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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 3, 2022

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 19, 2022](#)
7. Receiving of Communications
8. Mayor's Report
 - A. [Annual Financial Report — For the Year Ended April 30, 2022](#)
 - B. [Police Pension Actuarial Report](#)
9. City Clerk's Report
10. City Administrator's Report
11. Department Head Information/Questions
12. Treasurer's Report
 - A. Warrant Number — [22-23-11](#)
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 Approve an Ordinance Granting a Special Use for a Drive-Through Establishment (PZC2022-05: Tabriz Khanlodhi, [1005 75th Street](#))
 - B. Consideration of a Motion to Approve a Resolution Authorizing the Mayor to Execute a [Bill of Sale for the Transfer of Certain Water Main and Appurtenances to the County of DuPage](#)
 - C. Consideration of a Motion to Approve a Resolution Waiving the Competitive Quote Process and Accepting a Proposal from Baxter & Woodman Natural Resources for the [Purchase and Installation of Three \(3\) Educational Informational Signs](#) for the Native Prairie Plantings Adjacent to the 74th Street and Elm Native Planting Project at a Cost not to Exceed \$11,700
 - D. Consideration of a Motion to Approve a Resolution Accepting a Proposal from Illinois Landscape Supply, LLC., for the [Purchase and Delivery of Unilock PISA Retaining Wall Block and Coping for the Municipal Complex 1710 Plainfield Rd Retaining Wall Project](#) in an Amount not to Exceed \$7,540.80
 - E. Consideration of a Motion to Approve a Resolution Accepting a Proposal from Terrain Landscape Contractors for the [Preparation and Installation of a Retaining Wall at the Municipal Complex 1710 Plainfield Road](#) in an Amount not to Exceed \$10,395
 - F. Consideration of a Motion to Approve a Resolution Accepting a Proposal from Illinois Landscape Supply, LLC., for the [Purchase and Delivery of Unilock PISA Retaining Wall Block and Coping for the Ailsworth and Stewart Over Land Flow Drainage Project](#) in an Amount not to Exceed \$11,186.60
 - G. Consideration of a Motion to Approve a Resolution Accepting a Proposal from JC Landscaping and Tree Services for the [Preparation and Installation of a Retaining Wall for the Ailsworth and Stewart Over Land Flow Drainage Project](#) in an Amount not to Exceed \$24,300
17. New Business
 - A. Consideration of a Motion to Approve [Authorizing City Staff to Construct an Aggregate Shoulder within Certain Areas on the 8300/8400 block of Kearney Road](#) in the Amount of \$8,300, Contingent on 100% Reimbursement from the Property Owner.
 - B. Consideration of a Motion to Approve [an Ordinance Amending Section 9-3-2 \(Prohibited Parking\) of Chapter 3 \(Parking Restrictions\) Title 9 \(Traffic Regulations\), of the Darien City Code](#)
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

WORK SESSION WAS CALLED TO ORDER AT 7:00 P.M. BY MAYOR MARCHESE FOR THE PURPOSE OF REVIEWING ITEMS ON THE SEPTEMBER 19, 2022 AGENDA WITH THE CITY COUNCIL. THE WORK SESSION ADJOURNED AT 7:27 P.M.

Minutes of the Regular Meeting

of the City Council of the

CITY OF DARIEN

September 19, 2022

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. **SWEARING IN OF “MAYOR FOR THE DAY” FIONA ZHOU MCLAUGHLIN**

Clerk Ragona swore in Fiona Zhou McLaughlin as “Mayor for the Day.”

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

Present:	Thomas J. Belczak	Ted V. Schauer
	Thomas M. Chlystek	Mary Coyle Sullivan
	Eric K. Gustafson	Lester Vaughan
	Joseph A. Kenny	

Absent: None

Also in Attendance: Joseph Marchese, Mayor
Fiona Zhou McLaughlin, Mayor for the Day
JoAnne E. Ragona, City Clerk
Michael J. Coren, City Treasurer
Bryon Vana, City Administrator
Gregory Thomas, Police Chief
Daniel Gombac, Director of Municipal Services

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

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

There were none.

7. **APPROVAL OF MINUTES** – September 6, 2022 City Council Meeting

It was moved by Alderman Kenny and seconded by Alderman Schauer to approve the minutes of the City Council Meeting of September 6, 2022.

Roll Call: Ayes: Belczak, Chlystek, Kenny, Schauer, Vaughan, Sullivan

Abstain: Gustafson

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

MOTION DULY CARRIED

8. **RECEIVING OF COMMUNICATIONS**

Alderman Sullivan received email from Drew Kelly inquiring about Xfinity/Comcast rollout of new multi-gig speed network across U.S. markets. City staff contacted Comcast Sr. Manager for Government & Regulatory Affairs. Alderman Sullivan read response received that explained upgrade of Comcast network footprint, which included DuPage County; advancements will take place in phases with no timeframe at this time.

Alderman Gustafson received communication from Hillside Lane resident regarding two large dogs that were running at large; police addressed issue with dog owner.

Alderman Chlystek received communication from...

...Ken Patrowski, 7500 block of Walnut, regarding cleanup of branches in trench; Director Gombac commented.

...Steve Leopoldo, 7500 block of Farmingdale Drive, wanting to see more police patrols on his block.

Alderman Kenny ...

...stated he responded to email received from Dave Kaduk on 67th Street.

...received communication from Gloria Clancy and Lawrence Jostock, Coventry Lane residents, regarding potholes on their street.

9. **MAYORS REPORT**

A. DARIEN ARTS COUNCIL

Mayor Marchese introduced Nancy Urban, President Darien Arts Council (DAC), and acknowledged DAC members in audience.

Nancy Urban commented she and Kellie Kerfin, Vice President DAC, met with Mayor Marchese regarding positive accomplishments and challenges they have undergone.

Ms. Urban provided an update on successful May performance of *Joseph and the Amazing Technicolor Dreamcoat*. She shared rehearsal, venue, sponsorship and support challenges. Ms. Urban spoke of plans for smaller shows next year, which included *Working* and *Goosebumps*; DAC is lacking a venue and needs community support.

Mayor Marchese stated the Community Action Committee will be meeting on Saturday, September 24 and DAC will be a topic of discussion. He recognized the talent of the group and expressed willingness to find a locale in Darien.

Ms. Urban addressed Council questions. Alderwoman Sullivan suggested Ms. Urban reach out to Art, Band, and Choir Directors at local churches and schools; she offered to assist with contact information.

10. **CITY CLERK'S REPORT**

Clerk Ragona announced:

- City of Darien election materials for the April 4, 2023 Consolidated Election may be picked up at Darien City Hall beginning September 20, 2022.
- Available elected position (4 year term) include: Mayor, Clerk, Treasurer and Alderman for Ward 2, 4, and 6.
- Candidates are encouraged to seek the advice of legal counsel before filing nomination papers, which must be in apparent conformity with the Illinois Election Code. The first day to file is December 12, 2022 at 8:30 A.M. and the last day to file is December 19, 2022 at 5:00 P.M.
- Regular business hours at Darien City Hall are Monday thru Friday, 8:30 A.M. to 5:00 P.M.

11. **CITY ADMINISTRATOR’S REPORT**

There was no report.

12. **DEPARTMENT HEAD INFORMATION/QUESTIONS**

A. POLICE DEPARTMENT

Chief Thomas stated beginning January 1, 2023 the Police Department will be moving away from Uniform Crime Reports and will start reporting crime through National Incident-Based Reporting System (NIBRS). He explained how the changing methodology is going to result in an increase in the number of crimes reported.

Chief Thomas addressed inquiries received regarding the SAFE-T Act, the impact of no cash bail, and trespassing.

Chief Thomas addressed Council questions.

B. MUNICIPAL SERVICES

Alderwoman Sullivan asked Director Gombac for an update on the parking situation at Honey Bee Gardens Farm. Director Gombac commented he is preparing an ordinance for Municipal Services Committee to review that will address traffic and parking concerns for Kearney Road during Farmer’s Market held on Friday and Saturday from 10:00 A.M. – 1:00 P.M. He spoke with Cindy, farm owner, and adjacent property owners regarding “No Parking” signage along portions of Kearney Road and possible installation of road shoulder.

Administrator Vana commented that not enough information was received regarding the sign at Plainfield Road & Cass Avenue. Director Gombac stated the replacement sign will be put back in place until marquee pricing is obtained; he will provide renderings to Council.

13. **TREASURER’S REPORT**

A. WARRANT NUMBER 22-23-10

It was moved by Alderwoman Sullivan and seconded Alderman Belczak to approve payment of Warrant Number 22-23-10 in the amount of \$1,144,683.37 from the enumerated funds, and \$271,370.30 from payroll funds for the period ending 9/8/22 for a total to be approved of \$1,416,053.67.

Roll Call: Ayes: Belczak, Chlystek, Gustafson, Kenny, Schauer, Sullivan, Vaughan

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

MOTION DULY CARRIED

B. MONTHLY REPORT – AUGUST 2022

Treasurer Coren reviewed year-to-date sources of revenue, expenditures, and fund balances through the month of August 2022.

General Fund: Revenue \$7,288,548; Expenditures \$4,913,153; Current Balance \$6,974,331

Water Fund: Revenue \$1,144,022; Expenditures \$1,932,041; Current Balance \$2,658,851

Motor Fuel Tax Fund: Revenue \$304,207; Expenditures \$277,901; Current Balance \$964,341

Water Depreciation Fund: Revenue \$8,678 Expenditures \$762,522; Current Balance \$3,002,862

Capital Improvement Fund: Revenue \$168,273; Expenditures \$2,149,132; Current Balance \$11,992,571

14. **STANDING COMMITTEE REPORTS**

Administrative/Finance Committee – Chairwoman Sullivan announced the next meeting of the Administrative/Finance Committee is scheduled for October 3, 2022 at 6:00 P.M. She stated the Economic Development Committee meeting is scheduled for October 6, 2022 at 7:00 P.M.

Municipal Services Committee – Chairman Belczak announced the next meeting of the Municipal Services Committee meeting is scheduled for September 26, 2022 at 6:00 P.M.

Police Committee – Chairman Kenny announced the next meeting of the Police Committee is scheduled for October 17, 2022 at 6:30 P.M. in the Police Department Training Room.

Mayor Marchese announced the Community Action Committee will meet on Saturday, September 24, 2022 at 10:00 A.M. at Indian Prairie Public Library.

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

There were none.

16. **OLD BUSINESS**

There was no Old Business.

17. **CONSENT AGENDA**

It was moved by Alderman Vaughan and seconded by Alderman Belczak 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 LIONS CLUB

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

C. CONSIDERATION OF A MOTION APPROVING A TRANSFER FROM THE GENERAL FUND TO THE CAPITAL PROJECTS FUND IN THE AMOUNT OF \$1,700,000

D. ORDINANCE NO. O-18-22 AN ORDINANCE AUTHORIZING THE SALE OR DISPOSAL OF SURPLUS PROPERTY

E. RESOLUTION NO. R-68-22 A RESOLUTION ACCEPTING A PROPOSAL FROM AIS FOR THE PURCHASE AND INSTALL OF A MULTI FACTOR AUTHENTICATION (MFA) AT THE DESKTOP LEVEL IN A TOTAL AMOUNT NOT TO EXCEED \$35,005 (\$23,905 FOR SOFTWARE/LABOR AND MICROSOFT LICENSING \$11,100)

Roll Call: Ayes: Belczak, Chlystek, Gustafson, Kenny, Schauer, Sullivan, Vaughan

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

MOTION DULY CARRIED

18. **NEW BUSINESS**

There was no New Business.

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

Alderwoman Sullivan...

...announced Rotary Club of Darien Recycling Extravaganza on October 22 from 9 A.M. – NOON in the City Hall parking lot.

...stated Heidi Ramirez, Arbor Day Committee, brought to her attention that Kathy Minardi was recognized in Chapter Two of the book “Now is The Time for Trees.” Alderwoman Sullivan obtained the book and read an excerpt. She was pleased that Kathy’s memory and all her hard work lives on and how amazing it was to see Kathy Minardi’s name in print.

Alderman Chystek...

...commented he attended the last summer concert series; he was impressed with support received from the community.

...stated Sterigenics was found guilty of punitive damages in the civil suit.

Mayor Marchese...

...commented on his Mayor’s Message last week regarding what neighbors mean to a community after attending a block party, which led to a subsequent get-together on Stevens Street. He stated it is great to see residents working together to enjoy food, drink, and comradery. He expressed his appreciation.

Mayor for the Day Fiona thanked everyone for the honor of participating in the Council meeting.

20. **ADJOURNMENT**

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

VIA VOICE VOTE – MOTION DULY CARRIED

The City Council meeting adjourned at 8:27 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 9-19-22. Minutes of 9-19-22 CCM.

CITY OF DARIEN, ILLINOIS

ANNUAL FINANCIAL REPORT

For the Year Ended April 30, 2022

A grayscale photograph of a modern building's interior, showing a large, open space with a grid-like ceiling structure and a floor that reflects the overhead lights. The image is partially obscured by a teal banner at the top and an orange banner at the bottom right.

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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, 2022

MAYOR

Joseph A. Marchese

CITY COUNCIL

Ted V. Schauer
Lester Vaughan
Joseph A. Kenny
Thomas M. Chlystek
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, 2022, 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, 2022, 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) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under these standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

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

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

Other Matters

Required Supplementary Information

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

Supplementary Information

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

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

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the City's basic financial statements for the year ended April 30, 2021, which are not presented with the accompanying financial statements. In our report dated August 13, 2021, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statement as a whole. The 2021 comparative data included on certain individual fund schedules are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including

comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information included on certain individual fund schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and supplemental data but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 13, 2022 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Sikich LLP

Naperville, Illinois
September 13, 2022

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

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, 2022. 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 \$3.9 million to the Capital Improvements Fund in FYE 22 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 \$740,000 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 8-17) 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, 2022

□ 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.

(See independent auditor's report.)

CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2022

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Condensed Statement of Net Position									
As of April 30, 2022 and 2021									
(In millions of dollars)									
	<u>Governmental Activities</u>			<u>Business-Type Activities</u>			<u>Government Total</u>		
	<u>2022</u>	<u>2021</u>	<u>Change</u>	<u>2022</u>	<u>2021</u>	<u>Change</u>	<u>2022</u>	<u>2021</u>	<u>Change</u>
Current and other assets	27.15	19.24	7.91	9.87	8.74	1.13	37.02	27.98	9.04
Capital assets	<u>5.98</u>	<u>6.48</u>	<u>(0.50)</u>	<u>5.54</u>	<u>5.90</u>	<u>(0.36)</u>	<u>11.52</u>	<u>12.38</u>	<u>(0.86)</u>
<i>Total Assets</i>	<u>33.13</u>	<u>25.72</u>	<u>7.41</u>	<u>15.41</u>	<u>14.64</u>	<u>0.77</u>	<u>48.54</u>	<u>40.36</u>	<u>8.18</u>
Deferred Outflow of Resources	4.98	2.38	2.60	0.15	0.20	(0.05)	5.13	2.58	2.55
Total assets and Deferred Outflow of Resources	<u>38.11</u>	<u>28.10</u>	<u>10.01</u>	<u>15.56</u>	<u>14.84</u>	<u>0.72</u>	<u>53.67</u>	<u>42.94</u>	<u>10.73</u>
Long-term liabilities	27.83	21.62	6.21	3.60	4.23	(0.63)	31.43	25.85	5.58
Other liabilities	<u>1.74</u>	<u>1.47</u>	<u>0.27</u>	<u>1.10</u>	<u>1.03</u>	<u>0.07</u>	<u>2.84</u>	<u>2.50</u>	<u>0.34</u>
<i>Total Liabilities</i>	<u>29.57</u>	<u>23.09</u>	<u>6.48</u>	<u>4.70</u>	<u>5.26</u>	<u>(0.56)</u>	<u>34.27</u>	<u>28.35</u>	<u>5.92</u>
Deferred Inflows of Resources	5.57	7.64	(2.07)	0.69	0.42	0.27	6.26	8.06	(1.80)
Total Liabilities and Deferred Inflows of Resources	35.14	30.73	4.41	5.39	5.68	(0.29)	40.53	36.41	4.12
<i>Net position</i>									
Net investment in capital Assets:									
Restricted	5.69	6.00	(0.31)	2.30	2.53	(0.23)	7.99	8.53	(0.54)
Unrestricted	1.28	1.72	(0.44)	0.00	0.00	0.00	1.28	1.72	(0.44)
<i>Total Net Position</i>	<u>(4.00)</u>	<u>(10.35)</u>	<u>6.35</u>	<u>7.87</u>	<u>6.63</u>	<u>1.24</u>	<u>3.87</u>	<u>(3.72)</u>	<u>7.59</u>
Total Net Position	<u>2.97</u>	<u>(2.63)</u>	<u>5.60</u>	<u>10.17</u>	<u>9.16</u>	<u>1.01</u>	<u>13.14</u>	<u>6.53</u>	<u>6.61</u>

(See independent auditor's report.)

CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2022

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 \$6.61 million from \$6.53 million to \$13.14 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 .2531. The City of Darien's portion of a resident's tax bill is approximately 3.88% 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.

(See independent auditor's report.)

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2022

Condensed Statement of Activities									
As of April 30, 2022 and 2021									
(In millions of dollars)									
	<u>Governmental</u>			<u>Business-Type</u>			<u>Government</u>		
	<u>Activities</u>			<u>Activities</u>			<u>Total</u>		
	<u>2022</u>	<u>2021</u>	<u>Change</u>	<u>2022</u>	<u>2021</u>	<u>Change</u>	<u>2022</u>	<u>2021</u>	<u>Change</u>
Revenues:									
<i>Program Revenues:</i>									
Charges for Services Operating and Capital	1.74	1.54	0.20	7.89	8.14	(0.25)	9.63	9.68	(0.05)
Grants and Contributions	1.76	2.70	(0.94)	-	-	-	1.76	2.70	(0.94)
<i>General Revenues:</i>									
Property Taxes	2.50	2.47	0.03	-	-	-	2.50	2.47	0.03
Other Taxes	14.36	11.71	2.65	-	-	-	14.36	11.71	2.65
Other General Revenues	<u>1.56</u>	<u>0.18</u>	<u>1.38</u>	<u>0.12</u>	<u>0.15</u>	<u>(0.03)</u>	<u>1.68</u>	<u>0.33</u>	<u>1.35</u>
Total Revenues	21.92	18.60	3.32	8.01	8.29	(0.28)	29.93	26.89	3.04
Expenses:									
General Government	1.64	1.87	(0.23)	-	-	-	1.64	1.87	(0.23)
Highways and Streets	5.77	3.35	2.42	-	-	-	5.77	3.35	2.42
Public Safety	8.89	7.55	1.34	-	-	-	8.89	7.55	1.34
Interest and Fees	0.01	0.01	0.00	-	-	-	0.01	0.01	0.00
Water	-	-	-	<u>7.00</u>	<u>6.96</u>	<u>0.04</u>	<u>7.00</u>	<u>6.96</u>	<u>0.04</u>
Total Expenses	16.31	12.78	3.53	7.00	6.96	0.04	23.31	19.74	3.57
Increase (Decrease) in Net Position Before Prior Period Adjustment	5.61	5.82	(0.21)	1.01	1.33	(0.32)	6.62	7.15	(0.53)
Prior Period Adjustment & Change in Accounting Principles	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Change in Net Position	5.61	5.82	(0.21)	1.01	1.33	(0.32)	6.62	7.15	(0.53)
Net Position, Beginning of Year	<u>(2.64)</u>	<u>(8.46)</u>	<u>5.82</u>	<u>9.16</u>	<u>7.83</u>	<u>1.33</u>	<u>6.52</u>	<u>(0.63)</u>	7.15
Net Position, End of Year	2.97	(2.64)	5.61	10.17	9.16	1.01	13.14	6.52	6.62

(See independent auditor's report.)
MD&A 6

CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2022

Normal Impacts

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

Revenues

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

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

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

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

Expenses

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

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

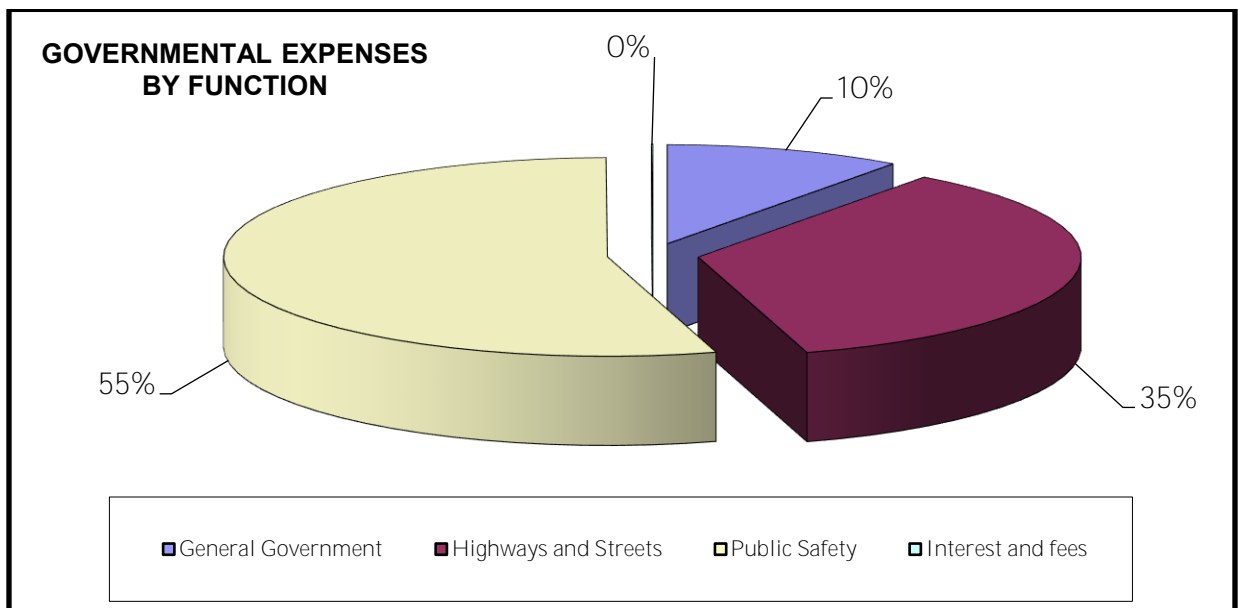
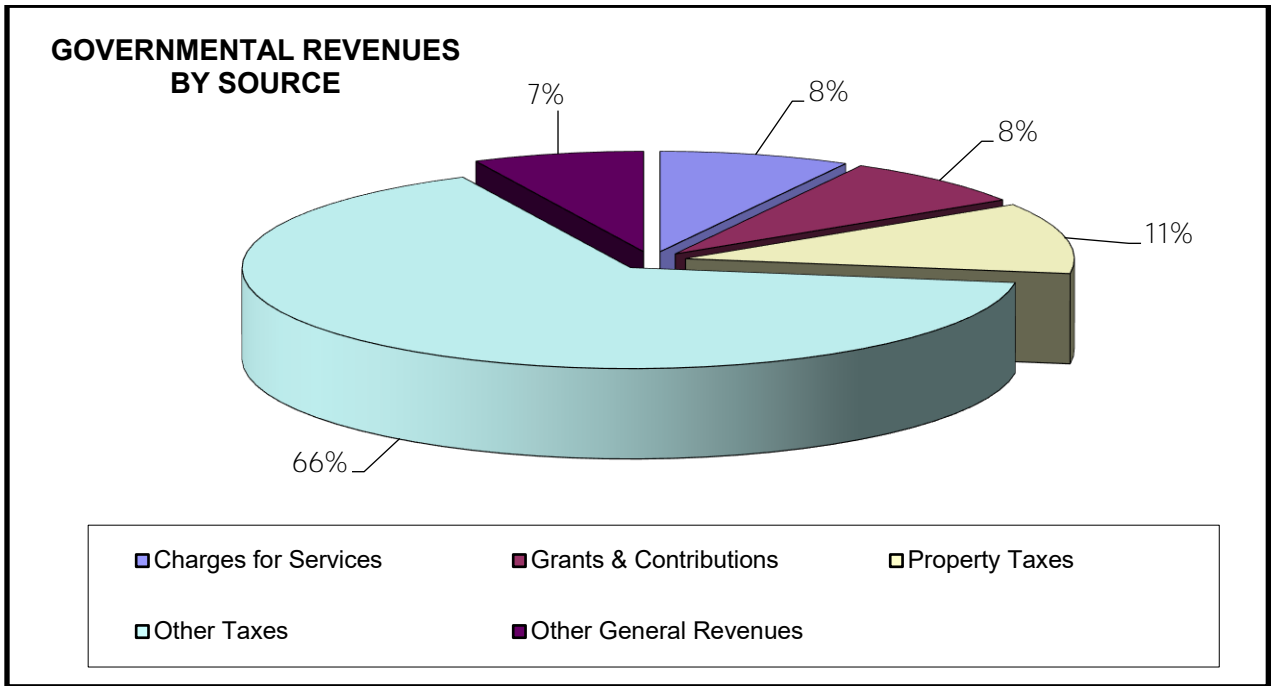
Salary increases (annual adjustments and merit) – the ability to attract and retain staff members, requires the City to strive to approach a competitive salary range position in the marketplace.

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

CITY OF DARIEN
Management's Discussion and Analysis
 For the Year Ended April 30, 2022

GOVERNMENTAL ACTIVITIES

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



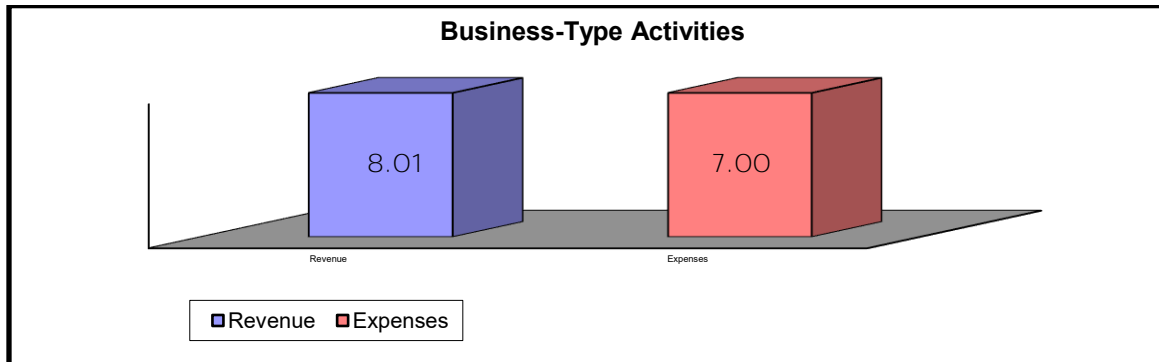
CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2022

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 operating revenues of the Water Department decreased by \$.28 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. Operating expenses increased \$0.04 million for this 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, the Motor Fuel Tax Fund, and the Capital Improvement Fund.

At 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 \$19.81 million.

(See independent auditor's report.)

CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2022

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

At the end of fiscal year 2022, the City of Darien had total capital assets (net of accumulated depreciation) of \$11.52 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 \$28.31 million. The City began the fiscal year with a balance of \$22.06 million in debt.

In the City's business-type activities a total debt of \$4.20 million is reported. The City began the fiscal year with a balance of \$4.81 million in debt. The business activity debt is paid primarily by revenues generated by the Water Department's sale of water fee for service. The general obligation bonds of the business-type activity are obligations of the business-type activity only and are used for infrastructure and building improvements to the system. (More detailed information about the City's long-term liabilities is presented in Note 6 of the financial statements.)

FACTORS BEARING ON THE CITY'S FUTURE

The general economic conditions of DuPage County, Cook County, and the Chicago metropolitan statistical area are affected by the national economics. The unemployment rate for the most recent period available for this year is 4.5% County-wide (Local Area unemployment Statistics LAUS web site). The impact of the COVID-19 pandemic on the U.S. economy was broad based and negatively impacted national, state, and local economies. Although the pandemic has significantly affected the financial markets and the City suffered a reduction in investment income, with the passage of the American Rescue Plan Act of 2021 the City was able to continue as anticipated with the projects that had been budgeted. 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, 2022

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, 2022

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Cash and cash equivalents	\$ 17,746,192	\$ 7,203,577	\$ 24,949,769
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	2,475,434	-	2,475,434
Accounts	-	1,447,462	1,447,462
Intergovernmental	2,009,178	-	2,009,178
Other	2,469,997	581,848	3,051,845
Inventories	101,890	-	101,890
Net pension asset	2,345,230	636,365	2,981,595
Capital assets not being depreciated	819,529	100,000	919,529
Capital assets being depreciated	5,164,452	5,438,407	10,602,859
Total assets	33,131,902	15,407,659	48,539,561
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on refunding	-	81,266	81,266
Pension items - police	4,566,071	-	4,566,071
Pension items - IMRF	131,799	25,942	157,741
Pension items - OPEB	282,465	42,581	325,046
Total deferred outflows of resources	4,980,335	149,789	5,130,124
Total assets and deferred outflows of resources	38,112,237	15,557,448	53,669,685
LIABILITIES			
Accounts payable	878,968	427,309	1,306,277
Accrued payroll	249,778	21,825	271,603
Accrued interest payable	2,283	41,658	43,941
Deposits payable	37,775	-	37,775
Unearned revenue	97,457	-	97,457
Noncurrent liabilities			
Due within one year	471,082	605,688	1,076,770
Due in more than one year	27,834,473	3,597,019	31,431,492
Total liabilities	29,571,816	4,693,499	34,265,315
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	2,475,434	-	2,475,434
Pension items - police	386,759	-	386,759
Pension items - IMRF	2,496,359	662,766	3,159,125
Pension items - OPEB	207,444	31,272	238,716
Total deferred inflows of resources	5,565,996	694,038	6,260,034
Total liabilities and deferred inflows of resources	35,137,812	5,387,537	40,525,349
NET POSITION			
Net investment in capital assets	5,688,981	2,304,065	7,993,046
Restricted for			
Special service area	25,088	-	25,088
Storm sewer	69,988	-	69,988
Public safety	248,738	-	248,738
Highways and streets	938,035	-	938,035
Unrestricted (deficit)	(3,996,405)	7,865,846	3,869,441
TOTAL NET POSITION	\$ 2,974,425	\$ 10,169,911	\$ 13,144,336

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2022

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 1,635,235	\$ 1,088,249	\$ -	\$ -
Highways and streets	5,773,090	461,512	880,452	808,670
Public safety	8,888,754	187,973	73,043	-
Interest and fiscal charges on long-term debt	9,961	-	-	-
Total governmental activities	16,307,040	1,737,734	953,495	808,670
Business-Type Activities				
Water operations	6,997,448	7,889,672	-	-
Total business-type activities	6,997,448	7,889,672	-	-
TOTAL PRIMARY GOVERNMENT	\$ 23,304,488	\$ 9,627,406	\$ 953,495	\$ 808,670

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (546,986)	\$ -	\$ (546,986)
	(3,622,456)	-	(3,622,456)
	(8,627,738)	-	(8,627,738)
	(9,961)	-	(9,961)
	(12,807,141)	-	(12,807,141)
	-	892,224	892,224
	-	892,224	892,224
	(12,807,141)	892,224	(11,914,917)
General Revenues			
Taxes			
Property	2,497,867	-	2,497,867
Replacement	18,563	-	18,563
Telecommunications	321,804	-	321,804
Utility	1,195,844	-	1,195,844
Amusement	117,300	-	117,300
Hotel/motel	85,005	-	85,005
Road and bridge	235,166	-	235,166
Video gaming	287,430	-	287,430
Cannabis	34,569	-	34,569
Local gas	233,338	-	233,338
Food and beverage	700,397	-	700,397
Intergovernmental			
Income tax	3,174,556	-	3,174,556
Sales	7,124,267	-	7,124,267
Local use	833,736	-	833,736
Grants	1,374,162	-	1,374,162
Investment income	18,517	6,683	25,200
Miscellaneous	166,424	111,876	278,300
Total	18,418,945	118,559	18,537,504
CHANGE IN NET POSITION	5,611,804	1,010,783	6,622,587
NET POSITION (DEFICIT), MAY 1	(2,637,379)	9,159,128	6,521,749
NET POSITION, APRIL 30	\$ 2,974,425	\$ 10,169,911	\$ 13,144,336

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

April 30, 2022

	General	Motor Fuel Tax	Capital Improvements	Nonmajor	Total
ASSETS					
Cash and cash equivalents	\$ 6,054,164	\$ 959,761	\$ 10,434,941	\$ 297,326	\$ 17,746,192
Receivables (net, where applicable, of allowances for uncollectibles)					
Property taxes	2,283,737	-	191,697	-	2,475,434
Intergovernmental	1,935,066	74,112	-	-	2,009,178
Other	2,140,307	-	329,690	-	2,469,997
Inventory	101,890	-	-	-	101,890
TOTAL ASSETS	\$ 12,515,164	\$ 1,033,873	\$ 10,956,328	\$ 297,326	\$ 24,802,691
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 617,447	\$ 95,838	\$ 164,054	\$ 1,629	\$ 878,968
Accrued payroll	249,778	-	-	-	249,778
Deposits payable	37,775	-	-	-	37,775
Unearned revenue	-	-	97,457	-	97,457
Total liabilities	905,000	95,838	261,511	1,629	1,263,978
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes	2,283,737	-	191,697	-	2,475,434
Other unavailable revenue	927,492	-	329,690	-	1,257,182
Total deferred inflows of resources	3,211,229	-	521,387	-	3,732,616
Total liabilities and deferred inflows of resources	4,116,229	95,838	782,898	1,629	4,996,594
FUND BALANCES					
Nonspendable					
Inventory	101,890	-	-	-	101,890
Restricted					
Special service area	-	-	-	25,088	25,088
Storm sewer	-	-	-	69,988	69,988
Public safety	48,117	-	-	200,621	248,738
Highways and streets	-	938,035	-	-	938,035
Unrestricted					
Assigned					
Capital improvements	-	-	10,173,430	-	10,173,430
Unassigned					
General fund	8,248,928	-	-	-	8,248,928
Total fund balances	8,398,935	938,035	10,173,430	295,697	19,806,097
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 12,515,164	\$ 1,033,873	\$ 10,956,328	\$ 297,326	\$ 24,802,691

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, 2022

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 19,806,097
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	5,983,981
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Bonds payable	(295,000)
Compensated absences payable	(791,242)
Other long-term receivables are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	1,257,182
Net pension asset for the Illinois Municipal Retirement Fund is shown as an asset on the statement of net position	2,345,230
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	(2,364,560)
Net pension liability for the Police Pension Fund is shown as a liability on the statement of net position	(25,727,885)
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	4,179,312
Total other postemployment benefit plan liability is shown as a liability on the statement of net position	(1,491,428)
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	75,021
Accrued interest payable is not recorded in governmental funds but is recorded on the statement of net position	(2,283)
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 2,974,425</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, 2022

	General	Motor Fuel Tax	Capital Improvements	Nonmajor	Total
REVENUES					
Taxes	\$ 5,524,398	\$ -	\$ 197,812	\$ 5,072	\$ 5,727,282
Licenses and permits	1,173,299	-	-	-	1,173,299
Intergovernmental	11,203,847	1,365,637	1,697,647	1,755	14,268,886
Charges for services	568,056	-	-	-	568,056
Investment income	5,083	854	12,278	302	18,517
Miscellaneous	18,050	-	-	-	18,050
Total revenues	18,492,733	1,366,491	1,907,737	7,129	21,774,090
EXPENDITURES					
Current					
General government	1,950,106	-	-	-	1,950,106
Highways and streets	2,563,783	614,820	51,527	12,149	3,242,279
Public safety	8,141,370	-	-	10,243	8,151,613
Capital outlay	-	1,179,959	1,500,856	-	2,680,815
Debt service					
Principal	-	-	185,000	-	185,000
Interest and fiscal charges	-	-	11,310	-	11,310
Total expenditures	12,655,259	1,794,779	1,748,693	22,392	16,221,123
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,837,474	(428,288)	159,044	(15,263)	5,552,967
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	3,900,000	-	3,900,000
Transfers (out)	(3,900,000)	-	-	-	(3,900,000)
Total other financing sources (uses)	(3,900,000)	-	3,900,000	-	-
NET CHANGE IN FUND BALANCES	1,937,474	(428,288)	4,059,044	(15,263)	5,552,967
FUND BALANCES, MAY 1	6,461,461	1,366,323	6,114,386	310,960	14,253,130
FUND BALANCES, APRIL 30	\$ 8,398,935	\$ 938,035	\$ 10,173,430	\$ 295,697	\$ 19,806,097

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, 2022

NET CHANGE IN FUND BALANCES -	
TOTAL GOVERNMENTAL FUNDS	\$ 5,552,967
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	133,194
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	(626,425)
Revenues in the statement of activities that are not available in governmental funds are not reported as revenue in governmental funds until received	144,754
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	185,000
The change in accrued interest payable on long-term debt is reported as an expense on the statement of activities	1,349
The change in compensated absences payable is shown as an expense on the statement of activities	(158,841)
The change in the net pension liability for the Illinois Municipal Retirement Fund is reported only in the statement of activities	1,969,225
The change in deferred outflows and inflows of resources for the Illinois Municipal Retirement Fund is reported only in the statement of activities	(1,004,977)
The change in the net pension liability for the Police Pension Fund is reported only in the statement of activities	(6,601,061)
The change in deferred outflows and inflows of resources for the Police Pension Fund is reported only in the statement of activities	5,939,167
The change in the total other postemployment benefit liability is reported only in the statement of activities	331,446
The change in deferred outflows and inflows of resources for the other postemployment benefit plan is reported only in the statement of activities	<u>(253,994)</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 5,611,804</u></u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

April 30, 2022

	Business-Type Activities Water Operations
CURRENT ASSETS	
Cash and cash equivalents	\$ 7,203,577
Receivables (net, where applicable, of allowances for uncollectibles)	
Water - billed	7,695
Water - unbilled	1,439,767
Other	581,848
	<hr/>
Total current assets	9,232,887
	<hr/>
NONCURRENT ASSETS	
Capital assets	
Assets not being depreciated	100,000
Assets being depreciated	
Cost	16,850,760
Accumulated depreciation	(11,412,353)
	<hr/>
Net capital assets being depreciated	5,438,407
	<hr/>
Net pension asset	636,365
	<hr/>
Total noncurrent assets	6,174,772
	<hr/>
Total assets	15,407,659
	<hr/>
DEFERRED OUTFLOWS OF RESOURCES	
Unamortized loss on refunding	81,266
Pension items - IMRF	25,942
Pension items - OPEB	42,581
	<hr/>
Total deferred outflows of resources	149,789
	<hr/>
Total assets and deferred outflows of resources	15,557,448
	<hr/>

(This schedule is continued on the following page.)

CITY OF DARIEN, ILLINOIS

**STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS**

April 30, 2022

	Business-Type Activities Water Operations
CURRENT LIABILITIES	
Accounts payable	\$ 427,309
Accrued payroll	21,825
Accrued interest payable	41,658
Bonds payable	570,000
Compensated absences payable	10,453
Total OPEB liability	<u>25,235</u>
Total current liabilities	<u>1,096,480</u>
LONG-TERM LIABILITIES	
Bonds payable	3,338,189
Compensated absences payable	59,235
Total OPEB liability	<u>199,595</u>
Total long-term liabilities	<u>3,597,019</u>
Total liabilities	4,693,499
DEFERRED INFLOWS OF RESOURCES	
Pension items - IMRF	662,766
Pension items - OPEB	<u>31,272</u>
Total deferred inflows of resources	<u>694,038</u>
Total liabilities and deferred inflows of resources	<u>5,387,537</u>
NET POSITION	
Net investment in capital assets	2,304,065
Unrestricted	<u>7,865,846</u>
TOTAL NET POSITION	<u><u>\$ 10,169,911</u></u>

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, 2022

	Business-Type Activities
	Water Operations
OPERATING REVENUES	
Water sales	\$ 7,862,004
Inspections/tap on/permits	16,756
Sale of meters	1,305
Other water sales	9,607
	<hr/>
Total operating revenues	7,889,672
	<hr/>
OPERATING EXPENSES EXCLUDING DEPRECIATION	
Personnel services	666,239
Materials and supplies	1,051,445
Contractual services	4,783,419
	<hr/>
Total operating expenses excluding depreciation	6,501,103
	<hr/>
OPERATING INCOME BEFORE DEPRECIATION	1,388,569
	<hr/>
Depreciation	361,365
	<hr/>
OPERATING INCOME	1,027,204
	<hr/>
NON-OPERATING REVENUES (EXPENSES)	
Investment income	6,683
Miscellaneous income	111,876
Interest expense	(134,980)
	<hr/>
Total non-operating revenues (expenses)	(16,421)
	<hr/>
CHANGE IN NET POSITION	1,010,783
	<hr/>
NET POSITION, MAY 1	9,159,128
	<hr/>
NET POSITION, APRIL 30	\$ 10,169,911
	<hr/> <hr/>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended April 30, 2022

	Business-Type Activities Water Operations
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 7,898,116
Payments to suppliers	(5,783,465)
Payments to employees	(923,480)
	1,191,171
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
None	-
	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Principal payments	(555,000)
Interest and fiscal charges	(137,607)
	(692,607)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	6,683
	6,683
NET INCREASE IN CASH AND CASH EQUIVALENTS	505,247
CASH AND CASH EQUIVALENTS, MAY 1	6,698,330
CASH AND CASH EQUIVALENTS, APRIL 30	\$ 7,203,577
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ 1,027,204
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	361,365
Miscellaneous income	111,876
Changes in assets and liabilities	
Accounts receivable	(103,432)
Accounts payable	51,399
Accrued payroll	(460)
Compensated absences payable	11,214
Net pension liability - IMRF	(256,319)
Net pension liability - OPEB	(11,676)
	1,191,171
NET CASH FROM OPERATING ACTIVITIES	\$ 1,191,171

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

April 30, 2022

	Pension Trust Fund
ASSETS	
Cash and cash equivalents	\$ 121,373
Investments	
U.S. Treasury obligations	1,113,430
U.S. agency obligations	5,801,750
Municipal bonds	2,084,858
Corporate bonds	2,124,941
Equity mutual funds	20,714,842
Negotiable certificates of deposit	734,642
Receivables	
Accrued interest	68,900
Prepaid items	530
	<hr/>
Total assets	32,765,266
	<hr/>
LIABILITIES	
Benefits payable	9,077
	<hr/>
Total liabilities	9,077
	<hr/>
NET POSITION RESTRICTED FOR PENSION BENEFITS	\$ 32,756,189
	<hr/> <hr/>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2022

ADDITIONS

Contributions	
Employer	\$ 2,114,384
Employee	339,857
	<hr/>
Total contributions	2,454,241
	<hr/>
Investment income	
Net (depreciation) in fair value of investments	(4,548,398)
Interest	1,685,778
	<hr/>
Total investment income	(2,862,620)
	<hr/>
Less investment expense	(93,134)
	<hr/>
Net investment income	(2,955,754)
	<hr/>
Total additions	(501,513)

DEDUCTIONS

Pension benefits	2,799,556
Contractual services	59,651
Administrative expenses	17,614
	<hr/>
Total deductions	2,876,821

NET DECREASE (3,378,334)

**NET POSITION RESTRICTED
FOR PENSION BENEFITS**

May 1	<hr/> 36,134,523
April 30	<hr/> <hr/> \$ 32,756,189

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2022

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. Program revenues include (1) charges to customers or applicants who purchase, use, or

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report, if any, are recorded as prepaid items/expenses 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.

p. Adoption of Accounting Standards

The City has elected to implement GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which was issued to provide temporary relief to governments and other stakeholders due to the COVID-19 pandemic. This provides for the postponement of the implementation of GASB Statement No. 87, *Leases*.

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, 2022.

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.

2. DEPOSITS AND INVESTMENTS (Continued)

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).

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.

The Illinois Metropolitan Investment Fund (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 US 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.

2. DEPOSITS AND INVESTMENTS (Continued)

a. City Deposits and Investments (Continued)

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.

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.

2. DEPOSITS AND INVESTMENTS (Continued)

a. City Deposits and Investments (Continued)

Investments (Continued)

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.

3. RECEIVABLES

a. Property Taxes

Property taxes for 2021 attached as an enforceable lien on January 1, 2021, 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, 2022, and are payable in two installments, on or about June 1, 2022 and September 1, 2022. 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 2021 tax levy is intended to fund expenditures for the 2022-2023 fiscal year, these taxes are unavailable/deferred as of April 30, 2022.

The 2022 tax levy, which attached as an enforceable lien on property as of January 1, 2022, has not been recorded as a receivable as of April 30, 2022 as the tax has not yet been levied by the City and will not be levied until December 2022 and, therefore, the levy is not measurable at April 30, 2022.

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

3. RECEIVABLES (Continued)

b. Due from Other Governments and Other Receivables

	General	Motor Fuel Tax Fund	Capital Improvements	Total
GOVERNMENTAL ACTIVITIES				
Intergovernmental				
Sales tax	\$ 1,615,781	\$ -	\$ -	\$ 1,615,781
Local use tax	212,405	-	-	212,405
Motor fuel tax	-	74,112	-	74,112
Telecommunications tax	78,742	-	-	78,742
Video gaming tax	28,138	-	-	28,137
Total intergovernmental	1,935,066	74,112	-	2,009,178
Other receivables				
Franchise fees	3,965	-	-	3,965
Hotel/motel tax	8,540	-	-	8,540
Amusement tax	9,127	-	-	9,127
Utility tax	100,848	-	-	100,848
Food/beverage tax	59,465	-	-	59,465
Local gas tax	35,245	-	-	32,245
IRMA	927,492	-	-	927,492
IPBC	913,495	-	-	913,495
Economic incentives	-	-	329,690	329,690
Accounts	58,896	-	-	58,896
Other	23,234	-	-	23,234
Total other receivables	2,140,307	-	329,690	2,469,997
TOTAL GOVERNMENTAL ACTIVITIES	\$ 4,075,373	\$ 74,112	\$ 329,690	\$ 4,479,175

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

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2022 was as follows:

	Balances May 1	Increases	Decreases/ Transfers	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	-	-	5,700,539
Machinery, vehicles, and equipment	3,877,176	61,994	-	3,939,170
Infrastructure	12,790,040	71,200	-	12,861,240
Total capital assets being depreciated	22,367,755	133,194	-	22,500,949
Less accumulated depreciation for				
Buildings and improvements	3,486,336	130,347	-	3,616,683
Machinery, vehicles, and equipment	1,884,073	285,647	-	2,169,720
Infrastructure	11,339,663	210,431	-	11,550,094
Total accumulated depreciation	16,710,072	626,425	-	17,336,497
Total capital assets being depreciated, net	5,657,683	(493,231)	-	5,164,452
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 6,477,212	\$ (493,231)	\$ -	\$ 5,983,981

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 55,653
Public safety	162,436
Highways and streets	408,336
TOTAL DEPRECIATION EXPENSE -	
GOVERNMENTAL ACTIVITIES	\$ 626,425

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

4. CAPITAL ASSETS (Continued)

	Balances May 1	Increases/ Transfers	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	6,989,234	-	-	6,989,234
Machinery and equipment	275,736	-	-	275,736
Infrastructure	9,585,790	-	-	9,585,790
Total capital assets being depreciated	16,850,760	-	-	16,850,760
Less accumulated depreciation for				
Buildings and improvements	4,437,435	159,937	-	4,597,372
Machinery and equipment	117,978	33,723	-	151,701
Infrastructure	6,495,575	167,705	-	6,663,280
Total accumulated depreciation	11,050,988	361,365	-	11,412,353
Total capital assets being depreciated, net	5,799,772	(361,365)	-	5,438,407
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 5,899,772	\$ (361,365)	\$ -	\$ 5,538,407

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, 2022.

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, 2022 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	\$ 480,000	\$ -	\$ 185,000	\$ 295,000	\$ 185,000
TOTAL GOVERNMENTAL BONDED DEBT		\$ 480,000	\$ -	\$ 185,000	\$ 295,000	\$ 185,000

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	\$ 1,375,000	\$ -	\$ 260,000	\$ 1,115,000	\$ 265,000
\$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	3,005,000	-	295,000	2,710,000	305,000
TOTAL BUSINESS-TYPE BONDED DEBT		\$ 4,380,000	\$ -	\$ 555,000	\$ 3,825,000	\$ 570,000

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	Governmental Activities General Obligation Bonds			Business-Type Activities General Obligation Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 185,000	\$ 6,490	\$ 191,490	\$ 570,000	\$ 120,325	\$ 690,325
2024	110,000	2,420	112,420	590,000	101,900	691,900
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	\$ 295,000	\$ 8,910	\$ 303,910	\$ 3,825,000	\$ 477,500	\$ 4,302,500

c. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities during fiscal year 2022:

	Balances May 1	Additions	Reductions	Balances April 30	Due Within One Year
GOVERNMENTAL ACTIVITIES					
General obligation bonds	\$ 480,000	\$ -	\$ 185,000	\$ 295,000	\$ 185,000
Compensated absences payable*	632,401	253,701	94,860	791,242	118,686
Total OPEB liability*	1,822,874	-	331,446	1,491,428	167,396
Net pension liability*	19,126,824	6,601,061	-	25,727,885	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 22,062,099	\$ 6,854,762	\$ 611,306	\$ 28,305,555	\$ 471,082
BUSINESS-TYPE ACTIVITIES					
General obligation bonds	\$ 4,380,000	\$ -	\$ 555,000	\$ 3,825,000	\$ 570,000
Unamortized bond premium	100,286	-	17,097	83,189	-
Compensated absences payable	58,474	19,985	8,771	69,688	10,453
Total OPEB liability	274,795	-	49,965	224,830	25,235
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 4,813,555	\$ 19,985	\$ 630,833	\$ 4,202,707	\$ 605,688

*The General Fund has typically been used to liquidate the compensated absences payable, the net pension liability, and the total OPEB liability.

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

7. INDIVIDUAL FUND DISCLOSURES

Transfers between funds at April 30, 2022 consist of the following:

Fund	Transfers In	Transfers Out
General	\$ -	\$ 3,900,000
Capital Improvements	3,900,000	-
TOTAL	\$ 3,900,000	\$ 3,900,000

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

- \$3,900,000 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, 2021, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	62
Inactive employees entitled to but not yet receiving benefits	62
Active employees	<u>37</u>
 TOTAL	 <u><u>161</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, 2022 was 12.14% of covered payroll.

Actuarial Assumptions

The City's net pension liability was measured as of December 31, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2021
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.25%
Salary increases	2.85% to 13.75%
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 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Discount Rate

The discount rate used to measure the total pension liability was 7.25% at December 31, 2021. 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, 2021	\$ 23,753,099	\$ 24,242,004	\$ (488,905)
Changes for the period			
Service cost	260,861	-	260,861
Interest	1,694,105	-	1,694,105
Difference between expected and actual experience	94,324	-	94,324
Changes in assumptions	-	-	-
Employer contributions	-	366,906	(366,906)
Employee contributions	-	126,036	(126,036)
Net investment income	-	4,038,485	(4,038,485)
Benefit payments and refunds	(1,033,133)	(1,033,133)	-
Other (net transfer)	-	10,553	(10,553)
Net changes	1,016,157	3,508,847	(2,492,690)
BALANCES AT DECEMBER 31, 2021	\$ 24,769,256	\$ 27,750,851	\$ (2,981,595)

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, 2022, the City recognized pension expense (income) of \$(880,680).

At April 30, 2022, 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	\$ 71,046	\$ -
Changes in assumption	-	34,879
Contributions made after measurement date	86,695	-
Net difference between projected and actual earnings on pension plan investments	-	3,124,246
TOTAL	\$ 157,741	\$ 3,159,125

\$86,695 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, 2023. 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,	
2023	\$ (685,316)
2024	(1,177,697)
2025	(765,038)
2026	(460,028)
2027	-
Thereafter	-
TOTAL	\$ (3,088,079)

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)	\$ (136,326)	\$ (2,981,595)	\$ (5,204,246)

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, 2022, membership consisted of:

Inactive plan members currently receiving benefits	32
Inactive plan members entitled to but not yet receiving benefits	14
Active plan members	<u>32</u>
 TOTAL	 <u><u>78</u></u>

Benefits Provided

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

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided (Continued)

of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the 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, 2022, the City's contribution was 61.65% of covered payroll.

Investment Policy

ILCS limits the Police Pension Fund's (the Fund) investments to those allowable by ILCS and require the Fund's Board of Trustees to adopt an investment policy which can be amended by a majority vote of the Board of Trustees. The Fund can invest in the same securities as the City, plus the following: certain non-U.S. obligations (corporate debt securities), Illinois municipal corporations tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political divisions (rated Aa or better), Illinois insurance company general and separate accounts, equity mutual funds, equity securities and corporate bonds managed through an investment advisor (rated Aa or better). There were no changes to the investment policy during the year ended April 30, 2022.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy (Continued)

The Fund's investment policy, in accordance with ILCS, establishes the following target allocation across asset classes:

Asset Class	Target	Long-Term Expected Real Rate of Return
Large Cap Domestic Equity	42.00%	5.90%
Small Cap Domestic Equity	12.00%	7.70%
International Equity	6.00%	6.80%
Fixed Income	40.00%	1.10%

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

Fair Value Measurement

All investments in the plan are stated at fair value and are recorded as of the trade date. 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.

Additionally, the Fund categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure 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;

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Fair Value Measurement (Continued)

and Level 3 inputs are significant unobservable inputs. The Fund has the following recurring fair value measurements as of April 30, 2022: the U.S. Treasury obligations and mutual funds are valued using quoted prices in active markets for identical assets (Level 1 inputs). The U.S. agency obligations, Municipal bonds, corporate bonds and negotiable certificates of deposits are valued using quoted matrix pricing models (Level 2 inputs).

Investment Rate of Return

For the year ended April 30, 2022, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was (8.10%). The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of 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.

Interest Rate Risk

The following table presents the investments and maturities of the Fund's debt securities as of April 30, 2022:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury notes	\$ 1,113,430	\$ -	\$ 1,113,430	\$ -	\$ -
U.S. agency obligations	5,801,750	183,220	1,328,005	4,277,358	13,167
Municipal bonds	2,084,858	50,378	480,725	1,553,755	-
Corporate bonds	2,124,941	70,319	1,610,431	444,191	-
Negotiable CDs	734,642	-	330,682	403,960	-
TOTAL	\$ 11,859,621	\$ 303,917	\$ 4,863,273	\$ 6,679,264	\$ 13,167

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Interest Rate Risk (Continued)

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

Credit Risk

The Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in state and local obligations and obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government. The corporate bonds are required to be investment grade rated at or above BBB- by Standard and Poor's or Baa3 by Moody's. The municipal bonds are required to be rated A or better by Moody's. The U.S. agency obligations are rated AA+ or not rated. The municipal bonds are rated from AA to AAA. The corporate bonds are rated from BBB+ to AAA. The negotiable certificate deposits are not rated.

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Fund will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Fund's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the Fund's agent separate from where the investment was purchased in the Fund's name. The mutual funds and money market mutual funds are not subject to custodial credit risk.

Concentration of Credit Risk

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

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Concentration of Credit Risk (Continued)

There are no significant investments (other than United States Government guaranteed obligations and mutual funds) in any one organization that represent 5% or more of the Fund's investments.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT MAY 1, 2021	\$ 55,261,347	\$ 36,134,523	\$ 19,126,824
Changes for the period			
Service cost	736,904	-	736,904
Interest	3,821,893	-	3,821,893
Difference between expected and actual experience	1,622,868	-	1,622,868
Changes in assumptions	(159,382)	-	(159,382)
Changes in benefit terms	-	-	-
Employer contributions	-	2,114,384	(2,114,384)
Employee contributions	-	339,857	(339,857)
Net investment income	-	(2,955,754)	2,955,754
Benefit payments and refunds	(2,799,556)	(2,799,556)	-
Administrative expense	-	(77,265)	77,265
Net changes	3,222,727	(3,378,334)	6,601,061
BALANCES AT APRIL 30, 2022	\$ 58,484,074	\$ 32,756,189	\$ 25,727,885

Changes in assumptions related to mortality, retirement, termination, and disability rate tables, and salary increase rates were made in 2022.

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, 2022
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	Service-based
Interest rate	7.00%
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 7%. 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 7% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6%) or 1 percentage point higher (8%) than the current rate:

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 33,943,475	\$ 25,727,885	\$ 19,019,941

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

For the year ended April 30, 2022, the City recognized police pension expense of \$2,776,278. At April 30, 2022, 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	\$ 2,082,515	\$ 157,856
Changes in assumption	583,310	228,903
Net difference between projected and actual earnings on pension plan investments	1,900,246	-
TOTAL	\$ 4,566,071	\$ 386,759

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,	
2023	\$ 990,390
2024	1,004,986
2025	461,581
2026	1,478,441
2027	243,914
Thereafter	<u>-</u>
TOTAL	<u>\$ 4,179,312</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, 2022, a liability of \$262,874 has been accrued and cumulative payments of \$1,613,240 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, 2022, a liability of \$68,000 has been accrued and cumulative payments of \$476,000 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, 2022, the related receivable and deferred inflow was \$329,670.

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, 2021 (most recent data available), membership consisted of:

Inactive employees or beneficiaries currently receiving benefit payments	15
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>66</u>
TOTAL	<u>81</u>

d. Total OPEB Liability

The City's total OPEB liability of \$1,716,258 was measured as of April 30, 2022 and was determined by an actuarial valuation as of that date.

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at April 30, 2022, as determined by an actuarial valuation as of May 1, 2021 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, 2022, including updating the discount rate at April 30, 2022, 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	3.98%
Healthcare cost trend rates	5.50% Initial to 4.50% Ultimate

The discount rate was based the S&P Municipal Bond 20-Year High-Grade Rate Index as of April 30, 2022.

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

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT MAY 1, 2021	<u>\$ 2,097,669</u>
Changes for the period	
Service cost	45,786
Interest	36,625
Difference between expected and actual experience	-
Changes of assumption	(271,190)
Benefit payments	(192,632)
Other changes	<u>-</u>
Net changes	<u>(381,411)</u>
BALANCES AT APRIL 30, 2022	<u>\$ 1,716,258</u>

Changes in assumptions related to the discount rate were made in 2022.

g. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the City calculated using the discount rate of 3.98% 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 (2.98%) or 1 percentage point higher (4.98%) than the current rate:

	1% Decrease (2.98%)	Current Discount Rate (3.98%)	1% Increase (4.98%)
Total OPEB liability	\$ 1,834,835	\$ 1,716,258	\$ 1,609,338

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

11. OTHER POSTEMPLOYMENT BENEFITS (Continued)

g. 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	\$ 1,592,869	\$ 1,716,258	\$ 1,856,626

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

For the year ended April 30, 2022, the City recognized OPEB expense (income) of \$(89,128). At April 30, 2022, 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	\$ 85,876	\$ -
Changes in assumptions	239,170	238,716
TOTAL	\$ 325,046	\$ 238,716

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

Year Ending April 30,	
2023	\$ 21,094
2024	21,094
2025	21,094
2026	21,094
2027	17,548
Thereafter	(15,594)
TOTAL	\$ 86,330

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, 2022

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Over (Under)</u>
REVENUES			
Taxes	\$ 5,028,123	\$ 5,524,398	\$ 496,275
Licenses, permits, and fees	919,472	1,173,299	253,827
Intergovernmental	7,845,279	11,203,847	3,358,568
Charges for services	603,800	568,056	(35,744)
Investment income	4,000	5,083	1,083
Miscellaneous	25,000	18,050	(6,950)
	<hr/>	<hr/>	<hr/>
Total revenues	14,425,674	18,492,733	4,067,059
EXPENDITURES			
Current			
General government	2,205,254	1,950,106	(255,148)
Highways and streets	3,043,745	2,563,783	(479,962)
Public safety	8,617,121	8,141,370	(475,751)
	<hr/>	<hr/>	<hr/>
Total expenditures	13,866,120	12,655,259	(1,210,861)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<hr/>	<hr/>	<hr/>
	559,554	5,837,474	5,277,920
OTHER FINANCING SOURCES (USES)			
Transfers (out)	<hr/>	<hr/>	<hr/>
	-	(3,900,000)	(3,900,000)
Total other financing sources (uses)	<hr/>	<hr/>	<hr/>
	-	(3,900,000)	(3,900,000)
NET CHANGE IN FUND BALANCE			
	<hr/>	<hr/>	<hr/>
	\$ 559,554	1,937,474	\$ 1,377,920
FUND BALANCE, MAY 1			
		<hr/>	
		6,461,461	
FUND BALANCE, APRIL 30			
		<hr/>	
		\$ 8,398,935	

(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, 2022
(With Prior Year Actual)

	2022		Variance Over (Under)	2021 Actual
	Original and Final Budget	Actual		
REVENUES				
Intergovernmental				
Motor fuel tax allotment	\$ 795,096	\$ 880,452	\$ 85,356	\$ 790,769
Rebuild Illinois	250,000	485,185	235,185	727,777
Investment income	1,000	854	(146)	3,114
Total revenues	<u>1,046,096</u>	<u>1,366,491</u>	<u>320,395</u>	<u>1,521,660</u>
EXPENDITURES				
Current				
Highways and streets				
Commodities	317,290	241,726	(75,564)	279,172
Wages	295,838	350,294	54,456	403,728
Contractual services	5,000	22,800	17,800	-
Capital outlay	1,439,852	1,179,959	(259,893)	31,407
Total expenditures	<u>2,057,980</u>	<u>1,794,779</u>	<u>(263,201)</u>	<u>714,307</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,011,884)</u>	<u>(428,288)</u>	<u>\$ 583,596</u>	807,353
FUND BALANCE, MAY 1		<u>1,366,323</u>		<u>558,970</u>
FUND BALANCE, APRIL 30		<u>\$ 938,035</u>		<u>\$ 1,366,323</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

Last Seven Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 339,888	\$ 349,021	\$ 263,481	\$ 278,630	\$ 403,827	\$ 329,704	\$ 335,289
Contributions in relation to the actuarially determined contribution	339,888	349,021	263,481	278,630	403,827	329,704	335,289
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 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	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 22 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually, and inflation of 2.50%.

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 Eight Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 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	2,114,384	1,920,922	1,728,465	1,634,019	1,468,691	1,421,243	1,209,939	1,205,560
CONTRIBUTION DEFICIENCY (Excess)	\$ (17,173)	\$ (15,773)	\$ (14,115)	\$ (15,141)	\$ (12,639)	\$ (8,714)	\$ (9,934)	\$ (9,533)
Covered payroll	\$ 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	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 20 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.

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
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Seven Calendar Years

MEASUREMENT DATE DECEMBER 31,	2021	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY							
Service cost	\$ 260,861	\$ 259,033	\$ 252,736	\$ 245,279	\$ 263,857	\$ 278,904	\$ 286,420
Interest	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	94,324	95,759	522,376	931,248	(372,485)	(320,532)	(169,723)
Changes of assumptions	-	(209,317)	-	597,080	(543,970)	(48,542)	24,074
Benefit payments, including refunds of member contributions	(1,033,133)	(1,016,000)	(978,377)	(880,787)	(730,617)	(720,046)	(681,770)
Net change in total pension liability	1,016,157	768,424	1,339,692	2,318,476	45,367	572,678	786,547
Total pension liability - beginning	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	\$ 24,769,256	\$ 23,753,099	\$ 22,984,675	\$ 21,644,983	\$ 19,326,507	\$ 19,281,140	\$ 18,708,462
PLAN FIDUCIARY NET POSITION							
Contributions - employer	\$ 366,906	\$ 346,481	\$ 229,398	\$ 397,939	\$ 314,655	\$ 353,272	\$ 335,354
Contributions - member	126,036	136,129	114,445	112,439	111,740	115,595	114,576
Net investment income	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	(1,033,133)	(1,016,000)	(978,377)	(880,787)	(730,617)	(720,046)	(681,770)
Other	10,553	(18,876)	267,292	566,121	(360,471)	84,073	18,009
Net change in plan fiduciary net position	3,508,847	2,527,088	3,110,818	(782,563)	2,303,336	959,725	(133,127)
Plan fiduciary net position - beginning	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	\$ 27,750,851	\$ 24,242,004	\$ 21,714,916	\$ 18,604,098	\$ 19,386,661	\$ 17,083,325	\$ 16,123,600
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ (2,981,595)	\$ (488,905)	\$ 1,269,759	\$ 3,040,885	\$ (60,154)	\$ 2,197,815	\$ 2,584,862

MEASUREMENT DATE DECEMBER 31,	2021	2020	2019	2018	2017	2016	2015
Plan fiduciary net position as a percentage of the total pension liability (asset)	112.04%	102.06%	94.48%	85.95%	100.31%	88.60%	86.18%
Covered payroll	\$ 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	(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.

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 Eight Fiscal Years

MEASUREMENT DATE APRIL 30,	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY								
Service cost	\$ 736,904	\$ 789,351	\$ 730,885	\$ 685,980	\$ 730,502	\$ 797,055	\$ 754,785	\$ 688,515
Interest	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	1,622,868	842,706	245,106	(473,570)	274,605	202,447	(1,424,513)	(388,710)
Changes of assumptions	(159,382)	-	-	1,749,927	(576,498)	798,335	-	2,888,856
Contributions - buy back	-	-	-	-	-	106,677	-	-
Benefit payments, including refunds of member contributions	(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	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	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	\$ 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	\$ 2,114,384	\$ 1,920,922	\$ 1,728,465	\$ 1,634,019	\$ 1,468,691	\$ 1,421,243	\$ 1,209,939	\$ 1,205,560
Contributions - member	339,857	327,973	329,449	319,775	295,483	313,126	308,852	302,058
Contributions - buy back	-	-	-	-	-	106,677	-	-
Net investment income	(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	(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	(77,265)	(38,457)	(44,663)	(41,538)	(39,377)	(41,720)	(34,650)	(39,881)
Net change in plan fiduciary net position	(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	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	\$ 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	\$ 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,	2022	2021	2020	2019	2018	2017	2016	2015
Plan fiduciary net position as a percentage of the total pension liability	56.01%	65.39%	55.48%	57.80%	58.38%	57.14%	56.75%	58.15%
Covered payroll	\$ 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	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.

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
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Four Fiscal Years

MEASUREMENT DATE APRIL 30,	2022	2021	2020	2019
TOTAL OPEB LIABILITY				
Service cost	\$ 45,786	\$ 35,796	\$ 34,033	\$ 31,356
Interest	36,625	51,183	57,927	64,349
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	-	112,718	-	-
Changes of assumptions	(271,190)	192,854	64,557	91,892
Benefit payments	(192,632)	(181,532)	(149,437)	(162,002)
Other changes	-	-	284	-
Net change in total OPEB liability	(381,411)	211,019	7,364	25,595
Total OPEB liability - beginning	2,097,669	1,886,650	1,879,286	1,853,691
TOTAL OPEB LIABILITY - ENDING	\$ 1,716,258	\$ 2,097,669	\$ 1,886,650	\$ 1,879,286
Covered payroll	\$ 6,060,233	\$ 5,827,503	\$ 4,910,475	\$ 5,460,822
Employer's total OPEB liability as a percentage of covered payroll	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.

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

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 Eight Fiscal Years

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

Notes to Required Supplementary Information

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2022

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.

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.

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, 2022
(With Prior Year Actual)

	2022		Variance Over (Under)	2021 Actual
	Original and Final Budget	Actual		
TAXES				
Property taxes - current	\$ 2,276,099	\$ 2,294,982	\$ 18,883	\$ 2,271,209
Road and bridge tax	210,000	235,166	25,166	226,981
Municipal utility tax	946,793	1,195,844	249,051	1,017,993
Telecommunication tax	380,000	321,804	(58,196)	378,073
Amusement tax	80,250	117,300	37,050	88,100
Hotel/motel tax	62,909	85,005	22,096	57,844
Local gas tax	308,269	233,338	(74,931)	236,816
Food and beverage tax	539,303	700,397	161,094	531,396
Replacement tax	7,500	18,563	11,063	7,985
Auto rental tax	2,000	-	(2,000)	-
Cannabis use tax	15,000	34,569	19,569	18,052
Video gaming tax	200,000	287,430	87,430	136,559
Total taxes	5,028,123	5,524,398	496,275	4,971,008
LICENSES, PERMITS, AND FEES				
Business licenses	30,000	40,465	10,465	45,363
Liquor licenses	69,575	71,725	2,150	70,475
Contractors licenses	18,000	20,600	2,600	20,220
Court fines	100,000	168,001	68,001	158,531
Ordinance fines	30,000	41,462	11,462	31,058
Building permits and fees	35,000	188,979	153,979	122,917
Cable TV franchise fees	432,800	424,360	(8,440)	417,443
PEG fees AT&T	-	7,757	7,757	8,792
NICOR franchise fees	25,000	34,121	9,121	28,720
Public hearing fees	2,000	4,705	2,705	3,885
Elevator inspections	3,500	5,705	2,205	6,025
NSF check fee	-	-	-	70
Engineering fee reimbursements	74,000	63,831	(10,169)	50,710
DUI technology fines	-	6,867	6,867	11,469
Police special service	99,597	93,060	(6,537)	46,988
Stormwater management fees	-	1,661	1,661	-
Total licenses, permits, and fees	919,472	1,173,299	253,827	1,022,666
INTERGOVERNMENTAL				
State income taxes	2,136,514	3,174,556	1,038,042	2,531,880
Local use tax	789,268	833,736	44,468	1,087,297
Sales tax	4,919,497	7,124,267	2,204,770	5,395,514
Drug forfeiture receipts	-	-	-	1,104
Grants	-	71,288	71,288	1,137,700
Total intergovernmental	7,845,279	11,203,847	3,358,568	10,153,495

(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, 2022
(With Prior Year Actual)

	2022		Variance Over (Under)	2021 Actual
	Original and Final Budget	Actual		
CHARGES FOR SERVICES				
Towing fees	\$ 52,000	\$ 78,300	\$ 26,300	\$ 70,500
E-Citation fees	-	4,790	4,790	2,737
Police report/prints	5,000	4,956	(44)	4,996
Rents	313,000	321,220	8,220	346,414
Other reimbursements	45,000	108,043	63,043	71,823
Residential concrete reimbursement	-	28,895	28,895	-
Reimbursement - rear yard drain	182,400	14,652	(167,748)	15,494
Mail box reimbursement	3,400	3,620	220	2,315
Sales of wood chips	3,000	3,580	580	2,940
Total charges for services	603,800	568,056	(35,744)	517,219
INVESTMENT INCOME				
Investment income	4,000	5,083	1,083	8,332
Total investment income	4,000	5,083	1,083	8,332
MISCELLANEOUS				
Impact fees	-	125	125	125
Miscellaneous	25,000	17,925	(7,075)	81,602
Total miscellaneous	25,000	18,050	(6,950)	81,727
TOTAL REVENUES	\$ 14,425,674	\$ 18,492,733	\$ 4,067,059	\$ 16,754,447

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2022
(With Prior Year Actual)

	2022		Variance Over (Under)	2021 Actual
	Original and Final Budget	Actual		
GENERAL GOVERNMENT				
Administration				
Personnel services				
Salaries	\$ 354,574	\$ 363,601	\$ 9,027	\$ 340,603
Overtime	-	925	925	890
Social Security	23,440	21,317	(2,123)	19,815
Medicare	5,141	4,985	(156)	4,634
IMRF	46,449	44,101	(2,348)	43,877
Medical/life insurance	71,400	67,995	(3,405)	62,306
Supplemental pensions	4,800	4,800	-	4,615
Total personnel services	505,804	507,724	1,920	476,740
Materials and supplies				
Dues and subscriptions	1,615	1,214	(401)	1,131
Liability insurance	263,806	177,520	(86,286)	6,963
Legal notices	2,000	1,548	(452)	2,123
Maintenance - equipment	8,650	9,082	432	8,144
Maintenance - equipment	-	-	-	-
Postage/mailings	3,350	1,283	(2,067)	2,067
Printing and forms	4,500	3,026	(1,474)	3,223
Public relations	71,700	52,289	(19,411)	50,498
Rent - equipment	2,500	1,500	(1,000)	1,500
Supplies - office	8,000	6,727	(1,273)	4,527
Supplies - other	500	-	(500)	854
Training and education	1,500	-	(1,500)	-
Travel/meetings	550	152	(398)	193
Telephone	48,400	29,701	(18,699)	35,422
Utilities	2,500	4,312	1,812	2,511
Gas and oil	1,150	1,189	39	804
Other	-	300	300	(224)
Total materials and supplies	420,721	289,843	(130,878)	119,736
Contractual services				
Audit	14,000	14,762	762	18,437
Consulting/professional	333,020	304,093	(28,927)	367,964
Contingency	10,000	4,772	(5,228)	5,024
Janitorial services	22,088	19,390	(2,698)	19,890
Total contractual services	379,108	343,017	(36,091)	411,315
Capital outlay				
Equipment	97,755	92,096	(5,659)	1,843
Total capital outlay	97,755	92,096	(5,659)	1,843
Total administration	1,403,388	1,232,680	(170,708)	1,009,634

(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, 2022
(With Prior Year Actual)

	2022		Variance Over (Under)	2021 Actual
	Original and Final Budget	Actual		
GENERAL GOVERNMENT (Continued)				
City Council				
Personnel services				
Salaries	\$ 42,750	\$ 42,750	\$ -	\$ 42,750
Social Security	2,651	2,651	-	2,651
Medicare	620	620	-	620
Total personnel services	46,021	46,021	-	46,021
Materials and supplies				
Board and commissions	2,000	626	(1,374)	141
Cable operations	6,000	2,925	(3,075)	2,375
Dues and subscriptions	26,440	23,854	(2,586)	12,556
Public relations	1,300	390	(910)	150
Training and education	1,000	175	(825)	-
Travel/meetings	50	-	(50)	-
Total materials and supplies	36,790	27,970	(8,820)	15,222
Contractual services				
Consulting/professional	3,000	1,086	(1,914)	1,848
Tolley contracts	600	-	(600)	-
Total contractual services	3,600	1,086	(2,514)	1,848
Total city council	86,411	75,077	(11,334)	63,091
Community development				
Personnel services				
Salaries	312,570	312,713	143	310,465
Overtime	1,000	431	(569)	1,447
Social Security	18,633	18,019	(614)	17,562
Medicare	4,532	4,420	(112)	4,390
IMRF	40,947	33,576	(7,371)	39,589
Medical/life insurance	24,658	23,366	(1,292)	23,320
Supplemental pensions	3,600	2,400	(1,200)	1,892
Total personnel services	405,940	394,925	(11,015)	398,665
Materials and supplies				
Boards and commissions	1,200	1,050	(150)	1,370
Dues and subscriptions	500	-	(500)	-
Liabilities insurance	23,000	15,669	(7,331)	27,598
Maintenance - vehicles	500	-	(500)	-
Printing and forms	1,215	233	(982)	806
Supplies - office	700	475	(225)	313
Training and educational	500	-	(500)	127
Travel/meetings	200	-	(200)	-
Gas and oil	1,000	1,478	478	902
Total materials and supplies	28,815	18,905	(9,910)	31,116

(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, 2022
(With Prior Year Actual)

	2022		Variance Over (Under)	2021 Actual
	Original and Final Budget	Actual		
GENERAL GOVERNMENT (Continued)				
Community development (Continued)				
Contractual services				
Economic development	\$ 378,000	\$ 330,983	\$ (47,017)	\$ 531,721
Bad debt expense	-	70	70	-
Consulting/professional	84,700	76,368	(8,332)	56,355
Consulting/professional reimbursable	68,000	71,098	3,098	69,717
Total contractual services	530,700	478,519	(52,181)	657,793
Total community development	965,455	892,349	(73,106)	1,087,574
Subtotal general government	2,455,254	2,200,106	(255,148)	2,160,299
Less reimbursements from Water Fund	(250,000)	(250,000)	-	(250,000)
Total general government	2,205,254	1,950,106	(255,148)	1,910,299
HIGHWAYS AND STREETS				
Public works				
Personnel services				
Salaries	741,730	710,138	(31,592)	692,986
Overtime	78,000	73,808	(4,192)	39,034
Social Security	45,987	45,314	(673)	40,252
Medicare	10,755	10,879	124	9,502
IMRF	90,617	77,352	(13,265)	76,418
Unemployment insurance	-	-	-	720
Medical/life insurance	149,749	125,719	(24,030)	36,647
Supplemental pensions	2,400	2,400	-	2,308
Total personnel services	1,119,238	1,045,610	(73,628)	897,867
Materials and supplies				
Liability insurance	30,529	16,860	(13,669)	25,354
Maintenance - building	151,936	136,105	(15,831)	101,975
Maintenance - equipment	43,000	45,604	2,604	21,321
Maintenance - vehicles	55,000	145,759	90,759	74,658
Postage/mailings	750	491	(259)	517
Rent - equipment	20,700	5,506	(15,194)	10,470
Supplies - office	13,903	15,739	1,836	935
Supplies - other	142,765	84,327	(58,438)	68,542
Small tools and equipment	67,850	61,294	(6,556)	1,815
Training and education	7,800	1,470	(6,330)	2,189
Uniforms	6,446	4,313	(2,133)	4,222
Utilities	6,400	6,036	(364)	7,753
Gas and oil	57,210	63,633	6,423	46,520
Total materials and supplies	604,289	587,137	(17,152)	366,271

(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, 2022
(With Prior Year Actual)

	2022		Variance Over (Under)	2021 Actual
	Original and Final Budget	Actual		
HIGHWAYS AND STREETS (Continued)				
Public works (Continued)				
Contractual services				
Consulting/professional	\$ 10,750	\$ 15,110	\$ 4,360	\$ 32,053
Forestry	222,309	223,627	1,318	92,359
Street light operation and maintenance	44,000	45,157	1,157	38,784
Tree trim - removal	157,875	145,301	(12,574)	140,786
Residential concrete program	-	28,895	28,895	-
Street sweeping	40,734	29,973	(10,761)	21,508
Mosquito abatement	41,700	41,700	-	41,700
Drainage projects	430,700	241,488	(189,212)	16,876
	<hr/>	<hr/>	<hr/>	<hr/>
Total contractual services	948,068	771,251	(176,817)	384,066
Capital outlay				
Equipment	372,150	159,785	(212,365)	5,323
	<hr/>	<hr/>	<hr/>	<hr/>
Total capital outlay	372,150	159,785	(212,365)	5,323
	<hr/>	<hr/>	<hr/>	<hr/>
Total public works	3,043,745	2,563,783	(479,962)	1,653,527
	<hr/>	<hr/>	<hr/>	<hr/>
Total highways and streets	3,043,745	2,563,783	(479,962)	1,653,527
PUBLIC SAFETY				
Police department				
Personnel services				
Salaries	473,764	457,144	(16,620)	446,000
Salaries - officers	3,849,207	3,737,588	(111,619)	3,688,817
Overtime	478,460	341,646	(136,814)	317,744
State unemployment insurance	-	3,436	3,436	-
Social Security	29,420	27,145	(2,275)	26,234
Medicare	65,004	63,119	(1,885)	59,559
IMRF	62,161	52,140	(10,021)	51,864
Medical/life insurance	585,575	412,828	(172,747)	461,812
Police pension	2,097,211	2,114,384	17,173	1,920,922
Supplemental pensions	48,000	43,939	(4,061)	42,046
	<hr/>	<hr/>	<hr/>	<hr/>
Total personnel services	7,688,802	7,253,369	(435,433)	7,014,998
Materials and supplies				
Animal control	1,500	705	(795)	-
Auxiliary police	2,000	-	(2,000)	-
Boards and commissions	12,300	14,551	2,251	24,508
Dues and subscriptions	3,150	2,254	(896)	2,316
Investigation and equipment	47,674	34,815	(12,859)	20,963
Liability insurance	67,770	35,978	(31,792)	32,861
Maintenance - equipment	21,100	16,063	(5,037)	33,197
Maintenance - vehicles	31,600	45,731	14,131	32,035
Postage/mailings	4,300	1,264	(3,036)	1,229
Printing and forms	1,500	710	(790)	643
Public relations	3,500	2,410	(1,090)	1,232
Rent - equipment	5,800	950	(4,850)	1,300

(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, 2022
(With Prior Year Actual)

	2022		Variance Over (Under)	2021 Actual
	Original and Final Budget	Actual		
PUBLIC SAFETY (Continued)				
Police department (Continued)				
Materials and supplies (Continued)				
Supplies - office	\$ 7,000	\$ 6,100	\$ (900)	\$ 4,547
Training and education	39,475	26,539	(12,936)	27,160
Travel/meetings	14,400	1,933	(12,467)	2,022
Telephone	15,500	12,974	(2,526)	12,308
Uniforms	49,200	35,573	(13,627)	48,743
Utilities	8,000	13,346	5,346	7,606
Gas and oil	75,000	87,355	12,355	69,133
	<hr/>	<hr/>	<hr/>	<hr/>
Total materials and supplies	410,769	339,251	(71,518)	321,803
	<hr/>	<hr/>	<hr/>	<hr/>
Contractual services				
Bad debt expense	-	2,435	2,435	-
Consulting/professional	492,350	521,135	28,785	324,632
Dumeg/flat/child center	25,200	25,180	(20)	7,500
	<hr/>	<hr/>	<hr/>	<hr/>
Total contractual services	517,550	548,750	31,200	332,132
	<hr/>	<hr/>	<hr/>	<hr/>
Capital outlay				
Equipment	-	-	-	20,962
	<hr/>	<hr/>	<hr/>	<hr/>
Total capital outlay	-	-	-	20,962
	<hr/>	<hr/>	<hr/>	<hr/>
Total police department	8,617,121	8,141,370	(475,751)	7,689,895
	<hr/>	<hr/>	<hr/>	<hr/>
Total public safety	8,617,121	8,141,370	(475,751)	7,689,895
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 13,866,120	\$ 12,655,259	\$ (1,210,861)	\$ 11,253,721

(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, 2022
(With Prior Year Actual)

	2022		Variance Over (Under)	2021 Actual
	Original and Final Budget	Actual		
REVENUES				
Taxes	\$ 195,560	\$ 197,812	\$ 2,252	\$ 195,749
Charges for services	50,000	-	(50,000)	-
Intergovernmental	50,000	1,697,647	1,647,647	45,837
Investment income	3,000	12,278	9,278	20,760
Total revenues	298,560	1,907,737	1,609,177	262,346
EXPENDITURES				
Current				
Highways and streets				
Contractual services	61,500	51,527	(9,973)	6,425
Capital outlay	1,869,525	1,500,856	(368,669)	589,872
Debt service				
Principal payments	185,000	185,000	-	180,000
Interest and fiscal charges	10,460	11,310	850	14,190
Total expenditures	2,126,485	1,748,693	(377,792)	790,487
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,827,925)	159,044	1,986,969	(528,141)
OTHER FINANCING SOURCES (USES)				
Transfers in	2,100,000	3,900,000	1,800,000	3,600,000
Total other financing sources (uses)	2,100,000	3,900,000	1,800,000	3,600,000
NET CHANGE IN FUND BALANCE	\$ 272,075	4,059,044	\$ 3,786,969	3,071,859
FUND BALANCE, MAY 1		6,114,386		3,042,527
FUND BALANCE, APRIL 30		\$ 10,173,430		\$ 6,114,386

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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, 2022

	Special Revenue			
	Special Service Area	Storm Sewer	Federal Equitable Sharing	Total
ASSETS				
Cash and cash equivalents	\$ 25,587	\$ 69,988	\$ 201,751	\$ 297,326
TOTAL ASSETS	\$ 25,587	\$ 69,988	\$ 201,751	\$ 297,326
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 499	\$ -	\$ 1,130	\$ 1,629
Total liabilities	499	-	1,130	1,629
FUND BALANCES				
Restricted				
Special service area	25,088	-	-	25,088
Storm sewer	-	69,988	-	69,988
Public safety	-	-	200,621	200,621
Total fund balances	25,088	69,988	200,621	295,697
TOTAL LIABILITIES AND FUND BALANCES	\$ 25,587	\$ 69,988	\$ 201,751	\$ 297,326

(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, 2022

	Special Revenue			Total
	Special Service Area	Storm Sewer	Federal Equitable Sharing	
REVENUES				
Taxes	\$ 5,072	\$ -	\$ -	\$ 5,072
Intergovernmental	-	-	1,755	1,755
Investment income	25	74	203	302
Total revenues	5,097	74	1,958	7,129
EXPENDITURES				
Current				
Highways and streets	1,194	10,955	-	12,149
Public safety	-	-	10,243	10,243
Total expenditures	1,194	10,955	10,243	22,392
NET CHANGE IN FUND BALANCES	3,903	(10,881)	(8,285)	(15,263)
FUND BALANCES, MAY 1	21,185	80,869	208,906	310,960
FUND BALANCES, APRIL 30	\$ 25,088	\$ 69,988	\$ 200,621	\$ 295,697

(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, 2022
(With Prior Year Actual)

	2022		Variance Over (Under)	2021 Actual
	Original and Final Budget	Actual		
REVENUES				
Taxes	\$ 5,000	\$ 5,072	\$ 72	\$ 5,075
Investment income	100	25	(75)	77
Total revenues	5,100	5,097	(3)	5,152
EXPENDITURES				
Current				
Contractual services	16,500	1,194	(15,306)	3,764
Total expenditures	16,500	1,194	(15,306)	3,764
NET CHANGE IN FUND BALANCE	<u>\$ (11,400)</u>	3,903	<u>\$ 15,303</u>	1,388
FUND BALANCE, MAY 1		<u>21,185</u>		<u>19,797</u>
FUND BALANCE, APRIL 30		<u>\$ 25,088</u>		<u>\$ 21,185</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, 2022
(With Prior Year Actual)

	2022		Variance Over (Under)	2021 Actual
	Original and Final Budget	Actual		
OPERATING REVENUES				
Charges for services				
Water sales	\$ 7,804,453	\$ 7,862,004	\$ 57,551	\$ 8,116,705
Inspections/tap on/permits	5,000	16,756	11,756	16,769
Sale of meters	1,000	1,305	305	4,060
Other water sales	1,000	9,607	8,607	1,084
Total operating revenues	7,811,453	7,889,672	78,219	8,138,618
OPERATING EXPENSES EXCLUDING DEPRECIATION				
Personnel services				
Salaries	599,104	575,727	(23,377)	524,446
Overtime	90,000	120,772	30,772	87,620
Social Security	43,344	38,925	(4,419)	36,460
Medicare	10,137	9,226	(911)	8,591
IMRF	91,637	94,716	3,079	93,848
Medical/life insurance	130,312	92,468	(37,844)	80,071
Supplemental pensions	2,400	2,400	-	2,308
Total personnel services	966,934	934,234	(32,700)	833,344
Materials and supplies				
Liability insurance	226,470	119,875	(106,595)	157,930
Maintenance - building	31,590	17,924	(13,666)	42,846
Maintenance - equipment	30,150	19,642	(10,508)	13,999
Maintenance - water system	274,975	225,181	(49,794)	166,385
Postage/mailings	1,600	273	(1,327)	1,400
Quality controls	10,850	7,306	(3,544)	8,641
Service charge	250,000	250,000	-	250,000
Supplies - operation	5,600	3,289	(2,311)	3,933
Training and education	5,150	1,931	(3,219)	1,409
Telephone	9,950	5,445	(4,505)	5,859
Uniforms	3,825	3,514	(311)	2,611
Utilities	42,000	49,161	7,161	36,402
Vehicle (gas and oil)	15,215	22,000	6,785	14,278
Total materials and supplies	907,375	725,541	(181,834)	705,693
Contractual				
Audit	11,513	11,513	-	11,513
Consulting/professional	14,950	6,548	(8,402)	5,186
Leak detection	37,700	12,020	(25,680)	11,661
Data processing	152,500	184,810	32,310	151,444
DuPage Water Commission	4,901,111	4,568,528	(332,583)	4,825,827
Total contractual	5,117,774	4,783,419	(334,355)	5,005,631

(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, 2022
(With Prior Year Actual)

	2022		Variance Over (Under)	2021 Actual
	Original and Final Budget	Actual		
OPERATING EXPENSES				
EXCLUDING DEPRECIATION (Continued)				
Capital outlay				
Equipment	\$ 339,550	\$ 65,778	\$ (273,772)	\$ -
Water meters	27,000	16,009	(10,991)	14,079
Infrastructure	3,195,000	244,117	(2,950,883)	15,604
Total capital outlay	<u>3,561,550</u>	<u>325,904</u>	<u>(3,235,646)</u>	<u>29,683</u>
Total operating expenses excluding depreciation	<u>10,553,633</u>	<u>6,769,098</u>	<u>(3,784,535)</u>	<u>6,574,351</u>
OPERATING INCOME (LOSS)	<u>(2,742,180)</u>	<u>1,120,574</u>	<u>3,862,754</u>	<u>1,564,267</u>
NON-OPERATING REVENUES (EXPENSES)				
Investment income	6,500	6,683	183	20,918
Miscellaneous income	-	111,876	111,876	57,497
Debt service				
Principal repayment	(555,000)	(555,000)	-	(530,000)
Interest expense	(138,975)	(132,031)	6,944	(148,309)
Total non-operating revenues (expenses)	<u>(687,475)</u>	<u>(568,472)</u>	<u>119,003</u>	<u>(599,894)</u>
NET INCOME (LOSS) BEFORE TRANSFERS AND CAPITAL GRANTS AND CONTRIBUTIONS	<u>(3,429,655)</u>	<u>552,102</u>	<u>3,981,757</u>	<u>964,373</u>
TRANSFERS				
Transfers in	1,200,000	1,200,000	-	800,000
Transfers (out)	-	(1,200,000)	(1,200,000)	(800,000)
Total transfers	<u>1,200,000</u>	<u>-</u>	<u>(1,200,000)</u>	<u>-</u>
CAPITAL GRANTS AND CONTRIBUTIONS	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,539</u>
NET INCOME (LOSS) BUDGETARY BASIS	<u>\$ (2,229,655)</u>	<u>552,102</u>	<u>\$ 2,781,757</u>	<u>1,035,912</u>
ADJUSTMENTS TO GAAP BASIS				
Capital outlay capitalized		-		84,256
Principal repayment		555,000		530,000
Bond amortization		(2,949)		(3,227)
Pension/OPEB expense		267,995		68,985
Depreciation		(361,365)		(385,651)
Total adjustments to GAAP basis		<u>458,681</u>		<u>294,363</u>
CHANGE IN NET POSITION		1,010,783		1,330,275
NET POSITION, MAY 1		<u>9,159,128</u>		<u>7,828,853</u>
NET POSITION, APRIL 30		<u>\$ 10,169,911</u>		<u>\$ 9,159,128</u>

(See independent auditor's report.)

SUPPLEMENTAL DATA

CITY OF DARIEN, ILLINOIS

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

April 30, 2022

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
2023	\$ 265,000	\$ 39,025	\$ 304,025	2022	\$ 19,513	2022	\$ 19,512
2024	275,000	29,750	304,750	2023	14,875	2023	14,875
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>\$ 1,115,000</u>	<u>\$ 99,050</u>	<u>\$ 1,214,050</u>		<u>\$ 49,526</u>		<u>\$ 49,524</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2015**

April 30, 2022

Date of Issue	December 21, 2015
Date of Maturity	January 1, 2024
Authorized Issue	\$1,360,000
Interest Rates	1.25% to 2.20%
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	Bank of New York Mellon

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	July 1	Amount	January 1	Amount
2023	\$ 185,000	\$ 6,490	\$ 191,490	2022	\$ 3,245	2023	\$ 3,245
2024	110,000	2,420	112,420	2023	1,210	2024	1,210
	<u>\$ 295,000</u>	<u>\$ 8,910</u>	<u>\$ 303,910</u>		<u>\$ 4,455</u>		<u>\$ 4,455</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION BONDS, SERIES 2018

April 30, 2022

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
2023	\$ 305,000	\$ 81,300	\$ 386,300	2022	\$ 40,650	2023	\$ 40,650
2024	315,000	72,150	387,150	2023	36,075	2024	36,075
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>\$ 2,710,000</u>	<u>\$ 378,450</u>	<u>\$ 3,088,450</u>		<u>\$ 189,225</u>		<u>\$ 189,225</u>

(See independent auditor's report.)



CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2022

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 13, 2022

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 April 26, 2022.

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 LLP

Sikich LLP
By: James R. Savio, CPA, MAS
Partner

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

SIKICH.COM

September 13, 2022

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, 2022 and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated September 13, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, 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 28, 2022. 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, 2022. 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. Management has corrected any such misstatements. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 13, 2022.

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 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 LLP

Sikich LLP

By: James R. Savio, CPA, MAS

Partner

City of Darien

Year End: April 30, 2022

Adjusting Journal Entries

Date: 5/1/2021 To 4/30/2022

Account No: AJE#01 To AJE#02

Number	Date	Name	Account No	Amount
AJE#01	4/30/2022	Deferred Outflow - IMRF	02-1178 02-WF	15,690.00
AJE#01	4/30/2022	Net Pension Liability	02-2003 02-WF	(146,790.00)
AJE#01	4/30/2022	Deferred inflow - IMRF	02-2005 02-WF	59,223.00
AJE#01	4/30/2022	Deferred Outflow - IMRF	98-1178 98-G	19,189.00
AJE#01	4/30/2022	Net Pension Liabilities - IMRF	98-2004 98-G	146,790.00
AJE#01	4/30/2022	Deferred inflow - IMRF	98-2005 98-G	(94,103.00)
AJE#01	4/30/2022	Pension Expense -Chnge in IMRF	02-50-4116 02-WF	71,877.00
AJE#01	4/30/2022	Pension Expense - GG	98-50-6506 98-G	(74,280.00)
AJE#01	4/30/2022	Pension Expense - HS	98-50-6507 98-G	4,114.00
AJE#01	4/30/2022	Pension Expense - PS	98-50-6508 98-G	(1,710.00)
		To correct IMRF entry		
AJE#02	4/30/2022	Now Acct -Republic Bank	02-1005 02-WF	5,000.00
AJE#02	4/30/2022	Now Acct -Republic Bank	12-1005 12-WDF	(5,000.00)
AJE#02	4/30/2022	2018 GO BONDS PAYABLE	12-2199 12-WDF	5,000.00
AJE#02	4/30/2022	Debt Retire-Water Refunding	02-50-4950 02-WF	(5,000.00)
		To correct 2018 GO Bond principal payment		

CITY OF DARIEN, ILLINOIS
COMMUNICATION OF DEFICIENCIES
IN INTERNAL CONTROL AND
OTHER COMMENTS TO MANAGEMENT

April 30, 2022

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, 2021. 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 LLP

Naperville, Illinois
September 13, 2022

DEFICIENCY

Police Cash Receipts

During our audit, we performed a walkthrough of cash receipts key internal controls at the police department. Sikich noted that a page was missing from the tow receipts deposit log and we were unable to verify the receipt matched the deposit log. Additionally, we noted the police department does not regularly reconcile cash receipts. Sikich recommends that the police department retain all cash receipt deposit logs and the department reconcile cash receipts on a daily basis prior to when the cash is taken to City Hall. Further, Sikich recommends the department implement a two person review process where the reconciliation is reviewed by a separate individual than the person who prepared the reconciliation.

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. 87, *Leases*, establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset and aims to enhance comparability of financial statements among governments. This statement also requires additional notes to the financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The requirements of this statement are effective for the fiscal year ending April 30, 2023.

GASB Statement No. 91, *Conduit Debt Obligations*, was issued in May 2019. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improved required note disclosures. This statement is effective for fiscal year ending April 30, 2023.

GASB Statement No. 92, *Omnibus 2020*, addresses a variety of topics including: The effective date of Statement No. 87 for interim financial reports; reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan; the applicability of Statements No. 73 to Certain Provisions of GASB Statement Nos. 67 and 68, as amended, and No. 74, as amended, to reporting assets accumulated for postemployment benefits; the applicability of certain requirements of Statement No. 84, to postemployment benefit arrangements; measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition; reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers; reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature and terminology used to refer to derivative instruments. The requirements of this Statement are effective for the fiscal years ending April 30, 2023 and thereafter, except for the requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.

OTHER INFORMATION (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* was issued to address tissues related to accounting and reporting for public-private and public-public partnership arrangements (PPPs). A PPP a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which is defined in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. This Statement is effective for fiscal year ending April 30, 2024.

GASB Statement No. 96, *Solution-Based Information Technology Arrangements*, provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. This Statement establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability, provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. This Statement is effective for fiscal year ending April 30, 2024. Earlier application is encouraged.

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

OTHER INFORMATION (Continued)

Future Accounting Pronouncements (Continued)

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 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

OTHER INFORMATION (Continued)

Future Accounting Pronouncements (Continued)

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.

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, 2021

DEFICIENCIES

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

1. Proposed Audit Adjustments

During our audit, we proposed several audit adjustments. Such audit adjustments were reviewed, approved, and recorded by management and included material adjustments to accounts receivable in the Water Operations Fund and capital assets of the City's governmental activities. Other proposed adjustments were immaterial individually but material in the aggregate which included adjustments to unearned revenues, prepaid expenses, and contribution revenues. We believe that year-end closing could be improved by performing a final review of adjusted trial balances to determine that all transactions have been recorded and posted. Management could review the transactions for completeness by scanning the ending balances and the transactions posted to each general ledger account to detect unusual entries or unexpected ending balances.

Status - Comment considered implemented as of April 30, 2022.

2. 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. We recommend that all general journal entries be reviewed and approved by someone other than the person entering and/or creating the journal entry 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 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, 2022.

3. Rear yard drainage projects

During our testing of revenue we noted the City had recorded several entries as result of rear yard drainage projects throughout the course of the year. Per discussion with Julie, the City has invoiced the residents before the work is completed or any cash is received. The residents can choose not to participate in the project. Therefore the City had recorded revenue and a receivable before the work was performed in several instances. We recommend the City only invoice customers for these projects when the customer chooses to participate after the work is performed, as this is the point in time the revenue should be recognized. Any cash received in advance of the work being performed should be recorded as deferred revenue.

Status - Comment considered implemented as of April 30, 2022.

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

Now with more than 1,400 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:

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

SPECIALIZED SERVICES

ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- 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

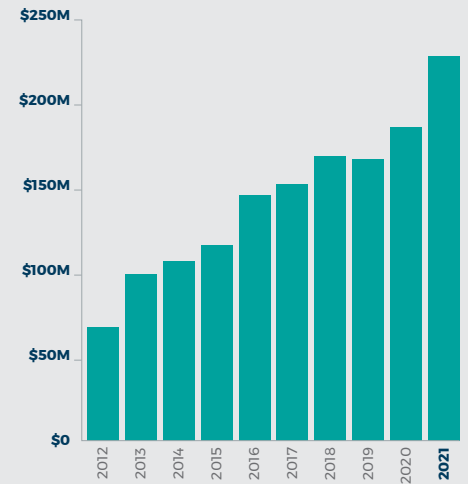
- Site Selection & Business Incentives
- Forensic & Valuation Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking*
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Succession Planning
- Supply Chain
- Transaction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

* 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 PARTNERS100+
 TOTAL PERSONNEL1,400+
 2021 REVENUE\$229M



LOCATIONS

Sikich Is A Remote First Organization

- | | |
|---|--|
| Akron, OH
(330) 864-6661 | Milwaukee, WI
(262) 754-9400 |
| Alexandria, VA
(703) 836-1350 | Minneapolis, MN
(331) 229-5235 |
| Boston, MA
(508) 485-5588 | Naperville, IL
(630) 566-8400 |
| Chattanooga, TN
(423) 954-3007 | Peoria, IL
(309) 694-4251 |
| Chicago, IL
(312) 648-6666 | Princeton, NJ
(609) 285-5000 |
| Crofton, MD
(410) 451-5150 | Springfield, IL
(217) 793-3363 |
| Decatur, IL
(217) 423-6000 | St. Louis, MO
(314) 275-7277 |
| Indianapolis, IN
(317) 842-4466 | Washington, MO
(636) 239-4785 |
| Los Angeles, CA
(877) 279-1900 | |

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, Accountability, Continuous Innovation and Stewardship. 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 2020, Sikich received its 11th 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 has achieved the prestigious **Inner Circle for Microsoft Dynamics** recognition. Membership in this elite group is based on sales achievements that rank Sikich in the top echelon of the Microsoft global network of partners.



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



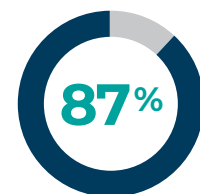
Sikich is a recipient of **The Channel Co. CRN MSP 500 Top Managed Service Partner Award**, **Channel Futures MSP 501 Top Managed Service Partner Award** and ranks within the **top 350 Microsoft partners in the U.S.**, according to Redmond Channel Partner Magazine.



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.



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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, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the City's 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 LLP

Naperville, Illinois
September 13, 2022



CITY OF DARIEN, ILLINOIS

SINGLE AUDIT

For the Year Ended April 30, 2022



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CITY OF DARIEN, ILLINOIS
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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2022, and the related notes to financial statements, which collectively comprise the City’s basic financial statements and have issued our report thereon dated September 13, 2022.

Report On Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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.

Report On Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Naperville, Illinois
September 13, 2022

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**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Darien, Illinois’ (the City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City’s major federal programs for the year ended April 30, 2022. The City’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Darien, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended April 30, 2022.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City’s federal programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City’s compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended April 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated September 13, 2022 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Sikich LLP

Naperville, Illinois
September 13, 2022

CITY OF DARIEN, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended April 30, 2022

Federal Grantor	Pass-Through Grantor	Program Title	Federal ALN Number	Program/Grant Number	Expenditures
Department of Justice	N/A	Bulletproof Vest Partnership Program	16.607	N/A	
		Bulletproof Vest Partnership Program			<u>\$ 3,795</u>
		Total Bulletproof Vest Partnership Program			<u>3,795</u>
	N/A	Equitable Sharing Program	16.922	Federal Seizure - N/A	
		Equitable Sharing Program			<u>9,113</u>
		Total Equitable Sharing Program			<u>9,113</u>
		Total Department of Justice			<u>12,908</u>
Department of the Treasury	Illinois Department of Commerce	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027*	N/A	
		COVID-19 Coronavirus State and Local Fiscal Recovery Funds			<u>1,374,162</u>
		Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds			<u>1,374,162</u>
		Total Department of the Treasury			<u>1,374,162</u>
Department of Homeland Security	IEMA	COVID-19 Coronavirus State and Local Fiscal Recovery Funds	97.036	163865	
		COVID-19 Coronavirus State and Local Fiscal Recovery Funds			<u>65,300</u>
		Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds			<u>65,300</u>
		Total Department of Homeland Security			<u>65,300</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS					<u><u>\$ 1,452,370</u></u>

* denotes major program

CITY OF DARIEN, ILLINOIS

NOTES TO SCHEDULE OF EXPENDITURES

For the Year Ended April 30, 2022

Note A - Basis of Accounting

The accompanying schedule of expenditures of federal awards is a summary of the activity of the City's federal award programs presented on the modified accrual basis of accounting in accordance with generally accepted accounting principles. Accordingly, revenues are recognized when the qualifying expenditure has been incurred and expenditures have been recognized when the fund liability has been incurred.

Note B - Subrecipients

There were no subrecipients for the fiscal year ending April 30, 2022.

Note C - Other Information

The City did not receive any federal insurance, free rent, or noncash assistance and had no federal loans or loan guarantees outstanding with continuing compliance requirements during the year ended April 30, 2022.

Note D - 10% De Minimis Indirect Cost Rate

The City has elected to use the 10% de minimis indirect cost rate as permitted by 2 CFR Section 200.414.

CITY OF DARIEN, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended April 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Type of auditor's report issued on compliance for major federal programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes X no

Identification of major federal programs:

<u>ALN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ yes X no

CITY OF DARIEN, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended April 30, 2022

Section II - Financial Statement Findings

None

Section III - Federal Award Findings and Questioned Costs

None

Section IV - Prior Year Award Findings and Questioned Costs

None



**CITY OF DARIEN
DARIEN, ILLINOIS**

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

For the Year Ended April 30, 2022

**CITY OF DARIEN
DARIEN, ILLINOIS
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1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

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, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated September 13, 2022, 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 LLP

Naperville, Illinois
September 13, 2022

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2022

CSFA Number	Program Name	State	Federal	Other	Total
494-00-2356	Rebuild Illinois Local Bond Program	\$ 1,154,673	\$ -	\$ -	\$ 1,154,673
494-00-1488	Motor Fuel Tax Program	99,024	-	-	99,024
478-00-2719	Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	-	1,374,162	-	1,374,162
420-00-1758	Site Improvements	275,000	-	-	275,000
588-40-0448	COVID-19 Disaster Assistance Public Assistance	-	65,300	-	65,300
	Other grant programs and activities	-	12,908	50,004	62,912
	All Other Costs not Allocated	-	-	20,273,417	20,273,417
TOTALS		\$ 1,528,697	\$ 1,452,370	\$ 20,323,421	\$ 23,304,488

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

CITY OF DARIEN
POLICE PENSION FUND
ACTUARIAL VALUATION
AS OF MAY 1, 2022
CONTRIBUTIONS APPLICABLE TO THE
PLAN/FISCAL YEAR ENDING APRIL 30, 2024
GASB 67/68 DISCLOSURE INFORMATION
AS OF APRIL 30, 2022



FOSTER & FOSTER
ACTUARIES AND CONSULTANTS



July 13, 2022

Board of Trustees
City of Darien Police Pension Fund

Re: Actuarial Valuation Report (including GASB Statements No. 67 and No. 68) – 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. Included are the related results for GASB Statements No. 67 and No. 68. 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. The calculation of the liability for GASB results was performed for the purpose of satisfying the requirements of GASB Statements No. 67 and No. 68. Use of the results for other purposes may not be applicable and could produce significantly different results.

The valuations have 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 reflect 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 valuations, 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 valuations, 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.

The total pension liability, net pension liability, and certain sensitivity information shown in the GASB results are based on an actuarial valuation performed as of the valuation date.

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.

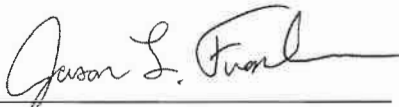
The undersigned are familiar with the immediate and long-term aspects of pension valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. All of the sections of this report are considered an integral part of the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

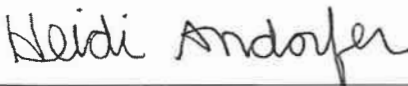
To our knowledge, no associate of Foster & Foster, Inc. working on valuations of the program has any direct financial interest or indirect material interest in the City of Darien, nor does anyone at Foster & Foster, Inc. act as a member of the Board of Trustees of the City of Darien Police Pension Fund. 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, 2022, 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, 2024.

The contribution requirements, compared with those set forth in the May 1, 2021 actuarial report, are as follows:

Valuation Date	5/1/2022	5/1/2021
Applicable to Fiscal Year Ending	<u>4/30/2024</u>	<u>4/30/2023</u>
Total Recommended Contribution	\$2,743,261	\$2,458,465
% of Projected Annual Payroll	80.6%	70.8%
Member Contributions (Est.)	(337,097)	(344,110)
% of Projected Annual Payroll	(9.9%)	(9.9%)
City Recommended Contribution	2,406,164	2,114,355
% of Projected Annual Payroll	70.7%	60.9%

As you can see, the Total Recommended Contribution shows an increase when compared to the results determined in the May 1, 2021 actuarial valuation report. The increase is attributable to unfavorable plan experience, along with increased administrative expenses and adjustments to the assumptions.

Plan experience was unfavorable overall on the basis of the plan's actuarial assumptions. Sources of unfavorable experience included the disablement of 1 active employee, more retirements than expected, 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

Based on the results of the 2022 experience study performed for the Illinois Police Officers' Pension Investment Fund, the following assumption changes were made:

- Updated mortality, retirement, disability, and termination rate tables.
- Updated assumed salary increase rates.
- Reduced assumed payroll growth rate from 3.50% to 3.25%.

There were no method changes since the prior valuation.

COMPARATIVE SUMMARY OF PRINCIPAL VALUATION RESULTS

	New Assump <u>5/1/2022</u>	Old Assump <u>5/1/2022</u>	<u>5/1/2021</u>
A. Participant Data			
Number Included			
Actives	32	32	34
Service Retirees	24	24	23
Beneficiaries	4	4	4
Disability Retirees	4	4	3
Terminated Vested	<u>14</u>	<u>14</u>	<u>13</u>
Total	78	78	77
Total Annual Payroll	\$3,401,589	\$3,401,589	\$3,472,348
Payroll Under Assumed Ret. Age	3,401,589	3,401,589	3,472,348
Annual Rate of Payments to:			
Service Retirees	2,408,370	2,408,370	2,244,227
Beneficiaries	271,837	271,837	271,837
Disability Retirees	204,666	204,666	154,940
Terminated Vested	114,630	114,630	114,630
B. Assets			
Actuarial Value	34,656,435	34,656,435	32,971,457
Market Value	32,756,189	32,756,189	36,134,523
C. Liabilities			
Present Value of Benefits			
Actives			
Retirement Benefits	20,053,291	19,329,796	18,985,138
Disability Benefits	1,737,979	1,848,197	1,885,078
Death Benefits	225,160	241,173	257,375
Vested Benefits	1,238,601	1,410,587	1,588,560
Service Retirees	35,882,913	36,325,831	34,092,356
Beneficiaries	2,618,385	2,679,408	2,727,698
Disability Retirees	2,895,003	2,896,105	2,198,891
Terminated Vested	<u>1,488,436</u>	<u>1,472,510</u>	<u>1,370,184</u>
Total	66,139,768	66,203,607	63,105,280

C. Liabilities - (Continued)	New Assump <u>5/1/2022</u>	Old Assump <u>5/1/2022</u>	<u>5/1/2021</u>
Present Value of Future Salaries	35,064,189	35,741,218	37,909,756
Present Value of Future Member Contributions	3,474,861	3,541,955	3,756,857
Normal Cost (Retirement)	581,629	536,928	533,767
Normal Cost (Disability)	98,801	100,925	101,276
Normal Cost (Death)	11,984	12,781	13,862
Normal Cost (Vesting)	<u>71,084</u>	<u>74,269</u>	<u>81,695</u>
Total Normal Cost	763,498	724,903	730,600
Present Value of Future Normal Costs	7,280,673	7,083,252	7,432,022
Accrued Liability (Retirement)	14,370,865	13,936,737	13,378,508
Accrued Liability (Disability)	731,627	790,228	777,728
Accrued Liability (Death)	95,039	98,771	104,539
Accrued Liability (Vesting)	776,827	920,765	1,023,354
Accrued Liability (Inactives)	<u>42,884,737</u>	<u>43,373,854</u>	<u>40,389,129</u>
Total Actuarial Accrued Liability	58,859,095	59,120,355	55,673,258
Unfunded Actuarial Accrued Liability (UAAL)	24,202,660	24,463,920	22,701,801
Funded Ratio (AVA / AL)	58.9%	58.6%	59.2%

	New Assump <u>5/1/2022</u>	Old Assump <u>5/1/2022</u>	<u>5/1/2021</u>
D. Actuarial Present Value of Accrued Benefits			
Vested Accrued Benefits			
Inactives	42,884,737	43,373,854	40,389,129
Actives	4,296,938	4,045,848	3,242,156
Member Contributions	<u>3,100,393</u>	<u>3,100,393</u>	<u>3,028,464</u>
Total	50,282,068	50,520,095	46,659,749
Non-vested Accrued Benefits	<u>447,427</u>	<u>408,468</u>	<u>1,123,984</u>
Total Present Value Accrued Benefits	50,729,495	50,928,563	47,783,733
Funded Ratio (MVA / PVAB)	64.6%	64.3%	75.6%
Increase (Decrease) in Present Value of Accrued Benefits Attributable to:			
Plan Amendments	0	0	
Assumption Changes	(199,068)	0	
Plan Experience	0	2,697,509	
Benefits Paid	0	(2,799,556)	
Interest	0	3,246,877	
Other	<u>0</u>	<u>0</u>	
Total	(199,068)	3,144,830	

	New Assump	Old Assump	
Valuation Date	5/1/2022	5/1/2022	5/1/2021
Applicable to Fiscal Year Ending	<u>4/30/2024</u>	<u>4/30/2024</u>	<u>4/30/2023</u>

E. Pension Cost

Normal Cost ¹	\$816,943	\$775,646	\$781,742
% of Total Annual Payroll ¹	24.0	22.8	22.5
Administrative Expenses ¹	82,674	82,674	41,149
% of Total Annual Payroll ¹	2.4	2.4	1.2
Payment Required to Amortize Unfunded Actuarial Accrued Liability over 19 years (as of 5/1/2022) ¹	1,843,644	1,827,956	1,635,574
% of Total Annual Payroll ¹	54.2	53.8	47.1
Total Recommended Contribution	2,743,261	2,686,276	2,458,465
% of Total Annual Payroll ¹	80.6	79.0	70.8
Expected Member Contributions ¹	(337,097)	(337,097)	(344,110)
% of Total Annual Payroll ¹	(9.9)	(9.9)	(9.9)
Expected City Contribution	2,406,164	2,349,179	2,114,355
% of Total Annual Payroll ¹	70.7	69.1	60.9

F. Past Contributions

Plan Years Ending:	<u>4/30/2022</u>
Total Recommended Contribution	2,437,068
City	2,097,211
Actual Contributions Made:	
Members (excluding buyback)	339,857
City	<u>2,114,384</u>
Total	2,454,241

G. Net Actuarial (Gain)/Loss 1,908,033

¹ Contributions developed as of 5/1/2022 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>
2022	24,202,660
2023	24,053,202
2024	23,833,363
2028	22,104,306
2033	17,353,834
2037	10,563,494
2041	0

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

		<u>Actual</u>	<u>Assumed</u>
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%
Year Ended	4/30/2019	4.05%	5.15%
Year Ended	4/30/2018	4.27%	5.51%

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

		<u>Actual MVA</u>	<u>Actual AVA</u>	<u>Assumed</u>
Year Ended	4/30/2022	-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%
Year Ended	4/30/2019	6.35%	5.70%	7.00%
Year Ended	4/30/2018	6.91%	5.69%	7.00%

DEVELOPMENT OF MAY 1, 2022 AMORTIZATION PAYMENT

(1)	Unfunded Actuarial Accrued Liability as of May 1, 2021	\$22,701,801
(2)	Sponsor Normal Cost developed as of May 1, 2021	386,490
(3)	Expected administrative expenses for the year ended April 30, 2022	38,457
(4)	Expected interest on (1), (2) and (3)	1,617,526
(5)	Sponsor contributions to the System during the year ended April 30, 2022	2,114,384
(6)	Expected interest on (5)	74,003
(7)	Expected Unfunded Actuarial Accrued Liability as of April 30, 2022, (1)+(2)+(3)+(4)-(5)-(6)	22,555,887
(8)	Change to UAAL due to Assumption Change	(261,260)
(9)	Change to UAAL due to Actuarial (Gain)/Loss	1,908,033
(10)	Unfunded Accrued Liability as of May 1, 2022	24,202,660
(11)	UAAL Subject to Amortization (100% AAL less Actuarial Assets)	24,202,660

<u>Date</u> <u>Established</u>	<u>Years</u> <u>Remaining</u>	<u>5/1/2022</u> <u>Amount</u>	<u>Amortization</u> <u>Amount</u>
5/1/2022	19	24,202,660	1,723,032

DETAILED ACTUARIAL (GAIN)/LOSS ANALYSIS

(1) Unfunded Actuarial Accrued Liability (UAAL) as of May 1, 2021	\$22,701,801
(2) Expected UAAL as of May 1, 2022	22,555,887
(3) Summary of Actuarial (Gain)/Loss, by component:	
Investment Return (Actuarial Asset Basis)	185,654
Salary Increases	94,554
Active Decrements	928,757
Inactive Mortality	234,342
Other	<u>464,726</u>
Change in UAAL due to (Gain)/Loss	1,908,033
Change to UAAL due to Assumption Change	<u>(261,260)</u>
(4) Actual UAAL as of May 1, 2022	\$24,202,660

RECONCILIATION OF CHANGES IN CONTRIBUTION REQUIREMENT

(1) Contribution Determined as of May 1, 2021	\$ 2,114,355
(2) Summary of Contribution Impact by component:	
Change in Normal Cost	(6,096)
Change in Assumed Administrative Expense	41,525
Investment Return (Actuarial Asset Basis)	13,872
Salary Increases	7,065
Active Decrements	69,397
Inactive Mortality	17,510
Contributions (More) or Less than Recommended	(1,328)
Increase in Amortization Payment Due to Payroll Growth Assumption	57,245
Change in Expected Member Contributions	7,013
Assumption Change	56,985
Other	28,621
Total Change in Contribution	291,809
(3) Contribution Determined as of May 1, 2022	\$2,406,164

STATUTORY MINIMUM REQUIRED CONTRIBUTION

Contribution requirements shown on this page are calculated according to statutory minimum funding requirements of the Illinois Pension Code. We do not believe this method is sufficient to fund future benefits; as such, we recommend funding according to the contributions developed in Section E of this report.

	New Assump	Old Assump	
Valuation Date	5/1/2022	5/1/2022	5/1/2021
Applicable to Fiscal Year Ending	<u>4/30/2024</u>	<u>4/30/2024</u>	<u>4/30/2023</u>
Actuarial Accrued Liability (PUC)	56,636,548	56,747,328	53,412,613
Actuarial Value of Assets	<u>34,656,435</u>	<u>34,656,435</u>	<u>32,971,457</u>
Unfunded Actuarial Accrued Liability (UAAL)	21,980,113	22,090,893	20,441,156
UAAL Subject to Amortization	16,316,458	16,416,160	15,099,895
Normal Cost ¹	\$970,677	\$956,721	\$956,571
% of Total Annual Payroll ¹	28.5	28.2	27.5
Administrative Expenses ¹	82,674	82,674	41,149
% of Total Annual Payroll ¹	2.4	2.4	1.2
Payment Required to Amortize Unfunded Actuarial Accrued Liability over 18 years (as of 5/1/2022) ¹	1,291,279	1,275,577	1,128,272
% of Total Annual Payroll ¹	38.0	37.5	32.5
Total Required Contribution	2,344,630	2,314,972	2,125,992
% of Total Annual Payroll ¹	68.9	68.1	61.2
Expected Member Contributions ¹	(337,097)	(337,097)	(344,110)
% of Total Annual Payroll ¹	(9.9)	(9.9)	(9.9)
Expected City Contribution	2,007,533	1,977,875	1,781,882
% of Total Annual Payroll ¹	59.0	58.2	51.3

Assumptions and Methods:

Actuarial Cost Method	Projected Unit Credit
Amortization Method	90% Funding by 2040

All other assumptions and methods are as described in the Actuarial Assumptions and Methods section.

¹ Contributions developed as of 5/1/2022 displayed above have been adjusted to account for assumed interest.

PROJECTION OF BENEFIT PAYMENTS

Year	Payments for Current Actives	Payments for Current Inactives	Total Payments
2022	44,208	2,899,835	2,944,043
2023	77,971	2,942,319	3,020,290
2024	138,847	3,050,632	3,189,479
2025	209,575	3,124,303	3,333,878
2026	279,251	3,190,690	3,469,941
2027	339,117	3,244,090	3,583,207
2028	425,895	3,293,971	3,719,866
2029	580,347	3,347,303	3,927,650
2030	726,870	3,389,633	4,116,503
2031	872,087	3,426,088	4,298,175
2032	1,032,359	3,455,759	4,488,118
2033	1,222,610	3,477,711	4,700,321
2034	1,422,947	3,491,026	4,913,973
2035	1,605,497	3,511,614	5,117,111
2036	1,798,840	3,505,637	5,304,477
2037	1,987,088	3,488,890	5,475,978
2038	2,172,154	3,461,064	5,633,218
2039	2,344,008	3,447,201	5,791,209
2040	2,495,054	3,397,663	5,892,717
2041	2,663,705	3,337,119	6,000,824
2042	2,844,710	3,265,723	6,110,433
2043	3,045,585	3,183,647	6,229,232
2044	3,214,234	3,091,132	6,305,366
2045	3,363,351	2,988,467	6,351,818
2046	3,497,866	2,876,623	6,374,489
2047	3,667,035	2,755,590	6,422,625
2048	3,835,985	2,626,149	6,462,134
2049	3,999,959	2,489,340	6,489,299
2050	4,162,264	2,346,349	6,508,613
2051	4,341,350	2,198,450	6,539,800
2052	4,487,492	2,046,999	6,534,491
2053	4,601,907	1,893,500	6,495,407
2054	4,700,204	1,739,603	6,439,807
2055	4,785,512	1,587,168	6,372,680
2056	4,859,953	1,438,113	6,298,066
2057	4,924,939	1,294,274	6,219,213
2058	4,977,992	1,157,333	6,135,325
2059	5,018,212	1,028,630	6,046,842
2060	5,044,478	909,105	5,953,583
2061	5,055,092	799,349	5,854,441

ACTUARIAL ASSUMPTIONS AND METHODS

Interest Rate 7.00% per year compounded annually, net of investment related expenses.

Mortality Rate ***Active Lives:***
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.

Inactive Lives:
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).

Beneficiaries:
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).

Disabled Lives:
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).

The mortality assumptions sufficiently accommodate anticipated future mortality improvements.

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

<u>% Terminating During the Year</u>		<u>% Becoming Disabled During the Year</u>		<u>% Retiring During the Year (Tier 1)</u>		<u>% Retiring During the Year (Tier 2)</u>	
<u>Service</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
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.

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

Unfunded Accrued Liability is a liability which arises when a pension plan is initially established or improved and such establishment or improvement is applicable to all years of past service.

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. The unfunded accrued liability equals the total accrued liability less the actuarial value of assets.
- (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 84.6% on May 1, 2019 to 69.6% on May 1, 2022, indicating that the plan has been 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 72.9%. 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 stayed approximately the same from May 1, 2019 to May 1, 2022.
- 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, 2019 to May 1, 2022. The current Net Cash Flow Ratio of -1.3% indicates that contributions are not currently covering the plan's benefit payments and administrative expenses.

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>5/1/2022</u>	<u>5/1/2021</u>	<u>5/1/2020</u>	<u>5/1/2019</u>
<u>Support Ratio</u>				
Total Actives	32	34	33	33
Total Inactives	46	43	41	39
Actives / Inactives	69.6%	79.1%	80.5%	84.6%

Asset Volatility Ratio

Market Value of Assets (MVA)	32,756,189	36,134,523	29,140,362	29,022,830
Total Annual Payroll	3,401,589	3,472,348	3,407,217	3,319,478
MVA / Total Annual Payroll	963.0%	1,040.6%	855.3%	874.3%

Accrued Liability (AL) Ratio

Inactive Accrued Liability	42,884,737	40,389,129	35,744,001	33,642,040
Total Accrued Liability	58,859,095	55,673,258	52,969,415	50,643,997
Inactive AL / Total AL	72.9%	72.5%	67.5%	66.4%

Funded Ratio

Actuarial Value of Assets (AVA)	34,656,435	32,971,457	30,519,997	29,406,129
Total Accrued Liability	58,859,095	55,673,258	52,969,415	50,643,997
AVA / Total Accrued Liability	58.9%	59.2%	57.6%	58.1%

Net Cash Flow Ratio

Net Cash Flow ¹	(422,580)	(322,917)	(251,862)	(213,534)
Market Value of Assets (MVA)	32,756,189	36,134,523	29,140,362	29,022,830
Ratio	-1.3%	-0.9%	-0.9%	-0.7%

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

STATEMENT OF FIDUCIARY NET POSITION
April 30, 2022

<u>ASSETS</u>	MARKET VALUE
Cash and Cash Equivalents:	
Certificates of Deposit	734,642
Prepaid Expenses	530
Cash and Cash Equivalents	121,373
 Total Cash and Equivalents	 856,545
 Receivables:	
Accrued Past Due Interest	68,900
 Total Receivable	 68,900
 Investments:	
Municipal Obligations	2,084,858
Corporate Bonds	2,124,941
U.S. Gov't and Agency Obligations	6,915,180
Mutual Funds	20,714,842
 Total Investments	 31,839,821
 Total Assets	 32,765,266
 <u>LIABILITIES</u>	
 Liabilities:	
Payable:	
Accounts Payable	9,077
 Total Liabilities	 9,077
 Net Assets:	
Active and Retired Members' Equity	32,756,189
 NET POSITION RESTRICTED FOR PENSIONS	 32,756,189
 TOTAL LIABILITIES AND NET ASSETS	 32,765,266

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FOR THE YEAR ENDED April 30, 2022
 Market Value Basis

ADDITIONS

Contributions:

Member	339,857
City	2,114,384

Total Contributions	2,454,241
---------------------	-----------

Investment Income:

Net Increase in Fair Value of Investments	(4,548,398)
Interest & Dividends	1,685,778
Less Investment Expense ¹	(93,134)

Net Investment Income	(2,955,754)
-----------------------	-------------

Total Additions	(501,513)
-----------------	-----------

DEDUCTIONS

Distributions to Members:

Benefit Payments	2,799,556
------------------	-----------

Total Distributions	2,799,556
---------------------	-----------

Administrative Expenses	77,265
-------------------------	--------

Total Deductions	2,876,821
------------------	-----------

Net Increase in Net Position	(3,378,334)
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NET POSITION RESTRICTED FOR PENSIONS

Beginning of the Year	36,134,523
-----------------------	------------

End of the Year	32,756,189
-----------------	------------

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

ACTUARIAL ASSET VALUATION
April 30, 2022

Development of Actuarial Value of Assets

Market Value of Assets, 4/30/2022	32,756,189
(Gains)/Losses Not Yet Recognized	1,900,246
Actuarial Value of Assets, 4/30/2022	34,656,435
4/30/2022 Limited Actuarial Assets:	34,656,435

Development of Investment Gain/Loss

Market Value of Assets, 4/30/2021	36,134,523
Contributions Less Benefit Payments & Administrative Expenses	(422,580)
Expected Investment Earnings ¹	2,514,626
Actual Net Investment Earnings	(2,955,754)
2022 Actuarial Investment Gain/(Loss)	(5,470,380)

¹ Expected Investment Earnings = 7.00% x (36,134,523 + 0.5 x -422,580)

Gains/(Losses) Not Yet Recognized

Plan Year Ending	Gain/(Loss)	Amounts Not Yet Recognized by Valuation Year				
		2022	2023	2024	2025	2026
4/30/2019	(178,596)	(35,719)	0	0	0	0
4/30/2020	(1,653,389)	(661,356)	(330,678)	0	0	0
4/30/2021	5,288,555	3,173,133	2,115,422	1,057,711	0	0
4/30/2022	(5,470,380)	(4,376,304)	(3,282,228)	(2,188,152)	(1,094,076)	0
Total		(1,900,246)	(1,497,484)	(1,130,441)	(1,094,076)	0

Development of Asset Returns

(A) 4/30/2021 Actuarial Assets:	32,971,457
(I) Net Investment Income:	
1. Interest and Dividends	1,685,778
2. Realized Gains (Losses)	0
3. Change in Actuarial Value	514,914
4. Investment Expenses	(93,134)
Total	2,107,558
(B) 4/30/2022 Actuarial Assets:	34,656,435
Actuarial Asset Rate of Return = (2 x I) / (A + B - I):	6.43%
Market Value of Assets Rate of Return:	-8.23%
Actuarial Gain/(Loss) due to Investment Return (Actuarial Asset Basis)	(185,654)

CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
 April 30, 2022
 Actuarial Asset Basis

INCOME	
Contributions:	
Member	339,857
City	2,114,384
Total Contributions	2,454,241
Earnings from Investments	
Interest & Dividends	1,685,778
Change in Actuarial Value	514,914
Total Earnings and Investment Gains	2,200,692
EXPENSES	
Administrative Expenses:	
Investment Related ¹	93,134
Other	77,265
Total Administrative Expenses	170,399
Distributions to Members:	
Benefit Payments	2,799,556
Total Distributions	2,799,556
Change in Net Assets for the Year	1,684,978
Net Assets Beginning of the Year	32,971,457
Net Assets End of the Year ²	34,656,435

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

² Net Assets may be limited for actuarial consideration.

STATISTICAL DATA

	<u>5/1/2022</u>	<u>5/1/2021</u>	<u>5/1/2020</u>	<u>5/1/2019</u>
<u>Actives - Tier 1</u>				
Number	17	18	21	22
Average Current Age	43.5	42.9	44.4	43.9
Average Age at Employment	24.9	24.9	25.3	25.6
Average Past Service	18.6	18.0	19.1	18.3
Average Annual Salary	\$120,726	\$116,719	\$114,685	\$111,605
<u>Actives - Tier 2</u>				
Number	15	16	12	11
Average Current Age	32.8	32.1	32.8	32.2
Average Age at Employment	28.9	28.8	29.6	30.0
Average Past Service	3.9	3.3	3.2	2.2
Average Annual Salary	\$89,950	\$85,713	\$83,236	\$78,562
<u>Service Retirees</u>				
Number	24	23	21	20
Average Current Age	65.3	65.0	64.7	64.1
Average Annual Benefit	\$100,349	\$97,575	\$95,168	\$92,173
<u>Beneficiaries</u>				
Number	4	4	3	3
Average Current Age	69.2	68.2	67.0	66.0
Average Annual Benefit	\$67,959	\$67,959	\$55,426	\$55,426
<u>Disability Retirees</u>				
Number	4	3	3	3
Average Current Age	59.3	65.8	64.8	63.8
Average Annual Benefit	\$51,167	\$51,647	\$50,980	\$50,312
<u>Terminated Vested</u>				
Number	14	13	14	13
Average Current Age	40.8	40.5	38.7	38.6
Average Annual Benefit ¹	\$28,658	\$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	0	3	2	0	0	0	0	0	0	0	0	5
30 - 34	1	0	0	1	0	2	0	0	0	0	0	4
35 - 39	0	0	1	0	2	1	2	1	0	0	0	7
40 - 44	0	0	0	0	1	1	2	4	3	0	0	11
45 - 49	0	0	0	0	0	0	0	0	3	0	0	3
50 - 54	0	0	0	0	0	0	0	0	2	0	0	2
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	1	3	3	1	3	4	4	5	8	0	0	32

VALUATION PARTICIPANT RECONCILIATION

1. Active lives

a. Number in prior valuation 5/1/2021	34
b. Terminations	
i. Vested (partial or full) with deferred benefits	(1)
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	(1)
e. Retired	<u>(1)</u>
f. Continuing participants	31
g. New entrants	<u>1</u>
h. Total active life participants in valuation	32

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	23	4	3	13	43
Retired	1	0	0	0	1
Vested Deferred	0	0	0	1	1
Death, With Survivor	0	0	0	0	0
Death, No Survivor	0	0	0	0	0
Disabled	0	0	1	0	1
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	24	4	4	14	46

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: <ul style="list-style-type: none">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.

SUMMARY

Valuation Date	5/1/2022	5/1/2021
Measurement Date	4/30/2022	4/30/2021
Plan Membership:		
Inactives Currently Receiving Benefits	32	30
Inactives Not Yet Receiving Benefits	14	13
Active Plan Members	<u>32</u>	<u>34</u>
Total	78	77
Covered Payroll	\$ 3,429,435	\$ 3,472,348
Net Pension Liability		
Total Pension Liability	\$ 58,484,074	\$ 55,261,347
Plan Fiduciary Net Position	<u>32,756,189</u>	<u>36,134,523</u>
Net Pension Liability	\$ 25,727,885	\$ 19,126,824
Plan Fiduciary Net Position		
As a Percentage of Total Pension Liability	56.01%	65.39%
Net Pension Liability		
As a Percentage of Covered Payroll	750.21%	550.83%
Total Pension Expense	\$ 2,776,278	\$ 1,674,872
Development of Single Discount Rate		
Single Discount Rate	7.00%	7.00%
Long-Term Expected Rate of Return	7.00%	7.00%
High-quality Municipal Bond Rate	3.98%	1.83%
Number of Years Future Benefit Payments		
Are Expected to be Paid	99	99

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
PLAN AND CITY REPORTING

GASB 68 Reporting Period Ending Measurement Date	04/30/2022 <u>04/30/2022</u>	04/30/2021 <u>04/30/2021</u>
Total Pension Liability		
Service Cost	736,904	789,351
Interest	3,821,893	3,642,965
Changes of Benefit Terms	-	-
Differences Between Expected and Actual Experience	1,622,868	842,706
Changes of Assumptions	(159,382)	-
Benefit Payments, Including Refunds of Employee Contributions	<u>(2,799,556)</u>	<u>(2,533,355)</u>
Net Change in Total Pension Liability	3,222,727	2,741,667
Total Pension Liability - Beginning	<u>55,261,347</u>	<u>52,519,680</u>
Total Pension Liability - Ending (a)	\$ 58,484,074	\$ 55,261,347
 Plan Fiduciary Net Position		
Contributions - Employer	2,114,384	1,920,922
Contributions - Employee	339,857	327,973
Net Investment Income	(2,955,754)	7,317,078
Benefit Payments, Including Refunds of Employee Contributions	(2,799,556)	(2,533,355)
Administrative Expense	<u>(77,265)</u>	<u>(38,457)</u>
Net Change in Plan Fiduciary Net Position	(3,378,334)	6,994,161
Plan Fiduciary Net Position - Beginning	<u>36,134,523</u>	<u>29,140,362</u>
Plan Fiduciary Net Position - Ending (b)	\$ 32,756,189	\$ 36,134,523
 Net Pension Liability - Ending (a) - (b)	\$ 25,727,885	\$ 19,126,824
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	56.01%	65.39%
 Covered Payroll	\$ 3,429,435	\$ 3,472,348
Net Pension Liability as a Percentage of Covered Payroll	750.21%	550.83%

STATEMENT OF CHANGES IN NET PENSION LIABILITY
CITY REPORTING

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a)-(b)
Balances at April 30, 2021	\$ 55,261,347	\$ 36,134,523	\$ 19,126,824
Changes for a Year:			
Service Cost	736,904	-	736,904
Interest	3,821,893	-	3,821,893
Differences Between Expected and Actual Experience	1,622,868	-	1,622,868
Changes of Assumptions	(159,382)	-	(159,382)
Changes of Benefit Terms	-	-	-
Contributions - Employer	-	2,114,384	(2,114,384)
Contributions - Employee	-	339,857	(339,857)
Net Investment Income	-	(2,955,754)	2,955,754
Benefit Payments, Including Refunds of Employee Contributions	(2,799,556)	(2,799,556)	-
Administrative Expense	-	(77,265)	77,265
Net Changes	<u>3,222,727</u>	<u>(3,378,334)</u>	<u>6,601,061</u>
Balances at April 30, 2022	\$ 58,484,074	\$ 32,756,189	\$ 25,727,885

Sensitivity of Net Pension Liability to changes in the Discount Rate:

	Current Discount		
	1% Decrease	Rate	1% Increase
	6.00%	7.00%	8.00%
Sponsor's Net Pension Liability	\$ 33,943,475	\$ 25,727,885	\$ 19,019,941

Pension Plan Fiduciary Net Position

Detailed information about the Pension Plan's Fiduciary Net Position is available in a separately issued Plan financial report.

PENSION EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF
RESOURCES RELATED TO PENSIONS
YEAR-END APRIL 30, 2022

For the year ended April 30, 2022, the Sponsor will recognize a pension expense of \$2,776,278.

On April 30, 2022, the Sponsor reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between actual and expected experience	2,082,515	157,856
Changes of assumptions	583,310	228,903
Net difference between projected and actual earnings on pension plan investments	1,900,246	0
Total	\$4,566,071	\$386,759

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

Year-ended April 30:

2023	\$990,390
2024	\$1,004,986
2025	\$461,581
2026	\$1,478,441
2027	\$243,914
Thereafter	\$0

COMPONENTS OF PENSION EXPENSE
YEAR-END APRIL 30, 2022

	Net Pension Liability	Deferred Inflows	Deferred Outflows	Pension Expense
Beginning Balance	\$ 19,126,824	\$ 4,659,794	\$ 2,899,939	
Total Pension Liability Factors:				
Service Cost	736,904	-	-	736,904
Interest	3,821,893	-	-	3,821,893
Changes in Benefit Terms	-	-	-	-
Differences Between Expected and Actual Experience With Regard to Economic or Demographic Assumptions	1,622,868	-	1,622,868	-
Current Year Amortization	-	(78,928)	(497,548)	418,620
Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs	(159,382)	159,382	-	-
Current Year Amortization	-	(122,645)	(291,655)	169,010
Benefit Payments, Including Refunds of Employee Contributions	(2,799,556)	-	-	-
Net Change	<u>3,222,727</u>	<u>(42,191)</u>	<u>833,665</u>	<u>5,146,427</u>
Plan Fiduciary Net Position:				
Contributions - Employer	2,114,384	-	-	-
Contributions - Employee	339,857	-	-	(339,857)
Projected Net Investment Income	2,514,626	-	-	(2,514,626)
Difference Between Projected and Actual Earnings on Pension Plan Investments	(5,470,380)	-	5,470,380	-
Current Year Amortization	-	(1,057,711)	(1,464,780)	407,069
Benefit Payments, Including Refunds of Employee Contributions	(2,799,556)	-	-	-
Administrative Expenses	(77,265)	-	-	77,265
Net Change	<u>(3,378,334)</u>	<u>(1,057,711)</u>	<u>4,005,600</u>	<u>(2,370,149)</u>
Ending Balance	<u>\$ 25,727,885</u>	<u>\$ 3,559,892</u>	<u>\$ 7,739,204</u>	<u>\$ 2,776,278</u>

AMORTIZATION SCHEDULE – EXPERIENCE

Increase (Decrease) in Pension Expense Arising from the Recognition of the Effects of Differences between Expected and Actual Experience

Year Base Established	Differences Between Expected and Actual Experience	Recognition Period (Years)	2022	2023	2024	2025	2026	Thereafter
2022	\$ 1,622,868	6	\$ 270,478	\$ 270,478	\$ 270,478	\$ 270,478	\$ 270,478	\$ 270,478
2021	\$ 842,706	6	\$ 140,451	\$ 140,451	\$ 140,451	\$ 140,451	\$ 140,451	\$ -
2020	\$ 245,106	6	\$ 40,851	\$ 40,851	\$ 40,851	\$ 40,851	\$ -	\$ -
2019	\$ (473,570)	6	\$ (78,928)	\$ (78,928)	\$ (78,928)	\$ -	\$ -	\$ -
2018	\$ 274,605	6	\$ 45,768	\$ 45,768	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease) in Pension Expense			418,620	418,620	372,852	451,780	410,929	270,478

AMORTIZATION SCHEDULE – CHANGES OF ASSUMPTIONS

Increase (Decrease) in Pension Expense Arising from the Recognition of the Effects of Changes of Assumptions

Year Base Established	Effects of Changes in Assumptions	Recognition Period (Years)	2022	2023	2024	2025	2026	Thereafter
2022	\$ (159,382)	6	\$ (26,562)	\$ (26,564)	\$ (26,564)	\$ (26,564)	\$ (26,564)	\$ (26,564)
2019	\$ 1,749,927	6	\$ 291,655	\$ 291,655	\$ 291,655	\$ -	\$ -	\$ -
2018	\$ (576,498)	6	\$ (96,083)	\$ (96,083)	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease) in Pension Expense			\$ 169,010	\$ 169,008	\$ 265,091	\$ (26,564)	\$ (26,564)	\$ (26,564)

AMORTIZATION SCHEDULE – INVESTMENTS

Increase (Decrease) in Pension Expense Arising from the Recognition of the Differences Between Projected and Actual Earnings on Pension Plan Investments

Year Base Established	Differences		Recognition						
	Between Projected and Actual Earnings	Period (Years)	2022	2023	2024	2025	2026	Thereafter	
2022	\$ 5,470,380	5	\$ 1,094,076	\$ 1,094,076	\$ 1,094,076	\$ 1,094,076	\$ 1,094,076	\$ -	
2021	\$ (5,288,555)	5	\$ (1,057,711)	\$(1,057,711)	\$(1,057,711)	\$(1,057,711)	\$ -	\$ -	
2020	\$ 1,653,389	5	\$ 330,678	\$ 330,678	\$ 330,678	\$ -	\$ -	\$ -	
2019	\$ 178,596	5	\$ 35,719	\$ 35,719	\$ -	\$ -	\$ -	\$ -	
2018	\$ 21,537	5	\$ 4,307	\$ -	\$ -	\$ -	\$ -	\$ -	
Net Increase (Decrease) in Pension Expense			\$ 407,069	\$ 402,762	\$ 367,043	\$ 36,365	\$ 1,094,076	\$ -	

SCHEDULE OF CONTRIBUTIONS

Plan Year-End	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
04/30/2022	2,097,211	2,114,384	(17,173)	3,429,435	61.65%
04/30/2021	1,905,149	1,920,922	(15,773)	3,472,348	55.32%

The following assumptions were used to determine the Actuarially Determined Contribution for the plan year ending April 30, 2022:

Calculation Timing	The Actuarially Determined Contribution is calculated using a May 1, 2020 valuation date.
Interest Rate	7.00%
Mortality Rate	<p>Active Lives: PubS-2010 Employee mortality, projected 5 years past the valuation date with Scale MP-2019. 10% of active deaths are assumed to be in the line of duty.</p> <p>Inactive Lives: PubS-2010 Healthy Retiree mortality, projected 5 years past the valuation date with Scale MP-2019.</p> <p>Beneficiaries: PubS-2010 Survivor mortality, projected 5 years past the valuation date with Scale MP-2019.</p> <p>Disabled Lives: PubS-2010 Disabled mortality, projected 5 years past the valuation date with Scale MP-2019.</p>
Assumptions	All other assumptions and methods used for determining the Actuarially Determined Contribution can be found in the May 1, 2020 Actuarial Valuation Report for the City of Darien Police Pension Fund prepared by Foster & Foster Actuaries and Consultants.

SCHEDULE OF INVESTMENT RETURNS

For the year ended April 30, 2022, the annual money-weighted return on Pension Plan investments, net of pension plan investment expense, was -8.10 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Plan Year-End	Annual Money-Weighted Rate of Return Net of Investment Expense
04/30/2022	-8.10%
04/30/2021	24.83%

ASSUMPTIONS – GASB PENSION LIABILITY AND PENSION EXPENSE

The GASB 67/GASB 68 Pension Liability as of April 30, 2022 and GASB 68 Pension Expense were determined as follows:

Valuation Date	May 1, 2022
Measurement Date	April 30, 2022
GASB 68 Expense Measurement Period	May 1, 2021 - April 30, 2022
Reporting Period	May 1, 2021 - April 30, 2022
Discount Rate	7.00%
Inflation	2.50%
Salary Increases	Service-based rates
Other Assumptions	A summary of complete assumptions can be found in the accompanying Actuarial Valuation as of May 1, 2022 for the City of Darien Police Pension Fund prepared by Foster & Foster Actuaries and Consultants.

The GASB 67/GASB 68 Total Pension Liability and GASB 68 Pension Expense reflect the following assumption changes:

- Updated mortality, retirement, disability, and termination rate tables.
- Updated assumed salary increase rates.

NOTES TO THE FINANCIAL STATEMENTS

Support for Long-Term Expected Rate of Return

The Long-Term Expected Rate of Return on Pension Plan investments can be determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of Pension Plan investment expenses and inflation) are developed for each major asset class.

These ranges are combined to produce the Long-Term Expected Rate of Return by weighting the expected future real rates of return by target asset allocation percentage and by adding expected inflation.

Best estimates of geometric real rates of return for each major asset class included in the Pension Plan's target asset allocation adopted as of April 30, 2022, as provided by Sawyer Falduto Asset Management, LLC, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long Term Expected Real Rate of Return</u>
Large Cap Domestic Equity	45.50%	5.90%
Small Cap Domestic Equity	13.00%	7.70%
International Equity	6.50%	6.80%
Fixed Income	35.00%	1.10%
Total	100.00%	

Inflation rate of investment advisor	2.25%
--------------------------------------	-------

Concentrations

The Plan did not hold investments in any one organization that represent 5 percent or more of the Pension Plan's fiduciary net position.

Discount Rate

The Discount Rate used to measure the Total Pension Liability was 7.00 percent.

The projection of cash flows used to determine the Discount Rate assumed that Plan Member contributions will be made at the current contribution rate and that Sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the Member rate. Based on those assumptions, the Pension Plan'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 (7.00 percent) was applied to all periods of projected benefit payments to determine the Total Pension Liability.

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00 percent. The municipal bond rate is 3.98 percent (based on the daily rate closest to, but not later than the measurement date of the S&P Municipal Bond 20 Year High Grade Rate Index). The resulting single discount rate is 7.00 percent.

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.
- c.) One retired member of the Police Department elected by the Membership.

Benefits Provided

The Plan provides retirement, termination, disability and death benefits.

A summary of the benefit provisions can be found in the accompanying Actuarial Valuation as of May 1, 2022 for the City of Darien Police Pension Fund prepared by Foster & Foster Actuaries and Consultants.

CITY OF DARIEN

**EXPENDITURE APPROVAL LIST
FOR CITY COUNCIL MEETING ON
October 3, 2022**

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			\$44,360.88
Water Fund			\$18,896.66
Motor Fuel Tax Fund			\$2,992.94
Water Depreciation Fund			\$245,290.00
Special Service Area Tax Fund			
Stormwater Management Fund			
E-Citation Fund			
Capital Improvement Fund			508,989.02
State Drug Forfeiture Fund			
Federal Equitable Sharing Fund			\$3,704.00
DUI Technology Fund			
		Subtotal:	<u>\$824,233.50</u>
General Fund Payroll	09/22/22	\$	267,575.03
Water Fund Payroll	09/22/22	\$	26,494.56
		Subtotal:	<u>\$ 294,069.59</u>
Total to be Approved by City Council:			<u>\$ 1,118,303.09</u>

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 9/20/2022 Through 10/3/2022

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
AIS	BACK UP SERVICE-OCT 2022	AP100322	4325	Consulting/Professional	1,550.00
AIS	BLOCK HOURS- OCT 2022	AP100322	4325	Consulting/Professional	5,930.26
AIS	SECURE EMAIL- OCT 2022	AP100322	4325	Consulting/Professional	15.50
AIS	CLOUD HOSTING- OCT 2022	AP100322	4325	Consulting/Professional	40.00
COMCAST	SIP SERVICE - CITY HALL AND POLICE DEPT	AP100322	4267	Telephone	471.74
COMCAST BUSINESS	CABLE TV FOR CITY	AP100322	4271	Utilities (Elec,Gas,Wtr,Sewer)	42.00
DUPAGE COUNTY PUBLIC WORKS	167288-21005549 1702 PLAINFIELD RD	AP100322	4271	Utilities (Elec,Gas,Wtr,Sewer)	97.84
GOVTEMPSUSA LLC	VANA (9-11-22)	AP100322	4325	Consulting/Professional	3,415.38
GOVTEMPSUSA LLC	VANA (9-18-22)	AP100322	4325	Consulting/Professional	3,415.38
IMPACT NETWORKING, LLC	KYOCERA AGREEMENT (9-30-22 thru 10-30-22)	AP100322	4225	Maintenance - Equipment	51.00
IMPACT NETWORKING, LLC	KYOCERA AGREEMENT (6-30-22 thru 7-30-22)	AP100322	4225	Maintenance - Equipment	51.00
MIDWEST LASER SPECIALIST	REPAIR and PARTS-COLOR PRINTER CITY HALL	AP100322	4225	Maintenance - Equipment	333.00
NICOR GAS	NICOR 82541110001 1702 PLAINFIELD RD	AP100322	4271	Utilities (Elec,Gas,Wtr,Sewer)	165.19
ODP BUSINESS SOLUTIONS	OFFICE S UPPLIES FOR CH	AP100322	4253	Supplies - Office	59.24
ODP BUSINESS SOLUTIONS	SD CARDS FOR CITY HALL	AP100322	4253	Supplies - Office	40.59
PEERLESS NETWORK	POTS LINES	AP100322	4267	Telephone	147.94
				Total Administration	15,826.06

CITY OF DARIEN
Expenditure Journal
General Fund
City Council
From 9/20/2022 Through 10/3/2022

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
IL STATE POLICE	FINGERPRINTING- JOE MONTANA (FLY THE COOP)	AP100322	4205	Boards and Commissions	28.25
IL STATE POLICE	FINGERPRINTING- CHRIS WITTHOEFT (BURRITO PARADISE)	AP100322	4205	Boards and Commissions	28.25
IL STATE POLICE	FINGERPRINTING- DAVE WITTHOEFT (BURRITO PARADISE)	AP100322	4205	Boards and Commissions	28.25
				Total City Council	84.75

CITY OF DARIEN
Expenditure Journal
General Fund
Community Development
From 9/20/2022 Through 10/3/2022

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
ODELSON,STERK,MURPHY,FRAZIER &	LEGAL SERVICES - AUG 2022	AP100322	4219	Liability Insurance	1,430.00
				Total Community Development	1,430.00

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/20/2022 Through 10/3/2022

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
ADVANCE AUTO PARTS	ROTORS /BRAKES FOR #104	AP100322	4229	Maintenance - Vehicles	323.01
ADVANCE AUTO PARTS	ROTOR/BRAKES FOR 102	AP100322	4229	Maintenance - Vehicles	323.01
ADVANCE AUTO PARTS	LUBE	AP100322	4229	Maintenance - Vehicles	69.24
ADVANCE AUTO PARTS	AIR FILTER	AP100322	4229	Maintenance - Vehicles	18.38
ADVANCE AUTO PARTS	SPARK PLUG	AP100322	4229	Maintenance - Vehicles	12.56
ADVANCE AUTO PARTS	ROTOR /BRAKES	AP100322	4229	Maintenance - Vehicles	323.01
ADVANCE AUTO PARTS	BRAKE HONE	AP100322	4229	Maintenance - Vehicles	18.39
ADVANCE AUTO PARTS	ROTOR /BRAKES FOR #104	AP100322-2	4229	Maintenance - Vehicles	323.01
ADVANCE AUTO PARTS	ROTOR /BRAKES FOR #102	AP100322-2	4229	Maintenance - Vehicles	323.01
ADVANCE AUTO PARTS	LUBE	AP100322-2	4229	Maintenance - Vehicles	69.24
ADVANCE AUTO PARTS	AIR FILTERS	AP100322-2	4229	Maintenance - Vehicles	18.38
ADVANCE AUTO PARTS	SPARK PLUG	AP100322-2	4229	Maintenance - Vehicles	12.56
ADVANCE AUTO PARTS	BRAKE HONE	AP100322-2	4229	Maintenance - Vehicles	18.39
ADVANCE AUTO PARTS	ROTOR/BRAKE PADS	AP100322-2	4229	Maintenance - Vehicles	323.01
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	(69.24)
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	(12.56)
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	(323.01)
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	(323.01)
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	(18.39)
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	(18.38)
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	(323.01)
AEP ENERGY	3017243669 2510 ABBEY DR LOT 278 DARIEN	AP100322	4271	Utilities (Elec,Gas,Wtr,Sewer)	126.68

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/20/2022 Through 10/3/2022

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
CLEAN SWEEP /LRS	STREET SWEEPING (9-14-22 and 9-15-22)	AP100322	4373	Street Sweeping	3,477.00
COM ED	COM ED0788310001 1041 S FRONTAGE RD	AP100322	4271	Utilities (Elec,Gas,Wtr,Sewer)	56.09
FOX VALLEY FIRE & SAFETY	FIRE SPRINKLER REPAIR- 1710 PLAINFIELD RD	AP100322	4223	Maintenance - Building	139.50
FOX VALLEY FIRE & SAFETY	FIRE SPRINKLER INSPECTION- 1710 PLAINFIELD RD	AP100322	4223	Maintenance - Building	1,604.00
FOX VALLEY FIRE & SAFETY	FIRE SPRINKLER INSPECTION- 1702 PLAINFIELD RD	AP100322	4223	Maintenance - Building	1,604.00
FOX VALLEY FIRE & SAFETY	FIRE SPRINKLER REPAIR- 1702 PLAINFIELD RD	AP100322	4223	Maintenance - Building	139.50
ILLINI POWER PRODUCTS	OVERCRANK ALARM	AP100322	4223	Maintenance - Building	481.89
IMPACT NETWORKING, LLC	HP COPIES-OVERAGE AT PUBLIC WORKS (8-18-22 thru 9-17-22)	AP100322	4225	Maintenance - Equipment	12.03
IMPACT NETWORKING, LLC	KYOCERA AGREEMENT (6-30-22 thru 7-30-22)	AP100322	4225	Maintenance - Equipment	51.00
IMPACT NETWORKING, LLC	HP AGREEMENT (9-30-22 thru 10-30-22)	AP100322	4225	Maintenance - Equipment	51.00
JASMINE SAENZ	SET UP /MIGRATE OLD LAPTOP TO NEW	AP100322	4219	Liability Insurance	55.93
JX TRUCK CENTER- BOLINGBROOK	SENSOR FOR #105	AP100322	4229	Maintenance - Vehicles	96.06
K-FIVE HODKINS LL	ROAD PATCH	AP100322	4257	Supplies - Other	478.86
K-FIVE HODKINS LL	ASPHALT PRODUCTS FOR PATCH	AP100322	4374	Drainage Projects	419.52
K-FIVE HODKINS LL	ASHPALT PRODUCTS FOR WILLOW LANE	AP100322	4374	Drainage Projects	86.25
K-FIVE HODKINS LL	ASPHALT PRODUCTS FOR WILLOW LANE	AP100322	4374	Drainage Projects	1,260.35

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/20/2022 Through 10/3/2022

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
K-FIVE HODKINS LL	ASPHALT PRODUCTS FOR WILLOW LANE	AP100322	4374	Drainage Projects	846.95
K-FIVE HODKINS LL	ASPHALT PRODUCTS FOR PATCH	AP100322	4374	Drainage Projects	1,197.15
KARA COMPANY, INC. McMASTER-CARR	48 INCH LATH BATHROOM HARDWARE FOR PD BATHROOM	AP100322 AP100322	4257 4223	Supplies - Other Maintenance - Building	318.43 48.20
NORWALK TANK	ADJ RINGS	AP100322	4257	Supplies - Other	400.00
OCCUPATIONAL HEALTH CENTERS	RANDOM DRUG SCREEN (2)	AP100322	4219	Liability Insurance	43.00
OCCUPATIONAL HEALTH CENTERS	RANDOM DRUG SCREEN (2)	AP100322	4219	Liability Insurance	65.00
ODP BUSINESS SOLUTIONS	OFFICE SUPPLIES FOR PW	AP100322	4253	Supplies - Office	17.70
ODP BUSINESS SOLUTIONS	OFFICE S UPPLIES FOR PW	AP100322	4253	Supplies - Office	352.96
PIONEER RESEARCH	WATER GROUT	AP100322	4257	Supplies - Other	798.33
POMP'S TIRE SERVICE, INC.	TIRE FOR #410	AP100322	4229	Maintenance - Vehicles	518.40
ROYAL OAK LANDSCAPING INC	PINE PARKWAY MOWING -JULY 2022	AP100322	4350	Forestry	162.00
SHREVE SERVICES INC	CONCRETE RESTORE	AP100322	4257	Supplies - Other	960.00
STATE CHEMICAL SOLUTIONS	MAINTENANCE SUPPLIES	AP100322	4223	Maintenance - Building	113.50
STATE CHEMICAL SOLUTIONS	MAINTENANCE SUPPLIES	AP100322	4223	Maintenance - Building	114.41
STEVE PIPER & SONS, INC.	TUB GRINDING 9-14-22	AP100322	4243	Rent - Equipment	1,712.00
TAMELING INDUSTRIES	PROPANE	AP100322	4257	Supplies - Other	33.00
TRAFFIC CONTROL AND PROTECTION	SOIL ANCHOR	AP100322	4257	Supplies - Other	638.00
TRAFFIC CONTROL AND PROTECTION	STREET SIGN	AP100322	4257	Supplies - Other	137.15
UNIQUE PRODUCTS & SERVICE CORP	JANITORIAL SUPPLIES FOR POLICE DEPT	AP100322	4223	Maintenance - Building	230.69
VULCAN CONSTRUCTION MATERIALS	STONE FOR WILLOW LN	AP100322	4374	Drainage Projects	464.21
VULCAN CONSTRUCTION MATERIALS	STONE FOR WILLOW LANE	AP100322	4374	Drainage Projects	1,535.79

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/20/2022 Through 10/3/2022

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
				Total Public Works, Streets	21,934.13

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/20/2022 Through 10/3/2022

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
ADVANCE AUTO PARTS	HALOGEN HEADLIGHT FOR PD	AP100322	4229	Maintenance - Vehicles	48.95
ADVANCE AUTO PARTS	ALTERNATOR- D26	AP100322	4229	Maintenance - Vehicles	225.15
ADVANCE AUTO PARTS	ANT FOR D8	AP100322	4229	Maintenance - Vehicles	72.16
ADVANCE AUTO PARTS	PARTS FOR STOCK	AP100322	4229	Maintenance - Vehicles	345.48
ADVANCE AUTO PARTS	CALIPER FOR D9	AP100322	4229	Maintenance - Vehicles	215.88
ADVANCE AUTO PARTS	ANIT-FREEZE	AP100322	4229	Maintenance - Vehicles	39.88
ADVANCE AUTO PARTS	CREDIT ON INVOICE 888810	AP100322	4229	Maintenance - Vehicles	(95.00)
ADVANCE AUTO PARTS	CREDIT ON INVOICE 888944	AP100322	4229	Maintenance - Vehicles	(20.00)
ADVANCE AUTO PARTS	RETURN- CREDIT ON INVOICE 894098	AP100322	4229	Maintenance - Vehicles	(345.48)
ADVANCE AUTO PARTS	ENGINE MOUNT FOR D36	AP100322	4229	Maintenance - Vehicles	68.79
ADVANCE AUTO PARTS	ANTI-FREEZE	AP100322-2	4229	Maintenance - Vehicles	39.88
ADVANCE AUTO PARTS	CREDIT ON ACCT	AP100322-2	4229	Maintenance - Vehicles	(103.77)
ADVANCE AUTO PARTS	CREDIT FOR INVOICE 888810	AP100322-2	4229	Maintenance - Vehicles	(95.00)
ADVANCE AUTO PARTS	CREDIT ON INVOICE 888944	AP100322-2	4229	Maintenance - Vehicles	(20.00)
ADVANCE AUTO PARTS	RETURN ON INVOICE 894098	AP100322-2	4229	Maintenance - Vehicles	(345.48)
ADVANCE AUTO PARTS	HEADLIGHT FOR PD STOCK	AP100322-2	4229	Maintenance - Vehicles	48.95
ADVANCE AUTO PARTS	ALTERNATOR FOR D06-12	AP100322-2	4229	Maintenance - Vehicles	225.15
ADVANCE AUTO PARTS	ENGINE MOUNT FOR D36	AP100322-2	4229	Maintenance - Vehicles	68.79
ADVANCE AUTO PARTS	FRAM ANT FOR D8	AP100322-2	4229	Maintenance - Vehicles	72.16
ADVANCE AUTO PARTS	BATTERIES FOR STOCK	AP100322-2	4229	Maintenance - Vehicles	345.48
ADVANCE AUTO PARTS	CALIPER FOR D9	AP100322-2	4229	Maintenance - Vehicles	215.88
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	(215.88)

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/20/2022 Through 10/3/2022

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	(225.15)
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	(68.79)
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	20.00
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	95.00
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	(39.88)
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	345.48
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	(345.48)
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	(48.95)
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	(72.16)
I.R.M.A.	JULY DEDUCTIBLE	AP100322	4219	Liability Insurance	2,025.84
IL LAW ENFORCEMENT ADMIN PROF	2022 ILEAP LUNCHEON /BOSES DAY	AP100322	4265	Travel/Meetings	60.00
POMP'S TIRE SERVICE, INC.	TIRES FOR PD	AP100322	4229	Maintenance - Vehicles	2,474.56
ROSE GONZALEZ	MILEAGE REIMBURSEMENT FOR ILEAP CONFERENCE	AP100322	4265	Travel/Meetings	73.50
				Total Police Department	5,085.94
				Total General Fund	44,360.88

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/20/2022 Through 10/3/2022

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
ADVANCE AUTO PARTS	SERP BELT	AP100322	4229	Maintenance - Vehicles	22.44
ADVANCE AUTO PARTS	SERP BELT FOR #404	AP100322-2	4229	Maintenance - Vehicles	22.44
ADVANCE AUTO PARTS	CREDIT FOR VOIDED CK 060187	APCREDIT100...	4229	Maintenance - Vehicles	(22.44)
COM ED	COM ED 3118112014 2103 75TH ST PUMP	AP100322	4271	Utilities (Elec,Gas,Wtr,Sewer)	114.38
CONSTELLATION NEW ENERGY, INC.	9S720 LEMONT RD	AP100322	4271	Utilities (Elec,Gas,Wtr,Sewer)	57.17
CONSTELLATION NEW ENERGY, INC.	0 LAKEVIEW & OAKLEY	AP100322	4271	Utilities (Elec,Gas,Wtr,Sewer)	22.61
CONSTELLATION NEW ENERGY, INC.	18W736 MANNING	AP100322	4271	Utilities (Elec,Gas,Wtr,Sewer)	40.43
CONSTELLATION NEW ENERGY, INC.	67TH RIDGE	AP100322	4271	Utilities (Elec,Gas,Wtr,Sewer)	27.97
DUPAGE COUNTY PUBLIC WORKS	VACUUM WASTE DISPOSAL	AP100322	4231	Maintenance - Water System	720.00
EJ EQUIPMENT, INC.	VACTOR TRUCK RENTAL	AP100322	4231	Maintenance - Water System	12,000.00
HACH COMPANY	CHLORINE REGEANT	AP100322	4241	Quality Control	1,013.48
JASMINE SAENZ	SET UP /MIGRATE OLD LAPTOP TO NEW	AP100322	4219	Liability Insurance	55.94
JSN CONTRACTORS SUPPLY	MARKING PAINT	AP100322	4231	Maintenance - Water System	526.68
JSN CONTRACTORS SUPPLY	MARKING PAINT	AP100322	4231	Maintenance - Water System	239.40
NICOR GAS	NICOR 21710264942 1220 PLAINFIELD RD	AP100322	4271	Utilities (Elec,Gas,Wtr,Sewer)	52.43
NICOR GAS	NICOR 05002110004 1930 MANNING RD	AP100322	4271	Utilities (Elec,Gas,Wtr,Sewer)	84.37
OCCUPATIONAL HEALTH CENTERS	RANDOM DRUG SCREEN	AP100322	4219	Liability Insurance	108.00
RED WING SHOES	CABLE- BOOTS	AP100322	4219	Liability Insurance	144.49
STATE CHEMICAL SOLUTIONS	MAINTENANCE SUPPLIES	AP100322	4223	Maintenance - Building	114.41
SUBURBAN DOOR CHECK & LOCK SVC	KEYS FOR PLANT 2	AP100322	4223	Maintenance - Building	50.00
SUBURBAN LABORATORIES	WATER SAMPLES	AP100322	4241	Quality Control	750.90
SUBURBAN LABORATORIES	WATER SAMPLES	AP100322	4241	Quality Control	267.90
SUBURBAN LABORATORIES	WATER SAMPLES	AP100322	4241	Quality Control	267.90
UNDERGROUND PIPE & VALVE CO.	FIRE HYDRANT PARTS	AP100322	4231	Maintenance - Water System	970.00
VULCAN CONSTRUCTION MATERIALS	STONE FOR WILLOW LANE	AP100322	4231	Maintenance - Water System	1,245.76

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/20/2022 Through 10/3/2022

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
				Total Public Works, Water	18,896.66
				Total Water Fund	18,896.66

CITY OF DARIEN
Expenditure Journal
Motor Fuel Tax
MFT Expenses
From 9/20/2022 Through 10/3/2022

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
AEP ENERGY	3017243658 S FRONTAGE 0 E CASS ST DARIEN	AP100322	4840	Street Lights	24.70
AEP ENERGY	3017243636 1702 PLAINFIELD RD	AP100322	4840	Street Lights	10.03
AEP ENERGY	3017243670 SW CORNER 75TH ST PLAINFIELD RD DARIEN	AP100322	4840	Street Lights	202.42
VULCAN CONSTRUCTION MATERIALS	STONE 8-23-22	AP100322	4245	Road Material	<u>2,755.79</u>
				Total MFT Expenses	<u>2,992.94</u>
				Total Motor Fuel Tax	2,992.94

CITY OF DARIEN
Expenditure Journal
Water Depreciation Fund
Depreciation Expenses
From 9/20/2022 Through 10/3/2022

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
CORE & MAIN	612 WATER METER	AP100322	4390	Capital Improv-Infrastructure	56,181.60
CORE & MAIN	INFRAMAP SOFTWARE	AP100322	4390	Capital Improv-Infrastructure	7,375.00
CORE & MAIN	METER REPLACEMENT PROGRAM	AP100322	4390	Capital Improv-Infrastructure	185,895.00
CORE & MAIN	METER REPLACEMENT PROGRAM	AP100322-2	4390	Capital Improv-Infrastructure	185,895.00
CORE & MAIN	INFRAMAP SOFTWARE	AP100322-2	4390	Capital Improv-Infrastructure	7,375.00
CORE & MAIN	WATER METERS (612)	AP100322-2	4390	Capital Improv-Infrastructure	52,020.00
CORE & MAIN	CREDIT FOR VOIDED CK 060211	APCREDIT100...	4390	Capital Improv-Infrastructure	(7,375.00)
CORE & MAIN	CREDIT FOR VOIDED CK 060211	APCREDIT100...	4390	Capital Improv-Infrastructure	(185,895.00)
CORE & MAIN	CREDIT FOR VOIDED CK 060211	APCREDIT100...	4390	Capital Improv-Infrastructure	(56,181.60)
				Total Depreciation Expenses	245,290.00
				Total Water Depreciation Fund	245,290.00

CITY OF DARIEN
Expenditure Journal
FESA - Justice - 1
Drug Forfeiture Expenditures
From 9/20/2022 Through 10/3/2022

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
RELIABLE FIRE & SECURITY	UPGRADE OF BRIVO CONTROL PANEL FOR SWIPE KEY	AP100322	4213	Dues and Subscriptions	3,704.00
				Total Drug Forfeiture Expenditures	3,704.00
				Total FESA - Justice - 1	3,704.00

CITY OF DARIEN
Expenditure Journal
Capital Improvement Fund
Capital Fund Expenditures
From 9/20/2022 Through 10/3/2022

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
CHICAGOLAND PAVING	DITCH PROJECT: ELEANOR PLACE APRONS /PATCH	AP100322	4376	Ditch Projects	16,582.13
CHICAGOLAND PAVING	DITCH PROJECT: HIGH RD APRONS /PATCH	AP100322	4376	Ditch Projects	5,010.00
KLOA, INC.	TRAFFIC SIGNAL DESIGN- 67TH ST /CLARENDON HILLS RD	AP100322	4390	Capital Improv-Infrastructure	11,935.25
ORANGE CRUSH LLC	RESURFACE /PATCHING FOR 2022 ROAD PROGRAM -DARIEN	AP100322	4855	Street Reconstruction/Rehab	380,367.05
ORANGE CRUSH LLC	RESURFACE /PATCHING FOR 2022 ROAD PROGRAM -DARIEN	AP100322	4855	Street Reconstruction/Rehab	84,924.59
ROAD SAFE	DITCH PROJECT: HIGH RD	AP100322	4376	Ditch Projects	2,250.00
SHREVE SERVICES INC	DITCH PROJECT: ELEANOR PLACE (9-6-22 thru 9-9-22)	AP100322	4376	Ditch Projects	7,920.00
				Total Capital Fund Expenditures	508,989.02
				Total Capital Improvement Fund	508,989.02
Report Total					824,233.50

PETITIONER DOCUMENTS (ATTACHED TO MEMO)

- 1) [APPLICATION](#)
- 2) [JUSTIFICATION NARRATIVE](#)
- 3) [SITE PLAN & FLOOR PLAN](#)
- 4) [SUPPLEMENTAL USE STATEMENT](#)
- 5) [SIGN PROGRAM](#)
- 6) [ZONING COMPLIANCE TABLE](#)
- 7) [TRAFFIC & PARKING STUDY](#)

CITY STAFF DOCUMENTS (ATTACHED TO MEMO)

- 8) [LOCATION MAP & AERIAL IMAGE](#)
- 9) [SITE PHOTOS](#)
- 10) [EMAIL \(TRAFFIC & PARKING STUDY APPROVAL\)](#)

PLANNING OVERVIEW/DISCUSSION

The subject property is located off 75TH Street and Plainfield Road. It is just shy of a half-acre in size and is zoned Community Shopping Center Business District (B-2). The property's existing structure (bank) and site layout were approved in 1984 and constructed per City Ordinance (O-15-84). The site remains in essentially the same condition today, subject to a few DuDOT and County Stormwater projects that have occurred.

At this time, the petitioner has proposed a conversion of the existing drive-through (2 lanes) to one that offers a drive-through lane for an automated teller machine and a drive-through lane for an establishment whose primary use is the sale of tobacco and related products as well as food items (Tobacco Shop/Food Store). While the primary use is permitted within the B-2 District, the Special Use is required for the drive-through conversion due to the *change in use* and re-implementation of a service window.

The project involves minimal site work. There will be no change to the building footprint, parking lot, or ingress/egress drives. The required amount of parking spaces exist to serve the proposed use at a ratio of *4 spaces/1,000 square feet gross floor area*. Note that the petitioner has included a traffic and parking study that is included as an attachment to this memo.

As noted above, in 1984 the City Council adopted Ordinance (O-15-84) granting certain variations for the subject property. The ordinance approved the bank facility in connection with an approved site plan and variations. The property was developed in conformance with the 1984 ordinance and remains in essentially the same condition since construction. Given these approvals and a development which has been in place for almost 40 years, there is no basis for requiring the current applicant/developer to obtain what are commonly referred to as "existing condition variations" as part of its application.

Site Plan Review & Findings of Fact

City staff has reviewed the petitioner submitted documents and staff does not have any review comments. The project meets applicable zoning standards and the petitioner will be required to submit a building permit if the case is approved, with architect stamped and signed plans for the remodel.

Additionally, the petitioner submitted *Findings of Fact* that would support the application request. Those findings are attached to this memo under the Justification Narrative. Included below is the criteria for approving a special use.

Special Use Criteria:

No special use shall be recommended to the City Council by the Plan Commission, nor approved by the City Council, unless findings of fact have been made on those of the following factors which relate to the special use being sought:

- 1. That the special use is deemed necessary for the public convenience at the location specified.*
 - 2. That the establishment, maintenance, or operation of the special use will not be detrimental to, or endanger the public health, safety, or general welfare.*
 - 3. That the special use will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor substantially diminish and impair property values within the neighborhood.*
 - 4. That the establishment of the special use will not impede the normal and orderly development and improvement of the surrounding property for uses permitted in the district.*
 - 5. That the exterior architectural design, landscape treatment, and functional plan of any proposed structure will not be at variation with either the exterior architectural design, landscape treatment, and functional plan of the structures already constructed or in the course of construction in the immediate neighborhood or the character of the applicable district, as to cause a substantial depreciation in the property values within the neighborhood.*
 - 6. That adequate utilities, access roads, drainage, and/or necessary facilities have been or are being provided.*
 - 7. That adequate measures have been or will be taken to provide ingress and egress so designed as to minimize traffic congestion in the public streets.*
 - 8. That the special use shall, in all other respects, conform to the applicable regulations of the district in which it is located, except as such regulations may, in each instance, be modified by the City Council pursuant to the recommendations of the Plan Commission and Planning and Development Committee.*
-

PZC MEETING – 09/21/2022

The Planning and Zoning Commission reviewed this petition at its September 21, 2022 meeting. The petitioner and petitioner's representative were present and provided a presentation on the proposal after staff's introduction of the case. One member of the public was present and provided comment.

Most of the meeting discussion focused on the operation and functionality of the drive-through, in addition to signage and how the proposed business and its hours of operation may affect the surrounding area. Through meeting dialogue, conditions of approval were generated by the Commission to address these items.

Based on testimony and discussion at the meeting, the Planning and Zoning Commission determined the case meets the Special Use criteria and made a motion to forward the case with a favorable recommendation to the Municipal Services Committee. The motion passed by a vote of 7-0 vote, subject to the following conditions:

- 1. The business must cease operations and shut signage off no later than 11:00PM.**
- 2. Signage shall comply with the City's Sign Code. There shall be no flashing, blinking, digital, or electronic messaging window, wall, freestanding or other signs on site. Internally or externally illuminated window signs, LED displays, and other forms of temporary signage that could distract drivers such as inflatables, flags, or costumed attention contractors are prohibited.**
- 3. If/when the demand arises for an exterior waste disposal container, applicant or future owner shall implement and construct an enclosure with landscaping, all in accordance with the submitted site plan and in compliance with the City's Zoning Ordinance. The City can demand the enclosure at any time. Applicant may install the enclosure if required by reason of its operations or rule of the hauler.**
- 4. The City's traffic consultant (KLOA, Inc.) provides written acceptance/approval of the traffic study submitted by the applicant.**

NOTE: An additional condition pertaining to Point of Sale (POS) was considered but not formally recommended. Per testimony, there will be two (2) points of sale, one interior and one at the drive-through service window. Sales transactions cannot be made without prior age verification at each POS. Age verification is completed through a digital application that does not allow a transaction to continue without scanning a valid ID into the system for any tobacco sale.

MSC MEETING – 09/26/2022

The Municipal Services Committee reviewed this petition at its September 26, 2022 meeting. The petitioner and petitioner's representative were present and provided a presentation on the proposal after staff's introduction of the case. No members of the public were present.

The Committee focused primarily on the conditions of approval that were recommended by the Planning and Zoning Commission. Through meeting discussion the hours of operation condition was amended to be more precise, and the traffic study condition was removed since the City's traffic consultant provided written approval.

The Municipal Services Committee determined the case meets the Special Use criteria and made a motion to forward the case with a favorable recommendation to the City Council. The motion passed by a vote of 3-0 vote, subject to the following conditions:

1. Hours of operation are limited to 7:00AM – 12:00AM. No business shall be conducted on site during closed/off hours, meaning the business, both drive-through lanes, and signage shall be shut down during closed/off hours.
2. Signage shall comply with the City’s Sign Code. There shall be no flashing, blinking, digital, or electronic messaging window, wall, freestanding or other signs on site. Internally or externally illuminated window signs, LED displays, and other forms of temporary signage that could distract drivers such as inflatables, flags, or costumed attention contractors are prohibited.
3. If/when the demand arises for an exterior waste disposal container, applicant or future owner shall implement and construct an enclosure with landscaping, all in accordance with the submitted site plan and in compliance with the City’s Zoning Ordinance. The City can demand the enclosure at any time. Applicant may install the enclosure if required by reason of its operations or rule of the hauler.

ALTERNATE CONSIDERATION

As recommended/directed by the City Council.

DECISION MODE

This item will be placed on the October 3, 2022 City Council agenda for formal consideration.

MEMO



ZONING APPLICATION

CITY OF DARIEN

1702 Plainfield Road, Darien, IL 60561

www.darienil.us 630-852-5000

CONTACT INFORMATION

TABRIZ KHANLODHI

Applicant's Name

624 Robinwood Ct., Wheaton, IL 60148

Address, City, State, Zip Code

(630) 317-4786 tabrizkl@gmail.com

Telephone

Mark W. Daniel, DANIEL LAW OFFICE, P.C.
17W733 Butterfield Road, Suite F

Email

Oakbrook Terrace, Illinois 60181
(630) 833-3311; mark@thedaniellawoffice.com

Old Second National Bank (via acquisition of West Suburban Bank of Darien)

Owner's Name

333 W. Wacker Drive, Suite 1010 Chicago, IL 60606

Address, City, State, Zip Code

Contact: Daniel Siadak

Telephone

dsiadak@oldsecond.com

Email Robbins DiMonte, Ltd.

180 N. LaSalle St., Ste 3300 Chicago, Illinois 60601

Attention: Todd Bickel

E-mail: tbickel@robbinsdimonte.com

09-27-300-011

PROPERTY INFORMATION

1005 75TH STREET, DARIEN, IL 60561

Property address

B-2 COMMUNITY SHOPPING CENTER BUS. DIST.

Zoning District

PIN Number(s)

VACANT, FMR. BANK WITH D.T. ATMs

Current Land Use(s)

(Attach additional information per the Submittal Checklist.)

REQUEST

Brief description of the zoning approval requested. (Contact the City Planner for guidance.)

PLEASE SEE ENCLOSED NARRATIVE, TABLES OF COMPLIANCE, PROPOSED LEGAL NOTICE

AND OTHER APPLICATION MATERIALS

As Notary Public, in and for DuPage County in Illinois, I do hereby certify that TABRIZ KHANLODHI is personally known by me to be the same person whose name is subscribed above and has appeared before me this day in person and acknowledged that they have signed this document as their own free and voluntary act, for the purposes therein set forth.

Given under my hand and seal, this 25th day of JULY 2022.

Notary Public

For office use only	
Date Received:	07/25/2022
Case Number:	PZC2022-05
Fee Paid:	\$585.00
Hearing Date:	09/21/2022

SUZANNE COLLINS-SCHRODE
Official Seal
Notary Public - State of Illinois
My Commission Expires Dec 18, 2024

PROJECT NARRATIVE

1005 75TH STREET, DARIEN ILLINOIS (PIN 09-27-300-011)
KHANLODHI AND ENTITY SUCCESSOR (TBD)
RE-USE OF WEST SUBURBAN BANK BUILDING
APPLICATION FOR B-2 SPECIAL USES AND VARIATIONS

Applicant respectfully refers the City to the Sign Narrative for background and discussion of the application of code and relief necessary related to signs.

THE PROJECT

The “Applicant” Tabriz Khanlodhi (applying with authorization and representations provided by Old Second National Bank following merger with West Suburban Bank) is the contract purchaser of property commonly known as 1005 75th Street, Darien, DuPage County, Illinois (PIN 09-27-300-011)(referred to as the “Subject Property”). Applicant proposes the conversion of the existing financial and banking parcel with two drive through ATM units to a retail operation with a single drive through and a second drive through for a tenant ATM operator. Ultimately, Applicant will establish a corporation or limited liability company to take ownership of the Subject Property and an entity controlled by him (either the owner or an affiliated entity) will operate the retail store. In his effort to acquire and occupy the Subject Property, Applicant requires special use authorization for a drive through, a series of variations and a few authorizations in advance of closing and eventual permitting. These are summarized below, but there is no special use or variation proposed for a new physical condition at the Subject Property.

The project involves minimal site work and a small amount of interior remodeling to allow a retail floor area, display cabinets and a drive through window for a business that falls into the category of a tobacco mini mart and will offer a substantial boost to local revenues. Applicant will re-open the drive through window closed by West Suburban Bank to allow a personal drive through operation in the north lane. While both ATMs may be removed, Applicant intends to allow the use of the south drive through for a tenant ATM operator as a matter of local convenience. In the absence of an ATM operator, the lane will serve as a bypass lane even though one is not necessary.

Applicant will maintain existing sign locations and replace signs with new panels for ground signs and new signs of only a slightly larger overall area for the wall signs. Applicant intends to stripe and mark the parking lot as required to maintain 9’ x 18’ parking spaces, provide directional information and divide the drive through lanes. Directional signs will be maintained and supplemented.

Since no waste enclosure or dumpster historically served the bank, Applicant proposes a compliant six-foot tall board on board or other solid fence waste enclosure in the southwesternmost two (or three if needed) parking spaces which are not necessary to any retail use at the Subject Property. Applicant will screen the north, south and west sides of the enclosure from existing pervious areas south and west of the enclosure and provide a new curb with a five-foot landscape strip on the north side of the enclosure. The enclosure is technically in the front

yard (there is no rear yard), but similar enclosures are functional and have proven safe near driveways at far busier commercial locations.

Applicant's zoning relief amounts to the following:

1. A special use permit to authorize the operation of two lanes of drive through activity, each with four reservoir spaces, for the retail window and for the automated teller machine (Sections 5A-8-3-4, 5A-8-2-4)(existing condition);
2. Variations from the front yard and front yard setback to pavement to allow front yards of 20.96 feet (north) and 20 feet (south) and front yard setbacks to pavement of 21 feet (north) and 20 feet (south) (Sections 5A-8-3-8(A)(1)(a), 5A-8-3-8(A)(1)(a))(existing condition);
3. Variation from the interior yard setback to pavement to allow interior yards to pavement of 1.5 feet to 19 feet (east) and 2.5 feet (west), provided that the new waste enclosure shall meet requirements (Section 5A-8-3-8(B)(1)(b))(existing condition);
4. Variation from the prohibition of stone in landscaped areas to allow stone where it currently exists (Section 5A-10-3)(existing condition);
5. Variation from Sections 5A-10-5(A) and 5A-10-5(B) which requires various plantings on a points system in the yards in order to allow the existing landscaping to continue under the condition that Applicant shall inventory the plantings on site at the time of permit and, if landscaping is removed by Applicant or dies, Applicant shall enhance or replace the removed or dead landscaping in kind or in conjunction with a plan approved by the Director of Community Development (existing condition);
6. Variation from Section 5A-10-6(A) which requires trees and shrubs adjacent to parking in order to allow the existing landscaping to continue under the condition that Applicant shall inventory the plantings on site at the time of permit and, if landscaping is removed by Applicant or dies, Applicant shall enhance or replace the removed or dead landscaping in kind or in conjunction with a plan approved by the Director of Community Development (existing condition);
7. Variation from Section 5A-10-6(B) which requires various plantings on a points system in the areas near drives in the front and side yards in order to allow the existing landscaping to continue under the condition that Applicant shall inventory the plantings on site at the time of permit and, if landscaping is removed by Applicant or dies, Applicant shall enhance or replace the removed or dead landscaping in kind or in conjunction with a plan approved by the Director of Community Development (existing condition);
8. Variation from Section 5A-10-6(B) which requires various plantings to screen mechanical equipment in order to allow the existing landscaping to continue near the automated teller machine in the south drive through under the condition that

- Applicant shall inventory the plantings on site at the time of permit and, if landscaping is removed by Applicant or dies, Applicant shall enhance or replace the removed or dead landscaping in kind or in conjunction with a plan approved by the Director of Community Development (existing condition);
9. Variation from Section 5A-10-6(C)(1) which requires trees and shrubs in area at the ends of rows of parking in order to allow the existing landscaping to continue under the condition that Applicant shall inventory the plantings on site at the time of permit and, if landscaping is removed by Applicant or dies, Applicant shall enhance or replace the removed or dead landscaping in kind or in conjunction with a plan approved by the Director of Community Development (existing condition);
 10. Variation from Section 5A-10-6(C)(2) which requires a planted physical nine-foot wide delineation of circulation areas to waive the requirement and to allow the existing delineation to remain (existing condition);
 11. Variation from Section 5A-10-9 to waive the requirement of replanting in favor of the terms of items 5-10 above (existing condition);
 12. Variation from Section 5A-10-10(A) to waive the requirement of a full site landscape plan to allow submission of a planting plan with permit drawings to screen the north, south and west sides of the waste enclosure from the existing landscape areas on the west and south and from a new landscape area on the north as shown in the plans (partial new condition);
 13. Variation from Section 5A-11-3(B)(1)(a) to allow four driveways (existing condition);
 14. Variation from Section 5A-11-3(B)(1)(b) to allow the northeast driveway at a width not to exceed 19 feet (existing condition);
 15. Variation from Section 5A-11-3(B)(1)(c) to allow the southeast driveway at a distance from the lot line of 1.5 feet (existing condition);
 16. Variation from Section 5A-11-3(B)(1)(d) to allow the southwest driveway at a distance of 35' from the existing driveway west of the Subject Property (existing condition);
 17. Variation from Section 5A-11-3(B)(1)(h) in order to allow the continuation of all existing curblines, with the east driveways having an angle that may exceed 60 degrees;
 18. Variation from Title 5A, Chapter 11 in order to set the required number of drive through reservoir spaces at four (4) (existing condition);

19. Variation from Title 4, Chapter 3, Section 4-3-7(E) pertaining to setback of signs from driveways in order to allow the north ground sign not closer than 7 feet to the driveway and the south ground sign not closer than 4 feet to the driveways (existing condition);
20. Variation from Title 4, Chapter 3, Section 4-3-7(E) pertaining to the orientation of wall signs facing residential districts in order to allow continuation of the wall sign locations (existing condition);
21. Variation from Title 4, Chapter 3, Section 4-3-7(G) pertaining to ground sign landscaping in order to waive the requirement of ground sign plantings or, alternatively, permit the director to determine the necessity of a planting plan around ground signs such that will not obstruct the address portion of the signs (existing condition); and
22. Such other Council, Commission or Director authorizations, including conditional uses and variations, as necessary to allow preservation of site conditions and allow re-use of the Subject Property for a retail establishment with two drive throughs, one of which is reserved for as tenant ATM operator.

THE SUBJECT PROPERTY

In 1956, the Subject Property was larger than 38,000 square feet and hosted a religious institution. In 1978, the land was vacant and unimproved. In 1987, the Subject Property contained its existing west parking field and a small principal building roughly where the today's building entrance is located. In 1990, West Suburban Bank constructed a bank with drive through teller lanes. Later, West Suburban Bank converted the drive through lanes to ATM lanes only. In 2018 and 2019, West Suburban Bank added the east egress drive onto Plainfield Road in coordination with a County stormwater project. Old Second National Bank merged with West Suburban Bank and the branch at the Subject Property closed.

The Subject Property plays a role in regional storm water planning to the extent that its north, east and south property lines and yards are significantly impacted. Since the 1950's, the area has seen massive population and commercial growth that necessitated multiple significant highway modifications to Plainfield Road and to 75th Street. In the meantime, Cass Avenue and Route 83 changed significantly amid an environment where there was a meaningful commercial corridor along 75th Street. The expansion of 75 the Street had the most significant impact with County stormwater installations explaining the County's ownership of the land east of the Subject Property as well as the underground installations north of the building and along the east lot line. Another connected drainage facility dominates the south side of the Subject Property.

The Subject Property comprises a half-acre tract with deep driveways on the north at 75th Street and its angular south lot line on the north side of Plainfield Road. Access has long been planned at multiple locations, with the most recent southeast driveway addition in 2018-19. The east driveways are right-out only and the west driveways are full access along Plainfield and restricted access (eastbound only) along 75th Street.

The existing improvements and plantings substantially reflect plantings in 1990 with the exception of shade trees that grew into the building on its north wall and its northeast corner. Over time, shrubs and other low plantings have been replaced or modified. Some stone exists in areas that would otherwise be landscaped, but this is often due to the stormwater planning for the building, the block or the region. Changes since 1990 have usually been the result of County interests in the drainage and transportation network.

Signage on the Subject Property relies on three business building frontages (north, east and south). The present signage is within the allowable envelope for signage and the nominal increases in wall sign area due to the shape of the proposed signs remains within the envelope. Prior to application, some concern was expressed about Applicant's service mark. Applicant changed course somewhat and adopted a new name for the location, and it just designated a logo to replace the West Suburban Bank "W/S" logo above the entrance. This 5-foot diameter, 20 square foot sign will be reserved for the eventual logo so that the main entrance has an identifiable marker. Applicant provides sign plans showing the logo without its green background to approximately depict the appearance of the signs. It also provides photos of its unincorporated Lombard location.

The drive through facility allows for four vehicles stacked from the service/island area to the end of the curb radii for the drive through stacking. This is the required stacking for banks and more stacking than required for the proposed uses as a retail window and as an ATM lane. In order to more clearly mark traffic lanes and controls, Applicant will add directional arrows, a lane division in the stacking area and signage (some of which must have existed earlier but is no longer present). It will preserve all curblines and parking and drive areas except the southwesternmost two (or three) parking spaces which will host the screened waste enclosure.

ABOUT THE AREA

The Subject Property carries a B-2 classification. It lies in a commercial area generally surrounded by R-2 and R-3 development. Across the intersection of 75th Street and Plainfield Road from the Subject Property is a small B-1 district. In light of the shape of parcels and the blend of planning and demand for goods and services, there is a mix of R-1, R-3, B-1, B-2 and O districts in the area, with some of the residential development and most of the non-residential development requiring special use or variation treatment.

Applicant will not restate information from the traffic memo and report in this narrative, but respectfully refers the City to that submittal.

Land north of the Subject Property comprises a large residential area with the southern boundary comprised of rear lot lines for homes in the subdivision. East of the Subject Property lie various restaurant, spa, office and service uses. South of the Subject Property is a varied collection of attached and detached single family housing which similarly is oriented with rear or corner side yards along Plainfield Road. The area west of the Subject Property houses an automotive use, restaurant and car wash.

The Subject Property was once in the Plainfield-Cass Avenue Business Redevelopment District approved under Ordinance No. O-01-03 on January 6, 2003. However, the City appears to have removed the property from the District to focus more on downtown areas abutting Cass Avenue. The Subject Property will still generate significant local revenues without usurping any of the opportunities the City may continue to pursue along Cass Avenue. Sales will generate revenues from the standard 6.25% state tax (Darien's share is 16%), the 1% Darien home rule sales tax, the 0.75% RTA tax and Illinois' cigarette and tobacco products taxes.

APPLICANT'S INTENDED BUSINESS

A company owned and controlled by Applicant will operate on the Subject Property and be responsible for licensing, permitting, inspections and regulatory compliance under the Dr. Smoke trade name. Dr. Smoke is one of the largest vape and smoking retailers in the United States. It carries all cigarettes and tobacco, glass and pipes, CBD, kratom, cigars, hookahs, and vaping supplies. Product inventory includes cigarettes, cigars and other tobacco, liquids and juices, vape mods, electronic cigarettes, vaporizers, pod systems, atomizers, batteries, tanks, power sources and other products. Dr. Smoke sells mainstream brands such as Marlboro, Newport, RJR, Phillip Morris, Smok, Vapresso, Geekvape, Voopoo, Juul, Aspire, UWell, Posh, Sourin, Horizon Tech, Naked, Twist, Vapetasia, Juicehead, Airfactory, Pachamama, The Mamasan, Glas, Basix, Charlies Chalk Dust, Coastal Clouds, Transistor as well as other brands available in Illinois but imported. Additionally, Dr. Smoke carries snack food and beverages.

This Dr. Smoke location will typically have 1-2 employees on site with the most active employee being the cashier. A manager will also be available. Hours of operation vary depending on the neighborhood. The Villa Park location is open from 7:30 AM until 12:00 AM and the unincorporated Lombard location is open from 10:00 AM until 11:00 PM. Applicant intends to open at 10:00 AM and close at 8:00 PM for the first few months of operations. Determinations to open earlier or close later would be made periodically, but, in light of its surroundings, the likely outside hours for this location will likely be 8:00 AM and 11:00 PM.

Since the tobacco and other products are regulated, most items available for sale are available only from counter sales or the drive through. The consumers patronizing Dr. Smoke are persons over 21 who regularly purchase snacks and drinks, and cigarettes and cigars. A large majority of customers are over 50 years old.

SPECIAL USE REQUEST

The importance of the drive through special use request is borne out in the difference in sales between Applicant's affiliated Villa Park and unincorporated Lombard stores where the Villa Park store with a drive through on St. Charles Road generated roughly \$400,000.00 in sales tax revenues in 2021 compared to the store on Roosevelt Road which has nearly double the volume of traffic but generated less than one-third of the taxes. The tobacco mini mart business model is uniquely adaptable to drive through operations because most purchases involve distinct items known to the consumer, such as a brand or a refill. When customers desire browsing, they will use the retail display areas on the interior, but vast majority of transactions are for particular items that lead to window and in-store transactions that are roughly the same duration as a teller

window bank transaction and, often, slightly shorter than an ATM transaction. Orders for pickup in the drive through can be placed at the window, by telephone, through a smartphone application or on the Internet.

Customers will approach the drive through window from the main north-south driveway after encountering a marked and striped pair of drive through lanes. If they have not already done so, they will place an order at a menu board. The cashier will then fulfill the order. Typical transaction times should be three minutes or less, as determined in the Lombard Location Traffic Impact Study (2021) by Lynn Means, Consulting Engineers BLA Inc. The driver will then have the opportunity to exit the property into traffic on eastbound 75th Street or westbound Plainfield Road using right-out only exit drives (the Plainfield Road drive was constructed in 2018-19).

Preservation of an ATM location in the south or outside drive through lane clearly allows pursuit of a tenant ATM operator for the public convenience. The allowance of this tenant operation would benefit the public by allowing the convenience of drive through ATM banking that has prevailed on the Subject Property since 1990. Sufficient design and site installations relating to security, signage and wiring allow a high confidence level that one of the two drive through lanes can host the ATM. Existing improvements allow for lighting, security cameras and screening of the ATM unit from Plainfield Road and 75th Street.

Each drive through lane offers four (4) reservoir spaces. There is no category for a retail drive through, but Applicant provides a traffic memorandum and study that indicates that four stacking spaces are sufficient for the retail drive through. Four reservoir spaces for the ATM meet Darien requirements and have adequately served the bank and ATM drive throughs since 1990. A bypass lane has not been required at the Subject Property for 32 years, and one is not needed for the proposed drive through operations. Transactions are sufficiently spread and last only a short time. No system malfunction would require a bypass lane for safety reasons.

Section 5A-2-2-6(G) provides the City's standards for special uses which are addressed below. The City should authorize the drive through special use unless there are special concerns about the drive through at this particular location that do not arise on other B-2 properties.

The drive through is necessary for public convenience. The Subject Property sits along two significant streets that have large volumes of traffic on weekdays and weekends. The site is situated east of the Plainfield-Cass Avenue Business District, west of Route 83, and near other attractions in the area. Plainfield Road and 75th Street are key routes for any nearby consumer intending to make a purchase, for thousands of persons employed in the area on a daily basis and for thousands of commuters. The Subject Property is uniquely situated and presently designed for hosting a drive through operation that adapted through several decades of highway improvements to efficiently provide services using two drive through lanes that accept vehicles across the depth of the property and feed them onto two important rights of way. A retail business engaged in frequent consumer transactions amenable to quick service in a vehicle at this location is necessary for many consumers—as noted in Applicant's experience in Villa Park.

The establishment, maintenance, or operation of the special use will not be detrimental to, or endanger the public health, safety, or general welfare. Applicant proposes drive through

operations that are consistent with 32 years of drive through operations at the Subject Property. First, Applicant relies on the drive through egress onto 75th Street that the City and County viewed as beneficial since 1990. Second, Applicant will rely on the Plainfield Road egress that developed in 2018-19. Third, the drive through draws traffic from the main driveway across the Subject Property that existed even before the construction of the bank in 1990. Fourth, the retail drive through window and the ATM drive through operation involve transactions that are shorter, on average, than the financial transactions that have occurred between 1990 and 2022.

Transacting the type of business from the ATM lane will be no different than what prevailed during the several years prior. The retail drive through lane will feature a re-installed window for personal interaction during the retail transaction. During this transaction, it will be as important for the Applicant's employee to identify the vehicle occupant (due to the 21 year-old Illinois age restriction on tobacco sales) as it was for the teller identifying the bank customer. The window will afford sufficient opportunity for identification and transacting business.

The special use will not be injurious to the use and enjoyment of other property in the immediate vicinity for the purposes already permitted, nor substantially diminish and impair property values within the neighborhood. The residential uses near the Subject Property do not have frontage along the same business frontages on the Subject Property. The nearby homes are parts of other subdivisions that developed at times when there were non-residential uses on the Subject Property and the orientation of these homes is generally to the interior of the residential developments. The Subject Property is on the west side of the wide intersection of Plainfield Road and 75th Street. Adjacent land to the west hosts Chuck's Imports and Automotive, Brooster's and a car wash. Drive through uses are common near these uses and often allow a level of synergy between the uses inasmuch as consumers of the Applicant's goods will also often have also purchased services from neighbors and vice versa. As did the bank, the Applicant will have volume-controlled drive through window communication that will not be audible south of the Subject Property. By relying on existing drives, nothing will change the use of driveways or the location of the drive through egress points. The ATM machines were 24-hour operations, so the periodic headlights (common within the block in any event) will not be a change of nighttime appearances.

The establishment of the special use will not impede the normal and orderly development and improvement of the surrounding property for uses permitted in the district. The improvements for the drive through operations are on the far east side of the Subject Property. Drive through egress will not occur immediately adjacent to any private property. The County is unlikely to develop any structures east of the property, and it will continue to have the cooperation of the owner of the Subject Property. The area is fully developed. Nothing relating to the drive through will affect downtown planning or serve as a disincentive to maintenance in the residential areas.

The exterior architectural design, landscape treatment, and functional plan of any proposed structure will not be at variation with either the exterior architectural design, landscape treatment, and functional plan of the structures already constructed or in the course of construction in the immediate neighborhood or the character of the applicable district, as to cause a substantial depreciation in the property values within the neighborhood.

The appearance of the drive through will improve, with the removal of the unscreened ATM machine in the north interior drive through lane and conversion to a drive through window that will actually offer more design relief across the drive through façade of the building. The drive through lighting will remain the same. Directional signs above the lanes will identify the ATM lane and the retail lane. Otherwise, there will be no changes to the exterior of the building and no changes to landscaping related to the existing drive through are intended. The single-story masonry building is in good condition and will be maintained.

Adequate utilities, access roads, drainage, and/or necessary facilities have been or are being provided. Applicant relies on existing improvements to service the drive through. All utilities, roads, drainage and other necessary facilities (including directional signs in the public right of way) are adequate and will continue to serve the Subject Property.

Adequate measures have been or will be taken to provide ingress and egress so designed as to minimize traffic congestion in the public streets. The only meaningful change since construction of the bank in 1990 related to the 2018-19 addition of the southeast driveway in conjunction with County improvements to the intersection and highway drainage facilities in the area. The southeast driveway reduced the number of vehicles entering 75th Street from the drive through. Applicant will rely on the existing driveways and improve wayfinding with pavement striping and signage that would ordinarily attend site design in this circumstance.

The special use shall, in all other respects, conform to the applicable regulations of the district in which it is located, except as such regulations may, in each instance, be modified by the City Council pursuant to the recommendations of the Plan Commission and Planning and Development Committee. Applicant has vetted all aspects of the Subject Property under the Zoning Ordinance as well as under the sign regulations contained within the Building Code. It seeks variations for existing conditions. Applicant will comply with the Zoning Ordinance when installing and screening the waste enclosure.

VARIATIONS

Darien has managed its development and business occupancies in the area through a collection of special use authorizations, variations and planned unit developments. Several of these instances are noted on the Darien Zoning Map, but there is no related notation and no known Darien zoning authorization particular to the Subject Property. Due to this circumstance and the reality that the Applicant is new to ownership, Applicant seeks to freshly entitle the Subject Property for his intended use as well as for the several improvements that do not comply with the Zoning Ordinance in effect today. Section 5A-2-2-3(G)(3) guides the City's determinations of variations which Applicant addresses below.

Preliminarily, it is important that all of the variations relate to existing site conditions. Be it the location of driveways, the size of yards, the amount of landscaping or setbacks to pavement, or the orientation of signs, the improvements on the Subject Property developed over a period between at least as early 1987 (prior to the bank) and 2019 (with the addition of the southeast driveway). Applicant is re-using the Subject Property and each of Applicant's

functions and improvements will comply with the Zoning Ordinance. Any use on the Subject Property will require many variations.

The property in question cannot yield a reasonable return if permitted to be used only under the conditions allowed by the regulations in the zone. The Subject Property requires more than the two driveways permitted by code because the site is best suited for a vehicle-oriented operation. A drive through will typically be situated at an intersection of this type. The best separation of the drive through operation from the rest of site activity occurs by placing it on the opposite side of the building from the main parking area and main building entrance. The tapering of the property from west to east does not allow for an interior recirculation aisle that might permit the reduction of driveways.

The front yard regulations would leave the Subject Property with no meaningful opportunity for reasonable use in the B-2 district. The front yard pavement setback regulations have a similar effect. The orientation of the lot lines coupled with the several highway expansions over the years and related planning for driveways along County highways do not allow for the 20-foot setbacks to the east driveways. Compliance with these setbacks would create conflict within the site due to the locations of the compliant west driveways and detention facilities that serve areas beyond the Subject Property—essentially leaving the Subject Property incapable of serving as a location for authorized drive through use when it is situated in an area where such uses should exist.

The landscaping relief will be necessary for any use on the Subject Property. The yards are necessarily (north and south yards) and historically (east and west yards) smaller than called for under the code. The Subject Property also hosts storm facilities that cannot be effectively planted and prior permitting led to the drive through in an area that should be screened while also remaining visible from a point in Plainfield Road. Additionally, there are healthy trees at key corners that have root systems that would suffer if tall or low shrubs were planted. The decorative trees and the shade trees along the north and northeast area of the building did not thrive and one or two of them grew into the building over time. Attaining these points is not only impractical at this location, but it is impossible to plan for the points.

The plight of the owner is due to unique circumstances. The owner and the Applicant face unique circumstances inasmuch as the Subject Property was much larger earlier and faced reductions in size for public benefit, leaving it as the narrowest tract available for commercial use of some sort. The Subject Property also faces unique drainage and storm water planning challenges that are not common to properties in the B-2 district. Lastly the property lines and angles in relation to improved streets are unique. Each of these factors contributes strongly to the need for variations. Between 1956 and 1978, all other properties in the variety of nearby districts developed. The Subject Property remained vacant. The Subject Property was underimproved until 1990. Without the permitted construction that exists today, this lot would remain in an uneconomically viable state compared to all other nearby parcels, including the parcels in the B-2 district.

The variation if granted will not alter the essential character of the locality. The variations will not lead to any change in the use of the Subject Property, change in the flow of

vehicles into and out of the Subject Property or change in views or other impacts related to the occupancy and use of the Subject Property.

Essential Need: The owner would suffer substantial difficulty or hardship and not mere inconvenience or a decrease in financial gain if the variation is not granted. Substantial difficulty and hardship would arise if the Applicant were required to remove an operating drive through and eliminate viable existing driveways planned and permitted with Darien and DuPage County prerogatives in mind. Further, Applicant would suffer hardship in the forfeiture of rights that developed over the years of use and collaboration with government agencies on projects that substantially benefitted all of Darien. Applicant notes the financial benefits of a drive through earlier in this narrative (benefits that also prevailed for West Suburban Bank in offering its services), but it presents far more than finance as a basis for the determination.

Problem With Property: There is a feature of the property such as slope or shape or change made to the property, which does not exist on neighboring properties, which makes it unreasonable for the owner to make the proposed improvement in compliance with this title. Such feature or change was not made by the current owner and was not known to the current buyer at the time of purchase. As noted above, the site has an irregular configuration. The Subject Property lost area over the years. Additionally, the Subject Property is situated where it must manage the drainage and stormwater in conjunction with the County's drainage planning for area roadways. The depth of the property does not allow for division to avoid the single lot with two front yards or to allow for a building with reasonable building business frontage on key rights of way. The features at issue do not exist on neighboring properties. Neither the owner nor the Applicant had anything to do with variations related to the north placement of the building on the site and the placement of parking and driveways on the west side of the Subject Property. Applicant did not play a role in any prior decision-making on the Subject Property. The limited participation of the prior owners in the changes that occurred over time to create these conditions likely occurred under at least an implied threat of the exercise of eminent domain and, in any event, in the public interest.

Smallest Solution: There is no suitable or reasonable way to redesign the proposed improvements without incurring substantial difficulty or hardship or reduce the amount of variation required to make such improvements. Virtually every structure above and below grade would have to be demolished to provide the required improvements. Following this extraordinary effort, there is no site plan option that leaves a reasonable envelope of commercial use by Applicant or by others pursuing other B-2 authorized uses. Applicant has included provisos in several of the landscape variations in order to provide assurances that the relief granted is the smallest solution.

Create Neighbor Problem: The variation, if granted, will not cause a substantial difficulty, undue hardship, unreasonable burden, or loss of value to the neighboring properties. Nothing tied to the variations will change on the Subject Property. None of the neighboring properties will suffer difficulty, hardship, burden or loss in value due to the granting of the variations.

Create Community Problem: *The variation, if granted, may result in the same or similar requests from other property owners within the community, but will not cause an unreasonable burden or undesirable result within the community.* The adjustment of regulations to allow maintenance of longstanding conditions is desirable. Additionally, the west yard variation is a matter of collaborative planning prior to 1987 (the westerly owner also has a narrow east side yard to pavement). The yard planning, including driveway placement, size of yards, setbacks to pavement and the planting of yards, occurred in the larger context of planning for use while abutting roadways changed. The property is attractive today. The location of the building on the Subject Property is reasonable within the district and the corridor.

Net Benefit: *The positive impacts to the community outweigh the negative impacts.* The existing improvements are the minimum improvements necessary to allow the use of the Subject Property for B-2 purposes. The lone exception is the southeast driveway, but this addition occurred in conjunction with the County project to the east and in an effort to avoid forcing Plainfield Road users from having to exit the drive through onto 75th Street when this movement is an unnecessary addition to traffic on 75th Street. Applicant will continue the existing landscaping on site which features a planting bed along the building that is larger than necessary and trees that are larger than any that would be planted.

Sacrifice Basic Protections: *The variation, if granted, will comply with the purposes and intent of this title set forth in subsection 5A-1-2(A) of this title and summarized as follows: to lessen congestion, to avoid overcrowding, to prevent blight, to facilitate public services, to conserve land values, to protect from incompatible uses, to avoid nuisances, to enhance aesthetic values, to ensure an adequate supply of light and air, and to protect public health, safety, and welfare.* The variations are a central to allowing safe and efficient vehicular movement, preserving conditions that have existed for 32-35 years, and achieving a balance that recognizes the importance of reasonable use while not abandoning the objectives of the regulations varied. Many of the conditions justifying the variations resulted from the taking and use of portions of the Subject Property for public use and benefit. The driveway exceptions relate to avoiding congestion and overcrowding. Strict adherence to the code would lead to waste, inconvenience, financial loss and, eventually, blight.

Respectfully submitted,

DANIEL LAW OFFICE, P.C.



Mark W Daniel

SIGN NARRATIVE
1005 75TH STREET, DARIEN ILLINOIS (PIN 09-27-300-011)
KHANLODHI AND ENTITY SUCCESSOR (TBD)
RE-USE OF WEST SUBURBAN BANK BUILDING
APPLICATION FOR B-2 SPECIAL USES AND VARIATIONS

Applicant respectfully refers the City to the Project Narrative for background and discussion of the application of code and relief necessary other than for signage.

Tile 4, Chapter 3 governs signs. The Subject Property has an odd shape and three business frontages (75th Street, Plainfield Road, and the east lot line owned by the DuPage County Division of Transportation for public right of way related purposes). Applicant seeks variances from setback requirements for the existing ground signs to allow them to be repaneled at their current location closer than 20 feet to the main north driveway and the main south driveway (Section 4-3-7(E)). Of the three permitted wall signs, two do not face the residential district line along the frontage, but the north wall sign faces 75th Street and Section 4-3-7(E) does not allow signs facing residential districts.

Applicant essentially wishes to continue the existing sign locations in a similar format and area, though there is a slight increase in the otherwise allowable sign area of 142.85 square feet. The signs are necessary to allow efficient vehicular flow in the streets and properly identify the business in a fashion that is not flashy or obnoxious. Applicant will not immediately replace the logo sign due to the time constraints and difficulty evaluating available components that meet the intended design. The logo sign will have a diameter no greater than five feet and an area not to exceed 20 square feet. The logo sign would be white-faced for the time being so that its panel can be replaced without posing risk to the masonry or the electrical service.

The Zoning Compliance Table reflects the level of sign compliance at the Subject Property. The City Council has reserved the power to grant sign variances following hearing before the Planning and Zoning Commission. Applicant has included the request for sign variances in its proposed legal notice since the overall zoning relief requested includes site plan review and signs are a part of this. The City Council considers a handful of issues in reviewing a variance request which are addressed below.

There are few available locations for adequate signage on the Subject Property other than those that currently exist. Placement of the ground signs at their current locations is optimal considering the importance of drawing customers into the proper driveway and avoiding excess “trips” due to a missed turn and the inability to use a route other than either Plainfield Road or other area streets to return to the entrance. Additionally, the north main driveway is a long driveway that developed over the years between conversion of the Subject Property from a religious use to vacant land to a bank, all while 75th Street evolved to its current divided highway condition. The present driveway design at all locations is a preferred design that contemplates the needs of the City and County, and relocation of either sign to the east would place the sign behind a landscape area (north) and in a storm water management facility (south). Neither sign is capable of relocation to the west side of the driveway due to setback regulations

tied to the west lot line. The signs are presently at the required distance from the north lot line and the south lot line.

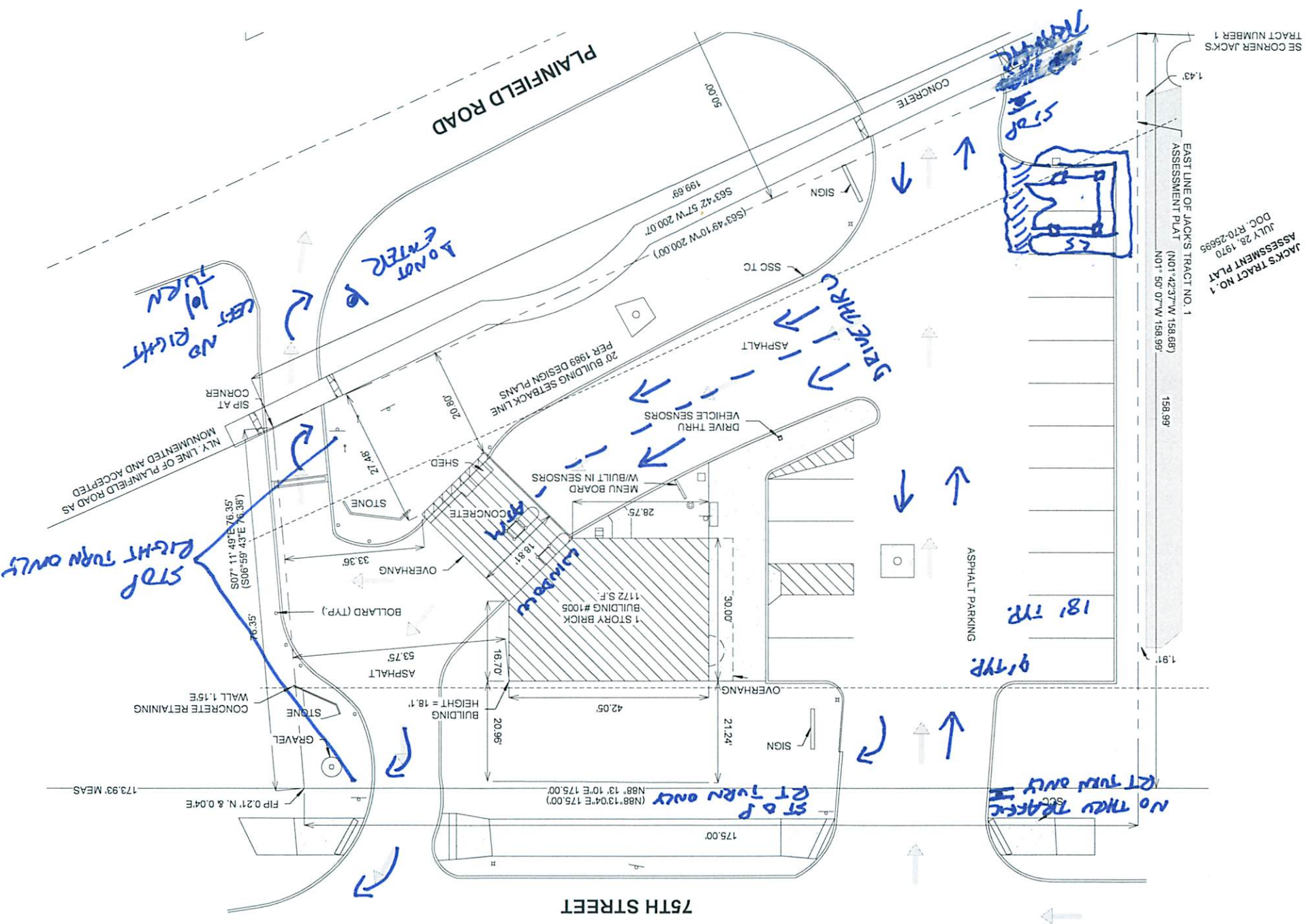
The wall signs align with the three business frontages and the main entrance. Chapter 3 does not permit the north wall sign to face the residential district. However, the existing sign serves a critical purpose in a divided highway scenario where a vehicle traveling west on 75th Street will see the sign and understand when to use the next lawful U-turn opportunity. The wall signs on the drive through canopy allow vehicles in eastbound and westbound Plainfield Road to identify the site and prepare to turn in sufficient time. There are no adequate replacement locations for the north wall sign or for the other two wall signs if the Code is interpreted to deem these signs as facing a residential district.

Preservation and replacement of the existing signs at their locations better serves vehicular traffic and makes pedestrian traffic safer. As touched on above, the ground signs serve an important purpose of identifying the main driveway entrances. This allows drivers to avoid incorrect turns into restricted driveways on the east side of the property and better identifies the point at which the driver will encounter pedestrians or cyclists on the paths adjacent to the property. The wall signs allow a driver to identify the location and prepare to enter the site without recirculating elsewhere within the neighborhood.

Applicant will encounter the waste of existing viable sign installations and the expense not only of replacing them but the loss of visibility that was important to a service use (the bank) when it operates a retail use. The cost to the Applicant is severe. On the other hand, there is no detriment to the public from granting of the sign variances. The code requires signs to go dark between 11:00 PM and 7:00 AM when the business is closed. Hours of operation are intended to be 7:00 AM until midnight on certain nights but the business will close earlier on weeknights. Light pollution will not be an issue since the signs will not cast light in violation of the lighting requirements of the City—most often being washed out in other lighting between the building and the lot lines. Additionally, the signs are not designed to call undue or unnecessary to proper operation of the site.

Undue hardships and practical difficulties result from the sign code at this location and Applicant played no role in prior decisions or ownership. Loss of visibility and an unnecessary increase in travel inconvenience for those out to make a purchase in Darien is a hardship to Applicant because its customers will opt for other locations (some not situated in Darien when the next most convenient stop is made). Applicant is a prospective purchaser. West Suburban Bank developed the bank in 1990 at a time when the parcel was vacant and undeveloped. Since its prior use as a religious facility, and even since the development of the bank, there have been regular changes in traffic flow, traffic design and management of stormwater tied to the public right of way improvements. The north and south ground signs avoid interference with storm planning. They are situated at the proper location for reasons previously determined best suited for the site and adjacent rights of way by the City and by West Suburban Bank. Further, while West Suburban Bank (prior to Old Second's acquisition of it) cooperated with the City and County in work tied to the adjacent roads and storm planning, these decisions for the public benefit should not be charged against the owner.

The requests fall within the intent of the sign code as recited in Section 4-3-2. The motive behind the sign code is to avoid change in the presentation of signs, such as permissible larger ground signs or reduction of some wall signs for the purpose of increasing other wall sign areas. Stability promotes the public health, safety, comfort, morals, convenience and general welfare of the residents of the City. Moreover, proper signage identifying uses and main driveways meets this same objective. Applicant has kept overall signage below the maximum area allowed and relies on the same envelopes for signage that has existed for 32 years which preserves the physical appearance of the City in this block. The sign requests also promote the safety and recreational value of public travel by allowing a safer approach to the site and by better identifying walking areas and the 75th Street bike path. There is no known hazard arising from the signs that have existed at this location for decades. Sight triangles are sufficient and the signs remain well distanced from lot lines and pavement lines. Nothing in the style or nature of the signs offers distractions that may increase traffic accidents but rather they avoid quick deceleration in the streets and misidentification of driveways. These sign locations and orientations have been viewed as compatible with surrounding land uses since 1990. There has been no change in the area that would affect this prior view. The presentation of the signs for a service use should be viewed as reasonable, orderly and effective outdoor advertising for a retail use. Preserving the same sign locations preserves the longstanding character of the single-family residential communities near the property.



TRACT NUMBER 1
SE CORNER JACKS

EAST LINE OF JACKS TRACT NO. 1
ASSESSMENT PLAT (N01°42'37"W 158.68')

JACKS TRACT NO. 1
ASSESSMENT PLAT
JULY 28, 1970
DOC. R70-25695

(N01°50'07"W 158.99')

158.99'

1.91'

75TH STREET

PLANFIELD ROAD

(N88°13'04"E 175.00')

(N88°13'10"E 175.00')

(S63°49'10"W 200.00')

(S63°42'57"W 200.07')

FIP 0.21' N. & 0.04'E

173.93' MEAS

(S06°59'43"E 74.38')

(S07°11'49"E 76.35')

BUILDING HEIGHT = 18.1'

BOLLARD (TYP.)

ASPHALT

CONCRETE RETAINING WALL 1.15'E

STONE

GRAVEL

OVERHANG

STONE

SHED

20.80'

69°54'12"

33.36'

CONCRETE

W/BUILT IN SENSORS

MENU BOARD

DRIVE THRU VEHICLE SENSORS

ASPHALT

SSC TC

SIGN

199.69'

50.00'

18.81'

18.81'

1172 S.F.

BUILDING #1005

1 STORY BRICK

30.00'

OVERHANG

21.24'

42.05'

16.70'

20.99'

53.75'

ASPHALT (TYP.)

53.92'

181' TRP.

9' TYP.

ASPHALT PARKING

NO TRUCK TRAFFIC

RT TURN ONLY

STOP

LEFT TURN ONLY

CONCRETE

57.50'

1.43'



consultants:

general notes:

ISSUED FOR	REV	DATE
ISSUED FOR PERMIT		07/25/2022



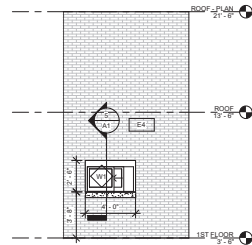
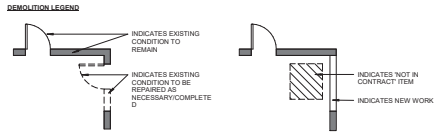
Project 1005 75th St. Darien, IL 60561
Project number: SA.22.004
Drawn by: SC
Checked by: FS

description:
DEMOLITION PLANS

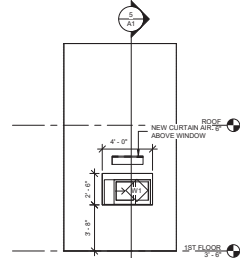
A1

WINDOW SCHEDULE

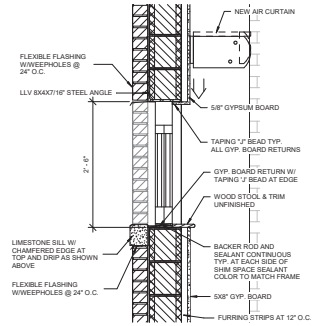
NUMBER	COUNT	TYPE	WIDTH	HEIGHT	SILL HEIGHT	LIGHT	VENT
W1	1		4'-0"	2'-0"	0'-5"	10'SP	0'SP



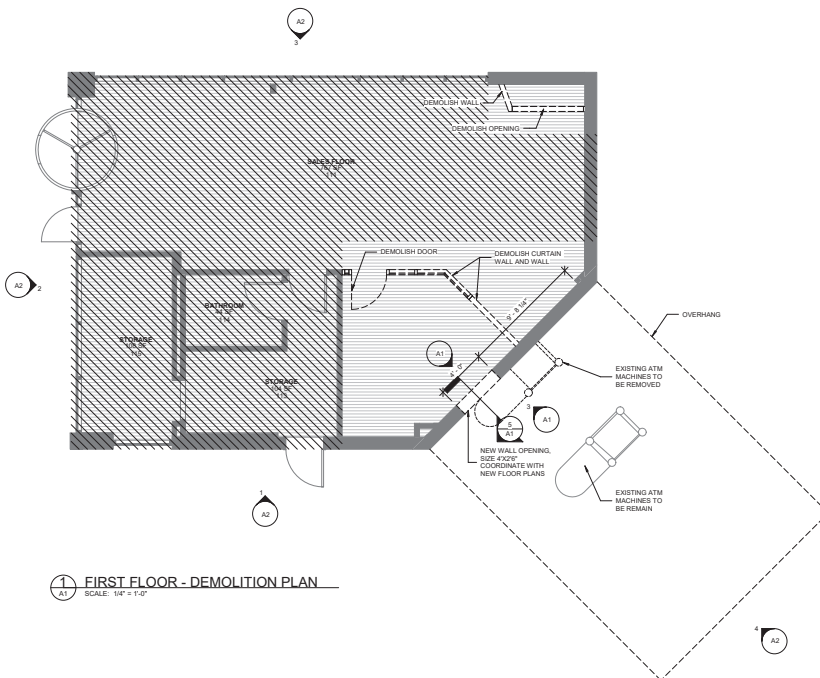
3 DRIVE THRU EXTERIOR ELEVATION
SCALE: 1/4" = 1'-0"



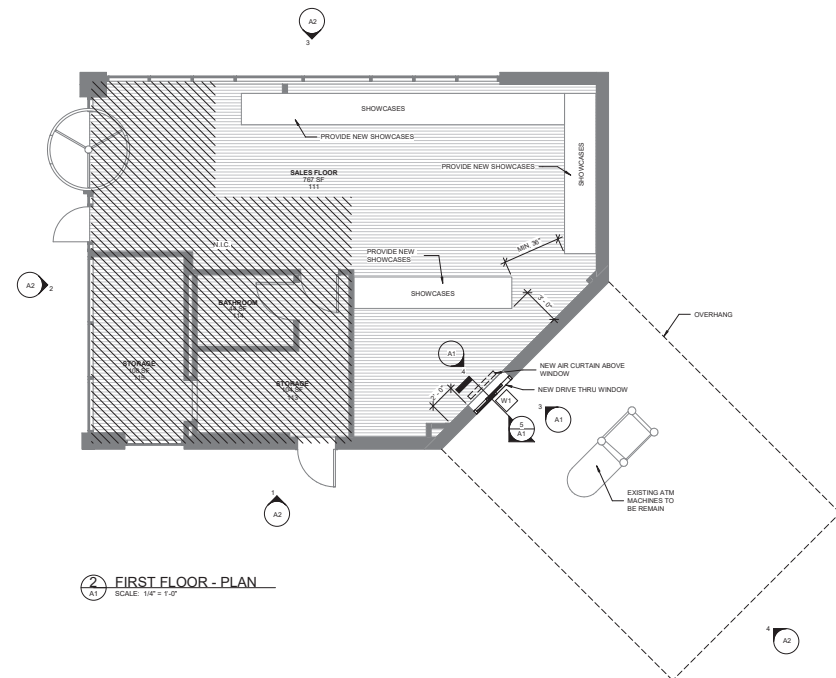
4 DRIVE THRU INTERIOR ELEVATION
SCALE: 1/4" = 1'-0"



5 WINDOW SECTION
SCALE: 1" = 1'-0"



1 FIRST FLOOR - DEMOLITION PLAN
SCALE: 1/4" = 1'-0"



2 FIRST FLOOR - PLAN
SCALE: 1/4" = 1'-0"



STATE OF ILLINOIS **UNITED STATES OF AMERICA** **COUNTY OF DUPAGE**
BEFORE THE CITY OF DARIEN

STATEMENT PERTAINING TO USE

Tabriz Khanlodhi provides the following additional information in relation to its pending application for special use to operate a drive through:

1. The primary business of the applicant and its designated related corporation is and will be the engagement in retail sale of tobacco and tobacco products. I note that the sales through the drive through that is the subject of the request will typically involve only smaller tobacco items and accessories and packaged food and beverage, but they will not involve the transmittal to a customer of larger items and other items that are impractical for delivery through the service window (several glass items for example).
2. Secondary income streams arise from the sale at retail of smoking and smoking-relating products and their accessories. We also engage in sales of items that have as one ingredient what is known as CBD, more technically known as cannabis-derived compound or Cannabidiol.
3. CBD involves hemp flower, extracts and derivatives made in compliance with the definition of "hemp" which is the plant *Cannabis sativa L.* and any part of that plant, whether growing or not, with a delta-9 tetrahydrocannabinol concentration of not more than 0.3 percent on a dry weight basis that has been cultivated under a license issued under this Act or is otherwise lawfully present in this State, and includes any intermediate or finished product made or derived from industrial hemp. In all respects we will not run afoul of the above current guidance on CBD as provided for under the laws and regulations flowing from the federal Agriculture Improvement Act of 2018 and the Illinois Industrial Hemp Act, 505 ILCS 89/1 *et seq.*
4. Various products can be infused with CBD from oils to creams and foods to beverages. CBD is intentionally, legally and technically not cannabis. Not everyone is aware of the distinction between cannabis which is illegal under the Controlled Substances Act and hemp which is legal under both federal and state law. The difference under federal law in the treatment of cannabis arises from the .3% rule in the Illinois Industrial Hemp Act which is identical to the exclusion under federal law.
5. The sale CBD infused items is compliant with applicable federal, state and local laws and ordinances.
6. The sale of CBD infused items would not extend to the sale of products that exceed the allowable percentage and becomes the sale of something not expressly authorized.
7. In regard to the above, I recognize that I and my entities operate in a regulated field at multiple levels and that the City also has police jurisdiction. If they wish to have

information beyond that which is collected when checking for proper licensee operations on stings or store visits, I am happy to periodically meet with law enforcement officials to explain processes and protocols to allow confidence that we are operating in compliance with applicable law—though this is not required at my other locations.

8. I am not a licensed person and I do not own or operate licensed entities relating to any aspect of operations authorized by the Illinois Cannabis Control Act, 720 ILCS 550/1.
9. I will not consider opening or open any line of business at 1005 75 Street, Darien, if the business requires a license under local cannabis control regulations or under the Illinois Cannabis Control Act.
10. I understand that the City has reserved the opportunity to operate such a business to locations that do not include this site. I also note that I am advised that the site is too small for a dispensary operation under currently known standards of operations.
11. If any of the considerations in Item 8 and Item 9 were to change, I understand that I am not presently allowed to open a business under the Cannabis Control Act at 1005 75th Street, Darien, and that the City may not ever alter its position in regard to the proper location of these types of businesses.
12. This statement is provided in writing in advance of hearing on September 21, 2022 in order that it may be considered before I adopt it under oath at hearing.

Dated: September 15, 2022

TABRIZ KHANDLODHI





Signs
& Graphics

Whole Sale & Retail Interior / Exterior Signage
6144 1/2 N.Lincoln Ave Chicago, IL 60659

773-303-0161

Licensed • Bonded • Insured

CUSTOMER: Dr Smoke
LOCATION: 1005 75th St,
Darien, IL 60561

Design By: CN
Date: 07/21/2022

_____/_____/2022
Customer approval signature Date

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Special Note:

_____/_____/2022
Landlord approval signature Date

TABLE OF ZONING COMPLIANCE
1005 75TH STREET, DARIEN ILLINOIS (PIN 09-27-300-011)
 KHANLODHI AND ENTITY SUCCESSOR (TBD)
 RE-USE OF WEST SUBURBAN BANK BUILDING
 APPLICATION FOR B-2 SPECIAL USES AND VARIATIONS

SUBJECT	SECTION	STANDARD	PROVIDED	NOTES
Type of Business	5A-8-1-1	Retail	Retail	Complies
Display of Goods	5A-8-1-2	Indoors	Indoors, drive through	Complies
Site Plan Review	5A-8-3-2	Req'd if increase	Not required	Survey provided, complies
Permitted Uses	5A-8-3-3	Art shops	Art shop	
Permitted Uses	5A-8-3-3	General retail	General retail	Complies
Permitted Uses	5A-8-3-3	Tobacco shops	Tobacco shop	Complies
Permitted Uses	5A-8-3-3	Banks	ATM	Drive through
Special Uses	5A-8-3-4	Drive through	Drive through ATM, T	Note: 5A-8-2-4
Minimum Lot Area	5A-8-3-6	2 acres	0.49 acres/21,130 SF	Existing lot of record
Front Yard (North)	5A-8-3-8(A)(1)(a)	50 feet	20.96 feet	Variation, existing condition
Front Yard Pkg. (North)	5A-8-3-8(A)(1)(b)	30 feet	21 feet	Variation, existing condition
Interior Yard (East)	5A-8-3-8(B)(1)(a)	30 feet	33 feet	Complies
Interior Yard Pkg. (East)	5A-8-3-8(B)(1)(b)	20 feet	1.7 feet	Variation, existing condition
Front Yard (South)	5A-8-3-8(A)(1)(a)	50 feet	20 feet	Variation, existing condition
Front Yard Pkg. (South)	5A-8-3-8(A)(1)(b)	30 feet	20 feet	Variation, existing condition
Interior Yard (West)	5A-8-3-8(B)(1)(a)	30 feet	75 feet	Complies
Int. Yard Pkg. (West)	5A-8-3-8(B)(1)(b)	20 feet	2.5 feet	Variation, existing condition
Height	5A-8-3-9	40 feet (3 stor.)	+/-16 feet (1 story)	Complies
FAR	5A-8-3-9	0.60 (12,678 SF)	0.06 (1,172 SF)	Complies
Building coverage	5A-8-3-9	0.50 (10,565 SF)	0.08 (1,662 SF)	Complies, incl. drive through canopy
Lot coverage	5A-8-3-9	0.75 (15,847 SF)	0.70 (+/-14,698 SF)	Complies (will decr. w/ waste encl.)
<i>Landscape Ch. 10</i>	5A-8-3-10(A)			
Stone	5A-10-2(A)	Not landscape	Used in storm planning	Variation, existing condition
Plantings	5A-10-3	Standards	No new planting	Not applicable
Front Yard Points North	5A-10-5(A)	787.5	390	Variation, existing condition

SUBJECT	SECTION	STANDARD	PROVIDED	NOTES
Front Yard Points East	5A-10-5(B)	456	0	Variation, existing condition
Front Yard Points South	5A-10-5(A)	900	175	Variation, existing condition
Front Yard Points West	5A-10-5(B)	954	0	Variation, existing condition
Shrubs Adj. to Parking	5A-10-6(A)	58 shrbs, 2 shade	2 shade	Variation, existing condition
Points near drives, front	5A-10-6(B)	720	515	Variation, existing condition
Points near drives, side	5A-10-6(B)	930	0	Variation, existing condition
Screen mechanicals	5A-10-6(B)	So. ATM area	Screened	Complies
End of row landscape	5A-10-6(C)(1)	4-6 trs, 64-96 shr	2 strees, 9 shrubs	Variation, existing condition
Circulation delineation	5A-10-6(C)(2)	9-foot width	3 feet along north D.T.	Variation, existing condition
Intermediate L.S. Islands	5A-10-6(D)	For 15+ spaces	Not required	Complies, waste encl. -2 spaces
Existing Vegetation	5A-10-9	Replacement	NW SW only replaced	Variation, existing condition
Landscape Plan	5A-10-10(A)	LS Plan req'd	Perm Pl enclosure only	Variation, no new development
<i>Parking Loading Ch 11</i>	5A-8-3-10(B)			
Appropriate access	5A-11-2-1(D)	Least interf.		Complies
Appropriate access	5A-11-2-1(D)	Meet DW specs		
Stall Size, Aisle Width	5A-11-2-1(F)(3)	9' x 18'; 24'; 60'	9' x 18'; >30'; 66'	Complies
Landscape Requirements	5A-11-2-1(G)	Comply w Ch 10	Need Relief	Variation, existing condition
Accessible Spaces	5A-11-2-3(B)	1 req'd	1 provided	Complies
Number Driveways	5A-11-3(B)(1)(a)	2	4	Variation, existing condition
1-Way Drive W @ Lot	5A-11-3(B)(1)(b)	12'-15'	18' (N); 14' (S)	Variation (N), existing condition
2-Way Drive W @ Lot	5A-11-3(B)(1)(b)	24'-30'	30' (N); 29' (S)	Complies
DW Dist. from Lot Line	5A-11-3(B)(1)(c)	20 feet	2' (SE); >20' (others)	Variation (SE), existing condition
Driveway Spacing	5A-11-3(B)(1)(d)	50' minimum	35' (SW); >50' (others)	Variation (SW), existing condition
DW to Intersection	5A-11-3(B)(1)(e)	50' minimum	>50' (all)	Complies
DW to Crosswalk	5A-11-3(B)(1)(f)	10' minimum	>10' (all)	Complies
DW Curb Radii	5A-11-3(B)(1)(g)	15' minimum	>15' (all)	Complies
DW Curblin Angle	5A-11-3(B)(1)(h)	60 degree max	Vague, NE may be >60	Variation (NW), existing condition
Parking (Cl. 4, 4:1000)	5A-11-5 (Table)	4	13-14 (incl 1 accessible)	Complies (range for waste encl.)
Stacking Store	5A-11-5 (Table)	No regulation	4	2-3 at most required, drug store (0)
Stacking ATM	5A-11-5 (Table)	4	4	Complies
Loading (Cl. 4, 7K-60K)	5A-11-5 (Table)	0	0	Complies

SUBJECT	SECTION	STANDARD	PROVIDED	NOTES
<i>Signs T4, Ch 3</i>	5A-8-3-10(E)			
Window Sign Max Area	4-3-7(A)(12)	25% of window	TBD	Will Comply
If not open, signs off	4-3-7(C)(1)	11 PM-7 AM	TBD	Will Comply
Ground signs allowed	4-3-7(D)	2	2	Complies
Sign Setback	4-3-7(E)	4' (str), 30' (lot)	4' (str); >30' (lot line)	Complies
Sign to Driveway	4-3-7(E)	20' to driveway	8' (N); 4'-10' (S)	Variation, existing condition
Wall Sign to Residential	4-3-7(E)	Prohibited	N faces; others comply	Variation, existing condition
Ground Sign Landscape	4-3-7(G)	Min. 4' wide	0	Comply at permit; Director review
Wall Signs Allowed	4-3-10(B)(2)	3	3	3 business frontages (N, E, S)
Wall Sign Area	4-3-10(B)(2)	142.85 SF max	125 SF (20 SF logo)	Complies, logo same size as prior
Ground Sign Area	4-3-10(B)(3)	60 SF per side	36 SF per side	Complies
Ground Sign Height	4-3-10(B)(3)	12 feet max	<12 feet	Complies



Memo

Date: July 25, 2022
Updated September 22, 2022

To: Mr. Tabriz Khanlodhi
Top Property, LLC

From: Lynn M. Means, P.E., PTOE, RSP1
Senior Transportation Engineer - BLA, Inc

Re: *Tobacco Shop with Drive-Thru Development*
1005 75th Street
Darien, Illinois

BLA-Inc. has conducted an evaluation of traffic and parking conditions in connection with the proposed redevelopment of the property located at 1005 75th Street in Darien, Illinois. The approximately 0.5-acre site currently contains an approximately 1,172 square-foot drive-in bank (1,662 square-feet with exterior canopy), with two drive-up ATMs, accessed via two driveways on 75th Street (a right-in/right-out and a right-out only) and two driveways on Plainfield Road (a full access and a right-out only). The site is served by 16 parking spaces, including 1 accessible space. *Exhibit 1* shows the location of the site with respect to the surrounding street system.

As currently proposed, the project will include the reuse of the site to a tobacco shop with drive-thru window. Access to the site will be maintained via the existing driveways on 75th Street and Plainfield Road. It will also include the retention of an ATM in the outer drive-thru lane. The project will reduce parking by 2 to 3 spaces to provide a waste enclosure (to a total of 13 to 14 spaces).

The following summarizes the analysis conducted, our findings and recommendations for your consideration.

EXISTING CONDITIONS

Area Land Use

The site includes a drive-in bank. The site is bound by 75th Street, the Southern DuPage County regional trail and residential uses to the north, commercial uses to the west, public highway, drainage and commercial uses to the east and Plainfield Road and residential uses to the south.

Existing Traffic

The annual average daily traffic (AADT) was obtained from the Illinois Department of Transportation (IDOT) (www.gettingaroundillinois.com) along the study area roadways near the site and are summarized in *Table 1*.

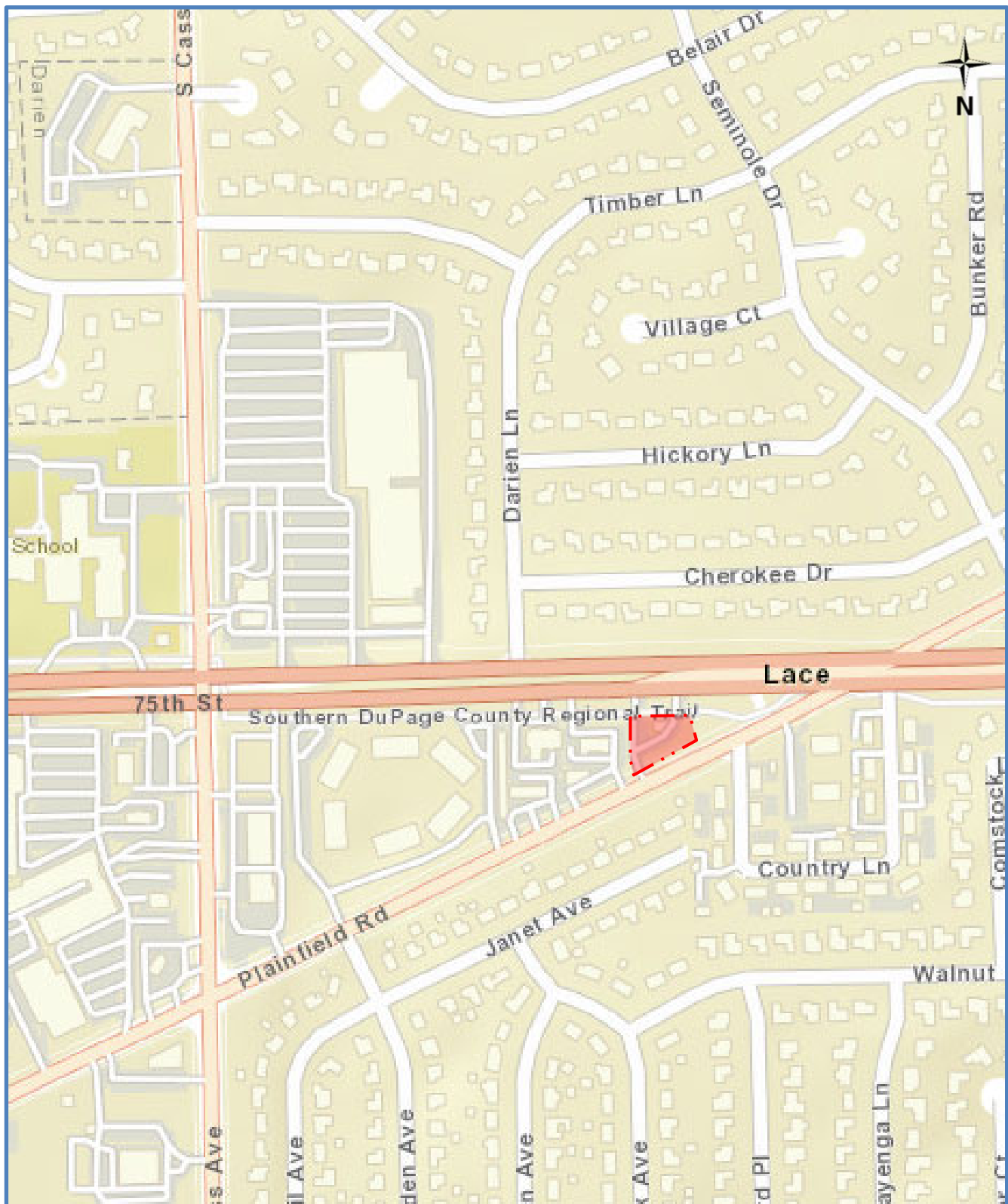
Table 1: Summary of IDOT AADT Volumes

Location	IDOT AADT (year 2020)
75th Street	
Between Cass Ave and Plainfield Rd	16,100
Plainfield Road	
Between Cass Ave and 75 th St	11,200

Peak period count data along 75th Street and Plainfield Road was obtained from IDOT’s Traffic Count Database System. Based on these counts, the weekday morning and evening peak hours occurred from 8 to 9 AM and 4 to 5 PM, respectively.

Summaries of the IDOT traffic count data are contained in *Appendix A*. *It should be noted, the IDOT traffic volumes presented in Appendix A represent “raw”, unadjusted data. These volumes are adjusted based on day of week and month of year factors, resulting in an AADT which is lower than the raw total.*

Exhibit 1: Site Location Map



SITE TRAFFIC CHARACTERISTICS

Proposed Development Plan

As proposed, the project consists of reusing the site to provide a tobacco shop with drive-thru window. It will also include the retention of an ATM in the outer drive-thru lane. The development will be served by a total of 13 to 14 off-street parking spaces, including one accessible space. Access to the site will be maintained via the existing site access: two driveways on 75th Street (one right-in/right-out and one right-out only) and two driveways on Plainfield Road (one full access and one right-out only). The right-out exit driveways will predominately be used by drive-thru traffic.

Proposed Operational Characteristics

Based on information received from the Client, anticipated operational characteristics of the proposed tobacco shop include:

- Typical hours of operation: Monday to Sunday, 10:00 AM to 11:00 PM.
- Staff: typically, one staff present, occasionally with a manager.
- Deliveries: no scheduled deliveries/large box trucks; deliveries occur only via USPS and vans.
- Customers: Typical weekday (Monday to Thursday) 160. On weekends typically 160 per day. Typical transaction time (average customer time spent in the store) is 3 minutes.

Trip Generation

The amount of traffic generated by a development depends on the type and density of the land use. Trip generation estimates for the development were calculated based on information published in the Institute of Transportation Engineers (ITE) Manual *Trip Generation*, 11th Edition (see **Appendix B**). The ITE manual is a compilation of national traffic data surveys used to estimate traffic volumes for various land uses.

However, the trip generation manual does not contain data specific to a tobacco shop with drive-thru window. The closest ITE land use codes (LUC) available are strip retail plaza (<40k), LUC 822, and pharmacy with drive-thru window, LUC 881. Accordingly, to provide a conservative analysis scenario, BLA obtained trip generation rates from similar existing facilities located in the Chicagoland area (see **Appendix C**). The local trip generation rates were compared to the available ITE rates based on two variables (building size and drive-thru lanes), and the highest trip generation was assumed (highlighted in gray in **Table 2**). ITE LUC 912, Drive-In Bank, was assumed for the ATM use.

Not all vehicle trips expected to be generated by the proposed project represent new trips on the study area roadway system. Studies have shown that for similar developments, a substantial portion of the site-generated vehicle trips are already present in the adjacent passing stream of traffic or are diverted from another route to the proposed site. Based on data presented in the ITE *Trip Generation*, 11th Edition, the average pass-by trip percentage is between 31 and 49 percent for the tobacco use and between 29 and 38 percent for a drive-in bank/ATM use (see **Appendix B**). However, to provide a conservative analysis, a 25 percent reduction for pass-by traffic was applied to the development site-generated trips. *It should be noted that the volume of pass-by traffic does not reduce the total trips generated and those trip volumes will still be realized as turning movements at the site driveways.*

Table 2 provides a summary of the total trips to be generated by the proposed development

Table 2: Estimated Trip Generation

Land Use	Size	ITE Land Use Code	AM Peak Hour			PM Peak Hour			Saturday Peak Hour			
			In	Out	Total	In	Out	Total	In	Out	Total	
Tobacco Shop with Drive-Thru	Local Rates ¹	1 Lane	--	--	--	41	41	82	40	40	80	
			--	--	--	24	24	48	23	23	46	
	ITE Rates	1,172 SF	822	4	3	7	8	9	17	4	4	8
ATM	ITE Rates	1 Lane	912	5	3	8	6	6	12	5	5	10
Subtotal (Tobacco Shop & ATM)				9	6	15	54	55	109	54	54	108
<i>Less pass-by trips (25%)</i>				-2	-2	-4	-14	-14	-28	-14	-14	-28
Total New Trips				7	4	11	40	41	81	40	40	80

¹ The proposed tobacco shop use is anticipated to experience minimal traffic during the weekday AM peak hour of adjacent street traffic. No local observations were available during this timeframe.

Former Site Use: Drive-In Bank

A trip generation comparison was also performed between the proposed tobacco store with drive-thru use, which includes the retention of one ATM, and the former drive-in bank based on the trip generation rates contained in the 11th Edition of the ITE Trip Generation Manual (see *Appendix B*).

As shown in *Table 3*, the proposed tobacco store with drive-thru use is anticipated to generate 2 less vehicle trips (-1 entering, -1 exiting) during the weekday AM peak hour, 55 more vehicle trips (28 entering, 27 exiting) during the weekday PM peak hour and 53 more vehicle trips (27 entering, 26 exiting) during the Saturday midday peak hour than the former drive-in bank use.

Table 3: Trip Generation Comparison: Proposed Versus Former Site Use

Land Use/Size	ITE Land Use Code	AM Peak Hour			PM Peak Hour			Saturday Peak Hour		
		In	Out	Total	In	Out	Total	In	Out	Total
Proposed Use – Tobacco Shop with Drive-Thru Window and Existing ATM¹										
1,172 SF & 1 ATM	--	9	6	15	54	55	109	54	54	108
Previous Site Use – Drive-In Bank										
1,172 SF / 2 Lanes	912	10	7	17	26	28	54	27	28	55
Net Change²		-1	-1	-2	28	27	55	27	26	53

¹ Total Trips (not discounting for pass-by traffic) from Table 2.

² Proposed use less previous site use.

Of note, banking has significantly changed over time. Up until the late 1990s, if you had to do any banking, it was necessary to use the drive-through lane or park/walk into the lobby. Since that time, online banking, direct deposits, and use of ATMs, has significantly changed banking and its associated traffic characteristics. Thus, the former bank use trip generation was realistically higher than summarized in the above table.

TRAFFIC EVALUATION

The total (including both entering and exiting) *new* weekday AM, weekday PM and Saturday midday peak hour vehicular trips of 15 to 109, are expected on the streets leading beyond the study area, or approximately 1 additional vehicle every 4 minutes during the weekday AM peak and less than 2 additional vehicles per minute (1 entering and 1 exiting) during the weekday PM and Saturday midday peaks. *Note, this increase does not discount for the former drive-in bank use on the site (see Table 3 for comparison to former site use).*

Accordingly, the amount of site-generated traffic is expected to have minimal effects on the operations of the external street network.

DRIVE-THRU QUEUING (STACKING) ANALYSIS

A drive-thru queuing (stacking) analysis was conducted to determine whether the proposed storage space is adequate to accommodate the drive-thru vehicles. Based on the Site Plan prepared by Senga Architects, the on-site vehicle storage space of the proposed drive-thru window lane is four vehicles in each lane without the disruption of site access or on-site circulation. An additional eight vehicles could be stored on site, six to the north towards 75th Street and two to the south towards Plainfield Road (for a total of 12 vehicles), prior to impacting operations off-site.

Based upon recent surveys conducted in 2021 at similar tobacco shops in the Chicagoland area with drive-through facilities (see *Appendix C*), the average stacking was two vehicles, which can be adequately accommodated on site without impacting on- or off-site operations. The maximum stacking observed at the locations surveyed was three vehicles, which can also be accommodated on-site.

For the existing ATM use, the minimum City of Darien requirements of 4 spaces per ATM is provided on-site.

PARKING ANALYSIS

Parking Demand Requirements

Based on the parking requirements outlined in the City of Darien Code of Ordinance (5A-11-5), 5 parking spaces are required for the proposed site. The City’s parking requirements are summarized in *Table 4*.

Table 4: City of Darien Parking Requirements

Use	Size	Parking Requirement	Parking Spaces	
			Required	Provided
Retail, Tobacco Shop	1,172 SF	4 spaces per 1,000 SF GFA	5	13 to 14

Parking Demand Projections

Based on parking surveys conducted by BLA on a weekday and weekend in December 2021, the peak observed parking demand at similar tobacco shops did not exceed 5 spaces, or 2.25 spaces per 1,000 square-feet of gross-floor area. Using this rate, the peak parking demand for the proposed 1,172 square-foot facility is anticipated to be 3 spaces.

Accordingly, the proposed parking supply of a minimum of 13 spaces will be adequate to accommodate the project parking demand for the proposed development.

CONCLUSIONS AND RECOMMENDATIONS

A traffic and parking summary was performed for the proposed tobacco shop with drive-thru window development located at 1005 75th Street in Darien, Illinois. Overall, the development is anticipated to have little effect on the operations of the area roadway network. The proposed site access is adequate to accommodate the projected site traffic. Adequate parking will be provided on-site to accommodate the anticipated peak demand. The on-site vehicle storage capacity of the proposed drive-thru is expected to be accommodated on-site.

We offer the following recommendations for your consideration:

- Appropriate wayfinding signing and/or pavement markings should be provided on site to direct traffic to the drive thru, including delineation/definition of the drive-thru lane, to discourage wrong-way traffic.
- Employee(s) should be encouraged to park in remote spaces (furthest from the site entrance) to provide convenient parking for customers.
- Should deliveries via a larger vehicle be required in the future, they should be scheduled, to the extent feasible, during off-peak hours.

Appendices

Appendix A

IDOT Traffic Count Summaries



Volume Count Report

LOCATION INFO	
Location ID	022 3307
Type	LINK
Funct'l Class	3
Located On	75th St
From Road	Cass Ave
To Road	Plainfield Rd
Direction	2-WAY
County	Dupage
Community	DARIEN
MPO ID	
HPMS ID	
Agency	Illinois DOT

COUNT DATA INFO	
Count Status	Accepted
Start Date	Tue 6/9/2020
End Date	Wed 6/10/2020
Start Time	11:00:00 AM
End Time	11:00:00 AM
Direction	2-WAY
Notes	
Station	75TH RD
Study	
Speed Limit	
Description	
Sensor Type	
Source	CombineVolumeCountsIncremental
Latitude,Longitude	

INTERVAL:60-MIN	
Time	Hourly Count
0:00-1:00	98
1:00-2:00	52
2:00-3:00	46
3:00-4:00	41
4:00-5:00	105
5:00-6:00	337
6:00-7:00	714
7:00-8:00	949
8:00-9:00	973
9:00-10:00	1,043
10:00-11:00	1,133
11:00-12:00	1,404
12:00-13:00	1,542
13:00-14:00	1,492
14:00-15:00	1,540
15:00-16:00	1,584
16:00-17:00	1,630
17:00-18:00	1,526
18:00-19:00	1,143
19:00-20:00	876
20:00-21:00	601
21:00-22:00	428
22:00-23:00	261
23:00-24:00	140
Total	19,658
AM Peak	11:00-12:00 1,404
PM Peak	16:00-17:00 1,630



Volume Count Report

LOCATION INFO	
Location ID	022 3507
Type	LINK
Funct'l Class	4
Located On	Plainfield Rd
From Road	Cass Ave
To Road	75th St
Direction	2-WAY
County	Dupage
Community	DARIEN
MPO ID	
HPMS ID	
Agency	Illinois DOT

COUNT DATA INFO	
Count Status	Accepted
Start Date	Mon 7/20/2020
End Date	Tue 7/21/2020
Start Time	12:00:00 PM
End Time	12:00:00 PM
Direction	2-WAY
Notes	
Station	PLAINFIELD RD
Study	
Speed Limit	
Description	
Sensor Type	
Source	CombineVolumeCountsIncremental
Latitude,Longitude	

INTERVAL:60-MIN	
Time	Hourly Count
0:00-1:00	55
1:00-2:00	26
2:00-3:00	16
3:00-4:00	35
4:00-5:00	89
5:00-6:00	201
6:00-7:00	399
7:00-8:00	570
8:00-9:00	695
9:00-10:00	663
10:00-11:00	667
11:00-12:00	811
12:00-13:00	879
13:00-14:00	796
14:00-15:00	902
15:00-16:00	987
16:00-17:00	1,106
17:00-18:00	1,040
18:00-19:00	803
19:00-20:00	660
20:00-21:00	533
21:00-22:00	292
22:00-23:00	183
23:00-24:00	94
Total	12,502
AM Peak	11:00-12:00 811
PM Peak	16:00-17:00 1,106

Appendix B

ITE Trip Generation Excerpts

Land Use: 822

Strip Retail Plaza (<40k)

Description

A strip retail plaza is an integrated group of commercial establishments that is planned, developed, owned, and managed as a unit. Each study site in this land use has less than 40,000 square feet of gross leasable area (GLA). Because a strip retail plaza is open-air, the GLA is the same as the gross floor area of the building.

The 40,000 square feet GFA threshold between strip retail plaza and shopping plaza (Land Use 821) was selected based on an examination of the overall shopping center/plaza database. No shopping plaza with a supermarket as its anchor is smaller than 40,000 square feet GLA.

Shopping center (>150k) (Land use 820), shopping plaza (40-150k) (Land Use 821), and factory outlet center (Land Use 823) are related uses.

Additional Data

The technical appendices provide supporting information on time-of-day distributions for this land use. The appendices can be accessed through either the ITETripGen web app or the trip generation resource page on the ITE website (<https://www.ite.org/technical-resources/topics/trip-and-parking-generation/>).

The sites were surveyed in the 1980s, the 1990s, the 2000s, and the 2010s in Alberta (CAN), California, Delaware, Florida, New Jersey, Ontario (CAN), South Dakota, Vermont, Washington, and Wisconsin.

Source Numbers

304, 358, 423, 428, 437, 507, 715, 728, 936, 960, 961, 974, 1009

Strip Retail Plaza (<40k) (822)

Vehicle Trip Ends vs: 1000 Sq. Ft. GLA

On a: **Weekday,**

Peak Hour of Adjacent Street Traffic,

One Hour Between 7 and 9 a.m.

Setting/Location: General Urban/Suburban

Number of Studies: 5

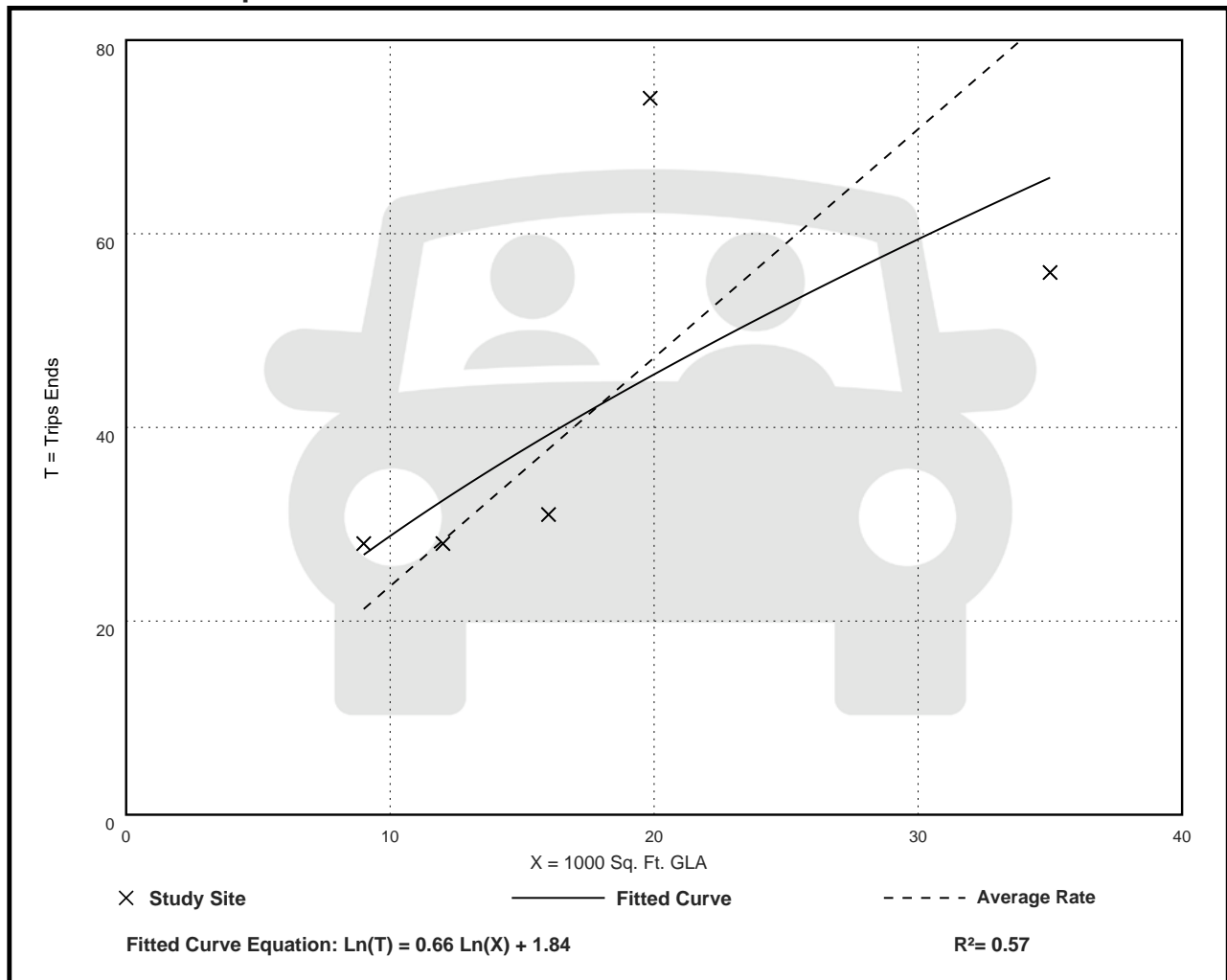
Avg. 1000 Sq. Ft. GLA: 18

Directional Distribution: 60% entering, 40% exiting

Vehicle Trip Generation per 1000 Sq. Ft. GLA

Average Rate	Range of Rates	Standard Deviation
2.36	1.60 - 3.73	0.94

Data Plot and Equation



Strip Retail Plaza (<40k) (822)

Vehicle Trip Ends vs: 1000 Sq. Ft. GLA

On a: **Weekday,**

Peak Hour of Adjacent Street Traffic,

One Hour Between 4 and 6 p.m.

Setting/Location: General Urban/Suburban

Number of Studies: 25

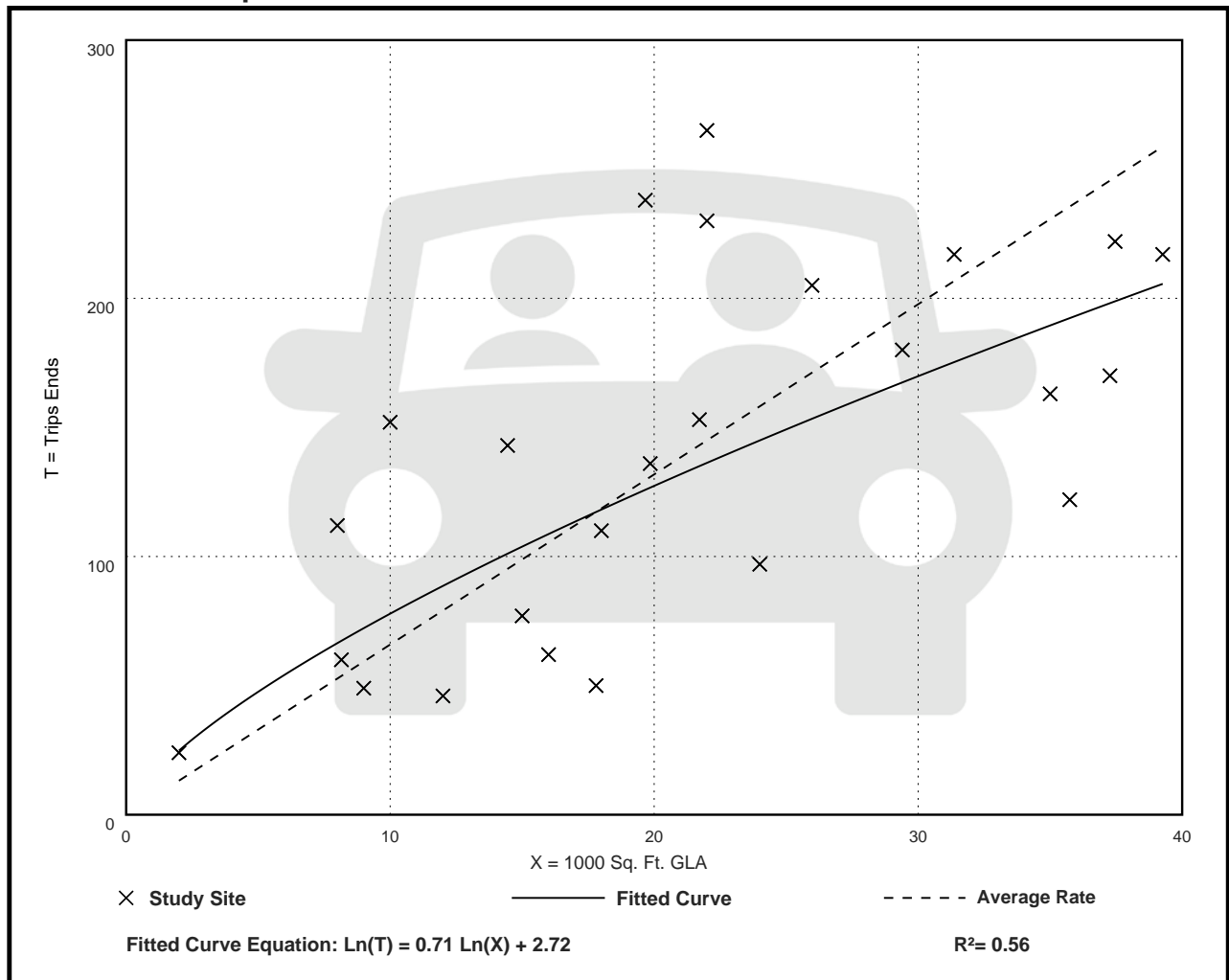
Avg. 1000 Sq. Ft. GLA: 21

Directional Distribution: 50% entering, 50% exiting

Vehicle Trip Generation per 1000 Sq. Ft. GLA

Average Rate	Range of Rates	Standard Deviation
6.59	2.81 - 15.20	2.94

Data Plot and Equation



Strip Retail Plaza (<40k) (822)

Vehicle Trip Ends vs: 1000 Sq. Ft. GLA

On a: Saturday, Peak Hour of Generator

Setting/Location: General Urban/Suburban

Number of Studies: 12

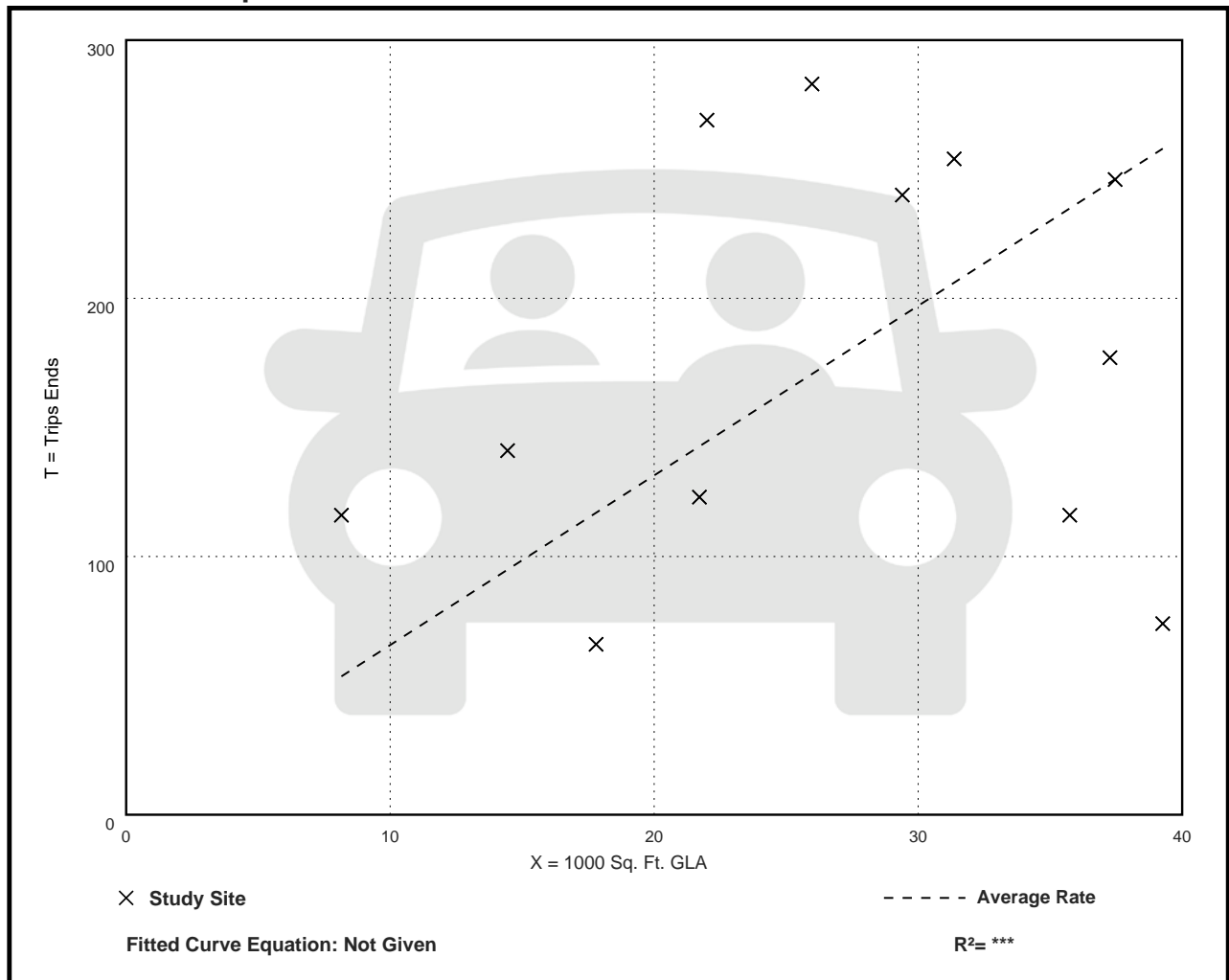
Avg. 1000 Sq. Ft. GLA: 27

Directional Distribution: 51% entering, 49% exiting

Vehicle Trip Generation per 1000 Sq. Ft. GLA

Average Rate	Range of Rates	Standard Deviation
6.57	1.88 - 14.23	3.45

Data Plot and Equation



Land Use: 881

Pharmacy/Drugstore with Drive-Through Window

Description

A pharmacy/drugstore is a retail facility that primarily sells prescription and non-prescription drugs. A pharmacy/drugstore also typically sells cosmetics, toiletries, medications, stationery, personal care products, limited food products, and general merchandise. The pharmacy/drugstores in this category have a drive-through window. Pharmacy/drugstore without a drive-through window (Land Use 880) is a related use.

Additional Data

Several study sites have two drive-through windows.

To assist in the future analysis of this land use, it is important that the number of drive-through lanes at the study site be reported.

The technical appendices provide supporting information on time-of-day distributions for this land use. The appendices can be accessed through either the ITETripGen web app or the trip generation resource page on the ITE website (<https://www.ite.org/technical-resources/topics/trip-and-parking-generation/>).

The sites were surveyed in the 1990s, the 2000s, and the 2010s in California, Colorado, Florida, Massachusetts, Minnesota, New Hampshire, New Jersey, New York, Texas, Vermont, and Wisconsin.

Source Numbers

369, 418, 436, 547, 550, 552, 563, 568, 573, 599, 621, 716, 727, 728, 734, 810, 870, 883, 1004, 1053

Pharmacy/Drugstore with Drive-Through Window (881)

Vehicle Trip Ends vs: 1000 Sq. Ft. GFA

On a: Weekday,

Peak Hour of Adjacent Street Traffic,

One Hour Between 7 and 9 a.m.

Setting/Location: General Urban/Suburban

Number of Studies: 21

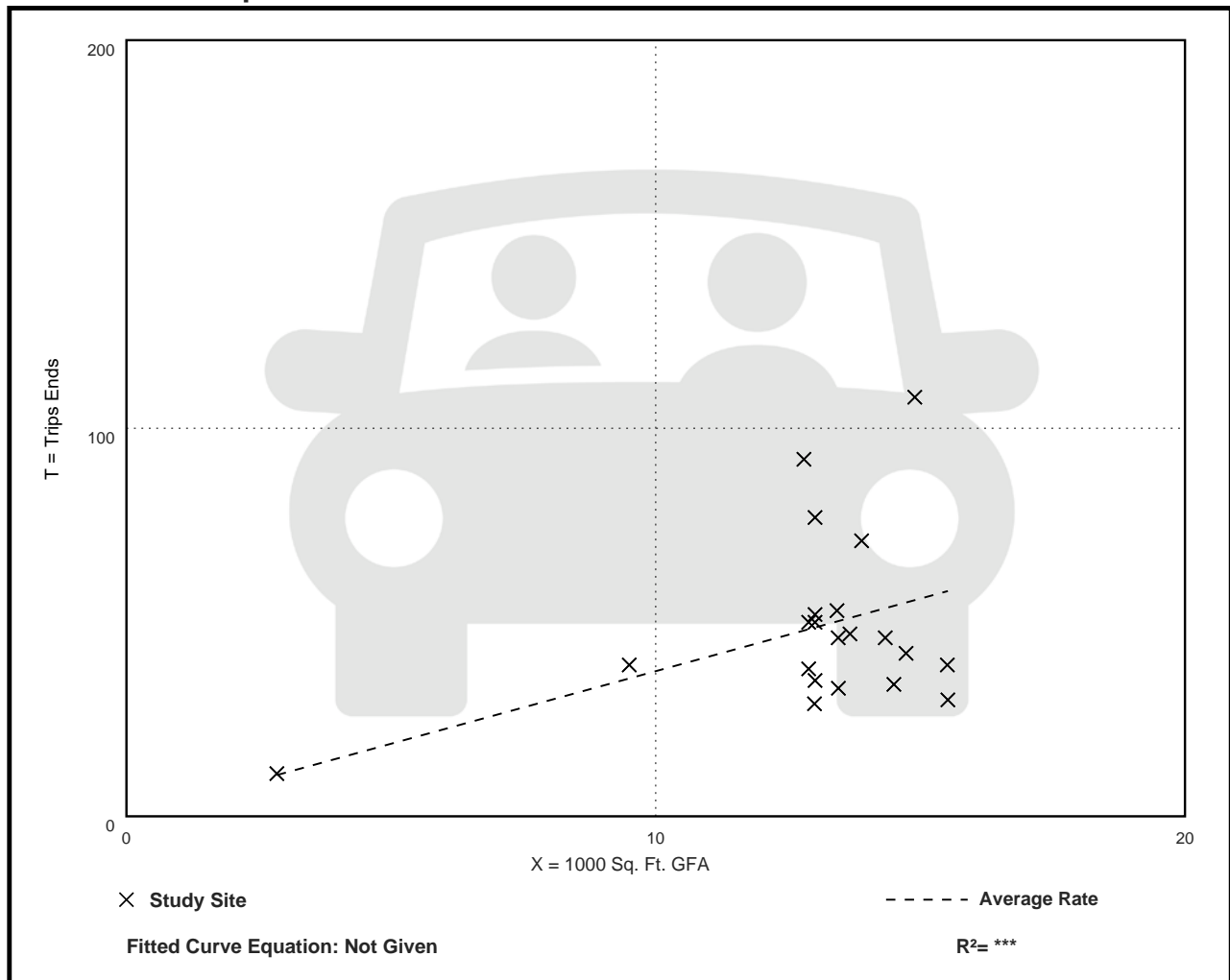
Avg. 1000 Sq. Ft. GFA: 13

Directional Distribution: 52% entering, 48% exiting

Vehicle Trip Generation per 1000 Sq. Ft. GFA

Average Rate	Range of Rates	Standard Deviation
3.74	1.93 - 7.25	1.55

Data Plot and Equation



Pharmacy/Drugstore with Drive-Through Window (881)

Vehicle Trip Ends vs: 1000 Sq. Ft. GFA

On a: Weekday,

Peak Hour of Adjacent Street Traffic,

One Hour Between 4 and 6 p.m.

Setting/Location: General Urban/Suburban

Number of Studies: 39

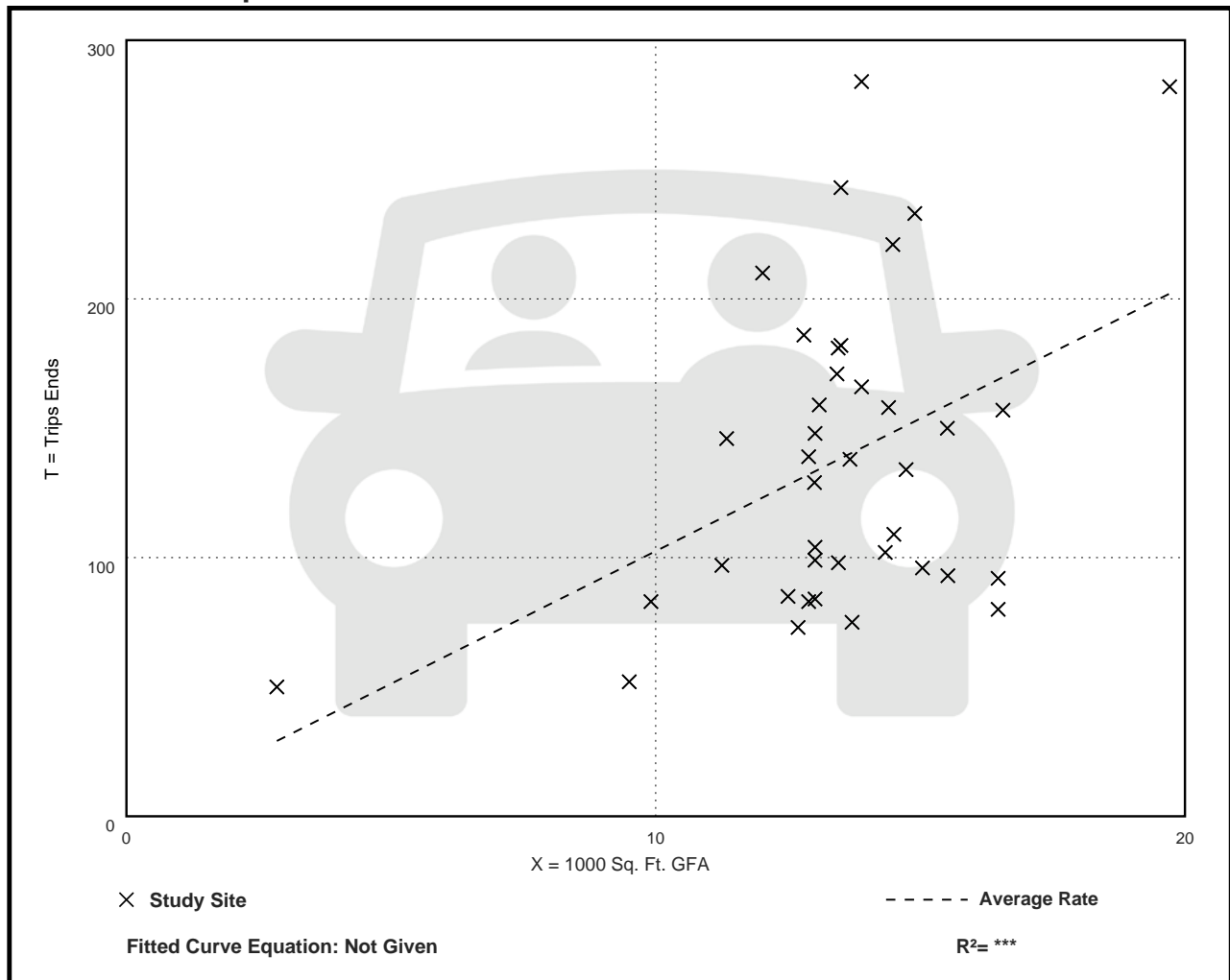
Avg. 1000 Sq. Ft. GFA: 13

Directional Distribution: 50% entering, 50% exiting

Vehicle Trip Generation per 1000 Sq. Ft. GFA

Average Rate	Range of Rates	Standard Deviation
10.25	4.86 - 20.45	4.01

Data Plot and Equation



Pharmacy/Drugstore with Drive-Through Window (881)

Vehicle Trip Ends vs: 1000 Sq. Ft. GFA

On a: Saturday, Peak Hour of Generator

Setting/Location: General Urban/Suburban

Number of Studies: 16

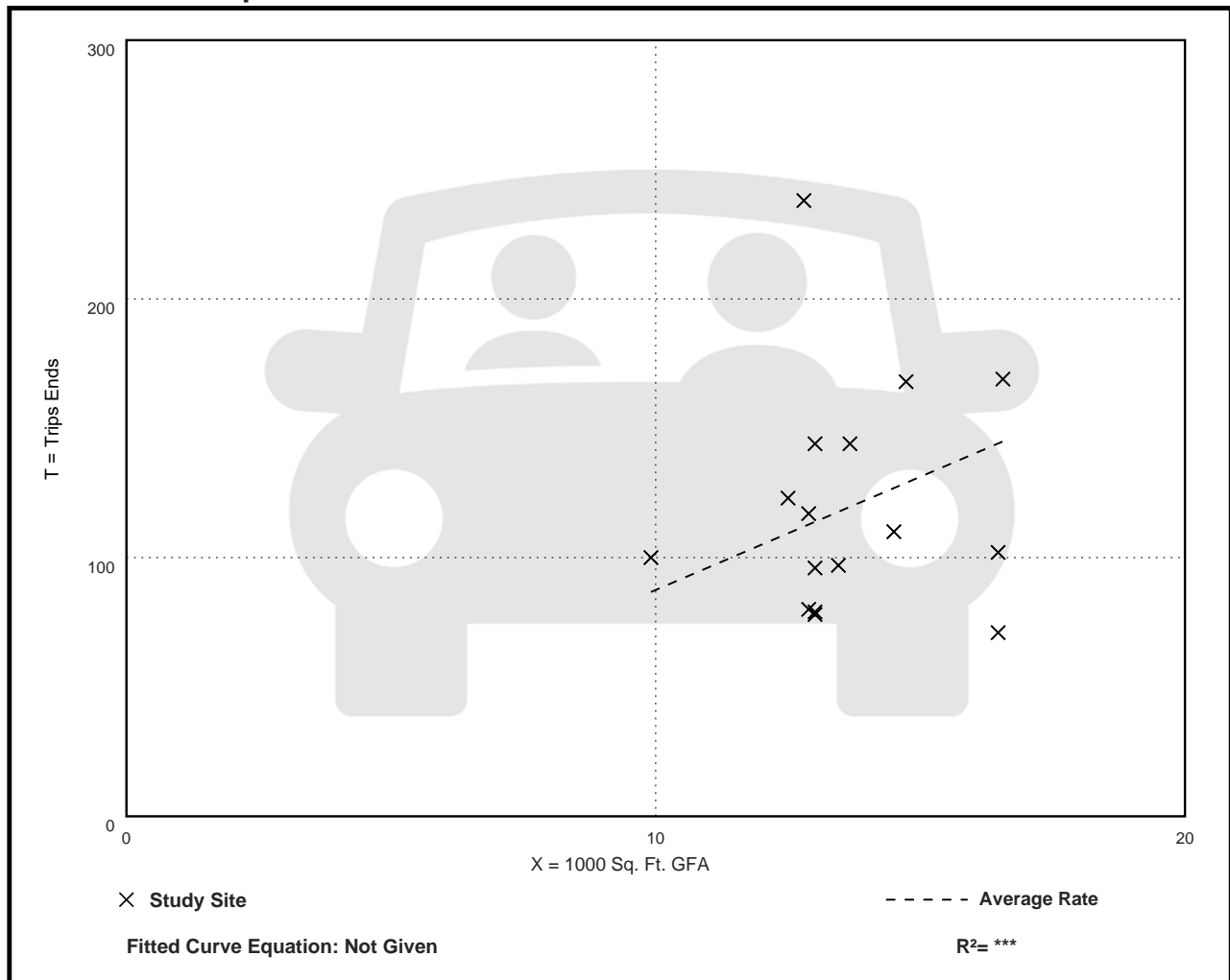
Avg. 1000 Sq. Ft. GFA: 14

Directional Distribution: 49% entering, 51% exiting

Vehicle Trip Generation per 1000 Sq. Ft. GFA

Average Rate	Range of Rates	Standard Deviation
8.75	4.31 - 18.59	3.36

Data Plot and Equation



Land Use: 912

Drive-in Bank

Description

A bank is a financial institution that can offer a wide variety of financial services. A drive-in bank provides banking services for a motorist through a teller station. A drive-in bank may also serve patrons who walk into the building. The drive-in lanes may or may not provide an automatic teller machine (ATM). Walk-in bank (Land Use 911) is a related use.

Additional Data

The independent variable—drive-in lanes—refers to all lanes at a banking facility used for financial transactions, including ATM-only lanes.

The technical appendices provide supporting information on time-of-day distributions for this land use. The appendices can be accessed through either the ITETripGen web app or the trip generation resource page on the ITE website (<https://www.ite.org/technical-resources/topics/trip-and-parking-generation/>).

The sites were surveyed in the 2000s and the 2010s in Colorado, Kentucky, Minnesota, Nebraska, New Jersey, New York, Oregon, Pennsylvania, Texas, Vermont, Virginia, Washington, and Wisconsin.

To assist in the future analysis of this land use, it is important that Friday data be collected and reported separately from weekday data. It is also important to specify the date and month of the data collection period and the number of drive-through lanes that are open at the time of the study.

Source Numbers

535, 539, 553, 555, 573, 577, 600, 624, 626, 629, 630, 637, 656, 657, 710, 724, 728, 866, 869, 883, 884, 927, 935, 961, 1047

Drive-in Bank (912)

Vehicle Trip Ends vs: Drive-In Lanes

On a: **Weekday,**
Peak Hour of Adjacent Street Traffic,
One Hour Between 7 and 9 a.m.

Setting/Location: General Urban/Suburban

Number of Studies: 36

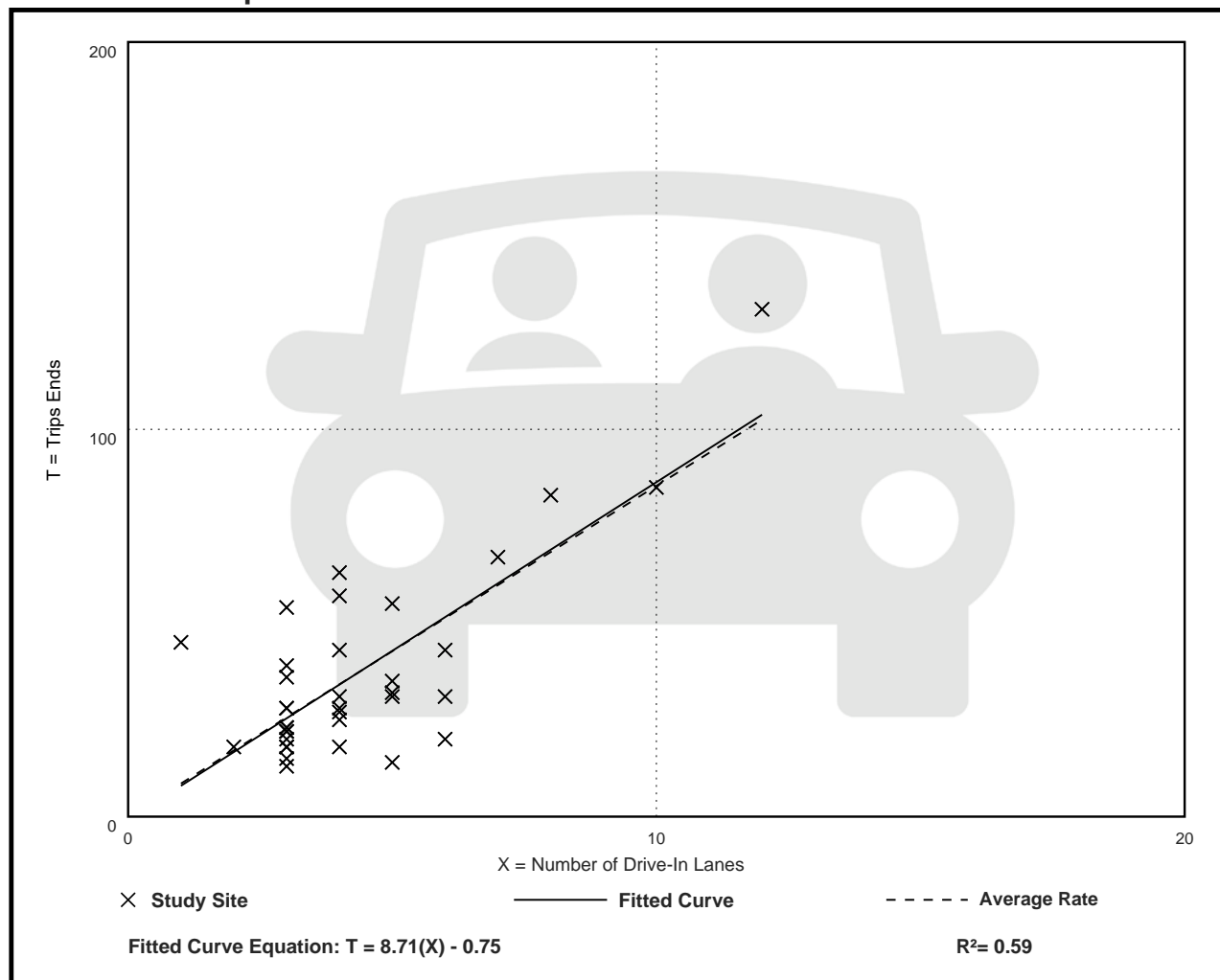
Avg. Num. of Drive-In Lanes: 4

Directional Distribution: 61% entering, 39% exiting

Vehicle Trip Generation per Drive-In Lane

Average Rate	Range of Rates	Standard Deviation
8.54	2.80 - 45.00	4.37

Data Plot and Equation



Drive-in Bank (912)

Vehicle Trip Ends vs: Drive-In Lanes

On a: **Weekday,**

Peak Hour of Adjacent Street Traffic,

One Hour Between 4 and 6 p.m.

Setting/Location: General Urban/Suburban

Number of Studies: 109

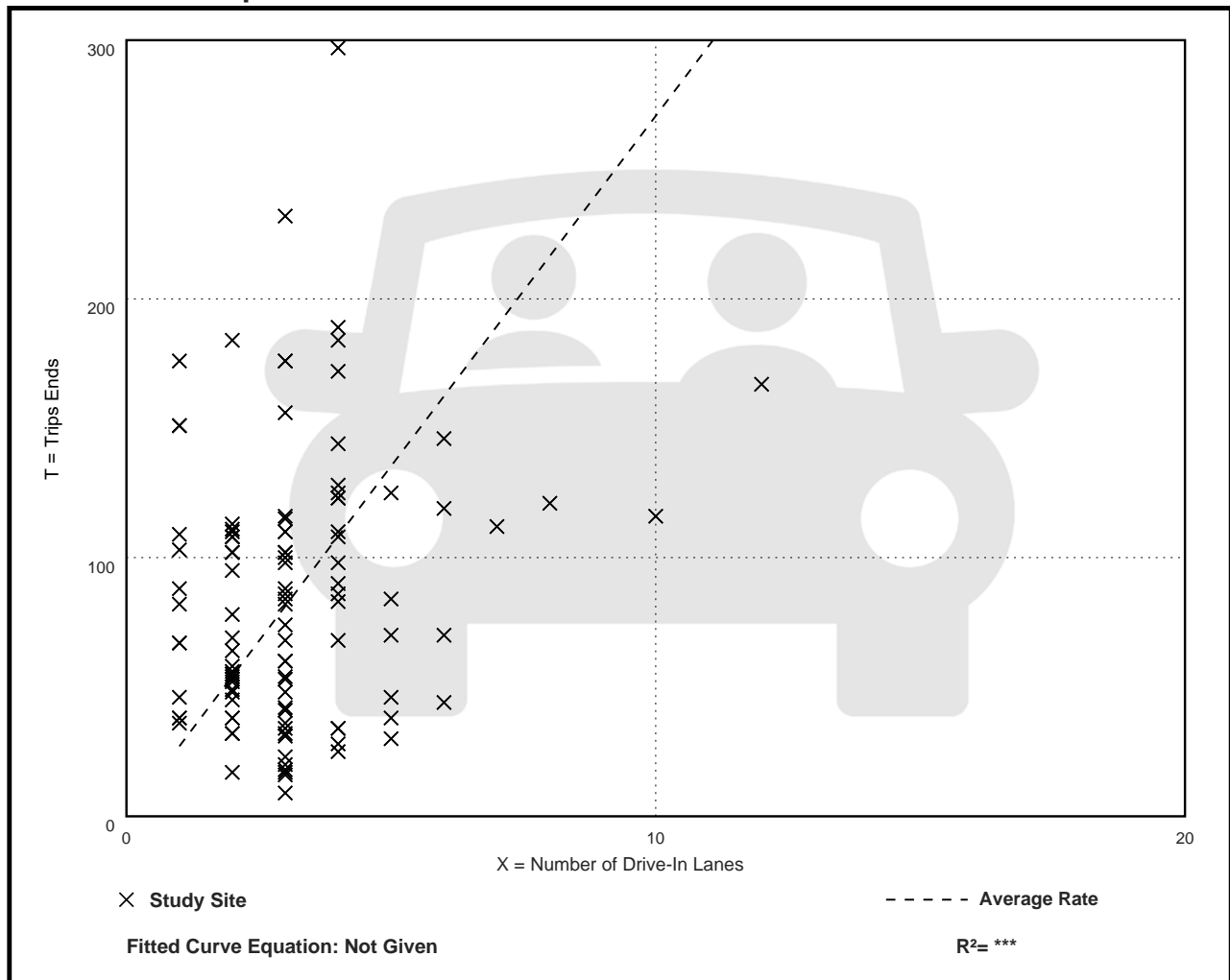
Avg. Num. of Drive-In Lanes: 3

Directional Distribution: 49% entering, 51% exiting

Vehicle Trip Generation per Drive-In Lane

Average Rate	Range of Rates	Standard Deviation
27.07	3.00 - 176.00	22.13

Data Plot and Equation



Drive-in Bank (912)

Vehicle Trip Ends vs: Drive-In Lanes

On a: Saturday, Peak Hour of Generator

Setting/Location: General Urban/Suburban

Number of Studies: 31

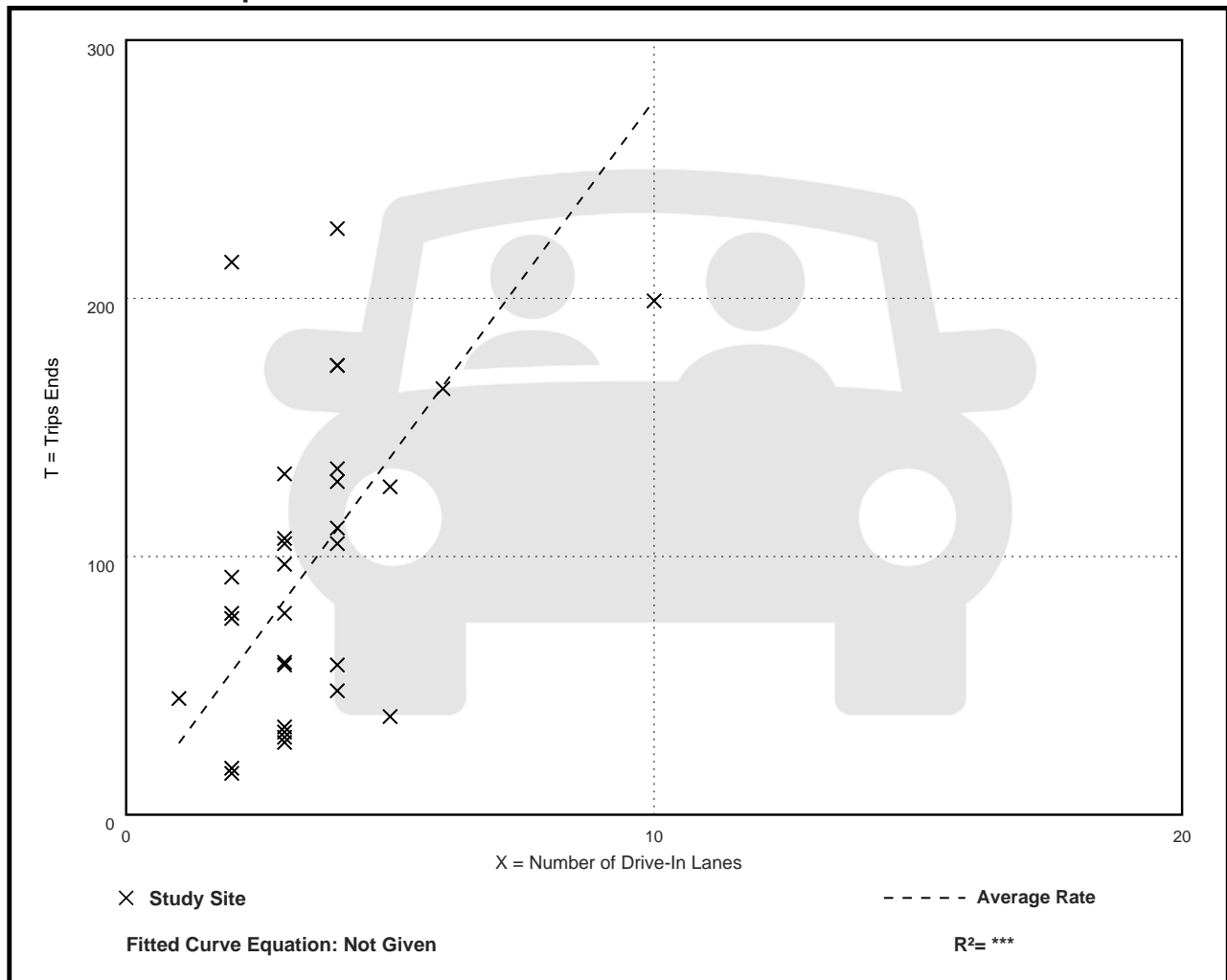
Avg. Num. of Drive-In Lanes: 3

Directional Distribution: 49% entering, 51% exiting

Vehicle Trip Generation per Drive-In Lane

Average Rate	Range of Rates	Standard Deviation
27.67	7.60 - 107.00	17.13

Data Plot and Equation



Vehicle Pass-By Rates by Land Use

Source: ITE *Trip Generation Manual*, 11th Edition

Land Use Code	821								
Land Use	Shopping Plaza (40 - 150k)								
Setting	General Urban/Suburban								
Time Period	Saturday Midday								
# Data Sites	1								
Average Pass-By Rate	31%								
	Pass-By Characteristics for Individual Sites								
						Non-Pass-By Trips			Adjacent Street
GLA (000)	State or Province	Survey Year	# Interviews	Pass-By Trip (%)	Primary (%)	Diverted (%)	Total (%)	Daily Volume	Source
144	New Jersey	1990	264	31	47	22	69	63362	24

Vehicle Pass-By Rates by Land Use

Source: ITE *Trip Generation Manual*, 11th Edition

Land Use Code	881								
Land Use	Pharmacy/Drugstore with Drive-Through Window								
Setting	General Urban/Suburban								
Time Period	Weekday PM Peak Period								
# Data Sites	3								
Average Pass-By Rate	49%								
	Pass-By Characteristics for Individual Sites								
GFA (000)	State or Province	Survey Year	# Interviews	Pass-By Trip (%)	Non-Pass-By Trips			Adj Street Peak Hour Volume	Source
					Primary (%)	Diverted (%)	Total (%)		
9.6	Florida	1995	370	47	40	13	53	—	30
16	Florida	1995	385	41	50	9	59	—	30
16	Florida	1995	522	58	25	17	42	—	30

Vehicle Pass-By Rates by Land Use

Source: ITE *Trip Generation Manual*, 11th Edition

Land Use Code	912								
Land Use	Drive-In Bank								
Setting	General Urban/Suburban								
Time Period	Weekday AM Peak Period								
# Data Sites	8								
Average Pass-By Rate	29%								
	Pass-By Characteristics for Individual Sites								
	GFA (000)	State or Province	Survey Year	# Interviews	Pass-By Trip (%)	Non-Pass-By Trips			Adj Street Peak Hour Volume
					Primary (%)	Diverted (%)	Total (%)		
3.8	Pennsylvania	2005	11	27	—	—	73	—	19
3.8	Pennsylvania	2005	9	24	—	—	76	—	19
3.8	Pennsylvania	2005	22	34	—	—	66	—	19
3.8	Pennsylvania	2005	30	27	—	—	73	—	19
3.8	Pennsylvania	2005	34	40	—	—	60	—	19
3.8	Pennsylvania	2005	7	27	—	—	73	—	19
3.8	Pennsylvania	2005	15	16	—	—	84	—	19
3.8	Pennsylvania	2005	27	36	—	—	64	—	19

Vehicle Pass-By Rates by Land Use

Source: ITE Trip Generation Manual , 11th Edition

Land Use Code	912								
Land Use	Drive-In Bank								
Setting	General Urban/Suburban								
Time Period	Weekday PM Peak Period								
# Data Sites	19								
Average Pass-By Rate	35%								
	Pass-By Characteristics for Individual Sites								
	GFA (000)	State or Province	Survey Year	# Interviews	Pass-By Trip (%)	Non-Pass-By Trips			Adj Street Peak Hour Volume
					Primary (%)	Diverted (%)	Total (%)		
2.7	Washington	2007	—	26	66	8	74	—	11
2.8	Washington	2007	—	21	55	24	79	—	11
3.3	Kentucky	1993	—	48	22	30	52	2570	34
3.4	Kentucky	1993	—	64	22	14	36	2266	34
3.4	Kentucky	1993	75	57	11	32	43	1955	34
3.5	Kentucky	1993	53	47	32	21	53	2785	2
3.6	Washington	2007	—	42	50	8	58	—	11
3.6	Washington	2007	—	29	—	—	71	—	11
3.8	Pennsylvania	2005	56	43	—	—	57	—	19
3.8	Pennsylvania	2005	38	41	—	—	59	—	19
3.8	Pennsylvania	2005	14	24	—	—	76	—	19
3.8	Pennsylvania	2005	63	29	—	—	71	—	19
3.8	Pennsylvania	2005	70	29	—	—	71	—	19
3.8	Pennsylvania	2005	29	27	—	—	73	—	19
3.8	Pennsylvania	2005	41	25	—	—	75	—	19
3.8	Pennsylvania	2005	37	31	—	—	69	—	19
3.8	Pennsylvania	2005	19	29	—	—	71	—	19
3.8	Pennsylvania	2005	34	21	—	—	79	—	19
3.8	Pennsylvania	2005	36	29	—	—	71	—	19

Vehicle Pass-By Rates by Land Use

Source: ITE *Trip Generation Manual*, 11th Edition

Land Use Code	912								
Land Use	Drive-In Bank								
Setting	General Urban/Suburban								
Time Period	Saturday Midday								
# Data Sites	5								
Average Pass-By Rate	38%								
	Pass-By Characteristics for Individual Sites								
					Non-Pass-By Trips				
GFA (000)	State or Province	Survey Year	# Interviews	Pass-By Trip (%)	Primary (%)	Diverted (%)	Total (%)	Adj Street Peak Hour Volume	Source
3.8	Pennsylvania	2005	63	33	—	—	67	—	19
3.8	Pennsylvania	2005	103	77	—	—	23	—	19
3.8	Pennsylvania	2005	34	37	—	—	63	—	19
3.8	Pennsylvania	2005	53	33	—	—	67	—	19
3.8	Pennsylvania	2005	25	12	—	—	88	—	19

Appendix C

Tobacco Shop with Drive-Thru Survey Data

Tobacco Shops with Drive-Thru Window Weekday PM (4-6 PM) Observations

December 2021

Location	Trip Generation						Peak Parking Demand		Drive-Thru Queue		AADT (year)
	Peak Hour Trips (1 Lane)			Rate ³			Spaces	Rate ³	AVE	MAX	
	In	Out	Total	In	Out	Total					
Smokes for Less ¹ 330 W. Lake St Addison, IL	37	37	74	18.5	18.5	37.0	4	2.0	2	3	29,300 (2019)
No Limit Smoke ² 320 E. St. Charles Rd Villa Park, IL	44	44	88	22.0	22.0	44.0	5	2.5	2	3	16,400 (2020)
Average	41	41	82	20.5	20.5	41.0	4.5	2.25	2	3	--

¹Building size is approximately 2,000 square-feet (SF), with 1 drive-thru lane. Approximately 80 percent of site traffic was observed to use the drive-thru.

²Building size is approximately 2,000 square-feet (SF), with 1 drive-thru lane. Approximately 70 percent of site traffic was observed to use the drive-thru.

³Per 1,000 square-feet (SF) Gross Floor Area (GFA).

Tobacco Shops with Drive-Thru Window Saturday Midday (11 AM - 1 PM) Observations

December 2021

Location	Trip Generation						Peak Parking Demand		Drive-Thru Queue		AADT (year)
	Peak Hour Trips (1 Lane)			Rate ³			Spaces	Rate ³	AVE	MAX	
	In	Out	Total	In	Out	Total					
Smokes for Less ¹ 330 W. Lake St Addison, IL	38	38	76	19.0	19.0	38.0	4	2.0	2	3	29,300 (2019)
No Limit Smoke ² 320 E. St. Charles Rd Villa Park, IL	42	42	84	21.0	21.0	42.0	5	2.5	2	3	16,400 (2020)
Average	40	40	80	20.0	20.0	40.0	4.5	2.25	2	3	--

¹Building size is approximately 2,000 square-feet (SF), with 1 drive-thru lane. Approximately 75 percent of site traffic was observed to use the drive-thru.

²Building size is approximately 2,000 square-feet (SF), with 1 drive-thru lane. Approximately 70 percent of site traffic was observed to use the drive-thru.

³Per 1,000 square-feet (SF) Gross Floor Area (GFA).

Parcel Viewer

1005 75TH ST, DARIEN, IL X

Show search results for 1005 7...

175

1009

158.83

1005 -011

42.46

40ft

41.751695 -87.968872 Degrees

County of DuPage, Esri Canada, Esri, HERE, G

Layer List

Layers

Parcel Search

Searches Shapes Buffer Results

Remove Clear TXT Download PDF Report

PIN	0927300011
OWNER	WEST SUBURBAN BK DARIEN
PROPERTY STREET NUMBER	1005
PROPERTY STREET DIRECTION	
PROPERTY STREET NAME	75TH ST
PROPERTY APARTMENT	
PROPERTY CITY	DARIEN
STATE	IL
PROPERTY ZIPCODE	60561
PROP_CLASS	C
FCVLAND	84,250
FCVIMP	49,780
FCVTOTAL	134,030
LEGAL DESCRIPTION 1	W 1/2 SW 1/4 LYG N OF
LEGAL CODE 1	00000000
PROPERTY ADDRESS	1005 75TH ST
TOWN STATE ZIP	DARIEN IL 60561

1 - 1 of 1 results

- Soils (SSURGO_Soils_2011)
- Unincorporated Zoning Data
- DTM 2017 Hillshade
- Imagery 2021 Satellite

Pictometry







Jordan Yanke

From: Michael Werthmann <mwerthmann@kloainc.com>
Sent: Thursday, September 22, 2022 1:25 PM
To: Jordan Yanke
Subject: RE: FW: Request for Review Comments - City of Darien New Use

Jordan:

The revised traffic statement looks good. Thank you.

Michael A. Werthmann, PE, PTOE
Principal

Kenig, Lindgren, O'Hara, Aboona, Inc.

9575 West Higgins Road, Suite 400

Rosemont, IL. 60018

(847) 518-9990 office

www.kloainc.com mwerthmann@kloainc.com



From: Jordan Yanke <jyanke@darienil.gov>
Sent: Thursday, September 22, 2022 11:02 AM
To: Michael Werthmann <mwerthmann@kloainc.com>
Subject: RE: FW: Request for Review Comments - City of Darien New Use



Here it is. Thanks.

Jordan Yanke

Senior Planner
1702 Plainfield Road, Darien, IL 60561

Email: jyanke@darienil.gov

Office: (630) 353-8113 |

Connect with the City of Darien!



From: Michael Werthmann <mwerthmann@kloainc.com>
Sent: Thursday, September 22, 2022 11:01 AM
To: Jordan Yanke <jyanke@darienil.gov>
Subject: RE: FW: Request for Review Comments - City of Darien New Use

Jordan:

**CITY OF DARIEN
DU PAGE COUNTY, ILLINOIS**

ORDINANCE NO. _____

**AN ORDINANCE GRANTING A SPECIAL USE FOR
A DRIVE-THROUGH ESTABLISHMENT**

(PZC2022-05: TABRIZ KHANLODHI, 1005 75TH STREET)

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

THIS 3rd DAY OF OCTOBER, 2022

**Published in pamphlet form by authority
of the Mayor and City Council of the City
of Darien, DuPage County, Illinois, this
_____ day of October, 2022.**

ORDINANCE NO. _____

**AN ORDINANCE GRANTING A SPECIAL USE FOR
A DRIVE-THROUGH ESTABLISHMENT**

(PZC2022-05: TABRIZ KHANLODHI, 1005 75TH STREET)

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

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

WHEREAS, the property legally described in Section 1 (the “Subject Property”), is zoned B-2 Community Shopping Center Business District pursuant to the Darien Zoning Regulations; and

WHEREAS, the petitioner has requested approval of a special use to allow for a Drive-Through Establishment within the B-2 zoning district; and

WHEREAS, on May 21, 1984, the City Council adopted Ordinance No. O-15-84, “An Ordinance Granting Certain Variations for the Commercial Development at 1005 – 75th Street” (the “1984 Ordinance”); and

WHEREAS, the 1984 Ordinance approved the development of the Subject Property as a West Suburban Bank facility and in connection with that approval, approved a site plan and a number of variations; and

WHEREAS, the Subject Property was developed in conformance with the 1984 Ordinance and remains in essentially the same condition since construction; and

ORDINANCE NO. _____

WHEREAS, given these approvals and a development which has been in place for close to 40 years, there is no basis for requiring that the current applicant – developer obtain what are commonly referred to as “existing condition variations” as part of its application; and

WHEREAS, pursuant to notice as required by law, the City’s Planning and Zoning Commission conducted a public hearing on September 21, 2022, and has forwarded its findings and recommendation of approval of this petition to the City Council; and

WHEREAS, on September 26, 2022, the City’s Municipal Services Committee reviewed the petition and has forwarded its recommendation of approval of this petition to the City Council; and

WHEREAS, the City Council has reviewed the findings and recommendations described above and now determines to grant the petition subject to the terms, conditions, and limitations described herein below;

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

SECTION 1: Subject Property. This Ordinance is limited and restricted to the property generally located at 1005 75TH Street, Darien, Illinois, and legally described as follows:

THAT PART OF THE SOUTHWEST QUARTER OF SECTION 27, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, DESCRIBED BY BEGINNING ON THE EAST LINE OF JACK’S TRACT NUMBER 1 ASSESSMENT PLAT (AS RECORDED IN DOCUMENT NUMBER R70-25695 IN THE OFFICE OF THE RECORDER OF DEEDS OF DUPAGE COUNTY) 100.0 FEET SOUTH OF THE QUARTER SECTION LINE AND RUNNING THENCE NORTH 88° 13’ 04” EAST PARALLEL WITH THE QUARTER SECTION LINE 175.0 FEET; THEN SOUTH 6° 59’ 43” EAST 76.38 FEET; THEN SOUTH 63° 46’ 10” WEST 200.0 FEET

ORDINANCE NO. _____

TO THE SOUTHEAST CORNER OF SAID JACK'S TRACT NUMBER 1 ASSESSMENT PLAT; THEN NORTH 1° 42' 37" WEST 158.68 FEET TO THE PLACE OF BEGINNING, IN DUPAGE COUNTY, ILLINOIS.

PIN: 09-27-300-011

SECTION 2: Special Use Granted. Pursuant to Section 5A-8-3-4 of the Darien Zoning Ordinance, a special use is hereby granted to allow for the operation of a Drive-Through Establishment.

SECTION 3: Conditions. The special use is subject to the following conditions:

- 1) **Hours of operation are limited to 7:00AM – 12:00AM. No business shall be conducted on site during closed/off hours, meaning the business, both drive-through lanes, and signage shall be shut down as required by section 4-3-7 (C) of the City Code.**
- 2) **Signage shall comply with the City's Sign Code. There shall be no flashing, blinking, digital, or electronic messaging window, wall, freestanding or other signs on site. Internally or externally illuminated window signs, LED displays, and other forms of temporary signage that could distract drivers such as inflatables, flags, or costumed attention contractors are prohibited.**
- 3) **If/when the demand arises for an exterior waste disposal container, applicant or future owner shall implement and construct an enclosure with landscaping, all in accordance with the submitted site plan and in compliance with the City's Zoning Ordinance. The City can demand the enclosure at any time. Applicant may install the enclosure if required by reason of its operations or rule of the hauler.**

SECTION 4: Home Rule. This ordinance and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such ordinance should (a) contain terms contrary to the provisions of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter no delegated to municipalities by state law. It is the intent of the corporate authorities of the City of Darien that to the extent of the terms of this ordinance should be inconsistent with any non-preemptive state law, that this ordinance shall supercede state law in that regard within its jurisdiction.

ORDINANCE NO. _____

SECTION 5: Effective Date. This Ordinance shall be in full force and effect upon its passage, approval, and publication as required by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 3rd day of October, 2022.

AYES _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this this 3rd day of October, 2022.

JOSEPH MARCHESE, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

AGENDA MEMO
City Council
October 3, 2022

ISSUE STATEMENT

A resolution authorizing the Mayor to execute a Bill of Sale for the transfer of certain water main and appurtenances to the County of DuPage.

RESOLUTION

BACKGROUND

In July of 2000, the City and the County entered into an agreement to extend a water main south and east of the City. As per the attached and labeled as [Attachment A](#), consisting of 22 pages, City Resolution No. R-19-00, Intergovernmental Agreement PW-0022-00, on page 7 item “6” (at such time as the City has determined it has recovered its costs of extending and maintaining the System Extension, or at the expiration of 20 years (whichever comes first), the City would convey the system extension to the County at no cost or charge to the County.).

The expiration of 20 years has occurred and the City is desirous to conveying the water main extension to the County, conduits, pipes, laterals, hydrants and valves that run from Frontage Road South through 87th St. then east on 87th St., to the County’s existing Water System, see attached Bill of Sale, labeled as [Exhibit A](#).

COMMITTEE RECOMMENDATION

The Municipal Services Committee recommends approval of the resolution authorizing the Mayor to execute a Bill of Sale for the transfer of certain water main and appurtenances to the County of Dupage. The City Attorney reviewed the Bill of Sale and recommends approval through said resolution.

ALTERNATE CONSIDERATION

As directed by the City Council.

DECISION MODE

This item will be on the October 3, 2022 City Council agenda, for formal approval.

RESOLUTION NO. R-19-00

**A RESOLUTION AUTHORIZING THE MAYOR AND CITY CLERK
TO EXECUTE AN INTERGOVERNMENTAL AGREEMENT
BETWEEN THE COUNTY OF DU PAGE AND THE CITY OF DARIEN
FOR THE CONSTRUCTION OF WATER IMPROVEMENTS
AND THE PROVISION OF WATER SERVICE TO CERTAIN AREAS OF
DU PAGE COUNTY AND THE CITY OF DARIEN**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DARIEN,
DU PAGE COUNTY, ILLINOIS,** that the Mayor and City Clerk be and the same are
hereby authorized to execute an Intergovernmental Agreement between the county of
DuPage and the City of Darien for the construction of water improvements and the
provision of water service to certain areas of DuPage County and the City of Darien, a
copy of which is attached hereto as "Exhibit A", which is by this reference expressly
incorporated herein.

**PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF
DARIEN, DU PAGE COUNTY, ILLINOIS,** this 7th day of August, 2000.

AYES: 7 - Biehl, Cotten, Durkin, Hagen, Marchese, Quiaoit, Weaver

NAYS: 0 - None

ABSENT: 0 - None

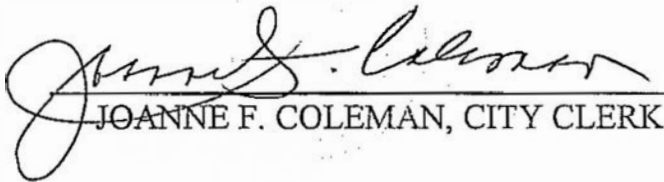
RESOLUTION NO. R-19-00

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE
COUNTY, ILLINOIS, this 7th day of August, 2000.



CARMEN D. SOLDATO, MAYOR

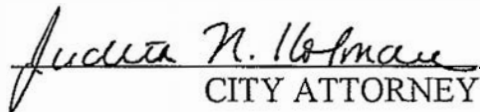
ATTEST:



JOANNE F. COLEMAN, CITY CLERK



APPROVED AS TO FORM:



JUDITH N. HOLMAN
CITY ATTORNEY

R E S O L U T I O N

PW-0022-00

INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITY OF DARIEN AND THE COUNTY OF DUPAGE FOR THE CONSTRUCTION OF WATER IMPROVEMENTS AND THE PROVISION OF WATER SERVICE TO CERTAIN AREAS OF DUPAGE COUNTY AND THE CITY OF DARIEN

WHEREAS, the City of Darien ("City") and the County of DuPage ("COUNTY") are public agencies within the meaning of the Illinois "Intergovernmental Cooperation Act", as specified at 5 ILCS 220/1, et seq., and are authorized by Article 7, Section 10 of the Constitution of the State of Illinois to cooperate for any public purpose; and

WHEREAS, the purpose of the Intergovernmental Cooperation Act and Article 7 of the Constitution of the State of Illinois includes fostering cooperation among governmental bodies; and

WHEREAS, pursuant to authority granted at 55 ILCS 5/5-15001, et. seq., the COUNTY is authorized to operate and maintain a water distribution system, including water mains and appurtenances thereto, for the purpose of providing a safe and dependable supply of water to County inhabitants; and

WHEREAS, pursuant to authority granted at 65 ILCS 5/11-129-1, et. seq., the CITY is authorized to operate and maintain a water distribution system, including water mains and appurtenances thereto, for the purpose of providing a safe and dependable supply of water to its inhabitants; and

WHEREAS, the COUNTY currently provides a potable water supply to certain portions of the CITY from the COUNTY'S Southeast Regional Water Facility; and

WHEREAS, the COUNTY is desirous of extending its water improvements to a certain area generally south and east of the CITY. This area is depicted on Exhibit 1 of the AGREEMENT, attached thereto and made a part hereof (said area sometimes

hereinafter referred to as the "County Extension Area"). The County Extension Area is currently not served by any public water supply; and

WHEREAS, the CITY is also desirous of making a public water distribution system available to certain areas located generally south of Interstate 55 and representing the far southeastern area of the CITY as well as areas in unincorporated DuPage County within the CITY'S planning jurisdiction. This area is also depicted on Exhibit 1, and is sometimes hereinafter referred to as the "City Extension Area." The parcels comprising the City Extension Area are further identified by Permanent Tax Index Number (P.I.N.) on Exhibit 2 of the AGREEMENT, attached thereto and made a part hereof; and

WHEREAS, in order for the COUNTY to efficiently serve the County Extension Area, it is necessary for the COUNTY to extend its water system under Interstate 55 at approximately Woodland Drive and thereafter south and east to the intersection of 87th Street and Clarendon Hills Road. Similarly, in order for the CITY to extend its water system to the City Extension Area, it would be necessary for the CITY to construct a water line under Interstate 55 at Woodland Drive and thereafter proceed south and east with said improvements; and

WHEREAS, the CITY and COUNTY have determined it would be an imprudent expenditure of public monies for both the COUNTY and the CITY to provide what would be redundant water improvements; and

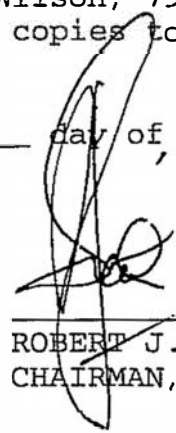
WHEREAS, the CITY and COUNTY have each determined, through their respective legislative bodies, that it is in the best interests of each party, and of their residents, for the CITY and COUNTY to engage in a Project to extend their respective water systems as a joint and cooperative effort in accord with the terms and conditions of the Inter-governmental Agreement attached hereto; and

WHEREAS, the Public Works Committee has reviewed and approved the attached Intergovernmental Agreement.

NOW THEREFORE, BE IT RESOLVED by the DuPage County Board that the attached Agreement between the County of DuPage and the City of Darien is hereby accepted and approved, and that the Chairman of the DuPage County Board is hereby authorized and directed to execute the Agreement on behalf of the County; and

BE IT FURTHER RESOLVED that the DuPage County Clerk be directed to transmit certified copies of this Resolution and the attached Agreement to the City of Darien, Rick Curneal, 1702 Plainfield Road, Darien, IL 60559; John B. Murphey, Esq., Rosenthal, Murphey, Coblantz & Janega, 30 No. LaSalle-Ste. 1624, Chicago, IL 60602; Anthony Hayman, Assistant State's Attorney; County Auditor; Purchasing; Karen Wilson, 7900 South Route 53, Woodridge, IL 60517; and three (3) copies to the DuPage County Department of Public Works.

Enacted and approved this 25th day of July, 2000 at Wheaton, Illinois.

By: 
ROBERT J. SCHILLERSTROM
CHAIRMAN, DUPAGE COUNTY BOARD

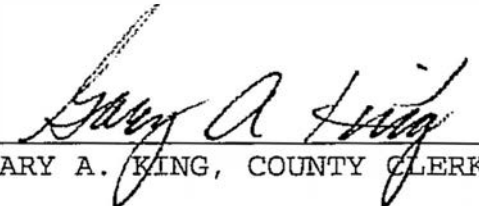
ATTEST
By: 
GARY A. KING, COUNTY CLERK

EXHIBIT A

INTERGOVERNMENTAL AGREEMENT
BETWEEN THE COUNTY OF DU PAGE AND THE CITY OF DARIEN
FOR THE CONSTRUCTION OF WATER IMPROVEMENTS
AND THE PROVISION OF WATER SERVICE TO CERTAIN AREAS OF
DU PAGE COUNTY AND THE CITY OF DARIEN

This Agreement is entered into this 25th day of July, , 2000, between the County of DuPage, a body corporate and politic with offices at 421 North County Farm Road, Wheaton, IL 60187 (the "COUNTY") and the City of Darien, a municipal corporation with offices at 1702 Plainfield Road, Darien, IL 60559 (the "CITY").

RECITALS

A. The COUNTY and CITY are public agencies within the meaning of the Illinois Intergovernmental Cooperation Act, 5 ILCS 220/1, et seq. as authorized by Article VII, Section 10 of the 1970 Constitution of the State of Illinois.

B. The Intergovernmental Cooperation Act encourages and provides for units of local government to cooperate and enter into intergovernmental agreements for mutual benefit.

C. The COUNTY owns, operates and maintains a well, water storage reservoir, water pumping system, water softeners and the tributary water distribution system consisting of water mains and laterals, pursuant to 55 ILCS 5/15001, et seq. The City owns and

operates a water distribution system pursuant to 65 ILCS 5/11-129-1, et seq.

D. The COUNTY currently provides a potable water supply to certain portions of the CITY from the COUNTY'S Southeast Regional Water Facility.

E. The COUNTY is desirous of extending its water improvements to a certain area generally south and east of the CITY. This area is depicted on **Exhibit 1** attached hereto and made a part hereof (said area sometimes hereinafter referred to as the "County Extension Area"). The County Extension Area is currently not served by any public water supply.

F. The CITY is also desirous of making a public water distribution system available to certain areas located generally south of Interstate 55 and representing the far southeastern area of the CITY as well as areas in unincorporated DuPage County within the CITY'S planning jurisdiction. This area is also depicted on **Exhibit 1**, attached hereto and made a part hereof, and is sometimes hereinafter referred to as the "City Extension Area." The parcels comprising the City Extension Area are further identified by Permanent Tax Index Number (P.I.N.) on **Exhibit 2**, attached hereto and made a part hereof.

G. In order for the COUNTY to efficiently serve the County Extension Area, it is necessary for the COUNTY to extend its water system under Interstate 55 at approximately Woodland Drive and thereafter south and east to the intersection of 87th Street

and Clarendon Hills Road. Similarly, in order for the CITY to extend its water system to the City Extension Area, it would be necessary for the CITY to construct a water line under Interstate 55 at Woodland Drive and thereafter proceed south and east with said improvements.

H. The CITY and COUNTY have determined it would be an imprudent expenditure of public monies for both the COUNTY and the CITY to provide what would be redundant water improvements.

I. To that end, the CITY and COUNTY have engaged in discussions and have determined it is in their mutual best interests and in the interests of the sound and orderly growth and development of this area of the CITY and COUNTY for the two governmental entities to enter into an agreement containing these essential elements:

1) The COUNTY has completed its extension of its water system south across Interstate 55 at Woodland Drive;

2) The CITY would make water available to the County Extension Area and the City Extension Area by constructing a 10-inch diameter water line from the extension of the 1999 County Improvements to the intersection of 87th Street and Clarendon Hills Road at no cost to the COUNTY;

3) The CITY would retain ownership and title to this water system extension (sometimes hereinafter referred to as the "System Extension") for a period of not to exceed 20 years;

4) The COUNTY would utilize the System Extension for purposes of distributing a water supply to the County Extension Area and the City Extension Area;

5) The CITY would recover the costs incurred by the CITY in constructing and maintaining the System Extension by way of appropriate connection charges or other fees assessed against owners of property located within the City Extension Area who desire to obtain a supply of water from the COUNTY and whom the CITY authorizes to use of the System Extension;

6) At such time as the CITY has determined it has recovered its costs of extending and maintaining the System Extension, or at the expiration of 20 years (whichever comes first), the CITY would convey the System Extension to the COUNTY at no cost or charge to the COUNTY.

J. The DU PAGE COUNTY BOARD and the DARIEN CITY COUNCIL have determined entering into this Agreement for the construction of the System Extension to the County Extension Area and the City Extension Area in the manner set forth hereinbelow will benefit the citizens of the COUNTY and the citizens of the CITY.

K. The COUNTY and CITY desire to enter into an appropriate intergovernmental agreement to achieve the goals set forth hereinabove in the manner set forth hereinbelow.

NOW, THEREFORE, IN CONSIDERATION OF THE PREMISES AND THE MUTUAL COVENANTS CONTAINED HEREIN, THE COUNTY AND CITY AGREE, as follows:

1.0: Recitals Incorporated. The foregoing Recitals are fully incorporated herein.

2.0: "County Extension Area," "City Extension Area," "County Improvements, " and the "System Extension" Defined.

2.1: For purposes of this Agreement, "County Extension Area" shall refer to that area of the COUNTY depicted in green on Map **Exhibit 1**, attached hereto and made a part hereof.

2.2: For purposes of this Agreement, "City Extension Area" shall refer to that area of the CITY and COUNTY depicted in yellow on Map **Exhibit 1**, attached hereto and made a part hereof.

2.3: For purposes of this Agreement, "County Improvements" shall refer to the COUNTY'S construction of a ten inch (10") diameter water distribution line and related improvements necessary to extend the COUNTY'S water system from its present terminus north of I-55 at approximately Woodland Drive south under Interstate 55 to the terminus thereof at and under South Frontage Road.

2.4: For purposes of this Agreement, "System Extension" shall refer to the construction of a 10-inch diameter water line and related improvements necessary to extend the COUNTY'S Water

System from the terminus of the County Improvements to the intersection of 87th Street and Clarendon Hills Road, so as to serve the County Extension Area and the City Extension Area.

3.0: Construction of the County Improvements.

3.1: The COUNTY has completed the extension of the County improvements.

4.0: Construction of the System Extension.

4.1: Promptly upon execution of this Agreement, the CITY shall cause the preparation of engineering and construction plans to construct the System Extension. The City shall be responsible for the selection of one or more consultants to provide all engineering activities, including design, construction, supervision and resident engineering, if applicable. The City shall be solely responsible for paying these consultant costs.

4.2: Upon completion of said plans, the COUNTY shall review and approve thereof.

4.3: Upon the COUNTY'S approval of the plans for the System Extension, the CITY shall proceed to cause the construction thereof in accordance with all applicable laws and regulations to which the CITY is subject in the construction of public improvements. The CITY shall be solely responsible for the cost of construction of the System Extension.

4.4: The City shall be responsible for administering, directing and supervising all work designs, bids, contracts and

the like for all System Extension Improvements, including making all payments to contractors used in the Project.

5.0: Construction and COUNTY Right-of-Way; Construction in State Right-of-Way.

5.1: As part of the COUNTY'S approval of the System Extension, the COUNTY shall grant the CITY permission to construct said improvements under any existing street or other suitable right-of-way where the COUNTY has an existing and compatible easement or other right to access.

5.2: The parties shall cooperate to use their mutual best efforts to obtain requisite permits from the Illinois Department of Transportation (IDOT) in order to construct the System Extension subject to the jurisdiction of IDOT, including but not limited to South Frontage Road.

6.0: Easements.

6.1: The CITY shall be solely responsible for obtaining easements across any property not under the control of the CITY, COUNTY, or IDOT for purposes of constructing the System Extension.

6.2: The exact location and dimensions of the easements shall be subject to the direction and control of the CITY provided the width and form of easement are approved by the COUNTY. For purposes of this section, the COUNTY'S minimum width for the required easements is 10 feet, with 20 foot easements being preferred. The City shall use its best efforts to obtain

easements substantially in accordance with the DuPage County standard easement format, and in accordance with the 20 foot preferred width, but in no case less than 10 feet.

6.3: The CITY shall require that all such easements be permanent, be for purposes of constructing and maintaining the System Extension, and run in favor of both the CITY and the COUNTY.

7.0: Ownership of System Extension; COUNTY'S Right to Utilize System Extension.

7.1: Throughout the term of this Agreement, all right, title and interest in the System Extension and related improvements shall remain vested solely in the CITY; except that the section of the System Extension located south and/or east of the CITY'S southeast boundary shall be transferred from the CITY to the COUNTY upon the CITY'S final acceptance of the System Extension in accordance with the contract between the City and the entity performing the work..

7.2: Throughout the term of this Agreement, the COUNTY shall have the right to utilize the System Extension free of charge for purposes of (a) distributing water throughout the City Extension Area subject to the terms and limitations set forth in Section 9 hereinbelow; and, (b) transmitting water to the County Extension Area in the sole discretion of the COUNTY.

8.0: Maintenance of the System Extension.

8.1: Throughout the term of this Agreement, the CITY and COUNTY shall each be solely responsible for the maintenance of the portion of the System Extension owned by each entity.

8.2: The CITY shall from time to time report to the COUNTY as to the status of any maintenance activities performed on the portion of the System Extension owned by the CITY, and upon notification from the COUNTY, shall perform such additional maintenance and repairs as the parties mutually determine to be necessary.

9.0: Connections to the System Extension within the City Extension Area; Connection and Water Use Rights of Existing Homeowners within the City Extension Area .

9.1: For purposes of this Agreement, all water service customers within the City Extension Area shall be deemed for all purposes as City customers. All those water service customers within the County Extension Area shall be considered County water customers for all purposes. The sale of water to any customer within the City Extension Area shall be in accordance with and subject to the terms, conditions and limitations set forth in Agreements in existence between the City and County as those Agreements may change from time to time.

9.2: In addition to the requirements set forth hereinabove, and subject to the rights prescribed in **Section 9.3** hereinbelow

the COUNTY shall not grant any connections from the County improvements or the System Extension to properties located within the City Extension Area unless the CITY approves of such extension in writing by action of the CITY'S corporate authorities. The determination of whether or not to grant such approval shall be vested in the sole discretion of the CITY.

9.3: The properties identified by an asterisk (*) on **Exhibit 2** are properties within the City Extension Area located in unincorporated DuPage County and which are improved by existing homes being served by private water wells (the "Existing Homes"). In the event an owner of an Existing Home desires to connect up to the System Extension, said owner shall be allowed to do so under the following terms and conditions:

1) The Owner shall be required to pay any extension costs. The CITY shall not impose any fees, charges, surcharges or any other additional costs over and above what the CITY charges to residents of the CITY who extend water service to their homes.

2) The Owner shall pay only the connection charge currently being charged by the CITY for CITY residential customers.

3) The improvements located in any right-of-way shall be conveyed to the CITY by Bill of Sale.

4) The Owner shall pay the CITY'S standard basic water rate for in-CITY residential customers.

5) The CITY shall not require any owner of an existing home to sign an annexation agreement with the CITY in order to obtain water service.

9.4: The rights accorded to owners of Existing Homes pursuant to Section 9.3 shall apply to successor owners of the Existing Homes. However, these rights shall not apply to any owner or successors owner of an Existing Home who chooses to further redevelop or redevelop any such property.

10.0: Transfer of the System Extension to the COUNTY.

10.1: The CITY shall transfer all of its right, title and interest to the System Extension (not previously transferred pursuant to Section 7.1) to the COUNTY at the earlier of: (a) 90 days after notice of intent to transfer, as provided to the COUNTY from the CITY; or, (b) 20 years from the date the System Extension is complete and operational.

11.0: Notice of Land Use Proposals within the City Extension Area; No Delegation of Zoning Authority.

11.1: The COUNTY shall notify the CITY within 30 days of the COUNTY'S receipt of any application for rezoning, special use, variation, planned unit development or subdivision with respect to any portion of the City Extension Area located within unincorporated DuPage County.

11.2: Nothing in this Agreement is intended to limit or delegate the COUNTY'S legislative discretion and authority with respect to the consideration of any land use proposal located

within that portion of the City Extension Area that is within unincorporated DuPage County.

11.3: Nothing herein is intended to limit the rights possessed by the CITY under the Counties Code or any other applicable statute or ordinance with respect to any land use proposal for any property located within the CITY'S Extension Area that is in unincorporated DuPage County.

12.0: COUNTY Warranties.

12.1: The COUNTY warrants there are no commitments or contracts of any kind which would limit the COUNTY from entering into this Agreement.

12.2: The COUNTY warrants that upon the completion of the System Extension, the COUNTY possesses adequate supply and pumping capacity to serve the reasonably anticipated needs of the City Extension Area and the County Extension Area, and will provide water service to the City Extension Area subject to the terms hereof.

12.3: The COUNTY warrants there is not now any litigation, suit or administrative proceeding pending or, to the best of its knowledge, threatened which might adversely affect the COUNTY'S title to, right to possession of, or right to use the COUNTY'S water system in the manner contemplated by this Agreement.

13.0: CITY Warranties.

13.1: The CITY warrants it has taken all actions necessary to authorize the performance of its obligations under this Agreement.

13.2: The CITY warrants there is not now any litigation, suit or administrative governmental proceedings pending or, to its knowledge, threatened which would limit the CITY'S right to enter into this Agreement.

13.3: The CITY warrants it will take no action, enter into no contract, incur no indebtedness, engage in no financing or take any other action which would in any way limit, impair or inhibit the CITY'S ability to transfer ownership of the System Extension to the COUNTY pursuant to the terms hereof.

14.0: Notices.

14.1: All notices or communications provided for herein shall be in writing and shall be delivered to the COUNTY or the CITY by both facsimile and by United States Mail, First Class, postage prepaid, addressed as follows:

If to the COUNTY: County of DuPage Offices
421 North County Farm Road
Wheaton, IL 60187
Attn: Gregory Wilcox

With a copy to: Anthony E. Hayman
Assistant State's Attorney
505 No. County Farm Road
Wheaton, IL 60187

If to the CITY: City of Darien
1702 Plainfield Rd.
Darien, IL 60559
Attn: Rick Curneal, City Administrator

With a copy to: John B. Murphey, Esq.
Rosenthal, Murphey,
Coblentz & Janega
30 No. LaSalle - Ste. 1624
Chicago, IL 60602

15.0: Indemnification.

15.1: The CITY shall indemnify, defend and hold harmless the COUNTY from any and all claims, causes of action, suits, setoffs or actions which have been made, or may arise, as a result of discharge of the COUNTY'S obligations pursuant to this Agreement, to the extent allowed by law and provided such indemnification obligation shall not include acts resulting from the negligent or wilful conduct of the COUNTY.

15.2: The COUNTY agrees to defend, hold harmless and indemnify the CITY from any and all claims, causes of action, suits, setoffs or actions which may have been made or may arise as a result of the discharge of the CITY of its obligations pursuant to this Agreement, to the extent permitted by law and except to the extent any claim arises from the negligence or willful conduct of the CITY.

15.3: The CITY shall require the contractor or contractors responsible for the construction of the System Extension to name both the CITY and the COUNTY as additional insureds on said contractor's liability insurance policy.

16.0: Miscellaneous.

16.1: This Agreement constitutes the total agreement between the COUNTY and the CITY and no amendments, alterations or changes shall be made except those which are in writing authorized by the parties' respective corporate authorities and signed by the parties hereto.

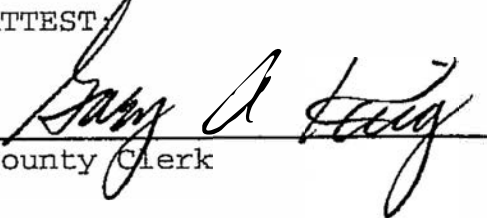
16.2: This Agreement shall inure to the benefit of the parties hereto, their successors and assigns.

16.3: This Agreement shall be governed by the laws of the State of Illinois.

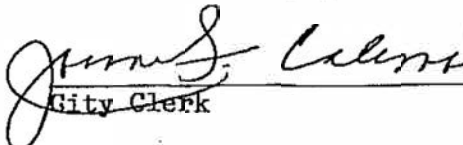
IN WITNESS WHEREOF, the parties hereto have set their hands and seals as of the date and year first written above.



COUNTY OF DU PAGE
a body corporate and politic

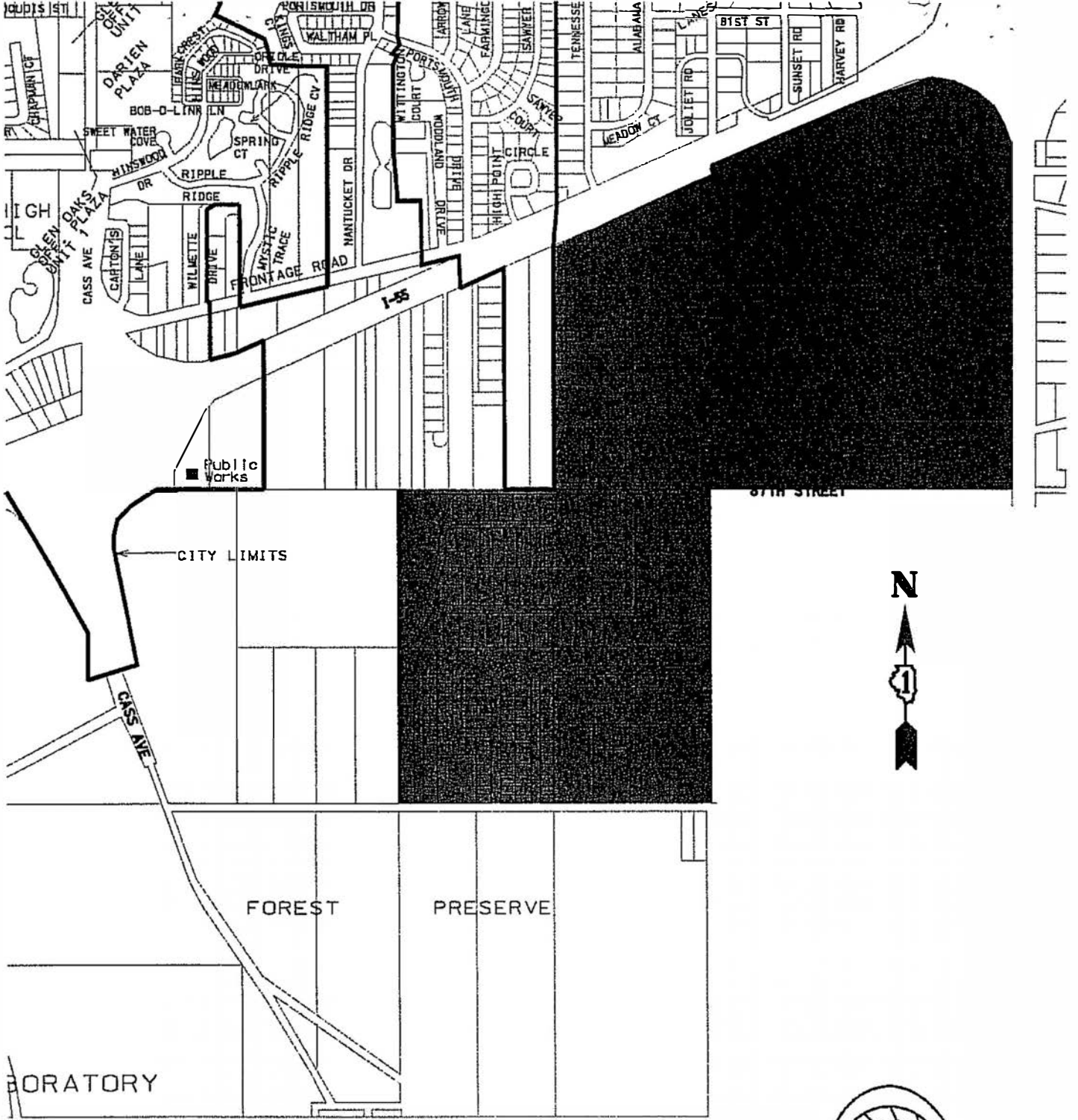
By 
Its: _____ Chairman

ATTEST:

County Clerk

CITY OF DARIEN
a municipal corporation

ATTEST:

City Clerk

 By 
Its: _____ Mayor



CITY LIMITS

FOREST PRESERVE

LABORATORY

Public Works

87th STREET

CITY EXTENSION AREA

COUNTY EXTENSION AREA



CB CHRISTOPHER B. BURKE ENGINEERING LTD.
 9575 West Higgins Road, Suite 600
 Rosemont, Illinois 60018 (847) 823-0500

CLIENT:	CITY OF DARIEN	PROJECT NO.	95-323
	EXHIBIT 1	DATE	07/09/99
		DWG. NO.	1

Exhibit 2
PARCELS IN THE CITY EXTENSION AREA

09-34-403-003
09-34-403-004
09-34-403-005
09-34-403-006
* 09-34-403-007 9 S. 660 Leonard Drive
* 09-34-403-008 9 S. 670 Leonard Drive
09-34-403-009
09-34-403-010
09-34-403-011
09-34-403-012
* 09-34-403-013 17 W. 411 S. Frontage Road
* 09-34-403-014 17 W. 367 S. Frontage Road
* 09-34-403-015
* 09-34-404-001 Western Avenue Address not available
* 09-34-405-003 9 S. 531 Western Avenue
* 09-34-405-004 9 S. 539 Western Avenue
09-34-405-005
* 09-34-405-006 9 S. 549 Western Avenue
* 09-34-405-007 9 S. 567 Western Avenue
* 09-34-405-008 9 S. 579 Western Avenue
* 09-34-405-009 9 S. 600 Western Avenue
09-34-405-010
* 09-34-405-011 9 S. 645 Western Avenue
* 09-34-405-012 9 S. 665 Western Avenue
* 09-34-405-013 9 S. 675 Western Avenue
09-34-405-015
09-34-405-016
09-34-405-017
09-34-405-018
09-34-405-013
09-34-303-012
09-34-303-013
* 09-34-303-014 17 W. 541 S. Frontage Road
09-34-303-015
* 09-34-303-016 17 W. 457 S. Frontage Road
09-34-303-017
09-34-303-019
* 09-34-303-021
* 09-34-303-022 17 W. 367 S. Frontage Road

* Denotes Existing Homes

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE A BILL OF SALE FOR THE TRANSFER OF CERTAIN WATER MAIN AND APPURTENANCES TO THE COUNTY OF DUPAGE

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 execute a Bill of Sale for the transfer of certain water main and appurtenances to the County of DuPage, 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 3rd day of October 2022.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 3rd day of October 2022.

JOSEPH MARCHESE, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

Bill of Sale Agreement

This Agreement dated July 25th, 2000 as Resolution PW-0022-00 by and between the GRANTOR, City of Darien ("City") and the GRANTEE, the County of DuPage. A body corporate and public ("County").

The County and City were desirous of extending its water improvements to SERWF Water System in the area south and east of the City. As per the Intergovernmental Agreement PW-0022-00 on page 7 item "6" (at such time as the City has determined it has recovered its costs of extending and maintaining the System Extension, or at the expiration of 20 years (whichever comes first), the City would convey the system extension to the County at no cost or charge to the County.).

The expiration of 20 years has occurred and the City is desirous to conveying the water main extension to the County. Said Extension is within an easement on parcel 09-34-404-001 and the within the Right of Way of 87th St as described as follows:

: Lot 4 Except that part taken for Roadway Purposes, in Downers Grove Township Supervisor's Assessment Plat of the Southeast Quarter of Section 34, Township 38 North, Range 11, East of the Third Principal Meridian According to the plat Recorded September 28, 1955, as Document 774968, In DuPage County, Illinois
And

That Part within the Right of Way of 87th Street as Dedicated on the Hinsdale Timberlake Unit 2 Said Subdivision in the Southwest Quarter of the Southwest Quarter of Section 35 and the East Half of the Southeast Quarter of Section 34, Township 38 North, Range 11, and the North Half of the Northeast Quarter of Section 3, township 37 North, Range 11, East of the Third Principal Meridian According to the Plat Recorded on November 24, 1954 as Document R1954-738316, in DuPage County, Illinois

The water main, conduits, pipes, laterals, hydrants and valves that run from Frontage Road South through said easement to 87th St then east on 87th St to the Counties existing Water System (SERWF).

18 Valves including Hydrant Valves
10 Hydrants
2753 Lin Feet of 10" Water Mains

The City is transferring the easement and water pipes from Frontage Road to the easement, the pipe within the easement on parcel 09-34-404-001 and all rights to that easement Recorded on February 4th, 2003 as Document R2003-044568 and the pipes within the Right of Way of 87th St.

Parcel Number: 09-34-404-001 and Road Right of Way

Property Address: 09-34-404-001 is a Vacant parcel and no address for the 87th Street R-O-W
Willowbrook, Illinois 60527

This will be part of the SERWF Water System

Prepared By: DuPage County Public Works Dept.
421 N. County Farm Road
Wheaton, Illinois 60187

Return To: DuPage County Public Works Dept.
Attn: Janet Williams
421 N. County Farm Road
Wheaton, Illinois 60187

Said transfer and assignment is made pursuant to and in accord with the intergovernmental agreement between the GRANTOR (City) the GRANTEE (County), adopted by Resolution PW-0022-00 dated July 25th, 2000 as such the above-described agreement and resolution is hereby incorporated herein for the purpose of defining the extent and limit of the transfers and assignments made hereby.

GRANTOR hereby represents and warrants to the GRANTEE, to the best of GRANTOR'S knowledge and to the fullest extent the GRANTOR is so authorized under the law to make such representations and warranties: a) that the GRANTOR is the owner of said personal property and equipment; b) that the aforesaid property is free and clear of all liens, charges and encumbrances; and, that the GRANTOR has the full right, power and authority to sell/transfer/assign said personal property and to make this Bill of Sale; however, all warrants, guaranties, representations and, or, assurances as to fitness and, or, merchantability are hereby excluded.

In Witness of, the parties set their hands and seals as of the date first written

On this _____ day of _____, 2022

GRANTORS: City of Darien

By: _____ Attest: By: _____
Name: _____ Name: _____
Title: _____ Title: _____

STATE OF ILLINOIS)
) SS
COUNTY OF _____)

I, the undersigned, a Notary Public in and for said County, in the State aforesaid, do hereby certify that _____, personally known to me, to be the same persons whose names are subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that they signed, sealed and delivered the said instrument as their free and voluntary acts, for the uses and purposes therein set forth.

Given under my hand and official seal, this _____ day of _____, 2022

Notary Public _____ My commission expires: _____

GRANTEE: COUNTY OF DUPAGE:

By: _____
Name: Nicholas Kottmeyer P.E.
Director of Public Works and Operations

STATE OF ILLINOIS)
) SS
COUNTY OF _____)

I, the undersigned, a Notary Public in and for said County, in the State aforesaid, do hereby certify that Nicholas Kottmeyer P.E., Director of Public Works and Operations, personally known to me, to be the same persons whose names are subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that they signed, sealed and delivered the said instrument as their free and voluntary acts, for the uses and purposes therein set forth.

Given under my hand and official seal, this _____ day of _____, 2022.

Notary Public _____ My commission expires: _____

AGENDA MEMO
City Council
October 3, 2022

ISSUE STATEMENT

A resolution waiving the competitive quote process and accepting a proposal from Baxter & Woodman Natural Resources for the purchase and installation of three (3) educational informational signs for the native prairie plantings adjacent to the 74th Street and Elm Native Planting project at a cost not to exceed \$11,700.

RESOLUTION

BACKGROUND/HISTORY

The recent conversion of the Elm and 74th Street basin included converting approximately 3 acres of the turf area to a native plant habitat. The conversion project was completed by Baxter and Woodman in 2021/22 promotes storm water to filter through the plantings and soils prior to flowing downstream, thus producing less sediments and pollutants downstream.

As we approach the final stages of the project, City staff worked with Baxter & Woodman to develop custom informational signs and hardware for the purpose of education. The signage includes the benefits of such a storm water project and includes description of the types of native plantings that were installed. [Attachment A](#) is a diagram of the signs. The signs would be installed adjacent to Elm Street, Eleanor and 74th Street.

Please recall, the City collects storm water fees referred to as; Fee in Lieu. The fees are collected during new construction and right of way work where Best Management Practices (BMPs) would be difficult to create on a site. BMPs are structural, vegetative or managerial practices used to treat, prevent or reduce water pollution. The funds on file may only be used for water quality projects. The City has a period of 10 years to utilize the funds on file and are approaching the shelf life.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FUNDS ON FILE	PROPOSED EXPENDITURE
07-85-4379	Storm Water Fee In Lieu of CBMP	\$73,000	\$11,700

COMMITTEE RECOMMENDATION

The Municipal Services Committee approves of a resolution waiving the competitive quote process and accepting a proposal from Baxter & Woodman Natural Resources for the purchase and installation of three (3) educational informational signs for the native prairie plantings adjacent to the 74th Street and Elm Native Planting project at a cost not to exceed \$11,700.

ALTERNATE CONSIDERATION

As directed by the City Council.

DECISION MODE

This item will be on the October 3, 2022 City Council agenda for formal consideration at the.

73RD STREET NATIVE PRAIRIE

The City of Darien is proud to support native prairie restoration. This prairie plot is part of the larger effort to restore prairies in Illinois. According to the Illinois Department of Natural Resources - 22 million acres of Illinois was once prairie - now less than 1% (2,500 acres) remains.

What is a Prairie?

Prairies are ecosystems considered part of the temperate grasslands, savannas, and shrublands biome by ecologists, based on similar temperate climates, moderate rainfall, and a composition of grasses, herbs, and shrubs, rather than trees, as the dominant vegetation type. Prairies are composed of plants that are seldom found in other habitats. They are defined by unique soil characteristics, grasses, and wildflowers.

How Do Prairies Preserve the Environment?

Prairies provide a rare native habitat for birds, butterflies, insects, reptiles, and other small wildlife. They require little maintenance, are long lasting, and do not need fertilizers or pesticides. Prairie root systems are drought resistant, hold soils in place, and absorb water.

One major reason for the use of native plant species for improving soil erosion for streams and stormwater facilities comes from the extensive root systems many native plant species possess. These root systems improve the ability of the soil to infiltrate and withstand erosive and wet conditions.



Why are Prescribed Burns Helpful to Prairies?

Prairies have evolved with fire as part of their natural lifecycle. Fire removes invasive species while allowing the native prairie plants to keep growing into the next season.



Plants in the Prairie...

Expect to see the most color from plants in the Prairie from late summer to early fall.

- Big Bluestem *Andropogon gerardii* – Illinois official state prairie grass
- Purple Coneflower *Echinacea purpurea*
- Goldenrod *Solidago*
- Bergamot *Monarda fistulosa*
- Golden Alexanders *Zizia aurea*
- Foxglove *Penstemon digitalis*
- Butterfly Milkweed *Asclepias tuberosa*



Wildlife in the Prairie...

Expect to see many types of wildlife in the Prairie including...

- Monarch Butterfly
- Thirteen-lined ground squirrel



Installed by the City of Darien in partnership with Baxter & Woodman Natural Resources and Christopher B. Burke Engineering, Ltd.



Christopher B. Burke Engineering, Ltd.

RESOLUTION NO. _____

**A RESOLUTION WAIVING THE COMPETITIVE QUOTE PROCESS AND
ACCEPTING A PROPOSAL FROM BAXTER & WOODMAN NATURAL RESOURCES
FOR THE PURCHASE AND INSTALLATION OF THREE (3) EDUCATIONAL
INFORMATIONAL SIGNS FOR THE NATIVE PRAIRIE PLANTINGS ADJACENT TO
THE 74TH STREET AND ELM NATIVE PLANTING PROJECT
AT A COST NOT TO EXCEED \$11,700**

**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 waive the competitive quote process and accept a proposal from Baxter & Woodman Natural Resources for the purchase and installation of three (3) educational informational signs for the native prairie plantings adjacent to the 74th Street and Elm Native Planting project at a cost not to exceed \$11,700, 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 3rd day of October 2022.**

AYES: _____

NAYS: _____

ABSENT: _____

**APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY,
ILLINOIS, this 3rd day of October 2022.**

JOSEPH MARCHESE, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY



September 12, 2022

Ms. Regina Kokkinis
Administrative Assistant
1702 Plainfield Road
Darien, Illinois 60561

Subject: City of Darien, IL – Proposal for Informational Sign Installation at 74th Street Project Area

Dear Ms. Kokkinis:

Baxter & Woodman Natural Resources, LLC is pleased to provide this Proposal for the installation of educational signs at the 74th Street Native Prairie project. A detailed summary of our proposed scope of services and fees is as follows.

Scope of Services

- 1. SIGN INSTALLATION
Purchase and Installation of Educational Signs - This is for purchase of three educational signs, including posts and mounting hardware, as well as the complete installation of the signs at the project site. An additional fourth sign is an option.

Restoration Fees

The Owner shall pay Baxter & Woodman Natural Resources, LLC. a total Lump Sum cost of \$11,700.00. Any additional sign installations would be an additional \$3,900 each.

Each scope item will be invoiced separately at completion of work.

1.	Sign materials and installation – 3 signs	\$11,700
2.	Optional additional 4 th sign	\$3,900
	Check box if additional sign is requested	<input type="checkbox"/>

Assumptions

This scope of services assumes Permit and other agency fees are as noted above.




8678 Ridgefield Road, Crystal Lake, Illinois 60012
www.baxterwoodman.com

If you find this Proposal acceptable, **please sign below and return one copy for our files.** The attached Standard Terms and Conditions apply to this Proposal. We appreciate the opportunity to work with you. If you have any questions or need additional information, please do not hesitate to call Brandie Bray at (815) 219-0520.

Sincerely,

BAXTER & WOODMAN NATURAL RESOURCES, LLC


Coilin P. McConnell
Natural Resources Manager
Attachment


Dennis Dabros, P.E.
Vice President

CITY OF DARIEN, IL

ACCEPTED BY: _____

TITLE: _____

DATE: _____

P:\DARNC\221378-Native Educational S\Contracts\221378.30_SignInstallation_Proposal.docx

STANDARD TERMS AND CONDITIONS

PLEASE READ THESE STANDARD TERMS AND CONDITIONS (“TERMS”) CAREFULLY BEFORE EXECUTING THE LETTER PROPOSAL PRESENTED BY BAXTER & WOODMAN NATURAL RESOURCES, LLC (“BWNR”). BY EXECUTING THE LETTER PROPOSAL, OWNER AGREES TO BE BOUND BY THESE TERMS, THE PROVISIONS OF THE LETTER PROPOSAL, AND THE PROVISIONS OF ANY DOCUMENT REFERRING TO THESE TERMS OR THE LETTER PROPOSAL, ALL OF WHICH SHALL COLLECTIVELY CONSTITUTE THE “AGREEMENT”.

Owner’s Responsibility – Provide BWNR with all criteria and full information for the “Project”, which is generally otherwise identified in the Letter Proposal. BWNR will rely, without liability, on the accuracy and completeness of all information provided by the Owner including its consultants, contractors, specialty contractors, subcontractors, manufacturers, suppliers and publishers of technical standards (“Owner Affiliates”) without independently verifying that information. The Owner represents and warrants that all known hazardous materials on or beneath the site have been identified to BWNR. BWNR and their consultants shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, unidentified or undisclosed hazardous materials unless this service is set forth in the Letter Proposal.

Schedule for Rendering Services - The agreed upon services shall be completed within a reasonable amount of time. If BWNR is hindered, delayed or prevented from performing the services as a result of any act or neglect of the Owner, any Owner Affiliate, or force majeure event, BWNR’s work shall be extended and the rates and amounts of BWNR’s compensation shall be equitably adjusted in a written instrument executed by all Parties.

Invoices and Payments - The fees to perform the proposed scope of services constitutes BWNR’s estimate to perform the agreed upon scope of services. Circumstances may dictate a change in scope, and if this occurs, an equitable adjustment in compensation and time shall be agreed upon by all Parties by written agreement. No service for which added compensation will be charged will be provided without first obtaining written authorization from the Owner. BWNR invoices shall be due and owing by Owner in accordance with the terms and provisions of the Local Government Prompt Payment Act (50 ILCS 505/1 *et seq.*).

Opinion of Probable Construction Costs - BWNR’s opinion of probable construction costs represents its reasonable judgment as a professional engineer. Owner acknowledges that BWNR has no control over construction costs or contractor’s methods of determining prices, or over competitive bidding, or market conditions. BWNR cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from BWNR’s opinion of probable construction costs.

Standards of Performance – (1) The standard of care for all services performed or furnished by BWNR will be the same care and skill ordinarily used by professionals practicing under similar circumstances, at the same time and in the same locality on similar projects. BWNR makes no warranties, express or implied, in connection with its services; (2) BWNR shall be responsible for the technical accuracy of its services and documents; (3) BWNR shall use reasonable care to comply with applicable laws, regulations, and Owner-mandated standards; (4) BWNR may employ such sub-consultants as BWNR deems necessary to assist in the performance or furnishing of the services, subject to reasonable, timely, and substantive objection by Owner; (5) BWNR is not acting as a municipal advisor as defined by the Dodd-Frank Act. BWNR shall not provide advice or have any responsibility for municipal financial products or securities.

Insurance - BWNR will maintain insurance coverage with the following limits and Certificates of Insurance will be provided to the Owner upon written request:

Worker’s Compensation	\$1 million each occurrence	
Automobile Liability:	\$1 million combined single limit	
Commercial General Liability:	\$1 million each occurrence	\$2 million general aggregate
Excess Umbrella Liability	\$5 million each occurrence	\$5 million general aggregate
Professional Liability:	\$5 million per claim	\$5 million aggregate

In no event will BWNR’s collective aggregate liability under or in connection with this Agreement or its subject matter, based on any legal or equitable theory of liability, including breach of contract, tort (including negligence), strict liability and otherwise, exceed the contract sum to be paid to BWNR’s under this Agreement. Any claim against BWNR arising out of this Agreement may be asserted by the Owner, but only against the entity and not against BWNR’s directors, officers, shareholders or employees, none of whom shall bear any liability and may not be subject to any claim.

Indemnification and Mutual Waiver – (1) To the fullest extent permitted by law, BWNR shall indemnify and hold harmless the Owner and its officers and employees from claims, costs, losses, and damages (“Losses”) caused by the Project, provided that such Losses are attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property, including the loss of use resulting therefrom, but only to the extent caused by any grossly negligent act or omission of BWNR; (2) To the fullest extent permitted by law, Owner shall indemnify and hold harmless BWNR and its officers, directors, employees, agents and consultants from and against any and all Losses (including but not limited



to all fees and charges of engineers, architects, attorneys, and other professionals, and all court, arbitration, or other dispute resolution costs) arising out of or relating to the Project provided that any such Losses are attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property, including the loss of use resulting therefrom, but only to the extent arising out of or occurring in connection with the Owner's, or Owner's officers, directors, employees, consultants, agents, or others retained by or under contract to the Owner, negligent act or omission, willful misconduct, or breach of this Agreement; (3) To the fullest extent permitted by law, Owner and BWNR waive against each other, and the other's employees, officers, directors, insurers, and consultants, any and all claims for or entitlement to special, incidental, indirect, enhanced, punitive, or consequential damages, in each case regardless of whether such party was advised of the possibility of such losses or damages or such losses or damages were otherwise foreseeable, and notwithstanding the failure of any agreed or other remedy of its essential purpose; (4) In the event Losses or expenses are caused by the joint or concurrent fault of the BWNR and Owner, they shall be borne by each party in proportion to its respective fault, as determined by a mediator or court of competent jurisdiction; (5) The Owner acknowledges that BWNR is a business corporation and not a professional service corporation, and further acknowledges that the corporate entity, as the party to this contract, expressly avoids contracting for individual responsibility of its officers, directors, or employees. The Owner and BWNR agree that any claim made by either party arising out of any act of the other party, or any officer, director, or employee of the other party in the execution or performance of the Agreement, shall be made solely against the other party and not individually or jointly against such officer, director, or employees.

Termination - Either party may terminate this Agreement upon ten (10) business days' written notice to the other party in the event of failure by the other party to comply with the terms of the Agreement through no fault of the terminating party. A condition precedent to termination shall be conformance with the Dispute Resolution terms below. If this Agreement is terminated, Owner shall receive reproducible copies of drawings, developed applications and other completed documents upon written request. Owner shall be liable, and shall promptly pay BWNR, for all services and reimbursable expenses rendered through the effective date of suspension/termination of services.

Use of Documents – All BWNR documents (data, calculations, reports, Drawings, Specifications, Record Drawings and other deliverables, whether in printed form or electronic media format, provided by BWNR to Owner pursuant to this Agreement) are instruments of service and BWNR retains ownership and property interest therein (including copyright and right of reuse). Owner shall not rely on such documents unless in printed form, signed or sealed by BWNR or its consultant. Electronic format of BWNR's design documents may differ from the printed version and BWNR bears no liability for errors, omissions or discrepancies. Reuse of BWNR's design documents is prohibited and Owner shall defend and indemnify BWNR from all claims, damages, losses and expenses, including attorney's fees, consultant/expert fees, and costs arising out of or resulting from said reuse. Project documents will be kept for time periods set forth in BWNR's document retention policy after Project closeout.

Successors, Assigns, and Beneficiaries – Nothing in this Agreement shall be construed to create, impose, or give rise to any duty owed by Owner or BWNR to any third party, including any lender, contractor, subcontractor, supplier, manufacturer, other individual, entity or public body, or to any surety for or employee of any of them. All duties and responsibilities undertaken pursuant to this Agreement are for the sole and exclusive benefit of the Owner and BWNR and not for the benefit (intended, unintended, direct or indirect) of any other entity or person.

Dispute Resolution - All disputes between the Parties shall first be negotiated between executives who have authority to settle the dispute for a period of thirty (30) days. If unresolved, disputes shall be then submitted to mediation as a condition precedent to litigation. The mediation session shall be held within forty-five (45) days of the retention of the mediator, and last for at least one (1) full mediation day, before any party has the option to withdraw from the process. If mediation is unsuccessful, litigation may be pursued in the federal courts of the United States or the courts of the State of Illinois, in each case located in the County of McHenry.

Miscellaneous Provisions – (1) This Agreement is to be governed by the law of the state of Illinois without giving effect to any choice or conflict of law provision or rule that would require or permit the application of the laws of any jurisdiction other than those of the State of Illinois; (2) all notices must be in writing and shall be deemed effectively served upon the other party when sent by certified mail, return receipt requested; (3) all express representations, waivers, indemnifications, and limitations of liability included in this Agreement will survive its completion and/or termination for any reason; (4) any provision or part of the Agreement held to be void or unenforceable under any laws or regulations shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon the Owner and BWNR, which agree that the Agreement shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that expresses the intention of the stricken provision; (5) a party's non-enforcement of any provision shall not constitute a waiver of the provision, nor shall it affect the enforceability of that provision or of the remainder of this Agreement; (6) to the fullest extent permitted by law, all causes of action arising under this Agreement shall be deemed to have accrued, and all statutory periods of limitation shall commence, no later than the date of substantial completion, which is the point where the Project can be utilized for the purposes for which it was intended; (7) this Agreement, together with any other documents incorporated herein by reference, constitutes the sole and entire agreement of the parties with respect to the subject matter of this Agreement and supersedes all prior and contemporaneous understandings, agreements, representations and warranties, both written and oral, with respect to such subject matter; (8) no amendment to or modification of this Agreement is effective unless it is in writing and signed by each party.

AGENDA MEMO
City Council
October 3, 2022

ISSUE STATEMENT

Approval of a [resolution](#) accepting a proposal from Illinois Landscape Supply, LLC. for the purchase and delivery of Unilock PISA retaining wall block and coping for the Municipal Complex 1710 Plainfield Rd Retaining Wall Project in an amount not to exceed \$7,540.80.

AND

Approval of a [resolution](#) accepting a proposal from Terrain Landscape Contractors for the preparation and installation of a retaining wall at the Municipal Complex 1710 Plainfield Rd in an amount not to exceed \$10,395.

BACKGROUND

Municipal Complex - 1710 Plainfield Road

At the western property, line of the Police Department the landscape consists of a mulch landscaping with over story trees. During heavy rain events ongoing erosion and the displacement of the mulch contributes to blockage of the storm sewer inlet and trench grates along with mulch strewn within the drive isle.

To eliminate the ongoing concern, the site was reviewed for a decorative retaining wall adjacent to the curb line. The wall will assist in channeling the storm water to an inlet located within the landscaped area.

The City will be responsible for the oversight and the scope of work includes the following:

City Purchase of Unilock Material and Coping
Preparation and Installation of Material by Terrain Landscape Contractors
City Crews-Miscellaneous landscaping and rip-rap application

Retaining Block Wall-Material

Staff requested competitive quotes for the Unilock block and components and received the following quotes:

Illinois Landscape Supply, LLC.-\$7,540.80
Tamelings Industry \$8,215.76
Unilock-\$8,751.68

Preparation and Installation

Staff had requested competitive quotes for the preparation and installation of the retaining walls and received the following two quotes:

JC Landscaping \$12,540
Terrain Landscape Contractors \$10,395

Terrain Landscaping Contractors has provided services to the City with very satisfactory services. The FY22-23 Budget includes funding for the project and the expenditure summary is as follows:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 22/23 PROPOSED BUDGET	PROPOSED EXPENDITURE	PROPOSED BALANCE
01-30-4223	City Hall-Police Department- Unilock Material	\$30,000	\$ 7,540.80	\$ 22,459.20
01-30-4223	Installation-Terrain Landscape		\$ 10,395.00	\$ 12,064.20
01-30-4223	City Crews-Storm Sewer Modifications Landscape Restoration-Rip-Rap		\$ 4,000.00	\$ 8,064.20
01-30-4223	Contingency		\$ 3,000.00	\$ 5,064.20
01-30-4223	Unilock Pallet Deposit		\$ (528)	\$ 5,592.20

COMMITTEE RECOMMENDATION

The Municipal Services Committee recommends approval of the resolutions as submitted.

ALTERNATE CONSIDERATION

As directed by the City Council.

DECISION MODE

This item will be on the October 3, 2022 City Council agenda, for formal approval.



RESOLUTION NO. _____

A RESOLUTION ACCEPTING A PROPOSAL FROM ILLINOIS LANDSCAPE SUPPLY, LLC. FOR THE PURCHASE AND DELIVERY OF UNILOCK PISA RETAINING WALL BLOCK AND COPING FOR THE MUNICIPAL COMPLEX 1710 PLAINFIELD RD RETAINING WALL PROJECT IN AN AMOUNT NOT TO EXCEED \$7,540.80

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 accept a proposal from Illinois Landscape Supply, LLC., for the purchase and delivery of Unilock PISA retaining wall block and coping for the Municipal Complex 1710 Plainfield Rd Retaining Wall Project in an amount not to exceed \$7,540.80, attached hereto as "**Exhibit A**" and is by this reference expressly incorporated herein.

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 3rd day of October 2022.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 3rd day of October 2022.

JOSEPH MARCHESE, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY



60 Wolf Road
 Oswego, IL 60543
 815-267-3311
 F: 815-267-3399

PROPOSAL

Date	Proposal #
9/15/2022	22-11366

Name / Address
City of Darien Dan Gombac 1702 Plainfield Rd. Darien, IL 60561

Job Name / Address
City Hall Darien

Phone #	Terms	Ship Date	Ship Via	Rep	Project
	Net ~ 30	10/15/2022		MDW	
Qty	Description	Unit Price	Total		
640	C/ Direct Load UNILOCK PISA XL - Granite - per single unit (20 pal)	7.70	4,928.00		
168	C/ Direct Load UNILOCK Pisa II Coping 12"- Granite per double unit (4 pal)	7.35	1,234.80		
24	UNILOCK STANDARD Unilock Pallets	22.00	528.00		
2	Delivery Charge--Direct Load ILS Truck-Semi w/ machine	425.00	850.00		

<p>This quotation is based on information provided by contractor.</p> <p>This quotation is a service provided by Illinois Landscape Supply, LLC.</p> <p>This is a "Unit Price Quote" only.</p> <p>Illinois Landscape Supply will not be held liable for any discrepancies in actual purchase quantities to quantities quoted herein.</p> <p>\$ 22.00 Pallet Deposit on Unilock "Standard" Pallets. \$ 28.00 Pallet Deposit on Unilock "Premium" Pallets. \$ 32.00 Pallet Deposit on Unilock "LTD" Pallets. \$ 1.00 Usage fee on all "Unilock" Pallets returned \$ 36.00 Non-refundable deposit on all Bluestone Pallets \$ 5.00 Non-refundable deposit on all Northfield Pallets</p>	THIS QUOTATION IS GOOD FOR 24 HOURS.	
	Subtotal	\$7,540.80
	Sales Tax (7.0%)	\$0.00
	Total	\$7,540.80

RESOLUTION NO. _____

A RESOLUTION ACCEPTING A PROPOSAL FROM TERRAIN LANDSCAPE CONTRACTORS FOR THE PREPARATION AND INSTALLATION OF A RETAINING WALL AT THE MUNICIPAL COMPLEX 1710 PLAINFIELD RD IN AN AMOUNT NOT TO EXCEED \$10,395

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 accept a proposal from Terrain Landscape Contractors for the preparation and installation of a retaining wall at the Municipal Complex 1710 Plainfield Rd in an amount not to exceed \$10,395, attached hereto as "**Exhibit A**" and is by this reference expressly incorporated herein.

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 3rd day of October 2022.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 3rd day of October 2022.

JOSEPH MARCHESE, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

Terrain

LANDSCAPE CONTRACTORS

City of Darien

9/20/2022

Re: Retaining wall projects.

Dan / Kris, here are your #'s for your retaining wall projects. This proposal is based on the City of Darien supplying all the materials needed to complete these projects. Please let me know if you have any questions. Respectfully Tim

Retaining wall project for the Darien Police Dept, installation of 315 ln. ft. of Unilock Pisa XL. \$ 10,395.00

~~Retaining wall project for Alsworth & Stewart~~

~~\$ 25,250.00~~

AGENDA MEMO
City Council
October 3, 2022

ISSUE STATEMENT

Approval of a [resolution](#) accepting a proposal from Illinois Landscape Supply, LLC., for the purchase and delivery of Unilock PISA retaining wall block and coping for the Ailsworth and Stewart Over Land Flow Drainage Project in an amount not to exceed \$11,186.60

AND

Approval of a [resolution](#) accepting a proposal from JC Landscaping and Tree Services for the preparation and installation of a retaining wall for the Ailsworth and Stewart Over Land Flow Drainage Project in an amount not to exceed \$24,300.

BACKGROUND**Stewart and Ailsworth-Side Yard Overflow Drainage Project**

During severe rain events, the 8600 block of Ailsworth Drive tends to hold up to 2.5 feet of storm water within the roadway and encroaches upon private property. While there has been no reports of private property structure damage, a residual amount of debris has deposited onto properties and Municipal Services has been engaged on the cleanup. The roadway flooding typically lasts from 15 to 45 minutes pending the rain event.

The storm sewer system drains over land from Farmingdale Unit 4 and Unit 2. The storm sewers lead to the intersection of Ailsworth and Stewart Drive. From the intersection, a 27-inch storm sewer drains westerly through the side yard easement between 8642 and 8652 Ailsworth Dr., where it then makes its way to the detention facilities/ponds within the Village of Woodridge. The subdivision was built under DuPage County in 1977 and subsequently was annexed into the City of Darien. Attached, as additional information, labeled as [Attachment A](#), is a City Council agenda, dated April 18, 2022 authorizing the project. Please note, the City was further awarded a 50/50 grant through the County of DuPage at a not to exceed \$75,000.

Retaining Block Wall-Material

Staff requested competitive quotes for the Unilock block and components and received the following quotes:

Illinois Landscape Supply, LLC.-\$11,186.60

Tamelings Industry \$11,631.81

Unilock-\$12,993.68

Preparation and Installation

Staff had requested competitive quotes for the preparation and installation of the retaining walls and received the following two quotes:

JC Landscaping and Tree Services \$24,300

Terrain Landscape Contractors \$25,250

Attached and labeled, as [Attachment B](#) is a revised cost summary of the proposed cost expenditure and would be expended from the following line account:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 22/23 BUDGET	PROPOSED EXPENDITURE-REVISED	PROPOSED BALANCE
25-35-4376	CAPITAL STORM WATER PROJECT SUMMARY COST	\$ 150,000	\$ 105,890	\$ 44,110
	DUPAGE COUNTY GRANT	GRANT FUNDS AWARDED	PROPOSED COST SHARE ELIGIBLE 50/50	PROPOSED BALANCE
25-35-4376	CAPITAL STORM WATER PROJECT SUMMARY COST	\$ 75,000	\$ 52,945	\$ 97,055

COMMITTEE RECOMMENDATION

The Municipal Services Committee recommends approval of the resolutions as submitted.

ALTERNATE CONSIDERATION

As directed by the City Council.

DECISION MODE

This item will be placed on the October 3, 2022 City Council agenda, for formal approval.

AGENDA MEMO
City Council
April 18, 2022

ISSUE STATEMENT

A **resolution** authorizing Public Works Project FYE23-PW6 for the storm water improvements for the Ailsworth Drive Project in an amount not to exceed \$148,000.

BACKGROUND

During severe rain events, the 8600 block of Ailsworth Drive tends to hold up to 2.5 feet of storm water within the roadway and encroaches upon private property. While there has been no reports of private property structure damage, a residual amount of debris has deposited onto properties and Municipal Services has been engaged on the cleanup. The roadway flooding typically lasts from 15 to 45 minutes pending the rain event. An evaluation was completed by Christopher B. Burke Engineering for ponding concerns during intense rain events and is referred to as the Ailsworth Drive and Stewart Drive review, see attached memo labeled as **Attachment A**.

The storm sewer system drains over land from Farmingdale Unit 4 and Unit 2. The storm sewers lead to the intersection of Ailsworth and Stewart Drive. See **Attachment B**. From the intersection, a 27-inch storm sewer drains westerly through the side yard easement between 8642 and 8652 Ailsworth Dr., where it then makes its way to the detention facilities/ponds within the Village of Woodridge. The subdivision was built under DuPage County in 1977 and subsequently was annexed into the City of Darien.

Several alternatives were reviewed and are summarized within **Attachment A**. Upon field review, Staff and CBBEL determined that the optimal solution was Alternative 3. Alternative 3, would include the following scope of work:

Install a second 24 inch diameter storm sewer next to the existing 27 inch storm sewer from the street through the easement area
 Purchase and installation of curb inlets and manholes
 Removal and replacement of curb and gutter and sidewalk
 Retaining Wall-Extent of work to be determined upon final grade

The proposed work would be completed by the Municipal Services Department and City Council FY22-23 awarded vendors. Several specialty items and services will be required and competitive quotes will be secured. Those items include custom concrete structures, concrete structure setting, and retaining wall material and installation services. All pricing for the project has been estimated through the attached cost summary. See **Attachment C**.

The proposed expenditure would be expended from the following line account:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 22/23 BUDGET	PROPOSED EXPENDITURE	BALANCE
25-35-4376	CAPITAL STORM WATER PROJECTS	\$ 150,000	\$ 148,000	\$ 2,000

COMMITTEE RECOMMENDATION

The municipal Services Committee recommends approval of a resolution authorizing Public Works Project FYE23-PW6 for the storm water improvements for the Ailsworth Drive Project in an amount not to exceed \$148,000.

ALTERNATE CONSIDERATION

As directed by the City Council.

DECISION MODE

This item will be placed on the April 18, 2022, City Council agenda for formal approval.

**CHRISTOPHER B. BURKE ENGINEERING, LTD.**

9575 West Higgins Road Suite 600 Rosemont, Illinois 60018 TEL (847) 823-0500 FAX (847) 823-0520

November 8, 2021

City of Darien
1702 Plainfield Road
Darien, IL 60561

Attention: Dan Gombac

Subject: Ailsworth Drive Drainage
(CBBEL Project No. 950323.H236)

Dear Dan:

As requested, we have evaluated the street ponding which occurs during heavy rain at the intersection of Ailsworth Drive and Stewert Drive. As you know, this area is located in the Farmingdale Village Unit 4 subdivision which was recorded in 1977. The storm sewer system drains land from most of Unit 4 as well as land from Unit 2. The storm sewers and overland flow routes lead to the intersection of Ailsworth and Stewert Drives, and during severe downpours, the intersection will flood to unacceptable depths. From the intersection, a 27 inch storm sewer drain westerly through the side yard between 8642 and 8652 Ailsworth, where it then makes its way to ponds in Woodridge. We have evaluated multiple options to help alleviate the flooding conditions.

First, we have considered grading an overland flow swale in the side yards between 8642 and 8652 Ailsworth. In this location, there is an existing 10 foot wide Public Utility and Drainage Easement, which the storm sewer is also in. Currently, the ground elevation in the side yard is approximately 2.5 to 3 feet higher than the flow line of the gutters in the street. During severe high intensity rainfall, water inundates the intersection until it can drain down through the storm sewer system. By lowering the overflow route within the easement to no higher than the top of curb within the right of way, the depth of ponding in the street could be reduced. Although the frequency of inundation would not change, the depth of flooding would be reduced to approximately one foot or less. Because there is only a 10 foot wide easement, it will be necessary to install retaining walls along both sides of the swale. It is anticipated that the maximum wall height would be no more than three feet. Our preliminary opinion of probable cost for final engineering design and construction of this alternative is \$30,000 to \$35,000.

Second, we have considered an option to install a second storm sewer from the street to the rear yard stormwater area. This is a length of approximately 180 feet and located within the same 10 wide Public Utility and Drainage Easement as referenced above. We have calculated

that a 24 inch diameter storm sewer would carry the necessary flow to eliminate street inundation up to a 100 year rainfall intensity. The existing storm sewer in the easement is 27 inch diameter, and it is anticipated that the additional storm sewer can be installed along side the existing sewer within the easement. Additional curb inlets and manholes would be necessary as well. Our preliminary opinion of probable cost for final engineering and construction of this alternative is \$100,000 to \$110,000. It is important to note that the outlot to which this sewer will extend to is outside the City of Darien and it will be necessary to coordinate with the Village of Woodridge, and possible the private property owner, to complete this project.

The third alternative would be a combination of the first two. With an overland flow route, a smaller storm sewer may be considered for a more economical alternative. The lowered overflow route would reduce the depth of flooding, and the additional storm sewer would reduce the frequency of inundation, and also increase the drain-down time when there is flooding. Under this scenario, an 18 inch storm sewer would be installed along side of the 27 inch storm sewer, and the overflow route as described in the first option would also be installed. Our preliminary opinion of probable cost for final engineering and construction is \$110,000 to \$120,000. As with the second option, it will be necessary to coordinate with Woodridge for work on the outlot.

If you have any questions, please feel free to contact me.

Sincerely,



Daniel L. Lynch, PE, CFM
Head, Municipal Engineering Department



JOB LOCATION	8642-8652 AILSWORTH DRIVE							
	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL COST	ACTUAL UNITS	FINAL COST	AWARDED VENDOR
12-INCH PIPE SDR26			LINEAL FT	\$ 32.15	\$ -	-	\$ -	
16-INCH PIPE SDR26	0		LINEAL FT	\$ 61.20	\$ -	-	\$ -	
CMP								
12-INCH CULVERT METAL PIPE	0		LINEAL FT	\$ 19.90	\$ -	-	\$ -	
15-INCH CULVERT METAL PIPE	0		LINEAL FT	\$ 26.20	\$ -	-	\$ -	
18-INCH CULVERT METAL PIPE	0		LINEAL FT	\$ 33.25	\$ -	-	\$ -	
24-INCH CULVERT METAL PIPE	180		LINEAL FT	\$ 43.20	\$ 7,776.00	-	\$ -	
42-INCH CULVERT METAL PIPE	0		LINEAL FT	\$ 95.85	\$ -	-	\$ -	
12-INCH BAND CMP	0		EACH	\$ 42.00	\$ -	-	\$ -	
15-INCH BAND CMP	0		EACH	\$ 48.00	\$ -	-	\$ -	
18-INCH BAND CMP	0		EACH	\$ 59.00	\$ -	-	\$ -	
24-INCH BAND CMP	0		EACH	\$ 75.00	\$ -	-	\$ -	
42-INCH BAND CMP	0		EACH	\$ 168.00	\$ -	-	\$ -	
12-INCH FES	0		EACH	\$ 103.00	\$ -	-	\$ -	
15-INCH FES	0		EACH	\$ 142.00	\$ -	-	\$ -	
18-INCH FES	0		EACH	\$ 192.00	\$ -	-	\$ -	
HDPE								
4-INCH HDPE PIPE WITH SOCK N12	0		LINEAL FT	\$ 2.01	\$ -	-	\$ -	
6-INCH HDPE PIPE WITH SOCK N12	250		LINEAL FT	\$ 5.08	\$ 1,270.00	-	\$ -	
12-INCH HDPE PIPE WITH SOCK N12	0		LINEAL FT	\$ 9.49	\$ -	-	\$ -	
12-INCH HDPE	0		LINEAL FT	\$ 8.65	\$ -	-	\$ -	
15-INCH HDPE	0		LINEAL FT	\$ 12.03	\$ -	-	\$ -	
18-INCH HDPE	0		LINEAL FT	\$ 16.54	\$ -	-	\$ -	
24-INCH HDPE	0		LINEAL FT	\$ 28.61	\$ -	-	\$ -	
24-INCH HDPE	0		LINEAL FT	\$ 50.81	\$ -	-	\$ -	
12-INCH BAND HDPE	0		EACH	\$ 15.00	\$ -	-	\$ -	
15-INCH BAND HDPE	0		EACH	\$ 25.00	\$ -	-	\$ -	
24-INCH BAND HDPE	0		EACH	\$ 60.00	\$ -	-	\$ -	
12-INCH HDPE FES	0		EACH	\$ 237.00	\$ -	-	\$ -	
15-INCH HDPE FES	0		EACH	\$ 237.00	\$ -	-	\$ -	
GARDEN INLETS								
12x12 GARDEN INLETS 2 HOLES			EACH	\$ 32.00	\$ -	-	\$ -	
12x12 GARDEN INLETS 2 HOLES	0		EACH	\$ 50.00	\$ -	-	\$ -	
CONNECTORS 4-INCH	0		EACH	\$ 3.50	\$ -	-	\$ -	
CONNECTORS 6-INCH	0		EACH	\$ 7.50	\$ -	-	\$ -	
GARDEN INLET AVERAGE COST	0			\$ 93.00	\$ -	-	\$ -	
IRON STRUCTURES								
BEEHIVE GRATE EAST JORDAN 6527	1		EACH	\$ 183.37	\$ 183.37	-	\$ -	
EJ 7000 WITH M112 CURB FRAME ROLL TYPE NAPERVILLE STYLE	2		EACH	\$ 429.00	\$ 858.00	-	\$ -	
MANHOLE STRUCTURES CUSTOM	1		EACH	\$ 10,000.00	\$ 10,000.00	-	\$ -	
CONCRETE STRUCTURES								
2 X 18 INLET	0		EACH	\$ 105.00	\$ -	-	\$ -	
2 X 24 INLET	0		EACH	\$ 105.00	\$ -	-	\$ -	
2 X 30 INLET	2		EACH	\$ 125.00	\$ 250.00	-	\$ -	
2 X 36 INLET	0		EACH	\$ 150.00	\$ -	-	\$ -	
RINGS	5		EACH	\$ 23.00	\$ 115.00	-	\$ -	
CONCRETE FLATWORK								
CURB AND GUTTER	100		LINEAL FT	\$ 23.00	\$ 2,300.00	-	\$ -	
SIDEWALK	150		SQ FT	\$ 6.60	\$ 990.00	-	\$ -	
APRONS					\$ -			
APRONS	0		SQ FT	\$ 6.90	\$ -	-	\$ -	
TOTAL LENGTH (FT):	0						\$ -	
WIDTH (FT):	0						\$ -	
AREA (SY):	0						\$ -	
SEALER	0		SQ FT	\$ 4.50	\$ 450.00	-	\$ -	
ASPHALT								
BITUMINOUS APRON/STREET CROSSING-SURFACE	222		SQ YD	\$ 47.00	\$ 10,434.00	-	\$ -	
TOTAL LENGTH (FT):	100						\$ -	
WIDTH (FT):	20						\$ -	
AREA (SY):	222						\$ -	
TOP SOIL-MATERIAL	47		CUBIC YARD	\$ 16.00	\$ 752.00	-	\$ -	
TOTAL LENGTH (FT):	160						\$ -	
WIDTH (FT):	25						\$ -	
AREA (CY):	47						\$ -	
TOP SOIL-INSTALLED	47		CUBIC YARD	\$ 35.00	\$ 1,645.00	-	\$ -	
TOTAL LENGTH (FT):	160						\$ -	
WIDTH (FT):	25						\$ -	
AREA (CY):	47						\$ -	
SOD-INSTALLED	444		SQUARE YARD	\$ 9.50	\$ 4,218.00	-	\$ -	
TOTAL LENGTH (FT):	160						\$ -	
WIDTH (FT):	25						\$ -	
AREA (SF):	4000						\$ -	
STONE GRADE 8-CA-6	37.26		TON	\$ 15.50	\$ 577.53	-	\$ -	
TOTAL LENGTH (FT):	160						\$ -	
WIDTH (FT):	2						\$ -	
AREA (SY):	36						\$ -	
STONE GRADE CA-7	51.175		TON	\$ 20.65	\$ 1,056.76	-	\$ -	
TOTAL LENGTH (FT):	160						\$ -	
WIDTH (FT):	5						\$ -	
AREA (SY):	89						\$ -	
ANALYTICAL TESTING	1		LUMP SUM	\$ 20.00	\$ 20.00	-	\$ -	
DUMP FEES	47		PER SITE	\$ 82.00	\$ 3,854.00	-	\$ -	
TOTAL LENGTH (FT):	170						\$ -	
WIDTH (FT):	25						\$ -	
AREA (CY):	472						\$ -	
DUMP FEES-SOD CONTAMINATED SPOILS	0		PER LOAD	\$ 200.00	\$ -	-	\$ -	
TOTAL LENGTH (FT):	0						\$ -	
WIDTH (FT):	0						\$ -	
AREA (CY):	0						\$ -	
TRUCKING	47		PER LOAD	\$ 100.00	\$ 4,700.00	-	\$ -	
TREE REMOVAL	-		LUMP SUM	\$ 7,500.00	\$ -	-	\$ -	
TRAFFIC CONTROL	0		LUMP SUM	\$ 20,000.00	\$ -	-	\$ -	
SUB-TOTAL COST					\$ 51,449.66	-	\$ -	
MISC-BRICK/ ADJ RINGS,MORTAR,MASTIC, WATER QUALITY STORM SEWER EPA REG	\$ 2,572.48		EACH	10% of Subtotal	\$ 2,572.48	-	\$ -	
SUB-TOTAL COST					\$ 54,022.14	-	\$ -	
EXCAVATION-GRADING	24.00		PER HR	\$ 500.00	\$ 12,000.00	-	\$ -	
REMOVAL								
4-INCH EXCAVATION PER FOOT-REMOVAL OF PIPE	-		LINEAL FOOT	\$ 20.00	\$ -	-	\$ -	
6-INCH EXCAVATION PER FOOT-REMOVAL OF PIPE	-		LINEAL FOOT	\$ 20.00	\$ -	-	\$ -	
12-INCH EXCAVATION PER FOOT-REMOVAL OF PIPE	-		LINEAL FOOT	\$ 20.00	\$ -	-	\$ -	
STRUCTURE REMOVAL	2.00		EACH	\$ 100.00	\$ 200.00	-	\$ -	
4-INCH CORRUGATED PIPE-INSTALLATION	-		LINEAL FOOT	\$ 10.00	\$ -	-	\$ -	
6-INCH CORRUGATED PIPE-INSTALLATION	-		LINEAL FOOT	\$ 10.00	\$ -	-	\$ -	
12-INCH PIPE-INSTALLATION	170.00		LINEAL FOOT	\$ 65.00	\$ 11,050.00	-	\$ -	
24-INCH								
CONTRACT STRUCTURE INSTALL	-		EACH	\$ 400.00	\$ -	-	\$ -	
INSTALL 12X12 INLET BOXES	-		EACH	\$ 100.00	\$ -	-	\$ -	
FLARED END SECTIONS	-		EACH	\$ 500.00	\$ -	-	\$ -	
LAYOUT	8.00		HOURLY	\$ 500.00	\$ 4,000.00	-	\$ -	
RETAINING WALL	1.00		LUMP SUM	\$ 60,000.00	\$ 60,000.00	-	\$ -	
OUTSOURCE COST					\$ 87,250.00	-	\$ -	
SUB TOTAL COST					\$ 141,272.14	-	\$ -	
CONTINGENCY	5%		LUMP SUM	5.00%	\$ 7,063.61	-	\$ -	
TOTAL COST					\$ 148,335.75	-	\$ -	

RESOLUTION NO. R-40-22

A RESOLUTION AUTHORIZING PUBLIC WORKS PROJECT FYE23-PW6 FOR THE STORM WATER IMPROVEMENTS FOR THE AILSWORTH DRIVE PROJECT IN AN AMOUNT NOT TO EXCEED \$148,000

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 approve the Public Works Project FYE23-PW6 for the storm water improvements for the Ailsworth Drive project in an amount not to exceed \$148,000.

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 18th day of April, 2022.

AYES: 6 - Belczak, Chlystek Gustafson, Kenny, Schauer, Sullivan

NAYS: 0 - NONE

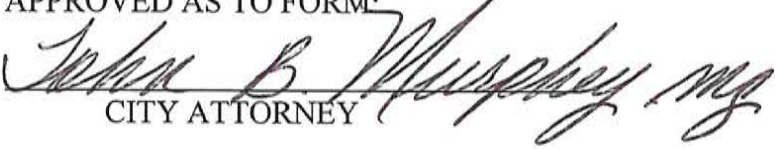
ABSENT: 1 - Vaughan

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 18th day of April, 2022.


JOSEPH MARCHESE, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY





JOB LOCATION		8642-8657 ALMSWORTH DRIVE			
DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	TOTAL COST	ACTUAL UNITS
12-INCH PIPE SDR26		LINEAL FT	\$ 32.15	\$ -	-
16-INCH PIPE SDR26	0	LINEAL FT	\$ 61.20	\$ -	-
CMP					
12-INCH CULVERT METAL PIPE	0	LINEAL FT	\$ 19.90	\$ -	-
15-INCH CULVERT METAL PIPE	0	LINEAL FT	\$ 26.20	\$ -	-
18-INCH CULVERT METAL PIPE	0	LINEAL FT	\$ 33.25	\$ -	-
24-INCH CULVERT METAL PIPE	0	LINEAL FT	\$ 43.20	\$ -	-
42-INCH CULVERT METAL PIPE	0	LINEAL FT	\$ 95.85	\$ -	-
12-INCH BAND CMP	0	EACH	\$ 42.00	\$ -	-
15-INCH BAND CMP	0	EACH	\$ 48.00	\$ -	-
18-INCH BAND CMP	0	EACH	\$ 59.00	\$ -	-
24-INCH BAND CMP	0	EACH	\$ 75.00	\$ -	-
42-INCH BAND CMP	0	EACH	\$ 168.00	\$ -	-
12-INCH FES	0	EACH	\$ 103.00	\$ -	-
15-INCH FES	0	EACH	\$ 142.00	\$ -	-
18-INCH FES	0	EACH	\$ 192.00	\$ -	-
HDPE					
4-INCH HDPE PIPE WITH SOCK N12	0	LINEAL FT	\$ 2.01	\$ -	-
6-INCH HDPE PIPE WITH SOCK N12	250	LINEAL FT	\$ 5.08	\$ 1,270.00	-
12-INCH HDPE PIPE WITH SOCK N12	0	LINEAL FT	\$ 9.49	\$ -	-
12-INCH HDPE	0	LINEAL FT	\$ 8.85	\$ -	-
15-INCH HDPE	0	LINEAL FT	\$ 12.03	\$ -	-
18-INCH HDPE	0	LINEAL FT	\$ 16.54	\$ -	-
24-INCH HDPE	0	LINEAL FT	\$ 28.61	\$ -	-
42-INCH HDPE	0	LINEAL FT	\$ 50.81	\$ -	-
12-INCH BAND HDPE	0	EACH	\$ 15.00	\$ -	-
15-INCH BAND HDPE	0	EACH	\$ 25.00	\$ -	-
24-INCH BAND HDPE	0	EACH	\$ 60.00	\$ -	-
12-INCH HDPE FES	0	EACH	\$ 237.00	\$ -	-
15-INCH HDPE FES	0	EACH	\$ 237.00	\$ -	-
GARDEN INLETS					
12x12 GARDEN INLETS 2 HOLES		EACH	\$ 32.00		
12x12 GARDEN INLETS 2 HOLES	0	EACH	\$ 50.00	\$ -	-
CONNECTORS 4-INCH	0	EACH	\$ 3.50	\$ -	-
CONNECTORS 6-INCH	0	EACH	\$ 7.50	\$ -	-
GARDEN INLET AVERAGE COST	0		\$ 93.00	\$ -	-
BRON STRUCTURES					
BEEHIVE GRATE EAST JORDAN 6027	1	EACH	\$ 183.37	\$ 183.37	-
6J 7000 WITH M112 CURB FRAME ROLL TYPE NAPERVILLE STYLE	2	EACH	\$ 429.00	\$ 858.00	-
MANHOLE STRUCTURES CUSTOM	2	EACH	\$ 2,500.00	\$ 5,000.00	-
CONCRETE STRUCTURES					
2 X 18 INLET	0	EACH	\$ 105.00	\$ -	-
2 X 24 INLET	0	EACH	\$ 105.00	\$ -	-
2 X 30 INLET	2	EACH	\$ 125.00	\$ 250.00	-
2 X 36 INLET	0	EACH	\$ 150.00	\$ -	-
RINGS	5	EACH	\$ 23.00	\$ 115.00	-
CONCRETE FLATWORK					
CURB AND GUTTER	100	LINEAL FT	\$ 23.00	\$ 2,300.00	-
SIDEWALK	150	SQ FT	\$ 6.60	\$ 990.00	-
APRONS					
APRONS	0	SQ FT	\$ 6.90	\$ -	-
TOTAL LENGTH (FT)	0				
WIDTH (FT)	0				
AREA (SY)	0				
SEALER	0	SQ FT	\$ 4.50	\$ 450.00	-
ASPHALT					
BITUMINOUS APRON/STREET CROSSING SURFACE	222	SQ YD	\$ 47.00	\$ 10,434.00	-
TOTAL LENGTH (FT)	100				
WIDTH (FT)	20				
AREA (SY)	222				
TOP SOIL MATERIAL	89	CUBIC YARD	\$ 16.00	\$ 1,424.00	-
TOTAL LENGTH (FT)	300				
WIDTH (FT)	25				
AREA (CY)	89				
TOP SOIL INSTALLED	89	CUBIC YARD	\$ 35.00	\$ 3,115.00	-
TOTAL LENGTH (FT)	300				
WIDTH (FT)	25				
AREA (CY)	89				
SOD INSTALLED	833	SQUARE YARD	\$ 9.50	\$ 7,913.50	-
TOTAL LENGTH (FT)	300				
WIDTH (FT)	25				
AREA (SF)	7500				
STONE GRADE 4-CA-6	37.26	TON	\$ 15.50	\$ 577.53	-
TOTAL LENGTH (FT)	160				
WIDTH (FT)	2				
AREA (SY)	26				
STONE GRADE CA-7	51.175	TON	\$ 20.85	\$ 1,056.76	-
TOTAL LENGTH (FT)	160				
WIDTH (FT)	5				
AREA (SY)	89				
ANALYTICAL TESTING	1	LUMP SUM	\$ 20.00	\$ 20.00	-
DUMP FEES	56	PER SITE	\$ 82.00	\$ 4,592.00	-
TOTAL LENGTH (FT)	200				
WIDTH (FT)	25				
AREA (CY)	556				
DUMP FEES-SCD CONTAMINATED SPOILS	0	PER LOAD	\$ 200.00	\$ -	-
TOTAL LENGTH (FT)	0				
WIDTH (FT)	0				
AREA (CY)	0				
TRUCKING	56	PER LOAD	\$ 112.00	\$ 6,272.00	-
TREE REMOVAL	-	LUMP SUM	\$ 7,500.00	\$ -	-
TRAFFIC CONTROL	0	LUMP SUM	\$ 20,000.00	\$ -	-
SUB-TOTAL COST				\$ 46,821.16	-
MISC-APPLIC ADJ RINGS/MORTAR/MASTIC/ WATER QUALITY STORM SEWER EPA REG	\$ 2,341.06	EACH	10% of Subtotal	\$ 2,341.06	-
SUB-TOTAL COST				\$ 49,162.22	-
EXCAVATION-GRADING	24.00	PER HR	\$ 500.00	\$ 12,000.00	-
REMOVAL					
4-INCH EXCAVATION PER FOOT-REMOVAL OF PIPE	-	LINEAL FOOT	\$ 20.00	\$ -	-
6-INCH EXCAVATION PER FOOT-REMOVAL OF PIPE	-	LINEAL FOOT	\$ 20.00	\$ -	-
12-INCH EXCAVATION PER FOOT-REMOVAL OF PIPE	-	LINEAL FOOT	\$ 20.00	\$ -	-
STRUCTURE REMOVAL	2.00	EACH	\$ 100.00	\$ 200.00	-
4-INCH CORRUGATED PIPE-INSTALLATION	-	LINEAL FOOT	\$ 10.00	\$ -	-
6-INCH CORRUGATED PIPE-INSTALLATION	-	LINEAL FOOT	\$ 10.00	\$ -	-
12-INCH PIPE-INSTALLATION	-	LINEAL FOOT	\$ 65.00	\$ -	-
24-INCH	-				
CONTRACT STRUCTURE INSTALL	-	EACH	\$ 400.00	\$ -	-
INSTALL 12X12 INLET BOXES	-	EACH	\$ 100.00	\$ -	-
FLARED END SECTIONS	-	EACH	\$ 500.00	\$ -	-
LAYOUT	8.00	HOURLY	\$ 500.00	\$ 4,000.00	-
RETAINING WALL	1.00	LUMP SUM	\$ 15,486.00	\$ 15,486.00	-
OUTSOURCE COST				\$ 51,686.00	-
SUB-TOTAL COST				\$ 100,848.22	-
CONTINGENCY	5%	LUMP SUM	5.00%	\$ 5,042.41	-
TOTAL COST				\$ 105,890.63	-

RESOLUTION NO. _____

A RESOLUTION ACCEPTING A PROPOSAL FROM ILLINOIS LANDSCAPE SUPPLY, LLC., FOR THE PURCHASE AND DELIVERY OF UNILOCK PISA RETAINING WALL BLOCK AND COPING FOR THE AILSWORTH AND STEWART OVER LAND FLOW DRAINAGE PROJECT IN AN AMOUNT NOT TO EXCEED \$11,186.60

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 accept a proposal from Illinois Landscape Supply, LLC., for the purchase and delivery of Unilock PISA retaining wall block and coping for the Ailsworth and Stewart Over Land Flow Drainage Project in an amount not to exceed \$11,186.60, attached hereto as "[Exhibit A](#)" and is by this reference expressly incorporated herein.

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 3rd day of October 2022.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 3rd day of October 2022.

JOSEPH MARCHESE, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

RES



60 Wolf Road
 Oswego, IL 60543
 815-267-3311
 F: 815-267-3399

PROPOSAL

Date	Proposal #
9/20/2022	22-11402

Name / Address
City of Darien Dan Gombac 1702 Plainfield Rd. Darien, IL 60561

Job Name / Address
Ailsworth & Betair <i>Stewart</i> Darien

Phone #	Terms	Ship Date	Ship Via	Rep	Project
	Net ~ 30	10/15/2022		MDW	
Qty	Description	Unit Price	Total		
1,024	C/ Direct Load UNILOCK PISA XL - Granite - per single unit (32 pal)	7.70	7,884.80		
168	C/ Direct Load UNILOCK Pisa II Coping 12"- Granite per double unit (4 pal)	7.35	1,234.80		
36	UNILOCK STANDARD Unilock Pallets	22.00	792.00		
3	Delivery Charge--Direct Load ILS Truck-Semi w/ machine	425.00	1,275.00		
<p>This quotation is based on information provided by contractor.</p> <p>This quotation is a service provided by Illinois Landscape Supply, LLC.</p> <p>This is a "Unit Price Quote" only.</p> <p>Illinois Landscape Supply will not be held liable for any discrepancies in actual purchase quantities to quantities quoted herein.</p> <p>\$ 22.00 Pallet Deposit on Unilock "Standard" Pallets. \$ 28.00 Pallet Deposit on Unilock "Premium" Pallets. \$ 32.00 Pallet Deposit on Unilock "LTD" Pallets. \$ 1.00 Usage fee on all "Unilock" Pallets returned \$ 36.00 Non-refundable deposit on all Bluestone Pallets \$ 5.00 Non-refundable deposit on all Northfield Pallets</p>					<p>THIS QUOTATION IS GOOD FOR 24 HOURS.</p>
			Subtotal	\$11,186.60	
			Sales Tax (7.0%)	\$0.00	
			Total	\$11,186.60	

RESOLUTION NO. _____

A RESOLUTION ACCEPTING A PROPOSAL FROM JC LANDSCAPING AND TREE SERVICES FOR THE PREPARATION AND INSTALLATION OF A RETAINING WALL FOR THE AILSWORTH AND STEWART OVER LAND FLOW DRAINAGE PROJECT IN AN AMOUNT NOT TO EXCEED \$24,300

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 accept a proposal from JC Landscaping and Tree Services for the preparation and installation of a retaining wall for the Ailsworth and Stewart over Land Flow Drainage Project in an amount not to exceed \$24,300, attached hereto as "**Exhibit A**" and is by this reference expressly incorporated herein.

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 3rd day of October 2022.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 3rd day of October 2022.

JOSEPH MARCHESE, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

RES

ESTIMATE



Estimate #	85
Date	Sep 14, 2022
Total	\$24,300.00 USD

JC Landscaping & Tree Service inc.

1210 Plainfield Rd
Oswego IL 60543
United States
Phone: 630 464 0736
mejiaj0424@gmail.com

Estimate To:**City of Darien**

1041 S. Frontage Road
Darien IL 60561

AILWORTH AND STEWERT RETAINING WALL PROPOSAL

#	Products	Quantity	Unit Price	Amount
1.	Installation of 270 linear ft of retaining wall (5) brick high with (1) closing cap	1	\$24,300.00	\$24,300.00
2.	Grading and removal of soil to make the swale between the two brick wall CONTRACT PRICE	1	\$0.00	\$0.00
3.	Landscaping restoration CONTRACT PRICE	1	\$0.00	\$0.00

Sub Total	\$24,300.00 USD
Total	\$24,300.00 USD

AGENDA MEMO
City Council
October 3, 2022

ISSUE STATEMENT

A motion authorizing City Staff to construct an aggregate shoulder within certain areas on the 8300/8400 block of Kearney Road in the amount of \$8,300, contingent on 100% reimbursement from the property owner.

AND

Approval of an [ordinance](#) regulating parking and traffic control regulations on the 8300/8400 block of Kearney Road.

BACKGROUND/HISTORY

The City has received ongoing complaints concerning traffic congestion on Kearney Rd. related to the activities at 8404 Kearney Rd., aka Honey Bee Garden. Generally, the farmers' market activities are conducted on Fridays and Saturdays-mid morning to early afternoon, between June and October.

The concerns during the abovementioned days are related to parking issues. There are currently no restrictions for parking on Kearney Rd. Patrons park on both sides of the 8300 block of Kearney Rd. thus creating safety concerns for emergency vehicles and general motor vehicle traffic for northbound and southbound traffic.

The Municipal Services Department has field reviewed and discussed options with the owner of the farm and has memorialized a solution.

The Municipal Services Department recommends the following parking and traffic control regulations, see attached aerial labeled as [Attachment A](#):

NO PARKING ANYTIME

1. Eastern Right of Way-Kearney Rd at Creekside Ln-Immediately north of Creekside Ln
Two (2) No Parking Anytime signs
2. Eastern Right of Way-Kearney Rd-South of 9S385 Kearney Rd at the City Limits-Between first utility pole approximately 240 feet south to the Second utility pole.
3. Western Right of Way-8400 Kearney Rd
Approximately 360 feet from the existing driveway south to Creekside Ln
Four (4) No Parking Anytime signs
4. Southeast Corner of Kearney Road and Creekside Lane-Existing light pole
No Farm Parking Beyond This Point
Ordinance No. O-XX-22 (implemented on sign) TBD

Honey Bee Gardens will be reimbursing the City for the custom sign

In order to provide additional parking measures, the Municipal Services Department will be installing aggregate shoulders at the following locations at a pass through cost, see attached aerial labeled as [Attachment B](#):

1. Eastern Right of Way-8305B Kearney Road -Immediately north of existing driveway
Up to a 4-foot shoulder
2. Western Right of Way- 9S410 KEARNEY RD
Up to a 5-foot shoulder

*The owner of the Honey Bee Gardens has agreed to reimburse the City for the labor and expenses related to the shoulder extension.

COMMITTEE RECOMMENDATION

The Municipal Services Committee recommends approval of an ordinance regulating parking and traffic control regulations on the 8300/8400 block of Kearney Road.

***The Municipal Services Committee requested discussing a 50/50 cost share reimbursement with the property owner for the installation of the shoulder. The estimated cost to complete the shoulder is an amount not to exceed \$8,300, (\$3,800 material, Municipal Services Labor, Equipment and Benefits \$4,500). The City Council is to consider a cost share of approximately \$4,150.**

ALTERNATE CONSIDERATION

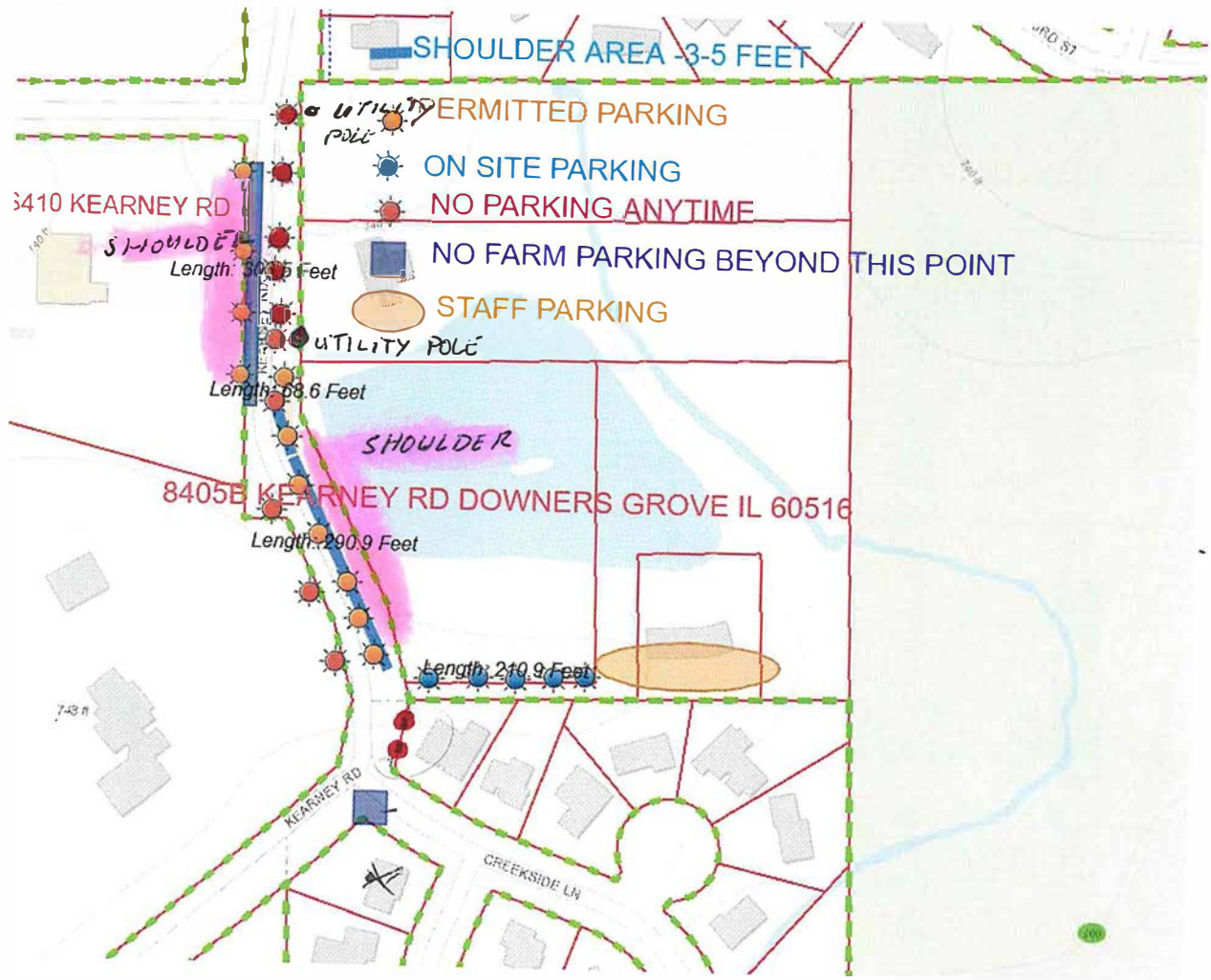
As Directed by the City Council.

DECISION MODE

This item will be on the October 3, 2022 City Council agenda, for formal consideration.

MEMO





**CITY OF DARIEN
DU PAGE COUNTY, ILLINOIS**

ORDINANCE NO. _____

**AN ORDINANCE AMENDING
SECTION 9-3-2 (PROHIBITED PARKING)
OF CHAPTER 3 (PARKING RESTRICTIONS)
TITLE 9 (TRAFFIC REGULATIONS),
OF THE DARIEN CITY CODE**

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

THIS 3rd DAY OF OCTOBER, 2022

**Published in pamphlet form by authority of
the Mayor and City Council of the City of
Darien, DuPage County, Illinois, this
_____ day of October, 2022.**

ORDINANCE NO. _____

**AN ORDINANCE AMENDING
SECTION 9-3-2 (PROHIBITED PARKING)
OF CHAPTER 3 (PARKING RESTRICTIONS)
TITLE 9 (TRAFFIC REGULATIONS),
OF THE DARIEN CITY CODE**

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: Amendment: Section 9-3-2 (Prohibited Parking) of Chapter 3 (Parking Restrictions), Title 9 (Traffic Regulations) be amended by adding the following places where parking is prohibited:

Eastern Right of Way-Kearney Road at Creekside Lane-Immediately north of Creekside Lane.

Eastern Right of Way-Kearney Road-South of 9S385 Kearney Road at the City Limits-Between First utility pole approximately 240 feet south to the Second utility pole.

Western Right of Way-8400 Kearney Road Approximately 360 feet from the existing driveway south to Creekside Lane.

Southeast Corner of Kearney Road and Creekside Lane-Existing light pole.

SECTION 2: Signage. The City Municipal Services Department is hereby authorized and directed to post appropriate signs noting the restrictions set forth in Section 1 of this Ordinance.

SECTION 3: Home Rule: This ordinance and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such ordinance should (a) contain terms contrary to the provisions of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the corporate authorities of the City of Darien that to the extent of 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.

ORDINANCE NO. _____

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 3rd day of October, 2022.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 3rd day of October, 2022.

JOSEPH MARCHESE, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

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