

CITY OF DARIEN TEMPORARY AMENDMENT TO CITY COUNCIL MEETING RULES FOR COMPLIANCE WITH ILLINOIS OPEN MEETINGS ACT:

- All elected officials may participate in a City Council meeting by way of audio or video conferencing.
- The public will be permitted to attend a City Council meeting but the meeting room will be limited to 10 members of the public at one time. The public will be required to maintain social distancing rules and are required to wear a mask while in the building.
- Members of the public physically present must be able to hear all discussion and testimony and all votes of the members of the body. This would mean that members of the public physically present, if more than 10, can be in a different room at City Hall. For example, this can be accomplished by offering a call-in telephone number, a web-based link such as YouTube presenting meeting live or viewing the meeting on cable at City Hall.
- The public is encouraged to participate in City Council meetings by submitting questions and comments via email to Mayor Marchese at jmarchese@darienil.gov or City Administrator Bryon Vana at bvana@darienil.gov.
- Emails providing public comment shall be submitted prior to the start of the City Council meeting. Emails asking questions relating to an agenda item will be accepted during the Council meeting through the conclusion of Agenda Item 14- Questions and Comments

Visit the City of Darien [YouTube channel](#) to view the meeting live.

PRE-COUNCIL WORK SESSION — 7:00 P.M.

Agenda of the Regular Meeting

of the City Council of the

CITY OF DARIEN

September 8, 2020

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 — [August 17, 2020](#)
7. Receiving of Communications
8. Mayor's Report
 - A. [Actuarial Presentation](#) — Jason L. Franken
9. City Clerk's Report
10. City Administrator's Report
11. Department Head Information/Questions
 - A. Police Department
 - B. Municipal Services
12. Treasurer's Report
 - A. Warrant Number — [20-21-09](#)
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
17. New Business
 - A. Consideration of a Motion to Approve a Resolution Authorizing the [Purchase of Up-Fitting One \(1\) Police Vehicle](#) in the Amount of \$19,779.51
18. Questions, Comments and Announcements — **General (This is an opportunity for the public to make comments or ask questions on any issue – 3 Minute Limit Per Person)**
19. Adjournment

A WORK SESSION WAS CALLED TO ORDER AT 7:00 P.M. BY MAYOR MARCHESE FOR THE PURPOSE OF REVIEWING ITEMS ON THE AUGUST 17, 2020 AGENDA WITH THE CITY COUNCIL. THE WORK SESSION ADJOURNED AT 7:21 P.M.

Minutes of the Regular Meeting

of the City Council of the

CITY OF DARIEN

August 17, 2020

7:30 P.M.

1. **CALL TO ORDER**

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

2. **PLEDGE OF ALLEGIANCE**

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

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

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

Absent: None

Also in Attendance: Joseph Marchese, Mayor
JoAnne E. Ragona, City Clerk
Michael J. Coren, City Treasurer (Zoom)
Bryon D. Vana, City Administrator
Gregory Thomas, Police Chief (Zoom)
Daniel Gombac, Director of Municipal Services (Zoom)
Lisa Klemm, Administrative Assistant (Zoom)

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

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

Director Gombac provided Council with report regarding chicken raising and beekeeping as requested; included spreadsheet indicating regulations from various municipalities. He explained the goal would be to create a balanced City ordinance based on the definitions and quantities outlined in report. He reviewed additional regulations that will be presented to Committee for consideration as follows:

- Grandfathering of Existing/Amortization
- Permit through Registration – Right to Access Property
- Setbacks
- Structures
- Prohibited Uses – Home Based Business – Prohibited
- Sanitation
- Violations – Penalties/Fees

Heather Conroy, a Darien resident, provided background and information regarding chickens and chicken raising. Ms. Conroy welcomed an ordinance that protects chicken owners and their rights.

Jim Freidag presented a letter and pictures to Council; he expressed concerns regarding maintenance of his neighbor’s chicken coop. He asked Council to set fair and equal restrictions that protect the safety and welfare of residents and their property.

Melissa Goodrich noted that she is the owner of the chicken coop referenced by Mr. Freidag. She clarified location of chicken coop and expressed her viewpoint regarding chicken raising.

Mary Sullivan noted receipt of communication from Dr. Kelly Glisan regarding his opposition to allowing chicken coops on the side of houses.

Alderman Chlystek inquired regarding number of chickens that lay eggs; he requested property maintenance to include dogs; Director Gombac responded.

Mayor Marchese noted Alderman Kenny submitted Downers Grove ordinance pertaining to chickens, which will be added to Directors Report.

Alderman Vaughan inquired if putting up a fence on the property housing the chicken coop would resolve the issue of “creating an eyesore.” Council discussion ensued. Mr. Freidag and Ms. Goodrich provided final comments; Director Gombac will work with both parties to mitigate an amicable solution.

Mayor Marchese stated Director Gombac will be presenting information regarding chicken raising and beekeeping to the Municipal Services Committee; the meeting is open to the public.

6. **APPROVAL OF MINUTES** – August 3, 2020 City Council Meeting

It was moved by Alderman Kenny and seconded by Alderman Schauer to approve the minutes of the City Council Meeting of August 3, 2020.

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

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

MOTION DULY CARRIED

7. **RECEIVING OF COMMUNICATIONS**

Alderman Schauer received communication from...
...Matt Rynkar, 7717 Stratford Place, regarding ComEd outage, which affects the same 12 homes whenever an outage occurs.
...Larry Krupicka, 1704 Lakeview Drive, regarding DuPage County sanitary sewer issue at the end of Marco Court.

Alderman Gustafson received communication from various residents regarding motorized scooters; he noted owners are not abiding by traffic and safety rules. Chief Thomas stated complaints received have been addressed with parents.

Alderman Kenny received communication from...
...Brian Krajewski, Dupage County Board Member, regarding vehicles parking illegally in handicap parking spaces within Darien at various locations.
...Jacque Carson, 75th Street & Adams, regarding garbage not picked up. In addition, she expressed being in favor of establishing an ordinance regarding chickens.
...Steve Leopoldo regarding chickens.

Alderwomen Sullivan...
...received communication from multiple residents regarding power outages in Brookeridge Creek and Carriage Way West; she stated a large area of her Ward was without power for three days.
...thanked Police Department for communicating ruse burglary attempt.

...received communication from Pinehurst residents & HOA President regarding Carriage Greens Golf Course being used as a walking path. She expressed the dangers to walkers and reiterated the golf course is private. She stated Carriage Greens Golf Course is reviewing fencing and signage options. Alderwoman Sullivan noted Carriage Greens Golf Course incurred damage on greens from children riding bikes.

...received communication from Heidi Ramirez, Gleneyre Road regarding a drainage issue.

...is working with residents regarding concerns with traffic to Honey Bee Gardens Farm.

Mayor Marchese expressed his concerns with power outage due to the storm. He explained situation with ComEd being on sight and unable to work on restoring power until tree trimming crew was available to cut tree branches. He expressed resident frustration with long wait for service restoration and inability to reach a representative at 1-800-Edison1. He introduced Phil Halliburton, ComEd External Affairs Manager, to address concerns.

Mr. Halliburton provided an update on the severity of the storm, amount of damage sustained, and volume of calls that overloaded system that caused issues in ability to report outages. He noted issues with website and 800 number were resolved.

Mayor Marchese requested Mr. Halliburton provide Council with an updated ComEd report on improvements made in Darien. He asked Council to provide Mr. Halliburton with resident contact information regarding storm outages, so he can review history, causes, durations, and request tree assessments. Mr. Halliburton addressed Council question.

8. **MAYORS REPORT**

Mayor Marchese...

...stated meeting was being held virtually due to DuPage County Health Department reporting an increase in COVID positivity rate.

...encouraged residents to get their flu vaccinations.

...noted residents need to wear masks, wash hands and practice social distancing, which should result in fewer influenza cases.

...attended the Mark DeLay School dedication of the Joey Ventimiglia Memorial Baseball Field. He thanked Darien Youth Club, School District 61 and Darien Lions Club for their contributions; Sergeant Skweres, President Darien Youth Club, for his dedication to community and efforts in putting the event together.

9. **CITY CLERK'S REPORT**

Clerk Ragona announced that City offices will be closed on Monday, September 7, 2020 in observance of Labor Day. The next City Council Meeting will be held on Tuesday, September 8, 2020.

10. **CITY ADMINISTRATOR'S REPORT**

There was no report.

11. **DEPARTMENT HEAD INFORMATION/QUESTIONS**

A. POLICE DEPARTMENT – NO REPORT

B. MUNICIPAL SERVICES

Director Gombac...

...provided an update on the DuPage County 75th Street Project.

...noted architectural review is an ongoing issue.

...Public Works crew is picking up debris from storm; regular brush pickup will be conducted the week of August 24 – 28.

Alderman Chlystek received communication from residents thanking Municipal Services for doing a great job picking up branches after the storm.

12. **TREASURER'S REPORT**

A. WARRANT NUMBER 20-21-08

It was moved by Alderman Vaughan and seconded by Alderwoman Sullivan to approve payment of Warrant Number 20-21-08 in the amount of \$608,600.14 from the enumerated funds, and \$262,740.10 from payroll funds for the period ending 08/13/20 for a total to be approved of \$871,340.24.

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 – MAY 2020

C. MONTHLY REPORT – JUNE 2020

D. MONTHLY REPORT – JULY 2020

Treasurer Coren explained all reports are preliminary, pending final issuance of audit report. He reviewed year-to-date sources of revenue, expenditures, and fund balances through the month of July 2020.

General Fund: Revenue \$4,270,895; Expenditures \$3,636,198, Current Balance \$2,800,233

Water Fund: Revenue \$1,214,106; Expenditures \$1,246,477; Current Balance \$3,427,153

Motor Fuel Tax Fund: Revenue \$656,966; Expenditures \$108,631; Current Balance \$1,107,305

Water Depreciation Fund: Revenue \$3,341 Expenditures \$13,425; Current Balance \$2,428,910

Capital Improvement Fund: Revenue \$120,700; Expenditures \$195,468; Current Balance \$5,367,759

13. **STANDING COMMITTEE REPORTS**

Administrative/Finance Committee – Alderwoman Sullivan announced the next meeting of the Administrative/Finance Committee is scheduled for Tuesday, September 8, 2020 at 6:00 P.M. in the City Hall Conference Room.

Municipal Services Committee – Chairman Belczak announced the next meeting of the Municipal Services Committee is scheduled for September 28, 2020 at 7:00 P.M.

Police Committee – Chairman Kenny announced the next meeting of the Police Committee is scheduled for September 21, 2020 at 6:00 P.M. in the Police Department Training Room.

Police Pension Board – Liaison Coren stated the Police Pension Board met on August 6, 2020. He commented that the investment advisors managed \$31M in the Police Pension Fund. Liaison Coren shared second calendar quarter results: account yielded 12.31%, which encompassed an equity return of 21.83% and a fixed income return of 1.69%.

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

There were none.

15. **OLD BUSINESS**

There was no Old Business.

16. **CONSENT AGENDA**

There was no Consent Agenda.

17. **NEW BUSINESS**

A. CONSIDERATION OF A MOTION TO APPROVE A RESOLUTION AUTHORIZING THE PURCHASE OF (1) 2020 CHEVROLET TAHOE POLICE PURSUIT VEHICLE (PPV) FOR THE POLICE K9 UNIT FROM MILES CHEVROLET USING DEPARTMENT OF JUSTICE AWARD MONEY IN THE AMOUNT OF \$39,288

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

RESOLUTION NO. R-43-20

A RESOLUTION AUTHORIZING THE PURCHASE OF (1) 2020 CHEVROLET TAHOE POLICE PURSUIT VEHICLE (PPV) FOR THE POLICE K9 UNIT FROM MILES CHEVROLET USING DEPARTMENT OF JUSTICE AWARD MONEY IN THE AMOUNT OF \$39,288

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. CONSIDERATION OF A MOTION TO APPROVE A REQUEST TO RESTORE \$10,000 IN FUNDS BUDGETED IN LINE ITEM 01-40-4815 AND USE THE FUNDS TO PROVIDE A GRANT MATCH IN THE AMOUNT OF \$10,000 FOR A HOME SECURITY CAMERA REBATE PROGRAM GRANT

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

Mayor Marchese explained a matching grant was received which gives residents an opportunity to purchase outdoor camera(s) for reimbursement after the camera is installed and registered with the Darien Police Department. He noted some requirements/conditions apply. Rebate program will be on the City website and in Darien Direct Connect eNews.

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

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

MOTION DULY CARRIED

C. CONSIDERATION OF A MOTION TO APPROVE A RESOLUTION AUTHORIZING THE PURCHASE OF A FIVE YEAR, THREE LOCATION AGREEMENT FROM VIGILANT SOLUTIONS USING FEDERAL EQUITABLE SHARING PROGRAM AWARD MONEY IN AN AMOUNT NOT TO EXCEED \$206,907

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

Chief Thomas explained benefits of Automated License Plate Readers (ALPR). Alderman Gustafson inquired regarding other computer costs; Chief Thomas responded there are no additional costs. Alderman Kenny asked Chief Thomas to review an article from 2016; Chief Thomas commented on the benefits of a ‘fixed’ device.

RESOLUTION NO. R-44-20

A RESOLUTION AUTHORIZING THE PURCHASE OF A FIVE YEAR, THREE LOCATION AGREEMENT FROM VIGILANT SOLUTIONS USING FEDERAL EQUITABLE SHARING PROGRAM AWARD MONEY IN AN AMOUNT NOT TO EXCEED \$206,907

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

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

MOTION DULY CARRIED

D. CONSIDERATION OF A MOTION TO APPROVE AN ORDINANCE APPROVING A VARIATION FROM SECTION 5A-5-12(C) OF THE DARIEN ZONING ORDINANCE (PZC 2020-07: LYMAN AVENUE COMED SUBSTATION, PIN 09-29-301-031)

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

Alderman Kenny inquired regarding Planning and Zoning vote; Director Gombac responded minutes were not available, but approval was unanimous at 3-0.

Alderman Gustafson inquired about other installation locations, if other communities will be benefiting from Darien substation, the benefits of the system, and if tower was for ComEd purposes only. Chris Collins, ComEd Senior Manager responded.

ORDINANCE NO. O-17-20

AN ORDINANCE APPROVING A VARIATION FROM SECTION 5A-5-12(C) OF THE DARIEN ZONING ORDINANCE (PZC 2020-07: LYMAN AVENUE COMED SUBSTATION, PIN 09-29-301-031

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

Nays: Gustafson

Absent: None

Results: Ayes 6, Nays 1, Absent 0

MOTION DULY CARRIED

E. CONSIDERATION OF A MOTION TO APPROVE A RESOLUTION ACCEPTING A PROPOSAL FROM ADS ENVIRONMENTAL SERVICES FOR THE 2020 WATER LEAK SURVEY, IN AN AMOUNT NOT TO EXCEED \$11,661.00

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

RESOLUTION NO. R-45-20

A RESOLUTION ACCEPTING A PROPOSAL FROM ADS ENVIRONMENTAL SERVICES FOR THE 2020 WATER LEAK SURVEY, IN AN AMOUNT NOT TO EXCEED \$11,661.00

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

Alderman Chlystek inquired about holding community events at Carriage Greens Golf Course. Mayor Marchese explained funds were removed from budget due to COVID. Since public events have been cancelled, he requested Council send their ideas for events residents might appreciate to alleviate COVID fatigue to himself and/or Administrator Vana. Alderwoman Sullivan noted that Carriage Greens is willing and ready to work with the City.

Alderman Vaughan commented that School District 61 started the school year with full remote learning.

19. **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 9:11 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 8-17-20. Minutes of 8-17-20 CCM.

REIMER & DOBROVOLNY PC

A PUBLIC SAFETY LAW FIRM

RICHARD J. REIMER
JAMES L. DOBROVOLNY
BRIAN J. LABARDI
BRYAN L. STRAND
CHRIS W. POTTHOFF, JR.
MARK S. MCQUEARY

15 SPINNING WHEEL ROAD, SUITE 310, HINSDALE, ILLINOIS 60521
(630) 654-9547 (630) 654-9676 FAX
WWW.RDLABORLAWPC.COM

306 W. GREEN STREET
URBANA, ILLINOIS, 61801
217-344-2376

840 S. SPRING STREET, SUITE D
SPRINGFIELD, ILLINOIS 62704

August 21, 2020

Byron Vana, City Administrator
City of Darien
1702 Plainfield Rd.
Darien, IL 60561

By Certified Return Receipt Mail

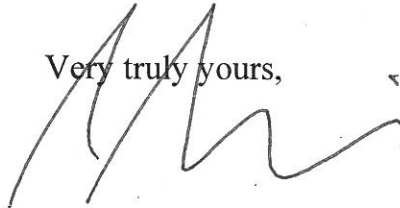
Re: Darien Police Pension Fund-Annual Tax Levy Requirements - Amended

Dear City Administrator Vana:

As you know, the undersigned is legal counsel for the Darien Police Pension Fund. Thank you for your voicemail regarding my August 13 correspondence requesting a levy/contribution on behalf of the Darien Police Pension Fund. You are correct, the amount reflected in my prior correspondence of \$2,434,866 represents the total recommended contribution. The correct amount of the City contribution is \$2,097,211. That is the amount the Darien Police Pension Board is requesting the City of Darien levy or contribute for the upcoming tax year. Thank you for drawing this to my attention.

Again, thank you for your anticipated cooperation and assistance in this matter. Please do not hesitate to contact the undersigned should you have any questions concerning this matter.

Very truly yours,



Brian J. LaBardi

Enclosure

cc: Deputy Chief Jason Norton, President
Darien Police Pension Board

Mr. Michael Coren, Treasurer
Village of Darien

REIMER & DOBROVOLNY PC

A PUBLIC SAFETY LAW FIRM

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JAMES L. DOBROVOLNY
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306 W. GREEN STREET
URBANA, ILLINOIS, 61801
217-344-2376

840 S. SPRING STREET, SUITE D
SPRINGFIELD, ILLINOIS 62704

August 13, 2020

Byron Vana, City Administrator
City of Darien
1702 Plainfield Rd.
Darien, IL 60561

By Certified Return Receipt Mail

Re: Darien Police Pension Fund-Annual Tax Levy Requirements

Dear City Administrator Vana:

Please be advised that the undersigned is legal counsel for the Darien Police Pension Fund. At the August 6, 2020 Pension Board meeting, the Pension Board Trustees discussed the annual tax levy/municipal contribution requirements for the Pension Fund for the upcoming tax year. As you are aware, the Pension Board either relies on an actuarial valuation performed by the Illinois Department of Insurance or an independent actuary employed by the Pension Board.

In this case, the Pension Board relied upon the Actuarial Valuation of Jason Franken, an independent actuary, for purposes of determining the "recommended levy". Mr. Franken's recommended levy for the upcoming tax year, in order to satisfy the annual requirements of the Darien Police Pension Fund, as required by §5/3-125 of the Pension Code, is \$2,434,866. A copy of Mr. Franken's Report is attached for your review.

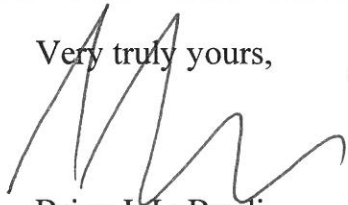
Accordingly, pursuant to §5/3-125 of the Pension Code, the Darien Police Pension Board is requesting that the City of Darien levy or contribute that amount for the upcoming tax year in order to satisfy the annual requirements of the Darien Police Pension Fund. In the event the City will not be levying or contributing this amount, please advise me.

Finally, the Pension Board wishes to draw your attention to §3-125.1 of the Pension Code and §4402.30 of the Illinois Administrative Code defining salary for pension purposes. Both those authorities refer to pensionable salary as being determined at least in part as that established by the municipality's appropriations ordinance. A similar conclusion was recently reached by the First District Appellate Court in *Village of*

Chicago Ridge v. Chicago Ridge Firefighters' Pension Bd. of Trustees, 2016 IL App (1st) 152089. In light of these authorities, the Pension Board requests the Village ensure the appropriate salaries attached to rank for officers covered by Article 3 of the Pension Code are properly reflected in a municipal appropriations ordinance.

Thank you for your anticipated cooperation and assistance in this matter. Please do not hesitate to contact the undersigned should you have any questions concerning this matter.

Very truly yours,



Brian J. LaBardi

Enclosure

cc: Deputy Chief Jason Norton, President
Darien Police Pension Board

Mr. Michael Coren, Treasurer
Village of Darien

CITY OF DARIEN
POLICE PENSION FUND
ACTUARIAL VALUATION
AS OF MAY 1, 2020

CONTRIBUTIONS APPLICABLE TO THE
PLAN/FISCAL YEAR ENDING APRIL 30, 2022

GASB 67/68 DISCLOSURE INFORMATION
AS OF APRIL 30, 2020



FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

June 22, 2020

Board of Trustees
City of Darien Police Pension Fund
1710 Plainfield Road
Darien, IL 60561

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

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

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.

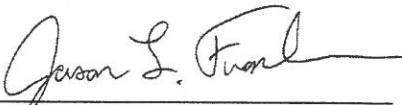
The undersigned are familiar with the immediate and long-term aspects of pension valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. All of the sections of this report are considered an integral part of the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

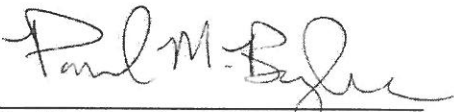
If there are any questions, concerns, or comments about any of the items contained in this report, please contact us at 630-620-0200.

Respectfully submitted,

Foster & Foster, Inc.

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

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

By: 
Paul M. Baugher, 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, 2020, 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, 2022.

The contribution requirements, compared with those set forth in the May 1, 2019 actuarial report, are as follows:

| Valuation Date Applicable to Fiscal Year Ending | 5/1/2020 <u>4/30/2022</u> | 5/1/2019 <u>4/30/2021</u> |
|--|------------------------------|------------------------------|
| Total Recommended Contribution | \$2,434,866 | \$2,234,109 |
| % of Projected Annual Payroll | 71.5% | 67.3% |
| Member Contributions (Est.) | 337,655 | 328,960 |
| % of Projected Annual Payroll | 9.9% | 9.9% |
| City Recommended Contribution | 2,097,211 | 1,905,149 |
| % of Projected Annual Payroll | 61.6% | 57.4% |

As you can see, the Total Recommended Contribution shows an increase when compared to the results determined in the May 1, 2019 actuarial valuation report. The increase is attributable to changes to the Tier 2 benefits, the natural increase in the amortization payment due to the payroll growth assumption, and unfavorable plan experience.

Plan experience was unfavorable overall on the basis of the plan's actuarial assumptions. Sources of unfavorable experience included an investment return of 4.66% (Actuarial Asset Basis) which fell short of the 7.00% assumption and lower than expected inactive mortality. There were no significant sources of favorable experience.

CHANGES SINCE PRIOR VALUATION

Plan Changes Since Prior Valuation

As a result of Public Act 101-0610, signed into law on December 18, 2019, the following updates were made to the Tier 2 benefits:

- The surviving spouse benefit for non-line of duty death was updated to mirror Tier 1 benefits, whereby Tier 2 surviving spouses will now receive 54% of final average salary, even prior to achieving vesting at 10 years of service.
- The pensionable salary cap increased retroactive to 2011 to alleviate safe harbor concerns, updating the annual adjustment to be CPI-U instead of 50% of CPI-U. The 3% annual growth cap remains in place.
- The final average salary was increased from averaging the highest consecutive 96 of the last 120 months of salary to averaging the highest consecutive 48 of the last 60 months of salary.

Actuarial Assumption/Method Changes Since Prior Valuation

There were no assumption or method changes since the prior valuation.

COMPARATIVE SUMMARY OF PRINCIPAL VALUATION RESULTS

| | New Benefits <u>5/1/2020</u> | Old Benefits <u>5/1/2020</u> | <u>5/1/2019</u> |
|--------------------------------|---------------------------------|---------------------------------|------------------|
| A. Participant Data | | | |
| Number Included | | | |
| Actives | 33 | 33 | 33 |
| Service Retirees | 21 | 21 | 20 |
| Beneficiaries | 3 | 3 | 3 |
| Disability Retirees | 3 | 3 | 3 |
| Terminated Vested | <u>14</u> | <u>14</u> | <u>13</u> |
| Total | 74 | 74 | 72 |
| Total Annual Payroll | \$3,407,217 | \$3,407,217 | \$3,319,478 |
| Payroll Under Assumed Ret. Age | 3,407,217 | 3,407,217 | 3,319,478 |
| Annual Rate of Payments to: | | | |
| Service Retirees | 1,998,525 | 1,998,525 | 1,843,463 |
| Beneficiaries | 166,278 | 166,278 | 166,278 |
| Disability Retirees | 152,939 | 152,939 | 150,937 |
| Terminated Vested | 114,630 | 114,630 | 114,630 |
| B. Assets | | | |
| Actuarial Value | 30,519,997 | 30,519,997 | 29,406,129 |
| Market Value | 29,140,362 | 29,140,362 | 29,022,830 |
| C. Liabilities | | | |
| Present Value of Benefits | | | |
| Actives | | | |
| Retirement Benefits | 21,020,681 | 20,347,928 | 20,330,930 |
| Disability Benefits | 1,768,734 | 1,710,405 | 1,671,680 |
| Death Benefits | 246,834 | 198,434 | 187,950 |
| Vested Benefits | 1,482,470 | 1,457,936 | 1,422,725 |
| Service Retirees | 30,570,161 | 30,570,161 | 28,527,593 |
| Beneficiaries | 1,696,773 | 1,696,773 | 1,731,462 |
| Disability Retirees | 2,190,684 | 2,190,684 | 2,184,008 |
| Terminated Vested | <u>1,286,383</u> | <u>1,286,383</u> | <u>1,198,977</u> |
| Total | 60,262,720 | 59,458,704 | 57,255,325 |

| C. Liabilities - (Continued) | New Benefits <u>5/1/2020</u> | Old Benefits <u>5/1/2020</u> | <u>5/1/2019</u> |
|---|---------------------------------|---------------------------------|-------------------|
| Present Value of Future Salaries | 34,587,645 | 33,531,099 | 33,983,292 |
| Present Value of Future Member Contributions | 3,427,636 | 3,322,932 | 3,367,744 |
| Normal Cost (Retirement) | 580,049 | 546,952 | 533,229 |
| Normal Cost (Disability) | 100,430 | 98,892 | 93,483 |
| Normal Cost (Death) | 12,573 | 9,439 | 8,531 |
| Normal Cost (Vesting) | <u>76,864</u> | <u>75,743</u> | <u>72,358</u> |
| Total Normal Cost | 769,916 | 731,026 | 707,601 |
| Present Value of Future Normal Costs | 7,293,305 | 6,608,688 | 6,611,328 |
| Accrued Liability (Retirement) | 15,416,127 | 15,306,241 | 15,278,218 |
| Accrued Liability (Disability) | 733,349 | 727,907 | 705,296 |
| Accrued Liability (Death) | 117,594 | 117,533 | 112,174 |
| Accrued Liability (Vesting) | 958,344 | 954,334 | 906,269 |
| Accrued Liability (Inactives) | <u>35,744,001</u> | <u>35,744,001</u> | <u>33,642,040</u> |
| Total Actuarial Accrued Liability | 52,969,415 | 52,850,016 | 50,643,997 |
| Unfunded Actuarial Accrued Liability (UAAL) | 22,449,418 | 22,330,019 | 21,237,868 |
| Funded Ratio (AVA / AL) | 57.6% | 57.7% | 58.1% |

| | New Benefits <u>5/1/2020</u> | Old Benefits <u>5/1/2020</u> | <u>5/1/2019</u> |
|--|---------------------------------|---------------------------------|------------------|
| D. Actuarial Present Value of Accrued Benefits | | | |
| Vested Accrued Benefits | | | |
| Inactives | 35,744,001 | 35,744,001 | 33,642,040 |
| Actives | 5,341,589 | 5,269,268 | 5,645,733 |
| Member Contributions | <u>3,414,919</u> | <u>3,414,919</u> | <u>3,331,533</u> |
| Total | 44,500,509 | 44,428,188 | 42,619,306 |
| Non-vested Accrued Benefits | <u>1,012,938</u> | <u>1,035,329</u> | <u>958,624</u> |
| Total Present Value Accrued Benefits | 45,513,447 | 45,463,517 | 43,577,930 |
| Funded Ratio (MVA / PVAB) | 64.0% | 64.1% | 66.6% |
| Increase (Decrease) in Present Value of Accrued Benefits Attributable to: | | | |
| Plan Amendments | 49,930 | 0 | |
| Assumption Changes | 0 | 0 | |
| New Accrued Benefits | 0 | 1,179,524 | |
| Benefits Paid | 0 | (2,265,113) | |
| Interest | 0 | 2,971,176 | |
| Other | <u>0</u> | <u>0</u> | |
| Total | 49,930 | 1,885,587 | |

| | New Benefits | Old Benefits | |
|----------------------------------|------------------|------------------|------------------|
| Valuation Date | 5/1/2020 | 5/1/2020 | 5/1/2019 |
| Applicable to Fiscal Year Ending | <u>4/30/2022</u> | <u>4/30/2022</u> | <u>4/30/2021</u> |

E. Pension Cost

| | | | |
|--|-----------|-----------|-----------|
| Normal Cost ¹ | \$823,810 | \$782,198 | \$757,133 |
| % of Total Annual Payroll ¹ | 24.2 | 23.0 | 22.8 |
| Administrative Expenses ¹ | 47,789 | 47,789 | 44,446 |
| % of Total Annual Payroll ¹ | 1.4 | 1.4 | 1.3 |
| Payment Required to Amortize Unfunded Actuarial Accrued Liability over 21 years (as of 5/1/2020) ¹ | 1,563,267 | 1,554,952 | 1,432,530 |
| % of Total Annual Payroll ¹ | 45.9 | 45.6 | 43.2 |
| Total Recommended Contribution | 2,434,866 | 2,384,939 | 2,234,109 |
| % of Total Annual Payroll ¹ | 71.5 | 70.0 | 67.3 |
| Expected Member Contributions ¹ | 337,655 | 337,655 | 328,960 |
| % of Total Annual Payroll ¹ | 9.9 | 9.9 | 9.9 |
| Expected City Contribution | 2,097,211 | 2,047,284 | 1,905,149 |
| % of Total Annual Payroll ¹ | 61.6 | 60.1 | 57.4 |

F. Past Contributions

| | |
|--------------------------------|------------------|
| Plan Years Ending: | <u>4/30/2020</u> |
| Total Recommended Contribution | 2,043,799 |
| City | 1,714,350 |
| Actual Contributions Made: | |
| Members (excluding buyback) | 329,449 |
| City | <u>1,728,465</u> |
| Total | 2,057,914 |

G. Net Actuarial (Gain)/Loss 946,324

¹ Contributions developed as of 5/1/2020 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> |
|-------------|---|
| 2020 | 22,449,418 |
| 2021 | 22,457,610 |
| 2022 | 22,411,661 |
| 2027 | 21,153,058 |
| 2032 | 17,458,302 |
| 2036 | 11,864,726 |
| 2041 | 0 |

I. (i) 3 Year Comparison of Actual and Assumed Salary Increases

| | | <u>Actual</u> | <u>Assumed</u> |
|------------|-----------|---------------|----------------|
| 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) 3 Year Comparison of Investment Return on Actuarial Value

| | | <u>Actual</u> | <u>Assumed</u> |
|------------|-----------|---------------|----------------|
| Year Ended | 4/30/2020 | 4.66% | 7.00% |
| Year Ended | 4/30/2019 | 5.70% | 7.00% |
| Year Ended | 4/30/2018 | 5.69% | 7.00% |

DEVELOPMENT OF MAY 1, 2020 AMORTIZATION PAYMENT

| | |
|---|--------------|
| (1) Unfunded Actuarial Accrued Liability as of May 1, 2019 | \$21,237,868 |
| (2) Sponsor Normal Cost developed as of May 1, 2019 | 378,641 |
| (3) Expected administrative expenses for the year ended April 30, 2020 | 41,538 |
| (4) Expected interest on (1), (2) and (3) | 1,514,609 |
| (5) Sponsor contributions to the System during the year ended April 30, 2020 | 1,728,465 |
| (6) Expected interest on (5) | 60,496 |
| (7) Expected Unfunded Actuarial Accrued Liability as of April 30, 2020, (1)+(2)+(3)+(4)-(5)-(6) | 21,383,695 |
| (8) Change to UAAL due to Benefits Change | 119,399 |
| (9) Change to UAAL due to Actuarial (Gain)/Loss | 946,324 |
| (10) Unfunded Accrued Liability as of May 1, 2020 | 22,449,418 |
| (11) UAAL Subject to Amortization (100% AAL less Actuarial Assets) | 22,449,418 |

| <u>Date Established</u> | <u>Years Remaining</u> | <u>5/1/2020 Amount</u> | <u>Amortization Amount</u> |
|-----------------------------|----------------------------|----------------------------|--------------------------------|
| 5/1/2020 | 21 | 22,449,418 | 1,460,997 |

DETAILED ACTUARIAL (GAIN)/LOSS ANALYSIS

| | |
|---|----------------|
| (1) Unfunded Actuarial Accrued Liability (UAAL) as of May 1, 2019 | \$21,237,868 |
| | |
| (2) Expected UAAL as of May 1, 2020 | 21,383,695 |
| | |
| (3) Summary of Actuarial (Gain)/Loss, by component: | |
| Investment Return (Actuarial Asset Basis) | 683,884 |
| Salary Increases | (103,066) |
| Active Decrements | 137,220 |
| Inactive Mortality | 176,773 |
| Other | <u>51,513</u> |
| Change in UAAL due to (Gain)/Loss | 946,324 |
| Change to UAAL due to Benefits Change | <u>119,399</u> |
| | |
| (4) Actual UAAL as of May 1, 2020 | \$22,449,418 |

RECONCILIATION OF CHANGES IN CONTRIBUTION REQUIREMENT

| | |
|---|---------------|
| (1) Contribution Determined as of May 1, 2019 | \$1,905,149 |
| | |
| (2) Summary of Contribution Impact by component: | |
| Change in Normal Cost | 25,065 |
| Change in Assumed Administrative Expense | 3,343 |
| Investment Return (Actuarial Asset Basis) | 47,622 |
| Salary Increases | (7,177) |
| New Entrants | 0 |
| Active Decrements | 9,555 |
| Inactive Mortality | 12,310 |
| Contributions (More) or Less than Recommended | (1,017) |
| Increase in Amortization Payment Due to Payroll Growth Assumption | 50,139 |
| Change in Expected Member Contributions | (8,695) |
| Benefits Change | 49,927 |
| Other | <u>10,990</u> |
| Total Change in Contribution | 192,062 |
| | |
| (3) Contribution Determined as of May 1, 2020 | \$2,097,211 |

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 Benefits | Old Benefits | |
|--|-------------------|-------------------|-------------------|
| Valuation Date | 5/1/2020 | 5/1/2020 | 5/1/2019 |
| Applicable to Fiscal Year Ending | <u>4/30/2022</u> | <u>4/30/2022</u> | <u>4/30/2021</u> |
| Actuarial Accrued Liability (PUC) | 51,083,468 | 50,975,243 | 48,874,980 |
| Actuarial Value of Assets | <u>30,519,997</u> | <u>30,519,997</u> | <u>29,406,129</u> |
| Unfunded Actuarial Accrued Liability (UAAL) | 20,563,471 | 20,455,246 | 19,468,851 |
| UAAL Subject to Amortization | 15,455,124 | 15,357,722 | 14,581,353 |
| Normal Cost ¹ | \$953,543 | \$917,860 | \$889,374 |
| % of Total Annual Payroll ¹ | 28.0 | 26.9 | 26.8 |
| Administrative Expenses ¹ | 47,789 | 47,789 | 44,446 |
| % of Total Annual Payroll ¹ | 1.4 | 1.4 | 1.3 |
| Payment Required to Amortize Unfunded Actuarial Accrued Liability over 20 years (as of 5/1/2020) ¹ | 1,113,480 | 1,106,462 | 1,015,373 |
| % of Total Annual Payroll ¹ | 32.7 | 32.5 | 30.6 |
| Total Required Contribution | 2,114,812 | 2,072,111 | 1,949,193 |
| % of Total Annual Payroll ¹ | 62.1 | 60.8 | 58.7 |
| Expected Member Contributions ¹ | 337,655 | 337,655 | 328,960 |
| % of Total Annual Payroll ¹ | 9.9 | 9.9 | 9.9 |
| Expected City Contribution | 1,777,157 | 1,734,456 | 1,620,233 |
| % of Total Annual Payroll ¹ | 52.2 | 50.9 | 48.8 |

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 5/1/2020 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 |
|------|---------------------------------|-----------------------------------|-------------------|
| 2020 | 90,535 | 2,339,816 | 2,430,351 |
| 2021 | 173,404 | 2,363,354 | 2,536,758 |
| 2022 | 262,943 | 2,416,506 | 2,679,449 |
| 2023 | 350,890 | 2,487,416 | 2,838,306 |
| 2024 | 453,709 | 2,591,380 | 3,045,089 |
| 2025 | 548,625 | 2,661,059 | 3,209,684 |
| 2026 | 651,594 | 2,710,966 | 3,362,560 |
| 2027 | 748,228 | 2,758,417 | 3,506,645 |
| 2028 | 840,052 | 2,802,772 | 3,642,824 |
| 2029 | 993,096 | 2,851,019 | 3,844,115 |
| 2030 | 1,141,595 | 2,888,721 | 4,030,316 |
| 2031 | 1,312,513 | 2,921,010 | 4,233,523 |
| 2032 | 1,482,578 | 2,946,955 | 4,429,533 |
| 2033 | 1,664,905 | 2,965,592 | 4,630,497 |
| 2034 | 1,873,614 | 2,975,949 | 4,849,563 |
| 2035 | 2,058,730 | 2,993,860 | 5,052,590 |
| 2036 | 2,279,641 | 2,985,350 | 5,264,991 |
| 2037 | 2,471,213 | 2,966,087 | 5,437,300 |
| 2038 | 2,679,157 | 2,935,638 | 5,614,795 |
| 2039 | 2,863,265 | 2,918,953 | 5,782,218 |
| 2040 | 3,051,880 | 2,866,214 | 5,918,094 |
| 2041 | 3,255,986 | 2,802,045 | 6,058,031 |
| 2042 | 3,441,379 | 2,726,594 | 6,167,973 |
| 2043 | 3,657,986 | 2,640,104 | 6,298,090 |
| 2044 | 3,797,897 | 2,542,977 | 6,340,874 |
| 2045 | 3,934,003 | 2,435,865 | 6,369,868 |
| 2046 | 4,045,579 | 2,319,624 | 6,365,203 |
| 2047 | 4,181,332 | 2,195,382 | 6,376,714 |
| 2048 | 4,278,616 | 2,064,504 | 6,343,120 |
| 2049 | 4,391,094 | 1,928,570 | 6,319,664 |
| 2050 | 4,496,257 | 1,789,206 | 6,285,463 |
| 2051 | 4,568,493 | 1,648,070 | 6,216,563 |
| 2052 | 4,626,197 | 1,506,778 | 6,132,975 |
| 2053 | 4,672,867 | 1,366,971 | 6,039,838 |
| 2054 | 4,705,991 | 1,230,252 | 5,936,243 |
| 2055 | 4,728,629 | 1,098,266 | 5,826,895 |
| 2056 | 4,740,478 | 972,607 | 5,713,085 |
| 2057 | 4,741,056 | 854,655 | 5,595,711 |
| 2058 | 4,729,505 | 745,511 | 5,475,016 |
| 2059 | 4,704,902 | 645,966 | 5,350,868 |

ACTUARIAL ASSUMPTIONS AND METHODS

| | |
|---------------------------|--|
| Interest Rate | 7.00% per year compounded annually, net of investment related expenses. This is supported by the target asset allocation of the trust and the expected long-term return by asset class. |
| 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> <p>The mortality assumptions sufficiently accommodate anticipated future mortality improvements.</p> |
| Retirement Age | See table later in this section. This is based on a 2017 experience study performed for the State of Illinois Department of Insurance. |
| Disability Rate | See table later in this section. 60% of the disabilities are assumed to be in the line of duty. This is based on a 2017 experience study performed for the State of Illinois Department of Insurance. |
| Termination Rate | See table later in this section. This is based on a 2017 experience study performed for the State of Illinois Department of Insurance. |
| Inflation | 2.50%. |
| Cost-of-Living Adjustment | <p><u>Tier 1</u>: 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.</p> <p><u>Tier 2</u>: 1.25% per year after the later of attainment of age 60 or first anniversary of retirement.</p> |

Salary Increases

See table below. This is based on a 2017 experience study performed for the State of Illinois Department of Insurance.

| Salary Scale | |
|--------------|--------|
| Service | Rate |
| 0 | 11.00% |
| 1 | 10.75% |
| 2 | 8.75% |
| 3 | 8.50% |
| 4 | 7.00% |
| 5 | 6.25% |
| 6 | 5.25% |
| 7 | 4.25% |
| 8 - 16 | 4.00% |
| 17 - 32 | 3.75% |
| 32+ | 3.50% |

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.

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

3.50% per year.

Administrative Expenses

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

Decrement Tables

| % Terminating During the Year | | % Becoming Disabled During the Year | | % Retiring During the Year (Tier 1) | | % Retiring During the Year (Tier 2) | |
|----------------------------------|--------|--|--------|--|------|--|------|
| Age | Rate | Age | Rate | Age | Rate | Age | Rate |
| 20 | 14.00% | 20 | 0.000% | 50 - 51 | 15% | 50 - 54 | 5% |
| 25 | 10.40% | 25 | 0.030% | 52 - 54 | 20% | 55 | 40% |
| 30 | 5.60% | 30 | 0.140% | 55 - 64 | 25% | 56 - 64 | 25% |
| 35 | 3.10% | 35 | 0.260% | 65 - 69 | 40% | 65 - 69 | 40% |
| 40 | 1.90% | 40 | 0.420% | 70+ | 100% | 70+ | 100% |
| 45 | 1.50% | 45 | 0.590% | | | | |
| 50 | 1.50% | 50 | 0.710% | | | | |
| 56+ | 0.00% | 55 | 0.900% | | | | |
| | | 60 | 1.150% | | | | |

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 stayed about the same from May 1, 2017 to May 1, 2020, indicating that the plan's maturity level has not significantly changed during the period.
- The Accrued Liability Ratio, determined as the ratio of the Inactive Accrued Liability, which is the liability associated with members who are no longer employed but are due a benefit from the plan, to the Total Accrued Liability, is 67.5%. 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, 2017 to May 1, 2020.
- 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, 2017 to May 1, 2020. The current Net Cash Flow Ratio of -0.9% 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>5/1/2017</u> | <u>5/1/2018</u> | <u>5/1/2019</u> | <u>5/1/2020</u> |
|---|-----------------|-----------------|-----------------|-----------------|
| <u>Support Ratio</u> | | | | |
| Total Actives | 30 | 32 | 33 | 33 |
| Total Inactives | 38 | 38 | 39 | 41 |
| Actives / Inactives | 78.9% | 84.2% | 84.6% | 80.5% |
| <u>Asset Volatility Ratio</u> | | | | |
| Market Value of Assets (MVA) | 26,028,563 | 27,497,602 | 29,022,830 | 29,140,362 |
| Total Annual Payroll | 2,941,511 | 3,163,883 | 3,319,478 | 3,407,217 |
| MVA / Total Annual Payroll | 884.9% | 869.1% | 874.3% | 855.3% |
| <u>Accrued Liability (AL) Ratio</u> | | | | |
| Inactive Accrued Liability | 30,103,564 | 31,668,918 | 33,642,040 | 35,744,001 |
| Total Accrued Liability | 45,969,410 | 47,530,827 | 50,643,997 | 52,969,415 |
| Inactive AL / Total AL | 65.5% | 66.6% | 66.4% | 67.5% |
| <u>Funded Ratio</u> | | | | |
| Actuarial Value of Assets (AVA) | 26,831,419 | 28,029,102 | 29,406,129 | 30,519,997 |
| Total Accrued Liability | 45,969,410 | 47,530,827 | 50,643,997 | 52,969,415 |
| AVA / Total Accrued Liability | 58.4% | 59.0% | 58.1% | 57.6% |
| <u>Net Cash Flow Ratio</u> | | | | |
| Net Cash Flow ¹ | (132,865) | (320,216) | (213,534) | (251,862) |
| Market Value of Assets (MVA) | 26,028,563 | 27,497,602 | 29,022,830 | 29,140,362 |
| Ratio | -0.5% | -1.2% | -0.7% | -0.9% |

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

STATEMENT OF FIDUCIARY NET POSITION
April 30, 2020

| <u>ASSETS</u> | MARKET VALUE |
|--------------------------------------|--------------|
| Cash and Cash Equivalents: | |
| Checking Account | 13,230 |
| Money Market | 972,939 |
| Total Cash and Equivalents | 986,169 |
| Receivables: | |
| Prepays | 530 |
| Accrued Past Due Interest | 96,672 |
| Total Receivable | 97,202 |
| Investments: | |
| Fixed Income | 12,031,809 |
| Stocks | 1,236,224 |
| Mutual Funds | 14,796,489 |
| Total Investments | 28,064,522 |
| Total Assets | 29,147,893 |
| <u>LIABILITIES</u> | |
| Liabilities: | |
| Payable: | |
| Expenses | 7,531 |
| Total Liabilities | 7,531 |
| Net Assets: | |
| Active and Retired Members' Equity | 29,140,362 |
| NET POSITION RESTRICTED FOR PENSIONS | 29,140,362 |
| TOTAL LIABILITIES AND NET ASSETS | 29,147,893 |

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FOR THE YEAR ENDED April 30, 2020
 Market Value Basis

ADDITIONS

Contributions:

| | |
|--------|-----------|
| Member | 329,449 |
| City | 1,728,465 |

Total Contributions 2,057,914

Investment Income:

| | | |
|---|-----------|-----------|
| Miscellaneous Income | 326 | |
| Unrealized Gain (Loss) | (544,328) | |
| Net Increase in Fair Value of Investments | | (544,002) |
| Interest & Dividends | | 999,147 |
| Less Investment Expense ¹ | | (85,751) |

Net Investment Income 369,394

Total Additions 2,427,308

DEDUCTIONS

Distributions to Members:

| | |
|-----------------------------------|-----------|
| Benefit Payments | 2,262,453 |
| Refund of Contributions/Transfers | 2,660 |

Total Distributions 2,265,113

Administrative Expenses 44,663

Total Deductions 2,309,776

Net Increase in Net Position 117,532

NET POSITION RESTRICTED FOR PENSIONS

Beginning of the Year 29,022,830

End of the Year 29,140,362

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

ACTUARIAL ASSET VALUATION
April 30, 2020

Actuarial Assets for funding purposes are developed by recognizing the total actuarial investment gain or loss for each Plan Year over a five 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.

| Plan Year Ending | Gain/(Loss) | Gains/(Losses) Not Yet Recognized | | | | |
|---------------------|-------------|--|-------------|-----------|-----------|------|
| | | Amounts Not Yet Recognized by Valuation Year | | | | |
| | | 2020 | 2021 | 2022 | 2023 | 2024 |
| 4/30/2017 | 294,244 | 58,849 | 0 | 0 | 0 | 0 |
| 4/30/2018 | (21,537) | (8,615) | (4,307) | 0 | 0 | 0 |
| 4/30/2019 | (178,596) | (107,158) | (71,438) | (35,719) | 0 | 0 |
| 4/30/2020 | (1,653,389) | (1,322,711) | (992,033) | (661,356) | (330,678) | 0 |
| Total | | (1,379,635) | (1,067,778) | (697,075) | (330,678) | 0 |

Development of Investment Gain/Loss

| | |
|---|--------------------|
| Market Value of Assets, 4/30/2019 | 29,022,830 |
| Contributions Less Benefit Payments & Administrative Expenses | (251,862) |
| Expected Investment Earnings ¹ | 2,022,783 |
| Actual Net Investment Earnings | 369,394 |
| 2020 Actuarial Investment Gain/(Loss) | <u>(1,653,389)</u> |

¹ Expected Investment Earnings = 7.00% x (29,022,830 + 0.5 x -251,862)

Development of Actuarial Value of Assets

| | |
|--|------------------|
| Market Value of Assets, 4/30/2020 | 29,140,362 |
| (Gains)/Losses Not Yet Recognized | <u>1,379,635</u> |
| Actuarial Value of Assets, 4/30/2020 | 30,519,997 |
| (A) 4/30/2019 Actuarial Assets: | 29,406,129 |
| (I) Net Investment Income: | |
| 1. Interest and Dividends | 999,473 |
| 2. Realized Gains (Losses) | 0 |
| 3. Change in Actuarial Value | 452,008 |
| 4. Investment Expenses | <u>(85,751)</u> |
| Total | 1,365,730 |
| (B) 4/30/2020 Actuarial Assets: | 30,519,997 |
| Actuarial Asset Rate of Return = (2 x I) / (A + B - I): | 4.66% |
| Market Value of Assets Rate of Return: | 1.28% |
| 4/30/2020 Limited Actuarial Assets: | 30,519,997 |
| Actuarial Gain/(Loss) due to Investment Return (Actuarial Asset Basis) | (683,884) |

CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
 April 30, 2020
 Actuarial Asset Basis

| INCOME | | |
|---|-----------|------------|
| Contributions: | | |
| Member | 329,449 | |
| City | 1,728,465 | |
| Total Contributions | | 2,057,914 |
| Earnings from Investments | | |
| Interest & Dividends | 999,147 | |
| Miscellaneous Income | 326 | |
| Change in Actuarial Value | 452,008 | |
| Total Earnings and Investment Gains | | 1,451,481 |
| EXPENSES | | |
| Administrative Expenses: | | |
| Investment Related ¹ | 85,751 | |
| Other | 44,663 | |
| Total Administrative Expenses | | 130,414 |
| Distributions to Members: | | |
| Benefit Payments | 2,262,453 | |
| Refund of Contributions/Transfers | 2,660 | |
| Total Distributions | | 2,265,113 |
| Change in Net Assets for the Year | | 1,113,868 |
| Net Assets Beginning of the Year | | 29,406,129 |
| Net Assets End of the Year ² | | 30,519,997 |

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

² Net Assets may be limited for actuarial consideration.

STATISTICAL DATA

| | <u>5/1/2017</u> | <u>5/1/2018</u> | <u>5/1/2019</u> | <u>5/1/2020</u> |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|
| <u>Actives - Tier 1</u> | | | | |
| Number | 24 | 23 | 22 | 21 |
| Average Current Age | 42.4 | 43.0 | 43.9 | 44.4 |
| Average Age at Employment | 25.6 | 25.6 | 25.6 | 25.3 |
| Average Past Service | 16.8 | 17.4 | 18.3 | 19.1 |
| Average Annual Salary | \$104,501 | \$108,450 | \$111,605 | \$114,685 |
| <u>Actives - Tier 2</u> | | | | |
| Number | 6 | 9 | 11 | 12 |
| Average Current Age | 30.5 | 31.7 | 32.2 | 32.8 |
| Average Age at Employment | 28.7 | 29.9 | 30.0 | 29.6 |
| Average Past Service | 1.8 | 1.8 | 2.2 | 3.2 |
| Average Annual Salary | \$72,248 | \$74,392 | \$78,562 | \$83,236 |
| <u>Service Retirees</u> | | | | |
| Number | 20 | 21 | 20 | 21 |
| Average Current Age | 62.9 | 63.4 | 64.1 | 64.7 |
| Average Annual Benefit | \$87,595 | \$89,021 | \$92,173 | \$95,168 |
| <u>Beneficiaries</u> | | | | |
| Number | 2 | 2 | 3 | 3 |
| Average Current Age | 62.9 | 63.9 | 66.0 | 67.0 |
| Average Annual Benefit | \$42,377 | \$42,377 | \$55,426 | \$55,426 |
| <u>Disability Retirees</u> | | | | |
| Number | 3 | 3 | 3 | 3 |
| Average Current Age | 61.8 | 62.8 | 63.8 | 64.8 |
| Average Annual Benefit | \$48,978 | \$49,645 | \$50,312 | \$50,980 |
| <u>Terminated Vested</u> | | | | |
| Number | 13 | 12 | 13 | 14 |
| Average Current Age | 37.0 | 37.7 | 38.6 | 38.7 |
| Average Annual Benefit ¹ | \$20,779 | \$20,779 | \$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 | 2 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 30 - 34 | 1 | 1 | 1 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 5 |
| 35 - 39 | 0 | 0 | 2 | 0 | 1 | 2 | 3 | 2 | 0 | 0 | 0 | 10 |
| 40 - 44 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 5 | 0 | 0 | 0 | 6 |
| 45 - 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 4 | 0 | 0 | 6 |
| 50 - 54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 - 59 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 2 |
| 60 - 64 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| 65+ | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 3 | 1 | 3 | 0 | 2 | 4 | 4 | 9 | 4 | 1 | 2 | 33 |

VALUATION PARTICIPANT RECONCILIATION

1. Active lives

| | |
|---|----------|
| a. Number in prior valuation 5/1/2019 | 33 |
| b. Terminations | |
| i. Vested (partial or full) with deferred benefits | (2) |
| ii. Non-vested or full lump sum distribution received | 0 |
| iii. Transferred service to other fund | 0 |
| c. Deaths | |
| i. Beneficiary receiving benefits | 0 |
| ii. No future benefits payable | 0 |
| d. Disabled | 0 |
| e. Retired | (1) |
| f. Continuing participants | 30 |
| g. New entrants | <u>3</u> |
| h. Total active life participants in valuation | 33 |

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 | 20 | 3 | 3 | 13 | 39 |
| Retired | 1 | 0 | 0 | 0 | 1 |
| Vested Deferred | 0 | 0 | 0 | 2 | 2 |
| Death, With Survivor | 0 | 0 | 0 | 0 | 0 |
| Death, No Survivor | 0 | 0 | 0 | 0 | 0 |
| Disabled | 0 | 0 | 0 | 0 | 0 |
| Refund of Contributions | 0 | 0 | 0 | (1) | (1) |
| 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 | 21 | 3 | 3 | 14 | 41 |

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 (8-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 OF PARTICIPANT DATA

Plan Membership:

| | <u>5/1/2020</u> | <u>5/1/2019</u> |
|--|-----------------|-----------------|
| Inactive Plan Members or Beneficiaries Currently Receiving Benefits | 27 | 26 |
| Inactive Plan Members Entitled to But Not Yet Receiving Benefits | 14 | 13 |
| Active Plan Members | <u>33</u> | <u>33</u> |
| Total | 74 | 72 |
| Covered Payroll | \$3,407,217 | \$3,319,478 |

SCHEDULE OF CHANGES IN NET PENSION LIABILITY
PLAN AND CITY REPORTING

| GASB 68 Reporting Period Ending | 04/30/2020 | 04/30/2019 |
|--|---------------|---------------|
| Measurement Date | 04/30/2020 | 04/30/2019 |
| Total Pension Liability | | |
| Service Cost | 730,885 | 685,980 |
| Interest | 3,486,465 | 3,270,691 |
| Changes of Benefit Terms | 114,024 | - |
| Differences Between Expected and Actual Experience | 245,106 | (473,570) |
| Changes of Assumptions | - | 1,749,927 |
| Benefit Payments, Including Refunds of Employee Contributions | (2,265,113) | (2,125,790) |
| Net Change in Total Pension Liability | 2,311,367 | 3,107,238 |
| Total Pension Liability - Beginning | 50,208,313 | 47,101,075 |
| Total Pension Liability - Ending (a) | \$ 52,519,680 | \$ 50,208,313 |
| Plan Fiduciary Net Position | | |
| Contributions - Employer | 1,728,465 | 1,634,019 |
| Contributions - Employee | 329,449 | 319,775 |
| Net Investment Income | 369,394 | 1,738,762 |
| Benefit Payments, Including Refunds of Employee Contributions | (2,265,113) | (2,125,790) |
| Administrative Expense | (44,663) | (41,538) |
| Net Change in Plan Fiduciary Net Position | 117,532 | 1,525,228 |
| Plan Fiduciary Net Position - Beginning | 29,022,830 | 27,497,602 |
| Plan Fiduciary Net Position - Ending (b) | \$ 29,140,362 | \$ 29,022,830 |
| Net Pension Liability - Ending (a) - (b) | \$ 23,379,318 | \$ 21,185,483 |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 55.48% | 57.80% |
| Covered Payroll | \$ 3,407,217 | \$ 3,319,478 |
| Net Pension Liability as a Percentage of Covered Payroll | 686.17% | 638.22% |

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, 2019 | \$ 50,208,313 | \$ 29,022,830 | \$ 21,185,483 |
| Changes for a Year: | | | |
| Service Cost | 730,885 | - | 730,885 |
| Interest | 3,486,465 | - | 3,486,465 |
| Differences Between Expected and Actual Experience | 245,106 | - | 245,106 |
| Changes of Assumptions | - | - | - |
| Changes of Benefit Terms | 114,024 | - | 114,024 |
| Contributions - Employer | - | 1,728,465 | (1,728,465) |
| Contributions - Employee | - | 329,449 | (329,449) |
| Net Investment Income | - | 369,394 | (369,394) |
| Benefit Payments, Including Refunds of Employee Contributions | (2,265,113) | (2,265,113) | - |
| Administrative Expense | - | (44,663) | 44,663 |
| Net Changes | <u>2,311,367</u> | <u>117,532</u> | <u>2,193,835</u> |
| Balances at April 30, 2020 | \$ 52,519,680 | \$ 29,140,362 | \$ 23,379,318 |

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 | \$ 30,845,350 | \$ 23,379,318 | \$ 17,266,728 |

Pension Plan Fiduciary Net Position

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

GASB 68

PENSION EXPENSE AND DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF
RESOURCES RELATED TO PENSIONS
YEAR-END APRIL 30, 2020

For the year ended April 30, 2020, the Sponsor will recognize a pension expense of \$2,846,857.

On April 30, 2020, 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 | 382,048 | 553,131 |
| Changes of assumptions | 1,326,287 | 288,249 |
| Net difference between projected and actual earnings on pension plan investments | 1,379,634 | 0 |
| Total | \$3,087,969 | \$841,380 |

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:

| | |
|------------|-----------|
| 2021 | \$477,855 |
| 2022 | \$573,967 |
| 2023 | \$569,660 |
| 2024 | \$584,256 |
| 2025 | \$40,851 |
| Thereafter | \$0 |

COMPONENTS OF PENSION EXPENSE
YEAR-END APRIL 30, 2020

| | Net Pension Liability | Deferred Inflows | Deferred Outflows | Pension Expense |
|---|--------------------------|---------------------|----------------------|--------------------|
| Beginning Balance | \$ 21,185,483 | \$ 1,371,508 | \$ 2,542,654 | |
| Total Pension Liability Factors: | | | | |
| Service Cost | 730,885 | - | - | 730,885 |
| Interest | 3,486,465 | - | - | 3,486,465 |
| Changes in Benefit Terms | 114,024 | - | - | 114,024 |
| Differences Between Expected and Actual Experience With Regard to Economic or Demographic Assumptions | 245,106 | - | 245,106 | - |
| Current Year Amortization | - | (316,347) | (127,108) | (189,239) |
| Changes in Assumptions About Future Economic or Demographic Factors or Other Inputs | - | - | - | - |
| Current Year Amortization | - | (96,083) | (451,322) | 355,239 |
| Benefit Payments, Including Refunds of Employee Contributions | (2,265,113) | - | - | - |
| Net Change | 2,311,367 | (412,430) | (333,324) | 4,497,374 |
| Plan Fiduciary Net Position: | | | | |
| Contributions - Employer | 1,728,465 | - | - | - |
| Contributions - Employee | 329,449 | - | - | (329,449) |
| Projected Net Investment Income | 2,022,783 | - | - | (2,022,783) |
| Difference Between Projected and Actual Earnings on Pension Plan Investments | (1,653,389) | - | 1,653,389 | - |
| Current Year Amortization | - | (58,849) | (715,901) | 657,052 |
| Benefit Payments, Including Refunds of Employee Contributions | (2,265,113) | - | - | - |
| Administrative Expenses | (44,663) | - | - | 44,663 |
| Net Change | 117,532 | (58,849) | 937,488 | (1,650,517) |
| Ending Balance | \$ 23,379,318 | \$ 900,229 | \$ 3,146,818 | \$ 2,846,857 |

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) | 2020 | 2021 | 2022 | 2023 | 2024 | Thereafter |
|--|--|----------------------------|--------------|--------------|-------------|-------------|-------------|------------|
| | | | \$ | \$ | \$ | \$ | \$ | \$ |
| 2020 | \$ 245,106 | 6 | \$ 40,851 | \$ 40,851 | \$ 40,851 | \$ 40,851 | \$ 40,851 | \$ 40,851 |
| 2019 | \$ (473,570) | 6 | \$ (78,928) | \$ (78,928) | \$ (78,928) | \$ (78,928) | \$ (78,928) | \$ - |
| 2018 | \$ 274,605 | 6 | \$ 45,768 | \$ 45,768 | \$ 45,768 | \$ 45,768 | \$ - | \$ - |
| 2017 | \$ 202,447 | 5 | \$ 40,489 | \$ 40,489 | \$ - | \$ - | \$ - | \$ - |
| 2016 | \$ (1,424,513) | 6 | \$ (237,419) | \$ (237,419) | \$ - | \$ - | \$ - | \$ - |
| Net Increase (Decrease) in Pension Expense | | | (189,239) | (189,239) | 7,691 | 7,691 | (38,077) | 40,851 |

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) | 2020 | 2021 | 2022 | 2023 | 2024 | Thereafter |
|--|--------------------------------------|-------------------------------|-------------|-------------|-------------|-------------|------------|------------|
| 2019 | \$ 1,749,927 | 6 | \$ 291,655 | \$ 291,655 | \$ 291,655 | \$ 291,655 | \$ 291,655 | \$ - |
| 2018 | \$ (576,498) | 6 | \$ (96,083) | \$ (96,083) | \$ (96,083) | \$ (96,083) | \$ - | \$ - |
| 2017 | \$ 798,335 | 5 | \$ 159,667 | \$ 159,667 | \$ - | \$ - | \$ - | \$ - |
| Net Increase (Decrease) in Pension Expense | | | \$ 355,239 | \$ 355,239 | \$ 195,572 | \$ 195,572 | \$ 291,655 | \$ - |

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 Period (Years) | Increase (Decrease) in Pension Expense Arising from the Recognition of the Differences Between Projected and Actual Earnings on Pension Plan Investments | | | | | |
|---|---------------------------------------|-----------|----------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------|
| | Between Projected and Actual Earnings | Projected | | 2020 | 2021 | 2022 | 2023 | 2024 | Thereafter |
| 2020 | \$ 1,653,389 | | 5 | \$ 330,677 | \$ 330,678 | \$ 330,678 | \$ 330,678 | \$ 330,678 | \$ - |
| 2019 | \$ 178,596 | | 5 | \$ 35,719 | \$ 35,719 | \$ 35,719 | \$ 35,719 | \$ - | \$ - |
| 2018 | \$ 21,537 | | 5 | \$ 4,307 | \$ 4,307 | \$ 4,307 | \$ - | \$ - | \$ - |
| 2017 | \$ (294,244) | | 5 | \$ (58,849) | \$ (58,849) | \$ - | \$ - | \$ - | \$ - |
| 2016 | \$ 1,725,988 | | 5 | \$ 345,198 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Increase (Decrease) in Pension Expense | | | | \$ 657,052 | \$ 311,855 | \$ 370,704 | \$ 366,397 | \$ 330,678 | \$ - |

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 |
|---------------|-------------------------------------|---|----------------------------------|-----------------|--|
| 04/30/2020 | 1,714,350 | 1,728,465 | (14,115) | 3,407,217 | 50.73% |
| 04/30/2019 | 1,618,878 | 1,634,019 | (15,141) | 3,319,478 | 49.23% |

The following assumptions were used to determine the Actuarially Determined Contribution for the plan year ending April 30, 2020:

| | |
|--------------------|--|
| Calculation Timing | The Actuarially Determined Contribution is calculated using a May 1, 2018 valuation date. |
| Interest Rate | 7.00% |
| Mortality Rate | <p>Healthy Lives: RP-2000 Combined Healthy mortality table, sex distinct with a blue collar adjustment, projected to the valuation date with Scale BB. 10% of active deaths are assumed to be in the line of duty.</p> <p>Disabled Lives: RP-2000 Disabled Retiree mortality table, sex distinct, projected to the valuation date with Scale BB.</p> |
| Assumptions | All other assumptions and methods used for determining the Actuarially Determined Contribution can be found in the May 1, 2018 Actuarial Valuation Report for the City of Darien Police Pension Fund prepared by Foster & Foster. |

SCHEDULE OF INVESTMENT RETURNS

For the year ended April 30, 2020, the annual money-weighted return on Pension Plan investments, net of pension plan investment expense, was 1.26 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

| <u>Plan Year-End</u> | <u>Annual Money-Weighted Rate of Return Net of Investment Expense</u> |
|----------------------|---|
| 04/30/2020 | 1.26% |
| 04/30/2019 | 6.41% |

GASB 67/68

ASSUMPTIONS – GASB PENSION LIABILITY AND PENSION EXPENSE

The GASB 67/GASB 68 Pension Liability for Plan reporting as of April 30, 2020 and GASB 68 Pension Expense were determined as follows:

| | |
|------------------------------------|--|
| Valuation Date | May 1, 2020 |
| Measurement Date | April 30, 2020 |
| GASB 68 Expense Measurement Period | May 1, 2019 - April 30, 2020 |
| Reporting Period | May 1, 2019 - April 30, 2020 |
| 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, 2020 for the City of Darien Police Pension Fund prepared by Foster & Foster Actuaries and Consultants. |

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, 2020, 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 | 35.75% | 6.3% |
| Mid Cap Domestic Equity | 5.50% | 7.2% |
| Small Cap Domestic Equity | 5.50% | 8.1% |
| International Equity | 8.25% | 6.8% |
| Fixed Income | 45.00% | 1.3% |
| Total | 100.00% | |

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 2.85 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, 2020 for the City of Darien Police Pension Fund prepared by Foster & Foster.

The valuation reflects benefit changes noted on the page “Changes Since Prior Valuation”.

CITY OF DARIEN

EXPENDITURE APPROVAL LIST
FOR CITY COUNCIL MEETING ON
September 8, 2020

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 | | | | | \$105,813.65 |
| Water Fund | | | | | \$65,477.06 |
| Motor Fuel Tax Fund | | | | | \$653.14 |
| Water Depreciation Fund | | | | | |
| Special Service Area Tax Fund | | | | | |
| E-Citation Fund | | | | | |
| Capital Improvement Fund | | | | | |
| State Drug Forfeiture Fund | | | | | |
| Federal Equitable Sharing Fund | | | | | \$39,198.00 |
| DUI Technology Fund | | | | | |
| | | | | <i>Subtotal:</i> | <u><u>\$211,141.85</u></u> |
| General Fund Payroll | 08/27/20 | \$ | 231,789.83 | | |
| Water Fund Payroll | 08/27/20 | \$ | 24,251.67 | | |
| | | | | <i>Subtotal:</i> | <u><u>\$ 256,041.50</u></u> |
| <i>Total to be Approved by City Council:</i> | | | | | <u><u>\$ 467,183.35</u></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 8/18/2020 Through 9/8/2020

| Vendor Name | Invoice Description | Session ID | Acct Code | Acct Title | Dept Amount |
|-----------------------------|---|----------------|-----------|-------------------------|-------------|
| AIS | MONTHLY SUPPORT- SEPT 2020 | AP090820 | 4325 | Consulting/Professional | 5,130.26 |
| AIS | MONTHLY BACK UP SERVICE- SEPT 2020 | AP090820 | 4325 | Consulting/Professional | 1,300.00 |
| AIS | CLOUD HOSTING - SEPT 2020 | AP090820 | 4325 | Consulting/Professional | 20.00 |
| CALL ONE, INC. | CITY TELEPHONE BILL | AP090820 | 4267 | Telephone | 1,545.77 |
| CINTAS FIRST AID AND SAFETY | REPLENISH FIRST AID CABINET- PUBLIC WORKS | AP090820 | 4219 | Liability Insurance | 20.28 |
| DUPAGE COUNTY RECORDER | RECORDING FEE FOR 7801 BROOKHAVEN LIEN (LAWN MAINT) | AP090820 | 4221 | Legal Notices | 11.00 |
| DUPAGE COUNTY RECORDER | RECORDING FEE FOR NE PLAINFIELD RD/CLARENDON HILLS RD LIEN | AP090820 | 4221 | Legal Notices | 11.00 |
| DUPAGE COUNTY RECORDER | RECORDING FEES - 7532 CASS AVE PLAT OF EASEMENT | AP090820 | 4221 | Legal Notices | 71.00 |
| DUPAGE COUNTY RECORDER | RECORDING FEES - 7532 CASS AVE AGREEMENT | AP090820 | 4221 | Legal Notices | 44.00 |
| GOVTEMPSUSA LLC | VANA- 8-16-20 | AP090820 | 4325 | Consulting/Professional | 3,415.38 |
| GOVTEMPSUSA LLC | VANA- 8-23-20 | AP090820 | 4325 | Consulting/Professional | 3,415.38 |
| GOVTEMPSUSA LLC | VANA- 8-2-20 | AP090820 | 4325 | Consulting/Professional | 3,415.38 |
| GOVTEMPSUSA LLC | VANA- 8-9-20 | AP090820 | 4325 | Consulting/Professional | 3,415.38 |
| IMPACT NETWORKING, LLC | KONICA COPIER LEASE (8-18-20 to 9-17-20) | AP090820 | 4225 | Maintenance - Equipment | 150.00 |
| POMP'S TIRE SERVICE, INC. | POSTAGE 7-28-20 | AP090820 | 4233 | Postage/Mailings | 500.00 |
| POMP'S TIRE SERVICE, INC. | POSTAGE 7-28-20 | APVOID090820-2 | 4233 | Postage/Mailings | (500.00) |
| QUADIENT FINANCE USA INC | POSTAGE (7-28-20) | AP090820-2 | 4233 | Postage/Mailings | 500.00 |
| RUNCO OFFICE SUPPLY | NAME PLATES: CLAUDIA BOROWSKI and BRYAN GRACE | AP090820 | 4253 | Supplies - Office | 35.00 |

CITY OF DARIEN
Expenditure Journal
General Fund
Administration
From 8/18/2020 Through 9/8/2020

| <u>Vendor Name</u> | <u>Invoice Description</u> | <u>Session ID</u> | <u>Acct Code</u> | <u>Acct Title</u> | <u>Dept Amount</u> |
|------------------------------|--------------------------------------|-------------------|------------------|----------------------|--------------------|
| SIKICH PROFESSIONAL SERVICES | PROFESSIONAL SERVICES RENDERED | AP090820 | 4320 | Audit | 2,800.00 |
| SUNCOM TV | TRICASTER CONNECTION FOR ZOOM | AP090820 | 4815 | Equipment | 217.50 |
| SUNCOM TV | CONNECT LAPTOP TO TRICASTER FOR ZOOM | APVOID090220 | 4815 | Equipment | (217.50) |
| UNLIMITED GRAPHIX, INC. | AR INVOICE FORMS | AP090820 | 4235 | Printing and Forms | 311.47 |
| UNLIMITED GRAPHIX, INC. | DEPOSIT BOOKS | AP090820 | 4253 | Supplies - Office | 156.84 |
| VERIZON WIRELESS | VERIZON WIRELESS BILL | AP090820 | 4267 | Telephone | 1,170.46 |
| | | | | Total Administration | 26,938.60 |

CITY OF DARIEN
Expenditure Journal
General Fund
City Council
From 8/18/2020 Through 9/8/2020

| <u>Vendor Name</u> | <u>Invoice Description</u> | <u>Session ID</u> | <u>Acct Code</u> | <u>Acct Title</u> | <u>Dept Amount</u> |
|--------------------|--|-------------------|------------------|--------------------|--------------------|
| ALKAYE MEDIA GROUP | VIDEO TO PHOTO TRANSFER FOR UPGRADED WEBSITE | AP090820 | 4206 | Cable Operations | 100.00 |
| | | | | Total City Council | 100.00 |

CITY OF DARIEN
Expenditure Journal
General Fund
Community Development
From 8/18/2020 Through 9/8/2020

| <u>Vendor Name</u> | <u>Invoice Description</u> | <u>Session ID</u> | <u>Acct Code</u> | <u>Acct Title</u> | <u>Dept Amount</u> |
|-------------------------------|--|-------------------|------------------|-----------------------------|--------------------|
| DON MORRIS ARCHITECTS P.C. | INSPECTIONS - AUG 2020 | AP090820 | 4325 | Consulting/Professional | 4,265.00 |
| DON MORRIS ARCHITECTS P.C. | REVIEWS - AUG 2020 | AP090820 | 4328 | Const/Prof Reimbursable | 3,885.00 |
| DUPAGE LAWN AND HOME SERVICES | LAWN MAINTENANCE- PLAINFIELD-CLAREND... HILLS RD | AP090820 | 4328 | Const/Prof Reimbursable | 150.00 |
| DUPAGE LAWN AND HOME SERVICES | LAWN MAINTENANCE - 7014 HIGH RD | AP090820 | 4328 | Const/Prof Reimbursable | 100.00 |
| ODELSON & STERK LTD | LEGAL FEES - JULY 2020 | AP090820 | 4219 | Liability Insurance | 2,466.70 |
| POMP'S TIRE SERVICE, INC. | POSTAGE 7-28-20 | AP090820 | 4233 | Postage/Mailings | 190.00 |
| POMP'S TIRE SERVICE, INC. | POSTAGE 7-28-20 | APVOID090820-2 | 4233 | Postage/Mailings | (190.00) |
| QUADIENT FINANCE USA INC | POSTAGE (7-28-20) | AP090820-2 | 4233 | Postage/Mailings | 190.00 |
| SEBERT LANDSCAPING | MOWING- 337 ROGER RD | AP090820 | 4328 | Const/Prof Reimbursable | 420.00 |
| | | | | Total Community Development | 11,476.70 |

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 8/18/2020 Through 9/8/2020

| Vendor Name | Invoice Description | Session ID | Acct Code | Acct Title | Dept Amount |
|--------------------------------|---|------------|-----------|--------------------------------|-------------|
| A&W TRAILER LLC | HITCH ADAPTER FOR VEHICLE MAINTENANCE | AP090820 | 4225 | Maintenance - Equipment | 47.97 |
| AL WARREN OIL CO., INC. | UNLEADED FUEL 8-7-20 | AP090820 | 4273 | Vehicle (Gas and Oil) | 6,178.23 |
| AL WARREN OIL CO., INC. | DIESEL FUEL 8-7-20 | AP090820 | 4273 | Vehicle (Gas and Oil) | 7,842.04 |
| ALARM DETECTION SYSTEMS INC | QUARTERLY ALARM DETECTION - POLICE DEPT (SEPT - NOV 2020) | AP090820 | 4223 | Maintenance - Building | 105.00 |
| CARLS SEPTIC SERVICE, INC. | SEPTIC HAULING 8-13-20 | AP090820 | 4223 | Maintenance - Building | 125.00 |
| CARROLL CONSTRUCTION SUPPLY | ASPHALT ADHESIVE | AP090820 | 4257 | Supplies - Other | 21.17 |
| CINTAS #769 | MATT RENTAL - POLICE DEPT | AP090820 | 4223 | Maintenance - Building | 49.70 |
| CINTAS #769 | MATT RENTAL - CITY HALL | AP090820 | 4223 | Maintenance - Building | 44.83 |
| CINTAS #769 | MATT RENTAL- PUBLIC WORKS | AP090820 | 4223 | Maintenance - Building | 25.44 |
| CINTAS #769 | MATT RENTAL -POLICE DEPT | AP090820 | 4223 | Maintenance - Building | 49.70 |
| CINTAS #769 | MATT RENTAL- CITY HALL | AP090820 | 4223 | Maintenance - Building | 44.83 |
| CINTAS FIRST AID AND SAFETY | REPLENISH FIRST AID CABINET AT PW (7-17-20) | AP090820 | 4219 | Liability Insurance | 152.10 |
| CINTAS FIRST AID AND SAFETY | REPLENISH FIRST AID CABINET AT PW (8-13-20) | AP090820 | 4219 | Liability Insurance | 100.53 |
| COM ED | COM ED 0788310001 1041 S FRONTAGE RD DARIEN | AP090820 | 4271 | Utilities (Elec,Gas,Wtr,Sewer) | 56.09 |
| CONSTELLATION NEW ENERGY, INC. | 2510 ABBEY DR LOT 278 | AP090820 | 4271 | Utilities (Elec,Gas,Wtr,Sewer) | 718.78 |
| CONSTELLATION NEW ENERGY, INC. | SW CORNER 75TH ST /ADAMS | AP090820 | 4271 | Utilities (Elec,Gas,Wtr,Sewer) | 2,032.48 |
| DISCOUNT FENCE CO, INC. | SPLIT RAIL FENCE ON CREST | AP090820 | 4257 | Supplies - Other | 490.00 |

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 8/18/2020 Through 9/8/2020

| <u>Vendor Name</u> | <u>Invoice Description</u> | <u>Session ID</u> | <u>Acct Code</u> | <u>Acct Title</u> | <u>Dept Amount</u> |
|----------------------------|---|-------------------|------------------|------------------------|--------------------|
| DUPAGE COUNTY PUBLIC WORKS | PW SANITARY SEWER PERMIT FEES | AP090820 | 4223 | Maintenance - Building | 2,103.26 |
| ETERNALLY GREEN | MEDIANS MAINTENANCE- JUNE 2020 | AP090820 | 4350 | Forestry | 2,200.00 |
| ETERNALLY GREEN | CITY HALL MAINTENANCE- JUNE 2020 | AP090820 | 4350 | Forestry | 50.00 |
| ETERNALLY GREEN | PUBLIC WORKS MAINTENANCE- JUNE 2020 | AP090820 | 4350 | Forestry | 300.00 |
| ETERNALLY GREEN | BASIN MAINTENANCE- JUNE 2020 | AP090820 | 4350 | Forestry | 1,125.00 |
| ETERNALLY GREEN | 75TH ST PLANTERS /MULCH AREA MAINTENANCE- JUNE 2020 | AP090820 | 4350 | Forestry | 70.00 |
| ETERNALLY GREEN | ENTRANCE WAY LANDSCAPE MAINTENANCE- JUNE 2020 | AP090820 | 4350 | Forestry | 80.00 |
| ETERNALLY GREEN | CLOCK TOWER MAINTENANCE- JUNE 2020 | AP090820 | 4350 | Forestry | 32.00 |
| ETERNALLY GREEN | CITY HALL MULCH AREAS- JUNE 2020 | AP090820 | 4350 | Forestry | 62.00 |
| ETERNALLY GREEN | FERTILIZATION-JULY 2020 -MEDIANS | AP090820 | 4350 | Forestry | 1,984.00 |
| ETERNALLY GREEN | FERTILIZATION-JULY 2020 - CH /PD | AP090820 | 4350 | Forestry | 60.75 |
| ETERNALLY GREEN | FERTILIZATION-JULY 2020 -PUBLIC WORKS | AP090820 | 4350 | Forestry | 364.75 |
| ETERNALLY GREEN | FERTILIZATION-JULY 2020 - BASINS | AP090820 | 4350 | Forestry | 1,125.00 |

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 8/18/2020 Through 9/8/2020

| Vendor Name | Invoice Description | Session ID | Acct Code | Acct Title | Dept Amount |
|--------------------------------|--|------------|-----------|-------------------------|-------------|
| ETERNALLY GREEN | FERTILIZATION-JULY 2020 - CLOCK TOWER | AP090820 | 4350 | Forestry | 32.00 |
| ETERNALLY GREEN | FERTILIZATION- MARCH 2020 - MEDIANS | AP090820 | 4350 | Forestry | 1,750.00 |
| ETERNALLY GREEN | FERTILIZATION- MARCH 2020- CH/PD | AP090820 | 4350 | Forestry | 53.00 |
| ETERNALLY GREEN | FERTILIZATION- MARCH 2020 - PUBLIC WORKS | AP090820 | 4350 | Forestry | 321.50 |
| ETERNALLY GREEN | FERTILIZATION- MARCH 2020 - BASINS | AP090820 | 4350 | Forestry | 1,200.00 |
| ETERNALLY GREEN | FERTILIZATION- MARCH 2020- CLOCK TOWER | AP090820 | 4350 | Forestry | 62.00 |
| ETERNALLY GREEN | FERTILIZATION- MARCH 2020 - 75TH ST PLANTERS | AP090820 | 4350 | Forestry | 70.00 |
| ETERNALLY GREEN | FERTILIZATION- MARCH 2020 - ENTRANCE SIGNS | AP090820 | 4350 | Forestry | 80.00 |
| ETERNALLY GREEN | FERTILIZATION- MARCH 2020 - CLOCK TOWER | AP090820 | 4350 | Forestry | 37.00 |
| ETERNALLY GREEN | FERTILIZATION- MARCH 2020- TREE ROOT FEEDING | AP090820 | 4350 | Forestry | 50.00 |
| FIRST ADVANTAGE OCCUPATIONAL | RANDOM DRUG SCREEN -MASEK | AP090820 | 4219 | Liability Insurance | 35.20 |
| INTERSTATE BATTERY SYSTEM | BATTERY | AP090820 | 4225 | Maintenance - Equipment | 109.98 |
| INTERSTATE BILLING SERVICE INC | REPAIR PARTS FOR 109 | AP090820 | 4229 | Maintenance - Vehicles | 302.70 |
| INTERSTATE BILLING SERVICE INC | REPAIR PARTS FOR 109 | AP090820 | 4229 | Maintenance - Vehicles | 215.00 |
| JOHN LARGE | REIMBURSEMENT- SPRINKLER REPAIR | AP090820 | 4257 | Supplies - Other | 347.51 |
| JSN CONTRACTORS SUPPLY | EAR PLUGS | AP090820 | 4219 | Liability Insurance | 31.50 |
| KIN-KO ACE STORES INC | SUPPLIES | AP090820 | 4229 | Maintenance - Vehicles | 34.99 |
| KIN-KO ACE STORES INC | PARTS FOR 110 | AP090820 | 4229 | Maintenance - Vehicles | 25.98 |
| KIN-KO ACE STORES INC | SUPPLIES | AP090820 | 4229 | Maintenance - Vehicles | 18.99 |
| MARTIN IMPLEMENT SALES, INC. | REPAIR PART FOR 109 | AP090820 | 4229 | Maintenance - Vehicles | 37.88 |

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 8/18/2020 Through 9/8/2020

| Vendor Name | Invoice Description | Session ID | Acct Code | Acct Title | Dept Amount |
|---------------------------|---|----------------|-----------|--------------------------------|-------------|
| McMASTER-CARR | FLAGGER SAFETY FLAGS | AP090820 | 4219 | Liability Insurance | 13.04 |
| McMASTER-CARR | PAPER TOWEL DISPENSER FOR POLICE DEPT | AP090820 | 4223 | Maintenance - Building | 133.07 |
| NICOR GAS | NICOR 90841110001 1041 S FRONTAGE | AP090820 | 4271 | Utilities (Elec,Gas,Wtr,Sewer) | 63.84 |
| ORKIN LLC | SERVICES ON 8-14-20 | AP090820 | 4223 | Maintenance - Building | 2.44 |
| POMP'S TIRE SERVICE, INC. | POSTAGE 7-28-20 | AP090820 | 4233 | Postage/Mailings | 30.00 |
| POMP'S TIRE SERVICE, INC. | POSTAGE 7-28-20 | APVOID090820-2 | 4233 | Postage/Mailings | (30.00) |
| QUADIENT FINANCE USA INC | POSTAGE (7-28-20) | AP090820-2 | 4233 | Postage/Mailings | 30.00 |
| RAGS ELECTRIC | CELL TOWER GROUNDING | AP090820 | 4225 | Maintenance - Equipment | 412.12 |
| RAGS ELECTRIC | STREET LIGHT REPAIRS 1513 PINE VIEW CT, 7614 STRATFORD PL | AP090820 | 4359 | Street Light Oper & Maint. | 503.12 |
| RAGS ELECTRIC | STREET LIGHT RICHMOND and TIMBER | AP090820 | 4359 | Street Light Oper & Maint. | 6,215.00 |
| RUSSO'S POWER EQUIPMENT | MOWER REPAIR | AP090820 | 4229 | Maintenance - Vehicles | 228.50 |
| RUSSO'S POWER EQUIPMENT | MOWER REPAIR | AP090820 | 4229 | Maintenance - Vehicles | 178.50 |
| SEASON COMFORT, CORP. | HVAC MAINTENANCE -CITY HALL | AP090820 | 4223 | Maintenance - Building | 140.00 |
| SEBERT LANDSCAPING | MULCHING FOR ENTRANCE SIGNS | AP090820 | 4350 | Forestry | 1,166.66 |
| SEBERT LANDSCAPING | MULCHING FOR CLOCK TOWER | AP090820 | 4350 | Forestry | 1,166.67 |
| SEBERT LANDSCAPING | MULCHING FOR MEDIANS | AP090820 | 4350 | Forestry | 1,166.67 |
| SEBERT LANDSCAPING | 75TH ST PLANTERS LANDSCAPE MAINTENANCE- SEPT 2020 | AP090820 | 4350 | Forestry | 4,741.66 |

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 8/18/2020 Through 9/8/2020

| <u>Vendor Name</u> | <u>Invoice Description</u> | <u>Session ID</u> | <u>Acct Code</u> | <u>Acct Title</u> | <u>Dept Amount</u> |
|-----------------------------|--|-------------------|------------------|--------------------------------|--------------------|
| SEBERT LANDSCAPING | ENTRANCE SIGNS LANDSCAPE MAINTENANCE- SEPT 2020 | AP090820 | 4350 | Forestry | 985.00 |
| SEBERT LANDSCAPING | CLOCK TOWER LANDSCAPE MAINTENANCE- SEPT 2020 | AP090820 | 4350 | Forestry | 2,635.66 |
| SEBERT LANDSCAPING | CITY HALL LANDSCAPE MAINTENANCE- SEPT 2020 | AP090820 | 4350 | Forestry | 2,612.33 |
| SHREVE SERVICES INC | TOPSOIL FOR RESTORATIONS | AP090820 | 4257 | Supplies - Other | 320.00 |
| TAMELING INDUSTRIES | WEED MAT | AP090820 | 4257 | Supplies - Other | 36.00 |
| TOWER WORKS | CELL TOWER CIRCUIT BOARD | AP090820 | 4223 | Maintenance - Building | 680.00 |
| TOWER WORKS | CELL TOWER INSPECTION | AP090820 | 4223 | Maintenance - Building | 760.00 |
| TRI-K INC | PARTS CLEANERS | AP090820 | 4225 | Maintenance - Equipment | 560.00 |
| US GAS | GAS CYLINDER RENTAL | AP090820 | 4257 | Supplies - Other | 100.80 |
| WESTERN IRRIGATION | CLOCK TOWER SPRINKLER CHECK | AP090820 | 4223 | Maintenance - Building | 165.00 |
| WESTOWN AUTO SUPPLY COMPANY | BELT FOR 308 | AP090820 | 4229 | Maintenance - Vehicles | 32.91 |
| WESTOWN AUTO SUPPLY COMPANY | PART FOR 109 | AP090820 | 4229 | Maintenance - Vehicles | <u>3.58</u> |
| | | | | Total Public Works, Streets | 57,508.45 |

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 8/18/2020 Through 9/8/2020

| Vendor Name | Invoice Description | Session ID | Acct Code | Acct Title | Dept Amount |
|-------------------------------|--|----------------|-----------|-----------------------------|-------------|
| AXON ENTERPRISES INC | TECH ASSURANCE PLAN- ANNUAL RENEWAL | AP090820 | 4217 | Investigation and Equipment | 2,554.19 |
| AXON ENTERPRISES INC | TECH ASSURANCE PLAN- ANNUAL RENEWAL | AP090820-4 | 4217 | Investigation and Equipment | 2,403.94 |
| AXON ENTERPRISES INC | TECH ASSURANCE PLAN- ANNUAL RENEWAL | APVOID090820-4 | 4217 | Investigation and Equipment | (2,554.19) |
| BRITE | SCREEN PROTECTORS FOR SQUAD COMPUTERS | AP090820 | 4253 | Supplies - Office | 111.00 |
| CAROL S. JOHNSON | SKWERES- INVESTIGATION CLASS | AP090820 | 4263 | Training and Education | 550.00 |
| CAROL S. JOHNSON | SKWERES- INVESTIGATION CLASS | APVOID090820-3 | 4263 | Training and Education | (550.00) |
| CURRENT TECHNOLOGIES CORP | REBOOT OF BOOKING CAMERAS | AP090820 | 4225 | Maintenance - Equipment | 38.75 |
| FRONTLINE PUBLIC SAFETY SOLUT | 1 YEAR MEMBERSHIP | AP090820 | 4213 | Dues and Subscriptions | 200.00 |
| INTERSTATE BATTERY SYSTEM | BATTERY REBUILD | AP090820 | 4229 | Maintenance - Vehicles | 144.95 |
| JOHN REID AND ASSOCIATES INC | SKWERES- INVESTIGATION CLASS | AP090820-2 | 4263 | Training and Education | 550.00 |
| KING CAR WASH | CAR WASHES - JULY 2020 | AP090820 | 4229 | Maintenance - Vehicles | 279.00 |
| NORTHEAST MULTIREGIONAL TRNG | SGT SKWERES- MANAGING INVESTIGATIVE UNIT | AP090820 | 4263 | Training and Education | 75.00 |
| ODELSON & STERK LTD | LEGAL FEES - JULY 2020 | AP090820 | 4219 | Liability Insurance | 2,585.00 |
| POMP'S TIRE SERVICE, INC. | POSTAGE 7-28-20 | AP090820 | 4233 | Postage/Mailings | 240.00 |
| POMP'S TIRE SERVICE, INC. | POSTAGE 7-28-20 | APVOID090820-2 | 4233 | Postage/Mailings | (240.00) |
| QUADIANT FINANCE USA INC | POSTAGE (7-28-20) | AP090820-2 | 4233 | Postage/Mailings | 240.00 |
| RAY O'HERRON CO. INC. | 2 RIFLE LIGHT ATTACHMENTS | AP090820 | 4217 | Investigation and Equipment | 242.99 |
| RAY O'HERRON CO. INC. | RETIREMENT BADGE FOR DETECTIVE BOZEK | AP090820 | 4269 | Uniforms | 110.53 |

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 8/18/2020 Through 9/8/2020

| Vendor Name | Invoice Description | Session ID | Acct Code | Acct Title | Dept Amount |
|----------------------------|--|------------|-----------|-----------------------------|-------------|
| RAY O'HERRON CO. INC. | BADGES FOR DC NORTON AND SGT SKWERES | AP090820 | 4269 | Uniforms | 552.94 |
| STEVEN LISS | NOTARY FEE REIMBURSEMENT | AP090820 | 4213 | Dues and Subscriptions | 10.00 |
| THEODORE POLYGRAPH SERVICE | POLYGRAPH EXAM- OPLAWSKI | AP090820 | 4205 | Boards and Commissions | 200.00 |
| THEODORE POLYGRAPH SERVICE | POLYGRAPH EXAM- ZACH CRAYTON | AP090820 | 4205 | Boards and Commissions | 200.00 |
| TRI TECH FORENSICS | BLACK GLOVES FOR EVIDENCE | AP090820 | 4217 | Investigation and Equipment | 38.85 |
| TRI TECH FORENSICS | SWAB BOX FOR EVIDENCE | AP090820 | 4217 | Investigation and Equipment | 109.17 |
| TRI TECH FORENSICS | GLOVES FOR EVIDENCE | AP090820 | 4217 | Investigation and Equipment | 129.50 |
| TRI TECH FORENSICS | GLOVES FOR EVIDENCE | AP090820 | 4217 | Investigation and Equipment | 64.75 |
| TRI TECH FORENSICS | COUNTERFEIT BILL MARKERS | AP090820 | 4217 | Investigation and Equipment | 19.00 |
| TRI TECH FORENSICS | NITRILE GLOVES | AP090820 | 4217 | Investigation and Equipment | 71.25 |
| VERIZON WIRELESS | VERIZON WIRELESS BILL | AP090820 | 4267 | Telephone | 756.21 |
| VILLAGE OF LEMONT | RANGE FEES - JULY 1st, 8th and 22nd | AP090820 | 4243 | Rent - Equipment | 300.00 |
| WEX BANK | GAS FOR POLICE DEPT | AP090820 | 4273 | Vehicle (Gas and Oil) | 325.12 |
| WILLOWBROOK FORD, INC. | BRAKE REPAIR - D11 | AP090820 | 4229 | Maintenance - Vehicles | 31.95 |
| | | | | Total Police Department | 9,789.90 |
| | | | | Total General Fund | 105,813.65 |

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 8/18/2020 Through 9/8/2020

| Vendor Name | Invoice Description | Session ID | Acct Code | Acct Title | Dept Amount |
|--------------------------------|--|------------|-----------|--------------------------------|-------------|
| A&W TRAILER LLC | TIRES FOR WATER DOG TRAILER | AP090820 | 4225 | Maintenance - Equipment | 430.00 |
| ALARM DETECTION SYSTEMS INC | QUARTERLY ALARM DETECTION- CITY HALL (SEPT - NOV 2020) | AP090820 | 4223 | Maintenance - Building | 105.00 |
| CARLS SEPTIC SERVICE, INC. | SEPTIC HAULING 8-13-20 | AP090820 | 4223 | Maintenance - Building | 125.00 |
| CINTAS #769 | MATT RENTAL- PUBLIC WORKS | AP090820 | 4223 | Maintenance - Building | 25.43 |
| CINTAS FIRST AID AND SAFETY | REPLENISH FIRST AID CABINET AT PW (7-17-20) | AP090820 | 4219 | Liability Insurance | 152.11 |
| CINTAS FIRST AID AND SAFETY | REPLENISH FIRST AID CABINET AT PW (8-13-20) | AP090820 | 4219 | Liability Insurance | 100.54 |
| COM ED | COM ED 3118112014 75th PUMP STATION | AP090820 | 4271 | Utilities (Elec,Gas,Wtr,Sewer) | 341.21 |
| COM ED | COM ED 0269155053 2101 75TH ST | AP090820 | 4271 | Utilities (Elec,Gas,Wtr,Sewer) | 58.15 |
| CONSTELLATION NEW ENERGY, INC. | 18W736 MANNING | AP090820 | 4271 | Utilities (Elec,Gas,Wtr,Sewer) | 55.32 |
| CONSTELLATION NEW ENERGY, INC. | 67TH RIDGE | AP090820 | 4271 | Utilities (Elec,Gas,Wtr,Sewer) | 45.84 |
| CONSTELLATION NEW ENERGY, INC. | 0 LAKEVIEW & OAKLEY | AP090820 | 4271 | Utilities (Elec,Gas,Wtr,Sewer) | 24.51 |
| CONSTELLATION NEW ENERGY, INC. | 1220 PLAINFIELD RD | AP090820 | 4271 | Utilities (Elec,Gas,Wtr,Sewer) | 2,086.93 |
| CORE & MAIN | MARKING FLAGS | AP090820 | 4231 | Maintenance - Water System | 136.54 |
| CORE & MAIN | 34 WATER METERS | AP090820 | 4880 | Water Meter Purchases | 4,896.00 |
| CORE & MAIN | WATER METER | AP090820 | 4880 | Water Meter Purchases | 144.00 |
| DUPAGE COUNTY PUBLIC WORKS | PW SANITARY SEWER PERMIT FEES | AP090820 | 4223 | Maintenance - Building | 2,103.26 |
| DUPAGE COUNTY PUBLIC WORKS | METER READ BILLING | AP090820 | 4336 | Data Processing | 23,643.20 |
| DUPAGE COUNTY PUBLIC WORKS | METER READINGS (5-1-20 thru 6-30-20) | AP090820 | 4336 | Data Processing | 26,537.80 |
| ELMHURST CHICAGO STONE COMPANY | CASS AVE CONCRETE- VALVE REMOVAL | AP090820 | 4231 | Maintenance - Water System | 499.25 |
| INTERSTATE BATTERY SYSTEM | BATTERIES | AP090820 | 4225 | Maintenance - Equipment | 129.95 |
| JSN CONTRACTORS SUPPLY | EAR PLUGS | AP090820 | 4219 | Liability Insurance | 31.50 |

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 8/18/2020 Through 9/8/2020

| Vendor Name | Invoice Description | Session ID | Acct Code | Acct Title | Dept Amount |
|-------------------------------|--------------------------------------|----------------|-----------|--------------------------------|-------------|
| McMASTER-CARR | FLAGGER SAFETY FLAGS | AP090820 | 4219 | Liability Insurance | 13.04 |
| NICOR GAS | NICOR 90841110001 1041 S FRONTAGE | AP090820 | 4271 | Utilities (Elec,Gas,Wtr,Sewer) | 63.83 |
| NICOR GAS | NICOR 12344110007 1897 MANNING | AP090820 | 4271 | Utilities (Elec,Gas,Wtr,Sewer) | 38.64 |
| NICOR GAS | NICOR 23644110001 8600 LEMONT RD | AP090820-3 | 4271 | Utilities (Elec,Gas,Wtr,Sewer) | 44.81 |
| NICOR GAS | NICOR 05002110004 1930 MANNING RD | AP090820-3 | 4271 | Utilities (Elec,Gas,Wtr,Sewer) | 47.90 |
| ORANGE CRUSH LLC | DUMP BROKEN ASPHALT | AP090820 | 4231 | Maintenance - Water System | 50.00 |
| POMP'S TIRE SERVICE, INC. | POSTAGE 7-28-20 | AP090820 | 4233 | Postage/Mailings | 40.00 |
| POMP'S TIRE SERVICE, INC. | POSTAGE 7-28-20 | APVOID090820-2 | 4233 | Postage/Mailings | (40.00) |
| QUADIENT FINANCE USA INC | POSTAGE (7-28-20) | AP090820-2 | 4233 | Postage/Mailings | 40.00 |
| VERIZON WIRELESS | VERIZON WIRELESS BILL | AP090820 | 4267 | Telephone | 484.08 |
| VULCAN CONSTRUCTION MATERIALS | STONE | AP090820 | 4231 | Maintenance - Water System | 2,603.22 |
| WL CONSTRUCTION SUPPLY INC | SAW BLADES | AP090820 | 4255 | Supplies - Operation | 420.00 |
| | | | | Total Public Works, Water | 65,477.06 |
| | | | | Total Water Fund | 65,477.06 |

CITY OF DARIEN
Expenditure Journal
Motor Fuel Tax
MFT Expenses
From 8/18/2020 Through 9/8/2020

| <u>Vendor Name</u> | <u>Invoice Description</u> | <u>Session ID</u> | <u>Acct Code</u> | <u>Acct Title</u> | <u>Dept Amount</u> |
|--------------------------------|--|-------------------|------------------|----------------------|--------------------|
| CONSTELLATION NEW ENERGY, INC. | 75TH ST LEGS STR LGT 0 CASS AVE | AP090820 | 4840 | Street Lights | 246.85 |
| CONSTELLATION NEW ENERGY, INC. | 9S720 LEMONT RD | AP090820 | 4840 | Street Lights | 181.32 |
| CONSTELLATION NEW ENERGY, INC. | SW CORNER 75TH ST /PLAINFIELD RD | AP090820 | 4840 | Street Lights | 168.68 |
| CONSTELLATION NEW ENERGY, INC. | 0 CASS AVE LITE RT 25 N OF JAMES PETER CT | AP090820 | 4840 | Street Lights | 20.11 |
| CONSTELLATION NEW ENERGY, INC. | LITE RT 25 CONTRLR S FRONTAGE 0 E CASS ST | AP090820 | 4840 | Street Lights | 36.18 |
| | | | | Total MFT Expenses | 653.14 |
| | | | | Total Motor Fuel Tax | 653.14 |

CITY OF DARIEN
Expenditure Journal
FESA - Justice - 1
Drug Forfeiture Expenditures
From 8/18/2020 Through 9/8/2020

| <u>Vendor Name</u> | <u>Invoice Description</u> | <u>Session ID</u> | <u>Acct Code</u> | <u>Acct Title</u> | <u>Dept Amount</u> |
|--------------------|----------------------------|-------------------|------------------|------------------------------------|--------------------|
| MILES CHEVROLET | 2020 CHEVY TAHOE | AP090820 | 4223 | Maintenance - Building | 39,198.00 |
| | | | | Total Drug Forfeiture Expenditures | 39,198.00 |
| | | | | Total FESA - Justice - 1 | 39,198.00 |
| Report Total | | | | | 211,141.85 |

AGENDA MEMO
City Council
September 8, 2020

ISSUE STATEMENT

A resolution authorizing the purchase of up-fitting (1) 2020 Chevrolet Tahoe for the police K9 unit from EVT Tech using Department of Justice award money in the amount of \$19,779.51.

RESOLUTION

BACKGROUND/HISTORY

The City purchased a new 2020 Chevrolet Tahoe for the police K9 unit in August of 2020. Staff would like to up-fit the vehicle with the recommended equipment to safely transport our new K9 dog. EVT Tech is a sole source vendor because they are the only authorized dealer/installer of the Bluepoint system within our immediate area. This system controls the lights and sirens and is compatible with our current fleet.

The Darien Police Department is a proud participant in the United States Department of Justice and the United States Department of Treasury Equitable Sharing Program for State and Local Law Enforcement Agencies. For the last two years the Darien Police Department has participated in federal task forces whose goal is to stem the flow of illegal narcotics into the Chicago metropolitan area which is one of the major hubs for illegal narcotics coming into the United States. It is the goal of this program to not only cut off the flow of illegal narcotics into the area, but to take away and use the tools, proceeds and property derived from any criminal activity against the offenders. These seized tools, proceeds and property are ultimately a deterrent to criminal activity and an enhancement to law enforcement. Under the Guidelines of the Equitable Sharing Program, the funds received cannot be used to replace or supplant the police department's regularly budgeted monies but augment the police budget. These seized monies may only be used by the police department in order to augment the police budget. This purchase meets the Guidelines of the Equitable Sharing Program and will provide an important tool for the police department that otherwise would not be available without participation in the Equitable Sharing Program. The cash balance of this fund is \$327,475 as of August 31, 2020.

| Item | Federal Equitable Fund | Actual Cost |
|----------------------------------|-------------------------------|--------------------|
| (1) 2020 Chevrolet Tahoe 4WD PPV | 17-41-4213 | \$19,779.51 |

STAFF/COMMITTEE RECOMMENDATION

Staff recommends approval of the resolution to up-fit (1) 2020 Chevrolet Tahoe vehicle for the K9 unit from EVT Tech using Department of Justice award money in the amount of \$19,779.51.

ALTERNATE CONSIDERATION

As recommended.

DECISION MODE

This item will be placed on the September 8th, 2020 agenda for formal Council consideration and approval.



RESOLUTION NO. _____

**A RESOLUTION AUTHORIZING THE PURCHASE OF UP-FITTING ONE
(1) POLICE VEHICLE IN THE AMOUNT
OF \$19,779.51**

**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 approves the purchase of Up-Fitting one (1) K9 Squad (2020 Tahoe) from EVT Tech using Department of Justice award money in the amount of \$19,779.51, attached hereto as "[Exhibit A](#)".

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

**PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE
COUNTY, ILLINOIS,** this 8th day of September, 2020.

AYES: _____

NAYS: _____

ABSENT: _____

**PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE
COUNTY, ILLINOIS,** this 8th day of September, 2020.

JOSEPH A. MARCHESE, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

RES



EVT Tech
9910 W 190th Street, Suite E
Mokena, IL 60448

Estimate

| Date | Estimate # |
|-----------|------------|
| 6/25/2020 | 2869 |

| Name / Address |
|---|
| Darien Police Department 1710 Plainfield Rd. Darien, IL 60561 |

| Ship To |
|---------|
| |

| Vehicle Type | | Unit Number | Terms | |
|--------------|--------------|---|---------|--------|
| Tahoe | | K9 | Net 30 | |
| Qty | Item | Description | Rate | Total |
| 1 | ENFWB002J6 | S/O nForce interior bar. Red/Blue with full white secondary. 2015-2020 Tahoe | 849.95 | 849.95 |
| 1 | ENFWB005GK | S/O nForce rear interior light bar. 2015-2020 Tahoe Red/ Blue with secondary Amber arrow. | 849.95 | 849.95 |
| 1 | MDASHCPE | Nova MicroDash Pre-Emption Strobe ^^^ Interior light bars and preemption emitter ^^^ | 195.95 | 195.95 |
| 2 | EMPS1QMS3D | S/O mpower® 3' Fascia Light w/ Quick Mount, 8 LED, Dual Color - Red/White | 94.95 | 189.90 |
| 2 | EMPS1QMS3E | S/O mpower® 3' Fascia Light w/ Quick Mount, 8 LED, Dual Color - Blue/White ^^^ Lighted Push bumper ^^^ | 94.95 | 189.90 |
| 2 | ETSS100N | S/O 100N Series composite Speaker | 179.945 | 359.89 |
| 1 | ETSS100NBKTH | S/O 100N Speaker bracket. 2017-C Tahoe ^^^ Siren Speaker and bracket ^^^ | 49.95 | 49.95 |
| 1 | ETHTAH0-07+ | S/O Plug-In Headlight Flasher for 07+ Tahoe ^^^ Headlight flasher ^^^ | 75.00 | 75.00 |
| 2 | ENT2B3RBW | S/O Intersector, Dual color Red / Blue / White ^^^ Under mirrors ^^^ | 184.95 | 369.90 |
| 4 | EMPS2SMS5RBW | S/O mpower™ 4' Fascia Light w/ Screw Mount ^^^ Running Boards ^^^ | 119.95 | 479.80 |
| 2 | ENFDGS1RB | S/O Dual Deck / Grill mount nForce, Red / Blue ^^^ 1/4 windows ^^^ | 224.95 | 449.90 |
| 2 | ND0010-B | Nova Bullet 1/2' LED, Blue | 89.95 | 179.90 |
| 2 | ND0010-R | Nova Bullet 1/2' LED, Red | 89.95 | 179.90 |
| 4 | 7027-D-350 | 350 mA Constant current LED driver ^^^ Mounted in reverse and brake light light cavities. Will alternate X Pattern ^^^ | 13.95 | 55.80 |
| 2 | EMPS1QMS4RBW | mpower® 3' Fascia Light w/ Quick Mount, 18' hard wire w/ sync option, SAE Class 1 & CA Title 13, 9-32 Vdc, Black Housing, 12 LED, Tricolor - Red/Blue/White | 99.95 | 199.90 |

THANK-YOU for Considering EVT Tech for Your Emergency Equipment and Installation Needs! We Look Forward to Working With You and Your Department!

Total

Signature _____

| Phone # | Fax # |
|--------------|--------------|
| 708-479-6721 | 708-479-6746 |

| Web Site |
|--------------|
| www.evt.tech |



EVT Tech
 9910 W 190th Street, Suite E
 Mokena, IL 60448

Estimate

| Date | Estimate # |
|-----------|------------|
| 6/25/2020 | 2869 |

| Name / Address |
|---|
| Darien Police Department 1710 Plainfield Rd. Darien, IL 60561 |

| Ship To |
|---------|
| |

| Vehicle Type | | Unit Number | Terms | |
|--------------|-----------------|---|----------|----------|
| Tahoe | | K9 | Net 30 | |
| Qty | Item | Description | Rate | Total |
| 1 | ETSA482CSR | ^^^ Adjacent license plate. Muti functionality adds additional brake lighting, and reverse lighting ^^^ S/O nERGY™ 400 Series Multi-Function Siren w/ Knob Control, 10-16v - 200w two speakers | 424.95 | 424.95 |
| 1 | ENGCC01241 | S/O bluePRINT central controller, 20 outputs | 395.95 | 395.95 |
| 2 | ENGND04101 | S/O bluePRINT remote node, 4 inputs, 10 outputs | 199.95 | 399.90 |
| 1 | ENGHNK01 | S/O bluePRINT central control harness kit | 39.95 | 39.95 |
| 2 | ENGHNK02 | S/O bluePRINT remote node harness kit | 34.95 | 69.90 |
| 1 | ENGLNK004 | S/O bluePRINT Link™ Module for Chevrolet Express & GMC Savana Vans 2008-2017; Tahoe (2014-2017); Silverado & Sierra Pickup Truck (2014-2017); Suburban & Yukon (2015-2017) | 265.00 | 265.00 |
| 1 | C-VS-1013-TAH-1 | ^^^ bluePRINT automated logic siren and lighting controls ^^^ Havis 2015-C Chevy Tahoe PPV Vehicle Specific 23' Console (Including Faceplates & Fill Plates) | 395.00 | 395.00 |
| 1 | C-CUP2-I | Havis Internal Console Cupholder | 34.95 | 34.95 |
| 1 | C-ARM-103 | Havis Hinged Armrest for Equipment Console | 104.95 | 104.95 |
| 2 | C-MCB | Mic clip bracket | 11.86 | 23.72 |
| 2 | MMSU-1 | Magnetic Mic Single Unit | 34.95 | 69.90 |
| 1 | PKG-PSM-176 | Havis 2015-2017 Chevrolet Tahoe/Suburban & 2014-2017 Silverado 1500 & 2015-2017 Silverado 2500, 3500 Pickup & C3500HD Chassis Cab Standard Passenger Side Mount Package | 314.95 | 314.95 |
| 1 | EZPF_TAH_15-C | ^^^ Console, Computer pole base and accessories ^^^ American Aluminum E/Z Rider K-9 insert for 2015 - Current Tahoe. Includes lighting kit, black powder coating and rubber liner. | 2,495.00 | 2,495.00 |
| 1 | EZ-Water | American Aluminum EZ Rider hinged water dish | 89.00 | 89.00 |
| 1 | HP-5020 | Ace K9 HOT-N-POP® PRO | 1,399.00 | 1,399.00 |
| 1 | AK9-AWD | Ace K9 AceWatchDog™ | 999.00 | 999.00 |
| 1 | KK-K9-HA-FKTI | Ace K-9 Fan Kit for Hot-N-Pop Pro System | 299.95 | 299.95 |
| 1 | ACE-HA-FGKT | Ace K9 Heavy-Duty Fan Guard | 104.95 | 104.95 |

THANK-YOU for Considering EVT Tech for Your Emergency Equipment and Installation Needs! We Look Forward to Working With You and Your Department!

| |
|--------------|
| Total |
|--------------|

Signature _____

| Phone # | Fax # |
|--------------|--------------|
| 708-479-6721 | 708-479-6746 |

| Web Site |
|--------------|
| www.evt.tech |



EVT Tech
 9910 W 190th Street, Suite E
 Mokena, IL 60448

Estimate

| | |
|-----------|------------|
| Date | Estimate # |
| 6/25/2020 | 2869 |

| |
|---|
| Name / Address |
| Darien Police Department 1710 Plainfield Rd. Darien, IL 60561 |

| |
|---------|
| Ship To |
| |

| Vehicle Type | | Unit Number | Terms | |
|--------------|-------------------|--|----------|----------|
| Tahoe | | K9 | Net 30 | |
| Qty | Item | Description | Rate | Total |
| 1 | 475-2011 | Jotto Gun Rack - Single Weapon, Partition Mounted, Horizontal (GR2-ZRT-AR-BLM-GRIP-OUT-H) ^^^ K9 transport and Gun rack ^^^ | 264.95 | 264.95 |
| 1 | EVT-OR | Ignition Override w/ push button switch | 79.95 | 79.95 |
| 1 | NPN-TINT | Window Tint, 5% Carbon ceramic film on all rear windows, 20% on front doors | 450.00 | 450.00 |
| 1 | T-CHTAHM1-15N-PP | Truck Vault Tahoe Mag 1 Dwr P-Cage, Exterior Carpet: Black Interior Carpet: Grey Drawer Front: Black Composite Lock: Push Button w/Key Override 2 Magnum Carpeted Long Dividers 2 Magnum Carpeted Short Dividers | 1,775.00 | 1,775.00 |
| 1 | 84565261 | GM 2015-2020 Tahoe dash lower trim to replace OEM center console. | 189.00 | 189.00 |
| 1 | Install Materials | Misc Installation Materials (Wire, In-Line Fuse Holders, Fuses, Connectors, Hole Plugs, ZipTies, Tape, Screws, Bolts, Etc) | 125.00 | 125.00 |
| 1 | LABOR | Install above listed equipment plus customer supplied WatchGuard Video, Radar and computer docking station | 2,995.00 | 2,995.00 |
| 1 | GRAPHIC-PKG | Vinyl Graphics per customer design. See attached proof | 1,299.00 | 1,299.00 |

THANK-YOU for Considering EVT Tech for Your Emergency Equipment and Installation Needs! We Look Forward to Working With You and Your Department!

| | |
|--------------|-------------|
| Total | \$19,779.51 |
|--------------|-------------|

Signature _____

| | |
|--------------|--------------|
| Phone # | Fax # |
| 708-479-6721 | 708-479-6746 |

| |
|--------------|
| Web Site |
| www.evt.tech |

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