
PRE-COUNCIL WORK SESSION — 7:00 P.M.

Agenda of the Regular Meeting

of the City Council of the

CITY OF DARIEN

October 6, 2014

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
 - A. [City Council Meeting, September 2, 2014](#)
 - B. [Special Town Hall Meeting, September 25, 2014](#)
7. Receiving of Communications
8. Mayor's Report
 - A. Mayoral Proclamation “[Filipino American History Month](#)” (October 2014)
 - B. Mayoral Proclamation “[Fire Prevention Month](#)” (October 2014)
 - C. Mayoral Proclamation “[Nancy Bryar Day](#)” (October 6, 2014)
 - D. [Annual Financial Report – For the Year Ended April 30, 2014](#)
9. City Clerk's Report
10. City Administrator's Report
11. Department Head Information/Questions
12. Treasurer's Report
 - A. Warrant Number — [14-15-09](#)
 - B. Warrant Number — [14-15-10](#)
 - C. Monthly Report — [August 2014](#)
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.)

15. Old Business
16. Consent Agenda
 - A. Consideration of a Motion to [Grant Waiver of the Raffle License Bond Requirement for the Reconnect Girls on behalf of the Susan G. Komen](#), Chicagoland Area
 - B. Consideration of a Motion [Granting a Waiver of the \\$50.00 a Day Fee for the Class "J" Temporary Liquor License for Our Lady of Peace Catholic School](#)
 - C. Consideration of a Motion to Approve [a Resolution Awarding a Contract to Homer Tree Care, Inc.](#) in an Amount not to Exceed \$78,075.00 for the City's 2014/15 Tree Trimming and Removal Program
 - D. Consideration of a Motion to [Approve the Recommendation to Release Executive Session Minutes](#) that no Longer Require Confidentiality
 - E. Consideration of a Motion to Approve [a Resolution Appointing an Authorized Delegate to the Intergovernmental Risk Management Agency](#)
 - F. Consideration of a Motion to Approve [a Resolution Appointing Paul Nosek as the Freedom of Information Officer for Administration](#)
17. New Business
 - A. Consideration of a Motion to Approve [a Resolution to Increase Funding for the Residential Rear Yard Drainage Assistance Program](#) In an Amount of \$20,000.00
 - B. Consideration of a Motion to Approve [an Ordinance Approving a Variation to the Darien Zoning Ordinance \(PZC 2014-07: 2601 75th Street, Mi Hacienda\)](#)
 - C. Consideration of a Motion to Approve [a Resolution Authorizing the Mayor to Execute a Contract with Austin Tyler Construction](#), Inc in an Amount not to Exceed \$149,660.00 for the Reconstruction of the Kentwood Court Storm Water Drainage Infrastructure Reconstruction Project Located within the 8700 Block of Kentwood Court
18. Questions, Comments and Announcements — General (This is an opportunity for the public to make comments or ask questions on any issue.)
19. Adjournment

A WORK SESSION WAS CALLED TO ORDER AT 7:02 P.M. BY MAYOR WEAVER FOR THE PURPOSE OF REVIEWING ITEMS ON THE SEPTEMBER 2, 2014 AGENDA WITH THE CITY COUNCIL. THE WORK SESSION ADJOURNED AT 7:18 P.M.

Minutes of the Regular Meeting

of the City Council of the

CITY OF DARIEN

SEPTEMBER 2, 2014

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 Weaver.

2. **PLEDGE OF ALLEGIANCE**

Mayor Weaver 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 Joseph A. Marchese
 Joseph A. Kenny Ted V. Schauer

Absent: Tina Beilke
 Sylvia McIvor
 Joerg Seifert

Also in Attendance: Kathleen Moesle Weaver, Mayor
 JoAnne E. Ragona, City Clerk
 Michael J. Coren, City Treasurer
 Bryon D. Vana, City Administrator
 Daniel Gombac, Director of Municipal Service
 Ernest Brown, Police Chief

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

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

There were none.

6. **APPROVAL OF MINUTES** - August 18, 2014 City Council Meeting

It was moved by Alderman Schauer and seconded by Alderman Kenny to approve the minutes of the City Council Meeting of August 18, 2014 as presented.

Roll Call: Ayes: Belczak, Kenny, Marchese, Schauer

 Nays: None

 Absent: Beilke, McIvor, Seifert

Results: Ayes 4, Nays 0, Absent 3

MOTION DULY CARRIED

7. **RECEIVING OF COMMUNICATIONS**

Alderman Kenny...

...received inquiries from residents in the 1800-1900 block of Gigi Lane regarding the Park District proposed parking lot.

...received a call from Nancy Nuzbach, 7100 block of Walden Lane, regarding debris on a driveway at 73rd & Exner.

...relayed complements from local business owner for response from Officer Lorek during a recent power outage.

Mayor Weaver...

...shared a thank you note from Pat Kelley for flower arrangement sent in memory of Sam Kelley.

...received a thank you note from Beth Tischler for recognition given to the Cancer Smashers.

...received a letter from Dorothy Rimkus on Sierra Drive regarding rear yard drainage issue. Director Gombac responded to the resident.

...Mayor Weaver announced the Argonne/U.S. Department of Energy Community Leaders Round Table would be held at Argonne on Wednesday, September 10, at 7:00 P.M.

8. **MAYOR'S REPORT**

A. DARIEN CHAMBER UPDATE – DARIENFEST

Clare Bongiovanni provided an update on DarienFest:

- The 27th Annual DarienFest will be held on September 5, 6, and 7 at Darien Community Park. Opening ceremonies begin at 5:45 P.M. on Friday.
- Music lineup includes: Friday—Eisenhower Jr. High Marching Band, a DJ Set, and a band from American Idol Season 6. Saturday—The GMRC Band, Back in the Daze, Amy Kelly Band and Hi Infidelity. Sunday—R-Gang.
- Sunday is Family Day. Festivities include: Darien Idol finalist performs on the main stage at 1 P.M. Pet Parade at 2 P.M. Battle of the Bands at 3 P.M. Karate for Kids demonstration begins at 3 P.M. Radio Disney entertains on the Main Stage at 4:15 P.M. Closing ceremony and 911 Memory will take place at 5:15 P.M.
- “Meet and Greet” Darien Chamber Members during the Business Expo. Unlimited ride specials on Friday from 6 P.M. to 10 P.M., Saturday and Sunday Noon to 5 P.M. for \$25 per person per day.
- Kidbucks Game Show will be entertaining all weekend.
- Carriage Greens Country Club will provide a driving range with Golf Pro.
- A Silent Auction, hosted by the Darien Chamber of Commerce Women in Business, will be held during DarienFest for Adirondack Chairs painted by local artists; proceeds will provide meals for women in Darien going through Breast Cancer Treatment. Winners must be present.
- Cancer Smashers will be in the park all weekend collecting aluminum cans to raise money for cancer.

Clare thanked all the local organizations, sponsors, and community volunteers for their support. She invited everyone to attend DarienFest.

9. **CITY CLERK’S REPORT**

There was no report.

10. **CITY ADMINISTRATOR’S REPORT**

There was no report.

11. **DEPARTMENT HEAD INFORMATION/QUESTIONS**

Director Gombac spoke about the Tree Planting Program. Residents can participate in the 50/50 Parkway Tree Cost Share Program. Also included is private property tree planting. More information on these programs can be found on Direct Connect and Cable TV.

Alderman Schauer asked for an update on the gas station on the northwest corner Plainfield/Cass. Director Gombac advised the petroleum pumps have not been functioning; the mechanics bay is operational. The owner has contacted Brookhaven Plaza regarding sale of the property.

12. **TREASURER’S REPORT**

A. WARRANT NUMBER 14-15-08

It was moved by Alderman Belczak and seconded by Alderman Marchese to approve payment of Warrant Number 14-15-08 in the amount of \$167,414.33 from the enumerated funds; and \$252,987.21 from payroll funds for the period ending 08/21/14; for a total to be approved of \$420,401.54.

Roll Call: Ayes: Belczak, Kenny, Marchese, Schauer
 Nays: None
 Absent: Beilke, McIvor, Seifert

Results: Ayes 4, Nays 0, Absent 3
MOTION DULY CARRIED

B. TREASURER’S REPORT – JULY 2014

Treasurer Coren reviewed year-to-date sources of revenue, expenditures, and fund balances through the month of July 2014:

<u>General Fund:</u>	Revenue \$4,010,180; Expenditures \$3,127,088; Current Balance \$2,233,282
<u>Water Fund:</u>	Revenue \$1,085,185; Expenditures \$1,181,987; Current Balance \$922,530
<u>Motor Fuel Tax Fund:</u>	Revenue \$243,980; Expenditures \$86,458; Current Balance \$309,977
<u>Water Depreciation Fund:</u>	Revenue \$879 Expenditures \$9,477; Current Balance \$297,836
<u>Capital Improvement Fund:</u>	Revenue \$2,623,027; Expenditures \$1,538,437; Current Balance \$6,504,186
<u>Capital Projects Debt Service Fund:</u>	Revenue \$257,277; Expenditures \$36,750; Current Balance of \$233,940

13. **STANDING COMMITTEE REPORTS**

Municipal Services Committee — Chairman Marchese announced the next meeting of the Municipal Services Committee is scheduled for September 22, 2014, at 6:30 P.M.

Administrative/Finance Committee – Chairman Schauer announced the next meeting of the Administrative/Finance Committee is scheduled for October 6, 2014 at 6:00 P.M. in the upstairs conference room. He submitted Minutes dated August 4, 2014 to the City Clerk.

Police Committee – Alderman Kenny announced the next meeting of the Police Committee is scheduled for September 15, 2014 at 6:00 P.M. in the Police Department Training Room.

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

There were none.

15. **OLD BUSINESS**

There was no old business.

16. **CONSENT AGENDA**

Mayor Weaver reviewed the items on the Consent Agenda for the benefit of the viewing audience.

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

A. A MOTION TO GRANT WAIVER OF THE RAFFLE LICENSE BOND REQUIREMENT FOR THE CASS DISTRICT 63 FOUNDATION/CASS PTC

B. ORDINANCE NO. O-29-14 AN ORDINANCE AUTHORIZING THE SALE OF PERSONAL PROPERTY OWNED BY THE CITY OF DARIEN (OLD SWAT EQUIPMENT, OLD TECHNOLOGY, PARTS FROM OLD SQUADS AND MISC.)

C. ORDINANCE NO. O-30-14 AN ORDINANCE APPROVING A VARIATION TO THE DARIEN ZONING ORDINANCE (PZC 2014-06: 7731 LESTER LANE)

- D. RESOLUTION NO. R-101-14 A RESOLUTION FOR MAINTENANCE OF STREETS AND HIGHWAYS BY MUNICIPALITY UNDER THE ILLINOIS HIGHWAY CODE
- E. RESOLUTION NO. R-102-14 A RESOLUTION AUTHORIZING THE MAYOR TO ACCEPT A PROPOSAL FROM SUPERIOR ROAD STRIPING IN AN AMOUNT NOT TO EXCEED \$6,105.00 FOR THE 2014 STREET STRIPING PROGRAM
- F. RESOLUTION NO. R-103-14 A RESOLUTION ACCEPTING THE UNIT PRICE PROPOSAL FROM BEARY LANDSCAPING FOR THE PURCHASE AND INSTALLATION OF THE 50/50 PARKWAY TREE PROGRAM AND THE PLANTING OF VARIOUS PARKWAY TREES IN AN AMOUNT NOT TO EXCEED \$114,081.00
- G. RESOLUTION NO. R-104-14 A RESOLUTION ACCEPTING A PROPOSAL FROM UNITED SEPTIC FOR THE CLEANING AND TELEVISIONING OF THE SAWMILL CREEK UNDERDRAIN SYSTEM

Roll Call: Ayes: Belczak, Kenny, Marchese, Schauer
 Nays: None
 Absent: Beilke, McIvor, Seifert

Results: Ayes 4, Nays 0, Absent 3
MOTION DULY CARRIED

17. **NEW BUSINESS**

There was no new business.

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

There were none.

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 7:50 P.M.

Mayor

City Clerk

All supporting documentation and report originals of these minutes are on file in the Office of the City Clerk under File Number 09-02-14. Minutes of 09-02-14 CCM.

Minutes of the Special Town Hall Meeting

of the City Council of the

CITY OF DARIEN

At Chuck's Southern Comforts Café
8025 Cass Avenue
Darien, Illinois

SEPTEMBER 25, 2014

1. **CALL TO ORDER:** The Special Town Hall Meeting of the City Council of the City of Darien was called to order at 7:40 P.M.
2. **PLEDGE OF ALLEGIANCE & NATIONAL ANTHEM:** Cathy Marchese led the audience in the *Pledge of Allegiance*. Claire Wagner led the audience in singing the *National Anthem*.
3. The following City Council Members were in attendance: Mayor Kathleen Moesle Weaver, Clerk JoAnne E. Ragona, Treasurer Michael J. Coren, Aldermen: Tina M. Beilke, Thomas J. Belczak, Joseph A. Kenny, Joseph A. Marchese, Sylvia McIvor, & Ted V. Schauer. Also in Attendance were Administrator Bryon D. Vana, Director of Municipal Services Daniel Gombac, & Police Chief Ernest Brown
4. **PANEL DISCUSSION:** Representatives from the following organizations were represented: Darien Chamber of Commerce, Cass School District 63, Indian Prairie Public Library, Darien School District 61, Darien-Woodridge Fire District, Center Cass School district 66, Darien Park District, Downers Grove Township, Tri-State Fire District, and School District 86. After introductions of the various taxing districts, questions from the audience were answered by the appropriate representative.
5. **ADJOURNMENT:** The Special Town Hall Meeting adjourned at 8:42 P.M.

Mayor

City Clerk

JER

The minutes are on file in the Office of the City Clerk under File Number 09-25-14. Minutes of 09-25-14 CCM

Mayoral Proclamation

Whereas, Filipino Americans make up one of the largest Asian American ethnic groups in the United States; and

Whereas, Filipino Americans have contributed greatly to the economic, intellectual, spiritual, social, cultural, and political vitality of the United States; and

Whereas, the Trustees of the Filipino American National Historical Society established Filipino American History Month and promoted its observance annually and nationally throughout the United States and its territories during the month of October; and

Whereas, the celebration of Filipino American History Month provides an opportunity to celebrate the heritage and culture of Filipino Americans and their immense contributions to our country.

NOW, THEREFORE, I, Kathleen Moesle Weaver, Mayor of the City of Darien, do hereby proclaim the Month of October 2014, as

Filipino American History Month

and urge all residents to celebrate the heritage and culture of Filipino Americans and their immense contributions to our country.

In Witness Whereof, I Have Hereunto Set My Hand And Caused To Be Affixed The Seal Of The City Of Darien.

DONE, this sixth day of October Two-Thousand Fourteen.

Kathleen Moesle Weaver, Mayor

Attest:

JoAnne E. Ragona, City Clerk

Mayoral Proclamation

Whereas, smoke and poisonous gases are the leading causes of death in fires and can kill a person long before the flames will; and

Whereas, underestimating the power of the fire, and the time it takes to escape a home fire, put people at severe risk of fire death and injury; and

Whereas, developing a home fire escape plan, and practicing it at least twice a year, is critical to escape a fire safely; and

Whereas, it is imperative that multi-story homes and commercial buildings are equipped with working smoke detectors and fire alarms; and

Whereas, a complete home escape plan which includes each household member knowing two ways out of each room, designating an outdoor location to meet when out of the house, and remembering the local fire emergency phone number; and

Whereas, NFPA, the official sponsor of Fire Prevention, has documented many lives have been saved as a result of having all homes in Illinois equipped with smoke detectors; and

Whereas, the members of the fire service are dedicated to the safety of lives and property from the devastating effects of fire; and

Whereas, the members of the fire service are joined by other concerned citizens, as well as other emergency service providers, safety advocates, businesses, schools, service clubs, and organizations in their fire safety efforts; and

Whereas, Fire Prevention commemorates the Great Chicago Fire of 1871, which killed more than 250 people, left 100,000 homeless, and destroyed more than 17,400 buildings; and

Mayoral Proclamation

Whereas, for nearly 80 years, NFPA has successfully joined North American fire departments each year during Fire Prevention Week in a shared mission of making the public safer from fire.

*NOW, **THEREFORE, I**, Kathleen Moesle Weaver, Mayor of the City of Darien, do hereby proclaim the Month of October 2014, as*

Fire Prevention Month

and urge the resident of the City of Darien to participate in fire prevention activities at work and school to ensure their safety and the safety of their families and friends in the event of a fire.

In Witness Whereof, I Have Hereunto Set My Hand And Caused To Be Affixed The Seal Of The City Of Darien.

DONE, this sixth day of October Two-Thousand Fourteen.

Kathleen Moesle Weaver, Mayor

Attest:

JoAnne E. Ragona, City Clerk

Mayoral Proclamation

Whereas, on Monday, August 25, 2014, the temperature in the Darien area hit 92 degrees with high humidity; and

Whereas, on the morning of August 25, 2014, Pete Tinaglia began a round of golf with a friend; and

Whereas, after playing nine holes of golf, Pete Tinaglia's playing partner noticed Pete was experiencing extreme distress and immediately drove to the Pro Shop where 911 was called; and

Whereas, a number of employees ran outside to try and help but no one could find a pulse, his color was ashen, and his eyes were fixed and dilated; and

Whereas, at that point, Nancy Bryar, Restaurant Manager at Carriage Greens, ran outside and began chest compressions while instructing Mr. Tinaglia's golf partner to begin performing breaths every few seconds; and

Whereas, Mr. Tinaglia showed no signs of life, Nancy Bryar, continued chest compressions; and

Whereas, as the paramedics arrived, Mr. Tinaglia made a sound; and

Whereas, the paramedics found a weak pulse, put Mr. Tinaglia in the ambulance and began working on him; and

Whereas, it was later learned that Mr. Tinaglia was shocked five times and was placed in an induced coma for approximately one week; and

Mayoral Proclamation

Page 2

Whereas, due to quick thinking and life-saving action taken by Nancy Bryar, Mr. Tinaglia is alive and on the road to recovery.

NOW, THEREFORE, I, Kathleen Moesle Weaver, Mayor of the City of Darien, do hereby proclaim the sixth day of October 2014, as

Nancy Bryar Day

in the City of Darien and urge all residents to recognize her life-saving efforts.

In Witness Whereof, I Have Hereunto Set My Hand And Caused To Be Affixed The Seal Of The City Of Darien.

DONE, this sixth day of October Two-Thousand Fourteen.

Kathleen Moesle Weaver, Mayor

Attest:

JoAnne E. Ragona, City Clerk

Communication to the
Mayor and Council

CITY OF DARIEN, ILLINOIS
ANNUAL FINANCIAL REPORT
For the Year Ended
April 30, 2014

Prepared by the General Administration Department

Michael J. Coren
City Treasurer

CITY OF DARIEN, ILLINOIS
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CITY OF DARIEN, ILLINOIS
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INTRODUCTORY SECTION

CITY OF DARIEN, ILLINOIS

PRINCIPAL OFFICIALS

April 30, 2014

MAYOR

Kathleen Moesle Weaver

CITY COUNCIL

Ted Schauer
Tina Beilke
Joe Kenny
Joerg Seifert
Joseph A. Marchese
Sylvia McIvor
Thomas J. Belczak

CITY TREASURER

Michael J. Coren

CITY CLERK

Joanne Ragona

CITY ATTORNEY

John B. Murphy

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT



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Naperville, Illinois 60563

630.566.8400 // www.sikich.com

Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Darien, Illinois (the City) as of and for the year ended April 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Darien, Illinois, as of April 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and supplemental data are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the City's basic financial statements for the year ended April 30, 2013, which are not presented with the accompanying financial statements. In our report dated September 24, 2013, we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statement as a whole. The 2013 comparative data included on certain individual fund schedules are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information included on certain individual fund schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

The introductory and supplemental data have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Naperville, Illinois
August 6, 2014

Silich LLP

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Darien, we offer readers of Darien's financial statements this narrative overview and analysis of the financial activities of the City of Darien for the fiscal year ended April 30, 2014. Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts. We encourage readers to consider the information presented here in conjunction with the City's financial statements.

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

FINANCIAL HIGHLIGHTS

- ❑ The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$23.2 million (net position).
- ❑ As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$9.4 million, an increase of \$0.56 million in comparison with the prior year. The increase in fund balance was from increased revenue from various tax line items as well as level spending. Approximately \$8.96 million is available for spending at the government's discretion (unrestricted fund balance).
- ❑ At the end of the current fiscal year, unrestricted fund balance for the General Fund was \$ 3.73 million, or 36 percent of the total General Fund expenditures. This will allow the City to transfer \$2.5 million to the Capital Projects Fund in FYE 15
- ❑ The City's total debt decreased by \$998 thousand during the current year to \$7.36 million. The City's debt decreased by \$785 thousand due to compensated absences and net pension obligations. The City's debt decreased by \$745 thousand due to payments made for general obligations.

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2014

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-Wide Financial Statements

The government-wide financial statements (see pages 4-6) are designed to be corporate-like in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary Government.

- The focus of the *Statement of Net Position* (the "Unrestricted Net Position") is designed to be similar to bottom line results for the City and its governmental and business-type activities. This statement combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus.
- The *Statement of Activities* is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the government's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities.
- The *Governmental Activities* reflect the City's basic services, including administration, police and buildings, planning and development, streets and yard waste, and public works. Property taxes, sales taxes, and shared state income taxes finance the majority of these services.
- The *Business-Type Activities* reflect private sector type operations (Water & Sewer), where the fee for service typically covers all or most of the cost of operation including depreciation.

Fund Financial Statements

Traditional users of governmental financial statements will find the Fund Financial Statements presentation (pages 9-15) more familiar. The focus is on Major Funds, rather than the previous model fund types. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2014

□ Governmental Funds are presented on a sources and uses of liquid resources basis. This is the manner in which the financial plan (the budget) is typically developed. The flow and availability of liquid (spendable) resources is a clear and appropriate focus of any analysis of a government. Funds are established for various purposes and the Fund Financial Statements allow the demonstration of sources and uses and/or budgeting compliance associated herewith. Governmental Funds are recorded using the current financial resources method. The flow of current financial resources will reflect bond proceeds and inter-fund transfers as other financial sources, as well as capital expenditures and bond principal payments as expenditures. A reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations (bonds and others) into the Governmental Activities column (in the Government-Wide Financial Statements).MD&A 3

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

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

Notes to the Financial Statements

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

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's contributions and funding progress of the Illinois Municipal Retirement Fund and Police Pension Funds; as well as, budget to actual comparisons of the funds. Supplementary schedules include combining and individual fund schedules of all non-major funds and fiduciary funds.

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2014

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Condensed Statement of Net Position As of April 30, 2014 (In millions of dollars)									
	<u>Governmental Activities</u>			<u>Business-Type Activities</u>			<u>Government Total</u>		
	<u>2014</u>	<u>2013</u>	<u>Change</u>	<u>2014</u>	<u>2013</u>	<u>Change</u>	<u>2014</u>	<u>2013</u>	<u>Change</u>
Current and other assets	12.45	11.44	1.01	2.56	2.75	-.19	15.01	14.19	.82
Capital assets	<u>12.26</u>	<u>12.99</u>	<u>-.73</u>	<u>6.40</u>	<u>6.73</u>	<u>-.33</u>	<u>18.66</u>	<u>19.72</u>	<u>-1.06</u>
<i>Total Assets</i>	<u>24.71</u>	<u>24.43</u>	<u>.28</u>	<u>8.96</u>	<u>9.48</u>	<u>-.52</u>	<u>33.67</u>	<u>33.91</u>	<u>-.42</u>
Deferred Outflow of Resources	-	-	-	.24	.27	-.03	.24	.27	-.03
Total assets and Deferred Outflow of Resources	<u>24.71</u>	<u>24.43</u>	<u>.28</u>	<u>9.20</u>	<u>9.75</u>	<u>-.55</u>	<u>33.91</u>	<u>34.18</u>	<u>-.27</u>
Long-term liabilities	3.40	4.20	-.80	2.94	3.15	-.21	6.34	7.35	-1.01
Other liabilities	<u>1.72</u>	<u>1.72</u>	<u>0.0</u>	<u>.74</u>	<u>.66</u>	<u>.08</u>	<u>2.46</u>	<u>2.38</u>	<u>.08</u>
<i>Total Liabilities</i>	<u>5.12</u>	<u>5.92</u>	<u>-.80</u>	<u>3.68</u>	<u>3.81</u>	<u>-.13</u>	<u>8.80</u>	<u>9.73</u>	<u>-.93</u>
Deferred Inflows of Resources	1.88	1.61	.27	-	-	-	1.88	1.61	.27
<i>Total Liabilities and Deferred Inflows of Resources</i>	7.00	7.53	-.53	3.68	3.81	-.13	10.68	11.34	-.66
<i>Net position</i>									
Net investment in capital Assets.	8.68	8.70	-.02	3.29	3.41	-.12	11.97	12.11	-.14
Restricted	.27	.33	-.06	0.00	0.00	0.00	.27	.33	-.06
Unrestricted	<u>8.76</u>	<u>7.87</u>	<u>-.89</u>	<u>2.23</u>	<u>2.53</u>	<u>-.30</u>	<u>10.99</u>	<u>10.40</u>	<u>.59</u>
<i>Total Net Position</i>	<u>17.71</u>	<u>16.90</u>	<u>.81</u>	<u>5.52</u>	<u>5.94</u>	<u>-.42</u>	<u>23.23</u>	<u>22.84</u>	<u>.39</u>

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2014

Normal Impacts

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

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

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

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

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

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

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

Current Year Impacts

As noted earlier, net position may serve over time as a useful indicator of a governments' financial position. In the case of the City of Darien, total net position increased approximately \$0.39 million from \$22.8 million to \$23.2million. The City of Darien has a goal to maintain a specific level of fund balance and when it is projected that the amount is increasing, fund balance is used to cover expenditures rather than raise revenue. The City of Darien total assets equal \$33.7 million. The City of Darien total liabilities equal \$8.8 million.

The City of Darien's assessed property tax rate was .2208. The City of Darien's portion of a resident's tax bill is approximately 3.50% of their total tax bill. The City of Darien's property taxes remain relatively lower than other municipalities within DuPage County.

A portion of the net position of the governmental activities is restricted for street maintenance, road improvements, and special assessments. The unrestricted combined balance, for both governmental and business type activities, of \$11.0 million may be used to meet the ongoing City obligations to their citizens and creditors. All net positions show positive balances at yearend.

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2014

Condensed Statement of Activities									
As of April 30, 2014									
(In millions of dollars)									
	<u>Governmental</u>			<u>Business-Type</u>			<u>Government</u>		
	<u>Activities</u>			<u>Activities</u>			<u>Total</u>		
	<u>2014</u>	<u>2013</u>	<u>Change</u>	<u>2014</u>	<u>2013</u>	<u>Change</u>	<u>2014</u>	<u>2013</u>	<u>Change</u>
Revenues:									
<i>Program Revenues:</i>									
Charges for Services	2.10	2.05	.05	6.03	5.75	.28	8.13	7.80	.33
Operating Grants and Contributions	1.08	.63	.45	-	-	-	1.08	.63	.45
<i>General Revenues:</i>									
Property taxes	1.84	2.34	-.50	-	-	-	1.83	2.34	-.50
Other Taxes	9.86	9.71	.15	-	-	-	9.86	9.71	.15
Other General Revenues	<u>.31</u>	<u>0.23</u>	<u>-.08</u>	<u>.08</u>	<u>0.03</u>	<u>.05</u>	<u>-.39</u>	<u>.26</u>	<u>-.13</u>
Total Revenues	15.19	14.96	.23	6.11	5.78	.33	21.30	20.74	.56
Expenses:									
Administration	1.39	1.28	.11	-	-	-	1.39	1.28	.11
Public Works	6.00	4.99	1.01	-	-	-	6.00	4.99	1.01
Public Safety	6.85	7.44	.59	-	-	-	6.85	7.44	-.59
Interest and Fees	.15	0.17	-.02	-	-	-	.15	.17	-.02
Water	<u>-</u>	<u>-</u>	<u>-</u>	<u>6.53</u>	<u>5.60</u>	<u>.93</u>	<u>6.53</u>	<u>5.60</u>	<u>.93</u>
Total Expenses	14.39	13.88	.51	6.53	5.60	.93	20.92	19.48	1.44
Increase (Decrease) in Net Position Before Prior Period Adjustment	.80	1.08	-.28	-.42	0.18	.60	.38	1.26	-.88
Prior Period Adjustment	<u>0.00</u>	<u>(.02)</u>	<u>-.02</u>	<u>0.00</u>	<u>(.02)</u>	<u>.02</u>	<u>-</u>	<u>(.04)</u>	<u>.04</u>
Change in Net Position	.80	1.06	-.26	-.42	0.16	-.58	.38	1.22	-.84
Net Position, Beginning of Year	<u>16.90</u>	<u>15.84</u>	<u>1.06</u>	<u>5.94</u>	<u>5.78</u>	<u>-.16</u>	<u>22.84</u>	<u>21.62</u>	<u>1.22</u>
Net Position, End of Year	17.70	16.90	.80	5.52	5.94	-.42	23.22	22.84	.38

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2014

Normal Impacts

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

Revenues

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

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

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

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

Expenses

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

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

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

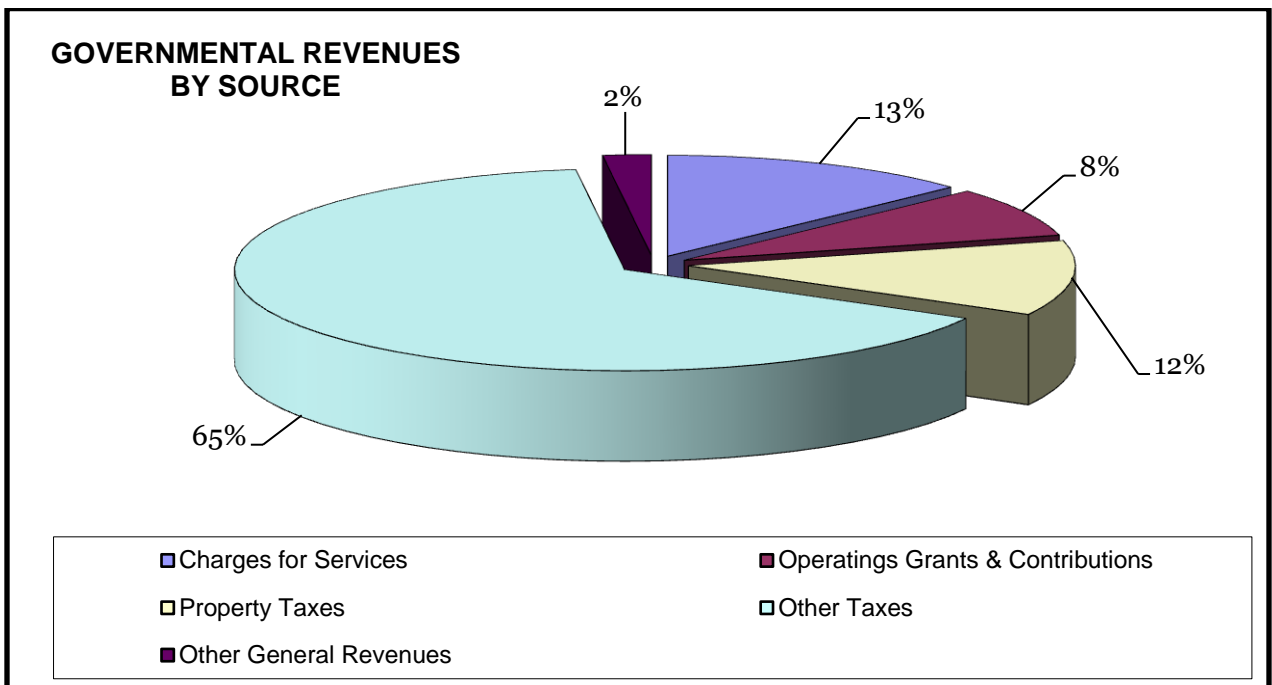
Inflation – while overall inflation appears to be reasonably modest, the City is a major consumer of certain commodities such as supplies, fuel and parts. Some functions may experience unusual commodity specific increases.

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2014

Current Year Impacts

The Governmental Activities experienced an increase in revenue of \$.23 million and an increase in spending resulting in an increase in net position of \$0.80 million compared to total net position of \$16.9 million in the prior fiscal year.

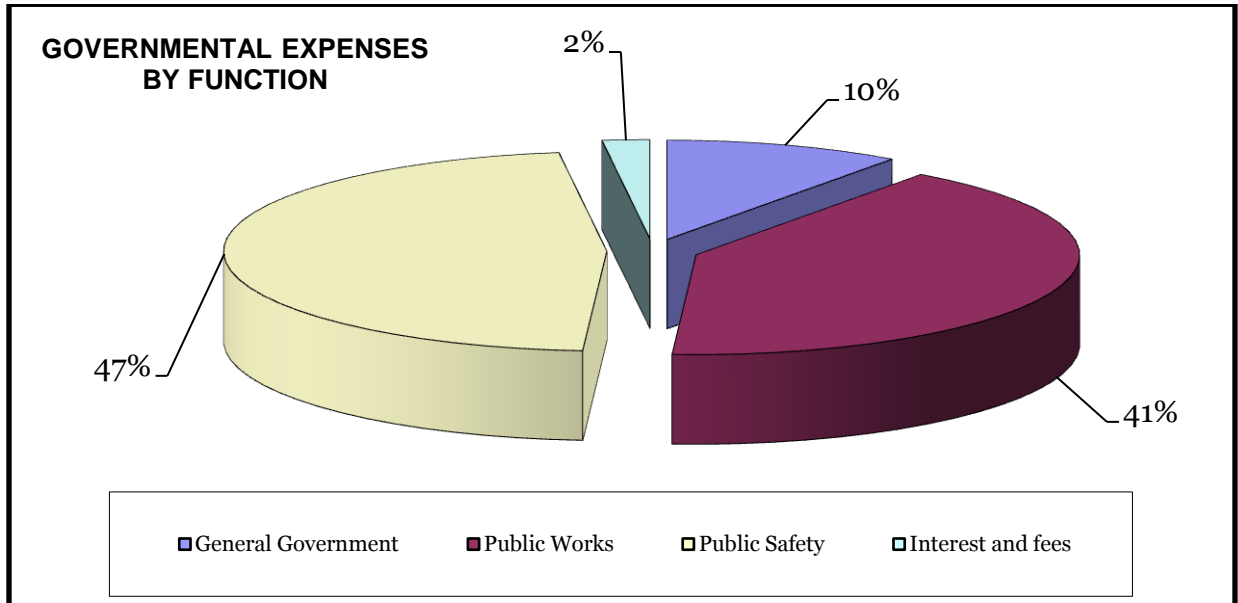
GOVERNMENTAL ACTIVITIES



Revenues

The City of Darien experienced a increase in total revenue for this fiscal year. This increase in revenues amounted to \$0.56 million. (see page 7 of MD&A)The increase was insignificant.

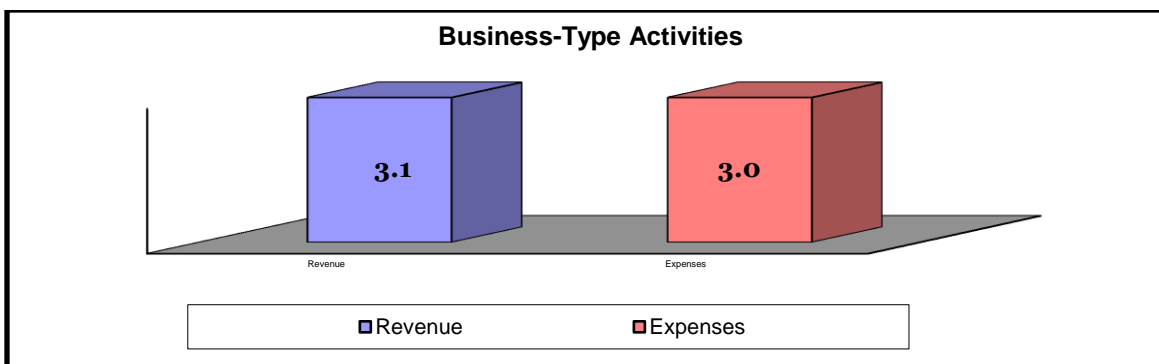
CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2014



Expenses

The City of Darien’s overall expenses in the current fiscal year increased over the previous year, \$1.44 million.

Business Type Activities



The Business-Type activity of the City of Darien includes the Water Department. The Water Department serves the city residents and businesses; pricing of water is based on fee determined by the supplier of water, the DuPage Water Commission. Sales of water (revenues) can be affected by climate, at times, with warmer and drier summers bringing higher demand. The operating revenues of the Water Department increased by \$.33 million in comparison to the prior year, due to increased demand by consumers and the addition of new customers that were added on to the system.

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2014

The City pays all of the general expenses from the general fund and on an annual basis transfers \$250 thousand from its Water Department to the General Fund. Operating expenses increased \$0.93 million for this fiscal year for various reasons including personnel costs. The increase was also the result of increases in contractual and material supply expenses for the water system as well as the additional customers and the increased water rates from the City of Chicago.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

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

The City of Darien's major funds include; the General Fund, Motor Fuel Tax Fund, Capital Improvement and Debt Service Fund.

At the end of the current fiscal year, the City of Darien's governmental funds reported a combined (major and non-major) ending fund balance of \$9.36 million; an increase of \$0.56 million over fiscal 2013

The fund balance of the City of Darien's general fund decreased by \$799 thousand to \$3.87 million during the current fiscal year. (see page 7 of Financial Statements)

GENERAL FUND BUDGETARY HIGHLIGHTS

The city was able to transfer \$3,747,422 from its General Fund to the Capital Projects Fund while still maintaining adequate Fund balance.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

At the end of fiscal 2014, the City of Darien had total capital assets (net of accumulated depreciation) of \$18.66 million, invested in a broad range of capital assets including police and public works equipment, buildings, water facilities, roads, streets, and sewer lines. The total decrease in the City's capital assets for the current year was \$1.06 million due to depreciation. (For more detail see page 29 & 30 of the Audit Report)

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2014

Debt Administration

The debt administration discussion covers two types of debt reported by the City's financial statements. The City's governmental activities include the note payable and a general obligation bond issuance for the acquisition and construction of major capital facilities. Overall, the City's governmental activities report a total debt of \$4.22 million. The City began the fiscal year with a balance of \$5.01 million in debt.

In the City's business-type activities a total debt of \$3.14 million is reported. Debt was reduced in the City business-type activity during 2014 by \$213 thousand by paying down debt. The business activity debt is paid primarily by revenues generated by the Water Department's sale of water fee for service. The revenue bonds of the business-type activity are obligations of the business-type activity only and are used for infrastructure and building improvements to the system. (More detailed information about the City's long-term liabilities is presented in Note 6 page 35 of the financial statements.)

FACTORS BEARING ON THE CITY'S FUTURE

The general economic conditions of DuPage County, Cook County, and the Chicago metropolitan statistical area are affected by the national economics. The unemployment rate for the most recent period available for this year is 7.9% County-wide (Local Area Unemployment Statistics LAUS web site). The City's future is also affected by the sales tax base, which can vary based upon the vacancy rate of the local retail establishments, which are affected by the national economy.

The City's expenditures are comprised mostly of salaries, benefits and capital projects. The City of Darien, along with all other municipalities, is also struggling to deal with the seemingly endless double-digit annual percentage increases in the premium cost of health insurance. Other factors bearing on the City's future include increases in water rates charged, and the general state of the economy. All of the local economic factors, revenue projections, and analysis of the City's expenditures are factored in the future fiscal budget plans.

REQUESTS FOR INFORMATION

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

Bryon Vana
City Administrator
1702 Plainfield Road
Darien, Illinois 60561

CITY OF DARIEN, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2014

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 7,974,450	\$ 1,325,766	\$ 9,300,216
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	1,883,323	-	1,883,323
Accounts	-	1,220,463	1,220,463
Intergovernmental	1,840,933	-	1,840,933
Other	310,828	13,298	324,126
Net pension asset	312,429	-	312,429
Inventories	44,045	-	44,045
Prepaid items	86,047	-	86,047
Capital assets not being depreciated	3,690,198	100,000	3,790,198
Capital assets being depreciated	8,567,165	6,299,275	14,866,440
 Total assets	 24,709,418	 8,958,802	 33,668,220
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on refunding	-	243,802	243,802
 Total assets and deferred outflows of resources	 24,709,418	 9,202,604	 33,912,022
LIABILITIES			
Accounts payable	247,300	476,453	723,753
Accrued payroll	309,126	26,582	335,708
Accrued interest payable	50,972	37,134	88,106
Deposits payable	131,659	-	131,659
Other payables	11,005	-	11,005
Unearned revenue	137,188	-	137,188
Darien Helping Darien Fund	1,182	-	1,182
DTC maintenance escrow	10,000	-	10,000
Noncurrent liabilities			
Due within one year	817,369	208,141	1,025,510
Due in more than one year	3,401,170	2,935,737	6,336,907
 Total liabilities	 5,116,971	 3,684,047	 8,801,018
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	1,883,323	-	1,883,323
 Total liabilities and deferred inflows of resources	 7,000,294	 3,684,047	 10,684,341
NET POSITION			
Net investment in capital assets	8,681,824	3,287,052	11,968,876
Restricted for			
Special service area	9,126	-	9,126
Public safety	91,191	-	91,191
Highways and streets	152,455	-	152,455
Debt service	13,413	-	13,413
Unrestricted	8,761,115	2,231,505	10,992,620
 TOTAL NET POSITION	 \$ 17,709,124	 \$ 5,518,557	 \$ 23,227,681

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2014

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 1,389,466	\$ 1,163,647	\$ -	\$ -
Highways and streets	5,996,960	691,268	647,807	342,214
Public safety	6,853,004	241,727	95,360	-
Interest and fiscal charges on long-term debt	148,047	-	-	-
Total governmental activities	14,387,477	2,096,642	743,167	342,214
Business-Type Activities				
Water operations	6,532,005	6,027,798	-	-
Total business-type activities	6,532,005	6,027,798	-	-
TOTAL PRIMARY GOVERNMENT	\$ 20,919,482	\$ 8,124,440	\$ 743,167	\$ 342,214

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (225,819)	\$ -	\$ (225,819)
	(4,315,671)	-	(4,315,671)
	(6,515,917)	-	(6,515,917)
	(148,047)	-	(148,047)
	(11,205,454)	-	(11,205,454)
	-	(504,207)	(504,207)
	-	(504,207)	(504,207)
	(11,205,454)	(504,207)	(11,709,661)
General Revenues			
Taxes			
Property	1,837,619	-	1,837,619
Sales	5,025,602	-	5,025,602
Local use	384,587	-	384,587
Telecommunications	787,188	-	787,188
Utility	1,154,303	-	1,154,303
Amusement	87,861	-	87,861
Hotel/motel	48,835	-	48,835
Road and bridge	208,665	-	208,665
Video gaming	4,360	-	4,360
Intergovernmental			
Replacement tax	7,043	-	7,043
Income tax	2,152,195	-	2,152,195
Other	145,902	-	145,902
Investment income	64,582	11,367	75,949
Miscellaneous	101,300	71,798	173,098
Total	12,010,042	83,165	12,093,207
CHANGE IN NET POSITION	804,588	(421,042)	383,546
NET POSITION, MAY 1	16,904,536	5,939,599	22,844,135
NET POSITION, APRIL 30	\$ 17,709,124	\$ 5,518,557	\$ 23,227,681

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

April 30, 2014

	General	Capital Improvements	Debt Service	Nonmajor	Total
ASSETS					
Cash and cash equivalents	\$ 2,328,734	\$ 5,419,596	\$ 13,413	\$ 212,707	\$ 7,974,450
Receivables (net, where applicable, of allowances for uncollectibles)					
Property taxes	1,184,067	202,256	497,000	-	1,883,323
Intergovernmental	1,800,217	-	-	40,716	1,840,933
Other	310,828	-	-	-	310,828
Prepaid items	86,047	-	-	-	86,047
Inventory	44,045	-	-	-	44,045
TOTAL ASSETS	\$ 5,753,938	\$ 5,621,852	\$ 510,413	\$ 253,423	\$ 12,139,626
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 183,985	\$ 53,479	\$ -	\$ 9,836	\$ 247,300
Accrued payroll	309,126	-	-	-	309,126
Deposits payable	131,659	-	-	-	131,659
Other payables	11,005	-	-	-	11,005
Unearned revenue	-	137,188	-	-	137,188
Darien Helping Darien Fund	1,182	-	-	-	1,182
DTC maintenance escrow	10,000	-	-	-	10,000
Total liabilities	646,957	190,667	-	9,836	847,460
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes	1,184,067	202,256	497,000	-	1,883,323
Other unavailable revenue	50,969	-	-	-	50,969
Total deferred inflows of resources	1,235,036	202,256	497,000	-	1,934,292
Total liabilities and deferred inflows of resources	1,881,993	392,923	497,000	9,836	2,781,752
FUND BALANCES					
Nonspendable					
Prepaid items	86,047	-	-	-	86,047
Inventory	44,045	-	-	-	44,045
Restricted					
Special service area	-	-	-	9,126	9,126
Public safety	9,185	-	-	82,006	91,191
Highways and streets	-	-	-	152,455	152,455
Debt service	-	-	13,413	-	13,413
Unrestricted					
Assigned					
Capital improvements	-	5,228,929	-	-	5,228,929
Unassigned					
General Fund	3,732,668	-	-	-	3,732,668
Total fund balances	3,871,945	5,228,929	13,413	243,587	9,357,874
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 5,753,938	\$ 5,621,852	\$ 510,413	\$ 253,423	\$ 12,139,626

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 9,357,874
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	12,257,363
Net pension asset is shown as an asset on the statement of net position	312,429
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Bonds payable	(3,400,000)
Notes payable	(162,466)
Compensated absences payable	(599,355)
Net pension obligation	(43,644)
Other long-term receivables are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	50,969
Unamortized premiums on long-term debt are other financing sources in governmental funds in the year of issuance but are capitalized and amortized on the statement of net position	(13,074)
Accrued interest payable is not recorded in governmental funds but is recorded on the statement of net position	<u>(50,972)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 17,709,124</u></u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014

	General	Capital Improvements	Debt Service	Nonmajor	Total
REVENUES					
Taxes	\$ 3,423,728	\$ 204,160	\$ 502,925	\$ 5,061	\$ 4,135,874
Licenses and permits	1,118,571	-	-	-	1,118,571
Intergovernmental	7,718,957	342,214	-	732,496	8,793,667
Charges for services	894,182	85,093	-	-	979,275
Investment income	10,255	49,424	1,403	3,500	64,582
Miscellaneous	49,127	-	-	-	49,127
Total revenues	13,214,820	680,891	504,328	741,057	15,141,096
EXPENDITURES					
Current					
General government	1,369,467	-	-	-	1,369,467
Highways and streets	1,869,491	65,369	-	796,009	2,730,869
Public safety	6,892,574	-	-	7,911	6,900,485
Capital outlay	-	2,742,365	-	-	2,742,365
Debt service					
Principal	160,500	135,000	410,000	-	705,500
Interest and fiscal charges	4,838	67,747	88,775	-	161,360
Total expenditures	10,296,870	3,010,481	498,775	803,920	14,610,046
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,917,950	(2,329,590)	5,553	(62,863)	531,050
OTHER FINANCING SOURCES (USES)					
Transfers in	5,859	3,747,422	-	-	3,753,281
Transfers (out)	(3,747,422)	-	-	(5,859)	(3,753,281)
Proceeds from sale of assets	24,550	-	-	-	24,550
Total other financing sources (uses)	(3,717,013)	3,747,422	-	(5,859)	24,550
NET CHANGE IN FUND BALANCES	(799,063)	1,417,832	5,553	(68,722)	555,600
FUND BALANCES, MAY 1	4,671,008	3,811,097	7,860	312,309	8,802,274
FUND BALANCES, APRIL 30	\$ 3,871,945	\$ 5,228,929	\$ 13,413	\$ 243,587	\$ 9,357,874

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 555,600
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	112,000
Some expenses in the statement of activities (e.g., depreciation) do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	(841,638)
Revenues in the statement of activities that are not available in governmental funds are not reported as revenue in governmental funds until received	50,969
The repayment of the principal portion long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	705,500
The change in accrued interest payable on long-term debt is reported as an expense on the statement of activities	10,045
Certain costs associated with the issuances of bonds are deferred and amortized over the life of the bonds on the statement of activities:	
Premium on issuance	3,268
The change in compensated absences payable is shown as an expense on the statement of activities	81,544
The change in the net pension obligation is shown as an expense on the statement of activities	1,438
The change in the net pension asset is shown as a reduction of expense on the statement of activities	<u>125,862</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 804,588</u></u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS

April 30, 2014

	Business-Type Activities Water Operations
CURRENT ASSETS	
Cash and cash equivalents	\$ 1,325,766
Receivables (net, where applicable, of allowances for uncollectibles)	
Water - billed	12,337
Water - unbilled	1,208,126
Other	13,298
Total current assets	2,559,527
NONCURRENT ASSETS	
Capital assets	
Assets not being depreciated	100,000
Assets being depreciated	
Cost	15,806,540
Accumulated depreciation	(9,507,265)
Net capital assets being depreciated	6,299,275
Total noncurrent assets	6,399,275
Total assets	8,958,802
DEFERRED OUTFLOWS OF RESOURCES	
Unamortized loss on refunding	243,802
Total assets and deferred outflows of resources	9,202,604
CURRENT LIABILITIES	
Accounts payable	476,453
Accrued payroll	26,582
Accrued interest payable	37,134
Bonds payable	205,000
Compensated absences payable	3,141
Total current liabilities	748,310
LONG-TERM LIABILITIES	
Bonds payable	2,907,223
Compensated absences payable	17,802
Net pension obligation	10,712
Total long-term liabilities	2,935,737
Total liabilities	3,684,047
NET POSITION	
Net investment in capital assets	3,287,052
Unrestricted	2,231,505
TOTAL NET POSITION	\$ 5,518,557

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014

	Business-Type Activities Water Operations
OPERATING REVENUES	
Water sales	\$ 6,007,223
Inspections/tap on/permits	13,987
Sale of meters	3,241
Other water sales	3,347
	<hr/>
Total operating revenues	6,027,798
	<hr/>
OPERATING EXPENSES EXCLUDING DEPRECIATION	
Personnel services	790,009
Materials and supplies	736,110
Contractual services	4,337,412
Capital related - uncapitalized	222,708
	<hr/>
Total operating expenses excluding depreciation	6,086,239
	<hr/>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(58,441)
	<hr/>
Depreciation	335,144
	<hr/>
OPERATING INCOME (LOSS)	(393,585)
	<hr/>
NON-OPERATING REVENUES (EXPENSES)	
Investment income	11,367
Miscellaneous income	71,798
Interest expense	(110,622)
	<hr/>
Total non-operating revenues (expenses)	(27,457)
	<hr/>
CHANGE IN NET POSITION	(421,042)
	<hr/>
NET POSITION, MAY 1	5,939,599
	<hr/>
NET POSITION, APRIL 30	\$ 5,518,557
	<hr/>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended April 30, 2014

	Business-Type Activities Water Operations
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 6,566,742
Payments to suppliers	(4,962,459)
Payments to employees	(785,964)
Payments to other funds	<u>(250,000)</u>
Net cash from operating activities	<u>568,319</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
None	<u>-</u>
Net cash from noncapital financing activities	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Principal payments	(200,000)
Interest and fiscal charges	(100,235)
Miscellaneous receipts	<u>58,500</u>
Net cash from capital and related financing activities	<u>(241,735)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>11,367</u>
Net cash from investing activities	<u>11,367</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	337,951
CASH AND CASH EQUIVALENTS, MAY 1	<u>987,815</u>
CASH AND CASH EQUIVALENTS, APRIL 30	<u><u>\$ 1,325,766</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income (loss)	\$ (393,585)
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	335,144
Changes in assets and liabilities	
Accounts receivable	538,944
Accounts payable	83,771
Accrued payroll	331
Compensated absences payable	1,138
Net pension obligation	<u>2,576</u>
NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ 568,319</u></u>
NONCASH TRANSACTIONS	
IRMA excess surplus revenue	<u>\$ 13,298</u>
Net noncash transactions	<u><u>\$ 13,298</u></u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

April 30, 2014

	Pension	
	Trust Fund	Agency
ASSETS		
Cash and cash equivalents	\$ 320,472	\$ 18,524
Investments		
U.S. Treasury obligations	564,930	-
Annuities	54,671	-
U.S. agency obligations	5,762,938	-
Municipal bonds	1,331,707	-
Corporate bonds	3,102,798	-
Certificates of deposit	189,572	-
Equity mutual funds	11,760,465	-
Receivables		
Accrued interest	91,513	-
Prepaid expenses	517	-
Total assets	<u>23,179,583</u>	<u>\$ 18,524</u>
LIABILITIES		
Accounts payable	8,676	\$ -
Benefits payable	134,998	-
Due to others	-	11,043
Impact fees payable	-	7,455
Deposits payable	-	26
Total liabilities	<u>143,674</u>	<u>\$ 18,524</u>
NET POSITION HELD IN TRUST FOR PENSION BENEFITS		
	<u>\$ 23,035,909</u>	

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014

ADDITIONS

Contributions	
Employer	\$ 1,125,432
Employee	<u>289,751</u>
Total contributions	<u>1,415,183</u>
Investment income	
Net appreciation in fair value of investments	701,478
Interest	<u>803,593</u>
Total investment income	1,505,071
Less investment expense	<u>(74,506)</u>
Net investment income	<u>1,430,565</u>
Total additions	<u>2,845,748</u>

DEDUCTIONS

Pension benefits	1,507,375
Contractual services	19,107
Administrative expenses	<u>16,970</u>
Total deductions	<u>1,543,452</u>

NET INCREASE 1,302,296

**NET POSITION HELD IN TRUST
FOR PENSION BENEFITS**

May 1	<u>21,733,613</u>
April 30	<u><u>\$ 23,035,909</u></u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Financial Reporting Entity

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

The City's financial statements include a pension trust fund.

Police Pension Employees Retirement System

The City's police employees participate in the Police Pension Employees Retirement System (PPERS). PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the City's Mayor, one elected pension beneficiary, and two elected police employees constitute the pension board. The City and PPERS participants are obligated to fund all PPERS costs based upon actuarial valuations. The State of Illinois is authorized to establish benefit levels and the City is authorized to approve the actuarial assumptions used in the determination of contribution levels. Although it possesses many of the characteristics of a legally separate government, PPERS is reported as if it were part of the primary government because its sole purpose is to finance and administer the pensions of the City's police employees, and because of the fiduciary nature of such activities. PPERS is reported as a pension trust fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting

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

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

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

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

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

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

c. Government-Wide and Fund Financial Statements

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment, or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

The City reports the following major governmental funds:

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

The Capital Improvements Fund is used to account for the proceeds of the Taxable General Obligation Bonds, Series 2007A restricted to expenditures for the related capital projects.

The Debt Service Fund is used to account for the repayment of the General Obligation Bonds. Financing is provided by a restricted property tax levy.

The City reports the following major proprietary fund:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The City reports the following fiduciary funds:

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

Agency Funds account for assets held on behalf of third parties and that do not involve the measurement of operating results.

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

City investments with a maturity of one year or less when purchased are stated at cost or amortized cost. City investments with a maturity greater than one year when purchased and all pension fund investments are stated at fair value in accordance with GASB Statement No. 31.

Illinois Funds, a money market mutual fund created by the Illinois State Legislature and controlled by the Illinois State Treasurer is reported at a \$1 per share value, which equals the City's fair value in the pool.

f. Interfund Receivables/Payables

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Inventories

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

h. Prepaid Items/Expenses

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

i. Capital Assets

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacations must be taken in the year following the one in which it was earned. Unused vacation time is not allowed to be carried over to the subsequent year without approval. Sick leave may be accumulated for future use. City employees may accrue up to 120 or 150 hours depending on the employment classification. The City's policy allows for a bonus to be paid for those employees who have not used sick days in the given year. Accumulated amounts are paid out at retirement at a rate of 50% of the employee's current hourly salary rate.

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

k. Long-Term Obligations

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

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

l. Fund Balances/Net Position

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Fund Balances/Net Position (Continued)

highest level of decision making authority. Formal actions include ordinances approved by the Board. Assigned fund balance represents amounts constrained by the City's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the City Administrator. Any residual fund balance of the General Fund is reported as unassigned.

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

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

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

m. Interfund Transactions

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

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

n. Accounting Estimates

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. An unamortized loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources.

This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has only one type of item that qualifies for reporting in this category. Accordingly, the item, unavailable/deferred revenue for property taxes, is reported in the governmental funds balance sheet and the statement of net position. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available or are earned.

2. DEPOSITS AND INVESTMENTS

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

a. City Deposits and Investments

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

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

2. DEPOSITS AND INVESTMENTS (Continued)

a. City Deposits and Investments (Continued)

equal to the participants fair value), and the Illinois Metropolitan Investment Fund (IMET), a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an investment company. Investments in IMET are valued at IMET’s share price, the price for which the investment could be sold. The City’s investment policy does limit its deposits to financial institutions that are members of the FDIC system and are capable of posting collateral for amounts in excess of FDIC insurance.

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

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the City’s deposits may not be returned to it. The City’s investment policy requires pledging of collateral for all bank balances in excess of federal depository insurance. The investment policy does not address how collateral is held. Collateral is held by a third party custodian in the City’s name. At April 30, 2014, the City had uninsured and uncollateralized deposits of \$136,828 out of a total bank balance of \$9,238,728.

Investments

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

The following table presents the investments and maturities of the City’s investments that are subject to interest rate risk as of April 30, 2014:

Investment Type	Fair Value	Investment Maturities in Years			
		Less than 1	1-5	6-10	Greater than 10
IMET 1-3 year fund	\$ 16,297	\$ -	\$ 16,297	\$ -	\$ -
TOTAL	\$ 16,297	\$ -	\$ 16,297	\$ -	\$ -

2. DEPOSITS AND INVESTMENTS (Continued)

a. City Deposits and Investments (Continued)

Investments (Continued)

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

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

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

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

b. Police Pension Fund Deposits and Investments

The Police Pension Fund's investment policy authorizes the Police Pension Fund to invest in all investments allowed by ILCS. These include deposits/investments in insured commercial banks, savings and loan institutions, interest-bearing obligations of the U.S. Treasury and U.S. agencies, interest-bearing bonds of the State of Illinois or any county, township, or municipal corporation of the State of Illinois, money market mutual funds whose investments consist of obligations of the U.S. Treasury

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

2. DEPOSITS AND INVESTMENTS (Continued)

b. Police Pension Fund Deposits and Investments (Continued)

or U.S. agencies, separate accounts managed by life insurance companies, mutual funds, corporate bonds, common and preferred stock, Illinois Funds (created by the Illinois State Legislature under the control of the State Treasurer that maintains a \$1 per share value which is equal to the participants fair value), and IMET, a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an investment company. Investments in IMET are valued at IMET's share price, the price for which the investment could be sold.

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

Deposits with Financial Institutions

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

Investments

The following table presents the investments and maturities of the Police Pension Fund's investments that are subject to interest rate risk as of April 30, 2014:

Investment Type	Fair Value	Investment Maturities in Years			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury obligations	\$ 564,930	\$ -	\$ 403,258	\$ 161,672	\$ -
U.S. agency obligations	5,762,938	276,199	2,754,993	2,372,880	358,866
Negotiable certificates of deposit	189,572	189,572	-	-	-
Corporate bonds	3,102,798	568,744	1,764,440	769,614	-
Municipal bonds	1,331,707	107,035	717,219	450,028	57,425
TOTAL	\$ 10,951,945	\$ 1,141,550	\$ 5,639,910	\$ 3,754,194	\$ 416,291

2. DEPOSITS AND INVESTMENTS (Continued)

b. Police Pension Fund Deposits and Investments (Continued)

Investments (Continued)

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Police Pension Fund limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for all reasonably anticipated operating requirements while providing a reasonable rate of return based on the current market.

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The Police Pension Fund limits its exposure to credit risk by primarily investing U.S. Treasury or U.S. agency obligations. The U.S. Treasury and U.S. agency obligations are rated AA+. Municipal bonds and corporate bonds are rated BBB to AAA.

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

Concentration of credit risk is the risk that the Police Pension Fund has a high percentage of its investments invested in one type of investment.

3. RECEIVABLES

a. Property Taxes

Property taxes for 2013 attached as an enforceable lien on January 1, 2013, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about May 1, 2014, and are payable in two installments, on or about June 1, 2014 and September 1, 2014. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience. As the 2013 tax levy is intended to fund expenditures for the 2014-2015 fiscal year, these taxes are unavailable as of April 30, 2014.

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

3. RECEIVABLES (Continued)

a. Property Taxes (Continued)

The 2014 tax levy, which attached as an enforceable lien on property as of January 1, 2014, has not been recorded as a receivable as of April 30, 2014 as the tax has not yet been levied by the City and will not be levied until December 2014 and, therefore, the levy is not measurable at April 30, 2014.

b. Due from Other Governments and Other Receivables

	General	Nonmajor Governmental	Total
GOVERNMENTAL ACTIVITIES			
Intergovernmental			
Sales tax	\$ 1,170,813	\$ -	\$ 1,170,813
Local use tax	79,892	-	79,892
Income tax	338,092	-	338,092
Motor fuel tax	-	40,716	40,716
Telecommunications tax	203,895	-	203,895
Drug seizures	7,525	-	7,525
Total intergovernmental	<u>1,800,217</u>	<u>40,716</u>	<u>1,840,933</u>
Other receivables			
Franchise fees	94,006	-	94,006
Hotel/motel tax	3,533	-	3,533
Amusement tax	6,520	-	6,520
Utility tax	118,382	-	118,382
Paypal	39	-	39
IRMA	50,969	-	50,969
Accounts	37,379	-	37,379
Total other receivables	<u>310,828</u>	<u>-</u>	<u>310,828</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 2,111,045</u>	<u>\$ 40,716</u>	<u>\$ 2,151,761</u>

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

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2014 was as follows:

	Balances May 1	Increases	Decreases	Balances April 30
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 3,690,198	\$ -	\$ -	\$ 3,690,198
Total capital assets not being depreciated	<u>3,690,198</u>	<u>-</u>	<u>-</u>	<u>3,690,198</u>
Capital assets being depreciated				
Buildings and improvements	6,133,816	-	-	6,133,816
Machinery, vehicles, and equipment	2,848,752	112,000	-	2,960,752
Infrastructure	12,768,226	-	-	12,768,226
Total capital assets being depreciated	<u>21,750,794</u>	<u>112,000</u>	<u>-</u>	<u>21,862,794</u>
Less accumulated depreciation for				
Buildings and improvements	2,581,900	125,728	-	2,707,628
Machinery, vehicles, and equipment	1,658,105	250,228	-	1,908,333
Infrastructure	8,213,986	465,682	-	8,679,668
Total accumulated depreciation	<u>12,453,991</u>	<u>841,638</u>	<u>-</u>	<u>13,295,629</u>
Total capital assets being depreciated, net	<u>9,296,803</u>	<u>(729,638)</u>	<u>-</u>	<u>8,567,165</u>
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 12,987,001</u>	<u>\$ (729,638)</u>	<u>\$ -</u>	<u>\$ 12,257,363</u>

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 51,034
Public safety	161,145
Highways and streets	<u>629,459</u>
TOTAL DEPRECIATION EXPENSE -	
GOVERNMENTAL ACTIVITIES	<u>\$ 841,638</u>

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

4. CAPITAL ASSETS (Continued)

	Balances May 1	Increases	Decreases	Balances April 30
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Total capital assets not being depreciated	100,000	-	-	100,000
Capital assets being depreciated				
Buildings and improvements	6,989,234	-	-	6,989,234
Machinery and equipment	832,615	-	-	832,615
Infrastructure	7,984,691	-	-	7,984,691
Total capital assets being depreciated	15,806,540	-	-	15,806,540
Less accumulated depreciation for				
Buildings and improvements	3,014,261	198,830	-	3,213,091
Machinery and equipment	829,116	500	-	829,616
Infrastructure	5,328,744	135,814	-	5,464,558
Total accumulated depreciation	9,172,121	335,144	-	9,507,265
Total capital assets being depreciated, net	6,634,419	(335,144)	-	6,299,275
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 6,734,419	\$ (335,144)	\$ -	\$ 6,399,275

5. RISK MANAGEMENT

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

Intergovernmental Risk Management Agency (IRMA)

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

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

5. RISK MANAGEMENT (Continued)

Intergovernmental Risk Management Agency (IRMA) (Continued)

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

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits. The City is aware of no additional contributions due to IRMA as of April 30, 2014.

Intergovernmental Personnel Benefit Cooperative (IPBC)

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

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

6. LONG-TERM DEBT

a. General Obligation Bonds

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

A summary of changes in long-term debt reported in the governmental activities of the City for the year ended April 30, 2014 is as follows:

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

6. LONG-TERM DEBT (Continued)

a. General Obligation Bonds (Continued)

Governmental Activities

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
\$2,600,000 General Obligation Bonds, Series 2007B are due in annual installments (beginning December 15, 2012) ranging from \$390,000 to \$475,000 with interest at 4.000%. The last payment is due December 15, 2017.	Debt Service	\$ 2,210,000	\$ -	\$ 410,000	\$ 1,800,000	\$ 425,000
\$2,370,000 General Obligation Bonds, Series 2008 are due in annual installments (beginning January 1, 2009) ranging from \$115,000 to \$190,000 with interest from 3.50% to 4.00%. The last payment due is January 1, 2024.	Capital Improvement	1,735,000	-	135,000	1,600,000	140,000
TOTAL GOVERNMENTAL BONDED DEBT		\$ 3,945,000	\$ -	\$ 545,000	\$ 3,400,000	\$ 565,000

Business-Type Activities

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
\$3,900,000 General Obligation Water Bonds, Series 2006 are due in annual installments (beginning December 15, 2007) ranging from \$60,000 to \$300,000 with interest from 4.10% to 4.30%. The last payment is due on December 15, 2025.	Water	\$ 365,000	-	\$ 180,000	\$ 185,000	\$ 185,000
\$2,810,000 General Obligation Refunding Bonds, Series 2012 are due in annual installments (beginning December 15, 2012) ranging from \$20,000 to \$290,000 with interest from 2.00% to 3.50%. The last payment is due on December 15, 2025.	Water	2,790,000	-	20,000	2,770,000	20,000
TOTAL BUSINESS-TYPE BONDED DEBT		\$ 3,155,000	\$ -	\$ 200,000	\$ 2,955,000	\$ 205,000

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

6. LONG-TERM DEBT (Continued)

b. Installment Contracts

On September 19, 2011, the City entered into an installment contract with Hinsdale Bank & Trust Co. to finance the purchase of public safety vehicles and equipment in the amount of \$483,466 with an interest rate of 1.50%.

c. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year	Governmental Activities General Obligation Bonds			Business-Type Activities General Obligation Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2015	\$ 565,000	\$ 134,256	\$ 699,256	\$ 205,000	\$ 91,756	\$ 296,756
2016	585,000	112,006	697,006	215,000	83,725	298,725
2017	615,000	88,969	703,969	220,000	79,425	299,425
2018	635,000	64,563	699,563	225,000	75,025	300,025
2019	165,000	39,363	204,363	230,000	68,275	298,275
2020	170,000	32,969	202,969	240,000	61,375	301,375
2021	175,000	26,381	201,381	245,000	54,175	299,175
2022	185,000	19,600	204,600	260,000	46,825	306,825
2023	190,000	12,200	202,200	265,000	39,025	304,025
2024	115,000	4,600	119,600	275,000	29,750	304,750
2025	-	-	-	285,000	20,125	305,125
2026	-	-	-	290,000	10,150	300,150
TOTAL	\$ 3,400,000	\$ 534,907	\$ 3,934,907	\$ 2,955,000	\$ 659,631	\$ 3,614,631

Fiscal Year	Governmental Activities Installment Contract - 2011		
	Principal	Interest	Total
2015	\$ 162,466	\$ 2,437	\$ 164,903
TOTAL	\$ 162,466	\$ 2,437	\$ 164,903

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

6. LONG-TERM DEBT (Continued)

d. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities during fiscal year 2014:

	Balances May 1	Additions	Reductions	Balances April 30	Due Within One Year
GOVERNMENTAL ACTIVITIES					
General obligation bonds	\$ 3,945,000	\$ -	\$ 545,000	\$ 3,400,000	\$ 565,000
Installment contract - 2011	322,966	-	160,500	162,466	162,466
Unamortized bond premium	16,342	-	3,268	13,074	-
Compensated absences payable*	680,899	20,591	102,135	599,355	89,903
Net pension obligation*	45,082	-	1,438	43,644	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 5,010,289	\$ 20,591	\$ 812,341	\$ 4,218,539	\$ 817,369
BUSINESS-TYPE ACTIVITIES					
General obligation bonds	\$ 3,155,000	\$ -	\$ 200,000	\$ 2,955,000	\$ 205,000
Unamortized bond discount	(7,079)	-	(3,539)	(3,540)	-
Unamortized bond premium	174,160	-	13,397	160,763	-
Compensated absences payable	19,805	4,109	2,971	20,943	3,141
Net pension obligation	8,136	2,576	-	10,712	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 3,350,022	\$ 6,685	\$ 212,829	\$ 3,143,878	\$ 208,141

*The General Fund has typically been used to liquidate the compensated absences liability and the net pension obligation.

e. Line of Credit

On February 18, 2010, the City entered into a line of credit to cover any shortfalls in cash. The maximum amount that can be drawn down is \$1,250,000. Amounts drawn under the line of credit at April 30, 2014 totaled \$0. The line of credit was not used in fiscal year 2014.

f. Advance Refunding

On July 12, 2012, the City issued \$2,810,000 General Obligation Refunding Bonds, Series 2012 to refund a portion of the General Obligation Water Bonds, Series 2006. \$2,954,119 of the proceeds, including reoffering premium, have been deposited onto an irrevocable trust to advance refund, through an in-substance defeasance, \$2,690,000 of the General Obligation Water Bonds, Series 2006. Through the refunding, the City reduced its overall debt service by \$127,079 and had an economic gain of \$108,926. As of April 30, 2014, \$2,690,000 of the defeased bonds were outstanding to be paid from escrow on December 15, 2014.

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

7. INDIVIDUAL FUND DISCLOSURES

Transfers between funds at April 30, 2014 consist of the following:

Fund	Transfers In	Transfers Out
General	\$ 5,859	\$ 3,747,422
Capital Improvements	3,747,422	-
Nonmajor Governmental	-	5,859
TOTAL	\$ 3,753,281	\$ 3,753,281

The purpose of the transfer is as follows:

- \$3,747,422 transferred from the General Fund to the Capital Improvements Fund for capital projects. This transfer will not be repaid.

8. COMMITMENTS

DuPage Water Commission

The City has committed to purchase water from the DuPage Water Commission (the Commission). The City expects to pay the following minimum amounts based on the Commission's debt service requirements:

Fiscal Year Ending April 30,	Amount
2015	\$ 278,658
2016	278,658
2017	278,658

These amounts have been calculated using the City's current allocation percentage of 3.90%. In future years, this allocation percentage will be subject to change.

9. CONTINGENT LIABILITIES

a. Litigation

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

9. CONTINGENT LIABILITIES (Continued)

b. DuPage Water Commission

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

c. Economic Incentive Agreement

The City entered into an agreement in April 2012 with two local businesses wherein the City will rebate up to a net present value of \$4,000,000 of incremental sales tax revenue, discounted at 8.15%. No payments or accruals have been made under this agreement as of April 30, 2014.

The City entered into an agreement in February 2013 with a local business wherein the City will rebate up to \$750,000 of sales tax revenue over 11 years. No payments or accruals have been made under this agreement as of April 30, 2014.

10. EMPLOYEE RETIREMENT SYSTEMS

The City contributes to two defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer public employee retirement system and the Police Pension Plan which is a single-employer pension plan. The benefits, benefit levels, employee contributions, and employer contributions for both plans are governed by ILCS and can only be amended by the Illinois General Assembly. None of the pension plans issue separate reports on the pension plans. However, IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

a. Plan Descriptions

Illinois Municipal Retirement Fund

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

10. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The City is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer required contribution for the calendar year ended December 31, 2013 was 14.16% of covered payroll.

Police Pension Plan

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The City accounts for the plan as a pension trust fund. At April 30, 2014, the Police Pension Plan membership consisted of:

Retirees and beneficiaries currently receiving benefits	
Terminated employees entitled to benefits but not yet receiving them	23
Current employees	
Vested	24
Nonvested	8
	8
TOTAL	57

The Police Pension Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired as a police officer prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such

10. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3.00% of the original pension and 3.00% compounded annually thereafter.

Tier 2 employees (those hired as a police officer on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3.00% compounded. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3.00% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary and the administrative costs. Effective January 1, 2011, the City has until the year 2040 to fund 90% of the past service costs for the Police Pension Plan. For the year ended April 30, 2014, the City's contribution was 38.91% of covered payroll.

10. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. Employee and employer contributions are recognized when due pursuant to formal commitments as well as statutory or contractual requirements. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments

Investments are reported at fair value. Investment income is recognized as earned. Gains and losses on sales and exchanges of fixed-income securities are recognized on the transaction date.

Administrative Costs

Administrative costs for the Police Pension Plan are financed primarily through investment earnings.

c. Annual Pension Costs

Employer contributions have been determined as follows:

	Illinois Municipal Retirement	Police Pension
Actuarial valuation date	December 31, 2011	April 30, 2013
Actuarial cost method	Entry-Age Normal	Entry-Age Normal
Asset valuation method	5 Year Smoothed Market	Market
Amortization method	Level Percentage of Payroll	Level Percentage of Payroll
Amortization period	30 Years, Open	28 Years, Closed

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

10. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Annual Pension Costs (Continued)

	Illinois Municipal Retirement	Police Pension
Significant actuarial assumptions		
a) Rate of return on present and future assets	7.50% Compounded Annually	7.00% Compounded Annually
b) Projected salary increase - attributable to inflation	4.00% Compounded Annually	5.50% Compounded Annually
c) Additional projected salary increases - seniority/merit	.40% to 10.00%	N/A
d) Postretirement benefit increases	3.00%	3.00%

Employer annual pension cost (APC), actual contributions, and the net pension obligation (asset) (NPO) are as follows. The NPO (asset) is the cumulative difference between the APC and the contributions actually made.

	For Fiscal Year	Illinois Municipal Retirement	Police Pension
Annual pension cost (APC)	2012	\$ 297,056	\$ 1,173,219
	2013	311,928	982,046
	2014	379,172	999,570
Actual contribution	2012	284,897	1,185,029
	2013	310,813	1,092,730
	2014	378,034	1,125,432
Percentage of APC contributed	2012	95.91%	101.01%
	2013	99.64%	111.27%
	2014	99.70%	112.59%
NPO (asset)	2012	\$ 52,103	\$ (75,883)
	2013	53,218	(186,567)
	2014	54,356	(312,429)

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

10. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Annual Pension Costs (Continued)

The NPO (asset) as of April 30, 2014 has been calculated as follows:

	Illinois Municipal Retirement	Police Pension
Annual required contribution	\$ 378,034	\$ 1,004,506
Interest on net pension obligation	3,991	(13,060)
Adjustment to annual required contributions	(2,853)	8,124
Annual pension cost	379,172	999,570
Contributions made	378,034	1,125,432
Increase (decrease) in net pension obligation (asset)	1,138	(125,862)
Net pension obligation (asset), beginning of year	53,218	(186,567)
NET PENSION OBLIGATION (ASSET), END OF YEAR	\$ 54,356	\$ (312,429)

d. Funded Status

The funded status of the plans as of April 30, 2014 were as follows:

	Illinois Municipal Retirement	Police Pension
Actuarial valuation date	December 31, 2013	April 30, 2014
Actuarial accrued liability (AAL)	\$ 9,141,576	\$ 36,544,882
Actuarial value of plan assets	6,897,834	23,035,909
Unfunded actuarial accrued liability (UAAL)	2,243,742	13,508,973
Funded ratio (actuarial value of plan assets/AAL)	75.46%	63.03%
Covered payroll (active plan members)	\$ 2,494,952	\$ 2,892,109
UAAL as a percentage of covered payroll	89.93%	467.10%

The actuarial assumptions used to determine the funded status of the plans are the same actuarial assumptions used to determine the employer APC of the plans as disclosed in Note 10.c.

10. EMPLOYEE RETIREMENT SYSTEMS (Continued)

d. Funded Status (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the ARC of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the AALs for benefits.

See schedules of funding progress in the required supplementary information immediately following the notes to financial statements for additional information related to the funded status of the plan.

11. LEASE AGREEMENTS

As of April 30, 2014, the City has rental agreements with three retailers for the rental of business space of the strip mall property at 7515 South Cass. The three retailers will pay the City a combined total of \$7,900 on a month-to-month basis.

12. OTHER POSTEMPLOYMENT BENEFITS

The City allows employees, who retire through one of the City's two pension plans disclosed in Note 10, the option to continue in the City's health insurance plan as required by ILCS, but the retiree pays the full premium for the health insurance. This has not created an implicit subsidy as defined by GASB Statement No. 45 (GASB S-45), *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as the City's health insurance plan is considered a community rated plan. In addition, the City has no explicit subsidy as defined in GASB S-45.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014
(With Prior Year Actual)

	2014		Variance Over (Under)	2013 Actual
	Original and Final Budget	Actual		
REVENUES				
Taxes	\$ 3,366,282	\$ 3,423,728	\$ 57,446	\$ 3,993,543
Licenses, permits and fees	836,600	1,118,571	281,971	1,034,776
Intergovernmental	7,351,546	7,718,957	367,411	7,448,362
Charges for services	531,802	894,182	362,380	681,129
Investment income	10,000	10,255	255	24,008
Miscellaneous	115,000	49,127	(65,873)	45,126
Total revenues	12,211,230	13,214,820	1,003,590	13,226,944
EXPENDITURES				
Current				
General government	1,480,388	1,369,467	(110,921)	1,338,177
Highways and streets	1,871,207	1,869,491	(1,716)	1,620,121
Public safety	7,198,555	6,892,574	(305,981)	6,768,914
Debt service				
Principal	-	160,500	160,500	160,500
Interest	-	4,838	4,838	4,592
Total expenditures	10,550,150	10,296,870	(253,280)	9,892,304
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,661,080	2,917,950	1,256,870	3,334,640
OTHER FINANCING SOURCES (USES)				
Transfers in	-	5,859	5,859	-
Transfers (out)	(2,900,000)	(3,747,422)	(847,422)	(2,800,000)
Proceeds from sale of assets	15,000	24,550	9,550	27,842
Total other financing sources (uses)	(2,885,000)	(3,717,013)	(832,013)	(2,772,158)
NET CHANGE IN FUND BALANCE	\$ (1,223,920)	(799,063)	\$ 424,857	562,482
FUND BALANCE, MAY 1		4,671,008		4,108,526
FUND BALANCE, APRIL 30		\$ 3,871,945		\$ 4,671,008

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

**SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND**

For the Year Ended April 30, 2014

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) AAL (UAAL) (OAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) as a Percentage of Covered Payroll (4) / (5)
2008	\$ 6,094,965	\$ 8,110,781	75.15%	\$ 2,015,816	\$ 3,101,518	64.99%
2009	5,596,856	8,049,960	69.53%	2,453,104	3,169,693	77.39%
2010	6,345,481	8,800,442	72.10%	2,454,961	2,962,084	82.88%
2011	5,971,006	8,414,833	70.96%	2,443,827	2,579,318	94.75%
2012	5,970,600	8,699,564	68.63%	2,728,964	2,329,264	117.16%
2013	6,897,834	9,141,576	75.46%	2,243,742	2,494,952	89.93%

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

**SCHEDULE OF FUNDING PROGRESS
POLICE PENSION FUND**

For the Year Ended April 30, 2014

Actuarial Valuation Date April 30,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2009	\$ 14,488,861	\$ 28,067,625	51.62%	\$ 13,578,764	\$ 3,059,620	443.81%
2010	16,866,119	30,626,124	55.07%	13,760,005	3,282,075	419.25%
2011	18,838,718	31,056,795	60.66%	12,218,077	3,089,788	395.43%
2012	20,048,107	32,785,742	61.15%	12,737,635	2,957,431	430.70%
2013	21,733,612	34,738,244	62.56%	13,004,632	2,913,928	446.29%
2014	23,035,909	36,544,882	63.03%	13,508,973	2,892,109	467.10%

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014

<u>Fiscal Year</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2009	\$ 306,740	\$ 306,740	100.00%
2010	303,386	303,386	100.00%
2011	335,252	364,883	91.88%
2012	284,897	296,202	96.18%
2013	310,813	310,813	100.00%
2014	378,034	378,034	100.00%

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND**

For the Year Ended April 30, 2014

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2009	\$ 937,066	\$ 927,983	100.98%
2010	949,373	939,778	101.02%
2011	1,113,781	1,103,909	100.89%
2012	1,185,029	1,174,292	100.91%
2013	1,092,730	984,942	110.94%
2014	1,125,432	1,004,506	112.04%

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2014

1. BUDGETS

Annual budgets are adopted on a basis consistent with GAAP for all governmental funds. Budget amounts are as originally adopted by the City Council. All annual appropriations lapse at fiscal year end. As the City does not budget for its Drug Seizure Fund (it is not legally required to do so) budget to actual schedules are not presented for the Drug Seizure Fund. In addition, no budget was adopted for the Federal Equitable Sharing Fund.

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

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

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

2. EXCESS OF ACTUAL EXPENDITURES OVER BUDGET

Fund	Budget	Actual
Debt Service Fund	\$ 498,400	\$ 498,775
Motor Fuel Tax Fund	578,915	791,031
Water Operations Fund	6,187,504	6,396,861

MAJOR GOVERNMENTAL FUNDS

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

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

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014
(With Prior Year Actual)

	2014			2013 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
TAXES				
Property taxes - current	\$ 1,115,282	\$ 1,125,473	\$ 10,191	\$ 1,636,277
Road and bridge tax	185,000	208,665	23,665	193,771
Municipal utility tax	1,040,000	1,154,303	114,303	1,115,615
Telecommunication tax	900,000	787,188	(112,812)	914,897
Amusement tax	90,000	87,861	(2,139)	78,534
Hotel/motel tax	31,000	48,835	17,835	48,722
Replacement tax	5,000	7,043	2,043	5,727
Video gaming tax	-	4,360	4,360	-
Total taxes	3,366,282	3,423,728	57,446	3,993,543
LICENSES, PERMITS, AND FEES				
Business licenses	40,000	46,824	6,824	44,953
Liquor licenses	50,000	61,842	11,842	55,100
Contractors licenses	12,000	19,560	7,560	18,420
Court fines	140,000	136,534	(3,466)	151,488
Ordinance fines	20,000	19,866	(134)	25,719
Building permits and fees	35,000	187,789	152,789	140,120
Cable TV franchise fees	340,000	366,764	26,764	332,167
PEG fees AT&T	-	8,234	8,234	12,639
NICOR franchise fees	40,000	28,606	(11,394)	29,975
Public hearing fees	4,000	6,201	2,201	5,159
Elevator inspections	4,000	4,925	925	5,307
Public improvement permit fees	-	175	175	3,790
Engineering fee reimbursements	20,000	64,940	44,940	52,221
DUI technology fines	6,500	15,409	8,909	9,880
Police special service	125,000	149,840	24,840	146,470
Stormwater management fees	100	1,062	962	1,368
Total licenses, permits, and fees	836,600	1,118,571	281,971	1,034,776
INTERGOVERNMENTAL				
State income taxes	2,098,170	2,152,195	54,025	1,990,401
Local use tax	353,376	384,587	31,211	351,018
Sales tax	4,900,000	5,025,602	125,602	5,013,078
DADC distribution	-	145,902	145,902	92,860
Grants	-	10,671	10,671	1,005
Total intergovernmental	7,351,546	7,718,957	367,411	7,448,362

(This schedule is continued on the following page.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014
(With Prior Year Actual)

	2014			2013 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
CHARGES FOR SERVICES				
Towing fees	\$ 50,000	\$ 70,248	\$ 20,248	\$ 100,098
Police report/prints	4,000	6,230	2,230	5,505
Inspection/tap on/permits	-	150	150	2,500
Rents	382,302	494,177	111,875	386,469
Other reimbursements	85,000	234,899	149,899	115,199
Residential concrete reimbursement	-	67,987	67,987	55,139
Reimbursement - rear yard drain	-	6,274	6,274	2,639
Maintenance reimbursements	10,500	2,792	(7,708)	3,751
Mail box reimbursement	-	2,309	2,309	2,303
Sales of wood chips	-	4,299	4,299	3,890
Operations revenue	-	4,817	4,817	3,636
Total charges for services	531,802	894,182	362,380	681,129
INVESTMENT INCOME				
Investment income	10,000	10,255	255	24,008
Total investment income	10,000	10,255	255	24,008
MISCELLANEOUS				
Street reconstruction program	-	1,107	1,107	-
Reimbursement - workers compensation	-	23,427	23,427	-
Impact fees	-	5,970	5,970	5,263
Miscellaneous	115,000	18,623	(96,377)	39,863
Total miscellaneous	115,000	49,127	(65,873)	45,126
TOTAL REVENUES	\$ 12,211,230	\$ 13,214,820	\$ 1,003,590	\$ 13,226,944

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014
(With Prior Year Actual)

	2014			2013 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
GENERAL GOVERNMENT				
Administration				
Personnel services				
Salaries	\$ 469,194	\$ 475,882	\$ 6,688	\$ 457,488
Overtime	2,000	-	(2,000)	84
Social security	26,931	26,302	(629)	23,473
Medicare	6,832	6,939	107	6,109
IMRF	66,721	65,692	(1,029)	59,593
Medical/life insurance	63,608	61,757	(1,851)	60,139
Supplemental pensions	23,984	25,182	1,198	24,806
Total personnel services	659,270	661,754	2,484	631,692
Materials and supplies				
Dues and subscriptions	3,000	4,402	1,402	2,818
Liability insurance	51,623	31,680	(19,943)	30,331
Legal notices	8,000	4,036	(3,964)	7,052
Maintenance - building	8,400	596	(7,804)	2,218
Maintenance - equipment	12,800	5,904	(6,896)	10,794
Maintenance - grounds	7,000	1,404	(5,596)	4,166
Postage/mailings	5,200	1,945	(3,255)	6,001
Printing and forms	4,000	2,391	(1,609)	2,529
Public relations	29,500	25,379	(4,121)	27,518
Rent - equipment	2,400	1,755	(645)	2,412
Supplies - office	10,000	8,109	(1,891)	9,852
Supplies - other	500	-	(500)	42
Training and education	4,500	2,064	(2,436)	2,885
Travel/meetings	2,000	305	(1,695)	262
Telephone	63,000	59,896	(3,104)	59,609
Utilities	3,500	4,458	958	3,102
Gas and oil	7,900	4,229	(3,671)	7,227
Vehicle	2,000	1,255	(745)	360
Total materials and supplies	225,323	159,808	(65,515)	179,178
Contractual services				
Audit	12,775	12,775	-	12,200
Consulting/professional	89,377	87,631	(1,746)	86,690
Contingency	10,000	6,432	(3,568)	3,496
Janitorial services	16,500	14,184	(2,316)	14,334
Total contractual services	128,652	121,022	(7,630)	116,720
Capital outlay				
Equipment	14,000	12,219	(1,781)	-
Total capital outlay	14,000	12,219	(1,781)	-
Total administration	1,027,245	954,803	(72,442)	927,590
City Council				
Personnel services				
Salaries	42,750	42,750	-	42,750
Social security	2,650	2,651	1	2,807
Medicare	620	620	-	657
Total personnel services	46,020	46,021	1	46,214

(This schedule is continued on the following pages.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014
(With Prior Year Actual)

	2014		Variance Over (Under)	2013 Actual
	Original and Final Budget	Actual		
GENERAL GOVERNMENT (Continued)				
City Council (Continued)				
Materials and supplies				
Board and commissions	\$ 2,500	\$ 1,291	\$ (1,209)	\$ 1,335
Cable operations	2,500	-	(2,500)	34,768
Dues and subscriptions	100	65	(35)	-
Liability insurance	42,806	31,930	(10,876)	34,485
Public relations	2,000	400	(1,600)	1,429
Supplies - other	-	-	-	45
Training and education	1,000	-	(1,000)	-
Travel/meetings	-	20	20	97
Total materials and supplies	50,906	33,706	(17,200)	72,159
Contractual services				
Consulting/professional	15,000	3,866	(11,134)	3,045
Tolley contracts	900	246	(654)	249
Total contractual services	15,900	4,112	(11,788)	3,294
Total city council	112,826	83,839	(28,987)	121,667
Community development				
Personnel services				
Salaries	283,173	285,227	2,054	278,924
Overtime	500	280	(220)	504
Social security	16,435	15,531	(904)	15,384
Medicare	4,135	3,983	(152)	3,941
IMRF	29,335	38,651	9,316	35,329
Medical/life insurance	40,178	39,261	(917)	38,253
Supplemental pensions	3,600	2,492	(1,108)	2,400
Total personnel services	377,356	385,425	8,069	374,735
Materials and supplies				
Boards and commissions	2,400	1,550	(850)	1,379
Dues and subscriptions	650	470	(180)	453
Liabilities insurance	48,110	33,445	(14,665)	33,010
Maintenance - vehicles	1,200	324	(876)	1,090
Printing and forms	2,641	1,112	(1,529)	985
Supplies - office	450	-	(450)	114
Training and educational	500	328	(172)	-
Travel/meetings	200	127	(73)	160
Gas and oil	2,000	338	(1,662)	1,483
Total materials and supplies	58,151	37,694	(20,457)	38,674
Contractual services				
Consulting/professional	31,500	42,425	10,925	46,838
Consulting/professional reimbursable	50,400	79,529	29,129	48,084
Total contractual services	81,900	121,954	40,054	94,922
Total community development	517,407	545,073	27,666	508,331

(This schedule is continued on the following pages.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014
(With Prior Year Actual)

	2014		Variance Over (Under)	2013 Actual
	Original and Final Budget	Actual		
GENERAL GOVERNMENT (Continued)				
Business district				
Personnel services				
Liability insurance	\$ 4,410	\$ 4,410	\$ -	\$ 3,500
Total professional services	4,410	4,410	-	3,500
Contractual services				
Maintenance - grounds	41,000	13,180	(27,820)	15,628
Utilities	10,000	15,519	5,519	10,992
Maintenance - equipment	17,500	2,643	(14,857)	469
Total contractual services	68,500	31,342	(37,158)	27,089
Total business district	72,910	35,752	(37,158)	30,589
Subtotal general government	1,730,388	1,619,467	(110,921)	1,588,177
Less reimbursements from Water Fund	(250,000)	(250,000)	-	(250,000)
Total general government	1,480,388	1,369,467	(110,921)	1,338,177
HIGHWAYS AND STREETS				
Public works				
Personnel services				
Salaries	501,841	515,582	13,741	517,169
Overtime	75,000	134,502	59,502	40,605
Social security	57,464	41,521	(15,943)	32,362
Medicare	13,439	9,709	(3,730)	7,576
IMRF	121,499	93,100	(28,399)	70,604
Medical/life insurance	161,528	134,693	(26,835)	120,664
Supplemental pensions	2,500	3,415	915	3,369
Total personnel services	933,271	932,522	(749)	792,349
Materials and supplies				
Liability insurance	63,073	54,543	(8,530)	52,268
Maintenance - building	132,836	118,469	(14,367)	45,091
Maintenance - equipment	23,050	36,190	13,140	20,443
Maintenance - vehicles	26,000	51,140	25,140	30,812
Postage/mailings	1,000	470	(530)	1,680
Rent - equipment	23,650	29,456	5,806	11,537
Supplies - office	4,100	3,194	(906)	4,461
Supplies - other	41,760	38,392	(3,368)	27,726
Small tools and equipment	5,600	5,693	93	3,969
Training and education	8,575	1,729	(6,846)	1,109
Travel/meetings	-	80	80	-
Uniforms	6,446	4,159	(2,287)	5,043
Utilities	3,100	5,666	2,566	3,366
Gas and oil	82,775	83,316	541	67,882
Total materials and supplies	421,965	432,497	10,532	275,387
Contractual services				
Consulting/professional	4,000	7,027	3,027	44,281
Forestry	47,314	46,096	(1,218)	20,898
Street light operation and maintenance	96,400	77,255	(19,145)	98,753
Tree trim - removal	120,800	108,921	(11,879)	84,812

(This schedule is continued on the following pages.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014
(With Prior Year Actual)

	2014		Variance Over (Under)	2013 Actual
	Original and Final Budget	Actual		
HIGHWAYS AND STREETS (Continued)				
Public works (Continued)				
Contractual services (Continued)				
Residential concrete program	\$ -	\$ 58,795	\$ 58,795	\$ 69,049
Rear yard drain projects	-	-	-	511
Street sweeping	35,843	23,282	(12,561)	23,863
Mosquito abatement	42,114	40,887	(1,227)	40,887
Drainage projects	34,500	28,290	(6,210)	23,497
Total contractual services	380,971	390,553	9,582	406,551
Capital outlay				
Equipment	135,000	112,200	(22,800)	145,834
Street rehabilitation	-	1,719	1,719	-
Total capital outlay	135,000	113,919	(21,081)	145,834
Total public works	1,871,207	1,869,491	(1,716)	1,620,121
Total highways and streets	1,871,207	1,869,491	(1,716)	1,620,121
PUBLIC SAFETY				
Police department				
Personnel services				
Salaries	423,999	491,656	67,657	451,217
Salaries - officers	3,321,666	3,206,279	(115,387)	3,232,947
Overtime	460,750	549,883	89,133	404,861
Social security	24,529	26,965	2,436	26,555
Medicare	50,096	53,983	3,887	50,034
IMRF	74,146	63,360	(10,786)	63,854
Medical/life insurance	515,500	421,107	(94,393)	445,341
Police pension	1,115,282	1,125,401	10,119	1,092,729
Supplemental pensions	50,000	45,483	(4,517)	47,614
Total personnel services	6,035,968	5,984,117	(51,851)	5,815,152
Materials and supplies				
Animal control	2,000	765	(1,235)	190
Auxiliary police	8,000	608	(7,392)	3,507
Boards and commissions	6,500	3,867	(2,633)	16,039
Dues and subscriptions	4,000	1,653	(2,347)	2,279
Investigation and equipment	57,615	47,049	(10,566)	9,438
Liability insurance	219,314	197,760	(21,554)	198,776
Maintenance - building	-	11	11	560
Maintenance - equipment	15,400	8,527	(6,873)	20,165
Maintenance - vehicles	30,800	43,508	12,708	36,056
Postage/mailings	4,200	1,364	(2,836)	4,318
Printing and forms	4,000	2,480	(1,520)	1,123
Public relations	5,000	3,090	(1,910)	4,007
Rent - equipment	172,345	700	(171,645)	-
Supplies - office	6,000	6,591	591	5,400
Training and education	31,410	22,331	(9,079)	15,269
Travel/meetings	10,100	9,541	(559)	4,428
Telephone	12,700	11,055	(1,645)	10,761

(This schedule is continued on the following page.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014
(With Prior Year Actual)

	2014		Variance Over (Under)	2013 Actual
	Original and Final Budget	Actual		
PUBLIC SAFETY (Continued)				
Police department (Continued)				
Materials and supplies (Continued)				
Uniforms	\$ 36,100	\$ 40,940	\$ 4,840	\$ 26,474
Utilities	7,000	7,723	723	5,530
Gas and oil	136,000	110,960	(25,040)	128,786
Total materials and supplies	768,484	520,523	(247,961)	493,106
Contractual services				
Consulting/professional	360,623	359,243	(1,380)	343,209
Dumeg/flat/child center	24,680	24,680	-	26,240
Total contractual services	385,303	383,923	(1,380)	369,449
Capital outlay				
Equipment	8,800	4,011	(4,789)	91,207
Total capital outlay	8,800	4,011	(4,789)	91,207
Total police department	7,198,555	6,892,574	(305,981)	6,768,914
Total public safety	7,198,555	6,892,574	(305,981)	6,768,914
DEBT SERVICE				
Principal	-	160,500	160,500	160,500
Interest	-	4,838	4,838	4,592
Total debt service	-	165,338	165,338	165,092
TOTAL EXPENDITURES	\$ 10,550,150	\$ 10,296,870	\$ (253,280)	\$ 9,892,304

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014
(With Prior Year Actual)

	2014			2013 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
REVENUES				
Taxes	\$ 202,320	\$ 204,160	\$ 1,840	\$ 203,097
Intergovernmental	-	342,214	342,214	-
Charges for services	37,500	85,093	47,593	83,111
Investment income	10,000	49,424	39,424	54,124
Total revenues	249,820	680,891	431,071	340,332
EXPENDITURES				
Current				
Highways and streets				
Contractual services	45,500	65,369	19,869	52,278
Capital outlay	2,969,530	2,742,365	(227,165)	2,889,043
Debt service				
Principal payments	202,194	135,000	(67,194)	130,000
Interest and fiscal charges	-	67,747	67,747	72,622
Total expenditures	3,217,224	3,010,481	(206,743)	3,143,943
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,967,404)	(2,329,590)	637,814	(2,803,611)
OTHER FINANCING SOURCES (USES)				
Transfers in	2,900,000	3,747,422	847,422	2,800,000
Proceeds from sale of assets	-	-	-	1,950,000
Total other financing sources (uses)	2,900,000	3,747,422	847,422	4,750,000
NET CHANGE IN FUND BALANCE	\$ (67,404)	1,417,832	\$ 1,485,236	1,946,389
FUND BALANCE, MAY 1		3,811,097		1,864,708
FUND BALANCE, APRIL 30		\$ 5,228,929		\$ 3,811,097

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014
(With Prior Year Actual)

	2014			2013 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
REVENUES				
Taxes	\$ 498,400	\$ 502,925	\$ 4,525	\$ 496,206
Investment income	-	1,403	1,403	1,822
Total revenues	498,400	504,328	5,928	498,028
EXPENDITURES				
Debt service				
Principal	498,400	410,000	(88,400)	390,000
Interest and fiscal charges	-	88,775	88,775	104,375
Total expenditures	498,400	498,775	375	494,375
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	5,553	<u>\$ 5,553</u>	3,653
FUND BALANCE, MAY 1		<u>7,860</u>		<u>4,207</u>
FUND BALANCE, APRIL 30		<u><u>\$ 13,413</u></u>		<u><u>\$ 7,860</u></u>

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

Drug Seizure Fund - When property or money is seized by the Police Department in relation to violations of drug laws, the Department is entitled to receive a portion of the property or money to offset the cost of drug enforcement. Requirements which govern forfeiture activities require these monies be segregated and restricted for drug enforcement purposes.

CITY OF DARIEN, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

April 30, 2014

	Special Revenue				
	Motor Fuel Tax	Special Service Area	Federal Equitable Sharing	Drug Seizure	Total
ASSETS					
Cash and cash equivalents	\$ 118,593	\$ 11,926	\$ 76,837	\$ 5,351	\$ 212,707
Receivables					
Intergovernmental	40,716	-	-	-	40,716
TOTAL ASSETS	\$ 159,309	\$ 11,926	\$ 76,837	\$ 5,351	\$ 253,423
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 6,854	\$ 2,800	\$ -	\$ 182	\$ 9,836
Total liabilities	6,854	2,800	-	182	9,836
FUND BALANCES					
Restricted					
Special service area	-	9,126	-	-	9,126
Public safety	-	-	76,837	5,169	82,006
Highways and streets	152,455	-	-	-	152,455
Total fund balances	152,455	9,126	76,837	5,169	243,587
TOTAL LIABILITIES AND FUND BALANCES	\$ 159,309	\$ 11,926	\$ 76,837	\$ 5,351	\$ 253,423

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014

	Special Revenue				Total
	Motor Fuel Tax	Special Service Area	Federal Equitable Sharing	Drug Seizure	
REVENUES					
Taxes	\$ -	\$ 5,061	\$ -	\$ -	\$ 5,061
Intergovernmental	647,807	-	84,689	-	732,496
Investment income	2,970	111	59	360	3,500
Total revenues	650,777	5,172	84,748	360	741,057
EXPENDITURES					
Current					
Highways and streets	791,031	4,978	-	-	796,009
Public safety	-	-	7,911	-	7,911
Total expenditures	791,031	4,978	7,911	-	803,920
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(140,254)	194	76,837	360	(62,863)
OTHER FINANCING SOURCES (USES)					
Transfers (out)	-	-	-	(5,859)	(5,859)
Total other financing sources (uses)	-	-	-	(5,859)	(5,859)
NET CHANGE IN FUND BALANCES	(140,254)	194	76,837	(5,499)	(68,722)
FUND BALANCES, MAY 1	292,709	8,932	-	10,668	312,309
FUND BALANCES, APRIL 30	\$ 152,455	\$ 9,126	\$ 76,837	\$ 5,169	\$ 243,587

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014
(With Prior Year Actual)

	2014			2013 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
REVENUES				
Intergovernmental				
MFT allotment	\$ 519,021	\$ 647,807	\$ 128,786	\$ 634,266
Investment income	-	2,970	2,970	3,805
Total revenues	519,021	650,777	131,756	638,071
EXPENDITURES				
Current				
Highways and streets				
Commodities	228,915	294,464	65,549	232,494
Wages	300,000	367,440	67,440	322,692
Contractual services	50,000	129,127	79,127	-
Total expenditures	578,915	791,031	212,116	555,186
NET CHANGE IN FUND BALANCE	\$ (59,894)	(140,254)	\$ (80,360)	82,885
FUND BALANCE, MAY 1		292,709		209,824
FUND BALANCE, APRIL 30		\$ 152,455		\$ 292,709

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014
(With Prior Year Actual)

	2014			2013 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
REVENUES				
Taxes	\$ 5,000	\$ 5,061	\$ 61	\$ 5,031
Investment income	-	111	111	146
Total revenues	5,000	5,172	172	5,177
EXPENDITURES				
Current				
Contractual services	8,400	4,978	(3,422)	4,982
Total expenditures	8,400	4,978	(3,422)	4,982
NET CHANGE IN FUND BALANCE	<u>\$ (3,400)</u>	194	<u>\$ 3,594</u>	195
FUND BALANCE, MAY 1		<u>8,932</u>		<u>8,737</u>
FUND BALANCE, APRIL 30		<u>\$ 9,126</u>		<u>\$ 8,932</u>

(See independent auditor's report.)

MAJOR ENTERPRISE FUND

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

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014
(With Prior Year Actual)

	2014			2013 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
OPERATING REVENUES				
Charges for services				
Water sales	\$ 6,318,567	\$ 6,007,223	\$ (311,344)	\$ 5,714,354
Inspections/tap on/permits	4,000	13,987	9,987	24,502
Sale of meters	3,500	3,241	(259)	4,828
Other water sales	4,500	3,347	(1,153)	8,055
Total operating revenues	6,330,567	6,027,798	(302,769)	5,751,739
OPERATING EXPENSES EXCLUDING DEPRECIATION				
Personnel services				
Salaries	453,325	462,986	9,661	459,195
Overtime	50,000	129,715	79,715	27,999
Social security	34,306	31,096	(3,210)	30,592
Medicare	8,023	7,291	(732)	7,155
IMRF	71,552	77,508	5,956	50,451
Medical/life insurance	110,584	80,028	(30,556)	71,392
Supplemental pensions	2,400	1,385	(1,015)	1,200
Total personnel services	730,190	790,009	59,819	647,984
Materials and supplies				
Liability insurance	194,311	183,625	(10,686)	119,280
Maintenance - building	62,770	49,602	(13,168)	22,039
Maintenance - equipment	12,100	15,000	2,900	21,359
Maintenance - water system	149,250	152,945	3,695	125,074
Postage	1,000	48	(952)	501
Quality controls	16,390	13,273	(3,117)	9,921
Service charge	250,000	250,000	-	250,000
Supplies - operation	7,160	773	(6,387)	256
Training and education	5,439	393	(5,046)	1,415
Telephone	10,749	10,134	(615)	9,828
Uniforms	3,100	2,875	(225)	2,318
Utilities	48,825	42,443	(6,382)	46,681
Vehicle (gas and oil)	22,575	14,999	(7,576)	23,843
Total materials and supplies	783,669	736,110	(47,559)	632,515
Contractual				
Audit	10,000	10,000	-	10,000
Consulting/professional	13,000	8,014	(4,986)	7,605
Leak detection	20,100	12,130	(7,970)	14,718
Data processing	152,328	171,912	19,584	153,109
DuPage Water Commission	3,951,321	4,135,356	184,035	3,527,280
Total contractual	4,146,749	4,337,412	190,663	3,712,712

(This schedule is continued on the following page.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2014
(With Prior Year Actual)

	2014			2013 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
OPERATING EXPENSES				
EXCLUDING DEPRECIATION (Continued)				
Capital outlay				
Equipment	\$ 72,000	\$ 149,060	\$ 77,060	\$ 68,987
Water meters	25,000	14,975	(10,025)	14,967
Infrastructure	10,000	22,303	12,303	-
Hydrant painting	41,000	35,520	(5,480)	-
Capital improvements	70,000	850	(69,150)	-
SCADA system	-	-	-	22,200
Total capital outlay	218,000	222,708	4,708	106,154
Total operating expenses excluding depreciation	5,878,608	6,086,239	207,631	5,099,365
OPERATING INCOME (LOSS)	451,959	(58,441)	(510,400)	652,374
NONOPERATING REVENUES (EXPENSES)				
Investment income	4,000	11,367	7,367	18,592
Miscellaneous income	-	71,798	71,798	9,151
Debt service				
Principal repayment	(198,274)	(200,000)	(1,726)	(190,000)
Interest expense	(110,622)	(110,622)	-	(161,120)
Total nonoperating revenues (expenses)	(304,896)	(227,457)	77,439	(323,377)
NET INCOME (LOSS) BUDGETARY BASIS	<u>\$ 147,063</u>	<u>(285,898)</u>	<u>\$ (432,961)</u>	<u>328,997</u>
Adjustments to GAAP basis				
Principal repayment		200,000		190,000
Depreciation		(335,144)		(339,134)
Total adjustments to GAAP basis		(135,144)		(149,134)
CHANGE IN NET POSITION		(421,042)		179,863
NET POSITION, MAY 1		5,939,599		5,785,560
Prior period adjustment		-		(25,824)
NET POSITION, MAY 1, RESTATED		5,939,599		5,759,736
NET POSITION, APRIL 30	<u>\$ 5,518,557</u>			<u>\$ 5,939,599</u>

(See independent auditor's report.)

FIDUCIARY FUNDS

Agency Funds - to account for amounts held in deposit.

CITY OF DARIEN, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended April 30, 2014

	Balances May 1	Additions	Deletions	Balances April 30
All Funds				
ASSETS				
Cash and cash equivalents	\$ 13,244	\$ 5,280	\$ -	\$ 18,524
TOTAL ASSETS	\$ 13,244	\$ 5,280	\$ -	\$ 18,524
LIABILITIES				
Due to others	\$ 10,901	\$ 142	\$ -	\$ 11,043
Impact fees payable	2,317	5,138	-	7,455
Deposits payable	26	-	-	26
TOTAL LIABILITIES	\$ 13,244	\$ 5,280	\$ -	\$ 18,524
Impact Fees Fund				
ASSETS				
Cash and cash equivalents	\$ 13,218	\$ 5,280	\$ -	\$ 18,498
TOTAL ASSETS	\$ 13,218	\$ 5,280	\$ -	\$ 18,498
LIABILITIES				
Due to others	\$ 10,901	\$ 142	\$ -	\$ 11,043
Impact fees payable	2,317	5,138	-	7,455
TOTAL LIABILITIES	\$ 13,218	\$ 5,280	\$ -	\$ 18,498
Darien Escrow Fund				
ASSETS				
Cash and cash equivalents	\$ 26	\$ -	\$ -	\$ 26
TOTAL ASSETS	\$ 26	\$ -	\$ -	\$ 26
LIABILITIES				
Deposits payable	\$ 26	\$ -	\$ -	\$ 26
TOTAL LIABILITIES	\$ 26	\$ -	\$ -	\$ 26

(See independent auditor's report.)

SUPPLEMENTAL DATA

CITY OF DARIEN, ILLINOIS

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION WATER BONDS, SERIES 2006**

April 30, 2014

Date of Issue	July 1, 2006
Date of Maturity	December 15, 2025
Authorized Issue	\$3,900,000
Interest Rates	4.10% to 4.30%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Bank One

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total	Interest Due on			
				June 15	Amount	December 15	Amount
2015	<u>\$ 185,000</u>	<u>\$ 7,631</u>	<u>\$ 192,631</u>	2014	<u>\$ 3,815</u>	2014	<u>\$ 3,816</u>
	<u><u>\$ 185,000</u></u>	<u><u>\$ 7,631</u></u>	<u><u>\$ 192,631</u></u>		<u><u>\$ 3,815</u></u>		<u><u>\$ 3,816</u></u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION BONDS, SERIES 2007B

April 30, 2014

Date of Issue	May 15, 2007
Date of Maturity	December 15, 2017
Authorized Issue	\$2,600,000
Interest Rates	4.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Bank of New York Trust Company, N.A.

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total	Interest Due on			
				June 15	Amount	December 15	Amount
2015	\$ 425,000	\$ 72,000	\$ 497,000	2014	\$ 36,000	2014	\$ 36,000
2016	440,000	55,000	495,000	2015	27,500	2015	27,500
2017	460,000	37,400	497,400	2016	18,700	2016	18,700
2018	475,000	19,000	494,000	2017	9,500	2017	9,500
	<u>\$ 1,800,000</u>	<u>\$ 183,400</u>	<u>\$ 1,983,400</u>		<u>\$ 91,700</u>		<u>\$ 91,700</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS
LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION BONDS, SERIES 2008

April 30, 2014

Date of Issue	June 15, 2008
Date of Maturity	January 1, 2024
Authorized Issue	\$2,370,000
Interest Rates	3.50% - 4.00%
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	Harris Bank

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total	Interest Due on			
				July 1	Amount	Jan 1	Amount
2015	\$ 140,000	\$ 62,256	\$ 202,256	2014	\$ 31,128	2015	\$ 31,128
2016	145,000	57,006	202,006	2015	28,503	2016	28,503
2017	155,000	51,570	206,570	2016	25,785	2017	25,785
2018	160,000	45,564	205,564	2017	22,782	2018	22,782
2019	165,000	39,362	204,362	2018	19,681	2019	19,681
2020	170,000	32,968	202,968	2019	16,484	2020	16,484
2021	175,000	26,380	201,380	2020	13,190	2021	13,190
2022	185,000	19,600	204,600	2021	9,800	2022	9,800
2023	190,000	12,200	202,200	2022	6,100	2023	6,100
2024	115,000	4,600	119,600	2023	2,300	2024	2,300
	<u>\$ 1,600,000</u>	<u>\$ 351,506</u>	<u>\$ 1,951,506</u>		<u>\$ 175,753</u>		<u>\$ 175,753</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

April 30, 2014

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

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total	Interest Due on			
				Jun 15	Amount	Dec 15	Amount
2015	\$ 20,000	\$ 84,125	\$ 104,125	2014	\$ 42,063	2014	\$ 42,062
2016	215,000	83,725	298,725	2015	41,863	2015	41,862
2017	220,000	79,425	299,425	2016	39,713	2016	39,712
2018	225,000	75,025	300,025	2017	37,513	2017	37,512
2019	230,000	68,275	298,275	2018	34,138	2018	34,137
2020	240,000	61,375	301,375	2019	30,688	2019	30,687
2021	245,000	54,175	299,175	2020	27,088	2020	27,087
2022	260,000	46,825	306,825	2021	23,413	2021	23,412
2023	265,000	39,025	304,025	2022	19,513	2022	19,512
2024	275,000	29,750	304,750	2023	14,875	2023	14,875
2025	285,000	20,125	305,125	2024	10,063	2024	10,062
2026	290,000	10,150	300,150	2025	5,075	2025	5,075
	<u>\$ 2,770,000</u>	<u>\$ 652,000</u>	<u>\$ 3,422,000</u>		<u>\$ 326,005</u>		<u>\$ 325,995</u>

(See independent auditor's report.)

CITY OF DARIEN

EXPENDITURE APPROVAL LIST
FOR CITY COUNCIL MEETING ON
October 6, 2014

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		\$109,431.20
Water Fund		\$416,053.40
Motor Fuel Tax Fund		\$1,939.74
Water Depreciation Fund		\$4,200.00
Debt Service Fund		
Capital Improvement Fund		\$149,516.21
Special Service Area Tax Fund		\$1,099.50
Drug Seizures Fund		
	Subtotal:	<u>\$ 682,240.05</u>
General Fund Payroll	09/04/14	\$ 213,443.76
Water Fund Payroll	09/04/14	\$ 23,984.72
	Subtotal:	<u>\$ 237,428.48</u>
Total to be Approved by City Council:		<u>\$ 919,668.53</u>

Approvals:

Kathleen Moesle Weaver, Mayor

JoAnne E. Ragona, City Clerk

Michael J. Coren, Treasurer

Bryon D. Vana, City Administrator

CITY OF DARIEN
Expenditure Journal
General Fund
Administration
From 9/3/2014 Through 9/15/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
AIS	HP460W POWER SUPPLY KIT	4325	Consulting/Professional	229.00
AIS	AUGUST 2014 COMPUTER SERVICES	4325	Consulting/Professional	2,969.25
BEST QUALITY CLEANING, INC.	SEPTEMBER 2014 JANITORIAL SERVICE	4345	Janitorial Service	1,182.00
CARLSEN'S ELEVATOR SERVICES	ELEVATOR BATTERY - 1710 PLAINFIELD	4223	Maintenance - Building	226.00
CHASE CARD SERVICES	ARBITRATION EXHIBIT	4235	Printing and Forms	194.88
COMCAST CABLE	ACCT 8771 20 109 0343850 - INTERNET AT 1041 S. FRONTAGE	4325	Consulting/Professional	97.85
COMCAST CABLE	ACCT 8771 20 109 0343850 - INTERNET AT 1041 S. FRONTAGE	4325	Consulting/Professional	(48.54)
FedEx	OVERNIGHT SHIPPING	4233	Postage/Mailings	22.11
NOTARY PUBLIC ASSOCIATION OF I	KIM WRIGHT NOTARY RENEWAL	4213	Dues and Subscriptions	49.00
OFFICE DEPOT	SUPPLIES	4253	Supplies - Office	15.78
OFFICE DEPOT	SUPPLIES	4253	Supplies - Office	254.21
PHILLIPS FLOWERS	SYMPATHY ARRANGEMENT - SAMUEL KELLY	4239	Public Relations	150.00
PM PRINTING INC.	BUSINESS CARDS - FIVE EMPLOYEES	4235	Printing and Forms	217.50
POSTMASTER	PERMIT 93 - PERMIT TYPE PI STANDARD MAIL	4233	Postage/Mailings	220.00
SHAW MEDIA	LEGAL 8288 DAR - TREE PLANTING	4221	Legal Notices	173.40
SHAW MEDIA	LEGAL 8388 DAR - TREE TRIMMING/REMOVAL	4221	Legal Notices	157.56
SHAW MEDIA	LEGAL 8285 DAR - 2601 75TH STREET	4328	Conslt/Prof Reimbursable	315.96

CITY OF DARIEN
Expenditure Journal
General Fund
Administration
From 9/3/2014 Through 9/15/2014

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
VERIZON WIRELESS	POLICE AIRCARDS & CELLULAR SERVICE	4267	Telephone	1,365.74
WESTOWN AUTO SUPPLY COMPANY	REPAIR PARTS	4273	Vehicle (Gas and Oil)	<u>12.30</u>
			Total Administration	7,804.00

CITY OF DARIEN
Expenditure Journal
General Fund
City Council
From 9/3/2014 Through 9/15/2014

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
ROSENTHAL, MURPHEY, COBLENTZ	AUGUST 2014 LEGAL FEES	4219	Liability Insurance	2,531.36
			Total City Council	2,531.36

CITY OF DARIEN
Expenditure Journal
General Fund
Community Development
From 9/3/2014 Through 9/15/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
CHRISTOPHER B. BURKE ENG, LTD	SPOT SURVEY - CHASE BANK - 7501 CASS	4328	Const/Prof Reimbursable	804.50
CHRISTOPHER B. BURKE ENG, LTD	AS BUILT & FINAL REVIEW - WALMART - 2189 75TH STREET	4328	Const/Prof Reimbursable	381.86
CHRISTOPHER B. BURKE ENG, LTD	HERITAGE CENTER REDEVELOPMENT	4328	Const/Prof Reimbursable	4,022.58
CHRISTOPHER B. BURKE ENG, LTD	AS-BUILT REVIEW/FINAL INSPECTION-6906 BROOKBANK REIMBURSED	4328	Const/Prof Reimbursable	200.00
DON MORRIS ARCHITECTS P.C.	AUGUST 2014 PLAN REVIEW & INSPECTIONS	4325	Consulting/Professional	2,240.00
DON MORRIS ARCHITECTS P.C.	AUGUST 2014 PLAN REVIEW & INSPECTIONS	4328	Const/Prof Reimbursable	8,290.00
ELEVATOR INSPECTION SERVICE CO	AUGUST 2014 ELEVATOR INSPECTIONS	4328	Const/Prof Reimbursable	1,312.00
JOSEPH ALGOZINE	AUGUST 2014 ELECTRICAL INSPECTIONS	4325	Consulting/Professional	735.00
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE - 6902 HIGH ROAD	4328	Const/Prof Reimbursable	685.00
SPACECO INC.	HERITAGE CENTER REDEVELOPMENT	4328	Const/Prof Reimbursable	800.00
VANDERSTAPPEN SURVEYING	DARIEN POINTE SURVEY	4328	Const/Prof Reimbursable	550.00
			Total Community Development	20,020.94

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/3/2014 Through 9/15/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
ALL-STAR MAINTENANCE	PINE PARKWAY LAWN MAINTENANCE	4257	Supplies - Other	130.00
ALL-STAR MAINTENANCE	77th St. Rear Yard Project	4374	Drainage Projects	2,366.00
ALL-STAR MAINTENANCE	Re-Sodding at 9 properties for 77th St. Rear yard proj	4374	Drainage Projects	323.75
ALL-STAR MAINTENANCE	71st/72nd St. Rear Yard Project	4374	Drainage Projects	3,810.00
CASE LOTS, INC.	PAPER PRODUCTS	4223	Maintenance - Building	148.70
CENTRAL SOD FARMS	SOD FOR RESTORATIONS	4257	Supplies - Other	(27.60)
CHASE CARD SERVICES	REPLENISH I-PASS ACCOUNT	4265	Travel/Meetings	40.00
CHRISTOPHER B. BURKE ENG, LTD	VARIOUS DRAINAGE CONCERNS	4325	Consulting/Professional	1,632.02
CINTAS FIRST AID AND SAFETY	FIRST AID SUPPLIES	4219	Liability Insurance	78.45
CONSTELLATION NEW ENERGY, INC.	2101 W. 75TH STREET - ACCT 0269155053 - STREET LIGHTS	4359	Street Light Oper & Maint.	51.74
CONSTELLATION NEW ENERGY, INC.	STREET LIGHTS - ACCT 6753122017	4359	Street Light Oper & Maint.	73.10
CONSTELLATION NEW ENERGY, INC.	STREET LIGHTS - ACCT 2343005070	4359	Street Light Oper & Maint.	8.01
FORESTRY SUPPLIERS, INC.	POLE SAW & TAPE FOR TREES	4350	Forestry	348.68
FOX LANDSCAPING, INC.	CITY HALL, POLICE & SIGN LANDSCAPE MAINTENANCE	4223	Maintenance - Building	360.00
FREEWAY FORD-STERLING TRUCK	REPAIR PARTS TRUCK 101	4229	Maintenance - Vehicles	238.16
FREEWAY FORD-STERLING TRUCK	REPAIR PARTS FOR TRUCK 101	4229	Maintenance - Vehicles	2,268.09
FREEWAY FORD-STERLING TRUCK	REPAIR PARTS FOR TRUCK 101	4229	Maintenance - Vehicles	4,336.61

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/3/2014 Through 9/15/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
FREEWAY FORD-STERLING TRUCK	REPAIR PARTS FOR TRUCK 101	4229	Maintenance - Vehicles	241.59
GENE'S TIRE SERVICE, INC.	2 HARVEST KING #205	4225	Maintenance - Equipment	633.52
GENE'S TIRE SERVICE, INC.	EMERGENCY REPAIR/REPLACEMENT #203	4225	Maintenance - Equipment	1,186.50
GENE'S TIRE SERVICE, INC.	2 AKURET HIGHWAY #317	4225	Maintenance - Equipment	416.36
GENE'S TIRE SERVICE, INC.	REPAIR PARTS STOCK	4229	Maintenance - Vehicles	74.00
HOME DEPOT	SUPPLIES	4223	Maintenance - Building	451.98
HOME DEPOT	SUPPLIES	4229	Maintenance - Vehicles	6.54
HOME DEPOT	SUPPLIES	4229	Maintenance - Vehicles	9.98
HOME DEPOT	SUPPLIES	4257	Supplies - Other	577.27
HOMER TREE CARE, INC.	TREE REMOVALS	4375	Tree Trim/Removal	2,257.50
I.R.M.A.	AUGUST 2014 DEDUCTIBLES	4219	Liability Insurance	3,572.80
LAWSON PRODUCTS INCORPORATED	DIE & TAP FOR MECHANIC	4259	Small Tools & Equipment	165.39
MC CANN INDUSTRIES INC	REPAIRS TO MV2 FROM ACCIDENT	4225	Maintenance - Equipment	21,147.62
NICOR GAS	1041 S. FRONTAGE - ACCT 90-84-11-1000 1	4271	Utilities (Elec,Gas,Wtr,Sewer)	43.52
O'REILLY AUTOMOTIVE, INC.	OIL FILTERS FOR STOCK	4225	Maintenance - Equipment	84.58
RAGS ELECTRIC	REPAIR STREET LIGHT POLES	4359	Street Light Oper & Maint.	230.00
RAGS ELECTRIC	STREET LIGHT REPAIR - 8 LOCATIONS	4359	Street Light Oper & Maint.	2,242.06
RAGS ELECTRIC	STREET LIGHT REPAIR - TWO LOCATIONS	4359	Street Light Oper & Maint.	476.00
RAGS ELECTRIC	STREET LIGHT REPAIR - SIX POLES	4359	Street Light Oper & Maint.	828.00
RAGS ELECTRIC	STREET LIGHT REPAIR - 7600 CAMBRIDGE	4359	Street Light Oper & Maint.	204.50
RED WING SHOES	UNIFORM - JEFF CORNEILS	4219	Liability Insurance	193.00

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/3/2014 Through 9/15/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
RED WING SHOES	UNIFORMS - JEFF CORNEILS	4269	Uniforms	476.74
RIC MAR INDUSTRIES, INC.	MECHANIC SUPPLIES	4225	Maintenance - Equipment	712.20
RIC MAR INDUSTRIES, INC.	MECHANIC SUPPLIES	4225	Maintenance - Equipment	67.90
ROBERT L. SANSFIELD	BATTERY PACK MODIS & HANDLE	4259	Small Tools & Equipment	159.85
TAMELING, INC.	WEEDMAT - MISCELLANEOUS REPAIRS	4257	Supplies - Other	160.00
TRAFFIC CONTROL AND PROTECTION	SIGNS	4257	Supplies - Other	126.00
US GAS	OXYGEN & ACETYLENE TANK RENTAL	4257	Supplies - Other	36.00
WESTOWN AUTO SUPPLY COMPANY	REPAIR PARTS	4225	Maintenance - Equipment	2.51
WESTOWN AUTO SUPPLY COMPANY	REPAIR PARTS	4259	Small Tools & Equipment	97.00
			Total Public Works, Streets	53,066.62

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/3/2014 Through 9/15/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
ALPHA PRINTING	USE OF FORCE CARDS AND POSTER	4235	Printing and Forms	80.00
AMERICAN ALUMINUM ACC, INC.	K9 DOORS FOR TAHOE	4229	Maintenance - Vehicles	80.00
CHASE CARD SERVICES	DETECTIVE INTERNET SEARCHES	4217	Investigation and Equipment	54.00
CHASE CARD SERVICES	BATTERIES	4217	Investigation and Equipment	57.95
CHASE CARD SERVICES	BATTERIES	4217	Investigation and Equipment	31.96
CHASE CARD SERVICES	LITHIUM BATTERY	4217	Investigation and Equipment	6.43
CHASE CARD SERVICES	BATTERIES	4217	Investigation and Equipment	46.71
CHASE CARD SERVICES	SHIPPING RETURN	4233	Postage/Mailings	12.75
CHASE CARD SERVICES	SHIPPING RETURN	4233	Postage/Mailings	11.04
CHASE CARD SERVICES	CD ROMS FOR DETECTIVE FOSTER	4253	Supplies - Office	38.94
CHASE CARD SERVICES	SUPPLIES	4253	Supplies - Office	29.13
CHASE CARD SERVICES	DVD'S FOR DETECTIVES	4253	Supplies - Office	49.29
CHASE CARD SERVICES	SUPPLIES	4253	Supplies - Office	47.71
CHASE CARD SERVICES	SUPPLIES	4253	Supplies - Office	16.77
CHASE CARD SERVICES	SUPPLIES	4253	Supplies - Office	36.19
CHASE CARD SERVICES	SUPPLIES	4253	Supplies - Office	8.64
CHASE CARD SERVICES	SUPPLIES	4253	Supplies - Office	9.97
CHASE CARD SERVICES	KEY	4253	Supplies - Office	2.40
CHASE CARD SERVICES	CONFERENCE - JUMP & LOREK	4263	Training and Education	590.00
CHASE CARD SERVICES	TRAINING/CONFERENCE - SHERMAN	4263	Training and Education	80.00
CHASE CARD SERVICES	IACP CONFERENCE REGISTRATION	4263	Training and Education	350.00
CHASE CARD SERVICES	SNACK PROVIDED FOR FREE POWDER COATING WORK ON DOG CAGE	4265	Travel/Meetings	16.98
CHASE CARD SERVICES	STAFF MEETING SUPPLIES	4265	Travel/Meetings	11.37
HARALDSEN'S GARAGE & BODY	D4 - REPLACE RIGHT FRONT HEADLIGHT	4229	Maintenance - Vehicles	386.00

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/3/2014 Through 9/15/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
HINSHAW & CULBERTSON LLP	JULY 2014 ADMINISTRATIVE TOW HEARING JUDGE	4219	Liability Insurance	187.50
I.R.M.A.	AUGUST 2014 DEDUCTIBLES	4219	Liability Insurance	74.50
I/O SOLUTIONS	POLICE CANDIDATE PSYCHOLOGICAL EVALUATION	4205	Boards and Commissions	485.00
I/O SOLUTIONS	SERGEANT PROMOTIONAL TEST PROCESS 2014	4205	Boards and Commissions	4,510.00
I/O SOLUTIONS	ENTRY LEVEL POLICE TEST PROCESS 2014	4205	Boards and Commissions	221.00
IFPCA	WAYNE J. SCHARNAK	4205	Boards and Commissions	20.00
IFPCA	DAVID KESLER	4205	Boards and Commissions	20.00
IFPCA	2014 FALL SEMINAR - WAYNE SCHARNAK	4205	Boards and Commissions	360.00
IFPCA	2014 FALL SEMINAR - DAVID KESLER	4205	Boards and Commissions	360.00
INTOXIMETERS	TRAINING VIDEO	4263	Training and Education	59.50
JEFFREY SIMEK	UNIFORM ALLOWANCE	4269	Uniforms	103.46
JUST TIRES	TIRES - SQUAD 11	4229	Maintenance - Vehicles	487.48
KING CAR WASH	SQUAD CAR WASHES	4229	Maintenance - Vehicles	233.50
LINDA S. PIECZYNSKI	JULY 2014 PROSECUTION FEES	4219	Liability Insurance	1,687.00
LINDA S. PIECZYNSKI	AUGUST 2014 PROSECUTION FEES	4219	Liability Insurance	1,108.00
MOORE MEDICAL CORP.	GLOVES	4219	Liability Insurance	137.49
MOORE MEDICAL CORP.	4 CPR-D PADZ ADULT	4219	Liability Insurance	813.59
NICOR GAS	1710 PLAINFIELD - ACCT 82-80-00-1000 9	4271	Utilities (Elec,Gas,Wtr,Sewer)	366.19
PUBLIC SAFETY DIRECT	MOBILE SERVICE TECHNICIAN UNITS 2 & 4	4229	Maintenance - Vehicles	95.00
PUBLIC SAFETY DIRECT	MOBILE SERVICE TECHNICIAN UNITS 2 & 4	4229	Maintenance - Vehicles	190.00

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/3/2014 Through 9/15/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - SIMEK	4269	Uniforms	86.93
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - CHEAURE	4269	Uniforms	65.88
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - SKWERES	4269	Uniforms	62.98
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - BOZEK	4269	Uniforms	17.94
RCM DATA CORPORATION	TONER	4253	Supplies - Office	42.00
ROSENTHAL, MURPHEY, COBLENTZ	AUGUST 2014 LEGAL FEES	4219	Liability Insurance	9,135.00
STACY SHERMAN	TUITION REIMBURSEMENT	4263	Training and Education	660.00
STONE WHEEL, INC.	REPAIR PARTS FOR P.D. STOCK	4229	Maintenance - Vehicles	246.74
STONE WHEEL, INC.	REPAIR PARTS FOR P.D. STOCK	4229	Maintenance - Vehicles	172.28
SUBURBAN L.E.A.P.	CHIEF ERNEST BROWN	4265	Travel/Meetings	25.00
SUBURBAN L.E.A.P.	DEPUTY CHIEF JOHN COOPER	4265	Travel/Meetings	25.00
SUBURBAN L.E.A.P.	CAROL KOPTA	4265	Travel/Meetings	25.00
THEODORE POLYGRAPH SERVICE	LIE DETECTOR TEST - POLICE CANDIDATE	4205	Boards and Commissions	135.00
TOM & JERRY TIRE AND SERVICE	D23 TOWING & HEADLAMP INSTALLATION	4229	Maintenance - Vehicles	144.90
VERIZON WIRELESS	POLICE AIRCARDS & CELLULAR SERVICE	4267	Telephone	798.21
WESTOWN AUTO SUPPLY COMPANY	REPAIR PARTS	4229	Maintenance - Vehicles	571.03
WILLOWBROOK FORD, INC.	D24 TRANSMISSION TREATMENT	4229	Maintenance - Vehicles	159.95
			Total Police Department	25,947.28

CITY OF DARIEN
Expenditure Journal
General Fund
Business District
From 9/3/2014 Through 9/15/2014

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
FIRE & SECURITY SYSTEMS, INC.	ALARM SERVICES - HERITAGE CENTER	4227	Maintenance - Grounds	61.00
			Total Business District	61.00
			Total General Fund	109,431.20

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/3/2014 Through 9/15/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
BEST QUALITY CLEANING, INC.	SEPTEMBER 2014 JANITORIAL SERVICE	4223	Maintenance - Building	608.00
CASE LOTS, INC.	PAPER PRODUCTS	4223	Maintenance - Building	148.70
CINTAS FIRST AID AND SAFETY	FIRST AID SUPPLIES	4219	Liability Insurance	78.45
COM ED	2106 75TH STREET PUMP - ACCT 3118112014	4271	Utilities (Elec,Gas,Wtr,Sewer)	599.24
CONSTELLATION NEW ENERGY, INC.	LAKEVIEW & OAKLEY - ACCT 1389036061	4271	Utilities (Elec,Gas,Wtr,Sewer)	308.90
CONSTELLATION NEW ENERGY, INC.	18W736 MANNING - ACCT 0171115094	4271	Utilities (Elec,Gas,Wtr,Sewer)	65.09
CONSTELLATION NEW ENERGY, INC.	87TH & RIDGE - ACCT 6149050015	4271	Utilities (Elec,Gas,Wtr,Sewer)	46.66
CONSTELLATION NEW ENERGY, INC.	9S720 LEMONT RD - ACCT 4105091007	4271	Utilities (Elec,Gas,Wtr,Sewer)	100.98
CONSTELLATION NEW ENERGY, INC.	1220 PLAINFIELD - ACCT 0185101035	4271	Utilities (Elec,Gas,Wtr,Sewer)	1,904.11
DAS ENTERPRISES, INC.	PLAINFIELD AND LANDSCAPE SCRAPINGS	4231	Maintenance - Water System	1,759.78
DAS ENTERPRISES, INC.	WATER REPAIRS/IRIS ROAD	4231	Maintenance - Water System	799.90
DAS ENTERPRISES, INC.	WATER REPAIRS	4231	Maintenance - Water System	799.90
DUPAGE COUNTY DIV OF TRANSPORT	HIGHWAY PERMIT FOR MAIN BREAK @ 63RD & CASS	4231	Maintenance - Water System	100.00
DUPAGE COUNTY DIV OF TRANSPORT	PERMIT FOR MAIN BREAK & FIRE HYDRANT LEAK @ 805 PLAINFIELD	4231	Maintenance - Water System	100.00
DUPAGE COUNTY DIV OF TRANSPORT	PERMIT FOR COLONIAL MANOR WATER MAIN WORK	4231	Maintenance - Water System	100.00

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/3/2014 Through 9/15/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
DUPAGE COUNTY DIV OF TRANSPORT	PERMIT FOR FIRE HYDRANT LEAK @ PLAINFIELD & BROOKDALE	4231	Maintenance - Water System	100.00
DUPAGE WATER COMMISSION	WATER COSTS	4340	DuPage Water Commission	398,562.48
GRAINGER	COUPLINGS FOR WATER DOG TRAILER	4225	Maintenance - Equipment	14.33
HD SUPPLY WATERWORKS	WATER MAIN REPAIR CLAMPS	4231	Maintenance - Water System	200.84
HOME DEPOT	SUPPLIES	4223	Maintenance - Building	267.03
HOME DEPOT	SUPPLIES	4231	Maintenance - Water System	123.34
HOME DEPOT	SUPPLIES	4241	Quality Control	297.84
LAWSON PRODUCTS INCORPORATED	NUTS & BOLTS FOR HYDRANTS AND VALVES	4231	Maintenance - Water System	648.93
LEE JENSEN SALES, CO., INC.	LIFTING HOOKS	4231	Maintenance - Water System	159.65
NICOR GAS	1041 S. FRONTAGE - ACCT 90-84-11-1000 1	4271	Utilities (Elec,Gas,Wtr,Sewer)	43.52
NICOR GAS	1220 PLAINFIELD - ACCT 21-71-02-6494 2	4271	Utilities (Elec,Gas,Wtr,Sewer)	24.90
PATTEN INDUSTRIES, INC.	GLASS FOR BROKEN WINDOW - TRACTOR 406	4225	Maintenance - Equipment	261.41
PDC LABORATORIES, INC.	GUARD DOG FOR WATER SAMPLES	4241	Quality Control	240.00
RED WING SHOES	UNIFORMS - DON BEUSSE	4269	Uniforms	59.40
SUBURBAN CONCRETE, INC.	WATER	4231	Maintenance - Water System	4,674.80
US GAS	OXYGEN & ACETYLENE TANK RENTAL	4231	Maintenance - Water System	36.00
VERIZON WIRELESS	POLICE AIRCARDS & CELLULAR SERVICE	4267	Telephone	241.02
ZIEBELL WATER SERVICE PRODUCTS	VALVE BOXES & VALVE BOX EXTENSIONS	4231	Maintenance - Water System	2,578.20

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/3/2014 Through 9/15/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
			Total Public Works, Water	416,053.40
			Total Water Fund	416,053.40

CITY OF DARIEN
Expenditure Journal
Motor Fuel Tax
MFT Expenses
From 9/3/2014 Through 9/15/2014

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
ELMHURST CHICAGO STONE COMPANY	STONE DELIVERED TO 1041 S. FRONTAGE ROAD	4245	Road Material	623.31
NORWALK TANK	STREET SUPPLIES	4257	Supplies - Other	225.00
NORWALK TANK	STREET SUPPLIES	4257	Supplies - Other	288.00
QUARRY MATERIALS	COLD PATCH FOR STOCK PILE	4245	Road Material	803.43
			Total MFT Expenses	1,939.74
			Total Motor Fuel Tax	1,939.74

CITY OF DARIEN
Expenditure Journal
Special Service Area Tax Fund
SSA Expenditures
From 9/3/2014 Through 9/15/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
CHRISTOPHER B. BURKE ENG, LTD	TARA HILL WETLANDS	4325	Consulting/Professional	1,099.50
			Total SSA Expenditures	1,099.50
			Total Special Service Area Tax Fund	1,099.50

CITY OF DARIEN
Expenditure Journal
Water Depreciation Fund
Depreciation Expenses
From 9/3/2014 Through 9/15/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
HD SUPPLY WATERWORKS	8 INCH GATE VALVE FOR PLAINFIELD ROAD	4390	Capital Improv-Infrastructure	950.00
LEE JENSEN SALES, CO., INC.	TRENCH BOX RENTAL - PLAINFIELD ROAD VALVE WORK	4390	Capital Improv-Infrastructure	150.00
LEE JENSEN SALES, CO., INC.	DELIVERY FEES FOR TRENCH BOX RENTAL	4390	Capital Improv-Infrastructure	100.00
WATER TOWER CLEAN & COAT, INC.	EXTERIOR CLEANING - LEMONT WATER TOWER	4231	Maintenance - Water System	3,000.00
			Total Depreciation Expenses	4,200.00
			Total Water Depreciation Fund	4,200.00

CITY OF DARIEN
Expenditure Journal
Capital Improvement Fund
Capital Fund Expenditures
From 9/3/2014 Through 9/15/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
ADS	24-IN IRIS HDPE ANIMAL GUARD GRATE	4376	Ditch Projects	122.19
ADS	OLDFIELD DITCH PROJECT	4376	Ditch Projects	7,758.00
DAS ENTERPRISES, INC.	IRIS ROAD	4376	Ditch Projects	799.90
DAS ENTERPRISES, INC.	IRIS ROAD	4376	Ditch Projects	1,559.81
DAS ENTERPRISES, INC.	WATER REPAIRS/IRIS ROAD	4376	Ditch Projects	1,599.80
DAS ENTERPRISES, INC.	RICHMOND & 72ND	4376	Ditch Projects	1,599.80
DAS ENTERPRISES, INC.	72ND & RICHMOND	4376	Ditch Projects	839.90
DAS ENTERPRISES, INC.	IRIS ROAD	4376	Ditch Projects	1,599.80
DAS ENTERPRISES, INC.	IRIS ROAD	4376	Ditch Projects	1,619.80
DUPAGE TOPSOIL, INC.	DIRT DELIVERED FOR 68TH STREET PROJECT	4376	Ditch Projects	4,880.00
E.F. HEIL LLC	DUMP FEES FOR IRIS ROAD DITCH PROJECT	4376	Ditch Projects	2,916.00
E.F. HEIL LLC	DUMP FEES - IRIS ROAD	4376	Ditch Projects	594.00
ELMHURST CHICAGO STONE COMPANY	STONE FOR IRIS ROAD	4376	Ditch Projects	3,458.98
HOMER TREE CARE, INC.	TREE REMOVAL WEST SIDE EASEMENT OF 126 IRIS	4376	Ditch Projects	1,000.00
KIEFT BROS., INC.	ADJUSTING RINGS - 72ND/RICHMOND PROJECT	4376	Ditch Projects	25.00
NORWALK TANK	OLDFIELD ROAD	4376	Ditch Projects	1,592.42
NORWALK TANK	OLDFIELD ROAD DITCH PROJECT	4376	Ditch Projects	5,023.92
NORWALK TANK	RICHMOND & IRIS ROAD DITCH PROJECTS	4376	Ditch Projects	384.00
NORWALK TANK	RICHMOND & IRIS ROAD DITCH PROJECTS	4376	Ditch Projects	585.11
ROSENTHAL, MURPHEY, COBLENTZ	AUGUST 2014 LEGAL FEES	4325	Consulting/Professional	5,670.00
SCORPIO CONSTRUCTION GROUP	68TH STREET LANDSCAPING	4376	Ditch Projects	31,940.00

CITY OF DARIEN
Expenditure Journal
Capital Improvement Fund
Capital Fund Expenditures
From 9/3/2014 Through 9/15/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
SUBURBAN CONCRETE, INC.	IRIS ROAD	4376	Ditch Projects	7,479.92
SUBURBAN CONCRETE, INC.	HIGH ROAD	4376	Ditch Projects	3,335.92
SUBURBAN CONCRETE, INC.	WALK	4380	Sidewalk Replacement Progr...	51,597.36
SUBURBAN CONCRETE, INC.	RESIDENT	4381	Residential Concrete Program	6,562.53
SUBURBAN CONCRETE, INC.	CURB	4383	Curb & Gutter Replacement ...	4,972.05
			Total Capital Fund Expenditures	149,516.21
			Total Capital Improvement Fund	149,516.21
Report Total				682,240.05



P.O. BOX 15123
WILMINGTON, DE
19850-5123

Get updates on the go
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Payment Due Date: 08/24/14
New Balance: \$1,743.11
Minimum Payment: \$348.00

Account number: 4249 3151 7283 4434

\$ 1743 11 Amount Enclosed
Make your check payable to: Chase Card Services

51359 BX 2 24814 C
BRYON VANA
CITY OF DARIEN
1702 PLAINFIELD RD
DARIEN IL 60561-5044



CARDMEMBER SERVICE
PO BOX 15153
WILMINGTON DE 19855-5153



Customer Service: 1-800-275-0883
Mobile: Visit chase.com on your mobile browser

BUSINESS CARD STATEMENT

ACCOUNT SUMMARY

Account Number: [REDACTED]	
Previous Balance	\$1,887.58
Payment, Credits	-\$1,887.58
Purchases	+\$1,743.11
Cash Advances	\$0.00
Balance Transfers	\$0.00
Fees Charged	\$0.00
Interest Charged	\$0.00
New Balance	\$1,743.11
Opening/Closing Date	08/08/14 - 09/02/14
Credit Limit	\$50,000
Available Credit	\$48,258
Cash Access Line	\$10,000
Available for Cash	\$10,000
Past Due Amount	\$0.00
Balance over the Credit Limit	\$0.00

PAYMENT INFORMATION

New Balance	\$1,743.11
Payment Due Date	08/24/14
Minimum Payment Due	\$348.00
Late Payment Warning: If we do not receive your minimum payment by the due date, you may have to pay up to a \$39 late fee.	
Minimum Payment Warning: Enroll in Auto-Pay and avoid missing a payment. To enroll, call the number on the back of your card or go to the web site listed above.	

FLEXIBLE REWARDS SUMMARY

Previous points balance	45,281
+ Points earned on purchases this period	1,744
= New total points balance	47,025

ACCOUNT ACTIVITY

Date of Transaction	Merchant Name or Transaction Description	\$ Amount
08/17	Payment Thank You Image Check BRYON VANA TRANSACTIONS THIS CYCLE (08/08/14 - 08/24/14) - \$1,887.58 INCLUDING PAYMENTS RECEIVED	-1,887.58
08/07	IPASS AUTOREPLENISH [REDACTED] DANIEL GOMBAC 01-30-4265 Inova - Replenish Acct. TRANSACTIONS THIS CYCLE (08/08/14 - 08/24/14) \$40.00	40.00
08/01	USPS.COM CLICK88100811 800-3447778 DC 01-40-4233 Return merchandise	11.04
07/31	OFFICE DEPOT #1105 800-463-8788 IL 01-40-4253 CD rooms for Det Feather	38.84
08/04	LEXISNEXIS RISK MGT 888-392-8244 FL 01-40-4217 Detective Internal Searches	64.00
08/04	OFFICE DEPOT #1105 800-463-8788 IL 01-40-4253 Supplies	16.77
08/06	OFFICE DEPOT #1105 800-463-8788 IL 01-40-4253 Supplies	36.19
08/12	OFFICE DEPOT #1105 800-463-8788 IL 01-40-4253 Supplies	8.64
08/14	WAL-MART #2216 DARIEN IL 01-40-4253 - 89.97 01-40-4265 - 11.77 Staff Mtg supplies	-21.94
08/20	OFFICE DEPOT #1105 800-463-8788 IL 01-40-4253 Supplies	29.13
08/20	OFFICE DEPOT #1090 800-463-8788 MA 01-40-4253 DVD's for Detectives	48.29
08/21	OFFICE DEPOT #1105 800-463-8788 IL 01-40-4253 Supplies	47.71
08/26	USPS.COM CLICK88100811 800-3447778 DC 01-40-4233 Return merchandise	12.75
08/28	ITDADR3 708-922-1280 IL 01-40-4263 - Conference - JAMES A LORER	590.00
08/29	EB *CORROS ANNUAL TRAI EVENTBRITE CA 01-40-4263 Training/Conference Show CAROL KOPTA TRANSACTIONS THIS CYCLE (08/08/14 - 08/24/14) \$895.80	80.00

ACCOUNT ACTIVITY

(CONTINUED)

Date of Transaction	Merchant Name or Transaction Description	\$ Amount
08/11	RADIO SHACK COR00166318 DOWNERS GROVE IL 01-40-4217 Batteries	48.71
08/29	IACP 800-843-4227 VA 01-40-4263 IACP Conference Registration JOHN COOPER TRANSACTIONS THIS CYCLE (CARD 4542) \$396.71	350.00
08/18	FEDEX OFFICE 00066319 WILLOWBROOK IL 01-10-4035 Arbitration Exhibit SCOTT COREN TRANSACTIONS THIS CYCLE (CARD 4587) \$194.88	194.88
08/08	SUBURBAN DOOR CHECK AN WESTMONT IL 01-40-4253 Key	2.40
08/07	DUNKIN #940181 035 DARIEN IL 01-40-4265 Snack for dog care work done on church	18.98
08/11	RADIO SHACK COR00164434 WILLOWBROOK IL 01-40-4217 Batteries	87.98
08/11	RADIO SHACK COR00164608 DOWNERS GROVE IL 01-40-4217 Batteries	31.88
08/16	WALGREENS #6176 DARIEN IL 01-40-4217 MARY BELMONTE TRANSACTIONS THIS CYCLE (CARD 8708) \$115.72 Lithium Batteries	5.43

2014 Totals Year-to-Date	
Total fees charged in 2014	\$0.00
Total interest charged in 2014	\$0.00

Year-to-date totals do not reflect any fee or interest refunds you may have received.

INTEREST CHARGES

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Balance Type	Annual Percentage Rate (APR)	Balance Subject To Interest Rate	Interest Charges
PURCHASES			
Purchases	18.24% (v)	-0-	-0-
CASH ADVANCES			
Cash Advances	19.24% (v)	-0-	-0-
BALANCE TRANSFERS			
Balance Transfer	18.24% (v)	-0-	-0-

(v) = Variable Rate

31 Days in Billing Period

Please see Information About Your Account section for the Calculation of Balance Subject to Interest Rate, Annual Renewal Notice, How to Avoid Interest on Purchases, and other important information, as applicable.

CITY OF DARIEN

**EXPENDITURE APPROVAL LIST
FOR CITY COUNCIL MEETING ON
October 6, 2014**

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		\$72,095.59
Water Fund		\$19,439.80
Motor Fuel Tax Fund		\$17,452.30
Water Depreciation Fund		\$2,040.00
Debt Service Fund		
Capital Improvement Fund		\$356,633.46
Special Service Area Tax Fund		
Federal Equitable Sharing Fund		\$1,516.13
	Subtotal:	\$ 469,177.28
General Fund Payroll	<i>09/18/14</i>	\$ 250,809.67
Water Fund Payroll	<i>09/18/14</i>	\$ 19,078.52
	Subtotal:	\$ 269,888.19
Total to be Approved by City Council:		\$ 739,065.47

Approvals:

Kathleen Moesle Weaver, Mayor

JoAnne E. Ragona, City Clerk

Michael J. Coren, Treasurer

Bryon D. Vana, City Administrator

CITY OF DARIEN
Expenditure Journal
General Fund
Administration
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
ABILA	BALANCE DUE - FUND ACCOUNTING UPDATE	4325	Consulting/Professional	695.00
AIS	JUNE 11, 2014	4325	Consulting/Professional	42.50
AIS	JUNE 16, 2014	4325	Consulting/Professional	42.50
AIS	PORT EXTENSION CORD	4325	Consulting/Professional	18.27
AIS	JUNE 2014 COMPUTER SERVICES	4325	Consulting/Professional	3,263.45
BEST QUALITY CLEANING, INC.	OCTOBER 2014 JANITORIAL SERVICE	4345	Janitorial Service	1,182.00
CALL ONE, INC.	SERVICE CALL - PASSWORD RESET	4225	Maintenance - Equipment	210.00
CALL ONE, INC.	TELEPHONE AND DATA LINES	4267	Telephone	3,623.98
CHUCK'S SOUTHERN COMFORTS CAFE	CORDLESS MICROPHONES & MIXER FOR TOWN HALL MEETING	4330	Contingency	280.00
DUPAGE COUNTY PUBLIC WORKS	1702 PLAINFIELD ROAD - ACCT 21005549-01	4271	Utilities (Elec,Gas,Wtr,Sewer)	23.97
DUPAGE COUNTY RECORDER	R2014 074311 - 7928 GRANT LIEN	4221	Legal Notices	8.00
DUPAGE COUNTY RECORDER	DARIEN POINTE COPIES	4221	Legal Notices	2.00
DUPAGE COUNTY RECORDER	R2014 075687 7928 GRANT LIEN	4221	Legal Notices	8.00
DUPAGE COUNTY RECORDER	R2014 075943 6902 HIGH ROAD LIEN	4221	Legal Notices	8.00
DUPAGE MAYORS MANAGERS CONF.	ANNUAL INTERGOVERNMENTAL LOAN PAYMENT	4325	Consulting/Professional	4,999.59
GARVEY'S OFFICE PRODUCTS	SUPPLIES	4253	Supplies - Office	14.38
IL GOVT FINANCE OFFICERS ASSOC	ACCOUNTANT JOB POSTING	4221	Legal Notices	250.00
MUNICIPAL WEB SERVICES	AUGUST 2014 WEBSITE MAINTENANCE	4325	Consulting/Professional	537.00

CITY OF DARIEN
Expenditure Journal
General Fund
Administration
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
NEXTEL COMMUNICATIONS	PUBLIC WORKS AIRCARDS	4267	Telephone	112.99
NOTARY PUBLIC ASSOCIATION OF I	ROBYN C. PARKS - NOTARY PUBLIC COMMISSION RENEWAL	4213	Dues and Subscriptions	49.00
OFFICE DEPOT	SUPPLIES	4253	Supplies - Office	48.78
OFFICE DEPOT	SUPPLIES	4253	Supplies - Office	86.82
OFFICE DEPOT	SUPPLIES	4253	Supplies - Office	11.23
OFFICE DEPOT	SUPPLIES	4253	Supplies - Office	17.66
OFFICE DEPOT	SUPPLIES	4253	Supplies - Office	77.83
PAUL NOSEK	WINDOWS 8.1 UPGRADE	4325	Consulting/Professional	99.99
PITNEY BOWES GLOBAL FINANCIAL	EQUIPMENT RENTAL-JUNE 30, 2014 TO SEPTEMBER 30, 2014	4243	Rent - Equipment	254.82
POSTAGE BY PHONE RESERVE ACCT.	POSTAGE METER REFILL - ACCOUNT 13380100	4233	Postage/Mailings	1,645.00
			Total Administration	17,612.76

CITY OF DARIEN
Expenditure Journal
General Fund
City Council
From 9/16/2014 Through 10/6/2014

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
STERLING CODIFIERS, INC.	CODIFICATION - SUPPLEMENT #39	4325	Consulting/Professional	608.00
			Total City Council	608.00

**CITY OF DARIEN
Expenditure Journal
General Fund
Community Development
From 9/16/2014 Through 10/6/2014**

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
CHRISTOPHER B. BURKE ENG, LTD	REVIEW CASS AVENUE SIDEWALK - 75TH TO PLAINFIELD	4325	Consulting/Professional	220.00
CHRISTOPHER B. BURKE ENG, LTD	PARK DISTRICT PARKING LOT EXPANSION	4328	Conslt/Prof Reimbursable	110.00
CHRISTOPHER B. BURKE ENG, LTD	REVIEW OF PARKING PLANS	4328	Conslt/Prof Reimbursable	254.50
ELEVATOR INSPECTION SERVICE CO	TWO ELEVATOR REINSPECTIONS	4328	Conslt/Prof Reimbursable	50.00
JOSEPH ALGOZINE	SEPTEMBER 2014 ELECTRICAL INSPECTIONS	4325	Consulting/Professional	735.00
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE - 6902 HIGH ROAD	4328	Conslt/Prof Reimbursable	210.00
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE - 7928 GRANT	4328	Conslt/Prof Reimbursable	105.00
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE - PLAINFIELD & CLARENDON HILLS ROAD	4328	Conslt/Prof Reimbursable	210.00
			Total Community Development	1,894.50

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
ADVANCED DRAINAGE SYSTEMS	OLDFIELD ROAD & 77TH REAR YARD DRAINAGE PROJECT	4374	Drainage Projects	431.00
AERO INDUSTRIES, INC.	SPRINGS FOR TARP SYSTEM - TRUCK 109	4229	Maintenance - Vehicles	31.00
ALL-STAR MAINTENANCE	LANDSCAPE MAINTENANCE - PINE PARKWAY	4257	Supplies - Other	130.00
AUTOMATED LOGIC	PD HVAC SERVICE CONTRACT	4223	Maintenance - Building	388.36
CARQUEST AUTO PARTS STORES	REPAIR PARTS FOR FLEET VEHICLES	4225	Maintenance - Equipment	98.35
CARQUEST AUTO PARTS STORES	REPAIR PARTS FOR POLICE FLEET VEHICLES	4225	Maintenance - Equipment	115.35
CARQUEST AUTO PARTS STORES	RETURN FROM INVOICE 432484	4225	Maintenance - Equipment	(17.00)
CHRISTOPHER B. BURKE ENG, LTD	NPDES PERMIT ASSISTANCE	4325	Consulting/Professional	279.08
CLASSIC FENCE, INC.	HAND RAILS - CITY HALL & POLICE DEPARTMENT	4223	Maintenance - Building	2,000.00
COM ED	1041 S. FRONTAGE ROAD - ACCT 0788310001	4271	Utilities (Elec,Gas,Wtr,Sewer)	28.05
COM ED	STREET LIGHTS - ACCT 0788318007	4359	Street Light Oper & Maint.	575.85
COM ED	STREET LIGHTS - ACCT 0448008035	4359	Street Light Oper & Maint.	334.45
COM ED	STREET LIGHTS - ACCT 0267129091	4359	Street Light Oper & Maint.	1,519.82
COM ED	STREET LIGHTS - ACCT 0788318007	4359	Street Light Oper & Maint.	605.85
CONSTELLATION NEW ENERGY, INC.	STREET LIGHTS - ACCOUNT 0448008035	4359	Street Light Oper & Maint.	1,186.66

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
CONSTELLATION NEW ENERGY, INC.	2101 W. 75TH STREET - ACCOUNT 0269155053	4359	Street Light Oper & Maint.	51.73
CONSTELLATION NEW ENERGY, INC.	STREET LIGHTS - ACCT 2343005070	4359	Street Light Oper & Maint.	8.23
CULLIGAN	WATER & FILTER RENTAL - 1041 S. FRONTAGE	4223	Maintenance - Building	98.16
DARIEN PARK DISTRICT	EQUIPMENT DAMAGE REIMBURSEMENT	4219	Liability Insurance	1,715.00
DAVID J. FELL	UNIFORM ALLOWANCE	4269	Uniforms	198.00
DAVID J. FELL	UNIFORM ALLOWANCE	4269	Uniforms	178.00
DUPAGE TOPSOIL, INC.	DIRT FOR CONCRETE RESTORATIONS	4257	Supplies - Other	150.00
FASTENAL COMPANY	PRODUCT TO TRANSFER FLUID FROM 55 GALLON DRUMS	4259	Small Tools & Equipment	97.81
FIRST ADVANTAGE OCCUPATIONAL	RANDOM DRUG SCREEN - ACCT 945753	4219	Liability Insurance	31.48
FREEWAY FORD-STERLING TRUCK	REPAIR PARTS FOR STOCK & TRUCK 106	4229	Maintenance - Vehicles	224.92
FREEWAY FORD-STERLING TRUCK	REPAIR PARTS FOR STOCK & TRUCK 106	4229	Maintenance - Vehicles	158.55
GRAINGER	REPAIR PART 208	4225	Maintenance - Equipment	32.05
GRAINGER	SAND BAGS FOR DARIENFEST BARRICADES	4257	Supplies - Other	50.85
GRAINGER	SINGLE FLINT LIGHTER FOR TORCHES	4259	Small Tools & Equipment	6.36
LAWSON PRODUCTS INCORPORATED	MECHANIC SUPPLIES	4259	Small Tools & Equipment	272.38
LINDCO EQUIPMENT SALES, INC.	REPAIR PART FOR TRUCK 109	4229	Maintenance - Vehicles	261.79
MARTIN IMPLEMENT SALES, INC.	REPAIR PARTS - TRACTORS 202 & 207	4225	Maintenance - Equipment	149.51

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
MARTIN IMPLEMENT SALES, INC.	REPAIR PARTS - TRACTORS 202 & 207	4225	Maintenance - Equipment	72.69
MARTIN IMPLEMENT SALES, INC.	REPAIR PARTS FOR 202 & STOCK	4225	Maintenance - Equipment	145.38
MARTIN IMPLEMENT SALES, INC.	REPAIR PARTS FOR 202 & STOCK	4225	Maintenance - Equipment	72.70
MC CANN INDUSTRIES INC	REPAIR PARTS FOR PLATE COMPACTOR	4225	Maintenance - Equipment	71.35
McMASTER-CARR SUPPLY CO.	TREE RELATED SUPPLIES	4223	Maintenance - Building	86.67
McMASTER-CARR SUPPLY CO.	TREE RELATED SUPPLIES	4229	Maintenance - Vehicles	7.02
McMASTER-CARR SUPPLY CO.	TREE RELATED SUPPLIES	4350	Forestry	32.19
NICOR GAS	1041 S. FRONTAGE - ACCT 90-84-11-1000 1	4271	Utilities (Elec,Gas,Wtr,Sewer)	80.87
NORWALK TANK	OLDFIELD DITCH PROJECTS	4257	Supplies - Other	896.00
NORWALK TANK	CROSSROADS REIMBURSABLE & SUPPLIES	4257	Supplies - Other	282.00
NORWALK TANK	CROSSROADS REIMBURSABLE & SUPPLIES	4257	Supplies - Other	188.75
NORWALK TANK	77TH & SEQUOIA	4374	Drainage Projects	576.00
OCCUPATIONAL HEALTH CENTERS	RANDOM DRUG SCREEN	4219	Liability Insurance	52.00
PATTEN INDUSTRIES, INC.	EMERGENCY DIAGNOSTICS & REPAIR PARTS FOR TRACTOR 204	4225	Maintenance - Equipment	3,010.45
PATTEN INDUSTRIES, INC.	FREIGHT FOR REPAIR PARTS	4225	Maintenance - Equipment	9.54

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
PATTEN INDUSTRIES, INC.	HYDRAULIC HOSES & COUPLINGS FOR TRUCK 104	4229	Maintenance - Vehicles	168.87
POSTAGE BY PHONE RESERVE ACCT.	POSTAGE METER REFILL - ACCOUNT 13380100	4233	Postage/Mailings	720.00
RAGS ELECTRIC	LIGHT REPAIR - INTERROGATION ROOM	4223	Maintenance - Building	522.58
RED WING SHOES	UNIFORM ALLOWANCE PETE KILIANEK	4219	Liability Insurance	157.00
RED WING SHOES	UNIFORM ALLOWANCE - RICH LEPIC	4269	Uniforms	172.80
RENDEL'S GMC, INC.	REPAIR PARTS FOR FLEET VEHICLES	4229	Maintenance - Vehicles	319.74
RENDEL'S GMC, INC.	REPAIR PARTS FOR 103	4229	Maintenance - Vehicles	565.17
RIC MAR INDUSTRIES, INC.	MECHANIC SUPPLIES	4225	Maintenance - Equipment	451.25
STATE FIRE MARSHALL	BOILER INSPECTION - 1710 PLAINFIELD ROAD	4223	Maintenance - Building	70.00
TAMELING, INC.	CAPITOL DRIVE DITCH PROJECT & CONCRETE RESTORATIONS	4257	Supplies - Other	70.00
TRAFFIC CONTROL AND PROTECTION	SIGNS FOR TRAFFIC CONTROL ON OLDFIELD ROAD	4257	Supplies - Other	357.75
TRAFFIC CONTROL AND PROTECTION	DARIENFEST BARRICADES WITH LIGHTS AND FLASHING LIGHTS	4257	Supplies - Other	994.00
TRUGREEN	75TH STREET FERTILIZATION	4350	Forestry	1,043.27
TYCO INTEGRATED SECURITY LLC	ALARM SERVICE AT 1041 S. FRONTAGE ROAD 10/1/14 - 12/31/14	4223	Maintenance - Building	265.79
UNIQUE PRODUCTS & SERVICE CORP	JANITORIAL SUPPLIES	4223	Maintenance - Building	131.65

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
VERMEER-ILLINOIS, INC	REPAIR PARTS FOR 304 & STOCK	4225	Maintenance - Equipment	747.12
VERMEER-ILLINOIS, INC	REPAIR PARTS FOR 304 & STOCK	4225	Maintenance - Equipment	581.32
WEST SIDE EXCHANGE	REPAIR PARTS 304	4225	Maintenance - Equipment	981.67
WESTOWN AUTO SUPPLY COMPANY	PARTS FOR STOCK	4223	Maintenance - Building	35.96
WESTOWN AUTO SUPPLY COMPANY	PARTS FOR D28, 307, AND STOCK	4225	Maintenance - Equipment	19.23
WESTOWN AUTO SUPPLY COMPANY	PARTS FOR STOCK	4229	Maintenance - Vehicles	58.29
WESTOWN AUTO SUPPLY COMPANY	PARTS FOR D28, 307, AND STOCK	4229	Maintenance - Vehicles	5.50
WILLOWBROOK FORD, INC.	REPAIR PARTS FOR FLEET VEHICLES	4229	Maintenance - Vehicles	60.51
			Total Public Works, Streets	25,474.72

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
ADVANTAGE CHEVROLET	REPAIR PARTS FOR POLICE FLEET VEHICLES	4229	Maintenance - Vehicles	114.75
ADVANTAGE CHEVROLET	REPAIR PARTS FOR POLICE FLEET VEHICLES	4229	Maintenance - Vehicles	112.77
ADVANTAGE CHEVROLET	REPAIR PARTS FOR POLICE FLEET VEHICLES	4229	Maintenance - Vehicles	91.80
ADVANTAGE CHEVROLET	REPAIR PARTS FOR POLICE FLEET VEHICLES	4229	Maintenance - Vehicles	75.18
ADVANTAGE CHEVROLET	REPAIR PARTS FOR POLICE FLEET VEHICLES	4229	Maintenance - Vehicles	21.10
ADVANTAGE CHEVROLET	REPAIR PARTS FOR POLICE FLEET VEHICLES	4229	Maintenance - Vehicles	250.00
ADVANTAGE CHEVROLET	REPAIR PARTS FOR POLICE FLEET VEHICLES	4229	Maintenance - Vehicles	134.11
ALPHA PRINTING	PROPERTY SHEETS	4235	Printing and Forms	415.20
BILL KAY CHEVROLET	REPAIR HIGH IDLE - D9	4229	Maintenance - Vehicles	109.95
BILL KAY CHEVROLET	TRACTION CONTROL LIGHT - D3	4229	Maintenance - Vehicles	530.38
CANON SOLUTIONS AMERICA, INC.	MAINTENANCE SERGEANT'S COPIER JULY 1 - AUGUST 31, 2014	4225	Maintenance - Equipment	88.55
CARQUEST AUTO PARTS STORES	REPAIR PARTS FOR POLICE FLEET VEHICLES	4229	Maintenance - Vehicles	157.67
CARQUEST AUTO PARTS STORES	REPAIR PARTS FOR POLICE FLEET VEHICLES	4229	Maintenance - Vehicles	8.48

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
CARQUEST AUTO PARTS STORES	RETURN FROM INVOICE 433004	4229	Maintenance - Vehicles	(146.73)
CARQUEST AUTO PARTS STORES	REPAIR PARTS FOR FLEET VEHICLES	4229	Maintenance - Vehicles	146.73
COMCAST CABLE	CABLE BOXES - ACCT 8771-20-121-0021147	4267	Telephone	8.45
CRITICAL TECHNOLOGY SOLUTIONS	CAMERA RENTAL - DARIENFEST	4243	Rent - Equipment	1,700.00
DUPAGE COUNTY ANIMAL CONTROL	PICK UP & BOARDED - YORKIE	4201	Animal Control	75.00
DUPAGE COUNTY PUBLIC WORKS	SEWER MAINTENANCE - 1710 PLAINFIELD	4271	Utilities (Elec,Gas,Wtr,Sewer)	101.41
I/O SOLUTIONS	SERGEANTS EXAM	4205	Boards and Commissions	3,565.00
ILLINOIS ATTORNEY GENERAL	SEX OFFENDER REGISTRATION- 14-21844	4217	Investigation and Equipment	30.00
ILLINOIS ATTORNEY GENERAL	SEX OFFENDER REGISTRATION 14-23757	4217	Investigation and Equipment	30.00
ILLINOIS STATE POLICE	SEX OFFENDER REGISTRATION FUND CASE 14-21844	4217	Investigation and Equipment	30.00
ILLINOIS STATE POLICE	SEX OFFENDER REGISTRATION FUND - CASE 14-23757	4217	Investigation and Equipment	30.00
KALE UNIFORMS	UNIFORM ALLOWANCE - GREENABERG	4269	Uniforms	257.27
KALE UNIFORMS	UNIFORM ALLOWANCE - GREENABERG	4269	Uniforms	15.00
MICHAEL LOREK	UPS SHIPPING FOR RIFLE REPAIR	4233	Postage/Mailings	101.84
POLICE MAGAZINE	JOHN COOPER SUBSCRIPTION RENEWAL POLICE MAGAZINE	4213	Dues and Subscriptions	14.99

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
POSTAGE BY PHONE RESERVE ACCT.	POSTAGE METER REFILL - ACCOUNT 13380100	4233	Postage/Mailings	630.00
PROVEN BUSINESS SYSTEMS	TONER FOR TOSHIBA COPIER	4225	Maintenance - Equipment	278.20
PUBLIC SAFETY DIRECT	K-9 SQUAD SERVICE	4229	Maintenance - Vehicles	2,324.98
RAY O'HERRON CO. INC.	UNIFORM - AUXILIARY GUGLILMO	4203	Auxiliary Police	37.99
RAY O'HERRON CO. INC.	UNIFORM - AUXILIARY GUGLIMO	4203	Auxiliary Police	97.48
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - RENNER	4269	Uniforms	370.98
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - COOPER	4269	Uniforms	30.00
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - STUTTE	4269	Uniforms	438.97
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - RENNER	4269	Uniforms	55.97
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - PICCOLI	4269	Uniforms	358.93
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - CHEAURE	4269	Uniforms	28.99
RAY O'HERRON CO. INC.	START UP UNIFORM - ERIC SARAT	4269	Uniforms	1,398.90
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - NORTON	4269	Uniforms	500.38
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - BROWN	4269	Uniforms	95.99
RCM DATA CORPORATION	TONER FOR DETECTIVE COLOR PRINTER	4253	Supplies - Office	468.00
RICOH USA, INC.	FINAL PAYMENT ON MAINTENANCE AGREEMENT	4225	Maintenance - Equipment	680.34
SAM'S CLUB	SUPPLIES	4265	Travel/Meetings	28.44
SHELL	FUEL	4273	Vehicle (Gas and Oil)	321.39

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
TREASURER, STATE OF ILLINOIS	FUND 527 - BEESLEY - CASE 14-21844	4217	Investigation and Equipment	5.00
TREASURER, STATE OF ILLINOIS	FUND 527 - PEREZ - CASE 14-23757	4217	Investigation and Equipment	5.00
UNIFORM DEN, INC.	4 VESTS - AXILIARY NAKIS	4203	Auxiliary Police	399.00
UNIFORM DEN, INC.	4 VESTS - AXILIARY HOSCH	4203	Auxiliary Police	399.00
UNIFORM DEN, INC.	4 VESTS - AXILIARY SCHNEIDER	4203	Auxiliary Police	399.00
UNIFORM DEN, INC.	4 VESTS - AXILIARY GUGLIELMO	4203	Auxiliary Police	399.00
UNIFORM DEN, INC.	SHIPPING	4203	Auxiliary Police	15.51
UNIFORM DEN, INC.	VEST REPLACEMENT - LISKA	4269	Uniforms	713.00
UNIFORM DEN, INC.	VEST REPLACEMENT - LISS	4269	Uniforms	713.00
UNIFORM DEN, INC.	VEST REPLACEMENT - STUTTE	4269	Uniforms	492.00
UNIFORM DEN, INC.	VEST REPLACEMENT - LOREK	4269	Uniforms	713.00
UNIFORM DEN, INC.	VEST REPLACEMENT - RENNER	4269	Uniforms	492.00
UNIFORM DEN, INC.	VEST REPLACEMENT - HELLMANN	4269	Uniforms	492.00
UNIFORM DEN, INC.	VEST REPLACEMENT - PICCOLI	4269	Uniforms	492.00
UNIFORM DEN, INC.	VEST REPLACEMENT - HRUBY	4269	Uniforms	713.00
UNIFORM DEN, INC.	VEST REPLACEMENT - KOSIENIAK	4269	Uniforms	492.00
UNIFORM DEN, INC.	VEST REPLACEMENT - TOPEL	4269	Uniforms	713.00
WESTOWN AUTO SUPPLY COMPANY	PARTS FOR D28, 307, AND STOCK	4229	Maintenance - Vehicles	27.74

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
WESTOWN AUTO SUPPLY COMPANY	PARTS FOR D28, 307, AND STOCK	4229	Maintenance - Vehicles	109.17
WESTOWN AUTO SUPPLY COMPANY	REPAIR PARTS - PD 28	4229	Maintenance - Vehicles	10.53
WESTOWN AUTO SUPPLY COMPANY	REPAIR PARTS - D7	4229	Maintenance - Vehicles	147.83
WESTOWN AUTO SUPPLY COMPANY	PARTS FOR STOCK	4229	Maintenance - Vehicles	7.55
WESTOWN AUTO SUPPLY COMPANY	PARTS FOR D4 AND STOCK	4229	Maintenance - Vehicles	139.95
WESTOWN AUTO SUPPLY COMPANY	PARTS FOR D4 AND STOCK	4229	Maintenance - Vehicles	139.95
WILLIAM W. GREENABERG	UNIFORM ALLOWANCE	4269	Uniforms	100.00
WILLOWBROOK FORD, INC.	TIRE ALIGNMENT & INSPECTION D23	4229	Maintenance - Vehicles	85.46
WILLOWBROOK FORD, INC.	REPAIR PARTS FOR FLEET VEHICLES	4229	Maintenance - Vehicles	289.22
WILLOWBROOK FORD, INC.	REPAIR PARTS FOR FLEET VEHICLES	4229	Maintenance - Vehicles	77.97
WILLOWBROOK FORD, INC.	REPAIR PARTS FOR FLEET VEHICLES	4229	Maintenance - Vehicles	159.95
WILLOWBROOK FORD, INC.	REPAIR PARTS FOR FLEET VEHICLES	4229	Maintenance - Vehicles	77.97
WILLOWBROOK FORD, INC.	REPAIR PARTS FOR FLEET VEHICLES	4229	Maintenance - Vehicles	513.93
WILLOWBROOK FORD, INC.	REPAIR PARTS FOR FLEET VEHICLES	4229	Maintenance - Vehicles	757.05
			Total Police Department	26,505.61
			Total General Fund	72,095.59

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
AUTOMATIC CONTROL SERVICES	SERVICE CALL FOR 75TH ST CHLORINE BOOSTER PUMP FAILURE	4325	Consulting/Professional	281.60
BEST QUALITY CLEANING, INC.	OCTOBER 2014 JANITORIAL SERVICE	4223	Maintenance - Building	608.00
CALL ONE, INC.	TELEPHONE AND DATA LINES	4267	Telephone	639.53
COM ED	1041 S. FRONTAGE ROAD - ACCT 0788310001	4271	Utilities (Elec, Gas, Wtr, Sewer)	28.04
COM ED	2103 75TH STREET PUMP - ACCT 3118112014	4271	Utilities (Elec, Gas, Wtr, Sewer)	398.23
CONSTELLATION NEW ENERGY, INC.	18W736 MANNING - ACCT 0171115094	4271	Utilities (Elec, Gas, Wtr, Sewer)	76.10
CONSTELLATION NEW ENERGY, INC.	LAKEVIEW & OAKLEY - ACCT 1389036061	4271	Utilities (Elec, Gas, Wtr, Sewer)	298.23
CONSTELLATION NEW ENERGY, INC.	87TH & RIDGE ROAD - ACCT 6149050015	4271	Utilities (Elec, Gas, Wtr, Sewer)	47.34
CONSTELLATION NEW ENERGY, INC.	1220 PLAINFIELD - ACCT 0185101035	4271	Utilities (Elec, Gas, Wtr, Sewer)	1,309.93
CONSTELLATION NEW ENERGY, INC.	9S720 LEMONT ROAD - ACCT 4105091007	4271	Utilities (Elec, Gas, Wtr, Sewer)	95.44
CULLIGAN	WATER & FILTER RENTAL - 1041 S. FRONTAGE	4223	Maintenance - Building	98.16
DAS ENTERPRISES, INC.	PICKUP MIXED MATERIALS FROM PUBLIC WORKS	4231	Maintenance - Water System	1,599.80
DAS ENTERPRISES, INC.	COLONIAL MANOR/WATER SPOILS	4231	Maintenance - Water System	2,339.71
DUPAGE TOPSOIL, INC.	TOPSOIL FOR RESTORATIONS	4231	Maintenance - Water System	250.00

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
ENVIRO-TEST & PERRY LABS	MONTHLY COLIFORM SAMPLES	4241	Quality Control	254.40
FLEETPRIDE	REPAIR PART FOR TRUCK 408	4225	Maintenance - Equipment	23.40
HD SUPPLY WATERWORKS	REPAIR CLAMPS & BRASS FITTINGS	4231	Maintenance - Water System	561.86
HD SUPPLY WATERWORKS	REPAIR CLAMPS	4231	Maintenance - Water System	1,406.00
LAWSON PRODUCTS INCORPORATED	STAINLESS STEEL NUTS & BOLTS FOR VALVES & HYDRANTS	4231	Maintenance - Water System	616.49
NICOR GAS	1041 S. FRONTAGE - ACCT 90-84-11-1000 1	4271	Utilities (Elec,Gas,Wtr,Sewer)	80.87
NICOR GAS	1897 MANNING - ACCT 12-34-41-1000 7	4271	Utilities (Elec,Gas,Wtr,Sewer)	23.19
NICOR GAS	1930 MANNING - ACCT 05-00-21-1000 4	4271	Utilities (Elec,Gas,Wtr,Sewer)	46.51
NICOR GAS	8600 LEMONT ROAD - ACCT 23-64-41-1000 1	4271	Utilities (Elec,Gas,Wtr,Sewer)	35.99
PAVEMENT SYSTEMS	IRIS ROAD DITCH PROJECT & DRIVEWAY REPAIR	4231	Maintenance - Water System	1,410.00
POSTAGE BY PHONE RESERVE ACCT.	POSTAGE METER REFILL - ACCOUNT 13380100	4233	Postage/Mailings	5.00
TAMELING, INC.	SEED & BLANKET	4231	Maintenance - Water System	278.00
TYCO INTEGRATED SECURITY LLC	ALARM SERVICE AT 1041 S. FRONTAGE ROAD 10/1/14 - 12/31/14	4223	Maintenance - Building	265.78
WATER PRODUCTS - AURORA	SADDLE B-BOXES & BASES FOR B-BOXES	4231	Maintenance - Water System	359.08
WATER RESOURCES, INC.	5/8 X 3/4 WATER METERS	4880	Water Meter Purchases	4,200.00
WESTOWN AUTO SUPPLY COMPANY	PARTS FOR STOCK	4223	Maintenance - Building	35.96
WILLOWBROOK FORD, INC.	REPAIR PARTS FOR FLEET VEHICLES	4225	Maintenance - Equipment	368.08

**CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/16/2014 Through 10/6/2014**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
WILLOWBROOK FORD, INC.	REPAIR PARTS FOR FLEET VEHICLES	4225	Maintenance - Equipment	368.08
ZIEBELL WATER SERVICE PRODUCTS	REPAIR CLAMPS	4231	Maintenance - Water System	<u>1,031.00</u>
			Total Public Works, Water	19,439.80
			Total Water Fund	<u>19,439.80</u>

CITY OF DARIEN
Expenditure Journal
Motor Fuel Tax
MFT Expenses
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
CENTRAL BLACKTOP	STREET PATCHING	4245	Road Material	603.72
ELMHURST CHICAGO STONE COMPANY	STONE FOR VARIOUS PROJECTS	4257	Supplies - Other	3,129.88
KIEFT BROS., INC.	OLDFIELD ROAD & MFT	4257	Supplies - Other	1,542.00
KIEFT BROS., INC.	OLDFIELD ROAD DITCH PROJECT & ROAD SUPPLIES	4257	Supplies - Other	1,934.40
QUARRY MATERIALS	MISCELLANEOUS ROAD PATCHING	4245	Road Material	743.08
QUARRY MATERIALS	ROAD MATERIAL	4245	Road Material	478.92
QUARRY MATERIALS	ROAD MATERIALS	4245	Road Material	424.84
QUARRY MATERIALS	ROAD MATERIALS	4245	Road Material	778.96
SUPERIOR ROAD STRIPING, INC.	ROAD STRIPING	4261	Pavement Striping	<u>7,816.50</u>
			Total MFT Expenses	<u>17,452.30</u>
			Total Motor Fuel Tax	17,452.30

CITY OF DARIEN
Expenditure Journal
Water Depreciation Fund
Depreciation Expenses
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
EJ USA, INC.	VALVE & FIRE HYDRANT FOR REPLACEMENT ON ROSEHILL	4390	Capital Improv-Infrastructure	2,040.00
			Total Depreciation Expenses	2,040.00
			Total Water Depreciation Fund	2,040.00

CITY OF DARIEN
Expenditure Journal
Federal Equitable Sharing Fund
Police Department
From 9/16/2014 Through 10/6/2014

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
DOJO TOYS	HAND TARGET SYSTEM	4213	Dues and Subscriptions	<u>931.13</u>
			Total Police Department	931.13

CITY OF DARIEN
Expenditure Journal
Federal Equitable Sharing Fund
Drug Forfeiture Expenditures
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
JESSUP'S AUTOSECURITY	REMOTE CAR SECURITY & STARTER - K9	4213	Dues and Subscriptions	585.00
			Total Drug Forfeiture Expenditures	585.00
			Total Federal Equitable Sharing Fund	1,516.13

CITY OF DARIEN
Expenditure Journal
Capital Improvement Fund
Capital Fund Expenditures
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
ADVANCED DRAINAGE SYSTEMS	IRIS PIPE REPAIR	4376	Ditch Projects	86.98
ADVANCED DRAINAGE SYSTEMS	77TH REAR YARD DRAINAGE PROJECT	4376	Ditch Projects	6,465.00
BEHM PAVEMENT MAINT. INC.	2014 CRACK SEAL PROGRAM	4382	Crack Seal Program	111,088.75
CHRISTOPHER B. BURKE ENG, LTD	2014 ROAD PROGRAM	4325	Consulting/Professional	785.00
CHRISTOPHER B. BURKE ENG, LTD	HERITAGE CENTER DEVELOPMENT	4325	Consulting/Professional	58.79
CHRISTOPHER B. BURKE ENG, LTD	KENTWOOD COURT CULVERT REPLACEMENT	4376	Ditch Projects	5,619.13
CHRISTOPHER B. BURKE ENG, LTD	PLAINFIELD & BAILEY ROADWAY IMPROVEMENTS	4815	Equipment	6,098.38
CLASSIC FENCE, INC.	126 IRIS FENCE REMOVAL	4376	Ditch Projects	1,900.00
CLASSIC FENCE, INC.	HAND RAILS - CITY HALL & POLICE DEPARTMENT	4815	Equipment	20,810.00
DAS ENTERPRISES, INC.	OLDFIELD ROAD DITCH PROJECT	4376	Ditch Projects	1,599.80
DAS ENTERPRISES, INC.	OLDFIELD ROAD DITCH PROJECT	4376	Ditch Projects	1,079.87
DAS ENTERPRISES, INC.	OLDFIELD ROAD DITCH PROJECT	4376	Ditch Projects	2,399.70
DAS ENTERPRISES, INC.	OLDFIELD ROAD DITCH PROJECT	4376	Ditch Projects	1,599.80
DAS ENTERPRISES, INC.	OLDFIELD ROAD DITCH PROJECT	4376	Ditch Projects	1,599.80
DAS ENTERPRISES, INC.	OLDFIELD ROAD DITCH PROJECT	4376	Ditch Projects	1,599.80
DAS ENTERPRISES, INC.	OLDFIELD ROAD DITCH PROJECT	4376	Ditch Projects	1,599.80
DAS ENTERPRISES, INC.	OLDFIELD ROAD DITCH PROJECT	4376	Ditch Projects	1,599.80

CITY OF DARIEN
Expenditure Journal
Capital Improvement Fund
Capital Fund Expenditures
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
DAS ENTERPRISES, INC.	OLDFIELD ROAD DITCH PROJECT	4376	Ditch Projects	1,599.80
DUPAGE TOPSOIL, INC.	IRIS ROAD PROJECT	4376	Ditch Projects	1,525.00
DUPAGE TOPSOIL, INC.	IRIS ROAD DITCH PROJECT	4376	Ditch Projects	305.00
DUPAGE TOPSOIL, INC.	TOPSOIL FOR IRIS ROAD DITCH PROJECT	4376	Ditch Projects	3,660.00
E.F. HEIL LLC	DUMP FEES FOR OLDFIELD ROAD DITCH PROJECT	4376	Ditch Projects	918.00
ELMHURST CHICAGO STONE COMPANY	STONE DELIVERED FOR OLDFIELD ROAD DITCH PROJECT	4376	Ditch Projects	2,373.43
ELMHURST CHICAGO STONE COMPANY	STONE DELIVERED FOR OLDFIELD ROAD DITCH PROJECT	4376	Ditch Projects	4,019.59
HORTICULTURAL SPECIALTIES, INC	CAPITOL SIDE YARD EASEMENT RESTORATIONS	4376	Ditch Projects	400.00
HORTICULTURAL SPECIALTIES, INC	REPAIR DAMAGED SOD FROM TRAFFIC	4376	Ditch Projects	200.00
HORTICULTURAL SPECIALTIES, INC	REPAIR DAMAGED SOD - IRIS ROAD & 68TH STREET	4376	Ditch Projects	200.00
KIEFT BROS., INC.	OLDFIELD ROAD DITCH PROJECT & ROAD SUPPLIES	4376	Ditch Projects	1,878.00
KIEFT BROS., INC.	OLDFIELD ROAD & MFT	4376	Ditch Projects	840.00
N. BATISTICH ARHITECTS	CLOCKTOWER RENDERINGS	4325	Consulting/Professional	940.00
NORWALK TANK	72ND & RICHMOND DITCH PROJECTS	4376	Ditch Projects	532.82
NORWALK TANK	OLDFIELD DITCH PROJECTS	4376	Ditch Projects	1,980.28

CITY OF DARIEN
Expenditure Journal
Capital Improvement Fund
Capital Fund Expenditures
From 9/16/2014 Through 10/6/2014

Vendor Name	Invoice Description	Acct Code	Acct Title	Dept Amount
NORWALK TANK	OLDFIELD ROAD & 72ND & RICHMOND DITCH PROJECTS	4376	Ditch Projects	2,101.14
NORWALK TANK	OLDFIELD ROAD & 72ND & RICHMOND DITCH PROJECTS	4376	Ditch Projects	196.00
PAVEMENT SYSTEMS	IRIS ROAD DITCH PROJECT & DRIVEWAY REPAIR	4376	Ditch Projects	45,226.20
SCORPIO CONSTRUCTION GROUP	OLDFIELD ROAD DITCH PROJECT	4376	Ditch Projects	97,790.00
SCORPIO CONSTRUCTION GROUP	IRIS ROAD LANDSCAPE/DRAINAGE	4376	Ditch Projects	21,661.40
SCORPIO CONSTRUCTION GROUP	OLDFIELD ROAD DITCH PROJECT	4376	Ditch Projects	975.00
TAMELING, INC.	CAPITOL DRIVE DITCH PROJECT & CONCRETE RESTORATOINS	4376	Ditch Projects	678.30
VULCAN CONSTRUCTION MATERIALS	IRIS ROAD DITCH PROJECT	4376	Ditch Projects	643.10
			Total Capital Fund Expenditures	356,633.46
			Total Capital Improvement Fund	356,633.46
Report Total				469,177.28

CITY OF DARIEN
REVENUE AND EXPENDITURE REPORT SUMMARY
August 31, 2014

GENERAL FUND - (01)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 1,049,842	\$ 5,060,022	\$ 12,905,495
Expenditures	\$ 745,347	\$ 3,872,436	\$ 11,103,973

Audited 5/1/14 Opening Fund Balance: \$ 3,852,364
Transfer to Capital Fund \$ (2,502,174)
Current Fund Balance: \$ 2,537,776

WATER FUND - (02)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 1,131,429	\$ 2,216,614	\$ 7,076,348
Expenditures	\$ 503,890	\$ 1,685,877	\$ 6,912,001

Audited 5/1/14 Cash Balance \$ 1,019,332
Current Cash Balance: \$ 1,550,069

MOTOR FUEL TAX FUND - (03)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 150,946	\$ 394,926	\$ 524,450
Expenditures	\$ 34,096	\$ 120,554	\$ 598,660

Audited 5/1/14 Opening Fund Balance: \$ 152,455
Current Fund Balance: \$ 426,827

WATER DEPRECIATION FUND (12)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 228	\$ 1,107	\$ 4,000
Expenditures	\$ -	\$ 9,477	\$ 418,200

Audited 5/1/14 Cash Balance \$ 306,434
Current Cash Balance: \$ 298,064

CAPITAL IMPROVEMENT FUND (25)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 7,965	\$ 2,630,993	\$ 2,726,430
Expenditures	\$ 831,110	\$ 2,369,547	\$ 3,719,786

Audited 5/1/14 Opening Fund Balance: \$ 5,419,596
Current Fund Balance: \$ 5,681,042

CAPITAL PROJECTS DEBT SERVICE FUND (35)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 7,862	\$ 265,139	\$ 497,500
Expenditures	\$ -	\$ 36,750	\$ 497,500

Audited 5/1/14 Opening Fund Balance: \$ 13,413
Current Fund Balance: \$ 241,802

	Current Actual Year to Date	Current Budgeted F.Y.E. '15	Prior Year Actual Through August 13
Property Tax Collections	\$ 1,243,167	\$ 1,629,140	\$ 963,244
Sales Tax Collections	\$ 1,672,681	\$ 5,000,000	\$ 1,658,167
Federal Equitable Sharing	\$ 30,792	\$ -	\$ -

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
General Fund
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Revenue								
Taxes								
Real Estate Taxes - Current	3110	25,002.40	0.00	867,612.06	814,570.00	1,629,140.00	(761,527.94)	46.74%
Real Estate Taxes - Prior	3111	0.00	0.00	78.09	0.00	0.00	78.09	0.00%
Road and Bridge Tax	3120	3,129.14	0.00	108,364.08	104,000.00	208,000.00	(99,635.92)	47.90%
Municipal Utility Tax	3130	90,689.59	82,166.66	380,859.19	328,666.64	986,000.00	(605,140.81)	61.37%
Amusement Tax	3140	6,372.61	5,833.33	27,197.39	23,333.32	70,000.00	(42,802.61)	61.14%
Hotel/Motel Tax	3150	5,850.86	3,333.33	20,386.19	13,333.32	40,000.00	(19,613.81)	49.03%
Personal Property Tax	3425	128.34	416.67	2,505.64	1,666.68	5,000.00	(2,494.36)	49.88%
Total Taxes		131,172.94	91,749.99	1,407,002.64	1,285,569.96	2,938,140.00	(1,531,137.36)	52.11%
License, Permits, Fees								
Business Licenses	3210	555.00	3,333.33	5,775.00	13,333.32	40,000.00	(34,225.00)	85.56%
Liquor License	3212	2,000.00	0.00	66,553.77	60,000.00	60,000.00	6,553.77	(10.92)%
Contractor Licenses	3214	1,980.00	4,000.00	9,830.00	16,000.00	18,000.00	(8,170.00)	45.38%
Court Fines	3216	5,067.47	11,250.00	39,470.15	45,000.00	135,000.00	(95,529.85)	70.76%
Towing Fees	3217	2,000.00	5,833.33	24,500.00	23,333.32	70,000.00	(45,500.00)	65.00%
Ordinance Fines	3230	850.00	1,000.00	7,075.00	4,000.00	12,000.00	(4,925.00)	41.04%
Building Permits and Fees	3240	22,731.00	5,000.00	43,429.00	20,000.00	35,000.00	8,429.00	(24.08)%
Telecommunication Taxes	3242	58,378.01	72,500.00	290,330.16	290,000.00	870,000.00	(579,669.84)	66.62%
Cable T.V. Franchise Fee	3244	88,852.01	27,500.00	174,839.71	110,000.00	330,000.00	(155,160.29)	47.01%
PEG - Fees - AT&T	3245	8,471.03	0.00	16,489.19	0.00	0.00	16,489.19	0.00%
NICOR Franchise Fee	3246	0.00	2,333.33	0.00	9,333.32	28,000.00	(28,000.00)	100.00%
Public Hearing Fees	3250	0.00	500.00	2,100.00	2,000.00	5,000.00	(2,900.00)	58.00%
Elevator Inspections	3255	0.00	416.67	125.00	1,666.68	5,000.00	(4,875.00)	97.50%
Public Improvement Permit Fee	3260	0.00	0.00	25.00	0.00	0.00	25.00	0.00%
Engineering/Prof Fee Reimb	3265	4,705.00	3,533.33	12,838.00	14,133.32	42,400.00	(29,562.00)	69.72%
D.U.I. Technology Fines	3267	390.00	666.67	4,568.37	2,666.68	8,000.00	(3,431.63)	42.89%
Police Special Service	3268	4,197.50	8,958.33	27,074.96	35,833.32	107,500.00	(80,425.04)	74.81%
Stormwater Management Fees	3270	0.00	0.00	2,030.00	0.00	0.00	2,030.00	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
General Fund
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Total License, Permits, Fees		<u>200,177.02</u>	<u>146,824.99</u>	<u>727,053.31</u>	<u>647,299.96</u>	<u>1,765,900.00</u>	<u>(1,038,846.69)</u>	<u>58.83%</u>
Charges for Services								
Inspections/Tap on/Permits	3320	<u>85.00</u>	<u>0.00</u>	<u>160.00</u>	<u>0.00</u>	<u>0.00</u>	<u>160.00</u>	<u>0.00%</u>
Total Charges for Services		<u>85.00</u>	<u>0.00</u>	<u>160.00</u>	<u>0.00</u>	<u>0.00</u>	<u>160.00</u>	<u>0.00%</u>
Intergovernmental								
State Income Tax	3410	<u>124,337.07</u>	<u>174,295.33</u>	<u>796,246.02</u>	<u>697,181.32</u>	<u>2,091,544.00</u>	<u>(1,295,297.98)</u>	<u>61.93%</u>
Local Use Tax	3420	<u>33,483.87</u>	<u>32,300.75</u>	<u>125,076.85</u>	<u>129,203.00</u>	<u>387,609.00</u>	<u>(262,532.15)</u>	<u>67.73%</u>
Sales Taxes	3430	<u>485,582.12</u>	<u>416,666.67</u>	<u>1,672,681.16</u>	<u>1,666,666.68</u>	<u>5,000,000.00</u>	<u>(3,327,318.84)</u>	<u>66.54%</u>
Video Gaming Revenue	3432	<u>3,152.39</u>	<u>0.00</u>	<u>10,619.41</u>	<u>0.00</u>	<u>0.00</u>	<u>10,619.41</u>	<u>0.00%</u>
Total Intergovernmental		<u>646,555.45</u>	<u>623,262.75</u>	<u>2,604,623.44</u>	<u>2,493,051.00</u>	<u>7,479,153.00</u>	<u>(4,874,529.56)</u>	<u>65.17%</u>
Other Revenue								
Interest Income	3510	<u>352.82</u>	<u>500.00</u>	<u>1,548.18</u>	<u>2,000.00</u>	<u>6,000.00</u>	<u>(4,451.82)</u>	<u>74.19%</u>
Gain/Loss on Investment	3515	<u>12.55</u>	<u>0.00</u>	<u>17.93</u>	<u>0.00</u>	<u>0.00</u>	<u>17.93</u>	<u>0.00%</u>
Water Share Expense	3520	<u>20,833.34</u>	<u>20,833.33</u>	<u>83,333.36</u>	<u>83,333.32</u>	<u>250,000.00</u>	<u>(166,666.64)</u>	<u>66.66%</u>
Police Report/Prints	3534	<u>290.00</u>	<u>416.67</u>	<u>2,446.00</u>	<u>1,666.68</u>	<u>5,000.00</u>	<u>(2,554.00)</u>	<u>51.08%</u>
Reimbursement-Rear Yard Drain	3541	<u>0.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>0.00%</u>
Grants	3560	<u>2,310.00</u>	<u>0.00</u>	<u>2,310.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,310.00</u>	<u>0.00%</u>
Rents	3561	<u>23,536.50</u>	<u>27,941.83</u>	<u>98,476.25</u>	<u>111,767.32</u>	<u>335,302.00</u>	<u>(236,825.75)</u>	<u>70.63%</u>
Other Reimbursements	3562	<u>20,538.13</u>	<u>7,083.33</u>	<u>35,374.07</u>	<u>28,333.32</u>	<u>85,000.00</u>	<u>(49,625.93)</u>	<u>58.38%</u>
Residential Concrete Reimb	3563	<u>0.00</u>	<u>0.00</u>	<u>42,993.89</u>	<u>0.00</u>	<u>0.00</u>	<u>42,993.89</u>	<u>0.00%</u>
Mail Box Reimbursement Program	3569	<u>0.00</u>	<u>0.00</u>	<u>602.66</u>	<u>0.00</u>	<u>0.00</u>	<u>602.66</u>	<u>0.00%</u>
Sales of Wood Chips	3572	<u>105.00</u>	<u>0.00</u>	<u>3,755.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,755.00</u>	<u>0.00%</u>
Sale of Equipment	3575	<u>479.39</u>	<u>83.33</u>	<u>645.40</u>	<u>333.32</u>	<u>1,000.00</u>	<u>(354.60)</u>	<u>35.46%</u>
Miscellaneous Revenue	3580	<u>1,693.46</u>	<u>3,333.33</u>	<u>22,747.31</u>	<u>13,333.32</u>	<u>40,000.00</u>	<u>(17,252.69)</u>	<u>43.13%</u>
Total Other Revenue		<u>70,151.19</u>	<u>60,191.82</u>	<u>297,250.05</u>	<u>240,767.28</u>	<u>722,302.00</u>	<u>(425,051.95)</u>	<u>58.85%</u>
Total Revenue		<u>1,048,141.60</u>	<u>922,029.55</u>	<u>5,036,089.44</u>	<u>4,666,688.20</u>	<u>12,905,495.00</u>	<u>(7,869,405.56)</u>	<u>60.98%</u>

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Water Fund
From 8/1/2014 Through 8/31/2014

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Revenue							
Charges for Services							
Water Sales	3310 1,125,491.62	1,350,000.00	2,195,991.31	2,350,000.00	7,064,348.00	(4,868,356.69)	68.91%
Inspections/Tap on/Permits	3320 1,700.00	333.33	9,100.00	1,333.32	4,000.00	5,100.00	(127.50)%
Front Footage Fees	3322 3,403.04	0.00	3,403.04	0.00	0.00	3,403.04	0.00%
Sale of Meters	3325 450.00	250.00	2,150.00	1,000.00	3,000.00	(850.00)	28.33%
Other Water Sales	3390 0.00	250.00	4,520.45	1,000.00	3,000.00	1,520.45	(50.68)%
Total Charges for Services	<u>1,131,044.66</u>	<u>1,350,833.33</u>	<u>2,215,164.80</u>	<u>2,353,333.32</u>	<u>7,074,348.00</u>	<u>(4,859,183.20)</u>	<u>68.69%</u>
Other Revenue							
Interest Income	3510 384.49	166.67	1,449.09	666.68	2,000.00	(550.91)	27.54%
Total Other Revenue	<u>384.49</u>	<u>166.67</u>	<u>1,449.09</u>	<u>666.68</u>	<u>2,000.00</u>	<u>(550.91)</u>	<u>27.55%</u>
Total Revenue	<u>1,131,429.15</u>	<u>1,351,000.00</u>	<u>2,216,613.89</u>	<u>2,354,000.00</u>	<u>7,076,348.00</u>	<u>(4,859,734.11)</u>	<u>68.68%</u>

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Motor Fuel Tax
From 8/1/2014 Through 8/31/2014

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Revenue							
Intergovernmental							
MFT Allotment	3440 48,191.40	43,620.83	189,067.32	174,483.32	523,450.00	(334,382.68)	63.88%
Total Intergovernmental	48,191.40	43,620.83	189,067.32	174,483.32	523,450.00	(334,382.68)	63.88%
Other Revenue							
Interest Income	3510 202.24	83.33	754.21	333.32	1,000.00	(245.79)	24.57%
Miscellaneous Revenue	3580 102,552.00	0.00	205,104.00	0.00	0.00	205,104.00	0.00%
Total Other Revenue	102,754.24	83.33	205,858.21	333.32	1,000.00	204,858.21	...,485.82)%
Total Revenue	150,945.64	43,704.16	394,925.53	174,816.64	524,450.00	(129,524.47)	24.70%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Impact Fee Agency Fund
From 8/1/2014 Through 8/31/2014

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining	
Revenue								
Other Revenue								
Interest Income	3510	13.88	0.00	57.79	0.00	0.00	57.79	0.00%
Total Other Revenue	13.88	0.00	57.79	0.00	0.00	57.79	0.00%	
Total Revenue	13.88	0.00	57.79	0.00	0.00	57.79	0.00%	

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Special Service Area Tax Fund
From 8/1/2014 Through 8/31/2014

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Revenue							
Taxes							
Real Estate Taxes - Current	3110 125.04	0.00	2,764.16	2,500.00	5,000.00	(2,235.84)	44.71%
Total Taxes	125.04	0.00	2,764.16	2,500.00	5,000.00	(2,235.84)	44.72%
Other Revenue							
Interest Income	3510 7.32	0.00	35.03	0.00	0.00	35.03	0.00%
Total Other Revenue	7.32	0.00	35.03	0.00	0.00	35.03	0.00%
Total Revenue	132.36	0.00	2,799.19	2,500.00	5,000.00	(2,200.81)	44.02%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
State Drug Forfeiture Fund
From 8/1/2014 Through 8/31/2014

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Revenue							
Other Revenue							
Interest Income	3510 9.05	0.00	43.32	0.00	0.00	43.32	0.00%
Total Other Revenue	9.05	0.00	43.32	0.00	0.00	43.32	0.00%
Total Revenue	9.05	0.00	43.32	0.00	0.00	43.32	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Water Depreciation Fund
From 8/1/2014 Through 8/31/2014

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining	
Revenue								
Other Revenue								
Interest Income	3510	222.75	333.33	1,099.34	1,333.32	4,000.00	(2,900.66)	72.51%
Gain/Loss on Investment	3515	5.38	0.00	7.69	0.00	0.00	7.69	0.00%
Total Other Revenue	<u>228.13</u>	<u>333.33</u>	<u>1,107.03</u>	<u>1,333.32</u>	<u>4,000.00</u>	<u>(2,892.97)</u>	<u>72.32%</u>	
Total Revenue	228.13	333.33	1,107.03	1,333.32	4,000.00	(2,892.97)	72.32%	

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Federal Equitable Sharing Fund
From 8/1/2014 Through 8/31/2014

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining	
Revenue								
Other Revenue								
Interest Income	3510	91.34	0.00	348.52	0.00	0.00	348.52	0.00%
Drug Forfeiture Receipts	3538	0.00	0.00	30,443.05	0.00	0.00	30,443.05	0.00%
Total Other Revenue	<u>91.34</u>	<u>0.00</u>	<u>30,791.57</u>	<u>0.00</u>	<u>0.00</u>	<u>30,791.57</u>	<u>0.00%</u>	
Total Revenue	91.34	0.00	30,791.57	0.00	0.00	30,791.57	0.00%	

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Seized Assets Fund
From 8/1/2014 Through 8/31/2014

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Revenue							
Other Revenue							
Interest Income	3510 94.94	0.00	279.97	0.00	0.00	279.97	0.00%
Total Other Revenue	94.94	0.00	279.97	0.00	0.00	279.97	0.00%
Total Revenue	94.94	0.00	279.97	0.00	0.00	279.97	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Capital Improvement Fund
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Revenue								
Taxes								
Real Estate Taxes - Current	3110	3,135.85	0.00	108,016.98	115,000.00	202,756.00	(94,739.02)	46.72%
Total Taxes		3,135.85	0.00	108,016.98	115,000.00	202,756.00	(94,739.02)	46.73%
Other Revenue								
Interest Income	3510	4,829.60	833.33	20,801.91	3,333.32	10,000.00	10,801.91	(108.01)%
Grants	3560	0.00	958.33	0.00	3,833.32	11,500.00	(11,500.00)	100.00%
Transfer from Other Funds	3612	0.00	0.00	2,502,174.00	2,502,174.00	2,502,174.00	0.00	0.00%
Total Other Revenue		4,829.60	1,791.66	2,522,975.91	2,509,340.64	2,523,674.00	(698.09)	0.03%
Total Revenue		7,965.45	1,791.66	2,630,992.89	2,624,340.64	2,726,430.00	(95,437.11)	3.50%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Debt Service Fund
From 8/1/2014 Through 8/31/2014

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Revenue							
Taxes							
Real Estate Taxes - Current	3110 7,686.67	0.00	264,773.63	247,000.00	497,000.00	(232,226.37)	46.72%
Total Taxes	7,686.67	0.00	264,773.63	247,000.00	497,000.00	(232,226.37)	46.73%
Other Revenue							
Interest Income	3510 175.14	41.67	365.57	166.68	500.00	(134.43)	26.88%
Total Other Revenue	175.14	41.67	365.57	166.68	500.00	(134.43)	26.89%
Total Revenue	7,861.81	41.67	265,139.20	247,166.68	497,500.00	(232,360.80)	46.71%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Business District
General Fund
From 8/1/2014 Through 8/31/2014

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining	
Revenue								
Other Revenue								
Rents	3561	1,700.00	0.00	23,352.91	0.00	0.00	23,352.91	0.00%
Maintenance - Reimbursable	3567	0.00	0.00	579.26	0.00	0.00	579.26	0.00%
Total Other Revenue	<u>1,700.00</u>	<u>0.00</u>	<u>23,932.17</u>	<u>0.00</u>	<u>0.00</u>	<u>23,932.17</u>	<u>0.00%</u>	
Total Revenue	1,700.00	0.00	23,932.17	0.00	0.00	23,932.17	0.00%	

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Administration
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Salaries								
Salaries	4010	34,700.98	36,467.76	170,802.75	164,104.92	474,081.00	303,278.25	63.97%
Overtime	4030	0.00	250.00	0.00	500.00	500.00	500.00	100.00%
Total Salaries		34,700.98	36,717.76	170,802.75	164,604.92	474,581.00	303,778.25	64.01%
Benefits								
Social Security	4110	2,154.44	2,261.00	10,651.83	10,174.50	29,393.00	18,741.17	63.76%
Medicare	4111	503.87	528.76	2,491.20	2,379.42	6,874.00	4,382.80	63.75%
I.M.R.F.	4115	5,364.98	5,408.14	25,715.60	24,336.63	70,306.00	44,590.40	63.42%
Medical/Life Insurance	4120	5,249.12	5,273.42	20,856.66	21,093.68	63,281.00	42,424.34	67.04%
Supplemental Pensions	4135	1,937.06	1,998.67	8,716.77	7,994.68	23,984.00	15,267.23	63.65%
Total Benefits		15,209.47	15,469.99	68,432.06	65,978.91	193,838.00	125,405.94	64.70%
Materials and Supplies								
Dues and Subscriptions	4213	0.00	300.00	332.00	1,200.00	3,600.00	3,268.00	90.77%
Liability Insurance	4219	3,432.50	1,666.67	4,032.50	6,766.68	51,852.00	47,819.50	92.22%
Legal Notices	4221	321.08	666.67	1,998.58	2,666.68	8,000.00	6,001.42	75.01%
Maintenance - Building	4223	67.13	700.00	549.65	2,800.00	8,400.00	7,850.35	93.45%
Maintenance - Equipment	4225	0.00	1,066.67	0.00	4,266.68	12,800.00	12,800.00	100.00%
Maintenance - Grounds	4227	0.00	666.67	0.00	2,666.68	8,000.00	8,000.00	100.00%
Postage/Mailings	4233	0.00	433.33	1,940.35	1,733.32	5,200.00	3,259.65	62.68%
Printing and Forms	4235	0.00	250.00	507.65	1,000.00	3,000.00	2,492.35	83.07%
Public Relations	4239	11,145.27	3,125.00	14,341.49	12,500.00	37,500.00	23,158.51	61.75%
Rent - Equipment	4243	0.00	180.00	254.82	720.00	2,160.00	1,905.18	88.20%
Supplies - Office	4253	1,111.82	750.00	2,394.92	3,000.00	9,000.00	6,605.08	73.38%
Supplies - Other	4257	0.00	41.67	0.00	166.68	500.00	500.00	100.00%
Training and Education	4263	220.00	416.67	220.00	1,666.68	5,000.00	4,780.00	95.60%
Travel/Meetings	4265	0.00	91.67	0.00	316.68	1,000.00	1,000.00	100.00%
Telephone	4267	4,923.06	5,083.33	14,434.04	20,333.32	61,000.00	46,565.96	76.33%
Utilities (Elec,Gas,Wtr,Sewer)	4271	0.00	316.67	126.24	1,266.68	3,800.00	3,673.76	96.67%
Vehicle (Gas and Oil)	4273	821.95	658.33	2,542.85	2,633.32	7,900.00	5,357.15	67.81%
ESDA	4279	381.92	166.67	381.92	666.68	2,000.00	1,618.08	80.90%
Total Materials and Supplies		22,424.73	16,580.02	44,057.01	66,370.08	230,712.00	186,654.99	80.90%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Administration
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Contractual								
Audit	4320	9,950.00	5,000.00	13,350.00	13,000.00	13,350.00	0.00	0.00%
Consulting/Professional	4325	7,506.10	8,770.83	29,034.19	35,083.32	105,250.00	76,215.81	72.41%
Contingency	4330	0.00	833.33	0.00	3,333.32	10,000.00	10,000.00	100.00%
Janitorial Service	4345	1,182.00	1,375.00	4,728.00	5,500.00	16,500.00	11,772.00	71.34%
Total Contractual		<u>18,638.10</u>	<u>15,979.16</u>	<u>47,112.19</u>	<u>56,916.64</u>	<u>145,100.00</u>	<u>97,987.81</u>	<u>67.53%</u>
Other Charges								
Transfer to Other Funds	4605	0.00	0.00	2,502,174.00	0.00	0.00	(2,502,174.00)	0.00%
Total Other Charges		<u>0.00</u>	<u>0.00</u>	<u>2,502,174.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(2,502,174.00)</u>	<u>0.00%</u>
Total Expenditures		<u>90,973.28</u>	<u>84,746.93</u>	<u>2,832,578.01</u>	<u>353,870.55</u>	<u>1,044,231.00</u>	<u>(1,788,347.01)</u>	<u>(171.26)%</u>
Total		(90,973.28)	(84,746.93)	(2,832,578.01)	(353,870.55)	(1,044,231.00)	1,788,347.01	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
City Council
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Salaries								
Salaries	4010	3,562.50	3,562.50	14,250.00	14,250.00	42,750.00	28,500.00	66.66%
Total Salaries		3,562.50	3,562.50	14,250.00	14,250.00	42,750.00	28,500.00	66.67%
Benefits								
Social Security	4110	220.87	220.92	883.50	883.68	2,651.00	1,767.50	66.67%
Medicare	4111	51.67	51.67	206.68	206.68	620.00	413.32	66.66%
Total Benefits		272.54	272.59	1,090.18	1,090.36	3,271.00	2,180.82	66.67%
Materials and Supplies								
Boards and Commissions	4205	109.50	208.33	292.00	833.32	2,500.00	2,208.00	88.32%
Cable Operations	4206	0.00	208.33	0.00	833.32	2,500.00	2,500.00	100.00%
Dues and Subscriptions	4213	0.00	0.00	0.00	100.00	100.00	100.00	100.00%
Liability Insurance	4219	1,470.69	2,916.66	3,035.12	11,666.64	42,938.00	39,902.88	92.93%
Public Relations	4239	735.57	166.67	735.57	666.68	2,000.00	1,264.43	63.22%
Training and Education	4263	0.00	250.00	0.00	500.00	1,000.00	1,000.00	100.00%
Travel/Meetings	4265	0.00	0.00	20.00	0.00	0.00	(20.00)	0.00%
Total Materials and Supplies		2,315.76	3,749.99	4,082.69	14,599.96	51,038.00	46,955.31	92.00%
Contractual								
Consulting/Professional	4325	0.00	416.67	1,500.00	1,666.68	5,000.00	3,500.00	70.00%
Trolley Contracts	4366	0.00	66.67	0.00	266.68	800.00	800.00	100.00%
Total Contractual		0.00	483.34	1,500.00	1,933.36	5,800.00	4,300.00	74.14%
Total Expenditures		6,150.80	8,068.42	20,922.87	31,873.68	102,859.00	81,936.13	79.66%
Total		(6,150.80)	(8,068.42)	(20,922.87)	(31,873.68)	(102,859.00)	(81,936.13)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Community Development
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Salaries								
Salaries	4010	21,316.40	22,062.30	100,237.73	99,280.35	286,810.00	186,572.27	65.05%
Overtime	4030	0.00	100.00	40.35	400.00	500.00	459.65	91.93%
Total Salaries		<u>21,316.40</u>	<u>22,162.30</u>	<u>100,278.08</u>	<u>99,680.35</u>	<u>287,310.00</u>	<u>187,031.92</u>	<u>65.10%</u>
Benefits								
Social Security	4110	1,266.19	1,367.84	5,998.36	6,155.28	17,782.00	11,783.64	66.26%
Medicare	4111	296.12	320.00	1,402.83	1,439.96	4,159.00	2,756.17	66.27%
I.M.R.F.	4115	3,161.22	3,271.84	14,613.60	14,723.47	42,534.00	27,920.40	65.64%
Medical/Life Insurance	4120	3,337.77	3,330.75	13,262.18	13,323.00	39,969.00	26,706.82	66.81%
Supplemental Pensions	4135	184.60	300.00	830.70	1,200.00	3,600.00	2,769.30	76.92%
Total Benefits		<u>8,245.90</u>	<u>8,590.43</u>	<u>36,107.67</u>	<u>36,841.71</u>	<u>108,044.00</u>	<u>71,936.33</u>	<u>66.58%</u>
Materials and Supplies								
Boards and Commissions	4205	570.00	125.00	570.00	500.00	1,500.00	930.00	62.00%
Dues and Subscriptions	4213	0.00	37.92	470.00	151.68	455.00	(15.00)	(3.29)%
Liability Insurance	4219	1,575.00	1,541.66	8,085.00	6,166.64	46,000.00	37,915.00	82.42%
Maintenance - Vehicles	4229	0.00	100.00	0.00	400.00	1,200.00	1,200.00	100.00%
Printing and Forms	4235	0.00	220.08	0.00	880.32	2,641.00	2,641.00	100.00%
Supplies - Office	4253	0.00	50.00	0.00	200.00	450.00	450.00	100.00%
Training and Education	4263	600.00	41.67	600.00	166.68	500.00	(100.00)	(20.00)%
Travel/Meetings	4265	0.00	16.67	0.00	66.68	200.00	200.00	100.00%
Vehicle (Gas and Oil)	4273	141.07	116.67	535.10	466.68	1,400.00	864.90	61.77%
Total Materials and Supplies		<u>2,886.07</u>	<u>2,249.67</u>	<u>10,260.10</u>	<u>8,998.68</u>	<u>54,346.00</u>	<u>44,085.90</u>	<u>81.12%</u>
Contractual								
Consulting/Professional	4325	2,920.00	5,700.00	11,285.90	22,602.00	34,918.00	23,632.10	67.67%
Conslt/Prof Reimbursable	4328	1,648.00	4,033.34	7,560.50	16,133.36	48,400.00	40,839.50	84.37%
Total Contractual		<u>4,568.00</u>	<u>9,733.34</u>	<u>18,846.40</u>	<u>38,735.36</u>	<u>83,318.00</u>	<u>64,471.60</u>	<u>77.38%</u>
Total Expenditures		<u>37,016.37</u>	<u>42,735.74</u>	<u>165,492.25</u>	<u>184,256.10</u>	<u>533,018.00</u>	<u>367,525.75</u>	<u>68.95%</u>
Total		(37,016.37)	(42,735.74)	(165,492.25)	(184,256.10)	(533,018.00)	(367,525.75)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Public Works, Streets
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Salaries								
Salaries	4010	45,051.46	40,400.68	198,878.54	181,803.06	525,209.00	326,330.46	62.13%
Overtime	4030	5,118.34	6,250.00	26,617.91	25,000.00	75,000.00	48,382.09	64.50%
Total Salaries		<u>50,169.80</u>	<u>46,650.68</u>	<u>225,496.45</u>	<u>206,803.06</u>	<u>600,209.00</u>	<u>374,712.55</u>	<u>62.43%</u>
Benefits								
Social Security	4110	4,640.21	4,293.30	20,771.82	19,319.85	55,813.00	35,041.18	62.78%
Medicare	4111	1,085.21	1,004.06	4,857.90	4,518.27	13,053.00	8,195.10	62.78%
I.M.R.F.	4115	10,219.96	9,694.38	46,044.48	43,624.71	126,027.00	79,982.52	63.46%
Medical/Life Insurance	4120	11,924.66	12,849.00	47,381.02	51,396.00	154,188.00	106,806.98	69.27%
Supplemental Pensions	4135	276.90	208.33	1,246.05	833.32	2,500.00	1,253.95	50.15%
Total Benefits		<u>28,146.94</u>	<u>28,049.07</u>	<u>120,301.27</u>	<u>119,692.15</u>	<u>351,581.00</u>	<u>231,279.73</u>	<u>65.78%</u>
Materials and Supplies								
Liability Insurance	4219	5,321.88	1,829.00	6,507.42	7,316.00	65,658.00	59,150.58	90.08%
Maintenance - Building	4223	8,167.64	6,234.01	17,800.04	23,336.04	78,336.00	60,535.96	77.27%
Maintenance - Equipment	4225	5,464.03	1,815.58	11,114.52	7,262.32	21,787.00	10,672.48	48.98%
Maintenance - Vehicles	4229	9,348.20	2,166.67	16,199.57	8,666.68	26,000.00	9,800.43	37.69%
Maintenance - Laundromat Exp	4230	166.75	0.00	166.75	0.00	0.00	(166.75)	0.00%
Postage/Mailings	4233	0.00	83.33	450.00	333.32	1,000.00	550.00	55.00%
Rent - Equipment	4243	2,450.00	2,445.83	6,552.50	9,783.32	23,950.00	17,397.50	72.64%
Supplies - Office	4253	0.00	346.83	221.96	1,387.32	4,162.00	3,940.04	94.66%
Supplies - Other	4257	6,671.03	3,790.50	15,841.22	15,162.00	45,486.00	29,644.78	65.17%
Small Tools & Equipment	4259	599.99	320.83	1,197.28	1,283.32	3,850.00	2,652.72	68.90%
Training and Education	4263	150.00	355.42	550.00	1,431.68	4,275.00	3,725.00	87.13%
Telephone	4267	0.00	0.00	(129.65)	0.00	0.00	129.65	0.00%
Uniforms	4269	811.80	537.17	1,916.80	2,148.68	6,446.00	4,529.20	70.26%
Utilities (Elec,Gas,Wtr,Sewer)	4271	32.11	425.00	88.21	1,700.00	5,100.00	5,011.79	98.27%
Vehicle (Gas and Oil)	4273	7,207.88	7,242.83	24,551.03	28,971.32	86,914.00	62,362.97	71.75%
Total Materials and Supplies		<u>46,391.31</u>	<u>27,593.00</u>	<u>103,027.65</u>	<u>108,782.00</u>	<u>372,964.00</u>	<u>269,936.35</u>	<u>72.38%</u>
Contractual								
Consulting/Professional	4325	0.00	841.67	1,000.00	3,366.68	10,100.00	9,100.00	90.09%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Public Works, Streets
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Forestry	4350	28,863.82	2,866.25	29,333.82	11,465.00	134,003.00	104,669.18	78.10%
Street Light Oper & Maint.	4359	19,529.59	8,016.67	29,288.83	32,066.68	96,200.00	66,911.17	69.55%
Mosquito Abatement	4365	10,221.75	20,000.00	40,887.00	20,000.00	40,887.00	0.00	0.00%
Street Sweeping	4373	4,916.00	500.00	9,551.00	15,314.00	44,242.00	34,691.00	78.41%
Drainage Projects	4374	3,711.71	10,000.00	14,669.69	25,000.00	34,500.00	19,830.31	57.47%
Tree Trim/Removal	4375	3,352.50	10,066.67	5,372.50	40,266.68	120,800.00	115,427.50	95.55%
Total Contractual		70,595.37	52,291.26	130,102.84	147,479.04	480,732.00	350,629.16	72.94%
Capital Outlay								
Equipment	4815	0.00	0.00	0.00	176,610.00	176,610.00	176,610.00	100.00%
Total Capital Outlay		0.00	0.00	0.00	176,610.00	176,610.00	176,610.00	100.00%
Total Expenditures		195,303.42	154,584.01	578,928.21	759,366.25	1,982,096.00	1,403,167.79	70.79%
Total		(195,303.42)	(154,584.01)	(578,928.21)	(759,366.25)	(1,982,096.00)	(1,403,167.79)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Police Department
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Salaries								
Salaries	4010	31,425.32	32,850.14	147,962.43	151,825.63	431,052.00	283,089.57	65.67%
Salaries - Officers	4020	229,618.29	256,894.68	1,082,826.19	1,156,026.06	3,339,631.00	2,256,804.81	67.57%
Overtime	4030	49,936.52	35,484.60	181,792.07	159,680.70	461,300.00	279,507.93	60.59%
Total Salaries		<u>310,980.13</u>	<u>325,229.42</u>	<u>1,412,580.69</u>	<u>1,467,532.39</u>	<u>4,231,983.00</u>	<u>2,819,402.31</u>	<u>66.62%</u>
Benefits								
Social Security	4110	1,925.83	2,036.68	8,968.29	9,165.06	26,477.00	17,508.71	66.12%
Medicare	4111	3,978.97	4,262.00	18,355.46	19,179.00	55,406.00	37,050.54	66.87%
I.M.R.F.	4115	4,363.05	4,449.30	19,201.89	20,021.85	57,841.00	38,639.11	66.80%
Medical/Life Insurance	4120	37,975.20	44,041.83	146,601.38	176,167.32	528,502.00	381,900.62	72.26%
Police Pension	4130	18,394.87	55,027.00	637,004.64	755,027.00	1,196,027.00	559,022.36	46.73%
Supplemental Pensions	4135	3,285.15	4,000.00	14,529.35	16,000.00	48,000.00	33,470.65	69.73%
Total Benefits		<u>69,923.07</u>	<u>113,816.81</u>	<u>844,661.01</u>	<u>995,560.23</u>	<u>1,912,253.00</u>	<u>1,067,591.99</u>	<u>55.83%</u>
Materials and Supplies								
Animal Control	4201	240.00	183.33	290.00	733.32	2,200.00	1,910.00	86.81%
Auxiliary Police	4203	15.95	350.00	3,372.73	1,400.00	4,200.00	827.27	19.69%
Boards and Commissions	4205	0.00	2,250.00	6,736.76	9,000.00	27,000.00	20,263.24	75.04%
Dues and Subscriptions	4213	0.00	304.17	240.90	1,216.68	3,650.00	3,409.10	93.40%
Investigation and Equipment	4217	5,532.27	2,907.50	6,942.25	11,630.00	34,890.00	27,947.75	80.10%
Liability Insurance	4219	5,630.97	5,833.33	10,477.42	23,333.32	228,760.00	218,282.58	95.41%
Maintenance - Equipment	4225	698.40	1,393.33	5,109.82	5,573.32	16,720.00	11,610.18	69.43%
Maintenance - Vehicles	4229	3,788.74	5,516.66	17,533.42	22,066.64	66,200.00	48,666.58	73.51%
Postage/Mailings	4233	34.88	375.00	688.60	1,500.00	4,500.00	3,811.40	84.69%
Printing and Forms	4235	0.00	250.00	0.00	1,000.00	3,000.00	3,000.00	100.00%
Public Relations	4239	0.00	416.67	1,602.08	1,666.68	5,000.00	3,397.92	67.95%
Rent - Equipment	4243	0.00	14,450.25	164,896.12	57,801.00	173,403.00	8,506.88	4.90%
Supplies - Office	4253	305.72	500.00	962.15	2,000.00	6,000.00	5,037.85	83.96%
Training and Education	4263	1,975.00	2,700.00	9,903.59	10,800.00	32,400.00	22,496.41	69.43%
Travel/Meetings	4265	67.09	912.50	501.55	3,650.00	10,950.00	10,448.45	95.41%
Telephone	4267	1,059.26	1,075.00	2,777.43	4,300.00	12,900.00	10,122.57	78.46%
Uniforms	4269	1,259.46	4,235.00	9,812.18	16,940.00	50,820.00	41,007.82	80.69%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Police Department
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Utilities (Elec,Gas,Wtr,Sewer)	4271	177.04	583.33	691.61	2,333.32	7,000.00	6,308.39	90.11%
Vehicle (Gas and Oil)	4273	9,119.51	9,583.33	37,703.66	38,333.32	115,000.00	77,296.34	67.21%
Total Materials and Supplies		29,904.29	53,819.40	280,242.27	215,277.60	804,593.00	524,350.73	65.17%
Contractual								
Consulting/Professional	4325	2,700.00	29,707.33	182,510.44	118,829.32	356,488.00	173,977.56	48.80%
Dumeg/Fiat/Child Center	4337	0.00	2,056.67	21,180.00	8,226.68	24,680.00	3,500.00	14.18%
Total Contractual		2,700.00	31,764.00	203,690.44	127,056.00	381,168.00	177,477.56	46.56%
Capital Outlay								
Equipment	4815	2,396.00	9,314.50	34,616.49	37,258.00	111,774.00	77,157.51	69.02%
Total Capital Outlay		2,396.00	9,314.50	34,616.49	37,258.00	111,774.00	77,157.51	69.03%
Total Expenditures		415,903.49	533,944.13	2,775,790.90	2,842,684.22	7,441,771.00	4,665,980.10	62.70%
Total		(415,903.49)	(533,944.13)	(2,775,790.90)	(2,842,684.22)	(7,441,771.00)	(4,665,980.10)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Business District
From 8/1/2014 Through 8/31/2014

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining	
Expenditures								
Materials and Supplies								
Utilities (Elec,Gas,Wtr,Sewer)	4271	0.00	0.00	897.57	0.00	0.00	(897.57)	0.00%
Total Materials and Supplies	<u>0.00</u>	<u>0.00</u>	<u>897.57</u>	<u>0.00</u>	<u>0.00</u>	<u>(897.57)</u>	<u>0.00%</u>	
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>897.57</u>	<u>0.00</u>	<u>0.00</u>	<u>(897.57)</u>	<u>0.00%</u>	
Total	0.00	0.00	(897.57)	0.00	0.00	897.57	0.00%	

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Fund
Public Works, Water
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Salaries								
Salaries	4010	39,266.73	36,540.00	165,192.87	164,430.00	475,029.00	309,836.13	65.22%
Overtime	4030	6,060.93	3,846.00	30,286.42	17,308.00	50,000.00	19,713.58	39.42%
Total Salaries		<u>45,327.66</u>	<u>40,386.00</u>	<u>195,479.29</u>	<u>181,738.00</u>	<u>525,029.00</u>	<u>329,549.71</u>	<u>62.77%</u>
Benefits								
Social Security	4110	2,524.74	2,500.00	10,172.37	11,256.00	32,551.00	22,378.63	68.74%
Medicare	4111	590.47	586.00	2,406.49	2,636.00	7,612.00	5,205.51	68.38%
I.M.R.F.	4115	4,984.81	5,989.00	21,941.06	26,951.00	77,861.00	55,919.94	71.82%
Medical/Life Insurance	4120	7,617.07	9,234.33	30,265.38	36,937.32	110,812.00	80,546.62	72.68%
Supplemental Pensions	4135	92.30	200.00	415.35	800.00	2,400.00	1,984.65	82.69%
Total Benefits		<u>15,809.39</u>	<u>18,509.33</u>	<u>65,200.65</u>	<u>78,580.32</u>	<u>231,236.00</u>	<u>166,035.35</u>	<u>71.80%</u>
Materials and Supplies								
Liability Insurance	4219	501.12	1,593.92	1,299.67	6,375.68	213,167.00	211,867.33	99.39%
Maintenance - Building	4223	1,341.37	2,816.84	5,022.48	11,742.36	24,877.00	19,854.52	79.81%
Maintenance - Equipment	4225	2,004.88	1,011.92	5,861.89	4,047.68	12,143.00	6,281.11	51.72%
Maintenance - Water System	4231	13,756.25	24,400.09	89,170.26	80,809.36	158,890.00	69,719.74	43.87%
Postage/Mailings	4233	747.45	86.25	870.16	345.00	1,035.00	164.84	15.92%
Printing and Forms	4235	15.30	0.00	15.30	0.00	0.00	(15.30)	0.00%
Quality Control	4241	262.35	1,293.75	1,751.52	5,175.00	15,525.00	13,773.48	88.71%
Service Charge	4251	20,833.34	20,833.33	83,333.36	83,333.32	250,000.00	166,666.64	66.66%
Supplies - Operation	4255	0.00	1,346.67	391.80	4,386.68	7,160.00	6,768.20	94.52%
Training and Education	4263	0.00	256.67	117.50	1,026.68	3,080.00	2,962.50	96.18%
Telephone	4267	848.84	900.00	2,437.99	3,600.00	10,800.00	8,362.01	77.42%
Uniforms	4269	151.39	259.50	451.24	1,038.00	3,114.00	2,662.76	85.50%
Utilities (Elec,Gas,Wtr,Sewer)	4271	2,103.35	4,066.67	7,497.81	16,266.68	48,800.00	41,302.19	84.63%
Vehicle (Gas and Oil)	4273	2,748.00	1,881.25	10,442.63	7,525.00	22,575.00	12,132.37	53.74%
Total Materials and Supplies		<u>45,313.64</u>	<u>60,746.86</u>	<u>208,663.61</u>	<u>225,671.44</u>	<u>771,166.00</u>	<u>562,502.39</u>	<u>72.94%</u>
Contractual								
Audit	4320	3,450.00	0.00	3,450.00	0.00	10,000.00	6,550.00	65.50%
Consulting/Professional	4325	0.00	1,083.33	0.00	4,333.32	13,000.00	13,000.00	100.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Fund
Public Works, Water
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Leak Detection	4326	0.00	1,625.00	8,932.03	6,500.00	19,500.00	10,567.97	54.19%
Data Processing	4336	0.00	12,694.00	24,785.75	50,776.00	152,328.00	127,542.25	83.72%
DuPage Water Commission	4340	389,125.79	405,406.33	1,127,691.45	1,621,625.32	4,864,876.00	3,737,184.55	76.81%
Total Contractual		392,575.79	420,808.66	1,164,859.23	1,683,234.64	5,059,704.00	3,894,844.77	76.98%
Capital Outlay								
Equipment	4815	0.00	0.00	750.00	2,610.00	2,610.00	1,860.00	71.26%
Water Meter Purchases	4880	4,864.00	2,083.33	5,046.41	8,333.32	25,000.00	19,953.59	79.81%
Total Capital Outlay		4,864.00	2,083.33	5,796.41	10,943.32	27,610.00	21,813.59	79.01%
Debt Service								
Debt Retire-Water Refunding	4950	0.00	0.00	45,878.13	50,000.00	297,256.00	251,377.87	84.56%
Total Debt Service		0.00	0.00	45,878.13	50,000.00	297,256.00	251,377.87	84.57%
Total Expenditures		503,890.48	542,534.18	1,685,877.32	2,230,167.72	6,912,001.00	5,226,123.68	75.61%
Total		(503,890.48)	(542,534.18)	(1,685,877.32)	(2,230,167.72)	(6,912,001.00)	(5,226,123.68)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Motor Fuel Tax
MFT Expenses
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Salaries								
Salaries	4010	25,000.00	25,000.00	100,000.00	100,000.00	300,000.00	200,000.00	66.66%
Total Salaries		25,000.00	25,000.00	100,000.00	100,000.00	300,000.00	200,000.00	66.67%
Materials and Supplies								
Road Material	4245	7,944.11	2,980.00	16,840.56	11,920.00	35,760.00	18,919.44	52.90%
Salt	4249	0.00	18,700.00	0.00	74,800.00	224,400.00	224,400.00	100.00%
Supplies - Other	4257	1,152.09	1,250.00	3,713.51	5,000.00	15,000.00	11,286.49	75.24%
Pavement Striping	4261	0.00	0.00	0.00	8,500.00	8,500.00	8,500.00	100.00%
Total Materials and Supplies		9,096.20	22,930.00	20,554.07	100,220.00	283,660.00	263,105.93	92.75%
Contractual								
Consulting/Professional	4325	0.00	7,500.00	0.00	15,000.00	15,000.00	15,000.00	100.00%
Total Contractual		0.00	7,500.00	0.00	15,000.00	15,000.00	15,000.00	100.00%
Total Expenditures		34,096.20	55,430.00	120,554.07	215,220.00	598,660.00	478,105.93	79.86%
Total		(34,096.20)	(55,430.00)	(120,554.07)	(215,220.00)	(598,660.00)	(478,105.93)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Special Service Area Tax Fund
SSA Expenditures
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Contractual								
Consulting/Professional	4325	0.00	416.67	2,010.12	1,666.68	5,000.00	2,989.88	59.79%
Contingency	4330	0.00	291.67	0.00	1,166.68	3,500.00	3,500.00	100.00%
Total Contractual		0.00	708.34	2,010.12	2,833.36	8,500.00	6,489.88	76.35%
Total Expenditures		0.00	708.34	2,010.12	2,833.36	8,500.00	6,489.88	76.35%
Total		0.00	(708.34)	(2,010.12)	(2,833.36)	(8,500.00)	(6,489.88)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Depreciation Fund
Depreciation Expenses
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Materials and Supplies								
Maintenance - Water System	4231	0.00	0.00	0.00	16,500.00	16,500.00	16,500.00	100.00%
Total Materials and Supplies		0.00	0.00	0.00	16,500.00	16,500.00	16,500.00	100.00%
Capital Outlay								
Capital Improv-Infrastructure	4390	0.00	115,000.00	9,477.40	145,000.00	258,000.00	248,522.60	96.32%
Hydrant Painting	4391	0.00	0.00	0.00	38,500.00	38,500.00	38,500.00	100.00%
Equipment	4815	0.00	0.00	0.00	105,200.00	105,200.00	105,200.00	100.00%
Total Capital Outlay		0.00	115,000.00	9,477.40	288,700.00	401,700.00	392,222.60	97.64%
Total Expenditures		0.00	115,000.00	9,477.40	305,200.00	418,200.00	408,722.60	97.73%
Total		0.00	(115,000.00)	(9,477.40)	(305,200.00)	(418,200.00)	(408,722.60)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Capital Improvement Fund
Capital Fund Expenditures
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Contractual								
Consulting/Professional	4325	0.00	10,500.00	40,694.31	42,000.00	42,000.00	1,305.69	3.10%
Conslt/Prof Reimbursable	4328	5,866.00	0.00	5,866.00	0.00	0.00	(5,866.00)	0.00%
Total Contractual		5,866.00	10,500.00	46,560.31	42,000.00	42,000.00	(4,560.31)	(10.86)%
Capital Outlay								
Ditch Projects	4376	359,367.42	0.00	940,810.89	1,712,220.00	1,712,220.00	771,409.11	45.05%
Sidewalk Replacement Program	4380	0.00	20,336.25	13,153.29	81,345.00	81,345.00	68,191.71	83.83%
Residential Concrete Program	4381	1,446.66	0.00	44,440.55	0.00	0.00	(44,440.55)	0.00%
Crack Seal Program	4382	0.00	0.00	0.00	125,500.00	125,500.00	125,500.00	100.00%
Curb & Gutter Replacement Prog	4383	0.00	0.00	253,740.32	288,985.00	288,985.00	35,244.68	12.19%
Equipment	4815	0.00	35,000.00	20,484.61	142,000.00	194,000.00	173,515.39	89.44%
Street Reconstruction/Rehab	4855	464,001.49	1,000.00	1,018,800.81	1,072,000.00	1,073,000.00	54,199.19	5.05%
Total Capital Outlay		824,815.57	56,336.25	2,291,430.47	3,422,050.00	3,475,050.00	1,183,619.53	34.06%
Debt Service								
Debt Retire - Property	4945	428.00	0.00	31,556.13	35,000.00	202,756.00	171,199.87	84.43%
Total Debt Service		428.00	0.00	31,556.13	35,000.00	202,756.00	171,199.87	84.44%
Total Expenditures		831,109.57	66,836.25	2,369,546.91	3,499,050.00	3,719,806.00	1,350,259.09	36.30%
Total		(831,109.57)	(66,836.25)	(2,369,546.91)	(3,499,050.00)	(3,719,806.00)	(1,350,259.09)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Debt Service Fund
Debt Service Fund Expenditures
From 8/1/2014 Through 8/31/2014

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Debt Service								
Debt Service - Series 2007B	4951	0.00	0.00	36,750.00	40,000.00	497,500.00	460,750.00	92.61%
Total Debt Service		0.00	0.00	36,750.00	40,000.00	497,500.00	460,750.00	92.61%
Total Expenditures		0.00	0.00	36,750.00	40,000.00	497,500.00	460,750.00	92.61%
Total		0.00	0.00	(36,750.00)	(40,000.00)	(497,500.00)	(460,750.00)	0.00%

CITY OF DARIEN -- CASH RESERVES
August 31, 2014

FUND	FUND NAME	TOTAL
01	General Fund	\$ 1,070,435.14
02	Water Fund	\$ 1,137,449.65
03	MFT Fund	\$ 386,110.22
05	Impact Fees Fund	\$ 18,556.13
10	Special Service Area Tax Fund	\$ 9,915.31
11	State Drug Forfeiture Fund	\$ 12,099.71
12	Water Depreciation Fund	\$ 292,965.32
16	Escrow Fund	\$ 25.87
17	Federal Equitable Sharing Acct	\$ 107,628.20
18	Seized Asset Funds	\$ 5,630.81
25	Capital Improvement Fund	\$ 5,628,036.99
35	Debt Service Fund	\$ 241,802.24
	TOTAL	<u>\$ 8,910,655.59</u>

Prior Month Cash Balance **\$ 8,632,723.62**

Bank Accounts and Interest Rates	Account Balances
Republic Bank Drug Forfeiture Account - 1.00%	\$ 12,101.33
Republic Bank Equitable Federal Sharing Acct - 1.00%	\$ 107,628.20
Republic Bank Now Account - 1.00%	\$ 8,438,755.49
Republic Bank Operating Account	\$ 143,305.98
Republic Bank Payroll Account - Zero Balance Acct	\$ (21,706.49)
Illinois Funds Money Market Account - .012%	\$ 178,103.96
IMET Investment Fund - .35%	\$ 52,467.12
	<u>\$ 8,910,655.59</u>

Market Value
\$ 9,705,750

Wells Fargo Collateral Statement

AGENDA MEMO
City Council
Meeting Date: October 6, 2014

Issue Statement

Consideration of a Motion to Grant Waiver of the Raffle License Bond Requirement for the ReConnect Girls on behalf of the Susan G. Komen Chicagoland Area

BACKUP

Background/History

The ReConnect Girls on behalf of Susan G. Komen Chicagoland Area, has applied for a Class A Raffle License for a raffle to be held on Thursday, October 16, 2014. They have also requested waiver of the bond requirement.

Staff/Committee Recommendation

It is recommended that the raffle license bond requirement for the ReConnect Girls raffle be waived.

Alternate Consideration

Not approve waiver.

Decision Mode

This item will be placed on the October 6, 2014 Council Agenda for formal consideration.

To Whom it May Concern,

We would like the fee for the license to be waived for the Oct. 16th show at Chuck's in Darien.

Thank you

Dawn Pantoja

Dawn Pantoja
ReConnect Girls

CITY OF DARIEN

APPLICATION FOR RAFFLE LICENSE



Class A License



Class B License

NAME OF ORGANIZATION: ReConnect Girls

ADDRESS: 6059 S Kensington Ave

TELEPHONE NUMBER: 708-370-4821 FAX NUMBER: _____

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

LIST THE AREA (S) WITHIN THE CITY IN WHICH RAFFLE CHANCES WILL BE SOLD OR ISSUED:
Chuck's in Darien

LIST THE TIME (S) OF DAY DURING WHICH RAFFLE CHANCES WILL BE SOLD OR ISSUED:
6:00 pm - 9:00 pm

LIST THE DATE AND TIME OF THE DETERMINATION OF WINNING CHANCES:
October 16, 2014

LIST THE LOCATION (S) AT WHICH WINNING CHANCES WILL BE DETERMINED:
Chuck's in Darien

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

Dawn Pantoja
Presiding Officer

ATTEST:

Secretary

APPROVED BY: _____
Mayor

DATE: _____

MAILED ON: _____
Date

BY: _____



Global Headquarters
5005 LBJ Freeway, Suite 250
Dallas, Texas 75244
1-877 GO KOMEN
www.komen.org

September 26, 2013

To Whom It May Concern:

Reference ID:

This letter is to confirm that The Chicagoland Area Chapter of the Susan G. Komen Breast Cancer Foundation, Inc. d/b/a Chicagoland Area Affiliate of Susan G. Komen for the Cure ("Chicagoland Affiliate"), having an address of 8765 West Higgins Rd., Suite 401, Chicago, IL 60631 (EIN #36-4111723), is covered as a subordinate unit under the Susan G. Komen Breast Cancer Foundation, Inc.'s ("Komen Headquarters") group 501(c)(3) exemption ruling, a copy of which is attached for reference.

Although the Chicagoland Affiliate is a part of Komen Headquarters' group exemption, the Chicagoland Affiliate is a separately incorporated Illinois non-profit public benefit corporation. As such, the Chicagoland Affiliate is not a subsidiary or the fiscal responsibility of Komen Headquarters. As of the above date, the Chicagoland Affiliate has maintained its status as an affiliate of Komen Headquarters and we have been advised it is in good standing.

Should you require any additional information, please contact Tiffany Tsumpis at 972-701-2112.

Sincerely,

A handwritten signature in black ink, appearing to read "Ellen Willmott", written over a large, stylized loop.

Ellen Willmott
Corporate Secretary

EW/jm

Enclosures: Copy of 501(c)(3) Group Exemption Determination Letter
for Susan G. Komen Breast Cancer Foundation

The greatest risk factors for
breast cancer are being female
and growing older.



Headquarters
5005 LBJ Freeway, Suite 250, Dallas, TX 75244
1-877 GO KOMEN
www.komen.org

December 21, 2012

Internal Revenue Service
Ogden, UT 84201-0023

Re: Susan G Komen Breast Cancer Foundation – 2013 Group Exemption Letter
EIN 75-1835298
Notice Number – CP 119
GEN Number – 7164

To Whom this May Concern:

Below is a summary of the changes that have been made directly on the group exemption form per the IRS instructions.

Address Changes

All subsidiaries should have the address below:

5005 LBJ Freeway Suite 250
Dallas, TX 75244

Removal from List

Coeur D'Alene Affiliate - EIN 75-2875176 – This Affiliate was merged with the Boise Affiliate and needs to be removed from the List.

We appreciate your assistance with this matter. Please do not hesitate to give me a call should you have any questions at 972-855-4381.

Sincerely,

A handwritten signature in cursive script that reads "Ria Williams".

Ria Williams
Director, Financial Reporting
Susan G Komen for the Cure

AGENDA MEMO
CITY COUNCIL
Meeting Date: October 6, 2014

Issue Statement

Consideration of a Motion Granting a Waiver of the \$50.00 a Day Fee for the class “J” Temporary Liquor License for Our Lady of Peace Catholic School.

BACKUP

Background/History

Our Lady of Peace Catholic School will be conducting a Fundraiser on Saturday, November 8, 2014 and has requested a waiver of the fee for the Temporary Liquor License as our Liquor License Code requires a \$50.00 per day fee.

Staff/Committee Recommendation

Staff recommends waiving the fee for the Temporary Liquor License for Our Lady of Peace Catholic School.

Alternate Consideration

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

Decision Mode

This item will be on the October 6, 2014 City Council Agenda for formal consideration.

Maria Gonzalez

From: Tony Lessmeister <tlessmeister@forsythe.com>
Sent: Friday, September 19, 2014 1:04 PM
To: Maria Gonzalez
Subject: FW: A new fax has arrived from (Part 1 of 1) on Channel 4
Attachments: Aadb2eb12-98fe-428b-b63a-8726cb60de57.PDF; InsuranceTrivia 1114.pdf

Hello Maria,

Attached, please find the signed License request and the Certificate of Insurance. Please waive the customary fee for this fundraising event.

Once the license has been granted, can I please ask you to mail it to me...

Anton Lessmeister
7533 Comstock Ln
Darien IL 60561

Thank you,
Tony Lessmeister
Our Lady of Peace
HSA President

NOTICE OF CONFIDENTIALITY:

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CITY OF DARIEN

APPLICATION FOR TEMPORARY LIQUOR LICENSE

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

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

NAME OF ORGANIZATION OR GROUP Our Lady of Peace Catholic School

ADDRESS 709 Plainfield Rd Darien PHONE 630-325-9220

TYPE OF EVENT Fundraiser

LOCATION OF EVENT School gym

DATE AND TIME OF EVENT 11/08/14 7-11pm

NAME OF APPLICANT OR REPRESENTATIVE Anton S Lessmeister

ADDRESS 7533 Comstock Ln Darien PHONE 630-810-0477

NAME OF CHAIRMAN OF EVENT Anton S Lessmeister

ADDRESS 7533 Comstock Ln Darien PHONE 630-810-0477


Signature of Applicant

FEE: _____

DATE PAID: _____

Date Approved: _____

Application Approved: _____

License No. Issued _____

Kathleen Moeste Weaver, Liquor Commissioner

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

AGENDA MEMO

City Council October 6, 2014

ISSUE STATEMENT

Approval of a resolution awarding a contract to Homer Tree Care, Inc in an amount not to exceed \$78,075.00 for the City's 2014/15 Tree Trimming and Removal Program.

RESOLUTION

BACKGROUND/HISTORY

The proposed tree trimming program consists of trimming approximately 1,750 parkway trees, approximately 65 tree removals and stump grinding. Below are the subdivisions to be trimmed:

- The Woodlands of Darien
- Clarefield
- Marion Hills South
- Farmingdale Terrace
- Farmingdale Terrace West
- Portsmouth
- Violet's Farm
- Farmingdale Heights
- Marion Hills North
- Brookdale
- Farmingdale Terrace South
- High Point Circle
- Brookhaven #1
- Reflections of Hidden Lakes

This year's program also includes contract pricing for the *Private Property Tree Trimming Program* to all the residents. The program would allow residents to have their private property trees trimmed or removed and stump grinding at the residents expense. The trimming will include removal of perished, diseased, interfering, and weak branches, as well as removal of under branches as requested. The bid included unit prices for Private Property Tree Trimming that would be paid for directly by the residents. The bid price for the Private Property tree trimming is \$70.00 per tree in the front yard and \$135.00 per tree in the back yard. The contract also includes unit pricing for private property tree removal, and stump grinding.

The contract calls out for unit pricing for emergency services through November 30, 2015. Please find labeled as [Attachment A](#), the bid results that were opened on September 10, 2014. Please note there are two optional contract extensions for 2015-16 and 2016-17 that may be exercised by the City. The contract extensions will be formally entertained at a future date, pending budget approval.

2014-15 City of Darien Tree Removal Schedule

DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	COST
Tree Trimming	Each	1,750.00	\$ 31.00	\$ 54,250.00
Tree Removal per DBH	Per Inch	650	\$ 18.50	\$ 12,025.00
Misc Stump Removal	Each	85	\$ 80.00	\$ 6,800.00
Contingency	Lump Sum	1	\$ 5,000.00	\$ 5,000.00
Total Cost				\$ 78,075.00

The proposed expenditure would be expended from the following accounts:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 14/15 BUDGET	EXPENDITURE TO DATE	PROPOSED EXPENDITURE	PROPOSED BALANCE
01-30-4375	TREE TRIMMING AND REMOVAL	\$105,800.00	\$5,372.50	\$78,075.00	\$22,352.50

COMMITTEE RECOMMENDATION

The Municipal Services Committee recommends approval of a resolution awarding a contract to Homer Tree Care, Inc. in an amount not to exceed \$78,075.00 for the City's 2014/15 Tree Trimming and Removal Program. Homer Tree Care has provided very satisfactory tree care services for the City in the past.

ALTERNATE DECISION

Not approving the contract.

DECISION MODE

This item will be placed on the October 6, 2014 City Council agenda for formal consideration.

RESOLUTION NO. _____

A RESOLUTION AWARDING A CONTRACT TO HOMER TREE CARE, INC. IN AN AMOUNT NOT TO EXCEED \$78,075.00 FOR THE CITY'S 2014/15 TREE TRIMMING AND REMOVAL PROGRAM

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 authorizing the Mayor to award a Contract to Homer Tree Care, Inc in an amount not to exceed \$78,075.00 for the City's 2014/15 tree trimming and removal program, a copy of which is attached hereto as "[Exhibit A](#)".

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

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 6th day of October, 2014.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 6th day of October, 2014.

KATHLEEN MOESLE WEAVER, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

CITY OF DARIEN

CONTRACT

This Contract is made this ____ day of _____, 20__ by and between the City of Darien (hereinafter referred to as the "CITY") and _____ (hereinafter referred to as the "CONTRACTOR").

WITNESSETH

In consideration of the promises and covenants made herein by the CITY and the CONTRACTOR (hereinafter referred to collectively as the "PARTIES"), the PARTIES agree as follows:

SECTION 1: THE CONTRACT DOCUMENTS: This Contract shall include the following documents (hereinafter referred to as the "CONTRACT DOCUMENTS") however this Contract takes precedence and controls over any contrary provision in any of the CONTRACT DOCUMENTS. The Contract, including the CONTRACT DOCUMENTS, expresses the entire agreement between the PARTIES and where it modifies, adds to or deletes provisions in other CONTRACT DOCUMENTS; the Contract's provisions shall prevail. Provisions in the CONTRACT DOCUMENTS unmodified by this Contract shall be in full force and effect in their unaltered condition.

The Invitation to Bid

The Instructions to the Bidders

This Contract

The Terms and Conditions

The Bid as it is responsive to the CITY'S bid requirements

All Certifications required by the City

Certificates of insurance

Performance and Payment Bonds as may be required by the CITY

SECTION 2: SCOPE OF THE WORK AND PAYMENT: The CONTRACTOR agrees to provide labor, equipment and materials necessary to provide the services as described in the CONTRACT DOCUMENTS and further described below:

Unit Pricing for Tree Trimming, Removals and Stump Grinding within the City of Darien and Tree Trimming, Removals and Stump Grinding for Private Properties

(Hereinafter referred to as the "WORK") and the CITY agrees to pay the CONTRACTOR pursuant to the provisions of the Local Government Prompt Payment Act (50 ILCS 505/1 *et seq.*) the following amount for performance of the described unit prices.

SECTION 3: ASSIGNMENT: CONTRACTOR shall not assign the duties and obligations involved in the performance of the WORK which is the subject matter of this Contract without the written consent of the CITY.

SECTION 4: TERM OF THE CONTRACT: This Contract shall commence on the date of its execution. The WORK shall commence upon receipt of a Notice to Proceed and continue expeditiously for 30 days from that date until final completion. This Contract shall terminate upon completion of the WORK, but may be terminated by either of the PARTIES for default upon failure to cure after ten (10) days prior written notice of said default from the aggrieved PARTY. The CITY, for its convenience, may terminate this Contract with thirty (30) days prior written notice.

SECTION 5: INDEMNIFICATION AND INSURANCE: The CONTRACTOR shall indemnify and hold harmless the CITY, PARK DISTRICT, its officials, officers, directors, agents, employees and representatives and assigns, from lawsuits, actions, costs (including attorneys' fees), claims or liability of any character, incurred due to the alleged negligence of the CONTRACTOR, brought because of any injuries or damages received or sustained by any person, persons or property on account of any act or omission, neglect or misconduct of said CONTRACTOR, its officers, agents and/or employees arising out of, or in performance of any

of the provisions of the CONTRACT DOCUMENTS, including any claims or amounts recovered for any infringements of patent, trademark or copyright; or from any claims or amounts arising or recovered under the "Worker's Compensation Act" or any other law, ordinance, order or decree. In connection with any such claims, lawsuits, actions or liabilities, the CITY, its officials, officers, directors, agents, employees, representatives and their assigns shall have the right to defense counsel of their choice. The CONTRACTOR shall be solely liable for all costs of such defense and for all expenses, fees, judgments, settlements and all other costs arising out of such claims, lawsuits, actions or liabilities. The Contractor shall not make any settlement or compromise of a lawsuit or claim, or fail to pursue any available avenue of appeal of any adverse judgment, without the approval of the City and any other indemnified party. The City or any other indemnified party, in its or their sole discretion, shall have the option of being represented by its or their own counsel. If this option is exercised, then the Contractor shall promptly reimburse the City or other indemnified party, upon written demand, for any expenses, including but not limited to court costs, reasonable attorneys' and witnesses' fees and other expenses of litigation incurred by the City or other indemnified party in connection therewith. Execution of this Contract by the CITY is contingent upon receipt of Insurance Certificates provided by the CONTRACTOR in compliance with the CONTRACT DOCUMENTS.

SECTION 6: COMPLIANCE WITH LAWS: The bidder shall at all times observe and comply with all laws, ordinances and regulations of the federal, state, local and City governments, which may in any manner affect the preparation of bids or the performance of the Contract. Bidder hereby agrees that it will comply with all requirements of the Illinois Human Rights Act, 775 ILCS 5/1-101 et seq., including the provision dealing with sexual harassment and that if awarded the Contract will not engage in any prohibited form of discrimination in employment as defined in that Act and will require that its subcontractors agree to the same restrictions. The contractor shall maintain, and require that its subcontractors maintain, policies of equal employment opportunity which shall prohibit discrimination against any employee or applicant for employment on the basis of race, religion, color, sex, national origin, ancestry, citizenship status, age, marital status, physical or mental disability unrelated to the individual's ability to perform the essential functions of the job, association with a person with a disability, or unfavorable discharge from military service. Contractors and all subcontractors shall comply with all requirements of the Act and of the Rules of the Illinois Department of Human Rights with regard to posting information on employees' rights under the Act. Contractors and all subcontractors shall place appropriate statements identifying their companies as equal opportunity employers in all advertisements for workers to be employed in work to be performed. Not less than the Prevailing Rate of Wages as found by the City of Darien or the Department of Labor shall be paid to laborers, workmen, and mechanics performing work under the Contract. If awarded the Contract, contractor must comply with all provisions of the Illinois Prevailing Wage Act, including, but not limited to, providing certified payroll records to the Municipal Services Department. Contractor and subcontractors shall be required to comply with all applicable federal laws, state laws and regulations regarding minimum wages, limit on payment to minors, minimum fair wage standards for minors, payment of wage due employees, and health and safety of employees. Contractor and subcontractor are required to pay employees all rightful salaries, medical benefits, pension and social security benefits pursuant to applicable labor agreements and federal and state statutes and to further require withholdings and deposits therefore. The CONTRACTOR shall obtain all necessary local and state licenses and/or permits that may be required for performance of the WORK and provide those licenses to the CITY prior to commencement of the WORK if applicable.

SECTION 7: NOTICE: Where notice is required by the CONTRACT DOCUMENTS it shall be considered received if it is delivered in person, sent by registered United States mail, return receipt requested, delivered by messenger or mail service with a signed receipt, sent by facsimile or e-mail with an acknowledgment of receipt, to the following:

City of Darien
1702 Plainfield Road
Darien, IL 60561

Attn: Director of Municipal Services

SECTION 8: STANDARD OF SERVICE: Services shall be rendered to the highest professional standards to meet or exceed those standards met by others providing the same or similar services in the Chicagoland area. Sufficient competent personnel shall be provided who with supervision shall complete the services required within the time allowed for performance. The CONTRACTOR'S personnel shall, at all times present a neat appearance and shall be trained to handle all contact with City residents or City employees in a respectful manner. At the request of the City Administrator or a designee, the CONTRACTOR shall replace any incompetent, abusive or disorderly person in its employ.

SECTION 9: PAYMENTS TO OTHER PARTIES: The CONTRACTOR shall not obligate the CITY to make payments to third parties or make promises or representations to third parties on behalf of the CITY without prior written approval of the City Administrator or a designee.

SECTION 10: COMPLIANCE: CONTRACTOR shall comply with all of the requirements of the Contract Documents, including, but not limited to, the Illinois Prevailing Wage Act where applicable and all other applicable local, state and federal statutes, ordinances, codes, rules and regulations.

SECTION 11: LAW AND VENUE: The laws of the State of Illinois shall govern this Contract and venue for legal disputes shall be DuPage County, Illinois.

SECTION 12: MODIFICATION: This Contract may be modified only by a written amendment signed by both PARTIES.

FOR: THE CITY

FOR: THE CONTRACTOR

By: _____

By: _____

Print Name: _____

Print Name: _____

Title: Mayor

Title: _____

Date: _____

Date: _____

Vendor Information

The project is scheduled for a December 5, 2014 start date, and to be completed by no later than March 1, 2015. Two optional contract extensions may be considered and will be reviewed for recommendation by November of the respective subsequent year.

TO BE COMPLETED BY VENDOR

COMPANY NAME: Homer Tree Care, Inc.

CONTACT PERSON: Ryan Countryman

ADDRESS: 14000 S. Archer Avenue

CITY, STATE, ZIP CODE: Lockport, IL 60441

TELEPHONE NUMBER: Office 815-838-0320 Mobile 815-693-7439

FACSIMILE NUMBER: 815-838-0375

E-MAIL ADDRESS Ryan@homertree.com; Sheryl@homertree.com

AUTHORIZED SIGNATURE: 

Schedule of Prices – 2014/15

Item No.	Items	Unit	Quantity	Unit Price	Total
A	City of Darien Program				
A 1	Tree Trimming-Parkways	Each	1750	\$31.00	\$54,250.00
A 2	Tree Removal cost per DBH	Per Inch	100	\$18.50	\$1,850.00
A 3	Stump Removal	Each	20	\$80.00	\$1,600.00
	Sub-Total A1 – A3				\$57,700.00
B	Private Property Program				
B 1	Tree Trimming - Front Yard	Each	1	\$70.00	\$70.00
B 2	Tree Trimming - Back Yard	Each	1	\$135.00	\$135.00
B 3	Tree Removal cost per DBH - Front yard	Per Inch	1	\$27.50	\$27.50
B 4	Tree Removal cost per DBH - Back yard	Per Inch	1	\$37.50	\$37.50
B 5	Stump Grinding – Front Yard	Each	1	\$50.00	\$50.00 no clean u
B 6	Stump Grinding – Back Yard	Each	1	\$75.00	\$75.00 no clean t
	Sub-Total B1 – B6				\$395.00
C	Emergency Services				
C 1	2 man crew with operating equipment, bucket truck and 15 cubic yard capacity truck with a 100 hp brush chipper	Hourly	40	\$200.00	\$8,000.00
	Sub-Total C1				\$8,000.00
	Total Cost Sections A, B and C				\$66,095.00
	Bid Bond is 5% of Total Costs- Sections A,B and C				

The contract will be awarded on a Total Cost – All quantities are subject to decrease or increase.

City of Darien Parkway		Winkler's Tree & Landscaping, Inc							Homer Tree Care, Inc					
		2014/2015		2015/2016		2016/2017			2014/2015		2015/2016		2016/2017	
DESCRIPTION	UNIT	PROPOSED UNITS	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST
Tree Trimming	Each	1,750	\$ 64.51	\$ 112,892.50	\$ 67.51	\$ 118,142.50	\$ 71.00	\$ 124,250.00	\$ 31.00	\$ 54,250.00	\$ 31.00	\$ 54,250.00	\$ 31.00	\$ 54,250.00
Tree Removal per DBH	Per Inch	650	\$ 29.75	\$ 19,337.50	\$ 30.91	\$ 20,091.50	\$ 36.00	\$ 23,400.00	\$ 18.50	\$ 12,025.00	\$ 18.50	\$ 12,025.00	\$ 18.50	\$ 12,025.00
Misc Stump Removal	Each	85	\$ 92.00	\$ 7,820.00	\$ 96.00	\$ 8,160.00	\$ 100.00	\$ 8,500.00	\$ 80.00	\$ 6,800.00	\$ 80.00	\$ 6,800.00	\$ 80.00	\$ 6,800.00
Subtotal - Section A			\$ 186.26	\$ 140,050.00	\$ 194.42	\$ 146,394.00	\$ 207.00	\$ 156,150.00	\$ 129.50	\$ 73,075.00	\$ 129.50	\$ 73,075.00	\$ 129.50	\$ 73,075.00
DESCRIPTION	UNIT	PROPOSED UNITS	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST
Tree Trimming-Front Yard	Each	1	\$ 350.00	\$ 350.00	\$ 380.00	\$ 380.00	\$ 425.00	\$ 425.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00
Tree Trimming-Back Yard	Each	1	\$ 650.00	\$ 650.00	\$ 700.00	\$ 700.00	\$ 750.00	\$ 750.00	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00
Tree Removal per DBH (Front)	Per Inch	1	\$ 35.00	\$ 35.00	\$ 39.00	\$ 39.00	\$ 44.00	\$ 44.00	\$ 27.50	\$ 27.50	\$ 27.50	\$ 27.50	\$ 27.50	\$ 27.50
Tree Removal per DBH (Back)	Per Inch	1	\$ 97.00	\$ 97.00	\$ 100.00	\$ 100.00	\$ 110.00	\$ 110.00	\$ 37.50	\$ 37.50	\$ 37.50	\$ 37.50	\$ 37.50	\$ 37.50
Stump Grinding-Front	Each	1	\$ 95.00	\$ 95.00	\$ 99.00	\$ 99.00	\$ 105.00	\$ 105.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Stump Grinding-Back	Each	1	\$ 195.00	\$ 195.00	\$ 200.00	\$ 200.00	\$ 225.00	\$ 225.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
Subtotal - Section B			\$ 1,422.00	\$ 1,422.00	\$ 1,518.00	\$ 1,518.00	\$ 1,659.00	\$ 1,659.00	\$ 395.00	\$ 395.00	\$ 395.00	\$ 395.00	\$ 395.00	\$ 395.00
Emergency Services		40.00	\$ 290.00	\$ 11,600.00	\$ 320.00	\$ 12,800.00	\$ 390.00	\$ 15,600.00	\$ 200.00	\$ 8,000.00	\$ 200.00	\$ 8,000.00	\$ 200.00	\$ 8,000.00
TOTAL - SECTIONS A, B & C				\$ 153,072.00		\$ 160,712.00		\$ 173,409.00		\$ 81,470.00		\$ 81,470.00		\$ 81,470.00
City of Darien Parkway		Arborworks, LLC							Groundskeeper Landscape					
		2014/2015		2015/2016		2016/2017			2014/2015		2015/2016		2016/2017	
DESCRIPTION	UNIT	PROPOSED UNITS	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST
Tree Trimming	Each	1,750	\$ 67.00	\$ 117,250.00	\$ 69.00	\$ 120,750.00	\$ 71.07	\$ 124,372.50	\$ 57.14	\$ 99,995.00	\$ 58.57	\$ 102,497.50	\$ 60.02	\$ 105,035.00
Tree Removal per DBH	Per Inch	650	\$ 22.50	\$ 14,625.00	\$ 23.18	\$ 15,067.00	\$ 23.88	\$ 15,522.00	\$ 28.00	\$ 18,200.00	\$ 28.70	\$ 18,655.00	\$ 29.42	\$ 19,123.00
Misc Stump Removal	Each	85	\$ 68.00	\$ 5,780.00	\$ 70.00	\$ 5,950.00	\$ 72.01	\$ 6,120.85	\$ 90.00	\$ 7,650.00	\$ 92.00	\$ 7,820.00	\$ 94.30	\$ 8,015.50
Subtotal - Section A			\$ 157.50	\$ 137,655.00	\$ 162.18	\$ 141,767.00	\$ 166.96	\$ 146,015.35	\$ 175.14	\$ 125,845.00	\$ 179.27	\$ 128,972.50	\$ 183.74	\$ 132,173.50
DESCRIPTION	UNIT	UNITS	PRICE	TOTAL COST	PRICE	COST	PRICE	TOTAL COST	PRICE	COST	PRICE	COST	PRICE	TOTAL COST
Tree Trimming-Front Yard	Each	1	\$ 250.00	\$ 250.00	\$ 257.50	\$ 257.50	\$ 265.23	\$ 265.23	\$ 125.00	\$ 125.00	\$ 128.00	\$ 128.00	\$ 131.00	\$ 131.00
Tree Trimming-Back Yard	Each	1	\$ 400.00	\$ 400.00	\$ 412.00	\$ 412.00	\$ 424.36	\$ 424.36	\$ 150.00	\$ 150.00	\$ 154.00	\$ 154.00	\$ 158.00	\$ 158.00
Tree Removal per DBH (Front)	Per Inch	1	\$ 60.00	\$ 60.00	\$ 61.80	\$ 61.80	\$ 63.65	\$ 63.65	\$ 31.00	\$ 31.00	\$ 32.00	\$ 32.00	\$ 33.00	\$ 33.00
Tree Removal per DBH (Back)	Per Inch	1	\$ 80.00	\$ 80.00	\$ 82.40	\$ 82.40	\$ 84.87	\$ 84.87	\$ 39.50	\$ 39.50	\$ 40.50	\$ 40.50	\$ 41.50	\$ 41.50
Stump Grinding-Front	Each	1	\$ 100.00	\$ 100.00	\$ 103.00	\$ 103.00	\$ 106.09	\$ 106.09	\$ 120.00	\$ 120.00	\$ 123.00	\$ 123.00	\$ 126.00	\$ 126.00
Stump Grinding-Back	Each	1	\$ 200.00	\$ 200.00	\$ 206.00	\$ 206.00	\$ 212.18	\$ 212.18	\$ 140.00	\$ 140.00	\$ 143.00	\$ 143.00	\$ 147.00	\$ 147.00
Subtotal - Section B			\$ 1,090.00	\$ 1,090.00	\$ 1,122.70	\$ 1,122.70	\$ 1,156.38	\$ 1,156.38	\$ 605.50	\$ 605.50	\$ 620.50	\$ 620.50	\$ 636.50	\$ 636.50
Emergency Services		40.00	\$ 195.00	\$ 7,800.00	\$ 199.82	\$ 7,992.80	\$ 205.81	\$ 8,232.40	\$ 250.00	\$ 10,000.00	\$ 255.00	\$ 10,200.00	\$ 265.00	\$ 10,600.00
TOTAL - SECTIONS A, B & C				\$ 146,545.00		\$ 150,882.50		\$ 155,404.13		\$ 136,450.50		\$ 139,793.00		\$ 143,410.00

AGENDA MEMO
City Council
Meeting Date: October 6, 2014

ISSUE STATEMENT

Approval of recommendation releasing executive session minutes that no longer requires confidentiality.

BACKUP

BACKGROUND/HISTORY

Executive session minutes are required to be reviewed in six month cycles. The executive session minutes that no longer require confidentiality are then released as all other public meeting minutes are. Attached is a chart showing the minutes currently classified as confidential. The chart also shows minutes recommended for release. Minute dates noted with * and **bold** are recommended for release. The executive session minutes are kept in the Clerk's office for your review.

STAFF/COMMITTEE RECOMMENDATION

The Staff recommends release of the minutes as shown in the attached chart.

ALTERNATE CONSIDERATION

Revise list of minutes to be released based on need to keep confidential.

DECISION MODE

This will be placed on the October 6, 2014, City Council meeting for formal consideration.

CURRENT UNRELEASED EXECUTIVE SESSION MINUTES

	2003		2014
	May 5, 2003 –Litigation- first 3 paragraphs only		
	May 19, 2003 – Litigation – last paragraph only		
	2004		
	January 19, 2004 Litigation		
	April 5, 2004 – Litigation		
	2009		
*	April 20, 2009 – setting price for sale or lease of property owned by the City		
	2014		
*	February 18, 2014 – Sale or lease of Real Estate		
*	March 3, 2014 - Sale or lease of Real Estate		
*	March 17, 2014 - Sale or lease of Real Estate		
*	April 21, 2014 - Sale or lease of Real Estate, Personnel, Litigation		
*	July 7, 2014 - Sale or lease of Real Estate		
	July 21, 2014 – Collective Bargaining		
*	August 18, 2014 - Litigation		

***- INDICATES DATE OF MINUTES RECOMENED FOR RELEASE.
ONLY THOSE SUBJECTS IN BOLD RECOMMENDED FOR RELEASE**

AGENDA MEMO
City Council
Meeting Date: October 6, 2014

ISSUE STATEMENT

Approval of a Resolution appointing the Assistant City Administrator as alternate delegate to the Intergovernmental Risk Management Agency (IRMA)

RESOLUTION

BACKGROUND/HISTORY

The City of Darien is a member of the IRMA organization, which provides property and liability insurance to the City. IRMA requires that members of the organization appoint a staff delegate and alternate to serve on the Agency's Board of Directors. The proposed resolution appoints Paul Nosek, Assistant City Administrator, as the alternate delegate.

STAFF/COMMITTEE RECOMMENDATION

Staff recommends approval of the Resolution.

ALTERNATE CONSIDERATION

Selecting another City employee to serve as alternate delegate would be an alternate consideration.

DECISION MODE

- This item will be on the agenda for the October 6, 2014 City Council meeting for formal approval.

**A RESOLUTION APPOINTING AN AUTHORIZED DELEGATE
TO THE INTERGOVERNMENTAL
RISK MANAGEMENT AGENCY**

WHEREAS, the City of Darien participates in the Intergovernmental Risk Management Agency;
and

WHEREAS, it is necessary for each member to appoint a delegate and alternate delegate to serve
on that Agency's Board of Directors; and

WHEREAS, the delegates should have a close working knowledge and access to matters
regarding the operation of the Agency;

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

SECTION 1: That Paul Nosek, Assistant City Administrator, be appointed alternate delegate
and be delegated the powers and duties as specified in the Intergovernmental Agreement of the
Intergovernmental Risk Management Agency.

SECTION 2: That this Resolution shall be in full force and effect from and after its adoption
and approval, as provided by law.

**PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY,
ILLINOIS**, this 6th day of October, 2014.

AYES: _____

NAYS: _____

ABSENT: _____

**APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY,
ILLINOIS**, this 6th day of October, 2014.

KATHLEEN MOESLE WEAVER, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

AGENDA MEMO
City Council
October 6, 2014

ISSUE STATEMENT

A resolution appointing Paul Nosek as the Freedom of Information Act Officer for Administration.

RESOLUTION

BACKGROUND/HISTORY

The State of Illinois passed updates to the Freedom of Information Act, which must be followed by all local units of government. Some of the changes include reducing the timeframes required for responses, designating preferred methods of response, and appointing a Freedom of Information Officer to review requests and compliance for the City of Darien. Paul Nosek, the Assistant City Administrator, is recommended to fill this role for Administration.

STAFF/COMMITTEE RECOMMENDATION

The Staff recommends approval of the Resolution.

ALTERNATE CONSIDERATION

Not approving the resolution would be an alternate consideration.

DECISION MODE

This item will be on the October 6, 2014 City Council meeting agenda for formal approval.

A RESOLUTION APPOINTING PAUL NOSEK AS THE FREEDOM OF INFORMATION OFFICER FOR ADMINISTRATION

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, that Paul Nosek is appointed as the Freedom of Information Officer for Administration.

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 6th day of October, 2014.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 6th day of October, 2014.

KATHLEEN MOESLE WEAVER, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

AGENDA MEMO

**City Council
October 6, 2014**

ISSUE STATEMENT

A resolution to increase funding for the Residential Rear Yard Drainage Assistance Program in an amount of \$20,000.

RESOLUTION

BACKGROUND

Throughout the year, the City receives complaints regarding drainage issues within the rear lot lines/easements. The complaints are due to standing water that stems from active sump pumps, grading issues and mature landscaping. The areas further stay saturated throughout the season, thereby making it difficult to mow and maintain these areas and further creates conditions for mosquito breeding. The *City's Rear Yard Drainage Program* allows residents and the City to work together in resolving these nuisance ponding and drainage issues. The residents are required to commit the first \$1,000 to the project and the City will contribute up to \$5,000. Any additional costs above the City's contribution are shared by the residents of the project.

Typically, the City receives and completes approximately 5-7 of these projects per year and includes anywhere from 2 up to 6 property owners per project. This year Staff has received requests for 11 projects that range in costs from \$3,400 to \$14,000, (see attached spreadsheet labeled as [Attachment A](#)). This year's budget included \$26,000 for such projects. Based on the updated list of projects requested by residents this year, the City's cost would total approximately \$46,000.

Additional funds for these projects are available in the General Fund balance. The audited General Fund balance as of April 30, 2014, is higher than the estimate in the current budget by approximately \$400,000. Staff will request that the \$400,000 surplus, less the \$20,000 additional for the Rear Yard Drainage Program, be transferred to the Capital Projects Fund this year.

COMMITTEE RECOMMENDATION

The Municipal Services Committee reviewed this item at the September 22, 2014 Committee meeting and recommends approval of the resolution. Since these projects are cost shared with residents, staff is also requesting approval of the increase funding for the Residential Rear Yard Drainage programs in an amount of \$20,000.

ALTERNATE CONSIDERATION

Not approving the resolution.

DECISION MODE

Due to the limited time to finish these projects this year, this request will be scheduled for formal approval at the October 6, 2014, City Council meeting as a new business item.

RESOLUTION NO. _____

A RESOLUTION TO INCREASE FUNDING FOR THE RESIDENTIAL REAR YARD DRAINAGE ASSISTANCE PROGRAM IN AN AMOUNT OF \$20,000.00

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

SECTION 1: The City Council of the City of Darien hereby authorizing the Mayor to increase funding for the residential rear yard drainage assistance program in an amount of \$20,000.00.

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 6th day of October 2014.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 6th day of October 2014.

KATHLEEN MOESLE WEAVER, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

**City of Darien
Drainage Improvement Program**

				BUDGET \$ 26,000.00		9/16/2014				
	Date	Project Name	Number of Participants	Total Resident Participation Cost	City Cost	Total Project Cost	Going or Scheduled	Completed	CITY COST FINAL TO DATE	ADDITIONAL CITY COST
1	5/13/2014	517 70th & 522 Maple	2	\$ 1,000.00	\$ 3,592.35	\$ 4,592.35	Going	Yes	\$ 3,592.35	N/A
2	5/16/2014	1925 71st, 1926 & 1930 72nd & 7105 Fairview	4	\$ 1,100.00	\$ 4,312.18	\$ 5,412.18	Going	Yes	\$ 4,312.18	N/A
3	5/28/2014	13 77th St	1	\$ 1,000.00	\$ 2,775.15	\$ 3,775.15	Going	Yes	\$ 2,775.15	N/A
4	4/30/2014	1422 77th & 1421 Sequoia Ln	2	\$ 1,000.00	\$ 5,000.00	\$ 6,000.00	Going	Working	\$ 5,000.00	N/A
5	5/28/2014	7302-7310 Richmond & 7301-7309 Bunker	3	\$ 5,600.00	\$ 5,000.00	\$ 10,600.00	Resident Review-Funding	REVISED	\$ -	\$ 5,000.00
6	4/21/2014	7348 Exner	1	\$ 1,000.00	\$ 2,933.98	\$ 3,933.98	Going	Yes	\$ 2,933.98	N/A
7	6/18/2014	3372 & 3384 Gilbert & 3373 Drover	3	\$ 1,700.00	\$ 5,000.00	\$ 6,700.00	Going	Working	\$ 5,000.00	N/A
8	6/20/2014	912, 921 & 925 Ironwood & 6918, 6926 & 7002 Sierra	6	\$ 3,350.00	\$ 5,000.00	\$ 8,350.00	Funding		\$ -	\$ 5,000.00
9	6/25/2014	1509-1513 Evergreen 1504 1508-1512 Winterberry	5	\$ 8,900.00	\$ 5,000.00	\$ 13,900.00	Funding		\$ -	\$ 5,000.00
10	7/25/2014	1624-1628 Golfview 8110 - 8112 Dickens	2	\$ 1,000.00	\$ 5,000.00	\$ 6,000.00	TO BE SCHEDULED		\$ -	\$ 5,000.00
11	7/28/2014	7105 Wirth - 7106 Summit	2	\$ 1,000.00	\$ 2,400.00	\$ 3,400.00	TO BE SCHEDULED		\$ 2,400.00	N/A
		TOTALS		\$ 26,650.00	\$ 46,013.66	\$ 72,663.66			\$ 26,013.66	\$ 20,000.00

AGENDA MEMO
CITY COUNCIL
MEETING DATE: October 6, 2014

Issue Statement

PZC 2014-07: **2601 75th Street, Mi Hacienda:** Petitioner seeks approval of a variation to reduce the required corner side yard setback from 50 feet to zero feet for a patio for outdoor dining.

[ORDINANCE](#) **[BACKUP](#)**

Discussion/Overview

Both the Planning and Zoning Commission and the Municipal Services Committee considered this matter. The Commission held the required public hearing on August 20, 2014.

The Commission recommended denial of the petition, while the Committee recommended approval with conditions, noted below:

1. The patio, constructed without a permit, shall be allowed to extend a maximum of 12 feet from the existing east wall of the building.
2. The yard is to be restored with sod or other landscaping.
3. The fence is to be removed.
4. The patio is not to be used for eating, drinking or a smoking area.
5. The patio is to be a landscape feature only.

Since the Commission recommended denial, per Section 5A-2-2-3(F)(2) of the Zoning Ordinance, *a 2/3 vote approving the ordinance is required to grant the variation.* A draft ordinance has been prepared reflecting the Committee's recommendation.

The full discussion follows as "Additional Information."

Decision Mode

Planning and Zoning Commission:	August 20, 2014
Municipal Services Committee:	September 22, 2014
City Council:	October 6, 2014

Additional Information

Issue Statement

PZC 2014-07: **2601 75th Street, Mi Hacienda:** Petitioner seeks approval of a variation to reduce the required corner side yard setback from 50 feet to zero feet for a patio for outdoor dining.

Applicable Regulations: Zoning Ordinance: 5A-5-7-3: Permitted Obstructions in Required Yards.
Zoning Ordinance: 5A-8-3-8: Yard Requirements.

General Information

Petitioner/Owner: Andreius Presniakouas
14144 131st Street
Lemont, IL 60439

Property Location: 2601 75th Street

PIN: 09-29-300-009

Existing Zoning: B-2 Community Shopping Center Business District

Existing Land Use: Restaurant, café, gift store

Comprehensive Plan Update: Commercial

Surrounding Zoning and Land Use:

North: B2 General Retail Business (Downers Grove): commercial/retail

South: R-2 Single-Family Residence District: single-family home, landscape business

East: B-1 Neighborhood Convenience Shopping District: commercial/retail, vacant, former Wolf Camera shop

West: B-3 General Business District: commercial/retail, Chestnut Court Shopping Center

Size of Property: 0.598 acres

Floodplain: None.

Natural Features: None.

Transportation: Property has frontage on 75th Street and Main Street with access from Main Street only.

History: In 2003, the City Council granted a variation, Ordinance O-02-03, to reduce the required parking setback along the front lot line and to increase the permitted lot coverage. In 2012, the City Council granted a special use for an eating establishment, Grand Dukes.

Documents Submitted

This report is based on the following information submitted to the Community Development Department by the Petitioner:

1. Plat of Survey, 1 sheet, prepared by Ruettiger, Tonelli & Associates, Inc., dated April 2, 2012. Patio details indicated by petitioner.

Planning Overview/Discussion

The subject property is located at the southwest corner of 75th Street and Main Street, just east of the

Chestnut Court shopping center. The property contains one, 2-tenant retail building. The east half of the building is occupied by a restaurant, Mi Hacienda. The west half of the building is occupied by a restaurant and gift store, Grand Dukes.

The petitioner constructed a patio on the east side of the building for outdoor dining. The patio was constructed without a permit. Per the Zoning Ordinance, patios are required to meet the required corner side yard requirement. Currently, the Zoning Ordinance requires a 50-foot corner side yard setback in the B-2 zoning district. The building is approximately 25 feet from the lot line, therefore, any patio within this yard would also encroach. The patio extends from the building to the east lot line.

Mi Hacienda holds a liquor license. For alcohol to be served outside on the patio, the following items are required per the Liquor Code:

1. The perimeter of the outdoor area shall be enclosed.
2. The outdoor area shall be owned or leased by the licensee. (Ord. 0-31-08, 7-7-2008)
3. The outdoor area may be open only at times when food service is available in the restaurant. The restaurant must offer, and have available during all times that alcoholic liquor is available, a full menu and not the limited menu of a bar. This section shall not be deemed to permit activities such as outdoor beer gardens, large scale celebrations, or similar festivities within the outdoor seating area. (Ord. 0-32-08, 7-21-2008)
4. Access to the outdoor area shall be limited to entrances from within the licensed establishment only and not from a sidewalk or parking lot.
5. Seating in the outdoor area shall not be included to meet the required maximum capacity or occupancy restrictions for any license classification as established by this title.
6. Sale of alcoholic liquor shall be for consumption on the licensed premises only.
7. The outdoor area shall be closed at eleven o'clock (11:00) P.M. on Sunday through Thursday, and at twelve o'clock (12:00) midnight on Friday and Saturday.
8. A revised plat of survey must be submitted showing the location of the outdoor area, along with the enclosure details.
9. The licensee shall be required to take all necessary measures to prevent the level of noise and music from the outdoor area from causing any unreasonable disturbance to any nearby residentially zoned area.
10. Live entertainment is not permitted in the outdoor area.
11. An annual permit is required to serve alcoholic liquor at an outdoor area. The liquor commissioner may impose such terms and conditions on the licensee as shall be necessary to cause the fulfillment of these standards to be met. Because of the potential for the disturbance of the public health and safety when alcoholic liquor is sold outdoors or in a not fully enclosed structure, service of liquor in an outdoor area may be canceled, suspended or not renewed by the liquor commissioner. (Ord. 0-31-08, 7-7-2008)

The plat of survey shows 36 parking stalls. The Zoning Ordinance requires 4 parking stalls/1,000 gross square foot of building area for multi-tenant buildings, or 24 parking stalls in this case. There are 2 handicapped accessible parking stalls, which complies.

The variation request must address the following criteria for approval:

1. Whether the general character of the property will be adversely altered.
2. Whether the overall value of the property will be improved and there will not be any potential adverse effects on the neighboring properties.
3. Whether the alleged need for the variation has been created by any person presently

- having a proprietary interest in the premises.
4. Whether the proposed variation will impair an adequate supply of light and air in adjacent property, substantially increase congestion in the public streets, increase the danger of fire or endanger the public safety.
 5. Whether the proposed variation will adversely alter the essential character of the neighborhood.

Staff Findings/Recommendations

While Staff does not object to the patio, there are residences directly to the south of the proposed patio. Consideration shall be taken regarding the carrying of voices to the adjacent neighbors. The petitioner will need to apply to serve alcohol outdoors and comply with the applicable regulations.

The proposed variation will not adversely alter the essential character of the property, the variation will not impair an adequate supply of light and air in adjacent property, substantially increase congestion in the public streets, increase the danger of fire or endanger the public safety.

Therefore, staff recommends the Planning and Zoning Commission make the following recommendation granting the variation petition:

Based upon the submitted petition and the information presented, the request associated with PZC 2014-07 is in conformance with the standards of the Darien City Code and, therefore, I move the Planning and Zoning Commission approve the petition, subject to the following:

1. **Compliance with the Liquor Code regarding outdoor alcohol service and consumption, Section 3-3-24 of the City Code.**

Planning and Zoning Commission Review – August 20, 2014

The Planning and Zoning Commission considered this matter at their meeting on August 20, 2014. The following members were present: Beverly Meyer – Chairperson, Ronald Kiefer, John Lind, Louis Mallers, Raymond Mielkus, Pauline Oberland, Kenneth Ritzert and Michael Griffith – Senior Planner.

Absent: Susan Vonder Heide and Elizabeth Lahey – Secretary.

Andrius Presniakouas, the petitioner, was present.

Michael Griffith, Senior Planner, reviewed the agenda memo describing the requested variation, he noted the patio is for outdoor dining.

He noted the required corner side yard setback of 50 feet, that the existing building currently encroaches 25 feet into the setback and therefore, any patio within this yard would also encroach. He noted the patio extends to the property line. He noted the patio was constructed without a permit, that the petitioner is seeking to bring the matter into compliance.

Mr. Griffith noted the petitioner plans to serve alcohol outdoors, he noted the applicable regulations related to serving and consuming alcohol outdoors per City Code.

Commissioners Oberland and Mallers stated they were bothered by the petitioner not obtaining a building permit before constructing the patio.

Commissioner Oberland asked what was south of the property.

Mr. Griffith stated there is a home to the south, but that a landscape business is operated from the home so it is not exclusively a residential property. He noted the home is not up next to the subject property.

Chairperson Meyer questioned the fence enclosure.

Mr. Griffith stated the Liquor Code does not require a certain type or fence height, the Code requires the area is to be enclosed.

Mr. Presniakouas stated he owns the building. He stated Enrique Rodriguez, who runs Mi Hacienda, approached him about business being slow and suggested a patio would help. He said he did not have a problem with the patio and thought Mr. Rodriguez was obtaining the permit. He stated Mr. Rodriguez owns the first two homes across the street on Main Street.

Commissioner Oberland asked when the petitioner bought the property and if he owned other property.

Mr. Presniakouas stated he bought this property in 2011 and owns other commercial property.

Commissioner Oberland stated he should have known a building permit is required.

There was a discussion of the proposed enclosure. Mr. Presniakous stated it was 42 inches tall. It was noted the enclosure is intended to route customers into the restaurant for service and to prevent customers from wandering off the patio.

Luanne Spirros, 7521 Main Street, stated she opposed the variation. She stated the variation will adversely impact the quality of life. She stated congestion on Main Street will increase, noting that vehicles are currently parked on both sides of Main Street, that it is difficult to see when exiting Main Street. She stated allowing the patio without a permit sends a mixed message.

Joe Weber, 7521 Main Street, stated he opposed the variation. He stated the site does not have enough parking and the patio will increase the capacity making parking more of a problem. He stated the parking standards for a stand-alone restaurant, based on seating, should be applied instead of the standard for a multi-tenant building.

Commissioner Oberland asked the petitioner how many tables would be on the patio.

Mr. Presniakouas stated 4 tables, 4 seats per table.

Paul Jope, 7518 Cambridge Drive, stated his concern with the fence up against the sidewalk. He stated there is an overhead power line and questioned the safety of it being over a patio. He stated the street is a residential street.

Chairperson Meyer asked if there would be live entertainment on the patio, noting the property borders a residential area.

Mr. Presniakouas stated no.

Mr. Griffith stated the Liquor Code does not permit live entertainment outdoors.

Commissioners Kiefer and Oberland stated their concern with the patio encroaching all the way to the sidewalk.

Commissioner Ritzert stated his concern with noise bothering the residents to the south.

Chairperson Meyer noted the Lithuanian restaurant has a small seating area and is mostly carry-out.

Commissioner Oberland asked when Mi Hacienda was busy. She stated her concern with the patio being so close to the sidewalk with people walking on the sidewalk next to the patio with people eating.

Mr. Presniakouas stated the main business nights are Fridays.

Commissioner Lind stated the parking situation is on-going and it should not be aggravated. He stated one vehicle on the street is too many.

Commissioner Kiefer and Chairperson Meyer stated their concerns with the patio activity in a residential area.

Without further discussion, Commissioner Mellers made a motion to recommend denial of the variation petition, seconded by Commissioner Oberland.

**Upon a roll call vote, THE MOTION CARRIED by a vote of 7-0.
(Commissioner Vonder Heide was absent.)**

Municipal Services Committee – September 22, 2014

Based on the Planning and Zoning Commission's recommendation, staff recommends the Committee make the following recommendation to deny the variation petition:

Based upon the submitted petition and the information presented, the request associated with PZC 2014-07 IS NOT IN CONFORMANCE with the standards of the Darien City Code and, therefore, I move the Municipal Services recommend denial of the petition.

Municipal Services Committee Review – September 22, 2014

The Municipal Services Committee considered this matter at their meeting on September 22, 2014. The following members were present: Alderman Joseph Marchese – Chairman, Alderman Tina Beilke, Alderman, Joerg Seifert, Dan Gombac – Director, Michael Griffith – Senior Planner and Elizabeth Lahey – Secretary.

Michael Griffith, Senior Planner, reviewed the agenda memo briefly and noted the Commission's recommendation to deny the variation petition. He noted the concerns raised by the Commission in making their decision.

Chairman Marchese and Alderman Seifert stated they had a problem with the patio being constructed without a permit.

Alderman Beilke asked if the patio could be minimized in terms of the distance to the sidewalk and still be acceptable to the residents. She asked if the parking would change due to the patio.

Andrius Presniakouas, the petitioner, stated the closest homes are owned by the ones who run the restaurant. He stated the parking stays the same. Mr. Presniakouas provided the Committee with photos

of the patio.

Alderman Seifert stated he is concerned this changes the character of the area. He stated it was the same concern when the sports bar was proposed for the former Wolf Camera shop, the bar and this patio changes the character of the these properties abutting residential area.

Chairman Marchese asked if the petition is denied does that mean the patio is required to be removed.

Dan Gombac, Director, stated yes.

The Committee discussed other uses for the patio other than eating and drinking, a way to allow the property owner to maintain his investment in the patio but still avoid the negative impacts of using the patio as intended.

Joe Weber, 7521 Main Street, stated the patio and fence encroach into the street right-of-way.

Art Donner, Cambridge Drive, stated parking will remain a problem if the patio remains. He stated if the patio remains it will encourage people to use it, to congregate on it and will force the residents to monitor it. He stated the fence next to the sidewalk creates a safety concern with children on bikes possibly running into the fence.

The Committee discussed cutting the patio in half in terms of the distance between the building and lot line, not approving the use of the patio for eating and drinking and requiring the fence to be removed.

Enrique Rodriquez, 7505 Main Street, stated his sisters run the restaurant. He stated no one uses that sidewalk, the sidewalk does not extend past the property on that side of Main Street.

Mr. Donner objected to the smaller patio, stating the concerns remain.

Without further discussion, the Chairman Marchese made a motion to recommend approval of the variation subject to the following conditions, seconded by Alderman Beilke:

- 1. The patio, constructed without a permit, shall be allowed to extend a maximum of 12 feet from the existing east wall of the building.**
- 2. The yard is to be restored with sod or other landscaping.**
- 3. The fence is to be removed.**
- 4. The patio is not to be used for eating, drinking or a smoking area.**
- 5. The patio is to be a landscape feature only.**

Upon a voice vote, THE MOTION CARRIED by a vote of 3-0.

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

ORDINANCE NO. _____

**AN ORDINANCE APPROVING A VARIATION TO THE
DARIEN ZONING ORDINANCE**

(PZC 2014-07: 2601 75th Street, Mi Hacienda)

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

THIS 6th DAY OF OCTOBER, 2014

**Published in pamphlet form by authority of the
Mayor and City Council of the City of Darien,
DuPage County, Illinois, this ___ day of October,
2014.**

**AN ORDINANCE APPROVING A VARIATION TO THE
DARIEN ZONING ORDINANCE**

(PZC 2014-07: 2601 75th Street, Mi Hacienda)

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

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

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

WHEREAS, the petitioner has requested approval of a variation from the terms of the Darien Zoning Ordinance to reduce the required corner side yard setback from 50 feet to zero feet in order to construct a patio; and

WHEREAS, pursuant to proper legal notice, a Public Hearing on said petition was held before the Planning and Zoning Commission on August 20, 2014; and

WHEREAS, the Planning and Zoning Commission at its regular meeting of August 20, 2014, recommended denial of said petition and has forwarded its findings and recommendation of denial to the City Council; and

WHEREAS, on September 22, 2014, the Municipal Services Committee of the City Council reviewed the petition and has forwarded its recommendation of approval of said petition subject to conditions to the City Council; and

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

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

SECTION 1: Subject Property. This Ordinance is limited and restricted to the property generally located at 2601 75th Street, Darien, Illinois, and legally described as follows:

LOT 11 IN SHARON ESTATES, BEING A SUBDIVISION OF TRACT “A” OF DOWNERS GROVE SUPERVISORS ASSESSMENT PLAT NUMBER 2, OF THE NORTH 1,050.0 FEET OF THE NORTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 29, TOWNSHIP 38 NORTH, RANGE 11 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED JULY 3, 1944, AS DOCUMENT 464509 IN THE RECORDERS OFFICE OF DUPAGE COUNTY, ILLINOIS.

PIN: 09-29-300-009

SECTION 2: Variation from Zoning Ordinance Granted. A variation from the Zoning

Ordinance, Section 5A-8-3-8(A): Yard Requirements, is hereby granted to reduce the required corner side yard setback from 50 feet to 13 feet in order to construct a patio, subject to the following conditions:

- A. The patio, constructed without a permit, shall be allowed to extend a maximum of 12 feet from the existing east wall of the building.
- B. The yard is to be restored with sod or other landscaping.
- C. The fence is to be removed.
- D. The patio is not to be used for eating, drinking or a smoking area.
- E. The patio is to be a landscape feature only.

SECTION 3: Home Rule. This ordinance and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such ordinance should (a) contain terms contrary to the provisions of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the corporate authorities of the City of Darien that to the extent of the terms of this ordinance should be inconsistent with any non-preemptive state law, that this ordinance shall supersede state law in that regard within its jurisdiction.

SECTION 4: Effective Date. This Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

PASSED BY A TWO-THIRDS VOTE OF THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 6th day of October, 2014.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 6th day of October, 2014.

KATHLEEN MOESLE WEAVER, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY



2601 75th Street ----->>>>


Map Produced Using the DuPage County
Interactive Web Mapping Application
URL: <http://gis.dupage.org/Mapa.aspx>
DuPage County
Information Technology Department
300 S. DuPage
601 DuPage Plaza Rd.
Downers Grove, IL 60130
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Email: gis@dupage.org
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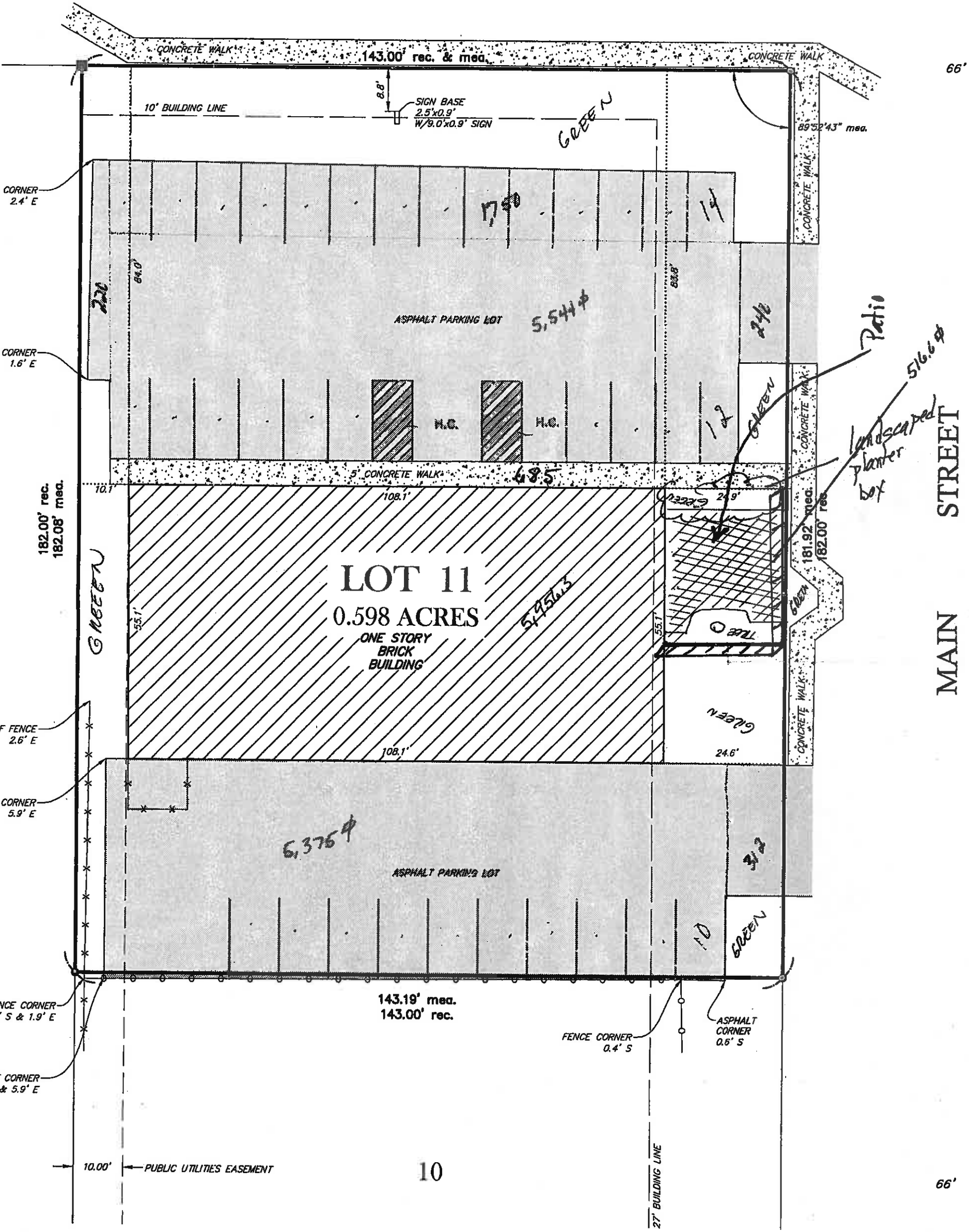
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8/27/17



STATE OF ILLINOIS }
 COUNTY OF WILL } SS

RUETTIGER, TONELLI & ASSOCIATES, INC.
 No. 184-001251, HEREBY CERTIFIES THAT THE SURVEY DESCRIBED IN THE ABOVE CAPTIONED INSTRUMENT IS A TRUE AND CORRECT REPRESENTATION OF THE SURVEY FIELD WORK COMPLETED

SURVEY FIELD WORK COMPLETED _____
 GIVEN UNDER MY HAND AND SEAL THIS _____ DAY OF _____ 20__

[Handwritten Signature]

AGENDA MEMO

**City Council
October 6, 2014**

ISSUE STATEMENT

A resolution authorizing the Mayor to execute a contract with Austin Tyler Construction, Inc. in an amount not to exceed \$149,660.00, for the reconstruction of the Kentwood Court Storm Water Drainage Infrastructure Reconstruction Project located within the 8700 block of Kentwood Court.

RESOLUTION

BACKGROUND/HISTORY

Earlier in the year staff identified that the existing Kentwood Court Bridge was in need of repair. Staff had identified deficiencies with the structure consisting of vertical and horizontal cracks along with displacement. A structural review of the infrastructure was completed by Christopher B. Burke Engineering and the engineer had recommended replacing the structure. The structure serves as a roadway bridge and a tributary creek.

The scope of the proposed contract includes the removal and replacement of the concrete box culverts under Kentwood Court along with embankment improvements on both sides of the roadway. The roadway will be realigned to match the existing roadway and includes landscape restoration.

Attachment 1 is the bid results of the sealed bid opening conducted on October 1, 2014.

The proposed expenditure would be expended from the following account:

ACCOUNT NUMBER	PROJECT CODE	ACCOUNT DESCRIPTION	BUDGET	PROPOSED EXPENDITURE	PROPOSED BALANCE
25-35-4376	FYE155011	CAPITAL-KENTWOOD COURT	\$165,000.00	\$ 149,660.00	\$15,340.00
25-35-4376	FYE155011	CAPITAL-KENTWOOD COURT- CONTINGENCY TEN PERCENT		\$ 10,000.00	\$ 5,340.00

The references for Austin Tyler Construction, Inc. have been verified with favorable comments.

COMMITTEE/STAFF RECOMMENDATION

This item has not been reviewed by the Municipal Services Committee due to weather related timing. The construction season window is narrowing and staff is requesting City Council review and approval as to complete the project by the end of November.

ALTERNATE DECISION

Not approving the resolution.

DECISION MODE

This item will be placed under New Business on the October 6, 2014 City Council agenda for formal consideration.

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE A CONTRACT WITH AUSTIN TYLER CONSTRUCTION, INC IN AN AMOUNT NOT TO EXCEED \$149,660.00 FOR THE RECONSTRUCTION OF THE KENTWOOD COURT STORM WATER DRAINAGE INFRASTRUCTURE RECONSTRUCTION PROJECT LOCATED WITHIN THE 8700 BLOCK OF KENTWOOD COURT.

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

SECTION 1: The City Council of the City of Darien hereby authorizes the Mayor to execute a contract with Austin Tyler Construction, Inc. in an amount not to exceed \$149,660.00 for the reconstruction of the Kentwood Court Storm Water Drainage Infrastructure Reconstruction Project located within the 8700 block of Kentwood Court, a copy of which is attached hereto as "[Exhibit A](#)".

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

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 6th day of October 2014.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 6th day of October 2014.

KATHLEEN MOESLE WEAVER, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

County Du Page
Local Public Agency City of Darien
Section Number _____
Route Kentwood Court

1. THIS AGREEMENT, made and concluded the 6th day of October, 2014,
Month and Year

between the City of Darien
acting by and through its City Council known as the party of the first part, and
Austin Tyler Construction, Inc his/their executors, administrators, successors or assigns,
known as the party of the second part.

2. Witnesseth: That for and in consideration of the payments and agreements mentioned in the Proposal hereto attached, to be made and performed by the party of the first part, and according to the terms expressed in the Bond referring to these presents, the party of the second part agrees with said party of the first part at his/their own proper cost and expense to do all the work, furnish all materials and all labor necessary to complete the work in accordance with the plans and specifications hereinafter described, and in full compliance with all of the terms of this agreement and the requirements of the Engineer under it.

3. And it is also understood and agreed that the LPA Formal Contract Proposal, Special Provisions, Affidavit of Illinois Business Office, Apprenticeship or Training Program Certification, and Contract Bond hereto attached, and the Plans for Section _____, in _____ approved by the Illinois Department of Transportation on _____ Date, are essential documents of this contract and are a part hereof.

4. IN WITNESS WHEREOF, The said parties have executed these presents on the date above mentioned.

Attest: _____ Clerk By _____
Party of the First Part
(Seal) _____
(If a Corporation)

Corporate Name _____
By _____
President Party of the Second Part
(If a Co-Partnership)

Attest: _____
Secretary

Partners doing Business under the firm name of

Party of the Second Part

(If an individual)

Party of the Second Part



RETURN WITH BID

Route
County DuPage
Local Agency City of Darien
Section

1. Proposal of Austin Tyler Construction, Inc.

for the improvement of the above section by the construction of

Remove and replace the top slab of the culvert, concrete repairs and approach roadway work

a total distance of 23,180 feet, of which a distance of feet, (miles) are to be improved.

2. The plans for the proposed work are those prepared by Christopher B. Burke Engineering, Ltd., 9575 W. Higgins Rd, Ste 600, Rosemont, IL 60018 and approved by the Department of Transportation on N/A

3. The specifications referred to herein are those prepared by the Department of Transportation and designated as "Standard Specifications for Road and Bridge Construction" and the "Supplemental Specifications and Recurring Special Provisions" thereto, adopted and in effect on the date of invitation for bids.

4. The undersigned agrees to accept, as part of the contract, the applicable Special Provisions indicated on the "Check Sheet for Recurring Special Provisions" contained in this proposal.

5. The undersigned agrees to complete the work by NOVEMBER 7, 2014 unless additional time is granted in accordance with the specifications.

6. A proposal guaranty in the proper amount, as specified in BLRS Special Provision for Bidding Requirements and Conditions for contract Proposals, will be required. Bid Bonds [X] will [] will not be allowed as proposal guaranties. Accompanying this proposal is either a bid bond if allowed, on Department form BLR 12230 or a proposal guaranty check, complying with the specifications, made payable to: City of Darien Treasurer of Clerks Office

the amount of the check is (5%)

7. In the event that one proposal guaranty check is intended to cover two or more proposals, the amount must be equal to the sum of the proposal guaranties, which would be required for each individual proposal. If the proposal guaranty check is placed in another proposal, it will be found in the proposal for: Section Number N/A

8. If this proposal is accepted and the undersigned fails to execute a contract and contract bond as required, it is hereby agreed that the Bid Bond or check shall be forfeited to the Awarding Authority.

9. Each pay item should have a unit price and a total price. If no total price is shown or if there is a discrepancy between the product of the unit price multiplied by the quantity, the unit price shall govern. If a unit price is omitted, the total price will be divided by the quantity in order to establish a unit price.

10. A bid will be declared unacceptable if neither a unit price nor a total price is shown.

11. The undersigned firm certifies that it has not been convicted of bribery or attempting to bribe an officer or employee of the State of Illinois, nor has the firm made an admission of guilt of such conduct which is a matter of record, nor has an official, agent, or employee of the firm committed bribery or attempted bribery on behalf of the firm and pursuant to the direction or authorization of a responsible official of the firm. The undersigned firm further certifies that it is not barred from contracting with any unit of State or local government as a result of a violation of State laws prohibiting bid-rigging or bid-rotating.

12. The undersigned submits herewith the schedule of prices on BLR 12222 covering the work to be performed under this contract.



[Empty box]

Route	_____
County	DuPage
Local Agency	City of Darien
Section	_____

All contractors are required to complete the following certification:

X For this contract proposal or for all groups in this material proposal.

For the following groups in this material proposal:

In accordance with the provisions of Section 30-22 (6) of the Illinois Procurement Code, the bidder certifies that it is a participant, either as an individual or as part of a group program, in the approved apprenticeship and training programs applicable to each type of work or craft that the bidder will perform with its own forces. The bidder further certifies for work that will be performed by subcontract that each of its subcontractors submitted for approval either (a) is, at the time of such bid, participating in an approved, applicable apprenticeship and training program; or (b) will, prior to commencement of performance of work pursuant to this contract, begin participation in an approved apprenticeship and training program applicable to the work of the subcontract. The Department, at any time before or after award, may require the production of a copy of each applicable Certificate of Registration issued by the United States Department of Labor evidencing such participation by the contractor and any or all of its subcontractors. Applicable apprenticeship and training programs are those that have been approved and registered with the United States Department of Labor. **The bidder shall list in the space below, the official name of the program sponsor holding the Certificate of Registration for all of the types of work or crafts in which the bidder is a participant and that will be performed with the bidder's forces. Types of work or craft work that will be subcontracted shall be included and listed as subcontract work.** The list shall also indicate any type of work or craft job category that does not have an applicable apprenticeship or training program. **The bidder is responsible for making a complete report and shall make certain that each type of work or craft job category that will be utilized on the project is accounted for and listed.**

Operating Engineers Local 150
 Laborers Local 75
 Cement Finishers Local 11

The requirements of this certification and disclosure are a material part of the contract, and the contractor shall require this certification provision to be included in all approved subcontracts. In order to fulfill this requirement, it shall not be necessary that an applicable program sponsor be currently taking or that it will take applications for apprenticeship, training or employment during the performance of the work of this contract.

Bidder Austin Tyler Construction, Inc.

Address 23343 S Ridge Road
Elwood, IL 60421

By *Ray S. Schulz*
(Signature)

Title President



Illinois Department of Transportation

Signatures

Route --
County DuPage
Local Agency City of Darien
Section

RETURN WITH BID

(If an individual)

Signature of Bidder

Business Address

(If a partnership)

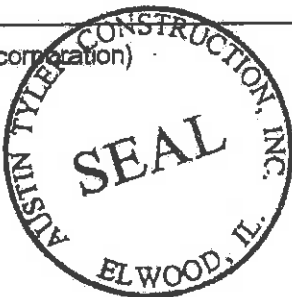
Firm Name

Signed By

Business Address

Insert Names and Addresses of All Partners

(If a corporation)



Corporate Name Austin Tyler Construction, Inc.

Signed By Gary S. Schumal, President

Business Address 23343 S Ridge Road, Elwood, IL 60421

Insert Names of Officers



President Gary S. Schumal

Secretary Ronald A. Plunk

Treasurer

Attest: Ronald A. Plunk, Secretary



Schedule of Prices

Route ---
 County DuPage
 Local Agency City of Darien
 Section ---

RETURN WITH BID

(For complete information covering these items, see plans and specifications)

BASE BID

Item No.	Items	Unit	Quantity	Unit Price	Total
30300001	AGGREGATE SUBGRADE IMPROVEMENT	CU YD	11	200.00	2,200.00
44000500	COMBINATION CURB AND GUTTER REMOVAL	FOOT	40	15.00	600.00
44201723	CLASS D PATCHES, TYPE IV, 6 INCH	SQ YD	71	200.00	14,200.00
50101500	REMOVAL OF EXISTING SUPERSTRUCTURES	EACH	1	10,000.00	10,000.00
50200100	STRUCTURE EXCAVATION	CU YD	11	130.00	1,430.00
50300255	CONCRETE SUPERSTRUCTURE	CU YD	21	2,200.00	46,200.00
50800205	REINFORCEMENT BARS, EPOXY COATED	POUND	2750	3.00	8,250.00
60608562	COMBINATION CONCRETE CURB AND GUTTER, TYPE M-4.12	FOOT	40	70.00	2,800.00
67100100	MOBILIZATION	L SUM	1	8,000.00	8,000.00
*X0426200	DEWATERING	L SUM	1	9,000.00	9,000.00
*X7010216	TRAFFIC CONTROL AND PROTECTION, (SPECIAL)	L SUM	1	3,000.00	3,000.00
*Z0012754	STRUCTURAL REPAIR OF CONCRETE (DEPTH EQUAL TO OR LESS THAN 5 INCHES)	SQ FT	184	180.00	33,120.00
*Z0018905	DRILL AND GROUT BARS	EACH	84	40.00	3,360.00
*Z0050100	REMOVE AND RE-ERECT EXISTING HANDRAIL	FOOT	18	350.00	6,300.00
*NA	LANDSCAPE RESTORATION	L SUM	1	1,200.00	1,200.00
Bidder's Proposal for BASE BID					149,660.00

13. The undersigned further agrees that if awarded the contract for the sections contained in the following combinations, he will perform the work in accordance with the requirements of each individual proposal for the multiple bid specified in the schedule below.

Schedule of Multiple Bids

Combination Letter	Sections Included in Combination	Total

Village of Darien
Kentwood Court Culvert Repair

Christopher B. Burke Engineering, Ltd.
9575 West Higgins Road, Suite 600
Rosemont, Illinois 60018
Project Number: 950323H168A
Date: October 1, 2014

BID SUMMARY

SP	CODE NUMBER	PAY ITEM	UNIT	QUANTITY	ENGINEER'S ESTIMATE		ALLIANCE CONTRACTORS, INC.		AUSTIN TYLER CONSTRUCTION, INC.	
					UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
	30300001	AGGREGATE SUBGRADE IMPROVEMENT	CU YD	11	\$ 80.00	\$ 880.00	\$ 50.00	\$ 550.00	\$ 200.00	\$ 2,200.00
	44000500	COMBINATION CURB AND GUTTER REMOVAL	FOOT	40	\$ 40.00	\$ 1,600.00	\$ 50.00	\$ 2,000.00	\$ 15.00	\$ 600.00
	44201723	CLASS D PATCHES, TYPE IV, 6 INCH	SQ YD	71	\$ 175.00	\$ 12,425.00	\$ 185.00	\$ 13,135.00	\$ 200.00	\$ 14,200.00
	50101500	REMOVAL OF EXISTING SUPERSTRUCTURES	EACH	1	\$ 15,000.00	\$ 15,000.00	\$ 17,468.00	\$ 17,468.00	\$ 10,000.00	\$ 10,000.00
	50200100	STRUCTURE EXCAVATION	CU YD	11	\$ 60.00	\$ 660.00	\$ 250.00	\$ 2,750.00	\$ 130.00	\$ 1,430.00
	50300255	CONCRETE SUPERSTRUCTURE	CU YD	21	\$ 900.00	\$ 18,900.00	\$ 1,540.00	\$ 32,340.00	\$ 2,200.00	\$ 46,200.00
	50800205	REINFORCEMENT BARS, EPOXY COATED	POUND	2,750	\$ 2.00	\$ 5,500.00	\$ 1.00	\$ 2,750.00	\$ 3.00	\$ 8,250.00
	60608562	COMBINATION CONCRETE CURB AND GUTTER, TYPE M-4.12	FOOT	40	\$ 45.00	\$ 1,800.00	\$ 75.00	\$ 3,000.00	\$ 70.00	\$ 2,800.00
	67100100	MOBILIZATION	L SUM	1	\$ 5,000.00	\$ 5,000.00	\$ 44,000.00	\$ 44,000.00	\$ 8,000.00	\$ 8,000.00
*	X0426200	DEWATERING	L SUM	1	\$ 10,000.00	\$ 10,000.00	\$ 1.00	\$ 1.00	\$ 9,000.00	\$ 9,000.00
*	X7010216	TRAFFIC CONTROL AND PROTECTION, (SPECIAL)	L SUM	1	\$ 4,000.00	\$ 4,000.00	\$ 3,750.00	\$ 3,750.00	\$ 3,000.00	\$ 3,000.00
*	Z0012754	STRUCTURAL REPAIR OF CONCRETE (DEPTH EQUAL TO OR LESS THAN 5 INCHES)	SQ FT	184	\$ 300.00	\$ 55,200.00	\$ 245.00	\$ 45,080.00	\$ 180.00	\$ 33,120.00
*	Z0018905	DRILL AND GROUT BARS	EACH	84	\$ 75.00	\$ 6,300.00	\$ 10.00	\$ 840.00	\$ 40.00	\$ 3,360.00
*	Z0050100	REMOVE AND RE-ERECT EXISTING HANDRAIL	FOOT	18	\$ 120.00	\$ 2,160.00	\$ 139.00	\$ 2,502.00	\$ 350.00	\$ 6,300.00
*		LANDSCAPE RESTORATION	L SUM	1	\$ 3,000.00	\$ 3,000.00	\$ 2,500.00	\$ 2,500.00	\$ 1,200.00	\$ 1,200.00
					TOTAL = \$ 142,500.00		\$ 172,666.00		\$ 149,660.00	

*INDICATES SPECIAL PROVISION

Low Bidder



CHRISTOPHER B. BURKE ENGINEERING, LTD.

9575 West Higgins Road Suite 600 Rosemont, Illinois 60018 TEL (847) 823-0500 FAX (847) 823-0520

October 2, 2014

Sent via electronic mail

City of Darien
Public Works Department
1041 S. Frontage Road
Darien, IL 60561

Attention: Dan Gombac, Director of Municipal Services

Subject: Kentwood Court Culvert Repairs – Bid Recommendation

Dear Mr. Gombac:

Bids for the subject project were opened and read aloud at 3:30 P.M. on October 1, 2014 at the Darien City Hall. Those bids have been reviewed and tabulated. The following is a summary:

BIDDER:	TOTAL BID
Engineer's Estimate	\$142,500.00
Austin Tyler Construction, Inc. - Elwood, IL	\$149,660.00
Alliance Contractors, Inc. - Woodstock, IL	\$172,666.00

The lowest bidder is Austin Tyler Construction, Inc. We therefore recommend awarding the contract to Austin Tyler Construction in the amount of \$149,660.00 for the repairs to the Kentwood Court Culvert. They are a reputable company in the industry and we are familiar with their work.

If you have any questions, please do not hesitate to contact me.

Regards,

Jeffrey C. Ehrhart, PE
Senior Structural Engineer

Enclosures