
PRE-COUNCIL WORK SESSION — 7:00 P.M.

Agenda of the Regular Meeting
of the City Council of the
CITY OF DARIEN
October 2, 2017
7:30 P.M.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Declaration of Quorum
5. Questions, Comments and Announcements — **General (This is an opportunity for the public to make comments or ask questions on any issue – 3 Minute Limit Per Person, Additional Public Comment Period - Agenda Item 18)**
6. Approval of Minutes – [September 18, 2017](#)
7. Receiving of Communications
8. Mayor's Report
 - A. Mayoral Proclamation “ [Fire Prevention Month](#)” (October 2017)
 - B. Mayoral Proclamation “ [Darien Lions Club Candy Days](#)” (Friday, October 13, 2017 and Saturday, October 14, 2017)
 - C. Annual Financial Report – For the [Year Ended April 30, 2017](#)
9. City Clerk's Report
10. City Administrator's Report
11. Department Head Information/Questions
12. Treasurer's Report
 - A. Warrant Number — [17-18-11](#)
 - B. Monthly Report — [May 2017](#)
 - C. Monthly Report — [June 2017](#)
 - D. Monthly Report — [July 2017](#)
 - E. Monthly Report — [August 2017](#)

13. Standing Committee Reports
14. Questions and Comments — **Agenda Related (This is an opportunity for the public to [make comments or ask questions on any item on the Council's Agenda](#) – 3 Minute Limit Per Person)**
15. Old Business
16. Consent Agenda
 - A. Consideration of a Motion to Grant a Waiver of the Raffle License Bond Requirement for the [Nick Kot Charity for TBI \(Traumatic Brain Injury\)](#)
 - B. Consideration of a Motion to Approve an Ordinance Granting a Minor Amendment to an Approved Planned Unit Development (Townhomes of Violet's Farm PUD: [8414 Dawn Lane](#))
 - C. Consideration of a Motion [Acknowledging the City of Darien Stormwater Program Annual Report](#)
 - D. Consideration of a Motion to Approve a Resolution Authorizing the City Administrator to Execute an Amendment to the [Lease Agreement Between the City of Darien and SprintCom Inc.](#)
17. New Business
18. Questions, Comments and Announcements — **General (This is an opportunity for the public to [make comments or ask questions on any issue](#) – 3 Minute Limit Per Person)**
19. Adjournment

EXECUTIVE SESSION – PERSONNEL SECTION 2(C)(1) OF THE OPEN MEETINGS ACT

It was moved by Alderman Schauer and seconded by Alderman Belczak to go into Executive Session for the purpose of discussion of Personnel, Section 2(C)(1) of the Open Meetings Act at 7:00 P.M.

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

Nays: None

Absent: Chlystek, Kenny, McIvor

Results: Ayes 4, Nays 0, Absent 3

MOTION DULY CARRIED

Executive Session recessed at 7:31 P.M.

Minutes of the Regular Meeting

of the City Council of the

CITY OF DARIEN

September 18, 2017

7:34 P.M.

1. **CALL TO ORDER**

The regular meeting of the City Council of the City of Darien was called to order at 7:34 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:	Tina Beilke	Sylvia McIvor
	Thomas J. Belczak	Ted V. Schauer
	Joseph A. Marchese	

Absent: Thomas M. Chlystek
Joseph A. Kenny

Also in Attendance: Kathleen Moesle Weaver, Mayor
JoAnne E. Ragona, City Clerk
Michael J. Coren, City Treasurer
Bryon D. Vana, City Administrator
John B. Murphey, City Attorney
Gregory Thomas, Police Chief
Daniel Gombac, Director of Municipal Services

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

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

There were none.

6. **APPROVAL OF MINUTES** – September 5, 2017 City Council Meeting

It was moved by Alderman Beilke and seconded by Alderman McIvor to approve the minutes of the City Council Meeting of September 5, 2017.

Roll Call: Ayes: Beilke, Belczak, McIvor, Schauer

Abstain: Marchese

Nays: None

Absent: Chlystek, Kenny

Results: Ayes 5, Nays 0, Absent 2

MOTION DULY CARRIED

7. **RECEIVING OF COMMUNICATIONS**

Alderman Marchese received a call from Jim Sims regarding actions of a solicitor from Universal Direct Marketing who was marketing on behalf of Direct Energy. Administrator Vana explained the Electric Aggregation Program ended and the City's

energy provider is currently ComEd. He reminded residents to call 911 if a solicitor is being aggressive; the police will investigate. “No Solicitors Invited” decals are available at City Hall.

Alderman McIvor received communication from a resident concerned with increased traffic and speeding along Manning Road; Chief Thomas addressed the issue.

Alderman Beilke received positive feedback about DarienFest. Mayor Weaver commented that Alderman Chylstek also received positive comments from Ward 4 residents. Alderman Marchese suggested the Business Expo be moved to a better location next year.

Mayor Weaver received communication from John Eglaston, 800 block of 79th Street, who expressed appreciation for a job well done with street resurfacing and concrete replacement programs.

Alderman Kenny arrived at 7:50 P.M.

8. **MAYOR’S REPORT**

A. MAYORAL PROCLAMATION – “FILIPINO AMERICAN HISTORY MONTH” (OCTOBER 2017)

Mayor Weaver read into the record a proclamation declaring October 2017 as Filipino American History Month in the City of Darien.

On behalf of the Filipino American Association of South DuPage, Pax Ravena and Ruben Salazar accepted the proclamation and thanked Mayor Weaver and Council for the honor. Ruben Salazar invited all to celebrate Filipino American History Month and to attend a film screening of the movie “Amigo” at the Indian Prairie Public Library on October 29, 2017 from 2:00 – 4:30 P.M.

9. **CITY CLERK’S REPORT**

There was no report.

10. **CITY ADMINISTRATOR’S REPORT**

There was no report.

11. **DEPARTMENT HEAD INFORMATION/QUESTIONS**

A. POLICE DEPARTMENT MONTHLY REPORT – AUGUST 2017

The August 2017 Police Department Monthly Report is available on the City website.

Chief Thomas provided a follow-up on the receipt of intergovernmental agreements for Police Reporting Management System (PRMS) with the County of DuPage; he stated 23 out of 34 municipalities have responded.

B. MUNICIPAL SERVICES – NO REPORT

Alderman Kenny inquired if lines would be painted for a crosswalk at Manning and Brunswick. Director Gombac stated no crosswalk striping would be done.

12. **TREASURER’S REPORT**

A. WARRANT NUMBER 17-18-10

It was moved by Alderman Belczak and seconded by Alderman Schauer to approve payment of Warrant Number 17-18-10 in the amount of \$615,435.52 from the enumerated funds, and \$263,806.65 from payroll funds for the period ending 09/14/17 for a total to be approved of \$879,242.17.

Administrator Vana addressed questions Alderman Beilke had regarding Chase charges. Mayor Weaver inquired about invoices from King Car Wash; Treasurer Coren clarified the information.

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

Nays: None

Absent: Chylstek

Results: Ayes 6, Nays 0, Absent 1

MOTION DULY CARRIED

13. **STANDING COMMITTEE REPORTS**

Administrative/Finance Committee – Chairman Schauer announced the next meeting of the Administrative/Finance Committee is scheduled for October 2, 2017 at 6:00 P.M.

Municipal Services Committee – Chairman Marchese announced the next meeting of the Municipal Services Committee is scheduled for September 25, 2017 at 6:30 P.M.

Police Committee – Chairman McIvor announced the next meeting of the Police Committee is scheduled for October 16, 2017 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**

There was no Consent Agenda.

17. **NEW BUSINESS**

There was no New Business.

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

Alderman Marchese attended the Darien Historical Society St. John’s Lutheran Cemetery Walk on September 16th. He stated that on behalf of the Darien Historical Society, Dean Rodkin expressed their appreciation with improvements to their site at 75th Street/Cass Avenue.

Alderman McIvor...

...reported a light pole was on an angle in the Darien Pointe Plaza; Director Gombac stated he was aware of the fixture.

...inquired if a link could be put in Direct Connect, so residents could determine if they were affected by the Equifax data breach. Administrator Vana will follow up.

19. **ADJOURNMENT**

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

VIA VOICE VOTE – MOTION DULY CARRIED

The City Council meeting adjourned at 8:01 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 09-05-17. Minutes of 09-05-17CCM.

DRAFT

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 2017, as

Fire Prevention Month

and urge the residents 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 second day of October Two-Thousand Seventeen.

Kathleen Moesle Weaver, Mayor

Attest:

JoAnne E. Ragona, City Clerk

Mayoral Proclamation

Whereas, a major humanitarian endeavor of the Lions Club has for many years been the raising of the funds for the assistance of community projects such as:

- 1. Schools for the Blind*
- 2. Leader Dogs For the Blind*
- 3. Dialogue for the Deaf*
- 4. Illinois Camp Lions for the Blind*

and, in addition, the Darien Lions Club assists persons in the immediate area who have problems relating to blindness, hearing impairment, or other disabilities; and

Whereas, the public response has been generous, with the result that great aid and comfort has been made possible for many citizens.

Now, Therefore, I, Kathleen Moesle Weaver, Mayor of the City of Darien, do hereby proclaim Friday, October 13, 2017 and Saturday, October 14, 2017 as

DARIEN LIONS CLUB CANDY DAYS

in the City of Darien, and urge citizens of our community to support this very worthwhile organization in their fund raising drive.

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

DONE, this second day of October Two-Thousand Seventeen.

Kathleen Moesle Weaver, Mayor

Attest:

JoAnne E. Ragona, City Clerk

[Auditor's Communication](#)

[Management Letter](#)

CITY OF DARIEN, ILLINOIS
ANNUAL FINANCIAL REPORT

For the Year Ended
April 30, 2017

Prepared by the General Administration Department

Michael J. Coren
City Treasurer

CITY OF DARIEN, ILLINOIS
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INTRODUCTORY SECTION

CITY OF DARIEN, ILLINOIS

PRINCIPAL OFFICIALS

April 30, 2017

MAYOR

Kathleen Moesle Weaver

CITY COUNCIL

Ted V. Schauer
Tina Beilke
Joseph A. Kenny
Thomas M. Chlystek
Joseph A. Marchese
Sylvia McIvor
Thomas J. Belczak

CITY TREASURER

Michael J. Coren

CITY CLERK

JoAnne Ragona

CITY ATTORNEY

John B. Murphey

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT



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Naperville, Illinois 60563

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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, 2017, and the related notes to 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 City'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 City'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, 2017, 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 analysis 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 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 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 fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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.

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, 2016, which are not presented with the accompanying financial statements. In our report dated August 30, 2016, 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 2016 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 2016 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 2016 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.

Sikich LLP

Naperville, Illinois
September 26, 2017

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Darien, we offer readers of Darien's financial statements this narrative overview and analysis of the financial activities of the City of Darien for the fiscal year ended April 30, 2017. Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts. We encourage readers to consider the information presented here in conjunction with the City's financial statements.

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

FINANCIAL HIGHLIGHTS

- ❑ The City of Darien maintained compliance with the Police Pension funding requirements as well as the IMRF funding requirements throughout the year.
- ❑ The City was able to transfer \$4.5 million to the Capital Projects Fund in FYE 17 to be used in the City of Darien's 3 year Capital Improvement Plan. The Capital Improvement Plan includes sidewalk replacement, storm-water ditch projects, new street lighting, the road program, and crack sealing to name a few.
- ❑ The City was able to maintain a balance in The General Fund throughout the fiscal year to cover a minimum of 3 months of operating expenses.
- ❑ The City was able to reduce its General Obligation Refunding Bond debt by \$395,000 during the year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-Wide Financial Statements

The government-wide financial statements (see pages 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, 2017

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

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

□ *Fiduciary Funds* represent trust responsibilities of the government, but which have resources that are held for the benefit of parties outside the City. These assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the Government-Wide Financial Statements. Accounting for fiduciary funds is similar to that used by proprietary funds. Currently the City has three fiduciary funds, the Police Pension Fund, Impact Fees Fund, and Darien Escrow 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 General Fund and any major special revenue funds. Supplementary schedules include combining and individual fund financial statements and schedules and supplemental data.

CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2017

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Condensed Statement of Net Position									
As of April 30, 2017 and 2016									
(In millions of dollars)									
	<u>Governmental Activities</u>			<u>Business-Type Activities</u>			<u>Government Total</u>		
	<u>2017</u>	<u>2016</u>	<u>Change</u>	<u>2017</u>	<u>2016</u>	<u>Change</u>	<u>2017</u>	<u>2016</u>	<u>Change</u>
Current and other assets	14.00	12.96	1.04	3.40	2.62	0.78	17.40	15.58	1.82
Capital assets	<u>7.30</u>	<u>7.16</u>	<u>0.14</u>	<u>5.52</u>	<u>5.85</u>	<u>-0.33</u>	<u>12.82</u>	<u>13.01</u>	<u>-0.19</u>
<i>Total Assets</i>	<u>21.30</u>	<u>20.12</u>	<u>1.18</u>	<u>8.92</u>	<u>8.47</u>	<u>0.45</u>	<u>30.22</u>	<u>28.59</u>	<u>1.63</u>
Deferred Outflow of Resources	2.27	2.23	0.04	.36	.39	-0.03	2.63	2.62	0.01
Total assets and Deferred Outflow of Resources	<u>23.57</u>	<u>22.35</u>	<u>1.22</u>	<u>9.28</u>	<u>8.86</u>	<u>0.42</u>	<u>32.85</u>	<u>31.21</u>	<u>1.64</u>
Long-term liabilities	22.92	22.35	0.57	2.70	2.94	-0.24	25.62	25.29	0.33
Other liabilities	<u>1.45</u>	<u>1.22</u>	<u>0.23</u>	<u>1.47</u>	<u>.96</u>	<u>0.51</u>	<u>2.92</u>	<u>2.18</u>	<u>0.74</u>
<i>Total Liabilities</i>	<u>24.37</u>	<u>23.57</u>	<u>0.80</u>	<u>4.17</u>	<u>3.90</u>	<u>0.27</u>	<u>28.54</u>	<u>27.47</u>	<u>1.07</u>
Deferred Inflows of Resources	3.55	3.64	-0.09	0.06	0.02	0.04	3.61	3.66	-0.05
Total Liabilities and Deferred Inflows of Resources	27.92	27.21	0.71	4.23	3.92	0.31	32.15	31.13	1.02
<i>Net position</i>									
Net investment in capital Assets.	6.12	5.80	0.32	3.27	3.39	-0.12	9.39	9.19	0.20
Restricted	.79	.57	0.22	0.00	0.00	0.00	0.79	0.57	0.22
Unrestricted	<u>-11.26</u>	<u>-11.23</u>	<u>0.03</u>	<u>1.77</u>	<u>1.55</u>	<u>0.22</u>	<u>-9.49</u>	<u>-9.68</u>	<u>0.19</u>
Total Net Position	<u>-4.35</u>	<u>-4.86</u>	<u>0.51</u>	<u>5.04</u>	<u>4.94</u>	<u>0.10</u>	<u>0.69</u>	<u>0.08</u>	<u>0.61</u>

(See Independent Auditor's Report)

CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2017

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 – 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 \$0.61 million from \$0.08 million to \$0.69 million. 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 Capital Project expenditures or used for the early payment of debt.

The City of Darien's assessed property tax rate was .2917. The City of Darien's portion of a resident's tax bill is approximately 4.20% 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, public safety, and a special service area.

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2017

Condensed Statement of Activities									
As of April 30, 2017 and 2016									
<i>(In millions of dollars)</i>									
	<u>Governmental</u>			<u>Business-Type</u>			<u>Government</u>		
	<u>Activities</u>			<u>Activities</u>			<u>Total</u>		
	<u>2017</u>	<u>2016</u>	<u>Change</u>	<u>2017</u>	<u>2016</u>	<u>Change</u>	<u>2017</u>	<u>2016</u>	<u>Change</u>
Revenues:									
<i>Program Revenues:</i>									
Charges for Services Operating and Capital	1.83	1.90	(0.07)	7.93	7.00	0.93	9.76	8.90	0.86
Grants and Contributions	0.96	0.77	(0.02)	-	-	-	0.96	0.77	(0.02)
<i>General Revenues:</i>									
Property Taxes	2.38	2.37	0.01	-	-	-	2.38	2.37	0.01
Other Taxes	11.01	10.48	0.53	-	-	-	11.01	10.48	0.53
Other General Revenues	<u>0.19</u>	<u>0.36</u>	<u>(0.17)</u>	<u>0.07</u>	<u>0.06</u>	<u>0.01</u>	<u>0.26</u>	<u>0.42</u>	<u>(0.16)</u>
Total Revenues	16.37	15.88	0.28	8.00	7.06	0.94	24.37	22.94	1.22
Expenses:									
General Government	1.68	1.88	(0.20)	-	-	-	1.68	1.88	(0.20)
Highways and Streets	6.36	6.10	0.26	-	-	-	6.36	6.10	0.26
Public Safety	8.36	8.58	(0.22)	-	-	-	8.36	8.58	(0.22)
Interest and Fees	0.02	0.08	(0.06)	-	-	-	0.02	0.08	(0.06)
Water	-	-	-	<u>7.90</u>	<u>7.15</u>	<u>0.75</u>	<u>7.90</u>	<u>7.15</u>	<u>0.75</u>
Total Expenses	16.42	16.64	(0.22)	7.90	7.15	0.75	24.32	23.79	0.53
Increase (Decrease) in Net Position Before Prior Period Adjustment	(0.05)	(0.76)	0.71	0.10	(0.09)	0.19	0.05	(0.85)	0.90
Prior Period Adjustment & Change in Accounting Principles	<u>0.57</u>	<u>(19.02)</u>	<u>19.59</u>	<u>-</u>	<u>(0.23)</u>	<u>(0.23)</u>	<u>0.57</u>	<u>(19.25)</u>	<u>19.85</u>
Change in Net Position	0.52	(19.78)	20.30	0.10	(0.32)	(0.04)	0.62	(20.10)	20.72
Net Position, Beginning of Year	<u>(4.86)</u>	<u>14.92</u>	<u>(19.78)</u>	<u>4.94</u>	<u>5.26</u>	<u>(0.32)</u>	<u>0.08</u>	<u>20.18</u>	<u>(20.10)</u>
Net Position, End of Year	(4.34)	(4.86)	0.52	5.04	4.94	(0.36)	0.70	0.08	0.62

CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2017

Normal Impacts

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

Revenues

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

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

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

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

Expenses

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

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

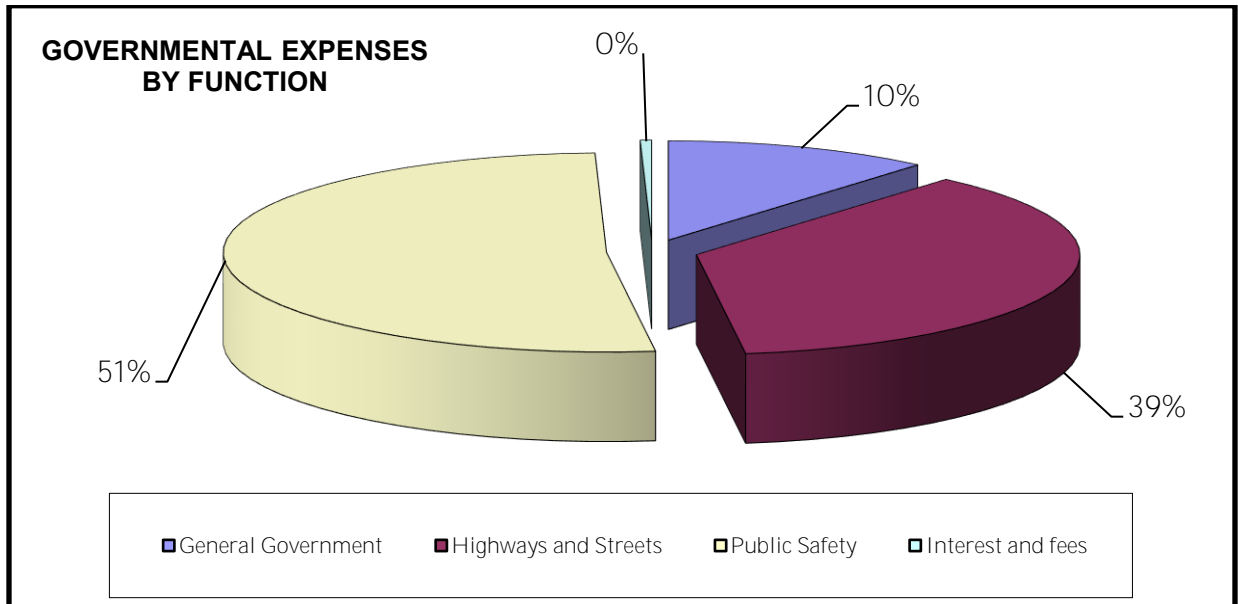
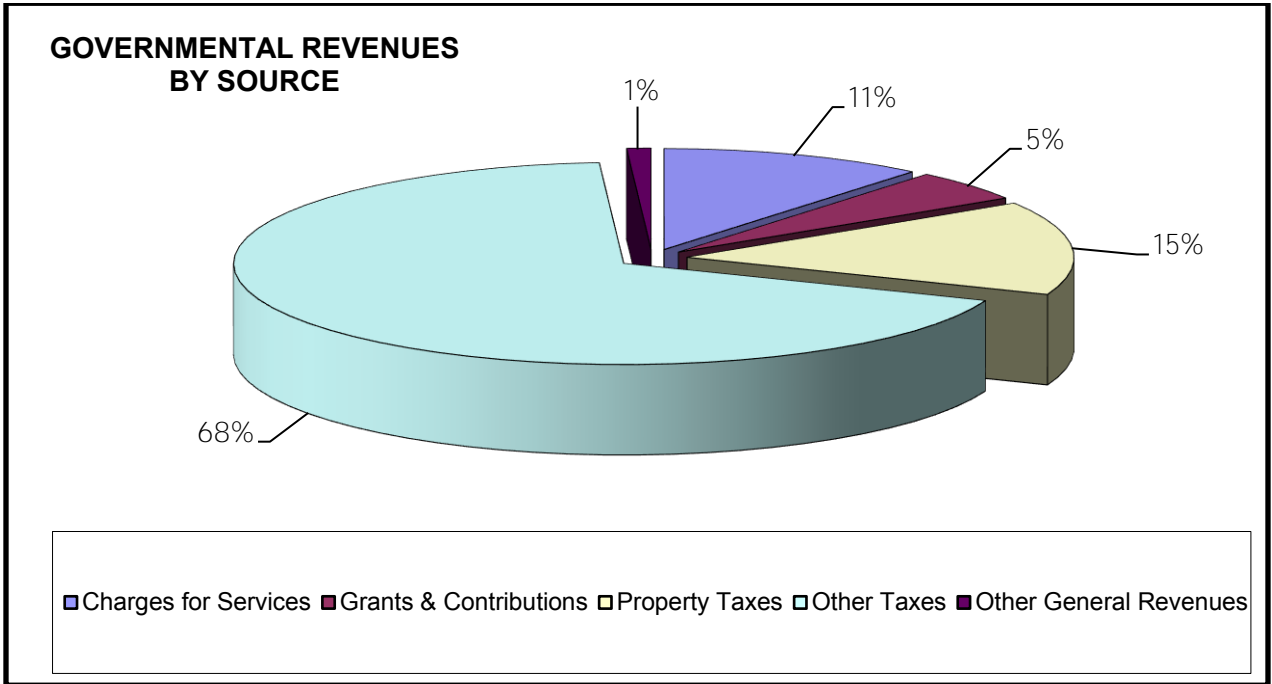
Salary increases (annual adjustments and merit) – the ability to attract and retain staff members, requires the City to strive to approach a competitive salary range position in the marketplace.

Inflation – 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, 2017

GOVERNMENTAL ACTIVITIES

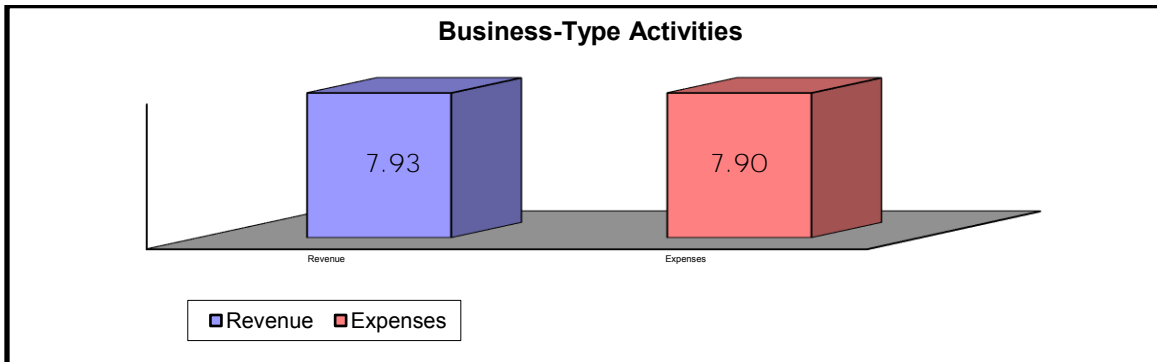
The percentages illustrated below, represent the governmental revenues and expenditures by source/function per page 6 of the MD&A, column 1.



CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2017

Business Type Activities

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



The Business-Type activity of the City of Darien includes the Water Department. The Water Department serves the city residents and businesses; pricing of water is based on fees determined by the supplier of water, the DuPage Water Commission. The City of Darien has been able to avoid raising water rates to its residents and businesses over the past several years, even though there have been increases in the fee for the supply of water by the DuPage Water Commission. Sales of water (revenues) can be affected by climate, at times, with warmer and drier summers bringing higher demand. The operating revenues of the Water Department increased by \$.94 million in comparison to the prior year.

The City pays all of the general expenses from the general fund. On an annual basis, a transfer in the amount of \$250 thousand is done from the Water Department to the General Fund. The reason this transfer is done, is to cover the overhead worked on behalf of the Water Department, yet captured within the General Fund. Operating expenses increased \$0.75 million for this fiscal year due to replacement of old infrastructure (including water mains).

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

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

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

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 \$10.23 million; an increase of \$0.73 million over fiscal 2016.

CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2017

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

At the end of fiscal year 2017, the City of Darien had total capital assets (net of accumulated depreciation) of \$12.82 million, invested in a broad range of capital assets including police and public works equipment, buildings, water facilities, roads, streets, and sewer lines.

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

Debt Administration

The debt administration discussion covers two types of debt reported by the City's financial statements. The City's governmental activities include the general obligation bond issuance for the acquisition and construction of major capital facilities. Overall, the City's governmental activities report a total debt of \$23.20 million. The City began the fiscal year with a balance of \$22.64 million in debt.

In the City's business-type activities a total debt of \$2.93 million is reported. The City began the fiscal year with a balance of \$3.16 million in debt. The business activity debt is paid primarily by revenues generated by the Water Department's sale of water fee for service. The general obligation bonds of the business-type activity are obligations of the business-type activity only and are used for infrastructure and building improvements to the system. (More detailed information about the City's long-term liabilities is presented in Note 6 of the financial statements.)

FACTORS BEARING ON THE CITY'S FUTURE

The general economic conditions of DuPage County, Cook County, and the Chicago metropolitan statistical area are affected by the national economics. The unemployment rate for the most recent period available for this year is 4.7% 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. Other factors bearing on the City's future include increases in water rates charged by DuPage Water Commission and the City of Chicago, and the general state of the economy. The uncertainty and financial problems with the State of Illinois is a concern for all Illinois municipalities. All of the local economic factors, revenue projections, and analysis of the City's expenditures are factored in the future fiscal budget plans.

(See Independent Auditor's Report)

CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2017

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

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

CITY OF DARIEN, ILLINOIS

STATEMENT OF NET POSITION

April 30, 2017

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 8,692,374	\$ 649,587	\$ 9,341,961
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	2,380,107	-	2,380,107
Accounts	-	2,554,365	2,554,365
Intergovernmental	1,882,838	-	1,882,838
Other	1,022,557	193,344	1,215,901
Inventories	20,620	-	20,620
Capital assets not being depreciated	819,529	100,000	919,529
Capital assets being depreciated	6,483,317	5,421,119	11,904,436
 Total assets	 21,301,342	 8,918,415	 30,219,757
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on refunding	-	182,851	182,851
Pension items - police	1,600,822	-	1,600,822
Pension items - IMRF	675,209	175,861	851,070
 Total deferred outflows of resources	 2,276,031	 358,712	 2,634,743
 Total assets and deferred outflows of resources	 23,577,373	 9,277,127	 32,854,500
LIABILITIES			
Accounts payable	948,611	1,084,088	2,032,699
Accrued payroll	145,459	13,479	158,938
Accrued interest payable	6,834	28,032	34,866
Deposits payable	159,201	-	159,201
Other payables	11,005	-	11,005
Due to fiduciary fund	10,175	-	10,175
Internal balances	(116,801)	116,801	-
Noncurrent liabilities			
Due within one year	288,343	231,419	519,762
Due in more than one year	22,916,842	2,701,093	25,617,935
 Total liabilities	 24,369,669	 4,174,912	 28,544,581
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	2,380,107	-	2,380,107
Pension items - police	949,676	-	949,676
Pension items - IMRF	224,786	58,547	283,333
 Total deferred inflows of resources	 3,554,569	 58,547	 3,613,116
 Total liabilities and deferred inflows of resources	 27,924,238	 4,233,459	 32,157,697
NET POSITION			
Net investment in capital assets	6,117,846	3,268,398	9,386,244
Restricted for			
Special service area	13,888	-	13,888
Storm sewer	78,108	-	78,108
Public safety	317,838	-	317,838
Highways and streets	385,657	-	385,657
Unrestricted (deficit)	(11,260,202)	1,775,270	(9,484,932)
 TOTAL NET POSITION	 \$ (4,346,865)	 \$ 5,043,668	 \$ 696,803

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2017

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 1,683,345	\$ 1,054,458	\$ -	\$ -
Highways and streets	6,361,385	579,355	559,803	208,484
Public safety	8,357,522	197,964	185,485	-
Interest and fiscal charges on long-term debt	23,664	-	-	-
Total governmental activities	16,425,916	1,831,777	745,288	208,484
Business-Type Activities				
Water operations	7,897,716	7,932,171	-	-
Total business-type activities	7,897,716	7,932,171	-	-
TOTAL PRIMARY GOVERNMENT	\$ 24,323,632	\$ 9,763,948	\$ 745,288	\$ 208,484

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (628,887)	\$ -	\$ (628,887)
	(5,013,743)	-	(5,013,743)
	(7,974,073)	-	(7,974,073)
	(23,664)	-	(23,664)
	(13,640,367)	-	(13,640,367)
	-	34,455	34,455
	-	34,455	34,455
	(13,640,367)	34,455	(13,605,912)
General Revenues			
Taxes			
Property	2,381,395	-	2,381,395
Replacement	7,173	-	7,173
Telecommunications	648,503	-	648,503
Utility	1,019,296	-	1,019,296
Amusement	95,252	-	95,252
Hotel/motel	70,272	-	70,272
Road and bridge	206,299	-	206,299
Video gaming	146,777	-	146,777
Local gas	319,670	-	319,670
Food and beverage	578,438	-	578,438
Intergovernmental			
Income tax	2,087,675	-	2,087,675
Sales	5,285,433	-	5,285,433
Local use	549,982	-	549,982
Investment income	43,790	1,193	44,983
Miscellaneous	147,284	64,903	212,187
Total	13,587,239	66,096	13,653,335
CHANGE IN NET POSITION	(53,128)	100,551	47,423
NET POSITION, MAY 1	(4,859,791)	4,943,117	83,326
Prior period adjustment	566,054	-	566,054
NET POSITION, MAY 1, RESTATED	(4,293,737)	4,943,117	649,380
NET POSITION, APRIL 30	\$ (4,346,865)	\$ 5,043,668	\$ 696,803

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

April 30, 2017

	<u>General</u>	<u>Capital Improvements</u>	<u>Nonmajor</u>	<u>Total</u>
ASSETS				
Cash and cash equivalents	\$ 2,427,402	\$ 5,578,349	\$ 686,623	\$ 8,692,374
Receivables (net, where applicable, of allowances for uncollectibles)				
Property taxes	2,184,281	195,826	-	2,380,107
Intergovernmental	1,834,481	-	48,357	1,882,838
Other	1,022,557	-	-	1,022,557
Inventory	20,620	-	-	20,620
Due from other funds	115,100	225,864	-	340,964
TOTAL ASSETS	\$ 7,604,441	\$ 6,000,039	\$ 734,980	\$ 14,339,460
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 523,141	\$ 418,796	\$ 6,674	\$ 948,611
Accrued payroll	145,459	-	-	145,459
Deposits payable	159,201	-	-	159,201
Other payables	11,005	-	-	11,005
Due to other funds	228,603	5,500	235	234,338
Total liabilities	1,067,409	424,296	6,909	1,498,614
DEFERRED INFLOWS OF RESOURCES				
Unavailable property taxes	2,184,281	195,826	-	2,380,107
Other unavailable revenue	226,984	-	-	226,984
Total deferred inflows of resources	2,411,265	195,826	-	2,607,091
Total liabilities and deferred inflows of resources	3,478,674	620,122	6,909	4,105,705
FUND BALANCES				
Nonspendable				
Inventory	20,620	-	-	20,620
Restricted				
Special service area	-	-	13,888	13,888
Storm sewer	-	-	78,108	78,108
Public safety	67,420	-	250,418	317,838
Highways and streets	-	-	385,657	385,657
Unrestricted				
Assigned				
Capital improvements	-	5,379,917	-	5,379,917
Unassigned				
General fund	4,037,727	-	-	4,037,727
Total fund balances	4,125,767	5,379,917	728,071	10,233,755
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 7,604,441	\$ 6,000,039	\$ 734,980	\$ 14,339,460

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, 2017

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 10,233,755
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	7,302,846
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Bonds payable	(1,185,000)
Compensated absences payable	(755,623)
Other long-term receivables are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	226,984
Net pension liability for the Illinois Municipal Retirement Fund is shown as a liability on the statement of net position	(1,743,668)
Differences between expected and actual experiences, assumption changes, net differences between projected and actual earnings, and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows and inflows of resources on the statement of net position	450,423
Net pension liability for the Police Pension Fund is shown as a liability on the statement of net position	(19,520,894)
Differences between expected and actual experiences, assumption changes, and net differences between projected and actual earnings for the Police Pension Fund are recognized as deferred outflows and inflows of resources on the statement of net position	651,146
Accrued interest payable is not recorded in governmental funds but is recorded on the statement of net position	<u>(6,834)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ (4,346,865)</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, 2017

	General	Capital Improvements	Nonmajor	Total
REVENUES				
Taxes	\$ 5,262,716	\$ 207,485	\$ 5,055	\$ 5,475,256
Licenses and permits	1,275,743	-	-	1,275,743
Intergovernmental	7,944,057	208,484	724,320	8,876,861
Charges for services	558,421	-	378	558,799
Investment income	4,636	34,918	4,236	43,790
Miscellaneous	81,618	-	-	81,618
Total revenues	15,127,191	450,887	733,989	16,312,067
EXPENDITURES				
Current				
General government	1,605,018	-	-	1,605,018
Highways and streets	2,361,715	42,568	448,311	2,852,594
Public safety	7,058,810	-	73,551	7,132,361
Capital outlay	-	3,788,704	1,945	3,790,649
Debt service				
Principal	-	175,000	-	175,000
Interest and fiscal charges	-	25,535	-	25,535
Total expenditures	11,025,543	4,031,807	523,807	15,581,157
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,101,648	(3,580,920)	210,182	730,910
OTHER FINANCING SOURCES (USES)				
Transfers in	-	4,550,000	-	4,550,000
Transfers (out)	(4,550,000)	-	-	(4,550,000)
Total other financing sources (uses)	(4,550,000)	4,550,000	-	-
NET CHANGE IN FUND BALANCES	(448,352)	969,080	210,182	730,910
FUND BALANCES, MAY 1	4,574,119	4,410,837	517,889	9,502,845
FUND BALANCES, APRIL 30	\$ 4,125,767	\$ 5,379,917	\$ 728,071	\$ 10,233,755

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, 2017

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 730,910
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	393,376
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	(816,542)
Revenues in the statement of activities that are not available in governmental funds are not reported as revenue in governmental funds until received	60,721
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	175,000
The change in accrued interest payable on long-term debt is reported as an expense on the statement of activities	1,871
The change in compensated absences payable is shown as an expense on the statement of activities	(29,180)
The change in the net pension liability for the Illinois Municipal Retirement Fund is reported only in the statement of activities	378,694
The change in deferred outflows and inflows of resources for the Illinois Municipal Retirement Fund is reported only in the statement of activities	(311,761)
The change in the net pension liability for the Police Pension Fund is reported only in the statement of activities	(1,093,667)
The change in deferred outflows and inflows of resources for the Police Pension Fund is reported only in the statement of activities	<u>457,450</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ (53,128)</u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

April 30, 2017

	<u>Business-Type Activities Water Operations</u>
CURRENT ASSETS	
Cash and cash equivalents	\$ 649,587
Receivables (net, where applicable, of allowances for uncollectibles)	
Water - billed	16,376
Water - unbilled	2,537,989
Other	193,344
Due from other funds	<u>1,573</u>
Total current assets	<u>3,398,869</u>
NONCURRENT ASSETS	
Capital assets	
Assets not being depreciated	<u>100,000</u>
Assets being depreciated	
Cost	15,926,481
Accumulated depreciation	<u>(10,505,362)</u>
Net capital assets being depreciated	<u>5,421,119</u>
Total noncurrent assets	<u>5,521,119</u>
Total assets	<u>8,919,988</u>
DEFERRED OUTFLOWS OF RESOURCES	
Unamortized loss on refunding	182,851
Pension items - IMRF	<u>175,861</u>
Total deferred outflows of resources	<u>358,712</u>
Total assets and deferred outflows of resources	<u>9,278,700</u>
CURRENT LIABILITIES	
Accounts payable	1,084,088
Accrued payroll	13,479
Accrued interest payable	28,032
Due to other funds	118,374
Bonds payable	225,000
Compensated absences payable	<u>6,419</u>
Total current liabilities	<u>1,475,392</u>
LONG-TERM LIABILITIES	
Bonds payable	2,210,572
Net pension liability	454,147
Compensated absences payable	<u>36,374</u>
Total long-term liabilities	<u>2,701,093</u>
Total liabilities	<u>4,176,485</u>
DEFERRED INFLOWS OF RESOURCES	
Pension items - IMRF	<u>58,547</u>
Total liabilities and deferred inflows of resources	<u>4,235,032</u>
NET POSITION	
Net investment in capital assets	3,268,398
Unrestricted	<u>1,775,270</u>
TOTAL NET POSITION	<u><u>\$ 5,043,668</u></u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2017

	Business-Type Activities Water Operations
OPERATING REVENUES	
Water sales	\$ 7,840,272
Inspections/tap on/permits	67,178
Sale of meters	10,315
Other water sales	14,406
	<hr/>
Total operating revenues	7,932,171
	<hr/>
OPERATING EXPENSES EXCLUDING DEPRECIATION	
Personnel services	806,279
Materials and supplies	669,601
Contractual services	5,056,960
Capital related - uncapitalized	948,689
	<hr/>
Total operating expenses excluding depreciation	7,481,529
	<hr/>
OPERATING INCOME BEFORE DEPRECIATION	450,642
	<hr/>
Depreciation	331,486
	<hr/>
OPERATING INCOME	119,156
	<hr/>
NON-OPERATING REVENUES (EXPENSES)	
Investment income	1,193
Miscellaneous income	64,903
Interest expense	(84,701)
	<hr/>
Total non-operating revenues (expenses)	(18,605)
	<hr/>
CHANGE IN NET POSITION	100,551
	<hr/>
NET POSITION, MAY 1	4,943,117
	<hr/>
NET POSITION, APRIL 30	\$ 5,043,668
	<hr/> <hr/>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended April 30, 2017

	Business-Type Activities Water Operations
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 7,871,620
Payments to suppliers	(5,821,518)
Payments to employees	(752,699)
Payments to other funds	(250,000)
	1,047,403
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Due to/from other funds	(99,584)
	(99,584)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Principal payments	(220,000)
Interest and fiscal charges	(79,425)
	(299,425)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	1,193
	1,193
NET INCREASE IN CASH AND CASH EQUIVALENTS	649,587
CASH AND CASH EQUIVALENTS, MAY 1	-
CASH AND CASH EQUIVALENTS, APRIL 30	\$ 649,587
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ 119,156
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	331,486
Changes in assets and liabilities	
Accounts receivable	(60,551)
Accounts payable	603,732
Accrued payroll	3,420
Compensated absences payable	9,735
Net pension liability - IMRF	40,425
	1,047,403
NET CASH FROM OPERATING ACTIVITIES	\$ 1,047,403

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS**

April 30, 2017

	Pension Trust Fund	Agency
ASSETS		
Cash and cash equivalents	\$ 436,620	\$ 21,107
Investments		
U.S. Treasury obligations	545,677	-
U.S. agency obligations	6,059,256	-
Municipal bonds	1,221,257	-
Corporate bonds	3,260,567	-
Equity mutual funds	11,223,691	-
Common stock	3,185,931	-
Prepays	500	-
Receivables		
Due from other funds	-	10,175
Accrued interest	107,487	-
Total assets	<u>26,040,986</u>	<u>\$ 31,282</u>
LIABILITIES		
Benefits payable	12,423	-
Impact fees payable	-	\$ 31,282
Total liabilities	<u>12,423</u>	<u>\$ 31,282</u>
NET POSITION RESTRICTED FOR PENSION BENEFITS		
	<u>\$ 26,028,563</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, 2017

ADDITIONS

Contributions	
Employer	\$ 1,421,243
Employee	<u>419,803</u>
Total contributions	<u>1,841,046</u>
Investment income	
Net appreciation in fair value of investments	1,280,265
Interest	<u>780,976</u>
Total investment income	2,061,241
Less investment expense	<u>(79,097)</u>
Net investment income	<u>1,982,144</u>
Total additions	<u>3,823,190</u>

DEDUCTIONS

Pension benefits	1,932,191
Contractual services	28,552
Administrative expenses	<u>13,168</u>
Total deductions	<u>1,973,911</u>

NET INCREASE 1,849,279

**NET POSITION RESTRICTED
FOR PENSION BENEFITS**

May 1	<u>24,179,284</u>
April 30	<u>\$ 26,028,563</u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting Entity

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

The City's financial statements include 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.

b. Fund Accounting

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting (Continued)

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

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

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

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

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. The City utilizes pension trust funds 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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

The City reports the following major governmental funds:

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

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

The City reports the following major proprietary fund:

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

The City reports the following fiduciary funds:

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for sales taxes, 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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

f. Interfund Receivables/Payables

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

g. Inventories

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Prepaid Items/Expenses

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

i. Capital Assets

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

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. 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

j. Compensated Absences

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Compensated Absences (Continued)

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

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

k. Long-Term Obligations

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

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

l. Fund Balances/Net Position

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Fund Balances/Net Position (Continued)

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

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

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

m. Interfund Transactions

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

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

n. Accounting Estimates

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o. Deferred Outflows/Inflows of Resources (Continued)

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

2. DEPOSITS AND INVESTMENTS

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

The City has the following recurring fair value measurements as of April 30, 2017. The IMET 1 to 3 Year Fund, a mutual fund, is measured based on the net asset value of the shares in IMET, which is based on the fair value of the underlying investments in the mutual fund (Level 3 input).

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 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.

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

2. DEPOSITS AND INVESTMENTS (Continued)

a. City Deposits and Investments (Continued)

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.

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, 2017:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	Greater than 10
IMET 1-3 year fund	\$ 16,530	\$ -	\$ 16,530	\$ -	\$ -
TOTAL	\$ 16,530	\$ -	\$ 16,530	\$ -	\$ -

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.

3. RECEIVABLES

a. Property Taxes

Property taxes for 2016 attached as an enforceable lien on January 1, 2016, 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, 2017, and are payable in two

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

3. RECEIVABLES

a. Property Taxes (Continued)

installments, on or about June 1, 2017 and September 1, 2017. 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 2016 tax levy is intended to fund expenditures for the 2017-2018 fiscal year, these taxes are unavailable/deferred as of April 30, 2017.

The 2017 tax levy, which attached as an enforceable lien on property as of January 1, 2017, has not been recorded as a receivable as of April 30, 2017 as the tax has not yet been levied by the City and will not be levied until December 2017 and, therefore, the levy is not measurable at April 30, 2017.

b. Due from Other Governments and Other Receivables

	General	Capital Improvements	Nonmajor Governmental	Total
GOVERNMENTAL ACTIVITIES				
Intergovernmental				
Sales tax	\$ 1,184,944	\$ -	\$ -	\$ 1,184,944
Local use tax	138,201	-	-	138,201
Income tax	336,668	-	-	336,668
Motor fuel tax	-	-	48,357	48,357
Telecommunications tax	161,380	-	-	161,380
Video gaming tax	13,288	-	-	13,288
Total intergovernmental	<u>1,834,481</u>	<u>-</u>	<u>48,357</u>	<u>1,882,838</u>
Other receivables				
Franchise fees	16,088	-	-	16,088
Hotel/motel tax	7,419	-	-	7,419
Amusement tax	6,858	-	-	6,858
Utility tax	81,450	-	-	81,450
Food/beverage tax	48,797	-	-	48,797
Local gas tax	25,949	-	-	25,949
Paypal	39	-	-	39
IRMA	226,984	-	-	226,984
IPBC	535,306	-	-	535,306
Accounts	73,667	-	-	73,667
Total other receivables	<u>1,022,557</u>	<u>-</u>	<u>-</u>	<u>1,022,557</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 2,857,038</u>	<u>\$ -</u>	<u>\$ 48,357</u>	<u>\$ 2,905,395</u>

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

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2017 was as follows:

	Balances May 1, Restated	Increases	Decreases	Balances April 30
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 819,529	\$ -	\$ -	\$ 819,529
Total capital assets not being depreciated	819,529	-	-	819,529
Capital assets being depreciated				
Buildings and improvements	5,700,539	-	-	5,700,539
Machinery, vehicles, and equipment	3,284,613	393,376	-	3,677,989
Infrastructure	12,768,226	-	-	12,768,226
Total capital assets being depreciated	21,753,378	393,376	-	22,146,754
Less accumulated depreciation for				
Buildings and improvements	2,851,206	113,742	-	2,964,948
Machinery, vehicles, and equipment	2,418,082	292,497	-	2,710,579
Infrastructure	9,577,607	410,303	-	9,987,910
Total accumulated depreciation	14,846,895	816,542	-	15,663,437
Total capital assets being depreciated, net	6,906,483	(423,166)	-	6,483,317
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 7,726,012	\$ (423,166)	\$ -	\$ 7,302,846

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 39,047
Public safety	155,145
Highways and streets	622,350
TOTAL DEPRECIATION EXPENSE –	
GOVERNMENTAL ACTIVITIES	\$ 816,542

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	952,556	-	-	952,556
Infrastructure	7,984,691	-	-	7,984,691
Total capital assets being depreciated	15,926,481	-	-	15,926,481
Less accumulated depreciation for				
Buildings and improvements	3,594,872	182,952	-	3,777,824
Machinery and equipment	842,610	12,494	-	855,104
Infrastructure	5,736,394	136,040	-	5,872,434
Total accumulated depreciation	10,173,876	331,486	-	10,505,362
Total capital assets being depreciated, net	5,752,605	(331,486)	-	5,421,119
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET				
	\$ 5,852,605	\$ (331,486)	\$ -	\$ 5,521,119

5. RISK MANAGEMENT

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

Intergovernmental Risk Management Agency

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

5. RISK MANAGEMENT (Continued)

Intergovernmental Risk Management Agency (Continued)

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

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

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits. The City is aware of no additional contributions due to IRMA as of April 30, 2017.

Intergovernmental Personnel Benefit Cooperative

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

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

6. LONG-TERM DEBT

a. General Obligation Bonds

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

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

6. LONG-TERM DEBT (Continued)

a. General Obligation Bonds (Continued)

A summary of changes in long-term debt reported in the governmental activities of the City for the year ended April 30, 2017 is as follows:

Governmental Activities

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
\$1,360,000 General Obligation Refunding Bonds, Series 2015 are due in annual installments (beginning January 1, 2017) ranging from \$110,000 to \$185,000 with interest from 1.25% to 2.20%. The last payment due is January 1, 2024.	Capital Improvement	\$ 1,360,000	\$ -	\$ 175,000	\$ 1,185,000	\$ 175,000
TOTAL GOVERNMENTAL BONDED DEBT		<u>\$ 1,360,000</u>	<u>\$ -</u>	<u>\$ 175,000</u>	<u>\$ 1,185,000</u>	<u>\$ 175,000</u>

Business-Type Activities

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
\$2,810,000 General Obligation Refunding Bonds, Series 2012 are due in annual installments (beginning December 15, 2012) ranging from \$20,000 to \$290,000 with interest from 2.0% to 3.5%. The last payment is due on December 15, 2025.	Water	\$ 2,535,000	\$ -	\$ 220,000	\$ 2,315,000	\$ 225,000
TOTAL BUSINESS-TYPE BONDED DEBT		<u>\$ 2,535,000</u>	<u>\$ -</u>	<u>\$ 220,000</u>	<u>\$ 2,315,000</u>	<u>\$ 225,000</u>

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

6. LONG-TERM DEBT (Continued)

b. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year	Governmental Activities General Obligation Bonds			Business-Type Activities General Obligation Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2018	\$ 175,000	\$ 20,615	\$ 195,615	\$ 225,000	\$ 75,025	\$ 300,025
2019	175,000	18,427	193,427	230,000	68,275	298,275
2020	175,000	16,240	191,240	240,000	61,375	301,375
2021	180,000	13,440	193,440	245,000	54,175	299,175
2022	185,000	10,560	195,560	260,000	46,825	306,825
2023	185,000	6,490	191,490	265,000	39,025	304,025
2024	110,000	2,420	112,420	275,000	29,750	304,750
2025	-	-	-	285,000	20,125	305,125
2026	-	-	-	290,000	10,150	300,150
TOTAL	\$ 1,185,000	\$ 88,192	\$ 1,273,192	\$ 2,315,000	\$ 404,725	\$ 2,719,725

c. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities during fiscal year 2017:

	Balances May 1	Additions	Reductions	Balances April 30	Due Within One Year
GOVERNMENTAL ACTIVITIES					
General obligation bonds	\$ 1,360,000	\$ -	\$ 175,000	\$ 1,185,000	\$ 175,000
Compensated absences payable*	726,443	29,180	-	755,623	113,343
Net pension liability*	20,549,589	714,973	-	21,264,562	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 22,636,032	\$ 744,153	\$ 175,000	\$ 23,205,185	\$ 288,343
BUSINESS-TYPE ACTIVITIES					
General obligation bonds	\$ 2,535,000	\$ -	\$ 220,000	\$ 2,315,000	\$ 225,000
Unamortized bond premium	133,969	-	13,397	120,572	-
Compensated absences payable	33,058	9,735	-	42,793	6,419
Net pension liability	462,500	-	8,353	454,147	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 3,164,527	\$ 9,735	\$ 241,750	\$ 2,932,512	\$ 231,419

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

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

7. INDIVIDUAL FUND DISCLOSURES

Transfers between funds at April 30, 2017 consist of the following:

Fund	Transfers In	Transfers Out
General	\$ -	\$ 4,550,000
Capital Improvements	4,550,000	-
TOTAL	\$ 4,550,000	\$ 4,550,000

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

- \$4,550,000 transferred from the General Fund to the Capital Improvements Fund for capital projects. This transfer will not be repaid.

Due from/to other funds at April 30, 2017 consist of the following:

	Due From	Due To
General	\$ 115,100	\$ 228,603
Capital Improvements	225,864	5,500
Nonmajor	-	235
Water Operations	1,573	118,374
Fiduciary	10,175	-
TOTAL	\$ 352,712	\$ 352,712

The balances reflected in all significant due to/from other funds above are generally related to cover deficit cash balances within commingled accounts. The City expects that the obligations will be liquidated within one year.

8. CONTINGENT LIABILITIES

a. Litigation

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

b. DuPage Water Commission

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

9. DEFINED BENEFIT PENSION PLANS

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

a. Plan Descriptions

Illinois Municipal Retirement Fund

Plan Administration

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

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

Plan Membership

At December 31, 2016, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	52
Inactive employees entitled to but not yet receiving benefits	68
Active employees	36
 TOTAL	 156

Benefits Provided

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Benefits Provided (Continued)

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

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

Contributions

Participating members are required to contribute 4.50% of their annual salary to IMRF. The City is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the fiscal year ended April 30, 2017 was 13.09% of covered payroll.

Actuarial Assumptions

The City's net pension liability was measured as of December 31, 2016 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2016
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.75%
Salary increases	3.75% to 14.50%
Interest rate	7.50%
Cost of living adjustments	3.00%
Asset valuation method	Market value

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Discount Rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2016	\$ 18,708,462	\$ 16,123,600	\$ 2,584,862
Changes for the period			
Service cost	278,904	-	278,904
Interest	1,382,894	-	1,382,894
Difference between expected and actual experience	(320,532)	-	(320,532)
Changes in assumptions	(48,542)	-	(48,542)
Employer contributions	-	353,272	(353,272)
Employee contributions	-	115,595	(115,595)
Net investment income	-	1,126,831	(1,126,831)
Benefit payments and refunds	(720,046)	(720,046)	-
Other (net transfer)	-	84,073	(84,073)
Net changes	572,678	959,725	(387,047)
BALANCES AT DECEMBER 31, 2016	\$ 19,281,140	\$ 17,083,325	\$ 2,197,815

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

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

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

For the year ended April 30, 2017, the City recognized pension expense of \$313,748.

At April 30, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 252,554
Changes in assumption	6,994	30,779
Contributions made after measurement date	104,818	-
Net difference between projected and actual earnings on pension plan investments	739,258	-
TOTAL	<u>\$ 851,070</u>	<u>\$ 283,333</u>

\$104,818 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ending April 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending April 30,	
2019	\$ -
2020	63,968
2021	142,375
2022	241,343
2023	15,233
Thereafter	-
TOTAL	<u>\$ 462,919</u>

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the City calculated using the discount rate of 7.5% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5%) or 1 percentage point higher (8.5%) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Net pension liability	\$ 4,833,615	\$ 2,197,815	\$ 60,934

Police Pension Plan

Plan Administration

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

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

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

Plan Membership

At April 30, 2017, membership consisted of:

Inactive plan members currently receiving benefits	25
Inactive plan members entitled to but not yet receiving benefits	13
Active plan members	<u>30</u>
TOTAL	<u><u>68</u></u>

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Benefits Provided

The Police Pension Plan provides retirement benefits through two tiers of benefits as well as death and disability benefits. Tier 1 employees (those hired prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 employees (those hired on or after January 1, 2011) attaining the age of 55 or older with ten or more years of creditable service are entitled to receive an annual retirement benefit equal to the average monthly salary obtained by dividing the total salary of the police officer during the 96 consecutive months of service within the last 120 months of service in which the total salary was the highest by the number of months of service in that period. Police officers' salary for pension purposes is capped at \$106,800, plus the lesser of ½ of the annual change in the Consumer Price Index or 3% compounded. The annual benefit shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least ten years may retire at or after age 50 and receive a reduced benefit (i.e., ½% for each month under 55). The monthly benefit of a Tier 2 police officer shall be increased annually at age 60 on the January 1st after the police officer retires, or the first anniversary of the pension starting date, whichever is later. Noncompounding increases occur annually, each January thereafter. The increase is the lesser of 3% or ½ of the change in the Consumer Price Index for the proceeding calendar year.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Contributions

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plan, including the costs of administering the plan, as actuarially determined by an enrolled actuary. Effective January 1, 2011, the City has until the year 2040 to fund 90% of the past service cost for the Police Pension Plan. However, the City has decided to fund 100% of the past service cost by 2040. For the year ended April 30, 2017, the City's contribution was 44.98% of covered payroll.

Investment Policy

ILCS limits the Police Pension Fund's (the Fund) investments to those allowable by ILCS and require the Fund's Board of Trustees to adopt an investment policy which can be amended by a majority vote of the Board of Trustees. The Fund's investment policy authorizes the 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 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.

During the year ended April 30, 2017, an updated investment policy was approved by the Board of Trustees during the board meeting dated April 26, 2017. The change in investment policy related to changes in diversification and strategy of investments.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Policy (Continued)

It is the policy of the 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 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, rate of return, public trust, and liquidity.

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

Asset Class	Target	Long-Term Expected Real Rate of Return
Large Cap Domestic Equity	35.8%	6.4%
Mid Cap Domestic Equity	5.5%	8.4%
Small Cap Domestic Equity	5.5%	6.7%
International Equity	8.3%	1.2%
Fixed Income	45.0%	2.1%

The long-term expected real rates of return are calculated on a geometric mean basis and are net of a 4.2% factor for inflation and investment expense. ILCS limits the Fund’s investments in equities, mutual funds, and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund.

The long-term expected rate of return on the Fund’s investments was determined using *Stocks, Bonds, Bills and Inflation 2013 Yearbook - Morningstar*, for the period of December 31, 1925 through December 31, 2015. The long-term expected rate of return on the Internal Equity class was based on the MCSI EAFE index for the period of December 31, 1977 through December 31, 2015.

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Investment Rate of Return

For the year ended April 30, 2017, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 8.3%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deposits with Financial Institutions

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

Fair Value Measurements

All investments in the plan are stated at fair value and are recorded as of the trade date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Fund has the following recurring fair value measurements as of April 30, 2017. The U.S. Treasury notes, equity mutual funds, and common stock are valued using quoted prices in active markets for identical assets (Level 1 inputs). The U.S. agency obligation, municipal bonds, and corporate bonds are valued using quoted matrix pricing models (Level 2 inputs).

Interest Rate Risk

The following table presents the investments and maturities of the Fund's debt securities as of April 30, 2017:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	Greater than 10
U.S. Treasury notes	\$ 545,677	\$ -	\$ 342,333	\$ 203,344	\$ -
U.S. agency obligations	6,059,256	-	2,799,725	3,147,704	111,827
Municipal bonds	1,221,257	177,709	793,318	215,940	34,290
Corporate bonds	3,260,567	86,239	2,401,720	772,608	-
TOTAL	\$ 11,086,757	\$ 263,948	\$ 6,337,096	\$ 4,339,596	\$ 146,117

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Interest Rate Risk (Continued)

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the 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

In accordance with its investment policy, the Fund limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by requiring investments primarily in U.S. Treasury obligation, U.S. agency obligations, and corporate bonds. The U.S. agency securities are rated AA+. Municipal bonds are rated ranging from AA- to AA+. The corporate bonds have ratings ranging from BBB+ to AAA.

Custodial Credit Risk

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

Concentration of Credit Risk

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

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

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT MAY 1, 2016	\$ 42,606,511	\$ 24,179,284	\$ 18,427,227
Changes for the period			
Service cost	797,055	-	797,055
Interest	2,970,623	-	2,970,623
Difference between expected and actual experience	202,447	-	202,447
Buy back contributions	106,677	106,677	-
Changes in assumptions	798,335	-	798,335
Employer contributions	-	1,421,243	(1,421,243)
Employee contributions	-	313,126	(313,126)
Net investment income	-	1,982,144	(1,982,144)
Benefit payments and refunds	(1,932,191)	(1,932,191)	-
Administrative expense	-	(41,720)	41,720
Net changes	2,942,946	1,849,279	1,093,667
BALANCES AT APRIL 30, 2017	\$ 45,549,457	\$ 26,028,563	\$ 19,520,894

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Actuarial Assumptions

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

Actuarial valuation date	April 30, 2017
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	Service-Based
Interest rate	7.00%
Cost of living adjustments	3.00% (Tier 1) 2.00% (Tier 2)
Asset valuation method	Market

Mortality rates were based on the RP-2000 Combined Healthy Mortality with a blue collar adjustment, projected to the valuation date with Scale BB for Healthy Members. RP-2000 Disabled Retiree, projected to the valuation date with Scale BB was used for Disabled Members.

The demographic assumptions used in the valuation were based on the results of an actuarial experience study performed by the State of Illinois Department of Insurance in 2012.

Discount Rate

The discount rate used to measure the total pension liability was 7%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Discount Rate (Continued)

position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the City calculated using the discount rate of 7% as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6%) or 1 percentage point higher (8%) than the current rate:

	1% Decrease (6%)	Current Discount Rate (7%)	1% Increase (8%)
Net pension liability	\$ 25,999,654	\$ 19,520,894	\$ 14,214,717

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

For the year ended April 30, 2017, the City recognized police pension expense of \$2,057,460. At April 30, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to the police pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 161,956	\$ 949,676
Changes in assumption	638,668	-
Net difference between projected and actual earnings on pension plan investments	800,198	-
TOTAL	\$ 1,600,822	\$ 949,676

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

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (Continued)

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

Fiscal Year Ending April 30,	
2018	\$ 249,086
2019	249,086
2020	249,086
2021	(96,112)
Thereafter	<u>-</u>
TOTAL	<u>\$ 651,146</u>

10. TAX ABATEMENTS

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

The City entered into an agreement in April 2012 with a local business wherein the City will rebate up to a net present value of \$4,000,000 of incremental sales tax revenue, discounted at 8.15%. As of and for the year ended April 30, 2017, a liability of \$200,000 has been accrued and payments of \$311,610 have been made under this agreement. As of April 30, 2017, the City has incurred total incentives of \$511,610.

The City entered into an agreement in February 2013 with a local business wherein the City will rebate up to \$750,000 of sales tax revenue over 11 years. As of and for the year ended April 30, 2017, a liability of \$68,000 has been accrued and payments of \$136,000 have been made under this agreement. As of April 30, 2017, the City has incurred total incentives of \$204,000.

11. OTHER POSTEMPLOYMENT BENEFITS

The City allows employees, who retire through one of the City's two pension plans disclosed in Note 9, 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.

12. PRIOR PERIOD ADJUSTMENT

Net position of governmental activities has been restated to record capital assets completed as of April 30, 2016 but not capitalized in previous years in the amount of \$566,054.

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, 2017

	Original and Final Budget	Actual	Variance Over (Under)
REVENUES			
Taxes	\$ 5,022,735	\$ 5,262,716	\$ 239,981
Licenses, permits, and fees	896,658	1,275,743	379,085
Intergovernmental	8,035,335	7,944,057	(91,278)
Charges for services	384,500	558,421	173,921
Investment income	5,000	4,636	(364)
Miscellaneous	25,000	81,618	56,618
	<hr/>	<hr/>	<hr/>
Total revenues	14,369,228	15,127,191	757,963
EXPENDITURES			
Current			
General government	1,586,239	1,605,018	18,779
Highways and streets	2,461,939	2,361,715	(100,224)
Public safety	7,504,952	7,058,810	(446,142)
	<hr/>	<hr/>	<hr/>
Total expenditures	11,553,130	11,025,543	(527,587)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	2,816,098	4,101,648	1,285,550
OTHER FINANCING SOURCES (USES)			
Transfers (out)	-	(4,550,000)	(4,550,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	(4,550,000)	(4,550,000)
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ 2,816,098	(448,352)	\$ (3,264,450)
FUND BALANCE, MAY 1		4,574,119	
Prior period adjustment		<hr/>	-
NET POSITION, MAY 1, RESTATED		<hr/>	4,574,119
FUND BALANCE, APRIL 30		<hr/>	<hr/>
		\$ 4,125,767	

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

Last Two Calendar Years

FISCAL YEAR ENDED APRIL 30,	2016	2015
Actuarially determined contribution	\$ 329,704	\$ 335,289
Contributions in relation to the actuarially determined contribution	<u>329,704</u>	<u>335,289</u>
CONTRIBUTION DEFICIENCY (Excess)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Covered-employee payroll	\$ 2,517,936	\$ 2,525,245
Contributions as a percentage of covered-employee payroll	13.09%	13.28%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior calendar year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 27 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually, and postretirement benefit increases of 3.00% compounded annually.

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

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND**

Last Two Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2017	2016	2015
Actuarially determined contribution	\$ 1,412,529	\$ 1,200,005	\$ 1,196,027
Contributions in relation to the actuarially determined contribution	<u>1,421,243</u>	<u>1,209,939</u>	<u>1,205,560</u>
CONTRIBUTION DEFICIENCY (Excess)	<u>\$ (8,714)</u>	<u>\$ (9,934)</u>	<u>\$ (9,533)</u>
Covered-employee payroll	\$ 3,159,697	\$ 3,054,195	\$ 2,916,963
Contributions as a percentage of covered-employee payroll	44.98%	39.62%	41.33%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of May 1 of the prior fiscal year. Additional information from the actuarial valuation used to determine the current year contributions is as follows: the actuarial cost method was projected unit credit; the amortization method was level percent of pay, 100% closed basis and the amortization period was 26 years; the asset valuation method was five-year smoothed market value; and the significant actuarial assumptions were an investment rate of return at 7.0% annually, projected salary increases assumption of 5.5% compounded annually, and postretirement benefit increases of 3.0% compounded annually (Tier 1) and an annual increase equal to the lesser of 3.0% per year or 1/2 the annual unadjusted percentage increase in the CPI-U.

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

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

Last Two Calendar Years

MEASUREMENT DATE DECEMBER 31,	2016	2015
TOTAL PENSION LIABILITY		
Service cost	\$ 278,904	\$ 286,420
Interest	1,382,894	1,327,546
Changes of benefit terms	-	-
Differences between expected and actual experience	(320,532)	(169,723)
Changes of assumptions	(48,542)	24,074
Benefit payments, including refunds of member contributions	(720,046)	(681,770)
Net change in total pension liability	572,678	786,547
Total pension liability - beginning	18,708,462	17,921,915
TOTAL PENSION LIABILITY - ENDING	\$ 19,281,140	\$ 18,708,462
PLAN FIDUCIARY NET POSITION		
Contributions - employer	\$ 353,272	\$ 335,354
Contributions - member	115,595	114,576
Net investment income	1,126,831	80,704
Benefit payments, including refunds of member contributions	(720,046)	(681,770)
Other	84,073	18,009
Net change in plan fiduciary net position	959,725	(133,127)
Plan fiduciary net position - beginning	16,123,600	16,256,727
PLAN FIDUCIARY NET POSITION - ENDING	\$ 17,083,325	\$ 16,123,600
EMPLOYER'S NET PENSION LIABILITY	\$ 2,197,815	\$ 2,584,862
Plan fiduciary net position as a percentage of the total pension liability	88.60%	86.18%
Covered-employee payroll	\$ 2,568,770	\$ 2,525,245
Employer's net pension liability as a percentage of covered-employee payroll	85.56%	102.36%
Notes to Required Supplementary Information		

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

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

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

Last Three Fiscal Years

MEASUREMENT DATE APRIL 30,	2017	2016	2015
TOTAL PENSION LIABILITY			
Service cost	\$ 797,055	\$ 754,785	\$ 688,515
Interest	2,970,623	2,938,342	2,599,067
Changes of benefit terms	-	-	-
Differences between expected and actual experience	202,447	(1,424,513)	(388,710)
Changes of assumptions	798,335	-	2,888,856
Contributions - buy back	106,677	-	-
Benefit payments, including refunds of member contributions	(1,932,191)	(1,767,269)	(1,624,179)
Net change in total pension liability	2,942,946	501,345	4,163,549
Total pension liability - beginning	42,606,511	42,105,166	37,941,617
TOTAL PENSION LIABILITY - ENDING	\$ 45,549,457	\$ 42,606,511	\$ 42,105,166
PLAN FIDUCIARY NET POSITION			
Contributions - employer	\$ 1,421,243	\$ 1,209,939	\$ 1,205,560
Contributions - member	313,126	308,852	302,058
Contributions - buy back	106,677	-	-
Net investment income	1,982,144	(21,989)	1,604,934
Benefit payments, including refunds of member contributions	(1,932,191)	(1,767,269)	(1,624,179)
Administrative expense	(41,720)	(34,650)	(39,881)
Net change in plan fiduciary net position	1,849,279	(305,117)	1,448,492
Plan fiduciary net position - beginning	24,179,284	24,484,401	23,035,909
PLAN FIDUCIARY NET POSITION - ENDING	\$ 26,028,563	\$ 24,179,284	\$ 24,484,401
EMPLOYER'S NET PENSION LIABILITY	\$ 19,520,894	\$ 18,427,227	\$ 17,620,765
Plan fiduciary net position as a percentage of the total pension liability	57.14%	56.75%	58.15%
Covered-employee payroll	\$ 3,159,697	\$ 3,054,195	\$ 2,916,963
Employer's net pension liability as a percentage of covered-employee payroll	617.81%	603.34%	604.08%

Notes to Required Supplementary Information

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

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

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

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

**SCHEDULE OF INVESTMENT RETURNS
POLICE PENSION FUND**

Last Three Fiscal Years

FISCAL YEAR ENDED APRIL 30,	2017	2016	2015
Annual money-weighted rate of return, net of investment expense	8.30%	(0.09%)	6.90%

Notes to Required Supplementary Information

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

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2017

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. In addition, no budgets were adopted for the Storm Sewer or Federal Equitable Sharing Funds.

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.

Expenses exceeded budget by \$45,260 in the Water Operations Fund.

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

MAJOR GOVERNMENTAL FUNDS

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

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

CITY OF DARIEN, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended April 30, 2017
(With Prior Year Actual)

	2017		Variance Over (Under)	2016 Actual
	Original and Final Budget	Actual		
TAXES				
Property taxes - current	\$ 2,160,448	\$ 2,168,855	\$ 8,407	\$ 1,659,712
Road and bridge tax	205,000	206,299	1,299	206,423
Municipal utility tax	935,000	1,019,296	84,296	948,409
Telecommunication tax	740,000	648,503	(91,497)	682,206
Amusement tax	82,000	95,252	13,252	97,479
Hotel/motel tax	75,000	70,272	(4,728)	53,817
Local gas tax	218,182	319,670	101,488	-
Food and beverage tax	502,105	578,438	76,333	-
Replacement tax	5,000	7,173	2,173	7,226
Auto rental tax	-	2,181	2,181	739
Video gaming tax	100,000	146,777	46,777	133,640
Total taxes	5,022,735	5,262,716	239,981	3,789,651
LICENSES, PERMITS, AND FEES				
Business licenses	46,000	38,700	(7,300)	41,146
Liquor licenses	66,325	70,100	3,775	72,118
Contractors licenses	18,000	22,050	4,050	20,945
Court fines	95,000	102,868	7,868	107,235
Ordinance fines	6,000	28,050	22,050	22,690
Building permits and fees	45,000	246,667	201,667	160,249
Cable TV franchise fees	408,000	460,641	52,641	411,647
PEG fees AT&T	-	27,503	27,503	82,921
NICOR franchise fees	17,000	39,322	22,322	29,600
Public hearing fees	5,000	8,356	3,356	13,799
Elevator inspections	4,500	6,425	1,925	5,135
Public improvement permit fees	-	75	75	80
Legal fee reimbursements	-	431	431	4,808
Engineering fee reimbursements	74,000	87,693	13,693	106,153
DUI technology fines	13,000	9,650	(3,350)	10,557
Police special service	98,233	125,607	27,374	138,412
Developer contribution/impact	600	-	(600)	-
Stormwater management fees	-	1,605	1,605	3,190
Total licenses, permits, and fees	896,658	1,275,743	379,085	1,230,685
INTERGOVERNMENTAL				
State income taxes	2,142,341	2,087,675	(54,666)	2,377,969
Local use tax	507,978	549,982	42,004	565,826
Sales tax	5,385,016	5,285,433	(99,583)	5,412,366
Drug seizures	-	-	-	1,962
Drug forfeiture receipts	-	14,364	14,364	33,588
Grants	-	6,603	6,603	(1,794)
Total intergovernmental	8,035,335	7,944,057	(91,278)	8,389,917

(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, 2017
(With Prior Year Actual)

	2017		Variance Over (Under)	2016 Actual
	Original and Final Budget	Actual		
CHARGES FOR SERVICES				
Towing fees	\$ 37,000	\$ 56,508	\$ 19,508	\$ 44,000
Police report/prints	5,000	6,200	1,200	12,521
Inspection/tap on/permits	-	7,686	7,686	210
Rents	285,000	293,274	8,274	294,747
Other reimbursements	45,000	110,608	65,608	74,127
Residential concrete reimbursement	-	12,317	12,317	29,367
Reimbursement - rear yard drain	10,000	64,363	54,363	14,727
Maintenance reimbursements	-	315	315	-
Mail box reimbursement	-	2,385	2,385	2,779
Sales of wood chips	2,500	4,765	2,265	5,588
Total charges for services	384,500	558,421	173,921	478,066
INVESTMENT INCOME				
Investment income	5,000	4,636	(364)	7,345
Total investment income	5,000	4,636	(364)	7,345
MISCELLANEOUS				
Reimbursement - workers' compensation	-	4,393	4,393	956
Impact fees	-	2,375	2,375	11,127
Refund	-	1,223	1,223	-
Miscellaneous	25,000	73,625	48,625	217,720
Total miscellaneous	25,000	81,616	56,616	229,803
TOTAL REVENUES	\$ 14,369,228	\$ 15,127,189	\$ 757,961	\$ 14,125,467

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2017
(With Prior Year Actual)

	2017			2016 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
GENERAL GOVERNMENT				
Administration				
Personnel services				
Salaries	\$ 464,384	\$ 449,075	\$ (15,309)	\$ 454,606
Overtime	-	-	-	82
Social Security	26,666	24,041	(2,625)	23,612
Medicare	6,734	6,517	(217)	6,585
IMRF	62,506	61,566	(940)	59,520
Medical/life insurance	71,207	69,123	(2,084)	75,774
Supplemental pensions	24,662	27,513	2,851	25,420
Total personnel services	656,159	637,835	(18,324)	645,599
Materials and supplies				
Dues and subscriptions	3,190	3,378	188	3,048
Liability insurance	53,347	40,874	(12,473)	51,561
Legal notices	4,000	1,423	(2,577)	4,712
Maintenance - building	-	333	333	18,166
Maintenance - equipment	8,250	6,868	(1,382)	6,912
Maintenance - vehicles	-	-	-	1,314
Miscellaneous expenditures	-	-	-	389
Postage/mailings	4,750	3,028	(1,722)	2,982
Printing and forms	4,200	4,048	(152)	2,237
Public relations	32,900	32,764	(136)	25,903
Rent - equipment	2,019	849	(1,170)	764
Service charge	-	-	-	130
Supplies - office	8,000	4,426	(3,574)	7,551
Supplies - other	500	38	(462)	-
Training and education	7,000	1,930	(5,070)	3,440
Travel/meetings	800	185	(615)	287
Telephone	55,500	54,470	(1,030)	51,365
Utilities	3,000	1,792	(1,208)	3,162
Gas and oil	5,200	5,581	381	5,359
Other	-	125	125	-
Vehicle	-	-	-	381
Total materials and supplies	192,656	162,112	(30,544)	189,663
Contractual services				
Audit	12,385	15,987	3,602	11,175
Consulting/professional	68,350	83,811	15,461	70,407
Contingency	10,000	3,217	(6,783)	1,666
Janitorial services	19,500	16,722	(2,778)	15,340
Total contractual services	110,235	119,737	9,502	98,588
Total administration	959,050	919,684	(39,366)	933,850
City Council				
Personnel services				
Salaries	42,750	42,750	-	42,300
Social Security	2,651	2,651	-	2,623
Medicare	620	620	-	614
Total personnel services	46,021	46,021	-	45,537

(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, 2017
(With Prior Year Actual)

	2017		Variance Over (Under)	2016 Actual
	Original and Final Budget	Actual		
GENERAL GOVERNMENT (Continued)				
City Council (Continued)				
Materials and supplies				
Board and commissions	\$ 2,000	\$ 711	\$ (1,289)	\$ 549
Cable operations	2,900	99	(2,801)	550
Dues and subscriptions	1,850	1,835	(15)	65
Liability insurance	2,268	2,268	-	7,110
Public relations	1,000	415	(585)	408
Supplies - other	-	-	-	178
Training and education	1,000	100	(900)	-
Travel/meetings	50	-	(50)	20
Total materials and supplies	11,068	5,428	(5,640)	8,880
Contractual services				
Rear yard drain proj-reimb	-	(375)	(375)	-
Printing and forms	-	1,500	1,500	-
Consulting/professional	5,000	1,831	(3,169)	13,174
Tolley contracts	600	224	(376)	285
Total contractual services	5,600	3,180	(2,420)	13,459
Capital outlay				
Equipment	1,600	-	(1,600)	4,468
Total capital outlay	1,600	-	(1,600)	4,468
Total city council	64,289	54,629	(9,660)	72,344
Community development				
Personnel services				
Salaries	297,697	292,265	(5,432)	296,176
Social Security	17,258	15,781	(1,477)	14,857
Medicare	4,346	4,032	(314)	4,093
IMRF	40,345	38,185	(2,160)	42,570
Medical/life insurance	38,865	48,770	9,905	42,030
Supplemental pensions	3,600	3,092	(508)	2,360
Total personnel services	402,111	402,125	14	402,086
Materials and supplies				
Boards and commissions	1,500	1,720	220	2,510
Dues and subscriptions	500	10	(490)	419
Liabilities insurance	42,124	27,163	(14,961)	26,435
Legal notices	-	183	183	-
Maintenance - vehicles	1,100	-	(1,100)	6
Postage/mailings	-	981	981	-
Printing and forms	2,115	808	(1,307)	1,063
Supplies - office	300	633	333	301
Training and educational	600	660	60	20
Travel/meetings	200	170	(30)	40
Gas and oil	1,350	1,347	(3)	1,394
Total materials and supplies	49,789	33,675	(16,114)	32,188

(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, 2017
(With Prior Year Actual)

	2017		Variance Over (Under)	2016 Actual
	Original and Final Budget	Actual		
GENERAL GOVERNMENT (Continued)				
Community development (Continued)				
Contractual services				
Economic development	\$ 243,000	\$ 268,000	\$ 25,000	\$ 447,610
Consulting/professional	44,000	60,071	16,071	41,680
Consulting/professional reimbursable	74,000	108,227	34,227	148,192
Tree trim/removal	-	525	525	-
Total contractual services	361,000	436,823	75,823	637,482
Capital outlay				
Equipment	-	8,082	8,082	-
Total capital outlay	-	8,082	8,082	-
Total community development	812,900	880,705	67,805	1,071,756
Subtotal general government	1,836,239	1,855,018	18,779	2,077,950
Less reimbursements from Water Fund	(250,000)	(250,000)	-	(250,000)
Total general government	1,586,239	1,605,018	18,779	1,827,950
HIGHWAYS AND STREETS				
Public works				
Personnel services				
Salaries	603,912	596,922	(6,990)	553,625
Overtime	76,500	69,866	(6,634)	70,111
Social Security	37,443	39,215	1,772	36,359
Medicare	8,757	9,171	414	7,051
IMRF	111,902	79,116	(32,786)	89,308
Medical/life insurance	125,809	111,282	(14,527)	136,160
Supplemental pensions	2,400	3,184	784	3,560
Total personnel services	966,723	908,756	(57,967)	896,174
Materials and supplies				
Liability insurance	71,722	79,399	7,677	64,528
Maintenance - building	114,653	124,453	9,800	123,066
Maintenance - equipment	40,000	42,794	2,794	35,488
Maintenance - vehicles	48,000	62,086	14,086	26,187
Postage/mailings	1,200	887	(313)	1,126
Rent - equipment	22,650	17,495	(5,155)	17,185
Supplies - office	3,950	1,506	(2,444)	3,205
Supplies - operation	-	81	81	-
Supplies - other	63,065	68,699	5,634	47,040
Small tools and equipment	3,850	916	(2,934)	2,230
Training and education	4,525	1,715	(2,810)	1,087
Telephone	-	439	439	4,404
Travel/meetings	-	190	190	-
Uniforms	6,446	4,225	(2,221)	5,352
Utilities	5,100	5,793	693	3,510
Gas and oil	65,405	31,695	(33,710)	39,633
Total materials and supplies	450,566	442,373	(8,193)	374,041

(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, 2017
(With Prior Year Actual)

	2017			2016 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
HIGHWAYS AND STREETS (Continued)				
Public works (Continued)				
Contractual services				
Consulting/professional	\$ 4,500	\$ 5,383	\$ 883	\$ 3,276
Consulting/prof reimbursable	-	-	-	423
Forestry	90,950	72,669	(18,281)	158,330
Street light operation and maintenance	109,000	127,324	18,324	93,946
Tree trim - removal	146,600	107,524	(39,076)	116,104
Residential concrete program	-	8,739	8,739	24,625
Street sweeping	35,775	36,855	1,080	35,753
Mosquito abatement	42,250	30,665	(11,585)	51,109
Janitorial services	-	-	-	29
Drainage projects	81,300	119,954	38,654	48,662
Total contractual services	510,375	509,113	(1,262)	532,257
Capital outlay				
Equipment	534,275	501,473	(32,802)	258,319
Capital improvement	-	-	-	3,150
Total capital outlay	534,275	501,473	(32,802)	261,469
Total public works	2,461,939	2,361,715	(100,224)	2,063,941
Total highways and streets	2,461,939	2,361,715	(100,224)	2,063,941
PUBLIC SAFETY				
Police department				
Personnel services				
Salaries	480,114	413,814	(66,300)	450,811
Salaries - officers	3,472,533	3,289,687	(182,846)	3,432,730
Overtime	466,500	450,271	(16,229)	472,873
Social Security	29,767	26,555	(3,212)	28,875
Medicare	64,078	53,923	(10,155)	55,320
IMRF	65,103	49,487	(15,616)	58,549
Medical/life insurance	424,932	386,332	(38,600)	412,740
Police pension	1,412,529	1,421,243	8,714	1,210,459
Supplemental pensions	48,000	42,879	(5,121)	43,316
Total personnel services	6,463,556	6,134,191	(329,365)	6,165,673
Materials and supplies				
Animal control	2,000	135	(1,865)	1,895
Auxiliary police	5,600	3,422	(2,178)	4,121
Boards and commissions	19,900	22,040	2,140	7,388
Dues and subscriptions	6,300	3,854	(2,446)	5,215
Investigation and equipment	39,026	33,763	(5,263)	28,012
Liability insurance	227,526	197,022	(30,504)	188,426
Maintenance - building	-	-	-	221
Maintenance - equipment	17,180	15,318	(1,862)	9,192
Maintenance - vehicles	62,200	51,544	(10,656)	36,766
Postage/mailings	4,200	2,192	(2,008)	1,630
Printing and forms	3,000	2,749	(251)	811
Public relations	3,500	591	(2,909)	5,246
Rent - equipment	5,500	1,300	(4,200)	2,150
Supplies - office	6,500	6,272	(228)	5,136

(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, 2017
(With Prior Year Actual)

	2017			2016 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
PUBLIC SAFETY (Continued)				
Police department (Continued)				
Materials and supplies (Continued)				
Training and education	\$ 27,504	\$ 19,321	\$ (8,183)	\$ 23,312
Travel/meetings	15,300	8,298	(7,002)	3,962
Telephone	13,300	18,269	4,969	17,702
Uniforms	35,800	36,110	310	38,691
Utilities	7,500	6,748	(752)	5,989
Gas and oil	90,000	51,455	(38,545)	64,535
Total materials and supplies	591,836	480,403	(111,433)	450,400
Contractual services				
Consulting/professional	367,560	364,607	(2,953)	369,709
Dumeg/flat/child center	7,000	7,000	-	24,680
Total contractual services	374,560	371,607	(2,953)	394,389
Capital outlay				
Equipment	75,000	72,609	(2,391)	116,956
Total capital outlay	75,000	72,609	(2,391)	116,956
Total police department	7,504,952	7,058,810	(446,142)	7,127,418
Total public safety	7,504,952	7,058,810	(446,142)	7,127,418
TOTAL EXPENDITURES	\$ 11,553,130	\$ 11,025,543	\$ (527,587)	\$ 11,019,309

(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, 2017
(With Prior Year Actual)

	2017		Variance Over (Under)	2016 Actual
	Original and Final Budget	Actual		
REVENUES				
Taxes	\$ 207,570	\$ 207,485	\$ (85)	\$ 206,349
Intergovernmental	130,000	208,484	78,484	114,074
Charges for services	-	-	-	1,600
Investment income	15,000	34,918	19,918	32,877
Total revenues	352,570	450,887	98,317	354,900
EXPENDITURES				
Current				
Highways and streets				
Contractual services	46,200	42,568	(3,632)	56,887
Capital outlay	4,193,148	3,788,704	(404,444)	3,384,481
Debt service				
Principal payments	-	175,000	175,000	145,000
Interest and fiscal charges	207,570	25,535	(182,035)	57,809
Debt issuance cost	-	-	-	44,316
Total expenditures	4,446,918	4,031,807	(415,111)	3,688,493
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,094,348)	(3,580,920)	513,428	(3,333,593)
OTHER FINANCING SOURCES (USES)				
Transfers in	3,800,000	4,550,000	750,000	2,012,658
Payment to refunded bond escrow agent	-	-	-	(1,318,008)
Bonds issued, at par	-	-	-	1,360,000
Premium on bonds issued	-	-	-	2,324
Total other financing sources (uses)	3,800,000	4,550,000	750,000	2,056,974
NET CHANGE IN FUND BALANCE	\$ (294,348)	969,080	\$ 1,263,428	(1,276,619)
FUND BALANCE, MAY 1		4,410,837		5,687,456
FUND BALANCE, APRIL 30		\$ 5,379,917		\$ 4,410,837

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

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

Drug Seizure Fund - When property or money is seized by the Police Department in relation to violations of drug laws, the Police 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, 2017

	Special Revenue					Total
	Motor Fuel Tax	Special Service Area	Storm Sewer	Federal Equitable Sharing	Drug Seizure	
ASSETS						
Cash and cash equivalents	\$ 338,996	\$ 13,942	\$ 78,108	\$ 247,817	\$ 7,760	\$ 686,623
Receivables						
Intergovernmental	48,357	-	-	-	-	48,357
TOTAL ASSETS	\$ 387,353	\$ 13,942	\$ 78,108	\$ 247,817	\$ 7,760	\$ 734,980
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 1,696	\$ 54	\$ -	\$ 4,742	\$ 182	\$ 6,674
Due to other funds	-	-	-	235	-	235
Total liabilities	1,696	54	-	4,977	182	6,909
FUND BALANCES						
Restricted						
Special service area	-	13,888	-	-	-	13,888
Storm sewer	-	-	78,108	-	-	78,108
Public safety	-	-	-	242,840	7,578	250,418
Highways and streets	385,657	-	-	-	-	385,657
Total fund balances	385,657	13,888	78,108	242,840	7,578	728,071
TOTAL LIABILITIES AND FUND BALANCES	\$ 387,353	\$ 13,942	\$ 78,108	\$ 247,817	\$ 7,760	\$ 734,980

(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, 2017

	Special Revenue					Total
	Motor Fuel Tax	Special Service Area	Storm Sewer	Federal Equitable Sharing	Drug Seizure	
REVENUES						
Taxes	\$ -	\$ 5,055	\$ -	\$ -	\$ -	\$ 5,055
Charges for services	-	-	-	-	378	378
Intergovernmental	559,803	-	-	164,517	-	724,320
Investment income	2,052	109	478	1,472	125	4,236
Total revenues	561,855	5,164	478	165,989	503	733,989
EXPENDITURES						
Current						
Highways and streets	442,767	5,454	-	90	-	448,311
Public safety	-	-	-	73,551	-	73,551
Capital outlay	1,945	-	-	-	-	1,945
Total expenditures	444,712	5,454	-	73,641	-	523,807
NET CHANGE IN FUND BALANCES	117,143	(290)	478	92,348	503	210,182
FUND BALANCES, MAY 1	268,514	14,178	77,630	150,492	7,075	517,889
FUND BALANCES, APRIL 30	\$ 385,657	\$ 13,888	\$ 78,108	\$ 242,840	\$ 7,578	\$ 728,071

(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, 2017
(With Prior Year Actual)

	2017		Variance Over (Under)	2016 Actual
	Original and Final Budget	Actual		
REVENUES				
Intergovernmental				
Motor fuel tax allotment	\$ 552,150	\$ 559,803	\$ 7,653	\$ 564,935
Investment income	1,000	2,052	1,052	1,416
Total revenues	<u>553,150</u>	<u>561,855</u>	<u>8,705</u>	<u>566,351</u>
EXPENDITURES				
Current				
Highways and streets				
Commodities	302,350	145,802	(156,548)	268,819
Wages	296,965	296,965	-	296,107
Contractual services	15,000	-	(15,000)	15,000
Capital outlay	-	1,945	1,945	-
Total expenditures	<u>614,315</u>	<u>444,712</u>	<u>(169,603)</u>	<u>579,926</u>
NET CHANGE IN FUND BALANCE	<u>\$ (61,165)</u>	117,143	<u>\$ 178,308</u>	(13,575)
FUND BALANCE, MAY 1		<u>268,514</u>		<u>282,089</u>
FUND BALANCE, APRIL 30		<u>\$ 385,657</u>		<u>\$ 268,514</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2017
(With Prior Year Actual)

	2017		Variance Over (Under)	2016 Actual
	Original and Final Budget	Actual		
REVENUES				
Taxes	\$ 5,000	\$ 5,055	\$ 55	\$ 5,071
Investment income	-	109	109	84
Total revenues	5,000	5,164	164	5,155
EXPENDITURES				
Current				
Contractual services	8,500	5,454	(3,046)	1,574
Total expenditures	8,500	5,454	(3,046)	1,574
NET CHANGE IN FUND BALANCE	<u>\$ (3,500)</u>	(290)	<u>\$ 3,210</u>	3,581
FUND BALANCE, MAY 1		<u>14,178</u>		<u>10,597</u>
FUND BALANCE, APRIL 30		<u>\$ 13,888</u>		<u>\$ 14,178</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, 2017
(With Prior Year Actual)

	2017		Variance Over (Under)	2016 Actual
	Original and Final Budget	Actual		
OPERATING REVENUES				
Charges for services				
Water sales	\$ 7,985,470	\$ 7,840,272	\$ (145,198)	\$ 6,929,133
Inspections/tap on/permits	20,000	67,178	47,178	47,250
Front footage fees	3,500	-	(3,500)	-
Sale of meters	1,000	10,315	9,315	10,645
Other water sales	-	14,406	14,406	15,273
Total operating revenues	8,009,970	7,932,171	(77,799)	7,002,301
OPERATING EXPENSES EXCLUDING DEPRECIATION				
Personnel services				
Salaries	469,681	466,857	(2,824)	471,762
Overtime	73,500	97,106	23,606	82,225
Social Security	35,320	32,227	(3,093)	32,368
Medicare	8,260	7,561	(699)	7,607
IMRF	76,459	68,129	(8,330)	79,468
Pension expense	-	40,424	40,424	-
Medical/life insurance	104,022	92,267	(11,755)	91,874
Supplemental pensions	2,400	1,708	(692)	1,200
Total personnel services	769,642	806,279	36,637	766,504
Materials and supplies				
Liability insurance	179,942	167,245	(12,697)	187,494
Maintenance - building	31,887	28,132	(3,755)	39,380
Maintenance - equipment	23,800	17,882	(5,918)	12,107
Maintenance - water system	165,495	123,567	(41,928)	185,008
Postage/mailings	1,050	90	(960)	664
Quality controls	11,862	3,906	(7,956)	6,212
Service charge	250,000	250,000	-	250,000
Supplies - operation	4,950	838	(4,112)	631
Training and education	4,015	848	(3,167)	1,320
Telephone	10,850	9,256	(1,594)	6,017
Uniforms	3,375	4,047	672	1,640
Utilities	51,500	52,137	637	40,436
Vehicle (gas and oil)	17,625	11,653	(5,972)	12,785
Total materials and supplies	756,351	669,601	(86,750)	743,694
Contractual				
Audit	12,385	12,487	102	11,175
Consulting/professional	18,450	11,889	(6,561)	18,494
Leak detection	20,600	16,859	(3,741)	18,453
Data processing	152,500	159,932	7,432	154,102
DuPage Water Commission	4,776,226	4,855,793	79,567	4,849,470
Total contractual	4,980,161	5,056,960	76,799	5,051,694

(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, 2017
(With Prior Year Actual)

	2017		Variance Over (Under)	2016 Actual
	Original and Final Budget	Actual		
OPERATING EXPENSES				
EXCLUDING DEPRECIATION (Continued)				
Capital outlay				
Equipment	\$ 142,215	\$ 133,712	\$ (8,503)	\$ 133,118
Pumping station	-	2,246	2,246	-
Water meters	32,000	18,085	(13,915)	33,346
Infrastructure	755,900	794,646	38,746	126,543
Total capital outlay	930,115	948,689	18,574	293,007
Total operating expenses excluding depreciation	7,436,269	7,481,529	45,260	6,854,899
OPERATING INCOME (LOSS)	573,701	450,642	(123,059)	147,402
NON-OPERATING REVENUES (EXPENSES)				
Investment income	2,000	1,193	(807)	2,924
Miscellaneous income	-	64,903	64,903	53,242
Debt service				
Principal repayment	(220,000)	(220,000)	-	(215,000)
Interest expense	(79,425)	(77,781)	1,644	(82,119)
Total non-operating revenues (expenses)	(297,425)	(231,685)	65,740	(247,873)
NET INCOME (LOSS) BUDGETARY BASIS	<u>\$ 276,276</u>	<u>218,957</u>	<u>\$ (57,319)</u>	<u>(100,471)</u>
ADJUSTMENTS TO GAAP BASIS				
Principal repayment		220,000		215,000
Capitalized assets		-		119,940
Bond amortization		(6,920)		(6,920)
Depreciation		(331,486)		(331,363)
Total adjustments to GAAP basis		(118,406)		3,577
CHANGE IN NET POSITION		<u>100,551</u>		<u>(96,894)</u>
NET POSITION, MAY 1		4,943,117		5,268,057
Prior period adjustment		-		48,886
Change in accounting principle		-		(276,932)
NET POSITION, MAY 1, RESTATED		<u>4,943,117</u>		<u>5,040,011</u>
NET POSITION, APRIL 30		<u>\$ 5,043,668</u>		<u>\$ 4,943,117</u>

(See independent auditor's report.)

FIDUCIARY FUNDS

Agency Funds - to account for amounts held on behalf of outside parties, including other governments, as their agent.

CITY OF DARIEN, ILLINOIS

**COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS**

For the Year Ended April 30, 2017

	Balances May 1	Additions	Deletions	Balances April 30
Impact Fees Fund				
ASSETS				
Cash and cash equivalents	\$ 12,996	\$ 8,111	\$ -	\$ 21,107
Due from other funds	10,175	-	-	10,175
TOTAL ASSETS	\$ 23,171	\$ 8,111	\$ -	\$ 31,282
LIABILITIES				
Impact fees payable	\$ 23,171	\$ 8,111	\$ -	\$ 31,282
TOTAL LIABILITIES	\$ 23,171	\$ 8,111	\$ -	\$ 31,282

(See independent auditor's report.)

SUPPLEMENTAL DATA

CITY OF DARIEN, ILLINOIS

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

April 30, 2017

Date of Issue	July 12, 2012
Date of Maturity	December 15, 2025
Authorized Issue	\$2,810,000
Interest Rates	2.0% to 3.5%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Bank of New York Mellon

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	June 15	Amount	December 15	Amount
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>\$ 2,315,000</u>	<u>\$ 404,725</u>	<u>\$ 2,719,725</u>		<u>\$ 202,366</u>		<u>\$ 202,359</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

April 30, 2017

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

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Tax Levy			Interest Due on			
	Principal	Interest	Total	July 1	Amount	January 1	Amount
2018	\$ 175,000	\$ 20,615	\$ 195,615	2017	\$ 10,308	2018	\$ 10,307
2019	175,000	18,427	193,427	2018	9,214	2019	9,213
2020	175,000	16,240	191,240	2019	8,120	2020	8,120
2021	180,000	13,440	193,440	2020	6,720	2021	6,720
2022	185,000	10,560	195,560	2021	5,280	2022	5,280
2023	185,000	6,490	191,490	2022	3,245	2023	3,245
2024	110,000	2,420	112,420	2023	1,210	2024	1,210
	<u>\$ 1,185,000</u>	<u>\$ 88,192</u>	<u>\$ 1,273,192</u>		<u>\$ 44,097</u>		<u>\$ 44,095</u>

(See independent auditor's report.)

Annual Financial Report

CITY OF DARIEN, ILLINOIS

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

For the Year Ended
April 30, 2017



CITY OF DARIEN, ILLINOIS
AUDITOR’S COMMUNICATION TO THE HONORABLE MAYOR
AND MEMBERS OF THE CITY COUNCIL
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630.566.8400 // www.sikich.com

1415 W. Diehl Road, Suite 400
Naperville, Illinois 60563

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

September 26, 2017

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

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by auditing standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you on May 22, 2017.

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

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

Sincerely,

Sikich LLP

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



1415 W. Diehl Road, Suite 400
Naperville, Illinois 60563

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

September 26, 2017

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

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Darien, Illinois (the City) for the fiscal year ended April 30, 2017 and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated September 26, 2017. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 3, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended April 30, 2017, with the exception of the implementation of GASB Statement No. 72, *Fair Value Measurement and Application*; GASB Statement No. 77, *Tax Abatement Disclosures*; GASB Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans* and GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. We noted no transactions entered into by the City during the year for which there is lack of authoritative guidance or consensus.

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

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive financial statement disclosures during our audit of the financial statements, except for the actuarial valuations for the IMRF and Police Pension Retirement Plans. We evaluated the key assumptions used to perform the actuarial valuations and determined that they were reasonable in relation to the basic financial statements as a whole. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, a list of misstatements detected as a result of audit procedures and corrected by management is attached.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 26, 2017.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

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

Restriction in Use

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

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

Sincerely,

Sikich LLP

Sikich LLP

By: James R. Savio, CPA, MAS

Partner

City of Darien

Year End: April 30, 2017

Adjusting Journal Entries

Date: 5/1/2016 To 4/30/2017

Number	Date	Name	Account No	Amount
AJE#01	4/30/2017	Building/Improvements	99-1920 99-G	(393,375.00)
AJE#01	4/30/2017	Vehicles/Equipment	99-1940 99-G	393,375.00
AJE#01	4/30/2017	Vehicles/Equipment	99-1940 99-G	292,497.02
AJE#01	4/30/2017	A/D - Machinery & Equipment	99-1990 99-G	(292,497.02)
AJE#01	4/30/2017	A/D - Machinery & Equipment	99-1990 99-G	113,741.52
AJE#01	4/30/2017	A/D - Buildings	99-1991 99-G	(113,741.52)
AJE#01	4/30/2017	A/D - Buildings	99-1991 99-G	419,172.05
AJE#01	4/30/2017	A/D - Infrastructure	99-1992 99-G	(419,172.05)
To adjust capital asset to proper balance at 4/30/2017				
AJE#02	4/30/2017	A/D - Infrastructure	99-1992 99-G	8,868.68
AJE#02	4/30/2017	Depreciation - Public Works	99-90-6002 99-G	(8,868.68)
To adjust depreciation expense to proper balance at April 30, 2017				
AJE#03	4/30/2017	Interest Payable	98-2002 98-G	1,871.02
AJE#03	4/30/2017	2015 GO Bonds Payable	98-2198 98-G	175,000.00
AJE#03	4/30/2017	Principal	98-50-5000 98-G	(175,000.00)
AJE#03	4/30/2017	Interest	98-50-5005 98-G	(1,871.02)
Adjust GLTDAG to proper balances at 4/30/2017				
AJE#04	4/30/2017	Operating - Republic Bank	02-1000 02-WF	220,000.00
AJE#04	4/30/2017	Operating - Republic Bank	02-1000 02-WF	1,643.96
AJE#04	4/30/2017	Operating - Republic Bank	12-1000 12-WDF	(220,000.00)
AJE#04	4/30/2017	Operating - Republic Bank	12-1000 12-WDF	(1,643.96)
AJE#04	4/30/2017	Unamortized Bond Premium	12-1226 12-WDF	13,397.00
AJE#04	4/30/2017	Unamortized Loss on Refunding	12-1227 12-WDF	(20,317.00)
AJE#04	4/30/2017	Interest Payable	12-2002 12-WDF	1,643.96
AJE#04	4/30/2017	Bonds Payable	12-2184 12-WDF	220,000.00
AJE#04	4/30/2017	Debt Retire-Water Refunding	02-50-4950 02-WF	(220,000.00)
AJE#04	4/30/2017	Debt Retire-Water Refunding	02-50-4950 02-WF	(1,643.96)
AJE#04	4/30/2017	Bond Amortization	12-51-4947 12-WDF	6,920.00
To adjust bonds payable, accrued interest, premium, and loss on refunding in water fund to proper balance at 4/30/2017				

Number	Date	Name	Account No	Amount
AJE#05	4/30/2017	IMRF W/H Payable	01-2014 01-GF	(17,117.49)
AJE#05	4/30/2017	I.M.R.F.	01-30-4115 01-GF	17,117.49
Adjust IMRF payable to proper balance at 4/30/2017				
AJE#06	4/30/2017	Deferred Outflow - Contrib	02-1177 02-WF	576.14
AJE#06	4/30/2017	Deferred Outflow - IMRF	02-1178 02-WF	(10,402.77)
AJE#06	4/30/2017	Net Pension Liability	02-2003 02-WF	8,353.18
AJE#06	4/30/2017	Deferred inflow - IMRF	02-2005 02-WF	(38,950.68)
AJE#06	4/30/2017	Deferred Outflow - Contrib	98-1177 98-G	(13,592.08)
AJE#06	4/30/2017	Deferred Outflow - IMRF	98-1178 98-G	(163,305.23)
AJE#06	4/30/2017	Net Pension Liabilities - IMRF	98-2004 98-G	378,693.82
AJE#06	4/30/2017	Deferred inflow - IMRF	98-2005 98-G	(134,864.32)
AJE#06	4/30/2017	Pension Expense - Change in IMRF Pension Items	02-50-411X 02-WF	40,424.13
AJE#06	4/30/2017	Pension Expense - GG	98-50-6506 98-G	(25,524.29)
AJE#06	4/30/2017	Pension Expense - HS	98-50-6507 98-G	(28,745.25)
AJE#06	4/30/2017	Pension Expense - PS	98-50-6508 98-G	(12,662.65)
To adjust IMRF pension items to proper balance at 4/30/2017				
AJE#07	4/30/2017	IPBC Terminal Reserve	01-1176 01-GF	19,681.00
AJE#07	4/30/2017	IPBC Terminal Reserve	02-1176 02-WF	4,519.00
AJE#07	4/30/2017	Medical/Life Insurance	01-30-4120 01-GF	(19,681.00)
AJE#07	4/30/2017	Medical/Life Insurance	02-50-4120 02-WF	(4,519.00)
To adjust IPBC Terminal Reserve to proper balance at 4/30/2017				
AJE#08	4/30/2017	Real Estate Taxes Receivable	01-1204 01-GF	22,322.27
AJE#08	4/30/2017	Deferred Revenue	01-2180 01-GF	(22,322.27)
AJE#08	4/30/2017	Accounts Receivable	25-1201 25-CI	137,157.39
AJE#08	4/30/2017	Deferred Revenue	25-2180 25-CI	(137,157.39)
AJE#08	4/30/2017	Accounts Receivable	35-1201 35-DS	(141,254.00)
AJE#08	4/30/2017	Deferred Revenue	35-2180 35-DS	141,254.00
To adjust property tax receivable and deferred revenue to proper balance at 4/30/2017				
AJE#09	4/30/2017	Miscellaneous Receivable	01-1202 01-GF	48,796.81
AJE#09	4/30/2017	Food and Beverage Tax	01-00-3152 01-GF	(48,796.81)
To accrue food and beverage tax for April 2017				

Number	Date	Name	Account No	Amount
AJE#10	4/30/2017	Accounts Payable	25-2150 25-CI	22,186.00
AJE#10	4/30/2017	Ditch Projects	25-35-4376 25-CI	(22,186.00)
To reverse invoices improperly included in A/P				
AJE#11	4/30/2017	Accounts Payable	02-2150 02-WF	(374,548.80)
AJE#11	4/30/2017	DuPage Water Commission	02-50-4340 02-WF	374,548.80
To accrue April 2017 Dupage Water purchase				
AJE#12	4/30/2017	Investments in IRMA	01-1175 01-GF	60,720.94
AJE#12	4/30/2017	IRMA Excess Surplus	01-2999 01-GF	(60,720.94)
AJE#12	4/30/2017	Investments in IRMA	02-1175 02-WF	64,903.06
AJE#12	4/30/2017	Miscellaneous Revenue	02-00-3580 02-WF	(64,903.06)
To adjust IRMA excess surplus to proper balance at 4/30/17				
AJE#13	4/30/2017	Miscellaneous Receivable	01-1202 01-GF	25,949.24
AJE#13	4/30/2017	Local Gas Tax	01-00-3151 01-GF	(25,949.24)
To adjust local gas tax receivable at 4/30/17				
AJE#14	4/30/2017	AMUSEMENT TAX RECEIVABLE	01-1213 01-GF	1,861.10
AJE#14	4/30/2017	Amusement Tax	01-00-3140 01-GF	(1,861.10)
To adjust amusement tax receivable and revenue				
AJE#15	4/30/2017	Accounts Payable-Prior	25-2050 25-CI	(35,706.00)
AJE#15	4/30/2017	Accounts Payable-Prior	25-2050 25-CI	(95,200.41)
AJE#15	4/30/2017	Ditch Projects	25-35-4376 25-CI	35,706.00
AJE#15	4/30/2017	Sidewalk Replacement Program	25-35-4380 25-CI	3,840.30
AJE#15	4/30/2017	Residential Concrete Program	25-35-4381 25-CI	3,470.72
AJE#15	4/30/2017	Curb & Gutter Replacement Prog	25-35-4383 25-CI	77,890.39
AJE#15	4/30/2017	Curb & Gutter Replacement Prog	25-35-4383 25-CI	9,999.00
To adjust accounts payable-prior balance to proper balance at 4/30/17				
AJE#16	4/30/2017	Accounts Payable-Prior	17-2050 17-FES	(230.00)
AJE#16	4/30/2017	Maintenance - Building	17-41-4223 17-FES	230.00
To write off unidentified accounts payable balance from prior year				

Number	Date	Name	Account No	Amount
AJE#17	4/30/2017	Other Escrows	01-2161 01-GF	68,000.00
AJE#17	4/30/2017	Accrued Expenses	01-2165 01-GF	(68,000.00)
To reclass Home depot economic incentive payment to proper account				
AJE#18	4/30/2017	Other Escrows	01-2161 01-GF	6,248.69
AJE#18	4/30/2017	Miscellaneous - Reimbursable	01-00-3568 01-GF	(6,248.69)
To reclass property damage reimbursement improperly recorded to payable account				
AJE#19	4/30/2017	Water Bill Receivable-Unbilled	02-1221 02-WF	54,789.71
AJE#19	4/30/2017	Water Sales	02-00-3310 02-WF	(54,789.71)
To adjust unbilled revenue to proper balance at 4/30/2017				
AJE#20	4/30/2017	Deferred Outflow - Police Pen	98-1179 98-G	220,031.00
AJE#20	4/30/2017	Net Pension Liab - Police Pen	98-2006 98-G	(1,093,667.00)
AJE#20	4/30/2017	Deferred Inflow - Police Pen	98-2007 98-G	237,419.00
AJE#20	4/30/2017	Pension Expense - PS	98-50-6508 98-G	636,217.00
To record police pension GASB68 items at April 30, 2017				
AJE#21	4/30/2017	Compensated Absences Payable	02-2155 02-WF	5,158.36
AJE#21	4/30/2017	Compensated Absences Payable	98-2155 98-G	(35,641.77)
AJE#21	4/30/2017	Salaries	02-50-4010 02-WF	(5,158.36)
AJE#21	4/30/2017	Change in Comp Abs - PW	98-50-5002 98-G	(1,304.42)
AJE#21	4/30/2017	Change in Comp Abs - GG	98-50-5500 98-G	27,209.84
AJE#21	4/30/2017	Change in Comp Abs - PS	98-50-5501 98-G	9,736.35
To adjust accrued vacation/sick to proper balance at 4/30/2017				
AJE#22	4/30/2017	Restricted Funds	25-2280 25-CI	(2,331.50)
AJE#22	4/30/2017	Miscellaneous Expense	25-7000 25-CI	2,331.50
To write off unidentified balance from prior year				
AJE#23	4/30/2017	Franchise Fees Receivable	01-1210 01-GF	(43,971.65)
AJE#23	4/30/2017	Cable T.V. Franchise Fee	01-00-3244 01-GF	37,675.33
AJE#23	4/30/2017	Cable T.V. Franchise Fee	01-00-3244 01-GF	(16,088.00)
AJE#23	4/30/2017	PEG - Fees - AT&T	01-00-3245 01-GF	22,384.32
To adjust franchise fee receivable to proper balance at 4/30/17				

Number	Date	Name	Account No	Amount
AJE#24	4/30/2017	Land	99-1910 99-G	400,000.00
AJE#24	4/30/2017	Building/Improvements	99-1920 99-G	166,054.00
AJE#24	4/30/2017	Fund Balance - Current	99-2190 99-G	(566,054.00)

Record prior period adjustment for Cass Ave. Clocktower

AJE#25	4/30/2017	Accrued Expenses	01-2165 01-GF	(268,000.00)
AJE#25	4/30/2017	Economic Development	01-20-4240 01-GF	268,000.00

To record economic incentive payable at 4/30/2017

	City of Darien		BUSINESS-TYPE ACTIVITIES		
	(CLIENT)		(OPINION UNIT)		
	For the Year Ended		<u>4/30/2017</u>		
All entries posted as Debit (Credit)					
Description	Workpaper Reference	Assets/ Deferred Outflows	(Liabilities)/ (Deferred Inflows)	(Net Position/Fund Balance)	Change in Net Position/Fund Balance
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$ -	\$ -	\$ -	\$ -
To record effect of A/P prior payable not reversed from prior year.	4004	-	21,595	-	(21,595)
Totals		\$ -	\$ 21,595	\$ -	\$ (21,595)

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

April 30, 2017



630.566.8400 // www.sikich.com

1415 W. Diehl Road, Suite 400
Naperville, Illinois 60563

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

The Honorable Mayor
Members of Management
City of Darien, Illinois

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

During our audit, we also identify certain matters which we communicate only to management. While many of these matters are operational in nature, they may include internal control deficiencies that do not meet the definition of a significant deficiency or material weakness. We have chosen to communicate these matters in this communication. As discussed on the following pages, we identified certain deficiencies in internal control. In addition, we reviewed the status of the deficiencies from April 30, 2016. The status of these is included in Appendix A.

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

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

Sikich LLP

Naperville, Illinois
September 26, 2017

APPENDIX A
STATUS OF COMMENTS FROM APRIL 30, 2016

DEFICIENCIES

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

1. Proposed Audit Adjustments

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

Status - Comment still applicable as of April 30, 2017. Audit adjustments in the current year were proposed to record revenue in the proper period and to record expenditures in the proper period. Additionally, audit adjustments were proposed to adjust capital asset and long-term debt accounts to proper balances at April 30, 2017. A prior period adjustment was also recorded to record capital assets completed as of April 30, 2016 but not recorded in previous years.

2. Back dating of checks

During testing of cash and accounts payable it was noted that one check was written in May but back dated to April and appeared on the outstanding check listing as of April 30, 2016. Checks should be dated as of the date written and not back dated.

Status - Comment considered implemented as of April 30, 2017

ADVISORY COMMENTS

1. Security of IT server room

During documentation of the IT environment and general computer controls, Sikich noted that the City maintains file backups on location at the City Hall, and that the server room is not locked. While access to the building is locked, the server room itself does not have any additional physical security measures. We recommend that the server room be kept locked, and that only certain personnel have access to the room as needed.

Status - Comment considered implemented as of April 30, 2017

Sikich Snapshot

Organization

Sikich LLP, a leading professional services firm specializing in accounting, technology, investment banking* and advisory services**, has more than 750 employees throughout the country. Founded in 1982, Sikich now ranks as one of the country's Top 30 Certified Public Accounting firms and is among the top 10 of all enterprise resource planning solution partners in the country. From corporations and not-for-profits to state and local governments, Sikich clients can use a broad spectrum of services and products that help them reach long-term, strategic goals.

Industries

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

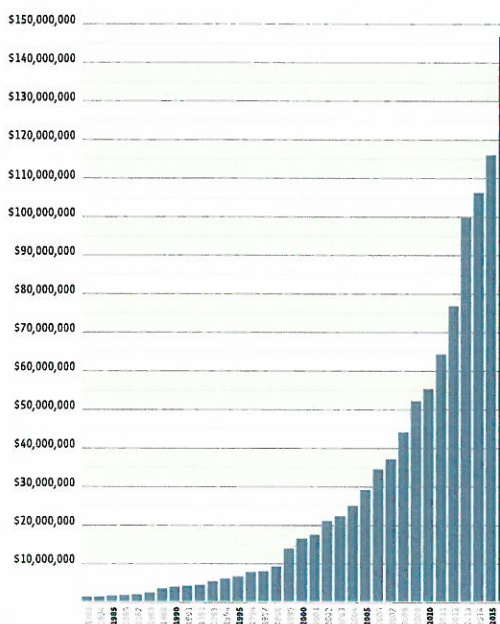
- Agriculture
- Construction & Real Estate
- Energy
- Government
- Manufacturing & Distribution
- Not-for-Profit

Statistics

2016 Revenues	\$146.4M
Total Partners	107
Total Employees	689
Total Personnel	796

Personnel count as of January 19, 2017

Sikich Total Revenues



SERVICES

- Accounting, Audit, Assurance & Tax
- Business Valuation
- Dispute Advisory
- ERP & CRM Software
- Human Resources Consulting
- Insurance Services
- Investment Banking & Corporate Finance
- IT Services
- Marketing & Public Relations
- Retirement Planning
- Supply Chain
- Wealth Management

Awards

- Vault Accounting Top Ranked 2017
- *Accounting Today* Top 100 Firms: ranked 27th nationally, 2017
- *Accounting Today* Regional Leaders – Top Firms: Great Lakes: ranked 4th, 2016
- *Milwaukee Business Journal* Largest Management Consulting Firms: ranked 10th, 2016
- *Milwaukee Business Journal* Largest Milwaukee-Area Accounting Firms: ranked 11th, 2016
- *INSIDE Public Accounting* Top 50 Largest Accounting Firms: ranked 31st nationally, 2016
- When Work Works Award, 2016
- *WorldatWork* Work-Life 2016 Seal of Distinction
- Best Places to Work in Illinois, 2016
- Best Places to Work in Indiana, 2016
- Chicago's 101 Best and Brightest Companies to Work For®, 2016
- Milwaukee's 101 Best and Brightest Companies to Work For®, 2016
- WICPA Excellence Award - Public Service Award (Firm), 2016
- *Accounting Today* Top 100 Value Added Reseller: ranked 7th, 2016
- Bob Scott's Top 100 Value Added Reseller: ranked 9th, 2016
- US SMB Champions Club Heartland Partner of the Year, Microsoft's US Small and Mid-sized Business (SMB) Champions Club, 2016
- 2016 US SMB Champions Club Heartland Influencer Partner of the Year, Microsoft's US Small and Mid-sized Business (SMB) Champions Club, 2016
- *Inc. 5000*: ranked #4613, 2016
- *Crain's* List Chicago's Largest Privately Held Companies: ranked #249, 2016
- Bob Scott's Top 100 Value Added Reseller: ranked 7th, 2016
- National Best & Brightest Companies to Work For®, 2015
- Chicago's 101 Best and Brightest Companies to Work For®, 2015
- National Best & Brightest in Wellness, 2015
- *Chicago Tribune's* Top Workplaces, 2015
- Edge Award - 2015 Community Service
- Microsoft Dynamics Inner Circle and President's Club, 2014



877.279.1900 | info@sikich.com
www.sikich.com

Certifications

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center. We adhere to the strict requirements of membership which assure we meet the highest standards of audit quality. In 2014, Sikich LLP received its 9th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

Gold

Microsoft Partner



Microsoft Partner

Sikich has earned a Microsoft ERP Gold competency; ranked among the top 1 percent of all Microsoft Dynamics partners worldwide; and carries the following certifications:

- Microsoft Small Business Specialist
- MCP (Microsoft Certified Professional)
- MCSE (Microsoft Certified System Engineer)
- CCNA (Cisco Certified Network Associate)
- CCDA (Certified Cisco Design Associate)
- CCEA (Citrix Certified Enterprise Administrator)
- MRMS (Microsoft Retail Management Systems)
- CISA (Certified Information Systems Auditor)
- CNE (Certified Novell Engineer)
- MS CSM (Microsoft Customer Service Manager)
- MS CAE (Microsoft Certified Account Executive)
- MCDBA (Microsoft Certified Database Admin.)
- Certified for Microsoft Dynamics (NAV)



leading edge alliance
innovation • quality • excellence

Sikich is proud to be part of the Leading Edge Alliance

The Leading Edge Alliance (LEA) is the second largest international association of independent accounting firms.* The LEA is an international professional association of independently-owned accounting and consulting firms. Members are top quality firms who share an entrepreneurial spirit and a drive to be the premier provider of professional services in their chosen markets. The Alliance provides Sikich with an unbeatable combination: the comprehensive size and scope of a large multinational company while offering their clients the continuity, consistency, and quality service of a local firm.

**International Accounting Bulletin, 2011*



Sikich is proud to be part of PrimeGlobal

PrimeGlobal is one of the top five largest associations of independent accounting firms in the world, providing a wide range of tools and resources to help member firms furnish superior accounting, auditing, and management services to clients around the globe.

** Securities are offered through Sikich Corporate Finance LLC, a registered broker/dealer with the Securities and Exchange Commission and a member of FINRA and SIPC.*

*** Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor. Securities offered through Triad Advisors, Member FINRA and SIPC. Triad Advisors and Sikich Financial are not affiliated.*

LOCATIONS:

Corporate Office

1415 W. Diehl Rd., Suite 400
Naperville, IL 60563
(630) 566-8400

Akron, OH
(330) 864-6661

Houston, TX
(832) 831-3549

Atlanta, GA
(770) 226-9374

Indianapolis, IN
(317) 842-4466

Boston, MA
(508) 485-5588

Kansas City, MO
(816) 673-7534

**Chicago –
Monroe Street**
(312) 541-9300

Los Angeles, CA
(310) 315-9660

**Chicago –
Wacker Drive**
(312) 648-6666

Milwaukee, WI
(262) 754-9400

Columbus, OH
(614) 633-5270

Minneapolis, MN
(763) 445-2632

Dallas, TX
(496) 906-2257

Phoenix, AZ
(480) 626-0072

Decatur, IL
(217) 423-6000

Rockford, IL
(815) 282-6565

Denver, CO
(720) 200-0142

Springfield, IL
(217) 793-3363

Ft. Wayne, IN
(260) 485-0665

St. Louis, MO
(314) 275-7277

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Annual Financial Report

CITY OF DARIEN, ILLINOIS

MANAGEMENT LETTER

April 30, 2017





630.566.8400 // www.sikich.com

1415 W. Diehl Road, Suite 400
Naperville, Illinois 60563

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

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

Ladies and Gentlemen:

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Darien, Illinois (the City) as of and for the year ended April 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

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

Sikich LLP

Naperville, Illinois
September 26, 2017

OTHER INFORMATION

Future Accounting Pronouncements

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

GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, establishes requirements for those pensions and pension plans that are not administered through a trust meeting specified criteria. The provisions in Statement No. 73 are effective for fiscal years beginning after June 15, 2015—except those provisions that address employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement No. 68, which are effective for financial statements for fiscal years ending April 30, 2018.

GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, addresses reporting by OPEB plans that administer benefits on behalf of governments and replaces GASB Statement No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. Statement No. 74 addresses the financial reports of defined benefit OPEB plans that are administered through trusts that meet specified criteria. The statement builds upon the existing framework for financial reports of defined benefit OPEB plans, which includes a statement of fiduciary net position (the amount held in a trust for paying retirement benefits) and a statement of changes in fiduciary net position. Statement No. 74 enhances note disclosures and RSI for both defined benefit and defined contribution OPEB plans. Statement No. 74 also requires the presentation of new information about annual money-weighted rates of return in the notes to the financial statements and in 10-year RSI schedules. The provisions in Statement No. 74 are effective for OPEB plan or sponsoring employer financial statements for periods ending April 30, 2018.

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, addresses reporting by governments that provide OPEB to their employees and for governments that finance OPEB for employees of other governments and replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as they relate to governments that provide benefits through OPEB plans administered as trusts or similar arrangements that meet certain criteria. Statement No. 75 requires governments providing defined benefit OPEB to recognize their long-term obligation for OPEB as a liability for the first time, and to more comprehensively and comparably measure the annual costs of OPEB benefits. The Statement also enhances accountability and transparency through revised and new note disclosures and required supplementary information (RSI). The provisions in Statement No. 75 are effective for fiscal year beginning ending April 30, 2019.

GASB Statement No. 80, *Blending Requirements for Certain Component Units - an amendment of GASB Statement No. 14*, requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The requirements of this statement are effective for the fiscal year ending April 30, 2018.

OTHER INFORMATION (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, provides recognition and measurement guidance for situations in which a government is a beneficiary of a split-interest agreement. The requirements of this statement are effective for the fiscal year ending April 30, 2018.

GASB Statement No. 82, *Pension Issues - an amendment of GASB Statements No. 67, No. 68, and No. 73*, addresses issues regarding (1) the presentation of payroll-related measures in the required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The requirements of this standard are effective for the fiscal year ending April 30, 2018 and 2019. Earlier application is encouraged.

GASB Statement No. 83, *Certain Asset Retirement Obligations*, addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of this standard are effective for the fiscal year ending April 30, 2020.

GASB Statement No. 84, *Fiduciary Activities*, establishes criteria for identifying fiduciary activities. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. The requirements of this standard are effective for the fiscal year ending April 30, 2020.

GASB Statement No 85, *Omnibus 2017*, addresses a number of issues across a spectrum of topics including issues related to blending component units where the primary government is a business type activity that reports basic financial statements in a single column, accounting for goodwill, fair value measurement and application related to real estate held by insurance activities and measuring certain investments at cost or amortized cost, and various issues related to accounting and reporting for postemployment benefits (pensions and other postemployment benefits [OPEB]). Statement No 85 is effective for the fiscal year ending April 30, 2019.

GASB Statement No. 86, *Certain Debt Extinguishment Issues*, is intended to improve accounting and financial reporting for in-substance defeasances of debt, prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The requirements of this statement are effective for the fiscal year ending April 30, 2019. Earlier application is encouraged.

OTHER INFORMATION (Continued)

Future Accounting Pronouncements (Continued)

GASB Statement No. 87, *Leases*, establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset and aims to enhance comparability of financial statements among governments. This statement also requires additional notes to the financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The requirements of this statement are effective for the fiscal year ending April 30, 2021. Earlier application is encouraged.

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



CITY OF DARIEN

**EXPENDITURE APPROVAL LIST
FOR CITY COUNCIL MEETING ON
October 2, 2017**

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			\$48,719.78
Water Fund			\$24,087.85
Motor Fuel Tax Fund			\$427.00
Water Depreciation Fund			\$13,971.24
Special Service Area Tax Fund			
Impact Fee Expenditures			
Capital Improvement Fund			\$125,462.40
State Drug Forfeiture Fund			\$168.44
Federal Equitable Sharing Fund			
		Subtotal:	<u>\$212,836.71</u>
General Fund Payroll	<i>09/28/17</i>	\$	252,247.81
Water Fund Payroll	<i>09/28/17</i>	\$	19,678.91
		Subtotal:	<u>\$ 271,926.72</u>

Total to be Approved by City Council:	<u>\$484,763.43</u>
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Approvals:

Kathleen Moesle Weaver, Mayor

JoAnne E. Ragona, City Clerk

Michael J. Coren, Treasurer

Bryon D. Vana, City Administrator

CITY OF DARIEN
Expenditure Journal
From 10/2/2017 Through 10/2/2017
*General Fund
Administration*

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
AIS	SUPPORT SERVICES- AUGUST 2017	AP100217	4325	Consulting/Professional	1,306.25
AIS	MONTHLY BACK-UP SERVICES	AP100217	4325	Consulting/Professional	950.00
AIS	MONTHLY MANAGED SERVICE	AP100217	4325	Consulting/Professional	3,570.00
AIS	PATCH CABLE	AP100217	4325	Consulting/Professional	4.00
AIS	REPLACE BATTERY BATCK-UP - CITY HALL MEDIA ROOM	AP100217	4325	Consulting/Professional	118.75
CALL ONE, INC.	CITY TELEPHONE BILL FOR AUGUST 2017	AP100217	4267	Telephone	1,308.23
CHRONICLE MEDIA LLC	PUBLIC HEARING NOTICE: 8185 CHAPMAN CT	AP100217	4221	Legal Notices	55.00
COMCAST CABLE	COMCAST CABLE FOR CITY HALL	AP100217	4271	Utilities (Elec,Gas,Wtr,Sewer)	8.41
DUPAGE COUNTY PUBLIC WORKS	SEWER BILL FOR CITY HALL 21005549-01	AP100217	4271	Utilities (Elec,Gas,Wtr,Sewer)	343.98
DUPAGE COUNTY RECORDER	RECORDING - ORDINANCE O-13-17 (Resubdivison- 2109 Cottage)	AP100217	4328	Conslt/Prof Reimbursable	83.00
IMPACT NETWORKING, LLC	KONICA CONTRACT - 9-18- 17 thru 10-17-17	AP100217	4225	Maintenance - Equipment	98.00
OCCUPATIONAL HEALTH CENTERS	PRE-EMPLOYMENT SCREEN- ROVITO	AP100217	4219	Liability Insurance	55.00
ROSENTHAL, MURPHEY, COBLENTZ	LEGAL SERVICES- ADMINISTRATION	AP100217	4219	Liability Insurance	<u>2,209.19</u>
				Total Administration	10,109.81

CITY OF DARIEN
 Expenditure Journal
 From 10/2/2017 Through 10/2/2017
 General Fund
 Community Development

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
DON MORRIS ARCHITECTS P.C.	INSPECTIONS -AUGUST 2017	AP100217	4325	Consulting/Professional	6,845.00
DON MORRIS ARCHITECTS P.C.	PLAN REVIEWS -AUGUST 2017	AP100217	4328	Const/Prof Reimbursable	2,815.49
OFFICE DEPOT	HYDRANT METER BOXES	AP100217	4253	Supplies - Office	53.49
ROSENTHAL, MURPHEY, COBLENTZ	LEGAL SERVICES- COMMUNITY DEVELOPMENT	AP100217	4219	Liability Insurance	1,801.25
STEVEN MANNING	PLANNING ZONING TRAINING- REFRESHMENTS /JEWEL	AP100217	4265	Travel/Meetings	16.08
STEVEN MANNING	PLANNING ZONING TRAINING- REFRESHMENTS- JIMMY JOHNS	AP100217	4265	Travel/Meetings	<u>62.49</u>
				Total Community Development	11,593.80

CITY OF DARIEN
Expenditure Journal
From 10/2/2017 Through 10/2/2017
General Fund
Public Works, Streets

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
A & W AUTO, TRUCK & TRAILER	TRAILER REPAIRS	AP100217	4225	Maintenance - Equipment	175.95
ACRES GROUP	TUB GRINDING	AP100217	4243	Rent - Equipment	1,500.00
AUTOMATED LOGIC	PD HVAC MAINT - SEPTEMBER 2017	AP100217	4223	Maintenance - Building	373.75
CARQUEST AUTO PARTS STORES	OIL FILTERS FOR SHOP- FORD RANGER TRUCK	AP100217	4225	Maintenance - Equipment	81.24
CARQUEST AUTO PARTS STORES	PART FOR 301	AP100217	4225	Maintenance - Equipment	19.10
CARQUEST AUTO PARTS STORES	GAS PUMPS	AP100217	4225	Maintenance - Equipment	40.32
CARQUEST AUTO PARTS STORES	BRAKE FLUID FOR SHOP	AP100217	4225	Maintenance - Equipment	18.48
CARQUEST AUTO PARTS STORES	ROTOR AND BRAKE PADS FOR 104	AP100217	4229	Maintenance - Vehicles	165.31
CARQUEST AUTO PARTS STORES	BRK CAL FOR 104	AP100217	4229	Maintenance - Vehicles	280.74
CARQUEST AUTO PARTS STORES	CREDIT FOR INVOICE 2377-ID-597131	AP100217	4229	Maintenance - Vehicles	(152.00)
CATCHING FLUID POWER, INC.	REPAIR PARTS	AP100217	4229	Maintenance - Vehicles	51.40
CHRISTOPHER B. BURKE ENG, LTD	FLOODPLAIN EXHIBIT WITH WARD MAP OVERLAY	AP100217	4325	Consulting/Professional	276.00
CINTAS FIRST AID AND SAFETY	FIRST AID CABINET	AP100217	4219	Liability Insurance	142.54
CINTAS FIRST AID AND SAFETY	FIRST AID CABINET -JUNE 2017	AP100217	4219	Liability Insurance	242.41
COM ED	COM ED-0788310001 - PUBLIC WORKS	AP100217	4271	Utilities (Elec,Gas,Wtr,Sewer)	28.05
COM ED	COM ED -0633028127 - CLOCK TOWER	AP100217	4359	Street Light Oper & Maint.	113.13
CONSTELLATION NEW ENERGY, INC.	STREET LITE- RT 25 AND FRONTAGE	AP100217	4359	Street Light Oper & Maint.	35.25
DUPAGE TOPSOIL, INC.	CURB /SIDEWALK RESTORATIONS	AP100217	4257	Supplies - Other	175.00
DYNEGY ENERGY SERVICES	ENERGY- STREET LIGHTS	AP100217	4359	Street Light Oper & Maint.	1,643.66
HOMER TREE CARE, INC.	FULFILLING WORK- ORDERS- DEAD BRANCHES, ASH TREES	AP100217	4375	Tree Trim/Removal	6,000.00

CITY OF DARIEN
 Expenditure Journal
 From 10/2/2017 Through 10/2/2017
General Fund
Public Works, Streets

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
KIN-KO ACE STORES INC	BLACK LETTERING	AP100217	4257	Supplies - Other	7.18
KLOA, INC.	CLARENDON HILLS RD - CROSSWALK EVALUATION	AP100217	4325	Consulting/Professional	655.00
TYCO INTEGRATED SECURITY LLC	SECURITY MAINT FOR PUBLIC WORKS	AP100217	4223	Maintenance - Building	300.64
UNIQUE PRODUCTS & SERVICE CORP	JANITORIAL SUPPLIES FOR POLICE DEPT	AP100217	4223	Maintenance - Building	179.79
WESTOWN AUTO SUPPLY COMPANY	STEERING WHEEL COVER	AP100217	4229	Maintenance - Vehicles	<u>13.40</u>
				Total Public Works, Streets	12,366.34

CITY OF DARIEN
Expenditure Journal
From 10/2/2017 Through 10/2/2017
General Fund
Police Department

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
ADVANTAGE CHEVROLET	SUPPLY STOCK	AP100217	4229	Maintenance - Vehicles	405.60
ADVANTAGE CHEVROLET	KNOB FOR PD VEHICLE	AP100217	4229	Maintenance - Vehicles	37.50
ADVANTAGE CHEVROLET	KEY FOR D16 -TAHOE	AP100217	4229	Maintenance - Vehicles	22.37
ADVANTAGE CHEVROLET	KEY FOR D16-TAHOE	AP100217	4229	Maintenance - Vehicles	22.37
ADVANTAGE CHEVROLET	HOIST FOR D10	AP100217	4229	Maintenance - Vehicles	113.48
ASPEN AUTO BODY, INC.	REPAIR SCRATCH D32 (ORDER #26200 ESTIMATE ID 9751)	AP100217	4229	Maintenance - Vehicles	409.00
CARQUEST AUTO PARTS STORES	ROTOR AND BRAKE PADS FOR PD	AP100217	4229	Maintenance - Vehicles	467.56
CARQUEST AUTO PARTS STORES	HEADLIGHT HALOGEN	AP100217	4229	Maintenance - Vehicles	89.94
CARQUEST AUTO PARTS STORES	CREDITS ON INVOICES 609231 AND 596634	AP100217	4229	Maintenance - Vehicles	(88.00)
CARQUEST AUTO PARTS STORES	OIL FILTERS FOR PD VEHICLES- SHOP	AP100217	4229	Maintenance - Vehicles	148.80
DUPAGE COUNTY PUBLIC WORKS	SEWER BILL FOR POLICE DEPT 21005550-01	AP100217	4271	Utilities (Elec,Gas,Wtr,Sewer)	879.78
EMERGENCY TELEPHONE SYSTEM	FYE17 -NET RMS COSTS- EMERG TELEPHONE SYSTEM	AP100217	4325	Consulting/Professional	2,178.77
FOX VALLEY TECHNICAL COLLEGE	LE ADMIN CONFERENCE - ROSE G	AP100217	4263	Training and Education	249.00
JAMES A. TOPEL	BATTERIES FOR TI SIMULATOR	AP100217	4253	Supplies - Office	28.62
NICOR GAS	NICOR GAS- 82800010009- POLICE DEPT	AP100217	4271	Utilities (Elec,Gas,Wtr,Sewer)	187.93
NORTHEAST MULTIREGIONAL TRNG	FTO REFRESHER - HRUBY #302 AND JUMP #314	AP100217	4263	Training and Education	200.00
NORTHWESTERN UNIVERSITY	EDUCATION- SGT NORTON	AP100217	4263	Training and Education	3,800.00
NORTHWESTERN UNIVERSITY	EDUCATION- SGT SKWERES	AP100217	4263	Training and Education	3,800.00

CITY OF DARIEN
Expenditure Journal
From 10/2/2017 Through 10/2/2017
General Fund
Police Department

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
PUBLIC SAFETY DIRECT	D1 WIRING REPAIR	AP100217	4229	Maintenance - Vehicles	100.00
RAY O'HERRON CO. INC.	RUMICK #304 -BATTERY, STINGER	AP100217	4269	Uniforms	37.98
RAY O'HERRON CO. INC.	PICCOLI #319 - SHOES, MAG HOLDER	AP100217	4269	Uniforms	110.94
RAY O'HERRON CO. INC.	JUMP #314 - PANTS	AP100217	4269	Uniforms	40.00
RAY O'HERRON CO. INC.	FOYLE-PRICE #329 - KNIFE	AP100217	4269	Uniforms	146.99
STAPLES BUSINESS ADVANTAGE	CD SLEEVES FOR EVIDENCE ROOM	AP100217	4217	Investigation and Equipment	175.78
STAPLES BUSINESS ADVANTAGE	TONER CARTRIDGES FOR DETECTIVES	AP100217	4253	Supplies - Office	435.18
THEODORE POLYGRAPH SERVICE	POLYGRAPH - SILVA	AP100217	4205	Boards and Commissions	150.00
THEODORE POLYGRAPH SERVICE	POLYGRAPH- MASON	AP100217	4205	Boards and Commissions	150.00
THEODORE POLYGRAPH SERVICE	POLYGRAPH- JAIRALA	AP100217	4205	Boards and Commissions	150.00
THEODORE POLYGRAPH SERVICE	POLYGRAPH- OCHOA	AP100217	4205	Boards and Commissions	150.00
WESTOWN AUTO SUPPLY COMPANY	LOW BEAM ANGLE SOCKET	AP100217	4229	Maintenance - Vehicles	<u>50.24</u>
Total Police Department					<u>14,649.83</u>
Total General Fund					48,719.78

CITY OF DARIEN
Expenditure Journal
From 10/2/2017 Through 10/2/2017

*Water Fund
Public Works, Water*

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
ASSOCIATED TECHNICAL SERVICES	LOCATE LEAK: SEMINOLE AND VILLAGE	AP100217	4326	Leak Detection	1,684.00
CARQUEST AUTO PARTS STORES	REPAIR PART FOR UNIT 400	AP100217	4225	Maintenance - Equipment	6.39
CENTRAL SOD FARMS	WATER REPAIR RESTORATIONS	AP100217	4231	Maintenance - Water System	296.00
CENTRAL SOD FARMS	WATER REPAIR RESTORATIONS	AP100217	4231	Maintenance - Water System	148.00
CINTAS #769	PREVIOUS PAYMENT SHORTED \$12.50	AP100217	4223	Maintenance - Building	12.50
CINTAS FIRST AID AND SAFETY	FIRST AID CABINET	AP100217	4219	Liability Insurance	142.54
COM ED	COM ED-0788310001 - PUBLIC WORKS	AP100217	4271	Utilities (Elec,Gas,Wtr,Sewer)	28.04
COM ED	COM ED -3118112014 - 75TH PUMP STATION	AP100217	4271	Utilities (Elec,Gas,Wtr,Sewer)	331.62
COM ED	COM ED-0269155053- 75TH STREET PLANT	AP100217	4271	Utilities (Elec,Gas,Wtr,Sewer)	64.44
CORE & MAIN	TOOLS FOR SYSTEM MAINTENANCE	AP100217	4231	Maintenance - Water System	329.00
CORE & MAIN	MARKING FLAGS	AP100217	4231	Maintenance - Water System	225.00
CORE & MAIN	METERS	AP100217	4880	Water Meter Purchases	3,981.00
CORE & MAIN	WATER METERS	AP100217	4880	Water Meter Purchases	3,900.00
DUPAGE TOPSOIL, INC.	WATER DIG RESTORATIONS	AP100217	4231	Maintenance - Water System	335.00
DYNEGY ENERGY SERVICES	ENERGY- WATER PLANT	AP100217	4271	Utilities (Elec,Gas,Wtr,Sewer)	2,745.43
GRAINGER	SYSTEM MAINTENANCE	AP100217	4231	Maintenance - Water System	41.84
HAWKINS INC	CHLORINE GAS	AP100217	4255	Supplies - Operation	301.50
K-FIVE CONSTRUCTION	WATER REPAIR- VILLAGE CT	AP100217	4231	Maintenance - Water System	229.50
NICOR GAS	NICOR -05002110004 PLANT #3	AP100217	4271	Utilities (Elec,Gas,Wtr,Sewer)	37.91
NICOR GAS	NICOR 12344110007 PLANT #4	AP100217	4271	Utilities (Elec,Gas,Wtr,Sewer)	25.28
NICOR GAS	NICOR 23644110001 PLANT #5	AP100217	4271	Utilities (Elec,Gas,Wtr,Sewer)	22.49

CITY OF DARIEN
Expenditure Journal
From 10/2/2017 Through 10/2/2017

*Water Fund
Public Works, Water*

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
RED WING SHOES	BOOTS- SCHUSTER	AP100217	4219	Liability Insurance	230.00
RED WING SHOES	CLOTHING ALLOWANCE- SCHUSTER	AP100217	4269	Uniforms	119.73
SIKICH PROFESSIONAL SERVICES	PROGRESS BILLING FOR FYE 17 AUDIT	AP100217	4320	Audit	4,800.00
TYCO INTEGRATED SECURITY LLC	SECURITY MAINT FOR PUBLIC WORKS	AP100217	4223	Maintenance - Building	300.64
WEST SIDE EXCHANGE	WATER SYSTEM MAINTENANCE	AP100217	4231	Maintenance - Water System	<u>3,750.00</u>
				Total Public Works, Water	<u>24,087.85</u>
				Total Water Fund	24,087.85

CITY OF DARIEN
 Expenditure Journal
 From 10/2/2017 Through 10/2/2017

*Motor Fuel Tax
 MFT Expenses*

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
K-FIVE CONSTRUCTION	ROAD MATERIAL	AP100217	4245	Road Material	162.50
K-FIVE CONSTRUCTION	ROAD MATERIAL	AP100217	4245	Road Material	<u>264.50</u>
				Total MFT Expenses	<u>427.00</u>
				Total Motor Fuel Tax	427.00

CITY OF DARIEN
 Expenditure Journal
 From 10/2/2017 Through 10/2/2017
State Drug Forfeiture Fund
Drug Forfeiture Expenditures

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
SHELL	SHELL GAS FOR POLICE DEPT	AP100217	4273	Vehicle (Gas and Oil)	<u>168.44</u>
				Total Drug Forfeiture Expenditure	<u>168.44</u>
				Total State Drug Forfeiture Fund	168.44

CITY OF DARIEN
 Expenditure Journal
 From 10/2/2017 Through 10/2/2017
Water Depreciation Fund
Depreciation Expenses

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
CHRISTOPHER B. BURKE ENG, LTD	PLAINFIELD RD WATER MAIN REPLACEMENT	AP100217	4390	Capital Improv-Infrastructure	<u>13,971.24</u>
				Total Depreciation Expenses	<u>13,971.24</u>
				Total Water Depreciation Fund	13,971.24

CITY OF DARIEN
Expenditure Journal
From 10/2/2017 Through 10/2/2017
Capital Improvement Fund
Capital Fund Expenditures

Vendor Name	Invoice Description	Session ID	Acct Code	Acct Title	Dept Amount
AIS	PD HVAC COMPUTER MOVE	AP100217	4390	Capital Improv-Infrastructure	118.75
CHRISTOPHER B. BURKE ENG, LTD	CLOVERLEAF EXCHANGE I55 AND CASS	AP100217	4390	Capital Improv-Infrastructure	5,463.50
CICERO LANDSCAPE INC	DITCH PROJECT-CREST RD-LANDSCAPE RESTORATION	AP100217	4376	Ditch Projects	18,620.00
CICERO LANDSCAPE INC	DITCH PROJECT-BROOKHAVEN- SOD BALANCE DUE	AP100217	4376	Ditch Projects	2,520.00
DUPAGE TOPSOIL, INC.	DITCH PROJECT - BROOKHAVEN -TOPSOIL	AP100217	4376	Ditch Projects	10,720.00
DUPAGE TOPSOIL, INC.	DITCH PROJECT - CREST RD- TOPSOIL	AP100217	4376	Ditch Projects	8,040.00
SCORPIO CONSTRUCTION GROUP	DITCH PROJECTS-CREST RD	AP100217	4376	Ditch Projects	21,926.60
SCORPIO CONSTRUCTION GROUP	DITCH PROJECTS-BROOKHAVEN	AP100217	4376	Ditch Projects	33,642.00
SCORPIO CONSTRUCTION GROUP	DITCH PROJECTS-RICHMOND	AP100217	4376	Ditch Projects	19,924.30
SUPER TRUCKING	DITCH PROJECT-CREST RD- TRUCKING	AP100217	4376	Ditch Projects	2,698.75
SUPER TRUCKING	DITCH PROJECT- CREST RD - TRUCKING	AP100217	4376	Ditch Projects	1,572.50
WILLCO GREEN LLC	DITCH PROJECT -CREST RD -6910 RICHMOND	AP100217	4376	Ditch Projects	<u>216.00</u>
				Total Capital Fund Expenditures	<u>125,462.40</u>
				Total Capital Improvement Fund	125,462.40

CITY OF DARIEN
Expenditure Journal
From 10/2/2017 Through 10/2/2017
Capital Improvement Fund
Capital Fund Expenditures

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Session ID</u>	<u>Acct Code</u>	<u>Acct Title</u>	<u>Dept Amount</u>
Report Total					<u>212,836.71</u>



**CITY OF DARIEN
REVENUE AND EXPENDITURE REPORT SUMMARY
May 31, 2017**

GENERAL FUND - (01)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 1,014,036	\$ 1,014,036	\$ 14,805,569
Expenditures	\$ 660,392	\$ 660,392	\$ 11,999,529
Audited 5/1/17 Opening Fund Balance:			\$ 4,125,767
Transfer to Capital Fund			\$ -
Current Fund Balance:			\$ 4,479,411

WATER FUND - (02)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 1,238,587	\$ 1,238,587	\$ 7,991,165
Expenditures	\$ 64,802	\$ 64,802	\$ 7,034,361
Audited 5/1/17 Cash Balance			\$ 1,096,437
Transfer to Water Depreciation Fund			\$ -
Current Cash Balance:			\$ 2,270,222

MOTOR FUEL TAX FUND - (03)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 48,597	\$ 48,597	\$ 566,402
Expenditures	\$ 24,747	\$ 24,747	\$ 575,315
Audited 5/1/17 Opening Fund Balance:			\$ 385,657
Current Fund Balance:			\$ 409,507

WATER DEPRECIATION FUND (12)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ (109)	\$ (109)	\$ -
Expenditures	\$ -	\$ -	\$ 404,000
Audited 5/1/17 Cash Balance			\$ (446,850)
Transfer from Water Fund			\$ -
Current Cash Balance:			\$ (446,959)

CAPITAL IMPROVEMENT FUND (25)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 2,987	\$ 2,987	\$ 215,615
Expenditures	\$ 163,567	\$ 163,567	\$ 4,362,179
Audited 5/1/17 Opening Fund Balance:			\$ 5,379,917
Transfer from General Fund			\$ -
Current Fund Balance:			\$ 5,219,337

	Current Actual Year to Date	Current Budgeted F.Y.E. '18	Prior Year Actual Through May 16
Property Tax Collections	\$ 628	\$ 2,384,411	\$ -
Sales Tax Collections	\$ 381,319	\$ 5,323,942	\$ 389,926
Federal Equitable Sharing	\$ 141	\$ -	\$ 85

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
General Fund
Revenue
From 5/1/2017 Through 5/31/2017

		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	177.47	0.00	177.47	0.00	2,183,796.00	(2,183,618.53)	99.99%
Road and Bridge Tax	3120	45.70	0.00	45.70	0.00	205,000.00	(204,954.30)	99.97%
Municipal Utility Tax	3130	81,429.43	64,431.00	81,429.43	64,431.00	925,000.00	(843,570.57)	91.19%
Amusement Tax	3140	7,460.18	6,833.00	7,460.18	6,833.00	82,000.00	(74,539.82)	90.90%
Hotel/Motel Tax	3150	7,419.50	7,340.00	7,419.50	7,340.00	95,000.00	(87,580.50)	92.19%
Local Gas Tax	3151	25,949.24	25,704.00	25,949.24	25,704.00	300,000.00	(274,050.76)	91.35%
Food and Beverage Tax	3152	48,796.81	45,000.00	48,796.81	45,000.00	525,000.00	(476,203.19)	90.70%
Personal Property Tax	3425	1,181.09	730.00	1,181.09	730.00	5,000.00	(3,818.91)	76.37%
Total Taxes		172,459.42	150,038.00	172,459.42	150,038.00	4,320,796.00	(4,148,336.58)	96.01%
License, Permits, Fees								
Business Licenses	3210	2,760.00	2,700.00	2,760.00	2,700.00	41,000.00	(38,240.00)	93.26%
Liquor License	3212	65,500.00	60,100.00	65,500.00	60,100.00	66,325.00	(825.00)	1.24%
Contractor Licenses	3214	3,890.00	2,250.00	3,890.00	2,250.00	18,000.00	(14,110.00)	78.38%
Court Fines	3216	11,299.95	7,871.00	11,299.95	7,871.00	95,000.00	(83,700.05)	88.10%
Towing Fees	3217	6,500.00	2,619.00	6,500.00	2,619.00	37,000.00	(30,500.00)	82.43%
Ordinance Fines	3230	2,850.00	1,783.00	2,850.00	1,783.00	20,000.00	(17,150.00)	85.75%
Building Permits and Fees	3240	15,305.00	590.00	15,305.00	590.00	35,000.00	(19,695.00)	56.27%
Telecommunication Taxes	3242	51,348.90	56,665.00	51,348.90	56,665.00	680,000.00	(628,651.10)	92.44%
Cable T.V. Franchise Fee	3244	20,915.55	4,815.00	20,915.55	4,815.00	452,800.00	(431,884.45)	95.38%
PEG - Fees - AT&T	3245	3,217.60	0.00	3,217.60	0.00	0.00	3,217.60	0.00%
NICOR Franchise Fee	3246	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	100.00%
Public Hearing Fees	3250	0.00	900.00	0.00	900.00	5,000.00	(5,000.00)	100.00%
Elevator Inspections	3255	0.00	55.00	0.00	55.00	4,500.00	(4,500.00)	100.00%
Public Improvement Permit Fee	3260	550.00	0.00	550.00	0.00	0.00	550.00	0.00%
Engineering/Prof Fee Reimb	3265	4,695.00	4,615.00	4,695.00	4,615.00	74,000.00	(69,305.00)	93.65%
D.U.I. Technology Fines	3267	1,593.33	678.00	1,593.33	678.00	6,500.00	(4,906.67)	75.48%
Police Special Service	3268	12,438.13	8,589.00	12,438.13	8,589.00	99,597.00	(87,158.87)	87.51%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
General Fund
Revenue
From 5/1/2017 Through 5/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Stormwater Management Fees	3270	100.00	0.00	100.00	0.00	0.00	100.00	0.00%
Developer Contribution/Impact	3275	0.00	16.00	0.00	16.00	200.00	(200.00)	100.00%
Total License, Permits, Fees		202,963.46	154,246.00	202,963.46	154,246.00	1,659,922.00	(1,456,958.54)	87.77%
Intergovernmental								
State Income Tax	3410	114,963.52	312,330.00	114,963.52	312,330.00	2,164,428.00	(2,049,464.48)	94.68%
Local Use Tax	3420	38,041.31	37,600.00	38,041.31	37,600.00	534,481.00	(496,439.69)	92.88%
Sales Taxes	3430	381,319.47	386,450.00	381,319.47	386,450.00	5,323,942.00	(4,942,622.53)	92.83%
Video Gaming Revenue	3432	14,114.17	10,570.00	14,114.17	10,570.00	120,000.00	(105,885.83)	88.23%
Total Intergovernmental		548,438.47	746,950.00	548,438.47	746,950.00	8,142,851.00	(7,594,412.53)	93.26%
Other Revenue								
Interest Income	3510	1,493.67	415.00	1,493.67	415.00	5,000.00	(3,506.33)	70.12%
Gain/Loss on Investment	3515	11.96	0.00	11.96	0.00	0.00	11.96	0.00%
Water Share Expense	3520	20,833.34	20,833.33	20,833.34	20,833.33	250,000.00	(229,166.66)	91.66%
Police Report/Prints	3534	452.50	415.00	452.50	415.00	5,000.00	(4,547.50)	90.95%
Reimbursement-Rear Yard Drain	3541	6,512.67	2,833.00	6,512.67	2,833.00	34,000.00	(27,487.33)	80.84%
Grants	3560	1,850.32	0.00	1,850.32	0.00	0.00	1,850.32	0.00%
Rents	3561	31,968.73	23,750.00	31,968.73	23,750.00	285,000.00	(253,031.27)	88.78%
Other Reimbursements	3562	1,279.70	3,750.00	1,279.70	3,750.00	45,000.00	(43,720.30)	97.15%
Residential Concrete Reimb	3563	22,810.16	0.00	22,810.16	0.00	0.00	22,810.16	0.00%
Mail Box Reimbursement Program	3569	(48.54)	0.00	(48.54)	0.00	0.00	(48.54)	0.00%
Impact Fee Revenue	3570	250.00	0.00	250.00	0.00	0.00	250.00	0.00%
Sales of Wood Chips	3572	1,350.00	1,000.00	1,350.00	1,000.00	3,000.00	(1,650.00)	55.00%
Sale of Equipment	3575	750.00	2,915.00	750.00	2,915.00	35,000.00	(34,250.00)	97.85%
Miscellaneous Revenue	3580	1,275.99	1,666.00	1,275.99	1,666.00	20,000.00	(18,724.01)	93.62%
Total Other Revenue		90,790.50	57,577.33	90,790.50	57,577.33	682,000.00	(591,209.50)	86.69%
Total Revenue		1,014,651.85	1,108,811.33	1,014,651.85	1,108,811.33	14,805,569.00	...,790,917.15)	93.15%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Water Fund
Revenue
From 5/1/2017 Through 5/31/2017

	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 1,233,758.76	664,555.00	1,233,758.76	664,555.00	7,974,665.00	(6,740,906.24)	84.52%
Inspections/Tap on/Permits	3320 3,400.00	833.00	3,400.00	833.00	10,000.00	(6,600.00)	66.00%
Sale of Meters	3325 985.00	83.00	985.00	83.00	1,000.00	(15.00)	1.50%
Other Water Sales	3390 0.00	291.00	0.00	291.00	3,500.00	(3,500.00)	100.00%
Total Charges for Services	1,238,143.76	665,762.00	1,238,143.76	665,762.00	7,989,165.00	(6,751,021.24)	84.50%
Other Revenue							
Interest Income	3510 443.52	166.00	443.52	166.00	2,000.00	(1,556.48)	77.82%
Total Other Revenue	443.52	166.00	443.52	166.00	2,000.00	(1,556.48)	77.82%
Total Revenue	1,238,587.28	665,928.00	1,238,587.28	665,928.00	7,991,165.00	(6,752,577.72)	84.50%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Motor Fuel Tax
Revenue
From 5/1/2017 Through 5/31/2017

	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 48,356.64	47,116.00	48,356.64	47,116.00	565,402.00	(517,045.36)	91.44%
Total Intergovernmental	48,356.64	47,116.00	48,356.64	47,116.00	565,402.00	(517,045.36)	91.45%
Other Revenue							
Interest Income	3510 240.02	83.00	240.02	83.00	1,000.00	(759.98)	75.99%
Total Other Revenue	240.02	83.00	240.02	83.00	1,000.00	(759.98)	76.00%
Total Revenue	48,596.66	47,199.00	48,596.66	47,199.00	566,402.00	(517,805.34)	91.42%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Impact Fee Agency Fund
Revenue
From 5/1/2017 Through 5/31/2017

	<u>Current Period Actual</u>	<u>Current Period Budget</u>	<u>Current Year Actual</u>	<u>YTD Budget</u>	<u>Total Budget</u>	<u>Total Budget Variance</u>	<u>Percent Total Budget Remaining</u>
Revenue							
Other Revenue							
Interest Income	3510 10.70	0.00	10.70	0.00	0.00	10.70	0.00%
Total Other Revenue	<u>10.70</u>	<u>0.00</u>	<u>10.70</u>	<u>0.00</u>	<u>0.00</u>	<u>10.70</u>	<u>0.00%</u>
Total Revenue	10.70	0.00	10.70	0.00	0.00	10.70	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Stormwater Management Fund
Revenue
From 5/1/2017 Through 5/31/2017

	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 39.58	0.00	39.58	0.00	0.00	39.58	0.00%
Total Other Revenue	39.58	0.00	39.58	0.00	0.00	39.58	0.00%
Total Revenue	39.58	0.00	39.58	0.00	0.00	39.58	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Special Service Area Tax Fund
Revenue
From 5/1/2017 Through 5/31/2017

	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 0.00	416.00	0.00	416.00	5,000.00	(5,000.00)	100.00%
Total Taxes	0.00	416.00	0.00	416.00	5,000.00	(5,000.00)	100.00%
Other Revenue							
Interest Income	3510 7.07	0.00	7.07	0.00	0.00	7.07	0.00%
Total Other Revenue	7.07	0.00	7.07	0.00	0.00	7.07	0.00%
Total Revenue	7.07	416.00	7.07	416.00	5,000.00	(4,992.93)	99.86%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
State Drug Forfeiture Fund
Revenue
From 5/1/2017 Through 5/31/2017

	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 34.47	0.00	34.47	0.00	0.00	34.47	0.00%
Total Other Revenue	34.47	0.00	34.47	0.00	0.00	34.47	0.00%
Total Revenue	34.47	0.00	34.47	0.00	0.00	34.47	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Water Depreciation Fund
Revenue
From 5/1/2017 Through 5/31/2017

	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	(114.13)	0.00	(114.13)	0.00	(114.13)	0.00%
Gain/Loss on Investment	3515	5.12	0.00	5.12	0.00	5.12	0.00%
Transfer from Water Fund	3610	0.00	52,500.00	0.00	52,500.00	(630,000.00)	100.00%
Total Other Revenue	<u>(109.01)</u>	<u>52,500.00</u>	<u>(109.01)</u>	<u>52,500.00</u>	<u>630,000.00</u>	<u>(630,109.01)</u>	<u>100.02%</u>
Total Revenue	(109.01)	52,500.00	(109.01)	52,500.00	630,000.00	(630,109.01)	100.02%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Federal Equitable Sharing Fund
Revenue
From 5/1/2017 Through 5/31/2017

	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	140.83	0.00	140.83	0.00	140.83	0.00%
Total Other Revenue	140.83	0.00	140.83	0.00	0.00	140.83	0.00%
Total Revenue	140.83	0.00	140.83	0.00	0.00	140.83	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Seized Assets Fund
Revenue
From 5/1/2017 Through 5/31/2017

	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	9,604.32	0.00	9,604.32	0.00	0.00	9,604.32	0.00%
Drug Seizures	3537	42,665.47	0.00	42,665.47	0.00	0.00	42,665.47	0.00%
Miscellaneous Revenue	3580	0.40	0.00	0.40	0.00	0.00	0.40	0.00%
Total Other Revenue	<u>52,270.19</u>	<u>0.00</u>	<u>52,270.19</u>	<u>0.00</u>	<u>0.00</u>	<u>52,270.19</u>	<u>0.00%</u>	
Total Revenue	52,270.19	0.00	52,270.19	0.00	0.00	52,270.19	0.00%	

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Capital Improvement Fund
Revenue
From 5/1/2017 Through 5/31/2017

	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 34.60	16,301.25	34.60	16,301.25	195,615.00	(195,580.40)	99.98%
Total Taxes	34.60	16,301.25	34.60	16,301.25	195,615.00	(195,580.40)	99.98%
Other Revenue							
Interest Income	3510 2,952.46	1,666.00	2,952.46	1,666.00	20,000.00	(17,047.54)	85.23%
Transfer from Other Funds	3612 0.00	300,000.00	0.00	300,000.00	3,600,000.00	(3,600,000.00)	100.00%
Total Other Revenue	2,952.46	301,666.00	2,952.46	301,666.00	3,620,000.00	(3,617,047.54)	99.92%
Total Revenue	2,987.06	317,967.25	2,987.06	317,967.25	3,815,615.00	(3,812,627.94)	99.92%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Administration
From 5/1/2017 Through 5/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	36,085.08	40,034.00	36,085.08	480,410.00	444,324.92	92.48%
Total Salaries		36,085.08	40,034.00	36,085.08	480,410.00	444,324.92	92.49%
Benefits							
Social Security	4110	2,205.00	2,291.00	2,205.00	27,494.00	25,289.00	91.98%
Medicare	4111	515.67	580.50	515.67	6,966.00	6,450.33	92.59%
I.M.R.F.	4115	4,725.09	5,388.58	4,725.09	64,663.00	59,937.91	92.69%
Medical/Life Insurance	4120	9,071.57	5,469.08	9,071.57	65,629.00	56,557.43	86.17%
Supplemental Pensions	4135	1,943.15	2,084.08	1,943.15	25,009.00	23,065.85	92.23%
Total Benefits		18,460.48	15,813.24	18,460.48	189,761.00	171,300.52	90.27%
Materials and Supplies							
Dues and Subscriptions	4213	0.00	264.25	0.00	3,190.00	3,190.00	100.00%
Liability Insurance	4219	0.00	25,994.00	0.00	311,940.00	311,940.00	100.00%
Legal Notices	4221	0.00	333.00	0.00	4,000.00	4,000.00	100.00%
Maintenance - Equipment	4225	0.00	686.50	0.00	8,250.00	8,250.00	100.00%
Postage/Mailings	4233	0.00	395.50	0.00	4,750.00	4,750.00	100.00%
Printing and Forms	4235	0.00	350.00	0.00	4,200.00	4,200.00	100.00%
Public Relations	4239	0.00	2,741.00	0.00	32,900.00	32,900.00	100.00%
Rent - Equipment	4243	0.00	168.25	0.00	2,019.00	2,019.00	100.00%
Supplies - Office	4253	353.99	666.00	353.99	8,000.00	7,646.01	95.57%
Supplies - Other	4257	0.00	41.00	0.00	500.00	500.00	100.00%
Training and Education	4263	0.00	500.00	0.00	6,000.00	6,000.00	100.00%
Travel/Meetings	4265	0.00	66.00	0.00	800.00	800.00	100.00%
Telephone	4267	0.00	4,574.00	0.00	54,900.00	54,900.00	100.00%
Utilities (Elec,Gas,Wtr,Sewer)	4271	0.00	250.00	0.00	3,000.00	3,000.00	100.00%
Vehicle (Gas and Oil)	4273	133.73	391.00	133.73	4,700.00	4,566.27	97.15%
Total Materials and Supplies		487.72	37,420.50	487.72	449,149.00	448,661.28	99.89%
Contractual							
Audit	4320	0.00	1,041.00	0.00	12,500.00	12,500.00	100.00%
Consulting/Professional	4325	12,912.00	8,736.50	12,912.00	104,850.00	91,938.00	87.68%
Contingency	4330	0.00	833.00	0.00	10,000.00	10,000.00	100.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Administration
From 5/1/2017 Through 5/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Janitorial Service	4345	1,500.00	1,624.00	1,500.00	19,500.00	18,000.00	92.30%
Total Contractual		14,412.00	12,234.50	14,412.00	146,850.00	132,438.00	90.19%
Total Expenditures		69,445.28	105,502.24	69,445.28	1,266,170.00	1,196,724.72	94.52%
Total		(69,445.28)	(105,502.24)	(69,445.28)	(1,266,170.00)	(1,196,724.72)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
City Council
From 5/1/2017 Through 5/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	3,562.50	3,562.50	3,562.50	42,750.00	39,187.50	91.66%
Total Salaries		3,562.50	3,562.50	3,562.50	42,750.00	39,187.50	91.67%
Benefits							
Social Security	4110	220.88	220.88	220.88	2,651.00	2,430.12	91.66%
Medicare	4111	51.67	51.67	51.67	620.00	568.33	91.66%
Total Benefits		272.55	272.55	272.55	3,271.00	2,998.45	91.67%
Materials and Supplies							
Boards and Commissions	4205	0.00	100.00	0.00	2,000.00	2,000.00	100.00%
Cable Operations	4206	0.00	666.00	0.00	8,000.00	8,000.00	100.00%
Dues and Subscriptions	4213	0.00	154.00	0.00	1,850.00	1,850.00	100.00%
Public Relations	4239	0.00	83.00	0.00	1,000.00	1,000.00	100.00%
Training and Education	4263	0.00	83.00	0.00	1,000.00	1,000.00	100.00%
Travel/Meetings	4265	0.00	4.00	0.00	50.00	50.00	100.00%
Total Materials and Supplies		0.00	1,090.00	0.00	13,900.00	13,900.00	100.00%
Contractual							
Consulting/Professional	4325	0.00	416.00	0.00	5,000.00	5,000.00	100.00%
Trolley Contracts	4366	0.00	50.00	0.00	600.00	600.00	100.00%
Total Contractual		0.00	466.00	0.00	5,600.00	5,600.00	100.00%
Total Expenditures		3,835.05	5,391.05	3,835.05	65,521.00	61,685.95	94.15%
Total		(3,835.05)	(5,391.05)	(3,835.05)	(65,521.00)	(61,685.95)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Community Development
From 5/1/2017 Through 5/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	23,606.68	24,208.00	23,606.68	290,494.00	266,887.32	91.87%
Total Salaries		23,606.68	24,208.00	23,606.68	290,494.00	266,887.32	91.87%
Benefits							
Social Security	4110	1,385.21	1,381.00	1,385.21	16,572.00	15,186.79	91.64%
Medicare	4111	323.97	352.25	323.97	4,227.00	3,903.03	92.33%
I.M.R.F.	4115	2,721.55	3,269.00	2,721.55	39,235.00	36,513.45	93.06%
Medical/Life Insurance	4120	4,186.88	4,152.00	4,186.88	49,829.00	45,642.12	91.59%
Supplemental Pensions	4135	184.60	300.00	184.60	3,600.00	3,415.40	94.87%
Total Benefits		8,802.21	9,454.25	8,802.21	113,463.00	104,660.79	92.24%
Materials and Supplies							
Boards and Commissions	4205	0.00	100.00	0.00	1,200.00	1,200.00	100.00%
Dues and Subscriptions	4213	0.00	41.00	0.00	500.00	500.00	100.00%
Liability Insurance	4219	0.00	1,917.00	0.00	23,000.00	23,000.00	100.00%
Maintenance - Vehicles	4229	0.00	41.00	0.00	500.00	500.00	100.00%
Printing and Forms	4235	0.00	155.00	0.00	1,866.00	1,866.00	100.00%
Economic Development	4240	0.00	22,334.00	0.00	268,000.00	268,000.00	100.00%
Supplies - Office	4253	0.00	12.50	0.00	150.00	150.00	100.00%
Training and Education	4263	0.00	41.00	0.00	500.00	500.00	100.00%
Travel/Meetings	4265	0.00	17.00	0.00	200.00	200.00	100.00%
Vehicle (Gas and Oil)	4273	89.84	112.50	89.84	1,350.00	1,260.16	93.34%
Total Materials and Supplies		89.84	24,771.00	89.84	297,266.00	297,176.16	99.97%
Contractual							
Consulting/Professional	4325	0.00	3,183.00	0.00	38,200.00	38,200.00	100.00%
Const/Prof Reimbursable	4328	0.00	6,667.00	0.00	74,000.00	74,000.00	100.00%
Total Contractual		0.00	9,850.00	0.00	112,200.00	112,200.00	100.00%
Capital Outlay							
Equipment	4815	0.00	2,415.00	0.00	28,984.00	28,984.00	100.00%
Total Capital Outlay		0.00	2,415.00	0.00	28,984.00	28,984.00	100.00%
Total Expenditures		32,498.73	70,698.25	32,498.73	842,407.00	809,908.27	96.14%
Total		(32,498.73)	(70,698.25)	(32,498.73)	(842,407.00)	(809,908.27)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Public Works, Streets
From 5/1/2017 Through 5/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	59,165.34	51,128.75	59,165.34	613,545.00	554,379.66	90.35%
Salaries - Officers	4020	543.12	0.00	543.12	0.00	(543.12)	0.00%
Overtime	4030	5,693.17	5,833.00	5,693.17	70,000.00	64,306.83	91.86%
Total Salaries		<u>65,401.63</u>	<u>56,961.75</u>	<u>65,401.63</u>	<u>683,545.00</u>	<u>618,143.37</u>	<u>90.43%</u>
Benefits							
Social Security	4110	3,786.54	3,182.00	3,786.54	38,191.00	34,404.46	90.08%
Medicare	4111	885.51	744.00	885.51	8,932.00	8,046.49	90.08%
I.M.R.F.	4115	5,000.08	9,433.25	5,000.08	113,199.00	108,198.92	95.58%
Medical/Life Insurance	4120	10,704.42	10,484.25	10,704.42	125,811.00	115,106.58	91.49%
Supplemental Pensions	4135	184.60	200.00	184.60	2,400.00	2,215.40	92.30%
Total Benefits		<u>20,561.15</u>	<u>24,043.50</u>	<u>20,561.15</u>	<u>288,533.00</u>	<u>267,971.85</u>	<u>92.87%</u>
Materials and Supplies							
Liability Insurance	4219	0.00	1,919.00	0.00	23,029.00	23,029.00	100.00%
Maintenance - Building	4223	373.75	22,275.00	373.75	267,366.00	266,992.25	99.86%
Maintenance - Equipment	4225	0.00	7,165.00	0.00	85,985.00	85,985.00	100.00%
Maintenance - Vehicles	4229	0.00	4,000.00	0.00	48,000.00	48,000.00	100.00%
Postage/Mailings	4233	0.00	100.00	0.00	1,200.00	1,200.00	100.00%
Rent - Equipment	4243	0.00	1,833.00	0.00	22,000.00	22,000.00	100.00%
Supplies - Office	4253	0.00	325.00	0.00	3,901.00	3,901.00	100.00%
Supplies - Other	4257	119.57	6,166.00	119.57	74,009.00	73,889.43	99.83%
Small Tools & Equipment	4259	0.00	316.00	0.00	3,800.00	3,800.00	100.00%
Training and Education	4263	0.00	429.00	0.00	5,150.00	5,150.00	100.00%
Uniforms	4269	0.00	537.00	0.00	6,446.00	6,446.00	100.00%
Utilities (Elec,Gas,Wtr,Sewer)	4271	0.00	425.00	0.00	5,100.00	5,100.00	100.00%
Vehicle (Gas and Oil)	4273	2,329.73	5,025.00	2,329.73	60,300.00	57,970.27	96.13%
Total Materials and Supplies		<u>2,823.05</u>	<u>50,515.00</u>	<u>2,823.05</u>	<u>606,286.00</u>	<u>603,462.95</u>	<u>99.53%</u>
Contractual							
Consulting/Professional	4325	0.00	1,000.00	0.00	12,000.00	12,000.00	100.00%
Forestry	4350	0.00	5,033.00	0.00	60,411.00	60,411.00	100.00%
Street Light Oper & Maint.	4359	108.50	6,082.00	108.50	73,000.00	72,891.50	99.85%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Public Works, Streets
From 5/1/2017 Through 5/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Mosquito Abatement	4365	0.00	3,475.00	0.00	41,700.00	41,700.00	100.00%
Street Sweeping	4373	0.00	3,073.00	0.00	36,875.00	36,875.00	100.00%
Drainage Projects	4374	8,202.00	6,775.00	8,202.00	81,300.00	73,098.00	89.91%
Tree Trim/Removal	4375	0.00	12,341.00	0.00	148,100.00	148,100.00	100.00%
Total Contractual		8,310.50	37,779.00	8,310.50	453,386.00	445,075.50	98.17%
Capital Outlay							
Capital Improvements	4810	4,400.00	0.00	4,400.00	0.00	(4,400.00)	0.00%
Equipment	4815	0.00	33,325.00	0.00	399,934.00	399,934.00	100.00%
Total Capital Outlay		4,400.00	33,325.00	4,400.00	399,934.00	395,534.00	98.90%
Total Expenditures		101,496.33	202,624.25	101,496.33	2,431,684.00	2,330,187.67	95.83%
Total		(101,496.33)	(202,624.25)	(101,496.33)	(2,431,684.00)	(2,330,187.67)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Police Department
From 5/1/2017 Through 5/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	30,198.81	35,601.00	30,198.81	427,211.00	397,012.19	92.93%
Salaries - Officers	4020	234,815.04	294,264.00	234,815.04	3,531,168.00	3,296,352.96	93.35%
Overtime	4030	32,589.11	40,208.00	32,589.11	482,500.00	449,910.89	93.24%
Total Salaries		<u>297,602.96</u>	<u>370,073.00</u>	<u>297,602.96</u>	<u>4,440,879.00</u>	<u>4,143,276.04</u>	<u>93.30%</u>
Benefits							
Social Security	4110	1,939.59	2,207.25	1,939.59	26,487.00	24,547.41	92.67%
Medicare	4111	3,875.54	5,080.00	3,875.54	60,967.00	57,091.46	93.64%
I.M.R.F.	4115	3,352.17	4,827.50	3,352.17	57,930.00	54,577.83	94.21%
Medical/Life Insurance	4120	32,053.75	33,666.00	32,053.75	403,991.00	371,937.25	92.06%
Police Pension	4130	0.00	121,338.00	0.00	1,456,052.00	1,456,052.00	100.00%
Supplemental Pensions	4135	3,186.65	4,000.00	3,186.65	48,000.00	44,813.35	93.36%
Total Benefits		<u>44,407.70</u>	<u>171,118.75</u>	<u>44,407.70</u>	<u>2,053,427.00</u>	<u>2,009,019.30</u>	<u>97.84%</u>
Materials and Supplies							
Animal Control	4201	0.00	166.00	0.00	2,000.00	2,000.00	100.00%
Auxiliary Police	4203	77.00	392.00	77.00	4,700.00	4,623.00	98.36%
Boards and Commissions	4205	0.00	2,400.00	0.00	28,800.00	28,800.00	100.00%
Dues and Subscriptions	4213	0.00	429.00	0.00	5,150.00	5,150.00	100.00%
Investigation and Equipment	4217	(103.92)	3,592.00	(103.92)	43,100.00	43,203.92	100.24%
Liability Insurance	4219	2,225.56	5,692.00	2,225.56	68,300.00	66,074.44	96.74%
Maintenance - Equipment	4225	4,442.00	1,690.00	4,442.00	20,285.00	15,843.00	78.10%
Maintenance - Vehicles	4229	100.00	3,348.00	100.00	40,200.00	40,100.00	99.75%
Postage/Mailings	4233	0.00	358.00	0.00	4,300.00	4,300.00	100.00%
Printing and Forms	4235	0.00	125.00	0.00	1,500.00	1,500.00	100.00%
Public Relations	4239	0.00	291.00	0.00	3,500.00	3,500.00	100.00%
Rent - Equipment	4243	0.00	500.00	0.00	6,000.00	6,000.00	100.00%
Supplies - Office	4253	0.00	542.00	0.00	6,500.00	6,500.00	100.00%
Training and Education	4263	3,705.00	2,848.00	3,705.00	34,175.00	30,470.00	89.15%
Travel/Meetings	4265	0.00	1,200.00	0.00	14,400.00	14,400.00	100.00%
Telephone	4267	0.00	1,243.75	0.00	14,925.00	14,925.00	100.00%
Uniforms	4269	1,287.05	4,717.00	1,287.05	56,600.00	55,312.95	97.72%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Police Department
From 5/1/2017 Through 5/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Utilities (Elec,Gas,Wtr,Sewer)	4271	0.00	625.00	0.00	7,500.00	7,500.00	100.00%
Vehicle (Gas and Oil)	4273	4,287.11	7,500.00	4,287.11	90,000.00	85,712.89	95.23%
Total Materials and Supplies		16,019.80	37,658.75	16,019.80	451,935.00	435,915.20	96.46%
Contractual							
Consulting/Professional	4325	91,586.00	35,442.00	91,586.00	425,308.00	333,722.00	78.46%
Dumeg/Fiat/Child Center	4337	3,500.00	583.00	3,500.00	7,000.00	3,500.00	50.00%
Total Contractual		95,086.00	36,025.00	95,086.00	432,308.00	337,222.00	78.01%
Capital Outlay							
Equipment	4815	0.00	1,266.00	0.00	15,200.00	15,200.00	100.00%
Total Capital Outlay		0.00	1,266.00	0.00	15,200.00	15,200.00	100.00%
Total Expenditures		453,116.46	616,141.50	453,116.46	7,393,749.00	6,940,632.54	93.87%
Total		(453,116.46)	(616,141.50)	(453,116.46)	(7,393,749.00)	(6,940,632.54)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Fund
Public Works, Water
From 5/1/2017 Through 5/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	17,720.64	37,783.00	17,720.64	453,401.00	435,680.36	96.09%
Overtime	4030	2,083.90	6,125.00	2,083.90	73,500.00	71,416.10	97.16%
Total Salaries		<u>19,804.54</u>	<u>43,908.00</u>	<u>19,804.54</u>	<u>526,901.00</u>	<u>507,096.46</u>	<u>96.24%</u>
Benefits							
Social Security	4110	1,125.56	2,859.25	1,125.56	34,311.00	33,185.44	96.71%
Medicare	4111	263.24	668.00	263.24	8,024.00	7,760.76	96.71%
I.M.R.F.	4115	4,934.95	6,188.00	4,934.95	74,267.00	69,332.05	93.35%
Medical/Life Insurance	4120	7,215.35	7,789.25	7,215.35	93,471.00	86,255.65	92.28%
Supplemental Pensions	4135	184.60	200.00	184.60	2,400.00	2,215.40	92.30%
Total Benefits		<u>13,723.70</u>	<u>17,704.50</u>	<u>13,723.70</u>	<u>212,473.00</u>	<u>198,749.30</u>	<u>93.54%</u>
Materials and Supplies							
Liability Insurance	4219	60.00	17,011.00	60.00	204,140.00	204,080.00	99.97%
Maintenance - Building	4223	500.00	3,876.00	500.00	46,540.00	46,040.00	98.92%
Maintenance - Equipment	4225	362.20	2,471.00	362.20	29,650.00	29,287.80	98.77%
Maintenance - Water System	4231	8,491.88	14,517.00	8,491.88	174,200.00	165,708.12	95.12%
Postage/Mailings	4233	0.00	167.00	0.00	2,000.00	2,000.00	100.00%
Quality Control	4241	0.00	903.00	0.00	10,850.00	10,850.00	100.00%
Service Charge	4251	20,833.34	20,833.00	20,833.34	250,000.00	229,166.66	91.66%
Supplies - Operation	4255	0.00	333.00	0.00	4,000.00	4,000.00	100.00%
Training and Education	4263	0.00	241.00	0.00	2,900.00	2,900.00	100.00%
Telephone	4267	0.00	870.50	0.00	10,450.00	10,450.00	100.00%
Uniforms	4269	0.00	279.00	0.00	3,350.00	3,350.00	100.00%
Utilities (Elec,Gas,Wtr,Sewer)	4271	0.00	4,291.00	0.00	51,500.00	51,500.00	100.00%
Vehicle (Gas and Oil)	4273	1,026.80	1,331.25	1,026.80	15,975.00	14,948.20	93.57%
Total Materials and Supplies		<u>31,274.22</u>	<u>67,123.75</u>	<u>31,274.22</u>	<u>805,555.00</u>	<u>774,280.78</u>	<u>96.12%</u>
Contractual							
Audit	4320	0.00	959.00	0.00	11,513.00	11,513.00	100.00%
Consulting/Professional	4325	0.00	1,245.00	0.00	14,950.00	14,950.00	100.00%
Leak Detection	4326	0.00	1,675.00	0.00	20,100.00	20,100.00	100.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Fund
Public Works, Water
From 5/1/2017 Through 5/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Data Processing	4336	0.00	12,708.00	0.00	152,500.00	152,500.00	100.00%
DuPage Water Commission	4340	0.00	409,664.00	0.00	4,915,970.00	4,915,970.00	100.00%
Total Contractual		0.00	426,251.00	0.00	5,115,033.00	5,115,033.00	100.00%
Other Charges							
Transfer to Other Funds	4605	0.00	52,500.00	0.00	630,000.00	630,000.00	100.00%
Total Other Charges		0.00	52,500.00	0.00	630,000.00	630,000.00	100.00%
Capital Outlay							
Equipment	4815	0.00	3,947.00	0.00	47,375.00	47,375.00	100.00%
Water Meter Purchases	4880	0.00	2,250.00	0.00	27,000.00	27,000.00	100.00%
Total Capital Outlay		0.00	6,197.00	0.00	74,375.00	74,375.00	100.00%
Debt Service							
Debt Retire-Water Refunding	4950	0.00	25,002.00	0.00	300,025.00	300,025.00	100.00%
Total Debt Service		0.00	25,002.00	0.00	300,025.00	300,025.00	100.00%
Total Expenditures		64,802.46	638,686.25	64,802.46	7,664,362.00	7,599,559.54	99.15%
Total		(64,802.46)	(638,686.25)	(64,802.46)	(7,664,362.00)	(7,599,559.54)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Motor Fuel Tax
MFT Expenses
From 5/1/2017 Through 5/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	20,416.67	20,416.00	20,416.67	245,000.00	224,583.33	91.66%
Total Salaries		20,416.67	20,416.00	20,416.67	245,000.00	224,583.33	91.67%
Benefits							
Social Security	4110	1,265.83	1,265.00	1,265.83	15,190.00	13,924.17	91.66%
Medicare	4111	296.08	296.00	296.08	3,553.00	3,256.92	91.66%
I.M.R.F.	4115	2,768.50	2,768.50	2,768.50	33,222.00	30,453.50	91.66%
Total Benefits		4,330.41	4,329.50	4,330.41	51,965.00	47,634.59	91.67%
Materials and Supplies							
Road Material	4245	0.00	3,029.00	0.00	36,350.00	36,350.00	100.00%
Salt	4249	0.00	17,000.00	0.00	204,000.00	204,000.00	100.00%
Supplies - Other	4257	0.00	1,541.00	0.00	18,500.00	18,500.00	100.00%
Pavement Striping	4261	0.00	1,208.00	0.00	14,500.00	14,500.00	100.00%
Total Materials and Supplies		0.00	22,778.00	0.00	273,350.00	273,350.00	100.00%
Contractual							
Consulting/Professional	4325	0.00	416.00	0.00	5,000.00	5,000.00	100.00%
Total Contractual		0.00	416.00	0.00	5,000.00	5,000.00	100.00%
Total Expenditures		24,747.08	47,939.50	24,747.08	575,315.00	550,567.92	95.70%
Total		(24,747.08)	(47,939.50)	(24,747.08)	(575,315.00)	(550,567.92)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Special Service Area Tax Fund
SSA Expenditures
From 5/1/2017 Through 5/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Materials and Supplies							
Maintenance - Equipment	4225	0.00	2,083.00	0.00	25,000.00	25,000.00	100.00%
Total Materials and Supplies		0.00	2,083.00	0.00	25,000.00	25,000.00	100.00%
Contractual							
Consulting/Professional	4325	0.00	791.00	0.00	9,500.00	9,500.00	100.00%
Total Contractual		0.00	791.00	0.00	9,500.00	9,500.00	100.00%
Total Expenditures		0.00	2,874.00	0.00	34,500.00	34,500.00	100.00%
Total		0.00	(2,874.00)	0.00	(34,500.00)	(34,500.00)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Depreciation Fund
Depreciation Expenses
From 5/1/2017 Through 5/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Capital Outlay							
Capital Improv-Infrastructure	4390	0.00	27,083.00	0.00	325,000.00	325,000.00	100.00%
Equipment	4815	0.00	6,583.00	0.00	79,000.00	79,000.00	100.00%
Total Capital Outlay		0.00	33,666.00	0.00	404,000.00	404,000.00	100.00%
Total Expenditures		0.00	33,666.00	0.00	404,000.00	404,000.00	100.00%
Total		0.00	(33,666.00)	0.00	(404,000.00)	(404,000.00)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Capital Improvement Fund
Capital Fund Expenditures
From 5/1/2017 Through 5/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Contractual							
Consulting/Professional	4325	0.00	3,958.00	0.00	47,500.00	47,500.00	100.00%
Total Contractual		0.00	3,958.00	0.00	47,500.00	47,500.00	100.00%
Capital Outlay							
Ditch Projects	4376	125,481.00	110,131.00	125,481.00	1,321,600.00	1,196,119.00	90.50%
Sidewalk Replacement Program	4380	14,376.50	7,677.00	14,376.50	92,125.00	77,748.50	84.39%
Residential Concrete Program	4381	22,809.06	0.00	22,809.06	0.00	(22,809.06)	0.00%
Crack Seal Program	4382	0.00	12,580.00	0.00	150,960.00	150,960.00	100.00%
Curb & Gutter Replacement Prog	4383	900.50	34,637.00	900.50	415,645.00	414,744.50	99.78%
Capital Improv-Infrastructure	4390	0.00	58,224.00	0.00	698,700.00	698,700.00	100.00%
Street Reconstruction/Rehab	4855	0.00	119,919.50	0.00	1,439,034.00	1,439,034.00	100.00%
Total Capital Outlay		163,567.06	343,168.50	163,567.06	4,118,064.00	3,954,496.94	96.03%
Debt Service							
Debt Retire - Property	4945	0.00	16,384.00	0.00	196,615.00	196,615.00	100.00%
Total Debt Service		0.00	16,384.00	0.00	196,615.00	196,615.00	100.00%
Total Expenditures		163,567.06	363,510.50	163,567.06	4,362,179.00	4,198,611.94	96.25%
Total		(163,567.06)	(363,510.50)	(163,567.06)	(4,362,179.00)	(4,198,611.94)	0.00%

CITY OF DARIEN -- CASH RESERVES
May 31, 2017

FUND	FUND NAME	TOTAL
01	General Fund	\$ 2,579,987.35
02	Water Fund	\$ 1,776,384.09
03	MFT Fund	\$ 361,149.70
05	Impact Fees Fund	\$ 31,393.63
7	Stormwater Management Fund	\$ 78,147.74
10	Special Service Area Tax Fund	\$ 13,894.77
11	State Drug Forfeiture Fund	\$ 31,615.28
12	Water Depreciation Fund	\$ (616,572.54)
17	Federal Equitable Sharing Acct	\$ 243,215.85
18	Seized Asset Funds	\$ 43,883.11
25	Capital Improvement Fund	\$ 4,963,765.42
	TOTAL	\$ 9,506,864.40

Prior Month Cash Balance

\$ 9,367,312.03

Bank Accounts and Interest Rates	Account Balances
Republic Bank Drug Forfeiture Account - 0.75%	\$ 67,999.01
Republic Bank Equitable Federal Sharing Acct - 0.75%	\$ 256,037.93
Republic Bank Now Account - 0.75%	\$ 7,915,967.60
Republic Bank Operating Account	\$ 58,616.33
Republic Bank Payroll Account - Zero Balance Acct	\$ (12,169.22)
Illinois Funds Money Market Account - .804%	\$ 1,203,866.16
IMET Investment Fund - .71%	\$ 16,546.59
	TOTAL
	\$ 9,506,864.40

Market Value

Pledged Collateral Statement as of 05/31/2017

\$ 9,963,941

**CITY OF DARIEN
REVENUE AND EXPENDITURE REPORT SUMMARY
June 30, 2017**

GENERAL FUND - (01)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 2,489,686	\$ 3,503,722	\$ 14,805,569
Expenditures	\$ 1,463,407	\$ 2,123,799	\$ 11,999,529
Audited 5/1/17 Opening Fund Balance:			\$ 4,125,767
Transfer to Capital Fund			\$ -
Current Fund Balance:			\$ 5,505,690

WATER FUND - (02)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 1,143,203	\$ 2,381,791	\$ 7,991,165
Expenditures	\$ 922,322	\$ 987,125	\$ 7,034,361
Audited 5/1/17 Cash Balance			\$ 1,096,437
Transfer to Water Depreciation Fund			\$ -
Current Cash Balance:			\$ 2,491,103

MOTOR FUEL TAX FUND - (03)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 49,327	\$ 97,923	\$ 566,402
Expenditures	\$ 24,947	\$ 49,694	\$ 575,315
Audited 5/1/17 Opening Fund Balance:			\$ 385,657
Current Fund Balance:			\$ 433,886

WATER DEPRECIATION FUND (12)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ (187)	\$ (296)	\$ -
Expenditures	\$ 10,185	\$ 10,185	\$ 404,000
Audited 5/1/17 Cash Balance			\$ (446,850)
Transfer from Water Fund			\$ -
Current Cash Balance:			\$ (457,331)

CAPITAL IMPROVEMENT FUND (25)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 116,859	\$ 119,846	\$ 215,615
Expenditures	\$ 990,581	\$ 1,154,148	\$ 4,362,179
Audited 5/1/17 Opening Fund Balance:			\$ 5,379,917
Transfer from General Fund			\$ -
Current Fund Balance:			\$ 4,345,616

	Current Actual Year to Date	Current Budgeted F.Y.E. '18	Prior Year Actual Through June 16
Property Tax Collections	\$ 1,237,676	\$ 2,384,411	\$ 1,193,485
Sales Tax Collections	\$ 817,726	\$ 5,323,942	\$ 832,737
Federal Equitable Sharing	\$ 297	\$ -	\$ 108,050

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
General Fund
Revenue
From 6/1/2017 Through 6/30/2017

		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	1,156,683.04	1,094,774.00	1,156,860.51	1,094,774.00	2,183,796.00	(1,026,935.49)	47.02%
Road and Bridge Tax	3120	106,257.44	102,770.00	106,303.14	102,770.00	205,000.00	(98,696.86)	48.14%
Municipal Utility Tax	3130	65,681.30	54,666.00	147,110.73	119,097.00	925,000.00	(777,889.27)	84.09%
Amusement Tax	3140	8,382.07	6,833.00	15,842.25	13,666.00	82,000.00	(66,157.75)	80.68%
Hotel/Motel Tax	3150	7,822.32	7,838.00	15,241.82	15,178.00	95,000.00	(79,758.18)	83.95%
Local Gas Tax	3151	27,732.38	25,972.00	53,681.62	51,676.00	300,000.00	(246,318.38)	82.10%
Food and Beverage Tax	3152	54,245.36	44,300.00	103,042.17	89,300.00	525,000.00	(421,957.83)	80.37%
Personal Property Tax	3425	0.00	0.00	1,181.09	730.00	5,000.00	(3,818.91)	76.37%
Total Taxes		1,426,803.91	1,337,153.00	1,599,263.33	1,487,191.00	4,320,796.00	(2,721,532.67)	62.99%
License, Permits, Fees								
Business Licenses	3210	2,844.00	730.00	5,604.00	3,430.00	41,000.00	(35,396.00)	86.33%
Liquor License	3212	1,000.00	0.00	66,500.00	60,100.00	66,325.00	175.00	(0.26)%
Contractor Licenses	3214	2,280.00	2,550.00	6,170.00	4,800.00	18,000.00	(11,830.00)	65.72%
Court Fines	3216	8,584.72	7,031.00	19,884.67	14,902.00	95,000.00	(75,115.33)	79.06%
Towing Fees	3217	6,000.00	4,572.00	12,500.00	7,191.00	37,000.00	(24,500.00)	66.21%
Ordinance Fines	3230	1,635.00	2,300.00	4,485.00	4,083.00	20,000.00	(15,515.00)	77.57%
Building Permits and Fees	3240	82,845.00	2,300.00	98,150.00	2,890.00	35,000.00	63,150.00	(180.42)%
Telecommunication Taxes	3242	53,813.63	56,685.00	105,162.53	113,350.00	680,000.00	(574,837.47)	84.53%
Cable T.V. Franchise Fee	3244	0.00	0.00	20,915.55	4,815.00	452,800.00	(431,884.45)	95.38%
PEG - Fees - AT&T	3245	0.00	0.00	3,217.60	0.00	0.00	3,217.60	0.00%
NICOR Franchise Fee	3246	0.00	0.00	0.00	0.00	25,000.00	(25,000.00)	100.00%
Public Hearing Fees	3250	0.00	90.00	0.00	990.00	5,000.00	(5,000.00)	100.00%
Elevator Inspections	3255	235.00	0.00	235.00	55.00	4,500.00	(4,265.00)	94.77%
Public Improvement Permit Fee	3260	0.00	0.00	550.00	0.00	0.00	550.00	0.00%
Engineering/Prof Fee Reimb	3265	53,246.12	6,888.00	57,941.12	11,503.00	74,000.00	(16,058.88)	21.70%
D.U.I. Technology Fines	3267	799.53	748.00	2,392.86	1,426.00	6,500.00	(4,107.14)	63.18%
Police Special Service	3268	12,200.58	9,490.00	24,638.71	18,079.00	99,597.00	(74,958.29)	75.26%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
General Fund
Revenue
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Stormwater Management Fees	3270	50.00	0.00	150.00	0.00	0.00	150.00	0.00%
Developer Contribution/Impact	3275	0.00	17.00	0.00	33.00	200.00	(200.00)	100.00%
Total License, Permits, Fees		225,533.58	93,401.00	428,497.04	247,647.00	1,659,922.00	(1,231,424.96)	74.19%
Intergovernmental								
State Income Tax	3410	221,704.08	149,290.00	336,667.60	461,620.00	2,164,428.00	(1,827,760.40)	84.44%
Local Use Tax	3420	49,469.59	44,180.00	87,510.90	81,780.00	534,481.00	(446,970.10)	83.62%
Sales Taxes	3430	436,406.66	438,860.00	817,726.13	825,310.00	5,323,942.00	(4,506,215.87)	84.64%
Video Gaming Revenue	3432	12,862.48	10,275.00	26,976.65	20,845.00	120,000.00	(93,023.35)	77.51%
Total Intergovernmental		720,442.81	642,605.00	1,268,881.28	1,389,555.00	8,142,851.00	(6,873,969.72)	84.42%
Other Revenue								
Interest Income	3510	2,016.63	415.00	3,510.30	830.00	5,000.00	(1,489.70)	29.79%
Gain/Loss on Investment	3515	(5.98)	0.00	5.98	0.00	0.00	5.98	0.00%
Water Share Expense	3520	20,833.34	20,833.33	41,666.68	41,666.66	250,000.00	(208,333.32)	83.33%
Police Report/Prints	3534	610.00	420.00	1,062.50	835.00	5,000.00	(3,937.50)	78.75%
Drug Forfeiture Receipts	3538	1,850.61	0.00	1,850.61	0.00	0.00	1,850.61	0.00%
Reimbursement-Rear Yard Drain	3541	5,632.48	2,834.00	12,145.15	5,667.00	34,000.00	(21,854.85)	64.27%
Grants	3560	0.00	0.00	1,850.32	0.00	0.00	1,850.32	0.00%
Rents	3561	13,608.27	23,750.00	45,577.00	47,500.00	285,000.00	(239,423.00)	84.00%
Other Reimbursements	3562	21,917.34	3,750.00	23,197.04	7,500.00	45,000.00	(21,802.96)	48.45%
Residential Concrete Reimb	3563	0.00	0.00	22,810.16	0.00	0.00	22,810.16	0.00%
Miscellaneous - Reimbursable	3568	87.64	0.00	87.64	0.00	0.00	87.64	0.00%
Mail Box Reimbursement Program	3569	476.90	0.00	428.36	0.00	0.00	428.36	0.00%
Impact Fee Revenue	3570	125.00	0.00	375.00	0.00	0.00	375.00	0.00%
Sales of Wood Chips	3572	400.00	200.00	1,750.00	1,200.00	3,000.00	(1,250.00)	41.66%
Sale of Equipment	3575	47,810.10	2,915.00	48,560.10	5,830.00	35,000.00	13,560.10	(38.74)%
Miscellaneous Revenue	3580	1,543.70	1,667.00	2,819.69	3,333.00	20,000.00	(17,180.31)	85.90%
Total Other Revenue		116,906.03	56,784.33	207,696.53	114,361.66	682,000.00	(474,303.47)	69.55%
Total Revenue		2,489,686.33	2,129,943.33	3,504,338.18	3,238,754.66	14,805,569.00	...,301,230.82)	76.33%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Water Fund
Revenue
From 6/1/2017 Through 6/30/2017

	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 1,130,369.64	664,556.00	2,364,128.40	1,329,111.00	7,974,665.00	(5,610,536.60)	70.35%
Inspections/Tap on/Permits	3320 8,800.00	834.00	12,200.00	1,667.00	10,000.00	2,200.00	(22.00)%
Sale of Meters	3325 1,653.00	84.00	2,638.00	167.00	1,000.00	1,638.00	(163.80)%
Other Water Sales	3390 1,656.65	292.00	1,656.65	583.00	3,500.00	(1,843.35)	52.66%
Total Charges for Services	1,142,479.29	665,766.00	2,380,623.05	1,331,528.00	7,989,165.00	(5,608,541.95)	70.20%
Other Revenue							
Interest Income	3510 724.02	167.00	1,167.54	333.00	2,000.00	(832.46)	41.62%
Total Other Revenue	724.02	167.00	1,167.54	333.00	2,000.00	(832.46)	41.62%
Total Revenue	1,143,203.31	665,933.00	2,381,790.59	1,331,861.00	7,991,165.00	(5,609,374.41)	70.19%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Motor Fuel Tax
Revenue
From 6/1/2017 Through 6/30/2017

	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	49,028.89	47,117.00	97,385.53	94,233.00	565,402.00	(468,016.47)	82.77%
Total Intergovernmental		49,028.89	47,117.00	97,385.53	94,233.00	565,402.00	(468,016.47)	82.78%
Other Revenue								
Interest Income	3510	297.62	83.00	537.64	166.00	1,000.00	(462.36)	46.23%
Total Other Revenue		297.62	83.00	537.64	166.00	1,000.00	(462.36)	46.24%
Total Revenue		49,326.51	47,200.00	97,923.17	94,399.00	566,402.00	(468,478.83)	82.71%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Impact Fee Agency Fund
Revenue
From 6/1/2017 Through 6/30/2017

	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 14.62	0.00	25.32	0.00	0.00	25.32	0.00%
Total Other Revenue	14.62	0.00	25.32	0.00	0.00	25.32	0.00%
Total Revenue	14.62	0.00	25.32	0.00	0.00	25.32	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Stormwater Management Fund
Revenue
From 6/1/2017 Through 6/30/2017

	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 36.40	0.00	75.98	0.00	0.00	75.98	0.00%
Total Other Revenue	36.40	0.00	75.98	0.00	0.00	75.98	0.00%
Total Revenue	36.40	0.00	75.98	0.00	0.00	75.98	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Special Service Area Tax Fund
Revenue
From 6/1/2017 Through 6/30/2017

	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 2,591.42	417.00	2,591.42	833.00	5,000.00	(2,408.58)	48.17%
Total Taxes	2,591.42	417.00	2,591.42	833.00	5,000.00	(2,408.58)	48.17%
Other Revenue							
Interest Income	3510 6.47	0.00	13.54	0.00	0.00	13.54	0.00%
Total Other Revenue	6.47	0.00	13.54	0.00	0.00	13.54	0.00%
Total Revenue	2,597.89	417.00	2,604.96	833.00	5,000.00	(2,395.04)	47.90%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
State Drug Forfeiture Fund
Revenue
From 6/1/2017 Through 6/30/2017

	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 31.55	0.00	66.02	0.00	0.00	66.02	0.00%
Total Other Revenue	31.55	0.00	66.02	0.00	0.00	66.02	0.00%
Total Revenue	31.55	0.00	66.02	0.00	0.00	66.02	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Water Depreciation Fund
Revenue
From 6/1/2017 Through 6/30/2017

	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	(183.95)	0.00	(298.08)	0.00	(298.08)	0.00%
Gain/Loss on Investment	3515	(2.56)	0.00	2.56	0.00	2.56	0.00%
Transfer from Water Fund	3610	0.00	52,500.00	0.00	105,000.00	(630,000.00)	100.00%
Total Other Revenue	<u>(186.51)</u>	<u>52,500.00</u>	<u>(295.52)</u>	<u>105,000.00</u>	<u>630,000.00</u>	<u>(630,295.52)</u>	<u>100.05%</u>
Total Revenue	(186.51)	52,500.00	(295.52)	105,000.00	630,000.00	(630,295.52)	100.05%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Federal Equitable Sharing Fund
Revenue
From 6/1/2017 Through 6/30/2017

	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 156.50	0.00	297.33	0.00	0.00	297.33	0.00%
Total Other Revenue	156.50	0.00	297.33	0.00	0.00	297.33	0.00%
Total Revenue	156.50	0.00	297.33	0.00	0.00	297.33	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Seized Assets Fund
Revenue
From 6/1/2017 Through 6/30/2017

	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	11.17	0.00	9,615.49	0.00	0.00	9,615.49	0.00%
Drug Seizures	3537	0.00	0.00	42,665.47	0.00	0.00	42,665.47	0.00%
Miscellaneous Revenue	3580	0.00	0.00	0.40	0.00	0.00	0.40	0.00%
Total Other Revenue	<u>11.17</u>	<u>0.00</u>	<u>52,281.36</u>	<u>0.00</u>	<u>0.00</u>	<u>52,281.36</u>	<u>0.00%</u>	
Total Revenue	11.17	0.00	52,281.36	0.00	0.00	52,281.36	0.00%	

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Capital Improvement Fund
Revenue
From 6/1/2017 Through 6/30/2017

		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	78,189.43	16,301.25	78,224.03	32,602.50	195,615.00	(117,390.97)	60.01%
Total Taxes		78,189.43	16,301.25	78,224.03	32,602.50	195,615.00	(117,390.97)	60.01%
Other Revenue								
Interest Income	3510	2,423.11	1,667.00	5,375.57	3,333.00	20,000.00	(14,624.43)	73.12%
Grants	3560	36,246.73	0.00	36,246.73	0.00	0.00	36,246.73	0.00%
Transfer from Other Funds	3612	0.00	300,000.00	0.00	600,000.00	3,600,000.00	(3,600,000.00)	100.00%
Total Other Revenue		38,669.84	301,667.00	41,622.30	603,333.00	3,620,000.00	(3,578,377.70)	98.85%
Total Revenue		116,859.27	317,968.25	119,846.33	635,935.50	3,815,615.00	(3,695,768.67)	96.86%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Administration
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	35,913.55	40,034.00	71,998.63	480,410.00	408,411.37	85.01%
Overtime	4030	236.93	0.00	236.93	0.00	(236.93)	0.00%
Total Salaries		36,150.48	40,034.00	72,235.56	480,410.00	408,174.44	84.96%
Benefits							
Social Security	4110	2,235.47	2,291.00	4,440.47	27,494.00	23,053.53	83.84%
Medicare	4111	522.80	580.50	1,038.47	6,966.00	5,927.53	85.09%
I.M.R.F.	4115	4,725.09	5,388.58	9,450.18	64,663.00	55,212.82	85.38%
Medical/Life Insurance	4120	7,825.66	5,469.08	16,897.23	65,629.00	48,731.77	74.25%
Supplemental Pensions	4135	2,019.84	2,084.08	3,962.99	25,009.00	21,046.01	84.15%
Total Benefits		17,328.86	15,813.24	35,789.34	189,761.00	153,971.66	81.14%
Materials and Supplies							
Dues and Subscriptions	4213	165.00	265.25	165.00	3,190.00	3,025.00	94.82%
Liability Insurance	4219	1,816.45	25,995.00	1,816.45	311,940.00	310,123.55	99.41%
Legal Notices	4221	56.00	334.00	56.00	4,000.00	3,944.00	98.60%
Maintenance - Building	4223	117.14	0.00	117.14	0.00	(117.14)	0.00%
Maintenance - Equipment	4225	163.57	687.50	163.57	8,250.00	8,086.43	98.01%
Postage/Mailings	4233	0.00	396.50	0.00	4,750.00	4,750.00	100.00%
Printing and Forms	4235	1,033.65	350.00	1,033.65	4,200.00	3,166.35	75.38%
Public Relations	4239	6,990.54	2,742.00	6,990.54	32,900.00	25,909.46	78.75%
Rent - Equipment	4243	0.00	168.25	0.00	2,019.00	2,019.00	100.00%
Supplies - Office	4253	1,098.21	667.00	1,452.20	8,000.00	6,547.80	81.84%
Supplies - Other	4257	0.00	42.00	0.00	500.00	500.00	100.00%
Training and Education	4263	357.00	500.00	357.00	6,000.00	5,643.00	94.05%
Travel/Meetings	4265	(487.24)	67.00	(487.24)	800.00	1,287.24	160.90%
Telephone	4267	2,778.51	4,575.00	2,778.51	54,900.00	52,121.49	94.93%
Utilities (Elec,Gas,Wtr,Sewer)	4271	8.41	250.00	8.41	3,000.00	2,991.59	99.71%
Vehicle (Gas and Oil)	4273	310.12	392.00	443.85	4,700.00	4,256.15	90.55%
Total Materials and Supplies		14,407.36	37,431.50	14,895.08	449,149.00	434,253.92	96.68%
Contractual							
Audit	4320	0.00	1,042.00	0.00	12,500.00	12,500.00	100.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Administration
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Consulting/Professional	4325	10,771.50	8,736.50	23,683.50	104,850.00	81,166.50	77.41%
Contingency	4330	200.00	834.00	200.00	10,000.00	9,800.00	98.00%
Janitorial Service	4345	2,842.50	1,624.00	4,342.50	19,500.00	15,157.50	77.73%
Total Contractual		<u>13,814.00</u>	<u>12,236.50</u>	<u>28,226.00</u>	<u>146,850.00</u>	<u>118,624.00</u>	<u>80.78%</u>
Total Expenditures		<u>81,700.70</u>	<u>105,515.24</u>	<u>151,145.98</u>	<u>1,266,170.00</u>	<u>1,115,024.02</u>	<u>88.06%</u>
Total		(81,700.70)	(105,515.24)	(151,145.98)	(1,266,170.00)	(1,115,024.02)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
City Council
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	3,562.50	3,562.50	7,125.00	42,750.00	35,625.00	83.33%
Total Salaries		3,562.50	3,562.50	7,125.00	42,750.00	35,625.00	83.33%
Benefits							
Social Security	4110	220.87	220.88	441.75	2,651.00	2,209.25	83.33%
Medicare	4111	51.67	51.67	103.34	620.00	516.66	83.33%
Total Benefits		272.54	272.55	545.09	3,271.00	2,725.91	83.34%
Materials and Supplies							
Boards and Commissions	4205	0.00	100.00	0.00	2,000.00	2,000.00	100.00%
Cable Operations	4206	0.00	667.00	0.00	8,000.00	8,000.00	100.00%
Dues and Subscriptions	4213	20.00	155.00	20.00	1,850.00	1,830.00	98.91%
Public Relations	4239	0.00	84.00	0.00	1,000.00	1,000.00	100.00%
Training and Education	4263	0.00	84.00	0.00	1,000.00	1,000.00	100.00%
Travel/Meetings	4265	0.00	4.00	0.00	50.00	50.00	100.00%
Total Materials and Supplies		20.00	1,094.00	20.00	13,900.00	13,880.00	99.86%
Contractual							
Consulting/Professional	4325	0.00	417.00	0.00	5,000.00	5,000.00	100.00%
Trolley Contracts	4366	0.00	50.00	0.00	600.00	600.00	100.00%
Total Contractual		0.00	467.00	0.00	5,600.00	5,600.00	100.00%
Total Expenditures		3,855.04	5,396.05	7,690.09	65,521.00	57,830.91	88.26%
Total		(3,855.04)	(5,396.05)	(7,690.09)	(65,521.00)	(57,830.91)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Community Development
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	21,480.29	24,207.00	45,086.97	290,494.00	245,407.03	84.47%
Total Salaries		21,480.29	24,207.00	45,086.97	290,494.00	245,407.03	84.48%
Benefits							
Social Security	4110	1,253.40	1,381.00	2,638.61	16,572.00	13,933.39	84.07%
Medicare	4111	293.14	352.25	617.11	4,227.00	3,609.89	85.40%
I.M.R.F.	4115	2,721.55	3,270.00	5,443.10	39,235.00	33,791.90	86.12%
Medical/Life Insurance	4120	4,268.54	4,153.00	8,455.42	49,829.00	41,373.58	83.03%
Supplemental Pensions	4135	184.60	300.00	369.20	3,600.00	3,230.80	89.74%
Total Benefits		8,721.23	9,456.25	17,523.44	113,463.00	95,939.56	84.56%
Materials and Supplies							
Boards and Commissions	4205	40.00	100.00	40.00	1,200.00	1,160.00	96.66%
Dues and Subscriptions	4213	0.00	42.00	0.00	500.00	500.00	100.00%
Liability Insurance	4219	605.00	1,917.00	605.00	23,000.00	22,395.00	97.36%
Maintenance - Vehicles	4229	0.00	42.00	0.00	500.00	500.00	100.00%
Printing and Forms	4235	0.00	155.00	0.00	1,866.00	1,866.00	100.00%
Economic Development	4240	0.00	22,333.00	0.00	268,000.00	268,000.00	100.00%
Supplies - Office	4253	409.90	12.50	409.90	150.00	(259.90)	(173.26)%
Training and Education	4263	0.00	42.00	0.00	500.00	500.00	100.00%
Travel/Meetings	4265	0.00	17.00	0.00	200.00	200.00	100.00%
Vehicle (Gas and Oil)	4273	95.06	112.50	184.90	1,350.00	1,165.10	86.30%
Total Materials and Supplies		1,149.96	24,773.00	1,239.80	297,266.00	296,026.20	99.58%
Contractual							
Consulting/Professional	4325	4,525.00	3,183.00	4,525.00	38,200.00	33,675.00	88.15%
Const/Prof Reimbursable	4328	3,730.60	6,667.00	3,730.60	74,000.00	70,269.40	94.95%
Total Contractual		8,255.60	9,850.00	8,255.60	112,200.00	103,944.40	92.64%
Capital Outlay							
Equipment	4815	0.00	2,415.00	0.00	28,984.00	28,984.00	100.00%
Total Capital Outlay		0.00	2,415.00	0.00	28,984.00	28,984.00	100.00%
Total Expenditures		39,607.08	70,701.25	72,105.81	842,407.00	770,301.19	91.44%
Total		(39,607.08)	(70,701.25)	(72,105.81)	(842,407.00)	(770,301.19)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Public Works, Streets
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	59,527.67	51,128.75	118,693.01	613,545.00	494,851.99	80.65%
Salaries - Officers	4020	0.00	0.00	543.12	0.00	(543.12)	0.00%
Overtime	4030	4,019.03	5,833.00	9,712.20	70,000.00	60,287.80	86.12%
Total Salaries		63,546.70	56,961.75	128,948.33	683,545.00	554,596.67	81.14%
Benefits							
Social Security	4110	3,726.68	3,183.00	7,513.22	38,191.00	30,677.78	80.32%
Medicare	4111	871.57	744.00	1,757.08	8,932.00	7,174.92	80.32%
I.M.R.F.	4115	5,000.08	9,433.25	10,000.16	113,199.00	103,198.84	91.16%
Medical/Life Insurance	4120	10,913.20	10,484.25	21,617.62	125,811.00	104,193.38	82.81%
Supplemental Pensions	4135	184.60	200.00	369.20	2,400.00	2,030.80	84.61%
Total Benefits		20,696.13	24,044.50	41,257.28	288,533.00	247,275.72	85.70%
Materials and Supplies							
Liability Insurance	4219	2,797.28	1,919.00	2,797.28	23,029.00	20,231.72	87.85%
Maintenance - Building	4223	2,768.67	22,280.00	3,142.42	267,366.00	264,223.58	98.82%
Maintenance - Equipment	4225	7,540.91	7,165.00	7,540.91	85,985.00	78,444.09	91.22%
Maintenance - Vehicles	4229	3,071.50	4,000.00	3,071.50	48,000.00	44,928.50	93.60%
Postage/Mailings	4233	0.00	100.00	0.00	1,200.00	1,200.00	100.00%
Rent - Equipment	4243	1,875.00	1,833.00	1,875.00	22,000.00	20,125.00	91.47%
Supplies - Office	4253	0.00	325.00	0.00	3,901.00	3,901.00	100.00%
Supplies - Other	4257	10,931.44	6,168.00	11,051.01	74,009.00	62,957.99	85.06%
Small Tools & Equipment	4259	1,327.68	317.00	1,327.68	3,800.00	2,472.32	65.06%
Training and Education	4263	0.00	429.00	0.00	5,150.00	5,150.00	100.00%
Telephone	4267	109.85	0.00	109.85	0.00	(109.85)	0.00%
Uniforms	4269	820.20	537.00	820.20	6,446.00	5,625.80	87.27%
Utilities (Elec,Gas,Wtr,Sewer)	4271	280.72	425.00	280.72	5,100.00	4,819.28	94.49%
Vehicle (Gas and Oil)	4273	3,411.91	5,025.00	5,741.64	60,300.00	54,558.36	90.47%
Total Materials and Supplies		34,935.16	50,523.00	37,758.21	606,286.00	568,527.79	93.77%
Contractual							
Consulting/Professional	4325	200.00	1,000.00	200.00	12,000.00	11,800.00	98.33%
Forestry	4350	130.00	5,035.00	130.00	60,411.00	60,281.00	99.78%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Public Works, Streets
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Street Light Oper & Maint.	4359	3,949.39	6,084.00	4,057.89	73,000.00	68,942.11	94.44%
Mosquito Abatement	4365	20,443.50	3,475.00	20,443.50	41,700.00	21,256.50	50.97%
Street Sweeping	4373	6,565.00	3,073.00	6,565.00	36,875.00	30,310.00	82.19%
Drainage Projects	4374	39,930.04	6,775.00	48,132.04	81,300.00	33,167.96	40.79%
Tree Trim/Removal	4375	8,120.00	12,342.00	8,120.00	148,100.00	139,980.00	94.51%
Total Contractual		<u>79,337.93</u>	<u>37,784.00</u>	<u>87,648.43</u>	<u>453,386.00</u>	<u>365,737.57</u>	<u>80.67%</u>
Capital Outlay							
Rear Yard Drain Proj-Reimb	4378	670.00	0.00	670.00	0.00	(670.00)	0.00%
Residential Concrete Program	4381	896.74	0.00	896.74	0.00	(896.74)	0.00%
Capital Improvements	4810	0.00	0.00	4,400.00	0.00	(4,400.00)	0.00%
Equipment	4815	1,024.95	33,327.00	1,024.95	399,934.00	398,909.05	99.74%
Total Capital Outlay		<u>2,591.69</u>	<u>33,327.00</u>	<u>6,991.69</u>	<u>399,934.00</u>	<u>392,942.31</u>	<u>98.25%</u>
Total Expenditures		<u>201,107.61</u>	<u>202,640.25</u>	<u>302,603.94</u>	<u>2,431,684.00</u>	<u>2,129,080.06</u>	<u>87.56%</u>
Total		(201,107.61)	(202,640.25)	(302,603.94)	(2,431,684.00)	(2,129,080.06)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Police Department
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	29,812.99	35,601.00	60,011.80	427,211.00	367,199.20	85.95%
Salaries - Officers	4020	247,160.30	294,264.00	481,975.34	3,531,168.00	3,049,192.66	86.35%
Overtime	4030	37,061.55	40,208.00	69,650.66	482,500.00	412,849.34	85.56%
Total Salaries		<u>314,034.84</u>	<u>370,073.00</u>	<u>611,637.80</u>	<u>4,440,879.00</u>	<u>3,829,241.20</u>	<u>86.23%</u>
Benefits							
Social Security	4110	2,037.84	2,207.25	3,977.43	26,487.00	22,509.57	84.98%
Medicare	4111	4,088.61	5,081.00	7,964.15	60,967.00	53,002.85	86.93%
I.M.R.F.	4115	3,352.17	4,827.50	6,704.34	57,930.00	51,225.66	88.42%
Medical/Life Insurance	4120	31,523.31	33,666.00	63,577.06	403,991.00	340,413.94	84.26%
Police Pension	4130	755,655.50	121,338.00	755,655.50	1,456,052.00	700,396.50	48.10%
Supplemental Pensions	4135	2,892.10	4,000.00	6,078.75	48,000.00	41,921.25	87.33%
Total Benefits		<u>799,549.53</u>	<u>171,119.75</u>	<u>843,957.23</u>	<u>2,053,427.00</u>	<u>1,209,469.77</u>	<u>58.90%</u>
Materials and Supplies							
Animal Control	4201	20.00	167.00	20.00	2,000.00	1,980.00	99.00%
Auxiliary Police	4203	34.95	392.00	111.95	4,700.00	4,588.05	97.61%
Boards and Commissions	4205	1,357.40	2,400.00	1,357.40	28,800.00	27,442.60	95.28%
Dues and Subscriptions	4213	189.00	429.00	189.00	5,150.00	4,961.00	96.33%
Investigation and Equipment	4217	2,905.91	3,592.00	2,801.99	43,100.00	40,298.01	93.49%
Liability Insurance	4219	1,740.71	5,692.00	3,966.27	68,300.00	64,333.73	94.19%
Maintenance - Equipment	4225	1,111.33	1,691.00	5,553.33	20,285.00	14,731.67	72.62%
Maintenance - Vehicles	4229	2,886.35	3,350.00	2,986.35	40,200.00	37,213.65	92.57%
Postage/Mailings	4233	1.00	358.00	1.00	4,300.00	4,299.00	99.97%
Printing and Forms	4235	107.00	125.00	107.00	1,500.00	1,393.00	92.86%
Public Relations	4239	19.15	292.00	19.15	3,500.00	3,480.85	99.45%
Rent - Equipment	4243	0.00	500.00	0.00	6,000.00	6,000.00	100.00%
Supplies - Office	4253	717.40	542.00	717.40	6,500.00	5,782.60	88.96%
Training and Education	4263	298.00	2,848.00	4,003.00	34,175.00	30,172.00	88.28%
Travel/Meetings	4265	1,015.96	1,200.00	1,015.96	14,400.00	13,384.04	92.94%
Telephone	4267	948.06	1,243.75	948.06	14,925.00	13,976.94	93.64%
Uniforms	4269	5,164.13	4,717.00	6,451.18	56,600.00	50,148.82	88.60%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Police Department
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Utilities (Elec,Gas,Wtr,Sewer)	4271	224.07	625.00	224.07	7,500.00	7,275.93	97.01%
Vehicle (Gas and Oil)	4273	4,812.05	7,500.00	9,099.16	90,000.00	80,900.84	89.88%
Total Materials and Supplies		23,552.47	37,663.75	39,572.27	451,935.00	412,362.73	91.24%
Contractual							
Consulting/Professional	4325	0.00	35,442.00	91,586.00	425,308.00	333,722.00	78.46%
Dumeg/Fiat/Child Center	4337	0.00	583.00	3,500.00	7,000.00	3,500.00	50.00%
Total Contractual		0.00	36,025.00	95,086.00	432,308.00	337,222.00	78.01%
Capital Outlay							
Equipment	4815	0.00	1,266.00	0.00	15,200.00	15,200.00	100.00%
Total Capital Outlay		0.00	1,266.00	0.00	15,200.00	15,200.00	100.00%
Total Expenditures		1,137,136.84	616,147.50	1,590,253.30	7,393,749.00	5,803,495.70	78.49%
Total		(1,137,136.84)	(616,147.50)	(1,590,253.30)	(7,393,749.00)	(5,803,495.70)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Fund
Public Works, Water
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	33,339.28	37,784.00	51,059.92	453,401.00	402,341.08	88.73%
Overtime	4030	4,583.79	6,125.00	6,667.69	73,500.00	66,832.31	90.92%
Total Salaries		<u>37,923.07</u>	<u>43,909.00</u>	<u>57,727.61</u>	<u>526,901.00</u>	<u>469,173.39</u>	<u>89.04%</u>
Benefits							
Social Security	4110	2,217.90	2,859.25	3,343.46	34,311.00	30,967.54	90.25%
Medicare	4111	518.66	669.00	781.90	8,024.00	7,242.10	90.25%
I.M.R.F.	4115	4,934.95	6,189.00	9,869.90	74,267.00	64,397.10	86.71%
Medical/Life Insurance	4120	7,356.08	7,789.25	14,571.43	93,471.00	78,899.57	84.41%
Supplemental Pensions	4135	184.60	200.00	369.20	2,400.00	2,030.80	84.61%
Total Benefits		<u>15,212.19</u>	<u>17,706.50</u>	<u>28,935.89</u>	<u>212,473.00</u>	<u>183,537.11</u>	<u>86.38%</u>
Materials and Supplies							
Liability Insurance	4219	589.87	17,011.00	649.87	204,140.00	203,490.13	99.68%
Maintenance - Building	4223	1,388.74	3,877.00	1,888.74	46,540.00	44,651.26	95.94%
Maintenance - Equipment	4225	1,663.34	2,470.00	2,025.54	29,650.00	27,624.46	93.16%
Maintenance - Water System	4231	17,378.75	14,517.00	25,870.63	174,200.00	148,329.37	85.14%
Postage/Mailings	4233	0.00	167.00	0.00	2,000.00	2,000.00	100.00%
Quality Control	4241	854.03	903.00	854.03	10,850.00	9,995.97	92.12%
Service Charge	4251	20,833.34	20,834.00	41,666.68	250,000.00	208,333.32	83.33%
Supplies - Operation	4255	80.00	333.00	80.00	4,000.00	3,920.00	98.00%
Training and Education	4263	20.00	242.00	20.00	2,900.00	2,880.00	99.31%
Telephone	4267	699.11	870.50	699.11	10,450.00	9,750.89	93.30%
Uniforms	4269	328.49	279.00	328.49	3,350.00	3,021.51	90.19%
Utilities (Elec, Gas, Wtr, Sewer)	4271	553.37	4,292.00	553.37	51,500.00	50,946.63	98.92%
Vehicle (Gas and Oil)	4273	1,014.23	1,331.25	2,041.03	15,975.00	13,933.97	87.22%
Total Materials and Supplies		<u>45,403.27</u>	<u>67,126.75</u>	<u>76,677.49</u>	<u>805,555.00</u>	<u>728,877.51</u>	<u>90.48%</u>
Contractual							
Audit	4320	0.00	960.00	0.00	11,513.00	11,513.00	100.00%
Consulting/Professional	4325	0.00	1,246.00	0.00	14,950.00	14,950.00	100.00%
Leak Detection	4326	0.00	1,675.00	0.00	20,100.00	20,100.00	100.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Fund
Public Works, Water
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Data Processing	4336	26,667.85	12,708.00	26,667.85	152,500.00	125,832.15	82.51%
DuPage Water Commission	4340	788,636.32	409,664.00	788,636.32	4,915,970.00	4,127,333.68	83.95%
Total Contractual		815,304.17	426,253.00	815,304.17	5,115,033.00	4,299,728.83	84.06%
Other Charges							
Transfer to Other Funds	4605	0.00	52,500.00	0.00	630,000.00	630,000.00	100.00%
Total Other Charges		0.00	52,500.00	0.00	630,000.00	630,000.00	100.00%
Capital Outlay							
Equipment	4815	8,022.05	3,948.00	8,022.05	47,375.00	39,352.95	83.06%
Water Meter Purchases	4880	457.31	2,250.00	457.31	27,000.00	26,542.69	98.30%
Total Capital Outlay		8,479.36	6,198.00	8,479.36	74,375.00	65,895.64	88.60%
Debt Service							
Debt Retire-Water Refunding	4950	0.00	25,002.00	0.00	300,025.00	300,025.00	100.00%
Total Debt Service		0.00	25,002.00	0.00	300,025.00	300,025.00	100.00%
Total Expenditures		922,322.06	638,695.25	987,124.52	7,664,362.00	6,677,237.48	87.12%
Total		(922,322.06)	(638,695.25)	(987,124.52)	(7,664,362.00)	(6,677,237.48)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Motor Fuel Tax
MFT Expenses
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	20,416.67	20,417.00	40,833.34	245,000.00	204,166.66	83.33%
Total Salaries		20,416.67	20,417.00	40,833.34	245,000.00	204,166.66	83.33%
Benefits							
Social Security	4110	1,265.83	1,266.00	2,531.66	15,190.00	12,658.34	83.33%
Medicare	4111	296.08	296.00	592.16	3,553.00	2,960.84	83.33%
I.M.R.F.	4115	2,768.50	2,768.50	5,537.00	33,222.00	27,685.00	83.33%
Total Benefits		4,330.41	4,330.50	8,660.82	51,965.00	43,304.18	83.33%
Materials and Supplies							
Road Material	4245	200.00	3,029.00	200.00	36,350.00	36,150.00	99.44%
Salt	4249	0.00	17,000.00	0.00	204,000.00	204,000.00	100.00%
Supplies - Other	4257	0.00	1,542.00	0.00	18,500.00	18,500.00	100.00%
Pavement Striping	4261	0.00	1,208.00	0.00	14,500.00	14,500.00	100.00%
Total Materials and Supplies		200.00	22,779.00	200.00	273,350.00	273,150.00	99.93%
Contractual							
Consulting/Professional	4325	0.00	417.00	0.00	5,000.00	5,000.00	100.00%
Total Contractual		0.00	417.00	0.00	5,000.00	5,000.00	100.00%
Total Expenditures		24,947.08	47,943.50	49,694.16	575,315.00	525,620.84	91.36%
Total		(24,947.08)	(47,943.50)	(49,694.16)	(575,315.00)	(525,620.84)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Special Service Area Tax Fund
SSA Expenditures
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining	
Expenditures								
Materials and Supplies								
	Maintenance - Equipment	4225	0.00	2,083.00	0.00	25,000.00	25,000.00	100.00%
	Total Materials and Supplies		0.00	2,083.00	0.00	25,000.00	25,000.00	100.00%
Contractual								
	Consulting/Professional	4325	0.00	792.00	0.00	9,500.00	9,500.00	100.00%
	Total Contractual		0.00	792.00	0.00	9,500.00	9,500.00	100.00%
	Total Expenditures		0.00	2,875.00	0.00	34,500.00	34,500.00	100.00%
	Total		0.00	(2,875.00)	0.00	(34,500.00)	(34,500.00)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
State Drug Forfeiture Fund
Drug Forfeiture Expenditures
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Materials and Supplies							
Vehicle (Gas and Oil)	4273	17,818.30	0.00	17,818.30	0.00	(17,818.30)	0.00%
Total Materials and Supplies		17,818.30	0.00	17,818.30	0.00	(17,818.30)	0.00%
Total Expenditures		17,818.30	0.00	17,818.30	0.00	(17,818.30)	0.00%
Total		(17,818.30)	0.00	(17,818.30)	0.00	17,818.30	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Depreciation Fund
Depreciation Expenses
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Capital Outlay							
Capital Improv-Infrastructure	4390	10,185.21	27,083.00	10,185.21	325,000.00	314,814.79	96.86%
Equipment	4815	0.00	6,583.00	0.00	79,000.00	79,000.00	100.00%
Total Capital Outlay		<u>10,185.21</u>	<u>33,666.00</u>	<u>10,185.21</u>	<u>404,000.00</u>	<u>393,814.79</u>	<u>97.48%</u>
Total Expenditures		<u>10,185.21</u>	<u>33,666.00</u>	<u>10,185.21</u>	<u>404,000.00</u>	<u>393,814.79</u>	<u>97.48%</u>
Total		(10,185.21)	(33,666.00)	(10,185.21)	(404,000.00)	(393,814.79)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Federal Equitable Sharing Fund
Drug Forfeiture Expenditures
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Materials and Supplies							
Dues and Subscriptions	4213	42.00	0.00	42.00	0.00	(42.00)	0.00%
Total Materials and Supplies		42.00	0.00	42.00	0.00	(42.00)	0.00%
Total Expenditures		42.00	0.00	42.00	0.00	(42.00)	0.00%
Total		(42.00)	0.00	(42.00)	0.00	42.00	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Capital Improvement Fund
Capital Fund Expenditures
From 6/1/2017 Through 6/30/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Materials and Supplies							
Maintenance - Vehicles	4229	297.28	0.00	297.28	0.00	(297.28)	0.00%
Total Materials and Supplies		297.28	0.00	297.28	0.00	(297.28)	0.00%
Contractual							
Consulting/Professional	4325	0.00	3,958.00	0.00	47,500.00	47,500.00	100.00%
Total Contractual		0.00	3,958.00	0.00	47,500.00	47,500.00	100.00%
Capital Outlay							
Ditch Projects	4376	165,604.57	110,135.00	291,085.57	1,321,600.00	1,030,514.43	77.97%
Sidewalk Replacement Program	4380	0.00	7,677.00	14,376.50	92,125.00	77,748.50	84.39%
Residential Concrete Program	4381	0.00	0.00	22,809.06	0.00	(22,809.06)	0.00%
Crack Seal Program	4382	0.00	12,580.00	0.00	150,960.00	150,960.00	100.00%
Curb & Gutter Replacement Prog	4383	0.00	34,638.00	900.50	415,645.00	414,744.50	99.78%
Capital Improv-Infrastructure	4390	0.00	58,226.00	0.00	698,700.00	698,700.00	100.00%
Street Reconstruction/Rehab	4855	776,858.75	119,919.50	776,858.75	1,439,034.00	662,175.25	46.01%
Total Capital Outlay		942,463.32	343,175.50	1,106,030.38	4,118,064.00	3,012,033.62	73.14%
Debt Service							
Debt Retire - Property	4945	47,820.00	16,385.00	47,820.00	196,615.00	148,795.00	75.67%
Total Debt Service		47,820.00	16,385.00	47,820.00	196,615.00	148,795.00	75.68%
Total Expenditures		990,580.60	363,518.50	1,154,147.66	4,362,179.00	3,208,031.34	73.54%
Total		(990,580.60)	(363,518.50)	(1,154,147.66)	(4,362,179.00)	(3,208,031.34)	0.00%

CITY OF DARIEN -- CASH RESERVES
June 30, 2017

FUND	FUND NAME	TOTAL
01	General Fund	\$ 3,605,112.60
02	Water Fund	\$ 1,990,815.73
03	MFT Fund	\$ 385,529.13
05	Impact Fees Fund	\$ 36,546.25
7	Stormwater Management Fund	\$ 78,184.14
10	Special Service Area Tax Fund	\$ 16,492.66
11	State Drug Forfeiture Fund	\$ 13,555.92
12	Water Depreciation Fund	\$ (626,944.26)
17	Federal Equitable Sharing Acct	\$ 243,330.35
18	Seized Asset Funds	\$ 43,894.28
25	Capital Improvement Fund	\$ 4,122,493.09
	TOTAL	\$ 9,909,009.89

Prior Month Cash Balance

\$ 9,506,864.40

Bank Accounts and Interest Rates	Account Balances
Republic Bank Drug Forfeiture Account - 0.75%	\$ 49,947.20
Republic Bank Equitable Federal Sharing Acct - 0.75%	\$ 256,194.43
Republic Bank Now Account - 0.75%	\$ 7,470,153.72
Republic Bank Operating Account	\$ 127,002.48
Republic Bank Payroll Account - Zero Balance Acct	\$ (26,647.92)
Illinois Funds Money Market Account - .872%	\$ 2,015,821.93
IMET Investment Fund - 1.17%	\$ 16,538.05
	TOTAL
	\$ 9,909,009.89

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Market Value

Pledged Collateral Statement as of 06/30/2017

\$ 9,946,775

**CITY OF DARIEN
REVENUE AND EXPENDITURE REPORT SUMMARY
July 31, 2017**

GENERAL FUND - (01)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 1,603,313	\$ 5,107,035	\$ 14,805,569
Expenditures	\$ 989,894	\$ 3,113,693	\$ 11,999,529
Audited 5/1/17 Opening Fund Balance:			\$ 4,125,767
Transfer to Capital Fund			\$ -
Current Fund Balance:			\$ 6,119,109

WATER FUND - (02)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 20,971	\$ 2,402,762	\$ 7,991,165
Expenditures	\$ 587,362	\$ 1,574,486	\$ 7,034,361
Audited 5/1/17 Cash Balance			\$ 1,096,437
Transfer to Water Depreciation Fund			\$ -
Current Cash Balance:			\$ 1,924,712

MOTOR FUEL TAX FUND - (03)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 39,353	\$ 137,276	\$ 566,402
Expenditures	\$ 44,580	\$ 94,274	\$ 575,315
Audited 5/1/17 Opening Fund Balance:			\$ 385,657
Current Fund Balance:			\$ 428,659

WATER DEPRECIATION FUND (12)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ (208)	\$ (503)	\$ -
Expenditures	\$ 5,905	\$ 16,090	\$ 404,000
Audited 5/1/17 Cash Balance			\$ (446,850)
Transfer from Water Fund			\$ -
Current Cash Balance:			\$ (463,443)

CAPITAL IMPROVEMENT FUND (25)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 24,192	\$ 144,039	\$ 215,615
Expenditures	\$ 840,335	\$ 1,994,483	\$ 4,362,179
Audited 5/1/17 Opening Fund Balance:			\$ 5,379,917
Transfer from General Fund			\$ -
Current Fund Balance:			\$ 3,529,473

	Current Actual Year to Date	Current Budgeted F.Y.E. '18	Prior Year Actual Through July 16
Property Tax Collections	\$ 1,258,108	\$ 2,384,411	\$ 1,233,140
Sales Tax Collections	\$ 1,259,433	\$ 5,323,942	\$ 1,271,362
Federal Equitable Sharing	\$ 455	\$ -	\$ 108,050

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
General Fund
Revenue
From 7/1/2017 Through 7/31/2017

		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	19,108.85	36,358.00	1,175,969.36	1,131,132.00	2,183,796.00	(1,007,826.64)	46.15%
Road and Bridge Tax	3120	1,755.42	3,413.00	108,058.56	106,183.00	205,000.00	(96,941.44)	47.28%
Municipal Utility Tax	3130	66,403.85	63,611.00	213,514.58	182,708.00	925,000.00	(711,485.42)	76.91%
Amusement Tax	3140	7,111.04	6,833.33	22,953.29	20,499.33	82,000.00	(59,046.71)	72.00%
Hotel/Motel Tax	3150	7,725.07	9,366.00	22,966.89	24,544.00	95,000.00	(72,033.11)	75.82%
Local Gas Tax	3151	28,293.28	25,636.00	81,974.90	77,312.00	300,000.00	(218,025.10)	72.67%
Food and Beverage Tax	3152	54,390.39	45,265.00	157,432.56	134,565.00	525,000.00	(367,567.44)	70.01%
Personal Property Tax	3425	1,207.76	471.00	2,388.85	1,201.00	5,000.00	(2,611.15)	52.22%
Total Taxes		185,995.66	190,953.33	1,785,258.99	1,678,144.33	4,320,796.00	(2,535,537.01)	58.68%
License, Permits, Fees								
Business Licenses	3210	285.00	1,260.00	5,889.00	4,690.00	41,000.00	(35,111.00)	85.63%
Liquor License	3212	0.00	2,300.00	66,500.00	62,400.00	66,325.00	175.00	(0.26)%
Contractor Licenses	3214	1,740.00	1,915.00	7,910.00	6,715.00	18,000.00	(10,090.00)	56.05%
Court Fines	3216	12,345.04	7,108.00	32,229.71	22,010.00	95,000.00	(62,770.29)	66.07%
Towing Fees	3217	4,500.00	1,637.00	17,000.00	8,828.00	37,000.00	(20,000.00)	54.05%
Ordinance Fines	3230	1,125.00	1,783.00	5,610.00	5,866.00	20,000.00	(14,390.00)	71.95%
Building Permits and Fees	3240	10,045.00	1,770.00	108,195.00	4,660.00	35,000.00	73,195.00	(209.12)%
Telecommunication Taxes	3242	50,205.25	56,665.00	155,367.78	170,015.00	680,000.00	(524,632.22)	77.15%
Cable T.V. Franchise Fee	3244	78,516.45	96,775.00	99,432.00	101,590.00	452,800.00	(353,368.00)	78.04%
PEG - Fees - AT&T	3245	0.00	0.00	3,217.60	0.00	0.00	3,217.60	0.00%
NICOR Franchise Fee	3246	0.00	3,764.00	0.00	3,764.00	25,000.00	(25,000.00)	100.00%
Public Hearing Fees	3250	0.00	950.00	0.00	1,940.00	5,000.00	(5,000.00)	100.00%
Elevator Inspections	3255	0.00	0.00	235.00	55.00	4,500.00	(4,265.00)	94.77%
Public Improvement Permit Fee	3260	975.00	0.00	1,525.00	0.00	0.00	1,525.00	0.00%
Engineering/Prof Fee Reimb	3265	(961.62)	5,859.00	56,979.50	17,362.00	74,000.00	(17,020.50)	23.00%
D.U.I. Technology Fines	3267	1,082.06	25.00	3,474.92	1,451.00	6,500.00	(3,025.08)	46.53%
Police Special Service	3268	5,067.41	1,737.00	29,706.12	19,816.00	99,597.00	(69,890.88)	70.17%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
General Fund
Revenue
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Stormwater Management Fees	3270	50.00	0.00	200.00	0.00	0.00	200.00	0.00%
Developer Contribution/Impact	3275	0.00	16.00	0.00	49.00	200.00	(200.00)	100.00%
Total License, Permits, Fees		164,974.59	183,564.00	593,471.63	431,211.00	1,659,922.00	(1,066,450.37)	64.25%
Intergovernmental								
State Income Tax	3410	651,628.03	213,065.00	988,295.63	674,685.00	2,164,428.00	(1,176,132.37)	54.33%
Local Use Tax	3420	42,481.74	43,035.00	129,992.64	124,815.00	534,481.00	(404,488.36)	75.67%
Sales Taxes	3430	441,706.97	434,713.00	1,259,433.10	1,260,023.00	5,323,942.00	(4,064,508.90)	76.34%
Video Gaming Revenue	3432	13,078.37	10,440.00	40,055.02	31,285.00	120,000.00	(79,944.98)	66.62%
Total Intergovernmental		1,148,895.11	701,253.00	2,417,776.39	2,090,808.00	8,142,851.00	(5,725,074.61)	70.31%
Other Revenue								
Interest Income	3510	6,330.70	415.00	9,841.00	1,245.00	5,000.00	4,841.00	(96.82)%
Gain/Loss on Investment	3515	17.93	0.00	23.91	0.00	0.00	23.91	0.00%
Water Share Expense	3520	20,833.34	20,833.33	62,500.02	62,499.99	250,000.00	(187,499.98)	74.99%
Police Report/Prints	3534	325.00	420.00	1,387.50	1,255.00	5,000.00	(3,612.50)	72.25%
Drug Forfeiture Receipts	3538	0.00	0.00	1,850.61	0.00	0.00	1,850.61	0.00%
Reimbursement-Rear Yard Drain	3541	714.50	2,833.00	12,859.65	8,500.00	34,000.00	(21,140.35)	62.17%
Grants	3560	0.00	0.00	1,850.32	0.00	0.00	1,850.32	0.00%
Rents	3561	69,187.84	23,750.00	114,764.84	71,250.00	285,000.00	(170,235.16)	59.73%
Other Reimbursements	3562	3,062.98	3,750.00	26,260.02	11,250.00	45,000.00	(18,739.98)	41.64%
Residential Concrete Reimb	3563	957.13	0.00	23,767.29	0.00	0.00	23,767.29	0.00%
Miscellaneous - Reimbursable	3568	0.00	0.00	87.64	0.00	0.00	87.64	0.00%
Mail Box Reimbursement Program	3569	381.53	0.00	809.89	0.00	0.00	809.89	0.00%
Impact Fee Revenue	3570	125.00	0.00	500.00	0.00	0.00	500.00	0.00%
Sales of Wood Chips	3572	755.00	200.00	2,505.00	1,400.00	3,000.00	(495.00)	16.50%
Sale of Equipment	3575	0.00	2,915.00	48,560.10	8,745.00	35,000.00	13,560.10	(38.74)%
Miscellaneous Revenue	3580	756.39	1,666.00	3,576.08	4,999.00	20,000.00	(16,423.92)	82.11%
Total Other Revenue		103,447.34	56,782.33	311,143.87	171,143.99	682,000.00	(370,856.13)	54.38%
Total Revenue		1,603,312.70	1,132,552.66	5,107,650.88	4,371,307.32	14,805,569.00	(9,697,918.12)	65.50%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Water Fund
Revenue
From 7/1/2017 Through 7/31/2017

		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	18,425.60	664,555.00	2,382,554.00	1,993,666.00	7,974,665.00	(5,592,111.00)	70.12%
Inspections/Tap on/Permits	3320	1,700.00	833.00	13,900.00	2,500.00	10,000.00	3,900.00	(39.00)%
Sale of Meters	3325	180.00	83.00	2,818.00	250.00	1,000.00	1,818.00	(181.80)%
Other Water Sales	3390	0.00	292.00	1,656.65	875.00	3,500.00	(1,843.35)	52.66%
Total Charges for Services		20,305.60	665,763.00	2,400,928.65	1,997,291.00	7,989,165.00	(5,588,236.35)	69.95%
Other Revenue								
Interest Income	3510	665.41	166.00	1,832.95	499.00	2,000.00	(167.05)	8.35%
Total Other Revenue		665.41	166.00	1,832.95	499.00	2,000.00	(167.05)	8.35%
Total Revenue		20,971.01	665,929.00	2,402,761.60	1,997,790.00	7,991,165.00	(5,588,403.40)	69.93%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Motor Fuel Tax
Revenue
From 7/1/2017 Through 7/31/2017

	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 38,935.10	47,117.00	136,320.63	141,350.00	565,402.00	(429,081.37)	75.88%
Total Intergovernmental	38,935.10	47,117.00	136,320.63	141,350.00	565,402.00	(429,081.37)	75.89%
Other Revenue							
Interest Income	3510 417.80	84.00	955.44	250.00	1,000.00	(44.56)	4.45%
Total Other Revenue	417.80	84.00	955.44	250.00	1,000.00	(44.56)	4.46%
Total Revenue	39,352.90	47,201.00	137,276.07	141,600.00	566,402.00	(429,125.93)	75.76%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Impact Fee Agency Fund
Revenue
From 7/1/2017 Through 7/31/2017

	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 8.37	0.00	33.69	0.00	0.00	33.69	0.00%
Total Other Revenue	8.37	0.00	33.69	0.00	0.00	33.69	0.00%
Total Revenue	8.37	0.00	33.69	0.00	0.00	33.69	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Stormwater Management Fund
Revenue
From 7/1/2017 Through 7/31/2017

	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 40.93	0.00	116.91	0.00	0.00	116.91	0.00%
Total Other Revenue	40.93	0.00	116.91	0.00	0.00	116.91	0.00%
Total Revenue	40.93	0.00	116.91	0.00	0.00	116.91	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Special Service Area Tax Fund
Revenue
From 7/1/2017 Through 7/31/2017

	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 31.42	417.00	2,622.84	1,250.00	5,000.00	(2,377.16)	47.54%
Total Taxes	31.42	417.00	2,622.84	1,250.00	5,000.00	(2,377.16)	47.54%
Other Revenue							
Interest Income	3510 8.63	0.00	22.17	0.00	0.00	22.17	0.00%
Total Other Revenue	8.63	0.00	22.17	0.00	0.00	22.17	0.00%
Total Revenue	40.05	417.00	2,645.01	1,250.00	5,000.00	(2,354.99)	47.10%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
State Drug Forfeiture Fund
Revenue
From 7/1/2017 Through 7/31/2017

	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	13.02	0.00	79.04	0.00	79.04	0.00%
Drug Forfeiture Receipts	3538	3,540.83	0.00	3,540.83	0.00	3,540.83	0.00%
Total Other Revenue	<u>3,553.85</u>	<u>0.00</u>	<u>3,619.87</u>	<u>0.00</u>	<u>0.00</u>	<u>3,619.87</u>	<u>0.00%</u>
Total Revenue	3,553.85	0.00	3,619.87	0.00	0.00	3,619.87	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Water Depreciation Fund
Revenue
From 7/1/2017 Through 7/31/2017

	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	(215.28)	0.00	(513.36)	0.00	(513.36)	0.00%
Gain/Loss on Investment	3515	7.69	0.00	10.25	0.00	10.25	0.00%
Transfer from Water Fund	3610	0.00	52,500.00	0.00	157,500.00	(630,000.00)	100.00%
Total Other Revenue	<u>(207.59)</u>	<u>52,500.00</u>	<u>(503.11)</u>	<u>157,500.00</u>	<u>630,000.00</u>	<u>(630,503.11)</u>	<u>100.08%</u>
Total Revenue	(207.59)	52,500.00	(503.11)	157,500.00	630,000.00	(630,503.11)	100.08%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Federal Equitable Sharing Fund
Revenue
From 7/1/2017 Through 7/31/2017

	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	157.25	0.00	454.58	0.00	0.00	454.58	0.00%
Total Other Revenue	157.25	0.00	454.58	0.00	0.00	454.58	0.00%	
Total Revenue	157.25	0.00	454.58	0.00	0.00	454.58	0.00%	

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Seized Assets Fund
Revenue
From 7/1/2017 Through 7/31/2017

	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	(9,548.46)	0.00	67.03	0.00	67.03	0.00%
Drug Seizures	3537	(6,553.47)	0.00	36,112.00	0.00	36,112.00	0.00%
Miscellaneous Revenue	3580	(0.40)	0.00	0.00	0.00	0.00	0.00%
Total Other Revenue	<u>(16,102.33)</u>	<u>0.00</u>	<u>36,179.03</u>	<u>0.00</u>	<u>0.00</u>	<u>36,179.03</u>	<u>0.00%</u>
Total Revenue	(16,102.33)	0.00	36,179.03	0.00	0.00	36,179.03	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Capital Improvement Fund
Revenue
From 7/1/2017 Through 7/31/2017

		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	1,291.72	16,301.25	79,515.75	48,903.75	195,615.00	(116,099.25)	59.35%
Total Taxes		1,291.72	16,301.25	79,515.75	48,903.75	195,615.00	(116,099.25)	59.35%
Other Revenue								
Interest Income	3510	1,884.70	1,667.00	7,260.27	5,000.00	20,000.00	(12,739.73)	63.69%
Grants	3560	21,016.00	0.00	57,262.73	0.00	0.00	57,262.73	0.00%
Transfer from Other Funds	3612	0.00	300,000.00	0.00	900,000.00	3,600,000.00	(3,600,000.00)	100.00%
Total Other Revenue		22,900.70	301,667.00	64,523.00	905,000.00	3,620,000.00	(3,555,477.00)	98.22%
Total Revenue		24,192.42	317,968.25	144,038.75	953,903.75	3,815,615.00	(3,671,576.25)	96.23%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Administration
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	27,171.66	40,034.00	99,170.29	480,410.00	381,239.71	79.35%
Overtime	4030	0.00	0.00	236.93	0.00	(236.93)	0.00%
Total Salaries		<u>27,171.66</u>	<u>40,034.00</u>	<u>99,407.22</u>	<u>480,410.00</u>	<u>381,002.78</u>	<u>79.31%</u>
Benefits							
Social Security	4110	1,678.75	2,292.00	6,119.22	27,494.00	21,374.78	77.74%
Medicare	4111	392.61	580.50	1,431.08	6,966.00	5,534.92	79.45%
I.M.R.F.	4115	9,421.35	5,388.58	18,871.53	64,663.00	45,791.47	70.81%
Medical/Life Insurance	4120	6,907.72	5,469.08	23,804.95	65,629.00	41,824.05	63.72%
Supplemental Pensions	4135	2,019.84	2,084.10	5,982.83	25,009.00	19,026.17	76.07%
Total Benefits		<u>20,420.27</u>	<u>15,814.26</u>	<u>56,209.61</u>	<u>189,761.00</u>	<u>133,551.39</u>	<u>70.38%</u>
Materials and Supplies							
Dues and Subscriptions	4213	0.00	265.25	165.00	3,190.00	3,025.00	94.82%
Liability Insurance	4219	1,019.22	25,995.00	2,835.67	311,940.00	309,104.33	99.09%
Legal Notices	4221	165.00	333.00	221.00	4,000.00	3,779.00	94.47%
Maintenance - Building	4223	97.89	0.00	215.03	0.00	(215.03)	0.00%
Maintenance - Equipment	4225	225.50	688.50	389.07	8,250.00	7,860.93	95.28%
Miscellaneous Expenditures	4232	20.00	0.00	20.00	0.00	(20.00)	0.00%
Postage/Mailings	4233	37.62	395.50	37.62	4,750.00	4,712.38	99.20%
Printing and Forms	4235	0.00	350.00	1,033.65	4,200.00	3,166.35	75.38%
Public Relations	4239	378.94	2,742.00	7,369.48	32,900.00	25,530.52	77.60%
Rent - Equipment	4243	254.82	168.25	254.82	2,019.00	1,764.18	87.37%
Supplies - Office	4253	259.37	667.00	1,711.57	8,000.00	6,288.43	78.60%
Supplies - Other	4257	0.00	42.00	0.00	500.00	500.00	100.00%
Training and Education	4263	0.00	500.00	357.00	6,000.00	5,643.00	94.05%
Travel/Meetings	4265	125.84	67.00	(361.40)	800.00	1,161.40	145.17%
Telephone	4267	1,914.75	4,576.00	4,693.26	54,900.00	50,206.74	91.45%
Utilities (Elec,Gas,Wtr,Sewer)	4271	104.42	250.00	112.83	3,000.00	2,887.17	96.23%
Vehicle (Gas and Oil)	4273	80.28	392.00	524.13	4,700.00	4,175.87	88.84%
Total Materials and Supplies		<u>4,683.65</u>	<u>37,431.50</u>	<u>19,578.73</u>	<u>449,149.00</u>	<u>429,570.27</u>	<u>95.64%</u>
Contractual							

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Administration
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Audit	4320	0.00	1,042.00	0.00	12,500.00	12,500.00	100.00%
Consulting/Professional	4325	11,373.14	8,736.50	35,056.64	104,850.00	69,793.36	66.56%
Contingency	4330	0.00	834.00	200.00	10,000.00	9,800.00	98.00%
Janitorial Service	4345	1,675.00	1,625.00	6,017.50	19,500.00	13,482.50	69.14%
Total Contractual		<u>13,048.14</u>	<u>12,237.50</u>	<u>41,274.14</u>	<u>146,850.00</u>	<u>105,575.86</u>	<u>71.89%</u>
Total Expenditures		<u>65,323.72</u>	<u>105,517.26</u>	<u>216,469.70</u>	<u>1,266,170.00</u>	<u>1,049,700.30</u>	<u>82.90%</u>
Total		(65,323.72)	(105,517.26)	(216,469.70)	(1,266,170.00)	(1,049,700.30)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
City Council
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	3,562.50	3,562.50	10,687.50	42,750.00	32,062.50	75.00%
Total Salaries		3,562.50	3,562.50	10,687.50	42,750.00	32,062.50	75.00%
Benefits							
Social Security	4110	220.88	220.88	662.63	2,651.00	1,988.37	75.00%
Medicare	4111	51.67	51.67	155.01	620.00	464.99	74.99%
Total Benefits		272.55	272.55	817.64	3,271.00	2,453.36	75.00%
Materials and Supplies							
Boards and Commissions	4205	37.00	100.00	37.00	2,000.00	1,963.00	98.15%
Cable Operations	4206	0.00	667.00	0.00	8,000.00	8,000.00	100.00%
Dues and Subscriptions	4213	0.00	155.00	20.00	1,850.00	1,830.00	98.91%
Public Relations	4239	0.00	84.00	0.00	1,000.00	1,000.00	100.00%
Training and Education	4263	0.00	84.00	0.00	1,000.00	1,000.00	100.00%
Travel/Meetings	4265	0.00	4.00	0.00	50.00	50.00	100.00%
Total Materials and Supplies		37.00	1,094.00	57.00	13,900.00	13,843.00	99.59%
Contractual							
Consulting/Professional	4325	0.00	417.00	0.00	5,000.00	5,000.00	100.00%
Trolley Contracts	4366	0.00	50.00	0.00	600.00	600.00	100.00%
Total Contractual		0.00	467.00	0.00	5,600.00	5,600.00	100.00%
Total Expenditures		3,872.05	5,396.05	11,562.14	65,521.00	53,958.86	82.35%
Total		(3,872.05)	(5,396.05)	(11,562.14)	(65,521.00)	(53,958.86)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Community Development
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	21,480.28	24,208.00	66,567.25	290,494.00	223,926.75	77.08%
Total Salaries		21,480.28	24,208.00	66,567.25	290,494.00	223,926.75	77.08%
Benefits							
Social Security	4110	1,253.38	1,381.00	3,891.99	16,572.00	12,680.01	76.51%
Medicare	4111	293.14	352.25	910.25	4,227.00	3,316.75	78.46%
I.M.R.F.	4115	5,437.70	3,270.00	10,880.80	39,235.00	28,354.20	72.26%
Medical/Life Insurance	4120	4,144.63	4,152.00	12,600.05	49,829.00	37,228.95	74.71%
Supplemental Pensions	4135	184.60	300.00	553.80	3,600.00	3,046.20	84.61%
Total Benefits		11,313.45	9,455.25	28,836.89	113,463.00	84,626.11	74.58%
Materials and Supplies							
Boards and Commissions	4205	0.00	100.00	40.00	1,200.00	1,160.00	96.66%
Dues and Subscriptions	4213	0.00	42.00	0.00	500.00	500.00	100.00%
Liability Insurance	4219	1,430.00	1,916.00	2,035.00	23,000.00	20,965.00	91.15%
Maintenance - Vehicles	4229	0.00	42.00	0.00	500.00	500.00	100.00%
Printing and Forms	4235	0.00	155.00	0.00	1,866.00	1,866.00	100.00%
Economic Development	4240	0.00	22,333.00	0.00	268,000.00	268,000.00	100.00%
Supplies - Office	4253	0.00	12.50	409.90	150.00	(259.90)	(173.26)%
Training and Education	4263	93.00	42.00	93.00	500.00	407.00	81.40%
Travel/Meetings	4265	0.00	17.00	0.00	200.00	200.00	100.00%
Vehicle (Gas and Oil)	4273	93.62	112.50	278.52	1,350.00	1,071.48	79.36%
Total Materials and Supplies		1,616.62	24,772.00	2,856.42	297,266.00	294,409.58	99.04%
Contractual							
Consulting/Professional	4325	6,310.00	3,184.00	10,835.00	38,200.00	27,365.00	71.63%
Const/Prof Reimbursable	4328	4,495.00	6,667.00	8,225.60	74,000.00	65,774.40	88.88%
Total Contractual		10,805.00	9,851.00	19,060.60	112,200.00	93,139.40	83.01%
Capital Outlay							
Equipment	4815	22,648.00	2,416.00	22,648.00	28,984.00	6,336.00	21.86%
Total Capital Outlay		22,648.00	2,416.00	22,648.00	28,984.00	6,336.00	21.86%
Total Expenditures		67,863.35	70,702.25	139,969.16	842,407.00	702,437.84	83.38%
Total		(67,863.35)	(70,702.25)	(139,969.16)	(842,407.00)	(702,437.84)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Public Works, Streets
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	61,890.93	51,128.75	180,583.94	613,545.00	432,961.06	70.56%
Salaries - Officers	4020	3,239.38	0.00	3,782.50	0.00	(3,782.50)	0.00%
Overtime	4030	6,802.69	5,834.00	16,514.89	70,000.00	53,485.11	76.40%
Total Salaries		<u>71,933.00</u>	<u>56,962.75</u>	<u>200,881.33</u>	<u>683,545.00</u>	<u>482,663.67</u>	<u>70.61%</u>
Benefits							
Social Security	4110	3,967.48	3,182.00	11,480.70	38,191.00	26,710.30	69.93%
Medicare	4111	991.78	744.00	2,748.86	8,932.00	6,183.14	69.22%
I.M.R.F.	4115	12,501.79	9,433.25	22,501.95	113,199.00	90,697.05	80.12%
Medical/Life Insurance	4120	10,596.40	10,484.25	32,214.02	125,811.00	93,596.98	74.39%
Supplemental Pensions	4135	184.60	200.00	553.80	2,400.00	1,846.20	76.92%
Total Benefits		<u>28,242.05</u>	<u>24,043.50</u>	<u>69,499.33</u>	<u>288,533.00</u>	<u>219,033.67</u>	<u>75.91%</u>
Materials and Supplies							
Liability Insurance	4219	5,293.53	1,919.00	8,090.81	23,029.00	14,938.19	64.86%
Maintenance - Building	4223	49,900.83	22,281.00	53,043.25	267,366.00	214,322.75	80.16%
Maintenance - Equipment	4225	11,098.84	7,165.00	18,639.75	85,985.00	67,345.25	78.32%
Maintenance - Vehicles	4229	800.46	4,000.00	3,871.96	48,000.00	44,128.04	91.93%
Postage/Mailings	4233	0.00	100.00	0.00	1,200.00	1,200.00	100.00%
Rent - Equipment	4243	0.00	1,833.00	1,875.00	22,000.00	20,125.00	91.47%
Supplies - Office	4253	0.00	325.00	0.00	3,901.00	3,901.00	100.00%
Supplies - Other	4257	3,292.09	6,168.00	14,343.10	74,009.00	59,665.90	80.61%
Small Tools & Equipment	4259	627.90	317.00	1,955.58	3,800.00	1,844.42	48.53%
Training and Education	4263	0.00	429.00	0.00	5,150.00	5,150.00	100.00%
Telephone	4267	109.85	0.00	219.70	0.00	(219.70)	0.00%
Uniforms	4269	468.58	537.00	1,288.78	6,446.00	5,157.22	80.00%
Utilities (Elec,Gas,Wtr,Sewer)	4271	193.36	425.00	474.08	5,100.00	4,625.92	90.70%
Vehicle (Gas and Oil)	4273	3,947.18	5,025.00	9,688.82	60,300.00	50,611.18	83.93%
Total Materials and Supplies		<u>75,732.62</u>	<u>50,524.00</u>	<u>113,490.83</u>	<u>606,286.00</u>	<u>492,795.17</u>	<u>81.28%</u>
Contractual							
Consulting/Professional	4325	1,000.00	1,000.00	1,200.00	12,000.00	10,800.00	90.00%
Forestry	4350	16,911.00	5,035.00	17,041.00	60,411.00	43,370.00	71.79%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Public Works, Streets
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Street Light Oper & Maint.	4359	4,429.40	6,084.00	8,487.29	73,000.00	64,512.71	88.37%
Mosquito Abatement	4365	10,221.75	3,475.00	30,665.25	41,700.00	11,034.75	26.46%
Street Sweeping	4373	0.00	3,073.00	6,565.00	36,875.00	30,310.00	82.19%
Drainage Projects	4374	20,210.40	6,775.00	68,342.44	81,300.00	12,957.56	15.93%
Tree Trim/Removal	4375	309.88	12,342.00	8,429.88	148,100.00	139,670.12	94.30%
Total Contractual		53,082.43	37,784.00	140,730.86	453,386.00	312,655.14	68.96%
Capital Outlay							
Rear Yard Drain Proj-Reimb	4378	0.00	0.00	670.00	0.00	(670.00)	0.00%
Residential Concrete Program	4381	0.00	0.00	896.74	0.00	(896.74)	0.00%
Capital Improvements	4810	0.00	0.00	4,400.00	0.00	(4,400.00)	0.00%
Equipment	4815	114,234.00	33,326.00	115,258.95	399,934.00	284,675.05	71.18%
Total Capital Outlay		114,234.00	33,326.00	121,225.69	399,934.00	278,708.31	69.69%
Total Expenditures		343,224.10	202,640.25	645,828.04	2,431,684.00	1,785,855.96	73.44%
Total		(343,224.10)	(202,640.25)	(645,828.04)	(2,431,684.00)	(1,785,855.96)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Police Department
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	29,904.52	35,601.00	89,916.32	427,211.00	337,294.68	78.95%
Salaries - Officers	4020	249,957.19	294,264.00	731,932.53	3,531,168.00	2,799,235.47	79.27%
Overtime	4030	39,564.22	40,208.00	109,214.88	482,500.00	373,285.12	77.36%
Total Salaries		<u>319,425.93</u>	<u>370,073.00</u>	<u>931,063.73</u>	<u>4,440,879.00</u>	<u>3,509,815.27</u>	<u>79.03%</u>
Benefits							
Social Security	4110	2,026.00	2,207.25	6,003.43	26,487.00	20,483.57	77.33%
Medicare	4111	4,201.35	5,081.00	12,165.50	60,967.00	48,801.50	80.04%
I.M.R.F.	4115	6,568.16	4,827.50	13,272.50	57,930.00	44,657.50	77.08%
Medical/Life Insurance	4120	30,651.48	33,666.00	94,228.54	403,991.00	309,762.46	76.67%
Police Pension	4130	12,483.72	121,338.00	768,139.22	1,456,052.00	687,912.78	47.24%
Supplemental Pensions	4135	2,842.10	4,000.00	8,920.85	48,000.00	39,079.15	81.41%
Total Benefits		<u>58,772.81</u>	<u>171,119.75</u>	<u>902,730.04</u>	<u>2,053,427.00</u>	<u>1,150,696.96</u>	<u>56.04%</u>
Materials and Supplies							
Animal Control	4201	105.00	167.00	125.00	2,000.00	1,875.00	93.75%
Auxiliary Police	4203	120.00	392.00	231.95	4,700.00	4,468.05	95.06%
Boards and Commissions	4205	3,012.25	2,400.00	4,369.65	28,800.00	24,430.35	84.82%
Dues and Subscriptions	4213	0.00	430.00	189.00	5,150.00	4,961.00	96.33%
Investigation and Equipment	4217	886.66	3,592.00	3,688.65	43,100.00	39,411.35	91.44%
Liability Insurance	4219	3,102.00	5,691.00	7,068.27	68,300.00	61,231.73	89.65%
Maintenance - Equipment	4225	8.65	1,691.00	5,561.98	20,285.00	14,723.02	72.58%
Maintenance - Vehicles	4229	691.00	3,350.00	3,677.35	40,200.00	36,522.65	90.85%
Postage/Mailings	4233	6.65	358.00	7.65	4,300.00	4,292.35	99.82%
Printing and Forms	4235	0.00	125.00	107.00	1,500.00	1,393.00	92.86%
Public Relations	4239	193.68	292.00	212.83	3,500.00	3,287.17	93.91%
Rent - Equipment	4243	0.00	500.00	0.00	6,000.00	6,000.00	100.00%
Supplies - Office	4253	587.45	541.00	1,304.85	6,500.00	5,195.15	79.92%
Training and Education	4263	1,289.00	2,848.00	5,292.00	34,175.00	28,883.00	84.51%
Travel/Meetings	4265	370.32	1,200.00	1,386.28	14,400.00	13,013.72	90.37%
Telephone	4267	1,593.97	1,243.75	2,542.03	14,925.00	12,382.97	82.96%
Uniforms	4269	1,107.57	4,716.00	7,558.75	56,600.00	49,041.25	86.64%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Police Department
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Utilities (Elec, Gas, Wtr, Sewer)	4271	0.00	625.00	224.07	7,500.00	7,275.93	97.01%
Vehicle (Gas and Oil)	4273	5,196.88	7,500.00	14,296.04	90,000.00	75,703.96	84.11%
Total Materials and Supplies		18,271.08	37,661.75	57,843.35	451,935.00	394,091.65	87.20%
Contractual							
Consulting/Professional	4325	98,988.00	35,442.00	190,574.00	425,308.00	234,734.00	55.19%
Dumeg/Fiat/Child Center	4337	0.00	584.00	3,500.00	7,000.00	3,500.00	50.00%
Total Contractual		98,988.00	36,026.00	194,074.00	432,308.00	238,234.00	55.11%
Capital Outlay							
Equipment	4815	14,152.49	1,267.00	14,152.49	15,200.00	1,047.51	6.89%
Total Capital Outlay		14,152.49	1,267.00	14,152.49	15,200.00	1,047.51	6.89%
Total Expenditures		509,610.31	616,147.50	2,099,863.61	7,393,749.00	5,293,885.39	71.60%
Total		(509,610.31)	(616,147.50)	(2,099,863.61)	(7,393,749.00)	(5,293,885.39)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Fund
Public Works, Water
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	32,383.83	37,783.00	83,443.75	453,401.00	369,957.25	81.59%
Overtime	4030	8,649.34	6,125.00	15,317.03	73,500.00	58,182.97	79.16%
Total Salaries		<u>41,033.17</u>	<u>43,908.00</u>	<u>98,760.78</u>	<u>526,901.00</u>	<u>428,140.22</u>	<u>81.26%</u>
Benefits							
Social Security	4110	2,230.60	2,859.25	5,574.06	34,311.00	28,736.94	83.75%
Medicare	4111	558.69	668.00	1,340.59	8,024.00	6,683.41	83.29%
I.M.R.F.	4115	10,701.10	6,189.00	20,571.00	74,267.00	53,696.00	72.30%
Medical/Life Insurance	4120	7,833.32	7,789.25	22,404.75	93,471.00	71,066.25	76.03%
Supplemental Pensions	4135	184.60	200.00	553.80	2,400.00	1,846.20	76.92%
Total Benefits		<u>21,508.31</u>	<u>17,705.50</u>	<u>50,444.20</u>	<u>212,473.00</u>	<u>162,028.80</u>	<u>76.26%</u>
Materials and Supplies							
Dues and Subscriptions	4213	83.00	0.00	83.00	0.00	(83.00)	0.00%
Liability Insurance	4219	149.36	17,011.00	799.23	204,140.00	203,340.77	99.60%
Maintenance - Building	4223	1,611.26	3,878.00	3,500.00	46,540.00	43,040.00	92.47%
Maintenance - Equipment	4225	5,278.24	2,471.00	7,303.78	29,650.00	22,346.22	75.36%
Maintenance - Water System	4231	5,162.56	14,515.00	31,033.19	174,200.00	143,166.81	82.18%
Postage/Mailings	4233	0.00	166.00	0.00	2,000.00	2,000.00	100.00%
Quality Control	4241	655.00	904.00	1,509.03	10,850.00	9,340.97	86.09%
Service Charge	4251	20,833.34	20,834.00	62,500.02	250,000.00	187,499.98	74.99%
Supplies - Operation	4255	0.00	334.00	80.00	4,000.00	3,920.00	98.00%
Training and Education	4263	0.00	242.00	20.00	2,900.00	2,880.00	99.31%
Telephone	4267	597.61	870.50	1,296.72	10,450.00	9,153.28	87.59%
Uniforms	4269	172.80	279.00	501.29	3,350.00	2,848.71	85.03%
Utilities (Elec,Gas,Wtr,Sewer)	4271	602.80	4,292.00	1,156.17	51,500.00	50,343.83	97.75%
Vehicle (Gas and Oil)	4273	1,043.34	1,331.25	3,084.37	15,975.00	12,890.63	80.69%
Total Materials and Supplies		<u>36,189.31</u>	<u>67,127.75</u>	<u>112,866.80</u>	<u>805,555.00</u>	<u>692,688.20</u>	<u>85.99%</u>
Contractual							
Audit	4320	0.00	960.00	0.00	11,513.00	11,513.00	100.00%
Consulting/Professional	4325	0.00	1,246.00	0.00	14,950.00	14,950.00	100.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Fund
Public Works, Water
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Leak Detection	4326	0.00	1,675.00	0.00	20,100.00	20,100.00	100.00%
Data Processing	4336	0.00	12,708.00	26,667.85	152,500.00	125,832.15	82.51%
DuPage Water Commission	4340	488,473.36	409,664.00	1,277,109.68	4,915,970.00	3,638,860.32	74.02%
Total Contractual		<u>488,473.36</u>	<u>426,253.00</u>	<u>1,303,777.53</u>	<u>5,115,033.00</u>	<u>3,811,255.47</u>	<u>74.51%</u>
Other Charges							
Transfer to Other Funds	4605	0.00	52,500.00	0.00	630,000.00	630,000.00	100.00%
Total Other Charges		<u>0.00</u>	<u>52,500.00</u>	<u>0.00</u>	<u>630,000.00</u>	<u>630,000.00</u>	<u>100.00%</u>
Capital Outlay							
Equipment	4815	0.00	3,948.00	8,022.05	47,375.00	39,352.95	83.06%
Water Meter Purchases	4880	157.44	2,250.00	614.75	27,000.00	26,385.25	97.72%
Total Capital Outlay		<u>157.44</u>	<u>6,198.00</u>	<u>8,636.80</u>	<u>74,375.00</u>	<u>65,738.20</u>	<u>88.39%</u>
Debt Service							
Debt Retire-Water Refunding	4950	0.00	25,003.00	0.00	300,025.00	300,025.00	100.00%
Total Debt Service		<u>0.00</u>	<u>25,003.00</u>	<u>0.00</u>	<u>300,025.00</u>	<u>300,025.00</u>	<u>100.00%</u>
Total Expenditures		<u>587,361.59</u>	<u>638,695.25</u>	<u>1,574,486.11</u>	<u>7,664,362.00</u>	<u>6,089,875.89</u>	<u>79.46%</u>
Total		(587,361.59)	(638,695.25)	(1,574,486.11)	(7,664,362.00)	(6,089,875.89)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Motor Fuel Tax
MFT Expenses
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	20,416.67	20,417.00	61,250.01	245,000.00	183,749.99	74.99%
Total Salaries		20,416.67	20,417.00	61,250.01	245,000.00	183,749.99	75.00%
Benefits							
Social Security	4110	1,265.83	1,266.00	3,797.49	15,190.00	11,392.51	75.00%
Medicare	4111	296.08	297.00	888.24	3,553.00	2,664.76	75.00%
I.M.R.F.	4115	2,768.50	2,768.50	8,305.50	33,222.00	24,916.50	75.00%
Total Benefits		4,330.41	4,331.50	12,991.23	51,965.00	38,973.77	75.00%
Materials and Supplies							
Road Material	4245	125.00	3,030.00	325.00	36,350.00	36,025.00	99.10%
Salt	4249	0.00	17,000.00	0.00	204,000.00	204,000.00	100.00%
Supplies - Other	4257	6,564.71	1,542.00	6,564.71	18,500.00	11,935.29	64.51%
Pavement Striping	4261	13,143.31	1,209.00	13,143.31	14,500.00	1,356.69	9.35%
Total Materials and Supplies		19,833.02	22,781.00	20,033.02	273,350.00	253,316.98	92.67%
Contractual							
Consulting/Professional	4325	0.00	417.00	0.00	5,000.00	5,000.00	100.00%
Total Contractual		0.00	417.00	0.00	5,000.00	5,000.00	100.00%
Total Expenditures		44,580.10	47,946.50	94,274.26	575,315.00	481,040.74	83.61%
Total		(44,580.10)	(47,946.50)	(94,274.26)	(575,315.00)	(481,040.74)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Impact Fee Agency Fund
Impact Fee Expenditures
From 7/1/2017 Through 7/31/2017

		<u>Current Period Actual</u>	<u>Current Period Budget</u>	<u>Current Year Actual</u>	<u>Total Budget</u>	<u>Total Budget Variance</u>	<u>Percent Total Budget Remaining</u>
Expenditures							
Materials and Supplies							
Impact Fees Disbursed	4215	25,690.00	0.00	25,690.00	0.00	(25,690.00)	0.00%
Total Materials and Supplies		25,690.00	0.00	25,690.00	0.00	(25,690.00)	0.00%
Total Expenditures		25,690.00	0.00	25,690.00	0.00	(25,690.00)	0.00%
Total		(25,690.00)	0.00	(25,690.00)	0.00	25,690.00	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Special Service Area Tax Fund
SSA Expenditures
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Materials and Supplies							
Maintenance - Equipment	4225	0.00	2,084.00	0.00	25,000.00	25,000.00	100.00%
Total Materials and Supplies		0.00	2,084.00	0.00	25,000.00	25,000.00	100.00%
Contractual							
Consulting/Professional	4325	0.00	792.00	0.00	9,500.00	9,500.00	100.00%
Total Contractual		0.00	792.00	0.00	9,500.00	9,500.00	100.00%
Total Expenditures		0.00	2,876.00	0.00	34,500.00	34,500.00	100.00%
Total		0.00	(2,876.00)	0.00	(34,500.00)	(34,500.00)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
State Drug Forfeiture Fund
Drug Forfeiture Expenditures
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Materials and Supplies							
Vehicle (Gas and Oil)	4273	0.00	0.00	17,818.30	0.00	(17,818.30)	0.00%
Total Materials and Supplies		0.00	0.00	17,818.30	0.00	(17,818.30)	0.00%
Total Expenditures		0.00	0.00	17,818.30	0.00	(17,818.30)	0.00%
Total		0.00	0.00	(17,818.30)	0.00	17,818.30	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Depreciation Fund
Depreciation Expenses
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Capital Outlay							
Capital Improv-Infrastructure	4390	0.00	27,084.00	10,185.21	325,000.00	314,814.79	96.86%
Equipment	4815	5,905.00	6,584.00	5,905.00	79,000.00	73,095.00	92.52%
Total Capital Outlay		5,905.00	33,668.00	16,090.21	404,000.00	387,909.79	96.02%
Total Expenditures		5,905.00	33,668.00	16,090.21	404,000.00	387,909.79	96.02%
Total		(5,905.00)	(33,668.00)	(16,090.21)	(404,000.00)	(387,909.79)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Federal Equitable Sharing Fund
Drug Forfeiture Expenditures
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Materials and Supplies							
Dues and Subscriptions	4213	3,371.46	0.00	3,413.46	0.00	(3,413.46)	0.00%
Total Materials and Supplies		3,371.46	0.00	3,413.46	0.00	(3,413.46)	0.00%
Total Expenditures		3,371.46	0.00	3,413.46	0.00	(3,413.46)	0.00%
Total		(3,371.46)	0.00	(3,413.46)	0.00	3,413.46	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Capital Improvement Fund
Public Works, Streets
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Capital Outlay							
Curb & Gutter Replacement Prog	4383	189.00	0.00	189.00	0.00	(189.00)	0.00%
Total Capital Outlay		189.00	0.00	189.00	0.00	(189.00)	0.00%
Total Expenditures		189.00	0.00	189.00	0.00	(189.00)	0.00%
Total		(189.00)	0.00	(189.00)	0.00	189.00	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Capital Improvement Fund
Capital Fund Expenditures
From 7/1/2017 Through 7/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Materials and Supplies							
Maintenance - Vehicles	4229	0.00	0.00	297.28	0.00	(297.28)	0.00%
Total Materials and Supplies		0.00	0.00	297.28	0.00	(297.28)	0.00%
Contractual							
Consulting/Professional	4325	0.00	3,958.00	0.00	47,500.00	47,500.00	100.00%
Total Contractual		0.00	3,958.00	0.00	47,500.00	47,500.00	100.00%
Capital Outlay							
Ditch Projects	4376	296,400.30	110,135.00	587,485.87	1,321,600.00	734,114.13	55.54%
Sidewalk Replacement Program	4380	0.00	7,678.00	14,376.50	92,125.00	77,748.50	84.39%
Residential Concrete Program	4381	0.00	0.00	22,809.06	0.00	(22,809.06)	0.00%
Crack Seal Program	4382	0.00	12,580.00	0.00	150,960.00	150,960.00	100.00%
Curb & Gutter Replacement Prog	4383	0.00	34,637.00	900.50	415,645.00	414,744.50	99.78%
Capital Improv-Infrastructure	4390	121,837.60	58,226.00	121,837.60	698,700.00	576,862.40	82.56%
Street Reconstruction/Rehab	4855	422,097.20	119,919.50	1,198,955.95	1,439,034.00	240,078.05	16.68%
Total Capital Outlay		840,335.10	343,175.50	1,946,365.48	4,118,064.00	2,171,698.52	52.74%
Debt Service							
Debt Retire - Property	4945	0.00	16,385.00	47,820.00	196,615.00	148,795.00	75.67%
Total Debt Service		0.00	16,385.00	47,820.00	196,615.00	148,795.00	75.68%
Total Expenditures		840,335.10	363,518.50	1,994,482.76	4,362,179.00	2,367,696.24	54.28%
Total		(840,335.10)	(363,518.50)	(1,994,482.76)	(4,362,179.00)	(2,367,696.24)	0.00%

CITY OF DARIEN -- CASH RESERVES
July 31, 2017

FUND	FUND NAME	TOTAL
01	General Fund	\$ 3,964,790.72
02	Water Fund	\$ 1,426,281.80
03	MFT Fund	\$ 380,301.93
05	Impact Fees Fund	\$ 16,002.62
7	Stormwater Management Fund	\$ 78,225.07
10	Special Service Area Tax Fund	\$ 16,532.71
11	State Drug Forfeiture Fund	\$ 17,109.77
12	Water Depreciation Fund	\$ (633,056.85)
17	Federal Equitable Sharing Acct	\$ 240,116.14
18	Seized Asset Funds	\$ 39,134.46
25	Capital Improvement Fund	\$ 3,306,161.41
	TOTAL	\$ 8,851,599.78

Prior Month Cash Balance

\$ 9,909,009.89

Bank Accounts and Interest Rates	Account Balances
Republic Bank Drug Forfeiture Account - 0.75%	\$ 56,244.23
Republic Bank Equitable Federal Sharing Acct - 0.75%	\$ 240,116.14
Republic Bank Now Account - 0.75%	\$ 5,531,473.93
Republic Bank Operating Account	\$ (9,529.31)
Republic Bank Payroll Account - Zero Balance Acct	\$ (25,132.71)
Illinois Funds Money Market Account - .961%	\$ 3,041,863.83
IMET Investment Fund - 1.17%	\$ 16,563.67
	TOTAL
	\$ 8,851,599.78

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Market Value

Pledged Collateral Statement as of 06/30/2017

\$ 8,900,025

**CITY OF DARIEN
REVENUE AND EXPENDITURE REPORT SUMMARY
August 31, 2017**

GENERAL FUND - (01)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 1,062,482	\$ 6,169,517	\$ 14,805,569
Expenditures	\$ 1,036,520	\$ 4,150,213	\$ 11,999,529
Audited 5/1/17 Opening Fund Balance:			\$ 4,125,767
Transfer to Capital Fund			\$ (3,600,000)
Current Fund Balance:			\$ 2,545,072

WATER FUND - (02)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 19,918	\$ 2,422,680	\$ 7,991,165
Expenditures	\$ 651,043	\$ 2,225,529	\$ 7,034,361
Audited 5/1/17 Cash Balance			\$ 1,096,437
Transfer to Water Depreciation Fund			\$ (630,000)
Current Cash Balance:			\$ 663,587

MOTOR FUEL TAX FUND - (03)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 51,481	\$ 188,757	\$ 566,402
Expenditures	\$ 32,335	\$ 126,609	\$ 575,315
Audited 5/1/17 Opening Fund Balance:			\$ 385,657
Current Fund Balance:			\$ 447,805

WATER DEPRECIATION FUND (12)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ (202)	\$ (705)	\$ -
Expenditures	\$ 67,648	\$ 83,738	\$ 404,000
Audited 5/1/17 Cash Balance			\$ (446,850)
Transfer from Water Fund			\$ 630,000
Current Cash Balance:			\$ 98,707

CAPITAL IMPROVEMENT FUND (25)

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 3,149	\$ 147,188	\$ 215,615
Expenditures	\$ 363,910	\$ 2,358,393	\$ 4,362,179
Audited 5/1/17 Opening Fund Balance:			\$ 5,379,917
Transfer from General Fund			\$ 3,600,000
Current Fund Balance:			\$ 6,768,712

	Current Actual Year to Date	Current Budgeted F.Y.E. '18	Prior Year Actual Through August 16
Property Tax Collections	\$ 1,288,868	\$ 2,384,411	\$ 1,281,334
Sales Tax Collections	\$ 1,743,816	\$ 5,323,942	\$ 1,752,444
Federal Equitable Sharing	\$ 607	\$ -	\$ 112,561

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
General Fund
Revenue
From 8/1/2017 Through 8/31/2017

		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	28,751.94	43,756.00	1,204,721.30	1,174,888.00	2,183,796.00	(979,074.70)	44.83%
Road and Bridge Tax	3120	2,641.27	4,108.00	110,699.83	110,291.00	205,000.00	(94,300.17)	46.00%
Municipal Utility Tax	3130	83,650.63	73,315.00	297,165.21	256,023.00	925,000.00	(627,834.79)	67.87%
Amusement Tax	3140	7,561.02	6,833.33	30,514.31	27,332.66	82,000.00	(51,485.69)	62.78%
Hotel/Motel Tax	3150	9,143.14	8,305.00	32,110.03	32,849.00	95,000.00	(62,889.97)	66.19%
Local Gas Tax	3151	27,051.28	25,896.00	109,026.18	103,208.00	300,000.00	(190,973.82)	63.65%
Food and Beverage Tax	3152	54,808.23	43,585.00	212,240.79	178,150.00	525,000.00	(312,759.21)	59.57%
Personal Property Tax	3425	55.68	1,200.00	2,444.53	2,401.00	5,000.00	(2,555.47)	51.10%
Total Taxes		213,663.19	206,998.33	1,998,922.18	1,885,142.66	4,320,796.00	(2,321,873.82)	53.74%
License, Permits, Fees								
Business Licenses	3210	90.00	300.00	5,979.00	4,990.00	41,000.00	(35,021.00)	85.41%
Liquor License	3212	0.00	0.00	66,500.00	62,400.00	66,325.00	175.00	(0.26)%
Contractor Licenses	3214	2,340.00	1,865.00	10,250.00	8,580.00	18,000.00	(7,750.00)	43.05%
Court Fines	3216	7,213.15	8,971.00	39,442.86	30,981.00	95,000.00	(55,557.14)	58.48%
Towing Fees	3217	6,000.00	3,274.00	23,000.00	12,102.00	37,000.00	(14,000.00)	37.83%
Ordinance Fines	3230	2,350.00	2,745.00	7,960.00	8,611.00	20,000.00	(12,040.00)	60.20%
Building Permits and Fees	3240	19,165.00	2,700.00	127,360.00	7,360.00	35,000.00	92,360.00	(263.88)%
Telecommunication Taxes	3242	52,173.86	56,665.00	207,541.64	226,680.00	680,000.00	(472,458.36)	69.47%
Cable T.V. Franchise Fee	3244	23,769.66	4,885.00	123,201.66	106,475.00	452,800.00	(329,598.34)	72.79%
PEG - Fees - AT&T	3245	3,087.60	0.00	6,305.20	0.00	0.00	6,305.20	0.00%
NICOR Franchise Fee	3246	0.00	0.00	0.00	3,764.00	25,000.00	(25,000.00)	100.00%
Public Hearing Fees	3250	2,423.00	2,090.00	2,423.00	4,030.00	5,000.00	(2,577.00)	51.54%
Elevator Inspections	3255	2,125.00	0.00	2,360.00	55.00	4,500.00	(2,140.00)	47.55%
Public Improvement Permit Fee	3260	225.00	0.00	1,750.00	0.00	0.00	1,750.00	0.00%
Engineering/Prof Fee Reimb	3265	5,276.56	5,707.00	62,256.06	23,069.00	74,000.00	(11,743.94)	15.87%
D.U.I. Technology Fines	3267	1,694.89	555.00	5,169.81	2,006.00	6,500.00	(1,330.19)	20.46%
Police Special Service	3268	2,940.00	1,403.00	32,646.12	21,219.00	99,597.00	(66,950.88)	67.22%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
General Fund
Revenue
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Stormwater Management Fees	3270	100.00	0.00	300.00	0.00	0.00	300.00	0.00%
Developer Contribution/Impact	3275	0.00	17.00	0.00	66.00	200.00	(200.00)	100.00%
Total License, Permits, Fees		130,973.72	91,177.00	724,445.35	522,388.00	1,659,922.00	(935,476.65)	56.36%
Charges for Services								
Inspections/Tap on/Permits	3320	75.00	0.00	75.00	0.00	0.00	75.00	0.00%
Total Charges for Services		75.00	0.00	75.00	0.00	0.00	75.00	0.00%
Intergovernmental								
State Income Tax	3410	96,783.70	124,080.00	1,085,079.33	798,765.00	2,164,428.00	(1,079,348.67)	49.86%
Local Use Tax	3420	42,801.77	41,875.00	172,794.41	166,690.00	534,481.00	(361,686.59)	67.67%
Sales Taxes	3430	484,382.76	476,792.00	1,743,815.86	1,736,815.00	5,323,942.00	(3,580,126.14)	67.24%
Video Gaming Revenue	3432	13,930.42	10,185.00	53,985.44	41,470.00	120,000.00	(66,014.56)	55.01%
Total Intergovernmental		637,898.65	652,932.00	3,055,675.04	2,743,740.00	8,142,851.00	(5,087,175.96)	62.47%
Other Revenue								
Interest Income	3510	3,676.92	415.00	13,517.92	1,660.00	5,000.00	8,517.92	(170.35)%
Gain/Loss on Investment	3515	23.31	0.00	47.22	0.00	0.00	47.22	0.00%
Water Share Expense	3520	20,833.34	20,833.33	83,333.36	83,333.32	250,000.00	(166,666.64)	66.66%
Police Report/Prints	3534	380.00	415.00	1,767.50	1,670.00	5,000.00	(3,232.50)	64.65%
Drug Forfeiture Receipts	3538	0.00	0.00	1,850.61	0.00	0.00	1,850.61	0.00%
Reimbursement-Rear Yard Drain	3541	(2,902.77)	2,834.00	9,956.88	11,334.00	34,000.00	(24,043.12)	70.71%
Grants	3560	0.00	0.00	1,850.32	0.00	0.00	1,850.32	0.00%
Rents	3561	59,233.92	23,750.00	173,998.76	95,000.00	285,000.00	(111,001.24)	38.94%
Other Reimbursements	3562	(1,443.37)	3,750.00	24,816.65	15,000.00	45,000.00	(20,183.35)	44.85%
Residential Concrete Reimb	3563	0.00	0.00	23,767.29	0.00	0.00	23,767.29	0.00%
Miscellaneous - Reimbursable	3568	(18.00)	0.00	69.64	0.00	0.00	69.64	0.00%
Mail Box Reimbursement Program	3569	0.00	0.00	809.89	0.00	0.00	809.89	0.00%
Impact Fee Revenue	3570	125.00	0.00	625.00	0.00	0.00	625.00	0.00%
Sales of Wood Chips	3572	145.00	200.00	2,650.00	1,600.00	3,000.00	(350.00)	11.66%
Sale of Equipment	3575	114.63	2,920.00	48,674.73	11,665.00	35,000.00	13,674.73	(39.07)%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
General Fund
Revenue
From 8/1/2017 Through 8/31/2017

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Miscellaneous Revenue	3580 (296.12)	1,667.00	3,279.96	6,666.00	20,000.00	(16,720.04)	83.60%
Total Other Revenue	<u>79,871.86</u>	<u>56,784.33</u>	<u>391,015.73</u>	<u>227,928.32</u>	<u>682,000.00</u>	<u>(290,984.27)</u>	<u>42.67%</u>
Total Revenue	1,062,482.42	1,007,891.66	6,170,133.30	5,379,198.98	14,805,569.00	(8,635,435.70)	58.33%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
General Fund
Community Development
From 8/1/2017 Through 8/31/2017

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining	
Revenue								
License, Permits, Fees								
Public Hearing Fees	3250	385.00	0.00	385.00	0.00	0.00	385.00	0.00%
Total License, Permits, Fees	<u>385.00</u>	<u>0.00</u>	<u>385.00</u>	<u>0.00</u>	<u>0.00</u>	<u>385.00</u>	<u>0.00%</u>	
Total Revenue	385.00	0.00	385.00	0.00	0.00	385.00	0.00%	

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Water Fund
Revenue
From 8/1/2017 Through 8/31/2017

		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	16,220.78	664,556.00	2,398,774.78	2,658,222.00	7,974,665.00	(5,575,890.22)	69.92%
Inspections/Tap on/Permits	3320	2,500.00	833.00	16,400.00	3,333.00	10,000.00	6,400.00	(64.00)%
Sale of Meters	3325	720.00	83.00	3,538.00	333.00	1,000.00	2,538.00	(253.80)%
Other Water Sales	3390	0.00	292.00	1,656.65	1,167.00	3,500.00	(1,843.35)	52.66%
Total Charges for Services		19,440.78	665,764.00	2,420,369.43	2,663,055.00	7,989,165.00	(5,568,795.57)	69.70%
Other Revenue								
Interest Income	3510	477.33	166.00	2,310.28	665.00	2,000.00	310.28	(15.51)%
Total Other Revenue		477.33	166.00	2,310.28	665.00	2,000.00	310.28	(15.51)%
Total Revenue		19,918.11	665,930.00	2,422,679.71	2,663,720.00	7,991,165.00	(5,568,485.29)	69.68%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Motor Fuel Tax
Revenue
From 8/1/2017 Through 8/31/2017

	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 51,051.79	47,116.00	187,372.42	188,466.00	565,402.00	(378,029.58)	66.86%
Total Intergovernmental	51,051.79	47,116.00	187,372.42	188,466.00	565,402.00	(378,029.58)	66.86%
Other Revenue							
Interest Income	3510 428.88	84.00	1,384.32	334.00	1,000.00	384.32	(38.43)%
Total Other Revenue	428.88	84.00	1,384.32	334.00	1,000.00	384.32	(38.43)%
Total Revenue	51,480.67	47,200.00	188,756.74	188,800.00	566,402.00	(377,645.26)	66.67%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Impact Fee Agency Fund
Revenue
From 8/1/2017 Through 8/31/2017

	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 5.36	0.00	39.05	0.00	0.00	39.05	0.00%
Total Other Revenue	5.36	0.00	39.05	0.00	0.00	39.05	0.00%
Total Revenue	5.36	0.00	39.05	0.00	0.00	39.05	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Stormwater Management Fund
Revenue
From 8/1/2017 Through 8/31/2017

	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 26.18	0.00	143.09	0.00	0.00	143.09	0.00%
Total Other Revenue	26.18	0.00	143.09	0.00	0.00	143.09	0.00%
Total Revenue	26.18	0.00	143.09	0.00	0.00	143.09	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Special Service Area Tax Fund
Revenue
From 8/1/2017 Through 8/31/2017

	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 64.44	417.00	2,687.28	1,667.00	5,000.00	(2,312.72)	46.25%
Total Taxes	64.44	417.00	2,687.28	1,667.00	5,000.00	(2,312.72)	46.25%
Other Revenue							
Interest Income	3510 5.53	0.00	27.70	0.00	0.00	27.70	0.00%
Total Other Revenue	5.53	0.00	27.70	0.00	0.00	27.70	0.00%
Total Revenue	69.97	417.00	2,714.98	1,667.00	5,000.00	(2,285.02)	45.70%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
State Drug Forfeiture Fund
Revenue
From 8/1/2017 Through 8/31/2017

	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	10.86	0.00	89.90	0.00	89.90	0.00%
Drug Forfeiture Receipts	3538	0.00	3,540.83	0.00	0.00	3,540.83	0.00%
Total Other Revenue	<u>10.86</u>	<u>0.00</u>	<u>3,630.73</u>	<u>0.00</u>	<u>0.00</u>	<u>3,630.73</u>	<u>0.00%</u>
Total Revenue	10.86	0.00	3,630.73	0.00	0.00	3,630.73	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Water Depreciation Fund
Revenue
From 8/1/2017 Through 8/31/2017

	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	(211.86)	0.00	(725.22)	0.00	(725.22)	0.00%
Gain/Loss on Investment	3515	9.99	0.00	20.24	0.00	20.24	0.00%
Transfer from Water Fund	3610	630,000.00	52,500.00	630,000.00	210,000.00	630,000.00	0.00%
Total Other Revenue	<u>629,798.13</u>	<u>52,500.00</u>	<u>629,295.02</u>	<u>210,000.00</u>	<u>630,000.00</u>	<u>(704.98)</u>	<u>0.11%</u>
Total Revenue	629,798.13	52,500.00	629,295.02	210,000.00	630,000.00	(704.98)	0.11%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Federal Equitable Sharing Fund
Revenue
From 8/1/2017 Through 8/31/2017

	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	152.34	0.00	606.92	0.00	606.92	0.00%
Total Other Revenue	<u>152.34</u>	<u>0.00</u>	<u>606.92</u>	<u>0.00</u>	<u>0.00</u>	<u>606.92</u>	<u>0.00%</u>
Total Revenue	<u>152.34</u>	<u>0.00</u>	<u>606.92</u>	<u>0.00</u>	<u>0.00</u>	<u>606.92</u>	<u>0.00%</u>

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Seized Assets Fund
Revenue
From 8/1/2017 Through 8/31/2017

	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	24.83	0.00	91.86	0.00	91.86	0.00%
Drug Seizures	3537	0.00	36,112.00	0.00	0.00	36,112.00	0.00%
Total Other Revenue	<u>24.83</u>	<u>0.00</u>	<u>36,203.86</u>	<u>0.00</u>	<u>0.00</u>	<u>36,203.86</u>	<u>0.00%</u>
Total Revenue	24.83	0.00	36,203.86	0.00	0.00	36,203.86	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Capital Improvement Fund
Revenue
From 8/1/2017 Through 8/31/2017

		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	1,943.57	16,301.25	81,459.32	65,205.00	195,615.00	(114,155.68)	58.35%
Total Taxes		1,943.57	16,301.25	81,459.32	65,205.00	195,615.00	(114,155.68)	58.36%
Other Revenue								
Interest Income	3510	1,205.63	1,667.00	8,465.90	6,667.00	20,000.00	(11,534.10)	57.67%
Grants	3560	0.00	0.00	57,262.73	0.00	0.00	57,262.73	0.00%
Transfer from Other Funds	3612	3,600,000.00	300,000.00	3,600,000.00	1,200,000.00	3,600,000.00	0.00	0.00%
Total Other Revenue		3,601,205.63	301,667.00	3,665,728.63	1,206,667.00	3,620,000.00	45,728.63	(1.26)%
Total Revenue		3,603,149.20	317,968.25	3,747,187.95	1,271,872.00	3,815,615.00	(68,427.05)	1.79%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Administration
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	45,434.68	40,034.00	144,604.97	480,410.00	335,805.03	69.89%
Overtime	4030	0.00	0.00	236.93	0.00	(236.93)	0.00%
Total Salaries		45,434.68	40,034.00	144,841.90	480,410.00	335,568.10	69.85%
Benefits							
Social Security	4110	2,840.98	2,292.00	8,960.20	27,494.00	18,533.80	67.41%
Medicare	4111	664.42	580.50	2,095.50	6,966.00	4,870.50	69.91%
I.M.R.F.	4115	6,365.49	5,388.58	25,237.02	64,663.00	39,425.98	60.97%
Medical/Life Insurance	4120	6,907.72	5,469.08	30,712.67	65,629.00	34,916.33	53.20%
Supplemental Pensions	4135	3,029.76	2,084.10	9,012.59	25,009.00	15,996.41	63.96%
Total Benefits		19,808.37	15,814.26	76,017.98	189,761.00	113,743.02	59.94%
Materials and Supplies							
Dues and Subscriptions	4213	139.48	267.25	304.48	3,190.00	2,885.52	90.45%
Liability Insurance	4219	100.00	25,996.00	2,935.67	311,940.00	309,004.33	99.05%
Legal Notices	4221	78.00	333.00	299.00	4,000.00	3,701.00	92.52%
Maintenance - Building	4223	6.59	0.00	221.62	0.00	(221.62)	0.00%
Maintenance - Equipment	4225	98.00	688.50	487.07	8,250.00	7,762.93	94.09%
Miscellaneous Expenditures	4232	0.00	0.00	20.00	0.00	(20.00)	0.00%
Postage/Mailings	4233	1,440.00	395.50	1,477.62	4,750.00	3,272.38	68.89%
Printing and Forms	4235	118.00	350.00	1,151.65	4,200.00	3,048.35	72.57%
Public Relations	4239	8,145.27	2,742.00	15,514.75	32,900.00	17,385.25	52.84%
Rent - Equipment	4243	0.00	168.25	254.82	2,019.00	1,764.18	87.37%
Supplies - Office	4253	208.61	667.00	1,920.18	8,000.00	6,079.82	75.99%
Supplies - Other	4257	0.00	42.00	0.00	500.00	500.00	100.00%
Training and Education	4263	0.00	500.00	357.00	6,000.00	5,643.00	94.05%
Travel/Meetings	4265	195.00	67.00	(166.40)	800.00	966.40	120.80%
Telephone	4267	3,326.25	4,575.00	8,019.51	54,900.00	46,880.49	85.39%
Utilities (Elec,Gas,Wtr,Sewer)	4271	129.34	250.00	242.17	3,000.00	2,757.83	91.92%
Vehicle (Gas and Oil)	4273	(366.73)	392.00	157.40	4,700.00	4,542.60	96.65%
Total Materials and Supplies		13,617.81	37,433.50	33,196.54	449,149.00	415,952.46	92.61%
Contractual							

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Administration
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Audit	4320	13,300.00	1,042.00	13,300.00	12,500.00	(800.00)	(6.40)%
Consulting/Professional	4325	19,827.75	8,737.50	54,884.39	104,850.00	49,965.61	47.65%
Contingency	4330	0.00	833.00	200.00	10,000.00	9,800.00	98.00%
Janitorial Service	4345	1,500.00	1,625.00	7,517.50	19,500.00	11,982.50	61.44%
Total Contractual		34,627.75	12,237.50	75,901.89	146,850.00	70,948.11	48.31%
Other Charges							
Transfer to Other Funds	4605	3,600,000.00	0.00	3,600,000.00	0.00	(3,600,000.00)	0.00%
Total Other Charges		3,600,000.00	0.00	3,600,000.00	0.00	(3,600,000.00)	0.00%
Total Expenditures		3,713,488.61	105,519.26	3,929,958.31	1,266,170.00	(2,663,788.31)	(210.38)%
Total		(3,713,488.61)	(105,519.26)	(3,929,958.31)	(1,266,170.00)	2,663,788.31	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
City Council
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	3,562.50	3,562.50	14,250.00	42,750.00	28,500.00	66.66%
Total Salaries		<u>3,562.50</u>	<u>3,562.50</u>	<u>14,250.00</u>	<u>42,750.00</u>	<u>28,500.00</u>	<u>66.67%</u>
Benefits							
Social Security	4110	220.87	220.88	883.50	2,651.00	1,767.50	66.67%
Medicare	4111	51.67	51.67	206.68	620.00	413.32	66.66%
Total Benefits		<u>272.54</u>	<u>272.55</u>	<u>1,090.18</u>	<u>3,271.00</u>	<u>2,180.82</u>	<u>66.67%</u>
Materials and Supplies							
Boards and Commissions	4205	37.00	100.00	74.00	2,000.00	1,926.00	96.30%
Cable Operations	4206	1,230.00	667.00	1,230.00	8,000.00	6,770.00	84.62%
Dues and Subscriptions	4213	0.00	154.00	20.00	1,850.00	1,830.00	98.91%
Public Relations	4239	0.00	84.00	0.00	1,000.00	1,000.00	100.00%
Training and Education	4263	0.00	84.00	0.00	1,000.00	1,000.00	100.00%
Travel/Meetings	4265	0.00	4.00	0.00	50.00	50.00	100.00%
Total Materials and Supplies		<u>1,267.00</u>	<u>1,093.00</u>	<u>1,324.00</u>	<u>13,900.00</u>	<u>12,576.00</u>	<u>90.47%</u>
Contractual							
Consulting/Professional	4325	173.00	417.00	173.00	5,000.00	4,827.00	96.54%
Trolley Contracts	4366	0.00	50.00	0.00	600.00	600.00	100.00%
Total Contractual		<u>173.00</u>	<u>467.00</u>	<u>173.00</u>	<u>5,600.00</u>	<u>5,427.00</u>	<u>96.91%</u>
Total Expenditures		<u>5,275.04</u>	<u>5,395.05</u>	<u>16,837.18</u>	<u>65,521.00</u>	<u>48,683.82</u>	<u>74.30%</u>
Total		(5,275.04)	(5,395.05)	(16,837.18)	(65,521.00)	(48,683.82)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Community Development
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	32,220.41	24,208.00	98,787.66	290,494.00	191,706.34	65.99%
Total Salaries		32,220.41	24,208.00	98,787.66	290,494.00	191,706.34	65.99%
Benefits							
Social Security	4110	1,913.50	1,381.00	5,805.49	16,572.00	10,766.51	64.96%
Medicare	4111	447.51	352.25	1,357.76	4,227.00	2,869.24	67.87%
I.M.R.F.	4115	4,082.33	3,270.00	14,963.13	39,235.00	24,271.87	61.86%
Medical/Life Insurance	4120	4,144.63	4,152.00	16,744.68	49,829.00	33,084.32	66.39%
Supplemental Pensions	4135	276.90	300.00	830.70	3,600.00	2,769.30	76.92%
Total Benefits		10,864.87	9,455.25	39,701.76	113,463.00	73,761.24	65.01%
Materials and Supplies							
Boards and Commissions	4205	0.00	100.00	40.00	1,200.00	1,160.00	96.66%
Dues and Subscriptions	4213	0.00	42.00	0.00	500.00	500.00	100.00%
Liability Insurance	4219	3,085.67	1,916.00	5,120.67	23,000.00	17,879.33	77.73%
Maintenance - Vehicles	4229	0.00	42.00	0.00	500.00	500.00	100.00%
Postage/Mailings	4233	540.00	0.00	540.00	0.00	(540.00)	0.00%
Printing and Forms	4235	187.13	155.00	187.13	1,866.00	1,678.87	89.97%
Economic Development	4240	0.00	22,334.00	0.00	268,000.00	268,000.00	100.00%
Supplies - Office	4253	0.00	12.50	409.90	150.00	(259.90)	(173.26)%
Training and Education	4263	0.00	42.00	93.00	500.00	407.00	81.40%
Travel/Meetings	4265	0.00	17.00	0.00	200.00	200.00	100.00%
Vehicle (Gas and Oil)	4273	129.27	112.50	407.79	1,350.00	942.21	69.79%
Total Materials and Supplies		3,942.07	24,773.00	6,798.49	297,266.00	290,467.51	97.71%
Contractual							
Consulting/Professional	4325	5,255.00	3,184.00	16,090.00	38,200.00	22,110.00	57.87%
Conslt/Prof Reimbursable	4328	6,318.31	6,667.00	14,543.91	74,000.00	59,456.09	80.34%
Total Contractual		11,573.31	9,851.00	30,633.91	112,200.00	81,566.09	72.70%
Capital Outlay							
Equipment	4815	475.00	2,416.00	23,123.00	28,984.00	5,861.00	20.22%
Total Capital Outlay		475.00	2,416.00	23,123.00	28,984.00	5,861.00	20.22%
Total Expenditures		59,075.66	70,703.25	199,044.82	842,407.00	643,362.18	76.37%
Total		(59,075.66)	(70,703.25)	(199,044.82)	(842,407.00)	(643,362.18)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Public Works, Streets
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	95,454.74	51,128.75	276,038.68	613,545.00	337,506.32	55.00%
Salaries - Officers	4020	0.00	0.00	3,782.50	0.00	(3,782.50)	0.00%
Overtime	4030	8,961.08	5,833.00	25,475.97	70,000.00	44,524.03	63.60%
Total Salaries		<u>104,415.82</u>	<u>56,961.75</u>	<u>305,297.15</u>	<u>683,545.00</u>	<u>378,247.85</u>	<u>55.34%</u>
Benefits							
Social Security	4110	6,239.98	3,182.00	17,720.68	38,191.00	20,470.32	53.59%
Medicare	4111	1,459.34	744.00	4,208.20	8,932.00	4,723.80	52.88%
I.M.R.F.	4115	8,870.11	9,433.25	31,372.06	113,199.00	81,826.94	72.28%
Medical/Life Insurance	4120	10,596.40	10,484.25	42,810.42	125,811.00	83,000.58	65.97%
Supplemental Pensions	4135	276.90	200.00	830.70	2,400.00	1,569.30	65.38%
Total Benefits		<u>27,442.73</u>	<u>24,043.50</u>	<u>96,942.06</u>	<u>288,533.00</u>	<u>191,590.94</u>	<u>66.40%</u>
Materials and Supplies							
Liability Insurance	4219	927.33	1,919.00	9,018.14	23,029.00	14,010.86	60.84%
Maintenance - Building	4223	73,123.27	22,283.00	126,166.52	267,366.00	141,199.48	52.81%
Maintenance - Equipment	4225	4,159.52	7,166.00	22,799.27	85,985.00	63,185.73	73.48%
Maintenance - Vehicles	4229	1,412.99	4,000.00	5,284.95	48,000.00	42,715.05	88.98%
Postage/Mailings	4233	120.00	100.00	120.00	1,200.00	1,080.00	90.00%
Rent - Equipment	4243	2,250.00	1,834.00	4,125.00	22,000.00	17,875.00	81.25%
Supplies - Office	4253	6.56	325.00	6.56	3,901.00	3,894.44	99.83%
Supplies - Other	4257	8,349.69	6,168.00	22,692.79	74,009.00	51,316.21	69.33%
Small Tools & Equipment	4259	385.09	317.00	2,340.67	3,800.00	1,459.33	38.40%
Training and Education	4263	0.00	430.00	0.00	5,150.00	5,150.00	100.00%
Telephone	4267	199.82	0.00	419.52	0.00	(419.52)	0.00%
Uniforms	4269	1,130.99	538.00	2,419.77	6,446.00	4,026.23	62.46%
Utilities (Elec,Gas,Wtr,Sewer)	4271	211.64	425.00	685.72	5,100.00	4,414.28	86.55%
Vehicle (Gas and Oil)	4273	3,509.10	5,025.00	13,197.92	60,300.00	47,102.08	78.11%
Total Materials and Supplies		<u>95,786.00</u>	<u>50,530.00</u>	<u>209,276.83</u>	<u>606,286.00</u>	<u>397,009.17</u>	<u>65.48%</u>
Contractual							
Consulting/Professional	4325	2,507.00	1,000.00	3,707.00	12,000.00	8,293.00	69.10%
Forestry	4350	1,300.00	5,035.00	18,341.00	60,411.00	42,070.00	69.63%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Public Works, Streets
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Street Light Oper & Maint.	4359	9,498.41	6,084.00	17,985.70	73,000.00	55,014.30	75.36%
Mosquito Abatement	4365	10,221.75	3,475.00	40,887.00	41,700.00	813.00	1.94%
Street Sweeping	4373	0.00	3,073.00	6,565.00	36,875.00	30,310.00	82.19%
Drainage Projects	4374	(998.27)	6,775.00	67,344.17	81,300.00	13,955.83	17.16%
Tree Trim/Removal	4375	259.00	12,342.00	8,688.88	148,100.00	139,411.12	94.13%
Total Contractual		22,787.89	37,784.00	163,518.75	453,386.00	289,867.25	63.93%
Capital Outlay							
Rear Yard Drain Proj-Reimb	4378	0.00	0.00	670.00	0.00	(670.00)	0.00%
Residential Concrete Program	4381	0.00	0.00	896.74	0.00	(896.74)	0.00%
Capital Improvements	4810	0.00	0.00	4,400.00	0.00	(4,400.00)	0.00%
Equipment	4815	42,769.91	33,333.00	158,028.86	399,934.00	241,905.14	60.48%
Total Capital Outlay		42,769.91	33,333.00	163,995.60	399,934.00	235,938.40	58.99%
Total Expenditures		293,202.35	202,652.25	939,030.39	2,431,684.00	1,492,653.61	61.38%
Total		(293,202.35)	(202,652.25)	(939,030.39)	(2,431,684.00)	(1,492,653.61)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Police Department
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	44,271.96	35,601.00	134,188.28	427,211.00	293,022.72	68.58%
Salaries - Officers	4020	355,900.54	294,264.00	1,087,833.07	3,531,168.00	2,443,334.93	69.19%
Overtime	4030	60,823.04	40,209.00	170,037.92	482,500.00	312,462.08	64.75%
Total Salaries		<u>460,995.54</u>	<u>370,074.00</u>	<u>1,392,059.27</u>	<u>4,440,879.00</u>	<u>3,048,819.73</u>	<u>68.65%</u>
Benefits							
Social Security	4110	2,884.25	2,207.25	8,887.68	26,487.00	17,599.32	66.44%
Medicare	4111	6,058.43	5,081.00	18,223.93	60,967.00	42,743.07	70.10%
I.M.R.F.	4115	4,898.24	4,827.50	18,170.74	57,930.00	39,759.26	68.63%
Medical/Life Insurance	4120	30,651.48	33,665.00	124,880.02	403,991.00	279,110.98	69.08%
Police Pension	4130	18,783.50	121,338.00	786,922.72	1,456,052.00	669,129.28	45.95%
Supplemental Pensions	4135	4,476.60	4,000.00	13,397.45	48,000.00	34,602.55	72.08%
Total Benefits		<u>67,752.50</u>	<u>171,118.75</u>	<u>970,482.54</u>	<u>2,053,427.00</u>	<u>1,082,944.46</u>	<u>52.74%</u>
Materials and Supplies							
Animal Control	4201	200.00	167.00	325.00	2,000.00	1,675.00	83.75%
Auxiliary Police	4203	0.00	392.00	231.95	4,700.00	4,468.05	95.06%
Boards and Commissions	4205	2,304.00	2,400.00	6,673.65	28,800.00	22,126.35	76.82%
Dues and Subscriptions	4213	174.00	429.00	363.00	5,150.00	4,787.00	92.95%
Investigation and Equipment	4217	247.81	3,591.00	3,936.46	43,100.00	39,163.54	90.86%
Liability Insurance	4219	1,746.72	5,692.00	8,814.99	68,300.00	59,485.01	87.09%
Maintenance - Equipment	4225	642.00	1,690.00	6,203.98	20,285.00	14,081.02	69.41%
Maintenance - Vehicles	4229	9,238.70	3,348.00	12,916.05	40,200.00	27,283.95	67.87%
Postage/Mailings	4233	846.65	359.00	854.30	4,300.00	3,445.70	80.13%
Printing and Forms	4235	368.00	125.00	475.00	1,500.00	1,025.00	68.33%
Public Relations	4239	1,210.86	292.00	1,423.69	3,500.00	2,076.31	59.32%
Rent - Equipment	4243	0.00	500.00	0.00	6,000.00	6,000.00	100.00%
Supplies - Office	4253	402.49	541.00	1,707.34	6,500.00	4,792.66	73.73%
Training and Education	4263	550.00	2,847.00	5,842.00	34,175.00	28,333.00	82.90%
Travel/Meetings	4265	1,928.03	1,200.00	3,314.31	14,400.00	11,085.69	76.98%
Telephone	4267	1,794.42	1,243.75	4,336.45	14,925.00	10,588.55	70.94%
Uniforms	4269	5,275.34	4,716.00	12,834.09	56,600.00	43,765.91	77.32%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Police Department
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Utilities (Elec, Gas, Wtr, Sewer)	4271	634.35	625.00	858.42	7,500.00	6,641.58	88.55%
Vehicle (Gas and Oil)	4273	5,666.96	7,500.00	19,963.00	90,000.00	70,037.00	77.81%
Total Materials and Supplies		33,230.33	37,657.75	91,073.68	451,935.00	360,861.32	79.85%
Contractual							
Consulting/Professional	4325	0.00	35,443.00	190,574.00	425,308.00	234,734.00	55.19%
Dumeg/Fiat/Child Center	4337	3,500.00	583.00	7,000.00	7,000.00	0.00	0.00%
Total Contractual		3,500.00	36,026.00	197,574.00	432,308.00	234,734.00	54.30%
Capital Outlay							
Equipment	4815	0.00	1,267.00	14,152.49	15,200.00	1,047.51	6.89%
Total Capital Outlay		0.00	1,267.00	14,152.49	15,200.00	1,047.51	6.89%
Total Expenditures		565,478.37	616,143.50	2,665,341.98	7,393,749.00	4,728,407.02	63.95%
Total		(565,478.37)	(616,143.50)	(2,665,341.98)	(7,393,749.00)	(4,728,407.02)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Fund
Public Works, Water
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	42,911.74	37,784.00	126,355.49	453,401.00	327,045.51	72.13%
Overtime	4030	10,085.92	6,125.00	25,402.95	73,500.00	48,097.05	65.43%
Total Salaries		52,997.66	43,909.00	151,758.44	526,901.00	375,142.56	71.20%
Benefits							
Social Security	4110	3,156.22	2,859.25	8,730.28	34,311.00	25,580.72	74.55%
Medicare	4111	738.12	669.00	2,078.71	8,024.00	5,945.29	74.09%
I.M.R.F.	4115	8,127.18	6,189.00	28,698.18	74,267.00	45,568.82	61.35%
Medical/Life Insurance	4120	7,833.32	7,789.25	30,238.07	93,471.00	63,232.93	67.64%
Supplemental Pensions	4135	276.90	200.00	830.70	2,400.00	1,569.30	65.38%
Total Benefits		20,131.74	17,706.50	70,575.94	212,473.00	141,897.06	66.78%
Materials and Supplies							
Dues and Subscriptions	4213	0.00	0.00	83.00	0.00	(83.00)	0.00%
Liability Insurance	4219	352.67	17,011.00	1,151.90	204,140.00	202,988.10	99.43%
Maintenance - Building	4223	1,086.64	3,879.00	4,586.64	46,540.00	41,953.36	90.14%
Maintenance - Equipment	4225	932.79	2,471.00	8,236.57	29,650.00	21,413.43	72.22%
Maintenance - Water System	4231	6,714.91	14,515.00	37,748.10	174,200.00	136,451.90	78.33%
Postage/Mailings	4233	60.00	166.00	60.00	2,000.00	1,940.00	97.00%
Quality Control	4241	1,192.60	905.00	2,701.63	10,850.00	8,148.37	75.10%
Service Charge	4251	20,833.34	20,834.00	83,333.36	250,000.00	166,666.64	66.66%
Supplies - Office	4253	6.57	0.00	6.57	0.00	(6.57)	0.00%
Supplies - Operation	4255	300.00	333.00	380.00	4,000.00	3,620.00	90.50%
Training and Education	4263	0.00	241.00	20.00	2,900.00	2,880.00	99.31%
Telephone	4267	583.92	870.50	1,880.64	10,450.00	8,569.36	82.00%
Uniforms	4269	0.00	279.00	501.29	3,350.00	2,848.71	85.03%
Utilities (Elec,Gas,Wtr,Sewer)	4271	6,996.31	4,291.00	8,152.48	51,500.00	43,347.52	84.16%
Vehicle (Gas and Oil)	4273	1,254.07	1,331.25	4,338.44	15,975.00	11,636.56	72.84%
Total Materials and Supplies		40,313.82	67,126.75	153,180.62	805,555.00	652,374.38	80.98%
Contractual							
Audit	4320	0.00	960.00	0.00	11,513.00	11,513.00	100.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Fund
Public Works, Water
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Consulting/Professional	4325	0.00	1,246.00	0.00	14,950.00	14,950.00	100.00%
Leak Detection	4326	0.00	1,675.00	0.00	20,100.00	20,100.00	100.00%
Data Processing	4336	26,811.20	12,709.00	53,479.05	152,500.00	99,020.95	64.93%
DuPage Water Commission	4340	509,872.16	409,665.00	1,786,981.84	4,915,970.00	3,128,988.16	63.64%
Total Contractual		536,683.36	426,255.00	1,840,460.89	5,115,033.00	3,274,572.11	64.02%
Other Charges							
Transfer to Other Funds	4605	630,000.00	52,500.00	630,000.00	630,000.00	0.00	0.00%
Total Other Charges		630,000.00	52,500.00	630,000.00	630,000.00	0.00	0.00%
Capital Outlay							
Equipment	4815	0.00	3,949.00	8,022.05	47,375.00	39,352.95	83.06%
Water Meter Purchases	4880	488.79	2,250.00	1,103.54	27,000.00	25,896.46	95.91%
Total Capital Outlay		488.79	6,199.00	9,125.59	74,375.00	65,249.41	87.73%
Debt Service							
Debt Retire-Water Refunding	4950	428.00	25,002.00	428.00	300,025.00	299,597.00	99.85%
Total Debt Service		428.00	25,002.00	428.00	300,025.00	299,597.00	99.86%
Total Expenditures		1,281,043.37	638,698.25	2,855,529.48	7,664,362.00	4,808,832.52	62.74%
Total		(1,281,043.37)	(638,698.25)	(2,855,529.48)	(7,664,362.00)	(4,808,832.52)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Motor Fuel Tax
MFT Expenses
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Salaries							
Salaries	4010	20,416.67	20,416.00	81,666.68	245,000.00	163,333.32	66.66%
Total Salaries		20,416.67	20,416.00	81,666.68	245,000.00	163,333.32	66.67%
Benefits							
Social Security	4110	1,265.83	1,266.00	5,063.32	15,190.00	10,126.68	66.66%
Medicare	4111	296.08	296.00	1,184.32	3,553.00	2,368.68	66.66%
I.M.R.F.	4115	2,768.50	2,768.50	11,074.00	33,222.00	22,148.00	66.66%
Total Benefits		4,330.41	4,330.50	17,321.64	51,965.00	34,643.36	66.67%
Materials and Supplies							
Road Material	4245	4,395.20	3,029.00	4,720.20	36,350.00	31,629.80	87.01%
Salt	4249	0.00	17,000.00	0.00	204,000.00	204,000.00	100.00%
Supplies - Other	4257	3,192.59	1,542.00	9,757.30	18,500.00	8,742.70	47.25%
Pavement Striping	4261	0.00	1,208.00	13,143.31	14,500.00	1,356.69	9.35%
Total Materials and Supplies		7,587.79	22,779.00	27,620.81	273,350.00	245,729.19	89.90%
Contractual							
Consulting/Professional	4325	0.00	417.00	0.00	5,000.00	5,000.00	100.00%
Total Contractual		0.00	417.00	0.00	5,000.00	5,000.00	100.00%
Total Expenditures		32,334.87	47,942.50	126,609.13	575,315.00	448,705.87	77.99%
Total		(32,334.87)	(47,942.50)	(126,609.13)	(575,315.00)	(448,705.87)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Impact Fee Agency Fund
Impact Fee Expenditures
From 8/1/2017 Through 8/31/2017

		<u>Current Period Actual</u>	<u>Current Period Budget</u>	<u>Current Year Actual</u>	<u>Total Budget</u>	<u>Total Budget Variance</u>	<u>Percent Total Budget Remaining</u>
Expenditures							
Materials and Supplies							
Impact Fees Disbursed	4215	5,138.00	0.00	30,828.00	0.00	(30,828.00)	0.00%
Total Materials and Supplies		5,138.00	0.00	30,828.00	0.00	(30,828.00)	0.00%
Total Expenditures		5,138.00	0.00	30,828.00	0.00	(30,828.00)	0.00%
Total		(5,138.00)	0.00	(30,828.00)	0.00	30,828.00	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Special Service Area Tax Fund
SSA Expenditures
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining	
Expenditures								
Materials and Supplies								
	Maintenance - Equipment	4225	0.00	2,084.00	0.00	25,000.00	25,000.00	100.00%
	Total Materials and Supplies	0.00	2,084.00	0.00	25,000.00	25,000.00	100.00%	
Contractual								
	Consulting/Professional	4325	1,490.52	792.00	1,490.52	9,500.00	8,009.48	84.31%
	Total Contractual	1,490.52	792.00	1,490.52	9,500.00	8,009.48	84.31%	
	Total Expenditures	1,490.52	2,876.00	1,490.52	34,500.00	33,009.48	95.68%	
	Total	(1,490.52)	(2,876.00)	(1,490.52)	(34,500.00)	(33,009.48)	0.00%	

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
State Drug Forfeiture Fund
Drug Forfeiture Expenditures
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Materials and Supplies							
Vehicle (Gas and Oil)	4273	290.47	0.00	18,108.77	0.00	(18,108.77)	0.00%
Total Materials and Supplies		290.47	0.00	18,108.77	0.00	(18,108.77)	0.00%
Total Expenditures		290.47	0.00	18,108.77	0.00	(18,108.77)	0.00%
Total		(290.47)	0.00	(18,108.77)	0.00	18,108.77	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Depreciation Fund
Depreciation Expenses
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Capital Outlay							
Capital Improv-Infrastructure	4390	0.00	27,084.00	10,185.21	325,000.00	314,814.79	96.86%
Equipment	4815	67,648.22	6,584.00	73,553.22	79,000.00	5,446.78	6.89%
Total Capital Outlay		<u>67,648.22</u>	<u>33,668.00</u>	<u>83,738.43</u>	<u>404,000.00</u>	<u>320,261.57</u>	<u>79.27%</u>
Total Expenditures		<u>67,648.22</u>	<u>33,668.00</u>	<u>83,738.43</u>	<u>404,000.00</u>	<u>320,261.57</u>	<u>79.27%</u>
Total		(67,648.22)	(33,668.00)	(83,738.43)	(404,000.00)	(320,261.57)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Federal Equitable Sharing Fund
Drug Forfeiture Expenditures
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Materials and Supplies							
Dues and Subscriptions	4213	(712.39)	0.00	2,701.07	0.00	(2,701.07)	0.00%
Total Materials and Supplies		(712.39)	0.00	2,701.07	0.00	(2,701.07)	0.00%
Total Expenditures		(712.39)	0.00	2,701.07	0.00	(2,701.07)	0.00%
Total		712.39	0.00	(2,701.07)	0.00	2,701.07	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Capital Improvement Fund
Public Works, Streets
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Capital Outlay							
Curb & Gutter Replacement Prog	4383	0.00	0.00	189.00	0.00	(189.00)	0.00%
Total Capital Outlay		0.00	0.00	189.00	0.00	(189.00)	0.00%
Total Expenditures		0.00	0.00	189.00	0.00	(189.00)	0.00%
Total		0.00	0.00	(189.00)	0.00	189.00	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Capital Improvement Fund
Capital Fund Expenditures
From 8/1/2017 Through 8/31/2017

		Current Period Actual	Current Period Budget	Current Year Actual	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures							
Materials and Supplies							
Maintenance - Vehicles	4229	0.00	0.00	297.28	0.00	(297.28)	0.00%
Miscellaneous Expenditures	4232	2,500.00	0.00	2,500.00	0.00	(2,500.00)	0.00%
Total Materials and Supplies		2,500.00	0.00	2,797.28	0.00	(2,797.28)	0.00%
Contractual							
Consulting/Professional	4325	1,491.40	3,959.00	1,491.40	47,500.00	46,008.60	96.86%
Total Contractual		1,491.40	3,959.00	1,491.40	47,500.00	46,008.60	96.86%
Capital Outlay							
Ditch Projects	4376	208,959.07	110,133.00	796,444.94	1,321,600.00	525,155.06	39.73%
Sidewalk Replacement Program	4380	0.00	7,677.00	14,376.50	92,125.00	77,748.50	84.39%
Residential Concrete Program	4381	0.00	0.00	22,809.06	0.00	(22,809.06)	0.00%
Crack Seal Program	4382	150,960.00	12,580.00	150,960.00	150,960.00	0.00	0.00%
Curb & Gutter Replacement Prog	4383	0.00	34,637.00	900.50	415,645.00	414,744.50	99.78%
Capital Improv-Infrastructure	4390	0.00	58,226.00	121,837.60	698,700.00	576,862.40	82.56%
Street Reconstruction/Rehab	4855	0.00	119,919.50	1,198,955.95	1,439,034.00	240,078.05	16.68%
Total Capital Outlay		359,919.07	343,172.50	2,306,284.55	4,118,064.00	1,811,779.45	44.00%
Debt Service							
Debt Retire - Property	4945	0.00	16,385.00	47,820.00	196,615.00	148,795.00	75.67%
Total Debt Service		0.00	16,385.00	47,820.00	196,615.00	148,795.00	75.68%
Total Expenditures		363,910.47	363,516.50	2,358,393.23	4,362,179.00	2,003,785.77	45.94%
Total		(363,910.47)	(363,516.50)	(2,358,393.23)	(4,362,179.00)	(2,003,785.77)	0.00%

CITY OF DARIEN -- CASH RESERVES
August 31, 2017

FUND	FUND NAME	TOTAL
01	General Fund	\$ 496,774.55
02	Water Fund	\$ 164,668.09
03	MFT Fund	\$ 399,447.73
05	Impact Fees Fund	\$ 16,007.98
7	Stormwater Management Fund	\$ 78,251.25
10	Special Service Area Tax Fund	\$ 15,112.16
11	State Drug Forfeiture Fund	\$ 16,830.16
12	Water Depreciation Fund	\$ (70,906.94)
17	Federal Equitable Sharing Acct	\$ 240,260.87
18	Seized Asset Funds	\$ 39,159.29
25	Capital Improvement Fund	\$ 6,545,400.14
	TOTAL	\$ 7,941,005.28

Prior Month Cash Balance

\$ 8,851,599.78

Bank Accounts and Interest Rates	Account Balances
Republic Bank Drug Forfeiture Account - 0.75%	\$ 55,989.45
Republic Bank Equitable Federal Sharing Acct - 0.75%	\$ 240,260.87
Republic Bank Now Account - 0.75%	\$ 3,733,123.38
Republic Bank Operating Account	\$ 116,524.25
Republic Bank Payroll Account - Zero Balance Acct	\$ (99,662.49)
Illinois Funds Money Market Account - 1.038%	\$ 3,878,172.85
IMET Investment Fund - 1.16%	\$ 16,596.97
	TOTAL
	\$ 7,941,005.28

1017

Market Value

Pledged Collateral Statement as of 08/31/2017

\$ 8,925,321



AGENDA MEMO
CITY COUNCIL
Meeting Date: October 2, 2017

Issue Statement

Consideration of a motion to grant a waiver of the raffle license bond requirement for the Nick Kot Charity for TBI.

BACKUP

Background/History

The Nick Kot Charity for TBI has applied for a raffle license; the raffle will be held on November 11, 2017. They have also requested a waiver of the bond requirement. The City regularly waives this requirement for qualified charitable, non-profit organizations.

Staff/Committee Recommendation

It is recommended that the raffle license bond requirement for Nick Kot Charity for TBI raffle be waived.

Alternate Consideration

Do not waive the bond requirement.

Decision Mode

This item will be placed on the October 2, 2017 City Council Agenda for formal consideration.

NICK KOT CHARITY FOR TBI



. (ein)

The City of Darien

I would like to request a waiver of the bond for this event at QBar

Thank you for your help

Trisha Kot

CITY OF DARIEN

APPLICATION FOR RAFFLE LICENSE

Class A License

Class B License

NAME OF ORGANIZATION: NICK KOT Charity for TBI

ADDRESS: 13636 Meath Circle HOWER GLEN IL 60491

TELEPHONE NUMBER: 708-301-1726 FAX NUMBER: 708-301-1458

TYPE OF ORGANIZATION: Charitable 501(c)3 Non for Profit
(Charitable, Educational, Religious, Fraternal, Veterans or Labor)

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

Q Bar Darien IL.

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

7pm - close of the Bar

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

Nov 11th 2017 7pm - close

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

Q Bar 8109 Cass Ave Darien IL.

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

Patricia Kot
Presiding Officer

ATTEST:

Secretary

APPROVED BY: _____
Mayor

DATE: _____

MAILED ON: _____
Date

BY: _____

630-852-4709

AGENDA MEMO
CITY COUNCIL
October 2, 2017

Issue Statement

Hazou Deck. Approval of an ordinance granting a minor amendment to the PUD for Violet's Farm to approve an oversized deck at 8414 Dawn Lane.

ORDINANCE

Overview/Discussion

The owners of the townhome condominium on Lot 18 at 8414 Dawn Lane are Leo and Noora Hazou. They have 10 feet by 10 feet concrete patio in their rear yard. They would like to replace it with a 12 feet by 19 feet deck. Their condo is part of the Violet's Farm PUD, which was annexed, zoned R-3, and subdivided with Final PUD plan in 2004. PUD Condition #5 is "Any homeowner desiring to construct a deck/patio greater than the approved 10 feet x 10 feet deck/patios for each unit shall submit an application for minor amendment to the approved PUD plan." PZC review and public hearing are not required for minor PUD amendments. A similar deck 10 feet by 13 feet was approved for Lot 6 at 8417 Dawn Lane by Ordinance O-29-07.

In Violet's Farm, townhomes 1-18 have been built, but townhomes 19-26 have not been built. East of the Hazou deck would be the rear yard of townhome on Lot 17. North would be a vacant lot. West would be Wilmette Avenue. Across Wilmette Avenue are industrial uses zoned ORI. The deck would be about 14 feet away from the neighbor's patio. The deck would be raised about 2 feet above grade to be level with the patio door and have a 3 foot high railing. It is presumed that the conditions on patios and decks were set up to accommodate the density of the townhome style of development. The owners say they are seeking a larger and more secure space for their children to play.

Background Documents

Petition
Plat of survey with deck plan
Subdivision plat
PUD Ordinance O-46-04
PUD Amendment Ordinance O-29-07
Letter from Nemanich property management company
Photos – [Hazou patio 8414 Dawn Lane](#), [Deck 8417 Dawn Lane](#), [aerial of Violet's Farm](#)

Municipal Services Committee

On September 25, MSC reviewed petition and voted 3-0 to recommend approval as presented.

Motion

Approval of an ordinance granting a minor amendment to the PUD for Violet's Farm to approve an oversized deck at 8414 Dawn Lane.



CITY OF DARIEN, ILLINOIS, Community Development Department

Variation/Special Use/Rezoning petition to the Mayor and City Council of the City of Darien:

Staff Use Only	
Case No.:	-
Date Received:	8/31/17
Fee Paid:	\$385
Check No.:	1469
Hearing Date:	MSC 9/27/17

PETITIONER INFORMATION

Leo & Noora Hazou
Petitioner's Name

Leo & Noora Hazou
Owner's Name

Leo/Noora Hazou
Contact Name

8414 Dawn Ln. Darien IL 60561
Address, City, State, Zip Code

8414 Dawn Ln. Darien IL 60561
Address, City, State, Zip Code

702 809 0438 / 630 890 9384
Phone #

702 809 0438 / 630 890 9384
Phone #

Noora1080@gmail.com
Email

N/A
Fax #

Noora1080@gmail.com
Email

PROPERTY INFORMATION

8414 Dawn Ln. Darien IL 60561
Property address

0.04
Acreage

09-34-301-011
PIN(s)

Residential (R)
Zoning

Provide legal description on a separate sheet and attach, such as the plat of survey.

REQUEST

Brief description of the request(s):

- MINOR PUD AMENDMENT
- Variation Simple Variation
- Special Use Rezoning

Requesting zoning approval to build a deck that is ~~top~~ larger than 10ft x 10ft. Plat of Survey drawing and HOA approvals attached with this request.

I, Leo Hazou, do hereby certify that I am the owner of record (or one of the owners of record or the attorney for the owners of record of the aforesaid described property) and I hereby make application as such.

[Signature]
Signature

Subscribed and sworn to before this 25th day of August, 2017

Nancy K Hudson
Notary Public



PLAT OF SURVEY

OF

PARCEL 1:

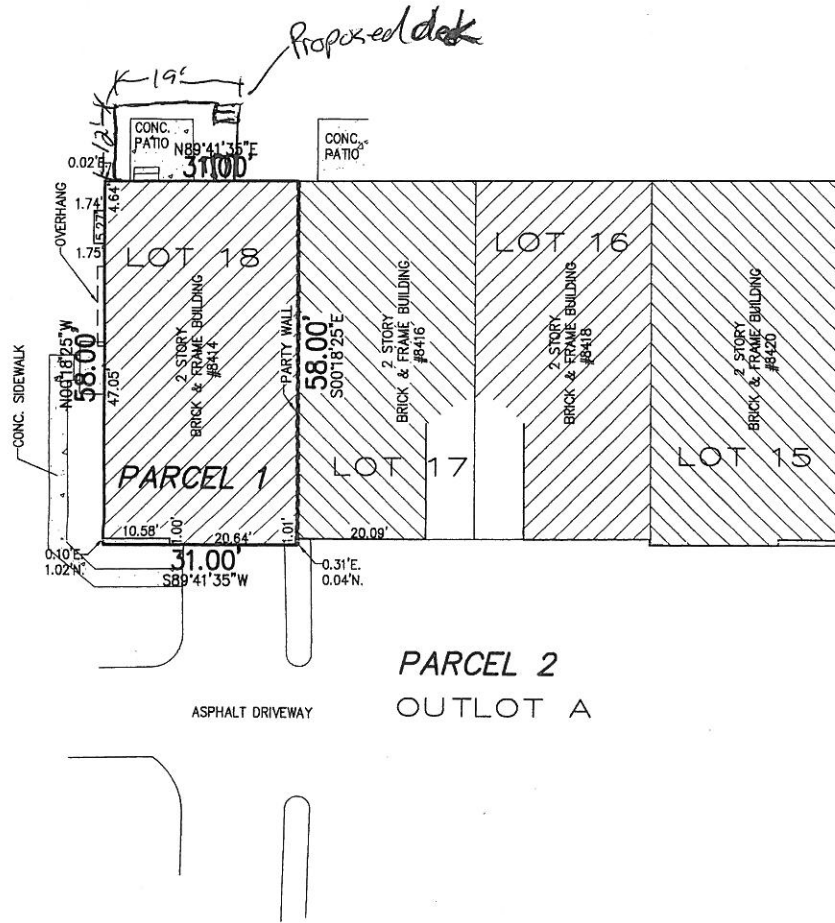
LOT 18 IN VIOLET'S FARM SUBDIVISION BEING A RESUBDIVISION OF PART OF THE WEST 1/2 OF THE SOUTHWEST 1/4 OF LOTS 2 AND 3 IN KLEJCH'S SUBDIVISION IN SECTION 34, TOWNSHIP 39 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED MARCH 15, 2005 AS DOCUMENT NUMBER R2005-052843, IN DUPAGE COUNTY, ILLINOIS.

PARCEL 2:

EASEMENT FOR INGRESS AND EGRESS AND UTILITIES FOR THE BENEFIT OF PARCEL 1 OVER OUTLOT A IN VIOLET'S FARM AS CREATED BY INSTRUMENT RECORDED APRIL 10, 2006 AS DOCUMENT NUMBER R2006-06558 AND RE-RECORDED AS DOCUMENT R2006-108354, IN DUPAGE COUNTY, ILLINOIS.



(ASSUMED)



DAWN LANE
(37' PUBLIC R.O.W.)

PARCEL 2
OUTLOT A

SET ● IRON PIPE + CROSS
○ IRON PIPE ■ REBAR/ROD - NOTCH

— CHAIN LINK FENCE
— WOOD FENCE
— IRON FENCE

ABBREVIATIONS:

L = ARC LENGTH N'LY = NORTHERLY
R = RADIUS S'LY = SOUTHERLY
CH = CHORD LENGTH E'LY = EASTERLY
(r) = RECORD VALUE W'LY = WESTERLY
(m) = MEASURED VALUE TYP = TYPICAL
P.U.D. = PUBLIC UTILITY & DRAINAGE EASEMENT

SCALE 1 INCH EQUALS 20 FEET
DISTANCES ARE MARKED IN FEET AND DECIMAL PARTS THEREOF.

ORDERED BY: JESSE K. MYSLINSKI
DRAWN BY: KB
SURVEYED BY: ZM/AG
ORDER NO: 15-358

GENERAL NOTES:

1. BASED ON THE TITLE COMMITMENT REPORT BY PRECISION TITLE INSURANCE COMPANY ORDER NO. PTC22500, EFFECTIVE DATE: OCTOBER 27, 2015
2. FOR BUILDINGS LINES, EASEMENTS AND OTHER RESTRICTIONS NOT SHOWN HEREON REFER TO YOUR DEED, TITLE COMMITMENT, ORDINANCE, ETC.
3. BEARINGS ARE FOR ANGULAR REFERENCE ONLY AND ARE NOT RELATED TO TRUE OR MAGNETIC NORTH.
4. SURVEY IS BASED ON FIELD WORK COMPLETED ON NOVEMBER 24, 2015

"THIS PROFESSIONAL SERVICE CONFORMS TO THE CURRENT ILLINOIS MINIMUM TECHNICAL STANDARDS FOR A BOUNDARY SURVEY."

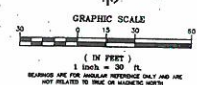
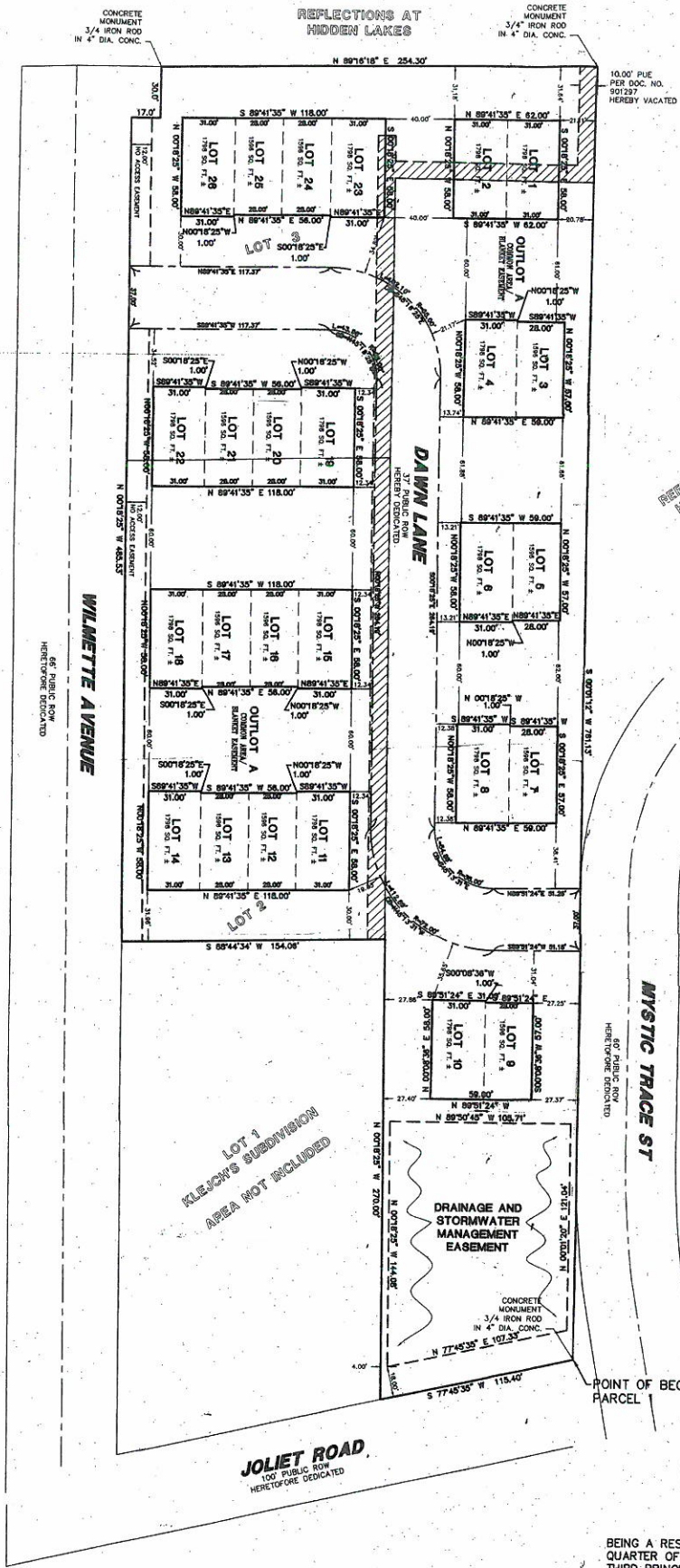
STATE OF ILLINOIS } ss
COUNTY OF DUPAGE

WE, GEOPOOL SURVEYORS, DO HEREBY STATE THAT WE HAVE PREPARED THE BOUNDARY SURVEY DEPICTED HEREON. THIS PLAT REPRESENTS THE CONDITIONS FOUND AT THE TIME OF SAID SURVEY.

LEMONT, ILLINOIS DECEMBER 4, 2015

Aric R. Gerald
ILLINOIS PROFESSIONAL LAND SURVEYOR NO. 035-003915
MY LICENSE EXPIRES 11/30/2016





NOTE
 10.00' P.U.E. PER DOC. NO. 901297 HEREBY VACATED

REFLECTIONS AT
 HIDDEN LAKES

NOTE: OUTLOT A IS UNDER THE COMMON OWNERSHIP OF THE OWNERS OF LOTS 1 THRU 26

VIOLET'S FARM SUBDIVISION

BEING A RESUBDIVISION OF PART OF THE WEST HALF OF THE SOUTHWEST QUARTER OF SECTION 34, TOWNSHIP 38 NORTH, RANGE 11, EAST OF THE THIRD PRINCIPAL MERIDIAN, IN DUPAGE COUNTY, ILLINOIS.

The Balsamo/Olson Engineering Company
 Planning Environmental Resources Landscape Architecture Land Surveying Civil Engineering Construction Services

4908 Main Street, Suite 101, Lisle, Illinois 60532
 (630) 725-9800 • (630) Fax 725-9863

DATE	REVISION	BY
7/17/04	REVIEW PER ALIAGE COMMENTS	YSD
10/20/04	REVISED FOR TOWN BOARD SUBMITTAL	YSD
10/17/04	REVISED PER CITY REVIEW	J.L.

VIOLET'S FARM SUBDIVISION
 DARIEN, ILLINOIS
 TRIUMPH REAL ESTATE

PRICE SHEET	SHEET
DATE: 10/17/04	1 OF 2
DRAWN BY: JSD	
CHECKED BY: JSD	
SCALE: 1"=30'	
03-1067-400	

Bowie

CITY OF DARIEN

DU PAGE COUNTY, ILLINOIS

ORDINANCE NO. 0-46-04

AN ORDINANCE APPROVING REZONING OF THE
SUBJECT PROPERTY, THE FINAL PUD PLAN,
THE FINAL PLAT OF SUBDIVISION AND
SETTING FORTH CERTAIN CONDITIONS, RESTRICTIONS AND
LIMITATIONS FOR THE TOWNHOMES OF
VIOLET'S FARM SUBDIVISION

(PZC 2004-10: Townhomes of Violet's Farm)

ADOPTED BY THE

MAYOR AND CITY COUNCIL

OF THE

CITY OF DARIEN

THIS 15th DAY OF NOVEMBER, 2004

Published in pamphlet form by authority of
the Mayor and City Council of the City of
Darien, DuPage County, Illinois, this
17th day of November, 2004.

**AN ORDINANCE APPROVING REZONING OF THE
SUBJECT PROPERTY, THE FINAL PUD PLAN,
THE FINAL PLAT OF SUBDIVISION AND
SETTING FORTH CERTAIN CONDITIONS, RESTRICTIONS AND
LIMITATIONS FOR THE TOWNHOMES OF
VIOLET'S FARM SUBDIVISION**

(PZC 2004-10: Townhomes of Violet's Farm)

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 City has previously adopted Ordinance O-19-04, "An Ordinance Authorizing the Execution of an Annexation and Development Agreement (Townhomes of Violet's Farm L.L.C. et al.)," on June 7, 2004 with Petitioner; and

WHEREAS, said Annexation and Development Agreement granted concept approval for a 26 unit townhome development to be constructed on the Subject Property; and

WHEREAS, pursuant to the Annexation and Development Agreement, the Developer has petitioned for rezoning Final PUD Plan and Final Plat of Subdivision approval; and

WHEREAS, the Planning and Zoning Commission held a public hearing on September 15, 2004 to consider Developer's petition and has recommended to the corporate authorities of the City of Darien to grant rezoning, Final PUD Plan and Final Plat of Subdivision subject to certain conditions; and

ORDINANCE NO. 0-46-04

WHEREAS, the Planning and Development Committee considered Developer's petition at a meeting held on September 27, 2004, and has recommended the approval of said petition, subject to certain conditions; and

WHEREAS, the City Council has reviewed said petition for rezoning, Final PUD Plan and Final Plat of Subdivision and have determined to grant approval of said rezoning and plans 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: Rezoning Approved. The City Council hereby approves the rezoning of the Subject Property from R-1 Single-Family Residential to R-3 Multi-Family Residential for the development of twenty-six (26) attached single-family townhomes on the Subject Property.

SECTION 2: Final Plat of Subdivision Approved. The City Council hereby approves the Final Plat of Subdivision for the "Violet's Farm Subdivision," for the development of a total of twenty-six (26) townhomes and common area, to include stormwater management facilities. The Mayor and City Clerk are hereby authorized and directed to execute and attest respectively the final Plat of Subdivision. The City Clerk is hereby authorized and directed to cause the Final Plat of Subdivision to be recorded in the Office of the DuPage County Recorder of Deeds.

SECTION 3: Final PUD Plan Approved; Conditions.

A. **Approval.** The City hereby approves the Final PUD Plan for a twenty-six (26) unit single-family attached townhome development on the Subject Property. For purposes of this approval, the Final PUD Plan consists of the following elements:

1. Topographic/Plat of Survey, 1 sheet, prepared by Balsamo/Olson Engineering Company, dated August 7, 2003, revised August 28, 2003;
2. Plat of Subdivision, 2 sheets, prepared by Balsamo/Olson Engineering Company, dated March 7, 2004, revised October 11, 2004;
3. PUD Plan, including Engineering, 11 sheets, prepared by Balsamo/Olson Engineering Company, dated August 20, 2004, revised October 28, 2004;
4. Landscape Plan, 3 sheets, prepared by Olson Design Group, LLC, dated August 20, 2004, revised October 19, 2004;
5. Tree Survey, 1 sheet, prepared by Balsamo/Olson Engineering Company, dated August 2, 2003, revised October 19, 2004;
6. Building Elevations, 2 sheets, prepared by Bloom & Fiorino Architects, dated April 14, 2004;
7. Material Board, submitted November 15, 2004.

B. **Departures Approved.** The following departures are hereby granted from the underlying zoning ordinance, subdivision and PUD regulations:

1. Section 5A-3-3-7: PUD Regulations, Traffic Control, Public and Private Streets - Reduction of the required right-of-way width for a minor, local street, from 66 feet to 37 feet;
2. Section 5A-3-3-8: PUD Regulations, Open Space - Elimination of the required amount of open space for a residential PUD, which is twenty-five percent (25 %);
3. Section 5B-1-7(B)(7): Subdivision Regulations, General Design and Development Standards - Elimination of the requirement for a sidewalk on both sides of the street,

to allow for a sidewalk on only one side of the street, for Dawn Lane;

4. Section 5B-1-8(G)(1)(a): Subdivision Regulations, Street Systems - Reduction of the minimum horizontal curve radius from 150 feet to 50 feet, for Dawn Lane;
5. Section 5B-1-8(G)(1)(g): Subdivision Regulations, Street Systems - Reduction of the minimum cul-de-sac pavement width from 100 feet to 65 feet.

C. **Conditions.** Final PUD Plan approval is subject to the following conditions:

1. Address comments set forth in City Engineer's letter, dated October 29, 2004;
2. Detention basin to be reviewed and approved by staff;
3. Ensure either additional landscaping or decorative fencing, to be approved by staff, to eliminate gaps around the detention basin;
4. Maintain vision clearance, which is a triangle measured at 50 feet from the intersection of curb lines, at street intersections;
5. Any homeowner desiring to construct a deck/patio greater than the approved 10 feet x 10 feet deck/patios for each unit shall submit an application for a minor amendment to the approved PUD Plan;
6. Developer shall file a Notice of Intent with the Illinois Environment Protection Agency ("IEPA") for compliance with the NPDES Phase II Requirements;
7. Developer shall obtain an IEPA Watermain Construction Permit; and
8. Developer shall submit its proposed sanitary sewer improvements for the PUD to the DuPage County Department of Public Works for review and approval.

SECTION 4: Other Applicable Ordinances. Except as provided herein or in the Annexation and Development Agreement, development of the Subject Property shall conform to all applicable Codes and Ordinances of the City of Darien.

SECTION 5: 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

ORDINANCE NO. 0-46-04

to the provisions of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the corporate authorities of the City of Darien that to the extent that the terms of this ordinance should be inconsistent with any non-preemptive state law, that this ordinance shall supersede state law in that regard within its jurisdiction.

SECTION 6: This Ordinance shall be in full force and effect from and after its passage and approval, and shall subsequently be published in pamphlet form as provided by law.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 15th day of November, 2004.

AYES: 5 - Biehl, Marchese, Poteraske, Tikalsky, Weaver

NAYS: 2 - Cotten, Hagen

ABSENT: 0 - NONE

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 15th day of November, 2004.

ATTEST:


CARMEN D. SOLDATO, MAYOR


JOANNE F. COLEMAN, CITY CLERK

APPROVED AS TO FORM:


CITY ATTORNEY

CITY OF DARIEN
DU PAGE COUNTY, ILLINOIS

ORDINANCE NO. 0-29-07

**AN ORDINANCE GRANTING A MINOR AMENDMENT
TO AN APPROVED PLANNED UNIT DEVELOPMENT**

(Townhomes of Violet's Farm PUD: 8417 Dawn Lane)

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

THIS 6th DAY OF AUGUST, 2007

**Published in pamphlet form by authority
of the Mayor and City Council of the City
of Darien, DuPage County, Illinois, this
7th day of August, 2007.**

**AN ORDINANCE GRANTING A MINOR AMENDMENT
TO AN APPROVED PLANNED UNIT DEVELOPMENT**

(Townhomes of Violet's Farm PUD: 8417 Dawn Lane)

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, heretofore, pursuant to Ordinance No. O-46-04, the City granted final Planned Unit Development (PUD) approval for certain property described therein and commonly referred to as "Townhomes of Violet's Farm"; and

WHEREAS, said ordinance limited the size of patios/decks to be no greater than 10 feet x 10 feet; and

WHEREAS, the City of Darien received a petition to modify the approved PUD to allow a 10 foot x 13 foot deck/patio; and

WHEREAS, on July 23, 2007, the Planning and Development Committee of the City Council reviewed said petition and forwarded its findings and recommendations 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: Approval of Minor Amendment to PUD Granted. A minor amendment to the approved PUD for the Townhomes of Violet's Farm is hereby approved to allow a 10 foot x 13 foot deck to be constructed at the property commonly known as 8417 Dawn Lane, Darien, Illinois.

SECTION 2: Remainder of PUD. All of the terms, conditions and limitations of Ordinance Nos. O-19-04, O-45-04 and O-46-04 shall remain in full force and effect.

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 that the terms of this ordinance should be inconsistent with any non-preemptive state law, that this ordinance shall supersede state law in that regard within its jurisdiction.

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

ORDINANCE NO. 0-29-07

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 6th day of August, 2007.

AYES: 6-Avci, Galan, Gattuso, Marchese, McIvor, Poteraske

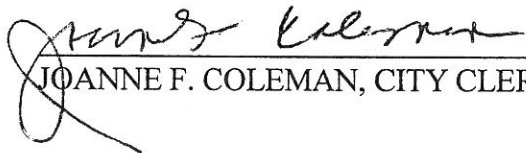
NAYS: 0 - NONE

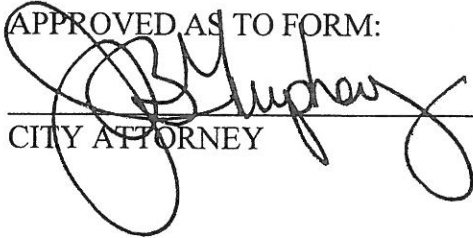
ABSENT: 1 - ABSENT

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 6th day of August, 2007.

ATTEST:


KATHLEEN MOESLE WEAVER, MAYOR


JOANNE F. COLEMAN, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY



N E M A N I C H
onsulting and
anagement, Inc.

2756 Caton Farm Rd.
Joliet, IL 60435
Phone: (815) 609-2330
Fax: (815) 609-2335

TO: To Whom It May Concern

FROM: Nemanich Consulting and Management

DATE: August 25, 2017

RE: Hazou – 8414 Dawn Lane

Based on the Board of Directors and the City of Darien's approval, the deck can exceed the 10 X 10 specifications. We acknowledge and accept the application for Leo and Noora Hazou at 8414 Dawn Lane for a variance to change the existing deck specifications.

Thank you!!

MEMO



08/29/2017 03:21



08/29/2017 03:28

MEMO



DuPage County
Information Technology Department
GIS Division
421 N County Farm Rd.
Wheaton, IL 60187
Ph# (630)407-5000
Email: gis@dupageco.org

DuPage Maps Portal:
<http://dupage.maps.arcgis.com/home>

DuPage County, Illinois Web Site:
www.dupageco.org

This map is for assessment purposes only.



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CITY OF DARIEN

DU PAGE COUNTY, ILLINOIS

ORDINANCE NO. _____

**AN ORDINANCE GRANTING A MINOR AMENDMENT
TO AN APPROVED PLANNED UNIT DEVELOPMENT**

(Townhomes of Violet's Farm PUD: 8414 Dawn Lane)

ADOPTED BY THE

MAYOR AND CITY COUNCIL

OF THE

CITY OF DARIEN

THIS 2nd DAY OF OCTOBER, 2017

**Published in pamphlet form by authority
of the Mayor and City Council of the City
of Darien, DuPage County, Illinois, this
_____ day of October, 2017.**

ORDINANCE NO. _____

**AN ORDINANCE GRANTING A MINOR AMENDMENT
TO AN APPROVED PLANNED UNIT DEVELOPMENT**

(Townhomes of Violet’s Farm PUD: 8417 Dawn Lane)

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, heretofore, pursuant to Ordinance No. O-46-04, the City granted final Planned Unit Development (PUD) approval for certain property described therein and commonly referred to as “Townhomes of Violet’s Farm”; and

WHEREAS, said ordinance limited the size of patios/decks to be no greater than 10 feet x 10 feet; and

WHEREAS, the City of Darien received a petition to modify the approved PUD to allow a 12 foot x 19 foot deck for Lot 18 at 8414 Dawn Lane; and

WHEREAS, on September 25, 2017, the Municipal Services Committee of the City Council reviewed said petition and forwarded its findings and recommendations 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.

ORDINANCE NO. _____

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: Approval of Minor Amendment to PUD Granted. A minor amendment to the approved PUD for the Townhomes of Violet’s Farm is hereby approved to allow a 12 foot x 19 foot deck to be constructed at the property commonly known as 8414 Dawn Lane, Darien, Illinois.

SECTION 2: Remainder of PUD. All of the terms, conditions and limitations of Ordinance Nos. O-19-04, O-45-04 and O-46-04 shall remain in full force and effect.

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 that the terms of this ordinance should be inconsistent with any non-preemptive state law, that this ordinance shall supersede state law in that regard within its jurisdiction.

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

ORDINANCE NO. _____

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 2nd day of October, 2017.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 2nd day of October, 2017.

KATHLEEN MOESLE WEAVER, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

AGENDA MEMO
Municipal Services Meeting
October 2, 2017

ISSUE STATEMENT

Consideration of a motion acknowledging the City of Darien Stormwater Program Annual Report.

BACKGROUND/HISTORY

Annually, the state law mandates that municipalities consider and acknowledge the Stormwater Program Annual Report as it relates to the NPDES, National Pollution Discharge Elimination System.

The City, as an owner and operator of a separate storm sewer system, is required to hold an NPDES permit from the IEPA. One of the requirements of the program is that there will be an annual report made during a public meeting. Under the program, all municipal permit holders are required to address six categories, or “Minimum Control Measures”. They are as follows:

Public Education

The City partners with DuPage County to make available several education opportunities on topics of stormwater quality such as pollutants in stormwater, green infrastructure, and stormwater volume reduction. The City makes this information available through paper brochures and its website. Much of this information is published by DuPage County through its staff, contractors and cooperating partners such as The Conservation Foundation and SCARCE, a group which provides classroom activities for school children.

Public Participation and Involvement

The City partners with DuPage County by promoting and advertising County programs such as river sweeps and other public activities. This annual report is a component of the Public Participation activity.

Illicit Discharge Detection and Elimination

The City code (Section 7-4) prohibits the discharge of various pollutants into storm sewers and streams. Our code is based on a model ordinance drafted county wide. Municipal Services Staff is trained to look for illicit discharge in storm water in indicators such as color and odor. We have a storm sewer map so that if pollutants are detected, we are able to pinpoint the pollution source. We also partner with DuPage County to distribute public information on reducing stormwater pollutants.

Construction Site Run Off Control

City code, by adopting the DuPage County Stormwater Ordinance, provides strict guidelines for construction site erosion control practices. The City’s consulting engineer, reviews all development plans for compliance with the ordinance requirements and Municipal Services Staff conducts regular inspections of construction sites.

Post Construction Site Runoff Control

The City Stormwater Ordinance (DuPage Co. Ordinance) provides strict guidelines for controlling both the stormwater detention volume, and also Best Management Practices (BMPs) which serve to control the rate, volume, and quality of runoff from new developments. All development plans are reviewed by Christopher B Burke Engineering, our consulting engineer, for compliance with those codes. After construction, developers are required to submit an As-Built Survey to document compliance and final site inspections are conducted. The county recently conducted an audit of our program and we were found to be in good standing.

Pollution Prevention and Good Housekeeping

The City undertakes a number of activities to help promote clean water and prevent pollutants from reaching our waterways. These include activities such as street sweeping and periodic catch basin cleaning, proper handling and storage of road salt and other materials and chemicals, and good maintenance of our vehicle fleet. Staff participates in training seminars such as reducing chlorides during deicing operations.

STAFF RECOMMENDATION

The State of Illinois' Environmental Protection Agency, requires the annual acknowledgement of the City of Darien's Stormwater Program Annual Report.

ALTERNATE CONSIDERATION

No alternate consideration.

DECISION MODE

This item will be placed on the October 2, 2017 agenda for formal City Council consideration.



AGENDA MEMO
City Council
October 2, 2017

ISSUE STATEMENT

A motion approving a letter agreement dated September 26, 2017, amending the lease between the City of Darien and SprintCom Inc. dated November 6, 2006.

RESOLUTION

BACKGROUND/HISTORY

In July of this year Sprint sent the City a letter exercising its option to extend a lease pursuant to the lease agreement between the City of Darien and SprintCom Inc. dated November 6, 2006. Upon our review of the extension notice the staff discovered that we had not received monthly lease payments during the entire term of the lease. The original lease agreement contained conflicting lease payment language. In summary, it states that the City will invoice for the rent payments but also says Sprint will pay in advance. When we contacted Sprint about the lease payments they were very cooperative in resolving this issue by a letter agreement amending the lease. It is not clear as to how this oversight was not identified previously, that is still under review. We now have all 10 of the leases on our computerized billing system.

The Letter Agreement provides that rent for the period of 10/4/2007 – 10/3/16 in the amount of \$230,400.00 will be paid on the following schedule:

2/1/2018 - \$46,080.00
2/1/2019 - \$46,080.00
2/1/2020 - \$46,080.00
2/1/2021 - \$46,080.00
2/1/2022 - \$46,080.00
Total – \$230,400.00

STAFF/COMMITTEE RECOMMENDATION

Staff recommends approval.

ALTERNATE CONSIDERATION

N/A.

DECISION MODE

This item will be placed on the October 2, 2017, City Council Agenda for formal approval.



RESOLUTION NO. _____

A RESOLUTION AUTHORIZING THE CITY ADMINISTRATOR TO EXECUTE AN AMENDMENT TO THE LEASE AGREEMENT BETWEEN THE CITY OF DARIEN AND SPRINTCOM INC.

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

SECTION 1: The City Council of the City of Darien hereby authorizes the City Administrator to Execute an Amendment to the Lease Agreement between the City of Darien and SprintCom Inc., a copy of which is attached hereto as "[Exhibit A](#)" and is by this reference expressly incorporated herein.

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

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 2nd day of October, 2017.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 2nd day of October, 2017.

KATHLEEN MOESLE WEAVER, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY



Property Services
<https://LandlordSolutions.Sprint.com>
Mailstop: KSOPHT0101-Z2650
6391 Sprint Parkway
Overland Park, KS 66251-2650

Website:
Toll Free: (800) 357-7641
Facsimile: (913) 523-9735

September 27, 2017

Via email: Bvana@darienil.gov

City Of Darien
1702 Plainfield Road
Darien, Illinois 60561

RE: Option and Structure Lease Agreement (“Agreement”), between The City of Darien (“Landlord”) and SprintCom Inc., a Kansas Corporation (“Tenant”)
Sprint Site Reference: CH60XC318
Property Address: 1220 Plainfield Road, Darien IL 60561

Dear Mr. Vana;

This letter agreement confirms that the Landlord and Tenant agree that rent will be set up and paid monthly by Tenant without the requirement of a Landlord bill as outlined in section 4C of the Agreement. Both parties also agree that the lease term commencement and rent commencement date was 10/4/2007.

Landlord and Tenant also agree that rent for the period of 10/4/2007 – 10/3/16 in the amount of \$230,400.00 will be paid on the following schedule:

- 2/1/2018 - \$46,080.00
- 2/1/2019 - \$46,080.00
- 2/1/2020 - \$46,080.00
- 2/1/2021 - \$46,080.00
- 2/1/2022 - \$46,080.00
- Total – \$230,400.00**

Notices:
Any notice or demand required to be given herein shall be made by certified or registered mail, return receipt requested, or reliable overnight courier to the address of the respective parties set forth below:

Landlord:
City of Darien
Attn: City Administrator
1702 Plainfield Road
Darien, IL 60561

Tenant:
Sprint Property Services
Mailstop: KSOPHT0101-Z2650
6391 Sprint Parkway
Overland Park, KS 66251-2650

With Copy to:
Sprint Law Department
Mailstop: KSOPHT0101-Z2020
6391 Sprint Parkway
Overland Park, KS 66251-2020
Attn: Real Estate Attorney (AL1813)

Kindly acknowledge, agree and accept the terms of this proposal. Please return one (1) original signed letter for our records.

Please contact Tiffany Lee at (425) 256-7441 or via email at tiffany.2.lee@sprint.com regarding any questions concerning this letter. When communicating with our office, please refer to the Sprint site reference indicated above.

Thank you for your cooperation and assistance.

Sincerely,

Vio Dirvonis
Manager, Real Estate II
SprintCom Inc.,
a Kansas Corporation

**ACKNOWLEDGED, AGREED TO AND
ACCEPTED BY:**
City of Darien

By: _____

Name: _____

Title: _____

Date: _____

CITY OF DARIEN

RULES FOR COMPLIANCE WITH PUBLIC COMMENT REQUIREMENTS OF THE ILLINOIS OPEN MEETINGS ACT

I. PURPOSE OF RULES.

The purpose of these Rules is to comply with the requirement of Section 2.06 of the Illinois Open Meetings Act that a public comment section be provided at each meeting subject to the Open Meetings Act.

II. DEFINITION OF “PUBLIC BODY” or “BODY.”

For purposes of these Rules, the term “Public Body” or “Body” shall mean the City Council, any Committee of the City Council, and any Board and Commission established by the City Council.

III. RULES GOVERNING PUBLIC COMMENT.

A. Unless otherwise allowed by a majority vote of the Body, the public comment periods shall be as follows:

1. For the City Council, as set forth on the attached **Agenda template**.
2. For Council committees and advisory committees, at the conclusion of the meeting immediately before adjournment. At the direction of the Body, the floor may be opened for public comment in conjunction with specific agenda items.

B. Individuals seeking to make public comment to the Body shall be formally recognized by the Chair.

C. Individuals addressing the Body shall identify themselves by name, but need not provide their home address.

D. Individuals addressing the Body shall do so by addressing their comments to the Body

itself and shall not turn to address the audience.

E. Public comment time shall be limited to three (3) minutes per person.

F. An individual will be allowed a second opportunity to address the Body only after all other interested persons have addressed the Body and only upon the majority vote of the Body.

G. In the case of a special meeting, public comment will be limited to subject matters germane to the agenda of the special meeting.

IV. PUBLIC HEARING REQUIREMENTS.

Additional public comments periods will be allowed as required by law in the case of public hearing, subject to the same time constraints.

Approved by a Motion on November 17, 2014