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**EXECUTIVE SESSION – 7:00 P.M. – PERSONNEL SECTION 2(C)(1) OF THE OPEN MEETINGS  
ACT**

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**PRE-COUNCIL WORK SESSION — 7:00 P.M.**

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Agenda of the Regular Meeting

of the City Council of the

**CITY OF DARIEN**

October 19, 2009

7:30 P.M.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Declaration of Quorum
5. Approval of Minutes — [September 17, 2009 Goal Setting Session](#)  
— [October 5, 2009 City Council](#)
6. Receiving of Communications
7. Mayor's Report
  - A. Swearing in of Police Officers: Michael D. Krueger and James T. Seaton
  - B. Mayoral Proclamation "[National Breast Cancer Awareness](#)" (October)
  - C. [Audit Presentation](#)
8. City Clerk's Report
9. City Administrator's Report
10. Department Head Information/Questions
11. Treasurer's Report
  - A. Warrant Number — [09-10-11](#)
  - B. Monthly Report — [September 2009](#)
12. Standing Committee Reports

13. 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.)
14. Old Business
15. Consent Agenda
  - A. Consideration of a Motion to Approve [Levy Determination and Ordinance Levying Taxes](#) for General and Special Purposes for Fiscal Year 2009-2010
  - B. Consideration of a Motion to Approve City Administrator Submitting [Request to DuPage County to Transfer the County Parcels on 74<sup>th</sup> Street](#) to the City of Darien
  - C. Consideration of a Motion to Approve a Resolution Authorizing the City Administrator to Replace the [Tornado Siren](#) and Pole at 1834 Manning in an Amount not to Exceed \$17,325.25
16. New Business
  - A. Consideration of a Motion to Approve a Resolution Authorizing the City Administrator to Enter into [an Agreement with Jim Schane](#) to Rent Space at the Heritage Center for \$1,350.00 per Month
17. Questions, Comments and Announcements — General (This is an opportunity for the public to make comments or ask questions on any issue.)
18. Adjournment

Minutes  
City of Darien  
Goal Setting Session  
September 17, 2009

The City Council met in the City Council Chambers for the purpose of discussion of items on the Goal Setting Agenda. Mayor Weaver called the meeting to order at 6:30 P.M.

In attendance: Mayor Kathleen Weaver, Aldermen Avci, Galan, Gattuso, Marchese, Mclvor, Poteraske, Schauer, Clerk Coleman, Treasurer Coren, Administrator Bryon Vana, Assistant City Administrator Scott Coren, Deputy Chief Skala, and Accountant Paul Nosek.

ITEM	CONSESUS	ACTION TO BE TAKEN
TOWN CENTER DEVELOPMENT	The consensus of the Council is to put the project on hold for a year or two during which time they will keep all their options open. The Council was open to review a new proposal from Bradford to rehab the Heritage Center.	Staff to market property itself. Staff to review revised proposal from Bradford and report back to the City Council
FY 2010-2011 Budget	The consensus of the Council is to maintain current levels of staffing, services and capital improvements and further discuss these items during the 2010-2011 budget meetings. To make up for the State of Illinois revenue shortfall, increase the utility, sales tax, telecommunications and natural gas taxes to full extent. Issue and additional \$ 2,000,000 in GOA bonds.	Approve Amendments to the Darien City Code prior to October 31, 2009.
VIDEO GAMING ACT	The consensus of the Council is to prohibit this type of activity in Darien	Approve an amendment to the Darien City Code
COUNCIL COMMITTEE REVIEW	The consensus of the Council is to approve recommendation by City Administrator to replace the current Council committees with a Police Committee, Municipal Services Committee and Administrative/Finance Committee.	Approve an amendment to the Darien City Code creating new Committees.
MARION HILLS PARK	The consensus of the Council is to work with the Park District to see if these vacant parcels can be used as a park	Contact the Darien Park District and DuPage County to affirm the City's willingness to move forward with this project.
SNOW & ICE OPERATIONS	Discussion postponed until budget	N/A

The City Council adjourned at 10:18 PM.

Respectfully Submitted,  
Joanne F. Coleman

A WORK SESSION WAS CALLED TO ORDER AT 7:00 P.M. BY MAYOR WEAVER FOR THE PURPOSE OF REVIEWING ITEMS ON THE OCTOBER 5, 2009 AGENDA WITH THE CITY COUNCIL. THE SESSION ADJOURNED AT 7:35 P.M.

THE INTERGOVERNMENTAL JURISDICTIONAL BOUNDARY LINE AGREEMENT PUBLIC HEARING WAS CALLED TO ORDER AT 7:35 P.M. BY MAYOR WEAVER. THE PUBLIC HEARING ADJOURNED AT 7:38 P.M.

**Minutes of the Regular Meeting**

**of the City Council of the**

**CITY OF DARIEN**

**OCTOBER 5, 2009**

1. **CALL TO ORDER**

The regular meeting of the City Council of the City of Darien was called to order at 7:38 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 Coleman was as follows:

Present:	Halil Avci	Sylvia McIvor
	John Galan	John F. Poteraske, Jr.
	Carolyn A. Gattuso	Ted V. Schauer
	Joseph A. Marchese	

Absent: None

Also in Attendance: Kathleen Moesle Weaver, Mayor  
Joanne F. Coleman, City Clerk  
Michael J. Coren, City Treasurer  
John B. Murphey, City Attorney  
Bryon D. Vana, City Administrator  
Daniel Gombac, Director of Community Development/Municipal Services  
Robert Pavelchik, Police Chief  
Scott Coren, Assistant City Administrator



October 5, 2009

4. **DECLARATION OF A QUORUM** — There being seven aldermen present, Mayor Weaver declared a quorum.
5. **APPROVAL OF MINUTES** — September 8, 2009  
— September 21, 2009

It was moved by Alderman Gattuso and seconded by Alderman Avci to approve the minutes of the September 8, 2009 meeting, as presented.

Roll Call:      Ayes:      Avci, Galan, Gattuso, McIvor, Poteraske, Schauer  
                 Abstain:      Marchese  
                 Nays:      None  
                 Absent:      None

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

It was moved by Alderman Schauer and seconded by Alderman Gattuso to approve the minutes of the September 21, 2009 meeting, as presented.

Roll Call:      Ayes:      Avci, Galan, Gattuso, Marchese, Poteraske, Schauer  
                 Abstain:      McIvor  
                 Nays:      None  
                 Absent:      None

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

6. **RECEIVING OF COMMUNICATIONS**

Alderman Avci...

...received several communications from Greg Vogt of 7302 Seminole Drive concerning the recreational vehicle violation notice he received as the result of an anonymous complaint. Alderman Avci referred Mr. Vogt to Senior Planner Michael Griffith.

**October 5, 2009**

...received an e-mail from Bill Curry of 1025 69<sup>th</sup> Street, with copies sent to the City Council Members, requesting the tax increase items be removed from the Consent Agenda, and be considered individually.

It was noted that Alderman Poteraske was the only Council Member besides Alderman Avci to receive the e-mail.

Alderman Galan received a telephone call from Bill Bucholtz of 7117 Eleanor with an issue regarding storage of his boat. At Alderman Galan's request, Director Gombac met with Mr. Bucholtz to provide information.

Mayor Weaver received a letter from Arlene M. Holik of Myers Senior Housing Development, regarding the proposed PACE route expansion. Although PACE is currently unable to expand their service, the City of Darien will keep on top of this issue.

7. **MAYOR'S REPORT**

- A. Mayor Weaver read into the record a proclamation declaring October 9-10, 2009 as "*Darien Lions Club Candy Days*" in the City of Darien.

Kevin Monaghan accepted the Proclamation on behalf of the Darien Lions Club.

- B. Mayor Weaver read into the record a proclamation declaring October, 2009 as "*Fire Prevention Month*" in the City of Darien.

It was moved by Alderman Gattuso and seconded by Alderman McIvor to approve the following motion:

C. **CONSIDERATION OF A MOTION TO REAPPOINT CITIZEN OF THE YEAR COMMITTEE: KATHY ABBATE, DEBBY HENIFF, KATHY LYONS, AND FRAN MAZZOLINI**

Roll Call: Ayes: Avci, Galan, Gattuso, Marchese, McIvor, Poteraske, Schauer

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

**MOTION DULY CARRIED**

**October 5, 2009**

Mayor Weaver announced that Alderman Gattuso will continue to serve as liaison to the Citizen of the Year Committee.

City Clerk Coleman administered the Oath of Office to Kathy Abbate, Debby Heniff, and Fran Mazzolini.

8. **CITY CLERK'S REPORT**

City Clerk Coleman...

...conducted the 2010 Vehicle Sticker Lottery. The following organizations were offered the opportunity to participate: Darien Youth Club, Darien Lions Club, Young at Heart Seniors, Darien Seniors Club, Darien Chamber of Commerce, Darien VFW, Darien Rotary Club, Younger Than Ever Seniors, the Active Seniors Club, and Safety Village of Darien. The eligible Darien community organizations that expressed an interest in participating were the Rotary Club of Darien, Darien Woman's Club, and Darien VFW. Darien VFW won the lottery.

...invited all to attend Coffee with the Mayor on Saturday, October 17, 2009 from 9:00 A.M. to 10:00 A.M. at the Blue Diamond Group located at 2871 83<sup>rd</sup> Street.

...extended gratitude to Robert Mengarelli on his 38 ½ years of service to the City of Darien, and congratulated him on his upcoming retirement.

9. **CITY ADMINISTRATOR'S REPORT**

There was no report.

10. **DEPARTMENT HEAD INFORMATION/QUESTIONS**

At the request of Alderman Gattuso, Director Gombac provided a status update on the Walnut construction project which is 50% completed.

Chief Pavelchik advised that, although there are no regulations governing the hours of trick or treating in Darien, residents are encouraged to go out early. The Lions Club will be hosting a Halloween party on Saturday, October 31, at 6:30 P.M. at the Darien Sportsplex.

11. **TREASURER'S REPORT**

**A. WARRANT NUMBER 09-10-10**

October 5, 2009

It was moved by Alderman Gattuso and seconded by Alderman Schauer to approve payment of Warrant Number 09-10-10 in the amount of \$43,694.72 from the General Fund; \$6,971.55 from the Water Fund; \$423.16 from the Motor Fuel Tax Fund; \$1,920.00 from the Water Depreciation Fund; \$2,832.05 from the Darien Area Dispatch Fund; \$242,894.26 from the Capital Improvement Fund; \$247,045.67 from the General Fund Payroll for the period ending 09/24/09; \$21,600.08 from the Water Fund Payroll for the period ending 09/24/09; \$27,840.32 from the D.A.D.C. Fund Payroll for the period ending 09/24/09 for a total to be approved of \$595,221.81.

Roll Call: Ayes: Avci, Galan, Gattuso, Marchese, McIvor, Poteraske, Schauer

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

**MOTION DULY CARRIED**

12. **STANDING COMMITTEE REPORTS**

**Public Works Water/Streets Committee** — Alderman Marchese advised that the next Public Works Water/Streets Committee Meeting is scheduled to take place on Monday, October 19, 2009 at 6:30 P.M. in the upstairs conference room pending agenda items.

**Administrative/Finance Committee** — Alderman Poteraske submitted the minutes of the July 13, 2009 Administrative and Finance Committee Meeting, and advised that the next meeting is scheduled to take place on Monday, October 12, 2009 at 6:30 P.M. in the upstairs conference room.

**Planning/Development Committee** — Alderman McIvor announced that the next Planning/Development Committee meeting has been re-scheduled to take place on Tuesday, October 20, 2009 at 6:30 P.M. in the Council Chambers.

13. **QUESTIONS AND COMMENTS — AGENDA RELATED**

Bill Carpenter, a resident of Darien, representing Cornerstone Restaurant located at 8025 Cass Avenue, addressed the City Council requesting that Item F of the Consent Agenda be tabled until more information is provided by the State, and to give business owners an opportunity to meet and discuss the issues with the City Council.

Robert Taft, a resident of Darien, representing Q Billards & Sports Bar on Cass Avenue also requested postponement of action on Item F.

Alderman McIvor expressed a desire to table Item F until more information is provided by the State.

Attorney Murphey recommended the ordinance be removed from the Consent Agenda, and placed under New Business.

Mayor Weaver announced that Item F under the Consent Agenda will be moved to New Business as Item G.

Don Damon of 1017 69<sup>th</sup> Street addressed the City Council with concerns over what he perceived as lack of openness with the proposed tax increases.

14. **OLD BUSINESS**

There was no old business to come before the City Council.

15. **CONSENT AGENDA**

During the Work Session, it was determined that Items G through L on the Consent Agenda be moved to New Business as Items A through F. During this evening's Council Meeting, it was determined that Item F on the Consent Agenda be moved to New Business as Item G.

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

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

**A. ORDINANCE NO. O-26-09                      CONSIDERATION OF A MOTION TO APPROVE AN ORDINANCE AUTHORIZING THE EXECUTION OF AN INTERGOVERNMENTAL JURISDICTIONAL BOUNDARY LINE AGREEMENT WITH VILLAGE OF WILLOWBROOK**

**B. ORDINANCE NO. O-27-09                      CONSIDERATION OF A MOTION TO APPROVE AN ORDINANCE APPROVING A VARIATION TO THE DARIEN ZONING ORDINANCE (PZC 2009-08: 7506 ADAMS STREET)**

October 5, 2009

- C. RESOLUTION NO. R-66-09**                    **CONSIDERATION OF A MOTION TO APPROVE A RESOLUTION DECLARING A DEFAULT AND DEMANDING PAYMENT UNDER A CERTAIN LETTER OF CREDIT (JAMES PETER COURT SUBDIVISION) PRAIRIE BANK AND TRUST/INTEGRA BANK**
- D. RESOLUTON NO. R-67-09**                    **CONSIDERATION OF A MOTION TO APPROVE A RESOLUTION ACCEPTING A PROPOSAL FROM B. V. SANTIAGO CONSTRUCTION COMPANY INCORPORATED FOR THE REPAIR AND COMPLETION OF THE ROAD SURFACE FOR JAMES PETER COURT IN AN AMOUNT NOT TO EXCEED \$20,933.50**
- E. RESOLUTION NO. R-68-09**                    **CONSIDERATION OF A MOTION TO APPROVE A RESOLUTION ACCEPTING A PROPOSAL FROM BEARY LANDSCAPING INCORPORATED FOR THE LANDSCAPE RESTORATION FOR THE JAMES PETER COURT SUBDIVISION IN AN AMOUNT NOT TO EXCEED \$3,600.00**
- F. RESOLUTION NO. R-71-09**                    **CONSIDERATION OF A MOTION TO APPROVE A RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT FOR ENGINEERING SERVICES BETWEEN THE CITY OF DARIEN AND CHRISTOPHER B. BURKE ENGINEERING, LTD. IN AN AMOUNT NOT TO EXCEED \$12,750.00 (PAVEMENT CORING 2010 STREET MAINTENANCE)**

October 5, 2009

**G. RESOLUTION NO. R-72-09**

**CONSIDERATION OF A MOTION TO APPROVE A RESOLUTION TO AUTHORIZE THE MAYOR TO ACCEPT A PROPOSAL FOR THE PURCHASE AND PLANTING OF PARKWAY TREES FOR THE 2009 TREE PLANTING PROGRAM BETWEEN THE CITY OF DARIEN AND ST. AUBIN NURSERY IN AN AMOUNT NOT TO EXCEED \$26,302.00**

Roll Call: Ayes: Avci, Galan, Gattuso, Marchese, McIvor, Poteraske, Schauer

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

**MOTION DULY CARRIED**

16. **NEW BUSINESS**

It was moved by Alderman Gattuso and seconded by Alderman Galan to approve the following motion:

**A. RESOLUTION NO. R-69-09**

**CONSIDERATION OF A MOTION TO APPROVE A RESOLUTION REJECTING THE BID FROM CHICAGO INTERNATIONAL FOR THE PURCHASE OF ONE NEW 2010 INTERNATIONAL MODEL 7400 SFA 4X2, 9 TON, WITH DUMP BODY, SNOW PLOW, DEICING EQUIPMENT AND TARP SYSTEM (OPTION 3) IN THE AMOUNT OF \$147,480.00**

October 5, 2009

Roll Call: Ayes: Avci, Galan, Gattuso, Marchese, McIvor, Poteraske, Schauer

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

**MOTION DULY CARRIED**

It was moved by Alderman Galan and seconded by Alderman Gattuso to approve the following motion:

**B. RESOLUTION NO. R-70-09 CONSIDERATION OF A MOTION TO APPROVE A RESOLUTION AUTHORIZING THE PURCHASE OF ONE NEW 2010 INTERNATIONAL MODEL 7400 SFA 4X2, 9 TON, WITH DUMP BODY, TARP SYSTEM FROM PRAIRIE/ARCHWAY INTERNATIONAL TRUCK IN THE AMOUNT OF \$144,894.00**

Roll Call: Ayes: Avci, Galan, Gattuso, Marchese, Schauer

Nays: McIvor, Poteraske

Absent: None

Results: Ayes 5, Nays 2, Absent 0

**MOTION DULY CARRIED**

It was moved by Alderman McIvor and seconded by Alderman Gattuso to approve the following motion:

**C. ORDINANCE NO. O-29-09 CONSIDERATION OF A MOTION TO APPROVE AN ORDINANCE AMENDING SECTION 3-4-9 OF THE DARIEN CITY CODE (MUNICIPAL ELECTRIC UTILITY TAX)**



October 5, 2009

Roll Call: Ayes: Galan, Gattuso, Marchese, McIvor, Schauer

Nays: Avci, Poteraske

Absent: None

Results: Ayes 5, Nays 2, Absent 0

**MOTION DULY CARRIED**

It was moved by Alderman Gattuso and seconded by Alderman Galan to approve the following motion:

**D. ORDINANCE NO. O-30-09 CONSIDERATION OF A MOTION TO APPROVE AN ORDINANCE AMENDING SECTION 3-4-4 OF THE DARIEN CITY CODE (MUNICIPAL GAS UTILITY TAX)**

Roll Call: Ayes: Galan, Gattuso, Marchese, McIvor, Schauer

Nays: Avci, Poteraske

Absent: None

Results: Ayes 5, Nays 2, Absent 0

**MOTION DULY CARRIED**

It was moved by Alderman Galan and seconded by Alderman Gattuso to approve the following motion:

**E. ORDINANCE NO. O-31-09 CONSIDERATION OF A MOTION TO APPROVE AN ORDINANCE AMENDING CHAPTER 7 (SIMPLIFIED MUNICIPAL TELECOMMUNICATIONS TAX) OF TITLE 3 (BUSINESS REGULATION) OF THE DARIEN CITY CODE**

October 5, 2009

Roll Call: Ayes: Galan, Gattuso, Marchese, McIvor, Schauer

Nays: Avci, Poteraske

Absent: None

Results: Ayes 5, Nays 2, Absent 0

**MOTION DULY CARRIED**

It was moved by Alderman Galan and seconded by Alderman McIvor to approve the following motion:

**F. ORDINANCE NO. O-32-09 CONSIDERATION OF A MOTION TO APPROVE AN ORDINANCE AMENDING SECTIONS 3-4-1 AND 3-4-2 OF THE DARIEN CITY CODE BY INCREASING THE MUNICIPAL RETAILERS' OCCUPATION TAX AND THE MUNICIPAL SERVICE OCCUPATION TAX, RESPECTIVELY, BY ¼%**

Alderman Avci explained that although the tax increases are needed, he feels it would have been more appropriate to act on them during the budget season, which would provide more time to inform the public.

Mayor Weaver explained the necessity of moving forward with the tax increases at this time. Attorney Murphey confirmed these ordinances must be adopted by the end of October.

Alderman McIvor requested that information on the tax increases be posted on the city's website, and suggested a front desk handout be provided. Alderman McIvor feels comfortable with the increases that were discussed during the Goal Setting and Work Sessions.

Administrator Vana advised that information on this issue will be placed in the next **Neighbors of Darien** issue.

Treasurer Coren advised that the city recently learned that the State is cutting the city's revenues by over \$700,000 in the last seven months of this fiscal year. Many of the city's capital project programs have been performed, and there is no way to make a substantial cut in the current budget. It is important to implement the ordinances now since there is a considerable length of time between adoption

**October 5, 2009**

of the ordinance and when taxes are actually collected. Sales tax from the ordinance passed this evening will not be collected until next July.

Don Damon reiterated his earlier comments.

Roll Call: Ayes: Galan, Gattuso, Marchese, McIvor, Schauer

Nays: Avci, Poteraske

Absent: None

Results: Ayes 5, Nays 2, Absent 0

**MOTION DULY CARRIED**

It was moved by Alderman Galan and seconded by Alderman Gattuso to approve the ordinance as presented.

**G. ORDINANCE NO. O-28-09 CONSIDERATION OF A MOTION TO APPROVE AN ORDINANCE AMENDING TITLE 3, CHAPTER 3, "LIQUOR CONTROL REGULATIONS," OF THE DARIEN CITY CODE BY ADDING NEW SECTION 3-3-25, "PROHIBITION OF VIDEO GAMING," THERETO**

Discussion: Alderman Schauer expressed a desire to table consideration of the ordinance for approximately six months, in order to acquire more information from the State.

Attorney Murphey advised that the State intends on providing the Rules and Regulations by the beginning year. Municipalities have the ongoing ability to prohibit the gaming devices.

Mayor Weaver pointed out that DuPage County and a number of communities have already banned the gaming devices.

Aldermen Marchese, McIvor, and Schauer would like the ordinance tabled.

**MOTION TO TABLE**

It was moved by Alderman McIvor and seconded by Alderman Marchese to table consideration of a motion until the second meeting in December, 2009:

Roll Call: Ayes: Avci, Galan, Gattuso, Marchese, McIvor, Poteraske, Schauer

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

**MOTION DULY CARRIED**

17. **QUESTIONS, COMMENTS AND ANNOUNCEMENTS — GENERAL**

In response to Alderman Galan, Mayor Weaver and Clerk Coleman advised that a liquor license will not be pursued for Walgreens until an application is received.

In response to Alderman Galan, Mayor Weaver advised that a Freedom of Information Workshop will be scheduled in order to apprise the City Council and staff of the new laws which go into effect January 1, 2010.

Mayor Weaver announced that she was in attendance for the ribbon cutting ceremony at Froots. Froots has re-opened under new ownership, and is located between the cleaners and Aodake in Darien Town Center development. Mayor Weaver welcomed Froots back into Darien.

Greg Krcmar, 2200 Green Valley Road, addressed the City Council with concerns over the tax increases, and expressed displeasure that the meetings where the increases were discussed were not televised. Mr. Krcmar plans on participating more in the process in the future.

Mayor Weaver explained that the budget is reviewed carefully every year, and the City Council is fiscally cautious. The city provides many services to the residents, and the City Council is diligent in their efforts not to cut or reduce the services which improve the community.

At the request of Mr. Krcmar, Mayor Weaver reviewed the increases.

Alderman McIvor understands and relates to Mr. Krcmar's concerns since she is also a taxpayer. Alderman McIvor pointed out that when the city's budget is reviewed, adjustments are made to address the concerns over a specific period of time. At this time, adjustments need to be made to address the loss of revenue from the State. The city has to pay for projects which have been performed and completed. This year there is a gap

**October 5, 2009**

that needs to be bridged. When revenue and property taxes are back to where they should be, Alderman McIvor would be very happy to consider reducing the taxes.

Alderman Marchese encouraged Mr. Krcmar to attend the City Council budget review meetings which will be conducted in February and March. The City Council spends an inordinate amount of time reviewing the budget line by line, to see what can be cut. When the City Council discussed the possibility of foregoing the \$40,000 that is paid for the free leaf pick-up, e-mails from residents in opposition were received. The city provides many services that the residents have come to expect. Alderman Marchese advised that he has served on the council for 13 years, and has found the current group to be fiscally responsible.

Mr. Krcmar reiterated his desire that the city keep the public better informed.

In response to Kevin Monaghan of 7509 Norman Drive, Mayor Weaver clarified that the loss of \$700,000 is due to the reduction in the State's income.

Administrator Vana explained that the reduction in revenue from the State came through the Illinois Municipal League. During the Goal Setting Session and information distributed this evening, it was determined that \$1.5 million was needed to fund an emergency fund balance and for cash flow. The amounts approved this evening were needed in order for the city to maintain services and a three month operating fund balance in the general fund. Additional cuts may be necessary in order to continue capital projects and to maintain other services.

18. **EXECUTIVE SESSION**

It was moved by Alderman McIvor and seconded by Alderman Galan to go into Executive Session for the purpose of discussing Sale or Lease of Real Estate, Section 2(C)(6) of the Open Meetings Act at 9:00 P.M. No action will take place this evening as a result of these discussions.

Roll Call: Ayes: Avci, Galan, Gattuso, Marchese, McIvor, Poteraske, Schauer

Nays: None

Absent: None

Results: Ayes 7, Nays 0, Absent 0

**MOTION DULY CARRIED**

**EXECUTIVE SESSION ADJOURNMENT**

**October 5, 2009**

It was moved by Alderman Gattuso and seconded by Alderman Marchese to adjourn into open session.

**REVERSE ROLL CALL - MOTION DULY CARRIED**

The Executive Session meeting adjourned at 9:35 P.M.

19. **ADJOURNMENT**

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

**VIA VOICE VOTE – MOTION DULY CARRIED**

The City Council meeting adjourned at 9:35 P.M.

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Mayor

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City Clerk

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All supporting documentation and report originals of these minutes are on file in the Office of the City Clerk under File Number 10-05-09.  
Minutes of 10-05-09 CCM

## ***Mayoral Proclamation***

***Whereas, an estimated 192,370 new cases of female breast cancer will be diagnosed in women in the United States during 2009; and***

***Whereas, an estimated 1,910 new cases of male breast cancer will be diagnosed in 2009 and 20 will die of the disease; and***

***Whereas, early detection and prompt treatment can significantly reduce suffering and deaths caused by this disease; and***

***Whereas, mammography, an “x-ray” of the breast, is recognized as the single most effective method of detecting breast changes that may be cancer long before physical symptoms can be seen or felt; and***

***Whereas, the American Cancer Society is the voluntary community based health organization in Illinois that is committed to saving lives by helping stay well, get well, by finding cures and by fighting back.***

***NOW, THEREFORE, I, Kathleen Moesle Weaver, Mayor of the City of Darien, do hereby proclaim the Month of October 2009, as***

***National Breast Cancer Awareness Month***

# ***Mayoral Proclamation***

*Page 2*

*and urge all women of the City of Darien to protect themselves against breast cancer by consulting their health care provider on breast cancer screening including routine mammography and tell others about the steps to early detection.*

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

***DONE, this nineteenth day of October Two-Thousand Nine.***

---

*Kathleen Moesle Weaver, Mayor*

*Attest:*

---

*Joanne F. Coleman, City Clerk*



# City of Darien, Illinois

Comprehensive Annual Financial Report  
For the Fiscal Year Ended  
April 30, 2009



Prepared by General Administration Department

Michael J. Coren  
City Treasurer

CITY OF DARIEN, ILLINOIS  
COMPREHENSIVE ANNUAL  
FINANCIAL REPORT

For the Year Ended  
April 30, 2009

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, 2009

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MAYOR

Kathleen Moesle Weaver

CITY COUNCIL

Halil Avcı  
William R. Durkin  
John Galan  
John F. Poteraske, Jr.  
Carolyn A. Gattuso  
Joseph A. Marchese  
Sylvia McIvor

CITY TREASURER

Michael J. Coren

CITY CLERK

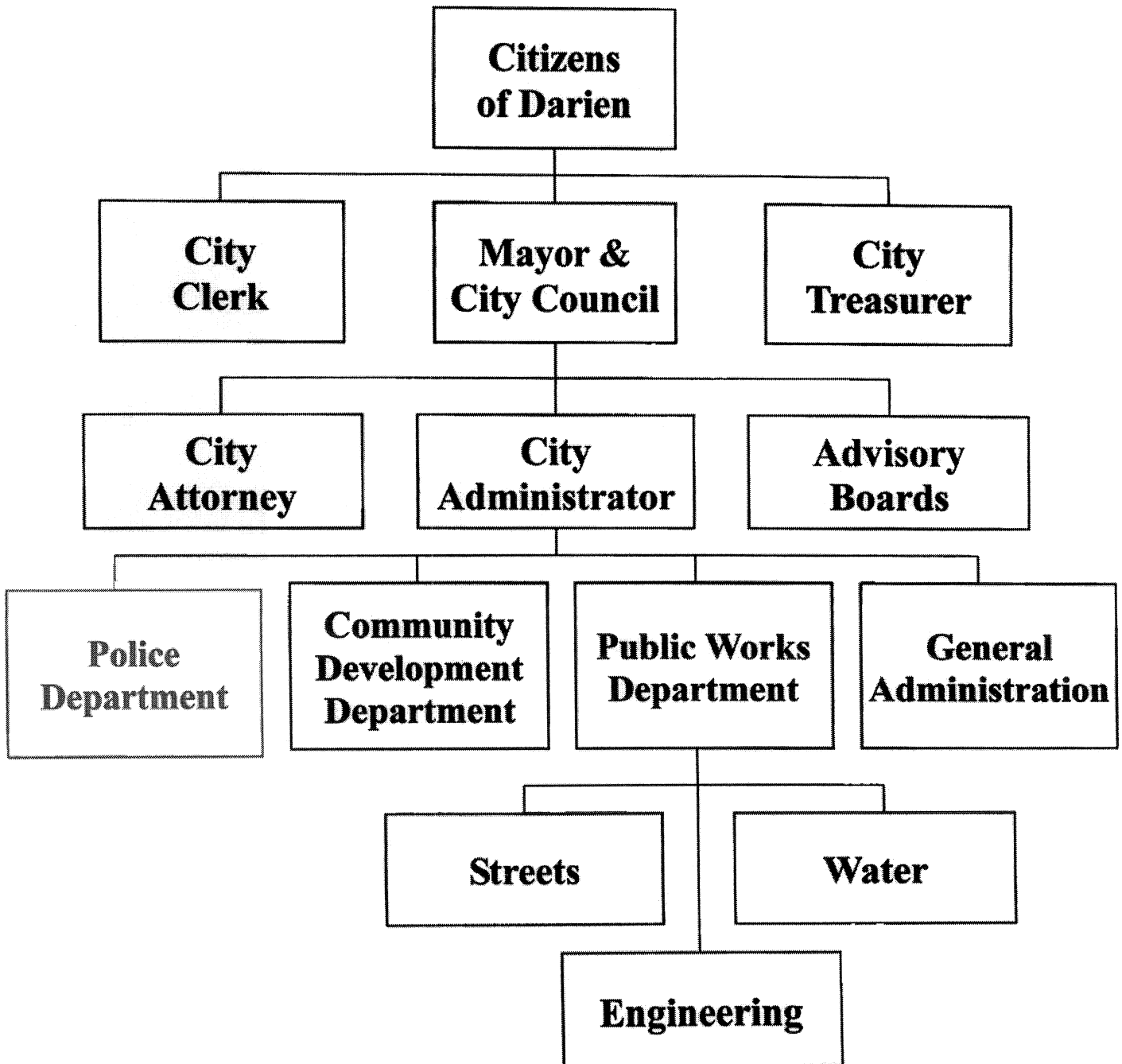
Joanne F. Coleman

CITY ATTORNEY

John B. Murphy



**CITY OF DARIEN  
ORGANIZATIONAL CHART**





# CITY OF DARIEN

In the County of DuPage and the State of Illinois  
Incorporated 1969

October 14, 2009

To: The Honorable Mayor and Alderman  
Citizens of the City of Darien, Illinois

The Comprehensive Annual Financial Report (CAFR) of the City of Darien for the year ended April 30, 2009, is hereby submitted. State law, as well as local ordinances, requires that the City publish within six months of the close of each fiscal year, a report on its financial position and activity presented in conformance with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants.

Responsibility for both the accuracy of the data presented and the fairness of the presentation, including all disclosures, rests with the City management. We believe the data as presented is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the City's financial position and changes in financial position as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain maximum understanding of the City's financial condition have been included. The organization and content of the report follows the standards for annual financial reporting promulgated by the Governmental Accounting Standards Board (GASB). To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework to protect the assets of the City and to compile sufficiently reliable information for the preparation of the City of Darien's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City's internal control framework has been designed to provide reasonable rather than absolute assurance that the financial statements are free of material misstatements. As management, we assert that to the best of our knowledge and belief, this financial report is complete and reliable in all material aspects.

The City's financial statements have been audited by Sikich, LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of Darien for the year ended April 30, 2009, are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the



# CITY OF DARIEN

financial statements; assessing the accounting principles used and significant estimates made by management; and evaluation of the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the City's financial statements of the year ended April 30, 2009, are presented fairly in conformity with GAAP. The independent auditors' report is presented as the first component of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management Discussion & Analysis (MD&A). This letter of transmittal is designed to complement that analysis and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

This report includes all financial activity for the funds, and departments for which the City is financially accountable. The criteria used to determine financial accountability is defined in the Notes to the Financial Statements. The Police pension fund has its own separate Board that administers their fund resources and uses. Other local governments that serve the Darien community do not qualify as entities for which the City is accountable. These governments include the Darien Park District, Indian Prairie Library, Darien-Woodridge Fire Department, and all school districts. Therefore, the financial activities of these entities are not included in this report.

## **PROFILE OF THE CITY OF DARIEN**

The City of Darien, which has land area of about 9.5 miles, is located in DuPage County and is 25 miles west of Chicago. DuPage County is the second most populated county in Illinois, after Cook County. Along with several major arterial highways within minutes of the City limits, the Burlington Northern commuter train is approximately 10 minutes from City limits.

The resident population is 23,615; however, the City's retail corridor and corporate business parks raise the daytime population and economic activity, providing the City the benefit of a significant level of sales tax revenue. The property tax base is 80 percent residential and 20 percent commercial. The ten leading taxpayers represent 7 percent of the total tax base.

The City of Darien was incorporated in 1969. Today, the City operates under the Administrator form of government. The City elected by referendum to be a home-rule community and provides a full range of municipal services to its residential and commercial customers. These services include police protection, building inspection services, emergency 911 dispatch service, water services, community development services and the construction and maintenance of streets, stormwater and other municipal infrastructure.

The City of Darien has several specific policies to guide its financial operations. Those policies relate to accounting and financial reporting, budgeting, cash management and

# CITY OF DARIEN

investments and purchasing. The City maintains budgetary controls to ensure compliance with legal provisions embodied in the annual budget approved by the City Council. Activities of all City funds are included in the annual budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the budgeted amount) is established by the fund; however, City management uses stricter controls on transfers between functions requiring approval of the City Council. The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates.

## MAJOR INITIATIVES

The City of Darien, following specific directives from the Mayor, City Council and the City Administrator has been involved in a variety of projects throughout the year. These projects reflect the City's commitment to ensuring that its residents are able to live and work in an enviable environment. The most significant of these projects are discussed more thoroughly below:

- Subsidized taxi program for Darien senior citizens and residents with disabilities.
- Funds to continue on the Mayor and Council's goal of establishment of the Central Business District.
- Additional Street lights for improved visibility and safety.
- A 50/50 tree program where dead, damaged or diseased parkway trees can be replaced with the City and property owner sharing the cost.
- Parkway tree trimming, where approximately 1,700 parkway trees are trimmed and pruned to improve appearance and vitality.
- Snow removal from City streets and specified "safety sidewalks".
- Mowing of County rights-of-way within the City's limits.
- Continued full subsidy of the leaf pickup program.
- Free, curbside brush pickup each month from April to October.
- Continued emphasis on keeping our crime rate one of the lowest in DuPage County.
- Contributing to the DuPage Senior Council to permit them to continue to provide food services for elderly residents of Darien.
- Contributing to the DuPage Children's Center to permit them to continue to provide investigative services from crimes against youth residents of Darien.
- Rear Yard Drainage Assistance Program and drainage improvements in conjunction with the road paving program.
- Joint funding with Downers Grove and Woodridge to provide 4<sup>th</sup> of July fireworks.
- Construction of a number of capital improvement projects that will improve storm water drainage, repair roads, sidewalks and curbs.
- Providing for the Resident Joint Bid for Services Program in which the City obtains resident bid prices for tree trimming and concrete work on private property as part of the public bid specifications.



# CITY OF DARIEN

## **FACTORS AFFECTING FINANCIAL CONDITION**

Local Economy: The City of Darien maintained a relative strong financial position during the year. As revenues increase and decrease, as they do, management continually monitors their impact on the budget and makes decisions accordingly. Major revenue sources include property taxes, sales tax, State Income tax, Telecommunications tax and the Utility tax. The unemployment rate went from 5.4% to 9.9% as of April 30, 2009. The equalized assessed valuation (EAV) of property in Darien continues to increase. The EAV for the City was 1,019,501,921 for the 2008 tax levy, increasing by 6 percent from a year ago.

Long-Term Financial Planning: The last several years the City of Darien has established the practice of projecting out 3 years during the budget process. The City also prepares a long-term capital improvement plan based on identifying capital improvement needs and resources available.

Cash Management Policies and Practices: Cash in the City's operating funds was invested in the Illinois State Treasurer's Pool (Illinois Funds) and Certificates of Deposits and other collateralized accounts. The maturities of the investments range from 3 months to 1 year and the average yield on the investments were three percent. The Police pension funds are managed by their board. The board has a money manager, who makes recommendations to maximize the total return on the portfolio, within the constraints of the Pension Board's investment policy. The board evaluates the advice of the money manager and votes on any investment changes. The pension portfolio's typically experience a higher rate of return than the operating funds of the City because the pension invest in long-term securities, consistent with their needs.

Budget System: The City operates under a single-year budget program. The budget is approved as an ordinance for each fiscal year by Council. The budget process begins in October and includes resident input, staff meetings, department director requests and formal presentation of a municipal budget recommendation by the City Administrator with final budget approval by Council before the beginning of the fiscal year. Each line item has details justifying the total expense for that line item. The budget is adopted by the City Council is at the fund level.

Risk Management: The City is part of the IRMA risk pool for its insurance program.

Pension and other Post-Employment Benefits: The City sponsors a single-employer defined benefit pension plan for its police officers as required by State law. Each year, the Pension Board contracts with an independent actuary who calculates the annual contribution to be made by the City each year to ensure the plan will be able to fully meet its obligations to disabled and retired employees. The City fully funds each year's annual required contribution to the respective pension plans as determined by the actuarial

# CITY OF DARIEN

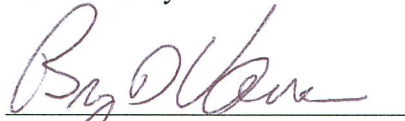
report. The City also provides pension benefits for its nonpublic safety and civilian police personnel. These benefits are provided through a statewide plan managed by the Illinois Municipal Retirement Fund (IMRF). The City has no obligation in connection with employee benefits offered through this plan beyond its contractual payments to IMRF.

Awards: The Government Finance Officers Association (GFOA) award honors governments with a high standard of reporting excellence and easy to read and efficiently organized CAFRs. This award is only valid for a one year period. The City believes that the current CAFR will meet all the requirements for this award and will be submitted to the GFOA this year to determine this report's eligibility for another certificate.

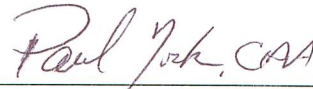
## ACKNOWLEDGEMENTS

I want to take this opportunity to thank the members of the Finance team for all their efforts. I also wish to express appreciation for the policies and decisions provided by the City Council as reflected in this report.

Submitted by:



Bryon Vana  
City Administrator



Paul Nosek, CPA  
Accounting Manager

## **FINANCIAL SECTION**

**INDEPENDENT AUDITOR'S REPORT**





998 Corporate Boulevard • Aurora, IL 60502

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 as of and for the year ended April 30, 2009, which collectively comprise the City of Darien, Illinois' basic financial statements as listed in the table of contents. These basic financial statements are the responsibility of the City of Darien, Illinois' management. Our responsibility is to express opinions on these basic 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 basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the basic 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, 2009, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and the other required supplementary information listed in the accompanying table of contents are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Darien, Illinois' basic financial statements. The combining and individual fund financial statements and schedules and supplemental data as listed in the table of contents 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 and supplemental data have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly presented in all material respects in relation to the basic financial statements taken as a whole.

The introductory and statistical information listed in the table of contents was not audited by us, and accordingly, we do not express an opinion thereon.

A handwritten signature in cursive script, appearing to read "Schick LLP".

Aurora, Illinois  
August 21, 2009

**GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS**

***CITY OF DARIEN***  
***Management's Discussion and Analysis***  
***For the Year Ended April 30, 2009***

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**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, 2009. 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 letter of transmittal, which can be found on pages iii to vi in this report and the City's financial statements.

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

***FINANCIAL HIGHLIGHTS***

- ❑ The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$22.9 million (net assets).
- ❑ As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$5.97 million, a decrease of \$.89 million in comparison with the prior year. Approximately \$5.9 million is available for spending at the government's discretion (unreserved fund balance).
- ❑ At the end of the current fiscal year, unreserved fund balance for the General Fund was \$ 2.9 million, or 24 percent of the total General Fund expenditures.
- ❑ The City's total debt increased by \$1.3 million during the current year to \$10.1 million. The City issued \$2.4 million in bonds for capital projects over the next several years.

***OVERVIEW OF THE FINANCIAL STATEMENTS***

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

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

***CITY OF DARIEN***  
***Management's Discussion and Analysis***  
***For the Year Ended April 30, 2009***

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

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the City of Darien's finances, in a manner similar to a private-sector business, and are reported using the accrual basis of accounting and economic resources measurement focus.

The statement of net assets presents information on all of the City's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the fiscal year being reported. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements can be divided into two types of activities: governmental and business-type. Governmental activities present the functions of the City that are principally supported by taxes and intergovernmental revenues. Business-type activities present the functions that are intended to recover all or a significant portion of their costs through user fees and charges. The City's governmental activities include functions like general government, public safety, and public works. The City's water department is included as a business-type activity.

**Fund Financial Statements**

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, like other units of government, 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.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements and are reported using the modified accrual basis of accounting and current financial resources measurement focus. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows

(See Independent Auditor's Report)

***CITY OF DARIEN***  
***Management's Discussion and Analysis***  
***For the Year Ended April 30, 2009***

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and outflows of spendable resources; as well as, on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains eighteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Motor Fuel Tax Fund, Joint Use Facility, Capital Improvements and Debt Service all of which are considered to be major funds. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules elsewhere in this report.

The City adopts an annual budget for each of the major funds listed above. A budgetary comparison statement has been provided for each major fund to demonstrate compliance with this budget.

Proprietary funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City's proprietary funds present the activities and balances in the Water Fund, which is considered to be a major fund, using the accrual basis of accounting and economic resources measurement focus. Proprietary funds provide the same type of information as the government-wide financial statements, but in greater detail. The proprietary funds reflect the private-sector type operation, where the fee for service typically covers all or most of the cost of operation and maintenance including depreciation.

Fiduciary funds are used to account for resources held for the benefit of parties outside the city. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that for the government-wide financial statements.

***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.

**CITY OF DARIEN**  
**Management's Discussion and Analysis**  
**For the Year Ended April 30, 2009**

**Other Information**

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

<b>Condensed Statement of Net Assets</b> As of April 30, 2009 (In millions of dollars)									
	<b><u>Governmental</u></b> <b><u>Activities</u></b>			<b><u>Business-Type</u></b> <b><u>Activities</u></b>			<b><u>Government</u></b> <b><u>Total</u></b>		
	<b><u>2009</u></b>	<b><u>2008</u></b>	<b><u>Change</u></b>	<b><u>2009</u></b>	<b><u>2008</u></b>	<b><u>Change</u></b>	<b><u>2009</u></b>	<b><u>2008</u></b>	<b><u>Change</u></b>
Current and other assets	\$8.8	\$9.04	(.24)	1.77	\$2.44	(.67)	10.57	11.48	(.91)
Capital assets	<u>17.69</u>	<u>16.62</u>	<u>1.07</u>	<u>8.09</u>	<u>7.98</u>	<u>.11</u>	<u>25.78</u>	<u>24.60</u>	<u>1.18</u>
<b>Total Assets</b>	<b><u>26.49</u></b>	<b><u>25.66</u></b>	<b><u>.83</u></b>	<b><u>9.86</u></b>	<b><u>10.42</u></b>	<b><u>(.56)</u></b>	<b><u>36.35</u></b>	<b><u>36.08</u></b>	<b><u>.27</u></b>
Long-term liabilities	6.48	4.42	2.06	3.70	3.74	(.04)	10.18	8.16	2.02
Other liabilities	<u>2.95</u>	<u>2.76</u>	<u>.19</u>	<u>.26</u>	<u>.40</u>	<u>(.14)</u>	<u>3.21</u>	<u>3.16</u>	<u>.05</u>
<b>Total Liabilities</b>	<b><u>9.43</u></b>	<b><u>7.18</u></b>	<b><u>2.25</u></b>	<b><u>3.96</u></b>	<b><u>4.14</u></b>	<b><u>(.18)</u></b>	<b><u>13.39</u></b>	<b><u>11.32</u></b>	<b><u>2.07</u></b>
<i>Net assets:</i>									
Invested in capital assets, net of related debt	11.53	11.93	(.40)	4.39	4.14	.25	15.92	16.07	(.15)
Restricted	.04	.19	(.15)	0	0.00	0.00	.04	.19	(.15)
Unrestricted	<u>5.49</u>	<u>6.36</u>	<u>(.87)</u>	<u>1.51</u>	<u>2.14</u>	<u>(.63)</u>	<u>7.00</u>	<u>8.50</u>	<u>(1.50)</u>
<b>Total Net Assets</b>	<b><u>\$17.06</u></b>	<b><u>18.48</u></b>	<b><u>(1.42)</u></b>	<b><u>5.90</u></b>	<b><u>6.28</u></b>	<b><u>(.38)</u></b>	<b><u>22.96</u></b>	<b><u>24.76</u></b>	<b><u>(1.80)</u></b>

**Normal Impacts**

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

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

(See Independent Auditor's Report)  
 MD&A 4

***CITY OF DARIEN***  
***Management's Discussion and Analysis***  
***For the Year Ended April 30, 2009***

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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 assets invested in capital assets, net of related debt.

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 assets and increase invested in capital assets, net of related debt.

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

Reduction of capital assets through depreciation – which will reduce capital assets and net assets invested in capital assets, net of related debt.

**Current Year Impacts**

As noted earlier, net assets may serve over time as a useful indicator of a governments' financial position. In the case of the City of Darien, total net assets decreased approximately \$1.79 million from \$24.76 million to \$22.97 million. The City of Darien total assets equal \$22.97 million. The City of Darien total liabilities equal \$13.39 million.

The City experienced a decrease in current and other assets as it decreased the amounts receivable for collection of income tax and sales tax collections, and its cash and investments.

The City of Darien's assessed property tax rate was .2210. The City of Darien's portion of a resident's tax bill is small percentage 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 assets of the governmental activities is restricted for street maintenance, road improvements, and special assessments. The unrestricted combined balance, for both governmental and business type activities, of \$7.00 million may be used to meet the ongoing City obligations to their citizens and creditors. All net asset categories show positive balances at yearend.



**CITY OF DARIEN**  
**Management's Discussion and Analysis**  
**For the Year Ended April 30, 2009**

<b>Condensed Statement of Activities</b>									
<b>As of April 30, 2009</b>									
<b>(In millions of dollars)</b>									
	<u>Governmental</u>			<u>Business-Type</u>			<u>Government</u>		
	<u>Activities</u>			<u>Activities</u>			<u>Total</u>		
	<u>2009</u>	<u>2008</u>	<u>Change</u>	<u>2009</u>	<u>2008</u>	<u>Change</u>	<u>2009</u>	<u>2008</u>	<u>Change</u>
<b>Revenues:</b>									
<i>Program Revenues:</i>									
Charges for Services	\$1.00	\$1.76	(.76)	\$3.37	\$2.9	.5	\$4.37	\$4.66	.36
Operating Grants and Contributions	.64	0.68	(.04)	-	-	-	.64	0.68	(.04)
<i>General Revenues:</i>									
Property taxes	1.7	1.6	.10	-	-	-	1.7	1.6	.1
Other Taxes	7.9	8.2	(.30)	-	-	-	7.9	8.2	(.3)
Other General Revenues	<u>1.2</u>	<u>1.8</u>	<u>(.60)</u>	<u>.20</u>	<u>.2</u>	<u>-</u>	<u>1.4</u>	<u>2.0</u>	<u>(.60)</u>
<b>Total Revenues</b>	<b>12.44</b>	<b>14.04</b>	<b>(1.60)</b>	<b>3.57</b>	<b>3.1</b>	<b>.5</b>	<b>16.01</b>	<b>17.14</b>	<b>(.48)</b>
<b>Expenses:</b>									
Administration	1.74	1.8	(.06)	-	-	-	1.74	1.8	(.1)
Public Works	2.43	2.5	(.07)	-	-	-	2.43	2.5	(.1)
Public Safety	9.36	8.4	.96	-	-	-	9.36	8.4	1.0
Interest and Fees	.33	.2	.13	-	-	-	.33	.2	.13
Water	<u>0.0</u>	<u>0.0</u>	<u>0.00</u>	<u>3.95</u>	<u>3.1</u>	<u>.9</u>	<u>3.95</u>	<u>3.1</u>	<u>.9</u>
<b>Total Expenses</b>	<b>13.86</b>	<b>12.9</b>	<b>.96</b>	<b>3.95</b>	<b>3.1</b>	<b>.9</b>	<b>17.81</b>	<b>16.00</b>	<b>1.8</b>
Increase (Decrease) in Net Assets Before Prior Period Adjustment									
	(1.42)	1.1	(2.52)	(.38)	0.	(.37)	(1.80)	1.14	(2.94)
Prior Period Adjustment									
	=	<u>.30</u>	<u>(.30)</u>	-	-	-	=	<u>.29</u>	<u>(.29)</u>
Change in Net Assets	(1.42)	1.4	(2.82)	(.38)	0	(.37)	(1.80)	1.4	(3.20)
Net Assets, Beginning of Year	<u>18.48</u>	<u>17.1</u>	<u>1.4</u>	<u>6.28</u>	<u>6.3</u>	<u>-</u>	<u>24.76</u>	<u>23.4</u>	<u>1.4</u>
<b>Net Assets, End of Year</b>	<b>17.06</b>	<b>\$18.5</b>	<b>(1.42)</b>	<b>5.90</b>	<b>\$6.3</b>	<b>(.4)</b>	<b>22.96</b>	<b>\$24.8</b>	<b>(1.8)</b>

***CITY OF DARIEN***  
***Management's Discussion and Analysis***  
***For the Year Ended April 30, 2009***

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**Normal Impacts**

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

**Revenues**

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

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

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

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

**Expenses**

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

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

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

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

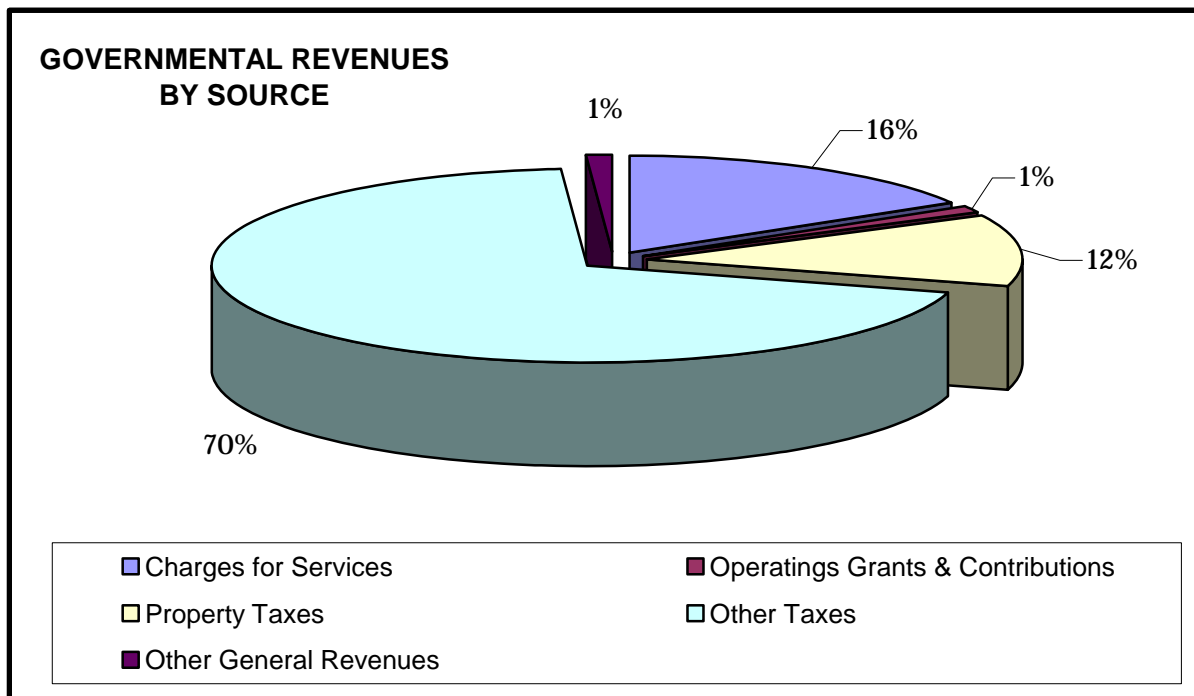
**CITY OF DARIEN**  
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**For the Year Ended April 30, 2009**

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**Current Year Impacts**

The Governmental Activities experienced a decrease in revenue of \$1.6 million and an increase in spending resulted in a decrease in net assets of \$1.5 million compared to total net assets of \$18.5 million in the prior fiscal year.

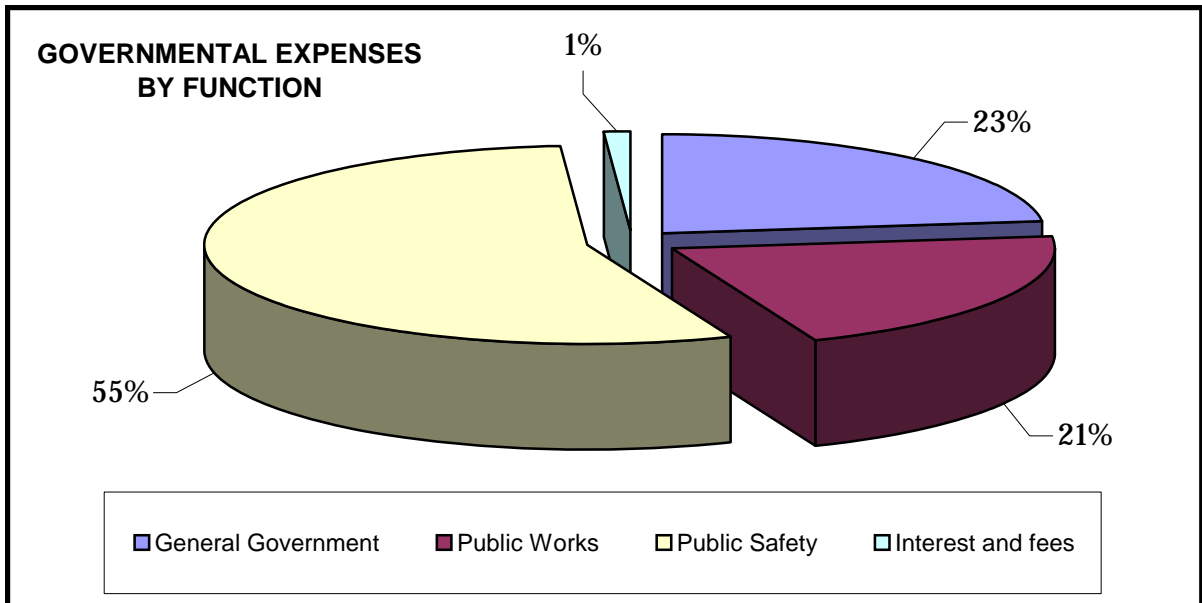
**GOVERNMENTAL ACTIVITIES**



**Revenues**

The City of Darien experienced a decrease in total revenue for this fiscal year. This decrease in revenues amounted to \$1.6 million. (see page 6 of MD&A)The decrease in revenues was directly related to the fact that in FYE08 the City received a rebate from the Du Page Water Commission of \$1 million which was a one time rebate. Other contributing factors for the decrease were the general state of the economy and the resulting lower sales tax collected, also from the collection of state shared revenues of State Income Tax, Municipal Utility Tax, and the Motor Fuel Allotment. These receipts decreased slightly over last year.

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**For the Year Ended April 30, 2009**

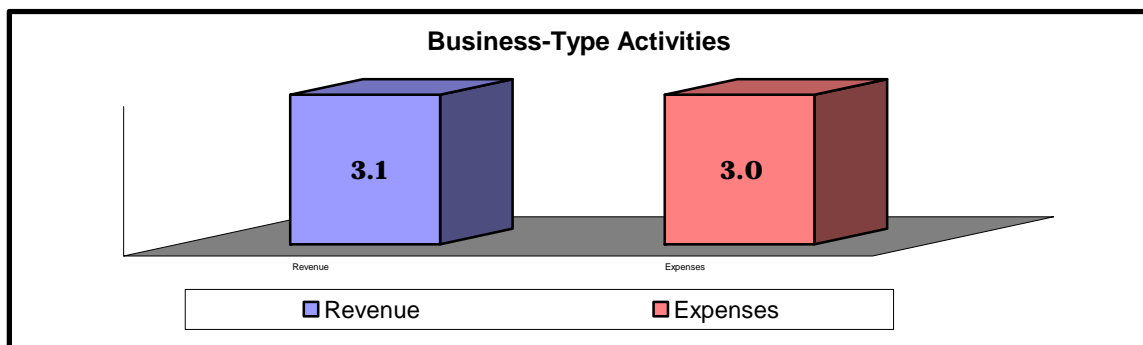


**Expenses**

The City of Darien's overall expenses in the current fiscal year increased over the previous year, \$25 thousand of which a majority went towards public safety.

As a result of an attempt to conserve overall spending, general government departmental spending actually decreased only slightly. Spending was reduced in the Administration Department by 8%. Public Works decreased by 21% and Public Safety had an increase of 6%.

**Business Type Activities**



The Business-Type activity of the City of Darien includes the Water Department. The Water Departments serves the city residents and businesses; as well as providing water to the villages of Downers Grove and Woodridge. Pricing of water is based on fee determined by the

***CITY OF DARIEN***  
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***For the Year Ended April 30, 2009***

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supplier of water, the DuPage Water Commission. Sales of water (revenues) can be affected by climate, at times, with warmer and drier summers bringing higher demand. The operating revenues of the Water Department increased by \$464 thousand in comparison to the prior year, due to increased demand by consumers and the addition of new customers that were added on to the system.

The City sets a goal of transferring \$250 thousand from its Water Department to the General Fund. Operating expenses increased \$370 thousand for this fiscal year. The increase was the result of increases in contractual and material supply expenses for the water system as well as the additional customers and the increased water rates from the City of Chicago which was not passed on to residents.

***FINANCIAL ANALYSIS OF THE CITY'S FUNDS***

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

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

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

At of the end of the current fiscal year, the City of Darien's governmental funds reported a combined (major and non-major) ending fund balance of \$5.97 million; a decrease of \$.89 million over fiscal 2009.

The fund balance of the City of Darien's general fund decreased by \$1.2 million to \$2.9 million during the current fiscal year. (see page 42 of Financial Statements)

***GENERAL FUND BUDGETARY HIGHLIGHTS***

Over the course of the year 2009, the original budget was not altered or amended. The increase of actual revenue from projected total revenues equaled approximately \$165 thousand in the General Fund for the fiscal year. Over the course of the year the City realized an increase in budgeted revenue for property taxes and utility taxes. (see page 49 of Audit report.)

The actual expenditures for fiscal year 2009 were less than budgeted amounts by \$965 thousand. General government expenses were reduced by 9%; Public Works expenses were reduced by 21%; and Public Safety expenses were increased by 6%. (see page 55 of financial statements)

(See Independent Auditor's Report)

***CITY OF DARIEN***  
***Management's Discussion and Analysis***  
***For the Year Ended April 30, 2009***

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***CAPITAL ASSET AND DEBT ADMINISTRATION***

**Capital assets**

At the end of fiscal 2009, the City of Darien had total capital assets (net of accumulated depreciation) of \$25.8 million, invested in a broad range of capital assets including police and public works equipment, buildings, water facilities, roads, streets, and sewer lines. The total increase in the City's capital assets for the current year was \$1.2 million or 5% total increase. This increase was related to capital assets being purchased.

**Debt Administration**

The debt administration discussion covers two types of debt reported by the City's financial statements. The City's governmental activities include the note payable and a general obligation bond issuance for the acquisition and construction of major capital facilities. Overall, the City's governmental activities report a total debt of \$5.9 million. The City began the fiscal year with a balance of \$4.4 million in debt, and issued \$2.3 million in new debt for various capital projects.

In the City's business-type activities a total debt of \$3.7 million is reported. Debt was reduced in the City business-type activity during 2009 by \$165 thousand, and issued no new debt. The business activity debt is paid primarily by revenues generated by the Water Department's sale of water fee for service. The revenue bonds of the business-type activity are obligations of the business-type activity only and are used for infrastructure and building improvements to the system. (More detailed information about the City's long-term liabilities is presented in Note 6 to 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 economic downturn. The unemployment rate for the most recent period available for this year, is 9.8% 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 and benefits. The City of Darien, along with all other municipalities, is also struggling to deal with the seemingly endless double-digit annual percentage increases in the premium cost of health insurance. Other factors bearing on the City's future include increases in water rates charged, and the general state of the economy. All of the local economic factors, revenue projections, and analysis of the City's expenditures are factored in the future fiscal budget plans.

***CITY OF DARIEN***  
***Management's Discussion and Analysis***  
***For the Year Ended April 30, 2009***

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***REQUESTS FOR INFORMATION***

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

Bryon Vana  
City Administrator  
1702 Plainfield Road  
Darien, Illinois 60561

CITY OF DARIEN, ILLINOIS  
STATEMENT OF NET ASSETS

April 30, 2009

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,582,175	\$ 1,087,129	\$ 5,669,304
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	2,230,569	-	2,230,569
Accounts	246	642,415	642,661
Accrued interest	22,697	5,262	27,959
Intergovernmental	1,502,821	-	1,502,821
Other	356,740	-	356,740
Net pension asset	32,920	-	32,920
Prepays	48,362	5,033	53,395
Deferred bond issuance costs	19,064	31,584	50,648
Inventories	6,481	-	6,481
Capital assets not being depreciated	7,313,336	100,000	7,413,336
Capital assets being depreciated	10,378,626	7,993,356	18,371,982
<b>Total assets</b>	<b>26,494,037</b>	<b>9,864,779</b>	<b>36,358,816</b>
<b>LIABILITIES</b>			
Accounts payable	231,392	168,662	400,054
Accrued payroll	167,046	18,615	185,661
Accrued interest payable	169,472	67,392	236,864
Deferred revenue	2,230,569	-	2,230,569
Deposits payable	139,449	-	139,449
Other payables	849	-	849
Darien Helping Darien fund	1,182	-	1,182
DTC maintenance escrow	10,000	-	10,000
Noncurrent liabilities			
Due within one year	579,157	152,878	732,035
Due in more than one year	5,903,723	3,548,319	9,452,042
<b>Total liabilities</b>	<b>9,432,839</b>	<b>3,955,866</b>	<b>13,388,705</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	11,532,926	4,398,355	15,931,281
Restricted for			
Debt service	12,792	-	12,792
Special service area	15,173	-	15,173
Public safety	8,071	-	8,071
Unrestricted	5,492,236	1,510,558	7,002,794
<b>TOTAL NET ASSETS</b>	<b>\$ 17,061,198</b>	<b>\$ 5,908,913</b>	<b>\$ 22,970,111</b>

See accompanying notes to financial statements.



CITY OF DARIEN, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2009

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants	Capital Grants
<b>PRIMARY GOVERNMENT</b>				
Governmental Activities				
General government	\$ 1,743,197	\$ 1,071,756	\$ -	\$ -
Highways and streets	2,428,999	296,072	633,547	-
Public safety	9,358,571	258,137	3,364	-
Interest and fiscal charges on long-term debt	330,158	-	-	-
Total governmental activities	13,860,925	1,625,965	636,911	-
Business-Type Activities				
Water operations	3,955,029	3,372,144	-	-
Total business-type activities	3,955,029	3,372,144	-	-
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 17,815,954</b>	<b>\$ 4,998,109</b>	<b>\$ 636,911</b>	<b>\$ -</b>

	Net (Expense) Revenue and Change in Net Assets		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (671,441)	\$ -	\$ (671,441)
	(1,499,380)	-	(1,499,380)
	(9,097,070)	-	(9,097,070)
	(330,158)	-	(330,158)
	(11,598,049)	-	(11,598,049)
	-	(582,885)	(582,885)
	-	(582,885)	(582,885)
	(11,598,049)	(582,885)	(12,180,934)
General Revenues			
Taxes			
Property	1,655,025	-	1,655,025
Replacement	7,313	-	7,313
Income	2,151,676	-	2,151,676
Sales	4,350,092	-	4,350,092
Local use	330,452	-	330,452
Telecommunications	337,920	-	337,920
Utility	353,132	-	353,132
Amusement	118,642	-	118,642
Hotel/motel	38,954	-	38,954
Road and bridge	173,173	-	173,173
Investment income	209,566	55,607	265,173
Miscellaneous	456,061	153,571	609,632
Total	10,182,006	209,178	10,391,184
CHANGE IN NET ASSETS	(1,416,043)	(373,707)	(1,789,750)
NET ASSETS, MAY 1	18,477,241	6,282,620	24,759,861
NET ASSETS, APRIL 30	\$ 17,061,198	\$ 5,908,913	\$ 22,970,111

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

BALANCE SHEET  
GOVERNMENTAL FUNDS

April 30, 2009

	General	Motor Fuel Tax	Joint Use Facility	Capital Improvements	Debt Service	Nonmajor	Total
<b>ASSETS</b>							
Cash and cash equivalents	\$ 1,399,455	\$ -	\$ 4,074	\$ 2,683,355	\$ 438,151	\$ 57,140	\$ 4,582,175
Receivables (net, where applicable, of allowances for uncollectibles)							
Property taxes	1,531,119	-	699,450	-	-	-	2,230,569
Intergovernmental	1,456,984	45,837	-	-	-	-	1,502,821
Interest	7,460	-	32	13,071	2,134	246	22,943
Other	355,814	-	-	-	-	926	356,740
Inventory	6,481	-	-	-	-	-	6,481
Prepays	48,362	-	-	-	-	-	48,362
Due from other funds	146,809	-	8,686	11,478	-	-	166,973
<b>TOTAL ASSETS</b>	<b>\$ 4,952,484</b>	<b>\$ 45,837</b>	<b>\$ 712,242</b>	<b>\$ 2,707,904</b>	<b>\$ 440,285</b>	<b>\$ 58,312</b>	<b>\$ 8,917,064</b>

	General	Motor Fuel Tax	Joint Use Facility	Capital Improvements	Debt Service	Nonmajor	Total
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ 203,610	\$ 10,876	\$ -	\$ 16,906	\$ -	\$ -	\$ 231,392
Accrued payroll	167,046	-	-	-	-	-	167,046
Deferred revenue	1,531,119	-	699,450	-	-	-	2,230,569
Deposits payable	139,449	-	-	-	-	-	139,449
Other payables	849	-	-	-	-	-	849
Darien Helping Darien fund	1,182	-	-	-	-	-	1,182
DTC maintenance escrow	10,000	-	-	-	-	-	10,000
Due to other funds	20,164	146,809	-	-	-	-	166,973
<b>Total liabilities</b>	<b>2,073,419</b>	<b>157,685</b>	<b>699,450</b>	<b>16,906</b>	<b>-</b>	<b>-</b>	<b>2,947,460</b>
<b>FUND BALANCES</b>							
Reserved for inventory	6,481	-	-	-	-	-	6,481
Reserved for debt service	-	-	12,792	-	-	-	12,792
Reserved for special service area	-	-	-	-	-	15,173	15,173
Reserved for public safety	-	-	-	-	-	8,071	8,071
Unreserved							
General Fund	2,872,584	-	-	-	-	-	2,872,584
Special Revenue Funds	-	(111,848)	-	-	-	-	(111,848)
Capital Projects Fund	-	-	-	2,690,998	440,285	35,068	3,166,351
<b>Total fund balances</b>	<b>2,879,065</b>	<b>(111,848)</b>	<b>12,792</b>	<b>2,690,998</b>	<b>440,285</b>	<b>58,312</b>	<b>5,969,604</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 4,952,484</b>	<b>\$ 45,837</b>	<b>\$ 712,242</b>	<b>\$ 2,707,904</b>	<b>\$ 440,285</b>	<b>\$ 58,312</b>	<b>\$ 8,917,064</b>

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 ASSETS

For the Year Ended April 30, 2009

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FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 5,969,604
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	17,691,962
Net pension asset is shown as an asset on the statement of net assets	32,920
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:	
Bonds payable	(5,905,000)
Notes payable	(228,166)
Compensated absences payable	(323,844)
Unamortized premiums on long-term debt are other financing sources in governmental funds in the year of issuance but are capitalized and amortized on the statement of net assets	(29,415)
Unamortized discounts on long-term debt are other financing uses in governmental funds in the year of issuance but are capitalized and amortized on the statement of net assets	3,545
Deferred charges from bond issues are shown as an asset on the statement of net assets but expensed in the period in governmental funds	
Bond issuance costs	19,064
Accrued interest payable is not recorded in governmental funds but is recorded on the statement of net assets	(169,472)
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 17,061,198</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, 2009

	General	Motor Fuel Tax	Joint Use Facility	Capital Improvements	Debt Service	Nonmajor	Total
<b>REVENUES</b>							
Taxes	\$ 2,484,763	\$ -	\$ 194,335	\$ -	\$ -	\$ 5,060	\$ 2,684,158
Licenses and permits	1,003,318	-	-	-	-	-	1,003,318
Intergovernmental	6,843,262	633,547	-	-	-	-	7,476,809
Charges for services	2,150	-	-	-	-	-	2,150
Fines and forfeits	-	-	-	-	-	53	53
Investment income	107,276	-	910	73,721	26,759	900	209,566
Miscellaneous	1,057,158	11,670	-	-	-	-	1,068,828
<b>Total revenues</b>	<b>11,497,927</b>	<b>645,217</b>	<b>195,245</b>	<b>73,721</b>	<b>26,759</b>	<b>6,013</b>	<b>12,444,882</b>
<b>EXPENDITURES</b>							
Current							
General government	2,773,714	-	-	-	-	11,088	2,784,802
Highways and streets	1,805,425	521,677	-	-	-	-	2,327,102
Public safety	7,026,310	-	-	-	-	-	7,026,310
Capital outlay	-	308,248	-	1,159,342	933,716	6,131	2,407,437
Debt service							
Principal	401,834	-	360,000	145,000	-	-	906,834
Interest and fiscal charges	74,861	194	8,191	48,929	104,000	-	236,175
Bond issuance costs	-	-	-	20,335	-	-	20,335
Commodities	-	-	350	-	-	-	350
<b>Total expenditures</b>	<b>12,082,144</b>	<b>830,119</b>	<b>368,541</b>	<b>1,373,606</b>	<b>1,037,716</b>	<b>17,219</b>	<b>15,709,345</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(584,217)</b>	<b>(184,902)</b>	<b>(173,296)</b>	<b>(1,299,885)</b>	<b>(1,010,957)</b>	<b>(11,206)</b>	<b>(3,264,463)</b>

	General	Motor Fuel Tax	Joint Use Facility	Capital Improvements	Debt Service	Nonmajor	Total
OTHER FINANCING SOURCES (USES)							
Bonds issued at par	\$ -	\$ -	\$ 368,191	\$ 2,001,809	\$ -	\$ -	\$ 2,370,000
Transfers in	-	-	-	890,000	-	-	890,000
Transfers (out)	(600,000)	-	(290,000)	-	-	-	(890,000)
Total other financing sources (uses)	(600,000)	-	78,191	2,891,809	-	-	2,370,000
NET CHANGE IN FUND BALANCES	(1,184,217)	(184,902)	(95,105)	1,591,924	(1,010,957)	(11,206)	(894,463)
FUND BALANCES, MAY 1	4,063,282	73,054	107,897	1,099,074	1,451,242	69,518	6,864,067
FUND BALANCES, APRIL 30	\$ 2,879,065	\$ (111,848)	\$ 12,792	\$ 2,690,998	\$ 440,285	\$ 58,312	\$ 5,969,604

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, 2009

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NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (894,463)
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	1,842,401
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	(756,139)
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	906,834
The change in accrued interest payable on long-term debt is reported as an expense on the statement of activities	(94,799)
The issuance of long-term debt is reported as an other financing source in governmental funds but as an increase of principal outstanding in the statement of activities	(2,370,000)
Certain costs associated with the issuances of bonds are deferred and amortized over the life of the bonds on the statement of activities:	
Issuance costs in the current year	20,335
Amortization of issuance costs	(1,271)
Discount on issuance	(1,181)
Premium on issuance	3,268
The loss on disposal of capital assets is shown as an expense on the statement of activities	(17,572)
The change in compensated absences payable is shown as an expense on the statement of activities	(105,201)
The change in the net pension asset is shown as a reduction of expense on the statement of activities	<u>51,745</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>\$ (1,416,043)</u></u>

See accompanying notes to financial statements.



## CITY OF DARIEN, ILLINOIS

STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS

April 30, 2009

	Business-Type Activities Water Operations
<b>CURRENT ASSETS</b>	
Cash and cash equivalents	\$ 1,087,129
Receivables (net, where applicable, of allowances for uncollectibles)	
Interest	5,262
Accounts	3,245
Water - billed	10,755
Water - unbilled	628,415
Prepaid expenses	5,033
Total current assets	<u>1,739,839</u>
<b>NONCURRENT ASSETS</b>	
Deferred bond issuance costs	31,584
Total noncurrent assets	<u>31,584</u>
<b>CAPITAL ASSETS</b>	
Assets not being depreciated	100,000
Assets being depreciated	
Cost	15,744,298
Accumulated depreciation	<u>(7,750,942)</u>
Net capital assets being depreciated	<u>7,993,356</u>
Net capital assets	<u>8,093,356</u>
Total assets	<u>9,864,779</u>
<b>CURRENT LIABILITIES</b>	
Accounts payable	168,662
Accrued payroll	18,615
Accrued interest payable	67,392
Bonds payable	150,000
Compensated absences payable	2,878
Total current liabilities	<u>407,547</u>
<b>LONG-TERM LIABILITIES</b>	
Bonds payable	3,545,000
Unamortized bond discount	(12,987)
Compensated absences payable	16,306
Total long-term liabilities	<u>3,548,319</u>
Total liabilities	<u>3,955,866</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	4,398,355
Unrestricted	1,510,558
TOTAL NET ASSETS	<u>\$ 5,908,913</u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET ASSETS  
PROPRIETARY FUNDS

For the Year Ended April 30, 2009

	Business-Type Activities
	Water Operations
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OPERATING REVENUES	
Water sales	\$ 3,344,724
Inspections/tap on/permits	21,928
Sale of meters	3,616
Other water sales	1,876
	<hr/>
Total operating revenues	3,372,144
	<hr/>
OPERATING EXPENSES EXCLUDING DEPRECIATION	
Personnel services	621,780
Materials and supplies	697,547
Contractual services	1,798,748
Capital outlay	291,276
	<hr/>
Total operating expenses excluding depreciation	3,409,351
	<hr/>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(37,207)
Depreciation	384,202
	<hr/>
OPERATING INCOME (LOSS)	(421,409)
	<hr/>
NONOPERATING REVENUES (EXPENSES)	
Investment income	55,607
Miscellaneous income	153,571
Interest expense	(161,476)
	<hr/>
Total nonoperating revenues (expenses)	47,702
	<hr/>
CHANGE IN NET ASSETS	(373,707)
NET ASSETS, MAY 1	6,282,620
	<hr/>
NET ASSETS, APRIL 30	\$ 5,908,913
	<hr/> <hr/>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For the Year Ended April 30, 2009

	Business-Type Activities
	Water Operations
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers and users	\$ 3,308,946
Payments to suppliers	(2,784,723)
Payments to employees	(666,379)
	(142,156)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
None	-
	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Capital assets purchased	(497,919)
Principal payments	(145,000)
Interest and fiscal charges	(161,350)
Miscellaneous receipts	153,571
	(650,698)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest received	50,345
	50,345
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	
	(742,509)
<b>CASH AND CASH EQUIVALENTS, MAY 1</b>	
	1,829,638
<b>CASH AND CASH EQUIVALENTS, APRIL 30</b>	
	\$ 1,087,129
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Operating income (loss)	\$ (421,409)
Adjustments to reconcile operating income (loss) to net cash from operating activities	
Depreciation	384,202
Changes in assets and liabilities	
Accounts receivable	(63,198)
Prepays	(5,033)
Accounts payable	8,002
Retainage payable	(121)
Accrued payroll	1,540
Compensated absences payable	(46,139)
	(142,156)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ (142,156)</b>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS  
FIDUCIARY FUNDS

April 30, 2009

	Pension Trust Fund	Agency
<b>ASSETS</b>		
Cash and cash equivalents	\$ 6,636,466	\$ 12,350
Investments		
U.S. Treasury obligations	894,873	-
Annuities	50,248	-
U.S. agency obligations	5,709,435	-
Money market mutual funds	422,440	-
Municipal bonds	683,040	-
Receivables		
Accrued interest	96,618	-
Prepaid expenses	500	-
	<u>14,493,620</u>	<u>\$ 12,350</u>
<b>LIABILITIES</b>		
Accounts payable	5,864	\$ -
Deposits payable	-	12,350
	<u>5,864</u>	<u>\$ 12,350</u>
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS</b>	<u>\$ 14,487,756</u>	

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
POLICE PENSION FUND

For the Year Ended April 30, 2009

<b>ADDITIONS</b>	
Contributions	
Employer	\$ 937,066
Employee	525,789
Other	<u>801</u>
Total contributions	<u>1,463,656</u>
Investment income	
Net appreciation (depreciation) in fair value of investments	(1,523,121)
Interest	<u>598,364</u>
Total investment income	(924,757)
Less investment expense	<u>(32,366)</u>
Net investment income	<u>(957,123)</u>
Total additions	<u>506,533</u>
<b>DEDUCTIONS</b>	
Pension benefits	709,615
Contractual services	13,269
Administrative expenses	<u>7,269</u>
Total deductions	<u>730,153</u>
NET INCREASE (DECREASE)	(223,620)
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS</b>	
May 1	<u>14,711,376</u>
April 30	<u><u>\$ 14,487,756</u></u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2009

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Financial Reporting Entity

The City is a municipal corporation governed by a seven-member council consisting of seven aldermen and the mayor. As required by generally accepted accounting principles, 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, the 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. The PPERS is reported as a pension trust fund.

Darien Area Dispatch Center

The Darien Area Dispatch Center (the Dispatch Center) is a joint communications operation with the communities of Darien and Lisle to assist in responding to these communities. While the City assists in some administrative procedures, the Dispatch Center is a jointly governed organization funded by the communities involved.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting

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

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

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

Governmental funds are used to account for all or most of the City's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of capital assets (capital projects funds), the servicing of general long-term debt (debt service fund), and the management of funds held in trust that can be used for governmental services (permanent fund). 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). Pursuant to GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds*, the City has chosen to apply all GASB pronouncements as well as those FASB pronouncements issued on or before November 30, 1989 to account for enterprise 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 assets and the statement of activities) report information on all of the nonfiduciary activities of the City. The effect of material interfund activity has been eliminated from these financial statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

The City reports the following major governmental funds:

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

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

The Joint Use Facility Fund is to account for the accumulation of real estate taxes and payment of general obligation bonds associated with the purchase of land and construction of city facilities.

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

The Debt Service Fund is used to account for the proceeds of the General Obligation Bonds, Series 2007B and the expenditures for the related capital projects.

The City reports the following major proprietary fund:

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



1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The City reports the following fiduciary funds:

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

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for sales taxes 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 also are recognized as revenue. Fines and permits revenues are not susceptible to accrual because generally they are not measurable until received in cash.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

The City reports deferred revenue on its financial statements. Deferred revenues arise when a potential revenue does not meet both the “measurable” and “available” or earned criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both the revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for 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 and all pension fund investments are stated at fair value in accordance with GASB Statement No. 31.

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

f. Interfund Receivables/Payables

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

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

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Inventories

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

h. Prepaid Items/Expenses

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

i. Capital Assets

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacations must be taken in the year following the one in which it was earned. Unused vacation time is not allowed to be carried over to the subsequent year without approval. Sick leave may be accumulated for future use. City employees may accrue up to 120 or 150 hours depending on the employment classification. The City 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, as well as issuance costs, 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 reported as deferred charges and amortized over the term of the related debt.

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 Assets

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. In the government-wide financial statements, restricted net assets are legally restricted by outside parties for a specific purpose. None of the City's net assets are restricted as a result of enabling legislation adopted by the City. Invested in capital assets, net of related debt represents the book value of capital assets less any long-term debt issued to acquire or construct the capital assets.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

2. DEPOSITS AND INVESTMENTS

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

a. City Deposits and Investments

The City's investment policy authorizes the City to invest in all investments allowed by Illinois Compiled Statutes. 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 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. 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.

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

2. DEPOSITS AND INVESTMENTS (Continued)

a. City Deposits and Investments (Continued)

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

Deposits with Financial Institutions

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

Investments

The following table presents the investments and maturities of the City’s debt securities as of April 30, 2009:

Investment Type	Fair Value	Investment Maturities in Years			
		Less than 1	1-5	6-10	Greater than 10
IMET	\$ 51,080	\$ -	\$ 51,080	\$ -	\$ -
Illinois Funds	289,193	289,193	-	-	-
<b>TOTAL</b>	<b>\$ 340,273</b>	<b>\$ 289,193</b>	<b>\$ 51,080</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

2. DEPOSITS AND INVESTMENTS (Continued)

a. City Deposits and Investments (Continued)

Investments (Continued)

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. Illinois Funds and IMET are not subject to custodial credit risk.

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

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

b. Police Pension Fund Deposits and Investments

The Police Pension Fund's investment policy authorizes the Police Pension Fund to invest in all investments allowed by Illinois Compiled Statutes. 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, 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.

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

2. DEPOSITS AND INVESTMENTS (Continued)

b. Police Pension Fund Deposits and Investments (Continued)

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

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Police Pension Fund’s deposits may not be returned to it. The Police Pension Fund’s investment policy does not require pledging of collateral for all bank balances in excess of federal depository insurance of at least 110% of the market value of deposits.

Investments

The following table presents the investments and maturities of the Police Pension Fund’s debt securities as of April 30, 2009:

Investment Type	Fair Value	Investment Maturities in Years			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury obligations	\$ 894,873	\$ -	\$ 51,687	\$ 644,786	\$ 198,400
U.S. agency obligations	5,709,435	227,148	1,997,582	1,457,742	2,026,963
Money market mutual funds	422,440	422,440	-	-	-
Negotiable CDs	2,832,988	676,086	2,057,977	98,925	-
Municipal bonds	683,040	-	285,403	328,434	69,203
<b>TOTAL</b>	<b>\$ 10,542,776</b>	<b>\$ 1,325,674</b>	<b>\$ 4,392,649</b>	<b>\$ 2,529,887</b>	<b>\$ 2,294,566</b>

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

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



2. DEPOSITS AND INVESTMENTS (Continued)

b. Police Pension Fund Deposits and Investments (Continued)

Investments (Continued)

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

Concentration of credit risk is the risk that the Police Pension Fund has a high percentage of its investments invested in one type of investment. As of April 30, 2009, the Police Pension Fund has greater than 5% of its portfolio invested in U.S. Treasury obligations (6.26%), U.S. agency obligations (39.92%), and negotiable CDs (19.81%).

3. RECEIVABLES

a. Property Taxes

Property taxes for 2008 attach as an enforceable lien on January 1, 2008, 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, 2009, and are payable in two installments, on or about June 1, 2009 and September 1, 2009. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1 percent of the tax levy, to reflect actual collection experience. As the 2008 tax levy is intended to fund expenditures for the 2009-2010 fiscal year, these taxes are deferred as of April 30, 2009.

The 2009 tax levy, which attached as an enforceable lien on property as of January 1, 2009, has not been recorded as a receivable as of April 30, 2009 as the tax has not yet been levied by the City and will not be levied until December 2009 and, therefore, the levy is not measurable at April 30, 2009.

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

3. RECEIVABLES (Continued)

b. Due from Other Governments and Other Receivables

	General	Motor Fuel Tax	Total
GOVERNMENTAL ACTIVITIES			
Due from other governments			
Sales tax	\$ 973,151	\$ -	\$ 973,151
Local use tax	69,309	-	69,309
Income tax	302,164	-	302,164
Motor fuel tax	-	45,837	45,837
Telecommunications tax	82,672	-	82,672
Utility tax	29,688	-	29,688
Total due from other government	<u>1,456,984</u>	<u>45,837</u>	<u>1,502,821</u>
Other receivables			
Franchise fees	67,902	-	67,902
Hotel/motel tax	3,113	-	3,113
Amusement tax	8,425	-	8,425
Paypal	39	-	39
Deposit with IPBC terminal reserve	181,069	-	181,069
Miscellaneous	96,192	-	96,192
Total other receivables	<u>356,740</u>	<u>-</u>	<u>356,740</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 1,813,724</u>	<u>\$ 45,837</u>	<u>\$ 1,859,561</u>

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2009 was as follows:

	Balances May 1	Increases	Decreases	Balances April 30
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 6,193,336	\$ 1,120,000	\$ -	\$ 7,313,336
Total capital assets not being depreciated	<u>6,193,336</u>	<u>1,120,000</u>	<u>-</u>	<u>7,313,336</u>
Capital assets being depreciated				
Buildings and improvements	5,981,225	-	-	5,981,225
Machinery, vehicles, and equipment	1,389,896	319,731	-	1,709,627
Infrastructure	11,781,271	402,670	107,285	12,076,656
Total capital assets being depreciated	<u>19,152,392</u>	<u>722,401</u>	<u>107,285</u>	<u>19,767,508</u>
Less accumulated depreciation for				
Buildings and improvements	1,977,673	119,625	-	2,097,298
Machinery, vehicles, and equipment	809,395	121,905	-	931,300
Infrastructure	5,935,388	514,610	89,713	6,360,285
Total accumulated depreciation	<u>8,722,456</u>	<u>756,140</u>	<u>89,713</u>	<u>9,388,883</u>
Total capital assets being depreciated, net	<u>10,429,936</u>	<u>(33,739)</u>	<u>17,572</u>	<u>10,378,625</u>
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	<u>\$ 16,623,272</u>	<u>\$ 1,086,261</u>	<u>\$ 17,572</u>	<u>\$ 17,691,961</u>

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

4. CAPITAL ASSETS (Continued)

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

GOVERNMENTAL ACTIVITIES

General government	\$ 51,034
Public safety	61,721
Highways and streets	<u>643,385</u>

TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES \$ 756,140

	Balances May 1	Increases	Decreases	Balances April 30
<b>BUSINESS-TYPE ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Total capital assets not being depreciated	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Capital assets being depreciated				
Buildings and improvements	6,429,073	497,919	-	6,926,992
Machinery and equipment	832,615	-	-	832,615
Infrastructure	7,984,691	-	-	7,984,691
Total capital assets being depreciated	<u>15,246,379</u>	<u>497,919</u>	<u>-</u>	<u>15,744,298</u>
Less accumulated depreciation for				
Buildings and improvements	2,026,695	198,471	-	2,225,166
Machinery and equipment	824,764	696	-	825,460
Infrastructure	4,515,283	185,033	-	4,700,316
Total accumulated depreciation	<u>7,366,742</u>	<u>384,200</u>	<u>-</u>	<u>7,750,942</u>
Total capital assets being depreciated, net	<u>7,879,637</u>	<u>113,719</u>	<u>-</u>	<u>7,993,356</u>
<b>BUSINESS-TYPE ACTIVITIES</b>				
CAPITAL ASSETS, NET	<u>\$ 7,979,637</u>	<u>\$ 113,719</u>	<u>\$ -</u>	<u>\$ 8,093,356</u>

5. RISK MANAGEMENT

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

Intergovernmental Risk Management Agency (IRMA)

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

5. RISK MANAGEMENT (Continued)

Intergovernmental Risk Management Agency (IRMA) (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 bylaws 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, 2009.

Intergovernmental Personnel Benefit Cooperative (IPBC)

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

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

6. LONG-TERM DEBT

a. General Obligation Bonds

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

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, 2009 is as follows:

Governmental Activities Long-Term Debt

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
\$2,025,000 General Obligation Corporate Purpose Bonds, Series 2000 are due in annual installments (beginning January 1, 2001) ranging from \$165,000 to \$185,000 with interest from 4.85% to 5.80%. The last payment is due January 1, 2010.	Joint Use Facility	\$ 360,000	\$ -	\$ 360,000	\$ -	\$ -
\$1,400,000 Taxable General Obligation Bonds, Series 2007A are due in annual installments (beginning December 15, 2008) ranging from \$320,000 to \$380,000 with interest from 4.875% to 5.000%. The last payment is due December 15, 2011.	General	1,400,000	-	320,000	1,080,000	340,000
\$2,600,000 General Obligation Bonds, Series 2007B are due in annual installments (beginning December 15, 2012) ranging from \$390,000 to \$475,000 with interest at 4.000%. The last payment is due December 15, 2017.	Debt Service	2,600,000	-	-	2,600,000	-
\$2,370,000 General Obligation Bonds, Series 2008 are due in annual installments (beginning January 1, 2009) ranging from \$115,000 to \$190,000 with interest from 3.50% to 4.00%. The last payment due is January 1, 2024.	Capital Improvement	-	2,370,000	145,000	2,225,000	115,000
<b>TOTAL GOVERNMENTAL LONG-TERM DEBT</b>		<u>\$ 4,360,000</u>	<u>\$ 2,370,000</u>	<u>\$ 825,000</u>	<u>\$ 5,905,000</u>	<u>\$ 455,000</u>

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

6. LONG-TERM DEBT (Continued)

a. General Obligation Bonds (Continued)

Business-Type Activities

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
\$3,900,000 General Obligation Water Bonds, Series 2006 are due in annual installments (beginning December 15, 2007) ranging from \$60,000 to \$300,000 with interest from 4.10% to 4.30%. The last payment is due on December 15, 2025.						
	Water	\$ 3,840,000	\$ -	\$ 145,000	\$ 3,695,000	\$ 150,000
TOTAL BUSINESS-TYPE LONG-TERM DEBT		\$ 3,840,000	\$ -	\$ 145,000	\$ 3,695,000	\$ 150,000

b. Installment Contracts

On October 25, 2007, the City entered into an installment contract with Citizens Financial Bank to finance the purchase of three public works vehicles in the amount of \$360,038 with \$50,038 due upon delivery.

c. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year	Governmental Activities General Obligation Bonds			Business-Type Activities General Obligation Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2010	\$ 455,000	\$ 242,369	\$ 697,369	\$ 150,000	\$ 155,178	\$ 305,178
2011	480,000	221,769	701,769	155,000	149,028	304,028
2012	505,000	199,569	704,569	165,000	142,674	307,674
2013	520,000	176,194	696,194	170,000	135,908	305,908
2014	545,000	155,719	700,719	180,000	128,896	308,896
2015	565,000	134,256	699,256	185,000	121,472	306,472
2016	585,000	112,006	697,006	195,000	113,840	308,840
2017	615,000	88,969	703,969	205,000	105,650	310,650
2018	635,000	64,563	699,563	215,000	97,040	312,040
2019	165,000	39,363	204,363	220,000	88,010	308,010
2020	170,000	32,969	202,969	230,000	78,770	308,770
2021	175,000	26,381	201,381	240,000	69,110	309,110
2022	185,000	19,600	204,600	255,000	59,030	314,030
2023	190,000	12,200	202,200	265,000	48,320	313,320
2024	115,000	4,600	119,600	275,000	37,058	312,058
2025	-	-	-	290,000	25,370	315,370
2026	-	-	-	300,000	12,900	312,900
TOTAL	\$ 5,905,000	\$ 1,530,527	\$ 7,435,527	\$ 3,695,000	\$ 1,568,254	\$ 5,263,254

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

6. LONG-TERM DEBT (Continued)

c. Debt Service Requirements to Maturity (Continued)

Fiscal Year	Governmental Activities Installment Contracts		
	Principal	Interest	Total
2010	\$ 75,580	\$ 11,539	\$ 87,119
2011	79,246	7,873	87,119
2012	73,340	4,030	77,370
<b>TOTAL</b>	<b>\$ 228,166</b>	<b>\$ 23,442</b>	<b>\$ 251,608</b>

d. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities during fiscal year 2009:

	Balances May 1	Additions	Reductions	Balances April 30	Due Within One Year
<b>GOVERNMENTAL ACTIVITIES</b>					
General obligation bonds	\$ 4,360,000	\$ 2,370,000	\$ 825,000	\$ 5,905,000	\$ 455,000
Notes payable	310,000	-	81,834	228,166	75,580
Net pension obligation*	18,825	-	18,825	-	-
Compensated absences payable	218,643	323,843	218,643	323,843	48,577
Unamortized bond discount	(4,726)	-	(1,181)	(3,545)	-
Unamortized bond premium	32,683	-	3,268	29,415	-
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 4,935,425</b>	<b>\$ 2,693,843</b>	<b>\$ 1,146,389</b>	<b>\$ 6,482,879</b>	<b>\$ 579,157</b>
<b>BUSINESS-TYPE ACTIVITIES</b>					
General obligation bonds	\$ 3,840,000	\$ -	\$ 145,000	\$ 3,695,000	\$ 150,000
Unamortized bond discount	(13,776)	-	(790)	(12,986)	-
Compensated absences payable	65,323	19,184	65,323	19,184	2,878
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 3,891,547</b>	<b>\$ 19,184</b>	<b>\$ 209,533</b>	<b>\$ 3,701,198</b>	<b>\$ 152,878</b>

\*The net pension obligation of \$18,825 converted to a net pension asset of \$(32,920) at April 30, 2009.

e. Line of Credit

On November 1, 2008, the City entered into a line of credit to finance the purchase of public works vehicles and equipment. The maximum amount that can be drawn down is \$235,958 with an interest rate of 3.75%. As of April 30, 2009, the balance owed on the line of credit was \$0. The line of credit was not used in Fiscal 2009.

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

7. INDIVIDUAL FUND DISCLOSURES

Interfund receivables/payables at April 30, 2009 consisted of the following:

Fund	Due From	Due To
General	\$ 20,164	\$ 146,809
Motor Fuel Tax	146,809	-
Capital Improvements	-	11,478
Debt Service	-	8,686
<b>TOTAL</b>	<b>\$ 166,973</b>	<b>\$ 166,973</b>

The purpose of the due from/to is as follows:

- \$146,809 due from the Motor Fuel Tax Fund to the General Fund for a loan to cover a deficit cash balance at April 30, 2009.
- \$20,164 due from the General Fund to the Capital Improvements Fund (\$11,478) and Debt Service Fund (\$8,686) for property taxes that were reimbursed by the lessor.

Transfers between funds at April 30, 2009 consist of the following:

Fund	Transfers In	Transfers Out
General	\$ -	\$ 600,000
Debt Service	-	290,000
Capital Improvements	890,000	-
<b>TOTAL</b>	<b>\$ 890,000</b>	<b>\$ 890,000</b>

- \$600,000 transferred from the General Fund to the Capital Improvements Fund in order to continue operations with the various capital projects scheduled for the year.
- \$290,000 transferred from the Capital Improvements Fund to the Joint Use Facility Fund in order to close out the Joint Use Facility Fund after the current year.



8. COMMITMENTS

DuPage Water Commission

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

Fiscal Year Ending April 30	Amount
2010	\$ 595,445
2011	595,445
2012	595,445
2013	595,445
2014	595,445

These amounts have been calculated using the City's current allocation percentage of 3.1338%. In future years, this allocation percentage will be subject to change.

9. CONTINGENT LIABILITIES

a. Litigation

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

b. DuPage Water Commission

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

10. EMPLOYEE RETIREMENT SYSTEMS

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

10. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions

Illinois Municipal Retirement Fund

All employees (other than those covered by the Police Pension Plan) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participating members who retire at or after age 60 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.

IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The City is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution for the year ended December 31, 2008 was 9.89% of covered payroll.

Police Pension Plan

Police sworn personnel are covered by the Police Pension Plan. Although this is a single-employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois Compiled Statutes (40 ILCS 5/3-1) and may be amended only by the Illinois legislature. The City accounts for the plan as a pension trust fund. At April 30, 2008, the Police Pension Plan membership consisted of:

Retirees and beneficiaries currently receiving benefits	12
Terminated employees entitled to benefits but not yet receiving them	-
Current employees	
Vested	24
Nonvested	13
	<hr/>
TOTAL	<hr/> <u>49</u>

The Police Pension Plan provides retirement benefits as well as death and disability benefits. Covered employees attaining the age of 50 or more 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.

10. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3.00% of the original pension and 3.00% compounded annually thereafter.

Employees are required by Illinois Compiled Statutes to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary and the administrative costs. Effective July 1, 1993, the City has until the year 2033 to fully fund the past service costs for the Police Pension Plan. For the year ended April 30, 2008, the City's contribution was 30.26% of covered payroll.

b. Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting

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

Method Used to Value Investments

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

Administrative Costs

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

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

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10. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Annual Pension Costs

Employer contributions have been determined as follows:

	Illinois Municipal Retirement	Police Pension
Actuarial valuation date	December 31, 2006	April 30, 2008
Actuarial cost method	Entry-age Normal	Entry-age Normal
Asset valuation method	5 Year Smoothed Market	Market
Amortization method	Level Percentage of Payroll	Level Percentage of Payroll
Amortization period	24 Years, Closed	25 Years, Closed
Significant actuarial assumptions		
a) Rate of return on present and future assets	7.50% Compounded Annually	7.00% Compounded Annually
b) Projected salary increase - attributable to inflation	4.00% Compounded Annually	5.50% Compounded Annually
c) Additional projected salary increases - seniority/merit	.40% to 10.00%	N/A
d) Postretirement benefit increases	3.00%	3.00%

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

10. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Annual Pension Costs (Continued)

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

	For Fiscal Year	Illinois Municipal Retirement	Police Pension
Annual pension cost (APC)	2007	\$ 363,865	\$ 724,728
	2008	371,672	807,555
	2009	306,740	N/A
Actual contribution	2007	\$ 363,865	\$ 724,254
	2008	371,672	807,108
	2009	306,740	937,066
Percentage of APC contributed	2007	100.00%	99.93%
	2008	100.00%	99.94%
	2009	100.00%	N/A
NPO (asset)	2007	\$ -	\$ 18,825
	2008	-	(32,920)
	2009	-	N/A

The NPO (asset) as of April 30, 2008 has been calculated as follows:

	Police Pension
Annual required contributions	\$ 807,108
Interest on net pension obligation	1,318
Adjustment to annual required contribution	(871)
Annual pension cost	807,555
Contributions made	859,300
Increase (decrease) in net pension obligation (asset)	(51,745)
Net pension obligation (asset) beginning of year	18,825
<b>NET PENSION OBLIGATION (ASSET), END OF YEAR</b>	<b>\$ (32,920)</b>

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

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10. EMPLOYEE RETIREMENT SYSTEMS (Continued)

d. Funded Status

The funded status of the plans as of April 30, 2009 were as follows:

	Illinois Municipal Retirement	Police Pension
Actuarial accrued liability (AAL)	\$ 8,110,781	\$ 26,025,510
Actuarial value of plan assets	6,094,965	14,711,377
Unfunded actuarial accrued liability (UAAL)	2,015,816	11,314,133
Funded ratio (actuarial value of plan assets/AAL)	75.15%	56.53%
Covered payroll (active plan members)	\$ 3,101,518	\$ 2,839,516
UAAL as a percentage of covered payroll	64.99%	398.45%

11. LEASE AGREEMENTS

On August 21, 2006, the City entered a five-year lease with TREX Holdings, LLC for the rental of a piece of property at 1033 South Frontage Road. TREX Holdings, LLC will pay the City \$9,000 per month, with annual increases of one percent, plus the Chicago Area Consumer Price Index according to the Bureau of Labor Statistics each year on the anniversary of the agreement.

On June 29, 2007, the City entered into a rental agreement with ten retailers for the rental of business space of the strip mall property at 7515 South Cass. The ten retailers will pay the City a combined total of \$21,525 on a month-to-month basis.

**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, 2009  
(With Comparative Actual)

	2009		Variance Over (Under)	2008 Actual
	Original and Final Budget	Actual		
<b>REVENUES</b>				
Taxes	\$ 2,415,809	\$ 2,484,763	\$ 68,954	\$ 2,406,952
Licenses, permits, and fees	947,550	1,003,318	55,768	1,094,754
Intergovernmental	7,069,854	6,843,262	(226,592)	7,234,437
Charges for services	1,000	2,150	1,150	2,955
Investment income	50,250	107,276	57,026	150,386
Miscellaneous	847,500	1,057,158	209,658	1,031,783
<b>Total revenues</b>	<b>11,331,963</b>	<b>11,497,927</b>	<b>165,964</b>	<b>11,921,267</b>
<b>EXPENDITURES</b>				
Current				
General government	3,099,369	2,773,714	(325,655)	3,027,224
Highways and streets	1,884,936	1,805,425	(79,511)	2,265,290
Public safety	7,673,804	7,026,310	(647,494)	6,635,915
Debt service				
Principal	389,575	401,834	12,259	-
Interest	-	74,861	74,861	-
<b>Total expenditures</b>	<b>13,047,684</b>	<b>12,082,144</b>	<b>(965,540)</b>	<b>11,928,429</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,715,721)</b>	<b>(584,217)</b>	<b>1,131,504</b>	<b>(7,162)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from sale of capital assets	-	-	-	51,101
Transfers (out)	-	(600,000)	(600,000)	-
Notes issued	-	-	-	310,000
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(600,000)</b>	<b>(600,000)</b>	<b>361,101</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (1,715,721)</b>	<b>(1,184,217)</b>	<b>\$ 531,504</b>	<b>353,939</b>
<b>FUND BALANCE, MAY 1</b>		<b>4,063,282</b>		<b>3,411,727</b>
Prior period adjustments		<b>-</b>		<b>297,616</b>
<b>FUND BALANCE, MAY 1, RESTATED</b>		<b>4,063,282</b>		<b>3,709,343</b>
<b>FUND BALANCE, APRIL 30</b>		<b>\$ 2,879,065</b>		<b>\$ 4,063,282</b>

(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, 2009  
(With Comparative Actual)

	2009			2008 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
<b>REVENUES</b>				
Intergovernmental				
MFT allotment	\$ 677,000	\$ 633,547	\$ (43,453)	\$ 676,866
Investment income	2,000	-	(2,000)	4,138
Miscellaneous	-	11,670	11,670	-
Total revenues	<u>679,000</u>	<u>645,217</u>	<u>(33,783)</u>	<u>681,004</u>
<b>EXPENDITURES</b>				
Highways and streets				
Contractual	135,000	169,614	34,614	131,626
Commodities	174,700	352,063	177,363	179,902
Capital outlay	312,000	308,248	(3,752)	565,000
Interest expense	-	194	194	-
Total expenditures	<u>621,700</u>	<u>830,119</u>	<u>208,419</u>	<u>876,528</u>
NET CHANGE IN FUND BALANCE	<u>\$ 57,300</u>	<u>(184,902)</u>	<u>\$ (242,202)</u>	<u>(195,524)</u>
FUND BALANCE, MAY 1		<u>73,054</u>		<u>268,578</u>
FUND BALANCE, APRIL 30		<u>\$ (111,848)</u>		<u>\$ 73,054</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

SCHEDULE OF FUNDING PROGRESS  
ILLINOIS MUNICIPAL RETIREMENT FUND

For the Year Ended April 30, 2009

Actuarial Valuation Date December 31	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) AAL (UAAL) (OAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) as a Percentage of Covered Payroll (4) / (5)
2003	\$ 5,442,590	\$ 6,249,237	87.09%	\$ 806,647	\$ 2,645,118	30.50%
2004	5,918,412	6,933,252	85.36%	1,014,840	2,673,423	37.96%
2005	6,529,176	7,629,287	85.58%	1,100,111	2,854,033	38.55%
2006	7,274,695	8,153,033	89.23%	878,338	3,032,211	28.97%
2007	7,840,978	8,665,653	90.48%	824,675	3,171,262	26.00%
2008	6,094,965	8,110,781	75.15%	2,015,816	3,101,518	64.99%

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS  
 SCHEDULE OF FUNDING PROGRESS  
 POLICE PENSION FUND

For the Year Ended April 30, 2009

Actuarial Valuation Date April 30	(1) Actuarial Value of Assets	(2) Actuarial Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2003	\$ 9,717,765	\$ 17,160,034	56.63%	\$ 7,442,269	\$ 2,301,609	323.35%
2004	10,261,907	19,278,782	53.23%	9,016,875	2,275,208	396.31%
2005	11,021,816	21,069,708	52.31%	10,047,892	2,465,859	407.48%
2006	12,064,972	22,368,563	53.94%	10,303,591	2,736,155	376.57%
2007	13,686,772	24,412,636	56.06%	10,725,864	2,897,550	370.17%
2008	14,711,377	26,025,510	56.53%	11,314,133	2,839,516	398.45%

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND

For the Year Ended April 30, 2009

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<u>Calendar Year</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2003	\$ 256,312	\$ 256,312	100.00%
2004	287,928	287,928	100.00%
2005	325,930	325,930	100.00%
2006	363,865	363,865	100.00%
2007	371,672	371,672	100.00%
2008	306,740	306,740	100.00%

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
POLICE PENSION FUND

For the Year Ended April 30, 2009

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Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2004	\$ 567,404	\$ 567,404	100.00%
2005	672,355	672,355	100.00%
2006	663,162	663,637	99.93%
2007	724,300	724,265	100.00%
2008	859,300	807,108	106.47%
2009	937,066	N/A	N/A

N/A - not available

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2009

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1. BUDGETS

Annual budgets are adopted on a basis consistent with GAAP for all governmental funds. Budget amounts are as originally adopted by the City Council. All annual appropriations lapse at fiscal year end. As the City does not budget for its Drug Seizure or Towne Center Funds, it is not legally required to do so, budget to actual schedules are not presented for the Drug Seizure or Towne Center Funds.

Prior to April 30, the City Clerk 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 Clerk is authorized to transfer budget amounts between departments within any fund; however, the City Council must approve revisions that alter the total expenditures of any fund.

2. EXCESS OF ACTUAL EXPENDITURES OVER BUDGET

Fund	Budget	Actual
MFT	\$ 621,700	\$ 830,119
Joint Use Facility	193,293	368,541
Capital Improvements	1,251,000	1,373,606
D.A.R.E	7,600	9,181

## **MAJOR GOVERNMENTAL FUNDS**

General Fund - 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.

Joint Use Facility Fund - In 2000, the City purchased property immediately east of the City's Public Works Facility for use as a joint or multiple-use maintenance and storage facility, to be shared with the Darien Park District and Darien School District #66. Bonds were issued for the purchase of the property. Presently, rent from the existing tenant on the property is used to offset part of the bond repayment costs. A small property tax is used for the remainder of the repayment.

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.

Debt Service Fund - The Debt Service fund was established to account for the proceeds of the General Obligation Bonds, Series 2007B and the expenditures for the related capital projects.

## CITY OF DARIEN, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL  
GENERAL FUNDFor the Year Ended April 30, 2009  
(With Comparative Actual)

	2009		Variance Over (Under)	2008 Actual
	Final Budget	Actual		
<b>TAXES</b>				
Property taxes - current	\$ 1,441,332	\$ 1,455,629	\$ 14,297	\$ 1,378,277
Road and bridge tax	166,477	173,173	6,696	169,021
Municipal utility tax	326,000	353,132	27,132	366,451
Telecommunication tax	305,000	337,920	32,920	330,733
Amusement tax	120,000	118,642	(1,358)	105,492
Hotel/motel tax	51,000	38,954	(12,046)	48,992
Replacement tax	6,000	7,313	1,313	7,986
<b>Total taxes</b>	<b>2,415,809</b>	<b>2,484,763</b>	<b>68,954</b>	<b>2,406,952</b>
<b>LICENSES, PERMITS, AND FEES</b>				
Business licenses	44,000	43,506	(494)	43,877
Liquor licenses	41,050	41,675	625	41,250
Contractors licenses	23,000	17,225	(5,775)	34,194
Court fines	190,000	157,882	(32,118)	180,913
Ordinance fines	30,000	37,821	7,821	49,818
Building permits and fees	150,000	97,866	(52,134)	127,204
Cable TV franchise fees	230,000	262,596	32,596	243,678
PEG fees AT&T	-	1,760	1,760	-
NICOR franchise fees	40,000	48,152	8,152	46,034
Public hearing fees	10,000	3,585	(6,415)	9,190
Elevator inspections	2,000	4,063	2,063	3,783
Public improvement permit fees	5,000	4,225	(775)	4,300
Engineering fee reimbursements	50,000	39,913	(10,087)	75,216
Legal fee reimbursements	1,000	175	(825)	907
DUI technology fines	10,000	41,386	31,386	9,116
Police special service	120,000	201,388	81,388	234,291
Stormwater management fees	500	100	(400)	450
Developer contributions	1,000	-	(1,000)	(9,467)
<b>Total licenses, permits, and fees</b>	<b>947,550</b>	<b>1,003,318</b>	<b>55,768</b>	<b>1,094,754</b>
<b>INTERGOVERNMENTAL</b>				
State income taxes	2,025,000	2,151,676	126,676	2,174,312
Local use tax	304,634	330,452	25,818	333,994
Sales tax	4,730,220	4,350,092	(380,128)	4,650,181
DADC administrative fees	10,000	10,009	9	10,009
Drug seizure receipts	-	1,033	1,033	65,941
<b>Total intergovernmental</b>	<b>7,069,854</b>	<b>6,843,262</b>	<b>(226,592)</b>	<b>7,234,437</b>
<b>CHARGES FOR SERVICES</b>				
Inspection/tap on/permits	1,000	2,150	1,150	2,955
<b>Total charges for services</b>	<b>1,000</b>	<b>2,150</b>	<b>1,150</b>	<b>2,955</b>
<b>INVESTMENT INCOME</b>				
Investment income	50,250	107,276	57,026	150,386
<b>Total investment income</b>	<b>50,250</b>	<b>107,276</b>	<b>57,026</b>	<b>150,386</b>

(This schedule is continued on the following page.)



CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2009  
(With Comparative Actual)

	2009		Variance Over (Under)	2008 Actual
	Final Budget	Actual		
MISCELLANEOUS				
Water share	\$ 250,000	\$ 250,050	\$ 50	\$ 250,000
Police report/prints	5,000	5,354	354	8,516
D.A.R.E. contributions	-	6,000	6,000	-
Grants	-	3,364	3,364	7,804
Rents	479,000	502,663	23,663	450,410
Other reimbursements	50,000	106,175	56,175	161,165
Residential concrete reimbursement	-	76,917	76,917	99,378
Taxes reimburseable	5,000	-	(5,000)	-
Maintenance reimbursements	2,500	4,413	1,913	-
Miscellaneous reimbursable	1,000	48	(952)	(14,876)
Mail box reimbursement	-	6,678	6,678	-
Impact fee	-	-	-	125
Operations revenue	-	4,260	4,260	-
Sale of surplus property	5,000	9,817	4,817	-
Miscellaneous	50,000	81,419	31,419	69,261
Total miscellaneous	847,500	1,057,158	209,658	1,031,783
TOTAL REVENUES	\$ 11,331,963	\$ 11,497,927	\$ 165,964	\$ 11,921,267

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND

For the Year Ended April 30, 2009  
(With Comparative Actual)

	2009		Variance Over (Under)	2008 Actual
	Final Budget	Actual		
<b>GENERAL GOVERNMENT</b>				
Administration				
Personnel services				
Salaries	\$ 520,700	\$ 522,848	\$ 2,148	\$ 525,374
Overtime	3,000	3,301	301	2,607
Social security	30,015	29,266	(749)	29,348
Medicare	7,600	7,418	(182)	7,449
IMRF	52,100	49,444	(2,656)	58,264
Medical/life insurance	73,700	59,653	(14,047)	67,607
Supplemental pensions	23,400	9,492	(13,908)	24,142
Total personnel services	710,515	681,422	(29,093)	714,791
Materials and supplies				
Dues and subscriptions	2,880	2,628	(252)	3,180
Liability insurance	57,408	47,234	(10,174)	44,611
Legal notices	8,500	3,124	(5,376)	2,301
Maintenance - building	9,500	9,357	(143)	8,332
Maintenance - equipment	10,500	10,595	95	10,308
Maintenance - grounds	4,000	1,002	(2,998)	4,882
Maintenance - vehicles	-	-	-	(879)
Postage/mailings	5,650	5,604	(46)	2,822
Printing and forms	4,500	3,734	(766)	2,863
Public relations	40,800	38,780	(2,020)	23,556
Rent - equipments	4,500	2,136	(2,364)	3,204
Supplies - office	11,000	10,969	(31)	16,412
Supplies - other	4,500	3,403	(1,097)	2,886
Training and education	6,500	279	(6,221)	1,481
Travel/meetings	2,500	1,295	(1,205)	896
Telephone	57,700	59,688	1,988	55,377
Uniforms	275	-	(275)	197
Utilities	2,000	3,085	1,085	4,287
Gas and oil	5,400	6,376	976	9,831
Vehicle	2,000	1,249	(751)	195
Total materials and supplies	240,113	210,538	(29,575)	196,742
Contractual services				
Audit	15,754	15,754	-	11,404
Consulting/professional	92,650	27,454	(65,196)	20,055
Consulting/professional reimbursable	-	-	-	68
Contingency	1,210,000	1,156,493	(53,507)	1,301,028
Janitorial services	18,000	17,885	(115)	17,961
Total contractual services	1,336,404	1,217,586	(118,818)	1,350,516
Capital outlay				
Equipment	5,000	-	(5,000)	10,599
Total capital outlay	5,000	-	(5,000)	10,599
Miscellaneous				
Miscellaneous expenditures	-	-	-	26
Total miscellaneous	-	-	-	26
Total administration	2,292,032	2,109,546	(182,486)	2,272,674

(This schedule is continued on the following pages.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2009  
(With Comparative Actual)

	2009		Variance Over (Under)	2008 Actual
	Final Budget	Actual		
<b>GENERAL GOVERNMENT (Continued)</b>				
City Council				
Personnel services				
Salaries	\$ 42,745	\$ 42,750	\$ 5	\$ 42,020
Social security	2,660	2,651	(9)	2,605
Medicare	620	620	-	609
IMRF	1,900	1,599	(301)	1,877
<b>Total personnel services</b>	<b>47,925</b>	<b>47,620</b>	<b>(305)</b>	<b>47,111</b>
Materials and supplies				
Board and commissions	3,000	942	(2,058)	833
Cable operations	2,500	7,924	5,424	18
Employee recognition	3,000	306	(2,694)	6,744
Dues and subscriptions	400	35	(365)	77
Liability insurance	59,677	44,509	(15,168)	60,188
Public relations	4,600	1,939	(2,661)	6,327
Supplies - office	-	341	341	463
Supplies - other	-	-	-	74
Training and education	500	-	(500)	18
Travel/meetings	950	785	(165)	397
<b>Total materials and supplies</b>	<b>74,627</b>	<b>56,781</b>	<b>(17,846)</b>	<b>75,139</b>
Contractual services				
Consulting/professional	22,500	23,534	1,034	15,370
Tolley contracts	2,200	1,925	(275)	1,827
<b>Total contractual services</b>	<b>24,700</b>	<b>25,459</b>	<b>759</b>	<b>17,197</b>
Capital outlay				
Equipment	-	-	-	10,627
<b>Total capital outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,627</b>
<b>Total city council</b>	<b>147,252</b>	<b>129,860</b>	<b>(17,392)</b>	<b>150,074</b>
Community development				
Personnel services				
Salaries	246,300	261,763	15,463	293,559
Overtime	2,000	2,001	1	2,611
Social security	14,100	14,254	154	16,761
Medicare	3,600	3,546	(54)	4,180
IMRF	24,700	28,239	3,539	30,763
Medical/life insurance	30,500	40,127	9,627	37,088
Supplemental pensions	3,600	2,400	(1,200)	2,169
<b>Total personnel services</b>	<b>324,800</b>	<b>352,330</b>	<b>27,530</b>	<b>387,131</b>
Materials and supplies				
Boards and commissions	2,700	574	(2,126)	1,573
Dues and subscriptions	1,030	354	(676)	933
Liabilities insurance	44,950	30,793	(14,157)	30,986
Maintenance - vehicles	1,900	2,087	187	1,216
Postage/mailings	-	1,098	1,098	1,054
Printing and forms	3,280	680	(2,600)	967
Supplies - office	600	562	(38)	434

(This schedule is continued on the following pages.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2009  
(With Comparative Actual)

	2009		Variance Over (Under)	2008 Actual
	Final Budget	Actual		
<b>GENERAL GOVERNMENT (Continued)</b>				
Community development (Continued)				
Materials and supplies (Continued)				
Training and educational	\$ 1,300	\$ 136	\$ (1,164)	\$ 35
Travel/meetings	1,250	583	(667)	370
Gas and oil	1,875	1,947	72	2,089
Total materials and supplies	58,885	38,814	(20,071)	39,657
Contractual services				
Consulting/professional	92,000	51,754	(40,246)	79,550
Consulting/professional reimbursable	138,000	46,211	(91,789)	91,154
Total contractual services	230,000	97,965	(132,035)	170,704
Total community development	613,685	489,109	(124,576)	597,492
Business district				
Personnel services				
Liability insurance	9,000	9,000	-	-
Total professional services	9,000	9,000	-	-
Contractual services				
Maintenance - building	5,000	2,357	(2,643)	6,984
Maintenance - grounds	28,900	18,732	(10,168)	-
Maintenance - laundry	-	14,295	14,295	-
Utilities	1,000	-	(1,000)	-
Consulting/professional reimbursable	-	533	533	-
Maintenance - equipment	2,500	282	(2,218)	-
Total contractual services	37,400	36,199	(1,201)	6,984
Total business district	46,400	45,199	(1,201)	6,984
Total general government	3,099,369	2,773,714	(325,655)	3,027,224
<b>HIGHWAYS AND STREETS</b>				
Public works				
Personnel services				
Salaries	777,000	698,950	(78,050)	828,622
Overtime	80,000	133,547	53,547	105,936
Social security	54,000	45,284	(8,716)	56,127
Medicare	11,900	11,357	(543)	13,262
IMRF	76,200	80,589	4,389	96,125
Medical/life insurance	117,000	101,379	(15,621)	100,529
Supplemental pensions	14,400	14,583	183	15,415
Total personnel services	1,130,500	1,085,689	(44,811)	1,216,016
Materials and supplies				
Liability insurance	74,357	80,277	5,920	71,153
Maintenance - building	15,000	18,082	3,082	31,193
Maintenance - equipment	21,110	19,025	(2,085)	19,126
Maintenance - vehicles	21,000	17,015	(3,985)	33,260
Postage/mailings	825	447	(378)	485
Rent - equipment	26,500	19,452	(7,048)	9,858
Supplies - office	4,700	3,536	(1,164)	1,838
Supplies - other	37,100	51,776	14,676	40,448
Small tools and equipment	4,850	4,090	(760)	5,023

(This schedule is continued on the following pages.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2009  
(With Comparative Actual)

	2009		Variance Over (Under)	2008 Actual
	Final Budget	Actual		
<b>HIGHWAYS AND STREETS (Continued)</b>				
Public works (Continued)				
Materials and supplies (Continued)				
Training and education	\$ 6,775	\$ 1,129	\$ (5,646)	\$ 3,862
Telephone	-	-	-	10
Uniforms	5,850	4,627	(1,223)	5,316
Utilities	3,350	3,096	(254)	5,300
Gas and oil	66,560	69,219	2,659	68,367
Total materials and supplies	287,977	291,771	3,794	295,239
Contractual services				
Consulting/professional	5,000	7,930	2,930	4,780
Forestry	82,785	87,956	5,171	97,657
Tree trim - removal	116,164	77,403	(38,761)	98,489
Sidewalk replacement program	-	-	-	21
Residential concrete program	-	76,958	76,958	100,124
Street sweeping	24,960	26,439	1,479	18,788
Mosquito abatement	41,000	40,887	(113)	40,887
Drainage projects	20,000	21,416	1,416	5,989
Total contractual services	289,909	338,989	49,080	366,735
Capital outlay				
Capital improvements	-	438	438	16,806
Equipment	176,550	88,538	(88,012)	370,494
Total capital outlay	176,550	88,976	(87,574)	387,300
Total public works	1,884,936	1,805,425	(79,511)	2,265,290
Total highways and streets	1,884,936	1,805,425	(79,511)	2,265,290
<b>PUBLIC SAFETY</b>				
Police department				
Personnel services				
Salaries	474,757	448,366	(26,391)	490,428
Salaries - officers	3,746,048	3,271,432	(474,616)	2,969,489
Overtime	433,600	475,419	41,819	438,820
Social security	25,000	27,804	2,804	28,044
Medicare	40,000	45,493	5,493	41,725
IMRF	47,000	41,972	(5,028)	43,747
Medical/life insurance	406,000	346,183	(59,817)	349,909
Police pension	928,000	937,066	9,066	859,300
Supplemental pensions	56,400	46,150	(10,250)	47,660
Total personnel services	6,156,805	5,639,885	(516,920)	5,269,122
Materials and supplies				
Animal control	2,000	814	(1,186)	345
Auxiliary police	9,500	5,384	(4,116)	456
Boards and commissions	28,000	15,117	(12,883)	4,156
Dues and subscriptions	6,830	5,214	(1,616)	4,952
Investigation and equipment	52,175	34,339	(17,836)	43,164
Liability insurance	252,050	258,883	6,833	235,391
Maintenance - building	43,600	44,383	783	23,160

(This schedule is continued on the following page.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2009  
(With Comparative Actual)

	2009		Variance Over (Under)	2008 Actual
	Final Budget	Actual		
PUBLIC SAFETY (Continued)				
Police department (Continued)				
Materials and supplies (Continued)				
Maintenance - equipment	\$ 27,486	\$ 20,856	\$ (6,630)	\$ 15,272
Maintenance - vehicles	31,530	42,075	10,545	30,825
Postage/mailings	4,500	2,309	(2,191)	3,434
Printing and forms	5,000	3,361	(1,639)	3,843
Prisoner needs	-	-	-	37
Public relations	5,000	3,573	(1,427)	60
Rent - equipment	227,369	219,266	(8,103)	231,817
Supplies - office	10,000	6,575	(3,425)	7,041
Training and education	44,685	25,137	(19,548)	42,471
Travel/meetings	15,500	15,112	(388)	9,867
Telephone	13,080	10,671	(2,409)	8,933
Uniforms	83,250	38,045	(45,205)	32,891
Utilities	24,000	11,794	(12,206)	18,288
Gas and oil	120,000	115,109	(4,891)	131,836
Total materials and supplies	1,005,555	878,017	(127,538)	848,239
Contractual services				
Consulting/professional	4,000	1,002	(2,998)	28,226
Darien area dispatch	420,000	420,654	654	420,163
Dumeg/flat/child center	28,500	27,300	(1,200)	27,300
Maintenance - vehicle	-	6,254	6,254	-
SEDCOM	24,304	21,518	(2,786)	29,126
Total contractual services	476,804	476,728	(76)	504,815
Capital outlay				
Equipment	34,640	31,680	(2,960)	13,739
Total capital outlay	34,640	31,680	(2,960)	13,739
Total police department	7,673,804	7,026,310	(647,494)	6,635,915
Total public safety	7,673,804	7,026,310	(647,494)	6,635,915
DEBT SERVICE				
Principal	389,575	401,834	12,259	-
Interest	-	74,861	74,861	-
Total debt service	389,575	476,695	87,120	-
TOTAL EXPENDITURES	\$ 13,047,684	\$ 12,082,144	\$ (965,540)	\$ 11,928,429

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
JOINT USE FACILITY FUND

For the Year Ended April 30, 2009  
(With Comparative Actual)

	2009		Variance Over (Under)	2008 Actual
	Final Budget	Actual		
<b>REVENUES</b>				
Taxes				
Property taxes	\$ 192,552	\$ 194,335	\$ 1,783	\$ 190,387
Investment income	100	910	810	2,790
Total revenues	<u>192,652</u>	<u>195,245</u>	<u>2,593</u>	<u>193,177</u>
<b>EXPENDITURES</b>				
Debt service				
Principal	192,552	360,000	167,448	165,000
Interest and fiscal charges	741	8,191	7,450	26,238
Commodities	-	350	350	-
Total expenditures	<u>193,293</u>	<u>368,541</u>	<u>175,248</u>	<u>191,238</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(641)</u>	<u>(173,296)</u>	<u>(172,655)</u>	<u>1,939</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bonds issued at par	-	368,191	368,191	-
Transfers (out)	-	(290,000)	(290,000)	-
Total other financing sources (uses)	<u>-</u>	<u>78,191</u>	<u>78,191</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (641)</u>	<u>(95,105)</u>	<u>\$ (94,464)</u>	<u>1,939</u>
FUND BALANCE, MAY 1		<u>107,897</u>		<u>105,958</u>
FUND BALANCE, APRIL 30		<u>\$ 12,792</u>		<u>\$ 107,897</u>

(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, 2009  
(With Comparative Actual)

	2009			2008 Actual
	Final Budget	Actual	Variance Over (Under)	
<b>REVENUES</b>				
Investment income	\$ 30,000	\$ 73,721	\$ 43,721	\$ 19,447
Miscellaneous	-	-	-	1,099,561
Total revenues	30,000	73,721	43,721	1,119,008
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	3,331
Capital outlay	1,251,000	1,159,342	(91,658)	1,400,000
Debt service				
Principal payments	-	145,000	145,000	-
Interest and fiscal charges	-	48,929	48,929	37,686
Bond issuance costs	-	20,335	20,335	10,963
Total expenditures	1,251,000	1,373,606	122,606	1,451,980
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,221,000)	(1,299,885)	(78,885)	(332,972)
<b>OTHER FINANCING SOURCES (USES)</b>				
Bonds issued at par	-	2,001,809	2,001,809	1,400,000
Discount on bonds issued	-	-	-	(5,907)
Transfers in	700,000	890,000	190,000	-
Total other financing sources (uses)	700,000	2,891,809	2,191,809	1,394,093
NET CHANGE IN FUND BALANCE	<u>\$ (521,000)</u>	1,591,924	<u>\$ 2,112,924</u>	1,061,121
FUND BALANCE, MAY 1		<u>1,099,074</u>		<u>37,953</u>
FUND BALANCE, APRIL 30		<u>\$ 2,690,998</u>		<u>\$ 1,099,074</u>

(See independent auditor's report.)



CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2009  
(With Comparative Actual)

	2009		Variance Over (Under)	2008 Actual
	Final Budget	Actual		
<b>REVENUES</b>				
Investment income	\$ 20,000	\$ 26,759	\$ 6,759	\$ 42,453
Total revenues	20,000	26,759	6,759	42,453
<b>EXPENDITURES</b>				
Current				
Contractual service	659,000	545,856	(113,144)	1,151,048
Capital outlay	481,750	387,860	(93,890)	-
Debt service				
Principal payments	104,000	-	(104,000)	-
Interest and fiscal charges	-	104,000	104,000	56,333
Bond issuance costs	-	-	-	19,781
Total expenditures	1,244,750	1,037,716	(207,034)	1,227,162
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,224,750)	(1,010,957)	213,793	(1,184,709)
<b>OTHER FINANCING SOURCES (USES)</b>				
Bonds issued at par	-	-	-	2,600,000
Premium on bonds issued	-	-	-	35,951
Total other financing sources (uses)	-	-	-	2,635,951
NET CHANGE IN FUND BALANCE	\$ (1,224,750)	(1,010,957)	\$ 213,793	1,451,242
FUND BALANCE, MAY 1		1,451,242		-
FUND BALANCE, APRIL 30		\$ 440,285		\$ 1,451,242

(See independent auditor's report.)

## **NONMAJOR SPECIAL REVENUE FUNDS**

Special Service Area #1 - 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 the benefited properties. SSA #1 was created to handle maintenance of the wetlands in the Tara Hill development.

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

D.A.R.E. Fund - The Police Department occasionally receives contributions from businesses, organizations and individuals for the support of the Department's DARE program. These funds are accounted for through this special fund. Expenditures are proposed this year for one-time expenses to support the officers teaching DARE programs in Darien schools.

Road Improvement Fund - The Road Improvement Fund is used to account for the revenue and expenditures related to road improvement

CITY OF DARIEN, ILLINOIS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS

April 30, 2009

	Special Revenue			Capital Projects	Total
	Special Service Area	Drug Seizure	D.A.R.E.	Road Improvement	
<b>ASSETS</b>					
Cash and cash equivalents	\$ 15,099	\$ 6,750	\$ 393	\$ 34,898	\$ 57,140
Interest receivable	74	-	2	170	246
Other receivables	-	926	-	-	926
<b>TOTAL ASSETS</b>	<b>\$ 15,173</b>	<b>\$ 7,676</b>	<b>\$ 395</b>	<b>\$ 35,068</b>	<b>\$ 58,312</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
None	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities	-	-	-	-	-
<b>FUND BALANCES</b>					
Reserved for special service area	15,173	-	-	-	15,173
Reserved for public safety	-	7,676	395	-	8,071
Unreserved					
Capital projects funds	-	-	-	35,068	35,068
Total fund balances	15,173	7,676	395	35,068	58,312
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 15,173</b>	<b>\$ 7,676</b>	<b>\$ 395</b>	<b>\$ 35,068</b>	<b>\$ 58,312</b>

(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, 2009

	Special Revenue			Capital Projects	Total
	Special Service Area	Drug Seizure	D.A.R.E.	Road Improvement	
REVENUES					
Taxes	\$ 5,060	\$ -	\$ -	\$ -	\$ 5,060
Fines and forfeitures	-	53	-	-	53
Investment income	265	-	53	582	900
Total revenues	5,325	53	53	582	6,013
EXPENDITURES					
Current					
General government	3,219	4,819	3,050	-	11,088
Capital outlay	-	-	6,131	-	6,131
Total expenditures	3,219	4,819	9,181	-	17,219
NET CHANGE IN FUND BALANCES	2,106	(4,766)	(9,128)	582	(11,206)
FUND BALANCES, MAY 1	13,067	12,442	9,523	34,486	69,518
FUND BALANCES, APRIL 30	\$ 15,173	\$ 7,676	\$ 395	\$ 35,068	\$ 58,312

(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, 2009  
(With Comparative Actual)

	2009			2008 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
<b>REVENUES</b>				
Taxes	\$ 5,000	\$ 5,060	\$ 60	\$ 5,070
Investment income	200	265	65	243
Total revenues	<u>5,200</u>	<u>5,325</u>	<u>125</u>	<u>5,313</u>
<b>EXPENDITURES</b>				
Current				
Contractual services	7,500	2,577	(4,923)	1,927
Maintenance contracts	-	642	642	-
Total expenditures	<u>7,500</u>	<u>3,219</u>	<u>(4,281)</u>	<u>1,927</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,300)</u>	2,106	<u>\$ 4,406</u>	3,386
FUND BALANCE, MAY 1		<u>13,067</u>		<u>9,681</u>
FUND BALANCE, APRIL 30		<u>\$ 15,173</u>		<u>\$ 13,067</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
D.A.R.E. FUND

For the Year Ended April 30, 2009  
(With Comparative Actual)

	2009			2008 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
<b>REVENUES</b>				
Contributions	\$ 2,000	\$ -	\$ (2,000)	\$ 7,000
Investment income	100	53	(47)	319
Miscellaneous	-	-	-	1,600
Total revenues	<u>2,100</u>	<u>53</u>	<u>(2,047)</u>	<u>8,919</u>
<b>EXPENDITURES</b>				
Current				
General government	2,000	3,050	1,050	1,833
Capital outlay	5,600	6,131	531	5,144
Total expenditures	<u>7,600</u>	<u>9,181</u>	<u>1,581</u>	<u>6,977</u>
NET CHANGE IN FUND BALANCE	<u>\$ (5,500)</u>	<u>(9,128)</u>	<u>\$ (3,628)</u>	1,942
FUND BALANCE, MAY 1		<u>9,523</u>		<u>7,581</u>
FUND BALANCE, APRIL 30		<u>\$ 395</u>		<u>\$ 9,523</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2009  
(With Comparative Actual)

	2009			2008 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
REVENUES				
Contributions	\$ -	\$ -	\$ -	\$ -
Investment income	-	582	582	1,618
Total revenues	-	582	582	1,618
EXPENDITURES				
None	-	-	-	-
Total expenditures	-	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	582	<u>\$ 582</u>	1,618
FUND BALANCE, MAY 1		<u>34,486</u>		<u>32,868</u>
FUND BALANCE, APRIL 30		<u>\$ 35,068</u>		<u>\$ 34,486</u>

(See independent auditor's report.)

## **ENTERPRISE FUNDS**

Enterprise Funds - 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. The only enterprise fund operated by the City is the Water Fund.



CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2009  
(With Comparative Actual)

	2009			2008 Actual
	Final Budget	Actual	Variance Over (Under)	
<b>OPERATING REVENUES</b>				
Charges for services				
Water sales	\$ 4,000,437	\$ 3,344,724	\$ (655,713)	\$ 2,854,179
Inspections/tap on/permits	15,000	21,928	6,928	33,293
Sale of meters	5,000	3,616	(1,384)	10,554
Other water sales	10,000	1,876	(8,124)	10,165
	<u>4,030,437</u>	<u>3,372,144</u>	<u>(658,293)</u>	<u>2,908,191</u>
<b>OPERATING EXPENSES EXCLUDING DEPRECIATION</b>				
Personnel services				
Salaries	465,200	409,756	(55,444)	512,796
Overtime	75,000	57,204	(17,796)	74,948
Social security	31,200	27,730	(3,470)	33,263
Medicare	7,300	6,485	(815)	8,014
IMRF	47,700	41,645	(6,055)	60,270
Medical/life insurance	82,500	70,422	(12,078)	75,634
Supplemental pensions	8,400	8,538	138	8,308
	<u>717,300</u>	<u>621,780</u>	<u>(95,520)</u>	<u>773,233</u>
Materials and supplies				
Liability insurance	170,120	169,977	(143)	148,750
Maintenance - building	97,221	83,756	(13,465)	15,107
Maintenance - equipment	6,400	12,009	5,609	7,789
Maintenance - water system	106,000	87,729	(18,271)	74,207
Postage	8,275	5,506	(2,769)	6,018
Quality controls	29,150	633	(28,517)	29,813
Service charge	250,000	250,050	50	250,000
Supplies - operation	6,200	3,197	(3,003)	2,893
Training and education	2,735	903	(1,832)	760
Telephone	10,160	7,978	(2,182)	8,740
Uniforms	3,220	4,851	1,631	3,223
Utilities	35,000	49,419	14,419	40,264
Vehicle (gas and oil)	27,850	21,539	(6,311)	22,323
	<u>752,331</u>	<u>697,547</u>	<u>(54,784)</u>	<u>609,887</u>
Contractual				
Audit	8,200	7,396	(804)	11,100
Consulting/professional	16,350	6,908	(9,442)	6,890
Leak detection	20,100	10,013	(10,087)	11,946
Data processing	45,914	47,670	1,756	42,130
Janitorial service	-	-	-	3,205
Water tower painting	577,750	-	(577,750)	18,269
Booster pump	219,000	193,265	(25,735)	-
Printing and forms	-	-	-	34
DuPage Water Commission	1,795,735	1,533,496	(262,239)	1,100,662
	<u>2,683,049</u>	<u>1,798,748</u>	<u>(884,301)</u>	<u>1,194,236</u>

(This schedule is continued on the following page.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2009  
(With Comparative Actual)

	2009			2008 Actual
	Final Budget	Actual	Variance Over (Under)	
<b>OPERATING EXPENSES</b>				
<b>EXCLUDING DEPRECIATION (Continued)</b>				
Capital outlay				
Equipment	\$ 246,872	\$ 2,028,295	\$ 1,781,423	\$ 2,200,138
Water meters	25,000	26,814	1,814	25,273
Total capital outlay	<u>271,872</u>	<u>2,055,109</u>	<u>1,783,237</u>	<u>2,225,411</u>
Total operating expenses excluding depreciation	<u>4,424,552</u>	<u>5,173,184</u>	<u>748,632</u>	<u>4,802,767</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(394,115)</u>	<u>(1,801,040)</u>	<u>(1,406,925)</u>	<u>(1,894,576)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Investment income	25,000	55,607	30,607	92,537
Miscellaneous income	152,000	153,571	1,571	126,923
Debt service				
Principal repayment	(306,124)	(145,000)	161,124	-
Interest expense	-	(161,476)	(161,476)	(169,791)
Total nonoperating revenues (expenses)	<u>(129,124)</u>	<u>(97,298)</u>	<u>31,826</u>	<u>49,669</u>
<b>NET INCOME (LOSS) BUDGETARY BASIS</b>	<u>\$ (523,239)</u>	<u>(1,898,338)</u>	<u>\$ (1,375,099)</u>	<u>(1,844,907)</u>
Adjustments to GAAP basis				
Capitalized assets purchased		1,763,833		2,211,918
Principal repayment		145,000		-
Depreciation		<u>(384,202)</u>		<u>(353,199)</u>
Total adjustments to GAAP basis		<u>1,524,631</u>		<u>1,858,719</u>
<b>CHANGE IN NET ASSETS</b>		<u>(373,707)</u>		<u>13,812</u>
<b>NET ASSETS, MAY 1</b>		<u>6,282,620</u>		<u>6,268,808</u>
<b>NET ASSETS, APRIL 30</b>		<u>\$ 5,908,913</u>		<u>\$ 6,282,620</u>

(See independent auditor's report.)

## **FIDUCIARY FUNDS**

Pension Trust - Police Pension Fund - to account for pensions paid for police officers.

Agency - to account for amounts held in deposit.

CITY OF DARIEN, ILLINOIS

SCHEDULE OF CHANGES IN NET ASSETS  
POLICE PENSION FUND

For the Year Ended April 30, 2009

	<u>Actual</u>
<b>ADDITIONS</b>	
Contributions	
Employer	\$ 937,066
Employee	525,789
Other	<u>801</u>
Total contributions	<u>1,463,656</u>
Investment income	
Net appreciation (depreciation) in fair value of investments	(1,523,121)
Interest	<u>598,364</u>
Total investment income	(924,757)
Less investment expense	<u>(32,366)</u>
Net investment income	<u>(957,123)</u>
Total additions	<u>506,533</u>
<b>DEDUCTIONS</b>	
Pension benefits	709,615
Contractual services	13,269
Administrative expenses	<u>7,269</u>
Total deductions	<u>730,153</u>
NET INCREASE (DECREASE)	(223,620)
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS</b>	
May 1	<u>14,711,376</u>
April 30	<u><u>\$ 14,487,756</u></u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS

For the Year Ended April 30, 2009

	Balances May 1	Additions	Deletions	Balances April 30
<b>ALL FUNDS</b>				
ASSETS				
Cash and cash equivalents	\$ 18,375	\$ -	\$ 6,025	\$ 12,350
TOTAL ASSETS	<u>\$ 18,375</u>	<u>\$ -</u>	<u>\$ 6,025</u>	<u>\$ 12,350</u>
LIABILITIES				
Deposits payable	\$ 18,375	\$ -	\$ 6,025	\$ 12,350
TOTAL LIABILITIES	<u>\$ 18,375</u>	<u>\$ -</u>	<u>\$ 6,025</u>	<u>\$ 12,350</u>
<b>IMPACT FEES FUND</b>				
ASSETS				
Cash and cash equivalents	\$ 18,349	\$ -	\$ 6,025	\$ 12,324
TOTAL ASSETS	<u>\$ 18,349</u>	<u>\$ -</u>	<u>\$ 6,025</u>	<u>\$ 12,324</u>
LIABILITIES				
Deposits payable	\$ 16,032	\$ -	\$ 6,025	\$ 10,007
Impact fees payable	2,317	-	-	2,317
TOTAL LIABILITIES	<u>\$ 18,349</u>	<u>\$ -</u>	<u>\$ 6,025</u>	<u>\$ 12,324</u>
<b>DARIEN ESCROW FUND</b>				
ASSETS				
Cash and cash equivalents	\$ 26	\$ -	\$ -	\$ 26
TOTAL ASSETS	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26</u>
LIABILITIES				
Deposits payable	\$ 26	\$ -	\$ -	\$ 26
TOTAL LIABILITIES	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26</u>

(See independent auditor's report.)

## **SUPPLEMENTAL DATA**

CITY OF DARIEN, ILLINOIS

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

April 30, 2009

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

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total	Interest Due on			
				June 15	Amount	December 15	Amount
2010	\$ 150,000	\$ 155,178	\$ 305,178	2009	\$ 77,589	2009	\$ 77,589
2011	155,000	149,028	304,028	2010	74,514	2010	74,514
2012	165,000	142,674	307,674	2011	71,337	2011	71,337
2013	170,000	135,908	305,908	2012	67,954	2012	67,954
2014	180,000	128,896	308,896	2013	64,448	2013	64,448
2015	185,000	121,472	306,472	2014	60,736	2014	60,736
2016	195,000	113,840	308,840	2015	56,920	2015	56,920
2017	205,000	105,650	310,650	2016	52,825	2016	52,825
2018	215,000	97,040	312,040	2017	48,520	2017	48,520
2019	220,000	88,010	308,010	2018	44,005	2018	44,005
2020	230,000	78,770	308,770	2019	39,385	2019	39,385
2021	240,000	69,110	309,110	2020	34,555	2020	34,555
2022	255,000	59,030	314,030	2021	29,515	2021	29,515
2023	265,000	48,320	313,320	2022	24,160	2022	24,160
2024	275,000	37,058	312,058	2023	18,529	2023	18,529
2025	290,000	25,370	315,370	2024	12,685	2024	12,685
2026	300,000	12,900	312,900	2025	6,450	2025	6,450
	<u>\$ 3,695,000</u>	<u>\$ 1,568,254</u>	<u>\$ 5,263,254</u>		<u>\$ 784,127</u>		<u>\$ 784,127</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

LONG-TERM DEBT REQUIREMENTS  
TAXABLE GENERAL OBLIGATION BONDS, SERIES 2007A

April 30, 2009

Date of Issue	May 15, 2007
Date of Maturity	December 15, 2011
Authorized Issue	\$1,400,000
Interest Rates	4.875% to 5.000%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Bank of New York Trust Company, N.A.

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total	Interest Due on			
				June 15	Amount	December 15	Amount
2010	\$ 340,000	\$ 53,575	\$ 393,575	2009	\$ 26,787	2009	\$ 26,787
2011	360,000	37,000	397,000	2010	18,500	2010	18,500
2012	380,000	19,000	399,000	2011	9,500	2011	9,500
	<u>\$ 1,080,000</u>	<u>\$ 109,575</u>	<u>\$ 1,189,575</u>		<u>\$ 54,787</u>		<u>\$ 54,787</u>

(See independent auditor's report.)



CITY OF DARIEN, ILLINOIS

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

April 30, 2009

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

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total	Interest Due on			
				June 15	Amount	December 15	Amount
2010	\$ -	\$ 104,000	\$ 104,000	2009	\$ 52,000	2009	\$ 52,000
2011	-	104,000	104,000	2010	52,000	2010	52,000
2012	-	104,000	104,000	2011	52,000	2011	52,000
2013	390,000	104,000	494,000	2012	52,000	2012	52,000
2014	410,000	88,400	498,400	2013	44,200	2013	44,200
2015	425,000	72,000	497,000	2014	36,000	2014	36,000
2016	440,000	55,000	495,000	2015	27,500	2015	27,500
2017	460,000	37,400	497,400	2016	18,700	2016	18,700
2018	475,000	19,000	494,000	2017	9,500	2017	9,500
	<u>\$ 2,600,000</u>	<u>\$ 687,800</u>	<u>\$ 3,287,800</u>		<u>\$ 343,900</u>		<u>\$ 343,900</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

LONG-TERM DEBT REQUIREMENTS  
GENERAL OBLIGATION BONDS, SERIES 2008

April 30, 2009

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Date of Issue	June 15, 2008
Date of Maturity	January 1, 2024
Authorized Issue	\$2,370,000
Interest Rates	3.00% - 4.00%
Interest Dates	January 1 and July 1
Principal Maturity Date	January 1
Payable at	Harris Bank

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total	Interest Due on			
				July 1	Amount	Jan 1	Amount
2010	\$ 115,000	\$ 84,794	\$ 199,794	2009	\$ 42,397	2010	\$ 42,397
2011	120,000	80,770	200,770	2010	40,385	2011	40,385
2012	125,000	76,570	201,570	2011	38,285	2012	38,285
2013	130,000	72,194	202,194	2012	36,097	2013	36,097
2014	135,000	67,320	202,320	2013	33,660	2014	33,660
2015	140,000	62,256	202,256	2014	31,128	2015	31,128
2016	145,000	57,006	202,006	2015	28,503	2016	28,503
2017	155,000	51,570	206,570	2016	25,785	2017	25,785
2018	160,000	45,564	205,564	2017	22,782	2018	22,782
2019	165,000	39,364	204,364	2018	19,682	2019	19,682
2020	170,000	32,970	202,970	2019	16,485	2020	16,485
2021	175,000	26,382	201,382	2020	13,191	2021	13,191
2022	185,000	19,600	204,600	2021	9,800	2022	9,800
2023	190,000	12,200	202,200	2022	6,100	2023	6,100
2024	115,000	4,600	119,600	2023	2,300	2024	2,300
	<u>\$ 2,225,000</u>	<u>\$ 733,160</u>	<u>\$ 2,958,160</u>		<u>\$ 366,580</u>		<u>\$ 366,580</u>

(See independent auditor's report.)

## STATISTICAL SECTION

This part of the City of Darien, Illinois' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	72-76
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.	77-82
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	83-87
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	88-89
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the city provides and the activities it performs.	90-92

*Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City of Darien, Illinois implemented GASB Statement 34 in 2004; schedules presenting government-wide information include information beginning in that year.*

CITY OF DARIEN, ILLINOIS

NET ASSETS BY COMPONENT

Last Six Fiscal Years

	Fiscal Year					
	2004	2005	2006	2007	2008	2009
<b>GOVERNMENTAL ACTIVITIES</b>						
Invested in capital assets						
net of related debt	\$ 10,785,335	\$ 11,242,359	\$ 12,168,591	\$ 13,579,072	\$ 11,925,315	\$ 11,532,926
Restricted	974,674	864,073	574,455	384,217	215,983	36,036
Unrestricted	2,377,208	3,334,287	4,746,450	3,117,621	6,335,943	5,492,236
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 14,137,217</b>	<b>\$ 15,440,719</b>	<b>\$ 17,489,496</b>	<b>\$ 17,080,910</b>	<b>\$ 18,477,241</b>	<b>\$ 17,061,198</b>
<b>BUSINESS-TYPE ACTIVITIES</b>						
Invested in capital assets						
net of related debt	\$ 3,908,496	\$ 4,098,870	\$ 4,675,813	\$ 4,419,311	\$ 4,139,639	\$ 4,398,355
Restricted	-	-	-	-	-	-
Unrestricted	1,193,044	1,122,718	1,416,391	1,849,497	2,142,981	1,510,558
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 5,101,540</b>	<b>\$ 5,221,588</b>	<b>\$ 6,092,204</b>	<b>\$ 6,268,808</b>	<b>\$ 6,282,620</b>	<b>\$ 5,908,913</b>
<b>PRIMARY GOVERNMENT</b>						
Invested in capital assets						
net of related debt	\$ 14,693,831	\$ 15,341,229	\$ 16,844,404	\$ 17,998,383	\$ 16,064,954	\$ 15,931,281
Restricted	974,674	864,073	574,455	384,217	215,983	36,036
Unrestricted	3,570,252	4,457,005	6,162,841	4,967,118	8,478,924	7,002,794
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 19,238,757</b>	<b>\$ 20,662,307</b>	<b>\$ 23,581,700</b>	<b>\$ 23,349,718</b>	<b>\$ 24,759,861</b>	<b>\$ 22,970,111</b>

Data Source

Audited Financial Statements

CITY OF DARIEN, ILLINOIS

CHANGE IN NET ASSETS

Last Six Fiscal Years

Fiscal Year	2004	2005	2006	2007	2008	2009
<b>EXPENSES</b>						
Governmental Activities						
General government	\$ 2,381,983	\$ 2,231,670	\$ 1,808,579	\$ 1,996,451	\$ 3,027,224	\$ 1,743,197
Highways and streets	2,052,437	2,052,861	2,526,784	3,896,369	2,265,290	2,428,999
Public safety	4,942,702	5,289,799	5,822,971	6,388,512	6,635,915	9,358,571
Interest on long term debt	104,027	77,227	-	30,555	-	330,158
Total governmental activities expenses	<u>9,481,149.00</u>	<u>9,651,557.00</u>	<u>10,158,334</u>	<u>12,311,887</u>	<u>11,928,429</u>	<u>13,860,925</u>
Business-type activities						
Water	2,935,001	2,936,247	3,162,996	2,944,976	2,590,849	3,955,029
Total business-type activities expenses	<u>2,935,001</u>	<u>2,936,247</u>	<u>3,162,996</u>	<u>2,944,976</u>	<u>2,590,849</u>	<u>3,955,029</u>
<b>TOTAL PRIMARY GOVERNMENT EXPENSES</b>	<u>\$ 12,416,150</u>	<u>\$ 12,587,804</u>	<u>\$ 13,321,330</u>	<u>\$ 15,256,863</u>	<u>\$ 14,519,278</u>	<u>\$ 17,815,954</u>
<b>Program Revenues</b>						
Governmental activities						
Charges for services						
General government	716,942	791,152	945,107	1,030,326	1,064,430	1,071,756
Highways and streets	525,773	773,391	629,203	897,462	425,520	296,072
Public safety	151,098	115,468	153,746	272,946	268,932	258,137
Operating grants and contributions	60,315	47,779	725,365	725,905	684,670	636,911
Capital grants and contributions	-	-	-	-	-	-
Total governmental activities program revenues	<u>1,454,128</u>	<u>1,727,790</u>	<u>2,453,421</u>	<u>2,926,639</u>	<u>2,443,552</u>	<u>2,262,876</u>
Business-type activities						
Charges for services						
Water	\$ 3,173,569	\$ 3,046,688	\$ 3,274,453	\$ 2,766,305	\$ 2,908,191	\$ 3,372,144
Capital grants and contributions	-	-	-	-	-	-
Total business-type activities program revenues	<u>3,173,569</u>	<u>3,046,688</u>	<u>3,274,453</u>	<u>2,766,305</u>	<u>2,908,191</u>	<u>3,372,144</u>
<b>TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUE</b>	<u>\$ 4,627,697</u>	<u>\$ 4,774,478</u>	<u>\$ 5,727,874</u>	<u>\$ 5,692,944</u>	<u>\$ 5,351,743</u>	<u>\$ 5,635,020</u>
<b>NET (EXPENSE) REVENUE</b>						
Governmental activities	\$ (8,027,021)	\$ (7,923,767)	\$ (7,704,913)	\$ (9,385,248)	\$ (9,484,877)	\$ (11,598,049)
Business-type activities	238,568	110,441	111,457	(178,671)	317,342	(582,885)
<b>TOTAL PRIMARY GOVERNMENT NET (EXPENSE) REVENUE</b>	<u>\$ (7,788,453)</u>	<u>\$ (7,813,326)</u>	<u>\$ (7,593,456)</u>	<u>\$ (9,563,919)</u>	<u>\$ (9,167,535)</u>	<u>\$ (12,180,934)</u>

CITY OF DARIEN, ILLINOIS

CHANGE IN NET ASSETS

Last Six Fiscal Years

Fiscal Year	2004	2005	2006	2007	2008	2009
<b>GENERAL REVENUES AND OTHER</b>						
<b>CHANGES IN NET ASSETS</b>						
Governmental activities						
Taxes						
Property	\$ 1,274,011	\$ 1,514,024	\$ 1,602,451	\$ 1,496,025	\$ 1,573,734	\$ 1,655,025
Sales	2,816,211	3,855,997	4,883,628	4,643,341	4,650,181	4,350,092
Income	1,280,663	1,736,661	1,731,326	1,990,276	2,174,312	2,151,676
Telecommunications	304,929	309,414	305,155	319,373	330,733	337,920
Other	1,772,976	1,716,183	1,022,137	992,713	1,031,936	1,021,666
Investment earnings	21,580	55,237	139,132	236,266	223,390	209,566
Miscellaneous	112,849	39,753	71,928	98,746	1,602,827	456,061
Special items gain on sale of fixed assets	502,740	-	-	-	-	-
<b>Total governmental activities</b>	<b>8,085,959</b>	<b>9,227,269</b>	<b>9,755,757</b>	<b>9,776,740</b>	<b>11,587,113</b>	<b>10,182,006</b>
Business-type activities						
Investment earnings	5,525	9,607	19,185	147,917	92,537	55,607
Miscellaneous	-	-	-	211,405	126,923	153,571
Change in accounting estimates	-	-	739,974	(4,047)	-	-
Transfers	-	-	-	-	-	-
<b>Total Business-type activities</b>	<b>5,525</b>	<b>9,607</b>	<b>759,159</b>	<b>355,275</b>	<b>219,460</b>	<b>209,178</b>
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 8,091,484</b>	<b>\$ 9,236,876</b>	<b>\$ 10,514,916</b>	<b>\$ 10,132,015</b>	<b>\$ 11,806,573</b>	<b>\$ 10,391,184</b>
<b>CHANGE IN NET ASSETS</b>						
Governmental Activities	\$ 58,938	\$ 1,303,502	\$ 2,050,844	\$ 391,492	\$ 2,102,236	\$ (1,416,043)
Business-type Activities	244,093	120,048	870,616	176,604	536,802	(373,707)
<b>Total Primary Government Change in Net Assets</b>	<b>\$ 303,031</b>	<b>\$ 1,423,550</b>	<b>\$ 2,921,460</b>	<b>\$ 568,096</b>	<b>\$ 2,639,038</b>	<b>\$ (1,789,750)</b>

Data Source

Audited Financial Statements

CITY OF DARIEN, ILLINOIS  
 FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>GENERAL FUND</b>										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ 28,730	\$ 20,041	\$ 36,852	\$ 5,210	\$ 12,896	\$ 6,481
Unreserved	2,867,971	3,019,471	2,599,188	1,560,710	2,207,831	3,382,467	4,592,268	3,406,517	4,050,386	2,872,584
<b>TOTAL GENERAL FUND</b>	<b>\$ 2,867,971</b>	<b>\$ 3,019,471</b>	<b>\$ 2,599,188</b>	<b>\$ 1,560,710</b>	<b>\$ 2,236,561</b>	<b>\$ 3,402,508</b>	<b>\$ 4,629,120</b>	<b>\$ 3,411,727</b>	<b>\$ 4,063,282</b>	<b>\$ 2,879,065</b>
<b>ALL OTHER GOVERNMENTAL FUNDS</b>										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 384,217	\$ 215,983	\$ 36,036
Unreserved, reported in										
Special Revenue Funds	704,184	1,225,476	1,177,287	1,100,856	926,288	544,388	272,901	13,218	-	(111,848)
Capital Project Funds	224,272	223,999	226,079	270,700	270,700	270,700	301,811	70,821	2,584,802	3,166,351
<b>TOTAL ALL OTHER GOVERNMENTAL FUNDS</b>	<b>\$ 928,456</b>	<b>\$ 1,449,475</b>	<b>\$ 1,403,366</b>	<b>\$ 1,371,556</b>	<b>\$ 1,196,988</b>	<b>\$ 815,088</b>	<b>\$ 574,712</b>	<b>\$ 468,256</b>	<b>\$ 2,800,785</b>	<b>\$ 3,090,539</b>

Data Source

Audited Financial Statements

CITY OF DARIEN, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>REVENUES</b>										
Taxes	\$ 1,682,592	\$ 1,788,071	\$ 2,202,721	\$ 2,242,873	\$ 1,943,040	\$ 2,469,537	\$ 2,647,529	\$ 2,500,732	\$ 2,602,409	\$ 2,684,158
Licenses and Permits	860,970	930,657	721,262	941,358	1,346,179	1,190,730	1,106,786	1,261,946	1,094,754	1,003,318
Intergovernmental	5,504,534	6,294,534	4,918,008	4,846,635	5,000,798	6,454,503	7,458,604	7,655,872	7,911,303	7,476,809
Charges for Services	200,675	192,480	201,966	216,112	192,000	1,615	125	12,766	7,764	2,150
Fines and Forfeitures	-	-	-	-	-	-	-	-	-	53
Investment Income	178,217	225,585	108,785	60,147	21,580	55,237	139,077	236,266	223,390	209,566
Miscellaneous	1,090,858	484,421	662,376	772,150	525,620	708,569	729,455	950,155	2,139,944	1,068,828
<b>Total revenues</b>	<b>9,517,846</b>	<b>9,915,748</b>	<b>8,815,118</b>	<b>9,079,275</b>	<b>9,029,217</b>	<b>10,880,191</b>	<b>12,081,576</b>	<b>12,617,737</b>	<b>13,979,564</b>	<b>12,444,882</b>
<b>EXPENDITURES</b>										
General government	1,521,221	1,482,507	1,526,772	1,641,462	1,709,376	1,550,376	1,120,366	1,387,014	2,436,823	2,784,802
Highways and streets	1,272,331	1,223,835	1,333,893	1,451,481	1,545,904	1,531,486	1,901,923	3,847,424	2,576,818	2,327,102
Public safety	3,514,144	3,621,889	3,905,136	4,778,553	4,569,149	5,191,176	5,813,578	6,222,529	6,635,915	7,026,310
Community development department	416,405	548,959	661,768	648,589	645,295	581,940	639,378	567,794	597,492	-
Capital outlay	1,114,437	3,210,241	1,299,043	964,737	840,019	690,665	1,158,135	1,877,445	3,121,192	2,407,437
Debt service										
Principal	526,237	455,525	739,755	716,861	800,318	550,501	562,323	183,586	165,000	906,834
Interest	-	-	-	-	105,799	-	-	34,103	120,257	236,175
Other charges	-	-	-	-	-	-	-	-	30,744	20,685
<b>Total expenditures</b>	<b>8,364,775</b>	<b>10,542,956</b>	<b>9,466,367</b>	<b>10,201,683</b>	<b>10,215,860</b>	<b>10,096,144</b>	<b>11,195,703</b>	<b>14,119,895</b>	<b>15,684,241</b>	<b>15,709,345</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,153,071</b>	<b>(627,208)</b>	<b>(651,249)</b>	<b>(1,122,408)</b>	<b>(1,186,643)</b>	<b>784,047</b>	<b>885,873</b>	<b>(1,502,158)</b>	<b>(1,704,677)</b>	<b>(3,264,463)</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	-	581,530	-	251,368	-	-	-	-	-	890,000
Transfers (out)	-	(581,530)	-	(251,368)	-	-	-	-	-	(890,000)
Bonds issued at par	-	-	-	-	-	-	-	-	4,000,000	2,370,000
Proceeds from loans	-	1,300,000	-	52,120	330,797	-	-	-	310,000	-
Premiums on bonds issued	-	-	-	-	-	-	-	-	35,951	-
Discount on bonds issued	-	-	-	-	-	-	-	-	(5,907)	-
Sale of capital assets	-	-	-	-	1,515,240	-	-	85,642	51,101	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>1,300,000.00</b>	<b>-</b>	<b>52,120</b>	<b>1,846,037</b>	<b>-</b>	<b>-</b>	<b>85,642</b>	<b>4,391,145</b>	<b>2,370,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 1,153,071</b>	<b>\$ 672,792</b>	<b>\$ (651,249)</b>	<b>\$ (1,070,288)</b>	<b>\$ 659,394</b>	<b>\$ 784,047</b>	<b>\$ 885,873</b>	<b>\$ (1,416,516)</b>	<b>\$ 2,686,468</b>	<b>\$ (894,463)</b>
<b>DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES</b>	<b>7.26%</b>	<b>6.21%</b>	<b>9.06%</b>	<b>7.76%</b>	<b>9.66%</b>	<b>5.85%</b>	<b>5.60%</b>	<b>1.78%</b>	<b>24.00%</b>	<b>8.39%</b>

Data Source

Audited Financial Statements



CITY OF DARIEN, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	Residential Property	Commercial Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
1999	\$ 493,400,158	\$ 57,184,260	\$ -	\$ 550,584,418	0.20	\$ 1,651,753,254	33.333%
2000	493,450,679	57,133,739	-	577,130,365	0.20	1,731,391,095	33.333%
2001	517,411,556	59,718,809	-	606,673,270	0.20	1,820,019,810	33.333%
2002	543,719,232	62,954,038	-	656,401,725	0.19	1,969,205,175	33.333%
2003	590,761,553	65,640,172	-	701,476,520	0.22	2,104,429,560	33.333%
2004	631,328,868	70,147,652	-	766,780,644	0.21	2,300,341,932	33.333%
2005	749,677,443	79,905,537	-	829,582,980	0.18	2,488,748,940	33.333%
2006	817,294,042	85,469,811	-	902,763,853	0.17	2,708,291,559	33.333%
2007	873,443,828	89,343,820	-	962,787,648	0.17	2,888,362,944	33.333%
2008	926,838,542	92,663,379	-	1,019,501,921	0.22	3,058,505,763	33.333%

Data Source

Office of the County Clerk

CITY OF DARIEN, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Taxing Agency</b>										
City of Darien	<u>0.1721</u>	<u>0.2028</u>	<u>0.1980</u>	<u>0.1984</u>	<u>0.2153</u>	<u>0.2153</u>	<u>0.1792</u>	<u>0.1736</u>	<u>0.1715</u>	<u>0.2210</u>
Total Direct Rate	0.1721	0.2028	0.1980	0.1984	0.2153	0.2153	0.1792	0.1736	0.1715	0.2210
<b>Overlapping Rates</b>										
DuPage County	0.2683	0.2536	0.2353	0.2154	0.1999	0.1999	0.1204	0.1236	0.1207	0.1137
DuPage County Forest Preserve	0.1797	0.1742	0.1654	0.1534	0.1419	0.1419	0.1201	0.1303	0.1187	0.1206
DuPage County Airport Authority	0.0306	0.0291	0.0271	0.0248	0.0230	0.0230	0.0151	0.0183	0.0170	0.0160
Downers Grove Township	0.0377	0.0352	0.0340	0.0324	0.0306	0.0306	0.0200	0.0268	0.0256	0.0254
Downers Grove Township Roads	0.0524	0.0521	0.0510	0.0486	0.0459	0.0459	0.0385	0.0401	0.0383	0.0379
Darien Park District	0.3655	0.3590	0.3428	0.3252	0.3295	0.3295	0.3295	0.2550	0.2448	0.2464
Indian Prairie Library District (1)	0.2000	0.1978	0.1964	0.1869	0.1739	0.1739	0.1739	0.1478	0.1478	0.1445
Tri-State Fire Protection District	0.6438	0.6374	0.6343	0.6035	0.5826	0.5826	0.5826	0.5079	0.4930	0.4854
Grade School District #61 (2)	3.1130	3.0862	3.0728	2.9178	2.8181	2.8181	2.5610	2.3962	2.2923	2.2637
High School District #86 (2)	1.4881	1.4367	1.4250	1.3858	1.3094	1.3094	1.1215	1.1418	1.0943	1.0804
Junior College District # 502	0.2006	0.1966	0.1930	0.2179	0.2097	0.2097	0.1900	0.1929	0.1888	0.1858
Total Overlapping rate	<u>6.5797</u>	<u>6.4579</u>	<u>6.3771</u>	<u>6.1117</u>	<u>5.8645</u>	<u>5.8645</u>	<u>5.2726</u>	<u>4.9807</u>	<u>4.7813</u>	<u>4.7198</u>
Total Rate	<u>6.7518</u>	<u>6.6607</u>	<u>6.5751</u>	<u>6.3101</u>	<u>6.0798</u>	<u>6.0798</u>	<u>5.4518</u>	<u>5.1543</u>	<u>4.9528</u>	<u>4.9408</u>

Data Source

Office of the County Clerk

CITY OF DARIEN, ILLINOIS  
 PRINCIPAL PROPERTY TAX PAYERS  
 CURRENT YEAR AND TEN YEARS AGO

Taxpayer	2009			Taxpayer	1999		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation		Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Inland RE LB LLC	\$ 6,292,280	1	0.70%	Farmingdale Condos	\$ 6,803,400	1	1.34%
Aimco	5,304,610	2	0.59%	Carriage Greens	4,136,370	2	0.81%
Carriage Greens	3,813,500	3	0.42%	Walmart	2,508,120	3	0.49%
Inland RE LB LLC	3,094,100	4	0.34%	Chestnut Court	2,490,230	4	0.49%
Walmart Stores	3,068,620	5	0.34%	Idyllwild Apartments	2,180,680	5	0.43%
Inland RE LB LLC	2,816,760	6	0.31%	Darien Towne Center	1,674,610	6	0.33%
Roger J. Washlow	2,772,620	7	0.31%	NAB	1,639,760	7	0.32%
Sawmill Oak Creek	2,581,230	8	0.29%	Brookhaven Shopping Center	1,551,880	8	0.31%
Sawmill Oak Creek	2,241,100	9	0.25%	Brookdale Apartments	1,414,500	9	0.28%
Brookdale Apartments	1,792,190	10	0.20%	Jewel Food Stores	1,219,070	10	0.24%
	<u>\$ 33,777,010</u>		<u>3.74%</u>		<u>\$ 25,618,620</u>		<u>5.04%</u>

NOTE:  
 Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source

Office of the County Clerk

CITY OF DARIEN, ILLINOIS  
PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1999	\$ 1,317,011	\$ 1,316,518	99.96%	-	\$ 1,316,518	99.96%
2000	1,317,011	1,316,518	99.96%	-	1,316,518	99.96%
2001	1,348,883	1,347,429	99.89%	-	1,347,429	99.89%
2002	1,422,732	1,414,241	99.40%	-	1,414,241	99.40%
2003	1,515,279	1,508,974	99.58%	29	1,509,003	99.59%
2004	1,597,971	1,586,080	99.26%	328	1,586,408	99.28%
2005	1,486,613	1,478,547	99.46%	-	1,478,547	99.46%
2006	1,567,198	1,563,151	99.74%	-	1,563,151	99.74%
2007	1,747,455	1,743,011	99.75%	174	1,743,185	99.76%
2008	1,834,678	1,655,024	90.21%	-	1,655,024	90.21%

Data Source

Office of the County Clerk

CITY OF DARIEN, ILLINOIS

TAXABLE SALES BY CATEGORY ( in thousands)

Last Ten Calendar Years

Fiscal Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Merchandise	\$ 44,394	\$ 48,127	\$ 52,430	\$ 61,317	\$ 70,183	\$ 70,539	\$ 70,252	\$ 70,869	\$ 66,690	\$ 63,753
Food	43,191	45,661	46,236	47,850	46,248	40,062	48,273	51,462	54,057	55,302
Drinking and Eating Places	24,350	25,473	26,325	26,383	27,637	31,799	33,869	35,289	37,596	36,059
Apparel	4,436	3,690	2,768	2,151	1,618	1,321	525	575	181	152
Furniture & H.H. & Radio	14,617	16,000	14,498	13,559	11,907	9,225	9,869	10,822	7,906	1,844
Lumber, Building Hardware	53,526	48,472	42,035	42,479	41,006	38,338	36,217	34,274	31,905	29,359
Automobile and Filling Stations	21,033	20,787	18,105	17,389	20,971	26,674	33,388	34,411	34,099	34,857
Drugs and Miscellaneous Retail	29,201	29,958	31,328	32,384	36,625	35,498	38,537	40,932	46,059	46,199
Agriculture and All Others	15,608	14,311	17,235	20,743	16,871	17,535	18,071	22,089	23,102	24,789
Manufacturers	986	1,914	1,744	2,067	1,522	1,927	1,366	1,586	1,712	1,708
<b>TOTAL</b>	<b>\$ 251,342</b>	<b>\$ 254,393</b>	<b>\$ 252,704</b>	<b>\$ 266,322</b>	<b>\$ 274,588</b>	<b>\$ 272,918</b>	<b>\$ 290,367</b>	<b>\$ 302,309</b>	<b>\$ 303,307</b>	<b>\$ 294,022</b>
City direct sales tax rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.75%	1.75%	1.75%	1.75%

Source: Illinois Department of Revenue

CITY OF DARIEN, ILLINOIS

DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Calendar Years

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Year	City Direct Rate	Total Sales Tax Rate
1999	1.00%	6.75%
2000	1.00%	6.75%
2001	1.00%	6.75%
2002	1.00%	6.75%
2003	1.00%	6.75%
2004	1.75%	7.50%
2005	1.75%	7.50%
2006	1.75%	7.50%
2007	1.75%	7.50%
2008	1.75%	8.00%

Data Source

Illinois Department of Revenue

CITY OF DARIEN, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	General	Installment	General	Installment			
	Obligation Bonds	Contracts	Obligation Bonds	Contracts			
2000	\$ -	\$ 1,584,246	\$ 3,299,645	\$ -	\$ 4,883,891	0.61%	\$ 140
2001	2,025,000	958,827	1,947,323	279,222	5,210,372	0.66%	150
2002	2,058,657	653,523	1,455,000	222,116	4,389,296	0.55%	126
2003	1,762,210	380,709	955,000	162,295	3,260,214	0.41%	94
2004	1,285,000	388,398	470,000	99,630	2,243,028	0.28%	64
2005	1,000,000	209,555	-	33,984	1,243,539	0.15%	36
2006	680,000	28,586	-	-	708,586	0.09%	20
2007	525,000	-	3,900,000	-	4,425,000	0.54%	127
2008	4,360,000	310,000	3,840,000	-	8,510,000	0.97%	245
2009	5,905,000	228,166	3,695,000	-	9,828,166	1.12%	282

Note: Details of the City's outstanding debt can be found in the notes to the financial statements.

CITY OF DARIEN, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Less: Amounts Available In Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
2000	\$ 2,565,000	\$ 1,012,579	\$ 1,552,421	0.28%	\$ 61
2001	2,925,000	1,261,758	1,663,242	0.29%	65.70
2002	3,725,000	1,274,159	2,450,841	0.40%	107.21
2003	3,887,841	576,673	3,311,168	0.50%	144.85
2004	3,685,636	1,287,266	2,398,370	0.34%	104.92
2005	2,680,000	898,711	1,781,289	0.23%	77.92
2006	708,586	-	708,586	0.09%	30.33
2007	525,000	-	525,000	0.06%	22.47
2008	4,360,000	1,451,242	2,908,758	0.32%	124.50
2009	5,905,000	440,285	5,464,715	0.61%	233.90

Note: Details of the City's outstanding debt can be found in the notes to the financial statements.

\*See schedule of Assessed Value and Actual Value of Taxable property on page 77 for property value data.



CITY OF DARIEN

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT

APRIL 30, 2009

GOVERNMENTAL JURISDICTION	DEBT OUTSTANDING	PERCENTAGE APPLICABLE TO CITY OF DARIEN	CITY OF DARIEN'S SHARE OF DEBT
DIRECT DEBT - CITY OF DARIEN	\$ 9,600,000	100.00%	\$ 9,600,000
OVERLAPPING BONDED DEBT			
School Districts			
District 61	5,555,000	79.17%	4,397,905
District 63	6,196,763	71.22%	4,413,043
District 66	6,175,000	35.44%	2,188,213
District 86	8,285,650	13.13%	1,087,844
District 99	63,619,833	8.90%	5,660,429
District 113	10,815,624	6.58%	711,632
			-
County			
DuPage County	188,250,000	2.67%	5,026,275
DuPage Water Commission	137,945,000	2.67%	3,679,662
DuPage County Forest Preserve	223,724,000	2.67%	5,973,431
			-
Fire Departments			
Darien-Woodridge	6,800,000	45.82%	3,116,026
Lemont	1,146,210	9.38%	107,554
			-
Other			
Indian Prairie Library	3,100,000	29.19%	904,870
Darien Park District	12,639,084	93.11%	11,768,228
			<u>\$ 49,035,113</u>

CITY OF DARIEN, ILLINOIS

SCHEDULE OF LEGAL DEBT MARGIN

April 30, 2009

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Under the 1970 Illinois Constitution, there is no legal limit for home rule municipalities except as set by the General Assembly.

CITY OF DARIEN, ILLINOIS  
 PLEDGED-REVENUE COVERAGE  
 LAST TEN FISCAL YEARS

Fiscal Year	Water Revenue Bonds					
	Water Charges and Other	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2000	\$ 3,083,243	\$ 2,651,649	\$ 431,594	\$ 530,000	\$ 115,190	\$ 0.67
2001	2,960,208	2,356,381	603,827	525,000	95,715	0.97
2002	2,880,276	2,014,417	865,859	515,000	76,028	1.47
2003	3,243,944	2,710,636	533,308	500,000	56,715	0.96
2004	3,173,569	2,929,476	244,093	485,000	37,715	0.47
2005	3,046,688	2,926,640	120,048	470,000	18,800	0.25
2006	3,104,951	2,697,548	407,403	45,000	-	9.05
2007	2,766,305	2,551,215	215,090	-	46,026	4.67
2008	2,908,191	2,590,849	317,342	60,000	169,791	1.38
2009	3,372,144	3,409,351	(37,207)	145,000	161,476	(0.12)

Note: Details of the City's outstanding debt can be found in the notes to the financial statements.  
 Water Charges and Other includes investment earnings but not tap on fees.  
 Operating expenses do not include interest or depreciation.

CITY OF DARIEN, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

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Fiscal Year	Population	Per Capita Personal Income	Total Personal Income	Unemployment Rate
2000	25,314	\$ 34,795	\$ 880,800,630	2.30%
2001	25,314	34,795	880,800,630	2.90%
2002	22,860	34,795	795,413,700	3.60%
2003	22,860	34,795	795,413,700	3.70%
2004	22,860	34,795	795,413,700	3.30%
2005	22,860	34,795	795,413,700	3.20%
2006	22,860	34,795	795,413,700	2.60%
2007	23,615	34,795	821,683,925	4.70%
2008	23,615	34,795	821,683,925	5.40%
2009	23,615	34,795	821,683,925	9.90%

CITY OF DARIEN, ILLINOIS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

2009				1999			
Employer	Rank	Approximate Number of Employees	% of Total City Population	Employer	Rank	Approximate Number of Employees	% of Total City Population
Walmart	1	350	1.48%	Wight & Co.	1	150	0.64%
Jewel	2	175	0.78%	Vikase Cos., Inc.	4	100	0.42%
Wight & Co.	3	150	0.64%	Indian Prairie Public Library District	3	89	0.38%
City of Darien	4	134	0.64%	City of Darien	2	79	0.33%
Home Depot	5	125	0.53%	West Suburban Bank of Darien	5	64	0.27%
District 61 School	6	125	0.53%	Quotesmith.com, Inc.	6	59	0.25%
Indian Prairie Public Library District	7	100	0.42%	Leeco Steel Products, Inc.	7	59	0.25%
Vikase Cos., Inc.	8	100	0.42%	Preferred Network Access, Inc.	8	59	0.25%
West Suburban Bank of Darien	9	65	0.27%	Republic Bank of Chicago	9	59	0.25%
Quotesmith.com, Inc.	10	59	0.25%	Cygnet Controls, Inc.	10	59	0.25%

CITY OF DARIEN, ILLINOIS  
 FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

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Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General Government										
Administration	8	8	8	9	9	9	8	8	8	8
Community development	6	6	6	6	6	5	4	4	4	4
Public Safety										
Police										
Officers	33	33	33	38	35	36	36	40	40	40
Civilians	8	8	8	9	9	10	10	10	10	10
Public Works										
Administration										
Water department	6	6	6	6	6	7	7	8	8	8
Street maintenance	12	12	12	11	10	10	10	13	13	13

Data Source

City Budget Office

CITY OF DARIEN, ILLINOIS

OPERATING INDICATORS

For the Last Ten Fiscal Years

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Public Safety										
Police										
Physical arrests	-	-	-	-	-	-	-	1,263	1,000	1,100
Parking violations	-	-	-	-	-	-	-	2,915	2,482	2,024
Traffic violations	-	-	-	-	-	-	-	4,880	3,765	2,864
Public Works										
Streeting resurfacing (miles)	-	-	-	-	-	-	-	5.00	5.48	5.620
Water										
Millions gallons pumped per year	880	847	792	742	755	881	783	763	1,125	-
Average daily consumption	2.410	2.320	2.160	2.030	2.060	2.410	2.140	2.090	3.080	-
Peak daily consumption	5.170	4.200	4.200	4.920	5.130	5.130	5.150	5.130	5.150	-

Note

Certain data not available but the City will collect the data going forward.

Data Source

Various city departments

CITY OF DARIEN, ILLINOIS

CAPITAL ASSET STATISTICS

Last Four Fiscal Years

Function/Program	2006	2007	2008	2009
Public Safety				
Police				
Stations	1	1	1	1
Area patrols	3	3	3	3
Patrol units	15	15	15	15
Public Works				
Arterial streets (miles)				
Residential streets (miles)	68	68	68	68
Streetlights	298	298	298	298
Water				
Water mains (miles)	87	87	87	87
Fire hydrants	1,217	1,217	1,217	1,217
Storage capacity (gallons)	4.0 million	4.0 million	4.0 million	4.0 million

Data Source

Various city departments

Prior Years information is unavailable

The City will obtain this information going forward.



**CITY OF DARIEN**

**EXPENDITURE APPROVAL LIST  
FOR CITY COUNCIL MEETING ON  
October 19, 2009**

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		\$68,829.97
Water Fund		\$181,553.65
Motor Fuel Tax Fund		\$486.63
Water Depreciation Fund		\$62,242.00
Darien Area Dispatch Fund		\$575.07
Capital Improvement Fund		\$15,386.00
Debt Service Fund		
Drug Forfeiture Fund		
	<b>Subtotal:</b>	<b>\$ 329,073.32</b>
General Fund Payroll	10/8/2009	\$ 216,472.42
Water Fund Payroll	10/8/2009	\$ 22,696.95
D.A.D.C. Payroll	10/8/2009	\$ 20,986.69
	<b>Subtotal:</b>	<b>\$ 260,156.06</b>
<b>Total to be Approved by City Council:</b>		<b>\$ 589,229.38</b>

*Approvals:*

\_\_\_\_\_  
Kathleen Moesle Weaver, Mayor

\_\_\_\_\_  
Joanne F. Coleman, City Clerk

\_\_\_\_\_  
Michael J. Coren, Treasurer

\_\_\_\_\_  
Bryon D. Vana, City Administrator

**CITY OF DARIEN**  
**Expenditure Journal**  
**General Fund**  
**Administration**  
**From 10/6/2009 Through 10/19/2009**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
AIR-RITE HEATING & COOLING	CHECK & CLEAN FURNACES	Maintenance - Building	589.00	4223
BEST QUALITY CLEANING, INC.	OCTOBER, 2009 JANITORIAL SERVICES	Janitorial Service	1,254.00	4345
GOVT FINANCE OFFICERS ASSOC	MEMBERSHIP DUES 11-01-09 - 10-31-09	Dues and Subscriptions	225.00	4213
HOME DEPOT	SUPPLIES	Maintenance - Building	25.57	4223
KING CAR WASH	CAR WASHES	Vehicle (Gas and Oil)	7.50	4273
OFFICE DEPOT	CREDIT FOR MERCHANDISE NOT RECEIVED	Supplies - Office	(16.10)	4253
OFFICE DEPOT	SUPPLIES	Supplies - Office	37.13	4253
OFFICE DEPOT	SUPPLIES	Supplies - Office	41.11	4253
OFFICE DEPOT	SUPPLIES	Supplies - Office	16.10	4253
OFFICE DEPOT	SUPPLIES	Supplies - Office	26.26	4253
PEPSI COLA GEN BOT INC	SODA FOR MACHINES	Supplies - Other	372.67	4257
PETTY CASH	REIMBURSEMENT TO PETTY CASH	Printing and Forms	3.90	4235
PETTY CASH	REIMBURSEMENT TO PETTY CASH	Public Relations	20.00	4239
PETTY CASH	REIMBURSEMENT TO PETTY CASH	Vehicle (Gas and Oil)	27.22	4273
ROBERT J. PAVELCHIK, JR.	FLU SHOT	Liability Insurance	24.99	4219
SUBURBAN LIFE PUBLICATIONS	REIMBURSABLE LEGAL NOTICE - 8110 CASS	Const/Prof Reimbursable	331.32	4328
SUBURBAN LIFE PUBLICATIONS	REIMBURSABLE LEGAL NOTICE #7913 - 6700 RT. 83	Const/Prof Reimbursable	351.09	4328
Total Administration			3,336.76	

**CITY OF DARIEN**  
**Expenditure Journal**  
**General Fund**  
**City Council**  
**From 10/6/2009 Through 10/19/2009**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
PETTY CASH	REIMBURSEMENT TO PETTY CASH	Travel/Meetings	6.99	4265
		Total City Council	6.99	

CITY OF DARIEN  
Expenditure Journal  
General Fund  
Community Development  
From 10/6/2009 Through 10/19/2009

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
CHRISTOPHER B. BURKE ENG, LTD	REIMBURSABLE ENGINEERING SERVICES - JAMES PETER COURT SUBDIV	Conslt/Prof Reimbursable	330.00	4328
DON MORRIS ARCHITECTS P.C.	BUILDING PLAN REVIEW & INSPECTIONS	Consulting/Professional	1,795.00	4325
DON MORRIS ARCHITECTS P.C.	BUILDING PLAN REVIEW & INSPECTIONS	Conslt/Prof Reimbursable	2,815.00	4328
JOSEPH ALGOZINE	SEPTEMBER, 2009 ELECTRICAL INSPECTIONS	Consulting/Professional	500.00	4325
KING CAR WASH	CAR WASHES	Maintenance - Vehicles	12.50	4229
PETTY CASH	REIMBURSEMENT TO PETTY CASH	Printing and Forms	2.20	4235
			5,454.70	
		Total Community Development		

**CITY OF DARIEN**  
**Expenditure Journal**  
**General Fund**  
**Public Works, Streets**  
**From 10/6/2009 Through 10/19/2009**

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
A W AUTO SERVICE, INC.	2-IN A FRAME COUPLER	Maintenance - Equipment	59.95	4225
AIRGAS NORTH CENTRAL	ACETYLENE & OXYGEN RENTAL	Supplies - Other	27.00	4257
ALLIED MUNICIPAL SUPPLY	STREET SIGNS FOR COUNTY INTERSECTIONS	Supplies - Other	4,325.30	4257
ALLIED MUNICIPAL SUPPLY	STREET SIGN PARTS	Supplies - Other	495.50	4257
ARC DISPOSAL & RECYCLING #551	AMNESTY DAY	Forestry	21,250.00	4350
C & A LANDSCAPING	SEPTEMBER, 2009 GROUNDS MAINTENANCE SERVICE CHARGE -GRANT CT	Forestry	50.00	4350
CARQUEST AUTO PARTS STORES	REPAIR PARTS	Maintenance - Vehicles	377.86	4229
CENTRAL SOD FARMS	SOD FOR JANET	Supplies - Other	186.00	4257
CENTRAL SOD FARMS	SOD FOR JANET	Supplies - Other	186.00	4257
CENTRAL SOD FARMS	SOD FOR CHIPPEWA REAR YARD PROJECT	Drainage Projects	34.10	4374
CENTURY CONTRACTORS, INC.	STORM SEWER PROJECT H LINDEN & PIPE FOR CHIPPEWA REAR YARD	Drainage Projects	702.00	4374
CHRISTOPHER B. BURKE ENG, LTD	ENGR SERVICES - STORM SEWER ATLAS 7/26/09 - 8/29/09	Consulting/Professional	360.33	4325
CHRISTOPHER B. BURKE ENG, LTD	ENGR SERVICES - BAILEY PARK/SAWMILL CREEK 7/26/09 - 8/29/09	Consulting/Professional	660.00	4325
CHRISTOPHER B. BURKE ENG, LTD	ENGR SERVICES - 2009 ROAD PROGRAM	Consulting/Professional	5,768.34	4325
CHRISTOPHER B. BURKE ENG, LTD	ENGR SERVICES - DRAINAGE CONCERNS - 7/26/09 -08/29/09	Consulting/Professional	89.36	4325
CINTAS FIRST AID AND SAFETY COM ED	FIRST AID SUPPLIES STREET LIGHTS	Liability Insurance Street Light Oper & Maint.	84.32 1,936.47	4219 4359

**CITY OF DARIEN**  
**Expenditure Journal**  
**General Fund**  
**Public Works, Streets**  
**From 10/6/2009 Through 10/19/2009**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
DUPAGE TOPSOIL, INC.	DIRT	Supplies - Other	80.00	4257
GAFFNEY'S PROTECTIVE MAINTENAN	STREET LIGHT REPAIR - EIGHT LOCATIONS	Street Light Oper & Maint.	441.00	4359
GENE'S TIRE SERVICE, INC.	SERVICE CALL TO REPAIR FLAT ON #203	Maintenance - Equipment	233.07	4225
GENE'S TIRE SERVICE, INC.	NEW TIRES #112	Maintenance - Vehicles	183.02	4229
GENE'S TIRE SERVICE, INC.	TIRES FOR #107	Maintenance - Vehicles	402.75	4229
GENE'S TIRE SERVICE, INC.	TIRES FOR #500	Maintenance - Vehicles	155.16	4229
HOME DEPOT	SUPPLIES	Supplies - Other	197.07	4257
HOVING CLEAN SWEEP	STREET SWEEPING	Street Sweeping	5,529.22	4373
I.R.M.A.	SEPTEMBER, 2009 DEDUCTIBLE	Liability Insurance	543.62	4219
JOHN DEERE LANDSCAPES	WEEDY PARTS	Maintenance - Equipment	34.64	4225
KIEFT BROS., INC.	12-IN CMP BANDS	Supplies - Other	74.60	4257
KIEFT BROS., INC.	TYPE 8 GRATES	Supplies - Other	362.00	4257
MIDWEST ARBORIST SUPPLIES	TREEGATOR BAGS	Forestry	796.75	4350
NATIONAL SEED	SEED FOR PARKWAY	Supplies - Other	103.25	4257
OFFICE DEPOT	SUPPLIES	Supplies - Office	34.60	4253
OFFICE DEPOT	WIRELESS MOUSE FOR PW	Supplies - Office	23.14	4253
PETTY CASH	REIMBURSEMENT TO PETTY CASH	Postage/Mailings	15.80	4233
PETTY CASH	REIMBURSEMENT TO PETTY CASH	Supplies - Office	21.54	4253
PETTY CASH	REIMBURSEMENT TO PETTY CASH	Supplies - Other	2.30	4257
PETTY CASH	REIMBURSEMENT TO PETTY CASH	Training and Education	7.00	4263
RIC MAR INDUSTRIES, INC.	TRUCK WASHING SOAP & SUPPLIES	Maintenance - Building	406.15	4223
ROBERT L. SARSFIELD	GLOVES AND SMALL TOOLS	Liability Insurance	39.95	4219
ROBERT L. SARSFIELD	GLOVES AND SMALL TOOLS	Small Tools & Equipment	34.15	4259
ROBERT L. SARSFIELD	SMALL TOOLS	Small Tools & Equipment	29.85	4259

**CITY OF DARIEN**  
**Expenditure Journal**  
**General Fund**  
**Public Works, Streets**  
**From 10/6/2009 Through 10/19/2009**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
SAFETY-KLEEN SYSTEMS, INC.	USED OIL FILTERS PICKUP	Liability Insurance	76.16	4219
TAMELING, INC.	GRASS SEED	Supplies - Other	62.50	4257
TIMBERLINE LANDSCAPING	RESEED HOWDY & GOLD GROVE REAR YARD	Drainage Projects	110.00	4374
TRAFFIC CONTROL AND PROTECTION	NO PARKING & YIELD SIGNS	Supplies - Other	299.50	4257
WESTOWN AUTO SUPPLY COMPANY	REPAIR PARTS	Maintenance - Vehicles	434.99	4229
WILLOWBROOK FORD, INC.	REPAIR PARTS	Maintenance - Vehicles	54.47	4229
WILLOWBROOK FORD, INC.	REPAIR PARTS	Maintenance - Vehicles	340.90	4229
WILLOWBROOK FORD, INC.	REPAIR PARTS	Maintenance - Vehicles	10.35	4229
WILLOWBROOK FORD, INC.	REPAIR PARTS	Maintenance - Vehicles	5.50	4229
WILLOWBROOK FORD, INC.	REPAIR PARTS	Maintenance - Vehicles	195.03	4229
		Total Public Works, Streets	47,932.56	

CITY OF DARIEN  
Expenditure Journal  
General Fund  
Police Department  
From 10/6/2009 Through 10/19/2009

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
AIR-RITE HEATING & COOLING	CHECK & CLEAN BOILER SYSTEM	Maintenance - Building	762.60	4223
ARBORETUM VIEW ANIMAL HOSPITAL	VET -INV #S 00179031, 00179713, 00181410, 00180472, 00181881	Maintenance - Equipment	695.12	4225
CDR PRINTING, INC.	POLICE DEPARTMENT LETTERHEAD	Printing and Forms	89.50	4235
CDR PRINTING, INC.	DARIEN POLICE BANNER FOR JOB FAIR	Public Relations	38.00	4239
ENVIRONMENTAL SAFETY GROUP GALLS INCORPORATED	SAFETY CONES UNIFORM ALLOWANCE - K. WRIGHT	Maintenance - Vehicles Uniforms	124.95 79.98	4229 4269
GREGORY J. CHEAURE'	UNIFORM ALLOWANCE	Uniforms	48.46	4269
HOME DEPOT	SUPPLIES	Maintenance - Building	18.99	4223
I.R.M.A.	TRAINING	Liability Insurance	440.00	4219
ILLINOIS SECRETARY OF STATE	TITLE APPLICATION - 1997 CHEVY BLAZER VIN 1GNDT13W1V2104076	Investigation and Equipment	65.00	4217
JEFFREY SIMEK	UNIFORM ALLOWANCE	Uniforms	32.22	4269
KALE UNIFORMS	UNIFORM ALLOWANCE - SIMEK	Uniforms	15.90	4269
KALE UNIFORMS	UNIFORM ALLOWANCE - GROSS	Uniforms	56.94	4269
KALE UNIFORMS	UNIFORM ALLOWANCE - FOYLE-PRICE	Uniforms	238.90	4269
KIM WRIGHT	UNIFORM ALLOWANCE	Uniforms	33.48	4269
KING CAR WASH	CAR WASHES	Maintenance - Vehicles	431.01	4229
LINDA S. PIECZYNSKI	CONFERENCE W/SARAH FALCO 9/9	Liability Insurance	26.00	4219
LINDA S. PIECZYNSKI	CONF W/PAUL SCHOENBECK RE FLYDUMPING ON HIS PROPERTY 9/10	Liability Insurance	26.00	4219



**CITY OF DARIEN**  
**Expenditure Journal**  
**General Fund**  
**Police Department**  
**From 10/6/2009 Through 10/19/2009**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
LINDA S. PIECZYNSKI	MEETING W/COURT ADMINISTRATOR RE DG FIELD COURT 9/24	Liability Insurance	26.00	4219
LINDA S. PIECZYNSKI	RESEARCH RE CANNABIS & IVC TICKETS, COMMUNICATION W/SIMEK	Liability Insurance	26.00	4219
LINDA S. PIECZYNSKI	COURT APPEARANCES 9/3, 10, 17 & 24, 2009	Liability Insurance	1,000.00	4219
LINDA S. PIECZYNSKI	NOTICE TO WITNESS RE 09 OV 5218 9/22	Liability Insurance	26.00	4219
LINDA S. PIECZYNSKI	CONF W/MCKEOUGH RE 09 TR 107466 9/15	Liability Insurance	26.00	4219
NATIONAL SAFETY COUNCIL	ALIVE AT 25 COURSE GUIDES	Public Relations	410.00	4239
PERSONNEL STRATEGIES	PRE-EMPLOYMENT PSYCHOLOGICAL ASSESSMENT	Boards and Commissions	500.00	4205
RAY O'HERRON CO. INC OF OBT	AMMUNITION FOR TASERS	Investigation and Equipment	1,915.14	4217
RAY O'HERRON CO. INC OF OBT	UNIFORM ALLOWANCE - COOPER	Uniforms	93.00	4269
RAY O'HERRON CO. INC.	BADGE #322	Uniforms	76.92	4269
RICOH AMERICAS CORPORATION	COPIES PER CONTRACT	Maintenance - Equipment	505.93	4225
ROBERT J. PAVELCHIK, JR.	TRAVEL EXPENSES FBI NAA CONFERENCE	Travel/Meetings	189.50	4265
SHERWIN-WILLIAMS COMPANY	PAINT FOR POLICE DEPT. ROOF	Maintenance - Building	131.07	4223
SHERWIN-WILLIAMS COMPANY	ROOF PAINT FOR P.D.	Maintenance - Building	87.38	4223
SHERWIN-WILLIAMS COMPANY	ROOF PAINT FOR P.D.	Maintenance - Building	43.69	4223
SHERWIN-WILLIAMS COMPANY	PAINT FOR POLICE DEPT. ROOF	Maintenance - Building	43.69	4223
SHERWIN-WILLIAMS COMPANY	ROOF PAINT FOR P.D.	Maintenance - Building	131.07	4223
SHERWIN-WILLIAMS COMPANY	ROOF PAINT FOR P.D.	Maintenance - Building	43.69	4223

**CITY OF DARIEN**  
**Expenditure Journal**  
**General Fund**  
**Police Department**  
**From 10/6/2009 Through 10/19/2009**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
SHERWIN-WILLIAMS COMPANY	ROOF PAINT P.D.	Maintenance - Building	43.69	4223
STEVEN J. REED	POLICE INVESTIGATION	Investigation and Equipment	300.00	4217
Steven Reed	POLICE STING OPERATION 10-15-09	Investigation and Equipment	0.00	4217
THE BLUE LINE	POLICE OFFICER RECRUITMENT LISTING	Boards and Commissions	397.00	4205
THEODORE POLYGRAPH SERVICE	POLYGRAPH TESTING - JAMES SEATON	Boards and Commissions	125.00	4205
VERIZON WIRELESS	EVDO	Telephone	817.23	4267
VILLAGE OF ROMEVILLE	RANGE RENTAL FEES 10/06 TO 9/07 & 10/07 TO 09/08	Rent - Equipment	1,000.00	4243
VILLAGE OF ROMEVILLE	RANGE RENTAL FEES 10/09 TO 09/10	Rent - Equipment	500.00	4243
		Total Police Department	11,681.05	

**CITY OF DARIEN**  
**Expenditure Journal**  
**General Fund**  
**Business District**  
**From 10/6/2009 Through 10/19/2009**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
ALLIED WASTE SERVICES #551	DUMPSTER REMOVAL - LAUNDROMAT	Maintenance - Laundromat ...	81.32	4230
COM ED	UTILITIES - 7515 S. CASS, UNIT D	Maintenance - Laundromat ...	222.59	4230
SUBURBAN DOOR CHECK & LOCK SVC	REIMBURSABLE DOOR REPAIR - J. C. CUTS	Maintenance - Laundromat ...	114.00	4230
		Total Business District	417.91	
		Total General Fund	68,829.97	

CITY OF DARIEN  
Expenditure Journal  
Water Fund  
Public Works, Water  
From 10/6/2009 Through 10/19/2009

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
AIR-RITE HEATING & COOLING	CLEAN & CHECK HEATERS - 1930 MANNING	Maintenance - Building	278.84	4223
AIR-RITE HEATING & COOLING	CLEAN AND REPAIR FURNACE - 1897 MANNING	Maintenance - Building	143.42	4223
AIR-RITE HEATING & COOLING	CHECK HEATING UNITS	Maintenance - Building	434.00	4223
AMERICAN VAN EQUIPMENT	FLOOR MOUNT FILE DESK	Equipment	209.26	4815
B. V. SANTIAGO CONSTRUCTION CO	PATCH 63RD ST. WATER MAIN REPAIR	Maintenance - Water System	3,300.00	4231
BEST QUALITY CLEANING, INC.	OCTOBER, 2009 JANITORIAL SERVICES	Maintenance - Building	641.00	4223
CHRISTOPHER B. BURKE ENG, LTD	ENGR SERVICES - WATERMAIN S. FRONTAGE - 7/26/09 - 8-29/09	Consulting/Professional	711.75	4325
CINTAS FIRST AID AND SAFETY	FIRST AID SUPPLIES	Liability Insurance	84.33	4219
CUSTOM CONCRETE	DRIVEWAY REPAIR & BOX REPAIR AT 8828 ROYAL SWAN	Maintenance - Water System	1,928.00	4231
DUPAGE WATER COMMISSION	WATER COSTS	DuPage Water Commission	162,917.86	4340
HBK WATER METER SERVICE	TEST 1 1/2 METERS	Maintenance - Water System	120.64	4231
HD SUPPLY WATERWORKS	2-IN GATE VALVE	Maintenance - Water System	288.14	4231
HD SUPPLY WATERWORKS	MARKING FLAGS	Maintenance - Water System	78.75	4231
HD SUPPLY WATERWORKS	BRASS REPAIR PARTS	Maintenance - Water System	132.34	4231
HD SUPPLY WATERWORKS	SOCKETS	Maintenance - Water System	50.74	4231
HD SUPPLY WATERWORKS	50 - 5/8 X 3/4 METERS	Water Meter Purchases	4,300.00	4880
HOME DEPOT	SUPPLIES	Maintenance - Water System	74.34	4231
JULIE, INC.	LOCATES	Consulting/Professional	269.75	4325
MARTINO CONCRETE COMPANY	REPAIR 63RD STREET	Maintenance - Water System	5,000.00	4231
NATIONAL SEED	EROSION ROLL FOR PLANT #3 DITCH	Maintenance - Building	184.34	4223
RIC MAR INDUSTRIES, INC.	TRUCK WASHING SOAP & SUPPLIES	Maintenance - Building	406.15	4223

**CITY OF DARIEN**  
**Expenditure Journal**  
**Water Fund**  
**Public Works, Water**  
**From 10/6/2009 Through 10/19/2009**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
		Total Public Works, Water	181,553.65	
		Total Water Fund	181,553.65	

**CITY OF DARIEN**  
**Expenditure Journal**  
**Motor Fuel Tax**  
**MFT Expenses**  
**From 10/6/2009 Through 10/19/2009**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
K-FIVE CONSTRUCTION	HOT PATCH	Road Material	127.24	4245
VULCAN CONSTRUCTION MATERIALS	STONE FOR BIN	Road Material	<u>359.39</u>	4245
		Total MFT Expenses	<u>486.63</u>	
		Total Motor Fuel Tax	486.63	

**CITY OF DARIEN**  
**Expenditure Journal**  
**Water Depreciation Fund**  
**Depreciation Expenses**  
**From 10/6/2009 Through 10/19/2009**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
FENCE CONNECTION, INC.	ORNAMENTAL FENCES - PLANTS 3 & 4	Equipment	62,242.00	4815
		Total Depreciation Expenses	62,242.00	
		Total Water Depreciation Fund	62,242.00	

**CITY OF DARIEN**  
**Expenditure Journal**  
**Darien Area Dispatch Center**  
**Darien Area Dispatch**  
**From 10/6/2009 Through 10/19/2009**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
DUPAGE COUNTY TREASURER	SEPTEMBER, 2009 DATA PROCESSING FEES - DARIEN	Data Processing	38.92	4336
DUPAGE COUNTY TREASURER	SEPTEMBER, 2009 DATA PROCESSING FEES - LISLE	Data Processing	39.20	4336
LANDS END CORPORATE SALES UNITED RADIO COMM., INC.	UNIFORMS - DISPATCH RADIO CONSOLE REPAIR	Uniforms	304.95	4269
		Maintenance - Building	192.00	4223
		Total Darien Area Dispatch	575.07	
		Total Darien Area Dispatch Center	575.07	



**CITY OF DARIEN**  
**Expenditure Journal**  
**Capital Improvement Fund**  
**Public Works, Streets**  
**From 10/6/2009 Through 10/19/2009**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
CENTURY CONTRACTORS, INC.	STORM SEWER PROJECT H LINDEN & PIPE FOR CHIPPEWA REAR YARD	Ditch Projects	2,200.00	4376
DUPAGE TOPSOIL, INC.	TOPSOIL FOR LINDEN AVENUE PROJECT	Ditch Projects	3,900.00	4376
ED SIEBERT TRUCKING SERVICE	TRUCK RENTAL FEE FROM PW YARD (DITCH PROJECTS)	Ditch Projects	6,182.00	4376
ED SIEBERT TRUCKING SERVICE	TRUCK RENTAL FEE FOR LINDEN PROJECT H	Ditch Projects	3,080.00	4376
KIEFT BROS., INC.	ADJUSTING RINGS FOR JUNIPER PROJECT F	Ditch Projects	24.00	4376
		Total Public Works, Streets	15,386.00	
		Total Capital Improvement Fund	15,386.00	
Report Total			329,073.32	

**CITY OF DARIEN  
REVENUE AND EXPENDITURE REPORT SUMMARY  
September 30, 2009**

**GENERAL FUND - (01)**

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 1,505,524	\$ 6,059,467	\$ 11,695,605
Expenditures	\$ 1,081,669	\$ 5,304,239	\$ 12,105,182

Audited 5/1/09 Opening Fund Balance: \$ 2,879,065  
Current Fund Balance: \$ 3,634,294

**WATER FUND - (02)**

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 22,167	\$ 1,061,349	\$ -
Expenditures	\$ 286,135	\$ 1,511,461	\$ 4,016,115

Audited 5/1/09 Cash Balance \$ 450,955  
Current Cash Balance: \$ 843

**MOTOR FUEL TAX FUND - (03)**

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 47,825	\$ 249,683	\$ 678,800
Expenditures	\$ 30,339	\$ 141,269	\$ 642,400

Audited 5/1/09 Opening Fund Balance: \$ (111,848)  
Current Fund Balance: \$ (3,433)

**WATER DEPRECIATION FUND (12)**

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 425	\$ 8,843	\$ 20,000
Expenditures	\$ 948	\$ 948	\$ 194,680

Audited 5/1/09 Cash Balance \$ 636,174  
Current Cash Balance: \$ 644,069

**CAPITAL IMPROVEMENT FUND (25)**

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 180,813	\$ 211,971	\$ 214,794
Expenditures	\$ 235,756	\$ 1,550,691	\$ 2,580,354

Audited 5/1/09 Cash Balance \$ 2,690,998  
Current Fund Balance: \$ 1,352,278

**CAPITAL PROJECTS DEBT SERVICE FUND (35)**

	Current Month <u>Actual</u>	Year To Date <u>Actual</u>	Total <u>Budget</u>
Revenue	\$ 80,000	\$ 84,819	\$ 106,500
Expenditures	\$ -	\$ 452,000	\$ 504,000

Audited 5/1/09 Cash Balance \$ 440,285  
Current Fund Balance: \$ 73,104

	Current Actual Year to Date	Current Budgeted F.Y.E. '10	Prior Year Actual Through Sept 09
Property Tax Collections	\$ 2,110,696	\$ 1,908,947	\$ 1,522,245
Sales Tax Collections	\$ 1,711,322	\$ 4,471,343	\$ 1,883,863

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Revenue**  
**Revenue**  
**General Fund**  
**From 9/1/2009 Through 9/30/2009**

		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	686,471.79	0.00	1,845,951.09	1,143,575.00	1,903,947.00	(57,995.91)	3.04%
Road and Bridge Tax	3120	76,464.17	0.00	167,725.90	80,000.00	176,484.00	(8,758.10)	4.96%
Municipal Utility Tax	3130	17,902.58	27,710.00	126,022.71	138,550.00	332,520.00	(206,497.29)	62.10%
Amusement Tax	3140	13,291.21	8,820.00	56,155.15	44,100.00	105,840.00	(49,684.85)	46.94%
Hotel/Motel Tax	3150	3,182.29	3,756.67	14,790.84	18,783.35	45,080.00	(30,289.16)	67.18%
Personal Property Tax	3425	0.00	0.00	2,566.35	1,375.00	5,500.00	(2,933.65)	53.33%
Total Taxes		797,312.04	40,286.67	2,213,212.04	1,426,383.35	2,569,371.00	(356,158.96)	13.86%
License, Permits, Fees								
Business Licenses	3210	250.00	0.00	4,845.00	0.00	44,000.00	(39,155.00)	88.98%
Liquor License	3212	0.00	0.00	39,635.00	39,004.00	39,004.00	631.00	(1.61)%
Contractor Licenses	3214	1,920.00	500.00	10,020.00	14,000.00	15,000.00	(4,980.00)	33.20%
Court Fines	3216	18,451.42	12,495.00	80,259.83	62,475.00	149,940.00	(69,680.17)	46.47%
Ordinance Fines	3230	1,125.00	2,978.92	15,551.00	14,894.60	35,747.00	(20,196.00)	56.49%
Building Permits and Fees	3240	5,917.50	9,800.00	64,411.50	49,000.00	117,600.00	(53,188.50)	45.22%
Telecommunication Taxes	3242	26,879.89	26,868.33	136,022.14	134,341.65	322,420.00	(186,397.86)	57.81%
Cable T.V. Franchise Fee	3244	10,562.20	19,600.00	135,483.35	98,000.00	235,200.00	(99,716.65)	42.39%
PEG - Fees - AT&T	3245	(10,562.20)	0.00	1,830.99	0.00	0.00	1,830.99	0.00%
NICOR Franchise Fee	3246	0.00	3,333.33	0.00	16,666.65	40,000.00	(40,000.00)	100.00%
Public Hearing Fees	3250	1,070.00	900.00	2,510.00	4,900.00	4,900.00	(2,390.00)	48.77%
Elevator Inspections	3255	2,150.00	0.00	2,150.00	0.00	3,548.00	(1,398.00)	39.40%
Public Improvement Permit Fee	3260	525.00	305.67	4,175.00	1,528.35	3,668.00	507.00	(13.82)%
Engineering/Prof Fee Reimb	3265	2,977.87	4,608.83	25,751.65	23,044.15	55,306.00	(29,554.35)	53.43%
Legal Fee Reimbursement	3266	0.00	41.67	0.00	208.35	500.00	(500.00)	100.00%
D.U.I. Technology Fines	3267	0.00	833.33	343.50	4,166.65	10,000.00	(9,656.50)	96.56%
Police Special Service	3268	2,925.00	13,720.00	45,755.43	68,600.00	164,640.00	(118,884.57)	72.20%
Stormwater Management Fees	3270	5,718.60	41.67	6,668.10	208.35	500.00	6,168.10	(1,233.62)%
Total License, Permits, Fees		69,910.28	96,026.75	575,412.49	531,037.75	1,241,973.00	(666,560.51)	53.67%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Revenue**  
**Revenue**  
**General Fund**  
**From 9/1/2009 Through 9/30/2009**

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>Charges for Services</b>								
Inspections/Tap on/Permits	3320	0.00	260.33	2,175.00	1,301.65	3,124.00	(949.00)	30.37%
<b>Total Charges for Services</b>		<b>0.00</b>	<b>260.33</b>	<b>2,175.00</b>	<b>1,301.65</b>	<b>3,124.00</b>	<b>(949.00)</b>	<b>30.38%</b>
<b>Intergovernmental</b>								
State Income Tax	3410	167,209.80	182,112.67	910,572.33	910,563.35	2,185,352.00	(1,274,779.67)	58.33%
Local Use Tax	3420	29,003.08	27,747.67	122,913.49	138,738.35	332,972.00	(210,058.51)	63.08%
Sales Taxes	3430	368,156.63	372,611.92	1,711,322.11	1,863,059.60	4,471,343.00	(2,760,020.89)	61.72%
<b>Total Intergovernmental</b>		<b>564,369.51</b>	<b>582,472.26</b>	<b>2,744,807.93</b>	<b>2,912,361.30</b>	<b>6,989,667.00</b>	<b>(4,244,859.07)</b>	<b>60.73%</b>
<b>Other Revenue</b>								
DADC Administration Fee	3450	(3,336.32)	833.33	0.00	4,166.65	10,000.00	(10,000.00)	100.00%
Interest Income	3510	771.90	4,166.67	22,912.96	20,833.35	50,000.00	(27,087.04)	54.17%
Gain/Loss on Investment	3515	20.33	0.00	100.44	0.00	0.00	100.44	0.00%
Water Share Expense	3520	20,833.34	20,833.33	104,166.70	104,166.65	250,000.00	(145,833.30)	58.33%
Police Report/Prints	3534	241.00	373.75	3,139.80	1,868.75	4,485.00	(1,345.20)	29.99%
DARE Contribution	3536	25.00	0.00	6,025.00	0.00	0.00	6,025.00	0.00%
Grants	3560	17,363.29	0.00	17,979.06	0.00	0.00	17,979.06	0.00%
Rents	3561	21,714.48	20,769.50	108,469.10	103,847.50	249,234.00	(140,764.90)	56.47%
Other Reimbursements	3562	502.02	8,333.33	35,832.86	41,666.65	100,000.00	(64,167.14)	64.16%
Residential Concrete Reimb	3563	0.00	0.00	56,538.15	0.00	0.00	56,538.15	0.00%
Miscellaneous - Reimbursable	3568	0.00	0.00	14,051.49	0.00	0.00	14,051.49	0.00%
Mail Box Reimbursement Program	3569	0.00	0.00	1,020.32	0.00	0.00	1,020.32	0.00%
Sale of Equipment	3575	355.00	0.00	49,415.95	0.00	0.00	49,415.95	0.00%
Miscellaneous Revenue	3580	965.19	1,250.00	11,671.29	6,250.00	15,000.00	(3,328.71)	22.19%
<b>Total Other Revenue</b>		<b>59,455.23</b>	<b>56,559.91</b>	<b>431,323.12</b>	<b>282,799.55</b>	<b>678,719.00</b>	<b>(247,395.88)</b>	<b>36.45%</b>
<b>Total Revenue</b>		<b>1,491,047.06</b>	<b>775,605.92</b>	<b>5,966,930.58</b>	<b>5,153,883.60</b>	<b>11,482,854.00</b>	<b>(5,515,923.42)</b>	<b>48.04%</b>

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Revenue**  
**Revenue**  
**Water Fund**  
**From 9/1/2009 Through 9/30/2009**

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>Revenue</b>								
<b>Charges for Services</b>								
Water Sales	3310	0.00	0.00	1,016,051.40	1,150,000.00	3,684,576.00	(2,668,524.60)	72.42%
Inspections/Tap on/Permits	3320	7,984.42	1,041.67	20,184.42	5,208.35	12,500.00	7,684.42	(61.47)%
Sale of Meters	3325	175.00	375.00	2,025.00	1,875.00	4,500.00	(2,475.00)	55.00%
Other Water Sales	3390	13,721.88	416.67	13,996.84	2,083.35	5,000.00	8,996.84	(179.93)%
<b>Total Charges for Services</b>		<u>21,881.30</u>	<u>1,833.34</u>	<u>1,052,257.66</u>	<u>1,159,166.70</u>	<u>3,706,576.00</u>	<u>(2,654,318.34)</u>	<u>71.61%</u>
<b>Other Revenue</b>								
Interest Income	3510	285.33	416.67	5,688.41	2,083.35	5,000.00	688.41	(13.76)%
Other Reimbursements	3562	0.00	0.00	3,403.00	0.00	0.00	3,403.00	0.00%
<b>Total Other Revenue</b>		<u>285.33</u>	<u>416.67</u>	<u>9,091.41</u>	<u>2,083.35</u>	<u>5,000.00</u>	<u>4,091.41</u>	<u>(81.83)%</u>
<b>Total Revenue</b>		<u>22,166.63</u>	<u>2,250.01</u>	<u>1,061,349.07</u>	<u>1,161,250.05</u>	<u>3,711,576.00</u>	<u>(2,650,226.93)</u>	<u>71.40%</u>

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Revenue**  
**Revenue**  
**Motor Fuel Tax**  
**From 9/1/2009 Through 9/30/2009**

	<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							
Intergovernmental							
MFT Allotment	3440 47,764.54	56,416.67	250,442.81	282,083.35	677,000.00	(426,557.19)	63.00%
Total Intergovernmental	47,764.54	56,416.67	250,442.81	282,083.35	677,000.00	(426,557.19)	63.01%
Other Revenue							
Interest Income	3510 60.34	150.00	(759.65)	750.00	1,800.00	(2,559.65)	142.20%
Total Other Revenue	60.34	150.00	(759.65)	750.00	1,800.00	(2,559.65)	142.20%
Total Revenue	47,824.88	56,566.67	249,683.16	282,833.35	678,800.00	(429,116.84)	63.22%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Revenue**  
**Revenue**  
**Impact Fee Agency Fund**  
**From 9/1/2009 Through 9/30/2009**

	<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 8.58	0.00	116.52	0.00	0.00	116.52	0.00%
Total Other Revenue	<u>8.58</u>	<u>0.00</u>	<u>116.52</u>	<u>0.00</u>	<u>0.00</u>	<u>116.52</u>	<u>0.00%</u>
Total Revenue	<u>8.58</u>	<u>0.00</u>	<u>116.52</u>	<u>0.00</u>	<u>0.00</u>	<u>116.52</u>	<u>0.00%</u>

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Revenue**  
**Revenue**  
**Special Service Area Tax Fund**  
**From 9/1/2009 Through 9/30/2009**

	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 (287.54)	0.00	4,744.52	2,500.00	5,000.00	(255.48)	5.10%
Total Taxes	(287.54)	0.00	4,744.52	2,500.00	5,000.00	(255.48)	5.11%
Other Revenue							
Interest Income	3510 14.01	0.00	229.24	0.00	0.00	229.24	0.00%
Total Other Revenue	14.01	0.00	229.24	0.00	0.00	229.24	0.00%
Total Revenue	(273.53)	0.00	4,973.76	2,500.00	5,000.00	(26.24)	0.52%



**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Revenue**  
**Revenue**  
**Drug Forfeiture Fund**  
**From 9/1/2009 Through 9/30/2009**

	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      4.92	0.00	206.27	0.00	0.00	206.27	0.00%
Drug Forfeiture Receipts	3538      0.00	0.00	1,201.56	0.00	0.00	1,201.56	0.00%
Total Other Revenue	<u>4.92</u>	<u>0.00</u>	<u>1,407.83</u>	<u>0.00</u>	<u>0.00</u>	<u>1,407.83</u>	<u>0.00%</u>
Total Revenue	4.92	0.00	1,407.83	0.00	0.00	1,407.83	0.00%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Revenue**  
**Revenue**  
**Water Depreciation Fund**  
**From 9/1/2009 Through 9/30/2009**

	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    416.09	1,666.67	8,800.01	8,333.35	20,000.00	(11,199.99)	55.99%
Gain/Loss on Investment	3515    8.71	0.00	43.03	0.00	0.00	43.03	0.00%
Total Other Revenue	<u>424.80</u>	<u>1,666.67</u>	<u>8,843.04</u>	<u>8,333.35</u>	<u>20,000.00</u>	<u>(11,156.96)</u>	<u>55.78%</u>
Total Revenue	424.80	1,666.67	8,843.04	8,333.35	20,000.00	(11,156.96)	55.78%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Revenue**  
**Revenue**  
**Darien Area Dispatch Center**  
**From 9/1/2009 Through 9/30/2009**

	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    633.31	0.00	11,434.51	0.00	0.00	11,434.51	0.00%
Total Other Revenue	633.31	0.00	11,434.51	0.00	0.00	11,434.51	0.00%
DADC Revenue							
Dispatch Fee - Darien	3810    34,886.59	34,886.58	174,929.18	174,432.90	418,639.00	(243,709.82)	58.21%
Dispatch Fee - Lisle	3811    39,182.59	39,182.58	195,912.88	195,912.90	470,191.00	(274,278.12)	58.33%
Total DADC Revenue	74,069.18	74,069.16	370,842.06	370,345.80	888,830.00	(517,987.94)	58.28%
Total Revenue	74,702.49	74,069.16	382,276.57	370,345.80	888,830.00	(506,553.43)	56.99%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Revenue**  
**Revenue**  
**Drug Seizures Fund**  
**From 9/1/2009 Through 9/30/2009**

	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      7.10	0.00	14.48	0.00	0.00	14.48	0.00%
Drug Forfeiture Receipts	3538      148.44	0.00	2,742.44	0.00	0.00	2,742.44	0.00%
Total Other Revenue	<u>155.54</u>	<u>0.00</u>	<u>2,756.92</u>	<u>0.00</u>	<u>0.00</u>	<u>2,756.92</u>	<u>0.00%</u>
Total Revenue	155.54	0.00	2,756.92	0.00	0.00	2,756.92	0.00%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Revenue**  
**Revenue**  
**Joint Use Facility Fund**  
**From 9/1/2009 Through 9/30/2009**

	<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 6.44	0.00	6.44	0.00	0.00	6.44	0.00%
Total Other Revenue	<u>6.44</u>	<u>0.00</u>	<u>6.44</u>	<u>0.00</u>	<u>0.00</u>	<u>6.44</u>	<u>0.00%</u>
Total Revenue	<u>6.44</u>	<u>0.00</u>	<u>6.44</u>	<u>0.00</u>	<u>0.00</u>	<u>6.44</u>	<u>0.00%</u>

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Revenue**  
**Revenue**  
**Road Improvement Fund**  
**From 9/1/2009 Through 9/30/2009**

	<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    24.19	0.00	263.10	0.00	0.00	263.10	0.00%
Total Other Revenue	<u>24.19</u>	<u>0.00</u>	<u>263.10</u>	<u>0.00</u>	<u>0.00</u>	<u>263.10</u>	<u>0.00%</u>
Total Revenue	24.19	0.00	263.10	0.00	0.00	263.10	0.00%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Revenue**  
**Revenue**  
**Capital Improvement Fund**  
**From 9/1/2009 Through 9/30/2009**

		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	180,000.00	0.00	180,000.00	77,500.00	199,794.00	(19,794.00)	9.90%
Total Taxes		180,000.00	0.00	180,000.00	77,500.00	199,794.00	(19,794.00)	9.91%
Other Revenue								
Interest Income	3510	812.52	1,250.00	31,970.94	6,250.00	15,000.00	16,970.94	(113.13)%
Total Other Revenue		812.52	1,250.00	31,970.94	6,250.00	15,000.00	16,970.94	(113.14)%
Total Revenue		180,812.52	1,250.00	211,970.94	83,750.00	214,794.00	(2,823.06)	1.31%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Revenue**  
**Revenue**  
**Debt Service Fund**  
**From 9/1/2009 Through 9/30/2009**

		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	80,000.00	0.00	80,000.00	52,000.00	104,000.00	(24,000.00)	23.07%
Total Taxes		80,000.00	0.00	80,000.00	52,000.00	104,000.00	(24,000.00)	23.08%
Other Revenue								
Interest Income	3510	0.00	200.00	4,819.12	1,000.00	2,500.00	2,319.12	(92.76)%
Total Other Revenue		0.00	200.00	4,819.12	1,000.00	2,500.00	2,319.12	(92.76)%
Total Revenue		80,000.00	200.00	84,819.12	53,000.00	106,500.00	(21,680.88)	20.36%



**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Revenue**  
**Business District**  
**General Fund**  
**From 9/1/2009 Through 9/30/2009**

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Revenue								
Other Revenue								
Rents	3561	13,050.00	17,562.50	86,175.00	87,812.50	210,750.00	(124,575.00)	59.11%
Taxes - Reimbursable	3564	0.00	166.67	0.00	833.35	2,000.00	(2,000.00)	100.00%
Maintenance - Reimbursable	3567	480.01	0.00	2,083.37	0.00	0.00	2,083.37	0.00%
Operations Revenue	3576	947.13	0.00	4,278.39	0.00	0.00	4,278.39	0.00%
Total Other Revenue		<u>14,477.14</u>	<u>17,729.17</u>	<u>92,536.76</u>	<u>88,645.85</u>	<u>212,750.00</u>	<u>(120,213.24)</u>	<u>56.50%</u>
Total Revenue		14,477.14	17,729.17	92,536.76	88,645.85	212,750.00	(120,213.24)	56.50%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**General Fund**  
**Administration**  
**From 9/1/2009 Through 9/30/2009**

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>Expenditures</b>								
<b>Salaries</b>								
Salaries	4010	40,869.14	39,384.62	211,855.42	216,615.41	512,000.00	300,144.58	58.62%
Overtime	4030	0.00	250.00	1,658.58	1,250.00	3,000.00	1,341.42	44.71%
<b>Total Salaries</b>		<b>40,869.14</b>	<b>39,634.62</b>	<b>213,514.00</b>	<b>217,865.41</b>	<b>515,000.00</b>	<b>301,486.00</b>	<b>58.54%</b>
<b>Benefits</b>								
Social Security	4110	1,858.21	2,500.00	12,593.47	12,500.00	30,000.00	17,406.53	58.02%
Medicare	4111	593.30	666.67	3,112.14	3,333.35	8,000.00	4,887.86	61.09%
I.M.R.F.	4115	3,988.06	4,500.00	21,463.43	22,500.00	54,000.00	32,536.57	60.25%
Medical/Life Insurance	4120	5,776.46	6,666.67	27,010.50	33,333.35	80,000.00	52,989.50	66.23%
Supplemental Pensions	4135	1,746.98	2,100.00	9,608.39	10,500.00	25,200.00	15,591.61	61.87%
<b>Total Benefits</b>		<b>13,963.01</b>	<b>16,433.34</b>	<b>73,787.93</b>	<b>82,166.70</b>	<b>197,200.00</b>	<b>123,412.07</b>	<b>62.58%</b>
<b>Materials and Supplies</b>								
Dues and Subscriptions	4213	120.00	240.00	893.62	1,200.00	2,880.00	1,986.38	68.97%
Liability Insurance	4219	3,146.30	1,094.33	5,212.13	5,471.65	58,132.00	52,919.87	91.03%
Legal Notices	4221	586.02	708.33	2,608.71	3,541.65	8,500.00	5,891.29	69.30%
Maintenance - Building	4223	505.44	791.67	2,030.03	3,958.35	9,500.00	7,469.97	78.63%
Maintenance - Equipment	4225	0.00	875.00	3,974.13	4,375.00	10,500.00	6,525.87	62.15%
Maintenance - Grounds	4227	4,583.97	333.33	4,961.02	1,666.65	4,000.00	(961.02)	(24.02)%
Postage/Mailings	4233	48.04	500.00	1,175.44	2,500.00	6,000.00	4,824.56	80.40%
Printing and Forms	4235	727.09	291.67	1,281.84	1,458.35	4,500.00	3,218.16	71.51%
Public Relations	4239	1,727.50	1,666.67	19,141.46	16,200.01	43,800.00	24,658.54	56.29%
Rent - Equipment	4243	0.00	200.00	1,026.97	1,000.00	2,400.00	1,373.03	57.20%
Supplies - Office	4253	298.91	916.67	3,259.99	4,583.35	11,000.00	7,740.01	70.36%
Supplies - Operation	4255	0.00	0.00	305.98	0.00	0.00	(305.98)	0.00%
Supplies - Other	4257	284.98	375.00	1,412.46	1,875.00	4,500.00	3,087.54	68.61%
Training and Education	4263	20.00	541.67	130.00	2,708.35	6,500.00	6,370.00	98.00%
Travel/Meetings	4265	22.00	208.33	61.45	1,041.65	2,500.00	2,438.55	97.54%
Telephone	4267	3,358.38	5,058.33	16,515.10	25,291.65	60,700.00	44,184.90	72.79%
Uniforms	4269	0.00	0.00	212.93	0.00	275.00	62.07	22.57%
Utilities (Elec,Gas,Wtr,Sewer)	4271	113.87	166.67	524.49	833.35	2,000.00	1,475.51	73.77%
Vehicle (Gas and Oil)	4273	305.90	575.00	1,891.82	2,875.00	6,900.00	5,008.18	72.58%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**General Fund**  
**Administration**  
**From 9/1/2009 Through 9/30/2009**

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
ESDA	4279	0.00	166.67	0.00	833.35	2,000.00	2,000.00	100.00%
Total Materials and Supplies		15,848.40	14,709.34	66,619.57	81,413.36	246,587.00	179,967.43	72.98%
Contractual								
Audit	4320	3,679.00	6,229.00	16,229.00	16,229.00	16,229.00	0.00	0.00%
Consulting/Professional	4325	4,668.80	7,787.50	18,364.16	38,937.50	93,450.00	75,085.84	80.34%
Contingency	4330	0.00	1,666.67	3,900.00	8,333.35	20,000.00	16,100.00	80.50%
Janitorial Service	4345	1,254.00	1,500.00	6,470.00	7,500.00	18,000.00	11,530.00	64.05%
Total Contractual		9,601.80	17,183.17	44,963.16	70,999.85	147,679.00	102,715.84	69.55%
Capital Outlay								
Equipment	4815	0.00	0.00	1,200.00	1,500.00	1,500.00	300.00	20.00%
Total Capital Outlay		0.00	0.00	1,200.00	1,500.00	1,500.00	300.00	20.00%
Total Expenditures		80,282.35	87,960.47	400,084.66	453,945.32	1,107,966.00	707,881.34	63.89%
Total		(80,282.35)	(87,960.47)	(400,084.66)	(453,945.32)	(1,107,966.00)	(707,881.34)	0.00%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**General Fund**  
**City Council**  
**From 9/1/2009 Through 9/30/2009**

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>Expenditures</b>								
<b>Salaries</b>								
Salaries	4010	3,562.50	3,562.08	17,212.50	17,810.40	42,745.00	25,532.50	59.73%
Total Salaries		3,562.50	3,562.08	17,212.50	17,810.40	42,745.00	25,532.50	59.73%
<b>Benefits</b>								
Social Security	4110	220.88	221.67	1,067.20	1,108.35	2,660.00	1,592.80	59.87%
Medicare	4111	51.67	51.67	249.65	258.35	620.00	370.35	59.73%
I.M.R.F.	4115	103.22	158.33	516.09	791.65	1,900.00	1,383.91	72.83%
Total Benefits		375.77	431.67	1,832.94	2,158.35	5,180.00	3,347.06	64.62%
<b>Materials and Supplies</b>								
Boards and Commissions	4205	0.00	250.00	78.50	1,250.00	3,000.00	2,921.50	97.38%
Cable Operations	4206	0.00	208.33	562.50	1,041.65	2,500.00	1,937.50	77.50%
Employee Recognition	4207	0.00	0.00	(75.00)	0.00	0.00	75.00	0.00%
Dues and Subscriptions	4213	0.00	33.33	0.00	166.65	400.00	400.00	100.00%
Liability Insurance	4219	1,050.00	4,166.67	8,700.00	5,785.99	59,858.00	51,158.00	85.46%
Public Relations	4239	1,590.19	1,175.00	10,794.49	5,875.00	14,100.00	3,305.51	23.44%
Training and Education	4263	0.00	500.00	0.00	500.00	500.00	500.00	100.00%
Travel/Meetings	4265	0.00	79.17	109.75	395.85	950.00	840.25	88.44%
Total Materials and Supplies		2,640.19	6,412.50	20,170.24	15,015.14	81,308.00	61,137.76	75.19%
<b>Contractual</b>								
Consulting/Professional	4325	60.00	2,666.67	26,474.25	13,333.35	32,000.00	5,525.75	17.26%
Trolley Contracts	4366	0.00	0.00	0.00	0.00	2,200.00	2,200.00	100.00%
Total Contractual		60.00	2,666.67	26,474.25	13,333.35	34,200.00	7,725.75	22.59%
<b>Capital Outlay</b>								
Equipment	4815	0.00	0.00	6,923.00	7,000.00	7,000.00	77.00	1.10%
Total Capital Outlay		0.00	0.00	6,923.00	7,000.00	7,000.00	77.00	1.10%
Total Expenditures		6,638.46	13,072.92	72,612.93	55,317.24	170,433.00	97,820.07	57.40%
Total		(6,638.46)	(13,072.92)	(72,612.93)	(55,317.24)	(170,433.00)	(97,820.07)	0.00%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**General Fund**  
**Community Development**  
**From 9/1/2009 Through 9/30/2009**

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>Expenditures</b>								
<b>Salaries</b>								
Salaries	4010	19,372.79	19,846.16	108,421.49	109,153.88	258,000.00	149,578.51	57.97%
Overtime	4030	0.00	166.67	884.64	833.35	2,000.00	1,115.36	55.76%
<b>Total Salaries</b>		<b>19,372.79</b>	<b>20,012.83</b>	<b>109,306.13</b>	<b>109,987.23</b>	<b>260,000.00</b>	<b>150,693.87</b>	<b>57.96%</b>
<b>Benefits</b>								
Social Security	4110	1,163.75	1,225.00	6,597.04	6,125.00	14,700.00	8,102.96	55.12%
Medicare	4111	272.16	325.00	1,542.86	1,625.00	3,900.00	2,357.14	60.43%
I.M.R.F.	4115	1,904.35	2,200.00	10,744.79	11,000.00	26,400.00	15,655.21	59.30%
Medical/Life Insurance	4120	3,123.44	2,583.33	16,201.07	12,916.65	31,000.00	14,798.93	47.73%
Supplemental Pensions	4135	184.60	300.00	1,015.30	1,500.00	3,600.00	2,584.70	71.79%
<b>Total Benefits</b>		<b>6,648.30</b>	<b>6,633.33</b>	<b>36,101.06</b>	<b>33,166.65</b>	<b>79,600.00</b>	<b>43,498.94</b>	<b>54.65%</b>
<b>Materials and Supplies</b>								
Boards and Commissions	4205	0.00	191.67	608.00	958.35	2,300.00	1,692.00	73.56%
Dues and Subscriptions	4213	0.00	83.33	575.00	416.65	1,000.00	425.00	42.50%
Liability Insurance	4219	1,050.00	416.67	2,887.50	2,083.35	49,324.00	46,436.50	94.14%
Maintenance - Vehicles	4229	0.00	158.33	638.85	791.65	1,900.00	1,261.15	66.37%
Postage/Mailings	4233	0.00	0.00	660.00	0.00	0.00	(660.00)	0.00%
Printing and Forms	4235	0.00	273.33	0.00	1,366.65	3,280.00	3,280.00	100.00%
Supplies - Office	4253	17.27	50.00	17.27	250.00	600.00	582.73	97.12%
Training and Education	4263	0.00	208.33	0.00	1,041.65	2,500.00	2,500.00	100.00%
Travel/Meetings	4265	40.00	850.00	40.00	850.00	1,250.00	1,210.00	96.80%
Vehicle (Gas and Oil)	4273	155.94	175.00	923.61	875.00	2,100.00	1,176.39	56.01%
<b>Total Materials and Supplies</b>		<b>1,263.21</b>	<b>2,406.66</b>	<b>6,350.23</b>	<b>8,633.30</b>	<b>64,254.00</b>	<b>57,903.77</b>	<b>90.12%</b>
<b>Contractual</b>								
Consulting/Professional	4325	3,390.00	5,750.00	15,243.26	28,750.00	69,000.00	53,756.74	77.90%
Conslt/Prof Reimbursable	4328	4,743.59	5,333.33	32,081.44	26,666.65	64,000.00	31,918.56	49.87%
<b>Total Contractual</b>		<b>8,133.59</b>	<b>11,083.33</b>	<b>47,324.70</b>	<b>55,416.65</b>	<b>133,000.00</b>	<b>85,675.30</b>	<b>64.42%</b>
<b>Total Expenditures</b>		<b>35,417.89</b>	<b>40,136.15</b>	<b>199,082.12</b>	<b>207,203.83</b>	<b>536,854.00</b>	<b>337,771.88</b>	<b>62.92%</b>
<b>Total</b>		<b>(35,417.89)</b>	<b>(40,136.15)</b>	<b>(199,082.12)</b>	<b>(207,203.83)</b>	<b>(536,854.00)</b>	<b>(337,771.88)</b>	<b>0.00%</b>

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**General Fund**  
**Public Works, Streets**  
**From 9/1/2009 Through 9/30/2009**

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>Expenditures</b>								
<b>Salaries</b>								
Salaries	4010	25,426.29	35,069.24	188,036.28	192,880.82	455,900.00	267,863.72	58.75%
Overtime	4030	1,309.18	8,333.33	25,791.03	41,666.65	100,000.00	74,208.97	74.20%
<b>Total Salaries</b>		<b>26,735.47</b>	<b>43,402.57</b>	<b>213,827.31</b>	<b>234,547.47</b>	<b>555,900.00</b>	<b>342,072.69</b>	<b>61.53%</b>
<b>Benefits</b>								
Social Security	4110	3,092.99	4,000.00	20,395.84	22,000.00	52,000.00	31,604.16	60.77%
Medicare	4111	723.39	1,023.75	4,770.08	5,118.75	12,285.00	7,514.92	61.17%
I.M.R.F.	4115	5,496.23	6,391.67	31,630.24	31,958.35	76,700.00	45,069.76	58.76%
Medical/Life Insurance	4120	9,411.80	9,666.67	45,332.47	48,333.35	116,000.00	70,667.53	60.92%
Supplemental Pensions	4135	1,107.60	1,125.00	5,353.40	5,625.00	13,500.00	8,146.60	60.34%
<b>Total Benefits</b>		<b>19,832.01</b>	<b>22,207.09</b>	<b>107,482.03</b>	<b>113,035.45</b>	<b>270,485.00</b>	<b>163,002.97</b>	<b>60.26%</b>
<b>Materials and Supplies</b>								
Liability Insurance	4219	2,421.62	6,348.00	11,137.38	31,740.00	76,176.00	65,038.62	85.37%
Maintenance - Building	4223	4,718.39	4,704.17	10,362.70	23,520.85	56,450.00	46,087.30	81.64%
Maintenance - Equipment	4225	1,565.47	2,740.83	17,447.72	13,704.15	32,890.00	15,442.28	46.95%
Maintenance - Vehicles	4229	4,253.92	1,541.67	7,044.53	7,708.35	18,500.00	11,455.47	61.92%
Postage/Mailings	4233	0.00	70.83	440.00	354.15	850.00	410.00	48.23%
Rent - Equipment	4243	1,035.00	2,225.00	9,582.22	11,125.00	26,700.00	17,117.78	64.11%
Supplies - Office	4253	166.51	391.67	1,197.18	1,958.35	4,700.00	3,502.82	74.52%
Supplies - Other	4257	7,029.01	4,391.67	20,256.98	21,958.35	52,700.00	32,443.02	61.56%
Small Tools & Equipment	4259	1,054.50	395.83	1,569.14	1,979.15	4,750.00	3,180.86	66.96%
Training and Education	4263	230.00	564.58	281.00	2,822.90	6,775.00	6,494.00	95.85%
Uniforms	4269	669.45	487.50	1,318.72	2,437.50	5,400.00	4,081.28	75.57%
Utilities (Elec,Gas,Wtr,Sewer)	4271	47.02	279.17	212.63	1,395.85	3,350.00	3,137.37	93.65%
Vehicle (Gas and Oil)	4273	6,116.53	6,383.34	24,763.95	31,916.70	76,600.00	51,836.05	67.67%
<b>Total Materials and Supplies</b>		<b>29,307.42</b>	<b>30,524.26</b>	<b>105,614.15</b>	<b>152,621.30</b>	<b>365,841.00</b>	<b>260,226.85</b>	<b>71.13%</b>
<b>Contractual</b>								
Consulting/Professional	4325	2,090.00	7,166.67	11,203.26	35,833.35	86,000.00	74,796.74	86.97%
Conslt/Prof Reimbursable	4328	0.00	0.00	43.00	0.00	0.00	(43.00)	0.00%
Forestry	4350	66.92	9,396.67	16,764.98	46,983.35	112,760.00	95,995.02	85.13%
Street Light Oper & Maint.	4359	6,614.52	8,125.00	31,650.78	40,625.00	97,500.00	65,849.22	67.53%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**General Fund**  
**Public Works, Streets**  
**From 9/1/2009 Through 9/30/2009**

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Mosquito Abatement	4365	0.00	3,416.67	40,887.00	17,083.35	41,000.00	113.00	0.27%
Street Sweeping	4373	5,529.22	0.00	11,058.44	23,625.00	31,500.00	20,441.56	64.89%
Drainage Projects	4374	11,288.97	6,000.00	23,867.51	18,000.00	18,000.00	(5,867.51)	(32.59)%
Tree Trim/Removal	4375	498.00	0.00	10,321.30	0.00	82,640.00	72,318.70	87.51%
Total Contractual		26,087.63	34,105.01	145,796.27	182,150.05	469,400.00	323,603.73	68.94%
Capital Outlay								
Residential Concrete Program	4381	0.00	0.00	60,636.43	0.00	0.00	(60,636.43)	0.00%
Capital Improvements	4810	0.00	0.00	450,000.00	460,000.00	460,000.00	10,000.00	2.17%
Equipment	4815	38.40	0.00	162,992.89	0.00	317,264.00	154,271.11	48.62%
Total Capital Outlay		38.40	0.00	673,629.32	460,000.00	777,264.00	103,634.68	13.33%
Total Expenditures		102,000.93	130,238.93	1,246,349.08	1,142,354.27	2,438,890.00	1,192,540.92	48.90%
Total		(102,000.93)	(130,238.93)	(1,246,349.08)	(1,142,354.27)	(2,438,890.00)	(1,192,540.92)	0.00%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**General Fund**  
**Police Department**  
**From 9/1/2009 Through 9/30/2009**

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>Expenditures</b>								
<b>Salaries</b>								
Salaries	4010	36,935.85	37,991.24	195,712.81	208,951.82	493,886.00	298,173.19	60.37%
Salaries - Officers	4020	248,043.37	268,579.78	1,357,154.64	1,477,188.79	3,491,537.00	2,134,382.36	61.13%
Overtime	4030	45,362.22	42,518.67	248,901.32	212,593.35	510,224.00	261,322.68	51.21%
<b>Total Salaries</b>		<b>330,341.44</b>	<b>349,089.69</b>	<b>1,801,768.77</b>	<b>1,898,733.96</b>	<b>4,495,647.00</b>	<b>2,693,878.23</b>	<b>59.92%</b>
<b>Benefits</b>								
Social Security	4110	2,226.57	2,333.33	11,840.88	11,666.65	28,000.00	16,159.12	57.71%
Medicare	4111	3,737.84	4,333.33	20,174.21	21,666.65	52,000.00	31,825.79	61.20%
I.M.R.F.	4115	3,174.56	3,916.67	16,345.87	19,583.35	47,000.00	30,654.13	65.22%
Medical/Life Insurance	4120	38,569.93	31,000.00	167,049.18	155,000.00	372,000.00	204,950.82	55.09%
Police Pension	4130	398,126.90	400,000.00	885,962.68	850,000.00	939,778.00	53,815.32	5.72%
Supplemental Pensions	4135	3,507.40	4,700.00	19,982.95	23,500.00	56,400.00	36,417.05	64.56%
<b>Total Benefits</b>		<b>449,343.20</b>	<b>446,283.33</b>	<b>1,121,355.77</b>	<b>1,081,416.65</b>	<b>1,495,178.00</b>	<b>373,822.23</b>	<b>25.00%</b>
<b>Materials and Supplies</b>								
Animal Control	4201	125.00	166.67	470.00	833.35	2,000.00	1,530.00	76.50%
Auxiliary Police	4203	0.00	583.33	766.74	2,916.65	7,000.00	6,233.26	89.04%
Boards and Commissions	4205	1,477.00	1,833.33	1,607.00	9,166.65	22,000.00	20,393.00	92.69%
Dues and Subscriptions	4213	0.00	566.67	1,130.97	2,833.35	6,800.00	5,669.03	83.36%
Investigation and Equipment	4217	2,789.61	5,022.92	14,101.56	25,114.60	60,275.00	46,173.44	76.60%
Liability Insurance	4219	2,703.99	4,166.67	19,541.47	20,833.35	269,460.00	249,918.53	92.74%
Maintenance - Building	4223	5,229.12	6,633.33	15,514.55	33,166.65	79,600.00	64,085.45	80.50%
Maintenance - Equipment	4225	1,416.37	4,545.00	20,081.24	22,725.00	54,540.00	34,458.76	63.18%
Maintenance - Vehicles	4229	4,440.63	3,523.33	23,626.78	17,616.65	42,280.00	18,653.22	44.11%
Postage/Mailings	4233	14.85	350.00	962.47	1,750.00	4,200.00	3,237.53	77.08%
Printing and Forms	4235	0.00	416.67	1,908.47	2,083.35	5,000.00	3,091.53	61.83%
Public Relations	4239	496.16	458.33	2,849.33	2,291.65	5,500.00	2,650.67	48.19%
Rent - Equipment	4243	217.83	933.33	890.07	4,666.65	11,200.00	10,309.93	92.05%
Supplies - Office	4253	81.69	833.33	3,121.02	4,166.65	10,000.00	6,878.98	68.78%
Supplies - Other	4257	(29.84)	0.00	0.00	0.00	0.00	0.00	0.00%
Training and Education	4263	9,110.00	4,800.83	25,936.40	24,004.15	57,610.00	31,673.60	54.97%
Travel/Meetings	4265	240.72	1,629.17	4,825.94	8,145.85	19,550.00	14,724.06	75.31%
Telephone	4267	817.19	1,090.00	4,405.80	5,450.00	13,080.00	8,674.20	66.31%



**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**General Fund**  
**Police Department**  
**From 9/1/2009 Through 9/30/2009**

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Uniforms	4269	2,186.45	7,845.83	21,937.92	39,229.15	94,150.00	72,212.08	76.69%
Utilities (Elec, Gas, Wtr, Sewer)	4271	108.46	1,750.00	1,396.59	8,750.00	21,000.00	19,603.41	93.34%
Vehicle (Gas and Oil)	4273	8,194.40	11,000.00	38,590.36	55,000.00	132,000.00	93,409.64	70.76%
Total Materials and Supplies		39,619.63	58,148.74	203,664.68	290,743.70	917,245.00	713,580.32	77.80%
Contractual								
Consulting/Professional	4325	1,920.00	583.33	1,920.00	2,916.65	7,000.00	5,080.00	72.57%
Darien Area Dispatch	4335	34,886.59	35,052.00	174,929.18	175,260.00	420,624.00	245,694.82	58.41%
Dumeg/Fiat/Child Center	4337	0.00	583.33	7,000.00	2,916.65	7,000.00	0.00	0.00%
Contractual Services	4370	0.00	2,200.00	1,956.16	11,000.00	26,400.00	24,443.84	92.59%
Total Contractual		36,806.59	38,418.66	185,805.34	192,093.30	461,024.00	275,218.66	59.70%
Capital Outlay								
Equipment	4815	0.00	1,666.67	26,998.18	8,333.35	20,000.00	(6,998.18)	(34.99)%
Total Capital Outlay		0.00	1,666.67	26,998.18	8,333.35	20,000.00	(6,998.18)	(34.99)%
Total Expenditures		856,110.86	893,607.09	3,339,592.74	3,471,320.96	7,389,094.00	4,049,501.26	54.80%
Total		(856,110.86)	(893,607.09)	(3,339,592.74)	(3,471,320.96)	(7,389,094.00)	(4,049,501.26)	0.00%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**General Fund**  
**Business District**  
**From 9/1/2009 Through 9/30/2009**

		<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>
<b>Expenditures</b>								
<b>Materials and Supplies</b>								
Liability Insurance	4219	0.00	0.00	0.00	0.00	10,600.00	10,600.00	100.00%
Maintenance - Building	4223	0.00	416.67	0.00	2,083.35	5,000.00	5,000.00	100.00%
Maintenance - Equipment	4225	0.00	1,458.33	1,324.27	7,291.65	17,500.00	16,175.73	92.43%
Maintenance - Grounds	4227	0.00	2,855.83	15,246.68	14,279.15	34,270.00	19,023.32	55.51%
Maintenance - Laundromat Exp	4230	1,218.45	0.00	3,158.56	0.00	0.00	(3,158.56)	0.00%
Utilities (Elec,Gas,Wtr,Sewer)	4271	0.00	83.34	0.00	416.70	1,000.00	1,000.00	100.00%
<b>Total Materials and Supplies</b>		<u>1,218.45</u>	<u>4,814.17</u>	<u>19,729.51</u>	<u>24,070.85</u>	<u>68,370.00</u>	<u>48,640.49</u>	<u>71.14%</u>
<b>Debt Service</b>								
Debt Service - 2007A Bonds	4952	<u>0.00</u>	<u>0.00</u>	<u>26,787.50</u>	<u>26,787.50</u>	<u>393,575.00</u>	<u>366,787.50</u>	<u>93.19%</u>
<b>Total Debt Service</b>		<u>0.00</u>	<u>0.00</u>	<u>26,787.50</u>	<u>26,787.50</u>	<u>393,575.00</u>	<u>366,787.50</u>	<u>93.19%</u>
<b>Total Expenditures</b>		<u>1,218.45</u>	<u>4,814.17</u>	<u>46,517.01</u>	<u>50,858.35</u>	<u>461,945.00</u>	<u>415,427.99</u>	<u>89.93%</u>
<b>Total</b>		(1,218.45)	(4,814.17)	(46,517.01)	(50,858.35)	(461,945.00)	(415,427.99)	0.00%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**Water Fund**  
**Public Works, Water**  
**From 9/1/2009 Through 9/30/2009**

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>Expenditures</b>								
<b>Salaries</b>								
Salaries	4010	40,131.03	39,153.86	229,772.65	215,346.23	509,000.00	279,227.35	54.85%
Overtime	4030	2,413.28	6,250.00	22,338.71	31,250.00	75,000.00	52,661.29	70.21%
<b>Total Salaries</b>		<b>42,544.31</b>	<b>45,403.86</b>	<b>252,111.36</b>	<b>246,596.23</b>	<b>584,000.00</b>	<b>331,888.64</b>	<b>56.83%</b>
<b>Benefits</b>								
Social Security	4110	2,554.25	2,746.16	15,247.29	15,103.88	35,700.00	20,452.71	57.29%
Medicare	4111	597.39	500.00	3,566.00	2,750.00	6,500.00	2,934.00	45.13%
I.M.R.F.	4115	2,992.18	4,583.33	17,025.24	22,916.65	55,000.00	37,974.76	69.04%
Medical/Life Insurance	4120	9,058.28	8,379.00	38,791.14	39,347.00	98,000.00	59,208.86	60.41%
Supplemental Pensions	4135	738.40	800.00	4,061.20	4,000.00	9,600.00	5,538.80	57.69%
<b>Total Benefits</b>		<b>15,940.50</b>	<b>17,008.49</b>	<b>78,690.87</b>	<b>84,117.53</b>	<b>204,800.00</b>	<b>126,109.13</b>	<b>61.58%</b>
<b>Materials and Supplies</b>								
Liability Insurance	4219	1,108.74	750.00	10,861.98	3,750.00	177,490.00	166,628.02	93.88%
Maintenance - Building	4223	1,274.13	2,439.00	12,125.11	12,195.00	29,268.00	17,142.89	58.57%
Maintenance - Equipment	4225	639.16	491.67	3,415.14	2,458.35	5,900.00	2,484.86	42.11%
Maintenance - Water System	4231	1,928.54	9,083.33	58,371.23	45,416.65	109,000.00	50,628.77	46.44%
Postage/Mailings	4233	0.00	702.08	367.47	3,510.40	8,425.00	8,057.53	95.63%
Quality Control	4241	214.74	2,194.42	(125.51)	10,972.10	26,333.00	26,458.51	100.47%
Service Charge	4251	20,833.34	20,833.33	104,166.70	104,166.65	250,000.00	145,833.30	58.33%
Supplies - Office	4253	0.00	0.00	40.30	0.00	0.00	(40.30)	0.00%
Supplies - Operation	4255	0.00	516.67	1,363.08	2,583.35	6,200.00	4,836.92	78.01%
Training and Education	4263	0.00	227.92	390.00	1,139.60	2,735.00	2,345.00	85.74%
Telephone	4267	629.71	846.67	2,765.25	4,233.35	10,160.00	7,394.75	72.78%
Uniforms	4269	108.00	325.83	906.04	1,629.15	3,910.00	3,003.96	76.82%
Utilities (Elec,Gas,Wtr,Sewer)	4271	4,574.95	2,916.67	17,870.54	14,583.35	35,000.00	17,129.46	48.94%
Vehicle (Gas and Oil)	4273	1,370.82	2,010.42	6,540.66	10,052.10	24,125.00	17,584.34	72.88%
<b>Total Materials and Supplies</b>		<b>32,682.13</b>	<b>43,338.01</b>	<b>219,057.99</b>	<b>216,690.05</b>	<b>688,546.00</b>	<b>469,488.01</b>	<b>68.19%</b>
<b>Contractual</b>								
Audit	4320	1,246.00	2,500.00	1,246.00	7,500.00	9,000.00	7,754.00	86.15%
Consulting/Professional	4325	800.75	1,404.17	3,134.75	7,020.85	16,850.00	13,715.25	81.39%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**Water Fund**  
**Public Works, Water**  
**From 9/1/2009 Through 9/30/2009**

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Leak Detection	4326	0.00	1,675.00	1,270.00	8,375.00	20,100.00	18,830.00	93.68%
Data Processing	4336	0.00	4,078.92	26,441.63	20,394.60	48,947.00	22,505.37	45.97%
DuPage Water Commission	4340	186,956.02	173,114.17	796,831.14	865,570.85	2,077,370.00	1,280,538.86	61.64%
Total Contractual		189,002.77	182,772.26	828,923.52	908,861.30	2,172,267.00	1,343,343.48	61.84%
Capital Outlay								
Equipment	4815	1,122.23	3,027.08	35,749.83	15,135.40	36,325.00	575.17	1.58%
Water Meter Purchases	4880	4,843.34	2,083.33	19,113.34	10,416.65	25,000.00	5,886.66	23.54%
Total Capital Outlay		5,965.57	5,110.41	54,863.17	25,552.05	61,325.00	6,461.83	10.54%
Debt Service								
Debt Retire-Water Refunding	4950	0.00	0.00	77,814.38	78,000.00	305,178.00	227,363.62	74.50%
Total Debt Service		0.00	0.00	77,814.38	78,000.00	305,178.00	227,363.62	74.50%
Total Expenditures		286,135.28	293,633.03	1,511,461.29	1,559,817.16	4,016,116.00	2,504,654.71	62.37%
Total		(286,135.28)	(293,633.03)	(1,511,461.29)	(1,559,817.16)	(4,016,116.00)	(2,504,654.71)	0.00%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**Motor Fuel Tax**  
**MFT Expenses**  
**From 9/1/2009 Through 9/30/2009**

		<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>
Expenditures								
Salaries								
Salaries	4010	24,583.34	24,583.34	122,916.70	122,916.70	295,000.00	172,083.30	58.33%
Total Salaries		24,583.34	24,583.34	122,916.70	122,916.70	295,000.00	172,083.30	58.33%
Materials and Supplies								
Road Material	4245	3,218.00	2,616.67	15,814.26	13,083.35	31,400.00	15,585.74	49.63%
Salt	4249	0.00	0.00	0.00	0.00	300,000.00	300,000.00	100.00%
Supplies - Other	4257	0.00	833.33	0.00	4,166.65	10,000.00	10,000.00	100.00%
Pavement Striping	4261	2,537.55	6,000.00	2,537.55	6,000.00	6,000.00	3,462.45	57.70%
Total Materials and Supplies		5,755.55	9,450.00	18,351.81	23,250.00	347,400.00	329,048.19	94.72%
Total Expenditures		30,338.89	34,033.34	141,268.51	146,166.70	642,400.00	501,131.49	78.01%
Total		(30,338.89)	(34,033.34)	(141,268.51)	(146,166.70)	(642,400.00)	(501,131.49)	0.00%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**Special Service Area Tax Fund**  
**SSA Expenditures**  
**From 9/1/2009 Through 9/30/2009**

	<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>	
Expenditures								
Contractual								
Consulting/Professional	4325	0.00	833.33	0.00	4,166.65	10,000.00	10,000.00	100.00%
Total Contractual		0.00	833.33	0.00	4,166.65	10,000.00	10,000.00	100.00%
Total Expenditures		0.00	833.33	0.00	4,166.65	10,000.00	10,000.00	100.00%
Total		0.00	(833.33)	0.00	(4,166.65)	(10,000.00)	(10,000.00)	0.00%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**Drug Forfeiture Fund**  
**Drug Forfeiture Expenditures**  
**From 9/1/2009 Through 9/30/2009**

		<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>
Expenditures								
Contractual								
Dumeg/Fiat/Child Center	4337	0.00	0.00	20,800.00	20,000.00	20,000.00	(800.00)	(4.00)%
Total Contractual		0.00	0.00	20,800.00	20,000.00	20,000.00	(800.00)	(4.00)%
Total Expenditures		0.00	0.00	20,800.00	20,000.00	20,000.00	(800.00)	(4.00)%
Total		0.00	0.00	(20,800.00)	(20,000.00)	(20,000.00)	800.00	0.00%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**Water Depreciation Fund**  
**Depreciation Expenses**  
**From 9/1/2009 Through 9/30/2009**

	<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>
Expenditures							
Capital Outlay							
Equipment	4815    948.00	48,670.00	948.00	146,010.00	194,680.00	193,732.00	99.51%
Total Capital Outlay	948.00	48,670.00	948.00	146,010.00	194,680.00	193,732.00	99.51%
Total Expenditures	948.00	48,670.00	948.00	146,010.00	194,680.00	193,732.00	99.51%
Total	(948.00)	(48,670.00)	(948.00)	(146,010.00)	(194,680.00)	(193,732.00)	0.00%



**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**Darien Area Dispatch Center**  
**Darien Area Dispatch**  
**From 9/1/2009 Through 9/30/2009**

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
<b>Expenditures</b>								
<b>Salaries</b>								
Salaries	4010	40,817.38	47,461.54	226,785.84	261,038.47	617,000.00	390,214.16	63.24%
Overtime	4030	8,237.30	8,333.33	33,765.57	41,666.65	100,000.00	66,234.43	66.23%
<b>Total Salaries</b>		<b>49,054.68</b>	<b>55,794.87</b>	<b>260,551.41</b>	<b>302,705.12</b>	<b>717,000.00</b>	<b>456,448.59</b>	<b>63.66%</b>
<b>Benefits</b>								
Social Security	4110	2,953.83	3,603.92	15,736.02	18,019.60	43,247.00	27,510.98	63.61%
Medicare	4111	690.81	842.83	3,681.36	4,214.15	10,114.00	6,432.64	63.60%
I.M.R.F.	4115	4,815.19	6,975.17	25,580.72	34,875.85	83,702.00	58,121.28	69.43%
Medical/Life Insurance	4120	7,440.61	4,224.33	33,146.63	21,121.65	50,692.00	17,545.37	34.61%
Supplemental Pensions	4135	553.80	900.00	3,045.90	4,500.00	10,800.00	7,754.10	71.79%
<b>Total Benefits</b>		<b>16,454.24</b>	<b>16,546.25</b>	<b>81,190.63</b>	<b>82,731.25</b>	<b>198,555.00</b>	<b>117,364.37</b>	<b>59.11%</b>
<b>Materials and Supplies</b>								
Dues and Subscriptions	4213	0.00	0.00	10.00	400.00	400.00	390.00	97.50%
Liability Insurance	4219	0.00	500.00	0.00	2,000.00	36,300.00	36,300.00	100.00%
Maintenance - Building	4223	0.00	83.33	0.00	416.65	1,000.00	1,000.00	100.00%
Maintenance - Equipment	4225	0.00	250.00	612.00	1,250.00	3,000.00	2,388.00	79.60%
Postage/Mailings	4233	0.00	0.00	25.74	0.00	50.00	24.26	48.52%
Rent - Equipment	4243	27.05	77.08	107.46	385.40	925.00	817.54	88.38%
Supplies - Office	4253	180.92	166.67	308.72	833.35	2,000.00	1,691.28	84.56%
Training and Education	4263	0.00	391.67	936.00	1,958.35	4,700.00	3,764.00	80.08%
Travel/Meetings	4265	0.00	41.67	83.37	208.35	500.00	416.63	83.32%
Telephone	4267	209.91	1,416.67	2,964.55	7,083.35	17,000.00	14,035.45	82.56%
Uniforms	4269	141.75	333.33	1,327.75	1,666.65	4,000.00	2,672.25	66.80%
<b>Total Materials and Supplies</b>		<b>559.63</b>	<b>3,260.42</b>	<b>6,375.59</b>	<b>16,202.10</b>	<b>69,875.00</b>	<b>63,499.41</b>	<b>90.88%</b>
<b>Contractual</b>								
Audit	4320	0.00	1,400.00	0.00	2,800.00	2,800.00	2,800.00	100.00%
Consulting/Professional	4325	0.00	333.33	0.00	1,666.65	4,000.00	4,000.00	100.00%
Darien Area Dispatch	4335	(3,336.32)	0.00	0.00	0.00	0.00	0.00	0.00%
Data Processing	4336	721.73	716.67	3,099.77	3,583.35	8,600.00	5,500.23	63.95%
Maintenance Contracts	4362	0.00	333.33	0.00	1,666.65	4,000.00	4,000.00	100.00%
<b>Total Contractual</b>		<b>(2,614.59)</b>	<b>2,783.33</b>	<b>3,099.77</b>	<b>9,716.65</b>	<b>19,400.00</b>	<b>16,300.23</b>	<b>84.02%</b>
<b>Capital Outlay</b>								

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**Darien Area Dispatch Center**  
**Darien Area Dispatch**  
**From 9/1/2009 Through 9/30/2009**

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Equipment	0.00	333.33	0.00	1,666.65	4,000.00	4,000.00	100.00%
Total Capital Outlay	0.00	333.33	0.00	1,666.65	4,000.00	4,000.00	100.00%
Total Expenditures	63,453.96	78,718.20	351,217.40	413,021.77	1,008,830.00	657,612.60	65.19%
Total	(63,453.96)	(78,718.20)	(351,217.40)	(413,021.77)	(1,008,830.00)	(657,612.60)	0.00%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**Capital Improvement Fund**  
**Public Works, Streets**  
**From 9/1/2009 Through 9/30/2009**

		<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>
<b>Expenditures</b>								
<b>Capital Outlay</b>								
Ditch Projects	4376	203,646.27	105,500.00	709,441.80	855,500.00	855,500.00	146,058.20	17.07%
Sidewalk Replacement Program	4380	0.00	33,435.00	137,995.33	133,435.00	133,435.00	(4,560.33)	(3.41)%
Crack Seal Program	4382	32,110.00	13,000.00	32,131.60	48,000.00	48,000.00	15,868.40	33.05%
Curb & Gutter Replacement Prog	4383	0.00	0.00	188,424.60	193,625.00	193,625.00	5,200.40	2.68%
Street Reconstruction/Rehab	4855	0.00	250,000.00	439,719.18	1,150,000.00	1,150,000.00	710,280.82	61.76%
<b>Total Capital Outlay</b>		<u>235,756.27</u>	<u>401,935.00</u>	<u>1,507,712.51</u>	<u>2,380,560.00</u>	<u>2,380,560.00</u>	<u>872,847.49</u>	<u>36.67%</u>
<b>Debt Service</b>								
Debt Retire - Property	4945	0.00	0.00	42,978.27	42,396.88	199,794.00	156,815.73	78.48%
<b>Total Debt Service</b>		<u>0.00</u>	<u>0.00</u>	<u>42,978.27</u>	<u>42,396.88</u>	<u>199,794.00</u>	<u>156,815.73</u>	<u>78.49%</u>
<b>Total Expenditures</b>		<u>235,756.27</u>	<u>401,935.00</u>	<u>1,550,690.78</u>	<u>2,422,956.88</u>	<u>2,580,354.00</u>	<u>1,029,663.22</u>	<u>39.90%</u>
<b>Total</b>		(235,756.27)	(401,935.00)	(1,550,690.78)	(2,422,956.88)	(2,580,354.00)	(1,029,663.22)	0.00%

**CITY OF DARIEN**  
**Statement of Revenues and Expenditures - Expenditures**  
**Debt Service Fund**  
**Debt Service Fund Expenditures**  
**From 9/1/2009 Through 9/30/2009**

	<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>
Expenditures							
Capital Outlay							
Street Reconstruction/Rehab	4855      0.00	0.00	400,000.00	400,000.00	400,000.00	0.00	0.00%
Total Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>400,000.00</u>	<u>400,000.00</u>	<u>400,000.00</u>	<u>0.00</u>	<u>0.00%</u>
Debt Service							
Debt Service - Series 2007B	4951      0.00	0.00	52,000.00	52,000.00	104,000.00	52,000.00	50.00%
Total Debt Service	<u>0.00</u>	<u>0.00</u>	<u>52,000.00</u>	<u>52,000.00</u>	<u>104,000.00</u>	<u>52,000.00</u>	<u>50.00%</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>452,000.00</u>	<u>452,000.00</u>	<u>504,000.00</u>	<u>52,000.00</u>	<u>10.32%</u>
Total	0.00	0.00	(452,000.00)	(452,000.00)	(504,000.00)	(52,000.00)	0.00%

**CITY OF DARIEN -- CASH RESERVES**  
**September 30, 2009**

FUND	FUND NAME	TOTAL
01	General Fund	\$ 2,203,251.21
02	Water Fund	\$ (19,411.99)
03	MFT Fund	\$ 105,114.44
05	Impact Fees Fund	\$ 12,466.22
10	Special Service Area Tax Fund	\$ 20,073.16
11	Drug Forfeiture Fund	\$ 7,154.74
12	Water Depreciation Fund	\$ 644,068.68
15	D.A.D.C. Fund	\$ 761,035.77
16	Escrow Fund	\$ 25.87
18	Drug Seizure Fund	\$ 9,507.03
20	Joint Use Facility	\$ 4,341.54
21	Road Improvement Fund	\$ 35,160.91
25	Capital Improvement Fund	\$ 1,331,853.72
35	Debt Service Fund	\$ 70,970.17
40	Intergovernmental Agency Fund	\$ -
	<b>TOTAL</b>	<b>\$ 5,185,611.47</b>

*Prior Month Cash Balance*      **\$ 4,779,578.13**

Bank Accounts and Interest Rates	Account Balances
Harris Bank Disbursement Account	\$ 16,956.57
Republic Bank Drug Forfeiture Account - 1.00%	\$ 8,694.60
Republic Bank Now Account - 1.50%	\$ 2,907,832.17
Republic Bank Operating Account	\$ 42,802.06
Republic Bank Payroll Account - Zero Balance Acct	\$ (43,344.07)
Illinois Funds Money Market Account - .157%	\$ 170,126.36
Illinois Funds Prime Investment Account	\$ 5.40
IMET Investment Fund - .18%	\$ 51,310.59
State Bank of Countryside - 3.50% maturing 10/29/09	\$ 1,000,000.00
Republic Bank CD - 2.35% maturing 05/1/10	\$ 1,031,227.79
	<b>TOTAL</b>
	<b>\$ 5,185,611.47</b>

AGENDA MEMO

CITY COUNCIL

Meeting Date: October 19, 2009

-  
Issue Statement

-  
Motion approving a tax levy determination for general and special purposes for Fiscal Year 2009-2010.

ORDINANCE – TAX LEVY

ORDINANCE – SSA TARA HILL

-  
Background/History

The process for setting a tax levy is to determine how much revenue is needed from the property tax, and request that the County levy a tax to generate that amount of money. The first approval required is the tax levy determination, which takes place prior to the approval of the tax levy ordinance. Not less than 20 days prior to the adoption of the aggregate levy, the Council shall determine the amounts of money to be levied. There are also special requirements if the aggregate amount of the levy is more than 105% of the preceding year. Unfortunately, we are still subject to a timing constraint that requires us to make our initial request by the end of December, a few months before we are far enough into the budget process to make a final judgment on what we will need, and a few months before we have all the factual information we need to know the levy rate. Nonetheless, we have approached this process with an underlying assumption that property tax rate for general corporate purpose will not increase. That non-bond rate for 2009 was \$.1517.

At the same time, the Council can approve additional abatements up to the end of March. This gives the Council the ability to request a “ceiling” amount, while allowing us to review the budget early next year and consider abatements to the original request.

The attached ordinance requests a general corporate purpose (general fund) and special corporate levy (police pension fund) of \$1,585,000 which represents a 2.4% increase over this year’s extension of \$1,546,584. This number is the result of analysis of the estimated increase in the assessed valuation and new growth valuation in order to estimate that we stay within the parameter of not increasing the tax rate.

As a result of looking at those two numbers for figuring our change in assessed value, I set the increase at 2.4% which I estimate would keep our general corporate purpose/non-bond tax rate at approximately \$.1517. I determined the levy for the police pension fund based on the actuary report conducted on the Police Pension Fund. The Pension Fund has not yet provided the updated report so I did not increase the amount. Any increases identified in the study would increase the pension levy and reduce the corporate levy by that same amount.

With respect to the tax levy for Special Service Area #1, we have a plan for maintenance expenses for

these wetlands, and the recommended revenue from this levy is proposed to be maintained at \$5,000.

Additionally, a levy for any outstanding bonds has been filed upon the adoption of the bond ordinances. The 2009 levy amount to pay for the principal and interest on these bonds totals \$1,005,797. Lastly, any abatement will be presented in conjunction with budget review.

### **Staff/Committee Recommendation**

- Staff recommends approval of the levy determination and ordinances which:

- Set the City's 2009 general property tax levy and special corporate tax levy (police pension fund) at \$1,585,000
- Set the City's 2009 Special Service Area I property tax levy at \$5,000

### **Alternate Consideration**

- Levy different amounts.

### **Decision Mode**

- The tax levy determination will be on the October 19<sup>th</sup>, 2009 Council meeting for formal consideration.

This final ordinance will be on the December 7, 2009 City Council agenda for formal consideration.

**DRAFT**

**CITY OF DARIEN**

**DU PAGE COUNTY, ILLINOIS**

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**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE LEVYING TAXES FOR  
GENERAL AND SPECIAL CORPORATE PURPOSES  
FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF  
MAY, 2009,  
AND ENDING ON THE THIRTIETH DAY OF APRIL, 2010,  
FOR THE CITY OF DARIEN, ILLINOIS**

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

**THIS \_\_\_\_\_ DAY OF DECEMBER, 2009**

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Published  
in  
pamphlet  
form  
by  
authority  
of  
the  
Mayor  
and  
City  
Council  
of  
the  
City  
of  
Darien,  
DuPage  
County,  
Illinois,  
this

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day  
of  
December,  
2009.

**AN ORDINANCE LEVYING TAXES FOR  
GENERAL AND SPECIAL CORPORATE PURPOSES  
FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF  
MAY, 2009,  
AND ENDING ON THE THIRTIETH DAY OF APRIL, 2010,  
FOR THE CITY OF DARIEN, ILLINOIS**

**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 Council of the City of Darien, Illinois, adopted the Annual Budget for the City of Darien, Illinois, for the Fiscal Year beginning on May 1, 2009, and ending on April 30, 2010, and which has been duly published.

**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:** A tax for the following sums of money or so much thereof as may be authorized by law to defray all expenses and liabilities of the City of Darien be, and the same is hereby levied, for the purposes specified against all taxable property in said City for the Fiscal Year commencing on the First day of May, 2009, and ending on the Thirtieth day of April, 2010.

<b>From</b>	<b>Amount</b>	<b>Amount</b>	<b>Derived</b>
<b><u>Purpose</u></b>		<b><u>Budgeted</u></b>	<b><u>Other</u></b>
<b><u>Sources</u></b>	<b><u>Levied</u></b>		
<b><u>For Department of Administration:</u></b>			
For Salaries/Wages		712,200	
712,200	0		
For Dept. Expenses		392,766	392,766
0			
<b>-</b>			
<b><u>For Police Department:</u></b>			
For Salaries/Wages		5,990,825	
5,990,825	645,222		
For Dept. Expenses		1,318,169	
1,318,169	0		
<b><u>For Community Development Department:</u></b>			
For Salaries/Wages		339,600	
339,600	0		
For Dept. Expenses		195,334	
195,334	0		

For Public Works Department:

For Salaries/Wages		826,385
826,385	0	
Other Dept. Expenses		907,351
907,351	0	

**Total Amount Levied for General Corporate Purposes**  
**645,222**

Police Pension Fund.....		939,778
=	939,778	
2006G.O. Bond Issue- Water System .....		305,178
=	304,028	
2007 A and B G.O. Bonds		497,575 =
	501,000	
2008 G.O. Bond- Capital Projects		
201,170=		
200,769		

**Total Amount Levied for Special Corporate Purposes & Debt**  
**1,945,575**

**TOTAL TAX LEVY FOR ALL FUNDS**  
**\$2,590,797**

**SECTION 2:** The City Clerk of the City of Darien is hereby directed to file with the County Clerk of the County of DuPage, a certified copy of this Ordinance as provided by law.

**SECTION 3:** If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of this Ordinance.

**SECTION 4:** 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 5:** This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form, as required by law, and shall be known as Ordinance Number \_\_\_\_\_ of the City of Darien, Illinois.

**PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this \_\_\_\_ day of December, 2009.**

AYES:

\_\_\_\_\_  
\_\_\_\_\_

NAYS:

\_\_\_\_\_  
\_\_\_\_\_

ABSENT:

\_\_\_\_\_  
\_\_\_\_\_

**APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this \_\_\_\_ day of December, 2009.**

\_\_\_\_\_  
ATTEST:  
WEAVER, MAYOR

KATHLEEN MOESLE

\_\_\_\_\_  
JOANNE F. COLEMAN, CITY CLERK

APPROVED AS TO FORM:

\_\_\_\_\_  
CITY ATTORNEY

**CITY OF DARIEN**

**DU PAGE COUNTY, ILLINOIS**

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**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF  
TAXES FOR THE FISCAL YEAR BEGINNING ON THE FIRST DAY OF  
MAY, 2009,  
AND ENDING ON THE THIRTIETH DAY OF APRIL, 2010,  
IN AND FOR THE CITY OF DARIEN SPECIAL SERVICE AREA  
NUMBER ONE  
KNOWN AS TARA HILL**

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**ADOPTED BY THE**

**MAYOR AND CITY COUNCIL**

**OF THE**

**CITY OF DARIEN**

**THIS \_\_\_\_\_ DAY OF DECEMBER, 2009**

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**Published  
in  
pamphlet  
form  
by  
authority  
of the  
Mayor  
and  
City  
Council  
of the  
City  
of  
Darien,  
DuPage  
County,  
Illinois,  
this**

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**day of  
December,  
2009.**

**AN ORDINANCE FOR THE LEVY AND ASSESSMENT OF  
TAXES FOR THE FISCAL YEAR BEGINNING ON THE FIRST DAY OF  
MAY, 2009,  
AND ENDING ON THE THIRTIETH DAY OF APRIL, 2010,  
IN AND FOR THE CITY OF DARIEN SPECIAL SERVICE AREA  
NUMBER ONE  
KNOWN AS TARA HILL**

-

**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.

**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 - Findings:** The City of Darien Special Service Area Number One was created by Ordinance No. 0-35-90 entitled “An Ordinance Establishing City of Darien Special Service Area Number One - Tara Hill”, adopted June 18, 1990, and effective as of September 18, 1990. No petition was filed opposing the creation of the special service area, pursuant to Section 9 of Public Act 78-901. Special Service Area Number One consists of the territory described in [Exhibit A](#), attached hereto and made a part hereof. The City of Darien is authorized to levy taxes for special services in Special Service Area Number One.

**SECTION 2:** The total amount of appropriations for all the purposes to be collected from the tax levy of the current fiscal year in Special Service Area Number One is ascertained to be the sum of \$5,000.

**SECTION 3:** The following sums shall be levied upon the taxable property, as defined in the Revenue Act of 1939, in the City of Darien Special Service Area Number One; said tax to be levied for the fiscal year beginning May 1, 2009, and ending April 30, 2010.

**Contractual Services**

Professional Services .....	
\$5,000	

TOTAL LEVY \$5,000

**SECTION 4:** This tax is levied pursuant to Article VII, Sections 6A and 6L, of the Constitution of the State of Illinois, and pursuant to Public Act 78-901 and pursuant to Ordinance No. 0-35-90 Establishing City of Darien Special Service Area Number One.

**SECTION 5:** The \$5,000 tax levy is certified to the County Clerk of DuPage County, Illinois. The City of Darien determines this \$5,000 tax levy to be the total amount required to be raised by taxation for the current fiscal year of the City for Special Service Area Number One. The City Clerk is hereby ordered and directed to file with the County Clerk of DuPage County, Illinois, on or before the time required by law, a certified copy of this ordinance.

**SECTION 6:** 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 7:** This ordinance shall become effective from and after its passage, approval and publication in the manner prescribed by law.

**PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DUPAGE COUNTY, ILLINOIS, this \_\_\_\_\_ day of December, 2009.**

AYES:

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NAYS:

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ABSENT:

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**APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DUPAGE COUNTY, ILLINOIS, this \_\_\_\_\_ day of December, 2009.**

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KATHLEEN MOESLE WEAVER, MAYOR

ATTEST:

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JOANNE F. COLEMAN, CITY CLERK

APPROVED AS TO FORM:

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CITY ATTORNEY

## AGENDA MEMO

City Council

Meeting Date: October 19, 2009

-

### Issue Statement

Motion to approve City Administrator submitting request to DuPage County to transfer the County parcels on 74<sup>th</sup> Street to the City of Darien.

[BACKUP](#)

[MAP](#)

-

### Background/History

During the September 17<sup>th</sup> Goal Setting Session the City Council discussed that Darien, and DuPage County, currently owns several parcels of land on Elm Street and 74<sup>th</sup> Street near the High School. These parcels were originally purchased to be part of a storm water detention area. Due to other storm water improvements in this area these parcels are no longer needed for this purpose. Alderman Galan proposed the City work with the Park District and County so the parcels can be used as a local park. The Council concurred with the idea. Since the Goal Setting session Alderman Galan has met with DuPage County officials. The County would consider transferring their parcels of land to Darien at no cost. Assembling the property would be the first step in allowing for future development of a park. Attached is an example of [an agreement that the County and Village of Winfield](#) approved as part of a similar agreement between the 2 agencies. A formal agreement between the City and County would be forwarded to the Council for final approval. The County advised if the City would like to move forward on the land transfer they would need to submit a request. This request would include a short description of what's planned in order to tailor the agreement to this particular case.

The concept is to eventually transfer the property to the Darien Park district allowing them to develop a park on the properties. Since this project is in the infancy stage no future park design has been developed. Once the parcels are assembled then the Park District can work a new park design into there capital

planning.

-

**Staff/Committee Recommendation**

Administrative/Finance Committee and Staff recommend approval for the City Administrator to submit a request to DuPage County to transfer the County parcels on 74<sup>th</sup> Street to the City of Darien. The formal land transfer will take place pending approval of the final intergovernmental agreement by the City Council.

-

**Alternate Consideration**

Not accept land.

**Decision Mode**

This item will be forwarded to the City Council for formal approval at the October 19<sup>th</sup>, 2009, Council meeting. The intergovernmental agreement approval will be forwarded to the Council upon completion.

Rosenthal, Murphey, Coblentz & Donahue

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30 North LaSalle St. Suite 1624 ~Chicago, Illinois 60602  
Phone (312) 541-1070 ~ Fax (312) 541-9191  
JBM Direct Dial (312) 541-1072  
JBM e-mail: jmurphey@rmcj.com

Memorandum

Via Email

**To:** Bryon Vana  
**Fr:** John B. Murphey  
**Date:** October 13, 2009  
**Re:** Property Transfer from County

**Bryon:**

I've reviewed the documents from the County and the Village of Winfield. I have no problem as a general matter with the form of the document, subject to one comment which I discuss below.

There's nothing in the agreement which would prevent the City from conveying this property to the Park District. However, that conveyance will be subject to the conservation easement. Section 2, setting forth the easement conditions, provides that no structures or other improvements can be constructed within the easement area. That's expected and is the essence of a conservation easement.

However, the easement also provides that the City (or the Park District if we end up conveying the property to the District) "shall not alter, change, destroy or modify the grading of the easement areas in any manner." Keep in mind that the "easement area" refers to the entire property. If the City or the District wants to install some sort of park equipment or other recreational amenity on the Subject Property, I am sure the installation of the improvements would involve some measure of grading. The extraordinarily broad language of this easement language would prevent the City or District from doing any grading whatsoever on the property.

This section goes on to say that neither the City nor the District could undertake "any other acts within the easement area that would affect the intended use of said easement area without having first received prior written approval of the grantee." This means that even if the proposed amenity would have no effect whatsoever on the purposes

**of the easement for protecting against stormwater runoff by restricting development within the property, the City or District would still need to receive the prior written approval of the County. There are no criteria in the agreement under which the approval would be granted, so granting or denying would be a matter of total County discretion.**

**I don't know if either the City or the District has any contemplated use for the property, but if there are some potential improvements, we should try to get the County's approval now by putting the approval language in this agreement.**

**Please review and call. Thanks.**

G:\rmcj\DAR\County Detention Area Acq\Vana Property Transf from County.doc

54



Dulage County  
City of Dacian

City of  
Dacian  
land

S. HILLY

ELEANOR PL

SUNRISE AV

CAPITOL DR

R E S O L U T I O N

SM-0004-09

INTERGOVERNMENTAL AGREEMENT  
BETWEEN THE COUNTY OF DUPAGE, ILLINOIS  
AND THE VILLAGE OF WINFIELD FOR THE  
TRANSFER OF COUNTY PROPERTY

WHEREAS, the County of DuPage ("County") under authority granted by the Illinois General Assembly, (55 ILCS 5/5-1062 and 5/5-15001, *et seq.*), is authorized to acquire land and enter into contracts for the purpose of flood control and stormwater management; and

WHEREAS, pursuant to the above-cited authority, the County had previously acquired a parcel located within the Village Of Winfield ("Village") located at 27 W 373 Beecher Avenue, 04-13-210-002, ("Subject Property") for flood damage mitigation purposes; and

WHEREAS, the County has determined that the County's continued ownership, use and occupancy of the Subject Property, apart from ongoing flood mitigation purposes, is not necessary; and

WHEREAS, it has been the practice of the County to transfer properties acquired for flood mitigation purposes to other local governmental units whenever another local governmental entity is better able to provide long-term maintenance and, or, otherwise utilize such properties for another public purpose; and

WHEREAS, to ensure that properties acquired for flood hazard mitigation purposes do not later become flood hazards, the County restricts the use and occupancy of such properties by reserving a perpetual conservation easement over transferred properties; and

WHEREAS, the Village has determined that the Village's ownership, use and occupancy of the Subject Property is necessary, or convenient, for the installation, construction, use and operation of stormwater management improvements; and

WHEREAS, the County and Village have both determined that the Village is better suited than the County to provide long-

term maintenance of the Subject Property, and the Village is willing to accept such responsibility with the County reserving a perpetual conservation easement over the Subject Property; and

WHEREAS, the County and the Village are legal entities organized and existing under the laws of the State of Illinois, having among their powers the authority to contract with one another to perform the undertaking described herein; and

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

WHEREAS, the purpose of the Intergovernmental Cooperation Act and Article 7, Section 10, of the Constitution of the State of Illinois includes fostering cooperation among units of local government in planning and providing services to their constituents; and

WHEREAS, the County and Village are municipalities as defined in Section 1(c) of the Local Government Property Transfer Act, 50 ILCS 605/1 (hereinafter the "Transfer Act"); and

WHEREAS, Section 2 of the Transfer Act, 50 ILCS 605/2, empowers a municipal corporation, pursuant to a two-thirds (2/3) vote, to transfer all of its rights, title and interest in real estate to another governmental entity for any public purpose upon such terms and conditions as may be agreed to by the corporate authorities of each governmental entity; and

WHEREAS, the County and Village have undertaken, or will undertake, all acts necessary to transfer the Subject Property in accord with the Transfer Act; and

WHEREAS, pursuant to the Intergovernmental Agreement attached hereto, the Village shall accept ownership of, and perpetually maintain, the Subject Property, subject to ;

NOW, THEREFORE, be it resolved by the DuPage County Board that the Subject Property, to wit, 27 W 373 Beecher Avenue, Winfield, Illinois, is deemed surplus, subject to the



County reserving over said property a perpetual conservation easement; and

BE IT FURTHER RESOLVED that the County Board hereby approves and accepts the attached Intergovernmental Agreement between the Village of Winfield, Illinois, and the County of DuPage, Illinois, providing for the transfer of the Subject Property; and

BE IT FURTHER RESOLVED that the Chairman of the DuPage County Board, or his designee(s), is hereby authorized and directed to execute the attached Agreement on behalf of the County of DuPage, together with any and all documents necessary and prudent to carry out the transaction therein contemplated.

BE IT FURTHER RESOLVED that the County Clerk be directed to send certified copies of this Resolution and Intergovernmental Agreement to the VILLAGE OF WINFIELD, 27w465 Jewell Road, Winfield, Illinois 60190, Attn: Village President, Deborah Birutis; Anthony Hayman, State's Attorney's Office

Enacted and approved this 22nd day of September, 2009 at Wheaton, Illinois.

---

ROBERT J. SCHILLERSTROM,  
CHAIRMAN DUPAGE COUNTY BOARD

Attest:

---

GARY A. KING, COUNTY CLERK

INTERGOVERNMENTAL AGREEMENT  
BETWEEN THE COUNTY OF DUPAGE  
AND VILLAGE OF WINFIELD,  
ILLINOIS FOR THE  
TRANSFER OF COUNTY PROPERTY

THIS AGREEMENT made and entered into this 22nd day of September, 2009, between the VILLAGE OF WINFIELD, ILLINOIS, a municipal community (hereinafter referred to as the "Village") with offices at 27w465 Jewell Road, Winfield, Illinois 60190, and the COUNTY OF DUPAGE, a body politic and corporate (hereinafter referred to as the "County") with offices at 421 North County Farm Road, Wheaton, Illinois 60187.

RECITALS

WHEREAS, the County of DuPage ("County") under authority granted by the Illinois General Assembly, (55 ILCS 5/5-1062 and 5/5-15001, *et seq.*), is authorized to acquire land and enter into contracts for the purpose of flood control and stormwater management; and

WHEREAS, pursuant to the above-cited authority, the County had previously acquired a parcel located within the Village Of Winfield ("Village") located at 27 W 373 Beecher Avenue, 04-13-210-002, ("Subject Property") for flood damage mitigation purposes; and

WHEREAS, the County has determined that the County's continued ownership, use and occupancy of the Subject Property, apart from ongoing flood mitigation purposes, is not necessary; and

WHEREAS, it has been the practice of the County to transfer properties acquired for flood mitigation purposes to other local governmental units whenever another local governmental entity is better able to provide long-term maintenance and, or, otherwise utilize such properties for another public purpose; and

WHEREAS, to ensure that properties acquired for flood hazard mitigation purposes do not later become flood hazards, the County restricts the use and occupancy of such properties by reserving a perpetual conservation easement over transferred properties; and

WHEREAS, the Village has determined that the Village's ownership, use and occupancy of the Subject Property is necessary, or convenient, for the installation, construction, use and operation of stormwater management improvements; and

WHEREAS, the County and Village have both determined that the Village is better suited than the County to provide long-term maintenance of the Subject Property, and the Village is willing to accept such responsibility with the County reserving a perpetual conservation easement over the Subject Property; and

WHEREAS, the County and the Village are legal entities organized and existing under the laws of the State of Illinois, having among their powers the authority to contract with one another to perform the undertaking described herein; and

WHEREAS, the County and the Village are public agencies within the meaning of the Illinois “Intergovernmental Cooperation Act,” as specified at 5 ILCS 220/1, et seq., and are authorized by Article 7 Section 10 of the Constitution of the State of Illinois to cooperate for public purpose; and

WHEREAS, the purpose of the Intergovernmental Cooperation Act and Article 7, Section 10, of the Constitution of the State of Illinois includes fostering cooperation among units of local government in planning and providing services to their constituents; and

WHEREAS, the County and Village are municipalities as defined in Section 1(c) of the Local Government Property Transfer Act, 50 ILCS 605/1 (hereinafter the “Transfer Act”); and

WHEREAS, Section 2 of the Transfer Act, 50 ILCS 605/2, empowers a municipal corporation, pursuant to a two-thirds (2/3) vote, to transfer all of its rights, title and interest in real estate to another governmental entity for any public purpose upon such terms and conditions as may be agreed to by the corporate authorities of each governmental entity; and

WHEREAS, the County and Village have undertaken, or will undertake, all acts necessary to transfer the Subject Property in accord with the Transfer Act; and

WHEREAS, pursuant to the Intergovernmental Agreement attached hereto, the Village shall accept ownership of, and perpetually maintain, the Subject Property, subject to the terms of a perpetual conservation easement,

NOW, THEREFORE, for and in consideration of the benefits to be derived from the Project the sufficiency of which is hereby acknowledged, the parties hereto agree to the following terms and conditions:

## **1.0 INCORPORATION AND CONSTRUCTION.**

- 1.1 The recitals set forth above are incorporated herein by reference and made a part thereof, the same constituting the factual basis for this transaction.
- 1.2 The easement grant attached hereto as Exhibit “A,” including all of its terms and conditions shall be incorporated into this Agreement.

## **2.0 RESPONSIBILITES OF THE VILLAGE.**

- 2.1 The Village shall accept, receive and hold title to the Subject Property as transferred from the County by quit claim deed.

LOT 5 IN ENDER'S ADDITION TO WINFIELD, A SUBDIVISION OF BLOCK 14 OF THE TOWN OF FREDERICKSBURG, NOW WINFIELD, AND PART OF THE NORTHWEST ¼ OF THE NORTHEAST ¼ OF SECTION 13, TOWNSHIP 39 NORTH, RANGE 9, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT OF ENDER'S ADDITION, AFORESAID, RECORDED ON JUNE 19, 1923 AS DOCUMENT 166765, IN DUPAGE COUNTY, ILLINOIS.

- 2.2 This Village shall contemporaneously grant the County easement rights as set forth in the grant of easement attached hereto as Exhibit A within thirty (30) days of the County's transfer of the Subject Property to the Village.
- 2.3 Upon accepting ownership of the Subject Property the Village shall assume all responsibility for the long-term maintenance of the Subject Property. The Subject Property shall be maintained in such a manner to assure that it will continue to serve the flood control and flood damage mitigation purposes for which it was acquired. Long-term maintenance of the Subject Property shall include, but not be limited to, routine grass mowing, weed control and eradication, posting a "no dumping" sign and regular trash and debris removal.

### **3.0 RESPONSIBILITIES OF THE COUNTY.**

- 3.1 The County shall transfer title to the Subject Property to the Village, "as is" and with no warranties, by quit claim deed. The County agrees that it shall not transfer title to the Subject Project if the County has notice of any liens or tax obligations as of the date of transfer.
- 3.2 The County shall accept conservation easement over the entire area of the Subject Property granted by the Village for the County's benefit in the form of the grant attached hereto as Exhibit A.

### **4.0 MISCELLANEOUS TERMS OF AGREEMENT.**

- 4.1 This Agreement may be amended or modified only by written instrument duly adopted and signed by the County and the Village.
- 4.2 In the event that any provision of this Agreement is held to be unenforceable for any reason, the unenforceability thereof shall not affect the remainder of the Agreement, which will remain in full force and effect and shall be enforceable in accordance with its term.

- 4.3 Neither party shall be liable for any delay or non-performance of their obligations caused by any contingency beyond their control including but not limited to Acts of God, war, civil unrest, strikes, walkouts, fires or natural disasters.
- 4.4 This Agreement, including matters incorporated herein, contains the entire agreement between the parties. There are no other covenants, warranties, representations, promises, conditions or understandings, either oral or written, other than those contained herein.
- 4.5 Either party may assign this Agreement provided, however, the other party shall first approve such assignment, in writing.
- 4.6 Any notices required by this Agreement shall be mailed to:

VILLAGE OF WINFIELD  
 27w465 Jewell Road  
 Winfield, IL 60190  
 Attn: Deborah Birutis  
 Village President

COUNTY OF DUPAGE  
 Stormwater Management Division  
 421 N. County Farm Road  
 Wheaton, IL 60187  
 Attn: Anthony Charlton  
 Stormwater Director

- 4.7 All notices required to be given under the terms of this Agreement shall be in writing and either (a) served personally during regular business hours; (b) served by facsimile transmission during regular business hours; or (c) served by certified or registered mail, return receipt requested, properly addressed with postage prepaid. Notices served personally or by facsimile transmission shall be effective upon receipt as verified by the United States Postal Service. Each party may designate a new location for service of notices by serving notice thereof in accordance with the requirements of this Paragraph,
- 4.8 This Agreement shall be governed by the laws of the State of Illinois both as to interpretation and performance.
- 4.9 The forum for resolving any disputes concerning the parties' respective performance, or failure to perform, under this Agreement, shall be the Judicial Circuit Court for DuPage County.

COUNTY OF DUPAGE

VILLAGE OF WINFIELD

By: \_\_\_\_\_  
 Robert Schillerstrom, Chairman  
 DuPage County Board

By: \_\_\_\_\_  
 Deborah Birutis  
 Village President

ATTEST:

By: \_\_\_\_\_  
Gary A. King  
County Clerk

ATTEST:

By: \_\_\_\_\_  
Name:

## **EXHIBIT A**

### **PERMANENT CONSERVATION EASEMENT**

**KNOW ALL MEN BY THESE PRESENTS**, that the Village of Winfield, Illinois, a body politic, as property owner (hereinafter referred to collectively as "Grantor") for and in consideration of one dollar (\$1.00) and other good and valuable consideration, receipt whereof is hereby acknowledged, hereby grant, convey and warrant to the County of DuPage, Illinois, a body politic (hereinafter referred to as "Grantee"), and its successors and/or assigns, a permanent conservation easement ("conservation easement") for the purpose of ensuring that the easement area continues to serve the purposes hereunder provided, including the impoundment of stormwater run-off and flood water, the preservation of

overland drainage, stormwater and flood water flow, and the mitigation of flood damages by restricting development within the floodplain, floodway, wetland, or buffer areas thereof.

The permanent conservation easement, as shown on Exhibit A, legally described as follows:

LOT 5 IN ENDER'S ADDITION TO WINFIELD, A SUBDIVISION OF BLOCK 14 OF THE TOWN OF FREDERICKSBURG, NOW WINFIELD, AND PART OF THE NORTHWEST ¼ OF THE NORTHEAST ¼ OF SECTION 13, TOWNSHIP 39 NORTH, RANGE 9, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT OF ENDER'S ADDITION, AFORESAID, RECORDED ON JUNE 19, 1923 AS DOCUMENT 166765, IN DUPAGE COUNTY, ILLINOIS.

Common Property Address: 27 W 373 Beecher, Winfield, Illinois 60190

Permanent Parcel Number: 04-13-210-002

Prepared by: DuPage County Stormwater Management  
421 North County Farm Rd.  
Wheaton, Illinois 60187

Return to: Janet Williams  
DuPage County Public Works  
421 N. County Farm  
Wheaton, IL 60187

Resolution number: SM-0004-09

This Grant is made by the Grantor and accepted by the Grantee under the following terms and conditions:

1. The Grantor shall have and retain all rights to the use, enjoyment and occupation of the aforesaid easement area. The Grantor shall also be responsible for all obligations attendant thereto such as maintenance and payment of real estate taxes and all uses that do not adversely affect the storage, impoundment and free-flow of stormwater of flood waters, or any other functions for which the easement area is intended to serve, or which increase the likelihood of future flood damages.
2. The Grantor shall not construct any structures or improvements on the easement area. Grantor shall not alter, change, destroy or modify the grading of the easement areas in any manner. Grantor shall do no act that affects the lateral or sub-lateral support for the easement area. Grantor shall not undertake any other acts within the easement area that would affect the intended use of said easement area without having first received prior written approval of the Grantee.
3. Grantee may access the easement area at any time, with reasonable notice to Grantor, for the purpose of inspecting the easement area and observing the conditions thereof. Grantee may also access the easement area for the purpose of conducting stream clearing and, or, stream bank stabilization activities on, over, above, under, within and along any water course, or its banks and areas immediately adjacent thereto, located on or running through the easement area and for those purposes set forth in Paragraph 4, below.
4. In the event the Grantor fails to properly maintain the easement area, the Grantee shall have the right, but not the duty, to perform, or have performed on its behalf, any maintenance work to, or upon, the easement area reasonably necessary to insure adequate drainage, stormwater management, and, or, flood control thereon. Before commencing such work, Grantee shall first give thirty (30) days written notice to the Grantor. If Grantor fails to remedy the deficiencies identified in the written notice within the thirty- (30) day notice period, or other period so specified by Grantee, Grantee may access the easement area with work personnel, equipment and materials for the purposes stated above. In an emergency, as determined by Grantee, Grantee may act without giving notice to Grantor. Except in cases where the emergency was caused by the act(s) or omission(s) of Grantor, any emergency work shall be at Grantee's expense.
5. Except as provided for emergency situations, all work to the easement area, or the improvements located thereon, shall be at Grantor's sole expense, together with an additional sum of fifteen percent (15%) of said cost for administrative expenses for work performed by Grantee. Grantee shall have the authority to record a lien against the property of the Grantor for any maintenance, repair or work expenses so incurred that remain unpaid after ninety (90) days. The Grantor may, by appropriate action, foreclose on any lien so created and as part of any foreclosure judgment, be entitled to



the additional expense of such foreclosure including reasonable attorney fees and court costs.

6. The easement herein granted shall run with the land and shall be binding on all lessees, successors, heirs, devisees, and assigns of the Grantor and the Grantee. The Grantee's employees, agents, contractors and subcontractors, assigns and successors may exercise the rights of the Grantee under this grant. The Grantee shall record this easement grant at its sole expense.

Dated this \_\_\_\_ day of \_\_\_\_\_, 2009.

IN WITNESS WHEREOF, the parties hereto have caused this easement to be executed on the date written above.

GRANTOR:

By: \_\_\_\_\_  
Name: Robert J. Schillerstrom  
Title: Chairman

Attested: \_\_\_\_\_  
Name: Gary A. King  
Title: County Clerk

GRANTEE:

By: \_\_\_\_\_  
Name: Village of Winfield  
Name: Deborah Biruits  
Title: Village President

Attested: \_\_\_\_\_  
Name:  
Title:

-  
**AGENDA MEMO**

**City Council**

**October 19, 2009**

**ISSUE STATEMENT**

-  
A resolution authorizing the City Administrator to replace the tornado siren and pole at 1834 Manning Road in an amount not to exceed \$17,325.25.

**[RESOLUTION](#)**      **[BACKUP](#)**      **[MAP](#)**

**BACKGROUND/HISTORY**

The City of Darien maintains a tornado siren located at the water plant at 1834 Manning Road. This siren was purchased by the City of Darien to warn residents if a funnel cloud or tornado is identified by another community, a trained weather spotter, or a police officer. This gives them notice to take cover in a secure area. During a routine test, it was identified that one of the motors on the siren is no longer functioning.

The siren was installed in 1980 at the latest. It was considered to have a life of 30 years, so it is at the end of its useful life. The siren is composed of three separate motors, of which the bottom “blower” assembly is no longer functioning. The other two motors are currently working. The cost to repair the broken blower assembly is \$4,835. It has also been identified that the pole that holds the siren has cracks through to the middle of the pole and it should also be replaced at a cost of \$6,050.

Staff recommends instead of repairing the broken blower assembly, we purchase a new tornado siren for \$11,275.25. The current siren is at the anticipated useful life, and two additional motors also have the potential to break down and require similar repairs. For the additional \$6,440.25 it would cost over the repair, the City would

have a siren with a life expectancy of 40 years and a warranty of five years. Additionally, sirens developed since the last purchase include a battery backup. This is important because electric power is often one of the first items to drop during bad weather, and this would allow for the warning system to still operate. The current coverage area for the City of Darien from three different sirens is shown in Exhibit B.

This item was not brought forward during the budget, however the concrete pad at the gas pumps will not be replaced this year for \$25,000 in budgeted savings in line item 30-4223.

### **STAFF/COMMITTEE RECOMMENDATION**

Staff recommends purchasing the new tornado siren.

### **ALTERNATE CONSIDERATION**

Not authorizing the purchase or choosing to repair instead of replace would be alternate considerations.

### **DECISION MODE**

- This item will be on the agenda for the October 19, 2009 City Council meeting agenda for formal action.

**A RESOLUTION AUTHORIZING THE CITY ADMINISTRATOR TO  
REPLACE THE TORNADO SIREN AND POLE AT 1834 MANNING IN  
AN AMOUNT NOT TO EXCEED \$17,325.25**

-

**BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF  
DARIEN, DU PAGE COUNTY, ILLINOIS**, that the City Administrator is  
hereby authorized to replace the tornado siren and pole at 1834 Manning in an  
amount not to exceed \$17,325.25.

-

**PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN,  
DU PAGE COUNTY, ILLINOIS**, this 19<sup>th</sup> day of October, 2009.

AYES:

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NAYS:

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ABSENT:

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**APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU  
PAGE COUNTY, ILLINOIS**, this 19<sup>th</sup> day of October, 2009.

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ATTEST:  
WEAVER, MAYOR

KATHLEEN MOESLE

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JOANNE F. COLEMAN, CITY CLERK

APPROVED AS TO FORM:

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CITY ATTORNEY



# 2001-130 SIREN



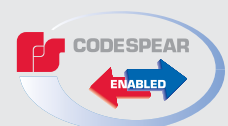
The Federal Signal 2001-130 public siren is a high power, rotating, uni-directional outdoor siren that offers an anechoic certified signal strength of 130 dB(C) +/- 1 dB(C) at 100 feet. The high-decibel output provides maximum coverage with minimum installation cost. Radio activation can further minimize installation costs by eliminating the need for leased dedicated control lines.

The siren's projector produces a 60 degree projection of sound which rotates at 3 RPM and can produce three signals options: steady, wail, and fast wail. The 2001-130 siren will supply a minimum of 15 minutes of full power output from its batteries after AC power loss. The siren controls are available with battery operation, AC operation, and AC operation with battery back-up, one-way and two-way radio control or landline.

Ideally suited to provide warning for hazardous weather conditions, fires, floods, chemical spills and other types of emergencies, the 2001-130 siren is a perfect choice to protect any community.

## > Features

- 130 dB(C) output
- Directional, rotating siren for maximum coverage
- Three distinct warning signals
- Full battery operation or battery back-up
- Maintenance-free sealed bearing motors
- Weather-resistant coating
- Ideal for outdoor warning
- 5-year limited warranty



## > Specifications

Power Requirements*		
Siren Motor	48V (DC or full wave rectified AC) 110 amps. (nom.)	
Rotator Motor	48V (DC or full wave rectified AC) 1 amps. (nom.)	
Wiring		
Siren Motor	2 AWG	
Rotator Motor	12 AWG	
Motor Type		
Siren	Series wound DC 6 Hp	
Rotator	Permanent magnet DC 1/8 Hp	
Signal Information		
Signal	Frequency Range	Sweep Rate
Steady	795 Hz	N.A.
Wail	470-705 Hz	10 sec.
Fast Wail	600-705 Hz	3.5 sec.
Signal Duration	3min. std. (programmable)	
Signal Output (SPL)	130 dB(C) +/- 1 dB(C) at 100' (30.5 m)	
Effective Range at 70dBC	6200ft	
Rotation	3 RPM	
Dimensions		
Height x Width x Depth	55" x 37" x 41" 140cm x 94cm x 10cm	
Weight		
Shipping Weight	450 lbs. (205 kg)	
Operating Temperature		
	-30°C to +60°C**	

\* Power requirements refer to the power supplied by the batteries or optional AC operation through 2001TRB.

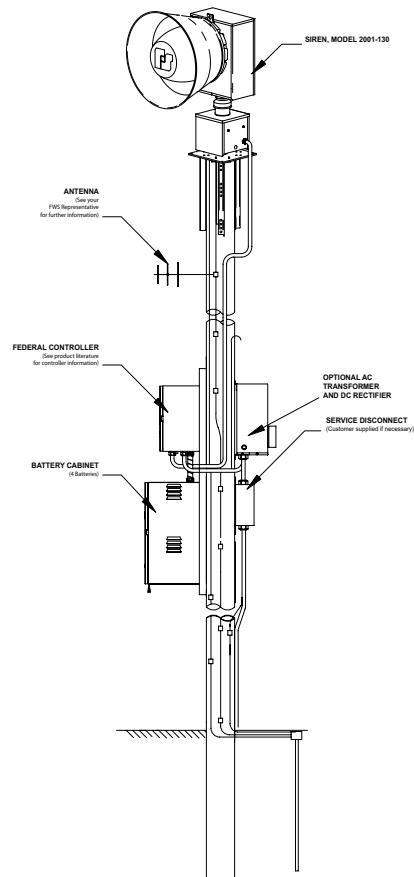
\*\* The siren can operate throughout this temperature range provided that battery temperature is maintained at 18°C or higher.

Ordering Information*	
Siren Motor	Rotating electro-mechanical Siren 130 dB(C) +/- 1dB(C), 48v DC, pole mount included
2001AC <sup>1</sup>	AC operated motor control, 208 or 220/240v AC (specify voltage) NEMA 3R control cabinet, two 48v DC contactors and transformer/rectifier, 182 lbs. 53 kg
2001DC <sup>1,2</sup>	120v AC motor control, NEMA4 control cabinet, four chargers, two 48v DC contactors and NEMA 3R battery cabinet. 224 lbs. 102 kg
Landline Option	
2001HR	Rotator holding relay for use with external timer

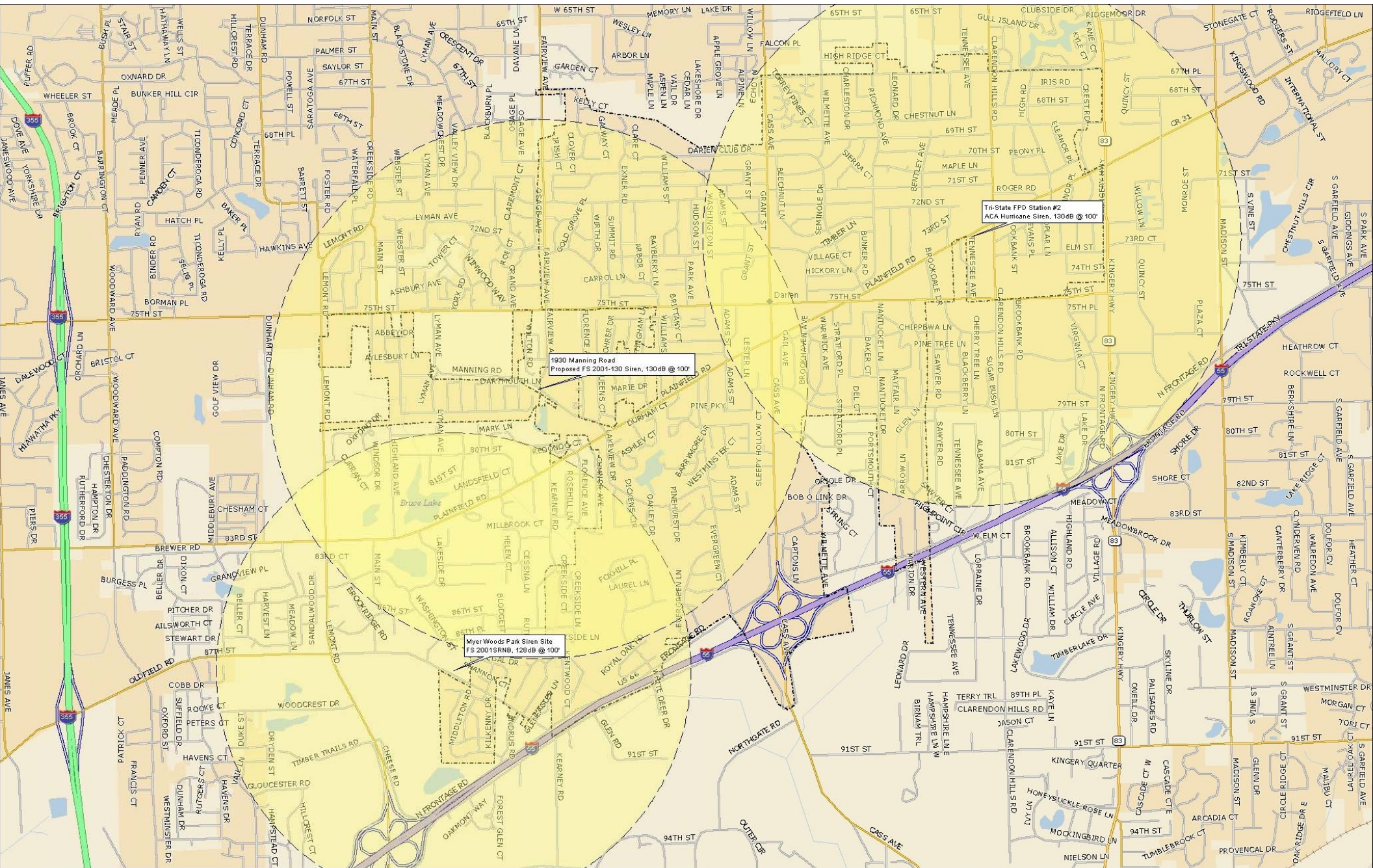
\* 2001-130 Siren requires a Federal Controller such as FC or DFCB (See controller product literature)

<sup>1</sup> For use with Electro-mechanical sirens. Antenna and cable are not included with any radio activation control and must be purchased separately. (See your sales representative)

<sup>2</sup> Batteries not included. Four Delco Voyager Model M24MF batteries required.





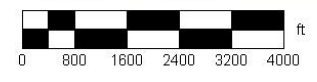


Tri-State FPD Station #2  
ACA Hurricane Siren, 130dB @ 100'

1930 Manning Road  
Proposed FS 2001-130 Siren, 130dB @ 100'

Myer Woods Park Siren Site  
FS 2001SRNB, 128dB @ 100'

★  
MN (3.1° W)





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**AGENDA MEMO**

**City Council**

**October 19, 2009**

**ISSUE STATEMENT**

-

A resolution authorizing the City Administrator to enter into an agreement with Jim's Fine Coins to rent space at 7515 Cass Avenue, Darien, IL. 60561 on a monthly basis. **RESOLUTION**

**BACKGROUND/HISTORY**

Jim Schane of Jim's Fine Coins expressed interest in renting space at the Heritage Center. He would like to start a store that buys and sells coins and also runs a "Cash For Gold" section of the business. A space formerly occupied by Atassi Dental is available and was left in fair condition by the former tenant. Staff and Jim Schane negotiated a monthly rent of \$1,350, which is competitive with the other tenants in the building. The City could require him to leave the site with a 30 day written notice.

**STAFF/COMMITTEE RECOMMENDATION**

Staff recommends entering into this agreement.

**ALTERNATE CONSIDERATION**

Not entering into this agreement would be an alternate consideration.

**DECISION MODE**

-

This item will be on the agenda for the October 19, 2009 City Council

meeting agenda for formal action.

**A RESOLUTION AUTHORIZING THE CITY ADMINISTRATOR TO ENTER INTO AN AGREEMENT WITH JIM SCHANE TO RENT SPACE AT THE HERITAGE CENTER FOR \$1,350 PER MONTH**

**BE IT RESOLVED, BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS**, that the City Administrator is hereby authorized to enter into an agreement with Jim Schane to rent Unit I at the Heritage Center (7515 Cass Avenue) on a monthly basis, a copy of which is attached hereto as "[Exhibit A](#)."

**PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS**, this 19<sup>th</sup> day of October, 2009

AYES:

\_\_\_\_\_

\_\_\_\_\_

NAYS:

\_\_\_\_\_

\_\_\_\_\_

ABSENT:

\_\_\_\_\_

\_\_\_\_\_

**APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS**, this 19<sup>th</sup> day of October, 2009

ATTEST:

\_\_\_\_\_  
KATHLEEN MOESLE WEAVER, MAYOR

\_\_\_\_\_  
JOANNE F. COLEMAN, CITY CLERK

APPROVED AS TO FORM:

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CITY ATTORNEY

# Store Lease

Heritage Center – 7515 Cass Avenue, Unit I, Darien, IL 60561

Monthly Rent - \$1,350 per month

Term – Month-to-month lease beginning November 15, 2009 and ending with 30 days written notice from either the Lessor or the Lessee

Purpose – Coin Dealer and Precious Metal Buyer/Seller

Lessee		Lessor
Jim's Fine Coins Jim Schane 8538 Washington Street Downers Grove, IL 60516 630-901-0083		City of Darien 1702 Plainfield Road Darien, <u>IL</u> 60561

In consideration of the mutual covenants and agreements herein stated, Lessor hereby leases to Lessee and Lessee hereby leases from Lessor for the above stated purpose Unit I at the Heritage Center, 7515 Cass Avenue, Darien, IL. 60561 ("Premises"), on a month-to-month basis.

1. Lessee shall pay Lessor the amount of \$675 on or before November 15, 2009 as rent to commence the Lease. Thereafter, rent in the amount of \$1,350 shall be due on the first day of each month subsequent thereto, until the termination of this Lease, at the address listed above or such other address as Lessor may designate in writing.
2. Lessee will pay, in addition to the monthly amount above specified, all utilities, including but not limited to water, gas, electric, light and power bills taxed, levied or charged on the Premises, for and during the time for which this Lease is in effect. In case said water, gas, electric, light and power bills are not paid when due, Lessor shall have the right to pay the same, which amounts so paid, together with any sums paid by Lessor to keep the Premises in a clean and healthy condition, as herein specified, are declared to be so much additional rent and payable with the installment of rent next due thereafter.

3. The Premises shall not be sublet in whole or in part to any person other than the Lessee.
4. Lessee will not permit any unlawful or immoral act, with or without his knowledge or consent, to be committed or carried on in the Premises by himself or by any other person. Lessee will not keep, use or permit to be kept or used in or on the Premises or on any place contiguous thereto any flammable fluids or explosives.
5. Lessee has examined and knows the condition of the Premises and has received the same in good order and repair, and acknowledges that no representations as to the condition and repair thereof, and no agreements or promises to decorate, alter, repair or improve the Premises, have been made by the Lessor or its designated agent prior to or at the execution of this Lease that are not herein expressed.
6. Lessee shall keep the Premises and appurtenances thereto in a clean, sightly and healthy condition, and in good repair, and shall yield the same back to Lessor upon the termination of this Lease, reasonable wear and tear excepted.
7. Lessee will allow Lessor or any person authorized by Lessor free access to the Premises for the purpose of examining or exhibiting the same, or to make any repairs or alterations thereto which Lessor may deem fit to make.
8. Except as provided by Illinois statute, Lessor shall not be liable to Lessee for any damage or injury to him or his property occasioned by the failure of Lessor to keep the Premises in repair, and shall not be liable for any injury done or occasioned by wind or by or from any defect of plumbing, electric wiring or of insulation thereof, gas pipes, water pipes or steam pipes, or from broken stairs, porches, railing or walks, or from the backing up of any sewer pipe or downspout, or from the bursting, leaking or running of any tank, tub, washstand, water closet or waste pipe, drain, or any other pipe or tank in, upon or about the Premises or the building which they are a part or from the escape of steam or hot water from any radiator, it being agreed that said radiators are under the control of the Lessee, or for any such damage or injury occasioned by water, snow or ice being upon or coming through the roof, skylight, trap-door, stairs, walks or any other place upon or near the Premises, or otherwise, or for any such damage or injury done or occasioned by the falling of any fixture, plaster or stucco, or for any damage or injury arising from any act, omission or negligence of co-tenants or of other persons, occupants of the same building or of adjoining or contiguous buildings or of owners of adjacent or contiguous property, or of Lessor's agents or Lessor itself, all claims for any such damage or injury being hereby expressly waived by Lessee.
9. If Lessee shall vacate or abandon the Premises or permit the same to remain vacant or unoccupied for a period of ten days, or in case of the non-payment of

the rent reserved hereby, or any part thereof, or of the breach of any covenant in this Lease contained, Lessee's right to the possession of the Premises thereupon shall terminate with or (to the extent permitted by law) without any notice or demand whatsoever, and the mere retention of possession thereafter by Lessee shall constitute a forcible detainer of the Premises; and if the Lessor so elects, but not otherwise, and with or without notice of such election or any notice or demand whatsoever, this Lease shall thereupon terminate, and upon the termination of Lessee's right of possession, as aforesaid, whether this Lease shall be terminated or not, Lessee agrees to surrender possession of the Premises immediately, without the receipt of any demand for rent, notice to quit or demand for possession of the Premises whatsoever, and hereby grants to Lessor full and free license to enter into and upon the Premises or any part thereof, to take possession thereof with or (to the extent permitted by law) without process of law and to expel and to remove Lessee or any other person who may be occupying the Premises or any part thereof; Lessor may use such force in and about expelling and removing Lessee and other persons as may reasonably be necessary, and Lessor may re-possess itself of the Premises as of this former estate, but such entry of the Premises shall not constitute a trespass or forcible entry or detainer, nor shall it cause a forfeiture of rents due by virtue thereof, or a waiver of any covenant, agreement or promise in this Lease contained, to be performed by Lessee. Lessee hereby waives all notice of any election made by Lessor hereunder, demand for rent, notice to quit, demand for possession, and any and all notices and demands whatsoever, of any and every nature, which may or shall be required by any Illinois statute relating to forcible entry and detainer, or to landlord and tenant, or any other statute, or by common law, during the term of this Lease or any extension thereof. The acceptance of rent, whether in a single instance or repeatedly, after it falls due, or after knowledge of any breach hereof by Lessee, or the giving or making of any notice or demand, whether according to any statutory provision or not, or any act or series of acts except an express written waiver, shall not be construed as a waiver or Lessor's right to act without notice or demand or of any other right hereby given Lessor, or as an election not to proceed under the provisions of this Lease.

10. Lessee shall pay upon demand all of Lessor's costs, charges and expenses, including fees of attorneys, agents and others retained by Lessor, incurred in enforcing any of the obligations of Lessee under this Lease or in any litigation, negotiation or transaction in which Lessor shall, without Lessor's fault, become involved through or on account of this Lease.
11. In event any lien upon Lessor's title results from any act or neglect of Lessee, and Lessee fails to remove said lien within ten days after Lessor's notice to do so, Lessor may remove the lien by paying the full amount thereof or otherwise and without any investigation or contest of the validity thereof, and Lessee shall pay Lessor upon request the amount paid out by Lessor in such behalf, including Lessor's costs, expenses and attorney's fees.

12. Notices may be served on either party, at the respective addresses given at the beginning of this Lease, either: (a) by delivering or causing to be delivered a written copy thereof; or (b) by sending a written copy thereof by United States certified or registered mail, postage prepaid, addressed to Lessor or Lessee at said respective addresses in which event the notice shall be deemed to have been served at the time the copy is mailed.
13. A security deposit in the amount of \$1,350 (one month's rent) shall be given to Lessor with the commencement of the Lease. Said deposit shall be held by Lessor, without liability for interest, as security for the faithful performance by Lessee of all of the terms, covenants and conditions of this Lease by Lessee to be kept and performed during the term hereof. If at any time during the term of this Lease any of the rent herein reserved shall be overdue and unpaid, or any other sum payable by Lessee to Lessor hereunder shall be overdue and unpaid, then Lessor may, at the option of Lessor, appropriate and apply any portion of said deposit to the payment of any such overdue rent or other sum. In the event of the failure of Lessee to keep and perform any of the terms, covenants and conditions of this Lease, then Lessor may, at its option, appropriate and apply said entire deposit, or so much thereof as may be necessary, to compensate Lessor for loss or damage sustained or suffered by Lessor due to such breach and conditions and promptly pay all of the rental herein provided for as it becomes due, and all other sums payable by Lessee to Lessor hereunder. Said deposit, or any part thereof not applied to the above listed instances, shall be returned in full to Lessee at the end of the term of this Lease or upon the earlier termination of this Lease; provided, however, that said deposit shall not be deemed liquidated damages for any obligations or liabilities set forth herein. Lessor may deliver the funds deposited hereunder by Lessee to the purchase of Lessor's interest in the Premises in the event that such interest be sold, and thereupon Lessor shall be discharged from any further liability with respect to such deposit; provided, however, that such new lessor shall acknowledge in writing receipt thereof. In the event Lessee complies with all terms of this Lease, then Lessor shall, within five days of the expiration of this Lease, return the security deposit to Lessee.
14. Lessee shall procure from companies satisfactory to Lessor, and shall maintain during the term of this Lease, at its own cost and expense, a policy of insurance in the form satisfactory to Lessor, insuring both Lessor and Lessee, as their interest may appear as follows: Public Liability covering the Premises and the use and operation thereof, with such limits for bodily injury as to each person and as to each accident and for property damage as Lessor may from time to time require. At the commencement of the Lease, said limits shall be Five Hundred Thousand Dollars for bodily injury, per occurrence, and One Hundred Thousand Dollars for property damage, per occurrence, with the City of Darien named as additional insured. This insurance must be procured and maintained by Lessee under the provisions of this Lease and shall not be subject to cancellation. All insurance policies required to be furnished hereunder, together with receipts or other documents satisfactory to Lessor showing payment of premiums thereon, shall be



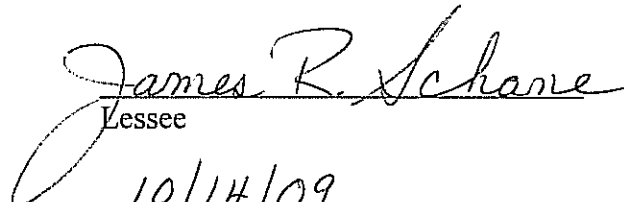
deposited with Lessor prior to the commencement of the term of this Lease, and renewals thereof not less than thirty days prior to the expiration of the term of such coverage.

15. Lessee agrees to indemnify and hold harmless Lessor against and from any and all claims, damages, costs and expenses, including reasonable attorney's fees, arising from the conduct or management of the business conducted by Lessee in the Premises, or from any breach or default on the part of Lessee in the performance of any covenants or agreement on the part of Lessee to be performed pursuant to the terms of this Lease, or from any act or negligence of Lessee, its agents, contractors, servants, employees, or concessionaires in or about the Premises. In case any action or proceeding shall be brought against Lessor by reason of any such claim, Lessee, upon notice by Lessor, covenants to defend such action or proceeding by counsel reasonably satisfactory to Lessor.
  
16. If any clause, phrase, provision or portion of this Lease or the application thereof to any person or circumstance shall be held invalid, or unenforceable by a court having competent jurisdiction, the remainder of this Lease or any other clause, phrase, provision or portion hereof shall remain in effect, nor shall it affect the application of any clause, phrase, provision or portion hereof to other persons or circumstances.

\_\_\_\_\_  
Lessor

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Lessee  
10/14/09  
\_\_\_\_\_  
Date