
PRE-COUNCIL WORK SESSION — 7:00 P.M.

Agenda of the Regular Meeting

of the City Council of the

CITY OF DARIEN

October 7, 2013

7:30 P.M.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Declaration of Quorum
5. Questions, Comments and Announcements — General (This is an opportunity for the public to make comments or ask questions on any issue – **3 Minute Limit Per Person, Additional Public Comment Period - Agenda Item 18**).
6. Approval of Minutes — [September 3, 2013 City Council Meeting](#)
— [September 26, 2013 Special Town Hall Meeting](#)
7. Receiving of Communications
8. Mayor's Report
 - A. Mayoral Proclamation "[Fire Prevention Month](#)" (October 2013)
 - B. Mayoral Proclamation "[Filipino American Heritage Month](#)" (October 2013)
 - C. Mayoral Proclamation "[Darien Lions Club Candy Days](#)" (Friday, October 11, 2013 and Saturday October 12, 2013)
 - D. Presentation- [Annual Financial Report Fiscal Year Ending 4-30-13](#) & [Letter](#)
9. City Clerk's Report
10. City Administrator's Report
11. Department Head Information/Questions
12. Treasurer's Report
 - A. [Warrant Number — 13-14-09](#)
 - B. [Warrant Number — 13-14-10](#)
 - C. [Monthly Report — August 2013](#)
13. Standing Committee Reports
14. Questions and Comments — Agenda Related (This is an opportunity for the public to make comments or ask questions on any item on the Council's Agenda.)
15. Old Business
16. Consent Agenda
 - A. Consideration of a Motion to Grant a Waiver of the Raffle License Bond Requirement for the [Darien Chamber of Commerce](#)
 - B. Consideration of a Motion to Approve [a Resolution for the Maintenance of Streets and Highways by Municipality Under the Illinois Highway Code](#) (General Maintenance-Emerald Ash Borer-Ash Tree Removal)
 - C. Consideration of a Motion to Approve [an Ordinance Authorizing the Sale of Personal Property Owned by the City of Darien \(Vehicle\)](#) (2003 Ford Taurus)
 - D. Consideration of a Motion to Approve [a Resolution to Enter into a Contract Agreement with Homer Tree Care, Inc.](#) in an Amount not to Exceed \$94,000.00 for the City's 2013-14 Tree Trimming and Removal Program
 - E. Consideration of a Motion to Approve [an Ordinance Amending Title 3, Chapter 3, Section 3-3-7 "Classification of Licenses and Fees" and Section 3-3-8, "Conditions and Restrictions of License", of the Darien City Code to Provide for a Class M Liquor License](#)
17. New Business

18. Questions, Comments and Announcements — General (This is an opportunity for the public to make comments or ask questions on any issue.)
19. Adjournment

A WORK SESSION WAS CALLED TO ORDER AT 7:00 P.M. BY MAYOR WEAVER FOR THE PURPOSE OF REVIEWING ITEMS ON THE SEPTEMBER 3, 2013 AGENDA WITH THE CITY COUNCIL. THE WORK SESSION ADJOURNED AT 7:08 P.M.

Minutes of the Regular Meeting

of the City Council of the

CITY OF DARIEN

SEPTEMBER 3, 2013

1. **CALL TO ORDER**

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

2. **PLEDGE OF ALLEGIANCE**

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

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

Present:	Tina M. Beilke	Joseph A. Marchese
	Thomas J. Belczak	Ted V. Schauer
	Joseph A. Kenny	Joerg Seifert

Absent: Sylvia McIvor

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

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

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

There were none.

6. **APPROVAL OF MINUTES** – August 19, 2013

It was moved by Alderman Schauer and seconded by Alderman Seifert to approve the minutes of the City Council Meeting of August 19, 2013, as amended to correct the typographical error on Page 7, New Business Item A, Roll Call results to show: Results: Ayes 5, Nays 2, Absent 0.

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

Results: Ayes 6, Nays 0, Absent 1

MOTION DULY CARRIED

7. **RECEIVING OF COMMUNICATIONS**

Alderman Kenny...

...received a telephone call from Maria Florio of the 7100 block of Emerson expressing gratitude to the city for restoration of the parkway grass following work performed by ComEd.

...received an e-mail from Jack Quinnert of the 7300 block of Summit regarding the delay in brush pick-up.

Mayor Weaver...

...received communications from Charles Tucker and Felix Mozockie in objection to video gaming in Darien. Alderman Beilke added that a resident in Alderman McIvor's ward also objected to video gaming.

...invited all residents to voice their opinions on video gaming in Darien.

Administrator Vana advised all comments will be compiled for review during Goal Setting.

8. **MAYOR'S REPORT**

Mayor Weaver announced the first Town Hall Meeting, with the participation of all Darien taxing districts, will be held at Carriage Greens Country Club on

September 26, 2013 from 7:00 to 9:00 p.m. She advised that she will be the keynote speaker and will present the State of the City as well as answer resident questions. She invited all Darien residents to attend this free intergovernmental event.

9. **CITY CLERK'S REPORT**

There was no report.

10. **CITY ADMINISTRATOR'S REPORT**

There was no report.

11. **DEPARTMENT HEAD INFORMATION/QUESTIONS**

Chief Brown provided a report on the most recent video gaming survey conducted. He advised that of the seven municipalities polled, five responded; the survey showed there was no increase in crime associated with video gaming. He noted that the survey will be on-going as more municipalities adopt video gaming, and that he will provide a report every two to three months.

12. **TREASURER'S REPORT**

A. WARRANT NUMBER 13-14-08

It was moved by Alderman Kenny and seconded by Alderman Beilke to approve payment of Warrant Number 13-14-08 in the amount of \$163,109.47 from the enumerated funds; and \$257,492.23 from payroll funds for the period ending 08/22/13; for a total to be approved of \$420,601.70.

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

Nays: None

Absent: McIvor

Results: Ayes 6, Nays 0, Absent 1

MOTION DULY CARRIED

B. TREASURER'S REPORT – JULY, 2013

Treasurer Coren reviewed year-to-date sources of revenue, expenditures, and fund balances through the month of July 2013:

<u>General Fund:</u>	Revenue \$4,185,103; Expenditures \$3,226,323; Current Balance \$2,729,788
<u>Water Fund:</u>	Revenue \$819,781; Expenditures \$965,098; Current Balance \$693,098
<u>Motor Fuel Tax Fund:</u>	Revenue \$133,416; Expenditures \$88,734; Current Balance \$337,391
<u>Water Depreciation Fund:</u>	Revenue \$1,710; Expenditures \$51,900; Current Balance \$522,828
<u>Capital Improvement Fund:</u>	Revenue \$3,016,942; Expenditures \$1,454,535; Current Balance \$5,373,504
<u>Capital Projects Debt Service Fund:</u>	Revenue \$256,193; Expenditures \$86,838; Current Balance of \$177,216

13. **STANDING COMMITTEE REPORTS**

Administrative/Finance Committee – Chairman Schauer advised the minutes of the August 5, 2013 meeting have been submitted to the Clerk’s Office. He announced the next Administrative/Finance Committee Meeting is scheduled for October 7, 2013 at 6:00 P.M. in the upstairs conference room.

Municipal Services Committee — Chairman Marchese announced the next Municipal Services Committee Meeting is scheduled for September 23, 2013 at 6:30 P.M.

Police Committee – Alderman Belczak announced the next Police Committee Meeting is scheduled for September 16, 2013 at 6:00 P.M.

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

There were none.

15. **OLD BUSINESS**

There was none.

16. **CONSENT AGENDA**

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

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

- A. A MOTION TO GRANT A WAIVER OF THE \$50.00 A DAY FEE FOR THE CLASS “J” TEMPORARY LIQUOR LICENSE FOR OUR LADY OF PEACE HOME & SCHOOL ASSOCIATION**
- B. ORDINANCE NO. O-18-13 AN ORDINANCE APPROVING A VARIATION TO THE DARIEN ZONING ORDINANCE (PZC 2013-05: 8691 WOOD VALE DRIVE)**
- C. ORDINANCE NO. O-19-13 AN ORDINANCE APPROVING A SPECIAL USE AND VARIATION TO THE DARIEN ZONING ORDINANCE FOR THE CONSTRUCTION OF A TRANSMITTING TOWER (PZC 2013-04: 1041 S. FRONTAGE ROAD, DARIEN MUNICIPAL SERVICES)**
- D. RESOLUTION NO. R-80-13 A RESOLUTION ACCEPTING A PROPOSAL FROM ASSOCIATED TECHNICAL SERVICES, LTD. FOR 2 (TWO) FCS MODEL S-30 ULTRASONIC LEAK SURVEYOR UNITS IN AN AMOUNT NOT TO EXCEED \$9,000.00**
- E. RESOLUTION NO. R-81-13 A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE AN INTERGOVERNMENTAL AGREEMENT WITH THE COUNTY OF DUPAGE FOR A TEMPORARY EASEMENT AT 7515 SOUTH CASS AVENUE-HERITAGE PLAZA FOR THE 75TH STREET AND CASS AVENUE RECONSTRUCTION PROJECT**
- F. ORDINANCE NO. O-20-13 AN ORDINANCE AUTHORIZING THE SALE OF PERSONAL PROPERTY OWNED BY THE CITY OF DARIEN (VEHICLES, COACH LIGHTS, AND LIGHT POLES)**

- G. RESOLUTION NO. R-82-13** A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITY OF DARIEN AND THE DARIEN PARK DISTRICT FOR ROCK SALT
- H. RESOLUTION NO. R-83-13** A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITY OF DARIEN AND CENTER CASS SCHOOL DISTRICT #66 FOR ROCK SALT
- I. RESOLUTION NO. R-84-13** A RESOLUTION ACCEPTING THE UNIT PRICE PROPOSAL FROM THE FIELDS ON CATON FARM, INC. FOR THE PURCHASE AND INSTALLATION OF THE 50/50 PARKWAY TREE PROGRAM AND THE PLANTING OF VARIOUS PARKWAY TREES IN AN AMOUNT NOT TO EXCEED \$28,795.00
- J. RESOLUTION NO. R-85-13** A RESOLUTION ACCEPTING A PROPOSAL FROM CORRPRO COMPANIES, INC. FOR THE REMOVAL AND REPLACEMENT OF THE CATHODIC PROTECTION SYSTEM FOR THE WATER PLANT LOCATED AT 67TH STREET AND WILMETTE AVENUE IN AN AMOUNT NOT TO EXCEED \$22,500.00
- K. RESOLUTION NO. R-86-13** A RESOLUTION ACCEPTING A QUOTE FROM ADVANCED AUTOMATION AND CONTROLS INC. FOR A RADIO COMMUNICATIONS SYSTEM IN AN AMOUNT NOT TO EXCEED \$19,600.00

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

Results: Ayes 6, Nays 0, Absent 1
MOTION DULY CARRIED

17. **NEW BUSINESS**

A. CONSIDERATION OF A MOTION TO APPROVE AN ORDINANCE APPROVING A SPECIAL USE TO THE DARIEN ZONING ORDINANCE FOR AN EATING AND DRINKING ESTABLISHMENT (PZC 2013-06: DOTTY’S BROOKHAVEN PLAZA, 7516 CASS AVENUE)

It was moved by Alderman Seifert and seconded by Alderman Belczak to approve the ordinance as presented.

ORDINANCE NO. O-22-13 AN ORDINANCE APPROVING A SPECIAL USE TO THE DARIEN ZONING ORDINANCE FOR AN EATING AND DRINKING ESTABLISHMENT (PZC 2013-06: DOTTY’S BROOKHAVEN PLAZA, 7516 CASS AVENUE)

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

Results: Ayes 6, Nays 0, Absent 1
MOTION DULY CARRIED

B. CONSIDERATION OF A MOTION TO APPROVE AN ORDINANCE AMENDING SECTION 3-3-7-8 OF THE CITY CODE (INCREASING THE NUMBER OF CLASS H LIQUOR LICENSES FROM ONE TO TWO)

It was moved by Alderman Marchese and seconded by Alderman Schauer to approve the ordinance as presented.

Administrator Vana advised that Zazzo's will be expanding their facility to a full service restaurant and bar.

ORDINANCE NO. O-23-13 **AN ORDINANCE AMENDING SECTION 3-3-7-8 OF THE CITY CODE (INCREASING THE NUMBER OF CLASS H LIQUOR LICENSES FROM ONE TO TWO)**

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

Results: Ayes 6, Nays 0, Absent 1

MOTION DULY CARRIED

C. CONSIDERATION OF A MOTION TO APPROVE AN ORDINANCE AMENDING SECTION 3-3-7-4 OF THE CITY CODE (INCREASING THE NUMBER OF CLASS D LIQUOR LICENSES FROM EIGHT TO NINE)

It was moved by Alderman Seifert and seconded by Alderman Belczak to approve the ordinance as presented.

Alderman Beilke noted that when this was discussed during Administrative/Finance Committee, it was noted the lessee will not fulfill the lease if video gaming is not approved.

ORDINANCE NO. O-24-13 **AN ORDINANCE AMENDING SECTION 3-3-7-4 OF THE CITY CODE (INCREASING THE NUMBER OF CLASS D LIQUOR LICENSES FROM EIGHT TO NINE)**

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

Results: Ayes 6, Nays 0, Absent 1
MOTION DULY CARRIED

D. CONSIDERATION OF A MOTION TO APPROVE AN ORDINANCE AMENDING SECTION 3-3-7-1 OF THE DARIEN CITY CODE (INCREASING THE NUMBER OF CLASS A LIQUOR LICENSES FROM TEN TO ELEVEN)

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

Alderman Marchese advised that Veet's requires this license as part of their expansion development plan.

ORDINANCE NO. O-25-13 AN ORDINANCE AMENDING SECTION 3-3-7-1 OF THE DARIEN CITY CODE (INCREASING THE NUMBER OF CLASS A LIQUOR LICENSES FROM TEN TO ELEVEN)

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

Results: Ayes 6, Nays 0, Absent 1
MOTION DULY CARRIED

E. CONSIDERATION OF A MOTION TO APPROVE A RESOLUTION AUTHORIZING THE CITY ADMINISTRATOR TO APPROVE CONSTRUCTION OF A TOWER OF UP TO 300 FEET, OR THE MOST ALLOWED BY THE FAA, ON THE PROPERTY AT 1041 S. FRONTAGE ROAD TO PROVIDE RENTAL REVENUES AND CAPITAL PROJECTS FOR THE CITY OF DARIEN

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

Assistant Administrator Coren reviewed the revenues and improvements to the property at 1041 S. Frontage Road to be gained from this project.

RESOLUTION NO. R-87-13

A RESOLUTION AUTHORIZING THE CITY ADMINISTRATOR TO APPROVE CONSTRUCTION OF A TOWER OF UP TO 300 FEET, OR THE MOST ALLOWED BY THE FAA, ON THE PROPERTY AT 1041 S. FRONTAGE ROAD TO PROVIDE RENTAL REVENUES AND CAPITAL PROJECTS FOR THE CITY OF DARIEN

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

Results: Ayes 6, Nays 0, Absent 1

MOTION DULY CARRIED

F. CONSIDERATION OF A MOTION TO APPROVE A RESOLUTION AUTHORIZING THE PURCHASE OF A TI TRAINING USE OF FORCE SIMULATOR RULETC IN THE AMOUNT OF \$18,950.00

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

Alderman Kenny advised that when this item was discussed at the Police Committee, he voted against the purchase due to being over budget. He noted that since then, the price has been reduced, and assurance was provided by Chief Brown that the budget overage will be balanced within the Police Department budget.

RESOLUTION NO. R-88-13

A RESOLUTION AUTHORIZING THE PURCHASE OF A TI TRAINING USE OF FORCE SIMULATOR RULETC IN THE AMOUNT OF \$18,950.00

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

Results: Ayes 6, Nays 0, Absent 1
MOTION DULY CARRIED

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

Mayor Weaver invited all to attend DarienFest this weekend.

Tracy Beman of 8671 Woodvale Drive inquired if a fence permit is required in regards to Consent Agenda Item B; Director Gombac responded in the affirmative. Administrator Vana added that the permit falls under the category of permit fees that are waived through the end of the fiscal year.

19. **ADJOURNMENT**

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

VIA VOICE VOTE – MOTION DULY CARRIED

The City Council meeting adjourned at 7:55 P.M.

Mayor

City Clerk

Minutes of the Special Town Hall Meeting

of the City Council of the

CITY OF DARIEN

At Carriage Greens Country Club
8700 Carriage Green Drive
Darien, Illinois

SEPTEMBER 26, 2013

1. **CALL TO ORDER**

The special meeting of the City Council of the City of Darien was called to order at 7:00 P.M.

2. **PLEDGE OF ALLEGIANCE**

Nick Darien led the Council and audience in the Pledge of Allegiance.

3. **ROLL CALL** — The following City Council Members were in attendance:

Present:	Tina M. Beilke	Sylvia McIvor
	Thomas J. Belczak	Ted V. Schauer
	Joseph A. Kenny	Joerg Seifert

Absent: Joseph A. Marchese

Also in Attendance: Kathleen Moesle Weaver, Mayor
Michael J. Coren, City Treasurer
Bryon D. Vana, City Administrator
Scott Coren, Assistant City Administrator
Daniel Gombac, Director of Municipal Services
Ernest Brown, Police Chief

4. **MEET AND GREET**

Residents had an opportunity to meet and ask questions of the various taxing districts.

5. **TOWN HALL MEETING KEYNOTE SPEAKER**

Mayor Weaver gave a power point presentation on the State of the City, followed by a question and answer period.

6. **ADJOURNMENT**

There being no further business, the Special Meeting of the City Council adjourned at 8:19 P.M.

Mayor

City Clerk

JER

All supporting documentation and report originals of these minutes are on file in the Office of the City Clerk under File Number 09-26-13.
Minutes of 09-26-13 CCM

DRAFT

Mayoral Proclamation

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

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

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

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

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

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

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

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

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

Mayoral Proclamation

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

NOW, THEREFORE, I, Kathleen Moesle Weaver, Mayor of the City of Darien, do hereby proclaim the Month of October 2013, as

Fire Prevention Month

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

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

DONE, this seventh day of October Two-Thousand Thirteen.

Kathleen Moesle Weaver, Mayor

Attest:

JoAnne E. Ragona, City Clerk

Mayoral Proclamation

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

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

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

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

NOW, THEREFORE, I, Kathleen Moesle Weaver, Mayor of the City of Darien, do hereby proclaim the Month of October 2013, as

Filipino American History Month

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

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

DONE, this seventh day of October Two-Thousand Thirteen.

Kathleen Moesle Weaver, Mayor

Attest:

JoAnne E. Ragona, City Clerk

Mayoral Proclamation

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

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

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

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

Now, Therefore, I, Kathleen Moesle Weaver, Mayor of the City of Darien, do hereby proclaim Friday, October 11, 2013 and Saturday, October 12, 2013 as

DARIEN LIONS CLUB CANDY DAYS

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

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

DONE, this seventh day of October Two-Thousand Thirteen.

Kathleen Moesle Weaver, Mayor

Attest:

JoAnne E. Ragona, City Clerk

CITY OF DARIEN, ILLINOIS
ANNUAL FINANCIAL REPORT
For the Year Ended
April 30, 2013

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, 2013

MAYOR

Kathleen Moesle Weaver

CITY COUNCIL

Ted Schauer

Tina Beilke

Joe Kenny

Joerg Seifert

Joseph A. Marchese

Sylvia McIvor

Thomas J. Belczak

CITY TREASURER

Michael J. Coren

CITY CLERK

Joanne Ragona

CITY ATTORNEY

John B. Murphy

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Darien, Illinois (the City) as of and for the year ended April 30, 2013 and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Darien, Illinois, as of April 30, 2013, 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.

Emphasis of Matter

The City adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, during the year ended April 30, 2013. Statement No. 63 added new classifications on the statements of position and changed net assets to net position. Statement No. 65 changed the classifications of certain items on the statement of position to the new classifications contained in Statement No. 63. The adoption of this statement had no effect on any of the City's net positions or fund balances as of and for the year ended April 30, 2013, except as disclosed in Note 13.

Other Matters

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual fund statements and schedules, and supplemental data as listed in the table of contents are presented for the purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us. In our opinion based on our audit and the procedures performed as described above, the information is fairly stated in all

material respects in relation to the financial statements as a whole. We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the City basic financial statements for the year ended April 30, 2012, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City basic financial statement as a whole. The schedules of revenues, expenditures and changes in fund balance - budget and actual, related to the 2012 financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2012 schedules of revenues, expenditures and changes in fund balances - budget and actual are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

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

Naperville, Illinois
September 24, 2013

Sibik LLP

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2013

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, 2013. 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 \$22.75 million (net position).
- ❑ As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$8.80 million, an increase of \$2.6 million in comparison with the prior year. The increase in fund balance was from increased revenue from various tax line items as well as decreased spending. Approximately \$7.75 million is available for spending at the government's discretion (unrestricted fund balance).
- ❑ At the end of the current fiscal year, unrestricted fund balance for the General Fund was \$ 4.63 million, or 45 percent of the total General Fund expenditures. This will allow the City to transfer \$2.9 million to the Capital Projects Fund in FYE 14.
- ❑ The City's total debt decreased by \$422 thousand during the current year to \$8.3 million. The City's debt increased by \$154 thousand due to compensated absences and net pension obligations. The City's debt also increased by \$167 thousand for unamortized bond premium. The City's debt decreased by \$773 thousand due to payments made for general obligations.

(See independent auditor's report)

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2013

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-Wide Financial Statements

The government-wide financial statements 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 position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position changed during the fiscal year being reported. All changes in net position 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.

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2013

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 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 seven individual governmental funds and merged two funds with little activity into the general fund. 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 and Capital Improvements both 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.

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2013

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.

Other Information

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

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2013

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Condensed Statement of Net Position As of April 30, 2013 (In millions of dollars)									
	<u>Governmental</u> <u>Activities</u>			<u>Business-Type</u> <u>Activities</u>			<u>Government</u> <u>Total</u>		
	<u>2013</u>	<u>2012</u>	<u>Change</u>	<u>2013</u>	<u>2012</u>	<u>Change</u>	<u>2013</u>	<u>2012</u>	<u>Change</u>
Current and other assets	11.34	9.12	2.22	2.84	2.36	0.48	14.18	11.48	2.70
Capital assets	<u>12.99</u>	<u>15.12</u>	<u>(2.13)</u>	<u>6.63</u>	<u>7.07</u>	<u>(0.16)</u>	<u>19.90</u>	<u>22.19</u>	<u>(2.29)</u>
<i>Total Assets</i>	<u>24.33</u>	<u>24.24</u>	<u>.09</u>	<u>9.75</u>	<u>9.43</u>	<u>0.32</u>	<u>34.08</u>	<u>33.67</u>	<u>0.61</u>
Deferred Outflow of Resources	-	-	-	.26	-	.26	.26	-	-
Total assets and Deferred Outflow of Resources	<u>24.33</u>	<u>24.24</u>	<u>.09</u>	<u>9.75</u>	<u>9.43</u>	<u>.26</u>	<u>34.18</u>	<u>33.67</u>	<u>.51</u>
Long-term liabilities	4.20	4.76	(.56)	3.15	3.09	.06	7.35	7.85	(.50)
Other liabilities	<u>1.71</u>	<u>3.65</u>	<u>(.33)</u>	<u>.66</u>	<u>.56</u>	<u>.10</u>	<u>3.96</u>	<u>4.21</u>	<u>(.25)</u>
<i>Total Liabilities</i>	<u>5.91</u>	<u>8.41</u>	<u>(.89)</u>	<u>3.81</u>	<u>3.65</u>	<u>(.16)</u>	<u>9.72</u>	<u>12.06</u>	<u>(0.75)</u>
Deferred Inflows of Resources	1.61	-	1.61	-	-	-	1.61	-	1.61
<i>Total Liabilities and Deferred Inflows of Resources</i>	7.52	8.41	(.89)	3.81	3.65	(.16)	11.33	12.06	1.61
<i>Net position</i>									
Net investment in capital Assets.	8.70	10.15	(1.45)	3.41	3.86	(.45)	12.11	14.01	(1.90)
Restricted	.33	.25	.08	0.00	0.00	0.00	.33	.25	0.08
Unrestricted	<u>7.87</u>	<u>5.44</u>	<u>2.34</u>	<u>2.53</u>	<u>1.93</u>	<u>0.60</u>	<u>10.40</u>	<u>7.37</u>	<u>3.03</u>
<i>Total Net Position</i>	<u>16.90</u>	<u>15.84</u>	<u>0.97</u>	<u>5.94</u>	<u>5.79</u>	<u>0.15</u>	<u>22.84</u>	<u>21.63</u>	<u>1.21</u>

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2013

Normal Impacts

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

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

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

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

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

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

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

Current Year Impacts

As noted earlier, net position may serve over time as a useful indicator of a governments' financial position. In the case of the City of Darien, total net position increased approximately \$1.21 million from \$21.63 million to \$22.84 million. The City of Darien has a goal to maintain a specific level of fund balance and when it is projected that the amount is increasing, fund balance is used to cover expenditures rather than raise revenue. The City of Darien total assets equal \$34.18 million. The City of Darien total liabilities equal \$11.33 million.

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

A portion of the net position of the governmental activities is restricted for street maintenance, road improvements, and special assessments. The unrestricted combined balance, for both governmental and business type activities, of \$10.40 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, 2013

Condensed Statement of Activities									
As of April 30, 2012									
(In millions of dollars)									
	<u>Governmental</u>			<u>Business-Type</u>			<u>Government</u>		
	<u>Activities</u>			<u>Activities</u>			<u>Total</u>		
	<u>2013</u>	<u>2012</u>	<u>Change</u>	<u>2013</u>	<u>2012</u>	<u>Change</u>	<u>2013</u>	<u>2012</u>	<u>Change</u>
Revenues:									
<i>Program Revenues:</i>									
Charges for Services	2.05	\$2.10	(0.05)	5.75	4.59	1.16	6.69	6.69	.46
Operating Grants and Contributions	.63	.86	(.23)	-	-	-	.86	.86	.20
<i>General Revenues:</i>									
Property taxes	2.34	2.33	0.01	-	-	-	2.33	2.33	.02
Other Taxes	9.71	9.46	0.25	-	-	-	9.46	9.46	.41
Other General Revenues	<u>0.23</u>	<u>.16</u>	<u>.07</u>	<u>0.03</u>	<u>.02</u>	<u>.01</u>	<u>.08</u>	<u>.18</u>	<u>(.10)</u>
Total Revenues	14.96	14.91	0.05	5.78	4.61	1.17	20.74	19.52	1.22
Expenses:									
Administration	1.28	1.58	(0.30)	-	-	-	1.58	1.58	.02
Public Works	4.98	1.69	3.29	-	-	-	1.69	1.69	(.58)
Public Safety	7.44	10.36	(2.92)	-	-	-	10.36	10.36	.81
Interest and Fees	0.17	.20	(.03)	-	-	-	.20	.20	.06
Water	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>5.60</u>	<u>4.67</u>	<u>.93</u>	<u>4.67</u>	<u>4.67</u>	<u>.35</u>
Total Expenses	13.87	13.83	.04	5.60	4.67	.93	19.47	18.50	.97
Increase (Decrease) in Net Position Before Prior Period Adjustment	1.08	1.08	0.00	0.18	(.06)	.24	1.26	1.02	.24
Prior Period Adjustment	<u>(.02)</u>	<u>(1.38)</u>	<u>(1.40)</u>	<u>(.02)</u>	<u>0.00</u>	<u>(.02)</u>	<u>(.04)</u>	<u>(1.38)</u>	<u>1.34</u>
Change in Net Position	1.06	(.30)	.76	0.16	(.06)	.22	1.22	.36	1.58
Net Position, Beginning of Year	<u>15.84</u>	<u>16.14</u>	<u>0.30</u>	<u>5.78</u>	<u>5.85</u>	<u>(0.07)</u>	<u>21.62</u>	<u>21.99</u>	<u>(.37)</u>
Net Position, End of Year	16.90	\$15.84	1.06	5.94	\$5.79	.15	22.84	21.63	1.21

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2013

Normal Impacts

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

Revenues

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

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

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

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

Expenses

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

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

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

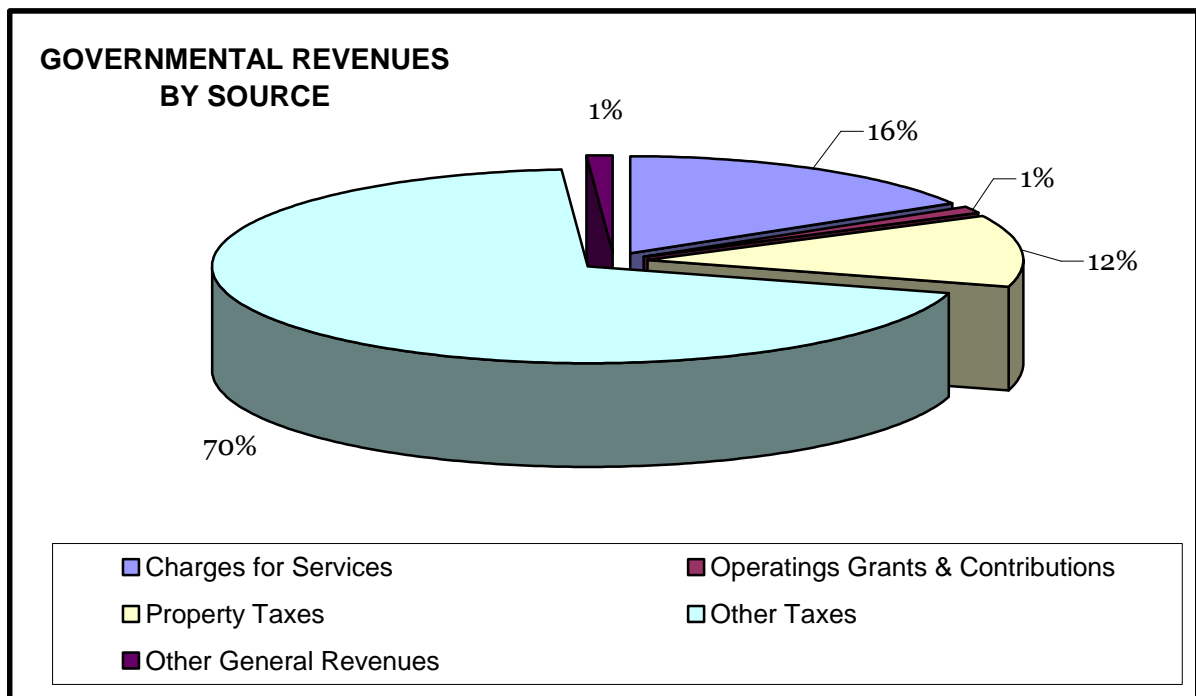
Inflation – while overall inflation appears to be reasonably modest, the City is a major consumer of certain commodities such as supplies, fuel and parts. Some functions may experience unusual commodity specific increases.

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2013

Current Year Impacts

The Governmental Activities experienced an decrease in revenue of \$.45 million and an increase in spending along with a prior period adjustment resulting in an increase in net position of \$.97 million compared to total net position of \$15.84 million in the prior fiscal year.

GOVERNMENTAL ACTIVITIES



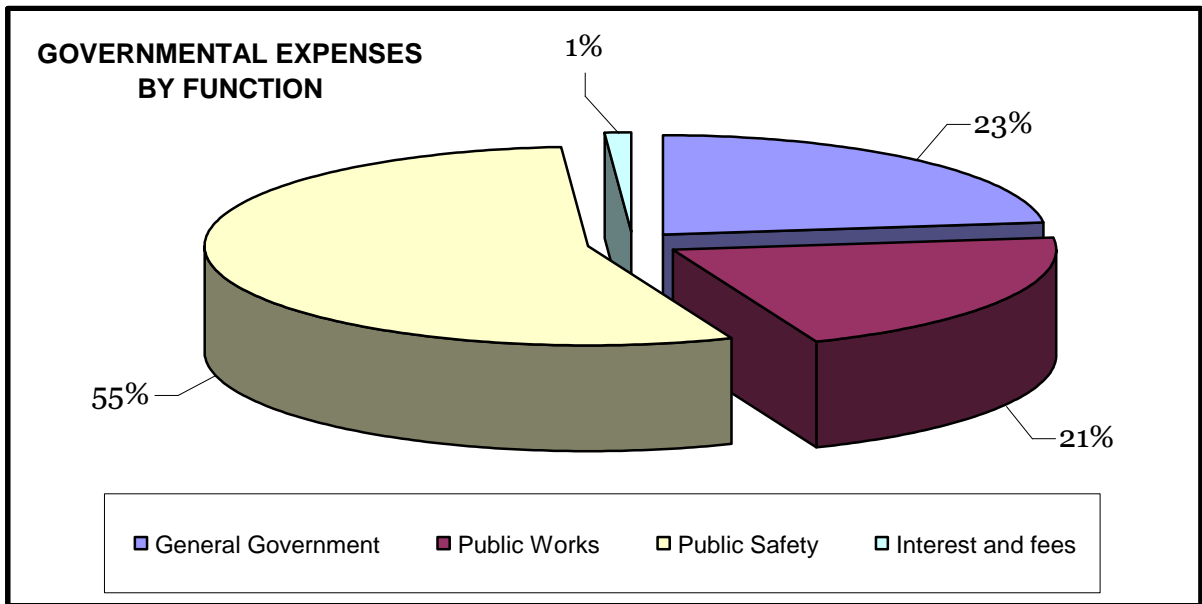
CITY OF DARIEN

Management's Discussion and Analysis

For the Year Ended April 30, 2013

Revenues

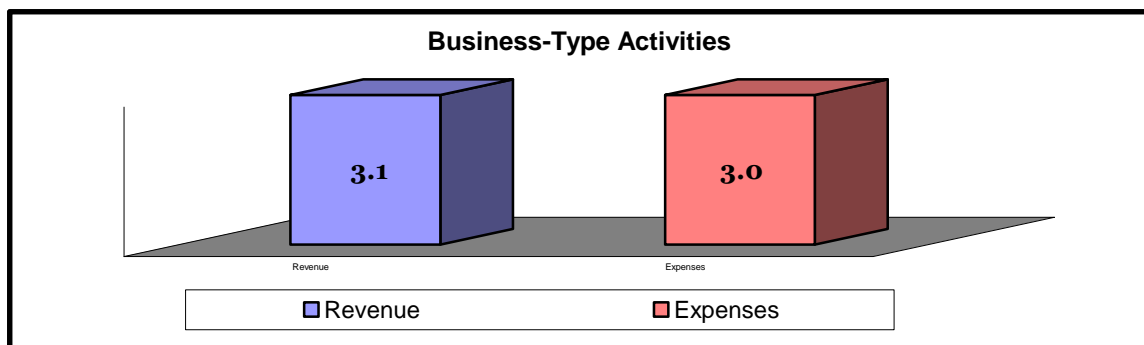
The City of Darien experienced a decrease in total revenue for this fiscal year. This decrease in revenues amounted to \$.45 million. (see page 7 of MD&A)The decrease was insignificant.



Expenses

The City of Darien's overall expenses in the current fiscal year increased over the previous year, \$.14 million.

Business Type Activities



CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2013

The Business-Type activity of the City of Darien includes the Water Department. The Water Department serves the city residents and businesses; Pricing of water is based on fee determined by the supplier of water, the DuPage Water Commission. Sales of water (revenues) can be affected by climate, at times, with warmer and drier summers bringing higher demand. The operating revenues of the Water Department increased by \$1.16 million in comparison to the prior year, due to increased demand by consumers and the addition of new customers that were added on to the system.

The City pays all of the general expenses from the general fund and on an annual basis transfers \$250 thousand from its Water Department to the General Fund. Operating expenses increased \$.91 million for this fiscal year for various reasons including personnel costs. The increase was also the result of increases in contractual and material supply expenses for the water system as well as the additional customers and the increased water rates from the City of Chicago.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

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

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

At the end of the current fiscal year, the City of Darien's governmental funds reported a combined (major and non-major) ending fund balance of \$8.80 million; an increase of \$2.59 million over fiscal 2012.

The fund balance of the City of Darien's general fund increased by \$562 thousand to \$4.67 million during the current fiscal year. (see page 42 of Financial Statements)

GENERAL FUND BUDGETARY HIGHLIGHTS

The city was able to transfer \$2,800,000 from its General Fund to the Capital Projects Fund while still maintaining adequate Fund balance.

CITY OF DARIEN
Management's Discussion and Analysis
For the Year Ended April 30, 2013

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

At the end of fiscal 2013, the City of Darien had total capital assets (net of accumulated depreciation) of \$19.72 million, invested in a broad range of capital assets including police and public works equipment, buildings, water facilities, roads, streets, and sewer lines. The total decrease in the City's capital assets for the current year was \$2.47 million. The City sold a piece of property that used to be rented out to a private company. For more detailed information see note 4. Capital Assets, page 28 & 29.

Debt Administration

The debt administration discussion covers two types of debt reported by the City's financial statements. The City's governmental activities include the note payable and a general obligation bond issuance for the acquisition and construction of major capital facilities. Overall, the City's governmental activities report a total debt of \$4.27 million. The City began the fiscal year with a balance of \$4.95 million in debt.

In the City's business-type activities a total debt of \$3.16 million is reported. Debt was reduced in the City business-type activity during 2013 by \$70 thousand due to a refunding of debt the City entered into during the year. 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 8.9% County-wide (Local Area Unemployment Statistics LAUS web site). The City's future is also affected by the sales tax base, which can vary based upon the vacancy rate of the local retail establishments, which are affected by the national economy.

The City's expenditures are comprised mostly of salaries 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, 2013

REQUESTS FOR INFORMATION

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

Bryon Vana
City Administrator
1702 Plainfield Road
Darien, Illinois 60561

CITY OF DARIEN, ILLINOIS
STATEMENT OF NET POSITION

April 30, 2013

	Primary Government		Total
	Governmental Activities	Business-Type Activities	
ASSETS			
Cash and cash equivalents	\$ 7,488,513	\$ 987,815	\$ 8,476,328
Receivables (net, where applicable, of allowances for uncollectibles)			
Property taxes	1,613,707	-	1,613,707
Accounts	-	1,759,407	1,759,407
Intergovernmental	1,861,632	-	1,861,632
Other	261,566	-	261,566
Net pension asset	186,567	-	186,567
Inventories	30,313	-	30,313
Capital assets not being depreciated	3,690,198	100,000	3,790,198
Capital assets being depreciated	9,296,803	6,634,419	15,931,222
Total assets	24,429,299	9,481,641	33,910,940
DEFERRED OUTFLOWS OF RESOURCES			
Unamortized loss on refunding	-	264,119	264,119
Total assets and deferred outflows of resources	24,429,299	9,745,760	34,175,059
LIABILITIES			
Accounts payable	426,699	392,682	819,381
Accrued payroll	271,132	26,251	297,383
Accrued interest payable	61,017	37,206	98,223
Deposits payable	128,420	-	128,420
Other payables	2,317	-	2,317
Darien Helping Darien Fund	1,182	-	1,182
DTC maintenance escrow	10,000	-	10,000
Noncurrent liabilities			
Due within one year	807,635	202,971	1,010,606
Due in more than one year	4,202,654	3,147,051	7,349,705
Total liabilities	5,911,056	3,806,161	9,717,217
DEFERRED INFLOWS OF RESOURCES			
Unavailable property taxes	1,613,707	-	1,613,707
Total liabilities and deferred inflows of resources	7,524,763	3,806,161	11,330,924
NET POSITION			
Net investment in capital assets	8,702,693	3,412,338	12,115,031
Restricted for			
Special service area	8,932	-	8,932
Public safety	19,791	-	19,791
Highways and streets	292,709	-	292,709
Debt service	7,860	-	7,860
Unrestricted	7,872,551	2,527,261	10,399,812
TOTAL NET POSITION	\$ 16,904,536	\$ 5,939,599	\$ 22,844,135

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended April 30, 2013

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants	Capital Grants
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 1,277,504	\$ 1,281,212	\$ -	\$ -
Highways and streets	4,984,857	503,549	628,476	-
Public safety	7,440,979	261,953	1,005	-
Interest and fiscal charges on long-term debt	170,986	-	-	-
Total governmental activities	13,874,326	2,046,714	629,481	-
Business-Type Activities				
Water operations	5,599,619	5,751,739	-	-
Total business-type activities	5,599,619	5,751,739	-	-
TOTAL PRIMARY GOVERNMENT	\$ 19,473,945	\$ 7,798,453	\$ 629,481	\$ -

	Net (Expense) Revenue and Change in Net Position		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ 3,708	\$ -	\$ 3,708
	(3,852,832)	-	(3,852,832)
	(7,178,021)	-	(7,178,021)
	(170,986)	-	(170,986)
	(11,198,131)	-	(11,198,131)
	-	152,120	152,120
	-	152,120	152,120
	(11,198,131)	152,120	(11,046,011)
General Revenues			
Taxes			
Property	2,340,611	-	2,340,611
Sales	5,013,078	-	5,013,078
Local use	351,018	-	351,018
Telecommunications	914,897	-	914,897
Utility	1,115,615	-	1,115,615
Amusement	78,534	-	78,534
Hotel/motel	48,722	-	48,722
Road and bridge	193,771	-	193,771
Intergovernmental			
Replacement tax	5,727	-	5,727
Income tax	1,990,401	-	1,990,401
Other	92,860	-	92,860
Investment income	84,224	18,592	102,816
Miscellaneous	53,218	9,151	62,369
Total	12,282,676	27,743	12,310,419
CHANGE IN NET POSITION	1,084,545	179,863	1,264,408
NET POSITION, MAY 1	15,835,242	5,785,560	21,620,802
Prior period adjustment	(15,251)	(25,824)	(41,075)
NET POSITION, MAY 1, RESTATED	15,819,991	5,759,736	21,579,727
NET POSITION, APRIL 30	\$ 16,904,536	\$ 5,939,599	\$ 22,844,135

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

April 30, 2013

	General	Capital Improvements	Nonmajor	Total
ASSETS				
Cash and cash equivalents	\$ 3,140,599	\$ 4,035,062	\$ 312,852	\$ 7,488,513
Receivables (net, where applicable, of allowances for uncollectibles)				
Property taxes	1,115,307	-	498,400	1,613,707
Intergovernmental	1,823,650	-	37,982	1,861,632
Other	261,566	-	-	261,566
Due from other funds	22,692	-	-	22,692
Inventory	30,313	-	-	30,313
TOTAL ASSETS	\$ 6,394,127	\$ 4,035,062	\$ 849,234	\$ 11,278,423
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 194,761	\$ 223,965	\$ 7,973	\$ 426,699
Accrued payroll	271,132	-	-	271,132
Deposits payable	128,420	-	-	128,420
Other payables	2,317	-	-	2,317
Due to other funds	-	-	22,692	22,692
Darien Helping Darien Fund	1,182	-	-	1,182
DTC maintenance escrow	10,000	-	-	10,000
Total liabilities	607,812	223,965	30,665	862,442
DEFERRED INFLOWS OF RESOURCES				
Unavailable property taxes	1,115,307	-	498,400	1,613,707
Total liabilities and deferred inflows of resources	1,723,119	223,965	529,065	2,476,149
FUND BALANCES				
Nonspendable				
Inventory	30,313	-	-	30,313
Restricted				
Special service area	-	-	8,932	8,932
Public safety	9,123	-	10,668	19,791
Highways and streets	-	-	292,709	292,709
Debt service	-	-	7,860	7,860
Unrestricted				
Assigned				
Capital improvements	-	3,811,097	-	3,811,097
Unassigned				
General Fund	4,631,572	-	-	4,631,572
Total fund balances	4,671,008	3,811,097	320,169	8,802,274
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 6,394,127	\$ 4,035,062	\$ 849,234	\$ 11,278,423

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2013

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 8,802,274
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	12,987,001
Net pension asset is shown as an asset on the statement of net position	186,567
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Bonds payable	(3,945,000)
Notes payable	(322,966)
Compensated absences payable	(680,899)
Net pension obligation	(45,082)
Unamortized premiums on long-term debt are other financing sources in governmental funds in the year of issuance but are capitalized and amortized on the statement of net position	(16,342)
Accrued interest payable is not recorded in governmental funds but is recorded on the statement of net position	<u>(61,017)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 16,904,536</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, 2013

	General	Capital Improvements	Nonmajor	Total
REVENUES				
Taxes	\$ 3,993,543	\$ 203,097	\$ 501,237	\$ 4,697,877
Licenses and permits	1,034,776	-	-	1,034,776
Intergovernmental	7,448,362	-	634,266	8,082,628
Charges for services	681,129	83,111	-	764,240
Investment income	24,008	54,124	6,092	84,224
Miscellaneous	295,126	-	-	295,126
Total revenues	13,476,944	340,332	1,141,595	14,958,871
EXPENDITURES				
Current				
General government	1,588,177	-	-	1,588,177
Highways and streets	1,620,121	52,278	560,168	2,232,567
Public safety	6,768,914	-	926	6,769,840
Capital outlay	-	2,889,043	-	2,889,043
Debt service				
Principal	160,500	130,000	390,000	680,500
Interest and fiscal charges	4,592	72,622	104,375	181,589
Total expenditures	10,142,304	3,143,943	1,055,469	14,341,716
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,334,640	(2,803,611)	86,126	617,155
OTHER FINANCING SOURCES (USES)				
Transfers in	-	2,800,000	-	2,800,000
Transfers (out)	(2,800,000)	-	-	(2,800,000)
Proceeds from sale of assets	27,842	1,950,000	-	1,977,842
Total other financing sources (uses)	(2,772,158)	4,750,000	-	1,977,842
NET CHANGE IN FUND BALANCES	562,482	1,946,389	86,126	2,594,997
FUND BALANCES, MAY 1	4,108,526	1,864,708	234,043	6,207,277
FUND BALANCES, APRIL 30	\$ 4,671,008	\$ 3,811,097	\$ 320,169	\$ 8,802,274

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, 2013

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 2,594,997
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	300,653
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	(836,998)
Proceeds from the disposal of capital assets is reported in the governmental funds, but gain or loss on the disposal of capital assets is calculated and reported in the statement of activities	(1,598,138)
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	680,500
The change in accrued interest payable on long-term debt is reported as an expense on the statement of activities	7,335
Certain costs associated with the issuances of bonds are deferred and amortized over the life of the bonds on the statement of activities:	
Premium on issuance	3,268
The change in compensated absences payable is shown as an expense on the statement of activities	(179,567)
The change in the net pension obligation is shown as an expense on the statement of activities	1,811
The change in the net pension asset is shown as a reduction of expense on the statement of activities	<u>110,684</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 1,084,545</u></u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS

April 30, 2013

	Business-Type Activities Water Operations
CURRENT ASSETS	
Cash and cash equivalents	\$ 987,815
Receivables (net, where applicable, of allowances for uncollectibles)	
Water - billed	812,858
Water - unbilled	946,549
Total current assets	2,747,222
NONCURRENT ASSETS	
Capital assets	
Assets not being depreciated	100,000
Assets being depreciated	
Cost	15,806,540
Accumulated depreciation	(9,172,121)
Net capital assets being depreciated	6,634,419
Total noncurrent assets	6,734,419
Total assets	9,481,641
DEFERRED OUTFLOWS OF RESOURCES	
Unamortized loss on refunding	264,119
Total assets and deferred outflows of resources	9,745,760
CURRENT LIABILITIES	
Accounts payable	392,682
Accrued payroll	26,251
Accrued interest payable	37,206
Bonds payable	200,000
Compensated absences payable	2,971
Total current liabilities	659,110
LONG-TERM LIABILITIES	
Bonds payable	3,122,081
Compensated absences payable	16,834
Net pension obligation	8,136
Total long-term liabilities	3,147,051
Total liabilities	3,806,161
NET POSITION	
Net investment in capital assets	3,412,338
Unrestricted	2,527,261
TOTAL NET POSITION	\$ 5,939,599

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2013

	Business-Type Activities <u>Water Operations</u>
OPERATING REVENUES	
Water sales	\$ 5,714,354
Inspections/tap on/permits	24,502
Sale of meters	4,828
Other water sales	<u>8,055</u>
Total operating revenues	<u>5,751,739</u>
OPERATING EXPENSES EXCLUDING DEPRECIATION	
Personnel services	647,984
Materials and supplies	632,515
Contractual services	3,712,712
Capital related - uncapitalized	<u>106,154</u>
Total operating expenses excluding depreciation	<u>5,099,365</u>
OPERATING INCOME BEFORE DEPRECIATION	652,374
Depreciation	<u>339,134</u>
OPERATING INCOME	<u>313,240</u>
NONOPERATING REVENUES (EXPENSES)	
Investment income	18,592
Miscellaneous income	9,151
Interest expense	<u>(161,120)</u>
Total nonoperating revenues (expenses)	<u>(133,377)</u>
CHANGE IN NET POSITION	<u>179,863</u>
NET POSITION, MAY 1	5,785,560
Prior period adjustment	<u>(25,824)</u>
NET POSITION, MAY 1, RESTATED	<u>5,759,736</u>
NET POSITION, APRIL 30	<u>\$ 5,939,599</u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS

For the Year Ended April 30, 2013

	Business-Type Activities Water Operations
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 4,892,000
Payments to suppliers	(4,103,905)
Payments to employees	(682,260)
Payments to other funds	(250,000)
	<u>(144,165)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
None	-
	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Principal payments	(190,000)
Interest and fiscal charges	(141,112)
Miscellaneous receipts	9,151
	<u>(321,961)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	18,592
	<u>18,592</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	
	(447,534)
CASH AND CASH EQUIVALENTS, MAY 1	
	<u>1,435,349</u>
CASH AND CASH EQUIVALENTS, APRIL 30	
	<u>\$ 987,815</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ 313,240
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	339,134
Changes in assets and liabilities	
Accounts receivable	(859,739)
Accounts payable	97,476
Accrued payroll	(10,574)
Compensated absences payable	(26,628)
Net pension obligation	2,926
	<u>(144,165)</u>
NET CASH FROM OPERATING ACTIVITIES	
	<u>\$ (144,165)</u>
NONCASH TRANSACTIONS	
Issuance of refunding bonds, including reoffering premium	\$ 2,984,160
Defeasance of refunded bonds	(2,954,119)
Costs of issuance	(30,041)
	<u>-</u>
Net noncash transactions	
	<u>\$ -</u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS

April 30, 2013

	Pension Trust Fund	Agency
ASSETS		
Cash and cash equivalents	\$ 172,381	\$ 13,244
Investments		
U.S. Treasury obligations	923,195	-
Annuities	55,066	-
U.S. agency obligations	7,371,178	-
Municipal bonds	1,354,666	-
Corporate bonds	2,111,606	-
Certificates of deposit	582,792	-
Equity mutual funds	9,144,798	-
Receivables		
Accrued interest	94,028	-
Prepaid expenses	5,197	-
	<u>21,814,907</u>	<u>\$ 13,244</u>
LIABILITIES		
Accounts payable	6,993	\$ -
Benefits payable	74,301	-
Due to others	-	10,901
Impact fees payable	-	2,317
Deposits payable	-	26
	<u>81,294</u>	<u>\$ 13,244</u>
NET POSITION HELD IN TRUST FOR PENSION BENEFITS	<u><u>\$ 21,733,613</u></u>	

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
POLICE PENSION FUND

For the Year Ended April 30, 2013

ADDITIONS	
Contributions	
Employer	\$ 1,093,653
Employee	<u>294,600</u>
Total contributions	<u>1,388,253</u>
Investment income	
Net appreciation in fair value of investments	1,077,263
Interest	<u>627,887</u>
Total investment income	1,705,150
Less investment expense	<u>(61,707)</u>
Net investment income	<u>1,643,443</u>
Total additions	<u>3,031,696</u>
DEDUCTIONS	
Pension benefits	1,322,693
Contractual services	16,346
Administrative expenses	<u>7,150</u>
Total deductions	<u>1,346,189</u>
NET INCREASE	1,685,507
NET POSITION HELD IN TRUST FOR PENSION BENEFITS	
May 1	<u>20,048,106</u>
April 30	<u><u>\$ 21,733,613</u></u>

See accompanying notes to financial statements.

CITY OF DARIEN, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

April 30, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Financial Reporting Entity

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

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

Police Pension Employees Retirement System

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Fund Accounting

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

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

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

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

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

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

c. Government-Wide and Fund Financial Statements

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

The City reports the following major governmental funds:

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

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

The City reports the following major proprietary fund:

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

The City reports the following fiduciary funds:

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

e. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

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

f. Interfund Receivables/Payables

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

g. Inventories

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report 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

j. Compensated Absences

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Compensated Absences (Continued)

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

k. Long-Term Obligations

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

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

l. Fund Balances/Net Position

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Fund Balances/Net Position (Continued)

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

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

m. Interfund Transactions

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

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

n. Accounting Estimates

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

o. Deferred Outflows/Inflows of Resources

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o. Deferred Outflows/Inflows of Resources (Continued)

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

2. DEPOSITS AND INVESTMENTS

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

a. City Deposits and Investments

The City's investment policy authorizes the City to invest in all investments allowed by Illinois Compiled Statutes (ILCS). These include deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, Illinois Funds (created by the Illinois State Legislature under the control of the State Treasurer that maintains a \$1 per share value which is equal to the participants fair value), and the Illinois Metropolitan Investment Fund (IMET), a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an investment company. Investments in IMET are valued at IMET's share price, the price for which the investment could be sold. The City's investment policy does limit its deposits to financial institutions that are members of the FDIC system and are capable of posting collateral for amounts in excess of FDIC insurance.

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

2. DEPOSITS AND INVESTMENTS (Continued)

a. City Deposits and Investments (Continued)

Deposits with Financial Institutions

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

Investments

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

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

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

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

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

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

2. DEPOSITS AND INVESTMENTS (Continued)

b. Police Pension Fund Deposits and Investments

The Police Pension Fund’s investment policy authorizes the Police Pension Fund to invest in all investments allowed by ILCS. These include deposits/investments in insured commercial banks, savings and loan institutions, interest-bearing obligations of the U.S. Treasury and U.S. agencies, interest-bearing bonds of the State of Illinois or any county, township, or municipal corporation of the State of Illinois, money market mutual funds whose investments consist of obligations of the U.S. Treasury or U.S. agencies, separate accounts managed by life insurance companies, mutual funds, corporate bonds, common and preferred stock, Illinois Funds (created by the Illinois State Legislature under the control of the State Treasurer that maintains a \$1 per share value which is equal to the participants fair value), and IMET, a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an investment company. Investments in IMET are valued at IMET’s share price, the price for which the investment could be sold.

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

Deposits with Financial Institutions

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

Investments

The following table presents the investments and maturities of the Police Pension Fund’s investments that are subject to interest rate risk as of April 30, 2013:

Investment Type	Fair Value	Investment Maturities in Years			
		Less than 1	1-5	6-10	Greater than 10
U.S. Treasury obligations	\$ 923,195	\$ -	\$ 429,540	\$ 493,655	\$ -
U.S. agency obligations	7,371,178	234,450	1,723,205	4,990,605	422,918
Negotiable Certificates of Deposit	582,745	193,862	388,883	-	-
Corporate Bonds	2,111,606	174,002	786,815	1,150,789	-
Municipal bonds	1,354,666	-	492,113	804,325	58,228
TOTAL	\$ 12,343,390	\$ 602,314	\$ 3,820,556	\$ 7,439,374	\$ 481,146

2. DEPOSITS AND INVESTMENTS (Continued)

b. Police Pension Fund Deposits and Investments (Continued)

Investments (Continued)

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

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

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

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

3. RECEIVABLES

a. Property Taxes

Property taxes for 2012 attached as an enforceable lien on January 1, 2012, 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, 2013, and are payable in two installments, on or about June 1, 2013 and September 1, 2013. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience. As the 2012 tax levy is intended to fund expenditures for the 2013-2014 fiscal year, these taxes are unavailable as of April 30, 2013.

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

3. RECEIVABLES (Continued)

a. Property Taxes (Continued)

The 2013 tax levy, which attached as an enforceable lien on property as of January 1, 2013, has not been recorded as a receivable as of April 30, 2013 as the tax has not yet been levied by the City and will not be levied until December 2013 and, therefore, the levy is not measurable at April 30, 2013.

b. Due from Other Governments and Other Receivables

	General	Nonmajor Governmental	Total
GOVERNMENTAL ACTIVITIES			
Intergovernmental			
Sales tax	\$ 1,200,205	\$ -	\$ 1,200,205
Local use tax	72,334	-	72,334
Income tax	321,504	-	321,504
Motor fuel tax	-	37,982	37,982
Telecommunications tax	222,082	-	222,082
Drug seizures	7,525	-	7,525
Total intergovernmental	<u>1,823,650</u>	<u>37,982</u>	<u>1,861,632</u>
Other receivables			
Franchise fees	84,832	-	84,832
Hotel/motel tax	5,637	-	5,637
Amusement tax	2,037	-	2,037
Utility tax	96,778	-	96,778
Paypal	38	-	38
Accounts	72,244	-	72,244
Total other receivables	<u>261,566</u>	<u>-</u>	<u>261,566</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>\$ 2,085,216</u>	<u>\$ 37,982</u>	<u>\$ 2,123,198</u>

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

4. CAPITAL ASSETS

Capital asset activity for the year ended April 30, 2013 was as follows:

	Balances May 1	Increases	Decreases	Balances April 30
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 5,288,336	\$ -	\$ 1,598,138	\$ 3,690,198
Total capital assets not being depreciated	5,288,336	-	1,598,138	3,690,198
Capital assets being depreciated				
Buildings and improvements	5,981,225	152,591	-	6,133,816
Machinery, vehicles, and equipment	2,700,690	148,062	-	2,848,752
Infrastructure	12,768,226	-	-	12,768,226
Total capital assets being depreciated	21,450,141	300,653	-	21,750,794
Less accumulated depreciation for				
Buildings and improvements	2,456,172	125,728	-	2,581,900
Machinery, vehicles, and equipment	1,419,077	239,028	-	1,658,105
Infrastructure	7,741,744	472,242	-	8,213,986
Total accumulated depreciation	11,616,993	836,998	-	12,453,991
Total capital assets being depreciated, net	9,833,148	(536,345)	-	9,296,803
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 15,121,484	\$ (536,345)	\$ 1,598,138	\$ 12,987,001

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 51,034
Public safety	161,145
Highways and streets	624,819
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	\$ 863,998

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

4. CAPITAL ASSETS (Continued)

	Balances May 1	Increases	Decreases	Balances April 30
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 100,000	\$ -	\$ -	\$ 100,000
Total capital assets not being depreciated	100,000	-	-	100,000
Capital assets being depreciated				
Buildings and improvements	6,989,234	-	-	6,989,234
Machinery and equipment	832,615	-	-	832,615
Infrastructure	7,984,691	-	-	7,984,691
Total capital assets being depreciated	15,806,540	-	-	15,806,540
Less accumulated depreciation for				
Buildings and improvements	2,823,562	190,699	-	3,014,261
Machinery and equipment	828,616	500	-	829,116
Infrastructure	5,180,809	147,935	-	5,328,744
Total accumulated depreciation	8,832,987	339,134	-	9,172,121
Total capital assets being depreciated, net	6,973,553	(339,134)	-	6,634,419
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET				
	\$ 7,073,553	\$ (339,134)	\$ -	\$ 6,734,419

5. RISK MANAGEMENT

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

Intergovernmental Risk Management Agency (IRMA)

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

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

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.

5. RISK MANAGEMENT (Continued)

Intergovernmental Risk Management Agency (IRMA) (Continued)

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the by-laws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to a membership year during which they were a member. Supplemental contributions may be required to fund these deficits. The City is aware of no additional contributions due to IRMA as of April 30, 2013.

Intergovernmental Personnel Benefit Cooperative (IPBC)

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

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

6. LONG-TERM DEBT

a. General Obligation Bonds

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

A summary of changes in long-term debt reported in the governmental activities of the City for the year ended April 30, 2013 is as follows:

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

6. LONG-TERM DEBT (Continued)

Governmental Activities

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
\$2,600,000 General Obligation Bonds, Series 2007B are due in annual installments (beginning December 15, 2012) ranging from \$390,000 to \$475,000 with interest at 4.000%. The last payment is due December 15, 2017.	Debt Service	\$ 2,600,000	\$ -	\$ 390,000	\$ 2,210,000	\$ 410,000
\$2,370,000 General Obligation Bonds, Series 2008 are due in annual installments (beginning January 1, 2009) ranging from \$115,000 to \$190,000 with interest from 3.50% to 4.00%. The last payment due is January 1, 2024.	Capital Improvement	1,865,000	-	130,000	1,735,000	135,000
TOTAL GOVERNMENTAL BONDED DEBT		\$ 4,465,000	\$ -	\$ 520,000	\$ 3,945,000	\$ 545,000

Business-Type Activities

Issue	Fund Debt Retired by	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
\$3,900,000 General Obligation Water Bonds, Series 2006 are due in annual installments (beginning December 15, 2007) ranging from \$60,000 to \$300,000 with interest from 4.10% to 4.30%. The last payment is due on December 15, 2025.	Water	\$ 3,225,000	\$ -	\$ 2,860,000	\$ 365,000	\$ 180,000
\$2,810,000 General Obligation Refunding Bonds, Series 2012 are due in annual installments (beginning December 15, 2012) ranging from \$20,000 to \$290,000 with interest from 2.00% to 3.50%. The last payment is due on December 15, 2025.	Water	-	2,810,000	20,000	2,790,000	20,000
TOTAL BUSINESS-TYPE BONDED DEBT		\$ 3,225,000	\$ 2,810,000	\$ 2,880,000	\$ 3,155,000	\$ 200,000

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

6. LONG-TERM DEBT (Continued)

b. Installment Contracts

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

c. Debt Service Requirements to Maturity

Annual debt service requirements to maturity are as follows:

Fiscal Year	Governmental Activities General Obligation Bonds			Business-Type Activities General Obligation Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2014	\$ 545,000	\$ 155,719	\$ 700,719	\$ 200,000	\$ 99,581	\$ 299,581
2015	565,000	134,256	699,256	205,000	91,756	296,756
2016	585,000	112,006	697,006	215,000	83,725	298,725
2017	615,000	88,969	703,969	220,000	79,425	299,425
2018	635,000	64,563	699,563	225,000	75,025	300,025
2019	165,000	39,363	204,363	230,000	68,275	298,275
2020	170,000	32,969	202,969	240,000	61,375	301,375
2021	175,000	26,381	201,381	245,000	54,175	299,175
2022	185,000	19,600	204,600	260,000	46,825	306,825
2023	190,000	12,200	202,200	265,000	39,025	304,025
2024	115,000	4,600	119,600	275,000	29,750	304,750
2025	-	-	-	285,000	20,125	305,125
2026	-	-	-	290,000	10,150	300,150
TOTAL	\$ 3,945,000	\$ 690,626	\$ 4,635,626	\$ 3,155,000	\$ 759,212	\$ 3,914,212

Fiscal Year	Governmental Activities Installment Contract - 2011		
	Principal	Interest	Total
2014	\$ 160,500	\$ 4,845	\$ 165,345
2015	162,466	2,437	164,903
TOTAL	\$ 322,966	\$ 7,282	\$ 330,248

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

6. LONG-TERM DEBT (Continued)

d. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities during fiscal year 2013:

	Balances May 1	Additions	Reductions	Balances April 30	Due Within One Year
GOVERNMENTAL ACTIVITIES					
General obligation bonds	\$ 4,465,000	\$ -	\$ 520,000	\$ 3,945,000	\$ 545,000
Installment contract - 2011	483,466	-	160,500	322,966	160,500
Unamortized bond premium	19,610	-	3,268	16,342	-
Compensated absences payable*	501,332	254,767	75,200	680,899	102,135
Net pension obligation*	46,893	-	1,811	45,082	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 5,516,301	\$ 254,767	\$ 760,779	\$ 5,010,289	\$ 807,635
BUSINESS-TYPE ACTIVITIES					
General obligation bonds	\$ 3,225,000	\$ 2,810,000	\$ 2,880,000	\$ 3,155,000	\$ 200,000
Unamortized bond discount	(10,619)	-	(3,540)	(7,079)	-
Unamortized bond premium	-	174,160	-	174,160	-
Compensated absences payable	46,433	3,933	30,561	19,805	2,971
Net pension obligation	5,210	2,926	-	8,136	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 3,266,024	\$ 2,991,019	\$ 2,907,021	\$ 3,350,022	\$ 202,971

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

e. Line of Credit

On February 18, 2010, the City entered into a line of credit to cover any shortfalls in cash. The maximum amount that can be drawn down is \$1,250,000. Amounts drawn under the line of credit at April 30, 2013 totaled \$0. The line of credit was not used in fiscal year 2013.

f. Advance Refunding

On July 12, 2012, the City issued \$2,810,000 General Obligation Refunding Bonds, Series 2012 to refund a portion of the General Obligation Water Bonds, Series 2006. \$2,954,119 of the proceeds, including reoffering premium, have been deposited onto an irrevocable trust to advance refund, through an in-substance defeasance, \$2,690,000 of the General Obligation Water Bonds, Series 2006. Through the refunding, the City reduced its overall debt service by \$127,079 and had an economic gain of \$108,926. As of April 30, 2013, \$2,690,000 of the defeased bonds were outstanding to be paid from escrow.

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

7. INDIVIDUAL FUND DISCLOSURES

Due from/to other funds at April 30, 2013 consist of the following:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	<u>\$ 22,692</u>

The purpose of this amount due to the General Fund from the Motor Fuel Tax Fund is to allocate personnel costs for projects. The balance is expected to be repaid within one year.

Transfers between funds at April 30, 2013 consist of the following:

Fund	Transfers In	Transfers Out
General	\$ -	\$ 2,800,000
Capital Improvements	<u>2,800,000</u>	<u>-</u>
TOTAL	<u>\$ 2,800,000</u>	<u>\$ 2,800,000</u>

The purpose of the transfer is as follows:

- \$2,800,000 transferred from the General Fund to the Capital Improvements Fund for capital projects. This transfer will not be repaid.

8. COMMITMENTS

DuPage Water Commission

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

Fiscal Year Ending April 30	Amount
2014	\$ 278,658
2015	278,658
2016	278,658
2017	278,658

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

9. CONTINGENT LIABILITIES

a. Litigation

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

b. DuPage Water Commission

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

c. Economic Incentive Agreement

The City entered into an agreement in April 2012 with two local businesses wherein the City will rebate up to a net present value of \$4,000,000 of incremental sales tax revenue, discounted at 8.15%. The agreement is contingent upon the completion of an expansion project by businesses.

The City entered into an agreement in February 2013 with a local business wherein the City will rebate up to \$750,000 of sales tax revenue over 11 years, contingent on the renewal of a retail lease renewal.

10. EMPLOYEE RETIREMENT SYSTEMS

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

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. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after 10 years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with 10 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The City is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer required contribution for the calendar year ended December 31, 2012 was 12.64% 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, 2013, the Police Pension Plan membership consisted of:

Retirees and beneficiaries currently receiving benefits	
Terminated employees entitled to benefits but not yet receiving them	21
Current employees	
Vested	26
Nonvested	6
	<hr/>
TOTAL	<u>53</u>

10. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Police Pension Plan (Continued)

The Police Pension Plan provides retirement benefits as well as death and disability benefits. Tier 1 employees (those hired as a police officer prior to January 1, 2011) attaining the age of 50 or older with 20 or more years of creditable service are entitled to receive an annual retirement benefit equal to one-half of the salary attached to the rank held on the last day of service, or for one year prior to the last day, whichever is greater. The annual benefit shall be increased by 2.50% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75.00% of such salary. Employees with at least eight years but less than 20 years of credited service may retire at or after age 60 and receive a reduced benefit. The monthly benefit of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and be paid upon reaching the age of at least 55 years, by 3.00% of the original pension and 3.00% compounded annually thereafter.

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

Employees are required by ILCS to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plan as actuarially determined by an enrolled actuary and the administrative costs. Effective January 1, 2011, the City has until the year 2040 to fund 90% of the past service costs for the Police Pension Plan. For the year ended April 30, 2013, the City's contribution was 40.07% of covered payroll.

10. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting

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

Method Used to Value Investments

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

Administrative Costs

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

c. Annual Pension Costs

Employer contributions have been determined as follows:

	Illinois Municipal Retirement	Police Pension
Actuarial valuation date	December 31, 2010	April 30, 2012
Actuarial cost method	Entry-Age Normal	Entry-Age Normal
Asset valuation method	5 Year Smoothed Market	Market
Amortization method	Level Percentage of Payroll	Level Percentage of Payroll
Amortization period	30 Years, Open	29 Years, Closed

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

10. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Annual Pension Costs (Continued)

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

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

	For Fiscal Year	Illinois Municipal Retirement	Police Pension
Annual pension cost (APC)	2011 2012 2013	\$ 365,099 297,056 311,928	\$ 1,102,913 1,173,219 982,046
Actual contribution	2011 2012 2013	\$ 335,252 284,897 310,813	\$ 1,113,781 1,185,029 1,092,730
Percentage of APC contributed	2011 2012 2013	91.82% 95.91% 99.64%	100.99% 101.01% 111.27%
NPO (asset)	2011 2012 2013	\$ 39,944 52,103 53,218	\$ (64,073) (75,883) (186,567)

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

10. EMPLOYEE RETIREMENT SYSTEMS (Continued)

The NPO (asset) as of April 30, 2013 has been calculated as follows:

c. Annual Pension Costs (Continued)

	Illinois Municipal Retirement	Police Pension
Annual required contribution	\$ 310,813	\$ 984,942
Interest on net pension obligation	3,908	(5,312)
Adjustment to annual required contributions	(2,793)	2,416
Annual pension cost	311,928	982,046
Contributions made	310,813	1,092,730
Increase (decrease) in net pension obligation (asset)	1,115	(110,684)
Net pension obligation (asset), beginning of year	52,103	(75,883)
NET PENSION OBLIGATION (ASSET), END OF YEAR	\$ 53,218	\$ (186,567)

d. Funded Status

The funded status of the plans as of April 30, 2013 were as follows:

	Illinois Municipal Retirement	Police Pension
Actuarial valuation date	December 31, 2012	April 30, 2013
Actuarial accrued liability (AAL)	\$ 8,699,564	\$ 34,738,244
Actuarial value of plan assets	5,970,600	21,733,612
Unfunded actuarial accrued liability (UAAL)	2,728,964	13,004,632
Funded ratio (actuarial value of plan assets/AAL)	68.63%	62.56%
Covered payroll (active plan members)	\$ 2,329,264	\$ 2,913,928
UAAL as a percentage of covered payroll	117.16%	446.29%

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

10. EMPLOYEE RETIREMENT SYSTEMS (Continued)

d. Funded Status (Continued)

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

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

11. LEASE AGREEMENTS

As of April 30, 2013, the City has rental agreements with seven retailers for the rental of business space of the strip mall property at 7515 South Cass. The seven retailers will pay the City a combined total of \$13,300 on a month-to-month basis.

12. OTHER POSTEMPLOYMENT BENEFITS

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

13. PRIOR PERIOD ADJUSTMENTS

Net position of governmental activities and the Water Operations Fund have been restated by \$(15,251) and \$(25,824), respectively, due to the elimination of previous bond issuance costs, which were being amortized over the life of the bonds. With the implementation of GASB Statement No. 65, the City is required to expense these amounts as the bonds are issued and to apply this change retroactively.

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, 2013
(With Prior Year Actual)

	2013		Variance Over (Under)	2012 Actual
	Original and Final Budget	Actual		
REVENUES				
Taxes	\$ 4,024,850	\$ 3,993,543	\$ (31,307)	\$ 4,348,505
Licenses, permits and fees	803,000	1,034,776	231,776	932,158
Intergovernmental	6,958,415	7,448,362	489,947	7,133,538
Charges for services	504,802	681,129	176,327	925,048
Investment income	23,000	24,008	1,008	21,778
Miscellaneous	355,000	295,126	(59,874)	405,300
Total revenues	12,669,067	13,476,944	807,877	13,766,327
EXPENDITURES				
Current				
General government	1,677,876	1,588,177	(89,699)	1,573,079
Highways and streets	1,859,826	1,620,121	(239,705)	1,762,107
Public safety	7,125,638	6,768,914	(356,724)	7,753,703
Debt service				
Principal	143,771	160,500	16,729	510,970
Interest	27,262	4,592	(22,670)	27,262
Total expenditures	10,834,373	10,142,304	(692,069)	11,627,121
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,834,694	3,334,640	1,499,946	2,139,206
OTHER FINANCING SOURCES (USES)				
Installment contract proceeds	-	-	-	483,466
Transfers in (out)	(2,800,000)	(2,800,000)	-	(3,000,000)
Proceeds from sale of assets	25,000	27,842	2,842	24,444
Total other financing sources (uses)	(2,775,000)	(2,772,158)	2,842	(2,492,090)
NET CHANGE IN FUND BALANCE	\$ (940,306)	562,482	\$ 1,502,788	(352,884)
FUND BALANCE, MAY 1		4,108,526		4,461,410
FUND BALANCE, APRIL 30		\$ 4,671,008		\$ 4,108,526

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND

For the Year Ended April 30, 2013

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)
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%
2009	5,596,856	8,049,960	69.53%	2,453,104	3,169,693	77.39%
2010	6,345,481	8,800,442	72.10%	2,454,961	2,962,084	82.88%
2011	5,971,006	8,414,833	70.96%	2,443,827	2,579,318	94.75%
2012	5,970,600	8,699,564	68.63%	2,728,964	2,329,264	117.16%

(See independent auditor's report.)

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

For the Year Ended April 30, 2013

Actuarial Valuation Date April 30,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2008	\$ 14,711,377	\$ 26,025,510	56.53%	\$ 11,314,133	\$ 2,839,516	398.45%
2009	14,488,861	28,067,625	51.62%	13,578,764	3,059,620	443.81%
2010	16,866,119	30,626,124	55.07%	13,760,005	3,282,075	419.25%
2011	18,838,718	31,056,795	60.66%	12,218,077	3,089,788	395.43%
2012	20,048,107	32,785,742	61.15%	12,737,635	2,957,431	430.70%
2013	21,733,612	34,738,244	62.56%	13,004,632	2,913,928	446.29%

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

For the Year Ended April 30, 2013

<u>Fiscal Year</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2008	\$ 371,672	\$ 371,672	100.00%
2009	306,740	306,740	100.00%
2010	303,386	303,386	100.00%
2011	335,252	364,883	91.88%
2012	284,897	296,202	96.18%
2013	310,813	310,813	100.00%

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
POLICE PENSION FUND

For the Year Ended April 30, 2013

Fiscal Year	Employer Contributions	Annual Required Contribution (ARC)	Percentage Contributed
2008	\$ 859,300	\$ 807,108	106.47%
2009	937,066	927,983	100.98%
2010	949,373	939,778	101.02%
2011	1,113,781	1,103,909	100.89%
2012	1,185,029	1,174,292	100.91%
2013	1,092,730	984,942	110.94%

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

April 30, 2013

1. BUDGETS

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

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

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

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

2. EXCESS OF ACTUAL EXPENDITURES OVER BUDGET

Fund	Budget	Actual
Motor Fuel Tax	\$ 536,860	\$ 555,186
Water Operations	5,394,142	5,450,485

MAJOR GOVERNMENTAL FUNDS

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

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

CITY OF DARIEN, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
GENERAL FUNDFor the Year Ended April 30, 2013
(With Prior Year Actual)

	2013			2012 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
TAXES				
Property taxes - current	\$ 1,617,850	\$ 1,636,277	\$ 18,427	\$ 2,018,860
Road and bridge tax	185,000	193,771	8,771	187,391
Municipal utility tax	1,121,000	1,115,615	(5,385)	1,057,889
Telecommunication tax	965,000	914,897	(50,103)	953,775
Amusement tax	100,000	78,534	(21,466)	92,249
Hotel/motel tax	31,000	48,722	17,722	32,451
Replacement tax	5,000	5,727	727	5,890
Total taxes	4,024,850	3,993,543	(31,307)	4,348,505
LICENSES, PERMITS, AND FEES				
Business licenses	40,000	44,953	4,953	39,381
Liquor licenses	50,000	55,100	5,100	53,000
Contractors licenses	12,000	18,420	6,420	18,710
Court fines	150,000	151,488	1,488	142,598
Ordinance fines	15,000	25,719	10,719	28,860
Building permits and fees	45,000	140,120	95,120	74,573
Cable TV franchise fees	320,000	332,167	12,167	313,671
PEG fees AT&T	-	12,639	12,639	12,339
NICOR franchise fees	38,000	29,975	(8,025)	31,772
Public hearing fees	5,000	5,159	159	7,907
Elevator inspections	4,000	5,307	1,307	5,090
Public improvement permit fees	-	3,790	3,790	250
Engineering fee reimbursements	20,000	52,221	32,221	40,122
DUI technology fines	4,000	9,880	5,880	8,435
Police special service	100,000	146,470	46,470	155,400
Stormwater management fees	-	1,368	1,368	50
Total licenses, permits, and fees	803,000	1,034,776	231,776	932,158
INTERGOVERNMENTAL				
State income taxes	1,722,708	1,990,401	267,693	1,813,435
Local use tax	335,707	351,018	15,311	322,118
Sales tax	4,900,000	5,013,078	113,078	4,942,309
DADC distribution	-	92,860	92,860	-
Grants	-	1,005	1,005	46,754
Drug seizure receipts	-	-	-	8,922
Total intergovernmental	6,958,415	7,448,362	489,947	7,133,538

(This schedule is continued on the following page.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2013
(With Prior Year Actual)

	2013			2012 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
CHARGES FOR SERVICES				
Towing fees	\$ 40,000	\$ 100,098	\$ 60,098	\$ 94,533
Booking fees	-	-	-	2,400
Police report/prints	4,500	5,505	1,005	6,675
Inspection/tap on/permits	-	2,500	2,500	975
Rents	382,302	386,469	4,167	385,100
Other reimbursements	65,000	115,199	50,199	274,597
Residential concrete reimbursement	-	55,139	55,139	145,123
Reimbursement - rear yard drain	-	2,639	2,639	1,500
Maintenance reimbursements	13,000	3,751	(9,249)	3,915
Mail box reimbursement	-	2,303	2,303	2,350
Sales of wood chips	-	3,890	3,890	4,430
Operations revenue	-	3,636	3,636	3,450
Total charges for services	504,802	681,129	176,327	925,048
INVESTMENT INCOME				
Investment income	23,000	24,008	1,008	21,778
Total investment income	23,000	24,008	1,008	21,778
MISCELLANEOUS				
Water share	250,000	250,000	-	250,000
D.A.R.E. contributions	-	-	-	500
Reimbursement - workers compensation	-	-	-	81,044
Impact fees	-	5,263	5,263	-
Miscellaneous	105,000	39,863	(65,137)	73,756
Total miscellaneous	355,000	295,126	(59,874)	405,300
TOTAL REVENUES	\$ 12,669,067	\$ 13,476,944	\$ 807,877	\$ 13,766,327

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended April 30, 2013
(With Prior Year Actual)

	2013		Variance Over (Under)	2012 Actual
	Original and Final Budget	Actual		
GENERAL GOVERNMENT				
Administration				
Personnel services				
Salaries	\$ 453,500	\$ 457,488	\$ 3,988	\$ 435,145
Overtime	2,000	84	(1,916)	-
Social security	25,056	23,473	(1,583)	23,896
Medicare	6,634	6,109	(525)	6,376
IMRF	57,828	59,593	1,765	54,880
Medical/life insurance	60,690	60,139	(551)	60,015
Supplemental pensions	23,984	24,806	822	24,253
Total personnel services	629,692	631,692	2,000	604,565
Materials and supplies				
Dues and subscriptions	2,400	2,818	418	2,944
Liability insurance	48,120	30,331	(17,789)	52,379
Legal notices	8,000	7,052	(948)	8,427
Maintenance - building	10,400	2,218	(8,182)	6,354
Maintenance - equipment	13,000	10,794	(2,206)	7,778
Maintenance - grounds	7,000	4,166	(2,834)	799
Maintenance - vehicles	-	-	-	170
Postage/mailings	5,200	6,001	801	3,882
Printing and forms	4,000	2,529	(1,471)	3,679
Public relations	29,000	27,518	(1,482)	26,527
Rent - equipments	2,400	2,412	12	2,340
Supplies - office	11,000	9,852	(1,148)	9,722
Supplies - other	1,250	42	(1,208)	503
Training and education	4,500	2,885	(1,615)	878
Travel/meetings	2,000	262	(1,738)	240
Telephone	62,500	59,609	(2,891)	57,716
Utilities	3,500	3,102	(398)	3,299
Gas and oil	7,900	7,227	(673)	6,741
Vehicle	2,000	360	(1,640)	-
Total materials and supplies	224,170	179,178	(44,992)	194,378
Contractual services				
Audit	12,000	12,200	200	11,675
Consulting/professional	86,305	86,690	385	82,239
Contingency	10,000	3,496	(6,504)	3,622
Janitorial services	16,500	14,334	(2,166)	13,002
Total contractual services	124,805	116,720	(8,085)	110,538
Total administration	978,667	927,590	(51,077)	909,481
City Council				
Personnel services				
Salaries	42,750	42,750	-	42,450
Social security	2,651	2,807	156	2,632
Medicare	620	657	37	616
IMRF	-	-	-	36
Total personnel services	46,021	46,214	193	45,734

(This schedule is continued on the following pages.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2013
(With Prior Year Actual)

	2013		Variance Over (Under)	2012 Actual
	Original and Final Budget	Actual		
GENERAL GOVERNMENT (Continued)				
City Council (Continued)				
Materials and supplies				
Board and commissions	\$ 2,500	\$ 1,335	\$ (1,165)	\$ 1,246
Cable operations	22,500	34,768	12,268	749
Dues and subscriptions	100	-	(100)	-
Liability insurance	41,930	34,485	(7,445)	43,281
Public relations	2,000	1,429	(571)	1,143
Supplies - other	-	45	45	-
Travel/meetings	1,000	97	(903)	516
Total materials and supplies	70,030	72,159	2,129	46,935
Contractual services				
Consulting/professional	15,000	3,045	(11,955)	24,393
Tolley contracts	900	249	(651)	64
Total contractual services	15,900	3,294	(12,606)	24,457
Total city council	131,951	121,667	(10,284)	117,126
Community development				
Personnel services				
Salaries	277,807	278,924	1,117	272,560
Overtime	500	504	4	-
Social security	15,416	15,384	(32)	14,862
Medicare	4,057	3,941	(116)	3,827
IMRF	35,368	35,329	(39)	33,024
Medical/life insurance	38,522	38,253	(269)	36,105
Supplemental pensions	3,600	2,400	(1,200)	3,323
Total personnel services	375,270	374,735	(535)	363,701
Materials and supplies				
Boards and commissions	2,400	1,379	(1,021)	2,043
Dues and subscriptions	750	453	(297)	453
Liabilities insurance	41,540	33,010	(8,530)	35,427
Maintenance - vehicles	1,200	1,090	(110)	107
Postage/mailings	-	-	-	1,222
Printing and forms	2,639	985	(1,654)	792
Supplies - office	450	114	(336)	21
Training and educational	500	-	(500)	510
Travel/meetings	1,400	160	(1,240)	80
Gas and oil	1,995	1,483	(512)	1,633
Total materials and supplies	52,874	38,674	(14,200)	42,288
Contractual services				
Consulting/professional	29,467	46,838	17,371	33,062
Consulting/professional reimbursable	54,347	48,084	(6,263)	67,276
Total contractual services	83,814	94,922	11,108	100,338
Total community development	511,958	508,331	(3,627)	506,327

(This schedule is continued on the following pages.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2013
(With Prior Year Actual)

	2013		Variance Over (Under)	2012 Actual
	Original and Final Budget	Actual		
GENERAL GOVERNMENT (Continued)				
Business district				
Personnel services				
Liability insurance	\$ 3,300	\$ 3,500	\$ 200	\$ 3,459
Total professional services	3,300	3,500	200	3,459
Contractual services				
Maintenance - building	-	-	-	-
Maintenance - grounds	32,000	15,628	(16,372)	21,746
Utilities	2,500	10,992	8,492	10,378
Maintenance - equipment	17,500	469	(17,031)	4,562
Total contractual services	52,000	27,089	(24,911)	36,686
Total business district	55,300	30,589	(24,711)	40,145
Total general government	1,677,876	1,588,177	(89,699)	1,573,079
HIGHWAYS AND STREETS				
Public works				
Personnel services				
Salaries	499,022	517,169	18,147	594,397
Overtime	80,000	40,605	(39,395)	9,448
Social security	57,204	32,362	(24,842)	35,788
Medicare	13,378	7,576	(5,802)	8,469
IMRF	110,251	70,604	(39,647)	71,379
Medical/life insurance	156,469	120,664	(35,805)	126,374
Supplemental pensions	2,400	3,369	969	2,677
Total personnel services	918,724	792,349	(126,375)	848,532
Materials and supplies				
Liability insurance	57,142	52,268	(4,874)	55,267
Maintenance - building	80,986	45,091	(35,895)	18,595
Maintenance - equipment	21,050	20,443	(607)	27,772
Maintenance - vehicles	30,500	30,812	312	24,358
Postage/mailings	1,000	1,680	680	1,197
Rent - equipment	22,950	11,537	(11,413)	18,044
Supplies - office	1,575	4,461	2,886	1,918
Supplies - other	40,050	27,726	(12,324)	35,144
Small tools and equipment	3,850	3,969	119	14,751
Training and education	5,675	1,109	(4,566)	712
Uniforms	6,440	5,043	(1,397)	3,947
Utilities	3,650	3,366	(284)	3,029
Gas and oil	96,950	67,882	(29,068)	65,923
Total materials and supplies	371,818	275,387	(96,431)	270,657
Contractual services				
Consulting/professional	49,600	44,281	(5,319)	46,423
Forestry	36,960	20,898	(16,062)	27,438
Street light operation and maintenance	94,200	98,753	4,553	87,746
Tree trim - removal	127,702	84,812	(42,890)	98,405

(This schedule is continued on the following pages.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2013
(With Prior Year Actual)

	2013		Variance Over (Under)	2012 Actual
	Original and Final Budget	Actual		
HIGHWAYS AND STREETS (Continued)				
Public works (Continued)				
Contractual services (Continued)				
Residential concrete program	\$ -	\$ 69,049	\$ 69,049	\$ 146,455
Rear yard drain projects	-	511	511	-
Street sweeping	33,435	23,863	(9,572)	18,380
Mosquito abatement	40,887	40,887	-	40,887
Drainage projects	34,500	23,497	(11,003)	30,918
Total contractual services	417,284	406,551	(10,733)	496,652
Capital outlay				
Equipment	152,000	145,834	(6,166)	146,266
Total capital outlay	152,000	145,834	(6,166)	146,266
Total public works	1,859,826	1,620,121	(239,705)	1,762,107
Total highways and streets	1,859,826	1,620,121	(239,705)	1,762,107
PUBLIC SAFETY				
Police department				
Personnel services				
Salaries	423,999	451,217	27,218	427,123
Salaries - officers	3,375,097	3,232,947	(142,150)	3,440,754
Overtime	509,000	404,861	(104,139)	491,446
Social security	28,242	26,555	(1,687)	27,018
Medicare	55,000	50,034	(4,966)	51,193
IMRF	53,468	63,854	10,386	54,112
Medical/life insurance	505,614	445,341	(60,273)	419,350
Police pension	1,082,589	1,092,729	10,140	1,185,029
Supplemental pensions	52,800	47,614	(5,186)	48,495
Total personnel services	6,085,809	5,815,152	(270,657)	6,144,520
Materials and supplies				
Animal control	1,500	190	(1,310)	1,049
Auxiliary police	8,400	3,507	(4,893)	4,149
Boards and commissions	41,000	16,039	(24,961)	440
Dues and subscriptions	3,700	2,279	(1,421)	3,681
Investigation and equipment	49,639	9,438	(40,201)	20,760
Liability insurance	202,790	198,776	(4,014)	201,097
Maintenance - building	-	560	560	47,375
Maintenance - equipment	32,183	20,165	(12,018)	10,576
Maintenance - vehicles	26,000	36,056	10,056	50,347
Postage/mailings	4,100	4,318	218	3,120
Printing and forms	4,500	1,123	(3,377)	3,524
Public relations	14,750	4,007	(10,743)	5,658
Supplies - office	7,000	5,400	(1,600)	6,091
Training and education	20,000	15,269	(4,731)	16,704
Travel/meetings	8,800	4,428	(4,372)	5,852

(This schedule is continued on the following page.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2013
(With Prior Year Actual)

	2013		Variance Over (Under)	2012 Actual
	Original and Final Budget	Actual		
PUBLIC SAFETY (Continued)				
Police department (Continued)				
Materials and supplies (Continued)				
Telephone	\$ 12,900	\$ 10,761	\$ (2,139)	\$ 14,567
Uniforms	40,950	26,474	(14,476)	31,836
Utilities	10,000	5,530	(4,470)	5,283
Gas and oil	136,637	128,786	(7,851)	145,421
Total materials and supplies	624,849	493,106	(131,743)	577,530
Contractual services				
Consulting/professional	356,940	343,209	(13,731)	349,101
Contractual services	-	-	-	24,304
Dumeg/flat/child center	26,240	26,240	-	26,610
Total contractual services	383,180	369,449	(13,731)	400,015
Capital outlay				
Equipment	31,800	91,207	59,407	630,010
Total capital outlay	31,800	91,207	59,407	630,010
Total police department	7,125,638	6,768,914	(356,724)	7,752,075
Total public safety	7,125,638	6,768,914	(356,724)	7,752,075
DEBT SERVICE				
Principal	143,771	160,500	16,729	510,970
Interest	27,262	4,592	(22,670)	27,262
Total debt service	171,033	165,092	(5,941)	538,232
TOTAL EXPENDITURES	\$ 10,834,373	\$ 10,142,304	\$ (692,069)	\$ 11,625,493

(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, 2013
(With Prior Year Actual)

	2013			2012 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
REVENUES				
Taxes	\$ 202,194	\$ 203,097	\$ 903	\$ 202,256
Intergovernmental	-	-	-	150,000
Charges for services	-	83,111	83,111	-
Investment income	4,000	54,124	50,124	18,684
Total revenues	206,194	340,332	134,138	370,940
EXPENDITURES				
Current				
Highways and streets				
Contractual services	-	52,278	52,278	-
Capital outlay	3,005,550	2,889,043	(116,507)	2,082,177
Debt service				
Principal payments	202,194	130,000	(72,194)	125,000
Interest and fiscal charges	-	72,622	72,622	76,569
Total expenditures	3,207,744	3,143,943	(63,801)	2,283,746
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,001,550)	(2,803,611)	197,939	(1,912,806)
OTHER FINANCING SOURCES (USES)				
Transfers in	2,800,000	2,800,000	-	3,005,946
Proceeds from sale of assets	1,800,000	1,950,000	150,000	656,875
Total other financing sources (uses)	4,600,000	4,750,000	150,000	3,662,821
NET CHANGE IN FUND BALANCE	\$ 1,598,450	1,946,389	\$ 347,939	1,750,015
FUND BALANCE, MAY 1		1,864,708		114,693
FUND BALANCE, APRIL 30		\$ 3,811,097		\$ 1,864,708

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

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

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

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

DEBT SERVICE FUNDS

Debt Service Fund - The Debt Service Fund is used to account for the repayment of the General Obligation Bonds, Series 2007B financing is provided by a restricted property tax levy.

CITY OF DARIEN, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

April 30, 2013

	Special Revenue			Debt Service		Total
	Motor Fuel Tax	Special Service Area	Drug Seizure	Debt Service		
ASSETS						
Cash and cash equivalents	\$ 285,210	\$ 8,932	\$ 10,850	\$ 7,860		\$ 312,852
Receivables						
Property taxes	-	-	-	498,400		498,400
Intergovernmental	37,982	-	-	-		37,982
Other	-	-	-	-		-
TOTAL ASSETS	\$ 323,192	\$ 8,932	\$ 10,850	\$ 506,260		\$ 849,234
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 7,791	\$ -	\$ 182	\$ -		\$ 7,973
Due to other funds	22,692	-	-	-		22,692
Total liabilities	30,483	-	182	-		30,665
DEFERRED INFLOWS OF RESOURCES						
Unavailable property taxes	-	-	-	498,400		498,400
Total liabilities and deferred inflows of resources	30,483	-	182	498,400		529,065
FUND BALANCES						
Restricted						
Special service area	-	8,932	-	-		8,932
Public safety	-	-	10,668	-		10,668
Highways and streets	292,709	-	-	-		292,709
Debt service	-	-	-	7,860		7,860
Total fund balances	292,709	8,932	10,668	7,860		320,169
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 323,192	\$ 8,932	\$ 10,850	\$ 506,260		\$ 849,234

(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, 2013

	Special Revenue			Debt Service	Total
	Motor Fuel Tax	Special Service Area	Drug Seizure	Debt Service	
REVENUES					
Taxes	\$ -	\$ 5,031	\$ -	\$ 496,206	\$ 501,237
Intergovernmental	634,266	-	-	-	634,266
Investment income	3,805	146	319	1,822	6,092
Total revenues	638,071	5,177	319	498,028	1,141,595
EXPENDITURES					
Current					
Highways and streets	555,186	4,982	-	-	560,168
Public safety	-	-	926	-	926
Debt service					
Principal	-	-	-	390,000	390,000
Interest and fiscal charges	-	-	-	104,375	104,375
Total expenditures	555,186	4,982	926	494,375	1,055,469
NET CHANGE IN FUND BALANCES	82,885	195	(607)	3,653	86,126
FUND BALANCES, MAY 1	209,824	8,737	11,275	4,207	234,043
FUND BALANCES, APRIL 30	\$ 292,709	\$ 8,932	\$ 10,668	\$ 7,860	\$ 320,169

(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, 2013
(With Prior Year Actual)

	2013		Variance Over (Under)	2012 Actual
	Original and Final Budget	Actual		
REVENUES				
Intergovernmental				
MFT allotment	\$ 575,000	\$ 634,266	\$ 59,266	\$ 659,569
Investment income	-	3,805	3,805	964
Miscellaneous	-	-	-	-
Total revenues	<u>575,000</u>	<u>638,071</u>	<u>63,071</u>	<u>660,533</u>
EXPENDITURES				
Current				
Highways and streets				
Commodities	236,860	232,494	(4,366)	238,649
Wages	300,000	322,692	22,692	241,455
Capital Outlay	-	-	-	51,595
Total expenditures	<u>536,860</u>	<u>555,186</u>	<u>18,326</u>	<u>531,699</u>
NET CHANGE IN FUND BALANCE	<u>\$ 38,140</u>	<u>82,885</u>	<u>\$ 44,745</u>	<u>128,834</u>
FUND BALANCE, MAY 1		<u>209,824</u>		<u>80,990</u>
FUND BALANCE, APRIL 30		<u>\$ 292,709</u>		<u>\$ 209,824</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2013
(With Prior Year Actual)

	2013			2012 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
REVENUES				
Taxes	\$ 5,000	\$ 5,031	\$ 31	\$ 5,052
Investment income	-	146	146	149
Total revenues	5,000	5,177	177	5,201
EXPENDITURES				
Current				
Contractual services	5,500	4,982	(518)	4,848
Maintenance contracts	1,400	-	(1,400)	541
Total expenditures	6,900	4,982	(1,918)	5,389
NET CHANGE IN FUND BALANCE	<u>\$ (1,900)</u>	195	<u>\$ 2,095</u>	(188)
FUND BALANCE, MAY 1		<u>8,737</u>		<u>8,925</u>
FUND BALANCE, APRIL 30		<u>\$ 8,932</u>		<u>\$ 8,737</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, 2013
(With Prior Year Actual)

	2013		Variance Over (Under)	2012 Actual
	Original and Final Budget	Actual		
REVENUES				
Taxes	\$ 494,000	\$ 496,206	\$ 2,206	\$ 106,147
Investment income	300	1,822	1,522	233
Total revenues	<u>494,300</u>	<u>498,028</u>	<u>3,728</u>	<u>106,380</u>
EXPENDITURES				
Debt service				
Principal	496,802	390,000	(106,802)	-
Interest and fiscal charges	-	104,375	104,375	104,375
Total expenditures	<u>496,802</u>	<u>494,375</u>	<u>(2,427)</u>	<u>104,375</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,502)</u>	<u>3,653</u>	<u>\$ 6,155</u>	<u>2,005</u>
FUND BALANCE, MAY 1		<u>4,207</u>		<u>2,202</u>
FUND BALANCE, APRIL 30		<u>\$ 7,860</u>		<u>\$ 4,207</u>

(See independent auditor's report.)

MAJOR ENTERPRISE FUND

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

CITY OF DARIEN, ILLINOIS

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

For the Year Ended April 30, 2013
(With Prior Year Actual)

	2013			2012 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
OPERATING REVENUES				
Charges for services				
Water sales	\$ 5,308,219	\$ 5,714,354	\$ 406,135	\$ 4,562,083
Inspections/tap on/permits	4,000	24,502	20,502	16,385
Sale of meters	3,500	4,828	1,328	3,586
Other water sales	4,500	8,055	3,555	5,618
Total operating revenues	5,320,219	5,751,739	431,520	4,587,672
OPERATING EXPENSES EXCLUDING DEPRECIATION				
Personnel services				
Salaries	455,542	459,195	3,653	486,909
Overtime	50,000	27,999	(22,001)	26,310
Social security	34,444	30,592	(3,852)	28,561
Medicare	8,055	7,155	(900)	6,692
IMRF	67,672	50,451	(17,221)	47,142
Medical/life insurance	109,961	71,392	(38,569)	77,315
Supplemental pensions	2,520	1,200	(1,320)	3,600
Total personnel services	728,194	647,984	(80,210)	676,529
Materials and supplies				
Liability insurance	132,761	119,280	(13,481)	133,031
Maintenance - building	34,978	22,039	(12,939)	22,579
Maintenance - equipment	15,400	21,359	5,959	6,611
Maintenance - water system	129,700	125,074	(4,626)	119,588
Maintenance - laundromat	-	-	-	50
Postage	1,000	501	(499)	309
Quality controls	17,300	9,921	(7,379)	14,126
Service charge	250,000	250,000	-	250,000
Supplies - operation	6,360	256	(6,104)	1,350
Training and education	3,544	1,415	(2,129)	1,280
Telephone	10,749	9,828	(921)	9,971
Uniforms	3,100	2,318	(782)	2,339
Utilities	48,825	46,681	(2,144)	47,749
Vehicle (gas and oil)	19,750	23,843	4,093	20,246
Total materials and supplies	673,467	632,515	(40,952)	629,229
Contractual				
Audit	10,000	10,000	-	10,000
Consulting/professional	13,000	7,605	(5,395)	3,742
Leak detection	19,000	14,718	(4,282)	13,823
Data processing	150,000	153,109	3,109	150,158
Janitorial service	-	-	-	-
DuPage Water Commission	3,266,708	3,527,280	260,572	2,631,116
Total contractual	3,458,708	3,712,712	254,004	2,808,839

(This schedule is continued on the following page.)

CITY OF DARIEN, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL (Continued)
WATER OPERATIONS FUNDFor the Year Ended April 30, 2013
(With Prior Year Actual)

	2013			2012 Actual
	Original and Final Budget	Actual	Variance Over (Under)	
OPERATING EXPENSES				
EXCLUDING DEPRECIATION (Continued)				
Capital outlay				
Equipment	\$ 92,865	\$ 68,987	\$ (23,878)	\$ 45,469
Water meters	25,000	14,967	(10,033)	24,932
SCADA system	110,000	22,200	(87,800)	-
	<u>227,865</u>	<u>106,154</u>	<u>(121,711)</u>	<u>70,401</u>
Total capital outlay				
	<u>227,865</u>	<u>106,154</u>	<u>(121,711)</u>	<u>70,401</u>
Total operating expenses excluding depreciation	<u>5,088,234</u>	<u>5,099,365</u>	<u>11,131</u>	<u>4,184,998</u>
OPERATING INCOME	<u>231,985</u>	<u>652,374</u>	<u>420,389</u>	<u>402,674</u>
NONOPERATING REVENUES (EXPENSES)				
Investment income	9,000	18,592	9,592	19,977
Miscellaneous income	-	9,151	9,151	3,403
Debt service				
Principal repayment	(147,538)	(190,000)	(42,462)	(165,000)
Interest expense	(158,370)	(161,120)	(2,750)	(142,855)
	<u>(296,908)</u>	<u>(323,377)</u>	<u>(26,469)</u>	<u>(284,475)</u>
Total nonoperating revenues (expenses)				
	<u>(296,908)</u>	<u>(323,377)</u>	<u>(26,469)</u>	<u>(284,475)</u>
NET INCOME (LOSS) BUDGETARY BASIS	<u>\$ (64,923)</u>	<u>328,997</u>	<u>\$ 393,920</u>	<u>118,199</u>
Adjustments to GAAP basis				
Principal repayment		190,000		165,000
Depreciation		(339,134)		(344,539)
Total adjustments to GAAP basis		<u>(149,134)</u>		<u>(179,539)</u>
CHANGE IN NET POSITION		<u>179,863</u>		<u>(61,340)</u>
NET POSITION, MAY 1		<u>5,785,560</u>		<u>5,846,900</u>
Prior period adjustment		<u>(25,824)</u>		<u>-</u>
NET POSITION, MAY 1, RESTATED		<u>5,759,736</u>		<u>5,846,900</u>
NET POSITION, APRIL 30		<u>\$ 5,939,599</u>		<u>\$ 5,785,560</u>

(See independent auditor's report.)

FIDUCIARY FUNDS

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

Agency Funds - to account for amounts held in deposit.

CITY OF DARIEN, ILLINOIS

SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
POLICE PENSION FUND

For the Year Ended April 30, 2013

	<u>Actual</u>
ADDITIONS	
Contributions	
Employer	\$ 1,093,653
Employee	294,600
	<u>1,388,253</u>
Investment income	
Net appreciation in fair value of investments	1,077,263
Interest	627,887
	<u>1,705,150</u>
Total investment income	1,705,150
Less investment expense	(61,707)
	<u>1,643,443</u>
Net investment income	1,643,443
Total additions	<u>3,031,696</u>
DEDUCTIONS	
Pension benefits	1,322,693
Contractual services	16,346
Administrative expenses	7,150
	<u>1,346,189</u>
Total deductions	1,346,189
NET INCREASE	1,685,507
NET POSITION HELD IN TRUST FOR PENSION BENEFITS	
May 1	<u>20,048,106</u>
April 30	<u>\$ 21,733,613</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, 2013

	Balances May 1	Additions	Deletions	Balances April 30
ALL FUNDS				
ASSETS				
Cash and cash equivalents	\$ 13,059	\$ 185	\$ -	\$ 13,244
TOTAL ASSETS	\$ 13,059	\$ 185	\$ -	\$ 13,244
LIABILITIES				
Due to others	\$ 10,716	\$ 185	\$ -	\$ 10,901
Impact fees payable	2,317	-	-	2,317
Deposits payable	26	-	-	26
TOTAL LIABILITIES	\$ 13,059	\$ 185	\$ -	\$ 13,244
IMPACT FEES FUND				
ASSETS				
Cash and cash equivalents	\$ 13,033	\$ 185	\$ -	\$ 13,218
TOTAL ASSETS	\$ 13,033	\$ 185	\$ -	\$ 13,218
LIABILITIES				
Due to others	\$ 10,716	\$ 185	\$ -	\$ 10,901
Impact fees payable	2,317	-	-	2,317
TOTAL LIABILITIES	\$ 13,033	\$ 185	\$ -	\$ 13,218
DARIEN ESCROW FUND				
ASSETS				
Cash and cash equivalents	\$ 26	\$ -	\$ -	\$ 26
TOTAL ASSETS	\$ 26	\$ -	\$ -	\$ 26
LIABILITIES				
Deposits payable	\$ 26	\$ -	\$ -	\$ 26
TOTAL LIABILITIES	\$ 26	\$ -	\$ -	\$ 26

(See independent auditor's report.)

SUPPLEMENTAL DATA

CITY OF DARIEN, ILLINOIS

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

April 30, 2013

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
2014	\$ 180,000	\$ 15,056	\$ 195,056	2013	\$ 7,528	2013	\$ 7,528
2015	185,000	7,631	192,631	2014	7,631	2014	-
	<u>\$ 365,000</u>	<u>\$ 22,687</u>	<u>\$ 387,687</u>		<u>\$ 15,159</u>		<u>\$ 7,528</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

April 30, 2013

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
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>\$ 2,210,000</u>	<u>\$ 271,800</u>	<u>\$ 2,481,800</u>		<u>\$ 135,900</u>		<u>\$ 135,900</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION BONDS, SERIES 2008

April 30, 2013

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

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total	Interest Due on			
				July 1	Amount	Jan 1	Amount
2014	\$ 135,000	\$ 67,318	\$ 202,318	2013	\$ 33,659	2014	\$ 33,659
2015	140,000	62,256	202,256	2014	31,128	2015	31,128
2016	145,000	57,006	202,006	2015	28,503	2016	28,503
2017	155,000	51,570	206,570	2016	25,785	2017	25,785
2018	160,000	45,564	205,564	2017	22,782	2018	22,782
2019	165,000	39,362	204,362	2018	19,681	2019	19,681
2020	170,000	32,968	202,968	2019	16,484	2020	16,484
2021	175,000	26,380	201,380	2020	13,190	2021	13,190
2022	185,000	19,600	204,600	2021	9,800	2022	9,800
2023	190,000	12,200	202,200	2022	6,100	2023	6,100
2024	115,000	4,600	119,600	2023	2,300	2024	2,300
	<u>\$ 1,735,000</u>	<u>\$ 418,824</u>	<u>\$ 2,153,824</u>		<u>\$ 209,412</u>		<u>\$ 209,412</u>

(See independent auditor's report.)

CITY OF DARIEN, ILLINOIS

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

April 30, 2013

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

FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Total	Interest Due on			
				Jun 15	Amount	Dec 15	Amount
2014	\$ 20,000	\$ 84,525	\$ 104,525	2013	\$ 42,263	2013	\$ 42,262
2015	20,000	84,125	104,125	2014	42,063	2014	42,062
2016	215,000	83,725	298,725	2015	41,863	2015	41,862
2017	220,000	79,425	299,425	2016	39,713	2016	39,712
2018	225,000	75,025	300,025	2017	37,513	2017	37,512
2019	230,000	68,275	298,275	2018	34,138	2018	34,137
2020	240,000	61,375	301,375	2019	30,688	2019	30,687
2021	245,000	54,175	299,175	2020	27,088	2020	27,087
2022	260,000	46,825	306,825	2021	23,413	2021	23,412
2023	265,000	39,025	304,025	2022	19,513	2022	19,512
2024	275,000	29,750	304,750	2023	14,875	2023	14,875
2025	285,000	20,125	305,125	2024	10,063	2024	10,062
2026	290,000	10,150	300,150	2025	5,075	2025	5,075
	<u>\$ 2,790,000</u>	<u>\$ 736,525</u>	<u>\$ 3,526,525</u>		<u>\$ 368,268</u>		<u>\$ 368,257</u>

(See independent auditor's report.)

CITY OF DARIEN

**EXPENDITURE APPROVAL LIST
FOR CITY COUNCIL MEETING ON
September 16, 2013**

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		\$57,853.08
Water Fund		\$424,575.12
Motor Fuel Tax Fund		\$21,342.02
Water Depreciation Fund		
Debt Service Fund		
Capital Improvement Fund		
Special Service Area Tax Fund		
	Subtotal:	\$ 503,770.22
General Fund Payroll	<i>09/05/13</i>	\$ 228,821.75
Water Fund Payroll	<i>09/05/13</i>	\$ 17,856.64
	Subtotal:	\$ 246,678.39
Total to be Approved by City Council:		\$ 750,448.61

Approvals:

Kathleen Moesle Weaver, Mayor

JoAnne E. Ragona, City Clerk

Michael J. Coren, Treasurer

Bryon D. Vana, City Administrator

**CITY OF DARIEN
Expenditure Journal
General Fund
Administration
From 9/4/2013 Through 9/16/2013**

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
BEST QUALITY CLEANING, INC.	SEPTEMBER, 2013 JANITORIAL SERVICE	Janitorial Service	1,182.00	4345
CHASE CARD SERVICES	TOWN HALL MEETING ADVERTISING BOARDS	Public Relations	194.40	4239
CHASE CARD SERVICES	TECHNOLOGY & WAGE LAW TRAINING - COREN	Travel/Meetings	55.00	4265
COMCAST CABLE	INTERNET AT 1041 S. FRONTAGE - 8771 20 109 0343850	Consulting/Professional	94.85	4325
DUPAGE COUNTY RECORDER	R2013 119225 R2013 119226 - 1810 71ST STREET	Legal Notices	18.00	4221
HOME DEPOT	SUPPLIES - ACCOUNT 6035 3225 0082 1446	Maintenance - Grounds	50.67	4227
MUNICIPAL WEB SERVICES	WEBSITE SERVICES FOR JULY 2013	Consulting/Professional	443.25	4325
NICOR GAS	1702 PLAINFIELD ROAD - ACCT 82-54-11-1000 1	Utilities (Elec,Gas,Wtr,Sewer)	89.00	4271
NICOR GAS	7422 S. CASS - ACCT 05-09-41-1000 3	Utilities (Elec,Gas,Wtr,Sewer)	29.38	4271
NOTARY PUBLIC ASSOCIATION OF I	NEW NOTARY COMMISSION - WILLIAM W. GREENABERG	Dues and Subscriptions	98.00	4213
OFFICE DEPOT	OFFICE SUPPLIES	Supplies - Office	37.80	4253
OFFICE DEPOT	OFFICE SUPPLIES	Supplies - Office	72.77	4253
SHAW MEDIA	LEGAL NOTICE 6391 DAR - 8691 WOODVALE	Legal Notices	295.12	4221
SHAW MEDIA	LEGAL NOTICE 6392 DAR - 1041 S. FRONTAGE	Legal Notices	358.48	4221
SHAW MEDIA	LEGAL NOTICE 6394 DAR - 2013 TREE PLANTING BID	Legal Notices	168.40	4221

CITY OF DARIEN
Expenditure Journal
General Fund
Administration
From 9/4/2013 Through 9/16/2013

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
SHAW MEDIA	PUBLIC HEARING NOTICE 6390 DAR - DOTTY'S	Const/Prof Reimbursable	596.08	4328
VERIZON WIRELESS	CELLPHONES & P.D. AIRCARDS	Telephone	2,063.14	4267
WILLOWBROOK FORD, INC.	REPAIR PARTS	Vehicle (Gas and Oil)	<u>32.45</u>	4273
		Total Administration	5,878.79	

CITY OF DARIEN
Expenditure Journal
General Fund
City Council
From 9/4/2013 Through 9/16/2013

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
ILLINOIS STATE POLICE	DANIEL L. FISCHER	Boards and Commissions	36.50	4205
ILLINOIS STATE POLICE	THOMAS W. WALLACE	Boards and Commissions	36.50	4205
ILLINOIS STATE POLICE	FINGERPRINTING FEE - DOMINIC S. BARRACO	Boards and Commissions	36.50	4205
ILLINOIS STATE POLICE	FINGERPRINTING FEE - MATHEW D. WAPINSKI	Boards and Commissions	36.50	4205
ILLINOIS STATE POLICE	FINGERPRINTING FEE - CHRISTOPHER M. DALEY	Boards and Commissions	36.50	4205
ILLINOIS STATE POLICE	BHAVANA A. ZAVERI FINGERPRINTING FEE - VEET TOBACCO	Boards and Commissions	36.50	4205
MUNICIPAL CLERKS OF ILLINOIS	JO ANNE E. RAGONA - 2013/2014 MEMBERSHIP DUES	Dues and Subscriptions	65.00	4213
ROSENTHAL, MURPHEY, COBLENTZ	MISCELLANEOUS	Liability Insurance	682.50	4219
ROSENTHAL, MURPHEY, COBLENTZ	COSTS ADVANCED	Liability Insurance	<u>318.80</u>	4219
		Total City Council	1,285.30	

CITY OF DARIEN
Expenditure Journal
General Fund
Community Development
From 9/4/2013 Through 9/16/2013

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
DON MORRIS ARCHITECTS P.C.	AUGUST 2013 PLAN REVIEW & INSPECTIONS	Consulting/Professional	2,625.00	4325
DON MORRIS ARCHITECTS P.C.	AUGUST 2013 PLAN REVIEW & INSPECTIONS	Const/Prof Reimbursable	4,003.76	4328
ELEVATOR INSPECTION SERVICE CO	ELEVATOR REINSPECTION AT POLICE DEPARTMENT	Consulting/Professional	25.00	4325
ELEVATOR INSPECTION SERVICE CO	ELEVATOR INSPECTIONS	Const/Prof Reimbursable	1,344.00	4328
JOSEPH ALGOZINE	AUGUST 2013 ELECTRICAL INSPECTIONS	Consulting/Professional	500.00	4325
R & R PRINT-N-SERVE, INC.	BUILDING PERMIT HARD CARDS	Printing and Forms	135.00	4235
ROSENTHAL, MURPHEY, COBLENTZ	ZONING	Liability Insurance	157.50	4219
ROSENTHAL, MURPHEY, COBLENTZ	WAL-MART AGREEMENT	Liability Insurance	52.50	4219
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE - 6931 ELEANOR PLACE	Const/Prof Reimbursable	400.00	4328
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE FOR 7714 GAIL AVENUE	Const/Prof Reimbursable	400.00	4328
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE FOR 8535 MEADOW	Const/Prof Reimbursable	100.00	4328
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE FOR 7700 LYMAN	Const/Prof Reimbursable	200.00	4328
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE FOR 1129 69TH STREET	Const/Prof Reimbursable	200.00	4328
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE FOR 7005 HIGH ROAD	Const/Prof Reimbursable	400.00	4328

CITY OF DARIEN
Expenditure Journal
General Fund
Community Development
From 9/4/2013 Through 9/16/2013

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE FOR 3216 STEWART	Const/Prof Reimbursable	200.00	4328
		Total Community Development	10,742.76	

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/4/2013 Through 9/16/2013

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
ALL-STAR MAINTENANCE	MOWING - PINE PARKWAY MEDIAN	Consulting/Professional	162.50	4325
CARLSEN'S ELEVATOR SERVICES	POLICE DEPARTMENT ANNUAL LOAD TEST	Maintenance - Building	450.00	4223
CARQUEST AUTO PARTS STORES	REPAIR PARTS FOR FLEET VEHICLES	Maintenance - Vehicles	482.90	4229
CASE LOTS, INC. COM ED	JANITORIAL SUPPLIES PLANT 3 TORNADO SIREN - ACCT 8834676003	Maintenance - Building Utilities (Elec,Gas,Wtr,Sewer)	142.05 0.42	4223 4271
COM ED	STREET LIGHTS - ACCT 0448008035	Street Light Oper & Maint.	271.44	4359
COM ED	STREET LIGHTS - ACCT 0267129091	Street Light Oper & Maint.	1,420.94	4359
CONSTELLATION NEW ENERGY, INC.	STREET LIGHTS - ACCT 2343005070	Street Light Oper & Maint.	7.83	4359
CONSTELLATION NEW ENERGY, INC.	STREET LIGHTS - ACCT 0448008035	Street Light Oper & Maint.	1,072.15	4359
CONSTELLATION NEW ENERGY, INC.	STREET LIGHTS - ACCT 2343005070	Street Light Oper & Maint.	(7.83)	4359
CULLIGAN	WATER AND FILTER RENTAL	Maintenance - Building	62.96	4223
DAS ENTERPRISES, INC. E.F. HEIL LLC	DRAINAGE PROJECTS DRAINAGE PROJECTS AND WATER MAINTENANCE	Drainage Projects Drainage Projects	829.50 275.00	4374 4374
ENVIRO-TEST & PERRY LABS	PH TESTS FOR SOILS	Supplies - Other	14.50	4257
ENVIRO-TEST & PERRY LABS	PH TESTS FOR SOILS	Drainage Projects	14.50	4374
FIREPLACE PATIO LLC	COACHLIGHT REPAIR	Maintenance - Building	155.88	4223
FLEETPRIDE	REPAIR PARTS FOR TRUCK #108	Maintenance - Vehicles	603.56	4229
FREEWAY FORD-STERLING TRUCK	REPAIR PARTS FOR TRUCKS 101 & 106	Maintenance - Vehicles	340.38	4229
FREEWAY FORD-STERLING TRUCK	BELT FOR TRUCK	Maintenance - Vehicles	56.14	4229
FREEWAY FORD-STERLING TRUCK	BELTS FOR TRUCK 101	Maintenance - Vehicles	48.14	4229

**CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/4/2013 Through 9/16/2013**

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
HOME DEPOT	SUPPLIES - ACCOUNT 6035 3225 0082 1446	Maintenance - Building	407.74	4223
HOME DEPOT	SUPPLIES - ACCOUNT 6035 3225 0082 1446	Supplies - Other	247.61	4257
HOME DEPOT	SUPPLIES - ACCOUNT 6035 3225 0082 1446	Drainage Projects	36.51	4374
HOMER TREE CARE, INC.	EAB; 6/13/13 STORM DAMAGE; MISC DEAD TREE REMOVALS	Tree Trim/Removal	3,592.50	4375
HOMER TREE CARE, INC.	DEAD TREE REMOVAL BEHIND 7726 FARMINGDALE	Tree Trim/Removal	1,200.00	4375
ILLINI POWER PRODUCTS	ANNUAL CITY HALL GENERATOR MAINTENANCE	Maintenance - Building	1,377.01	4223
JSN CONTRATORS SUPPLY	PAINT, GLOVES, GLASSES	Liability Insurance	123.00	4219
KIEFT BROS., INC.	PARKVIEW DRAINAGE	Drainage Projects	143.74	4374
KIEFT BROS., INC.	PARKVIEW & 83RD DRAINAGE PROJECT	Drainage Projects	341.50	4374
McMASTER-CARR SUPPLY CO.	MIRROR FOR PD PARKING LOT	Maintenance - Building	142.69	4223
O'HARA TRUE VALUE	SUPPLIES	Maintenance - Building	10.99	4223
O'HARA TRUE VALUE	SUPPLIES	Maintenance - Equipment	4.29	4225
O'HARA TRUE VALUE	SUPPLIES	Supplies - Other	29.97	4257
POMP'S TIRE SERVICE, INC.	TIRES FOR VEHICLE 316	Maintenance - Equipment	275.96	4225
R & R INDUSTRIES, INC.	SAFETY VESTS	Liability Insurance	144.71	4219
RED WING SHOES	STEEL TOE SHOES - DAN SALVATO	Liability Insurance	76.00	4219
SUBURBAN CONCRETE, INC.	CONCRETE REPLACEMENT PROGRAM	Maintenance - Building	(1,632.00)	4223
SUBURBAN CONCRETE, INC.	POLICE DEPARTMENT	Maintenance - Building	1,632.00	4223
TRUGREEN	FERTILIZATION FOR FACILITIES	Forestry	720.00	4350

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/4/2013 Through 9/16/2013

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
UNIQUE PRODUCTS & SERVICE CORP	JANITORIAL SUPPLIES	Maintenance - Building	195.33	4223
UNIQUE PRODUCTS & SERVICE CORP	JANITORIAL SUPPLIES	Maintenance - Building	104.77	4223
US GAS	OXYGEN & ACETYLENE TANK RENTAL	Supplies - Other	32.00	4257
VERMEER-ILLINOIS, INC	REPAIR PARTS FOR CHIPPER 307	Maintenance - Equipment	261.00	4225
WAREHOUSE DIRECT	12 CHAIRS - FREIGHT CHARGES REMOVED	Maintenance - Equipment	1,916.76	4225
		Total Public Works, Streets	17,787.04	

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/4/2013 Through 9/16/2013

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
ASPEN AUTO BODY, INC.	REPAIR D21	Maintenance - Vehicles	4,615.77	4229
BURR RIDGE VETERINARY CLINIC	STRAY DOG	Animal Control	20.00	4201
CARQUEST AUTO PARTS STORES	REPAIR PARTS FOR FLEET VEHICLES	Maintenance - Vehicles	483.31	4229
CHASE CARD SERVICES	DUES - SGT CHEAURE	Dues and Subscriptions	50.00	4213
CHASE CARD SERVICES	BATTERIES	Investigation and Equipment	10.97	4217
CHASE CARD SERVICES	DOG FOOD K9 NIKO	Investigation and Equipment	73.97	4217
CHASE CARD SERVICES	DETECTIVE INTERNET SEARCHES	Investigation and Equipment	54.00	4217
CHASE CARD SERVICES	COMMUNITY ENGAGEMENT - ELDERLY SIGN	Public Relations	99.25	4239
CHASE CARD SERVICES	SUPPLIES	Supplies - Office	15.42	4253
CHASE CARD SERVICES	TONER	Supplies - Office	60.53	4253
CHASE CARD SERVICES	SUPPLIES	Supplies - Office	57.47	4253
CHASE CARD SERVICES	STORAGE BOXES	Supplies - Office	19.23	4253
CHASE CARD SERVICES	CLOROX WIPES	Supplies - Office	9.94	4253
CHASE CARD SERVICES	STORAGE BOXES	Supplies - Office	76.25	4253
CHASE CARD SERVICES	ENVELOPES	Supplies - Office	18.50	4253
CHASE CARD SERVICES	COMMAND STAFF MEETING SUPPLIES	Travel/Meetings	17.78	4265
CHASE CARD SERVICES	CONFERENCE - SGT CHEAURE	Travel/Meetings	220.00	4265
CHASE CARD SERVICES	AIRLINES - CONFERENCE CHIEF BROWN/SGT CHEAURE	Travel/Meetings	599.60	4265
CHASE CARD SERVICES	CONFERENCE - CHIEF BROWN	Travel/Meetings	275.00	4265
CHASE CARD SERVICES	INTERNET	Telephone	114.35	4267
CHASE CARD SERVICES	INTERNET	Telephone	209.70	4267
COMCAST	CABLE BOX	Telephone	2.13	4267

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/4/2013 Through 9/16/2013

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
DARIEN-WOODRIDGE FIRE PROTECT.	FILE FOR LIFE FOR ELDERLY - COST SHARE DARIEN-WOODRIDGE FIRE	Public Relations	1,439.81	4239
DUPAGE COUNTY CHILDRENS CENTER	MUNICIPAL CONTRIBUTION CHILDREN'S CENTER 070113 - 063014	Dumeg/Fiat/Child Center	3,500.00	4337
FIRESTONE COMPLETE AUTO CARE	12 NEW TIRES FOR SQUADS	Maintenance - Vehicles	1,408.32	4229
GALLS, AN ARAMARK COMPANY	UNIFORM ALLOWANCE - BOZEK	Uniforms	96.00	4269
GREGORY J. CHEAURE'	UNIFORM ALLOWANCE	Uniforms	300.33	4269
KING CAR WASH	MAINTENANCE VEHICLES SQUAD WASHES	Maintenance - Vehicles	334.00	4229
LEMONT POLICE DEPARTMENT	RENT EQUIPMENT FOR RANGE FEES	Rent - Equipment	500.00	4243
LINDA S. PIECZYNSKI	PROSECUTION FEES	Liability Insurance	1,412.00	4219
NICOR GAS	1710 PLAINFIELD ROAD - ACCT 82-80-00-1000 9	Utilities (Elec,Gas,Wtr,Sewer)	156.73	4271
PARTNERS & PAWS VETERINARY	VET BILL FOR NIKO K9	Maintenance - Equipment	197.00	4225
RAY O'HERRON CO. INC.	ARMORY 3 GLOCK 22 MAGAZINES	Investigation and Equipment	77.85	4217
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - BOZEK	Uniforms	579.15	4269
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - MILAZZO	Uniforms	101.94	4269
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - FOYLE-PRICE	Uniforms	11.98	4269
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - ZIMNY	Uniforms	307.76	4269
RAY O'HERRON CO. INC.	I.D. CASE FOR CAMPO - RETIRED	Uniforms	27.25	4269

CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/4/2013 Through 9/16/2013

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - CAMACHO	Uniforms	53.99	4269
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - START UP CAMACHO	Uniforms	1,588.46	4269
RAY O'HERRON CO. INC.	CREDIT - CAMACHO UNIFORM ALLOWANCE	Uniforms	(48.94)	4269
RAY O'HERRON CO. INC.	CREDIT - UNIFORM ALLOWANCE CAMACHO	Uniforms	(63.99)	4269
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - CAMACHO	Uniforms	45.98	4269
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - CHIEF BROWN	Uniforms	189.92	4269
ROSENTHAL, MURPHEY, COBLENTZ	MAP - MISCELLANEOUS	Liability Insurance	105.00	4219
RUTLEDGE PRINTING COMPANY	INVESTIGATION DIVISION DOOR HANGERS	Printing and Forms	268.00	4235
RUTLEDGE PRINTING COMPANY	PREVENT MOTOR VEHICLE BURGLARY DOOR HANGERS	Printing and Forms	286.08	4235
SUBURBAN L.E.A.P.	CHIEF ERNEST BROWN	Travel/Meetings	26.00	4265
SUBURBAN L.E.A.P.	DEPUTY CHIEF JOHN COOPER	Travel/Meetings	26.00	4265
SUBURBAN L.E.A.P.	CAROL KOPTA	Travel/Meetings	26.00	4265
VERIZON WIRELESS	CELLPHONES & P.D. AIRCARDS	Telephone	798.21	4267
WILLOWBROOK FORD, INC.	REPAIR PARTS FOR FLEET VEHICLES	Maintenance - Vehicles	66.98	4229
WILLOWBROOK FORD, INC.	REPAIR PARTS FOR FLEET VEHICLES	Maintenance - Vehicles	185.44	4229
WILLOWBROOK FORD, INC.	REPAIR PARTS FOR FLEET VEHICLES	Maintenance - Vehicles	101.62	4229
WILLOWBROOK FORD, INC.	REPAIR PARTS FOR FLEET VEHICLES	Maintenance - Vehicles	395.25	4229
WILLOWBROOK FORD, INC.	REPAIR PARTS FOR FLEET VEHICLES	Maintenance - Vehicles	62.70	4229

**CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/4/2013 Through 9/16/2013**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
		Total Police Department	21,665.99	

CITY OF DARIEN
Expenditure Journal
General Fund
Business District
From 9/4/2013 Through 9/16/2013

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
COM ED	7515 S. CASS, UNIT D - ACCT 7156797060	Utilities (Elec,Gas,Wtr,Sewer)	203.08	4271
COM ED	7515 S. CASS, UNIT J - ACCT 7156801032	Utilities (Elec,Gas,Wtr,Sewer)	109.79	4271
COM ED	7515 S. CASS, UNIT BD - ACCT 7156796018	Utilities (Elec,Gas,Wtr,Sewer)	13.96	4271
NICOR GAS	7515 S. CASS, UNIT D - ACCT 40-53-48-5251 8	Utilities (Elec,Gas,Wtr,Sewer)	139.74	4271
NICOR GAS	7515 S. CASS, UNIT J - ACCT 43-44-83-6184 0	Utilities (Elec,Gas,Wtr,Sewer)	26.63	4271
		Total Business District	493.20	
		Total General Fund	57,853.08	

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/4/2013 Through 9/16/2013

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
BEST QUALITY CLEANING, INC.	SEPTEMBER, 2013 JANITORIAL SERVICE	Maintenance - Building	608.00	4223
CASE LOTS, INC.	JANITORIAL SUPPLIES	Maintenance - Building	142.05	4223
CENTRAL SOD FARMS	SOD FOR RESTORATIONS	Maintenance - Water System	341.00	4231
CENTRAL SOD FARMS	SOD FOR RESTORATIONS	Maintenance - Water System	468.00	4231
CONSTELLATION NEW ENERGY, INC.	LAKEVIEW & OAKLEY - ACCT 1389036061	Utilities (Elec, Gas, Wtr, Sewer)	269.89	4271
CONSTELLATION NEW ENERGY, INC.	1220 PLAINFIELD - ACCT 0185101035	Utilities (Elec, Gas, Wtr, Sewer)	2,045.69	4271
CULLIGAN	WATER AND FILTER RENTAL	Maintenance - Building	62.96	4223
DAS ENTERPRISES, INC.	WATER SYSTEM MAINTENANCE	Maintenance - Water System	1,362.75	4231
DAS ENTERPRISES, INC.	WATER SYSTEM MAINTENANCE	Maintenance - Water System	1,639.25	4231
DUPAGE TOPSOIL, INC.	DIRT FOR RESTORATIONS	Maintenance - Water System	570.00	4231
DUPAGE WATER COMMISSION	WATER COSTS	DuPage Water Commission	406,039.50	4340
E.F. HEIL LLC	DRAINAGE PROJECTS AND WATER MAINTENANCE	Maintenance - Water System	990.00	4231
ENVIRO-TEST & PERRY LABS	PH TESTS FOR SOILS	Maintenance - Water System	29.00	4231
FedEx	OVERNIGHT SHIPPING COSTS TO CB&I	Postage/Mailings	18.04	4233
GENE'S TIRE SERVICE, INC.	TIRE REPLACEMENT ON TRUCK 500	Maintenance - Equipment	117.50	4225
HD SUPPLY WATERWORKS	MARKING FLAGS, CLAMPS & T-BOLTS	Maintenance - Water System	691.03	4231
HD SUPPLY WATERWORKS	CLAMP FOR WATER MAIN REPAIR	Maintenance - Water System	126.97	4231
HD SUPPLY WATERWORKS	4 IN 1 RATCHET WRENCH	Maintenance - Water System	84.00	4231

**CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/4/2013 Through 9/16/2013**

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
HOME DEPOT	SUPPLIES - ACCOUNT 6035 3225 0082 1446	Maintenance - Building	350.71	4223
HOME DEPOT	SUPPLIES - ACCOUNT 6035 3225 0082 1446	Maintenance - Water System	94.62	4231
JSN CONTRATORS SUPPLY	PAINT, GLOVES, GLASSES	Liability Insurance	123.00	4219
JSN CONTRATORS SUPPLY	PAINT, GLOVES, GLASSES	Maintenance - Water System	150.00	4231
NICOR GAS	1220 PLAINFIELD - ACCT 21-71-02-6494 2	Utilities (Elec, Gas, Wtr, Sewer)	23.82	4271
O'HARA TRUE VALUE	SUPPLIES	Maintenance - Building	47.97	4223
O'HARA TRUE VALUE	SUPPLIES	Maintenance - Equipment	8.72	4225
O'HARA TRUE VALUE	SUPPLIES	Maintenance - Water System	111.21	4231
PATTEN INDUSTRIES, INC.	PARTS - UNIT 406	Maintenance - Equipment	44.65	4225
R & R INDUSTRIES, INC.	SAFETY VESTS	Liability Insurance	144.70	4219
SUBURBAN CONCRETE, INC.	WATER DIVISION	Maintenance - Water System	15,147.36	4231
SUBURBAN CONCRETE, INC.	CONCRETE REPLACEMENT PROGRAM	Maintenance - Water System	(15,147.36)	4231
SUBURBAN LABORATORIES	WORK ORDER 1308B31- MONTHLY WATER SAMPLES	Quality Control	25.50	4241
SUBURBAN LABORATORIES	WORK ORDER 1308E41 -NON-COMPLIANCE WATER SAMPLE FOR CUSTOMER	Quality Control	8.50	4241
US GAS	OXYGEN & ACETYLENE TANK RENTAL	Maintenance - Water System	32.00	4231
VERIZON WIRELESS	CELLPHONES & P.D. AIRCARDS	Telephone	364.09	4267
WATER RESOURCES, INC.	5/8-IN X 3/4 IN METERS AND READERS	Water Meter Purchases	4,200.00	4880
WATER RESOURCES, INC.	1-IN WATER METERS & READERS & WIRE	Water Meter Purchases	3,240.00	4880

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/4/2013 Through 9/16/2013

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
		Total Public Works, Water	424,575.12	
		Total Water Fund	424,575.12	

**CITY OF DARIEN
Expenditure Journal
Motor Fuel Tax
MFT Expenses
From 9/4/2013 Through 9/16/2013**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
ELMHURST CHICAGO STONE COMPANY	STONE DELIVERED TO 1041 S. FRONTAGE	Road Material	1,357.02	4245
HOMER TREE CARE, INC.	EAB; 6/13/13 STORM DAMAGE; MISC DEAD TREE REMOVALS	Consulting/Professional	18,660.00	4325
MARK-IT CORPORATION	THERMOPLASTIC ROAD STRIPING - FIRE HOUSE - LEMONT & OLDFIELD	Pavement Striping	1,325.00	4261
		Total MFT Expenses	21,342.02	
		Total Motor Fuel Tax	21,342.02	

CITY OF DARIEN
Expenditure Journal
Capital Improvement Fund
Capital Fund Expenditures
From 9/4/2013 Through 9/16/2013

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
CENTRAL BLACKTOP	2013 STREET RECONSTRUCTION PROGRAM - FINAL	Street Reconstruction/Rehab	94,680.02	4855
CENTRAL BLACKTOP	2013 STREET RECONSTRUCTION PROGRAM - FINAL	Street Reconstruction/Rehab	(94,680.02)	4855
SUBURBAN CONCRETE, INC.	ROGER ROAD DITCH	Ditch Projects	197.50	4376
SUBURBAN CONCRETE, INC.	CONCRETE REPLACEMENT PROGRAM	Ditch Projects	(197.50)	4376
SUBURBAN CONCRETE, INC.	CONCRETE REPLACEMENT PROGRAM	Sidewalk Replacement Prog...	(35,332.75)	4380
SUBURBAN CONCRETE, INC.	SIDEWALK	Sidewalk Replacement Prog...	35,332.75	4380
SUBURBAN CONCRETE, INC.	CONCRETE REPLACEMENT PROGRAM	Residential Concrete Program	(25,028.54)	4381
SUBURBAN CONCRETE, INC.	RESIDENT REIMBURSEMENT	Residential Concrete Program	25,028.54	4381
SUBURBAN CONCRETE, INC.	PUBLIC WORKS	Curb & Gutter Replacement ...	2,663.90	4383
SUBURBAN CONCRETE, INC.	CONCRETE REPLACEMENT PROGRAM	Curb & Gutter Replacement ...	(2,663.90)	4383
SUBURBAN CONCRETE, INC.	CONCRETE REPLACEMENT PROGRAM	Curb & Gutter Replacement ...	(5,151.00)	4383
SUBURBAN CONCRETE, INC.	CURB	Curb & Gutter Replacement ...	5,151.00	4383
		Total Capital Fund Expenditures	0.00	
		Total Capital Improvement Fund	0.00	

**CITY OF DARIEN
Expenditure Journal
Capital Improvement Fund
Capital Fund Expenditures
From 9/4/2013 Through 9/16/2013**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
Report Total			503,770.22	



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

Payment Due Date: 09/24/13
New Balance: \$2,231.36
Minimum Payment: \$446.00

Account number: ~~4242 4242 4242 4242~~

\$ 2231.36 Amount Enclosed
Make your check payable to: Chase Card Services

44589 BEX Z 24513 C
BRYON VANA
CITY OF DARIEN
1702 PLAINFIELD RD
DARIEN IL 60561-5044



CARDMEMBER SERVICE
PO BOX 15153
WILMINGTON DE 19886-5153



Customer Service:
1-800-275-0863



Mobile: Visit chase.com
on your mobile browser

BUSINESS CARD STATEMENT

ACCOUNT SUMMARY

Account Number: 4242 4242 4242 4242	
Previous Balance	\$1,867.27
Payment, Credits	-\$1,907.15
Purchases	+\$2,271.24
Cash Advances	\$0.00
Balance Transfers	\$0.00
Fees Charged	\$0.00
Interest Charged	\$0.00
New Balance	\$2,231.36
Opening/Closing Date 08/03/13 - 09/02/13	
Credit Limit	\$50,000
Available Credit	\$47,768
Cash Access Line	\$10,000
Available for Cash	\$10,000
Past Due Amount	\$0.00
Balance over the Credit Limit	\$0.00

PAYMENT INFORMATION

New Balance	\$2,231.36
Payment Due Date	09/24/13
Minimum Payment Due	\$446.00
Late Payment Warning: If we do not receive your minimum payment by the due date, you may have to pay up to a \$39 late fee.	
Minimum Payment Warning: Enroll in Auto-Pay and avoid missing a payment. To enroll, call the number on the back of your card or go to the web site listed above.	

FLEXIBLE REWARDS SUMMARY

Previous points balance	20,856
+ Points earned on purchases this period	2,232
= New total points balance	23,088

Every time you use your Chase Business card with Flexible Rewards Select, you are on your way to earning great rewards. You earn 1 point per \$1 spent on all purchases and there's no cap on how many points you can earn and points never expire. Add employees and earn rewards even faster! You can redeem your points for airline tickets, gift certificates to leading merchants, top quality merchandise or cash. Check out the entire rewards collection and redeem your points online at www.chase.com/businesscard.

ACCOUNT ACTIVITY

Date of Transaction	Merchant Name or Transaction Description	\$ Amount
08/20	Payment Thank You Image Check BRYON VANA TRANSACTIONS THIS CYCLE (08/03/13) -\$1,867.27 INCLUDING PAYMENTS RECEIVED	-1,867.27
08/08	WAL-MART #2215 DARIEN IL 01-40-4217 Dog Food - Return	-39.88
08/08	WAL-MART #2215 DARIEN IL 01-40-4217 Dog Food - Purchase	39.88
08/27	PETSMART INC 422 DARIEN IL 01-40-4217 Dog Food Make SARAH FALCO TRANSACTIONS THIS CYCLE (08/03/13) \$73.97	73.97
08/03	COMCAST CHICAGO 800-COMCAST IL 01-40-4267 Internet	209.70
08/05	OFFICE DEPOT #1105 800-463-3768 IL 01-40-4253 Supplies	57.47
08/05	LEXISNEXIS RISK MGT 888-392-8244 FL 01-40-4217 Internet services, subscriptions	54.00
08/08	PRINTFILE COM 800-508-8539 FL 01-40-4253 Storage boxes	76.25
08/15	PRINTFILE COM 800-508-8539 FL 01-40-4253 Envelopes	18.50
08/15	JEWEL #3123 DARIEN IL 01-40-4205 Command Staff Meeting Supplies	17.78
08/16	ULINE *SHIP SUPPLIES 800-295-5510 IL 01-40-4253 Storage boxes	19.23
08/19	WAL-MART #2215 DARIEN IL 01-40-4253 Ultra wipe 59.97 01-40-4217 Bulbs 10.97	20.91
08/22	OFFICE DEPOT #1105 800-463-3768 IL 01-40-4253 Toner	60.53

ACCOUNT ACTIVITY

(CONTINUED)

Date of Transaction	Merchant Name or Transaction Description	\$ Amount
08/27	COMCAST CHICAGO 800-COMCAST IL 01-40-4267 <i>Internet</i>	114.35
08/27	IACP 800-843-4227 VA 01-40-4213 <i>Dns - Cheanne</i>	50.00
08/27	IACP 800-843-4227 VA 01-40-4265 <i>Conference - Chase</i>	220.00
08/28	VISTAPR*VistaPrint.com 866-6148002 CA 01-40-4239 <i>Sign Community Engage</i>	99.25
08/27	IACP 800-843-4227 VA 01-40-4265 <i>Conference - Brown</i>	275.00
08/28	OFFICE DEPOT #1105 800-463-3768 IL 01-40-4265 <i>Supplies</i>	15.42
	CAROL KOPTA	
	TRANSACTIONS THIS CYCLE (\$1,308.39) \$1,308.39	
08/27	SOUTHWES 5262153646524 800-435-9792 TX 01-40-4265 <i>Conference - Conference</i>	599.60
101913	1 O MDW PHL <i>Brown - Cheanne</i>	
	2 O PHL MDW	
	JOHN COOPER	
	TRANSACTIONS THIS CYCLE (\$599.60) \$599.60	
08/15	FEDEXOFFICE 00036319 WILLOWBROOK IL 01-10-4239 <i>Town Hall Meeting Advertising Board</i>	194.40
08/21	NATL PUBLIC EMPLOYER LA 760-433-1686 CA 01-10-4265 <i>Training - Corel</i>	55.00
	SCOTT COREN <i>Technical Support Wage Leads</i>	
	TRANSACTIONS THIS CYCLE (\$249.40) \$249.40	

2013 Totals Year-to-Date	
Total fees charged in 2013	\$0.00
Total interest charged in 2013	\$0.00

Year-to-date totals reflect all charges minus any refunds applied to your account.

INTEREST CHARGES

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

Balance Type	Annual Percentage Rate (APR)	Balance Subject To Interest Rate	Interest Charges
PURCHASES			
Purchases	13.24% (v)	-0-	-0-
CASH ADVANCES			
Cash Advances	19.24% (v)	-0-	-0-
BALANCE TRANSFERS			
Balance Transfer	13.24% (v)	-0-	-0-

(v) = Variable Rate

31 Days in Billing Period

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

IMPORTANT NEWS

Your rewards program has been updated. Conveniently transfer points via a direct deposit into your company checking account or a credit to this account. Rewards still have the same value. Redeem for cash starting at 2,000 points either online at chase.com or call us at 800.275.0863.

CITY OF DARIEN

**EXPENDITURE APPROVAL LIST
FOR CITY COUNCIL MEETING ON
October 7, 2013**

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		\$45,182.37
Water Fund		\$37,333.87
Motor Fuel Tax Fund		\$8,764.12
Water Depreciation Fund		\$41,900.00
Debt Service Fund		
Capital Improvement Fund		\$247,450.10
Special Service Area Tax Fund		\$1,335.96
	Subtotal:	\$ 381,966.42
General Fund Payroll	09/19/13	\$ 246,315.29
Water Fund Payroll	09/19/13	\$ 22,930.89
	Subtotal:	\$ 269,246.18
Total to be Approved by City Council:		\$ 651,212.60

Approvals:

Kathleen Moesle Weaver, Mayor

JoAnne E. Ragona, City Clerk

Michael J. Coren, Treasurer

Bryon D. Vana, City Administrator

CITY OF DARIEN
Expenditure Journal
General Fund
Administration
From 9/17/2013 Through 10/7/2013

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
AIS	AUGUST 2013 COMPUTER SERVICES	Consulting/Professional	2,146.25	4325
CALL ONE, INC.	TELEPHONE & DATA LINES - ACCT 1010-6702-0000	Telephone	3,347.92	4267
DUPAGE COUNTY CLERK'S OFFICE	PLAT CERTIFICATION - DEDICATION OF LEMONT ROAD	Consulting/Professional	2.00	4325
DUPAGE COUNTY PUBLIC WORKS	1702 PLAINFIELD - 6-25-13 THRU 8-27-13	Utilities (Elec,Gas,Wtr,Sewer)	38.05	4271
DUPAGE COUNTY RECORDER	R2013-134068 09-32-106-018	Legal Notices	31.00	4221
DUPAGE COUNTY RECORDER	R2013-134069 09-32-106-007	Legal Notices	43.00	4221
DUPAGE COUNTY RECORDER	LIEN RECORDING - 8535 MEADOW LANE	Legal Notices	8.00	4221
DUPAGE COUNTY RECORDER	LIEN RECORDING - 7700 LYMAN AVENUE	Legal Notices	8.00	4221
DUPAGE COUNTY RECORDER	LIEN RECORDING - 3216 STEWART	Legal Notices	8.00	4221
DUPAGE COUNTY RECORDER	LIEN RECORDING - 1129 69TH STREET	Legal Notices	8.00	4221
FOREST AWARDS AND ENGRAVING	MAGNETIC BADGES - ALDERMEN BELCZAK & KENNY	Supplies - Office	23.75	4253
GOVT FINANCE OFFICERS ASSOC	MEMBERSHIP 46523001 ANNUAL RENEWAL - 110113 THRU 103114	Dues and Subscriptions	225.00	4213
MUNICIPAL WEB SERVICES	AUGUST 2013 WEBSITE HOSTING	Consulting/Professional	477.00	4325
NEXTEL COMMUNICATIONS	PUBLIC WORKS AIRCARDS	Telephone	150.49	4267
OFFICE DEPOT	SUPPLIES	Supplies - Office	63.46	4253
PETTY CASH	CITY HALL PETTY CASH REIMBURSEMENT	Travel/Meetings	149.72	4265

CITY OF DARIEN
Expenditure Journal
General Fund
Administration
From 9/17/2013 Through 10/7/2013

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
PITNEY BOWES GLOBAL FINANCIAL	POSTAGE MACHINE RENTAL SEPT 30 - DEC 30-2013	Rent - Equipment	585.00	4243
VERI CHECK	EMPLOYMENT BACKGROUND CHECK	Liability Insurance	98.10	4219
WAREHOUSE DIRECT	TONER CARTRIDGE FOR KYOCERA	Supplies - Office	220.04	4253
WESTOWN AUTO SUPPLY COMPANY	REPAIR PARTS FOR FLEET VEHICLES	Vehicle (Gas and Oil)	417.85	4273
		Total Administration	8,050.63	

CITY OF DARIEN
Expenditure Journal
General Fund
Community Development
From 9/17/2013 Through 10/7/2013

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
CHRISTOPHER B. BURKE ENG, LTD	REVIEW OF 75TH ST-PLAINFIELD TO ADAMS	Consulting/Professional	247.50	4325
CHRISTOPHER B. BURKE ENG, LTD	1041 FRONTAGE ROAD - CELL TOWER ANALYSIS	Const/Prof Reimbursable	928.00	4328
CHRISTOPHER B. BURKE ENG, LTD	AS BUILT REVIEW - 7529 S. MAIN STREET	Const/Prof Reimbursable	200.00	4328
CHRISTOPHER B. BURKE ENG, LTD	PATIO REVIEW - 8804 ROYAL SWAN	Const/Prof Reimbursable	347.30	4328
CHRISTOPHER B. BURKE ENG, LTD	RETAINING WALL - 8705 LAKE RIDGE	Const/Prof Reimbursable	330.00	4328
CHRISTOPHER B. BURKE ENG, LTD	FLOOD REVIEW - 333 ROGER ROAD	Const/Prof Reimbursable	309.50	4328
ELEVATOR INSPECTION SERVICE CO	SEPTEMBER 24, 2013 ELEVATOR RE-INSPECTION	Const/Prof Reimbursable	25.00	4328
JOSEPH ALGOZINE	SEPTEMBER 2013 ELECTRICAL INSPECTIONS	Consulting/Professional	1,040.00	4325
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE - 1129 69TH	Const/Prof Reimbursable	300.00	4328
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE - 3216 STEWERT	Const/Prof Reimbursable	300.00	4328
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE - 7005 HIGH ROAD	Const/Prof Reimbursable	300.00	4328
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE - 7700 LYMAN	Const/Prof Reimbursable	300.00	4328
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE - 7714 GAIL	Const/Prof Reimbursable	300.00	4328

CITY OF DARIEN
Expenditure Journal
General Fund
Community Development
From 9/17/2013 Through 10/7/2013

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
ROYAL OAKS LANDSCAPING	LANDSCAPE MAINTENANCE - 8535 MEADOW LANE	Const/Prof Reimbursable	300.00	4328
Total Community Development			5,227.30	

**CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/17/2013 Through 10/7/2013**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
ALL-STAR MAINTENANCE	SEPT-13 MOWING - PINE PARKWAY MEDIAN	Consulting/Professional	130.00	4325
ALL-STAR MAINTENANCE	REAR YARD DRAINAGE - 1010 - 1026 69TH STREET	Drainage Projects	5,772.50	4374
AUTOMATED LOGIC	SERVICE CONTRACT FOR P.D.	Maintenance - Building	1,037.00	4223
CARQUEST AUTO PARTS STORES	REPAIR PARTES FOR FLEET VEHICLES & BATTERIES FOR GENERATORS	Maintenance - Building	273.93	4223
CARQUEST AUTO PARTS STORES	REPAIR PARTES FOR FLEET VEHICLES & BATTERIES FOR GENERATORS	Maintenance - Building	(273.93)	4223
CARQUEST AUTO PARTS STORES	REPAIR PARTS FOR FLEET VEHICLES/BATTERIES FOR GENERATORS	Maintenance - Building	273.93	4223
CARQUEST AUTO PARTS STORES	REPAIR PARTS FOR FLEET VEHICLES/BATTERIES FOR GENERATORS	Maintenance - Equipment	11.08	4225
CARQUEST AUTO PARTS STORES	REPAIR PARTES FOR FLEET VEHICLES & BATTERIES FOR GENERATORS	Maintenance - Equipment	(11.08)	4225
CARQUEST AUTO PARTS STORES	REPAIR PARTES FOR FLEET VEHICLES & BATTERIES FOR GENERATORS	Maintenance - Equipment	11.08	4225
CARQUEST AUTO PARTS STORES	REPAIR PARTES FOR FLEET VEHICLES & BATTERIES FOR GENERATORS	Maintenance - Vehicles	264.07	4229

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/17/2013 Through 10/7/2013

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
CARQUEST AUTO PARTS STORES	REPAIR PARTES FOR FLEET VEHICLES & BATTERIES FOR GENERATORS	Maintenance - Vehicles	(264.07)	4229
CARQUEST AUTO PARTS STORES	REPAIR PARTS FOR FLEET VEHICLES/BATTERIES FOR GENERATORS	Maintenance - Vehicles	245.07	4229
CINTAS FIRST AID AND SAFETY COM ED	FIRST AID SUPPLIES	Liability Insurance	84.21	4219
	STREET LIGHTS - ACCT 0788318007	Street Light Oper & Maint.	1,074.78	4359
CONSTELLATION NEW ENERGY, INC.	STREET LIGHTS - ACCT 2343005070	Street Light Oper & Maint.	8.45	4359
CONSTELLATION NEW ENERGY, INC.	STREET LIGHTS - ACCT 6753122017	Street Light Oper & Maint.	78.29	4359
DUPAGE COUNTY PUBLIC WORKS	DUMPING WASH WATER @ DUPAGE COUNTY P.W.	Maintenance - Building	34.00	4223
FIRST ADVANTAGE	PRE-EMPLOYMENT DRUG SCREEN	Liability Insurance	31.48	4219
FORESTRY SUPPLIERS, INC. GRADE A	TREE KITS	Forestry	113.73	4350
	LANDSCAPING AT CITY HALL & P.D.	Maintenance - Building	1,750.00	4223
GRAINGER	GARBAGE CAN FOR P.D.	Maintenance - Building	71.37	4223
I.R.M.A.	AUGUST 2013 DEDUCTIBLE	Liability Insurance	598.21	4219
JOHN DEERE LANDSCAPES	SPRINKLER LINE REPAIR PARTS	Supplies - Other	5.70	4257
LINDCO EQUIPMENT SALES, INC.	AUTO CRANE ROPE ASSEMBLY FOR TRUCK #111	Maintenance - Vehicles	149.10	4229
MARTIN IMPLEMENT SALES, INC.	BELTS FOR #202	Maintenance - Equipment	195.13	4225
NICOR GAS	1041 S FRONTAGE ROAD - ACCT 90-84-11-1000 1	Utilities (Elec,Gas,Wtr,Sewer)	44.37	4271

**CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/17/2013 Through 10/7/2013**

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
R & R INDUSTRIES, INC.	RAIN GEAR FOR EMPLOYEES	Liability Insurance	578.53	4219
RAGS ELECTRIC	STREET LIGHT MAINTENANCE - 7 LOCATIONS	Street Light Oper & Maint.	1,107.00	4359
RAGS ELECTRIC	STREET LIGHT REPAIR - PARKVIEW & BELLER	Street Light Oper & Maint.	162.56	4359
RAGS ELECTRIC	LIGHT REPAIR - POLICE DEPT SALLY PORT	Street Light Oper & Maint.	131.00	4359
RAGS ELECTRIC	STREET LIGHT REPAIR - CRAMER LANE	Street Light Oper & Maint.	356.78	4359
RED WING SHOES	BOOTS FOR CORNEILS, SCHUSTER & CASSIDY	Liability Insurance	166.00	4219
RED WING SHOES	UNIFORM ALLOWANCE - CORNEILS & CASSIDY	Uniforms	432.44	4269
RIC MAR INDUSTRIES, INC.	SHOP SUPPLIES	Maintenance - Equipment	483.20	4225
RIC MAR INDUSTRIES, INC.	RAGS & AEROSOL SPRAYS FOR MECHANIC	Maintenance - Equipment	334.68	4225
ROAD SAFE	79TH ST BARRICADES & DETOUR SIGNS	Rent - Equipment	1,455.00	4243
ROAD SAFE	DARIEN FEST BARRICADES	Supplies - Other	900.00	4257
SUBURBAN CONCRETE, INC.	POLICE DEPARTMENT	Maintenance - Building	1,632.00	4223
TAMELING, INC.	ROCK FOR P.D. & CITY HALL LANDSCAPING	Maintenance - Building	193.32	4223
TRAFFIC CONTROL AND PROTECTION	SIGNS	Supplies - Other	174.15	4257
TYCO INTEGRATED SECURITY LLC	QUARTERLY ALARMS SERVICES - 1041 S. FRONTAGE	Maintenance - Building	244.59	4223
UNIQUE PRODUCTS & SERVICE CORP	JANITORIAL SUPPLIES	Maintenance - Building	67.68	4223
UNIQUE PRODUCTS & SERVICE CORP	JANITORIAL SUPPLIES	Maintenance - Building	100.51	4223
UNIQUE PRODUCTS & SERVICE CORP	JANITORIAL SUPPLIES	Maintenance - Building	58.12	4223
WESTOWN AUTO SUPPLY COMPANY	REPAIR PARTS FOR FLEET VEHICLES	Maintenance - Equipment	254.57	4225

CITY OF DARIEN
Expenditure Journal
General Fund
Public Works, Streets
From 9/17/2013 Through 10/7/2013

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
WESTOWN AUTO SUPPLY COMPANY	REPAIR PARTS FOR FLEET VEHICLES	Maintenance - Vehicles	193.07	4229
		Total Public Works, Streets	20,733.60	

**CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/17/2013 Through 10/7/2013**

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
ADVANTAGE CHEVROLET	REPAIR PARTS	Maintenance - Vehicles	9.06	4229
ADVANTAGE CHEVROLET	REPAIR PARTS FOR FLEET VEHICLES	Maintenance - Vehicles	18.12	4229
ADVANTAGE CHEVROLET	REPAIR PARTS FOR FLEET VEHICLES	Maintenance - Vehicles	242.76	4229
ANDY FRAIN SERVICES	AUGUST 2013 CROSSING GUARD SERVICES	Salaries	510.34	4010
CARQUEST AUTO PARTS STORES	REPAIR PARTES FOR FLEET VEHICLES & BATTERIES FOR GENERATORS	Maintenance - Vehicles	933.11	4229
CARQUEST AUTO PARTS STORES	REPAIR PARTES FOR FLEET VEHICLES & BATTERIES FOR GENERATORS	Maintenance - Vehicles	(933.11)	4229
CARQUEST AUTO PARTS STORES	REPAIR PARTS FOR FLEET VEHICLES/BATTERIES FOR GENERATORS	Maintenance - Vehicles	933.11	4229
COMCAST	CABLE BOXES - ACCT 8771 20 121 0021147	Telephone	8.52	4267
CopsPlus Inc.	UNIFORM ALLOWANCE - NORTON	Uniforms	68.96	4269
CRITICAL TECHNOLOGY SOLUTIONS	SKY WATCH RENTAL DARIEN FEST 2013	Investigation and Equipment	1,700.00	4217
DUPAGE COUNTY PUBLIC WORKS	1710 PLAINFIELD ROAD - 21005550-01	Utilities (Elec,Gas,Wtr,Sewer)	83.81	4271
FIRESTONE COMPLETE AUTO CARE	FOUR TIRES FOR SQUADS	Maintenance - Vehicles	479.44	4229
HINSHAW & CULBERTSON LLP	ADMINISTRATIVE TOW JUDGE THRU JULY 2013	Liability Insurance	150.00	4219
HINSHAW & CULBERTSON LLP	ADMINISTRATIVE TOW JUDGE THROUGH JUNE 5, 2013	Liability Insurance	137.50	4219

**CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/17/2013 Through 10/7/2013**

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
I.R.M.A.	AUGUST 2013 DEDUCTIBLE	Liability Insurance	759.86	4219
ILLINOIS ATTORNEY GENERAL	BRAD BAYLOG SEX OFFENDER REGISTRATION	Investigation and Equipment	30.00	4217
ILLINOIS STATE POLICE	BRAD BAYLOG SEX OFFENDER REGISTRATION FEE	Investigation and Equipment	30.00	4217
JUST TIRES	TEN TIRES FOR SQUADS	Maintenance - Vehicles	1,165.00	4229
JUST TIRES	WHEEL ALIGNMENT - D7	Maintenance - Vehicles	57.00	4229
MOORE MEDICAL CORP.	EVIDENCE & FIRST AID SUPPLIES	Investigation and Equipment	124.90	4217
MOORE MEDICAL CORP.	EVIDENCE & FIRST AID SUPPLIES	Liability Insurance	126.40	4219
MOORE MEDICAL CORP.	CPR PADS	Liability Insurance	395.50	4219
MOORE MEDICAL CORP.	FIRST AID SUPPLIES	Liability Insurance	633.52	4219
PARTNERS & PAWS VETERINARY	VETERINARIAN SERVICES	Maintenance - Equipment	95.00	4225
PUBLIC SAFETY DIRECT	MOBILE SERVICE TECHNICIAN	Maintenance - Vehicles	190.00	4229
PUBLIC SAFETY DIRECT	MOBILE SERVICE TECHNICIAN - SQUADS 8 & 19	Maintenance - Vehicles	142.50	4229
RAY O'HERRON CO. INC.	STROBE TUBES	Maintenance - Vehicles	82.49	4229
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - CHIEF BROWN	Uniforms	114.99	4269
RAY O'HERRON CO. INC.	CREDIT FOR RETURNED ITEM - CHIEF BROWN	Uniforms	(104.99)	4269
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - GREENABERG	Uniforms	54.90	4269
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - FOSTER	Uniforms	177.33	4269

**CITY OF DARIEN
Expenditure Journal
General Fund
Police Department
From 9/17/2013 Through 10/7/2013**

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
RAY O'HERRON CO. INC.	UNIFORM ALLOWANCE - STUTTE	Uniforms	39.80	4269
RICOH AMERICAS CORPORATION	COPIER SERVICE AGREEMENT - 06-07-13 THUR 09-06-13	Maintenance - Equipment	545.67	4225
SAM'S CLUB	NEMRT CLASS SUPPLIES	Travel/Meetings	10.62	4265
SHELL	FUEL	Vehicle (Gas and Oil)	290.70	4273
SHELL	FUEL	Vehicle (Gas and Oil)	(290.70)	4273
SHELL	FUEL	Vehicle (Gas and Oil)	259.68	4273
TREASURER, STATE OF ILLINOIS	BRAD BAYLOG SEX OFFENDER REGISTRATION	Investigation and Equipment	5.00	4217
UNITED GROUP	CHAIR PARTS	Maintenance - Equipment	198.02	4225
VILLA PARK OFFICE EQUIP, INC.	CHAIR - CHIEF BROWN	Equipment	345.00	4815
WESTOWN AUTO SUPPLY COMPANY	REPAIR PARTS FOR FLEET VEHICLES	Maintenance - Vehicles	274.20	4229
		Total Police Department	10,094.01	

CITY OF DARIEN
Expenditure Journal
General Fund
Business District
From 9/17/2013 Through 10/7/2013

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
ALLIED WASTE SERVICES #551	REFUSE REMOVAL - 7515 S. CASS, UNIT D	Utilities (Elec,Gas,Wtr,Sewer)	141.14	4271
DUPAGE COUNTY PUBLIC WORKS	7515 S. CASS, UNIT D - 6-26-13 THRU 8-27-13	Utilities (Elec,Gas,Wtr,Sewer)	715.69	4271
FIRE & SECURITY SYSTEMS, INC.	SERVICE CALL (917885) 7-31-13	Maintenance - Grounds	220.00	4227
		Total Business District	1,076.83	
		Total General Fund	45,182.37	

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/17/2013 Through 10/7/2013

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
ASSOCIATED TECHNICAL SERVICES	LEAK LISTENING DEVICES	Equipment	9,100.00	4815
CALL ONE, INC.	TELEPHONE & DATA LINES - ACCT 1010-6702-0000	Telephone	590.81	4267
CARQUEST AUTO PARTS STORES	REPAIR PARTES FOR FLEET VEHICLES & BATTERIES FOR GENERATORS	Maintenance - Building	270.36	4223
CARQUEST AUTO PARTS STORES	REPAIR PARTES FOR FLEET VEHICLES & BATTERIES FOR GENERATORS	Maintenance - Building	(270.36)	4223
CARQUEST AUTO PARTS STORES	REPAIR PARTS FOR FLEET VEHICLES/BATTERIES FOR GENERATORS	Maintenance - Building	270.36	4223
CINTAS FIRST AID AND SAFETY COM ED	FIRST AID SUPPLIES 2103 75TH ST PUMP - ACCT 3118112014	Liability Insurance	84.22	4219
COM ED	PLAINFIELD & MANNING - ACCT 0437036069	Utilities (Elec,Gas,Wtr,Sewer)	650.13	4271
CONSTELLATION NEW ENERGY, INC.	1220 PLAINFIELD - ACCT 0185101035	Utilities (Elec,Gas,Wtr,Sewer)	48.95	4271
CONSTELLATION NEW ENERGY, INC.	9S720 LEMONT - ACCT 4105091007	Utilities (Elec,Gas,Wtr,Sewer)	2,138.16	4271
CONSTELLATION NEW ENERGY, INC.	87TH & RIDGE - ACCT 6149050015	Utilities (Elec,Gas,Wtr,Sewer)	88.44	4271
CONSTELLATION NEW ENERGY, INC.	18W736 MANNING - ACCT 0171115094	Utilities (Elec,Gas,Wtr,Sewer)	43.32	4271
CONSTELLATION NEW ENERGY, INC.	2101 W. 75TH STREET - ACCT 0269155053	Utilities (Elec,Gas,Wtr,Sewer)	61.70	4271
CONSTELLATION NEW ENERGY, INC.	LAKEVIEW & OAKLEY - ACCT 1389036061	Utilities (Elec,Gas,Wtr,Sewer)	47.23	4271
			240.79	4271

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/17/2013 Through 10/7/2013

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
DUPAGE COUNTY PUBLIC WORKS	DUMPING WASH WATER @ DUPAGE COUNTY P.W.	Maintenance - Building	34.00	4223
HACH COMPANY	POCKET CHLORIMETER & CHLORINE REAGENTS	Quality Control	948.27	4241
HD SUPPLY WATERWORKS	REPAIR CLAMPS	Maintenance - Water System	404.79	4231
HD SUPPLY WATERWORKS	REPAIR CLAMPS	Maintenance - Water System	380.91	4231
HD SUPPLY WATERWORKS	REPAIR CLAMPS	Maintenance - Water System	455.75	4231
HD SUPPLY WATERWORKS	RED MARKING FLAGS	Maintenance - Water System	47.42	4231
KIEFT BROS., INC.	RINGS TO REPAIR SEWER DAMAGED DURING MAIN BREAK MANNING RD	Maintenance - Water System	94.09	4231
METROPOLITAN INDUSTRIES, INC.	75TH STREET PUMP STATION SUMP PUMP	Maintenance - Building	690.00	4223
NICOR GAS	1930 MANNING - ACCT 05-00-21-1000 4	Utilities (Elec,Gas,Wtr,Sewer)	34.47	4271
NICOR GAS	8600 LEMONT - ACCT 23-64-41-1000 1	Utilities (Elec,Gas,Wtr,Sewer)	21.14	4271
NICOR GAS	1041 S FRONTAGE ROAD - ACCT 90-84-11-1000 1	Utilities (Elec,Gas,Wtr,Sewer)	44.36	4271
R & R INDUSTRIES, INC.	RAIN GEAR FOR EMPLOYEES	Liability Insurance	285.27	4219
RED WING SHOES	BOOTS FOR CORNEILS, SCHUSTER & CASSIDY	Liability Insurance	78.00	4219
RED WING SHOES	UNIFORM ALLOWANCE - CORNEILS & CASSIDY	Uniforms	167.39	4269
RED WING SHOES	UNIFORMS FOR DON BEUSSE	Uniforms	106.20	4269
RED WING SHOES	BOOTS FOR CORNEILS, SCHUSTER & CASSIDY	Uniforms	408.00	4269
SUBURBAN CONCRETE, INC.	WATER DIVISION	Maintenance - Water System	15,147.36	4231
SUBURBAN LABORATORIES	UCMR3 & REGULAR MONTHLY SAMPLING	Quality Control	1,320.00	4241

CITY OF DARIEN
Expenditure Journal
Water Fund
Public Works, Water
From 9/17/2013 Through 10/7/2013

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
SUBURBAN LABORATORIES	EPA REQUIRED SAMPLES	Quality Control	348.50	4241
TYCO INTEGRATED SECURITY LLC	QUARTERLY ALARMS SERVICES - 1041 S. FRONTAGE	Maintenance - Building	244.59	4223
UNDERGROUND PIPE & VALVE CO.	WATER DEPARTMENT CURB BOX KEYS & WRENCHES	Maintenance - Water System	259.00	4231
UNDERGROUND PIPE & VALVE CO.	B-BOX KEY & CURB BOX CLEAN OUT TOOLS	Maintenance - Water System	744.00	4231
WASTE MANAGEMENT LARAWAY RDF	STREET SWEEP FOR MAIN BREAK ON MANNING ROAD	Maintenance - Water System	196.00	4231
WATER RESOURCES, INC.	METER READING GUN	Maintenance - Water System	<u>1,510.25</u>	4231
		Total Public Works, Water	<u>37,333.87</u>	
		Total Water Fund	<u>37,333.87</u>	

**CITY OF DARIEN
Expenditure Journal
Motor Fuel Tax
MFT Expenses
From 9/17/2013 Through 10/7/2013**

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
ELMHURST CHICAGO STONE COMPANY	STONE DELIVERED TO PW	Road Material	540.98	4245
ELMHURST CHICAGO STONE COMPANY	STONE DELIVERED TO PW	Road Material	844.37	4245
ELMHURST CHICAGO STONE COMPANY	MFT & 79TH & FARMINGDALE	Road Material	2,442.09	4245
QUARRY MATERIALS	HOT PATCH	Road Material	615.68	4245
QUARRY MATERIALS	COLD PATCH FOR STOCK PILE	Road Material	1,188.00	4245
QUARRY MATERIALS	ASPHALT	Road Material	355.68	4245
QUARRY MATERIALS	ASPHALT	Road Material	690.56	4245
QUARRY MATERIALS	ASPHALT	Road Material	765.96	4245
QUARRY MATERIALS	ASPHALT	Road Material	353.60	4245
QUARRY MATERIALS	ASPHALT	Road Material	<u>967.20</u>	4245
		Total MFT Expenses	8,764.12	
		Total Motor Fuel Tax	<u>8,764.12</u>	

CITY OF DARIEN
Expenditure Journal
Special Service Area Tax Fund
SSA Expenditures
From 9/17/2013 Through 10/7/2013

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
CHRISTOPHER B. BURKE ENG, LTD	TARA HILL	Consulting/Professional	1,335.96	4325
		Total SSA Expenditures	1,335.96	
		Total Special Service Area Tax Fund	1,335.96	

CITY OF DARIEN
Expenditure Journal
Water Depreciation Fund
Depreciation Expenses
From 9/17/2013 Through 10/7/2013

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
CB&I, INC.	67TH ST WATER TOWER REPAIR/LEMONT RD NEW TOWER VENT	Equipment	41,900.00	4815
		Total Depreciation Expenses	41,900.00	
		Total Water Depreciation Fund	41,900.00	

**CITY OF DARIEN
Expenditure Journal
Capital Improvement Fund
Capital Fund Expenditures
From 9/17/2013 Through 10/7/2013**

Vendor Name	Invoice Description	Acct Title	Dept Amount	Acct Code
CENTRAL BLACKTOP	2013 STREET RECONSTRUCTION PROGRAM	Street Reconstruction/Rehab	94,680.02	4855
DRAGO VELKAVRH	REIMBURSEMENT FOR CURB/2 SIDEWALK SLAPS	Sidewalk Replacement Prog...	180.00	4380
DRAGO VELKAVRH	REIMBURSEMENT FOR CURB/2 SIDEWALK SLAPS	Curb & Gutter Replacement ...	293.25	4383
ELMHURST CHICAGO STONE COMPANY	MFT & 79TH & FARMINGDALE	Ditch Projects	1,241.66	4376
ELMHURST CHICAGO STONE COMPANY	STONE - 79TH & FARMINGDALE PROJECT	Ditch Projects	2,815.24	4376
H & R CONSTRUCTION, INC.	79TH STREET PROJECT	Ditch Projects	20,700.00	4376
NORWALK TANK	CULVERT PIPE - 79TH ST & FARMINGDALE PROJECT	Ditch Projects	14,870.88	4376
RAGS ELECTRIC	LIGHTING UPGRADE - PUBLIC WORKS FACILITY	Equipment	31,300.00	4815
SUBURBAN CONCRETE, INC.	ROGER ROAD DITCH PROJECT	Ditch Projects	197.50	4376
SUBURBAN CONCRETE, INC.	SIDEWALK	Sidewalk Replacement Prog...	35,332.75	4380
SUBURBAN CONCRETE, INC.	RESIDENT REIMBURSEMENT	Residential Concrete Program	25,028.54	4381
SUBURBAN CONCRETE, INC.	PUBLIC WORKS	Curb & Gutter Replacement ...	2,663.90	4383
SUBURBAN CONCRETE, INC.	CURB	Curb & Gutter Replacement ...	5,151.00	4383
VULCAN CONSTRUCTION MATERIALS	RIP RAP FOR 79TH STREET PROJECT	Ditch Projects	12,995.36	4376
		Total Capital Fund Expenditures	247,450.10	

CITY OF DARIEN
Expenditure Journal
Capital Improvement Fund
Capital Fund Expenditures
From 9/17/2013 Through 10/7/2013

<u>Vendor Name</u>	<u>Invoice Description</u>	<u>Acct Title</u>	<u>Dept Amount</u>	<u>Acct Code</u>
		Total Capital Improvement Fund	247,450.10	
Report Total			381,966.42	

**CITY OF DARIEN
REVENUE AND EXPENDITURE REPORT SUMMARY
August 31, 2013**

Working Session Report

GENERAL FUND - (01)

	Current Month Actual	Year To Date Actual	Total Budget
Revenue	\$ 1,055,946	\$ 5,241,047	\$ 12,476,230
Expenditures	\$ 806,553	\$ 4,032,875	\$ 10,809,655

**Projected 4/30/13
Fund Balance
per Budget Forecast**

Audited 5/1/13 Opening Fund Balance: \$ 4,671,008
Transfer to Capital Fund \$ (2,900,000)
Current Fund Balance: \$ 2,979,181

Audited
\$ 3,823,586 \$ 4,671,008 \$ 847,422.00 Difference

WATER FUND - (02)

	Current Month Actual	Year To Date Actual	Total Budget
Revenue	\$ 961,248	\$ 1,781,029	\$ 6,334,567
Expenditures	\$ 518,328	\$ 1,483,426	\$ 6,066,503

**Projected 4/30/13
Cash Balance
per Budget Forecast**

*Audited 5/1/13 Cash Balance \$ 872,495
Current Cash Balance: \$ 1,170,098

Audited
\$ 878,155 Beg Cash Balance 5/1/12
\$ 280,920 Cash to Accrual Adjustment
\$ 1,159,075 Adjusted Beg Cash Balance 5/1/12
\$ (290,895) FYE 13 Estimated Change
Audited
\$ 868,180 \$ 872,495 \$ 4,315.00 Difference

MOTOR FUEL TAX FUND - (03)

	Current Month Actual	Year To Date Actual	Total Budget
Revenue	\$ 45,461	\$ 178,877	\$ 519,021
Expenditures	\$ 49,075	\$ 137,809	\$ 578,915

**Projected 4/30/13
Fund Balance
per Budget Forecast**

Audited 5/1/13 Opening Fund Balance: \$ 292,709
Current Fund Balance: \$ 333,777

Audited
\$ 337,728 \$ 292,709 \$ (45,019.00) Difference

WATER DEPRECIATION FUND (12)

	Current Month Actual	Year To Date Actual	Total Budget
Revenue	\$ 400	\$ 2,109	\$ -
Expenditures	\$ -	\$ 51,900	\$ 121,000

**Projected 4/30/13
Cash Balance
per Budget Forecast**

*Audited 5/1/13 Cash Balance \$ 573,019
Current Cash Balance: \$ 523,228

Audited
\$ 614,274 \$ 573,019 \$ (41,255.41) Difference

CAPITAL IMPROVEMENT FUND (25)

	Current Month Actual	Year To Date Actual	Total Budget
Revenue	\$ 7,241	\$ 3,024,182	\$ 3,149,820
Expenditures	\$ 790,072	\$ 2,244,607	\$ 3,217,224

**Projected 4/30/13
Fund Balance
per Budget Forecast**

Audited 5/1/13 Opening Fund Balance: \$ 3,811,097
Current Fund Balance: \$ 4,590,673

Audited
\$ 3,853,117 \$ 3,811,097 \$ (42,020.00) Difference

CAPITAL PROJECTS DEBT SERVICE FUND (35)

	Current Month Actual	Year To Date Actual	Total Budget
Revenue	\$ 7,717	\$ 263,911	\$ 498,400
Expenditures	\$ -	\$ 86,838	\$ 498,400

**Projected 4/30/13
Fund Balance
per Budget Forecast**

Audited 5/1/13 Opening Fund Balance: \$ 7,860
Current Fund Balance: \$ 184,933

Audited
\$ 4,204 \$ 7,860 \$ 3,656.00 Difference

	Current Actual Year to Date	Current Budgeted F.Y.E. '14	Prior Year Actual Through August 12
Property Tax Collections	\$ 963,244	\$ 1,821,002	\$ 1,225,380
Sales Tax Collections	\$ 1,658,167	\$ 4,900,000	\$ 1,629,501

* Audited cash balance plus water receivable less accounts payable

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
General Fund
From 8/1/2013 Through 8/31/2013

		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	16,963.91	30,000.00	589,911.33	560,000.00	1,115,282.00	525,370.67	47.10%
Road and Bridge Tax	3120	3,155.89	0.00	109,389.22	0.00	185,000.00	75,610.78	40.87%
Municipal Utility Tax	3130	81,628.07	86,666.67	336,983.17	346,666.68	1,040,000.00	703,016.83	67.59%
Amusement Tax	3140	8,801.66	7,500.00	22,675.13	30,000.00	90,000.00	67,324.87	74.80%
Hotel/Motel Tax	3150	5,826.15	2,583.33	22,147.79	10,333.32	31,000.00	8,852.21	28.55%
Personal Property Tax	3425	124.80	416.67	2,683.32	1,666.68	5,000.00	2,316.68	46.33%
Total Taxes		116,500.48	127,166.67	1,083,789.96	948,666.68	2,466,282.00	(1,382,492.04)	56.06%
License, Permits, Fees								
Business Licenses	3210	50.00	0.00	10,278.95	0.00	40,000.00	29,721.05	74.30%
Liquor License	3212	1,500.00	0.00	55,125.00	50,000.00	50,000.00	(5,125.00)	(10.25)%
Contractor Licenses	3214	1,800.00	2,000.00	8,280.00	11,000.00	12,000.00	3,720.00	31.00%
Court Fines	3216	6,348.86	11,666.67	41,322.71	46,666.68	140,000.00	98,677.29	70.48%
Towing Fees	3217	7,503.00	4,166.67	26,003.00	16,666.68	50,000.00	23,997.00	47.99%
Ordinance Fines	3230	800.00	1,666.67	4,130.50	6,666.68	20,000.00	15,869.50	79.34%
Building Permits and Fees	3240	5,837.00	2,500.00	125,153.00	22,500.00	35,000.00	(90,153.00)	(257.58)%
Telecommunication Taxes	3242	73,592.01	75,000.00	296,480.59	300,000.00	900,000.00	603,519.41	67.05%
Cable T.V. Franchise Fee	3244	93,197.29	28,333.33	182,365.42	113,333.32	340,000.00	157,634.58	46.36%
NICOR Franchise Fee	3246	0.00	3,333.33	0.00	13,333.32	40,000.00	40,000.00	100.00%
Public Hearing Fees	3250	0.00	333.33	970.00	1,333.32	4,000.00	3,030.00	75.75%
Elevator Inspections	3255	0.00	333.33	0.00	1,333.32	4,000.00	4,000.00	100.00%
Public Improvement Permit Fee	3260	0.00	0.00	175.00	0.00	0.00	(175.00)	0.00%
Engineering/Prof Fee Reimb	3265	2,771.97	2,500.00	43,291.12	10,000.00	20,000.00	(23,291.12)	(116.45)%
D.U.I. Technology Fines	3267	75.00	541.67	4,024.75	2,166.68	6,500.00	2,475.25	38.08%
Police Special Service	3268	8,632.41	10,416.67	46,448.48	41,666.68	125,000.00	78,551.52	62.84%
Stormwater Management Fees	3270	50.00	8.33	962.00	33.32	100.00	(862.00)	(862.00)%
Total License, Permits, Fees		202,157.54	142,800.00	845,010.52	636,700.00	1,786,600.00	(941,589.48)	52.70%
Charges for Services								

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
General Fund
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Inspections/Tap on/Permits	3320	25.00	0.00	50.00	0.00	0.00	(50.00)	0.00%
Total Charges for Services		25.00	0.00	50.00	0.00	0.00	50.00	0.00%
Intergovernmental								
State Income Tax	3410	128,026.35	174,847.50	826,365.13	699,390.00	2,098,170.00	1,271,804.87	60.61%
Local Use Tax	3420	27,167.87	29,448.00	108,299.89	117,792.00	353,376.00	245,076.11	69.35%
Sales Taxes	3430	457,953.19	408,333.33	1,658,167.25	1,633,333.32	4,900,000.00	3,241,832.75	66.15%
Total Intergovernmental		613,147.41	612,628.83	2,592,832.27	2,450,515.32	7,351,546.00	(4,758,713.73)	64.73%
Other Revenue								
Interest Income	3510	540.99	833.33	3,008.70	3,333.32	10,000.00	6,991.30	69.91%
Gain/Loss on Investment	3515	(7.17)	0.00	(14.94)	0.00	0.00	14.94	0.00%
Water Share Expense	3520	20,833.34	20,833.33	83,333.36	83,333.32	250,000.00	166,666.64	66.66%
Police Report/Prints	3534	690.00	333.33	1,810.00	1,333.32	4,000.00	2,190.00	54.75%
Reimbursement-Rear Yard Drain	3541	871.68	0.00	6,871.70	0.00	0.00	(6,871.70)	0.00%
Street Recon Prog - Reimb	3550	0.00	0.00	78,718.28	0.00	0.00	(78,718.28)	0.00%
Grants	3560	1,134.18	0.00	3,108.65	0.00	0.00	(3,108.65)	0.00%
Rents	3561	31,111.45	19,941.83	217,562.68	79,767.32	239,302.00	21,739.32	9.08%
Other Reimbursements	3562	55,749.70	7,083.33	63,765.21	28,333.32	85,000.00	21,234.79	24.98%
Residential Concrete Reimb	3563	0.00	0.00	51,512.75	0.00	0.00	(51,512.75)	0.00%
Mail Box Reimbursement Program	3569	277.64	0.00	1,056.84	0.00	0.00	(1,056.84)	0.00%
Sales of Wood Chips	3572	800.00	0.00	3,175.00	0.00	0.00	(3,175.00)	0.00%
Sale of Equipment	3575	0.00	1,250.00	2,358.00	5,000.00	15,000.00	12,642.00	84.28%
Miscellaneous Revenue	3580	398.29	9,583.33	3,830.91	38,333.32	115,000.00	111,169.09	96.66%
Transfer from Other Funds	3612	0.00	0.00	145,901.51	0.00	0.00	(145,901.51)	0.00%
Total Other Revenue		112,400.10	59,858.48	665,998.65	239,433.92	718,302.00	(52,303.35)	7.28%
Total Revenue		1,044,230.53	942,453.98	5,187,681.40	4,275,315.92	12,322,730.00	(7,135,048.60)	57.90%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Water Fund
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Revenue								
Charges for Services								
Water Sales	3310	958,619.79	1,053,095.00	1,770,427.28	2,106,190.00	6,318,567.00	4,548,139.72	71.98%
Inspections/Tap on/Permits	3320	697.42	500.00	4,664.68	2,000.00	4,000.00	(664.68)	(16.61)%
Sale of Meters	3325	175.00	291.67	825.00	1,166.68	3,500.00	2,675.00	76.42%
Other Water Sales	3390	1,227.50	375.00	3,010.20	1,500.00	4,500.00	1,489.80	33.10%
Total Charges for Services		960,719.71	1,054,261.67	1,778,927.16	2,110,856.68	6,330,567.00	(4,551,639.84)	71.90%
Other Revenue								
Interest Income	3510	528.13	333.33	2,101.88	1,333.32	4,000.00	1,898.12	47.45%
Total Other Revenue		528.13	333.33	2,101.88	1,333.32	4,000.00	(1,898.12)	47.45%
Total Revenue		961,247.84	1,054,595.00	1,781,029.04	2,112,190.00	6,334,567.00	(4,553,537.96)	71.88%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Motor Fuel Tax
From 8/1/2013 Through 8/31/2013

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining	
Revenue								
Intergovernmental								
MFT Allotment	3440	45,214.25	43,251.75	177,907.36	173,007.00	519,021.00	341,113.64	65.72%
Total Intergovernmental		45,214.25	43,251.75	177,907.36	173,007.00	519,021.00	(341,113.64)	65.72%
Other Revenue								
Interest Income	3510	246.56	0.00	969.62	0.00	0.00	(969.62)	0.00%
Total Other Revenue		246.56	0.00	969.62	0.00	0.00	969.62	0.00%
Total Revenue		45,460.81	43,251.75	178,876.98	173,007.00	519,021.00	(340,144.02)	65.54%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Impact Fee Agency Fund
From 8/1/2013 Through 8/31/2013

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining	
Revenue								
Other Revenue								
Interest Income	3510	10.13	0.00	42.33	0.00	0.00	(42.33)	0.00%
Total Other Revenue	10.13	0.00	42.33	0.00	0.00	42.33	0.00%	
Total Revenue	10.13	0.00	42.33	0.00	0.00	42.33	0.00%	

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Special Service Area Tax Fund
From 8/1/2013 Through 8/31/2013

	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 73.24	416.67	2,679.57	1,666.68	5,000.00	2,320.43	46.40%
Total Taxes	73.24	416.67	2,679.57	1,666.68	5,000.00	(2,320.43)	46.41%
Other Revenue							
Interest Income	3510 8.84	0.00	32.64	0.00	0.00	(32.64)	0.00%
Total Other Revenue	8.84	0.00	32.64	0.00	0.00	32.64	0.00%
Total Revenue	82.08	416.67	2,712.21	1,666.68	5,000.00	(2,287.79)	45.76%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Drug Forfeiture Fund
From 8/1/2013 Through 8/31/2013

	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 4.70	0.00	18.22	0.00	0.00	(18.22)	0.00%
Total Other Revenue	4.70	0.00	18.22	0.00	0.00	18.22	0.00%
Total Revenue	4.70	0.00	18.22	0.00	0.00	18.22	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Water Depreciation Fund
From 8/1/2013 Through 8/31/2013

	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	402.70	0.00	2,115.77	0.00	0.00	(2,115.77)	0.00%
Gain/Loss on Investment	3515	(3.07)	0.00	(6.41)	0.00	0.00	6.41	0.00%
Total Other Revenue	<u>399.63</u>	<u>0.00</u>	<u>2,109.36</u>	<u>0.00</u>	<u>0.00</u>	<u>2,109.36</u>	<u>0.00%</u>	
Total Revenue	399.63	0.00	2,109.36	0.00	0.00	2,109.36	0.00%	

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Drug Seizures Fund
From 8/1/2013 Through 8/31/2013

	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 18.51	0.00	74.39	0.00	0.00	(74.39)	0.00%
Total Other Revenue	18.51	0.00	74.39	0.00	0.00	74.39	0.00%
Total Revenue	18.51	0.00	74.39	0.00	0.00	74.39	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Capital Improvement Fund
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Revenue								
Taxes								
Real Estate Taxes - Current	3110	3,077.19	0.00	107,018.87	102,320.00	202,320.00	95,301.13	47.10%
Total Taxes		3,077.19	0.00	107,018.87	102,320.00	202,320.00	(95,301.13)	47.10%
Other Revenue								
Interest Income	3510	4,163.36	833.33	17,163.59	3,333.32	10,000.00	(7,163.59)	(71.63)%
Residential Concrete Reimb	3563	0.00	0.00	0.00	37,500.00	37,500.00	37,500.00	100.00%
Transfer from Other Funds	3612	0.00	0.00	2,900,000.00	2,900,000.00	2,900,000.00	0.00	0.00%
Total Other Revenue		4,163.36	833.33	2,917,163.59	2,940,833.32	2,947,500.00	(30,336.41)	1.03%
Total Revenue		7,240.55	833.33	3,024,182.46	3,043,153.32	3,149,820.00	(125,637.54)	3.99%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Revenue
Debt Service Fund
From 8/1/2013 Through 8/31/2013

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Revenue							
Taxes							
Real Estate Taxes - Current	3110 7,581.57	0.00	263,634.05	248,000.00	498,400.00	234,765.95	47.10%
Total Taxes	7,581.57	0.00	263,634.05	248,000.00	498,400.00	(234,765.95)	47.10%
Other Revenue							
Interest Income	3510 135.50	0.00	276.50	0.00	0.00	(276.50)	0.00%
Total Other Revenue	135.50	0.00	276.50	0.00	0.00	276.50	0.00%
Total Revenue	7,717.07	0.00	263,910.55	248,000.00	498,400.00	(234,489.45)	47.05%

CITY OF DARIEN
Statement of Revenues and Expenditures - Revenue
Business District
General Fund
From 8/1/2013 Through 8/31/2013

	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 10,600.00	11,916.67	50,210.00	47,666.68	143,000.00	92,790.00	64.88%
Maintenance - Reimbursable	3567 261.50	875.00	1,074.25	3,500.00	10,500.00	9,425.75	89.76%
Operations Revenue	3576 852.50	0.00	2,081.76	0.00	0.00	(2,081.76)	0.00%
Total Other Revenue	<u>11,714.00</u>	<u>12,791.67</u>	<u>53,366.01</u>	<u>51,166.68</u>	<u>153,500.00</u>	<u>(100,133.99)</u>	<u>65.23%</u>
Total Revenue	11,714.00	12,791.67	53,366.01	51,166.68	153,500.00	(100,133.99)	65.23%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Administration
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Salaries								
Salaries	4010	37,186.72	36,092.00	169,047.04	162,414.00	469,194.00	300,146.96	63.97%
Overtime	4030	0.00	166.67	0.00	666.68	2,000.00	2,000.00	100.00%
Total Salaries		37,186.72	36,258.67	169,047.04	163,080.68	471,194.00	302,146.96	64.12%
Benefits								
Social Security	4110	2,326.71	2,071.60	10,589.29	9,322.20	26,931.00	16,341.71	60.67%
Medicare	4111	544.14	525.52	2,459.18	2,364.84	6,832.00	4,372.82	64.00%
I.M.R.F.	4115	5,488.91	5,132.38	23,272.16	23,095.71	66,721.00	43,448.84	65.12%
Medical/Life Insurance	4120	5,178.68	5,300.67	20,441.30	21,202.68	63,608.00	43,166.70	67.86%
Supplemental Pensions	4135	2,038.28	1,998.67	8,716.77	7,994.68	23,984.00	15,267.23	63.65%
Total Benefits		15,576.72	15,028.84	65,478.70	63,980.11	188,076.00	122,597.30	65.18%
Materials and Supplies								
Dues and Subscriptions	4213	0.00	250.00	1,124.37	1,000.00	3,000.00	1,875.63	62.52%
Liability Insurance	4219	858.25	1,666.67	858.25	6,666.68	51,623.00	50,764.75	98.33%
Legal Notices	4221	51.00	666.67	603.72	2,666.68	8,000.00	7,396.28	92.45%
Maintenance - Building	4223	107.42	700.00	107.42	2,800.00	8,400.00	8,292.58	98.72%
Maintenance - Equipment	4225	150.00	1,066.67	1,454.20	4,266.68	12,800.00	11,345.80	88.63%
Maintenance - Grounds	4227	9.95	583.33	1,063.68	2,333.32	7,000.00	5,936.32	84.80%
Postage/Mailings	4233	34.24	433.33	1,564.24	1,733.32	5,200.00	3,635.76	69.91%
Printing and Forms	4235	0.00	333.33	854.50	1,333.32	4,000.00	3,145.50	78.63%
Public Relations	4239	3,145.27	2,458.33	6,290.54	9,833.32	29,500.00	23,209.46	78.67%
Rent - Equipment	4243	0.00	200.00	585.00	800.00	2,400.00	1,815.00	75.62%
Supplies - Office	4253	490.26	833.33	1,597.97	3,333.32	10,000.00	8,402.03	84.02%
Supplies - Other	4257	0.00	41.67	0.00	166.68	500.00	500.00	100.00%
Training and Education	4263	0.00	375.00	398.00	1,500.00	4,500.00	4,102.00	91.15%
Travel/Meetings	4265	0.00	166.67	0.00	666.68	2,000.00	2,000.00	100.00%
Telephone	4267	5,029.30	5,250.00	11,431.16	21,000.00	63,000.00	51,568.84	81.85%
Utilities (Elec,Gas,Wtr,Sewer)	4271	144.19	291.67	330.20	1,166.68	3,500.00	3,169.80	90.56%
Vehicle (Gas and Oil)	4273	346.41	658.33	880.90	2,633.32	7,900.00	7,019.10	88.84%
ESDA	4279	370.80	166.67	370.80	666.68	2,000.00	1,629.20	81.46%
Total Materials and Supplies		10,737.09	16,141.67	29,514.95	64,566.68	225,323.00	195,808.05	86.90%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Administration
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Contractual								
Audit	4320	9,275.00	6,000.00	12,775.00	9,500.00	12,775.00	0.00	0.00%
Consulting/Professional	4325	4,847.72	7,448.08	17,551.07	29,792.32	89,377.00	71,825.93	80.36%
Contingency	4330	2,906.52	833.33	4,202.52	3,333.32	10,000.00	5,797.48	57.97%
Janitorial Service	4345	1,182.00	1,375.00	4,728.00	5,500.00	16,500.00	11,772.00	71.34%
Total Contractual		<u>18,211.24</u>	<u>15,656.41</u>	<u>39,256.59</u>	<u>48,125.64</u>	<u>128,652.00</u>	<u>89,395.41</u>	<u>69.49%</u>
Other Charges								
Transfer to Other Funds	4605	0.00	0.00	2,900,000.00	0.00	0.00	(2,900,000.00)	0.00%
Total Other Charges		<u>0.00</u>	<u>0.00</u>	<u>2,900,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(2,900,000.00)</u>	<u>0.00%</u>
Capital Outlay								
Equipment	4815	0.00	14,000.00	469.00	14,000.00	14,000.00	13,531.00	96.65%
Total Capital Outlay		<u>0.00</u>	<u>14,000.00</u>	<u>469.00</u>	<u>14,000.00</u>	<u>14,000.00</u>	<u>13,531.00</u>	<u>96.65%</u>
Total Expenditures		<u>81,711.77</u>	<u>97,085.59</u>	<u>3,203,766.28</u>	<u>353,753.11</u>	<u>1,027,245.00</u>	<u>(2,176,521.28)</u>	<u>(211.88)%</u>
Total		(81,711.77)	(97,085.59)	(3,203,766.28)	(353,753.11)	(1,027,245.00)	2,176,521.28	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
City Council
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Salaries								
Salaries	4010	3,562.50	3,562.50	14,250.00	14,250.00	42,750.00	28,500.00	66.66%
Total Salaries		3,562.50	3,562.50	14,250.00	14,250.00	42,750.00	28,500.00	66.67%
Benefits								
Social Security	4110	220.87	220.83	883.50	883.32	2,650.00	1,766.50	66.66%
Medicare	4111	51.67	51.67	206.70	206.68	620.00	413.30	66.66%
Total Benefits		272.54	272.50	1,090.20	1,090.00	3,270.00	2,179.80	66.66%
Materials and Supplies								
Boards and Commissions	4205	73.00	208.33	219.00	833.32	2,500.00	2,281.00	91.24%
Cable Operations	4206	0.00	208.33	0.00	833.32	2,500.00	2,500.00	100.00%
Dues and Subscriptions	4213	0.00	0.00	0.00	100.00	100.00	100.00	100.00%
Liability Insurance	4219	4,500.31	3,000.00	10,144.57	12,000.00	42,806.00	32,661.43	76.30%
Public Relations	4239	0.00	0.00	0.00	1,500.00	2,000.00	2,000.00	100.00%
Training and Education	4263	0.00	0.00	0.00	500.00	1,000.00	1,000.00	100.00%
Travel/Meetings	4265	0.00	0.00	20.00	0.00	0.00	(20.00)	0.00%
Total Materials and Supplies		4,573.31	3,416.66	10,383.57	15,766.64	50,906.00	40,522.43	79.60%
Contractual								
Consulting/Professional	4325	0.00	0.00	2,065.00	0.00	0.00	(2,065.00)	0.00%
Total Contractual		0.00	0.00	2,065.00	0.00	0.00	(2,065.00)	0.00%
Total Expenditures		8,408.35	7,251.66	27,788.77	31,106.64	96,926.00	69,137.23	71.33%
Total		(8,408.35)	(7,251.66)	(27,788.77)	(31,106.64)	(96,926.00)	(69,137.23)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Community Development
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Salaries								
Salaries	4010	21,105.20	21,782.52	98,874.72	98,021.34	283,173.00	184,298.28	65.08%
Overtime	4030	0.00	100.00	0.00	400.00	500.00	500.00	100.00%
Total Salaries		<u>21,105.20</u>	<u>21,882.52</u>	<u>98,874.72</u>	<u>98,421.34</u>	<u>283,673.00</u>	<u>184,798.28</u>	<u>65.14%</u>
Benefits								
Social Security	4110	1,260.60	1,264.22	5,940.52	5,689.13	16,435.00	10,494.48	63.85%
Medicare	4111	294.82	318.06	1,389.34	1,431.27	4,135.00	2,745.66	66.40%
I.M.R.F.	4115	2,988.50	3,365.08	13,131.54	13,460.32	40,381.00	27,249.46	67.48%
Medical/Life Insurance	4120	3,292.98	3,348.17	12,987.04	13,392.68	40,178.00	27,190.96	67.67%
Supplemental Pensions	4135	184.60	300.00	923.00	1,200.00	3,600.00	2,677.00	74.36%
Total Benefits		<u>8,021.50</u>	<u>8,595.53</u>	<u>34,371.44</u>	<u>35,173.40</u>	<u>104,729.00</u>	<u>70,357.56</u>	<u>67.18%</u>
Materials and Supplies								
Boards and Commissions	4205	0.00	200.00	390.00	800.00	2,400.00	2,010.00	83.75%
Dues and Subscriptions	4213	470.00	54.17	470.00	216.68	650.00	180.00	27.69%
Liability Insurance	4219	105.00	1,916.67	105.00	7,666.68	46,568.00	46,463.00	99.77%
Maintenance - Vehicles	4229	0.00	100.00	222.50	400.00	1,200.00	977.50	81.45%
Printing and Forms	4235	0.00	220.08	576.50	880.32	2,641.00	2,064.50	78.17%
Supplies - Office	4253	0.00	37.50	0.00	150.00	450.00	450.00	100.00%
Training and Education	4263	0.00	0.00	179.00	0.00	500.00	321.00	64.20%
Travel/Meetings	4265	0.00	16.67	0.00	66.68	200.00	200.00	100.00%
Vehicle (Gas and Oil)	4273	100.79	166.67	204.44	666.68	2,000.00	1,795.56	89.77%
Total Materials and Supplies		<u>675.79</u>	<u>2,711.76</u>	<u>2,147.44</u>	<u>10,847.04</u>	<u>56,609.00</u>	<u>54,461.56</u>	<u>96.21%</u>
Contractual								
Consulting/Professional	4325	2,103.50	2,625.00	6,228.50	10,500.00	31,500.00	25,271.50	80.22%
Conslt/Prof Reimbursable	4328	6,060.85	4,033.33	42,172.62	18,133.32	50,400.00	8,227.38	16.32%
Total Contractual		<u>8,164.35</u>	<u>6,658.33</u>	<u>48,401.12</u>	<u>28,633.32</u>	<u>81,900.00</u>	<u>33,498.88</u>	<u>40.90%</u>
Total Expenditures		<u>37,966.84</u>	<u>39,848.14</u>	<u>183,794.72</u>	<u>173,075.10</u>	<u>526,911.00</u>	<u>343,116.28</u>	<u>65.12%</u>
Total		(37,966.84)	(39,848.14)	(183,794.72)	(173,075.10)	(526,911.00)	(343,116.28)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Public Works, Streets
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Salaries								
Salaries	4010	47,346.15	38,603.14	213,466.80	173,714.13	501,841.00	288,374.20	57.46%
Overtime	4030	3,694.55	6,250.00	25,166.73	25,000.00	75,000.00	49,833.27	66.44%
Total Salaries		<u>51,040.70</u>	<u>44,853.14</u>	<u>238,633.53</u>	<u>198,714.13</u>	<u>576,841.00</u>	<u>338,207.47</u>	<u>58.63%</u>
Benefits								
Social Security	4110	4,944.92	4,420.30	21,424.03	19,891.35	57,464.00	36,039.97	62.71%
Medicare	4111	1,156.50	1,033.76	5,010.46	4,651.92	13,439.00	8,428.54	62.71%
I.M.R.F.	4115	9,482.48	10,124.92	40,972.26	40,499.68	121,499.00	80,526.74	66.27%
Medical/Life Insurance	4120	12,239.43	13,460.67	44,535.61	53,842.68	161,528.00	116,992.39	72.42%
Supplemental Pensions	4135	276.90	208.33	1,061.45	833.32	2,500.00	1,438.55	57.54%
Total Benefits		<u>28,100.23</u>	<u>29,247.98</u>	<u>113,003.81</u>	<u>119,718.95</u>	<u>356,430.00</u>	<u>243,426.19</u>	<u>68.30%</u>
Materials and Supplies								
Liability Insurance	4219	430.86	1,745.33	2,126.76	6,981.32	63,073.00	60,946.24	96.62%
Maintenance - Building	4223	4,350.93	11,069.67	9,041.15	44,278.68	132,836.00	123,794.85	93.19%
Maintenance - Equipment	4225	4,364.60	1,920.83	10,852.37	7,683.32	23,050.00	12,197.63	52.91%
Maintenance - Vehicles	4229	6,207.05	2,166.67	15,385.63	8,666.68	26,000.00	10,614.37	40.82%
Postage/Mailings	4233	0.00	83.33	469.99	333.32	1,000.00	530.01	53.00%
Rent - Equipment	4243	13,526.10	1,970.83	19,605.98	7,883.32	23,650.00	4,044.02	17.09%
Supplies - Office	4253	142.88	341.67	587.46	1,366.68	4,100.00	3,512.54	85.67%
Supplies - Other	4257	4,553.74	3,480.00	14,568.20	13,920.00	41,760.00	27,191.80	65.11%
Small Tools & Equipment	4259	634.90	466.67	4,745.28	1,866.68	5,600.00	854.72	15.26%
Training and Education	4263	0.00	714.58	179.95	2,858.32	8,575.00	8,395.05	97.90%
Uniforms	4269	100.95	537.17	950.55	2,148.68	6,446.00	5,495.45	85.25%
Utilities (Elec, Gas, Wtr, Sewer)	4271	0.00	258.33	157.01	1,033.32	3,100.00	2,942.99	94.93%
Vehicle (Gas and Oil)	4273	9,116.06	6,897.92	16,148.41	27,591.68	82,775.00	66,626.59	80.49%
Total Materials and Supplies		<u>43,428.07</u>	<u>31,653.00</u>	<u>94,818.74</u>	<u>126,612.00</u>	<u>421,965.00</u>	<u>327,146.26</u>	<u>77.53%</u>
Contractual								
Consulting/Professional	4325	3,102.15	333.33	4,678.15	1,333.32	4,000.00	(678.15)	(16.95)%
Forestry	4350	6,375.51	3,942.83	23,650.09	15,771.32	47,314.00	23,663.91	50.01%
Landfill	4352	0.00	0.00	109.95	0.00	0.00	(109.95)	0.00%
Street Light Oper & Maint.	4359	6,946.13	8,033.33	12,765.69	32,133.32	96,400.00	83,634.31	86.75%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Public Works, Streets
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Mosquito Abatement	4365	10,221.75	0.00	40,887.00	20,000.00	42,114.00	1,227.00	2.91%
Street Sweeping	4373	4,782.00	7,168.60	10,040.00	28,674.40	35,843.00	25,803.00	71.98%
Drainage Projects	4374	5,916.11	0.00	15,026.61	34,500.00	34,500.00	19,473.39	56.44%
Tree Trim/Removal	4375	14,565.00	0.00	14,965.00	0.00	120,800.00	105,835.00	87.61%
Total Contractual		51,908.65	19,478.09	122,122.49	132,412.36	380,971.00	258,848.51	67.94%
Capital Outlay								
Residential Concrete Program	4381	7,481.25	0.00	41,247.75	0.00	0.00	(41,247.75)	0.00%
Equipment	4815	0.00	11,250.00	112,200.00	45,000.00	135,000.00	22,800.00	16.88%
Street Recon Rehab-Reimb	4856	77,611.28	0.00	79,330.68	0.00	0.00	(79,330.68)	0.00%
Total Capital Outlay		85,092.53	11,250.00	232,778.43	45,000.00	135,000.00	(97,778.43)	(72.43)%
Total Expenditures		259,570.18	136,482.21	801,357.00	622,457.44	1,871,207.00	1,069,850.00	57.17%
Total		(259,570.18)	(136,482.21)	(801,357.00)	(622,457.44)	(1,871,207.00)	(1,069,850.00)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Police Department
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Salaries								
Salaries	4010	30,681.06	32,615.30	146,154.89	146,768.85	423,999.00	277,844.11	65.52%
Salaries - Officers	4020	236,712.84	255,512.76	1,103,818.81	1,149,807.42	3,321,666.00	2,217,847.19	66.76%
Overtime	4030	45,068.36	38,395.83	195,983.56	153,583.32	460,750.00	264,766.44	57.46%
Total Salaries		312,462.26	326,523.89	1,445,957.26	1,450,159.59	4,206,415.00	2,760,457.74	65.62%
Benefits								
Social Security	4110	1,916.98	1,886.84	9,214.95	8,490.86	24,529.00	15,314.05	62.43%
Medicare	4111	4,106.11	3,853.52	18,367.52	17,340.84	50,096.00	31,728.48	63.33%
I.M.R.F.	4115	4,318.95	6,178.83	21,933.06	24,715.32	74,146.00	52,212.94	70.41%
Medical/Life Insurance	4120	35,325.49	42,958.33	146,664.75	171,833.32	515,500.00	368,835.25	71.54%
Police Pension	4130	16,963.91	0.00	589,911.33	500,000.00	1,115,282.00	525,370.67	47.10%
Supplemental Pensions	4135	3,392.80	4,166.67	15,618.60	16,666.68	50,000.00	34,381.40	68.76%
Total Benefits		66,024.24	59,044.19	801,710.21	739,047.02	1,829,553.00	1,027,842.79	56.18%
Materials and Supplies								
Animal Control	4201	200.00	166.67	415.00	666.68	2,000.00	1,585.00	79.25%
Auxiliary Police	4203	0.00	666.67	255.03	2,666.68	8,000.00	7,744.97	96.81%
Boards and Commissions	4205	110.00	541.67	1,309.00	2,166.68	6,500.00	5,191.00	79.86%
Dues and Subscriptions	4213	155.00	333.33	277.97	1,333.32	4,000.00	3,722.03	93.05%
Investigation and Equipment	4217	464.72	4,801.25	1,585.70	19,205.00	57,615.00	56,029.30	97.24%
Liability Insurance	4219	6,625.82	5,266.67	11,654.82	21,066.68	219,314.00	207,659.18	94.68%
Maintenance - Equipment	4225	131.40	1,283.33	4,605.10	5,133.32	15,400.00	10,794.90	70.09%
Maintenance - Vehicles	4229	6,009.32	2,566.67	15,917.01	10,266.68	30,800.00	14,882.99	48.32%
Postage/Mailings	4233	86.03	350.00	1,151.13	1,400.00	4,200.00	3,048.87	72.59%
Printing and Forms	4235	0.00	333.33	0.00	1,333.32	4,000.00	4,000.00	100.00%
Public Relations	4239	105.35	416.67	181.46	1,666.68	5,000.00	4,818.54	96.37%
Rent - Equipment	4243	0.00	14,362.08	165,337.88	57,448.32	172,345.00	7,007.12	4.06%
Supplies - Office	4253	608.82	500.00	1,376.54	2,000.00	6,000.00	4,623.46	77.05%
Training and Education	4263	3,322.00	2,617.50	8,459.00	10,470.00	31,410.00	22,951.00	73.06%
Travel/Meetings	4265	57.88	841.67	3,871.19	3,366.68	10,100.00	6,228.81	61.67%
Telephone	4267	808.86	1,058.33	2,633.33	4,233.32	12,700.00	10,066.67	79.26%
Uniforms	4269	4,653.88	3,008.33	13,854.80	12,033.32	36,100.00	22,245.20	61.62%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Police Department
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Utilities (Elec,Gas,Wtr,Sewer)	4271	612.29	583.33	928.47	2,333.32	7,000.00	6,071.53	86.73%
Vehicle (Gas and Oil)	4273	10,687.86	11,333.33	22,019.64	45,333.32	136,000.00	113,980.36	83.80%
Total Materials and Supplies		34,639.23	51,030.83	255,833.07	204,123.32	768,484.00	512,650.93	66.71%
Contractual								
Consulting/Professional	4325	0.00	30,068.58	183,598.95	120,274.32	360,623.00	177,024.05	49.08%
Dumeg/Fiat/Child Center	4337	3,500.00	2,056.67	21,180.00	8,226.68	24,680.00	3,500.00	14.18%
Total Contractual		3,500.00	32,125.25	204,778.95	128,501.00	385,303.00	180,524.05	46.85%
Capital Outlay								
Equipment	4815	0.00	733.33	2,498.00	2,933.32	8,800.00	6,302.00	71.61%
Total Capital Outlay		0.00	733.33	2,498.00	2,933.32	8,800.00	6,302.00	71.61%
Total Expenditures		416,625.73	469,457.49	2,710,777.49	2,524,764.25	7,198,555.00	4,487,777.51	62.34%
Total		(416,625.73)	(469,457.49)	(2,710,777.49)	(2,524,764.25)	(7,198,555.00)	(4,487,777.51)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
General Fund
Business District
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Materials and Supplies								
Liability Insurance	4219	0.00	0.00	0.00	0.00	4,410.00	4,410.00	100.00%
Maintenance - Equipment	4225	663.30	1,458.33	2,642.70	5,833.32	17,500.00	14,857.30	84.89%
Maintenance - Grounds	4227	0.00	3,416.67	147.28	13,666.68	41,000.00	40,852.72	99.64%
Utilities (Elec, Gas, Wtr, Sewer)	4271	1,605.86	833.33	2,600.39	3,333.32	10,000.00	7,399.61	73.99%
Total Materials and Supplies		<u>2,269.16</u>	<u>5,708.33</u>	<u>5,390.37</u>	<u>22,833.32</u>	<u>72,910.00</u>	<u>67,519.63</u>	<u>92.61%</u>
Total Expenditures		<u>2,269.16</u>	<u>5,708.33</u>	<u>5,390.37</u>	<u>22,833.32</u>	<u>72,910.00</u>	<u>67,519.63</u>	<u>92.61%</u>
Total		(2,269.16)	(5,708.33)	(5,390.37)	(22,833.32)	(72,910.00)	(67,519.63)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Fund
Public Works, Water
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Salaries								
Salaries	4010	34,611.21	34,871.14	156,168.44	156,920.31	453,325.00	297,156.56	65.55%
Overtime	4030	4,045.33	4,166.67	23,806.51	16,666.68	50,000.00	26,193.49	52.38%
Total Salaries		<u>38,656.54</u>	<u>39,037.81</u>	<u>179,974.95</u>	<u>173,586.99</u>	<u>503,325.00</u>	<u>323,350.05</u>	<u>64.24%</u>
Benefits								
Social Security	4110	1,902.14	2,638.92	9,583.72	11,875.18	34,306.00	24,722.28	72.06%
Medicare	4111	444.85	617.14	2,259.57	2,777.13	8,023.00	5,763.43	71.83%
I.M.R.F.	4115	4,352.22	5,962.67	18,550.74	23,850.68	71,552.00	53,001.26	74.07%
Medical/Life Insurance	4120	7,514.85	9,215.33	26,901.92	36,861.32	110,584.00	83,682.08	75.67%
Supplemental Pensions	4135	92.30	200.00	599.95	800.00	2,400.00	1,800.05	75.00%
Total Benefits		<u>14,306.36</u>	<u>18,634.06</u>	<u>57,895.90</u>	<u>76,164.31</u>	<u>226,865.00</u>	<u>168,969.10</u>	<u>74.48%</u>
Materials and Supplies								
Liability Insurance	4219	3,049.77	1,467.58	3,935.97	5,870.32	194,311.00	190,375.03	97.97%
Maintenance - Building	4223	29,135.89	5,230.83	33,423.74	20,923.32	62,770.00	29,346.26	46.75%
Maintenance - Equipment	4225	866.42	1,008.33	5,302.33	4,033.32	12,100.00	6,797.67	56.17%
Maintenance - Water System	4231	3,570.82	12,437.50	33,110.28	49,750.00	149,250.00	116,139.72	77.81%
Postage/Mailings	4233	0.00	83.33	30.00	333.32	1,000.00	970.00	97.00%
Quality Control	4241	347.50	1,365.83	2,373.18	5,463.32	16,390.00	14,016.82	85.52%
Service Charge	4251	20,833.34	20,833.34	83,333.36	83,333.36	250,000.00	166,666.64	66.66%
Supplies - Operation	4255	360.00	596.66	490.30	2,386.64	7,160.00	6,669.70	93.15%
Training and Education	4263	0.00	453.24	15.00	1,812.97	5,439.00	5,424.00	99.72%
Telephone	4267	834.42	895.75	1,904.14	3,583.00	10,749.00	8,844.86	82.28%
Uniforms	4269	161.09	258.33	411.10	1,033.32	3,100.00	2,688.90	86.73%
Utilities (Elec,Gas,Wtr,Sewer)	4271	3,140.10	4,068.75	6,941.82	16,275.00	48,825.00	41,883.18	85.78%
Vehicle (Gas and Oil)	4273	2,107.04	1,856.25	4,961.51	7,425.00	22,575.00	17,613.49	78.02%
Total Materials and Supplies		<u>64,406.39</u>	<u>50,555.72</u>	<u>176,232.73</u>	<u>202,222.89</u>	<u>783,669.00</u>	<u>607,436.27</u>	<u>77.51%</u>
Contractual								
Audit	4320	3,225.00	5,000.00	3,225.00	5,000.00	10,000.00	6,775.00	67.75%
Consulting/Professional	4325	1,318.00	1,083.33	2,050.50	4,333.32	13,000.00	10,949.50	84.22%
Leak Detection	4326	0.00	1,675.00	0.00	6,700.00	20,100.00	20,100.00	100.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Fund
Public Works, Water
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Data Processing	4336	25,030.50	12,694.00	50,503.75	50,776.00	152,328.00	101,824.25	66.84%
DuPage Water Commission	4340	371,385.34	329,276.75	991,362.50	1,317,107.00	3,951,321.00	2,959,958.50	74.91%
Total Contractual		400,958.84	349,729.08	1,047,141.75	1,383,916.32	4,146,749.00	3,099,607.25	74.75%
Capital Outlay								
Equipment	4815	0.00	6,000.00	14,000.00	24,000.00	72,000.00	58,000.00	80.55%
Water Meter Purchases	4880	0.00	2,083.33	0.00	8,333.32	25,000.00	25,000.00	100.00%
Total Capital Outlay		0.00	8,083.33	14,000.00	32,333.32	97,000.00	83,000.00	85.57%
Debt Service								
Debt Retire-Water Refunding	4950	0.00	0.00	8,181.13	108,896.00	308,896.00	300,714.87	97.35%
Total Debt Service		0.00	0.00	8,181.13	108,896.00	308,896.00	300,714.87	97.35%
Total Expenditures		518,328.13	466,040.00	1,483,426.46	1,977,119.83	6,066,504.00	4,583,077.54	75.55%
Total		(518,328.13)	(466,040.00)	(1,483,426.46)	(1,977,119.83)	(6,066,504.00)	(4,583,077.54)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Motor Fuel Tax
MFT Expenses
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Salaries								
Salaries	4010	25,000.00	25,000.00	100,000.00	100,000.00	300,000.00	200,000.00	66.66%
Total Salaries		25,000.00	25,000.00	100,000.00	100,000.00	300,000.00	200,000.00	66.67%
Materials and Supplies								
Road Material	4245	1,420.12	2,951.25	6,748.56	11,805.00	35,415.00	28,666.44	80.94%
Salt	4249	0.00	14,166.67	0.00	56,666.68	170,000.00	170,000.00	100.00%
Supplies - Other	4257	620.01	1,250.00	9,025.76	5,000.00	15,000.00	5,974.24	39.82%
Pavement Striping	4261	0.00	8,500.00	0.00	8,500.00	8,500.00	8,500.00	100.00%
Total Materials and Supplies		2,040.13	26,867.92	15,774.32	81,971.68	228,915.00	213,140.68	93.11%
Contractual								
Consulting/Professional	4325	22,035.00	10,000.00	22,035.00	50,000.00	50,000.00	27,965.00	55.93%
Total Contractual		22,035.00	10,000.00	22,035.00	50,000.00	50,000.00	27,965.00	55.93%
Total Expenditures		49,075.13	61,867.92	137,809.32	231,971.68	578,915.00	441,105.68	76.20%
Total		(49,075.13)	(61,867.92)	(137,809.32)	(231,971.68)	(578,915.00)	(441,105.68)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Special Service Area Tax Fund
SSA Expenditures
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Materials and Supplies								
Maintenance - Grounds	4227	0.00	2,400.00	0.00	3,900.00	3,900.00	3,900.00	100.00%
Total Materials and Supplies		0.00	2,400.00	0.00	3,900.00	3,900.00	3,900.00	100.00%
Contractual								
Consulting/Professional	4325	0.00	250.00	0.00	1,000.00	3,000.00	3,000.00	100.00%
Contingency	4330	0.00	0.00	0.00	0.00	1,500.00	1,500.00	100.00%
Total Contractual		0.00	250.00	0.00	1,000.00	4,500.00	4,500.00	100.00%
Total Expenditures		0.00	2,650.00	0.00	4,900.00	8,400.00	8,400.00	100.00%
Total		0.00	(2,650.00)	0.00	(4,900.00)	(8,400.00)	(8,400.00)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Water Depreciation Fund
Depreciation Expenses
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Capital Outlay								
Capital Improv-Infrastructure	4390	0.00	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00%
Hydrant Painting	4391	0.00	0.00	0.00	0.00	41,000.00	41,000.00	100.00%
Capital Improvements	4810	0.00	0.00	41,900.00	70,000.00	70,000.00	28,100.00	40.14%
Total Capital Outlay		0.00	0.00	51,900.00	80,000.00	121,000.00	69,100.00	57.11%
Total Expenditures		0.00	0.00	51,900.00	80,000.00	121,000.00	69,100.00	57.11%
Total		0.00	0.00	(51,900.00)	(80,000.00)	(121,000.00)	(69,100.00)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Darien Area Dispatch Center
Darien Area Dispatch
From 8/1/2013 Through 8/31/2013

	Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining	
Expenditures								
Other Charges								
Transfer to Other Funds	4605	0.00	0.00	145,901.51	0.00	0.00	(145,901.51)	0.00%
Total Other Charges	0.00	0.00	145,901.51	0.00	0.00	(145,901.51)	0.00%	
Total Expenditures	0.00	0.00	145,901.51	0.00	0.00	(145,901.51)	0.00%	
Total	0.00	0.00	(145,901.51)	0.00	0.00	145,901.51	0.00%	

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Capital Improvement Fund
Capital Fund Expenditures
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Contractual								
Consulting/Professional	4325	0.00	10,500.00	0.00	45,500.00	45,500.00	45,500.00	100.00%
Total Contractual		0.00	10,500.00	0.00	45,500.00	45,500.00	45,500.00	100.00%
Capital Outlay								
Ditch Projects	4376	121,163.27	0.00	581,712.63	808,000.00	808,000.00	226,287.37	28.00%
Sidewalk Replacement Program	4380	7,481.25	0.00	17,259.25	71,800.00	71,800.00	54,540.75	75.96%
Crack Seal Program	4382	0.00	25,000.00	0.00	25,000.00	101,250.00	101,250.00	100.00%
Curb & Gutter Replacement Prog	4383	253.50	0.00	249,008.60	351,075.00	351,075.00	102,066.40	29.07%
Equipment	4815	16,965.00	0.00	66,636.72	100,000.00	210,000.00	143,363.28	68.26%
Street Reconstruction/Rehab	4855	644,208.80	125,405.00	1,295,902.10	1,395,405.00	1,427,405.00	131,502.90	9.21%
Total Capital Outlay		790,071.82	150,405.00	2,210,519.30	2,751,280.00	2,969,530.00	759,010.70	25.56%
Debt Service								
Debt Retire	4905	0.00	0.00	34,087.38	0.00	202,194.00	168,106.62	83.14%
Total Debt Service		0.00	0.00	34,087.38	0.00	202,194.00	168,106.62	83.14%
Total Expenditures		790,071.82	160,905.00	2,244,606.68	2,796,780.00	3,217,224.00	972,617.32	30.23%
Total		(790,071.82)	(160,905.00)	(2,244,606.68)	(2,796,780.00)	(3,217,224.00)	(972,617.32)	0.00%

CITY OF DARIEN
Statement of Revenues and Expenditures - Expenditures
Debt Service Fund
Debt Service Fund Expenditures
From 8/1/2013 Through 8/31/2013

		Current Period Actual	Current Period Budget	Current Year Actual	YTD Budget	Total Budget	Total Budget Variance	Percent Total Budget Remaining
Expenditures								
Debt Service								
Debt Service - Series 2007B	4951	0.00	0.00	86,837.50	208,400.00	498,400.00	411,562.50	82.57%
Total Debt Service		0.00	0.00	86,837.50	208,400.00	498,400.00	411,562.50	82.58%
Total Expenditures		0.00	0.00	86,837.50	208,400.00	498,400.00	411,562.50	82.58%
Total		0.00	0.00	(86,837.50)	(208,400.00)	(498,400.00)	(411,562.50)	0.00%

CITY OF DARIEN -- CASH RESERVES
August 31, 2013

FUND	FUND NAME	TOTAL
01	General Fund	\$ 1,319,768.49
02	Water Fund	\$ 1,123,893.79
03	MFT Fund	\$ 318,487.08
05	Impact Fees Fund	\$ 13,259.98
10	Special Service Area Tax Fund	\$ 11,643.82
11	Drug Forfeiture Fund	\$ 6,153.69
12	Water Depreciation Fund	\$ 522,935.45
16	Escrow Fund	\$ 25.87
18	Drug Seizure Fund	\$ 10,924.07
25	Capital Improvement Fund	\$ 4,663,499.85
35	Debt Service Fund	\$ 184,933.17
	TOTAL	<u>\$ 8,175,525.26</u>

Prior Month Cash Balance **\$ 8,237,586.32**

Bank Accounts and Interest Rates	Account Balances
Republic Bank Drug Forfeiture Account - 1.00%	\$ 11,980.97
Republic Bank Now Account - 1.00%	\$ 7,982,696.00
Republic Bank Operating Account	\$ 143,820.34
Republic Bank Payroll Account - Zero Balance Acct	\$ (16,049.05)
Illinois Funds Money Market Account - .014%	\$ 828.80
IMET Investment Fund - .34%	\$ 52,248.20
	<u>\$ 8,175,525.26</u>

Market Value

Wells Fargo Collateral Statement **\$ 8,575,671**

AGENDA MEMO
CITY COUNCIL
MEETING DATE: OCTOBER 7, 2013

Issue Statement

Consideration of a motion to grant a waiver of the raffle license bond requirement for the Darien Chamber of Commerce

BACKUP

Background/History

The Darien Chamber of Commerce has applied for a raffle license to be held on Saturday, December 7, 2013 during the Holiday Extravaganza at Home Run Inn and has requested a waiver of the bond requirement. The City regularly waives the bond requirement for qualified non-profit organizations.

Staff/Committee Recommendation

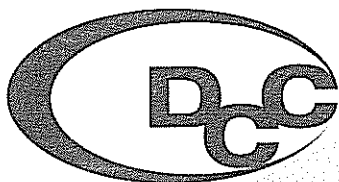
It is recommended that the raffle license bond requirement for Darien Chamber of Commerce be waived.

Alternate Consideration

Not approve waiver of bond requirement.

Decision Mode

This item will be placed on the October 7, 2013 Council Agenda for formal consideration.



Darien Chamber of Commerce

1702 Plainfield Road

Darien, Illinois 60561

630.968.0004 fax 630.968.2474

September 23, 2013

Maria Gonzalez
City of Darien
1702 Plainfield Road
Darien, IL 60561

Dear Maria,

Attached please find an application for raffle license for the Darien Chamber of Commerce. The raffle will be held at the Holiday Extravaganza on December 7, 2013 at Home Run Inn, 7521 Lemont Road, Darien. The Darien Chamber requests a waiver of the raffle license bond.

If you have any questions, please call me at 630.968.0004.

Sincerely,

Clare Bongiovanni

Clare Bongiovanni
President & CEO

CITY OF DARIEN

APPLICATION FOR RAFFLE LICENSE

Class A License
 Class B License

NAME OF ORGANIZATION: Darien Chamber of Commerce

ADDRESS: 1702 Plainfield Road Darien

TELEPHONE NUMBER: 630 968-0004 FAX NUMBER: 630 852-4709

TYPE OF ORGANIZATION: Darien Chamber of Commerce
(Charitable, Educational, Religious, Fraternal, Veterans or Labor)

LIST THE AREA (S) WITHIN THE CITY IN WHICH RAFFLE CHANCES WILL BE SOLD OR ISSUED:
Home Run Inn, 7521 Lemont Road, Darien

LIST THE TIME (S) OF DAY DURING WHICH RAFFLE CHANCES WILL BE SOLD OR ISSUED:
11:30 AM - 3:30 PM

LIST THE DATE AND TIME OF THE DETERMINATION OF WINNING CHANCES:
December 7, 2013 3pm

LIST THE LOCATION (S) AT WHICH WINNING CHANCES WILL BE DETERMINED:
Home Run Inn, 7521 Lemont Road, Darien

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

Clare Bongiovanni
Presiding Officer

ATTEST:

Secretary

APPROVED BY: _____
Mayor

DATE: _____

MAILED ON: _____
Date

BY: _____

AGENDA MEMO

**City Council
October 7, 2013**

Issue Statement

Approval of a Supplemental Illinois Department of Transportation Resolution, (IDOT BLR 14230) authorizing the expenditure of Motor Fuel Tax (MFT) funds for the FY 2013/14 General Maintenance-Emerald Ash Borer-Ash Tree Removal in an amount not to exceed \$77,352.75.

RESOLUTION BACKUP**Background/History**

As a summary, the FYE 14 budget included \$240,000 for the Emerald Ash Borer treatment/removal program. The total expense this fiscal year is estimated under budget at \$233,000. The amount spent on treating Ash trees was below our estimate, but Ash tree removals exceeded our estimate. The treatment portion of the budget was \$180,000 in the capital projects fund. The actual expense for treatment totaled \$100,034 for a positive balance of \$79,965. The budget for removals was \$60,000. The estimated actual expense for removals is \$137,350 for a total negative balance of \$77,350. Staff is requesting that the council authorize the additional Ash tree removal expense from the MFT fund and not the capital projects fund. Additional details are included below.

The City Council approved an Illinois Department of Transportation Resolution on May 6, 2013 in the amount of \$523,630.00 for Motor Fuel Tax Fund (MFT) expenditures as they relate to various street maintenance functions. The proposed MFT supplemental expenditure is for the additional removal of Ash trees due to the Emerald Ash Borer. The staff has identified an additional 212 Ash Trees that could not be saved with the Treeage treatment. Staff had originally estimated that approximately 100 trees would have to be removed. During the initial inventory in 2012, there was no indication that the additional trees would require removal. Attached, please find a removal summary labeled as [Attachment 1](#).

[Attachment 2](#) is the Cost Summary for the Emerald Ash Borer. Below is a fund balance as it relates to the various line items:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 BUDGET	EXPENDITURE YEAR TO DATE	PROPOSED BALANCE
01-30-4375 General Fund Tree Trimming	Contingency Emerald Ash Borer Removals	\$10,000.00	\$10,000.00	\$ 0.00
25-35-4815 Capital Projects EAB Cycle 1	Emerald Ash Borer Treatment Cycle 1	\$180,000.00	\$100,034.66	\$ 79,965.34
03-60-4325 MFT Consulting/Prof Services	Emerald Ash Borer Tree Removals	\$50,000.00	\$50,000.00	\$ 0.00
Totals		\$240,000.00	\$160,034.66	\$79,965.34

The Emerald Ash Borer Program Cycle One resulted with a balance of \$79,965.34 within the Capital Projects Fund. Staff is requesting that the funding for the remaining removals be expended from the MFT Fund.

Please note that staff was able to renegotiate the existing contract for the remaining EAB removals from \$30.00 per DBH to \$27.00, resulting in a \$10,000 savings. The Illinois Department of Transportation has approved the proposed expenditure pending City Council approval, see attached email. Below is a cost summary as it relates to the MFT fund.

SUPPLEMENTAL RESOLUTION FOR EMERALD ASH TREE REMOVALS MFT FUNDS				
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 BUDGET	EXPENDITURES	BALANCE
03-60-4325	MFT Supplemental Resolution Emerald Ash Borer Removals	\$0.00	\$77,352.75	\$(77,352.75)

MFT EXPENDITURE REPORT ENDING AUGUST 31, 2013			
MOTOR FUEL TAX	BEGINNING FUND BALANCE	PROPOSED EXPENDITURE	REVISED BEGINNING FUND BALANCE
Totals	\$292,709.00	\$77,352.75	\$215,356.25

[Attachment A](#) is the Bureau of Local Road Form Supplemental Municipal Estimate of Maintenance Costs. (BLR 14231).

Committee Recommendation

The Municipal Services Committee recommends approval of this Resolution.

Alternate Consideration

Not approving the Resolution.

DECISION MODE

This item will be placed on the October 7, 2013 City Council agenda for formal consideration.



BE IT RESOLVED, by the City Council of the _____
(Council or President and Board of Trustees)

City Darien of Darien, Illinois, that there is hereby
(City, Town or Village) (Name)

appropriated the sum of \$77,352.75 of Motor Fuel Tax funds for the purpose of maintaining
streets and highways under the applicable provisions of the Illinois Highway Code from May 1, 2013
to April 30, 2014.
(Date) (Date)

BE IT FURTHER RESOLVED, that only those streets, highways, and operations as listed and described on the approved Municipal Estimate of Maintenance Costs, including supplemental or revised estimates approved in connection with this resolution, are eligible for maintenance with Motor Fuel Tax funds during the period as specified above.

BE IT FURTHER RESOLVED, that the Clerk shall, as soon a practicable after the close of the period as given above, submit to the Department of Transportation, on forms furnished by said Department, a certified statement showing expenditures from and balances remaining in the account(s) for this period; and

BE IT FURTHER RESOLVED, that the Clerk shall immediately transmit two certified copies of this resolution to the district office of the Department of Transportation, at Schaumburg, Illinois.

I, JoAnne E. Ragona Clerk in and for the City
of Darien, County of DuPage
(City, Town or Village)

hereby certify the foregoing to be a true, perfect and complete copy of a resolution adopted by

the City Council at a meeting on October 7, 2013
(Council or President and Board of Trustees) Date

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this 7th day of October, 2013.

(SEAL) _____ City _____ Clerk
(City, Town or Village)

Approved

Regional Engineer
Department of Transportation

Date

From: Dan Gombac
Sent: Tuesday, September 24, 2013 3:44 PM
To: Ashley Prueter
Subject: FW: Darien; EAB Removals

B/U EAB Agenda Memo IDOT

Daniel Gombac
Director of Municipal Services
630-353-8106

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<http://www.darien.il.us/Departments/Administration/CityNews.html>

From: Dan Gombac
Sent: Wednesday, September 18, 2013 3:55 PM
To: 'Solomon, Marilyn D'
Cc: Tulgar, Suleyman M; Ashley Prueter; Bryon Vana
Subject: RE: Darien; EAB Removals

Correct, this is the last extension.

Thank you

Daniel Gombac
Director of Municipal Services
630-353-8106

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<http://www.darien.il.us/Departments/Administration/CityNews.html>

From: Solomon, Marilyn D [<mailto:Marilyn.Solomon@illinois.gov>]
Sent: Wednesday, September 18, 2013 1:15 PM
To: Dan Gombac
Cc: Tulgar, Suleyman M
Subject: RE: Darien; EAB Removals

Hi Dan,

We are assuming that this is the 3rd contract. You may continue for this last year of contract.

Thanks,
Marilyn
847-705-4407

"Please consider the environment before printing this e-mail"

From: Dan Gombac [<mailto:dgombac@darienil.gov>]
Sent: Tuesday, September 17, 2013 11:09 AM

To: Solomon, Marilyn D
Subject: RE: Darien; EAB Removals

Hi Marilyn:

Thanks for the follow up and there was one more question, pls see below.

Also, our tree trimming contract calls out for one more extension. This will be the 2nd extension of a three year contract and would begin Jan 1, 2014. The tree trimming and removal contract authorizes to utilize funds for continued EAB removal only. Please confirm that we may move forward.

Daniel Gombac
 Director of Municipal Services
 630-353-8106

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<http://www.darien.il.us/Departments/Administration/CityNews.html>

From: Solomon, Marilyn D [<mailto:Marilyn.Solomon@illinois.gov>]
Sent: Tuesday, September 17, 2013 10:26 AM
To: Dan Gombac
Cc: Ashley Prueter; Tulgar, Suleyman M
Subject: RE: Darien; EAB Removals

Hi Dan,

Please provide us 4 copies of Supplemental Resolution and Estimate of Cost. We don't have Supplemental forms so please use BLR 14230 Resolution, and BLR 14231 Estimate of Cost, and hand write Supplemental on these forms.

Thanks,
Marilyn
 847-705-4407

"Please consider the environment before printing this e-mail"

From: Dan Gombac [<mailto:dgombac@darienil.gov>]
Sent: Monday, September 16, 2013 1:58 PM
To: Solomon, Marilyn D
Cc: Ashley Prueter
Subject: EAB Removals

Good morning Marlin:

Our estimated EAB removals has exceed our original estimate utilizing MFT funds. We are looking at an expenditure of an additional \$127,000. The removal would be completed as part of the tree removal contract in place. We would request the City Council to authorize the work through a supplemental resolution funded from the MFT funds available. Please let me know if IDOT would require anything else.

Also, our tree trimming contract calls out for one more extension. This will be the 2nd extension of a three year contract and would begin Jan 1, 2014. The tree trimming and removal contract authorizes to utilize funds for continued EAB removal only. Please confirm that we may move forward.

Daniel Gombac
 Director of Municipal Services
 630-353-8106

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DARIEN DIRECT CONNECT

Follow the link below and subscribing is simple!

<http://www.darien.il.us/Departments/Administration/CityNews.html>

Removal Summary

EAB Tree Injection

All trees to be injected by John Carr (Lic # PA04350584) with Tree-age (EPA # 100-1309-74578) having A.I. of Emamectin Benzoate (4%)

Number of Trees	Address	Street	Location	Date Treated	Treated Size in DBH	# of Plugs	ML of Product	Total Treatment Cost	Tree Removals in DBH	TO BE REMOVED Tree Removals in DBH	Date Tree Removed	Removed Cost per DBH	To Be Removed Cost per DBH	RENEGOTIATED To Be Removed Cost per DBH	Trees to be removed	Tree removed	Total Trees
												\$ 30.00	\$ 30.00	\$ 27.00			
2625		Product purchased						\$ 16,796.00						\$ -			
2626		Product purchased						\$ 16,776.00						\$ -			
2627		Product purchased						\$ 16,826.92						\$ -			
2628		Product purchased						\$ 16,776.00						\$ -			
2629		Product purchased						\$ 20,072.65						\$ -			
2630														\$ -			
														\$ -			
		Cost Summary												\$ -			
		Totals	N/A	N/A	35,070.11	17,662.00	156,131.00	\$ 87,247.57	4,937.00	3,585.75	N/A	\$ 40,537.50	\$ 107,572.50	\$ 96,815.25	226	86	312
		Budget FY13/14 EAB Removal										\$ 50,000.00					
		Removals MFT-EAB-Budget										\$ 10,000.00					
		Removals EAB 30-4375 -EAB-Budget										\$ 19,462.50					
		Balance Forwarded											\$ 19,462.50				
		Homer Tree Renegotiated												\$ 96,815.25			
		Balance Forwarded												\$ 19,462.50			
		Expenditure Required												\$ 77,352.75			
		Total expenditure												\$ 77,352.75			
		Math check 4937*30							\$ 148,110.00			\$ 148,110.00					
		Math check 3585.75*27								\$ 96,815.25		\$ -					
		Savings due to Renegotiation										\$ (10,757.25)		\$ 10,757.25			
		Math Check 96815.25-19462.50								\$ 77,352.75							
		Revised Removal Cost										\$ 137,352.75					

Dan Gombac:
4937*30DBH

Dan Gombac:
3,585.75 * 27
Renegotiated DBH

Dan Gombac:
96,815-19,462

Dan Gombac:
40,537.50 + 107,572.50

HIGHLIGHT LEGEND			PROGRAM SUMMARY		ACTUAL		BALANCE			
A	B	C	D	E	F	G	H	I	J	K
2	Inventory	Total No of Trees	No of Ash Trees	Difference (Other Tree Species)	Percentage of Ash Trees to Total Trees	Total Tree Diameter Inches (DBH) (Average is 20 inch DBH)	Tree-Age Chemical-Application Rate 48.2 Milliliters Per Inch	Cost Per Liter	Arbor Plugs - 9 Per Tree	Plug Costs
3							5.40	\$ 468.00		\$ 0.45
4	Section No 1	1594	20	1574	1.25%	400.00	2,160.00	\$ 1,010.88	180.00	\$ 81.00
5	Section No 2	1869	631	1238	33.76%	12,620.00	68,148.00	\$ 31,893.26	5,679.00	\$ 2,555.55
6	Section No 3	1577	507	1070	32.15%	10,140.00	54,756.00	\$ 25,625.81	4,563.00	\$ 2,053.35
7	Section No 4	1994	659	1335	33.05%	13,180.00	71,172.00	\$ 33,308.50	5,931.00	\$ 2,668.95
8	Section No 5	1922	796	1126	41.42%	15,920.00	85,968.00	\$ 40,233.02	7,164.00	\$ 3,223.80
9	Totals	8956	2613	6343	29.18%	52,260.00	282,204.00	\$ 132,071.47	23,517.00	\$ 10,582.65
10	Liters Required						282.20			
		8983	312		1.57%					
	REVISED TO DATE OR ACTUALS	8671	2394		27.61%	35,070.00	156,131.00	\$ 73,069.31	17,662.00	\$ 7,947.90
	CURRENT INVENTORY-INCLUDES INSECTICIDE PLUGS CLEANER AND NEEDLES							\$ 3,300.00		
	BALANCE					17,190.00	126,073.00	\$ 55,702.16	\$ 5,855.00	\$ 2,634.75
11	Equipment Costs	Quantity	Unit Cost	Total Cost	ACTUAL COST					
12	Arborjet Hydraulic Kit	1	\$ 2,755.00	\$ 2,755.00	\$ 2,755.00					
13	Secondary Air Pack	1	\$ 255.55	\$ 255.55	\$ 255.55					
14	Arborjet Viper Needle (2 Pack)	5	\$ 25.46	\$ 127.30	\$ 127.30					
15	Clean-Jet Cleaner	15	\$ 7.92	\$ 118.80	\$ 39.60					
		MISC			\$ 40.00					
16	Total Equipment Cost			\$ 3,256.65	\$ 3,217.45	\$ 39.20				
17	Workforce Summary	No of Trees	Hours Per Tree	Total Hours Required	No of Working Weeks Required	No of Working Days Required				
18	City Arborist	2583	0.5	1291.5	32.2875	161.44				
19	Labor-Temp	No of Temp Help	Total Hours Required	Rate of Pay	Unit	Total Cost				
20	Temporary Helper	1	1291.5	20	Hourly	\$ 25,830.00				
	Temporary Helper	1	495	10	Hourly	\$ 6,500.00	\$ 19,330.00			
21	Proposed In House program									
22	Cost Summary for 2013-2019	Cycle 1-Year 1 2013	CYCLE 1- ACTUAL							
23	Insecticide	\$ 132,071.47	\$ 73,069.31	\$ 3,300.00						
24	Plugs	\$ 10,582.65	\$ 7,947.90							
25	Equipment	\$ 3,256.65	\$ 3,217.45							
26	Labor-Temporary Help	\$ 25,830.00	\$ 6,500.00							
27	Cost	\$ 171,740.77								
	LANDSCAPING		\$ 6,000.00							
	REVISED COST-INCLUDING SALARY		\$ 100,034.66							
	COST CENTER TO DATE 09/23/13									
ACCOUNT NO	ACCOUNT DESCRIPTION	2013/14 BUDGET	YTD EXPENDITURE	BALANCE						
25-35-4815	EMERALD ASH BORER CYCLE 1	\$ 180,000.00	\$ 100,034.66	\$ 79,965.34						

Dan Gombac: FIGURE REPRESENTS 120 TREES REMOVED AND 192 ADDITIONAL REMOVALS REQUIRED

Dan Gombac: BALANCE ACTUAL TO ESTIMATED TOTAL

Math Check with Rainbow Tree Care \$ 87,247.66
Air Tank \$ 287.00
Total \$ 87,534.66

Dan Gombac: Salary Account needs to be adjusted to credit Salary Account

87,534.66

AGENDA MEMO
City Council
October 7, 2013

ISSUE STATEMENT

Approval of an ordinance authorizing the disposal of surplus property.

ORDINANCE BACKUP CRITERIA

BACKGROUND/HISTORY

Staff is requesting that the following property be declared as surplus property and auctioned using an on-line auction service, Public Surplus, or disposed of:

YEAR	MODEL	VIN #	MILEAGE / HOURS
2003	Ford Taurus, Unit PD 13	1FAFP56S03A256154	102,704 miles

COMMITTEE RECOMMENDATION

The Municipal Services Committee recommends that the item listed above be declared surplus property and be auctioned or disposed of.

ALTERNATE CONSIDERATION

Not approving this ordinance at this time would be an alternate consideration.

DECISION MODE

This item will be placed on the October 7, 2013, City Council meeting for formal consideration.

*Passage of this ordinance requires a three-fourths majority vote by the City Council.

CITY OF DARIEN
DU PAGE COUNTY, ILLINOIS

ORDINANCE NO. _____

**AN ORDINANCE AUTHORIZING THE SALE
OF PERSONAL PROPERTY
OWNED BY THE CITY OF DARIEN**

(Vehicle)

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

THIS 7th DAY OF OCTOBER, 2013

**Published in pamphlet form by authority of the
Mayor and City Council of the City of Darien,
DuPage County, Illinois, this _____ day of
_____, 2013.**

**AN ORDINANCE AUTHORIZING THE SALE
OF PERSONAL PROPERTY
OWNED BY THE CITY OF DARIEN**

(Vehicle)

WHEREAS, in the opinion of at least three fourths of the corporate authorities of the City of Darien, it is no longer necessary or useful, or for the best interests of the City of Darien, to retain ownership of the personal property hereinafter described; and

WHEREAS, it has been determined by the Mayor and City Council of the City of Darien to sell said personal property at a Public Auction or dispose of said property.

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: The Mayor and City Council of the City of Darien find that the following described personal property, now owned by the City of Darien, is no longer necessary or useful to the City of Darien and the best interests of the City of Darien will be served by auctioning it using Public Surplus or disposing of said property.

YEAR	MODEL	VIN #	MILEAGE / HOURS
2003	Ford Taurus, Unit # PD 13	1FAFP56S03A256154	102,704 miles

SECTION 2: The City Administrator is hereby authorized and directed to sell the aforementioned personal property, now owned by the City of Darien. Item will be auctioned using Public Surplus or disposing of said property.

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

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

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY,

ILLINOIS, this 7th day of October, 2013.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY,

ILLINOIS, this 7th day of October, 2013.

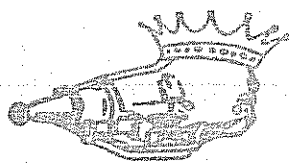
KATHLEEN MOESLE WEAVER, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY



Superior
TRANSMISSION, INC.
1010 75th Street
Downers Grove, Illinois 60516
(630) 969-4900 FAX (630) 969-4436



219 N. Lake St.
AURORA, IL 60506
630-264-6000

Darien Police Dept
Dep Chief Cooper
1710 Plainfield Rd.
Darien, IL 60561
Hm - Wk 630 353-8359

Vehicle: 03 Ford Taurus
Engine:
License:
VIN: UNIT # 13
Color: LT TAN

Invoice number 013830
Job number 12
Started: 09/16/13
(Monday, September 16, 2013, 2:24 pm)
Mileage:

Description of work

Service history Date Mileage

Customer Remarks: trans or differential cost

- Rebuild Transmission ---/---/---
- Repair Transmission ---/---/---
- Service Transmission ---/---/---
- Clutch Replacement ---/---/---
- Service Transfer Cas ---/---/---
- Transmission Cooler ---/---/---
- CV Boot/Axel ---/---/---
- Universal Joint ---/---/---
- Fly Wheel ---/---/---
- Transmission Mount ---/---/---
- CB ---/---/---
- ATF ---/---/---
- Cooler Lines/Hoses ---/---/---
- Starter Replacement ---/---/---
- 12 Month Warranty ---/---/---
- No Warranty ---/---/---
- 90 Day Warranty ---/---/---
- 6 Month Warranty ---/---/---

OUR INSPECTION OF YOUR VEHICLE SHOWS IT NEEDS THE FOLLOWING:

differential only 900-1100
trans and differetial 1700-1900

parts and labor with 12 month 12,000 mile warranty !!!
thanks,
Frank

Stock no.	Qty	Description	Each	Price	Tn
Labor		Ext. diagnostic serv.		0.00	99

I hereby authorize the above repair work to be done along with necessary materials. You and your employees may operate above vehicle for purposes of testing, inspection or delivery at my risk. An express mechanic's lien is acknowledged on above vehicle to secure the amount of repairs thereto. It is understood that this company assumes no responsibility for loss or damage by theft of fire to vehicles places with them for storage, sale, repair or while road testing.

"Any warranties on the products sold hereby are those made by the manufacturer. The seller (above named dealership) hereby expressly disclaims all warranties, either express of implied, including any implied warranty of merchantability of fitness for a particular purpose, and neither assumes nor authorizes any other person to assume for it any liability in connection with the sale of said products".

SIGNATURE:

Totals

Oil	:	0.00
Labor	:	0.00
Parts	:	0.00
Sublet	:	0.00
Package	:	0.00
Road Service/Tow	:	0.00
EPA Charges	:	0.00
Sub Total	:	0.00
Sales Tax+	:	0.00
TOTAL DUE	:	0.00

Thanks! Superior Transmission, Inc.
Status : Estimate

CRITERIA FOR REPLACING CITY VEHICLES AND EQUIPMENT

UNIT NO	D13	DEPARTMENT	PD	DATE
MODEL YEAR	2003	MODEL	Taurus	9-16-13
CURRENT MILEAGE	102,704	CURRENT HOURS		
			MAXIMUM POINTS	VEHICLE SCORE
AGE				
	Department	PD		
	Life Expectancy	8 years		
	Age as of Report Date	10		
	AGE: Meets Requirements	yes	20	20
USAGE				
	MILES	102,704		
	HOURS			
	ATTACHMENT C OF THE VEHICLE REPLACEMENT POLICY.			
	USAGE: Meets Requirements		20	20
TYPE OF SERVICE				
	LIGHT DUTY			
	10-CRITICAL DUTY			
	SERVICE: Meets Requirements		15	15
RELIABILITY				
	RELIABILITY: Frequency or Visits for Service			
	RELIABILITY: Meets Requirements		15	4
MAINTENANCE AND REPAIR COSTS				
	REPAIRS: Cost per Mile/Hours Exceeds Vehicle in Class			
	ORIGINAL PURCHASE PRICE	23,025.00		
	LIFE TO DATE REPAIR COST	2,645.74		
	PERCENTAGE OF REPAIRS TO PURCHASE PRICE	11.50%		

UNIT NO	D13	DEPARTMENT	PD	DATE	
MODEL YEAR	2003	MODEL	TALUCL5	9-16-13	
CURRENT MILEAGE	102,704	CURRENT HOURS			
			MAXIMUM POINTS	VEHICLE SCORE	
PERCENTAGES OF REPAIR POINTS	POINTS				
1 THROUGH 20	2				
21 THROUGH 40	4				
41 THROUGH 60	6				
61 THROUGH 80	8				
81 THROUGH 100	10				
	REPAIRS: Meets Requirements		10		2
CONDITION:					
	CONDITION OF ENGINE COMPONENTS (MAJOR REPAIRS NEEDED OR ANTICIPATED), BODY (BODY SHEET METAL RUSTED, STRUCTURAL COMPONENTS)				
	CONDITION: Meets Requirements		15		11
TECHNOLOGICAL ADVANCEMENTS	FUEL EMISSIONS, SAFETY FEATURES, ERGONOMICS		5		5
TOTAL POINTS			100		177

AGENDA MEMO
City Council
October 7, 2013

ISSUE STATEMENT

A resolution to enter into a contract agreement with Homer Tree Care, Inc. in an amount not to exceed \$94,000.00 for the City's 2013/14 Tree Trimming and Removal Program.

RESOLUTION **BACKUP**

BACKGROUND/HISTORY

The proposed contract is the 2nd and last of the two option extensions. The Tree Trimming and Removal contract was awarded to Steve Piper and Sons on November 7, 2011, Res. No R-87-11 with two optional year contract extensions.

In 2012, staff had reached out to Steve Piper and Sons regarding the 1st year extension. The owner Steve Piper had notified the City that they were not interested in the extension. See attached e-mail correspondence labeled as [Attachment 1](#). The staff had reviewed the original bid tally, see [Attachment 2](#), and identified that Homer Tree Care, Inc. was the next responsive bidder. Homer Tree Care Inc. was requested to review the bid and honor the pricing as proposed by Steve Piper and Sons for the 2012/13 program. Upon negotiations, Homer Tree Care agreed to honor the pricing for the remaining extensions, with the exception to the hourly rate for Emergency Tree Removal, see [Attachment 3](#). Staff had also extended the invitation for price matching to Powell Tree Care and Winkler's Tree Service and both had declined to price match, see [Attachment 4](#) and [Attachment 5](#).

Homer Tree Care was awarded the contract on November 5, 2012 for a one year contract period beginning December 1, 2012 through November 30, 2013. The contract also included a one year option and would be the final extension of a three year contract. The company had provided exceptional services for the City throughout the year. Homer Tree Care has accepted the extension contract for 2013-14, see attached pricing schedule and email labeled as [Attachment A](#).

Staff has reviewed the Emergency Services portion of the contract and to create better efficiency and economical savings an additional Emergency Service rate was negotiated. The additional rate was created for significant storm events that required additional manpower and equipment for downed and hazardous trees. Below are the negotiated modifications to this year's contract:

Homer Tree Care will hold the rate for emergency removals regarding hangers that are identified after 3 days of a significant storm at the 2012-13 unit pricing for \$200 per hour. Homer Tree Care will be required to remove these items within twenty four (24) hours after the City notifies Homer Tree Care.

Emergency Services A: \$200.00 per hr

2 man crew with operating equipment
Bucket Truck
15 Cubic Yard Capacity Truck
100 HP Brush Chipper

The revised rate of \$300 has been negotiated to better serve the residents and provide efficient and economical emergency service. The emergency service for storms will include the following equipment:

Emergency Services B: \$300.00 per hr

4 man crew with operating equipment
Bucket Truck
25 Cubic Yard Capacity Truck
100 HP Brush Chipper
Stump Grinder with Operator
Log Loader with Operator

The 2013-14 tree trimming program consists of trimming approximately 1,750 parkway trees, 50 tree removals and stump grinding. The removals will further be identified during the upcoming trimming process.

Recently the staff has completed treatment of approximately 2,300 Ash trees for the Emerald Ash Borer. Staff has identified an extraordinary amount of sucker growth at the lower portions of the Ash trees. In addition, larger limbs within the canopy of the tree have been identified to have limited growth. The City arborist and Homer Tree Care have determined to take a wait and see approach regarding trimming or limb removals on Ash trees at this time. The barren limbs may produce new growth once the galleries from the EAB heal. The healing process may take up to two growing seasons. The sucker growth may be removed in late summer to early fall. The staff will forward this item as a budget item for May 1, 2014. In the event that any of the proposed limbs become a safety hazard, staff will take the necessary steps to resolve the hazard.

This year's Tree Trimming Program includes the Hinsbrook and Plainfield Highlands subdivisions and is bordered by the following:

Cass Avenue - East
69th St - South
Clarendon Hills Rd - west
Plainfield Road - north

This year's program also includes contract pricing for the *Private Property Tree Trimming Program* to all the residents. The program would

allow residents to have their private property trees trimmed or removed and stump grinding at the residents expense. The trimming will include removal of perished, diseased, interfering, and weak branches, as well as removal of under branches as requested. The bid included unit prices for Private Property Tree Trimming that would be paid for directly by the residents. The bid price for the Private Property tree trimming is \$65.00 per tree in the front yard and \$140.00 per tree in the back yard. The contract also includes unit pricing for private property tree removal, and stump grinding. The residents will be required to contact Homer Tree Care directly between December 1, 2013 through February 15, 2014 for the City's contract pricing.

2013-14 City of Darien Tree Trimming and Removal Schedule				
DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	COST
Tree Trimming	Each	1,750	\$ 34.00	\$ 59,500.00
Tree Removal per DBH	Per Inch	1,000	\$ 30.00	\$ 15,000.00
Misc Stump Removal	Each	70	\$ 90.00	\$ 6,300.00
Tree Trimming Program Cost				\$ 95,800.00
Emergency Storm Hazards A	Per Hr	24	\$ 200.00	\$ 4,800.00
Emergency Storm Hazards B	Per Hr	34	\$ 300.00	\$ 10,200.00

The proposed expenditure would be expended from the following accounts:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 13/14 BUDGET	EXPENDITURE TO DATE AND SCHEDULED EAB REMOVALS	PROPOSED EXPENDITURE	PROPOSED BALANCE
01-30-4375	TREE TRIMMING & REMOVAL	\$120,800.00	*\$ 25,000.00	\$ 95,800.00	-0-

*Please note that emergency storm expenses in the amount of approximately \$17,000 were expended earlier this year due to significant storm events. Pending significant winter storm events in February this item may be over budget.

COMMITTEE RECOMMENDATION

The Municipal Services Committee recommends approval of a resolution awarding a contract to Home Tree Care, Inc. in an amount not to exceed \$95,800.00 for the City's 2013/14 Tree Trimming and Removal Program and accepting the unit prices for Emergency Hazard A and B.

ALTERNATE DECISION

Not approving the contract.

DECISION MODE

This item will be placed on the October 7, 2013 City Council agenda for formal consideration.

RESOLUTION NO. _____

A RESOLUTION TO ENTER INTO A CONTRACT AGREEMENT WITH HOMER TREE CARE, INC. IN AN AMOUNT NOT TO EXCEED \$94,000.00 FOR THE CITY’S 2013-14 TREE TRIMMING AND REMOVAL PROGRAM

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

SECTION 1: The City Council of the City of Darien hereby authorizes the Mayor to enter into a Contract Agreement with Homer Tree Care, Inc. in an amount not to exceed \$94,000.00 for the City’s 2013-14 Tree Trimming and Removal Program, a copy of which is attached hereto as “[Exhibit A](#)”.

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

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 7th day of October, 2013.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 7th day of October, 2013.

KATHLEEN MOESLE WEAVER, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

Vendor Information

The project is scheduled for a December 5, 2012 start date, and to be completed by no later than March 1, 2013. Two optional contract extensions may be considered and will be reviewed for recommendation by November of the respective subsequent year.

TO BE COMPLETED BY VENDOR

COMPANY NAME: Homer Tree Care, Inc.

CONTACT PERSON: Richard Reposh

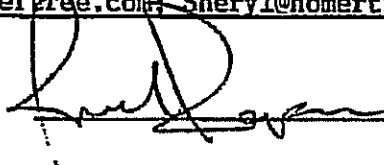
ADDRESS: 14000 S. Archer Avenue

CITY, STATE, ZIP CODE: Lockport, IL 60441

TELEPHONE NUMBER: Office 815-838-0320 Mobile 815-693-4258

FACSIMILE NUMBER: 815-838-0375

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

AUTHORIZED SIGNATURE: 

Schedule of Prices – 2013/14

Item No.	Items	Unit	Quantity	Unit Price	Total
A	City of Darien Program				
A 1	Tree Trimming-Parkways	Each	1750	\$ 34.00	\$ 34.00
A 2	Tree Removal cost per DBH	Per Inch	150	\$30.00	\$30.00
A 3	Stump Removal	Each	40	\$90.00	\$90.00
	Sub-Total A1 – A3			\$154.00	\$154.00
B	Private Property Program				
B 1	Tree Trimming - Front Yard	Each	1	\$65.00	\$65.00
B 2	Tree Trimming - Back Yard	Each	1	\$140.00	\$140.00
B 3	Tree Removal cost per DBH - Front yard	Per Inch	1	\$28.00	\$28.00
B 4	Tree Removal cost per DBH - Back yard	Per Inch	1	\$40.00	\$40.00
B 5	Stump Grinding – Front Yard	Each	1	\$50.00	\$50.00
B 6	Stump Grinding – Back Yard	Each	1	\$75.00	\$75.00
	Sub-Total B1 – B6			\$398.00	\$398.00
C	Emergency and Scheduled Services				
C 1	2 man crew with operating equipment, bucket truck and 15 cubic yard capacity truck with a 100 hp brush chipper Hours 7:00 am to 5:00 pm	Hourly	40	\$200.00	\$200.00
	Rate between hours of 5:00pm and 7:00am	Hourly	1		
	Sub-Total C1				
	Total Cost Sections A, B and C				\$752.00
	Bid Bond is 5% of Total Costs- Sections A,B and C				

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

WITNESSETH

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

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

- The Invitation to Bid
- The Instructions to the Bidders
- This Contract
- The Terms and Conditions
- The Bid as it is responsive to the CITY'S bid requirements
- All Certifications required by the City
- Certificates of insurance

Performance and Payment Bonds as may be required by the CITY

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

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

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

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

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

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

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

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

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

City of Darien
1702 Plainfield Road
Darien, IL 60561

Attn: Director of Municipal Services

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

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

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

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

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

~~FOR: THE CITY~~

~~FOR: THE CONTRACTOR~~

By: _____

By: _____

Print Name: _____

Print Name: _____

Title: Mayor

Title: _____

Date: _____

Date: _____

From: Dan Gombac
Sent: Wednesday, September 25, 2013 3:43 PM
To: Ashley Prueter
Subject: FW: City of Darien

Homer in Agreement see below

Daniel Gombac
Director of Municipal Services
630-353-8106

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From: Mike Fitzpatrick [<mailto:mike@homertree.com>]
Sent: Wednesday, September 25, 2013 9:27 AM
To: Dan Gombac
Subject: RE: City of Darien

In agreement

Dan the private lasted until Feb 15th last year. That will be the cut off again-February 15, 2014. It's a Saturday

From: Dan Gombac [<mailto:dgombac@darienil.gov>]
Sent: Tuesday, September 24, 2013 5:21 PM
To: Mike Fitzpatrick
Cc: Ryan Countryman; Ashley Prueter
Subject: RE: City of Darien

Good afternoon Mike:

As per our recent conversations please confirm that Homer Tree Care would like to execute the contract extension for tree trimming and removals beginning December 1, 2013 through November 30, 2014. We are in agreement that you will hold the pricing as presented by Steve Piper and Sons at the bid opening of Oct 18, 2011 and as per the attached schedule. We have noted one exception regarding Emergency Services and has been refined to the following:

Homer will hold the rate for emergency removals regarding hangers that are identified after 3 days of a significant storm at the 2012-13 unit pricing for \$200 per hour. Previous correspondence included a rate of \$250. Homer will be allowed to remove these items within twenty fours after the City notifies Homer Tree Care. The revised rate of \$300 has been negotiated to better serve the residents and provide efficient and economical emergency service. The emergency service for storms will include the following equipment:

Emergency Services A: \$250.00 per hr

2 man crew with operating equipment
 Bucket Truck
 15 Cubic Yard Capacity Truck
 100 HP Brush Chipper

Emergency Services B: \$300.00 per hr

4 man crew with operating equipment
 Bucket Truck
 25 Cubic Yard Capacity Truck
 100 HP Brush Chipper
 Stump Grinder with Operator

Log Loader with Operator

Please confirm that the above information is accurate.

Sincerely,

Daniel Gombac
Director of Municipal Services
630-353-8106

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From: Dan Gombac
Sent: Wednesday, September 18, 2013 10:52 AM
To: 'Mike Fitzpatrick'
Subject: RE: City of Darien

Mike:

Regarding the rate increase what if we hold the rate for emergency removals regarding hangers that are identified after 3 days of a significant storm at \$250 and allow you twenty fours to remove them. The rate of \$300 is held in place for storm damage that occurs and you are in town for a minimal of two hours.

Daniel Gombac
Director of Municipal Services
630-353-8106

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From: Mike Fitzpatrick [<mailto:mike@homertree.com>]
Sent: Wednesday, September 18, 2013 10:38 AM
To: Dan Gombac
Subject: RE: City of Darien

Found that sheet here it is

From: Dan Gombac [<mailto:dgombac@darienil.gov>]
Sent: Monday, September 16, 2013 11:18 AM
To: Mike Fitzpatrick
Cc: Bryon Vana
Subject: RE: City of Darien

Mike:

Thank you for your consideration.

Daniel Gombac

Director of Municipal Services
630-353-8106

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From: Mike Fitzpatrick [<mailto:mike@homertree.com>]
Sent: Monday, September 16, 2013 11:09 AM
To: Dan Gombac
Cc: Ryan Countryman
Subject: RE: City of Darien

After discussions with Mr. Dan Gombac and further consideration of his request, Homer Tree Care is willing to accept a decrease in the price per inch for the remainder of the 2013 contract extension and scheduled removals due to the EAB infestation. This decrease from \$30.00/dbh to \$27.00/dbh, reflects the commitment Homer Tree Care has with the City of Darien and it's residents. There are approximately 284 trees scheduled to be removed within the contract period ending December 31, 2013.

It is anticipated that the remaining year (2013/2014) of the three-year Tree Removal and Trimming Contract will be also be extended to Homer Tree Care at the current rates under your recommendation to the City Council.

Sincerely,

Mike Fitzpatrick
Chief Operating Officer
Homer Tree Care, Inc.
14000 S. Archer Ave.
Lockport, IL 60441
Office: 815-838-0320
Fax: 815-838-0375
<https://www.facebook.com/homertree>

Let me know if this is what you were looking for Dan

From: Dan Gombac [<mailto:dgombac@darienil.gov>]
Sent: Friday, September 13, 2013 3:09 PM
To: Mike Fitzpatrick
Subject: RE: City of Darien

Call me

Daniel Gombac
Director of Municipal Services
630-353-8106

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From: Mike Fitzpatrick [<mailto:mike@homertree.com>]
Sent: Friday, September 13, 2013 1:43 PM
To: Dan Gombac
Subject: RE: City of Darien

Do you have time to talk today Dan?

From: Dan Gombac [<mailto:dgombac@darienil.gov>]
Sent: Thursday, September 12, 2013 3:17 PM
To: Ashley Prueter
Cc: Mike Fitzpatrick; Ryan Countryman; Dan Salvato; John Carr
Subject: FW: City of Darien

Please send Homer Tree the proposed lists for the total 284 EAB removals. We will not have a list for the last 100 until John is done.

Daniel Gombac
Director of Municipal Services
630-353-8106

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From: Mike Fitzpatrick [<mailto:mike@homertree.com>]
Sent: Thursday, September 12, 2013 12:00 PM
To: Dan Gombac
Subject: RE: City of Darien

Hey Dan

I never received an email yesterday, but can I request again the spreadsheet for the 284 trees from you? Ryan and I will chat hopefully by tomorrow and have a response to you early next week if that works?

Mike

From: Dan Gombac [<mailto:dgombac@darienil.gov>]
Sent: Wednesday, September 11, 2013 9:21 AM
To: Ryan Countryman; Mike Fitzpatrick
Cc: Ashley Prueter; John Carr; Dan Salvato
Subject: RE: City of Darien

Good morning Mike and Ryan:

Thank you for taking the time to meet with me yesterday regarding the EAB removal issue at hand. As an update to the EAB list that Ashley sent yesterday there will be an additional 260 trees that are slated to be removed for a total of 284.

Thanks

Daniel Gombac
Director of Municipal Services
630-353-8106

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From: Ashley Prueter
Sent: Tuesday, September 10, 2013 4:37 PM
To: Ryan Countryman; rich@homertree.com
Cc: Dan Gombac
Subject: City of Darien

Attached is the next list of trees (24) to be removed that John Carr sent this morning. We are estimating to have another 284 trees to be removed.

Ashley Prueter
City of Darien
(630) 353-8105

Ashley Prueter

From: Dan Gombac
Sent: Wednesday, October 03, 2012 2:32 PM
To: Steve Piper
Cc: Bryon Vana; Dan Salvato; Ashley Prueter
Subject: RE: 2012/13 Tree Trimming Extension

Steve:

Thank you for your comments, unfortunately I disagree with your statement that the trees are not representative from last year's work/contract. Again, thank you and pending our decision we look forward to working with you in the future.

Daniel Gombac
Director of Municipal Services
630-353-8106

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From: Steve Piper [mailto:steve@stevepiperandsons.com]
Sent: Wednesday, October 03, 2012 2:16 PM
To: Dan Gombac
Subject: RE: 2012/13 Tree Trimming Extension

The trees in this section are not representative of the trees in last years contract and the way the contract is written there is no size categories, therefore we are required to trim this year (12/13) for the same average price as last year and there is not enough money in the contract to cover the trees this year.

From: Dan Gombac [mailto:dgombac@darienil.gov]
Sent: Tuesday, October 02, 2012 2:51 PM
To: Steve Piper
Cc: Bryon Vana; Ashley Prueter
Subject: RE: 2012/13 Tree Trimming Extension

Is there a specific reason?

Daniel Gombac
Director of Municipal Services
630-353-8106

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From: Steve Piper [mailto:steve@stevepiperandsons.com]

Sent: Tuesday, October 02, 2012 11:54 AM

To: Dan Gombac

Subject: RE: 2012/13 Tree Trimming Extension

We are not able to except the tree trimming contract extension for the 2012/2013 year—sorry



Steve Piper

President

P 630.898.6050 :: 104

F 630.898.6191

steve@stevepiperandsons.com

www.stevepiperandsons.com

From: Dan Gombac [mailto:dgombac@darienil.gov]

Sent: Friday, September 28, 2012 9:11 AM

To: Steve Piper

Cc: Ashley Prueter

Subject: RE: 2012/13 Tree Trimming Extension

Hi Steve:

I apologize for the delay. Ashley will be forwarding you the proposed section for trimming. I request that you get back to me by Oct 11.

Thank you,

Daniel Gombac

Director of Municipal Services

630-353-8106

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From: Steve Piper [mailto:steve@stevepiperandsons.com]
Sent: Thursday, September 20, 2012 3:26 PM
To: Dan Gombac
Subject: RE: 2012/13 Tree Trimming Extension

Hi Dan

Before we can make a decision on the contract, we would like to know the areas that the city is going to have us trim.

From: Dan Gombac [mailto:dgombac@darienil.gov]
Sent: Tuesday, September 18, 2012 4:45 PM
To: Steve Piper (steve@stevepiperandsons.com)
Cc: Ashley Prueter; Dan Salvato
Subject: 2012/13 Tree Trimming Extension

Good afternoon Steve:

City Staff is inquiring to whether you are willing to accept the 1st contract extension for the upcoming tree program. Program same as last year.

Two items that we need to agree on is the deadline for residents to call in for tree trimming. My thought was no later than Feb 28 2013

The payment arrangements for the private tree trimming/removal. Will the policy be upfront payment?

Please let me know if there are any other issues that we need to address.

Committee approval request Oct 22, followed by City Council Nov 5.

Daniel Gombac
Director of Municipal Services
630-353-8106

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OPENING DATE/TIME: October 18, 2011 10:00 a.m.

2ND YEAR RENEGOTIATED-VENDOR AND PRICING

City of Darien Parkway	Fiscal Year	DESCRIPTION	UNIT	PROPOSED UNITS	Powell Tree Care		Powell Tree Care		Powell Tree Care		Winkler Tree Service		Winkler Tree Service		Winkler Tree Service	
					Bond/Addendum rcvd		Bond/Addendum rcvd		Bond/Addendum rcvd		Bond/Addendum rcvd		Bond/Addendum rcvd		Bond/Addendum rcvd	
					2011/2012		2012/2013		2013/2014		2011/2012		2012/2013		2013/2014	
		UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	
		Tree Trimming	Each	1,750	\$ 36.12	\$ 63,210.00	\$ 36.12	\$ 63,210.00	\$ 36.12	\$ 63,210.00	\$ 36.61	\$ 64,067.50	\$ 38.61	\$ 67,567.50	\$ 40.61	\$ 71,067.50
		Tree Removal per DBH	Per Inch	100	\$ 50.00	\$ 5,000.00	\$ 50.00	\$ 5,000.00	\$ 50.00	\$ 5,000.00	\$ 37.42	\$ 3,742.00	\$ 39.42	\$ 3,942.00	\$ 41.42	\$ 4,142.00
		Misc Stump Removal	Each	20	\$ 175.00	\$ 3,500.00	\$ 175.00	\$ 3,500.00	\$ 175.00	\$ 3,500.00	\$ 93.00	\$ 1,860.00	\$ 96.00	\$ 1,920.00	\$ 99.00	\$ 1,980.00
		Subtotal - Section A			\$ 261.12	\$ 71,710.00	\$ 261.12	\$ 71,710.00	\$ 261.12	\$ 71,710.00	\$ 167.03	\$ 69,669.50	\$ 174.03	\$ 73,429.50	\$ 181.03	\$ 77,189.50
		DESCRIPTION	UNIT	PROPOSED UNITS	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST
		Tree Trimming-Front Yard	Each	1	\$ 195.00	\$ 195.00	\$ 195.00	\$ 195.00	\$ 195.00	\$ 195.00	\$ 250.00	\$ 250.00	\$ 265.00	\$ 265.00	\$ 273.00	\$ 273.00
		Tree Trimming-Back Yard	Each	1	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 575.00	\$ 575.00	\$ 595.00	\$ 595.00	\$ 609.00	\$ 609.00
		Tree Removal per DBH (Front)	Per Inch	1	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 35.00	\$ 35.00	\$ 37.00	\$ 37.00	\$ 39.00	\$ 39.00
		Tree Removal per DBH (Back)	Per Inch	1	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 75.00	\$ 75.00	\$ 77.00	\$ 77.00	\$ 80.00	\$ 80.00
		Stump Grinding-Front	Each	1	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 100.00	\$ 100.00	\$ 103.00	\$ 103.00	\$ 109.00	\$ 109.00
		Stump Grinding-Back	Each	1	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 200.00	\$ 200.00	\$ 206.00	\$ 206.00	\$ 209.00	\$ 209.00
		Subtotal - Section B			\$ 1,195.00	\$ 1,195.00	\$ 1,195.00	\$ 1,195.00	\$ 1,195.00	\$ 1,195.00	\$ 1,235.00	\$ 1,235.00	\$ 1,283.00	\$ 1,283.00	\$ 1,319.00	\$ 1,319.00
		Emergency Services		40.00	\$ 130.00	\$ 5,200.00	\$ 130.00	\$ 5,200.00	\$ 130.00	\$ 5,200.00	\$ 300.00	\$ 12,000.00	\$ 310.00	\$ 12,400.00	\$ 324.00	\$ 12,960.00
		TOTAL - SECTIONS A, B & C			\$ 78,105.00	\$ 78,105.00	\$ 78,105.00	\$ 78,105.00	\$ 78,105.00	\$ 78,105.00	\$ 82,904.50	\$ 82,904.50	\$ 87,112.50	\$ 87,112.50	\$ 91,468.50	\$ 91,468.50

OPENING DATE/TIME: October 18, 2011 10:00 a.m.

City of Darien Parkway				Steve Piper & Sons		Steve Piper & Sons		Steve Piper & Sons				Homer Tree Care		Homer Tree Care	
				Bond/Addendum rcvd		Bond/Addendum rcvd		Bond/Addendum rcvd				Bond/Addendum rcvd		Bond/Addendum rcvd	
		Fiscal Year		2011/2012		2012/2013		2013/2014				2011/2012		2012/2013	
DESCRIPTION	UNIT	PROPOSED UNITS	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST		UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST
Tree Trimming	Each	1,750	\$ 34.00	\$ 59,500.00	\$ 34.00	\$ 59,500.00	\$ 34.00	\$ 59,500.00		\$ 35.00	\$ 61,250.00	\$ 36.75	\$ 64,312.50	\$ 38.50	\$ 67,375.00
Tree Removal per DBH	Per Inch	100	\$ 30.00	\$ 3,000.00	\$ 30.00	\$ 3,000.00	\$ 30.00	\$ 3,000.00		\$ 20.00	\$ 2,000.00	\$ 21.00	\$ 2,100.00	\$ 22.00	\$ 2,200.00
Misc Stump Removal	Each	20	\$ 90.00	\$ 1,800.00	\$ 90.00	\$ 1,800.00	\$ 90.00	\$ 1,800.00		\$ 45.00	\$ 900.00	\$ 47.25	\$ 945.00	\$ 49.50	\$ 990.00
Subtotal - Section A			\$154.00	\$ 64,300.00	\$ 154.00	\$ 64,300.00	\$ 154.00	\$ 64,300.00		\$ 100.00	\$ 64,150.00	\$ 105.00	\$ 67,357.50	\$ 110.00	\$ 70,565.00
DESCRIPTION	UNIT	PROPOSED UNITS	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST		UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST
Tree Trimming-Front Yard	Each	1	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00		\$ 75.00	\$ 75.00	\$ 78.75	\$ 78.75	\$ 82.50	\$ 82.50
Tree Trimming-Back Yard	Each	1	\$140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00		\$ 150.00	\$ 150.00	\$ 157.50	\$ 157.50	\$ 165.00	\$ 165.00
Tree Removal per DBH (Front)	Per Inch	1	\$ 28.00	\$ 28.00	\$ 28.00	\$ 28.00	\$ 28.00	\$ 28.00		\$ 20.00	\$ 20.00	\$ 21.00	\$ 21.00	\$ 22.00	\$ 22.00
Tree Removal per DBH (Back)	Per Inch	1	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00		\$ 25.00	\$ 25.00	\$ 26.25	\$ 26.25	\$ 27.50	\$ 27.50
Stump Grinding-Front	Each	1	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00		\$ 90.00	\$ 90.00	\$ 94.50	\$ 94.50	\$ 99.00	\$ 99.00
Stump Grinding-Back	Each	1	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00		\$ 90.00	\$ 90.00	\$ 94.50	\$ 94.50	\$ 99.00	\$ 99.00
Subtotal - Section B			\$398.00	\$ 398.00	\$ 398.00	\$ 398.00	\$ 398.00	\$ 398.00		\$ 450.00	\$ 450.00	\$ 472.50	\$ 472.50	\$ 495.00	\$ 495.00
Emergency Services		40.00	\$110.00	\$ 4,400.00	\$ 110.00	\$ 4,400.00	\$ 110.00	\$ 4,400.00		\$ 250.00	\$ 10,000.00	\$ 262.50	\$ 10,500.00	\$ 275.00	\$ 11,000.00
TOTAL - SECTIONS A, B & C				\$ 69,098.00		\$ 69,098.00		\$ 69,098.00			\$ 74,600.00		\$ 78,330.00		\$ 82,060.00

2ND YEAR TREE TRIMMING CONTRACT EXTENSION RENEGOTIATED-VENDOR AND PRICING

City of Darien Parkway		Powell Tree Care		Winkler Tree Service		Steve Piper & Sons		Homer Tree Care		RENEGOTIATED		
										Homer Tree Care		
Fiscal Year		2012/2013		2012/2013		2012/2013		2012/2013		2012/2013		
DESCRIPTION	UNIT	PROPOSED UNITS	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST
Tree Trimming	Each	1,750	\$ 36.12	\$ 63,210.00	\$ 38.61	\$ 67,567.50	\$ 34.00	\$ 59,500.00	\$ 36.75	\$ 64,312.50	\$ 34.00	\$ 59,500.00
Tree Removal per DBH	Per Inch	100	\$ 50.00	\$ 5,000.00	\$ 39.42	\$ 3,942.00	\$ 30.00	\$ 3,000.00	\$ 21.00	\$ 2,100.00	\$ 30.00	\$ 3,000.00
Misc Stump Removal	Each	20	\$ 175.00	\$ 3,500.00	\$ 96.00	\$ 1,920.00	\$ 90.00	\$ 1,800.00	\$ 47.25	\$ 945.00	\$ 90.00	\$ 1,800.00
Subtotal - Section A			\$ 261.12	\$ 71,710.00	\$ 174.03	\$ 73,429.50	\$ 134.00	\$ 64,300.00	\$ 105.00	\$ 67,357.50	\$ 154.00	\$ 64,300.00
DESCRIPTION	UNIT	PROPOSED UNITS	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST
Tree Trimming-Front Yard	Each	1	\$ 195.00	\$ 195.00	\$ 265.00	\$ 265.00	\$ 65.00	\$ 65.00	\$ 78.75	\$ 78.75	\$ 65.00	\$ 65.00
Tree Trimming-Back Yard	Each	1	\$ 450.00	\$ 450.00	\$ 595.00	\$ 595.00	\$ 140.00	\$ 140.00	\$ 157.50	\$ 157.50	\$ 140.00	\$ 140.00
Tree Removal per DBH (Front)	Per Inch	1	\$ 30.00	\$ 30.00	\$ 37.00	\$ 37.00	\$ 28.00	\$ 28.00	\$ 21.00	\$ 21.00	\$ 28.00	\$ 28.00
Tree Removal per DBH (Back)	Per Inch	1	\$ 95.00	\$ 95.00	\$ 77.00	\$ 77.00	\$ 40.00	\$ 40.00	\$ 26.25	\$ 26.25	\$ 40.00	\$ 40.00
Stump Grinding-Front	Each	1	\$ 150.00	\$ 150.00	\$ 103.00	\$ 103.00	\$ 50.00	\$ 50.00	\$ 94.50	\$ 94.50	\$ 50.00	\$ 50.00
Stump Grinding-Back	Each	1	\$ 275.00	\$ 275.00	\$ 206.00	\$ 206.00	\$ 75.00	\$ 75.00	\$ 94.50	\$ 94.50	\$ 75.00	\$ 75.00
Subtotal - Section B			\$ 1,195.00	\$ 1,195.00	\$ 1,283.00	\$ 1,283.00	\$ 398.00	\$ 398.00	\$ 472.50	\$ 472.50	\$ 398.00	\$ 398.00
Emergency Services		40.00	\$ 130.00	\$ 5,200.00	\$ 310.00	\$ 12,400.00	\$ 110.00	\$ 4,400.00	\$ 200.00	\$ 8,000.00	\$ 200.00	\$ 8,000.00
TOTAL - SECTIONS A, B & C				\$ 78,105.00		\$ 87,112.50		\$ 69,098.00		\$ 75,830.00		\$ 72,698.00

NET INCREASE BETWEEN HOMER AND STEVE PIPER

\$ 3,600.00

Ashley Prueter

From: PowellTreeCare@aol.com
Sent: Monday, October 15, 2012 2:23 PM
To: Ashley Prueter
Subject: Re: City of Darien

Hi Ashley:

After thoroughly reviewing the projected trimming areas for 2012 / 2013, and the bid tabs from 2011 / 2012, David Powell has stated that while he would be willing to extend our pricing for the parkway trees from the 2011 / 2012 bid, he can not possibly meet Piper's pricing. We may have some room to negotiate our parkway tree pricing if we have the capability of quoting the residential work on a per job basis.

I don't know why Piper opted not to renew this contract, but with the gas price increases, drive time, insurance premiums and our current work load due to local EAB infestations we just can't possibly afford to meet their rates. I'm sure that you are finding that concurrent across the board. Since we were the third highest on this bid, we figure that you have already contacted Homer, and will probably reach out to Winkler next.

I'm sorry that we are not able to assist you with the offer as stated, but we do very much appreciate you contacting us, Ashley. Please let us know if you are interested in exploring our counter option. Otherwise, please let us know if you will have to put this back out to bid again this year. Thank you, and best of luck.

Very Best Regards,
Lisa Powell
Powell Tree Care, Inc.

In a message dated 10/11/2012 8:49:14 A.M. Central Daylight Time, aprueter@darienil.gov writes:

Attached is the map of the area for trimming/removals. I am forwarding your questions to Dan Gombac so he can answer them for you.

Ashley Prueter

City of Darien

(630) 353-8105

From: PowellTreeCare@aol.com [<mailto:PowellTreeCare@aol.com>]
Sent: Wednesday, October 10, 2012 6:34 PM
To: Ashley Prueter
Subject: Re: City of Darien

Hi again, Ashley:

I just pulled our file from the original bid for 2011 / 2012. Although I have not had a chance to completely read through the specs again, I noticed that there was a map included in that bid packet that depicted the areas where the work was to take place for the 2011 / 2012 season.

David wanted me to let you know that we are definitely interested in looking at the possibility of doing this work for you. Before making any definitive decisions, he would very much like to take a look at the trees to be trimmed or removed in the areas that you are planning to address for the 2012 / 2013 season. As such, we are wondering if you have those areas mapped out at this point, and if you could provide us with a copy of that map. As David would prefer to physically see the projected areas, we are also wondering if there is any way that you could extend your answer deadline until the beginning of next week so that he has time to do some research on the trees in question.

Also, we were wondering what your time constraints may be for this project? January, February and/or March would be an ideal time for us to perform this type of work for you, if that would work within your timing requirements.

Thanks again, Ashley. I will look forward to hearing back from you. If the map can not be emailed, please feel free to fax it to me at (847) 364-1185, or you can send it via courier at our expense if necessary.

Best Regards,

Lisa Powell

Powell Tree Care, Inc.

In a message dated 10/10/2012 4:11:02 P.M. Central Daylight Time, aprueter@darienil.gov writes:

David,

The City of Darien recently reached out to Steve Piper & Sons to extend the tree trimming/removal contract for 2012-2013. They unfortunately declined the extension. The City is now reaching out to Powell Tree Care to see if you would meet Steve Piper & Sons rates for 2012-2013, see attached rate sheet. Please respond by 11 a.m. on October 12, 2012.

Thank you for your consideration.

Ashley Prueter

From: Winklers Tree Service [info@winklerstreeservice.com]
Sent: Tuesday, October 16, 2012 10:35 AM
To: Ashley Prueter
Subject: RE: City of Darien

Good Morning Ashley,

I received your email and request regarding tree trimming/removal contract for 2012-2013. I would be able perform the work for the City of Darien at the prices we bid. Unfortunately, I would not be able to do the work at Steve Piper & Sons rates. If you would be agreeable to having Winkler's Tree Service perform the work at our rates, please let me know.

Thank you for the opportunity to be of service.

Vince Winkler

From: Ashley Prueter [mailto:aprueter@darienil.gov]
Sent: Tuesday, October 16, 2012 10:35 AM
To: info@winklerstreeservice.com
Subject: FW: City of Darien

Vince,

Since I have not heard from you, I thought I would reach out to see if you are able to meet Steve Piper's rates. Please let me know asap.

Ashley Prueter
City of Darien
(630) 353-8105

From: Ashley Prueter
Sent: Wednesday, October 10, 2012 4:16 PM
To: 'info@winklerstreeservice.com'
Subject: City of Darien

Vince,

The City of Darien recently reached out to Steve Piper & Sons to extend the tree trimming/removal contract for 2012-2013. They unfortunately declined the extension. The City is now reaching out to Winkler Tree Service to see if you would meet Steve Piper & Sons rates for 2012-2013, see attached rate sheet. Please respond by 11 a.m. on October 12, 2012.

Thank you for your consideration.

Ashley Prueter
City of Darien
(630) 353-8105

2ND YEAR EXTENSION AND FINAL TREE TRIMMING CONTRACT EXTENSION RENEGOTIATED-VENDOR AND PRICING

City of Darien Parkway		Powell Tree Care		Winkler Tree Service		Steve Piper & Sons		Homer Tree Care		RENEGOTIATED		
										Homer Tree Care		
Fiscal Year		2013/2014		2013/2014		2013/2014		2013/2014		2013/2014		
DESCRIPTION	UNIT	PROPOSED UNITS	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST
Tree Trimming	Each	1,750	\$ 36.12	\$ 63,210.00	\$ 40.61	\$ 71,067.50	\$ 34.00	\$ 59,500.00	\$ 38.50	\$ 67,375.00	\$ 34.00	\$ 59,500.00
Tree Removal per DBH	Per Inch	100	\$ 50.00	\$ 5,000.00	\$ 41.42	\$ 4,142.00	\$ 30.00	\$ 3,000.00	\$ 22.00	\$ 2,200.00	\$ 30.00	\$ 3,000.00
Misc Stump Removal	Each	20	\$ 175.00	\$ 3,500.00	\$ 99.00	\$ 1,980.00	\$ 90.00	\$ 1,800.00	\$ 49.50	\$ 990.00	\$ 90.00	\$ 1,800.00
Subtotal - Section A			\$ 261.12	\$ 71,710.00	\$ 181.03	\$ 77,189.50	\$ 154.00	\$ 64,300.00	\$ 110.00	\$ 70,565.00	\$ 154.00	\$ 64,300.00
DESCRIPTION	UNIT	PROPOSED UNITS	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST	UNIT PRICE	TOTAL COST
Tree Trimming-Front Yard	Each	1	\$ 195.00	\$ 195.00	\$ 273.00	\$ 273.00	\$ 65.00	\$ 65.00	\$ 82.50	\$ 82.50	\$ 65.00	\$ 65.00
Tree Trimming-Back Yard	Each	1	\$ 450.00	\$ 450.00	\$ 609.00	\$ 609.00	\$ 140.00	\$ 140.00	\$ 165.00	\$ 165.00	\$ 140.00	\$ 140.00
Tree Removal per DBH (Front	Per Inch	1	\$ 30.00	\$ 30.00	\$ 39.00	\$ 39.00	\$ 28.00	\$ 28.00	\$ 22.00	\$ 22.00	\$ 28.00	\$ 28.00
Tree Removal per DBH (Back	Per Inch	1	\$ 95.00	\$ 95.00	\$ 80.00	\$ 80.00	\$ 40.00	\$ 40.00	\$ 27.50	\$ 27.50	\$ 40.00	\$ 40.00
Stump Grinding-Front	Each	1	\$ 150.00	\$ 150.00	\$ 109.00	\$ 109.00	\$ 50.00	\$ 50.00	\$ 99.00	\$ 99.00	\$ 50.00	\$ 50.00
Stump Grinding-Back	Each	1	\$ 275.00	\$ 275.00	\$ 209.00	\$ 209.00	\$ 75.00	\$ 75.00	\$ 99.00	\$ 99.00	\$ 75.00	\$ 75.00
Subtotal - Section B			\$ 1,195.00	\$ 1,195.00	\$ 1,319.00	\$ 1,319.00	\$ 398.00	\$ 398.00	\$ 495.00	\$ 495.00	\$ 398.00	\$ 398.00
Emergency Services A		40.00	\$ 130.00	\$ 5,200.00	\$ 324.00	\$ 12,960.00	\$ 110.00	\$ 4,400.00	\$ 275.00	\$ 11,000.00	\$ 200.00	\$ 8,000.00
Emergency Services B											\$ 300.00	
TOTAL - SECTIONS A, B & C				\$ 78,105.00		\$ 91,468.50		\$ 69,098.00		\$ 82,060.00		\$ 72,698.00

NET INCREASE BETWEEN HOMER AND STEVE PIPER

\$ 3,600.00

AGENDA MEMO
CITY COUNCIL
MEETING DATE: October 7, 2013

Issue Statement

Class M Liquor License: Discussion on amending the Liquor Control Regulations, Section 3-3 of the City Code, to create a new liquor license, a Class M License.

ORDINANCE

Discussion, Overview

The Municipal Services Committee considered this matter at their meeting on September 30, 2013. The Committee recommends approval of the proposed amendment to the Liquor Control Regulations.

The draft ordinance is attached.

Decision Mode

The Municipal Services Committee considered this matter at its meeting on September 30, 2013. The City Council will consider this matter at its meeting on October 7, 2013.

Additional Information

Issue Statement

Class M Liquor License: Discussion on amending the Liquor Control Regulations, Section 3-3 of the City Code, to create a new liquor license, a Class M License.

Overview/Discussion

The Darien VFW is seeking to establish a facility in Darien at the Heritage Plaza shopping center, 7515 Cass Avenue. As part of their operation, they would like the ability to sell alcoholic beverages to their members and guests, the general public and during events held by the organization as well as to third parties who rent out the space. Currently, there is not a liquor license that meets their needs. Creating a new liquor license requires amending the City Code. Draft license language is attached.

Staff Findings/Recommendations

Staff recommends the Committee make a recommendation to approve the attached draft license language for a Class M liquor license.

Municipal Services Committee Review – September 30, 2013

The Municipal Services Committee considered this matter at its meeting on September 30, 2013. The following members were present: Alderman Joseph Marchese – Chairman, Alderman Tina Beilke, Alderman Joerg Seifert, Dan Gombac – Director, Michael Griffith – Senior Planner and Elizabeth Lahey – Secretary.

Michael Griffith, Senior Planner, stated the proposed liquor code amendment is related to the Darien VFW and that the current Code does not provide a license that met their needs. He stated the Darien VFW provided proposed language and staff made a few revisions.

Alderman Beilke asked what license the Women's Club and Lion's Club have.

Dan Gombac, Director, stated staff would have to look it up.

Alderman Beilke noted a conversation she had with the Mayor and Bryon Vana, City Administrator, concerning the number of drinking establishments in Darien and determining how many is too many.

It was confirmed that this topic will be brought before the City Council.

Matt Goodwin, Post Commander, Darien VFW Post 2838 was present.

The Committee did not have any comments or questions.

Without further discussion, Alderman Seifert made a motion to recommend approval of the Class M license, seconded by Alderman Beilke.

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

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

ORDINANCE NO. _____

AN ORDINANCE AMENDING TITLE 3, CHAPTER 3, SECTION 3-3-7 “CLASSIFICATION OF LICENSES AND FEES” AND SECTION 3-3-8, “CONDITIONS AND RESTRICTIONS OF LICENSE”, OF THE DARIEN CITY CODE

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

THIS 7th DAY OF OCTOBER, 2013

**Published
in
pamphlet
form
by
authority of
the
Mayor
and
City
Council
of
the
City
of
Darien,**

DuPage
County,
Illinois,
this
____ day
of
October,
2013.

AN ORDINANCE AMENDING TITLE 3, CHAPTER 3, SECTION 3-3-7 “CLASSIFICATION OF LICENSES AND FEES” AND SECTION 3-3-8, “CONDITIONS AND RESTRICTIONS OF LICENSE”, OF THE DARIEN CITY CODE

WHEREAS, the City of Darien is a home rule unit of 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, Section 6-15 of the Illinois Liquor Control Act (235 ILCS 5/6-15) provides that the corporate authorities of a municipality may provide by ordinance, that alcoholic liquor may be sold or delivered in a specifically designated building belonging to or under the control of the municipality; and

WHEREAS, Title 3, Chapter 3 of the Darien City Code regulates alcoholic liquor sales in the City; and

WHEREAS, Section 3-3-7 of the Darien City Code provides for various classes of liquor licenses and

WHEREAS, the City Council has determined that it is in the best interests of the City to amend Section 3-3-7 of the Darien City Code to provide for a Class M license to regulate the retail sale and serving of alcoholic liquor for premises operated by non-profit organizations; and

WHEREAS, the City Council has further determined that it is in the best interests of the City to designate that certain City owned buildings may be licensed to sell or deliver alcoholic liquor.

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: Title 3, Chapter 3, Section 3-3-7, “Classification of Licenses and Fees” of the Darien City Code is hereby further amended by adding a new Subsection 3-3-7-13 to read, as follows:

(A) A class M license shall authorize the sale at retail and serving of alcoholic liquor at a

counter or bar and at tables in premises operated by a non-profit organization for members of the organization, their guests, public patrons or for the holding of private or limited parties or events commensurate with the rental of the premises to a third party. The sale and consumption of alcoholic liquor shall be limited to the premises.

- (B) It shall be unlawful for any person to sell or offer for sale alcoholic liquor in conjunction with a class M liquor license between one o'clock (1:00) A.M. and eleven o'clock (11:00) A.M., except on Saturdays and Sundays when it shall be unlawful for anyone to sell or offer for sale alcoholic liquor under a class M liquor license between the hours of two o'clock (2:00) A.M. and ten o'clock (10:00) A.M. The Commissioner may extend the hours for lawful sale and service of alcoholic liquor on special occasions such as New Year's Eve.
- (C) The number of class M licenses shall be one (1).
- (D) The annual fee for a class M license shall be one thousand dollars (\$1,000).
- (E) All proceeds and profits made pursuant to the operation of a business activity under this license shall be for a lawful non-profit organization. No officer or owner of any licensee under this section shall individually receive any remuneration or compensation from the business activities pursuant to this license.

SECTION 2: The existing Subsection 3-3-7-13 is hereby renumbered as Subsection 3-3-7-14.

SECTION 3: Section 3-3-8, "Conditions and Restrictions of License", is hereby amended to add new subsection 3-3-8(A)3., to read as follows:

(A) Location:

3. The following City-owned buildings may sell or have alcoholic beverages delivered to said buildings upon the issuance of a liquor license as provided in this Chapter:

(i) 7515 Cass Avenue

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 and approval, and shall subsequently be published in pamphlet form as provided by law.

PASSED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY,

ILLINOIS, this 7th day of October, 2013.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY,

ILLINOIS, this 7th day of October, 2013.

KATHLEEN MOESLE WEAVER, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY