

Administrative-Finance Committee
October 6, 2014
6:00 p.m. – City Hall Conference Room

- 1. Call to Order**
- 2. Public Comment**
- 3. New Business**
 - a. Resolution** – To increase funding for the Residential Rear Yard Drainage Assistance program in an amount of \$20,000.00
 - b. Motion** – Approve the recommendation to release Executive Session Minutes that no longer require confidentiality
 - c. Discussion** – FYE April 30, 2014 - Budget to Actual Comparison
 - d. Minutes** – September 2, 2014
- 4. Other Business**
- 5. Next Meeting – Monday, November 3, 2014**
- 6. Adjournment**

AGENDA MEMO
Administrative Finance Committee
October 6, 2014

ISSUE STATEMENT

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

BACKGROUND

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

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

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

COMMITTEE RECOMMENDATION

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

ALTERNATE CONSIDERATION

Not approving the resolution.

DECISION MODE

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

**City of Darien
Drainage Improvement Program**

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

RESOLUTION NO. _____

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

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

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

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

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

AYES: _____

NAYS: _____

ABSENT: _____

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

KATHLEEN MOESLE WEAVER, MAYOR

ATTEST:

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM

CITY ATTORNEY

AGENDA MEMO
Administrative/Finance Committee
Meeting Date: October 6, 2014

ISSUE STATEMENT

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

BACKGROUND/HISTORY

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

STAFF/COMMITTEE RECOMMENDATION

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

ALTERNATE CONSIDERATION

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

DECISION MODE

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

CURRENT UNRELEASED EXECUTIVE SESSION MINUTES

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

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

CITY OF DARIEN

MEMO

TO: Administrative/Finance Committee Members
FROM: Bryon D. Vana, City Administrator
DATE: October 2, 2014
SUBJECT: October 6th Committee Meeting –FYE 14 Audit to Budget Comparison

Upon completion of the annual audit the Administrative/Finance Committee reviews a comparison between the FYE 4-30-14 audited numbers and the FYE 4-30-14 estimated numbers included in the FYE 4-30-15 budget. This year's review includes an excel document containing a detailed sheet on the General, Capital Projects, and Water Funds. The details sheets include the following columns:

- 1 budget line item title
- 2 the 4-30-14 original budget
- 3 the 4-30-14 audited revenues and expenditure line items
- 4 the 4-30-14 estimated actual numbers used for the FYE 4-30-15 budget
- 5 the difference between numbers 3 and 4 above

The General Fund audited fund balance exceeded the estimated balance used in the 4-30-15 budget by \$465,437. The City Council previously approved the *Capital Improvements Plan Guidelines*. Section 3 of the guidelines includes the following:

- Surplus from the general fund, in excess of 3 months operating reserve, will be transferred to the capital projects fund annually

Based on these guidelines I am recommending that the City Council approve a transfer of \$465,000 to the Capital Projects Fund from the General Fund.

City of Darien General Fund Reconciliation For the FYE 4/30/134		FYE 4/30/14 Original Budget	FYE 4/30/14 Audited	FYE 4/30/14 Estimated Actual	Difference
Beginning Fund Balance		3,823,586.00	4,671,008.00	4,671,008.00	
Total Revenue		12,476,230.00	13,239,367.48	13,217,236.00	22,131.48
Total Expenses		10,809,654.27	10,296,864.04	10,740,170.00	443,305.96
Transfer out		2,900,000.00	3,747,422.00	3,747,422.00	0.00
Transfer in			5,859.00	5,859.00	0.00
Ending Fund Balance		2,590,161.73	3,871,948.44	3,406,511.00	465,437.44
		FYE 4/30/14 Original Budget	FYE 4/30/14 Audited Revenue	FYE 4/30/14 Estimated Revenue	Difference
Taxes					
Real Estate Taxes - Current	3110	1,115,282.00	1,125,472.54	1,125,359.00	113.54
Road and Bridge Tax	3120	185,000.00	208,664.56	208,080.00	584.56
Municipal Utility Tax	3130	1,040,000.00	1,154,303.49	985,398.00	168,905.49
Amusement Tax	3140	90,000.00	87,860.54	78,000.00	9,860.54
Hotel/Motel Tax	3150	31,000.00	48,834.85	49,000.00	(165.15)
Personal Property Tax	3425	5,000.00	7,043.39	5,000.00	2,043.39
Total Taxes		2,466,282.00	2,632,179.37	2,450,837.00	181,342.37
License, Permits, Fees					
Business Licenses	3210	40,000.00	46,823.95	40,000.00	6,823.95
Liquor License	3212	50,000.00	61,841.68	61,800.00	41.68
Contractor Licenses	3214	12,000.00	19,560.00	18,000.00	1,560.00
Court Fines	3216	140,000.00	136,533.80	130,000.00	6,533.80
Towing Fees	3230	50,000.00	70,248.00	70,000.00	248.00
Ordinance Fines	3230	20,000.00	19,865.50	13,800.00	6,065.50
Building Permits and Fees	3240	35,000.00	187,789.00	177,000.00	10,789.00
Telecommunication Taxes	3242	900,000.00	787,188.03	880,000.00	(92,811.97)
Cable T.V. Franchise Fee	3244	340,000.00	366,763.80	330,000.00	36,763.80
PEG - Fees - AT&T	3245	0.00	8,233.81	0.00	8,233.81
NICOR Franchise Fee	3246	40,000.00	28,605.63	28,600.00	5.63
Public Hearing Fees	3250	4,000.00	6,200.92	5,700.00	500.92
Elevator Inspections	3255	4,000.00	4,925.00	5,000.00	(75.00)
Public Improvement Permit Fee	3260	0.00	175.00	100.00	75.00
Engineering/Prof Fee Reimb	3265	20,000.00	64,939.79	61,400.00	3,539.79
D.U.I. Technology Fines	3267	6,500.00	15,409.25	18,000.00	(2,590.75)
Police Special Service	3268	125,000.00	149,840.22	130,000.00	19,840.22
Stormwater Management Fees	3270	100.00	1,062.00	1,000.00	62.00
Total License, Permits, Fees		1,786,600.00	1,976,005.38	1,970,400.00	5,605.38
Charges for Services					
Inspections/Tap on/Permits	3320	0.00	150.00	3,500.00	(3,350.00)
Total Charges for Services		0.00	150.00	3,500.00	(3,350.00)
Intergovernmental					
State Income Tax	3410	2,098,170.00	2,152,195.11	2,135,716.00	16,479.11
Local Use Tax	3420	353,376.00	384,587.34	355,000.00	29,587.34
Sales Taxes	3430	4,900,000.00	5,025,602.44	5,052,157.00	(26,554.56)
Video Gaming Revenue	3432	0.00	4,359.82	0.00	4,359.82
Total Intergovernmental		7,351,546.00	7,566,744.71	7,542,873.00	23,871.71

City of Darien General Fund Reconciliation For the FYE 4/30/14		FYE 4/30/14 Original Budget	FYE 4/30/14 Audited	FYE 4/30/14 Estimated Actual	Difference
Other Revenue					
Transfer from DADC	3450	0.00	145,901.51	0.00	145,901.51
Interest Income	3510	10,000.00	10,255.00	8,000.00	2,255.00
Gain/Loss on Investment	3515	0.00	0.00	0.00	0.00
Water Share Expense	3520	250,000.00	0.00	250,000.00	(250,000.00)
Booking Fees		0.00	0.00	0.00	0.00
Police Report/Prints	3534	4,000.00	6,230.00	5,500.00	730.00
Impact Fee Revenue	3570	0.00	5,970.04	0.00	5,970.04
Grants	3560	0.00	10,670.68	13,000.00	(2,329.32)
Rents	3561	239,302.00	375,166.88	400,000.00	(24,833.12)
Reimbursement - Work Comp		0.00	23,426.52	18,174.00	5,252.52
Street Recon Prog Reimb	3550	0.00	1,107.00	0.00	1,107.00
Other Reimbursements	3562	85,000.00	234,899.07	168,000.00	66,899.07
Reimbursement - Rear Yard		0.00	6,273.94	0.00	6,273.94
Residential Concrete Reimb	3563	0.00	67,987.04	67,900.00	87.04
Mail Box Reimbursement	3569	0.00	2,308.60	0.00	2,308.60
Sales of Wood Chips	3572	0.00	4,299.00	0.00	4,299.00
Drug seizure receipts	3580	0.00	0.00	0.00	0.00
Miscellaneous Revenue		115,000.00	18,623.11	172,952.00	(154,328.89)
Total Other Revenue		703,302.00	913,118.39	1,103,526.00	(190,407.61)
Business District					
Other Revenue	3561				
Rents	3567	143,000.00	119,010.00	120,000.00	(990.00)
Maintenance - Reimbursable	3576	10,500.00	2,791.75	4,500.00	(1,708.25)
Operations Revenue		0.00	4,817.41	0.00	4,817.41
Total Other Revenue		153,500.00	126,619.16	124,500.00	2,119.16
Total General Fund Revenue		12,461,230.00	13,214,817.01	13,195,636.00	19,181.01
Other Income					
Transfer from DADC	3568	0.00	0.00	0.00	0.00
Sale of Equipment	pg 42	15,000.00	24,550.47	21,600.00	2,950.47
Total Other Income		15,000.00	24,550.47	21,600.00	2,950.47
Total Revenue		12,476,230.00	13,239,367.48	13,217,236.00	22,131.48

City of Darien General Fund Expenditures For the FYE 4/30/14		FYE 4/30/14 Audited Original Budget	FYE 4/30/14 Audited Expenditures	FYE 4/30/14 Estimated Expenditures	Difference
Administrative Department					
Salaries					
Salaries	4010	469,194.00	475,881.87	470,028.00	(5,853.87)
Overtime	4030	2,000.00	0.00	500.00	500.00
Total Salaries		471,194.00	475,881.87	470,528.00	(5,353.87)
Benefits					
Social Security	4110	26,931.00	26,301.58	29,142.00	2,840.42
Medicare	4111	6,832.00	6,939.11	6,815.00	(124.11)
I.M.R.F.	4115	66,721.00	65,692.01	69,705.00	4,012.99
Medical/Life Insurance	4120	63,608.00	61,757.23	61,600.00	(157.23)
Supplemental Pensions	4135	23,984.00	25,181.78	23,984.00	(1,197.78)
Total Benefits		188,076.00	185,871.71	191,246.00	5,374.29
Materials and Supplies					
Dues and Subscriptions	4213	3,000.00	4,401.69	3,000.00	(1,401.69)
Liability Insurance	4219	51,623.00	31,679.77	48,100.00	16,420.23
Legal Notices	4221	8,000.00	4,036.40	8,000.00	3,963.60
Maintenance - Building	4223	8,400.00	596.38	8,400.00	7,803.62
Maintenance - Equipment	4225	12,800.00	5,904.20	12,800.00	6,895.80
Maintenance - Grounds	4227	7,000.00	1,404.35	7,000.00	5,595.65
Maintenance - Vehicles	4229	0.00	0.00	0.00	0.00
Postage/Mailings	4233	5,200.00	1,944.67	5,200.00	3,255.33
Printing and Forms	4235	4,000.00	2,390.88	3,000.00	609.12
Public Relations	4239	29,500.00	25,378.71	29,500.00	4,121.29
Rent - Equipment	4243	2,400.00	1,755.00	2,400.00	645.00
Service Charge	4251	0.00	0.00	0.00	0.00
Supplies - Office	4253	10,000.00	8,108.54	10,000.00	1,891.46
Supplies - Other	4257	500.00	0.00	500.00	500.00
Training and Education	4263	4,500.00	2,064.00	3,000.00	936.00
Travel/Meetings	4265	2,000.00	304.67	500.00	195.33
Telephone	4267	63,000.00	59,896.05	63,000.00	3,103.95
Utilities (Elec, Gas, Wtr, Sewer)	4271	3,500.00	4,458.24	3,500.00	(958.24)
Vehicle (Gas and Oil)	4273	7,900.00	4,228.76	4,400.00	171.24
ESDA	4273	2,000.00	1,255.31	2,000.00	744.69
Total Materials and Supplies		225,323.00	159,807.62	214,300.00	54,492.38
Contractual					
Audit	4320	12,775.00	12,775.00	12,775.00	0.00
Consulting/Professional	4325	89,377.00	85,822.29	89,377.00	3,554.71
Const/Prof Reimbursable	4328	0.00	1,808.24	0.00	(1,808.24)
Contingency	4330	10,000.00	6,431.68	10,000.00	3,568.32
Janitorial Service	4345	16,500.00	14,184.00	16,500.00	2,316.00
Total Contractual		128,652.00	121,021.21	128,652.00	7,630.79
Other Charges					
Equipment	4815	14,000.00	12,219.00	12,219.00	0.00
Transfer to Other Funds	4605	0.00	0.00	0.00	0.00
Total Other Charges		14,000.00	12,219.00	12,219.00	0.00
Total Expenditures - Administrative		1,027,245.00	954,801.41	1,016,945.00	62,143.59

City of Darien General Fund Expenditures For the FYE 4/30/14		FYE 4/30/14 Audited Original Budget	FYE 4/30/14 Audited Expenditures	FYE 4/30/14 Estimated Expenditures	Difference
City Council Department					
Salaries					
Salaries	4010	<u>42,750.00</u>	<u>42,750.00</u>	<u>42,750.00</u>	<u>0.00</u>
Total Salaries		<u>42,750.00</u>	<u>42,750.00</u>	<u>42,750.00</u>	<u>0.00</u>
Benefits					
Social Security	4110	<u>2,650.00</u>	<u>2,650.50</u>	<u>2,651.00</u>	<u>0.50</u>
Medicare	4111	<u>620.00</u>	<u>620.06</u>	<u>620.00</u>	<u>(0.06)</u>
Total Benefits		<u>3,270.00</u>	<u>3,270.56</u>	<u>3,271.00</u>	<u>0.44</u>
Materials and Supplies					
Boards and Commissions	4205	<u>2,500.00</u>	<u>1,291.47</u>	<u>2,500.00</u>	<u>1,208.53</u>
Cable Operations	4206	<u>2,500.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>2,500.00</u>
Dues and Subscriptions	4213	<u>100.00</u>	<u>65.00</u>	<u>100.00</u>	<u>35.00</u>
Liability Insurance	4219	<u>42,806.00</u>	<u>31,929.50</u>	<u>42,806.00</u>	<u>10,876.50</u>
Public Relations	4239	<u>2,000.00</u>	<u>399.88</u>	<u>2,000.00</u>	<u>1,600.12</u>
Supplies - Office	4253	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Travel/Meetings	4265	<u>1,000.00</u>	<u>20.00</u>	<u>1,000.00</u>	<u>980.00</u>
Total Materials and Supplies		<u>50,906.00</u>	<u>33,705.85</u>	<u>50,906.00</u>	<u>17,200.15</u>
Contractual					
Consulting/Professional	4325	<u>15,000.00</u>	<u>3,866.00</u>	<u>5,000.00</u>	<u>1,134.00</u>
Trolley Contracts	4366	<u>900.00</u>	<u>245.90</u>	<u>900.00</u>	<u>654.10</u>
Total Contractual		<u>15,900.00</u>	<u>4,111.90</u>	<u>5,900.00</u>	<u>1,788.10</u>
Total Expenditures - City Council		<u>112,826.00</u>	<u>83,838.31</u>	<u>102,827.00</u>	<u>18,988.69</u>

City of Darien General Fund Expenditures For the FYE 4/30/14		FYE 4/30/14 Audited Original Budget	FYE 4/30/14 Audited Expenditures	FYE 4/30/14 Estimated Expenditures	Difference
Community Development Department					
Salaries					
Salaries	4010	283,173.00	285,227.27	283,601.00	(1,626.27)
Overtime		500.00	279.62	500.00	220.38
Total Salaries		283,673.00	285,506.89	284,101.00	(1,405.89)
Benefits					
Social Security	4110	16,435.00	15,530.93	17,583.00	2,052.07
Medicare	4111	4,135.00	3,982.89	4,112.00	129.11
I.M.R.F.	4115	40,381.00	38,651.29	42,058.00	3,406.71
Medical/Life Insurance	4120	40,178.00	39,261.44	39,200.00	(61.44)
Supplemental Pensions	4135	3,600.00	2,492.10	3,600.00	1,107.90
Total Benefits		104,729.00	99,918.65	106,553.00	6,634.35
Materials and Supplies					
Boards and Commissions	4205	2,400.00	1,550.00	1,500.00	(50.00)
Dues and Subscriptions	4213	650.00	470.00	450.00	(20.00)
Liability Insurance	4219	46,568.27	33,444.54	38,000.00	4,555.46
Maintenance - Vehicles	4229	1,200.00	323.50	1,100.00	776.50
Printing and Forms	4235	2,641.00	1,111.50	1,500.00	388.50
Supplies - Office	4253	450.00	0.00	400.00	400.00
Training and Education	4263	500.00	328.00	500.00	172.00
Travel/Meetings	4265	200.00	127.18	200.00	72.82
Vehicle (Gas and Oil)	4273	2,000.00	338.14	1,200.00	861.86
Total Materials and Supplies		56,609.27	37,692.86	44,850.00	7,157.14
Contractual					
Consulting/Professional	4325	31,500.00	42,424.75	42,000.00	(424.75)
Const/Prof Reimbursable	4328	50,400.00	79,528.61	80,000.00	471.39
Total Contractual		81,900.00	121,953.36	122,000.00	46.64
Total Expenditures - Community Development		526,911.27	545,071.76	557,504.00	12,432.24

City of Darien General Fund Expenditures For the FYE 4/30/14		FYE 4/30/14 Audited Original Budget	FYE 4/30/14 Audited Expenditures	FYE 4/30/14 Estimated Expenditures	Difference
Streets Department					
Salaries					
Salaries	4010	501,841.00	515,581.99	502,203.00	(13,378.99)
Overtime	4030	75,000.00	134,502.23	139,000.00	4,497.77
Total Salaries		576,841.00	650,084.22	641,203.00	(8,881.22)
Benefits					
Social Security	4110	57,464.00	41,520.84	57,784.00	16,263.16
Medicare	4111	13,439.00	9,708.58	13,514.00	3,805.42
I.M.R.F.	4115	121,499.00	93,100.20	138,216.00	45,115.80
Medical/Life Insurance	4120	161,528.00	134,692.98	138,583.00	3,890.02
Supplemental Pensions	4135	2,500.00	3,415.10	2,500.00	(915.10)
Total Benefits		356,430.00	282,437.70	350,597.00	68,159.30
Materials and Supplies					
Liability Insurance	4219	63,073.00	54,542.66	58,400.00	3,857.34
Maintenance - Building	4223	132,836.00	118,469.08	132,836.00	14,366.92
Maintenance - Equipment	4225	23,050.00	36,189.73	31,000.00	(5,189.73)
Maintenance - Vehicles	4229	26,000.00	51,139.56	50,000.00	(1,139.56)
Postage/Mailings	4233	1,000.00	469.99	1,000.00	530.01
Rent - Equipment	4243	23,650.00	29,455.72	28,000.00	(1,455.72)
Supplies - Office	4253	4,100.00	3,193.91	4,100.00	906.09
Supplies - Other	4257	41,760.00	38,391.62	41,000.00	2,608.38
Small Tools & Equipment	4259	5,600.00	5,693.31	5,600.00	(93.31)
Training and Education	4263	8,575.00	1,728.61	3,000.00	1,271.39
Travel	4265	0.00	80.00	0.00	(80.00)
Uniforms	4269	6,446.00	4,158.70	6,400.00	2,241.30
Utilities (Elec,Gas,Wtr,Sewer)	4271	3,100.00	5,665.58	5,100.00	(565.58)
Vehicle (Gas and Oil)	4273	82,775.00	83,316.38	70,000.00	(13,316.38)
Total Materials and Supplies		421,965.00	432,494.85	436,436.00	3,941.15
Contractual					
Consulting/Professional	4325	4,000.00	7,026.87	7,500.00	473.13
Forestry	4350	47,314.00	46,096.25	47,800.00	1,703.75
Street Light Oper & Maint.	4359	96,400.00	77,255.21	87,000.00	9,744.79
Mosquito Abatement	4365	42,114.00	40,887.00	40,887.00	0.00
Street Sweeping	4373	35,843.00	23,282.00	30,000.00	6,718.00
Drainage Projects	4374	34,500.00	28,290.03	29,000.00	709.97
Tree Trim/Removal	4375	120,800.00	108,920.50	120,800.00	11,879.50
Total Contractual		380,971.00	331,757.86	362,987.00	31,229.14
Capital Outlay					
Rear Yard Drain Proj-Reimb	4378	0.00	1,719.40	0.00	(1,719.40)
Residential Concrete Program	4381	0.00	58,795.04	66,300.00	7,504.96
Equipment	4815	135,000.00	112,200.00	112,200.00	0.00
Debt Retire	4905	0.00	0.00	0.00	0.00
Total Capital Outlay		135,000.00	172,714.44	178,500.00	5,785.56
Total Expenditures - Streets		1,871,207.00	1,869,489.07	1,969,723.00	100,233.93

City of Darien General Fund Expenditures For the FYE 4/30/14		FYE 4/30/14 Audited Original Budget	FYE 4/30/14 Audited Expenditures	FYE 4/30/14 Estimated Expenditures	Difference
Police Department					
Salaries					
Salaries	4010	423,999.00	491,656.28	423,999.00	(67,657.28)
Salaries - Officers	4020	3,321,666.00	3,206,278.67	3,219,460.00	13,181.33
Overtime	4030	460,750.00	549,883.25	530,468.00	(19,415.25)
Total Salaries		4,206,415.00	4,247,818.20	4,173,927.00	(73,891.20)
Benefits					
Social Security	4110	24,529.00	26,965.27	26,288.00	(677.27)
Medicare	4111	50,096.00	53,982.60	50,096.00	(3,886.60)
I.M.R.F.	4115	74,146.00	63,360.26	66,000.00	2,639.74
Medical/Life Insurance	4120	515,500.00	421,106.51	430,000.00	8,893.49
Police Pension	4130	1,115,282.00	1,125,400.84	1,126,572.00	1,171.16
Supplemental Pensions	4135	50,000.00	45,483.09	49,200.00	3,716.91
Total Benefits		1,829,553.00	1,736,298.57	1,748,156.00	11,857.43
Materials and Supplies					
Animal Control	4201	2,000.00	765.00	2,000.00	1,235.00
Auxiliary Police	4203	8,000.00	607.94	7,000.00	6,392.06
Boards and Commissions	4205	6,500.00	3,867.00	6,500.00	2,633.00
Dues and Subscriptions	4213	4,000.00	1,653.47	3,600.00	1,946.53
Investigation and Equipment	4217	57,615.00	47,049.48	57,000.00	9,950.52
Liability Insurance	4219	219,314.00	197,759.93	202,140.00	4,380.07
Maintenance - Building	4223	0.00	10.97	0.00	(10.97)
Maintenance - Equipment	4225	15,400.00	8,526.79	15,400.00	6,873.21
Maintenance - Vehicles	4229	30,800.00	43,508.42	42,000.00	(1,508.42)
Postage/Mailings	4233	4,200.00	1,363.96	4,200.00	2,836.04
Printing and Forms	4235	4,000.00	2,480.38	4,000.00	1,519.62
Public Relations	4239	5,000.00	3,089.51	5,000.00	1,910.49
Rent - Equipment	4243	172,345.00	699.88	172,345.00	171,645.12
Supplies - Office	4253	6,000.00	6,591.03	6,000.00	(591.03)
Supplies - Other	4257	0.00	0.00	0.00	0.00
Training and Education	4263	31,410.00	22,331.00	27,000.00	4,669.00
Travel/Meetings	4265	10,100.00	9,540.59	9,000.00	(540.59)
Telephone	4267	12,700.00	11,054.80	12,700.00	1,645.20
Uniforms	4269	36,100.00	40,939.81	36,100.00	(4,839.81)
Utilities (Elec,Gas,Wtr,Sewer)	4271	7,000.00	7,723.14	5,000.00	(2,723.14)
Vehicle (Gas and Oil)	4273	136,000.00	110,959.76	110,000.00	(959.76)
Total Materials and Supplies		768,484.00	520,522.86	726,985.00	206,462.14
Contractual					
Consulting/Professional	4325	360,623.00	359,243.19	360,623.00	1,379.81
Contractual Services	4335	0.00	0.00	0.00	0.00
Dumeg/Fiat/Child Center	4337	24,680.00	24,680.00	24,680.00	0.00
Total Contractual		385,303.00	383,923.19	385,303.00	1,379.81
Capital Outlay					
Equipment	4815	8,800.00	4,011.00	8,800.00	4,789.00
Total Capital Outlay		8,800.00	4,011.00	8,800.00	363.06
Total Expenditures - Police		7,198,555.00	6,892,573.82	7,043,171.00	150,597.18

City of Darien General Fund Expenditures For the FYE 4/30/14		FYE 4/30/14 Audited Original Budget	FYE 4/30/14 Audited Expenditures	FYE 4/30/14 Estimated Expenditures	Difference
Business Districts Department					
Materials and Supplies					
Liability Insurance	4219	4,410.00	4,410.00	3,300.00	(1,110.00)
Maintenance - Building	4223	0.00	0.00	0.00	0.00
Maintenance - Equipment	4225	17,500.00	2,642.70	2,500.00	(142.70)
Maintenance - Grounds	4227	41,000.00	13,180.21	34,200.00	21,019.79
Utilities (Elec,Gas,Wtr,Sewer)	4271	10,000.00	15,518.76	10,000.00	(5,518.76)
Total Materials and Supplies		72,910.00	35,751.67	50,000.00	14,248.33
Debt Service					
Principal	4952	0.00	160,500.00	0.00	(160,500.00)
Interest			4,838.00	0.00	(4,838.00)
Total Debt Service		0.00	165,338.00	0.00	(165,338.00)
Total Expenditures - Business District		72,910.00	201,089.67	50,000.00	(151,089.67)
Reduction in expenditures for Water Share					
			(250,000.00)	0.00	250,000.00
Less Transfer out					
					0.00
Total General Fund Expenditures		10,809,654.27	10,296,864.04	10,740,170.00	443,305.96

City of Darien Capital Projects Fund Reconciliation For the FYE 4/30/14		FYE 4/30/14 Original Budget	FYE 4/30/14 Audited	FYE 4/30/14 Estimated Actual	Difference
Beginning Fund Balance			3,811,097.00	3,811,097.00	
Total Revenue		3,149,820.00	4,428,313.20	4,474,737.00	(46,423.80)
Total Expenses		3,217,224.00	3,010,480.69	3,101,928.00	91,447.31
Ending Fund Balance			5,228,929.51	5,183,906.00	45,023.51
		FYE 4/30/14 Original Budget	FYE 4/30/14 Audited Revenue	FYE 4/30/14 Estimated Revenue	Difference
Taxes					
Real Estate Taxes	3110	202,320.00	204,160.15	202,013.00	2,147.15
Total Intergovernmental		202,320.00	204,160.15	202,013.00	2,147.15
Other Revenue					
Interest Income	3510	10,000.00	49,424.52	32,000.00	17,424.52
Reimbursement-Street Recon.	3550	0.00	77,611.28	63,802.00	13,809.28
Residentail Conc. Reimb	3563	37,500.00	7,481.25	0.00	7,481.25
Transfer from Other Funds	3612	2,900,000.00	3,747,422.00	3,747,422.00	
Grants	3612	0.00	342,214.00	429,500.00	(87,286.00)
Total Other Revenue		2,947,500.00	4,224,153.05	4,272,724.00	(48,570.95)
Total Capital Projects Fund Revenue		3,149,820.00	4,428,313.20	4,474,737.00	(46,423.80)
		FYE 4/30/14 Original Budget	FYE 4/30/14 Audited Expenditures	FYE 4/30/14 Estimated Expenditures	Difference
Capital Projects Expenditures					
Contractual					
Consulting/Professional	4325	45,500.00	65,369.25	221,100.00	155,730.75
Total Contractual		45,500.00	65,369.25	221,100.00	155,730.75
Capital Outlay					
Ditch Projects	4376	808,000.00	784,665.56	732,000.00	(52,665.56)
Sidewalk Replacement	4380	71,800.00	60,493.25	60,277.00	(216.25)
Crack Seal Program	4382	101,250.00	99,770.40	99,772.00	1.60
Curb & Gutter Replacement	4383	351,075.00	257,116.75	258,000.00	883.25
Capital Improvements	4810	0.00	15,595.85	0.00	(15,595.85)
Equipment	4815	210,000.00	123,954.47	127,000.00	3,045.53
Street Recon/Rehab-Reimb	4856	0.00	77,611.28	0.00	(77,611.28)
Street Reconstruction/Rehab	4855	1,427,405.00	1,323,157.12	1,401,157.00	77,999.88
Total Capital Outlay		2,969,530.00	2,742,364.68	2,678,206.00	(64,158.68)
Debt Service					
Debt Retire	4905	202,194.00	202,746.76	202,622.00	(124.76)
Debt Retire - Property	4945	0.00	0.00	0.00	0.00
Total Debt Service		202,194.00	202,746.76	202,622.00	(124.76)
Total Expenditures - Capital Projects		3,217,224.00	3,010,480.69	3,101,928.00	91,447.31

City of Darien Water Fund Reconciliation For the FYE 4/30/14		FYE 4/30/14 Original Budget	FYE 4/30/14 Audited	FYE 4/30/14 Estimated Actual	Difference
Beginning Cash Balance			872,495.00	872,495.00	
Total Revenue		6,334,567.00	6,047,084.36	5,658,018.00	389,066.36
Total Expenses		6,066,504.00	6,379,144.34	6,310,198.00	(68,946.34)
Ending Fund Balance			540,435.02	220,315.00	320,120.02
		FYE 4/30/14 Original Budget	FYE 4/30/14 Audited Revenue	FYE 4/30/14 Estimated Revenue	Difference
Charges for Services					
Water Sales	3310	6,318,567.00	6,007,223.07	5,635,018.00	372,205.07
Inspections/Tap on/Permits	3320	4,000.00	13,987.10	11,500.00	2,487.10
Sale of Meters	3325	3,500.00	3,240.84	2,400.00	840.84
Other Water Sales	3390	4,500.00	3,347.30	3,100.00	247.30
Total Charges for Services		6,330,567.00	6,027,798.31	5,652,018.00	375,780.31
Other Revenue					
Interest Income	3510	4,000.00	5,988.05	6,000.00	(11.95)
Other Reimbursements	3562	-	13,298.00	0.00	13,298.00
Total Other Revenue		4,000.00	19,286.05	6,000.00	13,286.05
Total Water Fund Revenue		6,334,567.00	6,047,084.36	5,658,018.00	389,066.36
		FYE 4/30/14 Original Budget	FYE 4/30/14 Audited Expenditures	FYE 4/30/14 Estimated Expenditures	Difference
Water Department					
Salaries					
Salaries	4010	453,325.00	462,985.69	457,000.00	(5,985.69)
Overtime	4030	50,000.00	129,714.72	125,000.00	(4,714.72)
Total Salaries		503,325.00	592,700.41	582,000.00	(10,700.41)
Benefits					
Social Security	4110	34,306.00	31,096.40	34,900.00	3,803.60
Medicare	4111	8,023.00	7,290.76	8,157.00	866.24
I.M.R.F.	4115	71,552.00	77,508.01	83,100.00	5,591.99
Medical/Life Insurance	4120	110,584.00	80,027.81	86,700.00	6,672.19
Supplemental Pensions	4135	2,400.00	1,384.50	2,400.00	1,015.50
Total Benefits		226,865.00	197,307.48	215,257.00	17,949.52
Materials and Supplies					
Liability Insurance	4219	194,311.00	183,625.43	194,311.00	10,685.57
Maintenance - Building	4223	62,770.00	49,601.86	62,770.00	13,168.14
Maintenance - Equipment	4225	12,100.00	14,999.76	16,000.00	1,000.24
Maintenance - Water System	4231	149,250.00	152,944.97	149,250.00	(3,694.97)
Postage/Mailings	4233	1,000.00	48.04	1,000.00	951.96
Quality Control	4241	16,390.00	13,273.06	16,000.00	2,726.94
Water Charge	4251	250,000.00	250,000.00	250,000.00	0.00
Supplies - Operation	4255	7,160.00	772.64	6,000.00	5,227.36
Training and Education	4263	5,439.00	393.00	2,000.00	1,607.00
Telephone	4267	10,749.00	10,134.32	10,500.00	365.68
Uniforms	4269	3,100.00	2,875.26	3,100.00	224.74
Utilities (Elec,Gas,Wtr,Sewer)	4271	48,825.00	42,443.24	48,800.00	6,356.76
Vehicle (Gas and Oil)	4273	22,575.00	14,998.92	22,575.00	7,576.08

City of Darien Water Fund Reconciliation For the FYE 4/30/14		FYE 4/30/14 Original Budget	FYE 4/30/14 Audited	FYE 4/30/14 Estimated Actual	Difference
Total Materials and Supplies		783,669.00	736,110.50	782,306.00	46,195.50
Contractual					
Audit	4320	10,000.00	10,000.00	10,000.00	0.00
Consulting/Professional	4325	13,000.00	8,014.39	13,000.00	4,985.61
Leak Detection	4326	20,100.00	12,129.78	20,000.00	7,870.22
Data Processing	4336	152,328.00	171,912.21	152,328.00	(19,584.21)
DuPage Water Commission	4340	3,951,321.00	4,135,355.85	4,133,411.00	(1,944.85)
Total Contractual		4,146,749.00	4,337,412.23	4,328,739.00	(8,673.23)
Other Charges					
Transfer to Other Funds	4605	-	0.00	0.00	0.00
Depreciation	4620	-	0.00	0.00	0.00
Total Other Charges		0.00	0.00	0.00	0.00
Capital Outlay					
Equipment	4815	72,000.00	65,260.00	68,000.00	2,740.00
Water Meter Purchases	4880	25,000.00	14,975.46	25,000.00	10,024.54
Total Capital Outlay		97,000.00	80,235.46	93,000.00	12,764.54
Debt Service					
Debt Retire	4905	308,896.00	100,234.26	308,896.00	208,661.74
Debt Retire-Water Refunding	4950	-	0.00	0.00	0.00
Total Debt Service		308,896.00	100,234.26	308,896.00	208,661.74
Total Expenditures - Water		6,066,504.00	6,044,000.34	6,310,198.00	266,197.66
Depreciation	4620		335,144.00	0.00	(335,144.00)
Total Expenses			6,379,144.34	6,310,198.00	(68,946.34)

City of Darien Water Depr Fund Reconciliation For the FYE 4/30/14		FYE 4/30/14 Original Budget	FYE 4/30/14 Audited	FYE 4/30/14 Estimated Actual	Difference
Beginning Cash Balance			742,718.00	742,718.00	
Total Revenue		0.00	63,877.60	58,500.00	5,377.60
Total Expenses		121,000.00	152,859.69	131,320.00	(21,539.69)
			653,735.91	669,898.00	(16,162.09)
		FYE 4/30/14 Original Budget	FYE 4/30/14 Audited Revenue	FYE 4/30/14 Estimated Revenue	Difference
Other Revenue					
Interest Income	3510	0.00	5,370.50	0.00	5,370.50
Gain/Loss on Investment	3515	0.00	7.10	0.00	7.10
Transfer from Other Fund	3610	0.00	58,500.00	58,500.00	0.00
Total Other Revenue		0.00	63,877.60	58,500.00	5,377.60
Total Water Depr Fund Revenue		0.00	63,877.60	58,500.00	5,377.60
		FYE 4/30/14 Original Budget	FYE 4/30/14 Audited Expenditures	FYE 4/30/14 Estimated Expenditures	Difference
Water Depreciation Expenditures					
Contractual					
Consulting/Professional	4325	0.00	0.00	0.00	0.00
Total Contractual		0.00	0.00	0.00	0.00
Capital Outlay					
Capital Impro-Infra	4390	10,000.00	22,302.88	47,520.00	25,217.12
Hydrant Painting	4391	41,000.00	35,520.00	0.00	(35,520.00)
Capital Improvements	4810	70,000.00	849.52	83,800.00	82,950.48
Equipment	4815	0.00	83,800.00	0.00	(83,800.00)
Total Capital Outlay		121,000.00	142,472.40	131,320.00	(11,152.40)
Debt Service					
Debt Issuance Costs	4900	0.00	0.00	0.00	0.00
Amortization Expense		0.00	10,459.50	0.00	(10,459.50)
Bond Interest Expense	4946	0.00	(72.21)	0.00	72.21
Total Debt Service		0.00	10,387.29	0.00	(10,387.29)
Total Expenditures - Water Depr.		121,000.00	152,859.69	131,320.00	(21,539.69)

City of Darien

Minutes of the Administrative Finance Committee September 2, 2014

The Meeting was called to order by Chairman/Alderman Ted Schauer at 6:00 p.m. Committee member Alderman Joe Kenny was present. Staff members present included City Administrator Bryon Vana and Treasurer Mike Coren

Discussion – Liquor License Refunds

Staff advised that the liquor code is silent on partial charges and refunds of liquor licenses in good standing. Over the past few years, Staff has prorated the charge for a liquor license acquired partway through the year. As an example, if a business acquired a license on December 1st, because the license ran through June 30th, we would charge them 50% of the total cost. Staff advised that if a liquor license holder business closed prior to the end of the license term no refund will be given. The committee recommended no change to the ordinance.

Discussion – Police Pension Actuarial Study – Year Ending April 30, 2015

Treasurer Coren presented the Police Pension Fund Actuarial Report for FYE 4-30-14, which is the basis for the police pension tax levy that will be formally approved in December. In summary:

- the report recommends a 2014 tax levy of \$1,200,005
- last year's approved levy was \$1,196,027
- this year's recommended levy is a 0.3% increase over last year's levy
- the 3 year budget forecast estimated a police pension levy of \$1,291,709 for the 2014 tax levy

Staff advised that no Committee action is required until the draft tax levy ordinance is discussed next month

Minutes – August 4, 2014

The minutes of the August 4, 2014, minutes were approved 2-0.

Adjournment

The meeting adjourned at 6:35 p.m.

Approved:

Ted Schauer, Chairman

Joseph Kenny, Member

Tina Beilke, Member

Absent
