

# CITY OF DARIEN

## MEMO

**TO:** Administrative/Finance Committee Members  
**FROM:** Bryon D. Vana, City Administrator  
**DATE:** August 27, 2024  
**SUBJECT:** FYE 24 Audit to Budget Comparison

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Upon completion of the yearly financial audit, the Administrative/Finance Committee reviews a comparison between the FYE 4-30-24 audited numbers and the FYE 4-30-24 estimated numbers included in the FYE 4-30-25 budget. This year's review includes the attached document containing a detailed sheet on the General and Capital Projects Funds. The details sheets include the following columns:

- 1 budget line item title
- 2 the 4-30-23 original budget
- 3 the 4-30-23 audited revenues and expenditure line items
- 4 the 4-30-23 estimated actual numbers used for the FYE 4-30-24 budget
- 5 the difference between numbers 3 and 4 above
- 6 comments regarding expense

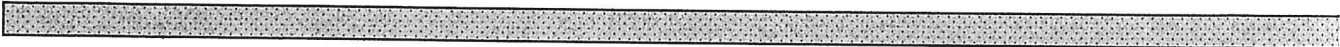
The General Fund audited fund balance exceeded the estimated balance used in the 4-30-25 budget by \$2,323,304. The City Council previously approved the *Capital Improvements Plan Guidelines*. Section 3 of the guidelines includes the following:

- 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 Administrative/Finance Committee recommend that the City Council approve an additional FYE 25 transfer of \$2,000,000 to the Capital Projects Fund from the General Fund. This item will be scheduled for the October 7, 2024, City Council meeting.

**City of Darien  
 Comparision of Estimated Actual  
 Fund Balance to Audited Fund Balance  
 as of 4/30/24**

**Working Session Report**



**General Fund  
 Fund Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ 3,854,962	\$ 8,480,224	\$ 6,156,920	\$ 2,323,304.00



**Water Fund  
 Cash Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ 2,518,196	\$ 3,725,963	\$ 2,907,967	\$ 817,996.00



**Motor Fuel Tax Fund  
 Fund Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ 1,213,120	\$ 1,687,007	\$ 1,581,049	\$ 105,958.00



**Water Depreciation Fund  
Cash Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ 514,207	\$ 79,398	\$ 555,572	\$ (476,174.00)

**Capital Improvement Fund  
Fund Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ 13,644,616	\$ 15,521,455	\$ 16,429,854	\$ (908,399.00)

	1	2	3	4	5	
City of Darien Reconciliation	General Fund For the FYE 4/30/24	FYE 4/30/24 Original Budget	FYE 4/30/24 Audited	FYE 4/30/24 Estimated Actual	Difference	% Difference
Beginning Fund Balance		8,117,617.00	10,172,017.00	9,169,064.00	1,002,953.00	
Prior Period Adjustment		-	-	-	-	
Total Revenue		17,804,655.00	19,661,449.00	18,649,407.00	1,012,042.00	5.43%
Total Expenses		17,367,310.00	15,653,242.00	15,961,551.00	(308,309.00)	-1.93%
Transfer In from Debt Fund/Sale of Equipment		-	-	-	-	
Transfer out		4,700,000.00	5,700,000.00	5,700,000.00	-	
Ending Fund Balance		3,854,962.00	8,480,224.00	6,156,920.00	2,323,304.00	
		FYE 4/30/24 Original Budget	FYE 4/30/24 Audited Revenue	FYE 4/30/24 Estimated Revenue	Difference	
<b>Taxes</b>						
Real Estate Taxes - Current	3110	2,500,438.00	2,408,464.00	2,413,402.00	(4,938.00)	
Real Estate Taxes - Prior	3111	-	-	-	-	
Road and Bridge Tax	3120	210,903.00	255,608.00	204,452.00	51,156.00	
Municipal Utility Tax	3130	1,137,393.00	1,022,208.00	933,035.00	89,173.00	
Amusement Tax	3140	70,555.00	104,378.00	4.00	104,374.00	
Hotel/Motel Tax	3150	81,720.00	91,462.00	90,497.00	965.00	
Auto Rental Tax	3421	-	-	-	-	
Personal Property Tax	3425	7,483.00	17,596.00	14,865.00	2,731.00	
Local Gas Tax	3151	214,367.00	215,381.00	219,074.00	(3,693.00)	
Food & Beverage Tax	3152	711,243.00	744,439.00	739,923.00	4,516.00	
Cannabis Use Tax	3435	34,201.00	34,666.00	32,748.00	1,918.00	
<b>Total Taxes</b>		<b>4,968,303.00</b>	<b>4,894,202.00</b>	<b>4,648,000.00</b>	<b>246,202.00</b>	
<b>License, Permits, Fees</b>						
Business Licenses	3210	35,000.00	17,344.00	35,000.00	(17,656.00)	
Liquor License	3212	70,150.00	80,300.00	80,150.00	150.00	
Contractor Licenses	3214	18,000.00	14,580.00	15,000.00	(420.00)	
Court Fines	3216	125,000.00	132,255.00	122,144.00	10,111.00	
Towing Fees	3217	51,600.00	57,500.00	57,500.00	-	
Ordinance Fines	3230	23,646.00	24,950.00	20,569.00	4,381.00	
Building Permits and Fees	3240	35,000.00	127,120.00	94,000.00	33,120.00	
Telecommunication Taxes	3242	232,136.00	256,249.00	253,129.00	3,120.00	
Cable T.V. Franchise Fee	3244	420,800.00	392,931.00	420,000.00	(27,069.00)	
PEG - Fees - AT&T	3245	-	5,810.00	-	5,810.00	
NICOR Franchise Fee	3246	33,000.00	52,084.00	52,083.00	1.00	
Public Hearing Fees	3250	2,000.00	6,050.00	5,795.00	255.00	
Elevator Inspections	3255	3,500.00	5,700.00	3,500.00	2,200.00	
Public Improvement Permit Fee	3260	-	-	-	-	
NSF Check Fee	3261	-	105.00	-	105.00	
Engineering/Prof Fee Reimb	3265	74,000.00	67,585.00	36,072.00	31,513.00	
Legal Fee Reimb	3266	-	-	-	-	
Police Special Service	3268	99,880.00	116,831.00	114,991.00	1,840.00	
D.U.I. Technology Fines	3267	3,500.00	12,357.00	10,733.00	1,624.00	
Stormwater Management Fees	3270	-	-	-	-	

did not accept pymnt due to new system - will be in FY 25

Durage County Treasurer - R&B Authority Refund amounts are typical - est did not included ye adjustment

Dev. Contrib/Impact	3275	-	-	-	-	-	-
Total License, Permits, Fees		1,227,212.00	1,369,751.00	1,320,666.00	49,085.00		
Charges for Services							
Inspections/Tap on/Permits	3320	-	-	-	-	-	-
Total Charges for Services		-	-	-	-	-	-
Intergovernmental							
State Income Tax	3410	3,141,595.00	3,603,522.00	3,415,584.00	187,938.00		
Local Use Tax	3420	782,396.00	819,684.00	850,514.00	(30,830.00)		
Sales Taxes	3430	6,677,790.00	7,393,220.00	7,170,254.00	222,966.00		
Video Gaming Revenue	3432	290,715.00	328,737.00	326,087.00	2,650.00		
Total Intergovernmental		10,892,496.00	12,145,163.00	11,762,439.00	382,724.00		
Other Revenue							
Interest Income	3510	82,419.00	261,570.00	145,000.00	116,570.00		
Lease Interest Income	3511	-	-	-	-		
Gain/Loss on Investment	3515	-	-	-	-		
Water Share Expense	3520	290,000.00	-	250,000.00	(250,000.00)		See expenditures Tab Line 229, amount cancels out
NSF Check Fee	3261	-	-	-	-		
Police Report/Prints	3534	5,000.00	5,915.00	5,000.00	915.00		
Impact Fee Revenue	3570	-	250.00	-	250.00		
Grants	3560	-	235,901.00	-	235,901.00		see cap proj line 19
Rents	3561	301,225.00	248,442.00	266,504.00	(18,062.00)		Locations did not renew
Reimbursement - Work Comp	3577	-	30,213.00	-	30,213.00		
Other Reimbursements	3562	50,000.00	101,509.00	134,393.00	(32,884.00)		see reimbursement - work comp
Reimbursement - Rear Yard	3541	-	25,179.00	12,086.00	13,093.00		
Residential Concrete Reimb	3563	-	58,161.00	40,024.00	18,137.00		
Maintenance - Reimbursement	3567	-	2,349.00	-	2,349.00		
Mail Box Reimbursement Program	3569	-	2,251.00	1,300.00	951.00		
Drug Seizures	3537	-	-	-	-		
Drug Forfeiture Receipts	3538	-	51,105.00	-	51,105.00		FUND 17
E-Citation Fees	3219	-	2,225.00	-	2,225.00		FUND 24
Sales of Wood Chips	3572	3,000.00	2,545.00	2,445.00	100.00		
Sale of Meters	3325	-	-	-	-		
Miscellaneous Revenue	3580	20,000.00	207,918.00	44,750.00	163,168.00		
Transfer from Other Funds	3612	-	-	-	-		
Sale of Equipment	3575	5,000.00	16,800.00	16,800.00	-		
Total Other Income		716,644.00	1,252,333.00	918,302.00	334,031.00		
Total General Fund Revenue		17,804,655.00	19,661,449.00	18,649,407.00	1,012,042.00		
Total Revenue per Audit		17,804,655.00	19,661,449.00	18,649,407.00	1,012,042.00		

1	2	3	4	5	6
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Auto Rental Tax	3421	-	-	-	-
Personal Property Tax	3425	7,483.00	17,596.00	14,865.00	2,731.00
Local Gas Tax	3151	214,367.00	215,381.00	219,074.00	(3,693.00)
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Cannabis Use Tax	3435	34,201.00	34,666.00	32,748.00	1,918.00
<b>Total Taxes</b>		<b>4,968,303.00</b>	<b>4,894,202.00</b>	<b>4,648,000.00</b>	<b>246,202.00</b>
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Towing Fees	3217	51,600.00	57,500.00	57,500.00	-
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Elevator Inspections	3255	3,500.00	5,700.00	3,500.00	2,200.00
Public Improvement Permit Fee	3260	-	-	-	-
NSF Check Fee	3261	-	105.00	-	105.00
Engineer/Prof Fee Reimb	3265	-	67,585.00	-	67,585.00
Legal Fee Reimb.	3266	-	-	-	-
Police Special Service	3268	99,880.00	116,831.00	114,991.00	1,840.00
D.U.I. Technology Fines	3267	3,500.00	12,357.00	10,733.00	1,624.00
Stormwater Management Fees	3270	-	-	-	-

DuPage County Treasurer - R&B Authority Refund amounts are typical - est did not included ye adjustment

did not accept pymt due to new system - will be in FY 25

FUND 23

Dev. Contri./Impact	3275							
Total License, Permits, Fees		1,227,212.00	1,369,751.00	1,320,666.00	49,085.00			
Charges for Services								
Inspections/Tap on/Permits	3320							
Total Charges for Services								
Intergovernmental								
State Income Tax	3410	3,141,595.00	3,603,522.00	3,415,584.00	187,938.00			
Local Use Tax	3420	782,396.00	819,684.00	850,514.00	(30,830.00)			
Sales Taxes	3430	6,677,790.00	7,393,220.00	7,170,254.00	222,966.00			
Video Gaming Revenue	3432	290,715.00	328,737.00	326,087.00	2,650.00			
Total Intergovernmental		10,892,496.00	12,145,163.00	11,762,439.00	382,724.00			
Other Revenue								
Interest Income	3510	82,419.00	261,570.00	145,000.00	116,570.00			
Lease Interest Income	3511							
Gain/Loss on Investment	3515							
Water Share Expense	3520	250,000.00		250,000.00	(250,000.00)			See expenditures Tab Line 229, amount cancels out
NSF Check Fee	3261							
Police Report/Prints	3534	5,000.00	5,915.00	5,000.00	915.00			
Impact Fee Revenue	3570		250.00		250.00			
Grants	3560		235,901.00		235,901.00			see cap proj line 19
Rents	3561	301,225.00	248,442.00	266,504.00	(18,062.00)			Locations did not renew
Reimbursement - Work Comp	3577		30,213.00		30,213.00			
Other Reimbursements	3562	50,000.00	101,509.00	134,393.00	(32,884.00)			see reimbursement - work comp
Reimbursement - Rear Yard	3541		25,179.00	12,086.00	13,093.00			
Residential Concrete Reimb	3563		58,161.00	40,024.00	18,137.00			
Maintenance - Reimbursement	3567		2,349.00		2,349.00			
Mail Box Reimbursement Program	3569		2,251.00	1,300.00	951.00			
Drug Seizures	3537							
Drug Forfeiture Receipts	3538		51,105.00		51,105.00			FUND 17
E-Citation Fees	3219	3572	2,225.00		2,225.00			FUND 24
Sales of Wood Chips	3572	3,000.00	2,545.00	2,445.00	100.00			
Sale of Meters	3325							
Miscellaneous Revenue	3580	20,000.00	207,918.00	44,750.00	163,168.00			
Transfer from Other Funds	3612							
Sale of Equipment	3575	5,000.00	16,800.00	16,800.00				
Total Other Income		716,644.00	1,252,333.00	918,302.00	334,031.00			
Total General Fund Revenue		17,804,655.00	19,661,449.00	18,649,407.00	1,012,042.00			
Total Revenue per Audit		17,804,655.00	19,661,449.00	18,649,407.00	1,012,042.00			

	1	2	3	4	5
City of Darien General Fund Expenditures For the FYE 4/30/24		FYE 4/30/24 Original Budget	FYE 4/30/24 Audited Expenditures	FYE 4/30/24 Estimated Expenditures	Difference
<b>Administrative Department</b>					
Salaries					
Salaries	4010	398,226.00	410,568.00	408,451.00	(2,117.00)
Overtime	4030	-	1,133.00	1,068.00	(65.00)
<b>Total Salaries</b>		<b>398,226.00</b>	<b>411,701.00</b>	<b>409,519.00</b>	<b>(2,182.00)</b>
Benefits					
Social Security	4110	24,690.00	24,127.00	25,324.00	1,197.00
Medicare	4111	5,774.00	5,642.00	5,923.00	281.00
I.M.R.F.	4115	27,916.00	26,983.00	29,000.00	2,017.00
Medical/Life Insurance	4120	67,937.00	75,537.00	78,774.00	3,237.00
State Unemployment Benefits	4050	-	-	-	-
Supplemental Pensions	4135	4,800.00	4,800.00	4,800.00	-
<b>Total Benefits</b>		<b>131,117.00</b>	<b>137,089.00</b>	<b>143,821.00</b>	<b>6,732.00</b>
Materials and Supplies					
Dues and Subscriptions	4213	1,615.00	2,198.00	2,000.00	(198.00)
Liability Insurance	4219	263,806.00	257,091.00	249,722.00	(7,369.00)
Legal Notices	4221	2,200.00	2,238.00	3,500.00	1,262.00
Maintenance - Building	4223	-	-	-	-
Maintenance - Equipment	4225	9,850.00	9,195.00	9,300.00	105.00
Maintenance - Vehicles	4229	1,000.00	1,498.00	1,700.00	202.00
Misc. Expenditures	4232	-	-	-	-
Postage/Mailings	4233	3,350.00	2,422.00	2,885.00	463.00
Printing and Forms	4235	4,500.00	2,311.00	3,400.00	1,089.00
Public Relations	4239	95,700.00	92,749.00	84,325.00	(8,424.00)
Rent - Equipment	4243	2,500.00	1,500.00	2,125.00	625.00
Supplies - Office	4253	8,000.00	7,936.00	7,000.00	(936.00)
Supplies - Other	4257	500.00	-	100.00	100.00
Training and Education	4263	1,500.00	175.00	250.00	75.00
Travel/Meetings	4265	550.00	371.00	300.00	(71.00)
Telephone	4267	42,000.00	29,136.00	30,000.00	864.00
Utilities (Elec, Gas, Wtr, Sewer)	4271	4,500.00	2,330.00	3,000.00	670.00
Vehicle (Gas and Oil)	4273	900.00	1,620.00	2,009.00	389.00
ESDA	4279	-	-	-	-
Cannabis Fund	4232	-	35,394.00	-	(35,394.00)
<b>Total Materials and Supplies</b>		<b>442,471.00</b>	<b>448,164.00</b>	<b>401,616.00</b>	<b>(46,548.00)</b>
Contractual					
Audit	4320	18,500.00	18,500.00	18,500.00	-
Consulting/Professional	4325	425,253.00	407,757.00	393,236.00	(14,521.00)

FUND 26 - CANNABIS FUND

26-40-4232



Const/Prof Reimbursable	4328	-	-	-	-	-	-	-
Contingency	4330	10,000.00	7,503.00	10,000.00	2,497.00			
Janitorial Service	4345	23,150.00	21,053.00	25,000.00	3,947.00			
<b>Total Contractual</b>		<b>476,903.00</b>	<b>454,813.00</b>	<b>446,736.00</b>	<b>(8,077.00)</b>			
<b>Other Charges</b>								
Equipment	4815	5,000.00	11,637.00	16,062.00	4,425.00			
<b>Total Other Charges</b>		<b>5,000.00</b>	<b>11,637.00</b>	<b>16,062.00</b>	<b>4,425.00</b>			
<b>Total Expenditures - Administrative</b>		<b>1,453,717.00</b>	<b>1,463,404.00</b>	<b>1,417,754.00</b>	<b>(45,650.00)</b>			
<b>City Council Department</b>								
<b>Salaries</b>								
Salaries	4010	42,750.00	42,750.00	42,750.00	-			
<b>Total Salaries</b>		<b>42,750.00</b>	<b>42,750.00</b>	<b>42,750.00</b>	<b>-</b>			
<b>Benefits</b>								
Social Security	4110	2,651.00	2,651.00	2,651.00	-			
Medicare	4111	620.00	620.00	620.00	-			
<b>Total Benefits</b>		<b>3,271.00</b>	<b>3,271.00</b>	<b>3,271.00</b>	<b>-</b>			
<b>Materials and Supplies</b>								
Boards and Commissions	4205	1,500.00	896.00	1,200.00	304.00			
Cable Operations	4206	6,000.00	5,865.00	5,500.00	(365.00)			
Dues and Subscriptions	4213	26,450.00	20,660.00	20,950.00	290.00			
Liability Insurance	4219	-	-	-	-			
Printing and Forms	4235	-	-	-	-			
Public Relations	4239	1,300.00	1,761.00	1,900.00	139.00			
Supplies - Other	4257	-	-	-	-			
Training and Education	4263	3,500.00	-	100.00	100.00			
Travel/Meetings	4265	50.00	70.00	50.00	(20.00)			
<b>Total Materials and Supplies</b>		<b>38,800.00</b>	<b>29,252.00</b>	<b>29,700.00</b>	<b>448.00</b>			
<b>Contractual</b>								
Consulting/Professional	4325	3,000.00	2,344.00	2,500.00	156.00			
Trolley Contracts	4366	600.00	-	200.00	200.00			
Rear Yard Drainage Proj Reimburse		-	-	-	-			
<b>Total Contractual</b>		<b>3,600.00</b>	<b>2,344.00</b>	<b>2,700.00</b>	<b>356.00</b>			
<b>Capital Outlay</b>								
Equipment	4815	-	-	-	-			
<b>Total Capital Outlay</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Total Expenditures - City Council</b>		<b>88,421.00</b>	<b>77,617.00</b>	<b>78,421.00</b>	<b>804.00</b>			

Community Development Department									
<b>Salaries</b>									
Salaries	4010		389,780.00	373,960.00	367,236.00	(6,724.00)			
Overtime			1,000.00	-	1,000.00	1,000.00			
<b>Total Salaries</b>			<b>390,780.00</b>	<b>373,960.00</b>	<b>368,236.00</b>	<b>(5,724.00)</b>			
<b>Benefits</b>									
Social Security	4110		23,109.00	20,728.00	22,005.00	1,277.00			
Medicare	4111		5,666.00	5,254.00	5,289.00	35.00			
I.M.R.F.	4115		12,529.00	11,409.00	12,252.00	843.00			
Medical/Life Insurance	4120		35,667.00	34,267.00	37,278.00	3,011.00			
Supplemental Pensions	4135		2,400.00	2,400.00	2,400.00	-			
<b>Total Benefits</b>			<b>79,371.00</b>	<b>74,058.00</b>	<b>79,224.00</b>	<b>5,166.00</b>			
<b>Materials and Supplies</b>									
Boards and Commissions	4205		1,200.00	1,520.00	2,000.00	480.00			
Dues and Subscriptions	4213		2,500.00	295.00	500.00	205.00			
Liability Insurance	4219		23,000.00	22,825.00	23,000.00	175.00			
Maintenance - Vehicles	4229		500.00	4,851.00	5,500.00	649.00			
Miscellaneous Expenditures	4232		-	-	-	-			
Postage & Mailings	4233		650.00	136.00	1,000.00	864.00			
Printing and Forms	4235		565.00	814.00	1,000.00	186.00			
Economic Incentive	4240		428,000.00	424,930.00	424,000.00	(930.00)			
Supplies - Office	4253		600.00	550.00	500.00	(50.00)			
Training and Education	4263		500.00	-	500.00	500.00			
Travel/Meetings	4265		200.00	-	100.00	100.00			
Vehicle (Gas and Oil)	4273		1,200.00	1,552.00	2,000.00	448.00			
<b>Total Materials and Supplies</b>			<b>458,915.00</b>	<b>457,473.00</b>	<b>460,100.00</b>	<b>2,627.00</b>			
<b>Contractual</b>									
Bad Debt Expense	4300		-	-	-	-			
Consulting/Professional	4325		134,600.00	125,753.00	115,000.00	(10,753.00)			
Const/Prof Reimbursable	4328		68,000.00	81,570.00	68,000.00	(13,570.00)			
<b>Total Contractual</b>			<b>202,600.00</b>	<b>207,323.00</b>	<b>183,000.00</b>	<b>(24,323.00)</b>			
<b>Capital Outlay</b>									
Equipment	4815		-	-	-	-			
<b>Total Capital Outlay</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Total Expenditures - Community Development</b>									
			<b>1,131,666.00</b>	<b>1,112,814.00</b>	<b>1,090,560.00</b>	<b>(22,254.00)</b>			
<b>Streets Department</b>									
<b>Salaries</b>									
Salaries	4010		818,125.00	747,012.00	787,514.00	40,502.00			
Overtime	4030		100,000.00	77,510.00	65,007.00	(12,503.00)			

Total Salaries		918,125.00	824,522.00	852,521.00	27,999.00
Benefits					
Social Security	4110	57,110.00	46,582.00	54,902.00	8,320.00
Medicare	4111	13,356.00	11,182.00	12,840.00	1,658.00
I.M.R.F.	4115	61,066.00	43,608.00	62,075.00	18,467.00
Unemployment	4050	-	-	-	-
Medical/Life Insurance	4120	154,274.00	148,446.00	167,005.00	18,559.00
Supplemental Pensions	4135	2,400.00	2,400.00	2,400.00	-
Total Benefits		288,206.00	252,218.00	299,222.00	47,004.00
Materials and Supplies					
Liability Insurance	4219	26,737.00	34,324.00	32,000.00	(2,324.00)
Maintenance - Building	4223	253,501.00	394,337.00	425,000.00	30,663.00
Maintenance - Equipment	4225	40,500.00	21,781.00	25,000.00	3,219.00
Maintenance - Vehicles	4229	130,000.00	85,253.00	110,000.00	24,747.00
Postage/Mailings	4233	750.00	410.00	750.00	340.00
Rent - Equipment	4243	47,700.00	37,432.00	72,000.00	34,568.00
Supplies - Office	4253	3,403.00	2,392.00	2,500.00	108.00
Supplies - Operations	4255	-	-	-	-
Supplies - Other	4257	267,165.00	131,396.00	165,000.00	33,604.00
Small Tools & Equipment	4259	12,650.00	4,183.00	18,000.00	13,817.00
Training and Education	4263	32,400.00	2,247.00	7,150.00	4,903.00
Travel	4265	-	-	-	-
Telephone	4267	-	-	-	-
Uniforms	4269	11,234.00	7,769.00	10,000.00	2,231.00
Utilities (Elec, Gas, Wtr, Sewer)	4271	26,400.00	27,986.00	25,000.00	(2,986.00)
Vehicle (Gas and Oil)	4273	96,790.00	61,269.00	80,000.00	18,731.00
Total Materials and Supplies		948,230.00	810,779.00	972,400.00	161,621.00
Contractual					
Bad Debt Expense	4300	-	-	-	-
Consulting/Professional	4325	12,750.00	4,458.00	10,000.00	5,542.00
Consulting/Professional Reimb	4328	-	-	-	-
Contingency	4330	-	1,383.00	-	(1,383.00)
Janitorial Service	4345	-	2,990.00	3,500.00	510.00
Forestry	4350	355,847.00	303,161.00	350,000.00	46,839.00
Street Light Oper & Maint	4359	93,000.00	137,695.00	115,000.00	(22,695.00)
Residential Concrete Program	4381	-	62,236.00	38,919.00	(23,317.00)
Mosquito Abatement	4365	42,500.00	39,900.00	42,500.00	2,600.00
Street Sweeping	4373	45,757.00	20,594.00	44,000.00	23,406.00
Drainage Projects	4374	268,840.00	130,029.00	110,000.00	(20,029.00)
Tree Trim/Removal	4375	211,578.00	120,878.00	211,000.00	90,122.00
Total Contractual		1,030,272.00	823,324.00	924,919.00	101,595.00
Capital Outlay					

bought the vector under equip

Rear Yard Drain Proj-Reimb	4378	-	-	-	-	-	-
Residential Concrete Program	4381	-	-	-	-	-	-
Capital Improvements	4810	-	27,789.00	-	27,789.00	-	-
Equipment	4815	1,412,850.00	1,170,396.00	721,298.00	(449,098.00)	-	-
Debt Retire	4905	-	-	-	-	-	-
<b>Total Capital Outlay</b>		<b>1,412,850.00</b>	<b>1,198,185.00</b>	<b>749,087.00</b>	<b>(449,098.00)</b>		
<b>Total Expenditures - Streets</b>		<b>4,597,683.00</b>	<b>3,909,028.00</b>	<b>3,798,149.00</b>	<b>(110,879.00)</b>		
<b>Police Department</b>							
<b>Salaries</b>							
Salaries	4010	514,803.00	520,820.00	524,846.00	4,026.00		
Salaries - Officers	4020	4,342,154.00	4,124,240.00	4,079,486.00	(44,754.00)		
Overtime	4030	499,103.00	344,280.00	408,710.00	64,430.00		
<b>Total Salaries</b>		<b>5,356,060.00</b>	<b>4,989,340.00</b>	<b>5,013,042.00</b>	<b>23,702.00</b>		
<b>Benefits</b>							
Social Security	4110	31,918.00	31,489.00	33,562.00	2,073.00		
Medicare	4111	77,663.00	69,927.00	75,394.00	5,467.00		
I.M.R.F.	4115	34,327.00	32,887.00	32,831.00	(56.00)		
State Unemployment Insurance	4050	-	-	-	-		
Medical/Life Insurance	4120	522,566.00	441,959.00	424,341.00	(17,618.00)		
Police Pension	4130	2,406,164.00	2,393,656.00	2,406,164.00	12,508.00		
Supplemental Pensions	4135	45,600.00	43,335.00	41,398.00	(1,937.00)		
<b>Total Benefits</b>		<b>3,118,258.00</b>	<b>3,013,253.00</b>	<b>3,013,690.00</b>	<b>437.00</b>		
<b>Materials and Supplies</b>							
Animal Control	4201	1,200.00	3,705.00	3,535.00	(170.00)		
Auxiliary Police	4203	2,000.00	-	700.00	700.00		
Boards and Commissions	4205	31,250.00	27,879.00	25,656.00	(2,223.00)		
Dues and Subscriptions	4213	2,950.00	2,109.00	2,609.00	500.00		
Investigation and Equipment	4217	65,980.00	67,162.00	58,776.00	(8,386.00)		
Liability Insurance	4219	143,000.00	61,794.00	117,120.00	55,326.00		
Maintenance - Building	4223	-	76.00	-	(76.00)		
Maintenance - Equipment	4225	30,800.00	29,368.00	30,703.00	1,335.00		
Maintenance - Vehicles	4229	65,625.00	52,303.00	63,124.00	10,821.00		
Postage/Mailings	4233	3,500.00	1,608.00	2,732.00	1,124.00		
Printing and Forms	4235	1,500.00	367.00	1,052.00	685.00		
Public Relations	4239	3,500.00	1,621.00	3,371.00	1,750.00		
Rent - Equipment	4243	5,800.00	500.00	4,500.00	4,000.00		
Supplies - Office	4253	7,000.00	5,033.00	6,720.00	1,687.00		
Supplies - Other	4257	-	-	-	-		
Training and Education	4263	45,300.00	40,039.00	44,872.00	4,833.00		
Travel/Meetings	4265	21,550.00	5,130.00	19,217.00	14,087.00		

purchased 2 vehicles early

Telephone	4267	16,600.00	12,898.00	16,164.00	3,266.00
Uniforms	4269	50,300.00	49,764.00	48,685.00	(1,079.00)
Utilities (Elec Gas, Wtr Sewer)	4271	14,000.00	9,631.00	13,496.00	3,865.00
Vehicle (Gas and Oil)	4273	90,000.00	101,502.00	88,426.00	(13,076.00)
Total Materials and Supplies		601,855.00	472,489.00	551,458.00	78,969.00
Contractual					
Bad Debt Expense	4400	-	50.00	-	(50.00)
Consulting/Professional	4325	551,950.00	528,840.00	549,252.00	20,412.00
Contractual Services	4335	-	-	-	-
Dumreg/Ftal/Child Center	4337	27,700.00	27,680.00	27,680.00	-
Total Contractual		579,650.00	556,570.00	576,932.00	20,362.00
Capital Outlay					
Equipment	4815	440,000.00	308,727.00	421,545.00	112,818.00
Total Capital Outlay		440,000.00	308,727.00	421,545.00	363.06
Interest					
Interest	4244	-	-	-	-
Total Interest		-	-	-	-
Total Expenditures - Police		10,095,823.00	9,340,379.00	9,576,667.00	236,288.00
Debt Service					
Principal	4906	-	-	-	-
Total Debt Service		-	-	-	-
Reduction in expenditures for Water Share			250,000.00		(250,000.00)
Total General Fund Expenditures		17,367,310.00	15,653,242.00	15,961,551.00	(191,591.00)

gas pumps down/gas prices

Budgeted in the revenue section but  
auditors place in the expenditure  
section of the Financials.

	1	2	3	4	5
<b>City of Darien</b>					
<b>Capital Projects Fund Reconciliation</b>					
<b>For the FYE 4/30/24</b>					
Beginning Fund Balance		FYE 4/30/24 Original Budget	FYE 4/30/24 Audited	FYE 4/30/24 Estimated Actual	Difference
	13,781,052.00		14,068,336.00	14,068,336.00	-
Total Revenue	5,453,574.00		6,970,448.00	6,882,000.00	88,448.00
Total Expenses	5,590,010.00		5,517,329.00	4,520,482.00	996,847.00
Ending Fund Balance	13,644,616.00		15,521,455.00	16,429,854.00	(908,399.00)
		FYE 4/30/24 Original Budget	FYE 4/30/24 Audited Revenue	FYE 4/30/24 Estimated Revenue	Difference
<b>Taxes</b>					
Real Estate Taxes	3110	83,574.00	85,011.00	79,000.00	6,011.00
<b>Total Intergovernmental</b>		<b>83,574.00</b>	<b>85,011.00</b>	<b>79,000.00</b>	<b>6,011.00</b>
<b>Other Revenue</b>					
Interest Income	3510	170,000.00	826,275.00	600,000.00	226,275.00
Reimbursement-Street Recon.	3550	-	-	-	-
Bond Issued, At Par	3559	-	-	-	-
Residential Conc. Reimb	3563	-	-	-	-
Sale of Property	3900	-	-	-	-
Transfer from Other Funds	3612	4,700,000.00	5,700,000.00	5,700,000.00	-
Grants	3560	500,000.00	307,854.00	503,000.00	(195,146.00)
Other Reimbursements	3562	-	-	-	-
Misc Reimbursable	3568	-	-	-	-
Misc Revenue	3580	-	51,308.00	-	51,308.00
<b>Total Other Revenue</b>		<b>5,370,000.00</b>	<b>6,885,437.00</b>	<b>6,803,000.00</b>	<b>82,437.00</b>
<b>Total Capital Projects Fund Revenue</b>		<b>5,453,574.00</b>	<b>6,970,448.00</b>	<b>6,882,000.00</b>	<b>88,448.00</b>
<b>Capital Projects Expenditures</b>					
<b>Contractual</b>					
Consulting/Professional	4325	51,500.00	55,793.00	48,000.00	(7,793.00)
Consulting/Prof Reimb	4328	-	-	-	-
<b>Total Contractual</b>		<b>51,500.00</b>	<b>55,793.00</b>	<b>48,000.00</b>	<b>(7,793.00)</b>
<b>Capital Outlay</b>					
Miscellaneous Expense	4232	-	-	-	-
Maintenance-Vehicles	4229	-	-	-	-

see GF

upcoming road program

Ditch Projects	4376	810,000.00	364,435.00	357,172.00	(7,263.00)
Sidewalk Replacement	4380	1,307,450.00	1,457,015.00	1,381,151.00	(75,864.00)
Crack Seal Program	4382	-	-	-	-
Curb & Gutter Replacement	4383	779,640.00	1,517,920.00	718,209.00	(799,711.00)
Capital Improvements-Infrastr.	4390	-	522,216.00	-	(522,216.00)
Economic Incentive	4400	-	-	-	-
Capital Improvements	4810	-	-	-	-
Equipment	4815	505,000.00	-	415,000.00	415,000.00
Street Recon/Rehab-Reimb	4856	-	-	-	-
Street Reconstruction/Rehab	4855	2,023,000.00	1,487,530.00	1,487,530.00	-
<b>Total Capital Outlay</b>		<b>5,425,090.00</b>	<b>5,349,116.00</b>	<b>4,359,062.00</b>	<b>(990,054.00)</b>
<b>Debt Service</b>					
Debt Issuance costs	4900	-	-	-	-
Debt Retire	4905	113,420.00	112,420.00	113,420.00	1,000.00
Debt Retire - Property	4945	-	-	-	-
<b>Total Debt Service</b>		<b>113,420.00</b>	<b>112,420.00</b>	<b>113,420.00</b>	<b>1,000.00</b>
<b>Total Expenditures - Capital Projects</b>		<b>5,590,010.00</b>	<b>5,517,329.00</b>	<b>4,520,482.00</b>	<b>(996,847.00)</b>

current year ditch project  
ADA sidewalks early

started project early  
see 4815

see 4390