

**AGENDA**  
**ADMINISTRATIVE/FINANCE**  
**COMMITTEE-OF-THE-WHOLE**  
**March 3, 2020**  
**6:30 P.M.**  
**City Hall - Council Chambers**

1. **Call to Order**
2. **Budget Review FYE 2021**
3. **Next Meeting – March 10, 2020**
4. **Adjournment**

# SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked sources. They are required by state statute or local ordinances to finance specific functions or activities of the City. Seven funds are included in this portion of the budget.

MOTOR FUEL TAX FUND - The Motor Fuel Tax (MFT) Fund accounts for receipts and expenditures of MFT payments from the State. These funds can be used for limited specified purposes. The City's expenditures are for supplies (salt, pipe, signs, asphalt), tree maintenance, street lights (energy cost and new lights), sidewalk program, street sweeping, and to fund the City's annual street rehabilitation program. A list of streets included in this year's program is attached to the MFT budget.

SPECIAL SERVICE AREA #1 - A special service area (SSA) is created to fund improvements which benefit an identifiable segment of the City, with a special property tax levied on the benefited properties. SSA #1 was created to handle maintenance of the wetlands in the Tara Hill development. The developer agreed to continue maintenance of the wetlands for five years while the SSA Fund built up some reserves.

STORMWATER FUND-FEE IN LIEU OF PCBMP – The Storm Water Ordinance requires Post-Construction Best Management Practices so storm water quality is not compromised by development. If it is not practical to install a PCBMP, the applicant may participate in a *Fee In Lieu Of Program*. The fees collected are to be used by the City as permitted by the Storm Water Ordinance. FYE 2021 projects included in capital projects Fund.

**City of Darien**

2/24/2020

**MUNICIPAL SERVICES  
MOTOR FUEL TAX BUDGET  
FISCAL YEAR 2021**

ACCOUNT	FYE 19 ACTUAL	FYE 20 BUDGET	FYE 20 EST. ACTUAL	FYE 21 REQUESTED	DEPT MAINT BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FYE 22 FORECAST	FYE 23 FORECAST
<b>REVENUE</b>								
MFT ALLOTMENT	560,644	552,150	\$786,690	905,526	\$905,526		\$905,526	\$905,526
MISC. INCOME	-	-	-	-	-		-	-
INTEREST	7,106	4,000	6,800	7,500	7,500		10,000	1,000
<b>TOTAL REVENUE</b>	<b>\$ 567,750</b>	<b>\$ 556,150</b>	<b>\$ 793,490</b>	<b>\$ 913,026</b>	<b>\$ 913,026</b>	<b>\$ -</b>	<b>\$ 915,526</b>	<b>\$ 906,526</b>
<b>EXPENDITURES</b>								
<b>OPERATING</b>								
SALARIES	256,939	245,000	245,000	245,000	245,000	-	245,000	245,000
BENEFITS	51,465	51,965	51,965	51,965	51,965	-	51,965	51,965
ROAD MATERIAL	30,587	38,100	36,350	39,350	39,350	-	39,795	40,043
SALT	232,727	176,160	225,000	243,750	243,750	-	245,000	245,000
SUPPLIES-OTHER	22,030	18,500	24,000	18,500	18,500	-	18,500	18,500
<b>SUB-TOTAL</b>	<b>593,748</b>	<b>529,725</b>	<b>582,315</b>	<b>598,565</b>	<b>598,565</b>	<b>-</b>	<b>600,260</b>	<b>600,507</b>
<b>CONTRACTUAL</b>								
PAVEMENT STRIPING	8,961	34,500	18,000	34,500	34,500	-	14,500	14,500
TREE TRIM/REMOVAL	6,138	5,000	5,000	5,000	5,000	-	2,000	2,000
<b>SUB-TOTAL</b>	<b>15,099</b>	<b>39,500</b>	<b>23,000</b>	<b>39,500</b>	<b>39,500</b>	<b>-</b>	<b>16,500</b>	<b>16,500</b>
<b>CAPITAL OUTLAY</b>								
STREET LIGHTS	-	35,000	35,000	35,000	35,000	-	35,000	35,500
STREET MAINTENANCE	-	-	-	-	-	-	-	1,000,000
<b>SUB-TOTAL</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>35,000</b>	<b>1,035,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 608,847</b>	<b>\$ 604,225</b>	<b>\$ 640,315</b>	<b>\$ 673,065</b>	<b>\$ 673,065</b>	<b>\$ -</b>	<b>\$ 651,760</b>	<b>\$ 1,652,507</b>
<b>FISCAL YEAR BALANCE</b>	<b>\$ (41,097)</b>	<b>\$ (48,075)</b>	<b>\$ 153,175</b>	<b>\$ 239,962</b>	<b>\$ 239,962</b>	<b>\$ -</b>	<b>\$ 263,767</b>	<b>\$ (745,981)</b>
<b>BEG. FUND BALANCE</b>	<b>\$ 389,439</b>	<b>\$ 355,774</b>	<b>\$ 348,342</b>	<b>\$ 501,517</b>	<b>\$ 501,517</b>	<b>\$ 501,517</b>	<b>\$ 741,479</b>	<b>\$ 1,005,245</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 348,342</b>	<b>\$ 307,699</b>	<b>\$ 501,517</b>	<b>\$ 741,479</b>	<b>\$ 741,479</b>	<b>\$ 501,517</b>	<b>\$ 1,005,245</b>	<b>\$ 259,264</b>

**MOTOR FUEL TAX SUMMARY**

**FYE 2021 BUDGET SUMMARY**

	<b>Maintenance</b>	<b>Discretionary</b>
<b>SALARIES</b>	\$ 245,000	\$ -
<b>BENEFITS</b>	\$ 51,965	\$ -
<b>OPERATING COSTS</b>	\$ 301,600	\$ -
<b>CONTRACTUAL</b>	\$ 39,500	\$ -
<b>CAPITAL</b>	\$ 35,000	\$ -
<b>TOTAL</b>	\$ 673,065	\$ -

Account #	Description	Department Maintenance Budget Request	City Council Discretionary Expenditures
<b>MFT</b>			
<b>OPERATING</b>			
60-4010	SALARY	\$ 245,000	\$ -
<b>BENEFITS</b>			
60-4110	SOCIAL SECURITY	\$ 15,190	\$ -
60-4111	MEDICARE	\$ 3,553	\$ -
60-4115	IMRF	\$ 33,222	\$ -
<b>OPERATING COSTS</b>			
60-4245	ROAD MATERIAL	\$ 39,350	\$ -
	AGGREGATE CA-6 CA-7	17,500	
	HOT BITUMINOUS PRODUCTS	17,050	
	COLD BITUMINOUS PRODUCTS	4,800	
	Total	39,350	
60-4249	SALT	\$ 243,750	\$ -
60-4257	SUPPLIES - OTHER	\$ 18,500	\$ -
<b>CONTRACTUAL SERVICES</b>			
60-4261	PAVEMENT STRIPING	\$ 34,500	\$ -
	General Striping	14,500	
	Stop Bars	20,000	
	Total	34,500	

Account #	Description	Department Maintenance Budget Request	City Council Discretionary Expenditures
60-4325	CONSULTING/PROFESSIONAL SERVICES		
60-4375	TREE TRIMMING/REMOVAL	\$ 5,000	\$ -
<b><u>CAPITAL PURCHASES</u></b>			
60-4840	STREET LIGHTS	\$ 35,000	
60-4855	STREET MAINTENANCE	\$ -	
		\$ 673,065	

# City of Darien

## SPECIAL SERVICE AREA #1 FUND BUDGET FISCAL YEAR ENDING 2021

ACCOUNT	FYE 19 ACTUAL	FYE 20 BUDGET	FYE 20 EST. ACT	FYE 21 REQUEST	DEPT/MAINT FYE 20 BUDGET REQUEST	COUNCIL DISCRETIONARY EXPENDITURES	FYE 22 FORECAST	FYE 23 FORECAST
<b>REVENUE</b>								
PROPERTY TAXES	\$ 5,061	\$ 5,000	\$ 5,000	5,000	\$ 5,000		\$ 5,000	\$ 5,000
INTEREST	\$ 199	\$ 100	100	100	100	\$ -	\$ 100	\$ 100
<b>TOTAL REVENUE</b>	<b>\$ 5,260</b>	<b>\$ 5,100</b>	<b>\$ 5,100</b>	<b>\$ 5,100</b>	<b>\$ 5,100</b>	<b>\$ -</b>	<b>\$ 5,100</b>	<b>\$ 5,100</b>
<b>EXPENDITURES</b>								
PROFESSIONAL SERVICE	5,000	5,000	-	5,000	5,000	-	7,500	7,500
GENERAL MAINTENANCE	-	500	500	500	500	-	500	500
MAINTENANCE	-	1,000	1,000	1,000	1,000	-	1,000	1,000
CONTINGENCY	-	1,500	500	250	5,000	-	5,000	3,000
<b>TOTAL EXPENDITURES</b>	<b>5,000</b>	<b>8,000</b>	<b>2,000</b>	<b>6,750</b>	<b>11,500</b>	<b>-</b>	<b>14,000</b>	<b>12,000</b>
<b>FISCAL YEAR BALANCE</b>	<b>\$ 260</b>	<b>\$ (2,900)</b>	<b>\$ 3,100</b>	<b>\$ (1,650)</b>	<b>\$ (6,400)</b>	<b>\$ -</b>	<b>\$ (8,900)</b>	<b>\$ (6,900)</b>
<b>BEG FUND BALANCE</b>	<b>\$ 14,270</b>	<b>\$ 12,620</b>	<b>\$ 14,530</b>	<b>\$ 17,630</b>	<b>\$ 15,980</b>	<b>\$ -</b>	<b>\$ 15,980</b>	<b>\$ 7,080</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 14,530</b>	<b>\$ 9,720</b>	<b>\$ 17,630</b>	<b>\$ 15,980</b>	<b>\$ 9,580</b>	<b>\$ -</b>	<b>\$ 7,080</b>	<b>\$ 180</b>