

**City of Darien**  
**Minutes of the Administrative/Finance Committee**  
**September 5, 2023**

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Chairwoman/Alderswoman Sullivan called the Meeting to order at 6:00 pm. Committee members Leganski and Schauer were present. City Administrator Vana, Treasurer Coren, Mayor Marchese, Alderman Stompanato, Accounting Manager, Julie Saenz, Anytime Fitness owner, Michael Moelman, and Kellen Omalley from Sikich were also present.

**Health club – opt out of amusement tax**

Mayor Marchese received a letter from Anytime Fitness, which is a new business, located in Brookhaven Plaza. Anytime Fitness owner, Michael Moelman, is requesting the city amend its Amusement Tax ordinance by eliminating health clubs as a business included in the tax. Mayor Marchese sent this request to the Admin/Finance Committee for a review. Mr. Moelman explained how the amusement tax affects his business and advised the park district is exempt from the tax. Staff advised they did check the city code web site, which allows access to other city codes and did not find any communities that apply the tax to health clubs and if the council wants to revise this code to accommodate this request, staff will prepare the ordinance change. The committee members unanimously recommended amending the amusement tax to delete physical fitness centers from paying a local amusement tax. Alderman Stompanato also advised he was in favor of the change.

**Presentation – Draft FYE 23 Annual Financial Report**

Kellen Omalley of Sikich presented the draft Annual Financial Report for the Year Ended April 30, 2023. The final report will be presented to the City Council October 2, 2023.

**FYE 23 Audit to Budget Comparison**

Staff advised that upon completion of the yearly financial audit, the Administrative/Finance Committee reviews a comparison between the FYE 4-30-23 audited numbers and the FYE 4-30-23 estimated numbers included in the FYE 4-30-24 budget. The General Fund audited fund balance exceeded the estimated balance used in the 4-30-24 budget by \$1,051,447. 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 staff recommended that the Administrative/Finance Committee recommend that the City Council approve an additional FYE 24 transfer of \$1,000,000 to the Capital Projects Fund from the General Fund. This item will be scheduled for the October 2, 2023, City Council meeting. The committee unanimously recommended approval of the recommendation.

**Pension Fund Report – Overview by Treasurer Coren**

Treasurer Coren provided an overview of the CITY OF DARIEN POLICE PENSION FUND ACTUARIAL VALUATION AS OF MAY 1, 2023, conducted by the pension board.

**Minutes – June 5, 2023** – The committee unanimously approved the minutes.

**Adjournment** - The meeting adjourned at 7:00 p.m.

Approved:

Mary Sullivan, Chairwoman \_\_\_\_\_

Ted Schauer, Member \_\_\_\_\_

Gerry Leganski, Member \_\_\_\_\_