

Administrative-Finance Committee
REVISED
October 1, 2018
6:00 p.m. – City Hall Conference Room

- 1. Call to Order**
- 2. Public Comment**
- 3. New Business**
 - a. Motion to approve the tax levy determination for general and special purposes for Fiscal Year 2018-2019**
 - b. FYE 18 Audit to Budget Comparison**
 - c. Approval of Minutes – September 4, 2018**
- 4. Other Business**
 - a. Lions Club – Request for shed**
- 5. Next Meeting – November 5, 2018**
- 6. Adjournment**

AGENDA MEMO
Administrative/Finance Committee
Meeting Date: October 1, 2018

Issue Statement

Motion to approve the tax levy determination for general and special purposes for Fiscal Year 2018-2019.

Background/History

The process for setting a tax levy is to determine how much revenue to collect from the property tax, and request that the County levy a tax to generate that amount of money. The first approval required is the tax levy determination, which takes place prior to the approval of the tax levy ordinance. Not less than 20 days prior to the adoption of the aggregate levy, the Council shall determine the amounts of money to be levied. There are also special requirements if the aggregate amount of the Corporate and Special Purpose levy is more than 105% or of the preceding year's extension and abatements.

Unfortunately, we are still subject to a timing constraint that requires us to make our initial request by the end of December, a few months before we are far enough into the budget process to make a final judgment on what we will need. In previous years the City has approached the process with an underlying assumption that the Council will not increase property taxes for the combined general corporate purpose (general fund) and special corporate levy (police pension fund).

At the same time, the Council can approve additional abatements up to the end of March. This gives the Council the ability to request a "ceiling" amount, while allowing us to review the budget early next year and consider abatements to the original request.

The attached ordinance requests a general corporate purpose (general fund=\$514,945) and special corporate levy (police pension fund=\$1,714,350) total of \$2,229,295 which represents a 0.00% increase over this year's non-bond extension (\$2,229,295). I determined the levy for the police pension fund based on the actuary report conducted on the Police Pension Fund.

With respect to the tax levy for Special Service Area #1, we have a plan for maintenance expenses for these wetlands and storm water infrastructure, and the recommended revenue from this levy is proposed to be maintained at \$5,000.

Additionally, a levy for any outstanding bonds has been filed upon the adoption of the bond ordinances. The 2018 levy amount to pay for the principal and interest on these bonds totals \$877,615. Lastly, any bond abatement will be presented in conjunction with our budget review.

Staff/Committee Recommendation

The Staff recommends approval of the levy determination and ordinances which:

- Set the City's 2018 general property tax levy and special corporate tax levy (police pension fund) at \$2,229,295.
- Set the City's 2018 Special Service Area I property tax levy at \$5,000.

Alternate Consideration

Levy different amounts.

Decision Mode

The tax levy determination will be on the October 15, 2018, Council meeting for formal consideration. This final tax levy ordinance will be on the November 19, 2018, City Council agenda for formal consideration.

DRAFT FOR TAX LEVY DETERMINATION

CITY OF DARIEN

DU PAGE COUNTY, ILLINOIS

ORDINANCE NO. _____

AN ORDINANCE LEVYING TAXES FOR
GENERAL AND SPECIAL CORPORATE PURPOSES
FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF MAY, 2018,
AND ENDING ON THE THIRTIETH DAY OF APRIL, 2019,
FOR THE CITY OF DARIEN, ILLINOIS

ADOPTED BY THE

MAYOR AND CITY COUNCIL

OF THE

CITY OF DARIEN

THIS _____ DAY OF NOVEMBER, 2018

Published in pamphlet form by authority of
the Mayor and City Council of the City of
Darien, DuPage County, Illinois, this
_____ day of November, 2018.

**AN ORDINANCE LEVYING TAXES FOR
GENERAL AND SPECIAL CORPORATE PURPOSES
FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF MAY, 2018,
AND ENDING ON THE THIRTIETH DAY OF APRIL, 2019,
FOR THE CITY OF DARIEN, ILLINOIS**

WHEREAS, the City of Darien is a home rule unit of local 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, the City Council of the City of Darien, Illinois, adopted the Annual Budget for the City of Darien, Illinois, for the Fiscal Year beginning on May 1, 2018, and ending on April 30, 2019, and which has been duly published.

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: A tax for the following sums of money or so much thereof as may be authorized by law to defray all expenses and liabilities of the City of Darien be, and the same is hereby levied, for the purposes specified against all taxable property in said City for the Fiscal Year commencing on the First day of May, 2018, and ending on the Thirtieth day of April, 2019.

<u>Purpose</u>	<u>Amount Budgeted</u>	<u>Derived From Other Sources</u>	<u>Amount Levied</u>
<u>For Department of Administration:</u>			
Total	1,247,884	1,247,884	0
<u>For Police Department:</u>			
Total	8,266,357	7,796,911	514,945
<u>For Community Development Department:</u>			
Total	828,247	828,247	0
<u>For Municipal Services Department:</u>			
Total	2,894,282	2,894,282	0
Total Amount Levied for General Corporate Purposes			<u>514,945</u>
Police Pension Fund.....			1,714,350
2012 G.O. Refunding Bond- Water System....			301,375
2015 G.O. Refunding Bond- Capital Projects			191,240
2018G.O. Bond- Water System			385,000
Total Amount Levied for Special Corporate Purposes & Debt			<u>2,591,965</u>
TOTAL TAX LEVY FOR ALL FUNDS			<u>\$3,106,910</u>

SECTION 2: The City Clerk of the City of Darien is hereby directed to file with the County Clerk of the County of DuPage, a certified copy of this Ordinance as provided by law.

SECTION 3: If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of this Ordinance.

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, approval and publication in pamphlet form, as required by law, and shall be known as Ordinance Number _____ of the City of Darien, Illinois.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 19th day of November, 2018.

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 19th day of November, 2018.

ATTEST:

KATHLEEN MOESLE WEAVER, MAYOR

JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY



PAUL HINDS
COUNTY CLERK
DU PAGE COUNTY, ILLINOIS

May 17, 2018

Dear District Official,

Enclosed is a copy of the final calculations of the 2017 tax rates and extensions for your district. All abatements, corrections or re-allocations are reflected in the calculations.

We have enclosed information to aid you in determining whether or not your district's 2018 levy request exceeds 105% of the prior year's extension. If your district exceeds the 105% figure, you are required to publish the black border notice of your tax levy hearing in accordance with the "Truth in Taxation Law" (Chapter 35 ILCS 200/18-55 to 18-100).

Please note the Consumer Price Index as defined under Section 1-5 of the Property Tax Extension Limitation Law, for the Tax Year 2018 is 2.1%.

For your convenience, we have also enclosed a checklist regarding documents that you are required to file with our office for Tax Year 2018/2019.

I am pleased to be of assistance in this matter.

Very truly yours,

A handwritten signature in black ink that reads "Paul Hinds". The signature is written in a cursive, flowing style.

Paul Hinds
DuPage County Clerk

PH: hhp
Enclosures: 3

DOCUMENTS TO BE FILED WITH THE COUNTY CLERK

Suggested Filing Checklist

1. _____ Budget & Appropriation Ordinance * (35 ILCS 200/18-50)
NOTE: Must be filed within 30 days of adoption.
District Clerk or Secretary certifies a copy of the budget.
Chief Fiscal Officer certifies revenue estimates.
Failure may result in property taxes not being extended.
2. _____ Certification of Budget & Appropriation Ordinances*
3. _____ Certification of Estimated Revenues by Source*
4. _____ Tax Levy (35 ILCS 200/18-15)
5. _____ Certification of Tax Levy*
6. _____ Certification of Truth in Taxation Compliance
(35ILCS 200/18-55 through 18-100)
7. _____ Fiscal Responsibility Report Card
(EXCEPT SCHOOL DISTRICTS) (35 ILCS 200/30-30)

* In order to avoid tax objections against certifications lacking original signature and seal, check before filing that signatures are original and that the seal has been affixed.

FINAL

1800000
CITY OF DARIEN

TOWNSHIPS: DOWNERS GROVE 859,404,539
 DUPAGE COUNTY 859,404,539

 2017 CUR VALUATION 859,404,539

RES: 770,230,820
 FARM: 9,824 RR:
 COMM: 80,358,125
 IND: 8,805,770
 T-RE: 859,404,539 GTOT: 859,404,539

TAX BURDEN:

LIMITING RATE: *HR*

RATE REDUCTION:

LEVY	AMOUNT		RATE		TAXES EXTENDED	TAX LIMITATION ACT		DISTRICT ADJUSTMENT	
	AMOUNT	PLUS	LIMIT	EXTD	AMOUNT	RATE	EXTENSION	RATE	EXTENSION
CORPORATE	587,466.00	593,340.66		.0691	593,848.54				
*BOND & INTEREST	193,427.50	195,361.78		.0228	195,944.23				
POLICE PENSION	1,618,878.00	1,635,066.78		.1903	1,635,446.84				
TOTAL CAP FUNDS	2,206,344.00	2,228,407.44		.2594	2,229,295.38				
*TOTAL NON CAP FUNDS	193,427.50	195,361.78		.0228	195,944.23				
GRAND TOTAL	2,399,771.50	2,423,769.22		.2822	2,425,239.61				

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DUPAGE COUNTY 859,404,539

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FARM: 9,824 RR:
COMM: 80,358,125
IND: 8,805,770
T-RE: 859,404,539 GTOT: 859,404,539

TAX BURDEN:

LEVY	TAXES EXTENDED AMOUNT	DU PAGE EXTENSION	PRIOR YEARS ADJUSTMENT	DU PAGE ADJUSTED AMOUNT	RATE EXTD	TAXES EXTENDED AMOUNT
CORPORATE	593,848.54				.0691	593,848.54
*BOND & INTEREST	195,944.23				.0228	195,944.23
POLICE PENSION	1,635,446.84				.1903	1,635,446.84
TOTAL CAP FUNDS	2,229,295.38				.2594	2,229,295.38
*TOTAL NON CAP FUNDS	195,944.23				.0228	195,944.23
GRAND TOTAL	2,425,239.61				.2822	2,425,239.61

2017 Bond / Interest Worksheet

1800000
CITY OF DARIEN

DATE	BOND DESCRIPTION	LEVY AMOUNT	ABATED	ABATEMENT	FINAL LEVY AMOUNT
7-12-12	I REFUNDING 2012	298,275.00	3-5-18	298,275.00	0.00
12-21-15	J REFUNDING 2015	193,427.50			193,427.50

TOTAL BONDS 193,427.50

FINAL

1820010
DARIEN SPEC SERV 1

RES: 25,565,930
 FARM: RR:
 COMM:
 IND:
 T-RE: 25,565,930 GTOT: 25,565,930

TOWNSHIPS: DOWNERS GROVE 25,565,930
 DUPAGE COUNTY 25,565,930

 2017 CUR VALUATION 25,565,930

TAX BURDEN:

LIMITING RATE:

RATE REDUCTION:

LEVY	TAX BURDEN		LIMITING RATE		TAX LIMITATION ACT			DISTRICT ADJUSTMENT	
	AMOUNT	PLUS	LIMIT	EXTD	AMOUNT	RATE	EXTENSION	RATE	EXTENSION
SPECIAL SERVICE AREA	5,000.00	5,050.00	.3000	.0198	5,062.05				
TOTAL CAP FUNDS	5,000.00	5,050.00		.0198	5,062.05				
*TOTAL NON CAP FUNDS									
GRAND TOTAL	5,000.00	5,050.00		.0198	5,062.05				

1820010
 DARIEN SPEC SERV 1

TOWNSHIPS: DOWNERS GROVE 25,565,930
 DUPAGE COUNTY 25,565,930

 2017 CUR: VALUATION 25,565,930

RES: 25,565,930
 FARM: RR:
 COMM:
 IND:
 T-RE: 25,565,930 GTOT: 25,565,930

TAX BURDEN:

LEVY	TAXES EXTENDED AMOUNT	DU PAGE EXTENSION	PRIOR YEARS ADJUSTMENT	DU PAGE ADJUSTED AMOUNT	RATE EXTD	TAXES EXTENDED AMOUNT
SPECIAL SERVICE AREA	5,062.05				.0198	5,062.05
TOTAL CAP FUNDS	5,062.05				.0198	5,062.05
*TOTAL NON CAP FUNDS						
GRAND TOTAL	5,062.05				.0198	5,062.05

DU PAGE COUNTY
CALCULATIONS FOR "TRUTH IN TAXATION" PROCESS

TAXING DISTRICT NAME:	CITY OF DARIEN	
TOTAL 2017 TAX EXTENSION: (INCLUDING DEBT)		2,425,239.61
TOTAL 2017 DEBT EXTENSION: (INCLUDES DEBT SERVICE AND P.B.C. LEASES)		195,944.23
SUB TOTAL = REMOVAL OF DEBT SERVICE		2,229,295.38
ADDITION OF 2017 ABATEMENTS: (DOES NOT INCLUDE BOND ABATEMENTS)		NONE
TOTAL 2017 AGGREGATE EXTENSION: (INCLUDES CORPORATE & SPECIAL PURPOSES, ABATEMENTS AND NO DEBT)		2,229,295.38
*** ADDITION OF 105% TO TOTAL AGGREGATE EXTENSION (INCLUDES CORPORATE AND SPECIAL PURPOSES, ABATEMENTS AND NO DEBT):		2,340,760.15

*** YOUR 2018 TAX LEVY REQUEST, MINUS DEBT, CANNOT EXCEED THIS FIGURE WITHOUT COMPLIANCE TO THE "TRUTH IN TAXATION ACT".

ALL OF THE ABOVE CALCULATIONS ARE FOR DU PAGE COUNTY ONLY. IF YOUR DISTRICT OVERLAPS INTO ANY OTHER COUNTY, YOU WILL NEED TO OBTAIN THE REMAINDER OF YOUR EXTENSION INFORMATION FROM THAT COUNTY, IN ORDER TO HAVE ALL THE NECESSARY FIGURES YOU WILL NEED TO DETERMINE COMPLIANCE WITH "TRUTH IN TAXATION".

ANY DISTRICT WHO MUST PUBLISH IN ORDER TO COMPLY WITH THE "TRUTH IN TAXATION ACT", WILL NEED TO INCLUDE 2018 DEBT SERVICE FIGURES IN THE PUBLICATION NOTICE, AS REQUIRED BY SENATE BILL 136, PASSED 12-5-1989. ACCORDING TO OUR RECORDS AS OF APRIL 30, 2018, YOUR DEBT SERVICE FIGURE IS \$492,615.00 . ANY DEBT ISSUED AFTER THIS DATE, BUT PRIOR TO YOUR PUBLICATION DATE, MUST BE ADDED TO THIS FIGURE.

DU PAGE COUNTY
CALCULATIONS FOR "TRUTH IN TAXATION" PROCESS

TAXING DISTRICT NAME:	DARIEN SPEC SERV 1	
TOTAL 2017 TAX EXTENSION: (INCLUDING DEBT)		5,062.05
TOTAL 2017 DEBT EXTENSION: (INCLUDES DEBT SERVICE AND P.B.C. LEASES)		NONE
 SUB TOTAL = REMOVAL OF DEBT SERVICE		 5,062.05
 ADDITION OF 2017 ABATEMENTS: (DOES NOT INCLUDE BOND ABATEMENTS)		 NONE
 TOTAL 2017 AGGREGATE EXTENSION: (INCLUDES CORPORATE & SPECIAL PURPOSES, ABATEMENTS AND NO DEBT)		 5,062.05
 *** ADDITION OF 105% TO TOTAL AGGREGATE EXTENSION (INCLUDES CORPORATE AND SPECIAL PURPOSES, ABATEMENTS AND NO DEBT):		 5,315.15

*** YOUR 2018 TAX LEVY REQUEST, MINUS DEBT, CANNOT EXCEED THIS FIGURE WITHOUT COMPLIANCE TO THE "TRUTH IN TAXATION ACT".

ALL OF THE ABOVE CALCULATIONS ARE FOR DU PAGE COUNTY ONLY. IF YOUR DISTRICT OVERLAPS INTO ANY OTHER COUNTY, YOU WILL NEED TO OBTAIN THE REMAINDER OF YOUR EXTENSION INFORMATION FROM THAT COUNTY, IN ORDER TO HAVE ALL THE NECESSARY FIGURES YOU WILL NEED TO DETERMINE COMPLIANCE WITH "TRUTH IN TAXATION".

ANY DISTRICT WHO MUST PUBLISH IN ORDER TO COMPLY WITH THE "TRUTH IN TAXATION ACT", WILL NEED TO INCLUDE 2018 DEBT SERVICE FIGURES IN THE PUBLICATION NOTICE, AS REQUIRED BY SENATE BILL 136, PASSED 12-5-1989. ACCORDING TO OUR RECORDS AS OF APRIL 30, 2018, YOUR DEBT SERVICE FIGURE IS NONE . ANY DEBT ISSUED AFTER THIS DATE, BUT PRIOR TO YOUR PUBLICATION DATE, MUST BE ADDED TO THIS FIGURE.

CITY OF DARIEN

MEMO

TO: Administrative/Finance Committee Members
FROM: Bryon D. Vana, City Administrator
DATE: September 24, 2018
SUBJECT: October 1 Committee Meeting –FYE 18 Audit to Budget Comparison

Upon completion of the annual audit the Administrative/Finance Committee reviews a comparison between the FYE 4-30-18 audited numbers and the FYE 4-30-19 estimated numbers included in the FYE 4-30-18 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 4-30-18 original budget
- 3 the 4-30-18 audited revenues and expenditure line items
- 4 the 4-30-18 estimated actual numbers used for the FYE 4-30-19 budget
- 5 the difference between numbers 3 and 4 above

The General Fund audited fund balance exceeded the estimated balance used in the 4-30-19 budget by \$594,340. 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 \$550,000 to the Capital Projects Fund from the General Fund.

**City of Darien
 Comparison of Estimated Actual
 Fund Balance to Audited Fund Balance
 as of 4/30/18**

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>
\$ 2,798,415	\$ 4,281,317	\$ 3,686,977	\$ 594,340.00

**Water Fund
 Cash Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ 1,095,249	\$ 1,460,625	\$ 1,661,492	\$ (200,867.00)

**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>
\$ 211,687	\$ 389,439	\$ 388,849	\$ 590.00

**Water Depreciation Fund
 Cash Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ (248,273)	\$ (315,956)	\$ (220,850)	\$ (95,106.00)

**Capital Improvement Fund
 Fund Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ 5,314,148	\$ 6,122,045	\$ 5,924,373	\$ 197,672.00

1		2		3		4		5	
City of Darien Fund Reconciliation FYE 4/30/18		General For the		FYE 4/30/18 Original Budget	FYE 4/30/18 Audited	FYE 4/30/18 Estimated Actual	Difference		
Beginning Fund Balance				3,592,375.00	4,125,767.00	4,125,767.00	0.00		
Prior Period Adjustment				0.00	0.00	0.00	0.00		
Total Revenue				14,805,569.00	15,614,139.00	15,434,324.00	179,815.00		
Total Expenses				11,999,529.00	11,328,412.00	11,773,114.00	(444,702.00)		
Transfer In from Debt Fund/Sale of Equipment				0.00	0.00	0.00	0.00		
Transfer out				3,600,000.00	4,130,177.00	4,100,000.00	30,177.00		
Ending Fund Balance				2,798,415.00	4,281,317.00	3,686,977.00	594,340.00		
				FYE 4/30/18 Original Budget	FYE 4/30/18 Audited Revenue	FYE 4/30/18 Estimated Revenue	Difference		
Taxes									
Real Estate Taxes - Current	3110			2,183,796.00	2,205,810.00	2,205,634.00	176.00		
Real Estate Taxes - Prior	3111			0.00	0.00	0.00	0.00		
Road and Bridge Tax	3120			205,000.00	206,523.00	206,523.00	0.00		
Municipal Utility Tax	3130			925,000.00	1,014,070.00	1,042,675.00	(28,605.00)		
Amusement Tax	3140			82,000.00	90,516.00	82,994.00	7,522.00		
Hotel/Motel Tax	3150			95,000.00	68,984.00	75,011.00	(6,027.00)		
Auto Rental Tax	3421			0.00	3,739.00	0.00	3,739.00		
Personal Property Tax	3425			5,000.00	6,233.00	6,500.00	(267.00)		
Local Gas Tax	3151			300,000.00	322,543.00	319,990.00	2,553.00		
Food & Beverage Tax	3152			525,000.00	601,918.00	595,210.00	6,708.00		
Total Taxes				4,320,796.00	4,520,336.00	4,534,537.00	(14,201.00)		
License, Permits, Fees									
Business Licenses	3210			41,000.00	37,824.00	38,000.00	(176.00)		
Liquor License	3212			66,325.00	69,625.00	67,250.00	2,375.00		
Contractor Licenses	3214			18,000.00	18,170.00	20,000.00	(1,830.00)		
Court Fines	3216			95,000.00	119,516.00	116,425.00	3,091.00		
Towing Fees	3217			37,000.00	62,500.00	59,250.00	3,250.00		
Ordinance Fines	3230			20,000.00	20,075.00	20,795.00	(720.00)		
Building Permits and Fees	3240			35,000.00	204,030.00	186,822.00	17,208.00		
Telecommunication Taxes	3242			680,000.00	572,521.00	595,890.00	(23,369.00)		
Cable T.V. Franchise Fee	3244			452,800.00	463,004.00	452,800.00	10,204.00		
PEG - Fees - AT&T	3245			0.00	15,103.00	0.00	15,103.00		
NICOR Franchise Fee	3246			25,000.00	29,151.00	29,151.00	0.00		
Public Hearing Fees	3250			5,000.00	5,823.00	3,568.00	2,255.00		
Elevator Inspections	3255			4,500.00	5,350.00	2,360.00	2,990.00		
Public Improvement Permit	3260			0.00	3,450.00	2,050.00	1,400.00		
Engineering/Prof Fee Reimb	3265			74,000.00	96,513.00	85,126.00	11,387.00		
Legal Fee Reimb.	3266			0.00	0.00	0.00	0.00		
Police Special Service	3267			99,597.00	134,065.00	119,214.00	14,851.00		
D.U.I. Technology Fines	3268			6,500.00	15,448.00	6,558.00	8,890.00		
Stormwater Management Fees	3270			0.00	450.00	450.00	0.00		
Dev. Contib./Impact	3275			200.00	0.00	0.00	200.00		
Total License, Permits, Fees				1,659,922.00	1,872,618.00	1,805,709.00	66,909.00		
Charges for Services									
Inspections/Tap on/Permits	3320			0.00	0.00	0.00	0.00		
Total Charges for Services				0.00	0.00	0.00	0.00		
Intergovernmental									
State Income Tax	3410			2,164,428.00	2,002,800.00	1,987,740.00	15,060.00		
Local Use Tax	3420			534,481.00	573,692.00	607,488.00	(33,796.00)		
Sales Taxes	3430			5,323,942.00	5,681,573.00	5,509,413.00	172,160.00		
Video Gaming Revenue	3432			120,000.00	163,830.00	157,202.00	6,628.00		
Total Intergovernmental				8,142,851.00	8,421,895.00	8,261,843.00	160,052.00		

City of Darien Fund Reconciliation FYE 4/30/18	General For the	FYE 4/30/18 Original Budget	FYE 4/30/18 Audited	FYE 4/30/18 Estimated Actual	Difference
Other Revenue					
Interest Income	3510	5,000.00	24,688.00	4,500.00	20,188.00
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)
NSF Check Fee	3261	0.00	70.00	0.00	70.00
Police Report/Prints	3534	5,000.00	6,328.00	4,097.00	2,231.00
Impact Fee Revenue	3570	0.00	1,000.00	0.00	1,000.00
Grants	3560	0.00	2,255.00	2,255.00	0.00
Rents	3561	285,000.00	403,906.00	358,497.00	45,409.00
Reimbursement - Work Comp	3577	0.00	0.00	0.00	0.00
Street Recon Prog Reimb	3550	0.00	0.00	0.00	0.00
Other Reimbursements	3562	45,000.00	121,036.00	77,457.00	43,579.00
Reimbursement - Rear Yard	3541	34,000.00	57,037.00	24,745.00	32,292.00
Residential Concrete Reimb	3563	0.00	0.00	0.00	0.00
Maintenance - Reimbursement	3567	0.00	0.00	0.00	0.00
Mail Box Reimbursement	3569	0.00	4,135.00	2,200.00	1,935.00
Drug Seizures	3537	0.00	0.00	0.00	0.00
Drug Forfeiture receipts	3538	0.00	5,657.00	0.00	5,657.00
E-Citation Fees	3219	0.00	8,686.00	0.00	8,686.00
Sales of Wood Chips	3572	3,000.00	3,625.00	2,810.00	815.00
Miscellaneous Revenue	3580	20,000.00	160,867.00	18,154.00	142,713.00
Transfer from Other Funds	3612	0.00	0.00	0.00	0.00
Sale of Equipment	3575	35,000.00	0.00	87,521.00	(87,521.00)
Miscellaneous Refund	3700	0.00	0.00	0.00	0.00
Total Other Income		682,000.00	799,290.00	832,236.00	(32,946.00)
Total General Fund Revenue		14,805,569.00	15,614,139.00	15,434,325.00	179,814.00
Total Revenue per Audit		14,805,569.00	15,614,139.00	15,434,325.00	179,814.00

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City of Darien General Fund Expenditures For the FYE 4/30/18	FYE 4/30/18 Original Budget	FYE 4/30/18 Audited Expenditures	FYE 4/30/18 Estimated Expenditures	Difference	
Administrative Department					
Salaries					
Salaries	4010	480,410.00	520,393.00	449,712.00	(70,681.00)
Overtime	4030	0.00	0.00	0.00	0.00
Total Salaries		480,410.00	520,393.00	449,712.00	(70,681.00)
Benefits					
Social Security	4110	27,494.00	27,616.00	24,289.00	(3,327.00)
Medicare	4111	6,966.00	7,482.00	6,521.00	(961.00)
I.M.R.F.	4115	64,663.00	100,488.00	56,979.00	(43,509.00)
Medical/Life Insurance	4120	65,629.00	85,583.00	85,632.00	49.00
Supplemental Pensions	4050	0.00	7,337.00	0.00	(7,337.00)
Supplemental Pensions	4135	25,009.00	21,367.00	24,500.00	3,133.00
Total Benefits		189,761.00	249,873.00	197,921.00	(51,952.00)
Materials and Supplies					
Dues and Subscriptions	4213	3,190.00	2,041.00	1,500.00	(541.00)
Liability Insurance	4219	311,939.00	265,399.00	276,207.00	10,808.00
Legal Notices	4221	4,000.00	1,598.00	2,000.00	402.00
Maintenance - Building	4223	0.00	69.00	0.00	(69.00)
Maintenance - Equipment	4225	8,250.00	6,647.00	8,250.00	1,603.00
Maintenance - Grounds	4227	0.00	0.00	0.00	0.00
Maintenance - Vehicles	4229	0.00	0.00	0.00	0.00
Misc. Expenditures	4232	0.00	0.00	0.00	0.00
Postage/Mailings	4233	4,750.00	1,618.00	4,750.00	3,132.00
Printing and Forms	4235	4,200.00	3,912.00	4,200.00	288.00
Public Relations	4239	32,900.00	40,235.00	32,900.00	(7,335.00)
Rent - Equipment	4243	2,019.00	1,019.00	2,019.00	1,000.00
Supplies - Office	4253	8,000.00	7,279.00	8,000.00	721.00
Supplies - Other	4257	500.00	0.00	500.00	500.00
Training and Education	4263	6,000.00	1,107.00	2,500.00	1,393.00
Travel/Meetings	4265	800.00	238.00	500.00	262.00
Telephone	4267	54,900.00	33,894.00	54,900.00	21,006.00
Utilities (Elec,Gas,Wtr,Sewer)	4271	3,000.00	1,724.00	3,000.00	1,276.00
Vehicle (Gas and Oil)	4273	4,700.00	1,067.00	4,700.00	3,633.00
Vehicle		0.00	18.00	0.00	(18.00)
ESDA	4279	0.00	0.00	0.00	0.00
Total Materials and Supplies		449,148.00	367,865.00	405,926.00	38,061.00
Contractual					
Audit	4320	12,500.00	12,500.00	12,500.00	0.00
Consulting/Professional	4325	104,850.00	118,188.00	118,563.00	375.00
Const/Prof Reimbursable	4328	0.00	0.00	0.00	0.00
Contingency	4330	10,000.00	10,000.00	10,000.00	0.00
Janitorial Service	4345	19,500.00	18,167.00	19,500.00	1,333.00
Total Contractual		146,850.00	158,855.00	160,563.00	1,708.00
Other Charges					
Equipment	4815	0.00	0.00	0.00	0.00
Total Other Charges		0.00	0.00	0.00	0.00
Total Expenditures - Administrative		1,266,169.00	1,296,986.00	1,214,122.00	(82,864.00)
City Council Department					
Salaries					
Salaries	4010	42,750.00	42,348.00	42,750.00	402.00

City of Darien General Fund Expenditures For the FYE 4/30/18		FYE 4/30/18 Original Budget	FYE 4/30/18 Audited Expenditures	FYE 4/30/18 Estimated Expenditures	Difference
Total Salaries		42,750.00	42,348.00	42,750.00	402.00
Benefits					
Social Security	4110	2,651.00	2,632.00	2,651.00	19.00
Medicare	4111	620.00	616.00	620.00	4.00
Total Benefits		3,271.00	3,248.00	3,271.00	23.00
Materials and Supplies					
Boards and Commissions	4205	2,000.00	687.00	2,000.00	1,313.00
Cable Operations	4206	8,000.00	3,400.00	4,500.00	1,100.00
Dues and Subscriptions	4213	1,850.00	1,835.00	2,850.00	1,015.00
Liability Insurance	4219	0.00	0.00	0.00	0.00
Printing and Forms	4235	0.00	0.00	0.00	0.00
Public Relations	4239	1,000.00	500.00	500.00	0.00
Supplies - Other	4257	0.00	0.00	0.00	0.00
Training and Education	4263	1,000.00	200.00	200.00	0.00
Travel/Meetings	4265	50.00	0.00	50.00	50.00
Total Materials and Supplies		13,900.00	6,622.00	10,100.00	3,478.00
Contractual					
Consulting/Professional	4325	5,000.00	2,563.00	5,000.00	2,437.00
Trolley Contracts	4366	600.00	105.00	600.00	495.00
Rear Yard Drainage Proj Reimburse		0.00	375.00	0.00	(375.00)
Total Contractual		5,600.00	3,043.00	5,600.00	2,557.00
Capital Outlay					
Equipment	4815	0.00	0.00	500.00	500.00
Total Capital Outlay		0.00	0.00	500.00	500.00
Total Expenditures - City Council		65,521.00	55,261.00	62,221.00	6,960.00
Community Development Department					
Salaries					
Salaries	4010	290,494.00	301,066.00	302,024.00	958.00
Overtime		0.00	0.00	0.00	0.00
Total Salaries		290,494.00	301,066.00	302,024.00	958.00
Benefits					
Social Security	4110	16,572.00	16,701.00	17,361.00	660.00
Medicare	4111	4,227.00	4,120.00	4,316.00	196.00
I.M.R.F.	4115	39,235.00	40,826.00	38,266.00	(2,560.00)
Medical/Life Insurance	4120	49,829.00	52,519.00	57,984.00	5,465.00
Supplemental Pensions	4135	3,600.00	923.00	3,600.00	2,677.00
Total Benefits		113,463.00	115,089.00	121,527.00	6,438.00
Materials and Supplies					
Boards and Commissions	4205	1,200.00	1,730.00	1,200.00	(530.00)
Dues and Subscriptions	4213	500.00	368.00	250.00	(118.00)
Liability Insurance	4219	23,000.00	19,899.00	42,124.00	22,225.00
Maintenance - Vehicles	4229	500.00	0.00	500.00	500.00
Miscellaneous Expenditures	4232	0.00	50.00	0.00	(50.00)
Printing and Forms	4235	1,866.00	813.00	2,115.00	1,302.00
Economic Incentive	4240	268,000.00	308,226.00	273,115.00	(35,111.00)
Supplies - Office	4253	150.00	952.00	635.00	(317.00)
Training and Education	4263	500.00	1,014.00	1,000.00	(14.00)
Travel/Meetings	4265	200.00	78.00	200.00	122.00
Vehicle (Gas and Oil)	4273	1,350.00	1,230.00	1,350.00	120.00
Legal Notices		0.00	0.00	0.00	0.00

City of Darien General Fund Expenditures For the FYE 4/30/18		FYE 4/30/18 Original Budget	FYE 4/30/18 Audited Expenditures	FYE 4/30/18 Estimated Expenditures	Difference
Maintenance - Vehicles		0.00	0.00	0.00	0.00
Tree trim - removal		0.00	0.00	0.00	0.00
Total Materials and Supplies		297,266.00	334,360.00	322,489.00	(11,871.00)
Contractual					
Consulting/Professional	4325	38,200.00	48,301.00	38,200.00	(10,101.00)
Const/Prof Reimbursable	4328	74,000.00	70,676.00	68,000.00	(2,676.00)
Total Contractual		112,200.00	118,977.00	106,200.00	(12,777.00)
Capital Outlay					
Equipment	4815	28,984.00	23,123.00	29,000.00	5,877.00
Total Capital Outlay		28,984.00	23,123.00	29,000.00	5,877.00
Total Expenditures - Community Development		842,407.00	892,615.00	881,240.00	(11,375.00)
Streets Department					
Salaries					
Salaries	4010	613,545.00	627,367.00	624,863.00	(2,504.00)
Overtime	4030	70,000.00	85,536.00	63,325.00	(22,211.00)
Total Salaries		683,545.00	712,903.00	688,188.00	(24,715.00)
Benefits					
Social Security	4110	38,191.00	43,655.00	37,443.00	(6,212.00)
Medicare	4111	8,932.00	9,877.00	8,757.00	(1,120.00)
I.M.R.F.	4115	113,199.00	74,146.00	97,590.00	23,444.00
Medical/Life Insurance	4120	125,811.00	98,072.00	127,053.00	28,981.00
Supplemental Pensions	4135	2,400.00	1,023.00	2,400.00	1,377.00
Total Benefits		288,533.00	226,773.00	273,243.00	46,470.00
Materials and Supplies					
Liability Insurance	4219	23,029.00	27,743.00	23,000.00	(4,743.00)
Maintenance - Building	4223	267,366.00	266,464.00	265,000.00	(1,464.00)
Maintenance - Equipment	4225	85,985.00	95,705.00	78,000.00	(17,705.00)
Maintenance - Vehicles	4229	48,000.00	57,712.00	40,000.00	(17,712.00)
Maintenance - Landromat Exp	4230	0.00	0.00	0.00	0.00
Postage/Mailings	4233	1,200.00	268.00	890.00	622.00
Rent - Equipment	4243	22,000.00	7,690.00	22,650.00	14,960.00
Supplies - Office	4253	3,901.00	771.00	3,100.00	2,329.00
Supplies - Operations	4255	0.00	0.00	0.00	0.00
Supplies - Other	4257	74,009.00	60,180.00	68,000.00	7,820.00
Small Tools & Equipment	4259	3,800.00	5,802.00	3,600.00	(2,202.00)
Training and Education	4263	5,150.00	1,550.00	1,700.00	150.00
Travel	4265	0.00	18.00	0.00	(18.00)
Telephone	4267	0.00	0.00	0.00	0.00
Uniforms	4269	6,446.00	4,687.00	6,000.00	1,313.00
Utilities (Elec,Gas,Wtr,Sewer)	4271	5,100.00	8,126.00	5,100.00	(3,026.00)
Vehicle (Gas and Oil)	4273	60,300.00	47,760.00	40,000.00	(7,760.00)
Total Materials and Supplies		606,286.00	584,476.00	557,040.00	(27,436.00)
Contractual					
Consulting/Professional	4325	12,000.00	6,324.00	7,000.00	676.00
Consulting/Professional Reimb	4328	0.00	(210.00)	0.00	210.00
Janitorial Service	4345	0.00	0.00	0.00	0.00
Forestry	4350	60,411.00	66,092.00	60,415.00	(5,677.00)
Street Light Oper & Maint.	4359	73,000.00	114,486.00	73,000.00	(41,486.00)
Residential Concrete Program	4381	0.00	227.00	500.00	273.00
Mosquito Abatement	4365	41,700.00	40,887.00	42,250.00	1,363.00
Street Sweeping	4373	36,875.00	33,213.00	36,000.00	2,787.00

City of Darien General Fund Expenditures For the FYE 4/30/18		FYE 4/30/18 Original Budget	FYE 4/30/18 Audited Expenditures	FYE 4/30/18 Estimated Expenditures	Difference
Drainage Projects	4374	81,300.00	87,854.00	70,000.00	(17,854.00)
Tree Trim/Removal	4375	<u>148,100.00</u>	<u>109,459.00</u>	<u>146,600.00</u>	<u>37,141.00</u>
Total Contractual		453,386.00	458,332.00	435,765.00	(22,567.00)
Capital Outlay					
Rear Yard Drain Proj-Reimb	4378	0.00	0.00	0.00	0.00
Residential Concrete Program	4381	0.00	0.00	0.00	0.00
Capital Improvements	4810	0.00	0.00	0.00	0.00
Equipment	4815	399,934.00	345,858.00	391,000.00	45,142.00
Debt Retire	4905	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Capital Outlay		<u>399,934.00</u>	<u>345,858.00</u>	<u>391,000.00</u>	<u>45,142.00</u>
Total Expenditures - Streets		<u>2,431,684.00</u>	<u>2,328,342.00</u>	<u>2,345,236.00</u>	<u>16,894.00</u>

City of Darien General Fund Expenditures For the FYE 4/30/18		FYE 4/30/18 Original Budget	FYE 4/30/18 Audited Expenditures	FYE 4/30/18 Estimated Expenditures	Difference
Police Department					
Salaries					
Salaries	4010	427,211.00	417,867.00	424,220.00	6,353.00
Salaries - Officers	4020	3,531,168.00	3,270,379.00	3,449,351.00	178,972.00
Overtime	4030	482,500.00	543,085.00	554,304.00	11,219.00
Total Salaries		4,440,879.00	4,231,331.00	4,427,875.00	196,544.00
Benefits					
Social Security	4110	26,487.00	24,237.00	27,886.00	3,649.00
Medicare	4111	60,967.00	54,335.00	54,394.00	59.00
I.M.R.F.	4115	57,930.00	46,551.00	48,074.00	1,523.00
Medical/Life Insurance	4120	403,991.00	395,526.00	386,502.00	(9,024.00)
Police Pension	4130	1,456,052.00	1,468,691.00	1,468,375.00	(316.00)
Supplemental Pensions	4135	48,000.00	26,709.00	44,800.00	18,091.00
Total Benefits		2,053,427.00	2,016,049.00	2,030,031.00	13,982.00
Materials and Supplies					
Animal Control	4201	2,000.00	775.00	1,665.00	890.00
Auxiliary Police	4203	4,700.00	1,414.00	3,327.00	1,913.00
Boards and Commissions	4205	28,800.00	34,636.00	37,732.00	3,096.00
Dues and Subscriptions	4213	5,150.00	1,682.00	3,200.00	1,518.00
Investigation and Equipment	4217	43,100.00	6,830.00	27,400.00	20,570.00
Liability Insurance	4219	68,300.00	43,474.00	53,300.00	9,826.00
Maintenance - Building	4223	0.00	0.00	0.00	0.00
Maintenance - Equipment	4225	20,285.00	13,335.00	20,085.00	6,750.00
Maintenance - Vehicles	4229	40,200.00	50,451.00	38,615.00	(11,836.00)
Postage/Mailings	4233	4,300.00	993.00	2,900.00	1,907.00
Printing and Forms	4235	1,500.00	1,248.00	1,350.00	102.00
Public Relations	4239	3,500.00	1,776.00	2,700.00	924.00
Rent - Equipment	4243	6,000.00	1,500.00	3,800.00	2,300.00
Supplies - Office	4253	6,500.00	5,145.00	6,500.00	1,355.00
Supplies - Other	4257	0.00	0.00	0.00	0.00
Training and Education	4263	34,175.00	28,386.00	31,027.00	2,641.00
Travel/Meetings	4265	14,400.00	7,216.00	12,950.00	5,734.00
Telephone	4267	14,925.00	10,836.00	14,800.00	3,964.00
Uniforms	4269	56,600.00	33,025.00	39,290.00	6,265.00
Utilities (Elec,Gas,Wtr,Sewer)	4271	7,500.00	7,678.00	7,215.00	(463.00)
Vehicle (Gas and Oil)	4273	90,000.00	87,028.00	59,453.00	(27,575.00)
Total Materials and Supplies		451,935.00	337,428.00	367,309.00	29,881.00
Contractual					
Consulting/Professional	4325	425,308.00	395,748.00	423,925.00	28,177.00
Contractual Services	4335	0.00	0.00	0.00	0.00
Dumeg/Fiat/Child Center	4337	7,000.00	10,500.00	7,000.00	(3,500.00)
Total Contractual		432,308.00	406,248.00	430,925.00	24,677.00
Capital Outlay					
Equipment	4815	15,200.00	14,152.00	14,153.00	1.00
Total Capital Outlay		15,200.00	14,152.00	14,153.00	363.06
Interest					
Interest	4244	0.00	0.00	0.00	0.00
Total Interest		0.00	0.00	0.00	0.00
Total Expenditures - Police		7,393,749.00	7,005,208.00	7,270,293.00	265,085.00

City of Darien General Fund Expenditures For the FYE 4/30/18		FYE 4/30/18 Original Budget	FYE 4/30/18 Audited Expenditures	FYE 4/30/18 Estimated Expenditures	Difference
Debt Service					
Principal	4906	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Debt Service		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Reduction in expenditures for Water Share		<u>0.00</u>	(250,000.00)	<u>0.00</u>	<u>250,000.00</u>
Total General Fund Expenditures		<u>11,999,530.00</u>	<u>11,328,412.00</u>	<u>11,773,112.00</u>	<u>444,700.00</u>

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City of Darien Water Fund Reconciliation For the FYE 4/30/18		FYE 4/30/18 Original Budget	FYE 4/30/18 Audited	FYE 4/30/18 Estimated Actual	Difference				
Beginning Cash Balance		768,445.00	769,586.79	1,096,437.00	(326,850.21)				
Total Revenue		7,991,165.00	8,281,511.67	8,142,879.00	138,632.67				
Total Expenses		7,664,361.00	7,590,473.74	7,577,825.00	12,648.74				
Ending Cash Balance		1,095,249.00	1,460,624.72	1,661,491.00	(200,866.28)				
		FYE 4/30/18 Original Budget	FYE 4/30/18 Audited Revenue	FYE 4/30/18 Estimated Revenue	Difference				
Charges for Services									
Water Sales	3310	7,974,665.00	8,178,605.18	8,097,022.00	81,583.18				
Inspections/Tap on/Permits	3320	10,000.00	28,353.00	26,603.00	1,750.00				
Front Footage Fees	3322	0.00	0.00	0.00	0.00				
Sale of Meters	3325	1,000.00	5,033.00	4,438.00	595.00				
Other Water Sales	3390	3,500.00	12,287.56	11,630.00	657.56				
Total Charges for Services		7,989,165.00	8,224,278.74	8,139,693.00	84,585.74				
Other Revenue									
Interest Income	3510	2,000.00	6,672.83	3,186.00	3,486.83				
Other Reimbursements	3562	0.00	3,453.26	0.00	3,453.26				
Misc Revenue	3580	0.00	47,106.84	0.00	47,106.84				
Total Other Revenue		2,000.00	57,232.93	3,186.00	54,046.93				
Total Water Fund Revenue		7,991,165.00	8,281,511.67	8,142,879.00	138,632.67				
		FYE 4/30/18 Original Budget	FYE 4/30/18 Audited Expenditures	FYE 4/30/18 Estimated Expenditures	Difference				
Water Department									
Salaries									
Salaries	4010	453,401.00	457,132.56	454,899.00	(2,233.56)				
Overtime	4030	73,500.00	88,500.42	75,000.00	(13,500.42)				
Total Salaries		526,901.00	545,632.98	529,899.00	(15,733.98)				
Benefits									
Social Security	4110	34,311.00	32,358.61	32,854.00	495.39				
Medicare	4111	8,024.00	7,463.76	7,684.00	220.24				
I.M.R.F.	4115	74,267.00	108,594.33	62,163.00	(46,431.33)				
Chang in I.M.R.F. Pension	4116	0.00	(58,082.84)	0.00	58,082.84				
Medical/Life Insurance	4120	93,471.00	94,561.82	86,930.00	(7,631.82)				
Supplemental Pensions	4135	2,400.00	923.00	2,400.00	1,477.00				
Total Benefits		212,473.00	185,818.68	192,031.00	6,212.32				
Materials and Supplies									
Liability Insurance	4219	204,140.00	168,813.80	179,942.00	11,128.20				
Maintenance - Building	4223	46,540.00	38,066.06	46,500.00	8,433.94				
Maintenance - Equipment	4225	29,650.00	24,536.64	29,650.00	5,113.36				
Maintenance - Water System	4231	174,200.00	143,907.02	174,000.00	30,092.98				
Postage/Mailings	4233	2,000.00	60.00	1,050.00	990.00				
Printing and Forms	4235	0.00	0.00	0.00	0.00				
Quality Control	4241	10,850.00	6,647.88	10,000.00	3,352.12				
Rent - Equipment	4243	0.00	0.00	0.00	0.00				
Water Charge	4251	250,000.00	250,000.08	250,000.00	(0.08)				
Supplies - Office	4253	0.00	43.71	0.00	(43.71)				
Supplies - Operation	4255	4,000.00	939.14	3,200.00	2,260.86				

City of Darien Water Fund Reconciliation For the FYE 4/30/18		FYE 4/30/18 Original Budget	FYE 4/30/18 Audited	FYE 4/30/18 Estimated Actual	Difference
Training and Education	4263	2,900.00	1,753.00	2,400.00	647.00
Telephone	4267	10,450.00	6,440.21	10,000.00	3,559.79
Uniforms	4269	3,350.00	3,311.87	3,350.00	38.13
Utilities (Elec,Gas,Wtr,Sewer)	4271	51,500.00	48,607.30	51,500.00	2,892.70
Vehicle (Gas and Oil)	4273	15,975.00	14,467.69	15,500.00	1,032.31
Total Materials and Supplies		805,556.00	707,594.40	777,092.00	69,497.60
Contractual					
Audit	4320	11,513.00	10,575.00	11,513.00	938.00
Consulting/Professional	4325	14,950.00	31,709.52	14,000.00	(17,709.52)
Leak Detection	4326	20,100.00	24,445.57	20,000.00	(4,445.57)
Data Processing	4336	152,500.00	139,327.04	152,500.00	13,172.96
DuPage Water Commission	4340	4,915,970.00	4,880,016.40	4,877,765.00	(2,251.40)
Total Contractual		5,115,033.00	5,086,073.53	5,075,778.00	(10,295.53)
Other Charges					
Transfer to Other Funds	4605	630,000.00	630,000.00	630,000.00	0.00
Depreciation	4620	0.00	321,564.46	0.00	(321,564.46)
Total Other Charges		630,000.00	951,564.46	630,000.00	(321,564.46)
Capital Outlay					
Equipment	4815	47,375.00	13,501.05	46,000.00	32,498.95
Street Reconstruction	4855	0.00	0.00	0.00	0.00
Water Meter Purchases	4880	27,000.00	27,784.87	27,000.00	(784.87)
Pumping Station	4940	-	0.00	0.00	0.00
Total Capital Outlay		74,375.00	41,285.92	73,000.00	31,714.08
Debt Service					
Debt Retire	4905	300,025.00	0.00	300,025.00	300,025.00
Debt Retire-Water Refunding	4950	0.00	72,503.77	0.00	(72,503.77)
Purchases	5600	0.00	0.00	0.00	0.00
Total Debt Service		300,025.00	72,503.77	300,025.00	227,521.23
Total Expenditures - Water		7,664,363.00	7,590,473.74	7,577,825.00	(12,648.74)

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City of Darien Water Depr Fund Reconciliation For the FYE 4/30/18		FYE 4/30/18 Original Budget	FYE 4/30/18 Audited	FYE 4/30/18 Estimated Actual	Difference
Beginning Cash Balance		(474,273.00)	(714,670.58)	(446,850.00)	(267,820.58)
Total Revenue		630,000.00	594,910.58	630,000.00	(35,089.42)
Total Expenses		404,000.00	196,196.00	404,000.00	(207,804.00)
Ending Cash Balance		(248,273.00)	(315,956.00)	(220,850.00)	(95,106.00)
		FYE 4/30/18 Original Budget	FYE 4/30/18 Audited Revenue	FYE 4/30/18 Estimated Revenue	Difference
Other Revenue					
Interest Income	3510	0.00	(1,234.00)	0.00	(1,234.00)
Gain/Loss on Investment	3515	0.00	(17.42)	0.00	(17.42)
Bond Issuance	3559		(33,838.00)		
Transfer from Other Fund	3610	630,000.00	630,000.00	630,000.00	0.00
Total Other Revenue		630,000.00	594,910.58	630,000.00	(1,251.42)
Total Water Depr Fund Revenue		630,000.00	594,910.58	630,000.00	(1,251.42)
		FYE 4/30/18 Original Budget	FYE 4/30/18 Audited Expenditures	FYE 4/30/18 Estimated Expenditures	Difference
Water Depreciation Expenditures					
Materials and Supplies					
Maintenance and Water	4231	0.00	0.00	0.00	0.00
Total Materials and Supplies		0.00	0.00	0.00	0.00
Capital Outlay					
Capital Impro-Infra	4390	325,000.00	110,556.00	325,000.00	214,444.00
Hydrant Painting	4391	0.00	0.00	0.00	0.00
Capital Improvements	4810	0.00	0.00	0.00	0.00
Equipment	4815	79,000.00	78,720.00	79,000.00	280.00
Total Capital Outlay		404,000.00	189,276.00	404,000.00	214,724.00
Debt Service					
Debt Issuance Costs	4900	0.00	0.00	0.00	0.00
Amortization Expense	4947	0.00	6,920.00	0.00	(6,920.00)
Bond Interest Expense	4946	0.00	0.00	0.00	0.00
Total Debt Service		0.00	6,920.00	0.00	(6,920.00)
Total Expenditures - Water Depr.		404,000.00	196,196.00	404,000.00	207,804.00

City of Darien
Minutes of the Administrative/Finance Committee
September 4, 2018

The Meeting was called to order by Chairman/Alderman Ted Schauer at 6:00 pm. Committee members Aldermen Kenny and Chlystek (6:15) were present. Treasurer Mike Coren, City Administrator Bryon Vana and Accountant Julie Saenz were also present.

Presentation – Draft FYE 18 Annual Financial Report

Jim Savio of Sikich presented the draft Annual Financial Report for the Year Ended April 30, 2018. The final report will be presented to the City Council October 1, 2018.

Janitorial Services Agreement

Staff advised that the janitorial services agreement between the City of Darien and Best Quality Cleaning has expired. Best Quality Cleaning has continued to provide their services to keep the buildings clean and dispose of garbage. Staff solicited proposals from six companies and three submitted a bid. The lowest bid was received from Clean Slate, Inc. for \$1,884.20 per month. Currently, Best Quality charges \$2,000.00 per month. While the number of days being serviced has been reduced, we expect the quality of services to increase. References provided by Clean Slate, Inc. have been verified and Clean Slate, Inc. is in good standing as a member of Darien’s Chamber of Commerce. The Committee unanimously recommended approval of the agreement.

Minutes – August 6, 2018

The minutes were approved.

Adjournment - The meeting adjourned at 6:47.

Approved:

Ted Schauer, Chairman _____

Joseph Kenny, Member _____

Thomas Chlystek, Member _____