

CITY OF DARIEN

NOTICE OF SPECIAL MEETING

PLEASE TAKE NOTICE THAT THE ADMINISTRATIVE/FINANCE COMMITTEE HAS SCHEDULED A SPECIAL MEETING TO BE HELD ON WEDNESDAY, FEBRUARY 26, 2025 AT 5:30 PM IN THE CONFERENCE ROOM AT CITY HALL, 1702 PLAINFIELD ROAD, DARIEN, ILLINOIS. AGENDA IS AS FOLLOWS:

- 1. Call to Order**
- 2. Public Comment**
- 3. New Business**
 - a. 3-YEAR BUDGET REVIEW**
- 4. Adjournment**

THIS NOTICE IS GIVEN PURSUANT TO CHAPTER 5, SECTION 120/2.02 OF THE ILLINOIS COMPILED STATUTES (5 ILCS 120/2.01).

**JOANNE E. RAGONA
CITY CLERK
February 24, 2025**

CITY OF DARIEN

MEMO

TO: Administrative/Finance Committee Members
FROM: Bryon D. Vana, City Administrator
DATE: February 24, 2025
SUBJECT: Alderman Leganski's review-3 year budget projections

Alderman Leganski provided me with a 3-year budget analysis he conducted using budget and audited financial information. I suggested the Administrative/Finance Committee conduct a special meeting, prior to the budget meeting, to review this information from Alderman Leganski.

Attached is the spreadsheet/analysis from Alderman Leganski. In summary, he used different budget assumptions in his analysis than I did in developing the draft budget. In summary, his analysis includes:

1. Maintaining the property tax with no increases in FYE 27 and FYE 28. (The draft budget includes increasing the property taxes in FYE 27 and FYE 28 to match the estimated police pension expense in those 2 fiscal years.)
2. Maintaining a \$3.5m transfer from the General Fund to the Capital Projects Fund in each of the next 3 fiscal years. (The draft budget includes transfers from the Gen Fund to the Capital Projects Fund of \$2.5m in FYE 26, \$2m in FYE 27, and \$1m in FYE 28)
3. Showing a reduced available/fund balance in the Capital projects fund and General Fund over the 3 years included in the FYE 26 budget.

No Tax Increase

	FYE 24	FYE 25	FYE 25	FYE 26	Dept Maint	Council	FYE 27	FYE 28
	Actual	Budget	Est Act	Budget Req	Budget Req	Discretionary	Forecast	Forecast
Tax Levy	\$ 2,408,464		\$ 2,511,961	\$ 2,511,961			\$ 2,511,961	\$ 2,511,961
Account								
General Fund Revenue	\$ 19,644,649	\$ 18,170,992	\$ 18,703,936	\$ 18,248,407	\$ 18,148,407	\$ 100,000	\$ 18,278,762	\$ 18,352,432
Sale of Capital Assets	\$ 16,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 19,661,449	\$ 18,170,992	\$ 18,703,936	\$ 18,248,407	\$ 18,148,407	\$ 100,000	\$ 18,278,762	\$ 18,352,432
Increase (Decrease)			\$ (957,513)	\$ (455,529)			\$ 30,355	\$ 73,670
Dept Expenditures								
Administration	\$ 1,463,404	\$ 1,541,553	\$ 1,496,813	\$ 1,606,359	\$ 1,494,678	\$ 111,681	\$ 1,618,026	\$ 1,632,535
City Council	\$ 77,617	\$ 89,921	\$ 81,571	\$ 90,821	\$ 50,071	\$ 40,750	\$ 91,821	\$ 92,321
Business Alliance	\$ -	\$ -	\$ 31,500	\$ 184,910	\$ 98,310	\$ 86,600	\$ 187,030	\$ 199,355
Community Development	\$ 1,112,814	\$ 1,174,191	\$ 1,042,376	\$ 1,165,477	\$ 1,075,477	\$ 90,000	\$ 1,039,035	\$ 1,068,545
Police	\$ 9,340,379	\$ 11,058,327	\$ 10,721,625	\$ 10,852,368	\$ 10,663,580	\$ 188,788	\$ 11,544,660	\$ 12,307,924
PW - Streets	\$ 3,909,028	\$ 4,989,380	\$ 3,757,597	\$ 4,266,617	\$ 2,785,350	\$ 1,481,267	\$ 2,800,427	\$ 3,365,799
Water Fund	\$ (250,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 15,653,242	\$ 18,853,372	\$ 17,131,482	\$ 18,166,552	\$ 16,167,466	\$ 1,999,086	\$ 17,280,999	\$ 18,666,479
Increase (Decrease)			\$ 1,478,240	\$ 1,035,070			\$ (885,553)	\$ 1,385,480
Fiscal Year Balance	\$ 4,008,207	\$ (682,380)	\$ 1,572,454	\$ 81,855			\$ 997,763	\$ (314,047)
Beginning Fund Balance	\$ 10,172,017	\$ 6,100,000	\$ 6,100,000	\$ 4,100,000			\$ 4,100,000	\$ 4,100,000
Ending Fund Balance	\$ 14,180,224	\$ 5,417,620	\$ 7,672,454	\$ 4,181,855			\$ 5,097,763	\$ 3,785,953
Transfer To Capital Fund	\$ 5,700,000	\$ 3,500,000	\$ 3,572,454	\$ 81,855			\$ 997,763	\$ (314,047)
Transfer Catch Up	\$ 2,380,224							
Ending Fund Balance	\$ 6,100,000	\$ 1,917,620	\$ 4,100,000	\$ 4,100,000			\$ 4,100,000	\$ 4,100,000

No Tax Increase

Capital Projects Fund	FYE 24 Actual	FYE 25 Budget	FYE 25 Est Act	FYE 26 Budget Req	Dept Maint Budget Req	Council Discretionary	FYE 27 Forecast	FYE 28 Forecast
Revenue								
Transfer from General Fund	\$ 8,080,224	\$ 3,500,000	\$ 3,572,454	\$ 81,855	\$ 81,855		\$ 997,763	\$ (314,047)
Misc Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	\$ 85,011	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants-Reimbursements	\$ 359,162	\$ 250,000	\$ 30,000	\$ 587,000	\$ -	\$ 587,000	\$ -	\$ -
Storm Water Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	\$ 826,275	\$ 550,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ -	\$ 700,000	\$ 600,000
				\$ -			\$ -	
Total Revenues	\$ 9,350,672	\$ 4,300,000	\$ 4,402,454	\$ 1,468,855	\$ 881,855	\$ 587,000	\$ 1,697,763	\$ 285,953
				\$ -				
				\$ -				
Capital								
Ditch-Drainage Projects	\$ 364,435	\$ 198,519	\$ 180,119	\$ 105,000	\$ 105,000	\$ -	\$ 90,000	\$ 90,000
Sidewalk Replacement	\$ 1,457,016	\$ 623,600	\$ 500,867	\$ 625,000	\$ 625,000	\$ -	\$ 421,550	\$ 431,589
Curb & Gutter Program	\$ 1,517,920	\$ 851,400	\$ 30,000	\$ 774,600	\$ 774,600	\$ -	\$ 748,630	\$ 756,325
Cap Imp Infrastructure	\$ 522,216	\$ 772,667	\$ 30,000	\$ 920,045	\$ 8,000	\$ 912,045	\$ 17,000	\$ 17,000
Bond Payment	\$ 1,487,530	\$ 200,000	\$ -	\$ 1,664,500	\$ 1,664,500	\$ -	\$ 1,709,150	\$ 1,742,833
Consulting Prof Services	\$ 112,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Incentive	\$ 55,793	\$ 47,500	\$ 48,000	\$ 52,000	\$ 52,000	\$ -	\$ 52,000	\$ 53,000
Total Expenditures	\$ 5,517,330	\$ 2,693,686	\$ 788,986	\$ 4,141,145	\$ 3,229,100	\$ 912,045	\$ 3,038,330	\$ 3,090,747
Fiscal Year Change	\$ 3,833,342	\$ 1,606,314	\$ 3,613,468	\$ (2,672,290)	\$ (2,347,245)	\$ (325,045)	\$ (1,340,567)	\$ (2,804,794)
Beginning Fund Balance	\$ 14,068,336	\$ 17,901,678	\$ 17,901,678	\$ 21,515,146			\$ 18,342,856	\$ 17,002,289
Fiscal Year Change	\$ 3,833,342	\$ 1,606,314	\$ 3,613,468	\$ (2,672,290)			\$ (1,340,567)	\$ (2,804,794)
Ending Fund Balance	\$ 17,901,678	\$ 19,507,992	\$ 21,515,146	\$ 18,842,856			\$ 17,002,289	\$ 14,197,495
Reserve Balance	\$ -	\$ (500,000)	\$ -	\$ (500,000)			\$ -	\$ -
Available Balance	\$ 17,901,678	\$ 19,007,992	\$ 21,515,146	\$ 18,342,856			\$ 17,002,289	\$ 14,197,495

	FYE 24 Actual	FYE 25 Est Act	FYE 26 Budget	FYE 27 Budget	FYE 28 Budget	4 Year Average
Revenue	\$19,661,449	\$18,703,936	\$18,248,407	\$18,278,762	\$18,352,432	\$18,395,884
Increase (Decrease)						(\$1,265,565)
Expenditures	\$15,653,242	\$17,131,482	\$18,166,552	\$17,280,999	\$18,666,479	\$17,811,378
Increase (Decrease)						\$2,158,136
Transfer to Capital Fund						
- Including Catchup** **	\$8,080,224	\$3,572,454	\$81,855	\$997,763	(\$314,047)	\$1,084,506
Fund Balance	\$6,100,000	\$4,100,000	\$4,100,000	\$4,100,000	\$4,100,000	
Capital Fund Balance	\$17,901,678	\$21,515,146	\$18,342,856	\$17,002,289	\$14,197,495	
Increase (Decrease)		\$3,613,468	(\$3,172,290)	(\$1,340,567)	(\$2,804,794)	

	FYE 24 Actual	FYE 25 Est Act	FYE 26 Budget	FYE 27 Budget	FYE 28 Budget	4 Year Average
Revenue						
Taxes	\$17,039,365	\$16,538,031	\$16,140,468	\$16,287,030	\$16,359,873	\$16,331,351
Licenses	\$112,224	\$130,020	\$128,150	\$128,150	\$128,150	\$128,618
Fines, Fees, Permits	\$1,259,752	\$1,211,880	\$1,088,306	\$1,077,099	\$1,077,926	\$1,113,803
Other Income	\$1,483,308	\$824,005	\$891,483	\$786,483	\$786,483	\$822,114
Sale of Capital Assets	\$16,800	\$0	\$0	\$0	\$0	\$0
Water Fund Reimbursemt	(\$250,000)	\$0	\$0	\$0	\$0	\$0
	\$19,661,449	\$18,703,936	\$18,248,407	\$18,278,762	\$18,352,432	\$18,395,884
Increase (Decrease)		(\$957,513)	(\$455,529)	\$30,355	\$73,670	

Expenditures						
Administration	\$1,463,404	\$1,496,813	\$1,606,359	\$1,618,026	\$1,632,535	\$1,588,433
City Council	\$77,617	\$81,571	\$90,821	\$91,821	\$92,321	\$89,134
Business Alliance	\$0	\$31,500	\$184,910	\$187,030	\$199,355	\$150,699
Community Development	\$1,112,814	\$1,042,376	\$1,165,477	\$1,039,035	\$1,068,545	\$1,078,858
Police	\$9,340,379	\$10,721,625	\$10,852,368	\$11,544,660	\$12,307,924	\$11,356,644
Public Works - Streets	\$3,909,028	\$3,757,597	\$4,266,617	\$2,800,427	\$3,365,799	\$3,547,610
Water Fund Reimbursement	(\$250,000)	\$0	\$0	\$0	\$0	\$0
	\$15,653,242	\$17,131,482	\$18,166,552	\$17,280,999	\$18,666,479	\$17,811,378
Increase (Decrease)		\$1,478,240	\$1,035,070	(\$885,553)	\$1,385,480	

Police Detail						
Personnel	\$4,989,340	\$5,465,297	\$5,871,441	\$6,030,728	\$6,202,305	\$5,892,443
Benefits	\$3,013,253	\$3,223,824	\$3,662,842	\$4,137,471	\$4,680,327	\$3,926,116
Operating Costs	\$472,489	\$448,395	\$558,215	\$619,095	\$636,120	\$565,456
Contractual Services	\$556,570	\$601,360	\$711,370	\$732,366	\$764,172	\$702,317
Capital Purchases	\$308,727	\$982,749	\$48,500	\$25,000	\$25,000	\$270,312
	\$9,340,379	\$10,721,625	\$10,852,368	\$11,544,660	\$12,307,924	\$11,356,644
Increase (Decrease)		\$1,381,246	\$130,743	\$692,292	\$763,264	

Public Works Detail						
Personnel	\$824,522	\$1,017,557	\$998,668	\$1,020,060	\$1,041,986	\$1,019,568
Benefits	\$252,218	\$305,825	\$324,929	\$329,631	\$343,257	\$325,911
Operating Costs	\$812,162	\$754,296	\$1,638,678	\$689,076	\$877,935	\$989,996
Contractual Services	\$821,941	\$774,919	\$930,532	\$714,160	\$722,171	\$785,446
Capital Purchases	\$1,198,185	\$905,000	\$373,810	\$47,500	\$380,450	\$426,690
	\$3,909,028	\$3,757,597	\$4,266,617	\$2,800,427	\$3,365,799	\$3,547,610
Increase (Decrease)		(\$151,431)	\$509,020	(\$1,466,190)	\$565,372	