

MANAGER'S MEMO ITEM

ITEM: BUDGET AMENDMENT
DATE: January 28, 2003
PREPARED BY: Trisha Steele, Assistant Director of Financial Services & Susan Brassfield, Grants Coordinator
PURPOSE: To amend the 2002/03 fiscal year budget
BID AMOUNT: N/A **ACCOUNTS:** Various Funds
BUDGET AMOUNT:

DISCUSSION:

Attached is a proposed amendment to modify the current budgeted expenditures to certain Village and Library funds. This amendment shows a total increase in revenues of \$1,125,908 and a total increase of expenditures of \$875,653. However, because several of the revenues and expenditures are transfers between funds, the net impact of this amendment is an increase of \$284,460 in revenues over expenditures.

The **Library Fund** will have a net effect of zero because the additional revenues and expenditures are each \$34,205.

The following Village Funds show an increase only in administrative expenditures to reflect the revised analysis of administration expenses, Village wide.

Real Estate Fund	\$30,552
Fleet Services Fund	\$16,315
Parking Fund	\$46,215
Water Fund	\$436,350

These additional Village expenditures are balanced by an increase to the **General Fund** Revenues.

The **Risk Insurance Fund** shows a balanced net impact, with \$99,000 in revenues and \$99,000 in additional expenditures. The revenue is actually a transfer from the **General Fund** to cover claims against the Village that are in excess of the current budget authority. The net effect of this is an increase in Village expenditures of \$99,000. Fortunately, the Village recently received a one-time grant of shared revenues from the County in the amount of a little over \$199,000. This additional revenue is shown in the General Fund, along with the interfund transfer to the Risk Insurance Fund, netting an increase in Village revenues of \$100,000.

Overall, **General Fund** revenues will increase by \$1,026,908 and the expenditures will increase by \$213,016. The Public Works, Fire and Police Departments were each awarded several grants that had not been anticipated when the original budget was developed. In addition, the Police Department generated more recoverable patrol service revenues than anticipated. There is a net impact of zero to recognize the additional \$114,016 in revenues and expenditures associated with these grant and fee revenues. The Fire Department surpassed the anticipated revenues, and

associated billing expenses, for ambulance fees. The budget amendment for the General Fund reflects a net increase of \$184,460 in revenues over expenditures for the ambulance fees. As noted above, \$199,000 in revenues is related to the one-time shared revenues from the County, \$99,000 of which is proposed as an interfund transfer to the Risk Insurance Fund. The net impact on the General Fund will be an increase of \$813,892 in revenues over expenditures.

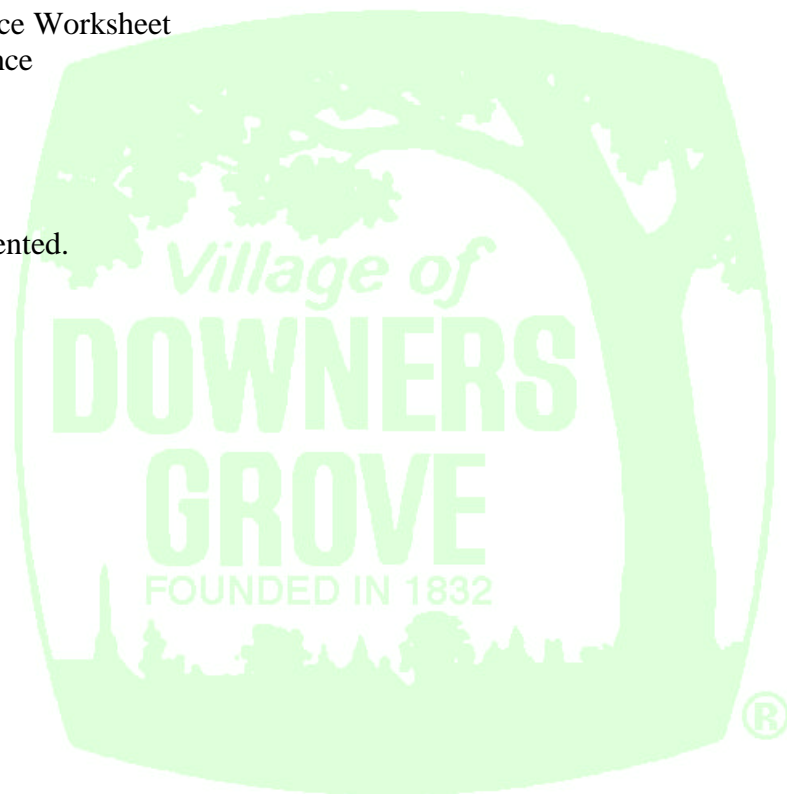
ATTACHMENT:

Attachment 1: Budget Ordinance Worksheet

Attachment 2: Budget Ordinance

RECOMMENDATION:

Adoption by ordinance as presented.



FY 2002-03 BUDGET ORDINANCE to revise ORDINANCE 4400

Fund, Program and Department	Description	FY 02/03 BUDGET		ACTUAL GRANT OR REVENUE TOTAL (all FY's)	PROPOSED BUDGET AMENDMENT ADJUSTMENTS, FY 02/03	
		Revenue	Expenses		Revenue	Expenses
GENERAL FUND						
Revenues from Internal Transfers						
GENERAL GOVERNMENT - INTERFUND TRANSFERS						
	Internal Transfers from			1,579,859		
	Water Fund, 001.000.0000.4902.391	522,291		958,641	436,350	
	Real Estate Fund, 001.000.0000.4902.532	19,448		50,000	30,552	
	Fleet Services Fund, 001.000.0000.4902.961	77,975		94,290	16,315	
	Parking Fund, 001.000.0000.4902.965	380,713		426,928	46,215	
GENERAL FUND, SUBTOTAL OTHER FINANCIAL SOURCES					529,432	
	CLAIMS AGAINST THE VILLAGE To transfer a portion of a one-time shared revenue from the County to the Risk Ins Fund for unexpectedly high risk insurance claims			199,000		
	Special Grant Revenue - 001.000.0000.4337	-			199,000	
	Internal Transfer - 001.998.0000.5952					99,000
TOTAL GENERAL GOVERNMENT					728,432	99,000

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		Revenue	Expenses		Revenue	Expenses
PUBLIC WORKS DEPARTMENT						
PUBLIC 335 WKS	Modular News Racks - resale			20,000		
FORESTRY	001.335.0000.4331	0			20,000	20,000
	001.335.0000.5290		0			
PUBLIC 335 WKS	Urban and Community Forestry Grant to develop a Disaster Recovery Plan			5,000		
FORESTRY	001.335.0000.4331	0			5,000	5,000
	001.335.0000.5101		0			
PUBLIC WORKS TOTAL					25,000	25,000

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		Revenue	Expenses		Revenue	Expenses
POLICE DEPARTMENT						
611 POLICE	ADDITIONAL PENSION FUND TAXES RECEIVED FOR LOSS & COST			610,385		
	001.000.0000.4105 - Current Property Tax for Police Pension	604,699			6,286	
	001.611.0000.5130 - Pension Contribution		604,699			6,286
624 POLICE	Bulletproof Vest Grant			4,460		
	001.624.0000.4331 - Grant Revenue	3,125			1,335	
	001.624.0000.5205		3,125			1,335
624 POLICE	Donation from American Legion to purchase bullet proof vests			1,000		
	001.624.0000.4851 - Donations	0			1,000	
	001.624.0000.5205		0			1,000
624 POLICE	Police Corps State program to support Police staff training			10,000		
	001.624.0000.4332 - Grant Revenue				10,000	
	001.624.0000.5111					10,000

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		Revenue	Expenses		Revenue	Expenses
625 POLICE	HIGH SCHOOL DISTRICT - STRIKE PATROL REIMBURSEMENT			52,680		
	001.638.0000.4551 - Cost Recoverable for Police Services	15,000			37,680	
	001.638.0000.5121 - Police Overtime for Recoverable Police Services					37,680
632 POLICE	Terrorist Bombing Training Grant			1,487		
	001.632.0000.4331 - Grant Revenue	0			1,487	
	001.632.0000.5303		0			1,487
633 POLICE	Coleman Foundation Grant to support child safety seat program			6,000		
	001.633.0000.4851 - Donations	5000			1,000	
	001.633.0000.5280		5000			1,000
POLICE TOTALS					58,788	58,788

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		Revenue	Expenses		Revenue	Expenses
FIRE DEPARTMENT						
700 FIRE	ADDITIONAL PENSION FUND TAXES RECEIVED FOR LOSS & COST			1,075,993		
	001.000.0000.4105 - Current Property Tax for Fire Pension	1,066,412			9,581	
	001.700.0000.5130 - Pension Contribution		1,066,412			9,581
711 FIRE	FEIMA grant to support Fire Dept Web site			10,008		
	001.711.0000.4331 - Grant Revenue	0			4,107	
	001.700.0000.5121		0			4,107
741 FIRE	CADET PROGRAM DONATION			1,185		
	001.711.0000.4851 - Donations	0			500	
	001.711.0000.5220		0			500
751 FIRE	AMBULANCE FEES			670,500		
	Ambulance User Fees - Residents, 001.751.0000.4513	275,000			100,250	
	Ambulance User Fees - Non-Residents, 001.751.0000.4509	195,000			100,250	
	001.751.0000.5315 - Ambulance Billing Service Exp		20,000			16,040
FIRE DEPARTMENT TOTAL					214,688	30,228
GENERAL FUND TOTALS					1,026,908	213,016

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		Revenue	Expenses		Revenue	Expenses
REAL ESTATE FUND						
	Other Financial Use - TO GENERAL FUND FOR ADMINISTRATIVE COSTS					
	Internal Transfer - 126.532.0000.5902		19,448	19,448		30,552
FLEET SERVICES FUND						
	Other Financial Use - TO GENERAL FUND FOR ADMINISTRATIVE COSTS					
	Internal Transfer - 531.361.0000.5902		77,975	94,290		16,315
PARKING FUND						
	Other Financial Use - TO GENERAL FUND FOR ADMINISTRATIVE COSTS					
	Internal Transfer - 471.665.0000.5902		380,713	426,928		46,215
WATER FUND						
	Other Financial Use - TO GENERAL FUND FOR ADMINISTRATIVE COSTS					

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		Revenue	Expenses		Revenue	Expenses
PUBLIC LIBRARY FUND						
Administrative	Illinois State Library Grant to train library staff in fund raising			30,300		
971 Services	805.971.0000.4331	0			30,300	
	805.971.0000.5620	0				30,300
Circulation	Library per Capita Grant to supplement reading materials			60,905		
974 Services	805.974.0000.4332	57,000			3,905	
	805.974.0000.5682		57,000			3,905
Community Awareness	Library Services and Tech Grant to support programs such as story-telling			2,085		
	805.977.0000.4331	0			2,085	
	805.977.0000.5315		0			2,085
TOTAL LIBRARY BUDGET		57,000	57,000	93,290	34,205	34,205
TOTAL LIBRARY AND VILLAGE BUDGETS					1,160,113	875,653

ORDINANCE NO. _____

**AN ORDINANCE PROVIDING FOR AN AMENDMENT TO ORDINANCE #4447 AND
THE VILLAGE OF DOWNERS GROVE BUDGET FOR FISCAL YEAR 2002/03**

WHEREAS, the Village Council of the Village of Downers Grove has previously adopted Ordinance #4447 entitled "AN ORDINANCE PROVIDING FOR AN AMENDMENT TO ORDINANCE #4400 AND THE VILLAGE OF DOWNERS GROVE BUDGET FOR FISCAL YEAR 2002/03"; AND

WHEREAS, a proposed amendment to the fiscal 2002/03 budget has been prepared; and

WHEREAS, the Village Council of the Village of Downers Grove has examined said amendment and has determined that it is necessary, desirable and in the public interest to further amend the fiscal 2002/03 budget as provided herein.

NOW, THEREFORE, BE IT ORDAINED by the Council of the Village of Downers Grove, in DuPage County, Illinois, as follows:

SECTION 1. That Ordinance #44470 entitled "AN ORDINANCE PROVIDING FOR AN AMENDMENT TO ORDINANCE #4400 AND THE VILLAGE OF DOWNERS GROVE BUDGET FOR FISCAL YEAR 2002/03", as amended, be and is hereby further amended as follows:

EXPENSES BY FUND	FY 2002/03 AMENDED BUDGET ORD. NO. 4447	FY 2002/03 AMENDMENT #2	FY 2002/03 AMENDED BUDGET
GENERAL FUND	\$34,527,963	\$213,016	\$34,740,979
REAL ESTATE FUND	\$1,741,984	\$30,552	\$1,772,536
PARKING FUND	\$739,302	\$46,215	\$785,517
WATER FUND	\$11,030,298	\$436,350	\$11,466,648
FLEET MAINTENANCE	\$1,051,478	\$16,315	\$1,051,478
RISK INSURANCE FUND	\$1,064,638	\$99,000	\$1,163,638
LIBRARY FUND	\$3,193,258	\$34,205	\$3,227,463
TOTAL ALL FUNDS	\$91,539,730	\$875,653	\$92,415,383

SECTION 2. That, except as amended herein, Ordinance #4400 shall remain in full force and effect.

SECTION 3. That this Ordinance shall be in full force and effect from and after its adoption and publication as required by law.

Mayor

Passed:

Published:

Attest: _____
Village Clerk