

COUNCIL WORKSHOP ITEM

ITEM: FY 2002/03 BUDGET AMENDMENT
DATE: 06/17/2003
PREPARED BY: Trisha G. Steele, Assistant Director of Financial Services
PURPOSE: To amend the FY 2002/03 Budget

DISCUSSION:

According to the Village policies, expenditures may not legally exceed budgeted amounts at the fund level. This budget amendment is presented to align the actual expenditures and expenses of FY 2002/03 with the Village's legal compliance policies.

Amendments are proposed for the following funds:

125 Real Estate Fund. The purpose of this fund is to account for the real estate resources which the Village is saving for future development. The land and property is rented at market values until the Village Council decides on its disposition. This year, the real estate property taxes and the contractual services provided for the business properties exceeded budgeted amounts. Therefore, the amendment of \$8,000 is proposed.

531 Fleet Maintenance Fund. The purpose of this fund is to account for the resources used to maintain Village vehicles. Through this fund the Village can ensure immediate repair service to public safety vehicles such as fire trucks, police squads, as well as Public Works snow plows and trucks. \$17,910 of the proposed adjustment is due to depreciation, a non-cash expense. The original budget is cash-based and does not include a provision for depreciation. Vehicle maintenance supplies cost over \$39,000 more than anticipated, due to the need to hold onto older vehicles in FY 02/03. Containing other expenses covered about \$26,000 of these costs; however an adjustment of \$30,000 is needed for legal compliance.

562 Risk Management Fund. The purpose of this fund is to account for the servicing and payments of all property and casualty claims against the Village, including workers' compensation. Financing is provided through transfers from the various Village departments in accordance with loss experience and exposure. The budget was very close to target; however, premiums paid in FY 02/03, for outside insurance policies, exceeded budget by \$2,680 and claims exceeded budget by \$2,835. Cutting back in other areas covered about half of these costs; however, an adjustment of \$3,200 is needed for legal compliance.

478 Transportation Fund. The purpose of this fund is to provide transportation services to the community. Service fees provide the financing for this fund. The original budget is cash-based and does not include a provision for depreciation. While operational costs remained within the cash-based budget, depreciation expenses of \$123,000 have caused the budget to be exceeded by \$109,000.

Police Pension Fund. The purpose of the Police Pension Fund is to account for the accumulation of resources to be used for the retirement annuity payments for Village Police officers. Disability pension payments exceeded anticipated amounts by \$168,282 and a budget amendment of \$166,000 is recommended.

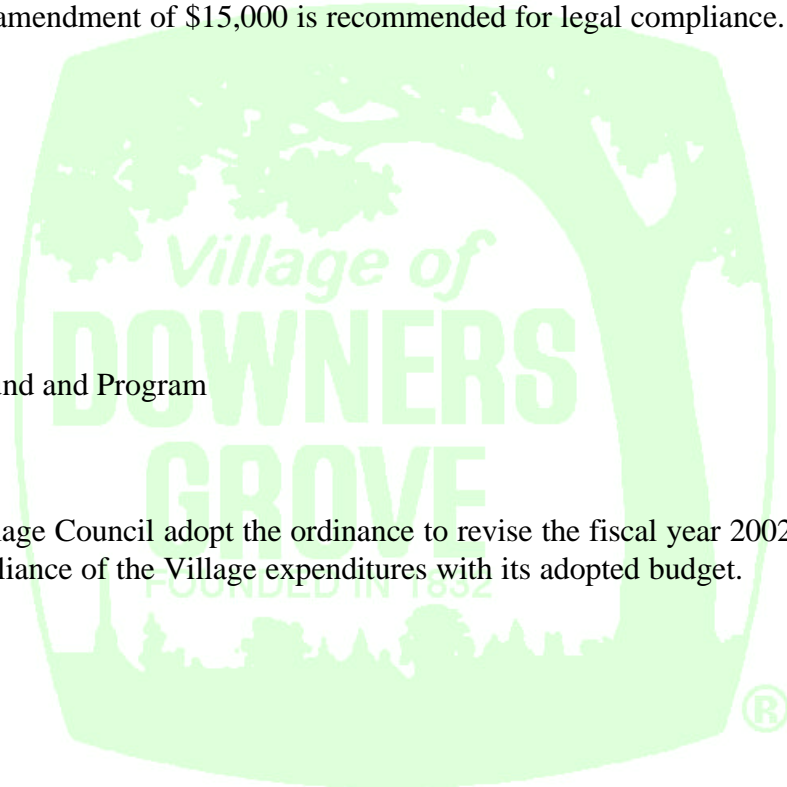
Fire Pension Fund. The purpose of this fund is to account for the accumulation of resources to be used for the retirement annuity payments for Village Firefighters. Disability pension payments exceeded anticipated amounts by \$1,828 and professional services exceeded the budget by \$12,954. A budget amendment of \$15,000 is recommended for legal compliance.

ATTACHMENT:

Ordinance
Revised Village budget, per Fund and Program

RECOMMENDATION:

It is recommended that the Village Council adopt the ordinance to revise the fiscal year 2002/03 Budget to establish legal compliance of the Village expenditures with its adopted budget.



ORDINANCE NO. _____

**AN ORDINANCE PROVIDING FOR AN AMENDMENT TO ORDINANCE #4483 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 #4483 entitled "AN ORDINANCE PROVIDING FOR AN AMENDMENT TO ORDINANCE #4447 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 #4483 entitled "AN ORDINANCE PROVIDING FOR AN AMENDMENT TO ORDINANCE #4447 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. 4483	FY 2002/03 AMENDMENT #3	FY 2002/03 AMENDED BUDGET
REAL ESTATE FUND	\$1,772,536	\$8,000	\$1,780,536
FLEET MAINTENANCE	\$1,067,793	\$30,000	\$1,097,793
RISK MANAGEMENT	\$1,163,638	\$3,200	\$1,166,838
TRANSPORTATION	\$580,452	\$109,000	\$689,452
POLICE PENSION	\$1,251,006	\$166,000	\$1,417,006
FIRE PENSION	\$827,817	\$15,000	\$842,817
TOTAL ALL FUNDS	\$92,415,383	\$331,200	\$92,746,583

SECTION 2. That, except as amended herein, Ordinance #4483 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

**FY 2002-03 BUDGET ORDINANCE # _____ to
revise Ord #4483**

<u>Fund and Department</u>	<u>Adopted 2002/03 Budget</u>	<u>Adopted Amended 2002/03 Budget</u>	<u>Adopted Amended 2 2002/03 Budget</u>	<u>REVISIONS</u>	<u>Proposed Amended 3 2002/03 Budget</u>
CORPORATE FUND					
GENERAL GOVERNMENT					
111 Legislative Support	231,252	216,252	216,252		216,252
121 General Management	670,788	652,746	652,746		652,746
131 Legal	406,650	349,753	349,753		349,753
142 Building Services	655,513	648,859	648,859		648,859
151 Human Resources	212,685	210,185	210,185		210,185
171 Information Services	828,402	820,662	820,662		820,662
197 Productivity Investment Program	177,600	76,408	76,408		76,408
General Government	3,182,890	2,974,865	2,974,865		2,974,865
FINANCIAL SERVICES					
211 Financial Services	444,519	442,519	442,519		442,519
243 Central Services	254,343	254,343	254,343		254,343
261 Accounting & Reporting	663,475	606,145	606,145		606,145
291 Costs Recoverable	74,053	74,053	74,053		74,053
Subtotal Financial Services	1,436,390	1,377,060	1,377,060		1,377,060
PUBLIC WORKS					
311 Public Works Management	553,745	482,538	482,538		482,538
312 Permits/Inspections	170,961	163,793	163,793		163,793
313 Engineering	573,382	561,779	561,779		561,779
315 Training	19,444	14,794	14,794		14,794
320 Supplies and Inventory Center	196,020	196,020	196,020		196,020
333 Public Service Response	459,370	439,878	439,878		439,878
335 Forestry & Grounds	889,821	711,659	736,659		736,659
342 Pavements	643,979	542,742	542,742		542,742
343 Drainage	753,340	664,958	664,958		664,958
344 Traffic	627,646	536,513	536,513		536,513
348 Amnesty Pickup Program	-	-	-		0
349 Snow & Ice Removal	312,329	306,229	306,229		306,229
Subtotal Public Works	5,200,037	4,620,903	4,645,903		4,645,903
COMMUNITY DEVELOPMENT					
411 Planning Services	250,937	230,821	230,821		230,821
421 Economic Development	356,355	353,155	353,155		353,155
422 Redevelopment	273,190	239,853	239,853		239,853
423 Hotel Tax Special Projects	-	-	-		0
441 Code Services	937,190	926,594	926,594		926,594
495 Special Service Area #2	209,000	209,000	209,000		209,000
496 Economic Development Incentives	306,243	306,243	306,243		306,243
COMMUNITY DEVELOPMENT	2,332,915	2,265,666	2,265,666		2,265,666
POLICE					
600 Police - General Salaries (discontinued-Salaries allocated)					
611 Police Services Management	1,217,243	1,189,966	1,196,252		1,196,252
624 Patrol/Traffic Enforcement	6,300,748	5,975,252	5,987,587		5,987,587
625 Investigation	999,275	968,137	1,005,817		1,005,817
628 Emergency Response	31,130	24,130	24,130		24,130
632 Police Training	159,441	143,641	145,128		145,128
633 Community Support	150,037	150,037	151,037		151,037

**FY 2002-03 BUDGET ORDINANCE # _____ to
revise Ord #4483**

<u>Fund and Department</u>	<u>Adopted 2002/03 Budget</u>	<u>Adopted Amended 2002/03 Budget</u>	<u>Adopted Amended 2 2002/03 Budget</u>	<u>REVISIONS</u>	<u>Proposed Amended 3 2002/03 Budget</u>
634 Crossing Guards	90,322	90,322	90,322		90,322
635 Police Auxiliaries	4,280	4,280	4,280		4,280
636 General Support	139,325	120,325	120,325		120,325
637 Police Records	579,095	898,390	898,390		898,390
638 DARE	439,967	439,967	439,967		439,967
639 Community Policing	552,256	552,256	552,256		552,256
681 Village Operations Center	1,509,070	1,508,670	1,508,670		1,508,670
682 Emergency Services	7,860	7,860	7,860		7,860
Subtotal Police:	12,180,049	12,073,233	12,132,021		12,132,021
FIRE					
700 Fire - General Salaries	7,105,174	6,981,525	6,991,106		6,991,106
711 Fire Services Management	929,234	906,050	910,657		910,657
722 Fire Suppression and Rescue	1,053,258	1,002,657	1,002,657		1,002,657
731 Facilities Maintenance	57,975	57,975	57,975		57,975
732 Fire Training	141,371	123,889	123,889		123,889
741 Fire Prevention	303,536	193,369	193,369		193,369
751 Emergency Medical Services	170,403	170,403	186,443		186,443
Subtotal Fire	9,760,951	9,435,868	9,466,096		9,466,096
SOCIAL, CULTURAL & RECREATIONAL SERVICES					
821 Social & Health Services	326,066	330,466	330,466		330,466
823 Alcohol & Tobacco Control	22,431	22,431	22,431		22,431
833 Transportation Assistance	100,000	100,000	100,000		100,000
840 Public Information	287,253	287,253	287,253		287,253
841 Cable Television	329,924	326,963	326,963		326,963
862 Community Events	163,169	157,569	157,569		157,569
864 Tourism Development	239,923	239,923	239,923		239,923
865 Special Events Support	166,497	166,497	166,497		166,497
867 Local Grants	52,500	52,500	52,500		52,500
Subtotal Social, Cultural & Recreational Ser	1,687,763	1,683,602	1,683,602		1,683,602
OTHER FINANCIAL USES					
998 Interfund Transfers	96,767	96,767	195,767		195,767
Subtotal Interfund Transfers	96,767	96,767	195,767		195,767
REDUCE ALL BUDGETS BY 1%					
TOTAL CORPORTATE FUND:	\$35,877,762	\$34,527,963	\$34,740,979		\$34,740,979
SPECIAL REVENUE FUNDS					
102 MOTOR FUEL TAX FUND:					
342 Motor Fuel Tax	1,470,740	1,470,740	1,470,740		1,470,740
Total Motor Fuel Tax Fund	\$1,470,740	\$1,470,740	\$1,470,740		\$1,470,740
107 CBD TIF (Central Business District Tax Increment Finance) FUND					
529 TIF Construction	18,342,083	18,342,083	18,342,083		18,342,083
530 TIF Redevelopment	2,845,600	2,845,600	2,845,600		2,845,600
TIF Debt Service	1,471,857	1,471,857	1,471,857		1,471,857
Total CBD TIF Fund	\$22,659,540	\$22,659,540	\$22,659,540		\$22,659,540
108 COMMUNITY EVENTS FUNDS					
863 Community Events	315,206	315,206	315,206		315,206

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Eliminate out-of-state training					
Total Community Events Fund	\$315,206	\$315,206	\$315,206		\$315,206
109 FOREIGN FIRE INSURANCE BOARD FUND					
752 Foreign Fire Insurance Board	39,000	39,000	39,000		39,000
Total Foreign Fire Insurance Board Fund	\$39,000	\$39,000	\$39,000		\$39,000
110 OGDEN AVENUE TIF (Tax Increment Finance) FUND					
534 Ogden TIF	133,357	133,357	133,357		133,357
Total Ogden TIF Fund	\$133,357	\$133,357	\$133,357		\$133,357
126 REAL ESTATE FUND:					
532 Real Estate	1,791,984	1,741,984	1,772,536	8,000	1,780,536
Eliminate ITT					
Real Estate Fund	\$1,791,984	\$1,741,984	\$1,772,536		\$1,780,536
<u>CAPITAL PROJECT FUNDS</u>					
220 CAPITAL PROJECTS FUND:					
328 Street Light Construction	-				
341 Sidewalk Construction	640,000	499,000	499,000		499,000
342 Street Construction	751,964	489,026	489,026		489,026
343 Storm Water Mgmt.	581,338	581,338	581,338		581,338
344 Traffic Signal Improvements	330,000	277,000	277,000		277,000
345 Bikeways	43,000	43,000	43,000		43,000
					0
521 Municipal Building Improvements	333,600	271,100	271,100		271,100
526 Business District Improvements	997,579	997,579	997,579		997,579
534 Fire Station Improvements	-				0
Total Capital Project Fund	\$3,677,481	\$3,158,043	\$3,158,043		\$3,158,043
223 MAJOR BUILDINGS FUND					
599 Major Buildings	50,000	-	-		
Total Major Building Fund	\$50,000	\$0	\$0		\$0
<u>INTERNAL SERVICE FUNDS</u>					
530 EQUIPMENT REPLACEMENT:					
960 Equipment Replacement	1,591,554	384,466	384,466		384,466
Total Equipment Replacement Fund	\$1,591,554	\$384,466	\$384,466		\$384,466
531 FLEET MAINTENANCE FUND:					
591 Municipal Garage Improvements	-				
361 Fleet Services	1,059,613	1,051,478	1,067,793	30,000	1,097,793
Total Fleet Services Fund	\$1,059,613	\$1,051,478	\$1,067,793		\$1,097,793
562 RISK MANAGEMENT FUND:					
153 Risk Management	1,064,638	1,064,638	1,163,638	3,200	1,166,838
Total Risk Management Fund	\$1,064,638	\$1,064,638	\$1,163,638		\$1,166,838
563 HEALTH INSURANCE FUND:					
154 Health Administration & Life Insurance	188,053	188,053	188,053		188,053
155 Vision Insurance	54,239	54,239	54,239		54,239
156 Medical Insurance	4,124,285	4,124,285	4,124,285		4,124,285
158 Dental, Traditional, Insurance	149,203	149,203	149,203		149,203

**FY 2002-03 BUDGET ORDINANCE # _____ to
revise Ord #4483**

<u>Fund and Department</u>	<u>Adopted 2002/03 Budget</u>	<u>Adopted Amended 2002/03 Budget</u>	<u>Adopted Amended 2 2002/03 Budget</u>	<u>REVISIONS</u>	<u>Proposed Amended 3 2002/03 Budget</u>
159 Dental, Managed-Cost, Insurance Total Health Insurance Fund	173,436 \$4,689,216	173,436 \$4,689,216	173,436 \$4,689,216		173,436 \$4,689,216
<u>DEBT SERVICE FUNDS</u>					
288 1998 Fairview Ave. Debt Service Fund	269,995	269,995	269,995		269,995
290 1999 TIF/CBD Debt Service Fund	403,265	403,265	403,265		403,265
292 2000 TIF/CBD Debt Service Fund	433,649	433,649	433,649		433,649
293 2001 TIF/CBD Debt Service Fund	300,763	300,763	300,763		300,763
294 2002 TIF/CBD Debt Service Fund	334,181	334,181	334,181		334,181
	1,741,853	1,741,853	1,741,853		1,741,853
<u>ENTERPRISE FUNDS</u>					
<u>471 PARKING FUND</u>					
665 Parking Enforcement	655,788	655,788	702,003		702,003
366 Parking - Operations & Maintenance	53,514	53,514	53,514		53,514
541 Parking Improvements	30,000	30,000	30,000		30,000
Total Parking Fund	\$739,302	\$739,302	\$785,517		\$785,517
<u>478 TRANSPORTATION FUND:</u>					
834 Transportation	580,452	580,452	580,452	109,000	689,452
Total Transportation Fund	\$580,452	\$580,452	\$580,452		\$689,452
<u>481 WATER FUND</u>					
391 Water - Administration	1,653,954	1,653,954	2,090,304		2,090,304
392 Water - Pumping & Treating	183,763	183,763	183,763		183,763
393 Water - Transmission & Distribution	371,347	371,347	371,347		371,347
394 DuPage Water Commission	3,680,000	3,680,000	3,680,000		3,680,000
551 Water - Improvement & Extension	4,744,371	4,744,371	4,744,371		4,744,371
295 Water Bond Debt Service Bond Debt Se	396,863	396,863	396,863		396,863
Total Water Fund	\$11,030,298	\$11,030,298	\$11,466,648		\$11,466,648
<u>AGENCY & TRUST FUNDS</u>					
<u>640 CONSTRUCTION BOND DEPOSIT FUND:</u>					
	\$55,000	\$55,000	\$55,000		\$55,000
<u>651 POLICE PENSION FUND:</u>					
911 Police Pension	1,251,006	1,251,006	1,251,006	166,000	1,417,006
Total Police Pension Fund	\$1,251,006	\$1,251,006	\$1,251,006		\$1,417,006
<u>652 FIRE PENSION FUND:</u>					
912 Fire Pension	827,817	827,817	827,817	15,000	842,817
Total Fire Pension Fund	\$827,817	\$827,817	\$827,817		\$842,817
<u>TOTAL VILLAGE BUDGET</u>					
	\$90,645,819	\$87,461,359	\$88,302,807		\$88,634,007
<u>PUBLIC LIBRARY FUNDS</u>					
<u>LIBRARY OPERATIONS FUND</u>					
971 Administrative Services	772,334	772,334	802,634		802,634
972 Reference & Information Services	773,617	773,617	773,617		773,617
973 Junior Services	413,472	413,472	413,472		413,472
974 Circulation Services	437,899	437,899	441,804		441,804
975 Technical Services	240,773	240,773	240,773		240,773
976 Literature & Audio-Visual	443,248	443,248	443,248		443,248

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revise Ord #4483**

<u>Fund and Department</u>	<u>Adopted 2002/03 Budget</u>	<u>Adopted Amended 2002/03 Budget</u>	<u>Adopted Amended 2 2002/03 Budget</u>	<u>REVISIONS</u>	<u>Proposed Amended 3 2002/03 Budget</u>
977 Library Programs & Community Awareness	111,915	111,915	111,915		111,915
Total Library Operations Fund	\$3,193,258	\$3,193,258	\$3,227,463		\$3,227,463
LIBRARY CONSTRUCTION FUND:					
Library Construction	\$202,000	\$202,000	\$202,000		\$202,000
Total Library Construction Fund	\$202,000	\$202,000	\$202,000		\$202,000
LIBRARY DEBT FUND:					
981 Library Building, Debt Service	683,113	683,113	683,113		683,113
Total Library Debt Fund	\$683,113	\$683,113	\$683,113		\$683,113
TOTAL LIBRARY BUDGET	4,078,371	4,078,371	4,112,576		4,112,576
TOTAL VILLAGE AND LIBRARY BUDGETS	\$94,724,190	\$91,539,730	\$92,415,383		\$92,746,583