

MANAGER'S MEMO ITEM

ITEM: BUDGET AMENDMENT ORDINANCE
DATE: April 2, 2004
PREPARED BY: Trisha Steele, Assistant Director of Financial Services
PURPOSE: To amend the 2003/04 fiscal year budget
BID AMOUNT: N/A **ACCOUNTS:** Various Funds
BUDGET AMOUNT: (See attachment.)

DISCUSSION:

The purpose of this amendment is to raise the budget authority for

- Activities that generate additional revenues, and
- Stormwater improvements in the Ogden TIF project area.

It is important to note that the increases, except for the Ogden TIF stormwater item, are related to increases in revenues for each of the affected funds. These other items will have a zero-effect on the Village's total resources although the bottom line number will increase. Over the years, many expenditure items in the Village budget have increased at the same rate that the Village has been able to obtain additional revenue sources. In most cases, the additional expenditures are necessary in order to receive the additional revenue, providing enhanced public services to the Village with a zero net impact on the use of public resources.

This amendment proposes a total increase in Village expenditures of \$335,000. This amount is funded with increases in resources in the amount of \$185,000, plus the use of fund balance in the Ogden TIF Fund in the amount of \$150,000. The Ogden TIF Fund balance represents tax increment that has been accumulated for the sole purpose of improving the Ogden TIF area.

The increased budget authority in the Fleet Services Fund will be funded with additional user charges from other Village Departments. These departments plan to accommodate the additional costs without additional budget authority. The additional repair costs can be associated with the extended vehicle replacement schedule. In prior budget workshops, the Village acknowledged that the need for additional service would occur as the vehicle replacement schedule was extended; however, the intent of the extended vehicle replacement schedule was to save money by avoiding unnecessarily early replacements.

The increases for the Fire Training Academy and Stormwater inspection activities will be funded from user fees from outside sources. The attached Overview provides a summary of the requested changes in budget authority.

ATTACHMENTS:

Attachment 1: Budget Amendment Overview
Attachment 2: Fire Training Analysis
Attachment 3: Budget Ordinance and Schedule of Funds

RECOMMENDATION:

Adoption by ordinance as presented.

Village of Downers Grove
Budget Amendment #2, FY 2003-2004
Overview

Item #	Fund	Program	Revenue Account	Increase In Revenue	Expense Account	Increase in Expense	Net Impact on Fund Balance
1	001 General Fund	732 - Fire Training Academy	001.732.0000.4518	40,000	001.732.0000.5620	40,000	-
<p>Purpose: This request for increased budget authority is to provide funding for the additional expenses generated by further activity. An associated revenue, the Academy Training billings, increases in conjunction with the increased activity. Therefore, although the total budget is increased, the community receives a greater service with a zero net impact on the fund balance.</p>							
2	110 Ogden TIF Fund	343 - Stormwater	none	- 0 -	110.343.0000.5807	150,000	(150,000)
<p>Purpose: This request for increased budget authority is to provide funding from the Ogden TIF Fund for the stormwater engineering expenses at Ogden and Lee Avenues. This increase will be funded through the use of accumulated TIF increment in the fund balance. There are no increases in direct revenues generated by this activity. However, the value of the Ogden TIF area will elevate by the elimination of these stormwater problems, resulting in higher property values and future property tax increment receipts.</p>							
3	220 Capital Projects Fund	343 - Stormwater	220.343.0000.5621	20,000	220.343.0000.4590	20,000	-
<p>Purpose: This request for increased budget authority is to provide funding for the additional expenses generated by additional activity. An associated revenue, the pass-through charges to Users, increases in conjunction with the increased activity. Therefore, although the total budget is increased, the community receives a greater service with a zero net impact on the fund balance.</p>							
4	531 - Fleet Services Fund	361 - Fleet Maintenance	531.361.0000.4591	125,000	531.361.0000.5274	125,000	-
<p>Purpose: This request for increased budget authority is to provide funding for the additional vehicle maintenance supplies needed to maintain the Village vehicle fleet. An associated internal service fund revenue, the charges to user Departments, increases in conjunction with the increased repair activity. The increased expenses in the user departments will be accommodated with existing budget authority in their respective departments.</p>							

ORDINANCE NO. _____

AN ORDINANCE PROVIDING FOR AN AMENDMENT TO ORDINANCE #4558 AND THE VILLAGE OF DOWNERS GROVE BUDGET FOR FISCAL YEAR 2003/04

WHEREAS, on April 15, 2003, the Village Council of the Village of Downers Grove adopted Ordinance #4496 entitled “AN ORDINANCE ADOPTING THE FISCAL YEAR 2003/04 BUDGET IN LIEU OF PASSAGE OF AN APPROPRIATION ORDINANCE”; and

WHEREAS, on December 16, 2003, the Village Council of the Village of Downers Grove adopted Ordinance #4558 entitled “AN ORDINANCE PROVIDING FOR AN AMENDMENT TO ORDINANCE #4496 AND THE VILLAGE OF DOWNERS GROVE BUDGET FOR FISCAL YEAR 2003/04”; and

WHEREAS, a proposed amendment to the fiscal 2003/04 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 2003/04 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 #4558 entitled “AN ORDINANCE PROVIDING FOR AN AMENDMENT TO ORDINANCE #4496 AND THE VILLAGE OF DOWNERS GROVE BUDGET FOR FISCAL YEAR 2003/04”, as amended, be and is hereby further amended as follows:

EXPENSES BY FUND	FY 2003/04 ADOPTED BUDGET	FY 2003/04 AMENDMENT	FY 2003/04 AMENDED BUDGET
GENERAL FUND	\$37,184,774	\$40,000	\$37,224,774
OGDEN TIF FUND	\$111,146	\$150,000	\$261,146
CAPITAL PROJECTS FUND	\$2,264,049	\$20,000	\$2,284,049
FLEET MAINTENANCE	\$1,371,771	\$125,000	\$1,496,771
TOTAL ALL FUNDS	\$98,237,244	\$335,000	\$98,572,244

SECTION 2. That, except as amended herein, the original budget ordinance 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

Village of Downers Grove - Schedule of Funds
Proposed Amendment #2, Fiscal Year 2003/04

	Original Adopted Budget	Amended Adopted Budget	Proposed Amendments	Proposed Budget
GENERAL FUND				
GENERAL GOVERNMENT				
111 Legislative Support	220,468	220,468		
121 General Management	633,043	633,043		
131 Legal	407,848	413,848		
142 Building Services	800,662	801,833		
151 Human Resources	703,608	703,608		
171 Information Services	216,634	218,268		
197 Productivity Investment Program	312,252	312,252		
Subtotal General Government:	3,294,515	3,303,320		3,303,320
FINANCIAL SERVICES				
211 Financial Services	416,864	416,864		
243 Central Services	266,037	267,077		
261 Accounting & Reporting	580,601	580,601		
Subtotal Financial Services	1,263,502	1,264,542		1,264,542
PUBLIC WORKS				
311 Public Works Management	488,896	489,354		
312 Permits/Inspections	286,506	287,679		
313 Engineering	532,617	534,396		
315 Training	25,000	25,000		
320 Supplies and Inventory Center	239,770	240,474		
333 Public Service Response	498,219	498,812		
335 Forestry & Grounds	910,828	915,629		
335 "				
PUBLIC WORKS - continued				
342 Pavements	734,028	735,201		
343 Drainage/Stormwater	1,176,534	1,177,923		
344 Traffic	596,423	597,211		
348 Amnesty Pickup Program	-	-		
349 Snow & Ice Removal	448,552	448,552		
Subtotal Public Works	5,937,373	5,950,230		5,950,230
PLANNING & DEVELOPMENT				
411 Planning Services	263,255	263,255		
421 Economic Development	266,573	288,812		
421 "		471		
422 Redevelopment	279,001	279,001		
441 Code Services	974,945	977,051		
495 Special Service Area #2	223,210	223,210		
496 Economic Development Incentives	480,000	480,000		
Subtotal Planning & Development	2,486,984	2,511,800		2,511,800

Village of Downers Grove - Schedule of Funds
Proposed Amendment #2, Fiscal Year 2003/04

	Original Adopted Budget	Amended Adopted Budget	Proposed Amendments	Proposed Budget
POLICE general grants/contributions				
601 Police-COPS Grant	212,941	212,941		
611 Police Services Management	1,378,346	1,378,346		
624 Patrol/Traffic Enforcement	5,706,576	5,708,235		
625 Investigation	1,149,328	1,152,443		
628 Emergency Response	25,430	25,976		
632 Police Training	174,130	174,130		
633 Community Support	148,136	148,136		
634 Crossing Guards	86,302	86,302		
635 Police Auxiliaries	4,280	4,280		
636 General Support	148,979	148,979		
637 Police Records	621,352	621,352		
638 DARE & School Counseling Program	463,746	463,746		
639 Community Policing	624,449	624,449		
681 Village Operations Center	1,073,975	1,074,589		
682 Emergency Services	6,860	6,860		
683 Public Safety Communications	481,378	481,378		
Subtotal Police:	12,306,208	12,312,142		12,312,142
FIRE				
Fire - General Salaries (discontinued - salaries 700 allocated to various programs)	-			
711 Fire Services Management	977,001	980,067		
722 Fire Suppression and Rescue	5,622,576	5,623,748		
731 Fire Facilities Maintenance	69,780	69,780		
732 Fire Training	225,540	268,540	40,000	308,540
741 Fire Prevention	326,447	327,280		
751 Emergency Medical Services	2,818,110	2,873,891		
Subtotal Fire	10,039,454	10,150,806	40,000	10,190,806
Social Services				
821 Social & Health Services	332,017	332,017		
823 Alcohol & Tobacco Control	25,038	25,038		
833 Transportation Assistance	156,000	156,000		
Subtotal Social Services	513,055	513,055		513,055
Cultural and Recreational				
840 Public Information	289,631	289,631		
841 Cable Television	283,062	283,460		
864 Tourism and Events	397,743	398,169		
865 Special Events Support	162,600	162,600		
867 Local Grants	45,020	45,020		
Subtotal Cultural & Recreational	1,178,056	1,178,880		1,178,880
998 Interfund Transfers				
TOTAL GENERAL FUND:	37,019,147	37,184,774	40,000	37,224,774

Village of Downers Grove - Schedule of Funds
Proposed Amendment #2, Fiscal Year 2003/04

	Original Adopted Budget	Amended Adopted Budget	Proposed Amendments	Proposed Budget
OTHER FUNDS				
SPECIAL REVENUE FUNDS				
102 MOTOR FUEL TAX FUND:				
342 Motor Fuel Tax	1,475,000			
Total Motor Fuel Tax Fund	1,475,000	1,475,000		1,475,000
108 COMMUNITY EVENTS FUNDS				
863 Community Events	297,875			
Total Community Events Fund	297,875	297,875		297,875
109 FOREIGN FIRE INSURANCE BOARD FUND				
752 Foreign Fire Insurance Board	52,700			
Total Foreign Fire Insurance Board Fund	52,700	52,700		52,700
CAPITAL PROJECT FUNDS				
107 CBD-TIF (Central Business District Tax Increment Financing) FUND				
296 CBD-TIF Debt Service	1,500,655	1,500,655		
311 CBD-TIF Construction Management	101,664	101,664		
342 CBD-TIF Streets	89,500	89,500		
343 CBD-TIF Stormwater Management	1,785,000	1,785,000		
344 CBD-TIF Traffic Signals	-	-		
422 CBD-TIF Redevelopment	767,597	767,597		
541 CBD-TIF Municipal Parking Facility	12,040,000	12,040,000		
Total CBD-TIF Fund	16,284,416	16,284,416		16,284,416
110 OGDEN AVENUE TIF (Tax Increment Finance) FUND				
342 Street Improvements - Ogden	29,000	29,000		29,000
343 Stormwater Improvements			150,000	150,000
421 Economic Development - Ogden	82,146	82,146		82,146
Total Ogden TIF Fund	111,146	111,146	150,000	261,146
126 REAL ESTATE FUND				
142 Building Maintenance	128,199	128,199		
422 Redevelopment	125,000	125,000		
Total Real Estate Fund	253,199	253,199		253,199
220 CAPITAL PROJECTS FUND:				
142 Building Maintenance	50,000	50,000		50,000
328 Street Lights	-	-		-
341 Sidewalk Construction	56,000	56,000		56,000
342 Street Construction	709,457	709,457		709,457
343 Stormwater Management	125,000	145,000	20,000	165,000
344 Traffic Signals	65,700	65,700		65,700
345 Bikeways	38,000	38,000		38,000
526 Business District/Loans	1,199,892	1,199,892		1,199,892
Total Capital Project Fund	2,244,049	2,264,049	20,000	2,284,049
223 MAJOR BUILDINGS FUND				
599 Major Buildings	-	-		
Total Major Building Fund	-	-		-

Village of Downers Grove - Schedule of Funds
Proposed Amendment #2, Fiscal Year 2003/04

	Original Adopted Budget	Amended Adopted Budget	Proposed Amendments	Proposed Budget
DEBT SERVICE FUNDS, OTHER THAN LIBRARY DEBT				
337 1998 FAIRVIEW AVENUE DEBT SERVICE	418,705	418,705		
DOWNTOWN REDEVELOPMENT				
FUND 338 TIF DEBT				
338 1999 DEBT SERVICE	379,065			
339 2000 DEBT SERVICE	403,719			
340 2001 DEBT SERVICE	300,763			
341 2002 DEBT SERVICE	264,733			
344 2003 DEBT SERVICE	152,375			
	<u>1,500,655</u>	<u>1,500,655</u>		
342 2002 WATER DEBT SERVICE FUND	517,455	517,455		
343 2002 4.5 REFUNDING DEBT SERVICE FUN	125,000	125,000		
	<u>1,500,655</u>	<u>1,500,655</u>		
Total Debt Service Funds	2,561,815	2,561,815		2,561,815
PUBLIC LIBRARY FUNDS				
LIBRARY OPERATIONS FUND				
971 Administrative Services	742,082	742,082		
972 Reference & Information Services	800,452	800,452		
973 Junior Services	433,387	433,387		
974 Circulation Services	459,845	459,845		
975 Technical Services	251,102	251,102		
976 Literature & Audio-Visual Library Programs & Community	445,159	445,159		
977 Awareness	124,769	124,769		
Total Library Operations Fund	<u>3,256,796</u>	<u>3,256,796</u>		3,256,796
LIBRARY CONSTRUCTION FUND:				
Library Construction	-	-		
Total Library Construction Fund	<u>-</u>	<u>-</u>		
LIBRARY DEBT FUND:				
981 Library Building, Debt Service	683,073	6,966,762		
Total Library Debt Fund	<u>683,073</u>	<u>6,966,762</u>		6,966,762
TOTAL LIBRARY BUDGET	3,939,869	10,223,558		10,223,558

Village of Downers Grove - Schedule of Funds
Proposed Amendment #2, Fiscal Year 2003/04

	Original Adopted Budget	Amended Adopted Budget	Proposed Amendments	Proposed Budget
INTERNAL SERVICE FUNDS				
530 EQUIPMENT REPLACEMENT:				
Equipment Replacement	1,189,196	1,213,696		
Total Equipment Replacement Fund	1,189,196	1,213,696		1,213,696
531 FLEET MAINTENANCE FUND:				
591 Municipal Garage Improvements	-			
361 Fleet Services	1,093,585	1,094,771	125,000	1,219,771
362 Fueling Station		277,000		277,000
Total Fleet Services Fund	1,093,585	1,371,771	125,000	1,496,771
562 RISK MANAGEMENT FUND:				
153 Risk Management	1,642,005	1,642,005		
Total Risk Management Fund	1,642,005	1,642,005		1,642,005
563 HEALTH INSURANCE FUND:				
Health Administration & Life				
154 Insurance	219,611	219,611		
155 Vision Insurance	64,965	64,965		
156 Medical Insurance	5,173,408	5,173,408		
158 Dental, Traditional, Insurance	157,299	157,299		
159 Dental, Managed Cost, Insurance	217,458	217,458		
Total Health Insurance Fund	5,832,741	5,832,741		5,832,741
TOTAL GOVERNMENTAL ACTIVITY	73,996,743	80,768,745	335,000	81,103,745
ENTERPRISE FUNDS				
471 PARKING FUND				
366 Parking Operations & Maintenance	61,613	61,613		
541 Parking Structures	745,500	745,500		
665 Parking Enforcement	782,292	783,103		
Total Parking Fund	1,589,405	1,590,216		1,590,216
478 TRANSPORTATION FUND:				
834 Transportation	662,609	664,346		
Total Transportation Fund	662,609	664,346		664,346
481 WATER FUND				
261 Water Financial Services	210,796	210,796		
295 Water Bond Debt Service	517,455	517,455		
391 Water Administration	1,528,469	1,530,464		
392 Water Pumping & Treating	406,298	406,298		
393 Water Transmission & Distribution	6,399,198	6,399,198		
394 DuPage Water Commission	3,787,500	3,787,500		
Total Water Fund	12,849,716	12,851,711		12,851,711
TOTAL BUSINESS ACTIVITY BUDGET	15,101,730	15,106,273	-	15,106,273
TOTAL VILLAGE AND LIBRARY	89,098,473	95,875,018	335,000	96,210,018

Village of Downers Grove - Schedule of Funds
Proposed Amendment #2, Fiscal Year 2003/04

	Original Adopted Budget	Amended Adopted Budget	Proposed Amendments	Proposed Budget
AGENCY & TRUST FUNDS				
640 CONSTRUCTION BOND DEPOSIT FUND:				
Construction Bond Deposit	35,000	35,000		
Total Construction Bond Deposit Fund	35,000	35,000		35,000
		-		
651 POLICE PENSION FUND:				
911 Police Pension	1,416,988	1,416,988		
Total Police Pension Fund	1,416,988	1,416,988		1,416,988
652 FIRE PENSION FUND:				
912 Fire Pension	910,238	910,238	0	
Total Fire Pension Fund	910,238	910,238		910,238
TOTAL VILLAGE AGENCY & TRUST	2,362,226	2,362,226	-	2,362,226
TOTAL, ALL VILLAGE BUDGETS	91,460,699	98,237,244	335,000	98,572,244