

MEMORANDUM

TO: The Honorable Mayor and City Council
FROM: Robert R. Lehnhardt, Director of Finance/Treasurer
DATE: May 16, 2022
SUBJECT: **Calendar Year 2021 Budget Amendments**

Request

City Council approval for Budget Amendments to the Calendar Year 2021 Budget.

Background

The year-end accounting entries have been made and the attached ordinance amends the budgets for Funds in which the total expenditures have exceeded the total budget amount. Each Fund has the reserves available for the additional expenditures and this ordinance provides the spending authority. Below is a brief explanation for each Fund amended:

TIF District #3 Courthouse Redevelopment Fund. The budget for this fund needs to be increased by a total of \$6,344 for engineering design services for alley reconstruction within the TIF.

Org. No.	Org. Description	Acct. No.	Account Description	Original Budget	Amended Budget	Amended Amount
27340010	TIF #3 Courthouse Redev. Exp.	64110	Engineering Services	\$ -	\$ 6,344	\$ 6,344

Federal Forfeiture Fund. The City created the Federal Forfeiture Fund in the 2021 budget to account for revenues and expenditures associated with Federal Forfeiture funds received from illegal activity, such as drug dealing, fraud, and money laundering. Expenditures for this fund are restricted to specific permissible law enforcement uses and cannot be used to supplant any budgetary line. The 2021 budget did not anticipate any expenditures and a budget needs to be established by a total of \$31,060 for expenses incurred (body armor, ballistic shields, armory renovation) during the year.

Org. No.	Org. Description	Acct. No.	Account Description	Original Budget	Amended Budget	Amended Amount
23160010	Federal Forfeiture-DOT Exp.	60700	Supplies & Materials	\$ -	\$ 1,611	\$ 1,611
23170010	Federal Forfeiture-DOJ Exp.	60700	Supplies & Materials	\$ -	\$ 29,449	\$ 29,449
Totals				\$ -	\$ 31,060	\$ 31,060



WHEATON MAYOR PHILIP J. SUESS

CITY MANAGER MICHAEL DZUGAN

CITY COUNCIL: MICHAEL BARBIER | ERICA BRAY-PARKER | SCOTT BROWN | SUZANNE FITCH | LYNN ROBBINS | SCOTT WELLER

Liability Insurance Fund. The budget for this fund needs to be increased by a total of \$242,295, due to higher than anticipated liability insurance premiums and liability claim expenses incurred during the year.

Org. No.	Org. Description	Acct. No.	Account Description	Original Budget	Amended Budget	Amended Amount
62020010	Liability Insurance Exp.	69025	Liability Insurance Premiums	\$ 416,950	\$ 439,245	\$ 22,295
62020010	Liability Insurance Exp.	69030	Liability Claims	\$ 100,000	\$ 320,000	\$ 220,000
Totals				\$ 516,950	\$ 759,245	\$ 242,295

Police Pension Fund. The budget for this fund needs to be increased by a total of \$318,639, due to unanticipated retirements, disability pension, and a surviving spouse pension incurred during the year.

Org. No.	Org. Description	Acct. No.	Account Description	Original Budget	Amended Budget	Amended Amount
81000010	Police Pension Expense	79001	Service Pension	\$ 4,114,000	\$ 4,399,626	\$ 285,626
81000010	Police Pension Expense	79002	Disability Pension	\$ 210,000	\$ 228,690	\$ 18,690
81000010	Police Pension Expense	79010	Surviving Spouse Pension	\$ 552,000	\$ 566,323	\$ 14,323
Totals				\$ 4,876,000	\$ 5,194,639	\$ 318,639

Recommendation

Staff recommends adoption of the attached ordinance.

ORDINANCE NO. O-2022-

**AN ORDINANCE AMENDING THE CALENDAR YEAR 2021 BUDGET
CONTAINED IN ORDINANCE NO. O-2020-42**

WHEREAS, the City of Wheaton has heretofore adopted the Illinois Municipal Budget Law as set out in 65 ILCS 5/8-2-9.1. through 5/8-2-9.10, and as may be qualified by the City's home rule authority under Article VII, Section 6 (i) of the Constitution of the State of Illinois; and

WHEREAS, the City Council of the City of Wheaton passed Ordinance No. O-2020-42 adopting the annual budget of the City of Wheaton for the fiscal year beginning January 1, 2021 and ending December 31, 2021; and

WHEREAS, said ordinance was filed with the County Clerk of DuPage County in accordance with the applicable State statutes; and

WHEREAS, the City Council desires to amend the budget contained in Ordinance No. O-2020-42; and

WHEREAS, funds are available to amend the budget for the fiscal year beginning January 1, 2021 and ending December 31, 2021; and

WHEREAS, this budget amendment is adopted pursuant to the City of Wheaton's home rule authority.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Wheaton, Illinois:

Section 1. That the expenditure budget of the TIF #3 Courthouse Redevelopment Fund be increased in the amount of \$6,344 in order to amend the following account budget:

Org. No.	Org. Description	Acct. No.	Account Description	Original Budget	Amended Budget	Amended Amount
27340010	TIF #3 Courthouse Redev. Exp.	64110	Engineering Services	\$ -	\$ 6,344	\$ 6,344

Section 2. That the expenditure budget of the Federal Forfeiture Fund be increased in the amount of \$31,060 in order to amend the following account budgets:

Org. No.	Org. Description	Acct. No.	Account Description	Original Budget	Amended Budget	Amended Amount
23160010	Federal Forfeiture-DOT Exp.	60700	Supplies & Materials	\$ -	\$ 1,611	\$ 1,611
23170010	Federal Forfeiture-DOJ Exp.	60700	Supplies & Materials	\$ -	\$ 29,449	\$ 29,449
Totals				\$ -	\$ 31,060	\$ 31,060

Section 3. That the expenditure budget of the Liability Insurance Fund be increased in the amount of \$242,295 in order to amend the following account budgets:

Org. No.	Org. Description	Acct. No.	Account Description	Original Budget	Amended Budget	Amended Amount
62020010	Liability Insurance Exp.	69025	Liability Insurance Premiums	\$ 416,950	\$ 439,245	\$ 22,295
62020010	Liability Insurance Exp.	69030	Liability Claims	\$ 100,000	\$ 320,000	\$ 220,000
Totals				\$ 516,950	\$ 759,245	\$ 242,295

Section 4. That the expenditure budget of the Police Pension Fund be increased in the amount of \$318,639 in order to amend the following account budgets:

Org. No.	Org. Description	Acct. No.	Account Description	Original Budget	Amended Budget	Amended Amount
81000010	Police Pension Expense	79001	Service Pension	\$ 4,114,000	\$ 4,399,626	\$ 285,626
81000010	Police Pension Expense	79002	Disability Pension	\$ 210,000	\$ 228,690	\$ 18,690
81000010	Police Pension Expense	79010	Surviving Spouse Pension	\$ 552,000	\$ 566,323	\$ 14,323
Totals				\$4,876,000	\$ 5,194,639	\$ 318,639

Section 5. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 6. This ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form in the manner prescribed by law.

Mayor

ATTEST:

City Clerk

Roll Call Vote:

Ayes:

Nays:

Absent:

Passed: May 16, 2022

Published: May 17, 2022