

AGENDA

**VILLAGE OF ROSELLE
VILLAGE BOARD COMMITTEE OF THE WHOLE
Monday, July 24, 2017
Following Village Board Meeting**

Meeting Chaired by Mayor Andy Maglio

1. **Roll Call**
2. **Approval of Prepared Agenda**
3. **Citizen Comments/Questions** (Residents who wish to address the Board, please come to the podium, state your name and address, and limit your comments to three minutes.)
4. **FY 2017 Mid-Year Budget Presentation**
Presenter: Jeffrey D. O'Dell, Village Administrator
5. **Executive Session**
 - A. Collective Bargaining
 - B. Litigation
 - C. Executive Session Minutes
 - D. Personnel
 - E. Real Property
 - F. Security Procedures
 - G. Risk Management
6. **Citizen Comments/Questions** (Residents who wish to address the Board, please come to the podium, state your name and address, and limit your comments to three minutes.)
7. **Other Business**
8. **Adjourn**

In compliance with the Americans with Disabilities Act, any person with a disability requiring a reasonable accommodation to participate in the meeting should contact Jason Bielawski, ADA Compliance Officer, 8:30 a.m. to 5:00 p.m. Monday through Friday, telephone: 630-671-2810, email: jbielawski@roselle.il.us.



AGENDA ITEM # 4

**AGENDA ITEM EXECUTIVE SUMMARY
Committee of the Whole Meeting
July 24, 2017**

Item Title: **FY 2017 Mid-Year Budget Presentation**

Staff Contact: Jeffrey D. O'Dell, Village Administrator

COMMITTEE OF THE WHOLE ACTION

Provide staff direction on recommendations related to deferred budget item requests and additional items for consideration.

Executive Summary:

Staff uses its annual mid-year budget presentation to confirm revenue and expenditure trends for the first 6 months of the year, review items that were deferred during the previous year's budget preparation process, and to recommend additional items warranting consideration despite not being budgeted. This year's presentation has more certainty now that the State of Illinois has adopted its budget and we know the impact it will have on shared income tax revenue. Therefore, the mid-year budget presentation will include the following:

1. Finance Director Tom Dahl has completed the June 2017 Treasure's Report and will be prepared to discuss the status of revenue and expenditure trends for the first 6 months of the fiscal year. Tom's report is attached to this COW meeting agenda template.
2. A presentation by staff to review items that were deferred during last year's budget review process due to uncertainty with the state budget, completion of the CPSM police department study, further review by the new Director of Public Works, and revenue and expenditure trends for the first 6 months of the new fiscal year. Attached is a memo I prepared with a summary of those items deferred last fall.
3. A presentation by staff regarding other recommendations on previous issues discussed with the Village Board, some requiring additional funding besides what has already been included in the FY 2017 budget, or other projects meriting review prior to the FY 2018 proposed budget process. Attached is a memo I prepared with a summary of those items.

Finally, please find attached a Budget Scorecard prepared by Tom Dahl reflecting the financial impact of staff's recommendations. This Scorecard has been used regularly during the proposed budget process as a means for tracking revenue, expenditure, and fund balances impacted by the Village Board's consideration of previous staff recommendations.

Implications:

Is this item budgeted? Yes, however some of the recommendations for consideration by the Village Board will require use of reserves.

Any other implications to be considered? N/A

Attachments:

June 2017 Treasurer's Report
Deferred Budget Item Recommendations
Additional Items for Village Board Consideration
Budget Scorecard

June 2017 Financial Review

Memo

To: Mayor and Board of Trustees
Jeff O'Dell, Village Administrator

From: Tom Dahl, Finance Director

Date: July 24, 2017

Re: June 2017 Financial Review

This report's main focus centers on the General Fund and the Water/Sewer Operating Fund. There are several charts reflecting the FY 2017 Amended Budget and the FY 2017 year-to-date revenues and expenditures. We are currently 50% through the fiscal year, however revenues and expenditures can be higher or lower than this due to the cyclical nature of some revenue sources and the timing of the receipt and payment of invoices.

General Fund

This fund accounts for the general operations of the Village including public safety, streets and highways, and general administration.

General Fund Revenue Overview

GENERAL FUND	2017 Amended Budget	June Actual	2017 Actual	% of Budget
PROPERTY TAXES/ROAD/BRIDGE TAXES	\$5,529,025	\$2,363,483	\$2,821,272	51.0%
STATE SHARED TAXES	5,479,220	538,413	2,711,960	49.5%
SALES TAX	2,664,560	258,377	1,369,686	51.4%
INCOME TAX	2,252,725	228,500	1,023,789	45.4%
LOCAL TAXES	747,020	61,040	365,252	48.9%
PLACE OF EATING TAX	350,000	29,544	179,110	51.2%
VIDEO GAMING TAX	113,420	12,380	62,066	54.7%
FEES	244,200	29,394	103,643	42.4%
BUILDING FEES	200,000	21,314	80,552	40.3%
LICENSES	923,750	105,525	848,049	91.8%
VEHICLE STICKERS	700,000	81,237	645,875	92.3%
FINES	739,000	59,047	297,026	40.2%
COURT FINES	200,000	11,338	73,542	36.8%
TRAFFIC SIGNAL ENFORCEMENT	200,000	16,186	85,561	42.8%
TOW FINES	100,000	7,250	27,600	27.6%
LOCAL FINES	180,000	17,675	82,367	45.8%
COMMUNITY DEVEL. FINES	3,000	300	2,240	74.7%
CHARGES FOR SERVICES	1,481,980	150,902	843,183	56.9%
ROSELLE FIRE PROTECTION DIST	673,100	78,335	358,793	53.3%
AMBULANCE BILLING	500,000	56,180	324,670	64.9%
OTHER INCOME	528,405	16,661	346,185	65.5%
CABLE TV FRANCHISE	376,000	0	192,674	51.2%
GRANTS/DONATIONS/FUND RAISERS	64,375	570	34,129	53.0%
INVESTMENT INCOME	10,000	1,239	29,522	295.2%
INTEREST INCOME	10,000	5,587	22,344	223.4%
NET CHANGE IN FAIR VALUE	0	4,347	7,178	0.0%
INTERFUND TRANSFERS	300,000	100,000	100,000	33.3%
TOTAL REVENUE	\$16,046,975	\$3,426,272	\$8,500,222	52.97%

- Overall, revenues are 53% of budget projections. Property Tax comprises 35% of the revenue budget and the Village began receiving the first installment of the Cook County property taxes in February. The first installment of DuPage County property tax was received in June and will continue through October/November. Below is a table with select General Fund revenues comparing the budget amount through June with the actual amount received.

Monthly Budget vs Actual for Select Revenues

GENERAL FUND	2017 Amended Budget	Jan - June Budget	Jan - June Actual	\$ Difference
PROPERTY TAXES/ROAD/BRIDGE TAXES	\$5,529,025	\$2,669,832	\$2,821,272	151,440
STATE SHARED TAXES				
REPLACEMENT TAX (PPRT)	27,000	15,280	20,301	5,021
SALES TAX	2,664,560	1,287,704	1,369,686	81,983
INCOME TAX	2,252,725	1,055,621	1,023,789	(31,831)
LOCAL USE TAX	534,935	274,814	298,184	23,369
LOCAL TAXES				
TELECOMM TAX	128,000	65,356	60,358	(4,997)
VIDEO GAMING TAX	113,420	54,831	62,066	7,236
FEES				
BUILDING FEES	200,000	80,132	80,552	420
LICENSES				
BUSINESS LICENSES	98,750	81,607	84,099	2,491
VEHICLE STICKERS	700,000	653,118	645,875	(7,244)
CHARGES FOR SERVICES				
AMBULANCE BILLING	500,000	280,597	324,670	44,073
OTHER INCOME				
CABLE TV FRANCHISE	376,000	187,613	192,674	5,060
ALL OTHER REVENUES	2,922,560	1,461,280	\$1,516,696	55,416
TOTAL	<u>\$16,046,975</u>	<u>8,167,785</u>	<u>\$8,500,222</u>	332,436

- State Shared Taxes – State Shared Taxes are Personal Property Replacement Tax, Sales Tax, Income Tax and Local Use Tax. Total receipts for June were \$538,413 or 9.8% of the budgeted amount. The Sales Tax received in June was for March sales and was 17.4% higher than the amount received for the same period last year. Income Tax was 6.3% higher than last June, while Local Use Tax was 10.9% higher.
- Local Taxes – Eating establishment, telephone tax and hotel/motel tax make up most of the revenues collected in this category. Total receipts for June were \$61,040 or 8.2% of budget. The amount received for Video Gaming in June was 24% higher than the amount received last June.
- Fees – The revenues reported in the Fees category are all related to building activity, with engineering fees, review fees, building permits and re-occupancy fees making up the majority of the budgeted fees. Total receipts for June were \$29,394 and building fees made up \$21,314 of this amount.
- Licenses – Business licenses, alarm licenses, liquor licenses and vehicle stickers are the four revenues reported in this category. The Village collected \$105,525 in June for licenses, mainly for Vehicle Stickers (\$81,237).

- Charges for Services – The three largest revenues in this category are the Lake Park High School resource officers, Roselle Fire Protection District and ambulance fees. The Village collected \$150,902 in charges for services in June. Ambulance Billing is 65% of budget. The Roselle Fire District line item is higher than 50% due to the FY 2016 true-up invoice that was charged to the Fire District. After the FY 2016 results were compiled and the Fire District and Village EAV final numbers were received the Village ended up charging the Fire District \$13,633.22 for their full share of the costs of the Fire Department.
- Other Income - \$16,661 or 3.2% of the budget was collected in June. This category is more cyclical than the other categories due to the quarterly collection of Cable Franchise fees.
- Investment income includes interest received and the change in fair value of Village investments. In FY 2016 Finance recorded the net change in fair value after the presentation of the December Treasurer's report. Starting in FY 2017, Finance staff has decided to record the change in fair value each month. Please note that all investments are held to maturity unless called by the issuer and the Village collects 100% of the par value of the investment.

General Fund Expenditure Overview

GENERAL FUND	2017 Amended Budget	June Actual	2017 Actual	% of Budget
REVENUE	\$16,046,975	\$3,426,272	\$8,500,222	52.97%
PERSONNEL SERVICES	\$11,012,985	\$1,329,722	\$5,260,295	47.76%
SALARIES	6,327,795	439,904	2,884,334	45.58%
OVERTIME	480,800	70,552	306,537	63.76%
ALLOWANCES	17,550	837	9,287	52.92%
HOLIDAY PAY	121,075	10,034	45,701	37.75%
SICK BUYBACK	85,420	25,177	114,615	134.18%
COMM PD SERVICE	16,500	0	0	0.00%
PART-TIME	536,775	42,744	255,336	47.57%
HEALTH INSURANCE	1,145,665	82,276	512,118	44.70%
FICA/MCARE	543,210	42,960	264,743	48.74%
IMRF	289,015	29,494	147,954	51.19%
POLICE PENSION	1,142,200	469,664	562,128	49.21%
FIRE PENSION	265,845	110,180	135,457	50.95%
ICMA CONTRIBUTIONS	16,465	1,272	8,257	50.15%
RETIRE MEDICAL CONTRIB	24,670	4,628	13,828	56.05%
CONTRACTUAL	3,122,129	272,731	1,543,317	49.43%
COMMODITIES	748,680	57,360	264,075	35.27%
OTHER CHARGES	529,205	9,995	338,142	63.90%
CAPITAL OUTLAY	50,855	8,160	25,761	50.66%
INTERFUND TRANSFERS	376,742	31,396	188,366	50.00%
TOTAL EXPENSE	\$15,840,596	\$1,709,364	\$7,619,956	48.10%
TOTAL SURPLUS/(DEFICIT)	\$206,379	\$1,716,909	\$880,265	

- Overall, General Fund expenditures are 48.1% of budget projections.

- General Fund FY 2017 personnel services are 47.8% of budget. The Salaries line item should be at 50% (13 pay periods out of 26) at this time but due to vacancies in several departments, expenditures are at 45.6% or \$279,564 lower than expected. One reason for the difference is a correction to the distribution of some employees to the Part-Time line item. Some part-time employees were charged to Regular Salaries in the past and they weren't corrected until after the budget was finished. The table below displays the most significant differences.

Department – Division	% of Budget	\$ Difference
Police – Operations	44.4%	\$157,812
Police – Support Services	44.5%	\$15,988
Fire – Operations	48.2%	\$20,456
Public Works – Street Maintenance	47.1%	\$10,893
Total:		<u>\$205,149</u>

- Overtime costs are 63.8% of budget. This line item in the chart above is a combination of overtime and comp time payouts. Comp time can be received in lieu of overtime and can be paid out at the employee's request during the year. The chart below breaks down overtime between Police, Fire and Public Works. Vacancies in several departments have decreased regular salaries but caused an increase in the need for overtime for remaining employees.

Department	Budget	Actual	% of Budget
Police	303,000	137,327	45%
Fire	130,000	147,024	113.1%
Public Works	46,500	21,687	47%

- Holiday pay reflects the contractual commitment to the Police Department to pay all officers for holidays.
- Sick buyback is paid out in February each year and during retirements throughout the year.
- Contractual service costs for FY 2017 are 49.4% of budget and \$331,845 higher than the same period in 2016. This is mainly due to Administration – Computer Consulting (IT) for \$24,037, Administration – Other Contractual Services for \$26,150, Administration – Mosquito Abatement for \$11,528, Community Development (P&Z) – Other Contractual Services for \$18,604, Community Development (Building) – Other Contractual Services for \$23,899, Fire – Paramedic Services for \$71,662 (invoice timing) and Public Works - Other Professional Services (Interim PW Director) for \$99,963. Several other line items showed smaller increases/decreases but these were the most significant differences.
- Commodities are 35.3% of budget and \$66,377 higher than the same period in 2016. This is mainly due to Administration – Computer Software & Hardware for \$28,002 and Public Works – Street Light Maintenance Materials for \$34,119.

- The Interfund Transfers category reflects 6/12 of the budgeted Equipment Replacement Fund transfers.

General Fund Department Overview

The chart below displays the FY 2017 budget by department and the difference between FY 2016 and FY 2017 actual year to date expenditures. The difference in the Community Development Department is due to the contractual planner, contractual code enforcement and contractual inspections services. The difference in the Fire Department is attributed to the addition of the Deputy Fire Chief position and overtime due to vacancies.

General Fund	2017 Amended Budget	Prior Year Comparison			
		FY 2016 YTD Actual	FY 2017 YTD Actual	Dollar Difference	% Change
REVENUE	\$16,046,975	\$8,440,944	\$8,500,222	\$59,278	0.7%
EXPENDITURES					
ELECTED OFFICIALS	176,725	98,806	97,558	(1,248)	-1.3%
ADMINISTRATION	1,532,751	960,476	902,182	(58,294)	-6.1%
FINANCE	438,400	235,335	232,563	(2,772)	-1.2%
COMMUNITY DEVELOPMENT	505,754	250,467	275,639	25,172	10.0%
POLICE	6,849,889	3,029,123	3,134,489	105,366	3.5%
FIRE	4,029,492	1,778,805	2,020,054	241,249	13.6%
FIRE & POLICE COMMISSION	22,610	8,156	9,757	1,601	19.6%
PUBLIC WORKS	2,284,975	874,160	947,714	73,554	8.4%
TOTAL EXPENDITURES	\$15,840,596	\$7,235,328	\$7,619,956	\$384,628	5.3%
GRAND TOTAL SURPLUS (DEFICIT)	206,379		880,265	(325,350)	

Water and Sewer Operating Fund

The Water and Sewer Operating Fund is an Enterprise Fund supported by charges for water and sewer use.

Water and Sewer Operating Revenue Overview

W/S OPERATING	2017 Amended Budget	June Actual	2017 Actual	% of Budget
OPERATING FEES	\$7,010,215	\$686,219	\$3,414,365	48.71%
WATER REVENUE	4,214,910	413,667	2,027,800	48.11%
SEWER REVENUE	2,795,305	272,553	1,386,565	49.60%
FINES	99,500	8,442	49,960	50.21%
LATE FEES	85,000	7,277	43,770	51.49%
TURN ON FEES	3,000	325	1,450	48.33%
RED TAG DELIVERY FEES	11,500	840	4,740	41.22%
CHARGES FOR SERVICES	6,000	0	2,125	35.42%
OTHER INCOME	600	178	2,196	365.92%
INVESTMENT INCOME	5,000	2,634	5,190	103.81%
TOTAL REVENUE	\$7,121,315	\$692,205	\$3,473,836	48.78%

- Water and sewer operating fees are 9.8% of budget projections for June and \$63,281 higher than June 2017. The billed revenue increased due to a 4.9%

increase in usage compared to last year and the rate increases that went into effect in April 2016 and January 2017.

- Fines collected in June were \$8,442 or 8.5% of budget.

Water usage for June was 4.9% (2,470,916 gallons) higher compared to the same period last year, with all service classes showing an increase. The residential service class made up most of the increase, 2,113,267 gallons (5.1%). The area saw no rain for 13 straight days in June with temperatures in that period above 90 degrees for several days. This would have caused increase usage for landscaping and irrigation. Also, residents may have waited until the beginning of June to fill their pools due to the cool wet weather in May. Revenue in June increased by 9.8%. The Village billed \$413,667 in revenue in June for Water fees. The difference between the actual amount billed and the amount in the chart below can be attributed to adjustments made on utility accounts. A chart showing Gallons and \$ amounts billed by Service Class is presented below.

Service Class	June 2016 Gallons	June 2017 Gallons	June 2016 Dollar	June 2017 Dollar
Commercial	7,488,771	7,615,598	\$57,020	\$60,039
Government	1,115,920	1,248,450	5,527	7,579
Utility Meter	156,397	245,188	2,243	2,933
Residential	41,124,639	43,237,906	309,025	339,809
Village	41,470	50,971	452	586
Total:	49,927,197	52,398,113	\$374,267	\$410,946

Water and Sewer Operating Expense Overview

W/S OPERATING	2017 Amended Budget	June Actual	2017 Actual	% of Budget
REVENUE	\$7,121,315	\$692,205	\$3,473,836	48.78%
PERSONNEL SERVICES	2,182,215	163,442	1,065,475	48.83%
<i>SALARIES</i>	1,409,060	105,754	680,178	48.27%
<i>OVERTIME</i>	60,000	3,346	30,232	50.39%
<i>ALLOWANCES</i>	7,500	62	3,312	44.17%
<i>SICK BUYBACK</i>	23,000	739	14,089	61.26%
<i>PART-TIME</i>	0	1,751	10,503	0.00%
<i>HEALTH INSURANCE</i>	369,990	25,574	163,825	44.28%
<i>FICA/MCARE</i>	107,905	8,486	56,118	52.01%
<i>IMRF</i>	192,540	16,629	101,106	52.51%
<i>RETIRE MEDICAL CONTRIB</i>	12,220	1,101	6,111	50.01%
CONTRACTUAL	3,685,655	309,094	1,488,625	40.39%
COMMODITIES	402,170	43,741	143,973	35.80%
OTHER CHARGES	227,050	32,500	227,050	100.00%
CAPITAL OUTLAY	43,100	0	9,856	22.87%
INTERFUND TRANSFERS	91,067	7,589	45,533	50.00%
CAPITAL IMPRVMT SANITARY	555,065	37,499	81,474	14.68%
TOTAL EXPENSE	\$7,186,322	\$593,865	\$3,061,986	42.61%
TOTAL SURPLUS/(DEFICIT)	(\$65,007)	\$98,340	\$411,850	

- Both Water and Sewer Divisions are operating within target levels of the adopted FY 2017 budget. The Water Division is operating at 41% of budget and the Sewer Division is operating at 44% of budget.
- Personnel Services is within the budgeted amount for the fiscal year at 48.3%. Overtime is at 50.4% of budget.
- Sick buyback is paid out in February each year and during retirements.
- The major expense in the Contractual category is the purchase of water from the DuPage Water Commission. The invoice paid in June was for \$233,230 and represents 76% of the expense for the month.

Water and Sewer Capital Revenue Overview

- The Capital Improvement Surcharge (CIS) was increased by \$1.00/1,000 gallons in April 2016 and \$0.90/1,000 in January 2017 to pay for the future improvements at the wastewater treatment facilities, the \$1,000,000 annual water main replacement program and to pay off the IEPA loans for the improvements. Revenue for June was \$206,201 or \$56,843 higher than June 2016, an increase of 38%.

Village of Roselle
 General Fund Balance Sheet
 As of June 30, 2017

Classification	Current YTD Balance
ASSETS	
<i>Current Assets</i>	
Cash & Investments	6,056,954
<i>Current Assets Totals</i>	6,056,954
<i>Current Receivables</i>	
Property Tax Receivable	5,356,959
Other Receivables	292,246
Intergovernmental Receivables	1,126,780
Prepays	45,873
<i>Current Receivables Totals</i>	6,821,858
Due To/From Others	(1,213)
<i>Other Receivables Totals</i>	(1,213)
ASSETS TOTALS	12,877,599
LIABILITIES AND FUND EQUITY	
LIABILITIES	
<i>Current Liabilities</i>	
Payroll Liabilities	419,786
Deferred Revenue	5,355,945
Impact Fees	48,188
Due to Others	230,082
Accounts Payable	35,165
<i>Current Liabilities Totals</i>	6,089,166
LIABILITIES TOTALS	6,089,166
FUND EQUITY	
Fund Balance	5,908,167
DECEMBER 31, 2016 FUND BALANCE	5,908,167
Fund Revenues	(8,500,222)
Fund Expenditures	7,619,956
CURRENT FUND BALANCE	6,788,432
LIABILITIES AND FUND EQUITY	12,877,599

Village of Roselle
General Fund Income Statement
For the period ending June 30, 2017

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUE					
<i>Taxes</i>					
Property Tax	5,352,025	2,287,652	2,738,167	2,613,858	51
Road & Bridge Tax	177,000	75,830	83,105	93,895	47
<i>Taxes Totals</i>	<u>5,529,025</u>	<u>2,363,483</u>	<u>2,821,272</u>	<u>2,707,753</u>	51%
<i>State Shared Taxes</i>					
Personal Property Replacement Tax	27,000	550	20,301	6,700	75
Sales Tax	2,664,560	258,377	1,369,686	1,294,874	51
Income Tax	2,252,725	228,500	1,023,789	1,228,936	45
Local Use Tax	534,935	50,986	298,184	236,751	56
<i>State Shared Taxes Totals</i>	<u>5,479,220</u>	<u>538,413</u>	<u>2,711,960</u>	<u>2,767,260</u>	49%
<i>Local Taxes</i>					
Pull Tab Tax	1,100	0	2,421	(1,321)	220
Auto Rental Tax	1,900	188	945	955	50
Utility Tax Telephone	128,000	9,684	60,358	67,642	47
Hotel/Motel Tax	105,000	7,059	39,104	65,896	37
Eating Establishment Tax	350,000	29,544	179,110	170,890	51
Amusement Tax	34,150	1,062	15,399	18,751	45
Video Rental Tax	13,450	1,122	5,849	7,601	44
Video Gaming Tax	113,420	12,380	62,066	51,354	55
<i>Local Taxes Totals</i>	<u>747,020</u>	<u>61,040</u>	<u>365,252</u>	<u>381,768</u>	49%
<i>Fees</i>					
Engineering Fees	10,000	6,830	9,108	893	91
Fire Dept Review Fees	9,000	575	3,700	5,300	41
Building Permits	200,000	21,314	80,552	119,448	40
Re-Occupancy Fees	10,000	625	3,225	6,775	32
Annexation Fees	6,000	0	1,000	5,000	17
Zoning Fees	2,500	0	2,700	(200)	108
Recording Fees	700	0	0	700	0
Processing Fees	6,000	50	3,358	2,642	56
<i>Fees Totals</i>	<u>244,200</u>	<u>29,394</u>	<u>103,643</u>	<u>140,557</u>	42%
<i>Licenses</i>					
Business Licenses	98,750	4,463	84,099	14,652	85
Alarm Licenses	40,000	19,025	31,851	8,149	80
Liquor Licenses	85,000	800	86,225	(1,225)	101
Vehicle Stickers	700,000	81,237	645,875	54,126	92
<i>Licenses Totals</i>	<u>923,750</u>	<u>105,525</u>	<u>848,049</u>	<u>75,701</u>	92%
<i>Fines</i>					
Local Fines	180,000	17,675	82,367	97,633	46
Compliance Fines	20,000	2,750	11,860	8,140	59
Tow Fines	100,000	7,250	27,600	72,400	28
Court Fines	200,000	11,338	73,542	126,458	37
DUI Tech Fines	20,000	1,576	9,484	10,516	47
Traffic Signal Enforcement	200,000	16,186	85,561	114,439	43
Forfeited Assets	500	1,697	1,697	(1,197)	339
False Alarm	15,000	275	2,675	12,325	18
Liquor Violations	500	0	0	500	0
Community Development Fines	3,000	300	2,240	760	75
<i>Fines Totals</i>	<u>739,000</u>	<u>59,047</u>	<u>297,026</u>	<u>441,974</u>	40%
<i>Charges For Services</i>					
Newsletter Advertising	6,600	120	3,400	3,200	52

Village of Roselle
General Fund Income Statement
For the period ending June 30, 2017

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Recycling Income	5,000	537	2,397	2,604	48
Community Police Services	20,000	2,563	5,699	14,301	29
Other Services	3,000	0	0	3,000	0
LPHS Liaison	219,030	0	120,610	98,420	55
PD/FD Reports	5,500	517	2,137	3,363	39
PD/FD Devl. Oblig	1,500	0	0	1,500	0
Misc Reimb - General	5,000	2,183	10,796	(5,796)	216
Misc Reimb - Police/Fire	13,000	6,967	7,757	5,243	60
Misc Reimb - Public Works	7,500	2,202	5,626	1,874	75
Hazmat Reimbursement	100	0	0	100	0
Roselle Fire District	673,100	78,335	358,793	314,307	53
Ambulance Fees	500,000	56,180	324,670	175,330	65
CPR Training	13,000	0	0	13,000	0
Sidewalk Program	1,250	1,137	1,137	113	91
Tree Program	8,400	163	163	8,238	2
<i>Charges For Services Totals</i>	<u>1,481,980</u>	<u>150,902</u>	<u>843,183</u>	<u>638,797</u>	<u>57%</u>
<i>Other Charges</i>					
Sale of Assets - General	100	0	80	20	80
Sale of Assets - Public Safety	100	169	169	(69)	169
Maps, Codes, Bids	500	0	400	100	80
Cable Franchise	376,000	0	192,674	183,326	51
Natural Gas Franchise	35,980	0	33,836	2,144	94
Retail Sales	2,125	250	554	1,571	26
Misc Income	3,000	240	4,460	(1,460)	149
Misc Over/Short	0	(60)	(13)	13	100
Rental Income - Tower	87,100	0	46,770	40,330	54
Rental Income - Gun Range	4,000	0	0	4,000	0
Rental Income - Property Lease	9,000	1,500	9,000	0	100
Recaptures	0	0	13,413	(13,413)	100
Workers Comp	10,000	13,510	41,957	(31,957)	420
IRMA - General	500	0	0	500	0
IRMA - Police/Fire	0	1,051	3,257	(3,257)	100
IRMA - Public Works	0	0	(371)	371	100
<i>Other Charges Totals</i>	<u>528,405</u>	<u>16,661</u>	<u>346,185</u>	<u>182,220</u>	<u>66%</u>
<i>Grants</i>					
Bulletproof Vest Program	900	0	715	185	79
Roadside Safety	30,000	570	570	29,430	2
Tobacco Enforcement	2,200	0	0	2,200	0
Community Grant	5,000	0	5,000	0	100
State/Local Grants	18,775	0	18,970	(195)	101
<i>Grants Totals</i>	<u>56,875</u>	<u>570</u>	<u>25,254</u>	<u>31,621</u>	<u>44%</u>
<i>Donations</i>					
Miscellaneous Donations	0	0	390	(390)	100
Fireworks Donation	6,500	0	8,045	(1,545)	124
Police Explorers Donation	1,000	0	440	560	44
<i>Donations Totals</i>	<u>7,500</u>	<u>0</u>	<u>8,875</u>	<u>(1,375)</u>	<u>118%</u>
<i>Investment Income</i>					
Interest Income	10,000	5,587	22,344	(12,344)	223
Net Change in Fair Value	0	(4,347)	7,178	(7,178)	100
<i>Investment Income Totals</i>	<u>10,000</u>	<u>1,239</u>	<u>29,522</u>	<u>(19,522)</u>	<u>295%</u>
<i>Interfund Transfers</i>					

Village of Roselle
 General Fund Income Statement
 For the period ending June 30, 2017

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Transfer from MFT	300,000	100,000	100,000	200,000	33
<i>Interfund Transfers Totals</i>	<u>300,000</u>	<u>100,000</u>	<u>100,000</u>	<u>200,000</u>	<u>33%</u>
REVENUE TOTALS	<u>16,046,975</u>	<u>3,426,272</u>	<u>8,500,222</u>	<u>7,546,753</u>	<u>53%</u>
 EXPENDITURES					
Elected Officials	\$176,725	\$37,529	\$97,558	\$79,167	55%
Administration	1,532,751	125,618	902,182	630,569	59%
Finance	438,400	22,579	232,563	205,837	53%
Community Development	505,754	56,422	275,639	230,115	55%
Police	6,849,889	860,600	3,134,489	3,715,400	46%
Fire	4,029,492	426,583	2,020,054	2,009,438	50%
Fire & Police Commission	22,610	1,233	9,757	12,853	43%
Public Works	2,284,975	178,801	947,714	1,337,261	41%
EXPENDITURES TOTALS	<u>15,840,596</u>	<u>1,709,364</u>	<u>7,619,956</u>	<u>8,220,640</u>	<u>48%</u>
Fund 10 - General Fund Totals					
REVENUE TOTALS	<u>16,046,975</u>	<u>3,426,272</u>	<u>8,500,222</u>	<u>7,546,753</u>	<u>53%</u>
EXPENDITURES TOTALS	<u>15,840,596</u>	<u>1,709,364</u>	<u>7,619,956</u>	<u>8,220,640</u>	<u>48%</u>
Fund 10 - General Fund Net Gain (Loss)	<u>206,379</u>	<u>1,716,909</u>	<u>880,265</u>	<u>673,886</u>	

Village of Roselle
Water/Sewer Operating Fund Balance Sheet
As of June 30, 2017

Classification	Current YTD Balance
ASSETS	
<i>Current Assets</i>	
Cash & Investments	2,592,978
<i>Current Assets Totals</i>	2,592,978
<i>Current Receivables</i>	
Interest Receivable	2,542
A/R Utilities	1,129,233
Prepays	541,386
Due To/From Other Funds	0
<i>Current Receivables Totals</i>	1,673,160
Capital Assets	20,229,829
ASSETS TOTALS	24,495,967
LIABILITIES AND FUND EQUITY	
LIABILITIES	
<i>Current Liabilities</i>	
Salaries Payable	83,470
Accounts Payable	56,253
Due to Others	36,674
<i>Current Liabilities Totals</i>	176,396
Non-Current Liabilities	2,001,136
LIABILITIES TOTALS	2,177,532
FUND EQUITY	
Fund Balance	21,906,585
DECEMBER 31, 2016 NET POSITION	21,906,585
Fund Revenues	(3,473,836)
Fund Expenses	3,061,986
CURRENT NET POSITION	22,318,435
LIABILITIES AND FUND EQUITY	24,495,967

Village of Roselle
Water/Sewer Operating
For the period ending June 30, 2017

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUE					
<i>Fees</i>					
Water Sales	4,214,910	413,667	2,027,800	2,187,110	48
Sewer Sales	2,795,305	272,553	1,386,565	1,408,740	50
<i>Fees Totals</i>	<u>7,010,215</u>	<u>686,219</u>	<u>3,414,365</u>	<u>3,595,850</u>	49%
<i>Fines</i>					
Utility Billing Late Fees	85,000	7,277	43,770	41,230	52
Turn On Fees	3,000	325	1,450	1,550	48
Red Tag Fees	11,500	840	4,740	6,760	41
<i>Fines Totals</i>	<u>99,500</u>	<u>8,442</u>	<u>49,960</u>	<u>49,540</u>	50%
<i>Charges For Service</i>					
Misc Reimbursement	1,000	0	0	1,000	0
Meter Sales	5,000	0	2,125	2,875	43
<i>Charges For Service Totals</i>	<u>6,000</u>	<u>0</u>	<u>2,125</u>	<u>3,875</u>	35%
<i>Other Income</i>					
Sale of Assets	500	178	1,600	(1,100)	320
Miscellaneous Income	0	0	165	(165)	100
IRMA - Other	100	0	430	(330)	430
<i>Other Income Totals</i>	<u>600</u>	<u>178</u>	<u>2,196</u>	<u>(1,596)</u>	366%
<i>Investment Income</i>					
Interest Income	5,000	601	8,305	(3,305)	166
Net Change in Fair Value	0	(3,235)	(3,115)	3,115	100
<i>Investment Income Totals</i>	<u>5,000</u>	<u>(2,634)</u>	<u>5,190</u>	<u>(190)</u>	104%
REVENUE TOTALS	<u>7,121,315</u>	<u>692,205</u>	<u>3,473,836</u>	<u>3,647,479</u>	49%
EXPENSE					
Water	4,336,506	340,905	1,794,173	2,542,333	41%
Sewer	2,865,236	252,960	1,267,812	1,597,424	44%
EXPENSE TOTALS	<u>7,201,742</u>	<u>593,865</u>	<u>3,061,986</u>	<u>4,139,756</u>	43%
Fund 51 - Water/Sewer Operating Totals					
REVENUE TOTALS	7,121,315	692,205	3,473,836	3,647,479	49%
EXPENSE TOTALS	7,201,742	593,865	3,061,986	4,139,756	43%
Fund 51 - Water/Sewer Operating Net Gain (Loss)	(80,427)	98,340	411,850	492,277	

Village of Roselle
Investments
June 30, 2017

Purchase Date	CUSIP	Maturity Date	Description	Rate/ Yield	Cost	Fair Value	Par Value
Certificates of Deposit							
8/18/2015	215577006	8/18/2017	CD - Itasca Bank & Trust	0.450%	\$ 102,429.77	\$ 102,429.77	\$ 102,429.77
2/17/2017	2911049274	2/16/2018	CD - Associated Bank	0.900%	102,252.58	102,252.58	102,252.58
5/5/2017	52011048	5/5/2018	CD - Roselle Bank & Trust	0.995%	100,000.00	100,000.00	100,000.00
3/26/2017		3/26/2018	CD - Roselle Bank & Trust	0.750%	131,528.22	131,528.22	131,528.22
6/7/2017		6/7/2018	CD - First Eagle Bank	0.900%	225,211.80	225,211.80	225,211.80
1/22/2016	05580ADR2	1/22/2019	CD - BMW Bank	1.600%	250,000.00	250,382.50	250,000.00
6/17/2016	9497485X1	6/18/2018	CD - Wells Fargo Bank	1.200%	50,000.00	49,854.00	50,000.00
3/21/2017		3/21/2018	CD - BMO Harris Bank		246,252.10	246,252.10	246,252.10
6/28/2016	48125Y5D2	6/28/2019	CD - JP Morgan Chase	1.000%	250,000.00	248,960.00	250,000.00
					\$ 1,457,674.47	\$ 1,456,870.97	\$ 1,457,674.47

Municipal Bonds							
6/22/2016	630412WN0	12/1/2019	GO Bond - Naperville	2.000%	\$ 256,226.61	\$ 254,065.00	\$ 250,000.00
					\$ 256,226.61	\$ 254,065.00	\$ 250,000.00

U.S. Agencies							
1/15/2016	3133EFJM0	4/13/2018	FFCB 0.93%	1.088%	\$ 249,125.00	\$ 249,145.00	\$ 250,000.00
3/15/2016	3134G8MH9	6/15/2018	FHLMC 1.05%	1.050%	250,000.00	249,072.50	250,000.00
3/29/2016	3133EFV38	3/29/2019	FFCB 1.25%	1.250%	250,000.00	248,802.50	250,000.00
3/30/2016	3134G8TX7	12/30/2019	FHLMC 1.375%	1.375%	250,000.00	247,792.50	250,000.00
4/18/2016	3130A7MM4	4/18/2019	FHLB 1.25%	1.250%	250,000.00	248,965.00	250,000.00
4/28/2016	3134G8Z51	4/18/2021	FHLMC 1% Multi-Step	2.200%	250,000.00	248,745.00	250,000.00
4/28/2016	3134G8WU9	12/28/2018	FHLMC 1.05%	1.050%	250,000.00	247,882.50	250,000.00
4/28/2016	3134G8YF0	10/28/2019	FHLMC 1.2%	1.200%	250,000.00	248,065.00	250,000.00
6/28/2016	3134G9SL2	6/28/2019	FHLMC 1.3%	1.300%	250,000.00	247,575.00	250,000.00
6/30/2016	3134G9SK4	6/30/2020	FHLMC 1.5%	1.500%	500,000.00	496,950.00	500,000.00
6/23/2016	3130A8HH9	6/23/2021	FHLB 1.62%	1.620%	250,000.00	244,277.50	250,000.00
6/23/2016	3130A8HG1	9/23/2020	FHLB 1.48%	1.480%	250,000.00	244,580.00	250,000.00
6/30/2016	3130A8EE9	6/30/2021	FHLB 1%	1.000%	250,000.00	249,347.50	250,000.00
6/28/2016	3134G9WB9	12/28/2018	FHLMC 1%	1.000%	250,000.00	248,152.50	250,000.00
6/30/2016	3136G3UE3	12/30/2020	FNMA 1.4%	1.400%	250,000.00	244,375.00	250,000.00
6/30/2016	3134G9WK9	12/30/2019	FHLMC 1.25%	1.250%	250,000.00	247,257.50	250,000.00
6/30/2016	3136G3UE3	12/30/2020	FNMA 1.4%	1.400%	250,000.00	244,375.00	250,000.00
7/29/2016	3136G3XY6	7/28/2021	FNMA 1.0%	1.000%	250,000.00	247,682.50	250,000.00
10/24/2016	3133EGZE8	10/24/2019	FFCB 1.21%	1.210%	250,000.00	247,082.50	250,000.00
10/28/2016	3134GATV6	10/28/2019	FHLMC .75% Multi-Step	1.500%	250,000.00	249,435.00	250,000.00
11/17/2016	3134GAUD4	10/17/2021	FHLMC 1% Multi-Step	2.407%	250,000.00	248,117.50	250,000.00
2/28/2017	3134GA3Y8	2/28/2022	FHLMC 1% Multi-Step	2.453%	250,000.00	249,890.00	250,000.00
2/28/2017	3134GA5F7	2/28/2022	FHLMC 1.75% Multi-Step	2.492%	250,000.00	250,022.50	250,000.00
4/20/2017	3134GBDX7	4/20/2020	FHLMC 1.65%	1.650%	250,000.00	249,107.50	250,000.00
4/20/2017	3134GBJB9	10/20/2021	FHLMC 2%	2.000%	250,000.00	248,730.00	250,000.00
4/26/2017	3134GBHW5	7/27/2020	FHLMC 1.625%	1.625%	250,000.00	249,260.00	250,000.00
					\$ 6,749,125.00	\$ 6,694,687.50	\$ 6,750,000.00

Distribution by Fund		
Certificates of Deposit		
10	General Fund	\$ 828,992.90
23	Equipment Replacement Fund	\$ 578,024.07
31	Debt Service Fund	\$ 49,854.00
		\$ 1,456,870.97
Municipal Bonds		
10	General Fund	\$ 254,065.00
		\$ 254,065.00
U.S. Agencies		
10	General Fund	\$ 1,241,262.50
21	MFT	\$ 198,780.00
23	Equipment Replacement Fund	\$ 1,482,802.50
31	Debt Service	\$ 99,390.00
41	General Capital Projects Fund	\$ 249,347.50
51	Water/Sewer Operating Fund	\$ 1,495,812.50
52	Water/Sewer Equip. Replac. Fund	\$ 494,832.50
53	Water/Sewer Capital Fund	\$ 985,887.50
62	Compensated Absences	\$ 446,572.50
		\$ 6,694,687.50

VILLAGE OF ROSELLE
1.00% MUNICIPAL SALES TAXES
DECEMBER 31, 2017

Month Accrued	Month Received	Fiscal Year								Variance	
		2010	2011	2012	2013	2014	2015	2016	2017		
January	April	148,563.68	163,626.98	158,620.85	177,116.34	183,234.70	159,887.03	181,902.71	178,914.13	(2,988.58)	-1.6%
February	May	151,341.38	168,043.23	183,927.28	164,653.43	167,864.73	179,056.91	190,776.57	226,636.37	35,859.80	18.8%
March	June	176,382.79	199,359.88	199,559.85	193,552.87	195,868.76	198,930.59	220,029.36	258,376.62	38,347.26	17.4%
April	July	171,673.96	201,390.90	203,533.03	209,530.13	179,837.92	188,381.80	209,890.24			
May	August	173,546.78	191,711.83	198,636.36	207,599.22	204,542.05	190,291.37	235,926.06			
June	September	208,260.67	193,260.79	185,579.55	186,790.45	197,510.56	189,531.56	235,471.84			
July	October	194,841.92	216,952.31	199,728.39	197,911.06	195,415.09	198,299.88	192,633.01			
August	November	167,848.49	202,617.78	193,178.31	199,231.51	196,841.36	209,242.86	250,670.49			
September	December	167,775.91	194,887.85	187,374.30	186,340.02	192,121.62	194,304.84	257,171.59			
October	January	190,993.57	190,436.98	176,790.57	179,017.32	188,735.39	205,645.00	234,422.80			
November	February	177,220.86	181,075.20	183,792.29	174,147.61	183,105.18	187,124.76	229,594.03			
December	March	189,677.12	190,262.97	208,906.75	191,298.03	197,179.04	222,031.28	241,742.44			
Sub-Total Sales Tax Receipts		2,118,127.13	2,293,626.70	2,279,627.53	2,267,187.99	2,282,256.40	2,322,727.88	2,680,231.14	663,927.12	(2,016,304.02)	
Approved Budget		2,163,000	2,100,000	2,275,000	2,315,000	2,325,000	2,285,000	2,500,000	2,664,560		
Variance Actual to Budget		(44,872.87)	193,626.70	4,627.53	(47,812.01)	(42,743.60)	37,727.88	180,231.14	(2,000,632.88)		
Increase (Decrease) From Prior Fiscal Year		11,789.70	175,499.57	(13,999.17)	(12,439.54)	15,068.41	40,471.48	357,503.26	(2,016,304.02)		
								592,708.64	663,927.12		12.0%

**VILLAGE OF ROSELLE
STATE INCOME TAX
DECEMBER 31, 2017**

COLLECTION MONTH	DISBURSEMENT MONTH	Fiscal Year								Variance	
		2010	2011	2012	2013	2014	2015	2016	2017		
December	January	170,657.35	158,732.65	164,938.39	182,939.75	209,142.18	185,428.51	224,715.49	195,733.00	(28,982.49)	-12.9%
January	February	180,867.93	196,158.17	190,165.05	215,951.83	221,953.25	276,660.55	245,908.79	226,377.76	(19,531.03)	-7.9%
February	March	111,915.15	97,836.07	126,870.47	121,091.79	126,770.44	120,692.42	142,364.31	118,487.45	(23,876.86)	-16.8%
March	April	174,597.63	168,310.62	196,988.88	210,267.29	221,684.93	246,637.87	220,283.25	228,499.88	8,216.63	3.7%
April	May	228,438.67	215,040.22	286,022.57	388,386.08	344,049.76	408,040.03	310,485.96	305,091.15	(5,394.81)	-1.7%
May	June	121,806.78	135,881.45	150,377.79	131,950.77	128,148.27	169,452.30	148,413.19	157,783.28	9,370.09	6.3%
June	July	171,186.92	176,026.83	193,106.49	202,090.12	212,089.42	239,087.23	211,810.37			
July	August	112,230.76	121,100.88	121,176.46	125,558.60	123,723.90	138,746.71	123,345.66			
August	September	115,096.28	116,564.38	120,197.02	122,492.14	120,988.82	132,148.23	134,729.80			
September	October	167,279.48	185,138.67	189,259.61	213,707.43	215,879.72	232,256.29	199,094.35			
October	November	125,892.66	117,907.33	143,005.76	141,493.08	145,544.80	153,140.19	133,627.77			
November	December	139,230.38	111,014.76	118,017.28	112,937.86	109,440.52	119,765.75	121,063.35			
Total		1,819,199.99	1,799,712.03	2,000,125.77	2,168,866.74	2,179,416.01	2,422,056.08	2,215,842.29	1,231,972.52	<u>(983,869.77)</u>	
Budget		1,861,220	1,800,000	1,850,000	2,034,000	2,175,000	2,200,030	2,350,000	2,252,725		
Variance Actual to Budget		<u>(42,020.01)</u>	<u>(287.97)</u>	<u>150,125.77</u>	<u>134,866.74</u>	<u>4,416.01</u>	<u>222,026.08</u>	<u>(134,157.71)</u>	<u>(1,020,752.48)</u>		
Increase (Decrease) from Prior Fiscal Year		<u>(59,563.52)</u>	<u>(19,487.96)</u>	<u>200,413.74</u>	<u>168,740.97</u>	<u>10,549.27</u>	<u>242,640.07</u>	<u>(206,213.79)</u>	<u>(983,869.77)</u>		
								1,292,170.99	1,231,972.52		-4.7%

**VILLAGE OF ROSELLE
LOCAL USE TAX REVENUES
DECEMBER 31, 2017**

Liability Month	Disbursement Month	Fiscal Year								Variance	
		2010	2011	2012	2013	2014	2015	2016	2017		
January	April	19,261.11	25,073.58	26,421.97	30,731.31	27,183.34	20,821.09	38,380.99	\$41,660.95	3,279.96	8.5%
February	May	15,318.66	26,955.12	23,960.02	23,018.45	26,686.08	40,639.16	39,123.08	39,207.40	84.32	0.2%
March	June	30,570.81	29,385.44	29,621.94	28,891.96	35,233.39	42,847.61	45,972.62	50,985.96	5,013.34	10.9%
April	July	23,265.49	27,454.06	27,318.39	31,708.53	32,481.16	42,058.63	44,778.00			
May	August	22,053.81	26,748.47	28,564.57	28,000.64	34,510.27	40,061.69	43,572.24			
June	September	28,454.54	29,555.26	31,937.59	37,188.50	38,520.36	45,187.76	49,143.07			
July	October	23,654.19	23,655.08	26,392.42	31,992.46	32,846.85	41,895.39	39,110.93			
August	November	22,919.40	28,172.84	29,467.53	29,892.88	35,571.78	38,282.60	42,637.32			
September	December	26,628.93	21,366.96	30,190.38	32,250.47	43,162.70	44,016.23	43,829.52			
October	January	33,500.97	26,869.32	29,340.80	34,610.09	40,838.54	44,328.48	47,801.75			
November	February	26,042.60	27,055.12	30,909.35	32,582.96	38,825.49	43,684.57	46,409.78			
December	March	40,997.96	41,346.89	44,147.60	51,265.46	58,850.03	62,468.96	72,117.79			
Total		312,668.47	333,638.14	358,272.56	392,133.71	444,709.99	506,292.17	552,877.09	131,854.31	(421,022.78)	
Budget		303,600.00	275,000.00	275,000.00	343,700.00	380,000.00	395,000.00	500,000.00	534,935.00		
Variance		9,068.47	58,638.14	83,272.56	48,433.71	64,709.99	111,292.17	52,877.09	(403,080.69)	(421,022.78)	
Increase (Decrease) from Prior Fiscal Year		32,581.73	20,969.67	24,634.42	33,861.15	52,576.28	61,582.18	46,584.92	(421,022.78)		
								123,476.69	131,854.31		6.8%

VILLAGE OF ROSELLE
SIMPLIFIED TELECOMMUNICATIONS TAX
DECEMBER 31, 2017

Accrual Month	Month Vouchered	Fiscal Year								Variance	
		2010	2011	2012	2013	2014	2015	2016	2017		
January	April	124,010.41	132,256.65	98,594.17	94,056.07	85,502.01	75,013.37	63,825.94	60,019.76	(\$3,806.18)	-6.0%
February	May	93,426.99	105,705.38	99,425.69	94,851.68	83,049.56	60,010.74	65,890.42	58,810.67	(\$7,079.75)	-10.7%
March	June	107,647.15	106,386.81	149,311.64	95,689.10	90,115.05	90,497.69	69,428.92	58,106.20	(\$11,322.72)	-16.3%
April	July	95,619.10	115,283.72	97,857.75	94,234.41	80,301.04	70,401.65	64,671.99			
May	August	102,363.41	107,039.87	98,613.35	94,911.91	67,625.61	69,009.51	64,825.01			
June	September	102,412.07	96,082.12	99,985.74	90,094.28	67,599.51	70,249.64	63,001.25			
July	October	105,639.00	95,694.95	96,696.33	91,526.77	67,520.46	72,932.25	60,345.77			
August	November	83,386.14	99,685.08	99,152.66	88,590.18	67,405.82	68,662.80	60,958.88			
September	December	102,449.46	99,087.82	94,883.11	91,538.40	65,761.96	67,289.84	59,348.54			
October	January	95,341.29	96,767.22	99,579.94	90,855.59	64,175.99	66,564.55	60,796.85			
November	February	99,010.19	103,521.22	93,745.59	88,073.11	73,858.89	63,423.20	63,001.86			
December	March	86,924.21	93,311.35	94,826.54	87,035.12	79,675.35	90,073.59	61,414.34			
Total		\$1,198,229.42	\$1,250,822.19	\$1,222,672.51	\$1,101,456.62	\$892,591.25	\$864,128.83	\$757,509.77	\$176,936.63	(\$580,573.14)	
Approved Budget		\$1,231,430	\$1,247,327	\$1,200,000	\$1,225,000	\$1,168,000	\$1,005,000	\$800,000	\$768,000		-20.4%
Variance Actual to Budget		(\$33,200.58)	\$3,495.19	\$22,672.51	(\$123,543.38)	(\$275,408.75)	(\$140,871.17)	(\$42,490.23)	(\$591,063.37)		
								\$199,145.28	\$176,936.63		-11.2%

**VILLAGE OF ROSELLE
VIDEO GAMING TAX
DECEMBER 31, 2017**

Month Accrued	Month Received	Fiscal Year				Variance	
		2014	2015	2016	2017		
January	March	726.46	4,840.76	8,746.15	10,730.61	1,984.46	22.7%
February	April	907.32	4,939.64	9,031.70	9,279.30	247.60	2.7%
March	May	2,823.01	5,535.59	9,289.21	11,159.01	1,869.80	20.1%
April	June	2,237.05	6,796.54	9,981.39	12,380.38	2,398.99	24.0%
May	July	2,626.83	6,646.65	9,919.70			
June	August	2,696.59	5,983.66	9,366.97			
July	September	3,518.53	6,754.90	9,235.35			
August	October	3,801.68	6,534.91	10,625.86			
September	November	2,887.01	7,151.09	11,131.64			
October	December	4,413.89	7,768.13	10,112.98			
November	January	4,258.33	8,248.72	9,939.64			
December	February	4,652.27	8,513.47	8,577.49			
Sub-Total Sales Tax Receipts		35,548.97	79,714.06	115,958.08	43,549.30	(72,408.78)	
Approved Budget		12,250	52,180	76,100	113,420		
Variance Actual to Budget		23,298.97	27,534.06	39,858.08	(69,870.70)		
Increase (Decrease) From Prior Fiscal Year			44,165.09	36,244.02	(72,408.78)		
				37,048.45	43,549.30		17.5%

**VILLAGE OF ROSELLE
EATING ESTABLISHMENT TAX
DECEMBER 31, 2017**

Accrual Month	2010	2011	2012	2013	2014	2015	2016	2017	Fiscal Year Variance	
January		17,692.47	16,166.31	16,954.13	19,420.14	21,443.44	22,161.78	29,235.79	\$7,074.01	31.9%
February		15,200.79	16,429.52	15,788.09	17,974.41	20,389.53	21,298.82	26,881.72	\$5,582.90	26.2%
March		18,755.49	18,615.86	19,058.22	21,591.40	24,990.09	24,243.22	31,372.99	\$7,129.77	29.4%
April		17,454.54	17,145.95	17,616.00	20,009.65	23,197.40	24,452.96	30,817.83	\$6,364.87	26.0%
May		18,235.88	18,052.57	18,822.19	22,057.10	24,882.97	25,157.65	31,905.35	\$6,747.70	26.8%
June		17,904.55	18,767.49	19,442.62	22,090.73	24,631.96	30,820.54			
July		16,885.26	17,378.80	18,766.04	21,320.22	23,318.20	30,708.77			
August		17,135.49	17,415.99	19,051.88	22,411.87	23,243.22	30,299.45			
September	763.55	17,257.02	18,211.40	18,862.72	22,380.37	22,773.05	30,736.48			
October	15,371.59	16,974.22	18,532.60	18,732.38	22,374.72	24,120.08	31,609.51			
November	17,074.35	16,482.58	17,587.03	18,650.19	21,514.52	22,578.77	29,607.23			
December	19,152.25	18,462.64	18,955.55	19,526.75	23,664.28	25,178.60	31,380.38			
Total	\$52,361.74	\$208,440.93	\$213,259.07	\$221,271.21	\$256,809.41	\$280,747.31	\$332,476.79	\$150,213.68	(\$182,263.11)	
Approved Budget	\$0.00	\$150,000.00	\$210,000.00	\$225,000.00	\$240,000.00	\$265,000.00	\$320,800.00	\$350,000.00		
Variance Actual to Budget	\$52,361.74	\$58,440.93	\$3,259.07	(\$3,728.79)	\$16,809.41	\$15,747.31	\$11,676.79	(\$199,786.32)		
							\$117,314.43	\$150,213.68		28.0%

FY 2017 Deferred Capital Outlay Requests



Andrew J. Maglio Mayor
Patty Burns Village Clerk

MEMORANDUM

To: Mayor Maglio, Board of Trustees, and Village Clerk

From: Jeffrey D. O'Dell, Village Administrator

Date: July 20, 2017

Re: **FY 2017 Deferred Capital Outlay Requests**

Per my recommendation and concurrence of the Village Board last fall, several items that were originally included in the FY 2017 Proposed Budget were deferred until a mid-year budget discussion. The purpose for this deferral was due to the State budget uncertainty, completion of the CPSM police department study, further review by the new Public Works Director, and revenue/expenditure trends for the first 6 months of the new fiscal year. With the State budget being adopted, the CPSM study completed, further review conducted by the Public Works Director, and 6 months of revenue/expenditure data in the books, staff recommends and requests Village Board consideration on the items deferred last fall.

Tyler Content Manager (TCM) Document Management Solution (\$23,850):

This item will allow Munis users to scan documents directly for storage and reporting purposes. For example, after accounts payable invoice entry, the invoices can be scanned and linked directly to the entry in Munis. Users can then access the invoice in Munis rather than looking through file cabinet drawers or requesting a copy from the Finance Department. FOIA requests can be streamlined by retrieving documents at employee desks and sending them to the requestor rather than searching the file cabinets, scanning the documents, and emailing them to the requestor. TCM can also be used in the Building Permit module to store and route permit requests and the ancillary documents to application reviewers. Engineering reviews of permits can be routed through Munis to each reviewer to increase the speed of review and provide an audit trail to show who approved the permit request. In Payroll, a copy of each paycheck can be provided to employees on the Employee Self-Serve portal in Munis so the employee can retrieve copies on their own. This item provides a central storage location for all documentation, reducing the amount of time delivering paperwork from one location to another, and eliminating difficulties of finding misfiled documentation. In addition, stored documents are immediately available to all Munis users and citizens based upon security settings. The annual maintenance cost for TCM is \$2,520. **Staff recommends the purchase of this item with funding split between the General Fund (70%) and W/S Operating Fund (30%).**

Police Vehicle Replacement and Equipment Setup (\$69,400): This item represents the purchase of one Ford SUV pursuit vehicle and one Ford sedan detective vehicle. Being replaced are one 2010 Ford Crown Vic with 95,000 miles on it and one 2008 Crown Vic with 118,000 miles on it. Based on age, condition, maintenance requirements, and value of surplus, both vehicles should be replaced. Set-up equipment includes lights, sirens, radios, and console. The SUV set-up will also include a new mounted radar unit. ***Staff recommends the purchase of these vehicles with funding for the replacement vehicles coming from the Equipment Replacement Fund and set-up costs coming from the General Fund.***

Fire Vehicle Replacement and Equipment Set-up (\$47,000): This item represents the purchase of one new command vehicle for the shift commander (Battalion Chief). The vehicle is used to establish first in command and control at fire incidents. Being replaced is the existing 2007 Ford Expedition with 85,000 miles on it. Purchase of this new command vehicle has been deferred since 2015. Based on higher than usual maintenance costs, the vehicle should be replaced. Set-up equipment includes lights, siren, radio, and console. ***Staff recommends the purchase of this vehicle with funding for the replacement vehicle coming from the Equipment Replacement Fund and set-up costs coming from the General Fund.***

Brush Cutter Mower (\$4,000): This item represents the purchase of a new public works mower. There are several areas in the Village with tall weeds and saplings that public works crews do not have a cutter suitable for this type of landscape maintenance. Locations for this maintenance include Mensching, just south of the high school overflow parking lot and lot 457 along Rodenburg Road adjacent to the railroad crossing. This mower is not designed to cut large fields, but will provide maintenance capabilities in other areas that impede pedestrian and vehicular traffic. ***Staff recommends the purchase of this equipment with funding coming from the General Fund.***

Compact Asphalt Roller (\$16,000): This item represents the purchase of new public works pavement patching equipment. Public works crews perform pavement patching regularly due to emergency repairs for underground water main/sewer main repairs, and smaller patches as part of the annual SIP program. While public works crews utilize an existing plate compactor and "jumping jack", a roller with a drum width of 36 inches provides for greater employee safety and improves appearance of the patch. ***Staff recommends the purchase of this equipment with funding coming from the General Fund.***

Pavement Planer (\$16,000): This item represents the purchase of new public works pavement patching equipment. A pavement planer is powered by a skid

steer loader. However, this equipment places stress on the hydraulic system and provides inconsistent results. After further review of this original request, staff believes planing is not suitable for most pavement patches completed by public works crews. ***Staff does not recommend the purchase of this equipment.***

Sidewalk Mudjacking System (\$20,000): This item represents the purchase of new public works sidewalk repair equipment. Mudjacking is an alternative approach to replacing defective sidewalk by using pumps to bring the depressed sidewalk up to its proper level. However, it is not cost effective, is labor intensive, requires a number of pieces of equipment, patching of holes cored for pumping, and mobilization of employees and equipment. The current practice of utilizing temporary barricades, asphalt patch, and eventual planing repair or replacement by a contractor or public works crews is more effective. ***Staff does not recommend the purchase of this equipment.***

Attachment: Police Vehicle Inventory – July 2017

**VILLAGE OF ROSELLE
POLICE VEHICLE INVENTORY JULY 2017**

UNIT #	DESCRIPTION	DUTY	Budget Replacement Estimate	Current MILEAGE	NOTES
701	2013 Ford Taurus B/W	High School	2016	69,930	
702	2014 Ford Explorer B/W	Patrol	2017	74,084	OIC Vehicle
703	2014 Ford Explorer B/W	Patrol	2017	78,615	
704	2016 Ford Explorer Black/Semi- Marked	Patrol	2019	17,071	
705	2016 Ford Explorer - Unmarked	Patrol	2019	18,024	
706	2016 Ford Explorer B/W	Patrol	2019	32,068	
707	2015 Ford Explorer B/W	Patrol	2018	69,336	
708	2016 Ford Explorer B/W	Patrol	2019	32,860	
709	2016 Ford Explorer B/W	Patrol	2019	13,157	
710	2010 Ford Crown Victoria B/W	High School	2013	94,883	
730	2014 Ford Explorer B/W	Command	2021	69,317	Supervisor vehicle
750	2015 Ford Taurus- Gray	DET SGT	2023	25,081	
751	2008 Crown Victoria - Black	DET	2016	117,591	Over 100,000 miles
752	2016 Ford Taurus - Blue	DET	2024	6,846	
771	2013 Ford Taurus - Silver	D/C	2021	41,710	
770	2015 Ford Taurus- Blue	Chief	2023	25,491	
790	2014 Ford E-150	CSO	2019	93,714	Experiencing HVAC issues

**Additional FY 2017 Mid-Year Budget
Recommendations**



Andrew J. Maglio Mayor
Patty Burns Village Clerk

MEMORANDUM

To: Mayor Maglio, Board of Trustees, and Village Clerk

From: Jeffrey D. O'Dell, Village Administrator

Date: July 20, 2017

Re: **Additional FY 2017 Mid-Year Budget Recommendations**

Staff has developed several other mid-year budget item recommendations for further Village Board consideration. These items relate to previous issues discussed with the Village Board, some requiring additional funding besides what has already been included in the budget, or other projects meriting review prior to the FY 2018 proposed budget process.

Village Wide Brush Pick-Up Program: During the FY 2017 budget review process last fall, staff was directed to evaluate the feasibility and value of reestablishing a Village-wide brush pick-up program. Staff reviewed past programs, the current program, conducted a brush pick-up program survey with other municipalities, and researched costs along with the pros and cons for reinstating a new program. Staff shared that information at the April 24 COW meeting. Based on further discussion with the Village Board at that meeting, staff was directed to develop costs required to outsource a brush pick-up program. Attached is a new memorandum highlighting the additional information requested by the Village Board. If the Village Board is interested in reinstating a new brush pick-up program, staff recommends an RFP be developed to further evaluate proposals.

Finance Department Authorized Staffing (\$11,000): Reorganization of the Community Development Department included creation of a new full-time permit coordinator position. As you know, an employee working as a full-time finance assistant was promoted leaving this position vacant in the Finance Department. Finance Director Tom Dahl used the busy vehicle sticker season and time after this period to evaluate staffing needs to complete workload requirements in the department. Based on that evaluation, Tom has recommended we promote a part-time finance assistant to the vacant full-time finance assistant position thereby providing the department with 16 additional hours of staff time to address current workload deficiencies. The part-time finance assistant position would remain vacant. Attached is a memorandum and organization chart providing support for this recommendation and the impact on the current and future budgets.

Bike Lane and Street Thermoplastic Striping Program (\$10,000): The General Capital Projects Fund includes \$15,000 to complete the Village's traditional pavement marking program. Earlier this year, the Village Board authorized a new Bike Lane Striping program. To complete the program, \$18,000 is required. There is also an additional \$7,000 required to complete various crosswalk, stop bars, and other various striping throughout the community. While one option is to complete the bike lane striping program over a two year period, staff recommends completing the entire program in one year along with various other striping needed throughout the community.

Suburban O'Hare Commission (SOC) Member Contribution (\$2,500): The General Fund includes \$5,000 for Suburban O'Hare Commission membership dues. At its last meeting, the SOC Board of Directors discussed an amendment to its by-laws to reflect an annual member contribution of \$2,500 to offset annual legal, administrative, and other routine expenses incurred. SOC has not assessed member contributions for many years. In addition, SOC has requested several one-time contributions from its membership to fund consulting services related to the Chicago Department of Aviation (CDA) Runway Rotation Program (RRP). Since 2015, the Village has contributed \$12,500 toward these consulting services. SOC recently approved a new \$135,000 consulting agreement with JDA Aviation Consultants to develop modeling and recommendations related to the current RRP Test #2 and upcoming RRP Test #3. Several members of SOC have committed to contributions in excess of \$10,000. As was the case with past contributions, I would recommend the Village contribute \$5,000 toward the cost of this new study and use General Fund reserves to pay for the \$2,500 annual member contribution for various administrative costs.

IT Room Conversion Project (\$18,000): Currently, the Village's on-site computer network consultant team occupies a small office on the second floor of the police department. Over the past several months, staff and the consultant have been evaluating moving the consulting team to an unoccupied space on the first floor of the police department where the telecommunicators once resided. This is a much larger space, provides a greater level of security access, and will allow for an equipment staging area in a more controlled environment. With the consulting team comprised of one full-time and one part-time employee, more space for multiple desks and work area is needed. Staff requested a proposal from the contractor who recently completed renovation of the administrative offices of the fire department to renovate the unoccupied space in the police department. Converting this space for our IT consulting team will require amongst other tasks, removal of all existing carpet tile and the platform floor, wall panel removal and replacement, electric and lighting repair and upgrades, installation of new ceiling tiles, and repair of the restroom. Staff recommends completing the project immediately.

Village Hall Interior Signage (\$5,700): When the interior walls in the Village Hall were painted and wallpapered, the building's existing signage was removed. It has become outdated and requires new signage to reflect various ADA and other legal requirements. Staff recommends completing the project immediately and has requested a proposal from a vendor who has provided the Village signage in the past.

Turner Pond Fountain (\$12,000): The Village has various maintenance responsibilities for amenities around Turner Pond. The aerator fountain failed a couple of weeks ago. Its function is to move water around the pond and helps reduce and prevent the buildup of algae and scum. Rollins Aquatic is the company the Village has used to maintain and winterize this aerator fountain. After they attempted to repair it, it was determined it was not salvageable. While purchase of a new fountain could wait until 2018, it does function to maintain the quality of water in the pond. Therefore, staff recommends it be replaced immediately.

Train Horn Quiet Zone Committed Funds: During the FY 2017 budget review process last fall, staff was directed to bring back for further discussion the idea of committing funds from the General Capital Projects Fund for future costs to create a train horn quiet zone along the three downtown railroad crossings. A previous study conducted by Christopher B. Burke identified potential costs of \$155,000 to install the equipment required by the FRA to create a quiet zone. Those costs were very preliminary as any proposal must first be approved by the FRA before a determination on a quiet zone is authorized. While the 5-Year CIP includes funding for this project, committing a portion of fund balance for the project requires action by the Village Board.

Attachments: Brush Pick-Up Program Memo from Jason Bielawski
 Finance Department Staffing Memo from Tom Dahl



MEMORANDUM

To: Jeff O'Dell, Village Administrator

From: Victor C. Ramirez, P.E. Interim Public Works Director

Jason Bielawski, Assistant Village Administrator

Date: July 18, 2017

Re: Village Brush Pick-up Service Consideration

Purpose:

On April 24, 2017, the Committee of the Whole discussed the feasibility of re-establishing a Village-wide brush collection program and directed staff to bring back more information related to re-establishing the program through the use of a contractor versus Public Works personnel. This program would include the collection of tree and bush prunings and would not include yard waste such as leaves or grass clippings.

Background:

Staff contacted the Village of Bloomingdale that provides three brush collection dates per year (spring, summer and fall) through Kramer Tree Service. Bloomingdale's program cost is \$65,000 per year. Due to the size and population similarities between Bloomingdale and Roselle, the contractual cost for one collection could be estimated at \$20,000 to \$30,000. Kramer Tree Service also provides three times per year brush pick-up for unincorporated residents in Bloomingdale Township at a comparable cost. Staff also received information from Republic Services, the Village's refuse contractor, for the cost of collecting brush. Republic Services would bill the Village based on the actual number of employees, trucks, and quantity of brush collected.

Because the Village cannot reasonably estimate the expected volume of brush that residents will put out for collection, the actual cost of the collection is difficult to determine. In discussions with both Kramer Tree Service and Republic Services, it appears a onetime collection, especially in the first year of a program, could result in a heavy participation resulting in a greater cost. The three times per year program tends to spread participation out over the year, provides greater flexibility for residents to put brush out for collection, and would result in faster collection by the contractor due to volume management.

Given the variables with offering brush collection both in the number of contractors that can perform the service and the service level of collection (frequency, type of brush collected, and day of collection), if it is the direction of the Village Board to offer brush collection services, staff would recommend the services be offered in 2018 after staff conducts an RFP in advance of the FY 2018 proposed budget discussions. The RFP would be structured with optional collection service levels allowing the Village Board to evaluate the overall scope and cost of the collection program.



Andrew J. Maglio Mayor
Patty Burns Village Clerk

To: Jeff O'Dell, Village Administrator

From: Tom Dahl, Finance Director

Subject: Finance Personnel

Date: June 28, 2017

With vehicle sticker season now behind us and a month to observe the operations of the Finance Department without Anita I felt this was a good time to address the needs of Finance.

As a department we feel that we need to increase Stephanie's hours to provide better coverage during the week. On Wednesday's and Thursday's there is only Colleen covering the front counter and if she goes on vacation or is sick we have to utilize the rest of the department to cover the counter and answer the phone. In addition, Stephanie has assumed the role of overseeing Business License billing and the additional time on Wednesday and Thursday afternoon would help her keep up-to-date with the paperwork. Stephanie's additional time would also help Colleen with daily activities such as posting payments, processing mail, attending to the counter and answering phone calls. On busy Wednesday's and Thursday's it is often difficult to complete the daily tasks. While we have been able to make it work over the past month I can envision a time when we are stretched very thin when Colleen and another person is out of the office.

I feel it would be in the best interest of the department to offer Stephanie Volland the vacant full-time Finance Assistant position. This would provide us with 16 additional hours per week and give us two people at all times except during their lunches or time off.

The ideal situation would be to have two full-time positions and a part-time position at the front counter, but we would like to take some time to further evaluate our full needs. A part-time position would be at best a 16 hour/week person with scheduled hours on work days that tend to have heavier foot traffic and phone calls such as Monday and Friday. From past experience, our part-time positions have provided flexibility to work additional hours during absences or busy seasons or change their normally scheduled work days to accommodate our needs. Finance could share this person with another department, such as Community Development, if there was a need somewhere else. With training they could fill in for Anita when she is on vacation or on sick leave.

The change from part-time Customer Service Rep to full-time Finance Assistant will have the following effect on the General Fund, Water/Sewer Operating Fund and Parking Lot Fund in FY 2017 and FY 2018:

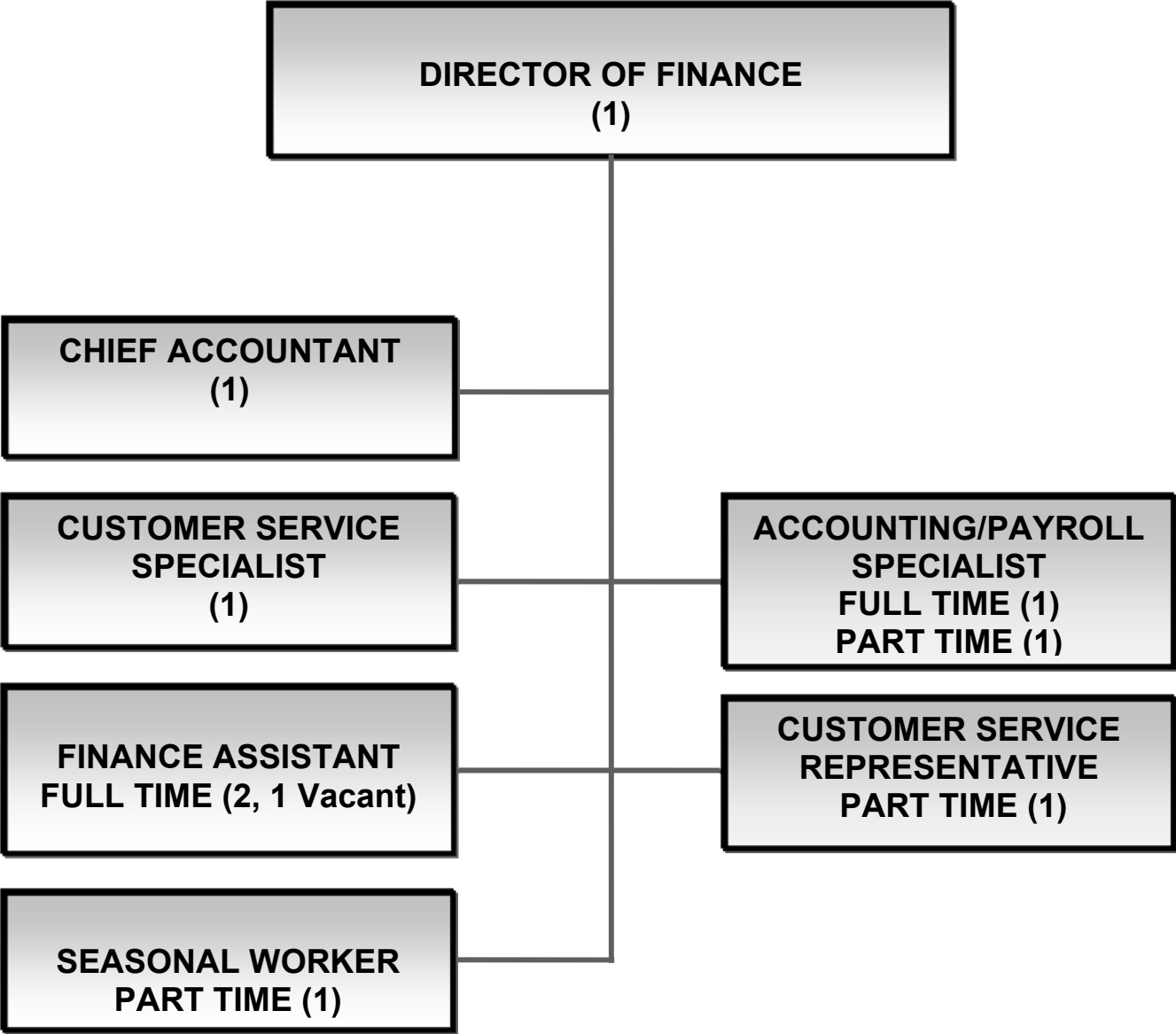
FY 2017 (assumes an 8/1 start date)

General Fund	\$5,675
Water/Sewer	\$4,625
Parking Lot	\$715
Total	<u>\$11,015</u>

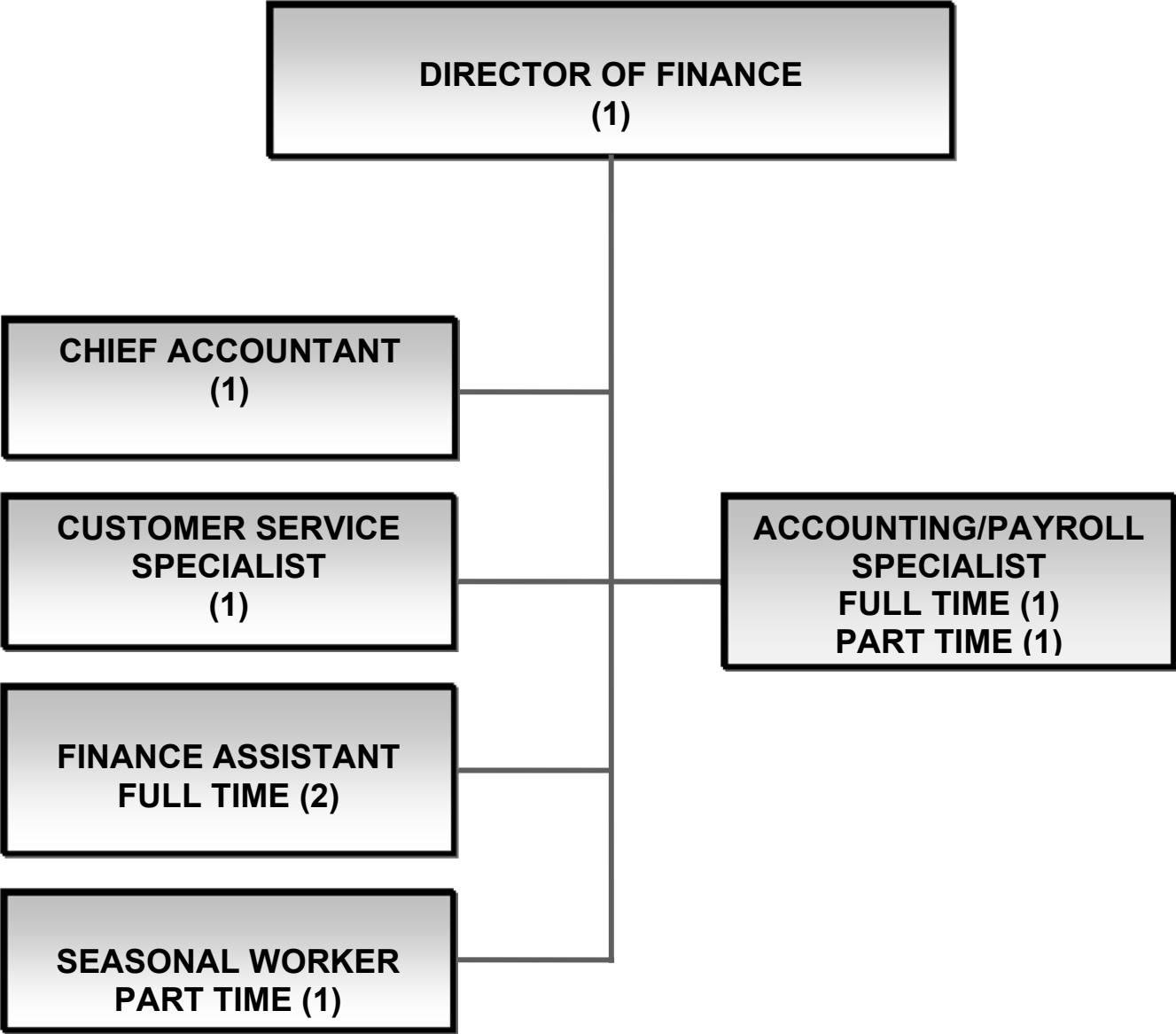
FY 2018

General Fund	\$13,440
Water/Sewer	\$10,960
Parking Lot	\$1,700
Total	<u>\$26,100</u>

Village of Roselle
FINANCE DEPARTMENT



Village of Roselle
FINANCE DEPARTMENT



FY 2017 Budget Scorecard



Village Hall Signage		\$5,645	\$1,054,770
Road and Bike Lane Striping Program		\$10,000	\$1,044,770
Letter of Credit Reimbursement	\$25,000		\$1,069,770
Pavement Study		\$50,000	\$1,019,770
			\$1,019,770
			\$1,019,770
			\$1,019,770
Amended General Capital Projects Fund Budget	\$1,554,400	\$2,309,730	(\$755,330)

Page #	Department	Description	Equipment Replacement Fund			
			Revenues	Expenditures	Difference	FUND BALANCE
			\$419,984	\$335,030	\$84,954	\$892,730
		Budget Carryover Amendment		\$19,345		\$873,385
		Police Vehicles		\$56,500		\$816,885
		Fire Vehicle		\$38,000		\$778,885
						\$778,885
						\$873,385
		Amended Equipment Replacement Fund Budget	\$419,984	\$448,875	(\$28,891)	\$778,885

CAPITAL IMPROVEMENT PROGRAM

FY 2017 - FY 2022

	Actual FY 2016	Budget FY 2017	Estimated FY 2017	Budget FY 2018	Budget FY 2019	Budget FY 2020	Budget FY 2021
BEGINNING AVAILABLE FUNDS	\$1,217,117	\$2,475,728	\$2,475,728	\$1,486,218	\$529,958	\$607,772	\$619,652
REVENUES							
Estimated Revenues							
Electric Utility Tax	677,919	640,000	673,000	640,000	640,000	640,000	640,000
Gas Utility Tax	241,642	290,000	274,000	290,000	290,000	290,000	290,000
Telephone Utility Tax	631,258	640,000	542,000	540,000	540,000	540,000	527,250
Motor Fuel Tax Allotment	579,560	569,075	583,000	560,000	560,000	560,000	560,000
Miscellaneous Reimbursement	8,024	0	25,000	0	0	0	0
Investment Income	11,479	7,000	15,000	7,000	7,000	7,000	7,000
2016 Bonds Property Tax	267,714	268,700	268,700	269,200	269,600	269,900	270,100
Transfers for debt	156,102	97,230	97,230	96,390	95,360	95,605	94,150
Federal BAB's Reimbursement	52,331	50,000	50,054	48,600	45,785	42,725	39,455
Rain Barrel Sales	0	0	400	500	500	500	500
Limited Bonds	2,400,502	0	0	0	0	0	0
Grants/Donations	0	0	0	0	0	0	0
Total Estimated Revenues	\$5,026,532	\$2,562,005	\$2,528,384	\$2,451,690	\$2,448,245	\$2,445,730	\$2,428,455
EXPENDITURES							
Debt Commitments							
2012A Refunding Bonds	113,075	111,075	111,075	114,100	112,000	114,900	112,675
2010A Street Bonds	330,987	324,085	324,085	321,290	317,855	318,675	313,830
2010B Refunding Bonds	306,900	310,050	310,050	292,250	298,500	297,900	296,875
2010C Refunding Bonds	354,488	0	0	0	0	0	0
2016 Limited Tax Bonds	263,962	269,175	269,175	269,675	270,075	270,375	270,575
Total Debt Commitments	\$1,369,411	\$1,014,385	\$1,014,385	\$997,315	\$998,430	\$1,001,850	\$993,955
Non-Project Related Commitments							
MFT Transfer to Gen Fund	300,000	300,000	300,000	300,000	300,000	300,000	300,000
IRMA	118,120	109,000	118,120	110,635	111,000	111,000	111,000
Senior Utility Tax Rebate	4,590	6,000	4,080	6,000	6,000	6,000	6,000
Total Non-Project Related Commitments	\$422,710	\$415,000	\$422,200	\$416,635	\$417,000	\$417,000	\$417,000
Total Commitments	\$1,792,121	\$1,429,385	\$1,436,585	\$1,413,950	\$1,415,430	\$1,418,850	\$1,410,955
REVENUES LESS COMMITMENTS							
Funds Available for Projects	\$4,451,528	\$3,608,348	\$3,567,527	\$2,523,958	\$1,562,772	\$1,634,652	\$1,637,152
The following recommended minimum reserve levels are reflected in the \$1,345,569 2015 Beginning Fund Balance:							
MFT	150,000	522,912					
General Capital	200,000	1,775,101					
Debt Service	166,346	177,716					
Total Reserve	\$516,346	2,475,729					
PROJECTS							
Annual Street Program Projects							
Annual Street Program	1,485,292	772,000	722,828	600,000	600,000	600,000	700,000
Irving Park Rd Corridor	0	200,000	26,338	150,000	0	0	0
Annual Thermoplastic Marking	11,136	15,000	25,000	15,000	15,000	15,000	15,000
Joint Crack Filling	0	0	0	40,000	40,000	40,000	40,000
Pavement Management Study	0	0	50,000	0	0	0	0
Pavement Patching	0	50,000	36,700	50,000	50,000	50,000	50,000
Total Estimated Street Program Costs	\$1,496,427	\$1,037,000	\$860,866	\$855,000	\$705,000	\$705,000	\$805,000
Annual STP Projects							
Rodenburg Road	7,955	0	7,855	113,000	0	0	0
Central Ave	72,198	275,500	14,440	250,000	0	0	0
Maple Ave	138,387	0	7,832	0	0	0	0
Total Estimated STP Project Costs	\$218,540	\$275,500	\$30,127	\$363,000	\$0	\$0	\$0
Estimated Stormwater Project Costs							
Stormwater Management Study	0	0	0	0	0	0	0
Stormwater Utility Feasibility	0	0	0	0	0	0	0
Miscellaneous Stormwater Projects	7,432	75,000	75,000	75,000	75,000	75,000	75,000
Yard Flooding Assistance Program	2,079	30,000	3,000	30,000	30,000	30,000	30,000
Lexington Ave Sewer Lining	0	125,000	136,603	0	0	0	0
Central Ave Culvert Lining	0	0	20,284	0	0	0	0
Hill Street Culvert Replc	0	0	0	0	0	0	0
Total Stormwater Project Costs	\$9,511	\$230,000	\$234,887	\$105,000	\$105,000	\$105,000	\$105,000
Municipal Buildings and Facilities							
Train Station Signage	33,650	0	0	0	0	0	0
Main Street Plaza Improvements	0	0	0	0	0	0	0
PD Facilities Repairs & Maint	36,366	55,000	0	36,000	0	0	0
PW Building Repairs & Mai	0	68,000	70,000	475,000	50,000	0	0
VH Repairs & Maint	0	220,000	45,615	0	45,000	0	0

CAPITAL IMPROVEMENT PROGRAM

FY 2017 - FY 2022

	Actual FY 2016	Budget FY 2017	Estimated FY 2017	Budget FY 2018	Budget FY 2019	Budget FY 2020	Budget FY 2021
Fire Station Maint/Repairs	100,669	149,330	141,332	110,000	0	0	0
Municipal Complex Sign	0	0	13,836	0	0	0	0
Veterans Memorial Park Sign	0	5,400	4,500	0	0	0	0
Historical Bldgs Reprs & Ma	1,310	0	0	0	0	0	0
Total Municipal Buildings and Facilities	\$171,995	\$497,730	\$275,283	\$621,000	\$95,000	\$0	\$0
Emerald Ash Borer Management Program							
Ash Tree Removal	15,882	15,000	15,000	0	0	0	0
Ash Tree Treatments	33,375	8,900	9,059	0	0	0	0
Tree Replacement Planting	0	30,000	30,000	30,000	30,000	30,000	30,000
Tree Survey	7,579	8,000	3,290	0	0	0	0
Total Ash Borer Management Program	\$56,837	\$61,900	\$57,349	\$30,000	\$30,000	\$30,000	\$30,000
Street Sign Replacement Program							
Sign Making System	0	20,000	20,000	0	0	0	0
Regulatory Street Sign Replacement	0	0	0	20,000	20,000	20,000	20,000
Total Street Sign Replacement	\$0	\$20,000	\$20,000	\$20,000	20,000	20,000	20,000
Train Horn Quiet Zone Improvements							
Rodenburg Rd Safety Measurers	22,491	0	0	0	0	0	0
Roselle Rd, Prospect St, & Park Safety Measure	0	0	0	0	0	155,000	0
Total Train Horn Quiet Zone Improvements	\$22,491	\$0	\$0	\$0	\$0	\$155,000	\$0
Total Project Costs	\$1,975,800	\$2,122,130	\$1,478,511	\$1,994,000	\$955,000	\$1,015,000	\$960,000
Funds Available for Projects	\$4,451,528	\$3,608,348	\$3,567,527	\$2,523,958	\$1,562,772	\$1,634,652	\$1,637,152
Ending Available Funds	\$2,475,728	\$1,486,218	\$2,089,016	\$529,958	\$607,772	\$619,652	\$677,152