



AGENDA ITEM # 5A.5

**AGENDA ITEM EXECUTIVE SUMMARY
Village Board Meeting
December 3, 2018**

Item Title: 2018 Property Tax Levy Ordinance

Staff Contact: Tom Dahl, Director of Finance

VILLAGE BOARD ACTION

Pass an Ordinance Authorizing the Levy and Collection of Taxes for the General Corporate Purposes for Fire Protection, Police Protection, Illinois Municipal Retirement, Paramedic Services, Debt Service, Police Pension and Firefighters Pension for the Fiscal Year Commencing on January 1, 2019 and Ending on December 31, 2019 for the Village of Roselle, DuPage and Cook Counties, Illinois.

Executive Summary:

The Village Board first discussed the proposed 2018 tax levy on October 8, 2018 during the regular Village Board meeting. During the meeting, the Village Board adopted a resolution directing the preparation of the 2018 tax levy ordinance in the amount of \$5,815,439. This levy amount is based on \$25,000,000 of new construction growth during the year. As in prior years, the levy is based on a higher estimate of total EAV to ensure the Village captures all new growth actually realized during the year.

The Village's 2017 equalized assessed valuation (EAV) is \$729,171,333, an increase of 5.8% over the 2016 EAV. From 2009-2014, Roselle's EAV declined from \$861,611,044 to \$611,361,896, an average of 6% each year. The increase over the past three years is a positive sign that the real estate market is finally turning around. The 2018 EAV for DuPage County will not be available until April 2019 and Cook County's EAV will not be available until June/July 2019.

For illustration purposes only, a home with an EAV of \$66,660 (a market value of approximately \$200,000) in 2018 may pay taxes of \$498 to the Village of Roselle. Assuming valuations do not change, the Village's portion of the levy for this home will increase nine dollars. These dollars will vary based on eligible tax reductions for homeowner, senior or veteran's exemptions.

Implications:

Is this item budgeted? NA

Any other implications to be considered? Prior to December 25, 2018, the Village must have on file with both Cook and DuPage County Clerk's office its 2018 tax levy ordinance. The Village will receive proceeds from the 2018 tax levy in FY 2019.

Attachments:

An ordinance authorizing the 2018 Tax Levy in the amount of \$5,815,439.

ORDINANCE NO. 2018-

AN ORDINANCE AUTHORIZING THE LEVY AND COLLECTION OF TAXES FOR THE GENERAL CORPORATE PURPOSES FOR FIRE PROTECTION, POLICE PROTECTION, ILLINOIS MUNICIPAL RETIREMENT, PARAMEDIC SERVICES, DEBT SERVICE, POLICE PENSION, AND FIREFIGHTERS PENSION FOR THE FISCAL YEAR COMMENCING ON JANUARY 1, 2019 AND ENDING ON DECEMBER 31, 2019, FOR THE VILLAGE OF ROSELLE, DUPAGE AND COOK COUNTIES, ILLINOIS

BE IT ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES of the Village of Roselle, DuPage and Cook Counties, Illinois, THAT

SECTION 1: LEVYING CLAUSE The total sum of \$5,815,439 or so much thereof as may be authorized by law to defray all general corporate and municipal expenses and liabilities of the Village of Roselle for the fiscal year commencing on the 1st day of January, 2019, and ending on the 31st day of December, 2019, for the Village of Roselle, Illinois be and the same are hereby levied for the purpose specified

SECTION 2. ELECTED OFFICIALS

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Personnel Services</u>		
Regular Salaries	77,495	
Part-Time Salaries	18,190	
FICA/MCARE/IMRF	<u>14,640</u>	
Sub-Total	\$110,325	
<u>Contractual Services</u>		
Municipal Code Revisions	6,500	
Advertising/Legal Notices	1,000	
Printing & Duplicating	200	
Meetings & Conferences	8,450	
Membership Dues	40,630	
Other Contractual Services	1,000	
IT User Charge	4,600	
Fingerprint Checks	<u>1,000</u>	
Sub-Total	\$63,380	
<u>Commodities</u>		
Publications	850	
Office Supplies	700	
Flags	<u>500</u>	
Sub-Total	\$2,050	

Section 2 Continued - ELECTED OFFICIALS

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Other Charges</u>		
Public Relations	3,250	
Awards & Recognition	3,300	
Business Expenses	420	
Recording Fees	<u>2,500</u>	
Sub-Total	\$9,470	
 SECTION 2 - Total Elected Officials	 <u><u>\$185,225</u></u>	 <u><u>\$12,825</u></u>

SECTION 3. BOARD OF FIRE AND POLICE COMMISSION

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Personnel Services</u>		
Overtime	1,000	
FICA/MCARE/IMRF	<u>190</u>	
Sub-Total	\$1,190	
 <u>Contractual Services</u>		
Contractual Legal Services	1,000	
Medical & Hospital Services	7,200	
Testings	12,500	
Personnel Review Expenses	9,600	
Police Officer Recruitment	400	
Advertising/Legal Notices	60	
Meetings & Conferences	1,350	
Membership Dues	400	
Other Contractual	<u>100</u>	
Sub-Total	\$32,610	
 SECTION 3 - Total Board of Fire and Police Commission	 <u><u>\$33,800</u></u>	 <u><u>-0-</u></u>

SECTION 4. ADMINISTRATION DEPARTMENT

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Personnel Services</u>		
Regular Salaries	268,710	
Overtime	250	
Allowances	6,600	
Sick Leave Pay	4,700	
Part-Time Salaries	49,145	
Employees Group Insurance	33,210	
FICA/MCARE/IMRF	56,375	
ICMA	<u>3,500</u>	
Sub-Total	\$422,490	
 <u>Contractual Services</u>		
Village Attorney	39,930	
Contractual Legal Services	29,700	
Medical & Hospital Services	6,500	
Flex Spending Plan	1,500	
Office Equipment Maintenance	5,000	
Facilities Maintenance	37,985	
Historical Buildings Facilities Maint.	1,500	
Landscaping/Snow Removal Maint.	8,500	
Advertising	1,000	
Printing & Duplicating	500	
Telephone	3,400	
Natural Gas	14,500	
Meetings & Conferences	9,550	
Postage	14,000	
Membership Dues	4,185	
Other Contractual Services	9,850	
IT User Fee	36,830	
Mosquito Abatement	<u>46,120</u>	
Sub-Total	\$270,550	
 <u>Commodities</u>		
Publications	1,450	
Office Supplies	5,000	
Facilities Maintenance	3,000	
Small Equipment & Tools	900	
Food & Coffee Supplies	300	
Other Commodities	<u>800</u>	
Sub-Total	\$11,450	

Section 4 Continued - ADMINISTRATION DEPARTMENT

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Other Charges</u>		
Unemployment Ins. Claims & Judgments	2,000	
Employee Bonds	250	
Public Relations	5,000	
Tuition Reimbursement	6,000	
Recycling Program	7,000	
Revenue Sharing	150,005	
IRMA Charges	145,340	
Insurance Deductible	53,000	
Newsletter	16,000	
Special Events	39,600	
Contributions to Other Organizations	<u>25,000</u>	
Sub-Total	\$449,195	
 <u>Capital Outlay</u>		
Other Machinery & Equipment	<u>1,940</u>	
Sub-Total	\$1,940	
 <u>Interfund Transfers</u>		
Transfer to Equipment Replacement	<u>9,355</u>	
Sub-Total	\$9,355	
 SECTION 4 - Total Administration		
Department	<u>\$1,164,980</u>	<u>\$69,355</u>

SECTION 5. FINANCE DEPARTMENT

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Personnel Services</u>		
Regular Salaries	197,405	
Overtime	1,000	
Allowances	600	
Sick Leave Pay	1,400	
Part-Time Salaries	23,065	
Employee Group Insurance	41,045	
FICA/MCARE/IMRF	<u>41,100</u>	
Sub-Total	\$305,615	

Section 5 Continued - FINANCE DEPARTMENT

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Contractual Services</u>		
Auditing Services	21,950	
Other Professional Services	14,645	
Office Equipment Maintenance	1,000	
Advertising/Legal Notice	1,600	
Printing & Duplicating	6,325	
Meetings & Conferences	2,905	
Membership Dues	1,385	
Other Contractual Services	6,895	
IT User Fees	<u>9,210</u>	
Sub-Total	\$65,915	
 <u>Commodities</u>		
Publications	750	
Office Supplies	2,500	
Computer Hardware/Software	600	
Small Tools	<u>550</u>	
Sub-Total	\$4,400	
 SECTION 5 - Total Finance Department	 <u>\$375,930</u>	 <u>\$34,460</u>

SECTION 6. POLICE DEPARTMENT

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Personnel Services</u>		
Regular Salaries	3,519,655	
Overtime	303,500	
Allowances	2,700	
Holiday Pay	102,635	
Sick Leave Pay	64,000	
Employee Group Insurance	639,445	
FICA/MCARE/IMRF	361,545	
ICMA Contribution	7,130	
Police Pension Fund	<u>1,372,345</u>	
Sub-Total	\$6,372,955	

Section 6 Continued - POLICE DEPARTMENT

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Contractual Services</u>		
Village Prosecutor	70,000	
Medical & Hospital Services	3,500	
Office Equipment Maintenance	3,500	
Automotive Equipment Maintenance	5,000	
Automotive Equipment - Accidents	1,000	
Facilities Maintenance	64,000	
Landscaping/Snow Removal Maint.	5,300	
Other Equipment Maintenance	2,500	
Communications Equipment Maint.	5,700	
Preempt Devices Maint	2,500	
Printing & Duplicating	5,000	
Telephone	30,000	
Natural Gas	2,500	
Meetings & Conferences	41,900	
Mileage Reimbursement	2,000	
Postage	7,500	
Membership Dues	32,680	
Animal Impoundment	3,000	
Rental - Equipment	76,770	
Other Contractual Services	42,250	
IT User Fees	207,170	
DuPage Child Advocacy	3,500	
Ducomm Communication	<u>373,360</u>	
Sub-Total	\$990,630	
<u>Commodities</u>		
Publications	1,500	
Office Supplies	15,600	
Computer Hardware/Software	31,440	
Photographic Supplies	1,000	
Automotive Supplies - Fuel	67,520	
Automotive Supplies	28,000	
Materials to Maintain Other Equipment	3,000	
Supplies for Other Equipment	10,500	
Facilities Maintenance Supplies	3,000	
Small Equipment & Tools	10,000	
Clothing	32,000	
Protective Clothing	8,500	
Safety & Medical Supplies	5,000	
Child Safety Equipment/Supplies	500	
Lab Supplies	3,000	
Food & Coffee Supplies	2,000	
Training Supplies	3,000	
Crime Prevention Supplies	6,000	
Other Commodities	<u>1,500</u>	
Sub-Total	\$233,060	

Section 6 Continued - POLICE DEPARTMENT

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Other Charges</u>		
Special Investigations	1,500	
Prisoner Expenses	500	
Explorer Post #151	<u>1,000</u>	
Sub-Total	\$3,000	
<u>Interfund Transfers</u>		
Transfer to Equipment Replacement	<u>38,600</u>	
Sub-Total	\$38,600	
<u>Capital Outlay</u>		
Vehicle Equipment Set-Up	9,000	
Office Machinery & Equipment	20,000	
Other Machinery & Equipment	<u>93,040</u>	
Sub-Total	\$122,040	
SECTION 6 - Total Police Department	<u>\$7,760,285</u>	<u>\$2,975,239</u>

SECTION 7. FIRE DEPARTMENT

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Personnel Services</u>		
Regular Salaries	1,466,770	
Overtime	131,000	
Allowances	3,975	
Holiday Pay	19,725	
Sick Leave Pay	11,225	
Part-Time Salaries	356,300	
Employee Group Insurance	276,460	
FICA/MCARE/IMRF	169,215	
ICMA Contribution	6,695	
Retirement Health Savings	15,630	
Fire Pension	<u>383,930</u>	
Sub-Total	\$2,840,925	
<u>Contractual Services</u>		
Medical & Hospital Services	15,000	
Computer Maintenance	12,550	
Office Equipment Maintenance	2,180	
Automotive Equipment Maintenance	27,900	
Automotive Equipment Maint. - Accidents	500	
Facilities Maintenance	23,640	
Landscaping/Snow Removal Maint.	6,360	
Fire Equipment Maintenance	13,350	

Section 7 Continued - FIRE DEPARTMENT

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Contractual Services - continued</u>		
Maintenance of Other Equipment	10,420	
Communications Equipment Maint.	10,175	
Svcs to Maint. Traffic Signal Preemption	2,500	
Printing & Duplicating	2,250	
Telephone	9,685	
Natural Gas	8,540	
Meetings & Conferences	39,830	
Postage	250	
Membership Dues	6,710	
Paramedic	717,185	
Other Contractual Services	2,550	
IT User Fees	119,700	
Ducomm Communication	<u>108,255</u>	
Sub-Total	\$1,139,530	
<u>Commodities</u>		
Publications	1,900	
Office Supplies	3,500	
Computer Hardware/Software	500	
Photographic Supplies	400	
Automobile Supplies - Fuel	38,350	
Automobile Supplies	25,000	
Facilities Maintenance Supplies	12,800	
Small Equipment & Tools	25,250	
Safety Equipment & Supplies	6,850	
Clothing	18,050	
Protective Clothing	30,300	
Food & Coffee Supplies	2,000	
Training Supplies	7,000	
Fire Prevention Supplies	6,000	
Medical Supplies	10,040	
EMA Supplies	12,000	
Other Commodities	<u>1,000</u>	
Sub-Total	\$200,940	
<u>Other Charges</u>		
Explorer Post #383	<u>2,850</u>	
Sub-Total	\$2,850	
<u>Interfund Transfers</u>		
Transfer to Equipment Replacement	<u>233,560</u>	
Sub-Total	\$233,560	

Section 7 Continued - FIRE DEPARTMENT

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Capital Outlay</u>		
Vehicle Equipment Set-Up	6,500	
Other Machinery & Equipment	<u>77,500</u>	
Sub-Total	\$84,000	
 SECTION 7 - Total Fire Department	 <u>\$4,501,805</u>	 <u>\$2,506,390</u>

SECTION 8. COMMUNITY DEVELOPMENT DEPARTMENT

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Personnel Services</u>		
Regular Salaries	305,305	
Overtime	300	
Allowances	600	
Sick Leave Pay	3,500	
Part-time Salaries	119,010	
Employee Group Insurance	61,095	
FICA/MCARE/IMRF	<u>68,815</u>	
Sub-Total	\$558,625	
 <u>Contractual Services</u>		
Health Officer	4,500	
Building Inspection Services	30,000	
Other Professional Services	115,000	
Office Equipment Maintenance	100	
Automotive Equipment Maintenance	600	
Weed Cutting	1,000	
Advertising/Legal Notices	750	
Printing & Duplicating	1,500	
Telephone	720	
Meetings & Conferences	4,540	
Membership Dues	910	
Other Contractual Services	900	
IT User Fees	<u>18,415</u>	
Sub-Total	\$178,935	

Section 8 Continued - COMMUNITY DEVELOPMENT DEPARTMENT

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Commodities</u>		
Publications	600	
Office Supplies	5,700	
Automotive Supplies - Fuel	1,190	
Automotive Supplies	500	
Small Equipment & Tools	200	
Clothing	<u>300</u>	
Sub-Total	\$8,490	
<u>Other Charges</u>		
Zoning Bd./Planning & Zoning Comm.	<u>195</u>	
Sub-Total	\$195	
<u>Interfund Transfers</u>		
Transfer to Equipment Replacement	<u>985</u>	
Sub-Total	\$985	
SECTION 8 - Total Community Development	<u>\$747,230</u>	<u>\$58,595</u>

SECTION 9. PUBLIC WORKS DEPARTMENT

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Personnel Services</u>		
Regular Salaries	801,590	
Overtime	57,100	
Allowances	6,000	
Sick Leave Pay	8,500	
Part-Time Salaries	19,780	
Employee Group Insurance	176,280	
FICA/MCARE/IMRF	160,965	
Retirement Medical Contribution	<u>4,965</u>	
Sub-Total	\$1,235,180	
<u>Contractual Services</u>		
Architectural & Engineering	9,000	
Controlled Burn	9,390	
Medical Services	750	
Other Professional Services	88,350	
Office Equipment Maintenance	745	
Automotive Equipment Maintenance	9,700	
Automotive Equipment Maint. - Accidents	500	
Facilities Maintenance	30,175	
Grounds Maintenance	21,000	
Other Equipment Maintenance	5,100	

Section 9 Continued - PUBLIC WORKS DEPARTMENT

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Contractual Services - continued</u>		
Communications Equipment Maint.	500	
Services to Maintain Streets	75,000	
Services to Maintain Sidewalks/Curbs	5,000	
Stormwater Facilities Maintenance	75,000	
Street Lights Maintenance	8,500	
Street Lights Maintenance - Accidents	5,000	
Services to Maintain Traffic Signals	15,000	
Accident - Traffic Signals	1,000	
Tree Maintenance Services	20,000	
Tree Planting	2,000	
Dumping/Hauling Fees	12,000	
Advertising/Legal Notices	600	
Printing & Duplicating	500	
Telephone	5,830	
Electricity	57,100	
Natural Gas	9,970	
Meetings & Conferences	6,600	
Postage	200	
Membership Dues	1,250	
Salt Creek Workgroup Fee	8,860	
Snow Removal Service - Streets	10,000	
Snow Removal Service - Sidewalks	30,000	
Rentals - Equipment	5,750	
Weather Forecasting Services	1,200	
Other Contractual Services	1,435	
IT User Fees	<u>64,455</u>	
Sub-Total	\$597,460	
<u>Commodities</u>		
Publications	1,400	
Office Supplies	2,400	
Automotive Supplies - Fuel	26,055	
Automotive Supplies	36,500	
Street Maintenance Materials	25,000	
Road Salt	64,000	
Street Signs	16,000	
Mtls to Maintain Storm Water Facilities	20,000	
Mtls to Maintain Street Lights	35,600	
Mtls for Misc. Equipment	10,000	
Facilities Maintenance Supplies	1,800	
Small Equipment & Tools	12,430	
Clothing	200	
Safety Equipment/Supplies	3,250	
Food & Coffee Supplies	500	
Other Commodities	<u>500</u>	
Sub-Total	\$255,635	

Section 9 Continued - PUBLIC WORKS DEPARTMENT

	<u>AMOUNT BUDGETED</u>	<u>AMOUNT LEVIED</u>
<u>Other Charges</u>		
IEPA Permits	<u>1,000</u>	
Sub-Total	\$1,000	
 <u>Interfund Transfers</u>		
Transfer to Equipment Replacement	<u>117,500</u>	
Sub-Total	\$117,500	
 <u>Capital Outlay</u>		
Other Machinery & Equipment	<u>2,040</u>	
Sub-Total	\$2,040	
 SECTION 9 - Total Public Works Department	 <u>\$2,208,815</u>	 <u>\$158,575</u>
	\$16,978,070	\$5,815,439

SECTION 10. SUMMARY

AMOUNT
LEVIED

OF THE FOREGOING ANNUAL TAX LEVY THE AMOUNT TO BE
LEVIED FOR GENERAL CORPORATE PURPOSES AS SET FORTH
IN DETAIL UNDER THE HEADING "LEVY" AS PROVIDED BY
STATUTE IS THE SUM OF.....\$554,068

OF THE FOREGOING ANNUAL TAX LEVY THE AMOUNT TO BE
LEVIED FOR THE MAINTENANCE AND CONDUCT OF A POLICE
PROTECTION SYSTEM IN ADDITION TO ALL OTHER TAXES IS
THE SUM OF.....\$1,300,000

OF THE FOREGOING ANNUAL TAX LEVY THE AMOUNT TO BE
LEVIED FOR THE POLICEMEN'S PENSION FUND IN ADDITION
TO ALL OTHER TAXES IS THE SUM OF\$1,368,342

OF THE FOREGOING ANNUAL TAX LEVY THE AMOUNT TO BE
LEVIED FOR THE MAINTENANCE AND CONDUCT OF A FIRE
PROTECTION SYSTEM IN ADDITION TO ALL OTHER TAXES IS
THE SUM OF\$1,300,000

OF THE FOREGOING ANNUAL TAX LEVY THE AMOUNT TO BE
LEVIED FOR THE FIREFIGHTERS' PENSION FUND IN
ADDITION TO ALL OTHER TAXES IS THE SUM OF\$363,878

NONCAPPED FIREFIGHTERS' PENSION FUND

OF THE FOREGOING ANNUAL TAX LEVY THE AMOUNT TO BE
LEVIED FOR THE FIREFIGHTERS' PENSION FUND PURSUANT TO
PA-93-0689 IN ADDITION TO ALL OTHER TAXES IS THE SUM OF.....\$19,151

OF THE FOREGOING ANNUAL TAX LEVY THE AMOUNT TO BE
LEVIED FOR THE MAINTENANCE AND CONDUCT OF AN
ILLINOIS MUNICIPAL RETIREMENT FUND IN ADDITION TO
ALL OTHER TAXES IS THE SUM OF\$250,000

OF THE FOREGOING ANNUAL TAX LEVY THE AMOUNT TO BE
LEVIED FOR THE MAINTENANCE AND CONDUCT OF AN
EMERGENCY MEDICAL PARAMEDIC AMBULANCE SYSTEM IN
ADDITION TO ALL OTHER TAXES IS\$660,000

OF THE FOREGOING ANNUAL TAX LEVY THE AMOUNT TO BE
LEVIED FOR DEBT SERVICE IN ADDITION TO ALL OTHER
TAXES IS THE SUM OF\$0

GRAND TOTAL

\$5,815,439

SECTION 11. FILING WITH THE COUNTY CLERK. The Clerk of the Village of Roselle is hereby directed to file with the County Clerk of DuPage County and the County Clerk of Cook County, Illinois within the time specified by Statute, a copy of this Ordinance duly certified by the Village Clerk.

SECTION 12. PARTIAL INVALIDITY. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of remaining portions of this Ordinance.

SECTION 13. EFFECTIVE DATE. That this Ordinance shall be in full force and effect from and after its passage and approval and publication in pamphlet form as directed by the Board of Trustees and all Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance are hereby repealed.

PASSED and APPROVED this 3rd day of December, 2018.

PUBLISHED in pamphlet form this 4th day of December, 2018.

AYES:

NAYS:

ABSENT:

Mayor, Village of Roselle

ATTEST:

Village Clerk