



AGENDA ITEM #14B

**AGENDA ITEM EXECUTIVE SUMMARY
Village Board Meeting
3/13/2023**

Item Title: **FY 2022 Budget Amendment**

Staff Contact: Tom Dahl, Director of Finance

OLD BUSINESS

VILLAGE BOARD ACTION:

Pass an ordinance amending the FY 2022 Budget for the General Fund, Foreign Fire Insurance Fund, Gary Avenue Business District Fund, Irving Park Rd Business District Fund, American Rescue Plan Act Fund, TIF #4 East Irving Park Road Fund, Water/Sewer Operating Fund, Parking Lot Operating Fund, Information Technology Fund and Firefighters' Pension Fund.

Executive Summary:

At the end of every fiscal year expenditures are reviewed and then compared to the adopted budget limits. If expenditures exceed budget limits in an individual fund, the adopted budget must be amended to bring the fund within the authorized spending level to maintain legal compliance. All of the funds being amended possess sufficient revenues or fund balance to cover the additional expenditures. Below is a brief description of the expenditures.

General Fund – The Finance Administration Regular Salaries (\$17,000) and Health Insurance (\$4,000) and Community Development Building Codes Regular Salaries (\$9,000) are increased due to the promotion of two part-time employees to full-time. The Board of Fire and Police Commission Personnel Review Expenses are increased by \$10,000 for police and fire background checks and the IT User Charge is increased by \$24,840 and spread over several departments.

Foreign Fire Insurance Fund – For additional firefighter tools and equipment in the amount of \$6,700.

Gary Avenue Business District Fund – The hotel performed better than expected and the Sales Tax (\$10,000) and Hotel/Motel Tax (\$10,000) is increased to reflect the increased distribution and the revenues are increased by the same amount.

Irving Park Road Business District Fund – The increase is due to the additional distribution of sales tax (\$200,000) and the related revenue.

American Rescue Plan Act Fund – ARPA funds were used to cover the water main project that was overbudget (\$444,260) and to pay for the portion of Village roadway that Bloomingdale Township resurfaced as a part of their street resurfacing project (\$19,500).

TIF #4 East Irving Park Road Fund – The TIF issued debt in FY 2022 to repay the developer for public improvements. The Bond Discount (\$15,265) and Bond Issuance Costs (\$74,275) were unbudgeted. In addition, the Village reimbursed the developer for the improvements done on Rose Drive East (\$367,480).

Water/Sewer Operating Fund – The IT User Charge is increased by \$10,800 and split between the two divisions for an increase in IT expenditures.

Parking Lot Operating Fund - The IT User Charge is increased by \$360 for an increase in IT expenditures.

Information Technology Fund – The budget needs to be increased due to an increase in hardware/software maintenance agreements (\$22,000) and computer purchases (\$14,000) and the revenue was increased by the same amount.

Firefighters' Pension Fund – An increase of \$5,000 is needed to cover additional pension payments made due to the reinstatement of a disability pension.

Implications:

Is this item budgeted? N/A

Estimated cost: [Click here to enter text.](#)

Any other implications to be considered? None

Strategic Priority:

Financial Stewardship

Attachments:

FY 2022 Budget Amendment Ordinance

THE VILLAGE OF ROSELLE
COOK AND DUPAGE COUNTIES, ILLINOIS

ORDINANCE
NUMBER 2023 -

AN ORDINANCE AMENDING
THE FISCAL YEAR ENDING DECEMBER 2022 BUDGET FOR
THE GENERAL FUND, FOREIGN FIRE INSURANCE FUND,
GARY AVENUE BUSINESS DISTRICT FUND, IRVING PARK RD
BUSINESS DISTRICT FUND, AMERICAN RESCUE PLAN ACT
FUND, TIF #4 EAST IRVING PARK ROAD FUND,
WATER/SEWER OPERATING FUND, PARKING LOT
OPERATING FUND, INFORMATION TECHNOLOGY FUND AND
FIREFIGHTERS' PENSION FUND.

DAVID PILESKI, Mayor
AMANDA HAUSMAN, Village Clerk

BRUCE BERKSHIRE
WAYNE D. DOMKE
CHERYL LENISA
TOM DELLA PENNA
TOM PIORKOWSKI
LEE TREJO

Village Board

Published in pamphlet form by authority of the
Mayor and the Board of Trustees of the Village of Roselle
on this the 13th day of March, 2023

ORDINANCE NO. _____

AN ORDINANCE AMENDING
THE FISCAL YEAR ENDING DECEMBER 2022 BUDGET FOR
THE GENERAL FUND, FOREIGN FIRE INSURANCE FUND, GARY AVENUE BUSINESS
DISTRICT FUND, IRVING PARK ROAD BUSINESS DISTRICT FUND, AMERICAN RESCUE
PLAN ACT FUND, TIF #4 EAST IRVING PARK ROAD FUND, WATER/SEWER OPERATING
FUND, PARKING LOT OPERATING FUND, INFORMATION TECHNOLOGY FUND AND
FIREFIGHTERS' PENSION FUND

WHEREAS, the Village of Roselle (hereinafter referred to as the "Village") is an Illinois Municipal Corporation organized pursuant to the laws of the State of Illinois;

WHEREAS, the Village has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs that protect the health, safety and welfare of its residents;

WHEREAS, that Chapter 65 Section 5/8 of the Illinois Compiled Statutes provide for the adoption of the annual budget by municipalities with a population of less than 500,000;

WHEREAS, pursuant to the requirements of the Illinois Municipal Code the Village Board adopted the Fiscal Year Ending (FYE) December 2022 Budget on December 6, 2021 after its publication as required by law;

WHEREAS, the Village has determined that there is a need to amend the FYE December 2022 Budget which may be revised at any time during the fiscal year upon approval of the Corporate Authorities; and

WHEREAS, the Corporate Authorities of the Village are of the opinion that it is in the best interests of the residents the Village of Roselle to amend the Fiscal Year Ending December 2022 Budget as provided for herein.

NOW, THEREFORE, BE IT ORDAINED, in open meeting assembled, by the Mayor and Board of Trustees of the Village of Roselle, Cook and DuPage Counties, Illinois as follows:

Section One - Recitals

The Board of Trustees hereby find that all of the recitals hereinbefore stated as contained in the preamble to this ordinance are full, true and correct and do hereby, by reference, incorporate and make them part of this ordinance as legislative findings.

Section Two – Amendment to Fiscal Year Ending December 2022 Budget

The Corporate Authorities of the Village of Roselle hereby amend the FYE December 2022 Budget as follows:

- a) For the General Fund for Finance Administration Salaries (\$17,000.00) and Health Insurance (\$4,000.00) due to the promotion of a part-time employee to full-time, for the

Community Development Building Codes Salaries (\$9,000.00) due to the promotion of a part-time employee to full-time, for Board of Fire & Police Commission Personnel Review Expenses (\$10,000.00) for police and fire background checks and an increase in the IT User Charge (\$24,840.00) for the increase in IT expenditures.

- b) For the Foreign Fire Insurance Fund for additional firefighter tools and equipment (\$6,700.00).
- c) For the Gary Avenue Business District Fund for additional distribution of sales tax (\$10,000.00) and Hotel/Motel Tax (\$10,000.00) and the related revenues.
- d) For the Irving Park Road Business District Fund for additional distribution of sales tax (\$200,000.00) and the related revenue.
- e) For the American Rescue Plan Act Fund for Streets (\$19,500.00) and Water Main (\$444,260.00).
- f) For the TIF #4 East Irving Park Road Fund for an increase in Other Professional Services (\$55,500.00) for the Municipal Campus Landscape and Urban Design Services, an increase in Bond Discount (\$15,265.00) and Bond Issuance Costs (\$74,275.00) related to the issuance of the 2022 TIF Bonds and an increase in Capital-Other Improvements (\$367,480.00) related to the acceptance of and reimbursement for Rose Drive East.
- g) For the Water/Sewer Operating Fund for an increase in the IT User Charge (\$10,800.00) for the increase in IT expenditures.
- h) For the Parking Lot Operating Fund for an increase in the IT User Charge (\$360.00) for the increase in IT expenditures.
- i) For the Information Technology for an increase in revenue (\$36,000.00) for the IT User Charge and an increase in expenditures for hardware/software maintenance agreements (\$22,000.00) and computers (\$14,000.00).
- j) For the Fire Pension Fund for an increase in Pension Payments due to the reinstatement of a disability pension (\$5,000.00).

The following table sets forth the amendment to the respective fund line item and further illustrates and reflects the proposed changes to the respective fund line items:

Description	Current Budget	Increase (Decrease)	Amended Budget
General Fund			
10412010-60100			
Regular Salaries	\$86,045	\$17,000	\$103,045
10412010-60450			
Health Insurance	\$9,680	\$4,000	\$13,680
10514210-60100			
Regular Salaries	\$133,580	\$9,000	\$142,580
10810020-61305			
Personnel Review	\$6,900	\$10,000	\$16,900
10211120-61791			
IT User Charge	\$5,395	\$250	\$5,645
10312020-61791			
IT User Charge	\$26,995	\$1,240	\$28,235
10412020-61791			
IT User Charge	\$10,795	\$495	\$11,290

10514120-61791			
IT User Charge	\$16,520	\$745	\$17,265
10612020-61791			
IT User Charge	\$258,810	\$11,925	\$270,735
10712020-61791			
IT User Charge	\$151,160	\$6,955	\$158,115
10912020-61791			
IT User Charge	\$70,185	\$3,230	\$73,415
Foreign Fire Insurance Fund			
2630530-62280			
Small Equipment	\$13,000	\$6,700	\$19,700
Gary Avenue Business District			
<i>Revenues</i>			
2811215-41215			
Sales Tax	\$10,000	\$10,000	\$20,000
2811220-41310			
Hotel/Motel Tax	\$24,000	\$10,000	\$34,000
<i>Expenditures</i>			
2820540-63206			
Hotel/Motel Tax	\$24,000	\$10,000	\$34,000
2820540-63207			
Sales Tax	\$10,000	\$10,000	\$20,000
Irving Park Rd Business District			
<i>Revenues</i>			
2911215-41215			
Sales Tax	\$300,000	\$200,000	\$500,000
<i>Expenditures</i>			
2920540-63207			
Sales Tax	\$300,000	\$200,000	\$500,000
American Rescue Plan Act Fund			
41640580-72010			
Streets	\$0	\$19,500	\$19,500
41640580-72030			
Water Main	\$0	\$444,260	\$444,260
TIF 4 East Irving Park Road Fund			
42420520-61270			
Other Professional Services	\$20,000	\$55,500	\$75,500
42420540-64200			
Bond Discount	\$0	\$15,265	\$15,265
42420540-64205			

Bond Issuance Costs	\$0	\$74,275	\$74,275
42420580-72095			
Other Improvements	\$5,000	\$367,480	\$372,480
Water/Sewer Operating Fund			
51918120-61791			
IT User Charge	\$130,225	\$5,400	\$135,625
51918220-61791			
IT User Charge	\$130,225	\$5,400	\$135,625
Parking Lot Operating Fund			
5860520-61791			
IT User Charge	\$7,165	\$360	\$7,525
Information Technology Fund			
<i>Revenue</i>			
6411240-42351			
IT Services - GG	\$59,705	\$2,730	\$62,435
6411240-42352			
IT Services - PS	\$409,970	\$18,880	\$428,850
6411240-42353			
IT Services – Hwy/St	\$70,185	\$3,230	\$73,415
6411240-42356			
IT Services – WS	\$260,450	\$10,800	\$271,250
6411240-42357			
IT Services – PL	\$7,165	\$360	\$7,525
<i>Expenditures</i>			
6420520-61320			
Office Equip Maint	\$156,150	\$22,000	\$178,150
6420550-65135			
Computers	\$33,000	\$14,000	\$47,000
Firefighters' Pension Fund			
72510-60900			
Pension Payments	\$568,910	\$5,000	\$573,910

Section Three – Effective Date

That this ordinance shall become effective immediately after its passage.

Section Four- Conflict Clause

That all ordinances, parts of ordinances, resolutions, parts of resolutions or board actions in conflict with the terms of this ordinance shall be repealed to the extent of said conflict.

Section Five - Passage Clause

That this ordinance shall take full force and effect from and after its passage, approval and publication as provided by law.

Section Six - Constitutionality Clause

Any part or parts of this ordinance declared by a court of law to be invalid or unconstitutional shall not affect the validity of the remaining provisions of this ordinance or the Roselle Municipal Code.

Section Seven - Publication

This ordinance shall be published in book or pamphlet form as provided by the Illinois Municipal Code.

Section Eight - Recording

This ordinance shall be entered into the minutes and upon the journals of the Board of Trustees of the Village of Roselle.

The Remainder of this Page has been Intentionally Left Blank / Roll Call Vote to follow:

DECIDED pursuant to a Roll Call Vote:

	YES	NO	ABSTAIN	ABSENT
Bruce Berkshire				
Wayne D. Domke				
Cheryl Lenisa				
Tom Della Penna				
Tom Piorkowski				
Lee Trejo				
David Pileski				
TOTAL				

PASSED AND APPROVED by the Village of Roselle Board of Trustees on the 13th day of March, 2023:

David Pileski
Mayor

ATTEST:

Amanda Hausman
Village Clerk

STATE OF ILLINOIS)
) SS
 COUNTIES OF DUPAGE AND COOK)

CLERK'S CERTIFICATION

I, Amanda Hausman hereby certify that I am the duly appointed and qualified Village Clerk in and for the Village of Roselle, DuPage and Cook Counties, Illinois; that I am the keeper of the files, records, and seal of said Village, and that the following is a true and correct copy of Ordinance No. _____

AN ORDINANCE AMENDING THE FISCAL YEAR ENDING DECEMBER 2022 BUDGET FOR THE GENERAL FUND, FOREIGN FIRE INSURANCE FUND, GARY AVENUE BUSINESS DISTRICT FUND, IRVING PARK RD BUSINESS DISTRICT FUND, AMERICAN RESCUE PLAN ACT FUND, TIF #4 EAST IRVING PARK ROAD FUND, WATER/SEWER OPERATING FUND, PARKING LOT OPERATING FUND, INFORMATION TECHNOLOGY FUND, AND FIREFIGHTERS' PENSION FUND

adopted and approved by the Mayor and the Board of Trustees at an official meeting held on March 13, 2023 and that the vote on the motion for adoption was as follows:

	YES	NO	ABSTAIN	ABSENT
Bruce Berkshire				
Wayne D. Domke				
Cheryl Lenisa				
Tom Della Penna				
Tom Piorkowski				
Lee Trejo				
David Pileski				
TOTAL				

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Village Code of the Village of Roselle, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

I further state that this Certification is issued under my hand and the seal of the Village of Roselle as required in the Illinois Compiled Statutes 65 ILCS 5/1-2-4.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Corporate Seal of said Village of Roselle, DuPage and Cook Counties, Illinois on the date set forth herein.

 Amanda Hausman
 Village Clerk

(SEAL)