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

From: Tom Dahl, Finance Director

Date: August 26, 2019

Re: July 2019 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 2019 Budget and the FY 2019 year-to-date revenues and expenditures. We are currently 58.3% 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	2019 Budget	July Actual	2019 Actual	% of Budget
<b>PROPERTY TAXES/ROAD/BRIDGE TAXES</b>	<b>\$5,802,145</b>	<b>\$231,323</b>	<b>\$3,155,197</b>	<b>54.4%</b>
<b>STATE SHARED TAXES</b>	<b>5,930,050</b>	<b>566,617</b>	<b>3,855,370</b>	<b>65.0%</b>
SALES TAX	3,134,605	289,843	1,810,170	57.7%
INCOME TAX	2,159,530	213,486	1,585,993	73.4%
<b>LOCAL TAXES</b>	<b>725,750</b>	<b>71,382</b>	<b>464,293</b>	<b>64.0%</b>
PLACE OF EATING TAX	425,000	43,805	278,283	65.5%
VIDEO GAMING TAX	179,340	19,007	127,340	71.0%
<b>FEES</b>	<b>291,150</b>	<b>28,969</b>	<b>178,702</b>	<b>61.4%</b>
BUILDING PERMITS	250,000	26,378	144,095	57.6%
<b>LICENSES</b>	<b>950,625</b>	<b>27,583</b>	<b>863,741</b>	<b>90.9%</b>
VEHICLE STICKERS	695,000	23,753	629,257	90.5%
<b>FINES</b>	<b>640,500</b>	<b>73,095</b>	<b>382,044</b>	<b>59.6%</b>
COURT FINES	175,000	16,387	107,273	61.3%
TRAFFIC SIGNAL ENFORCEMENT	150,000	23,503	105,233	70.2%
TOW FINES	75,000	7,609	35,500	47.3%
LOCAL FINES	180,000	20,558	100,740	56.0%
COMMUNITY DEVEL. FINES	3,000	880	3,168	105.6%
<b>CHARGES FOR SERVICES</b>	<b>1,720,510</b>	<b>180,130</b>	<b>1,014,215</b>	<b>58.9%</b>
ROSELLE FIRE PROTECTION DIST	742,610	109,939	481,244	64.8%
AMBULANCE BILLING	660,000	52,023	349,242	52.9%
<b>OTHER INCOME</b>	<b>473,290</b>	<b>11,487</b>	<b>279,728</b>	<b>59.1%</b>
CABLE TV FRANCHISE	368,860	10,813	186,556	50.6%
<b>GRANTS/DONATIONS/FUND RAISERS</b>	<b>100,515</b>	<b>0</b>	<b>36,543</b>	<b>36.4%</b>
<b>INVESTMENT INCOME</b>	<b>50,000</b>	<b>15,377</b>	<b>121,459</b>	<b>242.9%</b>
INTEREST INCOME	50,000	14,397	82,491	165.0%
NET CHANGE IN FAIR VALUE	0	980	38,968	0.0%
<b>INTERFUND TRANSFERS</b>	<b>300,000</b>	<b>0</b>	<b>300,000</b>	<b>100.0%</b>
<b>TOTAL REVENUE</b>	<b>\$16,984,535</b>	<b>\$1,205,961</b>	<b>\$10,651,292</b>	<b>62.71%</b>

- Overall, revenues are 63% of budget projections. Below is a table with select General Fund revenues comparing the budget amount through July with the actual amount received.

### Monthly Budget vs Actual for Select Revenues

GENERAL FUND	2019 Budget	Jan - July Budget	Jan - July Actual	\$ Difference
<b>PROPERTY TAXES/ROAD/BRIDGE TAXES</b>	\$5,802,145	\$3,183,132	\$3,155,197	(27,934)
<b>STATE SHARED TAXES</b>				
REPLACEMENT TAX (PPRT)	27,000	20,085	23,085	3,000
SALES TAX	3,134,605	1,786,924	1,810,170	23,245
INCOME TAX	2,159,530	1,437,116	1,585,993	148,877
LOCAL USE TAX	608,915	362,269	436,123	73,853
<b>LOCAL TAXES</b>				
VIDEO GAMING TAX	179,340	102,378	127,340	24,962
<b>FEES</b>				
BUILDING PERMITS	250,000	130,615	144,095	13,480
<b>LICENSES</b>				
BUSINESS LICENSES	105,000	89,584	94,349	4,764
VEHICLE STICKERS	695,000	667,919	629,257	(38,663)
<b>CHARGES FOR SERVICES</b>				
AMBULANCE BILLING	660,000	401,189	349,242	(51,947)
<b>OTHER INCOME</b>				
CABLE TV FRANCHISE	368,860	246,353	186,556	(59,796)
<b>ALL OTHER REVENUES</b>	2,994,140	1,746,582	\$2,109,885	363,303
<b>TOTAL</b>	<u>\$16,984,535</u>	<u>10,174,147</u>	<u>\$10,651,292</u>	477,145

- State Shared Taxes – State Shared Taxes consist of Personal Property Replacement Tax, Sales Tax, Income Tax and Local Use Tax. Total receipts for July were \$566,617 or 9.6% of the budgeted amount. The Sales Tax received in July was for April sales and was 17.8% higher than the amount received for the same period last year. Income Tax was 9.5% higher than last July. The State has continued the 5% reduction in Income Tax for State FY 2020. The Finance Department will continue to track the reduction, but it will no longer be reported here.
- Local Taxes – Eating establishment, telephone tax and hotel/motel tax make up most of the revenues collected in this category. Total receipts for July were \$71,382 or 9.8% of budget. The amount received for Video Gaming in July was 57% higher than the amount received last July. Shown below is a table displaying the top ten restaurants in eating establishment tax. These 10 restaurants accounted for 53% (\$21,596) of the total collected eating establishment tax in July (for June sales).

Italian Pizza Kitchen  
 McDonald's  
 Pop's Pizza  
 Starbucks  
 Bulldog Ale House

Southern Cafe  
Brunch Cafe  
Rookie's  
Rosario's  
1913

Shown below is a table of the Video Gaming Tax establishments (April gaming):

Dotty's	1,434.21
Julie's Westchester LLC (Lake Street Pub)	1,194.80
Karountzos, Inc. (Cousin's)	3,079.13
LEISERV, LLC (Brunswick)	350.34
Margarita's Mexican Bar & Grill, Inc	1,134.09
Northwest Dupage American Legion Post 1084	276.88
O.J.'s Oil Enterprises Ltd (Shell @ Roselle & Nerge)	2,460.12
Pop's Pizza & Pub, Inc.	2,484.63
Roselle LLA, Inc. (Bull Dog's)	1,540.64
RS Deli & Café (Shell @ Lake & Gary)	3,674.07
Strike Ten Lanes, Inc.	<u>1,378.35</u>
	19,007.26

- 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 July were \$28,969 and building fees made up \$26,378 of this amount.
- Licenses – Business licenses, alarm licenses, liquor licenses and vehicle stickers are the four revenues reported in this category. The Village collected \$27,583 in July for licenses, mainly for Vehicle Stickers (\$23,753).
- 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 \$180,130 in charges for services in July.
- Other Income - \$11,487 or 2.4% of the budget was collected in July. This category is more cyclical than the other categories due to the quarterly collection of cable franchise fees.
- Investment income (\$15,364) includes interest received (\$14,384) and the change in fair value of Village investments (\$980). 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	2019 Budget	July Actual	2019 Actual	% of Budget
<b>REVENUE</b>	<b>\$16,984,535</b>	<b>\$1,205,961</b>	<b>\$10,651,292</b>	<b>62.71%</b>
<b>PERSONNEL SERVICES</b>	<b>\$11,847,305</b>	<b>\$1,145,821</b>	<b>\$7,055,741</b>	<b>59.56%</b>
<i>SALARIES</i>	6,636,930	735,260	3,993,682	60.17%
<i>OVERTIME</i>	494,150	58,324	343,681	69.55%
<i>ALLOWANCES</i>	20,475	1,025	11,625	56.78%
<i>HOLIDAY PAY</i>	122,360	11,660	72,007	58.85%
<i>SICK BUYBACK</i>	93,325	0	150,512	161.28%
<i>PART-TIME</i>	585,490	73,427	344,592	58.86%
<i>HEALTH INSURANCE</i>	1,227,535	86,228	654,146	53.29%
<i>FICA/MCARE</i>	602,715	66,242	368,696	61.17%
<i>IMRF</i>	270,130	28,914	161,430	59.76%
<i>POLICE PENSION</i>	1,372,345	61,464	728,596	53.09%
<i>FIRE PENSION</i>	383,930	19,702	205,532	53.53%
<i>ICMA CONTRIBUTIONS</i>	17,325	1,999	10,647	61.46%
<i>RETIRE MEDICAL CONTRIB</i>	20,595	1,578	10,595	51.45%
<b>CONTRACTUAL</b>	<b>3,339,010</b>	<b>330,458</b>	<b>1,768,229</b>	<b>52.96%</b>
<b>COMMODITIES</b>	<b>716,025</b>	<b>38,207</b>	<b>346,564</b>	<b>48.40%</b>
<b>OTHER CHARGES</b>	<b>465,710</b>	<b>42,932</b>	<b>280,542</b>	<b>60.24%</b>
<b>CAPITAL OUTLAY</b>	<b>210,020</b>	<b>14,001</b>	<b>135,830</b>	<b>64.67%</b>
<b>INTERFUND TRANSFERS</b>	<b>400,000</b>	<b>33,334</b>	<b>233,330</b>	<b>58.33%</b>
<b>TOTAL EXPENSE</b>	<b>\$16,978,070</b>	<b>\$1,604,754</b>	<b>\$9,820,236</b>	<b>57.84%</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>\$6,465</b>	<b>(\$398,792)</b>	<b>\$831,056</b>	

- Overall, General Fund expenditures are 57.8% of budget projections.
- General Fund FY 2019 personnel services are 60% of budget. The Salaries line item is within the budgeted amount (16 pay periods out of 26 – 61.5%).
- Overtime costs are 70% of budget. This line item in the General Fund Expenditure Overview 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. Public Works is higher due to the severe weather events during this winter.

Department	Budget	Actual	% of Budget
Police	303,500	216,902	71.5%
Fire	131,000	83,312	63.6%
Public Works	57,100	43,090	75.5%
	<u>491,600</u>	<u>343,304</u>	

- Holiday pay reflects the contractual commitment to the Police Department to pay all officers for holidays and to the Fire Department for all full-time firefighters.

- Sick buyback is paid out in February each year and during retirements throughout the year.
- Contractual service costs for FY 2019 are 53% of budget and \$82,015 lower than the same period in FY 2018.
- Commodities are 48% of budget and \$67,353 lower than the same period in FY 2018.
- The Interfund Transfers category reflects 7/12 of the budgeted Equipment Replacement Fund transfers.

### General Fund Department Overview

The chart below displays the FY 2019 budget by department and the difference between FY 2018 and FY 2019 actual year to date expenditures. The difference in the Police Department is mainly due to staffing and salaries. The difference in the Fire Department is mainly due salaries and capital equipment purchases.

General Fund	2019 Budget	FY 2018 YTD Actual	FY 2019 YTD Actual	Dollar Difference	% Change
<b>REVENUE</b>	<b>\$16,984,535</b>	<b>\$10,344,454</b>	<b>\$10,651,292</b>	<b>\$306,837</b>	<b>3.0%</b>
<b>EXPENDITURES</b>					
ELECTED OFFICIALS	185,225	104,004	105,263	1,259	1.2%
ADMINISTRATION	1,164,980	731,410	717,431	(13,979)	-1.9%
FINANCE	375,930	219,512	238,665	19,153	8.7%
COMMUNITY DEVELOPMENT	747,230	346,005	387,301	41,296	11.9%
POLICE	7,760,285	4,150,336	4,498,638	348,302	8.4%
FIRE	4,501,805	2,487,290	2,668,072	180,782	7.3%
FIRE & POLICE COMMISSION	33,800	20,807	11,172	(9,635)	-46.3%
PUBLIC WORKS	2,208,815	1,218,363	1,193,694	(24,670)	-2.0%
<b>TOTAL EXPENDITURES</b>	<b>\$16,978,070</b>	<b>\$9,277,728</b>	<b>\$9,820,236</b>	<b>\$542,508</b>	<b>5.8%</b>
<b>GRAND TOTAL SURPLUS (DEFICIT)</b>	<b>6,465</b>	<b>1,066,727</b>	<b>831,056</b>	<b>(235,671)</b>	

## 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	2019 Budget	July Actual	2019 Actual	% of Budget
<b>OPERATING FEES</b>	<b>\$7,250,255</b>	<b>\$540,974</b>	<b>\$3,972,109</b>	<b>54.79%</b>
<i>WATER REVENUE</i>	4,384,525	323,214	2,365,121	53.94%
<i>SEWER REVENUE</i>	2,865,730	217,760	1,606,988	56.08%
<b>FINES</b>	<b>97,500</b>	<b>8,452</b>	<b>55,694</b>	<b>57.12%</b>
<i>LATE FEES</i>	85,000	7,297	49,861	58.66%
<i>TURN ON FEES</i>	3,000	225	1,068	35.58%
<i>RED TAG DELIVERY FEES</i>	9,500	930	4,766	50.16%
<b>CHARGES FOR SERVICES</b>	<b>6,000</b>	<b>5,402</b>	<b>8,190</b>	<b>136.50%</b>
<b>OTHER INCOME</b>	<b>765</b>	<b>0</b>	<b>2,245</b>	<b>293.46%</b>
<b>GRANTS</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>293.46%</b>
<b>INVESTMENT INCOME</b>	<b>20,000</b>	<b>3,651</b>	<b>52,667</b>	<b>263.33%</b>
<b>TOTAL REVENUE</b>	<b>\$7,374,520</b>	<b>\$558,479</b>	<b>\$4,092,904</b>	<b>55.50%</b>

- Water and sewer operating fees are 7.5% of budget projections in July.
- Fines collected in July were \$8,452 or 8.7% of budget.
- Water usage for July bills, for June usage, was 11.6% (5,098,330 gallons) lower compared to the same period last year with all service classes showing a decrease. There were 3-4 fewer billing days in 2019 compared to 2018 and June 2019 was cooler than 2018. Revenue in July decreased by 9.3%, due to the decrease in usage. The Village billed \$323,214 in revenue in July 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 and bulk water sales (hydrant meters). A chart showing Gallons and \$ amounts billed by Service Class is presented below.

Service Class	June 2018 Gallons	June 2019 Gallons	June 2018 Dollar	June 2019 Dollar
Commercial	6,481,357	5,596,845	\$52,863	\$46,935
Government	1,020,839	899,759	6,119	4,943
Utility Meter	105,668	58,723	2,064	1,927
Residential	36,138,706	32,120,437	293,717	268,126
Village	42,220	14,696	499	171
Total:	43,788,790	38,690,460	\$355,262	\$322,102

## Water and Sewer Operating Expense Overview

W/S OPERATING	2019 Budget	July Actual	2019 Actual	% of Budget
<b>REVENUE</b>	<b>\$7,374,520</b>	<b>\$558,479</b>	<b>\$4,092,904</b>	<b>55.50%</b>
<b>PERSONNEL SERVICES</b>	<b>2,313,450</b>	<b>254,609</b>	<b>1,458,221</b>	<b>63.03%</b>
<i>SALARIES</i>	1,572,290	178,650	945,282	60.12%
<i>OVERTIME</i>	68,000	9,422	58,193	85.58%
<i>ALLOWANCES</i>	6,500	0	3,250	50.00%
<i>SICK BUYBACK</i>	22,000	0	41,684	189.47%
<i>PART-TIME</i>	11,980	1,388	7,543	62.96%
<i>HEALTH INSURANCE</i>	316,425	29,867	205,539	64.96%
<i>FICA/MCARE</i>	127,700	14,397	80,091	62.72%
<i>IMRF</i>	179,055	20,111	111,404	62.22%
<i>RETIRE MEDICAL CONTRIB</i>	9,500	773	5,235	55.11%
<b>CONTRACTUAL</b>	<b>3,944,410</b>	<b>328,404</b>	<b>1,850,810</b>	<b>46.92%</b>
<b>COMMODITIES</b>	<b>361,815</b>	<b>34,402</b>	<b>151,650</b>	<b>41.91%</b>
<b>OTHER CHARGES</b>	<b>165,210</b>	<b>32,500</b>	<b>164,292</b>	<b>99.44%</b>
<b>CAPITAL OUTLAY</b>	<b>119,810</b>	<b>73,311</b>	<b>73,311</b>	<b>61.19%</b>
<b>INTERFUND TRANSFERS</b>	<b>165,000</b>	<b>12,500</b>	<b>87,500</b>	<b>53.03%</b>
<b>CAPITAL IMPRVMT SANITARY</b>	<b>227,100</b>	<b>4,953</b>	<b>8,640</b>	<b>3.80%</b>
<b>TOTAL EXPENSE</b>	<b>\$7,296,795</b>	<b>\$740,678</b>	<b>\$3,794,423</b>	<b>52.00%</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>\$77,725</b>	<b>(\$182,199)</b>	<b>\$298,481</b>	

- Both Water and Sewer Divisions are operating within target levels of the adopted FY 2019 budget. The Water Division is operating at 51% of budget and the Sewer Division is operating at 53% of budget.
- Personnel Services is over the budgeted amount for the fiscal year, mainly due to sick buyback and overtime. Overtime is at 86% of budget due to the main breaks experienced this year.
- Sick buyback is paid out in February each year and during retirements.

Village of Roselle  
 General Fund Balance Sheet  
 As of July 31, 2019

Classification	Current YTD Balance
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash	4,037,683
Investments	3,839,644
<i>Current Assets Totals</i>	7,877,327
<i>Current Receivables</i>	
Property Tax Receivable	5,648,638
Other Receivables	302,569
Intergovernmental Receivables	1,018,578
Prepays	37,746
<i>Current Receivables Totals</i>	7,007,533
Due To/From Others	0
<i>Other Receivables Totals</i>	0
<b>ASSETS TOTALS</b>	14,884,860
<b>LIABILITIES AND FUND EQUITY</b>	
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Payroll Liabilities	464,639
Deferred Revenue	5,657,606
Impact Fees	48,188
Due to Others	512,813
Accounts Payable	(179,001)
<i>Current Liabilities Totals</i>	6,504,245
<b>LIABILITIES TOTALS</b>	6,504,245
<b>FUND EQUITY</b>	
Fund Balance	7,549,558
<b>DECEMBER 31, 2018 FUND BALANCE</b>	7,549,558
Fund Revenues	(10,651,292)
Fund Expenditures	9,820,236
<b>CURRENT FUND BALANCE</b>	8,380,614
<b>LIABILITIES AND FUND EQUITY</b>	14,884,860



Village of Roselle  
 General Fund Income Statement  
 For the period ending July 31, 2019

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUE</b>					
<i>Taxes</i>					
Property Tax	\$5,643,145	\$226,767	\$3,080,794	\$2,562,351	55
Road & Bridge Tax	159,000	4,556	74,404	84,596	47
<i>Taxes Totals</i>	<u>5,802,145</u>	<u>231,323</u>	<u>3,155,197</u>	<u>2,646,948</u>	<u>54%</u>
<i>State Shared Taxes</i>					
Personal Property Replacement Tax	27,000	4,134	23,085	3,915	86
Sales Tax	3,134,605	289,843	1,810,170	1,324,435	58
Income Tax	2,159,530	213,486	1,585,993	573,537	73
Local Use Tax	608,915	59,154	436,123	172,792	72
<i>State Shared Taxes Totals</i>	<u>5,930,050</u>	<u>566,617</u>	<u>3,855,370</u>	<u>2,074,680</u>	<u>65%</u>
<i>Local Taxes</i>					
Pull Tab Tax	1,100	0	0	1,100	0
Auto Rental Tax	2,200	48	566	1,634	26
Hotel/Motel Tax	80,000	6,678	36,349	43,651	45
Eating Establishment Tax	425,000	43,805	278,283	146,717	66
Amusement Tax	27,480	1,204	16,681	10,799	61
Video Rental Tax	10,630	639	5,073	5,557	48
Video Gaming Tax	179,340	19,007	127,340	52,000	71
<i>Local Taxes Totals</i>	<u>725,750</u>	<u>71,382</u>	<u>464,293</u>	<u>261,457</u>	<u>64%</u>
<i>Fees</i>					
Engineering Fees	12,000	750	13,226	(1,226)	110
Fire Dept Review Fees	9,000	1,200	8,652	349	96
Building Permits	250,000	26,378	144,095	105,905	58
Re-Occupancy Fees	6,000	0	1,650	4,350	28
Annexation Fees	3,000	(100)	2,200	800	73
Zoning Fees	4,000	0	1,960	2,040	49
Recording Fees	150	0	70	80	47
Processing Fees	7,000	35	3,168	3,832	45
Credit Card Processing Fees	0	705	3,681	(3,681)	100
<i>Fees Totals</i>	<u>291,150</u>	<u>28,969</u>	<u>178,702</u>	<u>112,448</u>	<u>61%</u>
<i>Licenses</i>					
Business Licenses	105,000	3,195	94,349	10,652	90
Alarm Licenses	43,800	535	36,936	6,864	84
Liquor Licenses	104,825	100	103,200	1,625	98
Vehicle Stickers	695,000	23,753	629,257	65,744	91
Small Cell Wireless	2,000	0	0	2,000	0
<i>Licenses Totals</i>	<u>950,625</u>	<u>27,583</u>	<u>863,741</u>	<u>86,884</u>	<u>91%</u>
<i>Fines</i>					
Local Fines	180,000	20,558	100,740	79,260	56
Compliance Fines	26,000	2,533	18,064	7,936	70
Tow Fines	75,000	7,609	35,500	39,500	47
Court Fines	175,000	16,387	107,273	67,727	61
DUI Tech Fines	20,000	825	6,466	13,534	32
Traffic Signal Enforcement	150,000	23,503	105,233	44,767	70
Forfeited Assets	1,000	0	0	1,000	0
False Alarm	10,000	800	1,500	8,500	15
Liquor Violations	500	0	4,100	(3,600)	820
Community Development Fines	3,000	880	3,168	(168)	106
<i>Fines Totals</i>	<u>640,500</u>	<u>73,095</u>	<u>382,044</u>	<u>258,456</u>	<u>60%</u>

Village of Roselle  
 General Fund Income Statement  
 For the period ending July 31, 2019

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<i>Charges For Services</i>					
Newsletter Advertising	6,600	1,660	4,980	1,620	76
Recycling Income	5,000	420	2,961	2,039	59
Community Police Services	20,000	0	6,412	13,588	32
Other Services	3,000	0	0	3,000	0
LPHS Liaison	229,700	0	126,200	103,500	55
PD/FD Reports	4,000	445	2,930	1,070	73
PD/FD Devl. Oblig	1,500	0	0	1,500	0
Misc Reimb - General	10,000	361	4,966	5,035	50
Misc Reimb - Police/Fire	21,760	8,872	20,491	1,269	94
Misc Reimb - Public Works	12,240	6,199	11,368	872	93
Hazmat Reimbursement	100	0	720	(620)	720
Roselle Fire District	742,610	109,939	481,244	261,366	65
Ambulance Fees	660,000	52,023	349,242	310,758	53
Tollway Emergency Fees	1,000	0	0	1,000	0
CPR Training	3,000	210	2,701	299	90
<i>Charges For Services Totals</i>	<u>1,720,510</u>	<u>180,130</u>	<u>1,014,215</u>	<u>706,295</u>	<u>59%</u>
<i>Other Charges</i>					
Sale of Assets - General	100	0	0	100	0
Sale of Assets - Public Safety	100	415	415	(315)	415
Maps, Codes, Bids	500	0	550	(50)	110
Cable Franchise	368,860	10,813	186,556	182,304	51
Natural Gas Franchise	33,835	0	30,050	3,785	89
Retail Sales	880	174	442	438	50
Misc Income	3,000	85	2,920	80	97
Misc Over/Short	0	0	134	(134)	100
Rental Income - Tower	48,015	0	48,013	2	100
Rental Income - Gun Range	4,000	0	0	4,000	0
Workers Comp	10,000	0	299	9,701	3
IRMA - General	500	0	0	500	0
IRMA - Police/Fire	3,000	0	1,992	1,008	66
IRMA - Public Works	500	0	8,358	(7,858)	1,672
<i>Other Charges Totals</i>	<u>473,290</u>	<u>11,487</u>	<u>279,728</u>	<u>193,562</u>	<u>59%</u>
<i>Grants</i>					
Police Training Grant	2,000	0	754	1,246	38
Fire Training Grant	0	0	2,963	(2,963)	100
Roadside Safety	25,000	0	3,143	21,857	13
Tobacco Enforcement	2,200	0	1,100	1,100	50
Community Grant	5,000	0	5,000	0	100
State/Local Grants	63,315	0	21,583	41,732	34
<i>Grants Totals</i>	<u>97,515</u>	<u>0</u>	<u>34,543</u>	<u>62,972</u>	<u>35%</u>
<i>Donations</i>					
Miscellaneous Donation	2,000	0	1,500	500	75
Police Explorers Donation	1,000	0	500	500	50
<i>Donations Totals</i>	<u>3,000</u>	<u>0</u>	<u>2,000</u>	<u>1,000</u>	<u>67%</u>
<i>Investment Income</i>					
Interest Income	50,000	14,397	82,491	(32,478)	165
Net Change in Fair Value	0	980	38,968	(38,968)	100
<i>Investment Income Totals</i>	<u>50,000</u>	<u>15,377</u>	<u>121,459</u>	<u>(71,445)</u>	<u>243%</u>

Village of Roselle  
 General Fund Income Statement  
 For the period ending July 31, 2019

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<i>Interfund Transfers</i>					
Transfer from MFT	300,000	0	300,000	0	100
<i>Interfund Transfers Totals</i>	<u>300,000</u>	<u>0</u>	<u>300,000</u>	<u>0</u>	<u>100%</u>
<b>REVENUE TOTALS</b>	<b>16,984,535</b>	<b>1,205,961</b>	<b>10,651,292</b>	<b>6,333,257</b>	<b>63%</b>
 <b>EXPENDITURES</b>					
Elected Officials	\$185,225	\$14,924	\$105,263	\$79,962	57%
Administration	1,164,980	112,678	717,431	447,549	62%
Finance	375,930	38,848	238,665	137,265	63%
Community Development	747,230	70,519	387,301	359,929	52%
Police	7,760,285	715,690	4,498,638	3,261,647	58%
Fire	4,501,805	454,089	2,668,072	1,833,733	59%
Fire & Police Commission	33,800	1,739	11,172	22,628	33%
Public Works	2,208,815	196,267	1,193,694	1,015,122	54%
<b>EXPENDITURES TOTALS</b>	<b>16,978,070</b>	<b>1,604,754</b>	<b>9,820,236</b>	<b>7,157,834</b>	<b>58%</b>
 Fund 10 - General Fund Totals					
<b>REVENUE TOTALS</b>	<b>16,984,535</b>	<b>1,205,961</b>	<b>10,651,292</b>	<b>6,333,257</b>	<b>63%</b>
<b>EXPENDITURES TOTALS</b>	<b>16,978,070</b>	<b>1,604,754</b>	<b>9,820,236</b>	<b>7,157,834</b>	<b>58%</b>
Fund 10 - General Fund Net Gain (Loss)	6,465	(398,792)	831,056	824,578	

Village of Roselle  
Water/Sewer Operating Fund Balance Sheet  
As of July 31, 2019

Classification	Current YTD Balance
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash	1,399,290
Investments	1,759,548
<i>Current Assets Totals</i>	3,158,838
<i>Current Receivables</i>	
Grants Receivable	2,000
Interest Receivable	9,253
A/R Utilities	1,000,605
Prepays	1,005,822
Due To/From Other Funds	0
<i>Current Receivables Totals</i>	2,017,680
Capital Assets	27,107,784
<b>ASSETS TOTALS</b>	<b>32,284,302</b>
<b>LIABILITIES AND FUND EQUITY</b>	
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Salaries Payable	158,642
Deferred Revenue	6,788
Accounts Payable	47,070
Due to Others	38,530
<i>Current Liabilities Totals</i>	251,030
Non-Current Liabilities	2,481,996
<b>LIABILITIES TOTALS</b>	<b>2,733,027</b>
<b>FUND EQUITY</b>	
Fund Balance	29,252,794
<b>DECEMBER 31, 2018 NET POSITION</b>	<b>29,252,794</b>
Fund Revenues	(4,092,904)
Fund Expenses	3,794,423
<b>CURRENT NET POSITION</b>	<b>29,551,275</b>
<b>LIABILITIES AND FUND EQUITY</b>	<b>32,284,302</b>

Village of Roselle  
Water/Sewer Operating  
For the period ending July 31, 2019

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUE</b>					
<i>Fees</i>					
Water Sales	\$4,384,525	\$323,214	\$2,365,121	\$2,019,404	54
Sewer Sales	2,865,730	217,760	1,606,988	1,258,742	56
<i>Fees Totals</i>	<u>7,250,255</u>	<u>540,974</u>	<u>3,972,109</u>	<u>3,278,146</u>	<u>55%</u>
<i>Fines</i>					
Utility Billing Late Fees	85,000	7,297	49,861	35,139	59
Turn On Fees	3,000	225	1,068	1,933	36
Red Tag Fees	9,500	930	4,766	4,735	50
<i>Fines Totals</i>	<u>97,500</u>	<u>8,452</u>	<u>55,694</u>	<u>41,806</u>	<u>57%</u>
<i>Charges For Service</i>					
Misc Reimbursement	1,000	5,402	5,465	(4,465)	547
Meter Sales	5,000	0	2,725	2,275	55
<i>Charges For Service Totals</i>	<u>6,000</u>	<u>5,402</u>	<u>8,190</u>	<u>(2,190)</u>	<u>136%</u>
<i>Other Income</i>					
Sale of Assets	500	0	347	153	69
Miscellaneous Income	165	0	50	115	30
IRMA - Other	100	0	1,848	(1,748)	1,848
<i>Other Income Totals</i>	<u>765</u>	<u>0</u>	<u>2,245</u>	<u>(1,480)</u>	<u>293%</u>
<i>Grants</i>					
State/Local Grants	0	0	2,000	(2,000)	100
<i>Grants Totals</i>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>(2,000)</u>	
<i>Investment Income</i>					
Interest Income	20,000	2,277	33,225	(13,220)	166
Net Change in Fair Value	0	1,374	19,442	(19,442)	100
<i>Investment Income Totals</i>	<u>20,000</u>	<u>3,651</u>	<u>52,667</u>	<u>(32,662)</u>	<u>263%</u>
<b>REVENUE TOTALS</b>	<u>7,374,520</u>	<u>558,479</u>	<u>4,092,904</u>	<u>3,281,621</u>	<u>56%</u>
<b>EXPENSE</b>					
Water	4,593,850	433,917	2,361,681	2,232,169	51%
Sewer	2,702,945	306,761	1,432,743	1,270,202	53%
<b>EXPENSE TOTALS</b>	<u>7,296,795</u>	<u>740,678</u>	<u>3,794,423</u>	<u>3,502,372</u>	<u>52%</u>
Fund 51 - Water/Sewer Operating Totals					
<b>REVENUE TOTALS</b>	<u>7,374,520</u>	<u>558,479</u>	<u>4,092,904</u>	<u>3,281,621</u>	<u>56%</u>
<b>EXPENSE TOTALS</b>	<u>7,296,795</u>	<u>740,678</u>	<u>3,794,423</u>	<u>3,502,372</u>	<u>52%</u>
Fund 51 - Water/Sewer Operating Net Gain (Loss)	77,725	(182,199)	298,481	220,751	

**Village of Roselle**  
**Investments**  
**July 31, 2019**

Purchase Date	CUSIP	Maturity Date	Description	Rate/ Yield	Cost	Fair Value	Par Value
<b>Certificates of Deposit</b>							
8/18/2017	215577006	8/18/2019	CD - Itasca Bank & Trust	1.250%	\$ 103,356.91	\$ 103,356.91	\$ 103,356.91
2/18/2019	2911761506	2/18/2020	CD - Associated Bank	2.640%	105,139.60	105,139.60	105,139.60
5/5/2019	52011048/1	5/5/2020	CD - Roselle Bank & Trust	2.450%	102,200.00	102,200.00	102,200.00
3/26/2019	2300000292/1	3/26/2020	CD - Roselle Bank & Trust	2.550%	134,168.71	134,168.71	134,168.71
6/7/2019	498241	6/7/2020	CD - First Eagle Bank	1.700%	231,101.77	231,101.77	231,101.77
3/21/2019	6900584121	3/21/2020	CD - BMO Harris Bank	1.500%	240,975.79	240,975.79	240,975.79
11/2/2017	02006L6K4	11/2/2020	CD - Ally Bank	2.000%	250,000.00	249,970.00	250,000.00
12/20/2017	14042RKX8	12/21/2020	CD - Capital One	2.200%	250,000.00	250,615.00	250,000.00
6/20/2018	254673QM1	6/21/2021	CD - Discover Bank	3.000%	250,000.00	254,347.50	250,000.00
8/3/2018	17312QQ44	8/3/2021	CD - CitiBank	3.000%	50,000.00	50,910.50	50,000.00
8/22/2018	79545OV51	8/23/2021	CD - Sallie Mae Bank	3.000%	100,000.00	101,864.00	100,000.00
11/29/2018	856283G67	11/29/2023	CD - State Bank India	3.550%	50,000.00	52,346.50	50,000.00
3/29/2016	38148P3A3	12/12/2023	CD - Goldman Sachs	3.550%	258,147.65	261,810.00	250,000.00
12/28/2018	06063HBA05	12/28/2023	CD - Bank of Baroda	3.500%	250,000.00	261,385.00	250,000.00
12/28/2018	949763WA0	12/28/2023	CD - Wells Fargo Bank	3.500%	50,000.00	51,972.00	50,000.00
1/4/2019	856285NS6	1/4/2024	CD - State Bank of India	3.500%	200,000.00	209,140.00	200,000.00
1/22/2019	61690UDA5	1/10/2024	CD - Morgan Stanley Bank	3.350%	252,054.19	259,885.00	250,000.00
6/28/2019	48128HSK5	4/17/2024	CD - JP Morgan Chase	2.800%	250,981.77	251,525.00	250,000.00
6/28/2019	14042TAY3	6/26/2024	CD - Capital One	2.300%	250,000.00	248,545.00	250,000.00
					<u>\$ 3,378,126.39</u>	<u>\$ 3,421,258.28</u>	<u>\$ 3,366,942.78</u>

**Municipal Bonds**

6/22/2016	630412WN0	12/1/2019	GO Bond - Naperville	2.000%	\$ 250,787.27	\$ 250,680.00	\$ 250,000.00
					<u>\$ 250,787.27</u>	<u>\$ 250,680.00</u>	<u>\$ 250,000.00</u>

**U.S. Agencies**

10/24/2016	3133EGZE8	10/24/2019	FFCB 1.21%	1.210%	250,000.00	249,370.00	250,000.00
4/28/2016	3134G8YF0	10/28/2019	FHLMC 1.2%	1.200%	250,000.00	249,440.00	250,000.00
6/30/2016	3134G9WK9	12/30/2019	FHLMC 1.25%	1.250%	250,000.00	249,052.50	250,000.00
3/30/2016	3134G8TX7	12/30/2019	FHLMC 1.375%	1.375%	250,000.00	249,247.50	250,000.00
4/20/2017	3134GBDX7	4/20/2020	FHLMC 1.65%	1.650%	250,000.00	249,165.00	250,000.00
6/30/2016	3134G9SK4	6/30/2020	FHLMC 1.5%	1.500%	500,000.00	497,330.00	500,000.00
4/26/2017	3134GBHW5	7/27/2020	FHLMC 1.625%	1.625%	250,000.00	248,895.00	250,000.00
6/23/2016	3130A8HG1	9/23/2020	FHLB 1.48%	1.480%	250,000.00	247,885.00	250,000.00
6/30/2016	3136G3UE3	12/30/2020	FNMA 1.4%	1.400%	250,000.00	248,042.50	250,000.00
6/30/2016	3136G3UE3	12/30/2020	FNMA 1.4%	1.400%	250,000.00	248,042.50	250,000.00
5/16/2018	3130ADD90	1/25/2021	FHLB 2.2%	2.200%	246,250.00	250,005.00	250,000.00
6/23/2016	3130A8HH9	6/23/2021	FHLB 1.62%	1.620%	250,000.00	247,667.50	250,000.00
7/29/2016	3136G3XY6	7/28/2021	FNMA 1.0%	1.000%	250,000.00	249,072.50	250,000.00
4/20/2017	3134GBJB9	10/20/2021	FHLMC 2%	2.000%	250,000.00	249,822.50	250,000.00
11/17/2016	3134GAUD4	11/17/2021	FHLMC 1% Multi-Step	1.150%	250,000.00	250,017.50	250,000.00
4/13/2018	3134GBMW9	5/24/2022	FHLMC 1.75% Multi-Step	1.750%	248,750.00	250,032.50	250,000.00
9/15/2017	3130ACA87	9/15/2022	FHLB 1.50%	1.500%	500,000.00	499,745.00	500,000.00
10/12/2017	3130ACFU3	10/12/2022	FHLB 1.625% Multi-Step	1.625%	249,687.50	250,110.00	249,687.50
10/27/2017	3130ACJQ8	10/27/2022	FHLB 1.625% Multi-Step	2.000%	250,000.00	250,127.50	250,000.00
11/14/2017	3130ACNN0	11/14/2022	FHLB 2% Multi-Step	2.000%	250,000.00	250,007.50	250,000.00
					<u>\$ 5,494,687.50</u>	<u>\$ 5,483,077.50</u>	<u>\$ 5,499,687.50</u>

**Corporate Bonds**

5/16/2019	38141GGS7	1/24/2022	Goldman Sachs Group	5.750%	268,160.11	269,230.00	250,000.00
5/16/2019	94974BFC9	3/8/2022	Wells Fargo & Company	3.500%	281,181.65	282,469.00	275,000.00
7/1/2019	172967LG4	4/25/2022	Citigroup Incorporated	2.750%	253,198.85	251,977.50	250,000.00
7/31/2019	06051GHH5	5/17/2022	Bank of America	3.500%	306,804.00	305,208.00	300,000.00
5/30/2019	61744YAH1	5/19/2022	Morgan Stanley	2.750%	250,668.43	251,812.50	250,000.00
					<u>\$ 1,360,013.04</u>	<u>\$ 1,360,697.00</u>	<u>\$ 1,325,000.00</u>

**Village of Roselle**

**Investments**

**July 31, 2019**

<b>Distribution by Fund</b>		
<b>Certificates of Deposit</b>		
10	General Fund	\$ 1,499,946.60
23	Equipment Replacement Fund	\$ 1,110,076.18
31	Debt Service Fund	\$ 50,910.50
43	Water Sewer Extension Fund	\$ 99,988.00
51	Water/Sewer Operating Fund	\$ 261,810.00
52	Water/Sewer Equip Repl Fund	\$ 248,545.00
58	Parking Lot Operating	\$ 49,994.00
61	Health Insurance Fund	\$ 99,988.00
		<u>\$ 3,421,258.28</u>
<b>Municipal Bonds</b>		
10	General Fund	\$ 250,680.00
		<u>\$ 250,680.00</u>
<b>U.S. Agencies</b>		
10	General Fund	\$ 1,249,527.50
21	MFT	\$ 198,932.00
23	Equipment Replacement Fund	\$ 995,190.00
31	Debt Service	\$ 99,466.00
51	Water/Sewer Operating Fund	\$ 1,497,737.50
52	Water/Sewer Equip. Replac. Fund	\$ 249,052.50
53	Water/Sewer Capital Fund	\$ 744,992.50
62	Compensated Absences	\$ 448,179.50
		<u>\$ 5,483,077.50</u>
<b>Corporate Bonds</b>		
10	General Fund	\$ 839,489.50
41	General Capital Projects Fund	\$ 251,977.50
53	Water/Sewer Capital Fund	\$ 269,230.00
		<u>\$ 1,360,697.00</u>

**VILLAGE OF ROSELLE**  
**1.00% MUNICIPAL SALES TAXES**  
**DECEMBER 31, 2019**

Month Accrued	Month Received	Fiscal Year								Variance	
		2012	2013	2014	2015	2016	2017	2018	2019		
January	April	158,620.85	177,116.34	183,234.70	159,887.03	181,902.71	178,914.13	221,913.29	218,627.16	(3,286.13)	-1.5%
February	May	183,927.28	164,653.43	167,864.73	179,056.91	190,776.57	226,636.37	209,208.19	229,113.20	19,905.01	9.5%
March	June	199,559.85	193,552.87	195,868.76	198,930.59	220,029.36	258,376.62	263,216.62	265,784.44	2,567.82	1.0%
April	July	203,533.03	209,530.13	179,837.92	188,381.80	209,890.24	245,287.25	246,028.53	289,843.11	43,814.58	17.8%
May	August	198,636.36	207,599.22	204,542.05	190,291.37	235,926.06	247,593.10	239,170.31			
June	September	185,579.55	186,790.45	197,510.56	189,531.56	235,471.84	245,496.33	250,011.25			
July	October	199,728.39	197,911.06	195,415.09	198,299.88	192,633.01	230,198.60	259,146.24			
August	November	193,178.31	199,231.51	196,841.36	209,242.86	250,670.49	239,692.29	290,165.37			
September	December	187,374.30	186,340.02	192,121.62	194,304.84	257,171.59	219,168.43	238,280.64			
October	January	176,790.57	179,017.32	188,735.39	205,645.00	234,422.80	268,074.84	261,417.57			
November	February	183,792.29	174,147.61	183,105.18	187,124.76	229,594.03	240,050.52	265,282.53			
December	March	208,906.75	191,298.03	197,179.04	222,031.28	241,742.44	270,989.37	280,101.52			
Sub-Total Sales Tax Receipts		2,279,627.53	2,267,187.99	2,282,256.40	2,322,727.88	2,680,231.14	2,870,477.85	3,023,942.06	1,003,367.91	63,001.28	
Approved Budget		2,275,000	2,315,000	2,325,000	2,285,000	2,500,000	2,664,560	2,985,335	3,134,605		
Variance Actual to Budget		4,627.53	(47,812.01)	(42,743.60)	37,727.88	180,231.14	205,917.85	38,607.06	(2,131,237.09)		
Increase (Decrease) From Prior Fiscal Year		(13,999.17)	(12,439.54)	15,068.41	40,471.48	357,503.26	190,246.71	153,464.21	(2,020,574.15)		
								940,366.63	1,003,367.91		6.7%



**VILLAGE OF ROSELLE  
STATE INCOME TAX  
DECEMBER 31, 2019**

COLLECTION MONTH	DISBURSEMENT MONTH	Fiscal Year								Variance	
		2012	2013	2014	2015	2016	2017	2018	2019		
December	January	164,938.39	182,939.75	209,142.18	185,428.51	224,715.49	195,733.00	172,979.06	188,861.55	15,882.49	9.2%
January	February	190,165.05	215,951.83	221,953.25	276,660.55	245,908.79	226,377.76	250,386.14	227,215.64	(23,170.50)	-9.3%
February	March	126,870.47	121,091.79	126,770.44	120,692.42	142,364.31	118,487.45	125,875.23	136,812.96	10,937.73	8.7%
March	April	196,988.88	210,267.29	221,684.93	246,637.87	220,283.25	228,499.88	193,286.91	219,750.40	26,463.49	13.7%
April	May	286,022.57	388,386.08	344,049.76	408,040.03	310,485.96	305,091.15	312,196.20	457,112.36	144,916.16	46.4%
May	June	150,377.79	131,950.77	128,148.27	169,452.30	148,413.19	157,783.28	144,223.13	142,754.42	(1,468.71)	-1.0%
June	July	193,106.49	202,090.12	212,089.42	239,087.23	211,810.37	208,727.98	195,003.54	213,485.62	18,482.08	9.5%
July	August	121,176.46	125,558.60	123,723.90	138,746.71	123,345.66	99,750.36	143,145.27			
August	September	120,197.02	122,492.14	120,988.82	132,148.23	134,729.80	117,657.78	139,703.99			
September	October	189,259.61	213,707.43	215,879.72	232,256.29	199,094.35	179,141.09	217,125.76			
October	November	143,005.76	141,493.08	145,544.80	153,140.19	133,627.77	134,819.57	156,380.39			
November	December	118,017.28	112,937.86	109,440.52	119,765.75	121,063.35	118,693.27	129,617.65			
Total		2,000,125.77	2,168,866.74	2,179,416.01	2,422,056.08	2,215,842.29	2,090,762.57	2,179,923.27	1,585,992.95	192,042.74	
Budget		1,850,000	2,034,000	2,175,000	2,200,030	2,350,000	2,252,725	2,132,805	2,159,530		
Variance Actual to Budget		150,125.77	134,866.74	4,416.01	222,026.08	(134,157.71)	(161,962.43)	47,118.27	(573,537.05)		
Increase (Decrease) from Prior Fiscal Year		200,413.74	168,740.97	10,549.27	242,640.07	(206,213.79)	(125,079.72)	89,160.70	(593,930.32)		
								1,393,950.21	1,585,992.95		13.8%

**VILLAGE OF ROSELLE  
LOCAL USE TAX REVENUES  
DECEMBER 31, 2019**

Liability Month	Disbursement Month	Fiscal Year								Variance	
		2012	2013	2014	2015	2016	2017	2018	2019		
January	April	26,421.97	30,731.31	27,183.34	20,821.09	38,380.99	\$41,660.95	\$43,359.73	\$47,720.53	4,360.80	10.1%
February	May	23,960.02	23,018.45	26,686.08	40,639.16	39,123.08	39,207.40	44,590.70	54,974.73	10,384.03	23.3%
March	June	29,621.94	28,891.96	35,233.39	42,847.61	45,972.62	50,985.96	53,850.03	62,496.60	8,646.57	16.1%
April	July	27,318.39	31,708.53	32,481.16	42,058.63	44,778.00	43,783.91	46,998.61	59,153.94	12,155.33	25.9%
May	August	28,564.57	28,000.64	34,510.27	40,061.69	43,572.24	44,113.77	51,248.54			
June	September	31,937.59	37,188.50	38,520.36	45,187.76	49,143.07	46,659.02	54,884.93			
July	October	26,392.42	31,992.46	32,846.85	41,895.39	39,110.93	44,669.86	53,242.57			
August	November	29,467.53	29,892.88	35,571.78	38,282.60	42,637.32	47,505.51	50,635.62			
September	December	30,190.38	32,250.47	43,162.70	44,016.23	43,829.52	50,064.24	58,086.63			
October	January	29,340.80	34,610.09	40,838.54	44,328.48	47,801.75	49,716.35	61,483.30			
November	February	30,909.35	32,582.96	38,825.49	43,684.57	46,409.78	57,590.67	68,029.37			
December	March	44,147.60	51,265.46	58,850.03	62,468.96	72,117.79	72,842.32	82,264.16			
Total		358,272.56	392,133.71	444,709.99	506,292.17	552,877.09	588,799.96	668,674.19	224,345.80	35,546.73	
Budget		275,000.00	343,700.00	380,000.00	395,000.00	500,000.00	534,935.00	575,905.00	608,915.00		
Variance		83,272.56	48,433.71	64,709.99	111,292.17	52,877.09	53,864.96	92,769.19	(384,569.20)		
Increase (Decrease) from Prior Fiscal Year		24,634.42	33,861.15	52,576.28	61,582.18	46,584.92	35,922.87	79,874.23	(444,328.39)		
								188,799.07	224,345.80		18.8%

**VILLAGE OF ROSELLE  
VIDEO GAMING TAX  
DECEMBER 31, 2019**

Month Accrued	Month Received	Fiscal Year						Variance	
		2014	2015	2016	2017	2018	2019		
January	March	726.46	4,840.76	8,746.15	10,730.61	10,119.15	17,457.97	7,338.82	72.5%
February	April	907.32	4,939.64	9,031.70	9,279.30	9,710.96	16,887.63	7,176.67	73.9%
March	May	2,823.01	5,535.59	9,289.21	11,159.01	11,855.37	20,864.74	9,009.37	76.0%
April	June	2,237.05	6,796.54	9,981.39	12,380.38	12,610.13	19,551.01	6,940.88	55.0%
May	July	2,626.83	6,646.65	9,919.70	12,570.76	12,085.19	19,007.26	6,922.07	57.3%
June	August	2,696.59	5,983.66	9,366.97	11,733.82	12,349.17			
July	September	3,518.53	6,754.90	9,235.35	10,861.47	12,613.80			
August	October	3,801.68	6,534.91	10,625.86	8,881.79	14,463.96			
September	November	2,887.01	7,151.09	11,131.64	9,500.95	16,095.88			
October	December	4,413.89	7,768.13	10,112.98	10,990.30	17,519.10			
November	January	4,258.33	8,248.72	9,939.64	9,818.66	16,285.99			
December	February	4,652.27	8,513.47	8,577.49	10,657.95	17,285.75			
Sub-Total Sales Tax Receipts		35,548.97	79,714.06	115,958.08	128,565.00	162,994.45	93,768.61	37,387.81	
Approved Budget		12,250	52,180	76,100	113,420	124,460	179,340		
Variance Actual to Budget		23,298.97	27,534.06	39,858.08	15,145.00	38,534.45	(85,571.39)		
Increase (Decrease) From Prior Fiscal Year			44,165.09	36,244.02	12,606.92	34,429.45	(69,225.84)		
						56,380.80	93,768.61		66.3%

**VILLAGE OF ROSELLE  
SIMPLIFIED TELECOMMUNICATIONS TAX  
DECEMBER 31, 2019**

Accrual Month	Month Vouchered	Fiscal Year								Variance	
		2012	2013	2014	2015	2016	2017	2018	2019		
January	April	98,594.17	94,056.07	85,502.01	75,013.37	63,825.94	60,019.76	52,894.15	40,643.24	(\$12,250.91)	-23.2%
February	May	99,425.69	94,851.68	83,049.56	60,010.74	65,890.42	58,810.67	53,187.95	45,534.06	(\$7,653.89)	-14.4%
March	June	149,311.64	95,689.10	90,115.05	90,497.69	69,428.92	58,106.20	52,721.77	40,548.46	(\$12,173.31)	-23.1%
April	July	97,857.75	94,234.41	80,301.04	70,401.65	64,671.99	54,224.31	49,325.14	39,151.71	(\$10,173.43)	-20.6%
May	August	98,613.35	94,911.91	67,625.61	69,009.51	64,825.01	60,304.75	49,575.07			
June	September	99,985.74	90,094.28	67,599.51	70,249.64	63,001.25	52,620.87	49,214.58			
July	October	96,696.33	91,526.77	67,520.46	72,932.25	60,345.77	53,067.30	47,765.25			
August	November	99,152.66	88,590.18	67,405.82	68,662.80	60,958.88	53,856.72	46,948.29			
September	December	94,883.11	91,538.40	65,761.96	67,289.84	59,348.54	52,702.76	44,119.33			
October	January	99,579.94	90,855.59	64,175.99	66,564.55	60,796.85	53,108.65	45,762.72			
November	February	93,745.59	88,073.11	73,858.89	63,423.20	63,001.86	51,031.32	42,811.29			
December	March	94,826.54	87,035.12	79,675.35	90,073.59	61,414.34	48,529.53	48,844.80			
Total		\$1,222,672.51	\$1,101,456.62	\$892,591.25	\$864,128.83	\$757,509.77	\$656,382.84	\$583,170.34	\$165,877.47	(\$42,251.54)	
Approved Budget		\$1,200,000	\$1,225,000	\$1,168,000	\$1,005,000	\$800,000	\$768,000	\$585,740	\$555,305		
Variance Actual to Budget		\$22,672.51	(\$123,543.38)	(\$275,408.75)	(\$140,871.17)	(\$42,490.23)	(\$111,617.16)	(\$2,569.66)	(\$389,427.53)		
Increase (Decrease) From Prior Fiscal Year		(28,149.68)	(121,215.89)	(208,865.37)	(28,462.42)	(106,619.06)	(101,126.93)	(73,212.50)	(417,292.87)		
								\$208,129.01	\$165,877.47		-20.3%

**VILLAGE OF ROSELLE  
EATING ESTABLISHMENT TAX  
DECEMBER 31, 2019**

Accrual Month	2012	2013	2014	2015	2016	2017	2018	2019	Fiscal Year Variance	
January	16,166.31	16,954.13	19,420.14	21,443.44	22,161.78	29,235.79	32,325.44	34,187.41	\$1,861.97	5.8%
February	16,429.52	15,788.09	17,974.41	20,389.53	21,298.82	26,881.72	29,171.19	34,462.76	\$5,291.57	18.1%
March	18,615.86	19,058.22	21,591.40	24,990.09	24,243.22	31,372.99	34,370.82	41,286.71	\$6,915.89	20.1%
April	17,145.95	17,616.00	20,009.65	23,197.40	24,452.96	30,988.58	33,033.95	39,393.07	\$6,359.12	19.3%
May	18,052.57	18,822.19	22,057.10	24,882.97	25,157.65	32,050.90	35,184.17	43,299.27	\$8,115.10	23.1%
June	18,767.49	19,442.62	22,090.73	24,631.96	30,820.54	32,221.76	35,624.39	40,456.61	\$4,832.22	13.6%
July	17,378.80	18,766.04	21,320.22	23,318.20	30,708.77	30,547.50	35,269.68			
August	17,415.99	19,051.88	22,411.87	23,243.22	30,299.45	30,296.20	34,694.77			
September	18,211.40	18,862.72	22,380.37	22,773.05	30,736.48	29,893.93	35,946.72			
October	18,532.60	18,732.38	22,374.72	24,120.08	31,609.51	30,004.93	40,253.36			
November	17,587.03	18,650.19	21,514.52	22,578.77	29,607.23	30,023.92	37,092.95			
December	18,955.55	19,526.75	23,664.28	25,178.60	31,380.38	35,241.28	41,842.45			
<b>Total</b>	<b>\$213,259.07</b>	<b>\$221,271.21</b>	<b>\$256,809.41</b>	<b>\$280,747.31</b>	<b>\$332,476.79</b>	<b>\$368,759.50</b>	<b>\$424,809.89</b>	<b>\$233,085.83</b>	<b>\$33,375.87</b>	
Approved Budget	\$210,000.00	\$225,000.00	\$240,000.00	\$265,000.00	\$320,800.00	\$350,000.00	\$380,000.00	\$425,000.00		
Variance Actual to Budget	\$3,259.07	(\$3,728.79)	\$16,809.41	\$15,747.31	\$11,676.79	\$18,759.50	\$44,809.89	(\$191,914.17)		
							\$199,709.96	\$233,085.83		16.7%

Village of Roselle  
Motor Fuel Tax Fund  
For the period ending July 31, 2019

FUND 21 - MOTOR FUEL TAX FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>CHARGES FOR SERVICE</b>						
2111240	42363 MISC REIMB - PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	0%
<b>TOTAL CHARGES FOR SERVICE</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>GRANTS</b>						
2111250	44010 MOTOR FUEL TAX	580,000	42,094	325,351	(254,649)	56%
<b>TOTAL GRANTS</b>		<u>580,000</u>	<u>42,094</u>	<u>325,351</u>	<u>(254,649)</u>	<u>56%</u>
<b>INVESTMENT INCOME</b>						
2111260	46010 INVESTMENT INCOME	7,000	1,500	3,921	(3,079)	56%
2111260	46020 NET CHANGE IN FAIR VALUE	-	(222)	2,088	2,088	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>7,000</u>	<u>1,278</u>	<u>6,009</u>	<u>(991)</u>	<u>86%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 587,000</u>	<u>\$ 43,372</u>	<u>\$ 331,360</u>	<u>\$ (255,640)</u>	<u>56%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>INTERFUND TRANSFERS</b>						
2140560	66110 TRANSFER TO GENERAL FUND	\$ 300,000	\$ -	\$ 300,000	\$ -	100%
<b>TOTAL INTERFUND TRANSFERS</b>		<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>100%</u>
<b>STREET IMPROVEMENTS</b>						
2140580	71100 STREET IMPROVE PROGRAM	500,000	-	231,456	268,544	46%
<b>TOTAL STREET IMPROVEMENTS</b>		<u>500,000</u>	<u>-</u>	<u>231,456</u>	<u>268,544</u>	<u>0</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 800,000</u>	<u>\$ -</u>	<u>\$ 531,456</u>	<u>\$ 268,544</u>	<u>66%</u>
NET CHANGE IN FUND BALANCE		(213,000)	43,372	(200,096)		
BEGINNING FUND BALANCE				347,921		
ENDING FUND BALANCE				147,826		

Village of Roselle  
Taste of Roselle Fund  
For the period ending July 31, 2019

FUND 24 - TASTE OF ROSELLE FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>OTHER CHARGES</b>						
2411245 43065	TICKET SALES	47,650	-	-	(47,650)	0%
2411245 43067	CARNIVAL PROCEEDS	6,000	-	-	(6,000)	0%
2411245 43070	FOOD VENDOR FEES	25,000	-	-	(25,000)	0%
2411245 43071	COMMERCIAL VENDOR FEES	8,000	-	-	(8,000)	0%
2411245 43075	CRAFTER FEES	6,600	-	-	(6,600)	0%
<b>TOTAL OTHER CHARGES</b>		<b>93,250</b>	<b>-</b>	<b>-</b>	<b>(93,250)</b>	<b>0%</b>
<b>DONATIONS</b>						
2411255 45012	SPONSORSHIP	2,850	-	-	(2,850)	0%
<b>TOTAL DONATIONS</b>		<b>2,850</b>	<b>-</b>	<b>-</b>	<b>(2,850)</b>	<b>0%</b>
<b>INVESTMENT INCOME</b>						
2411260 46010	INVESTMENT INCOME	300	-	5	(295)	2%
<b>TOTAL INVESTMENT INCOME</b>		<b>300</b>	<b>-</b>	<b>5</b>	<b>(295)</b>	<b>2%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 96,400</b>	<b>\$ -</b>	<b>\$ 5</b>	<b>\$ (96,395)</b>	<b>\$ 0</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>CONTRACTUAL</b>						
2420520 61630	ADVERTISING/LEGAL NOTICES	\$ 400	\$ -	\$ -	\$ 400	0%
2420520 61745	ENTERTAINMENT	13,000	-	-	13,000	0%
2420520 61770	RENTAL - EQUIPMENT	25,000	-	-	25,000	0%
2420520 61790	OTHER CONTRACTUAL	13,000	-	15	12,985	0%
2420520 61792	VILLAGE SERVICES	13,500	-	-	13,500	0%
<b>TOTAL CONTRACTUAL</b>		<b>64,900</b>	<b>-</b>	<b>15</b>	<b>64,885</b>	<b>0%</b>
<b>COMMODITIES</b>						
2420530 62340	FOOD AND COFFEE SUPPLIES	15,000	-	-	15,000	0%
2420530 62420	TASTE SUPPLIES	1,500	-	-	1,500	0%
<b>TOTAL COMMODITIES</b>		<b>16,500</b>	<b>-</b>	<b>-</b>	<b>16,500</b>	<b>0%</b>
<b>OTHER CHARGES</b>						
2420540 63360	VENDOR PAYMENTS - TASTE	15,000	-	30,582	(15,582)	204%
<b>TOTAL OTHER CHARGES</b>		<b>15,000</b>	<b>-</b>	<b>30,582</b>	<b>(15,582)</b>	<b>204%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$ 96,400</b>	<b>\$ -</b>	<b>\$ 30,597</b>	<b>\$ 65,803</b>	<b>32%</b>
NET CHANGE IN FUND BALANCE		-	-	(30,592)		
BEGINNING FUND BALANCE				30,592		
ENDING FUND BALANCE				-		

Village of Roselle  
Foreign Fire Fund  
For the period ending July 31, 2019

FUND 26 - FOREIGN FIRE FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>STATE SHARED TAXES</b>						
2611215	41255 FOREIGN FIRE INSURANCE TAX	\$ 35,000	\$ -	\$ -	\$ (35,000)	0%
<b>TOTAL STATE SHARED TAXES</b>		<u>35,000</u>	<u>-</u>	<u>-</u>	<u>(35,000)</u>	<u>0%</u>
<b>INVESTMENT INCOME</b>						
2611260	46010 INVESTMENT INCOME	1,000	159	1,329	329	133%
<b>TOTAL INVESTMENT INCOME</b>		<u>1,000</u>	<u>159</u>	<u>1,329</u>	<u>329</u>	<u>133%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 36,000</u>	<u>\$ 159</u>	<u>\$ 1,329</u>	<u>\$ (34,671)</u>	<u>4%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>CONTRACTUAL</b>						
2630520	61650 TELEPHONE	\$ 1,500	\$ 133	\$ 923	\$ 577	62%
2630520	61790 OTHER CONTRACTUAL	100	-	160	(60)	160%
<b>TOTAL CONTRACTUAL</b>		<u>1,600</u>	<u>133</u>	<u>1,083</u>	<u>517</u>	<u>68%</u>
<b>COMMODITIES</b>						
2630530	62270 FACILITIES MAINT. SUPPLIES	-	-	960	(960)	0%
2630530	62280 SMALL EQUIPMENT	13,000	-	6,943	6,058	53%
2630530	62340 FOOD & COFFEE SUPPLIES	-	-	929	(929)	0%
2630530	62390 OTHER COMMODITIES	1,000	146	146	854	15%
<b>TOTAL COMMODITIES</b>		<u>14,000</u>	<u>146</u>	<u>8,977</u>	<u>5,023</u>	<u>64%</u>
<b>OTHER CHARGES</b>						
2630540	63150 AWARDS & RECOGNITION	3,000	-	2,861	139	95%
<b>TOTAL OTHER CHARGES</b>		<u>3,000</u>	<u>-</u>	<u>2,861</u>	<u>139</u>	<u>95%</u>
<b>CAPITAL OUTLAY</b>						
2630550	65150 OTHER MACH/EQUIPMENT	29,190	-	11,572	17,618	40%
<b>TOTAL CAPITAL OUTLAY</b>		<u>29,190</u>	<u>-</u>	<u>11,572</u>	<u>17,618</u>	<u>40%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 47,790</u>	<u>\$ 278</u>	<u>\$ 24,493</u>	<u>\$ 23,297</u>	<u>51%</u>
<b>NET CHANGE IN FUND BALANCE</b>		(11,790)	(119)	(23,164)		
<b>BEGINNING FUND BALANCE</b>				117,548		
<b>ENDING FUND BALANCE</b>				94,384		



Village of Roselle  
Gary Avenue Business District Fund  
For the period ending July 31, 2019

FUND 28 - GARY AVENUE BUSINESS DISTRICT FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>LOCAL TAXES</b>						
2811220 41305	BUSINESS DISTRICT SALES TAX	\$ 10,000	\$ 488	\$ 3,234	\$ (6,766)	32%
2811220 41310	BUSINESS DISTRICT HOTEL TAX	24,000	1,266	6,236	(17,764)	26%
<b>TOTAL LOCAL TAXES</b>		<u>34,000</u>	<u>1,755</u>	<u>9,470</u>	<u>(24,530)</u>	<u>28%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 34,000</u>	<u>\$ 1,755</u>	<u>\$ 9,470</u>	<u>\$ (24,530)</u>	<u>28%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>OTHER CHARGES</b>						
2820540 63206	BUSINESS TAX DISTRIBUTIONS	24,000	1,266	5,881	18,119	25%
2820540 63207	SALES TAX DISTRIBUTIONS	10,000	488	1,770	8,230	18%
<b>TOTAL OTHER CHARGES</b>		<u>34,000</u>	<u>1,755</u>	<u>7,650</u>	<u>26,350</u>	<u>23%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 34,000</u>	<u>\$ 1,755</u>	<u>\$ 7,650</u>	<u>\$ 26,350</u>	<u>23%</u>
NET CHANGE IN FUND BALANCE		-	-	1,819		
BEGINNING FUND BALANCE				-		
ENDING FUND BALANCE				1,819		

Village of Roselle  
 Irving Park Rd Business District Fund  
 For the period ending July 31, 2019

FUND 29 - IRVING PARK RD BUSINESS DISTRICT FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>LOCAL TAXES</b>						
2911215	41215 BUSINESS DISTRICT SALES TAX	\$ 195,000	\$ 17,294	\$ 111,864	\$ (83,136)	57%
<b>TOTAL LOCAL TAXES</b>		<u>195,000</u>	<u>17,294</u>	<u>111,864</u>	<u>(83,136)</u>	<u>57%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 195,000</u>	<u>\$ 17,294</u>	<u>\$ 111,864</u>	<u>\$ (83,136)</u>	<u>57%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>OTHER CHARGES</b>						
2920540	63207 SALES TAX DISTRIBUTIONS	195,000	17,294	63,237	131,763	32%
<b>TOTAL OTHER CHARGES</b>		<u>195,000</u>	<u>17,294</u>	<u>63,237</u>	<u>131,763</u>	<u>32%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 195,000</u>	<u>\$ 17,294</u>	<u>\$ 63,237</u>	<u>\$ 131,763</u>	<u>32%</u>
NET CHANGE IN FUND BALANCE		-	-	48,627		
BEGINNING FUND BALANCE				-		
ENDING FUND BALANCE				48,627		

Village of Roselle  
Sidewalk Fund  
For the period ending July 31, 2019

FUND 295 - SIDEWALK FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>FEES</b>						
29511225	42031 SIDEWALK FEES	\$ 20,745	\$ (1,388)	\$ 860	\$ (19,885)	100%
<b>TOTAL FEES</b>		<u>20,745</u>	<u>(1,388)</u>	<u>860</u>	<u>(19,885)</u>	<u>100%</u>
<b>INVESTMENT INCOME</b>						
29511260	46010 INVESTMENT INCOME	\$ 500	\$ 55	\$ 398	\$ (102)	100%
<b>TOTAL INVESTMENT INCOME</b>		<u>500</u>	<u>55</u>	<u>398</u>	<u>(102)</u>	<u>100%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 21,245</u>	<u>\$ (1,333)</u>	<u>\$ 1,258</u>	<u>\$ (19,987)</u>	<u>100%</u>
NET CHANGE IN FUND BALANCE		21,245	(1,333)	1,258		
BEGINNING FUND BALANCE				17,359		
ENDING FUND BALANCE				18,617		

Village of Roselle  
Debt Service Fund  
For the period ending July 31, 2019

FUND 31 - DEBT SERVICE FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>PROPERTY TAXES</b>						
3111205	41085 DUPAGE - 2016 LIMITED BONDS	\$ 229,160	\$ 2,805	\$ 119,721	\$ (109,439)	52%
3111205	41090 COOK - 2016 LIMITED BONDS	40,440	7,445	30,186	(10,254)	75%
<b>TOTAL PROPERTY TAXES</b>		<b>269,600</b>	<b>10,250</b>	<b>149,907</b>	<b>(119,693)</b>	<b>56%</b>
<b>INVESTMENT INCOME</b>						
3111260	46010 INVESTMENT INCOME	6,000	1,481	4,460	(1,540)	74%
3111260	46020 NET CHANGE IN FAIR VALUE	-	(8)	2,139	2,139	
<b>TOTAL INVESTMENT INCOME</b>		<b>6,000</b>	<b>1,474</b>	<b>6,599</b>	<b>599</b>	<b>110%</b>
<b>INTERFUND TRANSFERS</b>						
3111275	49015 TRANS FROM GENERAL CAPITAL	598,590	49,882	349,180	(249,410)	58%
3111275	49065 TRANS FROM W/S CAPITAL	80,635	6,720	47,035	(33,600)	58%
<b>TOTAL INTERFUND TRANSFERS</b>		<b>679,225</b>	<b>56,602</b>	<b>396,215</b>	<b>(283,010)</b>	<b>58%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 954,825</b>	<b>\$ 68,326</b>	<b>\$ 552,721</b>	<b>\$ (402,104)</b>	<b>58%</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>2010B DEBT REFUNDING BONDS</b>						
31301040	64230 2010B DEBT PRINCIPAL	\$ 265,000	\$ -	\$ -	\$ 265,000	0%
31301040	64235 2010B DEBT INTEREST	33,000	-	16,500	16,500	50%
31301040	64238 2010B DEBT ADMIN FEE	475	-	475	-	100%
<b>TOTAL 2010B DEBT REFUNDING BONDS</b>		<b>298,475</b>	<b>-</b>	<b>16,975</b>	<b>281,500</b>	<b>6%</b>
<b>2012A GO REFUNDING BONDS</b>						
31301240	64140 2012A DEBT PRINCIPAL	105,000	-	-	105,000	0%
31301240	64145 2012A DEBT INTEREST	6,500	-	3,250	3,250	50%
31301240	64148 2012A DEBT ADMIN FEE	475	-	475	-	100%
<b>TOTAL 2012A GO REFUNDING BONDS</b>		<b>111,975</b>	<b>-</b>	<b>3,725</b>	<b>108,250</b>	<b>3%</b>
<b>2016 LIMITED TAX BONDS</b>						
31401140	64140 2016 DEBT PRINCIPAL	235,000	-	-	235,000	0%
31401140	64145 2016 DEBT INTEREST	34,600	-	17,300	17,300	50%
31401140	64148 2016 DEBT ADMIN FEE	475	-	475	-	100%
<b>TOTAL 2016 LIMITED TAX BONDS</b>		<b>270,075</b>	<b>-</b>	<b>17,775</b>	<b>252,300</b>	<b>7%</b>
<b>2018 GO REFUNDING BONDS</b>						
31401240	64140 2016 DEBT PRINCIPAL	165,000	-	-	165,000	0%
31401240	64145 2016 DEBT INTEREST	103,295	-	60,845	42,450	59%
31401240	64148 2016 DEBT ADMIN FEE	475	-	-	475	0%
<b>TOTAL 2018 GO REFUNDING BONDS</b>		<b>268,770</b>	<b>-</b>	<b>60,845</b>	<b>207,925</b>	<b>23%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$ 949,295</b>	<b>\$ -</b>	<b>\$ 99,320</b>	<b>\$ 849,975</b>	<b>10%</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>5,530</b>	<b>68,326</b>	<b>453,401</b>		
<b>BEGINNING FUND BALANCE</b>				<b>202,528</b>		
<b>ENDING FUND BALANCE</b>				<b>655,929</b>		

Village of Roselle  
Equipment Replacement Fund  
For the period ending July 31, 2019

FUND 23 - EQUIPMENT REPLACEMENT FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>OTHER CHARGES</b>						
2311245 43011	SALE OF ASSETS - PUBLIC SAFETY	\$ 9,000	\$ -	\$ -	\$ -	0%
2311245 43012	SALE OF ASSETS - PUBLIC WORKS	15,000	-	10,000	-	67%
<b>TOTAL OTHER CHARGES</b>		<u>24,000</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>42%</u>
<b>INVESTMENT INCOME</b>						
2311260 46010	INVESTMENT INCOME	30,000	10,126	30,699	687	102%
2311260 46020	NET CHANGE IN FAIR VALUE	-	3,022	36,838	36,838	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>30,000</u>	<u>13,148</u>	<u>67,537</u>	<u>37,525</u>	<u>225%</u>
<b>INTERFUND TRANSFERS</b>						
2311275 49010	TRANS FROM GENERAL FUND	400,000	33,334	233,330	(166,670)	58%
2311275 49035	TRANS FROM PARKING LOT OP	8,500	708	4,960	(3,540)	58%
<b>TOTAL INTERFUND TRANSFERS</b>		<u>408,500</u>	<u>34,042</u>	<u>238,290</u>	<u>(170,210)</u>	<u>58%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 462,500</u>	<u>\$ 47,190</u>	<u>\$ 315,827</u>	<u>\$ (132,685)</u>	<u>68%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>GENERAL VILLAGE CAPITAL OUTLAY</b>						
2320550 65145	OFFICE MACH/EQUIPMENT	\$ -	\$ -	\$ 620	\$ (620)	0%
2320550 65150	OTHER MACH/EQUIPMENT	131,550	-	70,424	61,126	54%
<b>TOTAL GENERAL VILLAGE CAPITAL OUTLAY</b>		<u>131,550</u>	<u>-</u>	<u>71,044</u>	<u>60,506</u>	<u>54%</u>
<b>POLICE DEPARTMENT CAPITAL OUTLAY</b>						
23306550 65120	AUTO EQUIPMENT	32,000	-	-	32,000	0%
23306550 65145	OFFICE MACH/EQUIPMENT	-	-	813	(813)	0%
23306550 65150	OTHER MACH/EQUIPMENT	25,450	-	-	25,450	0%
<b>TOTAL POLICE DEPARTMENT CAPITAL OUTLAY</b>		<u>57,450</u>	<u>-</u>	<u>813</u>	<u>56,637</u>	<u>1%</u>
<b>FIRE DEPARTMENT CAPITAL OUTLAY</b>						
23307550 65120	AUTO EQUIPMENT	246,000	-	237,439	8,561	0%
23307550 65145	OFFICE MACH/EQUIPMENT	-	-	297	(297)	0%
23307550 65150	OTHER MACH/EQUIPMENT	168,480	-	123,577	44,903	0%
<b>TOTAL FIRE DEPARTMENT CAPITAL OUTLAY</b>		<u>414,480</u>	<u>-</u>	<u>361,313</u>	<u>53,167</u>	<u>87%</u>
<b>PUBLIC WORKS CAPITAL OUTLAY</b>						
2340550 65120	AUTO EQUIPMENT	279,000	-	22,521	256,479	8%
2340550 65145	OFFICE MACH/EQUIPMENT	-	-	226	(226)	0%
2340550 65150	OTHER MACH/EQUIPMENT	71,230	-	74,810	(3,580)	105%
<b>TOTAL PUBLIC WORKS CAPITAL OUTLAY</b>		<u>350,230</u>	<u>-</u>	<u>97,557</u>	<u>252,673</u>	<u>28%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 953,710</u>	<u>\$ -</u>	<u>\$ 530,726</u>	<u>\$ 422,984</u>	<u>56%</u>
<b>NET CHANGE IN FUND BALANCE</b>		(491,210)	47,190	(214,899)		
<b>BEGINNING FUND BALANCE</b>				2,370,342		
<b>ENDING FUND BALANCE</b>				2,155,443		

Village of Roselle  
General Capital Projects Fund  
For the period ending July 31, 2019

FUND 41 - GENERAL CAPITAL PROJECTS

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>LOCAL TAXES</b>						
4111220 41340	UTILITY TAX - GAS	\$ 290,000	\$ 4,460	\$ 220,174	\$ (69,826)	76%
4111220 41350	UTILITY TAX - ELECTRIC	640,000	47,367	351,525	(288,475)	55%
4111220 41360	SIMPLIFIED TELECOMM TAX	555,305	39,152	303,296	(252,009)	55%
<b>TOTAL LOCAL TAXES</b>		<u>1,485,305</u>	<u>90,979</u>	<u>874,996</u>	<u>(610,309)</u>	<u>59%</u>
<b>OTHER INCOME</b>						
4111245 43025	RETAIL SALES	395	81	203	(192)	51%
<b>TOTAL OTHER INCOME</b>		<u>395</u>	<u>81</u>	<u>203</u>	<u>(192)</u>	<u>51%</u>
<b>GRANTS</b>						
4111250 44060	STATE/LOCAL GRANTS	-	4,272	4,272	4,272	0%
<b>TOTAL GRANTS</b>		<u>-</u>	<u>4,272</u>	<u>4,272</u>	<u>4,272</u>	<u>0%</u>
<b>INVESTMENT INCOME</b>						
4111260 46010	INVESTMENT INCOME	15,000	2,820	12,131	(2,869)	81%
4111260 46020	NET CHANGE IN FAIR VALUE	-	(1,221)	(839)	(839)	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>15,000</u>	<u>1,599</u>	<u>11,292</u>	<u>(3,708)</u>	<u>75%</u>
<b>INTERFUND TRANSFERS</b>						
4111275 49045	TRANS FROM WATER OP	15,000	-	-	(15,000)	0%
<b>TOTAL INTERFUND TRANSFERS</b>		<u>15,000</u>	<u>-</u>	<u>-</u>	<u>(15,000)</u>	<u>0%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 1,515,700</u>	<u>\$ 96,930</u>	<u>\$ 890,763</u>	<u>\$ (624,937)</u>	<u>59%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>OTHER CHARGES</b>						
4120540 63270	IRMA CHARGES	\$ 63,570	\$ -	\$ 63,039	\$ 531	99%
4120540 63280	IRMA DEDUCTIBLE	26,535	-	26,535	-	100%
4120540 63310	SENIOR TAX REFUND	6,000	-	3,060	2,940	51%
<b>TOTAL OTHER CHARGES</b>		<u>96,105</u>	<u>-</u>	<u>92,634</u>	<u>3,471</u>	<u>96%</u>
<b>INTERFUND TRANSFERS</b>						
4120560 66130	TRANS TO DEBT SERVICE FUND	598,590	49,882	349,180	249,410	58%
<b>TOTAL INTERFUND TRANSFERS</b>		<u>598,590</u>	<u>49,882</u>	<u>349,180</u>	<u>249,410</u>	<u>58%</u>
<b>BUILDING AND GROUNDS</b>						
4140570 70100	BUILDING IMPROVEMENTS	651,000	2,970	3,630	647,370	1%
<b>TOTAL BUILDING AND GROUNDS</b>		<u>651,000</u>	<u>2,970</u>	<u>3,630</u>	<u>647,370</u>	<u>1%</u>
<b>EMERALD ASH BORER PROGRAM</b>						
4140570 73000	TREE SURVEY	8,000	630	8,000	-	100%
4140570 73200	TREE REMOVAL	5,000	-	-	5,000	0%
4140570 73205	TREE PLANTING	30,000	-	-	30,000	0%
<b>TOTAL EMERALD ASH BORER PROGRAM</b>		<u>43,000</u>	<u>630</u>	<u>8,000</u>	<u>35,000</u>	<u>19%</u>

Village of Roselle  
 General Capital Projects Fund  
 For the period ending July 31, 2019

FUND 41 - GENERAL CAPITAL PROJECTS

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>STREET IMPROVEMENTS</b>						
4140580	71100 THERMOPLASTIC MARKING	15,000	-	-	15,000	0%
4140580	71100 STREET IMPROVE PROGRAM	240,000	-	-	240,000	0%
4140580	73200 SURFACE TRANSP PROGRAM	100,000	421	7,748	92,252	8%
<b>TOTAL STREET IMPROVEMENTS</b>		<u>355,000</u>	<u>421</u>	<u>7,748</u>	<u>347,252</u>	<u>2%</u>
<b>SIDEWALK REPLACEMENT PROGRAM</b>						
4140570	71100 SIDEWALKS	100,000	-	-	100,000	0%
<b>TOTAL SIDEWALK REPLACEMENT PROGRAM</b>		<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>0%</u>
<b>PARKING LOT IMPROVEMENTS</b>						
4140585	71100 PARKING LOT IMPROVEMENTS	64,000	-	-	64,000	0%
<b>TOTAL PARKING LOT IMPROVEMENTS</b>		<u>64,000</u>	<u>-</u>	<u>-</u>	<u>64,000</u>	<u>0%</u>
<b>MAIN STREET IMPROVEMENTS</b>						
4140570	71100 LIGHTING/PARKING IMPROVE	-	-	9,060	(9,060)	0%
<b>TOTAL MAIN STREET IMPROVEMENTS</b>		<u>-</u>	<u>-</u>	<u>9,060</u>	<u>(9,060)</u>	<u>0%</u>
<b>STORMWATER IMPROVEMENTS</b>						
4140590	70100 MISC STORMWATER IMPROVE	200,000	-	2,845	197,155	1%
<b>TOTAL STORMWATER IMPROVEMENTS</b>		<u>200,000</u>	<u>-</u>	<u>2,845</u>	<u>197,155</u>	<u>1%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 2,107,695</u>	<u>\$ 53,903</u>	<u>\$ 473,097</u>	<u>\$ 1,634,598</u>	<u>22%</u>
NET CHANGE IN FUND BALANCE		(591,995)	43,028	417,666		
BEGINNING FUND BALANCE				997,802		
ENDING FUND BALANCE				1,415,468		

Village of Roselle  
TIF #2 Roselle - Nerge  
For the period ending July 31, 2019

FUND 422 - TIF #2 ROSELLE - NERGE

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>PROPERTY TAXES</b>						
42211205	41015 COOK - TIF INCREMENT	\$ 130,000	\$ 41,347	\$ 90,737	\$ (39,263)	70%
<b>TOTAL PROPERTY TAXES</b>		<b>130,000</b>	<b>41,347</b>	<b>90,737</b>	<b>(39,263)</b>	<b>70%</b>
<b>INVESTMENT INCOME</b>						
4211260	46010 INVESTMENT INCOME	1,000	204	1,419	419	100%
<b>TOTAL INVESTMENT INCOME</b>		<b>1,000</b>	<b>204</b>	<b>1,419</b>	<b>419</b>	<b>100%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 131,000</b>	<b>\$ 41,551</b>	<b>\$ 92,156</b>	<b>\$ (38,844)</b>	<b>70%</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>PERSONNEL</b>						
42220510	60100 REGULAR SALARIES	\$ 7,190	\$ 830	\$ 4,416	\$ 2,774	61%
42220510	60300 SICK BUY BACK	-	-	166	(166)	
42220510	60400 PART-TIME SALARIES	5,730	663	3,130	2,600	55%
42220510	60450 GROUP INSURANCE	785	66	463	322	59%
42220510	60500 FICA	755	91	470	285	62%
42220510	60550 MEDICARE	190	21	110	80	58%
42220510	60600 IMRF	1,390	158	811	579	58%
<b>TOTAL PERSONNEL</b>		<b>16,040</b>	<b>1,830</b>	<b>9,566</b>	<b>6,474</b>	<b>60%</b>
<b>CONTRACTUAL</b>						
42220520	61100 ATTORNEY	5,000	-	693	4,307	14%
42220520	61250 AUDITING SERVICES	1,480	-	-	1,480	0%
42220520	61270 OTHER PROFESSIONAL SERVICES	-	-	211	(211)	0%
42220520	61700 POSTAGE	-	86	86	(86)	100%
<b>TOTAL CONTRACTUAL</b>		<b>6,480</b>	<b>86</b>	<b>990</b>	<b>5,490</b>	<b>15%</b>
<b>TIF IMPROVEMENTS/PROJECTS</b>						
42220575	70100 ROSELLE - NERGE PROJECT 1	5,000	-	9,500	(4,500)	0%
<b>TOTAL TIF IMPROVEMENTS/PROJECTS</b>		<b>5,000</b>	<b>-</b>	<b>9,500</b>	<b>(4,500)</b>	<b>0%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$ 27,520</b>	<b>\$ 1,916</b>	<b>\$ 20,057</b>	<b>\$ 7,463</b>	<b>73%</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>103,480</b>	<b>39,636</b>	<b>72,099</b>		
BEGINNING FUND BALANCE				88,741		
ENDING FUND BALANCE				160,840		



Village of Roselle  
TIF #3 Irving - Central  
For the period ending July 31, 2019

FUND 423 - TIF #3 IRVING - CENTRAL

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>PROPERTY TAXES</b>						
42311205	41010 DUPAGE - TIF INCREMENT	\$ 140,000	\$ 6,476	\$ 104,685	\$ (35,315)	75%
<b>TOTAL PROPERTY TAXES</b>		<u>140,000</u>	<u>6,476</u>	<u>104,685</u>	<u>(35,315)</u>	<u>75%</u>
<b>INVESTMENT INCOME</b>						
42311260	46010 INVESTMENT INCOME	1,000	406	2,008	1,008	201%
<b>TOTAL INVESTMENT INCOME</b>		<u>1,000</u>	<u>406</u>	<u>2,008</u>	<u>1,008</u>	<u>201%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 141,000</u>	<u>\$ 6,882</u>	<u>\$ 106,693</u>	<u>\$ (34,307)</u>	<u>76%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>PERSONNEL</b>						
42320510	60100 REGULAR SALARIES	\$ 7,190	\$ 830	\$ 4,416	\$ 2,774	61%
42320510	60300 SICK BUY BACK	-	-	166	(166)	0%
42320510	60400 PART-TIME SALARIES	5,730	663	3,130	2,600	55%
42320510	60450 EMPLOYEE GROUP INSURANCE	785	66	463	322	59%
42320510	60500 FICA	755	91	470	285	62%
42320510	60550 MEDICARE	190	21	110	80	58%
42320510	60600 IMRF	1,390	158	811	579	58%
<b>TOTAL PERSONNEL</b>		<u>16,040</u>	<u>1,830</u>	<u>9,566</u>	<u>6,474</u>	<u>60%</u>
<b>CONTRACTUAL</b>						
42320520	61100 ATTORNEY	5,000	-	-	5,000	0%
42320520	61250 AUDITING SERVICES	1,480	-	-	1,480	0%
42320520	61630 LEGAL NOTICES	200	-	-	200	0%
42320520	61700 POSTAGE	200	70	70	130	0%
<b>TOTAL CONTRACTUAL</b>		<u>6,880</u>	<u>70</u>	<u>70</u>	<u>6,810</u>	<u>1%</u>
<b>TIF IMPROVEMENTS/PROJECTS</b>						
4230575	70100 IRVING - CENTRAL PROJECT 1	5,000	-	-	5,000	0%
<b>TOTAL TIF IMPROVEMENTS/PROJECTS</b>		<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>0%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 27,920</u>	<u>\$ 1,899</u>	<u>\$ 9,636</u>	<u>\$ 18,284</u>	<u>35%</u>
<b>NET CHANGE IN FUND BALANCE</b>		113,080	4,982	97,057		
BEGINNING FUND BALANCE				149,682		
ENDING FUND BALANCE				246,740		

Village of Roselle  
Water/Sewer Equipment Replacement Fund  
For the period ending July 31, 2019

FUND 52 - WATER/SEWER EQUIPMENT REPLACEMENT FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>OTHER INCOME</b>						
5211245	43012 SALE OF ASSETS - PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	0%
<b>TOTAL OTHER INCOME</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>INVESTMENT INCOME</b>						
5211260	46010 INVESTMENT INCOME	10,000	1,589	4,107	(5,895)	41%
5211260	46020 NET CHANGE IN FAIR VALUE	-	2,840	2,568	2,568	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>10,000</u>	<u>4,429</u>	<u>6,674</u>	<u>(3,328)</u>	<u>67%</u>
<b>INTERFUND TRANSFERS</b>						
5211275	49045 TRANS FROM WATER OPER	97,500	8,125	56,875	(40,625)	58%
5211275	49050 TRANS FROM SEWER OPER	52,500	4,375	30,625	(21,875)	58%
<b>TOTAL INTERFUND TRANSFERS</b>		<u>150,000</u>	<u>12,500</u>	<u>87,500</u>	<u>(62,500)</u>	<u>58%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 160,000</u>	<u>\$ 16,929</u>	<u>\$ 94,174</u>	<u>\$ (65,828)</u>	<u>59%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>PUBLIC WORKS CAPITAL OUTLAY</b>						
5291550	65120 AUTOMOTIVE EQUIPMENT	\$ -	\$ -	\$ 146,718	\$ (146,718)	0%
5291550	65145 OFFICE MACH/EQUIPMENT	-	-	244	(244)	0%
5291550	65150 OTHER MACH/EQUIPMENT	10,320	-	-	10,320	0%
<b>TOTAL PUBLIC WORKS CAPITAL OUTLAY</b>		<u>10,320</u>	<u>-</u>	<u>146,962</u>	<u>(136,642)</u>	<u>1424%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 10,320</u>	<u>\$ -</u>	<u>\$ 146,962</u>	<u>\$ (136,642)</u>	<u>1424%</u>
<b>NET CHANGE IN FUND BALANCE</b>		149,680	16,929	(52,788)		
<b>BEGINNING FUND BALANCE</b>					581,097	
<b>ENDING FUND BALANCE</b>					528,309	

Village of Roselle  
Water/Sewer Capital Projects Fund  
For the period ending July 31, 2019

FUND 53 - WATER/SEWER CAPITAL PROJECTS

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>FEES</b>						
5311225	42060 CAPITAL IMPROVE SURCHARGE	\$ 3,034,745	\$ 227,429	\$ 1,667,527	\$ (1,367,218)	55%
5311225	42065 WATER TAP-ON FEES	10,000	-	8,090	(1,910)	81%
5311225	42070 SEWER TAP-ON FEES	5,000	-	11,000	6,000	220%
<b>TOTAL FEES</b>		<u>3,049,745</u>	<u>227,429</u>	<u>1,686,617</u>	<u>(1,363,128)</u>	<u>55%</u>
<b>CHARGES FOR SERVICES</b>						
5311240	42363 MISC REIMB - PUBLIC WORKS	-	2,490	2,490	2,490	0%
<b>TOTAL CHARGES FOR SERVICES</b>		<u>-</u>	<u>2,490</u>	<u>2,490</u>	<u>2,490</u>	<u>#DIV/0!</u>
<b>INVESTMENT INCOME</b>						
5111260	46010 INVESTMENT INCOME	25,000	9,989	30,574	5,568	122%
5111260	46020 NET CHANGE IN FAIR VALUE	-	(1,447)	9,975	9,975	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>25,000</u>	<u>8,542</u>	<u>40,549</u>	<u>15,543</u>	<u>162%</u>
<b>OTHER FINANCING SOURCES</b>						
5311265	47010 IEPA LOAN PROCEEDS	5,530,595	-	1,478,120	(4,052,475)	27%
<b>TOTAL OTHER FINANCING SOURCES</b>		<u>5,530,595</u>	<u>-</u>	<u>1,478,120</u>	<u>(4,052,475)</u>	<u>27%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 8,605,340</u>	<u>\$ 238,462</u>	<u>\$ 3,207,777</u>	<u>\$ (5,397,569)</u>	<u>37%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>OTHER CHARGES</b>						
53918240	63405 BACKFLOW PREVENT PROGRAM	\$ 15,000	\$ -	\$ 1,400	\$ 13,600	9%
53918240	64140 2014 IEPA LOAN PRINCIPAL	262,010	-	130,354	131,656	50%
53918240	64145 2014 IEPA LOAN INTEREST	99,740	-	50,520	49,220	51%
53918240	64190 2008 GO BONDS PRINCIPAL	55,000	-	-	55,000	0%
53918240	64195 2008 GO BONDS INTEREST	4,540	-	2,269	2,271	50%
53918240	64198 2008 GO BONDS ADMIN FEE	475	-	-	475	0%
53918240	64250 2016A REFUND BONDS PRINC	15,000	-	-	15,000	0%
53918240	64251 2016A REFUND BONDS INTEREST	69,275	-	34,638	34,638	50%
53918240	64252 2016A REFUND BONDS ADMIN	475	-	-	475	0%
53918240	64256 IEPA LOAN L17-5418 PRINCIPAL	68,070	-	-	68,070	0%
53918240	64257 IEPA LOAN L17-5418 INTEREST	20,200	-	-	20,200	0%
53918240	64258 IEPA LOAN L17-5419 PRINCIPAL	47,530	-	28,601	18,929	60%
53918240	64259 IEPA LOAN L17-5419 INTEREST	13,700	-	8,365	5,335	61%
53918240	64262 IEPA LOAN L17-5421 PRINCIPAL	119,680	-	42,970	-	-
53918240	64263 IEPA LOAN L17-5421 INTEREST	35,520	-	11,389	-	-
53918241	64140 2012B DEBT PRINCIPAL	130,000	-	-	130,000	0%
53918241	64145 2012B DEBT INTEREST	16,225	-	8,113	8,113	50%
53918241	64148 2012B DEBT ADMIN FEE	475	-	475	-	100%
<b>TOTAL OTHER CHARGES</b>		<u>972,915</u>	<u>-</u>	<u>319,093</u>	<u>552,981</u>	<u>33%</u>
<b>INTERFUND TRANSFERS</b>						
53918260	66130 TRANS TO DEBT SERVICE FUND	80,635	6,720	47,035	33,600	58%
<b>TOTAL INTERFUND TRANSFERS</b>		<u>80,635</u>	<u>6,720</u>	<u>47,035</u>	<u>33,600</u>	<u>58%</u>
<b>WATER MAIN REPLACE PROGRAM (PROJECT 800)</b>						

Village of Roselle  
Water/Sewer Capital Projects Fund  
For the period ending July 31, 2019

FUND 53 - WATER/SEWER CAPITAL PROJECTS

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
53918191 71100	CONSTRUCTION	1,516,500	233,614	233,614	1,282,886	15%
53918191 71110	ENGINEERING	168,870	-	44,760	124,110	27%
<b>TOTAL WATER MAIN REPLACEMENT PROGRAM</b>		<b>1,685,370</b>	<b>233,614</b>	<b>278,374</b>	<b>1,406,996</b>	<b>17%</b>
<b>TREATMENT PLANT IMPR PROJECTS (PROJECT 600)</b>						
53918292 70100	GENERAL EXPENSES	-	-	180,000	(180,000)	0%
<b>TOTAL TREATMENT PLANT IMPROV PROJECTS</b>		<b>-</b>	<b>-</b>	<b>180,000</b>	<b>(180,000)</b>	<b>0%</b>
<b>BOTTERMAN FACILITIES PLAN (PROJECT 650)</b>						
53918292 71100	CONSTRUCTION	120,000	-	33,253	86,747	28%
53918292 71110	ENGINEERING	48,100	-	-	48,100	0%
<b>TOTAL BOTTERMAN FACILITIES PLAN</b>		<b>168,100</b>	<b>-</b>	<b>33,253</b>	<b>134,847</b>	<b>20%</b>
<b>DEVLIN FACILITIES PLAN (PROJECT 651)</b>						
53918292 71100	CONSTRUCTION	3,045,630	-	-	3,045,630	0%
53918292 71110	ENGINEERING	404,900	185,569	351,078	53,822	87%
<b>TOTAL DEVLIN FACILITIES PLAN</b>		<b>3,450,530</b>	<b>185,569</b>	<b>351,078</b>	<b>3,099,452</b>	<b>10%</b>
<b>COLLECTION SYS FACILITIES PLAN (PROJECT 652)</b>						
53918292 71100	CONSTRUCTION	3,154,640	384,510	1,014,954	2,139,686	32%
53918292 71110	ENGINEERING	161,955	39,108	73,291	88,664	45%
<b>TOTAL COLLECTION SYSTEM FACILITIES PLAN</b>		<b>3,316,595</b>	<b>423,618</b>	<b>1,088,245</b>	<b>2,228,350</b>	<b>33%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$ 9,674,145</b>	<b>\$ 849,522</b>	<b>\$ 2,297,078</b>	<b>\$ 7,276,227</b>	<b>24%</b>
NET CHANGE IN FUND BALANCE		(1,068,805)	(611,060)	910,699		
BEGINNING FUND BALANCE				2,459,003		
ENDING FUND BALANCE				3,369,703		

Village of Roselle  
Water/Sewer Extension Fund  
For the period ending July 31, 2019

FUND 43 - WATER/SEWER EXTENSION FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>INVESTMENT INCOME</b>						
4311260	46010 INVESTMENT INCOME	\$ 750	\$ 105	\$ 1,764	\$ 1,014	235%
4311260	46020 NET CHANGE IN FAIR VALUE	-	234	1,777	1,777	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>750</u>	<u>339</u>	<u>3,541</u>	<u>2,791</u>	<u>472%</u>
<b>RECAPTURES</b>						
4311270	48141 51 INDIAN HILL DR SEWER	885	74	515	(370)	58%
<b>TOTAL RECAPTURES</b>		<u>885</u>	<u>74</u>	<u>515</u>	<u>(370)</u>	<u>58%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 1,635</u>	<u>\$ 412</u>	<u>\$ 4,056</u>	<u>\$ 2,421</u>	<u>248%</u>
NET CHANGE IN FUND BALANCE		1,635	412	4,056		
BEGINNING FUND BALANCE				159,885		
ENDING FUND BALANCE				163,941		

Village of Roselle  
 Parking Lot Operating Fund  
 For the period ending July 31, 2019

FUND 58 - PARKING LOT OPERATING FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	
<b>REVENUES AND OTHER FINANCING SOURCES</b>							
<b>FEES</b>							
5811225	42080	PARKING PERMITS	\$ 272,000	\$ 11,470	\$ 230,805	\$ (41,195)	85%
5811225	42085	DAILY LOT FEES	105,000	8,783	56,856	(48,144)	54%
5811225	42090	MAPLE LOT FEES	6,000	118	3,779	(2,221)	63%
5811225	42095	BOKELMAN LOT PERMITS	1,050	75	900	(150)	86%
5811225	42098	ELM/PARK PERMITS	200	-	-	(200)	0%
<b>TOTAL FEES</b>			<u>384,250</u>	<u>20,446</u>	<u>292,340</u>	<u>(91,910)</u>	<u>76%</u>
<b>OTHER CHARGES</b>							
5811245	43045	RENTAL-TRAIN STATION VENDOR	5,100	425	2,985	(2,115)	59%
<b>TOTAL OTHER CHARGES</b>			<u>5,100</u>	<u>425</u>	<u>2,985</u>	<u>(2,115)</u>	<u>59%</u>
<b>GRANTS</b>							
5811250	44060	STATE/LOCAL GRANTS	3,000	-	-	(3,000)	0%
<b>TOTAL GRANTS</b>			<u>3,000</u>	<u>-</u>	<u>-</u>	<u>(3,000)</u>	<u>0%</u>
<b>INVESTMENT INCOME</b>							
5811260	46010	INVESTMENT INCOME	3,000	587	4,507	1,507	150%
5811260	46020	NET CHANGE IN FAIR VALUE	-	117	889	889	
<b>TOTAL INVESTMENT INCOME</b>			<u>3,000</u>	<u>704</u>	<u>5,396</u>	<u>2,395</u>	<u>180%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>			<u>\$ 395,350</u>	<u>\$ 21,575</u>	<u>\$ 300,721</u>	<u>\$ (94,630)</u>	<u>76%</u>

EXPENDITURES AND OTHER FINANCING USES

**PERSONNEL**

5860510	60100	REGULAR SALARIES	\$ 106,420	\$ 12,022	\$ 64,911	\$ 41,509	61%
5860510	60200	OVERTIME	2,500	15	772	1,728	31%
5860510	60210	COMP TIME	-	6	15	(15)	
5860510	60250	HOLIDAY PAY	1,635	183	1,085	550	
5860510	60300	SICK BUY BACK	1,000	-	913	87	91%
5860510	60400	PART-TIME SALARIES	300	34	176	124	59%
5860510	60450	EMPLOYEE GROUP INSURANCE	25,755	1,312	9,854	15,901	38%
5860510	60500	FICA	6,760	749	4,132	2,628	61%
5860510	60550	MEDICARE	1,625	175	966	659	59%
5860510	60600	IMRF	11,620	1,255	6,840	4,780	59%
5860510	60755	RETIREMENT MEDICAL CONTRIB	65	5	37	28	57%
<b>TOTAL PERSONNEL</b>			<u>157,680</u>	<u>15,756</u>	<u>89,700</u>	<u>67,980</u>	<u>57%</u>

**CONTRACTUAL**

5860520	61350	FACILITIES MAINTENANCE	10,615	964	4,163	6,452	39%
5860520	61370	GROUNDS MAINTENANCE	15,000	1,780	3,560	11,440	24%
5860520	61570	PARKING LOT IMPROVEMENTS	30,900	1,117	2,227	28,673	7%
5860520	61640	PRINTING/DUPLICATING	2,500	-	-	2,500	0%
5860520	61650	TELEPHONE	4,800	-	-	4,800	0%
5860520	61660	ELECTRICITY	12,250	703	4,910	7,340	40%
5860520	61670	NATURAL GAS	3,000	79	1,664	1,336	55%
5860520	61700	POSTAGE	500	29	300	200	60%

Village of Roselle  
 Parking Lot Operating Fund  
 For the period ending July 31, 2019

FUND 58 - PARKING LOT OPERATING FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
5860520 61735	SNOW REMOVAL - LOTS	22,000	-	17,664	4,336	80%
5860520 61740	SNOW REMOVAL - SIDEWALKS	17,000	-	17,295	(295)	102%
5860520 61790	OTHER CONTRACTUAL	16,500	1,766	12,511	3,989	76%
5860520 61971	IT USER CHARGE	6,670	471	3,849	2,821	58%
<b>TOTAL CONTRACTUAL</b>		<b>141,735</b>	<b>6,908</b>	<b>68,144</b>	<b>73,591</b>	<b>48%</b>
<b>COMMODITIES</b>						
5860530 62110	OFFICE SUPPLIES	700	675	675	25	96%
5860530 62120	HARDWARE/SOFTWARE	500	-	-	500	0%
5860530 62140	AUTO FUEL	1,755	149	768	987	44%
5860530 62175	PARKING LOT MAINT MATERIALS	100	-	-	100	0%
5860530 62270	FACILITIES MAINT SUPPLIES	1,000	-	291	709	29%
<b>TOTAL COMMODITIES</b>		<b>4,055</b>	<b>824</b>	<b>1,734</b>	<b>2,321</b>	<b>43%</b>
<b>OTHER CHARGES</b>						
5860540 63270	IRMA CHARGES	7,480	-	7,323	157	98%
5860540 63280	IRMA DEDUCTIBLE	2,000	-	2,000	-	100%
<b>TOTAL OTHER CHARGES</b>		<b>9,480</b>	<b>-</b>	<b>9,323</b>	<b>157</b>	<b>98%</b>
<b>INTERFUND TRANSFERS</b>						
5860560 66100	TRANS TO EQUIP REPLACE FUND	8,500	708	4,960	3,540	58%
5860560 66140	TRANS TO PARKING LOT CAPITAL	64,000	-	-	64,000	0%
<b>TOTAL INTERFUND TRANSFERS</b>		<b>72,500</b>	<b>708</b>	<b>4,960</b>	<b>67,540</b>	<b>7%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$ 385,450</b>	<b>\$ 24,195</b>	<b>\$ 173,862</b>	<b>\$ 211,588</b>	<b>45%</b>
NET CHANGE IN FUND BALANCE		9,900	(2,620)	126,859		
BEGINNING FUND BALANCE				297,063		
ENDING FUND BALANCE				423,922		

Village of Roselle  
 Parking Lot Capital Projects Fund  
 For the period ending July 31, 2019

FUND 59 - PARKING LOT CAPITAL FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
<b>INVESTMENT INCOME</b>						
5911260	46010 INVESTMENT INCOME	\$ 100	\$ 13	\$ 97	\$ (3)	97%
<b>TOTAL INVESTMENT INCOME</b>		<u>100</u>	<u>13</u>	<u>97</u>	<u>(3)</u>	<u>97%</u>
<b>INTERFUND TRANSFERS</b>						
5911275	49035 TRANS FROM PARKING LOT OP	64,000	-	-	(64,000)	0%
<b>TOTAL INTERFUND TRANSFERS</b>		<u>64,000</u>	<u>-</u>	<u>-</u>	<u>(64,000)</u>	<u>0%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 64,100</u>	<u>\$ 13</u>	<u>\$ 97</u>	<u>\$ (64,003)</u>	<u>0%</u>
EXPENDITURES AND OTHER FINANCING USES						
<b>PARKING LOT IMPROVEMENTS</b>						
5960585	71100 PARKING LOT IMPROVEMENTS	\$ 64,000	\$ -	\$ -	\$ 64,000	0%
<b>TOTAL PARKING LOT IMPROVEMENTS</b>		<u>64,000</u>	<u>-</u>	<u>-</u>	<u>64,000</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 64,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,000</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		100	13	97		
BEGINNING FUND BALANCE				7,736		
ENDING FUND BALANCE				7,833		



Village of Roselle  
Insurance Fund - Health Insurance  
For the period ending July 31, 2019

FUND 61 - INSURANCE FUND - HEALTH INSURANCE

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>OTHER CHARGES</b>						
6112245 43083	EMPLOYER MISC HLTH CONTRIB	\$ 170,015	\$ 7,061	\$ 104,821	\$ (65,194)	62%
6112245 43084	LIFE INSURANCE	11,600	939	6,647	(4,953)	57%
6112245 43085	OPTIONAL LIFE INSURANCE	15,855	746	7,110	(8,745)	45%
6112245 43086	LOCAL 150 EMPLOYER CONTRIB	394,800	36,528	252,224	(142,576)	64%
6112245 43087	PPO EMPLOYER CONTRIB	712,690	55,208	390,629	(322,061)	55%
6112245 43088	HMO EMPLOYER CONTRIB	194,525	12,433	78,886	(115,639)	41%
6112245 43089	DENTAL EMPLOYER CONTRIB	70,185	5,370	37,257	(32,928)	53%
6112245 43090	PPO EMPLOYEE CONTRIB	133,105	9,875	70,343	(62,762)	53%
6112245 43091	HMO EMPLOYEE CONTRIB	35,080	2,152	13,813	(21,267)	39%
6112245 43092	DENTAL EMPLOYEE CONTRIB	12,780	959	6,702	(6,078)	52%
6112245 43093	VISION EMPLOYEE CONTRIB	4,000	559	3,782	(218)	95%
6112245 43095	RETIREE INSURANCE CONTRIB	130,470	12,408	77,378	(53,092)	59%
<b>TOTAL OTHER CHARGES</b>		<u>1,885,105</u>	<u>144,239</u>	<u>1,049,592</u>	<u>(835,513)</u>	<u>56%</u>
<b>INVESTMENT INCOME</b>						
6112260 46010	INVESTMENT INCOME	1,500	1	1,024	(477)	68%
6112260 46020	NET CHANGE IN FAIR VALUE	-	234	1,777	1,777	
<b>TOTAL INVESTMENT INCOME</b>		<u>1,500</u>	<u>235</u>	<u>2,801</u>	<u>1,300</u>	<u>187%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 1,886,605</u>	<u>\$ 144,475</u>	<u>\$ 1,052,393</u>	<u>\$ (834,213)</u>	<u>56%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>OTHER CHARGES</b>						
61201240 62305	WELLNESS PROGRAM	2,500	-	-	\$ 2,500	0%
61201240 63230	LIFE INSURANCE	27,455	4,146	13,826	13,629	50%
61201240 63240	HEALTH INSURANCE	1,204,659	87,594	654,997	549,662	54%
61201240 63245	LOCAL 150 INSURANCE	394,800	35,139	287,362	107,438	73%
61201240 63250	DENTAL INSURANCE	82,971	6,329	44,070	38,901	53%
61201240 63251	VISION INSURANCE	4,000	(1,890)	4,274	(274)	107%
61201240 63255	RETIREE INSURANCE	130,470	13,209	86,860	43,610	67%
61201240 63260	OPT OUT PROGRAM	38,250	3,077	23,475	14,775	61%
<b>TOTAL OTHER CHARGES</b>		<u>1,885,105</u>	<u>147,603</u>	<u>1,114,864</u>	<u>770,241</u>	<u>59%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 1,885,105</u>	<u>\$ 147,603</u>	<u>\$ 1,114,864</u>	<u>\$ 770,241</u>	<u>59%</u>
NET CHANGE IN FUND BALANCE		1,500	(3,129)	(62,471)		
BEGINNING FUND BALANCE				102,767		
ENDING FUND BALANCE				40,296		

Village of Roselle  
Insurance Fund - IRMA  
For the period ending July 31, 2019

FUND 61 - INSURANCE FUND - IRMA

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
<b>CHARGES FOR SERVICE</b>						
6113240	42305 RISK MANAGEMENT	\$ 421,100	\$ -	\$ 427,916	\$ 6,816	102%
<b>TOTAL CHARGES FOR SERVICE</b>		<u>421,100</u>	<u>-</u>	<u>427,916</u>	<u>6,816</u>	<u>102%</u>
<b>OTHER CHARGES</b>						
6113245	43057 IRMA RESERVE SURPLUS	145,000	-	-	(145,000)	0%
<b>TOTAL OTHER CHARGES</b>		<u>145,000</u>	<u>-</u>	<u>-</u>	<u>(145,000)</u>	<u>0%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 566,100</u>	<u>\$ -</u>	<u>\$ 427,916</u>	<u>\$ (138,184)</u>	<u>76%</u>
EXPENDITURES AND OTHER FINANCING USES						
<b>OTHER CHARGES</b>						
61201340	63270 IRMA CHARGES	\$ 466,100	\$ -	\$ 465,978	\$ 122	100%
61201340	63280 IRMA DEDUCTIBLE	100,000	1,940	35,837	64,163	36%
<b>TOTAL OTHER CHARGES</b>		<u>566,100</u>	<u>1,940</u>	<u>501,815</u>	<u>64,285</u>	<u>89%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 566,100</u>	<u>\$ 1,940</u>	<u>\$ 501,815</u>	<u>\$ 64,285</u>	<u>89%</u>
NET CHANGE IN FUND BALANCE		-	(1,940)	(73,899)		
BEGINNING FUND BALANCE				54,983		
ENDING FUND BALANCE				(18,916)		

Village of Roselle  
IT Fund  
For the period ending July 31, 2019

FUND 64 - IT INTERNAL SERVICE FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>CHARGES FOR SERVICE</b>						
6411240 42351	GENERAL GOVERNMENT	\$ 69,055	\$ 4,874	\$ 39,836	\$ (29,219)	58%
6411240 42352	PUBLIC SAFETY	326,870	23,072	188,559	(138,311)	58%
6411240 42353	HIGHWAYS AND STREETS	64,455	4,549	37,181	(27,274)	58%
6411240 42356	WATER & SEWER	200,170	14,129	115,468	(84,702)	58%
6411240 42357	PARKING LOT	6,670	471	3,849	(2,821)	58%
<b>TOTAL CHARGES FOR SERVICE</b>		<u>667,220</u>	<u>47,096</u>	<u>384,893</u>	<u>(282,327)</u>	<u>58%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 667,220</u>	<u>\$ 47,096</u>	<u>\$ 384,893</u>	<u>\$ (282,327)</u>	<u>58%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>CONTRACTUAL</b>						
6420520 61290	COMPUTER CONSULTING SERV	\$ 278,805	\$ 23,042	\$ 157,106	\$ 121,699	56%
6420520 61295	WEBSITE MAINTENANCE	5,755	1,438	4,313	1,442	75%
6420520 61320	OFFICE EQUIPMENT MAINT	99,900	5,652	84,913	14,987	85%
6420520 61650	TELEPHONE	73,790	4,401	33,184	40,606	45%
6420520 61790	OTHER CONTRACTUAL	47,650	4,333	16,178	31,472	34%
<b>TOTAL CONTRACTUAL</b>		<u>505,900</u>	<u>38,866</u>	<u>295,694</u>	<u>210,206</u>	<u>58%</u>
<b>COMMODITIES</b>						
6420530 62110	OFFICE SUPPLIES	3,000	-	113	2,887	4%
6420530 62120	HARDWARE/SOFTWARE	66,120	2,942	68,418	(2,298)	103%
6420530 62280	SMALL EQUIPMENT	-	-	2,127	(2,127)	0%
<b>TOTAL COMMODITIES</b>		<u>69,120</u>	<u>2,942</u>	<u>70,658</u>	<u>(1,538)</u>	<u>102%</u>
<b>CAPITAL OUTLAY</b>						
6420550 65135	COMPUTERS	75,200	-	13,253	61,947	18%
6420550 65150	OTHER MACHINERY & EQUIP	17,000	5,288	5,288	11,712	31%
<b>TOTAL CAPITAL OUTLAY</b>		<u>92,200</u>	<u>5,288</u>	<u>18,541</u>	<u>73,659</u>	<u>20%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 667,220</u>	<u>\$ 47,096</u>	<u>\$ 384,893</u>	<u>\$ 282,327</u>	<u>58%</u>
NET CHANGE IN FUND BALANCE		-	-	-		
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						

Village of Roselle  
Police Pension Fund  
For the period ending July 31, 2019

FUND 71 - POLICE PENSION FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>STATE SHARED TAXES</b>						
7111215	41210 PERS PROPERTY REPLACE TAX	\$ 4,000	\$ 231	\$ 4,000	\$ -	100%
<b>TOTAL STATE SHARED TAXES</b>		<u>4,000</u>	<u>231</u>	<u>4,000</u>	<u>-</u>	<u>100%</u>
<b>OTHER CHARGES</b>						
7111245	43100 EMPLOYEE CONTRIBUTIONS	278,165	31,185	173,280	(104,885)	0%
7111245	43110 EMPLOYER CONTRIBUTIONS	1,368,345	61,233	724,596	(643,749)	53%
7111245	43115 PORTABILITY CONTRIBUTIONS	-	-	-	-	0%
<b>TOTAL OTHER CHARGES</b>		<u>1,646,510</u>	<u>92,418</u>	<u>897,877</u>	<u>(748,633)</u>	<u>55%</u>
<b>INVESTMENT INCOME</b>						
7111260	46010 INVESTMENT INCOME	1,800,000	-	236,844	(1,563,156)	13%
7111260	46020 NET CHANGE IN FAIR VALUE	-	-	2,723,791	2,723,791	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>1,800,000</u>	<u>-</u>	<u>2,960,634</u>	<u>1,160,634</u>	<u>164%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 3,450,510</u>	<u>\$ 92,649</u>	<u>\$ 3,862,511</u>	<u>\$ 412,001</u>	<u>112%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>PERSONNEL</b>						
71510	60900 PENSION PAYMENTS	\$ 2,285,805	\$ -	\$ 1,131,201	\$ 1,154,604	49%
71510	60925 PORTABILITY PAYMENTS	10,000	-	-	10,000	0%
71510	60950 CONTRIBUTION REFUND	10,000	-	-	10,000	0%
<b>TOTAL PERSONNEL</b>		<u>2,305,805</u>	<u>-</u>	<u>1,131,201</u>	<u>1,174,604</u>	<u>49%</u>
<b>CONTRACTUAL</b>						
71520	61130 LEGAL SERVICES	5,000	-	2,271	2,729	45%
71520	61150 INVESTMENT ADVISORY FEES	115,000	-	51,372	63,628	45%
71520	61180 MEDICAL	500	-	-	500	0%
71520	61270 OTHER PROFESSIONAL SERVICES	13,445	-	6,230	7,215	46%
71520	61680 TRAINING/MEETINGS	5,000	-	-	5,000	0%
71520	61700 POSTAGE	50	-	-	50	0%
71520	61710 MEMBERSHIPS	800	-	-	800	0%
71520	61790 OTHER CONTRACTUAL	11,220	-	5,685	5,535	51%
<b>TOTAL CONTRACTUAL</b>		<u>151,015</u>	<u>-</u>	<u>65,558</u>	<u>85,457</u>	<u>43%</u>
<b>COMMODITIES</b>						
71530	62110 OFFICE SUPPLIES	200	-	-	200	0%
<b>TOTAL COMMODITIES</b>		<u>200</u>	<u>-</u>	<u>-</u>	<u>200</u>	<u>0%</u>
<b>OTHER CHARGES</b>						
71540	63275 LIABILITY INSURANCE	4,000	-	-	4,000	0%
71540	63400 DOI REPORT FILING	5,305	-	4,968	337	94%
<b>TOTAL OTHER CHARGES</b>		<u>9,305</u>	<u>-</u>	<u>4,968</u>	<u>4,337</u>	<u>53%</u>

Village of Roselle  
Police Pension Fund  
For the period ending July 31, 2019

FUND 71 - POLICE PENSION FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 2,466,325	\$ -	\$ 1,201,727	\$ 1,264,598	49%
	NET CHANGE IN FUND BALANCE	984,185	92,649	2,660,784		
	BEGINNING FUND BALANCE			24,814,382		
	ENDING FUND BALANCE			27,475,166		

Village of Roselle  
Firefighters' Pension Fund  
For the period ending July 31, 2019

FUND 72 - FIREFIGHTERS' PENSION FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>STATE SHARED TAXES</b>						
7211215	41210 PERS PROPERTY REPLACE TAX	\$ 900	\$ -	\$ 900	\$ -	100%
<b>TOTAL STATE SHARED TAXES</b>		<u>900</u>	<u>-</u>	<u>900</u>	<u>-</u>	<u>100%</u>
<b>OTHER INCOME</b>						
7211245	43100 EMPLOYEE CONTRIBUTIONS	111,090	13,055	69,007	(42,083)	62%
7211245	43110 EMPLOYER CONTRIBUTIONS	383,030	19,702	204,632	(178,398)	53%
<b>TOTAL OTHER INCOME</b>		<u>494,120</u>	<u>32,756</u>	<u>273,639</u>	<u>(220,481)</u>	<u>55%</u>
<b>INVESTMENT INCOME</b>						
7111260	46010 INVESTMENT INCOME	300,000	257	78,293	(221,707)	26%
7111260	46020 NET CHANGE IN FAIR VALUE	-	-	621,010	621,010	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>300,000</u>	<u>257</u>	<u>699,302</u>	<u>399,302</u>	<u>233%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 795,020</u>	<u>\$ 33,013</u>	<u>\$ 973,842</u>	<u>\$ 178,822</u>	<u>122%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>PERSONNEL</b>						
72510	60900 PENSION PAYMENTS	\$ 425,635	\$ -	\$ 235,101	\$ 190,534	55%
72510	60950 CONTRIBUTION REFUND	-	-	7,237	(7,237)	0%
<b>TOTAL PERSONNEL</b>		<u>425,635</u>	<u>-</u>	<u>242,338</u>	<u>183,297</u>	<u>57%</u>
<b>CONTRACTUAL</b>						
72520	61130 LEGAL SERVICES	5,000	-	15,688	(10,688)	314%
72520	61150 INVESTMENT ADVISORY FEES	25,000	-	10,691	14,309	43%
72520	61180 MEDICAL	1,000	-	4,830	(3,830)	483%
72520	61270 OTHER PROFESSIONAL SERVICES	6,600	-	6,210	390	94%
72520	61680 TRAINING/MEETINGS	2,000	-	-	2,000	0%
72520	61710 MEMBERSHIPS	1,000	-	795	205	80%
<b>TOTAL CONTRACTUAL</b>		<u>40,600</u>	<u>-</u>	<u>38,214</u>	<u>2,386</u>	<u>94%</u>
<b>OTHER CHARGES</b>						
72540	63400 DOI REPORT FILING	1,440	-	1,438	2	100%
<b>TOTAL OTHER CHARGES</b>		<u>1,440</u>	<u>-</u>	<u>1,438</u>	<u>2</u>	<u>100%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 467,675</u>	<u>\$ -</u>	<u>\$ 281,990</u>	<u>\$ 185,685</u>	<u>60%</u>
<b>NET CHANGE IN FUND BALANCE</b>		327,345	33,013	691,852		
<b>BEGINNING FUND BALANCE</b>				7,048,873		
<b>ENDING FUND BALANCE</b>				7,740,724		