

# Memo

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

From: Tom Dahl, Finance Director

Date: October 28, 2019

Re: September 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 75% 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         | September Actual   | 2019 Actual         | % of Budget   |
|---|---------------------|--------------------|---------------------|---------------|
| <b>PROPERTY TAXES/ROAD/BRIDGE TAXES</b> | <b>\$5,802,145</b>  | <b>\$1,218,113</b> | <b>\$5,534,200</b>  | <b>95.4%</b>  |
| <b>STATE SHARED TAXES</b>               | <b>5,930,050</b>    | <b>488,480</b>     | <b>4,870,979</b>    | <b>82.1%</b>  |
| SALES TAX                               | 3,134,605           | 292,579            | 2,416,418           | 77.1%         |
| INCOME TAX                              | 2,159,530           | 135,442            | 1,874,468           | 86.8%         |
| <b>LOCAL TAXES</b>                      | <b>725,750</b>      | <b>64,564</b>      | <b>598,036</b>      | <b>82.4%</b>  |
| PLACE OF EATING TAX                     | 425,000             | 39,985             | 360,149             | 84.7%         |
| VIDEO GAMING TAX                        | 179,340             | 16,833             | 162,234             | 90.5%         |
| <b>FEES</b>                             | <b>291,150</b>      | <b>113,510</b>     | <b>313,038</b>      | <b>107.5%</b> |
| BUILDING PERMITS                        | 250,000             | 104,237            | 265,113             | 106.0%        |
| <b>LICENSES</b>                         | <b>950,625</b>      | <b>10,763</b>      | <b>895,038</b>      | <b>94.2%</b>  |
| VEHICLE STICKERS                        | 695,000             | 6,693              | 646,647             | 93.0%         |
| <b>FINES</b>                            | <b>640,500</b>      | <b>45,892</b>      | <b>475,820</b>      | <b>74.3%</b>  |
| COURT FINES                             | 175,000             | 9,310              | 128,441             | 73.4%         |
| TRAFFIC SIGNAL ENFORCEMENT              | 150,000             | 12,327             | 130,775             | 87.2%         |
| TOW FINES                               | 75,000              | 4,500              | 46,000              | 61.3%         |
| LOCAL FINES                             | 180,000             | 16,314             | 130,380             | 72.4%         |
| COMMUNITY DEVEL. FINES                  | 3,000               | 645                | 4,643               | 154.8%        |
| <b>CHARGES FOR SERVICES</b>             | <b>1,720,510</b>    | <b>142,344</b>     | <b>1,273,336</b>    | <b>74.0%</b>  |
| ROSELLE FIRE PROTECTION DIST            | 742,610             | 61,884             | 605,012             | 81.5%         |
| AMBULANCE BILLING                       | 660,000             | 38,998             | 435,193             | 65.9%         |
| <b>OTHER INCOME</b>                     | <b>473,290</b>      | <b>5,895</b>       | <b>361,636</b>      | <b>76.4%</b>  |
| CABLE TV FRANCHISE                      | 368,860             | 0                  | 261,347             | 70.9%         |
| <b>GRANTS/DONATIONS/FUND RAISERS</b>    | <b>100,515</b>      | <b>5,725</b>       | <b>46,880</b>       | <b>46.6%</b>  |
| <b>INVESTMENT INCOME</b>                | <b>50,000</b>       | <b>11,304</b>      | <b>156,550</b>      | <b>313.1%</b> |
| INTEREST INCOME                         | 50,000              | 13,734             | 104,607             | 209.2%        |
| NET CHANGE IN FAIR VALUE                | 0                   | 2,430              | 51,943              | 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>\$2,106,589</b> | <b>\$14,825,512</b> | <b>87.29%</b> |

- Overall, revenues are 87% of budget projections. Below is a table with select General Fund revenues comparing the budget amount through September with the actual amount received.

### Monthly Budget vs Actual for Select Revenues

| GENERAL FUND                            | 2019<br>Budget      | Jan - Sept<br>Budget | Jan - Sept<br>Actual | \$ Difference |
|---|---------------------|----------------------|----------------------|---------------|
| <b>PROPERTY TAXES/ROAD/BRIDGE TAXES</b> | \$5,802,145         | \$5,551,611          | \$5,534,200          | (17,411)      |
| <b>STATE SHARED TAXES</b>               |                     |                      |                      |               |
| REPLACEMENT TAX (PPRT)                  | 27,000              | 20,972               | 24,165               | 3,192         |
| SALES TAX                               | 3,134,605           | 2,329,306            | 2,416,418            | 87,112        |
| INCOME TAX                              | 2,159,530           | 1,690,003            | 1,874,468            | 184,465       |
| LOCAL USE TAX                           | 608,915             | 463,502              | 555,928              | 92,426        |
| <b>LOCAL TAXES</b>                      |                     |                      |                      |               |
| VIDEO GAMING TAX                        | 179,340             | 131,482              | 162,184              | 30,702        |
| <b>FEES</b>                             |                     |                      |                      |               |
| BUILDING PERMITS                        | 250,000             | 189,534              | 265,113              | 75,579        |
| <b>LICENSES</b>                         |                     |                      |                      |               |
| BUSINESS LICENSES                       | 105,000             | 96,548               | 102,164              | 5,616         |
| VEHICLE STICKERS                        | 695,000             | 683,047              | 646,647              | (36,400)      |
| <b>CHARGES FOR SERVICES</b>             |                     |                      |                      |               |
| AMBULANCE BILLING                       | 660,000             | 507,487              | 435,193              | (72,294)      |
| <b>OTHER INCOME</b>                     |                     |                      |                      |               |
| CABLE TV FRANCHISE                      | 368,860             | 276,872              | 261,347              | (15,524)      |
| <b>ALL OTHER REVENUES</b>               | 2,994,140           | 2,245,605            | \$2,547,686          | 302,081       |
| <b>TOTAL</b>                            | <u>\$16,984,535</u> | <u>14,185,969</u>    | <u>\$14,825,512</u>  | 639,543       |

- State Shared Taxes – State Shared Taxes consist of Personal Property Replacement Tax, Sales Tax, Income Tax and Local Use Tax. Total receipts for September were \$488,480 or 8.2% of the budgeted amount. The Sales Tax received in September was for June sales and was 17.0% higher than the amount received for the same period last year. Income Tax was 3.1% lower than last September. 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 September were \$64,614 or 8.9% of budget. The amount received for Video Gaming in September was 33% higher than the amount received last September. Shown below is a table displaying the top ten restaurants in eating establishment tax. These 10 restaurants accounted for 49% (\$20,806) of the total collected eating establishment tax in September (for August sales).

Italian Pizza Kitchen  
 McDonald's  
 Pop's Pizza  
 Brunch Cafe  
 Southern Cafe

Bulldog Ale House  
 Starbucks  
 Rosario's  
 1913  
 Noodles Delight

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

|  |                 |
|--|-----------------|
| Dotty's  | 1,411.27        |
| Julie's Westchester LLC (Lake Street Pub)            | 471.08          |
| Karountzos, Inc. (Cousin's)                          | 2,031.09        |
| LEISERV, LLC (Brunswick)                             | 217.52          |
| Margarita's Mexican Bar & Grill, Inc                 | 1,052.64        |
| Northwest Dupage American Legion Post 1084           | 307.38          |
| O.J.'s Oil Enterprises Ltd (Shell @ Roselle & Nerge) | 2,578.24        |
| Pop's Pizza & Pub, Inc.                              | 2,570.04        |
| Roselle LLA, Inc. (Bull Dog's)                       | 1,706.05        |
| RS Deli & Café (Shell @ Lake & Gary)                 | 2,960.21        |
| Strike Ten Lanes, Inc.                               | <u>1,477.18</u> |
|  | 16,782.70       |

- 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 September were \$113,510 and building fees made up \$104,237 of this amount.
- Licenses – Business licenses, alarm licenses, liquor licenses and vehicle stickers are the four revenues reported in this category. The Village collected \$10,763 in September for licenses, mainly for Vehicle Stickers (\$6,693).
- 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 \$142,344 in charges for services in September.
- Other Income - \$5,895 or 1.2% of the budget was collected in September. This category is more cyclical than the other categories due to the quarterly collection of cable franchise fees.
- Investment income (\$11,304) includes interest received, \$13,734 and the change in fair value of Village investments (\$2,430). 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.
- The Village began participating in the Illinois Debt Recovery Program in January. Since then the Village has collected \$56,091.52 in outstanding fines from traffic signal enforcement, parking/local ordinance, compliance and community development tickets.

## General Fund Expenditure Overview

| GENERAL FUND                   | 2019<br>Budget      | September<br>Actual | 2019<br>Actual      | % of Budget   |
|--------------------------------|---------------------|---------------------|---------------------|---------------|
| <b>REVENUE</b>                 | <b>\$16,984,535</b> | <b>\$2,106,589</b>  | <b>\$14,825,512</b> | <b>87.29%</b> |
| <b>PERSONNEL SERVICES</b>      | <b>\$11,847,305</b> | <b>\$1,085,892</b>  | <b>\$9,213,939</b>  | <b>77.77%</b> |
| <i>SALARIES</i>                | 6,636,930           | 490,109             | 4,962,206           | 74.77%        |
| <i>OVERTIME</i>                | 494,150             | 38,038              | 441,258             | 89.30%        |
| <i>ALLOWANCES</i>              | 20,475              | 975                 | 13,575              | 66.30%        |
| <i>HOLIDAY PAY</i>             | 122,360             | 11,049              | 83,056              | 67.88%        |
| <i>SICK BUYBACK</i>            | 93,325              | 0                   | 150,512             | 161.28%       |
| <i>PART-TIME</i>               | 585,490             | 34,984              | 420,107             | 71.75%        |
| <i>HEALTH INSURANCE</i>        | 1,227,535           | 88,359              | 829,746             | 67.59%        |
| <i>FICA/MCARE</i>              | 602,715             | 42,948              | 454,922             | 75.48%        |
| <i>IMRF</i>                    | 270,130             | 18,821              | 198,291             | 73.41%        |
| <i>POLICE PENSION</i>          | 1,372,345           | 279,353             | 1,274,494           | 92.87%        |
| <i>FIRE PENSION</i>            | 383,930             | 78,812              | 359,640             | 93.67%        |
| <i>ICMA CONTRIBUTIONS</i>      | 17,325              | 1,333               | 13,313              | 76.84%        |
| <i>RETIRE MEDICAL CONTRIB</i>  | 20,595              | 1,112               | 12,819              | 62.24%        |
| <b>CONTRACTUAL</b>             | <b>3,339,010</b>    | <b>251,386</b>      | <b>2,219,573</b>    | <b>66.47%</b> |
| <b>COMMODITIES</b>             | <b>716,025</b>      | <b>70,837</b>       | <b>473,684</b>      | <b>66.15%</b> |
| <b>OTHER CHARGES</b>           | <b>465,710</b>      | <b>7,723</b>        | <b>285,374</b>      | <b>61.28%</b> |
| <b>CAPITAL OUTLAY</b>          | <b>210,020</b>      | <b>26,063</b>       | <b>165,104</b>      | <b>78.61%</b> |
| <b>INTERFUND TRANSFERS</b>     | <b>400,000</b>      | <b>33,334</b>       | <b>299,998</b>      | <b>75.00%</b> |
| <b>TOTAL EXPENSE</b>           | <b>\$16,978,070</b> | <b>\$1,475,236</b>  | <b>\$12,657,671</b> | <b>74.55%</b> |
| <b>TOTAL SURPLUS/(DEFICIT)</b> | <b>\$6,465</b>      | <b>\$631,353</b>    | <b>\$2,167,841</b>  |               |

- Overall, General Fund expenditures are 74.6% of budget projections.
- General Fund FY 2019 personnel services are 78% of budget. The Salaries line item should be at 76.9% (20 pay periods out of 26) at this time but expenditures are at 74.8% or \$143,125 lower than expected. The table below displays the most significant differences.

| Department – Division     | % of Budget | \$ Difference    |
|---------------------------|-------------|------------------|
| Police – Administration   | 73.0%       | \$10,852         |
| Police – Operations       | 74.0%       | \$83,373         |
| Police – Support Services | 67.9%       | \$34,797         |
| Total:                    |             | <u>\$129,022</u> |

- Overtime costs are 89% 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        | 291,024        | 95.9%       |
| Fire         | 131,000        | 104,833        | 80.0%       |
| Public Works | 57,100         | 44,934         | 78.7%       |
|              | <u>491,600</u> | <u>440,791</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 66% of budget and \$41,363 lower than the same period in FY 2018.
- Commodities are 66% of budget and \$53,717 lower than the same period in FY 2018.
- The Interfund Transfers category reflects 9/12 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. All of the departments, except for Fire & Police Commission and Community Development, are within +/- 5% of FY 2018.

| General Fund                         | 2019<br>Budget      | Prior Year Comparison    |                          |                      |             |
|--------------------------------------|---------------------|--------------------------|--------------------------|----------------------|-------------|
|                                      |                     | FY 2018<br>YTD<br>Actual | FY 2019<br>YTD<br>Actual | Dollar<br>Difference | % Change    |
| <b>REVENUE</b>                       | <b>\$16,984,535</b> | <b>\$14,091,704</b>      | <b>\$14,825,512</b>      | <b>\$733,808</b>     | <b>5.2%</b> |
| <b>EXPENDITURES</b>                  |                     |                          |                          |                      |             |
| ELECTED OFFICIALS                    | 185,225             | 133,810                  | 134,990                  | 1,180                | 0.9%        |
| ADMINISTRATION                       | 1,164,980           | 862,736                  | 857,817                  | (4,919)              | -0.6%       |
| FINANCE                              | 375,930             | 283,469                  | 291,513                  | 8,045                | 2.8%        |
| COMMUNITY DEVELOPMENT                | 747,230             | 461,093                  | 500,664                  | 39,571               | 8.6%        |
| POLICE                               | 7,760,285           | 5,686,149                | 5,929,636                | 243,487              | 4.3%        |
| FIRE                                 | 4,501,805           | 3,282,442                | 3,422,092                | 139,651              | 4.3%        |
| FIRE & POLICE COMMISSION             | 33,800              | 26,371                   | 15,875                   | (10,496)             | -39.8%      |
| PUBLIC WORKS                         | 2,208,815           | 1,582,722                | 1,505,083                | (77,639)             | -4.9%       |
| <b>TOTAL EXPENDITURES</b>            | <b>\$16,978,070</b> | <b>\$12,318,793</b>      | <b>\$12,657,671</b>      | <b>\$338,879</b>     | <b>2.8%</b> |
| <b>GRAND TOTAL SURPLUS (DEFICIT)</b> | <b>6,465</b>        | <b>1,772,912</b>         | <b>2,167,841</b>         | <b>394,929</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<br>Budget     | September<br>Actual | 2019<br>Actual     | % of Budget    |
|------------------------------|--------------------|---------------------|--------------------|----------------|
| <b>OPERATING FEES</b>        | <b>\$7,250,255</b> | <b>\$678,674</b>    | <b>\$5,299,655</b> | <b>73.10%</b>  |
| <i>WATER REVENUE</i>         | 4,384,525          | 415,133             | 3,174,502          | 72.40%         |
| <i>SEWER REVENUE</i>         | 2,865,730          | 263,541             | 2,125,154          | 74.16%         |
| <b>FINES</b>                 | <b>97,500</b>      | <b>8,229</b>        | <b>72,474</b>      | <b>74.33%</b>  |
| <i>LATE FEES</i>             | 85,000             | 6,964               | 64,566             | 75.96%         |
| <i>TURN ON FEES</i>          | 3,000              | 575                 | 1,718              | 57.25%         |
| <i>RED TAG DELIVERY FEES</i> | 9,500              | 690                 | 6,191              | 65.16%         |
| <b>CHARGES FOR SERVICES</b>  | <b>6,000</b>       | <b>5,375</b>        | <b>14,090</b>      | <b>234.83%</b> |
| <b>OTHER INCOME</b>          | <b>765</b>         | <b>2,200</b>        | <b>4,574</b>       | <b>597.96%</b> |
| <b>GRANTS</b>                | <b>0</b>           | <b>0</b>            | <b>2,000</b>       |                |
| <b>INVESTMENT INCOME</b>     | <b>20,000</b>      | <b>2,467</b>        | <b>64,203</b>      | <b>321.02%</b> |
| <b>TOTAL REVENUE</b>         | <b>\$7,374,520</b> | <b>\$696,945</b>    | <b>\$5,456,997</b> | <b>74.00%</b>  |

- Water and sewer operating fees are 9.4% of budget projections in September.
- Fines collected in September were \$8,229 or 8.4% of budget.
- Water consumption billed in September for August usage, was 3.8% (1,988,008 gallons) lower compared to the same period last year with all service classes showing a decrease except for Utility Meter. Revenue in September decreased by 1.3%, due to the decrease in usage. The Village billed \$415,133 in revenue in September 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 | August 2018<br>Gallons | August 2019<br>Gallons | August 2018<br>Dollar | August 2019<br>Dollar |
|---------------|------------------------|------------------------|-----------------------|-----------------------|
| Commercial    | 8,731,467              | 8,334,005              | \$70,866              | \$69,340              |
| Government    | 1,541,749              | 1,300,656              | 10,010                | 8,792                 |
| Utility Meter | 181,493                | 188,551                | 2,642                 | 2,792                 |
| Residential   | 41,159,959             | 39,821,904             | 333,810               | 331,203               |
| Village       | 55,910                 | 37,454                 | 655                   | 452                   |
| Total:        | 51,670,578             | 49,682,570             | \$417,983             | \$412,579             |

## Water and Sewer Operating Expense Overview

| W/S OPERATING                      | 2019<br>Budget      | September<br>Actual  | 2019<br>Actual       | % of Budget   |
|------------------------------------|---------------------|----------------------|----------------------|---------------|
| <b>REVENUE</b>                     | <b>\$7,374,520</b>  | <b>\$696,945</b>     | <b>\$5,456,997</b>   | <b>74.00%</b> |
| <b>PERSONNEL SERVICES</b>          | <b>2,313,450</b>    | <b>175,910</b>       | <b>1,813,271</b>     | <b>78.38%</b> |
| <i>SALARIES</i>                    | 1,572,290           | 119,581              | 1,184,135            | 75.31%        |
| <i>OVERTIME</i>                    | 68,000              | 2,902                | 67,101               | 98.68%        |
| <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              | 930                  | 9,443                | 78.82%        |
| <i>HEALTH INSURANCE</i>            | 316,425             | 29,339               | 264,092              | 83.46%        |
| <i>FICA/MCARE</i>                  | 127,700             | 9,353                | 99,014               | 77.54%        |
| <i>IMRF</i>                        | 179,055             | 13,032               | 137,770              | 76.94%        |
| <i>RETIRE MEDICAL CONTRIB</i>      | 9,500               | 774                  | 6,783                | 71.40%        |
| <b>CONTRACTUAL</b>                 | <b>3,944,410</b>    | <b>329,711</b>       | <b>2,593,728</b>     | <b>65.76%</b> |
| <b>COMMODITIES</b>                 | <b>361,815</b>      | <b>28,783</b>        | <b>198,427</b>       | <b>54.84%</b> |
| <b>OTHER CHARGES</b>               | <b>165,210</b>      | <b>0</b>             | <b>164,292</b>       | <b>99.44%</b> |
| <b>CAPITAL OUTLAY</b>              | <b>119,810</b>      | <b>0</b>             | <b>73,311</b>        | <b>61.19%</b> |
| <b>INTERFUND TRANSFERS</b>         | <b>165,000</b>      | <b>12,500</b>        | <b>112,500</b>       | <b>68.18%</b> |
| <b>CAPITAL IMPRVMT SANITARY</b>    | <b>227,100</b>      | <b>0</b>             | <b>9,459</b>         | <b>4.17%</b>  |
| <b>TOTAL EXPENSE</b>               | <b>\$7,296,795</b>  | <b>\$546,903</b>     | <b>\$4,964,988</b>   | <b>68.04%</b> |
| <br><b>TOTAL SURPLUS/(DEFICIT)</b> | <br><b>\$77,725</b> | <br><b>\$150,042</b> | <br><b>\$492,009</b> |               |

- Both Water and Sewer Divisions are operating within target levels of the adopted FY 2019 budget. The Water Division is operating at 68% of budget and the Sewer Division is operating at 68% of budget.
- Personnel Services is over the budgeted amount for the fiscal year, mainly due to sick buyback and overtime. Overtime is at 99% 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 September 30, 2019

| Classification                        | Current YTD<br>Balance |
|---------------------------------------|------------------------|
| <b>ASSETS</b>                         |                        |
| <i>Current Assets</i>                 |                        |
| Cash                                  | 5,351,929              |
| Investments                           | 3,850,422              |
| <i>Current Assets Totals</i>          | 9,202,351              |
| <i>Current Receivables</i>            |                        |
| Property Tax Receivable               | 5,648,638              |
| Other Receivables                     | 293,547                |
| Intergovernmental Receivables         | 1,018,578              |
| Prepays                               | 43,089                 |
| <i>Current Receivables Totals</i>     | 7,003,853              |
| Due To/From Others                    | 0                      |
| <i>Other Receivables Totals</i>       | 0                      |
| <b>ASSETS TOTALS</b>                  | 16,206,204             |
| <b>LIABILITIES AND FUND EQUITY</b>    |                        |
| <b>LIABILITIES</b>                    |                        |
| <i>Current Liabilities</i>            |                        |
| Payroll Liabilities                   | 468,047                |
| Deferred Revenue                      | 5,657,606              |
| Impact Fees                           | 53,489                 |
| Due to Others                         | 474,948                |
| Accounts Payable                      | (165,285)              |
| <i>Current Liabilities Totals</i>     | 6,488,804              |
| <b>LIABILITIES TOTALS</b>             | 6,488,804              |
| <b>FUND EQUITY</b>                    |                        |
| Fund Balance                          | 7,549,558              |
| <b>DECEMBER 31, 2018 FUND BALANCE</b> | 7,549,558              |
| Fund Revenues                         | (14,825,512)           |
| Fund Expenditures                     | 12,657,671             |
| <b>CURRENT FUND BALANCE</b>           | 9,717,399              |
| <b>LIABILITIES AND FUND EQUITY</b>    | 16,206,204             |



Village of Roselle  
 General Fund Income Statement  
 For the period ending September 30, 2019

| Account Description               | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget Less<br>YTD Actual | % of<br>Budget |
|-----------------------------------|----------------------------|-------------------------|-------------------------|---------------------------|----------------|
| <b>REVENUE</b>                    |                            |                         |                         |                           |                |
| <i>Taxes</i>                      |                            |                         |                         |                           |                |
| Property Tax                      | \$5,643,145                | \$1,187,467             | \$5,401,807             | \$241,338                 | 96             |
| Road & Bridge Tax                 | 159,000                    | 30,646                  | 132,392                 | 26,608                    | 83             |
| <i>Taxes Totals</i>               | <u>5,802,145</u>           | <u>1,218,113</u>        | <u>5,534,200</u>        | <u>267,945</u>            | <u>95%</u>     |
| <i>State Shared Taxes</i>         |                            |                         |                         |                           |                |
| Personal Property Replacement Tax | 27,000                     | 63                      | 24,165                  | 2,835                     | 90             |
| Sales Tax                         | 3,134,605                  | 292,579                 | 2,416,418               | 718,187                   | 77             |
| Income Tax                        | 2,159,530                  | 135,442                 | 1,874,468               | 285,062                   | 87             |
| Local Use Tax                     | 608,915                    | 60,396                  | 555,928                 | 52,987                    | 91             |
| <i>State Shared Taxes Totals</i>  | <u>5,930,050</u>           | <u>488,480</u>          | <u>4,870,979</u>        | <u>1,059,071</u>          | <u>82%</u>     |
| <i>Local Taxes</i>                |                            |                         |                         |                           |                |
| Pull Tab Tax                      | 1,100                      | 0                       | 695                     | 405                       | 63             |
| Auto Rental Tax                   | 2,200                      | 59                      | 731                     | 1,469                     | 33             |
| Hotel/Motel Tax                   | 80,000                     | 5,900                   | 48,830                  | 31,170                    | 61             |
| Eating Establishment Tax          | 425,000                    | 39,985                  | 360,149                 | 64,851                    | 85             |
| Amusement Tax                     | 27,480                     | 1,466                   | 19,289                  | 8,191                     | 70             |
| Video Rental Tax                  | 10,630                     | 371                     | 6,158                   | 4,472                     | 58             |
| Video Gaming Tax                  | 179,340                    | 16,783                  | 162,184                 | 17,106                    | 91             |
| <i>Local Taxes Totals</i>         | <u>725,750</u>             | <u>64,564</u>           | <u>598,036</u>          | <u>127,664</u>            | <u>82%</u>     |
| <i>Fees</i>                       |                            |                         |                         |                           |                |
| Engineering Fees                  | 12,000                     | 2,450                   | 16,976                  | (4,976)                   | 142            |
| Fire Dept Review Fees             | 9,000                      | 5,356                   | 15,458                  | (6,458)                   | 172            |
| Building Permits                  | 250,000                    | 104,237                 | 265,113                 | (15,113)                  | 106            |
| Re-Occupancy Fees                 | 6,000                      | 0                       | 1,875                   | 4,125                     | 31             |
| Annexation Fees                   | 3,000                      | 100                     | 2,300                   | 700                       | 77             |
| Zoning Fees                       | 4,000                      | 0                       | 2,460                   | 1,540                     | 62             |
| Recording Fees                    | 150                        | 0                       | 70                      | 80                        | 47             |
| Processing Fees                   | 7,000                      | 800                     | 4,068                   | 2,932                     | 58             |
| Credit Card Processing Fees       | 0                          | 567                     | 4,719                   | (4,719)                   | 100            |
| <i>Fees Totals</i>                | <u>291,150</u>             | <u>113,510</u>          | <u>313,038</u>          | <u>(21,888)</u>           | <u>108%</u>    |
| <i>Licenses</i>                   |                            |                         |                         |                           |                |
| Business Licenses                 | 105,000                    | 4,145                   | 102,164                 | 2,887                     | 97             |
| Alarm Licenses                    | 43,800                     | (75)                    | 43,027                  | 773                       | 98             |
| Liquor Licenses                   | 104,825                    | 0                       | 103,200                 | 1,625                     | 98             |
| Vehicle Stickers                  | 695,000                    | 6,693                   | 646,647                 | 48,353                    | 93             |
| Small Cell Wireless               | 2,000                      | 0                       | 0                       | 2,000                     | 0              |
| <i>Licenses Totals</i>            | <u>950,625</u>             | <u>10,763</u>           | <u>895,038</u>          | <u>55,637</u>             | <u>94%</u>     |
| <i>Fines</i>                      |                            |                         |                         |                           |                |
| Local Fines                       | 180,000                    | 16,314                  | 130,380                 | 49,620                    | 72             |
| Compliance Fines                  | 26,000                     | 1,835                   | 21,844                  | 4,156                     | 84             |
| Tow Fines                         | 75,000                     | 4,500                   | 46,000                  | 29,000                    | 61             |
| Court Fines                       | 175,000                    | 9,310                   | 128,441                 | 46,559                    | 73             |
| DUI Tech Fines                    | 20,000                     | 60                      | 6,737                   | 13,263                    | 34             |
| Traffic Signal Enforcement        | 150,000                    | 12,327                  | 130,775                 | 19,225                    | 87             |
| Forfeited Assets                  | 1,000                      | 0                       | 0                       | 1,000                     | 0              |
| False Alarm                       | 10,000                     | 900                     | 2,900                   | 7,100                     | 29             |
| Liquor Violations                 | 500                        | 0                       | 4,100                   | (3,600)                   | 820            |
| Community Development Fines       | 3,000                      | 645                     | 4,643                   | (1,643)                   | 155            |
| <i>Fines Totals</i>               | <u>640,500</u>             | <u>45,892</u>           | <u>475,820</u>          | <u>164,680</u>            | <u>74%</u>     |

Village of Roselle  
General Fund Income Statement  
For the period ending September 30, 2019

| Account Description                | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget Less<br>YTD Actual | % of<br>Budget |
|------------------------------------|----------------------------|-------------------------|-------------------------|---------------------------|----------------|
| <i>Charges For Services</i>        |                            |                         |                         |                           |                |
| Newsletter Advertising             | 6,600                      | 0                       | 4,980                   | 1,620                     | 76             |
| Recycling Income                   | 5,000                      | 423                     | 3,717                   | 1,283                     | 74             |
| Community Police Services          | 20,000                     | 3,837                   | 15,088                  | 4,912                     | 75             |
| Other Services                     | 3,000                      | 50                      | 50                      | 2,950                     | 2              |
| LPHS Liaison                       | 229,700                    | 25,821                  | 152,021                 | 77,679                    | 66             |
| PD/FD Reports                      | 4,000                      | 324                     | 3,565                   | 435                       | 89             |
| PD/FD Devl. Oblig                  | 1,500                      | 0                       | 0                       | 1,500                     | 0              |
| Misc Reimb - General               | 10,000                     | 10,692                  | 17,957                  | (7,957)                   | 180            |
| Misc Reimb - Police/Fire           | 21,760                     | 0                       | 21,457                  | 303                       | 99             |
| Misc Reimb - Public Works          | 12,240                     | 0                       | 9,969                   | 2,271                     | 81             |
| Hazmat Reimbursement               | 100                        | 0                       | 720                     | (620)                     | 720            |
| Roselle Fire District              | 742,610                    | 61,884                  | 605,012                 | 137,598                   | 82             |
| Ambulance Fees                     | 660,000                    | 38,998                  | 435,193                 | 224,807                   | 66             |
| Tollway Emergency Fees             | 1,000                      | 0                       | 0                       | 1,000                     | 0              |
| CPR Training                       | 3,000                      | 315                     | 3,606                   | (606)                     | 120            |
| <i>Charges For Services Totals</i> | <u>1,720,510</u>           | <u>142,344</u>          | <u>1,273,336</u>        | <u>447,174</u>            | <u>74%</u>     |
| <i>Other Charges</i>               |                            |                         |                         |                           |                |
| Sale of Assets - General           | 100                        | 5,844                   | 5,844                   | (5,744)                   | 5,844          |
| Sale of Assets - Public Safety     | 100                        | 0                       | 415                     | (315)                     | 415            |
| Maps, Codes, Bids                  | 500                        | 0                       | 550                     | (50)                      | 110            |
| Cable Franchise                    | 368,860                    | 0                       | 261,347                 | 107,513                   | 71             |
| Natural Gas Franchise              | 33,835                     | 0                       | 30,050                  | 3,785                     | 89             |
| Retail Sales                       | 880                        | 0                       | 442                     | 438                       | 50             |
| Misc Income                        | 3,000                      | 101                     | 4,193                   | (1,193)                   | 140            |
| Misc Over/Short                    | 0                          | (50)                    | 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>5,895</u>            | <u>361,636</u>          | <u>111,654</u>            | <u>76%</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                     | 4,625                   | 7,768                   | 17,232                    | 31             |
| Tobacco Enforcement                | 2,200                      | 1,100                   | 2,200                   | 0                         | 100            |
| Community Grant                    | 5,000                      | 0                       | 5,000                   | 0                         | 100            |
| State/Local Grants                 | 63,315                     | 0                       | 25,855                  | 37,460                    | 41             |
| <i>Grants Totals</i>               | <u>97,515</u>              | <u>5,725</u>            | <u>44,540</u>           | <u>52,975</u>             | <u>46%</u>     |
| <i>Donations</i>                   |                            |                         |                         |                           |                |
| Miscellaneous Donation             | 2,000                      | 0                       | 1,500                   | 500                       | 75             |
| Police Explorers Donation          | 1,000                      | 0                       | 841                     | 160                       | 84             |
| <i>Donations Totals</i>            | <u>3,000</u>               | <u>0</u>                | <u>2,341</u>            | <u>660</u>                | <u>78%</u>     |
| <i>Investment Income</i>           |                            |                         |                         |                           |                |
| Interest Income                    | 50,000                     | 13,734                  | 104,607                 | (54,607)                  | 209            |
| Net Change in Fair Value           | 0                          | (2,430)                 | 51,943                  | (51,943)                  | 100            |
| <i>Investment Income Totals</i>    | <u>50,000</u>              | <u>11,304</u>           | <u>156,550</u>          | <u>(106,550)</u>          | <u>313%</u>    |

Village of Roselle  
 General Fund Income Statement  
 For the period ending September 30, 2019

| Account Description                    | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget Less<br>YTD Actual | % of<br>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>2,106,589</b>        | <b>14,825,512</b>       | <b>2,159,023</b>          | <b>87%</b>     |
| <br><b>EXPENDITURES</b>                |                            |                         |                         |                           |                |
| Elected Officials                      | \$185,225                  | \$11,164                | \$134,990               | \$50,235                  | 73%            |
| Administration                         | 1,164,980                  | 75,952                  | 857,817                 | 307,163                   | 74%            |
| Finance                                | 375,930                    | 28,461                  | 291,513                 | 84,417                    | 78%            |
| Community Development                  | 747,230                    | 63,915                  | 500,664                 | 246,566                   | 67%            |
| Police                                 | 7,760,285                  | 745,997                 | 5,929,636               | 1,830,649                 | 76%            |
| Fire                                   | 4,501,805                  | 390,704                 | 3,422,092               | 1,079,713                 | 76%            |
| Fire & Police Commission               | 33,800                     | 1,954                   | 15,875                  | 17,925                    | 47%            |
| Public Works                           | 2,208,815                  | 157,090                 | 1,505,083               | 703,732                   | 68%            |
| <b>EXPENDITURES TOTALS</b>             | <u>16,978,070</u>          | <u>1,475,236</u>        | <u>12,657,671</u>       | <u>4,320,399</u>          | <u>75%</u>     |
| <br>Fund 10 - General Fund Totals      |                            |                         |                         |                           |                |
| <b>REVENUE TOTALS</b>                  | <b>16,984,535</b>          | <b>2,106,589</b>        | <b>14,825,512</b>       | <b>2,159,023</b>          | <b>87%</b>     |
| <b>EXPENDITURES TOTALS</b>             | <u>16,978,070</u>          | <u>1,475,236</u>        | <u>12,657,671</u>       | <u>4,320,399</u>          | <u>75%</u>     |
| Fund 10 - General Fund Net Gain (Loss) | 6,465                      | 631,353                 | 2,167,841               | 2,161,376                 |                |

Village of Roselle  
Water/Sewer Operating Fund Balance Sheet  
As of September 30, 2019

| Classification                        | Current YTD<br>Balance |
|---------------------------------------|------------------------|
| <b>ASSETS</b>                         |                        |
| <i>Current Assets</i>                 |                        |
| Cash                                  | 1,443,200              |
| Investments                           | 1,777,806              |
| <i>Current Assets Totals</i>          | 3,221,006              |
| <i>Current Receivables</i>            |                        |
| Grants Receivable                     | 2,000                  |
| Interest Receivable                   | 9,253                  |
| A/R Utilities                         | 1,090,777              |
| Prepays                               | 1,006,212              |
| Due To/From Other Funds               | 0                      |
| <i>Current Receivables Totals</i>     | 2,108,242              |
| Capital Assets                        | 27,107,784             |
| <b>ASSETS TOTALS</b>                  | <b>32,437,032</b>      |
| <b>LIABILITIES AND FUND EQUITY</b>    |                        |
| <b>LIABILITIES</b>                    |                        |
| <i>Current Liabilities</i>            |                        |
| Salaries Payable                      | 158,642                |
| Deferred Revenue                      | 6,788                  |
| Accounts Payable                      | 5,964                  |
| Due to Others                         | 38,839                 |
| <i>Current Liabilities Totals</i>     | 210,233                |
| Non-Current Liabilities               | 2,481,996              |
| <b>LIABILITIES TOTALS</b>             | <b>2,692,229</b>       |
| <b>FUND EQUITY</b>                    |                        |
| Fund Balance                          | 29,252,794             |
| <b>DECEMBER 31, 2018 NET POSITION</b> | <b>29,252,794</b>      |
| Fund Revenues                         | (5,456,997)            |
| Fund Expenses                         | 4,964,988              |
| <b>CURRENT NET POSITION</b>           | <b>29,744,803</b>      |
| <b>LIABILITIES AND FUND EQUITY</b>    | <b>32,437,032</b>      |

Village of Roselle  
Water/Sewer Operating  
For the period ending September 30, 2019

| Account Description                             | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget Less<br>YTD Actual | % of<br>Budget |
|---|----------------------------|-------------------------|-------------------------|---------------------------|----------------|
| <b>REVENUE</b>                                  |                            |                         |                         |                           |                |
| <i>Fees</i>                                     |                            |                         |                         |                           |                |
| Water Sales                                     | \$4,384,525                | \$415,133               | \$3,174,502             | \$1,210,023               | 72             |
| Sewer Sales                                     | 2,865,730                  | 263,541                 | 2,125,154               | 740,576                   | 74             |
| <i>Fees Totals</i>                              | <u>7,250,255</u>           | <u>678,674</u>          | <u>5,299,655</u>        | <u>1,950,600</u>          | <u>73%</u>     |
| <i>Fines</i>                                    |                            |                         |                         |                           |                |
| Utility Billing Late Fees                       | 85,000                     | 6,964                   | 64,566                  | 20,434                    | 76             |
| Turn On Fees                                    | 3,000                      | 575                     | 1,718                   | 1,283                     | 57             |
| Red Tag Fees                                    | 9,500                      | 690                     | 6,191                   | 3,310                     | 65             |
| <i>Fines Totals</i>                             | <u>97,500</u>              | <u>8,229</u>            | <u>72,474</u>           | <u>25,026</u>             | <u>74%</u>     |
| <i>Charges For Service</i>                      |                            |                         |                         |                           |                |
| Misc Reimbursement                              | 1,000                      | 0                       | 5,465                   | (4,465)                   | 547            |
| Meter Sales                                     | 5,000                      | 5,375                   | 8,625                   | (3,625)                   | 173            |
| <i>Charges For Service Totals</i>               | <u>6,000</u>               | <u>5,375</u>            | <u>14,090</u>           | <u>(8,090)</u>            | <u>235%</u>    |
| <i>Other Income</i>                             |                            |                         |                         |                           |                |
| Sale of Assets                                  | 500                        | 0                       | 476                     | 24                        | 95             |
| Miscellaneous Income                            | 165                        | 2,200                   | 2,250                   | (2,085)                   | 1,364          |
| IRMA - Other                                    | 100                        | 0                       | 1,848                   | (1,748)                   | 1,848          |
| <i>Other Income Totals</i>                      | <u>765</u>                 | <u>2,200</u>            | <u>4,574</u>            | <u>(3,809)</u>            | <u>598%</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                     | 2,779                   | 38,483                  | (18,483)                  | 192            |
| Net Change in Fair Value                        | 0                          | (312)                   | 25,720                  | (25,720)                  | 100            |
| <i>Investment Income Totals</i>                 | <u>20,000</u>              | <u>2,467</u>            | <u>64,203</u>           | <u>(44,203)</u>           | <u>321%</u>    |
| <b>REVENUE TOTALS</b>                           | <u>7,374,520</u>           | <u>696,945</u>          | <u>5,456,997</u>        | <u>1,917,523</u>          | <u>74%</u>     |
| <b>EXPENSE</b>                                  |                            |                         |                         |                           |                |
| Water   | 4,593,850                  | 368,711                 | 3,140,098               | 1,453,752                 | 68%            |
| Sewer   | 2,702,945                  | 178,192                 | 1,824,890               | 878,055                   | 68%            |
| <b>EXPENSE TOTALS</b>                           | <u>7,296,795</u>           | <u>546,903</u>          | <u>4,964,988</u>        | <u>2,331,807</u>          | <u>68%</u>     |
| Fund 51 - Water/Sewer Operating Totals          |                            |                         |                         |                           |                |
| <b>REVENUE TOTALS</b>                           | <u>7,374,520</u>           | <u>696,945</u>          | <u>5,456,997</u>        | <u>1,917,523</u>          | <u>74%</u>     |
| <b>EXPENSE TOTALS</b>                           | <u>7,296,795</u>           | <u>546,903</u>          | <u>4,964,988</u>        | <u>2,331,807</u>          | <u>68%</u>     |
| Fund 51 - Water/Sewer Operating Net Gain (Loss) | 77,725                     | 150,042                 | 492,009                 | 414,284                   |                |

**Village of Roselle**  
**Investments**  
**September 30, 2019**

| Purchase Date                  | CUSIP        | Maturity Date | Description               | Rate/<br>Yield | Cost                   | Fair Value             | Par Value              |
|--------------------------------|--------------|---------------|---------------------------|----------------|------------------------|------------------------|------------------------|
| <b>Certificates of Deposit</b> |              |               |                           |                |                        |                        |                        |
| 8/18/2019                      | 215577006    | 8/18/2021     | CD - Itasca Bank & Trust  | 2.000%         | \$ 105,972.00          | \$ 105,972.00          | \$ 105,972.00          |
| 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             | 250,537.50             | 250,000.00             |
| 12/20/2017                     | 14042RKX8    | 12/21/2020    | CD - Capital One          | 2.200%         | 250,000.00             | 251,205.00             | 250,000.00             |
| 6/20/2018                      | 254673QM1    | 6/21/2021     | CD - Discover Bank        | 3.000%         | 250,000.00             | 255,077.50             | 250,000.00             |
| 8/3/2018                       | 17312QQ44    | 8/3/2021      | CD - CitiBank             | 3.000%         | 50,000.00              | 51,086.00              | 50,000.00              |
| 8/22/2018                      | 79545OV51    | 8/23/2021     | CD - Sallie Mae Bank      | 3.000%         | 100,000.00             | 102,237.00             | 100,000.00             |
| 11/29/2018                     | 856283G67    | 11/29/2023    | CD - State Bank India     | 3.550%         | 50,000.00              | 53,358.50              | 50,000.00              |
| 3/29/2016                      | 38148P3A3    | 12/12/2023    | CD - Goldman Sachs        | 3.550%         | 257,853.67             | 266,895.00             | 250,000.00             |
| 12/28/2018                     | 06063HBA05   | 12/28/2023    | CD - Bank of Baroda       | 3.500%         | 250,000.00             | 266,512.50             | 250,000.00             |
| 12/28/2018                     | 949763WA0    | 12/28/2023    | CD - Wells Fargo Bank     | 3.500%         | 50,000.00              | 52,916.50              | 50,000.00              |
| 1/4/2019                       | 856285NS6    | 1/4/2024      | CD - State Bank of India  | 3.500%         | 200,000.00             | 213,252.00             | 200,000.00             |
| 1/22/2019                      | 61690UDA5    | 1/10/2024     | CD - Morgan Stanley Bank  | 3.350%         | 251,982.27             | 265,072.50             | 250,000.00             |
| 6/28/2019                      | 48128HSK5    | 4/17/2024     | CD - JP Morgan Chase      | 2.800%         | 250,949.05             | 251,297.50             | 250,000.00             |
| 6/28/2019                      | 14042TAY3    | 6/26/2024     | CD - Capital One          | 2.300%         | 250,000.00             | 254,240.00             | 250,000.00             |
| 8/25/2019                      | 61760AS75    | 8/8/2024      | CD - Morgan Stanley Bank  | 2.200%         | 252,698.00             | 253,052.50             | 250,000.00             |
|                                |              |               |                           |                | <u>\$ 3,633,040.86</u> | <u>\$ 3,706,297.87</u> | <u>\$ 3,619,557.87</u> |
| <b>Municipal Bonds</b>         |              |               |                           |                |                        |                        |                        |
| 6/22/2016                      | 630412WN0    | 12/1/2019     | GO Bond - Naperville      | 2.000%         | \$ 250,393.63          | \$ 250,255.00          | \$ 250,000.00          |
|                                |              |               |                           |                | <u>\$ 250,393.63</u>   | <u>\$ 250,255.00</u>   | <u>\$ 250,000.00</u>   |
| <b>U.S. Agencies</b>           |              |               |                           |                |                        |                        |                        |
| 10/24/2016                     | 3133EGZE8    | 10/24/2019    | FFCB 1.21%                | 1.210%         | 250,000.00             | 249,900.00             | 250,000.00             |
| 4/28/2016                      | 3134G8YF0    | 10/28/2019    | FHLMC 1.2%                | 1.200%         | 250,000.00             | 249,847.50             | 250,000.00             |
| 6/30/2016                      | 3134G9WK9    | 12/30/2019    | FHLMC 1.25%               | 1.250%         | 250,000.00             | 249,600.00             | 250,000.00             |
| 3/30/2016                      | 3134G8TX7    | 12/30/2019    | FHLMC 1.375%              | 1.375%         | 250,000.00             | 249,675.00             | 250,000.00             |
| 4/20/2017                      | 3134GBDX7    | 4/20/2020     | FHLMC 1.65%               | 1.650%         | 250,000.00             | 249,677.50             | 250,000.00             |
| 6/30/2016                      | 3134G9SK4    | 6/30/2020     | FHLMC 1.5%                | 1.500%         | 500,000.00             | 498,630.00             | 500,000.00             |
| 4/26/2017                      | 3134GBHW5    | 7/27/2020     | FHLMC 1.625%              | 1.625%         | 250,000.00             | 249,525.00             | 250,000.00             |
| 6/23/2016                      | 3130A8HG1    | 9/23/2020     | FHLB 1.48%                | 1.480%         | 250,000.00             | 248,967.50             | 250,000.00             |
| 6/30/2016                      | 3136G3UE3    | 12/30/2020    | FNMA 1.4%                 | 1.400%         | 250,000.00             | 248,935.00             | 250,000.00             |
| 6/30/2016                      | 3136G3UE3    | 12/30/2020    | FNMA 1.4%                 | 1.400%         | 250,000.00             | 248,935.00             | 250,000.00             |
| 5/16/2018                      | 3130ADD90    | 1/25/2021     | FHLB 2.2%                 | 2.200%         | 246,250.00             | 250,000.00             | 250,000.00             |
| 6/23/2016                      | 3130A8HH9    | 6/23/2021     | FHLB 1.62%                | 1.620%         | 250,000.00             | 248,797.50             | 250,000.00             |
| 7/29/2016                      | 3136G3XY6    | 7/28/2021     | FNMA 1.0%                 | 1.000%         | 250,000.00             | 249,685.00             | 250,000.00             |
| 4/20/2017                      | 3134GBJB9    | 10/20/2021    | FHLMC 2%                  | 2.000%         | 250,000.00             | 250,025.00             | 250,000.00             |
| 11/17/2016                     | 3134GAUD4    | 11/17/2021    | FHLMC 1% Multi-Step       | 1.150%         | 250,000.00             | 250,122.50             | 250,000.00             |
| 10/12/2017                     | 3130ACFU3    | 10/12/2022    | FHLB 1.625% Multi-Step    | 1.625%         | 249,687.50             | 250,037.50             | 250,000.00             |
| 10/27/2017                     | 3130ACJQ8    | 10/27/2022    | FHLB 1.625% Multi-Step    | 2.000%         | 250,000.00             | 250,085.00             | 250,000.00             |
| 11/14/2017                     | 3130ACNN0    | 11/14/2022    | FHLB 2% Multi-Step        | 2.000%         | 250,000.00             | 249,962.50             | 250,000.00             |
|                                |              |               |                           |                | <u>\$ 4,745,937.50</u> | <u>\$ 4,742,407.50</u> | <u>\$ 4,750,000.00</u> |
| <b>Corporate Bonds</b>         |              |               |                           |                |                        |                        |                        |
| 5/16/2019                      | 38141GGS7    | 1/24/2022     | Goldman Sachs Group       | 5.750%         | 266,972.73             | 269,347.50             | 250,000.00             |
| 9/16/2019                      | 46625HJD3    | 1/24/2022     | JP Morgan Chase           | 4.500%         | 512,274.70             | 511,645.90             | 485,000.00             |
| 5/16/2019                      | 94974BFC9    | 3/8/2022      | Wells Fargo & Company     | 3.500%         | 280,797.38             | 283,764.25             | 275,000.00             |
| 7/1/2019                       | 172967LG4    | 4/25/2022     | Citigroup Incorporated    | 2.750%         | 253,009.05             | 253,722.50             | 250,000.00             |
| 7/31/2019                      | 06051GHH5    | 5/17/2022     | Bank of America           | 3.500%         | 306,403.92             | 305,952.00             | 300,000.00             |
| 5/30/2019                      | 61744YAH1    | 5/19/2022     | Morgan Stanley            | 2.750%         | 250,630.00             | 253,630.00             | 250,000.00             |
|                                |              |               |                           |                | <u>\$ 1,870,087.78</u> | <u>\$ 1,878,062.15</u> | <u>\$ 1,810,000.00</u> |

**Village of Roselle**  
**Investments**  
**September 30, 2019**

| <b>Distribution by Fund</b>    |                                 |                        |
|--------------------------------|---------------------------------|------------------------|
| <b>Certificates of Deposit</b> |                                 |                        |
| 10                             | General Fund                    | \$ 1,506,750.60        |
| 23                             | Equipment Replacement Fund      | \$ 1,376,788.77        |
| 31                             | Debt Service Fund               | \$ 51,086.00           |
| 43                             | Water Sewer Extension Fund      | \$ 100,215.00          |
| 51                             | Water/Sewer Operating Fund      | \$ 266,895.00          |
| 52                             | Water/Sewer Equip Repl Fund     | \$ 254,240.00          |
| 58                             | Parking Lot Operating           | \$ 50,107.50           |
| 61                             | Health Insurance Fund           | \$ 100,215.00          |
|                                |                                 | <u>\$ 3,706,297.87</u> |
| <b>Municipal Bonds</b>         |                                 |                        |
| 10                             | General Fund                    | \$ 250,255.00          |
|                                |                                 | <u>\$ 250,255.00</u>   |
| <b>U.S. Agencies</b>           |                                 |                        |
| 10                             | General Fund                    | \$ 1,250,070.00        |
| 21                             | MFT                             | \$ 199,452.00          |
| 23                             | Equipment Replacement Fund      | \$ 747,555.00          |
| 31                             | Debt Service                    | \$ 99,726.00           |
| 51                             | Water/Sewer Operating Fund      | \$ 999,265.00          |
| 52                             | Water/Sewer Equip. Replac. Fund | \$ 249,600.00          |
| 53                             | Water/Sewer Capital Fund        | \$ 747,612.50          |
| 62                             | Compensated Absences            | \$ 449,127.00          |
|                                |                                 | <u>\$ 4,742,407.50</u> |
| <b>Corporate Bonds</b>         |                                 |                        |
| 10                             | General Fund                    | \$ 843,346.25          |
| 41                             | General Capital Projects Fund   | \$ 253,722.50          |
| 51                             | Water/Sewer Operating Fund      | \$ 511,645.90          |
| 53                             | Water/Sewer Capital Fund        | \$ 269,347.50          |
|                                |                                 | <u>\$ 1,878,062.15</u> |

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

| Month<br>Accrued                              | Month<br>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   | 313,669.48     | 74,499.17  | 31.1% |
| June  | September         | 185,579.55   | 186,790.45   | 197,510.56   | 189,531.56   | 235,471.84   | 245,496.33   | 250,011.25   | 292,579.41     | 42,568.16  | 17.0% |
| 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 | 1,609,616.80   | 180,068.61 |       |
| 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    | (1,524,988.20) |            |       |
| Increase (Decrease) From<br>Prior Fiscal Year |                   | (13,999.17)  | (12,439.54)  | 15,068.41    | 40,471.48    | 357,503.26   | 190,246.71   | 153,464.21   | (1,414,325.26) |            |       |
|   |                   |              |              |              |              |              |              | 1,429,548.19 | 1,609,616.80   |            | 12.6% |



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

| COLLECTION DISBURSEMENT                       |           | Fiscal Year  |              |              |              |              |              |              |              | Variance    |       |
|---|-----------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-------------|-------|
| MONTH   | MONTH     | 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   | 153,033.07   | 9,887.80    | 6.9%  |
| August  | September | 120,197.02   | 122,492.14   | 120,988.82   | 132,148.23   | 134,729.80   | 117,657.78   | 139,703.99   | 135,441.78   | (4,262.21)  | -3.1% |
| 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 | 1,874,467.80 | 197,668.33  |       |
| 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    | (285,062.20) |             |       |
| Increase (Decrease) from<br>Prior Fiscal Year |           | 200,413.74   | 168,740.97   | 10,549.27    | 242,640.07   | (206,213.79) | (125,079.72) | 89,160.70    | (305,455.47) |             |       |
|   |           |              |              |              |              |              |              | 1,676,799.47 | 1,874,467.80 |             | 11.8% |

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

| Liability<br>Month                                    | Disbursement<br>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         | 59,409.52           | 8,160.98         | 15.9%        |
| June  | September             | 31,937.59         | 37,188.50         | 38,520.36         | 45,187.76         | 49,143.07         | 46,659.02         | 54,884.93         | 60,395.85           | 5,510.92         | 10.0%        |
| 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         |                     |                  |              |
| <b>Total</b>  |                       | <b>358,272.56</b> | <b>392,133.71</b> | <b>444,709.99</b> | <b>506,292.17</b> | <b>552,877.09</b> | <b>588,799.96</b> | <b>668,674.19</b> | <b>344,151.17</b>   | <b>49,218.63</b> |              |
| <b>Budget</b>   |                       | <b>275,000.00</b> | <b>343,700.00</b> | <b>380,000.00</b> | <b>395,000.00</b> | <b>500,000.00</b> | <b>534,935.00</b> | <b>575,905.00</b> | <b>608,915.00</b>   |                  |              |
| <b>Variance</b>                                       |                       | <b>83,272.56</b>  | <b>48,433.71</b>  | <b>64,709.99</b>  | <b>111,292.17</b> | <b>52,877.09</b>  | <b>53,864.96</b>  | <b>92,769.19</b>  | <b>(264,763.83)</b> |                  |              |
| <b>Increase (Decrease) from<br/>Prior Fiscal Year</b> |                       | <b>24,634.42</b>  | <b>33,861.15</b>  | <b>52,576.28</b>  | <b>61,582.18</b>  | <b>46,584.92</b>  | <b>35,922.87</b>  | <b>79,874.23</b>  | <b>(324,523.02)</b> |                  |              |
|   |                       |                   |                   |                   |                   |                   |                   | <b>294,932.54</b> | <b>344,151.17</b>   |                  | <b>16.7%</b> |

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

| Month<br>Accrued                              | Month<br>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  | 18,060.85   | 5,711.68  | 46.3% |
| July  | September         | 3,518.53    | 6,754.90  | 9,235.35   | 10,861.47  | 12,613.80  | 16,782.70   | 4,168.90  | 33.1% |
| 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 | 128,612.16  | 47,268.39 |       |
| 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  | (50,727.84) |           |       |
| Increase (Decrease) From<br>Prior Fiscal Year |                   |             | 44,165.09 | 36,244.02  | 12,606.92  | 34,429.45  | (34,382.29) |           |       |
|   |                   |             |           |            |            | 81,343.77  | 128,612.16  |           | 58.1% |

**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    | 37,531.36      | (\$12,043.71) | -24.3% |
| June                                       | September       | 99,985.74      | 90,094.28      | 67,599.51      | 70,249.64      | 63,001.25     | 52,620.87      | 49,214.58    | 37,706.29      | (\$11,508.29) | -23.4% |
| 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 | \$241,115.12   | (\$65,803.54) |        |
| 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) | (\$314,189.88) |               |        |
| 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)  | (342,055.22)   |               |        |
|  |                 |                |                |                |                |               |                | \$306,918.66 | \$241,115.12   | -21.4%        |        |

**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           | 42,448.13           | \$6,823.74           | 19.2% |
| July                      | 17,378.80           | 18,766.04           | 21,320.22           | 23,318.20           | 30,708.77           | 30,547.50           | 35,269.68           | 41,770.55           | \$6,500.87           | 18.4% |
| August                    | 17,415.99           | 19,051.88           | 22,411.87           | 23,243.22           | 30,299.45           | 30,296.20           | 34,694.77           | 42,468.12           | \$7,773.35           | 22.4% |
| 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>\$319,316.02</b> | <b>\$49,641.61</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         | (\$105,683.98)      |                      |       |
|                           |                     |                     |                     |                     |                     |                     | \$269,674.41        | \$319,316.02        |                      | 18.4% |

Village of Roselle  
Motor Fuel Tax Fund  
For the period ending September 30, 2019

FUND 21 - MOTOR FUEL TAX FUND

| ACCOUNT  | DESCRIPTION                     | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>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                    | 75,696                  | 453,663                 | (126,337)                    | 78%            |
| <b>TOTAL GRANTS</b>                                |                                 | <u>580,000</u>             | <u>75,696</u>           | <u>453,663</u>          | <u>(126,337)</u>             | <u>78%</u>     |
| <b>INVESTMENT INCOME</b>                           |                                 |                            |                         |                         |                              |                |
| 2111260  | 46010 INVESTMENT INCOME         | 7,000                      | -                       | 3,925                   | (3,075)                      | 56%            |
| 2111260  | 46020 NET CHANGE IN FAIR VALUE  | -                          | (76)                    | 2,608                   | 2,608                        | 0%             |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                 | <u>7,000</u>               | <u>(76)</u>             | <u>6,533</u>            | <u>(467)</u>                 | <u>93%</u>     |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                 | <u>\$ 587,000</u>          | <u>\$ 75,620</u>        | <u>\$ 460,196</u>       | <u>\$ (126,804)</u>          | <u>78%</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                    | -                       | 408,197                 | 91,803                       | 82%            |
| <b>TOTAL STREET IMPROVEMENTS</b>                   |                                 | <u>500,000</u>             | <u>-</u>                | <u>408,197</u>          | <u>91,803</u>                | <u>1</u>       |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                                 | <u>\$ 800,000</u>          | <u>\$ -</u>             | <u>\$ 708,197</u>       | <u>\$ 91,803</u>             | <u>89%</u>     |
| <b>NET CHANGE IN FUND BALANCE</b>                  |                                 | (213,000)                  | 75,620                  | (248,002)               |                              |                |
| <b>BEGINNING FUND BALANCE</b>                      |                                 |                            |                         | 347,921                 |                              |                |
| <b>ENDING FUND BALANCE</b>                         |                                 |                            |                         | 99,920                  |                              |                |

Village of Roselle  
Taste of Roselle Fund  
For the period ending September 30, 2019

FUND 24 - TASTE OF ROSELLE FUND

| ACCOUNT  | DESCRIPTION               | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>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>     |
| <b>NET CHANGE IN FUND BALANCE</b>                  |                           | <b>-</b>                   | <b>-</b>                | <b>(30,592)</b>         |                              |                |
| <b>BEGINNING FUND BALANCE</b>                      |                           |                            |                         | <b>30,592</b>           |                              |                |
| <b>ENDING FUND BALANCE</b>                         |                           |                            |                         | <b>-</b>                |                              |                |

Village of Roselle  
Foreign Fire Fund  
For the period ending September 30, 2019

FUND 26 - FOREIGN FIRE FUND

| ACCOUNT  | DESCRIPTION                      | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>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                      | 156                     | 1,661                   | 661                          | 166%           |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                  | <u>1,000</u>               | <u>156</u>              | <u>1,661</u>            | <u>661</u>                   | <u>166%</u>    |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                  | <u>\$ 36,000</u>           | <u>\$ 156</u>           | <u>\$ 1,661</u>         | <u>\$ (34,339)</u>           | <u>5%</u>      |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                                  |                            |                         |                         |                              |                |
| <b>CONTRACTUAL</b>                                 |                                  |                            |                         |                         |                              |                |
| 2630520  | 61650 TELEPHONE                  | \$ 1,500                   | \$ -                    | \$ 1,056                | \$ 444                       | 70%            |
| 2630520  | 61790 OTHER CONTRACTUAL          | 100                        | -                       | 160                     | (60)                         | 160%           |
| <b>TOTAL CONTRACTUAL</b>                           |                                  | <u>1,600</u>               | <u>-</u>                | <u>1,216</u>            | <u>384</u>                   | <u>76%</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                      | -                       | 792                     | 208                          | 79%            |
| <b>TOTAL COMMODITIES</b>                           |                                  | <u>14,000</u>              | <u>-</u>                | <u>9,623</u>            | <u>4,377</u>                 | <u>69%</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>\$ -</u>             | <u>\$ 25,272</u>        | <u>\$ 22,518</u>             | <u>53%</u>     |
| <b>NET CHANGE IN FUND BALANCE</b>                  |                                  | <b>(11,790)</b>            | <b>156</b>              | <b>(23,610)</b>         |                              |                |
| <b>BEGINNING FUND BALANCE</b>                      |                                  |                            |                         | <b>117,548</b>          |                              |                |
| <b>ENDING FUND BALANCE</b>                         |                                  |                            |                         | <b>93,938</b>           |                              |                |



Village of Roselle  
Gary Avenue Business District Fund  
For the period ending September 30, 2019

FUND 28 - GARY AVENUE BUSINESS DISTRICT FUND

| ACCOUNT                                      | DESCRIPTION                 | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|-----------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>  |                             |                            |                         |                         |                              |                |
| <b>LOCAL TAXES</b>                           |                             |                            |                         |                         |                              |                |
| 2811220 41305                                | BUSINESS DISTRICT SALES TAX | \$ 10,000                  | \$ 583                  | \$ 4,543                | \$ (5,457)                   | 45%            |
| 2811220 41310                                | BUSINESS DISTRICT HOTEL TAX | 24,000                     | 1,118                   | 8,601                   | (15,399)                     | 36%            |
| <b>TOTAL LOCAL TAXES</b>                     |                             | <u>34,000</u>              | <u>1,701</u>            | <u>13,144</u>           | <u>(20,856)</u>              | <u>39%</u>     |
| TOTAL REVENUES AND OTHER FINANCING SOURCES   |                             | <u>\$ 34,000</u>           | <u>\$ 1,701</u>         | <u>\$ 13,144</u>        | <u>\$ (20,856)</u>           | <u>39%</u>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b> |                             |                            |                         |                         |                              |                |
| <b>OTHER CHARGES</b>                         |                             |                            |                         |                         |                              |                |
| 2820540 63206                                | BUSINESS TAX DISTRIBUTIONS  | 24,000                     | 1,118                   | 8,246                   | 15,754                       | 34%            |
| 2820540 63207                                | SALES TAX DISTRIBUTIONS     | 10,000                     | 583                     | 3,079                   | 6,921                        | 31%            |
| <b>TOTAL OTHER CHARGES</b>                   |                             | <u>34,000</u>              | <u>1,701</u>            | <u>11,325</u>           | <u>22,675</u>                | <u>33%</u>     |
| TOTAL EXPENDITURES AND OTHER FINANCING USES  |                             | <u>\$ 34,000</u>           | <u>\$ 1,701</u>         | <u>\$ 11,325</u>        | <u>\$ 22,675</u>             | <u>33%</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 September 30, 2019

FUND 29 - IRVING PARK RD BUSINESS DISTRICT FUND

| ACCOUNT                                      | DESCRIPTION                       | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|-----------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>  |                                   |                            |                         |                         |                              |                |
| <b>LOCAL TAXES</b>                           |                                   |                            |                         |                         |                              |                |
| 2911215                                      | 41215 BUSINESS DISTRICT SALES TAX | \$ 195,000                 | \$ 17,964               | \$ 147,801              | \$ (47,199)                  | 76%            |
| <b>TOTAL LOCAL TAXES</b>                     |                                   | <u>195,000</u>             | <u>17,964</u>           | <u>147,801</u>          | <u>(47,199)</u>              | <u>76%</u>     |
| TOTAL REVENUES AND OTHER FINANCING SOURCES   |                                   | <u>\$ 195,000</u>          | <u>\$ 17,964</u>        | <u>\$ 147,801</u>       | <u>\$ (47,199)</u>           | <u>76%</u>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b> |                                   |                            |                         |                         |                              |                |
| <b>OTHER CHARGES</b>                         |                                   |                            |                         |                         |                              |                |
| 2920540                                      | 63207 SALES TAX DISTRIBUTIONS     | 195,000                    | 17,964                  | 99,174                  | 95,826                       | 51%            |
| <b>TOTAL OTHER CHARGES</b>                   |                                   | <u>195,000</u>             | <u>17,964</u>           | <u>99,174</u>           | <u>95,826</u>                | <u>51%</u>     |
| TOTAL EXPENDITURES AND OTHER FINANCING USES  |                                   | <u>\$ 195,000</u>          | <u>\$ 17,964</u>        | <u>\$ 99,174</u>        | <u>\$ 95,826</u>             | <u>51%</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 September 30, 2019

FUND 295 - SIDEWALK FUND

| ACCOUNT   | DESCRIPTION             | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|-------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>       |                         |                            |                         |                         |                              |                |
| <b>FEES</b>                                       |                         |                            |                         |                         |                              |                |
| 29511225  | 42031 SIDEWALK FEES     | \$ 20,745                  | \$ 375                  | \$ 1,610                | \$ (19,135)                  | 100%           |
| <b>TOTAL FEES</b>                                 |                         | <u>20,745</u>              | <u>375</u>              | <u>1,610</u>            | <u>(19,135)</u>              | <u>100%</u>    |
| <b>INVESTMENT INCOME</b>                          |                         |                            |                         |                         |                              |                |
| 29511260  | 46010 INVESTMENT INCOME | \$ 500                     | \$ 53                   | \$ 510                  | \$ 10                        | 100%           |
| <b>TOTAL INVESTMENT INCOME</b>                    |                         | <u>500</u>                 | <u>53</u>               | <u>510</u>              | <u>10</u>                    | <u>100%</u>    |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> |                         | <u>\$ 21,245</u>           | <u>\$ 428</u>           | <u>\$ 2,120</u>         | <u>\$ (19,125)</u>           | <u>100%</u>    |
| NET CHANGE IN FUND BALANCE                        |                         | 21,245                     | 428                     | 2,120                   |                              |                |
| BEGINNING FUND BALANCE                            |                         |                            |                         | 17,359                  |                              |                |
| ENDING FUND BALANCE                               |                         |                            |                         | 19,478                  |                              |                |

Village of Roselle  
Debt Service Fund  
For the period ending September 30, 2019

FUND 31 - DEBT SERVICE FUND

| ACCOUNT  | DESCRIPTION                       | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|-----------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                                   |                            |                         |                         |                              |                |
| <b>PROPERTY TAXES</b>                              |                                   |                            |                         |                         |                              |                |
| 3111205  | 41085 DUPAGE - 2016 LIMITED BONDS | \$ 229,160                 | \$ 57,588               | \$ 221,174              | \$ (7,986)                   | 97%            |
| 3111205  | 41090 COOK - 2016 LIMITED BONDS   | 40,440                     | -                       | 41,486                  | 1,046                        | 103%           |
| <b>TOTAL PROPERTY TAXES</b>                        |                                   | <b>269,600</b>             | <b>57,588</b>           | <b>262,659</b>          | <b>(6,941)</b>               | <b>97%</b>     |
| <b>INVESTMENT INCOME</b>                           |                                   |                            |                         |                         |                              |                |
| 3111260  | 46010 INVESTMENT INCOME           | 6,000                      | 1,028                   | 7,178                   | 1,178                        | 120%           |
| 3111260  | 46020 NET CHANGE IN FAIR VALUE    | -                          | (99)                    | 2,575                   | 2,575                        |                |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                   | <b>6,000</b>               | <b>929</b>              | <b>9,752</b>            | <b>3,752</b>                 | <b>163%</b>    |
| <b>INTERFUND TRANSFERS</b>                         |                                   |                            |                         |                         |                              |                |
| 3111275  | 49015 TRANS FROM GENERAL CAPITAL  | 598,590                    | 49,882                  | 448,944                 | (149,646)                    | 75%            |
| 3111275  | 49065 TRANS FROM W/S CAPITAL      | 80,635                     | 6,720                   | 60,475                  | (20,160)                     | 75%            |
| <b>TOTAL INTERFUND TRANSFERS</b>                   |                                   | <b>679,225</b>             | <b>56,602</b>           | <b>509,419</b>          | <b>(169,806)</b>             | <b>75%</b>     |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                   | <b>\$ 954,825</b>          | <b>\$ 115,120</b>       | <b>\$ 781,831</b>       | <b>\$ (172,994)</b>          | <b>82%</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                     | 475                     | -                            | 100%           |
| <b>TOTAL 2018 GO REFUNDING BONDS</b>               |                                   | <b>268,770</b>             | <b>475</b>              | <b>61,320</b>           | <b>207,450</b>               | <b>23%</b>     |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                                   | <b>\$ 949,295</b>          | <b>\$ 475</b>           | <b>\$ 99,795</b>        | <b>\$ 849,500</b>            | <b>11%</b>     |
| <b>NET CHANGE IN FUND BALANCE</b>                  |                                   | <b>5,530</b>               | <b>114,645</b>          | <b>682,036</b>          |                              |                |
| <b>BEGINNING FUND BALANCE</b>                      |                                   |                            |                         | <b>202,528</b>          |                              |                |
| <b>ENDING FUND BALANCE</b>                         |                                   |                            |                         | <b>884,564</b>          |                              |                |

Village of Roselle  
Equipment Replacement Fund  
For the period ending September 30, 2019

FUND 23 - EQUIPMENT REPLACEMENT FUND

| ACCOUNT  | DESCRIPTION                          | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>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%            |
| 2311245  | 43030 MISCELLANEOUS INCOME           | -                          | 3,691                   | 3,691                   | -                            |                |
| <b>TOTAL OTHER CHARGES</b>                         |                                      | <u>24,000</u>              | <u>3,691</u>            | <u>13,691</u>           | <u>-</u>                     | <u>57%</u>     |
| <b>INVESTMENT INCOME</b>                           |                                      |                            |                         |                         |                              |                |
| 2311260  | 46010 INVESTMENT INCOME              | 30,000                     | 51                      | 35,969                  | 5,969                        | 120%           |
| 2311260  | 46020 NET CHANGE IN FAIR VALUE       | -                          | (494)                   | 49,425                  | 49,425                       | 0%             |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                      | <u>30,000</u>              | <u>(442)</u>            | <u>85,394</u>           | <u>55,394</u>                | <u>285%</u>    |
| <b>INTERFUND TRANSFERS</b>                         |                                      |                            |                         |                         |                              |                |
| 2311275  | 49010 TRANS FROM GENERAL FUND        | 400,000                    | 33,334                  | 299,998                 | (100,002)                    | 75%            |
| 2311275  | 49035 TRANS FROM PARKING LOT OP      | 8,500                      | 708                     | 6,376                   | (2,124)                      | 75%            |
| <b>TOTAL INTERFUND TRANSFERS</b>                   |                                      | <u>408,500</u>             | <u>34,042</u>           | <u>306,374</u>          | <u>(102,126)</u>             | <u>75%</u>     |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                      | <u>\$ 462,500</u>          | <u>\$ 37,291</u>        | <u>\$ 405,459</u>       | <u>\$ (46,732)</u>           | <u>88%</u>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                                      |                            |                         |                         |                              |                |
| <b>GENERAL VILLAGE CAPITAL OUTLAY</b>              |                                      |                            |                         |                         |                              |                |
| 2320550  | 65145 OFFICE MACH/EQUIPMENT          | \$ -                       | \$ -                    | \$ 1,240                | \$ (1,240)                   | 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>71,664</u>           | <u>59,886</u>                | <u>54%</u>     |
| <b>POLICE DEPARTMENT CAPITAL OUTLAY</b>            |                                      |                            |                         |                         |                              |                |
| 23306550   | 65120 AUTO EQUIPMENT                 | 32,000                     | -                       | -                       | 32,000                       | 0%             |
| 23306550   | 65145 OFFICE MACH/EQUIPMENT          | -                          | -                       | 1,626                   | (1,626)                      | 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>1,626</u>            | <u>55,824</u>                | <u>3%</u>      |
| <b>FIRE DEPARTMENT CAPITAL OUTLAY</b>              |                                      |                            |                         |                         |                              |                |
| 23307550   | 65120 AUTO EQUIPMENT                 | 246,000                    | 3,691                   | 241,130                 | 4,870                        | 0%             |
| 23307550   | 65145 OFFICE MACH/EQUIPMENT          | -                          | -                       | 594                     | (594)                        | 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>3,691</u>            | <u>365,301</u>          | <u>49,179</u>                | <u>88%</u>     |
| <b>PUBLIC WORKS CAPITAL OUTLAY</b>                 |                                      |                            |                         |                         |                              |                |
| 2340550  | 65120 AUTO EQUIPMENT                 | 279,000                    | 173,033                 | 195,554                 | 83,446                       | 70%            |
| 2340550  | 65145 OFFICE MACH/EQUIPMENT          | -                          | -                       | 452                     | (452)                        | 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>173,033</u>          | <u>270,816</u>          | <u>79,414</u>                | <u>77%</u>     |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                                      | <u>\$ 953,710</u>          | <u>\$ 176,724</u>       | <u>\$ 709,406</u>       | <u>\$ 244,304</u>            | <u>74%</u>     |
| <b>NET CHANGE IN FUND BALANCE</b>                  |                                      | (491,210)                  | (139,433)               | (303,947)               |                              |                |
| <b>BEGINNING FUND BALANCE</b>                      |                                      |                            |                         | 2,370,342               |                              |                |
| <b>ENDING FUND BALANCE</b>                         |                                      |                            |                         | 2,066,395               |                              |                |

Village of Roselle  
 General Capital Projects Fund  
 For the period ending September 30, 2019

FUND 41 - GENERAL CAPITAL PROJECTS

| ACCOUNT   | DESCRIPTION                | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|----------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>       |                            |                            |                         |                         |                              |                |
| <b>LOCAL TAXES</b>                                |                            |                            |                         |                         |                              |                |
| 4111220 41340                                     | UTILITY TAX - GAS          | \$ 290,000                 | \$ 12,582               | \$ 253,314              | \$ (36,686)                  | 87%            |
| 4111220 41350                                     | UTILITY TAX - ELECTRIC     | 640,000                    | 64,828                  | 493,644                 | (146,356)                    | 77%            |
| 4111220 41360                                     | SIMPLIFIED TELECOMM TAX    | 555,305                    | 37,706                  | 378,534                 | (176,771)                    | 68%            |
| <b>TOTAL LOCAL TAXES</b>                          |                            | <u>1,485,305</u>           | <u>115,116</u>          | <u>1,125,491</u>        | <u>(359,814)</u>             | <u>76%</u>     |
| <b>OTHER INCOME</b>                               |                            |                            |                         |                         |                              |                |
| 4111245 43025                                     | RETAIL SALES               | 395                        | -                       | 203                     | (192)                        | 51%            |
| <b>TOTAL OTHER INCOME</b>                         |                            | <u>395</u>                 | <u>-</u>                | <u>203</u>              | <u>(192)</u>                 | <u>51%</u>     |
| <b>GRANTS</b>                                     |                            |                            |                         |                         |                              |                |
| 4111250 44060                                     | STATE/LOCAL GRANTS         | -                          | -                       | -                       | -                            | 0%             |
| <b>TOTAL GRANTS</b>                               |                            | <u>-</u>                   | <u>-</u>                | <u>-</u>                | <u>-</u>                     | <u>0%</u>      |
| <b>INVESTMENT INCOME</b>                          |                            |                            |                         |                         |                              |                |
| 4111260 46010                                     | INVESTMENT INCOME          | 15,000                     | 1,660                   | 15,561                  | 561                          | 104%           |
| 4111260 46020                                     | NET CHANGE IN FAIR VALUE   | -                          | (663)                   | 1,096                   | 1,096                        | 0%             |
| <b>TOTAL INVESTMENT INCOME</b>                    |                            | <u>15,000</u>              | <u>997</u>              | <u>16,657</u>           | <u>1,657</u>                 | <u>111%</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>\$ 116,113</u>       | <u>\$ 1,142,351</u>     | <u>\$ (373,349)</u>          | <u>75%</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                  | 448,944                 | 149,646                      | 75%            |
| <b>TOTAL INTERFUND TRANSFERS</b>                  |                            | <u>598,590</u>             | <u>49,882</u>           | <u>448,944</u>          | <u>149,646</u>               | <u>75%</u>     |
| <b>BUILDING AND GROUNDS</b>                       |                            |                            |                         |                         |                              |                |
| 4140570 70100                                     | BUILDING IMPROVEMENTS      | 651,000                    | 5,615                   | 9,245                   | 641,755                      | 1%             |
| <b>TOTAL BUILDING AND GROUNDS</b>                 |                            | <u>651,000</u>             | <u>5,615</u>            | <u>9,245</u>            | <u>641,755</u>               | <u>1%</u>      |
| <b>EMERALD ASH BORER PROGRAM</b>                  |                            |                            |                         |                         |                              |                |
| 4140570 73000                                     | TREE SURVEY                | 8,000                      | -                       | 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>-</u>                | <u>8,000</u>            | <u>35,000</u>                | <u>19%</u>     |

Village of Roselle  
 General Capital Projects Fund  
 For the period ending September 30, 2019

FUND 41 - GENERAL CAPITAL PROJECTS

| ACCOUNT  | DESCRIPTION                    | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|--------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>STREET IMPROVEMENTS</b>                         |                                |                            |                         |                         |                              |                |
| 4140580  | 71100 THERMOPLASTIC MARKING    | 15,000                     | -                       | -                       | 15,000                       | 0%             |
| 4140580  | 71100 STREET IMPROVE PROGRAM   | 240,000                    | 43,583                  | 58,363                  | 181,637                      | 24%            |
| 4140580  | 73200 SURFACE TRANSP PROGRAM   | 100,000                    | 4,497                   | 17,693                  | 82,307                       | 18%            |
| <b>TOTAL STREET IMPROVEMENTS</b>                   |                                | <u>355,000</u>             | <u>48,080</u>           | <u>76,056</u>           | <u>278,944</u>               | <u>21%</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                    | 60,586                  | 66,431                  | 133,569                      | 33%            |
| <b>TOTAL STORMWATER IMPROVEMENTS</b>               |                                | <u>200,000</u>             | <u>60,586</u>           | <u>66,431</u>           | <u>133,569</u>               | <u>33%</u>     |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                                | <u>\$ 2,107,695</u>        | <u>\$ 164,163</u>       | <u>\$ 710,370</u>       | <u>\$ 1,397,325</u>          | <u>34%</u>     |
| NET CHANGE IN FUND BALANCE                         |                                | (591,995)                  | (48,050)                | 431,981                 |                              |                |
| BEGINNING FUND BALANCE                             |                                |                            |                         | 997,802                 |                              |                |
| ENDING FUND BALANCE                                |                                |                            |                         | 1,429,783               |                              |                |

Village of Roselle  
TIF #2 Roselle - Nerge  
For the period ending September 30, 2019

FUND 422 - TIF #2 ROSELLE - NERGE

| ACCOUNT  | DESCRIPTION                       | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|-----------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                                   |                            |                         |                         |                              |                |
| <b>PROPERTY TAXES</b>                              |                                   |                            |                         |                         |                              |                |
| 42211205   | 41015 COOK - TIF INCREMENT        | \$ 130,000                 | \$ 1                    | \$ 124,686              | \$ (5,315)                   | 96%            |
| <b>TOTAL PROPERTY TAXES</b>                        |                                   | <u>130,000</u>             | <u>1</u>                | <u>124,686</u>          | <u>(5,315)</u>               | <u>96%</u>     |
| <b>INVESTMENT INCOME</b>                           |                                   |                            |                         |                         |                              |                |
| 4211260  | 46010 INVESTMENT INCOME           | 1,000                      | 325                     | 2,045                   | 1,045                        | 100%           |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                   | <u>1,000</u>               | <u>325</u>              | <u>2,045</u>            | <u>1,045</u>                 | <u>100%</u>    |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                   | <u>\$ 131,000</u>          | <u>\$ 326</u>           | <u>\$ 126,731</u>       | <u>\$ (4,269)</u>            | <u>97%</u>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                                   |                            |                         |                         |                              |                |
| <b>PERSONNEL</b>                                   |                                   |                            |                         |                         |                              |                |
| 42220510   | 60100 REGULAR SALARIES            | \$ 7,190                   | \$ 553                  | \$ 5,523                | \$ 1,667                     | 77%            |
| 42220510   | 60300 SICK BUY BACK               | -                          | -                       | 166                     | (166)                        |                |
| 42220510   | 60400 PART-TIME SALARIES          | 5,730                      | -                       | 3,130                   | 2,600                        | 55%            |
| 42220510   | 60450 GROUP INSURANCE             | 785                        | 66                      | 595                     | 190                          | 76%            |
| 42220510   | 60500 FICA                        | 755                        | 33                      | 537                     | 218                          | 71%            |
| 42220510   | 60550 MEDICARE                    | 190                        | 8                       | 126                     | 64                           | 66%            |
| 42220510   | 60600 IMRF                        | 1,390                      | 57                      | 924                     | 466                          | 67%            |
| <b>TOTAL PERSONNEL</b>                             |                                   | <u>16,040</u>              | <u>717</u>              | <u>11,000</u>           | <u>5,040</u>                 | <u>69%</u>     |
| <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   | 61630 LEGAL NOTICES               | -                          | 32                      | 32                      | (32)                         | 100%           |
| 42220520   | 61700 POSTAGE                     | -                          | -                       | 86                      | (86)                         | 200%           |
| <b>TOTAL CONTRACTUAL</b>                           |                                   | <u>6,480</u>               | <u>32</u>               | <u>1,023</u>            | <u>5,457</u>                 | <u>16%</u>     |
| <b>TIF IMPROVEMENTS/PROJECTS</b>                   |                                   |                            |                         |                         |                              |                |
| 42220575   | 70100 ROSELLE - NERGE PROJECT 1   | 5,000                      | -                       | 9,500                   | (4,500)                      | 0%             |
| <b>TOTAL TIF IMPROVEMENTS/PROJECTS</b>             |                                   | <u>5,000</u>               | <u>-</u>                | <u>9,500</u>            | <u>(4,500)</u>               | <u>0%</u>      |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                                   | <u>\$ 27,520</u>           | <u>\$ 749</u>           | <u>\$ 21,523</u>        | <u>\$ 5,997</u>              | <u>78%</u>     |
| <b>NET CHANGE IN FUND BALANCE</b>                  |                                   | 103,480                    | (423)                   | 105,208                 |                              |                |
| BEGINNING FUND BALANCE                             |                                   |                            |                         | 88,741                  |                              |                |
| ENDING FUND BALANCE                                |                                   |                            |                         | 193,949                 |                              |                |



Village of Roselle  
TIF #3 Irving - Central  
For the period ending September 30, 2019

FUND 423 - TIF #3 IRVING - CENTRAL

| ACCOUNT  | DESCRIPTION                      | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|----------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                                  |                            |                         |                         |                              |                |
| <b>PROPERTY TAXES</b>                              |                                  |                            |                         |                         |                              |                |
| 42311205   | 41010 DUPAGE - TIF INCREMENT     | \$ 140,000                 | \$ 71,403               | \$ 180,194              | \$ 40,194                    | 129%           |
| <b>TOTAL PROPERTY TAXES</b>                        |                                  | <u>140,000</u>             | <u>71,403</u>           | <u>180,194</u>          | <u>40,194</u>                | <u>129%</u>    |
| <b>INVESTMENT INCOME</b>                           |                                  |                            |                         |                         |                              |                |
| 42311260   | 46010 INVESTMENT INCOME          | 1,000                      | 418                     | 2,889                   | 1,889                        | 289%           |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                  | <u>1,000</u>               | <u>418</u>              | <u>2,889</u>            | <u>1,889</u>                 | <u>289%</u>    |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                  | <u>\$ 141,000</u>          | <u>\$ 71,821</u>        | <u>\$ 183,083</u>       | <u>\$ 42,083</u>             | <u>130%</u>    |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                                  |                            |                         |                         |                              |                |
| <b>PERSONNEL</b>                                   |                                  |                            |                         |                         |                              |                |
| 42320510   | 60100 REGULAR SALARIES           | \$ 7,190                   | \$ 553                  | \$ 5,523                | \$ 1,667                     | 77%            |
| 42320510   | 60300 SICK BUY BACK              | -                          | -                       | 166                     | (166)                        | 0%             |
| 42320510   | 60400 PART-TIME SALARIES         | 5,730                      | -                       | 3,130                   | 2,600                        | 55%            |
| 42320510   | 60450 EMPLOYEE GROUP INSURANCE   | 785                        | 66                      | 595                     | 190                          | 76%            |
| 42320510   | 60500 FICA                       | 755                        | 33                      | 537                     | 218                          | 71%            |
| 42320510   | 60550 MEDICARE                   | 190                        | 8                       | 126                     | 64                           | 66%            |
| 42320510   | 60600 IMRF                       | 1,390                      | 57                      | 924                     | 466                          | 67%            |
| <b>TOTAL PERSONNEL</b>                             |                                  | <u>16,040</u>              | <u>717</u>              | <u>11,000</u>           | <u>5,040</u>                 | <u>69%</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                        | 32                      | 32                      | 168                          | 0%             |
| 42320520   | 61700 POSTAGE                    | 200                        | -                       | 70                      | 130                          | 0%             |
| <b>TOTAL CONTRACTUAL</b>                           |                                  | <u>6,880</u>               | <u>32</u>               | <u>102</u>              | <u>6,778</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>\$ 749</u>           | <u>\$ 11,102</u>        | <u>\$ 16,818</u>             | <u>40%</u>     |
| NET CHANGE IN FUND BALANCE                         |                                  | 113,080                    | 71,072                  | 171,981                 |                              |                |
| BEGINNING FUND BALANCE                             |                                  |                            |                         | 149,682                 |                              |                |
| ENDING FUND BALANCE                                |                                  |                            |                         | 321,663                 |                              |                |

Village of Roselle  
Water/Sewer Equipment Replacement Fund  
For the period ending September 30, 2019

FUND 52 - WATER/SEWER EQUIPMENT REPLACEMENT FUND

| ACCOUNT  | DESCRIPTION                   | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>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                     | 66                      | 4,232                   | (5,768)                      | 42%            |
| 5211260 46020                                      | NET CHANGE IN FAIR VALUE      | -                          | 335                     | 8,810                   | 8,810                        | 0%             |
| <b>TOTAL INVESTMENT INCOME</b>                     |                               | <u>10,000</u>              | <u>401</u>              | <u>13,042</u>           | <u>3,042</u>                 | <u>130%</u>    |
| <b>INTERFUND TRANSFERS</b>                         |                               |                            |                         |                         |                              |                |
| 5211275 49045                                      | TRANS FROM WATER OPER         | 97,500                     | 8,125                   | 73,125                  | (24,375)                     | 75%            |
| 5211275 49050                                      | TRANS FROM SEWER OPER         | 52,500                     | 4,375                   | 39,375                  | (13,125)                     | 75%            |
| <b>TOTAL INTERFUND TRANSFERS</b>                   |                               | <u>150,000</u>             | <u>12,500</u>           | <u>112,500</u>          | <u>(37,500)</u>              | <u>75%</u>     |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                               | <u>\$ 160,000</u>          | <u>\$ 12,901</u>        | <u>\$ 125,542</u>       | <u>\$ (34,458)</u>           | <u>78%</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         | -                          | -                       | 488                     | (488)                        | 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>147,206</u>          | <u>(136,886)</u>             | <u>1426%</u>   |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                               | <u>\$ 10,320</u>           | <u>\$ -</u>             | <u>\$ 147,206</u>       | <u>\$ (136,886)</u>          | <u>1426%</u>   |
| <b>NET CHANGE IN FUND BALANCE</b>                  |                               | 149,680                    | 12,901                  | (21,664)                |                              |                |
| <b>BEGINNING FUND BALANCE</b>                      |                               |                            |                         |                         | 581,097                      |                |
| <b>ENDING FUND BALANCE</b>                         |                               |                            |                         |                         | 559,433                      |                |

Village of Roselle  
Water/Sewer Capital Projects Fund  
For the period ending September 30, 2019

FUND 53 - WATER/SEWER CAPITAL PROJECTS

| ACCOUNT   | DESCRIPTION                        | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|------------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>       |                                    |                            |                         |                         |                              |                |
| <b>FEES</b>                                       |                                    |                            |                         |                         |                              |                |
| 5311225   | 42060 CAPITAL IMPROVE SURCHARGE    | \$ 3,034,745               | \$ 290,471              | \$ 2,234,939            | \$ (799,806)                 | 74%            |
| 5311225   | 42065 WATER TAP-ON FEES            | 10,000                     | 4,910                   | 13,000                  | 3,000                        | 130%           |
| 5311225   | 42070 SEWER TAP-ON FEES            | 5,000                      | 3,000                   | 14,000                  | 9,000                        | 280%           |
| <b>TOTAL FEES</b>                                 |                                    | <u>3,049,745</u>           | <u>298,381</u>          | <u>2,261,939</u>        | <u>(787,806)</u>             | <u>74%</u>     |
| <b>CHARGES FOR SERVICES</b>                       |                                    |                            |                         |                         |                              |                |
| 5311240   | 42363 MISC REIMB - PUBLIC WORKS    | -                          | -                       | 2,490                   | 2,490                        | 0%             |
| <b>TOTAL CHARGES FOR SERVICES</b>                 |                                    | <u>-</u>                   | <u>-</u>                | <u>2,490</u>            | <u>2,490</u>                 | <u>#DIV/0!</u> |
| <b>INVESTMENT INCOME</b>                          |                                    |                            |                         |                         |                              |                |
| 5111260   | 46010 INVESTMENT INCOME            | 25,000                     | 3,331                   | 36,738                  | 11,738                       | 147%           |
| 5111260   | 46020 NET CHANGE IN FAIR VALUE     | -                          | (1,204)                 | 13,900                  | 13,900                       | 0%             |
| <b>TOTAL INVESTMENT INCOME</b>                    |                                    | <u>25,000</u>              | <u>2,128</u>            | <u>50,638</u>           | <u>25,638</u>                | <u>203%</u>    |
| <b>OTHER FINANCING SOURCES</b>                    |                                    |                            |                         |                         |                              |                |
| 5311265   | 47010 IEPA LOAN PROCEEDS           | 5,530,595                  | 465,641                 | 2,308,248               | (3,222,347)                  | 42%            |
| <b>TOTAL OTHER FINANCING SOURCES</b>              |                                    | <u>5,530,595</u>           | <u>465,641</u>          | <u>2,308,248</u>        | <u>(3,222,347)</u>           | <u>42%</u>     |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> |                                    | <u>\$ 8,605,340</u>        | <u>\$ 766,150</u>       | <u>\$ 4,623,316</u>     | <u>\$ (3,982,024)</u>        | <u>54%</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                     | 475                     | -                            | 100%           |
| 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                     | -                            | 100%           |
| 53918240  | 64256 IEPA LOAN L17-5418 PRINCIPAL | 68,070                     | -                       | 44,514                  | 23,557                       | 65%            |
| 53918240  | 64257 IEPA LOAN L17-5418 INTEREST  | 20,200                     | -                       | 10,299                  | 9,901                        | 51%            |
| 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>475</u>              | <u>374,855</u>          | <u>497,219</u>               | <u>39%</u>     |
| <b>INTERFUND TRANSFERS</b>                        |                                    |                            |                         |                         |                              |                |
| 53918260  | 66130 TRANS TO DEBT SERVICE FUND   | 80,635                     | 6,720                   | 60,475                  | 20,160                       | 75%            |
| <b>TOTAL INTERFUND TRANSFERS</b>                  |                                    | <u>80,635</u>              | <u>6,720</u>            | <u>60,475</u>           | <u>20,160</u>                | <u>75%</u>     |
| <b>WATER MAIN REPLACE PROGRAM (PROJECT 800)</b>   |                                    |                            |                         |                         |                              |                |

Village of Roselle  
Water/Sewer Capital Projects Fund  
For the period ending September 30, 2019

FUND 53 - WATER/SEWER CAPITAL PROJECTS

| ACCOUNT   | DESCRIPTION      | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| 53918191 71100                                      | CONSTRUCTION     | 1,516,500                  | -                       | 870,135                 | 646,365                      | 57%            |
| 53918191 71110                                      | ENGINEERING      | 168,870                    | 26,014                  | 88,526                  | 80,344                       | 52%            |
| <b>TOTAL WATER MAIN REPLACEMENT PROGRAM</b>         |                  | <b>1,685,370</b>           | <b>26,014</b>           | <b>958,662</b>          | <b>726,708</b>               | <b>57%</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                    | 24,772                  | 58,025                  | 61,975                       | 48%            |
| 53918292 71110                                      | ENGINEERING      | 48,100                     | -                       | -                       | 48,100                       | 0%             |
| <b>TOTAL BOTTERMAN FACILITIES PLAN</b>              |                  | <b>168,100</b>             | <b>24,772</b>           | <b>58,025</b>           | <b>110,075</b>               | <b>35%</b>     |
| <b>DEVLIN FACILITIES PLAN (PROJECT 651)</b>         |                  |                            |                         |                         |                              |                |
| 53918292 71100                                      | CONSTRUCTION     | 3,045,630                  | -                       | -                       | 3,045,630                    | 0%             |
| 53918292 71110                                      | ENGINEERING      | 404,900                    | 19,200                  | 370,278                 | 34,622                       | 91%            |
| <b>TOTAL DEVLIN FACILITIES PLAN</b>                 |                  | <b>3,450,530</b>           | <b>19,200</b>           | <b>370,278</b>          | <b>3,080,252</b>             | <b>11%</b>     |
| <b>COLLECTION SYS FACILITIES PLAN (PROJECT 652)</b> |                  |                            |                         |                         |                              |                |
| 53918292 71100                                      | CONSTRUCTION     | 3,154,640                  | 32,995                  | 1,419,579               | 1,735,061                    | 45%            |
| 53918292 71110                                      | ENGINEERING      | 161,955                    | 15,573                  | 88,864                  | 73,091                       | 55%            |
| <b>TOTAL COLLECTION SYSTEM FACILITIES PLAN</b>      |                  | <b>3,316,595</b>           | <b>48,568</b>           | <b>1,508,443</b>        | <b>1,808,152</b>             | <b>45%</b>     |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>  |                  | <b>\$ 9,674,145</b>        | <b>\$ 125,749</b>       | <b>\$ 3,510,738</b>     | <b>\$ 6,062,566</b>          | <b>36%</b>     |
| NET CHANGE IN FUND BALANCE                          |                  | (1,068,805)                | 640,401                 | 1,112,578               |                              |                |
| BEGINNING FUND BALANCE                              |                  |                            |                         | 2,459,003               |                              |                |
| ENDING FUND BALANCE                                 |                  |                            |                         | 3,571,582               |                              |                |

Village of Roselle  
Water/Sewer Extension Fund  
For the period ending September 30, 2019

FUND 43 - WATER/SEWER EXTENSION FUND

| ACCOUNT  | DESCRIPTION                    | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|--------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                                |                            |                         |                         |                              |                |
| <b>INVESTMENT INCOME</b>                           |                                |                            |                         |                         |                              |                |
| 4311260  | 46010 INVESTMENT INCOME        | \$ 750                     | \$ 105                  | \$ 1,990                | \$ 1,240                     | 265%           |
| 4311260  | 46020 NET CHANGE IN FAIR VALUE | -                          | (80)                    | 2,004                   | 2,004                        | 0%             |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                | <u>750</u>                 | <u>25</u>               | <u>3,994</u>            | <u>3,244</u>                 | <u>533%</u>    |
| <b>RECAPTURES</b>                                  |                                |                            |                         |                         |                              |                |
| 4311270  | 48141 51 INDIAN HILL DR SEWER  | 885                        | 74                      | 662                     | (223)                        | 75%            |
| <b>TOTAL RECAPTURES</b>                            |                                | <u>885</u>                 | <u>74</u>               | <u>662</u>              | <u>(223)</u>                 | <u>75%</u>     |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                | <u>\$ 1,635</u>            | <u>\$ 98</u>            | <u>\$ 4,656</u>         | <u>\$ 3,021</u>              | <u>285%</u>    |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                                |                            |                         |                         |                              |                |
| <b>CAPITAL IMPROVEMENTS-W/S EXTENSIONS</b>         |                                |                            |                         |                         |                              |                |
| 4340595  | 74010 SEWER MAIN EXTENSION     | -                          | 68,620                  | 68,620                  | (68,620)                     | 0%             |
| <b>TOTAL CAPITAL IMPROVEMENTS-W/S EXTENSIONS</b>   |                                | <u>-</u>                   | <u>68,620</u>           | <u>68,620</u>           | <u>(68,620)</u>              | <u>0%</u>      |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                                | <u>\$ -</u>                | <u>\$ 68,620</u>        | <u>\$ 68,620</u>        | <u>\$ (68,620)</u>           | <u>0%</u>      |
| NET CHANGE IN FUND BALANCE                         |                                | 1,635                      | (68,522)                | (63,964)                |                              |                |
| BEGINNING FUND BALANCE                             |                                |                            |                         | 159,885                 |                              |                |
| ENDING FUND BALANCE                                |                                |                            |                         | 95,921                  |                              |                |

Village of Roselle  
 Parking Lot Operating Fund  
 For the period ending September 30, 2019

FUND 58 - PARKING LOT OPERATING FUND

| ACCOUNT   | DESCRIPTION | Annual<br>Budget<br>Amount  | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget     |             |
|---|-------------|-----------------------------|-------------------------|-------------------------|------------------------------|--------------------|-------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>       |             |                             |                         |                         |                              |                    |             |
| <b>FEES</b>                                       |             |                             |                         |                         |                              |                    |             |
| 5811225   | 42080       | PARKING PERMITS             | \$ 272,000              | \$ 25,350               | \$ 260,925                   | \$ (11,075)        | 96%         |
| 5811225   | 42085       | DAILY LOT FEES              | 105,000                 | 9,408                   | 75,164                       | (29,836)           | 72%         |
| 5811225   | 42090       | MAPLE LOT FEES              | 6,000                   | 179                     | 4,018                        | (1,982)            | 67%         |
| 5811225   | 42095       | BOKELMAN LOT PERMITS        | 1,050                   | -                       | 900                          | (150)              | 86%         |
| 5811225   | 42098       | ELM/PARK PERMITS            | 200                     | -                       | -                            | (200)              | 0%          |
| <b>TOTAL FEES</b>                                 |             |                             | <u>384,250</u>          | <u>34,937</u>           | <u>341,007</u>               | <u>(43,243)</u>    | <u>89%</u>  |
| <b>OTHER CHARGES</b>                              |             |                             |                         |                         |                              |                    |             |
| 5811245   | 43045       | RENTAL-TRAIN STATION VENDOR | 5,100                   | 425                     | 3,835                        | (1,265)            | 75%         |
| <b>TOTAL OTHER CHARGES</b>                        |             |                             | <u>5,100</u>            | <u>425</u>              | <u>3,835</u>                 | <u>(1,265)</u>     | <u>75%</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                   | 535                     | 5,621                        | 2,621              | 187%        |
| 5811260   | 46020       | NET CHANGE IN FAIR VALUE    | -                       | (40)                    | 1,002                        | 1,002              |             |
| <b>TOTAL INVESTMENT INCOME</b>                    |             |                             | <u>3,000</u>            | <u>495</u>              | <u>6,623</u>                 | <u>3,623</u>       | <u>221%</u> |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> |             |                             | <u>\$ 395,350</u>       | <u>\$ 35,857</u>        | <u>\$ 351,466</u>            | <u>\$ (43,884)</u> | <u>89%</u>  |

EXPENDITURES AND OTHER FINANCING USES

**PERSONNEL**

|                        |       |                            |                |               |                |               |            |
|------------------------|-------|----------------------------|----------------|---------------|----------------|---------------|------------|
| 5860510                | 60100 | REGULAR SALARIES           | \$ 106,420     | \$ 8,037      | \$ 80,718      | \$ 25,702     | 76%        |
| 5860510                | 60200 | OVERTIME                   | 2,500          | 22            | 913            | 1,587         | 37%        |
| 5860510                | 60210 | COMP TIME                  | -              | 0             | 15             | (15)          |            |
| 5860510                | 60250 | HOLIDAY PAY                | 1,635          | 183           | 1,268          | 367           |            |
| 5860510                | 60300 | SICK BUY BACK              | 1,000          | -             | 913            | 87            | 91%        |
| 5860510                | 60400 | PART-TIME SALARIES         | 300            | 23            | 220            | 80            | 73%        |
| 5860510                | 60450 | EMPLOYEE GROUP INSURANCE   | 25,755         | 1,402         | 12,795         | 12,960        | 50%        |
| 5860510                | 60500 | FICA                       | 6,760          | 502           | 5,113          | 1,647         | 76%        |
| 5860510                | 60550 | MEDICARE                   | 1,625          | 117           | 1,196          | 429           | 74%        |
| 5860510                | 60600 | IMRF                       | 11,620         | 837           | 8,475          | 3,145         | 73%        |
| 5860510                | 60755 | RETIREMENT MEDICAL CONTRIB | 65             | 5             | 47             | 18            | 72%        |
| <b>TOTAL PERSONNEL</b> |       |                            | <u>157,680</u> | <u>11,128</u> | <u>111,674</u> | <u>46,006</u> | <u>71%</u> |

**CONTRACTUAL**

|         |       |                          |        |       |       |       |     |
|---------|-------|--------------------------|--------|-------|-------|-------|-----|
| 5860520 | 61350 | FACILITIES MAINTENANCE   | 8,515  | 441   | 5,288 | 3,227 | 62% |
| 5860520 | 61370 | GROUNDS MAINTENANCE      | 15,000 | 1,780 | 7,120 | 7,880 | 47% |
| 5860520 | 61570 | PARKING LOT IMPROVEMENTS | 5,000  | 1,117 | 3,344 | 1,656 | 67% |
| 5860520 | 61640 | PRINTING/DUPLICATING     | 2,500  | -     | -     | 2,500 | 0%  |
| 5860520 | 61650 | TELEPHONE                | 4,800  | -     | -     | 4,800 | 0%  |
| 5860520 | 61660 | ELECTRICITY              | 12,250 | 865   | 6,745 | 5,505 | 55% |
| 5860520 | 61670 | NATURAL GAS              | 3,000  | 70    | 1,807 | 1,193 | 60% |
| 5860520 | 61700 | POSTAGE                  | 500    | 67    | 387   | 113   | 77% |

Village of Roselle  
 Parking Lot Operating Fund  
 For the period ending September 30, 2019

FUND 58 - PARKING LOT OPERATING FUND

| ACCOUNT  | DESCRIPTION                  | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>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                     | 1,115                   | 14,603                  | 1,897                        | 89%            |
| 5860520 61971                                      | IT USER CHARGE               | 6,670                      | 1,074                   | 5,355                   | 1,315                        | 80%            |
| <b>TOTAL CONTRACTUAL</b>                           |                              | <b>113,735</b>             | <b>6,528</b>            | <b>79,610</b>           | <b>34,125</b>                | <b>70%</b>     |
| <b>COMMODITIES</b>                                 |                              |                            |                         |                         |                              |                |
| 5860530 62110                                      | OFFICE SUPPLIES              | 700                        | -                       | 675                     | 25                           | 96%            |
| 5860530 62120                                      | HARDWARE/SOFTWARE            | 500                        | -                       | -                       | 500                          | 0%             |
| 5860530 62140                                      | AUTO FUEL                    | 1,755                      | 164                     | 1,086                   | 669                          | 62%            |
| 5860530 62175                                      | PARKING LOT MAINT MATERIALS  | 13,290                     | -                       | -                       | 13,290                       | 0%             |
| 5860530 62270                                      | FACILITIES MAINT SUPPLIES    | 15,810                     | 271                     | 562                     | 15,248                       | 4%             |
| <b>TOTAL COMMODITIES</b>                           |                              | <b>32,055</b>              | <b>435</b>              | <b>2,323</b>            | <b>29,732</b>                | <b>7%</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                     | 6,376                   | 2,124                        | 75%            |
| 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>6,376</b>            | <b>66,124</b>                | <b>9%</b>      |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                              | <b>\$ 385,450</b>          | <b>\$ 18,798</b>        | <b>\$ 209,306</b>       | <b>\$ 176,144</b>            | <b>54%</b>     |
| NET CHANGE IN FUND BALANCE                         |                              | 9,900                      | 17,059                  | 142,160                 |                              |                |
| BEGINNING FUND BALANCE                             |                              |                            |                         | 297,063                 |                              |                |
| ENDING FUND BALANCE                                |                              |                            |                         | 439,223                 |                              |                |

Village of Roselle  
 Parking Lot Capital Projects Fund  
 For the period ending September 30, 2019

FUND 59 - PARKING LOT CAPITAL FUND

| ACCOUNT  | DESCRIPTION                     | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|---------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                                 |                            |                         |                         |                              |                |
| <b>INVESTMENT INCOME</b>                           |                                 |                            |                         |                         |                              |                |
| 5911260  | 46010 INVESTMENT INCOME         | \$ 100                     | \$ 13                   | \$ 124                  | \$ 24                        | 124%           |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                 | <u>100</u>                 | <u>13</u>               | <u>124</u>              | <u>24</u>                    | <u>124%</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>      |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                 | <u>\$ 64,100</u>           | <u>\$ 13</u>            | <u>\$ 124</u>           | <u>\$ (63,976)</u>           | <u>0%</u>      |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                                 |                            |                         |                         |                              |                |
| <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>      |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                                 | <u>\$ 64,000</u>           | <u>\$ -</u>             | <u>\$ -</u>             | <u>\$ 64,000</u>             | <u>0%</u>      |
| <b>NET CHANGE IN FUND BALANCE</b>                  |                                 | 100                        | 13                      | 124                     |                              |                |
| <b>BEGINNING FUND BALANCE</b>                      |                                 |                            |                         | 7,736                   |                              |                |
| <b>ENDING FUND BALANCE</b>                         |                                 |                            |                         | 7,860                   |                              |                |



Village of Roselle  
Insurance Fund - Health Insurance  
For the period ending September 30, 2019

FUND 61 - INSURANCE FUND - HEALTH INSURANCE

| ACCOUNT  | DESCRIPTION                | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|----------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                            |                            |                         |                         |                              |                |
| <b>OTHER CHARGES</b>                               |                            |                            |                         |                         |                              |                |
| 6112245 43083                                      | EMPLOYER MISC HLTH CONTRIB | \$ 170,015                 | \$ 10,117               | \$ 123,719              | \$ (46,296)                  | 73%            |
| 6112245 43084                                      | LIFE INSURANCE             | 11,600                     | 940                     | 8,517                   | (3,083)                      | 73%            |
| 6112245 43085                                      | OPTIONAL LIFE INSURANCE    | 15,855                     | 750                     | 8,609                   | (7,246)                      | 54%            |
| 6112245 43086                                      | LOCAL 150 EMPLOYER CONTRIB | 394,800                    | 35,834                  | 323,891                 | (70,909)                     | 82%            |
| 6112245 43087                                      | PPO EMPLOYER CONTRIB       | 712,690                    | 55,083                  | 501,016                 | (211,674)                    | 70%            |
| 6112245 43088                                      | HMO EMPLOYER CONTRIB       | 194,525                    | 11,930                  | 102,746                 | (91,779)                     | 53%            |
| 6112245 43089                                      | DENTAL EMPLOYER CONTRIB    | 70,185                     | 5,328                   | 47,935                  | (22,250)                     | 68%            |
| 6112245 43090                                      | PPO EMPLOYEE CONTRIB       | 133,105                    | 9,930                   | 90,215                  | (42,890)                     | 68%            |
| 6112245 43091                                      | HMO EMPLOYEE CONTRIB       | 35,080                     | 2,027                   | 17,866                  | (17,214)                     | 51%            |
| 6112245 43092                                      | DENTAL EMPLOYEE CONTRIB    | 12,780                     | 955                     | 8,617                   | (4,163)                      | 67%            |
| 6112245 43093                                      | VISION EMPLOYEE CONTRIB    | 4,000                      | 543                     | 4,824                   | 824                          | 121%           |
| 6112245 43095                                      | RETIREE INSURANCE CONTRIB  | 130,470                    | 10,137                  | 102,193                 | (28,277)                     | 78%            |
| <b>TOTAL OTHER CHARGES</b>                         |                            | <b>1,885,105</b>           | <b>143,573</b>          | <b>1,340,149</b>        | <b>(544,956)</b>             | <b>71%</b>     |
| <b>INVESTMENT INCOME</b>                           |                            |                            |                         |                         |                              |                |
| 6112260 46010                                      | INVESTMENT INCOME          | 1,500                      | -                       | 1,027                   | (473)                        | 68%            |
| 6112260 46020                                      | NET CHANGE IN FAIR VALUE   | -                          | (80)                    | 2,004                   | 2,004                        |                |
| <b>TOTAL INVESTMENT INCOME</b>                     |                            | <b>1,500</b>               | <b>(80)</b>             | <b>3,031</b>            | <b>1,531</b>                 | <b>202%</b>    |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                            | <b>\$ 1,886,605</b>        | <b>\$ 143,493</b>       | <b>\$ 1,343,180</b>     | <b>\$ (543,425)</b>          | <b>71%</b>     |
| <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                     | 1,738                   | 17,255                  | 10,200                       | 63%            |
| 61201240 63240                                     | HEALTH INSURANCE           | 1,204,659                  | 86,940                  | 835,677                 | 368,982                      | 69%            |
| 61201240 63245                                     | LOCAL 150 INSURANCE        | 394,800                    | 35,833                  | 359,029                 | 35,771                       | 91%            |
| 61201240 63250                                     | DENTAL INSURANCE           | 82,971                     | 6,217                   | 56,754                  | 26,217                       | 68%            |
| 61201240 63251                                     | VISION INSURANCE           | 4,000                      | 526                     | 5,366                   | (1,366)                      | 134%           |
| 61201240 63255                                     | RETIREE INSURANCE          | 130,470                    | 14,100                  | 109,112                 | 21,358                       | 84%            |
| 61201240 63260                                     | OPT OUT PROGRAM            | 38,250                     | 2,960                   | 29,355                  | 8,895                        | 77%            |
| <b>TOTAL OTHER CHARGES</b>                         |                            | <b>1,885,105</b>           | <b>148,314</b>          | <b>1,412,548</b>        | <b>472,557</b>               | <b>75%</b>     |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                            | <b>\$ 1,885,105</b>        | <b>\$ 148,314</b>       | <b>\$ 1,412,548</b>     | <b>\$ 472,557</b>            | <b>75%</b>     |
| NET CHANGE IN FUND BALANCE                         |                            | 1,500                      | (4,822)                 | (69,368)                |                              |                |
| BEGINNING FUND BALANCE                             |                            |                            |                         | 102,767                 |                              |                |
| ENDING FUND BALANCE                                |                            |                            |                         | 33,398                  |                              |                |

Village of Roselle  
Insurance Fund - IRMA  
For the period ending September 30, 2019

FUND 61 - INSURANCE FUND - IRMA

| ACCOUNT                                     | DESCRIPTION                | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>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                    | (308)                   | 40,445                  | 59,555                       | 40%            |
| <b>TOTAL OTHER CHARGES</b>                  |                            | <u>566,100</u>             | <u>(308)</u>            | <u>506,423</u>          | <u>59,677</u>                | <u>89%</u>     |
| TOTAL EXPENDITURES AND OTHER FINANCING USES |                            | <u>\$ 566,100</u>          | <u>\$ (308)</u>         | <u>\$ 506,423</u>       | <u>\$ 59,677</u>             | <u>89%</u>     |
| NET CHANGE IN FUND BALANCE                  |                            | -                          | 308                     | (78,507)                |                              |                |
| BEGINNING FUND BALANCE                      |                            |                            |                         | 54,983                  |                              |                |
| ENDING FUND BALANCE                         |                            |                            |                         | (23,525)                |                              |                |

Village of Roselle  
IT Fund  
For the period ending September 30, 2019

FUND 64 - IT INTERNAL SERVICE FUND

| ACCOUNT  | DESCRIPTION              | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|--------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                          |                            |                         |                         |                              |                |
| <b>CHARGES FOR SERVICE</b>                         |                          |                            |                         |                         |                              |                |
| 6411240 42351                                      | GENERAL GOVERNMENT       | \$ 69,055                  | \$ 11,115               | \$ 55,423               | \$ (13,632)                  | 80%            |
| 6411240 42352                                      | PUBLIC SAFETY            | 326,870                    | 52,611                  | 262,338                 | (64,532)                     | 80%            |
| 6411240 42353                                      | HIGHWAYS AND STREETS     | 64,455                     | 10,374                  | 51,729                  | (12,726)                     | 80%            |
| 6411240 42356                                      | WATER & SEWER            | 200,170                    | 32,218                  | 160,648                 | (39,522)                     | 80%            |
| 6411240 42357                                      | PARKING LOT              | 6,670                      | 1,074                   | 5,355                   | (1,315)                      | 80%            |
| <b>TOTAL CHARGES FOR SERVICE</b>                   |                          | <u>667,220</u>             | <u>107,392</u>          | <u>535,493</u>          | <u>(131,727)</u>             | <u>80%</u>     |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                          | <u>\$ 667,220</u>          | <u>\$ 107,392</u>       | <u>\$ 535,493</u>       | <u>\$ (131,727)</u>          | <u>80%</u>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                          |                            |                         |                         |                              |                |
| <b>CONTRACTUAL</b>                                 |                          |                            |                         |                         |                              |                |
| 6420520 61290                                      | COMPUTER CONSULTING SERV | \$ 278,805                 | \$ 23,042               | \$ 203,190              | \$ 75,615                    | 73%            |
| 6420520 61295                                      | WEBSITE MAINTENANCE      | 5,755                      | 1,438                   | 5,751                   | 4                            | 100%           |
| 6420520 61320                                      | OFFICE EQUIPMENT MAINT   | 99,900                     | 10,482                  | 95,396                  | 4,504                        | 95%            |
| 6420520 61650                                      | TELEPHONE                | 73,790                     | 4,475                   | 42,124                  | 31,666                       | 57%            |
| 6420520 61790                                      | OTHER CONTRACTUAL        | 47,650                     | 3,999                   | 22,710                  | 24,940                       | 48%            |
| <b>TOTAL CONTRACTUAL</b>                           |                          | <u>505,900</u>             | <u>43,436</u>           | <u>369,170</u>          | <u>136,730</u>               | <u>73%</u>     |
| <b>COMMODITIES</b>                                 |                          |                            |                         |                         |                              |                |
| 6420530 62110                                      | OFFICE SUPPLIES          | 3,000                      | 609                     | 722                     | 2,278                        | 24%            |
| 6420530 62120                                      | HARDWARE/SOFTWARE        | 66,120                     | 12,136                  | 82,946                  | (16,826)                     | 125%           |
| 6420530 62280                                      | SMALL EQUIPMENT          | -                          | -                       | 2,127                   | (2,127)                      | 0%             |
| <b>TOTAL COMMODITIES</b>                           |                          | <u>69,120</u>              | <u>12,745</u>           | <u>85,796</u>           | <u>(16,676)</u>              | <u>124%</u>    |
| <b>CAPITAL OUTLAY</b>                              |                          |                            |                         |                         |                              |                |
| 6420550 65135                                      | COMPUTERS                | 75,200                     | 49,686                  | 69,733                  | 5,467                        | 93%            |
| 6420550 65150                                      | OTHER MACHINERY & EQUIP  | 17,000                     | 1,525                   | 10,794                  | 6,206                        | 63%            |
| <b>TOTAL CAPITAL OUTLAY</b>                        |                          | <u>92,200</u>              | <u>51,211</u>           | <u>80,528</u>           | <u>11,672</u>                | <u>87%</u>     |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                          | <u>\$ 667,220</u>          | <u>\$ 107,392</u>       | <u>\$ 535,493</u>       | <u>\$ 131,727</u>            | <u>80%</u>     |
| NET CHANGE IN FUND BALANCE                         |                          | -                          | -                       | -                       |                              |                |
| BEGINNING FUND BALANCE                             |                          |                            |                         |                         | -                            |                |
| ENDING FUND BALANCE                                |                          |                            |                         |                         | -                            |                |

Village of Roselle  
Police Pension Fund  
For the period ending September 30, 2019

FUND 71 - POLICE PENSION FUND

| ACCOUNT   | DESCRIPTION                       | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|-----------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>       |                                   |                            |                         |                         |                              |                |
| <b>STATE SHARED TAXES</b>                         |                                   |                            |                         |                         |                              |                |
| 7111215   | 41210 PERS PROPERTY REPLACE TAX   | \$ 4,000                   | \$ -                    | \$ 4,000                | \$ -                         | 100%           |
| <b>TOTAL STATE SHARED TAXES</b>                   |                                   | <u>4,000</u>               | <u>-</u>                | <u>4,000</u>            | <u>-</u>                     | <u>100%</u>    |
| <b>OTHER CHARGES</b>                              |                                   |                            |                         |                         |                              |                |
| 7111245   | 43100 EMPLOYEE CONTRIBUTIONS      | 278,165                    | 21,193                  | 214,698                 | (63,467)                     | 0%             |
| 7111245   | 43110 EMPLOYER CONTRIBUTIONS      | 1,368,345                  | 279,353                 | 1,270,494               | (97,851)                     | 93%            |
| 7111245   | 43115 PORTABILITY CONTRIBUTIONS   | -                          | -                       | -                       | -                            | 0%             |
| <b>TOTAL OTHER CHARGES</b>                        |                                   | <u>1,646,510</u>           | <u>300,546</u>          | <u>1,485,191</u>        | <u>(161,319)</u>             | <u>90%</u>     |
| <b>INVESTMENT INCOME</b>                          |                                   |                            |                         |                         |                              |                |
| 7111260   | 46010 INVESTMENT INCOME           | 1,800,000                  | -                       | 291,226                 | (1,508,774)                  | 16%            |
| 7111260   | 46020 NET CHANGE IN FAIR VALUE    | -                          | -                       | 2,810,457               | 2,810,457                    | 0%             |
| <b>TOTAL INVESTMENT INCOME</b>                    |                                   | <u>1,800,000</u>           | <u>-</u>                | <u>3,101,684</u>        | <u>1,301,684</u>             | <u>172%</u>    |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> |                                   | <u>\$ 3,450,510</u>        | <u>\$ 300,546</u>       | <u>\$ 4,590,875</u>     | <u>\$ 1,140,365</u>          | <u>133%</u>    |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>      |                                   |                            |                         |                         |                              |                |
| <b>PERSONNEL</b>                                  |                                   |                            |                         |                         |                              |                |
| 71510   | 60900 PENSION PAYMENTS            | \$ 2,285,805               | \$ -                    | \$ 1,527,211            | \$ 758,594                   | 67%            |
| 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>1,527,211</u>        | <u>778,594</u>               | <u>66%</u>     |
| <b>CONTRACTUAL</b>                                |                                   |                            |                         |                         |                              |                |
| 71520   | 61130 LEGAL SERVICES              | 5,000                      | -                       | 2,271                   | 2,729                        | 45%            |
| 71520   | 61150 INVESTMENT ADVISORY FEES    | 115,000                    | -                       | 78,768                  | 36,232                       | 68%            |
| 71520   | 61180 MEDICAL                     | 500                        | -                       | -                       | 500                          | 0%             |
| 71520   | 61270 OTHER PROFESSIONAL SERVICES | 13,445                     | -                       | 9,635                   | 3,810                        | 72%            |
| 71520   | 61680 TRAINING/MEETINGS           | 5,000                      | -                       | 3,199                   | 1,801                        | 64%            |
| 71520   | 61700 POSTAGE                     | 50                         | -                       | -                       | 50                           | 0%             |
| 71520   | 61710 MEMBERSHIPS                 | 800                        | -                       | -                       | 800                          | 0%             |
| 71520   | 61790 OTHER CONTRACTUAL           | 11,220                     | -                       | 7,585                   | 3,635                        | 68%            |
| <b>TOTAL CONTRACTUAL</b>                          |                                   | <u>151,015</u>             | <u>-</u>                | <u>101,458</u>          | <u>49,557</u>                | <u>67%</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 September 30, 2019

FUND 71 - POLICE PENSION FUND

| ACCOUNT                                     | DESCRIPTION | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|-------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| TOTAL EXPENDITURES AND OTHER FINANCING USES |             | \$ 2,466,325               | \$ -                    | \$ 1,633,637            | \$ 832,688                   | 66%            |
| NET CHANGE IN FUND BALANCE                  |             | 984,185                    | 300,546                 | 2,957,238               |                              |                |
| BEGINNING FUND BALANCE                      |             |                            |                         | 24,814,382              |                              |                |
| ENDING FUND BALANCE                         |             |                            |                         | 27,771,620              |                              |                |

Village of Roselle  
Firefighters' Pension Fund  
For the period ending September 30, 2019

FUND 72 - FIREFIGHTERS' PENSION FUND

| ACCOUNT  | DESCRIPTION                       | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>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                    | 8,323                   | 85,468                  | (25,622)                     | 77%            |
| 7211245  | 43110 EMPLOYER CONTRIBUTIONS      | 383,030                    | 78,812                  | 358,740                 | (24,290)                     | 94%            |
| <b>TOTAL OTHER INCOME</b>                          |                                   | <u>494,120</u>             | <u>87,135</u>           | <u>444,208</u>          | <u>(49,912)</u>              | <u>90%</u>     |
| <b>INVESTMENT INCOME</b>                           |                                   |                            |                         |                         |                              |                |
| 7111260  | 46010 INVESTMENT INCOME           | 300,000                    | 292                     | 89,334                  | (210,666)                    | 30%            |
| 7111260  | 46020 NET CHANGE IN FAIR VALUE    | -                          | -                       | 648,472                 | 648,472                      | 0%             |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                   | <u>300,000</u>             | <u>292</u>              | <u>737,806</u>          | <u>437,806</u>               | <u>246%</u>    |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                   | <u>\$ 795,020</u>          | <u>\$ 87,427</u>        | <u>\$ 1,182,914</u>     | <u>\$ 387,894</u>            | <u>149%</u>    |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                                   |                            |                         |                         |                              |                |
| <b>PERSONNEL</b>                                   |                                   |                            |                         |                         |                              |                |
| 72510  | 60900 PENSION PAYMENTS            | \$ 425,635                 | \$ -                    | \$ 270,625              | \$ 155,010                   | 64%            |
| 72510  | 60950 CONTRIBUTION REFUND         | -                          | -                       | 7,237                   | (7,237)                      | 0%             |
| <b>TOTAL PERSONNEL</b>                             |                                   | <u>425,635</u>             | <u>-</u>                | <u>277,862</u>          | <u>147,773</u>               | <u>65%</u>     |
| <b>CONTRACTUAL</b>                                 |                                   |                            |                         |                         |                              |                |
| 72520  | 61130 LEGAL SERVICES              | 5,000                      | -                       | 15,688                  | (10,688)                     | 314%           |
| 72520  | 61150 INVESTMENT ADVISORY FEES    | 25,000                     | -                       | 16,366                  | 8,634                        | 65%            |
| 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>43,889</u>           | <u>(3,289)</u>               | <u>108%</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>\$ 323,189</u>       | <u>\$ 144,486</u>            | <u>69%</u>     |
| NET CHANGE IN FUND BALANCE                         |                                   | 327,345                    | 87,427                  | 859,725                 |                              |                |
| BEGINNING FUND BALANCE                             |                                   |                            |                         | 7,048,873               |                              |                |
| ENDING FUND BALANCE                                |                                   |                            |                         | 7,908,597               |                              |                |