

Memo

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

From: Tom Dahl, Finance Director

Date: March 26, 2018

Re: February 2018 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 2018 Budget and the FY 2018 year-to-date revenues and expenditures. We are currently 16.7% 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	2018 Amended Budget	February Actual	2018 Actual	% of Budget
PROPERTY TAXES/ROAD/BRIDGE TAXES	\$5,694,630	\$125,698	\$181,439	3.2%
STATE SHARED TAXES	5,727,245	548,372	1,041,972	18.2%
SALES TAX	2,985,335	240,051	508,125	17.0%
INCOME TAX	2,132,805	250,386	423,365	19.9%
LOCAL TAXES	634,390	55,260	110,479	17.4%
PLACE OF EATING TAX	380,000	33,715	69,853	18.4%
VIDEO GAMING TAX	124,460	10,658	20,477	16.5%
FEES	243,000	16,924	33,527	13.8%
BUILDING FEES	200,000	11,713	25,181	12.6%
LICENSES	931,125	9,635	14,923	1.6%
VEHICLE STICKERS	695,000	1,550	3,379	0.5%
FINES	708,000	40,933	82,344	11.6%
COURT FINES	200,000	10,636	23,742	11.9%
TRAFFIC SIGNAL ENFORCEMENT	180,000	13,242	21,994	12.2%
TOW FINES	90,000	3,070	6,140	6.8%
LOCAL FINES	180,000	11,382	23,350	13.0%
COMMUNITY DEVEL. FINES	3,000	315	595	19.8%
CHARGES FOR SERVICES	1,661,955	127,893	248,276	14.9%
ROSELLE FIRE PROTECTION DIST	683,075	56,922	113,844	16.7%
AMBULANCE BILLING	660,000	40,269	75,775	11.5%
OTHER INCOME	482,140	92,376	168,217	34.9%
CABLE TV FRANCHISE	380,000	91,658	91,658	24.1%
GRANTS/DONATIONS/FUND RAISERS	43,900	385	678	1.5%
INVESTMENT INCOME	25,000	212	2,805	-11.2%
INTEREST INCOME	25,000	3,738	9,503	38.0%
NET CHANGE IN FAIR VALUE	0	3,526	12,308	0.0%
INTERFUND TRANSFERS	537,180	0	237,180	44.2%
TOTAL REVENUE	\$16,688,565	\$1,017,688	\$2,116,232	12.68%

- Overall, revenues are 12.7% of budget projections. Below is a table with select General Fund revenues comparing the budget amount through February with the actual amount received.

Monthly Budget vs Actual for Select Revenues

GENERAL FUND	2018 Amended Budget	Jan - Feb Budget	Jan - Feb Actual	\$ Difference
PROPERTY TAXES/ROAD/BRIDGE TAXES	\$5,694,630	\$107,622	\$181,439	73,817
STATE SHARED TAXES				
REPLACEMENT TAX (PPRT)	33,200	5,034	3,174	(1,859)
SALES TAX	2,985,335	506,991	508,125	1,134
INCOME TAX	2,132,805	412,247	423,365	11,118
LOCAL USE TAX	575,905	119,372	107,307	(12,065)
LOCAL TAXES				
VIDEO GAMING TAX	124,460	21,956	20,477	(1,480)
FEES				
BUILDING FEES	200,000	10,433	25,181	14,747
LICENSES				
BUSINESS LICENSES	105,000	2,518	5,092	2,574
VEHICLE STICKERS	695,000	5,432	3,379	(2,053)
CHARGES FOR SERVICES				
AMBULANCE BILLING	660,000	122,791	75,775	(47,015)
OTHER INCOME				
CABLE TV FRANCHISE	380,000	96,299	91,658	(4,641)
ALL OTHER REVENUES	3,102,230	517,038	\$671,259	154,220
TOTAL	<u>\$16,688,565</u>	<u>1,927,734</u>	<u>\$2,116,232</u>	188,497

- State Shared Taxes – State Shared Taxes are Personal Property Replacement Tax, Sales Tax, Income Tax and Local Use Tax. Total receipts for February were \$548,372 or 9.6% of the budgeted amount. The Sales Tax received in February was for November sales and was 4.6% higher than the amount received for the same period last year. Income Tax was 9.8% higher than last February. I have provided information from IML on the February Income Tax distribution at the end of this report. The Village received \$250,386 in February however the Village would have received \$278,207 had the 10% State of Illinois imposed reduction not been in effect. To date the Village has lost \$119,270 due to the 10% reduction.
- Local Taxes – Eating establishment, telephone tax and hotel/motel tax make up most of the revenues collected in this category. Total receipts for February were \$55,260 or 8.7% of budget. The amount received for Video Gaming in February was 24.3% higher than the amount received last February.
- 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 February were \$16,924 and building fees made up \$11,713 of this amount.

- Licenses – Business licenses, alarm licenses, liquor licenses and vehicle stickers are the four revenues reported in this category. The Village collected \$9,635 in February for licenses, mainly for Alarm Licenses (\$6,002) and Business Licenses (\$2,083).
- 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 \$127,893 in charges for services in February.
- Other Income - \$92,736 or 19.2% of the budget was collected in February which was mainly from the cable franchise fee (\$91,658). This category is more cyclical than the other categories due to the quarterly collection of cable franchise fees.
- Investment income (\$212) includes interest received (\$3,738) and the change in fair value of Village investments (-\$3,526). Please note that all investments are held to maturity unless called by the issuer and the Village collects 100% of the par value of the investment.

General Fund Expenditure Overview

GENERAL FUND	2018 Budget	February Actual	2018 Actual	% of Budget
REVENUE	\$16,688,565	\$1,017,688	\$2,116,232	12.68%
PERSONNEL SERVICES	\$11,466,425	\$829,956	\$1,859,954	16.22%
SALARIES	6,469,700	464,518	1,128,744	17.45%
OVERTIME	462,350	49,650	118,113	25.55%
ALLOWANCES	17,700	875	2,350	13.28%
HOLIDAY PAY	119,285	0	38,603	32.36%
SICK BUYBACK	86,700	71,651	71,651	82.64%
COMM PD SERVICE	16,500	0	0	0.00%
PART-TIME	586,785	42,399	106,677	18.18%
HEALTH INSURANCE	1,228,670	92,472	169,348	13.78%
FICA/MCARE	552,880	46,728	109,253	19.76%
IMRF	330,545	27,651	62,794	19.00%
POLICE PENSION	1,238,650	25,367	37,183	3.00%
FIRE PENSION	318,900	5,912	8,653	2.71%
ICMA CONTRIBUTIONS	16,860	1,302	3,225	19.13%
RETIRE MEDICAL CONTRIB	20,900	1,431	3,361	16.08%
CONTRACTUAL	3,223,790	201,103	498,929	15.48%
COMMODITIES	642,295	36,727	64,286	10.01%
OTHER CHARGES	569,200	1,776	236,997	41.64%
CAPITAL OUTLAY	67,325	0	0	0.00%
INTERFUND TRANSFERS	400,000	33,333	66,670	16.67%
TOTAL EXPENSE	\$16,369,035	\$1,102,896	\$2,726,837	16.66%
TOTAL SURPLUS/(DEFICIT)	\$319,530	(\$85,208)	(\$610,605)	

- Overall, General Fund expenditures are 16.7% of budget projections.
- General Fund FY 2018 personnel services are 16.2% of budget. The Salaries line item should be at 19.2% (5 pay periods out of 26) at this time but expenditures are

at 17.5% or \$115,429 lower than expected. The table below displays the most significant differences.

Department – Division	% of Budget	\$ Difference
Police – Operations	17.4%	\$50,698
Police – Support Services	12.1%	\$32,701
Fire – Operations	16.7%	\$29,728
Total:		<u>\$113,127</u>

- Overtime costs are 25.6% 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 weather in January and February.

Department	Budget	Actual	% of Budget
Police	283,000	48,504	17%
Fire	130,600	31,379	24%
Public Works	46,500	38,000	82%

- Holiday pay reflects the contractual commitment to the Police Department to pay all officers for holidays.
- Sick buyback is paid out in February each year and during retirements throughout the year.
- Contractual service costs for FY 2018 are 15.5% of budget and \$14,982 lower than the same period in FY 2017.
- Commodities are 10% of budget and \$6,672 higher than the same period in FY 2017. This is mainly due to the Chemicals and Clothing line items in the Police Department.
- The Interfund Transfers category reflects 2/12 of the budgeted Equipment Replacement Fund transfers.

General Fund Department Overview

The chart below displays the FY 2018 budget by department and the difference between FY 2017 and FY 2018 actual year to date expenditures. Some of the difference in all of the departments can be attributed to the fact that there were five paychecks in January/February 2018 and only four paychecks in January/February 2017 and the implementation of the IT User Charge. The increase in the Administration Department is due to the timing of the IRMA invoice. In FY 2017 the invoice was charged to the departments in May. The difference in the Finance Department is due to the creation of the IT Fund. In the past the annual Munis maintenance fee was partially charged to Finance. With the creation of the IT Fund, Finance is charged for its percentage of the monthly costs. The difference in the Community Development Department is partially due to the creation of the Code Enforcement position.

General Fund	2018 Amended Budget	Prior Year Comparison			
		FY 2017 YTD Actual	FY 2018 YTD Actual	Dollar Difference	% Change
REVENUE	\$16,688,565	\$1,650,798	\$2,116,232	\$465,433	28.2%
EXPENDITURES					
ELECTED OFFICIALS	181,250	21,101	23,851	2,750	13.0%
ADMINISTRATION	1,276,555	172,664	354,981	182,317	105.6%
FINANCE	378,025	100,292	63,634	(36,658)	-36.6%
COMMUNITY DEVELOPMENT	615,240	65,218	100,804	35,586	54.6%
POLICE	7,444,235	871,645	1,110,698	239,053	27.4%
FIRE	4,298,755	632,191	713,555	81,364	12.9%
FIRE & POLICE COMMISSION	9,830	2,287	4,546	2,258	98.7%
PUBLIC WORKS	2,165,145	259,131	354,469	95,338	36.8%
TOTAL EXPENDITURES	\$16,369,035	\$2,124,529	\$2,726,537	\$602,008	28.3%
GRAND TOTAL SURPLUS (DEFICIT)	319,530	473,731	(610,305)	(136,575)	

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	2018 Amended Budget	February Actual	2018 Actual	% of Budget
OPERATING FEES	\$7,146,560	\$571,810	\$583,164	8.16%
WATER REVENUE	4,307,415	338,440	346,518	8.04%
SEWER REVENUE	2,839,145	233,369	236,645	8.34%
FINES	97,500	8,314	15,249	15.64%
LATE FEES	85,000	7,354	14,209	16.72%
TURN ON FEES	3,000	150	200	6.67%
RED TAG DELIVERY FEES	9,500	810	840	8.84%
CHARGES FOR SERVICES	6,000	1,961	2,361	39.34%
OTHER INCOME	765	3,077	3,077	402.27%
INVESTMENT INCOME	10,000	2,166	11,564	
INTERFUND TRANSFERS	90,590	0	90,590	100.00%
TOTAL REVENUE	\$7,351,415	\$582,996	\$682,877	9.29%

- Water and sewer operating fees are 8.0% of budget projections.
- Fines collected in February were \$6,855 or 7.1% of budget.
- As we mentioned in the last report, Finance has changed the way that the water bills are recorded. Therefore, the comparison below is between January 2017 and February 2018. Water usage for February was 5.1% (2,018,483 gallons) higher compared to the same period last year with all service classes except Government and Utility Meter showing an increase. Revenue in February increased by 8.4%, due to the difference in water rates between 2017 and 2018 and the increase in consumption. The Village billed \$338,440 in revenue in February for Water fees. The difference between the actual amount billed and the amount in the chart below can be attributed to adjustments made on utility accounts. A chart showing Gallons and \$ amounts billed by Service Class is presented below.

Service Class	January 2017 Gallons	February 2018 Gallons	January 2017 Dollar	February 2018 Dollar
Commercial	4,509,987	5,631,782	\$36,049	\$46,215
Government	849,964	788,444	6,176	5,801
Utility Meter	7,315	4,950	1,730	1,788
Residential	33,848,541	34,807,038	267,184	283,466
Village	9,160	11,236	100	126
Total:	39,224,967	41,243,450	\$311,239	\$337,396

Water and Sewer Operating Expense Overview

W/S OPERATING	2018 Amended Budget	February Actual	2018 Actual	% of Budget
REVENUE	\$7,351,415	\$582,996	\$682,877	9.29%
PERSONNEL SERVICES	2,260,090	196,047	438,284	19.39%
<i>SALARIES</i>	1,482,745	114,325	279,484	18.85%
<i>OVERTIME</i>	57,000	5,067	14,921	26.18%
<i>ALLOWANCES</i>	6,500	0	0	0.00%
<i>SICK BUYBACK</i>	22,000	16,685	16,685	75.84%
<i>PART-TIME</i>	11,390	879	2,090	18.35%
<i>HEALTH INSURANCE</i>	330,760	28,916	56,206	16.99%
<i>FICA/MCARE</i>	120,275	10,405	23,827	19.81%
<i>IMRF</i>	220,180	19,001	43,550	19.78%
<i>RETIRE MEDICAL CONTRIB</i>	9,240	770	1,522	16.47%
CONTRACTUAL	3,930,155	286,613	346,157	8.81%
COMMODITIES	349,880	12,805	32,356	9.25%
OTHER CHARGES	181,450	0	148,527	81.86%
CAPITAL OUTLAY	35,000	0	0	0.00%
INTERFUND TRANSFERS	236,575	7,589	15,185	6.42%
CAPITAL IMPRVMT SANITARY	325,000	0	7,181	2.21%
TOTAL EXPENSE	\$7,318,150	\$503,055	\$987,689	13.50%
TOTAL SURPLUS/(DEFICIT)	\$33,265	\$79,941	(\$304,812)	

- Both Water and Sewer Divisions are operating within target levels of the adopted FY 2018 budget. The Water Division is operating at 13% of budget and the Sewer Division is operating at 15% of budget.
- Personnel Services is within the budgeted amount for the fiscal year at 19.4%. Overtime is at 26% of budget due to the large number of water main breaks during the first two months of the year.
- Sick buyback is paid out in February each year and during retirements.

Village of Roselle
 General Fund Balance Sheet
 As of February 28, 2018

Classification	Current YTD Balance
ASSETS	
<i>Current Assets</i>	
Cash & Investments	5,677,204
<i>Current Assets Totals</i>	5,677,204
<i>Current Receivables</i>	
Property Tax Receivable	5,527,501
Other Receivables	217,734
Intergovernmental Receivables	1,016,559
Prepays	48,439
<i>Current Receivables Totals</i>	6,810,232
Due To/From Others	(217)
<i>Other Receivables Totals</i>	(217)
ASSETS TOTALS	12,487,219
LIABILITIES AND FUND EQUITY	
LIABILITIES	
<i>Current Liabilities</i>	
Payroll Liabilities	418,845
Deferred Revenue	5,533,132
Impact Fees	48,188
Due to Others	245,819
Accounts Payable	3,552
<i>Current Liabilities Totals</i>	6,249,536
LIABILITIES TOTALS	6,249,536
FUND EQUITY	
Fund Balance	6,847,989
DECEMBER 31, 2017 FUND BALANCE	6,847,989
Fund Revenues	(2,116,232)
Fund Expenditures	2,726,537
CURRENT FUND BALANCE	6,237,684
LIABILITIES AND FUND EQUITY	12,487,219

Village of Roselle
 General Fund Income Statement
 For the period ending February 28, 2018

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUE					
<i>Taxes</i>					
Property Tax	5,526,630	123,584	178,388	5,348,242	3
Road & Bridge Tax	168,000	2,114	3,052	164,948	2
<i>Taxes Totals</i>	<u>5,694,630</u>	<u>125,698</u>	<u>181,439</u>	<u>5,513,191</u>	<u>3%</u>
<i>State Shared Taxes</i>					
Personal Property Replacement Tax	33,200	345	3,174	30,026	10
Sales Tax	2,985,335	240,051	508,125	2,477,210	17
Income Tax	2,132,805	250,386	423,365	1,709,440	20
Local Use Tax	575,905	57,591	107,307	468,598	19
<i>State Shared Taxes Totals</i>	<u>5,727,245</u>	<u>548,372</u>	<u>1,041,972</u>	<u>4,685,273</u>	<u>18%</u>
<i>Local Taxes</i>					
Pull Tab Tax	1,100	0	0	1,100	0
Auto Rental Tax	2,000	248	462	1,538	23
Hotel/Motel Tax	86,500	6,058	12,123	74,377	18
Eating Establishment Tax	380,000	33,715	69,853	310,147	21
Amusement Tax	28,515	3,705	5,877	22,638	14
Video Rental Tax	11,815	876	1,688	10,127	17
Video Gaming Tax	124,460	10,658	20,477	103,983	17
<i>Local Taxes Totals</i>	<u>634,390</u>	<u>55,260</u>	<u>110,479</u>	<u>523,911</u>	<u>17%</u>
<i>Fees</i>					
Engineering Fees	15,000	350	450	14,550	3
Fire Dept Review Fees	9,000	3,254	3,954	5,046	44
Building Permits	200,000	11,713	25,181	174,820	13
Re-Occupancy Fees	10,000	400	400	9,600	4
Annexation Fees	1,500	200	1,100	400	73
Zoning Fees	2,500	220	420	2,080	17
Recording Fees	500	0	0	500	0
Processing Fees	4,500	788	2,023	2,477	45
<i>Fees Totals</i>	<u>243,000</u>	<u>16,924</u>	<u>33,527</u>	<u>209,473</u>	<u>14%</u>
<i>Licenses</i>					
Business Licenses	105,000	2,083	5,092	99,909	5
Alarm Licenses	43,800	6,002	6,352	37,448	15
Liquor Licenses	87,325	0	100	87,225	0
Vehicle Stickers	695,000	1,550	3,379	691,621	1
<i>Licenses Totals</i>	<u>931,125</u>	<u>9,635</u>	<u>14,923</u>	<u>916,202</u>	<u>2%</u>
<i>Fines</i>					
Local Fines	180,000	11,382	23,350	156,650	13
Compliance Fines	24,000	2,480	3,915	20,085	16
Tow Fines	90,000	3,070	6,140	83,860	7
Court Fines	200,000	10,636	23,742	176,258	12
DUI Tech Fines	20,000	(192)	759	19,241	4
Traffic Signal Enforcement	180,000	13,242	21,994	158,006	12
Forfeited Assets	500	0	0	500	0
False Alarm	10,000	0	1,850	8,150	19
Liquor Violations	500	0	0	500	0
Community Development Fines	3,000	315	595	2,405	20
<i>Fines Totals</i>	<u>708,000</u>	<u>40,933</u>	<u>82,344</u>	<u>625,656</u>	<u>12%</u>
<i>Charges For Services</i>					
Newsletter Advertising	6,600	0	1,640	4,960	25
Recycling Income	5,000	0	0	5,000	0

Village of Roselle
General Fund Income Statement
For the period ending February 28, 2018

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Community Police Services	20,000	1,970	3,083	16,917	15
Other Services	3,000	0	0	3,000	0
LPHS Liaison	224,530	24,674	49,348	175,182	22
PD/FD Reports	4,000	505	851	3,149	21
PD/FD Devl. Oblig	1,500	0	0	1,500	0
Misc Reimb - General	10,000	0	182	9,819	2
Misc Reimb - Police/Fire	13,000	0	0	13,000	0
Misc Reimb - Public Works	7,500	1,262	1,262	6,238	17
Hazmat Reimbursement	100	2,292	2,292	(2,192)	2,292
Roselle Fire District	683,075	56,922	113,844	569,231	17
Ambulance Fees	660,000	40,269	75,775	584,225	12
Tollway Emergency Fees	1,000	0	0	1,000	0
CPR Training	13,000	0	0	13,000	0
Sidewalk Program	1,250	0	0	1,250	0
Tree Program	8,400	0	0	8,400	0
<i>Charges For Services Totals</i>	<u>1,661,955</u>	<u>127,893</u>	<u>248,276</u>	<u>1,413,679</u>	<u>15%</u>
<i>Other Charges</i>					
Sale of Assets - General	100	0	0	100	0
Sale of Assets - Public Safety	100	0	0	100	0
Maps, Codes, Bids	500	550	550	(50)	110
Cable Franchise	380,000	91,658	91,658	288,342	24
Natural Gas Franchise	33,835	0	29,531	4,304	87
Retail Sales	880	58	58	822	7
Misc Income	3,000	95	488	2,512	16
Misc Over/Short	0	15	5	(5)	100
Rental Income - Tower	45,725	0	45,727	(2)	100
Rental Income - Gun Range	4,000	0	0	4,000	0
Workers Comp	10,000	0	0	10,000	0
IRMA - General	500	0	0	500	0
IRMA - Police/Fire	3,000	0	0	3,000	0
IRMA - Public Works	500	0	201	299	40
<i>Other Charges Totals</i>	<u>482,140</u>	<u>92,376</u>	<u>168,217</u>	<u>313,923</u>	<u>35%</u>
<i>Grants</i>					
Police Training Grant	2,000	0	0	2,000	0
Bulletproof Vest Program	2,000	0	0	2,000	0
Roadside Safety	27,000	285	578	26,422	2
Tobacco Enforcement	2,200	0	0	2,200	0
Community Grant	5,000	0	0	5,000	0
State/Local Grants	4,700	0	0	4,700	0
<i>Grants Totals</i>	<u>42,900</u>	<u>285</u>	<u>578</u>	<u>42,322</u>	<u>1%</u>
<i>Donations</i>					
Police Explorers Donation	1,000	100	100	900	10
<i>Donations Totals</i>	<u>1,000</u>	<u>100</u>	<u>100</u>	<u>900</u>	<u>10%</u>
<i>Investment Income</i>					
Interest Income	25,000	3,738	9,503	15,497	38
Net Change in Fair Value	0	(3,526)	(12,308)	12,308	100
<i>Investment Income Totals</i>	<u>25,000</u>	<u>212</u>	<u>(2,805)</u>	<u>27,805</u>	<u>(11%)</u>

Village of Roselle
 General Fund Income Statement
 For the period ending February 28, 2018

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<i>Interfund Transfers</i>					
Transfer from Insurance Fund	237,180	0	237,180	0	100
Transfer from MFT	300,000	0	0	300,000	0
<i>Interfund Transfers Totals</i>	<u>537,180</u>	<u>0</u>	<u>237,180</u>	<u>300,000</u>	<u>44%</u>
REVENUE TOTALS	16,688,565	1,017,688	2,116,232	14,572,333	13%
 EXPENDITURES					
Elected Officials	\$181,250	\$10,490	\$23,851	\$157,399	13%
Administration	1,276,555	61,579	354,981	921,574	28%
Finance	378,025	28,291	63,634	314,391	17%
Community Development	615,240	45,319	100,804	514,436	16%
Police	7,444,235	461,805	1,110,698	6,333,537	15%
Fire	4,298,755	310,671	713,555	3,585,200	17%
Fire & Police Commission	9,830	4,317	4,546	5,284	46%
Public Works	2,165,145	180,425	354,469	1,810,676	16%
EXPENDITURES TOTALS	16,369,035	1,102,896	2,726,537	13,642,498	17%
 Fund 10 - General Fund Totals					
REVENUE TOTALS	16,688,565	1,017,688	2,116,232	14,572,333	13%
EXPENDITURES TOTALS	16,369,035	1,102,896	2,726,537	13,642,498	17%
Fund 10 - General Fund Net Gain (Loss)	319,530	(85,208)	(610,305)	(929,835)	

Village of Roselle
Water/Sewer Operating Fund Balance Sheet
As of February 28, 2018

Classification	Current YTD Balance
ASSETS	
<i>Current Assets</i>	
Cash & Investments	2,920,899
<i>Current Assets Totals</i>	2,920,899
<i>Current Receivables</i>	
Interest Receivable	7,718
A/R Utilities	495,762
Prepays	542,409
<i>Current Receivables Totals</i>	1,045,889
Capital Assets	21,182,009
ASSETS TOTALS	25,148,798
LIABILITIES AND FUND EQUITY	
LIABILITIES	
<i>Current Liabilities</i>	
Salaries Payable	91,077
Deferred Revenue	6,420
Accounts Payable	5,667
Due to Others	36,550
<i>Current Liabilities Totals</i>	139,715
Non-Current Liabilities	2,066,924
LIABILITIES TOTALS	2,206,638
FUND EQUITY	
Fund Balance	23,246,971
DECEMBER 31, 2017 NET POSITION	23,246,971
Fund Revenues	(682,877)
Fund Expenses	987,689
CURRENT NET POSITION	22,942,159
LIABILITIES AND FUND EQUITY	25,148,798

Village of Roselle
Water/Sewer Operating
For the period ending February 28, 2018

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUE					
<i>Fees</i>					
Water Sales	4,307,415	338,440	346,518	3,960,897	8
Sewer Sales	2,839,145	233,369	236,645	2,602,500	8
<i>Fees Totals</i>	<u>7,146,560</u>	<u>571,810</u>	<u>583,164</u>	<u>6,563,396</u>	<u>8%</u>
<i>Fines</i>					
Utility Billing Late Fees	85,000	7,354	14,209	70,791	17
Turn On Fees	3,000	150	200	2,800	7
Red Tag Fees	9,500	810	840	8,660	9
<i>Fines Totals</i>	<u>97,500</u>	<u>8,314</u>	<u>15,249</u>	<u>82,251</u>	<u>16%</u>
<i>Charges For Service</i>					
Misc Reimbursement	1,000	1,961	1,961	(961)	196
Meter Sales	5,000	0	400	4,600	8
<i>Charges For Service Totals</i>	<u>6,000</u>	<u>1,961</u>	<u>2,361</u>	<u>3,639</u>	<u>39%</u>
<i>Other Income</i>					
Sale of Assets	500	1,664	1,664	(1,164)	333
Miscellaneous Income	165	476	476	(311)	289
IRMA - Other	100	937	937	(837)	937
<i>Other Income Totals</i>	<u>765</u>	<u>3,077</u>	<u>3,077</u>	<u>(2,312)</u>	<u>402%</u>
<i>Investment Income</i>					
Interest Income	10,000	1,234	2,541	7,459	25
Net Change in Fair Value	0	(3,400)	(14,105)	14,105	100
<i>Investment Income Totals</i>	<u>10,000</u>	<u>(2,166)</u>	<u>(11,564)</u>	<u>21,564</u>	<u>-116%</u>
<i>Interfund Transfers</i>					
Transfer from Insurance Fund	90,590	0	90,590	0	100
<i>Interfund Transfers Totals</i>	<u>90,590</u>	<u>0</u>	<u>90,590</u>	<u>0</u>	<u>100%</u>
REVENUE TOTALS	<u>7,351,415</u>	<u>582,996</u>	<u>682,877</u>	<u>6,668,538</u>	<u>9%</u>
EXPENSE					
Water	4,487,860	342,140	569,729	3,918,131	13%
Sewer	2,830,290	160,915	417,959	2,412,331	15%
EXPENSE TOTALS	<u>7,318,150</u>	<u>503,055</u>	<u>987,689</u>	<u>6,330,461</u>	<u>13%</u>
Fund 51 - Water/Sewer Operating Totals					
REVENUE TOTALS	<u>7,351,415</u>	<u>582,996</u>	<u>682,877</u>	<u>6,668,538</u>	<u>9%</u>
EXPENSE TOTALS	<u>7,318,150</u>	<u>503,055</u>	<u>987,689</u>	<u>6,330,461</u>	<u>13%</u>
Fund 51 - Water/Sewer Operating Net Gain (Loss)	33,265	79,941	(304,812)	(338,077)	

**Village of Roselle
Investments
February 28, 2018**

Purchase Date	CUSIP	Maturity Date	Description	Rate/ Yield	Cost	Fair Value	Par Value
Certificates of Deposit							
8/18/2017	215577006	8/18/2019	CD - Itasca Bank & Trust	1.250%	\$ 103,356.91	\$ 103,356.91	\$ 103,356.91
2/16/2018	2911247258	2/18/2019	CD - Associated Bank	1.860%	103,183.08	103,183.08	103,183.08
5/5/2017	52011048	5/5/2018	CD - Roselle Bank & Trust	0.995%	100,000.00	100,000.00	100,000.00
3/26/2017	2300000292/1	3/26/2018	CD - Roselle Bank & Trust	0.750%	131,528.22	131,528.22	131,528.22
6/7/2017	495546	6/7/2018	CD - First Eagle Bank	0.900%	225,211.80	225,211.80	225,211.80
1/22/2016	05580ADR2	1/22/2019	CD - BMW Bank	1.600%	250,000.00	249,412.50	250,000.00
6/17/2016	9497485X1	6/18/2018	CD - Wells Fargo Bank	1.200%	50,000.00	49,921.50	50,000.00
3/21/2017	6900456769	3/21/2018	CD - BMO Harris Bank	0.150%	246,252.10	246,252.10	246,252.10
6/28/2016	48125Y5D2	6/28/2019	CD - JP Morgan Chase	1.000%	250,000.00	248,450.00	250,000.00
11/2/2017	02006L6K4	11/2/2020	CD - Ally Bank	2.000%	250,000.00	247,110.00	250,000.00
12/20/2017	14042RKX8	12/21/2020	CD - Capital One	2.200%	250,000.00	248,230.00	250,000.00
					<u>\$ 1,959,532.11</u>	<u>\$ 1,952,656.11</u>	<u>\$ 1,959,532.11</u>

Municipal Bonds							
6/22/2016	630412WNO	12/1/2019	GO Bond - Naperville	2.000%	\$ 254,105.49	\$ 251,585.00	\$ 250,000.00
					<u>\$ 254,105.49</u>	<u>\$ 251,585.00</u>	<u>\$ 250,000.00</u>

U.S. Agencies							
1/15/2016	3133EFJM0	4/13/2018	FFCB 0.93%	1.088%	\$ 249,125.00	\$ 249,732.50	\$ 250,000.00
3/15/2016	3134G8MH9	6/15/2018	FHLMC 1.05%	1.050%	250,000.00	249,522.50	250,000.00
3/29/2016	3133EFV38	3/29/2019	FFCB 1.25%	1.250%	250,000.00	247,505.00	250,000.00
3/30/2016	3134G8TX7	12/30/2019	FHLMC 1.375%	1.375%	250,000.00	246,015.00	250,000.00
4/18/2016	3130A7MM4	4/18/2019	FHLB 1.25%	1.250%	250,000.00	247,542.50	250,000.00
4/28/2016	3134G8Z51	4/18/2021	FHLMC 1% Multi-Step	2.200%	250,000.00	247,515.00	250,000.00
4/28/2016	3134G8WU9	12/28/2018	FHLMC 1.05%	1.050%	250,000.00	247,980.00	250,000.00
4/28/2016	3134G8YF0	10/28/2019	FHLMC 1.2%	1.200%	250,000.00	245,747.50	250,000.00
6/28/2016	3134G9SL2	6/28/2019	FHLMC 1.3%	1.300%	250,000.00	246,972.50	250,000.00
6/30/2016	3134G9SK4	6/30/2020	FHLMC 1.5%	1.500%	500,000.00	490,290.00	500,000.00
6/23/2016	3130A8HH9	6/23/2021	FHLB 1.62%	1.620%	250,000.00	241,352.50	250,000.00
6/23/2016	3130A8HG1	9/23/2020	FHLB 1.48%	1.480%	250,000.00	243,252.50	250,000.00
6/30/2016	3130A8EE9	6/30/2021	FHLB 1%	1.000%	250,000.00	248,177.50	250,000.00
6/28/2016	3134G9WB9	12/28/2018	FHLMC 1%	1.000%	250,000.00	247,877.50	250,000.00
6/30/2016	3136G3UE3	12/30/2020	FNMA 1.4%	1.400%	250,000.00	242,050.00	250,000.00
6/30/2016	3134G9WK9	12/30/2019	FHLMC 1.25%	1.250%	250,000.00	244,460.00	250,000.00
6/30/2016	3136G3UE3	12/30/2020	FNMA 1.4%	1.400%	250,000.00	242,050.00	250,000.00
7/29/2016	3136G3XY6	7/28/2021	FNMA 1.0%	1.000%	250,000.00	245,520.00	250,000.00
10/24/2016	3133EGZE8	10/24/2019	FFCB 1.21%	1.210%	250,000.00	244,845.00	250,000.00
10/28/2016	3134GATV6	10/28/2019	FHLMC .75% Multi-Step	1.500%	250,000.00	248,570.00	250,000.00
11/17/2016	3134GAUD4	10/17/2021	FHLMC 1% Multi-Step	2.407%	250,000.00	246,485.00	250,000.00
4/20/2017	3134GBDX7	4/20/2020	FHLMC 1.65%	1.650%	250,000.00	245,870.00	250,000.00
4/20/2017	3134GBJB9	10/20/2021	FHLMC 2%	2.000%	250,000.00	244,595.00	250,000.00
4/26/2017	3134GBHW5	7/27/2020	FHLMC 1.625%	1.625%	250,000.00	245,215.00	250,000.00
9/15/2017	3130ACA87	9/15/2022	FHLB 1.50%	1.500%	500,000.00	493,270.00	500,000.00
10/12/2017	3130ACFU3	10/12/2022	FHLB 1.625% Multi-Step	1.625%	249,687.50	246,102.50	249,687.50
10/27/2017	3130ACJQ8	10/27/2022	FHLB 1.625% Multi-Step	1.625%	250,000.00	246,965.00	250,000.00
11/14/2017	3130ACNNO	11/14/2022	FHLB 2% Multi-Step	2.000%	250,000.00	245,752.50	250,000.00
					<u>\$ 7,498,812.50</u>	<u>\$ 7,381,232.50</u>	<u>\$ 7,499,687.50</u>

Distribution by Fund		
Certificates of Deposit		
10	General Fund	\$ 1,077,643.40
23	Equipment Replacement Fund	\$ 577,981.21
31	Debt Service Fund	\$ 49,921.50
43	Water Sewer Extension Fund	\$ 98,844.00
58	Parking Lot Operating	\$ 49,422.00
61	Health Insurance Fund	\$ 98,844.00
		<u>\$ 1,952,656.11</u>
Municipal Bonds		
10	General Fund	\$ 251,585.00
		<u>\$ 251,585.00</u>
U.S. Agencies		
10	General Fund	\$ 1,728,112.50
21	MFT	\$ 196,116.00
23	Equipment Replacement Fund	\$ 1,476,752.50
31	Debt Service	\$ 98,058.00
41	General Capital Projects Fund	\$ 248,177.50
51	Water/Sewer Operating Fund	\$ 1,722,557.50
52	Water/Sewer Equip. Replac. Fund	\$ 491,432.50
53	Water/Sewer Capital Fund	\$ 977,895.00
62	Compensated Absences	\$ 442,131.00
		<u>\$ 7,381,232.50</u>

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

Month Accrued	Month Received	Fiscal Year								Variance	
		2010	2011	2012	2013	2014	2015	2016	2017		
January	April	148,563.68	163,626.98	158,620.85	177,116.34	183,234.70	159,887.03	181,902.71	178,914.13	(2,988.58)	-1.6%
February	May	151,341.38	168,043.23	183,927.28	164,653.43	167,864.73	179,056.91	190,776.57	226,636.37	35,859.80	18.8%
March	June	176,382.79	199,359.88	199,559.85	193,552.87	195,868.76	198,930.59	220,029.36	258,376.62	38,347.26	17.4%
April	July	171,673.96	201,390.90	203,533.03	209,530.13	179,837.92	188,381.80	209,890.24	245,287.25	35,397.01	16.9%
May	August	173,546.78	191,711.83	198,636.36	207,599.22	204,542.05	190,291.37	235,926.06	247,593.10	11,667.04	4.9%
June	September	208,260.67	193,260.79	185,579.55	186,790.45	197,510.56	189,531.56	235,471.84	245,496.33	10,024.49	4.3%
July	October	194,841.92	216,952.31	199,728.39	197,911.06	195,415.09	198,299.88	192,633.01	230,198.60	37,565.59	19.5%
August	November	167,848.49	202,617.78	193,178.31	199,231.51	196,841.36	209,242.86	250,670.49	239,692.29	(10,978.20)	-4.4%
September	December	167,775.91	194,887.85	187,374.30	186,340.02	192,121.62	194,304.84	257,171.59	219,168.43	(38,003.16)	-14.8%
October	January	190,993.57	190,436.98	176,790.57	179,017.32	188,735.39	205,645.00	234,422.80	268,074.84	33,652.04	14.4%
November	February	177,220.86	181,075.20	183,792.29	174,147.61	183,105.18	187,124.76	229,594.03	240,050.52	10,456.49	4.6%
December	March	189,677.12	190,262.97	208,906.75	191,298.03	197,179.04	222,031.28	241,742.44			
Sub-Total Sales Tax Receipts		2,118,127.13	2,293,626.70	2,279,627.53	2,267,187.99	2,282,256.40	2,322,727.88	2,680,231.14	2,599,488.48	160,999.78	
Approved Budget		2,163,000	2,100,000	2,275,000	2,315,000	2,325,000	2,285,000	2,500,000	2,664,560		
Variance Actual to Budget		(44,872.87)	193,626.70	4,627.53	(47,812.01)	(42,743.60)	37,727.88	180,231.14	(65,071.52)		
Increase (Decrease) From Prior Fiscal Year		11,789.70	175,499.57	(13,999.17)	(12,439.54)	15,068.41	40,471.48	357,503.26	(80,742.66)		
								2,438,488.70	2,599,488.48	6.6%	

**VILLAGE OF ROSELLE
STATE INCOME TAX
DECEMBER 31, 2018**

COLLECTION MONTH	DISBURSEMENT MONTH	Fiscal Year								Variance	
		2011	2012	2013	2014	2015	2016	2017	2018		
December	January	158,732.65	164,938.39	182,939.75	209,142.18	185,428.51	224,715.49	195,733.00	172,979.06	(22,753.94)	-10.1%
January	February	196,158.17	190,165.05	215,951.83	221,953.25	276,660.55	245,908.79	226,377.76	250,386.14	24,008.38	9.8%
February	March	97,836.07	126,870.47	121,091.79	126,770.44	120,692.42	142,364.31	118,487.45			
March	April	168,310.62	196,988.88	210,267.29	221,684.93	246,637.87	220,283.25	228,499.88			
April	May	215,040.22	286,022.57	388,386.08	344,049.76	408,040.03	310,485.96	305,091.15			
May	June	135,881.45	150,377.79	131,950.77	128,148.27	169,452.30	148,413.19	157,783.28			
June	July	176,026.83	193,106.49	202,090.12	212,089.42	239,087.23	211,810.37	208,727.98			
July	August	121,100.88	121,176.46	125,558.60	123,723.90	138,746.71	123,345.66	99,750.36			
August	September	116,564.38	120,197.02	122,492.14	120,988.82	132,148.23	134,729.80	117,657.78			
September	October	185,138.67	189,259.61	213,707.43	215,879.72	232,256.29	199,094.35	179,141.09			
October	November	117,907.33	143,005.76	141,493.08	145,544.80	153,140.19	133,627.77	134,819.57			
November	December	111,014.76	118,017.28	112,937.86	109,440.52	119,765.75	121,063.35	118,693.27			
Total		1,799,712.03	2,000,125.77	2,168,866.74	2,179,416.01	2,422,056.08	2,215,842.29	2,090,762.57	423,365.20	<u>(22,753.94)</u>	
Budget		1,800,000	1,850,000	2,034,000	2,175,000	2,200,030	2,350,000	2,252,725	2,252,725		
Variance Actual to Budget		<u>(287.97)</u>	<u>150,125.77</u>	<u>134,866.74</u>	<u>4,416.01</u>	<u>222,026.08</u>	<u>(134,157.71)</u>	<u>(161,962.43)</u>	<u>(1,829,359.80)</u>		
Increase (Decrease) from Prior Fiscal Year		<u>(19,487.96)</u>	<u>200,413.74</u>	<u>168,740.97</u>	<u>10,549.27</u>	<u>242,640.07</u>	<u>(206,213.79)</u>	<u>(125,079.72)</u>	<u>(1,667,397.37)</u>		
								422,110.76	423,365.20		0.3%

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

Liability Month	Disbursement Month	Fiscal Year								Variance	
		2010	2011	2012	2013	2014	2015	2016	2017		
January	April	19,261.11	25,073.58	26,421.97	30,731.31	27,183.34	20,821.09	38,380.99	\$41,660.95	3,279.96	8.5%
February	May	15,318.66	26,955.12	23,960.02	23,018.45	26,686.08	40,639.16	39,123.08	39,207.40	84.32	0.2%
March	June	30,570.81	29,385.44	29,621.94	28,891.96	35,233.39	42,847.61	45,972.62	50,985.96	5,013.34	10.9%
April	July	23,265.49	27,454.06	27,318.39	31,708.53	32,481.16	42,058.63	44,778.00	43,783.91	(994.09)	-2.2%
May	August	22,053.81	26,748.47	28,564.57	28,000.64	34,510.27	40,061.69	43,572.24	44,113.77	541.53	1.2%
June	September	28,454.54	29,555.26	31,937.59	37,188.50	38,520.36	45,187.76	49,143.07	46,659.02	(2,484.05)	-5.1%
July	October	23,654.19	23,655.08	26,392.42	31,992.46	32,846.85	41,895.39	39,110.93	44,669.86	5,558.93	14.2%
August	November	22,919.40	28,172.84	29,467.53	29,892.88	35,571.78	38,282.60	42,637.32	47,505.51	4,868.19	11.4%
September	December	26,628.93	21,366.96	30,190.38	32,250.47	43,162.70	44,016.23	43,829.52	50,064.24	6,234.72	14.2%
October	January	33,500.97	26,869.32	29,340.80	34,610.09	40,838.54	44,328.48	47,801.75	49,716.35	1,914.60	4.0%
November	February	26,042.60	27,055.12	30,909.35	32,582.96	38,825.49	43,684.57	46,409.78	57,590.67	11,180.89	24.1%
December	March	40,997.96	41,346.89	44,147.60	51,265.46	58,850.03	62,468.96	72,117.79			
Total		312,668.47	333,638.14	358,272.56	392,133.71	444,709.99	506,292.17	552,877.09	515,957.64	24,017.45	
Budget		303,600.00	275,000.00	275,000.00	343,700.00	380,000.00	395,000.00	500,000.00	534,935.00		
Variance		9,068.47	58,638.14	83,272.56	48,433.71	64,709.99	111,292.17	52,877.09	(18,977.36)	24,017.45	
Increase (Decrease) from Prior Fiscal Year		32,581.73	20,969.67	24,634.42	33,861.15	52,576.28	61,582.18	46,584.92	(36,919.45)		
								480,759.30	515,957.64		7.3%

**VILLAGE OF ROSELLE
SIMPLIFIED TELECOMMUNICATIONS TAX
DECEMBER 31, 2017**

Accrual Month	Month Vouchered	Fiscal Year								Variance	
		2010	2011	2012	2013	2014	2015	2016	2017		
January	April	124,010.41	132,256.65	98,594.17	94,056.07	85,502.01	75,013.37	63,825.94	60,019.76	(\$3,806.18)	-6.0%
February	May	93,426.99	105,705.38	99,425.69	94,851.68	83,049.56	60,010.74	65,890.42	58,810.67	(\$7,079.75)	-10.7%
March	June	107,647.15	106,386.81	149,311.64	95,689.10	90,115.05	90,497.69	69,428.92	58,106.20	(\$11,322.72)	-16.3%
April	July	95,619.10	115,283.72	97,857.75	94,234.41	80,301.04	70,401.65	64,671.99	54,224.31	(\$10,447.68)	-16.2%
May	August	102,363.41	107,039.87	98,613.35	94,911.91	67,625.61	69,009.51	64,825.01	60,304.75	(\$4,520.26)	-7.0%
June	September	102,412.07	96,082.12	99,985.74	90,094.28	67,599.51	70,249.64	63,001.25	52,620.87	(\$10,380.38)	-16.5%
July	October	105,639.00	95,694.95	96,696.33	91,526.77	67,520.46	72,932.25	60,345.77	53,067.30	(\$7,278.47)	-12.1%
August	November	83,386.14	99,685.08	99,152.66	88,590.18	67,405.82	68,662.80	60,958.88	53,856.72	(\$7,102.16)	-11.7%
September	December	102,449.46	99,087.82	94,883.11	91,538.40	65,761.96	67,289.84	59,348.54	52,702.76	(\$6,645.78)	-11.2%
October	January	95,341.29	96,767.22	99,579.94	90,855.59	64,175.99	66,564.55	60,796.85	53,108.65	(\$7,688.20)	-12.6%
November	February	99,010.19	103,521.22	93,745.59	88,073.11	73,858.89	63,423.20	63,001.86	51,031.32	(\$11,970.54)	-19.0%
December	March	86,924.21	93,311.35	94,826.54	87,035.12	79,675.35	90,073.59	61,414.34			
Total		\$1,198,229.42	\$1,250,822.19	\$1,222,672.51	\$1,101,456.62	\$892,591.25	\$864,128.83	\$757,509.77	\$607,853.31	(\$149,656.46)	
Approved Budget		\$1,231,430	\$1,247,327	\$1,200,000	\$1,225,000	\$1,168,000	\$1,005,000	\$800,000	\$768,000		-20.4%
Variance Actual to Budget		(\$33,200.58)	\$3,495.19	\$22,672.51	(\$123,543.38)	(\$275,408.75)	(\$140,871.17)	(\$42,490.23)	(\$160,146.69)		
								\$696,095.43	\$607,853.31		-12.7%

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

Month Accrued	Month Received	Fiscal Year				Variance	
		2014	2015	2016	2017		
January	March	726.46	4,840.76	8,746.15	10,730.61	1,984.46	22.7%
February	April	907.32	4,939.64	9,031.70	9,279.30	247.60	2.7%
March	May	2,823.01	5,535.59	9,289.21	11,159.01	1,869.80	20.1%
April	June	2,237.05	6,796.54	9,981.39	12,380.38	2,398.99	24.0%
May	July	2,626.83	6,646.65	9,919.70	12,570.76	2,651.06	26.7%
June	August	2,696.59	5,983.66	9,366.97	11,733.82	2,366.85	25.3%
July	September	3,518.53	6,754.90	9,235.35	10,861.47	1,626.12	17.6%
August	October	3,801.68	6,534.91	10,625.86	8,881.79	(1,744.07)	-16.4%
September	November	2,887.01	7,151.09	11,131.64	9,500.95	(1,630.69)	-14.6%
October	December	4,413.89	7,768.13	10,112.98	10,990.30	877.32	8.7%
November	January	4,258.33	8,248.72	9,939.64	9,818.66	(120.98)	-1.2%
December	February	4,652.27	8,513.47	8,577.49	10,657.95	2,080.46	24.3%
Sub-Total Sales Tax Receipts		35,548.97	79,714.06	115,958.08	128,565.00	12,606.92	
Approved Budget		12,250	52,180	76,100	113,420		
Variance Actual to Budget		23,298.97	27,534.06	39,858.08	15,145.00		
Increase (Decrease) From Prior Fiscal Year			44,165.09	36,244.02	12,606.92		
				115,958.08	128,565.00		10.9%

Village of Roselle
Motor Fuel Tax Fund
For the period ending February 28, 2018

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
CHARGES FOR SERVICE						
2111240	42363 MISC REIMB - PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	0%
TOTAL CHARGES FOR SERVICE		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
GRANTS						
2111250	44010 MOTOR FUEL TAX	586,150	51,496	101,794	484,356	17%
TOTAL GRANTS		<u>586,150</u>	<u>51,496</u>	<u>101,794</u>	<u>484,356</u>	<u>17%</u>
INVESTMENT INCOME						
2111260	46010 INVESTMENT INCOME	3,000	412	2,299	701	77%
2111260	46020 NET CHANGE IN FAIR VALUE	-	(460)	(1,372)	1,372	0%
TOTAL INVESTMENT INCOME		<u>3,000</u>	<u>(48)</u>	<u>927</u>	<u>2,073</u>	<u>31%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 589,150</u>	<u>\$ 51,448</u>	<u>\$ 102,721</u>	<u>\$ 486,429</u>	<u>17%</u>
EXPENDITURES AND OTHER FINANCING USES						
INTERFUND TRANSFERS						
2140560	66110 TRANSFER TO GENERAL FUND	\$ 300,000	\$ -	\$ -	\$ 300,000	0%
TOTAL INTERFUND TRANSFERS		<u>300,000</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>0%</u>
STREET IMPROVEMENTS						
2140580	71100 STREET IMPROVE PROGRAM	650,000	-	-	650,000	0%
TOTAL STREET IMPROVEMENTS		<u>650,000</u>	<u>-</u>	<u>-</u>	<u>650,000</u>	<u>-</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 950,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 950,000</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		(360,850)	51,448	102,721		

Village of Roselle
Taste of Roselle Fund
For the period ending February 28, 2018

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
OTHER CHARGES						
2411245	43065	TICKET SALES	\$ 50,000	\$ -	\$ -	\$ 50,000 0%
2411245	43067	CARNIVAL PROCEEDS	5,100	-	-	5,100 0%
2411245	43070	FOOD VENDOR FEES	32,000	-	-	32,000 0%
2411245	43071	COMMERCIAL VENDOR FEES	7,000	-	-	7,000 0%
2411245	43075	CRAFTER FEES	9,000	310	310	8,690 3%
TOTAL OTHER CHARGES			<u>103,100</u>	<u>310</u>	<u>310</u>	<u>102,790 0%</u>
DONATIONS						
2411255	45010	MISC DONATIONS	3,500	-	-	3,500 0%
2411255	45012	SPONSORSHIP	3,500	-	-	3,500 0%
TOTAL DONATIONS			<u>7,000</u>	<u>-</u>	<u>-</u>	<u>7,000 0%</u>
INVESTMENT INCOME						
2411260	46010	INVESTMENT INCOME	200	11	28	172 14%
TOTAL INVESTMENT INCOME			<u>200</u>	<u>11</u>	<u>28</u>	<u>172 14%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES			<u>\$ 110,300</u>	<u>\$ 321</u>	<u>\$ 338</u>	<u>\$ 109,962 0%</u>
EXPENDITURES AND OTHER FINANCING USES						
CONTRACTUAL						
2420520	61630	ADVERTISING/LEGAL NOTICES	\$ 1,300	\$ -	\$ -	\$ 1,300 0%
2420520	61745	ENTERTAINMENT	11,000	-	-	11,000 0%
2420520	61770	RENTAL - EQUIPMENT	25,000	-	-	25,000 0%
2420520	61790	OTHER CONTRACTUAL	13,000	-	-	13,000 0%
2420520	61792	VILLAGE SERVICES	11,500	-	-	11,500 0%
TOTAL CONTRACTUAL			<u>61,800</u>	<u>-</u>	<u>-</u>	<u>61,800 0%</u>
COMMODITIES						
2420530	62340	FOOD AND COFFEE SUPPLIES	15,000	-	-	15,000 0%
2420530	62420	TASTE SUPPLIES	2,500	-	-	2,500 0%
TOTAL COMMODITIES			<u>17,500</u>	<u>-</u>	<u>-</u>	<u>17,500 0%</u>
OTHER CHARGES						
2420540	63340	CONTRIBUTION TO OTHER ORGS	10,000	-	-	10,000 0%
2420540	63350	TASTE MISC EXPENSE	1,000	-	-	1,000 0%
2420540	63360	VENDOR PAYMENTS - TASTE	20,000	-	-	20,000 0%
TOTAL OTHER CHARGES			<u>31,000</u>	<u>-</u>	<u>-</u>	<u>31,000 0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES			<u>\$ 110,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,300 0%</u>
NET CHANGE IN FUND BALANCE			-	321	338	

Village of Roselle
Sister Cities Fund
For the period ending February 28, 2018

FUND 25 - SISTER CITIES FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
DONATIONS						
2511255 45010	MISCELLANEOUS DONATIONS	\$ 100	\$ 100	\$ 100	\$ -	100%
2511255 45020	FUNDRAISERS - ONE TIME	7,900	5,384	13,684	(5,784)	173%
2511255 45025	FUNDRAISERS - ON GOING	1,500	12	36	1,464	2%
TOTAL DONATIONS		<u>9,500</u>	<u>5,496</u>	<u>13,820</u>	<u>(4,320)</u>	<u>145%</u>
INVESTMENT INCOME						
2511260 46010	INVESTMENT INCOME	100	11	25	75	25%
TOTAL INVESTMENT INCOME		<u>100</u>	<u>11</u>	<u>25</u>	<u>75</u>	<u>25%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 9,600</u>	<u>\$ 5,507</u>	<u>\$ 13,845</u>	<u>\$ (4,245)</u>	<u>144%</u>
EXPENDITURES AND OTHER FINANCING USES						
CONTRACTUAL						
2520520 61640	PRINTING/DUPLICATING	\$ 375	\$ 140	\$ 222	\$ 153	59%
2520520 61680	TRAINING AND MEETINGS	150	-	-	150	0%
TOTAL CONTRACTUAL		<u>525</u>	<u>140</u>	<u>222</u>	<u>303</u>	<u>42%</u>
COMMODITIES						
2520530 62390	HARDWARE/SOFTWARE	50	-	-	50	0%
2520530 62390	OTHER COMMODITIES	750	-	-	750	0%
2520530 62410	MERCHANDISE FOR RESALE	1,100	-	1,002	98	91%
TOTAL COMMODITIES		<u>1,900</u>	<u>-</u>	<u>1,002</u>	<u>898</u>	<u>53%</u>
OTHER CHARGES						
2520540 63150	AWARDS/RECOGNITION	1,000	-	-	1,000	0%
2520540 63385	SISTER CITIES - DINNER	6,500	1,423	9,923	(3,423)	153%
2520540 63390	EXCHANGE PROGRAM	1,000	-	-	1,000	0%
2520540 63395	FUNDRAISERS	550	-	-	550	0%
TOTAL OTHER CHARGES		<u>9,050</u>	<u>1,423</u>	<u>9,923</u>	<u>(873)</u>	<u>110%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 11,475</u>	<u>\$ 1,563</u>	<u>\$ 11,146</u>	<u>\$ 329</u>	<u>97%</u>
NET CHANGE IN FUND BALANCE		<u>(1,875)</u>	<u>3,944</u>	<u>2,699</u>		

Village of Roselle
Foreign Fire Fund
For the period ending February 28, 2018

FUND 26 - FOREIGN FIRE FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
STATE SHARED TAXES						
2611215	41255 FOREIGN FIRE INSURANCE TAX	\$ 30,000	\$ -	\$ -	\$ 30,000	0%
TOTAL STATE SHARED TAXES		<u>30,000</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>0%</u>
INVESTMENT INCOME						
2611260	46010 INVESTMENT INCOME	650	107	224	426	35%
TOTAL INVESTMENT INCOME		<u>650</u>	<u>107</u>	<u>224</u>	<u>426</u>	<u>35%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 30,650</u>	<u>\$ 107</u>	<u>\$ 224</u>	<u>\$ 30,426</u>	<u>1%</u>
EXPENDITURES AND OTHER FINANCING USES						
CONTRACTUAL						
2630520	61790 OTHER CONTRACTUAL	-	-	-	-	0%
TOTAL CONTRACTUAL		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
COMMODITIES						
2630530	62390 OTHER COMMODITIES	31,000	198	198	30,802	1%
TOTAL COMMODITIES		<u>31,000</u>	<u>198</u>	<u>198</u>	<u>30,802</u>	<u>1%</u>
CAPITAL OUTLAY						
2630550	65150 OTHER MACH/EQUIPMENT	10,000	-	-	10,000	0%
TOTAL CAPITAL OUTLAY		<u>10,000</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 41,000</u>	<u>\$ 198</u>	<u>\$ 198</u>	<u>\$ 40,802</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		(10,350)	(91)	26		

Village of Roselle
Gary Avenue Business District Fund
For the period ending February 28, 2018

FUND 28 - GARY AVENUE BUSINESS DISTRICT FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
LOCAL TAXES						
2811220 41305	BUSINESS DISTRICT SALES TAX	\$ 8,000	\$ 741	\$ 1,166	\$ 6,834	15%
2811220 41310	BUSINESS DISTRICT HOTEL TAX	24,000	1,147	2,285	21,715	10%
TOTAL LOCAL TAXES		<u>32,000</u>	<u>1,888</u>	<u>3,452</u>	<u>28,548</u>	<u>11%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 32,000</u>	<u>\$ 1,888</u>	<u>\$ 3,452</u>	<u>\$ 28,548</u>	<u>11%</u>
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
2820540 63206	BUSINESS TAX DISTRIBUTIONS	24,000	-	-	24,000	0%
2820540 63207	SALES TAX DISTRIBUTIONS	8,000	-	-	8,000	0%
TOTAL OTHER CHARGES		<u>32,000</u>	<u>-</u>	<u>-</u>	<u>32,000</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 32,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,000</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		-	1,888	3,452		

Village of Roselle
 Irving Park Rd Business District Fund
 For the period ending February 28, 2018

FUND 29 - IRVING PARK RD BUSINESS DISTRICT FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
LOCAL TAXES						
2911215	41215 BUSINESS DISTRICT SALES TAX	\$ 140,000	\$ 11,889	\$ 26,150	\$ 113,850	19%
TOTAL LOCAL TAXES		<u>140,000</u>	<u>11,889</u>	<u>26,150</u>	<u>113,850</u>	<u>19%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 140,000</u>	<u>\$ 11,889</u>	<u>\$ 26,150</u>	<u>\$ 113,850</u>	<u>19%</u>
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
2920540	63207 SALES TAX DISTRIBUTIONS	140,000	-	-	140,000	0%
TOTAL OTHER CHARGES		<u>140,000</u>	<u>-</u>	<u>-</u>	<u>140,000</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 140,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 140,000</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		-	11,889	26,150		

Village of Roselle
Sidewalk Fund
For the period ending February 28, 2018

FUND 295 - SIDEWALK FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
INVESTMENT INCOME						
4311260	46010 INVESTMENT INCOME	\$ -	\$ 14	\$ 30	\$ (30)	100%
TOTAL INVESTMENT INCOME		<u>-</u>	<u>14</u>	<u>30</u>	<u>(30)</u>	<u>100%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 30</u>	<u>\$ (30)</u>	<u>100%</u>
NET CHANGE IN FUND BALANCE		-	14	30		

Village of Roselle
Debt Service Fund
For the period ending February 28, 2018

FUND 31 - DEBT SERVICE FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
PROPERTY TAXES						
3111205 41085	DUPAGE - 2016 LIMITED BONDS	\$ 228,820	\$ -	\$ -	\$ 228,820	0%
3111205 41090	COOK - 2016 LIMITED BONDS	40,380	6,485	9,360	31,020	23%
TOTAL PROPERTY TAXES		<u>269,200</u>	<u>6,485</u>	<u>9,360</u>	<u>259,840</u>	<u>3%</u>
GRANTS						
3111250 44015	FEDERAL REIMBURSEMENT (BAB)	47,460	-	-	47,460	0%
TOTAL GRANTS		<u>47,460</u>	<u>-</u>	<u>-</u>	<u>47,460</u>	<u>0%</u>
INVESTMENT INCOME						
3111260 46010	INVESTMENT INCOME	3,500	148	988	2,512	28%
3111260 46020	NET CHANGE IN FAIR VALUE	-	(214)	(652)	652	
TOTAL INVESTMENT INCOME		<u>3,500</u>	<u>(66)</u>	<u>336</u>	<u>3,164</u>	<u>10%</u>
INTERFUND TRANSFERS						
3111275 49015	TRANS FROM GENERAL CAPITAL	583,685	48,640	97,285	486,400	17%
3111275 49065	TRANS FROM W/S CAPITAL	96,380	8,032	16,060	80,320	17%
TOTAL INTERFUND TRANSFERS		<u>680,065</u>	<u>56,672</u>	<u>113,345</u>	<u>566,720</u>	<u>17%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 1,000,225</u>	<u>\$ 63,091</u>	<u>\$ 123,042</u>	<u>\$ 877,183</u>	<u>12%</u>
EXPENDITURES AND OTHER FINANCING USES						
2010B DEBT REFUNDING BONDS						
31301040 64230	2010B DEBT PRINCIPAL	\$ 250,000	\$ -	\$ -	\$ 250,000	0%
31301040 64235	2010B DEBT INTEREST	41,750	-	-	41,750	0%
31301040 64238	2010B DEBT ADMIN FEE	475	-	-	475	0%
TOTAL 2010B DEBT REFUNDING BONDS		<u>292,225</u>	<u>-</u>	<u>-</u>	<u>292,225</u>	<u>0%</u>
2012A GO REFUNDING BONDS						
31301240 64140	2012A DEBT PRINCIPAL	105,000	-	-	105,000	0%
31301240 64145	2012A DEBT INTEREST	8,600	-	-	8,600	0%
31301240 64148	2012A DEBT ADMIN FEE	475	-	-	475	0%
TOTAL 2012A GO REFUNDING BONDS		<u>114,075</u>	<u>-</u>	<u>-</u>	<u>114,075</u>	<u>0%</u>
2010A GO REFUNDING BONDS						
31401040 64211	2010A DEBT PRINCIPAL	175,000	-	-	175,000	0%
31401040 64215	2010A DEBT INTEREST	145,790	-	-	145,790	0%
31401040 64218	2010A DEBT ADMIN FEE	475	-	-	475	0%
TOTAL 2010A GO REFUNDING BONDS		<u>321,265</u>	<u>-</u>	<u>-</u>	<u>321,265</u>	<u>0%</u>

Village of Roselle
Debt Service Fund
For the period ending February 28, 2018

FUND 31 - DEBT SERVICE FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
2016 LIMITED TAX BONDS						
31401140	64140 2016 DEBT PRINCIPAL	230,000	-	-	230,000	0%
31401140	64145 2016 DEBT INTEREST	39,200	-	-	39,200	0%
31401140	64148 2016 DEBT ADMIN FEE	475	475	475	-	100%
TOTAL 2016 LIMITED TAX BONDS		<u>269,675</u>	<u>475</u>	<u>475</u>	<u>269,200</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 997,240</u>	<u>\$ 475</u>	<u>\$ 475</u>	<u>\$ 996,765</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		2,985	62,616	122,567		

Village of Roselle
Equipment Replacement Fund
For the period ending February 28, 2018

FUND 23 - EQUIPMENT REPLACEMENT FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
OTHER CHARGES						
2311245 43011	SALE OF ASSETS - PUBLIC SAFETY	\$ 12,000	\$ -	\$ -	\$ -	0%
2311245 43012	SALE OF ASSETS - PUBLIC WORKS	27,000	-	-	-	0%
TOTAL OTHER CHARGES		<u>39,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
INVESTMENT INCOME						
2311260 46010	INVESTMENT INCOME	22,000	406	7,565	14,435	34%
2311260 46020	NET CHANGE IN FAIR VALUE	-	(1,175)	(6,630)	6,630	0%
TOTAL INVESTMENT INCOME		<u>22,000</u>	<u>(769)</u>	<u>935</u>	<u>21,065</u>	<u>4%</u>
INTERFUND TRANSFERS						
2311275 49010	TRANS FROM GENERAL FUND	400,000	33,333	66,670	333,330	17%
2311275 49035	TRANS FROM PARKING LOT OP	8,250	687	1,380	6,870	17%
TOTAL INTERFUND TRANSFERS		<u>408,250</u>	<u>34,020</u>	<u>68,050</u>	<u>340,200</u>	<u>17%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 469,250</u>	<u>\$ 33,251</u>	<u>\$ 68,985</u>	<u>\$ 361,265</u>	<u>15%</u>
EXPENDITURES AND OTHER FINANCING USES						
GENERAL VILLAGE CAPITAL OUTLAY						
2320550 65150	OTHER MACH/EQUIPMENT	\$ 120,000	\$ -	\$ -	\$ 120,000	0%
TOTAL GENERAL VILLAGE CAPITAL OUTLAY		<u>120,000</u>	<u>-</u>	<u>-</u>	<u>120,000</u>	<u>0%</u>
POLICE DEPARTMENT CAPITAL OUTLAY						
23306550 65120	AUTO EQUIPMENT	151,500	-	-	151,500	0%
23306550 65150	OTHER MACH/EQUIPMENT	64,230	-	-	64,230	0%
TOTAL POLICE DEPARTMENT CAPITAL OUTLAY		<u>215,730</u>	<u>-</u>	<u>-</u>	<u>215,730</u>	<u>0%</u>
FIRE DEPARTMENT CAPITAL OUTLAY						
23307550 65120	AUTO EQUIPMENT	-	-	-	-	0%
23307550 65150	OTHER MACH/EQUIPMENT	-	-	-	-	0%
TOTAL FIRE DEPARTMENT CAPITAL OUTLAY		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
PUBLIC WORKS CAPITAL OUTLAY						
2340550 65120	AUTO EQUIPMENT	203,000	-	-	203,000	0%
TOTAL PUBLIC WORKS CAPITAL OUTLAY		<u>203,000</u>	<u>-</u>	<u>-</u>	<u>203,000</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 538,730</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 538,730</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		(69,480)	33,251	68,985		

Village of Roselle
 General Capital Projects Fund
 For the period ending February 28, 2018

FUND 41 - GENERAL CAPITAL PROJECTS

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
LOCAL TAXES						
4111220 41340	UTILITY TAX - GAS	\$ 290,000	\$ 55,592	\$ 80,093	\$ 209,907	28%
4111220 41350	UTILITY TAX - ELECTRIC	675,000	66,779	123,180	551,820	18%
4111220 41360	SIMPLIFIED TELECOMM TAX	585,740	51,031	104,140	481,600	18%
TOTAL LOCAL TAXES		1,550,740	173,403	307,413	1,243,327	20%
CHARGES FOR SERVICE						
1011240 42363	MISC REIMB - PUBLIC WORKS	-	-	-	-	0%
TOTAL CHARGES FOR SERVICE		-	-	-	-	0%
OTHER CHARGES						
1011245 43025	RETAIL SALES	395	27	27	368	7%
TOTAL OTHER CHARGES		395	27	27	368	7%
OTHER INCOME						
4111245 43047	RENTAL INCOME	-	-	-	-	0%
TOTAL OTHER INCOME		-	-	-	-	0%
DONATIONS						
4111255 45010	MISC DONATIONS	-	-	-	-	0%
TOTAL DONATIONS		-	-	-	-	0%
INVESTMENT INCOME						
4111260 46010	INVESTMENT INCOME	10,000	984	3,622	6,378	36%
4111260 46020	NET CHANGE IN FAIR VALUE	-	(203)	(1,058)	1,058	0%
TOTAL INVESTMENT INCOME		10,000	781	2,564	7,436	26%
INTERFUND TRANSFERS						
4111275 49020	TRANS FROM INSURANCE FUND	25,465	-	25,465	-	100%
4111275 49045	TRANS FROM WATER OP	72,750	-	-	72,750	0%
4111275 49050	TRANS FROM SEWER OP	72,750	-	-	72,750	0%
TOTAL INTERFUND TRANSFERS		170,965	-	25,465	145,500	15%
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 1,732,100	\$ 174,211	\$ 335,469	\$ 1,396,631	19%
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
4120540 63270	IRMA CHARGES	\$ 73,430	\$ -	\$ 75,329	\$ (1,899)	103%
4120540 63280	IRMA DEDUCTIBLE	17,000	-	17,000	-	100%
4120540 63310	SENIOR TAX REFUND	6,000	-	-	6,000	0%
TOTAL OTHER CHARGES		96,430	-	92,329	4,101	96%
INTERFUND TRANSFERS						
4120560 66130	TRANS TO DEBT SERVICE FUND	583,685	48,640	97,285	486,400	17%
TOTAL INTERFUND TRANSFERS		583,685	48,640	97,285	486,400	17%

Village of Roselle
 General Capital Projects Fund
 For the period ending February 28, 2018

FUND 41 - GENERAL CAPITAL PROJECTS

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
BUILDING AND GROUNDS						
4140570	70100 BUILDING IMPROVEMENTS	650,000	-	-	650,000	0%
TOTAL BUILDING AND GROUNDS		650,000	-	-	650,000	0%
TRAIN HORN QUIET ZONE						
4140570	70100 TRAIN HORN QUIET ZONE	-	116	116	(116)	0%
TOTAL TRAIN HORN QUIET ZONE		-	116	116	(116)	0%
EMERALD ASH BORER PROGRAM						
4140570	73000 TREE SURVEY	8,000	-	-	8,000	0%
4140570	73100 TREE TREATMENT	9,000	-	-	9,000	0%
4140570	73200 TREE REMOVAL	5,000	-	-	5,000	0%
4140570	73205 TREE PLANTING	19,000	-	-	19,000	0%
TOTAL EMERALD ASH BORER PROGRAM		41,000	-	-	41,000	0%
STREET IMPROVEMENTS						
4140580	70100 STREET SIGN REPLACE PROGRAM	20,000	-	-	20,000	0%
4140580	71100 THERMOPLASTIC MARKING	15,000	-	-	15,000	0%
4140580	71100 STREET IMPROVE PROGRAM	140,000	-	-	140,000	0%
4140580	71110 PAVEMENT EVALUATION	-	-	-	-	0%
4140580	73200 SURFACE TRANSP PROGRAM	477,500	-	47,618	429,882	10%
TOTAL STREET IMPROVEMENTS		652,500	-	47,618	604,882	7%
SIDEWALK REPLACEMENT PROGRAM						
4140570	71100 SIDEWALKS	100,000	-	-	100,000	0%
TOTAL SIDEWALK REPLACEMENT PROGRAM		100,000	-	-	100,000	0%
PARKING LOT IMPROVEMENTS						
4140585	71100 PARKING LOT IMPROVEMENTS	46,000	-	-	46,000	0%
TOTAL PARKING LOT IMPROVEMENTS		46,000	-	-	46,000	0%
MAIN STREET IMPROVEMENTS						
4140570	71100 LIGHTING/PARKING IMPROVE	150,000	-	-	150,000	0%
TOTAL MAIN STREET IMPROVEMENTS		150,000	-	-	150,000	0%
STORMWATER IMPROVEMENTS						
4140590	70100 MISC STORMWATER IMPROVE	100,000	-	-	100,000	0%
TOTAL STORMWATER IMPROVEMENTS		100,000	-	-	100,000	0%
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 2,419,615	\$ 48,756	\$ 237,348	\$ 2,182,267	10%
NET CHANGE IN FUND BALANCE		(687,515)	125,455	98,122		

Village of Roselle
TIF #2 Roselle - Nerge
For the period ending February 28, 2018

FUND 422 - TIF #2 ROSELLE - NERGE

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
PROPERTY TAXES						
42211205	41015 COOK - TIF INCREMENT	\$ 80,000	\$ 12,517	\$ 12,517	\$ 67,483	16%
TOTAL PROPERTY TAXES		<u>80,000</u>	<u>12,517</u>	<u>12,517</u>	<u>67,483</u>	<u>16%</u>
INVESTMENT INCOME						
4211260	46010 INVESTMENT INCOME	-	19	43	(43)	100%
TOTAL INVESTMENT INCOME		<u>-</u>	<u>19</u>	<u>43</u>	<u>(43)</u>	<u>100%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 80,000</u>	<u>\$ 12,536</u>	<u>\$ 12,559</u>	<u>\$ 67,441</u>	<u>16%</u>
EXPENDITURES AND OTHER FINANCING USES						
PERSONNEL						
42220510	60100 REGULAR SALARIES	\$ 6,980	\$ 537	\$ 1,336	\$ 5,644	19%
42220510	60400 PART-TIME SALARIES	5,535	325	855	4,680	15%
42220510	60450 GROUP INSURANCE	785	94	189	597	24%
42220510	60500 FICA	740	52	133	607	18%
42220510	60550 MEDICARE	185	12	31	154	17%
42220510	60600 IMRF	1,760	117	300	1,460	17%
TOTAL PERSONNEL		<u>15,985</u>	<u>1,138</u>	<u>2,842</u>	<u>13,143</u>	<u>18%</u>
CONTRACTUAL						
42220520	61100 ATTORNEY	5,000	-	-	5,000	0%
42220520	61250 AUDITING SERVICES	1,400	-	-	1,400	0%
42220520	61270 OTHER PROFESSIONAL SERVICES	5,000	-	-	5,000	0%
42220520	61700 POSTAGE	-	-	-	-	0%
TOTAL CONTRACTUAL		<u>11,400</u>	<u>-</u>	<u>-</u>	<u>11,400</u>	<u>0%</u>
TIF IMPROVEMENTS/PROJECTS						
42220575	70100 ROSELLE - NERGE PROJECT 1	-	-	-	-	0%
TOTAL TIF IMPROVEMENTS/PROJECTS		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 27,385</u>	<u>\$ 1,138</u>	<u>\$ 2,842</u>	<u>\$ 24,543</u>	<u>10%</u>
NET CHANGE IN FUND BALANCE		52,615	11,399	9,717		

Village of Roselle
TIF #3 Irving - Central
For the period ending February 28, 2018

FUND 423 - TIF #3 IRVING - CENTRAL

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
PROPERTY TAXES						
42311205	41010 DUPAGE - TIF INCREMENT	\$ 80,000	\$ -	\$ -	\$ 80,000	0%
TOTAL PROPERTY TAXES		<u>80,000</u>	<u>-</u>	<u>-</u>	<u>80,000</u>	<u>0%</u>
INVESTMENT INCOME						
42311260	46010 INVESTMENT INCOME	100	43	91	9	91%
TOTAL INVESTMENT INCOME		<u>100</u>	<u>43</u>	<u>91</u>	<u>9</u>	<u>91%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 80,100</u>	<u>\$ 43</u>	<u>\$ 91</u>	<u>\$ 80,009</u>	<u>0%</u>
EXPENDITURES AND OTHER FINANCING USES						
PERSONNEL						
42320510	60100 REGULAR SALARIES	\$ 6,980	\$ 537	\$ 1,336	\$ 5,644	19%
42320510	60400 PART-TIME SALARIES	5,535	325	855	4,680	15%
42320510	60450 EMPLOYEE GROUP INSURANCE	785	94	189	597	24%
42320510	60500 FICA	740	52	133	607	18%
42320510	60550 MEDICARE	185	12	31	154	17%
42320510	60600 IMRF	1,760	117	300	1,460	17%
TOTAL PERSONNEL		<u>15,985</u>	<u>1,138</u>	<u>2,842</u>	<u>13,143</u>	<u>18%</u>
CONTRACTUAL						
42320520	61100 ATTORNEY	5,000	-	-	5,000	0%
42320520	61250 AUDITING SERVICES	1,400	-	-	1,400	0%
42320520	61270 OTHER PROFESSIONAL SERVICES	-	-	-	-	0%
TOTAL CONTRACTUAL		<u>6,400</u>	<u>-</u>	<u>-</u>	<u>6,400</u>	<u>0%</u>
TIF IMPROVEMENTS/PROJECTS						
4230575	70100 IRVING - CENTRAL PROJECT 1	-	-	-	-	0%
TOTAL TIF IMPROVEMENTS/PROJECTS		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 22,385</u>	<u>\$ 1,138</u>	<u>\$ 2,842</u>	<u>\$ 19,543</u>	<u>13%</u>
NET CHANGE IN FUND BALANCE		57,715	(1,095)	(2,751)		

Village of Roselle
Water/Sewer Equipment Replacement Fund
For the period ending February 28, 2018

FUND 52 - WATER/SEWER EQUIPMENT REPLACEMENT FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
OTHER INCOME						
5211245	43012 SALE OF ASSETS - PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	0%
TOTAL OTHER INCOME		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
INVESTMENT INCOME						
5211260	46010 INVESTMENT INCOME	5,000	151	1,865	3,135	37%
5211260	46020 NET CHANGE IN FAIR VALUE	-	(335)	(1,785)	1,785	0%
TOTAL INVESTMENT INCOME		<u>5,000</u>	<u>(184)</u>	<u>80</u>	<u>4,920</u>	<u>2%</u>
INTERFUND TRANSFERS						
5211275	49045 TRANS FROM WATER OPER	59,160	4,930	9,860	49,300	17%
5211275	49050 TRANS FROM SEWER OPER	31,915	2,659	5,325	26,590	17%
TOTAL INTERFUND TRANSFERS		<u>91,075</u>	<u>7,589</u>	<u>15,185</u>	<u>75,890</u>	<u>17%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 96,075</u>	<u>\$ 7,405</u>	<u>\$ 15,265</u>	<u>\$ 80,810</u>	<u>16%</u>
EXPENDITURES AND OTHER FINANCING USES						
PUBLIC WORKS CAPITAL OUTLAY						
5291550	65120 AUTO EQUIPMENT	\$ 228,000	\$ -	\$ -	\$ 228,000	0%
5291550	65150 OTHER MACH/EQUIPMENT	-	-	-	-	0%
TOTAL PUBLIC WORKS CAPITAL OUTLAY		<u>228,000</u>	<u>-</u>	<u>-</u>	<u>228,000</u>	<u>0%</u>
INTERFUND TRANSFERS						
5291560	66180 TRANS TO W/S CAPITAL PROJ	100,000	-	-	100,000	0%
TOTAL INTERFUND TRANSFERS		<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 328,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 328,000</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		(231,925)	7,405	15,265		

Village of Roselle
Water/Sewer Capital Projects Fund
For the period ending February 28, 2018

FUND 53 - WATER/SEWER CAPITAL PROJECTS

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
FEES						
5311225	42060 CAPITAL IMPROVE SURCHARGE	\$ 2,550,750	\$ 204,309	\$ 209,208	\$ 2,341,542	8%
5311225	42065 WATER TAP-ON FEES	10,000	-	850	9,150	9%
5311225	42070 SEWER TAP-ON FEES	5,000	-	-	5,000	0%
TOTAL FEES		2,565,750	204,309	210,058	2,355,692	8%
INVESTMENT INCOME						
5111260	46010 INVESTMENT INCOME	15,000	1,604	3,025	11,975	20%
5111260	46020 NET CHANGE IN FAIR VALUE	-	(1,548)	(6,420)	6,420	0%
TOTAL INVESTMENT INCOME		15,000	56	(3,395)	18,395	-23%
OTHER FINANCING SOURCES						
5311265	47010 IEPA LOAN PROCEEDS	6,393,070	210,915	445,403	5,947,667	7%
TOTAL OTHER FINANCING SOURCES		6,393,070	210,915	445,403	5,947,667	7%
INTERFUND TRANSFERS						
5311275	49075 TRANS FROM W/S EQUIP REPL	100,000	-	-	100,000	0%
TOTAL INTERFUND TRANSFERS		100,000	-	-	100,000	0%
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 9,073,820	\$ 415,281	\$ 652,066	\$ 8,421,754	7%
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
53918240	63405 BACKFLOW PREVENT PROGRAM	\$ 15,000	\$ -	\$ -	\$ 15,000	0%
53918240	64140 2014 IEPA LOAN PRINCIPAL	256,860	-	-	256,860	0%
53918240	64145 2014 IEPA LOAN INTEREST	104,890	-	-	104,890	0%
53918240	64190 2008 GO BONDS PRINCIPAL	50,000	-	-	50,000	0%
53918240	64195 2008 GO BONDS INTEREST	6,790	-	-	6,790	0%
53918240	64198 2008 GO BONDS ADMIN FEE	475	-	-	475	0%
53918240	64250 2016A REFUND BONDS PRINC	15,000	-	-	15,000	0%
53918240	64251 2016A REFUND BONDS INTEREST	69,500	-	-	69,500	0%
53918240	64252 2016A REFUND BONDS ADMIN	475	-	-	475	0%
53918240	64256 IEPA LOAN L17-5418 PRINCIPAL	27,030	-	-	27,030	0%
53918240	64257 IEPA LOAN L17-5418 INTEREST	27,075	-	-	27,075	0%
53918240	64258 IEPA LOAN L17-5419 PRINCIPAL	49,755	-	-	49,755	0%
53918240	64259 IEPA LOAN L17-5419 INTEREST	33,765	-	-	33,765	0%
53918241	64140 2012B DEBT PRINCIPAL	130,000	-	-	130,000	0%
53918241	64145 2012B DEBT INTEREST	18,825	-	-	18,825	0%
53918241	64148 2012B DEBT ADMIN FEE	475	-	-	475	0%
TOTAL OTHER CHARGES		805,915	-	-	805,915	0%
INTERFUND TRANSFERS						
53918260	66130 TRANS TO DEBT SERVICE FUND	96,380	8,032	16,060	80,320	17%
TOTAL INTERFUND TRANSFERS		96,380	8,032	16,060	80,320	17%
WATER MAIN REPLACE PROGRAM (PROJECT 800)						
53918191	71100 CONSTRUCTION	1,050,000	-	-	1,050,000	0%
53918191	71110 ENGINEERING	120,000	-	-	120,000	0%
TOTAL WATER MAIN REPLACEMENT PROGRAM		1,170,000	-	-	1,170,000	0%

Village of Roselle
Water/Sewer Capital Projects Fund
For the period ending February 28, 2018

FUND 53 - WATER/SEWER CAPITAL PROJECTS

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
WATER STORAGE TANKS (PROJECT 801)						
53918191	71100 CONSTRUCTION	400,000	-	-	400,000	0%
53918191	71110 ENGINEERING	32,000	-	-	32,000	0%
TOTAL WATER STORAGE TANKS		432,000	-	-	432,000	0%
TREATMENT PLANT IMPR PROJECTS (PROJECT 600)						
53918292	70100 GENERAL EXPENSES	800,000	-	-	800,000	0%
TOTAL TREATMENT PLANT IMPROV PROJECTS		800,000	-	-	800,000	0%
DEVLIN FACILITIES PLAN (PROJECT 651)						
53918292	71100 CONSTRUCTION	485,250	2,467	2,467	482,783	1%
53918292	71110 ENGINEERING	65,125	-	-	65,125	0%
TOTAL DEVLIN FACILITIES PLAN		550,375	2,467	2,467	547,908	0%
BOTTERMAN FACILITIES PLAN (PROJECT 650)						
53918292	71100 CONSTRUCTION	2,911,520	117,389	117,389	2,794,131	4%
53918292	71110 ENGINEERING	246,075	-	(590)	246,665	0%
TOTAL BOTTERMAN FACILITIES PLAN		3,157,595	117,389	116,799	3,040,796	4%
COLLECTION SYS FACILITIES PLAN (PROJECT 652)						
53918292	71100 CONSTRUCTION	4,198,375	-	-	4,198,375	0%
53918292	71110 ENGINEERING	334,810	-	-	334,810	0%
TOTAL COLLECTION SYSTEM FACILITIES PLAN		4,533,185	-	-	4,533,185	0%
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 11,545,450	\$ 127,888	\$ 135,326	\$ 11,410,124	1%
NET CHANGE IN FUND BALANCE		(2,471,630)	287,393	516,740		

Village of Roselle
Water/Sewer Extension Fund
For the period ending February 28, 2018

FUND 43 - WATER/SEWER EXTENSION FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
INVESTMENT INCOME						
4311260	46010 INVESTMENT INCOME	\$ 750	\$ 44	\$ 92	\$ 658	12%
4311260	46020 NET CHANGE IN FAIR VALUE	-	(348)	(721)	721	0%
TOTAL INVESTMENT INCOME		<u>750</u>	<u>(304)</u>	<u>(629)</u>	<u>1,379</u>	<u>-84%</u>
RECAPTURES						
4311270	48112 39 N GARDEN AVE STREET RECAP	2,980	248	496	2,484	17%
4311270	48141 51 INDIAN HILL DR SEWER	885	74	147	738	17%
TOTAL RECAPTURES		<u>3,865</u>	<u>322</u>	<u>643</u>	<u>3,222</u>	<u>17%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 4,615</u>	<u>\$ 18</u>	<u>\$ 14</u>	<u>\$ 4,601</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		4,615	18	14		

Village of Roselle
 Parking Lot Operating Fund
 For the period ending February 28, 2018

FUND 58 - PARKING LOT OPERATING FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget	
REVENUES AND OTHER FINANCING SOURCES							
FEES							
5811225	42080	PARKING PERMITS	\$ 260,000	\$ 3,784	\$ 153,055	\$ 106,945	59%
5811225	42085	DAILY LOT FEES	91,000	7,686	15,739	75,261	17%
5811225	42090	MAPLE LOT FEES	7,000	80	4,020	2,980	57%
5811225	42095	BOKELMAN LOT PERMITS	700	75	150	550	21%
5811225	42098	ELM/PARK PERMITS	200	150	150	50	75%
TOTAL FEES			<u>358,900</u>	<u>11,775</u>	<u>173,114</u>	<u>185,786</u>	<u>48%</u>
OTHER CHARGES							
5811245	43045	RENTAL-TRAIN STATION VENDOR	5,100	481	963	4,137	19%
TOTAL OTHER CHARGES			<u>5,100</u>	<u>481</u>	<u>963</u>	<u>4,137</u>	<u>19%</u>
GRANTS							
5811250	44060	STATE/LOCAL GRANTS	-	-	-	-	0%
TOTAL GRANTS			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
INVESTMENT INCOME							
5811260	46010	INVESTMENT INCOME	1,000	224	478	522	48%
5811260	46020	NET CHANGE IN FAIR VALUE	-	(174)	(361)	361	
TOTAL INVESTMENT INCOME			<u>1,000</u>	<u>50</u>	<u>118</u>	<u>882</u>	<u>12%</u>
INTERFUND TRANSFERS							
5811275	49020	TRANS FROM INSURANCE FUND	6,765	-	6,765	-	100%
TOTAL INTERFUND TRANSFERS			<u>6,765</u>	<u>-</u>	<u>6,765</u>	<u>-</u>	<u>100%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES			<u>\$ 371,765</u>	<u>\$ 12,306</u>	<u>\$ 180,960</u>	<u>\$ 190,805</u>	<u>49%</u>
EXPENDITURES AND OTHER FINANCING USES							
PERSONNEL							
5860510	60100	REGULAR SALARIES	\$ 102,485	\$ 6,789	\$ 18,091	\$ 84,394	18%
5860510	60200	OVERTIME	2,500	52	234	2,266	9%
5860510	60300	SICK BUY BACK	1,000	417	417	583	42%
5860510	60400	PART-TIME SALARIES	295	453	809	(514)	274%
5860510	60450	EMPLOYEE GROUP INSURANCE	25,850	1,284	2,878	22,972	11%
5860510	60500	FICA	6,445	467	1,186	5,259	18%
5860510	60550	MEDICARE	1,535	109	278	1,257	18%
5860510	60600	IMRF	14,435	974	2,504	11,931	17%
5860510	60755	RETIREMENT MEDICAL CONTRIB	70	5	11	59	15%
TOTAL PERSONNEL			<u>154,615</u>	<u>10,551</u>	<u>26,408</u>	<u>128,207</u>	<u>17%</u>
CONTRACTUAL							
5860520	61350	FACILITIES MAINTENANCE	5,580	511	836	4,744	15%
5860520	61370	GROUND MAINTENANCE	15,000	-	-	15,000	0%
5860520	61570	PARKING LOT IMPROVEMENTS	5,000	-	-	5,000	0%
5860520	61640	PRINTING/DUPLICATING	2,500	-	-	2,500	0%
5860520	61650	TELEPHONE	1,800	-	-	1,800	0%
5860520	61660	ELECTRICITY	15,000	1,322	1,322	13,678	9%

Village of Roselle
 Parking Lot Operating Fund
 For the period ending February 28, 2018

FUND 58 - PARKING LOT OPERATING FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
5860520	61670 NATURAL GAS	4,000	542	542	3,458	14%
5860520	61700 POSTAGE	500	16	58	442	12%
5860520	61735 SNOW REMOVAL - LOTS	22,000	7,595	9,915	12,085	45%
5860520	61740 SNOW REMOVAL - SIDEWALKS	17,000	6,017	9,482	7,518	56%
5860520	61765 RENTAL - METRA LOT	14,620	-	-	14,620	0%
5860520	61790 OTHER CONTRACTUAL	16,500	921	6,315	10,185	38%
5860520	61971 IT USER CHARGE	6,565	299	1,584	4,981	24%
TOTAL CONTRACTUAL		126,065	17,223	30,053	96,012	24%
COMMODITIES						
5860530	62110 OFFICE SUPPLIES	700	-	-	700	0%
5860530	62120 HARDWARE/SOFTWARE	1,000	-	-	1,000	0%
5860530	62140 AUTO FUEL	2,050	170	170	1,880	8%
5860530	62270 FACILITIES MAINT SUPPLIES	1,000	-	-	1,000	0%
TOTAL COMMODITIES		4,750	170	170	4,580	4%
OTHER CHARGES						
5860540	63270 IRMA CHARGES	8,640	-	7,533	1,107	87%
5860540	63280 IRMA DEDUCTIBLE	2,000	-	2,000	-	100%
TOTAL OTHER CHARGES		10,640	-	9,533	1,107	90%
INTERFUND TRANSFERS						
5860560	66100 TRANS TO EQUIP REPLACE FUND	8,250	687	1,380	6,870	17%
5860560	66140 TRANS TO PARKING LOT CAPITAL	46,000	-	-	46,000	0%
TOTAL INTERFUND TRANSFERS		54,250	687	1,380	52,870	3%
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 350,320	\$ 28,631	\$ 67,543	\$ 282,777	19%
NET CHANGE IN FUND BALANCE		21,445	(16,325)	113,417		

Village of Roselle
 Parking Lot Capital Projects Fund
 For the period ending February 28, 2018

FUND 59 - PARKING LOT CAPITAL FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
INVESTMENT INCOME						
5911260	46010 INVESTMENT INCOME	\$ 50	\$ 8	\$ 16	\$ 34	32%
TOTAL INVESTMENT INCOME		<u>50</u>	<u>8</u>	<u>16</u>	<u>34</u>	<u>32%</u>
INTERFUND TRANSFERS						
5911275	49035 TRANS FROM PARKING LOT OP	46,000	-	-	46,000	0%
TOTAL INTERFUND TRANSFERS		<u>46,000</u>	<u>-</u>	<u>-</u>	<u>46,000</u>	<u>0%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 46,050</u>	<u>\$ 8</u>	<u>\$ 16</u>	<u>\$ 46,034</u>	<u>0%</u>
EXPENDITURES AND OTHER FINANCING USES						
PARKING LOT IMPROVEMENTS						
5960585	71100 PARKING LOT IMPROVEMENTS	\$ 46,000	\$ -	\$ -	\$ 46,000	0%
TOTAL PARKING LOT IMPROVEMENTS		<u>46,000</u>	<u>-</u>	<u>-</u>	<u>46,000</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 46,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,000</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		50	8	16		

Village of Roselle
Insurance Fund - Health Insurance
For the period ending February 28, 2018

FUND 61 - INSURANCE FUND - HEALTH INSURANCE

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
OTHER CHARGES						
6112245 43083	EMPLOYER MISC HLTH CONTRIB	\$ 151,110	\$ 13,003	\$ 13,003	\$ 138,107	9%
6112245 43084	LIFE INSURANCE	23,250	1,826	3,566	19,684	15%
6112245 43085	OPTIONAL LIFE INSURANCE	14,700	1,237	2,475	12,225	17%
6112245 43086	LOCAL 150 EMPLOYER CONTRIB	425,400	35,450	70,900	354,500	17%
6112245 43087	PPO EMPLOYER CONTRIB	675,855	49,601	98,619	577,236	15%
6112245 43088	HMO EMPLOYER CONTRIB	185,715	17,209	31,450	154,265	17%
6112245 43089	DENTAL EMPLOYER CONTRIB	78,455	5,771	11,271	67,184	14%
6112245 43090	PPO EMPLOYEE CONTRIB	125,105	9,241	18,417	106,688	15%
6112245 43091	HMO EMPLOYEE CONTRIB	33,180	3,221	5,866	27,314	18%
6112245 43092	DENTAL EMPLOYEE CONTRIB	14,435	1,073	2,098	12,337	15%
6112245 43093	VISION EMPLOYEE CONTRIB	4,000	375	709	3,291	18%
6112245 43095	RETIREE INSURANCE CONTRIB	120,705	9,838	21,792	98,913	18%
TOTAL OTHER CHARGES		1,851,910	147,845	280,166	1,571,744	15%
INVESTMENT INCOME						
6112260 46010	INVESTMENT INCOME	1,500	23	433	1,067	29%
6112260 46020	NET CHANGE IN FAIR VALUE	-	(348)	(721)	721	
TOTAL INVESTMENT INCOME		1,500	(325)	(288)	1,788	-19%
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 1,853,410	\$ 147,520	\$ 279,878	\$ 1,573,532	15%
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
61201240 62305	WELLNESS PROGRAM	\$ 2,500	\$ -	\$ -	\$ 2,500	0%
61201240 63230	LIFE INSURANCE	37,950	6,038	9,089	28,861	24%
61201240 63240	HEALTH INSURANCE	1,148,965	85,923	167,991	980,974	15%
61201240 63245	LOCAL 150 INSURANCE	425,400	35,450	106,350	319,050	25%
61201240 63250	DENTAL INSURANCE	92,890	13,762	21,030	71,860	23%
61201240 63251	VISION INSURANCE	4,000	719	1,091	2,909	27%
61201240 63255	RETIREE INSURANCE	120,705	12,016	23,461	97,244	19%
61201240 63260	OPT OUT PROGRAM	19,500	-	12,601	6,899	65%
TOTAL OTHER CHARGES		1,851,910	153,908	341,614	1,510,296	18%
INTERFUND TRANSFERS						
61201260 66110	TRANS TO GENERAL FUND	177,580	-	177,580	-	100%
61201260 66145	TRANS TO PARKING LOT OPER	3,770	-	3,770	-	100%
61201260 66190	TRANS TO W/S OPER FUND	48,650	-	48,650	-	100%
TOTAL INTERFUND TRANSFERS		230,000	-	230,000	-	100%
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 2,081,910	\$ 153,908	\$ 571,614	\$ 1,510,296	27%
NET CHANGE IN FUND BALANCE		(228,500)	(6,388)	(291,736)		

Village of Roselle
Insurance Fund - IRMA
For the period ending February 28, 2018

FUND 61 - INSURANCE FUND - IRMA

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
CHARGES FOR SERVICE						
6113240	42305 RISK MANAGEMENT	\$ 470,900	\$ -	\$ 476,646	\$ (5,746)	101%
TOTAL CHARGES FOR SERVICE		<u>470,900</u>	<u>-</u>	<u>476,646</u>	<u>(5,746)</u>	<u>101%</u>
OTHER CHARGES						
6113245	43057 IRMA RESERVE SURPLUS	90,000	-	-	90,000	0%
TOTAL OTHER CHARGES		<u>90,000</u>	<u>-</u>	<u>-</u>	<u>90,000</u>	<u>0%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 560,900</u>	<u>\$ -</u>	<u>\$ 476,646</u>	<u>\$ 84,254</u>	<u>85%</u>
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
61201340	63270 IRMA CHARGES	\$ 460,900	\$ 721	\$ 461,076	\$ (176)	100%
61201340	63280 IRMA DEDUCTIBLE	100,000	3,910	3,910	96,090	4%
TOTAL OTHER CHARGES		<u>560,900</u>	<u>4,631</u>	<u>464,986</u>	<u>95,914</u>	<u>83%</u>
INTERFUND TRANSFERS						
61201260	66110 TRANS TO GENERAL FUND	59,600	-	59,600	-	100%
61201260	66120 TRANS TO GEN CAPITAL PROJ	25,465	-	25,465	-	100%
61201260	66145 TRANS TO PARKING LOT OPER	2,995	-	2,995	-	100%
61201260	66190 TRANS TO W/S OP FUND	41,940	-	41,940	-	100%
TOTAL INTERFUND TRANSFERS		<u>130,000</u>	<u>-</u>	<u>130,000</u>	<u>-</u>	<u>100%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 690,900</u>	<u>\$ 4,631</u>	<u>\$ 594,986</u>	<u>\$ 95,914</u>	<u>86%</u>
NET CHANGE IN FUND BALANCE		(130,000)	(4,631)	(118,340)		

Village of Roselle
IT Fund
For the period ending February 28, 2018

FUND 64 - IT INTERNAL SERVICE FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
CHARGES FOR SERVICE						
6411240 42351	GENERAL GOVERNMENT	\$ 76,980	\$ 3,507	\$ 18,576	\$ 58,404	24%
6411240 42352	PUBLIC SAFETY	312,490	14,236	75,396	237,094	24%
6411240 42353	HIGHWAYS AND STREETS	63,405	2,888	15,298	48,107	24%
6411240 42356	WATER & SEWER	196,900	8,970	47,508	149,392	24%
6411240 42357	PARKING LOT	6,565	299	1,584	4,981	24%
TOTAL CHARGES FOR SERVICE		<u>656,340</u>	<u>29,902</u>	<u>158,362</u>	<u>497,978</u>	<u>24%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 656,340</u>	<u>\$ 29,902</u>	<u>\$ 158,362</u>	<u>\$ 497,978</u>	<u>24%</u>
EXPENDITURES AND OTHER FINANCING USES						
CONTRACTUAL						
6420520 61290	COMPUTER CONSULTING SERV	\$ 248,550	\$ 20,538	\$ 61,615	\$ 186,935	25%
6420520 61295	WEBSITE MAINTENANCE	5,600	285	1,680	3,920	30%
6420520 61320	OFFICE EQUIPMENT MAINT	69,250	-	42,061	27,189	61%
6420520 61650	TELEPHONE	44,200	-	11,626	32,574	26%
6420520 61790	OTHER CONTRACTUAL	42,300	360	360	41,940	1%
TOTAL CONTRACTUAL		<u>409,900</u>	<u>21,183</u>	<u>117,342</u>	<u>292,558</u>	<u>29%</u>
COMMODITIES						
6420530 62110	OFFICE SUPPLIES	3,000	40	40	2,960	1%
6420530 62120	HARDWARE/SOFTWARE	120,740	8,679	38,075	82,666	32%
TOTAL COMMODITIES		<u>123,740</u>	<u>8,719</u>	<u>38,115</u>	<u>85,626</u>	<u>31%</u>
CAPITAL OUTLAY						
6420550 65135	COMPUTERS	119,000	-	-	119,000	0%
6420550 65150	OTHER MACHINERY & EQUIP	3,700	-	2,905	795	79%
TOTAL CAPITAL OUTLAY		<u>122,700</u>	<u>-</u>	<u>2,905</u>	<u>119,795</u>	<u>2%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 656,340</u>	<u>\$ 29,902</u>	<u>\$ 158,362</u>	<u>\$ 497,978</u>	<u>24%</u>
NET CHANGE IN FUND BALANCE		-	-	-	-	-

Village of Roselle
Police Pension Fund
For the period ending February 28, 2018

FUND 71 - POLICE PENSION FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
STATE SHARED TAXES						
7111215	41210 PERS PROPERTY REPLACE TAX	\$ 4,000	\$ -	\$ 560	\$ 3,440	14%
TOTAL STATE SHARED TAXES		<u>4,000</u>	<u>-</u>	<u>560</u>	<u>3,440</u>	<u>14%</u>
OTHER CHARGES						
7111245	43100 EMPLOYEE CONTRIBUTIONS	-	21,322	54,589	(54,589)	0%
7111245	43110 EMPLOYER CONTRIBUTIONS	1,234,650	25,367	36,623	1,198,027	3%
7111245	43115 PORTABILITY CONTRIBUTIONS	1,000	-	-	1,000	0%
TOTAL OTHER CHARGES		<u>1,235,650</u>	<u>46,689</u>	<u>91,212</u>	<u>1,144,438</u>	<u>7%</u>
INVESTMENT INCOME						
7111260	46010 INVESTMENT INCOME	1,800,000	-	27,297	1,772,703	2%
7111260	46020 NET CHANGE IN FAIR VALUE	-	-	648,437	(648,437)	0%
TOTAL INVESTMENT INCOME		<u>1,800,000</u>	<u>-</u>	<u>675,734</u>	<u>1,124,266</u>	<u>38%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 3,039,650</u>	<u>\$ 46,689</u>	<u>\$ 767,506</u>	<u>\$ 2,272,144</u>	<u>25%</u>
EXPENDITURES AND OTHER FINANCING USES						
PERSONNEL						
71510	60900 PENSION PAYMENTS	\$ 2,050,000	\$ -	\$ 164,488	\$ 1,885,512	8%
71510	60925 PORTABILITY PAYMENTS	10,000	-	-	10,000	0%
71510	60950 CONTRIBUTION REFUND	10,000	-	-	10,000	0%
TOTAL PERSONNEL		<u>2,070,000</u>	<u>-</u>	<u>164,488</u>	<u>1,905,512</u>	<u>8%</u>
CONTRACTUAL						
71520	61130 LEGAL SERVICES	5,000	-	760	4,240	15%
71520	61150 INVESTMENT ADVISORY FEES	115,000	-	26,539	88,461	23%
71520	61180 MEDICAL	500	-	-	500	0%
71520	61270 OTHER PROFESSIONAL SERVICES	13,790	-	870	12,920	6%
71520	61680 TRAINING/MEETINGS	5,000	-	-	5,000	0%
71520	61700 POSTAGE	50	-	-	50	0%
71520	61710 MEMBERSHIPS	800	-	-	800	0%
71520	61790 OTHER CONTRACTUAL	8,580	-	915	7,665	11%
TOTAL CONTRACTUAL		<u>148,720</u>	<u>-</u>	<u>29,084</u>	<u>119,636</u>	<u>20%</u>
COMMODITIES						
71530	62110 OFFICE SUPPLIES	200	-	-	200	0%
TOTAL COMMODITIES		<u>200</u>	<u>-</u>	<u>-</u>	<u>200</u>	<u>0%</u>
OTHER CHARGES						
71540	63275 LIABILITY INSURANCE	4,000	-	-	4,000	0%
71540	63400 DOI REPORT FILING	4,810	-	-	4,810	0%
TOTAL OTHER CHARGES		<u>8,810</u>	<u>-</u>	<u>-</u>	<u>8,810</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 2,227,730</u>	<u>\$ -</u>	<u>\$ 193,573</u>	<u>\$ 2,034,157</u>	<u>9%</u>
NET CHANGE IN FUND BALANCE		811,920	46,689	573,933		

Village of Roselle
Firefighters' Pension Fund
For the period ending February 28, 2018

FUND 72 - FIREFIGHTERS' PENSION FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
STATE SHARED TAXES						
7211215	41210 PERS PROPERTY REPLACE TAX	\$ 900	\$ -	\$ 131	\$ 769	15%
TOTAL STATE SHARED TAXES		<u>900</u>	<u>-</u>	<u>131</u>	<u>769</u>	<u>15%</u>
OTHER INCOME						
7211245	43100 EMPLOYEE CONTRIBUTIONS	-	7,312	18,333	(18,333)	0%
7211245	43110 EMPLOYER CONTRIBUTIONS	318,000	5,912	8,522	309,478	3%
TOTAL OTHER INCOME		<u>318,000</u>	<u>13,224</u>	<u>26,855</u>	<u>291,145</u>	<u>8%</u>
INVESTMENT INCOME						
7111260	46010 INVESTMENT INCOME	341,020	19	11,053	329,967	3%
7111260	46020 NET CHANGE IN FAIR VALUE	-	-	95,652	(95,652)	0%
TOTAL INVESTMENT INCOME		<u>341,020</u>	<u>19</u>	<u>106,704</u>	<u>234,316</u>	<u>31%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 659,920</u>	<u>\$ 13,243</u>	<u>\$ 133,690</u>	<u>\$ 526,230</u>	<u>20%</u>
EXPENDITURES AND OTHER FINANCING USES						
PERSONNEL						
72510	60900 PENSION PAYMENTS	\$ 402,665	\$ -	\$ 24,088	\$ 378,577	6%
72510	60950 CONTRIBUTION REFUND	-	-	-	-	0%
TOTAL PERSONNEL		<u>402,665</u>	<u>-</u>	<u>24,088</u>	<u>378,577</u>	<u>6%</u>
CONTRACTUAL						
72520	61130 LEGAL SERVICES	500	-	-	500	0%
72520	61150 INVESTMENT ADVISORY FEES	20,000	-	5,320	14,680	27%
72520	61180 MEDICAL	500	-	-	500	0%
72520	61270 OTHER PROFESSIONAL SERVICES	500	-	-	500	0%
72520	61680 TRAINING/MEETINGS	2,000	-	-	2,000	0%
72520	61710 MEMBERSHIPS	1,000	-	795	205	80%
TOTAL CONTRACTUAL		<u>24,500</u>	<u>-</u>	<u>6,115</u>	<u>18,385</u>	<u>25%</u>
OTHER CHARGES						
72540	63400 DOI REPORT FILING	1,295	-	-	1,295	0%
TOTAL OTHER CHARGES		<u>1,295</u>	<u>-</u>	<u>-</u>	<u>1,295</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 428,460</u>	<u>\$ -</u>	<u>\$ 30,203</u>	<u>\$ 398,257</u>	<u>7%</u>
NET CHANGE IN FUND BALANCE		231,460	13,243	103,487		