

Memo

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

From: Tom Dahl, Finance Director

Date: March 22, 2021

Re: February 2021 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 2021 Budget and the FY 2021 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	2021 Budget	February Actual	2021 Actual	% of Budget
PROPERTY TAXES/ROAD/BRIDGE TAXES	\$6,077,570	\$68,591	\$85,967	1.4%
STATE SHARED TAXES	6,662,680	601,770	1,191,309	17.9%
SALES TAX	3,227,745	248,033	498,942	15.5%
INCOME TAX	2,580,645	255,164	496,517	19.2%
LOCAL TAXES	778,940	38,548	88,834	11.4%
EATING ESTABLISHMENT TAX	403,700	34,385	68,792	17.0%
VIDEO GAMING TAX	275,560	0	12,835	4.7%
FEES	347,280	9,913	17,541	5.1%
BUILDING PERMITS	250,000	4,967	8,072	3.2%
LICENSES	932,150	8,903	14,747	1.6%
VEHICLE STICKERS	660,000	2,914	6,378	1.0%
FINES	507,500	26,355	59,480	11.7%
COURT FINES	170,000	5,804	15,851	9.3%
TRAFFIC SIGNAL ENFORCEMENT	35,000	7,443	17,598	50.3%
TOW FINES	65,000	5,000	7,500	11.5%
LOCAL FINES	180,000	4,323	11,485	6.4%
COMMUNITY DEVEL. FINES	10,000	525	1,040	10.4%
CHARGES FOR SERVICES	1,732,185	179,463	327,659	18.9%
ROSELLE FIRE PROTECTION DIST	813,610	67,801	135,602	16.7%
AMBULANCE BILLING	580,000	83,530	136,934	23.6%
OTHER INCOME	442,595	81,602	158,803	35.9%
CABLE TV FRANCHISE	332,000	79,961	79,961	24.1%
GRANTS/DONATIONS/FUND RAISERS	156,500	0	2,750	1.8%
INVESTMENT INCOME	115,000	1,002	4,042	-3.5%
INTEREST INCOME	115,000	8,152	9,393	8.2%
NET CHANGE IN FAIR VALUE	0	9,154	13,435	0.0%
INTERFUND TRANSFERS	300,000	0	0	0.0%
TOTAL REVENUE	\$18,052,400	\$1,014,143	\$1,943,048	10.76%

- Overall, revenues are 11% of budget projections. As noted, revenues are cyclical throughout the year due to the nature of some of the Village's major revenues such

as property taxes, sales tax, vehicle stickers, etc. 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	2021 Budget	Jan - Feb Budget	Jan - Feb Actual	\$ Difference
PROPERTY TAXES/ROAD/BRIDGE TAXES	\$6,077,570	\$121,195	\$85,967	(35,228)
STATE SHARED TAXES				
REPLACEMENT TAX (PPRT)	30,000	4,020	5,290	1,270
SALES TAX	3,227,745	570,955	498,942	(72,013)
INCOME TAX	2,580,645	491,420	496,517	5,097
LOCAL USE TAX	808,090	137,185	186,016	48,831
LOCAL TAXES				
VIDEO GAMING TAX	275,560	45,598	12,835	(32,763)
FEES				
BUILDING PERMITS	250,000	14,710	8,072	(6,638)
LICENSES				
BUSINESS LICENSES	105,000	2,903	1,654	(1,249)
VEHICLE STICKERS	660,000	4,569	6,378	1,809
CHARGES FOR SERVICES				
ROSELLE FIRE PROT DISTRICT	813,610	135,602	135,602	0
AMBULANCE BILLING	580,000	101,249	136,934	35,686
OTHER INCOME				
CABLE TV FRANCHISE	332,000	86,947	79,961	(6,986)
ALL OTHER REVENUES	2,312,180	385,363	\$288,880	(96,483)
TOTAL	<u>\$18,052,400</u>	<u>2,101,715</u>	<u>\$1,943,048</u>	<u>(158,667)</u>

- State Shared Taxes – State Shared Taxes consist of Personal Property Replacement Tax, Sales Tax, Income Tax, Local Use Tax and Cannabis Use Tax. Total receipts for February were \$601,770 or 9.0% of the budgeted amount. The Sales Tax received in February was for November sales and was 2.8% lower than the amount received for the same period last year. Income Tax was 18.9% higher and Local Use Tax was 40.0% higher than last February.
- Local Taxes – Eating establishment, video gaming and hotel/motel tax make up most of the revenues collected in this category. Total receipts for February were \$38,548 or 4.9% of budget. Video Gaming was halted in November so no revenue was received in February for December gaming.
 - Shown below is a table displaying the top ten restaurants in eating establishment tax. These 10 restaurants accounted for 56% (\$19,188) of the total collected to-date eating establishment tax for January sales. Eating Establishment Tax revenues have performed better than expected so far. December eating tax was down 10.8% compared to 2020 due to the closure of inside dining again. Starting January 1 market facilitators, such as DoorDash, GrubHub and Uber Eats, are required to collect and remit state and local sales tax. Therefore these facilitators will start to appear on our eating tax reports.

Italian Pizza Kitchen
Pop's Pizza & Sports Bar
DoorDash
McDonald's
Rosario's
Rookie's
Southern Cafe
Brunch Cafe
Starbucks Coffee
Noodles Delight

- Fees – The revenues reported in the Fees category are almost 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 \$9,913 and building fees made up \$4,967 of this amount.
- Licenses – Business licenses, alarm licenses, liquor licenses and vehicle stickers are the main revenues reported in this category. The Village collected \$8,903 in February for licenses, mainly for Alarm Licenses (\$6,540).
- 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 \$179,463 in charges for services in February.
- Other Income - \$81,602 or 18.4% of the budget was collected in February. This category is more cyclical than the other categories due to the quarterly collection of cable franchise fees.
- Investment income of (\$1,002) includes interest received, \$8,152 and the change in fair value of Village investments (\$9,154). 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.

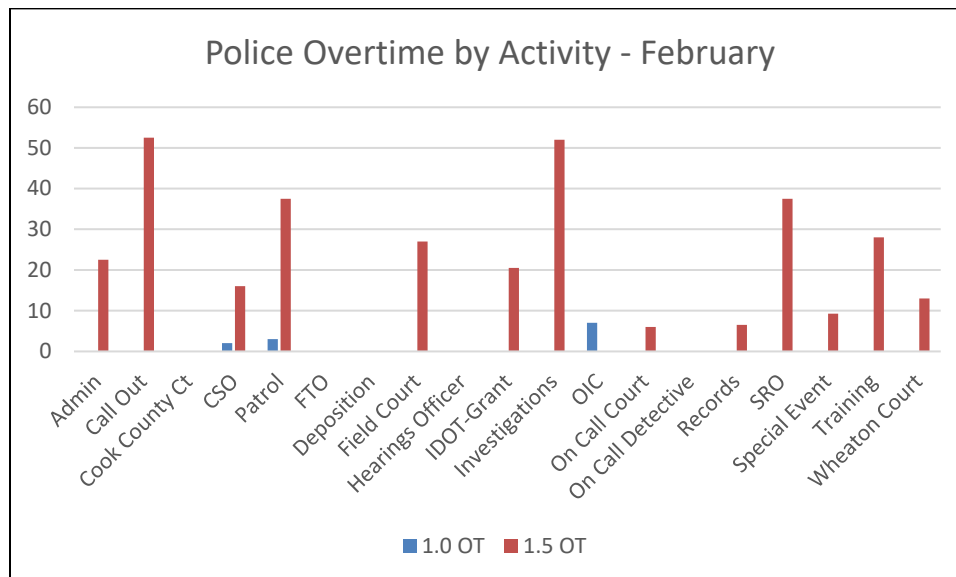
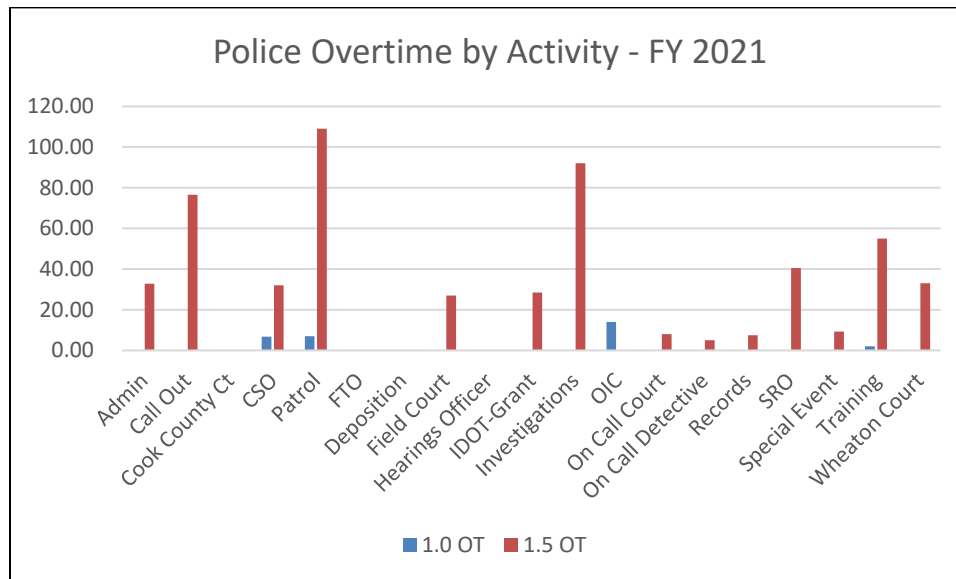
General Fund Expenditure Overview

GENERAL FUND	2021 Budget	February Actual	2021 Actual	% of Budget
REVENUE	\$18,052,400	\$1,014,143	\$1,943,048	10.76%
PERSONNEL SERVICES	\$13,257,090	\$831,521	\$1,670,373	12.60%
<i>SALARIES</i>	6,883,375	506,686	1,023,113	14.86%
<i>OVERTIME</i>	542,780	45,167	76,144	14.03%
<i>ALLOWANCES</i>	20,700	1,050	2,750	13.29%
<i>HOLIDAY PAY</i>	145,115	0	58,098	40.04%
<i>SICK BUYBACK</i>	127,900	54,129	72,863	56.97%
<i>PART-TIME</i>	552,105	31,497	64,312	11.65%
<i>HEALTH INSURANCE</i>	1,310,695	87,532	177,664	13.55%
<i>FICA/MCARE</i>	630,250	47,719	96,999	15.39%
<i>IMRF</i>	353,550	28,610	58,408	16.52%
<i>POLICE PENSION</i>	1,902,945	19,505	25,754	1.35%
<i>FIRE PENSION</i>	758,135	7,488	9,884	1.30%
<i>ICMA CONTRIBUTIONS</i>	11,030	848	1,697	15.38%
<i>RETIRE MEDICAL CONTRIB</i>	18,510	1,289	2,687	14.52%
CONTRACTUAL	3,403,240	236,848	431,751	12.69%
COMMODITIES	658,840	87,856	92,155	13.99%
OTHER CHARGES	243,900	2,088	145,908	59.82%
CAPITAL OUTLAY	46,985	16,016	16,016	34.09%
INTERFUND TRANSFERS	440,000	36,667	73,330	16.67%
TOTAL EXPENSE	\$18,050,055	\$1,210,995	\$2,429,532	13.46%
TOTAL SURPLUS/(DEFICIT)	\$2,345	(\$196,853)	(\$486,484)	

- Overall, General Fund expenditures are 13.5% of budget projections.
- General Fund FY 2021 personnel services are 12.6% of budget. The Salaries line item should be at 15.4% (4 pay periods out of 26) at this time but expenditures are at 14.9% or \$35,868 lower than expected.
- Overtime costs are 14% 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. Public Works is higher due to the large number of snow events in January and February that fell on the weekends and during the overnight hours. The chart below breaks down overtime between Police, Fire and Public Works.

Department	Budget	Actual	% of Budget
Police	362,300	24,170	6.7%
Fire	121,580	20,043	16.5%
Public Works	57,600	31,693	55.0%
	<u>541,480</u>	<u>75,906</u>	<u>14.0%</u>

The charts below displays the Police Department overtime by activity and by the type of overtime, straight OT (1.0 OT) or time and a half (1.5 OT) for the year and the month of February.



- Holiday pay reflects the contractual commitment to the Police Department to pay all officers and CSOs 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 2021 are 12.7% of budget and \$29,432 lower than the same period in FY 2020.
- Commodities are 14% of budget and \$40,252 higher than the same period in FY 2020 due to the purchase of SCBA equipment in the Fire 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 2021 budget by department and the difference between FY 2020 and FY 2021 actual year to date expenditures. Most departments are lower than FY 2020 due to the IT User Charge. Community Development is lower due to a decrease in budgeted salaries due to the director vacancy. Public Works is higher due to an increase in the amount of overtime because of the never ending snowstorms.

General Fund	Prior Year Comparison				
	2021 Budget	FY 2020 YTD Actual	FY 2021 YTD Actual	Dollar Difference	% Change
REVENUE	\$18,052,400	\$1,985,342	\$1,943,048	-\$42,294	-2.1%
EXPENDITURES					
ELECTED OFFICIALS	183,740	23,063	21,382	(1,682)	-7.3%
ADMINISTRATION	807,560	128,380	121,406	(6,974)	-5.4%
FINANCE	433,910	55,991	55,656	(334)	-0.6%
COMMUNITY DEVELOPMENT	573,355	98,069	61,521	(36,548)	-37.3%
POLICE	8,546,395	1,065,564	1,057,645	(7,919)	-0.7%
FIRE	5,119,695	694,489	738,482	43,993	6.3%
FIRE & POLICE COMMISSION	30,760	435	2,602	2,167	498.1%
PUBLIC WORKS	2,354,640	329,433	370,838	41,405	12.6%
TOTAL EXPENDITURES	\$18,050,055	\$2,395,424	\$2,429,532	\$34,108	1.4%
GRAND TOTAL SURPLUS (DEFICIT)	2,345	(410,082)	(486,484)	(76,402)	

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	2021 Budget	February Actual	2021 Actual	% of Budget
	OPERATING FEES	\$6,985,750	\$500,704	\$1,136,031
WATER REVENUE	4,227,465	297,587	675,564	15.98%
SEWER REVENUE	2,758,285	203,117	460,467	16.69%
FINES	97,500	5,917	13,770	14.12%
LATE FEES	85,000	5,897	13,625	16.03%
TURN ON FEES	3,000	25	100	3.33%
RED TAG DELIVERY FEES	9,500	45	45	0.47%
CHARGES FOR SERVICES	6,000	700	700	11.67%
OTHER INCOME	765	1,048	1,317	172.19%
INVESTMENT INCOME	50,000	786	15,308	30.62%
TOTAL REVENUE	\$7,140,015	\$507,582	\$1,167,126	16.35%

- Water and sewer operating fees are 16.4% of budget projections in February.

- Fines collected in February were \$5,917 or 6.1% of budget.
- Water consumption billed in February for January usage, was 15.1% (6,298,200 gallons) lower compared to the same period last year with all service classes showing a decrease except for Utility. There were 5 fewer billing days (15.6% decrease), accounting for most of the difference. If you recall, there were extra billing days last month due to the New Year holiday. Revenue in February decreased by 14.7% (\$51,329). The Village billed \$297,587 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 2020 Gallons	January 2021 Gallons	January 2020 Dollar	January 2021 Dollar
Commercial	5,582,096	4,345,765	\$46,936	\$36,906
Government	941,710	400,281	6,935	2,736
Utility Meter	6,136	7,174	1,850	1,838
Residential	35,140,844	30,626,639	293,134	256,123
Village	10,066	2,793	115	38
Total:	41,680,852	35,382,652	\$348,970	\$297,641

Water and Sewer Operating Expense Overview

W/S OPERATING	2021 Budget	February Actual	2021 Actual	% of Budget
REVENUE	\$7,140,015	\$507,582	\$1,167,126	16.35%
PERSONNEL SERVICES	2,607,145	188,721	388,873	14.92%
<i>SALARIES</i>	1,670,215	117,312	247,968	14.85%
<i>OVERTIME</i>	79,000	6,541	12,503	15.83%
<i>ALLOWANCES</i>	6,600	50	100	1.52%
<i>SICK BUYBACK</i>	52,000	9,982	14,849	28.55%
<i>PART-TIME</i>	12,670	980	1,850	14.60%
<i>HEALTH INSURANCE</i>	394,485	25,188	52,664	13.35%
<i>FICA/MCARE</i>	138,460	10,171	20,916	15.11%
<i>IMRF</i>	244,810	17,887	36,793	15.03%
<i>RETIRE MEDICAL CONTRIB</i>	8,905	611	1,230	13.81%
CONTRACTUAL	3,949,665	228,698	262,532	6.65%
COMMODITIES	307,455	9,713	11,668	3.80%
OTHER CHARGES	113,060	0	80,560	71.25%
CAPITAL OUTLAY	101,400	0	0	0.00%
INTERFUND TRANSFERS	150,000	12,500	25,000	16.67%
CAPITAL IMPRVMT SANITARY	330,000	0	0	0.00%
TOTAL EXPENSE	\$7,558,725	\$439,632	\$768,634	10.17%
TOTAL SURPLUS/(DEFICIT)	(\$418,710)	\$67,950	\$398,492	

- Both Water and Sewer Divisions are operating within target levels of the adopted FY 2021 budget. The Water Division is operating at 10% of budget and the Sewer Division is operating at 10% of budget.
- Sick buyback is paid out in February each year and during retirements.

Village of Roselle
 General Fund Balance Sheet
 As of February 28, 2021

Classification	Current YTD Balance
ASSETS	
<i>Current Assets</i>	
Cash	5,332,086
Investments	3,747,477
	9,079,563
<i>Current Assets Totals</i>	
<i>Current Receivables</i>	
Property Tax Receivable	5,949,087
Other Receivables	236,842
Intergovernmental Receivables	1,072,908
Prepays	158,443
	7,417,279
<i>Current Receivables Totals</i>	
ASSETS TOTALS	
	16,496,842
LIABILITIES AND FUND EQUITY	
LIABILITIES	
<i>Current Liabilities</i>	
Payroll Liabilities	296,250
Deferred Revenue	5,949,845
Due to Others	503,580
Accounts Payable	2,315
	6,751,990
<i>Current Liabilities Totals</i>	
LIABILITIES TOTALS	
	6,751,990
FUND EQUITY	
Fund Balance	10,231,336
	10,231,336
DECEMBER 31, 2020 FUND BALANCE	
Fund Revenues	(1,943,048)
Fund Expenditures	2,429,532
	9,744,852
CURRENT FUND BALANCE	
LIABILITIES AND FUND EQUITY	
	16,496,842

Village of Roselle
 General Fund Income Statement
 For the period ending February 28, 2021

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUE					
<i>Taxes</i>					
Property Tax	\$5,938,570	\$67,373	\$84,355	\$5,854,215	1
Road & Bridge Tax	139,000	1,218	1,611	137,389	1
<i>Taxes Totals</i>	<u>6,077,570</u>	<u>68,591</u>	<u>85,967</u>	<u>5,991,603</u>	<u>1%</u>
<i>State Shared Taxes</i>					
Personal Property Replacement Tax	30,000	583	5,290	24,710	18
Sales Tax	3,227,745	248,033	498,942	2,728,803	16
Income Tax	2,580,645	255,164	496,517	2,084,128	19
Local Use Tax	808,090	95,963	186,016	622,074	23
Cannabis Use Tax	16,200	2,026	4,543	11,657	28
<i>State Shared Taxes Totals</i>	<u>6,662,680</u>	<u>601,770</u>	<u>1,191,309</u>	<u>5,471,371</u>	<u>18%</u>
<i>Local Taxes</i>					
Pull Tab Tax	1,100	0	0	1,100	0
Auto Rental Tax	1,100	51	128	972	12
Hotel/Motel Tax	63,960	1,869	3,891	60,069	6
Eating Establishment Tax	403,700	34,385	68,792	334,908	17
Amusement Tax	25,540	1,568	1,814	23,726	7
Video Rental Tax	7,980	675	1,374	6,606	17
Video Gaming Tax	275,560	0	12,835	262,725	5
<i>Local Taxes Totals</i>	<u>778,940</u>	<u>38,548</u>	<u>88,834</u>	<u>690,106</u>	<u>11%</u>
<i>Fees</i>					
Engineering Fees	18,000	600	800	17,200	4
Fire Dept Review Fees	13,000	725	1,938	11,062	15
Building Permits	250,000	4,967	8,072	241,928	3
Re-Occupancy Fees	4,000	0	400	3,600	10
Annexation Fees	3,000	0	0	3,000	0
Zoning Fees	3,500	1,160	1,160	2,340	33
Recording Fees	150	0	0	150	0
Processing Fees	7,630	0	0	7,630	0
Credit Card Processing Fees	43,000	2,261	4,846	38,154	11
Overweight Truck Permits	5,000	200	325	4,675	7
<i>Fees Totals</i>	<u>347,280</u>	<u>9,913</u>	<u>17,541</u>	<u>329,739</u>	<u>5%</u>
<i>Licenses</i>					
Business Licenses	105,000	(551)	1,654	103,346	2
Alarm Licenses	51,500	6,540	6,715	44,785	13
Liquor Licenses	113,650	0	0	113,650	0
Vehicle Stickers	660,000	2,914	6,378	653,622	1
Small Cell Wireless	2,000	0	0	2,000	0
<i>Licenses Totals</i>	<u>932,150</u>	<u>8,903</u>	<u>14,747</u>	<u>917,403</u>	<u>2%</u>
<i>Fines</i>					
Local Fines	180,000	4,323	11,485	168,515	6
Compliance Fines	26,000	320	760	25,240	3
Tow Fines	65,000	5,000	7,500	57,500	12
Court Fines	170,000	5,804	15,851	154,149	9
DUI Tech Fines	10,000	350	1,456	8,544	15
Traffic Signal Enforcement	35,000	7,443	17,598	17,402	50
Forfeited Assets	1,000	2,991	2,991	(1,991)	299
False Alarm	10,000	(400)	800	9,200	8
Liquor Violations	500	0	0	500	0
Community Development Fines	10,000	525	1,040	8,960	10

Village of Roselle
 General Fund Income Statement
 For the period ending February 28, 2021

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<i>Fines Totals</i>	507,500	26,355	59,480	448,020	12%
<i>Charges For Services</i>					
Newsletter Advertising	6,600	0	120	6,480	2
Recycling Income	5,525	0	0	5,525	0
Community Police Services	20,000	1,479	1,479	18,521	7
Other Services	3,000	0	0	3,000	0
LPHS Liaison	237,140	26,059	52,118	185,022	22
PD/FD Reports	4,000	414	704	3,296	18
PD/FD Devl. Oblig	1,500	0	0	1,500	0
Misc Reimb - General	17,000	0	0	17,000	0
Misc Reimb - Police/Fire	21,510	0	0	21,510	0
Misc Reimb - Public Works	12,200	0	417	11,783	3
Hazmat Reimbursement	100	0	0	100	0
Roselle Fire District	813,610	67,801	135,602	678,008	17
Ambulance Fees	580,000	83,530	136,934	443,066	24
Tollway Emergency Fees	1,000	0	0	1,000	0
CPR Training	9,000	180	285	8,715	3
<i>Charges For Services Totals</i>	1,732,185	179,463	327,659	1,404,526	19%
<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	0	0	500	0
Cable Franchise	332,000	79,961	79,961	252,039	24
Natural Gas Franchise	30,000	0	29,094	906	97
Retail Sales	880	0	0	880	0
Registry Services Fee	10,000	0	0	10,000	0
Misc Income	3,000	75	170	2,830	6
Misc Over/Short	0	0	0	0	0
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	1,389	1,389	8,611	14
IRMA - General	500	0	0	500	0
IRMA - Police/Fire	3,000	0	0	3,000	0
IRMA - Public Works	500	177	177	323	36
<i>Other Charges Totals</i>	442,595	81,602	158,803	283,792	36%
<i>Grants</i>					
Police Training Grant	14,000	0	0	14,000	0
Fire Training Grant	2,500	0	0	2,500	0
Roadside Safety	4,000	0	0	4,000	0
Tobacco Enforcement	28,000	0	0	28,000	0
Community Grant	5,000	0	0	5,000	0
State/Local Grants	100,000	0	2,750	97,250	3
<i>Grants Totals</i>	153,500	0	2,750	150,750	2%
<i>Donations</i>					
Miscellaneous Donation	2,000	0	0	2,000	0
Police Explorers Donation	1,000	0	0	1,000	0
<i>Donations Totals</i>	3,000	0	0	3,000	0%
<i>Investment Income</i>					

Village of Roselle
 General Fund Income Statement
 For the period ending February 28, 2021

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
Interest Income	115,000	8,152	9,393	105,607	8
Net Change in Fair Value	0	(9,154)	(13,435)	13,435	100
<i>Investment Income Totals</i>	<u>115,000</u>	<u>(1,002)</u>	<u>(4,042)</u>	<u>119,042</u>	<u>(4%)</u>
<i>Interfund Transfers</i>					
Transfer from MFT	300,000	0	0	300,000	0
<i>Interfund Transfers Totals</i>	<u>300,000</u>	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>0%</u>
REVENUE TOTALS	<u>18,052,400</u>	<u>1,014,143</u>	<u>1,943,048</u>	<u>16,109,352</u>	<u>11%</u>
 EXPENDITURES					
Elected Officials	\$183,740	\$9,085	\$21,382	\$162,358	12%
Administration	807,560	45,473	121,406	686,154	15%
Finance	433,910	30,043	55,656	378,254	13%
Community Development	573,355	24,035	61,521	511,834	11%
Police	8,546,395	547,587	1,057,645	7,488,750	12%
Fire	5,119,695	355,095	738,482	4,381,213	14%
Fire & Police Commission	30,760	1,016	2,602	28,158	8%
Public Works	2,354,640	198,661	370,838	1,983,802	16%
EXPENDITURES TOTALS	<u>18,050,055</u>	<u>1,210,995</u>	<u>2,429,532</u>	<u>15,620,523</u>	<u>13%</u>
Fund 10 - General Fund Totals					
REVENUE TOTALS	<u>18,052,400</u>	<u>1,014,143</u>	<u>1,943,048</u>	<u>16,109,352</u>	<u>11%</u>
EXPENDITURES TOTALS	<u>18,050,055</u>	<u>1,210,995</u>	<u>2,429,532</u>	<u>15,620,523</u>	<u>13%</u>
Fund 10 - General Fund Net Gain (Loss)	<u>2,345</u>	<u>(196,853)</u>	<u>(486,484)</u>	<u>(488,829)</u>	

Village of Roselle
 Water/Sewer Operating Fund Balance Sheet
 As of February 28, 2021

Classification	Current YTD Balance
ASSETS	
<i>Current Assets</i>	
Cash	419,310
Investments	2,193,017
<i>Current Assets Totals</i>	2,612,326
<i>Current Receivables</i>	
Interest Receivable	21,658
A/R Utilities	1,048,401
Prepays	310,841
<i>Current Receivables Totals</i>	1,380,900
Capital Assets	38,087,962
ASSETS TOTALS	42,081,188
LIABILITIES AND FUND EQUITY	
LIABILITIES	
<i>Current Liabilities</i>	
Salaries Payable	73,140
Deferred Revenue	1,301
Accounts Payable	2,366
Due to Others	37,206
<i>Current Liabilities Totals</i>	114,013
Non-Current Liabilities	1,950,377
LIABILITIES TOTALS	2,064,390
FUND EQUITY	
Fund Balance	39,618,307
DECEMBER 31, 2020 NET POSITION	39,618,307
Fund Revenues	(1,167,126)
Fund Expenses	768,634
CURRENT NET POSITION	40,016,798
LIABILITIES AND FUND EQUITY	42,081,188

Village of Roselle
Water/Sewer Operating
For the period ending February 28, 2021

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUE					
<i>Fees</i>					
Water Sales	\$4,227,465	\$297,587	\$675,564	\$3,551,901	16
Sewer Sales	2,758,285	203,117	460,467	2,297,818	17
<i>Fees Totals</i>	<u>6,985,750</u>	<u>500,704</u>	<u>1,136,031</u>	<u>5,849,719</u>	<u>16%</u>
<i>Fines</i>					
Utility Billing Late Fees	85,000	5,897	13,625	71,375	16
Turn On Fees	3,000	(25)	100	2,900	3
Red Tag Fees	9,500	45	45	9,455	1
<i>Fines Totals</i>	<u>97,500</u>	<u>5,917</u>	<u>13,770</u>	<u>83,730</u>	<u>14%</u>
<i>Charges For Service</i>					
Misc Reimbursement	1,000	0	0	1,000	0
Meter Sales	5,000	700	700	4,300	14
<i>Charges For Service Totals</i>	<u>6,000</u>	<u>700</u>	<u>700</u>	<u>5,300</u>	<u>12%</u>
<i>Other Income</i>					
Sale of Assets	500	1,048	1,317	(817)	264
Miscellaneous Income	165	0	0	165	0
IRMA - Other	100	0	0	100	0
<i>Other Income Totals</i>	<u>765</u>	<u>1,048</u>	<u>1,317</u>	<u>(552)</u>	<u>172%</u>
<i>Investment Income</i>					
Interest Income	50,000	4,811	19,267	30,733	39
Net Change in Fair Value	0	(5,597)	(3,959)	3,959	100
<i>Investment Income Totals</i>	<u>50,000</u>	<u>(786)</u>	<u>15,308</u>	<u>34,692</u>	<u>31%</u>
REVENUE TOTALS	7,140,015	507,582	1,167,126	5,972,889	16%
EXPENSE					
Water	4,295,115	310,386	449,143	3,845,972	10%
Sewer	3,263,610	129,246	319,491	2,944,119	10%
EXPENSE TOTALS	7,558,725	439,632	768,634	6,790,091	10%
Fund 51 - Water/Sewer Operating Totals					
REVENUE TOTALS	7,140,015	507,582	1,167,126	5,972,889	16%
EXPENSE TOTALS	7,558,725	439,632	768,634	6,790,091	10%
Fund 51 - Water/Sewer Operating Net Gain (Loss)	(418,710)	67,950	398,492	817,202	

Village of Roselle
Investments
February 28, 2021

Purchase Date	CUSIP	Maturity Date	Description	Rate/ Yield	Cost	Fair Value	Par Value
Certificates of Deposit							
8/18/2019	215577006	8/18/2021	CD - Itasca Bank & Trust	2.000%	\$ 105,972.00	\$ 105,972.00	\$ 105,972.00
2/18/2021	2914111170	2/18/2022	CD - Associated Bank	0.100%	109,435.51	109,435.51	109,435.51
6/7/2020	507336	6/7/2021	CD - First Eagle Bank	0.200%	235,041.26	235,041.26	235,041.26
8/25/2020		8/25/2022	CD - Pacific Western Bank	0.360%	248,100.00	248,100.00	248,100.00
6/20/2018	254673QM1	6/21/2021	CD - Discover Bank	3.000%	250,000.00	252,360.00	250,000.00
8/3/2018	17312QQ44	8/3/2021	CD - CitiBank	3.000%	50,000.00	50,647.50	50,000.00
8/22/2018	79545OV51	8/23/2021	CD - Sallie Mae Bank	3.000%	100,000.00	101,458.00	100,000.00
10/22/2020	92937CJY5	4/8/2022	CD - Wex Bank	1.400%	121,579.77	121,797.60	120,000.00
8/18/2022	87164WSG4	8/18/2022	CD - Synchrony Bank	2.350%	201,885.62	206,664.00	200,000.00
12/2/2019	05580ATH7	11/29/2022	CD - BMW Bank North America	1.800%	250,000.00	257,337.50	250,000.00
1/17/2020	949495AQ8	1/17/2023	CD - Wells Fargo Bank	1.900%	250,000.00	258,292.50	250,000.00
11/29/2018	856283G67	11/29/2023	CD - State Bank India	3.550%	50,000.00	54,618.00	50,000.00
3/29/2016	38148P3A3	12/12/2023	CD - Goldman Sachs	3.550%	255,317.50	273,402.50	250,000.00
12/28/2018	06063HBA0	12/28/2023	CD - Bank of Baroda	3.500%	250,000.00	273,405.00	250,000.00
12/28/2018	949763WA0	12/28/2023	CD - Wells Fargo Bank	3.500%	50,000.00	54,683.50	50,000.00
1/4/2019	856285NS6	1/4/2024	CD - State Bank of India	3.500%	200,000.00	218,826.00	200,000.00
1/22/2019	61690UDA5	1/10/2024	CD - Morgan Stanley Bank	3.350%	251,358.70	272,590.00	250,000.00
3/30/2020	05465DAK4	3/26/2024	CD - Axos Bank	1.650%	251,551.36	261,027.50	250,000.00
4/3/2020	33646CLZ5	6/24/2024	CD - First Source Bank	1.350%	180,000.00	186,498.00	180,000.00
6/28/2019	14042TAY3	6/26/2024	CD - Capital One	2.300%	250,000.00	267,000.00	250,000.00
8/25/2019	61760AS75	8/8/2024	CD - Morgan Stanley Bank	2.200%	251,942.63	266,587.50	250,000.00
10/28/2019	949763L95	10/17/2024	CD - Wells Fargo Bank	2.050%	201,037.27	211,486.00	200,000.00
10/30/2019	7954504Z5	10/30/2024	CD - Sallie Mae Bank	1.900%	150,000.00	158,749.50	150,000.00
					<u>\$ 4,263,221.62</u>	<u>\$ 4,445,979.37</u>	<u>\$ 4,248,548.77</u>
Municipal Bonds							
3/30/2020	213633GR5	12/1/2021	GO Bond - Des Plaines Sch #62	5.000%	\$ 302,433.20	\$ 305,316.15	\$ 295,000.00
1/8/2020	695802MV7	8/1/2022	GO Bond - Pajaro School District	3.185%	306,041.73	311,325.00	300,000.00
7/29/2020	562281KB0	5/1/2023	GO Bond - Manchester Cmnty Sch	4.000%	440,575.59	440,245.70	410,000.00
11/6/2020	775080FQ2	11/1/2024	GO Bond - Rogers Arkansas	3.728%	551,990.76	546,500.00	500,000.00
10/1/2019	77316QWX3	12/15/2024	GO Bond - Rockford	3.900%	260,315.26	259,552.50	250,000.00
12/21/2020	64971WTA8	2/1/2025	GO Bond - NY City Transitional Fin	2.750%	529,832.61	528,979.50	490,000.00
					<u>\$ 2,391,189.15</u>	<u>\$ 2,391,918.85</u>	<u>\$ 2,245,000.00</u>
U.S. Agencies							
9/9/2020	3134GWC87	9/9/2025	FHLMC	0.550%	250,000.00	247,585.00	250,000.00
					<u>\$ 250,000.00</u>	<u>\$ 247,585.00</u>	<u>\$ 250,000.00</u>
Corporate Bonds							
5/16/2019	38141GGS7	1/24/2022	Goldman Sachs Group	5.750%	256,787.24	262,197.50	250,000.00
9/16/2019	46625HJD3	1/24/2022	JP Morgan Chase	4.500%	752,586.51	762,959.40	485,000.00
5/16/2019	94974BFC9	3/8/2022	Wells Fargo & Company	3.500%	277,497.01	284,058.50	275,000.00
7/1/2019	172967LG4	4/25/2022	Citigroup Incorporated	2.750%	251,382.10	256,372.50	250,000.00
7/31/2019	06051GHH5	5/17/2022	Bank of America	3.500%	303,034.80	301,989.00	300,000.00
5/30/2019	61744YAH1	5/19/2022	Morgan Stanley	2.750%	250,299.04	257,320.00	250,000.00
10/25/2019	05531FBG7	6/20/2022	BB&T Corporation	3.050%	152,253.21	155,047.50	150,000.00
11/14/2019	69349LAG3	11/1/2022	PNC Bank	2.700%	252,592.84	259,247.50	250,000.00
5/21/2020	14912L5Q0	3/1/2023	Catepillar Financial Corp	2.625%	259,336.47	261,512.50	250,000.00
1/12/2021	025816BW8	8/3/2023	American Express Co	3.700%	269,978.02	269,067.50	250,000.00
					<u>\$ 3,025,747.24</u>	<u>\$ 3,069,771.90</u>	<u>\$ 2,710,000.00</u>

Village of Roselle
Investments
February 28, 2021

Distribution by Fund		
Certificates of Deposit		
10	General Fund	\$ 1,414,694.01
23	Equipment Replacement Fund	\$ 1,592,453.76
31	Debt Service Fund	\$ 50,647.50
51	Water/Sewer Operating Fund	\$ 653,492.60
52	Water/Sewer Equip Repl Fund	\$ 267,000.00
53	Water/Sewer Capital Fund	\$ 261,027.50
62	Compensated Absences Fund	\$ 206,664.00
		<u>\$ 4,445,979.37</u>
Municipal Bonds		
10	General Fund	\$ 806,052.50
21	MFT	\$ 440,245.70
23	Equipment Replacement Fund	\$ 305,316.15
51	Water/Sewer Operating Fund	\$ 528,979.50
52	Water/Sewer Equip Repl Fund	\$ 311,325.00
		<u>\$ 2,391,918.85</u>
U.S. Agencies		
51	Water/Sewer Operating Fund	\$ 247,585.00
		<u>\$ 247,585.00</u>
Corporate Bonds		
10	General Fund	\$ 1,526,730.00
41	General Capital Projects Fund	\$ 256,372.50
51	Water/Sewer Operating Fund	\$ 762,959.40
53	Water/Sewer Capital Fund	\$ 523,710.00
		<u>\$ 3,069,771.90</u>

VILLAGE OF ROSELLE
1.00% MUNICIPAL SALES TAXES
DECEMBER 31, 2020

Month Accrued	Month Received	Fiscal Year								Variance	
		2013	2014	2015	2016	2017	2018	2019	2020		
January	April	177,116.34	183,234.70	159,887.03	181,902.71	178,914.13	221,913.29	218,627.16	244,912.69	26,285.53	12.0%
February	May	164,653.43	167,864.73	179,056.91	190,776.57	226,636.37	209,208.19	229,113.20	200,260.10	(28,853.10)	-12.6%
March	June	193,552.87	195,868.76	198,930.59	220,029.36	258,376.62	263,216.62	265,784.44	230,257.37	(35,527.07)	-13.4%
April	July	209,530.13	179,837.92	188,381.80	209,890.24	245,287.25	246,028.53	289,843.11	217,988.23	(71,854.88)	-24.8%
May	August	207,599.22	204,542.05	190,291.37	235,926.06	247,593.10	239,170.31	313,669.48	240,545.84	(73,123.64)	-23.3%
June	September	186,790.45	197,510.56	189,531.56	235,471.84	245,496.33	250,011.25	292,579.41	255,523.47	(37,055.94)	-12.7%
July	October	197,911.06	195,415.09	198,299.88	192,633.01	230,198.60	259,146.24	291,790.17	274,517.42	(17,272.75)	-5.9%
August	November	199,231.51	196,841.36	209,242.86	250,670.49	239,692.29	290,165.37	288,109.80	256,401.72	(31,708.08)	-11.0%
September	December	186,340.02	192,121.62	194,304.84	257,171.59	219,168.43	238,280.64	297,426.74	251,528.61	(45,898.13)	-15.4%
October	January	179,017.32	188,735.39	205,645.00	234,422.80	268,074.84	261,417.57	270,545.32	250,909.28	(19,636.04)	-7.3%
November	February	174,147.61	183,105.18	187,124.76	229,594.03	240,050.52	265,282.53	255,098.54	248,033.15	(7,065.39)	-2.8%
December	March	191,298.03	197,179.04	222,031.28	241,742.44	270,989.37	280,101.52	300,266.13			
Sub-Total Sales Tax Receipts		2,267,187.99	2,282,256.40	2,322,727.88	2,680,231.14	2,870,477.85	3,023,942.06	3,312,853.50	2,670,877.88	(341,709.49)	
Approved Budget		2,315,000	2,325,000	2,285,000	2,500,000	2,664,560	2,985,335	3,134,605	3,447,920		
Variance Actual to Budget		(47,812.01)	(42,743.60)	37,727.88	180,231.14	205,917.85	38,607.06	178,248.50	(777,042.12)		
Increase (Decrease) From Prior Fiscal Year		(12,439.54)	15,068.41	40,471.48	357,503.26	190,246.71	153,464.21	288,911.44	(641,975.62)		
								3,012,587.37	2,670,877.88		-11.3%

**VILLAGE OF ROSELLE
STATE INCOME TAX
DECEMBER 31, 2021**

COLLECTION MONTH	DISBURSEMENT MONTH	Fiscal Year								Variance	
		2014	2015	2016	2017	2018	2019	2020	2021		
December	January	209,142.18	185,428.51	224,715.49	195,733.00	172,979.06	188,861.55	208,312.65	241,352.68	33,040.03	15.9%
January	February	221,953.25	276,660.55	245,908.79	226,377.76	250,386.14	227,215.64	214,619.04	255,164.36	40,545.32	18.9%
February	March	126,770.44	120,692.42	142,364.31	118,487.45	125,875.23	136,812.96	159,590.50			
March	April	221,684.93	246,637.87	220,283.25	228,499.88	193,286.91	219,750.40	234,398.55			
April	May	344,049.76	408,040.03	310,485.96	305,091.15	312,196.20	457,112.36	229,497.62			
May	June	128,148.27	169,452.30	148,413.19	157,783.28	144,223.13	142,754.42	142,153.20			
June	July	212,089.42	239,087.23	211,810.37	208,727.98	195,003.54	213,485.62	225,733.38			
July	August	123,723.90	138,746.71	123,345.66	99,750.36	143,145.27	153,033.07	308,626.12			
August	September	120,988.82	132,148.23	134,729.80	117,657.78	139,703.99	135,441.78	174,871.68			
September	October	215,879.72	232,256.29	199,094.35	179,141.09	217,125.76	241,653.10	253,229.44			
October	November	145,544.80	153,140.19	133,627.77	134,819.57	156,380.39	157,715.98	171,109.23			
November	December	109,440.52	119,765.75	121,063.35	118,693.27	129,617.65	149,034.81	151,489.01			
Total		2,179,416.01	2,422,056.08	2,215,842.29	2,090,762.57	2,179,923.27	2,422,871.69	2,473,630.42	496,517.04	73,585.35	
Budget		2,175,000	2,200,030	2,350,000	2,252,725	2,132,805	2,159,530	2,419,710	2,580,645		
Variance Actual to Budget		4,416.01	222,026.08	(134,157.71)	(161,962.43)	47,118.27	263,341.69	53,920.42	(2,084,127.96)		
Increase (Decrease) from Prior Fiscal Year		10,549.27	242,640.07	(206,213.79)	(125,079.72)	89,160.70	242,948.42	50,758.73	(1,977,113.38)		
								422,931.69	496,517.04		17.4%

**VILLAGE OF ROSELLE
LOCAL USE TAX REVENUES
DECEMBER 31, 2020**

Liability Month	Disbursement Month	Fiscal Year								Variance	
		2013	2014	2015	2016	2017	2018	2019	2020		
January	April	30,731.31	27,183.34	20,821.09	38,380.99	41,660.95	43,359.73	47,720.53	65,112.93	17,392.40	36.4%
February	May	23,018.45	26,686.08	40,639.16	39,123.08	39,207.40	44,590.70	54,974.73	56,584.10	1,609.37	2.9%
March	June	28,891.96	35,233.39	42,847.61	45,972.62	50,985.96	53,850.03	62,496.60	71,978.49	9,481.89	15.2%
April	July	31,708.53	32,481.16	42,058.63	44,778.00	43,783.91	46,998.61	59,153.94	76,199.50	17,045.56	28.8%
May	August	28,000.64	34,510.27	40,061.69	43,572.24	44,113.77	51,248.54	59,409.52	84,743.61	25,334.09	42.6%
June	September	37,188.50	38,520.36	45,187.76	49,143.07	46,659.02	54,884.93	60,395.85	85,554.27	25,158.42	41.7%
July	October	31,992.46	32,846.85	41,895.39	39,110.93	44,669.86	53,242.57	62,089.95	86,511.97	24,422.02	39.3%
August	November	29,892.88	35,571.78	38,282.60	42,637.32	47,505.51	50,635.62	59,485.59	82,379.91	22,894.32	38.5%
September	December	32,250.47	43,162.70	44,016.23	43,829.52	50,064.24	58,086.63	66,623.22	85,945.30	19,322.08	29.0%
October	January	34,610.09	40,838.54	44,328.48	47,801.75	49,716.35	61,483.30	73,148.97	90,053.20	16,904.23	23.1%
November	February	32,582.96	38,825.49	43,684.57	46,409.78	57,590.67	68,029.37	68,529.66	95,963.02	27,433.36	40.0%
December	March	51,265.46	58,850.03	62,468.96	72,117.79	72,842.32	82,264.16	94,032.37			
Total		392,133.71	444,709.99	506,292.17	552,877.09	588,799.96	668,674.19	768,060.93	881,026.30	206,997.74	
Budget		343,700.00	380,000.00	395,000.00	500,000.00	534,935.00	575,905.00	608,915.00	793,010.00		
Variance		48,433.71	64,709.99	111,292.17	52,877.09	53,864.96	92,769.19	159,145.93	88,016.30		
Increase (Decrease) from Prior Fiscal Year		33,861.15	52,576.28	61,582.18	46,584.92	35,922.87	79,874.23	99,386.74	112,965.37		
								674,028.56	881,026.30		30.7%

**VILLAGE OF ROSELLE
VIDEO GAMING TAX
DECEMBER 31, 2020**

Month Accrued	Month Received	Fiscal Year							Variance	
		2014	2015	2016	2017	2018	2019	2020		
January	March	726.46	4,840.76	8,746.15	10,730.61	10,119.15	17,457.97	19,398.84	1,940.87	11.1%
February	April	907.32	4,939.64	9,031.70	9,279.30	9,710.96	16,887.63	21,009.51	4,121.88	24.4%
March	May	2,823.01	5,535.59	9,289.21	11,159.01	11,855.37	20,864.74	12,067.87	(8,796.87)	-42.2%
April	June	2,237.05	6,796.54	9,981.39	12,380.38	12,610.13	19,551.01	0.00	(19,551.01)	-100.0%
May	July	2,626.83	6,646.65	9,919.70	12,570.76	12,085.19	19,007.26	0.00	(19,007.26)	-100.0%
June	August	2,696.59	5,983.66	9,366.97	11,733.82	12,349.17	18,060.85	0.00	(18,060.85)	-100.0%
July	September	3,518.53	6,754.90	9,235.35	10,861.47	12,613.80	16,782.70	19,786.92	3,004.22	17.9%
August	October	3,801.68	6,534.91	10,625.86	8,881.79	14,463.96	17,838.50	23,085.40	5,246.90	29.4%
September	November	2,887.01	7,151.09	11,131.64	9,500.95	16,095.88	18,744.98	22,266.81	3,521.83	18.8%
October	December	4,413.89	7,768.13	10,112.98	10,990.30	17,519.10	17,802.30	24,645.13	6,842.83	38.4%
November	January	4,258.33	8,248.72	9,939.64	9,818.66	16,285.99	18,395.72	12,834.56	(5,561.16)	-30.2%
December	February	4,652.27	8,513.47	8,577.49	10,657.95	17,285.75	20,389.06	0.00	(20,389.06)	-100.0%
Sub-Total Sales Tax Receipts		35,548.97	79,714.06	115,958.08	128,565.00	162,994.45	221,782.72	155,095.04	(66,687.68)	
Approved Budget		12,250	52,180	76,100	113,420	124,460	179,340	232,980		
Variance Actual to Budget		23,298.97	27,534.06	39,858.08	15,145.00	38,534.45	42,442.72	(77,884.96)		
Increase (Decrease) From Prior Fiscal Year			44,165.09	36,244.02	12,606.92	34,429.45	58,788.27	(66,687.68)		
							221,782.72	155,095.04	(66,687.68)	-30.1%

**VILLAGE OF ROSELLE
SIMPLIFIED TELECOMMUNICATIONS TAX
DECEMBER 31, 2020**

Accrual Month	Month Vouchered	Fiscal Year								Variance	
		2013	2014	2015	2016	2017	2018	2019	2020		
January	April	94,056.07	85,502.01	75,013.37	63,825.94	60,019.76	52,894.15	40,643.24	36,519.48	(\$4,123.76)	-10.1%
February	May	94,851.68	83,049.56	60,010.74	65,890.42	58,810.67	53,187.95	45,534.06	33,247.15	(\$12,286.91)	-27.0%
March	June	95,689.10	90,115.05	90,497.69	69,428.92	58,106.20	52,721.77	40,548.46	36,784.66	(\$3,763.80)	-9.3%
April	July	94,234.41	80,301.04	70,401.65	64,671.99	54,224.31	49,325.14	39,151.71	35,444.10	(\$3,707.61)	-9.5%
May	August	94,911.91	67,625.61	69,009.51	64,825.01	60,304.75	49,575.07	37,531.36	32,348.71	(\$5,182.65)	-13.8%
June	September	90,094.28	67,599.51	70,249.64	63,001.25	52,620.87	49,214.58	37,706.29	33,608.96	(\$4,097.33)	-10.9%
July	October	91,526.77	67,520.46	72,932.25	60,345.77	53,067.30	47,765.25	37,568.60	38,634.85	\$1,066.25	2.8%
August	November	88,590.18	67,405.82	68,662.80	60,958.88	53,856.72	46,948.29	36,742.65	33,040.38	(\$3,702.27)	-10.1%
September	December	91,538.40	65,761.96	67,289.84	59,348.54	52,702.76	44,119.33	36,864.10	31,218.28	(\$5,645.82)	-15.3%
October	January	90,855.59	64,175.99	66,564.55	60,796.85	53,108.65	45,762.72	36,378.53	29,850.35	(\$6,528.18)	-17.9%
November	February	88,073.11	73,858.89	63,423.20	63,001.86	51,031.32	42,811.29	39,262.18	29,313.73	(\$9,948.45)	-25.3%
December	March	87,035.12	79,675.35	90,073.59	61,414.34	48,529.53	48,844.80	48,703.87			
Total		\$1,101,456.62	\$892,591.25	\$864,128.83	\$757,509.77	\$656,382.84	\$583,170.34	\$476,635.05	\$370,010.65	(\$57,920.53)	
Approved Budget		\$1,225,000	\$1,168,000	\$1,005,000	\$800,000	\$768,000	\$585,740	\$555,305	\$372,000		
Variance Actual to Budget		(\$123,543.38)	(\$275,408.75)	(\$140,871.17)	(\$42,490.23)	(\$111,617.16)	(\$2,569.66)	(\$78,669.95)	(\$1,989.35)		
Increase (Decrease) From Prior Fiscal Year		(121,215.89)	(208,865.37)	(28,462.42)	(106,619.06)	(101,126.93)	(73,212.50)	(106,535.29)	(106,624.40)		
								\$427,931.18	\$370,010.65		-13.5%

**VILLAGE OF ROSELLE
EATING ESTABLISHMENT TAX
DECEMBER 31, 2021**

Accrual Month	2014	2015	2016	2017	2018	2019	2020	2021	Fiscal Year Variance	
January	19,420.14	21,443.44	22,161.78	29,235.79	32,325.44	34,187.41	38,687.08	34,493.74	(\$4,193.34)	-10.8%
February	17,974.41	20,389.53	21,298.82	26,881.72	29,171.19	34,462.76	36,834.91			
March	21,591.40	24,990.09	24,243.22	31,372.99	34,370.82	41,286.71	29,957.64			
April	20,009.65	23,197.40	24,452.96	30,988.58	33,033.95	39,393.07	19,892.18			
May	22,057.10	24,882.97	25,157.65	32,050.90	35,184.17	43,299.27	24,742.99			
June	22,090.73	24,631.96	30,820.54	32,221.76	35,624.39	42,448.13	35,463.42			
July	21,320.22	23,318.20	30,708.77	30,547.50	35,269.68	41,770.55	37,543.67			
August	22,411.87	23,243.22	30,299.45	30,296.20	34,694.77	42,669.49	39,771.10			
September	22,380.37	22,773.05	30,736.48	29,893.93	35,946.72	41,922.45	37,221.43			
October	22,374.72	24,120.08	31,609.51	30,004.93	40,253.36	41,298.37	37,664.07			
November	21,514.52	22,578.77	29,607.23	30,023.92	37,092.95	40,235.18	31,215.44			
December	23,664.28	25,178.60	31,380.38	35,241.28	41,842.45	44,326.17	36,897.54			
Total	\$256,809.41	\$280,747.31	\$332,476.79	\$368,759.50	\$424,809.89	\$487,299.56	\$405,891.47	\$34,493.74	(\$4,193.34)	
Approved Budget	\$240,000.00	\$265,000.00	\$320,800.00	\$350,000.00	\$380,000.00	\$425,000.00	\$475,000.00	\$403,700.00		
Variance Actual to Budget	\$16,809.41	\$15,747.31	\$11,676.79	\$18,759.50	\$44,809.89	\$62,299.56	(\$69,108.53)	(\$369,206.26)		
							\$38,687.08	\$34,493.74		-10.8%

Village of Roselle
Motor Fuel Tax Fund
For the period ending February 28, 2021

FUND 21 - MOTOR FUEL TAX FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
GRANTS						
2111250	44010 MOTOR FUEL TAX	921,675	65,867	141,431	(780,244)	15%
TOTAL GRANTS		<u>921,675</u>	<u>65,867</u>	<u>141,431</u>	<u>(780,244)</u>	<u>15%</u>
INVESTMENT INCOME						
2111260	46010 INVESTMENT INCOME	3,000	(1,015)	(2,117)	(5,117)	-71%
2111260	46020 NET CHANGE IN FAIR VALUE	-	(353)	(108)	(108)	0%
TOTAL INVESTMENT INCOME		<u>3,000</u>	<u>(1,368)</u>	<u>(2,226)</u>	<u>(5,226)</u>	<u>-74%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 924,675</u>	<u>\$ 64,499</u>	<u>\$ 139,206</u>	<u>\$ (785,469)</u>	<u>15%</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	940,000	-	-	940,000	0%
TOTAL STREET IMPROVEMENTS		<u>940,000</u>	<u>-</u>	<u>-</u>	<u>940,000</u>	<u>-</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 1,240,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,240,000</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		(315,325)	64,499	139,206		
BEGINNING FUND BALANCE				827,753		
ENDING FUND BALANCE				966,959		

Village of Roselle
Foreign Fire Fund
For the period ending February 28, 2021

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	\$ 38,000	\$ -	\$ -	\$ (38,000)	0%
TOTAL STATE SHARED TAXES		<u>38,000</u>	<u>-</u>	<u>-</u>	<u>(38,000)</u>	<u>0%</u>
INVESTMENT INCOME						
2611260	46010 INVESTMENT INCOME	400	10	19	(381)	5%
TOTAL INVESTMENT INCOME		<u>400</u>	<u>10</u>	<u>19</u>	<u>(381)</u>	<u>5%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 38,400</u>	<u>\$ 10</u>	<u>\$ 19</u>	<u>\$ (38,381)</u>	<u>0%</u>
EXPENDITURES AND OTHER FINANCING USES						
CONTRACTUAL						
2630520	61650 TELEPHONE	\$ 1,680	\$ 125	\$ 254	\$ 1,426	15%
2630520	61710 MEMBERSHIP FEES	220	-	119	101	54%
2630520	61790 OTHER CONTRACTUAL	100	-	-	100	0%
TOTAL CONTRACTUAL		<u>2,000</u>	<u>125</u>	<u>373</u>	<u>1,627</u>	<u>19%</u>
COMMODITIES						
2630530	62280 SMALL EQUIPMENT	13,000	-	-	13,000	0%
2630530	62340 FOOD & COFFEE SUPPLIES	1,750	-	429	1,321	0%
2630530	62390 OTHER COMMODITIES	1,000	-	662	338	66%
TOTAL COMMODITIES		<u>15,750</u>	<u>-</u>	<u>1,091</u>	<u>14,659</u>	<u>7%</u>
OTHER CHARGES						
2630540	63150 AWARDS & RECOGNITION	5,000	-	-	5,000	0%
TOTAL OTHER CHARGES		<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 22,750</u>	<u>\$ 125</u>	<u>\$ 1,465</u>	<u>\$ 21,285</u>	<u>6%</u>
NET CHANGE IN FUND BALANCE		15,650	(114)	(1,446)		
BEGINNING FUND BALANCE				132,782		
ENDING FUND BALANCE				131,336		

Village of Roselle
Gary Avenue Business District Fund
For the period ending February 28, 2021

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	\$ 10,000	\$ 30	\$ 163	\$ (9,837)	2%
2811220 41310	BUSINESS DISTRICT HOTEL TAX	24,000	374	778	(23,222)	3%
TOTAL LOCAL TAXES		<u>34,000</u>	<u>403</u>	<u>941</u>	<u>(33,059)</u>	<u>3%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 34,000</u>	<u>\$ 403</u>	<u>\$ 941</u>	<u>\$ (33,059)</u>	<u>3%</u>
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
2820540 63206	BUSINESS TAX DISTRIBUTIONS	24,000	-	-	24,000	0%
2820540 63207	SALES TAX DISTRIBUTIONS	10,000	-	-	10,000	0%
TOTAL OTHER CHARGES		<u>34,000</u>	<u>-</u>	<u>-</u>	<u>34,000</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 34,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,000</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		-	403	941		
BEGINNING FUND BALANCE				-		
ENDING FUND BALANCE				941		

Village of Roselle
 Irving Park Rd Business District Fund
 For the period ending February 28, 2021

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	\$ 250,000	\$ 17,507	\$ 40,521	\$ (209,479)	16%
TOTAL LOCAL TAXES		<u>250,000</u>	<u>17,507</u>	<u>40,521</u>	<u>(209,479)</u>	<u>16%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 250,000</u>	<u>\$ 17,507</u>	<u>\$ 40,521</u>	<u>\$ (209,479)</u>	<u>16%</u>
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
2920540	63207 SALES TAX DISTRIBUTIONS	250,000	-	-	250,000	0%
TOTAL OTHER CHARGES		<u>250,000</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 250,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		-	17,507	40,521		
BEGINNING FUND BALANCE				-		
ENDING FUND BALANCE				40,521		

Village of Roselle
Sidewalk Fund
For the period ending February 28, 2021

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						
FEES						
29511225	42031 SIDEWALK FEES	\$ 2,600	\$ 217	\$ 433	\$ (2,167)	100%
TOTAL FEES		<u>2,600</u>	<u>217</u>	<u>433</u>	<u>(2,167)</u>	<u>100%</u>
INVESTMENT INCOME						
29511260	46010 INVESTMENT INCOME	\$ 100	\$ 2	\$ 3	\$ (97)	100%
TOTAL INVESTMENT INCOME		<u>100</u>	<u>2</u>	<u>3</u>	<u>(97)</u>	<u>100%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 2,700</u>	<u>\$ 218</u>	<u>\$ 436</u>	<u>\$ (2,264)</u>	<u>100%</u>
NET CHANGE IN FUND BALANCE		2,700	218	436		
BEGINNING FUND BALANCE				21,971		
ENDING FUND BALANCE				22,407		

Village of Roselle
Debt Service Fund
For the period ending February 28, 2021

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	\$ 229,585	\$ 1	\$ 800	\$ (228,785)	0%
3111205	41090 COOK - 2016 LIMITED BONDS	40,515	3,306	3,309	(37,206)	8%
TOTAL PROPERTY TAXES		270,100	3,307	4,109	(265,991)	2%
INVESTMENT INCOME						
3111260	46010 INVESTMENT INCOME	6,000	774	785	(5,215)	13%
3111260	46020 NET CHANGE IN FAIR VALUE	-	(115)	(232)	(232)	
TOTAL INVESTMENT INCOME		6,000	659	553	(5,447)	9%
INTERFUND TRANSFERS						
3111275	49015 TRANS FROM GENERAL CAPITAL	601,755	50,146	100,295	(501,460)	17%
3111275	49065 TRANS FROM W/S CAPITAL	82,375	6,865	13,725	(68,650)	17%
TOTAL INTERFUND TRANSFERS		684,130	57,011	114,020	(570,110)	17%
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 960,230	\$ 60,977	\$ 118,683	\$ (841,547)	12%
EXPENDITURES AND OTHER FINANCING USES						
2010B DEBT REFUNDING BONDS						
31301040	64230 2010B DEBT PRINCIPAL	\$ 285,000	\$ -	\$ -	\$ 285,000	0%
31301040	64235 2010B DEBT INTEREST	11,400	-	-	11,400	0%
31301040	64238 2010B DEBT ADMIN FEE	475	-	-	475	0%
TOTAL 2010B DEBT REFUNDING BONDS		296,875	-	-	296,875	0%
2012A GO REFUNDING BONDS						
31301240	64140 2012A DEBT PRINCIPAL	110,000	-	-	110,000	0%
31301240	64145 2012A DEBT INTEREST	2,200	-	-	2,200	0%
31301240	64148 2012A DEBT ADMIN FEE	475	-	-	475	0%
TOTAL 2012A GO REFUNDING BONDS		112,675	-	-	112,675	0%
2016 LIMITED TAX BONDS						
31401140	64140 2016 DEBT PRINCIPAL	245,000	-	-	245,000	0%
31401140	64145 2016 DEBT INTEREST	25,100	-	-	25,100	0%
31401140	64148 2016 DEBT ADMIN FEE	475	475	475	-	100%
TOTAL 2016 LIMITED TAX BONDS		270,575	475	475	270,100	0%
2018 GO REFUNDING BONDS						
31401240	64140 2016 DEBT PRINCIPAL	200,000	-	-	200,000	0%
31401240	64145 2016 DEBT INTEREST	74,100	-	-	74,100	0%
31401240	64148 2016 DEBT ADMIN FEE	475	-	-	475	0%
TOTAL 2018 GO REFUNDING BONDS		274,575	-	-	274,575	0%
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 954,700	\$ 475	\$ 475	\$ 954,225	0%
NET CHANGE IN FUND BALANCE		5,530	60,502	118,208		
BEGINNING FUND BALANCE				224,102		
ENDING FUND BALANCE				342,310		

Village of Roselle
Equipment Replacement Fund
For the period ending February 28, 2021

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 43010	SALE OF ASSETS - GENERAL	\$ 33,000	\$ -	\$ -	\$ -	0%
2311245 43011	SALE OF ASSETS - PUBLIC SAFETY	8,000	-	-	-	0%
TOTAL OTHER CHARGES		<u>41,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
INVESTMENT INCOME						
2311260 46010	INVESTMENT INCOME	30,000	2,016	5,414	(24,586)	18%
2311260 46020	NET CHANGE IN FAIR VALUE	-	(3,074)	(5,556)	(5,556)	0%
TOTAL INVESTMENT INCOME		<u>30,000</u>	<u>(1,058)</u>	<u>(142)</u>	<u>(30,142)</u>	<u>0%</u>
INTERFUND TRANSFERS						
2311275 49010	TRANS FROM GENERAL FUND	440,000	36,667	73,330	(366,670)	17%
2311275 49035	TRANS FROM PARKING LOT OP	8,500	708	1,420	(7,080)	17%
TOTAL INTERFUND TRANSFERS		<u>448,500</u>	<u>37,375</u>	<u>74,750</u>	<u>(373,750)</u>	<u>17%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 519,500</u>	<u>\$ 36,317</u>	<u>\$ 74,608</u>	<u>\$ (403,892)</u>	<u>14%</u>
EXPENDITURES AND OTHER FINANCING USES						
GENERAL VILLAGE CAPITAL OUTLAY						
2320550 65145	OFFICE MACH/EQUIPMENT	\$ 3,720	\$ 310	\$ 310	\$ 3,410	8%
TOTAL GENERAL VILLAGE CAPITAL OUTLAY		<u>3,720</u>	<u>310</u>	<u>310</u>	<u>3,410</u>	<u>8%</u>
POLICE DEPARTMENT CAPITAL OUTLAY						
23306550 65120	AUTO EQUIPMENT	148,010	-	-	148,010	0%
23306550 65145	OFFICE MACH/EQUIPMENT	4,880	407	407	4,474	8%
TOTAL POLICE DEPARTMENT CAPITAL OUTLAY		<u>152,890</u>	<u>407</u>	<u>407</u>	<u>152,484</u>	<u>0%</u>
FIRE DEPARTMENT CAPITAL OUTLAY						
23307550 65120	AUTO EQUIPMENT	880,000	-	-	880,000	0%
23307550 65145	OFFICE MACH/EQUIPMENT	1,785	149	149	1,637	8%
23307550 65150	OTHER MACH/EQUIPMENT	60,000	-	-	60,000	0%
TOTAL FIRE DEPARTMENT CAPITAL OUTLAY		<u>941,785</u>	<u>149</u>	<u>149</u>	<u>941,637</u>	<u>0%</u>
PUBLIC WORKS CAPITAL OUTLAY						
2340550 65120	AUTO EQUIPMENT	268,200	-	-	268,200	0%
2340550 65145	OFFICE MACH/EQUIPMENT	650	54	54	596	8%
TOTAL PUBLIC WORKS CAPITAL OUTLAY		<u>268,850</u>	<u>54</u>	<u>54</u>	<u>268,796</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 1,367,245</u>	<u>\$ 919</u>	<u>\$ 919</u>	<u>\$ 1,366,326</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		(847,745)	35,398	73,689		
BEGINNING FUND BALANCE				2,510,782		
ENDING FUND BALANCE				2,584,471		

Village of Roselle
General Capital Projects Fund
For the period ending February 28, 2021

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	\$ 41,800	\$ 91,636	\$ (198,364)	32%
4111220 41350	UTILITY TAX - ELECTRIC	640,000	57,385	111,023	(528,977)	17%
4111220 41360	SIMPLIFIED TELECOMM TAX	297,600	29,314	59,164	(238,436)	20%
TOTAL LOCAL TAXES		<u>1,227,600</u>	<u>128,499</u>	<u>261,823</u>	<u>(965,777)</u>	<u>21%</u>
OTHER INCOME						
4111245 43025	RETAIL SALES	395	-	-	(395)	0%
TOTAL OTHER INCOME		<u>395</u>	<u>-</u>	<u>-</u>	<u>(395)</u>	<u>0%</u>
INVESTMENT INCOME						
4111260 46010	INVESTMENT INCOME	15,000	(48)	(113)	(15,113)	-1%
4111260 46020	NET CHANGE IN FAIR VALUE	-	(437)	(918)	(918)	0%
TOTAL INVESTMENT INCOME		<u>15,000</u>	<u>(485)</u>	<u>(1,030)</u>	<u>(16,030)</u>	<u>-7%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 1,242,995</u>	<u>\$ 128,014</u>	<u>\$ 260,793</u>	<u>\$ (982,202)</u>	<u>21%</u>
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
4120540 63270	IRMA CHARGES	\$ 31,920	\$ -	\$ 31,920	\$ -	0%
4120540 63280	IRMA DEDUCTIBLE	17,000	-	17,000	-	100%
4120540 63310	SENIOR TAX REFUND	4,000	-	-	4,000	0%
TOTAL OTHER CHARGES		<u>52,920</u>	<u>-</u>	<u>48,920</u>	<u>4,000</u>	<u>92%</u>
INTERFUND TRANSFERS						
4120560 66130	TRANS TO DEBT SERVICE FUND	601,755	50,146	100,295	501,460	17%
TOTAL INTERFUND TRANSFERS		<u>601,755</u>	<u>50,146</u>	<u>100,295</u>	<u>501,460</u>	<u>17%</u>
BUILDING AND GROUNDS						
4140570 70100	BUILDING IMPROVEMENTS	237,250	-	-	237,250	0%
TOTAL BUILDING AND GROUNDS		<u>237,250</u>	<u>-</u>	<u>-</u>	<u>237,250</u>	<u>0%</u>
EMERALD ASH BORER PROGRAM						
4140570 73000	TREE SURVEY	9,920	-	-	9,920	0%
4140570 73100	TREE TREATMENT	10,230	-	-	-	0%
4140570 73205	TREE PLANTING	30,000	-	-	30,000	0%
TOTAL EMERALD ASH BORER PROGRAM		<u>50,150</u>	<u>-</u>	<u>-</u>	<u>39,920</u>	<u>0%</u>
STREET IMPROVEMENTS						
4140580 71100	THERMOPLASTIC MARKING	25,000	-	-	25,000	0%
4140580 71100	STREET IMPROVE PROGRAM	25,000	-	-	25,000	0%
TOTAL STREET IMPROVEMENTS		<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>0%</u>
SIDEWALK REPLACEMENT PROGRAM						
4140570 71100	SIDEWALKS	100,000	-	-	100,000	0%
TOTAL SIDEWALK REPLACEMENT PROGRAM		<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>0%</u>

Village of Roselle
 General Capital Projects Fund
 For the period ending February 28, 2021

FUND 41 - GENERAL CAPITAL PROJECTS

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
STREETLIGHT REPLACEMENT PROGRAM						
4140570	71100 STREETLIGHTS	20,000	-	-	20,000	0%
TOTAL SIDEWALK REPLACEMENT PROGRAM		<u>20,000</u>	-	-	<u>20,000</u>	0%
PARKING LOT IMPROVEMENTS						
4140585	71100 PARKING LOT IMPROVEMENTS	18,870	-	-	18,870	0%
TOTAL PARKING LOT IMPROVEMENTS		<u>18,870</u>	-	-	<u>18,870</u>	0%
MAIN STREET IMPROVEMENTS						
4140570	71100 MAIN STREET IMPROVEMENTS	6,000	-	-	6,000	0%
TOTAL MAIN STREET IMPROVEMENTS		<u>6,000</u>	-	-	<u>6,000</u>	0%
STORMWATER IMPROVEMENTS						
4140590	70100 MISC STORMWATER IMPROVE	315,000	-	-	315,000	0%
TOTAL STORMWATER IMPROVEMENTS		<u>315,000</u>	-	-	<u>315,000</u>	0%
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 1,451,945</u>	<u>\$ 50,146</u>	<u>\$ 149,215</u>	<u>\$ 1,292,500</u>	<u>10%</u>
NET CHANGE IN FUND BALANCE		(208,950)	77,868	111,578		
BEGINNING FUND BALANCE				900,356		
ENDING FUND BALANCE				1,011,934		

Village of Roselle
 Rebuild IL Capital Projects Fund
 For the period ending February 28, 2021

FUND 415 - REBUILD IL CAPITAL PROJECTS FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
GRANTS						
41511250	44060 STATE/LOCAL GRANTS	500,060	-	-	(500,060)	0%
TOTAL GRANTS		500,060	-	-	(500,060)	0%
INVESTMENT INCOME						
41511260	46010 INVESTMENT INCOME	100	39	71	(29)	0%
TOTAL INVESTMENT INCOME		100	39	71	(29)	0%
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 500,160	\$ 39	\$ 71	\$ (500,089)	0%
EXPENDITURES AND OTHER FINANCING USES						
SURFACE TRANSPORTATION PROGRAM						
41540580	71105 SURFACE TRANSPORT PROGRAM	120,000	-	-	120,000	0%
TOTAL SURFACE TRANSPORTATION PROGRAM		120,000	-	-	120,000	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 120,000	\$ -	\$ -	\$ 120,000	0%
NET CHANGE IN FUND BALANCE		380,160	39	71		
BEGINNING FUND BALANCE				500,199		
ENDING FUND BALANCE				500,270		

Village of Roselle
TIF #2 Roselle - Nerge Fund
For the period ending February 28, 2021

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	\$ 250,000	\$ 5,536	\$ 5,536	\$ (244,464)	2%
TOTAL PROPERTY TAXES		<u>250,000</u>	<u>5,536</u>	<u>5,536</u>	<u>(244,464)</u>	<u>2%</u>
INVESTMENT INCOME						
4211260	46010 INVESTMENT INCOME	1,000	33	60	(940)	100%
TOTAL INVESTMENT INCOME		<u>1,000</u>	<u>33</u>	<u>60</u>	<u>(940)</u>	<u>100%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 251,000</u>	<u>\$ 5,569</u>	<u>\$ 5,596</u>	<u>\$ (245,404)</u>	<u>2%</u>
EXPENDITURES AND OTHER FINANCING USES						
PERSONNEL						
42220510	60100 REGULAR SALARIES	\$ 16,190	\$ 1,217	\$ 2,554	\$ 13,636	16%
42220510	60300 SICK BUY BACK	-	185	185	(185)	#DIV/0!
42220510	60450 GROUP INSURANCE	2,470	145	291	2,179	12%
42220510	60500 FICA	890	86	167	723	19%
42220510	60550 MEDICARE	250	20	39	211	16%
42220510	60600 IMRF	2,195	186	364	1,831	17%
TOTAL PERSONNEL		<u>21,995</u>	<u>1,840</u>	<u>3,601</u>	<u>18,394</u>	<u>16%</u>
CONTRACTUAL						
42220520	61100 ATTORNEY	5,000	-	-	5,000	0%
42220520	61250 AUDITING SERVICES	1,570	-	-	1,570	0%
42220520	61270 OTHER PROFESSIONAL SERVICES	12,060	1,714	1,714	10,346	14%
42220520	61630 LEGAL NOTICES	100	-	-	100	
42220520	61700 POSTAGE	100	-	-	100	200%
TOTAL CONTRACTUAL		<u>18,830</u>	<u>1,714</u>	<u>1,714</u>	<u>17,116</u>	<u>9%</u>
OTHER CHARGES						
42220540	63140 PUBLIC RELATIONS	-	-	-	-	0%
TOTAL OTHER CHARGES		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TIF IMPROVEMENTS/PROJECTS						
42220575	70100 ROSELLE - NERGE PROJECT 1	5,000	-	-	5,000	0%
TOTAL TIF IMPROVEMENTS/PROJECTS		<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 45,825</u>	<u>\$ 3,554</u>	<u>\$ 5,315</u>	<u>\$ 40,510</u>	<u>12%</u>
NET CHANGE IN FUND BALANCE		205,175	2,015	281		
BEGINNING FUND BALANCE					420,167	
ENDING FUND BALANCE					420,448	

Village of Roselle
TIF #3 Irving - Central Fund
For the period ending February 28, 2021

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	\$ 450,000	\$ -	\$ -	\$ (450,000)	0%
TOTAL PROPERTY TAXES		<u>450,000</u>	<u>-</u>	<u>-</u>	<u>(450,000)</u>	<u>0%</u>
INVESTMENT INCOME						
42311260	46010 INVESTMENT INCOME	3,500	40	72	(3,428)	2%
TOTAL INVESTMENT INCOME		<u>3,500</u>	<u>40</u>	<u>72</u>	<u>(3,428)</u>	<u>2%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 453,500</u>	<u>\$ 40</u>	<u>\$ 72</u>	<u>\$ (453,428)</u>	<u>0%</u>
EXPENDITURES AND OTHER FINANCING USES						
PERSONNEL						
42320510	60100 REGULAR SALARIES	\$ 16,190	\$ 1,217	\$ 2,554	\$ 13,636	16%
42320510	60300 SICK BUY BACK	-	185	185	(185)	#DIV/0!
42320510	60450 EMPLOYEE GROUP INSURANCE	2,470	145	291	2,179	12%
42320510	60500 FICA	890	86	167	723	19%
42320510	60550 MEDICARE	250	20	39	211	16%
42320510	60600 IMRF	2,195	186	364	1,831	17%
TOTAL PERSONNEL		<u>21,995</u>	<u>1,840</u>	<u>3,601</u>	<u>18,394</u>	<u>16%</u>
CONTRACTUAL						
42320520	61100 ATTORNEY	5,000	-	-	5,000	0%
42320520	61250 AUDITING SERVICES	1,570	-	-	1,570	0%
42320520	61270 OTHER PROFESSIONAL SERVICES	12,060	955	955	11,105	8%
42320520	61630 LEGAL NOTICES	200	-	-	200	0%
42320520	61700 POSTAGE	100	-	-	100	0%
TOTAL CONTRACTUAL		<u>18,930</u>	<u>955</u>	<u>955</u>	<u>17,975</u>	<u>5%</u>
OTHER CHARGES						
42320540	63140 PUBLIC RELATIONS	-	-	-	-	-100%
42320540	63205 REVENUE SHARING	200,000	-	-	200,000	0%
TOTAL OTHER CHARGES		<u>200,000</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>0%</u>
TIF IMPROVEMENTS/PROJECTS						
42320575	70100 IRVING - CENTRAL PROJECT 1	5,000	-	-	5,000	0%
TOTAL TIF IMPROVEMENTS/PROJECTS		<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 245,925</u>	<u>\$ 2,794</u>	<u>\$ 4,555</u>	<u>\$ 241,370</u>	<u>2%</u>
NET CHANGE IN FUND BALANCE		207,575	(2,755)	(4,483)		
BEGINNING FUND BALANCE				503,622		
ENDING FUND BALANCE				499,138		

Village of Roselle
TIF #4 East Irving Park Road Fund
For the period ending February 28, 2021

FUND 424 - TIF #4 EAST IRVING PARK ROAD

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
PROPERTY TAXES						
42411205	41010 DUPAGE - TIF INCREMENT	\$ -	\$ -	\$ -	\$ -	0%
TOTAL PROPERTY TAXES		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
INVESTMENT INCOME						
42411260	46010 INVESTMENT INCOME	-	-	-	-	0%
TOTAL INVESTMENT INCOME		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
EXPENDITURES AND OTHER FINANCING USES						
PERSONNEL						
42420510	60100 REGULAR SALARIES	\$ 26,780	\$ 2,004	\$ 4,128	\$ 22,652	15%
42420510	60300 SICK BUY BACK	-	370	370	(370)	
42420510	60450 EMPLOYEE GROUP INSURANCE	3,545	228	457	3,088	13%
42420510	60500 FICA	1,430	145	275	1,155	19%
42420510	60550 MEDICARE	405	34	64	341	16%
42420510	60600 IMRF	3,635	315	597	3,038	16%
TOTAL PERSONNEL		<u>35,795</u>	<u>3,097</u>	<u>5,890</u>	<u>29,905</u>	<u>16%</u>
CONTRACTUAL						
42420520	61100 ATTORNEY	5,000	-	-	5,000	0%
42420520	61250 AUDITING SERVICES	1,570	-	-	1,570	0%
42420520	61270 OTHER PROFESSIONAL SERVICES	7,060	1,374	1,374	5,686	19%
42420520	61630 LEGAL NOTICES	200	-	-	200	0%
42420520	61700 POSTAGE	200	-	-	200	0%
42420520	61790 OTHER CONTRACTUAL SERVICES	5,000	490	490	4,510	100%
42420520	61792 VILLAGE SERVICES	15,000	-	-	15,000	200%
TOTAL CONTRACTUAL		<u>34,030</u>	<u>1,864</u>	<u>1,864</u>	<u>32,166</u>	<u>5%</u>
OTHER CHARGES						
42420540	63140 PUBLIC RELATIONS	-	-	-	-	0%
TOTAL OTHER CHARGES		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TIF IMPROVEMENTS/PROJECTS						
42420575	70100 IRVING - CENTRAL PROJECT 1	5,000	-	-	5,000	0%
TOTAL TIF IMPROVEMENTS/PROJECTS		<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 74,825</u>	<u>\$ 4,961</u>	<u>\$ 7,754</u>	<u>\$ 67,071</u>	<u>10%</u>
NET CHANGE IN FUND BALANCE		(74,825)	(4,961)	(7,754)		
BEGINNING FUND BALANCE				(79,974)		
ENDING FUND BALANCE				(87,728)		

Village of Roselle
Water/Sewer Equipment Replacement Fund
For the period ending February 28, 2021

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						
INVESTMENT INCOME						
5211260 46010	INVESTMENT INCOME	\$ 10,000	\$ 4,480	\$ 4,158	\$ (5,842)	42%
5211260 46020	NET CHANGE IN FAIR VALUE	-	(863)	(1,404)	(1,404)	0%
TOTAL INVESTMENT INCOME		<u>10,000</u>	<u>3,618</u>	<u>2,754</u>	<u>(7,246)</u>	<u>28%</u>
INTERFUND TRANSFERS						
5211275 49045	TRANS FROM WATER OPER	69,835	5,820	11,635	(58,200)	17%
5211275 49050	TRANS FROM SEWER OPER	80,165	6,680	13,365	(66,800)	17%
TOTAL INTERFUND TRANSFERS		<u>150,000</u>	<u>12,500</u>	<u>25,000</u>	<u>(125,000)</u>	<u>17%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 160,000</u>	<u>\$ 16,118</u>	<u>\$ 27,754</u>	<u>\$ (132,246)</u>	<u>17%</u>
EXPENDITURES AND OTHER FINANCING USES						
PUBLIC WORKS CAPITAL OUTLAY						
5291550 65120	AUTOMOTIVE EQUIPMENT	\$ 144,000	\$ -	\$ -	\$ 144,000	0%
5291550 65145	OFFICE MACH/EQUIPMENT	2,180	181	181	1,999	0%
TOTAL PUBLIC WORKS CAPITAL OUTLAY		<u>146,180</u>	<u>181</u>	<u>181</u>	<u>145,999</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 146,180</u>	<u>\$ 181</u>	<u>\$ 181</u>	<u>\$ 145,999</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		13,820	15,936	27,573		
BEGINNING FUND BALANCE				788,357		
ENDING FUND BALANCE				815,929		

Village of Roselle
Water/Sewer Capital Projects Fund
For the period ending February 28, 2021

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	\$ 2,925,280	\$ 210,174	\$ 476,510	\$ (2,448,770)	16%
5311225	42065 WATER TAP-ON FEES	5,000	1,920	1,920	(3,080)	38%
5311225	42070 SEWER TAP-ON FEES	5,000	1,500	1,500	(3,500)	30%
TOTAL FEES		<u>2,935,280</u>	<u>213,594</u>	<u>479,930</u>	<u>(2,455,350)</u>	<u>16%</u>
INVESTMENT INCOME						
5111260	46010 INVESTMENT INCOME	15,000	(393)	6,297	(8,703)	42%
5111260	46020 NET CHANGE IN FAIR VALUE	-	(744)	(1,394)	(1,394)	0%
TOTAL INVESTMENT INCOME		<u>15,000</u>	<u>(1,137)</u>	<u>4,903</u>	<u>(10,097)</u>	<u>33%</u>
OTHER FINANCING SOURCES						
5311265	47010 IEPA LOAN PROCEEDS	-	761,481	1,549,396	1,549,396	#DIV/0!
TOTAL OTHER FINANCING SOURCES		<u>-</u>	<u>761,481</u>	<u>1,549,396</u>	<u>1,549,396</u>	<u>#DIV/0!</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 2,950,280</u>	<u>\$ 973,938</u>	<u>\$ 2,034,229</u>	<u>\$ (916,051)</u>	<u>69%</u>
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
53918240	63405 BACKFLOW PREVENT PROGRAM	\$ 15,000	\$ -	\$ -	\$ 15,000	0%
53918240	64140 2014 IEPA LOAN PRINCIPAL	272,620	-	-	272,620	0%
53918240	64145 2014 IEPA LOAN INTEREST	89,130	-	-	89,130	0%
53918240	64190 2008 GO BONDS PRINCIPAL	475	-	-	475	0%
53918240	64195 2008 GO BONDS INTEREST	75,000	-	-	75,000	0%
53918240	64198 2008 GO BONDS ADMIN FEE	68,825	-	-	68,825	0%
53918240	64250 2016A REFUND BONDS PRINC	475	-	-	475	0%
53918240	64251 2016A REFUND BONDS INTEREST	117,955	58,783	58,783	59,172	50%
53918240	64252 2016A REFUND BONDS ADMIN	32,010	16,199	16,199	15,811	51%
53918240	64256 IEPA LOAN L17-5418 PRINCIPAL	58,925	-	-	58,925	0%
53918240	64257 IEPA LOAN L17-5418 INTEREST	15,015	-	-	15,015	0%
53918240	64258 IEPA LOAN L17-5419 PRINCIPAL	169,585	-	-	169,585	0%
53918240	64259 IEPA LOAN L17-5419 INTEREST	82,905	-	-	82,905	0%
53918240	64262 IEPA LOAN L17-5421 PRINCIPAL	111,030	-	-	111,030	0%
53918240	64263 IEPA LOAN L17-5421 INTEREST	29,210	-	-	29,210	0%
53918240	64264 IEPA LOAN L17-5422 PRINCIPAL	91,235	-	-	91,235	0%
53918240	64265 IEPA LOAN L17-5422 INTEREST	26,840	-	-	26,840	0%
53918240	64266 IEPA LOAN L17-5423 PRINCIPAL	13,585	-	-	13,585	0%
53918240	64267 IEPA LOAN L17-5423 INTEREST	6,640	-	-	6,640	0%
53918241	64140 2012B DEBT PRINCIPAL	135,000	-	-	135,000	0%
53918241	64145 2012B DEBT INTEREST	10,375	-	-	10,375	0%
53918241	64148 2012B DEBT ADMIN FEE	475	-	-	475	0%
TOTAL OTHER CHARGES		<u>1,422,310</u>	<u>74,982</u>	<u>74,982</u>	<u>1,347,328</u>	<u>5%</u>
INTERFUND TRANSFERS						
53918260	66130 TRANS TO DEBT SERVICE FUND	82,375	6,865	13,725	68,650	17%
TOTAL INTERFUND TRANSFERS		<u>82,375</u>	<u>6,865</u>	<u>13,725</u>	<u>68,650</u>	<u>17%</u>

Village of Roselle
Water/Sewer Capital Projects Fund
For the period ending February 28, 2021

FUND 53 - WATER/SEWER CAPITAL PROJECTS

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
WATER MAIN REPLACE PROGRAM (PROJECT 800)						
53918191	71100 CONSTRUCTION	990,000	-	-	990,000	0%
53918191	71110 ENGINEERING	176,000	-	-	176,000	0%
TOTAL WATER MAIN REPLACEMENT PROGRAM		1,166,000	-	-	1,166,000	0%
TREATMENT PLANT IMPR PROJECTS (PROJECT 600)						
53918292	70100 GENERAL EXPENSES	30,000	-	-	30,000	0%
TOTAL TREATMENT PLANT IMPROV PROJECTS		30,000	-	-	30,000	0%
BOTTERMAN FACILITIES PLAN (PROJECT 650)						
53918292	71100 CONSTRUCTION	800,100	482,812	482,812	317,288	60%
53918292	71110 ENGINEERING	27,850	-	-	27,850	0%
TOTAL BOTTERMAN FACILITIES PLAN		827,950	482,812	482,812	345,138	58%
DEVLIN FACILITIES PLAN (PROJECT 651)						
53918292	71100 CONSTRUCTION	1,380,400	150,550	150,550	1,229,850	11%
53918292	71110 ENGINEERING	249,050	-	-	249,050	0%
TOTAL DEVLIN FACILITIES PLAN		1,629,450	150,550	150,550	1,478,900	9%
COLLECTION SYS FACILITIES PLAN (PROJECT 652)						
53918292	71100 CONSTRUCTION	50,000	-	-	50,000	0%
53918292	71110 ENGINEERING	140,000	-	-	140,000	0%
TOTAL COLLECTION SYSTEM FACILITIES PLAN		190,000	-	-	190,000	0%
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 5,348,085	\$ 715,209	\$ 722,069	\$ 4,626,016	14%
NET CHANGE IN FUND BALANCE		(2,397,805)	258,728	1,312,160		
BEGINNING FUND BALANCE				4,591,625		
ENDING FUND BALANCE				5,903,785		

Village of Roselle
Water/Sewer Extension Fund
For the period ending February 28, 2021

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	\$ 2,000	\$ 9	\$ 17	\$ (1,983)	1%
TOTAL INVESTMENT INCOME		<u>2,000</u>	<u>9</u>	<u>17</u>	<u>(1,983)</u>	<u>1%</u>
RECAPTURES						
4311270	48141 51 INDIAN HILL DR SEWER	885	74	147	(738)	17%
TOTAL RECAPTURES		<u>885</u>	<u>74</u>	<u>147</u>	<u>(738)</u>	<u>17%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 2,885</u>	<u>\$ 83</u>	<u>\$ 164</u>	<u>\$ (2,721)</u>	<u>6%</u>
EXPENDITURES AND OTHER FINANCING USES						
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		2,885	83	164		
BEGINNING FUND BALANCE				118,228		
ENDING FUND BALANCE				118,392		

Village of Roselle
 Parking Lot Operating Fund
 For the period ending February 28, 2021

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	\$ 6,400	\$ 280	\$ 3,560	\$ (2,840)	56%
5811225	42085	DAILY LOT FEES	144,700	827	1,479	(143,221)	1%
5811225	42090	MAPLE LOT FEES	6,000	-	53	(5,947)	1%
5811225	42095	BOKELMAN LOT PERMITS	1,050	-	-	(1,050)	0%
5811225	42098	ELM/PARK PERMITS	200	-	-	(200)	0%
TOTAL FEES			<u>158,350</u>	<u>1,107</u>	<u>5,092</u>	<u>(153,258)</u>	<u>3%</u>
INVESTMENT INCOME							
5811260	46010	INVESTMENT INCOME	3,000	23	43	(2,957)	1%
TOTAL INVESTMENT INCOME			<u>3,000</u>	<u>23</u>	<u>43</u>	<u>(2,957)</u>	<u>1%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES			<u>\$ 161,350</u>	<u>\$ 1,130</u>	<u>\$ 5,135</u>	<u>\$ (156,215)</u>	<u>3%</u>
EXPENDITURES AND OTHER FINANCING USES							
PERSONNEL							
5860510	60100	REGULAR SALARIES	\$ 115,960	\$ 8,863	\$ 18,094	\$ 97,866	16%
5860510	60200	OVERTIME	4,100	182	372	3,728	9%
5860510	60250	HOLIDAY PAY	1,805	-	834	971	46%
5860510	60300	SICK BUY BACK	800	424	1,154	(354)	144%
5860510	60400	PART-TIME SALARIES	315	27	54	262	17%
5860510	60450	EMPLOYEE GROUP INSURANCE	27,250	1,347	2,768	24,482	10%
5860510	60500	FICA	7,480	577	1,247	6,233	17%
5860510	60550	MEDICARE	1,790	135	292	1,498	16%
5860510	60600	IMRF	16,140	1,214	2,632	13,508	16%
5860510	60755	RETIREMENT MEDICAL CONTRIB	90	5	10	80	11%
TOTAL PERSONNEL			<u>175,730</u>	<u>12,773</u>	<u>27,457</u>	<u>148,273</u>	<u>16%</u>
CONTRACTUAL							
5860520	61350	FACILITIES MAINTENANCE	8,480	495	495	7,985	6%
5860520	61370	GROUNDS MAINTENANCE	14,300	-	-	14,300	0%
5860520	61570	PARKING LOT IMPROVEMENTS	5,500	-	-	5,500	0%
5860520	61640	PRINTING/DUPLICATING	500	-	-	500	0%
5860520	61660	ELECTRICITY	6,380	-	-	6,380	0%
5860520	61670	NATURAL GAS	2,700	-	-	2,700	0%
5860520	61700	POSTAGE	250	1	7	243	3%
5860520	61735	SNOW REMOVAL - LOTS	13,000	6,287	6,287	6,713	48%
5860520	61740	SNOW REMOVAL - SIDEWALKS	23,000	9,914	9,914	13,086	43%
5860520	61790	OTHER CONTRACTUAL	9,800	110	4,670	5,130	48%
5860520	61971	IT USER CHARGE	5,845	-	1,034	4,811	18%
TOTAL CONTRACTUAL			<u>89,755</u>	<u>16,807</u>	<u>22,408</u>	<u>67,347</u>	<u>25%</u>
COMMODITIES							
5860530	62110	OFFICE SUPPLIES	200	-	-	200	0%
5860530	62140	AUTO FUEL	1,930	100	100	1,830	5%
5860530	62175	PARKING LOT MAINT MATERIALS	500	-	-	500	0%

Village of Roselle
 Parking Lot Operating Fund
 For the period ending February 28, 2021

FUND 58 - PARKING LOT OPERATING FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
5860530 62270	FACILITIES MAINT SUPPLIES	1,000	-	-	1,000	0%
TOTAL COMMODITIES		3,630	100	100	3,530	3%
OTHER CHARGES						
5860540 63270	IRMA CHARGES	3,705	-	3,705	-	100%
5860540 63280	IRMA DEDUCTIBLE	2,000	-	2,000	-	100%
TOTAL OTHER CHARGES		5,705	-	5,705	-	100%
INTERFUND TRANSFERS						
5860560 66100	TRANS TO EQUIP REPLACE FUND	8,500	708	1,420	7,080	17%
5860560 66140	TRANS TO PARKING LOT CAPITAL	18,870	-	-	18,870	0%
TOTAL INTERFUND TRANSFERS		27,370	708	1,420	25,950	5%
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 302,190	\$ 30,388	\$ 57,090	\$ 245,100	19%
NET CHANGE IN FUND BALANCE		(140,840)	(29,258)	(51,955)		
BEGINNING FUND BALANCE				301,627		
ENDING FUND BALANCE				249,672		

Village of Roselle
 Parking Lot Capital Projects Fund
 For the period ending February 28, 2021

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	\$ 100	\$ 1	\$ 1	\$ (99)	1%
TOTAL INVESTMENT INCOME		<u>100</u>	<u>1</u>	<u>1</u>	<u>(99)</u>	<u>1%</u>
INTERFUND TRANSFERS						
5911275	49035 TRANS FROM PARKING LOT OP	18,870	-	-	(18,870)	0%
TOTAL INTERFUND TRANSFERS		<u>18,870</u>	<u>-</u>	<u>-</u>	<u>(18,870)</u>	<u>0%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 18,970</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ (18,969)</u>	<u>0%</u>
EXPENDITURES AND OTHER FINANCING USES						
PARKING LOT IMPROVEMENTS						
5960585	71100 PARKING LOT IMPROVEMENTS	\$ 18,870	\$ -	\$ -	\$ 18,870	0%
TOTAL PARKING LOT IMPROVEMENTS		<u>18,870</u>	<u>-</u>	<u>-</u>	<u>18,870</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 18,870</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,870</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		100	1	1		
BEGINNING FUND BALANCE				7,912		
ENDING FUND BALANCE				7,913		

Village of Roselle
Insurance Fund - Health Insurance
For the period ending February 28, 2021

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 43058	IPBC TERMINAL RESERVE	\$ -	\$ -	\$ -	\$ -	0%
6112245 43083	EMPLOYER MISC HLTH CONTRIB	202,945	5,029	8,190	(194,755)	4%
6112245 43084	LIFE INSURANCE	13,755	949	1,906	(11,849)	14%
6112245 43085	OPTIONAL LIFE INSURANCE	16,805	620	1,279	(15,526)	8%
6112245 43086	LOCAL 150 EMPLOYER CONTRIB	492,910	28,597	62,668	(430,242)	13%
6112245 43087	PPO EMPLOYER CONTRIB	810,365	60,908	123,087	(687,278)	15%
6112245 43088	HMO EMPLOYER CONTRIB	170,675	13,876	27,751	(142,924)	16%
6112245 43089	DENTAL EMPLOYER CONTRIB	69,520	5,226	10,532	(58,988)	15%
6112245 43090	PPO EMPLOYEE CONTRIB	147,845	10,954	22,137	(125,708)	15%
6112245 43091	HMO EMPLOYEE CONTRIB	30,310	2,464	4,929	(25,381)	16%
6112245 43092	DENTAL EMPLOYEE CONTRIB	12,605	931	1,875	(10,730)	15%
6112245 43093	VISION EMPLOYEE CONTRIB	5,000	405	819	(4,181)	16%
6112245 43095	RETIREE INSURANCE CONTRIB	198,805	14,430	27,062	(171,743)	14%
TOTAL OTHER CHARGES		2,171,540	144,390	292,236	(1,879,304)	13%
INVESTMENT INCOME						
6112260 46010	INVESTMENT INCOME	1,500	-	0	(1,500)	0%
TOTAL INVESTMENT INCOME		1,500	-	0	(1,500)	0%
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 2,173,040	\$ 144,390	\$ 292,236	\$ (1,880,804)	13%
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
61201240 62305	WELLNESS PROGRAM	\$ 2,500	\$ -	\$ -	\$ 2,500	0%
61201240 63230	LIFE INSURANCE	30,560	1,611	3,239	27,321	11%
61201240 63240	HEALTH INSURANCE	1,301,920	94,069	185,748	1,116,172	14%
61201240 63245	LOCAL 150 INSURANCE	492,910	29,401	95,207	397,703	19%
61201240 63250	DENTAL INSURANCE	82,125	6,460	12,752	69,373	16%
61201240 63251	VISION INSURANCE	5,000	418	845	4,155	17%
61201240 63255	RETIREE INSURANCE	217,275	12,879	30,422	186,853	14%
61201240 63260	OPT OUT PROGRAM	39,250	3,161	6,321	32,929	16%
TOTAL OTHER CHARGES		2,171,540	147,999	334,536	1,837,005	15%
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 2,171,540	\$ 147,999	\$ 334,536	\$ 1,837,005	15%
NET CHANGE IN FUND BALANCE		1,500	(3,609)	(42,299)		
BEGINNING FUND BALANCE				135,198		
ENDING FUND BALANCE				92,899		

Village of Roselle
Insurance Fund - IRMA
For the period ending February 28, 2021

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	\$ 261,220	\$ -	\$ 261,220	\$ -	100%
TOTAL CHARGES FOR SERVICE		<u>261,220</u>	<u>-</u>	<u>261,220</u>	<u>-</u>	<u>100%</u>
OTHER CHARGES						
6113245	43057 IRMA RESERVE SURPLUS	207,000	-	-	(207,000)	0%
TOTAL OTHER CHARGES		<u>207,000</u>	<u>-</u>	<u>-</u>	<u>(207,000)</u>	<u>0%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 468,220</u>	<u>\$ -</u>	<u>\$ 261,220</u>	<u>\$ (207,000)</u>	<u>56%</u>
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
61201340	63270 IRMA CHARGES	\$ 368,220	\$ 850	\$ 376,252	\$ (8,032)	102%
61201340	63280 IRMA DEDUCTIBLE	100,000	592	592	99,408	1%
TOTAL OTHER CHARGES		<u>468,220</u>	<u>1,442</u>	<u>376,844</u>	<u>91,376</u>	<u>80%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 468,220</u>	<u>\$ 1,442</u>	<u>\$ 376,844</u>	<u>\$ 91,376</u>	<u>80%</u>
NET CHANGE IN FUND BALANCE		-	(1,442)	(115,624)		
BEGINNING FUND BALANCE				53,283		
ENDING FUND BALANCE				(62,341)		

Village of Roselle
IT Fund
For the period ending February 28, 2021

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	\$ 57,890	\$ -	\$ 9,278	\$ (48,612)	16%
6411240 42352	PUBLIC SAFETY	329,490	-	52,815	(276,675)	16%
6411240 42353	HIGHWAYS AND STREETS	57,885	-	9,278	(48,607)	16%
6411240 42356	WATER & SEWER	217,260	-	31,031	(186,229)	14%
6411240 42357	PARKING LOT	5,845	-	1,034	(4,811)	18%
TOTAL CHARGES FOR SERVICE		<u>668,370</u>	<u>-</u>	<u>103,437</u>	<u>(564,933)</u>	<u>15%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 668,370</u>	<u>\$ -</u>	<u>\$ 103,437</u>	<u>\$ (564,933)</u>	<u>15%</u>
EXPENDITURES AND OTHER FINANCING USES						
CONTRACTUAL						
6420520 61290	COMPUTER CONSULTING SERV	\$ 279,960	\$ 23,042	\$ 46,083	\$ 233,877	16%
6420520 61295	WEBSITE MAINTENANCE	6,100	-	1,525	4,575	25%
6420520 61320	OFFICE EQUIPMENT MAINT	136,605	399	69,996	66,609	51%
6420520 61650	TELEPHONE	67,980	1,670	5,084	62,896	7%
6420520 61790	OTHER CONTRACTUAL	88,410	7,846	8,671	79,739	10%
TOTAL CONTRACTUAL		<u>579,055</u>	<u>32,957</u>	<u>131,359</u>	<u>447,696</u>	<u>23%</u>
COMMODITIES						
6420530 62110	OFFICE SUPPLIES	3,000	-	-	3,000	0%
6420530 62120	HARDWARE/SOFTWARE	76,315	5,522	10,558	65,757	14%
TOTAL COMMODITIES		<u>79,315</u>	<u>5,522</u>	<u>10,558</u>	<u>68,757</u>	<u>13%</u>
CAPITAL OUTLAY						
6420550 65135	COMPUTERS	10,000	4,378	4,378	5,622	44%
TOTAL CAPITAL OUTLAY		<u>10,000</u>	<u>4,378</u>	<u>4,378</u>	<u>5,622</u>	<u>44%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 668,370</u>	<u>\$ 42,857</u>	<u>\$ 146,295</u>	<u>\$ 522,075</u>	<u>22%</u>
NET CHANGE IN FUND BALANCE		-	(42,857)	(42,857)		
BEGINNING FUND BALANCE				-		
ENDING FUND BALANCE				(42,857)		

Village of Roselle
Police Pension Fund
For the period ending February 28, 2021

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	\$ -	\$ 1,330	\$ (2,670)	33%
TOTAL STATE SHARED TAXES		4,000	-	1,330	(2,670)	33%
OTHER CHARGES						
7111245	43100 EMPLOYEE CONTRIBUTIONS	301,730	21,965	47,684	(254,046)	0%
7111245	43110 EMPLOYER CONTRIBUTIONS	1,898,945	19,505	24,424	(1,874,521)	1%
7111245	43115 PORTABILITY CONTRIBUTIONS	1,000	-	-	-	0%
TOTAL OTHER CHARGES		2,201,675	41,471	72,108	(2,128,567)	3%
INVESTMENT INCOME						
7111260	46010 INVESTMENT INCOME	1,800,000	-	22,969	(1,777,031)	1%
7111260	46020 NET CHANGE IN FAIR VALUE	-	-	(64,834)	(64,834)	0%
TOTAL INVESTMENT INCOME		1,800,000	-	(41,865)	(1,841,865)	-2%
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 4,005,675	\$ 41,471	\$ 31,573	\$ (3,973,102)	1%
EXPENDITURES AND OTHER FINANCING USES						
PERSONNEL						
71510	60900 PENSION PAYMENTS	\$ 2,769,825	\$ -	\$ 214,830	\$ 2,554,995	8%
71510	60925 PORTABILITY PAYMENTS	10,000	-	-	10,000	0%
71510	60950 CONTRIBUTION REFUND	10,000	-	-	10,000	0%
TOTAL PERSONNEL		2,789,825	-	214,830	2,574,995	8%
CONTRACTUAL						
71520	61130 LEGAL SERVICES	5,000	-	827	4,173	17%
71520	61150 INVESTMENT ADVISORY FEES	125,000	-	32,198	92,802	26%
71520	61180 MEDICAL	500	-	-	500	0%
71520	61270 OTHER PROFESSIONAL SERVICES	14,225	-	1,760	12,465	12%
71520	61680 TRAINING/MEETINGS	5,000	-	-	5,000	0%
71520	61700 POSTAGE	50	-	-	50	0%
71520	61710 MEMBERSHIPS	800	-	-	800	0%
71520	61790 OTHER CONTRACTUAL	11,880	-	1,973	9,907	17%
TOTAL CONTRACTUAL		162,455	-	36,758	125,697	23%
COMMODITIES						
71530	62110 OFFICE SUPPLIES	200	-	-	200	0%
TOTAL COMMODITIES		200	-	-	200	0%
OTHER CHARGES						
71540	63275 LIABILITY INSURANCE	4,000	-	-	4,000	0%
71540	63400 DOI REPORT FILING	5,735	-	-	5,735	0%
TOTAL OTHER CHARGES		9,735	-	-	9,735	0%

Village of Roselle
Police Pension Fund
For the period ending February 28, 2021

FUND 71 - POLICE PENSION FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 2,962,215	\$ -	\$ 251,588	\$ 2,710,627	8%
NET CHANGE IN FUND BALANCE		1,043,460	41,471	(220,015)		
BEGINNING FUND BALANCE				32,178,980		
ENDING FUND BALANCE				31,958,965		

Village of Roselle
Firefighters' Pension Fund
For the period ending February 28, 2021

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	\$ -	\$ 509	\$ (391)	57%
TOTAL STATE SHARED TAXES		<u>900</u>	<u>-</u>	<u>509</u>	<u>(391)</u>	<u>57%</u>
OTHER INCOME						
7211245	43100 EMPLOYEE CONTRIBUTIONS	129,795	9,346	19,404	(110,391)	15%
7211245	43110 EMPLOYER CONTRIBUTIONS	757,235	7,488	9,375	(747,860)	1%
TOTAL OTHER INCOME		<u>887,030</u>	<u>16,834</u>	<u>28,779</u>	<u>(858,251)</u>	<u>3%</u>
INVESTMENT INCOME						
7111260	46010 INVESTMENT INCOME	300,000	-	-	(300,000)	0%
7111260	46020 NET CHANGE IN FAIR VALUE	-	-	-	-	0%
TOTAL INVESTMENT INCOME		<u>300,000</u>	<u>-</u>	<u>-</u>	<u>(300,000)</u>	<u>0%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 1,187,930</u>	<u>\$ 16,834</u>	<u>\$ 29,287</u>	<u>\$ (1,158,643)</u>	<u>2%</u>
EXPENDITURES AND OTHER FINANCING USES						
PERSONNEL						
72510	60900 PENSION PAYMENTS	\$ 559,690	\$ -	\$ -	\$ 559,690	0%
72510	60950 CONTRIBUTION REFUND	10,000	-	-	10,000	0%
TOTAL PERSONNEL		<u>569,690</u>	<u>-</u>	<u>-</u>	<u>569,690</u>	<u>0%</u>
CONTRACTUAL						
72520	61130 LEGAL SERVICES	30,000	-	-	30,000	0%
72520	61150 INVESTMENT ADVISORY FEES	25,000	-	-	25,000	0%
72520	61180 MEDICAL	5,000	-	-	5,000	0%
72520	61270 OTHER PROFESSIONAL SERVICES	10,890	-	-	10,890	0%
72520	61680 TRAINING/MEETINGS	2,000	-	-	2,000	0%
72520	61710 MEMBERSHIPS	1,000	-	-	1,000	0%
TOTAL CONTRACTUAL		<u>73,890</u>	<u>-</u>	<u>-</u>	<u>73,890</u>	<u>0%</u>
OTHER CHARGES						
72540	63275 LIABILITY INSURANCE	4,000	-	-	4,000	0%
72540	63400 DOI REPORT FILING	1,625	-	-	1,625	0%
TOTAL OTHER CHARGES		<u>5,625</u>	<u>-</u>	<u>-</u>	<u>5,625</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 649,205</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 649,205</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		538,725	16,834	29,287		
BEGINNING FUND BALANCE				9,349,878		
ENDING FUND BALANCE				9,379,165		