

# Memo

To: Mayor and Board of Trustees  
Jason Bielawski, Village Administrator

From: Tom Dahl, Finance Director

Date: February 28, 2022

Re: January 2022 Financial Review

Happy New Fiscal Year! This report's main focus centers on the General Fund and the Water/Sewer Operating Fund. There are several charts reflecting the FY 2022 Budget and the FY 2022 year-to-date revenues and expenditures. We are currently 8.3% through the fiscal year, however revenues and expenditures can be higher or lower than this due to the cyclical nature of some revenue sources and the timing of the receipt and payment of invoices.

## General Fund

This fund accounts for the general operations of the Village including public safety, streets and highways, and general administration.

### General Fund Revenue Overview

GENERAL FUND	2022 Budget	January Actual	2022 Actual	% of Budget
<b>PROPERTY TAXES/ROAD/BRIDGE TAXES</b>	<b>\$6,170,630</b>	<b>\$980</b>	<b>\$980</b>	<b>0.0%</b>
<b>STATE SHARED TAXES</b>	<b>7,803,580</b>	<b>745,347</b>	<b>745,347</b>	<b>9.6%</b>
SALES TAX	3,961,285	350,649	350,649	8.9%
INCOME TAX	3,037,950	311,977	311,977	10.3%
<b>LOCAL TAXES</b>	<b>1,000,815</b>	<b>91,966</b>	<b>91,966</b>	<b>9.2%</b>
EATING ESTABLISHMENT TAX	522,795	54,287	54,287	10.4%
VIDEO GAMING TAX	341,880	27,343	27,343	8.0%
<b>FEES</b>	<b>681,300</b>	<b>12,762</b>	<b>12,762</b>	<b>1.9%</b>
BUILDING PERMITS	585,000	6,778	6,778	1.2%
<b>LICENSES</b>	<b>954,625</b>	<b>7,002</b>	<b>7,002</b>	<b>0.7%</b>
VEHICLE STICKERS	660,000	2,894	2,894	0.4%
<b>FINES</b>	<b>341,500</b>	<b>11,079</b>	<b>11,079</b>	<b>3.2%</b>
COURT FINES	90,000	2,461	2,461	2.7%
TRAFFIC SIGNAL ENFORCEMENT	70,000	995	995	1.4%
TOW FINES	45,000	1,000	1,000	2.2%
LOCAL FINES	100,000	5,140	5,140	5.1%
COMMUNITY DEVEL. FINES	10,000	175	175	1.8%
<b>CHARGES FOR SERVICES</b>	<b>2,423,550</b>	<b>155,430</b>	<b>155,430</b>	<b>6.4%</b>
ROSELLE FIRE PROTECTION DIST	901,375	74,487	74,487	8.3%
AMBULANCE BILLING	1,193,400	51,472	51,472	4.3%
<b>OTHER INCOME</b>	<b>429,735</b>	<b>90,825</b>	<b>90,825</b>	<b>21.1%</b>
CABLE TV FRANCHISE	319,140	7,991	7,991	2.5%
<b>GRANTS/DONATIONS/FUND RAISERS</b>	<b>200,260</b>	<b>2,217</b>	<b>2,217</b>	<b>1.1%</b>
<b>INVESTMENT INCOME</b>	<b>115,000</b>	<b>17,701</b>	<b>17,701</b>	<b>-15.4%</b>
INTEREST INCOME	115,000	1,692	1,692	1.5%
NET CHANGE IN FAIR VALUE	0	19,393	19,393	0.0%
<b>TOTAL REVENUE</b>	<b>\$20,120,995</b>	<b>\$1,099,906</b>	<b>\$1,099,906</b>	<b>5.47%</b>

- Overall, revenues are 5% 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 January with the actual amount received.

### Monthly Budget vs Actual for Select Revenues

GENERAL FUND	2022 Budget	Jan - Jan Budget	Jan - Jan Actual	\$ Difference
<b>PROPERTY TAXES/ROAD/BRIDGE TAXES</b>	\$6,170,630	\$14,590	\$980	(13,610)
<b>STATE SHARED TAXES</b>				
REPLACEMENT TAX (PPRT)	42,000	5,336	9,547	4,211
SALES TAX	3,961,285	268,223	350,649	82,426
INCOME TAX	3,037,950	259,307	311,977	52,670
LOCAL USE TAX	727,285	71,024	69,939	(1,085)
<b>LOCAL TAXES</b>				
VIDEO GAMING TAX	341,880	24,395	27,343	2,947
<b>FEES</b>				
BUILDING PERMITS	585,000	20,209	6,778	(13,431)
<b>LICENSES</b>				
BUSINESS LICENSES	125,475	2,119	3,708	1,589
VEHICLE STICKERS	660,000	2,665	2,894	229
<b>CHARGES FOR SERVICES</b>				
ROSELLE FIRE PROT DISTRICT	901,375	74,487	74,487	0
AMBULANCE BILLING	1,193,400	105,118	51,472	(53,647)
<b>OTHER INCOME</b>				
CABLE TV FRANCHISE	319,140	28,027	7,991	(20,037)
<b>ALL OTHER REVENUES</b>	2,055,575	171,298	182,144	10,846
<b>TOTAL</b>	<u>\$20,120,995</u>	<u>\$1,046,798</u>	<u>\$1,099,906</u>	<u>\$53,108</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 January were \$745,347 or 9.6% of the budgeted amount. The Sales Tax received in January was for October sales and was 39.8% higher than the amount received for the same period last year. Income Tax was 29.3% higher and Local Use Tax was 22.3% lower than last January.
- Local Taxes – Eating establishment, video gaming and hotel/motel tax make up most of the revenues collected in this category. Total receipts for January were \$91,966 or 9.2% of budget.
  - Shown below is a table displaying the top ten restaurants in eating establishment tax. These 10 restaurants accounted for 51% (\$23,393) of the total collected to-date eating establishment tax for December sales. December eating tax was up 24% compared to December 2020.

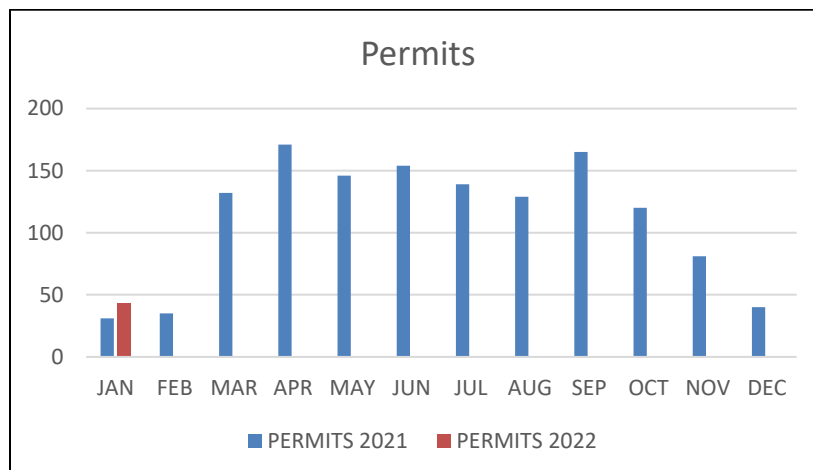
Italian Pizza Kitchen  
Pop's Pizza & Sports Bar  
Rosario's

McDonald's  
 Noodles Delight  
 Southern Cafe  
 Rookie's  
 DoorDash  
 La Hacienda  
 Brunch Cafe

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

RS Deli & Café (Shell @ Lake & Gary)	7,903.16
O.J.'s Oil Enterprises Ltd (Shell @ Roselle & Nerge)	4,873.05
Julie's Westchester LLC (Lake Street Pub)	2,829.38
Dotty's	2,781.61
Karountzos, Inc. (Cousin's)	2,259.29
Roselle LLA, Inc. (Bull Dog's)	1,624.90
Rookie's	1,057.00
Margarita's Mexican Bar & Grill, Inc	829.52
Rosario's	792.43
Northwest Dupage American Legion Post 1084	744.80
LEISERV, LLC (Brunswick)	625.10
Strike Ten Lanes, Inc.	509.24
Noodle's Delight	290.76
Sammy's	180.35
Crazy Crab	42.06
MAP Restuarants LLC (Pop's)	0.00
	<u>27,342.65</u>

- 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 January were \$12,762 and building fees made up \$6,778 of this amount. A chart showing the number of permits issued between 2021 and 2022 is shown below. The number of permits is 39% higher and the revenue collected is 118.3% (\$3,673) higher than the same period last year.



- Licenses – Business licenses, alarm licenses, liquor licenses and vehicle stickers are the main revenues reported in this category. The Village collected \$7,002 in January for licenses, mainly Business Licenses, \$3,708.
- 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 \$155,430 in charges for services in January.
- Other Income - \$90,825 or 21% of the budget was collected in January. This category is more cyclical than the other categories due to the quarterly collection of cable franchise fees and annual receipt of rental income for the water tower and the natural gas franchise fee.
- Investment income of \$(17,701) includes interest received, \$1,692 and the change in fair value of Village investments (\$19,393). 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	2022 Budget	January Actual	2022 Actual	% of Budget
<b>REVENUE</b>	<b>\$20,120,995</b>	<b>\$1,099,906</b>	<b>\$1,099,906</b>	<b>5.47%</b>
<b>PERSONNEL SERVICES</b>	<b>\$14,221,200</b>	<b>\$935,759</b>	<b>\$935,759</b>	<b>6.58%</b>
<i>SALARIES</i>	7,677,250	576,942	576,942	7.51%
<i>OVERTIME</i>	549,200	63,682	63,682	11.60%
<i>ALLOWANCES</i>	17,300	1,550	1,550	8.96%
<i>HOLIDAY PAY</i>	155,795	62,567	62,567	40.16%
<i>SICK BUYBACK</i>	82,115	23,406	23,406	28.50%
<i>PART-TIME</i>	557,115	27,268	27,268	4.89%
<i>HEALTH INSURANCE</i>	1,486,935	95,036	95,036	6.39%
<i>FICAMCARE</i>	690,180	56,394	56,394	8.17%
<i>IMRF</i>	317,330	22,337	22,337	7.04%
<i>POLICE PENSION</i>	1,939,035	3,222	3,222	0.17%
<i>FIRE PENSION</i>	714,400	1,065	1,065	0.15%
<i>ICMA CONTRIBUTIONS</i>	11,255	866	866	7.69%
<i>RETIRE MEDICAL CONTRIB</i>	23,290	1,425	1,425	6.12%
<b>CONTRACTUAL</b>	<b>3,596,280</b>	<b>168,212</b>	<b>168,212</b>	<b>4.68%</b>
<b>COMMODITIES</b>	<b>824,710</b>	<b>9,219</b>	<b>9,219</b>	<b>1.12%</b>
<b>OTHER CHARGES</b>	<b>352,425</b>	<b>2,315</b>	<b>2,315</b>	<b>0.66%</b>
<b>CAPITAL OUTLAY</b>	<b>92,450</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>INTERFUND TRANSFERS</b>	<b>500,000</b>	<b>41,696</b>	<b>41,696</b>	<b>8.34%</b>
<b>TOTAL EXPENSE</b>	<b>\$19,587,065</b>	<b>\$1,157,202</b>	<b>\$1,157,202</b>	<b>5.91%</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>\$533,930</b>	<b>(\$57,295)</b>	<b>(\$57,295)</b>	

- Overall, General Fund expenditures are 5.9% of budget projections.
- General Fund FY 2022 personnel services are 6.6% of budget. The Salaries line item should be at 7.7% (2 pay periods out of 26) at this time but expenditures are

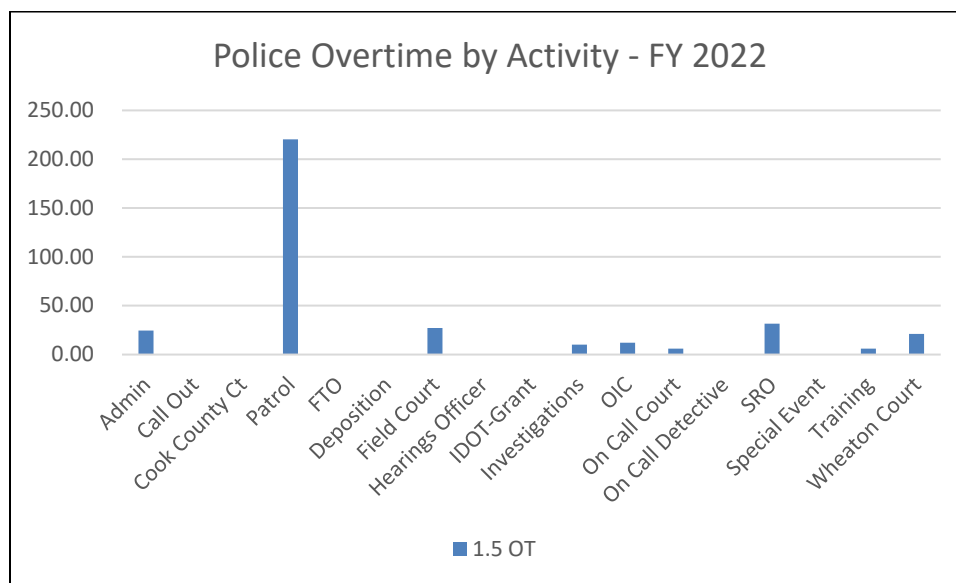
at 7.5% or \$13,616 lower than expected. The table below displays the most significant differences.

Department – Division	% of Budget	\$ Difference
Police – Administration	6.4%	\$5,782
Police – Operations	7.9%	-\$6,389
Police – Support Services	6.0%	\$3,868
Fire - Operations	7.3%	\$7,035
Public Works – Administration	6.1%	\$4,708
Public Works – Streets	8.2%	-\$2,439
Total:		\$12,565

- Overtime costs are 12% 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.

Department	Budget	Actual	% of Budget
Police	367,300	24,250	6.6%
Fire	123,000	32,970	26.8%
Public Works	57,600	6,463	11.2%
	<u>547,900</u>	<u>63,682</u>	<u>11.6%</u>

The charts below display the Police Department overtime by activity for the year and the month of January.



- 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 2022 are 5% of budget and \$44,681 higher than the same period in FY 2021, mainly due the timing of the payment of the DuComm invoice.
- Commodities are 1% of budget and \$4,920 higher than the same period in FY 2021.
- The Interfund Transfers category reflects 1/12 of the budgeted Equipment Replacement Fund transfers.

### General Fund Department Overview

The chart below displays the FY 2022 budget by department and the difference between FY 2021 and FY 2022 actual year to date expenditures. Elected Officials is higher due to the timing of payment of membership fees. Administration is lower due to the timing of the recording of the IRMA charges and deductible and accounting for the fireworks prepayment in FY 2021. Police is higher due to the timing of the payment of the DuComm invoice. Fire is lower due to a large decrease in the paramedic services contract invoice. Public Works is lower due to the timing of the recording of the IRMA charges and a retirement payout that took place in FY 2021.

General Fund	2022 Budget	Prior Year Comparison			
		FY 2021 YTD Actual	FY 2022 YTD Actual	Dollar Difference	% Change
<b>REVENUE</b>	<b>\$20,120,995</b>	<b>\$928,906</b>	<b>\$1,099,906</b>	<b>\$171,001</b>	<b>18.4%</b>
<b>EXPENDITURES</b>					
ELECTED OFFICIALS	199,635	11,583	15,414	3,830	33.1%
ADMINISTRATION	1,198,470	72,364	35,345	(37,019)	-51.2%
FINANCE	455,630	24,186	25,451	1,265	5.2%
COMMUNITY DEVELOPMENT	727,585	33,917	22,826	(11,092)	-32.7%
POLICE	9,004,865	477,228	588,982	111,755	23.4%
FIRE	5,472,470	363,403	332,214	(31,189)	-8.6%
FIRE & POLICE COMMISSION	31,950	1,586	995	(591)	-37.3%
PUBLIC WORKS	2,496,460	162,899	135,975	(26,924)	-16.5%
<b>TOTAL EXPENDITURES</b>	<b>\$19,587,065</b>	<b>\$1,147,165</b>	<b>\$1,157,202</b>	<b>\$10,037</b>	<b>0.9%</b>
<b>GRAND TOTAL SURPLUS (DEFICIT)</b>	<b>533,930</b>	<b>(218,260)</b>	<b>(57,295)</b>	<b>160,964</b>	

## Water and Sewer Operating Fund

The Water and Sewer Operating Fund is an Enterprise Fund supported by charges for water and sewer use.

### Water and Sewer Operating Revenue Overview

W/S OPERATING	2022 Budget	January Actual	2022 Actual	% of Budget
<b>OPERATING FEES</b>	<b>\$7,454,150</b>	<b>\$608,338</b>	<b>\$608,338</b>	<b>8.16%</b>
<i>WATER REVENUE</i>	4,505,950	360,916	360,916	8.01%
<i>SEWER REVENUE</i>	2,948,200	247,422	247,422	8.39%
<b>FINES</b>	<b>97,500</b>	<b>10,051</b>	<b>10,051</b>	<b>10.31%</b>
<i>LATE FEES</i>	85,000	9,116	9,116	10.72%
<i>TURN ON FEES</i>	3,000	275	275	9.17%
<i>RED TAG DELIVERY FEES</i>	9,500	660	660	6.95%
<b>CHARGES FOR SERVICES</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>OTHER INCOME</b>	<b>765</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>INVESTMENT INCOME</b>	<b>50,000</b>	<b>1,968</b>	<b>1,968</b>	<b>3.94%</b>
<b>TOTAL REVENUE</b>	<b>\$7,618,415</b>	<b>\$620,357</b>	<b>\$620,357</b>	<b>8.14%</b>

- Water and sewer operating fees are 8% of budget through January.
- Fines collected in January were \$10,051 or 10.3% of budget.
- Water consumption, billed in January for December usage, was 6.9% (3,101,663 gallons) lower compared to the same period last year with all service classes except Utility and Residential showing an increase. The Village billed \$360,916 in revenue in January 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 and a chart showing the number of accounts by Service Class is presented below.

Service Class	December 2020 Gallons	December 2021 Gallons	December 2020 Dollar	December 2021 Dollar
Commercial	4,984,522	5,318,249	\$42,139	\$45,985
Government	295,668	634,582	1,869	4,897
Utility Meter	10,063	8,853	1,853	1,885
Residential	39,894,546	36,117,517	332,240	308,295
Village	2,676	6,611	36	85
Total:	45,187,475	42,085,812	\$378,137	\$361,147

Service Class	December 2020 # of Accounts	December 2021 # of Accounts
Commercial	396	395
Government	73	74
Utility Meter	221	220
Residential	7,667	7,672
Village	2	2
Total:	8,359	8,363

## Water and Sewer Operating Expense Overview

W/S OPERATING	2022 Budget	January Actual	2022 Actual	% of Budget
<b>REVENUE</b>	<b>\$7,618,415</b>	<b>\$620,357</b>	<b>\$620,357</b>	<b>8.14%</b>
<b>PERSONNEL SERVICES</b>	<b>2,598,915</b>	<b>186,284</b>	<b>186,284</b>	<b>7.17%</b>
<i>SALARIES</i>	1,728,095	128,304	128,304	7.42%
<i>OVERTIME</i>	79,000	4,180	4,180	5.29%
<i>ALLOWANCES</i>	6,600	50	50	0.76%
<i>SICK BUYBACK</i>	39,745	0	0	0.00%
<i>PART-TIME</i>	19,190	1,411	1,411	7.35%
<i>HEALTH INSURANCE</i>	361,730	26,407	26,407	7.30%
<i>FICA/MCARE</i>	142,800	10,099	10,099	7.07%
<i>IMRF</i>	211,945	15,026	15,026	7.09%
<i>RETIRE MEDICAL CONTRIB</i>	9,810	807	807	8.23%
<b>CONTRACTUAL</b>	<b>4,051,190</b>	<b>29,197</b>	<b>29,197</b>	<b>0.72%</b>
<b>COMMODITIES</b>	<b>366,835</b>	<b>473</b>	<b>473</b>	<b>0.13%</b>
<b>OTHER CHARGES</b>	<b>113,060</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>CAPITAL OUTLAY</b>	<b>83,000</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>INTERFUND TRANSFERS</b>	<b>358,500</b>	<b>12,511</b>	<b>12,511</b>	<b>3.49%</b>
<b>CAPITAL IMPRVMT SANITARY</b>	<b>330,000</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL EXPENSE</b>	<b>\$7,901,500</b>	<b>\$228,465</b>	<b>\$228,465</b>	<b>2.89%</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>(\$283,085)</b>	<b>\$391,892</b>	<b>\$391,892</b>	

- Both Water and Sewer Divisions are operating within target levels of the adopted FY 2022 budget. The Water Division is operating at 2% of budget and the Sewer Division is operating at 4% of budget.
- Sick buyback is paid out in February each year and during retirements.



Village of Roselle  
 General Fund Balance Sheet  
 As of January 31, 2022

Classification	Current YTD Balance
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash	5,705,816
Investments	4,162,540
	9,868,356
<i>Current Assets Totals</i>	
<i>Current Receivables</i>	
Property Tax Receivable	6,031,932
Other Receivables	295,923
Intergovernmental Receivables	1,165,169
Prepays	18,943
	7,511,968
<i>Current Receivables Totals</i>	
<b>ASSETS TOTALS</b>	
	17,380,324
<b>LIABILITIES AND FUND EQUITY</b>	
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Payroll Liabilities	334,602
Deferred Revenue	6,043,200
Due to Others	469,212
Accounts Payable	81,893
	6,928,906
<i>Current Liabilities Totals</i>	
<b>LIABILITIES TOTALS</b>	
	6,928,906
<b>FUND EQUITY</b>	
Fund Balance	10,508,713
	10,508,713
<b>DECEMBER 31, 2021 FUND BALANCE</b>	
Fund Revenues	(1,099,906)
Fund Expenditures	1,157,202
	10,451,418
<b>CURRENT FUND BALANCE</b>	
<b>LIABILITIES AND FUND EQUITY</b>	
	17,380,324

Village of Roselle  
General Fund Income Statement  
For the period ending January 31, 2022

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUE</b>					
<i>Taxes</i>					
Property Tax	\$6,031,630	\$967	\$967	\$6,030,663	0
Road & Bridge Tax	139,000	12	12	138,988	0
<i>Taxes Totals</i>	<u>6,170,630</u>	<u>980</u>	<u>980</u>	<u>6,169,650</u>	<u>0%</u>
<i>State Shared Taxes</i>					
Personal Property Replacement Tax	42,000	9,547	9,547	32,453	23
Sales Tax	3,961,285	350,649	350,649	3,610,636	9
Income Tax	3,037,950	311,977	311,977	2,725,973	10
Local Use Tax	727,285	69,939	69,939	657,346	10
Cannabis Use Tax	35,060	3,236	3,236	31,824	9
<i>State Shared Taxes Totals</i>	<u>7,803,580</u>	<u>745,347</u>	<u>745,347</u>	<u>7,058,233</u>	<u>10%</u>
<i>Local Taxes</i>					
Auto Rental Tax	1,100	76	76	1,024	7
Hotel/Motel Tax	105,960	8,045	8,045	97,915	8
Eating Establishment Tax	522,795	54,287	54,287	468,508	10
Amusement Tax	20,400	1,641	1,641	18,759	8
Video Rental Tax	8,680	574	574	8,106	7
Video Gaming Tax	341,880	27,343	27,343	314,537	8
<i>Local Taxes Totals</i>	<u>1,000,815</u>	<u>91,966</u>	<u>91,966</u>	<u>908,849</u>	<u>9%</u>
<i>Fees</i>					
Engineering Fees	18,000	200	200	17,800	1
Fire Dept Review Fees	13,000	1,432	1,432	11,568	11
Building Permits	585,000	6,778	6,778	578,222	1
Re-Occupancy Fees	3,000	0	0	3,000	0
Annexation Fees	3,000	0	0	3,000	0
Zoning Fees	3,500	110	110	3,390	3
Recording Fees	150	0	0	150	0
Processing Fees	7,650	1,028	1,028	6,622	13
Credit Card Processing Fees	43,000	2,589	2,589	40,411	6
Overweight Truck Permits	5,000	625	625	4,375	13
<i>Fees Totals</i>	<u>681,300</u>	<u>12,762</u>	<u>12,762</u>	<u>668,538</u>	<u>2%</u>
<i>Licenses</i>					
Business Licenses	125,475	3,708	3,708	121,768	3
Alarm Licenses	51,500	400	400	51,100	1
Liquor Licenses	115,650	0	0	115,650	0
Vehicle Stickers	660,000	2,894	2,894	657,106	0
Small Cell Wireless	2,000	0	0	2,000	0
<i>Licenses Totals</i>	<u>954,625</u>	<u>7,002</u>	<u>7,002</u>	<u>947,624</u>	<u>1%</u>
<i>Fines</i>					
Local Fines	100,000	5,140	5,140	94,860	5
Compliance Fines	6,000	245	245	5,755	4
Tow Fines	45,000	1,000	1,000	44,000	2
Court Fines	90,000	2,461	2,461	87,539	3
DUI Tech Fines	4,000	263	263	3,737	7
Traffic Signal Enforcement	70,000	995	995	69,005	1
Forfeited Assets	1,000	0	0	1,000	0
False Alarm	15,000	800	800	14,200	5
Liquor Violations	500	0	0	500	0
Community Development Fines	10,000	175	175	9,825	2
<i>Fines Totals</i>	<u>341,500</u>	<u>11,079</u>	<u>11,079</u>	<u>330,421</u>	<u>3%</u>

Village of Roselle  
General Fund Income Statement  
For the period ending January 31, 2022

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<i>Charges For Services</i>					
Recycling Income	5,525	24	24	5,502	0
Community Police Services	20,000	916	916	19,084	5
Other Services	3,000	0	0	3,000	0
LPHS Liaison	238,440	26,202	26,202	212,238	11
PD/FD Reports	4,000	87	87	3,913	2
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	1,523	1,523	10,677	13
Hazmat Reimbursement	100	0	0	100	0
Roselle Fire District	901,375	74,487	74,487	826,888	8
Ambulance Fees	1,193,400	51,472	51,472	1,141,928	4
Tollway Emergency Fees	2,000	0	0	2,000	0
CPR Training	3,500	720	720	2,780	21
<i>Charges For Services Totals</i>	<u>2,423,550</u>	<u>155,430</u>	<u>155,430</u>	<u>2,268,120</u>	<u>6%</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	0	0	500	0
Cable Franchise	319,140	7,991	7,991	311,149	3
Natural Gas Franchise	30,000	34,702	34,702	(4,702)	116
Retail Sales	880	0	0	880	0
Registry Services Fee	10,000	0	0	10,000	0
Misc Income	3,000	119	119	2,881	4
Rental Income - Tower	48,015	48,013	48,013	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	0	500	0
<i>Other Charges Totals</i>	<u>429,735</u>	<u>90,825</u>	<u>90,825</u>	<u>338,910</u>	<u>21%</u>
<i>Grants</i>					
Roadside Safety	27,760	2,167	2,167	25,593	8
Community Grant	5,000	0	0	5,000	0
State/Local Grants	152,500	0	0	152,500	0
<i>Grants Totals</i>	<u>185,260</u>	<u>2,167</u>	<u>2,167</u>	<u>183,093</u>	<u>1%</u>
<i>Donations</i>					
Miscellaneous Donation	14,000	50	50	13,950	0
Police Explorers Donation	1,000	0	0	1,000	0
<i>Donations Totals</i>	<u>15,000</u>	<u>50</u>	<u>50</u>	<u>14,950</u>	<u>0%</u>
<i>Investment Income</i>					
Interest Income	115,000	1,692	1,692	113,308	2
Net Change in Fair Value	0	(19,393)	(19,393)	19,393	100
<i>Investment Income Totals</i>	<u>115,000</u>	<u>(17,701)</u>	<u>(17,701)</u>	<u>132,701</u>	<u>(15%)</u>
<b>REVENUE TOTALS</b>	<b>20,120,995</b>	<b>1,099,906</b>	<b>1,099,906</b>	<b>19,021,089</b>	<b>5%</b>

Village of Roselle  
 General Fund Income Statement  
 For the period ending January 31, 2022

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>EXPENDITURES</b>					
Elected Officials	\$199,635	\$15,414	\$15,414	\$184,222	8%
Administration	1,198,470	35,345	35,345	1,163,125	3%
Finance	455,630	25,451	25,451	430,179	6%
Community Development	727,585	22,826	22,826	704,760	3%
Police	9,004,865	588,982	588,982	8,415,883	7%
Fire	5,472,470	332,214	332,214	5,140,256	6%
Fire & Police Commission	31,950	995	995	30,955	3%
Public Works	2,496,460	135,975	135,975	2,360,485	5%
<b>EXPENDITURES TOTALS</b>	<b>19,587,065</b>	<b>1,157,202</b>	<b>1,157,202</b>	<b>18,429,863</b>	<b>6%</b>
Fund 10 - General Fund Totals					
<b>REVENUE TOTALS</b>	<b>20,120,995</b>	<b>1,099,906</b>	<b>1,099,906</b>	<b>19,021,089</b>	<b>5%</b>
<b>EXPENDITURES TOTALS</b>	<b>19,587,065</b>	<b>1,157,202</b>	<b>1,157,202</b>	<b>18,429,863</b>	<b>6%</b>
Fund 10 - General Fund Net Gain (Loss)	533,930	(57,295)	(57,295)	(591,225)	

Village of Roselle  
 Water/Sewer Operating Fund Balance Sheet  
 As of January 31, 2022

Classification	Current YTD Balance
<b>ASSETS</b>	
<i>Current Assets</i>	
Cash	680,273
Investments	2,156,366
	2,836,639
<i>Current Assets Totals</i>	
 <i>Current Receivables</i>	
Interest Receivable	21,587
A/R Utilities	1,036,722
Prepays	307,919
	1,366,228
<i>Current Receivables Totals</i>	
 Capital Assets	 38,087,962
	<b>ASSETS TOTALS</b> 42,290,829
 <b>LIABILITIES AND FUND EQUITY</b>	
<b>LIABILITIES</b>	
<i>Current Liabilities</i>	
Salaries Payable	56,554
Deferred Revenue	1,301
Accounts Payable	41,139
Due to Others	39,515
	138,509
<i>Current Liabilities Totals</i>	
 Non-Current Liabilities	 1,670,162
	<b>LIABILITIES TOTALS</b> 1,808,671
 <b>FUND EQUITY</b>	
Fund Balance	40,090,266
	<b>DECEMBER 31, 2021 NET POSITION</b> 40,090,266
Fund Revenues	(620,357)
Fund Expenses	228,465
	40,482,158
	<b>CURRENT NET POSITION</b>
	<b>LIABILITIES AND FUND EQUITY</b> 42,290,829

Village of Roselle  
Water/Sewer Operating  
For the period ending January 31, 2022

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUE</b>					
<i>Fees</i>					
Water Sales	\$4,505,950	\$360,916	\$360,916	\$4,145,034	8
Sewer Sales	2,948,200	247,422	247,422	2,700,778	8
<i>Fees Totals</i>	<u>7,454,150</u>	<u>608,338</u>	<u>608,338</u>	<u>6,845,812</u>	<u>8%</u>
<i>Fines</i>					
Utility Billing Late Fees	85,000	9,116	9,116	75,884	11
Turn On Fees	3,000	275	275	2,725	9
Red Tag Fees	9,500	660	660	8,840	7
<i>Fines Totals</i>	<u>97,500</u>	<u>10,051</u>	<u>10,051</u>	<u>87,449</u>	<u>10%</u>
<i>Charges For Service</i>					
Misc Reimbursement	1,000	0	0	1,000	0
Meter Sales	15,000	0	0	15,000	0
<i>Charges For Service Totals</i>	<u>16,000</u>	<u>0</u>	<u>0</u>	<u>16,000</u>	<u>0%</u>
<i>Other Income</i>					
Sale of Assets	500	0	0	500	0
Miscellaneous Income	165	0	0	165	0
IRMA - Other	100	0	0	100	0
<i>Other Income Totals</i>	<u>765</u>	<u>0</u>	<u>0</u>	<u>765</u>	<u>0%</u>
<i>Investment Income</i>					
Interest Income	50,000	14,631	14,631	35,369	29
Net Change in Fair Value	0	(12,663)	(12,663)	12,663	100
<i>Investment Income Totals</i>	<u>50,000</u>	<u>1,968</u>	<u>1,968</u>	<u>48,032</u>	<u>4%</u>
<b>REVENUE TOTALS</b>	<u>7,618,415</u>	<u>620,357</u>	<u>620,357</u>	<u>6,998,058</u>	<u>8%</u>
<b>EXPENSE</b>					
Water	4,668,550	88,567	88,567	4,579,983	2%
Sewer	3,232,950	139,897	139,897	3,093,053	4%
<b>EXPENSE TOTALS</b>	<u>7,901,500</u>	<u>228,465</u>	<u>228,465</u>	<u>7,673,035</u>	<u>3%</u>
<b>Fund 51 - Water/Sewer Operating Totals</b>					
<b>REVENUE TOTALS</b>	7,618,415	620,357	620,357	6,998,058	8%
<b>EXPENSE TOTALS</b>	7,901,500	228,465	228,465	7,673,035	3%
<b>Fund 51 - Water/Sewer Operating Net Gain (Loss)</b>	<u>(283,085)</u>	<u>391,892</u>	<u>391,892</u>	<u>674,977</u>	

**Village of Roselle**  
**Investments**  
**January 31, 2022**

Purchase Date	CUSIP	Maturity Date	Description	Rate/ Yield	Cost	Fair Value	Par Value
<b>Certificates of Deposit</b>							
8/18/2021	215577006	8/18/2023	CD - Itasca Bank & Trust	0.900%	\$ 110,299.16	\$ 110,299.16	\$ 110,299.16
2/18/2021	2914111170	2/18/2022	CD - Associated Bank	0.100%	109,435.51	109,435.51	109,435.51
6/7/2021	508766	6/7/2022	CD - First Eagle Bank	0.100%	235,511.34	235,511.34	235,511.34
8/25/2020	285107-1	8/25/2022	CD - Pacific Western Bank	0.360%	248,100.00	248,100.00	248,100.00
3/18/2021	288821-1	3/18/2022	CD - Western Alliance Bank	0.250%	249,300.00	249,300.00	249,300.00
10/25/2021		4/29/2022	CD - New Omni Bank	0.050%	249,900.00	249,900.00	249,963.68
10/22/2020	92937CJY5	4/8/2022	CD - Wex Bank	1.400%	120,258.26	120,289.20	120,000.00
1/16/2020	87164WSG4	8/18/2022	CD - Synchrony Bank	2.350%	200,703.50	202,328.00	200,000.00
12/2/2019	05580ATH7	11/29/2022	CD - BMW Bank North America	1.800%	250,000.00	252,887.50	250,000.00
1/17/2020	949495AQ8	1/17/2023	CD - Wells Fargo Bank	1.900%	250,000.00	253,417.50	250,000.00
11/29/2018	856283G67	11/29/2023	CD - State Bank India	3.550%	50,000.00	52,383.50	50,000.00
3/29/2016	38148P3A3	12/12/2023	CD - Goldman Sachs	3.550%	253,591.29	262,085.00	250,000.00
12/28/2018	06063HBA0	12/28/2023	CD - Bank of Baroda	3.500%	250,000.00	262,027.50	250,000.00
12/28/2018	949763WA0	12/28/2023	CD - Wells Fargo Bank	3.500%	50,000.00	52,417.50	50,000.00
1/4/2019	856285NS6	1/4/2024	CD - State Bank of India	3.500%	200,000.00	209,668.00	200,000.00
1/22/2019	61690UDA5	1/10/2024	CD - Morgan Stanley Bank	3.350%	250,932.19	261,427.50	250,000.00
3/30/2020	05465DAK4	3/26/2024	CD - Axos Bank	1.650%	251,090.31	253,282.50	250,000.00
4/3/2020	33646CLZ5	6/24/2024	CD - First Source Bank	1.350%	180,000.00	181,135.80	180,000.00
6/28/2019	14042TAY3	6/26/2024	CD - Capital One	2.300%	250,000.00	257,160.00	250,000.00
8/25/2019	61760AS75	8/8/2024	CD - Morgan Stanley Bank	2.200%	251,432.30	256,715.00	250,000.00
10/28/2019	949763L95	10/17/2024	CD - Wells Fargo Bank	2.050%	200,779.59	204,754.00	200,000.00
10/30/2019	7954504Z5	10/30/2024	CD - Sallie Mae Bank	1.900%	150,000.00	152,959.50	150,000.00
					<b>\$ 4,361,333.45</b>	<b>\$ 4,437,484.01</b>	<b>\$ 4,352,609.69</b>
<b>Municipal Bonds</b>							
1/8/2020	695802MV7	8/1/2022	GO Bond - Pajaro School District	3.185%	302,133.31	303,420.00	300,000.00
7/29/2020	562281KB0	5/1/2023	GO Bond - Manchester Cmnty Sch	4.000%	427,595.30	423,612.00	410,000.00
10/12/2021	6817126X8	4/15/2024	GO Bond - Omaha Nebraska	0.635%	225,170.28	221,283.00	225,000.00
11/6/2020	775080FQ2	11/1/2024	GO Bond - Rogers Arkansas	3.728%	539,026.46	527,265.00	500,000.00
10/1/2019	77316QWX3	12/15/2024	GO Bond - Rockford	3.900%	257,894.51	256,462.50	250,000.00
12/21/2020	64971WTA8	2/1/2025	GO Bond - NY City Transitional Fin	2.750%	520,515.99	504,876.40	490,000.00
1/26/2022	897404SZ3	5/1/2025	GO Bond - Troy MI School District	0.793%	196,138.00	195,716.00	200,000.00
6/23/2021	341271AD6	7/1/2025	GO Bond - Florida State Board Adn	1.258%	401,084.08	388,672.10	395,000.00
12/2/2021	914119U67	6/1/2026	Rev Bond - Univ of Cincinnati	2.262%	286,110.73	280,750.25	275,000.00
					<b>\$ 3,155,668.66</b>	<b>\$ 3,102,057.25</b>	<b>\$ 3,045,000.00</b>
<b>U.S. Treasuries</b>							
10/26/2021	912828T91	10/31/2023	US Treasury - 0.40%	0.400%	249,985.63	246,220.89	244,000.00
10/26/2021	912828X70	4/30/2024	US Treasury - 0.50%	0.500%	247,943.83	243,098.37	239,000.00
10/26/2021	912828YM6	10/31/2024	US Treasury - 0.65%	0.650%	249,150.94	244,063.13	243,000.00
10/26/2021	9128285ZL7	4/30/2025	US Treasury - 0.80%	0.800%	250,269.38	245,586.25	254,000.00
10/26/2021	91282CAT8	10/31/2025	US Treasury - 0.90%	0.900%	250,434.45	245,264.35	257,000.00
					<b>\$ 1,247,784.23</b>	<b>\$ 1,224,232.99</b>	<b>\$ 1,237,000.00</b>
<b>U.S. Agencies</b>							
9/9/2020	3134GWC87	9/9/2025	FHLMC	0.550%	250,000.00	241,007.50	250,000.00
10/28/2021	3130APGL3	10/28/2026	FHLB	0.500%	500,000.00	490,655.00	500,000.00
					<b>\$ 750,000.00</b>	<b>\$ 731,662.50</b>	<b>\$ 750,000.00</b>
<b>Corporate Bonds</b>							
5/16/2019	94974BFC9	3/8/2022	Wells Fargo & Company	3.500%	275,250.78	275,814.00	275,000.00
7/1/2019	172967LG4	4/25/2022	Citigroup Incorporated	2.750%	250,279.96	250,875.00	250,000.00
5/30/2019	61744YAH1	5/19/2022	Morgan Stanley	2.750%	250,073.82	251,705.00	250,000.00
10/25/2019	05531FBG7	6/20/2022	BB&T Corporation	3.050%	150,667.49	151,129.50	150,000.00
11/14/2019	69349LAG3	11/1/2022	PNC Bank	2.700%	251,169.52	253,090.00	250,000.00
5/21/2020	14912L5Q0	3/1/2023	Catepillar Financial Corp	2.625%	255,046.23	253,827.50	250,000.00
1/12/2021	025816BW8	8/3/2023	American Express Co	3.700%	262,383.79	258,327.50	250,000.00
9/29/2021	06051GHF9	3/5/2024	Bank of America Corp	3.550%	519,717.66	511,265.00	500,000.00

**Village of Roselle**

**Investments**

**January 31, 2022**

11/5/2021	38150AJC0	5/5/2024	Goldman Sachs Group	1.100%	115,000.00	113,005.90	115,000.00
8/31/2021	38150AHK4	8/31/2024	Goldman Sachs Group	0.800%	220,000.00	214,293.20	220,000.00
1/31/2022	17330ACW0	1/31/2025	Citigroup Global Markets	1.250%	775,000.00	774,690.00	775,000.00
					<u>\$ 3,324,589.25</u>	<u>\$ 3,308,022.60</u>	<u>\$ 3,285,000.00</u>

<b>Distribution by Fund</b>		
<b>Certificates of Deposit</b>		
10	General Fund	\$ 1,781,805.51
23	Equipment Replacement Fund	\$ 1,307,116.30
51	Water/Sewer Operating Fund	\$ 635,791.70
52	Water/Sewer Equip Repl Fund	\$ 257,160.00
53	Water/Sewer Capital Fund	\$ 253,282.50
62	Compensated Absences Fund	\$ 202,328.00
		<u>\$ 4,437,484.01</u>
<b>Municipal Bonds</b>		
10	General Fund	\$ 783,727.50
21	MFT Fund	\$ 423,612.00
23	Equipment Replacement Fund	\$ 669,422.35
51	Water/Sewer Operating Fund	\$ 504,876.40
52	Water/Sewer Equip Repl Fund	\$ 303,420.00
53	Water/Sewer Capital Fund	\$ 416,999.00
		<u>\$ 3,102,057.25</u>
<b>U.S. Treasuries</b>		
10	General Fund	\$ 246,220.89
53	Water/Sewer Capital Fund	\$ 978,012.10
		<u>\$ 1,224,232.99</u>
<b>U.S. Agencies</b>		
416	ARPA Capital Projects Fund	\$ 490,655.00
51	Water/Sewer Operating Fund	\$ 241,007.50
		<u>\$ 731,662.50</u>
<b>Corporate Bonds</b>		
10	General Fund	\$ 1,350,785.90
31	Debt Service Fund	\$ 53,573.30
41	General Capital Projects Fund	\$ 250,875.00
416	ARPA Capital Projects Fund	\$ 511,265.00
422	TIF #2	\$ 113,005.90
51	Water/Sewer Operating Fund	\$ 774,690.00
53	Water/Sewer Capital Fund	\$ 253,827.50
		<u>\$ 3,308,022.60</u>



**VILLAGE OF ROSELLE**  
**1.00% MUNICIPAL SALES TAXES**  
**DECEMBER 31, 2021**

Month Accrued	Month Received	Fiscal Year								Variance	
		2014	2015	2016	2017	2018	2019	2020	2021		
January	April	183,234.70	159,887.03	181,902.71	178,914.13	221,913.29	218,627.16	244,912.69	261,408.70	16,496.01	6.7%
February	May	167,864.73	179,056.91	190,776.57	226,636.37	209,208.19	229,113.20	200,260.10	237,831.77	37,571.67	18.8%
March	June	195,868.76	198,930.59	220,029.36	258,376.62	263,216.62	265,784.44	230,257.37	307,247.89	76,990.52	33.4%
April	July	179,837.92	188,381.80	209,890.24	245,287.25	246,028.53	289,843.11	217,988.23	302,806.73	84,818.50	38.9%
May	August	204,542.05	190,291.37	235,926.06	247,593.10	239,170.31	313,669.48	240,545.84	305,109.81	64,563.97	26.8%
June	September	197,510.56	189,531.56	235,471.84	245,496.33	250,011.25	292,579.41	255,523.47	327,767.94	72,244.47	28.3%
July	October	195,415.09	198,299.88	192,633.01	230,198.60	259,146.24	291,790.17	274,517.42	329,452.59	54,935.17	20.0%
August	November	196,841.36	209,242.86	250,670.49	239,692.29	290,165.37	288,109.80	256,401.72	358,333.41	101,931.69	39.8%
September	December	192,121.62	194,304.84	257,171.59	219,168.43	238,280.64	297,426.74	251,528.61	311,001.95	59,473.34	23.6%
October	January	188,735.39	205,645.00	234,422.80	268,074.84	261,417.57	270,545.32	250,909.28	350,649.34	99,740.06	39.8%
November	February	183,105.18	187,124.76	229,594.03	240,050.52	265,282.53	255,098.54	248,033.15			
December	March	197,179.04	222,031.28	241,742.44	270,989.37	280,101.52	300,266.13	338,254.74			
Sub-Total Sales Tax Receipts		2,282,256.40	2,322,727.88	2,680,231.14	2,870,477.85	3,023,942.06	3,312,853.50	3,009,132.62	3,091,610.13	668,765.40	
Approved Budget		2,325,000	2,285,000	2,500,000	2,664,560	2,985,335	3,134,605	3,447,920	3,227,745		
Variance Actual to Budget		(42,743.60)	37,727.88	180,231.14	205,917.85	38,607.06	178,248.50	(438,787.38)	(136,134.87)		
Increase (Decrease) From Prior Fiscal Year		15,068.41	40,471.48	357,503.26	190,246.71	153,464.21	288,911.44	(303,720.88)	82,477.51		
								2,422,844.73	3,091,610.13	27.6%	

**VILLAGE OF ROSELLE  
STATE INCOME TAX  
DECEMBER 31, 2022**

COLLECTION MONTH	DISBURSEMENT MONTH	Fiscal Year								Variance	
		2015	2016	2017	2018	2019	2020	2021	2022		
December	January	185,428.51	224,715.49	195,733.00	172,979.06	188,861.55	208,312.65	241,352.68	311,976.71	70,624.03	29.3%
January	February	276,660.55	245,908.79	226,377.76	250,386.14	227,215.64	214,619.04	255,164.36			
February	March	120,692.42	142,364.31	118,487.45	125,875.23	136,812.96	159,590.50	175,858.00			
March	April	246,637.87	220,283.25	228,499.88	193,286.91	219,750.40	234,398.55	280,403.92			
April	May	408,040.03	310,485.96	305,091.15	312,196.20	457,112.36	229,497.62	383,034.86			
May	June	169,452.30	148,413.19	157,783.28	144,223.13	142,754.42	142,153.20	336,073.83			
June	July	239,087.23	211,810.37	208,727.98	195,003.54	213,485.62	225,733.38	301,488.65			
July	August	138,746.71	123,345.66	99,750.36	143,145.27	153,033.07	308,626.12	169,290.55			
August	September	132,148.23	134,729.80	117,657.78	139,703.99	135,441.78	174,871.68	178,780.10			
September	October	232,256.29	199,094.35	179,141.09	217,125.76	241,653.10	253,229.44	324,885.49			
October	November	153,140.19	133,627.77	134,819.57	156,380.39	157,715.98	171,109.23	186,242.50			
November	December	119,765.75	121,063.35	118,693.27	129,617.65	149,034.81	151,489.01	175,224.14			
Total		2,422,056.08	2,215,842.29	2,090,762.57	2,179,923.27	2,422,871.69	2,473,630.42	3,007,799.08	311,976.71	70,624.03	
Budget		2,200,030	2,350,000	2,252,725	2,132,805	2,159,530	2,419,710	2,580,645	3,037,950		
Variance Actual to Budget		222,026.08	(134,157.71)	(161,962.43)	47,118.27	263,341.69	53,920.42	427,154.08	(2,725,973.29)		
Increase (Decrease) from Prior Fiscal Year		242,640.07	(206,213.79)	(125,079.72)	89,160.70	242,948.42	50,758.73	534,168.66	(2,695,822.37)		
								241,352.68	311,976.71		29.3%

**VILLAGE OF ROSELLE  
LOCAL USE TAX REVENUES  
DECEMBER 31, 2021**

Liability Month	Disbursement Month	Fiscal Year								Variance	
		2014	2015	2016	2017	2018	2019	2020	2021		
January	April	27,183.34	20,821.09	38,380.99	41,660.95	43,359.73	47,720.53	65,112.93	66,391.93	1,279.00	2.0%
February	May	26,686.08	40,639.16	39,123.08	39,207.40	44,590.70	54,974.73	56,584.10	59,200.01	2,615.91	4.6%
March	June	35,233.39	42,847.61	45,972.62	50,985.96	53,850.03	62,496.60	71,978.49	75,682.88	3,704.39	5.1%
April	July	32,481.16	42,058.63	44,778.00	43,783.91	46,998.61	59,153.94	76,199.50	68,761.71	(7,437.79)	-9.8%
May	August	34,510.27	40,061.69	43,572.24	44,113.77	51,248.54	59,409.52	84,743.61	63,290.61	(21,453.00)	-25.3%
June	September	38,520.36	45,187.76	49,143.07	46,659.02	54,884.93	60,395.85	85,554.27	72,135.79	(13,418.48)	-15.7%
July	October	32,846.85	41,895.39	39,110.93	44,669.86	53,242.57	62,089.95	86,511.97	67,178.55	(19,333.42)	-22.3%
August	November	35,571.78	38,282.60	42,637.32	47,505.51	50,635.62	59,485.59	82,379.91	70,912.13	(11,467.78)	-13.9%
September	December	43,162.70	44,016.23	43,829.52	50,064.24	58,086.63	66,623.22	85,945.30	75,010.66	(10,934.64)	-12.7%
October	January	40,838.54	44,328.48	47,801.75	49,716.35	61,483.30	73,148.97	90,053.20	69,938.75	(20,114.45)	-22.3%
November	February	38,825.49	43,684.57	46,409.78	57,590.67	68,029.37	68,529.66	95,963.02			
December	March	58,850.03	62,468.96	72,117.79	72,842.32	82,264.16	94,032.37	135,415.53			
Total		444,709.99	506,292.17	552,877.09	588,799.96	668,674.19	768,060.93	1,016,441.83	688,503.02	(96,560.26)	
Budget		380,000.00	395,000.00	500,000.00	534,935.00	575,905.00	608,915.00	793,010.00	808,090.00		
Variance		64,709.99	111,292.17	52,877.09	53,864.96	92,769.19	159,145.93	223,431.83	(119,586.98)		
Increase (Decrease) from Prior Fiscal Year		52,576.28	61,582.18	46,584.92	35,922.87	79,874.23	99,386.74	248,380.90	(327,938.81)		
								785,063.28	688,503.02	-12.3%	

**VILLAGE OF ROSELLE  
VIDEO GAMING TAX  
DECEMBER 31, 2021**

Month Accrued	Month Received	Fiscal Year								Variance	
		2014	2015	2016	2017	2018	2019	2020	2021		
January	March	726.46	4,840.76	8,746.15	10,730.61	10,119.15	17,457.97	19,398.84	10,370.14	(9,028.70)	-46.5%
February	April	907.32	4,939.64	9,031.70	9,279.30	9,710.96	16,887.63	21,009.51	25,429.82	4,420.31	21.0%
March	May	2,823.01	5,535.59	9,289.21	11,159.01	11,855.37	20,864.74	12,067.87	31,430.88	19,363.01	160.5%
April	June	2,237.05	6,796.54	9,981.39	12,380.38	12,610.13	19,551.01	0.00	29,885.00	29,885.00	
May	July	2,626.83	6,646.65	9,919.70	12,570.76	12,085.19	19,007.26	0.00	24,979.92	24,979.92	
June	August	2,696.59	5,983.66	9,366.97	11,733.82	12,349.17	18,060.85	0.00	26,199.74	26,199.74	
July	September	3,518.53	6,754.90	9,235.35	10,861.47	12,613.80	16,782.70	19,786.92	32,125.28	12,338.36	62.4%
August	October	3,801.68	6,534.91	10,625.86	8,881.79	14,463.96	17,838.50	23,085.40	29,491.72	6,406.32	27.8%
September	November	2,887.01	7,151.09	11,131.64	9,500.95	16,095.88	18,744.98	22,266.81	28,958.26	6,691.45	30.1%
October	December	4,413.89	7,768.13	10,112.98	10,990.30	17,519.10	17,802.30	24,645.13	27,345.19	2,700.06	11.0%
November	January	4,258.33	8,248.72	9,939.64	9,818.66	16,285.99	18,395.72	12,834.56	27,342.65	14,508.09	113.0%
December	February	4,652.27	8,513.47	8,577.49	10,657.95	17,285.75	20,389.06	0.00			
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	293,558.60	138,463.56	
Approved Budget		12,250	52,180	76,100	113,420	124,460	179,340	232,980	275,560		
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)	17,998.60		
Increase (Decrease) From Prior Fiscal Year			44,165.09	36,244.02	12,606.92	34,429.45	58,788.27	(66,687.68)	138,463.56		
								155,095.04	293,558.60	89.3%	

**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	34,828.32	(\$3,858.76)	-10.0%
February	17,974.41	20,389.53	21,298.82	26,881.72	29,171.19	34,462.76	36,834.91	34,297.43	(\$2,537.48)	-6.9%
March	21,591.40	24,990.09	24,243.22	31,372.99	34,370.82	41,286.71	29,957.64	43,107.73	\$13,150.09	43.9%
April	20,009.65	23,197.40	24,452.96	30,988.58	33,033.95	39,393.07	19,892.18	43,212.26	\$23,320.08	117.2%
May	22,057.10	24,882.97	25,157.65	32,050.90	35,184.17	43,299.27	24,742.99	47,300.03	\$22,557.04	91.2%
June	22,090.73	24,631.96	30,820.54	32,221.76	35,624.39	42,448.13	35,463.42	48,813.48	\$13,350.06	37.6%
July	21,320.22	23,318.20	30,708.77	30,547.50	35,269.68	41,770.55	37,543.67	48,341.05	\$10,797.38	28.8%
August	22,411.87	23,243.22	30,299.45	30,296.20	34,694.77	42,669.49	39,771.10	46,181.93	\$6,410.83	16.1%
September	22,380.37	22,773.05	30,736.48	29,893.93	35,946.72	41,922.45	37,221.43	45,274.09	\$8,052.66	21.6%
October	22,374.72	24,120.08	31,609.51	30,004.93	40,253.36	41,298.37	37,664.07	46,212.00	\$8,547.93	22.7%
November	21,514.52	22,578.77	29,607.23	30,023.92	37,092.95	40,235.18	31,215.44	46,322.75	\$15,107.31	48.4%
December	23,664.28	25,178.60	31,380.38	35,241.28	41,842.45	44,326.17	36,897.54	45,888.18	\$8,990.64	24.4%
<b>Total</b>	<b>\$256,809.41</b>	<b>\$280,747.31</b>	<b>\$332,476.79</b>	<b>\$368,759.50</b>	<b>\$424,809.89</b>	<b>\$487,299.56</b>	<b>\$405,891.47</b>	<b>\$529,779.25</b>	<b>\$123,887.78</b>	
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)	\$126,079.25		
							\$405,891.47	\$529,779.25		30.5%

**VILLAGE OF ROSELLE  
SIMPLIFIED TELECOMMUNICATIONS TAX  
DECEMBER 31, 2021**

Accrual Month	Month Vouchered	Fiscal Year								Variance	
		2014	2015	2016	2017	2018	2019	2020	2021		
January	April	85,502.01	75,013.37	63,825.94	60,019.76	52,894.15	40,643.24	36,519.48	28,417.11	(\$8,102.37)	-22.2%
February	May	83,049.56	60,010.74	65,890.42	58,810.67	53,187.95	45,534.06	33,247.15	27,448.14	(\$5,799.01)	-17.4%
March	June	90,115.05	90,497.69	69,428.92	58,106.20	52,721.77	40,548.46	36,784.66	30,531.24	(\$6,253.42)	-17.0%
April	July	80,301.04	70,401.65	64,671.99	54,224.31	49,325.14	39,151.71	35,444.10	25,585.61	(\$9,858.49)	-27.8%
May	August	67,625.61	69,009.51	64,825.01	60,304.75	49,575.07	37,531.36	32,348.71	27,103.10	(\$5,245.61)	-16.2%
June	September	67,599.51	70,249.64	63,001.25	52,620.87	49,214.58	37,706.29	33,608.96	28,668.90	(\$4,940.06)	-14.7%
July	October	67,520.46	72,932.25	60,345.77	53,067.30	47,765.25	37,568.60	38,634.85	26,031.57	(\$12,603.28)	-32.6%
August	November	67,405.82	68,662.80	60,958.88	53,856.72	46,948.29	36,742.65	33,040.38	25,650.03	(\$7,390.35)	-22.4%
September	December	65,761.96	67,289.84	59,348.54	52,702.76	44,119.33	36,864.10	31,218.28	28,553.61	(\$2,664.67)	-8.5%
October	January	64,175.99	66,564.55	60,796.85	53,108.65	45,762.72	36,378.53	29,850.35	26,148.98	(\$3,701.37)	-12.4%
November	February	73,858.89	63,423.20	63,001.86	51,031.32	42,811.29	39,262.18	29,313.73			
December	March	79,675.35	90,073.59	61,414.34	48,529.53	48,844.80	48,703.87	30,462.63			
Total		\$892,591.25	\$864,128.83	\$757,509.77	\$656,382.84	\$583,170.34	\$476,635.05	\$400,473.28	\$274,138.29	(\$66,558.63)	
Approved Budget		\$1,168,000	\$1,005,000	\$800,000	\$768,000	\$585,740	\$555,305	\$372,000	\$297,600		
Variance Actual to Budget		(\$275,408.75)	(\$140,871.17)	(\$42,490.23)	(\$111,617.16)	(\$2,569.66)	(\$78,669.95)	\$28,473.28	(\$23,461.71)		
Increase (Decrease) From Prior Fiscal Year		(208,865.37)	(28,462.42)	(106,619.06)	(101,126.93)	(73,212.50)	(106,535.29)	(76,161.77)	(126,334.99)		
								\$340,696.92	\$274,138.29		-19.5%

Village of Roselle  
 Motor Fuel Tax Fund  
 For the period ending January 31, 2022

FUND 21 - MOTOR FUEL TAX FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>GRANTS</b>						
2111250	44010 MOTOR FUEL TAX	921,675	84,648	84,648	(837,027)	9%
<b>TOTAL GRANTS</b>		<u>921,675</u>	<u>84,648</u>	<u>84,648</u>	<u>(837,027)</u>	<u>9%</u>
<b>INVESTMENT INCOME</b>						
2111260	46010 INVESTMENT INCOME	7,000	(1,158)	(1,158)	(8,158)	-17%
2111260	46020 NET CHANGE IN FAIR VALUE	-	(1,824)	(1,824)	(1,824)	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>7,000</u>	<u>(2,982)</u>	<u>(2,982)</u>	<u>(9,982)</u>	<u>-43%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 928,675</u>	<u>\$ 81,666</u>	<u>\$ 81,666</u>	<u>\$ (847,009)</u>	<u>9%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>STREET IMPROVEMENTS</b>						
2140580	72010 STREETS	1,055,000	-	-	1,055,000	0%
<b>TOTAL STREET IMPROVEMENTS</b>		<u>1,055,000</u>	<u>-</u>	<u>-</u>	<u>1,055,000</u>	<u>-</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 1,055,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,055,000</u>	<u>\$ -</u>
NET CHANGE IN FUND BALANCE		(126,325)	81,666	81,666		
BEGINNING FUND BALANCE				675,274		
ENDING FUND BALANCE				756,940		

Village of Roselle  
Foreign Fire Fund  
For the period ending January 31, 2022

FUND 26 - FOREIGN FIRE FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>STATE SHARED TAXES</b>						
2611215	41255 FOREIGN FIRE INSURANCE TAX	\$ 41,000	\$ -	\$ -	\$ (41,000)	0%
<b>TOTAL STATE SHARED TAXES</b>		<u>41,000</u>	<u>-</u>	<u>-</u>	<u>(41,000)</u>	<u>0%</u>
<b>INVESTMENT INCOME</b>						
2611260	46010 INVESTMENT INCOME	100	12	12	(88)	12%
<b>TOTAL INVESTMENT INCOME</b>		<u>100</u>	<u>12</u>	<u>12</u>	<u>(88)</u>	<u>12%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 41,100</u>	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ (41,088)</u>	<u>0%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>CONTRACTUAL</b>						
2630520	61650 TELEPHONE	\$ 1,600	\$ 125	\$ 125	\$ 1,475	8%
2630520	61710 MEMBERSHIP FEES	220	-	-	220	0%
2630520	61790 OTHER CONTRACTUAL	100	-	-	100	0%
<b>TOTAL CONTRACTUAL</b>		<u>1,920</u>	<u>125</u>	<u>125</u>	<u>1,795</u>	<u>6%</u>
<b>COMMODITIES</b>						
2630530	62280 SMALL EQUIPMENT	13,000	1,000	1,000	12,000	8%
2630530	62340 FOOD & COFFEE SUPPLIES	1,750	762	762	988	44%
2630530	62390 OTHER COMMODITIES	1,000	468	468	532	47%
<b>TOTAL COMMODITIES</b>		<u>15,750</u>	<u>2,230</u>	<u>2,230</u>	<u>13,520</u>	<u>14%</u>
<b>OTHER CHARGES</b>						
2630540	63150 AWARDS & RECOGNITION	5,000	-	-	5,000	0%
<b>TOTAL OTHER CHARGES</b>		<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>0%</u>
<b>CAPITAL OUTLAY</b>						
2630550	65150 OTHER MACH/EQUIPMENT	15,500	1,950	1,950	-	0%
<b>TOTAL CAPITAL OUTLAY</b>		<u>15,500</u>	<u>1,950</u>	<u>1,950</u>	<u>-</u>	<u>0%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 38,170</u>	<u>\$ 4,305</u>	<u>\$ 4,305</u>	<u>\$ 20,315</u>	<u>11%</u>
<b>NET CHANGE IN FUND BALANCE</b>		2,930	(4,293)	(4,293)		
<b>BEGINNING FUND BALANCE</b>				154,221		
<b>ENDING FUND BALANCE</b>				149,928		



Village of Roselle  
Gary Avenue Business District Fund  
For the period ending January 31, 2022

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						
<b>LOCAL TAXES</b>						
2811220 41305	BUSINESS DISTRICT SALES TAX	\$ 10,000	\$ 1,355	\$ 1,355	\$ (8,645)	14%
2811220 41310	BUSINESS DISTRICT HOTEL TAX	24,000	1,582	1,582	(22,418)	7%
<b>TOTAL LOCAL TAXES</b>		<u>34,000</u>	<u>2,937</u>	<u>2,937</u>	<u>(31,063)</u>	<u>9%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 34,000</u>	<u>\$ 2,937</u>	<u>\$ 2,937</u>	<u>\$ (31,063)</u>	<u>9%</u>
EXPENDITURES AND OTHER FINANCING USES						
<b>OTHER CHARGES</b>						
2820540 63206	BUSINESS TAX DISTRIBUTIONS	24,000	-	-	24,000	0%
2820540 63207	SALES TAX DISTRIBUTIONS	10,000	-	-	10,000	0%
<b>TOTAL OTHER CHARGES</b>		<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		-	2,937	2,937		
BEGINNING FUND BALANCE				-		
ENDING FUND BALANCE				2,937		

Village of Roselle  
 Irving Park Rd Business District Fund  
 For the period ending January 31, 2022

FUND 29 - IRVING PARK RD BUSINESS DISTRICT FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>LOCAL TAXES</b>						
2911215	41215 BUSINESS DISTRICT SALES TAX	\$ 300,000	\$ 29,462	\$ 29,462	\$ (270,538)	10%
<b>TOTAL LOCAL TAXES</b>		<u>300,000</u>	<u>29,462</u>	<u>29,462</u>	<u>(270,538)</u>	<u>10%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 300,000</u>	<u>\$ 29,462</u>	<u>\$ 29,462</u>	<u>\$ (270,538)</u>	<u>10%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>OTHER CHARGES</b>						
2920540	63207 SALES TAX DISTRIBUTIONS	300,000	-	-	300,000	0%
<b>TOTAL OTHER CHARGES</b>		<u>300,000</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 300,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 300,000</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		-	29,462	29,462		
BEGINNING FUND BALANCE				-		
ENDING FUND BALANCE				29,462		

Village of Roselle  
Sidewalk Fund  
For the period ending January 31, 2022

FUND 295 - SIDEWALK FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>FEES</b>						
29511225	42031 SIDEWALK FEES	\$ 3,425	\$ 285	\$ 285	\$ (3,140)	8%
<b>TOTAL FEES</b>		<u>3,425</u>	<u>285</u>	<u>285</u>	<u>(3,140)</u>	<u>8%</u>
<b>INVESTMENT INCOME</b>						
29511260	46010 INVESTMENT INCOME	\$ 100	\$ 2	\$ 2	\$ (98)	2%
<b>TOTAL INVESTMENT INCOME</b>		<u>100</u>	<u>2</u>	<u>2</u>	<u>(98)</u>	<u>2%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 3,525</u>	<u>\$ 287</u>	<u>\$ 287</u>	<u>\$ (3,238)</u>	<u>8%</u>
NET CHANGE IN FUND BALANCE		3,525	287	287		
BEGINNING FUND BALANCE				19,935		
ENDING FUND BALANCE				20,222		

Village of Roselle  
Debt Service Fund  
For the period ending January 31, 2022

FUND 31 - DEBT SERVICE FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>PROPERTY TAXES</b>						
3111205	41085 DUPAGE - 2016 LIMITED BONDS	\$ 225,420	\$ -	\$ -	\$ (225,420)	0%
3111205	41090 COOK - 2016 LIMITED BONDS	39,780	12	12	(39,768)	0%
<b>TOTAL PROPERTY TAXES</b>		<b>265,200</b>	<b>12</b>	<b>12</b>	<b>(265,188)</b>	<b>0%</b>
<b>INVESTMENT INCOME</b>						
3111260	46010 INVESTMENT INCOME	2,000	13	13	(1,987)	1%
3111260	46020 NET CHANGE IN FAIR VALUE	-	(596)	(596)	(596)	
<b>TOTAL INVESTMENT INCOME</b>		<b>2,000</b>	<b>(583)</b>	<b>(583)</b>	<b>(2,583)</b>	<b>-29%</b>
<b>INTERFUND TRANSFERS</b>						
3111275	49015 TRANS FROM GENERAL CAPITAL	190,105	15,843	15,843	(174,262)	8%
3111275	49065 TRANS FROM W/S CAPITAL	81,475	6,796	6,796	(74,679)	8%
<b>TOTAL INTERFUND TRANSFERS</b>		<b>271,580</b>	<b>22,639</b>	<b>22,639</b>	<b>(248,941)</b>	<b>8%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 538,780</b>	<b>\$ 22,068</b>	<b>\$ 22,068</b>	<b>\$ (516,712)</b>	<b>4%</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>2010B DEBT REFUNDING BONDS</b>						
31301040	64238 2010B DEBT ADMIN FEE	\$ 475	\$ -	\$ -	\$ 475	0%
<b>TOTAL 2010B DEBT REFUNDING BONDS</b>		<b>475</b>	<b>-</b>	<b>-</b>	<b>475</b>	<b>0%</b>
<b>2012A GO REFUNDING BONDS</b>						
31301240	64148 2012A DEBT ADMIN FEE	475	-	-	475	0%
<b>TOTAL 2012A GO REFUNDING BONDS</b>		<b>475</b>	<b>-</b>	<b>-</b>	<b>475</b>	<b>0%</b>
<b>2016 LIMITED TAX BONDS</b>						
31401140	64140 2016 DEBT PRINCIPAL	245,000	-	-	245,000	0%
31401140	64145 2016 DEBT INTEREST	20,200	-	-	20,200	0%
31401140	64148 2016 DEBT ADMIN FEE	475	-	-	475	0%
<b>TOTAL 2016 LIMITED TAX BONDS</b>		<b>265,675</b>	<b>-</b>	<b>-</b>	<b>265,675</b>	<b>0%</b>
<b>2018 GO REFUNDING BONDS</b>						
31401240	64140 2016 DEBT PRINCIPAL	205,000	-	-	205,000	0%
31401240	64145 2016 DEBT INTEREST	66,100	-	-	66,100	0%
31401240	64148 2016 DEBT ADMIN FEE	475	-	-	475	0%
<b>TOTAL 2018 GO REFUNDING BONDS</b>		<b>271,575</b>	<b>-</b>	<b>-</b>	<b>271,575</b>	<b>0%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$ 538,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 538,200</b>	<b>0%</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>580</b>	<b>22,068</b>	<b>22,068</b>		
<b>BEGINNING FUND BALANCE</b>				<b>227,932</b>		
<b>ENDING FUND BALANCE</b>				<b>250,000</b>		

Village of Roselle  
Equipment Replacement Fund  
For the period ending January 31, 2022

FUND 23 - EQUIPMENT REPLACEMENT FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>OTHER CHARGES</b>						
2311245 43010	SALE OF ASSETS - GENERAL	\$ 8,000	\$ -	\$ -	\$ -	0%
2311245 43011	SALE OF ASSETS - PUBLIC SAFETY	18,000	-	-	-	0%
<b>TOTAL OTHER CHARGES</b>		<u>26,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>INVESTMENT INCOME</b>						
2311260 46010	INVESTMENT INCOME	30,000	6,323	6,323	(23,677)	21%
2311260 46020	NET CHANGE IN FAIR VALUE	-	(16,646)	(16,646)	(16,646)	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>30,000</u>	<u>(10,323)</u>	<u>(10,323)</u>	<u>(40,323)</u>	<u>-34%</u>
<b>INTERFUND TRANSFERS</b>						
2311275 49010	TRANS FROM GENERAL FUND	500,000	41,696	41,696	(458,304)	8%
2311275 49035	TRANS FROM PARKING LOT OP	8,500	712	712	(7,788)	8%
<b>TOTAL INTERFUND TRANSFERS</b>		<u>508,500</u>	<u>42,408</u>	<u>42,408</u>	<u>(466,092)</u>	<u>8%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 564,500</u>	<u>\$ 32,085</u>	<u>\$ 32,085</u>	<u>\$ (506,415)</u>	<u>6%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>GENERAL VILLAGE CAPITAL OUTLAY</b>						
2320550 65120	AUTO EQUIPMENT	\$ 28,000	\$ -	\$ -	\$ 28,000	0%
2320550 65145	OFFICE MACH/EQUIPMENT	3,720	-	-	3,720	0%
<b>TOTAL GENERAL VILLAGE CAPITAL OUTLAY</b>		<u>31,720</u>	<u>-</u>	<u>-</u>	<u>31,720</u>	<u>0%</u>
<b>POLICE DEPARTMENT CAPITAL OUTLAY</b>						
23306550 65120	AUTO EQUIPMENT	184,235	35,362	35,362	148,873	19%
23306550 65145	OFFICE MACH/EQUIPMENT	4,880	-	-	4,880	0%
<b>TOTAL POLICE DEPARTMENT CAPITAL OUTLAY</b>		<u>189,115</u>	<u>35,362</u>	<u>35,362</u>	<u>153,753</u>	<u>19%</u>
<b>FIRE DEPARTMENT CAPITAL OUTLAY</b>						
23307550 65120	AUTO EQUIPMENT	795,000	-	-	795,000	0%
23307550 65145	OFFICE MACH/EQUIPMENT	1,785	-	-	1,785	0%
23307550 65150	OTHER MACH/EQUIPMENT	80,000	-	-	80,000	0%
<b>TOTAL FIRE DEPARTMENT CAPITAL OUTLAY</b>		<u>876,785</u>	<u>-</u>	<u>-</u>	<u>876,785</u>	<u>0%</u>
<b>PUBLIC WORKS CAPITAL OUTLAY</b>						
2340550 65120	AUTO EQUIPMENT	413,905	-	-	413,905	0%
2340550 65145	OFFICE MACH/EQUIPMENT	650	-	-	650	0%
<b>TOTAL PUBLIC WORKS CAPITAL OUTLAY</b>		<u>414,555</u>	<u>-</u>	<u>-</u>	<u>414,555</u>	<u>0%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 1,512,175</u>	<u>\$ 35,362</u>	<u>\$ 35,362</u>	<u>\$ 1,476,813</u>	<u>2%</u>
<b>NET CHANGE IN FUND BALANCE</b>		(947,675)	(3,278)	(3,278)		
<b>BEGINNING FUND BALANCE</b>				2,759,677		
<b>ENDING FUND BALANCE</b>				2,756,399		

Village of Roselle  
General Capital Projects Fund  
For the period ending January 31, 2022

FUND 41 - GENERAL CAPITAL PROJECTS

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>LOCAL TAXES</b>						
4111220 41340	UTILITY TAX - GAS	\$ 290,000	\$ 58,811	\$ 58,811	\$ (231,189)	20%
4111220 41350	UTILITY TAX - ELECTRIC	640,000	52,794	52,794	(587,207)	8%
4111220 41360	SIMPLIFIED TELECOMM TAX	238,080	26,149	26,149	(211,931)	11%
<b>TOTAL LOCAL TAXES</b>		<u>1,168,080</u>	<u>137,753</u>	<u>137,753</u>	<u>(1,030,327)</u>	<u>12%</u>
<b>CHARGES FOR SERVICE</b>						
4111240 42363	MISC REIMB - PUBLIC WORKS	546,750	-	-	(546,750)	0%
<b>TOTAL CHARGES FOR SERVICE</b>		<u>546,750</u>	<u>-</u>	<u>-</u>	<u>(546,750)</u>	<u>0%</u>
<b>OTHER INCOME</b>						
4111245 43025	RETAIL SALES	395	-	-	(395)	0%
<b>TOTAL OTHER INCOME</b>		<u>395</u>	<u>-</u>	<u>-</u>	<u>(395)</u>	<u>0%</u>
<b>INVESTMENT INCOME</b>						
4111260 46010	INVESTMENT INCOME	15,000	(24)	(24)	(15,024)	0%
4111260 46020	NET CHANGE IN FAIR VALUE	-	(378)	(378)	(378)	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>15,000</u>	<u>(402)</u>	<u>(402)</u>	<u>(15,402)</u>	<u>-3%</u>
<b>INTERFUND TRANSFERS</b>						
4111275 49010	TRANS FROM GENERAL FUND	208,500	-	-	208,500	0%
<b>TOTAL INTERFUND TRANSFERS</b>		<u>208,500</u>	<u>-</u>	<u>-</u>	<u>208,500</u>	<u>0%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 1,938,725</u>	<u>\$ 137,351</u>	<u>\$ 137,351</u>	<u>\$ (1,384,374)</u>	<u>7%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>OTHER CHARGES</b>						
4120540 63270	IRMA CHARGES	\$ 31,920	\$ -	\$ -	\$ 31,920	0%
4120540 63280	IRMA DEDUCTIBLE	17,000	-	-	17,000	0%
4120540 63310	SENIOR TAX REFUND	4,000	-	-	4,000	0%
<b>TOTAL OTHER CHARGES</b>		<u>52,920</u>	<u>-</u>	<u>-</u>	<u>52,920</u>	<u>0%</u>
<b>INTERFUND TRANSFERS</b>						
4120560 66130	TRANS TO DEBT SERVICE FUND	190,105	15,843	15,843	174,262	8%
<b>TOTAL INTERFUND TRANSFERS</b>		<u>190,105</u>	<u>15,843</u>	<u>15,843</u>	<u>174,262</u>	<u>8%</u>
<b>CAPITAL IMPROVEMENTS</b>						
4140580 72000	LAND	-	-	-	-	0%
4140580 72005	BUILDINGS	1,164,000	37,775	37,775	1,126,225	3%
4140580 72010	STREETS	325,000	-	-	325,000	0%
4140580 72015	STORM SEWERS	685,000	-	-	685,000	0%
4140580 72020	BRIDGES	-	-	-	-	0%
4140580 72025	YARD FLOODING ASSISTANCE	10,000	-	-	10,000	0%
4140580 72060	PARKING LOTS	59,740	-	-	59,740	0%
4140580 72070	TREES	50,200	-	-	50,200	0%
4140580 72075	MACHINERY & EQUIPMENT	-	-	-	-	0%
<b>TOTAL CAPITAL IMPROVEMENTS</b>		<u>2,293,940</u>	<u>37,775</u>	<u>37,775</u>	<u>2,256,165</u>	<u>2%</u>

Village of Roselle  
 General Capital Projects Fund  
 For the period ending January 31, 2022

FUND 41 - GENERAL CAPITAL PROJECTS

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 2,536,965	\$ 53,618	\$ 53,618	\$ 2,483,347	2%
	NET CHANGE IN FUND BALANCE	(598,240)	83,733	83,733		
	BEGINNING FUND BALANCE			1,164,872		
	ENDING FUND BALANCE			1,248,606		

Village of Roselle  
 Rebuild IL Capital Projects Fund  
 For the period ending January 31, 2022

FUND 415 - REBUILD IL CAPITAL PROJECTS FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>GRANTS</b>						
41511250	44060 STATE/LOCAL GRANTS	500,060	-	-	(500,060)	0%
<b>TOTAL GRANTS</b>		<b>500,060</b>	<b>-</b>	<b>-</b>	<b>(500,060)</b>	<b>0%</b>
<b>INVESTMENT INCOME</b>						
41511260	46010 INVESTMENT INCOME	1,000	71	71	(929)	7%
<b>TOTAL INVESTMENT INCOME</b>		<b>1,000</b>	<b>71</b>	<b>71</b>	<b>(929)</b>	<b>0%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 501,060</b>	<b>\$ 71</b>	<b>\$ 71</b>	<b>\$ (500,989)</b>	<b>0%</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>SURFACE TRANSPORTATION PROGRAM</b>						
41540580	72010 STREETS	855,000	-	-	855,000	0%
<b>TOTAL SURFACE TRANSPORTATION PROGRAM</b>		<b>855,000</b>	<b>-</b>	<b>-</b>	<b>855,000</b>	<b>0%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$ 855,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 855,000</b>	<b>0%</b>
<b>NET CHANGE IN FUND BALANCE</b>		<b>(353,940)</b>	<b>71</b>	<b>71</b>		
<b>BEGINNING FUND BALANCE</b>				<b>903,825</b>		
<b>ENDING FUND BALANCE</b>				<b>903,897</b>		



Village of Roselle  
American Rescue Plan Act Capital Projects Fund  
For the period ending January 31, 2022

FUND 416 - AMERICAN RESCUE PLAN ACT CAPITAL PROJECTS FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>GRANTS</b>						
41611250	44015 FEDERAL GRANTS	\$ 1,526,860	\$ -	\$ -	\$ -	0%
<b>TOTAL GRANTS</b>		<u>1,526,860</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>INVESTMENT INCOME</b>						
41611260	46010 INVESTMENT INCOME	500	(732)	(732)	-	0%
41611260	46020 NET CHANGE IN FAIR VALUE	-	(7,795)	(7,795)	-	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>500</u>	<u>(8,527)</u>	<u>(8,527)</u>	<u>-</u>	<u>0%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 1,527,360</u>	<u>\$ (8,527)</u>	<u>\$ (8,527)</u>	<u>\$ -</u>	<u>0%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>OTHER CHARGES</b>						
41620540	63145 ECON DEVELOP INCENTIVES	\$ 100,000	\$ -	\$ -	\$ 100,000	0%
<b>TOTAL OTHER CHARGES</b>		<u>100,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>0%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>0%</u>
<b>NET CHANGE IN FUND BALANCE</b>		1,427,360	(8,527)	(8,527)		
BEGINNING FUND BALANCE				1,515,194		
ENDING FUND BALANCE				1,506,667		

Village of Roselle  
TIF #2 Roselle - Nerge Fund  
For the period ending January 31, 2022

FUND 422 - TIF #2 ROSELLE - NERGE

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>PROPERTY TAXES</b>						
42211205	41015 COOK - TIF INCREMENT	\$ 250,000	\$ 0	\$ 0	\$ (250,000)	0%
<b>TOTAL PROPERTY TAXES</b>		<u>250,000</u>	<u>0</u>	<u>0</u>	<u>(250,000)</u>	<u>0%</u>
<b>INVESTMENT INCOME</b>						
4211260	46010 INVESTMENT INCOME	1,000	34	34	(966)	3%
4211260	46020 NET CHANGE IN FAIR VALUE	-	(1,119)	(1,119)	(1,119)	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>1,000</u>	<u>(1,085)</u>	<u>(1,085)</u>	<u>(2,085)</u>	<u>100%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 251,000</u>	<u>\$ (1,084)</u>	<u>\$ (1,084)</u>	<u>\$ (252,084)</u>	<u>0%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>PERSONNEL</b>						
42220510	60100 REGULAR SALARIES	\$ 20,925	\$ 1,496	\$ 1,496	\$ 19,429	7%
42220510	60300 SICK BUY BACK	200	-	-	200	0%
42220510	60450 GROUP INSURANCE	3,390	127	127	3,264	4%
42220510	60500 FICA	1,260	91	91	1,169	7%
42220510	60550 MEDICARE	310	21	21	289	7%
42220510	60600 IMRF	2,430	169	169	2,261	7%
<b>TOTAL PERSONNEL</b>		<u>28,515</u>	<u>1,904</u>	<u>1,904</u>	<u>26,611</u>	<u>7%</u>
<b>CONTRACTUAL</b>						
42220520	61100 ATTORNEY	5,000	-	-	5,000	0%
42220520	61250 AUDITING SERVICES	1,570	-	-	1,570	0%
42220520	61270 OTHER PROFESSIONAL SERVICES	20,000	-	-	20,000	0%
42220520	61630 LEGAL NOTICES	100	-	-	100	0%
42220520	61700 POSTAGE	100	-	-	100	0%
<b>TOTAL CONTRACTUAL</b>		<u>26,770</u>	<u>-</u>	<u>-</u>	<u>26,770</u>	<u>0%</u>
<b>OTHER CHARGES</b>						
42220540	63140 PUBLIC RELATIONS	900	75	75	825	0%
42220540	63145 ECON DEVEL INCENTIVE	50,000	-	-	50,000	0%
<b>TOTAL OTHER CHARGES</b>		<u>50,900</u>	<u>75</u>	<u>75</u>	<u>50,825</u>	<u>0%</u>
<b>TIF IMPROVEMENTS/PROJECTS</b>						
42220575	70100 ROSELLE - NERGE PROJECT 1	5,000	-	-	5,000	0%
<b>TOTAL TIF IMPROVEMENTS/PROJECTS</b>		<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>0%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 111,185</u>	<u>\$ 1,979</u>	<u>\$ 1,979</u>	<u>\$ 109,206</u>	<u>2%</u>
<b>NET CHANGE IN FUND BALANCE</b>		139,815	(3,064)	(3,064)		
<b>BEGINNING FUND BALANCE</b>				560,798		
<b>ENDING FUND BALANCE</b>				557,735		

Village of Roselle  
TIF #3 Irving - Central Fund  
For the period ending January 31, 2022

FUND 423 - TIF #3 IRVING - CENTRAL

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>PROPERTY TAXES</b>						
42311205	41010 DUPAGE - TIF INCREMENT	\$ 400,000	\$ -	\$ -	\$ (400,000)	0%
<b>TOTAL PROPERTY TAXES</b>		<u>400,000</u>	<u>-</u>	<u>-</u>	<u>(400,000)</u>	<u>0%</u>
<b>INVESTMENT INCOME</b>						
42311260	46010 INVESTMENT INCOME	500	51	51	(449)	10%
<b>TOTAL INVESTMENT INCOME</b>		<u>500</u>	<u>51</u>	<u>51</u>	<u>(449)</u>	<u>10%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 400,500</u>	<u>\$ 51</u>	<u>\$ 51</u>	<u>\$ (400,449)</u>	<u>0%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>PERSONNEL</b>						
42320510	60100 REGULAR SALARIES	\$ 20,925	\$ 1,496	\$ 1,496	\$ 19,429	7%
42320510	60300 SICK BUY BACK	200	-	-	200	0%
42320510	60450 EMPLOYEE GROUP INSURANCE	3,390	127	127	3,264	4%
42320510	60500 FICA	1,260	91	91	1,169	7%
42320510	60550 MEDICARE	310	21	21	289	7%
42320510	60600 IMRF	2,430	169	169	2,261	7%
<b>TOTAL PERSONNEL</b>		<u>28,515</u>	<u>1,904</u>	<u>1,904</u>	<u>26,611</u>	<u>7%</u>
<b>CONTRACTUAL</b>						
42320520	61100 ATTORNEY	5,000	-	-	5,000	0%
42320520	61250 AUDITING SERVICES	1,570	-	-	1,570	0%
42320520	61270 OTHER PROFESSIONAL SERVICES	20,000	-	-	20,000	0%
42320520	61630 LEGAL NOTICES	200	-	-	200	0%
42320520	61700 POSTAGE	100	-	-	100	0%
<b>TOTAL CONTRACTUAL</b>		<u>26,870</u>	<u>-</u>	<u>-</u>	<u>26,870</u>	<u>0%</u>
<b>OTHER CHARGES</b>						
42320540	63140 PUBLIC RELATIONS	900	75	75	825	0%
42320540	63145 ECON DEVEL INCENTIVE	50,000	-	-	50,000	0%
42320540	63205 REVENUE SHARING	200,000	-	-	200,000	0%
<b>TOTAL OTHER CHARGES</b>		<u>250,900</u>	<u>75</u>	<u>75</u>	<u>250,825</u>	<u>0%</u>
<b>TIF IMPROVEMENTS/PROJECTS</b>						
42320575	70100 IRVING - CENTRAL PROJECT 1	5,000	-	-	5,000	0%
<b>TOTAL TIF IMPROVEMENTS/PROJECTS</b>		<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>0%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 311,285</u>	<u>\$ 1,979</u>	<u>\$ 1,979</u>	<u>\$ 309,306</u>	<u>1%</u>
<b>NET CHANGE IN FUND BALANCE</b>		89,215	(1,928)	(1,928)		
<b>BEGINNING FUND BALANCE</b>					677,091	
<b>ENDING FUND BALANCE</b>					675,163	

Village of Roselle  
TIF #4 East Irving Park Road Fund  
For the period ending January 31, 2022

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
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>PROPERTY TAXES</b>						
42411205	41010 DUPAGE - TIF INCREMENT	\$ 300,000	\$ -	\$ -	\$ 300,000	0%
<b>TOTAL PROPERTY TAXES</b>		<u>300,000</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>0%</u>
<b>INVESTMENT INCOME</b>						
42411260	46010 INVESTMENT INCOME	1,000	7	7	993	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>1,000</u>	<u>7</u>	<u>7</u>	<u>993</u>	<u>0%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 301,000</u>	<u>\$ 7</u>	<u>\$ 7</u>	<u>\$ 300,993</u>	<u>0%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>PERSONNEL</b>						
42420510	60100 REGULAR SALARIES	\$ 22,445	\$ 1,612	\$ 1,612	\$ 20,833	7%
42420510	60300 SICK BUY BACK	200	-	-	200	0%
42420510	60450 EMPLOYEE GROUP INSURANCE	3,710	140	140	3,570	4%
42420510	60500 FICA	1,355	99	99	1,256	7%
42420510	60550 MEDICARE	335	23	23	312	7%
42420510	60600 IMRF	2,605	183	183	2,422	7%
<b>TOTAL PERSONNEL</b>		<u>30,650</u>	<u>2,057</u>	<u>2,057</u>	<u>28,593</u>	<u>7%</u>
<b>CONTRACTUAL</b>						
42420520	61100 ATTORNEY	15,000	-	-	15,000	0%
42420520	61250 AUDITING SERVICES	1,570	-	-	1,570	0%
42420520	61270 OTHER PROFESSIONAL SERVICES	20,000	-	-	20,000	0%
42420520	61630 LEGAL NOTICES	200	-	-	200	0%
42420520	61700 POSTAGE	200	-	-	200	0%
42420520	61790 OTHER CONTRACTUAL SERVICES	5,000	-	-	5,000	0%
42420520	61792 VILLAGE SERVICES	15,000	-	-	15,000	0%
<b>TOTAL CONTRACTUAL</b>		<u>56,970</u>	<u>-</u>	<u>-</u>	<u>56,970</u>	<u>0%</u>
<b>OTHER CHARGES</b>						
42420540	63140 PUBLIC RELATIONS	900	75	75	825	0%
42420540	63145 ECON DEVEL INCENTIVE	50,000	-	-	50,000	0%
<b>TOTAL OTHER CHARGES</b>		<u>50,900</u>	<u>75</u>	<u>75</u>	<u>50,825</u>	<u>0%</u>
<b>TIF IMPROVEMENTS/PROJECTS</b>						
42420575	70100 IRVING - CENTRAL PROJECT 1	5,000	-	-	5,000	0%
<b>TOTAL TIF IMPROVEMENTS/PROJECTS</b>		<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>0%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 143,520</u>	<u>\$ 2,132</u>	<u>\$ 2,132</u>	<u>\$ 141,388</u>	<u>1%</u>
<b>NET CHANGE IN FUND BALANCE</b>		157,480	(2,125)	(2,125)		
<b>BEGINNING FUND BALANCE</b>					92,235	
<b>ENDING FUND BALANCE</b>					90,110	

Village of Roselle  
Water/Sewer Equipment Replacement Fund  
For the period ending January 31, 2022

FUND 52 - WATER/SEWER EQUIPMENT REPLACEMENT FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>INVESTMENT INCOME</b>						
5211260	46010 INVESTMENT INCOME	\$ 10,000	\$ (325)	\$ (325)	\$ (10,325)	-3%
5211260	46020 NET CHANGE IN FAIR VALUE	-	(2,872)	(2,872)	(2,872)	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>10,000</u>	<u>(3,197)</u>	<u>(3,197)</u>	<u>(13,197)</u>	<u>-32%</u>
<b>INTERFUND TRANSFERS</b>						
5211275	49045 TRANS FROM WATER OPER	72,410	6,036	6,036	(66,374)	8%
5211275	49050 TRANS FROM SEWER OPER	77,590	6,475	6,475	(71,115)	8%
<b>TOTAL INTERFUND TRANSFERS</b>		<u>150,000</u>	<u>12,511</u>	<u>12,511</u>	<u>(137,489)</u>	<u>8%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 160,000</u>	<u>\$ 9,314</u>	<u>\$ 9,314</u>	<u>\$ (150,686)</u>	<u>6%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>PUBLIC WORKS CAPITAL OUTLAY</b>						
5291550	65120 AUTOMOTIVE EQUIPMENT	\$ 354,000	\$ -	\$ -	\$ 354,000	0%
5291550	65145 OFFICE MACH/EQUIPMENT	2,180	-	-	2,180	0%
<b>TOTAL PUBLIC WORKS CAPITAL OUTLAY</b>		<u>356,180</u>	<u>-</u>	<u>-</u>	<u>356,180</u>	<u>0%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 356,180</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 356,180</u>	<u>0%</u>
<b>NET CHANGE IN FUND BALANCE</b>		(196,180)	9,314	9,314		
<b>BEGINNING FUND BALANCE</b>				935,165		
<b>ENDING FUND BALANCE</b>				944,479		

Village of Roselle  
Water/Sewer Capital Projects Fund  
For the period ending January 31, 2022

FUND 53 - WATER/SEWER CAPITAL PROJECTS

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>FEES</b>						
5311225	42060 CAPITAL IMPROVE SURCHARGE	\$ 3,177,440	\$ 259,167	\$ 259,167	\$ (2,918,273)	8%
5311225	42065 WATER TAP-ON FEES	20,000	2,049	2,049	(17,951)	10%
5311225	42070 SEWER TAP-ON FEES	18,000	797	797	(17,203)	4%
<b>TOTAL FEES</b>		<u>3,215,440</u>	<u>262,014</u>	<u>262,014</u>	<u>(2,953,426)</u>	<u>8%</u>
<b>INVESTMENT INCOME</b>						
5111260	46010 INVESTMENT INCOME	15,000	6,439	6,439	(8,561)	43%
5111260	46020 NET CHANGE IN FAIR VALUE	-	(17,152)	(17,152)	(17,152)	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>15,000</u>	<u>(10,713)</u>	<u>(10,713)</u>	<u>(25,713)</u>	<u>-71%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 3,230,440</u>	<u>\$ 251,301</u>	<u>\$ 251,301</u>	<u>\$ (2,979,139)</u>	<u>8%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>OTHER CHARGES</b>						
53918240	63405 BACKFLOW PREVENT PROGRAM	\$ 15,000	\$ -	\$ -	\$ 15,000	0%
53918240	64140 2014 IEPA LOAN PRINCIPAL	278,090	-	-	278,090	0%
53918240	64145 2014 IEPA LOAN INTEREST	83,665	-	-	83,665	0%
53918240	64250 2016A REFUND BONDS PRINC	70,000	-	-	70,000	0%
53918240	64251 2016A REFUND BONDS INTEREST	67,700	-	-	67,700	0%
53918240	64252 2016A REFUND BONDS ADMIN	475	-	-	475	0%
53918240	64256 IEPA LOAN L17-5418 PRINCIPAL	119,520	-	-	119,520	0%
53918240	64257 IEPA LOAN L17-5418 INTEREST	30,450	-	-	30,450	0%
53918240	64258 IEPA LOAN L17-5419 PRINCIPAL	59,705	-	-	59,705	0%
53918240	64259 IEPA LOAN L17-5419 INTEREST	14,235	-	-	14,235	0%
53918240	64260 IEPA LOAN L17-5420 PRINCIPAL	225,765	46,363	46,363	179,402	
53918240	64261 IEPA LOAN L17-5420 INTEREST	293,840	92,208	92,208	201,632	
53918240	64262 IEPA LOAN L17-5421 PRINCIPAL	112,505	-	-	112,505	0%
53918240	64263 IEPA LOAN L17-5421 INTEREST	27,735	-	-	27,735	0%
53918240	64264 IEPA LOAN L17-5422 PRINCIPAL	92,495	-	-	92,495	0%
53918240	64265 IEPA LOAN L17-5422 INTEREST	25,575	-	-	25,575	0%
53918240	64266 IEPA LOAN L17-5423 PRINCIPAL	27,575	-	-	27,575	0%
53918240	64267 IEPA LOAN L17-5423 INTEREST	12,875	-	-	12,875	0%
53918241	64140 2012B DEBT PRINCIPAL	140,000	-	-	140,000	0%
53918241	64145 2012B DEBT INTEREST	7,000	-	-	7,000	0%
53918241	64148 2012B DEBT ADMIN FEE	475	-	-	475	0%
<b>TOTAL OTHER CHARGES</b>		<u>1,704,680</u>	<u>138,571</u>	<u>138,571</u>	<u>1,566,109</u>	<u>8%</u>
<b>INTERFUND TRANSFERS</b>						
53918260	66130 TRANS TO DEBT SERVICE FUND	81,475	6,796	6,796	74,679	8%
<b>TOTAL INTERFUND TRANSFERS</b>		<u>81,475</u>	<u>6,796</u>	<u>6,796</u>	<u>74,679</u>	<u>8%</u>
<b>WATER CAPITAL EXPENDITURES</b>						
53918180	72030 WATER MAIN	912,600	-	-	912,600	0%
53918180	72035 STORAGE TANKS/DISTRIBUTION	30,000	-	-	-	0%
53918180	72055 SCADA	130,000	-	-	130,000	0%
<b>TOTAL WATER CAPITAL EXPENDITURES</b>		<u>1,072,600</u>	<u>-</u>	<u>-</u>	<u>1,042,600</u>	<u>0%</u>

Village of Roselle  
Water/Sewer Capital Projects Fund  
For the period ending January 31, 2022

FUND 53 - WATER/SEWER CAPITAL PROJECTS

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>SEWER CAPITAL EXPENDITURES</b>						
53918280	72040 DEVLIN WWTP	303,100	-	-	303,100	0%
53918280	72045 BOTTERMAN WWTP	265,500	-	-	265,500	0%
53918280	72050 SANITARY SEWER COLLECTION	810,000	-	-	810,000	0%
53918280	72055 SCADA	-	-	-	-	0%
53918280	72095 OTHER IMPROVEMENTS	30,000	-	-	30,000	0%
<b>TOTAL SEWER CAPITAL EXPENDITURES</b>		<u>1,408,600</u>	<u>-</u>	<u>-</u>	<u>1,408,600</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 4,267,355</u>	<u>\$ 145,367</u>	<u>\$ 145,367</u>	<u>\$ 4,091,988</u>	<u>3%</u>
NET CHANGE IN FUND BALANCE		(1,036,915)	105,934	105,934		
BEGINNING FUND BALANCE				4,823,214		
ENDING FUND BALANCE				4,929,148		

Village of Roselle  
Water/Sewer Extension Fund  
For the period ending January 31, 2022

FUND 43 - WATER/SEWER EXTENSION FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>INVESTMENT INCOME</b>						
4311260	46010 INVESTMENT INCOME	\$ 100	\$ 8	\$ 8	\$ (92)	8%
<b>TOTAL INVESTMENT INCOME</b>		<u>100</u>	<u>8</u>	<u>8</u>	<u>(92)</u>	<u>8%</u>
<b>RECAPTURES</b>						
4311270	48030 06 N GARDEN AVE W/S	-	146	146	146	0%
4311270	48112 39 N GARDEN AVE STREET	-	179	179	179	0%
4311270	48141 51 INDIAN HILL DR SEWER	445	74	74	(371)	17%
<b>TOTAL RECAPTURES</b>		<u>445</u>	<u>398</u>	<u>398</u>	<u>(47)</u>	<u>90%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 545</u>	<u>\$ 406</u>	<u>\$ 406</u>	<u>\$ (139)</u>	<u>75%</u>
<b>CAPITAL IMPROVEMENTS-W/S EXTENSIONS</b>						
4340595	74000 WATER MAIN EXTENSION	-	-	-	-	0%
4340595	74010 SEWER MAIN EXTENSION	-	-	-	-	0%
<b>TOTAL CAPITAL IMPROVEMENTS-W/S EXTENSIONS</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
<b>NET CHANGE IN FUND BALANCE</b>		545	406	406		
<b>BEGINNING FUND BALANCE</b>					104,911	
<b>ENDING FUND BALANCE</b>					105,318	



Village of Roselle  
 Parking Lot Operating Fund  
 For the period ending January 31, 2022

FUND 58 - PARKING LOT OPERATING FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>FEES</b>						
5811225	42080 PARKING PERMITS	\$ 32,000	\$ 5,710	\$ 5,710	\$ (26,290)	18%
5811225	42085 DAILY LOT FEES	73,000	3,226	3,226	(69,774)	4%
5811225	42090 MAPLE LOT FEES	-	159	159	159	0%
<b>TOTAL FEES</b>		<u>105,000</u>	<u>9,095</u>	<u>9,095</u>	<u>(95,905)</u>	<u>9%</u>
<b>INVESTMENT INCOME</b>						
5811260	46010 INVESTMENT INCOME	200	8	8	(192)	4%
<b>TOTAL INVESTMENT INCOME</b>		<u>200</u>	<u>8</u>	<u>8</u>	<u>(192)</u>	<u>4%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 105,200</u>	<u>\$ 9,103</u>	<u>\$ 9,103</u>	<u>\$ (96,097)</u>	<u>9%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>PERSONNEL</b>						
5860510	60100 REGULAR SALARIES	\$ 118,360	\$ 8,561	\$ 8,561	\$ 109,799	7%
5860510	60200 OVERTIME	4,100	139	139	3,961	3%
5860510	60250 HOLIDAY PAY	1,935	677	677	1,258	35%
5860510	60300 SICK BUY BACK	2,000	-	-	2,000	0%
5860510	60400 PART-TIME SALARIES	360	30	30	330	8%
5860510	60450 EMPLOYEE GROUP INSURANCE	28,025	1,522	1,522	26,503	5%
5860510	60500 FICA	7,810	569	569	7,241	7%
5860510	60550 MEDICARE	1,845	133	133	1,712	7%
5860510	60600 IMRF	13,915	1,008	1,008	12,907	7%
5860510	60755 RETIREMENT MEDICAL CONTRIB	90	7	7	83	8%
<b>TOTAL PERSONNEL</b>		<u>178,440</u>	<u>12,645</u>	<u>12,645</u>	<u>165,795</u>	<u>7%</u>
<b>CONTRACTUAL</b>						
5860520	61350 FACILITIES MAINTENANCE	9,675	-	-	9,675	0%
5860520	61370 GROUNDS MAINTENANCE	15,000	-	-	15,000	0%
5860520	61570 PARKING LOT IMPROVEMENTS	3,395	-	-	3,395	0%
5860520	61660 ELECTRICITY	5,040	336	336	4,704	7%
5860520	61670 NATURAL GAS	2,700	-	-	2,700	0%
5860520	61700 POSTAGE	250	52	52	198	21%
5860520	61735 SNOW REMOVAL - LOTS	27,300	1,114	1,114	26,186	4%
5860520	61740 SNOW REMOVAL - SIDEWALKS	24,200	4,417	4,417	19,783	18%
5860520	61790 OTHER CONTRACTUAL	9,800	-	-	9,800	0%
5860520	61971 IT USER CHARGE	6,930	-	-	6,930	0%
<b>TOTAL CONTRACTUAL</b>		<u>104,290</u>	<u>5,919</u>	<u>5,919</u>	<u>98,371</u>	<u>6%</u>
<b>COMMODITIES</b>						
5860530	62110 OFFICE SUPPLIES	200	-	-	200	0%
5860530	62140 AUTO FUEL	1,930	-	-	1,930	0%
5860530	62175 PARKING LOT MAINT MATERIALS	500	-	-	500	0%
5860530	62270 FACILITIES MAINT SUPPLIES	1,000	-	-	1,000	0%
<b>TOTAL COMMODITIES</b>		<u>3,630</u>	<u>-</u>	<u>-</u>	<u>3,630</u>	<u>0%</u>

Village of Roselle  
 Parking Lot Operating Fund  
 For the period ending January 31, 2022

FUND 58 - PARKING LOT OPERATING FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>OTHER CHARGES</b>						
5860540	63270 IRMA CHARGES	3,705	-	-	3,705	0%
5860540	63280 IRMA DEDUCTIBLE	2,000	-	-	2,000	0%
<b>TOTAL OTHER CHARGES</b>		<u>5,705</u>	<u>-</u>	<u>-</u>	<u>5,705</u>	<u>0%</u>
<b>INTERFUND TRANSFERS</b>						
5860560	66100 TRANS TO EQUIP REPLACE FUND	8,500	712	712	7,788	8%
<b>TOTAL INTERFUND TRANSFERS</b>		<u>8,500</u>	<u>712</u>	<u>712</u>	<u>7,788</u>	<u>8%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 300,565</u>	<u>\$ 19,276</u>	<u>\$ 19,276</u>	<u>\$ 281,289</u>	<u>6%</u>
NET CHANGE IN FUND BALANCE		(195,365)	(10,173)	(10,173)		
BEGINNING FUND BALANCE				93,320		
ENDING FUND BALANCE				83,147		

Village of Roselle  
 Parking Lot Capital Projects Fund  
 For the period ending January 31, 2022

FUND 59 - PARKING LOT CAPITAL FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>INVESTMENT INCOME</b>						
5911260	46010 INVESTMENT INCOME	\$ 10	\$ 1	\$ 1	\$ (9)	6%
<b>TOTAL INVESTMENT INCOME</b>		<u>10</u>	<u>1</u>	<u>1</u>	<u>(9)</u>	<u>6%</u>
<b>INTERFUND TRANSFERS</b>						
5911275	49035 TRANS FROM PARKING LOT OP	10	1	1	(9)	6%
<b>TOTAL INTERFUND TRANSFERS</b>		<u>10</u>	<u>1</u>	<u>1</u>	<u>(9)</u>	<u>6%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 20</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ (19)</u>	<u>6%</u>
NET CHANGE IN FUND BALANCE		20	1	1		
BEGINNING FUND BALANCE				7,918		
ENDING FUND BALANCE				7,920		

Village of Roselle  
Insurance Fund - Health Insurance  
For the period ending January 31, 2022

FUND 61 - INSURANCE FUND - HEALTH INSURANCE

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>OTHER CHARGES</b>						
6112245 43083	EMPLOYER MISC HLTH CONTRIB	\$ 222,455	\$ 2,877	\$ 2,877	\$ (219,578)	1%
6112245 43084	LIFE INSURANCE	15,590	1,146	1,146	(14,444)	7%
6112245 43085	OPTIONAL LIFE INSURANCE	16,805	718	718	(16,087)	4%
6112245 43086	LOCAL 150 EMPLOYER CONTRIB	429,295	30,857	30,857	(398,438)	7%
6112245 43087	PPO EMPLOYER CONTRIB	931,335	67,077	67,077	(864,258)	7%
6112245 43088	HMO EMPLOYER CONTRIB	180,040	15,763	15,763	(164,277)	9%
6112245 43089	DENTAL EMPLOYER CONTRIB	74,510	5,637	5,637	(68,873)	8%
6112245 43090	PPO EMPLOYEE CONTRIB	170,230	12,215	12,215	(158,015)	7%
6112245 43091	HMO EMPLOYEE CONTRIB	33,510	2,921	2,921	(30,589)	9%
6112245 43092	DENTAL EMPLOYEE CONTRIB	13,620	1,026	1,026	(12,594)	8%
6112245 43093	VISION EMPLOYEE CONTRIB	5,000	470	470	(4,530)	9%
6112245 43095	RETIREE INSURANCE CONTRIB	191,050	11,557	11,557	(179,493)	6%
<b>TOTAL OTHER CHARGES</b>		<u>2,283,440</u>	<u>152,265</u>	<u>152,265</u>	<u>(2,131,175)</u>	<u>7%</u>
<b>INVESTMENT INCOME</b>						
6112260 46010	INVESTMENT INCOME	100	-	-	(100)	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>100</u>	<u>-</u>	<u>-</u>	<u>(100)</u>	<u>0%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 2,283,540</u>	<u>\$ 152,265</u>	<u>\$ 152,265</u>	<u>\$ (2,131,275)</u>	<u>7%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>OTHER CHARGES</b>						
61201240 62305	WELLNESS PROGRAM	\$ 2,500	\$ -	\$ -	\$ 2,500	0%
61201240 63230	LIFE INSURANCE	32,395	1,865	1,865	30,530	6%
61201240 63240	HEALTH INSURANCE	1,477,950	100,991	100,991	1,376,959	7%
61201240 63245	LOCAL 150 INSURANCE	429,295	34,724	34,724	394,571	8%
61201240 63250	DENTAL INSURANCE	88,130	6,712	6,712	81,418	8%
61201240 63251	VISION INSURANCE	5,000	484	484	4,516	10%
61201240 63255	RETIREE INSURANCE	209,170	16,136	16,136	193,034	8%
61201240 63260	OPT OUT PROGRAM	39,000	2,877	2,877	36,123	7%
<b>TOTAL OTHER CHARGES</b>		<u>2,283,440</u>	<u>163,788</u>	<u>163,788</u>	<u>2,119,652</u>	<u>7%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 2,283,440</u>	<u>\$ 163,788</u>	<u>\$ 163,788</u>	<u>\$ 2,119,652</u>	<u>7%</u>
<b>NET CHANGE IN FUND BALANCE</b>		100	(11,523)	(11,523)		
<b>BEGINNING FUND BALANCE</b>				135,199		
<b>ENDING FUND BALANCE</b>				123,676		

Village of Roselle  
Insurance Fund - IRMA  
For the period ending January 31, 2022

FUND 61 - INSURANCE FUND - IRMA

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
<b>CHARGES FOR SERVICE</b>						
6113240	42305 RISK MANAGEMENT	\$ 261,220	\$ -	\$ -	\$ (261,220)	0%
<b>TOTAL CHARGES FOR SERVICE</b>		<u>261,220</u>	<u>-</u>	<u>-</u>	<u>(261,220)</u>	<u>0%</u>
<b>OTHER CHARGES</b>						
6113245	43057 IRMA RESERVE SURPLUS	207,000	-	-	(207,000)	0%
<b>TOTAL OTHER CHARGES</b>		<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>\$ -</u>	<u>\$ (468,220)</u>	<u>0%</u>
EXPENDITURES AND OTHER FINANCING USES						
<b>OTHER CHARGES</b>						
61201340	63270 IRMA CHARGES	\$ 368,220	\$ 368,231	\$ 368,231	\$ (11)	100%
61201340	63280 IRMA DEDUCTIBLE	100,000	-	-	100,000	0%
<b>TOTAL OTHER CHARGES</b>		<u>468,220</u>	<u>368,231</u>	<u>368,231</u>	<u>99,989</u>	<u>79%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 468,220</u>	<u>\$ 368,231</u>	<u>\$ 368,231</u>	<u>\$ 99,989</u>	<u>79%</u>
NET CHANGE IN FUND BALANCE		-	(368,231)	(368,231)		
BEGINNING FUND BALANCE					53,282	
ENDING FUND BALANCE					(314,949)	

Village of Roselle  
IT Fund  
For the period ending January 31, 2022

FUND 64 - IT INTERNAL SERVICE FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>CHARGES FOR SERVICE</b>						
6411240 42351	GENERAL GOVERNMENT	\$ 57,615	\$ 2,665	\$ 2,665	\$ (57,615)	5%
6411240 42352	PUBLIC SAFETY	398,075	18,416	18,416	(398,075)	5%
6411240 42353	HIGHWAYS AND STREETS	68,095	3,150	3,150	(68,095)	5%
6411240 42356	WATER & SEWER	253,460	10,535	10,535	(253,460)	4%
6411240 42357	PARKING LOT	6,930	351	351	(6,930)	5%
<b>TOTAL CHARGES FOR SERVICE</b>		<u>784,175</u>	<u>35,118</u>	<u>35,118</u>	<u>(784,175)</u>	<u>4%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 784,175</u>	<u>\$ 35,118</u>	<u>\$ 35,118</u>	<u>\$ (784,175)</u>	<u>4%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>CONTRACTUAL</b>						
6420520 61290	COMPUTER CONSULTING SERV	\$ 288,355	\$ 23,733	\$ 23,733	\$ 264,622	8%
6420520 61295	WEBSITE MAINTENANCE	9,800	4,931	4,931	4,869	50%
6420520 61320	OFFICE EQUIPMENT MAINT	156,150	3,193	3,193	152,957	2%
6420520 61650	TELEPHONE	69,440	-	-	69,440	0%
6420520 61790	OTHER CONTRACTUAL	120,995	-	-	120,995	0%
<b>TOTAL CONTRACTUAL</b>		<u>644,740</u>	<u>31,857</u>	<u>31,857</u>	<u>612,883</u>	<u>5%</u>
<b>COMMODITIES</b>						
6420530 62110	OFFICE SUPPLIES	3,000	-	-	3,000	0%
6420530 62120	HARDWARE/SOFTWARE	103,435	3,262	3,262	100,173	3%
<b>TOTAL COMMODITIES</b>		<u>106,435</u>	<u>3,262</u>	<u>3,262</u>	<u>103,173</u>	<u>3%</u>
<b>CAPITAL OUTLAY</b>						
6420550 65135	COMPUTERS	33,000	-	-	33,000	0%
<b>TOTAL CAPITAL OUTLAY</b>		<u>33,000</u>	<u>-</u>	<u>-</u>	<u>33,000</u>	<u>0%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 784,175</u>	<u>\$ 35,118</u>	<u>\$ 35,118</u>	<u>\$ 749,057</u>	<u>4%</u>
NET CHANGE IN FUND BALANCE		-	-	-		
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						

Village of Roselle  
Police Pension Fund  
For the period ending January 31, 2022

FUND 71 - POLICE PENSION FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>STATE SHARED TAXES</b>						
7111215	41210 PERS PROPERTY REPLACE TAX	\$ 4,000	\$ 2,869	\$ 2,869	\$ (1,131)	72%
<b>TOTAL STATE SHARED TAXES</b>		<b>4,000</b>	<b>2,869</b>	<b>2,869</b>	<b>(1,131)</b>	<b>72%</b>
<b>OTHER CHARGES</b>						
7111245	43100 EMPLOYEE CONTRIBUTIONS	314,025	27,805	27,805	(286,220)	9%
7111245	43110 EMPLOYER CONTRIBUTIONS	1,935,035	354	354	(1,934,681)	0%
7111245	43115 PORTABILITY CONTRIBUTIONS	1,000	-	-	-	0%
<b>TOTAL OTHER CHARGES</b>		<b>2,250,060</b>	<b>28,159</b>	<b>28,159</b>	<b>(2,220,901)</b>	<b>1%</b>
<b>INVESTMENT INCOME</b>						
7111260	46010 INVESTMENT INCOME	1,800,000	-	-	(1,800,000)	0%
7111260	46020 NET CHANGE IN FAIR VALUE	-	-	-	-	0%
<b>TOTAL INVESTMENT INCOME</b>		<b>1,800,000</b>	<b>-</b>	<b>-</b>	<b>(1,800,000)</b>	<b>0%</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 4,054,060</b>	<b>\$ 31,027</b>	<b>\$ 31,027</b>	<b>\$ (4,022,033)</b>	<b>1%</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>PERSONNEL</b>						
71510	60900 PENSION PAYMENTS	\$ 2,870,735	\$ -	\$ -	\$ 2,870,735	0%
71510	60925 PORTABILITY PAYMENTS	10,000	-	-	10,000	0%
71510	60950 CONTRIBUTION REFUND	10,000	-	-	10,000	0%
<b>TOTAL PERSONNEL</b>		<b>2,890,735</b>	<b>-</b>	<b>-</b>	<b>2,890,735</b>	<b>0%</b>
<b>CONTRACTUAL</b>						
71520	61130 LEGAL SERVICES	5,000	-	-	5,000	0%
71520	61150 INVESTMENT ADVISORY FEES	140,000	-	-	140,000	0%
71520	61180 MEDICAL	500	-	-	500	0%
71520	61270 OTHER PROFESSIONAL SERVICES	14,620	-	-	14,620	0%
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	12,120	-	-	12,120	0%
<b>TOTAL CONTRACTUAL</b>		<b>178,090</b>	<b>-</b>	<b>-</b>	<b>178,090</b>	<b>0%</b>
<b>COMMODITIES</b>						
71530	62110 OFFICE SUPPLIES	200	-	-	200	0%
<b>TOTAL COMMODITIES</b>		<b>200</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>0%</b>
<b>OTHER CHARGES</b>						
71540	63275 LIABILITY INSURANCE	4,500	-	-	4,500	0%
71540	63400 DOI REPORT FILING	6,445	-	-	6,445	0%
<b>TOTAL OTHER CHARGES</b>		<b>10,945</b>	<b>-</b>	<b>-</b>	<b>10,945</b>	<b>0%</b>

Village of Roselle  
Police Pension Fund  
For the period ending January 31, 2022

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		\$ 3,079,970	\$ -	\$ -	\$ 3,079,970	0%
	NET CHANGE IN FUND BALANCE	974,090	31,027	31,027		
	BEGINNING FUND BALANCE			35,599,520		
	ENDING FUND BALANCE			35,630,547		



Village of Roselle  
 Firefighters' Pension Fund  
 For the period ending January 31, 2022

FUND 72 - FIREFIGHTERS' PENSION FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<b>REVENUES AND OTHER FINANCING SOURCES</b>						
<b>STATE SHARED TAXES</b>						
7211215	41210 PERS PROPERTY REPLACE TAX	\$ 900	\$ 900	\$ 900	\$ -	100%
<b>TOTAL STATE SHARED TAXES</b>		<u>900</u>	<u>900</u>	<u>900</u>	<u>-</u>	<u>100%</u>
<b>OTHER INCOME</b>						
7211245	43100 EMPLOYEE CONTRIBUTIONS	124,040	12,117	12,117	(111,923)	10%
7211245	43110 EMPLOYER CONTRIBUTIONS	713,500	165	165	(713,335)	0%
<b>TOTAL OTHER INCOME</b>		<u>837,540</u>	<u>12,282</u>	<u>12,282</u>	<u>(825,258)</u>	<u>1%</u>
<b>INVESTMENT INCOME</b>						
7111260	46010 INVESTMENT INCOME	300,000	-	-	(300,000)	0%
7111260	46020 NET CHANGE IN FAIR VALUE	-	-	-	-	0%
<b>TOTAL INVESTMENT INCOME</b>		<u>300,000</u>	<u>-</u>	<u>-</u>	<u>(300,000)</u>	<u>0%</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<u>\$ 1,138,440</u>	<u>\$ 13,182</u>	<u>\$ 13,182</u>	<u>\$ (1,125,258)</u>	<u>1%</u>
<b>EXPENDITURES AND OTHER FINANCING USES</b>						
<b>PERSONNEL</b>						
72510	60900 PENSION PAYMENTS	\$ 568,910	\$ -	\$ -	\$ 568,910	0%
72510	60950 CONTRIBUTION REFUND	10,000	-	-	10,000	0%
<b>TOTAL PERSONNEL</b>		<u>578,910</u>	<u>-</u>	<u>-</u>	<u>578,910</u>	<u>0%</u>
<b>CONTRACTUAL</b>						
72520	61130 LEGAL SERVICES	30,000	-	-	30,000	0%
72520	61150 INVESTMENT ADVISORY FEES	30,000	-	-	30,000	0%
72520	61180 MEDICAL	5,000	-	-	5,000	0%
72520	61270 OTHER PROFESSIONAL SERVICES	11,085	-	-	11,085	0%
72520	61680 TRAINING/MEETINGS	2,000	-	-	2,000	0%
72520	61710 MEMBERSHIPS	1,000	-	-	1,000	0%
72520	61790 OTHER CONTRACTUAL SERVICES	600	-	-	600	0%
<b>TOTAL CONTRACTUAL</b>		<u>79,685</u>	<u>-</u>	<u>-</u>	<u>79,685</u>	<u>0%</u>
<b>OTHER CHARGES</b>						
72540	63275 LIABILITY INSURANCE	4,000	-	-	4,000	0%
72540	63400 DOI REPORT FILING	1,875	-	-	1,875	0%
<b>TOTAL OTHER CHARGES</b>		<u>5,875</u>	<u>-</u>	<u>-</u>	<u>5,875</u>	<u>0%</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<u>\$ 664,470</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 664,470</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		473,970	13,182	13,182		
BEGINNING FUND BALANCE				10,433,528		
ENDING FUND BALANCE				10,446,710		