

# Memo

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

**From:** Tom Dahl, Finance Director

**Date:** May 22, 2023

**Re:** April 2023 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 2023 Budget and the FY 2023 year-to-date revenues and expenditures. We are currently 33.3% 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                            | 2023<br>Budget      | April<br>Actual    | 2023<br>Actual     | % of<br>Budget |
|---|---------------------|--------------------|--------------------|----------------|
| <b>PROPERTY/ROAD &amp; BRIDGE TAXES</b> | <b>\$6,476,775</b>  | <b>\$291,643</b>   | <b>\$687,240</b>   | <b>10.6%</b>   |
| <b>STATE SHARED TAXES</b>               | <b>8,571,705</b>    | <b>713,061</b>     | <b>3,101,889</b>   | <b>36.2%</b>   |
| SALES TAX                               | 4,322,260           | 303,753            | 1,510,170          | 34.9%          |
| INCOME TAX                              | 3,189,850           | 321,184            | 1,198,467          | 37.6%          |
| <b>LOCAL TAXES</b>                      | <b>1,070,585</b>    | <b>87,190</b>      | <b>353,294</b>     | <b>33.0%</b>   |
| EATING ESTABLISHMENT TAX                | 599,110             | 49,895             | 190,835            | 31.9%          |
| VIDEO GAMING TAX                        | 425,985             | 32,794             | 126,448            | 29.7%          |
| <b>FEES</b>                             | <b>375,150</b>      | <b>50,323</b>      | <b>145,410</b>     | <b>38.8%</b>   |
| BUILDING PERMITS                        | 250,000             | 38,952             | 102,944            | 41.2%          |
| <b>LICENSES</b>                         | <b>916,520</b>      | <b>6,956</b>       | <b>240,228</b>     | <b>26.2%</b>   |
| VEHICLE STICKERS                        | 600,000             | 1,967              | 13,901             | 2.3%           |
| <b>FINES</b>                            | <b>281,500</b>      | <b>29,836</b>      | <b>124,374</b>     | <b>44.2%</b>   |
| LOCAL FINES                             | 125,000             | 11,337             | 39,408             | 31.5%          |
| TOW FINES                               | 10,000              | 4,500              | 17,850             | 178.5%         |
| COURT FINES                             | 75,000              | 5,816              | 29,886             | 39.8%          |
| TRAFFIC SIGNAL ENFORCEMENT              | 30,000              | 5,330              | 23,806             | 79.4%          |
| COMMUNITY DEVEL. FINES                  | 10,000              | 520                | 4,845              | 48.5%          |
| <b>CHARGES FOR SERVICES</b>             | <b>2,639,850</b>    | <b>286,539</b>     | <b>1,107,982</b>   | <b>42.0%</b>   |
| ROSELLE FIRE PROTECTION DIST            | 971,645             | 78,701             | 314,803            | 32.4%          |
| AMBULANCE BILLING                       | 1,264,000           | 173,315            | 659,135            | 52.1%          |
| <b>OTHER INCOME</b>                     | <b>450,000</b>      | <b>5,384</b>       | <b>186,326</b>     | <b>41.4%</b>   |
| CABLE TV FRANCHISE                      | 333,660             | 0                  | 82,184             | 24.6%          |
| <b>GRANTS/DONATIONS/FUND RAISERS</b>    | <b>169,305</b>      | <b>31,170</b>      | <b>67,988</b>      | <b>40.2%</b>   |
| <b>INVESTMENT INCOME</b>                | <b>115,000</b>      | <b>41,408</b>      | <b>169,444</b>     | <b>147.3%</b>  |
| INTEREST INCOME                         | 115,000             | 25,271             | 110,878            | 96.4%          |
| NET CHANGE IN FAIR VALUE                | 0                   | 16,137             | 58,566             | 0.0%           |
| <b>TOTAL REVENUE</b>                    | <b>\$21,066,390</b> | <b>\$1,543,509</b> | <b>\$6,184,176</b> | <b>29.36%</b>  |

- Overall, revenues are 29% 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 April with the actual amount received.

### Monthly Budget vs Actual for Select Revenues

| GENERAL FUND                            | 2023<br>Budget      | Jan - Apr<br>Budget | Jan - Apr<br>Actual | \$ Difference      |
|---|---------------------|---------------------|---------------------|--------------------|
| <b>PROPERTY/ROAD &amp; BRIDGE TAXES</b> | \$6,476,775         | \$515,237           | \$687,240           | \$172,003          |
| <b>STATE SHARED TAXES</b>               |                     |                     |                     |                    |
| REPLACEMENT TAX (PPRT)                  | 95,000              | 37,062              | 33,889              | (3,173)            |
| SALES TAX                               | 4,322,260           | 1,329,415           | 1,510,170           | 180,755            |
| INCOME TAX                              | 3,189,850           | 1,093,209           | 1,198,467           | 105,258            |
| LOCAL USE TAX                           | 923,380             | 280,099             | 347,456             | 67,357             |
| <b>LOCAL TAXES</b>                      |                     |                     |                     |                    |
| VIDEO GAMING TAX                        | 425,985             | 122,077             | 126,448             | 4,371              |
| <b>FEES</b>                             |                     |                     |                     |                    |
| BUILDING PERMITS                        | 250,000             | 54,913              | 102,944             | 48,031             |
| <b>LICENSES</b>                         |                     |                     |                     |                    |
| BUSINESS LICENSES                       | 146,645             | 109,919             | 104,962             | (4,958)            |
| VEHICLE STICKERS                        | 600,000             | 9,610               | 13,901              | 4,291              |
| <b>CHARGES FOR SERVICES</b>             |                     |                     |                     |                    |
| ROSELLE FIRE PROT DISTRICT              | 971,645             | 314,803             | 314,803             | 0                  |
| AMBULANCE BILLING                       | 1,264,000           | 433,632             | 659,135             | 225,503            |
| <b>OTHER INCOME</b>                     |                     |                     |                     |                    |
| CABLE TV FRANCHISE                      | 333,660             | 101,309             | 82,184              | (19,125)           |
| <b>ALL OTHER REVENUES</b>               | 2,067,190           | 689,063             | 1,002,577           | 313,514            |
| <b>TOTAL</b>                            | <u>\$21,066,390</u> | <u>\$5,090,350</u>  | <u>\$6,184,176</u>  | <u>\$1,093,826</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 April were \$713,061 or 8.3% of the budgeted amount. The Sales Tax received in April was for January sales and was 1.9% higher than the amount received for the same period last year. Income Tax was 10.8% lower and Local Use Tax was 6.4% higher than last April.
- Local Taxes – Eating establishment and video gaming tax make up most of the revenues collected in this category. Total receipts for April were \$87,190 or 8.1% of budget.
  - Shown below is a table displaying the top ten restaurants in eating establishment tax. These 10 restaurants accounted for 52% (\$24,307) of the total collected to-date eating establishment tax for March sales. March eating tax is 0.3% lower compared to March 2022.

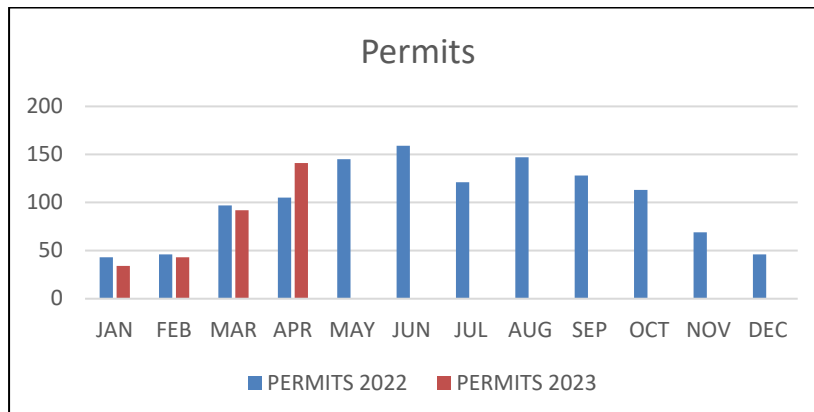
Pop's Pizza & Sports Bar  
Italian Pizza Kitchen  
McDonald's

Starbucks  
 Rookie's  
 Southern Cafe  
 Rosario's  
 Noodles Delight  
 DoorDash  
 Brunch Cafe

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

|  |                  |
|--|------------------|
| RS Deli & Café (Shell @ Lake & Gary)                 | 8,335.77         |
| O.J.'s Oil Enterprises Ltd (Shell @ Roselle & Nerge) | 4,951.23         |
| Julie's Westchester LLC (Lake Street Pub)            | 3,276.80         |
| Dotty's  | 2,785.07         |
| MAP Restaurants LLC (Pop's)                          | 2,699.46         |
| Karountzos, Inc. (Cousin's)                          | 2,634.10         |
| Rookie's   | 2,429.48         |
| Rosario's  | 1,359.70         |
| Margarita's Mexican Bar & Grill, Inc                 | 1,086.89         |
| LEISERV, LLC (Brunswick)                             | 866.43           |
| Strike Ten Lanes, Inc.                               | 640.04           |
| Roselle LLA, Inc. (Honey Berry)                      | 422.27           |
| TRE Fratelli Ristorante (Villagio's)                 | 402.56           |
| Noodle's Delight                                     | 273.24           |
| Northwest DuPage American Legion Post 1084           | 262.23           |
| Sammy's  | 204.17           |
| Crazy Crab   | 164.64           |
|  | <u>32,794.08</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 April were \$50,323 and building fees made up \$38,952 of this amount. A chart showing the number of permits issued between 2022 and 2023 is shown below. The number of permits is 7% higher but the revenue collected is 70% (\$235,981) lower than the same period last year. This is due to the \$250,000 payment we received last year for Metro-19.



- Licenses – Business licenses, alarm licenses, liquor licenses and vehicle stickers are the main revenues reported in this category. The Village collected or billed \$6,956 in April for licenses, mainly Business Licenses, \$4,464 and Vehicle Stickers, \$1,967.
- 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 \$286,539 in charges for services in April.
- Other Income – \$5,384 or 1.2% of the budget was collected in April. 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 \$41,408 includes interest received, \$25,271 and the change in fair value of Village investments \$16,137. 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                   | 2023<br>Budget      | April<br>Actual    | 2023<br>Actual     | % of<br>Budget |
|--------------------------------|---------------------|--------------------|--------------------|----------------|
| <b>REVENUE</b>                 | <b>\$21,066,390</b> | <b>\$1,543,509</b> | <b>\$6,184,176</b> | <b>29.36%</b>  |
| <b>PERSONNEL SERVICES</b>      | <b>\$15,165,695</b> | <b>\$1,007,494</b> | <b>\$3,785,687</b> | <b>24.96%</b>  |
| SALARIES                       | 8,345,550           | 606,543            | 2,354,714          | 28.22%         |
| OVERTIME                       | 576,400             | 33,945             | 147,824            | 25.65%         |
| ALLOWANCES                     | 17,375              | 1,400              | 4,700              | 27.05%         |
| HOLIDAY PAY                    | 159,240             | 0                  | 64,925             | 40.77%         |
| SICK BUYBACK                   | 67,150              | 0                  | 54,535             | 81.21%         |
| PART-TIME                      | 566,420             | 39,875             | 134,112            | 23.68%         |
| HEALTH INSURANCE               | 1,485,345           | 123,172            | 438,355            | 29.51%         |
| FICA/MCARE                     | 743,720             | 50,625             | 205,937            | 27.69%         |
| IMRF                           | 245,815             | 16,926             | 66,268             | 26.96%         |
| POLICE PENSION                 | 1,969,625           | 89,435             | 214,790            | 10.91%         |
| FIRE PENSION                   | 952,020             | 33,197             | 79,128             | 8.31%          |
| ICMA CONTRIBUTIONS             | 11,490              | 10,430             | 13,081             | 113.85%        |
| RETIRE MEDICAL CONTRIB         | 25,545              | 1,945              | 7,316              | 28.64%         |
| <b>CONTRACTUAL</b>             | <b>3,933,710</b>    | <b>430,512</b>     | <b>1,088,833</b>   | <b>27.68%</b>  |
| <b>COMMODITIES</b>             | <b>1,027,105</b>    | <b>78,599</b>      | <b>231,697</b>     | <b>22.56%</b>  |
| <b>OTHER CHARGES</b>           | <b>239,945</b>      | <b>5,208</b>       | <b>6,787</b>       | <b>2.83%</b>   |
| <b>CAPITAL OUTLAY</b>          | <b>127,370</b>      | <b>3,640</b>       | <b>128,639</b>     | <b>101.00%</b> |
| <b>INTERFUND TRANSFERS</b>     | <b>550,000</b>      | <b>45,834</b>      | <b>183,328</b>     | <b>33.33%</b>  |
| <b>TOTAL EXPENSE</b>           | <b>\$21,043,825</b> | <b>\$1,571,286</b> | <b>\$5,424,971</b> | <b>25.78%</b>  |
| <b>TOTAL SURPLUS/(DEFICIT)</b> | <b>\$22,565</b>     | <b>(\$27,777)</b>  | <b>\$759,205</b>   |                |

- Overall, General Fund expenditures are 25.8% of budget projections.

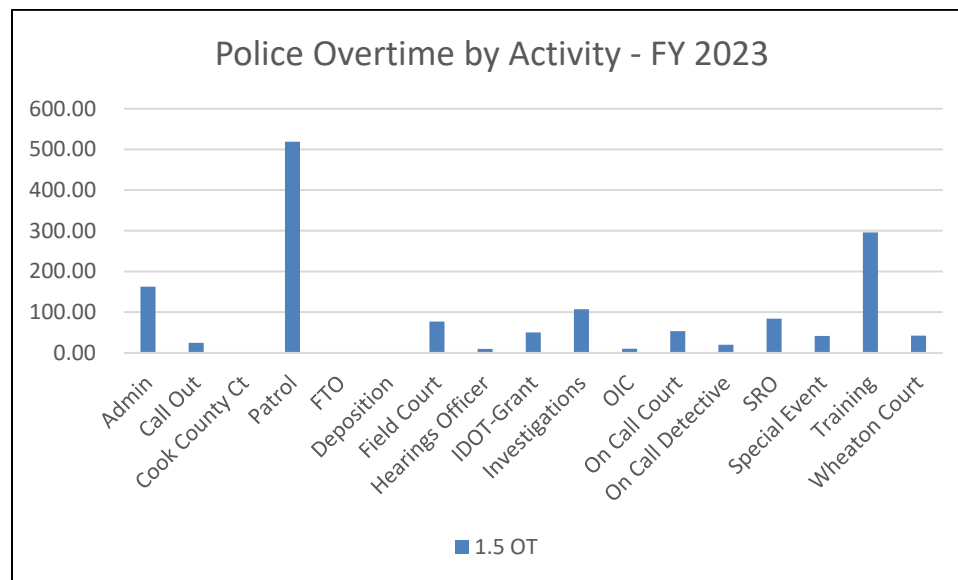
- General Fund FY 2023 personnel services are 25.0% of budget. The Salaries line item should be at 30.8% (8 pay periods out of 26) at this time but expenditures are at 28% or \$213,148 lower than expected. The table below displays the most significant differences.

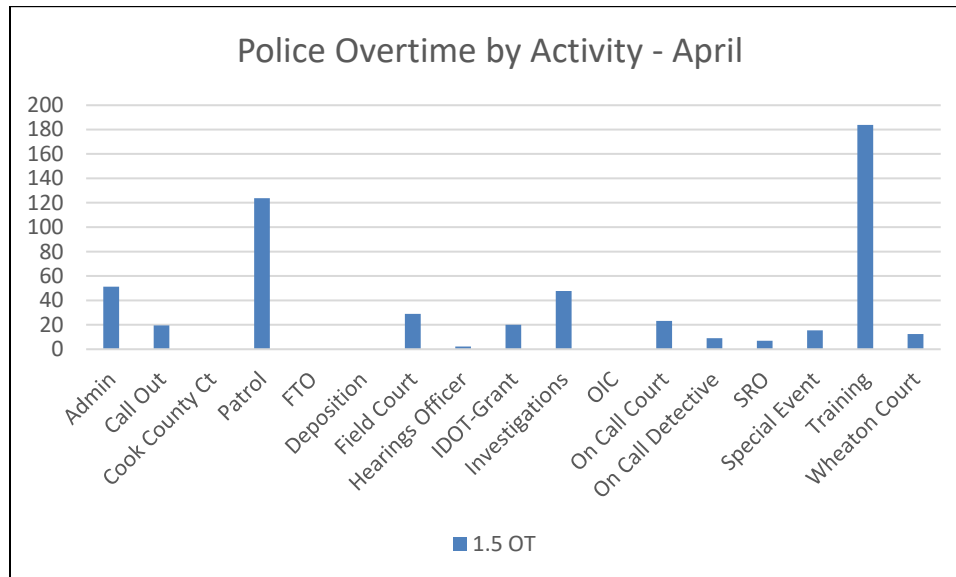
| Department – Division         | % of Budget | \$ Difference    |
|-------------------------------|-------------|------------------|
| Community Development – Bldg  | 25.2%       | \$10,440         |
| Police – Administration       | 27.9%       | \$13,278         |
| Police – Operations           | 27.5%       | \$112,604        |
| Police – Support Services     | 29.1%       | \$3,857          |
| Fire - Operations             | 29.8%       | \$18,107         |
| Public Works – Administration | 27.2%       | \$11,504         |
| Public Works – Vehicle Maint  | 22.7%       | \$19,683         |
| Public Works – Streets        | 28.3%       | \$12,397         |
| Total:                        |             | <u>\$201,870</u> |

- Overtime costs are 26% 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       | 382,400        | 70,353         | 18.4%        |
| Fire         | 140,000        | 61,511         | 43.9%        |
| Public Works | 52,600         | 15,264         | 29.0%        |
|              | <u>575,000</u> | <u>147,128</u> | <u>25.6%</u> |

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





- 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 2023 are 28% of budget and \$266,066 higher than the same period in FY 2022, mainly due to the timing of the DuComm and Paramedic Services invoices.
- Commodities are 23% of budget and \$21,006 higher than the same period in FY 2022.
- The Interfund Transfers category reflects 4/12 of the budgeted Equipment Replacement Fund transfers.

## General Fund Department Overview

The chart below displays the FY 2023 budget by department and the difference between FY 2022 and FY 2023 actual year to date expenditures. Community Development is higher due to the timing of invoices for building inspections.

| GENERAL FUND                         | 2023<br>Budget      | FY 2022<br>YTD<br>Actual | FY 2023<br>YTD<br>Actual | Dollar<br>Difference | %<br>Change  |
|--------------------------------------|---------------------|--------------------------|--------------------------|----------------------|--------------|
| <b>REVENUE</b>                       | <b>\$21,066,390</b> | <b>\$5,320,686</b>       | <b>\$6,184,176</b>       | <b>\$863,490</b>     | <b>16.2%</b> |
| <b>EXPENDITURES</b>                  |                     |                          |                          |                      |              |
| ELECTED OFFICIALS                    | 149,730             | 65,248                   | 54,238                   | (11,010)             | -16.9%       |
| ADMINISTRATION                       | 1,064,085           | 310,117                  | 224,551                  | (85,566)             | -27.6%       |
| FINANCE                              | 526,440             | 137,745                  | 156,003                  | 18,259               | 13.3%        |
| COMMUNITY DEVELOPMENT                | 844,395             | 171,437                  | 179,878                  | 8,441                | 4.9%         |
| POLICE                               | 9,514,670           | 2,301,236                | 2,536,932                | 235,696              | 10.2%        |
| FIRE                                 | 5,983,570           | 1,532,426                | 1,548,734                | 16,308               | 1.1%         |
| FIRE & POLICE COMMISSION             | 27,590              | 10,746                   | 17,855                   | 7,109                | 66.2%        |
| PUBLIC WORKS                         | 2,933,345           | 685,435                  | 706,779                  | 21,344               | 3.1%         |
| <b>TOTAL EXPENDITURES</b>            | <b>\$21,043,825</b> | <b>\$5,214,390</b>       | <b>\$5,424,971</b>       | <b>\$210,581</b>     | <b>4.0%</b>  |
| <b>GRAND TOTAL SURPLUS (DEFICIT)</b> | <b>22,565</b>       | <b>106,296</b>           | <b>759,205</b>           | <b>652,909</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               | 2023<br>Budget     | April<br>Actual  | 2023<br>Actual     | % of<br>Budget |
|-----------------------------|--------------------|------------------|--------------------|----------------|
| <b>OPERATING FEES</b>       | <b>\$7,387,210</b> | <b>\$645,390</b> | <b>\$2,404,130</b> | <b>32.54%</b>  |
| WATER REVENUE               | 4,514,515          | 387,277          | 1,442,238          | 31.95%         |
| SEWER REVENUE               | 2,872,695          | 258,112          | 961,893            | 33.48%         |
| <b>FINES</b>                | <b>97,500</b>      | <b>8,349</b>     | <b>34,483</b>      | <b>35.37%</b>  |
| LATE FEES                   | 85,000             | 7,294            | 30,728             | 36.15%         |
| TURN ON FEES                | 3,000              | 275              | 1,100              | 36.67%         |
| RED TAG DELIVERY FEES       | 9,500              | 780              | 2,655              | 27.95%         |
| <b>CHARGES FOR SERVICES</b> | <b>16,000</b>      | <b>3,100</b>     | <b>6,025</b>       | <b>37.66%</b>  |
| <b>OTHER INCOME</b>         | <b>765</b>         | <b>2,335</b>     | <b>4,636</b>       | <b>605.96%</b> |
| <b>INVESTMENT INCOME</b>    | <b>50,000</b>      | <b>3,713</b>     | <b>31,699</b>      | <b>63.40%</b>  |
| <b>TOTAL REVENUE</b>        | <b>\$7,551,475</b> | <b>\$662,886</b> | <b>\$2,480,973</b> | <b>32.85%</b>  |

- Water and sewer operating fees are 32.5% of budget through April.

- Fines collected in April were \$8,349 or 8.6% of budget.
- Water consumption, billed in April for March usage, was 5.7% (2,343,981 gallons) higher compared to the same period last year with all service classes except Commercial showing an increase. There were two additional billing days in April compared to 2022, which is a 6.5% increase. The Village billed \$387,277 in revenue in April 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 | March 2022<br>Gallons | March 2023<br>Gallons | March 2022<br>Dollar | March 2023<br>Dollar |
|---------------|-----------------------|-----------------------|----------------------|----------------------|
| Commercial    | 6,930,453             | 6,556,225             | \$59,501             | \$58,312             |
| Government    | 736,578               | 854,927               | 5,777                | 6,830                |
| Utility Meter | 7,102                 | 17,562                | 1,881                | 2,041                |
| Residential   | 33,538,121            | 36,127,068            | 286,550              | 319,254              |
| Village       | 7,016                 | 7,469                 | 89                   | 93                   |
| Total:        | 41,219,270            | 43,563,251            | \$353,798            | \$386,530            |

| Service Class | March 2022<br># of Accounts | March 2023<br># of Accounts |
|---------------|-----------------------------|-----------------------------|
| Commercial    | 394                         | 395                         |
| Government    | 74                          | 74                          |
| Utility Meter | 220                         | 220                         |
| Residential   | 7,675                       | 7,714                       |
| Village       | 2                           | 2                           |
| Total:        | 8,365                       | 8,405                       |



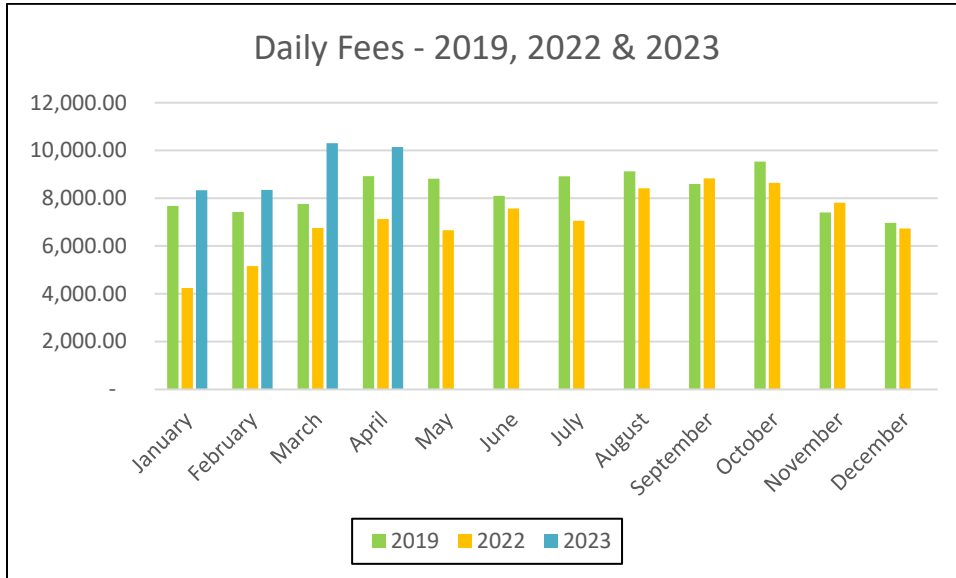
## Water and Sewer Operating Expense Overview

| W/S OPERATING                   | 2023<br>Budget     | April<br>Actual  | 2023<br>Actual     | % of<br>Budget |
|---------------------------------|--------------------|------------------|--------------------|----------------|
| <b>REVENUE</b>                  | <b>\$7,551,475</b> | <b>\$662,886</b> | <b>\$2,480,973</b> | <b>32.85%</b>  |
| <b>PERSONNEL SERVICES</b>       | <b>2,654,150</b>   | <b>199,258</b>   | <b>772,687</b>     | <b>29.11%</b>  |
| <i>SALARIES</i>                 | 1,856,145          | 138,914          | 537,059            | 28.93%         |
| <i>OVERTIME</i>                 | 79,000             | 2,139            | 15,671             | 19.84%         |
| <i>ALLOWANCES</i>               | 6,600              | 50               | 200                | 3.03%          |
| <i>SICK BUYBACK</i>             | 5,500              | 0                | 3,153              | 57.32%         |
| <i>HEALTH INSURANCE</i>         | 395,170            | 35,486           | 127,347            | 32.23%         |
| <i>FICA/MCARE</i>               | 145,970            | 10,684           | 42,101             | 28.84%         |
| <i>IMRF</i>                     | 155,175            | 11,136           | 43,878             | 28.28%         |
| <i>RETIRE MEDICAL CONTRIB</i>   | 10,590             | 849              | 3,279              | 30.96%         |
| <b>CONTRACTUAL</b>              | <b>4,402,015</b>   | <b>327,430</b>   | <b>985,798</b>     | <b>22.39%</b>  |
| <b>COMMODITIES</b>              | <b>413,710</b>     | <b>37,206</b>    | <b>79,117</b>      | <b>19.12%</b>  |
| <b>OTHER CHARGES</b>            | <b>113,060</b>     | <b>(521)</b>     | <b>(755)</b>       | <b>-0.67%</b>  |
| <b>CAPITAL OUTLAY</b>           | <b>0</b>           | <b>656</b>       | <b>656</b>         |                |
| <b>INTERFUND TRANSFERS</b>      | <b>200,000</b>     | <b>16,666</b>    | <b>66,672</b>      | <b>33.34%</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>\$8,112,935</b> | <b>\$580,694</b> | <b>\$1,904,175</b> | <b>23.47%</b>  |
| <b>TOTAL SURPLUS/(DEFICIT)</b>  | <b>(561,460)</b>   | <b>82,192</b>    | <b>576,798</b>     |                |

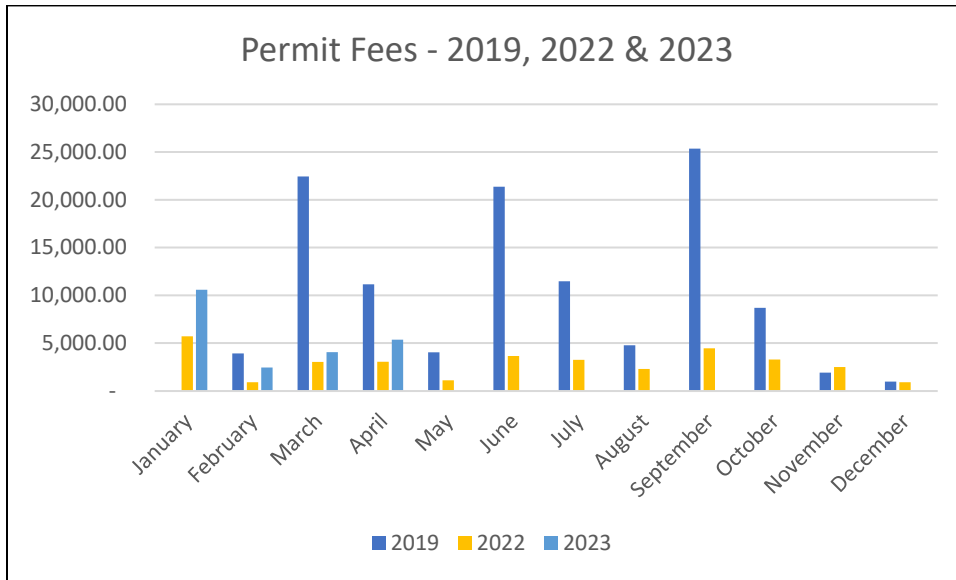
- Both Water and Sewer Divisions are operating within target levels of the adopted FY 2023 budget. The Water Division is operating at 26% of budget and the Sewer Division is operating at 20% of budget.
- Sick buyback is paid out in February each year and during retirements.

## Commuter Parking Lot Fund

The charts below display a history of parking lot daily fee collections and parking lot permit fees for the period 2019 – 2023.



Daily fees are making their way back to pre-pandemic levels as employees continue to go back to work and visitors begin to go back into the city.



This chart displays quarterly and monthly permit sales for 2019-2023, with 2020 and 2021 omitted. Permit sales in 2023 are higher than 2021 and 2022 and continuing to increase, however nowhere near the level of 2019. In order to view the data clearly, I removed January 2019 and January 2020, \$156,000 in sales each, from the permit chart above so the data could be seen.

Village of Roselle  
 General Fund Balance Sheet  
 As of April 30, 2023

| Classification                        | Current YTD<br>Balance |
|---------------------------------------|------------------------|
| <b>ASSETS</b>                         |                        |
| <i>Current Assets</i>                 |                        |
| Cash                                  | 6,893,887              |
| Investments                           | 5,021,289              |
| <i>Current Assets Totals</i>          | 11,915,176             |
| <i>Current Receivables</i>            |                        |
| Property Tax Receivable               | 6,552,157              |
| Other Receivables                     | 560,545                |
| Intergovernmental Receivables         | 1,486,209              |
| Prepays                               | 107,879                |
| <i>Current Receivables Totals</i>     | 8,706,790              |
| <b>ASSETS TOTALS</b>                  | 20,621,966             |
| <b>LIABILITIES AND FUND EQUITY</b>    |                        |
| <b>LIABILITIES</b>                    |                        |
| <i>Current Liabilities</i>            |                        |
| Payroll Liabilities                   | 336,338                |
| Deferred Revenue                      | 6,372,059              |
| Due to Others                         | 666,070                |
| Accounts Payable                      | 199,463                |
| <i>Current Liabilities Totals</i>     | 7,573,931              |
| <b>LIABILITIES TOTALS</b>             | 7,573,931              |
| <b>FUND EQUITY</b>                    |                        |
| Fund Balance                          | 12,288,831             |
| <b>DECEMBER 31, 2022 FUND BALANCE</b> | 12,288,831             |
| Fund Revenues                         | 6,184,176              |
| Fund Expenditures                     | 5,424,971              |
| <b>CURRENT FUND BALANCE</b>           | 13,048,035             |
| <b>LIABILITIES AND FUND EQUITY</b>    | 20,621,966             |

Village of Roselle  
General Fund Income Statement  
For the period ending April 30, 2023

| Account Description               | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget Less<br>YTD Actual | % of<br>Budget |
|-----------------------------------|----------------------------|-------------------------|-------------------------|---------------------------|----------------|
| <b>REVENUE</b>                    |                            |                         |                         |                           |                |
| <i>Taxes</i>                      |                            |                         |                         |                           |                |
| Property Tax                      | \$6,360,775                | \$286,725               | \$675,654               | \$5,685,121               | 11             |
| Road & Bridge Tax                 | 116,000                    | 4,917                   | 11,586                  | 104,414                   | 10             |
| <i>Taxes Totals</i>               | <u>6,476,775</u>           | <u>291,643</u>          | <u>687,240</u>          | <u>5,789,535</u>          | <u>11%</u>     |
| <i>State Shared Taxes</i>         |                            |                         |                         |                           |                |
| Personal Property Replacement Tax | 95,000                     | 11,386                  | 33,889                  | 61,111                    | 36             |
| Sales Tax                         | 4,322,260                  | 303,753                 | 1,510,170               | 2,812,090                 | 35             |
| Income Tax                        | 3,189,850                  | 321,184                 | 1,198,467               | 1,991,383                 | 38             |
| Local Use Tax                     | 923,380                    | 73,466                  | 347,456                 | 575,924                   | 38             |
| Cannabis Use Tax                  | 41,215                     | 3,271                   | 11,908                  | 29,307                    | 29             |
| <i>State Shared Taxes Totals</i>  | <u>8,571,705</u>           | <u>713,061</u>          | <u>3,101,889</u>        | <u>5,469,816</u>          | <u>36%</u>     |
| <i>Local Taxes</i>                |                            |                         |                         |                           |                |
| Auto Rental Tax                   | 715                        | 0                       | 9                       | 706                       | 1              |
| Hotel/Motel Tax                   | 0                          | 0                       | 20,666                  | (20,666)                  | 100            |
| Eating Establishment Tax          | 599,110                    | 49,895                  | 190,835                 | 408,275                   | 32             |
| Amusement Tax                     | 37,680                     | 3,885                   | 13,254                  | 24,426                    | 35             |
| Video Rental Tax                  | 7,095                      | 616                     | 2,082                   | 5,013                     | 29             |
| Video Gaming Tax                  | 425,985                    | 32,794                  | 126,448                 | 299,537                   | 30             |
| <i>Local Taxes Totals</i>         | <u>1,070,585</u>           | <u>87,190</u>           | <u>353,294</u>          | <u>717,291</u>            | <u>33%</u>     |
| <i>Fees</i>                       |                            |                         |                         |                           |                |
| Engineering Fees                  | 22,000                     | 3,850                   | 8,550                   | 13,450                    | 39             |
| Fire Dept Review Fees             | 30,000                     | 2,350                   | 7,150                   | 22,850                    | 24             |
| Building Permits                  | 250,000                    | 38,952                  | 102,944                 | 147,056                   | 41             |
| Re-Occupancy Fees                 | 3,000                      | 0                       | 800                     | 2,200                     | 27             |
| Annexation Fees                   | 3,000                      | 0                       | 5,500                   | (2,500)                   | 183            |
| Zoning Fees                       | 3,500                      | 250                     | 3,143                   | 357                       | 90             |
| Processing Fees                   | 7,650                      | 561                     | 1,175                   | 6,476                     | 15             |
| Credit Card Processing Fees       | 43,000                     | 4,161                   | 15,798                  | 27,202                    | 37             |
| Overweight Truck Permits          | 13,000                     | 200                     | 350                     | 12,650                    | 3              |
| <i>Fees Totals</i>                | <u>375,150</u>             | <u>50,323</u>           | <u>145,410</u>          | <u>229,740</u>            | <u>39%</u>     |
| <i>Licenses</i>                   |                            |                         |                         |                           |                |
| Business Licenses                 | 146,645                    | 4,464                   | 104,962                 | 41,684                    | 72             |
| Alarm Licenses                    | 51,500                     | 350                     | 8,916                   | 42,584                    | 17             |
| Liquor Licenses                   | 116,125                    | 175                     | 112,450                 | 3,675                     | 97             |
| Vehicle Stickers                  | 600,000                    | 1,967                   | 13,901                  | 586,099                   | 2              |
| Small Cell Wireless               | 2,250                      | 0                       | 0                       | 2,250                     | 0              |
| <i>Licenses Totals</i>            | <u>916,520</u>             | <u>6,956</u>            | <u>240,228</u>          | <u>676,292</u>            | <u>26%</u>     |
| <i>Fines</i>                      |                            |                         |                         |                           |                |
| Local Fines                       | 125,000                    | 11,337                  | 39,408                  | 85,592                    | 32             |
| Compliance Fines                  | 10,000                     | 1,198                   | 3,714                   | 6,287                     | 37             |
| Tow Fines                         | 10,000                     | 4,500                   | 17,850                  | (7,850)                   | 179            |
| Court Fines                       | 75,000                     | 5,816                   | 29,886                  | 45,114                    | 40             |
| DUI Tech Fines                    | 5,000                      | 636                     | 2,766                   | 2,234                     | 55             |
| Traffic Signal Enforcement        | 30,000                     | 5,330                   | 23,806                  | 6,194                     | 79             |
| Forfeited Assets                  | 1,000                      | 0                       | 0                       | 1,000                     | 0              |
| False Alarm                       | 15,000                     | 500                     | 1,600                   | 13,400                    | 11             |
| Liquor Violations                 | 500                        | 0                       | 500                     | 0                         | 100            |
| Community Development Fines       | 10,000                     | 520                     | 4,845                   | 5,155                     | 49             |
| <i>Fines Totals</i>               | <u>281,500</u>             | <u>29,836</u>           | <u>124,374</u>          | <u>157,126</u>            | <u>44%</u>     |

Village of Roselle  
General Fund Income Statement  
For the period ending April 30, 2023

| Account Description                | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget Less<br>YTD Actual | % of<br>Budget |
|------------------------------------|----------------------------|-------------------------|-------------------------|---------------------------|----------------|
| <i>Charges For Services</i>        |                            |                         |                         |                           |                |
| Recycling Income                   | 5,760                      | 230                     | 242                     | 5,518                     | 4              |
| Community Police Services          | 20,000                     | 0                       | 5,230                   | 14,770                    | 26             |
| Other Services                     | 3,500                      | 0                       | 0                       | 3,500                     | 0              |
| LPHS Liaison                       | 242,845                    | 26,686                  | 106,744                 | 136,101                   | 44             |
| PD/FD Reports                      | 4,000                      | 400                     | 1,501                   | 2,499                     | 38             |
| PD/FD Devl. Oblig                  | 1,500                      | 0                       | 0                       | 1,500                     | 0              |
| Misc Reimb - General               | 77,000                     | 317                     | 4,187                   | 72,813                    | 5              |
| Misc Reimb - Police/Fire           | 25,300                     | 0                       | 1,360                   | 23,940                    | 5              |
| Misc Reimb - Public Works          | 13,200                     | 0                       | 1,184                   | 12,016                    | 9              |
| Hazmat Reimbursement               | 100                        | 0                       | 0                       | 100                       | 0              |
| Roselle Fire District              | 971,645                    | 78,701                  | 314,803                 | 656,842                   | 32             |
| Ambulance Fees                     | 1,264,000                  | 173,315                 | 659,135                 | 604,865                   | 52             |
| Tollway Emergency Fees             | 6,000                      | (500)                   | 0                       | 6,000                     | 0              |
| CPR Training                       | 5,000                      | 810                     | 2,550                   | 2,450                     | 51             |
| Tree Planting Program              | 0                          | 6,580                   | 11,045                  | (11,045)                  | 100            |
| <i>Charges For Services Totals</i> | <u>2,639,850</u>           | <u>286,539</u>          | <u>1,107,982</u>        | <u>1,531,868</u>          | <u>42%</u>     |
| <i>Other Charges</i>               |                            |                         |                         |                           |                |
| Sale of Assets - General           | 100                        | 0                       | 0                       | 100                       | 0              |
| Sale of Assets - Public Safety     | 100                        | 0                       | 0                       | 100                       | 0              |
| Sale of Assets - Highways/Streets  | 100                        | 2,825                   | 2,825                   | (2,725)                   | 2,825          |
| Maps, Codes, Bids                  | 500                        | 0                       | 0                       | 500                       | 0              |
| Cable Franchise                    | 333,660                    | 0                       | 82,184                  | 251,476                   | 25             |
| Natural Gas Franchise              | 35,000                     | 0                       | 48,140                  | (13,140)                  | 138            |
| Retail Sales                       | 1,520                      | 1,290                   | 1,935                   | (415)                     | 127            |
| Registry Services Fee              | 10,000                     | 400                     | 1,000                   | 9,000                     | 10             |
| Misc Income                        | 3,000                      | 185                     | (554)                   | 3,554                     | (19)           |
| Rental Income - Tower              | 48,015                     | 0                       | 48,013                  | 2                         | 100            |
| Rental Income - Gun Range          | 4,000                      | 0                       | 125                     | 3,875                     | 3              |
| Rental Income - Property           | 5                          | 0                       | 0                       | 5                         | 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                        | 684                     | 2,659                   | (2,159)                   | 532            |
| <i>Other Charges Totals</i>        | <u>450,000</u>             | <u>5,384</u>            | <u>186,327</u>          | <u>263,673</u>            | <u>41%</u>     |
| <i>Grants</i>                      |                            |                         |                         |                           |                |
| Fire Training Grant                | 6,000                      | 0                       | 0                       | 6,000                     | 0              |
| Roadside Safety                    | 35,805                     | 1,457                   | 5,625                   | 30,180                    | 16             |
| Community Grant                    | 5,000                      | 5,000                   | 5,000                   | 0                         | 100            |
| State/Local Grants                 | 113,500                    | 24,663                  | 50,913                  | 62,587                    | 45             |
| <i>Grants Totals</i>               | <u>160,305</u>             | <u>31,120</u>           | <u>61,538</u>           | <u>98,767</u>             | <u>38%</u>     |
| <i>Donations</i>                   |                            |                         |                         |                           |                |
| Miscellaneous Donation             | 8,000                      | 0                       | 6,000                   | 2,000                     | 75             |
| Police Explorers Donation          | 1,000                      | 50                      | 450                     | 550                       | 45             |
| <i>Donations Totals</i>            | <u>9,000</u>               | <u>50</u>               | <u>6,450</u>            | <u>2,550</u>              | <u>72%</u>     |
| <i>Investment Income</i>           |                            |                         |                         |                           |                |
| Interest Income                    | 115,000                    | 25,271                  | 110,878                 | 4,122                     | 96             |
| Net Change in Fair Value           | 0                          | 16,137                  | 58,566                  | (58,566)                  | 100            |
| <i>Investment Income Totals</i>    | <u>115,000</u>             | <u>41,408</u>           | <u>169,444</u>          | <u>(54,444)</u>           | <u>147%</u>    |
| <b>REVENUE TOTALS</b>              | <b>21,066,390</b>          | <b>1,543,509</b>        | <b>6,184,176</b>        | <b>14,882,214</b>         | <b>29%</b>     |

Village of Roselle  
 General Fund Income Statement  
 For the period ending April 30, 2023

| Account Description                    | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget Less<br>YTD Actual | % of<br>Budget |
|--|----------------------------|-------------------------|-------------------------|---------------------------|----------------|
| <b>EXPENDITURES</b>                    |                            |                         |                         |                           |                |
| Elected Officials                      | \$149,730                  | \$12,794                | \$54,238                | \$95,492                  | 36%            |
| Administration                         | 1,064,085                  | 79,497                  | 224,551                 | 839,534                   | 21%            |
| Finance                                | 526,440                    | 48,653                  | 156,003                 | 370,437                   | 30%            |
| Community Development                  | 844,395                    | 50,741                  | 179,878                 | 664,517                   | 21%            |
| Police                                 | 9,514,670                  | 715,899                 | 2,536,932               | 6,977,738                 | 27%            |
| Fire                                   | 5,983,570                  | 449,492                 | 1,548,734               | 4,434,836                 | 26%            |
| Fire & Police Commission               | 27,590                     | 4,669                   | 17,855                  | 9,735                     | 65%            |
| Public Works                           | 2,933,345                  | 209,541                 | 706,779                 | 2,226,566                 | 24%            |
| <b>EXPENDITURES TOTALS</b>             | <b>21,043,825</b>          | <b>1,571,286</b>        | <b>5,424,971</b>        | <b>15,618,854</b>         | <b>26%</b>     |
| Fund 10 - General Fund Totals          |                            |                         |                         |                           |                |
| <b>REVENUE TOTALS</b>                  | <b>21,066,390</b>          | <b>1,543,509</b>        | <b>6,184,176</b>        | <b>14,882,214</b>         | <b>29%</b>     |
| <b>EXPENDITURES TOTALS</b>             | <b>21,043,825</b>          | <b>1,571,286</b>        | <b>5,424,971</b>        | <b>15,618,854</b>         | <b>26%</b>     |
| Fund 10 - General Fund Net Gain (Loss) | 22,565                     | (27,777)                | 759,206                 | 736,641                   |                |

Village of Roselle  
 General Capital Projects Fund Balance Sheet  
 As of April 30, 2023

| Classification                         | Current YTD<br>Balance                          |
|--|---|
| <b>ASSETS</b>                          |   |
| <i>Current Assets</i>                  |   |
| Cash                                   | 1,503,263                                       |
| Investments                            | 240,845   |
|  | 1,744,108                                       |
| <i>Current Receivables</i>             |   |
| Utility Taxes Receivable               | 214,201   |
| Interest Receivable                    | 5,343   |
|  | 219,544   |
|  | <b>ASSETS TOTALS</b> 1,963,652                  |
| <br><b>LIABILITIES AND FUND EQUITY</b> |   |
| <b>LIABILITIES</b>                     |   |
| <i>Current Liabilities</i>             |   |
| Deferred Revenue                       | 1,464   |
| Accounts Payable                       | 60,000  |
| Retainage Payable                      | 16,332  |
|  | 77,796  |
|  | <b>LIABILITIES TOTALS</b> 77,796                |
| <br><b>FUND EQUITY</b>                 |   |
| Fund Balance                           | 1,580,138                                       |
|  | <b>DECEMBER 31, 2022 FUND BALANCE</b> 1,580,138 |
| Fund Revenues                          | 625,591   |
| Fund Expenditures                      | 319,873   |
|  | <b>CURRENT FUND BALANCE</b> 1,885,856           |
|  | <b>LIABILITIES AND FUND EQUITY</b> 1,963,652    |

Village of Roselle  
General Capital Projects Fund Income Statement  
For the period ending April 30, 2023

| Account Description  | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget Less<br>YTD Actual | % of<br>Budget |
|--|----------------------------|-------------------------|-------------------------|---------------------------|----------------|
| <b>REVENUE</b>   |                            |                         |                         |                           |                |
| <i>Local Taxes</i>   |                            |                         |                         |                           |                |
| Utility Tax - Gas  | \$600,000                  | \$53,192                | \$281,819               | \$318,181                 | 47             |
| Utility Tax - Electric   | 650,000                    | 46,790                  | 206,895                 | 443,105                   | 32             |
| Simplified Telecom Tax   | 220,000                    | 24,428                  | 96,898                  | 123,102                   | 44             |
| <i>Local Taxes Totals</i>                                      | <u>1,470,000</u>           | <u>124,410</u>          | <u>585,611</u>          | <u>884,389</u>            | <u>40%</u>     |
| <i>Charges For Services</i>                                    |                            |                         |                         |                           |                |
| Misc Reimb - Public Works                                      | 93,925                     | 0                       | 16,102                  | 77,823                    | 17             |
| <i>Charges For Services Totals</i>                             | <u>93,925</u>              | <u>0</u>                | <u>16,102</u>           | <u>77,823</u>             | <u>17%</u>     |
| <i>Other Charges</i>   |                            |                         |                         |                           |                |
| Retail Sales   | 700                        | 0                       | 0                       | 700                       | 0              |
| <i>Other Charges Totals</i>                                    | <u>700</u>                 | <u>0</u>                | <u>0</u>                | <u>700</u>                | <u>0%</u>      |
| <i>Investment Income</i>                                       |                            |                         |                         |                           |                |
| Interest Income  | 15,000                     | 6,848                   | 20,018                  | (5,018)                   | 134            |
| Net Change in Fair Value                                       | 0                          | (350)                   | 3,860                   | (3,860)                   | 100            |
| <i>Investment Income Totals</i>                                | <u>15,000</u>              | <u>6,498</u>            | <u>23,878</u>           | <u>(8,878)</u>            | <u>159%</u>    |
| <b>REVENUE TOTALS</b>  | <b>1,579,625</b>           | <b>130,908</b>          | <b>625,591</b>          | <b>954,034</b>            | <b>40%</b>     |
| <b>EXPENDITURES</b>  |                            |                         |                         |                           |                |
| <i>Other Charges</i>   |                            |                         |                         |                           |                |
| IRMA Charges   | 31,920                     | 0                       | 0                       | 31,920                    | 0              |
| IRMA Deductible  | 17,000                     | 0                       | 0                       | 17,000                    | 0              |
| Senior Tax Refund  | 4,000                      | 0                       | 0                       | 4,000                     | 0              |
| <i>Other Charges Totals</i>                                    | <u>52,920</u>              | <u>0</u>                | <u>0</u>                | <u>52,920</u>             | <u>0%</u>      |
| <i>Interfund Transfers</i>                                     |                            |                         |                         |                           |                |
| Transfer to Debt Service Fund                                  | 187,865                    | 15,655                  | 62,625                  | 125,240                   | 0              |
| <i>Interfund Transfers Totals</i>                              | <u>187,865</u>             | <u>15,655</u>           | <u>62,625</u>           | <u>125,240</u>            | <u>33%</u>     |
| <i>Capital Improvements</i>                                    |                            |                         |                         |                           |                |
| Buildings  | 950,975                    | 152,688                 | 190,160                 | 760,815                   | 0              |
| Streets  | 425,000                    | 6,250                   | 6,250                   | 418,750                   | 0              |
| Storm Sewers   | 500,000                    | 12,074                  | 59,368                  | 440,632                   | 0              |
| Bridges/Culverts   | 16,000                     | 0                       | 1,470                   | 14,530                    | 0              |
| Yard Flooding Assistance                                       | 20,000                     | 0                       | 0                       | 20,000                    | 0              |
| Parking Lots   | 18,000                     | 0                       | 0                       | 18,000                    | 0              |
| <i>Capital Improvements Totals</i>                             | <u>1,929,975</u>           | <u>171,012</u>          | <u>257,248</u>          | <u>1,672,727</u>          | <u>13%</u>     |
| <b>EXPENDITURES TOTALS</b>                                     | <b>2,170,760</b>           | <b>186,667</b>          | <b>319,873</b>          | <b>1,850,887</b>          | <b>15%</b>     |
| <b>Fund 41 - General Capital Projects Fund Totals</b>          |                            |                         |                         |                           |                |
| <b>REVENUE TOTALS</b>  | <b>1,579,625</b>           | <b>130,908</b>          | <b>625,591</b>          | <b>954,034</b>            | <b>40%</b>     |
| <b>EXPENDITURES TOTALS</b>                                     | <b>2,170,760</b>           | <b>186,667</b>          | <b>319,873</b>          | <b>1,850,887</b>          | <b>15%</b>     |
| <b>Fund 41 - General Capital Projects Fund Net Gain (Loss)</b> | <b>(591,135)</b>           | <b>(55,759)</b>         | <b>305,718</b>          | <b>896,853</b>            |                |



Village of Roselle  
Water/Sewer Operating Fund Balance Sheet  
As of April 30, 2023

| Classification                        | Current YTD<br>Balance |
|---------------------------------------|------------------------|
| <b>ASSETS</b>                         |                        |
| <i>Current Assets</i>                 |                        |
| Cash                                  | 684,342                |
| Investments                           | 2,147,853              |
| <i>Current Assets Totals</i>          | 2,832,195              |
| <i>Current Receivables</i>            |                        |
| Interest Receivable                   | 15,040                 |
| A/R Utilities                         | 1,108,269              |
| Prepays                               | 1,496,158              |
| <i>Current Receivables Totals</i>     | 2,619,466              |
| Capital Assets                        | 40,205,442             |
| <b>ASSETS TOTALS</b>                  | <b>45,657,104</b>      |
| <b>LIABILITIES AND FUND EQUITY</b>    |                        |
| <b>LIABILITIES</b>                    |                        |
| <i>Current Liabilities</i>            |                        |
| Salaries Payable                      | 61,050                 |
| Deferred Revenue                      | 1,960                  |
| Accounts Payable                      | 9,731                  |
| Due to Others                         | 43,309                 |
| <i>Current Liabilities Totals</i>     | 116,050                |
| Non-Current Liabilities               | 2,290,492              |
| <b>LIABILITIES TOTALS</b>             | <b>2,406,542</b>       |
| <b>FUND EQUITY</b>                    |                        |
| Fund Balance                          | 42,673,764             |
| <b>DECEMBER 31, 2022 NET POSITION</b> | <b>42,673,764</b>      |
| Fund Revenues                         | 2,480,973              |
| Fund Expenses                         | 1,904,175              |
| <b>CURRENT NET POSITION</b>           | <b>43,250,562</b>      |
| <b>LIABILITIES AND FUND EQUITY</b>    | <b>45,657,104</b>      |

Village of Roselle  
Water/Sewer Operating  
For the period ending April 30, 2023

| Account Description                                    | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget Less<br>YTD Actual | % of<br>Budget |
|--|----------------------------|-------------------------|-------------------------|---------------------------|----------------|
| <b>REVENUE</b>   |                            |                         |                         |                           |                |
| <i>Fees</i>  |                            |                         |                         |                           |                |
| Water Sales  | \$4,514,515                | \$387,277               | \$1,442,238             | \$3,072,277               | 32             |
| Sewer Sales  | 2,872,695                  | 258,112                 | 961,893                 | 1,910,802                 | 34             |
| <i>Fees Totals</i>                                     | <u>7,387,210</u>           | <u>645,390</u>          | <u>2,404,130</u>        | <u>4,983,080</u>          | <u>33%</u>     |
| <i>Fines</i>   |                            |                         |                         |                           |                |
| Utility Billing Late Fees                              | 85,000                     | 7,294                   | 30,728                  | 54,272                    | 36             |
| Turn On Fees   | 3,000                      | 275                     | 1,100                   | 1,900                     | 37             |
| Red Tag Fees   | 9,500                      | 780                     | 2,655                   | 6,845                     | 28             |
| <i>Fines Totals</i>                                    | <u>97,500</u>              | <u>8,349</u>            | <u>34,483</u>           | <u>63,017</u>             | <u>35%</u>     |
| <i>Charges For Service</i>                             |                            |                         |                         |                           |                |
| Misc Reimbursement                                     | 1,000                      | 0                       | 0                       | 1,000                     | 0              |
| Meter Sales  | 15,000                     | 3,100                   | 6,025                   | 8,975                     | 40             |
| <i>Charges For Service Totals</i>                      | <u>16,000</u>              | <u>3,100</u>            | <u>6,025</u>            | <u>9,975</u>              | <u>38%</u>     |
| <i>Other Income</i>                                    |                            |                         |                         |                           |                |
| Sale of Assets   | 500                        | 1,775                   | 2,511                   | (2,011)                   | 502            |
| Miscellaneous Income                                   | 165                        | 0                       | 0                       | 165                       | 0              |
| IRMA - Other   | 100                        | 560                     | 2,125                   | (2,025)                   | 2,125          |
| <i>Other Income Totals</i>                             | <u>765</u>                 | <u>2,335</u>            | <u>4,636</u>            | <u>(3,871)</u>            | <u>606%</u>    |
| <i>Investment Income</i>                               |                            |                         |                         |                           |                |
| Interest Income  | 50,000                     | 2,254                   | 20,521                  | 29,479                    | 41             |
| Net Change in Fair Value                               | 0                          | 1,459                   | 11,178                  | (11,178)                  | 100            |
| <i>Investment Income Totals</i>                        | <u>50,000</u>              | <u>3,713</u>            | <u>31,699</u>           | <u>18,301</u>             | <u>63%</u>     |
| <b>REVENUE TOTALS</b>                                  | <u>7,551,475</u>           | <u>662,886</u>          | <u>2,480,973</u>        | <u>5,070,502</u>          | <u>33%</u>     |
| <b>EXPENSE</b>   |                            |                         |                         |                           |                |
| Water  | 4,616,705                  | 373,295                 | 1,209,579               | 3,407,126                 | 26%            |
| Sewer  | 3,496,230                  | 207,399                 | 694,597                 | 2,801,633                 | 20%            |
| <b>EXPENSE TOTALS</b>                                  | <u>8,112,935</u>           | <u>580,694</u>          | <u>1,904,175</u>        | <u>6,208,760</u>          | <u>23%</u>     |
| <b>Fund 51 - Water/Sewer Operating Totals</b>          |                            |                         |                         |                           |                |
| <b>REVENUE TOTALS</b>                                  | 7,551,475                  | 662,886                 | 2,480,973               | 5,070,502                 | 33%            |
| <b>EXPENSE TOTALS</b>                                  | 8,112,935                  | 580,694                 | 1,904,175               | 6,208,760                 | 23%            |
| <b>Fund 51 - Water/Sewer Operating Net Gain (Loss)</b> | <u>(561,460)</u>           | <u>82,192</u>           | <u>576,798</u>          | <u>1,138,258</u>          |                |

**Village of Roselle**

**Investments**

**April 30, 2023**

| Purchase Date                  | CUSIP      | Maturity Date | Description                        | Rate/<br>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          |
| 6/7/2022                       | 509236     | 6/7/2023      | CD - First Eagle Bank              | 0.600%         | 235,746.85             | 235,746.85             | 235,746.85             |
| 11/29/2018                     | 856283G67  | 11/29/2023    | CD - State Bank India              | 3.550%         | 50,000.00              | 49,616.00              | 50,000.00              |
| 3/29/2016                      | 38148P3A3  | 12/12/2023    | CD - Goldman Sachs                 | 3.550%         | 251,218.45             | 247,952.50             | 250,000.00             |
| 12/28/2018                     | 06063HBA0  | 12/28/2023    | CD - Bank of Baroda                | 3.500%         | 250,000.00             | 247,727.50             | 250,000.00             |
| 12/28/2018                     | 949763WA0  | 12/28/2023    | CD - Wells Fargo Bank              | 3.500%         | 50,000.00              | 49,545.00              | 50,000.00              |
| 1/4/2019                       | 856285NS6  | 1/4/2024      | CD - State Bank of India           | 3.500%         | 200,000.00             | 198,136.00             | 200,000.00             |
| 1/22/2019                      | 61690UDA5  | 1/10/2024     | CD - Morgan Stanley Bank           | 3.350%         | 250,342.10             | 247,360.00             | 250,000.00             |
| 3/30/2020                      | 05465DAK4  | 3/26/2024     | CD - Axos Bank                     | 1.650%         | 250,464.65             | 242,822.50             | 250,000.00             |
| 4/3/2020                       | 33646CLZ5  | 6/24/2024     | CD - First Source Bank             | 1.350%         | 180,000.00             | 173,219.40             | 180,000.00             |
| 6/28/2019                      | 14042TAY3  | 6/26/2024     | CD - Capital One                   | 2.300%         | 250,000.00             | 242,747.50             | 250,000.00             |
| 8/25/2019                      | 61760AS75  | 8/8/2024      | CD - Morgan Stanley Bank           | 2.200%         | 250,735.74             | 241,672.50             | 250,000.00             |
| 10/28/2019                     | 949763L95  | 10/17/2024    | CD - Wells Fargo Bank              | 2.050%         | 200,426.95             | 191,846.00             | 200,000.00             |
| 10/30/2019                     | 7954504Z5  | 10/30/2024    | CD - Sallie Mae Bank               | 1.900%         | 150,000.00             | 143,469.00             | 150,000.00             |
| 3/30/2023                      | 15987UBA5  | 3/28/2025     | CD - Charles Schwab                | 5.050%         | 250,000.00             | 250,265.00             | 250,000.00             |
| 3/31/2023                      | 23204HNV6  | 3/31/2026     | CD - Customers Bank                | 5.000%         | 250,000.00             | 250,300.00             | 250,000.00             |
| 11/8/2022                      | 254673Y67  | 11/8/2027     | CD - Discover Bank                 | 4.900%         | 245,000.00             | 245,490.00             | 245,000.00             |
| 4/14/2023                      | 05580AY24  | 4/14/2028     | BMW Bank North America             | 4.400%         | 250,000.00             | 245,080.00             | 250,000.00             |
| 4/28/2023                      | 00257TBM7  | 4/28/2028     | Abacus Federal Savings Bank        | 4.650%         | 250,000.00             | 249,810.00             | 250,000.00             |
|                                |            |               |                                    |                | <b>\$ 3,924,233.90</b> | <b>\$ 3,863,104.91</b> | <b>\$ 3,921,046.01</b> |
| <b>Municipal Bonds</b>         |            |               |                                    |                |                        |                        |                        |
| 7/29/2020                      | 562281KB0  | 5/1/2023      | GO Bond - Manchester Cmnty Sch     | 4.000%         | 410,078.37             | 410,000.00             | 410,000.00             |
| 10/12/2021                     | 6817126X8  | 4/15/2024     | GO Bond - Omaha Nebraska           | 0.635%         | 225,074.48             | 215,860.50             | 225,000.00             |
| 11/6/2020                      | 775080FQ2  | 11/1/2024     | GO Bond - Rogers Arkansas          | 3.728%         | 521,480.62             | 491,650.00             | 500,000.00             |
| 10/1/2019                      | 77316QWX3  | 12/15/2024    | GO Bond - Rockford                 | 3.900%         | 254,549.15             | 245,977.50             | 250,000.00             |
| 12/21/2020                     | 64971WTA8  | 2/1/2025      | GO Bond - NY City Transitional Fin | 2.750%         | 507,927.56             | 474,050.50             | 490,000.00             |
| 1/26/2022                      | 897404SZ3  | 5/1/2025      | GO Bond - Troy MI School District  | 0.793%         | 196,138.00             | 185,720.00             | 200,000.00             |
| 6/23/2021                      | 341271AD6  | 7/1/2025      | GO Bond - Florida State Board Adm  | 1.258%         | 398,887.04             | 367,610.70             | 395,000.00             |
| 8/3/2022                       | 4423315V2  | 3/1/2026      | GO Bond - City of Houston          | 2.130%         | 385,632.00             | 375,776.00             | 400,000.00             |
| 5/20/2022                      | 57419TVU2  | 3/1/2026      | Rev Bond - Maryland Com Dev        | 1.550%         | 373,944.00             | 367,848.00             | 400,000.00             |
| 12/2/2021                      | 914119U67  | 6/1/2026      | Rev Bond - Univ of Cincinnati      | 2.262%         | 679,364.28             | 667,897.00             | 710,000.00             |
| 12/5/2022                      | 39317QCH9  | 12/1/2026     | Rev Bond - Green Ohio Learning     | 1.250%         | 260,346.35             | 266,125.40             | 295,000.00             |
| 3/3/2023                       | 231266MN4  | 11/1/2027     | Rev Bond - Curators of the Univ Mo | 2.012%         | 244,370.50             | 250,786.25             | 275,000.00             |
| 11/3/2022                      | 830728VE8  | 12/1/2027     | GO Bond - Skokie IL                | 2.037%         | 130,896.00             | 135,249.00             | 150,000.00             |
|                                |            |               |                                    |                | <b>\$ 4,588,688.35</b> | <b>\$ 4,454,550.85</b> | <b>\$ 4,700,000.00</b> |
| <b>U.S. Treasuries</b>         |            |               |                                    |                |                        |                        |                        |
| 10/26/2021                     | 912828T91  | 10/31/2023    | US Treasury - 0.40%                | 0.400%         | 249,985.63             | 240,092.19             | 244,000.00             |
| 10/26/2021                     | 912828X70  | 4/30/2024     | US Treasury - 0.50%                | 0.500%         | 247,943.83             | 232,371.48             | 239,000.00             |
| 10/26/2021                     | 912828YM6  | 10/31/2024    | US Treasury - 0.65%                | 0.650%         | 249,150.94             | 232,786.41             | 243,000.00             |
| 10/26/2021                     | 9128285ZL7 | 4/30/2025     | US Treasury - 0.80%                | 0.800%         | 250,269.38             | 236,051.33             | 254,000.00             |
| 10/26/2021                     | 91282CAT8  | 10/31/2025    | US Treasury - 0.90%                | 0.900%         | 250,434.45             | 234,853.83             | 257,000.00             |
| 5/6/2022                       | 91282CBW0  | 4/30/2026     | US Treasury - 2.844%               | 0.750%         | 249,775.20             | 247,954.41             | 271,000.00             |
|                                |            |               |                                    |                | <b>\$ 1,497,559.43</b> | <b>\$ 1,424,109.65</b> | <b>\$ 1,508,000.00</b> |
| <b>U.S. Agencies</b>           |            |               |                                    |                |                        |                        |                        |
| 8/24/2022                      | 3130ASRJ0  | 8/8/2025      | FHLB                               | 4.100%         | 225,000.00             | 221,647.50             | 225,000.00             |
| 9/9/2020                       | 3134GWC87  | 9/9/2025      | FHLMC                              | 0.550%         | 250,000.00             | 229,522.50             | 250,000.00             |
| 10/28/2021                     | 3130APGL3  | 10/28/2026    | FHLB                               | 0.500%         | 500,000.00             | 456,365.00             | 500,000.00             |
| 4/29/2022                      | 3130ARQQ7  | 4/29/2027     | FHLB                               | 3.400%         | 250,000.00             | 240,845.00             | 250,000.00             |
| 11/1/2022                      | 3134GXSB1  | 5/17/2027     | FHLMC                              | 3.000%         | 390,000.00             | 389,008.00             | 400,000.00             |
|                                |            |               |                                    |                | <b>\$ 1,615,000.00</b> | <b>\$ 1,537,388.00</b> | <b>\$ 1,625,000.00</b> |
| <b>Corporate Bonds</b>         |            |               |                                    |                |                        |                        |                        |
| 1/12/2021                      | 025816BW8  | 8/3/2023      | American Express Co                | 3.700%         | 252,152.03             | 248,770.00             | 250,000.00             |
| 11/5/2021                      | 38150AJC0  | 5/5/2024      | Goldman Sachs Group                | 1.100%         | 115,000.00             | 110,417.25             | 115,000.00             |
| 5/16/2022                      | 17330FYY1  | 5/16/2024     | Citigroup Global Markets           | 3.500%         | 239,000.00             | 229,714.85             | 239,000.00             |
| 8/31/2021                      | 38150AHK4  | 8/31/2024     | Goldman Sachs Group                | 0.800%         | 220,000.00             | 205,920.00             | 220,000.00             |
| 1/31/2022                      | 17330ACW0  | 1/31/2025     | Citigroup Global Markets           | 1.500%         | 775,000.00             | 716,503.00             | 775,000.00             |

**Village of Roselle**

**Investments**

**April 30, 2023**

|            |           |            |                          |        |                        |                        |                        |
|------------|-----------|------------|--------------------------|--------|------------------------|------------------------|------------------------|
| 1/31/2023  | 48133PED1 | 1/31/2025  | JP Morgan Chase          | 5.050% | 250,000.00             | 250,110.00             | 250,000.00             |
| 3/8/2022   | 38150AKR5 | 2/24/2025  | Goldman Sachs Group      | 2.050% | 297,237.50             | 280,965.44             | 301,000.00             |
| 11/17/2022 | 17330YJ68 | 11/17/2025 | Citigroup Global Markets | 6.000% | 135,000.00             | 134,632.80             | 135,000.00             |
| 4/13/2023  | 808513BF1 | 3/11/2026  | Charles Schwab Corp      | 0.900% | 528,156.00             | 531,270.00             | 600,000.00             |
|            |           |            |                          |        | <b>\$ 2,811,545.53</b> | <b>\$ 2,708,303.34</b> | <b>\$ 2,885,000.00</b> |

| Distribution by Fund           |                               |                        |
|--------------------------------|-------------------------------|------------------------|
| <b>Certificates of Deposit</b> |                               |                        |
| 10                             | General Fund                  | \$ 878,102.00          |
| 23                             | Equipment Replacement Fund    | \$ 1,256,025.41        |
| 422                            | TIF #2                        | \$ 250,265.00          |
| 423                            | TIF #3                        | \$ 250,300.00          |
| 51                             | Water/Sewer Operating Fund    | \$ 247,952.50          |
| 52                             | Water/Sewer Equip Repl Fund   | \$ 242,747.50          |
| 53                             | Water/Sewer Capital Fund      | \$ 737,712.50          |
|                                |                               | <b>\$ 3,863,104.91</b> |
| <b>Municipal Bonds</b>         |                               |                        |
| 10                             | General Fund                  | \$ 1,916,054.40        |
| 21                             | MFT Fund                      | \$ 410,000.00          |
| 23                             | Equipment Replacement Fund    | \$ 626,303.20          |
| 51                             | Water/Sewer Operating Fund    | \$ 474,050.50          |
| 52                             | Water/Sewer Equip Repl Fund   | \$ 375,776.00          |
| 53                             | Water/Sewer Capital Fund      | \$ 652,366.75          |
|                                |                               | <b>\$ 4,454,550.85</b> |
| <b>U.S. Treasuries</b>         |                               |                        |
| 10                             | General Fund                  | \$ 488,046.60          |
| 53                             | Water/Sewer Capital Fund      | \$ 936,063.05          |
|                                |                               | <b>\$ 1,424,109.65</b> |
| <b>U.S. Agencies</b>           |                               |                        |
| 10                             | General Fund                  | \$ 389,008.00          |
| 41                             | General Capital Projects Fund | \$ 240,845.00          |
| 51                             | Water/Sewer Operating Fund    | \$ 229,522.50          |
| 53                             | Water/Sewer Capital Fund      | \$ 456,365.00          |
| 62                             | Compensated Absences          | \$ 221,647.50          |
|                                |                               | <b>\$ 1,537,388.00</b> |
| <b>Corporate Bonds</b>         |                               |                        |
| 10                             | General Fund                  | \$ 1,350,078.24        |
| 31                             | Debt Service Fund             | \$ 51,480.00           |
| 422                            | TIF #2                        | \$ 110,417.25          |
| 51                             | Water/Sewer Operating Fund    | \$ 1,196,327.85        |
|                                |                               | <b>\$ 2,708,303.34</b> |

**VILLAGE OF ROSELLE**  
**1.00% MUNICIPAL SALES TAXES**  
**DECEMBER 31, 2023**

| Month<br>Accrued                              | Month<br>Received | Fiscal Year  |              |              |              |              |              |              |                | Variance |      |
|---|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|----------|------|
|   |                   | 2016         | 2017         | 2018         | 2019         | 2020         | 2021         | 2022         | 2023           |          |      |
| January                                       | April             | 181,902.71   | 178,914.13   | 221,913.29   | 218,627.16   | 244,912.69   | 261,408.70   | 298,003.74   | 303,753.29     | 5,749.55 | 1.9% |
| February                                      | May               | 190,776.57   | 226,636.37   | 209,208.19   | 229,113.20   | 200,260.10   | 237,831.77   | 271,216.03   |                |          |      |
| March   | June              | 220,029.36   | 258,376.62   | 263,216.62   | 265,784.44   | 230,257.37   | 307,247.89   | 313,727.70   |                |          |      |
| April   | July              | 209,890.24   | 245,287.25   | 246,028.53   | 289,843.11   | 217,988.23   | 302,806.73   | 323,519.80   |                |          |      |
| May   | August            | 235,926.06   | 247,593.10   | 239,170.31   | 313,669.48   | 240,545.84   | 305,109.81   | 341,763.63   |                |          |      |
| June  | September         | 235,471.84   | 245,496.33   | 250,011.25   | 292,579.41   | 255,523.47   | 327,767.94   | 359,379.09   |                |          |      |
| July  | October           | 192,633.01   | 230,198.60   | 259,146.24   | 291,790.17   | 274,517.42   | 329,452.59   | 338,572.49   |                |          |      |
| August  | November          | 250,670.49   | 239,692.29   | 290,165.37   | 288,109.80   | 256,401.72   | 358,333.41   | 364,719.51   |                |          |      |
| September                                     | December          | 257,171.59   | 219,168.43   | 238,280.64   | 297,426.74   | 251,528.61   | 311,001.95   | 374,899.30   |                |          |      |
| October                                       | January           | 234,422.80   | 268,074.84   | 261,417.57   | 270,545.32   | 250,909.28   | 350,649.34   | 360,461.58   |                |          |      |
| November                                      | February          | 229,594.03   | 240,050.52   | 265,282.53   | 255,098.54   | 248,033.15   | 328,287.41   | 474,075.01   |                |          |      |
| December                                      | March             | 241,742.44   | 270,989.37   | 280,101.52   | 300,266.13   | 338,254.74   | 348,721.84   | 371,880.08   |                |          |      |
| Sub-Total Sales Tax Receipts                  |                   | 2,680,231.14 | 2,870,477.85 | 3,023,942.06 | 3,312,853.50 | 3,009,132.62 | 3,768,619.38 | 4,192,217.96 | 303,753.29     | 5,749.55 |      |
| Approved Budget                               |                   | 2,500,000    | 2,664,560    | 2,985,335    | 3,134,605    | 3,447,920    | 3,227,745    | 3,961,285    | 4,322,260      |          |      |
| Variance Actual to Budget                     |                   | 180,231.14   | 205,917.85   | 38,607.06    | 178,248.50   | (438,787.38) | 540,874.38   | 230,932.96   | (4,018,506.71) |          |      |
| Increase (Decrease) From<br>Prior Fiscal Year |                   | 357,503.26   | 190,246.71   | 153,464.21   | 288,911.44   | (303,720.88) | 759,486.76   | 423,598.58   | (3,888,464.67) |          |      |
|   |                   |              |              |              |              |              |              | 298,003.74   | 303,753.29     |          | 1.9% |

**VILLAGE OF ROSELLE  
STATE INCOME TAX  
DECEMBER 31, 2023**

| COLLECTION MONTH                           | DISBURSEMENT MONTH | Fiscal Year  |              |              |              |              |              |              |                | Variance    |        |
|--|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|-------------|--------|
|  |                    | 2016         | 2017         | 2018         | 2019         | 2020         | 2021         | 2022         | 2023           |             |        |
| December                                   | January            | 224,715.49   | 195,733.00   | 172,979.06   | 188,861.55   | 208,312.65   | 241,352.68   | 311,976.71   | 340,776.34     | 28,799.63   | 9.2%   |
| January                                    | February           | 245,908.79   | 226,377.76   | 250,386.14   | 227,215.64   | 214,619.04   | 255,164.36   | 389,006.14   | 336,945.82     | (52,060.32) | -13.4% |
| February                                   | March              | 142,364.31   | 118,487.45   | 125,875.23   | 136,812.96   | 159,590.50   | 175,858.00   | 168,611.74   | 199,560.47     | 30,948.73   | 18.4%  |
| March                                      | April              | 220,283.25   | 228,499.88   | 193,286.91   | 219,750.40   | 234,398.55   | 280,403.92   | 360,215.47   | 321,184.09     | (39,031.38) | -10.8% |
| April                                      | May                | 310,485.96   | 305,091.15   | 312,196.20   | 457,112.36   | 229,497.62   | 383,034.86   | 726,800.86   |                |             |        |
| May  | June               | 148,413.19   | 157,783.28   | 144,223.13   | 142,754.42   | 142,153.20   | 336,073.83   | 213,502.20   |                |             |        |
| June                                       | July               | 211,810.37   | 208,727.98   | 195,003.54   | 213,485.62   | 225,733.38   | 301,488.65   | 360,428.09   |                |             |        |
| July                                       | August             | 123,345.66   | 99,750.36    | 143,145.27   | 153,033.07   | 308,626.12   | 169,290.55   | 185,641.08   |                |             |        |
| August                                     | September          | 134,729.80   | 117,657.78   | 139,703.99   | 135,441.78   | 174,871.68   | 178,780.10   | 201,741.37   |                |             |        |
| September                                  | October            | 199,094.35   | 179,141.09   | 217,125.76   | 241,653.10   | 253,229.44   | 324,885.49   | 369,347.37   |                |             |        |
| October                                    | November           | 133,627.77   | 134,819.57   | 156,380.39   | 157,715.98   | 171,109.23   | 186,242.50   | 233,883.70   |                |             |        |
| November                                   | December           | 121,063.35   | 118,693.27   | 129,617.65   | 149,034.81   | 151,489.01   | 175,224.14   | 209,849.62   |                |             |        |
| Total                                      |                    | 2,215,842.29 | 2,090,762.57 | 2,179,923.27 | 2,422,871.69 | 2,473,630.42 | 3,007,799.08 | 3,731,004.35 | 1,198,466.72   | (31,343.34) |        |
| Budget                                     |                    | 2,350,000    | 2,252,725    | 2,132,805    | 2,159,530    | 2,419,710    | 2,580,645    | 3,037,950    | 3,189,850      |             |        |
| Variance Actual to Budget                  |                    | (134,157.71) | (161,962.43) | 47,118.27    | 263,341.69   | 53,920.42    | 427,154.08   | 693,054.35   | (1,991,383.28) |             |        |
| Increase (Decrease) from Prior Fiscal Year |                    | (206,213.79) | (125,079.72) | 89,160.70    | 242,948.42   | 50,758.73    | 534,168.66   | 723,205.27   | (2,532,537.63) |             |        |
|  |                    |              |              |              |              |              |              | 1,229,810.06 | 1,198,466.72   |             | -2.5%  |

**VILLAGE OF ROSELLE  
LOCAL USE TAX REVENUES  
DECEMBER 31, 2023**

| Liability<br>Month                            | Disbursement<br>Month | Fiscal Year |            |            |            |              |              |            |              | Variance |      |
|---|-----------------------|-------------|------------|------------|------------|--------------|--------------|------------|--------------|----------|------|
|   |                       | 2016        | 2017       | 2018       | 2019       | 2020         | 2021         | 2022       | 2023         |          |      |
| January                                       | April                 | 38,380.99   | 41,660.95  | 43,359.73  | 47,720.53  | 65,112.93    | 66,391.93    | 69,067.73  | 73,466.46    | 4,398.73 | 6.4% |
| February                                      | May                   | 39,123.08   | 39,207.40  | 44,590.70  | 54,974.73  | 56,584.10    | 59,200.01    | 66,681.67  |              |          |      |
| March   | June                  | 45,972.62   | 50,985.96  | 53,850.03  | 62,496.60  | 71,978.49    | 75,682.88    | 78,207.05  |              |          |      |
| April   | July                  | 44,778.00   | 43,783.91  | 46,998.61  | 59,153.94  | 76,199.50    | 68,761.71    | 62,631.59  |              |          |      |
| May   | August                | 43,572.24   | 44,113.77  | 51,248.54  | 59,409.52  | 84,743.61    | 63,290.61    | 71,407.34  |              |          |      |
| June  | September             | 49,143.07   | 46,659.02  | 54,884.93  | 60,395.85  | 85,554.27    | 72,135.79    | 80,553.68  |              |          |      |
| July  | October               | 39,110.93   | 44,669.86  | 53,242.57  | 62,089.95  | 86,511.97    | 67,178.55    | 70,306.16  |              |          |      |
| August  | November              | 42,637.32   | 47,505.51  | 50,635.62  | 59,485.59  | 82,379.91    | 70,912.13    | 73,020.29  |              |          |      |
| September                                     | December              | 43,829.52   | 50,064.24  | 58,086.63  | 66,623.22  | 85,945.30    | 75,010.66    | 82,107.96  |              |          |      |
| October                                       | January               | 47,801.75   | 49,716.35  | 61,483.30  | 73,148.97  | 90,053.20    | 69,938.75    | 82,298.01  |              |          |      |
| November                                      | February              | 46,409.78   | 57,590.67  | 68,029.37  | 68,529.66  | 95,963.02    | 82,164.01    | 86,753.35  |              |          |      |
| December                                      | March                 | 72,117.79   | 72,842.32  | 82,264.16  | 94,032.37  | 135,415.53   | 104,147.00   | 104,938.15 |              |          |      |
| Total   |                       | 552,877.09  | 588,799.96 | 668,674.19 | 768,060.93 | 1,016,441.83 | 874,814.03   | 927,972.98 | 73,466.46    | 4,398.73 |      |
| Budget  |                       | 500,000     | 534,935    | 575,905    | 608,915    | 793,010      | 808,090      | 727,285    | 923,380      |          |      |
| Variance                                      |                       | 52,877.09   | 53,864.96  | 92,769.19  | 159,145.93 | 223,431.83   | 66,724.03    | 200,687.98 | (849,913.54) |          |      |
| Increase (Decrease) from<br>Prior Fiscal Year |                       | 46,584.92   | 35,922.87  | 79,874.23  | 99,386.74  | 248,380.90   | (141,627.80) | 53,158.95  | (854,506.52) |          |      |
|   |                       |             |            |            |            |              |              | 69,067.73  | 73,466.46    | 6.4%     |      |

**VILLAGE OF ROSELLE  
VIDEO GAMING TAX  
DECEMBER 31, 2023**

| Month<br>Accrued                              | Month<br>Received | Fiscal Year |            |            |            |             |            |            |              | Variance |       |
|---|-------------------|-------------|------------|------------|------------|-------------|------------|------------|--------------|----------|-------|
|   |                   | 2016        | 2017       | 2018       | 2019       | 2020        | 2021       | 2022       | 2023         |          |       |
| January                                       | March             | 8,746.15    | 10,730.61  | 10,119.15  | 17,457.97  | 19,398.84   | 10,370.14  | 27,240.17  | 28,894.34    | 1,654.17 | 6.1%  |
| February                                      | April             | 9,031.70    | 9,279.30   | 9,710.96   | 16,887.63  | 21,009.51   | 25,429.82  | 27,165.34  | 32,794.08    | 5,628.74 | 20.7% |
| March   | May               | 9,289.21    | 11,159.01  | 11,855.37  | 20,864.74  | 12,067.87   | 31,430.88  | 33,164.64  |              |          |       |
| April   | June              | 9,981.39    | 12,380.38  | 12,610.13  | 19,551.01  | 0.00        | 29,885.00  | 36,350.92  |              |          |       |
| May   | July              | 9,919.70    | 12,570.76  | 12,085.19  | 19,007.26  | 0.00        | 24,979.92  | 32,467.54  |              |          |       |
| June  | August            | 9,366.97    | 11,733.82  | 12,349.17  | 18,060.85  | 0.00        | 26,199.74  | 31,176.16  |              |          |       |
| July  | September         | 9,235.35    | 10,861.47  | 12,613.80  | 16,782.70  | 19,786.92   | 32,125.28  | 29,838.81  |              |          |       |
| August  | October           | 10,625.86   | 8,881.79   | 14,463.96  | 17,838.50  | 23,085.40   | 29,491.72  | 31,873.51  |              |          |       |
| September                                     | November          | 11,131.64   | 9,500.95   | 16,095.88  | 18,744.98  | 22,266.81   | 28,958.26  | 28,696.38  |              |          |       |
| October                                       | December          | 10,112.98   | 10,990.30  | 17,519.10  | 17,802.30  | 24,645.13   | 27,345.19  | 33,231.47  |              |          |       |
| November                                      | January           | 9,939.64    | 9,818.66   | 16,285.99  | 18,395.72  | 12,834.56   | 27,342.65  | 31,154.81  |              |          |       |
| December                                      | February          | 8,577.49    | 10,657.95  | 17,285.75  | 20,389.06  | 0.00        | 27,679.47  | 33,604.99  |              |          |       |
| Sub-Total Sales Tax Receipts                  |                   | 115,958.08  | 128,565.00 | 162,994.45 | 221,782.72 | 155,095.04  | 321,238.07 | 375,964.74 | 61,688.42    | 7,282.91 |       |
| Approved Budget                               |                   | 76,100      | 113,420    | 124,460    | 179,340    | 232,980     | 275,560    | 341,880    | 425,985      |          |       |
| Variance Actual to Budget                     |                   | 39,858.08   | 15,145.00  | 38,534.45  | 42,442.72  | (77,884.96) | 45,678.07  | 34,084.74  | (364,296.58) |          |       |
| Increase (Decrease) From<br>Prior Fiscal Year |                   | 36,244.02   | 12,606.92  | 34,429.45  | 58,788.27  | (66,687.68) | 166,143.03 | 54,726.67  | (314,276.32) |          |       |
|   |                   |             |            |            |            |             |            | 54,405.51  | 61,688.42    | 13.4%    |       |



**VILLAGE OF ROSELLE  
EATING ESTABLISHMENT TAX  
DECEMBER 31, 2023**

| Accrual Month                              | Fiscal Year         |                     |                     |                     |                     |                     |                     |                     | Variance          |       |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------|
|  | 2016                | 2017                | 2018                | 2019                | 2020                | 2021                | 2022                | 2023                |                   |       |
| January                                    | 22,161.78           | 29,235.79           | 32,325.44           | 34,187.41           | 38,687.08           | 34,828.32           | 42,070.61           | 46,706.56           | \$4,635.95        | 11.0% |
| February                                   | 21,298.82           | 26,881.72           | 29,171.19           | 34,462.76           | 36,834.91           | 34,297.43           | 40,084.89           | 42,872.51           | \$2,787.62        | 7.0%  |
| March                                      | 24,243.22           | 31,372.99           | 34,370.82           | 41,286.71           | 29,957.64           | 43,107.73           | 47,056.45           | 46,913.14           | (\$143.31)        | -0.3% |
| April                                      | 24,452.96           | 30,988.58           | 33,033.95           | 39,393.07           | 19,892.18           | 43,212.26           | 47,198.70           |                     |                   |       |
| May  | 25,157.65           | 32,050.90           | 35,184.17           | 43,299.27           | 24,742.99           | 47,300.03           | 51,061.33           |                     |                   |       |
| June                                       | 30,820.54           | 32,221.76           | 35,624.39           | 42,448.13           | 35,463.42           | 48,813.48           | 48,966.41           |                     |                   |       |
| July                                       | 30,708.77           | 30,547.50           | 35,269.68           | 41,770.55           | 37,543.67           | 48,341.05           | 47,994.10           |                     |                   |       |
| August                                     | 30,299.45           | 30,296.20           | 34,694.77           | 42,669.49           | 39,771.10           | 46,181.93           | 47,467.80           |                     |                   |       |
| September                                  | 30,736.48           | 29,893.93           | 35,946.72           | 41,922.45           | 37,221.43           | 45,274.09           | 48,091.86           |                     |                   |       |
| October                                    | 31,609.51           | 30,004.93           | 40,253.36           | 41,298.37           | 37,664.07           | 46,212.00           | 50,232.83           |                     |                   |       |
| November                                   | 29,607.23           | 30,023.92           | 37,092.95           | 40,235.18           | 31,215.44           | 46,322.75           | 44,857.20           |                     |                   |       |
| December                                   | 31,380.38           | 35,241.28           | 41,842.45           | 44,326.17           | 36,897.54           | 45,888.18           | 47,522.49           |                     |                   |       |
| <b>Total</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>\$562,604.67</b> | <b>\$136,492.21</b> | <b>\$7,280.26</b> |       |
| Approved Budget                            | \$320,800           | \$350,000           | \$380,000           | \$425,000           | \$475,000           | \$403,700           | \$522,795           | \$599,110           |                   |       |
| Variance Actual to Budget                  | \$11,676.79         | \$18,759.50         | \$44,809.89         | \$62,299.56         | (\$69,108.53)       | \$126,079.25        | \$39,809.67         | (\$462,617.79)      |                   |       |
| Increase (Decrease) From Prior Fiscal Year | 51,729.48           | 36,282.71           | 56,050.39           | 62,489.67           | (81,408.09)         | 123,887.78          | 32,825.42           | (426,112.46)        |                   |       |
|  |                     |                     |                     |                     |                     |                     | \$129,211.95        | \$136,492.21        |                   | 5.6%  |

**VILLAGE OF ROSELLE  
NATURAL GAS TAX  
DECEMBER 31, 2023**

| Accrual Month             | Month Vouchered | Fiscal Year   |               |              |              |              |              |              |                |               | Variance |  |
|---------------------------|-----------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|----------------|---------------|----------|--|
|                           |                 | 2016          | 2017          | 2018         | 2019         | 2020         | 2021         | 2022         | 2023           |               |          |  |
| January                   | February        | 32,639.43     | 46,750.23     | 55,592.35    | 47,532.61    | 39,475.16    | 41,799.83    | 84,323.37    | 69,550.41      | (\$14,772.96) | -17.5%   |  |
| February                  | March           | 31,572.07     | 38,265.47     | 33,488.98    | 41,136.01    | 20,248.07    | 23,996.47    | 71,756.02    | 71,636.83      | (\$119.19)    | -0.2%    |  |
| March                     | April           | 33,545.89     | 38,330.79     | 36,889.70    | 42,387.76    | 49,806.93    | 60,845.66    | 61,895.86    | 53,191.94      | (\$8,703.92)  | -14.1%   |  |
| April                     | May             | 20,824.92     | 25,673.06     | 38,329.42    | 20,132.75    | 23,225.31    | 31,508.09    | 47,876.62    |                |               |          |  |
| May                       | June            | 17,067.24     | 19,378.29     | 18,197.88    | 28,426.53    | 10,326.96    | 18,948.06    | 35,745.23    |                |               |          |  |
| June                      | July            | 10,676.39     | 13,649.93     | 11,224.22    | 4,459.68     | 23,256.22    | 21,064.01    | 25,408.88    |                |               |          |  |
| July                      | August          | 10,754.67     | 11,937.06     | 11,934.77    | 20,557.33    | 13,758.91    | 15,961.45    | 22,127.93    |                |               |          |  |
| August                    | September       | 12,566.42     | 12,288.15     | 11,062.12    | 12,582.09    | 12,742.02    | 15,784.58    | 24,357.81    |                |               |          |  |
| September                 | October         | 10,463.19     | 9,462.71      | 11,407.96    | 12,540.29    | 13,669.75    | 16,378.28    | 24,730.81    |                |               |          |  |
| October                   | November        | 10,238.16     | 10,515.45     | 19,321.67    | 18,186.07    | 17,841.16    | 18,933.50    | 42,977.58    |                |               |          |  |
| November                  | December        | 17,973.48     | 15,821.99     | 34,087.65    | 15,043.75    | 18,190.65    | 53,821.37    | 72,867.27    |                |               |          |  |
| December                  | January         | 33,320.44     | 24,500.76     | 36,099.08    | 53,171.86    | 49,836.14    | 58,810.74    | 87,439.78    |                |               |          |  |
| Total                     |                 | \$241,642.30  | \$266,573.89  | \$317,635.80 | \$316,156.73 | \$292,377.28 | \$377,852.04 | \$601,507.16 | \$194,379.18   | (\$23,596.07) |          |  |
| Approved Budget           |                 | \$290,000.00  | \$290,000.00  | \$290,000.00 | \$290,000.00 | \$290,000.00 | \$290,000.00 | \$290,000.00 | \$600,000.00   |               |          |  |
| Variance Actual to Budget |                 | (\$48,357.70) | (\$23,426.11) | \$27,635.80  | \$26,156.73  | \$2,377.28   | \$87,852.04  | \$311,507.16 | (\$405,620.82) |               |          |  |
|                           |                 |               |               |              |              |              |              | \$217,975.25 | \$194,379.18   |               | -10.8%   |  |

**VILLAGE OF ROSELLE  
ELECTRIC TAX  
DECEMBER 31, 2023**

| Accrual<br>Month          | Month<br>Vouchered | Fiscal Year  |              |              |              |              |              |              |                | Variance     |       |
|---------------------------|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|--------------|-------|
|                           |                    | 2016         | 2017         | 2018         | 2019         | 2020         | 2021         | 2022         | 2023           |              |       |
| January                   | February           | 65,016.09    | 63,194.22    | 66,779.45    | 59,998.10    | 57,370.08    | 57,385.34    | 60,939.73    | 57,202.31      | (\$3,737.42) | -6.1% |
| February                  | March              | 51,805.22    | 49,533.84    | 52,087.30    | 54,420.77    | 50,225.58    | 54,911.46    | 51,811.26    | 48,610.63      | (\$3,200.63) | -6.2% |
| March                     | April              | 47,094.01    | 47,881.40    | 47,796.57    | 51,641.32    | 46,029.36    | 44,451.71    | 45,588.72    | 46,789.70      | \$1,200.98   | 2.6%  |
| April                     | May                | 44,735.43    | 44,873.28    | 48,081.83    | 43,505.60    | 41,372.96    | 41,172.54    | 42,979.09    |                |              |       |
| May                       | June               | 45,570.19    | 44,488.52    | 43,991.68    | 40,162.71    | 39,232.14    | 41,207.93    | 48,693.06    |                |              |       |
| June                      | July               | 61,948.01    | 58,468.54    | 61,913.48    | 47,367.22    | 59,442.51    | 66,186.86    | 55,667.08    |                |              |       |
| July                      | August             | 69,132.86    | 68,722.33    | 74,533.60    | 77,290.72    | 74,899.38    | 61,112.64    | 68,531.33    |                |              |       |
| August                    | September          | 79,690.70    | 63,661.89    | 68,436.84    | 64,827.57    | 65,773.83    | 68,918.36    | 66,280.66    |                |              |       |
| September                 | October            | 65,253.29    | 49,287.77    | 62,455.55    | 54,349.27    | 61,105.38    | 69,772.66    | 59,305.63    |                |              |       |
| October                   | November           | 45,413.66    | 53,141.51    | 45,087.80    | 46,716.88    | 42,898.06    | 45,012.65    | 41,063.86    |                |              |       |
| November                  | December           | 43,081.13    | 43,079.51    | 46,890.20    | 45,945.70    | 43,053.47    | 41,972.56    | 43,614.22    |                |              |       |
| December                  | January            | 59,178.80    | 56,400.38    | 54,429.65    | 51,793.66    | 53,637.72    | 52,793.50    | 54,291.87    |                |              |       |
| Total                     |                    | \$677,919.39 | \$642,733.19 | \$672,483.95 | \$638,019.52 | \$635,040.47 | \$644,898.21 | \$638,766.51 | \$152,602.64   | (\$5,737.07) |       |
| Approved Budget           |                    | \$640,000.00 | \$640,000.00 | \$675,000.00 | \$640,000.00 | \$640,000.00 | \$640,000.00 | \$640,000.00 | \$650,000.00   |              |       |
| Variance Actual to Budget |                    | \$37,919.39  | \$2,733.19   | (\$2,516.05) | (\$1,980.48) | (\$4,959.53) | \$4,898.21   | (\$1,233.49) | (\$497,397.36) |              |       |
|                           |                    |              |              |              |              |              |              | \$158,339.71 | \$152,602.64   |              | -3.6% |

**VILLAGE OF ROSELLE  
SIMPLIFIED TELECOMMUNICATIONS TAX  
DECEMBER 31, 2023**

| Accrual<br>Month                              | Month<br>Vouchered | Fiscal Year   |                |              |               |              |              |              |                | Variance |      |
|---|--------------------|---------------|----------------|--------------|---------------|--------------|--------------|--------------|----------------|----------|------|
|   |                    | 2016          | 2017           | 2018         | 2019          | 2020         | 2021         | 2022         | 2023           |          |      |
| January                                       | April              | 63,825.94     | 60,019.76      | 52,894.15    | 40,643.24     | 36,519.48    | 28,417.11    | 24,199.80    | 24,428.26      | \$228.46 | 0.9% |
| February                                      | May                | 65,890.42     | 58,810.67      | 53,187.95    | 45,534.06     | 33,247.15    | 27,448.14    | 23,326.21    |                |          |      |
| March   | June               | 69,428.92     | 58,106.20      | 52,721.77    | 40,548.46     | 36,784.66    | 30,531.24    | 24,450.04    |                |          |      |
| April   | July               | 64,671.99     | 54,224.31      | 49,325.14    | 39,151.71     | 35,444.10    | 25,585.61    | 25,079.82    |                |          |      |
| May   | August             | 64,825.01     | 60,304.75      | 49,575.07    | 37,531.36     | 32,348.71    | 27,103.10    | 24,788.94    |                |          |      |
| June  | September          | 63,001.25     | 52,620.87      | 49,214.58    | 37,706.29     | 33,608.96    | 28,668.90    | 24,725.43    |                |          |      |
| July  | October            | 60,345.77     | 53,067.30      | 47,765.25    | 37,568.60     | 38,634.85    | 26,031.57    | 28,342.78    |                |          |      |
| August  | November           | 60,958.88     | 53,856.72      | 46,948.29    | 36,742.65     | 33,040.38    | 25,650.03    | 28,473.16    |                |          |      |
| September                                     | December           | 59,348.54     | 52,702.76      | 44,119.33    | 36,864.10     | 31,218.28    | 28,553.61    | 25,916.96    |                |          |      |
| October                                       | January            | 60,796.85     | 53,108.65      | 45,762.72    | 36,378.53     | 29,850.35    | 26,148.98    | 24,786.28    |                |          |      |
| November                                      | February           | 63,001.86     | 51,031.32      | 42,811.29    | 39,262.18     | 29,313.73    | 30,923.95    | 24,462.00    |                |          |      |
| December                                      | March              | 61,414.34     | 48,529.53      | 48,844.80    | 48,703.87     | 30,462.63    | 26,307.19    | 23,221.14    |                |          |      |
| Total   |                    | \$757,509.77  | \$656,382.84   | \$583,170.34 | \$476,635.05  | \$400,473.28 | \$331,369.43 | \$301,772.56 | \$24,428.26    | \$228.46 |      |
| Approved Budget                               |                    | \$800,000     | \$768,000      | \$585,740    | \$555,305     | \$372,000    | \$297,600    | \$238,080    | \$220,000      |          |      |
| Variance Actual to Budget                     |                    | (\$42,490.23) | (\$111,617.16) | (\$2,569.66) | (\$78,669.95) | \$28,473.28  | \$33,769.43  | \$63,692.56  | (\$195,571.74) |          |      |
| Increase (Decrease) From<br>Prior Fiscal Year |                    | (106,619.06)  | (101,126.93)   | (73,212.50)  | (106,535.29)  | (76,161.77)  | (69,103.85)  | (29,596.87)  | (277,344.30)   |          |      |
|   |                    |               |                |              |               |              |              | \$24,199.80  | \$24,428.26    | 0.9%     |      |

Village of Roselle  
 Motor Fuel Tax Fund  
 For the period ending April 30, 2023

FUND 21 - MOTOR FUEL TAX FUND

| ACCOUNT  | DESCRIPTION                    | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|--------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                                |                            |                         |                         |                              |                |
| <b>GRANTS</b>                                      |                                |                            |                         |                         |                              |                |
| 2111250  | 44010 MOTOR FUEL TAX           | 943,360                    | 71,213                  | 305,586                 | (637,774)                    | 32%            |
| <b>TOTAL GRANTS</b>                                |                                | <u>943,360</u>             | <u>71,213</u>           | <u>305,586</u>          | <u>(637,774)</u>             | <u>32%</u>     |
| <b>INVESTMENT INCOME</b>                           |                                |                            |                         |                         |                              |                |
| 2111260  | 46010 INVESTMENT INCOME        | 7,000                      | 120                     | (22)                    | (7,022)                      | 0%             |
| 2111260  | 46020 NET CHANGE IN FAIR VALUE | -                          | 1,417                   | 5,485                   | 5,485                        |                |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                | <u>7,000</u>               | <u>1,537</u>            | <u>5,463</u>            | <u>(1,537)</u>               | <u>78%</u>     |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                | <u>\$ 950,360</u>          | <u>\$ 72,749</u>        | <u>\$ 311,049</u>       | <u>\$ (639,311)</u>          | <u>33%</u>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                                |                            |                         |                         |                              |                |
| <b>STREET IMPROVEMENTS</b>                         |                                |                            |                         |                         |                              |                |
| 2140580  | 72010 STREETS                  | 1,105,000                  | -                       | -                       | 1,105,000                    | 0%             |
| <b>TOTAL STREET IMPROVEMENTS</b>                   |                                | <u>1,105,000</u>           | <u>-</u>                | <u>-</u>                | <u>1,105,000</u>             | <u>-</u>       |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                                | <u>\$ 1,105,000</u>        | <u>\$ -</u>             | <u>\$ -</u>             | <u>\$ 1,105,000</u>          | <u>\$ -</u>    |
| <b>NET CHANGE IN FUND BALANCE</b>                  |                                | (154,640)                  | 72,749                  | 311,049                 |                              |                |
| <b>BEGINNING FUND BALANCE</b>                      |                                |                            |                         | 514,655                 |                              |                |
| <b>ENDING FUND BALANCE</b>                         |                                |                            |                         | 825,704                 |                              |                |

Village of Roselle  
Tourism Fund  
For the period ending April 30, 2023

FUND 220 - TOURISM FUND

| ACCOUNT  | DESCRIPTION                 | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|-----------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                             |                            |                         |                         |                              |                |
| <b>LOCAL TAXES</b>                                 |                             |                            |                         |                         |                              |                |
| 22011220 41310                                     | HOTEL/MOTEL TAX             | \$ 124,145                 | \$ 8,478                | \$ 17,290               | \$ (106,855)                 | 14%            |
| <b>TOTAL LOCAL TAXES</b>                           |                             | <u>124,145</u>             | <u>8,478</u>            | <u>17,290</u>           | <u>(106,855)</u>             | <u>14%</u>     |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                             | <u>\$ 124,145</u>          | <u>\$ 8,478</u>         | <u>\$ 17,290</u>        | <u>\$ (106,855)</u>          | <u>14%</u>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                             |                            |                         |                         |                              |                |
| <b>PERSONNEL</b>                                   |                             |                            |                         |                         |                              |                |
| 22020510 60100                                     | REGULAR SALARIES            | \$ 15,525                  | \$ 1,108                | \$ 3,880                | \$ 11,645                    | 25%            |
| 22020510 60450                                     | GROUP INSURANCE             | 400                        | 208                     | 645                     | (245)                        | 161%           |
| 22020510 60500                                     | FICA                        | 970                        | 66                      | 233                     | 737                          | 24%            |
| 22020510 60550                                     | MEDICARE                    | 225                        | 16                      | 55                      | 170                          | 24%            |
| 22020510 60600                                     | IMRF                        | 1,250                      | 86                      | 303                     | 947                          | 24%            |
| <b>TOTAL PERSONNEL</b>                             |                             | <u>18,370</u>              | <u>1,485</u>            | <u>5,116</u>            | <u>13,254</u>                | <u>28%</u>     |
| <b>CONTRACTUAL</b>                                 |                             |                            |                         |                         |                              |                |
| 22020520 61270                                     | OTHER PROFESSIONAL SERVICES | 4,000                      | -                       | -                       | 4,000                        | 0%             |
| 22020520 61710                                     | MEMBERSHIP FEES             | 17,435                     | -                       | 11,025                  | 6,410                        | 63%            |
| <b>TOTAL CONTRACTUAL</b>                           |                             | <u>21,435</u>              | <u>-</u>                | <u>11,025</u>           | <u>10,410</u>                | <u>51%</u>     |
| <b>OTHER CHARGES</b>                               |                             |                            |                         |                         |                              |                |
| 22020540 63330                                     | SPECIAL EVENTS              | 58,000                     | -                       | -                       | 58,000                       | 0%             |
| 22020540 63340                                     | CONTRIBUTIONS TO OTHERS     | 26,340                     | -                       | 18,000                  | 8,340                        | 68%            |
| <b>TOTAL OTHER CHARGES</b>                         |                             | <u>84,340</u>              | <u>-</u>                | <u>18,000</u>           | <u>66,340</u>                | <u>21%</u>     |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                             | <u>\$ 124,145</u>          | <u>\$ 1,485</u>         | <u>\$ 34,140</u>        | <u>\$ 90,005</u>             | <u>28%</u>     |
| NET CHANGE IN FUND BALANCE                         |                             | -                          | 6,993                   | (16,850)                |                              |                |
| BEGINNING FUND BALANCE                             |                             |                            |                         |                         |                              | -              |
| ENDING FUND BALANCE                                |                             |                            |                         |                         |                              | (16,850)       |

Village of Roselle  
Foreign Fire Fund  
For the period ending April 30, 2023

FUND 26 - FOREIGN FIRE FUND

| ACCOUNT  | DESCRIPTION                      | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|----------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                                  |                            |                         |                         |                              |                |
| <b>STATE SHARED TAXES</b>                          |                                  |                            |                         |                         |                              |                |
| 2611215  | 41255 FOREIGN FIRE INSURANCE TAX | \$ 50,000                  | \$ -                    | \$ -                    | \$ (50,000)                  | 0%             |
| <b>TOTAL STATE SHARED TAXES</b>                    |                                  | <u>50,000</u>              | <u>-</u>                | <u>-</u>                | <u>(50,000)</u>              | <u>0%</u>      |
| <b>INVESTMENT INCOME</b>                           |                                  |                            |                         |                         |                              |                |
| 2611260  | 46010 INVESTMENT INCOME          | 3,000                      | 762                     | 2,628                   | (372)                        | 88%            |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                  | <u>3,000</u>               | <u>762</u>              | <u>2,628</u>            | <u>(372)</u>                 | <u>88%</u>     |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                  | <u>\$ 53,000</u>           | <u>\$ 762</u>           | <u>\$ 2,628</u>         | <u>\$ (50,372)</u>           | <u>5%</u>      |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                                  |                            |                         |                         |                              |                |
| <b>CONTRACTUAL</b>                                 |                                  |                            |                         |                         |                              |                |
| 2630520  | 61650 TELEPHONE                  | \$ 1,600                   | \$ 133                  | \$ 527                  | \$ 1,073                     | 33%            |
| 2630520  | 61710 MEMBERSHIP FEES            | 180                        | -                       | 259                     | (79)                         | 144%           |
| 2630520  | 61790 OTHER CONTRACTUAL          | 100                        | -                       | -                       | 100                          | 0%             |
| <b>TOTAL CONTRACTUAL</b>                           |                                  | <u>1,880</u>               | <u>133</u>              | <u>786</u>              | <u>1,094</u>                 | <u>42%</u>     |
| <b>COMMODITIES</b>                                 |                                  |                            |                         |                         |                              |                |
| 2630530  | 62280 SMALL EQUIPMENT            | 28,000                     | -                       | 36,214                  | (8,214)                      | 129%           |
| 2630530  | 62340 FOOD & COFFEE SUPPLIES     | 5,000                      | -                       | 1,543                   | 3,457                        | 31%            |
| 2630530  | 62390 OTHER COMMODITIES          | 1,000                      | -                       | -                       | 1,000                        | 0%             |
| <b>TOTAL COMMODITIES</b>                           |                                  | <u>34,000</u>              | <u>-</u>                | <u>37,756</u>           | <u>(3,756)</u>               | <u>111%</u>    |
| <b>OTHER CHARGES</b>                               |                                  |                            |                         |                         |                              |                |
| 2630540  | 63150 AWARDS & RECOGNITION       | 3,000                      | -                       | -                       | 3,000                        | 0%             |
| <b>TOTAL OTHER CHARGES</b>                         |                                  | <u>3,000</u>               | <u>-</u>                | <u>-</u>                | <u>3,000</u>                 | <u>0%</u>      |
| <b>CAPITAL OUTLAY</b>                              |                                  |                            |                         |                         |                              |                |
| 2630550  | 65150 OTHER MACH/EQUIPMENT       | 50,000                     | -                       | -                       | -                            | 0%             |
| <b>TOTAL CAPITAL OUTLAY</b>                        |                                  | <u>50,000</u>              | <u>-</u>                | <u>-</u>                | <u>-</u>                     | <u>0%</u>      |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                                  | <u>\$ 88,880</u>           | <u>\$ 133</u>           | <u>\$ 38,542</u>        | <u>\$ 338</u>                | <u>43%</u>     |
| NET CHANGE IN FUND BALANCE                         |                                  | (35,880)                   | 629                     | (35,914)                |                              |                |
| BEGINNING FUND BALANCE                             |                                  |                            |                         | 167,557                 |                              |                |
| ENDING FUND BALANCE                                |                                  |                            |                         | 131,643                 |                              |                |

Village of Roselle  
Gary Avenue Business District Fund  
For the period ending April 30, 2023

FUND 28 - GARY AVENUE BUSINESS DISTRICT FUND

| ACCOUNT                                     | DESCRIPTION                 | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|-----------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| REVENUES AND OTHER FINANCING SOURCES        |                             |                            |                         |                         |                              |                |
| <b>LOCAL TAXES</b>                          |                             |                            |                         |                         |                              |                |
| 2811220 41305                               | BUSINESS DISTRICT SALES TAX | \$ 30,000                  | \$ 1,077                | \$ 5,082                | \$ (24,918)                  | 17%            |
| 2811220 41310                               | BUSINESS DISTRICT HOTEL TAX | 50,000                     | 1,663                   | 7,457                   | (42,543)                     | 15%            |
| <b>TOTAL LOCAL TAXES</b>                    |                             | <u>80,000</u>              | <u>2,740</u>            | <u>12,539</u>           | <u>(67,461)</u>              | <u>16%</u>     |
| TOTAL REVENUES AND OTHER FINANCING SOURCES  |                             | <u>\$ 80,000</u>           | <u>\$ 2,740</u>         | <u>\$ 12,539</u>        | <u>\$ (67,461)</u>           | <u>16%</u>     |
| EXPENDITURES AND OTHER FINANCING USES       |                             |                            |                         |                         |                              |                |
| <b>OTHER CHARGES</b>                        |                             |                            |                         |                         |                              |                |
| 2820540 63206                               | BUSINESS TAX DISTRIBUTIONS  | 50,000                     | 1,663                   | 3,345                   | 46,655                       | 7%             |
| 2820540 63207                               | SALES TAX DISTRIBUTIONS     | 30,000                     | 1,077                   | 1,077                   | 28,923                       | 4%             |
| <b>TOTAL OTHER CHARGES</b>                  |                             | <u>80,000</u>              | <u>2,740</u>            | <u>4,422</u>            | <u>75,578</u>                | <u>6%</u>      |
| TOTAL EXPENDITURES AND OTHER FINANCING USES |                             | <u>\$ 80,000</u>           | <u>\$ 2,740</u>         | <u>\$ 4,422</u>         | <u>\$ 75,578</u>             | <u>6%</u>      |
| NET CHANGE IN FUND BALANCE                  |                             | -                          | -                       | 8,117                   |                              |                |
| BEGINNING FUND BALANCE                      |                             |                            |                         | -                       |                              |                |
| ENDING FUND BALANCE                         |                             |                            |                         | 8,117                   |                              |                |



Village of Roselle  
 Irving Park Rd Business District Fund  
 For the period ending April 30, 2023

FUND 29 - IRVING PARK RD BUSINESS DISTRICT FUND

| ACCOUNT                                      | DESCRIPTION                       | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|-----------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>  |                                   |                            |                         |                         |                              |                |
| <b>LOCAL TAXES</b>                           |                                   |                            |                         |                         |                              |                |
| 2911215                                      | 41215 BUSINESS DISTRICT SALES TAX | \$ 400,000                 | \$ 26,745               | \$ 187,204              | \$ (212,796)                 | 47%            |
| <b>TOTAL LOCAL TAXES</b>                     |                                   | <u>400,000</u>             | <u>26,745</u>           | <u>187,204</u>          | <u>(212,796)</u>             | <u>47%</u>     |
| TOTAL REVENUES AND OTHER FINANCING SOURCES   |                                   | <u>\$ 400,000</u>          | <u>\$ 26,745</u>        | <u>\$ 187,204</u>       | <u>\$ (212,796)</u>          | <u>47%</u>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b> |                                   |                            |                         |                         |                              |                |
| <b>OTHER CHARGES</b>                         |                                   |                            |                         |                         |                              |                |
| 2920540                                      | 63207 SALES TAX DISTRIBUTIONS     | 400,000                    | 26,745                  | 26,745                  | 373,255                      | 7%             |
| <b>TOTAL OTHER CHARGES</b>                   |                                   | <u>400,000</u>             | <u>26,745</u>           | <u>26,745</u>           | <u>373,255</u>               | <u>7%</u>      |
| TOTAL EXPENDITURES AND OTHER FINANCING USES  |                                   | <u>\$ 400,000</u>          | <u>\$ 26,745</u>        | <u>\$ 26,745</u>        | <u>\$ 373,255</u>            | <u>7%</u>      |
| NET CHANGE IN FUND BALANCE                   |                                   | -                          | -                       | 160,459                 |                              |                |
| BEGINNING FUND BALANCE                       |                                   |                            |                         | -                       |                              |                |
| ENDING FUND BALANCE                          |                                   |                            |                         | 160,459                 |                              |                |

Village of Roselle  
Sidewalk Fund  
For the period ending April 30, 2023

FUND 295 - SIDEWALK FUND

| ACCOUNT   | DESCRIPTION             | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|-------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>       |                         |                            |                         |                         |                              |                |
| <b>FEES</b>                                       |                         |                            |                         |                         |                              |                |
| 29511225  | 42031 SIDEWALK FEES     | \$ 1,510                   | \$ 285                  | \$ 3,516                | \$ 2,006                     | 233%           |
| <b>TOTAL FEES</b>                                 |                         | <u>1,510</u>               | <u>285</u>              | <u>3,516</u>            | <u>2,006</u>                 | <u>233%</u>    |
| <b>INVESTMENT INCOME</b>                          |                         |                            |                         |                         |                              |                |
| 29511260  | 46010 INVESTMENT INCOME | \$ 300                     | \$ 164                  | \$ 544                  | \$ 244                       | 181%           |
| <b>TOTAL INVESTMENT INCOME</b>                    |                         | <u>300</u>                 | <u>164</u>              | <u>544</u>              | <u>244</u>                   | <u>181%</u>    |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> |                         | <u>\$ 1,810</u>            | <u>\$ 450</u>           | <u>\$ 4,060</u>         | <u>\$ 2,250</u>              | <u>224%</u>    |
| NET CHANGE IN FUND BALANCE                        |                         | 1,810                      | 450                     | 4,060                   |                              |                |
| BEGINNING FUND BALANCE                            |                         |                            |                         | 30,069                  |                              |                |
| ENDING FUND BALANCE                               |                         |                            |                         | 34,129                  |                              |                |

Village of Roselle  
Debt Service Fund  
For the period ending April 30, 2023

FUND 31 - DEBT SERVICE FUND

| ACCOUNT  | DESCRIPTION                       | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|-----------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                                   |                            |                         |                         |                              |                |
| <b>PROPERTY TAXES</b>                              |                                   |                            |                         |                         |                              |                |
| 3111205  | 41085 DUPAGE - 2016 LIMITED BONDS | \$ 225,505                 | \$ -                    | \$ -                    | \$ (225,505)                 | 0%             |
| 3111205  | 41090 COOK - 2016 LIMITED BONDS   | 39,795                     | 13,237                  | 31,190                  | (8,605)                      | 78%            |
| <b>TOTAL PROPERTY TAXES</b>                        |                                   | <b>265,300</b>             | <b>13,237</b>           | <b>31,190</b>           | <b>(234,110)</b>             | <b>12%</b>     |
| <b>INVESTMENT INCOME</b>                           |                                   |                            |                         |                         |                              |                |
| 3111260  | 46010 INVESTMENT INCOME           | 2,000                      | 1,193                   | 3,652                   | 1,652                        | 183%           |
| 3111260  | 46020 NET CHANGE IN FAIR VALUE    | -                          | 570                     | 150                     | 150                          |                |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                   | <b>2,000</b>               | <b>1,763</b>            | <b>3,803</b>            | <b>1,803</b>                 | <b>190%</b>    |
| <b>INTERFUND TRANSFERS</b>                         |                                   |                            |                         |                         |                              |                |
| 3111275  | 49015 TRANS FROM GENERAL CAPITAL  | 187,865                    | 15,655                  | 62,625                  | (125,240)                    | 33%            |
| 3111275  | 49065 TRANS FROM W/S CAPITAL      | 80,515                     | 6,710                   | 26,835                  | (53,680)                     | 33%            |
| <b>TOTAL INTERFUND TRANSFERS</b>                   |                                   | <b>268,380</b>             | <b>22,365</b>           | <b>89,460</b>           | <b>(178,920)</b>             | <b>33%</b>     |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                   | <b>\$ 535,680</b>          | <b>\$ 37,365</b>        | <b>\$ 124,452</b>       | <b>\$ (411,228)</b>          | <b>23%</b>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                                   |                            |                         |                         |                              |                |
| <b>2016 LIMITED TAX BONDS</b>                      |                                   |                            |                         |                         |                              |                |
| 31401140   | 64140 2016 DEBT PRINCIPAL         | \$ 250,000                 | \$ -                    | \$ -                    | \$ 250,000                   | 0%             |
| 31401140   | 64145 2016 DEBT INTEREST          | 15,300                     | -                       | -                       | 15,300                       | 0%             |
| 31401140   | 64148 2016 DEBT ADMIN FEE         | 475                        | -                       | 475                     | -                            | 100%           |
| <b>TOTAL 2016 LIMITED TAX BONDS</b>                |                                   | <b>265,775</b>             | <b>-</b>                | <b>475</b>              | <b>265,300</b>               | <b>0%</b>      |
| <b>2018 GO REFUNDING BONDS</b>                     |                                   |                            |                         |                         |                              |                |
| 31401240   | 64140 2016 DEBT PRINCIPAL         | 210,000                    | -                       | -                       | 210,000                      | 0%             |
| 31401240   | 64145 2016 DEBT INTEREST          | 57,900                     | -                       | -                       | 57,900                       | 0%             |
| 31401240   | 64148 2016 DEBT ADMIN FEE         | 475                        | -                       | -                       | 475                          | 0%             |
| <b>TOTAL 2018 GO REFUNDING BONDS</b>               |                                   | <b>268,375</b>             | <b>-</b>                | <b>-</b>                | <b>268,375</b>               | <b>0%</b>      |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                                   | <b>\$ 534,150</b>          | <b>\$ -</b>             | <b>\$ 475</b>           | <b>\$ 533,675</b>            | <b>0%</b>      |
| <b>NET CHANGE IN FUND BALANCE</b>                  |                                   | <b>1,530</b>               | <b>37,365</b>           | <b>123,977</b>          |                              |                |
| <b>BEGINNING FUND BALANCE</b>                      |                                   |                            |                         | <b>236,491</b>          |                              |                |
| <b>ENDING FUND BALANCE</b>                         |                                   |                            |                         | <b>360,468</b>          |                              |                |

Village of Roselle  
TIF #4 East Irving Park Road Debt Service Fund  
For the period ending April 30, 2023

FUND 324 - TIF #4 EAST IRVING PARK RD DEBT SERVICE FUND

| ACCOUNT                                      | DESCRIPTION                | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|----------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>  |                            |                            |                         |                         |                              |                |
| <b>INVESTMENT INCOME</b>                     |                            |                            |                         |                         |                              |                |
| 32411260                                     | 46010 INVESTMENT INCOME    | -                          | 241                     | 430                     | 430                          | #DIV/0!        |
| <b>TOTAL INVESTMENT INCOME</b>               |                            | <b>-</b>                   | <b>241</b>              | <b>430</b>              | <b>430</b>                   | <b>0%</b>      |
| <b>INTERFUND TRANSFERS</b>                   |                            |                            |                         |                         |                              |                |
| 32411275                                     | 49041 TRANSFER FROM TIF #4 | 211,160                    | 17,597                  | 70,384                  | (140,776)                    | 33%            |
| <b>TOTAL INTERFUND TRANSFERS</b>             |                            | <b>211,160</b>             | <b>17,597</b>           | <b>70,384</b>           | <b>(140,776)</b>             | <b>33%</b>     |
| TOTAL REVENUES AND OTHER FINANCING SOURCES   |                            | <b>\$ 211,160</b>          | <b>\$ 17,838</b>        | <b>\$ 70,814</b>        | <b>\$ (140,346)</b>          | <b>34%</b>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b> |                            |                            |                         |                         |                              |                |
| <b>2022 TIF BONDS</b>                        |                            |                            |                         |                         |                              |                |
| 32420540                                     | 64216 2022 DEBT PRINCIPAL  | \$ -                       | \$ -                    | \$ -                    | -                            | 0%             |
| 32420540                                     | 64217 2022 DEBT INTEREST   | 210,685                    | -                       | -                       | 210,685                      | 0%             |
| 32420540                                     | 64219 2022 DEBT ADMIN FEE  | 475                        | -                       | -                       | 475                          | 0%             |
| <b>TOTAL 2022 TIF BONDS</b>                  |                            | <b>211,160</b>             | <b>-</b>                | <b>-</b>                | <b>211,160</b>               | <b>0%</b>      |
| TOTAL EXPENDITURES AND OTHER FINANCING USES  |                            | <b>\$ 211,160</b>          | <b>\$ -</b>             | <b>\$ -</b>             | <b>\$ 211,160</b>            | <b>0%</b>      |
| NET CHANGE IN FUND BALANCE                   |                            | -                          | 17,838                  | 70,814                  |                              |                |
| BEGINNING FUND BALANCE                       |                            |                            |                         | -                       |                              |                |
| ENDING FUND BALANCE                          |                            |                            |                         | 70,814                  |                              |                |

Village of Roselle  
Equipment Replacement Fund  
For the period ending April 30, 2023

FUND 23 - EQUIPMENT REPLACEMENT FUND

| ACCOUNT  | DESCRIPTION                    | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|--------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                                |                            |                         |                         |                              |                |
| <b>OTHER CHARGES</b>                               |                                |                            |                         |                         |                              |                |
| 2311245 43010                                      | SALE OF ASSETS - GENERAL       | \$ 8,000                   | \$ 22,694               | \$ 22,694               | \$ -                         | 284%           |
| 2311245 43011                                      | SALE OF ASSETS - PUBLIC SAFETY | 18,000                     | 4,751                   | 4,751                   | -                            | 26%            |
| <b>TOTAL OTHER CHARGES</b>                         |                                | <u>26,000</u>              | <u>27,445</u>           | <u>27,445</u>           | <u>-</u>                     | <u>106%</u>    |
| <b>INVESTMENT INCOME</b>                           |                                |                            |                         |                         |                              |                |
| 2311260 46010                                      | INVESTMENT INCOME              | 30,000                     | 1,257                   | 17,377                  | (12,623)                     | 58%            |
| 2311260 46020                                      | NET CHANGE IN FAIR VALUE       | -                          | 4,683                   | 16,660                  | 16,660                       | 0%             |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                | <u>30,000</u>              | <u>5,940</u>            | <u>34,037</u>           | <u>4,037</u>                 | <u>113%</u>    |
| <b>INTERFUND TRANSFERS</b>                         |                                |                            |                         |                         |                              |                |
| 2311275 49010                                      | TRANS FROM GENERAL FUND        | 550,000                    | 45,834                  | 183,328                 | (366,672)                    | 33%            |
| 2311275 49035                                      | TRANS FROM PARKING LOT OP      | 8,500                      | 708                     | 2,836                   | (5,664)                      | 33%            |
| <b>TOTAL INTERFUND TRANSFERS</b>                   |                                | <u>558,500</u>             | <u>46,542</u>           | <u>186,164</u>          | <u>(372,336)</u>             | <u>33%</u>     |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                | <u>\$ 614,500</u>          | <u>\$ 79,927</u>        | <u>\$ 247,646</u>       | <u>\$ (368,299)</u>          | <u>40%</u>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                                |                            |                         |                         |                              |                |
| <b>GENERAL VILLAGE CAPITAL OUTLAY</b>              |                                |                            |                         |                         |                              |                |
| 2320550 65120                                      | AUTO EQUIPMENT                 | \$ 3,720                   | \$ 620                  | \$ 930                  | \$ 2,790                     | 25%            |
| <b>TOTAL GENERAL VILLAGE CAPITAL OUTLAY</b>        |                                | <u>3,720</u>               | <u>620</u>              | <u>930</u>              | <u>2,790</u>                 | <u>25%</u>     |
| <b>POLICE DEPARTMENT CAPITAL OUTLAY</b>            |                                |                            |                         |                         |                              |                |
| 23306550 65120                                     | AUTO EQUIPMENT                 | 188,000                    | -                       | 33,685                  | 154,315                      | 18%            |
| 23306550 65145                                     | OFFICE MACH/EQUIPMENT          | 4,880                      | 813                     | 1,220                   | 3,661                        | 25%            |
| <b>TOTAL POLICE DEPARTMENT CAPITAL OUTLAY</b>      |                                | <u>192,880</u>             | <u>813</u>              | <u>34,905</u>           | <u>157,976</u>               | <u>18%</u>     |
| <b>FIRE DEPARTMENT CAPITAL OUTLAY</b>              |                                |                            |                         |                         |                              |                |
| 23307550 65120                                     | AUTO EQUIPMENT                 | 1,139,815                  | 5,116                   | 696,551                 | 443,264                      | 61%            |
| 23307550 65145                                     | OFFICE MACH/EQUIPMENT          | 1,785                      | 297                     | 446                     | 1,340                        | 25%            |
| <b>TOTAL FIRE DEPARTMENT CAPITAL OUTLAY</b>        |                                | <u>1,141,600</u>           | <u>5,413</u>            | <u>696,996</u>          | <u>444,604</u>               | <u>61%</u>     |
| <b>PUBLIC WORKS CAPITAL OUTLAY</b>                 |                                |                            |                         |                         |                              |                |
| 2340550 65120                                      | AUTO EQUIPMENT                 | 806,375                    | 107,070                 | 107,070                 | 699,305                      | 13%            |
| 2340550 65145                                      | OFFICE MACH/EQUIPMENT          | 650                        | 108                     | 161                     | 489                          | 25%            |
| 2340550 65150                                      | OTHER MACH/EQUIPMENT           | 140,000                    | -                       | -                       | 140,000                      | 0%             |
| <b>TOTAL PUBLIC WORKS CAPITAL OUTLAY</b>           |                                | <u>947,025</u>             | <u>107,178</u>          | <u>107,232</u>          | <u>839,793</u>               | <u>11%</u>     |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                                | <u>\$ 2,285,225</u>        | <u>\$ 114,024</u>       | <u>\$ 840,062</u>       | <u>\$ 1,445,163</u>          | <u>37%</u>     |
| <b>NET CHANGE IN FUND BALANCE</b>                  |                                | (1,670,725)                | (34,096)                | (592,416)               |                              |                |
| <b>BEGINNING FUND BALANCE</b>                      |                                |                            |                         |                         | 2,549,216                    |                |
| <b>ENDING FUND BALANCE</b>                         |                                |                            |                         |                         | 1,956,800                    |                |

Village of Roselle  
 Rebuild IL Capital Projects Fund  
 For the period ending April 30, 2023

FUND 415 - REBUILD IL CAPITAL PROJECTS FUND

| ACCOUNT  | DESCRIPTION              | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|--------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                          |                            |                         |                         |                              |                |
| <b>GRANTS</b>                                      |                          |                            |                         |                         |                              |                |
| 41511250   | 44060 STATE/LOCAL GRANTS | 2,222,655                  | -                       | -                       | (2,222,655)                  | 0%             |
| <b>TOTAL GRANTS</b>                                |                          | <u>2,222,655</u>           | <u>-</u>                | <u>-</u>                | <u>(2,222,655)</u>           | <u>0%</u>      |
| <b>INVESTMENT INCOME</b>                           |                          |                            |                         |                         |                              |                |
| 41511260   | 46010 INVESTMENT INCOME  | 1,000                      | 3,909                   | 13,879                  | 12,879                       | 1388%          |
| <b>TOTAL INVESTMENT INCOME</b>                     |                          | <u>1,000</u>               | <u>3,909</u>            | <u>13,879</u>           | <u>12,879</u>                | <u>0%</u>      |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                          | <u>\$ 2,223,655</u>        | <u>\$ 3,909</u>         | <u>\$ 13,879</u>        | <u>\$ (2,209,776)</u>        | <u>1%</u>      |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                          |                            |                         |                         |                              |                |
| <b>SURFACE TRANSPORTATION PROGRAM</b>              |                          |                            |                         |                         |                              |                |
| 41540580   | 72010 STREETS            | 3,103,540                  | -                       | -                       | 3,103,540                    | 0%             |
| <b>TOTAL SURFACE TRANSPORTATION PROGRAM</b>        |                          | <u>3,103,540</u>           | <u>-</u>                | <u>-</u>                | <u>3,103,540</u>             | <u>0%</u>      |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                          | <u>\$ 3,103,540</u>        | <u>\$ -</u>             | <u>\$ -</u>             | <u>\$ 3,103,540</u>          | <u>0%</u>      |
| NET CHANGE IN FUND BALANCE                         |                          | (879,885)                  | 3,909                   | 13,879                  |                              |                |
| BEGINNING FUND BALANCE                             |                          |                            |                         | 854,522                 |                              |                |
| ENDING FUND BALANCE                                |                          |                            |                         | 868,402                 |                              |                |

Village of Roselle  
American Rescue Plan Act Capital Projects Fund  
For the period ending April 30, 2023

FUND 416 - AMERICAN RESCUE PLAN ACT CAPITAL PROJECTS FUND

| ACCOUNT  | DESCRIPTION                    | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|--------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                                |                            |                         |                         |                              |                |
| <b>GRANTS</b>                                      |                                |                            |                         |                         |                              |                |
| 41611250   | 44015 FEDERAL GRANTS           | \$ 1,150,000               | \$ -                    | \$ -                    | \$ -                         | 0%             |
| <b>TOTAL GRANTS</b>                                |                                | <u>1,150,000</u>           | <u>-</u>                | <u>-</u>                | <u>-</u>                     | <u>0%</u>      |
| <b>INVESTMENT INCOME</b>                           |                                |                            |                         |                         |                              |                |
| 41611260   | 46010 INVESTMENT INCOME        | 15,000                     | 11,700                  | 39,972                  | -                            | 266%           |
| 41611260   | 46020 NET CHANGE IN FAIR VALUE | -                          | -                       | -                       | -                            | 0%             |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                | <u>15,000</u>              | <u>11,700</u>           | <u>39,972</u>           | <u>-</u>                     | <u>0%</u>      |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                | <u>\$ 1,165,000</u>        | <u>\$ 11,700</u>        | <u>\$ 39,972</u>        | <u>\$ -</u>                  | <u>0%</u>      |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                                |                            |                         |                         |                              |                |
| <b>OTHER CHARGES</b>                               |                                |                            |                         |                         |                              |                |
| 41620540   | 63145 ECON DEVELOP INCENTIVES  | \$ 150,000                 | \$ -                    | \$ 10,000               | \$ 140,000                   | 7%             |
| <b>TOTAL OTHER CHARGES</b>                         |                                | <u>150,000</u>             | <u>-</u>                | <u>10,000</u>           | <u>140,000</u>               | <u>7%</u>      |
| <b>CAPITAL IMPROVEMENTS</b>                        |                                |                            |                         |                         |                              |                |
| 41640580   | 72010 STREETS                  | 500,000                    | -                       | -                       | 500,000                      | 0%             |
| 41640580   | 72030 WATER MAIN               | 500,000                    | -                       | -                       | 500,000                      | 0%             |
| 41640580   | 72095 OTHER IMPROVEMENTS       | -                          | 16,913                  | 16,913                  | (16,913)                     | 0%             |
| <b>TOTAL CAPITAL IMPROVEMENTS</b>                  |                                | <u>1,000,000</u>           | <u>16,913</u>           | <u>16,913</u>           | <u>983,087</u>               |                |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                                | <u>\$ 1,150,000</u>        | <u>\$ 16,913</u>        | <u>\$ 26,913</u>        | <u>\$ 1,123,087</u>          | <u>2%</u>      |
| NET CHANGE IN FUND BALANCE                         |                                | 15,000                     | (5,213)                 | 13,059                  |                              |                |
| BEGINNING FUND BALANCE                             |                                |                            |                         | 44,504                  |                              |                |
| ENDING FUND BALANCE                                |                                |                            |                         | 57,562                  |                              |                |

Village of Roselle  
TIF #2 Roselle - Nerge Fund  
For the period ending April 30, 2023

FUND 422 - TIF #2 ROSELLE - NERGE

| ACCOUNT   | DESCRIPTION                       | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|-----------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>       |                                   |                            |                         |                         |                              |                |
| <b>PROPERTY TAXES</b>                             |                                   |                            |                         |                         |                              |                |
| 42211205  | 41015 COOK - TIF INCREMENT        | \$ 250,000                 | \$ 62,767               | \$ 137,202              | \$ (112,798)                 | 55%            |
| <b>TOTAL PROPERTY TAXES</b>                       |                                   | <u>250,000</u>             | <u>62,767</u>           | <u>137,202</u>          | <u>(112,798)</u>             | <u>55%</u>     |
| <b>INVESTMENT INCOME</b>                          |                                   |                            |                         |                         |                              |                |
| 4211260   | 46010 INVESTMENT INCOME           | 3,000                      | 1,678                   | 8,033                   | 5,033                        | 268%           |
| 4211260   | 46020 NET CHANGE IN FAIR VALUE    | -                          | 99                      | 1,943                   | 1,943                        | 0%             |
| <b>TOTAL INVESTMENT INCOME</b>                    |                                   | <u>3,000</u>               | <u>1,777</u>            | <u>9,976</u>            | <u>6,976</u>                 | <u>100%</u>    |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> |                                   | <u>\$ 253,000</u>          | <u>\$ 64,544</u>        | <u>\$ 147,178</u>       | <u>\$ (105,822)</u>          | <u>58%</u>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>      |                                   |                            |                         |                         |                              |                |
| <b>PERSONNEL</b>                                  |                                   |                            |                         |                         |                              |                |
| 42220510  | 60100 REGULAR SALARIES            | \$ 24,880                  | \$ 1,944                | \$ 7,701                | \$ 17,179                    | 31%            |
| 42220510  | 60300 SICK BUY BACK               | 200                        | -                       | 202                     | (2)                          | 0%             |
| 42220510  | 60450 GROUP INSURANCE             | 3,640                      | 305                     | 772                     | 2,868                        | 21%            |
| 42220510  | 60500 FICA                        | 1,510                      | 119                     | 485                     | 1,025                        | 32%            |
| 42220510  | 60550 MEDICARE                    | 365                        | 28                      | 113                     | 252                          | 31%            |
| 42220510  | 60600 IMRF                        | 2,020                      | 155                     | 630                     | 1,390                        | 31%            |
| <b>TOTAL PERSONNEL</b>                            |                                   | <u>32,615</u>              | <u>2,551</u>            | <u>9,904</u>            | <u>22,711</u>                | <u>30%</u>     |
| <b>CONTRACTUAL</b>                                |                                   |                            |                         |                         |                              |                |
| 42220520  | 61100 ATTORNEY                    | 5,000                      | -                       | -                       | 5,000                        | 0%             |
| 42220520  | 61250 AUDITING SERVICES           | 1,730                      | -                       | -                       | 1,730                        | 0%             |
| 42220520  | 61270 OTHER PROFESSIONAL SERVICES | 28,000                     | 5,255                   | 8,834                   | 19,166                       | 32%            |
| 42220520  | 61630 LEGAL NOTICES               | 100                        | -                       | -                       | 100                          | 0%             |
| 42220520  | 61700 POSTAGE                     | 100                        | -                       | -                       | 100                          | 0%             |
| <b>TOTAL CONTRACTUAL</b>                          |                                   | <u>34,930</u>              | <u>5,255</u>            | <u>8,834</u>            | <u>26,096</u>                | <u>25%</u>     |
| <b>COMMODITIES</b>                                |                                   |                            |                         |                         |                              |                |
| 42220530  | 62120 HARDWARE/SOFTWARE           | 2,375                      | -                       | 2,375                   | -                            | 0%             |
| <b>TOTAL COMMODITIES</b>                          |                                   | <u>2,375</u>               | <u>-</u>                | <u>2,375</u>            | <u>-</u>                     | <u>0%</u>      |
| <b>OTHER CHARGES</b>                              |                                   |                            |                         |                         |                              |                |
| 42220540  | 63140 PUBLIC RELATIONS            | 1,050                      | -                       | 81                      | 969                          | 0%             |
| 42220540  | 63145 ECON DEVEL INCENTIVE        | 50,000                     | -                       | -                       | 50,000                       | 0%             |
| <b>TOTAL OTHER CHARGES</b>                        |                                   | <u>51,050</u>              | <u>-</u>                | <u>81</u>               | <u>50,969</u>                | <u>0%</u>      |
| <b>CAPITAL IMPROVEMENTS</b>                       |                                   |                            |                         |                         |                              |                |
| 42220580  | 72010 STREETS                     | 125,000                    | -                       | -                       | 125,000                      | 0%             |
| 42220580  | 72095 OTHER IMPROVEMENTS          | 20,000                     | -                       | -                       | 20,000                       | 0%             |
| <b>TOTAL CAPITAL IMPROVEMENTS</b>                 |                                   | <u>145,000</u>             | <u>-</u>                | <u>-</u>                | <u>145,000</u>               | <u>0%</u>      |



Village of Roselle  
TIF #2 Roselle - Nerge Fund  
For the period ending April 30, 2023

FUND 422 - TIF #2 ROSELLE - NERGE

| ACCOUNT                                     | DESCRIPTION                | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|----------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| TOTAL EXPENDITURES AND OTHER FINANCING USES |                            | \$ 265,970                 | \$ 7,807                | \$ 21,194               | \$ 244,776                   | 8%             |
|   | NET CHANGE IN FUND BALANCE | (12,970)                   | 56,738                  | 125,984                 |                              |                |
|   | BEGINNING FUND BALANCE     |                            |                         | 704,564                 |                              |                |
|   | ENDING FUND BALANCE        |                            |                         | 830,548                 |                              |                |

Village of Roselle  
TIF #3 Irving - Central Fund  
For the period ending April 30, 2023

FUND 423 - TIF #3 IRVING - CENTRAL

| ACCOUNT   | DESCRIPTION                       | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|-----------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>       |                                   |                            |                         |                         |                              |                |
| <b>PROPERTY TAXES</b>                             |                                   |                            |                         |                         |                              |                |
| 42311205  | 41010 DUPAGE - TIF INCREMENT      | \$ 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           | 15,000                     | 2,758                   | 12,185                  | (2,815)                      | 81%            |
| 42311260  | 46020 NET CHANGE IN FAIR VALUE    | -                          | (390)                   | 300                     | 300                          |                |
| <b>TOTAL INVESTMENT INCOME</b>                    |                                   | <u>15,000</u>              | <u>2,368</u>            | <u>12,485</u>           | <u>(2,515)</u>               | <u>83%</u>     |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> |                                   | <u>\$ 415,000</u>          | <u>\$ 2,368</u>         | <u>\$ 12,485</u>        | <u>\$ (402,515)</u>          | <u>3%</u>      |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>      |                                   |                            |                         |                         |                              |                |
| <b>PERSONNEL</b>                                  |                                   |                            |                         |                         |                              |                |
| 42320510  | 60100 REGULAR SALARIES            | \$ 23,005                  | \$ 1,792                | \$ 7,170                | \$ 15,835                    | 31%            |
| 42320510  | 60300 SICK BUY BACK               | 200                        | -                       | 202                     | (2)                          | 101%           |
| 42320510  | 60450 EMPLOYEE GROUP INSURANCE    | 3,325                      | 291                     | 722                     | 2,603                        | 22%            |
| 42320510  | 60500 FICA                        | 1,395                      | 110                     | 452                     | 943                          | 32%            |
| 42320510  | 60550 MEDICARE                    | 340                        | 26                      | 106                     | 234                          | 31%            |
| 42320510  | 60600 IMRF                        | 1,870                      | 143                     | 587                     | 1,283                        | 31%            |
| <b>TOTAL PERSONNEL</b>                            |                                   | <u>30,135</u>              | <u>2,362</u>            | <u>9,238</u>            | <u>20,897</u>                | <u>31%</u>     |
| <b>CONTRACTUAL</b>                                |                                   |                            |                         |                         |                              |                |
| 42320520  | 61100 ATTORNEY                    | 5,000                      | -                       | -                       | 5,000                        | 0%             |
| 42320520  | 61250 AUDITING SERVICES           | 1,730                      | -                       | -                       | 1,730                        | 0%             |
| 42320520  | 61270 OTHER PROFESSIONAL SERVICES | 58,000                     | 57                      | 1,286                   | 56,714                       | 2%             |
| 42320520  | 61630 LEGAL NOTICES               | 200                        | -                       | -                       | 200                          | 0%             |
| 42320520  | 61700 POSTAGE                     | 100                        | -                       | -                       | 100                          | 0%             |
| <b>TOTAL CONTRACTUAL</b>                          |                                   | <u>65,030</u>              | <u>57</u>               | <u>1,286</u>            | <u>63,744</u>                | <u>2%</u>      |
| <b>COMMODITIES</b>                                |                                   |                            |                         |                         |                              |                |
| 42320530  | 62120 HARDWARE/SOFTWARE           | 2,375                      | -                       | 2,375                   | -                            | 100%           |
| <b>TOTAL COMMODITIES</b>                          |                                   | <u>2,375</u>               | <u>-</u>                | <u>2,375</u>            | <u>-</u>                     | <u>0%</u>      |
| <b>OTHER CHARGES</b>                              |                                   |                            |                         |                         |                              |                |
| 42320540  | 63140 PUBLIC RELATIONS            | 1,050                      | -                       | 81                      | 969                          | 8%             |
| 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>251,050</u>             | <u>-</u>                | <u>81</u>               | <u>250,969</u>               | <u>0%</u>      |
| <b>CAPITAL IMPROVEMENTS</b>                       |                                   |                            |                         |                         |                              |                |
| 42320580  | 72010 STREETS                     | 30,000                     | -                       | -                       | 30,000                       | 0%             |
| 42320580  | 72095 OTHER IMPROVEMENTS          | 20,000                     | -                       | -                       | 20,000                       | 0%             |
| <b>TOTAL CAPITAL IMPROVEMENTS</b>                 |                                   | <u>50,000</u>              | <u>-</u>                | <u>-</u>                | <u>50,000</u>                | <u>0%</u>      |

Village of Roselle  
TIF #3 Irving - Central Fund  
For the period ending April 30, 2023

FUND 423 - TIF #3 IRVING - CENTRAL

| ACCOUNT                                     | DESCRIPTION | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|-------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| TOTAL EXPENDITURES AND OTHER FINANCING USES |             | \$ 398,590                 | \$ 2,419                | \$ 12,980               | \$ 385,610                   | 3%             |
| NET CHANGE IN FUND BALANCE                  |             | 16,410                     | (51)                    | (495)                   |                              |                |
| BEGINNING FUND BALANCE                      |             |                            |                         | 858,619                 |                              |                |
| ENDING FUND BALANCE                         |             |                            |                         | 858,125                 |                              |                |

Village of Roselle  
TIF #4 East Irving Park Road Fund  
For the period ending April 30, 2023

FUND 424 - TIF #4 EAST IRVING PARK ROAD

| ACCOUNT   | DESCRIPTION                       | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|-----------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>       |                                   |                            |                         |                         |                              |                |
| <b>PROPERTY TAXES</b>                             |                                   |                            |                         |                         |                              |                |
| 42411205  | 41010 DUPAGE - TIF INCREMENT      | \$ 500,000                 | \$ -                    | \$ -                    | \$ 500,000                   | 0%             |
| <b>TOTAL PROPERTY TAXES</b>                       |                                   | <b>500,000</b>             | <b>-</b>                | <b>-</b>                | <b>500,000</b>               | <b>0%</b>      |
| <b>INVESTMENT INCOME</b>                          |                                   |                            |                         |                         |                              |                |
| 42411260  | 46010 INVESTMENT INCOME           | 1,000                      | 5,873                   | 39,770                  | (38,770)                     | 3977%          |
| <b>TOTAL INVESTMENT INCOME</b>                    |                                   | <b>1,000</b>               | <b>5,873</b>            | <b>39,770</b>           | <b>(38,770)</b>              | <b>0%</b>      |
| <b>OTHER FINANCING SOURCES</b>                    |                                   |                            |                         |                         |                              |                |
| 42411265  | 47010 BOND PROCEEDS               | 11,000,000                 | -                       | -                       | 11,000,000                   |                |
| <b>TOTAL OTHER FINANCING SOURCES</b>              |                                   | <b>11,000,000</b>          | <b>-</b>                | <b>-</b>                | <b>11,000,000</b>            |                |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> |                                   | <b>\$ 11,501,000</b>       | <b>\$ 5,873</b>         | <b>\$ 39,770</b>        | <b>\$ 11,461,230</b>         | <b>0%</b>      |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>      |                                   |                            |                         |                         |                              |                |
| <b>PERSONNEL</b>                                  |                                   |                            |                         |                         |                              |                |
| 42420510  | 60100 REGULAR SALARIES            | \$ 24,880                  | \$ 1,944                | \$ 7,777                | \$ 17,103                    | 31%            |
| 42420510  | 60300 SICK BUY BACK               | 200                        | -                       | 202                     | (2)                          | 0%             |
| 42420510  | 60450 EMPLOYEE GROUP INSURANCE    | 3,640                      | 305                     | 779                     | 2,861                        | 21%            |
| 42420510  | 60500 FICA                        | 1,510                      | 119                     | 490                     | 1,020                        | 32%            |
| 42420510  | 60550 MEDICARE                    | 370                        | 28                      | 115                     | 255                          | 31%            |
| 42420510  | 60600 IMRF                        | 2,020                      | 155                     | 636                     | 1,384                        | 31%            |
| <b>TOTAL PERSONNEL</b>                            |                                   | <b>32,620</b>              | <b>2,551</b>            | <b>9,998</b>            | <b>22,622</b>                | <b>31%</b>     |
| <b>CONTRACTUAL</b>                                |                                   |                            |                         |                         |                              |                |
| 42420520  | 61100 ATTORNEY                    | 15,000                     | 2,180                   | 2,180                   | 12,820                       | 15%            |
| 42420520  | 61250 AUDITING SERVICES           | 1,730                      | -                       | -                       | 1,730                        | 0%             |
| 42420520  | 61270 OTHER PROFESSIONAL SERVICES | 88,000                     | 420                     | 2,366                   | 85,634                       | 3%             |
| 42420520  | 61630 LEGAL NOTICES               | 1,700                      | -                       | -                       | 1,700                        | 0%             |
| 42420520  | 61700 POSTAGE                     | 200                        | -                       | -                       | 200                          | 0%             |
| 42420520  | 61790 OTHER CONTRACTUAL SERVICES  | 5,000                      | -                       | -                       | 5,000                        | 0%             |
| 42420520  | 61792 VILLAGE SERVICES            | 39,755                     | -                       | -                       | 39,755                       | 0%             |
| <b>TOTAL CONTRACTUAL</b>                          |                                   | <b>151,385</b>             | <b>2,600</b>            | <b>4,546</b>            | <b>146,839</b>               | <b>3%</b>      |
| <b>COMMODITIES</b>                                |                                   |                            |                         |                         |                              |                |
| 42420530  | 62120 HARDWARE/SOFTWARE           | 2,375                      | -                       | 2,375                   | -                            | 100%           |
| <b>TOTAL COMMODITIES</b>                          |                                   | <b>2,375</b>               | <b>-</b>                | <b>2,375</b>            | <b>-</b>                     | <b>100%</b>    |
| <b>OTHER CHARGES</b>                              |                                   |                            |                         |                         |                              |                |
| 42420540  | 63140 PUBLIC RELATIONS            | 1,050                      | -                       | 81                      | 969                          | 8%             |
| 42420540  | 63145 ECON DEVEL INCENTIVE        | 50,000                     | -                       | 8,478                   | 41,522                       | 17%            |
| <b>TOTAL OTHER CHARGES</b>                        |                                   | <b>51,050</b>              | <b>-</b>                | <b>8,559</b>            | <b>42,491</b>                | <b>17%</b>     |
| <b>INTERFUND TRANSFERS</b>                        |                                   |                            |                         |                         |                              |                |
| 4240560   | 66135 TRANSFER TO TIF 4 DEBT      | 211,160                    | 17,597                  | 70,384                  | 140,776                      | 33%            |
| <b>TOTAL INTERFUND TRANSFERS</b>                  |                                   | <b>211,160</b>             | <b>17,597</b>           | <b>70,384</b>           | <b>140,776</b>               | <b>33%</b>     |

Village of Roselle  
TIF #4 East Irving Park Road Fund  
For the period ending April 30, 2023

FUND 424 - TIF #4 EAST IRVING PARK ROAD

| ACCOUNT                                     | DESCRIPTION              | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|--------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>CAPITAL IMPROVEMENTS</b>                 |                          |                            |                         |                         |                              |                |
| 42420580                                    | 72010 STREETS            | 30,000                     | -                       | -                       | 30,000                       | 0%             |
| 42420580                                    | 72060 PARKING LOTS       | 11,000,000                 | -                       | -                       | 11,000,000                   | 0%             |
| 42420580                                    | 72095 OTHER IMPROVEMENTS | 20,000                     | -                       | 2,477,078               | (2,457,078)                  | 12385%         |
| <b>TOTAL CAPITAL IMPROVEMENTS</b>           |                          | <u>11,050,000</u>          | <u>-</u>                | <u>2,477,078</u>        | <u>8,572,922</u>             | <u>22%</u>     |
| TOTAL EXPENDITURES AND OTHER FINANCING USES |                          | <u>\$ 11,498,590</u>       | <u>\$ 22,748</u>        | <u>\$ 2,572,940</u>     | <u>\$ 8,925,650</u>          | <u>22%</u>     |
| NET CHANGE IN FUND BALANCE                  |                          | 2,410                      | (16,875)                | (2,533,170)             |                              |                |
| BEGINNING FUND BALANCE                      |                          |                            |                         |                         |                              | 3,564,395      |
| ENDING FUND BALANCE                         |                          |                            |                         |                         |                              | 1,031,224      |

Village of Roselle  
Water/Sewer Equipment Replacement Fund  
For the period ending April 30, 2023

FUND 52 - WATER/SEWER EQUIPMENT REPLACEMENT FUND

| ACCOUNT  | DESCRIPTION                         | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|-------------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                                     |                            |                         |                         |                              |                |
| <b>OTHER INCOME</b>                                |                                     |                            |                         |                         |                              |                |
| 5211245  | 43012 SALE OF ASSETS - PUBLIC WORKS | \$ 10,000                  | \$ -                    | \$ -                    | \$ (10,000)                  |                |
| <b>TOTAL OTHER INCOME</b>                          |                                     | <u>10,000</u>              | <u>-</u>                | <u>-</u>                | <u>(10,000)</u>              | <u>0%</u>      |
| <b>INVESTMENT INCOME</b>                           |                                     |                            |                         |                         |                              |                |
| 5211260  | 46010 INVESTMENT INCOME             | 10,000                     | 2,127                   | 11,088                  | 1,088                        | 111%           |
| 5211260  | 46020 NET CHANGE IN FAIR VALUE      | -                          | 3,405                   | 9,933                   | 9,933                        | 0%             |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                     | <u>10,000</u>              | <u>5,531</u>            | <u>21,021</u>           | <u>11,021</u>                | <u>210%</u>    |
| <b>INTERFUND TRANSFERS</b>                         |                                     |                            |                         |                         |                              |                |
| 5211275  | 49045 TRANS FROM WATER OPER         | 95,740                     | 7,978                   | 31,916                  | (63,824)                     | 33%            |
| 5211275  | 49050 TRANS FROM SEWER OPER         | 104,260                    | 8,688                   | 34,756                  | (69,504)                     | 33%            |
| <b>TOTAL INTERFUND TRANSFERS</b>                   |                                     | <u>200,000</u>             | <u>16,666</u>           | <u>66,672</u>           | <u>(133,328)</u>             | <u>33%</u>     |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                     | <u>\$ 220,000</u>          | <u>\$ 22,197</u>        | <u>\$ 87,693</u>        | <u>\$ (132,307)</u>          | <u>40%</u>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                                     |                            |                         |                         |                              |                |
| <b>PUBLIC WORKS CAPITAL OUTLAY</b>                 |                                     |                            |                         |                         |                              |                |
| 5291550  | 65120 AUTOMOTIVE EQUIPMENT          | \$ 798,275                 | \$ -                    | \$ -                    | \$ 798,275                   | 0%             |
| 5291550  | 65145 OFFICE MACH/EQUIPMENT         | 2,180                      | 363                     | 544                     | 1,636                        | 25%            |
| <b>TOTAL PUBLIC WORKS CAPITAL OUTLAY</b>           |                                     | <u>800,455</u>             | <u>363</u>              | <u>544</u>              | <u>799,911</u>               | <u>0%</u>      |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                                     | <u>\$ 800,455</u>          | <u>\$ 363</u>           | <u>\$ 544</u>           | <u>\$ 799,911</u>            | <u>0%</u>      |
| <b>NET CHANGE IN FUND BALANCE</b>                  |                                     | (580,455)                  | 21,835                  | 87,149                  |                              |                |
| <b>BEGINNING FUND BALANCE</b>                      |                                     |                            |                         | 1,022,591               |                              |                |
| <b>ENDING FUND BALANCE</b>                         |                                     |                            |                         | 1,109,740               |                              |                |

Village of Roselle  
Water/Sewer Capital Projects Fund  
For the period ending April 30, 2023

FUND 53 - WATER/SEWER CAPITAL PROJECTS

| ACCOUNT   | DESCRIPTION                        | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|------------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>       |                                    |                            |                         |                         |                              |                |
| <b>FEES</b>                                       |                                    |                            |                         |                         |                              |                |
| 5311225   | 42060 CAPITAL IMPROVE SURCHARGE    | \$ 3,124,845               | \$ 272,611              | \$ 1,016,979            | \$ (2,107,866)               | 33%            |
| 5311225   | 42065 WATER TAP-ON FEES            | 20,000                     | 13,440                  | 23,890                  | 3,890                        | 119%           |
| 5311225   | 42070 SEWER TAP-ON FEES            | 18,000                     | 10,500                  | 217,580                 | 199,580                      | 1209%          |
| <b>TOTAL FEES</b>                                 |                                    | <b>3,162,845</b>           | <b>296,551</b>          | <b>1,258,449</b>        | <b>(1,904,396)</b>           | <b>40%</b>     |
| <b>INVESTMENT INCOME</b>                          |                                    |                            |                         |                         |                              |                |
| 5111260   | 46010 INVESTMENT INCOME            | 15,000                     | 13,844                  | 33,992                  | 18,992                       | 227%           |
| 5111260   | 46020 NET CHANGE IN FAIR VALUE     | -                          | (1,863)                 | 46,470                  | 46,470                       | 0%             |
| <b>TOTAL INVESTMENT INCOME</b>                    |                                    | <b>15,000</b>              | <b>11,981</b>           | <b>80,462</b>           | <b>65,462</b>                | <b>536%</b>    |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> |                                    | <b>\$ 3,177,845</b>        | <b>\$ 308,532</b>       | <b>\$ 1,338,911</b>     | <b>\$ (1,838,934)</b>        | <b>42%</b>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>      |                                    |                            |                         |                         |                              |                |
| <b>OTHER CHARGES</b>                              |                                    |                            |                         |                         |                              |                |
| 53918240  | 63405 BACKFLOW PREVENT PROGRAM     | \$ 15,000                  | \$ 2,500                | \$ 2,500                | \$ 12,500                    | 17%            |
| 53918240  | 64140 2014 IEPA LOAN PRINCIPAL     | 283,665                    | -                       | -                       | 283,665                      | 0%             |
| 53918240  | 64145 2014 IEPA LOAN INTEREST      | 78,090                     | -                       | -                       | 78,090                       | 0%             |
| 53918240  | 64250 2016A REFUND BONDS PRINC     | 75,000                     | -                       | -                       | 75,000                       | 0%             |
| 53918240  | 64251 2016A REFUND BONDS INTEREST  | 66,300                     | -                       | -                       | 66,300                       | 0%             |
| 53918240  | 64252 2016A REFUND BONDS ADMIN     | 475                        | -                       | -                       | 475                          | 0%             |
| 53918240  | 64256 IEPA LOAN L17-5418 PRINCIPAL | 121,100                    | -                       | 60,351                  | 60,749                       | 50%            |
| 53918240  | 64257 IEPA LOAN L17-5418 INTEREST  | 28,870                     | -                       | 14,632                  | 14,238                       | 51%            |
| 53918240  | 64258 IEPA LOAN L17-5419 PRINCIPAL | 60,495                     | -                       | -                       | 60,495                       | 0%             |
| 53918240  | 64259 IEPA LOAN L17-5419 INTEREST  | 13,440                     | -                       | -                       | 13,440                       | 0%             |
| 53918240  | 64260 IEPA LOAN L17-5420 PRINCIPAL | 364,205                    | -                       | 181,195                 | 183,010                      |                |
| 53918240  | 64261 IEPA LOAN L17-5420 INTEREST  | 159,480                    | -                       | 80,646                  | 78,834                       |                |
| 53918240  | 64262 IEPA LOAN L17-5421 PRINCIPAL | 113,995                    | -                       | -                       | 113,995                      | 0%             |
| 53918240  | 64263 IEPA LOAN L17-5421 INTEREST  | 26,245                     | -                       | -                       | 26,245                       | 0%             |
| 53918240  | 64264 IEPA LOAN L17-5422 PRINCIPAL | 93,775                     | -                       | -                       | 93,775                       | 0%             |
| 53918240  | 64265 IEPA LOAN L17-5422 INTEREST  | 24,295                     | -                       | -                       | 24,295                       | 0%             |
| 53918240  | 64266 IEPA LOAN L17-5423 PRINCIPAL | 28,240                     | -                       | 14,050                  | 14,190                       | 50%            |
| 53918240  | 64267 IEPA LOAN L17-5423 INTEREST  | 12,370                     | -                       | 6,253                   | 6,117                        | 51%            |
| 53918241  | 64140 2012B DEBT PRINCIPAL         | 140,000                    | -                       | -                       | 140,000                      | 0%             |
| 53918241  | 64145 2012B DEBT INTEREST          | 3,500                      | -                       | -                       | 3,500                        | 0%             |
| 53918241  | 64148 2012B DEBT ADMIN FEE         | 475                        | -                       | -                       | 475                          | 0%             |
| <b>TOTAL OTHER CHARGES</b>                        |                                    | <b>1,709,015</b>           | <b>2,500</b>            | <b>359,626</b>          | <b>1,349,389</b>             | <b>21%</b>     |
| <b>INTERFUND TRANSFERS</b>                        |                                    |                            |                         |                         |                              |                |
| 53918260  | 66130 TRANS TO DEBT SERVICE FUND   | 80,515                     | 6,710                   | 26,835                  | 53,680                       | 33%            |
| <b>TOTAL INTERFUND TRANSFERS</b>                  |                                    | <b>80,515</b>              | <b>6,710</b>            | <b>26,835</b>           | <b>53,680</b>                | <b>33%</b>     |
| <b>WATER CAPITAL EXPENDITURES</b>                 |                                    |                            |                         |                         |                              |                |
| 53918180  | 72030 WATER MAIN                   | 1,470,000                  | -                       | 35,617                  | 1,434,383                    | 2%             |
| 53918180  | 72035 STORAGE TANKS/DISTRIBUTION   | -                          | -                       | 20,045                  |                              |                |
| 53918180  | 72055 SCADA                        | 161,910                    | -                       | -                       | 161,910                      | 0%             |
| 53918180  | 72075 MACHINERY & EQUIPMENT        | 25,000                     | -                       | -                       | 25,000                       | 0%             |
| <b>TOTAL WATER CAPITAL EXPENDITURES</b>           |                                    | <b>1,656,910</b>           | <b>-</b>                | <b>55,662</b>           | <b>1,621,293</b>             | <b>3%</b>      |

Village of Roselle  
Water/Sewer Capital Projects Fund  
For the period ending April 30, 2023

FUND 53 - WATER/SEWER CAPITAL PROJECTS

| ACCOUNT                                     | DESCRIPTION                     | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|---------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>SEWER CAPITAL EXPENDITURES</b>           |                                 |                            |                         |                         |                              |                |
| 53918280                                    | 72040 DEVLIN WWTP               | 640,000                    | -                       | 14,390                  | 625,611                      | 2%             |
| 53918280                                    | 72045 BOTTERMAN WWTP            | 400,000                    | -                       | -                       | 400,000                      | 0%             |
| 53918280                                    | 72050 SANITARY SEWER COLLECTION | 650,000                    | -                       | -                       | 650,000                      | 0%             |
| <b>TOTAL SEWER CAPITAL EXPENDITURES</b>     |                                 | <u>1,690,000</u>           | <u>-</u>                | <u>14,390</u>           | <u>1,675,611</u>             | <u>1%</u>      |
| TOTAL EXPENDITURES AND OTHER FINANCING USES |                                 | <u>\$ 5,136,440</u>        | <u>\$ 9,210</u>         | <u>\$ 456,512</u>       | <u>\$ 4,699,973</u>          | <u>9%</u>      |
| NET CHANGE IN FUND BALANCE                  |                                 | (1,958,595)                | 299,322                 | 882,399                 |                              |                |
| BEGINNING FUND BALANCE                      |                                 |                            |                         | 5,022,824               |                              |                |
| ENDING FUND BALANCE                         |                                 |                            |                         | 5,905,223               |                              |                |



Village of Roselle  
Water/Sewer Extension Fund  
For the period ending April 30, 2023

FUND 43 - WATER/SEWER EXTENSION FUND

| ACCOUNT  | DESCRIPTION                  | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                              |                            |                         |                         |                              |                |
| <b>INVESTMENT INCOME</b>                           |                              |                            |                         |                         |                              |                |
| 4311260  | 46010 INVESTMENT INCOME      | \$ 1,000                   | \$ 501                  | \$ 1,669                | \$ 669                       | 167%           |
| <b>TOTAL INVESTMENT INCOME</b>                     |                              | <u>1,000</u>               | <u>501</u>              | <u>1,669</u>            | <u>669</u>                   | <u>167%</u>    |
| <b>RECAPTURES</b>                                  |                              |                            |                         |                         |                              |                |
| 4311270  | 48030 06 N GARDEN AVE W/S    | 1,755                      | 146                     | 585                     | (1,170)                      | 33%            |
| 4311270  | 48112 39 N GARDEN AVE STREET | 2,145                      | 179                     | 715                     | (1,430)                      | 33%            |
| 4311270  | 48145 55 NERGE RD SEWER      | -                          | -                       | 2,908                   | 2,908                        |                |
| <b>TOTAL RECAPTURES</b>                            |                              | <u>3,900</u>               | <u>325</u>              | <u>4,207</u>            | <u>(2,925)</u>               | <u>108%</u>    |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                              | <u>\$ 4,900</u>            | <u>\$ 826</u>           | <u>\$ 5,876</u>         | <u>\$ (2,758)</u>            | <u>120%</u>    |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                              | <u>\$ -</u>                | <u>\$ -</u>             | <u>\$ -</u>             | <u>\$ -</u>                  | <u>0%</u>      |
| NET CHANGE IN FUND BALANCE                         |                              | 4,900                      | 826                     | 5,876                   |                              |                |
| BEGINNING FUND BALANCE                             |                              |                            |                         | 106,125                 |                              |                |
| ENDING FUND BALANCE                                |                              |                            |                         | 112,002                 |                              |                |

Village of Roselle  
 Parking Lot Operating Fund  
 For the period ending April 30, 2023

FUND 58 - PARKING LOT OPERATING FUND

| ACCOUNT   | DESCRIPTION                       | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|-----------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>       |                                   |                            |                         |                         |                              |                |
| <b>FEES</b>                                       |                                   |                            |                         |                         |                              |                |
| 5811225   | 42080 PARKING PERMITS             | \$ 47,330                  | \$ 5,364                | \$ 22,442               | \$ (24,888)                  | 47%            |
| 5811225   | 42085 DAILY LOT FEES              | 129,600                    | 10,239                  | 38,091                  | (91,509)                     | 29%            |
| 5811225   | 42090 MAPLE LOT FEES              | 640                        | 53                      | 161                     | (479)                        | 0%             |
| 5811225   | 42095 BOKELMAN LOT PERMITS        | 1,800                      | 180                     | 758                     | (1,042)                      | 100%           |
| <b>TOTAL FEES</b>                                 |                                   | <u>179,370</u>             | <u>15,836</u>           | <u>61,453</u>           | <u>(117,917)</u>             | <u>34%</u>     |
| <b>INVESTMENT INCOME</b>                          |                                   |                            |                         |                         |                              |                |
| 5811260   | 46010 INVESTMENT INCOME           | 200                        | 299                     | 1,225                   | 1,025                        | 613%           |
| <b>TOTAL INVESTMENT INCOME</b>                    |                                   | <u>200</u>                 | <u>299</u>              | <u>1,225</u>            | <u>1,025</u>                 | <u>613%</u>    |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> |                                   | <u>\$ 179,570</u>          | <u>\$ 16,135</u>        | <u>\$ 62,678</u>        | <u>\$ (116,892)</u>          | <u>35%</u>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>      |                                   |                            |                         |                         |                              |                |
| <b>PERSONNEL</b>                                  |                                   |                            |                         |                         |                              |                |
| 5860510   | 60100 REGULAR SALARIES            | \$ 34,330                  | \$ 2,681                | \$ 13,424               | \$ 20,906                    | 39%            |
| 5860510   | 60200 OVERTIME                    | 1,600                      | 160                     | 681                     | 919                          | 43%            |
| 5860510   | 60250 HOLIDAY PAY                 | 795                        | -                       | 743                     | 52                           | 93%            |
| 5860510   | 60300 SICK BUY BACK               | 50                         | -                       | 178                     | (128)                        | 356%           |
| 5860510   | 60450 EMPLOYEE GROUP INSURANCE    | 8,310                      | 627                     | 2,516                   | 5,794                        | 30%            |
| 5860510   | 60500 FICA                        | 2,260                      | 172                     | 911                     | 1,349                        | 40%            |
| 5860510   | 60550 MEDICARE                    | 535                        | 40                      | 213                     | 322                          | 40%            |
| 5860510   | 60600 IMRF                        | 2,845                      | 215                     | 1,118                   | 1,727                        | 39%            |
| <b>TOTAL PERSONNEL</b>                            |                                   | <u>50,725</u>              | <u>3,896</u>            | <u>19,785</u>           | <u>30,940</u>                | <u>39%</u>     |
| <b>CONTRACTUAL</b>                                |                                   |                            |                         |                         |                              |                |
| 5860520   | 61350 FACILITIES MAINTENANCE      | 9,345                      | 516                     | 2,101                   | 7,244                        | 22%            |
| 5860520   | 61370 GROUNDS MAINTENANCE         | 17,000                     | -                       | -                       | 17,000                       | 0%             |
| 5860520   | 61570 PARKING LOT IMPROVEMENTS    | 3,800                      | -                       | -                       | 3,800                        | 0%             |
| 5860520   | 61575 PARKING GARAGE MAINT        | 5                          | -                       | -                       | 5                            | 0%             |
| 5860520   | 61660 ELECTRICITY                 | 10,480                     | 730                     | 2,103                   | 8,377                        | 20%            |
| 5860520   | 61670 NATURAL GAS                 | 3,495                      | 648                     | 1,180                   | 2,315                        | 34%            |
| 5860520   | 61700 POSTAGE                     | 250                        | -                       | -                       | 250                          | 0%             |
| 5860520   | 61735 SNOW REMOVAL - LOTS         | 27,300                     | 3,020                   | 6,565                   | 20,735                       | 24%            |
| 5860520   | 61740 SNOW REMOVAL - SIDEWALKS    | 24,200                     | 8,225                   | 26,505                  | (2,305)                      | 110%           |
| 5860520   | 61790 OTHER CONTRACTUAL           | 23,760                     | 3,864                   | 10,846                  | 12,914                       | 46%            |
| 5860520   | 61971 IT USER CHARGE              | 9,285                      | 768                     | 3,583                   | 5,702                        | 39%            |
| <b>TOTAL CONTRACTUAL</b>                          |                                   | <u>128,920</u>             | <u>17,771</u>           | <u>52,882</u>           | <u>76,038</u>                | <u>41%</u>     |
| <b>COMMODITIES</b>                                |                                   |                            |                         |                         |                              |                |
| 5860530   | 62110 OFFICE SUPPLIES             | 200                        | -                       | -                       | 200                          | 0%             |
| 5860530   | 62140 AUTO FUEL                   | 3,200                      | -                       | 403                     | 2,797                        | 13%            |
| 5860530   | 62175 PARKING LOT MAINT MATERIALS | 500                        | -                       | -                       | 500                          | 0%             |
| 5860530   | 62270 FACILITIES MAINT SUPPLIES   | 1,000                      | -                       | 351                     | 649                          | 35%            |
| <b>TOTAL COMMODITIES</b>                          |                                   | <u>4,900</u>               | <u>-</u>                | <u>753</u>              | <u>4,147</u>                 | <u>15%</u>     |

Village of Roselle  
 Parking Lot Operating Fund  
 For the period ending April 30, 2023

FUND 58 - PARKING LOT OPERATING FUND

| ACCOUNT  | DESCRIPTION                       | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|-----------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>OTHER CHARGES</b>                               |                                   |                            |                         |                         |                              |                |
| 5860540  | 63270 IRMA CHARGES                | 3,705                      | -                       | -                       | 3,705                        | 0%             |
| 5860540  | 63280 IRMA DEDUCTIBLE             | 2,000                      | -                       | (234)                   | 2,234                        | -12%           |
| <b>TOTAL OTHER CHARGES</b>                         |                                   | <u>5,705</u>               | <u>-</u>                | <u>(234)</u>            | <u>5,939</u>                 | <u>-4%</u>     |
| <b>INTERFUND TRANSFERS</b>                         |                                   |                            |                         |                         |                              |                |
| 5860560  | 66100 TRANS TO EQUIP REPLACE FUND | 8,500                      | 708                     | 2,836                   | 5,664                        | 33%            |
| <b>TOTAL INTERFUND TRANSFERS</b>                   |                                   | <u>8,500</u>               | <u>708</u>              | <u>2,836</u>            | <u>5,664</u>                 | <u>33%</u>     |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                                   | <u>\$ 198,750</u>          | <u>\$ 22,374</u>        | <u>\$ 76,023</u>        | <u>\$ 122,727</u>            | <u>38%</u>     |
| NET CHANGE IN FUND BALANCE                         |                                   | (19,180)                   | (6,239)                 | (13,345)                |                              |                |
| BEGINNING FUND BALANCE                             |                                   |                            |                         | 63,360                  |                              |                |
| ENDING FUND BALANCE                                |                                   |                            |                         | 50,015                  |                              |                |

Village of Roselle  
 Parking Lot Capital Projects Fund  
 For the period ending April 30, 2023

FUND 59 - PARKING LOT CAPITAL FUND

| ACCOUNT   | DESCRIPTION                     | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|---------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>       |                                 |                            |                         |                         |                              |                |
| <b>INVESTMENT INCOME</b>                          |                                 |                            |                         |                         |                              |                |
| 5911260   | 46010 INVESTMENT INCOME         | \$ 100                     | \$ 37                   | \$ 126                  | \$ 26                        | 126%           |
| <b>TOTAL INVESTMENT INCOME</b>                    |                                 | <u>100</u>                 | <u>37</u>               | <u>126</u>              | <u>26</u>                    | <u>126%</u>    |
| <b>INTERFUND TRANSFERS</b>                        |                                 |                            |                         |                         |                              |                |
| 5911275   | 49035 TRANS FROM PARKING LOT OP | -                          | -                       | -                       | -                            | 0%             |
| <b>TOTAL INTERFUND TRANSFERS</b>                  |                                 | <u>-</u>                   | <u>-</u>                | <u>-</u>                | <u>-</u>                     | <u>0%</u>      |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> |                                 | <u>\$ 100</u>              | <u>\$ 37</u>            | <u>\$ 126</u>           | <u>\$ 26</u>                 | <u>126%</u>    |
| NET CHANGE IN FUND BALANCE                        |                                 | 100                        | 37                      | 126                     |                              |                |
| BEGINNING FUND BALANCE                            |                                 |                            |                         | 8,069                   |                              |                |
| ENDING FUND BALANCE                               |                                 |                            |                         | 8,194                   |                              |                |

Village of Roselle  
Insurance Fund - Health Insurance  
For the period ending April 30, 2023

FUND 61 - INSURANCE FUND - HEALTH INSURANCE

| ACCOUNT  | DESCRIPTION                | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|----------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                            |                            |                         |                         |                              |                |
| <b>OTHER CHARGES</b>                               |                            |                            |                         |                         |                              |                |
| 6112245 43083                                      | EMPLOYER MISC HLTH CONTRIB | \$ 243,665                 | \$ 33,986               | \$ 79,909               | \$ (163,756)                 | 33%            |
| 6112245 43084                                      | LIFE INSURANCE             | 14,705                     | 708                     | 2,776                   | (11,929)                     | 19%            |
| 6112245 43085                                      | OPTIONAL LIFE INSURANCE    | 15,855                     | 912                     | 3,498                   | (12,357)                     | 22%            |
| 6112245 43086                                      | LOCAL 150 EMPLOYER CONTRIB | 390,225                    | 37,320                  | 144,334                 | (245,891)                    | 37%            |
| 6112245 43087                                      | PPO EMPLOYER CONTRIB       | 955,085                    | 68,002                  | 263,814                 | (691,271)                    | 28%            |
| 6112245 43088                                      | HMO EMPLOYER CONTRIB       | 171,260                    | 15,018                  | 59,472                  | (111,788)                    | 35%            |
| 6112245 43089                                      | DENTAL EMPLOYER CONTRIB    | 73,235                     | 5,359                   | 20,831                  | (52,404)                     | 28%            |
| 6112245 43090                                      | PPO EMPLOYEE CONTRIB       | 171,635                    | 12,322                  | 47,674                  | (123,961)                    | 28%            |
| 6112245 43091                                      | HMO EMPLOYEE CONTRIB       | 31,805                     | 3,239                   | 12,888                  | (18,917)                     | 41%            |
| 6112245 43092                                      | DENTAL EMPLOYEE CONTRIB    | 13,270                     | 976                     | 3,787                   | (9,483)                      | 29%            |
| 6112245 43093                                      | VISION EMPLOYEE CONTRIB    | 6,000                      | 464                     | 1,790                   | (4,210)                      | 30%            |
| 6112245 43095                                      | RETIREE INSURANCE CONTRIB  | 212,315                    | 16,738                  | 69,900                  | (142,415)                    | 33%            |
| <b>TOTAL OTHER CHARGES</b>                         |                            | <u>2,299,055</u>           | <u>195,045</u>          | <u>710,674</u>          | <u>(1,588,381)</u>           | <u>31%</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>\$ 2,299,155</u>        | <u>\$ 195,045</u>       | <u>\$ 710,674</u>       | <u>\$ (1,588,481)</u>        | <u>31%</u>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                            |                            |                         |                         |                              |                |
| <b>OTHER CHARGES</b>                               |                            |                            |                         |                         |                              |                |
| 61201240 62305                                     | WELLNESS PROGRAM           | \$ 5,000                   | \$ 30                   | \$ 30                   | \$ 4,970                     | 1%             |
| 61201240 63230                                     | LIFE INSURANCE             | 30,560                     | 1,575                   | 7,952                   | 22,608                       | 26%            |
| 61201240 63240                                     | HEALTH INSURANCE           | 1,504,500                  | 128,603                 | 551,977                 | 952,523                      | 37%            |
| 61201240 63245                                     | LOCAL 150 INSURANCE        | 390,225                    | 39,191                  | 178,142                 | 212,083                      | 46%            |
| 61201240 63250                                     | DENTAL INSURANCE           | 86,505                     | 6,168                   | 31,046                  | 55,459                       | 36%            |
| 61201240 63251                                     | VISION INSURANCE           | 6,000                      | 468                     | 2,287                   | 3,713                        | 38%            |
| 61201240 63255                                     | RETIREE INSURANCE          | 230,015                    | 18,282                  | 91,338                  | 138,677                      | 40%            |
| 61201240 63260                                     | OPT OUT PROGRAM            | 46,250                     | 4,279                   | 17,403                  | 28,847                       | 38%            |
| <b>TOTAL OTHER CHARGES</b>                         |                            | <u>2,299,055</u>           | <u>198,595</u>          | <u>880,174</u>          | <u>1,418,881</u>             | <u>38%</u>     |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                            | <u>\$ 2,299,055</u>        | <u>\$ 198,595</u>       | <u>\$ 880,174</u>       | <u>\$ 1,418,881</u>          | <u>38%</u>     |
| NET CHANGE IN FUND BALANCE                         |                            | 100                        | (3,550)                 | (169,500)               |                              |                |
| BEGINNING FUND BALANCE                             |                            |                            |                         | 132,270                 |                              |                |
| ENDING FUND BALANCE                                |                            |                            |                         | (37,230)                |                              |                |

Village of Roselle  
Insurance Fund - IRMA  
For the period ending April 30, 2023

FUND 61 - INSURANCE FUND - IRMA

| ACCOUNT                                     | DESCRIPTION                | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|---|----------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| REVENUES AND OTHER FINANCING SOURCES        |                            |                            |                         |                         |                              |                |
| <b>CHARGES FOR SERVICE</b>                  |                            |                            |                         |                         |                              |                |
| 6113240                                     | 42305 RISK MANAGEMENT      | \$ 285,505                 | \$ -                    | \$ -                    | \$ (285,505)                 | 0%             |
| <b>TOTAL CHARGES FOR SERVICE</b>            |                            | <u>285,505</u>             | <u>-</u>                | <u>-</u>                | <u>(285,505)</u>             | <u>0%</u>      |
| <b>OTHER CHARGES</b>                        |                            |                            |                         |                         |                              |                |
| 6113245                                     | 43057 IRMA RESERVE SURPLUS | 129,975                    | -                       | -                       | (129,975)                    | 0%             |
| <b>TOTAL OTHER CHARGES</b>                  |                            | <u>129,975</u>             | <u>-</u>                | <u>-</u>                | <u>(129,975)</u>             | <u>0%</u>      |
| TOTAL REVENUES AND OTHER FINANCING SOURCES  |                            | <u>\$ 415,480</u>          | <u>\$ -</u>             | <u>\$ -</u>             | <u>\$ (415,480)</u>          | <u>0%</u>      |
| EXPENDITURES AND OTHER FINANCING USES       |                            |                            |                         |                         |                              |                |
| <b>OTHER CHARGES</b>                        |                            |                            |                         |                         |                              |                |
| 61201340                                    | 63270 IRMA CHARGES         | \$ 315,480                 | \$ -                    | \$ 314,914              | \$ 566                       | 100%           |
| 61201340                                    | 63280 IRMA DEDUCTIBLE      | 100,000                    | -                       | -                       | 100,000                      | 0%             |
| <b>TOTAL OTHER CHARGES</b>                  |                            | <u>415,480</u>             | <u>-</u>                | <u>314,914</u>          | <u>100,566</u>               | <u>76%</u>     |
| TOTAL EXPENDITURES AND OTHER FINANCING USES |                            | <u>\$ 415,480</u>          | <u>\$ -</u>             | <u>\$ 314,914</u>       | <u>\$ 100,566</u>            | <u>76%</u>     |
| NET CHANGE IN FUND BALANCE                  |                            | -                          | -                       | (314,914)               |                              |                |
| BEGINNING FUND BALANCE                      |                            |                            |                         |                         | 52,433                       |                |
| ENDING FUND BALANCE                         |                            |                            |                         |                         | (262,481)                    |                |

Village of Roselle  
IT Fund  
For the period ending April 30, 2023

FUND 64 - IT INTERNAL SERVICE FUND

| ACCOUNT  | DESCRIPTION              | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|--------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                          |                            |                         |                         |                              |                |
| <b>CHARGES FOR SERVICE</b>                         |                          |                            |                         |                         |                              |                |
| 6411240 42351                                      | GENERAL GOVERNMENT       | \$ 89,465                  | \$ 7,369                | \$ 33,586               | \$ (55,879)                  | 38%            |
| 6411240 42352                                      | PUBLIC SAFETY            | 509,280                    | 41,947                  | 191,181                 | (318,099)                    | 38%            |
| 6411240 42353                                      | HIGHWAYS AND STREETS     | 89,465                     | 7,369                   | 33,586                  | (55,879)                     | 38%            |
| 6411240 42356                                      | WATER & SEWER            | 325,970                    | 26,741                  | 118,613                 | (207,357)                    | 36%            |
| 6411240 42357                                      | PARKING LOT              | 9,285                      | 768                     | 3,583                   | (5,702)                      | 39%            |
| <b>TOTAL CHARGES FOR SERVICE</b>                   |                          | <u>1,023,465</u>           | <u>84,194</u>           | <u>380,549</u>          | <u>(642,916)</u>             | <u>37%</u>     |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                          | <u>\$ 1,023,465</u>        | <u>\$ 84,194</u>        | <u>\$ 380,549</u>       | <u>\$ (642,916)</u>          | <u>37%</u>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                          |                            |                         |                         |                              |                |
| <b>CONTRACTUAL</b>                                 |                          |                            |                         |                         |                              |                |
| 6420520 61290                                      | COMPUTER CONSULTING SERV | \$ 380,000                 | \$ 28,333               | \$ 113,333              | \$ 266,667                   | 30%            |
| 6420520 61295                                      | WEBSITE MAINTENANCE      | 10,120                     | 1,618                   | 6,697                   | 3,423                        | 66%            |
| 6420520 61320                                      | OFFICE EQUIPMENT MAINT   | 173,350                    | 3,889                   | 112,633                 | 60,717                       | 65%            |
| 6420520 61650                                      | TELEPHONE                | 82,840                     | 11,281                  | 22,840                  | 60,000                       | 28%            |
| 6420520 61790                                      | OTHER CONTRACTUAL        | 124,490                    | 8,800                   | 43,000                  | 81,490                       | 35%            |
| <b>TOTAL CONTRACTUAL</b>                           |                          | <u>770,800</u>             | <u>53,922</u>           | <u>298,503</u>          | <u>472,297</u>               | <u>39%</u>     |
| <b>COMMODITIES</b>                                 |                          |                            |                         |                         |                              |                |
| 6420530 62110                                      | OFFICE SUPPLIES          | 3,000                      | -                       | 164                     | 2,836                        | 5%             |
| 6420530 62120                                      | HARDWARE/SOFTWARE        | 140,865                    | 21,144                  | 53,290                  | 87,575                       | 38%            |
| <b>TOTAL COMMODITIES</b>                           |                          | <u>143,865</u>             | <u>21,144</u>           | <u>53,455</u>           | <u>90,410</u>                | <u>37%</u>     |
| <b>CAPITAL OUTLAY</b>                              |                          |                            |                         |                         |                              |                |
| 6420550 65135                                      | COMPUTERS                | 108,800                    | 9,129                   | 28,592                  | 80,208                       | 26%            |
| <b>TOTAL CAPITAL OUTLAY</b>                        |                          | <u>108,800</u>             | <u>9,129</u>            | <u>28,592</u>           | <u>80,208</u>                | <u>26%</u>     |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                          | <u>\$ 1,023,465</u>        | <u>\$ 84,194</u>        | <u>\$ 380,549</u>       | <u>\$ 642,916</u>            | <u>37%</u>     |
| NET CHANGE IN FUND BALANCE                         |                          | -                          | -                       | -                       |                              |                |
| BEGINNING FUND BALANCE                             |                          |                            |                         |                         |                              |                |
| ENDING FUND BALANCE                                |                          |                            |                         |                         |                              |                |

Village of Roselle  
Police Pension Fund  
For the period ending April 30, 2023

FUND 71 - POLICE PENSION FUND

| ACCOUNT  | DESCRIPTION                       | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|-----------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                                   |                            |                         |                         |                              |                |
| <b>STATE SHARED TAXES</b>                          |                                   |                            |                         |                         |                              |                |
| 7111215  | 41210 PERS PROPERTY REPLACE TAX   | \$ 4,000                   | \$ -                    | \$ 4,000                | \$ -                         | 100%           |
| <b>TOTAL STATE SHARED TAXES</b>                    |                                   | <b>4,000</b>               | <b>-</b>                | <b>4,000</b>            | <b>-</b>                     | <b>100%</b>    |
| <b>OTHER CHARGES</b>                               |                                   |                            |                         |                         |                              |                |
| 7111245  | 43100 EMPLOYEE CONTRIBUTIONS      | 332,535                    | 21,808                  | 91,857                  | (240,678)                    | 28%            |
| 7111245  | 43110 EMPLOYER CONTRIBUTIONS      | 1,965,625                  | 89,435                  | 210,790                 | (1,754,835)                  | 11%            |
| <b>TOTAL OTHER CHARGES</b>                         |                                   | <b>2,298,160</b>           | <b>111,242</b>          | <b>302,647</b>          | <b>(1,995,513)</b>           | <b>13%</b>     |
| <b>INVESTMENT INCOME</b>                           |                                   |                            |                         |                         |                              |                |
| 7111260  | 46010 INVESTMENT INCOME           | 1,800,000                  | -                       | 1,207,837               | (1,799,957)                  | 67%            |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                   | <b>1,800,000</b>           | <b>-</b>                | <b>1,207,837</b>        | <b>(1,799,957)</b>           | <b>67%</b>     |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                   | <b>\$ 4,102,160</b>        | <b>\$ 111,242</b>       | <b>\$ 1,514,484</b>     | <b>\$ (3,795,470)</b>        | <b>37%</b>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                                   |                            |                         |                         |                              |                |
| <b>PERSONNEL</b>                                   |                                   |                            |                         |                         |                              |                |
| 71510  | 60900 PENSION PAYMENTS            | \$ 3,012,895               | \$ -                    | \$ 734,744              | \$ 2,278,151                 | 24%            |
| 71510  | 60925 PORTABILITY PAYMENTS        | 10,000                     | -                       | -                       | 10,000                       | 0%             |
| 71510  | 60950 CONTRIBUTION REFUND         | 10,000                     | -                       | -                       | 10,000                       | 0%             |
| <b>TOTAL PERSONNEL</b>                             |                                   | <b>3,032,895</b>           | <b>-</b>                | <b>734,744</b>          | <b>2,298,151</b>             | <b>24%</b>     |
| <b>CONTRACTUAL</b>                                 |                                   |                            |                         |                         |                              |                |
| 71520  | 61130 LEGAL SERVICES              | 5,000                      | -                       | 836                     | 4,164                        | 17%            |
| 71520  | 61150 INVESTMENT ADVISORY FEE     | -                          | -                       | 1,500                   | -                            | -              |
| 71520  | 61180 MEDICAL                     | 500                        | -                       | -                       | 500                          | 0%             |
| 71520  | 61270 OTHER PROFESSIONAL SERVICES | 15,320                     | -                       | 3,110                   | 12,210                       | 20%            |
| 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           | 12,660                     | -                       | 13,622                  | (962)                        | 108%           |
| <b>TOTAL CONTRACTUAL</b>                           |                                   | <b>39,330</b>              | <b>-</b>                | <b>19,067</b>           | <b>21,763</b>                | <b>48%</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         | 5,000                      | -                       | 2,368                   | 2,632                        | 47%            |
| 71540  | 63400 DOI REPORT FILING           | 7,130                      | -                       | -                       | 7,130                        | 0%             |
| <b>TOTAL OTHER CHARGES</b>                         |                                   | <b>12,130</b>              | <b>-</b>                | <b>2,368</b>            | <b>9,762</b>                 | <b>20%</b>     |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                                   | <b>\$ 3,084,555</b>        | <b>\$ -</b>             | <b>\$ 756,179</b>       | <b>\$ 2,329,876</b>          | <b>25%</b>     |
| <b>NET CHANGE IN FUND BALANCE</b>                  |                                   | <b>1,017,605</b>           | <b>111,242</b>          | <b>758,305</b>          |                              |                |
| <b>BEGINNING FUND BALANCE</b>                      |                                   |                            |                         | <b>29,272,382</b>       |                              |                |
| <b>ENDING FUND BALANCE</b>                         |                                   |                            |                         | <b>30,030,687</b>       |                              |                |



Village of Roselle  
Firefighters' Pension Fund  
For the period ending April 30, 2023

FUND 72 - FIREFIGHTERS' PENSION FUND

| ACCOUNT  | DESCRIPTION                       | Annual<br>Budget<br>Amount | MTD<br>Actual<br>Amount | YTD<br>Actual<br>Amount | Budget<br>Less<br>YTD Actual | % of<br>Budget |
|--|-----------------------------------|----------------------------|-------------------------|-------------------------|------------------------------|----------------|
| <b>REVENUES AND OTHER FINANCING SOURCES</b>        |                                   |                            |                         |                         |                              |                |
| <b>STATE SHARED TAXES</b>                          |                                   |                            |                         |                         |                              |                |
| 7211215  | 41210 PERS PROPERTY REPLACE TAX   | \$ 900                     | \$ -                    | \$ 900                  | \$ -                         | 100%           |
| <b>TOTAL STATE SHARED TAXES</b>                    |                                   | <u>900</u>                 | <u>-</u>                | <u>900</u>              | <u>-</u>                     | <u>100%</u>    |
| <b>OTHER INCOME</b>                                |                                   |                            |                         |                         |                              |                |
| 7211245  | 43100 EMPLOYEE CONTRIBUTIONS      | 185,995                    | 14,069                  | 53,961                  | (132,034)                    | 29%            |
| 7211245  | 43110 EMPLOYER CONTRIBUTIONS      | 951,120                    | 33,197                  | 78,228                  | (872,892)                    | 8%             |
| <b>TOTAL OTHER INCOME</b>                          |                                   | <u>1,137,115</u>           | <u>47,266</u>           | <u>132,190</u>          | <u>(1,004,925)</u>           | <u>12%</u>     |
| <b>INVESTMENT INCOME</b>                           |                                   |                            |                         |                         |                              |                |
| 7111260  | 46010 INVESTMENT INCOME           | 300,000                    | -                       | 460,413                 | (160,413)                    | 153%           |
| <b>TOTAL INVESTMENT INCOME</b>                     |                                   | <u>300,000</u>             | <u>-</u>                | <u>460,413</u>          | <u>(160,413)</u>             | <u>153%</u>    |
| <b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>  |                                   | <u>\$ 1,438,015</u>        | <u>\$ 47,266</u>        | <u>\$ 593,503</u>       | <u>\$ (1,165,338)</u>        | <u>41%</u>     |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>       |                                   |                            |                         |                         |                              |                |
| <b>PERSONNEL</b>                                   |                                   |                            |                         |                         |                              |                |
| 72510  | 60900 PENSION PAYMENTS            | \$ 740,915                 | \$ -                    | \$ 154,858              | \$ 586,057                   | 21%            |
| 72510  | 60950 CONTRIBUTION REFUND         | 10,000                     | -                       | -                       | 10,000                       | 0%             |
| <b>TOTAL PERSONNEL</b>                             |                                   | <u>750,915</u>             | <u>-</u>                | <u>154,858</u>          | <u>596,057</u>               | <u>21%</u>     |
| <b>CONTRACTUAL</b>                                 |                                   |                            |                         |                         |                              |                |
| 72520  | 61130 LEGAL SERVICES              | 30,000                     | -                       | 939                     | 29,061                       | 3%             |
| 72520  | 61150 INVESTMENT ADVISORY FEES    | -                          | -                       | 2                       | -                            | -              |
| 72520  | 61180 MEDICAL                     | 5,000                      | -                       | -                       | 5,000                        | 0%             |
| 72520  | 61270 OTHER PROFESSIONAL SERVICES | 11,245                     | -                       | 2,290                   | 8,955                        | 20%            |
| 72520  | 61680 TRAINING/MEETINGS           | 2,000                      | -                       | 500                     | 1,500                        | 25%            |
| 72520  | 61710 MEMBERSHIPS                 | 1,000                      | -                       | -                       | 1,000                        | 0%             |
| 72520  | 61790 OTHER CONTRACTUAL SERVICES  | 9,600                      | -                       | 4,285                   | 5,315                        | 0%             |
| <b>TOTAL CONTRACTUAL</b>                           |                                   | <u>58,845</u>              | <u>-</u>                | <u>8,016</u>            | <u>50,831</u>                | <u>14%</u>     |
| <b>OTHER CHARGES</b>                               |                                   |                            |                         |                         |                              |                |
| 72540  | 63275 LIABILITY INSURANCE         | 5,635                      | -                       | 3,917                   | 1,718                        | 70%            |
| 72540  | 63400 DOI REPORT FILING           | 2,090                      | -                       | -                       | 2,090                        | 0%             |
| <b>TOTAL OTHER CHARGES</b>                         |                                   | <u>7,725</u>               | <u>-</u>                | <u>3,917</u>            | <u>3,808</u>                 | <u>51%</u>     |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b> |                                   | <u>\$ 817,485</u>          | <u>\$ -</u>             | <u>\$ 166,792</u>       | <u>\$ 650,695</u>            | <u>20%</u>     |
| NET CHANGE IN FUND BALANCE                         |                                   | 620,530                    | 47,266                  | 426,711                 |                              |                |
| BEGINNING FUND BALANCE                             |                                   |                            |                         | 9,106,373               |                              |                |
| ENDING FUND BALANCE                                |                                   |                            |                         | 9,533,084               |                              |                |