

Memo

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

From: Tom Dahl, Finance Director

Date: August 28, 2023

Re: July 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 58.3% 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 Budget	July Actual	2023 Actual	% of Budget
PROPERTY/ROAD & BRIDGE TAXES	\$6,476,775	\$49,021	\$3,617,256	55.8%
STATE SHARED TAXES	8,571,705	751,125	5,473,809	63.9%
SALES TAX	4,322,260	320,233	2,464,520	57.0%
INCOME TAX	3,189,850	344,095	2,351,626	73.7%
LOCAL TAXES	1,070,585	85,133	607,614	56.8%
EATING ESTABLISHMENT TAX	599,110	49,528	337,630	56.4%
VIDEO GAMING TAX	425,985	33,776	226,166	53.1%
FEES	375,150	52,284	292,463	78.0%
BUILDING PERMITS	250,000	40,056	215,818	86.3%
LICENSES	916,520	108,251	398,437	43.5%
VEHICLE STICKERS	600,000	104,836	122,575	20.4%
FINES	281,500	39,409	223,130	79.3%
LOCAL FINES	125,000	19,659	90,669	72.5%
TOW FINES	10,000	10,140	32,990	329.9%
COURT FINES	75,000	5,802	46,157	61.5%
TRAFFIC SIGNAL ENFORCEMENT	30,000	571	28,560	95.2%
COMMUNITY DEVEL. FINES	10,000	1,374	8,864	88.6%
CHARGES FOR SERVICES	2,639,850	239,509	1,730,159	65.5%
ROSELLE FIRE PROTECTION DIST	971,645	78,701	550,906	56.7%
AMBULANCE BILLING	1,264,000	153,414	971,734	76.9%
OTHER INCOME	450,000	8,586	297,855	66.2%
CABLE TV FRANCHISE	333,660	6,554	166,870	50.0%
GRANTS/DONATIONS/FUND RAISERS	169,305	54,031	126,710	74.8%
INVESTMENT INCOME	115,000	51,098	273,108	237.5%
INTEREST INCOME	115,000	36,042	241,027	209.6%
NET CHANGE IN FAIR VALUE	0	15,056	32,081	0.0%
TOTAL REVENUE	\$21,066,390	\$1,438,447	\$13,040,540	61.90%

- Overall, revenues are 62% 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 July with the actual amount received.

Monthly Budget vs Actual for Select Revenues

GENERAL FUND	2023 Budget	Jan - Jul Budget	Jan - Jul Actual	\$ Difference
PROPERTY/ROAD & BRIDGE TAXES	\$6,476,775	\$3,540,742	\$3,617,256	\$76,514
STATE SHARED TAXES				
REPLACEMENT TAX (PPRT)	95,000	69,321	68,333	(988)
SALES TAX	4,322,260	2,362,775	2,464,520	101,745
INCOME TAX	3,189,850	2,103,775	2,351,626	247,850
LOCAL USE TAX	923,380	491,086	568,937	77,851
LOCAL TAXES				
VIDEO GAMING TAX	425,985	222,214	226,166	3,952
FEES				
BUILDING PERMITS	250,000	128,154	215,818	87,664
LICENSES				
BUSINESS LICENSES	146,645	125,004	115,758	(9,246)
VEHICLE STICKERS	600,000	91,359	122,575	31,216
CHARGES FOR SERVICES				
ROSELLE FIRE PROT DISTRICT	971,645	550,906	550,906	0
AMBULANCE BILLING	1,264,000	753,034	971,734	218,700
OTHER INCOME				
CABLE TV FRANCHISE	333,660	195,773	166,870	(28,903)
ALL OTHER REVENUES	2,067,190	1,205,861	1,600,042	394,181
TOTAL	<u>\$21,066,390</u>	<u>\$11,840,004</u>	<u>\$13,040,540</u>	<u>\$1,200,537</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 July were \$751,125 or 8.8% of the budgeted amount. The Sales Tax received in July was for April sales and was 1.2% lower than the amount received for the same period last year. Income Tax was 4.5% lower and Local Use Tax was 11.9% higher than last July.
- Local Taxes – Eating establishment and video gaming tax make up most of the revenues collected in this category. Total receipts for July were \$85,133 or 8.0% of budget.
 - Shown below is a table displaying the top ten restaurants in eating establishment tax. These 10 restaurants accounted for 53% (\$24,626) of the total collected to-date eating establishment tax for June sales. June eating tax is 4.9% lower compared to June 2022.

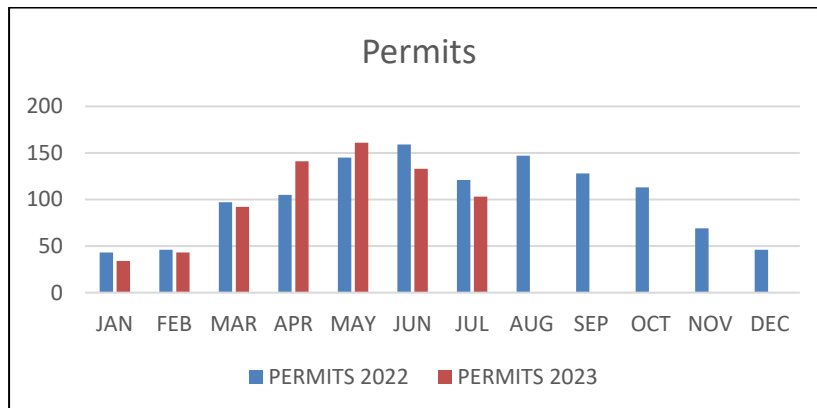
Italian Pizza Kitchen
Pop's Pizza & Sports Bar
McDonald's

Starbucks
 Rookie's
 Rosario's
 Southern Cafe
 Noodles Delight
 La Hacienda
 DoorDash

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

RS Deli & Café (Shell @ Lake & Gary)	7,821.57
O.J.'s Oil Enterprises Ltd (Shell @ Roselle & Nerge)	4,807.98
Dotty's	3,649.88
Rookie's	3,293.39
MAP Restaurants LLC (Pop's)	3,018.05
Karountzos, Inc. (Cousin's)	2,557.64
Julie's Westchester LLC (Lake Street Pub)	2,462.44
Strike Ten Lanes, Inc.	1,508.64
Rosario's	1,211.01
Northwest DuPage American Legion Post 1084	1,001.57
Margarita's Mexican Bar & Grill, Inc	938.74
TRE Fratelli Ristorante (Villagio's)	521.97
Roselle LLA, Inc. (Honey Berry)	343.36
LEISERV, LLC (Brunswick)	204.75
Sammy's	161.36
Noodle's Delight	142.34
Crazy Crab	131.26
	33,775.95

- 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 July were \$52,284 and building fees made up \$40,056 of this amount. A chart showing the number of permits issued between 2022 and 2023 is presented below. The number of permits is 1.3% lower (9 permits) and the revenue collected is 49% (\$206,287) lower than the same period last year. This is due to the \$250,000 payment the Village 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 \$108,251 in July for licenses, mainly Vehicle Stickers, \$104,836.
- 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 \$239,509 in charges for services in July.
- Other Income – \$8,586 or 1.9% of the budget was collected in July. 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 \$51,098 includes interest received, \$36,042 and the change in fair value of Village investments \$15,056. 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 Budget	July Actual	2023 Actual	% of Budget
REVENUE	\$21,066,390	\$1,438,447	\$13,040,540	61.90%
PERSONNEL SERVICES	\$15,165,695	\$954,894	\$8,227,063	54.25%
<i>SALARIES</i>	8,345,550	624,981	4,515,942	54.11%
<i>OVERTIME</i>	576,400	54,643	311,001	53.96%
<i>ALLOWANCES</i>	17,375	510	9,500	54.68%
<i>HOLIDAY PAY</i>	159,240	16,773	98,326	61.75%
<i>SICK BUYBACK</i>	67,150	0	54,535	81.21%
<i>PART-TIME</i>	566,420	49,089	300,704	53.09%
<i>HEALTH INSURANCE</i>	1,485,345	111,499	784,209	52.80%
<i>FICA/MCARE</i>	743,720	55,555	394,587	53.06%
<i>IMRF</i>	245,815	17,710	127,964	52.06%
<i>POLICE PENSION</i>	1,969,625	14,966	1,110,992	56.41%
<i>FIRE PENSION</i>	952,020	6,881	491,188	51.59%
<i>ICMA CONTRIBUTIONS</i>	11,490	269	14,024	122.05%
<i>RETIRE MEDICAL CONTRIB</i>	25,545	2,020	14,090	55.16%
CONTRACTUAL	3,933,710	355,714	1,948,437	49.53%
COMMODITIES	1,027,105	92,036	485,456	47.26%
OTHER CHARGES	239,945	190,927	249,392	103.94%
CAPITAL OUTLAY	127,370	0	130,139	102.17%
INTERFUND TRANSFERS	550,000	45,834	320,830	58.33%
TOTAL EXPENSE	\$21,043,825	\$1,639,406	\$11,361,318	53.99%
TOTAL SURPLUS/(DEFICIT)	\$22,565	(\$200,959)	\$1,679,223	

- Overall, General Fund expenditures are 54% of budget projections.

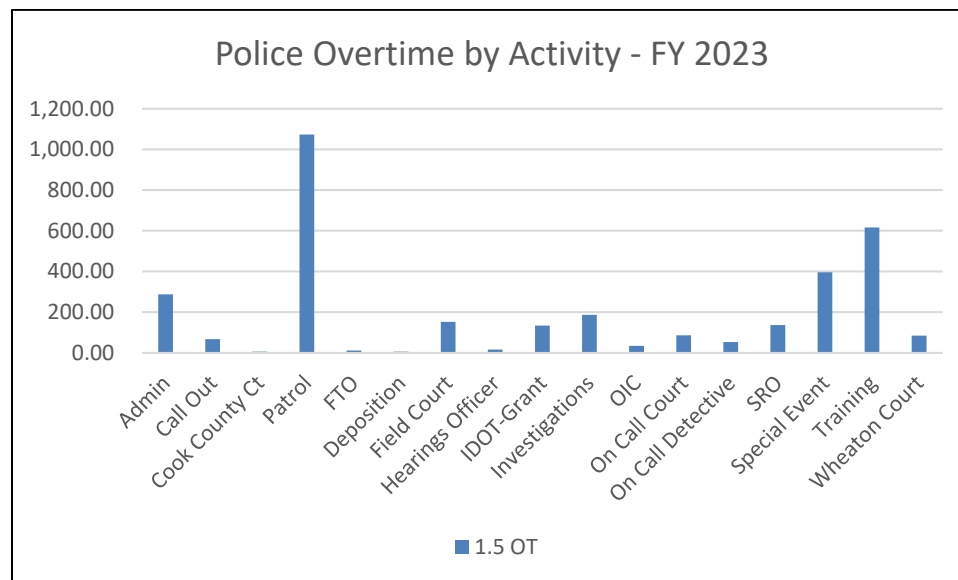
- General Fund FY 2023 personnel services are 54.3% of budget. The Salaries line item should be at 57.7% (15 pay periods out of 26) at this time but expenditures are at 54.1% or \$298,798 lower than expected. The table below displays the most significant differences.

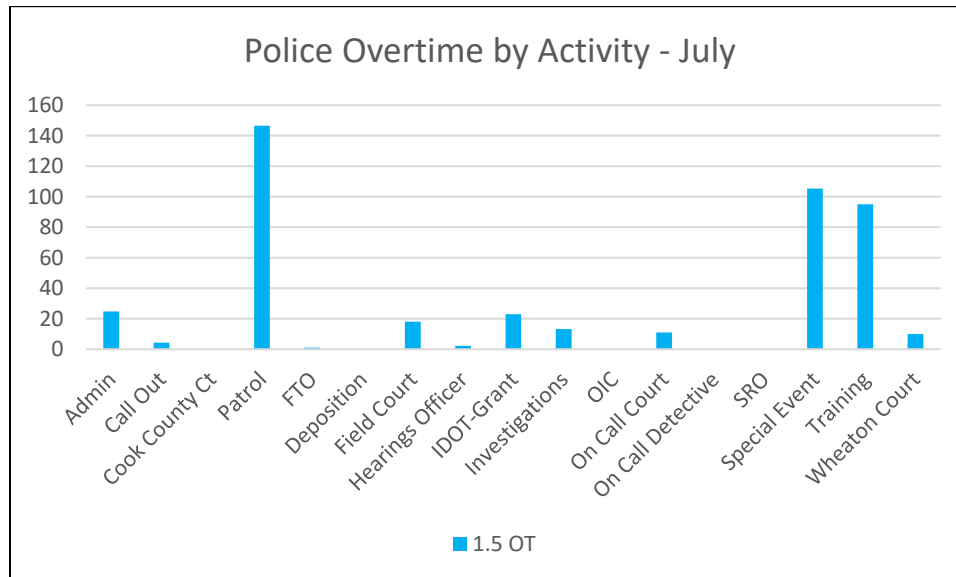
Department – Division	% of Budget	\$ Difference
Community Development – Bldg	52.8%	\$9,172
Police – Administration	50.8%	\$31,441
Police – Operations	52.3%	\$182,774
Police – Support Services	56.5%	\$2,726
Fire - Operations	57.1%	\$11,589
Public Works – Administration	53.1%	\$14,654
Public Works – Vehicle Maint	49.3%	\$20,399
Public Works – Streets	54.7%	\$14,589
Total:		<u>\$287,344</u>

- Overtime costs are 54% 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	173,342	45.3%
Fire	140,000	117,069	83.6%
Public Works	52,600	19,642	37.3%
	<u>575,000</u>	<u>310,053</u>	<u>53.9%</u>

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





- 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 50% of budget and \$106,791 higher than the same period in FY 2022, mainly due to the timing and amount of the Paramedic Services invoices.
- Commodities are 47% of budget and \$2,705 higher than the same period in FY 2022.
- The Interfund Transfers category reflects 7/12 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. Elected Officials is lower due to a change in an employee salary allocation to Administration, the timing of certain invoices and the movement of some membership dues to the Tourism Fund.

GENERAL FUND	2023 Budget	FY 2022 YTD Actual	FY 2023 YTD Actual	Dollar Difference	% Change
REVENUE	\$21,066,390	\$12,151,506	\$13,040,540	\$889,035	7.3%
EXPENDITURES					
ELECTED OFFICIALS	149,730	122,031	90,203	(31,828)	-26.1%
ADMINISTRATION	1,064,085	604,121	623,110	18,990	3.1%
FINANCE	526,440	257,434	297,729	40,296	15.7%
COMMUNITY DEVELOPMENT	844,395	359,310	358,218	(1,092)	-0.3%
POLICE	9,514,670	5,028,280	5,308,372	280,092	5.6%
FIRE	5,983,570	3,083,822	3,277,749	193,926	6.3%
FIRE & POLICE COMMISSION	27,590	14,920	23,484	8,564	57.4%
PUBLIC WORKS	2,933,345	1,312,627	1,382,452	69,825	5.3%
TOTAL EXPENDITURES	\$21,043,825	\$10,782,545	\$11,361,318	\$578,773	5.4%
GRAND TOTAL SURPLUS (DEFICIT)	22,565	1,368,961	1,679,223	310,261	

General Capital Projects Fund

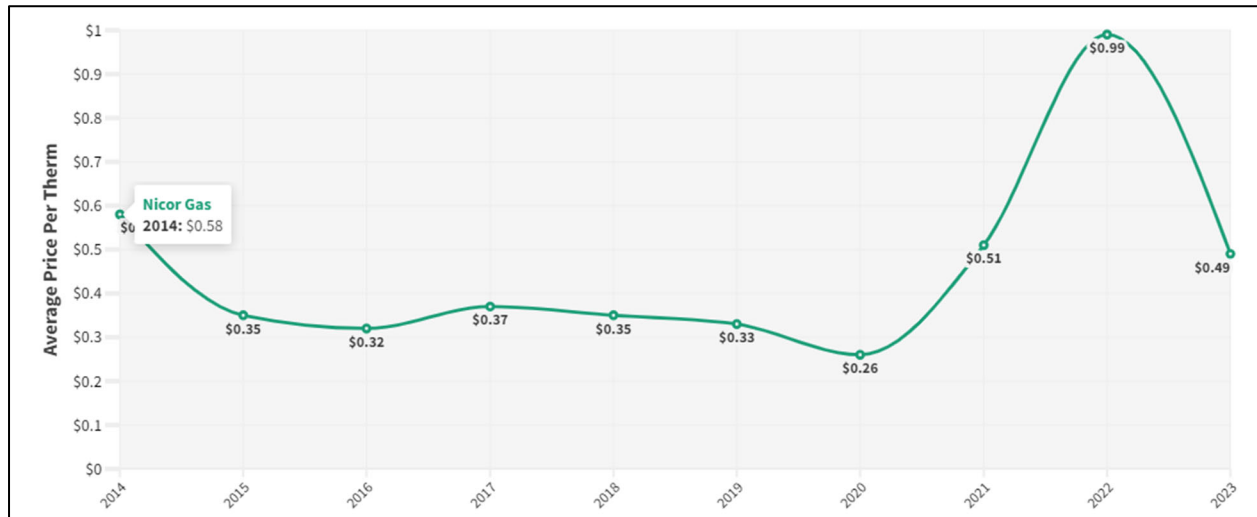
Revenue for the General Capital Projects Fund comes from utility taxes. Annually, the Village transfers funds to the Debt Service Fund to meet annual bond payments pledged by the utility taxes. Remaining utility taxes are used for general Village wide capital projects. These projects typically include the capital cost associated with Village buildings, street improvements, sidewalks, streetlights, parking lots and stormwater improvements. The fund also supports the Yard Flooding Assistance program.

Below is a table with select General Capital Projects Fund revenues comparing the budget amount through July with the actual amount received.

GENERAL CAPITAL PROJECTS FUND	2023 Budget	Jan - Jul Budget	Jan - Jul Actual	\$ Difference
LOCAL TAXES				
UTILITY TAX - GAS	\$600,000	\$409,024	\$355,717	(\$53,307)
UTILITY TAX - ELECTRIC	650,000	365,115	341,163	(23,952)
SIMPLIFIED TELECOM TAX	220,000	134,632	170,728	36,096
INVESTMENT INCOME				
INTEREST	15,000	8,750	41,682	32,932
ALL OTHER REVENUES	94,625	55,198	33,657	(21,541)
TOTAL	\$1,579,625	\$972,719	\$942,947	(\$29,772)

The Village's natural gas utility tax is a percentage of the total charges rather than the number of therms consumed, therefore the tax received can be greatly influenced by the

price of natural gas. Prices spiked in 2022 but have dropped dramatically in 2023 as shown in the chart below. When the budget was developed, forecasters predicted that the price of natural gas would not go down during 2023. Electric utility tax is based on consumption and therefore is more stable on an annual basis than the natural gas and simplified telecom tax.



General Capital Projects Fund Expenditure Overview

GENERAL CAPITAL PROJECTS FUND	2023 Budget	July Actual	2023 Actual	% of Budget
REVENUE	\$1,579,625	\$97,466	\$942,947	59.69%
OTHER CHARGES	\$52,920	\$62,350	\$64,815	122.48%
INTERFUND TRANSFERS	187,865	15,655	109,590	58.33%
CAPITAL IMPROVEMENTS	1,929,975	77,110	691,655	35.84%
<i>BUILDINGS</i>	<i>950,975</i>	<i>500</i>	<i>531,708</i>	<i>55.91%</i>
<i>STREETS</i>	<i>425,000</i>	<i>76,610</i>	<i>95,132</i>	<i>22.38%</i>
<i>STORM SEWERS</i>	<i>500,000</i>	<i>0</i>	<i>63,345</i>	<i>12.67%</i>
<i>BRIDGES</i>	<i>16,000</i>	<i>0</i>	<i>1,470</i>	<i>9.19%</i>
<i>YARD FLOODING ASSISTANCE</i>	<i>20,000</i>	<i>0</i>	<i>0</i>	<i>0.00%</i>
<i>PARKING LOTS</i>	<i>18,000</i>	<i>0</i>	<i>0</i>	<i>0.00%</i>
TOTAL EXPENSE	\$2,170,760	\$155,115	\$866,059	39.90%
TOTAL SURPLUS/(DEFICIT)	(\$591,135)	(\$57,649)	\$76,888	

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 Budget	July Actual	2023 Actual	% of Budget
OPERATING FEES	\$7,387,210	\$787,817	\$4,438,175	60.08%
<i>WATER REVENUE</i>	4,514,515	487,134	2,682,413	59.42%
<i>SEWER REVENUE</i>	2,872,695	300,683	1,755,761	61.12%
FINES	97,500	8,483	59,117	60.63%
<i>LATE FEES</i>	85,000	7,453	52,227	61.44%
<i>TURN ON FEES</i>	3,000	175	1,850	61.67%
<i>RED TAG DELIVERY FEES</i>	9,500	855	5,040	53.05%
CHARGES FOR SERVICES	16,000	2,925	20,345	127.16%
OTHER INCOME	765	415	5,355	699.95%
INVESTMENT INCOME	50,000	19,715	55,530	111.06%
TOTAL REVENUE	\$7,551,475	\$819,355	\$4,578,521	60.63%

- Water and sewer operating fees are 60.1% of budget through July.
- Fines collected in July were \$8,483 or 8.7% of budget.
- Water consumption, billed in July for June usage, was 9.3% (4,587,264 gallons) higher compared to the same period last year with all service classes showing an increase. There were two more billing days in July compared to 2022, which is a 6.9% increase and the month of June was very dry. The Village billed \$487,134 in revenue in July for Water fees. The difference between the actual amount billed and the amount in the chart below can be attributed to adjustments made on utility accounts and bulk water sales/hydrant meters. A chart showing Gallons and \$ amounts billed by Service Class and a chart showing the number of accounts by Service Class is presented below.

Service Class	June 2022 Gallons	June 2023 Gallons	June 2022 Dollar	June 2023 Dollar
Commercial	7,342,086	7,550,500	\$62,870	\$67,470
Government	1,258,557	1,472,884	7,765	10,154
Utility Meter	200,030	338,325	2,765	4,010
Residential	40,745,479	44,769,809	347,134	398,472
Village	22,518	24,416	282	318
Total:	49,568,670	54,155,934	\$420,816	\$480,424

Service Class	June 2022 # of Accounts	June 2023 # of Accounts
Commercial	396	397
Government	74	75
Utility Meter	220	219
Residential	7,661	7,728
Village	2	2
Total:	8,353	8,421

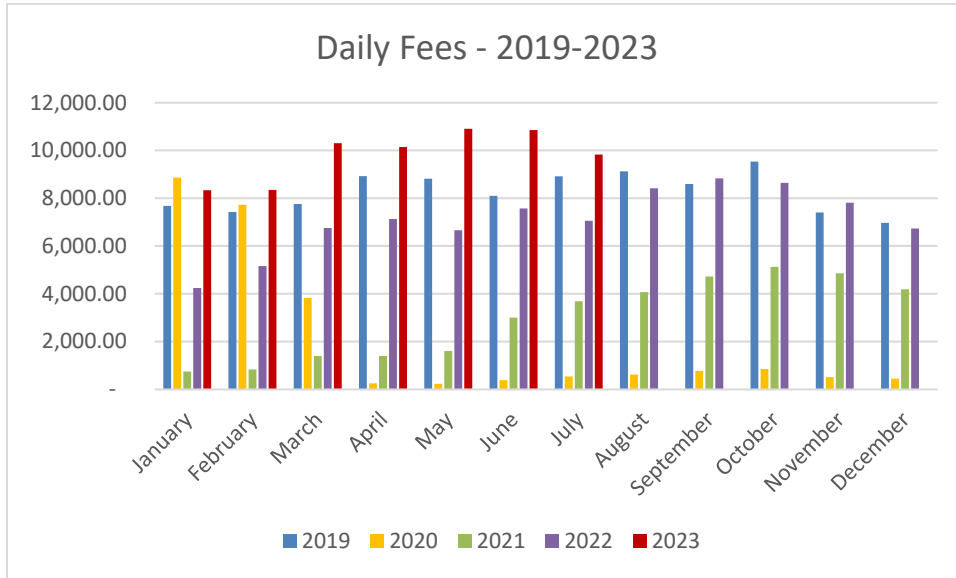
Water and Sewer Operating Expense Overview

W/S OPERATING	2023 Budget	July Actual	2023 Actual	% of Budget
REVENUE	\$7,551,475	\$819,355	\$4,578,521	60.63%
PERSONNEL SERVICES	2,654,150	203,859	1,464,604	55.18%
<i>SALARIES</i>	1,856,145	142,754	1,029,730	55.48%
<i>OVERTIME</i>	79,000	3,580	27,508	34.82%
<i>ALLOWANCES</i>	6,600	40	3,350	50.76%
<i>SICK BUYBACK</i>	5,500	0	3,153	57.32%
<i>HEALTH INSURANCE</i>	395,170	33,975	230,506	58.33%
<i>FICA/MCARE</i>	145,970	11,083	80,592	55.21%
<i>IMRF</i>	155,175	11,555	83,826	54.02%
<i>RETIRE MEDICAL CONTRIB</i>	10,590	872	5,941	56.10%
CONTRACTUAL	4,402,015	468,797	2,172,297	49.35%
COMMODITIES	413,710	31,676	182,813	44.19%
OTHER CHARGES	113,060	135,166	134,971	119.38%
INTERFUND TRANSFERS	200,000	16,666	116,670	58.34%
CAPITAL IMPRVMT SANITARY	330,000	0	0	0.00%
TOTAL EXPENSE	\$8,112,935	\$856,165	\$4,071,356	50.18%
TOTAL SURPLUS/(DEFICIT)	(561,460)	(36,811)	507,166	

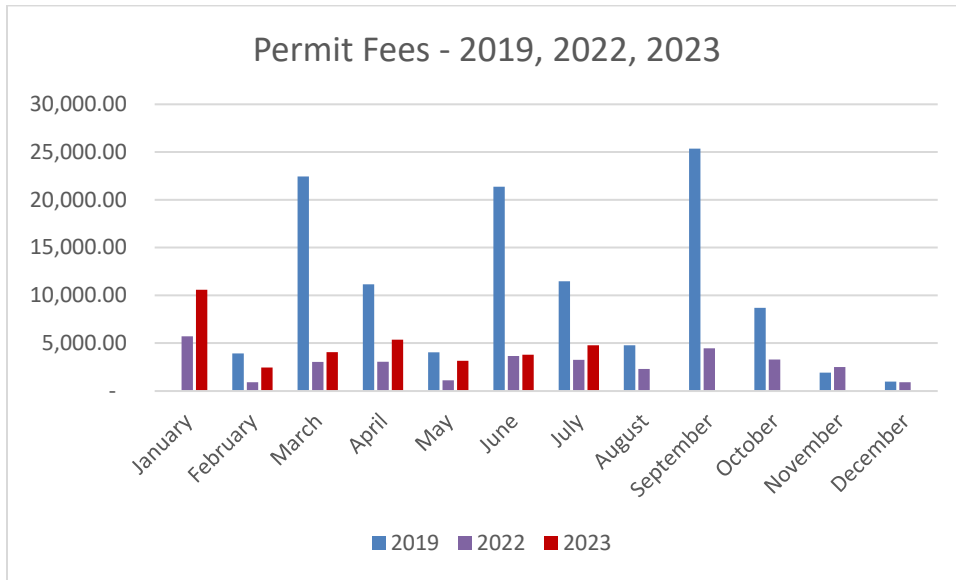
- Both Water and Sewer Divisions are operating within target levels of the adopted FY 2023 budget. The Water Division is operating at 54% of budget and the Sewer Division is operating at 45% of budget.
- Sick buyback is paid out in February each year and during retirements.

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 have surpassed 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, \$156,000 in sales, from the permit chart above so the data could be seen.

Village of Roselle
 General Fund Balance Sheet
 As of July 31, 2023

Classification	Current YTD Balance
ASSETS	
<i>Current Assets</i>	
Cash	7,676,985
Investments	5,018,683
	12,695,668
	<i>Current Assets Totals</i>
<i>Current Receivables</i>	
Property Tax Receivable	1,255
Other Receivables	294,385
Intergovernmental Receivables	8,032,563
Prepays	370,040
	8,698,243
	<i>Current Receivables Totals</i>
Due To/From Others	20,378
	20,378
	<i>Other Receivables Totals</i>
	ASSETS TOTALS
	21,414,289
LIABILITIES AND FUND EQUITY	
LIABILITIES	
<i>Current Liabilities</i>	
Payroll Liabilities	335,272
Deferred Revenue	6,372,059
Due to Others	730,059
Accounts Payable	8,845
	7,446,235
	<i>Current Liabilities Totals</i>
	LIABILITIES TOTALS
	7,446,235
FUND EQUITY	
Fund Balance	12,288,831
	DECEMBER 31, 2022 FUND BALANCE
Fund Revenues	13,040,540
Fund Expenditures	11,361,318
	CURRENT FUND BALANCE
	13,968,053
	LIABILITIES AND FUND EQUITY
	21,414,289

Village of Roselle
General Fund Income Statement
For the period ending July 31, 2023

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUE					
<i>Taxes</i>					
Property Tax	\$6,360,775	\$48,398	\$3,573,812	\$2,786,963	56
Road & Bridge Tax	116,000	624	43,444	72,556	38
<i>Taxes Totals</i>	<u>6,476,775</u>	<u>49,021</u>	<u>3,617,256</u>	<u>2,859,519</u>	<u>56%</u>
<i>State Shared Taxes</i>					
Personal Property Replacement Tax	95,000	13,835	68,333	26,667	72
Sales Tax	4,322,260	320,233	2,464,520	1,857,740	57
Income Tax	3,189,850	344,095	2,351,626	838,224	74
Local Use Tax	923,380	70,058	568,937	354,443	62
Cannabis Use Tax	41,215	2,904	20,393	20,822	50
<i>State Shared Taxes Totals</i>	<u>8,571,705</u>	<u>751,125</u>	<u>5,473,809</u>	<u>3,097,897</u>	<u>64%</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	49,528	337,630	261,480	56
Amusement Tax	37,680	1,238	19,572	18,108	52
Video Rental Tax	7,095	591	3,570	3,525	50
Video Gaming Tax	425,985	33,776	226,166	199,819	53
<i>Local Taxes Totals</i>	<u>1,070,585</u>	<u>85,133</u>	<u>607,614</u>	<u>462,971</u>	<u>57%</u>
<i>Fees</i>					
Engineering Fees	22,000	3,250	17,650	4,350	80
Fire Dept Review Fees	30,000	3,925	19,875	10,125	66
Building Permits	250,000	40,056	215,818	34,182	86
Re-Occupancy Fees	3,000	0	1,650	1,350	55
Annexation Fees	3,000	100	3,500	(500)	117
Zoning Fees	3,500	0	2,343	1,157	67
Processing Fees	7,650	(567)	1,275	6,376	17
Credit Card Processing Fees	43,000	4,695	27,903	15,097	65
Overweight Truck Permits	13,000	825	2,450	10,550	19
<i>Fees Totals</i>	<u>375,150</u>	<u>52,284</u>	<u>292,463</u>	<u>82,687</u>	<u>78%</u>
<i>Licenses</i>					
Business Licenses	146,645	3,265	115,758	30,888	79
Alarm Licenses	51,500	150	41,780	9,720	81
Liquor Licenses	116,125	0	118,325	(2,200)	102
Vehicle Stickers	600,000	104,836	122,575	477,425	20
Small Cell Wireless	2,250	0	0	2,250	0
<i>Licenses Totals</i>	<u>916,520</u>	<u>108,251</u>	<u>398,437</u>	<u>518,083</u>	<u>43%</u>
<i>Fines</i>					
Local Fines	125,000	19,659	90,669	34,331	73
Compliance Fines	10,000	1,133	8,082	1,918	81
Tow Fines	10,000	10,140	32,990	(22,990)	330
Court Fines	75,000	5,802	46,157	28,843	62
DUI Tech Fines	5,000	431	4,248	752	85
Traffic Signal Enforcement	30,000	571	28,560	1,440	95
Forfeited Assets	1,000	0	0	1,000	0
False Alarm	15,000	300	3,060	11,940	20
Liquor Violations	500	0	500	0	100
Community Development Fines	10,000	1,374	8,864	1,137	89
<i>Fines Totals</i>	<u>281,500</u>	<u>39,409</u>	<u>223,130</u>	<u>58,370</u>	<u>79%</u>

Village of Roselle
General Fund Income Statement
For the period ending July 31, 2023

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
<i>Charges For Services</i>					
Recycling Income	5,760	350	1,382	4,378	24
Community Police Services	20,000	0	9,546	10,454	48
Other Services	3,500	0	0	3,500	0
LPHS Liaison	242,845	0	133,430	109,415	55
PD/FD Reports	4,000	445	2,896	1,104	72
PD/FD Devl. Oblig	1,500	0	0	1,500	0
Misc Reimb - General	77,000	1,103	21,532	55,468	28
Misc Reimb - Police/Fire	25,300	4,949	15,842	9,458	63
Misc Reimb - Public Works	13,200	(1,117)	5,601	7,599	42
Hazmat Reimbursement	100	0	0	100	0
Roselle Fire District	971,645	78,701	550,906	420,739	57
Ambulance Fees	1,264,000	153,414	971,734	292,266	77
Tollway Emergency Fees	6,000	1,020	1,520	4,480	25
CPR Training	5,000	645	4,725	275	95
Tree Planting Program	0	0	11,045	(11,045)	100
<i>Charges For Services Totals</i>	2,639,850	239,509	1,730,159	909,691	66%
<i>Other Charges</i>					
Sale of Assets - General	100	0	0	100	0
Sale of Assets - Public Safety	100	0	269	(169)	269
Sale of Assets - Highways/Streets	100	0	2,825	(2,725)	2,825
Maps, Codes, Bids	500	0	0	500	0
Cable Franchise	333,660	6,554	166,870	166,790	50
Natural Gas Franchise	35,000	0	48,140	(13,140)	138
Retail Sales	1,520	603	3,617	(2,097)	238
Registry Services Fee	10,000	0	1,400	8,600	14
Misc Income	3,000	380	5,643	(2,643)	188
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	1,050	7,050	2,950	71
IRMA - General	500	0	0	500	0
IRMA - Police/Fire	3,000	0	0	3,000	0
IRMA - Public Works	500	0	13,905	(13,405)	2,781
<i>Other Charges Totals</i>	450,000	8,586	297,856	152,144	66%
<i>Grants</i>					
Fire Training Grant	6,000	0	0	6,000	0
Roadside Safety	35,805	3,871	14,187	21,618	40
Community Grant	5,000	0	5,000	0	100
State/Local Grants	113,500	50,159	101,072	12,428	89
<i>Grants Totals</i>	160,305	54,031	120,260	40,045	75%
<i>Donations</i>					
Miscellaneous Donation	8,000	0	6,000	2,000	75
Police Explorers Donation	1,000	0	450	550	45
<i>Donations Totals</i>	9,000	0	6,450	2,550	72%
<i>Investment Income</i>					
Interest Income	115,000	36,042	241,027	(126,027)	210
Net Change in Fair Value	0	15,056	32,081	(32,081)	100
<i>Investment Income Totals</i>	115,000	51,098	273,108	(158,108)	237%
REVENUE TOTALS	21,066,390	1,438,447	13,040,541	8,025,849	62%

Village of Roselle
 General Fund Income Statement
 For the period ending July 31, 2023

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
EXPENDITURES					
Elected Officials	\$149,730	\$15,899	\$90,203	\$59,527	60%
Administration	1,064,085	168,055	623,110	440,975	59%
Finance	526,440	36,157	297,729	228,711	57%
Community Development	844,395	44,311	358,218	486,177	42%
Police	9,514,670	747,700	5,308,372	4,206,298	56%
Fire	5,983,570	444,011	3,277,749	2,705,821	55%
Fire & Police Commission	27,590	308	23,484	4,106	85%
Public Works	2,933,345	182,965	1,382,452	1,550,893	47%
EXPENDITURES TOTALS	21,043,825	1,639,406	11,361,318	9,682,507	54%
Fund 10 - General Fund Totals					
REVENUE TOTALS	21,066,390	1,438,447	13,040,541	8,025,849	62%
EXPENDITURES TOTALS	21,043,825	1,639,406	11,361,318	9,682,507	54%
Fund 10 - General Fund Net Gain (Loss)	22,565	(200,959)	1,679,224	1,656,659	

Village of Roselle
 General Capital Projects Fund Balance Sheet
 As of July 31, 2023

Classification	Current YTD Balance
ASSETS	
<i>Current Assets</i>	
Cash	1,317,828
Investments	236,948
	1,554,775
<i>Current Receivables</i>	
Utility Taxes Receivable	214,201
Interest Receivable	5,343
	219,544
	ASSETS TOTALS 1,774,319
 LIABILITIES AND FUND EQUITY	
LIABILITIES	
<i>Current Liabilities</i>	
Deferred Revenue	1,464
Accounts Payable	60,000
Retainage Payable	55,830
	117,294
	LIABILITIES TOTALS 117,294
 FUND EQUITY	
Fund Balance	1,580,138
	DECEMBER 31, 2022 FUND BALANCE 1,580,138
Fund Revenues	942,947
Fund Expenditures	866,059
	CURRENT FUND BALANCE 1,657,026
	LIABILITIES AND FUND EQUITY 1,774,319

Village of Roselle
General Capital Projects Fund Income Statement
For the period ending July 31, 2023

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUE					
<i>Local Taxes</i>					
Utility Tax - Gas	\$600,000	\$17,984	\$355,717	\$244,283	59
Utility Tax - Electric	650,000	50,747	341,163	308,837	53
Simplified Telecom Tax	220,000	24,674	170,728	49,272	78
<i>Local Taxes Totals</i>	<u>1,470,000</u>	<u>93,405</u>	<u>867,608</u>	<u>602,392</u>	<u>59%</u>
<i>Charges For Services</i>					
Misc Reimb - Public Works	93,925	0	33,657	60,268	36
<i>Charges For Services Totals</i>	<u>93,925</u>	<u>0</u>	<u>33,657</u>	<u>60,268</u>	<u>36%</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	5,676	41,720	(26,720)	278
Net Change in Fair Value	0	(1,615)	(38)	38	100
<i>Investment Income Totals</i>	<u>15,000</u>	<u>4,061</u>	<u>41,682</u>	<u>(26,682)</u>	<u>278%</u>
REVENUE TOTALS	<u>1,579,625</u>	<u>97,466</u>	<u>942,947</u>	<u>636,678</u>	<u>60%</u>
EXPENDITURES					
<i>Other Charges</i>					
IRMA Charges	31,920	62,350	62,350	(30,430)	2
IRMA Deductible	17,000	0	0	17,000	0
Senior Tax Refund	4,000	0	2,465	1,535	1
<i>Other Charges Totals</i>	<u>52,920</u>	<u>62,350</u>	<u>64,815</u>	<u>(11,895)</u>	<u>122%</u>
<i>Interfund Transfers</i>					
Transfer to Debt Service Fund	187,865	15,655	109,590	78,275	1
<i>Interfund Transfers Totals</i>	<u>187,865</u>	<u>15,655</u>	<u>109,590</u>	<u>78,275</u>	<u>58%</u>
<i>Capital Improvements</i>					
Buildings	950,975	500	531,708	419,267	1
Streets	425,000	76,610	95,132	329,868	0
Storm Sewers	500,000	0	63,345	436,655	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>77,110</u>	<u>691,655</u>	<u>1,238,320</u>	<u>36%</u>
EXPENDITURES TOTALS	<u>2,170,760</u>	<u>155,115</u>	<u>866,059</u>	<u>1,304,701</u>	<u>40%</u>
Fund 41 - General Capital Projects Fund Totals					
REVENUE TOTALS	1,579,625	97,466	942,947	636,678	60%
EXPENDITURES TOTALS	2,170,760	155,115	866,059	1,304,701	40%
Fund 41 - General Capital Projects Fund Net Gain (Loss)	(591,135)	(57,649)	76,888	668,023	

Village of Roselle
Water/Sewer Operating Fund Balance Sheet
As of July 31, 2023

Classification	Current YTD Balance
ASSETS	
<i>Current Assets</i>	
Cash	1,055,819
Investments	1,905,786
<i>Current Assets Totals</i>	2,961,605
<i>Current Receivables</i>	
Interest Receivable	6,124
A/R Utilities	1,222,297
Prepays	1,496,158
<i>Current Receivables Totals</i>	2,724,579
Capital Assets	40,205,442
ASSETS TOTALS	45,891,627
LIABILITIES AND FUND EQUITY	
LIABILITIES	
<i>Current Liabilities</i>	
Salaries Payable	61,050
Deferred Revenue	1,960
Accounts Payable	322,329
Due to Others	34,865
<i>Current Liabilities Totals</i>	420,204
Non-Current Liabilities	2,290,492
LIABILITIES TOTALS	2,710,697
FUND EQUITY	
Fund Balance	42,673,764
DECEMBER 31, 2022 NET POSITION	42,673,764
Fund Revenues	4,578,521
Fund Expenses	4,071,356
CURRENT NET POSITION	43,180,930
LIABILITIES AND FUND EQUITY	45,891,627

Village of Roselle
Water/Sewer Operating
For the period ending July 31, 2023

Account Description	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUE					
<i>Fees</i>					
Water Sales	\$4,514,515	\$487,134	\$2,682,413	\$1,832,102	59
Sewer Sales	2,872,695	300,683	1,755,761	1,116,934	61
<i>Fees Totals</i>	<u>7,387,210</u>	<u>787,817</u>	<u>4,438,175</u>	<u>2,949,036</u>	<u>60%</u>
<i>Fines</i>					
Utility Billing Late Fees	85,000	7,453	52,227	32,773	61
Turn On Fees	3,000	175	1,850	1,150	62
Red Tag Fees	9,500	855	5,040	4,460	53
<i>Fines Totals</i>	<u>97,500</u>	<u>8,483</u>	<u>59,117</u>	<u>38,383</u>	<u>61%</u>
<i>Charges For Service</i>					
Misc Reimbursement	1,000	0	7,570	(6,570)	757
Meter Sales	15,000	2,925	12,775	2,225	85
<i>Charges For Service Totals</i>	<u>16,000</u>	<u>2,925</u>	<u>20,345</u>	<u>(4,345)</u>	<u>127%</u>
<i>Other Income</i>					
Sale of Assets	500	0	2,815	(2,315)	563
Miscellaneous Income	165	415	415	(250)	252
IRMA - Other	100	0	2,125	(2,025)	2,125
<i>Other Income Totals</i>	<u>765</u>	<u>415</u>	<u>5,355</u>	<u>(4,590)</u>	<u>700%</u>
<i>Investment Income</i>					
Interest Income	50,000	13,903	47,645	2,355	95
Net Change in Fair Value	0	5,811	7,884	(7,884)	100
<i>Investment Income Totals</i>	<u>50,000</u>	<u>19,715</u>	<u>55,530</u>	<u>(5,530)</u>	<u>111%</u>
REVENUE TOTALS	<u>7,551,475</u>	<u>819,355</u>	<u>4,578,521</u>	<u>2,972,954</u>	<u>61%</u>
EXPENSE					
Water	4,616,705	492,769	2,502,082	2,114,623	54%
Sewer	3,496,230	363,396	1,569,274	1,926,956	45%
EXPENSE TOTALS	<u>8,112,935</u>	<u>856,165</u>	<u>4,071,356</u>	<u>4,041,579</u>	<u>50%</u>
Fund 51 - Water/Sewer Operating Totals					
REVENUE TOTALS	<u>7,551,475</u>	<u>819,355</u>	<u>4,578,521</u>	<u>2,972,954</u>	<u>61%</u>
EXPENSE TOTALS	<u>8,112,935</u>	<u>856,165</u>	<u>4,071,356</u>	<u>4,041,579</u>	<u>50%</u>
Fund 51 - Water/Sewer Operating Net Gain (Loss)	<u>(561,460)</u>	<u>(36,811)</u>	<u>507,166</u>	<u>1,068,626</u>	

Village of Roselle
Investments
July 31, 2023

Purchase Date	CUSIP	Maturity Date	Description	Rate/ Yield	Cost	Fair Value	Par Value
Certificates of Deposit							
8/18/2021	215577006	8/18/2023	CD - Itasca Bank & Trust	0.900%	\$ 110,299.16	\$ 110,299.16	\$ 110,299.16
6/7/2023	509236	6/7/2024	CD - First Eagle Bank	4.000%	237,161.33	237,161.33	237,161.33
11/29/2018	856283G67	11/29/2023	CD - State Bank India	3.550%	50,000.00	49,725.00	50,000.00
3/29/2016	38148P3A3	12/12/2023	CD - Goldman Sachs	3.550%	250,715.02	248,472.50	250,000.00
12/28/2018	06063HBA0	12/28/2023	CD - Bank of Baroda	3.500%	250,000.00	248,235.00	250,000.00
12/28/2018	949763WA0	12/28/2023	CD - Wells Fargo Bank	3.500%	50,000.00	49,652.00	50,000.00
1/4/2019	856285NS6	1/4/2024	CD - State Bank of India	3.500%	200,000.00	198,520.00	200,000.00
1/22/2019	61690UDA5	1/10/2024	CD - Morgan Stanley Bank	3.350%	250,216.44	247,912.50	250,000.00
3/30/2020	05465DAK4	3/26/2024	CD - Axos Bank	1.650%	250,333.39	244,060.00	250,000.00
4/3/2020	33646CLZ5	6/24/2024	CD - First Source Bank	1.350%	180,000.00	173,984.40	180,000.00
6/28/2019	14042TAY3	6/26/2024	CD - Capital One	2.300%	250,000.00	243,057.50	250,000.00
8/25/2019	61760AS75	8/8/2024	CD - Morgan Stanley Bank	2.200%	250,588.08	241,910.00	250,000.00
10/28/2019	949763L95	10/17/2024	CD - Wells Fargo Bank	2.050%	200,353.00	191,964.00	200,000.00
10/30/2019	7954504Z5	10/30/2024	CD - Sallie Mae Bank	1.900%	150,000.00	143,530.50	150,000.00
3/30/2023	15987UBA5	3/28/2025	CD - Charles Schwab	5.050%	250,000.00	248,470.00	250,000.00
3/31/2023	23204HNV6	3/31/2026	CD - Customers Bank	5.000%	250,000.00	248,155.00	250,000.00
5/5/2023	38644ACF4	5/5/2027	Grand River Bank MI	4.250%	250,000.00	242,510.00	250,000.00
11/8/2022	254673Y67	11/8/2027	CD - Discover Bank	4.900%	245,000.00	242,929.75	245,000.00
4/14/2023	05580AY24	4/14/2028	BMW Bank North America	4.400%	250,000.00	242,052.50	250,000.00
4/28/2023	00257TBM7	4/28/2028	Abacus Federal Savings Bank	4.650%	250,000.00	247,185.00	250,000.00
5/5/2023	90355GDB9	5/5/2028	UBS Bank USA	4.450%	250,000.00	242,372.50	250,000.00
					\$ 4,424,666.42	\$ 4,342,158.64	\$ 4,422,460.49
Municipal Bonds							
10/12/2021	6817126X8	4/15/2024	GO Bond - Omaha Nebraska	0.635%	225,054.71	217,437.75	225,000.00
11/6/2020	775080FQ2	11/1/2024	GO Bond - Rogers Arkansas	3.728%	517,850.14	488,990.00	500,000.00
10/1/2019	77316QWX3	12/15/2024	GO Bond - Rockford	3.900%	253,847.96	244,155.00	250,000.00
12/21/2020	64971WTA8	2/1/2025	GO Bond - NY City Transitional Fin	2.750%	505,332.30	471,130.10	490,000.00
1/26/2022	897404SZ3	5/1/2025	GO Bond - Troy MI School District	0.793%	196,138.00	185,072.00	200,000.00
6/23/2021	341271AD6	7/1/2025	GO Bond - Florida State Board Adm	1.258%	398,433.34	365,766.05	395,000.00
8/3/2022	4423315V2	3/1/2026	GO Bond - City of Houston	2.130%	385,632.00	371,660.00	400,000.00
5/20/2022	57419TVU2	3/1/2026	Rev Bond - Maryland Com Dev	1.550%	373,944.00	362,656.00	400,000.00
12/2/2021	914119U67	6/1/2026	Rev Bond - Univ of Cincinnati	2.262%	678,715.46	658,794.80	710,000.00
12/5/2022	39317QCH9	12/1/2026	Rev Bond - Green Ohio Learning	1.250%	260,346.35	263,396.65	295,000.00
3/3/2023	231266MN4	11/1/2027	Rev Bond - Curators of the Univ Mo	2.012%	244,370.50	246,815.25	275,000.00
11/3/2022	830728VE8	12/1/2027	GO Bond - Skokie IL	2.037%	130,896.00	133,167.00	150,000.00
					\$ 4,170,560.76	\$ 4,009,040.60	\$ 4,290,000.00
U.S. Treasuries							
10/26/2021	912828T91	10/31/2023	US Treasury - 0.40%	0.400%	249,985.63	241,807.81	244,000.00
10/26/2021	912828X70	4/30/2024	US Treasury - 0.50%	0.500%	247,943.83	233,081.02	239,000.00
10/26/2021	912828YM6	10/31/2024	US Treasury - 0.65%	0.650%	249,150.94	231,932.11	243,000.00
10/26/2021	9128285ZL7	4/30/2025	US Treasury - 0.80%	0.800%	250,269.38	234,404.30	254,000.00
10/26/2021	91282CAT8	10/31/2025	US Treasury - 0.90%	0.900%	250,434.45	232,464.53	257,000.00
5/6/2022	91282CBW0	4/30/2026	US Treasury - 2.844%	0.750%	249,775.20	244,461.05	271,000.00
					\$ 1,497,559.43	\$ 1,418,150.82	\$ 1,508,000.00
U.S. Agencies							
8/24/2022	3130ASRJ0	8/8/2025	FHLB	4.100%	225,000.00	220,367.25	225,000.00
9/9/2020	3134GWC87	9/9/2025	FHLMC	0.550%	250,000.00	227,880.00	250,000.00
10/28/2021	3130APGL3	10/28/2026	FHLB	0.500%	500,000.00	453,690.00	500,000.00
4/29/2022	3130ARQQ7	4/29/2027	FHLB	3.400%	250,000.00	236,947.50	250,000.00
11/1/2022	3134GXS81	5/17/2027	FHLMC	3.000%	390,000.00	386,308.00	400,000.00
					\$ 1,615,000.00	\$ 1,525,192.75	\$ 1,625,000.00
Corporate Bonds							
11/5/2021	38150AJC0	5/5/2024	Goldman Sachs Group	1.100%	115,000.00	109,881.35	115,000.00
5/16/2022	17330FYY1	5/16/2024	Citigroup Global Markets	3.500%	239,000.00	233,534.07	239,000.00
8/31/2021	38150AHK4	8/31/2024	Goldman Sachs Group	0.800%	220,000.00	205,902.40	220,000.00
1/31/2022	17330ACW0	1/31/2025	Citigroup Global Markets	1.500%	775,000.00	714,232.25	775,000.00

Village of Roselle

Investments

July 31, 2023

1/31/2023	48133PED1	1/31/2025	JP Morgan Chase	5.050%	250,000.00	246,212.50	250,000.00
3/8/2022	38150AKR5	2/24/2025	Goldman Sachs Group	2.050%	297,237.50	279,117.30	301,000.00
11/17/2022	17330YJ68	11/17/2025	Citigroup Global Markets	6.000%	135,000.00	131,788.35	135,000.00
4/13/2023	808513BF1	3/11/2026	Charles Schwab Corp	0.900%	528,156.00	533,040.00	600,000.00
					\$ 2,559,393.50	\$ 2,453,708.22	\$ 2,635,000.00

Distribution by Fund		
Certificates of Deposit		
10	General Fund	\$ 1,118,831.25
21	MFT	\$ 242,372.50
23	Equipment Replacement Fund	\$ 1,259,502.39
422	TIF #2	\$ 248,470.00
423	TIF #3	\$ 248,155.00
51	Water/Sewer Operating Fund	\$ 248,472.50
52	Water/Sewer Equip Repl Fund	\$ 243,057.50
53	Water/Sewer Capital Fund	\$ 733,297.50
		\$ 4,342,158.64
Municipal Bonds		
10	General Fund	\$ 1,895,992.45
23	Equipment Replacement Fund	\$ 620,933.05
51	Water/Sewer Operating Fund	\$ 471,130.10
52	Water/Sewer Equip Repl Fund	\$ 371,660.00
53	Water/Sewer Capital Fund	\$ 649,325.00
		\$ 4,009,040.60
U.S. Treasuries		
10	General Fund	\$ 486,268.86
53	Water/Sewer Capital Fund	\$ 931,881.96
		\$ 1,418,150.82
U.S. Agencies		
10	General Fund	\$ 386,308.00
41	General Capital Projects Fund	\$ 236,947.50
51	Water/Sewer Operating Fund	\$ 227,880.00
53	Water/Sewer Capital Fund	\$ 453,690.00
62	Compensated Absences	\$ 220,367.25
		\$ 1,525,192.75
Corporate Bonds		
10	General Fund	\$ 1,098,372.45
31	Debt Service Fund	\$ 51,475.60
422	TIF #2	\$ 109,881.35
51	Water/Sewer Operating Fund	\$ 1,193,978.82
		\$ 2,453,708.22

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

Month Accrued	Month 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	293,544.04	22,328.01	8.2%
March	June	220,029.36	258,376.62	263,216.62	265,784.44	230,257.37	307,247.89	313,727.70	340,572.84	26,845.14	8.6%
April	July	209,890.24	245,287.25	246,028.53	289,843.11	217,988.23	302,806.73	323,519.80	319,565.26	(3,954.54)	-1.2%
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	1,257,435.43	50,968.16	
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	(3,064,824.57)		
Increase (Decrease) From Prior Fiscal Year		357,503.26	190,246.71	153,464.21	288,911.44	(303,720.88)	759,486.76	423,598.58	(2,934,782.53)		
								1,206,467.27	1,257,435.43		4.2%

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	550,793.02	(176,007.84)	-24.2%
May	June	148,413.19	157,783.28	144,223.13	142,754.42	142,153.20	336,073.83	213,502.20	258,271.06	44,768.86	21.0%
June	July	211,810.37	208,727.98	195,003.54	213,485.62	225,733.38	301,488.65	360,428.09	344,095.03	(16,333.06)	-4.5%
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	2,351,625.83	(178,915.38)	
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	(838,224.17)		
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	(1,379,378.52)		
								2,530,541.21	2,351,625.83		-7.1%

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

Liability Month	Disbursement 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	67,691.49	1,009.82	1.5%
March	June	45,972.62	50,985.96	53,850.03	62,496.60	71,978.49	75,682.88	78,207.05	83,731.30	5,524.25	7.1%
April	July	44,778.00	43,783.91	46,998.61	59,153.94	76,199.50	68,761.71	62,631.59	70,058.46	7,426.87	11.9%
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	294,947.71	18,359.67	
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	(628,432.29)		
Increase (Decrease) from Prior Fiscal Year		46,584.92	35,922.87	79,874.23	99,386.74	248,380.90	(141,627.80)	53,158.95	(633,025.27)		
								276,588.04	294,947.71		6.6%

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

Month Accrued	Month 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	32,430.39	(734.25)	-2.2%
April	June	9,981.39	12,380.38	12,610.13	19,551.01	0.00	29,885.00	36,350.92	33,511.54	(2,839.38)	-7.8%
May	July	9,919.70	12,570.76	12,085.19	19,007.26	0.00	24,979.92	32,467.54	33,775.95	1,308.41	4.0%
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	161,406.30	5,017.69	
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	(264,578.70)		
Increase (Decrease) From Prior Fiscal Year		36,244.02	12,606.92	34,429.45	58,788.27	(66,687.68)	166,143.03	54,726.67	(214,558.44)		
								156,388.61	161,406.30		3.2%

**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	46,662.23	\$4,591.62	10.9%
February	21,298.82	26,881.72	29,171.19	34,462.76	36,834.91	34,297.43	40,084.89	43,272.87	\$3,187.98	8.0%
March	24,243.22	31,372.99	34,370.82	41,286.71	29,957.64	43,107.73	47,056.45	48,866.05	\$1,809.60	3.8%
April	24,452.96	30,988.58	33,033.95	39,393.07	19,892.18	43,212.26	47,198.70	48,221.54	\$1,022.84	2.2%
May	25,157.65	32,050.90	35,184.17	43,299.27	24,742.99	47,300.03	51,061.33	50,986.12	(\$75.21)	-0.1%
June	30,820.54	32,221.76	35,624.39	42,448.13	35,463.42	48,813.48	48,966.41	46,589.73	(\$2,376.68)	-4.9%
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			
Total	\$332,476.79	\$368,759.50	\$424,809.89	\$487,299.56	\$405,891.47	\$529,779.25	\$562,604.67	\$284,598.54	\$8,160.15	
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	(\$314,511.46)		
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	(278,006.13)		
							\$276,438.39	\$284,598.54		3.0%

**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	18,327.59	(\$29,549.03)	-61.7%
May	June	17,067.24	19,378.29	18,197.88	28,426.53	10,326.96	18,948.06	35,745.23	37,586.46	\$1,841.23	5.2%
June	July	10,676.39	13,649.93	11,224.22	4,459.68	23,256.22	21,064.01	25,408.88	17,984.12	(\$7,424.76)	-29.2%
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	\$268,277.35	(\$58,728.63)	
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	(\$331,722.65)		
								\$327,005.98	\$268,277.35		-18.0%

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

Accrual Month	Month 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	41,757.45	(\$1,221.64)	-2.8%
May	June	45,570.19	44,488.52	43,991.68	40,162.71	39,232.14	41,207.93	48,693.06	41,763.75	(\$6,929.31)	-14.2%
June	July	61,948.01	58,468.54	61,913.48	47,367.22	59,442.51	66,186.86	55,667.08	50,747.25	(\$4,919.83)	-8.8%
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	\$286,871.09	(\$18,807.85)	
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)	(\$363,128.91)		
								\$305,678.94	\$286,871.09		-6.2%

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

Accrual Month	Month 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	23,400.37	\$74.16	0.3%
March	June	69,428.92	58,106.20	52,721.77	40,548.46	36,784.66	30,531.24	24,450.04	25,756.30	\$1,306.26	5.3%
April	July	64,671.99	54,224.31	49,325.14	39,151.71	35,444.10	25,585.61	25,079.82	24,673.56	(\$406.26)	-1.6%
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	\$98,258.49	\$1,202.62	
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	(\$121,741.51)		
Increase (Decrease) From Prior Fiscal Year		(106,619.06)	(101,126.93)	(73,212.50)	(106,535.29)	(76,161.77)	(69,103.85)	(29,596.87)	(203,514.07)		
								\$97,055.87	\$98,258.49		1.2%

Village of Roselle
Motor Fuel Tax Fund
For the period ending July 31, 2023

FUND 21 - MOTOR FUEL TAX FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
GRANTS						
2111250	44010 MOTOR FUEL TAX	943,360	85,889	555,519	(387,841)	59%
TOTAL GRANTS		<u>943,360</u>	<u>85,889</u>	<u>555,519</u>	<u>(387,841)</u>	<u>59%</u>
INVESTMENT INCOME						
2111260	46010 INVESTMENT INCOME	7,000	3,728	16,699	9,699	239%
2111260	46020 NET CHANGE IN FAIR VALUE	-	1,205	(2,064)	(2,064)	
TOTAL INVESTMENT INCOME		<u>7,000</u>	<u>4,933</u>	<u>14,635</u>	<u>7,635</u>	<u>209%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 950,360</u>	<u>\$ 90,822</u>	<u>\$ 570,154</u>	<u>\$ (380,206)</u>	<u>60%</u>
EXPENDITURES AND OTHER FINANCING USES						
STREET IMPROVEMENTS						
2140580	72010 STREETS	1,105,000	272,164	272,164	832,836	25%
TOTAL STREET IMPROVEMENTS		<u>1,105,000</u>	<u>272,164</u>	<u>272,164</u>	<u>832,836</u>	<u>0</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 1,105,000</u>	<u>\$ 272,164</u>	<u>\$ 272,164</u>	<u>\$ 832,836</u>	<u>\$ 0</u>
NET CHANGE IN FUND BALANCE		(154,640)	(181,342)	297,990		
BEGINNING FUND BALANCE				514,655		
ENDING FUND BALANCE				812,645		

Village of Roselle
Tourism Fund
For the period ending July 31, 2023

FUND 220 - TOURISM FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
LOCAL TAXES						
22011220 41310	HOTEL/MOTEL TAX	\$ 124,145	\$ 12,267	\$ 50,229	\$ (73,916)	40%
TOTAL LOCAL TAXES		<u>124,145</u>	<u>12,267</u>	<u>50,229</u>	<u>(73,916)</u>	<u>40%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 124,145</u>	<u>\$ 12,267</u>	<u>\$ 50,229</u>	<u>\$ (73,916)</u>	<u>40%</u>
EXPENDITURES AND OTHER FINANCING USES						
PERSONNEL						
22020510 60100	REGULAR SALARIES	\$ 15,525	\$ 1,108	\$ 7,759	\$ 7,766	50%
22020510 60450	GROUP INSURANCE	400	208	1,270	(870)	318%
22020510 60500	FICA	970	66	467	503	48%
22020510 60550	MEDICARE	225	16	109	116	48%
22020510 60600	IMRF	1,250	86	606	644	49%
TOTAL PERSONNEL		<u>18,370</u>	<u>1,485</u>	<u>10,211</u>	<u>8,159</u>	<u>56%</u>
CONTRACTUAL						
22020520 61270	OTHER PROFESSIONAL SERVICES	4,000	-	-	4,000	0%
22020520 61710	MEMBERSHIP FEES	17,435	-	11,025	6,410	63%
TOTAL CONTRACTUAL		<u>21,435</u>	<u>-</u>	<u>11,025</u>	<u>10,410</u>	<u>51%</u>
OTHER CHARGES						
22020540 63330	SPECIAL EVENTS	58,000	350	7,936	50,064	14%
22020540 63340	CONTRIBUTIONS TO OTHERS	26,340	-	18,000	8,340	68%
TOTAL OTHER CHARGES		<u>84,340</u>	<u>350</u>	<u>25,936</u>	<u>58,404</u>	<u>31%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 124,145</u>	<u>\$ 1,835</u>	<u>\$ 47,172</u>	<u>\$ 76,973</u>	<u>38%</u>
NET CHANGE IN FUND BALANCE		-	10,432	3,057		
BEGINNING FUND BALANCE				-		
ENDING FUND BALANCE				3,057		

Village of Roselle
Foreign Fire Fund
For the period ending July 31, 2023

FUND 26 - FOREIGN FIRE FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
STATE SHARED TAXES						
2611215	41255 FOREIGN FIRE INSURANCE TAX	\$ 50,000	\$ -	\$ -	\$ (50,000)	0%
TOTAL STATE SHARED TAXES		<u>50,000</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>	<u>0%</u>
INVESTMENT INCOME						
2611260	46010 INVESTMENT INCOME	3,000	544	4,265	1,265	142%
TOTAL INVESTMENT INCOME		<u>3,000</u>	<u>544</u>	<u>4,265</u>	<u>1,265</u>	<u>142%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 53,000</u>	<u>\$ 544</u>	<u>\$ 4,265</u>	<u>\$ (48,735)</u>	<u>8%</u>
EXPENDITURES AND OTHER FINANCING USES						
CONTRACTUAL						
2630520	61650 TELEPHONE	\$ 1,600	\$ 134	\$ 929	\$ 671	58%
2630520	61710 MEMBERSHIP FEES	180	-	259	(79)	144%
2630520	61790 OTHER CONTRACTUAL	100	-	-	100	0%
TOTAL CONTRACTUAL		<u>1,880</u>	<u>134</u>	<u>1,188</u>	<u>692</u>	<u>63%</u>
COMMODITIES						
2630530	62280 SMALL EQUIPMENT	28,000	-	36,214	(8,214)	129%
2630530	62340 FOOD & COFFEE SUPPLIES	5,000	-	2,252	2,748	45%
2630530	62390 OTHER COMMODITIES	1,000	-	-	1,000	0%
TOTAL COMMODITIES		<u>34,000</u>	<u>-</u>	<u>38,465</u>	<u>(4,465)</u>	<u>113%</u>
OTHER CHARGES						
2630540	63150 AWARDS & RECOGNITION	3,000	-	812	2,188	27%
TOTAL OTHER CHARGES		<u>3,000</u>	<u>-</u>	<u>812</u>	<u>2,188</u>	<u>27%</u>
CAPITAL OUTLAY						
2630550	65150 OTHER MACH/EQUIPMENT	50,000	-	-	-	0%
TOTAL CAPITAL OUTLAY		<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 88,880</u>	<u>\$ 134</u>	<u>\$ 40,466</u>	<u>\$ (1,586)</u>	<u>46%</u>
NET CHANGE IN FUND BALANCE		(35,880)	410	(36,201)		
BEGINNING FUND BALANCE				167,557		
ENDING FUND BALANCE				131,356		

Village of Roselle
Gary Avenue Business District Fund
For the period ending July 31, 2023

FUND 28 - GARY AVENUE BUSINESS DISTRICT FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
LOCAL TAXES						
2811220 41305	BUSINESS DISTRICT SALES TAX	\$ 30,000	\$ 1,564	\$ 9,133	\$ (20,867)	30%
2811220 41310	BUSINESS DISTRICT HOTEL TAX	50,000	2,421	13,911	(36,089)	28%
TOTAL LOCAL TAXES		<u>80,000</u>	<u>3,985</u>	<u>23,044</u>	<u>(56,956)</u>	<u>29%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 80,000</u>	<u>\$ 3,985</u>	<u>\$ 23,044</u>	<u>\$ (56,956)</u>	<u>29%</u>
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
2820540 63206	BUSINESS TAX DISTRIBUTIONS	50,000	-	7,378	42,622	15%
2820540 63207	SALES TAX DISTRIBUTIONS	30,000	1,564	5,128	24,872	17%
TOTAL OTHER CHARGES		<u>80,000</u>	<u>1,564</u>	<u>12,506</u>	<u>67,494</u>	<u>16%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 80,000</u>	<u>\$ 1,564</u>	<u>\$ 12,506</u>	<u>\$ 67,494</u>	<u>16%</u>
NET CHANGE IN FUND BALANCE		-	2,421	10,538		
BEGINNING FUND BALANCE				-		
ENDING FUND BALANCE				10,538		

Village of Roselle
 Irving Park Rd Business District Fund
 For the period ending July 31, 2023

FUND 29 - IRVING PARK RD BUSINESS DISTRICT FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
LOCAL TAXES						
2911215	41215 BUSINESS DISTRICT SALES TAX	\$ 400,000	\$ 26,691	\$ 271,288	\$ (128,712)	68%
TOTAL LOCAL TAXES		<u>400,000</u>	<u>26,691</u>	<u>271,288</u>	<u>(128,712)</u>	<u>68%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 400,000</u>	<u>\$ 26,691</u>	<u>\$ 271,288</u>	<u>\$ (128,712)</u>	<u>68%</u>
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
2920540	63207 SALES TAX DISTRIBUTIONS	400,000	26,691	110,829	289,171	28%
TOTAL OTHER CHARGES		<u>400,000</u>	<u>26,691</u>	<u>110,829</u>	<u>289,171</u>	<u>28%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 400,000</u>	<u>\$ 26,691</u>	<u>\$ 110,829</u>	<u>\$ 289,171</u>	<u>28%</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 July 31, 2023

FUND 295 - SIDEWALK FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
FEES						
29511225	42031 SIDEWALK FEES	\$ 1,510	\$ -	\$ 3,183	\$ 1,673	211%
TOTAL FEES		<u>1,510</u>	<u>-</u>	<u>3,183</u>	<u>1,673</u>	<u>211%</u>
INVESTMENT INCOME						
29511260	46010 INVESTMENT INCOME	\$ 300	\$ 157	\$ 1,008	\$ 708	336%
TOTAL INVESTMENT INCOME		<u>300</u>	<u>157</u>	<u>1,008</u>	<u>708</u>	<u>336%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 1,810</u>	<u>\$ 157</u>	<u>\$ 4,190</u>	<u>\$ 2,380</u>	<u>232%</u>
NET CHANGE IN FUND BALANCE		1,810	157	4,190		
BEGINNING FUND BALANCE				30,069		
ENDING FUND BALANCE				34,259		

Village of Roselle
Debt Service Fund
For the period ending July 31, 2023

FUND 31 - DEBT SERVICE FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
PROPERTY TAXES						
3111205	41085 DUPAGE - 2016 LIMITED BONDS	\$ 225,505	\$ 2,074	\$ 124,188	\$ (101,317)	55%
3111205	41090 COOK - 2016 LIMITED BONDS	39,795	-	31,207	(8,588)	78%
TOTAL PROPERTY TAXES		265,300	2,074	155,395	(109,905)	59%
INVESTMENT INCOME						
3111260	46010 INVESTMENT INCOME	2,000	1,796	8,098	6,098	405%
3111260	46020 NET CHANGE IN FAIR VALUE	-	(58)	146	146	
TOTAL INVESTMENT INCOME		2,000	1,737	8,243	6,243	412%
INTERFUND TRANSFERS						
3111275	49015 TRANS FROM GENERAL CAPITAL	187,865	15,655	109,590	(78,275)	58%
3111275	49065 TRANS FROM W/S CAPITAL	80,515	6,710	46,965	(33,550)	58%
TOTAL INTERFUND TRANSFERS		268,380	22,365	156,555	(111,825)	58%
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 535,680	\$ 26,176	\$ 320,193	\$ (215,487)	60%
EXPENDITURES AND OTHER FINANCING USES						
2016 LIMITED TAX BONDS						
31401140	64140 2016 DEBT PRINCIPAL	\$ 250,000	\$ -	\$ -	\$ 250,000	0%
31401140	64145 2016 DEBT INTEREST	15,300	-	7,650	7,650	50%
31401140	64148 2016 DEBT ADMIN FEE	475	-	475	-	100%
TOTAL 2016 LIMITED TAX BONDS		265,775	-	8,125	257,650	3%
2018 GO REFUNDING BONDS						
31401240	64140 2016 DEBT PRINCIPAL	210,000	-	28,950	181,050	14%
31401240	64145 2016 DEBT INTEREST	57,900	-	-	57,900	0%
31401240	64148 2016 DEBT ADMIN FEE	475	-	-	475	0%
TOTAL 2018 GO REFUNDING BONDS		268,375	-	28,950	239,425	11%
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 534,150	\$ -	\$ 37,075	\$ 497,075	7%
NET CHANGE IN FUND BALANCE		1,530	26,176	283,118		
BEGINNING FUND BALANCE				236,491		
ENDING FUND BALANCE				519,609		

Village of Roselle
TIF #4 East Irving Park Road Debt Service Fund
For the period ending July 31, 2023

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

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
INVESTMENT INCOME						
32411260	46010 INVESTMENT INCOME	-	-	712	712	#DIV/0!
TOTAL INVESTMENT INCOME		-	-	712	712	0%
INTERFUND TRANSFERS						
32411275	49041 TRANSFER FROM TIF #4	211,160	17,597	123,175	(87,985)	58%
TOTAL INTERFUND TRANSFERS		211,160	17,597	123,175	(87,985)	58%
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 211,160	\$ 17,597	\$ 123,887	\$ (87,273)	59%
EXPENDITURES AND OTHER FINANCING USES						
2022 TIF BONDS						
32420540	64216 2022 DEBT PRINCIPAL	\$ -	\$ -	\$ -	-	0%
32420540	64217 2022 DEBT INTEREST	210,685	-	135,439	75,246	64%
32420540	64219 2022 DEBT ADMIN FEE	475	475	475	-	100%
TOTAL 2022 TIF BONDS		211,160	475	135,914	75,246	64%
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 211,160	\$ 475	\$ 135,914	\$ 75,246	64%
NET CHANGE IN FUND BALANCE		-	17,122	(12,027)		
BEGINNING FUND BALANCE					-	
ENDING FUND BALANCE					(12,027)	

Village of Roselle
Equipment Replacement Fund
For the period ending July 31, 2023

FUND 23 - EQUIPMENT REPLACEMENT FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
OTHER CHARGES						
2311245 43010	SALE OF ASSETS - GENERAL	\$ 8,000	\$ -	\$ 62,694	\$ -	784%
2311245 43011	SALE OF ASSETS - PUBLIC SAFETY	18,000	-	4,751	-	26%
TOTAL OTHER CHARGES		<u>26,000</u>	<u>-</u>	<u>67,445</u>	<u>-</u>	<u>259%</u>
INVESTMENT INCOME						
2311260 46010	INVESTMENT INCOME	30,000	6,506	32,726	2,726	109%
2311260 46020	NET CHANGE IN FAIR VALUE	-	4,253	14,728	14,728	0%
TOTAL INVESTMENT INCOME		<u>30,000</u>	<u>10,760</u>	<u>47,454</u>	<u>17,454</u>	<u>158%</u>
INTERFUND TRANSFERS						
2311275 49010	TRANS FROM GENERAL FUND	550,000	45,834	320,830	(229,170)	58%
2311275 49035	TRANS FROM PARKING LOT OP	8,500	708	4,960	(3,540)	58%
TOTAL INTERFUND TRANSFERS		<u>558,500</u>	<u>46,542</u>	<u>325,790</u>	<u>(232,710)</u>	<u>58%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 614,500</u>	<u>\$ 57,302</u>	<u>\$ 440,689</u>	<u>\$ (215,256)</u>	<u>72%</u>
EXPENDITURES AND OTHER FINANCING USES						
GENERAL VILLAGE CAPITAL OUTLAY						
2320550 65120	AUTO EQUIPMENT	\$ 3,720	\$ 310	\$ 1,860	\$ 1,860	50%
TOTAL GENERAL VILLAGE CAPITAL OUTLAY		<u>3,720</u>	<u>310</u>	<u>1,860</u>	<u>1,860</u>	<u>50%</u>
POLICE DEPARTMENT CAPITAL OUTLAY						
23306550 65120	AUTO EQUIPMENT	188,000	5,074	151,590	36,410	81%
23306550 65145	OFFICE MACH/EQUIPMENT	4,880	407	2,439	2,441	50%
TOTAL POLICE DEPARTMENT CAPITAL OUTLAY		<u>192,880</u>	<u>5,480</u>	<u>154,029</u>	<u>38,851</u>	<u>80%</u>
FIRE DEPARTMENT CAPITAL OUTLAY						
23307550 65120	AUTO EQUIPMENT	1,139,815	-	708,364	431,451	62%
23307550 65145	OFFICE MACH/EQUIPMENT	1,785	149	891	894	50%
TOTAL FIRE DEPARTMENT CAPITAL OUTLAY		<u>1,141,600</u>	<u>149</u>	<u>709,255</u>	<u>432,345</u>	<u>62%</u>
PUBLIC WORKS CAPITAL OUTLAY						
2340550 65120	AUTO EQUIPMENT	806,375	124,796	231,866	574,509	29%
2340550 65145	OFFICE MACH/EQUIPMENT	650	54	323	327	50%
2340550 65150	OTHER MACH/EQUIPMENT	140,000	-	1,306	138,694	1%
TOTAL PUBLIC WORKS CAPITAL OUTLAY		<u>947,025</u>	<u>124,850</u>	<u>233,495</u>	<u>713,530</u>	<u>25%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 2,285,225</u>	<u>\$ 130,789</u>	<u>\$ 1,098,638</u>	<u>\$ 1,186,587</u>	<u>48%</u>
NET CHANGE IN FUND BALANCE		(1,670,725)	(73,487)	(657,949)		
BEGINNING FUND BALANCE					2,549,216	
ENDING FUND BALANCE					1,891,267	

Village of Roselle
Rebuild IL Capital Projects Fund
For the period ending July 31, 2023

FUND 415 - REBUILD IL CAPITAL PROJECTS FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
GRANTS						
41511250	44060 STATE/LOCAL GRANTS	2,222,655	-	-	(2,222,655)	0%
TOTAL GRANTS		<u>2,222,655</u>	<u>-</u>	<u>-</u>	<u>(2,222,655)</u>	<u>0%</u>
INVESTMENT INCOME						
41511260	46010 INVESTMENT INCOME	1,000	2,584	23,683	22,683	2368%
TOTAL INVESTMENT INCOME		<u>1,000</u>	<u>2,584</u>	<u>23,683</u>	<u>22,683</u>	<u>0%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 2,223,655</u>	<u>\$ 2,584</u>	<u>\$ 23,683</u>	<u>\$ (2,199,972)</u>	<u>1%</u>
EXPENDITURES AND OTHER FINANCING USES						
SURFACE TRANSPORTATION PROGRAM						
41540580	72010 STREETS	3,103,540	-	249,696	2,853,844	8%
TOTAL SURFACE TRANSPORTATION PROGRAM		<u>3,103,540</u>	<u>-</u>	<u>249,696</u>	<u>2,853,844</u>	<u>8%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 3,103,540</u>	<u>\$ -</u>	<u>\$ 249,696</u>	<u>\$ 2,853,844</u>	<u>8%</u>
NET CHANGE IN FUND BALANCE		(879,885)	2,584	(226,014)		
BEGINNING FUND BALANCE				854,522		
ENDING FUND BALANCE				628,509		

Village of Roselle
American Rescue Plan Act Capital Projects Fund
For the period ending July 31, 2023

FUND 416 - AMERICAN RESCUE PLAN ACT CAPITAL PROJECTS FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
GRANTS						
41611250	44015 FEDERAL GRANTS	\$ 1,150,000	\$ -	\$ -	\$ -	0%
TOTAL GRANTS		<u>1,150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
INVESTMENT INCOME						
41611260	46010 INVESTMENT INCOME	15,000	10,397	71,651	-	478%
41611260	46020 NET CHANGE IN FAIR VALUE	-	-	-	-	0%
TOTAL INVESTMENT INCOME		<u>15,000</u>	<u>10,397</u>	<u>71,651</u>	<u>-</u>	<u>0%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 1,165,000</u>	<u>\$ 10,397</u>	<u>\$ 71,651</u>	<u>\$ -</u>	<u>0%</u>
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
41620540	63145 ECON DEVELOP INCENTIVES	\$ 150,000	\$ 117	\$ 30,070	\$ 119,930	20%
41620540	63420 LEAD SERVICE LINE REPLACE PRO	-	4,750	4,750	(4,750)	0%
TOTAL OTHER CHARGES		<u>150,000</u>	<u>4,867</u>	<u>34,820</u>	<u>115,180</u>	<u>23%</u>
CAPITAL IMPROVEMENTS						
41640580	72010 STREETS	500,000	-	-	500,000	0%
41640580	72030 WATER MAIN	500,000	-	-	500,000	0%
41640580	72095 OTHER IMPROVEMENTS	-	7,502	93,334	(93,334)	0%
TOTAL CAPITAL IMPROVEMENTS		<u>1,000,000</u>	<u>7,502</u>	<u>93,334</u>	<u>906,666</u>	
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 1,150,000</u>	<u>\$ 12,370</u>	<u>\$ 128,155</u>	<u>\$ 1,021,845</u>	<u>11%</u>
NET CHANGE IN FUND BALANCE		15,000	(1,972)	(56,504)		
BEGINNING FUND BALANCE				44,504		
ENDING FUND BALANCE				(12,000)		

Village of Roselle
TIF #2 Roselle - Nerge Fund
For the period ending July 31, 2023

FUND 422 - TIF #2 ROSELLE - NERGE

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
PROPERTY TAXES						
42211205	41015 COOK - TIF INCREMENT	\$ 250,000	\$ -	\$ 137,202	\$ (112,798)	55%
TOTAL PROPERTY TAXES		<u>250,000</u>	<u>-</u>	<u>137,202</u>	<u>(112,798)</u>	<u>55%</u>
INVESTMENT INCOME						
4211260	46010 INVESTMENT INCOME	3,000	1,737	13,936	10,936	465%
4211260	46020 NET CHANGE IN FAIR VALUE	-	565	(388)	(388)	0%
TOTAL INVESTMENT INCOME		<u>3,000</u>	<u>2,302</u>	<u>13,548</u>	<u>10,548</u>	<u>100%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 253,000</u>	<u>\$ 2,302</u>	<u>\$ 150,750</u>	<u>\$ (102,250)</u>	<u>60%</u>
EXPENDITURES AND OTHER FINANCING USES						
PERSONNEL						
42220510	60100 REGULAR SALARIES	\$ 24,880	\$ 1,944	\$ 14,506	\$ 10,374	58%
42220510	60300 SICK BUY BACK	200	-	202	(2)	0%
42220510	60450 GROUP INSURANCE	3,640	150	1,308	2,332	36%
42220510	60500 FICA	1,510	119	903	607	60%
42220510	60550 MEDICARE	365	28	211	154	58%
42220510	60600 IMRF	2,020	155	1,172	848	58%
TOTAL PERSONNEL		<u>32,615</u>	<u>2,396</u>	<u>18,303</u>	<u>14,312</u>	<u>56%</u>
CONTRACTUAL						
42220520	61100 ATTORNEY	5,000	240	340	4,660	7%
42220520	61250 AUDITING SERVICES	1,730	1,730	1,730	-	100%
42220520	61270 OTHER PROFESSIONAL SERVICES	28,000	361	11,854	16,146	42%
42220520	61630 LEGAL NOTICES	100	-	-	100	0%
42220520	61700 POSTAGE	100	146	146	(46)	146%
TOTAL CONTRACTUAL		<u>34,930</u>	<u>2,478</u>	<u>14,070</u>	<u>20,860</u>	<u>40%</u>
COMMODITIES						
42220530	62120 HARDWARE/SOFTWARE	2,375	-	2,375	-	0%
TOTAL COMMODITIES		<u>2,375</u>	<u>-</u>	<u>2,375</u>	<u>-</u>	<u>0%</u>
OTHER CHARGES						
42220540	63140 PUBLIC RELATIONS	1,050	87	343	707	0%
42220540	63145 ECON DEVEL INCENTIVE	50,000	-	-	50,000	0%
TOTAL OTHER CHARGES		<u>51,050</u>	<u>87</u>	<u>343</u>	<u>50,707</u>	<u>1%</u>
CAPITAL IMPROVEMENTS						
42220580	72010 STREETS	125,000	-	830	124,170	1%
42220580	72095 OTHER IMPROVEMENTS	20,000	-	-	20,000	0%
TOTAL CAPITAL IMPROVEMENTS		<u>145,000</u>	<u>-</u>	<u>830</u>	<u>144,170</u>	<u>1%</u>

Village of Roselle
TIF #2 Roselle - Nerge Fund
For the period ending July 31, 2023

FUND 422 - TIF #2 ROSELLE - NERGE

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 265,970	\$ 4,961	\$ 35,922	\$ 230,048	14%
	NET CHANGE IN FUND BALANCE	(12,970)	(2,660)	114,829		
	BEGINNING FUND BALANCE			704,564		
	ENDING FUND BALANCE			819,393		

Village of Roselle
TIF #3 Irving - Central Fund
For the period ending July 31, 2023

FUND 423 - TIF #3 IRVING - CENTRAL

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
PROPERTY TAXES						
42311205	41010 DUPAGE - TIF INCREMENT	\$ 400,000	\$ 63	\$ 319,971	\$ (80,029)	80%
TOTAL PROPERTY TAXES		<u>400,000</u>	<u>63</u>	<u>319,971</u>	<u>(80,029)</u>	<u>80%</u>
INVESTMENT INCOME						
42311260	46010 INVESTMENT INCOME	15,000	3,120	21,389	6,389	143%
42311260	46020 NET CHANGE IN FAIR VALUE	-	738	(1,845)	(1,845)	
TOTAL INVESTMENT INCOME		<u>15,000</u>	<u>3,857</u>	<u>19,544</u>	<u>4,544</u>	<u>130%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 415,000</u>	<u>\$ 3,920</u>	<u>\$ 339,514</u>	<u>\$ (75,486)</u>	<u>82%</u>
EXPENDITURES AND OTHER FINANCING USES						
PERSONNEL						
42320510	60100 REGULAR SALARIES	\$ 23,005	\$ 1,792	\$ 13,443	\$ 9,562	58%
42320510	60300 SICK BUY BACK	200	-	202	(2)	101%
42320510	60450 EMPLOYEE GROUP INSURANCE	3,325	136	1,214	2,111	37%
42320510	60500 FICA	1,395	110	838	557	60%
42320510	60550 MEDICARE	340	26	196	144	58%
42320510	60600 IMRF	1,870	143	1,087	783	58%
TOTAL PERSONNEL		<u>30,135</u>	<u>2,207</u>	<u>16,980</u>	<u>13,155</u>	<u>56%</u>
CONTRACTUAL						
42320520	61100 ATTORNEY	5,000	-	-	5,000	0%
42320520	61250 AUDITING SERVICES	1,730	1,730	1,730	-	100%
42320520	61270 OTHER PROFESSIONAL SERVICES	58,000	484	2,087	55,913	4%
42320520	61630 LEGAL NOTICES	200	-	-	200	0%
42320520	61700 POSTAGE	100	117	117	(17)	117%
TOTAL CONTRACTUAL		<u>65,030</u>	<u>2,331</u>	<u>3,934</u>	<u>61,096</u>	<u>6%</u>
COMMODITIES						
42320530	62120 HARDWARE/SOFTWARE	2,375	-	2,375	-	100%
TOTAL COMMODITIES		<u>2,375</u>	<u>-</u>	<u>2,375</u>	<u>-</u>	<u>0%</u>
OTHER CHARGES						
42320540	63140 PUBLIC RELATIONS	1,050	87	343	707	33%
42320540	63145 ECON DEVEL INCENTIVE	50,000	-	-	50,000	0%
42320540	63205 REVENUE SHARING	200,000	-	173,613	26,387	87%
TOTAL OTHER CHARGES		<u>251,050</u>	<u>87</u>	<u>173,956</u>	<u>77,094</u>	<u>0%</u>
CAPITAL IMPROVEMENTS						
42320580	72010 STREETS	30,000	-	2,322	27,678	8%
42320580	72095 OTHER IMPROVEMENTS	20,000	-	-	20,000	0%
TOTAL CAPITAL IMPROVEMENTS		<u>50,000</u>	<u>-</u>	<u>2,322</u>	<u>47,678</u>	<u>0%</u>

Village of Roselle
TIF #3 Irving - Central Fund
For the period ending July 31, 2023

FUND 423 - TIF #3 IRVING - CENTRAL

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 398,590	\$ 4,625	\$ 199,567	\$ 199,023	50%
NET CHANGE IN FUND BALANCE		16,410	(705)	139,947		
BEGINNING FUND BALANCE				858,619		
ENDING FUND BALANCE				998,566		

Village of Roselle
TIF #4 East Irving Park Road Fund
For the period ending July 31, 2023

FUND 424 - TIF #4 EAST IRVING PARK ROAD

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
PROPERTY TAXES						
42411205	41010 DUPAGE - TIF INCREMENT	\$ 500,000	\$ 56	\$ 126,628	\$ 373,372	25%
TOTAL PROPERTY TAXES		500,000	56	126,628	373,372	25%
INVESTMENT INCOME						
42411260	46010 INVESTMENT INCOME	1,000	6,374	57,835	(56,835)	5783%
TOTAL INVESTMENT INCOME		1,000	6,374	57,835	(56,835)	0%
OTHER FINANCING SOURCES						
42411265	47010 BOND PROCEEDS	11,000,000	-	-	11,000,000	
TOTAL OTHER FINANCING SOURCES		11,000,000	-	-	11,000,000	
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 11,501,000	\$ 6,430	\$ 184,462	\$ 11,316,538	2%
EXPENDITURES AND OTHER FINANCING USES						
PERSONNEL						
42420510	60100 REGULAR SALARIES	\$ 24,880	\$ 1,944	\$ 14,582	\$ 10,298	59%
42420510	60300 SICK BUY BACK	200	-	202	(2)	0%
42420510	60450 EMPLOYEE GROUP INSURANCE	3,640	150	1,314	2,326	36%
42420510	60500 FICA	1,510	119	908	602	60%
42420510	60550 MEDICARE	370	28	212	158	57%
42420510	60600 IMRF	2,020	155	1,178	842	58%
TOTAL PERSONNEL		32,620	2,396	18,397	14,223	56%
CONTRACTUAL						
42420520	61100 ATTORNEY	15,000	1,280	4,120	10,880	27%
42420520	61250 AUDITING SERVICES	1,730	1,730	1,730	-	100%
42420520	61270 OTHER PROFESSIONAL SERVICES	88,000	20,984	24,422	63,578	28%
42420520	61630 LEGAL NOTICES	1,700	-	-	1,700	0%
42420520	61700 POSTAGE	200	224	224	(24)	112%
42420520	61790 OTHER CONTRACTUAL SERVICES	5,000	-	-	5,000	0%
42420520	61792 VILLAGE SERVICES	39,755	-	-	39,755	0%
TOTAL CONTRACTUAL		151,385	24,219	30,496	120,889	20%
COMMODITIES						
42420530	62120 HARDWARE/SOFTWARE	2,375	-	2,375	-	100%
TOTAL COMMODITIES		2,375	-	2,375	-	100%
OTHER CHARGES						
42420540	63140 PUBLIC RELATIONS	1,050	87	343	707	33%
42420540	63145 ECON DEVEL INCENTIVE	50,000	-	8,478	41,522	17%
TOTAL OTHER CHARGES		51,050	87	8,821	42,229	17%
INTERFUND TRANSFERS						
4240560	66135 TRANSFER TO TIF 4 DEBT	211,160	17,597	123,175	87,985	58%
TOTAL INTERFUND TRANSFERS		211,160	17,597	123,175	87,985	58%

Village of Roselle
TIF #4 East Irving Park Road Fund
For the period ending July 31, 2023

FUND 424 - TIF #4 EAST IRVING PARK ROAD

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
CAPITAL IMPROVEMENTS						
42420580	72010 STREETS	30,000	-	2,322	27,678	8%
42420580	72060 PARKING LOTS	11,000,000	-	-	11,000,000	0%
42420580	72095 OTHER IMPROVEMENTS	20,000	-	2,109,601	(2,089,601)	10548%
TOTAL CAPITAL IMPROVEMENTS		<u>11,050,000</u>	<u>-</u>	<u>2,111,922</u>	<u>8,938,078</u>	<u>19%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 11,498,590</u>	<u>\$ 44,299</u>	<u>\$ 2,295,187</u>	<u>\$ 9,203,403</u>	<u>20%</u>
NET CHANGE IN FUND BALANCE		2,410	(37,869)	(2,110,725)		
BEGINNING FUND BALANCE						3,564,395
ENDING FUND BALANCE						1,453,670

Village of Roselle
Water/Sewer Equipment Replacement Fund
For the period ending July 31, 2023

FUND 52 - WATER/SEWER EQUIPMENT REPLACEMENT FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
OTHER INCOME						
5211245	43012 SALE OF ASSETS - PUBLIC WORKS	\$ 10,000	\$ -	\$ -	\$ (10,000)	
TOTAL OTHER INCOME		<u>10,000</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>	<u>0%</u>
INVESTMENT INCOME						
5211260	46010 INVESTMENT INCOME	10,000	1,977	20,069	10,069	201%
5211260	46020 NET CHANGE IN FAIR VALUE	-	1,804	6,127	6,127	0%
TOTAL INVESTMENT INCOME		<u>10,000</u>	<u>3,781</u>	<u>26,196</u>	<u>16,196</u>	<u>262%</u>
INTERFUND TRANSFERS						
5211275	49045 TRANS FROM WATER OPER	95,740	7,978	55,850	(39,890)	58%
5211275	49050 TRANS FROM SEWER OPER	104,260	8,688	60,820	(43,440)	58%
TOTAL INTERFUND TRANSFERS		<u>200,000</u>	<u>16,666</u>	<u>116,670</u>	<u>(83,330)</u>	<u>58%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 220,000</u>	<u>\$ 20,447</u>	<u>\$ 142,866</u>	<u>\$ (77,135)</u>	<u>65%</u>
EXPENDITURES AND OTHER FINANCING USES						
PUBLIC WORKS CAPITAL OUTLAY						
5291550	65120 AUTOMOTIVE EQUIPMENT	\$ 798,275	\$ 98,106	\$ 148,649	\$ 649,626	19%
5291550	65145 OFFICE MACH/EQUIPMENT	2,180	181	1,088	1,092	50%
TOTAL PUBLIC WORKS CAPITAL OUTLAY		<u>800,455</u>	<u>98,287</u>	<u>149,737</u>	<u>650,718</u>	<u>19%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 800,455</u>	<u>\$ 98,287</u>	<u>\$ 149,737</u>	<u>\$ 650,718</u>	<u>19%</u>
NET CHANGE IN FUND BALANCE		(580,455)	(77,840)	(6,871)		
BEGINNING FUND BALANCE				1,022,591		
ENDING FUND BALANCE				1,015,720		

Village of Roselle
Water/Sewer Capital Projects Fund
For the period ending July 31, 2023

FUND 53 - WATER/SEWER CAPITAL PROJECTS

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
FEES						
5311225	42060 CAPITAL IMPROVE SURCHARGE	\$ 3,124,845	\$ 338,989	\$ 1,883,640	\$ (1,241,205)	60%
5311225	42065 WATER TAP-ON FEES	20,000	11,520	52,250	32,250	261%
5311225	42070 SEWER TAP-ON FEES	18,000	9,000	237,080	219,080	1317%
TOTAL FEES		<u>3,162,845</u>	<u>359,509</u>	<u>2,172,969</u>	<u>(989,876)</u>	<u>69%</u>
CHARGES FOR SERVICES						
5311240	42363 MISC REIMB - PUBLIC WORKS	-	7,500	7,500	7,500	0%
TOTAL CHARGES FOR SERVICES		<u>-</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>0%</u>
INVESTMENT INCOME						
5111260	46010 INVESTMENT INCOME	15,000	11,929	78,843	63,843	526%
5111260	46020 NET CHANGE IN FAIR VALUE	-	8,027	32,309	32,309	0%
TOTAL INVESTMENT INCOME		<u>15,000</u>	<u>19,956</u>	<u>111,152</u>	<u>96,152</u>	<u>741%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 3,177,845</u>	<u>\$ 386,965</u>	<u>\$ 2,291,621</u>	<u>\$ (886,224)</u>	<u>72%</u>
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
53918240	63405 BACKFLOW PREVENT PROGRAM	\$ 15,000	\$ -	\$ 2,500	\$ 12,500	17%
53918240	64140 2014 IEPA LOAN PRINCIPAL	283,665	-	141,127	142,538	50%
53918240	64145 2014 IEPA LOAN INTEREST	78,090	-	39,747	38,343	51%
53918240	64250 2016A REFUND BONDS PRINC	75,000	-	-	75,000	0%
53918240	64251 2016A REFUND BONDS INTEREST	66,300	-	33,150	33,150	50%
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	-	30,147	30,348	50%
53918240	64259 IEPA LOAN L17-5419 INTEREST	13,440	-	6,820	6,621	51%
53918240	64260 IEPA LOAN L17-5420 PRINCIPAL	364,205	183,007	364,203	2	
53918240	64261 IEPA LOAN L17-5420 INTEREST	159,480	78,834	159,480	0	
53918240	64262 IEPA LOAN L17-5421 PRINCIPAL	113,995	-	56,808	57,187	50%
53918240	64263 IEPA LOAN L17-5421 INTEREST	26,245	-	13,310	12,935	51%
53918240	64264 IEPA LOAN L17-5422 PRINCIPAL	93,775	-	46,726	47,049	50%
53918240	64265 IEPA LOAN L17-5422 INTEREST	24,295	-	12,307	11,988	51%
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	-	1,750	1,750	50%
53918241	64148 2012B DEBT ADMIN FEE	475	-	277	198	58%
TOTAL OTHER CHARGES		<u>1,709,015</u>	<u>261,841</u>	<u>1,003,636</u>	<u>705,379</u>	<u>59%</u>
INTERFUND TRANSFERS						
53918260	66130 TRANS TO DEBT SERVICE FUND	80,515	6,710	46,965	33,550	58%
TOTAL INTERFUND TRANSFERS		<u>80,515</u>	<u>6,710</u>	<u>46,965</u>	<u>33,550</u>	<u>58%</u>
WATER CAPITAL EXPENDITURES						
53918180	72030 WATER MAIN	1,470,000	14,909	88,744	1,381,256	6%

Village of Roselle
Water/Sewer Capital Projects Fund
For the period ending July 31, 2023

FUND 53 - WATER/SEWER CAPITAL PROJECTS

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
53918180 72035	STORAGE TANKS/DISTRIBUTION	-	-	27,585	(27,585)	0%
53918180 72055	SCADA	161,910	-	-	161,910	0%
53918180 72075	MACHINERY & EQUIPMENT	25,000	-	-	25,000	0%
TOTAL WATER CAPITAL EXPENDITURES		1,656,910	14,909	116,329	1,540,581	7%
SEWER CAPITAL EXPENDITURES						
53918280 72040	DEVLIN WWTP	640,000	34,523	202,158	437,842	32%
53918280 72045	BOTTERMAN WWTP	400,000	31,660	31,842	368,158	8%
53918280 72050	SANITARY SEWER COLLECTION	650,000	14,888	113,955	536,045	18%
TOTAL SEWER CAPITAL EXPENDITURES		1,690,000	81,071	347,955	1,342,045	21%
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 5,136,440	\$ 364,531	\$ 1,514,885	\$ 3,621,555	29%
NET CHANGE IN FUND BALANCE		(1,958,595)	22,434	776,736		
BEGINNING FUND BALANCE				5,022,824		
ENDING FUND BALANCE				5,799,559		

Village of Roselle
Water/Sewer Extension Fund
For the period ending July 31, 2023

FUND 43 - WATER/SEWER EXTENSION FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
INVESTMENT INCOME						
4311260	46010 INVESTMENT INCOME	\$ 1,000	\$ 470	\$ 3,068	\$ 2,068	307%
TOTAL INVESTMENT INCOME		<u>1,000</u>	<u>470</u>	<u>3,068</u>	<u>2,068</u>	<u>307%</u>
RECAPTURES						
4311270	48030 06 N GARDEN AVE W/S	1,755	146	1,023	(732)	58%
4311270	48112 39 N GARDEN AVE STREET	2,145	179	1,250	(895)	58%
4311270	48145 55 NERGE RD SEWER	-	-	2,908	2,908	
TOTAL RECAPTURES		<u>3,900</u>	<u>325</u>	<u>5,182</u>	<u>1,282</u>	<u>133%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 4,900</u>	<u>\$ 795</u>	<u>\$ 8,250</u>	<u>\$ 3,350</u>	<u>168%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		4,900	795	8,250		
BEGINNING FUND BALANCE				106,125		
ENDING FUND BALANCE				114,375		

Village of Roselle
 Parking Lot Operating Fund
 For the period ending July 31, 2023

FUND 58 - PARKING LOT OPERATING FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
FEES						
5811225	42080	PARKING PERMITS	\$ 47,330	\$ 4,770	\$ 34,142	\$ (13,188) 72%
5811225	42085	DAILY LOT FEES	129,600	10,429	71,157	(58,443) 55%
5811225	42090	MAPLE LOT FEES	640	-	214	(426) 0%
5811225	42095	BOKELMAN LOT PERMITS	1,800	144	1,334	(466) 100%
TOTAL FEES			<u>179,370</u>	<u>15,343</u>	<u>106,848</u>	<u>(72,522) 60%</u>
INVESTMENT INCOME						
5811260	46010	INVESTMENT INCOME	200	273	2,013	1,813 1007%
TOTAL INVESTMENT INCOME			<u>200</u>	<u>273</u>	<u>2,013</u>	<u>1,813 1007%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES			<u>\$ 179,570</u>	<u>\$ 15,616</u>	<u>\$ 108,861</u>	<u>\$ (70,709) 61%</u>
EXPENDITURES AND OTHER FINANCING USES						
PERSONNEL						
5860510	60100	REGULAR SALARIES	\$ 34,330	\$ 2,563	\$ 22,572	\$ 11,758 66%
5860510	60200	OVERTIME	1,600	129	1,248	352 78%
5860510	60250	HOLIDAY PAY	795	85	918	(123) 115%
5860510	60300	SICK BUY BACK	50	-	178	(128) 356%
5860510	60450	EMPLOYEE GROUP INSURANCE	8,310	426	3,895	4,415 47%
5860510	60500	FICA	2,260	168	1,513	747 67%
5860510	60550	MEDICARE	535	39	354	181 66%
5860510	60600	IMRF	2,845	219	1,885	960 66%
TOTAL PERSONNEL			<u>50,725</u>	<u>3,629</u>	<u>32,563</u>	<u>18,162 64%</u>
CONTRACTUAL						
5860520	61350	FACILITIES MAINTENANCE	9,345	696	3,951	5,394 42%
5860520	61370	GROUND MAINTENANCE	17,000	1,888	7,520	9,480 44%
5860520	61570	PARKING LOT IMPROVEMENTS	3,800	-	1,298	2,502 34%
5860520	61575	PARKING GARAGE MAINT	5	-	-	5
5860520	61660	ELECTRICITY	10,480	691	4,386	6,094 42%
5860520	61670	NATURAL GAS	3,495	138	2,072	1,423 59%
5860520	61700	POSTAGE	250	-	-	250 0%
5860520	61735	SNOW REMOVAL - LOTS	27,300	-	6,565	20,735 24%
5860520	61740	SNOW REMOVAL - SIDEWALKS	24,200	-	26,505	(2,305) 110%
5860520	61790	OTHER CONTRACTUAL	23,760	1,849	15,263	8,497 64%
5860520	61971	IT USER CHARGE	9,285	93	4,863	4,422 52%
TOTAL CONTRACTUAL			<u>128,920</u>	<u>5,355</u>	<u>72,422</u>	<u>56,498 56%</u>
COMMODITIES						
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%
TOTAL COMMODITIES			<u>4,900</u>	<u>-</u>	<u>753</u>	<u>4,147 15%</u>

Village of Roselle
 Parking Lot Operating Fund
 For the period ending July 31, 2023

FUND 58 - PARKING LOT OPERATING FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
OTHER CHARGES						
5860540	63270 IRMA CHARGES	3,705	7,237	7,237	(3,532)	195%
5860540	63280 IRMA DEDUCTIBLE	2,000	-	(234)	2,234	-12%
TOTAL OTHER CHARGES		<u>5,705</u>	<u>7,237</u>	<u>7,003</u>	<u>(1,298)</u>	<u>123%</u>
INTERFUND TRANSFERS						
5860560	66100 TRANS TO EQUIP REPLACE FUND	8,500	708	4,960	3,540	58%
TOTAL INTERFUND TRANSFERS		<u>8,500</u>	<u>708</u>	<u>4,960</u>	<u>3,540</u>	<u>58%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 198,750</u>	<u>\$ 16,929</u>	<u>\$ 117,701</u>	<u>\$ 81,049</u>	<u>59%</u>
NET CHANGE IN FUND BALANCE		(19,180)	(1,314)	(8,840)		
BEGINNING FUND BALANCE				63,360		
ENDING FUND BALANCE				54,520		

Village of Roselle
 Parking Lot Capital Projects Fund
 For the period ending July 31, 2023

FUND 59 - PARKING LOT CAPITAL FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
CHARGES FOR SERVICES						
5911240	42361 MISC REIMB - GENERAL	\$ -	\$ 102,827	\$ 102,827	\$ 102,827	0%
TOTAL CHARGES FOR SERVICES		<u>-</u>	<u>102,827</u>	<u>102,827</u>	<u>102,827</u>	<u>0%</u>
INVESTMENT INCOME						
5911260	46010 INVESTMENT INCOME	100	-	194	94	194%
TOTAL INVESTMENT INCOME		<u>100</u>	<u>-</u>	<u>194</u>	<u>94</u>	<u>194%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 100</u>	<u>\$ 102,827</u>	<u>\$ 103,021</u>	<u>\$ 102,921</u>	<u>103021%</u>
EXPENDITURES AND OTHER FINANCING USES						
CAPITAL IMPROVEMENTS						
5960580	72005 BUILDINGS	\$ -	\$ -	\$ 102,827	\$ (102,827)	0%
TOTAL PARKING LOT IMPROVEMENTS		<u>-</u>	<u>-</u>	<u>102,827</u>	<u>(102,827)</u>	<u>0%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,827</u>	<u>\$ (102,827)</u>	<u>0%</u>
NET CHANGE IN FUND BALANCE		100	102,827	194		
BEGINNING FUND BALANCE				8,069		
ENDING FUND BALANCE				8,263		

Village of Roselle
Insurance Fund - Health Insurance
For the period ending July 31, 2023

FUND 61 - INSURANCE FUND - HEALTH INSURANCE

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
OTHER CHARGES						
6112245 43083	EMPLOYER MISC HLTH CONTRIB	\$ 243,665	\$ 11,721	\$ 133,289	\$ (110,376)	55%
6112245 43084	LIFE INSURANCE	14,705	736	4,953	(9,752)	34%
6112245 43085	OPTIONAL LIFE INSURANCE	15,855	961	6,366	(9,489)	40%
6112245 43086	LOCAL 150 EMPLOYER CONTRIB	390,225	41,877	269,965	(120,260)	69%
6112245 43087	PPO EMPLOYER CONTRIB	955,085	71,002	471,867	(483,218)	49%
6112245 43088	HMO EMPLOYER CONTRIB	171,260	15,619	106,327	(64,933)	62%
6112245 43089	DENTAL EMPLOYER CONTRIB	73,235	5,589	37,314	(35,921)	51%
6112245 43090	PPO EMPLOYEE CONTRIB	171,635	12,899	85,480	(86,155)	50%
6112245 43091	HMO EMPLOYEE CONTRIB	31,805	3,305	22,804	(9,001)	72%
6112245 43092	DENTAL EMPLOYEE CONTRIB	13,270	1,017	6,789	(6,481)	51%
6112245 43093	VISION EMPLOYEE CONTRIB	6,000	485	3,223	(2,777)	54%
6112245 43095	RETIREE INSURANCE CONTRIB	212,315	14,456	118,331	(93,984)	56%
TOTAL OTHER CHARGES		<u>2,299,055</u>	<u>179,667</u>	<u>1,266,709</u>	<u>(1,032,346)</u>	<u>55%</u>
INVESTMENT INCOME						
6112260 46010	INVESTMENT INCOME	100	-	-	(100)	0%
TOTAL INVESTMENT INCOME		<u>100</u>	<u>-</u>	<u>-</u>	<u>(100)</u>	<u>0%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 2,299,155</u>	<u>\$ 179,667</u>	<u>\$ 1,266,709</u>	<u>\$ (1,032,446)</u>	<u>55%</u>
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
61201240 62305	WELLNESS PROGRAM	\$ 5,000	\$ 1,475	\$ 680	\$ 4,320	14%
61201240 63230	LIFE INSURANCE	30,560	1,680	11,274	19,286	37%
61201240 63240	HEALTH INSURANCE	1,504,500	110,220	797,047	707,453	53%
61201240 63245	LOCAL 150 INSURANCE	390,225	41,877	306,459	83,766	79%
61201240 63250	DENTAL INSURANCE	86,505	6,605	44,194	42,311	51%
61201240 63251	VISION INSURANCE	6,000	482	3,256	2,744	54%
61201240 63255	RETIREE INSURANCE	230,015	18,282	127,902	102,113	56%
61201240 63260	OPT OUT PROGRAM	46,250	4,651	30,971	15,279	67%
TOTAL OTHER CHARGES		<u>2,299,055</u>	<u>185,272</u>	<u>1,321,783</u>	<u>977,272</u>	<u>57%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 2,299,055</u>	<u>\$ 185,272</u>	<u>\$ 1,321,783</u>	<u>\$ 977,272</u>	<u>57%</u>
	NET CHANGE IN FUND BALANCE	100	(5,605)	(55,074)		
	BEGINNING FUND BALANCE			132,270		
	ENDING FUND BALANCE			77,196		

Village of Roselle
Insurance Fund - IRMA
For the period ending July 31, 2023

FUND 61 - INSURANCE FUND - IRMA

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
CHARGES FOR SERVICE						
6113240	42305 RISK MANAGEMENT	\$ 285,505	\$ 314,914	\$ 314,914	\$ 29,409	110%
TOTAL CHARGES FOR SERVICE		<u>285,505</u>	<u>314,914</u>	<u>314,914</u>	<u>29,409</u>	<u>110%</u>
OTHER CHARGES						
6113245	43057 IRMA RESERVE SURPLUS	129,975	-	-	(129,975)	0%
TOTAL OTHER CHARGES		<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>\$ 314,914</u>	<u>\$ 314,914</u>	<u>\$ (100,566)</u>	<u>76%</u>
EXPENDITURES AND OTHER FINANCING USES						
OTHER CHARGES						
61201340	63270 IRMA CHARGES	\$ 315,480	\$ -	\$ 314,914	\$ 566	100%
61201340	63280 IRMA DEDUCTIBLE	100,000	-	-	100,000	0%
TOTAL OTHER CHARGES		<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					52,433	

Village of Roselle
IT Fund
For the period ending July 31, 2023

FUND 64 - IT INTERNAL SERVICE FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
CHARGES FOR SERVICE						
6411240	42351 GENERAL GOVERNMENT	\$ 89,465	\$ 1,314	\$ 46,515	\$ (42,950)	52%
6411240	42352 PUBLIC SAFETY	509,280	7,481	264,779	(244,501)	52%
6411240	42353 HIGHWAYS AND STREETS	89,465	1,314	46,515	(42,950)	52%
6411240	42356 WATER & SEWER	325,970	6,490	168,140	(157,830)	52%
6411240	42357 PARKING LOT	9,285	93	4,863	(4,422)	52%
TOTAL CHARGES FOR SERVICE		<u>1,023,465</u>	<u>16,692</u>	<u>530,813</u>	<u>(492,652)</u>	<u>52%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 1,023,465</u>	<u>\$ 16,692</u>	<u>\$ 530,813</u>	<u>\$ (492,652)</u>	<u>52%</u>
EXPENDITURES AND OTHER FINANCING USES						
CONTRACTUAL						
6420520	61290 COMPUTER CONSULTING SERV	\$ 380,000	\$ -	\$ 170,000	\$ 210,000	45%
6420520	61295 WEBSITE MAINTENANCE	10,120	-	6,697	3,423	66%
6420520	61320 OFFICE EQUIPMENT MAINT	173,350	-	141,236	32,114	81%
6420520	61650 TELEPHONE	82,840	5,209	38,451	44,389	46%
6420520	61790 OTHER CONTRACTUAL	124,490	7,414	65,709	58,781	53%
TOTAL CONTRACTUAL		<u>770,800</u>	<u>12,622</u>	<u>422,092</u>	<u>348,708</u>	<u>55%</u>
COMMODITIES						
6420530	62110 OFFICE SUPPLIES	3,000	84	346	2,654	12%
6420530	62120 HARDWARE/SOFTWARE	140,865	1,727	72,903	67,962	52%
TOTAL COMMODITIES		<u>143,865</u>	<u>1,811</u>	<u>73,249</u>	<u>70,616</u>	<u>51%</u>
CAPITAL OUTLAY						
6420550	65135 COMPUTERS	108,800	2,259	35,472	73,328	33%
TOTAL CAPITAL OUTLAY		<u>108,800</u>	<u>2,259</u>	<u>35,472</u>	<u>73,328</u>	<u>33%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 1,023,465</u>	<u>\$ 16,692</u>	<u>\$ 530,813</u>	<u>\$ 492,652</u>	<u>52%</u>
NET CHANGE IN FUND BALANCE		-	-	-		
BEGINNING FUND BALANCE						
ENDING FUND BALANCE						

Village of Roselle
Police Pension Fund
For the period ending July 31, 2023

FUND 71 - POLICE PENSION FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
STATE SHARED TAXES						
7111215	41210 PERS PROPERTY REPLACE TAX	\$ 4,000	\$ -	\$ 4,000	\$ -	100%
TOTAL STATE SHARED TAXES		4,000	-	4,000	-	100%
OTHER CHARGES						
7111245	43100 EMPLOYEE CONTRIBUTIONS	332,535	25,651	175,824	(156,711)	53%
7111245	43110 EMPLOYER CONTRIBUTIONS	1,965,625	14,966	1,106,992	(858,633)	56%
TOTAL OTHER CHARGES		2,298,160	40,617	1,282,816	(1,015,344)	56%
INVESTMENT INCOME						
7111260	46010 INVESTMENT INCOME	1,800,000	-	1,085,637	(1,799,957)	60%
TOTAL INVESTMENT INCOME		1,800,000	-	1,085,637	(1,799,957)	60%
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 4,102,160	\$ 40,617	\$ 2,372,453	\$ (2,815,301)	58%
EXPENDITURES AND OTHER FINANCING USES						
PERSONNEL						
71510	60900 PENSION PAYMENTS	\$ 3,012,895	\$ -	\$ 1,227,266	\$ 1,785,629	41%
71510	60925 PORTABILITY PAYMENTS	10,000	-	-	10,000	0%
71510	60950 CONTRIBUTION REFUND	10,000	-	-	10,000	0%
TOTAL PERSONNEL		3,032,895	-	1,227,266	1,805,629	40%
CONTRACTUAL						
71520	61130 LEGAL SERVICES	5,000	-	1,779	3,221	36%
71520	61150 INVESTMENT ADVISORY FEE	-	-	2,500	-	-
71520	61180 MEDICAL	500	-	-	500	0%
71520	61270 OTHER PROFESSIONAL SERVICES	15,320	-	5,855	9,465	38%
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	-	37,336	(24,676)	295%
TOTAL CONTRACTUAL		39,330	-	47,471	(5,641)	121%
COMMODITIES						
71530	62110 OFFICE SUPPLIES	200	-	-	200	0%
TOTAL COMMODITIES		200	-	-	200	0%
OTHER CHARGES						
71540	63275 LIABILITY INSURANCE	5,000	-	2,368	2,632	47%
71540	63400 DOI REPORT FILING	7,130	-	-	7,130	0%
TOTAL OTHER CHARGES		12,130	-	2,368	9,762	20%
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 3,084,555	\$ -	\$ 1,277,105	\$ 1,809,950	41%
NET CHANGE IN FUND BALANCE		1,017,605	40,617	1,095,348		
BEGINNING FUND BALANCE				29,272,382		
ENDING FUND BALANCE				30,367,730		

Village of Roselle
Firefighters' Pension Fund
For the period ending July 31, 2023

FUND 72 - FIREFIGHTERS' PENSION FUND

ACCOUNT	DESCRIPTION	Annual Budget Amount	MTD Actual Amount	YTD Actual Amount	Budget Less YTD Actual	% of Budget
REVENUES AND OTHER FINANCING SOURCES						
STATE SHARED TAXES						
7211215	41210 PERS PROPERTY REPLACE TAX	\$ 900	\$ -	\$ 900	\$ -	100%
TOTAL STATE SHARED TAXES		<u>900</u>	<u>-</u>	<u>900</u>	<u>-</u>	<u>100%</u>
OTHER INCOME						
7211245	43100 EMPLOYEE CONTRIBUTIONS	185,995	14,665	104,452	(81,543)	56%
7211245	43110 EMPLOYER CONTRIBUTIONS	951,120	6,881	490,288	(460,832)	52%
TOTAL OTHER INCOME		<u>1,137,115</u>	<u>21,546</u>	<u>594,740</u>	<u>(542,375)</u>	<u>52%</u>
INVESTMENT INCOME						
7111260	46010 INVESTMENT INCOME	300,000	-	443,053	(143,053)	148%
TOTAL INVESTMENT INCOME		<u>300,000</u>	<u>-</u>	<u>443,053</u>	<u>(143,053)</u>	<u>148%</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES		<u>\$ 1,438,015</u>	<u>\$ 21,546</u>	<u>\$ 1,038,693</u>	<u>\$ (685,428)</u>	<u>72%</u>
EXPENDITURES AND OTHER FINANCING USES						
PERSONNEL						
72510	60900 PENSION PAYMENTS	\$ 740,915	\$ -	\$ 258,427	\$ 482,489	35%
72510	60950 CONTRIBUTION REFUND	10,000	-	-	10,000	0%
TOTAL PERSONNEL		<u>750,915</u>	<u>-</u>	<u>258,427</u>	<u>492,489</u>	<u>34%</u>
CONTRACTUAL						
72520	61130 LEGAL SERVICES	30,000	-	1,976	28,024	7%
72520	61150 INVESTMENT ADVISORY FEES	-	-	2	-	-
72520	61180 MEDICAL	5,000	-	-	5,000	0%
72520	61270 OTHER PROFESSIONAL SERVICES	11,245	-	4,380	6,865	39%
72520	61680 TRAINING/MEETINGS	2,000	-	1,050	950	53%
72520	61710 MEMBERSHIPS	1,000	-	795	205	80%
72520	61790 OTHER CONTRACTUAL SERVICES	9,600	-	6,105	3,495	0%
TOTAL CONTRACTUAL		<u>58,845</u>	<u>-</u>	<u>14,308</u>	<u>44,539</u>	<u>24%</u>
OTHER CHARGES						
72540	63275 LIABILITY INSURANCE	5,635	-	3,917	1,718	70%
72540	63400 DOI REPORT FILING	2,090	-	-	2,090	0%
TOTAL OTHER CHARGES		<u>7,725</u>	<u>-</u>	<u>3,917</u>	<u>3,808</u>	<u>51%</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>\$ 817,485</u>	<u>\$ -</u>	<u>\$ 276,652</u>	<u>\$ 540,835</u>	<u>34%</u>
NET CHANGE IN FUND BALANCE		620,530	21,546	762,041		
BEGINNING FUND BALANCE				9,106,373		
ENDING FUND BALANCE				9,868,415		