

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 10 MONTHS ENDING OCTOBER 31 2017**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	28,481	1,935,092	2,004,280	69,188	96.55
Licenses and Permits	82,631	476,915	555,500	78,585	85.85
Intergovernmental Revenue	305,809	3,070,252	3,581,324	511,072	85.73
Fines, Forfeitures & Penalties	8,473	80,884	115,000	34,116	70.33
Public Charges for Services	60,926	553,384	695,000	141,616	79.62
Other Fees	37,973	325,590	394,716	69,126	82.49
Miscellaneous Revenues	14,186	107,120	95,400	(11,720)	112.28
Other Financing Sources	250,718	2,512,176	3,008,611	496,435	83.5
Total Revenues	789,196	9,061,414	10,449,831	1,388,417	86.71
OPERATING EXPENSES					
Mayor and City Council	3,912	45,978	60,500	14,522	76
City Manager	15,989	168,253	221,366	53,113	76.01
City Attorney	6,846	97,963	155,350	57,387	63.06
City Clerk	12,775	123,800	176,199	52,399	70.26
Police Department	222,103	2,744,976	3,633,692	888,716	75.54
Fire Department	133,695	1,794,270	2,278,697	484,427	78.74
Community Development	54,229	431,545	691,847	260,302	62.38
Engineering	19,994	224,091	313,885	89,794	71.39
Street Division	166,357	1,214,045	1,641,793	427,748	73.95
Cemetery Division	6,720	89,441	115,984	26,543	77.12
Municipal Building	90,845	789,992	946,785	156,793	83.44
Economic Development	15,493	148,594	201,716	53,122	73.66
Total Expenses	748,958	7,872,949	10,437,814	2,564,865	75.43
Revenue over Expenses	40,239	1,188,465	12,017	(1,176,448)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	24,341.86	1,027,242.88	1,060,282.00	(33,039.12)	96.9
01-11-31110	1.04	392,232.74	409,492.00	(17,259.26)	95.8
01-11-31120	93	349,148.59	364,506.00	(15,357.41)	95.8
01-11-31500	4,137.21	166,468.14	170,000.00	(3,531.86)	97.9
TOTAL TAXES	28,481.04	1,935,092.35	2,004,280.00	(69,187.65)	96.6
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	27,350.00	25,000.00	2,350.00	109.4
01-11-32500	31,517.78	127,100.64	90,000.00	37,100.64	141.2
01-11-32510	25,216.64	261,072.07	336,000.00	(74,927.93)	77.7
01-11-32600	.00	2,010.58	2,000.00	10.58	100.5
01-11-33100	25,896.71	57,577.32	100,000.00	(42,422.68)	57.6
01-11-33500	.00	1,804.00	2,500.00	(696.00)	72.2
TOTAL LICENSES & PERMITS	82,631.13	476,914.61	555,500.00	(78,585.39)	85.9
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	75,345.85	879,859.69	981,335.00	(101,475.31)	89.7
01-11-34200	28,125.31	202,563.59	205,000.00	(2,436.41)	98.8
01-11-34300	11,672.84	111,191.00	120,000.00	(8,809.00)	92.7
01-11-34400	162,147.60	1,547,223.03	1,900,000.00	(352,776.97)	81.4
01-11-34450	18,787.92	200,796.27	224,989.00	(24,192.73)	89.3
01-11-34762	9,729.06	128,618.62	150,000.00	(21,381.38)	85.8
TOTAL INTERGOVERNMENTAL REVENUES	305,808.58	3,070,252.20	3,581,324.00	(511,071.80)	85.7
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	8,472.86	80,884.28	115,000.00	(34,115.72)	70.3
TOTAL FINES, FORFEITURES & PENALTIES	8,472.86	80,884.28	115,000.00	(34,115.72)	70.3
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	35,270.22	280,332.18	375,000.00	(94,667.82)	74.8
01-11-36700	7,645.92	60,544.05	85,000.00	(24,455.95)	71.2
01-11-36800	7,208.33	52,208.33	60,000.00	(7,791.67)	87.0
01-11-36900	1,251.25	61,408.42	60,000.00	1,408.42	102.4
01-11-39960	9,550.00	98,891.50	115,000.00	(16,108.50)	86.0
TOTAL PUBLIC CHARGES FOR SERVICES	60,925.72	553,384.48	695,000.00	(141,615.52)	79.6
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	7,955 00	23,980.00	20,000 00	3,980 00	119 9
01-11-37650 GRAVE OPENING WINTER FEE	.00	550 00	500 00	50 00	110 0
01-11-37700 BRUSH PICK-UP FEES	7,125 00	71,250.00	85,500 00	(14,250 00)	83 3
01-11-37900 OTHER REVENUES	22,893 00	228,930 00	274,716 00	(45,786 00)	83 3
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	12,000 00	(12,000 00)	.0
01-11-37910 BUILDING AND ZONING FEES	.00	880 00	2,000 00	(1,120 00)	44 0
TOTAL OTHER FEES	37,973 00	325,590 00	394,716 00	(69,126 00)	82 5
 <u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	1,829 16	10,845 33	3,000 00	7,845 33	361 5
01-11-38200 RENTAL INCOME	800 00	10,800 00	14,400 00	(3,600 00)	75 0
01-11-38700 LOT SALES	2,850 00	23,365 00	15,000 00	8,365 00	155 8
01-11-38800 CEMETERY RECEIPTS	280 00	2,170 00	3,000 00	(830 00)	72 3
01-11-38900 MISCELLANEOUS	8,627 29	59,939 45	60,000 00	(60 55)	99 9
TOTAL MISCELLANEOUS REVENUE	14,186 45	107,119 78	95,400 00	11,719 78	112 3
 <u>OTHER FINANCING SOURCES</u>					
01-11-39200 PROCEEDS-FIXED ASSET SALES	.00	5,000 00	.00	5,000 00	.0
01-11-39910 TRANSFER FROM ELECTRIC	158,539 17	1,585,391 70	1,902,470 00	(317,078 30)	83 3
01-11-39920 TRANSFER FROM WATER	8,946 50	89,465 00	107,358 00	(17,893 00)	83 3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,248 58	102,485 80	122,983 00	(20,497 20)	83 3
01-11-39946 SALES TAX FUND TRANSFER	29,166.87	291,666 70	350,000 00	(58,333 30)	83 3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000 00	10,000 00	12,000 00	(2,000 00)	83 3
01-11-39950 SOLID WASTE TRANSFER	42,816 67	428,166 70	513,800 00	(85,633 30)	83 3
TOTAL OTHER FINANCING SOURCES	250,717 59	2,512,175 90	3,008,611 00	(496,435 10)	83 5
TOTAL FUND REVENUE	789,196 37	9,061,413 60	10,449,831 00	(1,388,417 40)	86 7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	3,884.68	40,927.88	50,500.00	(9,572.12)	81.1
01-12-54900-000 OTHER PROFESSIONAL SERVICES	00	00	100.00	(100.00)	0
01-12-55400-000 PRINTING	00	00	200.00	(200.00)	0
01-12-56100-000 DUES	00	175.00	1,200.00	(1,025.00)	14.6
01-12-56200-000 TRAVEL EXPENSES	27.50	324.38	1,500.00	(1,175.62)	21.6
01-12-56600-000 CONFERENCE EXPENSES	00	2,378.92	3,000.00	(621.08)	79.3
01-12-65100-000 OFFICE SUPPLIES	00	775.58	800.00	(24.42)	97.0
01-12-83000-000 EQUIPMENT	00	00	2,000.00	(2,000.00)	0
01-12-91100-000 COMMUNITY RELATIONS	00	536.00	1,200.00	(664.00)	44.7
01-12-91200-000 RECRUITMENT	00	860.50	00	860.50	0
TOTAL MAYOR/CITY COUNCIL	3,912.18	45,978.26	60,500.00	(14,521.74)	76.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	5,182.96	56,849.65	78,690.00	(21,840.35)	72.3
01-13-42100-000 SALARIES (FULL-TIME)	2,455.17	3,717.61	.00	3,717.61	0
01-13-42200-000 SALARIES-PART-TIME	.00	18,438.77	31,000.00	(12,563.23)	59.5
01-13-42400-000 VACATION	304.88	3,992.75	.00	3,992.75	0
01-13-42500-000 SICK	609.76	4,392.24	.00	4,392.24	0
01-13-45100-000 HEALTH INSURANCE	1,510.24	16,545.32	21,159.00	(4,613.68)	78.2
01-13-45200-000 LIFE INSURANCE	.00	67.32	.00	67.32	0
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	(300.00)	0
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	750.00	(750.00)	0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	27.00	245.75	400.00	(154.25)	61.4
01-13-55100-000 POSTAGE	1,188.17	4,619.67	10,000.00	(5,380.33)	46.2
01-13-55300-000 PUBLISHING	.00	140.05	1,000.00	(859.95)	14.0
01-13-55400-000 PRINTING	.00	.00	500.00	(500.00)	0
01-13-56100-000 DUES	.00	430.00	800.00	(370.00)	53.8
01-13-56200-000 TRAVEL EXPENSES	395.09	1,525.25	5,500.00	(3,974.75)	27.7
01-13-56300-000 TRAINING	21.99	91.99	3,000.00	(2,908.01)	3.1
01-13-56500-000 PUBLICATIONS	.00	112.20	300.00	(187.80)	37.4
01-13-56600-000 CONFERENCE	.00	680.00	3,500.00	(2,820.00)	19.4
01-13-65100-000 OFFICE SUPPLIES	.00	489.74	3,000.00	(2,510.26)	16.3
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	0
01-13-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	1,080.00	11,464.00	15,000.00	(3,536.00)	76.4
TOTAL CITY CLERK	12,775.26	123,800.31	176,199.00	(52,398.69)	70.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,959.14	30,616.79	40,463.00	(9,846.21)	75.7
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	57.70	200.00	(142.30)	28.9
01-17-42400-000 VACATION	198.60	2,767.64	.00	2,767.64	.0
01-17-42500-000 SICK	19.86	39.72	.00	39.72	.0
01-17-45100-000 HEALTH INSURANCE	597.48	6,468.78	8,251.00	(1,782.22)	78.4
01-17-45200-000 LIFE INSURANCE	.00	103.50	.00	103.50	.0
01-17-51100-000 MAINTENANCE (BUILDING)	2,786.85	14,473.43	9,000.00	5,473.43	160.8
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	2,000.00	(2,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	159.99	1,599.90	2,500.00	(900.10)	64.0
01-17-53700-000 NETWORK ADMINISTRATION	10,299.75	102,997.50	123,597.00	(20,599.50)	83.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	8,528.00	23,720.97	32,000.00	(8,279.03)	74.1
01-17-55200-000 TELEPHONE	132.98	1,313.24	2,000.00	(686.76)	65.7
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-17-57100-000 UTILITIES	8,853.02	76,839.09	85,000.00	(8,160.91)	90.4
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	425.00	500.00	(75.00)	85.0
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	144.00	500.00	(356.00)	28.8
01-17-59500-000 PROPERTY TAX	.00	4,803.78	5,200.00	(396.22)	92.4
01-17-61100-000 MAINTENANCE BUILDING	.00	409.37	2,000.00	(1,590.63)	20.5
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	44.06	.00	44.06	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	237.54	700.00	(462.46)	33.9
01-17-65100-000 OFFICE SUPPLIES	301.88	3,478.83	4,000.00	(521.17)	87.0
01-17-65400-000 GENERAL SUPPLIES	334.09	3,255.51	5,000.00	(1,744.49)	65.1
01-17-82000-000 BUILDING	.00	14,189.99	25,000.00	(10,810.01)	56.8
01-17-83000-000 EQUIPMENT	.00	3,450.00	3,500.00	(50.00)	98.6
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	4,000.00	(4,000.00)	.0
01-17-91100-000 COMMUNITY RELATIONS	10,000.00	25,856.04	26,000.00	(143.96)	99.5
01-17-91400-000 SALES TAX REBATE	4,784.95	64,221.58	75,000.00	(10,778.42)	85.6
01-17-99910-000 TRANSFER AMBULANCE FUND	1,666.67	16,666.70	20,000.00	(3,333.30)	83.3
01-17-99960-000 TRANSFER INSURANCE FUND	19,583.33	195,833.30	235,000.00	(39,166.70)	83.3
01-17-99964-000 TRANSFER ADMIN SERVICE	19,597.83	195,978.30	235,174.00	(39,195.70)	83.3
TOTAL MUNICIPAL BUILDING	90,844.92	789,992.26	946,785.00	(156,792.74)	83.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	6,846.30	97,963.22	150,000.00	(52,036.78)	65.3
01-18-53310-000	DEVELOPER LEGAL EXPENSE	.00	.00	5,000.00	(5,000.00)	0
01-18-56100-000	DUES	.00	.00	100.00	(100.00)	0
01-18-56600-000	CONFERENCE EXPENSES	.00	.00	250.00	(250.00)	0
TOTAL CITY ATTORNEY		6,846.30	97,963.22	155,350.00	(57,386.78)	63.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	13,202.70	139,722.43	167,700.00	(27,977.57)	83.3
01-19-42400-000 VACATION	.00	5,340.08	.00	5,340.08	0
01-19-42500-000 SICK PAY	.00	898.00	.00	898.00	0
01-19-45100-000 HEALTH INSURANCE	2,265.64	14,096.01	29,416.00	(15,319.99)	47.9
01-19-45200-000 LIFE INSURANCE	.00	207.00	.00	207.00	0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	103.50	5,000.00	(4,896.50)	2.1
01-19-55200-000 TELEPHONE	110.44	1,294.11	3,600.00	(2,305.89)	36.0
01-19-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	0
01-19-56100-000 DUES	.00	1,184.70	3,500.00	(2,315.30)	33.9
01-19-56200-000 TRAVEL EXPENSES	.00	455.37	2,500.00	(2,044.63)	18.2
01-19-56400-000 TUITION	.00	442.12	150.00	292.12	294.8
01-19-56500-000 PUBLICATIONS	55.00	278.99	300.00	(21.01)	93.0
01-19-56600-000 CONFERENCE EXPENSES	.00	1,551.58	6,500.00	(4,948.42)	23.9
01-19-65100-000 OFFICE SUPPLIES	60.99	742.42	500.00	242.42	148.5
01-19-83000-000 EQUIPMENT	.00	879.33	1,000.00	(120.67)	87.9
01-19-91100-000 COMMUNITY RELATIONS	294.00	1,057.13	1,000.00	57.13	105.7
TOTAL CITY MANAGER	15,988.77	168,252.77	221,366.00	(53,113.23)	76.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT	130,367.43	1,225,986.82	1,560,200.00	(334,213.18)	78.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>						
01-21-42100-000	SALARIES - REGULAR	116,798.14	1,291,343.08	1,917,275.00	(625,931.92)	67.4
01-21-42200-000	SALARIES - PART-TIME	2,329.44	24,078.07	50,000.00	(25,921.93)	48.2
01-21-42300-000	SALARIES - OVERTIME	14,139.07	160,674.97	195,000.00	(34,325.03)	82.4
01-21-42400-000	SALARIES - VACATION PAY	9,928.43	138,556.96	00	138,556.96	0
01-21-42500-000	SALARIES - SICK PAY	886.44	27,319.74	00	27,319.74	0
01-21-42800-000	OIC - ON-CALL FTO	910.60	16,985.06	26,000.00	(9,014.94)	65.3
01-21-43000-000	CONTRIBUTION TO POLICE PENSION	1.04	482,505.25	499,765.00	(17,259.75)	96.6
01-21-45100-000	HEALTH INSURANCE	22,608.91	274,571.57	430,361.00	(155,789.43)	63.8
01-21-45200-000	LIFE INSURANCE	00	2,599.00	00	2,599.00	0
01-21-47100-000	UNIFORM ALLOWANCE	477.87	8,894.35	30,000.00	(21,105.65)	29.7
01-21-51200-000	MAINTENANCE - EQUIPMENT	3,545.43	29,131.78	40,000.00	(10,868.22)	72.8
01-21-51300-000	MAINTENANCE - VEHICLE	3,750.47	19,967.27	30,000.00	(10,032.73)	66.6
01-21-53400-000	MEDICAL SERVICES	00	489.00	2,500.00	(2,011.00)	19.6
01-21-53700-000	DATA PROCESSING SERVICES	17,015.54	16,052.40	27,000.00	(10,947.60)	59.5
01-21-54900-000	OTHER PROFESSIONAL SERVICES	00	54.00	5,000.00	(4,946.00)	1.1
01-21-55100-000	POSTAGE	00	9.80	100.00	(90.20)	9.8
01-21-55200-000	TELEPHONE	2,850.75	17,777.90	17,000.00	777.90	104.6
01-21-55300-000	PUBLISHING	78.00	402.00	1,000.00	(598.00)	40.2
01-21-55400-000	PRINTING	00	2,795.16	4,000.00	(1,204.84)	69.9
01-21-56100-000	DUES	481.00	8,865.90	7,000.00	1,865.90	126.7
01-21-56200-000	TRAVEL EXPENSES	6.94	518.39	3,500.00	(2,981.61)	14.8
01-21-56300-000	TRAINING	600.00	5,992.19	10,000.00	(4,007.81)	59.9
01-21-57100-000	UTILITIES	97.13	1,061.48	1,200.00	(138.52)	88.5
01-21-57800-000	ANIMAL CONTROL	00	00	1,000.00	(1,000.00)	0
01-21-61200-000	MAINTENANCE SUPPLIES-EQUIPMENT	00	00	500.00	(500.00)	0
01-21-61300-000	MAINTENANCE SUPPLIES - VEHICLE	3,116.00	3,617.31	3,000.00	617.31	120.6
01-21-65100-000	OFFICE SUPPLIES	00	3,506.60	7,000.00	(3,493.40)	50.1
01-21-65200-000	OPERATING SUPPLIES	594.80	6,681.47	20,000.00	(13,318.53)	33.4
01-21-65500-000	AUTOMOBILE FUEL/OIL	2,977.67	28,786.75	45,000.00	(16,213.25)	64.0
01-21-65800-000	PRISONER SUPPLIES	118.65	1,150.30	2,000.00	(849.70)	57.5
01-21-66200-000	K9 SUPPLIES	00	6,530.90	5,000.00	1,530.90	130.6
01-21-83000-000	CAPITAL OUTLAY - EQUIPMENT	00	102,031.20	97,155.00	4,876.20	105.0
01-21-84000-000	CAPITAL OUTLAY - VEHICLES	10,331.75	46,739.47	141,336.00	(94,596.53)	33.1
01-21-91700-000	INVESTIGATIONS	140.00	2,479.23	3,000.00	(520.77)	82.6
01-21-91710-000	DRUG INVESTIGATIONS	1,798.29	3,366.68	10,000.00	(6,633.32)	33.7
01-21-92400-000	DUI	6,520.64	9,440.64	2,000.00	7,440.64	472.0
TOTAL POLICE DEPARTMENT		222,103.00	2,744,975.87	3,633,692.00	(888,716.13)	75.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
FIRE DEPARTMENT					
01-22-42100-000 SALARIES - REGULAR	75,442.15	777,357.27	1,067,327.00	(289,969.73)	72.8
01-22-42200-000 SALARIES - PART-TIME	6,292.00	65,478.25	86,440.00	(20,961.75)	75.8
01-22-42300-000 SALARY EXPENSE - OVERTIME	16,293.67	155,327.81	176,537.00	(21,209.19)	88.0
01-22-42400-000 SALARIES - VACATION PAY	4,220.08	51,975.34	00	51,975.34	0
01-22-42500-000 SALARIES - SICK PAY	2,310.06	15,890.69	00	15,890.69	0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	93	429,503.94	444,861.00	(15,357.06)	96.6
01-22-45100-000 HEALTH INSURANCE	17,851.82	195,024.52	223,432.00	(28,407.48)	87.3
01-22-45200-000 LIFE INSURANCE	00	1,345.50	00	1,345.50	0
01-22-47100-000 UNIFORM ALLOWANCE	00	3,028.54	12,000.00	(8,971.46)	25.2
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	1,386.50	5,246.81	9,000.00	(3,753.19)	58.3
01-22-51200-000 MAINTENANCE SERVICE - EQUIPMENT	793.10	8,848.51	12,000.00	(3,151.49)	73.7
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	1,662.36	5,457.91	10,000.00	(4,542.09)	54.6
01-22-53400-000 MEDICAL SERVICES	425.00	1,530.00	7,800.00	(6,270.00)	19.6
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,714.61	25,178.52	40,000.00	(14,821.48)	63.0
01-22-55100-000 POSTAGE	00	62.18	500.00	(437.82)	12.4
01-22-55200-000 TELEPHONE	666.28	4,938.73	8,000.00	(3,061.27)	61.7
01-22-55400-000 PRINTING	00	268.00	200.00	68.00	134.0
01-22-56100-000 DUES	00	1,224.00	1,400.00	(176.00)	87.4
01-22-56200-000 TRAVEL EXPENSES	00	491.36	2,500.00	(2,008.64)	19.7
01-22-56300-000 TRAINING	00	2,705.11	6,000.00	(3,294.89)	45.1
01-22-56400-000 TUITION REIMBURSEMENT	00	1,950.00	2,000.00	(50.00)	97.5
01-22-56500-000 PUBLICATIONS	00	251.99	1,200.00	(948.01)	21.0
01-22-57100-000 UTILITIES	1,147.49	12,078.44	17,000.00	(4,921.56)	71.1
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	1,226.10	3,280.21	4,000.00	(719.79)	82.0
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	5.00	1,841.31	5,000.00	(3,158.69)	36.8
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	00	2,102.78	5,000.00	(2,897.22)	42.1
01-22-65100-000 OFFICE SUPPLIES	00	577.68	2,500.00	(1,922.32)	23.1
01-22-65200-000 OPERATING SUPPLIES	296.99	11,960.00	14,000.00	(2,040.00)	85.4
01-22-65400-000 JANITORIAL SUPPLIES	42.40	2,277.80	4,500.00	(2,222.20)	50.6
01-22-65500-000 AUTOMOTIVE FUEL/OIL	480.83	6,468.01	13,000.00	(6,531.99)	49.8
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	00	00	59,500.00	(59,500.00)	0
01-22-84000-000 CAPITAL OUTLAY - VEHICLES	00	00	42,000.00	(42,000.00)	0
01-22-91100-000 COMMUNITY RELATIONS	437.90	598.43	1,000.00	(401.57)	59.8
TOTAL FIRE DEPARTMENT	133,695.27	1,794,269.64	2,278,697.00	(484,427.36)	78.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	355,798.27	4,539,245.51	5,912,389.00	(1,373,143.49)	76.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	51,689.12	514,715.86	708,080.00	(193,364.14)	72.7
01-41-42200-000 SALARIES (PART-TIME)	.00	2,640.00	8,000.00	(5,360.00)	33.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	754.07	10,650.29	66,050.00	(55,399.71)	16.1
01-41-42400-000 VACATION	2,904.96	48,747.80	.00	48,747.80	.0
01-41-42500-000 SICK	626.72	9,769.42	.00	9,769.42	.0
01-41-42600-000 SALARIES-PAGER PAY	995.50	14,707.00	19,500.00	(4,793.00)	75.4
01-41-45100-000 HEALTH INSURANCE	11,640.80	127,014.60	162,663.00	(35,648.40)	78.1
01-41-45200-000 LIFE INSURANCE	.00	1,035.00	.00	1,035.00	.0
01-41-47100-000 UNIFORM ALLOWANCE	57.44	642.59	1,000.00	(357.41)	64.3
01-41-47300-000 CLOTHING ACQUISITION	.00	772.51	2,500.00	(1,727.49)	30.9
01-41-51100-000 MAINTENANCE (BUILDING)	.00	1,445.43	2,500.00	(1,054.57)	57.8
01-41-51200-000 MAINTENANCE (EQUIPMENT)	10,292.84	15,316.81	17,500.00	(2,183.19)	87.5
01-41-51300-000 MAINT SERVICE-VEHICLE	2,763.89	19,534.28	20,000.00	(465.72)	97.7
01-41-51400-000 MAINTENANCE STREET	.00	35,059.17	30,000.00	5,059.17	116.9
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	108.00	3,000.00	(2,892.00)	3.6
01-41-52900-000 MAINTENANCE OTHER	.00	5,000.00	5,000.00	.00	100.0
01-41-53600-000 JANITORIAL SERVICES	170.48	1,693.00	2,000.00	(307.00)	84.7
01-41-54900-000 OTHER PROFESSIONAL SERVICES	1,493.10	14,571.44	12,000.00	2,571.44	121.4
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-41-55200-000 TELEPHONE	698.59	4,421.64	4,700.00	(278.36)	94.1
01-41-55300-000 PUBLISHING	.00	224.20	300.00	(75.80)	74.7
01-41-56200-000 TRAVEL EXPENSES	.00	80.00	1,200.00	(1,120.00)	6.7
01-41-56300-000 TRAINING	.00	1,080.00	3,500.00	(2,420.00)	30.9
01-41-57100-000 UTILITIES	874.75	9,163.01	14,000.00	(4,836.99)	65.5
01-41-57200-000 STREET LIGHTING	12,625.96	135,042.84	169,000.00	(33,957.16)	79.9
01-41-59400-000 LEASE OR RENTALS	.00	.00	3,000.00	(3,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	.00	2,632.57	5,000.00	(2,367.43)	52.7
01-41-61200-000 MAINTENANCE (EQUIPMENT)	4,244.86	8,358.61	16,000.00	(7,641.39)	52.2
01-41-61300-000 MAINT SUPPLIES-VEHICLE	5,135.80	32,193.98	35,000.00	(2,806.02)	92.0
01-41-61400-000 SUPPLIES STREETS	2,811.88	61,471.31	55,000.00	6,471.31	111.8
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	27,415.73	110,000.00	(82,584.27)	24.9
01-41-61700-000 MAINT SUPPLIES-GROUNDS	1,522.95	8,018.08	12,000.00	(3,981.92)	66.8
01-41-62900-000 SUPPLIES OTHER	.00	10,599.55	15,000.00	(4,400.45)	70.7
01-41-65100-000 OFFICE SUPPLIES	41.53	763.96	2,000.00	(1,236.04)	38.2
01-41-65200-000 OPERATING SUPPLIES	259.72	2,593.27	8,000.00	(5,406.73)	32.4
01-41-65300-000 SMALL TOOLS	.00	1,092.79	3,200.00	(2,107.21)	34.2
01-41-65400-000 JANITORIAL SUPPLIES	12.17	547.77	1,000.00	(452.23)	54.8
01-41-65500-000 GASOLINE/OIL	2,812.08	30,894.23	55,000.00	(24,105.77)	56.2
01-41-66100-000 SAFETY SUPPLIES	160.94	2,261.86	3,500.00	(1,238.14)	64.6
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	51,766.45	51,766.45	65,000.00	(13,233.55)	79.6
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL STREET DIVISION	166,356.60	1,214,045.05	1,641,793.00	(427,747.95)	74.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	2,271.20	23,546.62	34,379.00	(10,832.38)	68.5
01-46-42300-000 SALARY EXPENSE-OVERTIME	162.82	906.23	3,550.00	(2,643.77)	25.5
01-46-42400-000 VACATION	267.20	3,837.68	00	3,837.68	0
01-46-42500-000 SICK PAY	133.60	437.81	00	437.81	0
01-46-42600-000 PAGER	141.50	566.00	00	566.00	0
01-46-45100-000 HEALTH INSURANCE	758.94	8,280.22	10,955.00	(2,674.78)	75.6
01-46-45200-000 LIFE INSURANCE	00	75.36	00	75.36	0
01-46-47100-000 UNIFORM ALLOWANCE	26.88	276.20	300.00	(23.80)	92.1
01-46-47300-000 CLOTHING ACQUISITION	00	00	200.00	(200.00)	0
01-46-51100-000 MAINTENANCE (BUILDING)	100.00	1,232.00	1,500.00	(268.00)	82.1
01-46-51200-000 MAINTENANCE (EQUIPMENT)	00	358.46	500.00	(141.54)	71.7
01-46-51300-000 MAINTENANCE (VEHICLE)	00	78.00	300.00	(222.00)	26.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	1,760.30	36,855.81	45,000.00	(8,144.19)	81.9
01-46-55200-000 TELEPHONE	586.64	2,589.44	1,500.00	1,089.44	172.6
01-46-55300-000 PUBLISHING	00	00	200.00	(200.00)	0
01-46-56200-000 TRAVEL EXPENSES	00	00	100.00	(100.00)	0
01-46-56300-000 TRAINING	00	00	100.00	(100.00)	0
01-46-57100-000 UTILITIES	232.73	2,372.76	3,250.00	(877.24)	73.0
01-46-61100-000 MAINTENANCE BUILDING	00	246.10	1,000.00	(753.90)	24.6
01-46-61200-000 MAINTENANCE (EQUIPMENT)	27.63	323.24	1,000.00	(676.76)	32.3
01-46-61300-000 SUPPLIES (VEHICLE)	00	53.10	500.00	(446.90)	10.6
01-46-61700-000 MAINT SUPPLIES-GROUNDS	00	828.02	1,500.00	(671.98)	55.2
01-46-65200-000 OPERATING SUPPLIES	68.58	719.46	700.00	19.46	102.8
01-46-65300-000 SMALL TOOLS	00	193.05	500.00	(306.95)	38.6
01-46-65400-000 JANITORIAL SUPPLIES	00	00	100.00	(100.00)	0
01-46-65500-000 GASOLINE/OIL	181.85	1,129.63	2,000.00	(870.37)	56.5
01-46-66100-000 SAFETY SUPPLIES	00	00	250.00	(250.00)	0
01-46-83000-000 EQUIPMENT	00	4,536.00	4,500.00	36.00	100.8
01-46-89000-000 CAPITAL OUTLAY - OTHER	00	00	2,000.00	(2,000.00)	0
01-46-92900-000 MISCELLANEOUS CHARGES	00	00	100.00	(100.00)	0
TOTAL CEMETERY	6,719.87	89,441.19	115,984.00	(26,542.81)	77.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	12,504.00	135,148.64	179,990.00	(44,841.36)	75.1
01-48-42200-000 SALARIES-PART-TIME	.00	.00	8,200.00	(8,200.00)	.0
01-48-42400-000 VACATION	1,279.65	6,878.88	.00	6,878.88	.0
01-48-42500-000 SICK	49.95	1,960.99	.00	1,960.99	.0
01-48-45100-000 HEALTH INSURANCE	3,028.52	33,106.72	42,385.00	(9,278.28)	78.1
01-48-45200-000 LIFE INSURANCE	.00	207.00	.00	207.00	.0
01-48-51100-000 MAINTENANCE (BUILDING)	.00	462.43	3,000.00	(2,537.57)	15.4
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	67.90	1,600.00	(1,532.10)	4.2
01-48-51300-000 MAINT SERVICE (VEHICLE)	.00	202.79	2,000.00	(1,797.21)	10.1
01-48-53200-000 ENGINEERING SERVICE	190.00	21,875.62	16,000.00	5,875.62	136.7
01-48-54900-000 OTHER PROFESSIONAL SERVICES	49.24	814.79	4,100.00	(3,285.21)	19.9
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	438.23	2,872.18	3,860.00	(987.82)	74.4
01-48-55300-000 PUBLISHING	.00	130.90	100.00	30.90	130.9
01-48-56100-000 DUES	841.41	2,339.41	2,150.00	189.41	108.8
01-48-56200-000 TRAVEL EXPENSES	122.11	2,826.28	3,200.00	(373.72)	88.3
01-48-56300-000 TRAINING	22.89	1,710.73	2,500.00	(789.27)	68.4
01-48-56500-000 PUBLICATIONS	.00	221.40	200.00	21.40	110.7
01-48-57100-000 UTILITIES	444.86	5,228.98	5,100.00	128.98	102.5
01-48-61200-000 SUPPLIES (EQUIPMENT)	667.58	2,694.88	2,400.00	294.88	112.3
01-48-65100-000 OFFICE SUPPLIES	94.46	532.57	1,200.00	(667.43)	44.4
01-48-65300-000 SMALL TOOLS	.00	218.28	550.00	(331.72)	39.7
01-48-65400-000 JANITORIAL SUPPLIES	39.05	402.95	800.00	(397.05)	50.4
01-48-65500-000 GASOLINE & OIL	222.32	2,499.15	3,800.00	(1,300.85)	65.8
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	(100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	1,676.00	5,600.00	(3,924.00)	29.9
01-48-82000-000 BUILDING	.00	.00	2,200.00	(2,200.00)	.0
01-48-83000-000 EQUIPMENT	.00	.00	21,600.00	(21,600.00)	.0
01-48-87000-000 FURNITURE	.00	.00	1,000.00	(1,000.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	11.57	100.00	(88.43)	11.6
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	(100.00)	.0
TOTAL ENGINEERING	19,994.27	224,091.04	313,885.00	(89,793.96)	71.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS	193,070.74	1,527,577.28	2,071,662.00	(544,084.72)	73.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	21,274.44	224,431.86	305,856.00	(81,424.14)	73.4
01-44-42200-000 SALARIES (PART-TIME)	.00	.00	3,000.00	(3,000.00)	.0
01-44-42400-000 VACATION	1,969.27	16,153.24	.00	16,153.24	.0
01-44-42500-000 SICK	428.83	5,732.87	.00	5,732.87	.0
01-44-45100-000 HEALTH INSURANCE	4,069.58	44,247.89	56,491.00	(12,243.11)	78.3
01-44-45200-000 LIFE INSURANCE	.00	448.50	.00	448.50	.0
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	262.90	1,500.00	(1,237.10)	17.5
01-44-52900-000 NUISANCE ABATEMENT	870.00	1,814.00	4,000.00	(2,186.00)	45.4
01-44-53300-000 LEGAL SERVICE	.00	.00	3,400.00	(3,400.00)	.0
01-44-53400-000 MEDICAL SERVICES	.00	.00	100.00	(100.00)	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	3,833.28	21,000.00	(17,166.72)	18.3
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	5,858.31	96,327.67	150,000.00	(53,672.33)	64.2
01-44-54920-000 OTHER PROF SVCS - REBRANDING	18,350.00	20,650.00	100,000.00	(79,350.00)	20.7
01-44-55100-000 POSTAGE	.00	.00	300.00	(300.00)	.0
01-44-55200-000 TELEPHONE	228.08	1,177.24	1,500.00	(322.76)	78.5
01-44-55300-000 PUBLISHING	.00	1,486.85	6,000.00	(4,513.35)	24.8
01-44-55400-000 PRINTING	136.27	692.62	600.00	92.62	115.4
01-44-56100-000 DUES	215.00	1,533.15	1,200.00	333.15	127.8
01-44-56200-000 TRAVEL EXPENSES	120.37	891.61	5,000.00	(4,108.39)	17.8
01-44-56300-000 TRAINING	.00	5,173.72	9,500.00	(4,326.28)	54.5
01-44-56500-000 PUBLICATIONS	.00	202.00	200.00	2.00	101.0
01-44-56600-000 CONFERENCE EXPENSES	.00	570.00	4,000.00	(3,430.00)	14.3
01-44-57100-000 UTILITIES	199.47	1,180.99	.00	1,180.99	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	414.13	3,000.00	(2,585.87)	13.8
01-44-65100-000 OFFICE SUPPLIES	244.46	1,250.49	2,000.00	(749.51)	62.5
01-44-65200-000 OPERATING SUPPLIES	.00	464.77	.00	464.77	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	147.09	881.77	1,200.00	(318.23)	73.5
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	5,000.00	(5,000.00)	.0
01-44-89000-000 CAPITAL OUTLAY - OTHER	117.50	1,428.00	5,000.00	(3,572.00)	28.6
01-44-91100-000 PUBLIC RELATIONS	.00	296.00	2,000.00	(1,704.00)	14.8
TOTAL COMMUNITY DEVELOPMENT	54,228.67	431,545.35	691,847.00	(260,301.65)	62.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	9,481.76	96,217.37	153,278.00	(57,060.63)	62.8
01-61-42100-000 SALARIES (FULL-TIME)	1,895.20	19,634.25	00	19,634.25	0
01-61-42400-000 VACATION	00	5,721.70	00	5,721.70	0
01-61-42500-000 SICK	499.04	1,949.08	00	1,949.08	0
01-61-45100-000 HEALTH INSURANCE	1,525.76	16,576.36	31,738.00	(15,161.64)	52.2
01-61-45200-000 LIFE INSURANCE	00	207.00	00	207.00	0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	00	00	3,000.00	(3,000.00)	0
01-61-55100-000 POSTAGE	00	00	100.00	(100.00)	0
01-61-55200-000 TELEPHONE	168.09	1,123.74	1,500.00	(376.26)	74.9
01-61-56100-000 DUES	00	500.00	750.00	(250.00)	66.7
01-61-56200-000 TRAVEL EXPENSES	630.39	2,869.87	7,000.00	(4,130.13)	41.0
01-61-56300-000 TRAINING	765.00	780.00	1,000.00	(220.00)	78.0
01-61-56500-000 PUBLICATIONS	00	236.45	150.00	86.45	157.6
01-61-56600-000 CONFERENCE	60.00	938.60	1,000.00	(61.40)	93.9
01-61-65100-000 OFFICE SUPPLIES	219.09	890.76	1,000.00	(109.24)	89.1
01-61-65200-000 OPERATING SUPPLIES	00	45.00	200.00	(155.00)	22.5
01-61-91100-000 COMMUNITY RELATIONS	00	433.18	00	433.18	0
01-61-92900-000 MISCELLANEOUS CHARGES	248.32	470.62	1,000.00	(529.38)	47.1
TOTAL ECONOMIC DEVELOPMENT	15,492.65	148,593.98	201,716.00	(53,122.02)	73.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	69,721.32	580,139.33	893,563.00	(313,423.67)	64.9
TOTAL FUND EXPENDITURES	748,957.76	7,872,948.94	10,437,814.00	(2,564,865.06)	75.4
NET REVENUE OVER EXPENDITURES	40,238.61	1,188,464.66	12,017.00	1,176,447.66	9889.9

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 10 MONTHS ENDING OCTOBER 31 2017

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	566	23,690	24,128	438	98.18
Insurance	23,406	356,511	398,750	42,239	89.41
Illinois Municipal Retirement	3,631	186,983	189,941	2,958	98.44
Social Security	3,419	143,696	146,479	2,783	98.1
Ambulance	1,687	16,722	20,000	3,278	83.61
Economic Development	-	-	-	-	0
Motor Fuel Tax	18,852	118,987	1,496,600	1,377,613	7.95
Utility Tax	32,326	324,995	370,000	45,005	87.84
Travel and Tourism	25,420	223,166	346,816	123,650	64.35
Sales Tax	81,717	771,252	999,000	227,748	77.2
Lighthouse Pointe TIF	241	594,952	610,504	15,552	97.45
Foreign Fire Insurance	-	3,589	20,000	16,411	17.94
TIF	1,627	31,802	-	(31,802)	0
Overweight Truck	4,988	36,692	76,300	39,608	48.09
Capital Improvement	364,516	1,026,874	4,431,299	3,404,425	23.17
Stormwater Management	38	565	6,600	6,035	8.57
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	33,539	799,010	1,270,256	471,246	62.9
Technology Center	105,557	927,162	1,178,064	250,902	78.7
Airport	70,231	419,975	1,719,786	1,299,811	24.42
Railroad	469	1,609,232	8,048,383	6,439,151	19.99
Golf Course	22,120	335,798	377,500	41,702	88.95
Health Insurance	-	-	-	-	0
Administrative Services	53,521	535,290	642,252	106,962	83.35
Total Revenues	847,871	8,486,944	22,372,658	13,885,714	37.93

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 10 MONTHS ENDING OCTOBER 31 2017

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	25,770	37,500	11,730	68.72
Insurance	29,580	302,937	449,269	146,332	67.43
Illinois Municipal Retirement	19,351	222,112	265,356	43,244	83.7
Social Security	15,928	179,443	217,000	37,557	82.69
Ambulance	-	-	-	-	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	109,932	109,932	1,600,000	1,490,068	6.87
Utility Tax	108,986	192,898	845,000	652,102	22.83
Travel and Tourism	16,286	244,626	369,858	125,232	66.14
Sales Tax	174,725	735,388	1,964,000	1,228,612	37.44
Lighthouse Pointe TIF	171,568	217,521	363,703	146,182	59.81
Foreign Fire Insurance	-	14,483	49,525	35,042	29.24
TIF	185	4,695	182,674	177,980	2.57
Overweight Truck	1,019	26,318	107,500	81,182	24.48
Capital Improvement	110,747	985,198	4,203,200	3,218,002	23.44
Stormwater Management	296	9,664	68,500	58,836	14.11
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	81,188	889,095	1,133,375	244,280	78.45
Technology Center	73,642	755,640	853,518	97,878	88.53
Airport	25,241	407,900	1,731,151	1,323,251	23.56
Railroad	107,132	912,172	8,038,804	7,126,632	11.35
Golf Course	12,146	117,266	141,657	24,391	82.78
Health Insurance	-	-	-	-	0
Administrative Services	38,992	571,062	628,576	57,514	90.85
Total Expenses	1,096,944	6,924,119	23,250,166	16,326,047	29.78
Revenue over Expenses	(249,073)	1,562,825	(877,508)	(2,440,333)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND

October 31, 2017 and 2016

	October 31, 2017	October 31, 2016
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	26,156,898	25,131,307
Less Accumulated Depreciation	(7,799,910)	(7,297,857)
Net Plant in Service	18,356,988	17,833,450
CURRENT ASSETS		
Cash & Investments	4,382,558	3,401,697
Customer Accounts Receivable	600,157	299,946
Other Accounts Receivable	72,096	
Inventory		
Prepaid Expenses	3,584	25,041
Total Current Assets	5,058,395	3,726,683
RESTRICTED ASSETS	95,628	
OTHER DEBITS		
Unamortized Loss		
Deferred Outflows of Resources	83,487	121,822
Total Other Debits	83,487	121,622
TOTAL ASSETS	23,594,498	21,681,755
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	19,280,482	18,652,987
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	19,464,170	18,836,675
LIABILITIES		
Current Liabilities		
Accounts Payable	93,956	465,441
Accrued Liabilities	224,826	239,475
Total Current Liabilities	318,782	704,916
Non-Current Liabilities		
Note Payable - Associated Company		
Other Non-Current Liabilities	3,811,546	2,140,164
Total Non-Current Liabilities	3,811,546	2,140,164
Total Liabilities	4,130,328	2,845,080
TOTAL LIABILITIES AND EQUITY	23,594,498	21,681,755

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 10 Months Ending October 31, 2017 and 2016

	2017	2016	Variance	%
OPERATING REVENUES				
Residential Sales	792,466	445,523	346,942	177.9
Commercial Sales	634,357	374,152	260,206	169.6
Industrial Sales	668,306	427,456	240,850	156.4
Interdepartmental Sales				0
Other Operating Revenues	105,263	64,623	40,640	162.9
Total Operating Revenues	2,200,392	1,311,754	888,638	167.7
OPERATING EXPENSES				
Source of Supply - Operations	253,032	144,770	108,263	174.8
Source of Supply - Maintenance	41,096	10,988	30,108	374.0
Water Treatment - Operations	154,777	81,383	73,394	190.2
Water Treatment - Maintenance	72,142	18,599	53,543	387.9
Distribution - Operations	87,391	42,253	45,138	206.8
Distribution - Maintenance	178,961	109,303	69,658	163.7
Customer Accounts	105,157	59,338	45,821	177.2
Administrative and General	161,452	91,878	69,574	175.7
Depreciation	407,179	244,308	162,872	166.7
Indirect Transfers to Municipality				0
Total Operating Expenses	1,461,188	802,817	658,371	182.0
Operating Income (Loss)	739,204	508,937	230,267	145.2
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	630	1,290,000	(1,289,370)	1
Investment Income	4,185	1,754	2,431	238.6
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	(1,082)	(228)	(854)	(474.2)
Interest Expense	(52,046)	(3)	(52,043)	(1,562.949)
Total Non-Operating Revenue (Expense)	(48,313)	1,291,522	(1,339,835)	(3.7)
Net Income Before Amortizations	690,891	1,800,460	(1,109,568)	38.4
Amortization of Contributions in Aid of Construction				0
Net Income	690,891	1,800,460	(1,109,568)	38.4
Operating Transfers In (Out)	(89,465)	(53,307)	(36,158)	(167.8)
Interfund Transfer W/WR Loan Forgiveness				0
Increase (Decrease) in Retained Earnings	601,426	1,747,152	(1,145,726)	34.4
RETAINED EARNINGS - Beginning of Period	18,681,940	16,905,835	1,776,106	110.5
RETAINED EARNINGS - END OF PERIOD	19,283,367	18,652,987	630,380	103.4

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

October 31, 2017 and 2016

	October 31, 2017	October 31, 2016
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	41,329,315	40,977,912
Less Accumulated Depreciation	(22,914,696)	(21,930,345)
Net Plant in Service	18,414,619	19,047,567
CURRENT ASSETS		
Cash & Investments	2,655,332	1,737,508
Customer Accounts Receivable	764,141	694,158
Other Accounts Receivable	96,407	14
Inventory	3,480	3,480
Prepaid Expenses	9,080	54,698
Total Current Assets	3,528,442	2,489,859
RESTRICTED FUNDS	375,195	458,583
NON-CURRENT ASSETS		
Unamortized Loss		
Deferred Outflows of Resources	221,900	323,258
Note Receivable - Associated Company		
Total Non-Current Assets	221,900	323,258
TOTAL ASSETS	22,540,156	22,317,268
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,565,165	13,970,333
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,533,930	20,939,098
LIABILITIES		
Current Liabilities		
Accounts Payable	87,825	130,939
Accrued Liabilities	589,886	633,758
Total Current Liabilities	677,711	764,697
Non-Current Liabilities		
Bonds Payable	328,515	613,473
Unamortized Premium on Long-Term Debt		
Other Non-Current Liabilities		
Total Non-Current Liabilities	328,515	613,473
Total Liabilities	1,006,226	1,378,170
TOTAL LIABILITIES AND EQUITY	22,540,156	22,317,268

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 10 Months Ending October 31, 2017 and 2016

	2017	2016	Variance	%
OPERATING REVENUES				
Residential Sales	956,039	466,864	489,175	204.8
Commercial Sales	1,017,275	494,261	523,014	205.8
Industrial Sales	925,782	458,632	467,149	201.9
Interdepartmental Sales				0
Other Operating Revenues	95,870	100,851	(4,981)	95.1
Total Operating Revenues	2,994,966	1,520,608	1,474,358	197.0
OPERATING EXPENSES				
Collection - Operations	103,772	59,411	44,361	174.7
Collection - Maintenance	81,161	74,262	6,900	109.3
Pumping - Operations	1,159	417	742	278.0
Pumping - Maintenance	14,619	390	14,229	3,746.2
Treatment and Disposal - Operations	895,743	437,053	458,690	205.0
Treatment and Disposal - Maintenance	162,980	90,825	72,155	179.4
Customer Accounts	116,092	63,113	52,979	183.9
Administrative and General	149,825	105,424	44,401	142.1
Depreciation	811,222	486,733	324,489	166.7
Total Operating Expenses	2,336,573	1,317,629	1,018,944	177.3
Operating Income (Loss)	658,393	202,979	455,414	324.4
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	9,713	3,554	6,159	273.3
Non Utility Income		6,000	(6,000)	0
Merchandising, Jobbing & Contract Income	11,206	4,000	7,206	280.1
Merchandising, Jobbing & Contract Expense	(1,463)	(1,363)	(101)	(107.4)
Amortization Expense				0
Interest Expense	(10,475)	(8,824)	(1,651)	(118.7)
Total Non-Operating Revenue (Expense)	8,982	3,367	5,614	266.7
Net Income Before Amortizations	667,374	206,347	461,028	323.4
Amortization of Contributions in Aid of Construction				0
Net Income	667,374	206,347	461,028	323.4
Operating Transfers In (Out)	(102,486)	(73,859)	(28,627)	(138.8)
Interfund transfer W/WR loan forgiveness				0
Increase (Decrease) in Retained Earnings	564,888	132,488	432,401	426.4
RETAINED EARNINGS - Beginning of Period	14,000,372	13,837,846	162,527	101.2
RETAINED EARNINGS - END OF PERIOD	14,565,261	13,970,333	594,928	104.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND October 31, 2017 and 2016

	October 31, 2017	October 31, 2016
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	87,790,673	84,338,565
Less: Accumulated Depreciation	(46,056,466)	(43,939,553)
Net Plant in Service	41,734,207	40,399,012
CURRENT ASSETS		
Cash & Investments	7,101,255	7,725,474
Customer Accounts Receivable	5,423,934	5,479,492
Other Accounts Receivable		
Inventory	1,710,036	2,012,555
Prepaid Expenses	190,196	421,261
Total Current Assets	14,425,421	15,638,781
RESTRICTED ASSETS	7,418,696	6,448,020
NON-CURRENT ASSETS		
Unamortized Loss	1,592,963	1,878,174
Deferred Outflows of Resources	654,716	953,771
Other Deferred Debits	212,089	221,953
Interdepartmental Loan Receivable	466,665	525,247
Total Non-Current Assets	2,926,434	3,579,145
TOTAL ASSETS	66,504,758	66,064,958
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	46,567,818	44,173,810
Total Equity	46,567,818	44,173,810
LIABILITIES		
Current Liabilities		
Accounts Payable	2,656,687	2,984,251
Accrued Liabilities	1,775,772	1,847,981
Total Current Liabilities	4,432,459	4,832,232
Non-Current Liabilities		
Bonds Payable	15,511,353	16,827,780
Other Non-Current Liabilities	(6,873)	231,137
Total Non-Current Liabilities	15,504,480	17,058,917
Total Liabilities	19,936,939	21,891,148
TOTAL LIABILITIES AND EQUITY	66,504,758	66,064,958

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 10 Months Ending October 31, 2017 and 2016

	2017	2016	Variance	%
OPERATING REVENUES				
Residential	5,309,873	3,287,412	2,022,461	161.5
Small General Service	4,668,152	2,893,173	1,774,979	161.4
Large General Service	20,213,471	12,642,055	7,571,417	159.9
Public Street Lighting	128,849	75,952	52,896	169.6
Interdepartmental	557,854	312,938	244,916	178.3
Forfeited Discounts	248,389	148,594	101,795	169.4
Other Operating Revenues	1,880,801	994,440	886,361	189.1
Total Operating Revenues	33,007,389	20,352,565	12,654,824	162.2
OPERATING EXPENSES				
Purchased Power	19,201,635	10,817,998	8,383,637	177.5
Generation - Operation	566,306	498,887	67,420	113.5
Generation - Maintenance	1,157,190	448,268	710,922	259.3
Transmission - Operation	1,207,671	1,477,427	(269,756)	81.7
Distribution - Operation	1,386,320	682,856	703,464	203.0
Distribution - Maintenance	771,227	410,049	361,179	188.1
Depreciation	2,288,016	1,923,597	364,418	118.9
Taxes Other Than Income Taxes	144,888	77,589	67,299	186.7
Customer Accounts	208,862	170,879	37,983	122.2
Administrative & General	2,388,911	1,351,506	1,037,405	176.8
Indirect Transfers to Municipality				0
Total Operating Expenses	29,321,026	17,857,057	11,463,969	164.2
Operating Income (Loss)	3,686,363	2,495,508	1,190,855	147.7
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	41,143	14,233	26,909	289.1
Merchandising, Jobbing & Contract Income	(1,559)		(1,559)	0
Merchandising, Jobbing & Contract Expense	30,891	(4,172)	35,063	740.5
Amortization Expense	54,654	32,232	22,422	169.6
Interest Expense	(512,614)	(312,604)	(200,010)	(164.0)
Non-Operating Revenue (Expense)	268,385	18,290	250,095	1,467.4
Total Non-Operating Revenue (Expense)	(119,101)	(252,021)	132,920	(47.3)
Increase (Decrease) in Retained Earnings Before Operating Transfers	3,567,262	2,243,487	1,323,774	159.0
Operating Transfers In (Out)	(1,585,392)	(857,714)	(727,678)	(184.8)
Increase (Decrease) in Retained Earnings	1,981,870	1,385,773	596,097	143.0
RETAINED EARNINGS - Beginning of Period	44,595,913	42,788,037	1,807,876	104.2
RETAINED EARNINGS - END OF PERIOD	46,577,783	44,173,810	2,403,973	105.4

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – NETWORK ADMIN October 31, 2017 and 2016

	October 31, 2017	October 31, 2016	
ASSETS			
PLANT IN SERVICE			
Utility Plant in Service	9,796	3,706,829	
Tech Center Building		428	
Less Accumulated Depreciation		(2,897,004)	
	9,796	810,253	
NON CURRENT ASSETS			
Deferred Outflows of Resources		105,619	
	9,796	105,619	
CURRENT ASSETS			
Cash & Investments	6,333	(933,454)	
Customer Accounts Receivable	68,133	54,752	
Miscellaneous Accounts Receivable			
Prepaid Expenses	10,306	(6,996)	
Inventory			
	84,772	(885,698)	
TOTAL ASSETS			
	94,568	30,174	
LIABILITIES AND EQUITY			
EQUITY			
Retained Earnings		(648,432)	
Revenue over Expenditures	76,336	(77,358)	
Contribution in Aid of Construction (Net)		352,922	
	76,336	(372,868)	
LIABILITIES			
Current Liabilities			
Accounts Payable	18,232	1,987	
Accrued Liabilities		206,284	
Other Liabilities			
	18,232	208,271	
Non-Current Liabilities			
Interdepartmental Loan Payable		194,771	
	18,232	194,771	
TOTAL LIABILITIES AND EQUITY			
	94,568	30,174	

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 10 Months Ending October 31, 2017 and 2016

	2017	2016	Variance	%
OPERATING REVENUES				
Network Administration Fees	381,472	172,695	208,777	220.9
VOIP Services	(542)	564	(1,107)	(96.1)
Misc Revenues		133	(133)	.0
Network and Hardware Support				.0
Data Services		2,874	(2,874)	0
Fiber Internet Access		66,181	(66,181)	0
Dial-up Internet Access		5,478	(5,478)	0
Wireless Internet Access		2,825	(2,825)	0
Network Internet Access		10,198	(10,198)	0
Web Site Host		3,327	(3,327)	0
Web Site Development				0
Activation Fee				0
Wireless Installation				0
Mailboxes		1,097	(1,097)	.0
Forfeited Discounts		1,101	(1,101)	.0
Total Operating Revenues	380,929	266,473	114,456	143.0
OPERATING EXPENSES				
Personnel	63,793	102,205	(38,412)	62.4
Insurance Benefits	15,859	22,909	(7,050)	69.2
Pension & Other Benefits	12,392	19,252	(6,860)	64.4
Contractual Services- Maintenance	12,379	3,424	8,955	361.5
Contractual Services- Professional	62,044	88,492	(26,448)	70.1
Contractual Services- Communications	115,985	49,408	66,576	234.8
Contractual Services- Professional Development	4,441	3,214	1,227	138.2
Service Charges	10,331	8,357	1,974	123.6
Commodities - Maintenance Supplies	119	128	(9)	92.7
Commodities - General Supplies	7,253	7,723	(470)	93.9
Other Expenditures		65	(65)	0
Depreciation		37,545	(37,545)	0
Transfer to Administrative Services				0
Total Operating Expenses	304,594	342,723	(38,129)	88.9
Operating Income (Loss)	76,336	(76,249)	152,585	100.1
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				0
Merchandising, Jobbing, & Contract Expense		(775)	775	0
Investment Income				0
Lease Revenues				0
ICC Grant				0
Transfer From Other Funds				0
Transfers To Other Funds				0
Amortization Expense				0
Interest Expense		(333)	333	0
Total Non-Operating Revenue (Expense)		(1,109)	1,109	.0
Increase (Decrease) in Retained Earnings	76,336	(77,358)	153,693	98.7

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 10 Months Ending October 31, 2017 and 2016

	2017	2016	Variance	%
RETAINED EARNINGS – Beginning of Period		(648,432)	648,432	0
RETAINED EARNINGS – END OF PERIOD	<u>76,336</u>	<u>(725,790)</u>	<u>802,126</u>	<u>10.5</u>