

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 9 MONTHS ENDING SEPTEMBER 30 2017**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	681,212	1,906,611	2,004,280	97,669	95.13
Licenses and Permits	27,774	394,283	555,500	161,217	70.98
Intergovernmental Revenue	284,314	2,764,444	3,581,324	816,880	77.19
Fines, Forfeitures & Penalties	7,978	72,411	115,000	42,589	62.97
Public Charges for Services	83,688	492,459	695,000	202,541	70.86
Other Fees	31,193	287,617	394,716	107,099	72.87
Miscellaneous Revenues	6,762	92,933	95,400	2,467	97.41
Other Financing Sources	250,718	2,261,458	3,008,611	747,153	75.17
Total Revenues	1,373,639	8,272,217	10,449,831	2,177,614	79.16
 OPERATING EXPENSES					
Mayor and City Council	5,207	42,716	60,500	17,784	70.61
City Manager	16,930	151,682	221,366	69,684	68.52
City Attorney	13,291	91,117	155,350	64,233	58.65
City Clerk	11,361	111,018	176,199	65,181	63.01
Police Department	472,940	2,644,361	3,633,692	989,331	72.77
Fire Department	146,514	1,534,837	2,278,697	743,860	67.36
Community Development	37,235	376,755	691,847	315,092	54.46
Engineering	21,596	204,025	313,885	109,860	65
Street Division	114,129	1,047,357	1,641,793	594,436	63.79
Cemetery Division	7,913	82,687	115,984	33,297	71.29
Municipal Building	64,953	698,419	946,785	248,366	73.77
Economic Development	13,959	132,017	201,716	69,699	65.45
Total Expenses	926,027	7,116,990	10,437,814	3,320,824	68.18
 Revenue over Expenses	 447,612	 1,155,227	 12,017	 (1,143,210)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	PROPERTY TAX	357,780.58	1,002,901.02	1,060,282.00 (57,380.98)	94.6
01-11-31110	PROPERTY TAX - POLICE PENSION	139,926.10	392,231.70	409,492.00 (17,260.30)	95.8
01-11-31120	PROPERTY TAX - FIRE PENSION	124,556.16	349,147.66	364,506.00 (15,358.34)	95.8
01-11-31500	ROAD & BRIDGE TAX	58,948.66	162,330.93	170,000.00 (7,669.07)	95.5
	TOTAL TAXES	681,211.50	1,906,611.31	2,004,280.00 (97,668.69)	95.1
<u>LICENSES & PERMITS</u>					
01-11-32100	LIQUOR LICENSES	1,725.00	27,350.00	25,000.00 2,350.00	109.4
01-11-32500	FRANCHISE LICENSE	.00	95,582.86	90,000.00 5,582.86	106.2
01-11-32510	TELECOMMUNICATIONS TAX	24,657.92	235,855.43	336,000.00 (100,144.57)	70.2
01-11-32600	AMUSEMENT LICENSE	.00	2,010.58	2,000.00 10.58	100.5
01-11-33100	BUILDING PERMITS	1,391.00	31,680.61	100,000.00 (68,319.39)	31.7
01-11-33500	ALARM FEES & FINES	.00	1,804.00	2,500.00 (696.00)	72.2
	TOTAL LICENSES & PERMITS	27,773.92	394,283.48	555,500.00 (161,216.52)	71.0
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	STATE INCOME TAX	91,440.79	804,513.84	981,335.00 (176,821.16)	82.0
01-11-34200	REPLACEMENT TAX	.00	174,438.28	205,000.00 (30,561.72)	85.1
01-11-34300	VIDEO GAMING TAX	10,736.42	99,518.16	120,000.00 (20,481.84)	82.9
01-11-34400	SALES TAX	157,821.79	1,385,075.43	1,900,000.00 (514,924.57)	72.9
01-11-34450	LOCAL USE TAX	19,624.55	182,008.35	224,989.00 (42,980.65)	80.9
01-11-34762	BROWNFIELD GRANT	4,690.75	118,889.56	150,000.00 (31,110.44)	79.3
	TOTAL INTERGOVERNMENTAL REVENUES	284,314.30	2,764,443.62	3,581,324.00 (816,880.38)	77.2
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	COURT FINES	7,978.15	72,411.42	115,000.00 (42,588.58)	63.0
	TOTAL FINES, FORFEITURES & PENALTIES	7,978.15	72,411.42	115,000.00 (42,588.58)	63.0
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	AMBULANCE FEES	40,048.38	245,061.96	375,000.00 (129,938.04)	65.4
01-11-36700	POLICE FEES	11,077.55	52,898.13	85,000.00 (32,101.87)	62.2
01-11-36800	FIRE PROTECTION FEES	5,000.00	45,000.00	60,000.00 (15,000.00)	75.0
01-11-36900	STREET DIVISION FEES	16,662.01	60,157.17	60,000.00 157.17	100.3
01-11-38960	WATER RECL SOLID WASTE CHARGE	10,900.00	89,341.50	115,000.00 (25,658.50)	77.7
	TOTAL PUBLIC CHARGES FOR SERVICES	83,687.94	492,458.76	695,000.00 (202,541.24)	70.9
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,425.00	16,025.00	20,000.00	(3,975.00)	80.1
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	64,125.00	85,500.00	(21,375.00)	75.0
01-11-37900 OTHER REVENUES	22,893.00	206,037.00	274,716.00	(68,679.00)	75.0
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	12,000.00	(12,000.00)	.0
01-11-37910 BUILDING AND ZONING FEES	(250.00)	880.00	2,000.00	(1,120.00)	44.0
TOTAL OTHER FEES	31,193.00	287,617.00	394,716.00	(107,099.00)	72.9
 MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	1,339.38	9,016.17	3,000.00	6,016.17	300.5
01-11-38200 RENTAL INCOME	1,800.00	10,200.00	14,400.00	(4,200.00)	70.8
01-11-38700 LOT SALES	30.00	20,515.00	15,000.00	5,515.00	136.8
01-11-38800 CEMETERY RECEIPTS	420.00	1,890.00	3,000.00	(1,110.00)	63.0
01-11-38900 MISCELLANEOUS	3,173.00	51,312.16	60,000.00	(8,687.84)	85.5
TOTAL MISCELLANEOUS REVENUE	6,762.38	92,933.33	95,400.00	(2,466.67)	97.4
 OTHER FINANCING SOURCES					
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	1,426,852.53	1,902,470.00	(475,617.47)	75.0
01-11-39920 TRANSFER FROM WATER	8,946.50	80,518.50	107,358.00	(26,839.50)	75.0
01-11-39930 TRANSF FROM WATER RECLAMATION	10,248.58	92,237.22	122,983.00	(30,745.78)	75.0
01-11-39946 SALES TAX FUND TRANSFER	29,166.67	262,500.03	350,000.00	(87,499.97)	75.0
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	9,000.00	12,000.00	(3,000.00)	75.0
01-11-39950 SOLID WASTE TRANSFER	42,816.67	385,350.03	513,800.00	(128,449.97)	75.0
TOTAL OTHER FINANCING SOURCES	250,717.59	2,261,458.31	3,008,611.00	(747,152.69)	75.2
 TOTAL FUND REVENUE	 1,373,638.78	 8,272,217.23	 10,449,831.00	 (2,177,613.77)	 79.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	3,884.68	37,043.20	50,500.00	(13,456.80)	73.4
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	.00	296.88	1,500.00	(1,203.12)	19.8
01-12-56600-000 CONFERENCE EXPENSES	1,321.90	3,028.92	3,000.00	28.92	101.0
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	5,206.58	42,716.08	60,500.00	(17,783.92)	70.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	4,878.08	51,666.69	78,690.00	(27,023.31)	65.7
01-13-42100-000 SALARIES (FULL-TIME)	1,262.44	1,262.44	.00	1,262.44	.0
01-13-42200-000 SALARIES-PART-TIME	1,115.28	18,436.77	31,000.00	(12,563.23)	59.5
01-13-42400-000 VACATION	1,219.52	3,687.87	.00	3,687.87	.0
01-13-42500-000 SICK	123.92	3,782.48	.00	3,782.48	.0
01-13-45100-000 HEALTH INSURANCE	1,435.44	15,027.60	21,159.00	(6,131.40)	71.0
01-13-45200-000 LIFE INSURANCE	67.32	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	218.75	400.00	(181.25)	54.7
01-13-55100-000 POSTAGE	.00	3,431.50	10,000.00	(6,568.50)	34.3
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	110.00	430.00	800.00	(370.00)	53.8
01-13-56200-000 TRAVEL EXPENSES	.00	1,130.16	5,500.00	(4,369.84)	20.6
01-13-56300-000 TRAINING	(75.00)	70.00	3,000.00	(2,930.00)	2.3
01-13-56500-000 PUBLICATIONS	.00	112.20	300.00	(187.80)	37.4
01-13-56600-000 CONFERENCE	70.00	680.00	3,500.00	(2,820.00)	19.4
01-13-65100-000 OFFICE SUPPLIES	50.99	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	1,076.00	10,384.00	15,000.00	(4,616.00)	69.2
TOTAL CITY CLERK	11,360.99	111,017.57	176,199.00	(65,181.43)	63.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,693.48	27,657.65	40,463.00	(12,805.35)	68.4
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	57.70	200.00	(142.30)	28.9
01-17-42400-000 VACATION	834.12	2,569.04	.00	2,569.04	.0
01-17-42500-000 SICK	.00	19.86	.00	19.86	.0
01-17-45100-000 HEALTH INSURANCE	482.48	5,859.80	8,251.00	(2,391.20)	71.0
01-17-45200-000 LIFE INSURANCE	103.50	103.50	.00	103.50	.0
01-17-51100-000 MAINTENANCE (BUILDING)	872.16	11,686.58	9,000.00	2,686.58	129.9
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	2,000.00	(2,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	159.99	1,439.91	2,500.00	(1,060.09)	57.6
01-17-53700-000 NETWORK ADMINISTRATION	10,299.75	92,697.75	123,597.00	(30,899.25)	75.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	(7,500.00)	15,192.97	32,000.00	(16,807.03)	47.5
01-17-55200-000 TELEPHONE	131.41	1,180.26	2,000.00	(819.74)	59.0
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-17-57100-000 UTILITIES	8,073.20	67,986.07	85,000.00	(17,013.93)	80.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	384.50	500.00	(115.50)	76.9
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	162.48	2,584.15	4,000.00	(1,415.85)	64.6
01-17-65400-000 GENERAL SUPPLIES	94.27	2,797.20	5,000.00	(2,202.80)	55.9
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	39.54	15,856.04	26,000.00	(10,143.96)	61.0
01-17-91400-000 SALES TAX REBATE	7,618.22	59,436.63	75,000.00	(15,563.37)	79.3
01-17-99910-000 TRANSFER AMBULANCE FUND	1,666.67	15,000.03	20,000.00	(4,999.97)	75.0
01-17-99960-000 TRANSFER-INSURANCE FUND	19,583.33	176,249.97	235,000.00	(58,750.03)	75.0
01-17-99964-000 TRANSFER ADMIN SERVICE	19,597.83	176,380.47	235,174.00	(58,793.53)	75.0
TOTAL MUNICIPAL BUILDING	64,952.93	698,418.82	946,785.00	(248,366.18)	73.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	13,290.50	91,116.92	150,000.00	(58,883.08)	60.7
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		13,290.50	91,116.92	155,350.00	(64,233.08)	58.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	14,046.51	126,519.73	167,700.00	(41,180.27)	75.4
01-19-42400-000 VACATION	458.64	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	1,671.45	11,818.87	29,416.00	(17,597.13)	40.2
01-19-45200-000 LIFE INSURANCE	207.00	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	162.92	1,183.67	3,600.00	(2,416.33)	32.9
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	226.84	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	.00	223.99	300.00	(76.01)	74.7
01-19-56600-000 CONFERENCE EXPENSES	.00	1,551.58	6,500.00	(4,948.42)	23.9
01-19-65100-000 OFFICE SUPPLIES	125.25	637.00	500.00	137.00	127.4
01-19-83000-000 EQUIPMENT	.00	352.96	1,000.00	(647.04)	35.3
01-19-91100-000 COMMUNITY RELATIONS	30.95	763.13	1,000.00	(236.87)	76.3
TOTAL CITY MANAGER	16,929.56	151,681.70	221,366.00	(69,684.30)	68.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	111,740.56	1,094,951.09	1,560,200.00	(465,248.91)	70.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	123,204.93	1,174,544.94	1,917,275.00	(742,730.06)	61.3
01-21-42200-000 SALARIES - PART-TIME	1,781.84	21,748.63	50,000.00	(28,251.37)	43.5
01-21-42300-000 SALARIES - OVERTIME	17,881.27	146,535.90	195,000.00	(48,464.10)	75.2
01-21-42400-000 SALARIES - VACATION PAY	17,075.66	128,628.53	.00	128,628.53	0
01-21-42500-000 SALARIES - SICK PAY	709.22	26,433.30	.00	26,433.30	0
01-21-42800-000 OIC - ON-CALL FTO	2,389.76	16,074.46	26,000.00	(9,925.54)	61.8
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	264,482.26	607,060.37	499,765.00	107,295.37	121.5
01-21-45100-000 HEALTH INSURANCE	21,038.74	251,675.16	430,361.00	(178,685.84)	58.5
01-21-45200-000 LIFE INSURANCE	2,599.00	2,599.00	.00	2,599.00	0
01-21-47100-000 UNIFORM ALLOWANCE	.00	8,416.48	30,000.00	(21,583.52)	28.1
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,973.68	25,586.35	40,000.00	(14,413.65)	64.0
01-21-51300-000 MAINTENANCE - VEHICLE	(2,255.18)	16,216.80	30,000.00	(13,783.20)	54.1
01-21-53400-000 MEDICAL SERVICES	.00	489.00	2,500.00	(2,011.00)	19.6
01-21-53700-000 DATA PROCESSING SERVICES	.00	(963.14)	27,000.00	(27,963.14)	(3.6)
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	1,850.69	14,927.15	17,000.00	(2,072.85)	87.8
01-21-55300-000 PUBLISHING	.00	324.00	1,000.00	(676.00)	32.4
01-21-55400-000 PRINTING	1,222.16	2,795.16	4,000.00	(1,204.84)	69.9
01-21-56100-000 DUES	(2,862.84)	8,384.90	7,000.00	1,384.90	119.8
01-21-56200-000 TRAVEL EXPENSES	(622.40)	511.45	3,500.00	(2,988.55)	14.6
01-21-56300-000 TRAINING	1,877.68	4,482.68	10,000.00	(5,517.32)	44.8
01-21-57100-000 UTILITIES	105.46	964.35	1,200.00	(235.65)	80.4
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	.00	501.31	3,000.00	(2,498.69)	16.7
01-21-65100-000 OFFICE SUPPLIES	520.33	3,506.60	7,000.00	(3,493.40)	50.1
01-21-65200-000 OPERATING SUPPLIES	(652.29)	4,449.09	20,000.00	(15,550.91)	22.3
01-21-65500-000 AUTOMOBILE FUEL/OIL	2,836.82	25,576.12	45,000.00	(19,423.88)	58.8
01-21-65800-000 PRISONER SUPPLIES	75.55	1,031.65	2,000.00	(968.35)	51.6
01-21-66200-000 K9 SUPPLIES	1,278.69	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	16,378.58	36,407.72	141,336.00	(104,928.28)	25.8
01-21-91700-000 INVESTIGATIONS	50.00	2,339.23	3,000.00	(660.77)	78.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	1,568.39	10,000.00	(8,431.61)	15.7
01-21-92400-000 DUI	.00	2,920.00	2,000.00	920.00	146.0
TOTAL POLICE DEPARTMENT	472,939.61	2,644,361.48	3,633,692.00	(989,330.52)	72.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
FIRE DEPARTMENT					
01-22-42100-000 SALARIES - REGULAR	76,761.93	701,915.12	1,067,327.00	(365,411.88)	65.8
01-22-42200-000 SALARIES - PART-TIME	10,444.25	59,186.25	86,440.00	(27,253.75)	68.5
01-22-42300-000 SALARY EXPENSE - OVERTIME	28,790.46	139,034.14	176,537.00	(37,502.86)	78.8
01-22-42400-000 SALARIES - VACATION PAY	4,441.56	47,755.26	.00	47,755.26	.0
01-22-42500-000 SALARIES - SICK PAY	548.08	13,580.63	.00	13,580.63	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	304,946.85	444,861.00	(139,914.15)	68.6
01-22-45100-000 HEALTH INSURANCE	16,356.82	177,023.20	223,432.00	(46,408.80)	79.2
01-22-45200-000 LIFE INSURANCE	1,345.50	1,345.50	.00	1,345.50	.0
01-22-47100-000 UNIFORM ALLOWANCE	(491.69)	2,456.90	12,000.00	(9,543.10)	20.5
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.50	3,860.31	9,000.00	(5,139.69)	42.9
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	456.25	8,055.41	12,000.00	(3,944.59)	67.1
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	84.00	3,795.55	10,000.00	(6,204.45)	38.0
01-22-53400-000 MEDICAL SERVICES	60.00	1,105.00	7,800.00	(6,695.00)	14.2
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,133.24	22,463.91	40,000.00	(17,536.09)	56.2
01-22-55100-000 POSTAGE	.00	62.18	500.00	(437.82)	12.4
01-22-55200-000 TELEPHONE	456.73	4,272.45	8,000.00	(3,727.55)	53.4
01-22-55400-000 PRINTING	.00	268.00	200.00	68.00	134.0
01-22-56100-000 DUES	.00	1,174.00	1,400.00	(226.00)	83.9
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	1,106.74	10,930.95	17,000.00	(6,069.05)	64.3
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	357.05	2,054.11	4,000.00	(1,945.89)	51.4
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	151.95	1,836.31	5,000.00	(3,163.69)	36.7
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	1,783.36	5,000.00	(3,216.64)	35.7
01-22-65100-000 OFFICE SUPPLIES	.00	571.74	2,500.00	(1,928.26)	22.9
01-22-65200-000 OPERATING SUPPLIES	2,638.80	11,663.01	14,000.00	(2,336.99)	83.3
01-22-65400-000 JANITORIAL SUPPLIES	.00	2,205.42	4,500.00	(2,294.58)	49.0
01-22-65500-000 AUTOMOTIVE FUEL/OIL	831.91	5,987.18	13,000.00	(7,012.82)	46.1
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	.00	105.97	1,000.00	(894.03)	10.6
TOTAL FIRE DEPARTMENT	146,514.08	1,534,837.17	2,278,697.00	(743,859.83)	67.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	619,453.69	4,179,198.65	5,912,389.00	(1,733,190.35)	70.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>						
01-41-42100-000	SALARIES (FULL-TIME)	51,775.00	463,026.74	708,080.00	(245,053.26)	65.4
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	291.60	9,896.22	66,050.00	(56,153.78)	15.0
01-41-42400-000	VACATION	2,746.76	45,842.84	.00	45,842.84	.0
01-41-42500-000	SICK	689.04	9,142.70	.00	9,142.70	.0
01-41-42600-000	SALARIES-PAGER PAY	1,137.00	13,711.50	19,500.00	(5,788.50)	70.3
01-41-45100-000	HEALTH INSURANCE	10,490.88	115,258.80	162,663.00	(47,404.20)	70.9
01-41-45200-000	LIFE INSURANCE	1,035.00	1,035.00	.00	1,035.00	.0
01-41-47100-000	UNIFORM ALLOWANCE	.00	529.55	1,000.00	(470.45)	53.0
01-41-47300-000	CLOTHING ACQUISITION	.00	772.51	2,500.00	(1,727.49)	30.9
01-41-51100-000	MAINTENANCE (BUILDING)	150.00	1,445.43	2,500.00	(1,054.57)	57.8
01-41-51200-000	MAINTENANCE (EQUIPMENT)	1,620.30	5,023.97	17,500.00	(12,476.03)	28.7
01-41-51300-000	MAINT.SERVICE-VEHICLE	5,775.60	16,770.39	20,000.00	(3,229.61)	83.9
01-41-51400-000	MAINTENANCE STREET	6,017.00	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	.00	1,361.40	2,000.00	(638.60)	68.1
01-41-54900-000	OTHER PROFESSIONAL SERVICES	3,122.00	13,078.34	12,000.00	1,078.34	109.0
01-41-55100-000	POSTAGE	.00	.00	100.00	(100.00)	0
01-41-55200-000	TELEPHONE	424.43	3,723.05	4,700.00	(976.95)	79.2
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	777.43	8,288.26	14,000.00	(5,711.74)	59.2
01-41-57200-000	STREET LIGHTING	13,046.56	122,416.88	169,000.00	(46,583.12)	72.4
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)	1,443.49	4,113.75	18,000.00	(11,886.25)	25.7
01-41-61300-000	MAINT SUPPLIES-VEHICLE	4,244.52	27,058.18	35,000.00	(7,941.82)	77.3
01-41-61400-000	SUPPLIES STREETS	4,307.15	58,659.43	55,000.00	3,659.43	106.7
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	.00	6,495.13	12,000.00	(5,504.87)	54.1
01-41-62900-000	SUPPLIES OTHER	2,628.61	10,599.55	15,000.00	(4,400.45)	70.7
01-41-65100-000	OFFICE SUPPLIES	58.56	722.43	2,000.00	(1,277.57)	36.1
01-41-65200-000	OPERATING SUPPLIES	93.46	2,333.55	8,000.00	(5,666.45)	29.2
01-41-65300-000	SMALL TOOLS	20.99	1,092.79	3,200.00	(2,107.21)	34.2
01-41-65400-000	JANITORIAL SUPPLIES	.00	535.60	1,000.00	(464.40)	53.6
01-41-65500-000	GASOLINE/OIL	2,233.40	28,082.15	55,000.00	(26,917.85)	51.1
01-41-66100-000	SAFETY SUPPLIES	.00	2,100.92	3,500.00	(1,399.08)	60.0
01-41-84000-000	CAPITAL OUTLAY - VEHICLE	.00	.00	65,000.00	(65,000.00)	.0
01-41-92900-000	MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	0
TOTAL STREET DIVISION		114,128.78	1,047,356.73	1,641,793.00	(594,436.27)	63.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	2,538.40	21,275.42	34,379.00	(13,103.58)	61.9
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	743.41	3,550.00	(2,806.59)	20.9
01-46-42400-000 VACATION	.00	3,570.48	.00	3,570.48	.0
01-46-42500-000 SICK PAY	133.60	304.21	.00	304.21	.0
01-46-42600-000 PAGER	.00	424.50	.00	424.50	.0
01-46-45100-000 HEALTH INSURANCE	676.02	7,513.80	10,955.00	(3,441.20)	68.6
01-46-45200-000 LIFE INSURANCE	75.36	75.36	.00	75.36	.0
01-46-47100-000 UNIFORM ALLOWANCE	.00	222.44	300.00	(77.56)	74.2
01-46-47300-000 CLOTHING ACQUISITION	.00	.00	200.00	(200.00)	.0
01-46-51100-000 MAINTENANCE (BUILDING)	1,032.00	1,132.00	1,500.00	(368.00)	75.5
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	2,271.00	35,095.51	45,000.00	(9,904.49)	78.0
01-46-55200-000 TELEPHONE	273.34	2,002.80	1,500.00	502.80	133.5
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	242.36	2,140.03	3,250.00	(1,109.97)	65.9
01-46-61100-000 MAINTENANCE BUILDING	246.10	246.10	1,000.00	(753.90)	24.6
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	295.61	1,000.00	(704.39)	29.6
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	355.38	650.88	700.00	(49.12)	93.0
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	69.88	947.78	2,000.00	(1,052.22)	47.4
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	7,913.44	82,686.96	115,984.00	(33,297.04)	71.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
ENGINEERING					
01-48-42100-000 SALARIES (FULL-TIME)	12,570.60	122,644.64	179,990.00	(57,345.38)	68.1
01-48-42200-000 SALARIES-PART-TIME	.00	.00	8,200.00	(8,200.00)	.0
01-48-42400-000 VACATION	1,096.50	5,599.23	.00	5,599.23	.0
01-48-42500-000 SICK	166.50	1,911.04	.00	1,911.04	.0
01-48-45100-000 HEALTH INSURANCE	2,798.52	30,055.20	42,385.00	(12,329.80)	70.9
01-48-45200-000 LIFE INSURANCE	207.00	207.00	.00	207.00	.0
01-48-51100-000 MAINTENANCE (BUILDING)	294.98	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)	62.59	202.79	2,000.00	(1,797.21)	10.1
01-48-53200-000 ENGINEERING SERVICE	3,119.05	21,685.62	16,000.00	5,685.62	135.5
01-48-54900-000 OTHER PROFESSIONAL SERVICES	.00	716.31	4,100.00	(3,383.69)	17.5
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	275.58	2,433.95	3,860.00	(1,426.05)	63.1
01-48-55300-000 PUBLISHING	.00	130.90	100.00	30.90	130.9
01-48-56100-000 DUES	275.00	1,498.00	2,150.00	(652.00)	69.7
01-48-56200-000 TRAVEL EXPENSES	.00	2,704.17	3,200.00	(495.83)	84.5
01-48-56300-000 TRAINING	.00	1,687.84	2,500.00	(812.16)	67.5
01-48-56500-000 PUBLICATIONS	.00	221.40	200.00	21.40	110.7
01-48-57100-000 UTILITIES	461.97	4,784.12	5,100.00	(315.88)	93.8
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	2,027.30	2,400.00	(372.70)	84.5
01-48-65100-000 OFFICE SUPPLIES	40.97	438.11	1,200.00	(761.89)	36.5
01-48-65300-000 SMALL TOOLS	56.94	218.28	550.00	(331.72)	39.7
01-48-65400-000 JANITORIAL SUPPLIES	40.41	363.90	800.00	(436.10)	45.5
01-48-65500-000 GASOLINE & OIL	259.03	2,276.83	3,800.00	(1,523.17)	59.9
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	(129.99)	.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	21,595.65	204,024.53	313,885.00	(109,860.47)	65.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	143,637.87	1,334,068.22	2,071,662.00	(737,593.78)	64.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 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)	21,677.18	203,157.42	305,856.00	(102,698.58)	66.4
01-44-42200-000 SALARIES (PART-TIME)	.00	.00	3,000.00	(3,000.00)	0
01-44-42400-000 VACATION	910.67	14,183.97	.00	14,183.97	.0
01-44-42500-000 SICK	1,054.69	5,304.04	.00	5,304.04	.0
01-44-45100-000 HEALTH INSURANCE	3,563.58	40,120.81	56,491.00	(16,370.19)	71.0
01-44-45200-000 LIFE INSURANCE	448.50	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	(300.00)	944.00	4,000.00	(3,056.00)	23.6
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	9,279.06	90,469.36	150,000.00	(59,530.64)	60.3
01-44-54920-000 OTHER PROF SVCS - REBRANDING	.00	2,300.00	100,000.00	(97,700.00)	2.3
01-44-55100-000 POSTAGE	.00	.00	300.00	(300.00)	.0
01-44-55200-000 TELEPHONE	113.45	949.16	1,500.00	(550.84)	63.3
01-44-55300-000 PUBLISHING	.00	1,486.65	6,000.00	(4,513.35)	24.8
01-44-55400-000 PRINTING	139.64	556.35	600.00	(43.65)	92.7
01-44-56100-000 DUES	.00	1,318.15	1,200.00	118.15	109.9
01-44-56200-000 TRAVEL EXPENSES	.00	274.20	5,000.00	(4,725.80)	5.5
01-44-56300-000 TRAINING	.00	5,166.95	9,500.00	(4,333.05)	54.4
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	201.65	981.52	.00	981.52	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	414.13	3,000.00	(2,585.87)	13.8
01-44-65100-000 OFFICE SUPPLIES	48.56	1,006.03	2,000.00	(993.97)	50.3
01-44-65200-000 OPERATING SUPPLIES	71.88	464.77	.00	464.77	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	26.61	734.68	1,200.00	(465.32)	61.2
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	5,000.00	(5,000.00)	.0
01-44-89000-000 CAPITAL OUTLAY - OTHER	.00	1,310.50	5,000.00	(3,689.50)	26.2
01-44-91100-000 PUBLIC RELATIONS	.00	296.00	2,000.00	(1,704.00)	14.8
TOTAL COMMUNITY DEVELOPMENT	37,235.47	376,755.37	691,847.00	(315,091.63)	54.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>						
01-61-41100-000	SALARIES (FULL-TIME)	9,980.80	86,735.61	153,278.00	(66,542.39)	56.6
01-61-42100-000	SALARIES (FULL-TIME)	1,895.20	17,739.05	.00	17,739.05	.0
01-61-42400-000	VACATION	.00	5,721.70	.00	5,721.70	.0
01-61-42500-000	SICK	.00	1,450.04	.00	1,450.04	.0
01-61-45100-000	HEALTH INSURANCE	1,295.76	15,027.60	31,738.00	(16,710.40)	47.4
01-61-45200-000	LIFE INSURANCE	207.00	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	124.09	955.65	1,500.00	(544.35)	63.7
01-61-56100-000	DUES	.00	500.00	750.00	(250.00)	66.7
01-61-56200-000	TRAVEL EXPENSES	333.50	1,178.30	7,000.00	(5,821.70)	16.8
01-61-56300-000	TRAINING	.00	15.00	1,000.00	(985.00)	1.5
01-61-56500-000	PUBLICATIONS	.00	236.45	150.00	86.45	157.6
01-61-56600-000	CONFERENCE	.00	878.60	1,000.00	(121.40)	87.9
01-61-65100-000	OFFICE SUPPLIES	61.60	671.67	1,000.00	(328.33)	67.2
01-61-65200-000	OPERATING SUPPLIES	45.00	45.00	200.00	(155.00)	22.5
01-61-91100-000	COMMUNITY RELATIONS	16.39	433.18	.00	433.18	.0
01-61-92900-000	MISCELLANEOUS CHARGES	.00	222.30	1,000.00	(777.70)	22.2
TOTAL ECONOMIC DEVELOPMENT		13,959.34	132,017.15	201,716.00	(69,698.85)	65.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2017

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOP	51,194.81	508,772.52	893,563.00	(384,790.48)	56.9
TOTAL FUND EXPENDITURES	926,026.93	7,116,990.48	10,437,814.00	(3,320,823.52)	68.2
NET REVENUE OVER EXPENDITURES	447,611.85	1,155,226.75	12,017.00	1,143,209.75	9613.3

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 9 MONTHS ENDING SEPTEMBER 30 2017

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	8,249	23,123	24,128	1,005	95.84
Insurance	75,543	333,105	398,750	65,645	83.54
Illinois Municipal Retirement	87,478	183,352	189,941	6,589	96.53
Social Security	50,044	140,277	146,479	6,202	95.77
Ambulance	1,675	15,035	20,000	4,965	75.18
Economic Development	-	-	-	-	0
Motor Fuel Tax	21,241	230,120	1,496,600	1,266,480	15.38
Utility Tax	32,408	292,670	370,000	77,330	79.1
Travel and Tourism	37,126	197,746	346,816	149,070	57.02
Sales Tax	78,242	689,535	999,000	309,465	69.02
Lighthouse Pointe TIF	247,331	594,711	610,504	15,793	97.41
Foreign Fire Insurance	-	3,589	20,000	16,411	17.94
TIF	10,078	30,175	-	(30,175)	0
Overweight Truck	1,785	31,704	76,300	44,596	41.55
Capital Improvement	34	662,358	4,431,299	3,768,941	14.95
Stormwater Management	76	528	6,600	6,072	7.99
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	32,856	765,472	1,270,256	504,784	60.26
Technology Center	105,334	821,605	1,178,064	356,459	69.74
Airport	52,238	349,744	1,719,786	1,370,042	20.34
Railroad	376,867	1,608,763	8,048,383	6,439,620	19.99
Golf Course	40,283	313,678	377,500	63,822	83.09
Health Insurance	-	-	-	-	0
Administrative Services	53,521	481,769	642,252	160,483	75.01
Total Revenues	1,312,407	7,769,059	22,372,658	14,603,599	34.73

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 9 MONTHS ENDING SEPTEMBER 30 2017

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	25,770	37,500	11,730	68.72
Insurance	25,422	273,358	449,269	175,911	60.84
Illinois Municipal Retirement	17,140	202,761	265,356	62,595	76.41
Social Security	16,820	163,430	217,000	53,570	75.31
Ambulance	-	-	-	-	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	-	1,600,000	1,600,000	0
Utility Tax	-	83,913	845,000	761,087	9.93
Travel and Tourism	24,840	227,574	369,858	142,284	61.53
Sales Tax	29,167	560,663	1,964,000	1,403,337	28.55
Lighthouse Pointe TIF	164	45,253	363,703	318,450	12.44
Foreign Fire Insurance	-	14,483	49,525	35,042	29.24
TIF	123	4,510	182,674	178,164	2.47
Overweight Truck	1,019	25,299	107,500	82,201	23.53
Capital Improvement	148,477	874,451	4,203,200	3,328,749	20.8
Stormwater Management	1,543	9,368	68,500	59,132	13.68
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	82,030	807,907	1,133,375	325,468	71.28
Technology Center	83,094	681,928	853,518	171,590	79.9
Airport	39,514	382,525	1,731,151	1,348,626	22.1
Railroad	74,401	803,290	8,038,804	7,235,514	9.99
Golf Course	8,274	105,108	141,657	36,549	74.2
Health Insurance	-	-	-	-	0
Administrative Services	40,771	531,350	628,576	97,226	84.53
Total Expenses	592,797	5,822,941	23,250,166	17,427,225	25.04
Revenue over Expenses	719,610	1,946,117	(877,508)	(2,823,625)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND September 30, 2017 and 2016

	September 30, 2017	September 30, 2016
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	26,065,530	24,958,244
Less Accumulated Depreciation	(7,759,192)	(7,257,139)
Net Plant in Service	18,306,338	17,701,105
CURRENT ASSETS		
Cash & Investments	4,414,407	3,313,851
Customer Accounts Receivable	602,587	328,974
Other Accounts Receivable	72,096	
Inventory		
Prepaid Expenses	5,376	5,288
Total Current Assets	5,094,467	3,648,113
RESTRICTED ASSETS	95,604	
OTHER DEBITS		
Unamortized Loss		
Deferred Outflows of Resources	83,487	121,622
Total Other Debits	83,487	121,622
TOTAL ASSETS	23,579,896	21,470,840
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	19,207,312	18,587,820
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	19,391,000	18,771,508
LIABILITIES		
Current Liabilities		
Accounts Payable	152,524	319,693
Accrued Liabilities	224,826	239,475
Total Current Liabilities	377,350	559,168
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	4,188,896	2,699,332
TOTAL LIABILITIES AND EQUITY	23,579,896	21,470,840

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND

For the 9 Months Ending September 30, 2017 and 2016

	2017	2016	Variance	%
OPERATING REVENUES				
Residential Sales	708,276	370,665	337,611	191.1
Commercial Sales	564,074	318,574	245,500	177.1
Industrial Sales	600,123	365,052	235,071	164.4
Interdepartmental Sales				.0
Other Operating Revenues	94,044	53,485	40,559	175.8
Total Operating Revenues	1,966,518	1,107,777	858,741	177.5
OPERATING EXPENSES				
Source of Supply - Operations	229,786	120,184	109,602	191.2
Source of Supply - Maintenance	34,209	10,868	23,341	314.8
Water Treatment - Operations	136,638	65,580	71,058	208.4
Water Treatment - Maintenance	69,017	14,253	54,763	484.2
Distribution - Operations	76,630	39,029	37,601	196.3
Distribution - Maintenance	155,905	88,450	67,455	176.3
Customer Accounts	94,600	51,521	43,079	183.6
Administrative and General	145,108	79,306	65,802	183.0
Depreciation	366,461	203,590	162,872	180.0
Indirect Transfers to Municipality				.0
Total Operating Expenses	1,308,355	672,781	635,573	194.5
Operating Income (Loss)	658,163	434,995	223,168	151.3
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	630	1,290,000	(1,289,370)	.1
Investment Income	2,840	1,534	1,305	185.1
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(854)	(119)	(735)	(716.4)
Interest Expense	(52,046)	(3)	(52,043)	(1,971.438)
Total Non-Operating Revenue (Expense)	(49,430)	1,291,412	(1,340,842)	(3.8)
Net Income Before Amortizations	608,733	1,726,408	(1,117,675)	35.3
Amortization of Contributions in Aid of Construction				.0
Net Income	608,733	1,726,408	(1,117,675)	35.3
Operating Transfers In (Out)	(80,519)	(44,423)	(36,096)	(181.3)
Interfund Transfer WWR Loan Forgiveness				.0
Increase (Decrease) in Retained Earnings	528,215	1,681,985	(1,153,770)	31.4
RETAINED EARNINGS - Beginning of Period	18,681,940	16,905,835	1,776,106	110.5
RETAINED EARNINGS - END OF PERIOD	19,210,155	18,587,820	622,335	103.4

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
September 30, 2017 and 2016

	September 30, 2017	September 30, 2016
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	41,329,274	40,973,879
Less: Accumulated Depreciation	(22,833,574)	(21,849,222)
Net Plant in Service	18,495,700	19,124,656
CURRENT ASSETS		
Cash & Investments	2,547,052	1,733,558
Customer Accounts Receivable	728,284	860,351
Other Accounts Receivable	97,961	1,566
Inventory	3,480	3,480
Prepaid Expenses	13,621	4,321
Total Current Assets	3,390,398	2,603,276
RESTRICTED FUNDS	373,227	372,297
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	22,481,225	22,423,487
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,500,881	14,005,604
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,469,646	20,974,369
LIABILITIES		
Current Liabilities		
Accounts Payable	93,179	201,887
Accrued Liabilities	589,886	633,758
Total Current Liabilities	683,064	835,645
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	1,011,579	1,449,118
TOTAL LIABILITIES AND EQUITY	22,481,225	22,423,487

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 9 Months Ending September 30, 2017 and 2016

	2017	2016	Variance	%
OPERATING REVENUES				
Residential Sales	865,329	385,370	479,959	224.6
Commercial Sales	913,032	439,485	473,547	207.8
Industrial Sales	808,016	430,566	377,450	187.7
Interdepartmental Sales				0
Other Operating Revenues	86,995	90,699	(3,703)	95.9
Total Operating Revenues	2,673,372	1,346,119	1,327,253	198.6
OPERATING EXPENSES				
Collection - Operations	97,077	49,858	47,218	194.7
Collection - Maintenance	71,968	65,270	6,698	110.3
Pumping - Operations	1,159	161	997	717.7
Pumping - Maintenance	9,254	390	8,864	2,371.4
Treatment and Disposal - Operations	808,201	376,980	431,221	214.4
Treatment and Disposal - Maintenance	128,727	75,040	53,687	171.5
Customer Accounts	104,309	53,888	50,420	193.6
Administrative and General	136,545	93,417	43,128	146.2
Depreciation	730,100	405,611	324,489	180.0
Total Operating Expenses	2,087,339	1,120,617	966,722	186.3
Operating Income (Loss)	586,034	225,503	360,531	259.9
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	7,420	2,953	4,467	251.3
Non Utility Income		6,000	(6,000)	0
Merchandising, Jobbing & Contract Income	9,854	3,353	6,501	293.9
Merchandising, Jobbing & Contract Expense	(1,103)	(1,150)	47	(95.9)
Amortization Expense				0
Interest Expense	(9,409)	(7,351)	(2,058)	(128.0)
Total Non-Operating Revenue (Expense)	6,762	3,805	2,957	177.7
Net Income Before Amortizations	592,796	229,308	363,488	258.5
Amortization of Contributions in Aid of Construction				0
Net Income	592,796	229,308	363,488	258.5
Operating Transfers In (Out)	(92,237)	(61,549)	(30,688)	(149.9)
Interfund transfer WWR loan forgiveness				0
Increase (Decrease) in Retained Earnings	500,559	167,759	332,800	298.4
RETAINED EARNINGS - Beginning of Period	14,000,372	13,837,846	162,527	101.2
RETAINED EARNINGS - END OF PERIOD	14,500,931	14,005,604	495,327	103.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND September 30, 2017 and 2016

	September 30, 2017	September 30, 2016
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	87,310,595	83,937,710
Less: Accumulated Depreciation	(45,841,645)	(43,724,587)
Net Plant in Service	41,468,950	40,213,124
CURRENT ASSETS		
Cash & Investments	7,076,882	6,893,960
Customer Accounts Receivable	5,093,622	5,531,841
Other Accounts Receivable		
Inventory	1,637,879	2,182,313
Prepaid Expenses	206,585	178,881
Total Current Assets	14,014,968	14,786,996
RESTRICTED ASSETS	7,371,376	6,879,489
NON-CURRENT ASSETS		
Unamortized Loss	1,610,808	1,897,320
Deferred Outflows of Resources	654,716	953,771
Other Deferred Debits	212,089	221,953
Interdepartmental Loan Receivable	470,781	533,959
Total Non-Current Assets	2,948,394	3,607,004
TOTAL ASSETS	65,803,688	65,486,613
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	46,149,303	43,839,235
Total Equity	46,149,303	43,839,235
LIABILITIES		
Current Liabilities		
Accounts Payable	2,368,315	2,727,747
Accrued Liabilities	1,775,772	1,849,943
Total Current Liabilities	4,144,087	4,577,690
Non-Current Liabilities		
Bonds Payable	15,517,171	16,833,598
Other Non-Current Liabilities	(6,873)	236,089
Total Non-Current Liabilities	15,510,298	17,069,687
Total Liabilities	19,654,385	21,647,378
TOTAL LIABILITIES AND EQUITY	65,803,688	65,486,613

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 9 Months Ending September 30, 2017 and 2016

	2017	2016	Variance	%
OPERATING REVENUES				
Residential	4,782,548	2,906,129	1,876,419	164.6
Small General Service	4,163,287	2,445,165	1,718,122	170.3
Large General Service	17,931,737	10,429,487	7,502,250	171.9
Public Street Lighting	115,944	63,074	52,871	183.8
Interdepartmental	502,407	262,404	240,003	191.5
Forfeited Discounts	220,164	116,022	104,143	189.8
Other Operating Revenues	1,673,575	832,582	840,992	201.0
	29,389,662	17,054,864	12,334,798	172.3
OPERATING EXPENSES				
Purchased Power	17,101,604	9,617,261	7,484,343	177.8
Generation - Operation	494,189	454,715	39,474	108.7
Generation - Maintenance	1,101,281	365,367	735,914	301.4
Transmission - Operation	1,086,055	672,326	413,729	161.5
Distribution - Operation	1,231,936	563,424	668,512	218.7
Distribution - Maintenance	669,267	332,136	337,131	201.5
Depreciation	2,060,463	1,696,045	364,418	121.5
Taxes Other Than Income Taxes	132,434	65,698	66,736	201.6
Customer Accounts	186,841	138,479	48,362	134.9
Administrative & General	2,211,905	1,168,074	1,043,831	189.4
Indirect Transfers to Municipality				0
	26,275,975	15,073,525	11,202,450	174.3
Operating Income (Loss)	3,113,687	1,981,339	1,132,348	157.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	34,238	11,867	22,372	288.5
Merchandising, Jobbing & Contract Income	(1,559)		(1,559)	0
Merchandising, Jobbing & Contract Expense	(11,327)	(11,331)	4	(100.0)
Amortization Expense	49,188	26,767	22,422	183.8
Interest Expense	(461,937)	(260,503)	(201,434)	(177.3)
Non-Operating Revenue (Expense)	267,916	17,822	250,095	1,503.3
Total Non-Operating Revenue (Expense)	(123,479)	(215,379)	91,899	(57.3)
Increase (Decrease) in Retained Earnings Before Operating Transfers	2,990,207	1,765,960	1,224,247	169.3
Operating Transfers In (Out)	(1,426,853)	(714,762)	(712,091)	(199.6)
Increase (Decrease) in Retained Earnings	1,563,355	1,051,198	512,156	148.7
RETAINED EARNINGS - Beginning of Period	44,595,913	42,788,037	1,807,876	104.2
RETAINED EARNINGS - END OF PERIOD	46,159,267	43,839,235	2,320,032	105.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – NETWORK ADMIN September 30, 2017 and 2016

	September 30, 2017	September 30, 2016
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	8,262	3,704,825
Tech Center Building		428
Less: Accumulated Depreciation		(2,890,747)
Net Plant in Service	8,262	814,507
NON CURRENT ASSETS		
Deferred Outflows of Resources		105,619
Total Non Current Assets		105,619
CURRENT ASSETS		
Cash & Investments	(1,845)	(933,483)
Customer Accounts Receivable	68,133	54,773
Miscellaneous Accounts Receivable		
Prepaid Expenses	10,306	(6,478)
Inventory		
Total Current Assets	76,594	(885,189)
TOTAL ASSETS	84,856	34,937
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings		(648,432)
Revenue over Expenditures	69,886	(75,073)
Contribution in Aid of Construction (Net)		352,922
Total Equity	69,886	(370,584)
LIABILITIES		
Current Liabilities		
Accounts Payable	14,970	(144)
Accrued Liabilities		206,284
Other Liabilities		
Total Current Liabilities	14,970	206,140
Non-Current Liabilities:		
Interdepartmental Loan Payable		199,380
Total Non-Current Liabilities		199,380
Total Liabilities	14,970	405,520
TOTAL LIABILITIES AND EQUITY	84,856	34,937

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 9 Months Ending September 30, 2017 and 2016

	2017	2016	Variance	%
OPERATING REVENUES				
Network Administration Fees	343,325	145,219	198,105	236.4
VOIP Services	(369)	475	(844)	(77.7)
Misc Revenues		133	(133)	.0
Network and Hardware Support				0
Data Services		2,395	(2,395)	.0
Fiber Internet Access		55,311	(55,311)	.0
Dial-up Internet Access		4,489	(4,489)	.0
Wireless Internet Access		2,600	(2,600)	.0
Network Internet Access		8,498	(8,498)	.0
Web Site Host		2,960	(2,960)	.0
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes		874	(874)	.0
Forfeited Discounts		894	(894)	.0
Total Operating Revenues	342,956	223,848	119,107	153.2
OPERATING EXPENSES				
Personnel	57,465	85,850	(28,385)	66.9
Insurance Benefits	14,252	19,145	(4,893)	74.4
Pension & Other Benefits	11,196	16,171	(4,974)	69.2
Contractual Services- Maintenance		2,588	(2,588)	.0
Contractual Services- Professional	72,722	76,783	(4,061)	94.7
Contractual Services- Communications	98,670	40,875	57,794	241.4
Contractual Services- Professional Development	3,565	2,896	669	123.1
Service Charges	8,752	6,567	2,185	133.3
Commodities - Maintenance Supplies		4	(4)	.0
Commodities - General Supplies	6,448	15,819	(9,370)	40.8
Other Expenditures	(116)		116	.0
Depreciation		31,288	(31,288)	.0
Transfer to Administrative Services				.0
Total Operating Expenses	273,070	297,869	(24,799)	91.7
Operating Income (Loss)	69,886	(74,020)	143,906	94.4
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	(278)		278	.0
Total Non-Operating Revenue (Expense)	(1,053)		1,053	0
Increase (Decrease) in Retained Earnings	69,886	(75,073)	144,959	93.1

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 9 Months Ending September 30, 2017 and 2016

	2017	2016	Variance	%
RETAINED EARNINGS – Beginning of Period		(648,432)	648,432	0
RETAINED EARNINGS – END OF PERIOD	69,886	(723,506)	793,392	9.7