

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 7 MONTHS ENDING JULY 31 2018**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	49,259	1,096,499	1,951,035	854,536	56.2
Licenses and Permits	62,038	372,781	569,500	196,719	65.46
Intergovernmental Revenue	315,879	2,239,905	3,441,174	1,201,269	65.09
Fines, Forfeitures & Penalties	9,661	56,938	100,000	43,062	56.94
Public Charges for Services	78,611	552,293	873,230	320,937	63.25
Other Fees	3,250	43,471	22,500	(20,971)	193.2
Miscellaneous Revenues	10,328	88,362	122,400	34,038	72.19
Other Financing Sources	204,775	1,446,951	2,457,298	1,010,347	58.88
Total Revenues	733,801	5,897,199	9,537,137	3,639,938	61.83
OPERATING EXPENSES					
Mayor and City Council	2,935	16,490	40,150	23,660	41.07
City Manager	16,703	85,080	153,235	68,155	55.52
City Attorney	8,538	64,788	110,000	45,212	58.9
City Clerk	11,066	69,431	145,130	75,699	47.84
Police Department	295,112	1,706,032	3,212,615	1,506,583	53.1
Fire Department	212,634	1,217,055	2,250,868	1,033,813	54.07
Community Development	54,713	313,773	683,017	369,244	45.94
Engineering	28,205	171,272	297,002	125,730	57.67
Street Division	147,438	887,007	1,684,699	797,692	52.65
Cemetery Division	5,349	26,389	98,766	72,377	26.72
Municipal Building	81,030	453,388	777,584	324,196	58.31
Economic Development	456	7,208	14,500	7,292	49.71
Total Expenses	864,180	5,017,915	9,467,566	4,449,651	53
Revenue over Expenses	(130,379)	879,284	69,571	(809,713)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	23,173.05	524,120.24	942,933.00	(418,812.76)	55.6
01-11-31110	11,232.56	254,067.28	457,105.00	(203,037.72)	55.6
01-11-31120	9,363.09	211,771.46	380,997.00	(169,225.54)	55.6
01-11-31500	5,490.78	106,539.60	170,000.00	(63,460.40)	62.7
TOTAL TAXES	49,259.48	1,096,498.58	1,951,035.00	(854,536.42)	56.2
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	25,100.00	25,000.00	100.00	100.4
01-11-32500	30,348.59	91,527.39	125,000.00	(33,472.61)	73.2
01-11-32510	25,344.64	167,358.68	315,000.00	(147,641.32)	53.1
01-11-32600	.00	1,811.38	2,000.00	(188.62)	90.6
01-11-32900	185.00	185.00	.00	185.00	.0
01-11-33100	6,160.04	84,898.55	100,000.00	(15,101.45)	84.9
01-11-33500	.00	1,900.00	2,500.00	(600.00)	76.0
TOTAL LICENSES & PERMITS	62,038.27	372,781.00	569,500.00	(196,719.00)	65.5
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	82,017.43	586,287.99	856,873.00	(270,585.01)	68.4
01-11-34200	38,570.57	177,193.12	149,179.00	28,014.12	118.8
01-11-34300	11,325.57	82,466.62	125,000.00	(42,533.38)	66.0
01-11-34400	159,200.82	1,154,124.15	1,900,000.00	(745,875.85)	60.7
01-11-34450	19,767.37	155,177.60	236,478.00	(81,300.20)	65.6
01-11-34762	6,997.00	84,655.64	173,644.00	(88,988.36)	48.8
TOTAL INTERGOVERNMENTAL REVENUES	315,878.76	2,239,905.32	3,441,174.00	(1,201,268.68)	65.1
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	9,661.08	56,938.41	100,000.00	(43,061.59)	56.9
TOTAL FINES, FORFEITURES & PENALTIES	9,661.08	56,938.41	100,000.00	(43,061.59)	56.9
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	38,815.97	248,841.57	375,000.00	(126,158.43)	66.4
01-11-36700	764.00	33,214.34	75,000.00	(41,785.66)	44.3
01-11-36800	7,424.58	51,107.06	88,230.00	(37,122.94)	57.9
01-11-36900	21,881.22	138,529.54	205,000.00	(66,470.46)	67.6
01-11-39960	9,925.00	80,600.00	130,000.00	(49,400.00)	62.0
TOTAL PUBLIC CHARGES FOR SERVICES	78,610.77	552,292.51	873,230.00	(320,937.49)	63.3
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,300.00	17,200.00	20,000.00	(2,800.00)	86.0
01-11-37650 GRAVE OPENING WINTER FEE	.00	300.00	500.00	(200.00)	60.0
01-11-37901 REIMBURSED DEVELOPER FEES	.00	23,717.59	.00	23,717.59	.0
01-11-37910 BUILDING AND ZONING FEES	1,950.00	2,253.15	2,000.00	253.15	112.7
TOTAL OTHER FEES	3,250.00	43,470.74	22,500.00	20,970.74	193.2
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	3,001.81	25,208.66	25,000.00	208.66	100.8
01-11-38200 RENTAL INCOME	635.00	9,035.00	14,400.00	(5,365.00)	62.7
01-11-38700 LOT SALES	.00	8,400.00	15,000.00	(6,600.00)	56.0
01-11-38800 CEMETERY RECEIPTS	.00	570.00	3,000.00	(2,430.00)	19.0
01-11-38900 MISCELLANEOUS	6,691.06	45,147.89	65,000.00	(19,852.11)	69.5
TOTAL MISCELLANEOUS REVENUE	10,327.87	88,361.55	122,400.00	(34,038.45)	72.2
OTHER FINANCING SOURCES					
01-11-39200 PROCEEDS-FIXED ASSET SALES	.00	13,527.00	.00	13,527.00	.0
01-11-39910 TRANSFER FROM ELECTRIC	164,752.25	1,153,265.75	1,977,027.00	(823,761.25)	58.3
01-11-39920 TRANSFER FROM WATER	10,772.67	75,408.69	129,272.00	(53,863.31)	58.3
01-11-39930 TRANSF FROM WATER RECLAMATION	12,499.92	87,499.44	149,999.00	(62,499.56)	58.3
01-11-39945 RAILROAD FUND TRANSFER	5,000.00	35,000.00	60,000.00	(25,000.00)	58.3
01-11-39946 SALES TAX FUND TRANSFER	9,916.67	69,416.69	119,000.00	(49,583.31)	58.3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	7,000.00	12,000.00	(5,000.00)	58.3
01-11-39950 SOLID WASTE TRANSFER	833.33	5,833.31	10,000.00	(4,166.69)	58.3
TOTAL OTHER FINANCING SOURCES	204,774.84	1,446,950.88	2,457,298.00	(1,010,347.12)	58.9
TOTAL FUND REVENUE	733,801.07	5,897,198.99	9,537,137.00	(3,639,938.01)	61.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	2,913.60	14,568.00	25,250.00	(10,682.00)	57.7
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	583.33	1,200.00	(616.67)	48.6
01-12-56200-000 TRAVEL EXPENSES	21.80	33.69	3,500.00	(3,466.31)	1.0
01-12-56600-000 CONFERENCE EXPENSES	.00	707.60	5,000.00	(4,292.40)	14.2
01-12-65100-000 OFFICE SUPPLIES	.00	355.83	900.00	(544.17)	39.5
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	241.40	1,000.00	(758.60)	24.1
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	(1,000.00)	.0
TOTAL MAYOR/CITY COUNCIL	2,935.40	16,489.85	40,150.00	(23,660.15)	41.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	.00	.00	81,509.00	(81,509.00)	.0
01-13-42100-000 SALARIES (FULL-TIME)	8,019.71	46,366.39	.00	46,366.39	.0
01-13-42200-000 SALARIES-PART-TIME	.00	87.07	.00	87.07	.0
01-13-42300-000 SALARY EXPENSE-OVERTIME	54.69	145.01	.00	145.01	.0
01-13-45100-000 HEALTH INSURANCE	.00	5,253.71	11,421.00	(6,167.29)	46.0
01-13-45200-000 LIFE INSURANCE	4.10	28.86	.00	28.86	.0
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	(300.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	268.00	11,400.00	(11,132.00)	2.4
01-13-55100-000 POSTAGE	2,018.50	4,607.34	6,000.00	(1,392.66)	76.8
01-13-55300-000 PUBLISHING	.00	163.60	1,000.00	(836.40)	16.4
01-13-55400-000 PRINTING	.00	562.50	500.00	62.50	112.5
01-13-56100-000 DUES	320.00	458.33	900.00	(441.67)	50.9
01-13-56200-000 TRAVEL EXPENSES	.00	858.22	6,000.00	(5,141.78)	14.3
01-13-56300-000 TRAINING	(215.00)	(315.00)	3,000.00	(3,315.00)	(10.5)
01-13-56400-000 TUITION	.00	50.00	.00	50.00	.0
01-13-56500-000 PUBLICATIONS	.00	112.00	300.00	(188.00)	37.3
01-13-56600-000 CONFERENCE	.00	55.00	3,500.00	(3,445.00)	1.6
01-13-65100-000 OFFICE SUPPLIES	144.00	3,186.38	3,000.00	186.38	106.2
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	720.00	7,544.00	15,000.00	(7,456.00)	50.3
TOTAL CITY CLERK	11,066.00	69,431.41	145,130.00	(75,698.59)	47.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	4,139.16	23,617.58	42,204.00	(18,586.42)	56.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	60.88	200.00	(139.12)	30.4
01-17-45100-000 HEALTH INSURANCE	.00	3,539.36	7,394.00	(3,854.64)	47.9
01-17-45200-000 LIFE INSURANCE	5.84	40.88	.00	40.88	.0
01-17-51100-000 MAINTENANCE (BUILDING)	337.00	14,219.74	14,000.00	219.74	101.6
01-17-51700-000 MAINTENANCE (GROUNDS)	2,500.00	3,085.80	2,000.00	1,085.80	154.3
01-17-52900-000 MAINTENANCE (OTHER)	252.51	1,950.95	2,000.00	(49.05)	97.6
01-17-53600-000 JANITORIAL SERVICES	5,375.00	8,500.00	.00	8,500.00	.0
01-17-53700-000 NETWORK ADMINISTRATION	9,172.00	64,204.00	110,064.00	(45,860.00)	58.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	11,599.60	18,615.88	30,000.00	(11,384.12)	62.1
01-17-55200-000 TELEPHONE	69.89	471.23	1,500.00	(1,028.77)	31.4
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-17-57100-000 UTILITIES	9,920.35	45,484.81	85,000.00	(39,515.19)	53.5
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	283.50	500.00	(216.50)	56.7
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	90.75	400.00	(309.25)	22.7
01-17-59500-000 PROPERTY TAX	.00	222.82	2,500.00	(2,277.38)	8.9
01-17-61100-000 MAINTENANCE BUILDING	.00	340.62	1,000.00	(659.38)	34.1
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	278.00	500.00	(224.00)	55.2
01-17-65100-000 OFFICE SUPPLIES	336.87	3,302.77	4,000.00	(697.23)	82.6
01-17-65400-000 GENERAL SUPPLIES	857.45	3,066.82	4,000.00	(933.18)	76.7
01-17-82000-000 BUILDING	.00	.00	15,000.00	(15,000.00)	.0
01-17-83000-000 EQUIPMENT	.00	.00	350.00	(350.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	4,793.00	4,793.00	5,000.00	(207.00)	95.9
01-17-91100-000 COMMUNITY RELATIONS	81.46	15,901.46	26,000.00	(10,098.54)	61.2
01-17-91400-000 SALES TAX REBATE	3,234.54	43,119.27	84,000.00	(40,880.73)	51.3
01-17-99910-000 TRANSFER AMBULANCE FUND	11,916.87	83,418.69	143,000.00	(59,583.31)	58.3
01-17-99964-000 TRANSFER ADMIN SERVICE	16,397.67	114,783.69	196,772.00	(81,988.31)	58.3
TOTAL MUNICIPAL BUILDING	81,029.51	453,388.30	777,584.00	(324,195.70)	58.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	8,538.00	64,705.12	110,000.00	(45,294.88)	58.8
01-18-56100-000	DUES	.00	83.33	.00	83.33	.0
TOTAL CITY ATTORNEY		<u>8,538.00</u>	<u>64,788.45</u>	<u>110,000.00</u>	<u>(45,211.55)</u>	<u>58.9</u>

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	13,249.45	65,168.63	111,500.00	(46,331.37)	58.5
01-19-45100-000 HEALTH INSURANCE	2,388.06	11,144.28	19,035.00	(7,890.72)	58.6
01-19-45200-000 LIFE INSURANCE	11.68	81.76	.00	81.76	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	(2,000.00)	.0
01-19-55200-000 TELEPHONE	106.58	980.06	750.00	230.06	130.7
01-19-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-19-56100-000 DUES	154.00	1,210.38	8,750.00	(7,539.62)	13.8
01-19-56200-000 TRAVEL EXPENSES	11.45	981.19	2,500.00	(1,518.81)	39.3
01-19-56400-000 TUITION	.00	615.50	.00	615.50	.0
01-19-56500-000 PUBLICATIONS	555.00	733.07	500.00	233.07	146.6
01-19-56600-000 CONFERENCE EXPENSES	50.00	1,078.91	6,000.00	(4,923.09)	18.0
01-19-65100-000 OFFICE SUPPLIES	.00	154.60	500.00	(345.40)	30.9
01-19-83000-000 EQUIPMENT	.00	289.87	500.00	(210.13)	58.0
01-19-91100-000 COMMUNITY RELATIONS	81.01	2,548.20	1,000.00	1,548.20	254.8
01-19-92900-000 MISCELLANEOUS CHARGES	96.00	96.00	.00	96.00	.0
TOTAL CITY MANAGER	16,703.23	85,080.45	153,235.00	(68,154.55)	55.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT	120,272.14	689,178.46	1,226,099.00	(536,920.54)	56.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>						
01-21-42100-000	SALARIES - REGULAR	218,556.93	1,052,316.23	1,836,924.00	(784,607.77)	57.3
01-21-42200-000	SALARIES - PART-TIME	.00	11,407.45	31,000.00	(19,592.55)	38.8
01-21-42300-000	SALARIES - OVERTIME	16,702.72	80,386.04	195,000.00	(114,613.96)	41.2
01-21-42800-000	OIC - ON-CALL FTO	2,390.60	10,871.32	22,000.00	(11,128.68)	49.4
01-21-43000-000	CONTRIBUTION TO POLICE PENSION	11,234.49	254,069.21	557,874.00	(303,804.79)	45.5
01-21-45100-000	HEALTH INSURANCE	34,786.20	174,040.81	301,309.00	(127,268.19)	57.8
01-21-45200-000	LIFE INSURANCE	148.00	1,021.70	.00	1,021.70	.0
01-21-47100-000	UNIFORM ALLOWANCE	491.10	8,288.32	20,000.00	(11,711.68)	41.4
01-21-51200-000	MAINTENANCE - EQUIPMENT	2,904.01	17,461.41	40,000.00	(22,538.59)	43.7
01-21-51300-000	MAINTENANCE - VEHICLE	738.68	20,014.22	30,000.00	(9,985.78)	66.7
01-21-53400-000	MEDICAL SERVICES	.00	170.07	1,500.00	(1,329.93)	11.3
01-21-53700-000	DATA PROCESSING SERVICES	.00	315.95	30,000.00	(29,684.05)	1.1
01-21-54900-000	OTHER PROFESSIONAL SERVICES	.00	583.00	4,000.00	(3,417.00)	14.6
01-21-55100-000	POSTAGE	.00	80.27	100.00	(19.73)	80.3
01-21-55200-000	TELEPHONE	1,862.20	13,066.50	20,000.00	(6,933.50)	65.3
01-21-55300-000	PUBLISHING	.00	578.08	550.00	28.08	105.1
01-21-55400-000	PRINTING	.00	1,678.42	4,100.00	(2,421.58)	40.9
01-21-56100-000	DUES	329.00	7,922.00	12,000.00	(4,078.00)	66.0
01-21-56200-000	TRAVEL EXPENSES	.00	1,908.72	3,000.00	(1,091.28)	63.6
01-21-56300-000	TRAINING	.00	3,365.91	11,000.00	(7,634.09)	30.6
01-21-56500-000	PUBLICATIONS	160.00	160.00	.00	160.00	.0
01-21-57100-000	UTILITIES	105.18	756.52	1,350.00	(593.48)	56.0
01-21-61200-000	MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	.0
01-21-61300-000	MAINTENANCE SUPPLIES - VEHICLE	.00	1,650.14	1,500.00	150.14	110.0
01-21-65100-000	OFFICE SUPPLIES	.00	2,358.24	4,500.00	(2,141.76)	52.4
01-21-65200-000	OPERATING SUPPLIES	379.42	3,338.49	17,000.00	(13,661.51)	19.6
01-21-65500-000	AUTOMOBILE FUEL/OIL	3,228.07	25,074.92	40,000.00	(14,925.08)	62.7
01-21-65800-000	PRISONER SUPPLIES	55.75	717.53	2,000.00	(1,282.47)	35.9
01-21-66200-000	K9 SUPPLIES	138.38	1,150.40	5,000.00	(3,849.60)	23.0
01-21-83000-000	CAPITAL OUTLAY - EQUIPMENT	.00	(1,112.25)	9,408.00	(10,520.25)	(11.8)
01-21-84000-000	CAPITAL OUTLAY - VEHICLES	.00	(796.00)	.00	(796.00)	.0
01-21-91700-000	INVESTIGATIONS	50.00	776.86	3,000.00	(2,223.14)	25.9
01-21-91710-000	DRUG INVESTIGATIONS	.00	3,117.48	5,000.00	(1,882.52)	62.4
01-21-92400-000	DUI	853.50	9,294.35	3,000.00	6,294.35	309.8
TOTAL POLICE DEPARTMENT		295,112.23	1,706,032.31	3,212,615.00	(1,506,582.69)	53.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	124,508.05	618,021.45	1,103,186.00	(485,164.55)	56.0
01-22-42200-000 SALARIES - PART-TIME	10,154.75	53,257.75	75,000.00	(21,742.25)	71.0
01-22-42300-000 SALARY EXPENSE - OVERTIME	30,534.76	118,357.10	182,274.00	(63,916.90)	64.9
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	9,363.60	211,771.97	464,988.00	(253,216.03)	45.5
01-22-45100-000 HEALTH INSURANCE	26,302.18	124,482.46	224,770.00	(100,287.54)	55.4
01-22-45200-000 LIFE INSURANCE	75.92	531.44	.00	531.44	.0
01-22-47100-000 UNIFORM ALLOWANCE	1,215.24	5,811.43	12,000.00	(6,188.57)	48.4
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	170.50	1,130.07	9,000.00	(7,869.93)	12.6
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	412.30	5,049.28	12,500.00	(7,450.72)	40.4
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	214.62	7,661.40	10,000.00	(2,338.60)	76.6
01-22-53400-000 MEDICAL SERVICES	494.00	2,009.00	7,800.00	(5,791.00)	25.8
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,636.27	20,678.30	40,000.00	(19,321.70)	51.7
01-22-55100-000 POSTAGE	.00	117.10	500.00	(382.90)	23.4
01-22-55200-000 TELEPHONE	382.49	3,315.74	8,000.00	(4,684.26)	41.5
01-22-55400-000 PRINTING	.00	160.52	500.00	(339.48)	32.1
01-22-56100-000 DUES	500.00	1,100.00	1,500.00	(400.00)	73.3
01-22-56200-000 TRAVEL EXPENSES	375.33	904.02	2,500.00	(1,595.98)	36.2
01-22-56300-000 TRAINING	.00	1,899.00	6,000.00	(4,101.00)	31.7
01-22-56400-000 TUITION REIMBURSEMENT	.00	1,061.72	2,500.00	(1,438.28)	42.5
01-22-56500-000 PUBLICATIONS	160.00	229.00	850.00	(621.00)	26.9
01-22-57100-000 UTILITIES	1,357.98	7,551.60	17,000.00	(9,448.40)	44.4
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	59.19	1,622.50	4,000.00	(2,377.50)	40.6
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	2,062.12	5,000.00	(2,937.88)	41.2
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	(133.21)	2,264.05	5,000.00	(2,735.95)	45.3
01-22-65100-000 OFFICE SUPPLIES	.00	436.77	2,500.00	(2,063.23)	17.5
01-22-65200-000 OPERATING SUPPLIES	850.14	8,463.54	15,000.00	(6,536.46)	56.4
01-22-65400-000 JANITORIAL SUPPLIES	121.51	1,841.01	4,500.00	(2,658.99)	40.9
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,109.10	6,395.56	12,000.00	(5,604.44)	53.3
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	8,000.00	(8,000.00)	.0
01-22-84000-000 CAPITAL OUTLAY - VEHICLES	.00	3,699.60	.00	3,699.60	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	1,771.38	4,932.55	13,000.00	(8,067.45)	37.9
01-22-91100-000 COMMUNITY RELATIONS	.00	237.36	1,000.00	(762.64)	23.7
TOTAL FIRE DEPARTMENT	212,634.10	1,217,055.41	2,250,868.00	(1,033,812.59)	54.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	507,746.33	2,923,087.72	5,463,483.00	(2,540,395.28)	53.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
STREET DIVISION					
01-41-42100-000 SALARIES (FULL-TIME)	81,710.34	405,822.50	704,100.00	(298,277.50)	57.6
01-41-42200-000 SALARIES (PART-TIME)	.00	.00	8,000.00	(8,000.00)	.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	1,298.22	28,871.37	60,000.00	(31,128.63)	48.1
01-41-42600-000 SALARIES-PAGER PAY	1,703.00	11,921.00	19,500.00	(7,579.00)	61.1
01-41-45100-000 HEALTH INSURANCE	19,812.26	92,717.91	137,799.00	(45,081.09)	67.3
01-41-45200-000 LIFE INSURANCE	58.40	408.80	.00	408.80	.0
01-41-47100-000 UNIFORM ALLOWANCE	155.12	1,723.32	1,000.00	723.32	172.3
01-41-47300-000 CLOTHING ACQUISITION	77.56	751.42	2,500.00	(1,748.58)	30.1
01-41-51100-000 MAINTENANCE (BUILDING)	.00	2,375.00	2,500.00	(125.00)	95.0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	277.09	5,906.80	15,000.00	(9,093.20)	39.4
01-41-51300-000 MAINT.SERVICE-VEHICLE	1,478.18	12,166.66	30,000.00	(17,833.34)	40.6
01-41-51400-000 MAINTENANCE STREET	11,318.69	13,294.69	30,000.00	(16,705.31)	44.3
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	688.50	3,000.00	(2,311.50)	23.0
01-41-52900-000 MAINTENANCE OTHER	.00	11,720.60	20,000.00	(8,279.40)	58.6
01-41-53600-000 JANITORIAL SERVICES	131.10	1,341.29	2,000.00	(658.71)	67.1
01-41-54900-000 OTHER PROFESSIONAL SERVICES	2,574.23	18,782.48	30,000.00	(11,217.52)	62.6
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-41-55200-000 TELEPHONE	293.51	2,293.59	5,000.00	(2,706.41)	45.9
01-41-55300-000 PUBLISHING	.00	112.00	300.00	(188.00)	37.3
01-41-56200-000 TRAVEL EXPENSES	.00	658.33	1,200.00	(541.67)	54.9
01-41-56300-000 TRAINING	.00	2,215.00	3,500.00	(1,285.00)	63.3
01-41-57100-000 UTILITIES	863.74	6,705.14	14,000.00	(7,294.86)	47.9
01-41-57200-000 STREET LIGHTING	11,766.55	90,938.88	169,000.00	(78,061.12)	53.8
01-41-59400-000 LEASE OR RENTALS	375.00	2,875.00	3,000.00	(125.00)	95.8
01-41-81100-000 MAINTENANCE BUILDING	.00	1,313.15	5,000.00	(3,686.85)	26.3
01-41-81200-000 MAINTENANCE (EQUIPMENT)	5.60	4,976.08	18,500.00	(13,523.92)	26.9
01-41-81300-000 MAINT.SUPPLIES-VEHICLE	529.02	11,255.41	25,000.00	(13,744.59)	45.0
01-41-81400-000 SUPPLIES STREETS	3,536.28	21,460.52	60,000.00	(38,539.48)	35.8
01-41-81600-000 SUPPLIES SNOW REMOVAL	.00	54,945.28	110,000.00	(55,054.72)	50.0
01-41-81700-000 MAINT.SUPPLIES-GROUNDS	.00	1,475.69	12,000.00	(10,524.31)	12.3
01-41-82900-000 SUPPLIES OTHER	.00	6,207.01	15,000.00	(8,792.99)	41.4
01-41-65100-000 OFFICE SUPPLIES	.00	1,722.94	2,000.00	(277.06)	86.2
01-41-65200-000 OPERATING SUPPLIES	345.08	2,947.36	8,000.00	(5,052.64)	36.8
01-41-65300-000 SMALL TOOLS	29.99	179.87	3,200.00	(3,020.13)	5.6
01-41-85400-000 JANITORIAL SUPPLIES	29.44	555.50	1,000.00	(444.50)	55.6
01-41-65500-000 GASOLINE/OIL	5,450.90	29,265.82	55,000.00	(25,734.18)	53.2
01-41-66100-000 SAFETY SUPPLIES	127.47	1,064.21	3,500.00	(2,435.79)	30.4
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	3,691.30	28,759.74	50,000.00	(21,240.26)	57.5
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	30,000.00	(30,000.00)	.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	6,588.00	25,000.00	(18,412.00)	26.4
TOTAL STREET DIVISION	147,438.07	887,006.86	1,684,699.00	(797,692.14)	52.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	.00	5,477.60	17,368.00	(11,890.40)	31.5
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	100.20	.00	100.20	.0
01-46-45100-000 HEALTH INSURANCE	.00	1,194.03	23,298.00	(22,103.97)	5.1
01-46-45200-000 LIFE INSURANCE	.00	24.74	.00	24.74	.0
01-46-47100-000 UNIFORM ALLOWANCE	.00	38.88	.00	38.88	.0
01-46-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,500.00	(1,500.00)	.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	70.75	300.00	(229.25)	23.6
01-46-54900-000 OTHER PROFESSIONAL SERVICES	4,703.00	14,413.02	45,000.00	(30,586.98)	32.0
01-46-55200-000 TELEPHONE	163.32	1,144.15	1,500.00	(355.85)	76.3
01-46-57100-000 UTILITIES	256.44	1,301.06	3,250.00	(1,948.94)	40.0
01-46-61100-000 MAINTENANCE BUILDING	.00	20.89	1,000.00	(979.11)	2.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	186.88	500.00	(313.12)	37.4
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	578.85	1,500.00	(921.15)	38.6
01-46-65200-000 OPERATING SUPPLIES	.00	548.41	500.00	48.41	109.7
01-46-65300-000 SMALL TOOLS	.00	139.95	500.00	(360.05)	28.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	33.51	100.00	(66.49)	33.5
01-46-65500-000 GASOLINE/OIL	179.08	1,069.15	1,200.00	(130.85)	89.1
01-46-66100-000 SAFETY SUPPLIES	.00	.00	250.00	(250.00)	.0
01-46-92900-000 MISCELLANEOUS CHARGES	47.21	47.21	.00	47.21	.0
TOTAL CEMETERY	5,349.05	26,389.28	98,766.00	(72,376.72)	26.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
ENGINEERING					
01-48-42100-000 SALARIES (FULL-TIME)	21,685.52	106,666.88	183,733.00	(77,066.12)	58.1
01-48-45100-000 HEALTH INSURANCE	4,776.12	22,288.56	38,089.00	(15,780.44)	58.6
01-48-45200-000 LIFE INSURANCE	11.68	81.76	.00	81.76	.0
01-48-51100-000 MAINTENANCE (BUILDING)	.00	158.27	1,500.00	(1,341.73)	10.6
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	900.00	(900.00)	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	.00	968.06	750.00	218.06	129.1
01-48-53200-000 ENGINEERING SERVICE	617.50	29,170.99	16,000.00	13,170.99	182.3
01-48-54900-000 OTHER PROFESSIONAL SERVICES	113.00	699.57	2,800.00	(2,100.43)	25.0
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	338.04	1,737.49	3,400.00	(1,662.51)	51.1
01-48-55300-000 PUBLISHING	119.50	483.50	150.00	333.50	322.3
01-48-56100-000 DUES	.00	488.33	1,850.00	(1,361.67)	26.3
01-48-56200-000 TRAVEL EXPENSES	.00	1,040.54	3,300.00	(2,259.46)	31.5
01-48-56300-000 TRAINING	.00	280.00	2,600.00	(2,320.00)	10.8
01-48-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-48-57100-000 UTILITIES	333.87	2,527.46	5,500.00	(2,972.54)	46.0
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	534.11	2,700.00	(2,165.89)	19.8
01-48-65100-000 OFFICE SUPPLIES	28.58	387.90	950.00	(562.10)	40.8
01-48-65300-000 SMALL TOOLS	.00	398.56	500.00	(101.44)	79.7
01-48-65400-000 JANITORIAL SUPPLIES	27.44	370.65	600.00	(229.35)	61.8
01-48-65500-000 GASOLINE & OIL	153.99	1,315.77	3,400.00	(2,084.23)	38.7
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	(100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	1,676.00	3,200.00	(1,524.00)	52.4
01-48-82000-000 BUILDING	.00	.00	1,500.00	(1,500.00)	.0
01-48-83000-000 EQUIPMENT	.00	.00	22,000.00	(22,000.00)	.0
01-48-87000-000 FURNITURE	.00	.00	1,000.00	(1,000.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	100.00	(100.00)	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	(100.00)	.0
TOTAL ENGINEERING	28,205.04	171,272.40	297,002.00	(125,729.60)	57.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	180,992.16	1,084,668.54	2,080,467.00	(995,798.46)	52.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JULY 31, 2018

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)	38,278.67	181,393.33	312,590.00	(131,196.67)	58.0
01-44-45100-000 HEALTH INSURANCE	6,477.93	30,230.34	51,633.00	(21,402.66)	58.6
01-44-45200-000 LIFE INSURANCE	29.20	204.40	.00	204.40	.0
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	558.04	1,500.00	(941.96)	37.2
01-44-52900-000 NUISANCE ABATEMENT	907.00	1,098.00	4,600.00	(3,502.00)	23.9
01-44-53400-000 MEDICAL SERVICES	.00	.00	100.00	(100.00)	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	2,689.92	63,000.00	(60,310.08)	4.3
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	9,856.75	81,052.68	173,644.00	(92,591.32)	46.7
01-44-54920-000 OTHER PROF SVCS - REBRANDING	.00	500.00	40,000.00	(39,500.00)	1.3
01-44-55100-000 POSTAGE	.00	.00	300.00	(300.00)	.0
01-44-55200-000 TELEPHONE	151.37	920.17	1,500.00	(579.83)	61.3
01-44-55300-000 PUBLISHING	.00	1,504.30	2,500.00	(995.70)	60.2
01-44-55400-000 PRINTING	56.31	322.50	800.00	(477.50)	40.3
01-44-56100-000 DUES	239.00	1,138.30	1,450.00	(311.70)	78.5
01-44-56200-000 TRAVEL EXPENSES	.00	3,394.99	3,000.00	394.99	113.2
01-44-56300-000 TRAINING	.00	199.00	5,000.00	(4,801.00)	4.0
01-44-56500-000 PUBLICATIONS	160.00	199.20	300.00	(100.80)	66.4
01-44-56600-000 CONFERENCE EXPENSES	(65.44)	2,311.56	3,000.00	(688.44)	77.1
01-44-57100-000 UTILITIES	326.02	1,087.94	1,300.00	(232.06)	82.2
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-44-65100-000 OFFICE SUPPLIES	53.39	1,010.30	2,000.00	(989.70)	50.5
01-44-65200-000 OPERATING SUPPLIES	144.66	809.65	600.00	209.65	134.9
01-44-65500-000 AUTOMOTIVE FUEL/OIL	97.78	669.82	1,200.00	(530.18)	55.8
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	5,000.00	(5,000.00)	.0
01-44-89000-000 CAPITAL OUTLAY - OTHER	.00	270.84	5,000.00	(4,729.16)	5.4
01-44-91100-000 PUBLIC RELATIONS	.00	2,227.36	2,000.00	227.36	111.4
TOTAL COMMUNITY DEVELOPMENT	54,712.64	313,772.64	683,017.00	(369,244.36)	45.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-81-45200-000 LIFE INSURANCE	11.68	81.76	.00	81.76	.0
01-81-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	3,000.00	(3,000.00)	.0
01-81-55100-000 POSTAGE	.00	24.54	100.00	(75.46)	24.5
01-81-55200-000 TELEPHONE	83.24	658.22	1,500.00	(841.78)	43.9
01-81-56100-000 DUES	.00	920.00	750.00	170.00	122.7
01-81-56200-000 TRAVEL EXPENSES	.00	877.42	2,500.00	(1,622.58)	35.1
01-81-56300-000 TRAINING	.00	1,275.00	1,000.00	275.00	127.5
01-81-58500-000 PUBLICATIONS	.00	.00	150.00	(150.00)	.0
01-81-58600-000 CONFERENCE	.00	1,310.00	1,000.00	310.00	131.0
01-81-85100-000 OFFICE SUPPLIES	69.50	709.19	1,000.00	(290.81)	70.9
01-81-85200-000 OPERATING SUPPLIES	51.38	84.38	.00	84.38	.0
01-81-83000-000 EQUIPMENT	.00	.00	1,500.00	(1,500.00)	.0
01-81-91100-000 COMMUNITY RELATIONS	11.62	852.25	1,000.00	(147.75)	85.2
01-81-92900-000 MISCELLANEOUS CHARGES	229.00	415.30	1,000.00	(584.70)	41.5
TOTAL ECONOMIC DEVELOPMENT	456.42	7,208.06	14,500.00	(7,291.94)	49.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JULY 31, 2018

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOP	55,169.06	320,980.70	697,517.00	(378,536.30)	46.0
TOTAL FUND EXPENDITURES	864,179.69	5,017,915.42	9,467,566.00	(4,449,650.58)	53.0
NET REVENUE OVER EXPENDITURES	(130,378.62)	879,283.57	69,571.00	809,712.57	1263.9

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 7 MONTHS ENDING JULY 31 2018

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	0	7,541	14,156	6,615	53.27
Insurance	5,669	128,216	230,660	102,444	55.59
Illinois Municipal Retirement	4,379	99,054	228,656	129,602	43.32
Social Security	5,465	123,430	222,050	98,620	55.59
Ambulance	12,039	64,008	143,000	58,992	58.75
Economic Development	-	-	-	-	0
Motor Fuel Tax	19,050	143,338	2,110,000	1,966,662	6.79
Utility Tax	33,594	250,876	451,200	200,324	55.6
Travel and Tourism	24,066	128,419	243,168	114,749	52.81
Sales Tax	79,601	588,839	997,000	408,161	59.06
Lighthouse Pointe TIF	493	336,956	563,976	227,020	59.75
Foreign Fire Insurance	-	-	21,025	21,025	0
TIF	1,289	32,221	71,758	39,537	44.9
Overweight Truck	3,132	19,666	50,050	30,384	39.29
Capital Improvement	204,009	403,674	5,976,688	5,573,014	6.75
Stormwater Management	182	3,629	24,100	20,471	15.06
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	120,585	438,733	652,393	213,660	67.25
Technology Center	111,541	784,228	1,418,200	633,972	55.3
Airport	82,582	332,489	1,800,421	1,467,932	18.47
Railroad	173,417	974,593	7,919,583	6,944,990	12.31
Golf Course	43,031	218,606	372,000	153,394	58.77
Health Insurance	-	-	-	-	0
Administrative Services	52,485	367,439	629,818	262,379	58.34
Total Revenues	976,609	5,465,953	24,139,902	18,673,949	22.64

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 7 MONTHS ENDING JULY 31 2018

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	(347)	22,153	28,000	5,847	79.12
Insurance	37,237	189,790	342,000	142,210	58.42
Illinois Municipal Retirement	25,168	133,231	216,000	82,769	61.68
Social Security	21,602	115,115	223,000	107,885	51.62
Ambulance	-	-	-	-	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	-	2,400,000	2,400,000	0
Utility Tax	-	-	1,205,000	1,205,000	0
Travel and Tourism	22,447	161,604	313,016	151,412	51.63
Sales Tax	9,917	69,417	2,192,000	2,122,583	3.17
Lighthouse Pointe TIF	80,857	125,433	371,099	245,666	33.8
Foreign Fire Insurance	-	-	30,500	30,500	0
TIF	4,792	8,579	15,000	6,421	57.19
Overweight Truck	1,170	8,044	93,600	85,556	8.59
Capital Improvement	141,902	415,525	5,876,938	5,461,413	7.07
Stormwater Management	1,315	3,922	19,500	15,578	20.12
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	36,184	189,653	371,373	171,720	53.76
Technology Center	34,557	489,153	744,645	255,492	65.69
Airport	80,584	273,391	1,807,778	1,534,387	15.12
Railroad	52,088	613,231	8,614,539	8,001,308	7.12
Golf Course	14,570	70,871	140,432	69,561	50.47
Health Insurance	-	-	-	-	0
Administrative Services	56,368	363,059	618,449	255,390	58.7
Total Expenses	620,390	3,272,170	25,622,869	22,350,699	12.77
Revenue over Expenses	356,219	2,193,783	(1,482,967)	(3,676,750)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND July 31, 2018 and 2017

	July 31, 2018	July 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	28,644,918	26,058,932
Less: Accumulated Depreciation	(8,208,894)	(7,677,756)
Net Plant in Service	20,436,025	18,381,176
CURRENT ASSETS		
Cash & Investments	5,152,999	3,816,667
Customer Accounts Receivable	349,256	346,791
Other Accounts Receivable	82,822	72,096
Inventory		
Prepaid Expenses	6,344	8,961
Total Current Assets	5,591,421	4,244,514
RESTRICTED ASSETS	95,843	
OTHER DEBITS		
Unamortized Loss		
Deferred Outflows of Resources	121,995	83,487
Total Other Debits	121,995	83,487
TOTAL ASSETS	26,245,284	22,709,178
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	19,539,754	19,132,678
Contribution in Aid of Construction (Net)	188,051	183,688
Total Equity	19,727,805	19,316,366
LIABILITIES		
Current Liabilities:		
Accounts Payable	324,588	157,987
Accrued Liabilities	231,544	224,826
Total Current Liabilities	556,132	382,812
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities	5,961,347	3,010,000
Total Non-Current Liabilities	5,961,347	3,010,000
Total Liabilities	6,517,479	3,392,812
TOTAL LIABILITIES AND EQUITY	26,245,284	22,709,178

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 7 Months Ending July 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential Sales	551,683	532,977	18,706	103.5
Commercial Sales	421,052	417,303	3,749	100.9
Industrial Sales	514,982	468,426	48,557	110.4
Interdepartmental Sales				.0
Other Operating Revenues	74,488	71,017	3,472	104.9
Total Operating Revenues	1,562,206	1,487,722	74,483	105.0
OPERATING EXPENSES				
Source of Supply - Operations	231,580	149,970	81,610	154.4
Source of Supply - Maintenance	33,883	15,474	18,409	219.0
Water Treatment - Operations	65,283	108,450	(43,167)	60.2
Water Treatment - Maintenance	14,998	53,864	(38,866)	27.8
Distribution - Operations	136,928	58,051	78,875	235.9
Distribution - Maintenance	111,681	117,613	(5,952)	94.9
Customer Accounts	84,286	73,711	10,574	114.4
Administrative and General	168,299	113,753	54,546	148.0
Depreciation	300,692	285,026	15,666	105.5
Indirect Transfers to Municipality				.0
Total Operating Expenses	1,147,607	975,912	171,695	117.6
Operating Income (Loss)	414,599	511,811	(97,212)	81.0
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	2,352	630	1,722	373.3
Investment Income	27,395	1,635	25,760	1,675.5
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(552)	(692)	140	(79.7)
Interest Expense	(33,458)	(21)	(33,437)	(158,793.6)
Total Non-Operating Revenue (Expense)	(4,263)	1,552	(5,815)	(274.7)
Net Income Before Amortizations	410,336	513,363	(103,027)	79.9
Amortization of Contributions in Aid of Construction				.0
Net Income	410,336	513,363	(103,027)	79.9
Operating Transfers In (Out)	(75,409)	(62,626)	(12,783)	(120.4)
Interfund Transfer W/WR Loan Forgiveness				.0
Increase (Decrease) in Retained Earnings	334,927	450,737	(115,810)	74.3
RETAINED EARNINGS - Beginning of Period	19,218,380	18,681,940	536,440	102.9
RETAINED EARNINGS - END OF PERIOD	19,553,307	19,132,678	420,629	102.2

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

July 31, 2018 and 2017

	July 31, 2018	July 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	41,842,776	41,321,782
Less: Accumulated Depreciation	(23,791,575)	(22,671,330)
Net Plant in Service	18,051,201	18,650,452
CURRENT ASSETS		
Cash & Investments	3,217,741	2,126,701
Customer Accounts Receivable	796,138	784,405
Other Accounts Receivable	110,468	97,676
Inventory	1,612	3,480
Prepaid Expenses	14,251	22,702
Total Current Assets	4,140,210	3,034,963
RESTRICTED FUNDS	389,457	496,777
NON-CURRENT ASSETS		
Unamortized Loss		
Deferred Outflows of Resources	324,250	221,900
Note Receivable - Associated Company		
Total Non-Current Assets	324,250	221,900
TOTAL ASSETS	22,905,118	22,404,094
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,857,854	14,391,470
Contribution in Aid of Construction (Net)	6,980,360	6,968,765
Total Equity	21,838,214	21,360,235
LIABILITIES		
Current Liabilities:		
Accounts Payable	160,325	110,223
Accrued Liabilities	593,489	589,886
Total Current Liabilities	753,814	700,109
Non-Current Liabilities:		
Bonds Payable	313,090	343,750
Unamortized Premium on Long-Term Debt		
Other Non-Current Liabilities		
Total Non-Current Liabilities	313,090	343,750
Total Liabilities	1,066,904	1,043,859
TOTAL LIABILITIES AND EQUITY	22,905,118	22,404,094

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 7 Months Ending July 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential Sales	685,610	683,932	1,678	100.3
Commercial Sales	641,690	710,052	(68,362)	90.4
Industrial Sales	681,092	612,697	68,395	111.2
Interdepartmental Sales				.0
Other Operating Revenues	67,381	65,898	1,483	102.3
Total Operating Revenues	2,075,772	2,072,578	3,194	100.2
OPERATING EXPENSES				
Collection - Operations	51,562	76,119	(24,557)	67.7
Collection - Maintenance	34,160	56,060	(21,900)	60.9
Pumping - Operations	3,424	1,159	2,266	295.5
Pumping - Maintenance	6,845	7,570	(725)	90.4
Treatment and Disposal - Operations	665,618	611,211	54,406	108.9
Treatment and Disposal - Maintenance	116,520	99,916	16,604	116.6
Customer Accounts	84,014	81,236	2,778	103.4
Administrative and General	168,092	110,447	57,645	152.2
Depreciation	621,932	567,855	54,077	109.5
Total Operating Expenses	1,752,167	1,611,574	140,593	108.7
Operating Income (Loss)	323,605	461,004	(137,399)	70.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	19,348	4,820	14,528	401.4
Non Utility Income	11,392		11,392	.0
Merchandising, Jobbing & Contract Income	3,447	5,293	(1,846)	65.1
Merchandising, Jobbing & Contract Expense	(368)	(1,002)	635	(36.7)
Amortization Expense				.0
Interest Expense	(5,028)	(7,277)	2,249	(69.1)
Total Non-Operating Revenue (Expense)	28,792	1,834	26,958	1,569.7
Net Income Before Amortizations	352,397	462,838	(110,441)	78.1
Amortization of Contributions in Aid of Construction				.0
Net Income	352,397	462,838	(110,441)	78.1
Operating Transfers In (Out)	(87,499)	(71,740)	(15,759)	(122.0)
Interfund transfer W/WR loan forgiveness				.0
Increase (Decrease) in Retained Earnings	264,898	391,098	(126,200)	67.7
RETAINED EARNINGS - Beginning of Period	14,596,284	14,000,372	595,912	104.3
RETAINED EARNINGS - END OF PERIOD	14,861,182	14,391,470	469,712	103.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND

July 31, 2018 and 2017

	July 31, 2018	July 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	90,756,825	86,932,070
Less: Accumulated Depreciation	(48,457,404)	(45,411,712)
Net Plant in Service	42,299,421	41,520,357
CURRENT ASSETS		
Cash & Investments	6,405,679	6,672,324
Customer Accounts Receivable	5,004,438	5,266,389
Other Accounts Receivable		
Inventory	1,310,150	1,770,866
Prepaid Expenses	89,061	239,745
Total Current Assets	12,809,329	13,949,324
RESTRICTED ASSETS	7,838,118	7,276,834
NON-CURRENT ASSETS		
Unamortized Loss	1,404,971	1,650,835
Deferred Outflows of Resources	958,698	654,716
Other Deferred Debits	197,292	212,089
Interdepartmental Loan Receivable	429,823	479,012
Total Non-Current Assets	2,988,585	2,996,652
TOTAL ASSETS	65,935,452	65,743,167
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	47,039,131	45,613,031
Total Equity	47,039,131	45,613,031
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,268,447	2,832,430
Accrued Liabilities	1,761,667	1,775,772
Total Current Liabilities	4,030,114	4,608,202
Non-Current Liabilities:		
Bonds Payable	14,841,577	15,528,808
Other Non-Current Liabilities	24,830	(6,873)
Total Non-Current Liabilities	14,866,207	15,521,935
Total Liabilities	18,896,321	20,130,137
TOTAL LIABILITIES AND EQUITY	65,935,452	65,743,167

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 7 Months Ending July 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential	3,763,354	3,551,241	212,113	106.0
Small General Service	3,147,924	3,218,052	(70,128)	97.8
Large General Service	13,890,091	13,974,237	(84,146)	99.4
Public Street Lighting	88,633	90,800	(2,166)	97.6
Interdepartmental	379,549	364,167	15,382	104.2
Forfeited Discounts	159,315	158,699	616	100.4
Other Operating Revenues	1,516,546	1,259,227	257,319	120.4
Total Operating Revenues	22,945,411	22,616,423	328,989	101.5
OPERATING EXPENSES				
Purchased Power	13,045,556	13,253,554	(207,998)	98.4
Generation - Operation	436,554	384,743	71,812	119.7
Generation - Maintenance	447,113	943,156	(496,044)	47.4
Transmission - Operation	821,423	846,108	(24,685)	97.1
Distribution - Operation	1,099,995	965,612	134,383	113.9
Distribution - Maintenance	509,370	499,766	9,604	101.9
Depreciation	1,779,441	1,605,359	174,082	110.8
Taxes Other Than Income Taxes	97,242	102,298	(5,056)	95.1
Customer Accounts	202,794	153,075	49,719	132.5
Administrative & General	1,434,989	1,701,890	(266,921)	84.3
Indirect Transfers to Municipality				.0
Total Operating Expenses	19,874,458	20,435,561	(561,105)	97.3
Operating Income (Loss)	3,070,955	2,180,862	890,094	140.8
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	89,216	23,370	65,846	381.8
Merchandising, Jobbing & Contract Income		(1,559)	1,559	0
Merchandising, Jobbing & Contract Expense	(21,096)	(10,567)	(10,528)	(199.6)
Amortization Expense	38,258	38,258		100.0
Interest Expense	(354,782)	(360,583)	5,801	(98.4)
Non-Operating Revenue (Expense)	936	266,980	(266,044)	.4
Total Non-Operating Revenue (Expense)	(247,468)	(44,102)	(203,366)	(561.1)
Increase (Decrease) in Retained Earnings Before Operating Transfers	2,823,487	2,136,759	686,728	132.1
Operating Transfers In (Out)	(1,153,266)	(1,109,774)	(43,492)	(103.9)
Increase (Decrease) in Retained Earnings	1,670,221	1,026,985	643,236	162.6
RETAINED EARNINGS - Beginning of Period	45,369,842	44,595,913	773,929	101.7
RETAINED EARNINGS - END OF PERIOD	47,040,063	45,622,898	1,417,166	103.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – NETWORK ADMIN

July 31, 2018 and 2017

	July 31, 2018	July 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	29,618	
Tech Center Building		
Less: Accumulated Depreciation		
Net Plant in Service	29,618	
NON CURRENT ASSETS		
Deferred Outflows of Resources		
Total Non Current Assets		
CURRENT ASSETS		
Cash & Investments	(75,585)	(11,776)
Customer Accounts Receivable	67,985	67,959
Miscellaneous Accounts Receivable		130
Prepaid Expenses	22,659	10,306
Inventory		
Total Current Assets	15,059	66,618
TOTAL ASSETS	44,677	66,618
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	84,932	
Revenue over Expenditures	(51,929)	60,234
Contribution in Aid of Construction (Net)		
Total Equity	33,002	60,234
LIABILITIES		
Current Liabilities:		
Accounts Payable	8,705	6,384
Accrued Liabilities	2,970	
Other Liabilities		
Total Current Liabilities	11,675	6,384
Non-Current Liabilities:		
Interdepartmental Loan Payable		
Total Non-Current Liabilities		
Total Liabilities	11,675	6,384
TOTAL LIABILITIES AND EQUITY	44,677	66,618

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 7 Months Ending July 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Network Administration Fees	202,969	267,030	(64,062)	76.0
VOIP Services				.0
Misc Revenues				.0
Network and Hardware Support				.0
Data Services				.0
Fiber Internet Access	(150)		150	.0
Dial-up Internet Access	(5)		5	.0
Wireless Internet Access				.0
Network Internet Access				.0
Web Site Host	(20)		20	.0
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes				.0
Forfeited Discounts				.0
	202,969	266,855	(63,887)	76.1
OPERATING EXPENSES				
Personnel	70,887	44,809	26,078	158.2
Insurance Benefits	22,118	11,224	10,892	197.1
Pension & Other Benefits	11,460	8,809	2,651	130.1
Contractual Services- Maintenance				.0
Contractual Services- Professional	25,898	49,040	(23,143)	52.8
Contractual Services- Communications	82,638	77,580	5,058	108.5
Contractual Services- Professional Development	2,115	3,198	(1,084)	66.1
Service Charges	6,443	5,962	481	108.1
Commodities - Maintenance Supplies				.0
Commodities - General Supplies	33,342	5,999	27,343	555.8
Other Expenditures				.0
Depreciation				.0
Transfer to Administrative Services				.0
	254,898	206,621	48,277	123.4
Operating Income (Loss)	(51,929)	60,234	(112,164)	(86.2)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense				.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				.0
	Total Non-Operating Revenue (Expense)			.0
Increase (Decrease) in Retained Earnings	(51,929)	60,234	(112,164)	(86.2)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 7 Months Ending July 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>84,932</u>		<u>84,932</u>	<u>.0</u>
RETAINED EARNINGS – END OF PERIOD	<u>33,002</u>	<u>60,234</u>	<u>(27,232)</u>	<u>54.8</u>