

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 11 MONTHS ENDING NOVEMBER 30 2018**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	20,166	1,934,745	1,951,035	16,290	99.17
Licenses and Permits	29,237	533,986	569,500	35,514	93.76
Intergovernmental Revenue	281,070	3,390,900	3,441,174	50,274	98.54
Fines, Forfeitures & Penalties	10,779	96,737	100,000	3,263	96.74
Public Charges for Services	84,155	865,680	873,230	7,550	99.14
Other Fees	240,753	366,833	22,500	(344,333)	1630.37
Miscellaneous Revenues	10,261	129,950	122,400	(7,550)	106.17
Other Financing Sources	204,775	2,266,050	2,457,298	191,248	92.22
Total Revenues	881,196	9,584,882	9,537,137	(47,745)	100.5

OPERATING EXPENSES

Mayor and City Council	2,579	27,203	40,150	12,947	67.75
City Manager	11,854	135,850	153,235	17,385	88.65
City Attorney	10,737	101,662	110,000	8,338	92.42
City Clerk	4,251	88,942	145,130	56,188	61.28
Police Department	220,458	2,825,265	3,212,615	387,350	87.94
Fire Department	141,726	2,049,850	2,250,868	201,018	91.07
Community Development	69,957	507,095	683,017	175,922	74.24
Engineering	41,416	348,210	297,002	(51,208)	117.24
Street Division	143,317	1,367,591	1,684,699	317,108	81.18

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	17,164.24	940,357.28	942,933.00	(2,575.72)	99.7
01-11-31110	.14	439,385.25	457,105.00	(17,719.75)	96.1
01-11-31120	.11	366,238.91	380,997.00	(14,758.09)	96.1
01-11-31500	3,001.62	188,763.86	170,000.00	18,763.86	111.0
TOTAL TAXES	20,166.11	1,934,745.30	1,951,035.00	(16,289.70)	99.2
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	32,775.00	25,000.00	7,775.00	131.1
01-11-32500	.00	121,629.35	125,000.00	(3,370.65)	97.3
01-11-32510	24,210.18	266,432.64	315,000.00	(48,567.36)	84.6
01-11-32600	1,766.20	3,577.58	2,000.00	1,577.58	178.9
01-11-32900	.00	260.00	.00	260.00	.0
01-11-33100	3,260.82	107,436.17	100,000.00	7,436.17	107.4
01-11-33500	.00	1,875.00	2,500.00	(625.00)	75.0
TOTAL LICENSES & PERMITS	29,237.20	533,985.74	569,500.00	(35,514.26)	93.8
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	65,772.77	862,347.58	856,873.00	5,474.58	100.6
01-11-34200	.00	174,697.89	149,179.00	25,518.89	117.1
01-11-34300	12,663.47	129,889.04	125,000.00	4,889.04	103.9
01-11-34400	178,942.84	1,874,713.92	1,900,000.00	(25,286.08)	98.7
01-11-34450	21,297.09	243,507.64	236,478.00	7,029.64	103.0
01-11-34762	2,393.75	105,744.27	173,644.00	(67,899.73)	60.9
TOTAL INTERGOVERNMENTAL REVENUES	281,069.92	3,390,900.34	3,441,174.00	(50,273.66)	98.5
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	10,779.26	96,736.88	100,000.00	(3,263.12)	96.7
TOTAL FINES, FORFEITURES & PENALTIES	10,779.26	96,736.88	100,000.00	(3,263.12)	96.7

OTHER FEES

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	3,200.00	26,000.00	20,000.00	6,000.00	130.0
01-11-37650 GRAVE OPENING WINTER FEE	.00	300.00	500.00	(200.00)	60.0
01-11-37901 REIMBURSED DEVELOPER FEES	.00	99,927.25	.00	99,927.25	.0
01-11-37910 BUILDING AND ZONING FEES	.00	3,053.15	2,000.00	1,053.15	152.7
TOTAL OTHER FEES	3,200.00	129,280.40	22,500.00	106,780.40	574.6
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	4,032.73	39,271.58	25,000.00	14,271.58	157.1
01-11-38200 RENTAL INCOME	.00	9,635.00	14,400.00	(4,765.00)	66.9
01-11-38700 LOT SALES	1,300.00	15,550.00	15,000.00	550.00	103.7
01-11-38800 CEMETERY RECEIPTS	.00	1,670.00	3,000.00	(1,330.00)	55.7
01-11-38900 MISCELLANEOUS	4,928.51	63,823.42	65,000.00	(1,176.58)	98.2
TOTAL MISCELLANEOUS REVENUE	10,261.24	129,950.00	122,400.00	7,550.00	106.2
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	1,812,274.75	1,977,027.00	(164,752.25)	91.7
01-11-39920 TRANSFER FROM WATER	10,772.67	118,499.37	129,272.00	(10,772.63)	91.7
01-11-39930 TRANSF FROM WATER RECLAMATION	12,499.92	137,499.12	149,999.00	(12,499.88)	91.7
01-11-39945 RAILROAD FUND TRANSFER	5,000.00	55,000.00	60,000.00	(5,000.00)	91.7
01-11-39946 SALES TAX FUND TRANSFER	9,916.67	109,083.37	119,000.00	(9,916.63)	91.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	11,000.00	12,000.00	(1,000.00)	91.7
01-11-39950 SOLID WASTE TRANSFER	833.33	9,166.63	10,000.00	(833.37)	91.7
TOTAL OTHER FINANCING SOURCES	204,774.84	2,286,050.24	2,457,298.00	(191,247.76)	92.2
TOTAL FUND REVENUE	643,643.20	9,347,329.00	9,537,137.00	(189,808.00)	98.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.40	22,337.60	25,250.00	(2,912.40)	88.5
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	636.37	1,219.70	1,200.00	19.70	101.6
01-12-56200-000 TRAVEL EXPENSES	.00	149.56	3,500.00	(3,350.44)	4.3
01-12-56600-000 CONFERENCE EXPENSES	.00	2,654.53	5,000.00	(2,345.47)	53.1
01-12-65100-000 OFFICE SUPPLIES	.00	599.73	900.00	(300.27)	66.6
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	2,578.77	27,202.52	40,150.00	(12,947.48)	67.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 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)	2,916.80	58,033.59	.00	58,033.59	.0
01-13-42200-000 SALARIES-PART-TIME	.00	87.07	.00	87.07	.0
01-13-42300-000 SALARY EXPENSE-OVERTIME	82.04	432.15	.00	432.15	.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	.00	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	54.00	1,113.76	11,400.00	(10,286.24)	9.8
01-13-55100-000 POSTAGE	.00	5,978.45	6,000.00	(21.55)	99.6
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	90.91	599.24	900.00	(300.76)	66.6
01-13-56200-000 TRAVEL EXPENSES	56.14	1,148.98	6,000.00	(4,851.02)	19.2
01-13-56300-000 TRAINING	.00	230.00	3,000.00	(2,770.00)	7.7
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	35.00	35.00	3,500.00	(3,465.00)	1.0
01-13-65100-000 OFFICE SUPPLIES	80.00	3,296.85	3,000.00	296.85	109.9
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	936.00	11,816.00	15,000.00	(3,184.00)	78.8
TOTAL CITY CLERK	4,250.89	88,941.76	145,130.00	(56,188.24)	61.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	.00	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	.00	40.88	.00	40.88	.0
01-17-51100-000 MAINTENANCE (BUILDING)	104.00	16,938.86	14,000.00	2,938.86	121.0
01-17-51700-000 MAINTENANCE (GROUNDS)	324.00	3,429.79	2,000.00	1,429.79	171.5
01-17-52900-000 MAINTENANCE (OTHER)	2,229.49	4,667.19	2,000.00	2,667.19	233.4
01-17-53600-000 JANITORIAL SERVICES	2,300.00	18,275.00	.00	18,275.00	.0
01-17-53700-000 NETWORK ADMINISTRATION	9,172.00	100,892.00	110,064.00	(9,172.00)	91.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	9,347.00	32,480.32	30,000.00	2,480.32	108.3
01-17-55200-000 TELEPHONE	4.07	524.55	1,500.00	(975.45)	35.0
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-17-57100-000 UTILITIES	7,301.26	79,322.12	85,000.00	(5,677.88)	93.3
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	43.33	448.33	500.00	(51.67)	89.7
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	18.26	400.00	(381.74)	4.6
01-17-59500-000 PROPERTY TAX	.00	150.14	2,500.00	(2,349.86)	6.0
01-17-61100-000 MAINTENANCE BUILDING	.00	606.79	1,000.00	(393.21)	60.7
01-17-61700-000 MAINTENANCE (GROUNDS)	345.33	621.33	500.00	121.33	124.3
01-17-65100-000 OFFICE SUPPLIES	537.59	4,411.08	4,000.00	411.08	110.3
01-17-65400-000 GENERAL SUPPLIES	148.29	4,931.45	4,000.00	931.45	123.3
01-17-82000-000 BUILDING	.00	1,596.00	15,000.00	(13,404.00)	10.6
01-17-83000-000 EQUIPMENT	.00	.00	350.00	(350.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	4,793.00	5,000.00	(207.00)	95.9
01-17-91100-000 COMMUNITY RELATIONS	10,087.44	26,587.90	26,000.00	587.90	102.3
01-17-91400-000 SALES TAX REBATE	11,061.11	78,046.25	84,000.00	(5,953.75)	92.9
01-17-99910-000 TRANSFER AMBULANCE FUND	11,916.67	131,083.37	143,000.00	(11,916.63)	91.7
01-17-99964-000 TRANSFER ADMIN SERVICE	16,397.67	180,374.37	196,772.00	(16,397.63)	91.7
TOTAL MUNICIPAL BUILDING	81,319.25	717,456.80	777,584.00	(60,127.20)	92.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	10,736 50	101,579.12	110,000 00	(8,420 88)	92.3
01-18-56100-000 DUES	.00	83 33	.00	83 33	.0
TOTAL CITY ATTORNEY	<u>10,736 50</u>	<u>101,662 45</u>	<u>110,000 00</u>	<u>(8,337 55)</u>	<u>92.4</u>

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	8,832.99	102,512.58	111,500.00	(8,987.42)	91.9
01-19-45100-000 HEALTH INSURANCE	1,592.04	16,716.42	19,035.00	(2,318.58)	87.8
01-19-45200-000 LIFE INSURANCE	17.52	146.00	.00	146.00	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	60.00	60.00	2,000.00	(1,940.00)	3.0
01-19-55200-000 TELEPHONE	347.02	1,647.26	750.00	897.26	219.6
01-19-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-19-56000-000 PROFESSIONAL DEVELOPMENT	.00	255.00	.00	255.00	.0
01-19-56100-000 DUES	842.91	3,298.29	8,750.00	(5,451.71)	37.7
01-19-56200-000 TRAVEL EXPENSES	50.67	1,269.93	2,500.00	(1,230.07)	50.8
01-19-56400-000 TUITION	.00	615.50	.00	615.50	.0
01-19-56500-000 PUBLICATIONS	.00	733.07	500.00	233.07	146.6
01-19-56600-000 CONFERENCE EXPENSES	.00	4,787.03	6,000.00	(1,212.97)	79.8
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	110.40	3,179.14	1,000.00	2,179.14	317.9
01-19-92900-000 MISCELLANEOUS CHARGES	.00	185.68	.00	185.68	.0
TOTAL CITY MANAGER	11,853.55	135,850.37	153,235.00	(17,384.63)	88.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	110,738.96	1,071,113.90	1,226,099.00	(154,985.10)	87.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	144,166.17	1,613,805.07	1,836,924.00	(223,118.93)	87.9
01-21-42200-000 SALARIES - PART-TIME	3,858.75	22,136.73	31,000.00	(8,863.27)	71.4
01-21-42300-000 SALARIES - OVERTIME	16,669.33	142,389.42	195,000.00	(52,610.58)	73.0
01-21-42800-000 OIC - ON-CALL FTO	2,493.94	20,223.72	22,000.00	(1,776.28)	91.9
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	540,154.65	557,874.00	(17,719.35)	96.8
01-21-45100-000 HEALTH INSURANCE	29,028.76	264,880.31	301,309.00	(36,428.69)	87.9
01-21-45200-000 LIFE INSURANCE	146.00	1,605.70	.00	1,605.70	.0
01-21-47100-000 UNIFORM ALLOWANCE	2,213.96	16,917.82	20,000.00	(3,082.18)	84.6
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,202.91	29,457.33	40,000.00	(10,542.67)	73.6
01-21-51300-000 MAINTENANCE - VEHICLE	4,549.59	33,489.95	30,000.00	3,489.95	111.6
01-21-53400-000 MEDICAL SERVICES	.00	320.07	1,500.00	(1,179.93)	21.3
01-21-53700-000 DATA PROCESSING SERVICES	(237.11)	16,378.62	30,000.00	(13,621.38)	54.6
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	4,155.70	4,000.00	155.70	103.9
01-21-55100-000 POSTAGE	.00	80.27	100.00	(19.73)	80.3
01-21-55200-000 TELEPHONE	1,846.54	20,401.99	20,000.00	401.99	102.0
01-21-55300-000 PUBLISHING	.00	608.08	550.00	58.08	110.6
01-21-55400-000 PRINTING	.00	2,659.62	4,100.00	(1,440.38)	64.9
01-21-56100-000 DUES	1,960.00	10,293.00	12,000.00	(1,707.00)	85.8
01-21-56200-000 TRAVEL EXPENSES	921.90	3,103.41	3,000.00	103.41	103.5
01-21-56300-000 TRAINING	.00	4,463.01	11,000.00	(6,536.99)	40.6
01-21-56500-000 PUBLICATIONS	.00	160.00	.00	160.00	.0
01-21-57100-000 UTILITIES	97.14	1,145.08	1,350.00	(204.92)	84.8
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	2,254.09	1,500.00	754.09	150.3
01-21-65100-000 OFFICE SUPPLIES	858.93	4,587.70	4,500.00	87.70	102.0
01-21-65200-000 OPERATING SUPPLIES	105.00	7,578.09	17,000.00	(9,421.91)	44.6
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,152.42	37,940.07	40,000.00	(2,059.93)	94.9
01-21-65800-000 PRISONER SUPPLIES	200.25	1,196.03	2,000.00	(803.97)	59.8
01-21-66200-000 K9 SUPPLIES	664.78	3,473.53	5,000.00	(1,526.47)	69.5
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	5,509.22	4,396.97	9,408.00	(5,011.03)	46.7
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	(796.00)	.00	(796.00)	.0
01-21-91700-000 INVESTIGATIONS	50.00	976.86	3,000.00	(2,023.14)	32.6
01-21-91710-000 DRUG INVESTIGATIONS	.00	3,772.48	5,000.00	(1,227.52)	75.5
01-21-92400-000 DUI	.00	11,055.67	3,000.00	8,055.67	368.5
TOTAL POLICE DEPARTMENT	220,458.48	2,825,265.04	3,212,615.00	(387,349.96)	87.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	79,955.77	942,932.02	1,103,186.00	(160,253.98)	85.5
01-22-42200-000 SALARIES - PART-TIME	5,279.00	83,670.00	75,000.00	8,670.00	111.6
01-22-42300-000 SALARY EXPENSE - OVERTIME	21,387.71	195,805.12	182,274.00	13,531.12	107.4
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	450,229.10	464,988.00	(14,758.90)	96.8
01-22-45100-000 HEALTH INSURANCE	16,902.44	182,048.96	224,770.00	(42,721.04)	81.0
01-22-45200-000 LIFE INSURANCE	75.92	823.44	.00	823.44	.0
01-22-47100-000 UNIFORM ALLOWANCE	433.68	12,446.17	12,000.00	446.17	103.7
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	313.93	2,068.30	9,000.00	(6,931.70)	23.0
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	1,357.62	8,987.88	12,500.00	(3,512.12)	71.9
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	1,722.50	13,758.50	10,000.00	3,758.50	137.6
01-22-53400-000 MEDICAL SERVICES	646.00	2,429.00	7,800.00	(5,371.00)	31.1
01-22-54900-000 OTHER PROFESSIONAL SERVICES	5,062.10	33,879.17	40,000.00	(6,120.83)	84.7
01-22-55100-000 POSTAGE	1.78	177.60	500.00	(322.40)	35.5
01-22-55200-000 TELEPHONE	384.91	4,680.70	8,000.00	(3,319.30)	58.5
01-22-55400-000 PRINTING	.00	660.72	500.00	160.72	132.1
01-22-56100-000 DUES	.00	1,244.00	1,500.00	(256.00)	82.9
01-22-56200-000 TRAVEL EXPENSES	.00	904.02	2,500.00	(1,595.98)	36.2
01-22-56300-000 TRAINING	592.27	3,651.04	6,000.00	(2,348.96)	60.9
01-22-56400-000 TUITION REIMBURSEMENT	400.00	1,461.72	2,500.00	(1,038.28)	58.5
01-22-56500-000 PUBLICATIONS	.00	923.00	850.00	73.00	108.6
01-22-57100-000 UTILITIES	1,617.54	12,376.83	17,000.00	(4,623.17)	72.8
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	836.87	2,864.86	4,000.00	(1,135.14)	71.6
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	566.35	3,249.98	5,000.00	(1,750.02)	65.0
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	334.44	4,097.74	5,000.00	(902.26)	82.0
01-22-65100-000 OFFICE SUPPLIES	381.39	856.64	2,500.00	(1,643.36)	34.3
01-22-65200-000 OPERATING SUPPLIES	2,326.61	15,420.22	15,000.00	420.22	102.8
01-22-65400-000 JANITORIAL SUPPLIES	121.05	2,483.23	4,500.00	(2,016.77)	55.2
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,025.99	10,516.28	12,000.00	(1,483.72)	87.6
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	.00	51,231.59	13,000.00	38,231.59	394.1
01-22-91100-000 COMMUNITY RELATIONS	.00	272.36	1,000.00	(727.64)	27.2
TOTAL FIRE DEPARTMENT	141,725.87	2,049,849.79	2,250,868.00	(201,018.21)	91.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	362,184.35	4,875,114.83	5,463,483.00	(588,368.17)	89.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>						
01-41-42100-000	SALARIES (FULL-TIME)	54,854.65	624,325.84	704,100.00	(79,774.16)	88.7
01-41-42200-000	SALARIES (PART-TIME)	.00	.00	8,000.00	(8,000.00)	.0
01-41-42300-000	SALARY EXPENSE-OVERTIME	898.82	31,455.75	60,000.00	(28,544.25)	52.4
01-41-42600-000	SALARIES-PAGER PAY	1,137.00	16,464.00	19,500.00	(3,036.00)	84.4
01-41-45100-000	HEALTH INSURANCE	13,074.84	138,479.85	137,799.00	680.85	100.5
01-41-45200-000	LIFE INSURANCE	58.40	642.40	.00	642.40	.0
01-41-47100-000	UNIFORM ALLOWANCE	304.46	2,752.04	1,000.00	1,752.04	275.2
01-41-47300-000	CLOTHING ACQUISITION	258.94	1,795.46	2,500.00	(704.54)	71.8
01-41-51100-000	MAINTENANCE (BUILDING)	.00	2,375.00	2,500.00	(125.00)	95.0
01-41-51200-000	MAINTENANCE (EQUIPMENT)	.00	6,889.67	15,000.00	(8,110.33)	45.9
01-41-51300-000	MAINT.SERVICE-VEHICLE	168.60	26,898.03	30,000.00	(3,101.97)	89.7
01-41-51400-000	MAINTENANCE STREET	.00	29,681.44	30,000.00	(318.56)	98.9
01-41-51600-000	MAINTENANCE SNOW REMOVAL	1,659.00	2,347.50	3,000.00	(652.50)	78.3
01-41-52900-000	MAINTENANCE OTHER	.00	11,720.60	20,000.00	(8,279.40)	58.6
01-41-53600-000	JANITORIAL SERVICES	233.57	2,326.56	2,000.00	326.56	116.3
01-41-54900-000	OTHER PROFESSIONAL SERVICES	1,608.25	27,205.20	30,000.00	(2,794.80)	90.7
01-41-55100-000	POSTAGE	.00	.00	100.00	(100.00)	.0
01-41-55200-000	TELEPHONE	214.01	3,447.41	5,000.00	(1,552.59)	69.0
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	150.00	2,365.00	3,500.00	(1,135.00)	67.6
01-41-57100-000	UTILITIES	574.94	9,589.92	14,000.00	(4,410.08)	68.5
01-41-57200-000	STREET LIGHTING	13,121.69	140,906.94	169,000.00	(28,093.06)	83.4
01-41-59400-000	LEASE OR RENTALS	.00	2,875.00	3,000.00	(125.00)	95.8
01-41-61100-000	MAINTENANCE BUILDING	.00	2,157.65	5,000.00	(2,842.35)	43.2
01-41-61200-000	MAINTENANCE (EQUIPMENT)	983.74	11,864.44	18,500.00	(6,635.56)	64.1
01-41-61300-000	MAINT.SUPPLIES-VEHICLE	2,288.30	23,828.21	25,000.00	(1,171.79)	95.3
01-41-61400-000	SUPPLIES STREETS	11,032.63	46,552.04	60,000.00	(13,447.96)	77.6
01-41-61600-000	SUPPLIES SNOW REMOVAL	10,125.00	65,070.28	110,000.00	(44,929.72)	59.2
01-41-61700-000	MAINT SUPPLIES-GROUNDS	3,532.50	7,028.51	12,000.00	(4,971.49)	58.6
01-41-62900-000	SUPPLIES OTHER	.00	12,017.59	15,000.00	(2,982.41)	80.1
01-41-65100-000	OFFICE SUPPLIES	.00	1,897.67	2,000.00	(102.33)	94.9
01-41-65200-000	OPERATING SUPPLIES	425.22	4,484.92	8,000.00	(3,515.08)	56.1
01-41-65300-000	SMALL TOOLS	558.93	1,394.11	3,200.00	(1,805.89)	43.6
01-41-65400-000	JANITORIAL SUPPLIES	.00	692.36	1,000.00	(307.64)	69.2
01-41-65500-000	GASOLINE/OIL	5,582.16	44,156.86	55,000.00	(10,843.14)	80.3
01-41-66100-000	SAFETY SUPPLIES	.00	1,613.23	3,500.00	(1,886.77)	46.1
01-41-83000-000	CAPITAL OUTLAY - EQUIPMENT	19,340.22	49,659.96	50,000.00	(340.04)	99.3
01-41-83000-000	CAPITAL OUTLAY - VEHICLE	.00	.00	.00	.00	.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	1,012.00	1,500.00	(488.00)	67.5
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	145.22	300.00	(154.78)	48.4
01-46-54900-000 OTHER PROFESSIONAL SERVICES	4,199.00	35,245.57	45,000.00	(9,754.43)	78.3
01-46-55200-000 TELEPHONE	127.53	1,725.87	1,500.00	225.87	115.1
01-46-57100-000 UTILITIES	178.54	2,187.84	3,250.00	(1,062.16)	67.3
01-46-61100-000 MAINTENANCE BUILDING	.00	20.89	1,000.00	(979.11)	2.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	52.95	411.65	500.00	(88.35)	82.3
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT SUPPLIES-GROUNDS	81.33	1,136.95	1,500.00	(363.05)	75.8
01-46-65200-000 OPERATING SUPPLIES	.00	586.30	500.00	86.30	117.3
01-46-65300-000 SMALL TOOLS	.00	459.90	500.00	(40.10)	92.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	33.51	100.00	(66.49)	33.5
01-46-65500-000 GASOLINE/OIL	155.93	1,841.74	1,200.00	641.74	153.5
01-46-66100-000 SAFETY SUPPLIES	.00	.00	250.00	(250.00)	.0
01-46-92900-000 MISCELLANEOUS CHARGES	52.85	261.53	.00	261.53	.0
TOTAL CEMETERY	4,848.13	51,904.42	98,766.00	(46,861.58)	52.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	14,133.79	163,788.93	183,733.00	(19,944.07)	89.2
01-48-45100-000 HEALTH INSURANCE	3,184.08	33,432.84	38,069.00	(4,636.16)	87.8
01-48-45200-000 LIFE INSURANCE	11.68	128.48	.00	128.48	.0
01-48-51100-000 MAINTENANCE (BUILDING)	.00	158.27	1,500.00	(1,341.73)	10.6
01-48-51200-000 MAINTENANCE (EQUIPMENT)	149.00	149.00	900.00	(751.00)	16.6
01-48-51300-000 MAINT.SERVICE (VEHICLE)	158.76	1,372.23	750.00	622.23	183.0
01-48-53200-000 ENGINEERING SERVICE	.00	105,763.65	16,000.00	89,763.65	661.0
01-48-54900-000 OTHER PROFESSIONAL SERVICES	.00	928.57	2,800.00	(1,871.43)	33.2
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	0
01-48-55200-000 TELEPHONE	115.87	2,542.13	3,400.00	(857.87)	74.8
01-48-55300-000 PUBLISHING	.00	1,309.20	150.00	1,159.20	872.8
01-48-56100-000 DUES	585.90	1,877.23	1,850.00	27.23	101.5
01-48-56200-000 TRAVEL EXPENSES	235.20	1,339.22	3,300.00	(1,960.78)	40.6
01-48-56300-000 TRAINING	.00	280.00	2,600.00	(2,320.00)	10.8
01-48-56500-000 PUBLICATIONS	.00	98.00	250.00	(152.00)	39.2
01-48-57100-000 UTILITIES	.00	3,096.05	5,500.00	(2,403.95)	56.3
01-48-61200-000 SUPPLIES (EQUIPMENT)	451.05	1,019.89	2,700.00	(1,680.11)	37.8
01-48-65100-000 OFFICE SUPPLIES	46.87	434.77	950.00	(515.23)	45.8
01-48-65300-000 SMALL TOOLS	.00	398.56	500.00	(101.44)	79.7
01-48-65400-000 JANITORIAL SUPPLIES	.00	370.65	600.00	(229.35)	61.8
01-48-65500-000 GASOLINE & OIL	64.98	1,988.64	3,400.00	(1,411.36)	58.5
01-48-67000-000 PRINT MATERIALS	25.00	25.00	100.00	(75.00)	25.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	2,063.90	3,739.90	3,200.00	539.90	116.9
01-48-82000-000 BUILDING	.00	1,753.25	1,500.00	253.25	116.9
01-48-83000-000 EQUIPMENT	19,995.00	22,020.70	22,000.00	20.70	100.1
01-48-87000-000 FURNITURE	.00	.00	1,000.00	(1,000.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	195.00	195.00	100.00	95.00	195.0
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	(100.00)	.0
TOTAL ENGINEERING	41,416.08	348,210.16	297,002.00	51,208.16	117.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	189,581.30	1,767,705.57	2,080,467.00	(312,761.43)	85.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 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)	24,185.78	278,136.45	312,590.00	(34,453.55)	89.0
01-44-45100-000 HEALTH INSURANCE	4,318.82	45,345.51	51,633.00	(6,287.49)	87.8
01-44-45200-000 LIFE INSURANCE	29.20	321.20	.00	321.20	.0
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	558.04	1,500.00	(941.96)	37.2
01-44-52900-000 NUISANCE ABATEMENT	47.00	2,606.00	4,600.00	(1,994.00)	56.7
01-44-53400-000 MEDICAL SERVICES	.00	.00	100.00	(100.00)	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	7,047.62	16,737.54	83,000.00	(46,262.46)	28.6
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	11,997.00	118,128.40	173,644.00	(55,515.60)	68.0
01-44-54920-000 OTHER PROF SVCS - REBRANDING	19,990.25	22,590.25	40,000.00	(17,409.75)	56.5
01-44-55100-000 POSTAGE	.00	.00	300.00	(300.00)	.0
01-44-55200-000 TELEPHONE	329.86	1,705.96	1,500.00	205.96	113.7
01-44-55300-000 PUBLISHING	274.73	2,651.23	2,500.00	151.23	106.1
01-44-55400-000 PRINTING	.00	(26.26)	800.00	(826.26)	(3.3)
01-44-56100-000 DUES	100.00	1,453.30	1,450.00	3.30	100.2
01-44-56200-000 TRAVEL EXPENSES	.00	4,270.26	3,000.00	1,270.26	142.3
01-44-56300-000 TRAINING	.00	424.00	5,000.00	(4,576.00)	8.5
01-44-56500-000 PUBLICATIONS	.00	311.20	300.00	11.20	103.7
01-44-56800-000 CONFERENCE EXPENSES	.00	2,311.56	3,000.00	(688.44)	77.1
01-44-57100-000 UTILITIES	.00	1,361.75	1,300.00	61.75	104.8
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-44-65100-000 OFFICE SUPPLIES	705.11	1,789.25	2,000.00	(210.75)	89.5
01-44-65200-000 OPERATING SUPPLIES	.00	896.46	600.00	296.46	149.4
01-44-65500-000 AUTOMOTIVE FUEL/OIL	84.67	961.96	1,200.00	(238.04)	80.2
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	5,000.00	(5,000.00)	.0
01-44-87000-000 FURNITURE	846.92	846.92	.00	846.92	.0
01-44-89000-000 CAPITAL OUTLAY - OTHER	.00	1,270.84	5,000.00	(3,729.16)	25.4
01-44-91100-000 PUBLIC RELATIONS	.00	2,443.36	2,000.00	443.36	122.2
TOTAL COMMUNITY DEVELOPMENT	69,956.76	507,095.18	683,017.00	(175,921.82)	74.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-45200-000 LIFE INSURANCE	11.68	128.48	.00	128.48	.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	3,000.00	(3,000.00)	.0
01-61-55100-000 POSTAGE	.00	24.54	100.00	(75.46)	24.5
01-61-55200-000 TELEPHONE	55.25	1,134.66	1,500.00	(365.34)	75.6
01-61-56100-000 DUES	670.00	1,590.00	750.00	840.00	212.0
01-61-56200-000 TRAVEL EXPENSES	212.55	1,155.97	2,500.00	(1,344.03)	46.2
01-61-56300-000 TRAINING	.00	1,410.00	1,000.00	410.00	141.0
01-61-56500-000 PUBLICATIONS	.00	.00	150.00	(150.00)	.0
01-61-56600-000 CONFERENCE	.00	1,310.00	1,000.00	310.00	131.0
01-61-65100-000 OFFICE SUPPLIES	130.76	961.93	1,000.00	(38.07)	96.2
01-61-65200-000 OPERATING SUPPLIES	119.00	240.33	.00	240.33	.0
01-61-83000-000 EQUIPMENT	.00	.00	1,500.00	(1,500.00)	.0
01-61-91100-000 COMMUNITY RELATIONS	45.89	1,359.36	1,000.00	359.36	135.9
01-61-92900-000 MISCELLANEOUS CHARGES	.00	655.98	1,000.00	(344.02)	65.6
TOTAL ECONOMIC DEVELOPMENT	1,245.13	9,971.25	14,500.00	(4,528.75)	68.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	71,201.89	517,066.43	697,517.00	(180,450.57)	74.1
TOTAL FUND EXPENDITURES	733,706.50	8,231,000.73	9,467,566.00	(1,236,565.27)	86.9
NET REVENUE OVER EXPENDITURES	(90,063.30)	1,116,328.27	69,571.00	1,046,757.27	1604.6

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 11 MONTHS ENDING NOVEMBER 30 2018

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	260	13,784	14,156	372	97.37
Insurance	4,216	230,111	230,660	549	99.76
Illinois Municipal Retirement	3,252	217,223	228,656	11,433	95
Social Security	4,090	221,593	222,050	457	99.79
Ambulance	12,097	132,272	143,000	10,728	92.5
Economic Development	-	-	-	-	0
Motor Fuel Tax	23,617	228,994	2,110,000	1,881,006	10.85
Utility Tax	36,535	397,114	451,200	54,086	88.01
Travel and Tourism	41,315	250,045	243,168	(6,877)	102.83
Sales Tax	92,891	964,031	997,000	32,969	96.69
Lighthouse Pointe TIF	808	561,046	563,976	2,930	99.48
Foreign Fire Insurance	-	218	21,025	20,807	1.04
TIF	2,580	69,212	71,758	2,546	96.45
Overweight Truck	4,766	35,549	50,050	14,501	71.03
Capital Improvement	5,419,407	5,823,631	5,976,688	153,057	97.44
Stormwater Management	150	25,880	24,100	(1,780)	107.39
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	32,783	660,816	652,393	(8,423)	101.29
Technology Center	121,926	1,267,622	1,418,200	150,578	89.38
Airport	59,950	627,089	1,800,421	1,173,332	34.83
Railroad	2,147	1,655,680	7,919,583	6,263,903	20.91
Golf Course	13,061	322,791	372,000	49,209	86.77
Health Insurance	-	-	-	-	0
Administrative Services	52,485	577,378	629,818	52,440	91.67
Total Revenues	5,928,337	14,282,078	24,139,902	9,857,824	59.16

CITY OF ROCHELLE
 SPECIAL FUND BUDGET SUMMARY
 FOR THE 11 MONTHS ENDING NOVEMBER 30 2018

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	24,176	28,000	3,824	86.34
Insurance	21,109	288,685	342,000	53,315	84.41
Illinois Municipal Retirement	16,466	196,468	216,000	19,532	90.96
Social Security	14,250	171,374	223,000	51,626	76.85
Ambulance	-	-	-	-	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	98,957	98,957	2,400,000	2,301,044	4.12
Utility Tax	34,174	34,174	1,205,000	1,170,826	2.84
Travel and Tourism	19,121	243,929	313,016	69,087	77.93
Sales Tax	636,652	735,819	2,192,000	1,456,181	33.57
Lighthouse Pointe TIF	53,117	354,011	371,099	17,088	95.4
Foreign Fire Insurance	-	6,454	30,500	24,046	21.16
TIF	82	15,000	15,000	0	100
Overweight Truck	1,000	12,044	93,600	81,556	12.87
Capital Improvement	359,461	1,137,781	5,876,938	4,739,157	19.36
Stormwater Management	-	5,422	19,500	14,078	27.81
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	32,160	330,699	371,373	40,674	89.05
Technology Center	129,469	871,162	744,645	(126,517)	116.99
Airport	47,557	548,725	1,807,778	1,259,053	30.35
Railroad	837,878	2,564,924	8,614,539	6,049,615	29.77
Golf Course	8,513	108,658	140,432	31,774	77.37
Health Insurance	-	-	-	-	0
Administrative Services	44,545	517,783	618,449	100,666	83.72
Total Expenses	2,354,510	8,266,224	25,622,869	17,356,645	32.26
Revenue over Expenses	1,573,837	5,045,852	(4,405,802)	(4,405,802)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND

November 30, 2018 and 2017

	November 30, 2018	November 30, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	29,415,023	26,157,912
Less: Accumulated Depreciation	(8,380,718)	(7,840,628)
Net Plant in Service	21,034,305	18,317,284
CURRENT ASSETS		
Cash & Investments	4,970,836	4,444,126
Customer Accounts Receivable	309,608	321,288
Other Accounts Receivable	82,822	72,096
Inventory		
Prepaid Expenses	1,269	1,792
Total Current Assets	5,364,536	4,839,303
RESTRICTED ASSETS	95,939	95,652
OTHER DEBITS		
Unamortized Loss		
Deferred Outflows of Resources	121,995	83,487
Total Other Debits	121,995	83,487
TOTAL ASSETS	26,616,775	23,335,726
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	19,567,502	19,339,557
Contribution in Aid of Construction (Net)	188,051	183,688
Total Equity	19,755,552	19,523,245
LIABILITIES		
Current Liabilities		
Accounts Payable	187,888	39,704
Accrued Liabilities	231,544	224,826
	419,432	264,530

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 11 Months Ending November 30, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential Sales	863,101	869,549	(6,449)	99.3
Commercial Sales	683,891	692,608	(8,716)	98.7
Industrial Sales	812,669	728,926	83,743	111.5
Interdepartmental Sales				.0
Other Operating Revenues	116,437	116,066	371	100.3
Total Operating Revenues	2,476,098	2,407,148	68,950	102.9
OPERATING EXPENSES				
Source of Supply - Operations	327,015	277,003	50,013	118.1
Source of Supply - Maintenance	87,745	45,838	41,907	191.4
Water Treatment - Operations	106,171	168,893	(62,722)	62.9
Water Treatment - Maintenance	18,200	81,942	(63,742)	22.2
Distribution - Operations	265,445	97,714	167,730	271.7
Distribution - Maintenance	321,189	191,132	130,056	168.1
Customer Accounts	131,592	115,875	15,717	113.6
Administrative and General	265,810	176,108	89,702	150.9
Depreciation	472,516	447,897	24,618	105.5
Indirect Transfers to Municipality				.0
Total Operating Expenses	1,995,683	1,602,403	393,279	124.5
Operating Income (Loss)	480,415	804,745	(324,330)	59.7
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	2,652	730	1,922	363.3
Investment Income	46,139	6,592	39,547	700.0
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(1,834)	(1,104)	(730)	(166.2)
Interest Expense	(33,459)	(52,047)	18,588	(64.3)
Total Non-Operating Revenue (Expense)	13,498	(45,829)	59,326	29.5
Net Income Before Amortizations	493,913	758,917	(265,004)	65.1
Amortization of Contributions in Aid of Construction				.0
RETAINED EARNINGS - END OF PERIOD	19,593,794	19,342,446	251,348	101.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

November 30, 2018 and 2017

	November 30, 2018	November 30, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	42,315,502	41,329,315
Less: Accumulated Depreciation	(24,146,965)	(22,995,818)
Net Plant in Service	18,168,537	18,333,497
CURRENT ASSETS		
Cash & Investments	3,479,033	2,794,273
Customer Accounts Receivable	619,408	742,152
Other Accounts Receivable	108,958	96,592
Inventory	1,612	3,480
Prepaid Expenses	2,850	4,540
Total Current Assets	4,211,860	3,641,038
RESTRICTED FUNDS	392,035	375,199
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	23,096,682	22,571,634
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,038,209	14,613,049
Contribution in Aid of Construction (Net)	6,980,360	6,968,765
Total Equity	22,018,569	21,581,814
LIABILITIES		
Current Liabilities		
Accounts Payable	187,153	71,419
Accrued Liabilities	503,480	500,896
TOTAL LIABILITIES AND EQUITY	23,096,682	22,571,634

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 11 Months Ending November 30, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential Sales	1,061,479	1,052,659	8,820	100.8
Commercial Sales	1,007,429	1,114,782	(107,353)	90.4
Industrial Sales	1,061,207	1,013,003	48,204	104.8
Interdepartmental Sales				.0
Other Operating Revenues	99,453	107,579	(8,126)	92.5
Total Operating Revenues	3,229,569	3,288,023	(58,454)	98.2
OPERATING EXPENSES				
Collection - Operations	76,652	110,711	(34,059)	69.2
Collection - Maintenance	43,392	86,616	(43,224)	50.1
Pumping - Operations	3,424	1,361	2,064	251.7
Pumping - Maintenance	9,953	16,486	(6,534)	60.4
Treatment and Disposal - Operations	1,008,687	991,135	17,552	101.8
Treatment and Disposal - Maintenance	166,405	183,676	(17,270)	90.6
Customer Accounts	135,504	128,006	7,498	105.9
Administrative and General	255,484	162,031	93,452	157.7
Depreciation	977,322	892,344	84,978	109.5
Total Operating Expenses	2,676,822	2,572,365	104,457	104.1
Operating Income (Loss)	552,747	715,658	(162,911)	77.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	32,334	11,698	20,636	276.4
Non Utility Income	12,342		12,342	.0
Merchandising, Jobbing & Contract Income	14,570	11,813	2,757	123.3
Merchandising, Jobbing & Contract Expense	(368)	(2,060)	1,692	(17.9)
Amortization Expense				.0
Interest Expense	(7,895)	(11,541)	3,646	(68.4)
Total Non-Operating Revenue (Expense)	50,983	9,910	41,073	514.5
Net Income Before Amortizations	603,730	725,568	(121,838)	83.2
Amortization of Contributions in Aid of Construction				.0
RETAINED EARNINGS - END OF PERIOD	15,062,515	14,613,206	449,309	103.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND November 30, 2018 and 2017

	November 30, 2018	November 30, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	91,323,524	88,907,373
Less: Accumulated Depreciation	(49,416,387)	(46,271,432)
Net Plant in Service	41,907,137	42,635,941
CURRENT ASSETS		
Cash & Investments	7,790,124	7,415,250
Customer Accounts Receivable	4,804,956	5,198,585
Other Accounts Receivable		
Inventory	1,373,903	1,729,480
Prepaid Expenses	67,438	173,507
Total Current Assets	14,036,420	14,516,823
RESTRICTED ASSETS	8,182,486	7,299,446
NON-CURRENT ASSETS		
Unamortized Loss	1,348,376	1,589,180
Deferred Outflows of Resources	956,698	654,716
Other Deferred Debits	197,292	212,089
Interdepartmental Loan Receivable	413,160	462,549
Total Non-Current Assets	2,915,527	2,918,535
TOTAL ASSETS	67,041,570	67,370,744
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	48,180,446	46,725,398
Total Equity	48,180,446	46,725,398
LIABILITIES		
Current Liabilities		
Accounts Payable	2,269,767	3,370,912
Accrued Liabilities	1,748,423	1,775,772
TOTAL LIABILITIES AND EQUITY	67,041,570	67,370,744

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 11 Months Ending November 30, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential	6,142,518	5,732,384	410,134	107.2
Small General Service	4,977,921	5,171,491	(193,570)	96.3
Large General Service	21,814,493	22,291,515	(477,022)	97.9
Public Street Lighting	137,401	142,466	(5,066)	96.4
Interdepartmental	597,098	611,332	(14,234)	97.7
Forfeited Discounts	223,576	278,706	(55,131)	80.2
Other Operating Revenues	2,390,051	2,073,533	316,517	115.3
Total Operating Revenues	36,283,057	36,301,427	(18,370)	100.0
OPERATING EXPENSES				
Purchased Power	20,502,297	21,206,851	(704,554)	96.7
Generation - Operation	751,742	576,415	175,327	130.4
Generation - Maintenance	689,628	1,218,121	(528,493)	56.6
Transmission - Operation	1,243,331	1,375,999	(132,668)	90.4
Distribution - Operation	1,605,806	1,486,438	119,368	108.0
Distribution - Maintenance	982,038	854,757	127,281	114.9
Depreciation	2,788,862	2,515,588	273,294	110.9
Taxes Other Than Income Taxes	151,171	157,753	(6,583)	95.8
Customer Accounts	329,938	254,945	74,992	129.4
Administrative & General	2,232,597	2,607,326	(374,729)	85.6
Indirect Transfers to Municipality				0
Total Operating Expenses	31,277,410	32,254,174	(976,764)	97.0
Operating Income (Loss)	5,005,646	4,047,253	958,393	123.7
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	159,972	50,560	109,412	316.4
Merchandising, Jobbing & Contract Income		(1,559)	1,559	0
Merchandising, Jobbing & Contract Expense	(37,009)	21,446	(58,456)	(172.6)
Amortization Expense	60,119	60,119		100.0
Interest Expense	(557,493)	(563,292)	5,799	(99.0)
Non-Operating Revenue (Expense)	936	268,853	(267,917)	.4
Total Non-Operating Revenue (Expense)	(373,475)	(163,872)	(209,602)	(227.9)

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – NETWORK ADMIN November 30, 2018 and 2017

	November 30, 2018	November 30, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	38,272	12,287
Tech Center Building		
Less: Accumulated Depreciation		
	38,272	12,287
Net Plant in Service	38,272	12,287
NON CURRENT ASSETS		
Deferred Outflows of Resources		
Total Non Current Assets		
CURRENT ASSETS		
Cash & Investments	(94,427)	2,513
Customer Accounts Receivable	67,934	67,959
Miscellaneous Accounts Receivable		
Prepaid Expenses	22,659	10,306
Inventory		
	(3,834)	80,777
Total Current Assets	(3,834)	80,777
TOTAL ASSETS	34,438	93,064
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	84,932	
Revenue over Expenditures	(62,385)	76,181
Contribution in Aid of Construction (Net)		
	22,546	76,181
Total Equity	22,546	76,181
LIABILITIES		
Current Liabilities		
Accounts Payable	8,921	16,883
Accrued Liabilities	2,970	
Other Liabilities		
	11,891	16,883

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN

For the 11 Months Ending November 30, 2018 and 2017

	2018	2017	Variance	%
RETAINED EARNINGS – Beginning of Period	84,932		84,932	.0
RETAINED EARNINGS – END OF PERIOD	22,546	76,181	(53,635)	29.6