

**CITY OF ROCHELLE  
GENERAL FUND BUDGET SUMMARY  
FOR THE 2 MONTHS ENDING FEBRUARY 28 2019**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	0	0	1,939,466	1,939,466	0
Licenses and Permits	82,526	125,829	508,100	382,271	24.76
Intergovernmental Revenue	309,318	632,715	3,786,123	3,153,408	16.71
Fines, Forfeitures & Penalties	70	6,470	100,000	93,530	6.47
Public Charges for Services	89,977	170,988	1,442,976	1,271,988	11.85
Other Fees	9,864	11,414	87,000	75,587	13.12
Miscellaneous Revenues	8,587	19,269	102,000	82,731	18.89
Other Financing Sources	252,264	504,528	3,027,169	2,522,641	16.67
<b>Total Revenues</b>	<b>752,605</b>	<b>1,471,212</b>	<b>10,992,834</b>	<b>9,521,622</b>	<b>13.38</b>
<b>OPERATING EXPENSES</b>					
Mayor and City Council	1,942	3,908	40,150	36,242	9.73
City Manager	2,253	4,078	29,900	25,822	13.64
City Attorney	7,818	15,353	110,000	94,647	13.96
City Clerk	4,442	8,824	106,386	97,562	8.29
Police Department	211,146	452,342	3,445,813	2,993,471	13.13
Fire Department	130,489	294,529	2,803,386	2,508,857	10.51
Community Development	34,539	68,304	539,159	470,855	12.67
Engineering	19,057	41,081	369,041	327,960	11.13
Street Division	169,858	324,737	1,742,013	1,417,276	18.64
Cemetery Division	8,607	18,151	148,269	130,118	12.24
Municipal Building	80,104	141,163	1,622,739	1,481,576	8.7
Economic Development	1,605	2,855	35,440	32,585	8.06
<b>Total Expenses</b>	<b>671,861</b>	<b>1,375,327</b>	<b>10,992,296</b>	<b>9,616,969</b>	<b>12.51</b>
<b>Revenue over Expenses</b>	<b>80,744</b>	<b>95,886</b>	<b>538</b>	<b>(95,348)</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
<u>TAXES</u>						
01-11-31100	PROPERTY TAX	02	02	871,019.00	( 871,018.98)	0
01-11-31110	PROPERTY TAX - POLICE PENSION	01	01	503,363.00	( 503,362.99)	0
01-11-31120	PROPERTY TAX - FIRE PENSION	00	00	395,084.00	( 395,084.00)	0
01-11-31500	ROAD & BRIDGE TAX	00	00	170,000.00	( 170,000.00)	0
	<b>TOTAL TAXES</b>	<b>03</b>	<b>03</b>	<b>1,939,466.00</b>	<b>( 1,939,465.97)</b>	<b>0</b>
<u>LICENSES &amp; PERMITS</u>						
01-11-32100	LIQUOR LICENSES	00	00	28,600.00	( 28,600.00)	0
01-11-32500	FRANCHISE LICENSE	31,436.11	31,436.11	375,000.00	( 343,563.89)	8.4
01-11-32510	TELECOMMUNICATIONS TAX	33,463.86	57,623.69	00	57,623.69	0
01-11-32600	AMUSEMENT LICENSE	00	00	2,000.00	( 2,000.00)	0
01-11-33100	BUILDING PERMITS	17,625.80	36,768.72	100,000.00	( 63,231.28)	36.8
01-11-33500	ALARM FEES & FINES	00	00	2,500.00	( 2,500.00)	0
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>82,525.77</b>	<b>125,828.52</b>	<b>508,100.00</b>	<b>( 382,271.48)</b>	<b>24.8</b>
<u>INTERGOVERNMENTAL REVENUES</u>						
01-11-34100	STATE INCOME TAX	95,565.76	174,999.98	908,285.00	( 733,285.02)	19.3
01-11-34200	REPLACEMENT TAX	00	27,133.51	215,000.00	( 187,866.49)	12.6
01-11-34300	VIDEO GAMING TAX	13,860.89	26,511.82	145,000.00	( 118,488.18)	18.3
01-11-34400	SALES TAX	168,807.70	347,126.13	2,200,000.00	( 1,852,873.87)	15.8
01-11-34450	LOCAL USE TAX	28,612.79	54,472.33	263,285.00	( 208,812.67)	20.7
01-11-34762	BROWNFIELD GRANT	2,470.75	2,470.75	54,553.00	( 52,082.25)	4.5
	<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>309,317.89</b>	<b>632,714.52</b>	<b>3,786,123.00</b>	<b>( 3,153,408.48)</b>	<b>16.7</b>
<u>FINES, FORFEITURES &amp; PENALTIES</u>						
01-11-35100	COURT FINES	70.00	6,470.45	100,000.00	( 93,529.55)	6.5
	<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>70.00</b>	<b>6,470.45</b>	<b>100,000.00</b>	<b>( 93,529.55)</b>	<b>6.5</b>
<u>PUBLIC CHARGES FOR SERVICES</u>						
01-11-36600	AMBULANCE FEES	34,311.35	71,432.06	943,000.00	( 871,567.94)	7.6
01-11-36700	POLICE FEES	4,635.00	8,181.00	65,000.00	( 56,819.00)	12.6
01-11-36800	FIRE PROTECTION FEES	7,424.58	14,849.16	89,976.00	( 75,126.84)	16.5
01-11-36900	STREET DIVISION FEES	33,206.42	54,425.42	205,000.00	( 150,574.58)	26.6
01-11-39960	WATER RECL SOLID WASTE CHARGE	10,400.00	22,100.00	140,000.00	( 117,900.00)	15.8
	<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>89,977.35</b>	<b>170,987.64</b>	<b>1,442,976.00</b>	<b>( 1,271,988.36)</b>	<b>11.9</b>
<u>OTHER FEES</u>						

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	4,200.00	5,750.00	20,000.00	( 14,250.00)	28.8
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	( 500.00)	.0
01-11-37901 REIMBURSED DEVELOPER FEES	5,663.50	5,663.50	65,000.00	( 59,336.50)	8.7
01-11-37910 BUILDING AND ZONING FEES	.00	.00	1,500.00	( 1,500.00)	.0
<b>TOTAL OTHER FEES</b>	<b>9,863.50</b>	<b>11,413.50</b>	<b>87,000.00</b>	<b>( 75,586.50)</b>	<b>13.1</b>
 <u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	5,718.81	11,319.43	45,000.00	( 33,680.57)	25.2
01-11-38700 LOT SALES	650.00	1,300.00	15,000.00	( 13,700.00)	8.7
01-11-38800 CEMETERY RECEIPTS	.00	.00	2,000.00	( 2,000.00)	.0
01-11-38900 MISCELLANEOUS	2,218.00	6,650.00	40,000.00	( 33,350.00)	16.6
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>8,586.81</b>	<b>19,269.43</b>	<b>102,000.00</b>	<b>( 82,730.57)</b>	<b>18.9</b>
 <u>OTHER FINANCING SOURCES</u>					
01-11-39910 TRANSFER FROM ELECTRIC	163,885.83	327,771.66	1,966,630.00	( 1,638,858.34)	16.7
01-11-39920 TRANSFER FROM WATER	10,908.33	21,812.66	130,876.00	( 109,063.34)	16.7
01-11-39930 TRANSFER FROM WATER RECLAMATION	14,867.42	29,734.84	178,409.00	( 148,674.16)	16.7
01-11-39945 RAILROAD FUND TRANSFER	9,156.00	18,312.00	109,872.00	( 91,560.00)	16.7
01-11-39946 SALES TAX FUND TRANSFER	9,916.67	19,833.34	119,000.00	( 99,166.66)	16.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	2,000.00	12,000.00	( 10,000.00)	16.7
01-11-39950 SOLID WASTE TRANSFER	42,531.83	85,063.66	510,382.00	( 425,318.34)	16.7
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>252,264.08</b>	<b>504,528.16</b>	<b>3,027,169.00</b>	<b>( 2,522,640.84)</b>	<b>16.7</b>
 <b>TOTAL FUND REVENUE</b>	 <b>752,605.43</b>	 <b>1,471,212.25</b>	 <b>10,992,834.00</b>	 <b>( 9,521,621.75)</b>	 <b>13.4</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.40	3,884.80	25,250.00	( 21,365.20)	15.4
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	.00	1,200.00	( 1,200.00)	0
01-12-56200-000 TRAVEL EXPENSES	.00	23.20	3,500.00	( 3,476.80)	7
01-12-56600-000 CONFERENCE EXPENSES	.00	.00	5,000.00	( 5,000.00)	0
01-12-65100-000 OFFICE SUPPLIES	.00	.00	900.00	( 900.00)	0
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	( 2,000.00)	0
01-12-91100-000 COMMUNITY RELATIONS	.00	.00	1,000.00	( 1,000.00)	0
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	( 1,000.00)	0
TOTAL MAYOR/CITY COUNCIL	1,942.40	3,908.00	40,150.00	( 36,242.00)	9.7

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-42100-000 SALARIES (FULL-TIME)	3,004.80	6,009.60	39,900.00	( 33,890.40)	15.1
01-13-45100-000 HEALTH INSURANCE	.00	.00	19,296.00	( 19,296.00)	.0
01-13-45200-000 LIFE INSURANCE	.00	.00	40.00	( 40.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	122.00	122.00	10,500.00	( 10,378.00)	1.2
01-13-55100-000 POSTAGE	1,040.50	1,040.50	6,500.00	( 5,459.50)	16.0
01-13-55300-000 PUBLISHING	.00	.00	1,000.00	( 1,000.00)	.0
01-13-55400-000 PRINTING	.00	.00	500.00	( 500.00)	.0
01-13-56100-000 DUES	.00	110.00	500.00	( 390.00)	22.0
01-13-56200-000 TRAVEL EXPENSES	.00	.00	1,000.00	( 1,000.00)	.0
01-13-56300-000 TRAINING	.00	.00	500.00	( 500.00)	.0
01-13-56500-000 PUBLICATIONS	.00	.00	150.00	( 150.00)	.0
01-13-56600-000 CONFERENCE	275.00	489.55	8,500.00	( 8,010.45)	5.8
01-13-65100-000 OFFICE SUPPLIES	.00	.00	3,000.00	( 3,000.00)	.0
01-13-83000-000 EQUIPMENT	.00	.00	1,000.00	( 1,000.00)	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	.00	1,052.00	14,000.00	( 12,948.00)	7.5
<b>TOTAL CITY CLERK</b>	<b>4,442.30</b>	<b>8,823.65</b>	<b>106,386.00</b>	<b>( 97,562.35)</b>	<b>8.3</b>

CITY OF ROCHELLE  
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GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-45100-000 HEALTH INSURANCE	.00	.00	7,799.00	( 7,799.00)	.0
01-17-51100-000 MAINTENANCE (BUILDING)	.00	523.00	20,000.00	( 19,477.00)	2.6
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	4,000.00	( 4,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	224.83	396.83	3,000.00	( 2,603.17)	13.2
01-17-53800-000 JANITORIAL SERVICES	2,300.00	4,600.00	30,000.00	( 25,400.00)	15.3
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	23,524.00	141,144.00	( 117,620.00)	16.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	25,000.00	( 25,000.00)	.0
01-17-55100-000 POSTAGE	.00	67.88	.00	67.88	.0
01-17-55200-000 TELEPHONE	4.06	8.12	1,500.00	( 1,491.88)	.5
01-17-57100-000 UTILITIES	6,307.72	10,542.86	85,000.00	( 74,457.14)	12.4
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	.00	40.50	500.00	( 459.50)	8.1
01-17-57900-000 OTHER CONTRACTUAL SERVICES	100.75	100.75	200.00	( 99.25)	50.4
01-17-59500-000 PROPERTY TAX	.00	.00	500.00	( 500.00)	.0
01-17-61100-000 MAINTENANCE BUILDING	.00	21.56	1,000.00	( 978.44)	2.2
01-17-61700-000 MAINTENANCE (GROUNDS)	188.79	188.79	500.00	( 311.21)	37.8
01-17-65100-000 OFFICE SUPPLIES	306.43	923.34	5,000.00	( 4,076.66)	18.5
01-17-65400-000 GENERAL SUPPLIES	173.97	214.05	4,500.00	( 4,285.95)	4.8
01-17-82000-000 BUILDING	17,300.00	17,300.00	442,000.00	( 424,700.00)	3.9
01-17-83000-000 EQUIPMENT	.00	986.20	37,000.00	( 36,013.80)	2.7
01-17-91100-000 COMMUNITY RELATIONS	500.00	500.00	28,875.00	( 28,375.00)	1.7
01-17-91400-000 SALES TAX REBATE	3,834.03	7,021.62	90,000.00	( 82,978.38)	7.8
01-17-99910-000 TRANSFER AMBULANCE FUND	6,250.00	12,500.00	200,000.00	( 187,500.00)	6.3
01-17-99936-000 TRANSFER CAPITAL FUND	.00	.00	125,000.00	( 125,000.00)	0
01-17-99964-000 TRANSFER ADMIN SERVICE	30,851.75	61,703.50	370,221.00	( 308,517.50)	16.7
<b>TOTAL MUNICIPAL BUILDING</b>	<b>80,104.33</b>	<b>141,163.00</b>	<b>1,622,739.00</b>	<b>( 1,481,576.00)</b>	<b>8.7</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	7,817.50	15,352.95	110,000.00	( 94,647.05)	14.0
TOTAL CITY ATTORNEY	7,817.50	15,352.95	110,000.00	( 94,647.05)	14.0

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GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	5.84	11.68	.00	11.68	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	( 2,000.00)	.0
01-19-55200-000 TELEPHONE	107.14	294.28	1,500.00	( 1,205.72)	19.6
01-19-55300-000 PUBLISHING	.00	.00	200.00	( 200.00)	.0
01-19-56100-000 DUES	.00	264.00	4,500.00	( 4,236.00)	5.9
01-19-56200-000 TRAVEL EXPENSES	.00	.00	1,000.00	( 1,000.00)	.0
01-19-56500-000 PUBLICATIONS	.00	.00	1,000.00	( 1,000.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	( 113.60)	554.55	13,000.00	( 12,445.45)	4.3
01-19-65100-000 OFFICE SUPPLIES	94.09	163.06	500.00	( 336.94)	32.6
01-19-91100-000 COMMUNITY RELATIONS	2,159.70	2,715.91	6,000.00	( 3,284.09)	45.3
01-19-92900-000 MISCELLANEOUS CHARGES	.00	75.00	200.00	( 125.00)	37.5
<b>TOTAL CITY MANAGER</b>	<b>2,253.17</b>	<b>4,078.48</b>	<b>29,900.00</b>	<b>( 25,821.52)</b>	<b>13.6</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	96,559.70	173,326.08	1,909,175.00	( 1,735,848.92)	9.1

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	143,058.36	297,988.52	1,940,457.00	( 1,642,468.48)	15.4
01-21-42200-000 SALARIES - PART-TIME	5,810.66	9,834.41	25,000.00	( 15,165.59)	39.3
01-21-42300-000 SALARIES - OVERTIME	10,266.81	23,865.29	160,000.00	( 136,134.71)	14.9
01-21-42800-000 OIC - ON-CALL FTO	2,643.16	4,599.10	23,000.00	( 18,400.90)	20.0
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	614,329.00	( 614,329.00)	.0
01-21-45100-000 HEALTH INSURANCE	32,326.52	63,080.41	313,238.00	( 250,157.59)	20.1
01-21-45200-000 LIFE INSURANCE	151.84	303.68	1,800.00	( 1,496.32)	16.9
01-21-47100-000 UNIFORM ALLOWANCE	2,220.21	5,567.00	20,000.00	( 14,433.00)	27.8
01-21-51200-000 MAINTENANCE - EQUIPMENT	4,836.69	8,645.05	40,000.00	( 31,354.95)	21.6
01-21-51300-000 MAINTENANCE - VEHICLE	1,168.28	4,367.97	30,000.00	( 25,632.03)	14.6
01-21-53400-000 MEDICAL SERVICES	.00	.00	1,000.00	( 1,000.00)	0
01-21-53700-000 DATA PROCESSING SERVICES	.00	.00	30,000.00	( 30,000.00)	0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	346.00	373.00	4,000.00	( 3,627.00)	9.3
01-21-55100-000 POSTAGE	.00	.00	120.00	( 120.00)	.0
01-21-55200-000 TELEPHONE	1,878.75	3,757.14	23,000.00	( 19,242.86)	16.3
01-21-55300-000 PUBLISHING	.00	32.00	800.00	( 768.00)	4.0
01-21-55400-000 PRINTING	764.00	1,594.20	3,500.00	( 1,905.80)	45.6
01-21-55100-000 DUES	375.00	758.99	13,500.00	( 12,741.01)	5.6
01-21-56200-000 TRAVEL EXPENSES	225.80	571.86	3,000.00	( 2,428.14)	19.1
01-21-56300-000 TRAINING	95.00	95.00	11,000.00	( 10,905.00)	.9
01-21-56500-000 PUBLICATIONS	.00	.00	250.00	( 250.00)	.0
01-21-57100-000 UTILITIES	210.64	307.78	1,300.00	( 992.22)	23.7
01-21-57800-000 ANIMAL CONTROL	.00	.00	500.00	( 500.00)	0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	108.50	209.50	2,000.00	( 1,790.50)	10.5
01-21-65100-000 OFFICE SUPPLIES	770.87	1,619.36	4,500.00	( 2,880.64)	36.0
01-21-65200-000 OPERATING SUPPLIES	611.90	1,455.75	17,000.00	( 15,544.25)	8.6
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,019.09	6,288.71	42,000.00	( 35,711.29)	15.0
01-21-65800-000 PRISONER SUPPLIES	.00	357.50	5,000.00	( 4,642.50)	7.2
01-21-66200-000 K9 SUPPLIES	207.58	592.04	5,000.00	( 4,407.96)	11.8
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	15,977.38	34,225.00	( 18,247.62)	46.7
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	61,794.00	( 61,794.00)	.0
01-21-91700-000 INVESTIGATIONS	50.00	100.00	2,500.00	( 2,400.00)	4.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	.00	5,000.00	( 5,000.00)	.0
01-21-92400-000 DUI	.00	.00	7,000.00	( 7,000.00)	0
<b>TOTAL POLICE DEPARTMENT</b>	<b>211,145.66</b>	<b>452,341.64</b>	<b>3,445,813.00</b>	<b>( 2,993,471.36)</b>	<b>13.1</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	80,330.83	167,699.62	1,112,100.00	( 944,400.38)	15.1
01-22-42200-000 SALARIES - PART-TIME	5,845.25	10,486.75	330,268.00	( 319,781.25)	3.2
01-22-42300-000 SALARY EXPENSE - OVERTIME	16,433.46	36,851.39	212,000.00	( 175,148.61)	17.4
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	482,180.00	( 482,180.00)	.0
01-22-45100-000 HEALTH INSURANCE	16,902.44	33,804.88	244,154.00	( 210,349.12)	13.9
01-22-45200-000 LIFE INSURANCE	75.92	151.84	1,000.00	( 848.16)	15.2
01-22-47100-000 UNIFORM ALLOWANCE	272.79	272.79	14,000.00	( 13,727.21)	2.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	365.25	405.75	9,000.00	( 8,594.25)	4.5
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	145.00	936.62	12,500.00	( 11,563.38)	7.5
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	1,731.76	2,584.82	23,745.00	( 21,160.18)	10.9
01-22-53400-000 MEDICAL SERVICES	.00	289.00	7,800.00	( 7,511.00)	3.7
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,388.76	4,899.28	97,089.00	( 92,189.72)	5.1
01-22-55100-000 POSTAGE	.00	.00	500.00	( 500.00)	.0
01-22-55200-000 TELEPHONE	386.23	772.46	8,000.00	( 7,227.54)	9.7
01-22-55400-000 PRINTING	75.00	75.00	500.00	( 425.00)	15.0
01-22-56100-000 DUES	325.00	325.00	1,900.00	( 1,575.00)	17.1
01-22-56200-000 TRAVEL EXPENSES	.00	.00	2,500.00	( 2,500.00)	.0
01-22-56300-000 TRAINING	.00	.00	13,000.00	( 13,000.00)	.0
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	18,500.00	( 18,500.00)	.0
01-22-56500-000 PUBLICATIONS	.00	.00	150.00	( 150.00)	.0
01-22-57100-000 UTILITIES	1,267.95	2,069.04	17,000.00	( 14,930.96)	12.2
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	252.65	559.99	4,000.00	( 3,440.01)	14.0
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	737.16	5,000.00	( 4,262.84)	14.7
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	67.74	229.16	5,000.00	( 4,770.84)	4.6
01-22-65100-000 OFFICE SUPPLIES	.00	.00	2,500.00	( 2,500.00)	.0
01-22-65200-000 OPERATING SUPPLIES	1,542.25	2,572.29	22,000.00	( 19,427.71)	11.7
01-22-65400-000 JANITORIAL SUPPLIES	254.54	412.13	3,000.00	( 2,587.87)	13.7
01-22-65500-000 AUTOMOTIVE FUEL/OIL	826.57	1,735.49	36,000.00	( 34,264.51)	4.8
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	26,658.66	55,000.00	( 28,341.34)	48.5
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	62,000.00	( 62,000.00)	.0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	1,000.00	( 1,000.00)	.0
<b>TOTAL FIRE DEPARTMENT</b>	<b>130,489.39</b>	<b>294,529.12</b>	<b>2,803,386.00</b>	<b>( 2,508,856.88)</b>	<b>10.5</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	341,635.05	746,870.76	6,249,199.00	( 5,502,328.24)	12.0

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	47,626.11	101,227.72	685,310.00	( 584,082.28)	14.8
01-41-42200-000 SALARIES (PART-TIME)	.00	.00	10,000.00	( 10,000.00)	.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	17,156.30	37,828.71	60,000.00	( 22,171.29)	63.1
01-41-42600-000 SALARIES-PAGER PAY	2,051.75	4,123.50	19,500.00	( 15,376.50)	21.2
01-41-45100-000 HEALTH INSURANCE	11,737.61	23,546.78	139,172.00	( 115,625.22)	16.9
01-41-45200-000 LIFE INSURANCE	58.40	116.80	631.00	( 514.20)	18.5
01-41-47100-000 UNIFORM ALLOWANCE	280.24	651.94	4,000.00	( 3,348.06)	16.3
01-41-47300-000 CLOTHING ACQUISITION	.00	204.99	2,500.00	( 2,295.01)	8.2
01-41-51100-000 MAINTENANCE (BUILDING)	.00	1,076.51	2,500.00	( 1,423.49)	43.1
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	546.00	15,000.00	( 14,454.00)	3.6
01-41-51300-000 MAINT.SERVICE-VEHICLE	1,706.42	2,730.62	30,000.00	( 27,269.38)	9.1
01-41-51400-000 MAINTENANCE STREET	.00	.00	30,000.00	( 30,000.00)	.0
01-41-51600-000 MAINTENANCE SNOW REMOVAL	7,015.50	12,891.00	3,000.00	9,891.00	429.7
01-41-52900-000 MAINTENANCE OTHER	.00	.00	20,000.00	( 20,000.00)	.0
01-41-53600-000 JANITORIAL SERVICES	117.10	412.20	2,000.00	( 1,587.80)	20.6
01-41-54900-000 OTHER PROFESSIONAL SERVICES	195.00	995.00	30,000.00	( 29,005.00)	3.3
01-41-55100-000 POSTAGE	.00	.00	100.00	( 100.00)	.0
01-41-55200-000 TELEPHONE	222.37	446.80	4,000.00	( 3,553.20)	11.2
01-41-55300-000 PUBLISHING	.00	.00	300.00	( 300.00)	.0
01-41-56200-000 TRAVEL EXPENSES	.00	.00	2,000.00	( 2,000.00)	.0
01-41-56300-000 TRAINING	25.00	290.00	4,000.00	( 3,710.00)	7.3
01-41-57100-000 UTILITIES	718.79	1,486.00	13,500.00	( 12,014.00)	11.0
01-41-57200-000 STREET LIGHTING	10,564.64	26,311.55	165,000.00	( 138,688.45)	16.0
01-41-59400-000 LEASE OR RENTALS	.00	.00	3,000.00	( 3,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	201.70	201.70	5,000.00	( 4,798.30)	4.0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	531.69	565.16	18,500.00	( 17,934.84)	3.1
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	343.00	2,028.48	25,000.00	( 22,971.52)	8.1
01-41-61400-000 SUPPLIES STREETS	2,100.86	4,331.73	60,000.00	( 55,668.27)	7.2
01-41-61600-000 SUPPLIES SNOW REMOVAL	48,548.14	73,406.13	110,000.00	( 36,593.87)	66.7
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	.00	.00	12,000.00	( 12,000.00)	.0
01-41-62900-000 SUPPLIES OTHER	4,468.99	4,468.99	15,000.00	( 10,531.01)	29.8
01-41-65100-000 OFFICE SUPPLIES	179.88	423.48	2,000.00	( 1,576.52)	21.2
01-41-65200-000 OPERATING SUPPLIES	39.99	2,463.69	8,000.00	( 5,536.31)	30.8
01-41-65300-000 SMALL TOOLS	.00	.00	3,500.00	( 3,500.00)	.0
01-41-65400-000 JANITORIAL SUPPLIES	.00	226.74	1,000.00	( 773.26)	22.7
01-41-65500-000 GASOLINE/OIL	7,463.76	15,230.19	55,000.00	( 39,769.81)	27.7
01-41-66100-000 SAFETY SUPPLIES	.00	.00	3,500.00	( 3,500.00)	.0
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	6,505.00	6,505.00	48,000.00	( 41,495.00)	13.6
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	95,000.00	( 95,000.00)	.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	35,000.00	( 35,000.00)	.0
<b>TOTAL STREET DIVISION</b>	<b>169,858.24</b>	<b>324,737.41</b>	<b>1,742,013.00</b>	<b>( 1,417,275.59)</b>	<b>18.6</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	3,875.63	8,009.63	55,832.00	( 47,822.37)	14.4
01-46-42300-000 SALARY EXPENSE-OVERTIME	2,738.77	4,870.37	00	4,870.37	0
01-46-42600-000 PAGER	212.25	424.50	00	424.50	0
01-46-45100-000 HEALTH INSURANCE	1,193.95	2,387.98	33,767.00	( 31,379.02)	7.1
01-46-45200-000 LIFE INSURANCE	.00	.00	70.00	( 70.00)	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	.00	300.00	( 300.00)	0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	89.40	701.90	45,000.00	( 44,298.10)	1.6
01-46-55200-000 TELEPHONE	127.59	255.18	1,600.00	( 1,344.82)	16.0
01-46-57100-000 UTILITIES	141.99	284.58	3,000.00	( 2,715.42)	9.5
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	1,000.00	( 1,000.00)	0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	( 500.00)	0
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	( 500.00)	0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	825.54	1,500.00	( 674.46)	55.0
01-46-65200-000 OPERATING SUPPLIES	15.16	15.16	700.00	( 684.84)	2.2
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	( 500.00)	0
01-46-65400-000 JANITORIAL SUPPLIES	.00	20.94	100.00	( 79.06)	20.9
01-46-65500-000 GASOLINE/OIL	169.59	259.78	1,800.00	( 1,540.22)	14.4
01-46-92900-000 MISCELLANEOUS CHARGES	42.20	95.74	100.00	( 4.26)	95.7
<b>TOTAL CEMETERY</b>	<b>8,606.53</b>	<b>18,151.30</b>	<b>148,269.00</b>	<b>( 130,117.70)</b>	<b>12.2</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	14,557.24	30,041.36	194,600.00	( 164,558.64)	15.4
01-48-42200-000 SALARIES-PART-TIME	.00	.00	6,000.00	( 6,000.00)	.0
01-48-45100-000 HEALTH INSURANCE	3,184.08	6,368.16	38,591.00	( 32,222.84)	16.5
01-48-45200-000 LIFE INSURANCE	11.68	23.36	250.00	( 226.64)	9.3
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,500.00	( 1,500.00)	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	149.00	900.00	( 751.00)	16.6
01-48-51300-000 MAINT SERVICE (VEHICLE)	119.99	119.99	1,200.00	( 1,080.01)	10.0
01-48-53200-000 ENGINEERING SERVICE	.00	2,500.00	90,000.00	( 87,500.00)	2.8
01-48-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,200.00	( 2,200.00)	0
01-48-55200-000 TELEPHONE	144.10	287.78	3,200.00	( 2,912.22)	9.0
01-48-55300-000 PUBLISHING	.00	.00	600.00	( 600.00)	.0
01-48-56100-000 DUES	.00	79.00	1,500.00	( 1,421.00)	5.3
01-48-56200-000 TRAVEL EXPENSES	11.72	11.72	2,500.00	( 2,488.28)	.5
01-48-56300-000 TRAINING	.00	85.00	2,300.00	( 2,215.00)	3.7
01-48-56500-000 PUBLICATIONS	.00	.00	250.00	( 250.00)	.0
01-48-57100-000 UTILITIES	.00	( 22.11)	3,500.00	( 3,522.11)	( .6)
01-48-61200-000 SUPPLIES (EQUIPMENT)	864.38	1,029.58	2,200.00	( 1,170.42)	46.8
01-48-65100-000 OFFICE SUPPLIES	.00	83.75	850.00	( 766.25)	9.9
01-48-65300-000 SMALL TOOLS	.00	14.99	550.00	( 535.01)	2.7
01-48-65400-000 JANITORIAL SUPPLIES	.00	.00	450.00	( 450.00)	.0
01-48-65500-000 GASOLINE & OIL	164.29	309.78	2,700.00	( 2,390.22)	11.5
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	( 100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	2,900.00	( 2,900.00)	.0
01-48-82000-000 BUILDING	.00	.00	1,500.00	( 1,500.00)	.0
01-48-83000-000 EQUIPMENT	.00	.00	7,500.00	( 7,500.00)	.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
<b>TOTAL ENGINEERING</b>	<b>19,057.48</b>	<b>41,081.36</b>	<b>369,041.00</b>	<b>( 327,959.64)</b>	<b>11.1</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	197,522.25	383,970.07	2,259,323.00	( 1,875,352.93)	17.0

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2019

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)	21,805.96	43,611.93	285,765.00	( 242,153.07)	15.3
01-44-45100-000 HEALTH INSURANCE	4,471.12	8,942.24	54,190.00	( 45,247.76)	16.5
01-44-45200-000 LIFE INSURANCE	23.36	46.72	351.00	( 304.28)	13.3
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	461.55	1,000.00	( 538.45)	46.2
01-44-52900-000 NUISANCE ABATEMENT	.00	.00	6,000.00	( 6,000.00)	0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	1,263.11	4,356.34	50,000.00	( 45,643.66)	8.7
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	1,256.00	3,726.75	54,553.00	( 50,826.25)	6.8
01-44-54920-000 OTHER PROF SVCS - REBRANDING	.00	187.10	40,000.00	( 39,812.90)	.5
01-44-55200-000 TELEPHONE	98.36	236.66	1,600.00	( 1,363.34)	14.8
01-44-55300-000 PUBLISHING	589.42	589.42	2,500.00	( 1,910.58)	23.6
01-44-55400-000 PRINTING	122.36	162.74	700.00	( 537.26)	23.3
01-44-56100-000 DUES	25.00	697.00	1,700.00	( 1,003.00)	41.0
01-44-56200-000 TRAVEL EXPENSES	641.92	641.92	9,000.00	( 8,358.08)	7.1
01-44-56300-000 TRAINING	.00	100.00	3,000.00	( 2,900.00)	3.3
01-44-56500-000 PUBLICATIONS	.00	.00	400.00	( 400.00)	0
01-44-56600-000 CONFERENCE EXPENSES	2,423.00	2,423.00	5,000.00	( 2,577.00)	48.5
01-44-57100-000 UTILITIES	.00	.00	2,200.00	( 2,200.00)	0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	1,000.00	( 1,000.00)	.0
01-44-65100-000 OFFICE SUPPLIES	.00	280.70	2,000.00	( 1,719.30)	14.0
01-44-65200-000 OPERATING SUPPLIES	.00	.00	1,000.00	( 1,000.00)	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	75.09	95.65	1,200.00	( 1,104.35)	8.0
01-44-87000-000 FURNITURE	1,744.72	1,744.72	2,000.00	( 255.28)	87.2
01-44-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	5,000.00	( 5,000.00)	.0
01-44-91100-000 PUBLIC RELATIONS	.00	.00	9,000.00	( 9,000.00)	.0
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>34,539.42</b>	<b>68,304.44</b>	<b>539,159.00</b>	<b>( 470,854.56)</b>	<b>12.7</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-45200-000 LIFE INSURANCE	.00	.00	140.00	( 140.00)	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	55.31	230.62	1,500.00	( 1,269.38)	15.4
01-61-56100-000 DUES	.00	689.00	2,000.00	( 1,311.00)	34.5
01-61-56200-000 TRAVEL EXPENSES	1,418.52	1,418.52	2,500.00	( 1,081.48)	56.7
01-61-56300-000 TRAINING	.00	.00	3,500.00	( 3,500.00)	0
01-61-56500-000 PUBLICATIONS	.00	.00	100.00	( 100.00)	0
01-61-56600-000 CONFERENCE	.00	225.00	2,000.00	( 1,775.00)	11.3
01-61-65100-000 OFFICE SUPPLIES	49.44	210.42	1,000.00	( 789.58)	21.0
01-61-65200-000 OPERATING SUPPLIES	.00	.00	100.00	( 100.00)	.0
01-61-83000-000 EQUIPMENT	.00	.00	1,000.00	( 1,000.00)	0
01-61-91100-000 COMMUNITY RELATIONS	81.80	81.80	2,500.00	( 2,418.20)	3.3
01-61-92900-000 MISCELLANEOUS CHARGES	.00	.00	16,000.00	( 16,000.00)	0
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>1,605.07</b>	<b>2,855.36</b>	<b>35,440.00</b>	<b>( 32,584.64)</b>	<b>8.1</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	36,144.49	71,159.80	574,599.00	( 503,439.20)	12.4
TOTAL FUND EXPENDITURES	671,861.49	1,375,326.71	10,992,296.00	( 9,616,969.29)	12.5
NET REVENUE OVER EXPENDITURES	80,743.94	95,885.54	538.00	95,347.54	17822

CITY OF ROCHELLE  
SPECIAL FUND BUDGET SUMMARY  
FOR THE 2 MONTHS ENDING FEBRUARY 28 2019

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>REVENUE BY FUND</b>					
Audit	0	4	27,050	27,046	0.01
Insurance	-	-	351,600	351,600	0
Illinois Municipal Retirement	-	-	199,177	199,177	0
Social Security	-	15	163,375	163,360	0.01
Ambulance	6,440	12,906	201,500	188,594	6.41
Economic Development	-	-	-	-	0
Motor Fuel Tax	21,581	43,231	2,112,000	2,068,769	2.05
Utility Tax	48,222	92,453	437,000	344,547	21.16
Travel and Tourism	14,583	18,967	256,000	237,033	7.41
Sales Tax	84,591	180,733	1,218,000	1,037,267	14.84
Lighthouse Pointe TIF	519	1,113	583,252	582,139	0.19
Foreign Fire Insurance	-	-	22,300	22,300	0
TIF	-	-	85,021	85,021	0
Overweight Truck	4,057	5,975	40,400	34,425	14.79
Capital Improvement	31,537	31,818	6,851,900	6,820,082	0.46
Stormwater Management	629	4,450	27,100	22,650	16.42
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	29,580	117,209	355,100	237,891	33.01
Technology Center	120,814	244,447	1,487,500	1,243,053	16.43
Airport	97,514	147,267	4,577,863	4,430,596	3.22
Railroad	348,921	525,475	4,713,083	4,187,608	11.15
Golf Course	12,544	25,458	363,200	337,742	7.01
Health Insurance	-	-	-	-	0
Administrative Services	107,828	215,655	1,293,931	1,078,276	16.67
<b>Total Revenues</b>	<b>929,360</b>	<b>1,667,176</b>	<b>25,366,352</b>	<b>23,699,176</b>	<b>6.57</b>

CITY OF ROCHELLE  
SPECIAL FUND BUDGET SUMMARY  
FOR THE 2 MONTHS ENDING FEBRUARY 28 2019

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>OPERATING EXPENSES</b>					
Audit	-	3,500	28,000	24,500	12.5
Insurance	21,764	43,528	317,000	273,472	13.73
Illinois Municipal Retirement	14,755	29,971	190,000	160,029	15.77
Social Security	14,886	30,638	186,000	155,362	16.47
Ambulance	-	-	200,000	200,000	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	-	2,000,000	2,000,000	0
Utility Tax	-	-	1,200,000	1,200,000	0
Travel and Tourism	17,289	32,318	343,115	310,797	9.42
Sales Tax	9,917	19,833	3,019,000	2,999,167	0.66
Lighthouse Pointe TIF	1,300	1,300	371,955	370,655	0.35
Foreign Fire Insurance	-	-	40,000	40,000	0
TIF	11,423	12,120	222,500	210,380	5.45
Overweight Truck	1,000	2,000	91,200	89,200	2.19
Capital Improvement	34,388	40,145	8,380,890	8,340,745	0.48
Stormwater Management	-	-	14,500	14,500	0
Technology Park	-	-	-	-	0
Debt Service	10,505	21,009	-	(21,009)	0
Solid Waste	43,811	108,632	1,776,468	1,667,836	6.12
Technology Center	94,018	186,990	905,287	718,297	20.66
Airport	65,467	147,388	4,652,349	4,504,961	3.17
Railroad	55,018	122,501	4,698,015	4,575,514	2.61
Golf Course	8,304	17,843	141,709	123,866	12.59
Health Insurance	-	-	-	-	0
Administrative Services	91,594	207,348	1,282,930	1,075,583	16.16
<b>Total Expenses</b>	<b>495,438</b>	<b>1,027,064</b>	<b>30,060,918</b>	<b>29,033,854</b>	<b>3.42</b>
<b>Revenue over Expenses</b>	<b>433,922</b>	<b>640,112</b>	<b>(4,694,566)</b>	<b>(5,334,678)</b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET - WATER FUND

February 28, 2019 and 2018

	February 28, 2019	February 28, 2018
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	30,518,852	27,297,095
Less: Accumulated Depreciation	( 8,509,586)	( 7,994,114)
Net Plant in Service	22,009,267	19,302,981
<b>CURRENT ASSETS</b>		
Cash & Investments	4,254,236	4,948,981
Customer Accounts Receivable	311,678	286,873
Other Accounts Receivable	82,822	82,822
Prepaid Expenses	14,544	12,689
Total Current Assets	4,663,280	5,331,365
<b>RESTRICTED ASSETS</b>	96,010	95,722
<b>OTHER DEBITS</b>		
Deferred Outflows of Resources	121,995	121,995
Total Other Debits	121,995	121,995
<b>TOTAL ASSETS</b>	26,890,552	24,852,063
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	20,029,974	19,313,771
Contribution in Aid of Construction (Net)	188,051	188,051
Total Equity	20,218,024	19,501,822
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	349,003	393,018
Accrued Liabilities	232,923	231,544
Total Current Liabilities	581,927	624,562
<b>Non-Current Liabilities</b>		
Other Non-Current Liabilities	6,090,601	4,725,679
Total Non-Current Liabilities	6,090,601	4,725,679
Total Liabilities	6,672,527	5,350,241
<b>TOTAL LIABILITIES AND EQUITY</b>	26,890,552	24,852,063

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 2 Months Ending February 28, 2019 and 2018

	2019	2018	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	150,757	157,928	( 7,170)	95.5
Commercial Sales	99,821	110,249	( 10,428)	90.5
Industrial Sales	135,768	137,311	( 1,543)	98.9
Other Operating Revenues	22,081	22,922	( 841)	96.3
<b>Total Operating Revenues</b>	<b>408,428</b>	<b>428,409</b>	<b>( 19,982)</b>	<b>95.3</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	59,264	78,990	( 19,726)	75.0
Source of Supply - Maintenance	674	17,843	( 17,169)	3.8
Water Treatment - Operations	49,840	26,544	23,295	187.8
Water Treatment - Maintenance	1,932	3,158	( 1,226)	61.2
Distribution - Operations	62,419	12,080	50,339	516.7
Distribution - Maintenance	60,508	24,094	36,414	251.1
Customer Accounts	26,580	22,358	4,222	118.9
Administrative and General	39,561	48,567	( 9,006)	81.5
Depreciation	85,912	85,912		100.0
<b>Total Operating Expenses</b>	<b>386,689</b>	<b>319,546</b>	<b>67,143</b>	<b>121.0</b>
<b>Operating Income (Loss)</b>	<b>21,738</b>	<b>108,863</b>	<b>( 87,125)</b>	<b>20.0</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	4,348	2,052	2,296	211.9
Investment Income	8,724	7,303	1,421	119.5
Merchandising, Jobbing & Contract Expense	( 11)	( 123)	123	0
Interest Expense	( 15,027)	( 8)	( 15,019)	(194,401.2)
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 1,955)</b>	<b>9,225</b>	<b>( 11,180)</b>	<b>( 21.2)</b>
<b>Net Income Before Amortizations</b>	<b>19,783</b>	<b>118,088</b>	<b>( 98,305)</b>	<b>16.8</b>
<b>Net Income</b>	<b>19,783</b>	<b>118,088</b>	<b>( 98,305)</b>	<b>16.8</b>
Operating Transfers In (Out)	( 21,813)	( 21,545)	( 267)	( 101.2)
<b>Increase (Decrease) in Retained Earnings</b>	<b>( 2,030)</b>	<b>96,542</b>	<b>( 98,572)</b>	<b>( 2.1)</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>20,033,179</b>	<b>19,218,380</b>	<b>814,799</b>	<b>104.2</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>20,031,149</b>	<b>19,314,923</b>	<b>716,227</b>	<b>103.7</b>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

February 28, 2019 and 2018

	February 28, 2019	February 28, 2018
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	42,655,781	41,415,349
Less: Accumulated Depreciation	( 24,413,508)	( 23,347,176)
Net Plant in Service	18,242,274	18,068,173
<b>CURRENT ASSETS</b>		
Cash & Investments	3,610,686	3,110,270
Customer Accounts Receivable	670,223	633,126
Other Accounts Receivable	109,516	109,528
Inventory	1,612	
Prepaid Expenses	32,380	28,502
Total Current Assets	4,424,416	3,881,425
<b>RESTRICTED FUNDS</b>	412,330	375,473
<b>NON-CURRENT ASSETS</b>		
Deferred Outflows of Resources	324,250	324,250
Total Non-Current Assets	324,250	324,250
<b>TOTAL ASSETS</b>	<b>23,403,271</b>	<b>22,649,321</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	15,431,381	14,660,812
Contribution in Aid of Construction (Net)	6,980,360	6,980,360
Total Equity	22,411,741	21,641,172
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	98,924	86,145
Accrued Liabilities	595,135	593,489
Total Current Liabilities	694,059	679,634
<b>Non-Current Liabilities:</b>		
Bonds Payable	297,471	328,515
Total Non-Current Liabilities	297,471	328,515
Total Liabilities	991,530	1,008,149
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>23,403,271</b>	<b>22,649,321</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 2 Months Ending February 28, 2019 and 2018

	2019	2018	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	195,389	200,241	( 4,852)	97.6
Commercial Sales	234,424	167,646	66,778	139.8
Industrial Sales	167,438	170,515	( 3,077)	98.2
Other Operating Revenues	81,315	22,846	58,469	355.9
<b>Total Operating Revenues</b>	<b>678,566</b>	<b>561,248</b>	<b>117,318</b>	<b>120.9</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	24,598	14,868	9,730	165.5
Collection - Maintenance	( 4,828)	12,288	( 17,116)	( 39.3)
Pumping - Operations		873	( 873)	.0
Pumping - Maintenance	1,932	2,769	( 837)	69.8
Treatment and Disposal - Operations	170,463	169,877	586	100.3
Treatment and Disposal - Maintenance	31,034	32,849	( 1,815)	94.5
Customer Accounts	29,547	23,939	5,608	123.4
Administrative and General	37,663	42,140	( 4,477)	89.4
Depreciation	177,695	177,533	162	100.1
<b>Total Operating Expenses</b>	<b>468,104</b>	<b>477,135</b>	<b>( 9,031)</b>	<b>98.1</b>
<b>Operating Income (Loss)</b>	<b>210,461</b>	<b>84,112</b>	<b>126,349</b>	<b>250.2</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	7,143	5,262	1,882	135.8
Non Utility Income	216,287	1,052	215,235	20,564.1
Merchandising, Jobbing & Contract Income	799	837	( 38)	95.5
Merchandising, Jobbing & Contract Expense		( 257)	257	.0
Interest Expense	( 1,228)	( 1,445)	218	( 85.0)
<b>Total Non-Operating Revenue (Expense)</b>	<b>223,002</b>	<b>5,449</b>	<b>217,553</b>	<b>4,092.9</b>
<b>Net Income Before Amortizations</b>	<b>433,463</b>	<b>89,561</b>	<b>343,902</b>	<b>484.0</b>
<b>Net Income</b>	<b>433,463</b>	<b>89,561</b>	<b>343,902</b>	<b>484.0</b>
Operating Transfers In (Out)	( 29,735)	( 25,000)	( 4,735)	( 118.9)
<b>Increase (Decrease) in Retained Earnings</b>	<b>403,728</b>	<b>64,561</b>	<b>339,167</b>	<b>625.3</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>15,028,653</b>	<b>14,598,284</b>	<b>432,369</b>	<b>103.0</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>15,432,381</b>	<b>14,660,845</b>	<b>771,536</b>	<b>105.3</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND

February 28, 2019 and 2018

	February 28, 2019	February 28, 2018
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	91,930,904	89,937,683
Less: Accumulated Depreciation	( 50,064,565)	( 47,195,997)
Net Plant in Service	41,866,339	42,741,697
<b>CURRENT ASSETS</b>		
Cash & Investments	7,593,871	6,397,030
Customer Accounts Receivable	5,024,455	5,013,833
Inventory	1,277,106	1,370,125
Prepaid Expenses	125,648	113,596
Total Current Assets	14,021,081	12,894,583
RESTRICTED ASSETS	8,626,129	7,446,012
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	1,274,476	1,477,810
Deferred Outflows of Resources	956,698	956,698
Other Deferred Debits	180,029	197,292
Interdepartmental Loan Receivable	409,044	450,202
Total Non-Current Assets	2,820,248	3,082,002
<b>TOTAL ASSETS</b>	67,333,797	66,164,293
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	48,533,905	46,295,424
Total Equity	48,533,905	46,295,424
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	2,203,919	2,596,904
Accrued Liabilities	1,770,495	1,761,667
Total Current Liabilities	3,974,413	4,358,570
<b>Non-Current Liabilities:</b>		
Bonds Payable	14,800,849	15,485,668
Other Non-Current Liabilities	24,630	24,630
Total Non-Current Liabilities	14,825,479	15,510,299
Total Liabilities	18,799,893	19,868,869
<b>TOTAL LIABILITIES AND EQUITY</b>	67,333,797	66,164,293

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 2 Months Ending February 28, 2019 and 2018

	2019	2018	Variance	%
<b>OPERATING REVENUES</b>				
Residential	960,355	1,107,868	( 147,513)	86.7
Small General Service	892,070	990,771	( 98,701)	90.0
Large General Service	3,899,992	4,174,528	( 274,536)	93.4
Public Street Lighting	25,447	27,352	( 1,905)	93.0
Interdepartmental	111,219	103,710	7,509	107.2
Forfeited Discounts	29,631	67,073	( 37,441)	44.2
Other Operating Revenues	425,739	485,197	( 59,458)	87.8
<b>Total Operating Revenues</b>	<b>6,344,455</b>	<b>6,956,500</b>	<b>( 612,045)</b>	<b>91.2</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	3,828,925	3,859,968	( 231,043)	94.0
Generation - Operation	72,351	44,755	27,596	161.7
Generation - Maintenance	137,399	114,685	22,713	119.8
Transmission - Operation	177,324	236,010	( 58,686)	75.1
Distribution - Operation	280,926	330,246	( 49,320)	85.1
Distribution - Maintenance	147,323	91,347	55,975	161.3
Depreciation	496,756	455,104	41,652	109.2
Taxes Other Than Income Taxes	24,927	24,135	793	103.3
Customer Accounts	65,345	56,150	9,196	116.4
Administrative & General	389,638	422,135	( 32,497)	92.3
<b>Total Operating Expenses</b>	<b>5,420,913</b>	<b>5,634,534</b>	<b>( 213,621)</b>	<b>96.2</b>
<b>Operating Income (Loss)</b>	<b>923,542</b>	<b>1,321,966</b>	<b>( 398,424)</b>	<b>69.9</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	42,159	22,445	19,714	187.8
Merchandising, Jobbing & Contract Expense	( 2,150)	1,097	( 3,247)	( 195.9)
Amortization Expense	8,465	10,931	( 2,466)	77.4
Interest Expense	( 98,355)	( 101,403)	3,048	( 97.0)
Non-Operating Revenue (Expense)		936	( 936)	0
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 49,881)</b>	<b>( 65,994)</b>	<b>16,113</b>	<b>( 75.6)</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>873,661</b>	<b>1,255,972</b>	<b>( 382,311)</b>	<b>69.6</b>
<b>Operating Transfers In (Out)</b>	<b>( 327,772)</b>	<b>( 329,505)</b>	<b>1,733</b>	<b>( 99.5)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>545,890</b>	<b>926,467</b>	<b>( 380,578)</b>	<b>58.9</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>47,988,015</b>	<b>45,369,842</b>	<b>2,618,173</b>	<b>105.8</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>48,533,905</b>	<b>46,296,309</b>	<b>2,237,595</b>	<b>104.8</b>