

**CITY OF ROCHELLE  
GENERAL FUND BUDGET SUMMARY  
FOR THE 5 MONTHS ENDING MAY 31 2019**

<b>REVENUE</b>	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
Taxes	-	0	1,939,466	1,939,466	0
Licenses and Permits	33,316	246,452	508,100	261,648	48.5
Intergovernmental Revenue	494,344	1,771,709	3,786,123	2,014,414	46.79
Fines, Forfeitures & Penalties	6,748	33,760	100,000	66,240	33.76
Public Charges for Services	65,653	395,317	1,442,976	1,047,659	27.4
Other Fees	23,998	98,885	87,000	(11,885)	113.66
Miscellaneous Revenues	7,963	55,143	102,000	46,857	54.06
Other Financing Sources	252,264	1,261,320	3,027,169	1,765,849	41.67
<b>Total Revenues</b>	<b>884,287</b>	<b>3,862,587</b>	<b>10,992,834</b>	<b>7,130,247</b>	<b>35.14</b>
<b>OPERATING EXPENSES</b>					
Mayor and City Council	2,769	11,668	40,150	28,482	29.06
City Manager	2,626	13,448	29,900	16,452	44.98
City Attorney	15,360	54,369	110,000	55,631	49.43
City Clerk	6,186	37,203	106,386	69,183	34.97
Police Department	205,024	1,069,095	3,445,813	2,376,718	31.03
Fire Department	140,641	708,390	2,803,386	2,094,996	25.27
Community Development	33,940	182,212	539,159	356,947	33.8
Engineering	33,396	152,458	369,041	216,583	41.31
Street Division	98,150	630,430	1,742,013	1,111,583	36.19
Cemetery Division	11,389	52,287	148,269	95,982	35.26
Municipal Building	142,171	533,663	1,622,739	1,089,076	32.89
Economic Development	216	4,407	35,440	31,033	12.43
<b>Total Expenses</b>	<b>691,868</b>	<b>3,449,630</b>	<b>10,992,296</b>	<b>7,542,666</b>	<b>31.38</b>
<b>Revenue over Expenses</b>	<b>192,419</b>	<b>412,958</b>	<b>538</b>	<b>(412,420)</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	PROPERTY TAX	.00	.02	871,019.00	( 871,018.98) .0
01-11-31110	PROPERTY TAX - POLICE PENSION	.00	.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
	TOTAL TAXES	.00	.03	1,939,466.00	( 1,939,465.97) .0
<u>LICENSES &amp; PERMITS</u>					
01-11-32100	LIQUOR LICENSES	3,075.00	3,700.00	28,600.00	( 24,900.00) 12.9
01-11-32500	FRANCHISE LICENSE	.00	62,163.38	375,000.00	( 312,836.62) 16.6
01-11-32510	TELECOMMUNICATIONS TAX	27,461.51	138,612.21	.00	138,612.21 .0
01-11-32600	AMUSEMENT LICENSE	.00	20.00	2,000.00	( 1,980.00) 1.0
01-11-33100	BUILDING PERMITS	2,779.65	41,955.98	100,000.00	( 58,044.02) 42.0
01-11-33500	ALARM FEES & FINES	.00	.00	2,500.00	( 2,500.00) .0
	TOTAL LICENSES & PERMITS	33,316.16	246,451.57	508,100.00	( 261,648.43) 48.5
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	STATE INCOME TAX	192,259.17	517,227.90	908,285.00	( 391,057.10) 57.0
01-11-34200	REPLACEMENT TAX	64,695.56	155,745.94	215,000.00	( 59,254.06) 72.4
01-11-34300	VIDEO GAMING TAX	14,223.54	63,042.51	145,000.00	( 81,957.49) 43.5
01-11-34400	SALES TAX	200,043.78	876,589.59	2,200,000.00	( 1,323,410.41) 39.8
01-11-34450	LOCAL USE TAX	23,122.08	132,265.28	263,285.00	( 131,019.72) 50.2
01-11-34762	BROWNFIELD GRANT	.00	26,838.22	54,553.00	( 27,714.78) 49.2
	TOTAL INTERGOVERNMENTAL REVENUES	494,344.13	1,771,709.44	3,786,123.00	( 2,014,413.56) 46.8
<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100	COURT FINES	6,747.93	33,759.93	100,000.00	( 66,240.07) 33.8
	TOTAL FINES, FORFEITURES & PENALTIES	6,747.93	33,759.93	100,000.00	( 66,240.07) 33.8
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36800	AMBULANCE FEES	17,245.33	173,412.81	943,000.00	( 769,587.19) 18.4
01-11-36700	POLICE FEES	6,391.25	24,088.00	65,000.00	( 40,912.00) 37.1
01-11-36800	FIRE PROTECTION FEES	7,647.32	37,345.64	89,976.00	( 52,630.36) 41.5
01-11-36900	STREET DIVISION FEES	23,169.08	108,409.91	205,000.00	( 96,590.09) 52.9
01-11-39960	WATER RECL SOLID WASTE CHARGE	11,200.00	52,060.75	140,000.00	( 87,939.25) 37.2
	TOTAL PUBLIC CHARGES FOR SERVICES	65,652.98	395,317.11	1,442,976.00	( 1,047,658.89) 27.4
<u>OTHER FEES</u>					

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	2,400.00	12,100.00	20,000.00	( 7,900.00)	60.5
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	( 500.00)	.0
01-11-37901 REIMBURSED DEVELOPER FEES	20,148.34	83,785.48	65,000.00	18,785.48	128.9
01-11-37910 BUILDING AND ZONING FEES	1,450.00	3,000.00	1,500.00	1,500.00	200.0
<b>TOTAL OTHER FEES</b>	<b>23,998.34</b>	<b>98,885.48</b>	<b>87,000.00</b>	<b>11,885.48</b>	<b>113.7</b>
<b>MISCELLANEOUS REVENUES</b>					
01-11-38100 INTEREST INCOME	3,545.06	26,808.79	45,000.00	( 18,191.21)	59.8
01-11-38700 LOT SALES	.00	9,100.00	15,000.00	( 5,900.00)	60.7
01-11-38800 CEMETERY RECEIPTS	.00	600.00	2,000.00	( 1,400.00)	30.0
01-11-38900 MISCELLANEOUS	4,418.00	18,634.50	40,000.00	( 21,365.50)	46.6
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>7,963.06</b>	<b>55,143.29</b>	<b>102,000.00</b>	<b>( 46,856.71)</b>	<b>54.1</b>
<b>OTHER FINANCING SOURCES</b>					
01-11-39910 TRANSFER FROM ELECTRIC	163,885.83	819,429.15	1,966,630.00	( 1,147,200.85)	41.7
01-11-39920 TRANSFER FROM WATER	10,906.33	54,531.65	130,876.00	( 76,344.35)	41.7
01-11-39930 TRANSF FROM WATER RECLAMATION	14,867.42	74,337.10	178,409.00	( 104,071.90)	41.7
01-11-39945 RAILROAD FUND TRANSFER	9,156.00	45,780.00	109,872.00	( 64,092.00)	41.7
01-11-39946 SALES TAX FUND TRANSFER	9,916.87	49,583.35	119,000.00	( 69,416.65)	41.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	5,000.00	12,000.00	( 7,000.00)	41.7
01-11-39950 SOLID WASTE TRANSFER	42,531.83	212,659.15	510,382.00	( 297,722.85)	41.7
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>252,264.08</b>	<b>1,261,320.40</b>	<b>3,027,169.00</b>	<b>( 1,765,848.60)</b>	<b>41.7</b>
<b>TOTAL FUND REVENUE</b>	<b>884,286.68</b>	<b>3,862,587.25</b>	<b>10,992,834.00</b>	<b>( 7,130,246.75)</b>	<b>35.1</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,750.08	9,519.68	25,250.00	( 15,730.32)	37.7
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	.00	1,200.00	( 1,200.00)	.0
01-12-56200-000 TRAVEL EXPENSES	493.20	562.80	3,500.00	( 2,937.20)	16.1
01-12-56600-000 CONFERENCE EXPENSES	180.00	180.00	5,000.00	( 4,820.00)	3.6
01-12-65100-000 OFFICE SUPPLIES	159.78	544.96	900.00	( 355.04)	60.6
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	( 2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	186.01	860.30	1,000.00	( 139.70)	86.0
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	( 1,000.00)	.0
<b>TOTAL MAYOR/CITY COUNCIL</b>	<b>2,769.07</b>	<b>11,667.74</b>	<b>40,150.00</b>	<b>( 28,482.26)</b>	<b>29.1</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>						
01-13-42100-000	SALARIES (FULL-TIME)	3,018.89	15,038.09	39,900.00	( 24,861.91)	37.7
01-13-42300-000	SALARY EXPENSE-OVERTIME	28.17	197.19	.00	197.19	.0
01-13-45100-000	HEALTH INSURANCE	1,941.52	9,707.60	19,298.00	( 9,588.40)	50.3
01-13-45200-000	LIFE INSURANCE	.00	.00	40.00	( 40.00)	.0
01-13-54900-000	OTHER PROFESSIONAL SERVICES	.00	2,598.96	10,500.00	( 7,901.04)	24.8
01-13-55100-000	POSTAGE	1,083.02	3,311.69	6,500.00	( 3,188.31)	51.0
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
01-13-58500-000	PUBLICATIONS	114.00	114.00	150.00	( 36.00)	76.0
01-13-56600-000	CONFERENCE	.00	564.55	8,500.00	( 7,935.45)	6.6
01-13-65100-000	OFFICE SUPPLIES	.00	.00	3,000.00	( 3,000.00)	.0
01-13-83000-000	EQUIPMENT	.00	744.98	1,000.00	( 255.02)	74.5
01-13-95300-000	INTERGOVERNMENTAL AGREEMENT	.00	4,816.00	14,000.00	( 9,184.00)	34.4
<b>TOTAL CITY CLERK</b>		<b>6,185.60</b>	<b>37,203.06</b>	<b>106,386.00</b>	<b>( 69,182.94)</b>	<b>35.0</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-45100-000 HEALTH INSURANCE	757.08	3,785.40	7,799.00	( 4,013.60)	48.5
01-17-51100-000 MAINTENANCE (BUILDING)	470.00	4,716.93	20,000.00	( 15,283.07)	23.6
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	4,000.00	( 4,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	159.99	876.80	3,000.00	( 2,123.20)	29.2
01-17-53600-000 JANITORIAL SERVICES	2,300.00	12,075.00	30,000.00	( 17,925.00)	40.3
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	58,810.00	141,144.00	( 82,334.00)	41.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	2,652.70	3,565.37	25,000.00	( 21,434.63)	14.3
01-17-55100-000 POSTAGE	.00	67.88	.00	67.88	0
01-17-55200-000 TELEPHONE	5.86	233.49	1,500.00	( 1,266.51)	15.6
01-17-57100-000 UTILITIES	5,253.32	25,612.22	85,000.00	( 59,387.78)	30.1
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.66	162.16	500.00	( 337.84)	32.4
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	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	23.38	50.17	1,000.00	( 949.83)	5.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	238.79	500.00	( 261.21)	47.8
01-17-65100-000 OFFICE SUPPLIES	( 1.20)	2,304.36	5,000.00	( 2,695.64)	46.1
01-17-65400-000 GENERAL SUPPLIES	357.38	921.75	4,500.00	( 3,578.25)	20.5
01-17-82000-000 BUILDING	80,174.83	191,674.83	442,000.00	( 250,325.17)	43.4
01-17-83000-000 EQUIPMENT	.00	2,465.50	37,000.00	( 34,534.50)	6.7
01-17-91100-000 COMMUNITY RELATIONS	1,113.00	1,613.00	28,875.00	( 27,262.00)	5.6
01-17-91400-000 SALES TAX REBATE	.00	34,730.08	90,000.00	( 55,269.92)	38.6
01-17-99910-000 TRANSFER AMBULANCE FUND	6,250.00	31,250.00	200,000.00	( 168,750.00)	15.6
01-17-99936-000 TRANSFER CAPITAL FUND	.00	4,150.00	125,000.00	( 120,850.00)	3.3
01-17-99964-000 TRANSFER ADMIN SERVICE	30,851.75	154,258.75	370,221.00	( 215,962.25)	41.7
<b>TOTAL MUNICIPAL BUILDING</b>	<b>142,170.75</b>	<b>533,663.23</b>	<b>1,622,739.00</b>	<b>( 1,089,075.77)</b>	<b>32.9</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

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	11,896.15	48,895.10	110,000.00	( 61,104.90)	44.5
01-18-53310-000	DEVELOPER LEGAL EXPENSE	3,464.00	5,473.50	.00	5,473.50	.0
	<b>TOTAL CITY ATTORNEY</b>	<b>15,360.15</b>	<b>54,368.60</b>	<b>110,000.00</b>	<b>( 55,631.40)</b>	<b>49.4</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	5.60	28.96	.00	28.96	0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	( 2,000.00)	0
01-19-55200-000 TELEPHONE	53.45	503.33	1,500.00	( 996.67)	33.6
01-19-55300-000 PUBLISHING	.00	.00	200.00	( 200.00)	0
01-19-58100-000 DUES	.00	629.50	4,500.00	( 3,870.50)	14.0
01-19-56200-000 TRAVEL EXPENSES	209.56	209.56	1,000.00	( 790.44)	21.0
01-19-56500-000 PUBLICATIONS	.00	.00	1,000.00	( 1,000.00)	0
01-19-56600-000 CONFERENCE EXPENSES	1,385.92	4,833.10	13,000.00	( 8,366.90)	35.6
01-19-65100-000 OFFICE SUPPLIES	.00	163.06	500.00	( 336.94)	32.6
01-19-91100-000 COMMUNITY RELATIONS	971.67	7,175.55	6,000.00	1,175.55	119.6
01-19-92900-000 MISCELLANEOUS CHARGES	.00	105.04	200.00	( 94.96)	52.5
<b>TOTAL CITY MANAGER</b>	<b>2,626.20</b>	<b>13,448.10</b>	<b>29,900.00</b>	<b>( 16,451.90)</b>	<b>45.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	169,111.77	650,350.73	1,909,175.00	( 1,258,824.27)	34.1

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	144,594.20	708,485.79	1,940,457.00	( 1,231,971.21)	36.5
01-21-42200-000 SALARIES - PART-TIME	7,772.06	32,584.82	25,000.00	7,584.82	130.3
01-21-42300-000 SALARIES - OVERTIME	6,332.72	58,676.66	160,000.00	( 103,323.34)	35.4
01-21-42800-000 OIC - ON-CALL FTO	3,205.86	12,741.24	23,000.00	( 10,258.76)	55.4
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	614,329.00	( 614,329.00)	.0
01-21-45100-000 HEALTH INSURANCE	31,683.59	154,127.08	313,238.00	( 159,110.92)	49.2
01-21-45200-000 LIFE INSURANCE	145.60	752.96	1,800.00	( 1,047.04)	41.8
01-21-47100-000 UNIFORM ALLOWANCE	410.52	7,843.52	20,000.00	( 12,156.48)	39.2
01-21-51200-000 MAINTENANCE - EQUIPMENT	987.87	14,432.78	40,000.00	( 25,567.22)	36.1
01-21-51300-000 MAINTENANCE - VEHICLE	727.14	12,569.03	30,000.00	( 17,430.97)	41.9
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	.00	1,063.00	4,000.00	( 2,937.00)	26.6
01-21-55100-000 POSTAGE	.00	.00	120.00	( 120.00)	.0
01-21-55200-000 TELEPHONE	1,831.24	9,463.58	23,000.00	( 13,536.42)	41.2
01-21-55300-000 PUBLISHING	.00	107.00	800.00	( 693.00)	13.4
01-21-55400-000 PRINTING	148.00	1,832.15	3,500.00	( 1,667.85)	52.4
01-21-56100-000 DUES	.00	4,522.00	13,500.00	( 8,978.00)	33.5
01-21-56200-000 TRAVEL EXPENSES	19.49	1,542.64	3,000.00	( 1,457.36)	51.4
01-21-56300-000 TRAINING	636.10	3,173.25	11,000.00	( 7,826.75)	28.9
01-21-56500-000 PUBLICATIONS	.00	.00	250.00	( 250.00)	.0
01-21-57100-000 UTILITIES	97.13	599.19	1,300.00	( 700.81)	46.1
01-21-57800-000 ANIMAL CONTROL	.00	46.90	500.00	( 453.10)	9.4
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	209.50	2,000.00	( 1,790.50)	10.5
01-21-65100-000 OFFICE SUPPLIES	67.69	4,047.55	4,500.00	( 452.45)	90.0
01-21-65200-000 OPERATING SUPPLIES	659.18	5,462.28	17,000.00	( 11,537.72)	32.1
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,672.00	16,639.78	42,000.00	( 25,360.22)	39.6
01-21-65800-000 PRISONER SUPPLIES	146.25	918.00	5,000.00	( 4,082.00)	18.4
01-21-68200-000 K9 SUPPLIES	41.60	776.02	5,000.00	( 4,223.98)	15.5
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	.00	200.00	2,500.00	( 2,300.00)	8.0
01-21-91710-000 DRUG INVESTIGATIONS	429.00	429.00	5,000.00	( 4,571.00)	8.6
01-21-92400-000 DUI	1,437.00	1,872.10	7,000.00	( 5,127.90)	26.7
<b>TOTAL POLICE DEPARTMENT</b>	<b>205,024.24</b>	<b>1,069,095.20</b>	<b>3,445,813.00</b>	<b>( 2,376,717.80)</b>	<b>31.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	80,836.80	409,066.20	1,112,100.00	( 703,033.80)	36.8
01-22-42200-000 SALARIES - PART-TIME	5,725.00	28,707.00	330,268.00	( 301,561.00)	8.7
01-22-42300-000 SALARY EXPENSE - OVERTIME	15,264.99	87,434.93	212,000.00	( 124,565.07)	41.2
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	482,180.00	( 482,180.00)	.0
01-22-45100-000 HEALTH INSURANCE	18,843.96	94,219.80	244,154.00	( 149,934.20)	38.6
01-22-45200-000 LIFE INSURANCE	72.80	376.48	1,000.00	( 623.52)	37.7
01-22-47100-000 UNIFORM ALLOWANCE	.00	4,039.46	14,000.00	( 9,960.54)	28.9
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	181.78	805.50	9,000.00	( 8,194.50)	9.0
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	707.00	3,350.92	12,500.00	( 9,149.08)	26.8
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	700.85	3,872.70	23,745.00	( 19,872.30)	16.3
01-22-53400-000 MEDICAL SERVICES	.00	289.00	7,800.00	( 7,511.00)	3.7
01-22-54900-000 OTHER PROFESSIONAL SERVICES	7,499.65	19,400.27	97,089.00	( 77,688.73)	20.0
01-22-55100-000 POSTAGE	.00	.00	500.00	( 500.00)	.0
01-22-55200-000 TELEPHONE	385.57	2,310.18	8,000.00	( 5,689.82)	28.9
01-22-55400-000 PRINTING	.00	253.02	500.00	( 246.98)	50.6
01-22-56100-000 DUES	.00	325.00	1,900.00	( 1,575.00)	17.1
01-22-56200-000 TRAVEL EXPENSES	40.00	120.00	2,500.00	( 2,380.00)	4.8
01-22-56300-000 TRAINING	97.87	1,350.15	13,000.00	( 11,649.85)	10.4
01-22-56400-000 TUITION REIMBURSEMENT	6,078.32	6,143.12	18,500.00	( 12,356.88)	33.2
01-22-56500-000 PUBLICATIONS	.00	.00	150.00	( 150.00)	.0
01-22-57100-000 UTILITIES	1,236.30	5,358.49	17,000.00	( 11,641.51)	31.5
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	474.01	1,267.35	4,000.00	( 2,732.65)	31.7
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	773.82	5,000.00	( 4,226.18)	15.5
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	82.49	347.61	5,000.00	( 4,652.39)	7.0
01-22-65100-000 OFFICE SUPPLIES	68.17	618.76	2,500.00	( 1,881.24)	24.8
01-22-65200-000 OPERATING SUPPLIES	2,056.36	6,734.26	22,000.00	( 15,265.74)	30.6
01-22-65400-000 JANITORIAL SUPPLIES	83.70	663.23	3,000.00	( 2,336.77)	22.1
01-22-65500-000 AUTOMOTIVE FUEL/OIL	144.42	3,843.44	36,000.00	( 32,156.56)	10.7
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	61.00	26,719.66	55,000.00	( 28,280.34)	48.6
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>140,641.04</b>	<b>708,390.35</b>	<b>2,803,386.00</b>	<b>( 2,094,995.65)</b>	<b>25.3</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	345,665.28	1,777,485.55	6,249,199.00	( 4,471,713.45)	28.4

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	49,112.86	242,852.99	685,310.00	( 442,457.01)	35.4
01-41-42200-000 SALARIES (PART-TIME)	160.00	160.00	10,000.00	( 9,840.00)	1.6
01-41-42300-000 SALARY EXPENSE-OVERTIME	823.73	40,615.88	60,000.00	( 19,384.12)	67.7
01-41-42600-000 SALARIES-PAGER PAY	1,146.00	7,467.75	19,500.00	( 12,032.25)	38.3
01-41-45100-000 HEALTH INSURANCE	10,295.68	54,936.63	139,172.00	( 84,235.37)	39.5
01-41-45200-000 LIFE INSURANCE	44.80	255.04	631.00	( 375.96)	40.4
01-41-47100-000 UNIFORM ALLOWANCE	381.72	1,565.25	4,000.00	( 2,434.75)	39.1
01-41-47300-000 CLOTHING ACQUISITION	.00	727.83	2,500.00	( 1,772.17)	29.1
01-41-51100-000 MAINTENANCE (BUILDING)	.00	1,196.51	2,500.00	( 1,303.49)	47.9
01-41-51200-000 MAINTENANCE (EQUIPMENT)	881.66	6,663.27	15,000.00	( 8,336.73)	44.4
01-41-51300-000 MAINT.SERVICE-VEHICLE	1,083.78	10,298.90	30,000.00	( 19,701.10)	34.3
01-41-51400-000 MAINTENANCE STREET	.00	3,034.00	30,000.00	( 26,966.00)	10.1
01-41-51600-000 MAINTENANCE SNOW REMOVAL	60.75	13,626.75	3,000.00	10,626.75	454.2
01-41-52900-000 MAINTENANCE OTHER	.00	.00	20,000.00	( 20,000.00)	.0
01-41-53600-000 JANITORIAL SERVICES	292.75	1,171.35	2,000.00	( 828.65)	58.6
01-41-54900-000 OTHER PROFESSIONAL SERVICES	2,783.00	4,506.25	30,000.00	( 25,493.75)	15.0
01-41-55100-000 POSTAGE	.00	.00	100.00	( 100.00)	.0
01-41-55200-000 TELEPHONE	211.97	1,245.57	4,000.00	( 2,754.43)	31.1
01-41-55300-000 PUBLISHING	.00	.00	300.00	( 300.00)	.0
01-41-56200-000 TRAVEL EXPENSES	72.92	72.92	2,000.00	( 1,927.08)	3.7
01-41-56300-000 TRAINING	.00	425.00	4,000.00	( 3,575.00)	10.6
01-41-57100-000 UTILITIES	703.05	4,272.59	13,500.00	( 9,227.41)	31.7
01-41-57200-000 STREET LIGHTING	12,421.10	65,992.16	165,000.00	( 99,007.84)	40.0
01-41-59400-000 LEASE OR RENTALS	.00	.00	3,000.00	( 3,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	.00	451.49	5,000.00	( 4,548.51)	9.0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	9.56	665.19	18,500.00	( 17,834.81)	3.6
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	2,540.53	7,605.56	25,000.00	( 17,394.44)	30.4
01-41-61400-000 SUPPLIES STREETS	5,105.81	24,937.95	60,000.00	( 35,062.05)	41.6
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	73,406.13	110,000.00	( 36,593.87)	66.7
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	.00	1,851.03	12,000.00	( 10,148.97)	15.4
01-41-62900-000 SUPPLIES OTHER	6,628.78	12,674.71	15,000.00	( 2,325.29)	84.5
01-41-65100-000 OFFICE SUPPLIES	.00	652.77	2,000.00	( 1,347.23)	32.6
01-41-65200-000 OPERATING SUPPLIES	446.12	3,166.76	8,000.00	( 4,833.24)	39.6
01-41-65300-000 SMALL TOOLS	94.99	367.53	3,500.00	( 3,132.47)	10.5
01-41-65400-000 JANITORIAL SUPPLIES	.00	312.08	1,000.00	( 687.92)	31.2
01-41-65500-000 GASOLINE/OIL	2,848.35	22,383.11	55,000.00	( 32,616.89)	40.7
01-41-66100-000 SAFETY SUPPLIES	.00	97.44	3,500.00	( 3,402.56)	2.8
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	12,772.00	48,000.00	( 35,228.00)	26.6
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	95,000.00	( 95,000.00)	.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	8,000.00	35,000.00	( 27,000.00)	22.9
<b>TOTAL STREET DIVISION</b>	<b>98,149.91</b>	<b>630,430.39</b>	<b>1,742,013.00</b>	<b>( 1,111,582.61)</b>	<b>36.2</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,224.00	20,764.13	55,832.00	( 35,067.87)	37.2
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	5,432.33	.00	5,432.33	.0
01-46-42600-000 PAGER	.00	1,061.25	.00	1,061.25	.0
01-46-45100-000 HEALTH INSURANCE	3,135.55	15,677.66	33,767.00	( 18,089.34)	46.4
01-46-45200-000 LIFE INSURANCE	5.60	17.28	70.00	( 52.72)	24.7
01-46-51100-000 MAINTENANCE (BUILDING)	250.00	250.00	1,500.00	( 1,250.00)	16.7
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	( 500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	34.00	300.00	( 266.00)	11.3
01-46-54900-000 OTHER PROFESSIONAL SERVICES	2,850.00	4,608.89	45,000.00	( 40,391.11)	10.2
01-46-55200-000 TELEPHONE	127.47	637.72	1,600.00	( 962.28)	39.9
01-46-57100-000 UTILITIES	208.96	817.37	3,000.00	( 2,182.63)	27.3
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	1,000.00	( 1,000.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	149.98	500.00	( 350.02)	30.0
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	( 500.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	33.15	1,427.42	1,500.00	( 72.58)	95.2
01-46-65200-000 OPERATING SUPPLIES	7.19	113.56	700.00	( 586.44)	16.2
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	( 500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	79.84	100.00	( 20.16)	79.8
01-46-65500-000 GASOLINE/OIL	481.41	949.47	1,800.00	( 850.53)	52.8
01-46-92900-000 MISCELLANEOUS CHARGES	65.38	266.07	100.00	166.07	266.1
<b>TOTAL CEMETERY</b>	<b>11,388.71</b>	<b>52,286.97</b>	<b>148,269.00</b>	<b>( 95,982.03)</b>	<b>35.3</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<b>ENGINEERING</b>					
01-48-42100-000 SALARIES (FULL-TIME)	14,557.25	73,713.10	194,600.00	( 120,886.90)	37.9
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	15,920.40	38,591.00	( 22,670.60)	41.3
01-48-45200-000 LIFE INSURANCE	11.20	57.92	250.00	( 192.08)	23.2
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,500.00	( 1,500.00)	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	171.58	482.90	900.00	( 417.10)	53.7
01-48-51300-000 MAINT SERVICE (VEHICLE)	.00	485.80	1,200.00	( 714.20)	40.5
01-48-53200-000 ENGINEERING SERVICE	14,645.85	57,044.42	90,000.00	( 32,955.58)	63.4
01-48-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,200.00	( 2,200.00)	.0
01-48-55200-000 TELEPHONE	145.94	903.13	3,200.00	( 2,296.87)	28.2
01-48-55300-000 PUBLISHING	.00	.00	600.00	( 600.00)	.0
01-48-56100-000 DUES	.00	129.00	1,500.00	( 1,371.00)	8.6
01-48-56200-000 TRAVEL EXPENSES	360.98	665.37	2,500.00	( 1,834.63)	26.6
01-48-56300-000 TRAINING	.00	235.00	2,300.00	( 2,065.00)	10.2
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)	92.03	1,283.12	2,200.00	( 916.88)	58.3
01-48-65100-000 OFFICE SUPPLIES	.00	211.08	850.00	( 638.92)	24.8
01-48-65300-000 SMALL TOOLS	.00	56.73	550.00	( 493.27)	10.3
01-48-65400-000 JANITORIAL SUPPLIES	.00	.00	450.00	( 450.00)	.0
01-48-65500-000 GASOLINE & OIL	107.63	838.78	2,700.00	( 1,863.22)	31.0
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	( 100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	119.00	455.00	2,900.00	( 2,445.00)	15.7
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>33,395.54</b>	<b>152,457.64</b>	<b>369,041.00</b>	<b>( 216,583.36)</b>	<b>41.3</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	142,934.16	835,175.00	2,259,323.00	( 1,424,148.00)	37.0

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 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)	18,841.91	109,237.03	285,765.00	( 176,527.97)	38.2
01-44-45100-000 HEALTH INSURANCE	4,432.30	19,928.72	54,190.00	( 34,261.28)	36.8
01-44-45200-000 LIFE INSURANCE	22.40	115.84	351.00	( 235.16)	33.0
01-44-51300-000 MAINTENANCE (VEHICLE)	70.00	531.55	1,000.00	( 468.45)	53.2
01-44-52900-000 NUISANCE ABATEMENT	47.00	47.00	6,000.00	( 5,953.00)	.8
01-44-53400-000 MEDICAL SERVICES	173.00	173.00	.00	173.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	1,864.60	9,361.40	50,000.00	( 40,638.60)	18.7
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	.00	14,186.50	54,553.00	( 40,366.50)	26.0
01-44-54920-000 OTHER PROF SVCS - REBRANDING	4,030.59	12,607.54	40,000.00	( 27,392.46)	31.5
01-44-55200-000 TELEPHONE	63.41	529.08	1,600.00	( 1,070.92)	33.1
01-44-55300-000 PUBLISHING	.00	3,048.03	2,500.00	548.03	121.9
01-44-55400-000 PRINTING	559.02	838.64	700.00	138.64	119.8
01-44-56100-000 DUES	.00	892.00	1,700.00	( 808.00)	52.5
01-44-56200-000 TRAVEL EXPENSES	3,415.08	4,387.06	9,000.00	( 4,612.94)	48.8
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	30.00	2,453.00	5,000.00	( 2,547.00)	49.1
01-44-57100-000 UTILITIES	.00	.00	2,200.00	( 2,200.00)	.0
01-44-81200-000 SUPPLIES EQUIPMENT	.00	.00	1,000.00	( 1,000.00)	.0
01-44-65100-000 OFFICE SUPPLIES	282.95	1,123.97	2,000.00	( 876.03)	56.2
01-44-65200-000 OPERATING SUPPLIES	.00	15.70	1,000.00	( 984.30)	1.6
01-44-65500-000 AUTOMOTIVE FUEL/OIL	122.70	320.84	1,200.00	( 879.16)	26.7
01-44-87000-000 FURNITURE	.00	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	5.37	570.14	9,000.00	( 8,429.86)	6.3
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>33,940.33</b>	<b>182,211.76</b>	<b>539,159.00</b>	<b>( 356,947.24)</b>	<b>33.8</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 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	55.96	607.69	1,500.00	( 892.31)	40.5
01-61-56100-000 DUES	.00	689.00	2,000.00	( 1,311.00)	34.5
01-61-56200-000 TRAVEL EXPENSES	.00	1,698.79	2,500.00	( 803.21)	67.9
01-61-56300-000 TRAINING	95.00	95.00	3,500.00	( 3,405.00)	2.7
01-61-56500-000 PUBLICATIONS	.00	.00	100.00	( 100.00)	.0
01-61-56600-000 CONFERENCE	.00	351.32	2,000.00	( 1,648.68)	17.6
01-61-65100-000 OFFICE SUPPLIES	65.23	440.96	1,000.00	( 559.04)	44.1
01-61-65200-000 OPERATING SUPPLIES	.00	99.00	100.00	( 1.00)	99.0
01-61-83000-000 EQUIPMENT	.00	.00	1,000.00	( 1,000.00)	.0
01-61-91100-000 COMMUNITY RELATIONS	.00	426.80	2,500.00	( 2,073.20)	17.1
01-61-92900-000 MISCELLANEOUS CHARGES	.00	.00	16,000.00	( 16,000.00)	.0
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>216.19</b>	<b>4,408.56</b>	<b>35,440.00</b>	<b>( 31,033.44)</b>	<b>12.4</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	34,156.52	186,618.32	574,599.00	( 387,980.68)	32.5
TOTAL FUND EXPENDITURES	691,867.73	3,449,629.60	10,992,296.00	( 7,542,666.40)	31.4
NET REVENUE OVER EXPENDITURES	192,418.95	412,957.65	538.00	412,419.65	76757.

CITY OF ROCHELLE  
SPECIAL FUND BUDGET SUMMARY  
FOR THE 5 MONTHS ENDING MAY 31 2019

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>REVENUE BY FUND</b>					
Audit	-	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	6,474	32,299	201,500	169,201	16.03
Economic Development	-	-	-	-	0
Motor Fuel Tax	22,203	104,268	2,112,000	2,007,732	4.94
Utility Tax	45,333	238,197	437,000	198,803	54.51
Travel and Tourism	25,972	95,927	256,000	160,073	37.47
Sales Tax	109,792	456,503	1,218,000	761,497	37.48
Lighthouse Pointe TIF	510	2,690	583,252	580,562	0.46
Foreign Fire Insurance	-	142	22,300	22,158	0.64
TIF	-	-	85,021	85,021	0
Overweight Truck	5,128	19,473	40,400	20,927	48.2
Capital Improvement	419,539	551,913	6,851,900	6,299,987	8.05
Stormwater Management	215	38,161	27,100	(11,061)	140.82
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	104,125	278,043	355,100	77,057	78.3
Technology Center	125,190	617,277	1,487,500	870,224	41.5
Airport	41,674	287,157	4,577,863	4,290,706	6.27
Railroad	612,756	1,792,937	4,713,083	2,920,146	38.04
Golf Course	34,837	130,504	363,200	232,696	35.93
Health Insurance	-	-	-	-	0
Administrative Services	107,828	539,117	1,293,931	754,814	41.67
<b>Total Revenues</b>	<b>1,661,574</b>	<b>5,184,625</b>	<b>25,366,362</b>	<b>20,181,727</b>	<b>20.44</b>

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 5 MONTHS ENDING MAY 31 2019**

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>OPERATING EXPENSES</b>					
Audit	-	16,500	28,000	11,500	58.93
Insurance	21,764	135,685	317,000	181,315	42.8
Illinois Municipal Retirement	12,769	67,259	190,000	122,741	35.4
Social Security	13,533	71,166	186,000	114,835	38.26
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	26,225	104,967	343,115	238,148	30.59
Sales Tax	75,270	114,937	3,019,000	2,904,063	3.81
Lighthouse Pointe TIF	407	40,732	371,955	331,223	10.95
Foreign Fire Insurance	-	28,861	40,000	11,139	72.15
TIF	3,103	15,644	222,500	206,856	7.03
Overweight Truck	1,800	5,800	91,200	85,400	6.36
Capital Improvement	227,467	535,996	8,380,890	7,844,894	6.4
Stormwater Management	2,500	2,500	14,500	12,000	17.24
Technology Park	-	-	-	-	0
Debt Service	10,505	52,523	-	(52,523)	0
Solid Waste	72,419	312,022	1,776,468	1,464,446	17.56
Technology Center	152,429	547,709	905,287	357,578	60.5
Airport	21,756	271,839	4,652,349	4,380,510	5.84
Railroad	550,458	1,731,644	4,698,015	2,966,371	36.86
Golf Course	8,936	50,921	141,709	90,788	35.93
Health Insurance	-	-	-	-	0
Administrative Services	95,546	482,744	1,282,930	800,186	37.63
<b>Total Expenses</b>	<b>1,296,888</b>	<b>4,589,449</b>	<b>30,060,918</b>	<b>25,471,469</b>	<b>15.27</b>
<b>Revenue over Expenses</b>	<b>364,686</b>	<b>595,176</b>	<b>(4,694,566)</b>	<b>(5,289,742)</b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET - WATER FUND

May 31, 2019 and 2018

	May 31, 2019	May 31, 2018
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	30,678,475	28,456,905
Less: Accumulated Depreciation	( 8,823,807)	( 8,122,982)
Net Plant in Service	21,854,668	20,333,923
<b>CURRENT ASSETS</b>		
Cash & Investments	4,088,210	5,017,539
Customer Accounts Receivable	405,614	312,576
Other Accounts Receivable	81,594	82,822
Prepaid Expenses	9,011	8,882
Total Current Assets	4,594,429	5,421,820
<b>RESTRICTED ASSETS</b>	96,083	95,795
<b>OTHER DEBITS</b>		
Deferred Outflows of Resources	48,279	121,995
Total Other Debits	48,279	121,995
<b>TOTAL ASSETS</b>	26,593,459	25,973,533
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	19,731,384	19,429,530
Contribution in Aid of Construction (Net)	310,743	188,051
Total Equity	20,042,126	19,617,580
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	327,472	311,808
Accrued Liabilities	55,041	231,544
Total Current Liabilities	382,513	543,352
<b>Non-Current Liabilities:</b>		
Other Non-Current Liabilities	6,168,819	5,812,601
Total Non-Current Liabilities	6,168,819	5,812,601
Total Liabilities	6,551,332	6,355,952
<b>TOTAL LIABILITIES AND EQUITY</b>	26,593,459	25,973,533

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 5 Months Ending May 31, 2019 and 2018

	2019	2018	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	378,502	384,223	( 5,721)	98.5
Commercial Sales	268,062	280,273	( 12,210)	95.6
Industrial Sales	354,468	363,999	( 9,531)	97.4
Other Operating Revenues	51,275	54,193	( 2,918)	94.6
<b>Total Operating Revenues</b>	<b>1,052,307</b>	<b>1,082,687</b>	<b>( 30,380)</b>	<b>97.2</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	136,609	179,686	( 43,078)	76.0
Source of Supply - Maintenance	1,826	31,086	( 29,260)	5.9
Water Treatment - Operations	102,888	53,272	49,616	193.1
Water Treatment - Maintenance	3,642	13,156	( 9,514)	27.7
Distribution - Operations	151,072	72,986	78,086	207.0
Distribution - Maintenance	137,846	56,032	81,814	246.0
Customer Accounts	66,384	56,857	9,526	116.8
Administrative and General	112,492	120,623	( 8,131)	93.3
Depreciation	269,296	214,780	54,516	125.4
<b>Total Operating Expenses</b>	<b>982,055</b>	<b>798,479</b>	<b>183,575</b>	<b>123.0</b>
<b>Operating Income (Loss)</b>	<b>70,252</b>	<b>284,208</b>	<b>( 213,956)</b>	<b>24.7</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	4,348	2,352	1,996	184.9
Investment Income	20,433	18,577	1,856	110.0
Merchandising, Jobbing & Contract Expense	( 695)	( 399)	( 297)	( 174.4)
Interest Expense	( 50,426)	( 33,457)	( 16,968)	( 150.7)
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 26,340)</b>	<b>( 12,927)</b>	<b>( 13,413)</b>	<b>( 203.8)</b>
<b>Net Income Before Amortizations</b>	<b>43,912</b>	<b>271,280</b>	<b>( 227,368)</b>	<b>16.2</b>
<b>Net Income</b>	<b>43,912</b>	<b>271,280</b>	<b>( 227,368)</b>	<b>16.2</b>
<b>Operating Transfers In (Out)</b>	<b>( 54,532)</b>	<b>( 53,863)</b>	<b>( 668)</b>	<b>( 101.2)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>( 10,619)</b>	<b>217,417</b>	<b>( 228,036)</b>	<b>( 4.9)</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>19,743,179</b>	<b>19,218,380</b>	<b>524,798</b>	<b>102.7</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>19,732,559</b>	<b>19,435,797</b>	<b>296,762</b>	<b>101.5</b>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

May 31, 2019 and 2018

	May 31, 2019	May 31, 2018
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	42,852,763	41,643,562
Less: Accumulated Depreciation	( 24,663,753)	( 23,613,475)
Net Plant in Service	18,189,009	18,030,086
<b>CURRENT ASSETS</b>		
Cash & Investments	3,987,355	3,298,172
Customer Accounts Receivable	813,772	598,584
Other Accounts Receivable	109,963	110,093
Prepaid Expenses	20,529	19,951
Total Current Assets	4,931,619	4,026,800
<b>RESTRICTED FUNDS</b>	412,679	389,079
<b>NON-CURRENT ASSETS</b>		
Deferred Outflows of Resources	126,557	324,250
Total Non-Current Assets	126,557	324,250
<b>TOTAL ASSETS</b>	<b>23,659,864</b>	<b>22,770,216</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	15,628,853	14,742,048
Contribution in Aid of Construction (Net)	7,309,398	6,980,360
Total Equity	22,938,251	21,722,408
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	180,020	141,229
Accrued Liabilities	148,793	593,489
Total Current Liabilities	328,813	734,718
<b>Non-Current Liabilities:</b>		
Bonds Payable	281,657	313,090
Other Non-Current Liabilities	111,142	
Total Non-Current Liabilities	392,799	313,090
Total Liabilities	721,613	1,047,807
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>23,659,864</b>	<b>22,770,216</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 5 Months Ending May 31, 2019 and 2018

	2019	2018	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	475,800	484,898	( 9,098)	98.1
Commercial Sales	519,199	441,885	77,314	117.5
Industrial Sales	473,399	415,369	58,029	114.0
Other Operating Revenues	101,848	50,584	51,264	201.3
	<b>Total Operating Revenues</b>	<b>1,392,737</b>	<b>177,509</b>	<b>112.8</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	54,380	37,246	17,134	146.0
Collection - Maintenance	4,696	23,843	( 19,147)	19.7
Pumping - Operations		3,424	( 3,424)	.0
Pumping - Maintenance	3,870	5,005	( 1,134)	77.3
Treatment and Disposal - Operations	453,293	438,839	16,454	103.8
Treatment and Disposal - Maintenance	82,132	85,575	( 3,443)	96.0
Customer Accounts	73,773	59,919	13,854	123.1
Administrative and General	98,984	109,017	( 10,032)	90.8
Depreciation	444,809	443,832	977	100.2
	<b>Total Operating Expenses</b>	<b>1,204,700</b>	<b>11,238</b>	<b>100.9</b>
	<b>Operating Income (Loss)</b>	<b>188,037</b>	<b>166,271</b>	<b>188.4</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	18,921	13,142	5,779	144.0
Non Utility Income	347,314	11,392	335,921	3,048.7
Merchandising, Jobbing & Contract Income	2,349	2,264	85	103.7
Merchandising, Jobbing & Contract Expense		( 368)	368	.0
Interest Expense	( 3,038)	( 3,595)	556	( 84.5)
	<b>Total Non-Operating Revenue (Expense)</b>	<b>22,837</b>	<b>342,709</b>	<b>1,600.7</b>
	<b>Net Income Before Amortizations</b>	<b>210,874</b>	<b>508,979</b>	<b>341.4</b>
	<b>Net Income</b>	<b>210,874</b>	<b>508,979</b>	<b>341.4</b>
Operating Transfers In (Out)	( 74,337)	( 62,500)	( 11,838)	( 118.9)
	<b>Increase (Decrease) in Retained Earnings</b>	<b>148,374</b>	<b>497,142</b>	<b>435.1</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>14,988,401</b>	<b>14,598,284</b>	<b>392,117</b>	<b>102.7</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>15,633,917</b>	<b>14,744,658</b>	<b>889,259</b>	<b>108.0</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND May 31, 2019 and 2018

	May 31, 2019	May 31, 2018
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	92,335,872	90,470,872
Less: Accumulated Depreciation	( 50,757,954)	( 47,840,896)
Net Plant in Service	41,577,918	42,629,976
<b>CURRENT ASSETS</b>		
Cash & Investments	8,475,336	6,792,475
Customer Accounts Receivable	4,343,608	4,620,778
Inventory	1,153,922	1,537,268
Prepaid Expenses	101,866	97,223
Total Current Assets	14,074,732	13,047,743
<b>RESTRICTED ASSETS</b>		
	8,408,393	7,598,947
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	1,257,451	1,442,266
Deferred Outflows of Resources	370,321	956,698
Other Deferred Debits	176,330	197,292
Interdepartmental Loan Receivable	409,044	437,855
Total Non-Current Assets	2,213,147	3,034,112
<b>TOTAL ASSETS</b>	66,274,190	66,310,777
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	48,285,533	46,618,999
Total Equity	48,285,533	46,618,999
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	2,050,663	2,527,269
Accrued Liabilities	456,764	1,761,667
Total Current Liabilities	2,507,427	4,288,935
<b>Non-Current Liabilities:</b>		
Bonds Payable	14,150,983	15,378,213
Other Non-Current Liabilities	1,330,247	24,630
Total Non-Current Liabilities	15,481,230	15,402,844
Total Liabilities	17,988,657	19,691,779
<b>TOTAL LIABILITIES AND EQUITY</b>	66,274,190	66,310,777

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 5 Months Ending May 31, 2019 and 2018

	2019	2018	Variance	%
<b>OPERATING REVENUES</b>				
Residential	2,299,914	2,432,826	( 132,911)	94.5
Small General Service	2,129,387	2,254,295	( 124,908)	94.5
Large General Service	9,628,181	9,952,069	( 323,909)	96.8
Public Street Lighting	61,680	64,928	( 3,248)	95.0
Interdepartmental	251,125	256,038	( 4,913)	98.1
Forfeited Discounts	76,910	128,388	( 51,478)	59.9
Other Operating Revenues	1,101,327	1,093,358	7,968	100.7
<b>Total Operating Revenues</b>	<b>15,548,503</b>	<b>16,181,901</b>	<b>( 633,398)</b>	<b>96.1</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	8,877,333	9,432,547	( 555,214)	94.1
Generation - Operation	166,481	186,063	( 19,582)	89.5
Generation - Maintenance	456,236	339,483	116,753	134.4
Transmission - Operation	451,947	597,949	( 146,002)	75.6
Distribution - Operation	730,998	724,205	6,794	100.9
Distribution - Maintenance	346,710	294,128	52,582	117.9
Depreciation	1,242,538	1,137,761	104,776	109.2
Taxes Other Than Income Taxes	67,594	63,582	4,012	106.3
Customer Accounts	164,684	147,377	17,307	111.7
Administrative & General	1,065,213	1,016,981	48,232	104.7
<b>Total Operating Expenses</b>	<b>13,569,735</b>	<b>13,940,076</b>	<b>( 370,341)</b>	<b>97.3</b>
<b>Operating Income (Loss)</b>	<b>1,978,769</b>	<b>2,241,825</b>	<b>( 263,057)</b>	<b>88.3</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	106,821	61,101	45,720	174.8
Merchandising, Jobbing & Contract Expense	( 34,673)	( 3,957)	( 30,716)	( 876.3)
Amortization Expense	21,162	27,327	( 6,165)	77.4
Interest Expense	( 245,771)	( 253,430)	7,659	( 97.0)
Non-Operating Revenue (Expense)	( 200)	936	( 1,136)	( 21.4)
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 152,661)</b>	<b>( 168,023)</b>	<b>15,362</b>	<b>( 90.9)</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>1,826,108</b>	<b>2,073,803</b>	<b>( 247,695)</b>	<b>88.1</b>
<b>Operating Transfers In (Out)</b>	<b>( 819,429)</b>	<b>( 823,761)</b>	<b>4,332</b>	<b>( 99.5)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>1,006,679</b>	<b>1,250,042</b>	<b>( 243,363)</b>	<b>80.5</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>47,299,398</b>	<b>45,369,842</b>	<b>1,929,556</b>	<b>104.3</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>48,306,077</b>	<b>46,619,884</b>	<b>1,686,193</b>	<b>103.6</b>