

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 6 MONTHS ENDING JUNE 30 2018**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	1,047,239	1,047,239	1,951,035	903,796	53.68
Licenses and Permits	49,207	310,743	569,500	258,757	54.56
Intergovernmental Revenue	288,457	1,924,027	3,441,174	1,517,147	55.91
Fines, Forfeitures & Penalties	-	47,277	100,000	52,723	47.28
Public Charges for Services	65,274	473,682	873,230	399,548	54.24
Other Fees	1,350	40,221	22,500	(17,721)	178.76
Miscellaneous Revenues	6,394	78,034	122,400	44,366	63.75
Other Financing Sources	209,302	1,242,176	2,457,298	1,215,122	50.55
Total Revenues	1,667,223	5,163,398	9,537,137	4,373,739	54.14
OPERATING EXPENSES					
Mayor and City Council	2,781	13,554	40,150	26,596	33.76
City Manager	11,718	68,217	153,235	85,018	44.52
City Attorney	7,620	54,364	110,000	55,636	49.42
City Clerk	9,331	58,159	145,130	86,971	40.07
Police Department	439,584	1,407,371	3,212,615	1,805,244	43.81
Fire Department	351,350	1,002,604	2,250,868	1,248,264	44.54
Community Development	36,460	258,768	683,017	424,249	37.89
Engineering	18,628	142,756	297,002	154,246	48.07
Street Division	108,012	729,739	1,684,699	954,960	43.32
Cemetery Division	588	20,877	98,766	77,889	21.14
Municipal Building	84,099	372,155	777,584	405,429	47.86
Economic Development	592	6,590	14,500	7,910	45.45
Total Expenses	1,070,763	4,135,154	9,467,566	5,332,412	43.68
Revenue over Expenses	596,460	1,028,244	69,571	(958,673)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	500,947.17	500,947.19	942,933.00	(441,985.81)	53.1
01-11-31110	242,834.72	242,834.72	457,105.00	(214,270.28)	53.1
01-11-31120	202,408.37	202,408.37	380,997.00	(178,588.63)	53.1
01-11-31500	101,048.82	101,048.82	170,000.00	(68,951.18)	59.4
TOTAL TAXES	1,047,239.08	1,047,239.10	1,951,035.00	(903,795.90)	53.7
<u>LICENSES & PERMITS</u>					
01-11-32100	23,200.00	25,100.00	25,000.00	100.00	100.4
01-11-32500	.00	61,178.80	125,000.00	(63,821.20)	48.9
01-11-32510	24,575.58	142,014.04	315,000.00	(172,985.96)	45.1
01-11-32600	.00	1,811.38	2,000.00	(188.62)	90.6
01-11-33100	1,431.68	78,738.51	100,000.00	(21,261.49)	78.7
01-11-33500	.00	1,900.00	2,500.00	(600.00)	76.0
TOTAL LICENSES & PERMITS	49,207.26	310,742.73	569,500.00	(258,757.27)	54.6
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	60,659.47	504,270.56	856,873.00	(352,602.44)	58.9
01-11-34200	.00	140,822.55	149,179.00	(8,356.45)	94.3
01-11-34300	12,751.57	71,141.05	125,000.00	(53,858.95)	56.9
01-11-34400	176,641.81	994,923.33	1,900,000.00	(905,076.67)	52.4
01-11-34450	22,649.04	135,410.43	236,478.00	(101,067.57)	57.3
01-11-34762	15,755.25	77,658.64	173,644.00	(95,985.36)	44.7
TOTAL INTERGOVERNMENTAL REVENUES	288,457.14	1,924,026.56	3,441,174.00	(1,517,147.44)	55.9
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	.00	47,277.33	100,000.00	(52,722.67)	47.3
TOTAL FINES, FORFEITURES & PENALTIES	.00	47,277.33	100,000.00	(52,722.67)	47.3
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	36,022.01	210,025.60	375,000.00	(164,974.40)	56.0
01-11-36700	410.50	32,450.34	75,000.00	(42,549.66)	43.3
01-11-36800	7,424.58	43,882.48	88,230.00	(44,547.52)	49.5
01-11-36900	9,316.55	116,848.32	205,000.00	(88,151.68)	57.0
01-11-39960	12,100.00	70,675.00	130,000.00	(59,325.00)	54.4
TOTAL PUBLIC CHARGES FOR SERVICES	65,273.64	473,681.74	873,230.00	(399,548.26)	54.2
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,350.00	15,900.00	20,000.00	(4,100.00)	79.5
01-11-37650 GRAVE OPENING WINTER FEE	.00	300.00	500.00	(200.00)	60.0
01-11-37901 REIMBURSED DEVELOPER FEES	.00	23,717.59	.00	23,717.59	.0
01-11-37910 BUILDING AND ZONING FEES	.00	303.15	2,000.00	(1,696.85)	15.2
TOTAL OTHER FEES	1,350.00	40,220.74	22,500.00	17,720.74	178.8
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	2,416.33	22,206.85	25,000.00	(2,793.15)	88.8
01-11-38200 RENTAL INCOME	1,800.00	8,400.00	14,400.00	(6,000.00)	58.3
01-11-38700 LOT SALES	.00	8,400.00	15,000.00	(6,600.00)	56.0
01-11-38800 CEMETERY RECEIPTS	100.00	570.00	3,000.00	(2,430.00)	19.0
01-11-38900 MISCELLANEOUS	2,078.00	38,456.83	65,000.00	(26,543.17)	59.2
TOTAL MISCELLANEOUS REVENUE	6,394.33	78,033.68	122,400.00	(44,366.32)	63.8
OTHER FINANCING SOURCES					
01-11-39200 PROCEEDS-FIXED ASSET SALES	4,527.00	13,527.00	.00	13,527.00	.0
01-11-39910 TRANSFER FROM ELECTRIC	164,752.25	988,513.50	1,977,027.00	(988,513.50)	50.0
01-11-39920 TRANSFER FROM WATER	10,772.67	64,636.02	129,272.00	(64,635.98)	50.0
01-11-39930 TRANSF FROM WATER RECLAMATION	12,499.92	74,999.52	149,999.00	(74,999.48)	50.0
01-11-39945 RAILROAD FUND TRANSFER	5,000.00	30,000.00	60,000.00	(30,000.00)	50.0
01-11-39946 SALES TAX FUND TRANSFER	9,916.67	59,500.02	119,000.00	(59,499.98)	50.0
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	6,000.00	12,000.00	(6,000.00)	50.0
01-11-39950 SOLID WASTE TRANSFER	833.33	4,999.98	10,000.00	(5,000.02)	50.0
TOTAL OTHER FINANCING SOURCES	209,301.84	1,242,176.04	2,457,298.00	(1,215,121.96)	50.6
TOTAL FUND REVENUE	1,667,223.29	5,163,397.92	9,537,137.00	(4,373,739.08)	54.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 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	11,654.40	25,250.00	(13,595.60)	46.2
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	(100.00)	0
01-12-55400-000 PRINTING	.00	.00	200.00	(200.00)	0
01-12-56100-000 DUES	.00	583.33	1,200.00	(616.67)	48.6
01-12-56200-000 TRAVEL EXPENSES	.00	11.89	3,500.00	(3,488.11)	3
01-12-56600-000 CONFERENCE EXPENSES	595.00	707.60	5,000.00	(4,292.40)	14.2
01-12-65100-000 OFFICE SUPPLIES	243.90	355.83	900.00	(544.17)	39.5
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	0
01-12-91100-000 COMMUNITY RELATIONS	.00	241.40	1,000.00	(758.60)	24.1
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	(1,000.00)	0
 TOTAL MAYOR/CITY COUNCIL	 2,781.30	 13,554.45	 40,150.00	 (26,595.55)	 33.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 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)	7,020.54	38,346.68	.00	38,346.68	.0
01-13-42200-000 SALARIES-PART-TIME	.00	87.07	.00	87.07	.0
01-13-42300-000 SALARY EXPENSE-OVERTIME	54.70	90.32	.00	90.32	.0
01-13-45100-000 HEALTH INSURANCE	955.22	5,253.71	11,421.00	(6,167.29)	46.0
01-13-45200-000 LIFE INSURANCE	4.10	24.76	.00	24.76	.0
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	(300.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	241.00	11,400.00	(11,159.00)	2.1
01-13-55100-000 POSTAGE	144.00	2,409.17	6,000.00	(3,590.83)	40.2
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	.00	138.33	900.00	(761.67)	15.4
01-13-56200-000 TRAVEL EXPENSES	.00	858.22	6,000.00	(5,141.78)	14.3
01-13-56300-000 TRAINING	.00	(100.00)	3,000.00	(3,100.00)	(3.3)
01-13-56400-000 TUITION	.00	50.00	.00	50.00	.0
01-13-56500-000 PUBLICATIONS	112.00	112.00	300.00	(188.00)	37.3
01-13-56600-000 CONFERENCE	.00	55.00	3,500.00	(3,445.00)	1.6
01-13-65100-000 OFFICE SUPPLIES	.00	3,042.38	3,000.00	42.38	101.4
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	.0
01-13-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	1,040.00	6,824.00	15,000.00	(8,176.00)	45.5
TOTAL CITY CLERK	9,330.56	58,158.74	145,130.00	(86,971.26)	40.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>						
01-17-42100-000	SALARIES (FULL-TIME)	3,246.40	19,478.42	42,204.00	(22,725.58)	46.2
01-17-42300-000	SALARY EXPENSE-OVERTIME	.00	60.88	200.00	(139.12)	30.4
01-17-45100-000	HEALTH INSURANCE	843.52	3,539.36	7,394.00	(3,854.64)	47.9
01-17-45200-000	LIFE INSURANCE	5.84	35.04	.00	35.04	.0
01-17-51100-000	MAINTENANCE (BUILDING)	7,888.32	13,882.74	14,000.00	(117.26)	99.2
01-17-51700-000	MAINTENANCE (GROUNDS)	340.85	443.70	2,000.00	(1,556.30)	22.2
01-17-52900-000	MAINTENANCE (OTHER)	159.99	1,698.44	2,000.00	(301.56)	84.9
01-17-53600-000	JANITORIAL SERVICES	.00	3,125.00	.00	3,125.00	.0
01-17-53700-000	NETWORK ADMINISTRATION	9,172.00	55,032.00	110,064.00	(55,032.00)	50.0
01-17-54900-000	OTHER PROFESSIONAL SERVICES	3,061.60	7,016.28	30,000.00	(22,983.72)	23.4
01-17-55200-000	TELEPHONE	.00	340.03	1,500.00	(1,159.97)	22.7
01-17-56200-000	TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-17-57100-000	UTILITIES	9,937.88	35,564.46	85,000.00	(49,435.54)	41.8
01-17-57300-000	GARBAGE DISPOSAL/RECYCLING	40.50	243.00	500.00	(257.00)	48.6
01-17-57900-000	OTHER CONTRACTUAL SERVICES	.00	90.75	400.00	(309.25)	22.7
01-17-59500-000	PROPERTY TAX	.00	222.62	2,500.00	(2,277.38)	8.9
01-17-61100-000	MAINTENANCE BUILDING	.00	340.62	1,000.00	(659.38)	34.1
01-17-61700-000	MAINTENANCE (GROUNDS)	.00	276.00	500.00	(224.00)	55.2
01-17-65100-000	OFFICE SUPPLIES	1,124.29	2,965.90	4,000.00	(1,034.10)	74.2
01-17-65400-000	GENERAL SUPPLIES	433.24	2,209.37	4,000.00	(1,790.63)	55.2
01-17-82000-000	BUILDING	.00	.00	15,000.00	(15,000.00)	.0
01-17-83000-000	EQUIPMENT	.00	.00	350.00	(350.00)	.0
01-17-89000-000	OTHER IMPROVEMENTS	.00	.00	5,000.00	(5,000.00)	.0
01-17-91100-000	COMMUNITY RELATIONS	15,000.00	15,820.00	26,000.00	(10,180.00)	60.9
01-17-91400-000	SALES TAX REBATE	4,750.23	39,884.73	84,000.00	(44,115.27)	47.5
01-17-99910-000	TRANSFER AMBULANCE FUND	11,916.67	71,500.02	143,000.00	(71,499.98)	50.0
01-17-99964-000	TRANSFER ADMIN SERVICE	18,397.67	98,386.02	196,772.00	(98,385.98)	50.0
TOTAL MUNICIPAL BUILDING		84,099.00	372,155.38	777,584.00	(405,428.62)	47.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 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	7,620.00	54,280.62	110,000.00	(55,719.38)	49.4
01-18-56100-000	DUES	.00	83.33	.00	83.33	.0
TOTAL CITY ATTORNEY		<u>7,620.00</u>	<u>54,363.95</u>	<u>110,000.00</u>	<u>(55,636.05)</u>	<u>49.4</u>

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	8,832.98	51,919.18	111,500.00	(59,580.82)	46.6
01-19-45100-000 HEALTH INSURANCE	1,592.04	8,756.22	19,035.00	(10,278.78)	46.0
01-19-45200-000 LIFE INSURANCE	11.68	70.08	.00	70.08	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	(2,000.00)	0
01-19-55200-000 TELEPHONE	71.82	713.31	750.00	(36.69)	95.1
01-19-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	0
01-19-56100-000 DUES	135.50	1,056.38	8,750.00	(7,693.62)	12.1
01-19-56200-000 TRAVEL EXPENSES	10.63	969.74	2,500.00	(1,530.26)	38.8
01-19-56400-000 TUITION	.00	615.50	.00	615.50	0
01-19-56500-000 PUBLICATIONS	.00	178.07	500.00	(321.93)	35.6
01-19-56800-000 CONFERENCE EXPENSES	874.04	1,026.91	6,000.00	(4,973.09)	17.1
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	189.10	2,467.19	1,000.00	1,467.19	246.7
TOTAL CITY MANAGER	11,717.79	68,217.05	153,235.00	(85,017.95)	44.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	115,548.65	566,449.57	1,226,099.00	(659,649.43)	46.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>						
01-21-42100-000	SALARIES - REGULAR	143,092.50	833,759.30	1,836,924.00	(1,003,164.70)	45.4
01-21-42200-000	SALARIES - PART-TIME	659.50	11,407.45	31,000.00	(19,592.55)	36.8
01-21-42300-000	SALARIES - OVERTIME	12,471.05	63,683.32	195,000.00	(131,316.68)	32.7
01-21-42800-000	OIC - ON-CALL FTO	1,740.48	8,480.72	22,000.00	(13,519.28)	38.6
01-21-43000-000	CONTRIBUTION TO POLICE PENSION	242,834.72	242,834.72	557,874.00	(315,039.28)	43.5
01-21-45100-000	HEALTH INSURANCE	25,844.68	139,254.61	301,309.00	(162,054.39)	46.2
01-21-45200-000	LIFE INSURANCE	146.00	875.70	.00	875.70	.0
01-21-47100-000	UNIFORM ALLOWANCE	560.87	7,797.22	20,000.00	(12,202.78)	39.0
01-21-51200-000	MAINTENANCE - EQUIPMENT	972.39	14,557.40	40,000.00	(25,442.60)	36.4
01-21-51300-000	MAINTENANCE - VEHICLE	3,148.09	17,741.30	30,000.00	(12,258.70)	59.1
01-21-53400-000	MEDICAL SERVICES	.00	170.07	1,500.00	(1,329.93)	11.3
01-21-53700-000	DATA PROCESSING SERVICES	.00	315.95	30,000.00	(29,684.05)	1.1
01-21-54900-000	OTHER PROFESSIONAL SERVICES	285.00	583.00	4,000.00	(3,417.00)	14.8
01-21-55100-000	POSTAGE	80.27	80.27	100.00	(19.73)	80.3
01-21-55200-000	TELEPHONE	846.25	9,387.37	20,000.00	(10,612.63)	46.9
01-21-55300-000	PUBLISHING	99.88	578.08	550.00	28.08	105.1
01-21-55400-000	PRINTING	.00	1,678.42	4,100.00	(2,421.58)	40.9
01-21-56100-000	DUES	1,420.00	7,593.00	12,000.00	(4,407.00)	63.3
01-21-56200-000	TRAVEL EXPENSES	.00	1,908.72	3,000.00	(1,091.28)	63.6
01-21-56300-000	TRAINING	50.00	3,365.91	11,000.00	(7,634.09)	30.6
01-21-57100-000	UTILITIES	105.18	651.34	1,350.00	(698.66)	48.3
01-21-61200-000	MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	.0
01-21-61300-000	MAINTENANCE SUPPLIES - VEHICLE	49.98	1,650.14	1,500.00	150.14	110.0
01-21-65100-000	OFFICE SUPPLIES	54.02	2,358.24	4,500.00	(2,141.76)	52.4
01-21-65200-000	OPERATING SUPPLIES	583.89	2,761.38	17,000.00	(14,238.62)	16.2
01-21-65500-000	AUTOMOBILE FUEL/OIL	3,225.20	21,846.85	40,000.00	(18,153.15)	54.6
01-21-65800-000	PRISONER SUPPLIES	241.35	661.78	2,000.00	(1,338.22)	33.1
01-21-66200-000	K9 SUPPLIES	168.79	1,012.02	5,000.00	(3,987.98)	20.2
01-21-83000-000	CAPITAL OUTLAY - EQUIPMENT	.00	(1,112.25)	9,408.00	(10,520.25)	(11.8)
01-21-84000-000	CAPITAL OUTLAY - VEHICLES	.00	(796.00)	.00	(796.00)	.0
01-21-91700-000	INVESTIGATIONS	50.00	726.86	3,000.00	(2,273.14)	24.2
01-21-91710-000	DRUG INVESTIGATIONS	.00	3,117.48	5,000.00	(1,882.52)	62.4
01-21-92400-000	DUI	854.00	8,440.85	3,000.00	5,440.85	281.4
TOTAL POLICE DEPARTMENT		439,584.09	1,407,371.22	3,212,615.00	(1,805,243.78)	43.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	85,558.34	493,515.40	1,103,186.00	(609,670.60)	44.7
01-22-42200-000 SALARIES - PART-TIME	9,391.50	43,103.00	75,000.00	(31,897.00)	57.5
01-22-42300-000 SALARY EXPENSE - OVERTIME	24,554.48	87,822.34	182,274.00	(94,451.66)	48.2
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	202,408.37	202,408.37	464,988.00	(262,579.63)	43.5
01-22-45100-000 HEALTH INSURANCE	17,850.96	98,180.28	224,770.00	(126,589.72)	43.7
01-22-45200-000 LIFE INSURANCE	75.92	455.52	.00	455.52	.0
01-22-47100-000 UNIFORM ALLOWANCE	3,041.46	4,525.84	12,000.00	(7,474.16)	37.7
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.50	790.57	9,000.00	(8,209.43)	8.8
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	837.75	4,636.98	12,500.00	(7,863.02)	37.1
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	391.60	7,129.93	10,000.00	(2,870.07)	71.3
01-22-53400-000 MEDICAL SERVICES	405.00	1,515.00	7,800.00	(6,285.00)	19.4
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,188.23	17,295.79	40,000.00	(22,704.21)	43.2
01-22-55100-000 POSTAGE	21.08	54.03	500.00	(445.97)	10.8
01-22-55200-000 TELEPHONE	280.57	2,779.69	8,000.00	(5,220.31)	34.8
01-22-55400-000 PRINTING	.00	160.52	500.00	(339.48)	32.1
01-22-56100-000 DUES	.00	500.00	1,500.00	(1,000.00)	33.3
01-22-56200-000 TRAVEL EXPENSES	.00	528.69	2,500.00	(1,971.31)	21.2
01-22-56300-000 TRAINING	.00	1,899.00	6,000.00	(4,101.00)	31.7
01-22-56400-000 TUITION REIMBURSEMENT	.00	1,061.72	2,500.00	(1,438.28)	42.5
01-22-56500-000 PUBLICATIONS	.00	69.00	850.00	(781.00)	8.1
01-22-57100-000 UTILITIES	1,361.48	6,193.62	17,000.00	(10,806.38)	36.4
01-22-81100-000 MAINTENANCE SUPPLIES -BUILDING	135.59	1,473.34	4,000.00	(2,526.66)	36.8
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	2,062.12	5,000.00	(2,937.88)	41.2
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	714.49	2,390.78	5,000.00	(2,609.22)	47.8
01-22-65100-000 OFFICE SUPPLIES	.00	436.77	2,500.00	(2,063.23)	17.5
01-22-65200-000 OPERATING SUPPLIES	835.42	7,546.96	15,000.00	(7,453.04)	50.3
01-22-65400-000 JANITORIAL SUPPLIES	217.51	1,684.10	4,500.00	(2,815.90)	37.4
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,039.51	5,286.46	12,000.00	(6,713.54)	44.1
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	3,161.17	13,000.00	(9,838.83)	24.3
01-22-91100-000 COMMUNITY RELATIONS	.00	237.36	1,000.00	(762.64)	23.7
TOTAL FIRE DEPARTMENT	351,349.76	1,002,603.95	2,250,868.00	(1,248,264.05)	44.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	790,933.85	2,409,975.17	5,463,483.00	(3,053,507.83)	44.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	53,801.30	324,112.16	704,100.00	(379,987.84)	46.0
01-41-42200-000 SALARIES (PART-TIME)	.00	.00	8,000.00	(8,000.00)	.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	1,834.99	27,573.15	60,000.00	(32,426.85)	46.0
01-41-42600-000 SALARIES-PAGER PAY	1,137.00	10,218.00	19,500.00	(9,282.00)	52.4
01-41-45100-000 HEALTH INSURANCE	13,074.84	73,105.65	137,799.00	(64,693.35)	53.1
01-41-45200-000 LIFE INSURANCE	58.40	350.40	.00	350.40	.0
01-41-47100-000 UNIFORM ALLOWANCE	839.68	1,568.20	1,000.00	568.20	156.8
01-41-47300-000 CLOTHING ACQUISITION	327.96	673.86	2,500.00	(1,826.14)	27.0
01-41-51100-000 MAINTENANCE (BUILDING)	250.00	2,375.00	2,500.00	(125.00)	95.0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	750.12	5,629.71	15,000.00	(9,370.29)	37.5
01-41-51300-000 MAINT SERVICE-VEHICLE	1,236.49	10,688.48	30,000.00	(19,311.52)	35.6
01-41-51400-000 MAINTENANCE STREET	.00	1,976.00	30,000.00	(28,024.00)	6.6
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	688.50	3,000.00	(2,311.50)	23.0
01-41-52900-000 MAINTENANCE OTHER	.00	11,720.60	20,000.00	(8,279.40)	58.6
01-41-53600-000 JANITORIAL SERVICES	286.23	1,210.19	2,000.00	(789.81)	60.5
01-41-54900-000 OTHER PROFESSIONAL SERVICES	345.00	6,661.61	30,000.00	(23,338.39)	22.2
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-41-55200-000 TELEPHONE	179.82	1,716.84	5,000.00	(3,283.16)	34.3
01-41-55300-000 PUBLISHING	.00	112.00	300.00	(188.00)	37.3
01-41-56200-000 TRAVEL EXPENSES	(411.70)	658.33	1,200.00	(541.67)	54.9
01-41-56300-000 TRAINING	.00	2,215.00	3,500.00	(1,285.00)	63.3
01-41-57100-000 UTILITIES	682.35	5,841.40	14,000.00	(8,158.60)	41.7
01-41-57200-000 STREET LIGHTING	12,333.23	79,172.33	169,000.00	(89,827.67)	46.9
01-41-59400-000 LEASE OR RENTALS	.00	2,500.00	3,000.00	(500.00)	83.3
01-41-61100-000 MAINTENANCE BUILDING	.00	1,313.15	5,000.00	(3,686.85)	26.3
01-41-61200-000 MAINTENANCE (EQUIPMENT)	1,407.30	4,970.48	18,500.00	(13,529.52)	26.9
01-41-61300-000 MAINT SUPPLIES-VEHICLE	821.07	10,726.39	25,000.00	(14,273.61)	42.9
01-41-61400-000 SUPPLIES STREETS	6,224.02	17,924.24	60,000.00	(42,075.76)	29.9
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	54,945.28	110,000.00	(55,054.72)	50.0
01-41-61700-000 MAINT SUPPLIES-GROUNDS	941.65	1,475.69	12,000.00	(10,524.31)	12.3
01-41-62900-000 SUPPLIES OTHER	609.62	6,207.01	15,000.00	(8,792.99)	41.4
01-41-65100-000 OFFICE SUPPLIES	161.97	1,722.94	2,000.00	(277.06)	86.2
01-41-65200-000 OPERATING SUPPLIES	363.96	2,602.28	8,000.00	(5,397.72)	32.5
01-41-65300-000 SMALL TOOLS	.00	149.88	3,200.00	(3,050.12)	4.7
01-41-65400-000 JANITORIAL SUPPLIES	.00	528.06	1,000.00	(473.94)	52.6
01-41-65500-000 GASOLINE/OIL	2,728.42	23,814.92	55,000.00	(31,185.08)	43.3
01-41-66100-000 SAFETY SUPPLIES	.00	936.74	3,500.00	(2,563.26)	26.8
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	3,800.00	25,068.44	50,000.00	(24,931.56)	50.1
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	30,000.00	(30,000.00)	.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	4,228.00	6,588.00	25,000.00	(18,412.00)	26.4
TOTAL STREET DIVISION	108,011.72	729,738.91	1,684,699.00	(954,960.09)	43.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 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	4.10	24.74	.00	24.74	.0
01-46-47100-000 UNIFORM ALLOWANCE	.00	38.88	.00	38.88	.0
01-46-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,500.00	(1,500.00)	.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	70.75	300.00	(229.25)	23.6
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	9,710.02	45,000.00	(35,289.98)	21.6
01-46-55200-000 TELEPHONE	163.42	817.37	1,500.00	(682.63)	54.5
01-46-57100-000 UTILITIES	149.71	1,044.62	3,250.00	(2,205.38)	32.1
01-46-61100-000 MAINTENANCE BUILDING	.00	20.89	1,000.00	(979.11)	2.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	131.35	186.88	500.00	(313.12)	37.4
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	578.85	1,500.00	(921.15)	38.6
01-46-65200-000 OPERATING SUPPLIES	.00	548.41	500.00	48.41	109.7
01-46-65300-000 SMALL TOOLS	.00	139.95	500.00	(360.05)	28.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	33.51	100.00	(66.49)	33.5
01-46-65500-000 GASOLINE/OIL	139.64	890.07	1,200.00	(309.93)	74.2
01-46-66100-000 SAFETY SUPPLIES	.00	.00	250.00	(250.00)	.0
 TOTAL CEMETERY	 588.22	 20,876.77	 98,766.00	 (77,889.23)	 21.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	14,133.80	84,981.36	183,733.00	(98,751.64)	46.3
01-48-45100-000 HEALTH INSURANCE	3,184.08	17,512.44	38,069.00	(20,556.56)	46.0
01-48-45200-000 LIFE INSURANCE	11.68	70.08	.00	70.08	0
01-48-51100-000 MAINTENANCE (BUILDING)	.00	158.27	1,500.00	(1,341.73)	10.6
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	900.00	(900.00)	0
01-48-51300-000 MAINT SERVICE (VEHICLE)	91.23	968.06	750.00	218.06	129.1
01-48-53200-000 ENGINEERING SERVICE	.00	28,553.49	16,000.00	12,553.49	178.5
01-48-54900-000 OTHER PROFESSIONAL SERVICES	141.25	493.35	2,800.00	(2,306.65)	17.6
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	0
01-48-55200-000 TELEPHONE	165.09	1,181.19	3,400.00	(2,218.81)	34.7
01-48-55300-000 PUBLISHING	.00	364.00	150.00	214.00	242.7
01-48-56100-000 DUES	.00	486.33	1,850.00	(1,363.67)	26.3
01-48-56200-000 TRAVEL EXPENSES	.00	1,040.54	3,300.00	(2,259.46)	31.5
01-48-56300-000 TRAINING	.00	280.00	2,600.00	(2,320.00)	10.8
01-48-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	0
01-48-57100-000 UTILITIES	335.76	2,193.79	5,500.00	(3,306.21)	39.9
01-48-61200-000 SUPPLIES (EQUIPMENT)	358.68	534.11	2,700.00	(2,165.89)	19.8
01-48-65100-000 OFFICE SUPPLIES	10.85	359.32	950.00	(590.68)	37.8
01-48-65300-000 SMALL TOOLS	28.58	398.56	500.00	(101.44)	79.7
01-48-65400-000 JANITORIAL SUPPLIES	.00	343.21	600.00	(256.79)	57.2
01-48-65500-000 GASOLINE & OIL	167.28	1,161.78	3,400.00	(2,238.22)	34.2
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	(100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	1,876.00	3,200.00	(1,524.00)	52.4
01-48-82000-000 BUILDING	.00	.00	1,500.00	(1,500.00)	.0
01-48-83000-000 EQUIPMENT	.00	.00	22,000.00	(22,000.00)	.0
01-48-87000-000 FURNITURE	.00	.00	1,000.00	(1,000.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	100.00	(100.00)	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	(100.00)	.0
TOTAL ENGINEERING	18,628.28	142,755.88	297,002.00	(154,246.12)	48.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	127,228.22	893,371.56	2,080,467.00	(1,187,095.44)	42.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 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	145,114.68	312,590.00	(167,475.34)	46.4
01-44-45100-000 HEALTH INSURANCE	4,318.62	23,752.41	51,833.00	(27,880.59)	46.0
01-44-45200-000 LIFE INSURANCE	29.20	175.20	.00	175.20	0
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	558.04	1,500.00	(941.96)	37.2
01-44-52900-000 NUISANCE ABATEMENT	94.00	191.00	4,600.00	(4,409.00)	4.2
01-44-53400-000 MEDICAL SERVICES	.00	.00	100.00	(100.00)	0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	2,550.00	63,000.00	(60,450.00)	4.1
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	6,997.00	71,195.93	173,644.00	(102,448.07)	41.0
01-44-54920-000 OTHER PROF SVCS - REBRANDING	.00	500.00	40,000.00	(39,500.00)	1.3
01-44-55100-000 POSTAGE	.00	.00	300.00	(300.00)	0
01-44-55200-000 TELEPHONE	152.43	616.92	1,500.00	(883.08)	41.1
01-44-55300-000 PUBLISHING	.00	1,504.30	2,500.00	(995.70)	60.2
01-44-55400-000 PRINTING	65.22	266.19	800.00	(533.81)	33.3
01-44-56100-000 DUES	.00	899.30	1,450.00	(550.70)	62.0
01-44-56200-000 TRAVEL EXPENSES	66.74	3,394.99	3,000.00	394.99	113.2
01-44-56300-000 TRAINING	.00	199.00	5,000.00	(4,801.00)	4.0
01-44-56500-000 PUBLICATIONS	.00	39.20	300.00	(260.80)	13.1
01-44-56600-000 CONFERENCE EXPENSES	.00	2,377.00	3,000.00	(623.00)	79.2
01-44-57100-000 UTILITIES	210.20	741.92	1,300.00	(558.08)	57.1
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-44-65100-000 OFFICE SUPPLIES	.00	956.91	2,000.00	(1,043.09)	47.9
01-44-65200-000 OPERATING SUPPLIES	63.49	664.99	600.00	64.99	110.8
01-44-65500-000 AUTOMOTIVE FUEL/OIL	121.28	572.04	1,200.00	(627.96)	47.7
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	5,000.00	(5,000.00)	.0
01-44-89000-000 CAPITAL OUTLAY - OTHER	108.40	270.84	5,000.00	(4,729.16)	5.4
01-44-91100-000 PUBLIC RELATIONS	47.42	2,227.36	2,000.00	227.36	111.4
TOTAL COMMUNITY DEVELOPMENT	36,459.78	256,768.20	683,017.00	(424,248.80)	37.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-45200-000 LIFE INSURANCE	11.68	70.08	.00	70.08	.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	53.39	412.93	1,500.00	(1,087.07)	27.5
01-61-56100-000 DUES	.00	920.00	750.00	170.00	122.7
01-61-56200-000 TRAVEL EXPENSES	292.94	877.42	2,500.00	(1,622.58)	35.1
01-61-56300-000 TRAINING	.00	1,275.00	1,000.00	275.00	127.5
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	56.22	639.89	1,000.00	(360.31)	64.0
01-61-65200-000 OPERATING SUPPLIES	.00	33.00	.00	33.00	.0
01-61-83000-000 EQUIPMENT	.00	.00	1,500.00	(1,500.00)	.0
01-61-91100-000 COMMUNITY RELATIONS	178.26	840.63	1,000.00	(159.37)	84.1
01-61-92900-000 MISCELLANEOUS CHARGES	.00	186.30	1,000.00	(813.70)	18.6
TOTAL ECONOMIC DEVELOPMENT	592.49	6,569.59	14,500.00	(7,910.41)	45.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	37,052.27	265,357.79	697,517.00	(432,159.21)	38.0
TOTAL FUND EXPENDITURES	1,070,762.99	4,135,154.09	9,467,566.00	(5,332,411.91)	43.7
NET REVENUE OVER EXPENDITURES	596,460.30	1,028,243.83	69,571.00	958,672.83	1478.0

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 6 MONTHS ENDING JUNE 30 2018

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	7,504	7,541	14,156	6,615	53.27
Insurance	122,547	122,547	230,660	108,113	53.13
Illinois Municipal Retirement	94,674	94,674	228,656	133,982	41.4
Social Security	117,965	117,965	222,050	104,085	53.13
Ambulance	12,026	71,969	143,000	71,031	50.33
Economic Development	-	-	-	-	0
Motor Fuel Tax	20,678	124,288	2,110,000	1,985,712	5.89
Utility Tax	40,350	217,281	451,200	233,919	48.16
Travel and Tourism	23,994	104,353	243,168	138,815	42.91
Sales Tax	88,815	509,238	997,000	487,762	51.08
Lighthouse Pointe TIF	335,058	336,463	563,976	227,513	59.66
Foreign Fire Insurance	-	-	21,025	21,025	0
TIF	30,932	30,932	71,758	40,826	43.11
Overweight Truck	5,080	16,534	50,050	33,516	33.04
Capital Improvement	266	199,665	5,976,688	5,777,023	3.34
Stormwater Management	180	3,446	24,100	20,654	14.3
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	31,674	318,148	652,393	334,245	48.77
Technology Center	116,700	673,350	1,418,200	744,850	47.48
Airport	56,327	249,906	1,800,421	1,550,515	13.88
Railroad	174,304	801,176	7,919,583	7,118,407	10.12
Golf Course	39,548	175,575	372,000	196,425	47.2
Health Insurance	-	-	-	-	0
Administrative Services	52,485	314,954	629,818	314,864	50.01
Total Revenues	1,371,106	4,490,006	24,139,902	19,649,896	18.6

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 6 MONTHS ENDING JUNE 30 2018

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	2,250	22,500	28,000	5,500	80.36
Insurance	21,316	162,552	342,000	179,448	47.53
Illinois Municipal Retirement	16,968	108,063	216,000	107,937	50.03
Social Security	14,829	93,513	223,000	129,487	41.93
Ambulance	-	-	-	-	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	-	2,400,000	2,400,000	0
Utility Tax	-	-	1,205,000	1,205,000	0
Travel and Tourism	19,771	139,052	313,016	173,964	44.42
Sales Tax	9,917	59,500	2,192,000	2,132,500	2.71
Lighthouse Pointe TIF	1,315	44,575	371,099	326,524	12.01
Foreign Fire Insurance	-	-	30,500	30,500	0
TIF	2,393	3,787	15,000	11,214	25.24
Overweight Truck	1,400	6,875	93,600	86,725	7.34
Capital Improvement	57,295	259,172	5,876,938	5,617,766	4.41
Stormwater Management	107	2,607	19,500	16,893	13.37
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	31,959	163,470	371,373	207,903	44.02
Technology Center	47,578	453,957	744,645	290,688	60.96
Airport	42,109	190,615	1,807,778	1,617,163	10.54
Railroad	65,214	561,163	8,614,539	8,053,376	6.51
Golf Course	9,003	56,301	140,432	84,131	40.09
Health Insurance	-	-	-	-	0
Administrative Services	59,158	288,675	618,449	329,774	46.68
Total Expenses	402,581	2,616,376	25,622,869	23,006,493	10.21
Revenue over Expenses	968,526	1,873,630	(1,482,967)	(3,356,597)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND

June 30, 2018 and 2017

	June 30, 2018	June 30, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	28,476,618	26,001,580
Less Accumulated Depreciation	(8,165,938)	(7,637,038)
Net Plant in Service	20,310,680	18,364,542
CURRENT ASSETS		
Cash & Investments	5,116,753	3,734,658
Customer Accounts Receivable	994,612	322,005
Other Accounts Receivable	82,822	72,096
Inventory		
Prepaid Expenses	7,613	10,753
Total Current Assets	6,201,800	4,139,511
RESTRICTED ASSETS	95,818	
OTHER DEBITS		
Unamortized Loss		
Deferred Outflows of Resources	121,995	83,487
Total Other Debits	121,995	83,487
TOTAL ASSETS	26,730,294	22,587,541
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	19,485,580	19,057,159
Contribution in Aid of Construction (Net)	188,051	183,688
Total Equity	19,673,630	19,240,847
LIABILITIES		
Current Liabilities		
Accounts Payable	180,008	111,868
Accrued Liabilities	231,544	224,826
Total Current Liabilities	411,552	336,694
Non-Current Liabilities		
Note Payable - Associated Company		
Other Non-Current Liabilities	6,645,112	3,010,000
Total Non-Current Liabilities	6,645,112	3,010,000
Total Liabilities	7,056,663	3,346,694
TOTAL LIABILITIES AND EQUITY	26,730,294	22,587,541

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 6 Months Ending June 30, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential Sales	467,151	445,817	21,333	104.8
Commercial Sales	348,422	341,508	6,914	102.0
Industrial Sales	438,349	385,219	51,130	113.3
Interdepartmental Sales				.0
Other Operating Revenues	64,285	60,477	3,808	106.3
Total Operating Revenues	1,316,206	1,233,021	83,186	106.8
OPERATING EXPENSES				
Source of Supply - Operations	211,366	132,344	79,022	159.7
Source of Supply - Maintenance	30,606	14,651	15,955	208.9
Water Treatment - Operations	58,256	83,426	(25,170)	69.8
Water Treatment - Maintenance	13,849	33,865	(20,015)	40.9
Distribution - Operations	98,229	47,178	51,053	208.2
Distribution - Maintenance	81,537	91,063	(9,526)	89.5
Customer Accounts	72,962	63,267	9,695	115.3
Administrative and General	143,585	95,420	48,145	150.5
Depreciation	257,736	244,308	13,428	105.5
Indirect Transfers to Municipality				.0
Total Operating Expenses	968,106	805,519	162,587	120.2
Operating Income (Loss)	348,100	427,501	(79,401)	81.4
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	2,352	630	1,722	373.3
Investment Income	22,844	1,147	21,697	1,992.1
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(494)	(359)	(134)	(137.4)
Interest Expense	(33,456)	(21)	(33,437)	(160,621.9)
Total Non-Operating Revenue (Expense)	(8,756)	1,396	(10,152)	(627.0)
Net Income Before Amortizations	339,345	428,898	(89,553)	79.1
Amortization of Contributions in Aid of Construction				.0
Net Income	339,345	428,898	(89,553)	79.1
Operating Transfers In (Out)	(64,636)	(53,679)	(10,957)	(120.4)
Interfund Transfer WWR Loan Forgiveness				.0
Increase (Decrease) in Retained Earnings	274,709	375,219	(100,510)	73.2
RETAINED EARNINGS - Beginning of Period	19,218,380	18,681,940	536,440	102.9
RETAINED EARNINGS - END OF PERIOD	19,493,089	19,057,159	435,930	102.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

June 30, 2018 and 2017

	June 30, 2018	June 30, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	41,753,667	41,305,030
Less Accumulated Depreciation	(23,702,728)	(22,590,207)
Net Plant in Service	18,050,939	18,714,822
CURRENT ASSETS		
Cash & Investments	3,331,313	2,219,408
Customer Accounts Receivable	643,172	734,958
Other Accounts Receivable	110,277	97,532
Inventory	1,812	3,480
Prepaid Expenses	17,101	27,242
Total Current Assets	4,103,475	3,082,620
RESTRICTED FUNDS	389,373	496,740
NON-CURRENT ASSETS		
Unamortized Loss		
Deferred Outflows of Resources	324,250	221,900
Note Receivable - Associated Company		
Total Non-Current Assets	324,250	221,900
TOTAL ASSETS	22,868,037	22,516,083
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,789,697	14,321,673
Contribution in Aid of Construction (Net)	6,980,360	6,968,765
Total Equity	21,770,057	21,290,438
LIABILITIES		
Current Liabilities:		
Accounts Payable	191,401	292,010
Accrued Liabilities	593,489	589,886
Total Current Liabilities	784,890	881,896
Non-Current Liabilities:		
Bonds Payable	313,090	343,750
Unamortized Premium on Long-Term Debt		
Other Non-Current Liabilities		
Total Non-Current Liabilities	313,090	343,750
Total Liabilities	1,097,980	1,225,646
TOTAL LIABILITIES AND EQUITY	22,868,037	22,516,083

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 6 Months Ending June 30, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential Sales	588,789	588,108	683	100.1
Commercial Sales	537,770	586,323	(48,554)	91.7
Industrial Sales	527,276	491,490	35,786	107.3
Interdepartmental Sales				.0
Other Operating Revenues	57,960	57,412	548	101.0
Total Operating Revenues	1,711,795	1,723,331	(11,536)	99.3
OPERATING EXPENSES				
Collection - Operations	43,208	61,436	(18,230)	70.3
Collection - Maintenance	28,141	46,062	(17,921)	61.1
Pumping - Operations	3,424	303	3,121	1,129.3
Pumping - Maintenance	5,697	5,739	(42)	99.3
Treatment and Disposal - Operations	536,877	495,849	41,028	108.3
Treatment and Disposal - Maintenance	101,501	81,443	20,058	124.6
Customer Accounts	71,854	69,588	2,266	103.3
Administrative and General	143,239	94,297	48,942	151.9
Depreciation	533,085	486,733	46,351	109.5
Total Operating Expenses	1,467,023	1,341,450	125,573	109.4
Operating Income (Loss)	244,773	381,881	(137,109)	64.1
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	16,360	3,669	12,691	445.9
Non Utility Income	11,392		11,392	.0
Merchandising, Jobbing & Contract Income	3,177	4,296	(1,119)	74.0
Merchandising, Jobbing & Contract Expense	(368)	(843)	475	(43.6)
Amortization Expense				.0
Interest Expense	(4,311)	(6,211)	1,899	(69.4)
Total Non-Operating Revenue (Expense)	26,250	911	25,339	2,882.2
Net Income Before Amortizations	271,023	382,792	(111,770)	70.6
Amortization of Contributions in Aid of Construction				.0
Net Income	271,023	382,792	(111,770)	70.6
Operating Transfers In (Out)	(75,000)	(61,491)	(13,508)	(122.0)
Interfund transfer W/WR loan forgiveness				.0
Increase (Decrease) in Retained Earnings	196,023	321,301	(125,278)	61.0
RETAINED EARNINGS - Beginning of Period	14,596,284	14,000,372	595,912	104.3
RETAINED EARNINGS - END OF PERIOD	14,792,307	14,321,673	470,635	103.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND June 30, 2018 and 2017

	June 30, 2018	June 30, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	90,651,457	86,783,340
Less: Accumulated Depreciation	(48,218,076)	(45,196,746)
Net Plant in Service	42,433,382	41,588,594
CURRENT ASSETS		
Cash & Investments	6,176,283	6,778,475
Customer Accounts Receivable	4,761,701	4,944,639
Other Accounts Receivable		
Inventory	1,304,144	1,718,545
Prepaid Expenses	91,840	253,935
Total Current Assets	12,333,969	13,695,594
RESTRICTED ASSETS	7,721,996	7,230,099
NON-CURRENT ASSETS		
Unamortized Loss	1,397,893	1,653,201
Deferred Outflows of Resources	956,698	654,716
Other Deferred Debits	197,292	212,089
Interdepartmental Loan Receivable	433,739	483,128
Total Non-Current Assets	2,985,622	3,003,135
TOTAL ASSETS	65,474,969	65,515,422
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	46,692,552	45,206,021
Total Equity	46,692,552	45,206,021
LIABILITIES		
Current Liabilities		
Accounts Payable	2,148,725	2,746,394
Accrued Liabilities	1,761,667	1,775,772
Total Current Liabilities	3,910,391	4,522,166
Non-Current Liabilities		
Bonds Payable	14,847,395	15,534,626
Other Non-Current Liabilities	24,830	252,610
Total Non-Current Liabilities	14,872,026	15,787,236
Total Liabilities	18,782,417	20,309,401
TOTAL LIABILITIES AND EQUITY	65,474,969	65,515,422

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 6 Months Ending June 30, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential	3,022,811	2,848,703	174,108	106.1
Small General Service	2,694,902	2,738,475	(43,573)	98.4
Large General Service	11,844,004	11,948,974	(104,970)	99.1
Public Street Lighting	76,934	78,557	(1,623)	97.9
Interdepartmental	317,558	278,383	39,175	114.1
Forfeited Discounts	142,254	135,546	6,709	105.0
Other Operating Revenues	1,300,978	1,058,233	242,745	122.9
Total Operating Revenues	19,399,442	19,086,870	312,572	101.6
OPERATING EXPENSES				
Purchased Power	11,194,885	11,248,196	(53,311)	99.5
Generation - Operation	222,229	256,044	(33,814)	86.8
Generation - Maintenance	377,519	852,874	(475,355)	44.3
Transmission - Operation	719,883	722,631	(2,747)	99.6
Distribution - Operation	973,143	806,037	167,106	120.7
Distribution - Maintenance	387,845	372,450	15,395	104.1
Depreciation	1,527,527	1,377,807	149,720	110.9
Taxes Other Than Income Taxes	76,774	81,323	(4,550)	94.4
Customer Accounts	167,874	123,313	44,561	136.1
Administrative & General	1,232,023	1,413,252	(181,229)	87.2
Indirect Transfers to Municipality				.0
Total Operating Expenses	16,879,702	17,253,926	(374,224)	97.6
Operating Income (Loss)	2,519,740	1,832,944	686,796	137.5
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	74,780	18,666	56,114	400.6
Merchandising, Jobbing & Contract Income		(1,559)	1,559	.0
Merchandising, Jobbing & Contract Expense	(12,571)	(8,757)	(3,814)	(143.6)
Amortization Expense	32,792	32,792		100.0
Interest Expense	(304,106)	(309,906)	5,800	(98.1)
Non-Operating Revenue (Expense)	936	7,030	(6,093)	13.3
Total Non-Operating Revenue (Expense)	(208,169)	(261,734)	53,566	(79.5)
Increase (Decrease) in Retained Earnings Before Operating Transfers	2,311,571	1,571,210	740,361	147.1
Operating Transfers In (Out)	(988,514)	(951,235)	(37,278)	(103.9)
Increase (Decrease) in Retained Earnings	1,323,058	619,975	703,083	213.4
RETAINED EARNINGS - Beginning of Period	45,370,380	44,595,913	774,467	101.7
RETAINED EARNINGS - END OF PERIOD	46,693,437	45,215,888	1,477,550	103.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – NETWORK ADMIN June 30, 2018 and 2017

	June 30, 2018	June 30, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	25,578	3,739,290
Tech Center Building		428
Less Accumulated Depreciation		(2,944,525)
	25,578	795,193
Net Plant in Service		795,193
NON CURRENT ASSETS		
Deferred Outflows of Resources		72,502
	72,502	72,502
Total Non Current Assets		72,502
CURRENT ASSETS		
Cash & Investments	(34,883)	(957,370)
Customer Accounts Receivable	67,981	64,617
Miscellaneous Accounts Receivable		130
Prepaid Expenses	22,659	10,306
Inventory		
	55,758	(882,317)
Total Current Assets		(882,317)
TOTAL ASSETS	81,336	(14,622)
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	84,932	(771,258)
Revenue over Expenditures	(40,268)	(5,468)
Contribution in Aid of Construction (Net)		352,922
	44,664	(423,803)
Total Equity		(423,803)
LIABILITIES		
Current Liabilities:		
Accounts Payable	33,702	26,137
Accrued Liabilities	2,970	197,480
Other Liabilities		
	36,672	223,627
Total Current Liabilities		223,627
Non-Current Liabilities:		
Interdepartmental Loan Payable		185,554
	185,554	185,554
Total Non-Current Liabilities		185,554
Total Liabilities	36,672	409,181
TOTAL LIABILITIES AND EQUITY	81,336	(14,622)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 6 Months Ending June 30, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Network Administration Fees	173,973	228,883	(54,910)	76.0
VOIP Services		468	(468)	.0
Misc Revenues				.0
Network and Hardware Support				.0
Data Services		2,874	(2,874)	.0
Fiber Internet Access		59,255	(59,255)	.0
Dial-up Internet Access		4,864	(4,864)	.0
Wireless Internet Access		2,907	(2,907)	.0
Network Internet Access		10,198	(10,198)	.0
Web Site Host		3,122	(3,122)	.0
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes		1,079	(1,079)	.0
Forfeited Discounts		1,380	(1,380)	.0
Total Operating Revenues	173,973	315,029	(141,056)	55.2
OPERATING EXPENSES				
Personnel	56,782	99,310	(42,528)	57.2
Insurance Benefits	17,351	22,245	(4,894)	78.0
Pension & Other Benefits	8,927	18,818	(9,891)	47.4
Contractual Services- Maintenance				0
Contractual Services- Professional	22,954	56,737	(33,784)	40.5
Contractual Services- Communications	68,335	68,974	(639)	99.1
Contractual Services- Professional Development	2,115	1,588	526	133.1
Service Charges	6,090	7,538	(1,447)	80.8
Commodities - Maintenance Supplies		26	(26)	0
Commodities - General Supplies	31,687	7,934	23,753	399.4
Other Expenditures		(311)	311	0
Depreciation		37,545	(37,545)	.0
Transfer to Administrative Services				.0
Total Operating Expenses	214,241	320,405	(106,164)	66.9
Operating Income (Loss)	(40,268)	(5,376)	(34,892)	(749.0)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				0
Merchandising, Jobbing, & Contract Expense		(92)	92	0
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense				.0
Total Non-Operating Revenue (Expense)		(92)	92	.0
Increase (Decrease) in Retained Earnings	(40,268)	(5,468)	(34,800)	(738.5)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 6 Months Ending June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>84,932</u>	<u>(771,258)</u>	<u>856,189</u>	<u>11.0</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>44,664</u></u>	<u><u>(776,725)</u></u>	<u><u>821,389</u></u>	<u><u>5.8</u></u>