

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 8 MONTHS ENDING AUGUST 31 2018**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	63,034	1,159,533	1,951,035	791,502	59.43
Licenses and Permits	41,119	413,900	569,500	155,600	72.68
Intergovernmental Revenue	295,611	2,535,516	3,441,174	905,658	73.68
Fines, Forfeitures & Penalties	13,176	70,114	100,000	29,886	70.11
Public Charges for Services	81,151	633,443	873,230	239,787	72.54
Other Fees	3,950	47,421	22,500	(24,921)	210.76
Miscellaneous Revenues	8,268	96,630	122,400	25,770	78.95
Other Financing Sources	204,775	1,651,726	2,457,298	805,572	67.22
Total Revenues	711,083	6,608,282	9,537,137	2,928,855	69.29
 OPERATING EXPENSES					
Mayor and City Council	2,689	19,178	40,150	20,972	47.77
City Manager	12,455	97,536	153,235	55,699	63.65
City Attorney	8,472	73,260	110,000	36,740	66.6
City Clerk	4,452	73,991	145,130	71,139	50.98
Police Department	181,944	1,887,976	3,212,615	1,324,639	58.77
Fire Department	127,531	1,345,353	2,250,868	905,515	59.77
Community Development	45,397	359,170	683,017	323,847	52.59
Engineering	68,423	239,695	297,002	57,307	80.71
Street Division	115,207	1,002,253	1,684,699	682,446	59.49
Cemetery Division	7,734	34,123	98,766	64,643	34.55
Municipal Building	56,731	510,119	777,584	267,465	65.6
Economic Development	454	7,662	14,500	6,838	52.84
Total Expenses	631,488	5,650,318	9,467,566	3,817,248	59.68
 Revenue over Expenses	 79,595	 957,965	 69,571	 (888,394)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	53,122.08	577,242.32	942,933.00	(365,690.68)	61.2
01-11-31110	.92	254,068.20	457,105.00	(203,036.80)	55.6
01-11-31120	.77	211,772.23	380,997.00	(169,224.77)	55.6
01-11-31500	9,910.64	118,450.24	170,000.00	(53,549.76)	68.5
TOTAL TAXES	63,034.41	1,159,532.99	1,951,035.00	(791,502.01)	59.4
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	25,100.00	25,000.00	100.00	100.4
01-11-32500	.00	91,527.39	125,000.00	(33,472.61)	73.2
01-11-32510	24,639.29	191,997.97	315,000.00	(123,002.03)	61.0
01-11-32600	.00	1,811.38	2,000.00	(188.62)	90.6
01-11-32900	75.00	260.00	.00	260.00	.0
01-11-33100	16,404.52	101,303.07	100,000.00	1,303.07	101.3
01-11-33500	.00	1,900.00	2,500.00	(600.00)	76.0
TOTAL LICENSES & PERMITS	41,118.81	413,899.81	569,500.00	(155,600.19)	72.7
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	60,206.13	646,494.12	856,873.00	(210,378.88)	75.5
01-11-34200	3,696.08	180,889.20	149,179.00	31,710.20	121.3
01-11-34300	11,224.45	93,691.07	125,000.00	(31,308.93)	75.0
01-11-34400	189,072.38	1,343,196.53	1,900,000.00	(556,803.47)	70.7
01-11-34450	21,554.87	176,732.67	236,478.00	(59,745.33)	74.7
01-11-34762	9,856.75	94,512.39	173,644.00	(79,131.61)	54.4
TOTAL INTERGOVERNMENTAL REVENUES	295,610.66	2,535,515.98	3,441,174.00	(905,658.02)	73.7
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	13,175.98	70,114.39	100,000.00	(29,885.61)	70.1
TOTAL FINES, FORFEITURES & PENALTIES	13,175.98	70,114.39	100,000.00	(29,885.61)	70.1
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36800	47,672.32	296,513.89	375,000.00	(78,486.11)	79.1
01-11-36700	6,891.00	40,105.34	75,000.00	(34,894.66)	53.5
01-11-36800	7,424.58	58,531.64	88,230.00	(29,698.36)	66.3
01-11-36900	9,012.61	147,542.15	205,000.00	(57,457.85)	72.0
01-11-39960	10,150.00	90,750.00	130,000.00	(39,250.00)	69.8
TOTAL PUBLIC CHARGES FOR SERVICES	81,150.51	633,443.02	873,230.00	(239,786.98)	72.5
<u>OTHER FEES</u>					

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	3,500.00	20,700.00	20,000.00	700.00	103.5
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	450.00	2,703.15	2,000.00	703.15	135.2
TOTAL OTHER FEES	3,950.00	47,420.74	22,500.00	24,920.74	210.8
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	2,988.70	28,197.36	25,000.00	3,197.36	112.8
01-11-38200 RENTAL INCOME	.00	9,035.00	14,400.00	(5,365.00)	62.7
01-11-38700 LOT SALES	.00	8,400.00	15,000.00	(6,600.00)	56.0
01-11-38800 CEMETERY RECEIPTS	100.00	670.00	3,000.00	(2,330.00)	22.3
01-11-38900 MISCELLANEOUS	5,179.51	50,327.40	65,000.00	(14,672.60)	77.4
TOTAL MISCELLANEOUS REVENUE	8,268.21	96,629.76	122,400.00	(25,770.24)	79.0
OTHER FINANCING SOURCES					
01-11-39200 PROCEEDS-FIXED ASSET SALES	.00	13,527.00	.00	13,527.00	.0
01-11-39910 TRANSFER FROM ELECTRIC	164,752.25	1,318,018.00	1,977,027.00	(659,009.00)	66.7
01-11-39920 TRANSFER FROM WATER	10,772.67	86,181.36	129,272.00	(43,090.64)	66.7
01-11-39930 TRANSF FROM WATER RECLAMATION	12,499.92	99,999.36	149,999.00	(49,999.64)	66.7
01-11-39945 RAILROAD FUND TRANSFER	5,000.00	40,000.00	60,000.00	(20,000.00)	66.7
01-11-39946 SALES TAX FUND TRANSFER	9,916.67	79,333.36	119,000.00	(39,666.64)	66.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	8,000.00	12,000.00	(4,000.00)	66.7
01-11-39950 SOLID WASTE TRANSFER	833.33	6,666.64	10,000.00	(3,333.36)	66.7
TOTAL OTHER FINANCING SOURCES	204,774.84	1,651,725.72	2,457,298.00	(805,572.28)	67.2
TOTAL FUND REVENUE	711,083.42	6,608,282.41	9,537,137.00	(2,928,854.59)	69.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.40	16,510.40	25,250.00	(8,739.60)	65.4
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	583.33	1,200.00	(616.67)	48.6
01-12-56200-000 TRAVEL EXPENSES	52.32	86.01	3,500.00	(3,413.99)	2.5
01-12-56600-000 CONFERENCE EXPENSES	450.00	1,157.60	5,000.00	(3,842.40)	23.2
01-12-65100-000 OFFICE SUPPLIES	243.90	599.73	900.00	(300.27)	66.6
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	241.40	1,000.00	(758.60)	24.1
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	(1,000.00)	.0
TOTAL MAYOR/CITY COUNCIL	2,688.62	19,178.47	40,150.00	(20,971.53)	47.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	.00	.00	81,509.00	(81,509.00)	.0
01-13-42100-000 SALARIES (FULL-TIME)	2,916.80	49,283.19	.00	49,283.19	.0
01-13-42200-000 SALARIES-PART-TIME	.00	87.07	.00	87.07	.0
01-13-42300-000 SALARY EXPENSE-OVERTIME	109.39	254.40	.00	254.40	.0
01-13-45100-000 HEALTH INSURANCE	.00	5,253.71	11,421.00	(6,167.29)	46.0
01-13-45200-000 LIFE INSURANCE	.00	28.86	.00	28.86	.0
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	(300.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	376.00	11,400.00	(11,024.00)	3.3
01-13-55100-000 POSTAGE	151.11	4,758.45	6,000.00	(1,241.55)	79.3
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	(60.00)	398.33	900.00	(501.67)	44.3
01-13-56200-000 TRAVEL EXPENSES	22.61	880.83	6,000.00	(5,119.17)	14.7
01-13-56300-000 TRAINING	250.00	(65.00)	3,000.00	(3,065.00)	(2.2)
01-13-56400-000 TUITION	.00	50.00	.00	50.00	.0
01-13-56500-000 PUBLICATIONS	.00	112.00	300.00	(188.00)	37.3
01-13-56600-000 CONFERENCE	.00	55.00	3,500.00	(3,445.00)	1.6
01-13-65100-000 OFFICE SUPPLIES	5.97	3,192.35	3,000.00	192.35	106.4
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	1,058.00	8,600.00	15,000.00	(6,400.00)	57.3
TOTAL CITY CLERK	4,451.88	73,991.29	145,130.00	(71,138.71)	51.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	.00	23,617.58	42,204.00	(18,586.42)	56.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	60.88	200.00	(139.12)	30.4
01-17-45100-000 HEALTH INSURANCE	.00	3,539.36	7,394.00	(3,854.64)	47.9
01-17-45200-000 LIFE INSURANCE	.00	40.88	.00	40.88	.0
01-17-51100-000 MAINTENANCE (BUILDING)	434.17	14,653.91	14,000.00	653.91	104.7
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	3,085.80	2,000.00	1,085.80	154.3
01-17-52900-000 MAINTENANCE (OTHER)	26.00	1,976.95	2,000.00	(23.05)	98.9
01-17-53600-000 JANITORIAL SERVICES	2,300.00	10,800.00	.00	10,800.00	.0
01-17-53700-000 NETWORK ADMINISTRATION	9,172.00	73,376.00	110,064.00	(36,688.00)	66.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	3,200.00	21,815.88	30,000.00	(8,184.12)	72.7
01-17-55200-000 TELEPHONE	61.32	532.55	1,500.00	(967.45)	35.5
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-17-57100-000 UTILITIES	8,568.35	54,053.16	85,000.00	(30,946.84)	63.6
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	324.00	500.00	(176.00)	64.8
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	305.53	3,608.30	4,000.00	(391.70)	90.2
01-17-65400-000 GENERAL SUPPLIES	473.98	3,540.80	4,000.00	(459.20)	88.5
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	4,793.00	5,000.00	(207.00)	95.9
01-17-91100-000 COMMUNITY RELATIONS	330.00	16,231.46	26,000.00	(9,768.54)	62.4
01-17-91400-000 SALES TAX REBATE	3,504.72	46,623.99	84,000.00	(37,376.01)	55.5
01-17-99910-000 TRANSFER AMBULANCE FUND	11,916.67	95,333.36	143,000.00	(47,666.64)	66.7
01-17-99964-000 TRANSFER ADMIN SERVICE	16,397.67	131,181.36	196,772.00	(65,590.64)	66.7
TOTAL MUNICIPAL BUILDING	56,730.91	510,119.21	777,584.00	(267,464.79)	65.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	8,471.50	73,176.62	110,000.00	(36,823.38)	66.5
01-18-56100-000	DUES	.00	83.33	.00	83.33	.0
TOTAL CITY ATTORNEY		8,471.50	73,259.95	110,000.00	(36,740.05)	66.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	10,844.99	76,013.62	111,500.00	(35,486.38)	68.2
01-19-45100-000 HEALTH INSURANCE	796.02	11,940.30	19,035.00	(7,094.70)	62.7
01-19-45200-000 LIFE INSURANCE	11.68	93.44	.00	93.44	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	(2,000.00)	.0
01-19-55200-000 TELEPHONE	108.58	1,086.64	750.00	336.64	144.9
01-19-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-19-56100-000 DUES	.00	1,210.38	8,750.00	(7,539.62)	13.8
01-19-56200-000 TRAVEL EXPENSES	.00	981.19	2,500.00	(1,518.81)	39.3
01-19-56400-000 TUITION	.00	615.50	.00	615.50	.0
01-19-56500-000 PUBLICATIONS	.00	733.07	500.00	233.07	146.6
01-19-56800-000 CONFERENCE EXPENSES	534.24	1,611.15	6,000.00	(4,388.85)	26.9
01-19-65100-000 OFFICE SUPPLIES	.00	154.60	500.00	(345.40)	30.9
01-19-63000-000 EQUIPMENT	.00	289.87	500.00	(210.13)	58.0
01-19-91100-000 COMMUNITY RELATIONS	209.76	2,757.96	1,000.00	1,757.96	275.8
01-19-92900-000 MISCELLANEOUS CHARGES	(48.00)	48.00	.00	48.00	.0
TOTAL CITY MANAGER	12,455.27	97,535.72	153,235.00	(55,699.28)	63.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	84,798.18	774,084.64	1,226,099.00	(452,014.36)	63.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>						
01-21-42100-000	SALARIES - REGULAR	140,755.45	1,193,071.68	1,836,924.00	(643,852.32)	65.0
01-21-42200-000	SALARIES - PART-TIME	769.02	12,176.47	31,000.00	(18,823.53)	39.3
01-21-42300-000	SALARIES - OVERTIME	11,249.92	91,835.98	195,000.00	(103,364.04)	47.0
01-21-42800-000	OIC - ON-CALL FTO	2,265.76	13,137.08	22,000.00	(8,862.92)	59.7
01-21-43000-000	CONTRIBUTION TO POLICE PENSION	.00	254,069.21	557,874.00	(303,804.79)	45.5
01-21-45100-000	HEALTH INSURANCE	12,126.32	186,167.13	301,309.00	(115,141.87)	61.8
01-21-45200-000	LIFE INSURANCE	148.00	1,167.70	.00	1,167.70	.0
01-21-47100-000	UNIFORM ALLOWANCE	2,668.06	10,954.38	20,000.00	(9,045.62)	54.8
01-21-51200-000	MAINTENANCE - EQUIPMENT	1,942.51	19,403.92	40,000.00	(20,596.08)	48.5
01-21-51300-000	MAINTENANCE - VEHICLE	131.85	20,146.07	30,000.00	(9,853.93)	67.2
01-21-53400-000	MEDICAL SERVICES	.00	170.07	1,500.00	(1,329.93)	11.3
01-21-53700-000	DATA PROCESSING SERVICES	(952.87)	(636.92)	30,000.00	(30,636.92)	(2.1)
01-21-54900-000	OTHER PROFESSIONAL SERVICES	1,050.00	1,633.00	4,000.00	(2,367.00)	40.8
01-21-55100-000	POSTAGE	.00	80.27	100.00	(19.73)	80.3
01-21-55200-000	TELEPHONE	1,851.57	14,918.07	20,000.00	(5,081.93)	74.6
01-21-55300-000	PUBLISHING	.00	578.08	550.00	28.08	105.1
01-21-55400-000	PRINTING	.00	1,678.42	4,100.00	(2,421.58)	40.9
01-21-56100-000	DUES	305.00	8,227.00	12,000.00	(3,773.00)	68.6
01-21-56200-000	TRAVEL EXPENSES	.00	1,908.72	3,000.00	(1,091.28)	63.6
01-21-56300-000	TRAINING	595.00	3,960.91	11,000.00	(7,039.09)	36.0
01-21-56500-000	PUBLICATIONS	.00	160.00	.00	160.00	.0
01-21-57100-000	UTILITIES	97.14	853.66	1,350.00	(496.34)	63.2
01-21-61200-000	MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	.0
01-21-61300-000	MAINTENANCE SUPPLIES - VEHICLE	.00	1,650.14	1,500.00	150.14	110.0
01-21-65100-000	OFFICE SUPPLIES	567.26	2,925.50	4,500.00	(1,574.50)	65.0
01-21-65200-000	OPERATING SUPPLIES	989.34	4,327.83	17,000.00	(12,672.17)	25.5
01-21-65500-000	AUTOMOBILE FUEL/OIL	3,119.05	28,193.97	40,000.00	(11,806.03)	70.5
01-21-65800-000	PRISONER SUPPLIES	77.75	795.28	2,000.00	(1,204.72)	39.8
01-21-66200-000	K9 SUPPLIES	959.34	2,109.74	5,000.00	(2,890.26)	42.2
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	.00	776.86	3,000.00	(2,223.14)	25.9
01-21-91710-000	DRUG INVESTIGATIONS	655.00	3,772.48	5,000.00	(1,227.52)	75.5
01-21-92400-000	DUI	577.56	9,871.91	3,000.00	6,871.91	329.1
TOTAL POLICE DEPARTMENT		181,944.03	1,887,976.34	3,212,615.00	(1,324,638.66)	58.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
FIRE DEPARTMENT					
01-22-42100-000 SALARIES - REGULAR	80,776.64	698,798.09	1,103,186.00	(404,387.91)	63.3
01-22-42200-000 SALARIES - PART-TIME	10,516.00	63,773.75	75,000.00	(11,226.25)	85.0
01-22-42300-000 SALARY EXPENSE - OVERTIME	13,609.94	131,967.04	182,274.00	(50,306.96)	72.4
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	211,771.97	464,988.00	(253,216.03)	45.5
01-22-45100-000 HEALTH INSURANCE	8,451.22	132,933.68	224,770.00	(91,836.32)	59.1
01-22-45200-000 LIFE INSURANCE	70.08	601.52	.00	601.52	.0
01-22-47100-000 UNIFORM ALLOWANCE	3,017.09	8,828.52	12,000.00	(3,171.48)	73.6
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.50	1,170.57	9,000.00	(7,829.43)	13.0
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	338.29	5,822.54	12,500.00	(6,677.46)	46.6
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	2,511.78	10,310.18	10,000.00	310.18	103.1
01-22-53400-000 MEDICAL SERVICES	.00	2,009.00	7,800.00	(5,791.00)	25.8
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,466.63	24,339.93	40,000.00	(15,660.07)	60.9
01-22-55100-000 POSTAGE	28.99	146.09	500.00	(353.91)	29.2
01-22-55200-000 TELEPHONE	382.49	3,698.23	8,000.00	(4,301.77)	46.2
01-22-55400-000 PRINTING	.00	160.52	500.00	(339.48)	32.1
01-22-56100-000 DUES	144.00	1,244.00	1,500.00	(256.00)	82.9
01-22-56200-000 TRAVEL EXPENSES	.00	904.02	2,500.00	(1,595.98)	36.2
01-22-56300-000 TRAINING	100.00	1,999.00	6,000.00	(4,001.00)	33.3
01-22-56400-000 TUITION REIMBURSEMENT	.00	1,061.72	2,500.00	(1,438.28)	42.5
01-22-56500-000 PUBLICATIONS	298.00	527.00	850.00	(323.00)	62.0
01-22-57100-000 UTILITIES	1,084.48	8,616.08	17,000.00	(8,383.92)	50.7
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	163.18	1,785.68	4,000.00	(2,214.32)	44.6
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	21.24	2,083.36	5,000.00	(2,916.64)	41.7
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	105.99	2,370.04	5,000.00	(2,629.96)	47.4
01-22-65100-000 OFFICE SUPPLIES	.00	436.77	2,500.00	(2,063.23)	17.5
01-22-65200-000 OPERATING SUPPLIES	1,278.16	9,741.70	15,000.00	(5,258.30)	64.9
01-22-65400-000 JANITORIAL SUPPLIES	88.20	1,929.21	4,500.00	(2,570.79)	42.9
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,023.02	7,418.58	12,000.00	(4,581.42)	61.8
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	4,932.55	13,000.00	(8,067.45)	37.9
01-22-91100-000 COMMUNITY RELATIONS	35.00	272.36	1,000.00	(727.64)	27.2
TOTAL FIRE DEPARTMENT	127,530.92	1,345,353.30	2,250,868.00	(905,514.70)	59.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	309,474.95	3,233,329.64	5,463,483.00	(2,230,153.36)	59.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	54,518.89	460,341.39	704,100.00	(243,758.61)	65.4
01-41-42200-000 SALARIES (PART-TIME)	.00	.00	8,000.00	(8,000.00)	.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	742.65	29,614.02	60,000.00	(30,385.98)	49.4
01-41-42600-000 SALARIES-PAGER PAY	1,132.00	13,053.00	19,500.00	(6,447.00)	66.9
01-41-45100-000 HEALTH INSURANCE	6,537.42	99,255.33	137,799.00	(38,543.67)	72.0
01-41-45200-000 LIFE INSURANCE	58.40	467.20	.00	467.20	.0
01-41-47100-000 UNIFORM ALLOWANCE	192.51	1,915.83	1,000.00	915.83	191.6
01-41-47300-000 CLOTHING ACQUISITION	270.49	1,021.91	2,500.00	(1,478.09)	40.9
01-41-51100-000 MAINTENANCE (BUILDING)	.00	2,375.00	2,500.00	(125.00)	95.0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	5,906.80	15,000.00	(9,093.20)	39.4
01-41-51300-000 MAINT.SERVICE-VEHICLE	7,023.16	19,228.82	30,000.00	(10,771.18)	64.1
01-41-51400-000 MAINTENANCE STREET	9,216.50	22,511.19	30,000.00	(7,488.81)	75.0
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	247.50	1,588.79	2,000.00	(411.21)	79.4
01-41-54900-000 OTHER PROFESSIONAL SERVICES	3,683.00	22,465.48	30,000.00	(7,534.52)	74.9
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-41-55200-000 TELEPHONE	284.02	2,577.61	5,000.00	(2,422.39)	51.6
01-41-55300-000 PUBLISHING	.00	112.00	300.00	(188.00)	37.3
01-41-56200-000 TRAVEL EXPENSES	.00	658.33	1,200.00	(541.67)	54.9
01-41-56300-000 TRAINING	.00	2,215.00	3,500.00	(1,285.00)	63.3
01-41-57100-000 UTILITIES	806.54	7,511.68	14,000.00	(6,488.32)	53.7
01-41-57200-000 STREET LIGHTING	12,274.47	103,213.35	169,000.00	(65,786.65)	61.1
01-41-59400-000 LEASE OR RENTALS	.00	2,875.00	3,000.00	(125.00)	95.8
01-41-61100-000 MAINTENANCE BUILDING	.00	1,313.15	5,000.00	(3,686.85)	28.3
01-41-61200-000 MAINTENANCE (EQUIPMENT)	3,972.09	8,948.17	18,500.00	(9,551.83)	48.4
01-41-61300-000 MAINT SUPPLIES-VEHICLE	2,240.38	13,495.79	25,000.00	(11,504.21)	54.0
01-41-61400-000 SUPPLIES STREETS	6,938.28	28,398.80	60,000.00	(31,601.20)	47.3
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	.00	1,475.69	12,000.00	(10,524.31)	12.3
01-41-82900-000 SUPPLIES OTHER	715.65	6,922.66	15,000.00	(8,077.34)	46.2
01-41-85100-000 OFFICE SUPPLIES	134.24	1,857.18	2,000.00	(142.82)	92.9
01-41-85200-000 OPERATING SUPPLIES	.00	2,947.36	8,000.00	(5,052.64)	36.8
01-41-85300-000 SMALL TOOLS	16.98	196.85	3,200.00	(3,003.15)	8.2
01-41-85400-000 JANITORIAL SUPPLIES	.00	555.50	1,000.00	(444.50)	55.6
01-41-85500-000 GASOLINE/OIL	2,641.54	31,907.36	55,000.00	(23,092.64)	58.0
01-41-86100-000 SAFETY SUPPLIES	.00	1,064.21	3,500.00	(2,435.79)	30.4
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	1,560.00	30,319.74	50,000.00	(19,680.26)	60.6
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	30,000.00	(30,000.00)	.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	6,588.00	25,000.00	(18,412.00)	26.4
TOTAL STREET DIVISION	115,206.71	1,002,252.57	1,684,699.00	(682,446.43)	59.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	.00	5,477.60	17,368.00	(11,890.40)	31.5
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	100.20	.00	100.20	.0
01-46-45100-000 HEALTH INSURANCE	.00	1,194.03	23,298.00	(22,103.97)	5.1
01-46-45200-000 LIFE INSURANCE	.00	24.74	.00	24.74	.0
01-46-47100-000 UNIFORM ALLOWANCE	.00	38.88	.00	38.88	.0
01-46-51100-000 MAINTENANCE (BUILDING)	1,012.00	1,012.00	1,500.00	(488.00)	67.5
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	74.47	145.22	300.00	(154.78)	48.4
01-46-54900-000 OTHER PROFESSIONAL SERVICES	5,604.75	20,017.77	45,000.00	(24,982.23)	44.5
01-46-55200-000 TELEPHONE	163.34	1,307.49	1,500.00	(192.51)	87.2
01-46-57100-000 UTILITIES	286.42	1,587.48	3,250.00	(1,662.52)	48.9
01-46-61100-000 MAINTENANCE BUILDING	.00	20.89	1,000.00	(979.11)	2.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	186.88	500.00	(313.12)	37.4
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	578.85	1,500.00	(921.15)	38.6
01-46-65200-000 OPERATING SUPPLIES	37.89	586.30	500.00	86.30	117.3
01-46-65300-000 SMALL TOOLS	319.95	459.90	500.00	(40.10)	92.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	33.51	100.00	(66.49)	33.5
01-46-65500-000 GASOLINE/OIL	186.23	1,255.38	1,200.00	55.38	104.6
01-46-66100-000 SAFETY SUPPLIES	.00	.00	250.00	(250.00)	.0
01-46-92900-000 MISCELLANEOUS CHARGES	49.06	96.27	.00	96.27	.0
TOTAL CEMETERY	7,734.11	34,123.39	98,766.00	(64,642.61)	34.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
ENGINEERING					
01-48-42100-000 SALARIES (FULL-TIME)	14,133.79	120,800.67	183,733.00	(62,932.33)	65.8
01-48-45100-000 HEALTH INSURANCE	1,592.04	23,880.60	38,069.00	(14,188.40)	62.7
01-48-45200-000 LIFE INSURANCE	11.68	93.44	.00	93.44	.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)	100.00	1,068.06	750.00	318.06	142.4
01-48-53200-000 ENGINEERING SERVICE	50,246.45	79,417.44	16,000.00	63,417.44	496.4
01-48-54900-000 OTHER PROFESSIONAL SERVICES	200.75	900.32	2,800.00	(1,899.68)	32.2
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	216.90	1,954.39	3,400.00	(1,445.61)	57.5
01-48-55300-000 PUBLISHING	.00	483.50	150.00	333.50	322.3
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	98.00	98.00	250.00	(152.00)	39.2
01-48-57100-000 UTILITIES	404.32	2,931.78	5,500.00	(2,568.22)	53.3
01-48-61200-000 SUPPLIES (EQUIPMENT)	34.73	568.84	2,700.00	(2,131.16)	21.1
01-48-65100-000 OFFICE SUPPLIES	.00	387.90	950.00	(562.10)	40.8
01-48-65300-000 SMALL TOOLS	.00	398.56	500.00	(101.44)	79.7
01-48-65400-000 JANITORIAL SUPPLIES	.00	370.65	600.00	(229.35)	61.8
01-48-65500-000 GASOLINE & OIL	206.94	1,522.71	3,400.00	(1,877.29)	44.8
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	(100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	1,676.00	3,200.00	(1,524.00)	52.4
01-48-82000-000 BUILDING	.00	.00	1,500.00	(1,500.00)	.0
01-48-83000-000 EQUIPMENT	1,177.48	1,177.48	22,000.00	(20,822.52)	5.4
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	68,423.08	239,695.48	297,002.00	(57,306.52)	80.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	191,363.90	1,276,071.44	2,080,467.00	(804,395.56)	61.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	24,185.78	205,579.11	312,590.00	(107,010.89)	65.8
01-44-45100-000 HEALTH INSURANCE	2,159.31	32,389.65	51,633.00	(19,243.35)	62.7
01-44-45200-000 LIFE INSURANCE	29.20	233.60	.00	233.60	.0
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	558.04	1,500.00	(941.96)	37.2
01-44-52900-000 NUISANCE ABATEMENT	780.00	1,878.00	4,600.00	(2,722.00)	40.8
01-44-53400-000 MEDICAL SERVICES	.00	.00	100.00	(100.00)	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	2,689.92	63,000.00	(60,310.08)	4.3
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	8,838.13	89,890.81	173,644.00	(83,753.19)	51.8
01-44-54920-000 OTHER PROF SVCS - REBRANDING	1,050.00	1,550.00	40,000.00	(38,450.00)	3.9
01-44-55100-000 POSTAGE	.00	.00	300.00	(300.00)	.0
01-44-55200-000 TELEPHONE	151.72	1,071.89	1,500.00	(428.11)	71.5
01-44-55300-000 PUBLISHING	343.00	1,847.30	2,500.00	(652.70)	73.9
01-44-55400-000 PRINTING	.00	322.50	800.00	(477.50)	40.3
01-44-56100-000 DUES	.00	1,138.30	1,450.00	(311.70)	78.5
01-44-56200-000 TRAVEL EXPENSES	.00	3,394.99	3,000.00	394.99	113.2
01-44-56300-000 TRAINING	.00	199.00	5,000.00	(4,801.00)	4.0
01-44-56500-000 PUBLICATIONS	112.00	311.20	300.00	11.20	103.7
01-44-56600-000 CONFERENCE EXPENSES	.00	2,311.56	3,000.00	(688.44)	77.1
01-44-57100-000 UTILITIES	293.81	1,361.75	1,300.00	61.75	104.8
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-44-65100-000 OFFICE SUPPLIES	.00	1,010.30	2,000.00	(989.70)	50.5
01-44-65200-000 OPERATING SUPPLIES	.00	809.65	600.00	209.65	134.9
01-44-65500-000 AUTOMOTIVE FUEL/OIL	97.27	767.09	1,200.00	(432.91)	63.9
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	5,000.00	(5,000.00)	.0
01-44-89000-000 CAPITAL OUTLAY - OTHER	7,140.93	7,411.77	5,000.00	2,411.77	148.2
01-44-91100-000 PUBLIC RELATIONS	216.00	2,443.36	2,000.00	443.36	122.2
TOTAL COMMUNITY DEVELOPMENT	45,397.15	359,169.79	683,017.00	(323,847.21)	52.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-45200-000 LIFE INSURANCE	11.68	93.44	.00	93.44	.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	79.57	737.79	1,500.00	(762.21)	49.2
01-61-56100-000 DUES	.00	920.00	750.00	170.00	122.7
01-61-56200-000 TRAVEL EXPENSES	.00	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	.00	709.19	1,000.00	(290.81)	70.9
01-61-85200-000 OPERATING SUPPLIES	36.95	121.33	.00	121.33	.0
01-61-83000-000 EQUIPMENT	.00	.00	1,500.00	(1,500.00)	.0
01-61-91100-000 COMMUNITY RELATIONS	326.01	1,178.26	1,000.00	178.26	117.8
01-61-92900-000 MISCELLANEOUS CHARGES	.00	415.30	1,000.00	(584.70)	41.5
TOTAL ECONOMIC DEVELOPMENT	454.21	7,662.27	14,500.00	(6,837.73)	52.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2018

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOP	45,851.36	366,832.06	697,517.00	(330,684.94)	52.6
TOTAL FUND EXPENDITURES	<u>631,488.39</u>	<u>5,650,317.78</u>	<u>9,467,566.00</u>	<u>(3,817,248.22)</u>	<u>59.7</u>
NET REVENUE OVER EXPENDITURES	<u><u>79,595.03</u></u>	<u><u>957,964.63</u></u>	<u><u>69,571.00</u></u>	<u><u>888,393.63</u></u>	<u><u>1377.0</u></u>

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 8 MONTHS ENDING AUGUST 31 2018

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	796	8,337	14,156	5,819	58.89
Insurance	12,992	141,208	230,660	89,452	61.22
Illinois Municipal Retirement	10,037	109,090	228,656	119,566	47.71
Social Security	12,511	135,941	222,050	86,109	61.22
Ambulance	12,050	98,058	143,000	46,942	67.17
Economic Development	-	-	-	-	0
Motor Fuel Tax	22,303	165,641	2,110,000	1,944,359	7.85
Utility Tax	35,522	286,398	451,200	164,802	63.47
Travel and Tourism	27,890	158,676	243,168	84,492	65.25
Sales Tax	98,078	686,917	997,000	310,083	68.9
Lighthouse Pointe TIF	176,475	513,431	563,976	50,545	91.04
Foreign Fire Insurance	-	-	21,025	21,025	0
TIF	2,734	34,954	71,758	36,804	48.71
Overweight Truck	2,487	22,163	50,050	27,887	44.28
Capital Improvement	166	403,840	5,976,688	5,572,848	6.76
Stormwater Management	21,802	25,431	24,100	(1,331)	105.52
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	32,135	470,868	652,393	181,525	72.18
Technology Center	117,805	902,034	1,418,200	516,166	63.6
Airport	56,407	388,896	1,800,421	1,411,525	21.6
Railroad	155,422	1,130,015	7,919,583	6,789,568	14.27
Golf Course	37,369	255,975	372,000	116,025	68.81
Health Insurance	-	-	-	-	0
Administrative Services	52,485	419,924	629,818	209,894	66.67
Total Revenues	887,476	6,355,796	24,139,902	17,784,106	26.33

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 8 MONTHS ENDING AUGUST 31 2018

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	2,023	24,176	28,000	3,824	86.34
Insurance	21,318	221,106	342,000	120,894	64.65
Illinois Municipal Retirement	16,117	149,348	216,000	66,652	69.14
Social Security	14,480	129,595	223,000	93,405	58.11
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	19,542	181,146	313,016	131,870	57.87
Sales Tax	9,917	79,333	2,192,000	2,112,667	3.62
Lighthouse Pointe TIF	226	125,658	371,099	245,441	33.86
Foreign Fire Insurance	-	-	30,500	30,500	0
TIF	4,395	12,974	15,000	2,026	86.49
Overweight Truck	1,000	9,044	93,600	84,556	9.66
Capital Improvement	26,969	442,494	5,878,938	5,434,444	7.53
Stormwater Management	-	3,922	19,500	15,578	20.12
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	32,247	231,901	371,373	139,472	62.44
Technology Center	52,871	542,024	744,645	202,621	72.79
Airport	66,922	341,750	1,807,778	1,466,028	18.9
Railroad	40,265	653,496	8,614,539	7,961,043	7.59
Golf Course	8,978	79,850	140,432	60,582	56.86
Health Insurance	-	-	-	-	0
Administrative Services	33,663	398,722	618,449	221,727	64.15
Total Expenses	350,931	3,624,538	25,622,869	21,998,331	14.15
Revenue over Expenses	536,545	2,731,257	(1,482,967)	(4,214,224)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND August 31, 2018 and 2017

	August 31, 2018	August 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	28,699,573	26,063,176
Less: Accumulated Depreciation	(8,251,850)	(7,718,474)
Net Plant in Service	20,447,724	18,344,702
CURRENT ASSETS		
Cash & Investments	5,274,678	3,728,601
Customer Accounts Receivable	330,833	332,963
Other Accounts Receivable	82,822	72,096
Inventory		
Prepaid Expenses	5,076	7,168
Total Current Assets	5,693,408	4,138,829
RESTRICTED ASSETS	95,867	95,580
OTHER DEBITS		
Unamortized Loss		
Deferred Outflows of Resources	121,995	83,487
Total Other Debits	121,995	83,487
TOTAL ASSETS	26,358,994	22,662,598
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	19,596,856	19,201,695
Contribution in Aid of Construction (Net)	188,051	183,688
Total Equity	19,784,907	19,385,383
LIABILITIES		
Current Liabilities:		
Accounts Payable	233,055	42,389
Accrued Liabilities	231,544	224,826
Total Current Liabilities	464,599	267,215
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities	6,109,489	3,010,000
Total Non-Current Liabilities	6,109,489	3,010,000
Total Liabilities	6,574,088	3,277,215
TOTAL LIABILITIES AND EQUITY	26,358,994	22,662,598

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 8 Months Ending August 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential Sales	639,617	615,287	24,330	104.0
Commercial Sales	496,474	489,374	7,100	101.5
Industrial Sales	596,519	538,030	58,489	110.9
Interdepartmental Sales				.0
Other Operating Revenues	88,863	81,832	5,032	106.2
Total Operating Revenues	1,819,473	1,724,522	94,951	105.5
OPERATING EXPENSES				
Source of Supply - Operations	254,195	188,698	65,497	134.7
Source of Supply - Maintenance	56,273	16,061	40,212	350.4
Water Treatment - Operations	71,929	124,022	(52,093)	58.0
Water Treatment - Maintenance	15,781	60,633	(44,852)	26.0
Distribution - Operations	159,711	65,179	94,532	245.0
Distribution - Maintenance	145,249	138,120	7,129	105.2
Customer Accounts	97,155	84,155	13,000	115.5
Administrative and General	197,558	129,825	67,733	152.2
Depreciation	343,648	325,744	17,904	105.5
Indirect Transfers to Municipality				.0
Total Operating Expenses	1,341,500	1,132,437	209,062	118.5
Operating Income (Loss)	477,974	592,085	(114,111)	80.7
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	2,352	630	1,722	373.3
Investment Income	31,985	2,250	29,735	1,421.5
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(641)	(783)	142	(81.9)
Interest Expense	(33,458)	(21)	(33,437)	(156,839.6)
Total Non-Operating Revenue (Expense)	237	2,076	(1,839)	11.4
Net Income Before Amortizations	478,210	594,160	(115,950)	80.5
Amortization of Contributions in Aid of Construction				.0
Net Income	478,210	594,160	(115,950)	80.5
Operating Transfers In (Out)	(86,181)	(71,572)	(14,609)	(120.4)
Interfund Transfer W/WR Loan Forgiveness				.0
Increase (Decrease) in Retained Earnings	392,029	522,588	(130,559)	75.0
RETAINED EARNINGS - Beginning of Period	19,218,380	18,681,940	536,440	102.9
RETAINED EARNINGS - END OF PERIOD	19,610,409	19,204,529	405,880	102.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

August 31, 2018 and 2017

	August 31, 2018	August 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	41,898,401	41,326,515
Less: Accumulated Depreciation	(23,880,423)	(22,752,452)
Net Plant in Service	18,017,978	18,574,064
CURRENT ASSETS		
Cash & Investments	3,347,546	2,386,708
Customer Accounts Receivable	627,552	728,915
Other Accounts Receivable	110,658	97,821
Inventory	1,612	3,480
Prepaid Expenses	11,401	18,161
Total Current Assets	4,098,769	3,235,085
RESTRICTED FUNDS	389,541	373,227
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	22,830,538	22,404,276
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,871,581	14,421,790
Contribution in Aid of Construction (Net)	6,980,360	6,988,765
Total Equity	21,851,921	21,390,555
LIABILITIES		
Current Liabilities:		
Accounts Payable	72,038	80,085
Accrued Liabilities	593,489	589,886
Total Current Liabilities	665,527	669,971
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	978,617	1,013,721
TOTAL LIABILITIES AND EQUITY	22,830,538	22,404,276

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 8 Months Ending August 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential Sales	782,078	772,524	9,553	101.2
Commercial Sales	734,006	805,139	(71,132)	91.2
Industrial Sales	748,184	711,726	37,458	105.3
Interdepartmental Sales				.0
Other Operating Revenues	72,122	78,095	(5,973)	92.4
Total Operating Revenues	2,337,390	2,367,485	(30,094)	98.7
OPERATING EXPENSES				
Collection - Operations	57,872	87,610	(29,737)	66.1
Collection - Maintenance	36,499	62,531	(26,033)	58.4
Pumping - Operations	3,424	1,159	2,266	295.5
Pumping - Maintenance	7,629	8,186	(557)	93.2
Treatment and Disposal - Operations	757,166	724,538	32,628	104.5
Treatment and Disposal - Maintenance	126,757	118,187	8,570	107.3
Customer Accounts	96,173	92,773	3,400	103.7
Administrative and General	194,955	125,735	69,220	155.1
Depreciation	710,780	648,978	61,802	109.5
Total Operating Expenses	1,991,254	1,869,695	121,559	106.5
Operating Income (Loss)	346,136	497,789	(151,653)	69.5
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	22,469	6,141	16,328	365.9
Non Utility Income	11,392		11,392	.0
Merchandising, Jobbing & Contract Income	4,787	8,938	(4,151)	53.6
Merchandising, Jobbing & Contract Expense	(368)	(1,069)	701	(34.4)
Amortization Expense				.0
Interest Expense	(5,745)	(8,343)	2,598	(68.9)
Total Non-Operating Revenue (Expense)	32,536	5,667	26,869	574.1
Net Income Before Amortizations	378,673	503,457	(124,784)	75.2
Amortization of Contributions in Aid of Construction				.0
Net Income	378,673	503,457	(124,784)	75.2
Operating Transfers In (Out)	(99,999)	(81,989)	(18,011)	(122.0)
Interfund transfer W/WR loan forgiveness				.0
Increase (Decrease) in Retained Earnings	278,673	421,468	(142,795)	66.1
RETAINED EARNINGS - Beginning of Period	14,598,284	14,000,372	597,912	104.3
RETAINED EARNINGS - END OF PERIOD	14,874,957	14,421,840	453,117	103.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND

August 31, 2018 and 2017

	August 31, 2018	August 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	91,036,530	87,197,225
Less: Accumulated Depreciation	(48,697,079)	(45,626,679)
Net Plant in Service	42,339,451	41,570,546
CURRENT ASSETS		
Cash & Investments	6,907,646	6,769,782
Customer Accounts Receivable	5,063,297	5,397,063
Other Accounts Receivable		
Inventory	1,308,339	1,665,111
Prepaid Expenses	83,655	223,056
Total Current Assets	13,362,938	14,055,011
RESTRICTED ASSETS	7,983,374	7,324,042
NON-CURRENT ASSETS		
Unamortized Loss	1,390,660	1,627,256
Deferred Outflows of Resources	956,698	654,716
Other Deferred Debits	197,292	212,089
Interdepartmental Loan Receivable	425,507	474,896
Total Non-Current Assets	2,970,158	2,968,958
TOTAL ASSETS	66,635,922	65,918,558
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	47,920,660	45,990,159
Total Equity	47,920,660	45,990,159
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,106,450	2,636,510
Accrued Liabilities	1,748,423	1,775,772
Total Current Liabilities	3,854,873	4,412,282
Non-Current Liabilities:		
Bonds Payable	14,835,759	15,522,989
Other Non-Current Liabilities	24,630	(6,873)
Total Non-Current Liabilities	14,860,389	15,516,116
Total Liabilities	18,715,262	19,928,398
TOTAL LIABILITIES AND EQUITY	66,635,922	65,918,558

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 8 Months Ending August 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential	4,510,228	4,247,823	262,405	106.2
Small General Service	3,602,573	3,722,995	(120,421)	96.8
Large General Service	15,928,868	16,094,011	(165,144)	99.0
Public Street Lighting	100,479	103,109	(2,630)	97.5
Interdepartmental	434,311	442,332	(8,021)	98.2
Forfeited Discounts	177,352	189,293	(11,941)	93.7
Other Operating Revenues	1,754,490	1,463,212	291,278	119.9
Total Operating Revenues	26,508,301	26,262,775	245,526	100.9
OPERATING EXPENSES				
Purchased Power	14,636,366	15,281,595	(645,229)	95.8
Generation - Operation	474,390	483,011	(8,621)	98.2
Generation - Maintenance	510,850	1,014,947	(504,297)	50.3
Transmission - Operation	926,020	967,961	(41,941)	95.7
Distribution - Operation	1,217,804	1,091,047	126,557	111.6
Distribution - Maintenance	564,140	604,932	(40,792)	93.3
Depreciation	2,031,796	1,832,911	198,885	110.9
Taxes Other Than Income Taxes	110,668	115,509	(4,841)	95.8
Customer Accounts	233,890	183,202	50,688	127.7
Administrative & General	1,647,726	1,930,084	(282,359)	85.4
Indirect Transfers to Municipality				0
Total Operating Expenses	22,353,250	23,505,201	(1,151,951)	95.1
Operating Income (Loss)	4,155,051	2,757,574	1,397,477	150.7
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	105,897	28,774	77,123	368.0
Merchandising, Jobbing & Contract Income		(1,559)	1,559	.0
Merchandising, Jobbing & Contract Expense	(29,237)	(12,176)	(17,061)	(240.1)
Amortization Expense	43,723	43,723		100.0
Interest Expense	(405,460)	(411,260)	5,800	(98.6)
Non-Operating Revenue (Expense)	936	267,448	(266,512)	.4
Total Non-Operating Revenue (Expense)	(284,141)	(85,050)	(199,091)	(334.1)
Increase (Decrease) in Retained Earnings Before Operating Transfers	3,870,910	2,672,524	1,198,386	144.8
Operating Transfers In (Out)	(1,318,018)	(1,268,313)	(49,705)	(103.9)
Increase (Decrease) in Retained Earnings	2,552,892	1,404,211	1,148,681	181.8
RETAINED EARNINGS - Beginning of Period	45,369,842	44,595,913	773,929	101.7
RETAINED EARNINGS - END OF PERIOD	47,922,734	46,000,124	1,922,611	104.2

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – NETWORK ADMIN August 31, 2018 and 2017

	August 31, 2018	August 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	30,759	3,873
Tech Center Building		
Less: Accumulated Depreciation		
Net Plant in Service	30,759	3,873
NON CURRENT ASSETS		
Deferred Outflows of Resources		
Total Non Current Assets		
CURRENT ASSETS		
Cash & Investments	(73,071)	(23,338)
Customer Accounts Receivable	67,985	67,959
Miscellaneous Accounts Receivable		
Prepaid Expenses	22,659	10,306
Inventory		
Total Current Assets	17,574	54,926
TOTAL ASSETS	48,333	58,800
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	84,932	
Revenue over Expenditures	(51,374)	55,192
Contribution in Aid of Construction (Net)		
Total Equity	33,558	55,192
LIABILITIES		
Current Liabilities:		
Accounts Payable	11,805	3,607
Accrued Liabilities	2,970	
Other Liabilities		
Total Current Liabilities	14,775	3,607
Non-Current Liabilities:		
Interdepartmental Loan Payable		
Total Non-Current Liabilities		
Total Liabilities	14,775	3,607
TOTAL LIABILITIES AND EQUITY	48,333	58,800

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 8 Months Ending August 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Network Administration Fees	231,964	305,177	(73,213)	76.0
VOIP Services		(245)	245	.0
Misc Revenues				.0
Network and Hardware Support				.0
Data Services				.0
Fiber Internet Access		(150)	150	.0
Dial-up Internet Access		(5)	5	.0
Wireless Internet Access				.0
Network Internet Access				.0
Web Site Host		(20)	20	.0
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes				.0
Forfeited Discounts				.0
Total Operating Revenues	231,964	304,757	(72,793)	76.1
OPERATING EXPENSES				
Personnel	82,911	51,137	31,774	162.1
Insurance Benefits	23,682	12,749	10,932	185.8
Pension & Other Benefits	13,680	10,000	3,680	136.8
Contractual Services- Maintenance				.0
Contractual Services- Professional	25,898	70,749	(44,851)	36.6
Contractual Services- Communications	93,724	88,098	5,626	106.4
Contractual Services- Professional Development	2,115	3,407	(1,292)	62.1
Service Charges	6,763	7,030	(268)	96.2
Commodities - Maintenance Supplies				.0
Commodities - General Supplies	34,566	6,395	28,171	540.5
Other Expenditures				.0
Depreciation				.0
Transfer to Administrative Services				.0
Total Operating Expenses	283,338	249,565	33,773	113.5
Operating Income (Loss)	(51,374)	55,192	(106,566)	(93.1)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense				.0
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense				.0
Total Non-Operating Revenue (Expense)				.0
Increase (Decrease) in Retained Earnings	(51,374)	55,192	(106,566)	(93.1)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 8 Months Ending August 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>84,932</u>		<u>84,932</u>	<u>.0</u>
RETAINED EARNINGS – END OF PERIOD	<u>33,558</u>	<u>55,192</u>	<u>(21,834)</u>	<u>60.8</u>