

**CITY OF ROCHELLE**  
**GENERAL FUND BUDGET SUMMARY**  
**FOR THE 2 MONTHS ENDING FEBRUARY 28 2018**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	0	1,951,035	1,951,035	0
Licenses and Permits	66,537	124,783	569,500	444,717	21.91
Intergovernmental Revenue	311,800	608,957	3,441,174	2,832,217	17.7
Fines, Forfeitures & Penalties	60	14,756	100,000	85,244	14.76
Public Charges for Services	76,877	169,097	873,230	704,133	19.36
Other Fees	11,058	20,163	22,500	2,338	89.61
Miscellaneous Revenues	9,238	25,676	122,400	96,724	20.98
Other Financing Sources	207,275	418,550	2,457,298	2,038,748	17.03
<b>Total Revenues</b>	<b>682,845</b>	<b>1,381,981</b>	<b>9,537,137</b>	<b>8,155,156</b>	<b>14.49</b>
 <b>OPERATING EXPENSES</b>					
Mayor and City Council	2,066	4,662	40,150	35,488	11.61
City Manager	10,970	23,159	153,235	130,076	15.11
City Attorney	8,999	18,140	110,000	91,860	16.49
City Clerk	8,718	20,117	145,130	125,013	13.86
Police Department	187,016	374,717	3,212,615	2,837,898	11.66
Fire Department	160,893	291,354	2,250,868	1,959,514	12.94
Community Development	40,565	77,448	683,017	605,569	11.34
Engineering	28,158	55,792	297,002	241,210	18.78
Street Division	143,553	267,897	1,684,699	1,416,802	15.9
Cemetery Division	3,888	9,047	98,766	89,719	9.16
Municipal Building	54,459	108,861	777,584	668,723	14
Economic Development	1,741	2,588	14,500	11,912	17.85
<b>Total Expenses</b>	<b>651,027</b>	<b>1,253,781</b>	<b>9,467,566</b>	<b>8,213,785</b>	<b>13.24</b>
 <b>Revenue over Expenses</b>	 <b>31,818</b>	 <b>128,201</b>	 <b>69,571</b>	 <b>(58,630)</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	00	02	942,933.00	( 942,932.98)	0
01-11-31110	00	00	457,105.00	( 457,105.00)	0
01-11-31120	00	00	380,997.00	( 380,997.00)	0
01-11-31500	.00	00	170,000.00	( 170,000.00)	0
<b>TOTAL TAXES</b>	<b>.00</b>	<b>02</b>	<b>1,951,035.00</b>	<b>( 1,951,034.98)</b>	<b>0</b>
<u>LICENSES &amp; PERMITS</u>					
01-11-32100	25.00	25.00	25,000.00	( 24,975.00)	1
01-11-32500	.00	31,260.08	125,000.00	( 93,739.92)	25.0
01-11-32510	22,484.13	48,341.73	315,000.00	( 268,658.27)	14.7
01-11-32600	20.00	20.00	2,000.00	( 1,980.00)	1.0
01-11-33100	44,008.17	45,236.61	100,000.00	( 54,763.39)	45.2
01-11-33500	.00	1,900.00	2,500.00	( 600.00)	76.0
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>66,537.30</b>	<b>124,783.42</b>	<b>569,500.00</b>	<b>( 444,716.58)</b>	<b>21.9</b>
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	105,311.14	178,065.21	856,873.00	( 678,807.79)	20.8
01-11-34200	00	25,248.72	149,179.00	( 123,930.28)	16.9
01-11-34300	11,840.71	23,944.68	125,000.00	( 101,055.32)	19.2
01-11-34400	164,060.41	326,325.61	1,900,000.00	( 1,573,674.39)	17.2
01-11-34450	24,222.33	45,132.78	236,478.00	( 191,345.22)	19.1
01-11-34762	6,365.25	10,239.81	173,644.00	( 163,404.19)	5.9
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>311,799.84</b>	<b>608,956.81</b>	<b>3,441,174.00</b>	<b>( 2,832,217.19)</b>	<b>17.7</b>
<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100	60.00	14,755.54	100,000.00	( 85,244.46)	14.8
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>60.00</b>	<b>14,755.54</b>	<b>100,000.00</b>	<b>( 85,244.46)</b>	<b>14.8</b>
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	32,624.73	82,422.47	375,000.00	( 292,577.53)	22.0
01-11-36700	4,460.00	8,495.50	75,000.00	( 66,504.50)	11.3
01-11-36800	7,208.33	14,416.66	88,230.00	( 73,813.34)	16.3
01-11-36900	20,884.28	42,062.71	205,000.00	( 162,937.29)	20.5
01-11-39960	11,700.00	21,700.00	130,000.00	( 108,300.00)	16.7
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>76,877.34</b>	<b>169,097.34</b>	<b>873,230.00</b>	<b>( 704,132.66)</b>	<b>19.4</b>
<u>OTHER FEES</u>					

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,950 00	3,900 00	20,000 00	( 16,100 00)	19.5
01-11-37650 GRAVE OPENING WINTER FEE	150 00	250 00	500 00	( 250 00)	50.0
01-11-37901 REIMBURSED DEVELOPER FEES	8,958 00	16,012 50	00	16,012 50	.0
01-11-37910 BUILDING AND ZONING FEES	.00	.00	2,000 00	( 2,000 00)	.0
<b>TOTAL OTHER FEES</b>	<b>11,058 00</b>	<b>20,162 50</b>	<b>22,500 00</b>	<b>( 2,337 50)</b>	<b>89.6</b>
 <u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	2,986 84	5,799 49	25,000 00	( 19,200 51)	23.2
01-11-38200 RENTAL INCOME	1,200 00	3,600 00	14,400 00	( 10,800 00)	25.0
01-11-38700 LOT SALES	650 00	2,550 00	15,000 00	( 12,450 00)	17.0
01-11-38800 CEMETERY RECEIPTS	.00	70 00	3,000 00	( 2,930 00)	2.3
01-11-38900 MISCELLANEOUS	4,401 00	13,656 29	65,000 00	( 51,343 71)	21.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>9,237 84</b>	<b>25,675 78</b>	<b>122,400 00</b>	<b>( 96,724 22)</b>	<b>21.0</b>
 <u>OTHER FINANCING SOURCES</u>					
01-11-39200 PROCEEDS-FIXED ASSET SALES	2,500 00	9,000 00	00	9,000 00	.0
01-11-39910 TRANSFER FROM ELECTRIC	164,752 25	329,504 50	1,977,027 00	( 1,647,522 50)	16.7
01-11-39920 TRANSFER FROM WATER	10,772 67	21,545 34	129,272 00	( 107,726 66)	16.7
01-11-39930 TRANSF FROM WATER RECLAMATION	12,499 92	24,999 84	149,999 00	( 124,999 16)	16.7
01-11-39945 RAILROAD FUND TRANSFER	5,000 00	10,000 00	60,000 00	( 50,000 00)	16.7
01-11-39946 SALES TAX FUND TRANSFER	9,916 67	19,833 34	119,000 00	( 99,166 66)	16.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000 00	2,000 00	12,000 00	( 10,000 00)	16.7
01-11-39950 SOLID WASTE TRANSFER	833 33	1,666 66	10,000 00	( 8,333 34)	16.7
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>207,274 84</b>	<b>418,549 68</b>	<b>2,457,298 00</b>	<b>( 2,038,748 32)</b>	<b>17.0</b>
 <b>TOTAL FUND REVENUE</b>	 <b>682,845 16</b>	 <b>1,381,981 09</b>	 <b>9,537,137 00</b>	 <b>( 8,155,155 91)</b>	 <b>14.5</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.40	3,884.80	25,250.00	( 21,365.20)	15.4
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	( 100.00)	.0
01-12-55400-000 PRINTING	.00	.00	200.00	( 200.00)	.0
01-12-56100-000 DUES	.00	583.33	1,200.00	( 616.67)	48.6
01-12-56200-000 TRAVEL EXPENSES	.00	.00	3,500.00	( 3,500.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	.00	.00	5,000.00	( 5,000.00)	.0
01-12-65100-000 OFFICE SUPPLIES	.00	69.93	900.00	( 830.07)	7.8
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	( 2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	123.70	123.70	1,000.00	( 876.30)	12.4
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	( 1,000.00)	.0
<b>TOTAL MAYOR/CITY COUNCIL</b>	<b>2,066.10</b>	<b>4,661.76</b>	<b>40,150.00</b>	<b>( 35,488.24)</b>	<b>11.6</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28 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)	6,243 09	12,513 86	.00	12,513 86	.0
01-13-45100-000 HEALTH INSURANCE	955 22	1,910 44	11,421 00	( 9,510 58)	16 7
01-13-45200-000 LIFE INSURANCE	4 18	8 36	.00	8 36	0
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300 00	( 300 00)	0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	81 00	11,400 00	( 11,319 00)	.7
01-13-55100-000 POSTAGE	.00	1,077 00	6,000 00	( 4,923 00)	18 0
01-13-55300-000 PUBLISHING	.00	163 60	1,000 00	( 836 40)	16 4
01-13-55400-000 PRINTING	.00	.00	500 00	( 500 00)	.0
01-13-56100-000 DUES	.00	83 33	900 00	( 816 67)	9 3
01-13-56200-000 TRAVEL EXPENSES	475 80	506 32	6,000 00	( 5,493 68)	8 4
01-13-56300-000 TRAINING	.00	.00	3,000 00	( 3,000 00)	0
01-13-56500-000 PUBLICATIONS	.00	.00	300 00	( 300 00)	0
01-13-56600-000 CONFERENCE	55 00	55 00	3,500 00	( 3,445 00)	1 6
01-13-65100-000 OFFICE SUPPLIES	40 59	614 19	3,000 00	( 2,385 81)	20 5
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	944 00	3,104 00	15,000 00	( 11,896 00)	20 7
<b>TOTAL CITY CLERK</b>	<b>8,717 88</b>	<b>20,117 10</b>	<b>145,130 00</b>	<b>( 125,012 90)</b>	<b>13 9</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	3,246.41	6,492.82	42,204.00	( 35,711.18)	15.4
01-17-42300-000 SALARY EXPENSE-OVERTIME	30.44	30.44	200.00	( 169.56)	15.2
01-17-45100-000 HEALTH INSURANCE	643.52	1,287.04	7,394.00	( 6,106.96)	17.4
01-17-45200-000 LIFE INSURANCE	5.84	11.68	.00	11.68	.0
01-17-51100-000 MAINTENANCE (BUILDING)	349.00	424.00	14,000.00	( 13,576.00)	3.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	2,000.00	( 2,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	159.99	319.98	2,000.00	( 1,680.02)	16.0
01-17-53700-000 NETWORK ADMINISTRATION	9,172.00	18,344.00	110,064.00	( 91,720.00)	16.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	1,163.76	1,759.76	30,000.00	( 28,240.24)	5.9
01-17-55200-000 TELEPHONE	24.37	152.30	1,500.00	( 1,347.70)	10.2
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	( 200.00)	.0
01-17-57100-000 UTILITIES	6,095.51	11,042.24	85,000.00	( 73,957.76)	13.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	81.00	500.00	( 419.00)	16.2
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	90.75	400.00	( 309.25)	22.7
01-17-59500-000 PROPERTY TAX	.00	.00	2,500.00	( 2,500.00)	.0
01-17-61100-000 MAINTENANCE BUILDING	46.90	46.90	1,000.00	( 953.10)	4.7
01-17-61700-000 MAINTENANCE (GROUNDS)	276.00	276.00	500.00	( 224.00)	55.2
01-17-65100-000 OFFICE SUPPLIES	68.79	424.50	4,000.00	( 3,575.50)	10.6
01-17-65400-000 GENERAL SUPPLIES	145.54	544.56	4,000.00	( 3,455.44)	13.6
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	111.28	604.00	26,000.00	( 25,396.00)	2.3
01-17-91400-000 SALES TAX REBATE	4,565.21	10,300.50	84,000.00	( 73,699.50)	12.3
01-17-99910-000 TRANSFER AMBULANCE FUND	11,916.67	23,833.34	143,000.00	( 119,166.66)	16.7
01-17-99964-000 TRANSFER ADMIN SERVICE	16,397.67	32,795.34	196,772.00	( 163,976.66)	16.7
<b>TOTAL MUNICIPAL BUILDING</b>	<b>54,459.40</b>	<b>108,861.15</b>	<b>777,584.00</b>	<b>( 668,722.85)</b>	<b>14.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 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	8,999 00	18,056 62	110,000 00	( 91,943 38)	16 4
01-18-56100-000	DUES	00	83 33	00	83 33	0
TOTAL CITY ATTORNEY		<u>8,999 00</u>	<u>18,139 95</u>	<u>110,000 00</u>	<u>( 91,860 05)</u>	<u>16 5</u>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	8,563.30	17,126.60	111,500.00	( 94,373.40)	15.4
01-19-45100-000 HEALTH INSURANCE	1,592.04	3,184.08	19,035.00	( 15,850.92)	16.7
01-19-45200-000 LIFE INSURANCE	11.68	23.36	.00	23.36	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	( 2,000.00)	.0
01-19-55200-000 TELEPHONE	160.44	320.88	750.00	( 429.12)	42.8
01-19-55300-000 PUBLISHING	.00	.00	200.00	( 200.00)	.0
01-19-56100-000 DUES	.00	534.63	8,750.00	( 8,215.37)	6.1
01-19-56200-000 TRAVEL EXPENSES	233.81	528.26	2,500.00	( 1,971.74)	21.1
01-19-56500-000 PUBLICATIONS	96.38	96.38	500.00	( 403.62)	19.3
01-19-56600-000 CONFERENCE EXPENSES	2.51	2.51	6,000.00	( 5,997.49)	.0
01-19-65100-000 OFFICE SUPPLIES	( 11.40)	60.60	500.00	( 439.40)	12.1
01-19-83000-000 EQUIPMENT	.00	289.87	500.00	( 210.13)	58.0
01-19-91100-000 COMMUNITY RELATIONS	320.93	991.43	1,000.00	( 8.57)	99.1
<b>TOTAL CITY MANAGER</b>	<b>10,969.69</b>	<b>23,158.60</b>	<b>153,235.00</b>	<b>( 130,076.40)</b>	<b>15.1</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	85,212.07	174,938.56	1,226,099.00	( 1,051,160.44)	14.3

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	138,277.45	269,064.92	1,836,924.00	( 1,567,859.08)	14.7
01-21-42200-000 SALARIES - PART-TIME	2,351.82	4,196.04	31,000.00	( 26,803.96)	13.5
01-21-42300-000 SALARIES - OVERTIME	8,311.08	19,273.99	195,000.00	( 175,726.01)	9.9
01-21-42800-000 OIC - ON-CALL FTO	1,341.00	2,815.20	22,000.00	( 19,184.80)	12.8
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	557,874.00	( 557,874.00)	0
01-21-45100-000 HEALTH INSURANCE	25,522.92	48,798.23	301,309.00	( 252,510.77)	16.2
01-21-45200-000 LIFE INSURANCE	146.00	291.70	.00	291.70	0
01-21-47100-000 UNIFORM ALLOWANCE	1,214.32	1,598.57	20,000.00	( 18,401.43)	8.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,959.80	7,951.13	40,000.00	( 32,048.87)	19.9
01-21-51300-000 MAINTENANCE - VEHICLE	224.02	4,508.26	30,000.00	( 25,491.74)	15.0
01-21-53400-000 MEDICAL SERVICES	145.07	145.07	1,500.00	( 1,354.93)	9.7
01-21-53700-000 DATA PROCESSING SERVICES	315.95	315.95	30,000.00	( 29,684.05)	1.1
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	4,000.00	( 4,000.00)	.0
01-21-55100-000 POSTAGE	.00	.00	100.00	( 100.00)	.0
01-21-55200-000 TELEPHONE	1,779.97	3,676.95	20,000.00	( 16,323.05)	18.4
01-21-55300-000 PUBLISHING	.00	.00	550.00	( 550.00)	.0
01-21-55400-000 PRINTING	423.00	441.66	4,100.00	( 3,658.34)	10.8
01-21-56100-000 DUES	.00	1,580.00	12,000.00	( 10,420.00)	13.2
01-21-56200-000 TRAVEL EXPENSES	27.37	27.37	3,000.00	( 2,972.63)	.9
01-21-56300-000 TRAINING	700.00	700.00	11,000.00	( 10,300.00)	6.4
01-21-57100-000 UTILITIES	127.94	225.08	1,350.00	( 1,124.92)	16.7
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	( 500.00)	0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	52.57	459.34	1,500.00	( 1,040.66)	30.6
01-21-65100-000 OFFICE SUPPLIES	143.91	767.03	4,500.00	( 3,732.97)	17.1
01-21-65200-000 OPERATING SUPPLIES	673.27	1,154.53	17,000.00	( 15,845.47)	6.8
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,820.62	7,742.57	40,000.00	( 32,257.43)	19.4
01-21-65800-000 PRISONER SUPPLIES	.00	287.68	2,000.00	( 1,712.32)	14.4
01-21-66200-000 K9 SUPPLIES	.00	97.58	5,000.00	( 4,902.42)	2.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	( 2,148.00)	( 2,148.00)	9,408.00	( 11,556.00)	( 22.8)
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	( 796.00)	( 796.00)	.00	( 796.00)	.0
01-21-91700-000 INVESTIGATIONS	50.00	190.00	3,000.00	( 2,810.00)	6.3
01-21-91710-000 DRUG INVESTIGATIONS	.00	.00	5,000.00	( 5,000.00)	0
01-21-92400-000 DUI	1,351.67	1,351.67	3,000.00	( 1,648.33)	45.1
<b>TOTAL POLICE DEPARTMENT</b>	<b>187,015.75</b>	<b>374,716.52</b>	<b>3,212,615.00</b>	<b>( 2,837,898.48)</b>	<b>11.7</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	80,665.16	163,663.56	1,103,186.00	( 939,522.44)	14.8
01-22-42200-000 SALARIES - PART-TIME	7,561.75	13,577.75	75,000.00	( 61,422.25)	18.1
01-22-42300-000 SALARY EXPENSE - OVERTIME	10,274.79	24,597.55	182,274.00	( 157,676.45)	13.5
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	464,988.00	( 464,988.00)	0
01-22-45100-000 HEALTH INSURANCE	17,850.96	35,701.92	224,770.00	( 189,068.08)	15.9
01-22-45200-000 LIFE INSURANCE	75.92	151.84	.00	151.84	0
01-22-47100-000 UNIFORM ALLOWANCE	389.90	601.91	12,000.00	( 11,398.09)	5.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	90.50	181.00	9,000.00	( 8,819.00)	2.0
01-22-51200-000 MAINTENANCE SERVICE - EQUIPMENT	.00	.00	12,500.00	( 12,500.00)	0
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	772.95	806.95	10,000.00	( 9,193.05)	8.1
01-22-53400-000 MEDICAL SERVICES	.00	280.00	7,800.00	( 7,520.00)	3.6
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,578.27	5,739.40	40,000.00	( 34,260.60)	14.4
01-22-55100-000 POSTAGE	24.00	28.90	500.00	( 471.10)	5.8
01-22-55200-000 TELEPHONE	639.04	1,128.68	8,000.00	( 6,871.32)	14.1
01-22-55400-000 PRINTING	.00	.00	500.00	( 500.00)	0
01-22-56100-000 DUES	.00	175.00	1,500.00	( 1,325.00)	11.7
01-22-56200-000 TRAVEL EXPENSES	.00	40.00	2,500.00	( 2,460.00)	1.6
01-22-56300-000 TRAINING	250.00	1,550.00	8,000.00	( 4,450.00)	25.8
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,500.00	( 2,500.00)	0
01-22-56500-000 PUBLICATIONS	69.00	69.00	850.00	( 781.00)	8.1
01-22-57100-000 UTILITIES	759.44	1,932.74	17,000.00	( 15,067.26)	11.4
01-22-61100-000 MAINTENANCE SUPPLIES - BUILDING	62.98	112.98	4,000.00	( 3,887.02)	2.8
01-22-61200-000 MAINTENANCE SUPPLIES - EQUIPMENT	.00	.00	5,000.00	( 5,000.00)	0
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	446.83	473.59	5,000.00	( 4,526.41)	9.5
01-22-65100-000 OFFICE SUPPLIES	.00	.00	2,500.00	( 2,500.00)	0
01-22-65200-000 OPERATING SUPPLIES	367.16	2,467.86	15,000.00	( 12,532.14)	16.5
01-22-65400-000 JANITORIAL SUPPLIES	10.98	300.75	4,500.00	( 4,199.25)	6.7
01-22-65500-000 AUTOMOTIVE FUEL/OIL	828.88	1,598.64	12,000.00	( 10,401.36)	13.3
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	8,000.00	( 8,000.00)	0
01-22-84000-000 CAPITAL OUTLAY - VEHICLES	36,174.15	36,174.15	.00	36,174.15	0
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	13,000.00	( 13,000.00)	0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	1,000.00	( 1,000.00)	0
<b>TOTAL FIRE DEPARTMENT</b>	<b>160,892.66</b>	<b>291,354.17</b>	<b>2,250,868.00</b>	<b>( 1,959,513.83)</b>	<b>12.9</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	347,908.41	666,070.69	5,463,483.00	( 4,797,412.31)	12.2

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>						
01-41-42100-000	SALARIES (FULL-TIME)	55,116.50	109,833.48	704,100.00	( 594,266.52)	15.6
01-41-42200-000	SALARIES (PART-TIME)	.00	.00	8,000.00	( 8,000.00)	.0
01-41-42300-000	SALARY EXPENSE-OVERTIME	15,692.55	21,411.70	60,000.00	( 38,588.30)	35.7
01-41-42600-000	SALARIES PAGER PAY	2,264.00	4,548.00	19,500.00	( 14,952.00)	23.3
01-41-45100-000	HEALTH INSURANCE	13,472.85	27,343.71	137,799.00	( 110,455.29)	19.8
01-41-45200-000	LIFE INSURANCE	58.40	116.80	.00	116.80	0
01-41-47100-000	UNIFORM ALLOWANCE	.00	81.92	1,000.00	( 918.08)	8.2
01-41-47300-000	CLOTHING ACQUISITION	149.99	234.95	2,500.00	( 2,265.05)	9.4
01-41-51100-000	MAINTENANCE (BUILDING)	.00	2,125.00	2,500.00	( 375.00)	85.0
01-41-51200-000	MAINTENANCE (EQUIPMENT)	.00	.00	15,000.00	( 15,000.00)	0
01-41-51300-000	MAINT SERVICE-VEHICLE	918.60	1,087.20	30,000.00	( 28,912.80)	3.6
01-41-51400-000	MAINTENANCE STREET	.00	.00	30,000.00	( 30,000.00)	0
01-41-51600-000	MAINTENANCE SNOW REMOVAL	.00	.00	3,000.00	( 3,000.00)	0
01-41-52900-000	MAINTENANCE OTHER	6,807.50	6,807.50	20,000.00	( 13,192.50)	34.0
01-41-53600-000	JANITORIAL SERVICES	.00	245.17	2,000.00	( 1,754.83)	12.3
01-41-54900-000	OTHER PROFESSIONAL SERVICES	.00	.00	30,000.00	( 30,000.00)	0
01-41-55100-000	POSTAGE	.00	.00	100.00	( 100.00)	0
01-41-55200-000	TELEPHONE	352.74	779.58	5,000.00	( 4,220.42)	15.6
01-41-55300-000	PUBLISHING	.00	.00	300.00	( 300.00)	0
01-41-56200-000	TRAVEL EXPENSES	40.00	40.00	1,200.00	( 1,160.00)	3.3
01-41-56300-000	TRAINING	365.00	465.00	3,500.00	( 3,035.00)	13.3
01-41-57100-000	UTILITIES	1,320.88	2,624.07	14,000.00	( 11,375.93)	18.7
01-41-57200-000	STREET LIGHTING	11,618.33	24,903.31	169,000.00	( 144,096.69)	14.7
01-41-59400-000	LEASE OR RENTALS	.00	.00	3,000.00	( 3,000.00)	0
01-41-61100-000	MAINTENANCE BUILDING	20.89	1,313.15	5,000.00	( 3,686.85)	26.3
01-41-61200-000	MAINTENANCE (EQUIPMENT)	1,123.67	1,997.35	18,500.00	( 16,502.65)	10.8
01-41-61300-000	MAINT SUPPLIES-VEHICLE	1,525.53	2,982.83	25,000.00	( 22,017.17)	11.9
01-41-61400-000	SUPPLIES STREETS	2,719.23	2,782.70	60,000.00	( 57,217.30)	4.6
01-41-61600-000	SUPPLIES SNOW REMOVAL	15,729.09	25,433.01	110,000.00	( 84,566.99)	23.1
01-41-61700-000	MAINT SUPPLIES-GROUNDS	.00	115.05	12,000.00	( 12,115.05)	( 1.0)
01-41-62900-000	SUPPLIES OTHER	695.20	3,422.44	15,000.00	( 11,577.56)	22.8
01-41-65100-000	OFFICE SUPPLIES	1,473.00	1,473.00	2,000.00	( 527.00)	73.7
01-41-65200-000	OPERATING SUPPLIES	134.80	399.75	8,000.00	( 7,600.25)	5.0
01-41-65300-000	SMALL TOOLS	.00	.00	3,200.00	( 3,200.00)	0
01-41-65400-000	JANITORIAL SUPPLIES	.00	240.10	1,000.00	( 759.90)	24.0
01-41-65500-000	GASOLINE/OIL	7,314.69	12,275.22	55,000.00	( 42,724.78)	22.3
01-41-66100-000	SAFETY SUPPLIES	.00	104.66	3,500.00	( 3,395.34)	3.0
01-41-83000-000	CAPITAL OUTLAY - EQUIPMENT	.00	8,300.50	50,000.00	( 41,699.50)	16.6
01-41-84000-000	CAPITAL OUTLAY - VEHICLE	4,640.00	4,640.00	30,000.00	( 25,360.00)	15.5
01-41-89000-000	CAPITAL OUTLAY - OTHER	.00	.00	25,000.00	( 25,000.00)	0
<b>TOTAL STREET DIVISION</b>		<b>143,553.44</b>	<b>267,897.05</b>	<b>1,684,699.00</b>	<b>( 1,416,801.95)</b>	<b>15.9</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	2,805.60	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	398.01	1,194.03	23,298.00	( 22,103.97)	5.1
01-46-45200-000 LIFE INSURANCE	4.17	8.34	.00	8.34	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	37.75	300.00	( 262.25)	12.6
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	412.50	45,000.00	( 44,587.50)	.9
01-46-55200-000 TELEPHONE	163.51	327.02	1,500.00	( 1,172.98)	21.8
01-46-57100-000 UTILITIES	167.27	437.47	3,250.00	( 2,812.53)	13.5
01-46-61100-000 MAINTENANCE BUILDING	20.89	20.89	1,000.00	( 979.11)	2.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	55.53	500.00	( 444.47)	11.1
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	( 500.00)	0
01-46-61700-000 MAINT SUPPLIES-GROUNDS	.00	205.20	1,500.00	( 1,294.80)	13.7
01-46-65200-000 OPERATING SUPPLIES	192.79	503.46	500.00	3.46	100.7
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	( 500.00)	0
01-46-65400-000 JANITORIAL SUPPLIES	.00	12.54	100.00	( 87.46)	12.5
01-46-65500-000 GASOLINE/OIL	135.92	215.30	1,200.00	( 984.70)	17.9
01-46-66100-000 SAFETY SUPPLIES	.00	.00	250.00	( 250.00)	0
TOTAL CEMETERY	3,888.16	9,048.71	98,766.00	( 89,719.29)	9.2

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL TIME)	14,133.80	28,267.58	183,733.00	( 155,465.42)	15.4
01-48-45100-000 HEALTH INSURANCE	3,184.08	6,368.16	38,089.00	( 31,700.84)	16.7
01-48-45200-000 LIFE INSURANCE	11.68	23.36	00	23.36	.0
01-48-51100-000 MAINTENANCE (BUILDING)	00	153.27	1,500.00	( 1,346.73)	10.2
01-48-51200-000 MAINTENANCE (EQUIPMENT)	00	00	900.00	( 900.00)	.0
01-48-51300-000 MAINT SERVICE (VEHICLE)	764.92	805.91	750.00	55.91	107.5
01-48-53200-000 ENGINEERING SERVICE	8,958.00	16,701.25	16,000.00	701.25	104.4
01-48-54900-000 OTHER PROFESSIONAL SERVICES	00	49.24	2,800.00	( 2,750.76)	1.8
01-48-55100-000 POSTAGE	00	00	50.00	( 50.00)	0
01-48-55200-000 TELEPHONE	184.48	491.41	3,400.00	( 2,908.59)	14.5
01-48-55300-000 PUBLISHING	00	00	150.00	( 150.00)	0
01-48-56100-000 DUES	00	387.33	1,850.00	( 1,462.67)	20.9
01-48-56200-000 TRAVEL EXPENSES	75.51	115.51	3,300.00	( 3,184.49)	3.5
01-48-56300-000 TRAINING	00	130.00	2,600.00	( 2,470.00)	5.0
01-48-56500-000 PUBLICATIONS	00	00	250.00	( 250.00)	0
01-48-57100-000 UTILITIES	383.38	936.67	5,500.00	( 4,563.33)	17.0
01-48-61200-000 SUPPLIES (EQUIPMENT)	00	41.97	2,700.00	( 2,658.03)	1.6
01-48-65100-000 OFFICE SUPPLIES	174.67	204.41	950.00	( 745.59)	21.5
01-48-65300-000 SMALL TOOLS	00	369.98	500.00	( 130.02)	74.0
01-48-65400-000 JANITORIAL SUPPLIES	00	156.91	600.00	( 443.09)	28.2
01-48-65500-000 GASOLINE & OIL	287.87	588.62	3,400.00	( 2,811.38)	17.3
01-48-67000-000 PRINT MATERIALS	00	00	100.00	( 100.00)	0
01-48-68400-000 MICROCOMPUTER SOFTWARE	00	00	3,200.00	( 3,200.00)	0
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
<b>TOTAL ENGINEERING</b>	<b>28,158.39</b>	<b>55,791.58</b>	<b>297,002.00</b>	<b>( 241,210.42)</b>	<b>18.8</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	175,599.99	332,735.34	2,080,467.00	( 1,747,731.66)	16.0

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28 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)	24,154.42	48,308.84	312,590.00	( 264,281.16)	15.5
01-44-45100-000 HEALTH INSURANCE	4,318.62	8,637.24	51,633.00	( 42,995.76)	16.7
01-44-45200-000 LIFE INSURANCE	29.20	58.40	.00	58.40	0
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	31.00	1,500.00	( 1,469.00)	2.1
01-44-52900-000 NUISANCE ABATEMENT	.00	.00	4,600.00	( 4,600.00)	0
01-44-53400-000 MEDICAL SERVICES	.00	.00	100.00	( 100.00)	0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	1,350.00	1,350.00	63,000.00	( 61,650.00)	2.1
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	6,588.81	12,954.06	173,644.00	( 160,689.94)	7.5
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	116.97	232.75	1,500.00	( 1,267.25)	15.5
01-44-55300-000 PUBLISHING	.00	196.00	2,500.00	( 2,304.00)	7.8
01-44-55400-000 PRINTING	35.20	70.40	800.00	( 729.60)	8.8
01-44-56100-000 DUES	.00	579.30	1,450.00	( 870.70)	40.0
01-44-56200-000 TRAVEL EXPENSES	1,220.24	1,220.24	3,000.00	( 1,779.76)	40.7
01-44-56300-000 TRAINING	.00	.00	5,000.00	( 5,000.00)	0
01-44-56500-000 PUBLICATIONS	39.20	39.20	300.00	( 260.80)	13.1
01-44-56600-000 CONFERENCE EXPENSES	1,198.00	1,198.00	3,000.00	( 1,802.00)	39.9
01-44-57100-000 UTILITIES	71.62	155.96	1,300.00	( 1,144.04)	12.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	1,000.00	( 1,000.00)	0
01-44-65100-000 OFFICE SUPPLIES	.00	196.81	2,000.00	( 1,803.19)	9.8
01-44-65200-000 OPERATING SUPPLIES	193.52	387.07	600.00	( 212.93)	64.5
01-44-65500-000 AUTOMOTIVE FUEL/OIL	81.37	164.99	1,200.00	( 1,035.01)	13.8
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	5,000.00	( 5,000.00)	.0
01-44-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	5,000.00	( 5,000.00)	.0
01-44-91100-000 PUBLIC RELATIONS	1,168.00	1,168.00	2,000.00	( 832.00)	58.4
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>40,565.17</b>	<b>77,448.26</b>	<b>683,017.00</b>	<b>( 605,568.74)</b>	<b>11.3</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-45200-000 LIFE INSURANCE	11.68	23.36	.00	23.36	.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	63.92	172.22	1,500.00	( 1,327.78)	11.5
01-61-56100-000 DUES	420.00	920.00	750.00	170.00	122.7
01-61-56200-000 TRAVEL EXPENSES	436.68	436.68	2,500.00	( 2,063.32)	17.5
01-61-56300-000 TRAINING	.00	.00	1,000.00	( 1,000.00)	0
01-61-56500-000 PUBLICATIONS	.00	.00	150.00	( 150.00)	0
01-61-56600-000 CONFERENCE	545.00	545.00	1,000.00	( 455.00)	54.5
01-61-65100-000 OFFICE SUPPLIES	43.48	43.48	1,000.00	( 956.52)	4.4
01-61-65200-000 OPERATING SUPPLIES	33.00	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	187.71	227.68	1,000.00	( 772.32)	22.8
01-61-92900-000 MISCELLANEOUS CHARGES	.00	186.30	1,000.00	( 813.70)	18.6
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>1,741.47</b>	<b>2,587.72</b>	<b>14,500.00</b>	<b>( 11,912.28)</b>	<b>17.9</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	42,306.64	80,035.98	697,517.00	( 617,481.02)	11.5
TOTAL FUND EXPENDITURES	<u>651,027.11</u>	<u>1,253,780.57</u>	<u>9,467,566.00</u>	<u>( 8,213,785.43)</u>	<u>13.2</u>
NET REVENUE OVER EXPENDITURES	<u>31,818.05</u>	<u>128,200.52</u>	<u>69,571.00</u>	<u>58,629.52</u>	<u>184.3</u>

CITY OF ROCHELLE  
SPECIAL FUND BUDGET SUMMARY  
FOR THE 2 MONTHS ENDING FEBRUARY 28 2018

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>REVENUE BY FUND</b>					
Audit	10	22	14,156	14,134	0.16
Insurance	-	-	230,660	230,660	0
Illinois Municipal Retirement	-	-	228,656	228,656	0
Social Security	-	-	222,050	222,050	0
Ambulance	11,978	23,956	143,000	119,044	16.75
Economic Development	-	-	-	-	0
Motor Fuel Tax	21,866	43,193	2,110,000	2,066,807	2.05
Utility Tax	39,025	67,466	451,200	383,734	14.95
Travel and Tourism	6,287	20,041	243,168	223,127	8.24
Sales Tax	83,505	169,669	997,000	827,331	17.02
Lighthouse Pointe TIF	271	588	563,976	563,388	0.1
Foreign Fire Insurance	-	-	21,025	21,025	0
TIF	-	-	71,758	71,758	0
Overweight Truck	1,962	5,393	50,050	44,657	10.78
Capital Improvement	161	335	5,976,688	5,976,353	0.01
Stormwater Management	2,752	2,844	24,100	21,256	11.8
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	96,398	124,592	652,393	527,801	19.1
Technology Center	109,779	219,107	1,418,200	1,199,094	15.45
Airport	27,259	76,753	1,800,421	1,723,668	4.26
Railroad	154,792	156,359	7,919,583	7,763,224	1.97
Golf Course	12,544	48,289	372,000	323,711	12.98
Health Insurance	-	-	-	-	0
Administrative Services	52,530	105,015	629,818	524,803	16.67
<b>Total Revenues</b>	<b>621,121</b>	<b>1,063,623</b>	<b>24,139,902</b>	<b>23,076,279</b>	<b>4.41</b>

CITY OF ROCHELLE  
SPECIAL FUND BUDGET SUMMARY  
FOR THE 2 MONTHS ENDING FEBRUARY 28 2018

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>OPERATING EXPENSES</b>					
Audit	3,000	3,000	28,000	25,000	10.71
Insurance	7,999	59,793	342,000	282,207	17.48
Illinois Municipal Retirement	21,171	39,956	216,000	176,044	18.5
Social Security	17,983	34,379	223,000	188,621	15.42
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	20,572	39,305	313,016	273,711	12.56
Sales Tax	9,917	19,833	2,192,000	2,172,167	0.9
Lighthouse Pointe TIF	267	267	371,099	370,833	0.07
Foreign Fire Insurance	-	-	30,500	30,500	0
TIF	390	718	15,000	14,283	4.78
Overweight Truck	1,000	2,019	93,600	91,582	2.16
Capital Improvement	6,682	11,273	5,876,938	5,865,665	0.19
Stormwater Management	-	-	19,500	19,500	0
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	25,742	45,884	371,373	325,489	12.36
Technology Center	70,774	136,224	744,645	608,421	18.29
Airport	15,614	33,542	1,807,778	1,774,236	1.86
Railroad	33,439	110,112	8,614,539	8,504,427	1.28
Golf Course	7,734	16,936	140,432	123,496	12.06
Health Insurance	-	-	-	-	0
Administrative Services	40,418	86,272	618,449	532,177	13.95
<b>Total Expenses</b>	<b>282,700</b>	<b>639,512</b>	<b>25,622,869</b>	<b>24,983,357</b>	<b>2.5</b>
<b>Revenue over Expenses</b>	<b>338,421</b>	<b>424,111</b>	<b>(1,482,967)</b>	<b>(1,907,078)</b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET - WATER FUND February 28, 2018 and 2017

	February 28, 2018	February 28, 2017
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	27,111,277	25,775,446
Less Accumulated Depreciation	( 7,962,782)	( 7,474,166)
Net Plant in Service	19,148,496	18,301,280
<b>CURRENT ASSETS</b>		
Cash & Investments	4,950,582	3,516,978
Customer Accounts Receivable	286,878	297,325
Other Accounts Receivable	72,096	72,096
Inventory		
Prepaid Expenses	12,689	17,921
Total Current Assets	5,322,244	3,904,319
RESTRICTED ASSETS	95,722	
<b>OTHER DEBITS</b>		
Unamortized Loss		
Deferred Outflows of Resources	83,487	83,487
Total Other Debits	83,487	83,487
<b>TOTAL ASSETS</b>	24,649,950	22,289,087
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	19,353,990	18,785,565
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	19,537,678	18,969,253
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	203,782	85,008
Accrued Liabilities	231,544	224,826
Total Current Liabilities	435,326	309,834
<b>Non-Current Liabilities</b>		
Note Payable - Associated Company		
Other Non-Current Liabilities	4,676,945	3,010,000
Total Non-Current Liabilities	4,676,945	3,010,000
Total Liabilities	5,112,271	3,319,834
<b>TOTAL LIABILITIES AND EQUITY</b>	24,649,950	22,289,087

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND

For the 2 Months Ending February 28, 2018 and 2017

	2018	2017	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	157,928	150,185	7,743	105.2
Commercial Sales	110,249	104,586	5,662	105.4
Industrial Sales	137,311	126,764	10,547	108.3
Interdepartmental Sales				0
Other Operating Revenues	22,922	20,199	2,723	113.5
<b>Total Operating Revenues</b>	<b>428,409</b>	<b>401,735</b>	<b>26,675</b>	<b>106.6</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	78,990	56,505	22,485	139.8
Source of Supply - Maintenance	17,843	5,914	11,929	301.7
Water Treatment - Operations	26,544	23,820	2,724	111.4
Water Treatment - Maintenance	3,158	10,960	(7,802)	28.8
Distribution - Operations	12,080	15,571	(3,491)	77.6
Distribution - Maintenance	23,520	33,245	(9,725)	70.8
Customer Accounts	22,358	21,019	1,339	106.4
Administrative and General	46,649	32,408	14,241	143.9
Depreciation	81,436	81,436		100.0
Indirect Transfers to Municipality				0
<b>Total Operating Expenses</b>	<b>312,578</b>	<b>280,878</b>	<b>31,700</b>	<b>111.3</b>
<b>Operating Income (Loss)</b>	<b>115,832</b>	<b>120,857</b>	<b>(5,025)</b>	<b>95.8</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	2,052	280	1,772	732.8
Investment Income	7,303	439	6,864	1,663.8
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	(123)	(38)	(85)	(321.6)
Interest Expense	(8)	(20)	13	(38.2)
<b>Total Non-Operating Revenue (Expense)</b>	<b>9,225</b>	<b>661</b>	<b>8,564</b>	<b>1,396.5</b>
<b>Net Income Before Amortizations</b>	<b>125,057</b>	<b>121,517</b>	<b>3,539</b>	<b>102.9</b>
Amortization of Contributions in Aid of Construction				0
<b>Net Income</b>	<b>125,057</b>	<b>121,517</b>	<b>3,539</b>	<b>102.9</b>
Operating Transfers In (Out)	(21,545)	(17,893)	(3,652)	(120.4)
Interfund Transfer W/WR Loan Forgiveness				0
<b>Increase (Decrease) in Retained Earnings</b>	<b>103,511</b>	<b>103,624</b>	<b>(113)</b>	<b>99.9</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>19,250,705</b>	<b>18,681,940</b>	<b>568,765</b>	<b>103.0</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>19,354,217</b>	<b>18,785,565</b>	<b>568,652</b>	<b>103.0</b>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND  
February 28, 2018 and 2017

	February 28, 2018	February 28, 2017
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	41,429,525	41,248,115
Less Accumulated Depreciation	( 23,239,185)	( 22,265,719)
Net Plant in Service	18,190,340	18,982,396
<b>CURRENT ASSETS</b>		
Cash & Investments	3,111,871	1,771,886
Customer Accounts Receivable	662,462	712,665
Other Accounts Receivable	97,145	96,963
Inventory	3,480	3,480
Prepaid Expenses	28,502	45,404
Total Current Assets	3,903,460	2,630,398
<b>RESTRICTED FUNDS</b>	<b>375,473</b>	<b>407,669</b>
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss		
Deferred Outflows of Resources	221,900	221,900
Note Receivable - Associated Company		
Total Non-Current Assets	221,900	221,900
<b>TOTAL ASSETS</b>	<b>22,691,174</b>	<b>22,242,363</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	14,689,758	14,133,691
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,658,523	21,102,456
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	110,647	70,366
Accrued Liabilities	593,489	589,886
Total Current Liabilities	704,136	660,252
<b>Non-Current Liabilities</b>		
Bonds Payable	328,515	479,655
Unamortized Premium on Long-Term Debt		
Other Non-Current Liabilities		
Total Non-Current Liabilities	328,515	479,655
Total Liabilities	1,032,651	1,139,908
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>22,691,174</b>	<b>22,242,363</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - WATER RECLAMATION FUND For the 2 Months Ending February 28, 2018 and 2017

	2018	2017	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	200,241	200,316	( 75)	100.0
Commercial Sales	167,646	187,453	( 19,807)	89.4
Industrial Sales	170,515	165,846	4,669	102.8
Interdepartmental Sales				0
Other Operating Revenues	22,846	22,340	506	102.3
<b>Total Operating Revenues</b>	<b>561,248</b>	<b>575,955</b>	<b>( 14,708)</b>	<b>97.5</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	14,868	19,992	( 5,124)	74.4
Collection - Maintenance	12,152	16,338	( 4,186)	74.4
Pumping - Operations	873	201	672	434.3
Pumping - Maintenance	2,769	71	2,698	3,902.3
Treatment and Disposal - Operations	168,911	145,263	23,648	116.3
Treatment and Disposal - Maintenance	32,256	25,672	6,584	125.7
Customer Accounts	23,939	23,234	704	103.0
Administrative and General	39,167	28,541	10,626	137.2
Depreciation	162,244	162,244		100.0
<b>Total Operating Expenses</b>	<b>457,178</b>	<b>421,556</b>	<b>35,622</b>	<b>108.5</b>
<b>Operating Income (Loss)</b>	<b>104,069</b>	<b>154,399</b>	<b>( 50,330)</b>	<b>67.4</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	5,262	1,178	4,084	446.7
Non Utility Income	1,052		1,052	0
Merchandising, Jobbing & Contract Income	837	632	205	132.5
Merchandising, Jobbing & Contract Expense	( 257)	( 508)	251	( 50.5)
Amortization Expense				0
Interest Expense	( 2,144)	( 1,885)	( 259)	( 113.7)
<b>Total Non-Operating Revenue (Expense)</b>	<b>4,750</b>	<b>( 583)</b>	<b>5,333</b>	<b>814.5</b>
<b>Net Income Before Amortizations</b>	<b>108,819</b>	<b>153,816</b>	<b>( 44,997)</b>	<b>70.8</b>
Amortization of Contributions in Aid of Construction				0
<b>Net Income</b>	<b>108,819</b>	<b>153,816</b>	<b>( 44,997)</b>	<b>70.8</b>
Operating Transfers In (Out)	( 25,000)	( 20,497)	( 4,503)	( 122.0)
Interfund transfer W/WR loan forgiveness				0
<b>Increase (Decrease) in Retained Earnings</b>	<b>83,819</b>	<b>133,319</b>	<b>( 49,499)</b>	<b>62.9</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>14,606,938</b>	<b>14,000,372</b>	<b>606,566</b>	<b>104.3</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>14,690,758</b>	<b>14,133,691</b>	<b>557,067</b>	<b>103.9</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND February 28, 2018 and 2017

	February 28, 2018	February 28, 2017
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	89,763,245	85,807,009
Less: Accumulated Depreciation	( 46,916,332)	( 44,324,387)
Net Plant in Service	42,846,913	41,482,622
<b>CURRENT ASSETS</b>		
Cash & Investments	6,410,865	7,380,279
Customer Accounts Receivable	5,302,900	5,162,340
Other Accounts Receivable		
Inventory	2,142,235	1,773,277
Prepaid Expenses	272,980	321,248
Total Current Assets	14,128,980	14,637,143
<b>RESTRICTED ASSETS</b>	7,446,012	7,036,756
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	1,463,187	1,694,226
Deferred Outflows of Resources	654,716	654,716
Other Deferred Debits	212,089	212,089
Interdepartmental Loan Receivable	450,202	499,591
Total Non-Current Assets	2,780,194	3,060,622
<b>TOTAL ASSETS</b>	67,202,098	66,217,144
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	47,444,076	45,242,748
Total Equity	47,444,076	45,242,748
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	2,515,148	2,788,961
Accrued Liabilities	1,761,667	1,775,772
Total Current Liabilities	4,276,815	4,564,733
<b>Non-Current Liabilities</b>		
Bonds Payable	15,488,080	16,157,899
Other Non-Current Liabilities	( 6,873)	251,764
Total Non-Current Liabilities	15,481,207	16,409,663
Total Liabilities	19,758,022	20,974,396
<b>TOTAL LIABILITIES AND EQUITY</b>	67,202,098	66,217,144

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 2 Months Ending February 28, 2018 and 2017

	2018	2017	Variance	%
<b>OPERATING REVENUES</b>				
Residential	1,107,868	1,081,456	26,412	102.4
Small General Service	990,771	1,003,397	(12,625)	98.7
Large General Service	4,174,528	4,263,649	(89,121)	97.9
Public Street Lighting	27,352	27,829	(477)	98.3
Interdepartmental	103,710	96,901	6,809	107.0
Forfeited Discounts	67,065	46,873	20,192	143.1
Other Operating Revenues	485,197	338,318	146,879	143.4
	<b>6,956,492</b>	<b>6,858,423</b>	<b>98,069</b>	<b>101.4</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	3,859,968	3,830,482	29,485	100.8
Generation - Operation	43,421	52,761	(9,340)	82.3
Generation - Maintenance	106,527	345,448	(238,921)	30.8
Transmission - Operation	236,010	238,006	(1,997)	99.2
Distribution - Operation	323,710	249,607	74,103	129.7
Distribution - Maintenance	91,347	107,298	(15,951)	85.1
Depreciation	455,104	455,104		100.0
Taxes Other Than Income Taxes	24,135	25,798	(1,663)	93.6
Customer Accounts	51,659	38,563	13,095	134.0
Administrative & General	420,801	464,169	(43,369)	90.7
Indirect Transfers to Municipality				.0
	<b>5,612,681</b>	<b>5,807,237</b>	<b>(194,556)</b>	<b>96.7</b>
Operating Income (Loss)	<b>1,343,811</b>	<b>1,051,186</b>	<b>292,625</b>	<b>127.8</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	22,445	5,656	16,788	396.8
Merchandising, Jobbing & Contract Income		(1,559)	1,559	0
Merchandising, Jobbing & Contract Expense	1,097	(3,296)	4,393	33.3
Amortization Expense	10,931	10,931		100.0
Interest Expense	(101,403)	(104,361)	2,958	(97.2)
Non-Operating Revenue (Expense)	936	5,357	(4,421)	17.5
	<b>(65,994)</b>	<b>(87,272)</b>	<b>21,278</b>	<b>(75.6)</b>
Increase (Decrease) in Retained Earnings Before Operating Transfers	<b>1,277,817</b>	<b>963,914</b>	<b>313,903</b>	<b>132.6</b>
Operating Transfers In (Out)	(329,505)	(317,078)	12,426	103.9
Increase (Decrease) in Retained Earnings	<b>948,312</b>	<b>646,835</b>	<b>301,477</b>	<b>146.6</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>46,496,649</b>	<b>44,595,913</b>	<b>1,900,736</b>	<b>104.3</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>47,444,961</b>	<b>45,242,748</b>	<b>2,202,213</b>	<b>104.9</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – NETWORK ADMIN February 28, 2018 and 2017

	February 28, 2018	February 28, 2017
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	21,077	3,731,087
Tech Center Building		428
Less Accumulated Depreciation		( 2,919,495)
Net Plant in Service	21,077	812,020
<b>NON CURRENT ASSETS</b>		
Deferred Outflows of Resources		72,502
Total Non Current Assets		72,502
<b>CURRENT ASSETS</b>		
Cash & Investments	( 20,533)	( 989,203)
Customer Accounts Receivable	68,133	62,884
Miscellaneous Accounts Receivable		
Prepaid Expenses	10,306	10,306
Inventory		
Total Current Assets	57,906	( 916,014)
<b>TOTAL ASSETS</b>	78,983	( 31,491)
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	81,663	( 771,258)
Revenue over Expenditures	( 11,885)	( 65)
Contribution in Aid of Construction (Net)		352,922
Total Equity	69,779	( 418,400)
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	6,234	3,865
Accrued Liabilities	2,970	197,490
Other Liabilities		
Total Current Liabilities	9,205	201,355
<b>Non-Current Liabilities</b>		
Interdepartmental Loan Payable		185,554
Total Non-Current Liabilities		185,554
Total Liabilities	9,205	386,909
<b>TOTAL LIABILITIES AND EQUITY</b>	78,983	( 31,491)

# ROCHELLE MUNICIPAL UTILITIES

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

For the 2 Months Ending February 28, 2018 and 2017

	2018	2017	Variance	%
<b>OPERATING REVENUES</b>				
Network Administration Fees	57,991	76,294	( 18,303)	76.0
VOIP Services		173	( 173)	0
Misc Revenues				0
Network and Hardware Support				0
Data Services		958	( 958)	0
Fiber Internet Access		18,942	( 18,942)	0
Dial-up Internet Access		1,585	( 1,585)	0
Wireless Internet Access		450	( 450)	0
Network Internet Access		3,399	( 3,399)	0
Web Site Host		1,525	( 1,525)	0
Web Site Development				0
Activation Fee				0
Wireless Installation				0
Mailboxes		403	( 403)	0
Forfeited Discounts		392	( 392)	0
<b>Total Operating Revenues</b>	<b>57,991</b>	<b>104,122</b>	<b>( 46,131)</b>	<b>55.7</b>
<b>OPERATING EXPENSES</b>				
Personnel	18,806	33,210	( 14,403)	56.6
Insurance Benefits	6,313	7,578	( 1,265)	83.3
Pension & Other Benefits	2,352	6,288	( 3,936)	37.4
Contractual Services- Maintenance				0
Contractual Services- Professional	14,985	18,116	( 3,131)	82.7
Contractual Services- Communications	22,764	22,909	( 144)	99.4
Contractual Services- Professional Development	1,769	159	1,610	1,112.5
Service Charges	2,366	2,306	60	102.6
Commodities - Maintenance Supplies				0
Commodities - General Supplies	521	1,105	( 584)	47.2
Other Expenditures	( 90)	90	90	0
Depreciation		12,515	( 12,515)	0
Transfer to Administrative Services				0
<b>Total Operating Expenses</b>	<b>69,876</b>	<b>104,095</b>	<b>( 34,219)</b>	<b>67.1</b>
<b>Operating Income (Loss)</b>	<b>( 11,885)</b>	<b>27</b>	<b>( 11,912)</b>	<b>( 44,033.9)</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
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
<b>Total Non-Operating Revenue (Expense)</b>		<b>( 92)</b>	<b>92</b>	<b>0</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>( 11,885)</b>	<b>( 65)</b>	<b>( 11,820)</b>	<b>( 18,337.9)</b>

# ROCHELLE MUNICIPAL UTILITIES

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

For the 2 Months Ending February 28, 2018 and 2017

	2018	2017	Variance	%
RETAINED EARNINGS – Beginning of Period	81,863	( 771,258)	852,921	10.6
RETAINED EARNINGS – END OF PERIOD	69,779	( 771,322)	841,101	9.1