

**CITY OF ROCHELLE  
GENERAL FUND BUDGET SUMMARY  
FOR THE 3 MONTHS ENDING MARCH 31 2018**

<b>REVENUE</b>	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
Taxes		0	1,951,035	1,951,035	0
Licenses and Permits	49,799	174,583	569,500	394,917	30.66
Intergovernmental Revenue	298,968	907,925	3,441,174	2,533,249	26.38
Fines, Forfeitures & Penalties	19,184	33,940	100,000	66,060	33.94
Public Charges for Services	93,106	262,204	873,230	611,026	30.03
Other Fees	4,053	24,216	22,500	(1,716)	107.63
Miscellaneous Revenues	13,492	39,167	122,400	83,233	32
Other Financing Sources	204,775	623,325	2,457,298	1,833,973	25.37
<b>Total Revenues</b>	<b>683,377</b>	<b>2,065,358</b>	<b>9,537,137</b>	<b>7,471,779</b>	<b>21.66</b>
<b>OPERATING EXPENSES</b>					
Mayor and City Council	2,000	6,662	40,150	33,488	16.59
City Manager	10,090	33,284	153,235	119,951	21.72
City Attorney	14,392	32,532	110,000	77,468	29.57
City Clerk	7,761	27,878	145,130	117,252	19.21
Police Department	185,062	561,463	3,212,615	2,651,152	17.48
Fire Department	118,889	410,291	2,250,868	1,840,577	18.23
Community Development	58,521	135,969	683,017	547,048	19.91
Engineering	23,499	79,388	297,002	217,614	26.73
Street Division	99,128	367,259	1,684,699	1,317,440	21.8
Cemetery Division	2,125	11,172	98,766	87,595	11.31
Municipal Building	52,777	161,768	777,584	615,816	20.8
Economic Development	893	3,512	14,500	10,988	24.22
<b>Total Expenses</b>	<b>575,135</b>	<b>1,831,177</b>	<b>9,467,566</b>	<b>7,636,389</b>	<b>19.34</b>
<b>Revenue over Expenses</b>	<b>108,242</b>	<b>234,181</b>	<b>69,571</b>	<b>(164,610)</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 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	.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	22,481.33	68,823.06	315,000.00	( 246,176.94)	21.9
01-11-32600	10.00	30.00	2,000.00	( 1,970.00)	1.5
01-11-33100	27,307.81	72,544.42	100,000.00	( 27,455.58)	72.5
01-11-33500	.00	1,900.00	2,500.00	( 600.00)	76.0
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>49,799.14</b>	<b>174,582.56</b>	<b>569,500.00</b>	<b>( 394,917.44)</b>	<b>30.7</b>
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	52,942.45	231,007.66	856,873.00	( 625,865.34)	27.0
01-11-34200	22,398.21	47,646.93	149,179.00	( 101,532.07)	31.9
01-11-34300	9,547.11	33,491.79	125,000.00	( 91,508.21)	28.8
01-11-34400	178,854.88	503,180.49	1,900,000.00	( 1,396,819.51)	26.5
01-11-34450	30,637.12	75,769.90	238,478.00	( 160,708.10)	32.0
01-11-34762	8,588.51	18,828.32	173,644.00	( 156,815.68)	9.7
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>298,968.28</b>	<b>907,925.09</b>	<b>3,441,174.00</b>	<b>( 2,533,248.91)</b>	<b>26.4</b>
<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100	19,184.05	33,939.59	100,000.00	( 68,060.41)	33.9
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>19,184.05</b>	<b>33,939.59</b>	<b>100,000.00</b>	<b>( 68,060.41)</b>	<b>33.9</b>
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	38,328.80	120,751.27	375,000.00	( 254,248.73)	32.2
01-11-36700	10,514.23	19,009.73	75,000.00	( 55,990.27)	25.4
01-11-36800	7,208.33	21,624.99	88,230.00	( 66,605.01)	24.5
01-11-36900	22,504.91	64,567.62	205,000.00	( 140,432.38)	31.5
01-11-39960	14,550.00	36,250.00	130,000.00	( 93,750.00)	27.9
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>93,106.27</b>	<b>262,203.61</b>	<b>873,230.00</b>	<b>( 611,026.39)</b>	<b>30.0</b>
<u>OTHER FEES</u>					

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	3,700 00	7,600 00	20,000 00	( 12,400 00)	38 0
01-11-37650 GRAVE OPENING WINTER FEE	50 00	300 00	500 00	( 200 00)	60 0
01-11-37901 REIMBURSED DEVELOPER FEES	00	16,012.50	00	16,012 50	.0
01-11-37910 BUILDING AND ZONING FEES	303 15	303.15	2,000 00	( 1,696 85)	15 2
<b>TOTAL OTHER FEES</b>	<b>4,053 15</b>	<b>24,215.65</b>	<b>22,500.00</b>	<b>1,715 65</b>	<b>107 6</b>
<b>MISCELLANEOUS REVENUES</b>					
01-11-38100 INTEREST INCOME	3,949 53	9,749 02	25,000 00	( 15,250 98)	39 0
01-11-38200 RENTAL INCOME	1,200 00	4,800 00	14,400 00	( 9,600 00)	33 3
01-11-38700 LOT SALES	4,550 00	7,100 00	15,000 00	( 7,900 00)	47 3
01-11-38800 CEMETERY RECEIPTS	100 00	170 00	3,000 00	( 2,830 00)	5 7
01-11-38900 MISCELLANEOUS	3,692 05	17,348 34	65,000 00	( 47,651 66)	26 7
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>13,491.58</b>	<b>39,167.36</b>	<b>122,400 00</b>	<b>( 83,232 64)</b>	<b>32 0</b>
<b>OTHER FINANCING SOURCES</b>					
01-11-39200 PROCEEDS-FIXED ASSET SALES	00	9,000 00	00	9,000 00	.0
01-11-39910 TRANSFER FROM ELECTRIC	164,752 25	494,256 75	1,977,027 00	( 1,482,770 25)	25 0
01-11-39920 TRANSFER FROM WATER	10,772 67	32,318 01	129,272 00	( 96,953 99)	25 0
01-11-39930 TRANSF FROM WATER RECLAMATION	12,499 92	37,499 76	149,999 00	( 112,499 24)	25 0
01-11-39945 RAILROAD FUND TRANSFER	5,000 00	15,000 00	60,000 00	( 45,000 00)	25 0
01-11-39946 SALES TAX FUND TRANSFER	9,916 67	29,750 01	119,000 00	( 89,249 99)	25 0
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000 00	3,000 00	12,000 00	( 9,000 00)	25 0
01-11-39950 SOLID WASTE TRANSFER	833 33	2,499 99	10,000 00	( 7,500 01)	25 0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>204,774 84</b>	<b>623,324.52</b>	<b>2,457,298 00</b>	<b>( 1,833,973 48)</b>	<b>25 4</b>
<b>TOTAL FUND REVENUE</b>	<b>683,377.31</b>	<b>2,085,358.40</b>	<b>9,537,137 00</b>	<b>( 7,471,778 60)</b>	<b>21 7</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING MARCH 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	5,827.20	25,250.00	( 19,422.80)	23.1
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	58.00	181.70	1,000.00	( 818.30)	18.2
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	( 1,000.00)	.0
TOTAL MAYOR/CITY COUNCIL	2,000.40	6,662.16	40,150.00	( 33,487.84)	16.6

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING MARCH 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)	6,270.75	18,784.61	.00	18,784.61	0
01-13-42200-000 SALARIES PART-TIME	87.07	87.07	.00	87.07	.0
01-13-45100-000 HEALTH INSURANCE	477.61	2,388.05	11,421.00	( 9,032.95)	20.9
01-13-45200-000 LIFE INSURANCE	4.10	12.46	.00	12.46	0
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	( 300.00)	0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	27.00	108.00	11,400.00	( 11,292.00)	1.0
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	55.00	138.33	900.00	( 761.67)	15.4
01-13-56200-000 TRAVEL EXPENSES	.00	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	.00	55.00	3,500.00	( 3,445.00)	1.6
01-13-65100-000 OFFICE SUPPLIES	186.99	801.18	3,000.00	( 2,198.82)	26.7
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	652.00	3,756.00	15,000.00	( 11,244.00)	25.0
<b>TOTAL CITY CLERK</b>	<b>7,760.52</b>	<b>27,877.62</b>	<b>145,130.00</b>	<b>( 117,252.38)</b>	<b>19.2</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	3,246.40	9,739.22	42,204.00	( 32,464.78)	23.1
01-17-42300-000 SALARY EXPENSE-OVERTIME	30.44	60.88	200.00	( 139.12)	30.4
01-17-45100-000 HEALTH INSURANCE	321.76	1,608.80	7,394.00	( 5,785.20)	21.8
01-17-45200-000 LIFE INSURANCE	5.84	17.52	.00	17.52	0
01-17-51100-000 MAINTENANCE (BUILDING)	3,577.57	4,001.57	14,000.00	( 9,998.43)	28.6
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	2,000.00	( 2,000.00)	0
01-17-52900-000 MAINTENANCE (OTHER)	159.99	479.97	2,000.00	( 1,520.03)	24.0
01-17-53700-000 NETWORK ADMINISTRATION	9,172.00	27,516.00	110,064.00	( 82,548.00)	25.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	1,575.90	3,335.66	30,000.00	( 26,664.34)	11.1
01-17-55200-000 TELEPHONE	61.07	213.37	1,500.00	( 1,286.63)	14.2
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	( 200.00)	0
01-17-57100-000 UTILITIES	5,068.79	16,111.03	85,000.00	( 68,888.97)	19.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	121.50	500.00	( 378.50)	24.3
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	265.38	312.28	1,000.00	( 687.72)	31.2
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	276.00	500.00	( 224.00)	55.2
01-17-65100-000 OFFICE SUPPLIES	318.80	743.30	4,000.00	( 3,256.70)	18.6
01-17-65400-000 GENERAL SUPPLIES	402.09	1,076.81	4,000.00	( 2,923.19)	26.9
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	216.00	820.00	26,000.00	( 25,180.00)	3.2
01-17-91400-000 SALES TAX REBATE	.00	10,300.50	84,000.00	( 73,699.50)	12.3
01-17-99910-000 TRANSFER AMBULANCE FUND	11,916.67	35,750.01	143,000.00	( 107,249.99)	25.0
01-17-99964-000 TRANSFER ADMIN SERVICE	16,397.67	49,193.01	196,772.00	( 147,578.99)	25.0
<b>TOTAL MUNICIPAL BUILDING</b>	<b>52,776.87</b>	<b>161,768.18</b>	<b>777,584.00</b>	<b>( 615,815.82)</b>	<b>20.8</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING MARCH 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	14,392.00	32,448.62	110,000.00	( 77,551.38)	29.5
01-18-56100-000	DUES	00	83.33	00	83.33	0
TOTAL CITY ATTORNEY		<u>14,392.00</u>	<u>32,531.95</u>	<u>110,000.00</u>	<u>( 77,468.05)</u>	<u>29.6</u>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING MARCH 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	8,563.32	25,689.92	111,500.00	( 85,810.08)	23.0
01-19-45100-000 HEALTH INSURANCE	796.02	3,980.10	19,035.00	( 15,054.90)	20.9
01-19-45200-000 LIFE INSURANCE	11.68	35.04	.00	35.04	0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	( 2,000.00)	0
01-19-55200-000 TELEPHONE	160.44	481.32	750.00	( 268.68)	64.2
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	57.77	586.03	2,500.00	( 1,913.97)	23.4
01-19-56400-000 TUITION	150.00	150.00	.00	150.00	0
01-19-56500-000 PUBLICATIONS	81.69	178.07	500.00	( 321.93)	35.6
01-19-56600-000 CONFERENCE EXPENSES	.00	2.51	6,000.00	( 5,997.49)	0
01-19-65100-000 OFFICE SUPPLIES	.00	96.60	500.00	( 403.40)	19.3
01-19-83000-000 EQUIPMENT	.00	289.87	500.00	( 210.13)	58.0
01-19-91100-000 COMMUNITY RELATIONS	268.89	1,260.32	1,000.00	260.32	126.0
<b>TOTAL CITY MANAGER</b>	<b>10,089.81</b>	<b>33,284.41</b>	<b>153,235.00</b>	<b>( 119,950.59)</b>	<b>21.7</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING MARCH 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	87,019.60	262,124.32	1,226,099.00	( 963,974.68)	21.4

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	137,271.74	408,336.66	1,836,924.00	( 1,430,587.34)	22.1
01-21-42200-000 SALARIES - PART-TIME	2,559.67	6,755.71	31,000.00	( 24,244.29)	21.8
01-21-42300-000 SALARIES - OVERTIME	9,982.10	29,238.09	195,000.00	( 165,763.91)	15.0
01-21-42800-000 OIC - ON-CALL FTO	1,281.36	4,096.56	22,000.00	( 17,903.44)	18.6
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	557,874.00	( 557,874.00)	0
01-21-45100-000 HEALTH INSURANCE	12,922.34	61,720.57	301,309.00	( 239,588.43)	20.5
01-21-45200-000 LIFE INSURANCE	146.00	437.70	.00	437.70	0
01-21-47100-000 UNIFORM ALLOWANCE	3,946.34	5,544.91	20,000.00	( 14,455.09)	27.7
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,263.35	10,214.48	40,000.00	( 29,785.52)	25.5
01-21-51300-000 MAINTENANCE - VEHICLE	344.75	6,537.93	30,000.00	( 23,462.07)	21.8
01-21-53400-000 MEDICAL SERVICES	.00	145.07	1,500.00	( 1,354.93)	9.7
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	.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	1,906.49	5,583.44	20,000.00	( 14,416.56)	27.9
01-21-55300-000 PUBLISHING	.00	.00	550.00	( 550.00)	0
01-21-55400-000 PRINTING	.00	441.66	4,100.00	( 3,658.34)	10.8
01-21-56100-000 DUES	316.00	1,896.00	12,000.00	( 10,104.00)	15.8
01-21-56200-000 TRAVEL EXPENSES	1,233.87	1,261.24	3,000.00	( 1,738.76)	42.0
01-21-56300-000 TRAINING	1,848.78	2,548.78	11,000.00	( 8,451.22)	23.2
01-21-57100-000 UTILITIES	97.14	322.22	1,350.00	( 1,027.78)	23.9
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	( 500.00)	0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	140.82	600.16	1,500.00	( 899.84)	40.0
01-21-65100-000 OFFICE SUPPLIES	326.73	1,093.76	4,500.00	( 3,406.24)	24.3
01-21-65200-000 OPERATING SUPPLIES	89.00	1,243.53	17,000.00	( 15,756.47)	7.3
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,366.59	11,109.16	40,000.00	( 28,890.84)	27.8
01-21-65800-000 PRISONER SUPPLIES	.00	287.68	2,000.00	( 1,712.32)	14.4
01-21-66200-000 K9 SUPPLIES	745.65	843.23	5,000.00	( 4,156.77)	16.9
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	( 2,148.00)	9,408.00	( 11,556.00)	( 22.8)
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	( 796.00)	.00	( 796.00)	0
01-21-91700-000 INVESTIGATIONS	271.17	461.17	3,000.00	( 2,538.83)	15.4
01-21-91710-000 DRUG INVESTIGATIONS	1,117.48	1,117.48	5,000.00	( 3,882.52)	22.4
01-21-92400-000 DUI	2,904.18	4,255.85	3,000.00	1,255.85	141.9
<b>TOTAL POLICE DEPARTMENT</b>	<b>185,061.55</b>	<b>561,462.99</b>	<b>3,212,615.00</b>	<b>( 2,651,152.01)</b>	<b>17.5</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	79,984.36	243,647.92	1,103,186.00	( 859,538.08)	22.1
01-22-42200-000 SALARIES - PART-TIME	8,223.00	21,800.75	75,000.00	( 53,199.25)	29.1
01-22-42300-000 SALARY EXPENSE - OVERTIME	10,173.66	34,771.21	182,274.00	( 147,502.79)	19.1
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	464,988.00	( 464,988.00)	0
01-22-45100-000 HEALTH INSURANCE	8,925.48	44,627.40	224,770.00	( 180,142.60)	19.9
01-22-45200-000 LIFE INSURANCE	75.92	227.76	.00	227.76	0
01-22-47100-000 UNIFORM ALLOWANCE	433.07	1,034.98	12,000.00	( 10,965.02)	8.6
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	412.62	593.62	9,000.00	( 8,406.38)	6.6
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	979.95	979.95	12,500.00	( 11,520.05)	7.8
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	785.00	1,591.95	10,000.00	( 8,408.05)	15.9
01-22-53400-000 MEDICAL SERVICES	380.00	660.00	7,800.00	( 7,140.00)	8.5
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,895.63	8,635.03	40,000.00	( 31,364.97)	21.6
01-22-55100-000 POSTAGE	1.42	30.32	500.00	( 469.68)	6.1
01-22-55200-000 TELEPHONE	510.31	1,638.99	8,000.00	( 6,361.01)	20.5
01-22-55400-000 PRINTING	160.52	160.52	500.00	( 339.48)	32.1
01-22-56100-000 DUES	325.00	500.00	1,500.00	( 1,000.00)	33.3
01-22-56200-000 TRAVEL EXPENSES	32.90	72.90	2,500.00	( 2,427.10)	2.9
01-22-56300-000 TRAINING	.00	1,550.00	6,000.00	( 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	.00	69.00	850.00	( 781.00)	8.1
01-22-57100-000 UTILITIES	980.46	2,913.20	17,000.00	( 14,086.80)	17.1
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	888.68	1,001.66	4,000.00	( 2,998.34)	25.0
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	5,000.00	( 5,000.00)	0
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	228.82	702.41	5,000.00	( 4,297.59)	14.1
01-22-65100-000 OFFICE SUPPLIES	.00	.00	2,500.00	( 2,500.00)	0
01-22-65200-000 OPERATING SUPPLIES	1,423.47	3,891.33	15,000.00	( 11,108.67)	25.9
01-22-65400-000 JANITORIAL SUPPLIES	287.22	635.89	4,500.00	( 3,864.11)	14.1
01-22-65500-000 AUTOMOTIVE FUEL/OIL	781.54	2,380.18	12,000.00	( 9,619.82)	19.8
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	8,000.00	( 8,000.00)	0
01-22-84000-000 CAPITAL OUTLAY - VEHICLES	.00	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>118,889.03</b>	<b>410,291.12</b>	<b>2,250,868.00</b>	<b>( 1,840,576.88)</b>	<b>18.2</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING MARCH 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	303,950.58	971,754.11	5,463,483.00	( 4,491,728.89)	17.8

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	53,072.90	162,906.38	704,100.00	( 541,193.62)	23.1
01-41-42200-000 SALARIES (PART-TIME)	.00	.00	8,000.00	( 8,000.00)	.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	450.53	21,862.23	60,000.00	( 38,137.77)	36.4
01-41-42600-000 SALARIES-PAGER PAY	2,264.00	6,812.00	19,500.00	( 12,688.00)	34.9
01-41-45100-000 HEALTH INSURANCE	6,537.42	33,881.13	137,799.00	( 103,917.87)	24.6
01-41-45200-000 LIFE INSURANCE	58.40	175.20	.00	175.20	.0
01-41-47100-000 UNIFORM ALLOWANCE	68.72	223.12	1,000.00	( 776.88)	22.3
01-41-47300-000 CLOTHING ACQUISITION	.00	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)	1,721.98	1,721.98	15,000.00	( 13,278.02)	11.5
01-41-51300-000 MAINT SERVICE-VEHICLE	6,181.59	7,268.79	30,000.00	( 22,731.21)	24.2
01-41-51400-000 MAINTENANCE STREET	.00	.00	30,000.00	( 30,000.00)	.0
01-41-51600-000 MAINTENANCE SNOW REMOVAL	688.50	688.50	3,000.00	( 2,311.50)	23.0
01-41-52900-000 MAINTENANCE OTHER	( 2,594.30)	4,213.20	20,000.00	( 15,786.80)	21.1
01-41-53600-000 JANITORIAL SERVICES	158.43	565.39	2,000.00	( 1,434.61)	28.3
01-41-54900-000 OTHER PROFESSIONAL SERVICES	2,133.50	2,133.50	30,000.00	( 27,866.50)	7.1
01-41-55100-000 POSTAGE	.00	.00	100.00	( 100.00)	.0
01-41-55200-000 TELEPHONE	343.55	1,123.13	5,000.00	( 3,876.87)	22.5
01-41-55300-000 PUBLISHING	1,209.60	1,209.60	300.00	909.60	403.2
01-41-56200-000 TRAVEL EXPENSES	.00	40.00	1,200.00	( 1,160.00)	3.3
01-41-56300-000 TRAINING	.00	465.00	3,500.00	( 3,035.00)	13.3
01-41-57100-000 UTILITIES	969.79	3,593.86	14,000.00	( 10,406.14)	25.7
01-41-57200-000 STREET LIGHTING	16,343.36	41,246.67	169,000.00	( 127,753.33)	24.4
01-41-59400-000 LEASE OR RENTALS	.00	.00	3,000.00	( 3,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	.00	1,313.15	5,000.00	( 3,686.85)	26.3
01-41-61200-000 MAINTENANCE (EQUIPMENT)	665.28	2,662.63	18,500.00	( 15,837.37)	14.4
01-41-61300-000 MAINT SUPPLIES-VEHICLE	3,382.62	6,365.45	25,000.00	( 18,634.55)	25.5
01-41-61400-000 SUPPLIES STREETS	905.47	3,688.17	60,000.00	( 56,311.83)	6.2
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	25,433.01	110,000.00	( 84,566.99)	23.1
01-41-61700-000 MAINT SUPPLIES-GROUNDS	384.42	269.37	12,000.00	( 11,730.63)	2.2
01-41-62900-000 SUPPLIES OTHER	68.90	3,491.34	15,000.00	( 11,508.66)	23.3
01-41-65100-000 OFFICE SUPPLIES	.00	1,473.00	2,000.00	( 527.00)	73.7
01-41-65200-000 OPERATING SUPPLIES	732.63	1,132.38	8,000.00	( 6,867.62)	14.2
01-41-65300-000 SMALL TOOLS	42.97	42.97	3,200.00	( 3,157.03)	1.3
01-41-65400-000 JANITORIAL SUPPLIES	50.89	290.99	1,000.00	( 709.01)	29.1
01-41-65500-000 GASOLINE/OIL	3,286.35	15,561.57	55,000.00	( 39,438.43)	28.3
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	12,940.50	50,000.00	( 37,059.50)	25.9
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	30,000.00	( 30,000.00)	.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	25,000.00	( 25,000.00)	.0
<b>TOTAL STREET DIVISION</b>	<b>99,127.50</b>	<b>367,258.82</b>	<b>1,684,699.00</b>	<b>( 1,317,440.18)</b>	<b>21.8</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 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	4 10	12 44	00	12 44	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)	33 00	70 75	300 00	( 229 25)	23 6
01-46-54900-000 OTHER PROFESSIONAL SERVICES	1,250 00	1,662 50	45,000 00	( 43,337 50)	3 7
01-46-55200-000 TELEPHONE	163.51	490.53	1,500.00	( 1,009 47)	32 7
01-46-57100-000 UTILITIES	162.33	599.80	3,250 00	( 2,650 20)	18 5
01-46-61100-000 MAINTENANCE BUILDING	.00	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	363 66	568 86	1,500 00	( 931 14)	37 9
01-46-65200-000 OPERATING SUPPLIES	22.98	526.44	500 00	26 44	105 3
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	125 21	340.51	1,200 00	( 859 49)	28 4
01-46-66100-000 SAFETY SUPPLIES	.00	.00	250 00	( 250 00)	0
TOTAL CEMETERY	2,124.79	11,171.50	98,766.00	( 87,594 50)	11 3

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	14,133.78	42,401.36	183,733.00	( 141,331.64)	23.1
01-48-45100-000 HEALTH INSURANCE	1,592.04	7,960.20	38,069.00	( 30,108.80)	20.9
01-48-45200-000 LIFE INSURANCE	11.68	35.04	.00	35.04	0
01-48-51100-000 MAINTENANCE (BUILDING)	5.00	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)	3.59	809.50	750.00	59.50	107.9
01-48-53200-000 ENGINEERING SERVICE	4,582.80	21,284.05	16,000.00	5,284.05	133.0
01-48-54900-000 OTHER PROFESSIONAL SERVICES	123.18	234.01	2,800.00	( 2,565.99)	8.4
01-48-55100-000 POSTAGE	.00	.00	50.00	( 50.00)	0
01-48-55200-000 TELEPHONE	216.08	707.49	3,400.00	( 2,692.51)	20.8
01-48-55300-000 PUBLISHING	60.00	60.00	150.00	( 90.00)	40.0
01-48-56100-000 DUES	.00	387.33	1,850.00	( 1,462.67)	20.9
01-48-56200-000 TRAVEL EXPENSES	422.58	538.09	3,300.00	( 2,761.91)	16.3
01-48-56300-000 TRAINING	475.00	605.00	2,600.00	( 1,995.00)	23.3
01-48-56500-000 PUBLICATIONS	.00	.00	250.00	( 250.00)	0
01-48-57100-000 UTILITIES	330.60	1,267.27	5,500.00	( 4,232.73)	23.0
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	41.97	2,700.00	( 2,658.03)	1.6
01-48-65100-000 OFFICE SUPPLIES	.00	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	68.87	261.17	600.00	( 338.83)	43.5
01-48-65500-000 GASOLINE & OIL	133.97	722.59	3,400.00	( 2,677.41)	21.3
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	( 100.00)	0
01-48-68400-000 MICROCOMPUTER SOFTWARE	1,340.00	1,340.00	3,200.00	( 1,860.00)	41.9
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>23,499.17</b>	<b>79,387.73</b>	<b>297,002.00</b>	<b>( 217,614.27)</b>	<b>26.7</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING MARCH 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	124,751.46	457,818.05	2,080,467.00	( 1,622,648.95)	22.0

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 3 MONTHS ENDING MARCH 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)	24,154.40	72,463.24	312,590.00	( 240,126.76)	23.2
01-44-45100-000 HEALTH INSURANCE	2,159.31	10,798.55	51,633.00	( 40,836.45)	20.9
01-44-45200-000 LIFE INSURANCE	29.20	87.60	00	87.60	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	00	1,350.00	63,000.00	( 61,650.00)	2.1
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	31,256.43	44,210.49	173,644.00	( 129,433.51)	25.5
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	116.06	348.81	1,500.00	( 1,151.19)	23.3
01-44-55300-000 PUBLISHING	00	196.00	2,500.00	( 2,304.00)	7.8
01-44-55400-000 PRINTING	35.20	105.60	800.00	( 694.40)	13.2
01-44-56100-000 DUES	145.00	724.30	1,450.00	( 725.70)	50.0
01-44-56200-000 TRAVEL EXPENSES	00	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	00	39.20	300.00	( 260.80)	13.1
01-44-56600-000 CONFERENCE EXPENSES	00	1,198.00	3,000.00	( 1,802.00)	39.9
01-44-57100-000 UTILITIES	92.04	248.00	1,300.00	( 1,052.00)	19.1
01-44-61200-000 SUPPLIES EQUIPMENT	00	00	1,000.00	( 1,000.00)	0
01-44-65100-000 OFFICE SUPPLIES	437.75	834.56	2,000.00	( 1,365.44)	31.7
01-44-65200-000 OPERATING SUPPLIES	00	387.07	600.00	( 212.93)	64.5
01-44-65500-000 AUTOMOTIVE FUEL/OIL	95.38	260.37	1,200.00	( 939.63)	21.7
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	00	1,168.00	2,000.00	( 832.00)	58.4
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>58,520.77</b>	<b>135,969.03</b>	<b>683,017.00</b>	<b>( 547,047.97)</b>	<b>19.9</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING MARCH 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-45200-000 LIFE INSURANCE	11 68	35 04	00	35 04	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	79 65	251 87	1,500 00	( 1,248 13)	16 8
01-61-56100-000 DUES	.00	920 00	750 00	170 00	122 7
01-61-56200-000 TRAVEL EXPENSES	129 17	565 85	2,500 00	( 1,934 15)	22 6
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	300 00	845 00	1,000 00	( 155 00)	84 5
01-61-65100-000 OFFICE SUPPLIES	177 35	251 69	1,000 00	( 748 31)	25 2
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	195 17	422 85	1,000 00	( 577 15)	42 3
01-61-92900-000 MISCELLANEOUS CHARGES	.00	186 30	1,000 00	( 813 70)	18 6
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>893 02</b>	<b>3 511 60</b>	<b>14,500 00</b>	<b>( 10,988 40)</b>	<b>24 2</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 3 MONTHS ENDING MARCH 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	59,413.79	139,480.63	697,517.00	( 558,036.37)	20.0
TOTAL FUND EXPENDITURES	575,135.43	1,831,177.11	9,487,566.00	( 7,636,388.89)	19.3
NET REVENUE OVER EXPENDITURES	108,241.88	234,181.29	69,571.00	164,610.29	336.6

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 3 MONTHS ENDING MARCH 31 2018**

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>REVENUE BY FUND</b>					
Audit	9	31	14,156	14,125	0.22
Insurance	-	-	230,660	230,660	0
Illinois Municipal Retirement	-	-	228,656	228,656	0
Social Security	-	-	222,050	222,050	0
Ambulance	11,992	35,948	143,000	107,052	25.14
Economic Development	-	-	-	-	0
Motor Fuel Tax	19,084	62,277	2,110,000	2,047,723	2.95
Utility Tax	39,880	107,345	451,200	343,855	23.79
Travel and Tourism	22,484	42,562	243,168	200,606	17.5
Sales Tax	90,979	260,648	997,000	736,352	26.14
Lighthouse Pointe TIF	290	878	563,976	563,098	0.16
Foreign Fire Insurance	-	-	21,025	21,025	0
TIF	-	-	71,758	71,758	0
Overweight Truck	4,501	9,895	50,050	40,155	19.77
Capital Improvement	220	555	5,976,688	5,976,133	0.01
Stormwater Management	146	2,991	24,100	21,109	12.41
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	31,291	155,883	652,393	496,510	23.89
Technology Center	110,223	338,922	1,418,200	1,079,278	23.9
Airport	35,407	112,160	1,800,421	1,688,261	6.23
Railroad	151,059	307,418	7,919,583	7,612,165	3.88
Golf Course	19,519	67,808	372,000	304,192	18.23
Health Insurance	-	-	-	-	0
Administrative Services	52,485	157,500	629,818	472,318	25.01
<b>Total Revenues</b>	<b>589,568</b>	<b>1,662,820</b>	<b>24,139,902</b>	<b>22,477,082</b>	<b>6.89</b>

CITY OF ROCHELLE  
SPECIAL FUND BUDGET SUMMARY  
FOR THE 3 MONTHS ENDING MARCH 31 2018

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>OPERATING EXPENSES</b>					
Audit	2,250	5,250	28,000	22,750	18.75
Insurance	35,491	95,283	342,000	246,717	27.86
Illinois Municipal Retirement	17,844	57,800	216,000	158,201	26.76
Social Security	15,830	50,209	223,000	172,791	22.52
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	24,815	64,142	313,016	248,874	20.49
Sales Tax	9,917	29,750	2,192,000	2,162,250	1.36
Lighthouse Pointe TIF	650	917	371,099	370,183	0.25
Foreign Fire Insurance	-	-	30,500	30,500	0
TIF	144	861	15,000	14,139	5.74
Overweight Truck	1,000	3,019	93,600	90,582	3.22
Capital Improvement	4,721	15,994	5,876,938	5,860,944	0.27
Stormwater Management	-	-	19,500	19,500	0
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	25,040	70,924	371,373	300,449	19.1
Technology Center	71,203	207,977	744,645	536,668	27.93
Airport	15,112	51,513	1,807,778	1,756,265	2.85
Railroad	60,208	170,320	8,614,539	8,444,219	1.98
Golf Course	9,882	26,819	140,432	113,613	19.1
Health Insurance	-	-	-	-	0
Administrative Services	42,440	129,494	618,449	488,955	20.94
<b>Total Expenses</b>	<b>336,546</b>	<b>980,271</b>	<b>25,622,869</b>	<b>24,642,598</b>	<b>3.83</b>
<b>Revenue over Expenses</b>	<b>253,022</b>	<b>682,549</b>	<b>(1,482,967)</b>	<b>(2,165,516)</b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET - WATER FUND March 31, 2018 and 2017

	March 31, 2018	March 31, 2017
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	27,469,726	25,832,378
Less: Accumulated Depreciation	( 8,037,070)	( 7,514,884)
Net Plant in Service	19,432,656	18,317,494
<b>CURRENT ASSETS</b>		
Cash & Investments	5,036,638	3,575,805
Customer Accounts Receivable	282,308	282,031
Other Accounts Receivable	82,822	72,096
Inventory		
Prepaid Expenses	11,420	16,129
Total Current Assets	5,413,188	3,946,061
RESTRICTED ASSETS	95,747	
<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>	<b>25,025,078</b>	<b>22,347,043</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	19,342,579	18,837,639
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	19,526,267	19,021,327
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	425,403	90,889
Accrued Liabilities	231,544	224,826
Total Current Liabilities	656,947	315,715
<b>Non-Current Liabilities</b>		
Note Payable - Associated Company		
Other Non-Current Liabilities	4,841,863	3,010,000
Total Non-Current Liabilities	4,841,863	3,010,000
Total Liabilities	5,498,811	3,325,715
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>25,025,078</b>	<b>22,347,043</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 3 Months Ending March 31, 2018 and 2017

	2018	2017	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	229,777	219,917	9,860	104.5
Commercial Sales	161,113	158,244	2,869	101.8
Industrial Sales	204,799	186,326	18,474	109.9
Interdepartmental Sales				.0
Other Operating Revenues	34,210	30,465	3,745	112.3
<b>Total Operating Revenues</b>	<b>629,899</b>	<b>594,952</b>	<b>34,948</b>	<b>105.9</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	116,873	81,630	35,244	143.2
Source of Supply - Maintenance	24,468	7,208	17,260	339.5
Water Treatment - Operations	34,267	38,342	( 4,074)	89.4
Water Treatment - Maintenance	5,129	17,631	( 12,503)	29.1
Distribution - Operations	18,855	23,516	( 4,661)	80.2
Distribution - Maintenance	32,480	42,931	( 10,451)	75.7
Customer Accounts	33,509	31,580	1,930	106.1
Administrative and General	73,607	48,385	25,222	152.1
Depreciation	128,868	122,154	6,714	105.5
Indirect Transfers to Municipality				0
<b>Total Operating Expenses</b>	<b>468,057</b>	<b>413,376</b>	<b>54,681</b>	<b>113.2</b>
<b>Operating Income (Loss)</b>	<b>161,843</b>	<b>181,575</b>	<b>( 19,733)</b>	<b>89.1</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	2,302	530	1,772	434.3
Investment Income	11,589	666	10,924	1,740.9
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	( 173)	( 212)	40	( 81.4)
Interest Expense	( 33,457)	( 20)	( 33,437)	(164,894.5)
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 19,739)</b>	<b>963</b>	<b>( 20,702)</b>	<b>( 2,049.9)</b>
<b>Net Income Before Amortizations</b>	<b>142,104</b>	<b>182,538</b>	<b>( 40,435)</b>	<b>77.9</b>
Amortization of Contributions in Aid of Construction				0
<b>Net Income</b>	<b>142,104</b>	<b>182,538</b>	<b>( 40,435)</b>	<b>77.9</b>
Operating Transfers In (Out)	( 32,318)	( 26,840)	( 5,479)	( 120.4)
Interfund Transfer W/WR Loan Forgiveness				.0
<b>Increase (Decrease) in Retained Earnings</b>	<b>109,785</b>	<b>155,699</b>	<b>( 45,913)</b>	<b>70.5</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>19,232,974</b>	<b>18,881,940</b>	<b>551,033</b>	<b>103.0</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>19,342,759</b>	<b>18,837,639</b>	<b>505,120</b>	<b>102.7</b>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND  
March 31, 2018 and 2017

	March 31, 2018	March 31, 2017
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	41,490,751	41,252,065
Less: Accumulated Depreciation	( 23,434,970)	( 22,346,841)
Net Plant in Service	18,055,782	18,905,224
<b>CURRENT ASSETS</b>		
Cash & Investments	3,168,495	1,900,870
Customer Accounts Receivable	659,431	674,326
Other Accounts Receivable	109,700	97,107
Inventory	3,480	3,480
Prepaid Expenses	25,652	40,863
Total Current Assets	3,966,758	2,716,647
<b>RESTRICTED FUNDS</b>	<b>388,915</b>	<b>432,205</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>22,633,355</b>	<b>22,275,976</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	14,554,460	14,159,188
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,523,225	21,127,953
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	203,551	93,529
Accrued Liabilities	593,489	589,886
Total Current Liabilities	797,040	683,415
<b>Non-Current Liabilities</b>		
Bonds Payable	313,090	464,608
Unamortized Premium on Long-Term Debt		
Other Non-Current Liabilities		
Total Non-Current Liabilities	313,090	464,608
Total Liabilities	1,110,130	1,148,023
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>22,633,355</b>	<b>22,275,976</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - WATER RECLAMATION FUND For the 3 Months Ending March 31, 2018 and 2017

	2018	2017	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	289,652	290,800	( 1,148)	99.6
Commercial Sales	258,155	278,301	( 20,146)	92.8
Industrial Sales	260,433	231,324	29,110	112.6
Interdepartmental Sales				0
Other Operating Revenues	32,833	31,146	1,687	105.4
<b>Total Operating Revenues</b>	<b>841,073</b>	<b>831,571</b>	<b>9,502</b>	<b>101.1</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	23,356	28,002	( 4,646)	83.4
Collection - Maintenance	32,128	21,374	10,754	150.3
Pumping - Operations	934	201	733	465.0
Pumping - Maintenance	3,764	934	2,831	403.3
Treatment and Disposal - Operations	253,084	230,178	22,907	110.0
Treatment and Disposal - Maintenance	59,055	42,337	16,718	139.5
Customer Accounts	35,873	34,881	993	102.9
Administrative and General	68,243	40,309	27,935	169.3
Depreciation	266,299	243,367	22,932	109.4
<b>Total Operating Expenses</b>	<b>742,738</b>	<b>641,581</b>	<b>101,157</b>	<b>115.8</b>
<b>Operating Income (Loss)</b>	<b>98,335</b>	<b>189,990</b>	<b>( 91,655)</b>	<b>51.8</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	7,969	1,790	6,179	445.3
Non Utility Income	1,052		1,052	0
Merchandising, Jobbing & Contract Income	1,296	1,375	( 79)	94.2
Merchandising, Jobbing & Contract Expense	( 352)	( 611)	258	( 57.7)
Amortization Expense				0
Interest Expense	( 2,162)	( 2,982)	820	( 72.5)
<b>Total Non-Operating Revenue (Expense)</b>	<b>7,802</b>	<b>( 428)</b>	<b>8,230</b>	<b>1,822.1</b>
<b>Net Income Before Amortizations</b>	<b>106,137</b>	<b>189,562</b>	<b>( 83,425)</b>	<b>56.0</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>106,137</b>	<b>189,562</b>	<b>( 83,425)</b>	<b>56.0</b>
Operating Transfers In (Out)	( 37,500)	( 30,746)	( 6,754)	( 122.0)
Interfund transfer W/WR loan forgiveness				0
<b>Increase (Decrease) in Retained Earnings</b>	<b>68,637</b>	<b>158,816</b>	<b>( 90,179)</b>	<b>43.2</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>14,487,463</b>	<b>14,000,372</b>	<b>487,091</b>	<b>103.5</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>14,556,100</b>	<b>14,159,188</b>	<b>396,911</b>	<b>102.8</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND

March 31, 2018 and 2017

	March 31, 2018	March 31, 2017
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	90,389,945	86,000,624
Less: Accumulated Depreciation	( 47,410,963)	( 44,551,846)
Net Plant in Service	42,978,982	41,448,778
<b>CURRENT ASSETS</b>		
Cash & Investments	6,444,362	6,732,625
Customer Accounts Receivable	4,604,719	5,018,769
Other Accounts Receivable		
Inventory	1,753,537	1,773,866
Prepaid Expenses	203,546	304,175
Total Current Assets	13,006,164	13,829,434
<b>RESTRICTED ASSETS</b>	7,495,805	7,484,242
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	1,507,145	1,675,185
Deferred Outflows of Resources	654,716	654,716
Other Deferred Debits	212,089	212,089
Interdepartmental Loan Receivable	446,086	495,475
Total Non-Current Assets	2,820,037	3,037,466
<b>TOTAL ASSETS</b>	66,300,988	65,799,920
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	46,719,860	45,273,769
Total Equity	46,719,860	45,273,769
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	2,434,072	2,446,509
Accrued Liabilities	1,761,667	1,775,772
Total Current Liabilities	4,195,739	4,222,281
<b>Non-Current Liabilities</b>		
Bonds Payable	15,392,261	16,057,081
Other Non-Current Liabilities	( 6,873)	246,789
Total Non-Current Liabilities	15,385,389	16,303,870
Total Liabilities	19,581,127	20,526,151
<b>TOTAL LIABILITIES AND EQUITY</b>	66,300,988	65,799,920

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 3 Months Ending March 31, 2018 and 2017

	2018	2017	Variance	%
<b>OPERATING REVENUES</b>				
Residential	1,560,593	1,507,374	53,220	103.5
Small General Service	1,404,745	1,439,407	(34,662)	97.6
Large General Service	5,953,534	6,239,691	(286,157)	95.4
Public Street Lighting	40,074	40,891	(817)	98.0
Interdepartmental	152,192	136,403	15,789	111.6
Forfeited Discounts	100,556	69,206	31,351	145.3
Other Operating Revenues	688,427	514,895	173,532	133.7
<b>Total Operating Revenues</b>	<b>9,900,122</b>	<b>9,947,866</b>	<b>(47,744)</b>	<b>99.5</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	5,718,941	5,727,759	(8,818)	99.9
Generation - Operation	98,494	91,919	6,576	107.2
Generation - Maintenance	170,635	451,890	(281,255)	37.8
Transmission - Operation	358,232	361,633	(3,401)	99.1
Distribution - Operation	457,654	385,494	72,160	118.7
Distribution - Maintenance	151,171	161,815	(10,644)	93.4
Depreciation	682,657	695,150	(12,493)	98.2
Taxes Other Than Income Taxes	36,798	40,647	(3,849)	90.5
Customer Accounts	85,284	60,745	24,539	140.4
Administrative & General	598,544	685,674	(87,130)	87.3
Indirect Transfers to Municipality				0
<b>Total Operating Expenses</b>	<b>8,358,412</b>	<b>8,662,726</b>	<b>(304,314)</b>	<b>96.5</b>
<b>Operating Income (Loss)</b>	<b>1,541,710</b>	<b>1,285,141</b>	<b>256,570</b>	<b>120.0</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	34,342	8,485	25,858	404.8
Merchandising, Jobbing & Contract Income		(1,559)	1,559	0
Merchandising, Jobbing & Contract Expense	(1,881)	(4,156)	2,276	(45.3)
Amortization Expense	16,396	16,396		100.0
Interest Expense	(152,079)	(156,457)	4,378	(97.2)
Non-Operating Revenue (Expense)	936	5,625	(4,689)	16.6
<b>Total Non-Operating Revenue (Expense)</b>	<b>(102,285)</b>	<b>(131,667)</b>	<b>29,382</b>	<b>(77.7)</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>1,439,426</b>	<b>1,153,474</b>	<b>285,952</b>	<b>124.8</b>
<b>Operating Transfers In (Out)</b>	<b>(494,257)</b>	<b>(475,618)</b>	<b>(18,639)</b>	<b>(103.9)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>945,169</b>	<b>677,857</b>	<b>267,312</b>	<b>139.4</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>45,775,576</b>	<b>44,595,913</b>	<b>1,179,664</b>	<b>102.7</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>46,720,745</b>	<b>45,273,769</b>	<b>1,446,976</b>	<b>103.2</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – NETWORK ADMIN March 31, 2018 and 2017

	March 31, 2018	March 31, 2017
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	37,493	3,733,950
Tech Center Building		428
Less Accumulated Depreciation		( 2,925,753)
Net Plant in Service	37,493	808,626
<b>NON CURRENT ASSETS</b>		
Deferred Outflows of Resources		72,502
Total Non Current Assets		72,502
<b>CURRENT ASSETS</b>		
Cash & Investments	( 26,159)	( 988,060)
Customer Accounts Receivable	68,133	63,622
Miscellaneous Accounts Receivable		
Prepaid Expenses	10,306	10,306
Inventory		
Total Current Assets	52,281	( 914,132)
<b>TOTAL ASSETS</b>	89,773	( 33,004)
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	81,343	( 771,258)
Revenue over Expenditures	( 19,058)	1,212
Contribution in Aid of Construction (Net)		352,922
Total Equity	62,285	( 417,123)
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	24,518	1,075
Accrued Liabilities	2,970	197,490
Other Liabilities		
Total Current Liabilities	27,489	198,565
<b>Non-Current Liabilities</b>		
Interdepartmental Loan Payable		185,554
Total Non-Current Liabilities		185,554
Total Liabilities	27,489	384,119
<b>TOTAL LIABILITIES AND EQUITY</b>	89,773	( 33,004)

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 3 Months Ending March 31, 2018 and 2017

	2018	2017	Variance	%
<b>OPERATING REVENUES</b>				
Network Administration Fees	86,987	114,442	( 27,455)	76.0
VOIP Services		101	( 101)	0
Misc Revenues				0
Network and Hardware Support				0
Data Services		1,437	( 1,437)	0
Fiber Internet Access		29,093	( 29,093)	0
Dial-up Internet Access		2,598	( 2,598)	0
Wireless Internet Access		675	( 675)	0
Network Internet Access		5,099	( 5,099)	0
Web Site Host		2,152	( 2,152)	0
Web Site Development				0
Activation Fee				0
Wireless Installation				0
Mailboxes		576	( 576)	0
Forfeited Discounts		660	( 660)	0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Operating Revenues	86,987	156,832	( 69,846)	55.5
<b>OPERATING EXPENSES</b>				
Personnel	28,497	49,302	( 20,806)	57.8
Insurance Benefits	7,916	11,204	( 3,288)	70.7
Pension & Other Benefits	3,845	9,343	( 5,498)	41.2
Contractual Services- Maintenance				0
Contractual Services- Professional	21,780	27,037	( 5,257)	80.6
Contractual Services- Communications	35,094	34,462	633	101.8
Contractual Services- Professional Development	1,956	297	1,659	658.1
Service Charges	3,781	3,505	276	107.9
Commodities - Maintenance Supplies				0
Commodities - General Supplies	3,175	1,710	1,465	185.7
Other Expenditures		( 104)	104	0
Depreciation		18,773	( 18,773)	0
Transfer to Administrative Services				0
	<hr/>	<hr/>	<hr/>	<hr/>
Total Operating Expenses	106,045	155,528	( 49,483)	68.2
Operating Income (Loss)	( 19,058)	1,304	( 20,362)	( 1,461.5)
<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
	<hr/>	<hr/>	<hr/>	<hr/>
Total Non-Operating Revenue (Expense)		( 92)	92	0
Increase (Decrease) in Retained Earnings	( 19,058)	1,212	( 20,271)	( 1,672.2)

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 3 Months Ending March 31, 2018 and 2017

	<u>2018</u>	<u>2017</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>81,343</u>	<u>( 771,258)</u>	<u>852,601</u>	<u>10.6</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>62,285</u></u>	<u><u>( 770,045)</u></u>	<u><u>832,330</u></u>	<u><u>8.1</u></u>