

**CITY OF ROCHELLE  
GENERAL FUND BUDGET SUMMARY  
FOR THE 4 MONTHS ENDING APRIL 30 2018**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	0	1,951,035	1,951,035	0
Licenses and Permits	26,235	200,818	569,500	368,682	35.26
Intergovernmental Revenue	350,642	1,258,567	3,441,174	2,182,607	36.57
Fines, Forfeitures & Penalties	7,439	41,379	100,000	58,621	41.38
Public Charges for Services	60,028	322,231	873,230	550,999	36.9
Other Fees	8,827	33,042	22,500	(10,542)	146.86
Miscellaneous Revenues	19,765	58,932	122,400	63,468	48.15
Other Financing Sources	204,775	828,099	2,457,298	1,629,199	33.7
<b>Total Revenues</b>	<b>677,711</b>	<b>2,743,069</b>	<b>9,537,137</b>	<b>6,794,068</b>	<b>28.76</b>
 <b>OPERATING EXPENSES</b>					
Mayor and City Council	2,115	8,819	40,150	31,331	21.96
City Manager	11,553	45,003	153,235	108,232	29.37
City Attorney	7,645	40,176	110,000	69,824	36.52
City Clerk	11,367	39,245	145,130	105,885	27.04
Police Department	207,986	771,101	3,212,615	2,441,514	24
Fire Department	134,723	545,014	2,250,868	1,705,854	24.21
Community Development	35,684	172,801	683,017	510,216	25.3
Engineering	20,765	100,153	297,002	196,850	33.72
Street Division	128,935	495,096	1,684,699	1,189,603	29.39
Cemetery Division	502	11,673	98,766	87,093	11.82
Municipal Building	59,754	221,631	777,584	555,953	28.5
Economic Development	(342)	3,169	14,500	11,331	21.86
<b>Total Expenses</b>	<b>620,687</b>	<b>2,453,882</b>	<b>9,467,566</b>	<b>7,013,684</b>	<b>25.92</b>
 <b>Revenue over Expenses</b>	 <b>57,024</b>	 <b>289,187</b>	 <b>69,571</b>	 <b>(219,616)</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 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	50.00	75.00	25,000.00	( 24,925.00)	.3
01-11-32500	.00	31,260.08	125,000.00	( 93,739.92)	25.0
01-11-32510	23,093.27	91,916.33	315,000.00	( 223,083.67)	29.2
01-11-32600	.00	30.00	2,000.00	( 1,970.00)	1.5
01-11-33100	3,092.09	75,636.51	100,000.00	( 24,363.49)	75.6
01-11-33500	.00	1,900.00	2,500.00	( 600.00)	76.0
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>26,235.36</b>	<b>200,817.92</b>	<b>569,500.00</b>	<b>( 368,682.08)</b>	<b>35.3</b>
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	81,295.42	312,303.08	856,873.00	( 544,569.92)	36.5
01-11-34200	46,042.93	93,689.86	149,179.00	( 55,489.14)	62.8
01-11-34300	10,952.72	44,444.51	125,000.00	( 80,555.49)	35.6
01-11-34400	162,857.34	666,037.83	1,900,000.00	( 1,233,962.17)	35.1
01-11-34450	18,236.88	94,006.78	236,478.00	( 142,471.22)	39.8
01-11-34762	31,256.43	48,084.75	173,844.00	( 125,559.25)	27.7
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>350,841.72</b>	<b>1,258,566.81</b>	<b>3,441,174.00</b>	<b>( 2,182,607.19)</b>	<b>36.6</b>
<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100	7,439.39	41,378.98	100,000.00	( 58,621.02)	41.4
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>7,439.39</b>	<b>41,378.98</b>	<b>100,000.00</b>	<b>( 58,621.02)</b>	<b>41.4</b>
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	16,656.97	137,408.24	375,000.00	( 237,591.76)	36.6
01-11-36700	4,025.00	23,034.73	75,000.00	( 51,965.27)	30.7
01-11-36800	7,208.33	28,833.32	88,230.00	( 59,396.68)	32.7
01-11-36900	21,212.47	85,780.09	205,000.00	( 119,219.91)	41.8
01-11-39960	10,925.00	47,175.00	130,000.00	( 82,825.00)	36.3
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>60,027.77</b>	<b>322,231.38</b>	<b>873,230.00</b>	<b>( 550,998.62)</b>	<b>36.9</b>
<u>OTHER FEES</u>					

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	3,850.00	11,450.00	20,000.00	( 8,550.00)	57.3
01-11-37650 GRAVE OPENING WINTER FEE	.00	300.00	500.00	( 200.00)	60.0
01-11-37901 REIMBURSED DEVELOPER FEES	4,976.80	20,989.30	.00	20,989.30	0
01-11-37910 BUILDING AND ZONING FEES	.00	303.15	2,000.00	( 1,696.85)	15.2
<b>TOTAL OTHER FEES</b>	<b>8,826.80</b>	<b>33,042.45</b>	<b>22,500.00</b>	<b>10,542.45</b>	<b>146.9</b>
 <u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	4,789.48	14,538.50	25,000.00	( 10,461.50)	58.2
01-11-38200 RENTAL INCOME	1,200.00	6,000.00	14,400.00	( 8,400.00)	41.7
01-11-38700 LOT SALES	.00	7,100.00	15,000.00	( 7,900.00)	47.3
01-11-38600 CEMETERY RECEIPTS	200.00	370.00	3,000.00	( 2,630.00)	12.3
01-11-38900 MISCELLANEOUS	13,575.49	30,923.83	65,000.00	( 34,076.17)	47.6
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>19,764.97</b>	<b>58,932.33</b>	<b>122,400.00</b>	<b>( 63,467.67)</b>	<b>48.2</b>
 <u>OTHER FINANCING SOURCES</u>					
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	659,009.00	1,977,027.00	( 1,318,018.00)	33.3
01-11-39920 TRANSFER FROM WATER	10,772.67	43,090.68	129,272.00	( 86,181.32)	33.3
01-11-39930 TRANSF FROM WATER RECLAMATION	12,499.92	49,999.68	149,999.00	( 99,999.32)	33.3
01-11-39945 RAILROAD FUND TRANSFER	5,000.00	20,000.00	60,000.00	( 40,000.00)	33.3
01-11-39946 SALES TAX FUND TRANSFER	9,916.67	39,666.68	119,000.00	( 79,333.32)	33.3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	4,000.00	12,000.00	( 8,000.00)	33.3
01-11-39950 SOLID WASTE TRANSFER	833.33	3,333.32	10,000.00	( 6,666.68)	33.3
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>204,774.84</b>	<b>828,099.36</b>	<b>2,457,298.00</b>	<b>( 1,629,198.64)</b>	<b>33.7</b>
 <b>TOTAL FUND REVENUE</b>	 <b>677,710.85</b>	 <b>2,743,069.25</b>	 <b>9,537,137.00</b>	 <b>( 6,794,067.75)</b>	 <b>28.8</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.40	7,769.60	25,250.00	( 17,480.40)	30.8
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
01-12-58200-000 TRAVEL EXPENSES	.00	.00	3,500.00	( 3,500.00)	.0
01-12-58600-000 CONFERENCE EXPENSES	112.60	112.60	5,000.00	( 4,887.40)	2.3
01-12-65100-000 OFFICE SUPPLIES	.00	111.93	900.00	( 788.07)	12.4
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	( 2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	59.70	241.40	1,000.00	( 758.60)	24.1
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	( 1,000.00)	.0
<b>TOTAL MAYOR/CITY COUNCIL</b>	<b>2,114.70</b>	<b>8,818.86</b>	<b>40,150.00</b>	<b>( 31,331.14)</b>	<b>22.0</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	.00	.00	81,509.00	( 81,509.00)	.0
01-13-42100-000 SALARIES (FULL-TIME)	6,270.78	25,055.37	.00	25,055.37	.0
01-13-42200-000 SALARIES-PART-TIME	.00	87.07	.00	87.07	.0
01-13-42300-000 SALARY EXPENSE-OVERTIME	35.62	35.62	.00	35.62	.0
01-13-45100-000 HEALTH INSURANCE	955.22	3,343.27	11,421.00	( 8,077.73)	29.3
01-13-45200-000 LIFE INSURANCE	4.10	16.56	.00	16.56	.0
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	( 300.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	25.00	133.00	11,400.00	( 11,267.00)	1.2
01-13-55100-000 POSTAGE	179.67	1,256.67	6,000.00	( 4,743.33)	20.9
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	138.33	900.00	( 761.67)	15.4
01-13-56200-000 TRAVEL EXPENSES	317.63	823.95	6,000.00	( 5,176.05)	13.7
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	2,215.25	3,016.43	3,000.00	16.43	100.6
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	( 300.00)	.0
01-13-83000-000 EQUIPMENT	.00	.00	1,000.00	( 1,000.00)	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	1,364.00	5,120.00	15,000.00	( 9,880.00)	34.1
<b>TOTAL CITY CLERK</b>	<b>11,367.25</b>	<b>39,244.87</b>	<b>145,130.00</b>	<b>( 105,885.13)</b>	<b>27.0</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	3,246.40	12,985.62	42,204.00	( 29,218.38)	30.8
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	60.88	200.00	( 139.12)	30.4
01-17-45100-000 HEALTH INSURANCE	643.52	2,252.32	7,394.00	( 5,141.68)	30.5
01-17-45200-000 LIFE INSURANCE	5.84	23.36	.00	23.36	0
01-17-51100-000 MAINTENANCE (BUILDING)	1,312.00	5,313.57	14,000.00	( 8,686.43)	38.0
01-17-51700-000 MAINTENANCE (GROUNDS)	102.85	102.85	2,000.00	( 1,897.15)	5.1
01-17-52900-000 MAINTENANCE (OTHER)	756.49	1,236.46	2,000.00	( 763.54)	61.8
01-17-53700-000 NETWORK ADMINISTRATION	9,172.00	36,688.00	110,064.00	( 73,376.00)	33.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	131.00	3,466.66	30,000.00	( 26,533.34)	11.6
01-17-55200-000 TELEPHONE	62.74	276.11	1,500.00	( 1,223.89)	18.4
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	( 200.00)	0
01-17-57100-000 UTILITIES	4,858.36	20,969.39	85,000.00	( 64,030.61)	24.7
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	.00	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	.00	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	580.04	1,432.36	4,000.00	( 2,567.64)	35.8
01-17-65400-000 GENERAL SUPPLIES	257.87	1,334.68	4,000.00	( 2,665.32)	33.4
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	.00	820.00	26,000.00	( 25,180.00)	3.2
01-17-91400-000 SALES TAX REBATE	10,310.65	20,611.15	84,000.00	( 63,388.85)	24.5
01-17-99910-000 TRANSFER AMBULANCE FUND	11,916.67	47,666.68	143,000.00	( 95,333.32)	33.3
01-17-99964-000 TRANSFER ADMIN SERVICE	16,397.67	65,590.68	196,772.00	( 131,181.32)	33.3
<b>TOTAL MUNICIPAL BUILDING</b>	<b>59,754.10</b>	<b>221,631.30</b>	<b>777,584.00</b>	<b>( 555,952.70)</b>	<b>28.5</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	7,644.50	40,093.12	110,000.00	( 69,906.88)	36.5
01-18-58100-000	DUES	.00	83.33	.00	83.33	0
TOTAL CITY ATTORNEY		<u>7,644.50</u>	<u>40,176.45</u>	<u>110,000.00</u>	<u>( 69,823.55)</u>	<u>36.5</u>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	8,563.30	34,253.22	111,500.00	( 77,246.78)	30.7
01-19-45100-000 HEALTH INSURANCE	1,592.04	5,572.14	19,035.00	( 13,462.86)	29.3
01-19-45200-000 LIFE INSURANCE	11.68	46.72	.00	46.72	0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	( 2,000.00)	0
01-19-55200-000 TELEPHONE	160.17	641.49	750.00	( 108.51)	85.5
01-19-55300-000 PUBLISHING	.00	.00	200.00	( 200.00)	0
01-19-56100-000 DUES	85.00	619.63	8,750.00	( 8,130.37)	7.1
01-19-56200-000 TRAVEL EXPENSES	248.82	834.85	2,500.00	( 1,665.15)	33.4
01-19-56400-000 TUITION	100.00	415.50	.00	415.50	0
01-19-56500-000 PUBLICATIONS	.00	178.07	500.00	( 321.93)	35.6
01-19-56600-000 CONFERENCE EXPENSES	150.36	152.87	6,000.00	( 5,847.13)	2.6
01-19-65100-000 OFFICE SUPPLIES	58.00	154.60	500.00	( 345.40)	30.9
01-19-83000-000 EQUIPMENT	.00	289.87	500.00	( 210.13)	58.0
01-19-91100-000 COMMUNITY RELATIONS	584.00	1,844.32	1,000.00	844.32	184.4
<b>TOTAL CITY MANAGER</b>	<b>11,553.37</b>	<b>45,003.28</b>	<b>153,235.00</b>	<b>( 108,231.72)</b>	<b>29.4</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	92,433.92	354,874.76	1,226,099.00	( 871,224.24)	28.9

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	144,967.42	551,304.08	1,836,924.00	( 1,285,619.92)	30.0
01-21-42200-000 SALARIES - PART-TIME	1,611.61	8,367.32	31,000.00	( 22,632.68)	27.0
01-21-42300-000 SALARIES - OVERTIME	13,256.75	42,492.84	195,000.00	( 152,507.16)	21.8
01-21-42800-000 OIC - ON-CALL FTO	1,428.48	5,525.04	22,000.00	( 16,474.96)	25.1
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	557,874.00	( 557,874.00)	.0
01-21-45100-000 HEALTH INSURANCE	25,844.68	87,565.25	301,309.00	( 213,743.75)	29.1
01-21-45200-000 LIFE INSURANCE	146.00	583.70	.00	583.70	.0
01-21-47100-000 UNIFORM ALLOWANCE	714.08	6,353.99	20,000.00	( 13,646.01)	31.8
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,131.04	11,345.52	40,000.00	( 28,654.48)	28.4
01-21-51300-000 MAINTENANCE - VEHICLE	2,159.36	9,677.52	30,000.00	( 20,322.48)	32.3
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	1,901.19	7,484.63	20,000.00	( 12,515.37)	37.4
01-21-55300-000 PUBLISHING	.00	.00	550.00	( 550.00)	.0
01-21-55400-000 PRINTING	930.78	1,514.42	4,100.00	( 2,585.58)	38.9
01-21-56100-000 DUES	4,162.00	6,058.00	12,000.00	( 5,942.00)	50.5
01-21-56200-000 TRAVEL EXPENSES	647.48	1,908.72	3,000.00	( 1,091.28)	63.6
01-21-56300-000 TRAINING	182.63	2,731.41	11,000.00	( 8,268.59)	24.8
01-21-57100-000 UTILITIES	104.52	426.74	1,350.00	( 923.26)	31.6
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	( 500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	600.16	1,500.00	( 899.84)	40.0
01-21-65100-000 OFFICE SUPPLIES	489.20	1,650.64	4,500.00	( 2,849.36)	36.7
01-21-65200-000 OPERATING SUPPLIES	219.66	1,696.84	17,000.00	( 15,303.16)	10.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,672.80	14,781.96	40,000.00	( 25,218.04)	37.0
01-21-65800-000 PRISONER SUPPLIES	.00	420.43	2,000.00	( 1,579.57)	21.0
01-21-66200-000 K9 SUPPLIES	.00	843.23	5,000.00	( 4,156.77)	16.9
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	1,035.75	( 1,112.25)	9,408.00	( 10,520.25)	( 11.8)
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	( 796.00)	.00	( 796.00)	.0
01-21-91700-000 INVESTIGATIONS	50.00	511.17	3,000.00	( 2,488.83)	17.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	1,117.48	5,000.00	( 3,882.52)	22.4
01-21-92400-000 DUI	3,331.00	7,586.85	3,000.00	4,586.85	252.9
<b>TOTAL POLICE DEPARTMENT</b>	<b>207,986.41</b>	<b>771,100.71</b>	<b>3,212,615.00</b>	<b>( 2,441,514.29)</b>	<b>24.0</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	81,879.58	325,527.50	1,103,186.00	( 777,658.50)	29.5
01-22-42200-000 SALARIES - PART-TIME	4,387.25	26,188.00	75,000.00	( 48,812.00)	34.9
01-22-42300-000 SALARY EXPENSE - OVERTIME	15,230.06	50,001.27	182,274.00	( 132,272.73)	27.4
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	62,478.36	224,770.00	( 162,291.64)	27.8
01-22-45200-000 LIFE INSURANCE	75.92	303.68	.00	303.68	.0
01-22-47100-000 UNIFORM ALLOWANCE	387.41	1,422.39	12,000.00	( 10,577.61)	11.9
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	90.50	684.12	9,000.00	( 8,315.88)	7.6
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	360.50	1,340.45	12,500.00	( 11,159.55)	10.7
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	2,478.49	4,070.44	10,000.00	( 5,929.56)	40.7
01-22-53400-000 MEDICAL SERVICES	190.00	850.00	7,800.00	( 6,950.00)	10.9
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,873.62	11,508.65	40,000.00	( 28,491.35)	28.8
01-22-55100-000 POSTAGE	.00	30.32	500.00	( 469.68)	6.1
01-22-55200-000 TELEPHONE	588.89	2,227.88	8,000.00	( 5,772.12)	27.9
01-22-55400-000 PRINTING	.00	160.52	500.00	( 339.48)	32.1
01-22-56100-000 DUES	.00	500.00	1,500.00	( 1,000.00)	33.3
01-22-56200-000 TRAVEL EXPENSES	368.79	441.69	2,500.00	( 2,058.31)	17.7
01-22-56300-000 TRAINING	99.00	1,649.00	6,000.00	( 4,351.00)	27.5
01-22-56400-000 TUITION REIMBURSMENT	1,061.72	1,061.72	2,500.00	( 1,438.28)	42.5
01-22-56500-000 PUBLICATIONS	.00	69.00	850.00	( 781.00)	8.1
01-22-57100-000 UTILITIES	1,063.23	3,976.43	17,000.00	( 13,023.57)	23.4
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	( 69.99)	931.67	4,000.00	( 3,068.33)	23.3
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	26.79	26.79	5,000.00	( 4,973.21)	.5
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	409.97	1,112.38	5,000.00	( 3,887.62)	22.3
01-22-65100-000 OFFICE SUPPLIES	118.36	118.36	2,500.00	( 2,381.64)	4.7
01-22-65200-000 OPERATING SUPPLIES	429.11	4,320.44	15,000.00	( 10,679.56)	28.8
01-22-65400-000 JANITORIAL SUPPLIES	165.61	801.50	4,500.00	( 3,698.50)	17.8
01-22-65500-000 AUTOMOTIVE FUEL/OIL	957.81	3,337.99	12,000.00	( 8,662.01)	27.8
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	8,000.00	( 8,000.00)	.0
01-22-84000-000 CAPITAL OUTLAY - VEHICLES	3,699.60	39,873.75	.00	39,873.75	.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>134,723.18</b>	<b>545,014.30</b>	<b>2,250,868.00</b>	<b>( 1,705,853.70)</b>	<b>24.2</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	342,709.59	1,318,115.01	5,463,483.00	( 4,147,367.99)	24.1

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	52,683 99	215,590 37	704,100 00	( 488,509 63)	30 6
01-41-42200-000 SALARIES (PART-TIME)	.00	.00	8,000.00	( 8,000.00)	.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	2,167 56	24,029 79	60,000 00	( 35,970.21)	40 1
01-41-42600-000 SALARIES-PAGER PAY	1,137 00	7,949 00	19,500 00	( 11,551 00)	40 8
01-41-45100-000 HEALTH INSURANCE	13,074 84	46,955 97	137,799 00	( 90,843 03)	34 1
01-41-45200-000 LIFE INSURANCE	58 40	233 60	.00	233 60	.0
01-41-47100-000 UNIFORM ALLOWANCE	57 44	280 56	1,000 00	( 719 44)	28 1
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)	1,390.00	3,111 98	15,000.00	( 11,888 02)	20 8
01-41-51300-000 MAINT SERVICE-VEHICLE	1,664 60	8,933 39	30,000 00	( 21,066 61)	29 8
01-41-51400-000 MAINTENANCE STREET	388 00	388 00	30,000 00	( 29,612 00)	1 3
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	688 50	3,000 00	( 2,311 50)	23 0
01-41-52900-000 MAINTENANCE OTHER	6,751 70	10,964 90	20,000 00	( 9,035 10)	54 8
01-41-53600-000 JANITORIAL SERVICES	174 77	740 16	2,000 00	( 1,259 84)	37 0
01-41-54900-000 OTHER PROFESSIONAL SERVICES	1,359 69	3,493 19	30,000 00	( 26,506 81)	11 6
01-41-55100-000 POSTAGE	.00	.00	100 00	( 100 00)	.0
01-41-55200-000 TELEPHONE	307 81	1,430 94	5,000 00	( 3,569 06)	28 6
01-41-55300-000 PUBLISHING	.00	112 00	300 00	( 188 00)	37 3
01-41-56200-000 TRAVEL EXPENSES	35 00	75 00	1,200 00	( 1,125 00)	6 3
01-41-56300-000 TRAINING	150 00	615 00	3,500 00	( 2,885 00)	17 6
01-41-57100-000 UTILITIES	675 40	4,269 26	14,000 00	( 9,730 74)	30 5
01-41-57200-000 STREET LIGHTING	12,506 14	53,752 81	169,000 00	( 115,247 19)	31 8
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)	220 41	2,883 04	18,500 00	( 15,616 96)	15 6
01-41-61300-000 MAINT SUPPLIES-VEHICLE	1,913 09	8,278 54	25,000 00	( 16,721 46)	33 1
01-41-61400-000 SUPPLIES STREETS	315 36	4,003 53	60,000 00	( 55,996 47)	6 7
01-41-61600-000 SUPPLIES SNOW REMOVAL	29,512 27	54,945 28	110,000 00	( 55,054 72)	50 0
01-41-61700-000 MAINT SUPPLIES-GROUNDS	.00	269 37	12,000 00	( 11,730 63)	2 2
01-41-62900-000 SUPPLIES OTHER	.00	3,491 34	15,000 00	( 11,508 66)	23 3
01-41-65100-000 OFFICE SUPPLIES	87 97	1,560 97	2,000 00	( 439 03)	78 1
01-41-65200-000 OPERATING SUPPLIES	30 75	1,163 13	8,000 00	( 6,836 87)	14 5
01-41-65300-000 SMALL TOOLS	62 99	105 96	3,200 00	( 3,094 04)	3 3
01-41-65400-000 JANITORIAL SUPPLIES	.00	290 99	1,000 00	( 709 01)	29 1
01-41-65500-000 GASOLINE/OIL	1,378 01	16,939 58	55,000 00	( 38,060 42)	30 8
01-41-66100-000 SAFETY SUPPLIES	832 08	936 74	3,500 00	( 2,563 26)	26 8
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>128,935 27</b>	<b>495,096 49</b>	<b>1,684,699 00</b>	<b>( 1,189,602 51)</b>	<b>29 4</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	00	5,477.60	17,368.00	( 11,890.40)	31.5
01-46-42300-000 SALARY EXPENSE-OVERTIME	00	100.20	.00	100.20	.0
01-46-45100-000 HEALTH INSURANCE	00	1,194.03	23,298.00	( 22,103.97)	5.1
01-46-45200-000 LIFE INSURANCE	4.10	16.54	.00	16.54	.0
01-46-47100-000 UNIFORM ALLOWANCE	.00	38.88	.00	38.88	.0
01-46-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,500.00	( 1,500.00)	.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	( 500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	70.75	300.00	( 229.25)	23.6
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	1,662.50	45,000.00	( 43,337.50)	3.7
01-46-55200-000 TELEPHONE	163.42	653.95	1,500.00	( 846.05)	43.6
01-46-57100-000 UTILITIES	152.22	752.02	3,250.00	( 2,497.98)	23.1
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	.00	568.86	1,500.00	( 931.14)	37.9
01-46-65200-000 OPERATING SUPPLIES	.00	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	182.01	522.52	1,200.00	( 677.48)	43.5
01-46-66100-000 SAFETY SUPPLIES	.00	.00	250.00	( 250.00)	.0
<b>TOTAL CEMETERY</b>	<b>501.75</b>	<b>11,673.25</b>	<b>98,766.00</b>	<b>( 87,092.75)</b>	<b>11.8</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	14,133.80	56,535.16	183,733.00	( 127,197.84)	30.8
01-48-45100-000 HEALTH INSURANCE	3,184.08	11,144.28	38,069.00	( 26,924.72)	29.3
01-48-45200-000 LIFE INSURANCE	11.68	46.72	.00	46.72	0
01-48-51100-000 MAINTENANCE (BUILDING)	.00	158.27	1,500.00	( 1,341.73)	10.6
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	900.00	( 900.00)	.0
01-48-51300-000 MAINT. SERVICE (VEHICLE)	55.35	864.85	750.00	114.85	115.3
01-48-53200-000 ENGINEERING SERVICE	2,280.00	23,564.05	16,000.00	7,564.05	147.3
01-48-54900-000 OTHER PROFESSIONAL SERVICES	61.59	295.60	2,800.00	( 2,504.40)	10.6
01-48-55100-000 POSTAGE	.00	.00	50.00	( 50.00)	.0
01-48-55200-000 TELEPHONE	217.79	925.28	3,400.00	( 2,474.72)	27.2
01-48-55300-000 PUBLISHING	294.00	354.00	150.00	204.00	236.0
01-48-56100-000 DUES	.00	387.33	1,850.00	( 1,462.67)	20.9
01-48-56200-000 TRAVEL EXPENSES	.00	538.09	3,300.00	( 2,761.91)	16.3
01-48-56300-000 TRAINING	( 325.00)	280.00	2,600.00	( 2,320.00)	10.8
01-48-56500-000 PUBLICATIONS	.00	.00	250.00	( 250.00)	.0
01-48-57100-000 UTILITIES	316.23	1,583.50	5,500.00	( 3,916.50)	28.8
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	41.97	2,700.00	( 2,658.03)	1.6
01-48-65100-000 OFFICE SUPPLIES	65.28	269.69	950.00	( 680.31)	28.4
01-48-65300-000 SMALL TOOLS	.00	369.98	500.00	( 130.02)	74.0
01-48-65400-000 JANITORIAL SUPPLIES	.00	261.17	600.00	( 338.83)	43.5
01-48-65500-000 GASOLINE & OIL	133.97	856.56	3,400.00	( 2,543.44)	25.2
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	( 100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	336.00	1,676.00	3,200.00	( 1,524.00)	52.4
01-48-82000-000 BUILDING	.00	.00	1,500.00	( 1,500.00)	.0
01-48-83000-000 EQUIPMENT	.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>20,764.77</b>	<b>100,152.50</b>	<b>297,002.00</b>	<b>( 196,849.50)</b>	<b>33.7</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	150,201.79	606,922.24	2,080,467.00	( 1,473,544.76)	29.2

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	24,279.87	96,743.11	312,590.00	( 215,846.89)	31.0
01-44-45100-000 HEALTH INSURANCE	4,318.62	15,115.17	51,833.00	( 36,517.83)	29.3
01-44-45200-000 LIFE INSURANCE	29.20	116.80	.00	116.80	.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	1,200.00	2,550.00	63,000.00	( 60,450.00)	4.1
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	4,233.19	48,443.68	173,644.00	( 125,200.32)	27.9
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	115.68	464.49	1,500.00	( 1,035.51)	31.0
01-44-55300-000 PUBLISHING	681.10	1,974.70	2,500.00	( 525.30)	79.0
01-44-55400-000 PRINTING	95.37	200.97	800.00	( 599.03)	25.1
01-44-56100-000 DUES	175.00	899.30	1,450.00	( 550.70)	62.0
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	125.57	373.57	1,300.00	( 926.43)	28.7
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	1,000.00	( 1,000.00)	.0
01-44-65100-000 OFFICE SUPPLIES	102.12	786.38	2,000.00	( 1,213.62)	39.3
01-44-65200-000 OPERATING SUPPLIES	72.75	459.82	600.00	( 140.18)	76.6
01-44-65500-000 AUTOMOTIVE FUEL/OIL	93.54	353.91	1,200.00	( 846.09)	29.5
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	5,000.00	( 5,000.00)	.0
01-44-89000-000 CAPITAL OUTLAY - OTHER	162.44	162.44	5,000.00	( 4,837.56)	3.3
01-44-91100-000 PUBLIC RELATIONS	.00	1,168.00	2,000.00	( 832.00)	58.4
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>35,684.45</b>	<b>172,800.78</b>	<b>683,017.00</b>	<b>( 510,216.22)</b>	<b>25.3</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-45200-000 LIFE INSURANCE	11.68	46.72	.00	46.72	.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	3,000.00	( 3,000.00)	.0
01-61-55100-000 POSTAGE	24.54	24.54	100.00	( 75.46)	24.5
01-61-55200-000 TELEPHONE	80.28	332.15	1,500.00	( 1,167.85)	22.1
01-61-56100-000 DUES	.00	920.00	750.00	170.00	122.7
01-61-56200-000 TRAVEL EXPENSES	( 936.96)	( 371.11)	2,500.00	( 2,871.11)	( 14.8)
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	150.00	995.00	1,000.00	( 5.00)	99.5
01-61-65100-000 OFFICE SUPPLIES	88.49	340.18	1,000.00	( 659.82)	34.0
01-61-65200-000 OPERATING SUPPLIES	.00	33.00	.00	33.00	.0
01-61-83000-000 EQUIPMENT	.00	.00	1,500.00	( 1,500.00)	.0
01-61-91100-000 COMMUNITY RELATIONS	239.52	662.37	1,000.00	( 337.63)	66.2
01-61-92900-000 MISCELLANEOUS CHARGES	.00	186.30	1,000.00	( 813.70)	18.6
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>( 342.45)</b>	<b>3,169.15</b>	<b>14,500.00</b>	<b>( 11,330.85)</b>	<b>21.9</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING APRIL 30, 2018

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOP	35,342.00	175,969.93	697,517.00	( 521,547.07)	25.2
TOTAL FUND EXPENDITURES	<u>620,687.30</u>	<u>2,453,881.94</u>	<u>9,467,566.00</u>	<u>( 7,013,684.06)</u>	<u>25.9</u>
NET REVENUE OVER EXPENDITURES	<u><u>57,023.55</u></u>	<u><u>289,187.31</u></u>	<u><u>69,571.00</u></u>	<u><u>219,616.31</u></u>	<u><u>415.7</u></u>

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 4 MONTHS ENDING APRIL 30 2018**

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PERCENT</u>
<b>REVENUE BY FUND</b>					
Audit	6	37	14,156	14,119	0.26
Insurance	-	-	230,660	230,660	0
Illinois Municipal Retirement	-	-	228,656	228,656	0
Social Security	-	-	222,050	222,050	0
Ambulance	11,997	47,945	143,000	95,055	33.53
Economic Development	-	-	-	-	0
Motor Fuel Tax	18,992	81,268	2,110,000	2,028,732	3.85
Utility Tax	35,662	143,007	451,200	308,193	31.69
Travel and Tourism	13,567	56,130	243,168	187,038	23.08
Sales Tax	62,588	343,236	997,000	653,764	34.43
Lighthouse Pointe TIF	275	1,152	563,976	562,824	0.2
Foreign Fire Insurance	-	-	21,025	21,025	0
TIF	-	-	71,758	71,758	0
Overweight Truck	1,528	11,422	50,050	38,628	22.82
Capital Improvement	224	779	5,976,688	5,975,909	0.01
Stormwater Management	82	3,073	24,100	21,027	12.75
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	39,220	195,103	652,393	457,290	29.91
Technology Center	108,186	447,108	1,418,200	971,092	31.53
Airport	34,431	146,591	1,800,421	1,653,830	8.14
Railroad	156,349	463,768	7,919,583	7,455,815	5.86
Golf Course	27,504	95,312	372,000	276,688	25.62
Health Insurance	-	-	-	-	0
Administrative Services	52,485	209,964	629,818	419,834	33.34
<b>Total Revenues</b>	<b>583,096</b>	<b>2,245,915</b>	<b>24,139,902</b>	<b>21,893,987</b>	<b>9.3</b>

CITY OF ROCHELLE  
SPECIAL FUND BUDGET SUMMARY  
FOR THE 4 MONTHS ENDING APRIL 30 2018

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>OPERATING EXPENSES</b>					
Audit	-	5,250	28,000	22,750	18.75
Insurance	24,515	119,921	342,000	222,079	35.06
Illinois Municipal Retirement	16,712	74,511	216,000	141,489	34.5
Social Security	14,193	64,402	223,000	158,598	28.88
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	24,078	88,284	313,016	224,732	28.2
Sales Tax	9,917	39,667	2,192,000	2,152,333	1.81
Lighthouse Pointe TIF	123	1,040	371,099	370,060	0.28
Foreign Fire Insurance	-	-	30,500	30,500	0
TIF	144	1,005	15,000	13,996	6.7
Overweight Truck	1,056	4,075	93,600	89,525	4.35
Capital Improvement	171,071	187,065	5,876,938	5,689,873	3.18
Stormwater Management	-	-	19,500	19,500	0
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	25,872	96,796	371,373	274,577	26.06
Technology Center	66,965	275,611	744,645	469,034	37.01
Airport	22,315	73,887	1,807,778	1,733,891	4.09
Railroad	56,947	231,080	8,614,539	8,383,459	2.68
Golf Course	11,627	38,446	140,432	101,986	27.38
Health Insurance	-	-	-	-	0
Administrative Services	50,685	180,315	618,449	438,134	29.16
<b>Total Expenses</b>	<b>496,219</b>	<b>1,481,353</b>	<b>25,622,869</b>	<b>24,141,516</b>	<b>5.78</b>
<b>Revenue over Expenses</b>	<b>86,876</b>	<b>764,563</b>	<b>(1,482,967)</b>	<b>(2,247,530)</b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET - WATER FUND

April 30, 2018 and 2017

	April 30, 2018	April 30, 2017
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	28,339,690	25,878,827
Less: Accumulated Depreciation	( 8,080,026)	( 7,555,602)
Net Plant in Service	20,259,664	18,323,225
<b>CURRENT ASSETS</b>		
Cash & Investments	4,979,669	3,608,543
Customer Accounts Receivable	983,132	301,168
Other Accounts Receivable	82,822	72,096
Inventory		
Prepaid Expenses	10,151	14,337
Total Current Assets	6,055,774	3,996,144
<b>RESTRICTED ASSETS</b>	95,770	
<b>OTHER DEBITS</b>		
Unamortized Loss		
Deferred Outflows of Resources	121,995	83,487
Total Other Debits	121,995	83,487
<b>TOTAL ASSETS</b>	26,533,203	22,402,856
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	19,371,025	18,910,362
Contribution in Aid of Construction (Net)	188,051	183,688
Total Equity	19,559,075	19,094,050
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	963,821	73,981
Accrued Liabilities	231,544	224,826
Total Current Liabilities	1,195,365	298,807
<b>Non-Current Liabilities:</b>		
Note Payable - Associated Company		
Other Non-Current Liabilities	5,778,763	3,010,000
Total Non-Current Liabilities	5,778,763	3,010,000
Total Liabilities	6,974,128	3,308,807
<b>TOTAL LIABILITIES AND EQUITY</b>	26,533,203	22,402,856

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 4 Months Ending April 30, 2018 and 2017

	2018	2017	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	308,642	293,951	14,691	105.0
Commercial Sales	217,975	215,123	2,852	101.3
Industrial Sales	279,159	249,753	29,406	111.8
Interdepartmental Sales				.0
Other Operating Revenues	44,054	39,962	4,092	110.2
<b>Total Operating Revenues</b>	<b>849,830</b>	<b>798,790</b>	<b>51,040</b>	<b>106.4</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	151,811	99,826	51,985	152.1
Source of Supply - Maintenance	27,240	8,625	18,615	315.8
Water Treatment - Operations	51,109	50,743	366	100.7
Water Treatment - Maintenance	9,194	23,112	( 13,918)	39.8
Distribution - Operations	34,182	30,629	3,554	111.6
Distribution - Maintenance	40,768	54,591	( 13,823)	74.7
Customer Accounts	44,781	42,110	2,651	106.3
Administrative and General	101,862	63,203	38,659	161.2
Depreciation	171,824	162,872	8,952	105.5
Indirect Transfers to Municipality				.0
<b>Total Operating Expenses</b>	<b>632,751</b>	<b>535,709</b>	<b>97,042</b>	<b>118.1</b>
<b>Operating Income (Loss)</b>	<b>217,079</b>	<b>263,080</b>	<b>( 46,002)</b>	<b>82.5</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	2,302	630	1,672	365.4
Investment Income	15,215	847	14,369	1,796.5
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	( 332)	( 330)	( 3)	( 100.8)
Interest Expense	( 33,457)	( 20)	( 33,437)	(163,365.3)
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 16,272)</b>	<b>1,127</b>	<b>( 17,399)</b>	<b>( 1,444.1)</b>
<b>Net Income Before Amortizations</b>	<b>200,806</b>	<b>264,207</b>	<b>( 63,401)</b>	<b>76.0</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>200,806</b>	<b>264,207</b>	<b>( 63,401)</b>	<b>76.0</b>
Operating Transfers In (Out)	( 43,091)	( 35,786)	( 7,305)	( 120.4)
Interfund Transfer W/WR Loan Forgiveness				.0
<b>Increase (Decrease) in Retained Earnings</b>	<b>157,716</b>	<b>228,421</b>	<b>( 70,705)</b>	<b>69.1</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>19,218,380</b>	<b>18,681,940</b>	<b>536,440</b>	<b>102.9</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>19,376,096</b>	<b>18,910,362</b>	<b>465,734</b>	<b>102.5</b>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

April 30, 2018 and 2017

	April 30, 2018	April 30, 2017
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	41,571,411	41,252,065
Less: Accumulated Depreciation	( 23,524,709)	( 22,427,963)
Net Plant in Service	18,046,702	18,824,102
<b>CURRENT ASSETS</b>		
Cash & Investments	3,232,004	1,955,541
Customer Accounts Receivable	596,240	732,250
Other Accounts Receivable	109,903	97,247
Inventory	3,480	3,480
Prepaid Expenses	22,802	36,323
Total Current Assets	3,964,428	2,824,841
<b>RESTRICTED FUNDS</b>	388,996	456,745
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss		
Deferred Outflows of Resources	324,250	221,900
Note Receivable - Associated Company		
Total Non-Current Assets	324,250	221,900
<b>TOTAL ASSETS</b>	<b>22,724,376</b>	<b>22,327,588</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	14,687,410	14,232,977
Contribution in Aid of Construction (Net)	6,980,360	6,968,765
Total Equity	21,667,770	21,201,742
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	150,028	71,353
Accrued Liabilities	593,489	589,886
Total Current Liabilities	743,517	661,238
<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	1,056,606	1,125,847
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>22,724,376</b>	<b>22,327,588</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 4 Months Ending April 30, 2018 and 2017

	2018	2017	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	390,120	390,168	( 48)	100.0
Commercial Sales	350,604	376,371	( 25,767)	93.2
Industrial Sales	335,508	320,937	14,570	104.5
Interdepartmental Sales				.0
Other Operating Revenues	40,601	39,580	1,021	102.6
<b>Total Operating Revenues</b>	<b>1,116,833</b>	<b>1,127,056</b>	<b>( 10,223)</b>	<b>99.1</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	30,287	36,363	( 6,076)	83.3
Collection - Maintenance	34,481	30,017	4,464	114.9
Pumping - Operations	3,573	201	3,372	1,778.3
Pumping - Maintenance	4,796	4,068	728	117.9
Treatment and Disposal - Operations	335,925	300,948	34,978	111.6
Treatment and Disposal - Maintenance	68,669	58,520	8,149	113.9
Customer Accounts	47,952	48,521	1,431	103.1
Administrative and General	92,814	52,285	40,529	177.5
Depreciation	355,065	324,489	30,577	109.4
<b>Total Operating Expenses</b>	<b>971,562</b>	<b>853,411</b>	<b>118,151</b>	<b>113.8</b>
<b>Operating Income (Loss)</b>	<b>145,271</b>	<b>273,645</b>	<b>( 128,374)</b>	<b>53.1</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	10,627	2,361	8,266	450.2
Non Utility Income	11,392		11,392	0
Merchandising, Jobbing & Contract Income	1,701	2,385	( 684)	71.9
Merchandising, Jobbing & Contract Expense	( 368)	( 693)	325	( 53.1)
Amortization Expense				.0
Interest Expense	( 2,878)	( 4,079)	1,201	( 70.6)
<b>Total Non-Operating Revenue (Expense)</b>	<b>20,475</b>	<b>( 46)</b>	<b>20,521</b>	<b>44,597.5</b>
<b>Net Income Before Amortizations</b>	<b>165,746</b>	<b>273,599</b>	<b>( 107,853)</b>	<b>60.6</b>
Amortization of Contributions in Aid of Construction				0
<b>Net Income</b>	<b>165,746</b>	<b>273,599</b>	<b>( 107,853)</b>	<b>60.6</b>
Operating Transfers In (Out)	( 50,000)	( 40,994)	( 9,005)	( 122.0)
Interfund transfer W/WR loan forgiveness				0
<b>Increase (Decrease) in Retained Earnings</b>	<b>115,746</b>	<b>232,805</b>	<b>( 116,858)</b>	<b>49.8</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>14,573,875</b>	<b>14,000,372</b>	<b>573,503</b>	<b>104.1</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>14,689,621</b>	<b>14,232,977</b>	<b>456,644</b>	<b>103.2</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND

April 30, 2018 and 2017

	April 30, 2018	April 30, 2017
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	90,355,941	86,240,514
Less: Accumulated Depreciation	( 47,625,930)	( 44,766,813)
Net Plant in Service	42,730,012	41,473,702
<b>CURRENT ASSETS</b>		
Cash & Investments	6,529,096	6,539,320
Customer Accounts Receivable	4,809,034	5,532,159
Other Accounts Receivable		
Inventory	1,414,790	1,782,568
Prepaid Expenses	102,628	287,277
Total Current Assets	12,855,549	14,141,324
<b>RESTRICTED ASSETS</b>	7,546,987	7,632,116
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	1,442,758	1,667,511
Deferred Outflows of Resources	956,698	654,716
Other Deferred Debits	197,292	212,089
Interdepartmental Loan Receivable	441,970	491,359
Total Non-Current Assets	3,038,719	3,025,676
<b>TOTAL ASSETS</b>	68,171,267	66,272,817
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	46,556,669	45,692,963
Total Equity	46,556,669	45,692,963
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	2,444,269	2,511,005
Accrued Liabilities	1,761,667	1,775,772
Total Current Liabilities	4,205,936	4,286,777
<b>Non-Current Liabilities:</b>		
Bonds Payable	15,384,032	16,051,262
Other Non-Current Liabilities	24,630	241,814
Total Non-Current Liabilities	15,408,662	16,293,077
Total Liabilities	19,614,598	20,579,854
<b>TOTAL LIABILITIES AND EQUITY</b>	68,171,267	66,272,817

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - ELECTRIC FUND For the 4 Months Ending April 30, 2018 and 2017

	2018	2017	Variance	%
<b>OPERATING REVENUES</b>				
Residential	2,052,673	1,936,181	116,491	106.0
Small General Service	1,862,155	1,877,258	( 15,103)	99.2
Large General Service	7,976,104	8,460,983	( 484,878)	94.3
Public Street Lighting	52,755	53,841	( 1,086)	98.0
Interdepartmental	200,178	179,618	20,560	111.5
Forfeited Discounts	111,615	93,509	18,106	119.4
Other Operating Revenues	679,786	688,981	190,805	127.7
<b>Total Operating Revenues</b>	<b>13,135,266</b>	<b>13,290,370</b>	<b>( 155,105)</b>	<b>98.8</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	7,550,806	7,504,995	45,811	100.6
Generation - Operation	145,121	107,213	37,908	135.4
Generation - Maintenance	230,098	557,791	( 327,693)	41.3
Transmission - Operation	476,542	481,270	( 4,728)	99.0
Distribution - Operation	600,996	541,324	59,671	111.0
Distribution - Maintenance	219,509	208,509	11,000	105.3
Depreciation	910,209	922,702	( 12,493)	98.7
Taxes Other Than Income Taxes	50,012	53,481	( 3,469)	93.5
Customer Accounts	117,330	80,391	36,939	146.0
Administrative & General	783,645	922,496	( 138,852)	85.0
Indirect Transfers to Municipality				0
<b>Total Operating Expenses</b>	<b>11,084,268</b>	<b>11,380,173</b>	<b>( 295,905)</b>	<b>97.4</b>
<b>Operating Income (Loss)</b>	<b>2,050,998</b>	<b>1,910,197</b>	<b>140,800</b>	<b>107.4</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	47,422	11,602	35,820	408.7
Merchandising, Jobbing & Contract Income		( 1,559)	1,559	0
Merchandising, Jobbing & Contract Expense	( 6,540)	( 8,054)	1,515	( 81.2)
Amortization Expense	21,862	21,862		100.0
Interest Expense	( 202,754)	( 208,554)	5,800	( 97.2)
Non-Operating Revenue (Expense)	936	6,093	( 5,157)	15.4
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 139,073)</b>	<b>( 178,610)</b>	<b>39,537</b>	<b>( 77.9)</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>1,911,924</b>	<b>1,731,587</b>	<b>180,337</b>	<b>110.4</b>
<b>Operating Transfers In (Out)</b>	<b>( 659,009)</b>	<b>( 634,157)</b>	<b>( 24,852)</b>	<b>( 103.9)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>1,252,915</b>	<b>1,097,430</b>	<b>155,485</b>	<b>114.2</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>45,304,638</b>	<b>44,595,913</b>	<b>708,725</b>	<b>101.6</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>46,557,554</b>	<b>45,693,343</b>	<b>864,210</b>	<b>101.9</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – NETWORK ADMIN April 30, 2018 and 2017

	April 30, 2018	April 30, 2017
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	25,242	3,736,994
Tech Center Building		428
Less: Accumulated Depreciation		( 2,932,010)
	25,242	805,412
<b>Net Plant in Service</b>		
	25,242	805,412
<b>NON CURRENT ASSETS</b>		
Deferred Outflows of Resources		72,502
		72,502
<b>Total Non Current Assets</b>		72,502
<b>CURRENT ASSETS</b>		
Cash & Investments	( 35,453)	( 979,485)
Customer Accounts Receivable	67,959	65,678
Miscellaneous Accounts Receivable		1,070
Prepaid Expenses	22,659	10,306
Inventory		
	55,165	( 902,430)
<b>Total Current Assets</b>		
	55,165	( 902,430)
<b>TOTAL ASSETS</b>	80,407	( 24,516)
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	75,992	( 771,258)
Revenue over Expenditures	( 12,803)	( 59)
Contribution in Aid of Construction (Net)		352,922
	63,189	( 418,395)
<b>Total Equity</b>		
	63,189	( 418,395)
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	14,248	10,835
Accrued Liabilities	2,970	197,490
Other Liabilities		
	17,218	208,325
<b>Total Current Liabilities</b>		
	17,218	208,325
<b>Non-Current Liabilities:</b>		
Interdepartmental Loan Payable		185,554
		185,554
<b>Total Non-Current Liabilities</b>		
		185,554
<b>Total Liabilities</b>	17,218	393,879
<b>TOTAL LIABILITIES AND EQUITY</b>	80,407	( 24,516)

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 4 Months Ending April 30, 2018 and 2017

	2018	2017	Variance	%
<b>OPERATING REVENUES</b>				
Network Administration Fees	115,982	152,589	( 36,607)	76.0
VOIP Services		305	( 305)	.0
Misc Revenues				.0
Network and Hardware Support				.0
Data Services		1,916	( 1,916)	.0
Fiber Internet Access		39,254	( 39,254)	.0
Dial-up Internet Access		3,354	( 3,354)	.0
Wireless Internet Access		1,475	( 1,475)	.0
Network Internet Access		6,799	( 6,799)	.0
Web Site Host		2,524	( 2,524)	.0
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes		749	( 749)	.0
Forfeited Discounts		912	( 912)	.0
<b>Total Operating Revenues</b>	<b>115,982</b>	<b>209,877</b>	<b>( 93,895)</b>	<b>55.3</b>
<b>OPERATING EXPENSES</b>				
Personnel	37,930	65,937	( 28,007)	57.5
Insurance Benefits	11,102	15,062	( 3,960)	73.7
Pension & Other Benefits	5,540	12,495	( 6,955)	44.3
Contractual Services- Maintenance				.0
Contractual Services- Professional	15,306	36,490	( 21,184)	42.0
Contractual Services- Communications	46,114	46,501	( 386)	99.2
Contractual Services- Professional Development	2,115	363	1,752	582.5
Service Charges	4,849	4,819	30	100.6
Commodities - Maintenance Supplies				.0
Commodities - General Supplies	5,829	3,271	2,559	178.2
Other Expenditures		( 123)	123	.0
Depreciation		25,030	( 25,030)	.0
Transfer to Administrative Services				.0
<b>Total Operating Expenses</b>	<b>128,785</b>	<b>209,845</b>	<b>( 81,059)</b>	<b>61.4</b>
<b>Operating Income (Loss)</b>	<b>( 12,803)</b>	<b>32</b>	<b>( 12,836)</b>	<b>( 39,406.7)</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>( 12,803)</b>	<b>( 59)</b>	<b>( 12,744)</b>	<b>( 21,587.0)</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 4 Months Ending April 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>75,992</u>	<u>( 771,258)</u>	<u>847,250</u>	<u>9.9</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>63,189</u></u>	<u><u>( 771,317)</u></u>	<u><u>834,506</u></u>	<u><u>6.2</u></u>