

**CITY OF ROCHELLE  
GENERAL FUND BUDGET SUMMARY  
FOR THE 5 MONTHS ENDING MAY 31 2018**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	0	1,951,035	1,951,035	0
Licenses and Permits	60,718	261,535	569,500	307,965	45.92
Intergovernmental Revenue	377,003	1,635,569	3,441,174	1,805,605	47.53
Fines, Forfeitures & Penalties	5,898	47,277	100,000	52,723	47.28
Public Charges for Services	86,177	408,408	873,230	464,822	46.77
Other Fees	5,828	38,871	22,500	(16,371)	172.76
Miscellaneous Revenues	12,707	71,639	122,400	50,761	58.53
Other Financing Sources	204,775	1,032,874	2,457,298	1,424,424	42.03
<b>Total Revenues</b>	<b>753,105</b>	<b>3,496,175</b>	<b>9,537,137</b>	<b>6,040,962</b>	<b>36.66</b>
 <b>OPERATING EXPENSES</b>					
Mayor and City Council	1,954	10,773	40,150	29,377	26.83
City Manager	11,496	56,499	153,235	96,736	36.87
City Attorney	6,568	46,744	110,000	63,256	42.49
City Clerk	9,475	48,720	145,130	96,410	33.57
Police Department	196,358	967,524	3,212,615	2,245,091	30.12
Fire Department	142,025	650,866	2,250,868	1,600,002	28.92
Community Development	62,315	235,116	683,017	447,901	34.42
Engineering	23,917	124,118	297,002	172,884	41.79
Street Division	121,853	620,200	1,684,699	1,064,499	36.81
Cemetery Division	3,091	14,786	98,766	83,980	14.97
Municipal Building	66,270	287,919	777,584	489,665	37.03
Economic Development	2,828	5,997	14,500	8,503	41.36
<b>Total Expenses</b>	<b>648,152</b>	<b>3,069,261</b>	<b>9,467,566</b>	<b>6,398,305</b>	<b>32.42</b>
 <b>Revenue over Expenses</b>	 <b>104,953</b>	 <b>426,914</b>	 <b>69,571</b>	 <b>(357,343)</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 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	1,825.00	1,900.00	25,000.00	( 23,100.00)	7.6
01-11-32500	29,918.72	61,178.80	125,000.00	( 63,821.20)	48.9
01-11-32510	25,522.13	117,438.46	315,000.00	( 197,561.54)	37.3
01-11-32600	1,781.38	1,811.38	2,000.00	( 188.62)	90.6
01-11-33100	1,670.32	77,306.83	100,000.00	( 22,693.17)	77.3
01-11-33500	.00	1,900.00	2,500.00	( 600.00)	76.0
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>60,717.55</b>	<b>281,535.47</b>	<b>569,500.00</b>	<b>( 307,964.53)</b>	<b>45.9</b>
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	131,308.01	443,611.09	856,873.00	( 413,261.91)	51.8
01-11-34200	46,932.69	140,622.55	149,179.00	( 8,556.45)	94.3
01-11-34300	13,944.97	58,389.48	125,000.00	( 66,610.52)	46.7
01-11-34400	152,243.69	818,281.52	1,900,000.00	( 1,081,718.48)	43.1
01-11-34450	18,754.61	112,761.39	236,478.00	( 123,716.61)	47.7
01-11-34762	13,818.64	61,903.39	173,644.00	( 111,740.61)	35.7
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>377,002.61</b>	<b>1,635,569.42</b>	<b>3,441,174.00</b>	<b>( 1,805,604.58)</b>	<b>47.5</b>
<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100	5,898.35	47,277.33	100,000.00	( 52,722.67)	47.3
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>5,898.35</b>	<b>47,277.33</b>	<b>100,000.00</b>	<b>( 52,722.67)</b>	<b>47.3</b>
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	36,595.35	174,003.59	375,000.00	( 200,996.41)	46.4
01-11-36700	9,005.11	32,039.84	75,000.00	( 42,960.16)	42.7
01-11-36800	7,424.58	36,257.90	88,230.00	( 51,972.10)	41.1
01-11-36900	21,751.68	107,531.77	205,000.00	( 97,468.23)	52.5
01-11-39960	11,400.00	58,575.00	130,000.00	( 71,425.00)	45.1
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>86,176.72</b>	<b>408,408.10</b>	<b>873,230.00</b>	<b>( 464,821.90)</b>	<b>46.8</b>
<u>OTHER FEES</u>					

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	3,100.00	14,550.00	20,000.00	( 5,450.00)	72.8
01-11-37650 GRAVE OPENING WINTER FEE	00	300.00	500.00	( 200.00)	60.0
01-11-37901 REIMBURSED DEVELOPER FEES	2,728.29	23,717.59	00	23,717.59	0
01-11-37910 BUILDING AND ZONING FEES	00	303.15	2,000.00	( 1,696.85)	15.2
<b>TOTAL OTHER FEES</b>	<b>5,828.29</b>	<b>38,870.74</b>	<b>22,500.00</b>	<b>16,370.74</b>	<b>172.8</b>
 <u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	5,252.02	19,790.52	25,000.00	( 5,209.48)	79.2
01-11-38200 RENTAL INCOME	600.00	6,600.00	14,400.00	( 7,800.00)	45.8
01-11-38700 LOT SALES	1,300.00	8,400.00	15,000.00	( 6,600.00)	56.0
01-11-38800 CEMETERY RECEIPTS	100.00	470.00	3,000.00	( 2,530.00)	15.7
01-11-38900 MISCELLANEOUS	5,455.00	36,378.83	65,000.00	( 28,621.17)	56.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>12,707.02</b>	<b>71,639.35</b>	<b>122,400.00</b>	<b>( 50,760.65)</b>	<b>58.5</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	823,761.25	1,977,027.00	( 1,153,265.75)	41.7
01-11-39920 TRANSFER FROM WATER	10,772.67	53,863.35	129,272.00	( 75,408.65)	41.7
01-11-39930 TRANSF FROM WATER RECLAMATION	12,499.92	62,499.60	149,999.00	( 87,499.40)	41.7
01-11-39945 RAILROAD FUND TRANSFER	5,000.00	25,000.00	60,000.00	( 35,000.00)	41.7
01-11-39946 SALES TAX FUND TRANSFER	9,916.67	49,583.35	119,000.00	( 69,416.65)	41.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	5,000.00	12,000.00	( 7,000.00)	41.7
01-11-39950 SOLID WASTE TRANSFER	833.33	4,166.65	10,000.00	( 5,833.35)	41.7
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>204,774.84</b>	<b>1,032,874.20</b>	<b>2,457,298.00</b>	<b>( 1,424,423.80)</b>	<b>42.0</b>
 <b>TOTAL FUND REVENUE</b>	 <b>753,105.38</b>	 <b>3,496,174.63</b>	 <b>9,537,137.00</b>	 <b>( 6,040,962.37)</b>	 <b>38.7</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 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	9,712.00	25,250.00	( 15,538.00)	38.5
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	11.89	11.89	3,500.00	( 3,488.11)	3
01-12-56600-000 CONFERENCE EXPENSES	.00	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	.00	241.40	1,000.00	( 758.60)	24.1
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	( 1,000.00)	0
 TOTAL MAYOR/CITY COUNCIL	 1,954.29	 10,773.15	 40,150.00	 ( 29,376.85)	 26.8

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 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)	6,270.77	31,326.14	.00	31,326.14	.0
01-13-42200-000 SALARIES PART-TIME	.00	87.07	.00	87.07	.0
01-13-42300-000 SALARY EXPENSE-OVERTIME	.00	35.62	.00	35.62	.0
01-13-45100-000 HEALTH INSURANCE	955.22	4,298.49	11,421.00	( 7,122.51)	37.6
01-13-45200-000 LIFE INSURANCE	4.10	20.66	.00	20.66	.0
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	( 300.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	133.00	11,400.00	( 11,267.00)	1.2
01-13-55100-000 POSTAGE	1,008.50	2,265.17	6,000.00	( 3,734.83)	37.8
01-13-55300-000 PUBLISHING	.00	163.60	1,000.00	( 836.40)	16.4
01-13-55400-000 PRINTING	562.50	562.50	500.00	62.50	112.5
01-13-56100-000 DUES	.00	138.33	900.00	( 761.67)	15.4
01-13-56200-000 TRAVEL EXPENSES	34.27	858.22	6,000.00	( 5,141.78)	14.3
01-13-56300-000 TRAINING	( 100.00)	( 100.00)	3,000.00	( 3,100.00)	( 3.3)
01-13-56400-000 TUITION	50.00	50.00	.00	50.00	.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	25.95	3,042.38	3,000.00	42.38	101.4
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	( 300.00)	.0
01-13-83000-000 EQUIPMENT	.00	.00	1,000.00	( 1,000.00)	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	664.00	5,784.00	15,000.00	( 9,216.00)	38.6
<b>TOTAL CITY CLERK</b>	<b>9,475.31</b>	<b>48,720.18</b>	<b>145,130.00</b>	<b>( 96,409.82)</b>	<b>33.6</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 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	16,232.02	42,204.00	( 25,971.98)	38.5
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	60.88	200.00	( 139.12)	30.4
01-17-45100-000 HEALTH INSURANCE	643.52	2,895.84	7,394.00	( 4,498.16)	39.2
01-17-45200-000 LIFE INSURANCE	5.84	29.20	.00	29.20	.0
01-17-51100-000 MAINTENANCE (BUILDING)	700.85	6,014.42	14,000.00	( 7,985.58)	43.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	102.85	2,000.00	( 1,897.15)	5.1
01-17-52900-000 MAINTENANCE (OTHER)	301.99	1,538.45	2,000.00	( 461.55)	76.9
01-17-53800-000 JANITORIAL SERVICES	3,125.00	3,125.00	.00	3,125.00	.0
01-17-53700-000 NETWORK ADMINISTRATION	9,172.00	45,860.00	110,064.00	( 64,204.00)	41.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	353.02	3,819.68	30,000.00	( 26,180.32)	12.7
01-17-55200-000 TELEPHONE	83.92	340.03	1,500.00	( 1,159.97)	22.7
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	( 200.00)	.0
01-17-57100-000 UTILITIES	4,657.19	25,626.58	85,000.00	( 59,373.42)	30.2
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	81.00	202.50	500.00	( 297.50)	40.5
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	90.75	400.00	( 309.25)	22.7
01-17-59500-000 PROPERTY TAX	222.62	222.62	2,500.00	( 2,277.38)	8.9
01-17-61100-000 MAINTENANCE BUILDING	28.34	340.62	1,000.00	( 659.38)	34.1
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	276.00	500.00	( 224.00)	55.2
01-17-65100-000 OFFICE SUPPLIES	406.39	1,838.75	4,000.00	( 2,161.25)	46.0
01-17-65400-000 GENERAL SUPPLIES	424.53	1,776.13	4,000.00	( 2,223.87)	44.4
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	14,523.35	35,134.50	84,000.00	( 48,865.50)	41.8
01-17-99910-000 TRANSFER AMBULANCE FUND	11,916.67	59,583.35	143,000.00	( 83,416.65)	41.7
01-17-99964-000 TRANSFER ADMIN SERVICE	16,397.67	81,988.35	196,772.00	( 114,783.65)	41.7
<b>TOTAL MUNICIPAL BUILDING</b>	<b>66,270.30</b>	<b>287,918.52</b>	<b>777,584.00</b>	<b>( 489,665.48)</b>	<b>37.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 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	6,567.50	46,660.62	110,000.00	( 63,339.38)	42.4
01-18-56100-000 DUES	.00	83.33	.00	83.33	.0
TOTAL CITY ATTORNEY	<u>6,567.50</u>	<u>46,743.95</u>	<u>110,000.00</u>	<u>( 63,256.05)</u>	<u>42.5</u>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	8,832.98	43,086.20	111,500.00	( 68,413.80)	38.6
01-19-45100-000 HEALTH INSURANCE	1,592.04	7,164.18	19,035.00	( 11,870.82)	37.6
01-19-45200-000 LIFE INSURANCE	11.68	58.40	.00	58.40	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	( 2,000.00)	.0
01-19-55200-000 TELEPHONE	.00	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	301.25	920.88	8,750.00	( 7,829.12)	10.5
01-19-56200-000 TRAVEL EXPENSES	124.26	959.11	2,500.00	( 1,540.89)	38.4
01-19-56400-000 TUITION	200.00	615.50	.00	615.50	.0
01-19-56500-000 PUBLICATIONS	.00	178.07	500.00	( 321.93)	35.6
01-19-56600-000 CONFERENCE EXPENSES	.00	152.87	6,000.00	( 5,847.13)	2.6
01-19-65100-000 OFFICE SUPPLIES	.00	154.60	500.00	( 345.40)	30.9
01-19-83000-000 EQUIPMENT	.00	289.87	500.00	( 210.13)	58.0
01-19-91100-000 COMMUNITY RELATIONS	433.77	2,278.09	1,000.00	1,278.09	227.8
<b>TOTAL CITY MANAGER</b>	<b>11,495.98</b>	<b>56,499.26</b>	<b>153,235.00</b>	<b>( 96,735.74)</b>	<b>36.9</b>

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 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	95,763.38	450,655.06	1,226,099.00	( 775,443.94)	36.8

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	139,521.97	690,666.80	1,836,924.00	( 1,146,257.20)	37.6
01-21-42200-000 SALARIES - PART-TIME	2,380.63	10,747.95	31,000.00	( 20,252.05)	34.7
01-21-42300-000 SALARIES - OVERTIME	8,719.43	51,212.27	195,000.00	( 143,787.73)	26.3
01-21-42800-000 OIC - ON-CALL FTO	1,215.20	6,740.24	22,000.00	( 15,259.76)	30.6
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	113,409.93	301,309.00	( 187,899.07)	37.6
01-21-45200-000 LIFE INSURANCE	146.00	729.70	.00	729.70	.0
01-21-47100-000 UNIFORM ALLOWANCE	882.36	7,236.35	20,000.00	( 12,763.65)	36.2
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,239.49	13,585.01	40,000.00	( 26,414.99)	34.0
01-21-51300-000 MAINTENANCE - VEHICLE	4,691.69	14,593.21	30,000.00	( 15,406.79)	48.6
01-21-53400-000 MEDICAL SERVICES	25.00	170.07	1,500.00	( 1,329.93)	11.3
01-21-53700-000 DATA PROCESSING SERVICES	.00	315.95	30,000.00	( 29,684.05)	1.1
01-21-54900-000 OTHER PROFESSIONAL SERVICES	298.00	298.00	4,000.00	( 3,702.00)	7.5
01-21-55100-000 POSTAGE	.00	.00	100.00	( 100.00)	.0
01-21-55200-000 TELEPHONE	1,056.49	8,541.12	20,000.00	( 11,458.88)	42.7
01-21-55300-000 PUBLISHING	315.00	315.00	550.00	( 235.00)	57.3
01-21-55400-000 PRINTING	164.00	1,678.42	4,100.00	( 2,421.58)	40.9
01-21-56100-000 DUES	115.00	6,173.00	12,000.00	( 5,827.00)	51.4
01-21-56200-000 TRAVEL EXPENSES	.00	1,908.72	3,000.00	( 1,091.28)	63.6
01-21-56300-000 TRAINING	484.50	3,215.91	11,000.00	( 7,784.09)	29.2
01-21-57100-000 UTILITIES	119.42	546.16	1,350.00	( 803.84)	40.5
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	( 500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	1,000.00	1,600.16	1,500.00	100.16	106.7
01-21-65100-000 OFFICE SUPPLIES	653.58	2,304.22	4,500.00	( 2,195.78)	51.2
01-21-65200-000 OPERATING SUPPLIES	480.65	2,177.49	17,000.00	( 14,822.51)	12.8
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,839.69	18,621.65	40,000.00	( 21,378.35)	46.6
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	.00	( 1,112.25)	9,408.00	( 10,520.25)	( 11.8)
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	( 796.00)	.00	( 796.00)	.0
01-21-91700-000 INVESTIGATIONS	165.69	676.86	3,000.00	( 2,323.14)	22.6
01-21-91710-000 DRUG INVESTIGATIONS	2,000.00	3,117.48	5,000.00	( 1,882.52)	62.4
01-21-92400-000 DUJ	.00	7,586.85	3,000.00	4,586.85	252.9
<b>TOTAL POLICE DEPARTMENT</b>	<b>196,358.47</b>	<b>967,523.93</b>	<b>3,212,615.00</b>	<b>( 2,245,091.07)</b>	<b>30.1</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	82,429.56	407,957.06	1,103,186.00	( 695,228.94)	37.0
01-22-42200-000 SALARIES - PART-TIME	7,523.50	33,711.50	75,000.00	( 41,288.50)	45.0
01-22-42300-000 SALARY EXPENSE - OVERTIME	13,266.59	63,267.86	182,274.00	( 119,006.14)	34.7
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	464,988.00	( 464,988.00)	.0
01-22-45100-000 HEALTH INSURANCE	17,850.98	80,329.32	224,770.00	( 144,440.68)	35.7
01-22-45200-000 LIFE INSURANCE	75.92	379.60	.00	379.60	.0
01-22-47100-000 UNIFORM ALLOWANCE	61.99	1,484.38	12,000.00	( 10,515.62)	12.4
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	65.95	750.07	9,000.00	( 8,249.93)	8.3
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	2,458.78	3,799.23	12,500.00	( 8,700.77)	30.4
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	2,665.25	6,735.69	10,000.00	( 3,264.31)	67.4
01-22-53400-000 MEDICAL SERVICES	260.00	1,110.00	7,800.00	( 6,690.00)	14.2
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,598.91	15,107.56	40,000.00	( 24,892.44)	37.8
01-22-55100-000 POSTAGE	2.63	32.95	500.00	( 467.05)	6.6
01-22-55200-000 TELEPHONE	271.24	2,499.12	8,000.00	( 5,500.88)	31.2
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	87.00	528.69	2,500.00	( 1,971.31)	21.2
01-22-56300-000 TRAINING	250.00	1,899.00	6,000.00	( 4,101.00)	31.7
01-22-56400-000 TUITION REIMBURSEMENT	.00	1,061.72	2,500.00	( 1,438.28)	42.5
01-22-56500-000 PUBLICATIONS	.00	69.00	850.00	( 781.00)	8.1
01-22-57100-000 UTILITIES	855.71	4,832.14	17,000.00	( 12,167.86)	28.4
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	139.80	1,071.47	4,000.00	( 2,928.53)	26.8
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	2,491.32	2,518.11	5,000.00	( 2,481.89)	50.4
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	173.07	1,285.45	5,000.00	( 3,714.55)	25.7
01-22-65100-000 OFFICE SUPPLIES	318.41	436.77	2,500.00	( 2,063.23)	17.5
01-22-65200-000 OPERATING SUPPLIES	2,206.26	6,526.70	15,000.00	( 8,473.30)	43.5
01-22-65400-000 JANITORIAL SUPPLIES	665.09	1,466.59	4,500.00	( 3,033.41)	32.6
01-22-65500-000 AUTOMOTIVE FUEL/OIL	908.96	4,246.95	12,000.00	( 7,753.05)	35.4
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	8,000.00	( 8,000.00)	.0
01-22-84000-000 CAPITAL OUTLAY - VEHICLES	.00	3,699.60	.00	3,699.60	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	3,161.17	3,161.17	13,000.00	( 9,838.83)	24.3
01-22-91100-000 COMMUNITY RELATIONS	237.36	237.36	1,000.00	( 762.64)	23.7
TOTAL FIRE DEPARTMENT	142,025.43	650,865.58	2,250,868.00	( 1,600,002.42)	28.9

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	338,383.90	1,618,389.51	5,463,483.00	( 3,845,093.49)	29.6

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	54,720 49	270,310 86	704,100 00	( 433,789 14)	38 4
01-41-42200-000 SALARIES (PART-TIME)	00	00	8,000 00	( 8,000 00)	0
01-41-42300-000 SALARY EXPENSE-OVERTIME	1,708 37	25,738 16	60,000 00	( 34,261 84)	42 9
01-41-42600-000 SALARIES-PAGER PAY	1,132 00	9,081 00	19,500 00	( 10,419 00)	46 6
01-41-45100-000 HEALTH INSURANCE	13,074 84	60,030 81	137,799 00	( 77,768 19)	43 6
01-41-45200-000 LIFE INSURANCE	58 40	292 00	00	292 00	0
01-41-47100-000 UNIFORM ALLOWANCE	447 96	728 52	1,000 00	( 271 48)	72 9
01-41-47300-000 CLOTHING ACQUISITION	110 95	345 90	2,500 00	( 2,154 10)	13 8
01-41-51100-000 MAINTENANCE (BUILDING)	00	2,125 00	2,500 00	( 375 00)	85 0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	1,767 61	4,879 59	15,000 00	( 10,120 41)	32 5
01-41-51300-000 MAINT SERVICE-VEHICLE	518 60	9,451 99	30,000 00	( 20,548 01)	31 5
01-41-51400-000 MAINTENANCE STREET	1,588 00	1,976 00	30,000 00	( 28,024 00)	6 6
01-41-51600-000 MAINTENANCE SNOW REMOVAL	00	688 50	3,000 00	( 2,311 50)	23 0
01-41-52900-000 MAINTENANCE OTHER	255 70	11,720 60	20,000 00	( 8,279 40)	58 6
01-41-53600-000 JANITORIAL SERVICES	183 80	923 96	2,000 00	( 1,076 04)	46 2
01-41-54900-000 OTHER PROFESSIONAL SERVICES	1,310 86	4,804 05	30,000 00	( 25,195 95)	16 0
01-41-55100-000 POSTAGE	00	00	100 00	( 100 00)	0
01-41-55200-000 TELEPHONE	106 08	1,537 02	5,000 00	( 3,462 98)	30 7
01-41-55300-000 PUBLISHING	00	112 00	300 00	( 188 00)	37 3
01-41-56200-000 TRAVEL EXPENSES	865 41	1,070 03	1,200 00	( 129 97)	89 2
01-41-56300-000 TRAINING	00	2,215 00	3,500 00	( 1,285 00)	63 3
01-41-57100-000 UTILITIES	889 79	5,159 05	14,000 00	( 8,840 95)	36 9
01-41-57200-000 STREET LIGHTING	13,086 29	66,839 10	169,000 00	( 102,160 90)	39 6
01-41-59400-000 LEASE OR RENTALS	2,500 00	2,500 00	3,000 00	( 500 00)	83 3
01-41-61100-000 MAINTENANCE BUILDING	00	1,313 15	5,000 00	( 3,686 85)	26 3
01-41-61200-000 MAINTENANCE (EQUIPMENT)	680 14	3,563 18	18,500 00	( 14,936 82)	19 3
01-41-61300-000 MAINT SUPPLIES-VEHICLE	1,152 99	9,905 32	25,000 00	( 15,094 68)	39 6
01-41-61400-000 SUPPLIES STREETS	7,696 69	11,700 22	80,000 00	( 68,299 78)	19 5
01-41-61600-000 SUPPLIES SNOW REMOVAL	00	54,945 28	110,000 00	( 55,054 72)	50 0
01-41-61700-000 MAINT SUPPLIES-GROUNDS	131 85	534 04	12,000 00	( 11,465 96)	4 5
01-41-62900-000 SUPPLIES OTHER	2,106 05	5,597 39	15,000 00	( 9,402 61)	37 3
01-41-65100-000 OFFICE SUPPLIES	00	1,560 97	2,000 00	( 439 03)	78 1
01-41-65200-000 OPERATING SUPPLIES	646 50	2,223 49	8,000 00	( 5,776 51)	27 8
01-41-65300-000 SMALL TOOLS	43 92	149 88	3,200 00	( 3,050 12)	4 7
01-41-65400-000 JANITORIAL SUPPLIES	235 07	526 06	1,000 00	( 473 94)	52 6
01-41-65500-000 GASOLINE/OIL	4,146 92	21,088 50	55,000 00	( 33,913 50)	38 3
01-41-66100-000 SAFETY SUPPLIES	00	938 74	3,500 00	( 2,563 26)	26 8
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	8,327 94	21,268 44	50,000 00	( 28,731 56)	42 5
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	00	00	30,000 00	( 30,000 00)	0
01-41-89000-000 CAPITAL OUTLAY - OTHER	2,360 00	2,360 00	25,000 00	( 22,640 00)	9 4
<b>TOTAL STREET DIVISION</b>	<b>121,853 22</b>	<b>620,199 80</b>	<b>1,684,699 00</b>	<b>( 1,064,499 20)</b>	<b>36 8</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 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	20 64	00	20 64	.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	2 544 52	4 207 02	45 000 00	( 40 792 98)	9 4
01-46-55200-000 TELEPHONE	00	653 95	1 500 00	( 846 05)	43 6
01-46-57100-000 UTILITIES	142 89	894 91	3 250 00	( 2 355 09)	27 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	9 99	578 85	1 500 00	( 921 15)	38 6
01-46-65200-000 OPERATING SUPPLIES	21 97	548 41	500 00	48 41	109 7
01-46-65300-000 SMALL TOOLS	139 95	139 95	500 00	( 360 05)	28 0
01-46-65400-000 JANITORIAL SUPPLIES	.00	33 51	100 00	( 66 49)	33 5
01-46-65500-000 GASOLINE/OIL	227 91	750 43	1 200 00	( 449 57)	62 5
01-46-66100-000 SAFETY SUPPLIES	.00	.00	250 00	( 250 00)	.0
<b>TOTAL CEMETERY</b>	<b>3 091 33</b>	<b>14 785 55</b>	<b>98 766 00</b>	<b>( 83 980 45)</b>	<b>15 0</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	14,312.40	70,847.56	183,733.00	( 112,885.44)	38.6
01-48-45100-000 HEALTH INSURANCE	3,184.08	14,328.36	38,069.00	( 23,740.64)	37.6
01-48-45200-000 LIFE INSURANCE	11.68	58.40	.00	58.40	.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)	.00	876.83	750.00	126.83	116.9
01-48-53200-000 ENGINEERING SERVICE	4,989.44	28,553.49	16,000.00	12,553.49	178.5
01-48-54900-000 OTHER PROFESSIONAL SERVICES	56.50	352.10	2,800.00	( 2,447.90)	12.6
01-48-55100-000 POSTAGE	.00	.00	50.00	( 50.00)	.0
01-48-55200-000 TELEPHONE	54.78	1,016.10	3,400.00	( 2,383.90)	29.9
01-48-55300-000 PUBLISHING	.00	354.00	150.00	204.00	236.0
01-48-56100-000 DUES	99.00	486.33	1,850.00	( 1,363.67)	26.3
01-48-56200-000 TRAVEL EXPENSES	502.45	1,040.54	3,300.00	( 2,259.46)	31.5
01-48-56300-000 TRAINING	.00	280.00	2,600.00	( 2,320.00)	10.8
01-48-56500-000 PUBLICATIONS	.00	.00	250.00	( 250.00)	.0
01-48-57100-000 UTILITIES	274.53	1,858.03	5,500.00	( 3,641.97)	33.8
01-48-61200-000 SUPPLIES (EQUIPMENT)	133.46	175.43	2,700.00	( 2,524.57)	6.5
01-48-65100-000 OFFICE SUPPLIES	78.78	348.47	950.00	( 601.53)	36.7
01-48-65300-000 SMALL TOOLS	.00	369.98	500.00	( 130.02)	74.0
01-48-65400-000 JANITORIAL SUPPLIES	82.04	343.21	600.00	( 256.79)	57.2
01-48-65500-000 GASOLINE & OIL	137.94	994.50	3,400.00	( 2,405.50)	29.3
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	( 100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	1,676.00	3,200.00	( 1,524.00)	52.4
01-48-82000-000 BUILDING	.00	.00	1,500.00	( 1,500.00)	.0
01-48-83000-000 EQUIPMENT	.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>23,917.08</b>	<b>124,117.60</b>	<b>297,002.00</b>	<b>( 172,884.40)</b>	<b>41.8</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	148,861.63	759,102.95	2,080,467.00	( 1,321,364.05)	36.5

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	24,185 77	120,928 88	312,590 00	( 191,661 12)	38 7
01-44-45100-000 HEALTH INSURANCE	4,318 62	19,433 79	51,633 00	( 32,199 21)	37 6
01-44-45200-000 LIFE INSURANCE	29 20	146 00	00	146 00	0
01-44-51300-000 MAINTENANCE (VEHICLE)	527 04	558 04	1,500 00	( 941 96)	37 2
01-44-52900-000 NUISANCE ABATEMENT	97 00	97 00	4,600 00	( 4,503 00)	2 1
01-44-53400-000 MEDICAL SERVICES	00	00	100 00	( 100 00)	0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	00	2,550 00	63,000 00	( 60,450 00)	4 1
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	00	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	00	464 49	1,500 00	( 1,035 51)	31 0
01-44-55300-000 PUBLISHING	00	1,974 70	2,500 00	( 525 30)	79 0
01-44-55400-000 PRINTING	00	200 97	800 00	( 599 03)	25 1
01-44-56100-000 DUES	00	899 30	1,450 00	( 550 70)	62 0
01-44-56200-000 TRAVEL EXPENSES	2,108 01	3,328 25	3,000 00	328 25	110 9
01-44-56300-000 TRAINING	199 00	199 00	5,000 00	( 4,801 00)	4 0
01-44-56500-000 PUBLICATIONS	00	39 20	300 00	( 260 80)	13 1
01-44-56600-000 CONFERENCE EXPENSES	1,179 00	2,377 00	3,000 00	( 623 00)	79 2
01-44-57100-000 UTILITIES	158 15	531 72	1,300 00	( 768 28)	40 9
01-44-81200-000 SUPPLIES EQUIPMENT	00	00	1,000 00	( 1,000 00)	0
01-44-65100-000 OFFICE SUPPLIES	170 53	956 91	2,000 00	( 1,043 09)	47 9
01-44-65200-000 OPERATING SUPPLIES	695 18	1,155 00	600 00	555 00	192 5
01-44-65500-000 AUTOMOTIVE FUEL/OIL	96 85	450 76	1,200 00	( 749 24)	37 6
01-44-68400-000 MICROCOMPUTER SOFTWARE	00	00	5,000 00	( 5,000 00)	0
01-44-89000-000 CAPITAL OUTLAY - OTHER	00	162 44	5,000 00	( 4,837 56)	3 3
01-44-91100-000 PUBLIC RELATIONS	1,011 94	2,179 94	2,000 00	179 94	109 0
01-44-92900-000 MISCELLANEOUS CHARGES	27,539 00	27,539 00	00	27,539 00	0
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>62,315 29</b>	<b>235,116 07</b>	<b>683,017 00</b>	<b>( 447,900 93)</b>	<b>34 4</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-45200-000 LIFE INSURANCE	11 68	58 40	00	58 40	.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	3,000 00	( 3,000 00)	.0
01-61-55100-000 POSTAGE	.00	24 54	100 00	( 75 46)	24 5
01-61-55200-000 TELEPHONE	27 39	359 54	1,500 00	( 1,140 46)	24 0
01-61-56100-000 DUES	.00	920 00	750 00	170 00	122 7
01-61-56200-000 TRAVEL EXPENSES	955 59	584 48	2,500 00	( 1,915 52)	23 4
01-61-56300-000 TRAINING	1,275 00	1,275 00	1,000 00	275 00	127 5
01-61-56500-000 PUBLICATIONS	.00	.00	150 00	( 150 00)	.0
01-61-56600-000 CONFERENCE	315 00	1,310 00	1,000 00	310 00	131 0
01-61-65100-000 OFFICE SUPPLIES	243.29	583 47	1,000 00	( 416 53)	58 4
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	.00	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>2,827 95</b>	<b>5,997 10</b>	<b>14,500 00</b>	<b>( 8,502 90)</b>	<b>41 4</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	85,143.24	241,113.17	697,517.00	( 456,403.83)	34.6
TOTAL FUND EXPENDITURES	648,152.15	3,089,260.69	9,467,566.00	( 6,398,305.31)	32.4
NET REVENUE OVER EXPENDITURES	104,953.23	426,913.94	69,571.00	357,342.94	613.6

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 5 MONTHS ENDING MAY 31 2018**

	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
<b>REVENUE BY FUND</b>					
Audit	-	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	11,999	59,943	143,000	83,057	41.92
Economic Development	-	-	-	-	0
Motor Fuel Tax	22,342	103,610	2,110,000	2,006,390	4.91
Utility Tax	33,924	176,931	451,200	274,269	39.21
Travel and Tourism	23,675	80,360	243,168	162,808	33.05
Sales Tax	77,187	420,423	997,000	576,577	42.17
Lighthouse Pointe TIF	253	1,405	563,976	562,571	0.25
Foreign Fire Insurance	-	-	21,025	21,025	0
TIF	-	-	71,758	71,758	0
Overweight Truck	31	11,454	50,050	38,596	22.89
Capital Improvement	198,620	199,399	5,976,688	5,777,289	3.34
Stormwater Management	194	3,267	24,100	20,833	13.55
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	91,371	286,474	652,393	365,919	43.91
Technology Center	109,541	556,649	1,418,200	861,551	39.25
Airport	46,989	193,580	1,800,421	1,606,841	10.75
Railroad	163,104	626,872	7,919,583	7,292,711	7.92
Golf Course	40,715	136,027	372,000	235,973	36.57
Health Insurance	-	-	-	-	0
Administrative Services	52,485	262,469	629,818	367,349	41.67
<b>Total Revenues</b>	<b>872,429</b>	<b>3,118,899</b>	<b>24,139,902</b>	<b>21,021,003</b>	<b>12.92</b>

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 5 MONTHS ENDING MAY 31 2018**

	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
<b>OPERATING EXPENSES</b>					
Audit	15,000	20,250	28,000	7,750	72.32
Insurance	21,316	141,236	342,000	200,764	41.3
Illinois Municipal Retirement	16,583	91,094	216,000	124,906	42.17
Social Security	14,282	78,684	223,000	144,316	35.28
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	30,168	119,052	313,016	193,964	38.03
Sales Tax	9,917	49,583	2,192,000	2,142,417	2.26
Lighthouse Pointe TIF	2,081	43,260	371,099	327,839	11.66
Foreign Fire Insurance	-	-	30,500	30,500	0
TIF	390	1,394	15,000	13,606	9.29
Overweight Truck	1,400	5,475	93,600	88,125	5.85
Capital Improvement	14,812	201,877	5,876,938	5,675,061	3.44
Stormwater Management	2,500	2,500	19,500	17,000	12.82
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	34,715	131,510	371,373	239,863	35.41
Technology Center	78,857	354,465	744,645	390,180	47.6
Airport	74,156	148,506	1,807,778	1,659,272	8.21
Railroad	256,506	487,585	8,614,539	8,126,954	5.66
Golf Course	8,852	47,298	140,432	93,134	33.68
Health Insurance	-	-	-	-	0
Administrative Services	42,096	222,411	618,449	396,038	35.96
<b>Total Expenses</b>	<b>623,628</b>	<b>2,146,181</b>	<b>25,622,869</b>	<b>23,476,688</b>	<b>8.38</b>
<b>Revenue over Expenses</b>	<b>248,801</b>	<b>972,718</b>	<b>(1,482,967)</b>	<b>(2,455,685)</b>	

# ROCHELLE MUNICIPAL UTILITIES

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

	May 31, 2018	May 31, 2017
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	28,512,792	25,935,519
Less: Accumulated Depreciation	( 8,122,982)	( 7,596,320)
<b>Net Plant in Service</b>	<b>20,389,810</b>	<b>18,339,199</b>
<b>CURRENT ASSETS</b>		
Cash & Investments	5,017,547	3,677,013
Customer Accounts Receivable	995,947	303,255
Other Accounts Receivable	82,822	72,096
Inventory		
Prepaid Expenses	8,882	12,545
<b>Total Current Assets</b>	<b>6,105,198</b>	<b>4,064,908</b>
<b>RESTRICTED ASSETS</b>	<b>95,795</b>	
<b>OTHER DEBITS</b>		
Unamortized Loss		
Deferred Outflows of Resources	121,995	83,487
<b>Total Other Debits</b>	<b>121,995</b>	<b>83,487</b>
<b>TOTAL ASSETS</b>	<b>26,712,797</b>	<b>22,487,594</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	19,431,984	18,975,190
Contribution in Aid of Construction (Net)	188,051	183,688
<b>Total Equity</b>	<b>19,620,035</b>	<b>19,158,878</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	364,853	93,890
Accrued Liabilities	231,544	224,826
<b>Total Current Liabilities</b>	<b>596,397</b>	<b>318,716</b>
<b>Non-Current Liabilities</b>		
Note Payable - Associated Company		
Other Non-Current Liabilities	6,496,366	3,010,000
<b>Total Non-Current Liabilities</b>	<b>6,496,366</b>	<b>3,010,000</b>
<b>Total Liabilities</b>	<b>7,092,762</b>	<b>3,328,716</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>26,712,797</b>	<b>22,487,594</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 5 Months Ending May 31, 2018 and 2017

	2018	2017	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	384,154	367,004	17,150	104.7
Commercial Sales	279,904	275,503	4,401	101.6
Industrial Sales	363,999	315,138	48,861	115.5
Interdepartmental Sales				.0
Other Operating Revenues	54,193	50,608	3,585	107.1
<b>Total Operating Revenues</b>	<b>1,082,250</b>	<b>1,008,253</b>	<b>73,997</b>	<b>107.3</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	186,151	115,071	71,080	161.8
Source of Supply - Maintenance	30,921	11,105	19,815	278.4
Water Treatment - Operations	57,619	67,425	( 9,806)	85.5
Water Treatment - Maintenance	13,855	29,695	( 15,841)	46.7
Distribution - Operations	53,953	36,417	17,536	148.2
Distribution - Maintenance	59,150	76,995	( 17,845)	76.8
Customer Accounts	56,857	52,797	4,060	107.7
Administrative and General	123,397	78,443	44,954	157.3
Depreciation	214,780	203,590	11,190	105.5
Indirect Transfers to Municipality				.0
<b>Total Operating Expenses</b>	<b>796,682</b>	<b>671,539</b>	<b>125,143</b>	<b>118.6</b>
<b>Operating Income (Loss)</b>	<b>285,569</b>	<b>336,715</b>	<b>( 51,146)</b>	<b>84.8</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	2,352	630	1,722	373.3
Investment Income	18,577	1,018	17,559	1,825.8
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	( 399)	( 359)	( 39)	( 110.9)
Interest Expense	( 33,457)	( 21)	( 33,437)	(161,630.0)
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 12,927)</b>	<b>1,267</b>	<b>( 14,195)</b>	<b>( 1,019.9)</b>
<b>Net Income Before Amortizations</b>	<b>272,641</b>	<b>337,982</b>	<b>( 65,341)</b>	<b>80.7</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>272,641</b>	<b>337,982</b>	<b>( 65,341)</b>	<b>80.7</b>
Operating Transfers In (Out)	( 53,863)	( 44,733)	( 9,131)	( 120.4)
Interfund Transfer WWR Loan Forgiveness				.0
<b>Increase (Decrease) in Retained Earnings</b>	<b>218,778</b>	<b>293,250</b>	<b>( 74,472)</b>	<b>74.6</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>19,437,158</b>	<b>18,975,190</b>	<b>461,968</b>	<b>102.4</b>

ROCHELLE MUNICIPAL UTILITIES

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

	May 31, 2018	May 31, 2017
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	41,643,562	41,252,140
Less Accumulated Depreciation	( 23,613,475)	( 22,509,085)
Net Plant in Service	18,030,086	18,743,054
<b>CURRENT ASSETS</b>		
Cash & Investments	3,298,204	2,088,260
Customer Accounts Receivable	594,615	731,041
Other Accounts Receivable	110,093	97,392
Inventory	3,480	3,480
Prepaid Expenses	19,951	31,783
Total Current Assets	4,026,343	2,951,955
<b>RESTRICTED FUNDS</b>	389,079	481,321
<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>22,769,759</b>	<b>22,398,230</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	14,742,089	14,291,873
Contribution in Aid of Construction (Net)	6,980,360	6,968,765
Total Equity	21,722,429	21,260,438
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	140,752	83,298
Accrued Liabilities	593,489	589,886
Total Current Liabilities	734,241	673,184
<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	1,047,330	1,137,792
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>22,769,759</b>	<b>22,398,230</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 5 Months Ending May 31, 2018 and 2017

	2018	2017	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	484,813	486,431	( 1,618)	99.7
Commercial Sales	441,318	480,304	( 38,986)	91.9
Industrial Sales	415,369	409,703	5,667	101.4
Interdepartmental Sales				.0
Other Operating Revenues	50,584	48,535	2,049	104.2
<b>Total Operating Revenues</b>	<b>1,392,085</b>	<b>1,424,972</b>	<b>( 32,888)</b>	<b>97.7</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	37,415	47,873	( 10,458)	78.2
Collection - Maintenance	25,468	38,416	( 12,948)	66.3
Pumping - Operations	3,573	201	3,372	1,778.3
Pumping - Maintenance	5,488	4,954	534	110.8
Treatment and Disposal - Operations	426,515	391,891	34,624	108.8
Treatment and Disposal - Maintenance	89,972	70,884	19,089	126.9
Customer Accounts	59,919	58,052	1,867	103.2
Administrative and General	111,916	64,622	47,294	173.2
Depreciation	443,832	405,611	38,221	109.4
<b>Total Operating Expenses</b>	<b>1,204,097</b>	<b>1,082,503</b>	<b>121,594</b>	<b>111.2</b>
<b>Operating Income (Loss)</b>	<b>187,988</b>	<b>342,469</b>	<b>( 154,482)</b>	<b>54.9</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	13,142	3,050	10,092	430.9
Non Utility Income	11,392		11,392	.0
Merchandising, Jobbing & Contract Income	2,264	2,946	( 682)	76.9
Merchandising, Jobbing & Contract Expense	( 368)	( 776)	409	( 47.4)
Amortization Expense				.0
Interest Expense	( 3,595)	( 5,145)	1,550	( 89.9)
<b>Total Non-Operating Revenue (Expense)</b>	<b>22,837</b>	<b>75</b>	<b>22,762</b>	<b>30,595.7</b>
<b>Net Income Before Amortizations</b>	<b>210,824</b>	<b>342,544</b>	<b>( 131,720)</b>	<b>61.6</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>210,824</b>	<b>342,544</b>	<b>( 131,720)</b>	<b>61.6</b>
Operating Transfers In (Out)	( 62,500)	( 51,243)	( 11,257)	( 122.0)
Interfund transfer W/WR loan forgiveness				.0
<b>Increase (Decrease) in Retained Earnings</b>	<b>148,325</b>	<b>291,301</b>	<b>( 142,976)</b>	<b>50.9</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>14,596,395</b>	<b>14,000,372</b>	<b>596,023</b>	<b>104.3</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>14,744,719</b>	<b>14,291,673</b>	<b>453,046</b>	<b>103.2</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND

May 31, 2018 and 2017

	May 31, 2018	May 31, 2017
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	90,421,584	86,396,088
Less: Accumulated Depreciation	( 47,840,896)	( 44,981,779)
Net Plant in Service	42,580,688	41,414,309
<b>CURRENT ASSETS</b>		
Cash & Investments	6,796,755	6,787,035
Customer Accounts Receivable	4,554,939	4,751,260
Other Accounts Receivable		
Inventory	1,534,329	1,729,350
Prepaid Expenses	97,223	270,632
Total Current Assets	12,983,246	13,538,278
<b>RESTRICTED ASSETS</b>		
	7,598,947	7,100,806
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	1,442,432	1,657,260
Deferred Outflows of Resources	956,698	654,716
Other Deferred Debits	197,292	212,089
Interdepartmental Loan Receivable	437,855	487,244
Total Non-Current Assets	3,034,277	3,011,309
<b>TOTAL ASSETS</b>	66,197,158	65,064,702
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	46,590,074	45,062,998
Total Equity	46,590,074	45,062,998
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	2,442,574	2,432,556
Accrued Liabilities	1,761,667	1,775,772
Total Current Liabilities	4,204,241	4,208,328
<b>Non-Current Liabilities</b>		
Bonds Payable	15,378,213	15,540,444
Other Non-Current Liabilities	24,630	252,931
Total Non-Current Liabilities	15,402,844	15,793,376
Total Liabilities	19,607,084	20,001,704
<b>TOTAL LIABILITIES AND EQUITY</b>	66,197,158	65,064,702

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 5 Months Ending May 31, 2018 and 2017

	2018	2017	Variance	%
<b>OPERATING REVENUES</b>				
Residential	2,432,478	2,313,565	118,912	105.1
Small General Service	2,253,899	2,281,421	( 27,521)	98.8
Large General Service	9,952,504	9,963,393	( 10,889)	99.9
Public Street Lighting	64,928	66,252	( 1,324)	98.0
Interdepartmental	256,038	223,184	32,854	114.7
Forfeited Discounts	128,380	115,218	13,162	111.4
Other Operating Revenues	1,093,358	866,492	226,866	126.2
<b>Total Operating Revenues</b>	<b>16,181,584</b>	<b>15,829,525</b>	<b>352,060</b>	<b>102.2</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	9,432,547	9,297,162	135,385	101.5
Generation - Operation	184,506	198,529	( 14,024)	92.9
Generation - Maintenance	331,338	759,465	( 428,128)	43.6
Transmission - Operation	597,949	604,312	( 6,363)	99.0
Distribution - Operation	713,523	696,830	16,693	102.4
Distribution - Maintenance	290,638	293,269	( 2,630)	99.1
Depreciation	1,137,761	1,150,255	( 12,493)	98.9
Taxes Other Than Income Taxes	63,582	67,363	( 3,780)	94.4
Customer Accounts	142,741	104,343	38,397	136.8
Administrative & General	1,008,895	1,174,829	( 165,933)	85.9
Indirect Transfers to Municipality				.0
<b>Total Operating Expenses</b>	<b>13,903,480</b>	<b>14,346,356</b>	<b>( 442,876)</b>	<b>96.9</b>
<b>Operating Income (Loss)</b>	<b>2,278,104</b>	<b>1,483,168</b>	<b>794,936</b>	<b>153.6</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	61,101	15,084	46,017	405.1
Merchandising, Jobbing & Contract Income		( 1,559)	1,559	.0
Merchandising, Jobbing & Contract Expense	( 3,957)	( 8,478)	4,521	( 46.7)
Amortization Expense	27,327	27,327		100.0
Interest Expense	( 253,429)	( 259,230)	5,801	( 97.8)
Non-Operating Revenue (Expense)	936	6,561	( 5,625)	14.3
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 168,022)</b>	<b>( 220,295)</b>	<b>52,273</b>	<b>( 76.3)</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>2,110,082</b>	<b>1,262,873</b>	<b>847,209</b>	<b>167.1</b>
<b>Operating Transfers In (Out)</b>	<b>( 823,761)</b>	<b>( 792,696)</b>	<b>( 31,065)</b>	<b>( 103.9)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>1,286,321</b>	<b>470,177</b>	<b>816,143</b>	<b>273.6</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>46,590,959</b>	<b>45,066,090</b>	<b>1,524,869</b>	<b>103.4</b>

# ROCHELLE MUNICIPAL UTILITIES

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

	May 31, 2018	May 31, 2017
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	25,578	3,738,417
Tech Center Building		428
Less Accumulated Depreciation		( 2,938,268)
	25,578	800,577
<b>NON CURRENT ASSETS</b>		
Deferred Outflows of Resources		72,502
		72,502
<b>Total Non Current Assets</b>		<b>72,502</b>
<b>CURRENT ASSETS</b>		
Cash & Investments	( 41,425)	( 971,843)
Customer Accounts Receivable	67,915	65,650
Miscellaneous Accounts Receivable		
Prepaid Expenses	22,659	10,306
Inventory		
	49,149	( 895,888)
<b>Total Current Assets</b>	<b>49,149</b>	<b>( 895,888)</b>
<b>TOTAL ASSETS</b>	<b>74,727</b>	<b>( 22,809)</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	75,992	( 771,258)
Revenue over Expenditures	( 19,909)	( 1,384)
Contribution in Aid of Construction (Net)		352,922
	56,083	( 419,720)
<b>Total Equity</b>	<b>56,083</b>	<b>( 419,720)</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	15,674	13,867
Accrued Liabilities	2,970	197,490
Other Liabilities		
	18,644	211,357
<b>Total Current Liabilities</b>	<b>18,644</b>	<b>211,357</b>
<b>Non-Current Liabilities</b>		
Interdepartmental Loan Payable		185,554
		185,554
<b>Total Non-Current Liabilities</b>		<b>185,554</b>
<b>Total Liabilities</b>	<b>18,644</b>	<b>396,911</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>74,727</b>	<b>( 22,809)</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 5 Months Ending May 31, 2018 and 2017

	2018	2017	Variance	%
<b>OPERATING REVENUES</b>				
Network Administration Fees	144,978	190,736	( 45,758)	76.0
VOIP Services		386	( 386)	.0
Misc Revenues				.0
Network and Hardware Support				.0
Data Services		2,395	( 2,395)	.0
Fiber Internet Access		49,329	( 49,329)	.0
Dial-up Internet Access		4,325	( 4,325)	.0
Wireless Internet Access		2,166	( 2,166)	.0
Network Internet Access		8,498	( 8,498)	.0
Web Site Host		2,832	( 2,832)	.0
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes		923	( 923)	.0
Forfeited Discounts		1,186	( 1,186)	.0
<b>Total Operating Revenues</b>	<b>144,978</b>	<b>262,777</b>	<b>( 117,800)</b>	<b>55.2</b>
<b>OPERATING EXPENSES</b>				
Personnel	47,333	82,624	( 35,290)	57.3
Insurance Benefits	14,232	18,653	( 4,422)	76.3
Pension & Other Benefits	7,229	15,657	( 8,427)	46.2
Contractual Services- Maintenance				.0
Contractual Services- Professional	18,832	45,108	( 26,276)	41.8
Contractual Services- Communications	57,076	56,847	230	100.4
Contractual Services- Professional Development	2,115	1,340	775	157.8
Service Charges	6,029	6,116	( 87)	98.6
Commodities - Maintenance Supplies		26	( 26)	.0
Commodities - General Supplies	12,040	6,533	5,507	184.3
Other Expenditures	( 123)		123	.0
Depreciation		31,288	( 31,288)	.0
Transfer to Administrative Services				.0
<b>Total Operating Expenses</b>	<b>164,887</b>	<b>264,070</b>	<b>( 99,183)</b>	<b>62.4</b>
<b>Operating Income (Loss)</b>	<b>( 19,909)</b>	<b>( 1,292)</b>	<b>( 18,617)</b>	<b>( 1,540.5)</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>( 19,909)</b>	<b>( 1,384)</b>	<b>( 18,525)</b>	<b>( 1,438.3)</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 5 Months Ending May 31, 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>56,083</u></u>	<u><u>( 772,642)</u></u>	<u><u>828,725</u></u>	<u><u>7.3</u></u>