

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 10 MONTHS ENDING OCTOBER 31 2018**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	20,483	1,914,579	1,951,035	36,456	98.13
Licenses and Permits	63,488	505,079	569,500	64,421	88.69
Intergovernmental Revenue	332,155	3,109,830	3,441,174	331,344	90.37
Fines, Forfeitures & Penalties	15,843	85,958	100,000	14,042	85.96
Public Charges for Services	49,586	781,525	873,230	91,705	89.5
Other Fees	26,209	126,080	22,500	(103,580)	560.36
Miscellaneous Revenues	11,444	119,689	122,400	2,711	97.78
Other Financing Sources	204,775	2,061,275	2,457,298	396,023	83.88
Total Revenues	723,983	8,704,016	9,537,137	833,121	91.26
 OPERATING EXPENSES					
Mayor and City Council	1,964	24,624	40,150	15,526	61.33
City Manager	12,125	123,997	153,235	29,238	80.92
City Attorney	8,249	90,926	110,000	19,074	82.66
City Clerk	4,649	84,691	145,130	60,439	58.36
Police Department	218,730	2,604,807	3,212,615	607,808	81.08
Fire Department	180,115	1,904,803	2,250,868	346,065	84.63
Community Development	40,837	436,973	683,017	246,044	63.98
Engineering	45,558	305,041	297,002	(8,039)	102.71
Street Division	109,212	1,221,073	1,684,699	463,626	72.48
Cemetery Division	6,509	47,056	98,766	51,710	47.64
Municipal Building	70,108	636,138	777,584	141,446	81.81
Economic Development	729	8,726	14,500	5,774	60.18
Total Expenses	698,784	7,488,854	9,467,566	1,978,712	79.1
 Revenue over Expenses	 25,199	 1,215,163	 69,571	 (1,145,592)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	16,747.92	923,193.04	942,933.00	(19,739.96)	97.9
01-11-31110	.27	439,385.11	457,105.00	(17,719.89)	96.1
01-11-31120	.23	366,238.80	380,997.00	(14,758.20)	96.1
01-11-31500	3,734.79	185,762.24	170,000.00	15,762.24	109.3
TOTAL TAXES	20,483.21	1,914,579.19	1,951,035.00	(36,455.81)	98.1
<u>LICENSES & PERMITS</u>					
01-11-32100	7,600.00	32,775.00	25,000.00	7,775.00	131.1
01-11-32500	30,101.96	121,629.35	125,000.00	(3,370.65)	97.3
01-11-32510	25,277.51	242,552.99	315,000.00	(72,447.01)	77.0
01-11-32600	.00	1,811.38	2,000.00	(188.62)	90.6
01-11-32900	.00	260.00	.00	260.00	.0
01-11-33100	508.23	104,175.35	100,000.00	4,175.35	104.2
01-11-33500	.00	1,875.00	2,500.00	(625.00)	75.0
TOTAL LICENSES & PERMITS	63,487.70	505,079.07	569,500.00	(64,420.93)	88.7
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	91,321.95	796,574.81	856,873.00	(60,298.19)	93.0
01-11-34200	33,095.08	174,697.89	149,179.00	25,518.89	117.1
01-11-34300	11,756.69	117,225.57	125,000.00	(7,774.43)	93.8
01-11-34400	173,587.73	1,695,771.08	1,900,000.00	(204,228.92)	89.3
01-11-34450	22,393.56	222,210.55	236,478.00	(14,267.45)	94.0
01-11-34762	.00	103,350.52	173,644.00	(70,293.48)	59.5
TOTAL INTERGOVERNMENTAL REVENUES	332,155.01	3,109,830.42	3,441,174.00	(331,343.58)	90.4
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	15,843.23	85,957.62	100,000.00	(14,042.38)	86.0
TOTAL FINES, FORFEITURES & PENALTIES	15,843.23	85,957.62	100,000.00	(14,042.38)	86.0
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	13,150.28	366,618.52	375,000.00	(8,381.48)	97.8
01-11-36700	1,927.00	49,384.34	75,000.00	(25,615.66)	65.9
01-11-36800	7,424.58	73,380.80	88,230.00	(14,849.20)	83.2
01-11-36900	18,533.90	183,066.81	205,000.00	(21,933.19)	89.3
01-11-39960	8,550.00	109,075.00	130,000.00	(20,925.00)	83.9
TOTAL PUBLIC CHARGES FOR SERVICES	49,585.76	781,525.47	873,230.00	(91,704.53)	89.5
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	350.00	22,800.00	20,000.00	2,800.00	114.0
01-11-37650 GRAVE OPENING WINTER FEE	.00	300.00	500.00	(200.00)	60.0
01-11-37901 REIMBURSED DEVELOPER FEES	25,858.71	99,927.25	.00	99,927.25	.0
01-11-37910 BUILDING AND ZONING FEES	.00	3,053.15	2,000.00	1,053.15	152.7
TOTAL OTHER FEES	26,208.71	126,080.40	22,500.00	103,580.40	560.4
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	3,910.63	35,238.85	25,000.00	10,238.85	141.0
01-11-38200 RENTAL INCOME	.00	9,635.00	14,400.00	(4,765.00)	66.9
01-11-38700 LOT SALES	1,950.00	14,250.00	15,000.00	(750.00)	95.0
01-11-38800 CEMETERY RECEIPTS	500.00	1,670.00	3,000.00	(1,330.00)	55.7
01-11-38900 MISCELLANEOUS	5,083.51	58,894.91	65,000.00	(6,105.09)	90.6
TOTAL MISCELLANEOUS REVENUE	11,444.14	119,688.76	122,400.00	(2,711.24)	97.8
OTHER FINANCING SOURCES					
01-11-39200 PROCEEDS-FIXED ASSET SALES	.00	13,527.00	.00	13,527.00	.0
01-11-39910 TRANSFER FROM ELECTRIC	164,752.25	1,647,522.50	1,977,027.00	(329,504.50)	83.3
01-11-39920 TRANSFER FROM WATER	10,772.67	107,726.70	129,272.00	(21,545.30)	83.3
01-11-39930 TRANSFER FROM WATER RECLAMATION	12,499.92	124,999.20	149,999.00	(24,999.80)	83.3
01-11-39945 RAILROAD FUND TRANSFER	5,000.00	50,000.00	60,000.00	(10,000.00)	83.3
01-11-39946 SALES TAX FUND TRANSFER	9,916.67	99,166.70	119,000.00	(19,833.30)	83.3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	10,000.00	12,000.00	(2,000.00)	83.3
01-11-39950 SOLID WASTE TRANSFER	833.33	8,333.30	10,000.00	(1,666.70)	83.3
TOTAL OTHER FINANCING SOURCES	204,774.84	2,061,275.40	2,457,298.00	(396,022.60)	83.9
TOTAL FUND REVENUE	723,982.60	8,704,016.33	9,537,137.00	(833,120.67)	91.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 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	20,395.20	25,250.00	(4,854.80)	80.8
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
01-12-58100-000 DUES	.00	583.33	1,200.00	(616.67)	48.6
01-12-56200-000 TRAVEL EXPENSES	21.80	149.56	3,500.00	(3,350.44)	4.3
01-12-56600-000 CONFERENCE EXPENSES	.00	2,654.53	5,000.00	(2,345.47)	53.1
01-12-65100-000 OFFICE SUPPLIES	.00	599.73	900.00	(300.27)	66.6
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	241.40	1,000.00	(758.60)	24.1
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	(1,000.00)	.0
TOTAL MAYOR/CITY COUNCIL	1,964.20	24,623.75	40,150.00	(15,526.25)	61.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	.00	.00	81,509.00	(81,509.00)	.0
01-13-42100-000 SALARIES (FULL-TIME)	2,916.80	55,116.79	.00	55,116.79	.0
01-13-42200-000 SALARIES-PART-TIME	.00	87.07	.00	87.07	.0
01-13-42300-000 SALARY EXPENSE-OVERTIME	27.35	350.11	.00	350.11	.0
01-13-45100-000 HEALTH INSURANCE	.00	5,253.71	11,421.00	(6,167.29)	46.0
01-13-45200-000 LIFE INSURANCE	.00	28.86	.00	28.86	.0
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	(300.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	1,059.76	11,400.00	(10,340.24)	9.3
01-13-55100-000 POSTAGE	.00	5,978.45	6,000.00	(21.55)	99.6
01-13-55300-000 PUBLISHING	.00	163.60	1,000.00	(836.40)	16.4
01-13-55400-000 PRINTING	.00	562.50	500.00	62.50	112.5
01-13-56100-000 DUES	.00	508.33	900.00	(391.67)	56.5
01-13-56200-000 TRAVEL EXPENSES	257.01	1,092.84	6,000.00	(4,907.16)	18.2
01-13-56300-000 TRAINING	195.00	230.00	3,000.00	(2,770.00)	7.7
01-13-56400-000 TUITION	.00	50.00	.00	50.00	.0
01-13-56500-000 PUBLICATIONS	.00	112.00	300.00	(188.00)	37.3
01-13-56600-000 CONFERENCE	.00	.00	3,500.00	(3,500.00)	.0
01-13-65100-000 OFFICE SUPPLIES	24.50	3,216.85	3,000.00	216.85	107.2
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	1,228.00	10,880.00	15,000.00	(4,120.00)	72.5
TOTAL CITY CLERK	4,648.66	84,690.87	145,130.00	(60,439.13)	58.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	.00	23,617.58	42,204.00	(18,586.42)	56.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	60.88	200.00	(139.12)	30.4
01-17-45100-000 HEALTH INSURANCE	.00	3,539.36	7,394.00	(3,854.64)	47.9
01-17-45200-000 LIFE INSURANCE	.00	40.88	.00	40.88	.0
01-17-51100-000 MAINTENANCE (BUILDING)	1,985.00	16,834.86	14,000.00	2,834.86	120.3
01-17-51700-000 MAINTENANCE (GROUNDS)	19.99	3,105.79	2,000.00	1,105.79	155.3
01-17-52900-000 MAINTENANCE (OTHER)	221.59	2,437.70	2,000.00	437.70	121.9
01-17-53600-000 JANITORIAL SERVICES	2,875.00	15,975.00	.00	15,975.00	.0
01-17-53700-000 NETWORK ADMINISTRATION	9,172.00	91,720.00	110,064.00	(18,344.00)	83.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	1,157.45	23,133.32	30,000.00	(6,866.68)	77.1
01-17-55200-000 TELEPHONE	4.07	520.48	1,500.00	(979.52)	34.7
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-17-57100-000 UTILITIES	7,465.31	72,020.86	85,000.00	(12,979.14)	84.7
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	405.00	500.00	(95.00)	81.0
01-17-57900-000 OTHER CONTRACTUAL SERVICES	(72.49)	18.26	400.00	(381.74)	4.6
01-17-59500-000 PROPERTY TAX	(72.48)	150.14	2,500.00	(2,349.86)	6.0
01-17-61100-000 MAINTENANCE BUILDING	84.83	606.79	1,000.00	(393.21)	60.7
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	276.00	500.00	(224.00)	55.2
01-17-65100-000 OFFICE SUPPLIES	83.88	3,873.49	4,000.00	(126.51)	96.8
01-17-65400-000 GENERAL SUPPLIES	755.00	4,783.16	4,000.00	783.16	119.6
01-17-82000-000 BUILDING	1,596.00	1,596.00	15,000.00	(13,404.00)	10.6
01-17-83000-000 EQUIPMENT	.00	.00	350.00	(350.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	4,793.00	5,000.00	(207.00)	95.9
01-17-91100-000 COMMUNITY RELATIONS	200.00	16,500.46	26,000.00	(9,499.54)	63.5
01-17-91400-000 SALES TAX REBATE	16,277.67	66,985.14	84,000.00	(17,014.86)	79.7
01-17-99910-000 TRANSFER AMBULANCE FUND	11,916.67	119,166.70	143,000.00	(23,833.30)	83.3
01-17-99964-000 TRANSFER ADMIN SERVICE	16,397.67	163,976.70	196,772.00	(32,795.30)	83.3
TOTAL MUNICIPAL BUILDING	70,107.66	636,137.55	777,584.00	(141,446.45)	81.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	8,249.00	90,842.62	110,000.00	(19,157.38)	82.6
01-18-56100-000	DUES	.00	83.33	.00	83.33	.0
TOTAL CITY ATTORNEY		<u>8,249.00</u>	<u>90,925.95</u>	<u>110,000.00</u>	<u>(19,074.05)</u>	<u>82.7</u>

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	8,832.97	93,679.59	111,500.00	(17,820.41)	84.0
01-19-45100-000 HEALTH INSURANCE	1,592.04	15,124.38	19,035.00	(3,910.62)	79.5
01-19-45200-000 LIFE INSURANCE	17.52	128.48	.00	128.48	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	(2,000.00)	.0
01-19-55200-000 TELEPHONE	107.02	1,300.24	750.00	550.24	173.4
01-19-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-19-56000-000 PROFESSIONAL DEVELOPMENT	.00	255.00	.00	255.00	.0
01-19-56100-000 DUES	1,245.00	2,455.38	8,750.00	(6,294.62)	28.1
01-19-56200-000 TRAVEL EXPENSES	137.41	1,219.26	2,500.00	(1,280.74)	48.8
01-19-56400-000 TUITION	.00	615.50	.00	615.50	.0
01-19-56500-000 PUBLICATIONS	.00	733.07	500.00	233.07	146.6
01-19-56600-000 CONFERENCE EXPENSES	94.52	4,787.03	6,000.00	(1,212.97)	79.8
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	72.58	3,068.74	1,000.00	2,068.74	306.9
01-19-92900-000 MISCELLANEOUS CHARGES	25.68	185.68	.00	185.68	.0
TOTAL CITY MANAGER	12,124.74	123,996.82	153,235.00	(29,238.18)	80.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	97,094.26	960,374.94	1,226,099.00	(265,724.06)	78.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	146,141.10	1,469,638.90	1,836,924.00	(367,285.10)	80.0
01-21-42200-000 SALARIES - PART-TIME	3,886.35	18,277.98	31,000.00	(12,722.02)	59.0
01-21-42300-000 SALARIES - OVERTIME	20,734.15	125,720.09	195,000.00	(69,279.91)	64.5
01-21-42800-000 OIC - ON-CALL FTO	2,193.22	17,729.78	22,000.00	(4,270.22)	80.6
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	540,154.65	557,874.00	(17,719.35)	96.8
01-21-45100-000 HEALTH INSURANCE	27,436.72	235,851.55	301,309.00	(65,457.45)	78.3
01-21-45200-000 LIFE INSURANCE	146.00	1,459.70	.00	1,459.70	.0
01-21-47100-000 UNIFORM ALLOWANCE	2,347.25	14,703.86	20,000.00	(5,296.14)	73.5
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,847.84	27,254.42	40,000.00	(12,745.58)	68.1
01-21-51300-000 MAINTENANCE - VEHICLE	1,223.03	28,940.36	30,000.00	(1,059.64)	96.5
01-21-53400-000 MEDICAL SERVICES	120.00	320.07	1,500.00	(1,179.93)	21.3
01-21-53700-000 DATA PROCESSING SERVICES	237.11	16,615.73	30,000.00	(13,384.27)	55.4
01-21-54900-000 OTHER PROFESSIONAL SERVICES	1,227.70	4,155.70	4,000.00	155.70	103.9
01-21-55100-000 POSTAGE	.00	80.27	100.00	(19.73)	80.3
01-21-55200-000 TELEPHONE	1,763.87	18,555.45	20,000.00	(1,444.55)	92.8
01-21-55300-000 PUBLISHING	.00	608.08	550.00	58.08	110.6
01-21-55400-000 PRINTING	522.00	2,659.62	4,100.00	(1,440.38)	64.9
01-21-56100-000 DUES	106.00	8,333.00	12,000.00	(3,667.00)	69.4
01-21-56200-000 TRAVEL EXPENSES	246.57	2,181.51	3,000.00	(818.49)	72.7
01-21-56300-000 TRAINING	7.10	4,463.01	11,000.00	(6,536.99)	40.6
01-21-56500-000 PUBLICATIONS	.00	160.00	.00	160.00	.0
01-21-57100-000 UTILITIES	97.14	1,047.94	1,350.00	(302.06)	77.6
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	108.50	2,254.09	1,500.00	754.09	150.3
01-21-65100-000 OFFICE SUPPLIES	150.19	3,728.77	4,500.00	(771.23)	82.9
01-21-65200-000 OPERATING SUPPLIES	2,553.31	7,473.09	17,000.00	(9,526.91)	44.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,323.41	34,787.65	40,000.00	(5,212.35)	87.0
01-21-65800-000 PRISONER SUPPLIES	78.00	995.78	2,000.00	(1,004.22)	49.8
01-21-66200-000 K9 SUPPLIES	.00	2,808.75	5,000.00	(2,191.25)	56.2
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	(1,112.25)	9,408.00	(10,520.25)	(11.8)
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	(796.00)	.00	(796.00)	.0
01-21-91700-000 INVESTIGATIONS	50.00	926.86	3,000.00	(2,073.14)	30.9
01-21-91710-000 DRUG INVESTIGATIONS	.00	3,772.48	5,000.00	(1,227.52)	75.5
01-21-92400-000 DUI	1,183.76	11,055.67	3,000.00	8,055.67	368.5
TOTAL POLICE DEPARTMENT	218,730.32	2,604,806.56	3,212,615.00	(607,808.44)	81.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
FIRE DEPARTMENT					
01-22-42100-000 SALARIES - REGULAR	80,489.26	862,976.25	1,103,186.00	(240,209.75)	78.2
01-22-42200-000 SALARIES - PART-TIME	6,393.75	78,391.00	75,000.00	3,391.00	104.5
01-22-42300-000 SALARY EXPENSE - OVERTIME	21,381.80	174,417.41	182,274.00	(7,856.59)	95.7
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	450,229.10	484,988.00	(14,758.90)	96.8
01-22-45100-000 HEALTH INSURANCE	16,902.44	165,146.52	224,770.00	(59,623.48)	73.5
01-22-45200-000 LIFE INSURANCE	75.92	747.52	.00	747.52	.0
01-22-47100-000 UNIFORM ALLOWANCE	962.55	12,012.49	12,000.00	12.49	100.1
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	543.30	1,754.37	9,000.00	(7,245.63)	19.5
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	498.61	7,547.76	12,500.00	(4,952.24)	60.4
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	29.70	11,831.87	10,000.00	1,831.87	118.3
01-22-53400-000 MEDICAL SERVICES	53.00	1,783.00	7,800.00	(6,017.00)	22.9
01-22-54900-000 OTHER PROFESSIONAL SERVICES	1,645.48	28,612.07	40,000.00	(11,387.93)	71.5
01-22-55100-000 POSTAGE	29.73	175.82	500.00	(324.18)	35.2
01-22-55200-000 TELEPHONE	215.05	4,295.79	8,000.00	(3,704.21)	53.7
01-22-55400-000 PRINTING	.00	264.72	500.00	(235.28)	52.9
01-22-56100-000 DUES	.00	1,244.00	1,500.00	(256.00)	82.9
01-22-56200-000 TRAVEL EXPENSES	.00	904.02	2,500.00	(1,595.98)	36.2
01-22-56300-000 TRAINING	1,059.77	3,058.77	6,000.00	(2,941.23)	51.0
01-22-56400-000 TUITION REIMBURSEMENT	.00	1,061.72	2,500.00	(1,438.28)	42.5
01-22-56500-000 PUBLICATIONS	.00	923.00	850.00	73.00	108.6
01-22-57100-000 UTILITIES	936.96	10,759.29	17,000.00	(6,240.71)	63.3
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	51.29	2,027.99	4,000.00	(1,972.01)	50.7
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	2,504.40	5,000.00	(2,495.60)	50.1
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	835.36	3,211.34	5,000.00	(1,788.66)	64.2
01-22-65100-000 OFFICE SUPPLIES	38.48	475.25	2,500.00	(2,024.75)	19.0
01-22-65200-000 OPERATING SUPPLIES	1,508.90	12,612.69	15,000.00	(2,387.31)	84.1
01-22-65400-000 JANITORIAL SUPPLIES	164.94	2,362.18	4,500.00	(2,137.82)	52.5
01-22-65500-000 AUTOMOTIVE FUEL/OIL	.00	8,269.05	12,000.00	(3,730.95)	68.9
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	46,299.04	51,231.59	13,000.00	38,231.59	394.1
01-22-91100-000 COMMUNITY RELATIONS	.00	272.36	1,000.00	(727.64)	27.2
TOTAL FIRE DEPARTMENT	180,115.33	1,904,802.94	2,250,868.00	(346,065.06)	84.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	398,845.65	4,509,609.50	5,463,483.00	(953,873.50)	82.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
STREET DIVISION					
01-41-42100-000 SALARIES (FULL-TIME)	54,568.90	569,471.19	704,100.00	(134,628.81)	80.9
01-41-42200-000 SALARIES (PART-TIME)	.00	.00	8,000.00	(8,000.00)	.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	416.40	30,556.93	60,000.00	(29,443.07)	50.9
01-41-42600-000 SALARIES-PAGER PAY	1,137.00	15,327.00	19,500.00	(4,173.00)	78.6
01-41-45100-000 HEALTH INSURANCE	13,074.84	125,405.01	137,799.00	(12,393.99)	91.0
01-41-45200-000 LIFE INSURANCE	58.40	584.00	.00	584.00	.0
01-41-47100-000 UNIFORM ALLOWANCE	455.91	2,447.58	1,000.00	1,447.58	244.8
01-41-47300-000 CLOTHING ACQUISITION	.00	1,536.52	2,500.00	(963.48)	61.5
01-41-51100-000 MAINTENANCE (BUILDING)	.00	2,375.00	2,500.00	(125.00)	95.0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	982.87	6,889.67	15,000.00	(8,110.33)	45.9
01-41-51300-000 MAINT. SERVICE-VEHICLE	3,558.77	26,729.43	30,000.00	(3,270.57)	89.1
01-41-51400-000 MAINTENANCE STREET	(1,997.50)	29,681.44	30,000.00	(318.56)	98.9
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	688.50	3,000.00	(2,311.50)	23.0
01-41-52900-000 MAINTENANCE OTHER	.00	11,720.60	20,000.00	(8,279.40)	58.6
01-41-53600-000 JANITORIAL SERVICES	255.25	2,092.99	2,000.00	92.99	104.7
01-41-54900-000 OTHER PROFESSIONAL SERVICES	1,666.10	25,596.95	30,000.00	(4,403.05)	85.3
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-41-55200-000 TELEPHONE	282.47	3,233.40	5,000.00	(1,766.60)	64.7
01-41-55300-000 PUBLISHING	.00	112.00	300.00	(188.00)	37.3
01-41-56200-000 TRAVEL EXPENSES	.00	658.33	1,200.00	(541.67)	54.9
01-41-56300-000 TRAINING	.00	2,215.00	3,500.00	(1,285.00)	63.3
01-41-57100-000 UTILITIES	778.05	9,014.98	14,000.00	(4,985.02)	64.4
01-41-57200-000 STREET LIGHTING	12,379.43	127,785.25	169,000.00	(41,214.75)	75.6
01-41-59400-000 LEASE OR RENTALS	.00	2,875.00	3,000.00	(125.00)	95.8
01-41-61100-000 MAINTENANCE BUILDING	844.50	2,157.65	5,000.00	(2,842.35)	43.2
01-41-61200-000 MAINTENANCE (EQUIPMENT)	1,076.90	10,880.70	18,500.00	(7,619.30)	58.8
01-41-61300-000 MAINT. SUPPLIES-VEHICLE	3,210.50	21,539.91	25,000.00	(3,460.09)	86.2
01-41-61400-000 SUPPLIES STREETS	6,648.61	35,519.41	60,000.00	(24,480.59)	59.2
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	1,984.50	3,496.01	12,000.00	(8,503.99)	29.1
01-41-62900-000 SUPPLIES OTHER	3,150.96	12,017.59	15,000.00	(2,982.41)	80.1
01-41-65100-000 OFFICE SUPPLIES	40.49	1,897.67	2,000.00	(102.33)	94.9
01-41-65200-000 OPERATING SUPPLIES	473.42	4,059.70	8,000.00	(3,940.30)	50.8
01-41-65300-000 SMALL TOOLS	179.38	835.18	3,200.00	(2,364.82)	26.1
01-41-65400-000 JANITORIAL SUPPLIES	127.88	692.36	1,000.00	(307.64)	69.2
01-41-65500-000 GASOLINE/OIL	3,308.60	35,373.46	55,000.00	(19,626.54)	64.3
01-41-66100-000 SAFETY SUPPLIES	549.02	1,613.23	3,500.00	(1,886.77)	46.1
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	30,319.74	50,000.00	(19,680.26)	60.6
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	30,000.00	(30,000.00)	.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	8,728.00	25,000.00	(16,272.00)	34.9
TOTAL STREET DIVISION	109,211.65	1,221,072.66	1,684,699.00	(463,626.34)	72.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	.00	5,477.60	17,368.00	(11,890.40)	31.5
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	100.20	.00	100.20	.0
01-46-45100-000 HEALTH INSURANCE	.00	1,194.03	23,298.00	(22,103.97)	5.1
01-46-45200-000 LIFE INSURANCE	.00	24.74	.00	24.74	.0
01-46-47100-000 UNIFORM ALLOWANCE	.00	38.88	.00	38.88	.0
01-46-51100-000 MAINTENANCE (BUILDING)	.00	1,012.00	1,500.00	(488.00)	67.5
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	145.22	300.00	(154.78)	48.4
01-46-54900-000 OTHER PROFESSIONAL SERVICES	5,597.80	31,046.57	45,000.00	(13,953.43)	69.0
01-46-55200-000 TELEPHONE	127.53	1,598.34	1,500.00	98.34	106.6
01-46-57100-000 UTILITIES	137.41	2,009.30	3,250.00	(1,240.70)	61.8
01-46-61100-000 MAINTENANCE BUILDING	.00	20.89	1,000.00	(979.11)	2.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	358.70	500.00	(141.30)	71.7
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT SUPPLIES-GROUNDS	205.78	1,055.62	1,500.00	(444.38)	70.4
01-46-65200-000 OPERATING SUPPLIES	.00	586.30	500.00	86.30	117.3
01-46-65300-000 SMALL TOOLS	.00	459.90	500.00	(40.10)	92.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	33.51	100.00	(66.49)	33.5
01-46-65500-000 GASOLINE/OIL	383.96	1,685.81	1,200.00	485.81	140.5
01-46-66100-000 SAFETY SUPPLIES	.00	.00	250.00	(250.00)	.0
01-46-92900-000 MISCELLANEOUS CHARGES	56.43	208.68	.00	208.68	.0
TOTAL CEMETERY	6,508.91	47,056.29	98,766.00	(51,709.71)	47.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
ENGINEERING					
01-48-42100-000 SALARIES (FULL-TIME)	14,133.78	149,655.14	183,733.00	(34,077.86)	81.5
01-48-45100-000 HEALTH INSURANCE	3,184.08	30,248.76	38,069.00	(7,820.24)	79.5
01-48-45200-000 LIFE INSURANCE	11.68	116.80	.00	116.80	.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)	44.91	1,213.47	750.00	463.47	161.8
01-48-53200-000 ENGINEERING SERVICE	25,858.71	105,763.65	16,000.00	89,763.65	661.0
01-48-54900-000 OTHER PROFESSIONAL SERVICES	.00	928.57	2,800.00	(1,871.43)	33.2
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	319.19	2,426.26	3,400.00	(973.74)	71.4
01-48-55300-000 PUBLISHING	125.00	1,309.20	150.00	1,159.20	872.8
01-48-56100-000 DUES	805.00	1,291.33	1,850.00	(558.67)	69.8
01-48-56200-000 TRAVEL EXPENSES	63.48	1,104.02	3,300.00	(2,195.98)	33.5
01-48-56300-000 TRAINING	.00	280.00	2,600.00	(2,320.00)	10.8
01-48-56500-000 PUBLICATIONS	.00	98.00	250.00	(152.00)	39.2
01-48-57100-000 UTILITIES	.00	3,096.05	5,500.00	(2,403.95)	56.3
01-48-81200-000 SUPPLIES (EQUIPMENT)	.00	568.84	2,700.00	(2,131.16)	21.1
01-48-65100-000 OFFICE SUPPLIES	.00	387.90	950.00	(562.10)	40.8
01-48-65300-000 SMALL TOOLS	.00	398.56	500.00	(101.44)	79.7
01-48-65400-000 JANITORIAL SUPPLIES	.00	370.65	600.00	(229.35)	61.8
01-48-65500-000 GASOLINE & OIL	163.64	1,923.66	3,400.00	(1,476.34)	56.6
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	848.22	2,025.70	22,000.00	(19,974.30)	9.2
01-48-87000-000 FURNITURE	.00	.00	1,000.00	(1,000.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	100.00	(100.00)	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	(100.00)	.0
TOTAL ENGINEERING	45,557.69	305,040.83	297,002.00	8,038.83	102.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	161,278.25	1,573,169.78	2,080,467.00	(507,297.22)	75.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	24,185.78	253,950.67	312,590.00	(58,639.33)	81.2
01-44-45100-000 HEALTH INSURANCE	4,318.62	41,026.89	51,633.00	(10,606.11)	79.5
01-44-45200-000 LIFE INSURANCE	29.20	292.00	.00	292.00	.0
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	558.04	1,500.00	(941.96)	37.2
01-44-52900-000 NUISANCE ABATEMENT	293.00	2,559.00	4,600.00	(2,041.00)	55.6
01-44-53400-000 MEDICAL SERVICES	.00	.00	100.00	(100.00)	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	7,000.00	9,689.92	63,000.00	(53,310.08)	15.4
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	3,478.30	106,131.40	173,644.00	(67,512.60)	61.1
01-44-54920-000 OTHER PROF SVCS - REBRANDING	1,050.00	2,600.00	40,000.00	(37,400.00)	6.5
01-44-55100-000 POSTAGE	.00	.00	300.00	(300.00)	.0
01-44-55200-000 TELEPHONE	152.02	1,376.10	1,500.00	(123.90)	91.7
01-44-55300-000 PUBLISHING	529.20	2,376.50	2,500.00	(123.50)	95.1
01-44-55400-000 PRINTING	(596.96)	(26.26)	800.00	(826.26)	(3.3)
01-44-56100-000 DUES	50.00	1,188.30	1,450.00	(261.70)	82.0
01-44-56200-000 TRAVEL EXPENSES	.00	4,270.26	3,000.00	1,270.26	142.3
01-44-56300-000 TRAINING	225.00	424.00	5,000.00	(4,576.00)	8.5
01-44-56500-000 PUBLICATIONS	.00	311.20	300.00	11.20	103.7
01-44-56600-000 CONFERENCE EXPENSES	.00	2,311.56	3,000.00	(688.44)	77.1
01-44-57100-000 UTILITIES	.00	1,361.75	1,300.00	61.75	104.8
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-44-65100-000 OFFICE SUPPLIES	(7.25)	1,084.14	2,000.00	(915.86)	54.2
01-44-65200-000 OPERATING SUPPLIES	52.09	896.46	600.00	296.46	149.4
01-44-65500-000 AUTOMOTIVE FUEL/OIL	77.80	877.29	1,200.00	(322.71)	73.1
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	5,000.00	(5,000.00)	.0
01-44-89000-000 CAPITAL OUTLAY - OTHER	.00	1,270.84	5,000.00	(3,729.16)	25.4
01-44-91100-000 PUBLIC RELATIONS	.00	2,443.36	2,000.00	443.36	122.2
TOTAL COMMUNITY DEVELOPMENT	40,836.80	436,973.42	683,017.00	(246,043.58)	64.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-45200-000 LIFE INSURANCE	11.68	116.80	.00	116.80	.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	295.25	1,079.41	1,500.00	(420.59)	72.0
01-61-56100-000 DUES	.00	920.00	750.00	170.00	122.7
01-61-56200-000 TRAVEL EXPENSES	.00	943.42	2,500.00	(1,556.58)	37.7
01-61-56300-000 TRAINING	.00	1,410.00	1,000.00	410.00	141.0
01-61-56500-000 PUBLICATIONS	.00	.00	150.00	(150.00)	.0
01-61-56600-000 CONFERENCE	.00	1,310.00	1,000.00	310.00	131.0
01-61-65100-000 OFFICE SUPPLIES	46.23	831.17	1,000.00	(168.83)	83.1
01-61-65200-000 OPERATING SUPPLIES	.00	121.33	.00	121.33	.0
01-61-83000-000 EQUIPMENT	.00	.00	1,500.00	(1,500.00)	.0
01-61-91100-000 COMMUNITY RELATIONS	135.21	1,313.47	1,000.00	313.47	131.4
01-61-92900-000 MISCELLANEOUS CHARGES	240.68	655.98	1,000.00	(344.02)	65.6
TOTAL ECONOMIC DEVELOPMENT	729.05	8,726.12	14,500.00	(5,773.88)	60.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOP	41,565.85	445,699.54	697,517.00	(251,817.46)	63.9
TOTAL FUND EXPENDITURES	<u>698,784.01</u>	<u>7,488,853.76</u>	<u>9,467,566.00</u>	<u>(1,978,712.24)</u>	<u>79.1</u>
NET REVENUE OVER EXPENDITURES	<u>25,198.59</u>	<u>1,215,162.57</u>	<u>69,571.00</u>	<u>1,145,591.57</u>	<u>1746.7</u>

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 10 MONTHS ENDING OCTOBER 31 2018

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	254	13,523	14,156	633	95.53
Insurance	4,121	225,895	230,660	4,765	97.93
Illinois Municipal Retirement	3,352	213,972	228,656	14,684	93.58
Social Security	3,996	217,502	222,050	4,548	97.95
Ambulance	12,069	120,176	143,000	22,824	84.04
Economic Development	-	-	-	-	0
Motor Fuel Tax	18,194	205,377	2,110,000	1,904,623	9.73
Utility Tax	35,790	360,579	451,200	90,621	79.92
Travel and Tourism	20,068	207,624	243,168	35,544	85.38
Sales Tax	91,003	871,140	997,000	125,860	87.38
Lighthouse Pointe TIF	680	560,238	563,976	3,738	99.34
Foreign Fire Insurance	-	218	21,025	20,807	1.04
TIF	10,118	66,632	71,758	5,126	92.86
Overweight Truck	5,327	30,783	50,050	19,267	61.5
Capital Improvement	204	404,224	5,976,688	5,572,464	6.76
Stormwater Management	138	25,730	24,100	(1,630)	106.76
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	128,056	628,033	652,393	24,360	96.27
Technology Center	121,405	1,145,696	1,418,200	272,504	80.79
Airport	90,184	571,761	1,800,421	1,228,660	31.76
Railroad	175,746	1,653,533	7,919,583	6,266,050	20.88
Golf Course	19,641	309,729	372,000	62,271	83.26
Health Insurance	-	-	-	-	0
Administrative Services	52,485	524,893	629,818	104,925	83.34
Total Revenues	792,833	8,357,258	24,139,902	15,782,644	34.62

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 10 MONTHS ENDING OCTOBER 31 2018

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	24,176	28,000	3,824	86.34
Insurance	25,155	267,576	342,000	74,424	78.24
Illinois Municipal Retirement	16,205	180,002	216,000	35,998	83.33
Social Security	14,298	157,124	223,000	65,876	70.46
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	21,938	224,808	313,016	88,208	71.82
Sales Tax	9,917	99,167	2,192,000	2,092,833	4.52
Lighthouse Pointe TIF	175,140	300,893	371,099	70,206	81.08
Foreign Fire Insurance	-	6,454	30,500	24,046	21.16
TIF	1,046	14,918	15,000	82	99.45
Overweight Truck	1,000	11,044	93,600	82,556	11.8
Capital Improvement	161,388	778,320	5,876,938	5,098,618	13.24
Stormwater Management	-	5,422	19,500	14,078	27.81
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	35,925	298,539	371,373	72,834	80.39
Technology Center	159,899	741,694	744,645	2,951	99.6
Airport	55,430	501,168	1,807,778	1,306,610	27.72
Railroad	818,393	1,727,045	8,614,539	6,887,494	20.05
Golf Course	8,859	100,145	140,432	40,287	71.31
Health Insurance	-	-	-	-	0
Administrative Services	37,121	473,218	618,449	145,231	76.52
Total Expenses	1,541,713	5,911,714	25,622,869	19,711,155	23.07
Revenue over Expenses	(748,881)	2,445,544	(1,482,967)	(3,928,511)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND October 31, 2018 and 2017

	October 31, 2018	October 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	29,059,673	26,156,898
Less: Accumulated Depreciation	(8,337,762)	(7,799,910)
Net Plant in Service	20,721,911	18,356,988
CURRENT ASSETS		
Cash & Investments	5,368,302	4,382,558
Customer Accounts Receivable	285,781	336,560
Other Accounts Receivable	82,822	72,098
Inventory		
Prepaid Expenses	2,538	3,584
Total Current Assets	5,739,443	4,794,798
RESTRICTED ASSETS	95,915	95,628
OTHER DEBITS		
Unamortized Loss		
Deferred Outflows of Resources	121,995	83,487
Total Other Debits	121,995	83,487
TOTAL ASSETS	26,679,264	23,330,901
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	19,532,153	19,280,060
Contribution in Aid of Construction (Net)	188,051	183,688
Total Equity	19,720,203	19,463,748
LIABILITIES		
Current Liabilities:		
Accounts Payable	412,967	94,376
Accrued Liabilities	231,544	224,826
Total Current Liabilities	644,511	319,202
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities	6,314,549	3,547,951
Total Non-Current Liabilities	6,314,549	3,547,951
Total Liabilities	6,959,060	3,867,153
TOTAL LIABILITIES AND EQUITY	26,679,264	23,330,901

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 10 Months Ending October 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential Sales	787,946	792,464	(4,519)	99.4
Commercial Sales	624,793	634,356	(9,563)	98.5
Industrial Sales	740,065	668,306	71,760	110.7
Interdepartmental Sales				.0
Other Operating Revenues	106,315	105,263	1,051	101.0
Total Operating Revenues	2,259,119	2,200,389	58,729	102.7
OPERATING EXPENSES				
Source of Supply - Operations	301,489	253,032	48,457	119.2
Source of Supply - Maintenance	85,346	41,096	44,250	207.7
Water Treatment - Operations	96,133	154,777	(58,644)	62.1
Water Treatment - Maintenance	17,322	72,142	(54,821)	24.0
Distribution - Operations	234,025	87,811	146,215	266.5
Distribution - Maintenance	293,933	178,961	114,972	164.2
Customer Accounts	120,429	105,157	15,272	114.5
Administrative and General	242,015	161,452	80,563	149.9
Depreciation	429,560	407,179	22,380	105.5
Indirect Transfers to Municipality				.0
Total Operating Expenses	1,820,252	1,461,607	358,644	124.5
Operating Income (Loss)	438,867	738,782	(299,915)	59.4
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	2,352	630	1,722	373.3
Investment Income	41,533	4,185	37,348	992.4
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(1,501)	(1,082)	(419)	(138.8)
Interest Expense	(33,459)	(52,046)	18,587	(64.3)
Total Non-Operating Revenue (Expense)	8,925	(48,313)	57,238	18.5
Net Income Before Amortizations	447,792	690,469	(242,677)	64.9
Amortization of Contributions in Aid of Construction				.0
Net Income	447,792	690,469	(242,677)	64.9
Operating Transfers In (Out)	(107,727)	(89,465)	(18,262)	(120.4)
Interfund Transfer WWR Loan Forgiveness				.0
Increase (Decrease) in Retained Earnings	340,065	601,004	(260,939)	56.6
RETAINED EARNINGS - Beginning of Period	19,218,380	18,681,940	536,440	102.9
RETAINED EARNINGS - END OF PERIOD	19,558,445	19,282,945	275,500	101.4

ROCHELLE MUNICIPAL UTILITIES

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

	October 31, 2018	October 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	42,188,966	41,329,315
Less: Accumulated Depreciation	(24,058,118)	(22,914,696)
Net Plant in Service	18,130,848	18,414,619
CURRENT ASSETS		
Cash & Investments	3,686,025	2,655,332
Customer Accounts Receivable	608,291	760,773
Other Accounts Receivable	108,772	96,407
Inventory	1,612	3,480
Prepaid Expenses	5,700	9,080
Total Current Assets	4,410,399	3,525,073
RESTRICTED FUNDS	391,954	375,195
NON-CURRENT ASSETS		
Unamortized Loss		
Deferred Outflows of Resources	324,250	221,900
Note Receivable - Associated Company		
Total Non-Current Assets	324,250	221,900
TOTAL ASSETS	23,257,451	22,536,788
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,017,886	14,561,596
Contribution in Aid of Construction (Net)	6,980,360	6,968,765
Total Equity	21,998,246	21,530,361
LIABILITIES		
Current Liabilities:		
Accounts Payable	368,244	88,026
Accrued Liabilities	593,489	589,886
Total Current Liabilities	961,733	677,912
Non-Current Liabilities:		
Bonds Payable	297,471	328,515
Unamortized Premium on Long-Term Debt		
Other Non-Current Liabilities		
Total Non-Current Liabilities	297,471	328,515
Total Liabilities	1,259,204	1,006,427
TOTAL LIABILITIES AND EQUITY	23,257,451	22,536,788

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 10 Months Ending October 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential Sales	966,833	956,037	10,795	101.1
Commercial Sales	917,653	1,013,908	(96,255)	90.5
Industrial Sales	966,208	925,782	40,426	104.4
Interdepartmental Sales				.0
Other Operating Revenues	91,386	95,870	(4,484)	95.3
Total Operating Revenues	2,942,080	2,991,598	(49,517)	98.3
OPERATING EXPENSES				
Collection - Operations	71,077	103,772	(32,695)	68.5
Collection - Maintenance	41,545	81,161	(39,617)	51.2
Pumping - Operations	3,424	1,159	2,266	295.5
Pumping - Maintenance	9,169	14,619	(5,450)	62.7
Treatment and Disposal - Operations	888,282	895,743	(7,461)	99.2
Treatment and Disposal - Maintenance	150,922	163,181	(12,259)	92.5
Customer Accounts	123,569	116,092	7,477	106.4
Administrative and General	234,391	149,825	84,565	156.4
Depreciation	888,474	811,222	77,252	109.5
Total Operating Expenses	2,410,852	2,336,774	74,078	103.2
Operating Income (Loss)	531,228	654,824	(123,596)	81.1
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	28,825	9,713	19,111	296.8
Non Utility Income	12,342		12,342	.0
Merchandising, Jobbing & Contract Income	6,059	11,206	(5,147)	54.1
Merchandising, Jobbing & Contract Expense	(368)	(1,463)	1,096	(25.1)
Amortization Expense				.0
Interest Expense	(7,178)	(10,475)	3,296	(68.5)
Total Non-Operating Revenue (Expense)	39,680	8,982	30,698	441.8
Net Income Before Amortizations	570,908	663,805	(92,897)	86.0
Amortization of Contributions in Aid of Construction				.0
Net Income	570,908	663,805	(92,897)	86.0
Operating Transfers In (Out)	(124,999)	(102,486)	(22,513)	(122.0)
Interfund transfer W/WR loan forgiveness				.0
Increase (Decrease) in Retained Earnings	445,909	561,319	(115,411)	79.4
RETAINED EARNINGS - Beginning of Period	14,596,284	14,000,372	595,912	104.3
RETAINED EARNINGS - END OF PERIOD	15,042,193	14,561,692	480,501	103.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND October 31, 2018 and 2017

	October 31, 2018	October 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	91,202,917	87,832,996
Less: Accumulated Depreciation	(49,176,618)	(46,056,466)
Net Plant in Service	42,026,299	41,776,530
CURRENT ASSETS		
Cash & Investments	7,704,377	7,080,793
Customer Accounts Receivable	4,873,385	5,423,509
Other Accounts Receivable		
Inventory	1,367,627	1,710,036
Prepaid Expenses	72,844	190,196
Total Current Assets	14,018,233	14,404,534
RESTRICTED ASSETS		
	8,214,515	7,418,696
NON-CURRENT ASSETS		
Unamortized Loss	1,366,488	1,593,070
Deferred Outflows of Resources	956,698	654,716
Other Deferred Debits	197,292	212,089
Interdepartmental Loan Receivable	417,276	466,665
Total Non-Current Assets	2,937,755	2,926,540
TOTAL ASSETS	67,196,801	66,526,301
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	48,004,761	46,542,312
Total Equity	48,004,761	46,542,312
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,594,865	2,703,737
Accrued Liabilities	1,748,423	1,775,772
Total Current Liabilities	4,343,288	4,479,509
Non-Current Liabilities:		
Bonds Payable	14,824,122	15,511,353
Other Non-Current Liabilities	24,630	(6,873)
Total Non-Current Liabilities	14,848,752	15,504,480
Total Liabilities	19,192,040	19,983,989
TOTAL LIABILITIES AND EQUITY	67,196,801	66,526,301

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 10 Months Ending October 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Residential	5,691,269	5,309,544	381,725	107.2
Small General Service	4,531,188	4,668,144	(136,957)	97.1
Large General Service	19,771,109	20,213,471	(442,362)	97.8
Public Street Lighting	124,864	128,849	(3,984)	96.9
Interdepartmental	547,790	557,854	(10,064)	98.2
Forfeited Discounts	208,213	248,392	(40,180)	83.8
Other Operating Revenues	2,184,513	1,880,801	303,712	116.2
	33,058,946	33,007,056	51,890	100.2
OPERATING EXPENSES				
Purchased Power	18,591,870	19,201,635	(609,765)	96.8
Generation - Operation	672,012	570,817	101,195	117.7
Generation - Maintenance	624,416	1,157,190	(532,774)	54.0
Transmission - Operation	1,143,534	1,207,671	(64,137)	94.7
Distribution - Operation	1,483,480	1,386,446	97,034	107.0
Distribution - Maintenance	884,628	771,227	113,401	114.7
Depreciation	2,536,506	2,288,016	248,491	110.9
Taxes Other Than Income Taxes	137,729	145,076	(7,347)	94.9
Customer Accounts	297,633	229,521	68,112	129.7
Administrative & General	2,053,838	2,388,601	(334,762)	86.0
Indirect Transfers to Municipality				.0
	28,425,648	29,346,200	(920,552)	96.9
Operating Income (Loss)	4,633,298	3,660,856	972,442	126.6
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	140,266	41,143	99,123	340.9
Merchandising, Jobbing & Contract Income		(1,559)	1,559	.0
Merchandising, Jobbing & Contract Expense	(30,604)	30,891	(61,495)	(99.1)
Amortization Expense	54,654	54,654		100.0
Interest Expense	(506,816)	(512,614)	5,798	(98.9)
Non-Operating Revenue (Expense)	936	268,385	(267,448)	.4
	(341,564)	(119,101)	(222,463)	(286.8)
Increase (Decrease) in Retained Earnings Before Operating Transfers	4,291,734	3,541,755	749,979	121.2
Operating Transfers In (Out)	(1,647,523)	(1,585,392)	(62,131)	(103.9)
Increase (Decrease) in Retained Earnings	2,644,212	1,956,363	687,849	135.2
RETAINED EARNINGS - Beginning of Period	45,369,842	44,595,913	773,929	101.7
RETAINED EARNINGS - END OF PERIOD	48,014,054	46,552,276	1,461,778	103.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – NETWORK ADMIN October 31, 2018 and 2017

	October 31, 2018	October 31, 2017
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	38,272	9,796
Tech Center Building		
Less: Accumulated Depreciation		
Net Plant in Service	38,272	9,796
NON CURRENT ASSETS		
Deferred Outflows of Resources		
Total Non Current Assets		
CURRENT ASSETS		
Cash & Investments	(77,241)	6,333
Customer Accounts Receivable	67,985	67,959
Miscellaneous Accounts Receivable		
Prepaid Expenses	22,659	10,306
Inventory		
Total Current Assets	13,403	84,597
TOTAL ASSETS	51,675	94,393
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	84,932	
Revenue over Expenditures	(55,602)	76,161
Contribution in Aid of Construction (Net)		
Total Equity	29,330	76,161
LIABILITIES		
Current Liabilities		
Accounts Payable	19,374	18,232
Accrued Liabilities	2,970	
Other Liabilities		
Total Current Liabilities	22,345	18,232
Non-Current Liabilities:		
Interdepartmental Loan Payable		
Total Non-Current Liabilities		
Total Liabilities	22,345	18,232
TOTAL LIABILITIES AND EQUITY	51,675	94,393

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 10 Months Ending October 31, 2018 and 2017

	2018	2017	Variance	%
OPERATING REVENUES				
Network Administration Fees	289,955	381,472	(91,517)	76.0
VOIP Services	(219)	(542)	323	(40.4)
Misc Revenues				.0
Network and Hardware Support				.0
Data Services				.0
Fiber Internet Access		(150)	150	.0
Dial-up Internet Access		(5)	5	.0
Wireless Internet Access				.0
Network Internet Access				.0
Web Site Host		(20)	20	.0
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes				.0
Forfeited Discounts				.0
Total Operating Revenues	289,736	380,754	(91,018)	76.1
OPERATING EXPENSES				
Personnel	102,428	63,793	38,635	160.6
Insurance Benefits	29,994	15,859	14,138	189.1
Pension & Other Benefits	17,193	12,392	4,801	138.8
Contractual Services- Maintenance		12,379	(12,379)	.0
Contractual Services- Professional	30,814	62,044	(31,229)	49.7
Contractual Services- Communications	117,089	115,985	1,104	101.0
Contractual Services- Professional Development	2,115	4,441	(2,326)	47.6
Service Charges	11,139	10,331	808	107.8
Commodities - Maintenance Supplies		119	(119)	.0
Commodities - General Supplies	34,566	7,253	27,314	476.6
Other Expenditures				.0
Depreciation				.0
Transfer to Administrative Services				.0
Total Operating Expenses	345,338	304,594	40,744	113.4
Operating Income (Loss)	(55,602)	76,161	(131,763)	(73.0)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense				.0
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense				.0
Total Non-Operating Revenue (Expense)				.0
Increase (Decrease) in Retained Earnings	(55,602)	76,161	(131,763)	(73.0)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 10 Months Ending October 31, 2018 and 2017

	2018	2017	Variance	%
RETAINED EARNINGS – Beginning of Period	84,932		84,932	.0
RETAINED EARNINGS – END OF PERIOD	29,330	76,161	(46,831)	38.5