

**CITY OF ROCHELLE  
GENERAL FUND BUDGET SUMMARY  
FOR THE 7 MONTHS ENDING JULY 31 2019**

<b>REVENUE</b>	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
Taxes	206,794	1,095,950	1,939,466	843,516	56.51
Licenses and Permits	103,703	415,852	508,100	92,248	81.84
Intergovernmental Revenue	343,234	2,403,666	3,786,123	1,382,457	63.49
Fines, Forfeitures & Penalties	23,177	56,937	100,000	43,063	56.94
Public Charges for Services	51,552	512,258	1,442,976	930,718	35.5
Other Fees	365,468	479,892	87,000	(392,892)	551.6
Miscellaneous Revenues	19,982	85,495	102,000	16,505	83.82
Other Financing Sources	252,264	1,765,849	3,027,169	1,261,320	58.33
<b>Total Revenues</b>	<b>1,366,175</b>	<b>6,815,898</b>	<b>10,992,834</b>	<b>4,176,936</b>	<b>62</b>
<b>OPERATING EXPENSES</b>					
Mayor and City Council	2,226	16,859	40,150	23,291	41.99
City Manager	1,810	17,508	29,900	12,392	58.56
City Attorney	12,355	75,490	110,000	34,510	68.63
City Clerk	5,192	52,987	106,386	53,399	49.81
Police Department	226,467	1,833,067	3,445,813	1,612,746	53.2
Fire Department	189,321	1,251,205	2,803,386	1,552,181	44.63
Community Development	39,177	264,471	539,159	274,688	49.05
Engineering	28,206	220,823	369,041	148,218	59.84
Street Division	474,574	1,247,875	1,742,013	494,138	71.63
Cemetery Division	13,046	82,295	148,269	65,974	55.5
Municipal Building	59,266	811,179	1,622,739	811,560	49.99
Economic Development	814	7,456	35,440	27,984	21.04
<b>Total Expenses</b>	<b>1,052,452</b>	<b>5,881,215</b>	<b>10,992,296</b>	<b>5,111,081</b>	<b>53.5</b>
<b>Revenue over Expenses</b>	<b>313,723</b>	<b>934,683</b>	<b>538</b>	<b>(934,145)</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	PROPERTY TAX	89,500.64	475,529.47	871,019.00 ( 395,489.53)	54.6
01-11-31110	PROPERTY TAX - POLICE PENSION	53,679.92	285,207.85	503,363.00 ( 218,155.15)	56.7
01-11-31120	PROPERTY TAX - FIRE PENSION	42,132.79	223,856.55	395,084.00 ( 171,227.45)	56.7
01-11-31500	ROAD & BRIDGE TAX	21,480.74	111,355.85	170,000.00 ( 58,644.15)	65.5
	TOTAL TAXES	206,794.09	1,095,949.72	1,939,466.00 ( 843,516.28)	56.5
<u>LICENSES &amp; PERMITS</u>					
01-11-32100	LIQUOR LICENSES	1,550.00	37,025.00	28,600.00 8,425.00	129.5
01-11-32500	FRANCHISE LICENSE	31,179.37	93,342.75	375,000.00 ( 281,657.25)	24.9
01-11-32510	TELECOMMUNICATIONS TAX	28,104.00	194,272.48	.00 194,272.48	.0
01-11-32600	AMUSEMENT LICENSE	.00	20.00	2,000.00 ( 1,980.00)	1.0
01-11-32900	OTHER LICENSES	70.00	70.00	.00 70.00	.0
01-11-33100	BUILDING PERMITS	42,799.98	91,121.97	100,000.00 ( 8,878.03)	91.1
01-11-33500	ALARM FEES & FINES	.00	.00	2,500.00 ( 2,500.00)	0
	TOTAL LICENSES & PERMITS	103,703.35	415,852.20	508,100.00 ( 92,247.80)	81.8
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	STATE INCOME TAX	89,790.98	667,060.67	908,285.00 ( 241,224.33)	73.4
01-11-34200	REPLACEMENT TAX	38,213.74	193,959.68	215,000.00 ( 21,040.32)	90.2
01-11-34300	VIDEO GAMING TAX	14,316.81	91,708.91	145,000.00 ( 53,291.09)	63.3
01-11-34400	SALES TAX	176,032.67	1,240,667.40	2,200,000.00 ( 959,332.60)	56.4
01-11-34450	LOCAL USE TAX	24,879.83	183,430.84	263,285.00 ( 79,854.16)	69.7
01-11-34762	BROWNFIELD GRANT	.00	26,838.22	54,553.00 ( 27,714.78)	49.2
	TOTAL INTERGOVERNMENTAL REVENUES	343,234.03	2,403,665.72	3,786,123.00 ( 1,382,457.28)	63.5
<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100	COURT FINES	23,176.82	56,936.75	100,000.00 ( 43,063.25)	56.9
	TOTAL FINES, FORFEITURES & PENALTIES	23,176.82	56,936.75	100,000.00 ( 43,063.25)	56.9
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	AMBULANCE FEES	19,827.05	231,294.81	943,000.00 ( 711,705.19)	24.5
01-11-36700	POLICE FEES	4,525.00	28,613.00	65,000.00 ( 36,387.00)	44.0
01-11-36800	FIRE PROTECTION FEES	7,647.32	52,640.28	89,976.00 ( 37,335.72)	58.5
01-11-36900	STREET DIVISION FEES	9,252.80	128,548.93	205,000.00 ( 78,451.07)	61.7
01-11-39980	WATER RECL SOLID WASTE CHARGE	10,300.00	73,160.75	140,000.00 ( 66,839.25)	52.3
	TOTAL PUBLIC CHARGES FOR SERVICES	51,552.17	512,257.77	1,442,976.00 ( 930,718.23)	35.5
<u>OTHER FEES</u>					

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	5,500.00	19,275.00	20,000.00	( 725.00)	96.4
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	( 500.00)	.0
01-11-37901 REIMBURSED DEVELOPER FEES	359,468.05	457,116.88	65,000.00	392,116.88	703.3
01-11-37910 BUILDING AND ZONING FEES	500.00	3,500.00	1,500.00	2,000.00	233.3
<b>TOTAL OTHER FEES</b>	<b>365,468.05</b>	<b>479,891.88</b>	<b>87,000.00</b>	<b>392,891.88</b>	<b>551.6</b>
<b>MISCELLANEOUS REVENUES</b>					
01-11-38100 INTEREST INCOME	5,119.44	36,333.10	45,000.00	( 8,666.90)	80.7
01-11-38700 LOT SALES	1,850.00	11,250.00	15,000.00	( 3,750.00)	75.0
01-11-38800 CEMETERY RECEIPTS	200.00	1,300.00	2,000.00	( 700.00)	65.0
01-11-38900 MISCELLANEOUS	13,013.00	36,612.10	40,000.00	( 3,387.90)	91.5
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>19,982.44</b>	<b>85,495.20</b>	<b>102,000.00</b>	<b>( 16,504.80)</b>	<b>83.8</b>
<b>OTHER FINANCING SOURCES</b>					
01-11-39910 TRANSFER FROM ELECTRIC	163,885.83	1,147,200.81	1,966,630.00	( 819,429.19)	58.3
01-11-39920 TRANSFER FROM WATER	10,906.33	76,344.31	130,876.00	( 54,531.69)	58.3
01-11-39930 TRANSF FROM WATER RECLAMATION	14,867.42	104,071.94	178,409.00	( 74,337.06)	58.3
01-11-39945 RAILROAD FUND TRANSFER	9,156.00	64,092.00	109,872.00	( 45,780.00)	58.3
01-11-39946 SALES TAX FUND TRANSFER	9,916.67	69,416.69	119,000.00	( 49,583.31)	58.3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	7,000.00	12,000.00	( 5,000.00)	58.3
01-11-39950 SOLID WASTE TRANSFER	42,531.83	297,722.81	510,382.00	( 212,659.19)	58.3
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>252,264.08</b>	<b>1,765,848.56</b>	<b>3,027,169.00</b>	<b>( 1,261,320.44)</b>	<b>58.3</b>
<b>TOTAL FUND REVENUE</b>	<b>1,366,175.03</b>	<b>6,815,897.80</b>	<b>10,992,834.00</b>	<b>( 4,176,936.20)</b>	<b>62.0</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,846.24	13,991.04	25,250.00	( 11,258.96)	55.4
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	( 100.00)	.0
01-12-55400-000 PRINTING	72.80	72.80	200.00	( 127.20)	36.4
01-12-56100-000 DUES	120.00	120.00	1,200.00	( 1,080.00)	10.0
01-12-56200-000 TRAVEL EXPENSES	.00	562.80	3,500.00	( 2,937.20)	16.1
01-12-56600-000 CONFERENCE EXPENSES	.00	180.00	5,000.00	( 4,820.00)	3.6
01-12-65100-000 OFFICE SUPPLIES	.00	884.96	900.00	( 15.04)	98.3
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	( 2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	187.25	1,047.55	1,000.00	47.55	104.8
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	( 1,000.00)	.0
<b>TOTAL MAYOR/CITY COUNCIL</b>	<b>2,228.29</b>	<b>16,859.15</b>	<b>40,150.00</b>	<b>( 23,290.85)</b>	<b>42.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-42100-000 SALARIES (FULL-TIME)	3,004.80	22,550.09	39,900.00	( 17,349.91)	56.5
01-13-42300-000 SALARY EXPENSE-OVERTIME	56.34	492.98	.00	492.98	.0
01-13-45100-000 HEALTH INSURANCE	1,786.20	13,435.32	19,296.00	( 5,860.68)	69.6
01-13-45200-000 LIFE INSURANCE	.00	.00	40.00	( 40.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	5,117.96	10,500.00	( 5,382.04)	48.7
01-13-55100-000 POSTAGE	29.39	4,726.36	6,500.00	( 1,773.64)	72.7
01-13-55300-000 PUBLISHING	.00	.00	1,000.00	( 1,000.00)	.0
01-13-55400-000 PRINTING	62.00	62.00	500.00	( 438.00)	12.4
01-13-56100-000 DUES	.00	110.00	500.00	( 390.00)	22.0
01-13-56200-000 TRAVEL EXPENSES	.00	.00	1,000.00	( 1,000.00)	.0
01-13-56300-000 TRAINING	.00	.00	500.00	( 500.00)	.0
01-13-56500-000 PUBLICATIONS	.00	114.00	150.00	( 36.00)	76.0
01-13-56600-000 CONFERENCE	252.83	817.38	8,500.00	( 7,682.62)	9.6
01-13-65100-000 OFFICE SUPPLIES	.00	.00	3,000.00	( 3,000.00)	.0
01-13-83000-000 EQUIPMENT	.00	744.98	1,000.00	( 255.02)	74.5
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	.00	4,816.00	14,000.00	( 9,184.00)	34.4
<b>TOTAL CITY CLERK</b>	<b>5,191.56</b>	<b>52,987.07</b>	<b>106,386.00</b>	<b>( 53,398.93)</b>	<b>49.8</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-45100-000 HEALTH INSURANCE	696.51	5,238.99	7,799.00	( 2,560.01)	67.2
01-17-51100-000 MAINTENANCE (BUILDING)	311.00	5,027.93	20,000.00	( 14,972.07)	25.1
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	4,000.00	( 4,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	159.99	1,196.78	3,000.00	( 1,803.22)	39.9
01-17-53600-000 JANITORIAL SERVICES	2,875.00	17,250.00	30,000.00	( 12,750.00)	57.5
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	82,334.00	141,144.00	( 58,810.00)	58.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	5,500.00	12,422.12	25,000.00	( 12,577.88)	49.7
01-17-55100-000 POSTAGE	.00	67.88	.00	67.88	.0
01-17-55200-000 TELEPHONE	4.21	241.72	1,500.00	( 1,258.28)	16.1
01-17-57100-000 UTILITIES	97.43	29,585.57	85,000.00	( 55,414.43)	34.8
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	.00	243.48	500.00	( 256.52)	48.7
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	100.75	200.00	( 99.25)	50.4
01-17-59500-000 PROPERTY TAX	.00	.00	500.00	( 500.00)	.0
01-17-61100-000 MAINTENANCE BUILDING	66.52	116.69	1,000.00	( 883.31)	11.7
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	238.79	500.00	( 261.21)	47.8
01-17-65100-000 OFFICE SUPPLIES	29.76	3,114.28	5,000.00	( 1,885.72)	62.3
01-17-65400-000 GENERAL SUPPLIES	621.37	1,618.47	4,500.00	( 2,881.53)	36.0
01-17-82000-000 BUILDING	.00	331,888.06	442,000.00	( 110,111.94)	75.1
01-17-83000-000 EQUIPMENT	.00	2,465.50	37,000.00	( 34,534.50)	6.7
01-17-91100-000 COMMUNITY RELATIONS	40.00	14,533.00	28,875.00	( 14,342.00)	50.3
01-17-91400-000 SALES TAX REBATE	.00	43,782.83	90,000.00	( 46,217.17)	48.7
01-17-99910-000 TRANSFER AMBULANCE FUND	6,250.00	43,750.00	200,000.00	( 156,250.00)	21.9
01-17-99936-000 TRANSFER CAPITAL FUND	.00	.00	125,000.00	( 125,000.00)	.0
01-17-99964-000 TRANSFER ADMIN SERVICE	30,851.75	215,962.25	370,221.00	( 154,258.75)	58.3
<b>TOTAL MUNICIPAL BUILDING</b>	<b>59,265.54</b>	<b>811,179.09</b>	<b>1,622,739.00</b>	<b>( 811,559.91)</b>	<b>50.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	7,903.00	64,703.60	110,000.00	( 45,296.40)	58.8
01-18-53310-000 DEVELOPER LEGAL EXPENSE	4,451.50	10,786.00	.00	10,786.00	.0
TOTAL CITY ATTORNEY	<u>12,354.50</u>	<u>75,489.60</u>	<u>110,000.00</u>	<u>( 34,510.40)</u>	<u>68.8</u>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	5.91	46.38	.00	46.38	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	( 2,000.00)	.0
01-19-55200-000 TELEPHONE	54.07	850.85	1,500.00	( 649.15)	56.7
01-19-55300-000 PUBLISHING	.00	.00	200.00	( 200.00)	.0
01-19-56100-000 DUES	340.50	1,469.50	4,500.00	( 3,030.50)	32.7
01-19-56200-000 TRAVEL EXPENSES	128.41	625.83	1,000.00	( 374.17)	62.6
01-19-56500-000 PUBLICATIONS	.00	.00	1,000.00	( 1,000.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	673.89	6,205.09	13,000.00	( 6,794.91)	47.7
01-19-65100-000 OFFICE SUPPLIES	.00	163.06	500.00	( 336.94)	32.6
01-19-91100-000 COMMUNITY RELATIONS	607.04	7,943.74	6,000.00	1,943.74	132.4
01-19-92900-000 MISCELLANEOUS CHARGES	.00	204.04	200.00	4.04	102.0
TOTAL CITY MANAGER	1,809.82	17,508.49	29,900.00	( 12,391.51)	58.6

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	80,847.71	974,023.40	1,909,175.00	( 935,151.60)	51.0

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	123,398.73	1,047,662.54	1,940,457.00	( 892,794.46)	54.0
01-21-42200-000 SALARIES - PART-TIME	5,937.56	48,394.50	25,000.00	23,394.50	193.6
01-21-42300-000 SALARIES - OVERTIME	11,947.64	91,418.25	160,000.00	( 68,581.75)	57.1
01-21-42800-000 OIC - ON-CALL FTO	2,117.64	18,386.76	23,000.00	( 4,613.24)	79.9
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	53,679.92	285,207.84	614,329.00	( 329,121.16)	46.4
01-21-45100-000 HEALTH INSURANCE	16,886.12	204,268.83	313,238.00	( 108,969.17)	65.2
01-21-45200-000 LIFE INSURANCE	153.66	1,205.88	1,800.00	( 594.12)	67.0
01-21-47100-000 UNIFORM ALLOWANCE	195.60	9,003.60	20,000.00	( 10,996.40)	45.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	3,371.03	20,913.10	40,000.00	( 19,086.90)	52.3
01-21-51300-000 MAINTENANCE - VEHICLE	3,608.34	16,860.21	30,000.00	( 13,139.79)	56.2
01-21-53400-000 MEDICAL SERVICES	.00	.00	1,000.00	( 1,000.00)	.0
01-21-53700-000 DATA PROCESSING SERVICES	.00	.00	30,000.00	( 30,000.00)	.0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	1,063.00	4,000.00	( 2,937.00)	26.6
01-21-55100-000 POSTAGE	.00	.00	120.00	( 120.00)	.0
01-21-55200-000 TELEPHONE	1,865.01	13,197.13	23,000.00	( 9,802.87)	57.4
01-21-55300-000 PUBLISHING	.00	487.00	800.00	( 313.00)	60.9
01-21-55400-000 PRINTING	150.00	3,002.15	3,500.00	( 497.85)	85.8
01-21-56100-000 DUES	1,223.60	8,075.60	13,500.00	( 5,424.40)	59.8
01-21-56200-000 TRAVEL EXPENSES	926.10	2,468.74	3,000.00	( 531.26)	82.3
01-21-56300-000 TRAINING	339.00	3,607.25	11,000.00	( 7,392.75)	32.8
01-21-56500-000 PUBLICATIONS	.00	.00	250.00	( 250.00)	.0
01-21-57100-000 UTILITIES	97.14	793.47	1,300.00	( 506.53)	61.0
01-21-57800-000 ANIMAL CONTROL	.00	46.90	500.00	( 453.10)	9.4
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	108.50	722.68	2,000.00	( 1,277.32)	36.1
01-21-65100-000 OFFICE SUPPLIES	.00	4,881.77	4,500.00	381.77	108.5
01-21-65200-000 OPERATING SUPPLIES	328.18	6,560.42	17,000.00	( 10,439.58)	38.6
01-21-65500-000 AUTOMOBILE FUEL/OIL	133.35	19,960.26	42,000.00	( 22,039.74)	47.5
01-21-65800-000 PRISONER SUPPLIES	.00	928.50	5,000.00	( 4,071.50)	18.6
01-21-66200-000 K9 SUPPLIES	.00	1,097.25	5,000.00	( 3,902.75)	22.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	20,252.10	34,225.00	( 13,972.90)	59.2
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	61,794.00	( 61,794.00)	.0
01-21-91700-000 INVESTIGATIONS	.00	300.00	2,500.00	( 2,200.00)	12.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	429.00	5,000.00	( 4,571.00)	8.6
01-21-92400-000 DUI	.00	1,872.10	7,000.00	( 5,127.90)	26.7
<b>TOTAL POLICE DEPARTMENT</b>	<b>226,467.12</b>	<b>1,833,066.83</b>	<b>3,445,813.00</b>	<b>( 1,612,746.17)</b>	<b>53.2</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	83,353.27	615,765.80	1,112,100.00	( 496,334.20)	55.4
01-22-42200-000 SALARIES - PART-TIME	7,111.50	42,165.50	330,268.00	( 288,102.50)	12.8
01-22-42300-000 SALARY EXPENSE - OVERTIME	28,702.53	146,784.14	212,000.00	( 65,215.86)	69.2
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	42,132.79	223,856.55	482,180.00	( 258,323.45)	46.4
01-22-45100-000 HEALTH INSURANCE	17,336.44	130,400.20	244,154.00	( 113,753.80)	53.4
01-22-45200-000 LIFE INSURANCE	76.83	602.94	1,000.00	( 397.06)	60.3
01-22-47100-000 UNIFORM ALLOWANCE	.00	4,116.06	14,000.00	( 9,883.94)	29.4
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	50.00	1,036.82	9,000.00	( 7,963.18)	11.5
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	.00	5,412.77	12,500.00	( 7,087.23)	43.3
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	458.23	13,270.84	23,745.00	( 10,474.16)	55.9
01-22-53400-000 MEDICAL SERVICES	.00	289.00	7,800.00	( 7,511.00)	3.7
01-22-54900-000 OTHER PROFESSIONAL SERVICES	4,433.57	23,890.34	97,089.00	( 73,198.66)	24.6
01-22-55100-000 POSTAGE	.00	.00	500.00	( 500.00)	.0
01-22-55200-000 TELEPHONE	461.95	3,696.70	8,000.00	( 4,303.30)	46.2
01-22-55400-000 PRINTING	.00	253.02	500.00	( 246.98)	50.6
01-22-56100-000 DUES	120.00	945.00	1,900.00	( 955.00)	49.7
01-22-56200-000 TRAVEL EXPENSES	.00	120.00	2,500.00	( 2,380.00)	4.8
01-22-56300-000 TRAINING	125.53	1,665.68	13,000.00	( 11,334.32)	12.8
01-22-56400-000 TUITION REIMBURSEMENT	1,857.04	8,000.16	18,500.00	( 10,499.84)	43.2
01-22-56500-000 PUBLICATIONS	.00	.00	150.00	( 150.00)	.0
01-22-57100-000 UTILITIES	97.14	6,451.51	17,000.00	( 10,548.49)	38.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	40.97	1,308.32	4,000.00	( 2,691.68)	32.7
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	1,012.00	5,000.00	( 3,988.00)	20.2
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	71.75	1,028.78	5,000.00	( 3,971.22)	20.6
01-22-65100-000 OFFICE SUPPLIES	71.93	1,032.59	2,500.00	( 1,467.41)	41.3
01-22-65200-000 OPERATING SUPPLIES	1,837.59	9,952.09	22,000.00	( 12,047.91)	45.2
01-22-65400-000 JANITORIAL SUPPLIES	135.64	845.22	3,000.00	( 2,154.78)	28.2
01-22-65500-000 AUTOMOTIVE FUEL/OIL	845.95	6,435.88	36,000.00	( 29,564.12)	17.9
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	867.05	55,000.00	( 54,132.95)	1.6
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	62,000.00	( 62,000.00)	0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	1,000.00	( 1,000.00)	.0
<b>TOTAL FIRE DEPARTMENT</b>	<b>189,320.65</b>	<b>1,251,204.96</b>	<b>2,803,386.00</b>	<b>( 1,552,181.04)</b>	<b>44.6</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	415,787.77	3,084,271.79	6,249,199.00	( 3,164,927.21)	49.4

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	51,223.16	371,281.27	685,310.00	( 314,028.73)	54.2
01-41-42200-000 SALARIES (PART-TIME)	1,520.00	4,000.00	10,000.00	( 6,000.00)	40.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	2,118.83	44,448.01	60,000.00	( 15,551.99)	74.1
01-41-42600-000 SALARIES-PAGER PAY	940.50	9,932.00	19,500.00	( 9,568.00)	50.9
01-41-45100-000 HEALTH INSURANCE	10,762.80	77,412.46	139,172.00	( 61,759.54)	55.6
01-41-45200-000 LIFE INSURANCE	59.10	429.24	631.00	( 201.76)	68.0
01-41-47100-000 UNIFORM ALLOWANCE	148.70	2,385.75	4,000.00	( 1,614.25)	59.6
01-41-47300-000 CLOTHING ACQUISITION	140.93	943.73	2,500.00	( 1,556.27)	37.8
01-41-51100-000 MAINTENANCE (BUILDING)	.00	1,196.51	2,500.00	( 1,303.49)	47.9
01-41-51200-000 MAINTENANCE (EQUIPMENT)	9,188.80	16,809.02	15,000.00	1,809.02	112.1
01-41-51300-000 MAINT.SERVICE-VEHICLE	1,018.06	14,273.06	30,000.00	( 15,726.94)	47.6
01-41-51400-000 MAINTENANCE STREET	1,080.00	6,153.80	30,000.00	( 23,846.20)	20.5
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	13,626.75	3,000.00	10,626.75	454.2
01-41-52900-000 MAINTENANCE OTHER	.00	391.25	20,000.00	( 19,608.75)	2.0
01-41-53600-000 JANITORIAL SERVICES	234.20	1,639.75	2,000.00	( 360.25)	82.0
01-41-54900-000 OTHER PROFESSIONAL SERVICES	2,157.24	10,771.72	30,000.00	( 19,228.28)	35.9
01-41-55100-000 POSTAGE	.00	.00	100.00	( 100.00)	.0
01-41-55200-000 TELEPHONE	214.98	1,667.87	4,000.00	( 2,332.13)	41.7
01-41-55300-000 PUBLISHING	.00	.00	300.00	( 300.00)	.0
01-41-56200-000 TRAVEL EXPENSES	.00	72.92	2,000.00	( 1,927.08)	3.7
01-41-56300-000 TRAINING	.00	425.00	4,000.00	( 3,575.00)	10.6
01-41-57100-000 UTILITIES	587.43	5,588.20	13,500.00	( 7,911.80)	41.4
01-41-57200-000 STREET LIGHTING	10,557.89	88,016.54	165,000.00	( 76,983.46)	53.3
01-41-59400-000 LEASE OR RENTALS	.00	.00	3,000.00	( 3,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	.00	451.49	5,000.00	( 4,548.51)	9.0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	3,361.81	4,809.65	18,500.00	( 13,690.35)	26.0
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	903.22	9,039.29	25,000.00	( 15,960.71)	36.2
01-41-61400-000 SUPPLIES STREETS	7,378.56	33,862.55	60,000.00	( 26,137.45)	56.4
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	73,406.13	110,000.00	( 36,593.87)	66.7
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	269.42	2,168.33	12,000.00	( 9,831.67)	18.1
01-41-62900-000 SUPPLIES OTHER	367.71	13,293.75	15,000.00	( 1,706.25)	88.6
01-41-65100-000 OFFICE SUPPLIES	.00	848.80	2,000.00	( 1,151.20)	42.4
01-41-65200-000 OPERATING SUPPLIES	204.38	3,598.45	8,000.00	( 4,401.55)	45.0
01-41-65300-000 SMALL TOOLS	.00	913.49	3,500.00	( 2,586.51)	26.1
01-41-65400-000 JANITORIAL SUPPLIES	20.24	367.24	1,000.00	( 632.76)	36.7
01-41-65500-000 GASOLINE/OIL	2,201.07	29,307.46	55,000.00	( 25,692.54)	53.3
01-41-66100-000 SAFETY SUPPLIES	.00	232.22	3,500.00	( 3,267.78)	6.6
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	21,846.74	34,618.74	48,000.00	( 13,381.26)	72.1
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	344,548.00	344,548.00	95,000.00	249,548.00	362.7
01-41-89000-000 CAPITAL OUTLAY - OTHER	1,400.00	24,824.64	35,000.00	( 10,175.36)	70.9
01-41-92900-000 MISCELLANEOUS CHARGES	120.00	120.00	.00	120.00	.0
<b>TOTAL STREET DIVISION</b>	<b>474,573.87</b>	<b>1,247,875.08</b>	<b>1,742,013.00</b>	<b>( 494,137.92)</b>	<b>71.6</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,224.00	31,324.13	55,832.00	( 24,507.87)	56.1
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	5,610.53	.00	5,610.53	.0
01-46-42600-000 PAGER	217.50	1,500.00	.00	1,500.00	.0
01-46-45100-000 HEALTH INSURANCE	2,884.71	21,897.92	33,767.00	( 12,069.08)	64.3
01-46-45200-000 LIFE INSURANCE	5.91	34.70	70.00	( 35.30)	49.6
01-46-51100-000 MAINTENANCE (BUILDING)	400.00	650.00	1,500.00	( 850.00)	43.3
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	( 500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	50.76	84.76	300.00	( 215.24)	28.3
01-46-54900-000 OTHER PROFESSIONAL SERVICES	4,448.00	15,360.89	45,000.00	( 29,639.11)	34.1
01-46-55200-000 TELEPHONE	128.09	893.28	1,600.00	( 706.72)	55.8
01-46-57100-000 UTILITIES	221.84	1,192.71	3,000.00	( 1,807.29)	39.8
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	1,000.00	( 1,000.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	149.98	500.00	( 350.02)	30.0
01-46-61300-000 SUPPLIES (VEHICLE)	.00	24.39	500.00	( 475.61)	4.9
01-46-61400-000 SUPPLIES ROAD	.00	52.35	.00	52.35	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	29.98	1,532.27	1,500.00	32.27	102.2
01-46-65200-000 OPERATING SUPPLIES	.00	178.26	700.00	( 521.74)	25.5
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	( 500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	79.84	100.00	( 20.16)	79.8
01-46-65500-000 GASOLINE/OIL	371.77	1,507.90	1,800.00	( 292.10)	83.8
01-46-92900-000 MISCELLANEOUS CHARGES	63.18	420.87	100.00	320.87	420.9
<b>TOTAL CEMETERY</b>	<b>13,045.74</b>	<b>82,294.78</b>	<b>148,269.00</b>	<b>( 65,974.22)</b>	<b>55.5</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	14,636.09	110,185.05	194,600.00	( 84,414.95)	56.6
01-48-42200-000 SALARIES-PART-TIME	.00	.00	6,000.00	( 6,000.00)	.0
01-48-45100-000 HEALTH INSURANCE	2,929.36	22,033.84	38,591.00	( 16,557.16)	57.1
01-48-45200-000 LIFE INSURANCE	11.82	92.76	250.00	( 157.24)	37.1
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,500.00	( 1,500.00)	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	659.04	900.00	( 240.96)	73.2
01-48-51300-000 MAINT.SERVICE (VEHICLE)	55.08	540.88	1,200.00	( 659.12)	45.1
01-48-53200-000 ENGINEERING SERVICE	9,393.30	80,126.82	90,000.00	( 9,873.18)	89.0
01-48-54900-000 OTHER PROFESSIONAL SERVICES	.00	650.00	2,200.00	( 1,550.00)	29.6
01-48-55200-000 TELEPHONE	104.28	1,151.25	3,200.00	( 2,048.75)	36.0
01-48-55300-000 PUBLISHING	.00	.00	600.00	( 600.00)	.0
01-48-56100-000 DUES	120.00	249.00	1,500.00	( 1,251.00)	16.6
01-48-56200-000 TRAVEL EXPENSES	192.51	857.88	2,500.00	( 1,642.12)	34.3
01-48-56300-000 TRAINING	365.00	600.00	2,300.00	( 1,700.00)	26.1
01-48-56500-000 PUBLICATIONS	.00	.00	250.00	( 250.00)	.0
01-48-57100-000 UTILITIES	.00	( 22.11)	3,500.00	( 3,522.11)	( .6)
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	1,530.12	2,200.00	( 669.88)	69.6
01-48-65100-000 OFFICE SUPPLIES	.00	211.08	850.00	( 638.92)	24.8
01-48-65300-000 SMALL TOOLS	10.99	67.72	550.00	( 482.28)	12.3
01-48-65400-000 JANITORIAL SUPPLIES	.00	.00	450.00	( 450.00)	.0
01-48-65500-000 GASOLINE & OIL	194.62	1,241.48	2,700.00	( 1,458.52)	46.0
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	( 100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	192.71	647.71	2,900.00	( 2,252.29)	22.3
01-48-82000-000 BUILDING	.00	.00	1,500.00	( 1,500.00)	.0
01-48-83000-000 EQUIPMENT	.00	.00	7,500.00	( 7,500.00)	.0
01-48-87000-000 FURNITURE	.00	.00	1,000.00	( 1,000.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	100.00	( 100.00)	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	( 100.00)	.0
<b>TOTAL ENGINEERING</b>	<b>28,205.76</b>	<b>220,822.52</b>	<b>369,041.00</b>	<b>( 148,218.48)</b>	<b>59.8</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	515,825.37	1,550,992.38	2,259,323.00	( 708,330.62)	68.7

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 7 MONTHS ENDING JULY 31, 2019

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)	21,341.87	162,591.75	285,765.00	( 123,173.25)	56.9
01-44-45100-000 HEALTH INSURANCE	4,077.70	28,438.72	54,190.00	( 25,751.28)	52.5
01-44-45200-000 LIFE INSURANCE	23.64	185.52	351.00	( 165.48)	52.9
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	531.55	1,000.00	( 468.45)	53.2
01-44-52900-000 NUISANCE ABATEMENT	1,209.00	1,406.00	6,000.00	( 4,594.00)	23.4
01-44-53400-000 MEDICAL SERVICES	.00	173.00	.00	173.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	10,716.80	50,000.00	( 39,283.20)	21.4
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	.00	14,186.50	54,553.00	( 40,366.50)	26.0
01-44-54920-000 OTHER PROF SVCS - REBRANDING	.00	12,607.54	40,000.00	( 27,392.46)	31.5
01-44-55200-000 TELEPHONE	63.66	655.18	1,600.00	( 944.82)	41.0
01-44-55300-000 PUBLISHING	1,143.86	7,433.69	2,500.00	4,933.69	297.4
01-44-55400-000 PRINTING	116.70	1,227.78	700.00	527.78	175.4
01-44-56100-000 DUES	581.00	1,473.00	1,700.00	( 227.00)	86.7
01-44-56200-000 TRAVEL EXPENSES	.00	5,172.84	9,000.00	( 3,827.16)	57.5
01-44-56300-000 TRAINING	225.00	529.00	3,000.00	( 2,471.00)	17.6
01-44-56500-000 PUBLICATIONS	.00	.00	400.00	( 400.00)	.0
01-44-56600-000 CONFERENCE EXPENSES	.00	2,613.00	5,000.00	( 2,387.00)	52.3
01-44-57100-000 UTILITIES	.00	.00	2,200.00	( 2,200.00)	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	1,000.00	( 1,000.00)	.0
01-44-65100-000 OFFICE SUPPLIES	26.08	1,410.51	2,000.00	( 589.49)	70.5
01-44-65200-000 OPERATING SUPPLIES	.00	15.70	1,000.00	( 984.30)	1.6
01-44-65500-000 AUTOMOTIVE FUEL/OIL	33.73	453.20	1,200.00	( 746.80)	37.8
01-44-87000-000 FURNITURE	294.60	2,039.32	2,000.00	39.32	102.0
01-44-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	5,000.00	( 5,000.00)	.0
01-44-91100-000 PUBLIC RELATIONS	10,040.64	10,610.78	9,000.00	1,610.78	117.9
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>39,177.48</b>	<b>264,471.38</b>	<b>539,159.00</b>	<b>( 274,687.62)</b>	<b>49.1</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-45200-000 LIFE INSURANCE	.00	.00	140.00	( 140.00)	.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	525.00	3,000.00	( 2,475.00)	17.5
01-61-55100-000 POSTAGE	.00	.00	100.00	( 100.00)	.0
01-61-55200-000 TELEPHONE	175.88	838.74	1,500.00	( 661.26)	55.9
01-61-56100-000 DUES	175.00	864.00	2,000.00	( 1,136.00)	43.2
01-61-56200-000 TRAVEL EXPENSES	10.00	1,706.79	2,500.00	( 793.21)	68.3
01-61-56300-000 TRAINING	.00	95.00	3,500.00	( 3,405.00)	2.7
01-61-56500-000 PUBLICATIONS	.00	.00	100.00	( 100.00)	.0
01-61-56600-000 CONFERENCE	315.00	666.32	2,000.00	( 1,333.68)	33.3
01-61-65100-000 OFFICE SUPPLIES	55.47	551.94	1,000.00	( 448.06)	55.2
01-61-65200-000 OPERATING SUPPLIES	.00	99.00	100.00	( 1.00)	99.0
01-61-83000-000 EQUIPMENT	.00	949.99	1,000.00	( 50.01)	95.0
01-61-91100-000 COMMUNITY RELATIONS	.00	426.80	2,500.00	( 2,073.20)	17.1
01-61-92900-000 MISCELLANEOUS CHARGES	82.50	732.05	16,000.00	( 15,267.95)	4.6
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>813.85</b>	<b>7,455.63</b>	<b>35,440.00</b>	<b>( 27,984.37)</b>	<b>21.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 7 MONTHS ENDING JULY 31, 2019

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOP	39,991.33	271,927.01	574,599.00	( 302,671.99)	47.3
TOTAL FUND EXPENDITURES	<u>1,052,452.18</u>	<u>5,881,214.58</u>	<u>10,992,296.00</u>	<u>( 5,111,081.42)</u>	<u>53.5</u>
NET REVENUE OVER EXPENDITURES	<u>313,722.85</u>	<u>934,683.22</u>	<u>538.00</u>	<u>934,145.22</u>	<u>17373</u>

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 7 MONTHS ENDING JULY 31 2019**

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>REVENUE BY FUND</b>					
Audit	2,879	15,298	27,050	11,752	56.55
Insurance	37,527	199,250	351,600	152,350	56.67
Illinois Municipal Retirement	17,405	92,474	199,177	106,703	46.43
Social Security	17,437	92,606	163,375	70,769	56.68
Ambulance	6,470	45,230	201,500	156,270	22.45
Economic Development	-	-	-	-	0
Motor Fuel Tax	18,773	143,469	2,112,000	1,968,531	6.79
Utility Tax	31,273	311,905	437,000	125,095	71.37
Travel and Tourism	34,094	154,380	256,000	101,620	60.3
Sales Tax	91,541	642,405	1,218,000	575,595	52.74
Lighthouse Pointe TIF	775	344,772	583,252	238,480	59.11
Foreign Fire Insurance	-	142	22,300	22,158	0.64
TIF	10,786	37,526	85,021	47,495	44.14
Overweight Truck	3,459	27,822	40,400	12,578	68.87
Capital Improvement	273	579,029	6,851,900	6,272,871	8.45
Stormwater Management	173	38,597	27,100	(11,497)	142.42
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	33,590	343,054	355,100	12,046	96.61
Technology Center	124,450	865,947	1,487,500	621,553	58.21
Airport	75,894	342,490	4,577,863	4,235,373	7.48
Railroad	133,697	139,362	4,713,083	4,573,721	2.96
Golf Course	42,488	210,972	363,200	152,228	58.09
Health Insurance	-	-	-	-	0
Administrative Services	107,828	754,772	1,293,931	539,159	58.33
<b>Total Revenues</b>	<b>790,810</b>	<b>5,381,501</b>	<b>25,366,352</b>	<b>19,984,851</b>	<b>21.22</b>

CITY OF ROCHELLE  
SPECIAL FUND BUDGET SUMMARY  
FOR THE 7 MONTHS ENDING JULY 31 2019

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>OPERATING EXPENSES</b>					
Audit	-	20,150	28,000	7,850	71.96
Insurance	(12,459)	131,876	317,000	185,124	41.6
Illinois Municipal Retirement	7,844	94,573	190,000	95,427	49.78
Social Security	13,377	105,318	186,000	80,682	56.62
Ambulance	-	-	200,000	200,000	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	-	2,000,000	2,000,000	0
Utility Tax	-	-	1,200,000	1,200,000	0
Travel and Tourism	20,081	153,155	343,115	189,960	44.64
Sales Tax	9,917	134,770	3,019,000	2,884,230	4.46
Lighthouse Pointe TIF	-	41,282	371,955	330,673	11.1
Foreign Fire Insurance	-	28,861	40,000	11,139	72.15
TIF	(10)	15,934	222,500	206,566	7.16
Overweight Truck	1,000	7,800	91,200	83,400	8.55
Capital Improvement	432,179	1,657,850	8,380,890	6,723,040	19.78
Stormwater Management	-	4,083	14,500	10,417	28.16
Technology Park	-	-	-	-	0
Debt Service	10,505	73,532	-	(73,532)	0
Solid Waste	43,800	457,598	1,776,468	1,318,870	25.76
Technology Center	58,244	697,260	905,287	208,027	77.02
Airport	55,941	397,504	4,652,349	4,254,845	8.54
Railroad	42,906	1,844,569	4,808,199	2,963,630	38.36
Golf Course	11,576	75,452	141,709	66,257	53.24
Health Insurance	-	-	-	-	0
Administrative Services	92,157	721,867	1,282,930	561,063	56.27
<b>Total Expenses</b>	<b>787,058</b>	<b>6,663,432</b>	<b>30,171,102</b>	<b>23,507,670</b>	<b>22.09</b>
<b>Revenue over Expenses</b>	<b>3,752</b>	<b>(1,281,931)</b>	<b>(4,804,750)</b>	<b>(3,522,819)</b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET - WATER FUND July 31, 2019 and 2018

	July 31, 2019	July 31, 2018
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	30,795,146	28,710,381
Less: Accumulated Depreciation	( 8,931,526)	( 8,208,894)
Net Plant in Service	21,863,621	20,501,487
<b>CURRENT ASSETS</b>		
Cash & Investments	4,050,788	5,152,991
Customer Accounts Receivable	399,880	349,658
Other Accounts Receivable	81,594	82,822
Prepaid Expenses	6,928	6,344
Total Current Assets	4,539,190	5,591,816
<b>RESTRICTED ASSETS</b>	96,131	95,843
<b>OTHER DEBITS</b>		
Deferred Outflows of Resources	48,279	121,995
Total Other Debits	48,279	121,995
<b>TOTAL ASSETS</b>	26,547,221	26,311,141
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	19,800,573	19,539,339
Contribution in Aid of Construction (Net)	310,743	188,051
Total Equity	20,111,316	19,727,389
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	227,540	390,861
Accrued Liabilities	55,041	231,544
Total Current Liabilities	282,581	622,405
<b>Non-Current Liabilities:</b>		
Other Non-Current Liabilities	6,153,324	5,961,347
Total Non-Current Liabilities	6,153,324	5,961,347
Total Liabilities	6,435,905	6,583,752
<b>TOTAL LIABILITIES AND EQUITY</b>	26,547,221	26,311,141

# ROCHELLE MUNICIPAL UTILITIES

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

For the 7 Months Ending July 31, 2019 and 2018

	2019	2018	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	545,462	551,759	( 6,297)	98.9
Commercial Sales	417,879	421,421	( 3,542)	99.2
Industrial Sales	501,496	514,982	( 13,487)	97.4
Other Operating Revenues	70,445	74,488	( 4,043)	94.6
<b>Total Operating Revenues</b>	<b>1,535,282</b>	<b>1,562,650</b>	<b>( 27,368)</b>	<b>98.3</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	185,730	231,580	( 45,850)	80.2
Source of Supply - Maintenance	2,762	33,883	( 31,121)	8.2
Water Treatment - Operations	128,322	65,487	62,835	196.0
Water Treatment - Maintenance	4,988	14,998	( 10,010)	33.3
Distribution - Operations	245,615	136,926	108,690	179.4
Distribution - Maintenance	183,303	112,100	71,202	163.5
Customer Accounts	92,919	84,463	8,456	110.0
Administrative and General	158,295	167,208	( 8,913)	94.7
Depreciation	377,014	300,692	76,322	125.4
<b>Total Operating Expenses</b>	<b>1,378,948</b>	<b>1,147,337</b>	<b>231,611</b>	<b>120.2</b>
<b>Operating Income (Loss)</b>	<b>156,334</b>	<b>415,313</b>	<b>( 258,979)</b>	<b>37.6</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	4,348	2,352	1,996	184.9
Investment Income	27,675	27,395	281	101.0
Merchandising, Jobbing & Contract Expense	( 873)	( 552)	( 322)	( 158.3)
Interest Expense	( 52,570)	( 33,458)	( 19,112)	( 157.1)
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 21,420)</b>	<b>( 4,263)</b>	<b>( 17,157)</b>	<b>( 502.5)</b>
<b>Net Income Before Amortizations</b>	<b>134,915</b>	<b>411,050</b>	<b>( 276,136)</b>	<b>32.8</b>
<b>Net Income</b>	<b>134,915</b>	<b>411,050</b>	<b>( 276,136)</b>	<b>32.8</b>
<b>Operating Transfers In (Out)</b>	<b>( 76,344)</b>	<b>( 75,409)</b>	<b>( 936)</b>	<b>( 101.2)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>58,570</b>	<b>335,642</b>	<b>( 277,071)</b>	<b>17.5</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>19,743,179</b>	<b>19,218,380</b>	<b>524,798</b>	<b>102.7</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>19,801,749</b>	<b>19,554,022</b>	<b>247,727</b>	<b>101.3</b>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND  
July 31, 2019 and 2018

	July 31, 2019	July 31, 2018
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	42,908,607	41,842,776
Less: Accumulated Depreciation	( 24,841,677)	( 23,791,575)
Net Plant in Service	18,066,930	18,051,201
<b>CURRENT ASSETS</b>		
Cash & Investments	4,144,884	3,217,709
Customer Accounts Receivable	582,062	796,744
Other Accounts Receivable	110,341	110,468
Inventory		1,612
Prepaid Expenses	15,561	14,251
Total Current Assets	4,852,848	4,140,783
<b>RESTRICTED FUNDS</b>	413,136	389,457
<b>NON-CURRENT ASSETS</b>		
Deferred Outflows of Resources	126,557	324,250
Total Non-Current Assets	126,557	324,250
<b>TOTAL ASSETS</b>	<b>23,459,472</b>	<b>22,905,691</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	15,498,754	14,857,418
Contribution in Aid of Construction (Net)	7,309,398	6,980,360
Total Equity	22,808,152	21,837,778
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	109,727	161,335
Accrued Liabilities	148,793	593,489
Total Current Liabilities	258,520	754,824
<b>Non-Current Liabilities:</b>		
Bonds Payable	281,657	313,090
Other Non-Current Liabilities	111,142	
Total Non-Current Liabilities	392,799	313,090
Total Liabilities	651,320	1,067,913
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>23,459,472</b>	<b>22,905,691</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 7 Months Ending July 31, 2019 and 2018

	2019	2018	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	673,612	685,701	( 12,088)	98.2
Commercial Sales	722,355	642,257	80,098	112.5
Industrial Sales	673,640	681,092	( 7,451)	98.9
Other Operating Revenues	129,855	67,381	62,475	192.7
<b>Total Operating Revenues</b>	<b>2,199,463</b>	<b>2,076,430</b>	<b>123,033</b>	<b>105.9</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	69,340	51,562	17,778	134.5
Collection - Maintenance	9,951	34,284	( 24,333)	29.0
Pumping - Operations		3,424	( 3,424)	.0
Pumping - Maintenance	5,464	6,845	( 1,381)	79.8
Treatment and Disposal - Operations	678,134	666,057	12,078	101.8
Treatment and Disposal - Maintenance	110,422	118,520	( 6,098)	94.8
Customer Accounts	103,258	84,238	19,020	122.6
Administrative and General	164,649	168,399	( 3,751)	97.8
Depreciation	622,732	621,932	800	100.1
<b>Total Operating Expenses</b>	<b>1,763,950</b>	<b>1,753,262</b>	<b>10,689</b>	<b>100.6</b>
<b>Operating Income (Loss)</b>	<b>435,513</b>	<b>323,169</b>	<b>112,344</b>	<b>134.8</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	26,757	19,348	7,409	138.3
Non Utility Income	158,104	11,392	146,711	1,387.8
Merchandising, Jobbing & Contract Income	4,105	3,447	658	119.1
Merchandising, Jobbing & Contract Expense		( 368)	368	.0
Interest Expense	( 4,246)	( 5,028)	782	( 84.5)
<b>Total Non-Operating Revenue (Expense)</b>	<b>184,720</b>	<b>28,792</b>	<b>155,928</b>	<b>641.6</b>
<b>Net Income Before Amortizations</b>	<b>620,233</b>	<b>351,961</b>	<b>268,272</b>	<b>176.2</b>
<b>Net Income</b>	<b>620,233</b>	<b>351,961</b>	<b>268,272</b>	<b>176.2</b>
Operating Transfers In (Out)	( 104,072)	( 87,499)	( 16,573)	( 118.9)
<b>Increase (Decrease) in Retained Earnings</b>	<b>516,161</b>	<b>264,461</b>	<b>251,699</b>	<b>195.2</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>14,988,401</b>	<b>14,596,284</b>	<b>392,117</b>	<b>102.7</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>15,504,562</b>	<b>14,860,745</b>	<b>643,817</b>	<b>104.3</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND July 31, 2019 and 2018

	July 31, 2019	July 31, 2018	
<b>ASSETS</b>			
<b>PLANT IN SERVICE</b>			
Utility Plant in Service	92,546,707	90,728,781	
Less: Accumulated Depreciation	( 51,229,970)	( 48,457,404)	
Net Plant in Service	41,316,737	42,271,377	
<b>CURRENT ASSETS</b>			
Cash & Investments	8,738,995	6,395,236	
Customer Accounts Receivable	4,973,499	5,004,602	
Inventory	1,144,540	1,321,642	
Prepaid Expenses	94,422	89,061	
Total Current Assets	14,951,457	12,810,542	
<b>RESTRICTED ASSETS</b>			
	8,726,063	7,838,131	
<b>NON-CURRENT ASSETS</b>			
Unamortized Loss	1,240,693	1,405,035	
Deferred Outflows of Resources	370,321	956,698	
Other Deferred Debits	173,864	197,292	
Interdepartmental Loan Receivable	409,044	429,623	
Total Non-Current Assets	2,193,923	2,988,649	
<b>TOTAL ASSETS</b>	67,188,179	65,908,698	
<b>LIABILITIES AND EQUITY</b>			
<b>EQUITY</b>			
Retained Earnings	48,829,994	46,944,858	
Total Equity	48,829,994	46,944,858	
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts Payable	2,431,827	2,335,967	
Accrued Liabilities	456,764	1,761,667	
Total Current Liabilities	2,888,591	4,097,633	
<b>Non-Current Liabilities:</b>			
Bonds Payable	14,139,346	14,841,577	
Other Non-Current Liabilities	1,330,247	24,630	
Total Non-Current Liabilities	15,469,594	14,866,207	
Total Liabilities	18,358,184	18,963,841	
<b>TOTAL LIABILITIES AND EQUITY</b>	67,188,179	65,908,698	

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 7 Months Ending July 31, 2019 and 2018

	2019	2018	Variance	%
<b>OPERATING REVENUES</b>				
Residential	3,443,253	3,763,713	( 320,460)	91.5
Small General Service	2,962,805	3,148,320	( 185,514)	94.1
Large General Service	13,678,690	13,890,091	( 211,401)	98.5
Public Street Lighting	84,184	88,633	( 4,449)	95.0
Interdepartmental	349,460	379,549	( 30,089)	92.1
Forfeited Discounts	108,002	159,323	( 51,321)	67.8
Other Operating Revenues	1,547,740	1,516,546	31,193	102.1
	<b>Total Operating Revenues</b>	<b>22,946,175</b>	<b>( 772,041)</b>	<b>96.6</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	12,348,687	13,043,182	( 694,495)	94.7
Generation - Operation	337,272	437,022	( 99,750)	77.2
Generation - Maintenance	804,643	467,929	336,714	172.0
Transmission - Operation	642,548	821,423	( 178,876)	78.2
Transmission - Maintenance	20,544	20,544	0	0
Distribution - Operation	1,025,899	1,102,032	( 76,133)	93.1
Distribution - Maintenance	498,716	546,959	( 48,243)	91.2
Depreciation	1,739,725	1,779,441	( 39,716)	97.8
Taxes Other Than Income Taxes	98,496	97,242	1,254	101.3
Customer Accounts	282,930	217,493	65,437	130.1
Administrative & General	1,493,419	1,456,783	36,635	102.5
	<b>Total Operating Expenses</b>	<b>19,969,506</b>	<b>( 676,628)</b>	<b>96.6</b>
	<b>Operating Income (Loss)</b>	<b>2,976,669</b>	<b>( 95,413)</b>	<b>96.8</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	149,702	89,230	60,472	167.8
Merchandising, Jobbing & Contract Expense	( 38,535)	( 21,096)	( 17,439)	( 182.7)
Amortization Expense	29,626	38,258	( 8,632)	77.4
Interest Expense	( 344,052)	( 354,782)	10,730	( 97.0)
Non-Operating Revenue (Expense)	( 200)	936	( 1,136)	( 21.4)
	<b>Total Non-Operating Revenue (Expense)</b>	<b>( 247,455)</b>	<b>43,996</b>	<b>( 82.2)</b>
	<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>2,729,214</b>	<b>( 51,417)</b>	<b>98.1</b>
<b>Operating Transfers In (Out)</b>	<b>( 1,147,201)</b>	<b>( 1,153,266)</b>	<b>6,065</b>	<b>( 99.5)</b>
	<b>Increase (Decrease) in Retained Earnings</b>	<b>1,575,949</b>	<b>( 45,352)</b>	<b>97.1</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>47,299,398</b>	<b>45,369,842</b>	<b>1,929,556</b>	<b>104.3</b>
	<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>46,945,791</b>	<b>1,884,204</b>	<b>104.0</b>