

**CITY OF ROCHELLE  
GENERAL FUND BUDGET SUMMARY  
FOR THE 8 MONTHS ENDING AUGUST 31 2019**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	150,154	1,246,104	1,939,466	693,362	64.25
Licenses and Permits	36,726	452,579	508,100	55,521	89.07
Intergovernmental Revenue	261,485	2,675,155	3,786,123	1,110,968	70.66
Fines, Forfeitures & Penalties	7,148	64,085	100,000	35,915	64.09
Public Charges for Services	92,783	605,041	1,442,976	837,935	41.93
Other Fees	8,238	104,159	87,000	(17,159)	119.72
Miscellaneous Revenues	260,788	346,284	102,000	(244,284)	339.49
Other Financing Sources	252,264	2,018,113	3,027,169	1,009,056	66.67
<b>Total Revenues</b>	<b>1,069,587</b>	<b>7,511,518</b>	<b>10,992,834</b>	<b>3,481,316</b>	<b>68.33</b>
 <b>OPERATING EXPENSES</b>					
Mayor and City Council	2,348	19,207	40,150	20,943	47.84
City Manager	722	18,231	29,900	11,669	60.97
City Attorney	11,998	87,488	110,000	22,512	79.53
City Clerk	9,953	62,997	106,386	43,389	59.22
Police Department	331,701	2,168,995	3,445,813	1,276,818	62.95
Fire Department	248,954	1,501,269	2,803,386	1,302,117	53.55
Community Development	28,599	293,380	539,159	245,779	54.41
Engineering	19,391	175,188	369,041	193,853	47.47
Street Division	104,179	1,353,069	1,742,013	388,944	77.67
Cemetery Division	10,445	92,740	148,269	55,529	62.55
Municipal Building	60,777	881,219	1,622,739	741,520	54.3
Economic Development	2,110	9,566	35,440	25,874	26.99
<b>Total Expenses</b>	<b>831,178</b>	<b>6,663,347</b>	<b>10,992,296</b>	<b>4,328,949</b>	<b>60.62</b>
 <b>Revenue over Expenses</b>	 <b>238,409</b>	 <b>848,172</b>	 <b>538</b>	 <b>(847,634)</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	PROPERTY TAX	65,813.33	541,342.80	871,019.00 ( 329,676.20)	62.2
01-11-31110	PROPERTY TAX - POLICE PENSION	39,472.86	324,680.71	503,363.00 ( 178,682.29)	64.5
01-11-31120	PROPERTY TAX - FIRE PENSION	30,981.83	254,838.38	395,084.00 ( 140,245.62)	64.5
01-11-31500	ROAD & BRIDGE TAX	13,885.79	125,241.64	170,000.00 ( 44,758.36)	73.7
	TOTAL TAXES	150,153.81	1,246,103.53	1,939,466.00 ( 693,362.47)	64.3
<u>LICENSES &amp; PERMITS</u>					
01-11-32100	LIQUOR LICENSES	550.00	37,575.00	28,600.00 8,975.00	131.4
01-11-32500	FRANCHISE LICENSE	.00	93,342.75	375,000.00 ( 281,657.25)	24.9
01-11-32510	TELECOMMUNICATIONS TAX	28,088.21	222,358.69	.00 222,358.69	.0
01-11-32600	AMUSEMENT LICENSE	1,870.51	1,890.51	2,000.00 ( 109.49)	94.5
01-11-32900	OTHER LICENSES	.00	70.00	.00 70.00	.0
01-11-33100	BUILDING PERMITS	6,219.74	97,341.71	100,000.00 ( 2,658.29)	97.3
01-11-33500	ALARM FEES & FINES	.00	.00	2,500.00 ( 2,500.00)	.0
	TOTAL LICENSES & PERMITS	38,728.46	452,578.66	508,100.00 ( 55,521.34)	89.1
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	STATE INCOME TAX	64,364.94	731,425.61	908,285.00 ( 176,859.39)	80.5
01-11-34200	REPLACEMENT TAX	( 31,393.29)	162,568.39	215,000.00 ( 52,433.61)	75.6
01-11-34300	VIDEO GAMING TAX	12,619.25	104,328.16	145,000.00 ( 40,671.84)	72.0
01-11-34400	SALES TAX	190,906.68	1,431,574.08	2,200,000.00 ( 768,425.92)	65.1
01-11-34450	LOCAL USE TAX	24,987.33	208,418.17	263,285.00 ( 54,866.83)	79.2
01-11-34762	BROWNFIELD GRANT	.00	36,842.77	54,553.00 ( 17,710.23)	67.5
	TOTAL INTERGOVERNMENTAL REVENUES	281,484.91	2,675,155.18	3,786,123.00 ( 1,110,967.82)	70.7
<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100	COURT FINES	7,148.27	64,085.02	100,000.00 ( 35,914.98)	64.1
	TOTAL FINES, FORFEITURES & PENALTIES	7,148.27	64,085.02	100,000.00 ( 35,914.98)	64.1
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	AMBULANCE FEES	45,257.94	276,552.75	943,000.00 ( 666,447.25)	29.3
01-11-36700	POLICE FEES	4,625.00	33,238.00	65,000.00 ( 31,762.00)	51.1
01-11-36800	FIRE PROTECTION FEES	7,647.32	60,287.60	89,976.00 ( 29,688.40)	67.0
01-11-36900	STREET DIVISION FEES	24,652.75	151,201.68	205,000.00 ( 53,798.32)	73.8
01-11-39960	WATER RECL SOLID WASTE CHARGE	10,600.00	83,760.75	140,000.00 ( 56,239.25)	59.8
	TOTAL PUBLIC CHARGES FOR SERVICES	92,783.01	605,040.78	1,442,976.00 ( 837,935.22)	41.9
<u>OTHER FEES</u>					

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	2,350.00	21,625.00	20,000.00	1,625.00	108.1
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	( 500.00)	.0
01-11-37901 REIMBURSED DEVELOPER FEES	5,887.93	79,033.81	65,000.00	14,033.81	121.6
01-11-37910 BUILDING AND ZONING FEES	.00	3,500.00	1,500.00	2,000.00	233.3
<b>TOTAL OTHER FEES</b>	<b>8,237.93</b>	<b>104,158.81</b>	<b>87,000.00</b>	<b>17,158.81</b>	<b>119.7</b>
<b>MISCELLANEOUS REVENUES</b>					
01-11-38100 INTEREST INCOME	4,913.47	41,246.57	45,000.00	( 3,753.43)	91.7
01-11-38700 LOT SALES	650.00	11,900.00	15,000.00	( 3,100.00)	79.3
01-11-38800 CEMETERY RECEIPTS	700.00	2,000.00	2,000.00	.00	100.0
01-11-38900 MISCELLANEOUS	5,552.00	42,164.10	40,000.00	2,164.10	105.4
01-11-38905 LOAN PROCEEDS	248,973.00	248,973.00	.00	248,973.00	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>280,788.47</b>	<b>346,283.67</b>	<b>102,000.00</b>	<b>244,283.67</b>	<b>339.5</b>
<b>OTHER FINANCING SOURCES</b>					
01-11-39910 TRANSFER FROM ELECTRIC	163,885.83	1,311,086.64	1,966,630.00	( 655,543.36)	66.7
01-11-39920 TRANSFER FROM WATER	10,906.33	87,250.64	130,876.00	( 43,625.36)	66.7
01-11-39930 TRANSF FROM WATER RECLAMATION	14,867.42	118,939.36	178,409.00	( 59,469.64)	66.7
01-11-39945 RAILROAD FUND TRANSFER	9,156.00	73,248.00	109,872.00	( 36,624.00)	66.7
01-11-39946 SALES TAX FUND TRANSFER	9,916.87	79,333.36	119,000.00	( 39,666.64)	66.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	8,000.00	12,000.00	( 4,000.00)	66.7
01-11-39950 SOLID WASTE TRANSFER	42,531.83	340,254.64	510,382.00	( 170,127.36)	66.7
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>252,284.08</b>	<b>2,018,112.64</b>	<b>3,027,169.00</b>	<b>( 1,009,056.36)</b>	<b>66.7</b>
<b>TOTAL FUND REVENUE</b>	<b>1,069,586.94</b>	<b>7,511,518.29</b>	<b>10,992,834.00</b>	<b>( 3,481,315.71)</b>	<b>68.3</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.40	15,933.44	25,250.00	( 9,316.56)	63.1
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	( 100.00)	.0
01-12-55400-000 PRINTING	.00	72.80	200.00	( 127.20)	36.4
01-12-56100-000 DUES	.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	505.25	685.25	5,000.00	( 4,314.75)	13.7
01-12-85100-000 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	( 100.00)	947.55	1,000.00	( 52.45)	94.8
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	( 1,000.00)	.0
TOTAL MAYOR/CITY COUNCIL	<u>2,347.65</u>	<u>19,206.80</u>	<u>40,150.00</u>	<u>( 20,943.20)</u>	<u>47.8</u>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING AUGUST 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	25,554.89	39,900.00	( 14,345.11)	64.1
01-13-42300-000 SALARY EXPENSE-OVERTIME	.00	492.98	.00	492.98	.0
01-13-45100-000 HEALTH INSURANCE	1,786.20	15,221.52	19,296.00	( 4,074.48)	78.9
01-13-45200-000 LIFE INSURANCE	.00	.00	40.00	( 40.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	5,174.46	10,500.00	( 5,325.54)	49.3
01-13-55100-000 POSTAGE	32.00	4,758.36	6,500.00	( 1,741.64)	73.2
01-13-55300-000 PUBLISHING	.00	.00	1,000.00	( 1,000.00)	.0
01-13-55400-000 PRINTING	2,290.40	2,352.40	500.00	1,852.40	470.5
01-13-56100-000 DUES	390.00	500.00	500.00	.00	100.0
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	186.00	1,003.38	8,500.00	( 7,496.62)	11.8
01-13-65100-000 OFFICE SUPPLIES	62.00	62.00	3,000.00	( 2,938.00)	2.1
01-13-83000-000 EQUIPMENT	.00	744.98	1,000.00	( 255.02)	74.5
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	4,492.00	9,308.00	14,000.00	( 4,692.00)	66.5
<b>TOTAL CITY CLERK</b>	<b>12,243.40</b>	<b>65,286.97</b>	<b>106,386.00</b>	<b>( 41,099.03)</b>	<b>61.4</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-45100-000 HEALTH INSURANCE	696.51	5,935.50	7,799.00	( 1,863.50)	76.1
01-17-51100-000 MAINTENANCE (BUILDING)	.00	5,027.93	20,000.00	( 14,972.07)	25.1
01-17-51700-000 MAINTENANCE (GROUNDS)	1,000.00	1,000.00	4,000.00	( 3,000.00)	25.0
01-17-52900-000 MAINTENANCE (OTHER)	159.99	1,356.77	3,000.00	( 1,643.23)	45.2
01-17-53600-000 JANITORIAL SERVICES	2,300.00	19,550.00	30,000.00	( 10,450.00)	65.2
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	94,096.00	141,144.00	( 47,048.00)	66.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.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	245.93	1,500.00	( 1,254.07)	16.4
01-17-57100-000 UTILITIES	7,110.65	42,365.79	85,000.00	( 42,634.21)	49.8
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.66	284.14	500.00	( 215.86)	56.8
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	.00	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	305.50	3,419.78	5,000.00	( 1,580.22)	68.4
01-17-65400-000 GENERAL SUPPLIES	67.88	1,686.35	4,500.00	( 2,813.65)	37.5
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	228.22	14,761.22	28,875.00	( 14,113.78)	51.1
01-17-91400-000 SALES TAX REBATE	.00	47,375.58	90,000.00	( 42,624.42)	52.6
01-17-99910-000 TRANSFER AMBULANCE FUND	6,250.00	50,000.00	200,000.00	( 150,000.00)	25.0
01-17-99936-000 TRANSFER CAPITAL FUND	.00	.00	125,000.00	( 125,000.00)	.0
01-17-99984-000 TRANSFER ADMIN SERVICE	30,851.75	246,814.00	370,221.00	( 123,407.00)	66.7
<b>TOTAL MUNICIPAL BUILDING</b>	<b>60,777.37</b>	<b>881,218.78</b>	<b>1,622,739.00</b>	<b>( 741,520.22)</b>	<b>54.3</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING AUGUST 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	8,253.50	72,957.10	110,000.00	( 37,042.90)	66.3
01-18-53310-000	DEVELOPER LEGAL EXPENSE	3,744.63	14,530.63	.00	14,530.63	.0
TOTAL CITY ATTORNEY		<u>11,998.13</u>	<u>87,487.73</u>	<u>110,000.00</u>	<u>( 22,512.27)</u>	<u>79.5</u>

CITY OF ROCHELLE  
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 FOR THE 8 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	5.91	52.29	.00	52.29	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	( 2,000.00)	.0
01-19-55200-000 TELEPHONE	( 58.43)	792.42	1,500.00	( 707.58)	52.8
01-19-55300-000 PUBLISHING	.00	.00	200.00	( 200.00)	.0
01-19-56100-000 DUES	.00	1,489.50	4,500.00	( 3,030.50)	32.7
01-19-56200-000 TRAVEL EXPENSES	35.38	661.21	1,000.00	( 338.79)	66.1
01-19-56500-000 PUBLICATIONS	.00	.00	1,000.00	( 1,000.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	310.00	6,515.09	13,000.00	( 6,484.91)	50.1
01-19-65100-000 OFFICE SUPPLIES	.00	163.06	500.00	( 336.94)	32.6
01-19-91100-000 COMMUNITY RELATIONS	429.27	8,373.01	6,000.00	2,373.01	139.6
01-19-92900-000 MISCELLANEOUS CHARGES	.00	204.04	200.00	4.04	102.0
<b>TOTAL CITY MANAGER</b>	<b>722.13</b>	<b>18,230.62</b>	<b>29,900.00</b>	<b>( 11,669.38)</b>	<b>61.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	88,088.68	1,071,430.90	1,909,175.00	( 837,744.10)	56.1

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	142,115.86	1,189,778.40	1,940,457.00	( 750,678.60)	61.3
01-21-42200-000 SALARIES - PART-TIME	3,515.86	51,910.36	25,000.00	26,910.36	207.6
01-21-42300-000 SALARIES - OVERTIME	10,268.05	101,686.30	160,000.00	( 58,313.70)	63.6
01-21-42800-000 OIC - ON-CALL FTO	2,703.46	21,090.22	23,000.00	( 1,909.78)	91.7
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	150,439.23	435,647.07	614,329.00	( 178,681.93)	70.9
01-21-45100-000 HEALTH INSURANCE	10,676.31	214,945.14	313,238.00	( 98,292.86)	68.6
01-21-45200-000 LIFE INSURANCE	153.66	1,359.54	1,800.00	( 440.46)	75.5
01-21-47100-000 UNIFORM ALLOWANCE	953.45	9,957.05	20,000.00	( 10,042.95)	49.8
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,417.03	23,458.76	40,000.00	( 16,541.24)	58.7
01-21-51300-000 MAINTENANCE - VEHICLE	1,157.90	18,212.23	30,000.00	( 11,787.77)	60.7
01-21-53400-000 MEDICAL SERVICES	.00	.00	1,000.00	( 1,000.00)	.0
01-21-53700-000 DATA PROCESSING SERVICES	( 1,495.39)	( 1,495.39)	30,000.00	( 31,495.39)	( 5.0)
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	1,091.25	4,000.00	( 2,908.75)	27.3
01-21-55100-000 POSTAGE	.00	.00	120.00	( 120.00)	.0
01-21-55200-000 TELEPHONE	1,904.91	15,102.04	23,000.00	( 7,897.96)	65.7
01-21-55300-000 PUBLISHING	.00	762.00	800.00	( 38.00)	95.3
01-21-55400-000 PRINTING	1,408.05	4,410.20	3,500.00	910.20	126.0
01-21-56100-000 DUES	60.00	8,255.60	13,500.00	( 5,244.40)	61.2
01-21-58200-000 TRAVEL EXPENSES	.00	2,468.74	3,000.00	( 531.26)	82.3
01-21-56300-000 TRAINING	.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	890.61	1,300.00	( 409.39)	68.5
01-21-57800-000 ANIMAL CONTROL	104.90	151.80	500.00	( 348.20)	30.4
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	722.68	2,000.00	( 1,277.32)	36.1
01-21-65100-000 OFFICE SUPPLIES	582.74	5,464.51	4,500.00	964.51	121.4
01-21-65200-000 OPERATING SUPPLIES	978.75	7,539.17	17,000.00	( 9,460.83)	44.4
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,093.94	26,535.70	42,000.00	( 15,464.30)	63.2
01-21-65800-000 PRISONER SUPPLIES	.00	928.50	5,000.00	( 4,071.50)	18.6
01-21-66200-000 K9 SUPPLIES	564.76	1,662.01	5,000.00	( 3,337.99)	33.2
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>331,700.61</b>	<b>2,168,994.94</b>	<b>3,445,813.00</b>	<b>( 1,276,818.06)</b>	<b>63.0</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	84,764.65	700,530.45	1,112,100.00	( 411,569.55)	63.0
01-22-42200-000 SALARIES - PART-TIME	10,898.50	53,064.00	330,268.00	( 277,204.00)	16.1
01-22-42300-000 SALARY EXPENSE - OVERTIME	13,863.83	160,647.97	212,000.00	( 51,352.03)	75.8
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	118,078.10	341,934.65	482,180.00	( 140,245.35)	70.9
01-22-45100-000 HEALTH INSURANCE	8,885.22	139,285.42	244,154.00	( 104,868.58)	57.1
01-22-45200-000 LIFE INSURANCE	76.83	679.77	1,000.00	( 320.23)	68.0
01-22-47100-000 UNIFORM ALLOWANCE	368.40	4,484.46	14,000.00	( 9,515.54)	32.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	1,027.61	2,064.43	9,000.00	( 6,935.57)	22.9
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	167.51	5,580.28	12,500.00	( 6,919.72)	44.6
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	.00	13,270.84	23,745.00	( 10,474.16)	55.9
01-22-53400-000 MEDICAL SERVICES	56.00	345.00	7,800.00	( 7,455.00)	4.4
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,368.91	27,259.25	97,089.00	( 69,829.75)	28.1
01-22-55100-000 POSTAGE	15.75	15.75	500.00	( 484.25)	3.2
01-22-55200-000 TELEPHONE	461.95	4,158.65	8,000.00	( 3,841.35)	52.0
01-22-55400-000 PRINTING	119.00	372.02	500.00	( 127.98)	74.4
01-22-56100-000 DUES	.00	945.00	1,900.00	( 955.00)	49.7
01-22-56200-000 TRAVEL EXPENSES	40.00	160.00	2,500.00	( 2,340.00)	6.4
01-22-56300-000 TRAINING	1,479.99	3,149.65	13,000.00	( 9,850.35)	24.2
01-22-56400-000 TUITION REIMBURSEMENT	.00	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	1,352.96	8,902.15	17,000.00	( 8,097.85)	52.4
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	545.69	1,861.99	4,000.00	( 2,138.01)	46.6
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	283.50	1,295.50	5,000.00	( 3,704.50)	25.9
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	521.99	1,550.77	5,000.00	( 3,449.23)	31.0
01-22-65100-000 OFFICE SUPPLIES	108.17	1,140.76	2,500.00	( 1,359.24)	45.6
01-22-65200-000 OPERATING SUPPLIES	1,602.75	11,554.84	22,000.00	( 10,445.16)	52.5
01-22-65400-000 JANITORIAL SUPPLIES	46.35	891.57	3,000.00	( 2,108.43)	29.7
01-22-65500-000 AUTOMOTIVE FUEL/OIL	820.49	7,256.37	38,000.00	( 28,743.63)	20.2
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>248,954.15</b>	<b>1,501,268.75</b>	<b>2,803,386.00</b>	<b>( 1,302,117.25)</b>	<b>53.6</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	580,654.76	3,670,263.69	6,249,199.00	( 2,578,935.31)	58.7

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	51,288.52	422,569.79	685,310.00	( 262,740.21)	61.7
01-41-42200-000 SALARIES (PART-TIME)	1,600.00	5,600.00	10,000.00	( 4,400.00)	56.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	493.35	44,941.36	60,000.00	( 15,058.64)	74.9
01-41-42600-000 SALARIES-PAGER PAY	1,160.00	11,092.00	19,500.00	( 8,408.00)	56.9
01-41-45100-000 HEALTH INSURANCE	5,704.07	83,116.53	139,172.00	( 56,055.47)	59.7
01-41-45200-000 LIFE INSURANCE	59.10	488.34	631.00	( 142.66)	77.4
01-41-47100-000 UNIFORM ALLOWANCE	.00	2,385.75	4,000.00	( 1,614.25)	59.6
01-41-47300-000 CLOTHING ACQUISITION	254.00	1,197.73	2,500.00	( 1,302.27)	47.9
01-41-51100-000 MAINTENANCE (BUILDING)	685.26	1,881.77	2,500.00	( 618.23)	75.3
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	16,809.02	15,000.00	1,809.02	112.1
01-41-51300-000 MAINT.SERVICE-VEHICLE	4,990.12	19,263.18	30,000.00	( 10,736.82)	64.2
01-41-51400-000 MAINTENANCE STREET	3,669.88	9,823.68	30,000.00	( 20,176.32)	32.8
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	292.75	1,932.50	2,000.00	( 67.50)	96.6
01-41-54900-000 OTHER PROFESSIONAL SERVICES	9,739.35	20,511.07	30,000.00	( 9,488.93)	68.4
01-41-55100-000 POSTAGE	.00	.00	100.00	( 100.00)	.0
01-41-55200-000 TELEPHONE	210.98	1,878.85	4,000.00	( 2,121.15)	47.0
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	700.56	6,288.76	13,500.00	( 7,211.24)	46.6
01-41-57200-000 STREET LIGHTING	11,864.88	100,796.34	165,000.00	( 64,203.66)	61.1
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)	1,029.93	5,839.58	18,500.00	( 12,660.42)	31.8
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	( 244.68)	8,794.61	25,000.00	( 16,205.39)	35.2
01-41-61400-000 SUPPLIES STREETS	9,987.64	43,850.19	60,000.00	( 16,149.81)	73.1
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	.00	2,168.33	12,000.00	( 9,831.67)	18.1
01-41-62900-000 SUPPLIES OTHER	258.76	13,552.51	15,000.00	( 1,447.49)	90.4
01-41-65100-000 OFFICE SUPPLIES	167.63	1,016.43	2,000.00	( 983.57)	50.8
01-41-65200-000 OPERATING SUPPLIES	211.88	3,910.19	8,000.00	( 4,089.81)	48.9
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)	347.00	1,000.00	( 653.00)	34.7
01-41-65500-000 GASOLINE/OIL	.00	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	.00	34,618.74	48,000.00	( 13,381.26)	72.1
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	344,548.00	95,000.00	249,548.00	362.7
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	24,824.64	35,000.00	( 10,175.36)	70.9
01-41-92900-000 MISCELLANEOUS CHARGES	75.00	195.00	.00	195.00	.0
<b>TOTAL STREET DIVISION</b>	<b>104,178.54</b>	<b>1,353,088.60</b>	<b>1,742,013.00</b>	<b>( 388,944.40)</b>	<b>77.7</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,224.00	35,548.13	55,832.00	( 20,283.87)	63.7
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	5,610.53	.00	5,610.53	.0
01-46-42600-000 PAGER	.00	1,500.00	.00	1,500.00	.0
01-46-45100-000 HEALTH INSURANCE	501.50	22,199.42	33,767.00	( 11,567.58)	65.7
01-46-45200-000 LIFE INSURANCE	5.91	40.61	70.00	( 29.39)	58.0
01-46-51100-000 MAINTENANCE (BUILDING)	.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)	.00	84.76	300.00	( 215.24)	28.3
01-46-54900-000 OTHER PROFESSIONAL SERVICES	5,123.00	20,483.89	45,000.00	( 24,516.11)	45.5
01-46-55200-000 TELEPHONE	128.09	1,021.37	1,600.00	( 578.63)	63.8
01-46-57100-000 UTILITIES	333.63	1,526.34	3,000.00	( 1,473.66)	50.9
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	.00	1,532.27	1,500.00	32.27	102.2
01-46-65200-000 OPERATING SUPPLIES	77.98	256.24	700.00	( 443.76)	36.6
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	.00	1,507.90	1,800.00	( 292.10)	83.8
01-46-92900-000 MISCELLANEOUS CHARGES	51.14	472.01	100.00	372.01	472.0
<b>TOTAL CEMETERY</b>	<b>10,445.25</b>	<b>92,740.03</b>	<b>148,269.00</b>	<b>( 55,528.97)</b>	<b>62.6</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<b>ENGINEERING</b>					
01-48-42100-000 SALARIES (FULL-TIME)	14,872.61	125,057.66	194,600.00	( 69,542.34)	64.3
01-48-42200-000 SALARIES-PART-TIME	.00	.00	6,000.00	( 6,000.00)	.0
01-48-45100-000 HEALTH INSURANCE	3,123.52	25,157.36	38,591.00	( 13,433.64)	65.2
01-48-45200-000 LIFE INSURANCE	11.82	104.58	250.00	( 145.42)	41.8
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,500.00	( 1,500.00)	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	200.05	859.09	900.00	( 40.91)	95.5
01-48-51300-000 MAINT SERVICE (VEHICLE)	116.95	657.83	1,200.00	( 542.17)	54.8
01-48-53200-000 ENGINEERING SERVICE	717.55	15,818.35	90,000.00	( 74,181.65)	17.6
01-48-54900-000 OTHER PROFESSIONAL SERVICES	.00	650.00	2,200.00	( 1,550.00)	29.6
01-48-55200-000 TELEPHONE	184.77	1,336.02	3,200.00	( 1,863.98)	41.8
01-48-55300-000 PUBLISHING	.00	.00	600.00	( 600.00)	.0
01-48-56100-000 DUES	.00	249.00	1,500.00	( 1,251.00)	16.6
01-48-56200-000 TRAVEL EXPENSES	.00	857.88	2,500.00	( 1,642.12)	34.3
01-48-56300-000 TRAINING	.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	19.89	230.97	850.00	( 619.03)	27.2
01-48-65300-000 SMALL TOOLS	.00	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	144.29	1,385.77	2,700.00	( 1,314.23)	51.3
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	( 100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	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>19,391.45</b>	<b>175,187.95</b>	<b>369,041.00</b>	<b>( 193,853.05)</b>	<b>47.5</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS	134,015.24	1,620,996.58	2,259,323.00	( 638,326.42)	71.8

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	21,341.88	183,933.63	285,765.00	( 101,831.37)	64.4
01-44-45100-000 HEALTH INSURANCE	2,638.16	31,076.88	54,190.00	( 23,113.12)	57.4
01-44-45200-000 LIFE INSURANCE	23.64	209.16	351.00	( 141.84)	59.6
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	751.06	1,000.00	( 248.94)	75.1
01-44-52900-000 NUISANCE ABATEMENT	3,157.00	4,563.00	6,000.00	( 1,437.00)	76.1
01-44-53400-000 MEDICAL SERVICES	.00	173.00	.00	173.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	550.00	11,266.80	50,000.00	( 38,733.20)	22.5
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	63.18	718.36	1,600.00	( 881.64)	44.9
01-44-55300-000 PUBLISHING	.00	7,433.69	2,500.00	4,933.69	297.4
01-44-55400-000 PRINTING	235.88	1,463.66	700.00	763.66	209.1
01-44-56100-000 DUES	.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	.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	99.99	99.99	1,000.00	( 900.01)	10.0
01-44-65100-000 OFFICE SUPPLIES	234.34	1,644.85	2,000.00	( 355.15)	82.2
01-44-65200-000 OPERATING SUPPLIES	29.56	45.26	1,000.00	( 954.74)	4.5
01-44-65500-000 AUTOMOTIVE FUEL/OIL	93.14	546.34	1,200.00	( 653.66)	45.5
01-44-87000-000 FURNITURE	.00	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	132.48	10,833.26	9,000.00	1,833.26	120.4
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>28,599.25</b>	<b>293,380.14</b>	<b>539,159.00</b>	<b>( 245,778.86)</b>	<b>54.4</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING AUGUST 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	55.88	894.62	1,500.00	( 605.38)	59.6
01-61-56100-000 DUES	.00	864.00	2,000.00	( 1,136.00)	43.2
01-61-56200-000 TRAVEL EXPENSES	.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	.00	666.32	2,000.00	( 1,333.68)	33.3
01-61-65100-000 OFFICE SUPPLIES	60.72	612.66	1,000.00	( 387.34)	61.3
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	805.38	1,232.18	2,500.00	( 1,267.82)	49.3
01-61-92900-000 MISCELLANEOUS CHARGES	1,188.25	1,920.30	16,000.00	( 14,079.70)	12.0
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>2,110.23</b>	<b>9,565.86</b>	<b>35,440.00</b>	<b>( 25,874.14)</b>	<b>27.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	30,709.48	302,946.00	574,599.00	( 271,653.00)	52.7
TOTAL FUND EXPENDITURES	833,468.16	6,665,637.17	10,992,296.00	( 4,326,658.83)	60.6
NET REVENUE OVER EXPENDITURES	236,118.78	845,881.12	538.00	845,343.12	15722

CITY OF ROCHELLE  
SPECIAL FUND BUDGET SUMMARY  
FOR THE 8 MONTHS ENDING AUGUST 31 2019

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>REVENUE BY FUND</b>					
Audit	2,117	17,415	27,050	9,635	64.38
Insurance	27,624	226,875	351,600	124,725	64.53
Illinois Municipal Retirement	12,798	105,272	199,177	93,905	52.85
Social Security	12,825	105,430	163,375	57,945	64.53
Ambulance	6,467	51,697	201,500	149,804	25.66
Economic Development	-	-	-	-	0
Motor Fuel Tax	23,149	166,618	2,112,000	1,945,382	7.89
Utility Tax	38,647	350,552	437,000	86,448	80.22
Travel and Tourism	33,741	188,122	256,000	67,878	73.48
Sales Tax	99,100	741,505	1,218,000	476,495	60.88
Lighthouse Pointe TIF	676	345,448	583,252	237,804	59.23
Foreign Fire Insurance	-	142	22,300	22,158	0.64
TIF	7,901	45,427	85,021	39,594	53.43
Overweight Truck	4,070	31,891	40,400	8,509	78.94
Capital Improvement	288,914	1,425,429	6,851,900	5,426,471	20.8
Stormwater Management	688	39,285	27,100	(12,185)	144.96
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	106,738	449,792	355,100	(94,692)	126.67
Technology Center	125,116	991,063	1,487,500	496,437	66.63
Airport	79,107	421,005	4,577,863	4,156,858	9.2
Railroad	1,603,692	1,743,054	4,713,083	2,970,029	36.98
Golf Course	38,282	249,254	363,200	113,946	68.63
Health Insurance	-	-	-	-	0
Administrative Services	107,828	862,600	1,293,931	431,331	66.67
<b>Total Revenues</b>	<b>2,619,480</b>	<b>8,557,874</b>	<b>25,366,352</b>	<b>16,808,478</b>	<b>33.74</b>

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 8 MONTHS ENDING AUGUST 31 2019**

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>OPERATING EXPENSES</b>					
Audit	7,795	27,945	28,000	55	99.8
Insurance	34,878	179,869	317,000	137,131	56.74
Illinois Municipal Retirement	12,114	106,687	190,000	83,313	56.15
Social Security	14,293	119,610	186,000	66,390	64.31
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	11,576	164,784	343,115	178,331	48.03
Sales Tax	9,917	317,451	3,019,000	2,701,549	10.52
Lighthouse Pointe TIF	84,485	125,767	371,955	246,188	33.81
Foreign Fire Insurance	-	28,861	40,000	11,139	72.15
TIF	2,310	18,244	222,500	204,256	8.2
Overweight Truck	1,000	8,800	91,200	82,400	9.65
Capital Improvement	265,806	1,988,682	8,380,890	6,392,208	23.73
Stormwater Management	1,540	5,623	14,500	8,877	38.78
Technology Park	-	-	-	-	0
Debt Service	10,505	84,037	-	(84,037)	0
Solid Waste	78,241	539,349	1,776,468	1,237,119	30.36
Technology Center	69,166	766,426	905,287	138,861	84.66
Airport	156,798	554,947	4,652,349	4,097,402	11.93
Railroad	19,046	1,864,365	4,808,199	2,943,834	38.77
Golf Course	9,539	85,461	141,709	56,248	60.31
Health Insurance	-	-	-	-	0
Administrative Services	82,107	807,538	1,282,930	475,392	62.94
<b>Total Expenses</b>	<b>871,115</b>	<b>7,794,445</b>	<b>30,171,102</b>	<b>22,376,657</b>	<b>25.83</b>
<b>Revenue over Expensos</b>	<b>1,748,365</b>	<b>763,429</b>	<b>(4,804,750)</b>	<b>(5,568,179)</b>	

# ROCHELLE MUNICIPAL UTILITIES

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

	August 31, 2019	August 31, 2018
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	30,882,272	28,699,573
Less: Accumulated Depreciation	( 8,985,385)	( 8,251,850)
Net Plant in Service	21,896,888	20,447,724
<b>CURRENT ASSETS</b>		
Cash & Investments	3,992,816	5,274,670
Customer Accounts Receivable	429,353	331,236
Other Accounts Receivable	81,594	82,822
Prepaid Expenses	5,543	5,076
Total Current Assets	4,509,305	5,693,803
RESTRICTED ASSETS	96,155	95,867
<b>OTHER DEBITS</b>		
Deferred Outflows of Resources	48,279	121,995
Total Other Debits	48,279	121,995
<b>TOTAL ASSETS</b>	26,550,627	26,359,389
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	19,817,598	19,584,039
Contribution in Aid of Construction (Net)	310,743	188,051
Total Equity	20,128,340	19,772,089
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	213,922	246,267
Accrued Liabilities	55,041	231,544
Total Current Liabilities	268,963	477,811
<b>Non-Current Liabilities:</b>		
Other Non-Current Liabilities	6,153,324	6,109,489
Total Non-Current Liabilities	6,153,324	6,109,489
Total Liabilities	6,422,287	6,587,300
<b>TOTAL LIABILITIES AND EQUITY</b>	26,550,627	26,359,389

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 8 Months Ending August 31, 2019 and 2018

	2019	2018	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	636,427	639,693	( 3,266)	99.5
Commercial Sales	504,642	496,843	7,798	101.6
Industrial Sales	576,828	596,519	( 19,691)	96.7
Other Operating Revenues	85,028	86,863	( 1,835)	97.9
<b>Total Operating Revenues</b>	<b>1,802,924</b>	<b>1,819,918</b>	<b>( 16,993)</b>	<b>99.1</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	213,210	254,195	( 40,985)	83.9
Source of Supply - Maintenance	8,475	59,705	( 51,230)	14.2
Water Treatment - Operations	141,465	72,298	69,168	195.7
Water Treatment - Maintenance	7,148	15,781	( 8,634)	45.3
Distribution - Operations	288,770	159,711	129,059	180.8
Distribution - Maintenance	234,472	154,528	79,944	151.7
Customer Accounts	106,187	97,155	9,032	109.3
Administrative and General	183,944	196,610	( 12,666)	93.6
Depreciation	430,873	343,648	87,225	125.4
<b>Total Operating Expenses</b>	<b>1,614,545</b>	<b>1,353,632</b>	<b>260,914</b>	<b>119.3</b>
<b>Operating Income (Loss)</b>	<b>188,379</b>	<b>466,286</b>	<b>( 277,907)</b>	<b>40.4</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	4,348	2,352	1,996	184.9
Investment Income	31,133	31,985	( 851)	97.3
Merchandising, Jobbing & Contract Expense	( 937)	( 641)	( 296)	( 146.1)
Interest Expense	( 60,078)	( 33,458)	( 26,620)	( 179.6)
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 25,534)</b>	<b>237</b>	<b>( 25,771)</b>	<b>( 10,782.4)</b>
<b>Net Income Before Amortizations</b>	<b>162,845</b>	<b>466,523</b>	<b>( 303,678)</b>	<b>34.9</b>
<b>Net Income</b>	<b>162,845</b>	<b>466,523</b>	<b>( 303,678)</b>	<b>34.9</b>
<b>Operating Transfers In (Out)</b>	<b>( 87,251)</b>	<b>( 86,181)</b>	<b>( 1,069)</b>	<b>( 101.2)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>75,595</b>	<b>380,342</b>	<b>( 304,747)</b>	<b>19.9</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>19,818,773</b>	<b>19,598,722</b>	<b>220,051</b>	<b>101.1</b>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

August 31, 2019 and 2018

	August 31, 2019	August 31, 2018
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	42,955,645	41,898,401
Less: Accumulated Depreciation	( 24,930,639)	( 23,880,423)
Net Plant in Service	18,025,006	18,017,978
<b>CURRENT ASSETS</b>		
Cash & Investments	4,217,486	3,347,514
Customer Accounts Receivable	635,775	628,158
Other Accounts Receivable	110,533	110,658
Inventory		1,612
Prepaid Expenses	12,449	11,401
Total Current Assets	4,976,242	4,099,342
RESTRICTED FUNDS	413,242	389,541
<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>23,541,048</b>	<b>22,831,111</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	15,547,489	14,870,271
Contribution in Aid of Construction (Net)	7,309,398	6,980,360
Total Equity	22,856,887	21,850,631
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	142,569	73,901
Accrued Liabilities	148,793	593,489
Total Current Liabilities	291,362	667,390
<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	684,161	980,479
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>23,541,048</b>	<b>22,831,111</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 8 Months Ending August 31, 2019 and 2018

	2019	2018	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	773,270	782,168	( 8,898)	98.9
Commercial Sales	828,818	734,574	94,244	112.8
Industrial Sales	790,459	749,184	41,275	105.5
Other Operating Revenues	141,542	72,122	69,420	196.3
<b>Total Operating Revenues</b>	<b>2,534,090</b>	<b>2,338,049</b>	<b>196,041</b>	<b>108.4</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	90,230	57,872	32,358	155.9
Collection - Maintenance	12,881	38,133	( 25,251)	33.8
Pumping - Operations	9,845	3,424	6,421	287.5
Pumping - Maintenance	5,851	7,629	( 1,777)	76.7
Treatment and Disposal - Operations	784,411	757,363	27,048	103.6
Treatment and Disposal - Maintenance	115,339	126,757	( 11,418)	91.0
Customer Accounts	118,000	98,173	21,827	122.7
Administrative and General	191,118	195,072	( 3,954)	98.0
Depreciation	711,694	710,780	915	100.1
<b>Total Operating Expenses</b>	<b>2,039,369</b>	<b>1,993,202</b>	<b>46,167</b>	<b>102.3</b>
<b>Operating Income (Loss)</b>	<b>494,721</b>	<b>344,847</b>	<b>149,874</b>	<b>143.5</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	30,613	22,469	8,144	136.2
Non Utility Income	158,358	11,392	146,966	1,390.0
Merchandising, Jobbing & Contract Income	4,993	4,787	205	104.3
Merchandising, Jobbing & Contract Expense		( 368)	368	.0
Interest Expense	( 4,850)	( 5,745)	895	( 84.4)
<b>Total Non-Operating Revenue (Expense)</b>	<b>189,113</b>	<b>32,536</b>	<b>156,577</b>	<b>581.2</b>
<b>Net Income Before Amortizations</b>	<b>683,834</b>	<b>377,383</b>	<b>306,451</b>	<b>181.2</b>
<b>Net Income</b>	<b>683,834</b>	<b>377,383</b>	<b>306,451</b>	<b>181.2</b>
Operating Transfers In (Out)	( 118,939)	( 99,999)	( 18,940)	( 118.9)
<b>Increase (Decrease) in Retained Earnings</b>	<b>564,895</b>	<b>277,384</b>	<b>287,511</b>	<b>203.7</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>15,553,296</b>	<b>14,873,668</b>	<b>679,628</b>	<b>104.6</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND

August 31, 2019 and 2018

	August 31, 2019	August 31, 2018
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	92,557,906	91,005,591
Less: Accumulated Depreciation	( 51,465,979)	( 48,697,079)
Net Plant in Service	41,091,927	42,308,512
<b>CURRENT ASSETS</b>		
Cash & Investments	9,233,824	6,890,431
Customer Accounts Receivable	4,793,586	5,063,033
Inventory	1,143,132	1,327,172
Prepaid Expenses	88,269	83,655
Total Current Assets	15,258,810	13,364,291
<b>RESTRICTED ASSETS</b>	8,884,828	7,963,374
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	1,250,263	1,390,660
Deferred Outflows of Resources	370,321	956,698
Other Deferred Debits	172,631	197,292
Interdepartmental Loan Receivable	409,044	425,507
Total Non-Current Assets	2,202,260	2,970,158
<b>TOTAL ASSETS</b>	67,437,825	66,606,335
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	49,184,476	47,853,794
Total Equity	49,184,476	47,853,794
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	2,332,810	2,143,729
Accrued Liabilities	456,764	1,748,423
Total Current Liabilities	2,789,574	3,892,151
<b>Non-Current Liabilities:</b>		
Bonds Payable	14,133,528	14,835,759
Other Non-Current Liabilities	1,330,247	24,630
Total Non-Current Liabilities	15,463,775	14,860,389
Total Liabilities	18,253,349	18,752,541
<b>TOTAL LIABILITIES AND EQUITY</b>	67,437,825	66,606,335

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 8 Months Ending August 31, 2019 and 2018

	2019	2018	Variance	%
<b>OPERATING REVENUES</b>				
Residential	4,229,062	4,510,588	( 281,526)	93.8
Small General Service	3,447,104	3,602,969	( 155,865)	95.7
Large General Service	15,541,261	15,928,868	( 387,607)	97.6
Public Street Lighting	95,569	100,479	( 4,910)	95.1
Interdepartmental	397,106	434,311	( 37,205)	91.4
Forfeited Discounts	58,790	177,360	( 118,569)	33.2
Other Operating Revenues	1,751,088	1,754,510	( 3,422)	99.8
<b>Total Operating Revenues</b>	<b>25,519,980</b>	<b>26,509,085</b>	<b>( 989,104)</b>	<b>96.3</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	14,160,020	14,636,467	( 476,447)	96.7
Generation - Operation	481,286	474,392	6,893	101.5
Generation - Maintenance	845,653	518,606	327,047	163.1
Transmission - Operation	745,522	926,020	( 180,497)	80.5
Transmission - Maintenance	20,544	20,544	0	0
Distribution - Operation	1,127,952	1,221,985	( 94,033)	92.3
Distribution - Maintenance	599,513	601,635	( 2,122)	99.7
Depreciation	1,988,319	2,031,796	( 43,477)	97.9
Taxes Other Than Income Taxes	110,145	110,668	( 524)	99.5
Customer Accounts	337,404	261,084	76,319	129.2
Administrative & General	1,671,523	1,638,245	33,278	102.0
<b>Total Operating Expenses</b>	<b>22,087,880</b>	<b>22,420,898</b>	<b>( 333,018)</b>	<b>98.5</b>
<b>Operating Income (Loss)</b>	<b>3,432,100</b>	<b>4,088,186</b>	<b>( 656,086)</b>	<b>84.0</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	171,542	105,897	65,645	162.0
Merchandising, Jobbing & Contract Expense	( 43,863)	( 29,237)	( 14,626)	( 150.0)
Amortization Expense	33,858	43,723	( 9,865)	77.4
Interest Expense	( 393,191)	( 405,461)	12,269	( 97.0)
Non-Operating Revenue (Expense)	( 14)	936	( 951)	( 1.5)
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 231,668)</b>	<b>( 284,141)</b>	<b>52,474</b>	<b>( 81.5)</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>3,200,432</b>	<b>3,804,045</b>	<b>( 603,613)</b>	<b>84.1</b>
<b>Operating Transfers In (Out)</b>	<b>( 1,311,087)</b>	<b>( 1,318,018)</b>	<b>6,931</b>	<b>( 99.5)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>1,889,346</b>	<b>2,486,027</b>	<b>( 596,681)</b>	<b>76.0</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>49,188,744</b>	<b>47,855,869</b>	<b>1,332,875</b>	<b>102.8</b>