

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING APRIL 30 2019**

| REVENUE | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PERCENT |
|--------------------------------|-------------------|-------------------|-------------------|------------------|----------------|
| Taxes | | 0 | 1,939,466 | 1,939,466 | 0 |
| Licenses and Permits | 59,341 | 213,135 | 508,100 | 294,965 | 41.95 |
| Intergovernmental Revenue | 337,325 | 1,277,365 | 3,786,123 | 2,508,758 | 33.74 |
| Fines, Forfeitures & Penalties | 5,143 | 27,012 | 100,000 | 72,988 | 27.01 |
| Public Charges for Services | 72,737 | 329,210 | 1,442,976 | 1,113,766 | 22.81 |
| Other Fees | 60,874 | 74,887 | 87,000 | 12,113 | 86.08 |
| Miscellaneous Revenues | 12,562 | 47,180 | 102,000 | 54,820 | 46.26 |
| Other Financing Sources | 252,264 | 1,009,056 | 3,027,169 | 2,018,113 | 33.33 |
| Total Revenues | 800,247 | 2,977,846 | 10,992,834 | 8,014,988 | 27.09 |
| OPERATING EXPENSES | | | | | |
| Mayor and City Council | 2,625 | 8,899 | 40,150 | 31,251 | 22.16 |
| City Manager | 5,283 | 10,822 | 29,900 | 19,078 | 36.19 |
| City Attorney | 18,002 | 39,008 | 110,000 | 70,992 | 35.46 |
| City Clerk | 6,066 | 29,076 | 106,386 | 77,310 | 27.33 |
| Police Department | 239,697 | 863,280 | 3,445,813 | 2,582,533 | 25.05 |
| Fire Department | 149,969 | 565,808 | 2,803,386 | 2,237,578 | 20.18 |
| Community Development | 33,496 | 139,850 | 539,159 | 399,309 | 25.94 |
| Engineering | 59,053 | 117,904 | 369,041 | 251,137 | 31.95 |
| Street Division | 112,367 | 527,437 | 1,742,013 | 1,214,576 | 30.28 |
| Cemetery Division | 8,134 | 38,756 | 148,269 | 109,513 | 26.14 |
| Municipal Building | 104,158 | 390,735 | 1,622,739 | 1,232,004 | 24.08 |
| Economic Development | 1,184 | 4,190 | 35,440 | 31,250 | 11.82 |
| Total Expenses | 740,034 | 2,735,765 | 10,992,296 | 8,256,531 | 24.89 |
| Revenue over Expenses | 60,213 | 242,082 | 538 | (241,544) | |

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---|-------------------|---------------------|---------------------|------------------------|-------------|
| <u>TAXES</u> | | | | | |
| 01-11-31100 | .00 | .02 | 871,019.00 | (871,018.98) | .0 |
| 01-11-31110 | .00 | .01 | 503,363.00 | (503,362.99) | .0 |
| 01-11-31120 | .00 | .00 | 395,084.00 | (395,084.00) | .0 |
| 01-11-31500 | .00 | .00 | 170,000.00 | (170,000.00) | .0 |
| TOTAL TAXES | .00 | .03 | 1,939,466.00 | (1,939,465.97) | .0 |
| <u>LICENSES & PERMITS</u> | | | | | |
| 01-11-32100 | 625.00 | 625.00 | 28,600.00 | (27,975.00) | 2.2 |
| 01-11-32500 | 30,727.27 | 62,163.38 | 375,000.00 | (312,836.62) | 16.6 |
| 01-11-32510 | 26,863.06 | 111,150.70 | .00 | 111,150.70 | .0 |
| 01-11-32600 | 20.00 | 20.00 | 2,000.00 | (1,980.00) | 1.0 |
| 01-11-33100 | 1,106.08 | 39,176.33 | 100,000.00 | (60,823.67) | 39.2 |
| 01-11-33500 | .00 | .00 | 2,500.00 | (2,500.00) | .0 |
| TOTAL LICENSES & PERMITS | 59,341.41 | 213,135.41 | 508,100.00 | (294,964.59) | 42.0 |
| <u>INTERGOVERNMENTAL REVENUES</u> | | | | | |
| 01-11-34100 | 92,425.91 | 324,968.73 | 908,285.00 | (583,316.27) | 35.8 |
| 01-11-34200 | 53,214.26 | 91,050.38 | 215,000.00 | (123,949.62) | 42.4 |
| 01-11-34300 | 11,630.00 | 48,818.97 | 145,000.00 | (96,181.03) | 33.7 |
| 01-11-34400 | 149,524.54 | 676,545.81 | 2,200,000.00 | (1,523,454.19) | 30.8 |
| 01-11-34450 | 20,071.00 | 109,143.20 | 263,285.00 | (154,141.80) | 41.5 |
| 01-11-34762 | 10,459.75 | 26,838.22 | 54,553.00 | (27,714.78) | 49.2 |
| TOTAL INTERGOVERNMENTAL REVENUES | 337,325.46 | 1,277,365.31 | 3,786,123.00 | (2,508,757.69) | 33.7 |
| <u>FINES, FORFEITURES & PENALTIES</u> | | | | | |
| 01-11-35100 | 5,142.69 | 27,012.00 | 100,000.00 | (72,988.00) | 27.0 |
| TOTAL FINES, FORFEITURES & PENALTIES | 5,142.69 | 27,012.00 | 100,000.00 | (72,988.00) | 27.0 |
| <u>PUBLIC CHARGES FOR SERVICES</u> | | | | | |
| 01-11-36600 | 41,339.45 | 156,167.48 | 943,000.00 | (786,832.52) | 16.6 |
| 01-11-36700 | 6,985.75 | 17,696.75 | 65,000.00 | (47,303.25) | 27.2 |
| 01-11-36800 | 7,424.58 | 29,698.32 | 89,976.00 | (60,277.68) | 33.0 |
| 01-11-36900 | 7,026.86 | 84,786.35 | 205,000.00 | (120,213.65) | 41.4 |
| 01-11-39960 | 9,960.75 | 40,860.75 | 140,000.00 | (99,139.25) | 29.2 |
| TOTAL PUBLIC CHARGES FOR SERVICES | 72,737.39 | 329,209.65 | 1,442,976.00 | (1,113,766.35) | 22.8 |
| <u>OTHER FEES</u> | | | | | |

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---|-----------------------|-------------------------|--------------------------|----------------------------|-----------------|
| 01-11-37600 GRAVE OPENING FEES | 2,900.00 | 9,700.00 | 20,000.00 | (10,300.00) | 48.5 |
| 01-11-37650 GRAVE OPENING WINTER FEE | .00 | .00 | 500.00 | (500.00) | .0 |
| 01-11-37901 REIMBURSED DEVELOPER FEES | 57,973.64 | 63,637.14 | 65,000.00 | (1,362.86) | 97.9 |
| 01-11-37910 BUILDING AND ZONING FEES | .00 | 1,550.00 | 1,500.00 | 50.00 | 103.3 |
| TOTAL OTHER FEES | 60,873.64 | 74,887.14 | 87,000.00 | (12,112.86) | 86.1 |
| <u>MISCELLANEOUS REVENUES</u> | | | | | |
| 01-11-38100 INTEREST INCOME | 2,974.34 | 23,263.73 | 45,000.00 | (21,736.27) | 51.7 |
| 01-11-38700 LOT SALES | 5,200.00 | 9,100.00 | 15,000.00 | (5,900.00) | 60.7 |
| 01-11-38800 CEMETERY RECEIPTS | 600.00 | 600.00 | 2,000.00 | (1,400.00) | 30.0 |
| 01-11-38900 MISCELLANEOUS | 3,788.00 | 14,216.50 | 40,000.00 | (25,783.50) | 35.5 |
| TOTAL MISCELLANEOUS REVENUE | 12,562.34 | 47,180.23 | 102,000.00 | (54,819.77) | 46.3 |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| 01-11-39910 TRANSFER FROM ELECTRIC | 163,885.83 | 655,543.32 | 1,966,630.00 | (1,311,086.68) | 33.3 |
| 01-11-39920 TRANSFER FROM WATER | 10,906.33 | 43,625.32 | 130,876.00 | (87,250.68) | 33.3 |
| 01-11-39930 TRANSFER FROM WATER RECLAMATION | 14,867.42 | 59,469.68 | 178,409.00 | (118,939.32) | 33.3 |
| 01-11-39945 RAILROAD FUND TRANSFER | 9,156.00 | 36,624.00 | 109,872.00 | (73,248.00) | 33.3 |
| 01-11-39946 SALES TAX FUND TRANSFER | 9,916.67 | 39,666.68 | 119,000.00 | (79,333.32) | 33.3 |
| 01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER | 1,000.00 | 4,000.00 | 12,000.00 | (8,000.00) | 33.3 |
| 01-11-39950 SOLID WASTE TRANSFER | 42,531.83 | 170,127.32 | 510,382.00 | (340,254.68) | 33.3 |
| TOTAL OTHER FINANCING SOURCES | 252,264.08 | 1,009,056.32 | 3,027,169.00 | (2,018,112.68) | 33.3 |
| TOTAL FUND REVENUE | 800,247.01 | 2,977,846.09 | 10,992,834.00 | (8,014,987.91) | 27.1 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---|------------|------------|-----------|--------------|------|
| <u>MAYOR/CITY COUNCIL</u> | | | | | |
| 01-12-43000-000 SALARIES (ELECTED) | 1,942.40 | 7,769.60 | 25,250.00 | (17,480.40) | 30.8 |
| 01-12-54900-000 OTHER PROFESSIONAL SERVICES | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-12-55400-000 PRINTING | .00 | .00 | 200.00 | (200.00) | .0 |
| 01-12-56100-000 DUES | .00 | .00 | 1,200.00 | (1,200.00) | .0 |
| 01-12-56200-000 TRAVEL EXPENSES | 23.20 | 69.60 | 3,500.00 | (3,430.40) | 2.0 |
| 01-12-56600-000 CONFERENCE EXPENSES | .00 | .00 | 5,000.00 | (5,000.00) | .0 |
| 01-12-65100-000 OFFICE SUPPLIES | 140.21 | 385.18 | 900.00 | (514.82) | 42.8 |
| 01-12-83000-000 EQUIPMENT | .00 | .00 | 2,000.00 | (2,000.00) | .0 |
| 01-12-91100-000 COMMUNITY RELATIONS | 519.29 | 674.29 | 1,000.00 | (325.71) | 67.4 |
| 01-12-91200-000 RECRUITMENT | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| | | | | | |
| TOTAL MAYOR/CITY COUNCIL | 2,625.10 | 8,898.67 | 40,150.00 | (31,251.33) | 22.2 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---|-----------------|------------------|-------------------|---------------------|-------------|
| <u>CITY CLERK</u> | | | | | |
| 01-13-42100-000 SALARIES (FULL-TIME) | 3,004.80 | 12,019.20 | 39,900.00 | (27,880.80) | 30.1 |
| 01-13-42300-000 SALARY EXPENSE-OVERTIME | 112.68 | 169.02 | .00 | 169.02 | .0 |
| 01-13-45100-000 HEALTH INSURANCE | .00 | 5,824.56 | 19,296.00 | (13,471.44) | 30.2 |
| 01-13-45200-000 LIFE INSURANCE | .00 | .00 | 40.00 | (40.00) | .0 |
| 01-13-54900-000 OTHER PROFESSIONAL SERVICES | .00 | 2,598.96 | 10,500.00 | (7,901.04) | 24.8 |
| 01-13-55100-000 POSTAGE | 1,008.50 | 2,228.67 | 6,500.00 | (4,271.33) | 34.3 |
| 01-13-55300-000 PUBLISHING | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-13-55400-000 PRINTING | .00 | .00 | 500.00 | (500.00) | .0 |
| 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 | .00 | 150.00 | (150.00) | .0 |
| 01-13-56600-000 CONFERENCE | 75.00 | 564.55 | 8,500.00 | (7,935.45) | 6.6 |
| 01-13-65100-000 OFFICE SUPPLIES | .00 | .00 | 3,000.00 | (3,000.00) | .0 |
| 01-13-83000-000 EQUIPMENT | 744.98 | 744.98 | 1,000.00 | (255.02) | 74.5 |
| 01-13-95300-000 INTERGOVERNMENTAL AGREEMENT | 1,120.00 | 4,816.00 | 14,000.00 | (9,184.00) | 34.4 |
| TOTAL CITY CLERK | 6,065.96 | 29,075.94 | 106,386.00 | (77,310.06) | 27.3 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---|-------------------|-------------------|---------------------|------------------------|-------------|
| <u>MUNICIPAL BUILDING</u> | | | | | |
| 01-17-45100-000 HEALTH INSURANCE | .00 | 2,271.24 | 7,799.00 | (5,527.76) | 29.1 |
| 01-17-51100-000 MAINTENANCE (BUILDING) | .00 | 4,246.93 | 20,000.00 | (15,753.07) | 21.2 |
| 01-17-51700-000 MAINTENANCE (GROUNDS) | .00 | .00 | 4,000.00 | (4,000.00) | .0 |
| 01-17-52900-000 MAINTENANCE (OTHER) | (354.43) | 716.81 | 3,000.00 | (2,283.19) | 23.9 |
| 01-17-53600-000 JANITORIAL SERVICES | 2,875.00 | 9,775.00 | 30,000.00 | (20,225.00) | 32.6 |
| 01-17-53700-000 NETWORK ADMINISTRATION | 11,762.00 | 47,048.00 | 141,144.00 | (94,096.00) | 33.3 |
| 01-17-54900-000 OTHER PROFESSIONAL SERVICES | .00 | 912.67 | 25,000.00 | (24,087.33) | 3.7 |
| 01-17-55100-000 POSTAGE | .00 | 67.88 | .00 | 67.88 | .0 |
| 01-17-55200-000 TELEPHONE | 215.45 | 227.63 | 1,500.00 | (1,272.37) | 15.2 |
| 01-17-57100-000 UTILITIES | 4,905.65 | 20,358.90 | 85,000.00 | (64,641.10) | 24.0 |
| 01-17-57300-000 GARBAGE DISPOSAL/RECYCLING | 40.50 | 121.50 | 500.00 | (378.50) | 24.3 |
| 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 | 3.59 | 26.79 | 1,000.00 | (973.21) | 2.7 |
| 01-17-61700-000 MAINTENANCE (GROUNDS) | .00 | 238.79 | 500.00 | (261.21) | 47.8 |
| 01-17-65100-000 OFFICE SUPPLIES | 500.13 | 2,305.56 | 5,000.00 | (2,694.44) | 46.1 |
| 01-17-65400-000 GENERAL SUPPLIES | 142.35 | 564.37 | 4,500.00 | (3,935.63) | 12.5 |
| 01-17-82000-000 BUILDING | 25,000.00 | 111,500.00 | 442,000.00 | (330,500.00) | 25.2 |
| 01-17-83000-000 EQUIPMENT | .00 | 2,465.50 | 37,000.00 | (34,534.50) | 6.7 |
| 01-17-91100-000 COMMUNITY RELATIONS | .00 | 500.00 | 28,875.00 | (28,375.00) | 1.7 |
| 01-17-91400-000 SALES TAX REBATE | 21,966.40 | 34,730.08 | 90,000.00 | (55,269.92) | 38.6 |
| 01-17-99910-000 TRANSFER AMBULANCE FUND | 6,250.00 | 25,000.00 | 200,000.00 | (175,000.00) | 12.5 |
| 01-17-99936-000 TRANSFER CAPITAL FUND | .00 | 4,150.00 | 125,000.00 | (120,850.00) | 3.3 |
| 01-17-99964-000 TRANSFER ADMIN SERVICE | 30,851.75 | 123,407.00 | 370,221.00 | (246,814.00) | 33.3 |
| TOTAL MUNICIPAL BUILDING | 104,158.39 | 390,735.40 | 1,622,739.00 | (1,232,003.60) | 24.1 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---|------------------|------------------|-------------------|---------------------|-------------|
| <u>CITY ATTORNEY</u> | | | | | |
| 01-18-53300-000 LEGAL EXPENSE | 18,001.50 | 36,998.95 | 110,000.00 | (73,001.05) | 33.6 |
| 01-18-53310-000 DEVELOPER LEGAL EXPENSE | .00 | 2,009.50 | .00 | 2,009.50 | .0 |
| TOTAL CITY ATTORNEY | 18,001.50 | 39,008.45 | 110,000.00 | (70,991.55) | 35.5 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---|------------|------------|-----------|--------------|-------|
| <u>CITY MANAGER</u> | | | | | |
| 01-19-45200-000 LIFE INSURANCE | 5 84 | 23 36 | .00 | 23 36 | .0 |
| 01-19-54900-000 OTHER PROFESSIONAL SERVICES | .00 | .00 | 2,000.00 | (2,000.00) | .0 |
| 01-19-55200-000 TELEPHONE | 48 44 | 449 88 | 1,500.00 | (1,050.12) | 30.0 |
| 01-19-55300-000 PUBLISHING | .00 | .00 | 200.00 | (200.00) | .0 |
| 01-19-56100-000 DUES | 200.00 | 629 50 | 4,500.00 | (3,870.50) | 14.0 |
| 01-19-56200-000 TRAVEL EXPENSES | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-19-56500-000 PUBLICATIONS | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-19-56600-000 CONFERENCE EXPENSES | 2,019.47 | 3,247.18 | 13,000.00 | (9,752.82) | 25.0 |
| 01-19-65100-000 OFFICE SUPPLIES | .00 | 163 06 | 500.00 | (336 94) | 32.6 |
| 01-19-91100-000 COMMUNITY RELATIONS | 3,009 48 | 6,203 88 | 6,000.00 | 203 88 | 103.4 |
| 01-19-92900-000 MISCELLANEOUS CHARGES | .00 | 105 04 | 200.00 | (94.96) | 52.5 |
| | | | | | |
| TOTAL CITY MANAGER | 5,283.23 | 10,821.90 | 29,900.00 | (19,078.10) | 36.2 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|--------------------------|------------|------------|--------------|-----------------|------|
| TOTAL GENERAL GOVERNMENT | 136,134.18 | 478,540.36 | 1,909,175.00 | (1,430,634.64) | 25.1 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|--|-------------------|-------------------|---------------------|------------------------|-------------|
| <u>POLICE DEPARTMENT</u> | | | | | |
| 01-21-42100-000 SALARIES - REGULAR | 144,945.31 | 563,891.59 | 1,940,457.00 | (1,376,565.41) | 29.1 |
| 01-21-42200-000 SALARIES - PART-TIME | 7,023.38 | 24,812.76 | 25,000.00 | (187.24) | 99.3 |
| 01-21-42300-000 SALARIES - OVERTIME | 14,995.16 | 50,343.94 | 160,000.00 | (109,656.06) | 31.5 |
| 01-21-42800-000 OIC - ON-CALL FTO | 2,660.76 | 9,535.38 | 23,000.00 | (13,464.62) | 41.5 |
| 01-21-43000-000 CONTRIBUTION TO POLICE PENSION | .00 | .00 | 614,329.00 | (614,329.00) | .0 |
| 01-21-45100-000 HEALTH INSURANCE | 47,941.92 | 122,463.49 | 313,238.00 | (190,774.51) | 39.1 |
| 01-21-45200-000 LIFE INSURANCE | 151.84 | 607.36 | 1,800.00 | (1,192.64) | 33.7 |
| 01-21-47100-000 UNIFORM ALLOWANCE | 845.37 | 7,433.00 | 20,000.00 | (12,567.00) | 37.2 |
| 01-21-51200-000 MAINTENANCE - EQUIPMENT | 2,688.37 | 13,444.91 | 40,000.00 | (26,555.09) | 33.6 |
| 01-21-51300-000 MAINTENANCE - VEHICLE | 3,396.21 | 11,118.84 | 30,000.00 | (18,881.16) | 37.1 |
| 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 | 690.00 | 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 | 1,857.24 | 7,632.34 | 23,000.00 | (15,367.66) | 33.2 |
| 01-21-55300-000 PUBLISHING | .00 | 107.00 | 800.00 | (693.00) | 13.4 |
| 01-21-55400-000 PRINTING | 89.95 | 1,684.15 | 3,500.00 | (1,815.85) | 48.1 |
| 01-21-56100-000 DUES | 3,447.01 | 4,522.00 | 13,500.00 | (8,978.00) | 33.5 |
| 01-21-56200-000 TRAVEL EXPENSES | 313.02 | 1,523.15 | 3,000.00 | (1,476.85) | 50.8 |
| 01-21-56300-000 TRAINING | 500.00 | 2,537.15 | 11,000.00 | (8,462.85) | 23.1 |
| 01-21-56500-000 PUBLICATIONS | .00 | .00 | 250.00 | (250.00) | .0 |
| 01-21-57100-000 UTILITIES | 97.14 | 502.06 | 1,300.00 | (797.94) | 38.6 |
| 01-21-57800-000 ANIMAL CONTROL | .00 | 46.90 | 500.00 | (453.10) | 9.4 |
| 01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE | .00 | 209.50 | 2,000.00 | (1,790.50) | 10.5 |
| 01-21-65100-000 OFFICE SUPPLIES | 895.76 | 3,912.04 | 4,500.00 | (587.96) | 86.9 |
| 01-21-65200-000 OPERATING SUPPLIES | 2,831.02 | 4,803.10 | 17,000.00 | (12,196.90) | 28.3 |
| 01-21-65500-000 AUTOMOBILE FUEL/OIL | 3,486.77 | 12,967.78 | 42,000.00 | (29,032.22) | 30.9 |
| 01-21-65800-000 PRISONER SUPPLIES | 213.75 | 771.75 | 5,000.00 | (4,228.25) | 15.4 |
| 01-21-66200-000 K9 SUPPLIES | 142.38 | 734.42 | 5,000.00 | (4,265.58) | 14.7 |
| 01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT | .00 | 15,977.38 | 34,225.00 | (18,247.62) | 46.7 |
| 01-21-84000-000 CAPITAL OUTLAY - VEHICLES | .00 | .00 | 61,794.00 | (61,794.00) | .0 |
| 01-21-91700-000 INVESTIGATIONS | 50.00 | 200.00 | 2,500.00 | (2,300.00) | 8.0 |
| 01-21-91710-000 DRUG INVESTIGATIONS | .00 | .00 | 5,000.00 | (5,000.00) | .0 |
| 01-21-92400-000 DUI | 435.10 | 435.10 | 7,000.00 | (6,564.90) | 6.2 |
| TOTAL POLICE DEPARTMENT | 239,697.46 | 863,280.09 | 3,445,813.00 | (2,582,532.91) | 25.1 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|--|-------------------|-------------------|---------------------|------------------------|-------------|
| <u>FIRE DEPARTMENT</u> | | | | | |
| 01-22-42100-000 SALARIES - REGULAR | 81,137.07 | 328,229.40 | 1,112,100.00 | (783,870.60) | 29.5 |
| 01-22-42200-000 SALARIES - PART-TIME | 5,282.75 | 22,982.00 | 330,268.00 | (307,286.00) | 7.0 |
| 01-22-42300-000 SALARY EXPENSE - OVERTIME | 24,590.14 | 72,169.94 | 212,000.00 | (139,830.06) | 34.0 |
| 01-22-43000-000 CONTRIBUTION TO FIRE PENSION | .00 | .00 | 482,180.00 | (482,180.00) | .0 |
| 01-22-45100-000 HEALTH INSURANCE | 25,353.66 | 73,434.32 | 244,154.00 | (170,719.68) | 30.1 |
| 01-22-45200-000 LIFE INSURANCE | 75.92 | 303.68 | 1,000.00 | (696.32) | 30.4 |
| 01-22-47100-000 UNIFORM ALLOWANCE | 2,963.74 | 4,039.46 | 14,000.00 | (9,960.54) | 28.9 |
| 01-22-51100-000 MAINTENANCE SERVICE - BUILDING | 90.50 | 623.72 | 9,000.00 | (8,376.28) | 6.9 |
| 01-22-51200-000 MAINTENANCE SERVICE - EQUIPMENT | 1,380.30 | 2,643.92 | 12,500.00 | (9,856.08) | 21.2 |
| 01-22-51300-000 MAINTENANCE SERVICE - VEHICLE | .00 | 3,171.85 | 23,745.00 | (20,573.15) | 13.4 |
| 01-22-53400-000 MEDICAL SERVICES | .00 | 289.00 | 7,800.00 | (7,511.00) | 3.7 |
| 01-22-54900-000 OTHER PROFESSIONAL SERVICES | 3,011.87 | 11,900.62 | 97,089.00 | (85,188.38) | 12.3 |
| 01-22-55100-000 POSTAGE | .00 | .00 | 500.00 | (500.00) | .0 |
| 01-22-55200-000 TELEPHONE | 505.57 | 1,924.61 | 8,000.00 | (6,075.39) | 24.1 |
| 01-22-55400-000 PRINTING | 178.02 | 253.02 | 500.00 | (246.98) | 50.6 |
| 01-22-56100-000 DUES | .00 | 325.00 | 1,900.00 | (1,575.00) | 17.1 |
| 01-22-56200-000 TRAVEL EXPENSES | 40.00 | 80.00 | 2,500.00 | (2,420.00) | 3.2 |
| 01-22-56300-000 TRAINING | 1,200.00 | 1,252.28 | 13,000.00 | (11,747.72) | 9.6 |
| 01-22-56400-000 TUITION REIMBURSEMENT | .00 | 64.80 | 18,500.00 | (18,435.20) | .4 |
| 01-22-56500-000 PUBLICATIONS | .00 | .00 | 150.00 | (150.00) | .0 |
| 01-22-57100-000 UTILITIES | 1,071.39 | 4,122.19 | 17,000.00 | (12,877.81) | 24.3 |
| 01-22-61100-000 MAINTENANCE SUPPLIES - BUILDING | 213.95 | 793.34 | 4,000.00 | (3,206.66) | 19.8 |
| 01-22-61200-000 MAINTENANCE SUPPLIES - EQUIPMENT | .00 | 773.82 | 5,000.00 | (4,226.18) | 15.5 |
| 01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE | .00 | 265.12 | 5,000.00 | (4,734.88) | 5.3 |
| 01-22-65100-000 OFFICE SUPPLIES | 170.93 | 550.59 | 2,500.00 | (1,949.41) | 22.0 |
| 01-22-65200-000 OPERATING SUPPLIES | 1,371.04 | 4,677.90 | 22,000.00 | (17,322.10) | 21.3 |
| 01-22-65400-000 JANITORIAL SUPPLIES | 83.70 | 579.53 | 3,000.00 | (2,420.47) | 19.3 |
| 01-22-65500-000 AUTOMOTIVE FUEL/OIL | 1,248.74 | 3,699.02 | 36,000.00 | (32,300.98) | 10.3 |
| 01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT | .00 | 26,658.66 | 55,000.00 | (28,341.34) | 48.5 |
| 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 |
| TOTAL FIRE DEPARTMENT | 149,969.29 | 565,807.79 | 2,803,386.00 | (2,237,578.21) | 20.2 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---------------------|------------|--------------|--------------|-----------------|------|
| TOTAL PUBLIC SAFETY | 389,666.75 | 1,429,087.88 | 6,249,199.00 | (4,820,111.12) | 22.9 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

| | | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|------------------------------|-----------------------------|-------------------|-------------------|---------------------|------------------------|-------------|
| <u>STREET DIVISION</u> | | | | | | |
| 01-41-42100-000 | SALARIES (FULL-TIME) | 41,383.09 | 193,740.13 | 685,310.00 | (491,569.87) | 28.3 |
| 01-41-42200-000 | SALARIES (PART-TIME) | .00 | .00 | 10,000.00 | (10,000.00) | .0 |
| 01-41-42300-000 | SALARY EXPENSE-OVERTIME | 1,403.30 | 39,792.15 | 60,000.00 | (20,207.85) | 66.3 |
| 01-41-42600-000 | SALARIES-PAGER PAY | 712.50 | 6,321.75 | 19,500.00 | (13,178.25) | 32.4 |
| 01-41-45100-000 | HEALTH INSURANCE | 15,225.40 | 44,640.95 | 139,172.00 | (94,531.05) | 32.1 |
| 01-41-45200-000 | LIFE INSURANCE | 46.72 | 210.24 | 631.00 | (420.76) | 33.3 |
| 01-41-47100-000 | UNIFORM ALLOWANCE | 260.81 | 1,183.53 | 4,000.00 | (2,816.47) | 29.6 |
| 01-41-47300-000 | CLOTHING ACQUISITION | .00 | 278.90 | 2,500.00 | (2,221.10) | 11.2 |
| 01-41-51100-000 | MAINTENANCE (BUILDING) | .00 | 1,196.51 | 2,500.00 | (1,303.49) | 47.9 |
| 01-41-51200-000 | MAINTENANCE (EQUIPMENT) | 2,176.11 | 5,781.61 | 15,000.00 | (9,218.39) | 38.5 |
| 01-41-51300-000 | MAINT SERVICE-VEHICLE | 5,238.82 | 9,215.12 | 30,000.00 | (20,784.88) | 30.7 |
| 01-41-51400-000 | MAINTENANCE STREET | 292.00 | 3,034.00 | 30,000.00 | (26,966.00) | 10.1 |
| 01-41-51600-000 | MAINTENANCE SNOW REMOVAL | .00 | 13,566.00 | 3,000.00 | 10,566.00 | 452.2 |
| 01-41-52900-000 | MAINTENANCE OTHER | .00 | .00 | 20,000.00 | (20,000.00) | .0 |
| 01-41-53600-000 | JANITORIAL SERVICES | 234.20 | 878.60 | 2,000.00 | (1,121.40) | 43.9 |
| 01-41-54900-000 | OTHER PROFESSIONAL SERVICES | 616.25 | 1,723.25 | 30,000.00 | (28,276.75) | 5.7 |
| 01-41-55100-000 | POSTAGE | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-41-55200-000 | TELEPHONE | 368.92 | 1,033.60 | 4,000.00 | (2,966.40) | 25.8 |
| 01-41-55300-000 | PUBLISHING | .00 | .00 | 300.00 | (300.00) | .0 |
| 01-41-56200-000 | TRAVEL EXPENSES | .00 | .00 | 2,000.00 | (2,000.00) | .0 |
| 01-41-56300-000 | TRAINING | 135.00 | 425.00 | 4,000.00 | (3,575.00) | 10.6 |
| 01-41-57100-000 | UTILITIES | 880.23 | 3,569.54 | 13,500.00 | (9,930.46) | 26.4 |
| 01-41-57200-000 | STREET LIGHTING | 11,900.32 | 53,571.06 | 165,000.00 | (111,428.94) | 32.5 |
| 01-41-59400-000 | LEASE OR RENTALS | .00 | .00 | 3,000.00 | (3,000.00) | .0 |
| 01-41-61100-000 | MAINTENANCE BUILDING | 249.79 | 451.49 | 5,000.00 | (4,548.51) | 9.0 |
| 01-41-61200-000 | MAINTENANCE (EQUIPMENT) | 90.47 | 655.63 | 18,500.00 | (17,844.37) | 3.5 |
| 01-41-61300-000 | MAINT.SUPPLIES-VEHICLE | 2,409.82 | 4,633.34 | 25,000.00 | (20,366.66) | 18.5 |
| 01-41-61400-000 | SUPPLIES STREETS | 12,299.49 | 19,459.20 | 60,000.00 | (40,540.80) | 32.4 |
| 01-41-61600-000 | SUPPLIES SNOW REMOVAL | .00 | 73,406.13 | 110,000.00 | (36,593.87) | 68.7 |
| 01-41-61700-000 | MAINT.SUPPLIES-GROUNDS | 1,497.00 | 1,816.94 | 12,000.00 | (10,183.06) | 15.1 |
| 01-41-62900-000 | SUPPLIES OTHER | 529.70 | 6,045.93 | 15,000.00 | (8,954.07) | 40.3 |
| 01-41-65100-000 | OFFICE SUPPLIES | 102.43 | 553.40 | 2,000.00 | (1,446.60) | 27.7 |
| 01-41-65200-000 | OPERATING SUPPLIES | 47.61 | 2,576.74 | 8,000.00 | (5,423.26) | 32.2 |
| 01-41-65300-000 | SMALL TOOLS | .00 | 62.97 | 3,500.00 | (3,437.03) | 1.8 |
| 01-41-65400-000 | JANITORIAL SUPPLIES | .00 | 312.08 | 1,000.00 | (687.92) | 31.2 |
| 01-41-65500-000 | GASOLINE/OIL | .00 | 16,431.45 | 55,000.00 | (38,568.55) | 29.9 |
| 01-41-66100-000 | SAFETY SUPPLIES | .00 | 97.44 | 3,500.00 | (3,402.56) | 2.8 |
| 01-41-83000-000 | CAPITAL OUTLAY - EQUIPMENT | 6,267.00 | 12,772.00 | 48,000.00 | (35,228.00) | 26.6 |
| 01-41-84000-000 | CAPITAL OUTLAY - VEHICLE | .00 | .00 | 95,000.00 | (95,000.00) | .0 |
| 01-41-89000-000 | CAPITAL OUTLAY - OTHER | 8,000.00 | 8,000.00 | 35,000.00 | (27,000.00) | 22.9 |
| TOTAL STREET DIVISION | | 112,366.98 | 527,436.68 | 1,742,013.00 | (1,214,576.32) | 30.3 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---|-----------------|------------------|-------------------|----------------------|-------------|
| <u>CEMETERY</u> | | | | | |
| 01-46-42100-000 SALARIES (FULL-TIME) | 4,134.00 | 16,540.13 | 55,832.00 | (39,291.87) | 29.6 |
| 01-46-42300-000 SALARY EXPENSE-OVERTIME | 484.45 | 5,432.33 | .00 | 5,432.33 | .0 |
| 01-46-42600-000 PAGER | 424.50 | 1,061.25 | .00 | 1,061.25 | .0 |
| 01-46-45100-000 HEALTH INSURANCE | 1,791.04 | 10,600.59 | 33,767.00 | (23,166.41) | 31.4 |
| 01-46-45200-000 LIFE INSURANCE | 5.84 | 11.68 | 70.00 | (58.32) | 16.7 |
| 01-46-51100-000 MAINTENANCE (BUILDING) | .00 | .00 | 1,500.00 | (1,500.00) | .0 |
| 01-46-51200-000 MAINTENANCE (EQUIPMENT) | .00 | .00 | 500.00 | (500.00) | .0 |
| 01-46-51300-000 MAINTENANCE (VEHICLE) | .00 | 34.00 | 300.00 | (266.00) | 11.3 |
| 01-46-54900-000 OTHER PROFESSIONAL SERVICES | 261.25 | 1,758.89 | 45,000.00 | (43,241.11) | 3.9 |
| 01-46-55200-000 TELEPHONE | 127.47 | 510.25 | 1,600.00 | (1,089.75) | 31.9 |
| 01-46-57100-000 UTILITIES | 150.02 | 608.41 | 3,000.00 | (2,391.59) | 20.3 |
| 01-46-61100-000 MAINTENANCE BUILDING | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-46-61200-000 MAINTENANCE (EQUIPMENT) | 149.98 | 149.98 | 500.00 | (350.02) | 30.0 |
| 01-46-61300-000 SUPPLIES (VEHICLE) | .00 | .00 | 500.00 | (500.00) | .0 |
| 01-46-61700-000 MAINT.SUPPLIES-GROUNDS | 477.19 | 1,302.73 | 1,500.00 | (197.27) | 86.9 |
| 01-46-65200-000 OPERATING SUPPLIES | 78.31 | 106.37 | 700.00 | (593.63) | 15.2 |
| 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 | 358.68 | 1,800.00 | (1,441.32) | 19.9 |
| 01-46-92900-000 MISCELLANEOUS CHARGES | 49.58 | 200.69 | 100.00 | 100.69 | 200.7 |
| TOTAL CEMETERY | 8,133.63 | 38,755.82 | 148,269.00 | (109,513.18) | 26.1 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---|------------------|-------------------|-------------------|----------------------|-------------|
| <u>ENGINEERING</u> | | | | | |
| 01-48-42100-000 SALARIES (FULL-TIME) | 14,557.24 | 59,155.85 | 194,600.00 | (135,444.15) | 30.4 |
| 01-48-42200-000 SALARIES-PART-TIME | .00 | .00 | 6,000.00 | (6,000.00) | .0 |
| 01-48-45100-000 HEALTH INSURANCE | 4,776.12 | 12,736.32 | 38,591.00 | (25,854.68) | 33.0 |
| 01-48-45200-000 LIFE INSURANCE | 11.68 | 46.72 | 250.00 | (203.28) | 18.7 |
| 01-48-51100-000 MAINTENANCE (BUILDING) | .00 | .00 | 1,500.00 | (1,500.00) | .0 |
| 01-48-51200-000 MAINTENANCE (EQUIPMENT) | 162.32 | 311.32 | 900.00 | (588.68) | 34.6 |
| 01-48-51300-000 MAINT.SERVICE (VEHICLE) | 152.55 | 527.54 | 1,200.00 | (672.46) | 44.0 |
| 01-48-53200-000 ENGINEERING SERVICE | 38,461.07 | 41,198.57 | 90,000.00 | (48,801.43) | 45.8 |
| 01-48-54900-000 OTHER PROFESSIONAL SERVICES | .00 | .00 | 2,200.00 | (2,200.00) | .0 |
| 01-48-55200-000 TELEPHONE | 325.53 | 757.19 | 3,200.00 | (2,442.81) | 23.7 |
| 01-48-55300-000 PUBLISHING | .00 | .00 | 600.00 | (600.00) | .0 |
| 01-48-56100-000 DUES | 50.00 | 129.00 | 1,500.00 | (1,371.00) | 8.6 |
| 01-48-56200-000 TRAVEL EXPENSES | .00 | 304.39 | 2,500.00 | (2,195.61) | 12.2 |
| 01-48-56300-000 TRAINING | .00 | 235.00 | 2,300.00 | (2,065.00) | 10.2 |
| 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 | 1,191.09 | 2,200.00 | (1,008.91) | 54.1 |
| 01-48-65100-000 OFFICE SUPPLIES | .00 | 211.08 | 850.00 | (638.92) | 24.8 |
| 01-48-65300-000 SMALL TOOLS | .00 | 56.73 | 550.00 | (493.27) | 10.3 |
| 01-48-65400-000 JANITORIAL SUPPLIES | .00 | .00 | 450.00 | (450.00) | .0 |
| 01-48-65500-000 GASOLINE & OIL | 220.63 | 729.15 | 2,700.00 | (1,970.85) | 27.0 |
| 01-48-67000-000 PRINT MATERIALS | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-48-68400-000 MICROCOMPUTER SOFTWARE | 336.00 | 336.00 | 2,900.00 | (2,564.00) | 11.6 |
| 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 |
| TOTAL ENGINEERING | 59,053.14 | 117,903.84 | 369,041.00 | (251,137.16) | 32.0 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|--------------------|------------|------------|--------------|-----------------|------|
| TOTAL PUBLIC WORKS | 179,553.75 | 684,096.34 | 2,259,323.00 | (1,575,226.66) | 30.3 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 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) | 24,977.23 | 90,395.12 | 285,765.00 | (195,369.88) | 31.6 |
| 01-44-45100-000 HEALTH INSURANCE | 4,318.62 | 15,496.42 | 54,190.00 | (38,693.58) | 28.6 |
| 01-44-45200-000 LIFE INSURANCE | 23.36 | 93.44 | 351.00 | (257.56) | 26.6 |
| 01-44-51300-000 MAINTENANCE (VEHICLE) | .00 | 461.55 | 1,000.00 | (538.45) | 46.2 |
| 01-44-52900-000 NUISANCE ABATEMENT | .00 | .00 | 6,000.00 | (6,000.00) | .0 |
| 01-44-54900-000 OTHER PROFESSIONAL SERVICES | 2,967.20 | 7,496.80 | 50,000.00 | (42,503.20) | 15.0 |
| 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 | 187.10 | 40,000.00 | (39,812.90) | .5 |
| 01-44-55200-000 TELEPHONE | 50.56 | 465.67 | 1,600.00 | (1,134.33) | 29.1 |
| 01-44-55300-000 PUBLISHING | 204.80 | 3,048.03 | 2,500.00 | 548.03 | 121.9 |
| 01-44-55400-000 PRINTING | (116.88) | 279.62 | 700.00 | (420.38) | 40.0 |
| 01-44-56100-000 DUES | 195.00 | 892.00 | 1,700.00 | (808.00) | 52.5 |
| 01-44-56200-000 TRAVEL EXPENSES | .00 | 971.98 | 9,000.00 | (8,028.02) | 10.8 |
| 01-44-56300-000 TRAINING | .00 | 100.00 | 3,000.00 | (2,900.00) | 3.3 |
| 01-44-56500-000 PUBLICATIONS | .00 | .00 | 400.00 | (400.00) | .0 |
| 01-44-56600-000 CONFERENCE EXPENSES | .00 | 2,423.00 | 5,000.00 | (2,577.00) | 48.5 |
| 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 | 326.24 | 861.02 | 2,000.00 | (1,138.98) | 43.1 |
| 01-44-65200-000 OPERATING SUPPLIES | .00 | 15.70 | 1,000.00 | (984.30) | 1.6 |
| 01-44-65500-000 AUTOMOTIVE FUEL/OIL | 34.93 | 198.14 | 1,200.00 | (1,001.86) | 16.5 |
| 01-44-87000-000 FURNITURE | .00 | 1,744.72 | 2,000.00 | (255.28) | 87.2 |
| 01-44-89000-000 CAPITAL OUTLAY - OTHER | .00 | .00 | 5,000.00 | (5,000.00) | 0 |
| 01-44-91100-000 PUBLIC RELATIONS | 514.61 | 532.80 | 9,000.00 | (8,467.20) | 5.9 |
| TOTAL COMMUNITY DEVELOPMENT | 33,495.67 | 139,849.61 | 539,159.00 | (399,309.39) | 25.9 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 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 | .00 | 3,000 00 | (3,000 00) | .0 |
| 01-61-55100-000 | POSTAGE | .00 | .00 | 100 00 | (100 00) | .0 |
| 01-61-55200-000 | TELEPHONE | 265.79 | 551.73 | 1,500 00 | (948 27) | 36.8 |
| 01-61-56100-000 | DUES | .00 | 689.00 | 2,000 00 | (1,311 00) | 34.5 |
| 01-61-56200-000 | TRAVEL EXPENSES | 298.27 | 1,696.79 | 2,500 00 | (803 21) | 67.9 |
| 01-61-56300-000 | TRAINING | .00 | .00 | 3,500 00 | (3,500 00) | .0 |
| 01-61-56500-000 | PUBLICATIONS | .00 | .00 | 100 00 | (100 00) | .0 |
| 01-61-56600-000 | CONFERENCE | 126.32 | 351.32 | 2,000 00 | (1,648.68) | 17.6 |
| 01-61-65100-000 | OFFICE SUPPLIES | 49.73 | 375.73 | 1,000 00 | (624 27) | 37.6 |
| 01-61-65200-000 | OPERATING SUPPLIES | 99.00 | 99.00 | 100 00 | (1 00) | 99.0 |
| 01-61-83000-000 | EQUIPMENT | .00 | .00 | 1,000 00 | (1,000 00) | .0 |
| 01-61-91100-000 | COMMUNITY RELATIONS | 345.00 | 426.80 | 2,500 00 | (2,073 20) | 17.1 |
| 01-61-92900-000 | MISCELLANEOUS CHARGES | .00 | .00 | 16,000 00 | (16,000 00) | .0 |
| TOTAL ECONOMIC DEVELOPMENT | | 1,184.11 | 4,190.37 | 35,440 00 | (31,249 63) | 11.8 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|--------------------------------------|------------|--------------|---------------|-----------------|--------|
| TOTAL COMMUNITY AND ECONOMIC DEVELOP | 34,679.78 | 144,039.98 | 574,599.00 | (430,559.02) | 25.1 |
| TOTAL FUND EXPENDITURES | 740,034.46 | 2,735,764.56 | 10,992,296.00 | (8,256,531.44) | 24.9 |
| NET REVENUE OVER EXPENDITURES | 60,212.55 | 242,081.53 | 538.00 | 241,543.53 | 44996. |

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING APRIL 30 2019

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PERCENT |
|-------------------------------|----------------|------------------|-------------------|-------------------|--------------|
| REVENUE BY FUND | | | | | |
| Audit | - | 4 | 27,050 | 27,046 | 0.01 |
| Insurance | - | - | 351,600 | 351,600 | 0 |
| Illinois Municipal Retirement | - | - | 199,177 | 199,177 | 0 |
| Social Security | - | 15 | 163,375 | 163,360 | 0.01 |
| Ambulance | 6,473 | 25,825 | 201,500 | 175,675 | 12.82 |
| Economic Development | - | - | - | - | 0 |
| Motor Fuel Tax | 19,017 | 82,065 | 2,112,000 | 2,029,935 | 3.89 |
| Utility Tax | 51,266 | 192,864 | 437,000 | 244,136 | 44.13 |
| Travel and Tourism | 27,903 | 69,805 | 256,000 | 186,195 | 27.27 |
| Sales Tax | 76,248 | 346,712 | 1,218,000 | 871,288 | 28.47 |
| Lighthouse Pointe TIF | 560 | 2,179 | 583,252 | 581,073 | 0.37 |
| Foreign Fire Insurance | - | - | 22,300 | 22,300 | 0 |
| TIF | - | - | 85,021 | 85,021 | 0 |
| Overweight Truck | 4,664 | 14,345 | 40,400 | 26,055 | 35.51 |
| Capital Improvement | 273 | 132,374 | 6,851,900 | 6,719,526 | 1.93 |
| Stormwater Management | 221 | 37,946 | 27,100 | (10,846) | 140.02 |
| Technology Park | - | - | - | - | 0 |
| Debt Service | - | - | - | - | 0 |
| Solid Waste | 34,707 | 173,919 | 355,100 | 181,181 | 48.98 |
| Technology Center | 124,152 | 492,086 | 1,487,500 | 995,414 | 33.08 |
| Airport | 67,681 | 245,483 | 4,577,863 | 4,332,380 | 5.36 |
| Railroad | 119,772 | 1,180,181 | 4,713,083 | 3,532,902 | 25.04 |
| Golf Course | 41,553 | 95,667 | 363,200 | 267,533 | 26.34 |
| Health Insurance | - | - | - | - | 0 |
| Administrative Services | 107,828 | 431,289 | 1,293,931 | 862,642 | 33.33 |
| Total Revenues | 682,317 | 3,522,759 | 25,366,352 | 21,843,593 | 13.89 |

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING APRIL 30 2019

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PERCENT |
|-------------------------------|-----------------|------------------|--------------------|--------------------|--------------|
| OPERATING EXPENSES | | | | | |
| Audit | 13,000 | 16,500 | 28,000 | 11,500 | 58.93 |
| Insurance | 21,764 | 113,921 | 317,000 | 203,079 | 35.94 |
| Illinois Municipal Retirement | 13,231 | 54,490 | 190,000 | 135,510 | 28.68 |
| Social Security | 14,112 | 57,633 | 186,000 | 128,367 | 30.99 |
| 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 | 17,668 | 78,742 | 343,115 | 264,373 | 22.95 |
| Sales Tax | 9,917 | 39,667 | 3,019,000 | 2,979,333 | 1.31 |
| Lighthouse Pointe TIF | 38,636 | 40,324 | 371,955 | 331,631 | 10.84 |
| Foreign Fire Insurance | - | - | 40,000 | 40,000 | 0 |
| TIF | 308 | 12,541 | 222,500 | 209,959 | 5.64 |
| Overweight Truck | 1,000 | 4,000 | 91,200 | 87,200 | 4.39 |
| Capital Improvement | 209,338 | 308,529 | 8,380,890 | 8,072,361 | 3.68 |
| Stormwater Management | - | - | 14,500 | 14,500 | 0 |
| Technology Park | - | - | - | - | 0 |
| Debt Service | 10,505 | 42,018 | - | (42,018) | 0 |
| Solid Waste | 70,186 | 239,603 | 1,776,468 | 1,536,865 | 13.49 |
| Technology Center | 76,225 | 388,341 | 905,287 | 516,946 | 42.9 |
| Airport | 63,439 | 247,476 | 4,652,349 | 4,404,873 | 5.32 |
| Railroad | 95,530 | 1,181,186 | 4,698,015 | 3,516,829 | 25.14 |
| Golf Course | 14,404 | 41,984 | 141,709 | 99,725 | 29.63 |
| Health Insurance | - | - | - | - | 0 |
| Administrative Services | 85,364 | 386,441 | 1,282,930 | 896,489 | 30.12 |
| Total Expenses | 754,629 | 3,253,397 | 30,060,918 | 26,807,521 | 10.82 |
| Revenue over Expenses | (72,312) | 269,362 | (4,694,566) | (4,963,928) | |

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND April 30, 2019 and 2018

| | April 30, 2019 | April 30, 2018 |
|---|----------------|----------------|
| ASSETS | | |
| PLANT IN SERVICE | | |
| Utility Plant in Service | 30,457,727 | 28,283,803 |
| Less: Accumulated Depreciation | (8,769,948) | (8,080,026) |
| Net Plant in Service | 21,687,779 | 20,203,777 |
| CURRENT ASSETS | | |
| Cash & Investments | 4,098,854 | 4,979,669 |
| Customer Accounts Receivable | 316,822 | 299,390 |
| Other Accounts Receivable | 81,594 | 82,822 |
| Prepaid Expenses | 11,085 | 10,151 |
| Total Current Assets | 4,508,354 | 5,372,033 |
| RESTRICTED ASSETS | 98,058 | 95,770 |
| OTHER DEBITS | | |
| Deferred Outflows of Resources | 121,995 | 121,995 |
| Total Other Debits | 121,995 | 121,995 |
| TOTAL ASSETS | 26,414,187 | 25,793,575 |
| LIABILITIES AND EQUITY | | |
| EQUITY | | |
| Retained Earnings | 19,792,349 | 19,370,410 |
| Contribution in Aid of Construction (Net) | 188,051 | 188,051 |
| Total Equity | 19,980,399 | 19,558,460 |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts Payable | 161,190 | 908,573 |
| Accrued Liabilities | 220,053 | 231,544 |
| Total Current Liabilities | 381,244 | 1,140,117 |
| Non-Current Liabilities | | |
| Other Non-Current Liabilities | 6,052,543 | 5,094,998 |
| Total Non-Current Liabilities | 6,052,543 | 5,094,998 |
| Total Liabilities | 6,433,787 | 6,235,115 |
| TOTAL LIABILITIES AND EQUITY | 26,414,187 | 25,793,575 |

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 4 Months Ending April 30, 2019 and 2018

| | 2019 | 2018 | Variance | % |
|---|-------------------|-------------------|-------------------|----------------|
| OPERATING REVENUES | | | | |
| Residential Sales | 298,694 | 308,657 | (9,963) | 96.8 |
| Commercial Sales | 202,469 | 217,983 | (15,514) | 92.9 |
| Industrial Sales | 287,153 | 279,159 | 7,994 | 102.9 |
| Other Operating Revenue | 42,127 | 44,054 | (1,927) | 95.6 |
| Total Operating Revenues | 830,443 | 849,853 | (19,410) | 97.7 |
| OPERATING EXPENSES | | | | |
| Source of Supply - Operations | 111,554 | 145,346 | (33,792) | 76.8 |
| Source of Supply - Maintenance | 1,782 | 25,993 | (24,211) | 6.9 |
| Water Treatment - Operations | 93,377 | 46,762 | 46,615 | 199.7 |
| Water Treatment - Maintenance | 3,185 | 8,496 | (5,310) | 37.5 |
| Distribution - Operations | 125,046 | 53,215 | 71,831 | 235.0 |
| Distribution - Maintenance | 110,381 | 37,732 | 72,649 | 292.5 |
| Customer Accounts | 53,116 | 44,761 | 8,354 | 118.7 |
| Administrative and General | 92,153 | 98,166 | (6,013) | 93.9 |
| Depreciation | 215,437 | 171,824 | 43,613 | 125.4 |
| Total Operating Expenses | 806,032 | 632,296 | 173,736 | 127.5 |
| Operating Income (Loss) | 24,411 | 217,557 | (193,146) | 11.2 |
| NON-OPERATING REVENUE (EXPENSE) | | | | |
| Non-Utility Income | 4,348 | 2,302 | 2,046 | 188.9 |
| Investment Income | 16,474 | 15,215 | 1,259 | 108.3 |
| Merchandising, Jobbing & Contract Expense | (553) | (332) | (220) | (166.3) |
| Interest Expense | (30,044) | (33,457) | 3,413 | (89.8) |
| Total Non-Operating Revenue (Expense) | (9,774) | (16,272) | 6,498 | (60.1) |
| Net Income Before Amortizations | 14,637 | 201,285 | (186,648) | 7.3 |
| Net Income | 14,637 | 201,285 | (186,648) | 7.3 |
| Operating Transfers In (Out) | (43,625) | (43,091) | (535) | (101.2) |
| Increase (Decrease) in Retained Earnings | (28,988) | 158,194 | (187,183) | (18.3) |
| RETAINED EARNINGS - Beginning of Period | 19,822,512 | 19,218,380 | 604,132 | 103.1 |
| RETAINED EARNINGS - END OF PERIOD | 19,793,524 | 19,376,575 | 416,949 | 102.2 |

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

April 30, 2019 and 2018

| | April 30, 2019 | April 30, 2018 |
|---|-------------------|-------------------|
| ASSETS | | |
| PLANT IN SERVICE | | |
| Utility Plant in Service | 42,742,758 | 41,571,411 |
| Less: Accumulated Depreciation | (24,574,792) | (23,524,709) |
| Net Plant in Service | 18,167,966 | 18,046,702 |
| CURRENT ASSETS | | |
| Cash & Investments | 3,873,778 | 3,232,004 |
| Customer Accounts Receivable | 625,608 | 599,636 |
| Other Accounts Receivable | 109,771 | 109,903 |
| Prepaid Expenses | 24,898 | 22,802 |
| Total Current Assets | 4,634,055 | 3,964,345 |
| RESTRICTED FUNDS | | |
| | 412,561 | 388,996 |
| NON-CURRENT ASSETS | | |
| Deferred Outflows of Resources | 324,250 | 324,250 |
| Total Non-Current Assets | 324,250 | 324,250 |
| TOTAL ASSETS | 23,538,832 | 22,724,293 |
| LIABILITIES AND EQUITY | | |
| EQUITY | | |
| Retained Earnings | 15,540,559 | 14,709,627 |
| Contribution in Aid of Construction (Net) | 6,980,360 | 6,980,360 |
| Total Equity | 22,520,919 | 21,689,987 |
| LIABILITIES | | |
| Current Liabilities: | | |
| Accounts Payable | 144,930 | 127,728 |
| Accrued Liabilities | 591,326 | 593,489 |
| Total Current Liabilities | 736,256 | 721,216 |
| Non-Current Liabilities: | | |
| Bonds Payable | 281,657 | 313,090 |
| Total Non-Current Liabilities | 281,657 | 313,090 |
| Total Liabilities | 1,017,913 | 1,034,306 |
| TOTAL LIABILITIES AND EQUITY | 23,538,832 | 22,724,293 |

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 4 Months Ending April 30, 2019 and 2018

| | 2019 | 2018 | Variance | % |
|---|-------------------|-------------------|-----------------|----------------|
| OPERATING REVENUES | | | | |
| Residential Sales | 379,816 | 390,141 | (10,325) | 97.4 |
| Commercial Sales | 426,132 | 350,610 | 75,522 | 121.5 |
| Industrial Sales | 358,624 | 335,508 | 23,117 | 106.9 |
| Other Operating Revenues | 95,515 | 40,601 | 54,914 | 235.3 |
| Total Operating Revenues | 1,260,087 | 1,116,860 | 143,227 | 112.8 |
| OPERATING EXPENSES | | | | |
| Collection - Operations | 44,751 | 30,118 | 14,633 | 148.6 |
| Collection - Maintenance | 4,345 | 32,857 | (28,512) | 13.2 |
| Pumping - Operations | | 3,424 | (3,424) | 0 |
| Pumping - Maintenance | 3,309 | 4,313 | (1,004) | 76.7 |
| Treatment and Disposal - Operations | 349,928 | 346,122 | 3,806 | 101.1 |
| Treatment and Disposal - Maintenance | 70,824 | 62,056 | 8,769 | 114.1 |
| Customer Accounts | 59,031 | 47,952 | 11,079 | 123.1 |
| Administrative and General | 80,671 | 89,915 | (9,244) | 89.7 |
| Depreciation | 355,847 | 355,065 | 782 | 100.2 |
| Total Operating Expenses | 968,707 | 971,821 | (3,115) | 99.7 |
| Operating Income (Loss) | 291,380 | 145,038 | 146,342 | 200.9 |
| NON-OPERATING REVENUE (EXPENSE) | | | | |
| Investment Income | 14,853 | 10,627 | 4,226 | 139.8 |
| Non Utility Income | 326,287 | 11,392 | 314,895 | 2,864.1 |
| Merchandising, Jobbing & Contract Income | 1,921 | 1,701 | 220 | 112.9 |
| Merchandising, Jobbing & Contract Expense | | (368) | 368 | 0 |
| Interest Expense | (2,435) | (2,878) | 443 | (84.6) |
| Total Non-Operating Revenue (Expense) | 340,627 | 20,475 | 320,152 | 1,663.7 |
| Net Income Before Amortizations | 632,007 | 165,513 | 466,494 | 381.9 |
| Net Income | 632,007 | 165,513 | 466,494 | 381.9 |
| Operating Transfers In (Out) | (59,470) | (50,000) | (9,470) | (118.9) |
| Increase (Decrease) in Retained Earnings | 572,537 | 115,513 | 457,024 | 495.7 |
| RETAINED EARNINGS - Beginning of Period | 14,969,738 | 14,596,284 | 373,453 | 102.6 |
| RETAINED EARNINGS - END OF PERIOD | 15,542,275 | 14,711,797 | 830,478 | 105.6 |

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND April 30, 2019 and 2018

| | April 30, 2019 | April 30, 2018 |
|-------------------------------------|----------------|----------------|
| ASSETS | | |
| PLANT IN SERVICE | | |
| Utility Plant in Service | 92,272,525 | 90,394,715 |
| Less: Accumulated Depreciation | (50,536,582) | (47,625,930) |
| Net Plant in Service | 41,735,943 | 42,768,785 |
| CURRENT ASSETS | | |
| Cash & Investments | 8,059,758 | 6,524,486 |
| Customer Accounts Receivable | 4,566,315 | 4,874,534 |
| Inventory | 1,155,006 | 1,414,790 |
| Prepaid Expenses | 110,577 | 102,628 |
| Total Current Assets | 13,891,657 | 12,916,439 |
| RESTRICTED ASSETS | 8,943,169 | 7,546,987 |
| NON-CURRENT ASSETS | | |
| Unamortized Loss | 1,255,969 | 1,443,614 |
| Deferred Outflows of Resources | 956,698 | 956,698 |
| Other Deferred Debits | 177,563 | 197,292 |
| Interdepartmental Loan Receivable | 409,044 | 441,970 |
| Total Non-Current Assets | 2,799,275 | 3,039,575 |
| TOTAL ASSETS | 67,370,043 | 66,271,786 |
| LIABILITIES AND EQUITY | | |
| EQUITY | | |
| Retained Earnings | 48,710,251 | 46,600,359 |
| Total Equity | 48,710,251 | 46,600,359 |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts Payable | 2,171,588 | 2,501,098 |
| Accrued Liabilities | 1,769,362 | 1,761,667 |
| Total Current Liabilities | 3,940,950 | 4,262,765 |
| Non-Current Liabilities | | |
| Bonds Payable | 14,694,212 | 15,384,032 |
| Other Non-Current Liabilities | 24,630 | 24,630 |
| Total Non-Current Liabilities | 14,718,843 | 15,408,662 |
| Total Liabilities | 18,659,792 | 19,671,427 |
| TOTAL LIABILITIES AND EQUITY | 67,370,043 | 66,271,786 |

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 4 Months Ending April 30, 2019 and 2018

| | 2019 | 2018 | Variance | % |
|--|-------------------|-------------------|-------------------|----------------|
| OPERATING REVENUES | | | | |
| Residential | 1,860,020 | 2,052,911 | (192,892) | 90.6 |
| Small General Service | 1,705,346 | 1,862,221 | (156,875) | 91.6 |
| Large General Service | 7,756,334 | 7,976,104 | (219,770) | 97.2 |
| Public Street Lighting | 49,547 | 52,755 | (3,208) | 93.9 |
| Interdepartmental | 206,964 | 200,178 | 6,785 | 103.4 |
| Forfeited Discounts | 83,333 | 111,623 | (48,290) | 56.7 |
| Other Operating Revenues | 860,961 | 879,786 | (18,826) | 97.9 |
| Total Operating Revenues | 12,502,503 | 13,135,578 | (633,075) | 95.2 |
| OPERATING EXPENSES | | | | |
| Purchased Power | 7,177,517 | 7,550,806 | (373,289) | 95.1 |
| Generation - Operation | 131,513 | 145,505 | (13,991) | 90.4 |
| Generation - Maintenance | 314,725 | 238,055 | 76,671 | 132.2 |
| Transmission - Operation | 360,075 | 476,542 | (116,467) | 75.6 |
| Distribution - Operation | 601,263 | 606,236 | (4,975) | 99.2 |
| Distribution - Maintenance | 277,028 | 219,509 | 57,519 | 126.2 |
| Depreciation | 993,944 | 910,209 | 83,735 | 109.2 |
| Taxes Other Than Income Taxes | 56,002 | 50,012 | 5,990 | 112.0 |
| Customer Accounts | 137,274 | 122,034 | 15,239 | 112.5 |
| Administrative & General | 834,763 | 787,185 | 47,579 | 106.0 |
| Total Operating Expenses | 10,884,104 | 11,106,094 | (221,990) | 98.0 |
| Operating Income (Loss) | 1,618,399 | 2,029,484 | (411,085) | 79.7 |
| NON-OPERATING REVENUE (EXPENSE) | | | | |
| Investment Income | 84,396 | 47,422 | 36,974 | 178.0 |
| Merchandising, Jobbing & Contract Expense | (15,498) | (6,540) | (8,958) | (237.0) |
| Amortization Expense | 16,929 | 21,862 | (4,932) | 77.4 |
| Interest Expense | (196,632) | (202,754) | 6,122 | (97.0) |
| Non-Operating Revenue (Expense) | | 936 | (936) | .0 |
| Total Non-Operating Revenue (Expense) | (110,804) | (139,073) | 28,270 | (79.7) |
| Increase (Decrease) in Retained Earnings Before Operating Transfers | 1,507,596 | 1,890,411 | (382,815) | 79.8 |
| Operating Transfers In (Out) | (655,543) | (659,009) | 3,466 | (99.5) |
| Increase (Decrease) in Retained Earnings | 852,052 | 1,231,402 | (379,350) | 69.2 |
| RETAINED EARNINGS - Beginning of Period | 47,878,743 | 45,369,842 | 2,508,901 | 105.5 |
| RETAINED EARNINGS - END OF PERIOD | 48,730,795 | 46,601,244 | 2,129,551 | 104.6 |