

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING APRIL 30 2020**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	-	2,053,862	2,053,862	0
Licenses and Permits	54,846	169,192	598,000	428,808	28.29
Intergovernmental Revenue	349,767	1,358,932	4,136,265	2,777,333	32.85
Fines, Forfeitures & Penalties	16,309	27,482	100,000	72,518	27.48
Public Charges for Services	104,042	345,204	1,424,603	1,079,399	24.23
Other Fees	9,750	14,100	22,500	8,400	62.67
Miscellaneous Revenues	8,747	33,238	127,000	93,762	26.17
Other Financing Sources	229,051	916,202	2,748,607	1,832,405	33.33
Total Revenues	772,511	2,864,351	11,210,837	8,346,486	25.55
OPERATING EXPENSES					
Mayor and City Council	2,295	8,228	39,800	31,572	20.67
City Manager	192	5,739	39,150	33,411	14.66
City Attorney	7,252	37,259	110,000	72,741	33.87
City Clerk	5,029	27,412	93,916	66,504	29.19
Police Department	223,619	908,456	3,662,378	2,753,922	24.81
Fire Department	132,206	555,892	2,836,431	2,280,539	19.6
Community Development	27,896	124,633	503,798	379,165	24.74
Engineering	21,601	79,735	291,152	211,417	27.39
Street Division	104,797	633,026	2,097,038	1,464,012	30.19
Cemetery Division	6,908	28,529	152,369	123,840	18.72
Municipal Building	68,967	351,647	1,310,057	958,410	26.84
Economic Development	314	1,752	22,000	20,248	7.97
Total Expenses	601,076	2,762,309	11,158,089	8,395,780	24.76
Revenue over Expenses	171,435	102,042	52,748	(49,294)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	PROPERTY TAX	.00	.00	886,728.00 (886,728.00)	.0
01-11-31110	PROPERTY TAX - POLICE PENSION	.00	.00	586,105.00 (586,105.00)	.0
01-11-31120	PROPERTY TAX - FIRE PENSION	.00	.00	391,029.00 (391,029.00)	.0
01-11-31500	ROAD & BRIDGE TAX	.00	.00	190,000.00 (190,000.00)	.0
	TOTAL TAXES	.00	.00	2,053,862.00 (2,053,862.00)	.0
<u>LICENSES & PERMITS</u>					
01-11-32100	LIQUOR LICENSES	(3,150.00)	1,550.00	35,000.00 (33,450.00)	4.4
01-11-32500	FRANCHISE LICENSE	30,430.60	60,798.68	125,000.00 (64,201.32)	48.6
01-11-32510	TELECOMMUNICATIONS TAX	26,164.83	92,946.67	336,000.00 (243,053.33)	27.7
01-11-32600	AMUSEMENT LICENSE	.00	.00	2,000.00 (2,000.00)	.0
01-11-32900	OTHER LICENSES	.00	210.00	.00 210.00	.0
01-11-33100	BUILDING PERMITS	1,400.31	13,686.63	100,000.00 (86,313.37)	13.7
	TOTAL LICENSES & PERMITS	54,845.74	169,191.98	598,000.00 (428,808.02)	28.3
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	STATE INCOME TAX	98,586.85	343,592.76	1,017,716.00 (674,123.24)	33.8
01-11-34200	REPLACEMENT TAX	55,438.80	103,854.18	240,000.00 (136,145.82)	43.3
01-11-34300	VIDEO GAMING TAX	16,183.48	52,533.25	165,000.00 (112,466.75)	31.8
01-11-34400	SALES TAX	149,843.98	720,694.28	2,400,000.00 (1,679,305.72)	30.0
01-11-34450	LOCAL USE TAX	27,386.15	126,524.92	313,549.00 (187,024.08)	40.4
01-11-34460	CANNABIS TAX	894.01	1,566.69	.00 1,566.69	.0
01-11-34755	STATE GRANTS	1,434.18	10,166.24	.00 10,166.24	.0
	TOTAL INTERGOVERNMENTAL REVENUES	349,767.45	1,358,932.32	4,136,265.00 (2,777,332.68)	32.9
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	COURT FINES	16,308.80	27,481.86	100,000.00 (72,518.14)	27.5
	TOTAL FINES, FORFEITURES & PENALTIES	16,308.80	27,481.86	100,000.00 (72,518.14)	27.5
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	AMBULANCE FEES	42,939.88	152,385.85	931,000.00 (778,614.15)	16.4
01-11-36700	POLICE FEES	2,958.00	10,111.89	55,000.00 (44,888.11)	18.4
01-11-36800	FIRE PROTECTION FEES	7,647.32	30,589.28	93,603.00 (63,013.72)	32.7
01-11-36900	STREET DIVISION FEES	26,471.67	101,192.00	205,000.00 (103,808.00)	49.4
01-11-39960	WATER RECL SOLID WASTE CHARGE	24,025.00	50,925.00	140,000.00 (89,075.00)	36.4
	TOTAL PUBLIC CHARGES FOR SERVICES	104,041.87	345,204.02	1,424,603.00 (1,079,398.98)	24.2
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,650.00	5,300.00	20,000.00	(14,700.00)	26.5
01-11-37650 GRAVE OPENING WINTER FEE	.00	700.00	.00	700.00	.0
01-11-37901 REIMBURSED DEVELOPER FEES	6,600.00	6,600.00	.00	6,600.00	.0
01-11-37910 BUILDING AND ZONING FEES	1,500.00	1,500.00	2,500.00	(1,000.00)	60.0
TOTAL OTHER FEES	9,750.00	14,100.00	22,500.00	(8,400.00)	62.7
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	2,480.21	16,094.65	60,000.00	(43,905.35)	26.8
01-11-38700 LOT SALES	1,950.00	4,550.00	15,000.00	(10,450.00)	30.3
01-11-38800 CEMETERY RECEIPTS	600.00	600.00	2,000.00	(1,400.00)	30.0
01-11-38900 MISCELLANEOUS	3,716.45	11,993.50	50,000.00	(38,006.50)	24.0
TOTAL MISCELLANEOUS REVENUE	8,746.66	33,238.15	127,000.00	(93,761.85)	26.2
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	163,582.33	654,329.32	1,962,988.00	(1,308,658.68)	33.3
01-11-39920 TRANSFER FROM WATER	12,315.58	49,262.32	147,787.00	(98,524.68)	33.3
01-11-39930 TRANSF FROM WATER RECLAMATION	16,104.83	64,419.32	193,258.00	(128,838.68)	33.3
01-11-39945 RAILROAD FUND TRANSFER	8,312.42	33,249.68	99,749.00	(66,499.32)	33.3
01-11-39946 SALES TAX FUND TRANSFER	25,000.00	100,000.00	300,000.00	(200,000.00)	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	2,735.42	10,941.68	32,825.00	(21,883.32)	33.3
TOTAL OTHER FINANCING SOURCES	229,060.58	916,202.32	2,748,607.00	(1,832,404.68)	33.3
TOTAL FUND REVENUE	772,511.10	2,864,350.65	11,210,837.00	(8,346,486.35)	25.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.40	7,630.86	25,250.00	(17,619.14)	30.2
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	(100.00)	.0
01-12-55400-000 PRINTING	.00	.00	250.00	(250.00)	.0
01-12-56100-000 DUES	.00	.00	1,200.00	(1,200.00)	.0
01-12-56200-000 TRAVEL EXPENSES	.00	.00	3,500.00	(3,500.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	.00	100.00	5,000.00	(4,900.00)	2.0
01-12-65100-000 OFFICE SUPPLIES	352.80	352.80	1,500.00	(1,147.20)	23.5
01-12-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	144.30	2,000.00	(1,855.70)	7.2
TOTAL MAYOR/CITY COUNCIL	2,295.20	8,227.96	39,800.00	(31,572.04)	20.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-42100-000 SALARIES (FULL-TIME)	3,155.20	12,395.43	41,016.00	(28,620.57)	30.2
01-13-42300-000 SALARY EXPENSE-OVERTIME	.00	59.16	.00	59.16	.0
01-13-45100-000 HEALTH INSURANCE	1,786.20	7,144.80	8,920.00	(1,775.20)	80.1
01-13-45200-000 LIFE INSURANCE	.00	.00	80.00	(80.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	3,201.57	8,000.00	(4,798.43)	40.0
01-13-55100-000 POSTAGE	65.32	2,325.19	6,500.00	(4,174.81)	35.8
01-13-55200-000 TELEPHONE	231.52	285.32	750.00	(464.68)	38.0
01-13-55300-000 PUBLISHING	.00	.00	1,000.00	(1,000.00)	.0
01-13-55400-000 PRINTING	.00	.00	2,500.00	(2,500.00)	.0
01-13-56100-000 DUES	.00	.00	500.00	(500.00)	.0
01-13-56200-000 TRAVEL EXPENSES	.00	.00	500.00	(500.00)	.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	(560.00)	(500.00)	7,000.00	(7,500.00)	(7.1)
01-13-65100-000 OFFICE SUPPLIES	20.89	74.45	1,000.00	(925.55)	7.5
01-13-83000-000 EQUIPMENT	329.99	1,649.96	1,500.00	149.96	110.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	.00	776.00	14,000.00	(13,224.00)	5.5
TOTAL CITY CLERK	5,029.12	27,411.88	93,916.00	(66,504.12)	29.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-45100-000 HEALTH INSURANCE	698.51	2,786.04	3,606.00	(819.96)	77.3
01-17-51100-000 MAINTENANCE (BUILDING)	.00	10,904.33	35,000.00	(24,095.67)	31.2
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	375.00	3,000.00	(2,625.00)	12.5
01-17-52900-000 MAINTENANCE (OTHER)	.00	1,157.33	3,000.00	(1,842.67)	38.6
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	490.75	34,200.00	(33,709.25)	1.4
01-17-55200-000 TELEPHONE	.00	.00	500.00	(500.00)	.0
01-17-57100-000 UTILITIES	5,037.74	19,893.94	85,000.00	(65,106.06)	23.4
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.66	162.64	500.00	(337.36)	32.5
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	.00	2,200.00	(2,200.00)	.0
01-17-61100-000 MAINTENANCE BUILDING	.00	299.28	1,000.00	(700.72)	29.9
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	.00	500.00	(500.00)	.0
01-17-65100-000 OFFICE SUPPLIES	295.84	1,715.34	6,000.00	(4,284.66)	28.6
01-17-65400-000 GENERAL SUPPLIES	37.45	863.44	4,000.00	(3,136.56)	21.6
01-17-82000-000 BUILDING	.00	.00	62,500.00	(62,500.00)	.0
01-17-83000-000 EQUIPMENT	.00	10,292.17	20,000.00	(9,707.83)	51.5
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	33,000.00	(33,000.00)	.0
01-17-91100-000 COMMUNITY RELATIONS	.00	7,736.25	41,250.00	(33,513.75)	18.8
01-17-91400-000 SALES TAX REBATE	.00	8,911.68	60,000.00	(51,088.32)	14.9
01-17-99910-000 TRANSFER AMBULANCE FUND	16,666.67	66,666.68	200,000.00	(133,333.32)	33.3
01-17-99930-000 TRANSFE FIRE PENSION	.00	18,174.89	82,500.00	(64,325.11)	22.0
01-17-99931-000 TRANSFE POLICE PENSION	.00	18,174.89	82,500.00	(64,325.11)	22.0
01-17-99964-000 TRANSFER ADMIN SERVICE	31,554.75	126,219.00	378,657.00	(252,438.00)	33.3
TOTAL MUNICIPAL BUILDING	68,966.62	351,646.65	1,310,057.00	(958,410.35)	26.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	7,251.50	37,259.35	110,000.00	(72,740.65)	33.9
TOTAL CITY ATTORNEY	7,251.50	37,259.35	110,000.00	(72,740.65)	33.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	5.91	23.64	.00	23.64	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	(2,000.00)	.0
01-19-55200-000 TELEPHONE	(25.00)	87.60	750.00	(662.40)	11.7
01-19-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-19-56100-000 DUES	.00	351.00	13,000.00	(12,649.00)	2.7
01-19-56200-000 TRAVEL EXPENSES	111.09	450.65	1,000.00	(549.35)	45.1
01-19-56500-000 PUBLICATIONS	.00	.00	500.00	(500.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	(50.00)	1,150.48	11,000.00	(9,849.52)	10.5
01-19-65100-000 OFFICE SUPPLIES	150.49	150.49	500.00	(349.51)	30.1
01-19-91100-000 COMMUNITY RELATIONS	.00	3,473.23	10,000.00	(6,526.77)	34.7
01-19-92900-000 MISCELLANEOUS CHARGES	.00	52.00	200.00	(148.00)	26.0
TOTAL CITY MANAGER	192.49	5,739.09	39,150.00	(33,410.91)	14.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	83,734.93	430,284.93	1,592,923.00	(1,162,638.07)	27.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	163,838.92	577,646.27	1,971,721.00	(1,394,074.73)	29.3
01-21-42200-000 SALARIES - PART-TIME	4,746.54	12,165.36	40,000.00	(27,834.64)	30.4
01-21-42300-000 SALARIES - OVERTIME	7,795.78	36,776.77	160,000.00	(123,223.23)	23.0
01-21-42800-000 OIC - ON-CALL FTO	1,469.12	6,576.80	30,000.00	(23,423.20)	21.9
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	715,312.00	(715,312.00)	.0
01-21-45100-000 HEALTH INSURANCE	30,326.82	117,342.80	379,104.00	(261,761.20)	31.0
01-21-45200-000 LIFE INSURANCE	153.66	614.64	2,000.00	(1,385.36)	30.7
01-21-47100-000 UNIFORM ALLOWANCE	19.03	10,275.12	25,000.00	(14,724.88)	41.1
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,334.71	11,626.58	40,000.00	(28,373.42)	29.1
01-21-51300-000 MAINTENANCE - VEHICLE	3,709.60	13,710.90	30,000.00	(16,289.10)	45.7
01-21-53400-000 MEDICAL SERVICES	.00	.00	500.00	(500.00)	.0
01-21-53700-000 DATA PROCESSING SERVICES	.00	.00	32,000.00	(32,000.00)	.0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	914.80	4,000.00	(3,085.20)	22.9
01-21-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-21-55200-000 TELEPHONE	1,861.00	7,573.66	24,000.00	(16,426.34)	31.6
01-21-55300-000 PUBLISHING	.00	75.00	1,200.00	(1,125.00)	6.3
01-21-55400-000 PRINTING	.00	592.80	5,000.00	(4,407.20)	11.9
01-21-56100-000 DUES	1,109.26	6,997.76	13,500.00	(6,502.24)	51.8
01-21-56200-000 TRAVEL EXPENSES	.00	144.11	4,100.00	(3,955.89)	3.5
01-21-56300-000 TRAINING	.00	3,923.34	10,000.00	(6,076.66)	39.2
01-21-56400-000 TUITION REIMBURSEMENT	.00	12,500.00	12,500.00	.00	100.0
01-21-56500-000 PUBLICATIONS	.00	.00	50.00	(50.00)	.0
01-21-57100-000 UTILITIES	97.14	388.56	1,400.00	(1,011.44)	27.8
01-21-57800-000 ANIMAL CONTROL	.00	734.34	3,500.00	(2,765.66)	21.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	158.50	2,000.00	(1,841.50)	7.9
01-21-65100-000 OFFICE SUPPLIES	476.28	3,151.67	8,000.00	(4,848.33)	39.4
01-21-65200-000 OPERATING SUPPLIES	314.70	8,403.31	17,000.00	(8,596.69)	49.4
01-21-65500-000 AUTOMOBILE FUEL/OIL	2,004.79	11,102.63	42,000.00	(30,897.37)	26.4
01-21-65800-000 PRISONER SUPPLIES	80.15	2,759.42	5,000.00	(2,240.58)	55.2
01-21-66200-000 K9 SUPPLIES	551.98	883.48	1,800.00	(916.52)	49.1
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	2,730.00	59,891.92	73,091.00	(13,199.08)	81.9
01-21-91700-000 INVESTIGATIONS	.00	450.00	2,500.00	(2,050.00)	18.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	1,075.00	2,000.00	(925.00)	53.8
01-21-92400-000 DUI	.00	.00	2,000.00	(2,000.00)	.0
01-21-92900-000 MISCELLANEOUS EXPENSES	.00	.00	2,000.00	(2,000.00)	.0
TOTAL POLICE DEPARTMENT	223,619.48	908,455.54	3,662,378.00	(2,753,922.46)	24.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	86,246.01	332,211.54	1,137,758.00	(805,546.46)	29.2
01-22-42200-000 SALARIES - PART-TIME	5,137.00	25,060.50	342,919.00	(317,858.50)	7.3
01-22-42300-000 SALARY EXPENSE - OVERTIME	14,131.18	78,075.04	255,000.00	(176,924.96)	30.6
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	477,231.00	(477,231.00)	.0
01-22-45100-000 HEALTH INSURANCE	17,336.44	69,345.76	207,243.00	(137,897.24)	33.5
01-22-45200-000 LIFE INSURANCE	76.83	307.32	1,000.00	(692.68)	30.7
01-22-47100-000 UNIFORM ALLOWANCE	138.05	586.86	14,000.00	(13,413.14)	4.2
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	63.83	284.81	10,000.00	(9,715.19)	2.9
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	.00	2,156.07	12,500.00	(10,343.93)	17.3
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	880.00	2,177.21	24,000.00	(21,822.79)	9.1
01-22-53400-000 MEDICAL SERVICES	.00	.00	7,800.00	(7,800.00)	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	4,065.90	15,545.27	101,580.00	(86,034.73)	15.3
01-22-55100-000 POSTAGE	.00	54.72	500.00	(445.28)	10.9
01-22-55200-000 TELEPHONE	592.70	2,175.69	8,000.00	(5,824.31)	27.2
01-22-55400-000 PRINTING	.00	150.00	750.00	(600.00)	20.0
01-22-56100-000 DUES	.00	425.00	2,000.00	(1,575.00)	21.3
01-22-56200-000 TRAVEL EXPENSES	.00	80.00	2,500.00	(2,420.00)	3.2
01-22-56300-000 TRAINING	.00	1,397.70	14,000.00	(12,602.30)	10.0
01-22-56400-000 TUITION REIMBURSMNT	.00	1,574.05	18,500.00	(16,925.95)	8.5
01-22-56500-000 PUBLICATIONS	.00	.00	150.00	(150.00)	.0
01-22-57100-000 UTILITIES	1,120.29	4,427.64	17,000.00	(12,572.36)	26.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	45.05	298.56	4,000.00	(3,701.44)	7.5
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	2,130.98	5,000.00	(2,869.02)	42.6
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	271.15	673.01	5,000.00	(4,326.99)	13.5
01-22-65100-000 OFFICE SUPPLIES	33.50	426.31	2,500.00	(2,073.69)	17.1
01-22-65200-000 OPERATING SUPPLIES	1,521.68	7,646.53	22,000.00	(14,353.47)	34.8
01-22-65400-000 JANITORIAL SUPPLIES	128.89	409.52	3,000.00	(2,590.48)	13.7
01-22-65500-000 AUTOMOTIVE FUEL/OIL	417.45	2,964.19	36,000.00	(33,035.81)	8.2
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	5,307.99	40,000.00	(34,692.01)	13.3
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	63,000.00	(63,000.00)	.0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	1,500.00	(1,500.00)	.0
TOTAL FIRE DEPARTMENT	132,205.95	555,892.27	2,836,431.00	(2,280,538.73)	19.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	355,825.43	1,464,347.81	6,498,809.00	(5,034,461.19)	22.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	64,382.62	220,097.99	835,175.00	(615,077.01)	26.4
01-41-42200-000 SALARIES (PART-TIME)	.00	.00	20,000.00	(20,000.00)	.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	451.87	23,483.33	65,000.00	(41,516.67)	36.1
01-41-42600-000 SALARIES-PAGER PAY	1,448.00	7,761.50	20,000.00	(12,238.50)	38.8
01-41-45100-000 HEALTH INSURANCE	13,775.28	46,634.50	177,904.00	(131,269.50)	26.2
01-41-45200-000 LIFE INSURANCE	59.10	236.40	1,782.00	(1,545.60)	13.3
01-41-47100-000 UNIFORM ALLOWANCE	386.30	873.16	5,000.00	(4,126.84)	17.5
01-41-47300-000 CLOTHING ACQUISITION	295.16	660.99	2,500.00	(1,839.01)	26.4
01-41-51100-000 MAINTENANCE (BUILDING)	.00	967.94	3,000.00	(2,032.06)	32.3
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	1,957.84	20,000.00	(18,042.16)	9.8
01-41-51300-000 MAINT SERVICE-VEHICLE	4,514.82	21,444.21	35,000.00	(13,555.79)	61.3
01-41-51400-000 MAINTENANCE STREET	1,804.00	1,804.00	30,000.00	(28,196.00)	6.0
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	1,345.00	10,000.00	(8,655.00)	13.5
01-41-52900-000 MAINTENANCE OTHER	.00	27,904.03	20,000.00	7,904.03	139.5
01-41-53600-000 JANITORIAL SERVICES	257.45	914.30	2,500.00	(1,585.70)	36.6
01-41-54900-000 OTHER PROFESSIONAL SERVICES	757.50	2,954.00	30,000.00	(27,046.00)	9.9
01-41-55100-000 POSTAGE	.00	.00	25.00	(25.00)	.0
01-41-55200-000 TELEPHONE	209.43	848.33	3,000.00	(2,151.67)	28.3
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	45.00	665.00	4,000.00	(3,335.00)	16.6
01-41-57100-000 UTILITIES	668.18	3,260.74	13,000.00	(9,739.26)	25.1
01-41-57200-000 STREET LIGHTING	12,020.20	49,606.52	160,000.00	(110,393.48)	31.0
01-41-59400-000 LEASE OR RENTALS	.00	1,759.59	3,000.00	(1,240.41)	58.7
01-41-61100-000 MAINTENANCE BUILDING	.00	2,268.42	3,500.00	(1,231.58)	64.8
01-41-61200-000 MAINTENANCE (EQUIPMENT)	.00	1,114.67	16,000.00	(14,885.33)	7.0
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	376.00	7,303.26	25,000.00	(17,696.74)	29.2
01-41-61400-000 SUPPLIES STREETS	.00	6,508.20	60,000.00	(53,491.80)	10.9
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	77,475.51	105,000.00	(27,524.49)	73.8
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	64.76	533.07	10,000.00	(9,466.93)	5.3
01-41-62900-000 SUPPLIES OTHER	.00	1,398.85	15,000.00	(13,601.15)	9.3
01-41-65100-000 OFFICE SUPPLIES	113.73	854.87	2,000.00	(1,145.13)	42.7
01-41-65200-000 OPERATING SUPPLIES	59.96	1,418.57	8,000.00	(6,581.43)	17.7
01-41-65300-000 SMALL TOOLS	.00	327.61	3,500.00	(3,172.39)	9.4
01-41-65400-000 JANITORIAL SUPPLIES	108.98	539.20	1,000.00	(460.80)	53.9
01-41-65500-000 GASOLINE/OIL	2,311.15	12,456.86	52,500.00	(40,043.14)	23.7
01-41-66100-000 SAFETY SUPPLIES	.00	529.49	3,500.00	(2,970.51)	15.1
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	75,500.00	(75,500.00)	.0
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	652.27	94,173.40	223,152.00	(128,978.60)	42.2
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	10,755.00	30,000.00	(19,245.00)	35.9
01-41-92900-000 MISCELLANEOUS CHARGES	35.00	190.04	200.00	(9.96)	95.0
TOTAL STREET DIVISION	104,796.76	633,026.39	2,097,038.00	(1,464,011.61)	30.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,316.40	17,095.65	56,113.00	(39,017.35)	30.5
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	2,286.33	5,700.00	(3,413.67)	40.1
01-46-42600-000 PAGER	.00	652.50	1,851.00	(1,198.50)	35.3
01-46-45100-000 HEALTH INSURANCE	1,098.51	4,394.04	17,840.00	(13,445.96)	24.6
01-46-45200-000 LIFE INSURANCE	5.91	23.64	115.00	(91.36)	20.6
01-46-51100-000 MAINTENANCE (BUILDING)	.00	320.00	1,250.00	(930.00)	25.6
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	7.00	41.00	250.00	(209.00)	16.4
01-46-54900-000 OTHER PROFESSIONAL SERVICES	612.50	916.88	45,000.00	(44,083.12)	2.0
01-46-55200-000 TELEPHONE	.00	255.64	1,600.00	(1,344.36)	16.0
01-46-57100-000 UTILITIES	168.82	717.17	2,750.00	(2,032.83)	26.1
01-46-61100-000 MAINTENANCE BUILDING	.00	23.29	750.00	(726.71)	3.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	250.00	(250.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	292.97	443.17	2,000.00	(1,556.83)	22.2
01-46-65200-000 OPERATING SUPPLIES	127.64	512.00	750.00	(238.00)	68.3
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	43.38	150.00	(106.62)	28.9
01-46-65500-000 GASOLINE/OIL	74.47	424.17	2,000.00	(1,575.83)	21.2
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	12,000.00	(12,000.00)	.0
01-46-92900-000 MISCELLANEOUS CHARGES	203.47	380.15	500.00	(119.85)	76.0
TOTAL CEMETERY	6,907.69	28,529.01	152,369.00	(123,839.99)	18.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	14,921.88	58,621.68	198,422.00	(139,800.32)	29.5
01-48-42200-000 SALARIES-PART-TIME	.00	.00	6,000.00	(6,000.00)	.0
01-48-45100-000 HEALTH INSURANCE	2,929.36	11,717.44	35,680.00	(23,962.56)	32.8
01-48-45200-000 LIFE INSURANCE	11.82	47.28	250.00	(202.72)	18.9
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,000.00	(1,000.00)	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	194.12	585.33	1,200.00	(614.67)	48.8
01-48-51300-000 MAINT.SERVICE (VEHICLE)	169.19	544.39	1,100.00	(555.61)	49.5
01-48-53200-000 ENGINEERING SERVICE	2,611.25	2,991.25	23,000.00	(20,008.75)	13.0
01-48-54800-000 OTHER PROFESSIONAL SERVICES	63.83	318.73	1,500.00	(1,181.27)	21.3
01-48-55200-000 TELEPHONE	188.40	613.62	2,200.00	(1,586.38)	27.9
01-48-55300-000 PUBLISHING	.00	.00	600.00	(600.00)	.0
01-48-56100-000 DUES	.00	.00	800.00	(800.00)	.0
01-48-56200-000 TRAVEL EXPENSES	50.00	722.97	1,700.00	(977.03)	42.5
01-48-56300-000 TRAINING	.00	280.00	2,100.00	(1,820.00)	13.3
01-48-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	166.04	1,900.00	(1,733.96)	8.7
01-48-65100-000 OFFICE SUPPLIES	.00	69.36	700.00	(630.64)	9.9
01-48-65300-000 SMALL TOOLS	.00	88.89	350.00	(261.11)	25.4
01-48-65400-000 JANITORIAL SUPPLIES	.00	25.94	100.00	(74.06)	25.9
01-48-65500-000 GASOLINE & OIL	.00	219.68	2,200.00	(1,980.32)	10.0
01-48-67000-000 PRINT MATERIALS	6.00	6.00	100.00	(94.00)	6.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	2,261.49	1,700.00	561.49	133.0
01-48-83000-000 EQUIPMENT	455.18	455.18	7,500.00	(7,044.82)	6.1
01-48-87000-000 FURNITURE	.00	.00	600.00	(600.00)	.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	21,601.03	79,735.27	291,152.00	(211,416.73)	27.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	133,305.48	741,290.67	2,540,559.00	(1,799,268.33)	29.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2020

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)	22,647.16	87,623.84	289,599.00	(201,975.16)	30.3
01-44-42200-000 SALARIES (PART-TIME)	.00	.00	7,800.00	(7,800.00)	.0
01-44-45100-000 HEALTH INSURANCE	4,059.84	16,239.36	49,449.00	(33,209.64)	32.8
01-44-45200-000 LIFE INSURANCE	23.64	94.56	350.00	(255.44)	27.0
01-44-52900-000 NUISANCE ABATEMENT	(144.00)	(144.00)	6,900.00	(7,044.00)	(2.1)
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	8,869.79	50,000.00	(41,130.21)	17.7
01-44-54920-000 OTHER PROF SVCS - REBRANDING	.00	4,858.05	40,000.00	(35,141.95)	12.2
01-44-55200-000 TELEPHONE	212.52	472.12	1,200.00	(727.88)	39.3
01-44-55300-000 PUBLISHING	.00	.00	8,000.00	(8,000.00)	.0
01-44-55400-000 PRINTING	.00	327.05	2,200.00	(1,872.95)	14.9
01-44-56100-000 DUES	.00	754.50	1,800.00	(1,045.50)	41.9
01-44-56200-000 TRAVEL EXPENSES	(554.58)	595.92	6,000.00	(5,404.08)	9.9
01-44-56300-000 TRAINING	.00	85.00	5,000.00	(4,915.00)	1.7
01-44-56600-000 CONFERENCE EXPENSES	.00	1,190.00	5,000.00	(3,810.00)	23.8
01-44-61200-000 SUPPLIES EQUIPMENT	1,179.95	1,354.94	1,500.00	(145.06)	90.3
01-44-65100-000 OFFICE SUPPLIES	.00	708.33	2,500.00	(1,791.67)	28.3
01-44-65200-000 OPERATING SUPPLIES	64.64	64.64	500.00	(435.36)	12.9
01-44-65400-000 GENERAL SUPPLIES	.00	23.85	.00	23.85	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	.00	111.74	1,000.00	(888.26)	11.2
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	406.94	1,293.66	.00	1,293.66	.0
01-44-91100-000 PUBLIC RELATIONS	.00	109.81	25,000.00	(24,890.19)	.4
TOTAL COMMUNITY DEVELOPMENT	27,896.11	124,633.16	503,798.00	(379,164.84)	24.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	3,000.00	(3,000.00)	.0
01-61-55100-000 POSTAGE	.00	33.67	100.00	(66.33)	33.7
01-61-55200-000 TELEPHONE	164.17	325.57	1,500.00	(1,174.43)	21.7
01-61-56100-000 DUES	.00	.00	2,000.00	(2,000.00)	.0
01-61-56200-000 TRAVEL EXPENSES	.00	.00	2,000.00	(2,000.00)	.0
01-61-56300-000 TRAINING	.00	.00	2,000.00	(2,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-61-56600-000 CONFERENCE	.00	.00	3,500.00	(3,500.00)	.0
01-61-65100-000 OFFICE SUPPLIES	29.92	188.53	1,000.00	(811.47)	18.9
01-61-65200-000 OPERATING SUPPLIES	119.88	165.11	300.00	(134.89)	55.0
01-61-83000-000 EQUIPMENT	.00	1,039.50	3,000.00	(1,960.50)	34.7
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	2,500.00	(2,500.00)	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	.00	1,000.00	(1,000.00)	.0
TOTAL ECONOMIC DEVELOPMENT	313.97	1,752.38	22,000.00	(20,247.62)	8.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2020

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOP	28,210.08	126,385.54	525,798.00	(399,412.46)	24.0
TOTAL FUND EXPENDITURES	<u>601,075.92</u>	<u>2,762,308.95</u>	<u>11,158,089.00</u>	<u>(8,395,780.05)</u>	<u>24.8</u>
NET REVENUE OVER EXPENDITURES	<u><u>171,435.18</u></u>	<u><u>102,041.70</u></u>	<u><u>52,748.00</u></u>	<u><u>49,293.70</u></u>	<u><u>193.5</u></u>

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING APRIL 30 2020

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	-	4	29,010	29,006	0.01
Insurance	-	-	300,150	300,150	0
Illinois Municipal Retirement	-	0	233,156	233,156	0
Social Security	-	-	180,050	180,050	0
Ambulance	16,736	66,958	201,500	134,542	33.23
Economic Development	-	-	-	-	0
Motor Fuel Tax	31,126	1,386,568	2,260,300	873,732	61.34
Utility Tax	73,969	189,472	539,000	349,528	35.15
Travel and Tourism	4,682	42,227	321,200	278,973	13.15
Sales Tax	73,076	360,621	1,140,000	779,379	31.63
Lighthouse Pointe TIF	358	1,919	614,591	612,672	0.31
Foreign Fire Insurance	-	-	25,250	25,250	0
TIF	-	-	86,896	86,896	0
Overweight Truck	11,017	21,783	45,800	24,017	47.56
Capital Improvement	36	196	7,207,800	7,207,604	0
Stormwater Management	113	517	45,500	44,983	1.14
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	98,068	1,632,242	665,600	(966,642)	245.23
Technology Center	127,038	504,058	1,517,100	1,013,042	33.23
Airport	13,005	85,306	2,570,065	2,484,759	3.32
Railroad	81,655	1,012,247	1,358,062	345,815	74.54
Golf Course	12,263	53,026	356,750	303,724	14.86
Health Insurance	-	-	-	-	0
Administrative Services	112,811	475,223	1,353,700	878,477	35.11
Total Revenues	655,953	5,832,367	21,051,480	15,219,113	27.71

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING APRIL 30 2020

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	16,000	22,250	28,900	6,650	76.99
Insurance	23,646	122,312	321,000	198,688	38.1
Illinois Municipal Retirement	16,823	65,960	165,000	99,040	39.98
Social Security	15,283	61,296	187,500	126,204	32.69
Ambulance	-	550,000	274,115	(275,885)	200.65
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	-	2,775,000	2,775,000	0
Utility Tax	-	-	1,268,000	1,268,000	0
Travel and Tourism	12,822	62,205	320,750	258,545	19.39
Sales Tax	25,000	100,000	3,170,500	3,070,500	3.15
Lighthouse Pointe TIF	37,994	38,626	382,257	343,632	10.1
Foreign Fire Insurance	-	-	71,000	71,000	0
TIF	-	2,009	24,500	22,491	8.2
Overweight Truck	1,000	4,000	13,000	9,000	30.77
Capital Improvement	196,253	398,474	10,372,725	9,974,251	3.84
Stormwater Management	-	184	53,700	53,516	0.34
Technology Park	-	-	-	-	0
Debt Service	22,948	91,793	-	(91,793)	0
Solid Waste	40,942	126,047	1,390,928	1,264,881	9.06
Technology Center	51,098	221,762	635,984	414,222	34.87
Airport	27,031	84,048	2,527,451	2,443,403	3.33
Railroad	26,826	123,175	1,320,949	1,197,774	9.32
Golf Course	13,172	42,561	144,274	101,713	29.5
Health Insurance	-	-	-	-	0
Administrative Services	98,918	413,308	1,364,845	951,537	30.28
Total Expenses	625,755	2,530,010	26,812,378	24,282,368	9.44
Revenue over Expenses	30,198	3,302,357	(5,760,898)	(9,063,255)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND April 30, 2020 and 2019

	April 30, 2020	April 30, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	33,366,926	30,481,727
Less: Accumulated Depreciation	(9,416,671)	(8,769,948)
Net Plant in Service	23,950,255	21,711,779
CURRENT ASSETS		
Cash & Investments	3,625,513	4,050,913
Customer Accounts Receivable	1,000,864	396,145
Other Accounts Receivable	87,969	81,594
Prepaid Expenses	12,083	11,085
Total Current Assets	4,726,429	4,539,737
RESTRICTED ASSETS	96,338	96,058
OTHER DEBITS		
Deferred Outflows of Resources	48,279	48,279
Total Other Debits	48,279	48,279
TOTAL ASSETS	28,821,301	26,395,853
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	19,545,214	19,717,952
Contribution in Aid of Construction (Net)	310,743	310,743
Total Equity	19,855,956	20,028,694
LIABILITIES		
Current Liabilities:		
Accounts Payable	842,742	175,807
Accrued Liabilities	62,283	53,662
Total Current Liabilities	905,025	229,469
Non-Current Liabilities:		
Other Non-Current Liabilities	8,060,319	6,137,690
Total Non-Current Liabilities	8,060,319	6,137,690
Total Liabilities	8,965,345	6,367,158
TOTAL LIABILITIES AND EQUITY	28,821,301	26,395,853

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 4 Months Ending April 30, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential Sales	367,808	302,204	65,604	121.7
Commercial Sales	270,199	206,006	64,193	131.2
Industrial Sales	285,450	287,153	(1,703)	99.4
Other Operating Revenues	40,453	42,127	(1,674)	96.0
Total Operating Revenues	963,910	837,490	126,420	115.1
OPERATING EXPENSES				
Source of Supply - Operations	127,856	111,554	16,302	114.6
Source of Supply - Maintenance	1,759	1,782	(23)	98.7
Water Treatment - Operations	53,289	93,377	(40,088)	57.1
Water Treatment - Maintenance		3,185	(3,185)	.0
Distribution - Operations	196,217	123,308	72,909	159.1
Distribution - Maintenance	138,989	116,162	22,827	119.7
Customer Accounts	53,483	53,116	368	100.7
Administrative and General	92,066	90,171	1,895	102.1
Depreciation	215,437	215,437		100.0
Total Operating Expenses	879,095	808,092	71,003	108.8
Operating Income (Loss)	84,815	29,398	55,417	288.5
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	26	4,298	(4,272)	.6
Investment Income	9,576	16,474	(6,898)	58.1
Merchandising, Jobbing & Contract Expense		(553)	553	.0
Interest Expense	(25,852)	(30,044)	4,192	(86.1)
Total Non-Operating Revenue (Expense)	(16,250)	(9,824)	(6,426)	(165.4)
Net Income Before Amortizations	68,565	19,574	48,991	350.3
Net Income	68,565	19,574	48,991	350.3
Operating Transfers In (Out)	(49,262)	(43,625)	(5,637)	(112.9)
Increase (Decrease) in Retained Earnings	19,303	(24,051)	43,354	80.3
RETAINED EARNINGS - Beginning of Period	19,526,363	19,743,179	(216,816)	98.9
RETAINED EARNINGS - END OF PERIOD	19,545,666	19,719,127	(173,462)	99.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

April 30, 2020 and 2019

	April 30, 2020	April 30, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	47,157,034	42,797,074
Less: Accumulated Depreciation	(25,661,848)	(24,574,792)
Net Plant in Service	21,495,186	18,222,282
CURRENT ASSETS		
Cash & Investments	3,818,509	3,885,730
Customer Accounts Receivable	1,035,465	611,709
Other Accounts Receivable	100,798	109,771
Prepaid Expenses	28,390	24,898
Total Current Assets	4,983,161	4,632,108
RESTRICTED FUNDS	416,472	412,561
NON-CURRENT ASSETS		
Deferred Outflows of Resources	126,557	126,557
Total Non-Current Assets	126,557	126,557
TOTAL ASSETS	27,021,377	23,393,508
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,454,487	15,345,425
Contribution in Aid of Construction (Net)	7,309,398	7,309,398
Total Equity	22,763,885	22,654,824
LIABILITIES		
Current Liabilities:		
Accounts Payable	507,339	198,738
Accrued Liabilities	150,966	147,147
Total Current Liabilities	658,305	345,885
Non-Current Liabilities:		
Bonds Payable	3,488,045	281,657
Other Non-Current Liabilities	111,142	111,142
Total Non-Current Liabilities	3,599,187	392,799
Total Liabilities	4,257,492	738,684
TOTAL LIABILITIES AND EQUITY	27,021,377	23,393,508

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 4 Months Ending April 30, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential Sales	390,964	379,811	11,153	102.9
Commercial Sales	371,786	426,132	(54,346)	87.3
Industrial Sales	315,801	358,624	(42,823)	88.1
Other Operating Revenues	10,337	95,515	(85,178)	10.8
Total Operating Revenues	1,088,888	1,260,082	(171,194)	86.4
OPERATING EXPENSES				
Collection - Operations	53,620	44,751	8,869	119.8
Collection - Maintenance	5,543	4,345	1,198	127.6
Pumping - Maintenance	36,160	3,309	32,851	1,092.7
Treatment and Disposal - Operations	444,490	350,951	93,539	126.7
Treatment and Disposal - Maintenance	11,674	70,824	(59,151)	16.5
Customer Accounts	59,515	59,031	483	100.8
Administrative and General	108,128	79,436	28,692	136.1
Depreciation	355,847	355,847		100.0
Total Operating Expenses	1,074,976	968,494	106,482	111.0
Operating Income (Loss)	13,912	291,587	(277,675)	4.8
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	9,826	14,853	(5,028)	66.2
Non Utility Income	7,568	112,283	(104,715)	6.7
Merchandising, Jobbing & Contract Income	1,258	1,921	(663)	65.5
Interest Expense	(2,150)	(2,435)	285	(88.3)
Total Non-Operating Revenue (Expense)	16,502	126,623	(110,121)	13.0
Net Income Before Amortizations	30,414	418,210	(387,796)	7.3
Net Income	30,414	418,210	(387,796)	7.3
Operating Transfers In (Out)	(64,419)	(59,470)	(4,950)	(108.3)
Increase (Decrease) in Retained Earnings	(34,006)	358,740	(392,746)	(9.5)
RETAINED EARNINGS - Beginning of Period	15,496,916	14,988,401	508,514	103.4
RETAINED EARNINGS - END OF PERIOD	15,462,910	15,347,142	115,768	100.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND

April 30, 2020 and 2019

	April 30, 2020	April 30, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	94,344,600	92,272,525
Less: Accumulated Depreciation	(52,902,455)	(50,521,946)
Net Plant in Service	41,442,145	41,750,578
CURRENT ASSETS		
Cash & Investments	9,725,069	8,120,814
Customer Accounts Receivable	5,369,378	4,589,809
Inventory	1,149,375	1,155,440
Prepaid Expenses	118,633	110,577
Total Current Assets	16,362,455	13,976,641
RESTRICTED ASSETS		
	9,388,350	8,943,169
NON-CURRENT ASSETS		
Unamortized Loss	1,099,760	1,255,946
Deferred Outflows of Resources	370,321	370,321
Other Deferred Debits	162,766	177,563
Interdepartmental Loan Receivable	409,044	409,044
Total Non-Current Assets	2,041,892	2,212,874
TOTAL ASSETS	69,234,842	66,883,263
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	51,154,616	48,210,251
Total Equity	51,154,616	48,210,251
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,327,051	2,203,028
Accrued Liabilities	428,777	447,935
Total Current Liabilities	2,755,828	2,650,963
Non-Current Liabilities:		
Bonds Payable	13,984,570	14,691,801
Other Non-Current Liabilities	1,339,828	1,330,247
Total Non-Current Liabilities	15,324,399	16,022,048
Total Liabilities	18,080,227	18,673,012
TOTAL LIABILITIES AND EQUITY	69,234,842	66,883,263

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 4 Months Ending April 30, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential	1,877,998	1,918,886	(40,888)	97.9
Small General Service	1,789,877	1,709,582	80,295	104.7
Large General Service	7,879,992	7,756,334	123,658	101.6
Public Street Lighting	48,247	50,064	(1,817)	96.4
Interdepartmental	186,769	206,964	(20,195)	90.2
Forfeited Discounts	52,960	63,333	(10,372)	83.6
Other Operating Revenues	876,743	877,730	(987)	99.9
Total Operating Revenues	12,712,586	12,582,892	129,694	101.0
OPERATING EXPENSES				
Purchased Power	7,177,147	7,177,517	(370)	100.0
Generation - Operation	77,025	131,513	(54,489)	58.6
Generation - Maintenance	237,917	314,725	(76,808)	75.6
Transmission - Operation	454,753	360,075	94,678	126.3
Transmission - Maintenance	2,640	20,544	(17,904)	12.9
Distribution - Operation	485,751	602,510	(116,759)	80.6
Distribution - Maintenance	294,893	270,915	23,978	108.9
Depreciation	623,500	993,944	(370,443)	62.7
Taxes Other Than Income Taxes	46,029	55,555	(9,527)	82.9
Customer Accounts	154,970	137,409	17,561	112.8
Administrative & General	882,970	840,691	42,279	105.0
Total Operating Expenses	10,437,594	10,905,399	(467,805)	95.7
Operating Income (Loss)	2,274,992	1,677,493	597,499	135.6
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	56,223	84,396	(28,173)	66.6
Merchandising, Jobbing & Contract Expense	(28,861)	(15,792)	(13,069)	(182.8)
Amortization Expense	16,929	16,929		100.0
Interest Expense	(186,192)	(196,632)	10,440	(94.7)
Non-Operating Revenue (Expense)	12,000		12,000	.0
Total Non-Operating Revenue (Expense)	(129,900)	(111,098)	(18,802)	(116.9)
Increase (Decrease) in Retained Earnings Before Operating Transfers	2,145,092	1,566,396	578,697	136.9
Operating Transfers In (Out)	(654,329)	(655,543)	1,214	(99.8)
Increase (Decrease) in Retained Earnings	1,490,763	910,852	579,911	163.7
RETAINED EARNINGS - Beginning of Period	49,666,057	47,299,398	2,366,659	105.0
RETAINED EARNINGS - END OF PERIOD	51,156,820	48,210,251	2,946,569	106.1