

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 1 MONTHS ENDING JANUARY 31 2019**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	-	1,939,466	1,939,466	0
Licenses and Permits	43,303	43,303	508,100	464,797	8.52
Intergovernmental Revenue	323,397	323,397	3,786,123	3,462,726	8.54
Fines, Forfeitures & Penalties	6,400	6,400	100,000	93,600	6.4
Public Charges for Services	43,890	43,890	1,442,976	1,399,086	3.04
Other Fees	1,550	1,550	87,000	85,450	1.78
Miscellaneous Revenues	10,683	10,683	102,000	91,317	10.47
Other Financing Sources	252,264	252,264	3,027,169	2,774,905	8.33
Total Revenues	681,486	681,486	10,992,834	10,311,348	6.2
 OPERATING EXPENSES					
Mayor and City Council	1,966	1,966	40,150	38,184	4.9
City Manager	1,819	1,819	29,900	28,081	6.09
City Attorney	7,535	7,535	110,000	102,465	6.85
City Clerk	4,381	4,381	106,386	102,005	4.12
Police Department	240,039	240,039	3,445,813	3,205,774	6.97
Fire Department	137,466	137,466	2,803,386	2,665,920	4.9
Community Development	28,671	28,671	539,159	510,488	5.32
Engineering	21,932	21,932	369,041	347,109	5.94
Street Division	146,923	146,923	1,742,013	1,595,090	8.43
Cemetery Division	8,842	8,842	148,269	139,427	5.96
Municipal Building	61,059	61,059	1,622,739	1,561,680	3.76
Economic Development	1,250	1,250	35,440	34,190	3.53
Total Expenses	661,884	661,884	10,992,296	10,330,412	6.02
 Revenue over Expenses	 19,602	 19,602	 538	 (19,064)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	PROPERTY TAX	.00	.00	871,019.00	(871,019.00) 0
01-11-31110	PROPERTY TAX - POLICE PENSION	.00	.00	503,363.00	(503,363.00) 0
01-11-31120	PROPERTY TAX - FIRE PENSION	.00	.00	395,084.00	(395,084.00) 0
01-11-31500	ROAD & BRIDGE TAX	.00	.00	170,000.00	(170,000.00) 0
	TOTAL TAXES	.00	.00	1,939,466.00	(1,939,466.00) 0
<u>LICENSES & PERMITS</u>					
01-11-32100	LIQUOR LICENSES	.00	.00	28,600.00	(28,600.00) 0
01-11-32500	FRANCHISE LICENSE	.00	.00	375,000.00	(375,000.00) 0
01-11-32510	TELECOMMUNICATIONS TAX	24,159.83	24,159.83	.00	24,159.83 0
01-11-32600	AMUSEMENT LICENSE	.00	.00	2,000.00	(2,000.00) 0
01-11-33100	BUILDING PERMITS	19,142.92	19,142.92	100,000.00	(80,857.08) 19.1
01-11-33500	ALARM FEES & FINES	.00	.00	2,500.00	(2,500.00) 0
	TOTAL LICENSES & PERMITS	43,302.75	43,302.75	508,100.00	(464,797.25) 8.5
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	STATE INCOME TAX	79,434.22	79,434.22	908,285.00	(828,850.78) 8.8
01-11-34200	REPLACEMENT TAX	27,133.51	27,133.51	215,000.00	(187,866.49) 12.6
01-11-34300	VIDEO GAMING TAX	12,650.93	12,650.93	145,000.00	(132,349.07) 8.7
01-11-34400	SALES TAX	178,318.43	178,318.43	2,200,000.00	(2,021,681.57) 8.1
01-11-34450	LOCAL USE TAX	25,859.54	25,859.54	263,285.00	(237,425.46) 9.8
01-11-34762	BROWNFIELD GRANT	.00	.00	54,553.00	(54,553.00) 0
	TOTAL INTERGOVERNMENTAL REVENUES	323,396.63	323,396.63	3,786,123.00	(3,462,726.37) 8.5
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	COURT FINES	6,400.45	6,400.45	100,000.00	(93,599.55) 6.4
	TOTAL FINES, FORFEITURES & PENALTIES	6,400.45	6,400.45	100,000.00	(93,599.55) 6.4
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	AMBULANCE FEES	.00	.00	943,000.00	(943,000.00) 0
01-11-36700	POLICE FEES	3,546.00	3,546.00	65,000.00	(61,454.00) 5.5
01-11-36800	FIRE PROTECTION FEES	7,424.58	7,424.58	89,976.00	(82,551.42) 8.3
01-11-36900	STREET DIVISION FEES	21,219.00	21,219.00	205,000.00	(183,781.00) 10.4
01-11-39960	WATER RECL SOLID WASTE CHARGE	11,700.00	11,700.00	140,000.00	(128,300.00) 8.4
	TOTAL PUBLIC CHARGES FOR SERVICES	43,889.58	43,889.58	1,442,976.00	(1,399,086.42) 3.0
<u>OTHER FEES</u>					

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	850.00	850.00	20,000.00	(19,150.00)	4.3
01-11-37650 GRAVE OPENING WINTER FEE	700.00	700.00	500.00	200.00	140.0
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	65,000.00	(65,000.00)	.0
01-11-37910 BUILDING AND ZONING FEES	.00	.00	1,500.00	(1,500.00)	.0
TOTAL OTHER FEES	1,550.00	1,550.00	87,000.00	(85,450.00)	1.8
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	5,600.62	5,600.62	45,000.00	(39,399.38)	12.5
01-11-38700 LOT SALES	650.00	650.00	15,000.00	(14,350.00)	4.3
01-11-38800 CEMETERY RECEIPTS	.00	.00	2,000.00	(2,000.00)	.0
01-11-38900 MISCELLANEOUS	4,432.00	4,432.00	40,000.00	(35,568.00)	11.1
TOTAL MISCELLANEOUS REVENUE	10,682.62	10,682.62	102,000.00	(91,317.38)	10.5
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	163,885.83	163,885.83	1,966,630.00	(1,802,744.17)	8.3
01-11-39920 TRANSFER FROM WATER	10,906.33	10,906.33	130,876.00	(119,969.67)	8.3
01-11-39930 TRANSF FROM WATER RECLAMATION	14,867.42	14,867.42	178,409.00	(163,541.58)	8.3
01-11-39945 RAILROAD FUND TRANSFER	9,156.00	9,156.00	109,872.00	(100,716.00)	8.3
01-11-39946 SALES TAX FUND TRANSFER	9,916.67	9,916.67	119,000.00	(109,083.33)	8.3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	1,000.00	12,000.00	(11,000.00)	8.3
01-11-39950 SOLID WASTE TRANSFER	42,531.83	42,531.83	510,382.00	(467,850.17)	8.3
TOTAL OTHER FINANCING SOURCES	252,264.08	252,264.08	3,027,169.00	(2,774,904.92)	8.3
TOTAL FUND REVENUE	681,486.11	681,486.11	10,992,834.00	(10,311,347.89)	6.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 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	1,942.40	25,250.00	(23,307.60)	7.7
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	23.20	3,500.00	(3,476.80)	.7
01-12-56600-000 CONFERENCE EXPENSES	.00	.00	5,000.00	(5,000.00)	.0
01-12-65100-000 OFFICE SUPPLIES	.00	.00	900.00	(900.00)	.0
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	.00	1,000.00	(1,000.00)	.0
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	(1,000.00)	.0
 TOTAL MAYOR/CITY COUNCIL	 1,965.60	 1,965.60	 40,150.00	 (38,184.40)	 4.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 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	3,004.80	39,900.00	(36,895.20)	7.5
01-13-45100-000 HEALTH INSURANCE	.00	.00	19,296.00	(19,296.00)	.0
01-13-45200-000 LIFE INSURANCE	.00	.00	40.00	(40.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	10,500.00	(10,500.00)	.0
01-13-55100-000 POSTAGE	.00	.00	6,500.00	(6,500.00)	.0
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	110.00	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	214.55	214.55	8,500.00	(8,285.45)	2.5
01-13-65100-000 OFFICE SUPPLIES	.00	.00	3,000.00	(3,000.00)	.0
01-13-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	1,052.00	1,052.00	14,000.00	(12,948.00)	7.5
TOTAL CITY CLERK	4,381.35	4,381.35	106,386.00	(102,004.65)	4.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-45100-000 HEALTH INSURANCE	.00	.00	7,799.00	(7,799.00)	0
01-17-51100-000 MAINTENANCE (BUILDING)	523.00	523.00	20,000.00	(19,477.00)	2.6
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	4,000.00	(4,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	172.00	172.00	3,000.00	(2,828.00)	5.7
01-17-53600-000 JANITORIAL SERVICES	2,300.00	2,300.00	30,000.00	(27,700.00)	7.7
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	11,762.00	141,144.00	(129,382.00)	8.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	25,000.00	(25,000.00)	0
01-17-55100-000 POSTAGE	67.88	67.88	.00	67.88	0
01-17-55200-000 TELEPHONE	4.06	4.06	1,500.00	(1,495.94)	.3
01-17-57100-000 UTILITIES	4,235.14	4,235.14	85,000.00	(80,764.86)	5.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	40.50	500.00	(459.50)	8.1
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	.00	200.00	(200.00)	.0
01-17-59500-000 PROPERTY TAX	.00	.00	500.00	(500.00)	.0
01-17-61100-000 MAINTENANCE BUILDING	21.56	21.56	1,000.00	(978.44)	2.2
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	.00	500.00	(500.00)	0
01-17-65100-000 OFFICE SUPPLIES	616.91	616.91	5,000.00	(4,383.09)	12.3
01-17-65400-000 GENERAL SUPPLIES	40.08	40.08	4,500.00	(4,459.92)	.9
01-17-82000-000 BUILDING	.00	.00	442,000.00	(442,000.00)	0
01-17-83000-000 EQUIPMENT	986.20	986.20	37,000.00	(36,013.80)	2.7
01-17-91100-000 COMMUNITY RELATIONS	.00	.00	28,875.00	(28,875.00)	0
01-17-91400-000 SALES TAX REBATE	3,187.59	3,187.59	90,000.00	(86,812.41)	3.5
01-17-99910-000 TRANSFER AMBULANCE FUND	6,250.00	6,250.00	200,000.00	(193,750.00)	3.1
01-17-99936-000 TRANSFER CAPITAL FUND	.00	.00	125,000.00	(125,000.00)	0
01-17-99964-000 TRANSFER ADMIN SERVICE	30,851.75	30,851.75	370,221.00	(339,369.25)	8.3
TOTAL MUNICIPAL BUILDING	61,058.67	61,058.67	1,622,739.00	(1,561,680.33)	3.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	7,535.45	7,535.45	110,000.00	(102,464.55)	6.9
	TOTAL CITY ATTORNEY	7,535.45	7,535.45	110,000.00	(102,464.55)	6.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	(2,000.00)	.0
01-19-55200-000 TELEPHONE	187.14	187.14	1,500.00	(1,312.86)	12.5
01-19-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-19-56100-000 DUES	264.00	264.00	4,500.00	(4,236.00)	5.9
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	668.15	668.15	13,000.00	(12,331.85)	5.1
01-19-65100-000 OFFICE SUPPLIES	68.97	68.97	500.00	(431.03)	13.8
01-19-91100-000 COMMUNITY RELATIONS	556.21	556.21	6,000.00	(5,443.79)	9.3
01-19-92900-000 MISCELLANEOUS CHARGES	75.00	75.00	200.00	(125.00)	37.5
TOTAL CITY MANAGER	1,819.47	1,819.47	29,900.00	(28,080.53)	6.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	76,760.54	76,760.54	1,909,175.00	(1,832,414.46)	4.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	154,930.16	154,930.16	1,940,457.00	(1,785,526.84)	8.0
01-21-42200-000 SALARIES - PART-TIME	4,023.75	4,023.75	25,000.00	(20,976.25)	16.1
01-21-42300-000 SALARIES - OVERTIME	13,598.48	13,598.48	160,000.00	(146,401.52)	8.5
01-21-42800-000 OIC - ON-CALL FTO	1,955.94	1,955.94	23,000.00	(21,044.06)	8.5
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	614,329.00	(614,329.00)	.0
01-21-45100-000 HEALTH INSURANCE	30,753.89	30,753.89	313,238.00	(282,484.11)	9.8
01-21-45200-000 LIFE INSURANCE	.00	.00	1,800.00	(1,800.00)	.0
01-21-47100-000 UNIFORM ALLOWANCE	3,346.79	3,346.79	20,000.00	(16,653.21)	16.7
01-21-51200-000 MAINTENANCE - EQUIPMENT	3,808.36	3,808.36	40,000.00	(36,191.64)	9.5
01-21-51300-000 MAINTENANCE - VEHICLE	3,199.69	3,199.69	30,000.00	(26,800.31)	10.7
01-21-53400-000 MEDICAL SERVICES	.00	.00	1,000.00	(1,000.00)	0
01-21-53700-000 DATA PROCESSING SERVICES	.00	.00	30,000.00	(30,000.00)	0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	4,000.00	(4,000.00)	.0
01-21-55100-000 POSTAGE	.00	.00	120.00	(120.00)	0
01-21-55200-000 TELEPHONE	1,878.39	1,878.39	23,000.00	(21,121.61)	8.2
01-21-55300-000 PUBLISHING	32.00	32.00	800.00	(768.00)	4.0
01-21-55400-000 PRINTING	.00	.00	3,500.00	(3,500.00)	0
01-21-56100-000 DUES	383.99	383.99	13,500.00	(13,116.01)	2.8
01-21-56200-000 TRAVEL EXPENSES	346.06	346.06	3,000.00	(2,653.94)	11.5
01-21-56300-000 TRAINING	.00	.00	11,000.00	(11,000.00)	0
01-21-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	0
01-21-57100-000 UTILITIES	97.14	97.14	1,300.00	(1,202.86)	7.5
01-21-57800-000 ANIMAL CONTROL	.00	.00	500.00	(500.00)	0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	101.00	101.00	2,000.00	(1,899.00)	5.1
01-21-65100-000 OFFICE SUPPLIES	813.49	813.49	4,500.00	(3,686.51)	18.1
01-21-65200-000 OPERATING SUPPLIES	731.00	731.00	17,000.00	(16,269.00)	4.3
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,269.62	3,269.62	42,000.00	(38,730.38)	7.8
01-21-65800-000 PRISONER SUPPLIES	357.50	357.50	5,000.00	(4,642.50)	7.2
01-21-66200-000 K9 SUPPLIES	384.46	384.46	5,000.00	(4,615.54)	7.7
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	15,977.38	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	50.00	2,500.00	(2,450.00)	2.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	.00	5,000.00	(5,000.00)	0
01-21-92400-000 DUI	.00	.00	7,000.00	(7,000.00)	0
TOTAL POLICE DEPARTMENT	240,039.09	240,039.09	3,445,813.00	(3,205,773.91)	7.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
FIRE DEPARTMENT					
01-22-42100-000 SALARIES - REGULAR	87,368.79	87,368.79	1,112,100.00	(1,024,731.21)	7.9
01-22-42200-000 SALARIES - PART-TIME	4,641.50	4,641.50	330,268.00	(325,626.50)	1.4
01-22-42300-000 SALARY EXPENSE - OVERTIME	20,417.93	20,417.93	212,000.00	(191,582.07)	9.6
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	482,180.00	(482,180.00)	0
01-22-45100-000 HEALTH INSURANCE	16,902.44	16,902.44	244,154.00	(227,251.56)	6.9
01-22-45200-000 LIFE INSURANCE	.00	.00	1,000.00	(1,000.00)	0
01-22-47100-000 UNIFORM ALLOWANCE	.00	.00	14,000.00	(14,000.00)	0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.50	40.50	9,000.00	(8,959.50)	5
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	791.62	791.62	12,500.00	(11,708.38)	6.3
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	853.06	853.06	23,745.00	(22,891.94)	3.6
01-22-53400-000 MEDICAL SERVICES	289.00	289.00	7,800.00	(7,511.00)	3.7
01-22-54900-000 OTHER PROFESSIONAL SERVICES	1,510.52	1,510.52	97,089.00	(95,578.48)	1.6
01-22-55100-000 POSTAGE	.00	.00	500.00	(500.00)	0
01-22-55200-000 TELEPHONE	386.23	386.23	8,000.00	(7,613.77)	4.8
01-22-55400-000 PRINTING	.00	.00	500.00	(500.00)	0
01-22-56100-000 DUES	.00	.00	1,900.00	(1,900.00)	0
01-22-56200-000 TRAVEL EXPENSES	.00	.00	2,500.00	(2,500.00)	0
01-22-56300-000 TRAINING	.00	.00	13,000.00	(13,000.00)	0
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	18,500.00	(18,500.00)	0
01-22-56500-000 PUBLICATIONS	.00	.00	150.00	(150.00)	0
01-22-57100-000 UTILITIES	801.09	801.09	17,000.00	(16,198.91)	4.7
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	180.50	180.50	4,000.00	(3,819.50)	4.5
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	737.16	737.16	5,000.00	(4,262.84)	14.7
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	110.43	110.43	5,000.00	(4,889.57)	2.2
01-22-65100-000 OFFICE SUPPLIES	.00	.00	2,500.00	(2,500.00)	0
01-22-65200-000 OPERATING SUPPLIES	562.36	562.36	22,000.00	(21,437.64)	2.6
01-22-65400-000 JANITORIAL SUPPLIES	157.59	157.59	3,000.00	(2,842.41)	5.3
01-22-65500-000 AUTOMOTIVE FUEL/OIL	908.92	908.92	36,000.00	(35,091.08)	2.5
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	806.05	806.05	55,000.00	(54,193.95)	1.5
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	137,465.69	137,465.69	2,803,386.00	(2,665,920.31)	4.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	377,504.78	377,504.78	6,249,199.00	(5,871,694.22)	6.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	53,601.61	53,601.61	685,310.00	(631,708.39)	7.8
01-41-42200-000 SALARIES (PART-TIME)	.00	.00	10,000.00	(10,000.00)	0
01-41-42300-000 SALARY EXPENSE-OVERTIME	20,672.41	20,672.41	60,000.00	(39,327.59)	34.5
01-41-42600-000 SALARIES-PAGER PAY	2,071.75	2,071.75	19,500.00	(17,428.25)	10.6
01-41-45100-000 HEALTH INSURANCE	11,809.17	11,809.17	139,172.00	(127,362.83)	8.5
01-41-45200-000 LIFE INSURANCE	.00	.00	631.00	(631.00)	0
01-41-47100-000 UNIFORM ALLOWANCE	371.70	371.70	4,000.00	(3,628.30)	9.3
01-41-47300-000 CLOTHING ACQUISITION	204.99	204.99	2,500.00	(2,295.01)	8.2
01-41-51100-000 MAINTENANCE (BUILDING)	1,076.51	1,076.51	2,500.00	(1,423.49)	43.1
01-41-51200-000 MAINTENANCE (EQUIPMENT)	546.00	546.00	15,000.00	(14,454.00)	3.6
01-41-51300-000 MAINT.SERVICE-VEHICLE	520.70	520.70	30,000.00	(29,479.30)	1.7
01-41-51400-000 MAINTENANCE STREET	.00	.00	30,000.00	(30,000.00)	0
01-41-51600-000 MAINTENANCE SNOW REMOVAL	5,875.50	5,875.50	3,000.00	2,875.50	195.9
01-41-52900-000 MAINTENANCE OTHER	.00	.00	20,000.00	(20,000.00)	0
01-41-53600-000 JANITORIAL SERVICES	295.10	295.10	2,000.00	(1,704.90)	14.8
01-41-54900-000 OTHER PROFESSIONAL SERVICES	800.00	800.00	30,000.00	(29,200.00)	2.7
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	0
01-41-55200-000 TELEPHONE	224.43	224.43	4,000.00	(3,775.57)	5.6
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	265.00	265.00	4,000.00	(3,735.00)	6.6
01-41-57100-000 UTILITIES	767.21	767.21	13,500.00	(12,732.79)	5.7
01-41-57200-000 STREET LIGHTING	15,746.91	15,746.91	165,000.00	(149,253.09)	9.5
01-41-59400-000 LEASE OR RENTALS	.00	.00	3,000.00	(3,000.00)	0
01-41-61100-000 MAINTENANCE BUILDING	.00	.00	5,000.00	(5,000.00)	0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	33.47	33.47	18,500.00	(18,466.53)	2
01-41-61300-000 MAINT SUPPLIES-VEHICLE	1,685.48	1,685.48	25,000.00	(23,314.52)	6.7
01-41-61400-000 SUPPLIES STREETS	2,230.87	2,230.87	60,000.00	(57,769.13)	3.7
01-41-61600-000 SUPPLIES SNOW REMOVAL	24,857.99	24,857.99	110,000.00	(85,142.01)	22.6
01-41-61700-000 MAINT SUPPLIES-GROUNDS	.00	.00	12,000.00	(12,000.00)	0
01-41-62900-000 SUPPLIES OTHER	.00	.00	15,000.00	(15,000.00)	0
01-41-65100-000 OFFICE SUPPLIES	243.60	243.60	2,000.00	(1,756.40)	12.2
01-41-65200-000 OPERATING SUPPLIES	2,423.70	2,423.70	8,000.00	(5,576.30)	30.3
01-41-65300-000 SMALL TOOLS	.00	.00	3,500.00	(3,500.00)	0
01-41-65400-000 JANITORIAL SUPPLIES	226.74	226.74	1,000.00	(773.26)	22.7
01-41-65500-000 GASOLINE/OIL	372.60	372.60	55,000.00	(54,627.40)	.7
01-41-66100-000 SAFETY SUPPLIES	.00	.00	3,500.00	(3,500.00)	0
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	48,000.00	(48,000.00)	0
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	95,000.00	(95,000.00)	0
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	35,000.00	(35,000.00)	0
TOTAL STREET DIVISION	146,923.44	146,923.44	1,742,013.00	(1,595,089.56)	8.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,134.00	4,134.00	55,832.00	(51,698.00)	7.4
01-46-42300-000 SALARY EXPENSE-OVERTIME	2,131.60	2,131.60	.00	2,131.60	0
01-46-42600-000 PAGER	212.25	212.25	.00	212.25	0
01-46-45100-000 HEALTH INSURANCE	1,194.03	1,194.03	33,767.00	(32,572.97)	3.5
01-46-45200-000 LIFE INSURANCE	.00	.00	70.00	(70.00)	0
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	.00	300.00	(300.00)	0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	45,000.00	(45,000.00)	0
01-46-55200-000 TELEPHONE	127.59	127.59	1,600.00	(1,472.41)	8.0
01-46-57100-000 UTILITIES	142.59	142.59	3,000.00	(2,857.41)	4.8
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	1,000.00	(1,000.00)	0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	0
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	825.54	825.54	1,500.00	(674.46)	55.0
01-46-65200-000 OPERATING SUPPLIES	.00	.00	700.00	(700.00)	0
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	0
01-46-65400-000 JANITORIAL SUPPLIES	20.94	20.94	100.00	(79.06)	20.9
01-46-65500-000 GASOLINE/OIL	.00	.00	1,800.00	(1,800.00)	0
01-46-92900-000 MISCELLANEOUS CHARGES	53.54	53.54	100.00	(46.46)	53.5
TOTAL CEMETERY	8,842.08	8,842.08	148,269.00	(139,426.92)	6.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	15,484.12	15,484.12	194,600.00	(179,115.88)	8.0
01-48-42200-000 SALARIES-PART-TIME	.00	.00	6,000.00	(6,000.00)	0
01-48-45100-000 HEALTH INSURANCE	3,184.08	3,184.08	38,591.00	(35,406.92)	8.3
01-48-45200-000 LIFE INSURANCE	.00	.00	250.00	(250.00)	0
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,500.00	(1,500.00)	0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	149.00	149.00	900.00	(751.00)	16.6
01-48-51300-000 MAINT SERVICE (VEHICLE)	.00	.00	1,200.00	(1,200.00)	0
01-48-53200-000 ENGINEERING SERVICE	2,500.00	2,500.00	90,000.00	(87,500.00)	2.8
01-48-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,200.00	(2,200.00)	0
01-48-55200-000 TELEPHONE	143.68	143.68	3,200.00	(3,056.32)	4.5
01-48-55300-000 PUBLISHING	.00	.00	600.00	(600.00)	0
01-48-56100-000 DUES	79.00	79.00	1,500.00	(1,421.00)	5.3
01-48-56200-000 TRAVEL EXPENSES	.00	.00	2,500.00	(2,500.00)	0
01-48-56300-000 TRAINING	85.00	85.00	2,300.00	(2,215.00)	3.7
01-48-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	0
01-48-57100-000 UTILITIES	(22.11)	(22.11)	3,500.00	(3,522.11)	(.6)
01-48-61200-000 SUPPLIES (EQUIPMENT)	165.20	165.20	2,200.00	(2,034.80)	7.5
01-48-65100-000 OFFICE SUPPLIES	3.99	3.99	850.00	(846.01)	.5
01-48-65300-000 SMALL TOOLS	14.99	14.99	550.00	(535.01)	2.7
01-48-65400-000 JANITORIAL SUPPLIES	.00	.00	450.00	(450.00)	0
01-48-65500-000 GASOLINE & OIL	145.49	145.49	2,700.00	(2,554.51)	5.4
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	(100.00)	0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	2,900.00	(2,900.00)	0
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	21,932.44	21,932.44	369,041.00	(347,108.56)	5.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	177,697.96	177,697.96	2,259,323.00	(2,081,625.04)	7.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	21,805.97	21,805.97	285,765.00	(263,959.03)	7.6
01-44-45100-000 HEALTH INSURANCE	4,471.12	4,471.12	54,190.00	(49,718.88)	8.3
01-44-45200-000 LIFE INSURANCE	.00	.00	351.00	(351.00)	.0
01-44-51300-000 MAINTENANCE (VEHICLE)	461.55	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	593.23	593.23	50,000.00	(49,406.77)	1.2
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	.00	.00	54,553.00	(54,553.00)	.0
01-44-54920-000 OTHER PROF SVCS - REBRANDING	187.10	187.10	40,000.00	(39,812.90)	.5
01-44-55200-000 TELEPHONE	138.30	138.30	1,600.00	(1,461.70)	8.6
01-44-55300-000 PUBLISHING	.00	.00	2,500.00	(2,500.00)	.0
01-44-55400-000 PRINTING	40.38	40.38	700.00	(659.62)	5.8
01-44-56100-000 DUES	672.00	672.00	1,700.00	(1,028.00)	39.5
01-44-56200-000 TRAVEL EXPENSES	.00	.00	9,000.00	(9,000.00)	.0
01-44-56300-000 TRAINING	100.00	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	.00	5,000.00	(5,000.00)	.0
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	200.94	200.94	2,000.00	(1,799.06)	10.1
01-44-65200-000 OPERATING SUPPLIES	.00	.00	1,000.00	(1,000.00)	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	.00	.00	1,200.00	(1,200.00)	.0
01-44-87000-000 FURNITURE	.00	.00	2,000.00	(2,000.00)	.0
01-44-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	5,000.00	(5,000.00)	.0
01-44-91100-000 PUBLIC RELATIONS	.00	.00	9,000.00	(9,000.00)	.0
TOTAL COMMUNITY DEVELOPMENT	28,670.59	28,670.59	539,159.00	(510,488.41)	5.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 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	.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	175.31	175.31	1,500.00	(1,324.69)	11.7
01-61-56100-000 DUES	689.00	689.00	2,000.00	(1,311.00)	34.5
01-61-56200-000 TRAVEL EXPENSES	.00	.00	2,500.00	(2,500.00)	0
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	225.00	225.00	2,000.00	(1,775.00)	11.3
01-61-65100-000 OFFICE SUPPLIES	160.98	160.98	1,000.00	(839.02)	16.1
01-61-65200-000 OPERATING SUPPLIES	.00	.00	100.00	(100.00)	0
01-61-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	0
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	2,500.00	(2,500.00)	0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	.00	16,000.00	(16,000.00)	0
TOTAL ECONOMIC DEVELOPMENT	1,250.29	1,250.29	35,440.00	(34,189.71)	3.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	29,920.88	29,920.88	574,599.00	(544,678.12)	5.2
TOTAL FUND EXPENDITURES	661,884.16	661,884.16	10,992,296.00	(10,330,411.84)	6.0
NET REVENUE OVER EXPENDITURES	19,601.95	19,601.95	538.00	19,063.95	3643.5

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 1 MONTHS ENDING JANUARY 31 2019

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	4	4	27,050	27,046	0.01
Insurance	-	-	351,600	351,600	0
Illinois Municipal Retirement	-	-	199,177	199,177	0
Social Security	15	15	163,375	163,360	0.01
Ambulance	6,466	6,466	201,500	195,034	3.21
Economic Development	-	-	-	-	0
Motor Fuel Tax	21,650	21,650	2,112,000	2,090,350	1.03
Utility Tax	44,231	44,231	437,000	392,769	10.12
Travel and Tourism	4,345	4,345	256,000	251,655	1.7
Sales Tax	96,142	96,142	1,218,000	1,121,858	7.89
Lighthouse Pointe TIF	593	593	583,252	582,659	0.1
Foreign Fire Insurance	-	-	22,300	22,300	0
TIF	-	-	85,021	85,021	0
Overweight Truck	1,918	1,918	40,400	38,482	4.75
Capital Improvement	282	282	6,851,900	6,851,618	0
Stormwater Management	3,821	3,821	27,100	23,279	14.1
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	57,620	57,620	355,100	297,480	16.23
Technology Center	123,633	123,633	1,487,500	1,363,867	8.31
Airport	49,753	49,753	4,577,863	4,528,110	1.09
Railroad	176,554	176,554	4,713,083	4,536,529	3.75
Golf Course	12,914	12,914	363,200	350,286	3.56
Health Insurance	-	-	-	-	0
Administrative Services	107,828	107,828	1,293,931	1,186,103	8.33
Total Revenues	707,769	707,769	25,366,352	24,658,583	2.79

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 1 MONTHS ENDING JANUARY 31 2019

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	3,500	3,500	28,000	24,500	12.5
Insurance	21,764	21,764	317,000	295,236	6.87
Illinois Municipal Retirement	15,216	15,216	190,000	174,784	8.01
Social Security	15,752	15,752	186,000	170,248	8.47
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	15,030	15,030	343,115	328,085	4.38
Sales Tax	9,917	9,917	3,019,000	3,009,083	0.33
Lighthouse Pointe TIF	-	-	371,955	371,955	0
Foreign Fire Insurance	-	-	40,000	40,000	0
TIF	697	697	222,500	221,803	0.31
Overweight Truck	1,000	1,000	91,200	90,200	1.1
Capital Improvement	5,757	5,757	8,380,890	8,375,133	0.07
Stormwater Management	-	-	14,500	14,500	0
Technology Park	-	-	-	-	0
Debt Service	10,505	10,505	-	(10,505)	0
Solid Waste	64,443	64,443	1,776,468	1,712,025	3.63
Technology Center	92,966	92,966	905,287	812,321	10.27
Airport	71,040	71,040	4,652,349	4,581,309	1.53
Railroad	60,183	60,183	4,698,015	4,637,832	1.28
Golf Course	9,534	9,534	141,709	132,175	6.73
Health Insurance	-	-	-	-	0
Administrative Services	115,567	115,567	1,282,930	1,167,363	9.01
Total Expenses	512,870	512,870	30,060,918	29,548,048	1.71
Revenue over Expenses	194,899	194,899	(4,694,566)	(4,889,465)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND

January 31, 2019 and 2018

	January 31, 2019	January 31, 2018
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	30,299,886	27,038,965
Less: Accumulated Depreciation	(8,466,630)	(7,951,158)
Net Plant in Service	21,833,257	19,087,807
CURRENT ASSETS		
Cash & Investments	4,534,862	4,426,734
Customer Accounts Receivable	291,038	336,926
Other Accounts Receivable	82,822	82,822
Inventory		
Prepaid Expenses	15,930	13,957
Total Current Assets	4,924,652	4,860,440
RESTRICTED ASSETS	95,988	95,700
OTHER DEBITS		
Unamortized Loss		
Deferred Outflows of Resources	121,995	121,995
Total Other Debits	121,995	121,995
TOTAL ASSETS	26,975,892	24,165,942
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	20,024,126	19,279,451
Contribution in Aid of Construction (Net)	188,051	188,051
Total Equity	20,212,176	19,467,502
LIABILITIES		
Current Liabilities		
Accounts Payable	520,168	171,566
Accrued Liabilities	232,923	231,544
Total Current Liabilities	753,092	403,110
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities	6,010,624	4,295,330
Total Non-Current Liabilities	6,010,624	4,295,330
Total Liabilities	6,763,715	4,698,440
TOTAL LIABILITIES AND EQUITY	26,975,892	24,165,942

ROCHELLE MUNICIPAL UTILITIES

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

For the 1 Months Ending January 31, 2019 and 2018

	2019	2018	Variance	%
OPERATING REVENUES				
Residential Sales	74,368	80,600	(6,232)	92.3
Commercial Sales	48,915	55,491	(6,576)	88.2
Industrial Sales	63,765	75,152	(11,387)	84.9
Interdepartmental Sales				0
Other Operating Revenues	12,529	12,090	439	103.6
Total Operating Revenues	199,578	223,333	(23,756)	89.4
OPERATING EXPENSES				
Source of Supply - Operations	26,423	40,188	(13,765)	65.8
Source of Supply - Maintenance	209	1,380	(1,171)	15.2
Water Treatment - Operations	34,762	13,609	21,153	255.4
Water Treatment - Maintenance	940	1,269	(329)	74.1
Distribution - Operations	33,184	5,764	27,420	575.7
Distribution - Maintenance	27,931	15,089	12,843	185.1
Customer Accounts	13,284	11,144	2,140	119.2
Administrative and General	18,180	23,808	(5,629)	76.4
Depreciation	42,956	42,956		100.0
Indirect Transfers to Municipality				.0
Total Operating Expenses	197,869	155,207	42,663	127.5
Operating Income (Loss)	1,708	68,127	(66,419)	2.5
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	3,163	250	2,913	1,265.4
Investment Income	4,722	3,579	1,143	132.0
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense		(92)	92	.0
Interest Expense	(7,519)	(8)	(7,511)	(97,269.9)
Total Non-Operating Revenue (Expense)	367	3,729	(3,362)	9.8
Net Income Before Amortizations	2,075	71,856	(69,781)	2.9
Amortization of Contributions in Aid of Construction				.0
Net Income	2,075	71,856	(69,781)	2.9
Operating Transfers In (Out)	(140,178)	(10,773)	(129,406)	(1,301.2)
Interfund Transfer W/WR Loan Forgiveness				.0
Increase (Decrease) in Retained Earnings	(138,103)	61,083	(199,187)	(226.1)
RETAINED EARNINGS - Beginning of Period	20,163,404	19,218,380	945,024	104.9
RETAINED EARNINGS - END OF PERIOD	20,025,301	19,279,463	745,837	103.9

ROCHELLE MUNICIPAL UTILITIES

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

	January 31, 2019	January 31, 2018
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	42,611,639	41,344,146
Less Accumulated Depreciation	(24,324,660)	(23,258,410)
Net Plant in Service	18,286,979	18,085,737
CURRENT ASSETS		
Cash & Investments	3,441,922	2,968,403
Customer Accounts Receivable	608,238	701,676
Other Accounts Receivable	109,150	109,356
Inventory	1,612	
Prepaid Expenses	35,492	31,352
Total Current Assets	4,196,414	3,810,787
RESTRICTED FUNDS	392,437	375,409
NON-CURRENT ASSETS		
Unamortized Loss		
Deferred Outflows of Resources	324,250	324,250
Note Receivable - Associated Company		
Total Non-Current Assets	324,250	324,250
TOTAL ASSETS	23,200,081	22,596,183
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,114,183	14,646,703
Contribution in Aid of Construction (Net)	6,980,360	6,980,360
Total Equity	22,094,543	21,627,063
LIABILITIES		
Current Liabilities		
Accounts Payable	212,932	47,116
Accrued Liabilities	595,135	593,489
Total Current Liabilities	808,067	640,605
Non-Current Liabilities		
Bonds Payable	297,471	328,515
Unamortized Premium on Long-Term Debt		
Other Non-Current Liabilities		
Total Non-Current Liabilities	297,471	328,515
Total Liabilities	1,105,538	969,120
TOTAL LIABILITIES AND EQUITY	23,200,081	22,596,183

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 1 Months Ending January 31, 2019 and 2018

	2019	2018	Variance	%
OPERATING REVENUES				
Residential Sales	93,809	103,147	(9,338)	91.0
Commercial Sales	98,204	87,285	10,919	112.5
Industrial Sales	76,294	95,894	(19,600)	79.6
Interdepartmental Sales				.0
Other Operating Revenues	74,808	13,582	61,226	550.8
Total Operating Revenues	343,115	299,908	43,207	114.4
OPERATING EXPENSES				
Collection - Operations	18,136	8,422	9,714	215.4
Collection - Maintenance	929	5,414	(4,485)	17.2
Pumping - Operations		873	(873)	.0
Pumping - Maintenance	940	1,656	(716)	56.8
Treatment and Disposal - Operations	89,010	91,601	(2,591)	97.2
Treatment and Disposal - Maintenance	16,127	10,337	5,790	156.0
Customer Accounts	14,763	11,924	2,839	123.8
Administrative and General	19,373	20,276	(903)	95.6
Depreciation	88,847	88,766	81	100.1
Total Operating Expenses	248,126	239,269	8,857	103.7
Operating Income (Loss)	94,989	60,639	34,351	156.7
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	3,616	2,772	843	130.4
Non Utility Income	1,098		1,098	.0
Merchandising, Jobbing & Contract Income	353	458	(105)	77.0
Merchandising, Jobbing & Contract Expense		(192)	192	.0
Amortization Expense				.0
Interest Expense	(624)	(729)	105	(85.7)
Total Non-Operating Revenue (Expense)	4,442	2,310	2,133	192.3
Net Income Before Amortizations	99,431	62,948	36,483	158.0
Amortization of Contributions in Aid of Construction				.0
Net Income	99,431	62,948	36,483	158.0
Operating Transfers In (Out)	(164,866)	(12,500)	(152,367)	(1,318.9)
Interfund transfer WWR loan forgiveness				.0
Increase (Decrease) in Retained Earnings	(65,435)	50,448	(115,883)	(129.7)
RETAINED EARNINGS - Beginning of Period	15,180,019	14,596,284	583,735	104.0
RETAINED EARNINGS - END OF PERIOD	15,114,584	14,646,733	467,851	103.2

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND January 31, 2019 and 2018

	January 31, 2019	January 31, 2018
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	91,476,897	89,690,652
Less: Accumulated Depreciation	(49,895,926)	(46,981,030)
Net Plant in Service	41,580,971	42,709,622
CURRENT ASSETS		
Cash & Investments	7,747,387	6,067,238
Customer Accounts Receivable	4,776,724	5,179,664
Other Accounts Receivable		
Inventory	1,390,383	1,388,267
Prepaid Expenses	196,528	119,068
Total Current Assets	14,111,022	12,754,237
RESTRICTED ASSETS	8,467,516	7,396,302
NON-CURRENT ASSETS		
Unamortized Loss	1,372,753	1,485,574
Deferred Outflows of Resources	956,698	956,698
Other Deferred Debits	181,262	197,292
Interdepartmental Loan Receivable	409,044	454,318
Total Non-Current Assets	2,919,758	3,093,883
TOTAL ASSETS	67,079,267	65,954,043
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	48,127,017	45,864,982
Total Equity	48,127,017	45,864,982
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,352,994	2,811,278
Accrued Liabilities	1,767,958	1,761,667
Total Current Liabilities	4,120,953	4,572,944
Non-Current Liabilities		
Bonds Payable	14,806,667	15,491,487
Other Non-Current Liabilities	24,630	24,630
Total Non-Current Liabilities	14,831,298	15,516,117
Total Liabilities	18,952,250	20,089,061
TOTAL LIABILITIES AND EQUITY	67,079,267	65,954,043

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 1 Months Ending January 31, 2019 and 2018

	2019	2018	Variance	%
OPERATING REVENUES				
Residential	458,388	574,994	(116,606)	79.7
Small General Service	391,706	500,669	(108,963)	78.2
Large General Service	2,038,489	2,145,006	(106,517)	95.0
Public Street Lighting	12,840	14,473	(1,633)	88.7
Interdepartmental	55,191	48,430	6,761	114.0
Forfeited Discounts	11,252	35,818	(24,566)	31.4
Other Operating Revenues	15,629	276,329	(260,700)	5.7
Total Operating Revenues	2,983,494	3,595,718	(612,225)	83.0
OPERATING EXPENSES				
Purchased Power	1,789,021	2,035,670	(246,649)	87.9
Generation - Operation	49,559	14,373	35,186	344.8
Generation - Maintenance	75,832	63,690	12,142	119.1
Transmission - Operation	47	122,879	(122,832)	0
Distribution - Operation	125,672	161,260	(35,588)	77.9
Distribution - Maintenance	65,471	46,327	19,144	141.3
Depreciation	252,355	227,552	24,803	110.9
Taxes Other Than Income Taxes	12,341	12,142	199	101.6
Customer Accounts	29,939	23,732	6,207	126.2
Administrative & General	203,570	186,879	16,691	108.9
Indirect Transfers to Municipality				0
Total Operating Expenses	2,603,806	2,894,504	(290,698)	90.0
Operating Income (Loss)	379,687	701,214	(321,527)	54.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	21,255	10,991	10,264	193.4
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	194	(6,633)	6,827	2.9
Amortization Expense	4,232	5,465	(1,233)	77.4
Interest Expense	(49,217)	(50,728)	1,511	(97.0)
Non-Operating Revenue (Expense)		468	(468)	0
Total Non-Operating Revenue (Expense)	(23,536)	(40,437)	16,901	(58.2)
Increase (Decrease) in Retained Earnings Before Operating Transfers	356,151	660,777	(304,626)	53.9
Operating Transfers In (Out)	(2,140,913)	(164,752)	(1,976,161)	(1,299.5)
Increase (Decrease) in Retained Earnings	(1,784,762)	496,025	(2,280,786)	(359.8)
RETAINED EARNINGS - Beginning of Period	49,911,778	45,369,842	4,541,936	110.0
RETAINED EARNINGS - END OF PERIOD	48,127,017	45,865,867	2,261,150	104.9

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – NETWORK ADMIN January 31, 2019 and 2018

	January 31, 2019	January 31, 2018
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	38,272	1,893
Tech Center Building		
Less Accumulated Depreciation		
Net Plant in Service	38,272	1,893
NON CURRENT ASSETS		
Deferred Outflows of Resources		
Total Non Current Assets		
CURRENT ASSETS		
Cash & Investments	(96,272)	1,797
Customer Accounts Receivable	67,934	68,133
Miscellaneous Accounts Receivable		
Prepaid Expenses		22,659
Inventory		
Total Current Assets	(28,339)	92,590
TOTAL ASSETS	9,933	94,483
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(10,808)	84,932
Revenue over Expenditures	15,883	(7,218)
Contribution in Aid of Construction (Net)		
Total Equity	5,075	77,714
LIABILITIES		
Current Liabilities		
Accounts Payable	1,888	13,799
Accrued Liabilities	2,970	2,970
Other Liabilities		
Total Current Liabilities	4,858	16,769
Non-Current Liabilities		
Interdepartmental Loan Payable		
Total Non-Current Liabilities		
Total Liabilities	4,858	16,769
TOTAL LIABILITIES AND EQUITY	9,933	94,483

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 1 Months Ending January 31, 2019 and 2018

	2018	2017	Variance	%
OPERATING REVENUES				
Network Administration Fees	43,688	28,996	14,692	150.7
VOIP Services				.0
Misc Revenues				.0
Network and Hardware Support				.0
Data Services				.0
Fiber Internet Access				.0
Dial-up Internet Access				.0
Wireless Internet Access				.0
Network Internet Access				.0
Web Site Host				.0
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes				.0
Forfeited Discounts				.0
Total Operating Revenues	43,688	28,996	14,692	150.7
OPERATING EXPENSES				
Personnel	12,027	9,683	2,344	124.2
Insurance Benefits	1,592	3,249	(1,657)	49.0
Pension & Other Benefits	736	1,176	(440)	62.6
Contractual Services- Maintenance				.0
Contractual Services- Professional	1,378	6,055	(4,677)	22.8
Contractual Services- Communications	11,280	11,963	(683)	94.3
Contractual Services- Professional Development		1,634	(1,634)	.0
Service Charges	792	1,346	(554)	58.9
Commodities - Maintenance Supplies				.0
Commodities - General Supplies		1,107	(1,107)	.0
Other Expenditures				.0
Depreciation				.0
Transfer to Administrative Services				.0
Total Operating Expenses	27,805	36,213	(8,408)	76.8
Operating Income (Loss)	15,883	(7,218)	23,101	220.1
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense				.0
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense				.0
Total Non-Operating Revenue (Expense)				.0
Increase (Decrease) in Retained Earnings	15,883	(7,218)	23,101	220.1

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – NETWORK ADMIN For the 1 Months Ending January 31, 2019 and 2018

	2018	2017	Variance	%
RETAINED EARNINGS – Beginning of Period	(10,808)	84,932	(95,739)	(12.7)
RETAINED EARNINGS – END OF PERIOD	5,075	77,714	(72,639)	6.5