

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 3 MONTHS ENDING MARCH 31 2019**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	0	1,939,466	1,939,466	0
Licenses and Permits	27,965	153,794	508,100	354,306	30.27
Intergovernmental Revenue	297,585	940,040	3,786,123	2,846,083	24.83
Fines, Forfeitures & Penalties	15,399	21,869	100,000	78,131	21.87
Public Charges for Services	85,485	256,472	1,442,976	1,186,504	17.77
Other Fees	2,600	14,014	87,000	72,987	16.11
Miscellaneous Revenues	15,348	34,618	102,000	67,382	33.94
Other Financing Sources	252,264	756,792	3,027,169	2,270,377	25
Total Revenues	696,646	2,177,599	10,992,834	8,815,235	19.81
OPERATING EXPENSES					
Mayor and City Council	2,269	6,274	40,150	33,876	15.63
City Manager	1,460	5,539	29,900	24,361	18.52
City Attorney	4,752	20,105	110,000	89,895	18.28
City Clerk	10,303	23,010	106,386	83,376	21.63
Police Department	169,867	622,512	3,445,813	2,823,301	18.07
Fire Department	116,104	414,516	2,803,386	2,388,870	14.79
Community Development	25,100	93,625	539,159	445,534	17.36
Engineering	17,728	58,809	369,041	310,232	15.94
Street Division	88,535	413,638	1,742,013	1,328,375	23.74
Cemetery Division	8,516	30,550	148,269	117,719	20.6
Municipal Building	68,958	211,635	1,622,739	1,411,104	13.04
Economic Development	151	3,006	35,440	32,434	8.48
Total Expenses	513,741	1,903,219	10,992,296	9,089,077	17.31
Revenue over Expenses	182,905	274,380	538	(273,842)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	PROPERTY TAX	.00	.02	871,019.00	(871,018.98) .0
01-11-31110	PROPERTY TAX - POLICE PENSION	.00	.01	503,363.00	(503,362.99) .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	.03	1,939,466.00	(1,939,465.97) .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	31,436.11	375,000.00	(343,563.89) 8.4
01-11-32510	TELECOMMUNICATIONS TAX	26,663.95	84,287.64	.00	84,287.64 .0
01-11-32600	AMUSEMENT LICENSE	.00	.00	2,000.00	(2,000.00) .0
01-11-33100	BUILDING PERMITS	1,301.53	38,070.25	100,000.00	(61,929.75) 38.1
01-11-33500	ALARM FEES & FINES	.00	.00	2,500.00	(2,500.00) .0
	TOTAL LICENSES & PERMITS	27,965.48	153,794.00	508,100.00	(354,306.00) 30.3
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	STATE INCOME TAX	57,542.84	232,542.82	908,285.00	(675,742.18) 25.6
01-11-34200	REPLACEMENT TAX	10,702.61	37,836.12	215,000.00	(177,163.88) 17.6
01-11-34300	VIDEO GAMING TAX	10,677.15	37,188.97	145,000.00	(107,811.03) 25.7
01-11-34400	SALES TAX	179,895.14	527,021.27	2,200,000.00	(1,672,978.73) 24.0
01-11-34450	LOCAL USE TAX	34,599.87	89,072.20	263,285.00	(174,212.80) 33.8
01-11-34782	BROWNFIELD GRANT	4,167.37	16,378.47	54,553.00	(38,174.53) 30.0
	TOTAL INTERGOVERNMENTAL REVENUES	297,584.98	940,039.85	3,786,123.00	(2,846,083.15) 24.8
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	COURT FINES	15,398.86	21,869.31	100,000.00	(78,130.69) 21.9
	TOTAL FINES, FORFEITURES & PENALTIES	15,398.86	21,869.31	100,000.00	(78,130.69) 21.9
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	AMBULANCE FEES	43,395.97	114,828.03	943,000.00	(828,171.97) 12.2
01-11-36700	POLICE FEES	2,530.00	10,711.00	65,000.00	(54,289.00) 16.5
01-11-36800	FIRE PROTECTION FEES	7,424.58	22,273.74	89,978.00	(67,702.26) 24.8
01-11-36900	STREET DIVISION FEES	23,334.07	77,759.49	205,000.00	(127,240.51) 37.9
01-11-39960	WATER RECL SOLID WASTE CHARGE	8,800.00	30,900.00	140,000.00	(109,100.00) 22.1
	TOTAL PUBLIC CHARGES FOR SERVICES	85,484.62	256,472.26	1,442,976.00	(1,186,503.74) 17.8
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,050.00	6,800.00	20,000.00	(13,200.00)	34.0
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37901 REIMBURSED DEVELOPER FEES	.00	5,683.50	65,000.00	(59,336.50)	8.7
01-11-37910 BUILDING AND ZONING FEES	1,550.00	1,550.00	1,500.00	50.00	103.3
TOTAL OTHER FEES	2,600.00	14,013.50	87,000.00	(72,986.50)	16.1
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	8,969.96	20,289.39	45,000.00	(24,710.61)	45.1
01-11-38700 LOT SALES	2,600.00	3,900.00	15,000.00	(11,100.00)	26.0
01-11-38800 CEMETERY RECEIPTS	.00	.00	2,000.00	(2,000.00)	.0
01-11-38900 MISCELLANEOUS	3,778.50	10,428.50	40,000.00	(29,571.50)	26.1
TOTAL MISCELLANEOUS REVENUE	15,348.46	34,617.89	102,000.00	(67,382.11)	33.9
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	163,885.83	491,657.49	1,966,630.00	(1,474,972.51)	25.0
01-11-39920 TRANSFER FROM WATER	10,906.33	32,718.99	130,876.00	(98,157.01)	25.0
01-11-39930 TRANSFER FROM WATER RECLAMATION	14,867.42	44,602.26	178,409.00	(133,806.74)	25.0
01-11-39945 RAILROAD FUND TRANSFER	9,156.00	27,468.00	109,872.00	(82,404.00)	25.0
01-11-39946 SALES TAX FUND TRANSFER	9,916.67	29,750.01	119,000.00	(89,249.99)	25.0
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	3,000.00	12,000.00	(9,000.00)	25.0
01-11-39950 SOLID WASTE TRANSFER	42,531.83	127,595.49	510,382.00	(382,786.51)	25.0
TOTAL OTHER FINANCING SOURCES	252,264.08	756,792.24	3,027,169.00	(2,270,376.76)	25.0
TOTAL FUND REVENUE	696,646.48	2,177,599.08	10,992,834.00	(8,815,234.92)	19.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 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	5,827.20	25,250.00	(19,422.80)	23.1
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	46.40	3,500.00	(3,453.60)	1.3
01-12-56600-000 CONFERENCE EXPENSES	.00	.00	5,000.00	(5,000.00)	.0
01-12-65100-000 OFFICE SUPPLIES	244.97	244.97	900.00	(655.03)	27.2
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	58.00	155.00	1,000.00	(845.00)	15.5
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	(1,000.00)	.0
TOTAL MAYOR/CITY COUNCIL	2,268.57	6,273.57	40,150.00	(33,876.43)	15.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 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	9,014.40	39,900.00	(30,885.60)	22.6
01-13-42300-000 SALARY EXPENSE-OVERTIME	56.34	56.34	.00	56.34	.0
01-13-45100-000 HEALTH INSURANCE	1,941.52	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	2,476.96	2,598.96	10,500.00	(7,901.04)	24.8
01-13-55100-000 POSTAGE	179.67	1,220.17	6,500.00	(5,279.83)	18.8
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	.00	489.55	8,500.00	(8,010.45)	5.8
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	2,644.00	3,696.00	14,000.00	(10,304.00)	26.4
TOTAL CITY CLERK	10,303.29	23,009.98	106,386.00	(83,376.02)	21.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-45100-000 HEALTH INSURANCE	757.08	2,271.24	7,799.00	(5,527.76)	29.1
01-17-51100-000 MAINTENANCE (BUILDING)	3,723.93	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)	674.41	1,071.24	3,000.00	(1,928.76)	35.7
01-17-53600-000 JANITORIAL SERVICES	2,300.00	6,900.00	30,000.00	(23,100.00)	23.0
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	35,286.00	141,144.00	(105,858.00)	25.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	912.67	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	4.06	12.18	1,500.00	(1,487.82)	.8
01-17-57100-000 UTILITIES	4,910.39	15,453.25	85,000.00	(69,546.75)	18.2
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	81.00	500.00	(419.00)	16.2
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	1.64	23.20	1,000.00	(976.80)	2.3
01-17-61700-000 MAINTENANCE (GROUNDS)	50.00	238.79	500.00	(261.21)	47.8
01-17-65100-000 OFFICE SUPPLIES	882.09	1,805.43	5,000.00	(3,194.57)	36.1
01-17-65400-000 GENERAL SUPPLIES	207.97	422.02	4,500.00	(4,077.98)	9.4
01-17-82000-000 BUILDING	.00	17,300.00	442,000.00	(424,700.00)	3.9
01-17-83000-000 EQUIPMENT	1,479.30	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	.00	7,021.62	90,000.00	(82,978.38)	7.8
01-17-99910-000 TRANSFER AMBULANCE FUND	6,250.00	18,750.00	200,000.00	(181,250.00)	9.4
01-17-99936-000 TRANSFER CAPITAL FUND	4,150.00	4,150.00	125,000.00	(120,850.00)	3.3
01-17-99964-000 TRANSFER ADMIN SERVICE	30,851.75	92,555.25	370,221.00	(277,665.75)	25.0
TOTAL MUNICIPAL BUILDING	68,957.79	211,634.95	1,622,739.00	(1,411,104.05)	13.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	4,752.00	20,104.95	110,000.00	(89,895.05)	18.3
	TOTAL CITY ATTORNEY	4,752.00	20,104.95	110,000.00	(89,895.05)	18.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	5.84	17.52	.00	17.52	0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	(2,000.00)	0
01-19-55200-000 TELEPHONE	107.16	401.44	1,500.00	(1,098.56)	26.8
01-19-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	0
01-19-56100-000 DUES	165.50	429.50	4,500.00	(4,070.50)	9.5
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	673.16	1,227.71	13,000.00	(11,772.29)	9.4
01-19-65100-000 OFFICE SUPPLIES	.00	163.06	500.00	(336.94)	32.6
01-19-91100-000 COMMUNITY RELATIONS	478.49	3,194.40	6,000.00	(2,805.60)	53.2
01-19-92900-000 MISCELLANEOUS CHARGES	30.04	105.04	200.00	(94.96)	52.5
TOTAL CITY MANAGER	1,460.19	5,538.67	29,900.00	(24,361.33)	18.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	87,741.84	266,582.12	1,909,175.00	(1,642,612.88)	14.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	120,957.76	418,946.28	1,940,457.00	(1,521,510.72)	21.6
01-21-42200-000 SALARIES - PART-TIME	7,954.97	17,789.38	25,000.00	(7,210.62)	71.2
01-21-42300-000 SALARIES - OVERTIME	11,483.49	35,348.78	160,000.00	(124,651.22)	22.1
01-21-42800-000 OIC - ON-CALL FTO	2,275.52	6,874.62	23,000.00	(16,125.38)	29.9
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	614,329.00	(614,329.00)	.0
01-21-45100-000 HEALTH INSURANCE	11,441.16	74,521.57	313,238.00	(238,716.43)	23.8
01-21-45200-000 LIFE INSURANCE	151.84	455.52	1,800.00	(1,344.48)	25.3
01-21-47100-000 UNIFORM ALLOWANCE	1,020.63	6,587.63	20,000.00	(13,412.37)	32.9
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,981.49	10,626.54	40,000.00	(29,373.46)	26.6
01-21-51300-000 MAINTENANCE - VEHICLE	2,415.31	7,097.63	30,000.00	(22,902.37)	23.7
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	373.00	4,000.00	(3,627.00)	9.3
01-21-55100-000 POSTAGE	.00	.00	120.00	(120.00)	.0
01-21-55200-000 TELEPHONE	2,017.96	5,775.10	23,000.00	(17,224.90)	25.1
01-21-55300-000 PUBLISHING	75.00	107.00	800.00	(693.00)	13.4
01-21-55400-000 PRINTING	.00	1,594.20	3,500.00	(1,905.80)	45.6
01-21-56100-000 DUES	.00	758.99	13,500.00	(12,741.01)	5.6
01-21-56200-000 TRAVEL EXPENSES	638.27	1,210.13	3,000.00	(1,789.87)	40.3
01-21-56300-000 TRAINING	1,942.15	2,037.15	11,000.00	(8,962.85)	18.5
01-21-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-21-57100-000 UTILITIES	97.14	404.92	1,300.00	(895.08)	31.2
01-21-57800-000 ANIMAL CONTROL	46.90	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	1,438.12	3,016.28	4,500.00	(1,483.72)	67.0
01-21-65200-000 OPERATING SUPPLIES	486.33	1,972.08	17,000.00	(15,027.92)	11.6
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,192.30	9,481.01	42,000.00	(32,518.99)	22.6
01-21-65800-000 PRISONER SUPPLIES	200.50	558.00	5,000.00	(4,442.00)	11.2
01-21-66200-000 K9 SUPPLIES	.00	592.04	5,000.00	(4,407.96)	11.8
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	150.00	2,500.00	(2,350.00)	6.0
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	169,866.84	622,511.63	3,445,813.00	(2,823,301.37)	18.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
FIRE DEPARTMENT					
01-22-42100-000 SALARIES - REGULAR	79,392.71	247,092.33	1,112,100.00	(865,007.67)	22.2
01-22-42200-000 SALARIES - PART-TIME	7,212.50	17,699.25	330,268.00	(312,568.75)	5.4
01-22-42300-000 SALARY EXPENSE - OVERTIME	10,728.41	47,579.80	212,000.00	(164,420.20)	22.4
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	482,180.00	(482,180.00)	.0
01-22-45100-000 HEALTH INSURANCE	10,392.74	48,080.66	244,154.00	(196,073.34)	19.7
01-22-45200-000 LIFE INSURANCE	75.92	227.76	1,000.00	(772.24)	22.8
01-22-47100-000 UNIFORM ALLOWANCE	802.93	1,075.72	14,000.00	(12,924.28)	7.7
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	90.50	496.25	9,000.00	(8,503.75)	5.5
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	327.00	1,263.82	12,500.00	(11,236.38)	10.1
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	29.70	2,614.52	23,745.00	(21,130.48)	11.0
01-22-53400-000 MEDICAL SERVICES	.00	289.00	7,800.00	(7,511.00)	3.7
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,989.47	8,888.75	97,089.00	(88,200.25)	9.2
01-22-55100-000 POSTAGE	.00	.00	500.00	(500.00)	.0
01-22-55200-000 TELEPHONE	646.58	1,419.04	8,000.00	(6,580.96)	17.7
01-22-55400-000 PRINTING	.00	75.00	500.00	(425.00)	15.0
01-22-56100-000 DUES	.00	325.00	1,900.00	(1,575.00)	17.1
01-22-56200-000 TRAVEL EXPENSES	40.00	40.00	2,500.00	(2,460.00)	1.6
01-22-56300-000 TRAINING	52.28	52.28	13,000.00	(12,947.72)	.4
01-22-56400-000 TUITION REIMBURSEMENT	64.80	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	981.76	3,050.80	17,000.00	(13,949.20)	18.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	19.40	579.39	4,000.00	(3,420.61)	14.5
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	36.66	773.82	5,000.00	(4,226.18)	15.5
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	229.16	5,000.00	(4,770.84)	4.6
01-22-65100-000 OFFICE SUPPLIES	68.17	68.17	2,500.00	(2,431.83)	2.7
01-22-65200-000 OPERATING SUPPLIES	391.28	2,963.57	22,000.00	(19,036.43)	13.5
01-22-65400-000 JANITORIAL SUPPLIES	46.35	458.48	3,000.00	(2,541.52)	15.3
01-22-65500-000 AUTOMOTIVE FUEL/OIL	714.79	2,450.28	36,000.00	(33,549.72)	6.8
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	116,103.95	414,516.11	2,803,386.00	(2,388,869.89)	14.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	285,970.79	1,037,027.74	6,249,199.00	(5,212,171.26)	16.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	51,129.32	152,357.04	685,310.00	(532,952.96)	22.2
01-41-42200-000 SALARIES (PART-TIME)	.00	.00	10,000.00	(10,000.00)	.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	560.14	38,388.85	60,000.00	(21,611.15)	64.0
01-41-42600-000 SALARIES-PAGER PAY	1,485.75	5,609.25	19,500.00	(13,890.75)	28.8
01-41-45100-000 HEALTH INSURANCE	5,868.77	29,415.55	139,172.00	(109,756.45)	21.1
01-41-45200-000 LIFE INSURANCE	46.72	163.52	631.00	(467.48)	25.9
01-41-47100-000 UNIFORM ALLOWANCE	131.58	783.52	4,000.00	(3,216.48)	19.6
01-41-47300-000 CLOTHING ACQUISITION	.00	270.92	2,500.00	(2,229.08)	10.8
01-41-51100-000 MAINTENANCE (BUILDING)	120.00	1,196.51	2,500.00	(1,303.49)	47.9
01-41-51200-000 MAINTENANCE (EQUIPMENT)	2,194.50	2,740.50	15,000.00	(12,259.50)	18.3
01-41-51300-000 MAINT.SERVICE-VEHICLE	1,126.68	3,857.30	30,000.00	(26,142.70)	12.9
01-41-51400-000 MAINTENANCE STREET	2,742.00	2,742.00	30,000.00	(27,258.00)	9.1
01-41-51600-000 MAINTENANCE SNOW REMOVAL	675.00	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	115.10	527.30	2,000.00	(1,472.70)	26.4
01-41-54900-000 OTHER PROFESSIONAL SERVICES	112.00	1,107.00	30,000.00	(28,893.00)	3.7
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-41-55200-000 TELEPHONE	217.88	664.68	4,000.00	(3,335.32)	16.6
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	.00	290.00	4,000.00	(3,710.00)	7.3
01-41-57100-000 UTILITIES	1,203.31	2,689.31	13,500.00	(10,810.69)	19.9
01-41-57200-000 STREET LIGHTING	15,359.19	41,670.74	165,000.00	(123,329.26)	25.3
01-41-59400-000 LEASE OR RENTALS	.00	.00	3,000.00	(3,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	.00	201.70	5,000.00	(4,798.30)	4.0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	.00	565.16	18,500.00	(17,934.84)	3.1
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	195.04	2,223.52	25,000.00	(22,776.48)	8.9
01-41-61400-000 SUPPLIES STREETS	2,827.98	7,159.71	60,000.00	(52,840.29)	11.9
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	73,406.13	110,000.00	(36,593.87)	66.7
01-41-61700-000 MAINT SUPPLIES-GROUNDS	.00	199.98	12,000.00	(11,800.02)	1.7
01-41-62900-000 SUPPLIES OTHER	1,047.24	5,516.23	15,000.00	(9,483.77)	36.8
01-41-65100-000 OFFICE SUPPLIES	27.49	450.97	2,000.00	(1,549.03)	22.6
01-41-65200-000 OPERATING SUPPLIES	.00	2,529.13	8,000.00	(5,470.87)	31.6
01-41-65300-000 SMALL TOOLS	.00	.00	3,500.00	(3,500.00)	.0
01-41-65400-000 JANITORIAL SUPPLIES	50.39	312.08	1,000.00	(687.92)	31.2
01-41-65500-000 GASOLINE/OIL	1,201.26	16,431.45	55,000.00	(38,568.55)	29.9
01-41-66100-000 SAFETY SUPPLIES	97.44	97.44	3,500.00	(3,402.56)	2.8
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	6,505.00	48,000.00	(41,495.00)	13.6
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	88,534.78	413,638.49	1,742,013.00	(1,328,374.51)	23.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,396.50	12,406.13	55,832.00	(43,425.87)	22.2
01-46-42300-000 SALARY EXPENSE-OVERTIME	77.51	4,947.88	.00	4,947.88	0
01-46-42800-000 PAGER	212.25	636.75	.00	636.75	0
01-46-45100-000 HEALTH INSURANCE	2,538.53	8,809.55	33,767.00	(24,957.45)	26.1
01-46-45200-000 LIFE INSURANCE	5.84	5.84	70.00	(64.16)	8.3
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)	34.00	34.00	300.00	(266.00)	11.3
01-46-54900-000 OTHER PROFESSIONAL SERVICES	795.74	1,497.64	45,000.00	(43,502.36)	3.3
01-46-55200-000 TELEPHONE	127.60	382.78	1,600.00	(1,217.22)	23.9
01-46-57100-000 UTILITIES	173.81	458.39	3,000.00	(2,541.61)	15.3
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	.00	825.54	1,500.00	(674.46)	55.0
01-46-65200-000 OPERATING SUPPLIES	.00	15.16	700.00	(684.84)	2.2
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	20.94	100.00	(79.06)	20.9
01-46-65500-000 GASOLINE/OIL	98.90	358.68	1,800.00	(1,441.32)	19.9
01-46-92900-000 MISCELLANEOUS CHARGES	55.37	151.11	100.00	51.11	151.1
TOTAL CEMETERY	8,516.05	30,550.39	148,269.00	(117,718.61)	20.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	14,557.25	44,598.61	194,600.00	(150,001.39)	22.9
01-48-42200-000 SALARIES-PART-TIME	.00	.00	6,000.00	(6,000.00)	.0
01-48-45100-000 HEALTH INSURANCE	1,592.04	7,960.20	38,591.00	(30,630.80)	20.6
01-48-45200-000 LIFE INSURANCE	11.68	35.04	250.00	(214.96)	14.0
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,500.00	(1,500.00)	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	149.00	900.00	(751.00)	16.6
01-48-51300-000 MAINT SERVICE (VEHICLE)	255.00	374.99	1,200.00	(825.01)	31.3
01-48-53200-000 ENGINEERING SERVICE	237.50	2,737.50	90,000.00	(87,262.50)	3.0
01-48-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,200.00	(2,200.00)	.0
01-48-55200-000 TELEPHONE	143.88	431.66	3,200.00	(2,768.34)	13.5
01-48-55300-000 PUBLISHING	.00	.00	600.00	(600.00)	.0
01-48-56100-000 DUES	.00	79.00	1,500.00	(1,421.00)	5.3
01-48-56200-000 TRAVEL EXPENSES	292.67	304.39	2,500.00	(2,195.61)	12.2
01-48-56300-000 TRAINING	150.00	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)	161.51	1,191.09	2,200.00	(1,008.91)	54.1
01-48-65100-000 OFFICE SUPPLIES	127.33	211.08	850.00	(638.92)	24.8
01-48-65300-000 SMALL TOOLS	.00	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	198.74	508.52	2,700.00	(2,191.48)	18.8
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	17,727.60	58,808.96	369,041.00	(310,232.04)	15.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	114,778.43	502,997.84	2,259,323.00	(1,756,325.16)	22.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 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)	21,805.96	65,417.89	285,765.00	(220,347.11)	22.9
01-44-45100-000 HEALTH INSURANCE	2,235.56	11,177.80	54,190.00	(43,012.20)	20.6
01-44-45200-000 LIFE INSURANCE	23.36	70.08	351.00	(280.92)	20.0
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	173.26	4,529.60	50,000.00	(45,470.40)	9.1
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	.00	3,726.75	54,553.00	(50,826.25)	6.8
01-44-54920-000 OTHER PROF SVCS - REBRANDING	.00	187.10	40,000.00	(39,812.90)	.5
01-44-55200-000 TELEPHONE	178.45	415.11	1,600.00	(1,184.89)	25.9
01-44-55300-000 PUBLISHING	.00	589.42	2,500.00	(1,910.58)	23.6
01-44-55400-000 PRINTING	233.76	396.50	700.00	(303.50)	56.6
01-44-56100-000 DUES	.00	697.00	1,700.00	(1,003.00)	41.0
01-44-56200-000 TRAVEL EXPENSES	330.06	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	33.36	534.78	2,000.00	(1,465.22)	26.7
01-44-65200-000 OPERATING SUPPLIES	.00	.00	1,000.00	(1,000.00)	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	67.56	163.21	1,200.00	(1,036.79)	13.6
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	18.19	18.19	9,000.00	(8,981.81)	.2
TOTAL COMMUNITY DEVELOPMENT	25,099.52	93,624.68	539,159.00	(445,534.32)	17.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 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	55.32	285.94	1,500.00	(1,214.06)	19.1
01-61-56100-000 DUES	.00	689.00	2,000.00	(1,311.00)	34.5
01-61-56200-000 TRAVEL EXPENSES	(20.00)	1,398.52	2,500.00	(1,101.48)	55.9
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	.00	225.00	2,000.00	(1,775.00)	11.3
01-61-65100-000 OFFICE SUPPLIES	115.58	326.00	1,000.00	(674.00)	32.6
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	81.80	2,500.00	(2,418.20)	3.3
01-61-92900-000 MISCELLANEOUS CHARGES	.00	.00	16,000.00	(16,000.00)	.0
TOTAL ECONOMIC DEVELOPMENT	150.90	3,006.26	35,440.00	(32,433.74)	8.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	25,250.42	96,630.94	574,599.00	(477,968.06)	16.8
TOTAL FUND EXPENDITURES	513,741.46	1,903,218.64	10,992,296.00	(9,089,077.36)	17.3
NET REVENUE OVER EXPENDITURES	182,905.00	274,380.44	538.00	273,842.44	51000.

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 3 MONTHS ENDING MARCH 31 2019

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	0	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	6,446	19,352	201,500	182,148	9.6
Economic Development	-	-	-	-	0
Motor Fuel Tax	19,817	63,048	2,112,000	2,048,952	2.99
Utility Tax	49,145	141,598	437,000	295,402	32.4
Travel and Tourism	22,935	41,901	256,000	214,099	16.37
Sales Tax	89,731	270,464	1,218,000	947,536	22.21
Lighthouse Pointe TIF	507	1,619	583,252	581,633	0.28
Foreign Fire Insurance	-	-	22,300	22,300	0
TIF	-	-	85,021	85,021	0
Overweight Truck	3,706	9,681	40,400	30,719	23.96
Capital Improvement	100,282	132,101	6,851,900	6,719,799	1.93
Stormwater Management	33,275	37,725	27,100	(10,625)	139.21
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	22,003	139,212	355,100	215,888	39.2
Technology Center	123,487	367,934	1,487,500	1,119,566	24.74
Airport	30,535	177,802	4,577,863	4,400,061	3.88
Railroad	534,934	1,060,409	4,713,083	3,652,674	22.5
Golf Course	28,656	54,114	363,200	309,086	14.9
Health Insurance	-	-	-	-	0
Administrative Services	107,807	323,462	1,293,931	970,469	25
Total Revenues	1,173,266	2,840,442	25,366,352	22,525,910	11.2

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 3 MONTHS ENDING MARCH 31 2019

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	3,500	28,000	24,500	12.5
Insurance	21,764	65,933	317,000	251,067	20.8
Illinois Municipal Retirement	11,288	41,258	190,000	148,742	21.71
Social Security	12,882	43,520	186,000	142,480	23.4
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	26,743	60,257	343,115	282,858	17.56
Sales Tax	9,917	29,750	3,019,000	2,989,250	0.99
Lighthouse Pointe TIF	388	1,688	371,955	370,267	0.45
Foreign Fire Insurance	-	-	40,000	40,000	0
TIF	114	12,234	222,500	210,266	5.5
Overweight Truck	1,000	3,000	91,200	88,200	3.29
Capital Improvement	59,046	99,191	8,380,890	8,281,699	1.18
Stormwater Management	-	-	14,500	14,500	0
Technology Park	-	-	-	-	0
Debt Service	10,505	31,514	-	(31,514)	0
Solid Waste	60,784	169,416	1,776,468	1,607,052	9.54
Technology Center	125,509	312,116	905,287	593,171	34.48
Airport	35,611	183,009	4,652,349	4,469,340	3.93
Railroad	95,972	1,056,456	4,698,015	3,641,559	22.49
Golf Course	8,787	26,639	141,709	115,070	18.8
Health Insurance	-	-	-	-	0
Administrative Services	92,175	301,077	1,282,930	981,853	23.47
Total Expenses	572,483	2,440,558	30,060,918	27,620,360	8.12
Revenue over Expenses	600,783	399,884	(4,694,566)	(5,094,450)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND

March 31, 2019 and 2018

	March 31, 2019	March 31, 2018
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	30,375,222	27,525,613
Less Accumulated Depreciation	(8,716,089)	(8,037,070)
Net Plant in Service	21,659,133	19,488,543
CURRENT ASSETS		
Cash & Investments	4,230,344	5,036,580
Customer Accounts Receivable	288,435	282,327
Other Accounts Receivable	81,594	82,822
Prepaid Expenses	13,847	11,420
Total Current Assets	4,614,219	5,413,149
RESTRICTED ASSETS	96,034	95,747
OTHER DEBITS		
Deferred Outflows of Resources	121,995	121,995
Total Other Debits	121,995	121,995
TOTAL ASSETS	26,491,382	25,119,434
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	19,779,643	19,327,729
Contribution in Aid of Construction (Net)	188,051	188,051
Total Equity	19,967,693	19,515,780
LIABILITIES		
Current Liabilities		
Accounts Payable	251,092	481,512
Accrued Liabilities	220,053	231,544
Total Current Liabilities	471,146	713,056
Non-Current Liabilities		
Other Non-Current Liabilities	6,052,543	4,890,598
Total Non-Current Liabilities	6,052,543	4,890,598
Total Liabilities	6,523,689	5,603,654
TOTAL LIABILITIES AND EQUITY	26,491,382	25,119,434

ROCHELLE MUNICIPAL UTILITIES

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

For the 3 Months Ending March 31, 2019 and 2018

	2019	2018	Variance	%
OPERATING REVENUES				
Residential Sales	222,737	229,792	(7,056)	96.9
Commercial Sales	143,302	161,121	(17,819)	88.9
Industrial Sales	203,985	204,799	(814)	99.6
Other Operating Revenues	31,281	34,210	(2,929)	91.4
Total Operating Revenues	601,305	629,923	(28,617)	95.5
OPERATING EXPENSES				
Source of Supply - Operations	83,792	110,409	(26,617)	75.9
Source of Supply - Maintenance	1,555	23,221	(21,666)	6.7
Water Treatment - Operations	71,995	29,921	42,075	240.6
Water Treatment - Maintenance	2,794	4,430	(1,637)	63.1
Distribution - Operations	88,413	37,888	50,525	233.4
Distribution - Maintenance	87,161	29,073	58,087	299.8
Customer Accounts	39,848	33,610	6,238	118.6
Administrative and General	67,431	69,822	(2,390)	96.6
Depreciation	161,577	128,868	32,709	125.4
Total Operating Expenses	604,566	467,243	137,323	129.4
Operating Income (Loss)	(3,260)	162,680	(165,940)	(2.0)
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	4,348	2,302	2,046	188.9
Investment Income	12,503	11,589	914	107.9
Merchandising, Jobbing & Contract Expense	(31)	(173)	142	(17.8)
Interest Expense	(22,536)	(33,457)	10,922	(67.4)
Total Non-Operating Revenue (Expense)	(5,715)	(19,739)	14,024	(29.0)
Net Income Before Amortizations	(8,975)	142,941	(151,916)	(6.3)
Net Income	(8,975)	142,941	(151,916)	(6.3)
Operating Transfers In (Out)	(32,719)	(32,318)	401	(101.2)
Increase (Decrease) in Retained Earnings	(41,694)	110,623	(152,317)	(37.7)
RETAINED EARNINGS - Beginning of Period	19,822,512	19,218,380	604,132	103.1
RETAINED EARNINGS - END OF PERIOD	19,780,818	19,329,003	451,815	102.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

March 31, 2019 and 2018

	March 31, 2019	March 31, 2018
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	42,666,081	41,490,751
Less. Accumulated Depreciation	(24,485,830)	(23,435,942)
Net Plant in Service	18,180,251	18,054,809
CURRENT ASSETS		
Cash & Investments	3,843,523	3,168,495
Customer Accounts Receivable	587,253	659,458
Other Accounts Receivable	109,585	109,718
Prepaid Expenses	30,524	25,652
Total Current Assets	4,570,885	3,963,323
RESTRICTED FUNDS	412,448	388,915
NON-CURRENT ASSETS		
Deferred Outflows of Resources	324,250	324,250
Total Non-Current Assets	324,250	324,250
TOTAL ASSETS	23,487,834	22,731,297
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,484,361	14,663,183
Contribution in Aid of Construction (Net)	6,980,360	6,980,360
Total Equity	22,464,721	21,643,543
LIABILITIES		
Current Liabilities:		
Accounts Payable	150,129	181,175
Accrued Liabilities	591,326	593,489
Total Current Liabilities	741,456	774,664
Non-Current Liabilities:		
Bonds Payable	281,657	313,090
Total Non-Current Liabilities	281,657	313,090
Total Liabilities	1,023,113	1,087,754
TOTAL LIABILITIES AND EQUITY	23,487,834	22,731,297

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 3 Months Ending March 31, 2019 and 2018

	2019	2018	Variance	%
OPERATING REVENUES				
Residential Sales	283,520	289,673	(6,153)	97.9
Commercial Sales	325,946	258,161	67,785	126.3
Industrial Sales	250,808	260,433	(9,625)	96.3
Other Operating Revenues	88,638	32,833	55,805	270.0
Total Operating Revenues	948,912	841,100	107,812	112.8
OPERATING EXPENSES				
Collection - Operations	32,458	23,187	9,271	140.0
Collection - Maintenance	(290)	30,504	(30,793)	(1.0)
Pumping - Operations		786	(786)	.0
Pumping - Maintenance	2,794	3,281	(488)	85.1
Treatment and Disposal - Operations	261,072	263,062	(1,990)	99.2
Treatment and Disposal - Maintenance	58,055	54,442	3,613	106.6
Customer Accounts	44,289	36,017	8,272	123.0
Administrative and General	59,343	65,344	(6,001)	90.8
Depreciation	266,885	266,299	586	100.2
Total Operating Expenses	724,606	742,922	(18,316)	97.5
Operating Income (Loss)	224,306	98,178	126,128	228.5
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	10,812	7,987	2,826	135.4
Non Utility Income	326,287	1,052	325,235	31,022.6
Merchandising, Jobbing & Contract Income	1,368	1,296	73	105.6
Merchandising, Jobbing & Contract Expense		(352)	352	.0
Interest Expense	(1,831)	(2,162)	331	(84.7)
Total Non-Operating Revenue (Expense)	336,636	7,820	328,816	4,304.7
Net Income Before Amortizations	560,942	105,998	454,944	529.2
Net Income	560,942	105,998	454,944	529.2
Operating Transfers In (Out)	(44,602)	(37,500)	(7,103)	(118.9)
Increase (Decrease) in Retained Earnings	516,340	68,498	447,842	753.8
RETAINED EARNINGS - Beginning of Period	14,969,738	14,596,284	373,453	102.6
RETAINED EARNINGS - END OF PERIOD	15,486,077	14,664,782	821,295	105.6

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND

March 31, 2019 and 2018

	March 31, 2019	March 31, 2018
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	92,078,134	90,181,842
Less: Accumulated Depreciation	(50,300,573)	(47,410,963)
Net Plant in Service	41,777,561	42,770,879
CURRENT ASSETS		
Cash & Investments	7,824,104	6,448,689
Customer Accounts Receivable	4,676,401	4,670,796
Inventory	1,171,115	1,416,601
Prepaid Expenses	121,638	108,146
Total Current Assets	13,793,258	12,644,232
RESTRICTED ASSETS	8,784,067	7,495,805
NON-CURRENT ASSETS		
Unamortized Loss	1,257,487	1,456,802
Deferred Outflows of Resources	956,698	956,698
Other Deferred Debits	178,796	197,292
Interdepartmental Loan Receivable	409,044	446,086
Total Non-Current Assets	2,802,026	3,056,879
TOTAL ASSETS	67,156,911	65,967,795
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	48,503,864	46,297,105
Total Equity	48,503,864	46,297,105
LIABILITIES		
Current Liabilities		
Accounts Payable	2,159,024	2,494,543
Accrued Liabilities	1,769,362	1,761,667
Total Current Liabilities	3,928,386	4,256,209
Non-Current Liabilities		
Bonds Payable	14,700,031	15,389,650
Other Non-Current Liabilities	24,630	24,630
Total Non-Current Liabilities	14,724,661	15,414,480
Total Liabilities	18,653,047	19,670,690
TOTAL LIABILITIES AND EQUITY	67,156,911	65,967,795

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 3 Months Ending March 31, 2019 and 2018

	2019	2018	Variance	%
OPERATING REVENUES				
Residential	1,427,914	1,560,832	(132,918)	91.5
Small General Service	1,292,985	1,404,811	(111,826)	92.0
Large General Service	5,765,885	5,953,534	(187,649)	96.9
Public Street Lighting	37,558	40,074	(2,516)	93.7
Interdepartmental	160,031	152,192	7,839	105.2
Forfeited Discounts	46,420	100,565	(54,145)	46.2
Other Operating Revenues	649,035	688,427	(39,393)	94.3
Total Operating Revenues	9,379,827	9,900,435	(520,608)	94.7
OPERATING EXPENSES				
Purchased Power	5,437,073	5,718,941	(281,869)	95.1
Generation - Operation	109,952	99,006	10,945	111.1
Generation - Maintenance	223,679	185,589	38,091	120.5
Transmission - Operation	270,629	358,232	(87,603)	75.6
Distribution - Operation	447,353	462,546	(15,193)	96.7
Distribution - Maintenance	213,150	151,171	61,979	141.0
Depreciation	745,350	682,657	62,693	109.2
Taxes Other Than Income Taxes	37,979	36,798	1,181	103.2
Customer Accounts	110,166	82,260	27,906	133.9
Administrative & General	622,491	598,544	23,946	104.0
Total Operating Expenses	8,217,822	8,375,745	(157,923)	98.1
Operating Income (Loss)	1,162,005	1,524,690	(362,685)	76.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	62,224	34,342	27,882	181.2
Merchandising, Jobbing & Contract Expense	(8,250)	(1,881)	(6,369)	(438.7)
Amortization Expense	12,697	16,396	(3,699)	77.4
Interest Expense	(147,493)	(152,079)	4,585	(97.0)
Non-Operating Revenue (Expense)		936	(936)	.0
Total Non-Operating Revenue (Expense)	(80,822)	(102,285)	21,463	(79.0)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,081,182	1,422,405	(341,223)	76.0
Operating Transfers In (Out)	(491,657)	(494,257)	2,599	(99.5)
Increase (Decrease) in Retained Earnings	589,525	928,148	(338,623)	63.5
RETAINED EARNINGS - Beginning of Period	47,914,339	45,389,842	2,544,497	105.6
RETAINED EARNINGS - END OF PERIOD	48,503,864	46,297,990	2,205,874	104.8