

CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 6 MONTHS ENDING JUNE 30 2019

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	889,156	889,156	1,939,466	1,050,310	45.85
Licenses and Permits	65,697	312,149	508,100	195,951	61.43
Intergovernmental Revenue	288,722	2,060,432	3,786,123	1,725,691	54.42
Fines, Forfeitures & Penalties	-	33,760	100,000	66,240	33.76
Public Charges for Services	65,388	460,706	1,442,976	982,270	31.93
Other Fees	15,538	114,424	87,000	(27,424)	131.52
Miscellaneous Revenues	10,369	65,513	102,000	36,487	64.23
Other Financing Sources	252,264	1,513,584	3,027,169	1,513,585	50
Total Revenues	1,587,136	5,449,723	10,992,834	5,543,111	49.58
OPERATING EXPENSES					
Mayor and City Council	2,965	14,633	40,150	25,517	36.45
City Manager	2,251	15,699	29,900	14,201	52.5
City Attorney	8,767	63,135	110,000	46,865	57.4
City Clerk	8,130	45,333	106,386	61,053	42.61
Police Department	532,638	1,603,187	3,445,813	1,842,626	46.53
Fire Department	368,481	1,061,041	2,803,386	1,742,345	37.85
Community Development	40,982	225,152	539,159	314,007	41.76
Engineering	40,159	192,617	369,041	176,424	52.19
Street Division	141,310	773,055	1,742,013	968,958	44.38
Cemetery Division	16,788	69,184	148,269	79,085	46.66
Municipal Building	218,250	751,914	1,622,739	870,825	46.34
Economic Development	1,710	6,642	35,440	28,798	18.74
Total Expenses	1,382,432	4,821,591	10,992,296	6,170,705	43.86
Revenue over Expenses	204,704	628,132	538	(627,594)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	386,028.81	386,028.83	871,019.00	(484,990.17)	44.3
01-11-31110	231,527.92	231,527.93	503,363.00	(271,835.07)	46.0
01-11-31120	181,723.76	181,723.76	395,084.00	(213,360.24)	46.0
01-11-31500	89,875.11	89,875.11	170,000.00	(80,124.89)	52.9
TOTAL TAXES	889,155.60	889,155.63	1,939,466.00	(1,050,310.37)	45.9
<u>LICENSES & PERMITS</u>					
01-11-32100	31,775.00	35,475.00	28,600.00	6,875.00	124.0
01-11-32500	.00	62,163.38	375,000.00	(312,836.62)	16.6
01-11-32510	27,556.27	166,168.48	.00	166,168.48	.0
01-11-32600	.00	20.00	2,000.00	(1,980.00)	1.0
01-11-33100	6,366.01	48,321.99	100,000.00	(51,678.01)	48.3
01-11-33500	.00	.00	2,500.00	(2,500.00)	.0
TOTAL LICENSES & PERMITS	65,697.28	312,148.85	508,100.00	(195,951.15)	61.4
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	60,041.79	577,269.69	908,285.00	(331,015.31)	63.6
01-11-34200	.00	155,745.94	215,000.00	(59,254.06)	72.4
01-11-34300	14,349.59	77,392.10	145,000.00	(67,607.90)	53.4
01-11-34400	188,045.14	1,064,634.73	2,200,000.00	(1,135,365.27)	48.4
01-11-34450	26,285.73	158,551.01	263,285.00	(104,733.99)	60.2
01-11-34762	.00	26,838.22	54,553.00	(27,714.78)	49.2
TOTAL INTERGOVERNMENTAL REVENUES	288,722.25	2,060,431.69	3,786,123.00	(1,725,691.31)	54.4
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	.00	33,759.93	100,000.00	(66,240.07)	33.8
TOTAL FINES, FORFEITURES & PENALTIES	.00	33,759.93	100,000.00	(66,240.07)	33.8
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	38,054.95	211,467.76	943,000.00	(731,532.24)	22.4
01-11-36700	.00	24,088.00	65,000.00	(40,912.00)	37.1
01-11-36800	7,647.32	44,992.96	89,976.00	(44,983.04)	50.0
01-11-36900	8,886.22	117,296.13	205,000.00	(87,703.87)	57.2
01-11-39960	10,800.00	62,860.75	140,000.00	(77,139.25)	44.9
TOTAL PUBLIC CHARGES FOR SERVICES	65,388.49	460,705.60	1,442,976.00	(982,270.40)	31.9
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,675.00	13,775.00	20,000.00	(6,225.00)	68.9
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37901 REIMBURSED DEVELOPER FEES	13,863.35	97,648.83	65,000.00	32,648.83	150.2
01-11-37910 BUILDING AND ZONING FEES	.00	3,000.00	1,500.00	1,500.00	200.0
TOTAL OTHER FEES	15,538.35	114,423.83	87,000.00	27,423.83	131.5
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	4,404.87	31,213.66	45,000.00	(13,786.34)	69.4
01-11-38700 LOT SALES	500.00	9,600.00	15,000.00	(5,400.00)	64.0
01-11-38800 CEMETERY RECEIPTS	500.00	1,100.00	2,000.00	(900.00)	55.0
01-11-38900 MISCELLANEOUS	4,964.60	23,599.10	40,000.00	(16,400.90)	59.0
TOTAL MISCELLANEOUS REVENUE	10,369.47	65,512.76	102,000.00	(36,487.24)	64.2
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	163,885.83	983,314.98	1,966,630.00	(983,315.02)	50.0
01-11-39920 TRANSFER FROM WATER	10,906.33	65,437.98	130,876.00	(65,438.02)	50.0
01-11-39930 TRANSF FROM WATER RECLAMATION	14,867.42	89,204.52	178,409.00	(89,204.48)	50.0
01-11-39945 RAILROAD FUND TRANSFER	9,156.00	54,936.00	109,872.00	(54,936.00)	50.0
01-11-39946 SALES TAX FUND TRANSFER	9,916.67	59,500.02	119,000.00	(59,499.98)	50.0
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	6,000.00	12,000.00	(6,000.00)	50.0
01-11-39950 SOLID WASTE TRANSFER	42,531.83	255,190.98	510,382.00	(255,191.02)	50.0
TOTAL OTHER FINANCING SOURCES	252,264.08	1,513,584.48	3,027,169.00	(1,513,584.52)	50.0
TOTAL FUND REVENUE	1,587,135.52	5,449,722.77	10,992,834.00	(5,543,111.23)	49.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	2,625.12	12,144.80	25,250.00	(13,105.20)	48.1
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	.00	562.80	3,500.00	(2,937.20)	16.1
01-12-56600-000 CONFERENCE EXPENSES	.00	180.00	5,000.00	(4,820.00)	3.6
01-12-65100-000 OFFICE SUPPLIES	340.00	884.96	900.00	(15.04)	98.3
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	860.30	1,000.00	(139.70)	86.0
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	(1,000.00)	.0
TOTAL MAYOR/CITY COUNCIL	2,965.12	14,632.86	40,150.00	(25,517.14)	36.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-42100-000 SALARIES (FULL-TIME)	4,507.20	19,545.29	39,900.00	(20,354.71)	49.0
01-13-42300-000 SALARY EXPENSE-OVERTIME	239.45	436.64	.00	436.64	.0
01-13-45100-000 HEALTH INSURANCE	1,941.52	11,649.12	19,296.00	(7,646.88)	60.4
01-13-45200-000 LIFE INSURANCE	.00	.00	40.00	(40.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	56.50	2,655.46	10,500.00	(7,844.54)	25.3
01-13-55100-000 POSTAGE	1,385.28	4,696.97	6,500.00	(1,803.03)	72.3
01-13-55300-000 PUBLISHING	.00	.00	1,000.00	(1,000.00)	.0
01-13-55400-000 PRINTING	.00	.00	500.00	(500.00)	.0
01-13-56100-000 DUES	.00	110.00	500.00	(390.00)	22.0
01-13-56200-000 TRAVEL EXPENSES	.00	.00	1,000.00	(1,000.00)	.0
01-13-56300-000 TRAINING	.00	.00	500.00	(500.00)	.0
01-13-56500-000 PUBLICATIONS	.00	114.00	150.00	(36.00)	76.0
01-13-56600-000 CONFERENCE	.00	564.55	8,500.00	(7,935.45)	6.6
01-13-65100-000 OFFICE SUPPLIES	.00	.00	3,000.00	(3,000.00)	.0
01-13-83000-000 EQUIPMENT	.00	744.98	1,000.00	(255.02)	74.5
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	.00	4,816.00	14,000.00	(9,184.00)	34.4
TOTAL CITY CLERK	8,129.95	45,333.01	106,386.00	(61,052.99)	42.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-45100-000 HEALTH INSURANCE	757.08	4,542.48	7,799.00	(3,256.52)	58.2
01-17-51100-000 MAINTENANCE (BUILDING)	.00	4,716.93	20,000.00	(15,283.07)	23.6
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	4,000.00	(4,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	159.99	1,036.79	3,000.00	(1,963.21)	34.6
01-17-53800-000 JANITORIAL SERVICES	2,300.00	14,375.00	30,000.00	(15,625.00)	47.9
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	70,572.00	141,144.00	(70,572.00)	50.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	3,356.75	6,922.12	25,000.00	(18,077.88)	27.7
01-17-55100-000 POSTAGE	.00	67.88	.00	67.88	.0
01-17-55200-000 TELEPHONE	4.02	237.51	1,500.00	(1,262.49)	15.8
01-17-57100-000 UTILITIES	3,875.92	29,488.14	85,000.00	(55,511.86)	34.7
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	81.32	243.48	500.00	(256.52)	48.7
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	100.75	200.00	(99.25)	50.4
01-17-59500-000 PROPERTY TAX	.00	.00	500.00	(500.00)	.0
01-17-61100-000 MAINTENANCE BUILDING	.00	50.17	1,000.00	(949.83)	5.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	238.79	500.00	(261.21)	47.8
01-17-65100-000 OFFICE SUPPLIES	780.16	3,084.52	5,000.00	(1,915.48)	61.7
01-17-65400-000 GENERAL SUPPLIES	75.35	997.10	4,500.00	(3,502.90)	22.2
01-17-82000-000 BUILDING	136,063.23	331,888.06	442,000.00	(110,111.94)	75.1
01-17-83000-000 EQUIPMENT	.00	2,465.50	37,000.00	(34,534.50)	6.7
01-17-91100-000 COMMUNITY RELATIONS	12,880.00	14,493.00	28,875.00	(14,382.00)	50.2
01-17-91400-000 SALES TAX REBATE	9,052.75	43,782.83	90,000.00	(46,217.17)	48.7
01-17-99910-000 TRANSFER AMBULANCE FUND	6,250.00	37,500.00	200,000.00	(162,500.00)	18.8
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	185,110.50	370,221.00	(185,110.50)	50.0
TOTAL MUNICIPAL BUILDING	218,250.32	751,913.55	1,622,739.00	(870,825.45)	46.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	7,905.50	56,800.60	110,000.00	(53,199.40)	51.6
01-18-53310-000	DEVELOPER LEGAL EXPENSE	861.00	6,334.50	.00	6,334.50	.0
	TOTAL CITY ATTORNEY	8,766.50	63,135.10	110,000.00	(46,864.90)	57.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	11.51	40.47	.00	40.47	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	(2,000.00)	.0
01-19-55200-000 TELEPHONE	293.45	796.78	1,500.00	(703.22)	53.1
01-19-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-19-56100-000 DUES	499.50	1,129.00	4,500.00	(3,371.00)	25.1
01-19-56200-000 TRAVEL EXPENSES	287.86	497.42	1,000.00	(502.58)	49.7
01-19-56500-000 PUBLICATIONS	.00	.00	1,000.00	(1,000.00)	.0
01-19-56800-000 CONFERENCE EXPENSES	898.10	5,531.20	13,000.00	(7,468.80)	42.6
01-19-65100-000 OFFICE SUPPLIES	.00	163.06	500.00	(336.94)	32.6
01-19-91100-000 COMMUNITY RELATIONS	161.15	7,338.70	6,000.00	1,336.70	122.3
01-19-92900-000 MISCELLANEOUS CHARGES	99.00	204.04	200.00	4.04	102.0
TOTAL CITY MANAGER	2,250.57	15,898.67	29,900.00	(14,201.33)	52.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	240,362.46	890,713.19	1,909,175.00	(1,018,461.81)	46.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	215,778.02	924,263.81	1,940,457.00	(1,016,193.19)	47.6
01-21-42200-000 SALARIES - PART-TIME	9,872.12	42,456.94	25,000.00	17,456.94	169.8
01-21-42300-000 SALARIES - OVERTIME	22,793.95	79,470.61	160,000.00	(80,529.39)	49.7
01-21-42800-000 OIC - ON-CALL FTO	3,527.88	16,269.12	23,000.00	(6,730.88)	70.7
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	231,527.92	231,527.92	614,329.00	(382,801.08)	37.7
01-21-45100-000 HEALTH INSURANCE	33,255.63	187,382.71	313,238.00	(125,855.29)	59.8
01-21-45200-000 LIFE INSURANCE	299.26	1,052.22	1,800.00	(747.78)	58.5
01-21-47100-000 UNIFORM ALLOWANCE	964.48	8,808.00	20,000.00	(11,192.00)	44.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,961.79	17,414.57	40,000.00	(22,585.43)	43.5
01-21-51300-000 MAINTENANCE - VEHICLE	835.11	13,204.14	30,000.00	(16,795.86)	44.0
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	1,063.00	4,000.00	(2,937.00)	26.6
01-21-55100-000 POSTAGE	.00	.00	120.00	(120.00)	.0
01-21-55200-000 TELEPHONE	1,868.54	11,332.12	23,000.00	(11,667.88)	49.3
01-21-55300-000 PUBLISHING	154.00	487.00	800.00	(313.00)	60.9
01-21-55400-000 PRINTING	1,020.00	2,852.15	3,500.00	(647.85)	81.5
01-21-58100-000 DUES	2,330.00	6,852.00	13,500.00	(6,648.00)	50.8
01-21-58200-000 TRAVEL EXPENSES	.00	1,542.64	3,000.00	(1,457.36)	51.4
01-21-56300-000 TRAINING	95.00	3,268.25	11,000.00	(7,731.75)	29.7
01-21-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-21-57100-000 UTILITIES	97.14	696.33	1,300.00	(603.67)	53.6
01-21-57800-000 ANIMAL CONTROL	.00	46.90	500.00	(453.10)	9.4
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	246.98	614.18	2,000.00	(1,385.82)	30.7
01-21-65100-000 OFFICE SUPPLIES	1,945.94	4,881.77	4,500.00	381.77	108.5
01-21-65200-000 OPERATING SUPPLIES	769.96	6,232.24	17,000.00	(10,767.76)	36.7
01-21-65500-000 AUTOMOBILE FUEL/OIL	.00	16,639.78	42,000.00	(25,360.22)	39.6
01-21-65800-000 PRISONER SUPPLIES	10.50	928.50	5,000.00	(4,071.50)	18.6
01-21-66200-000 K9 SUPPLIES	321.23	1,097.25	5,000.00	(3,902.75)	22.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	3,163.00	20,252.10	34,225.00	(13,972.90)	59.2
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	61,794.00	(61,794.00)	.0
01-21-91700-000 INVESTIGATIONS	.00	250.00	2,500.00	(2,250.00)	10.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	429.00	5,000.00	(4,571.00)	8.6
01-21-92400-000 DUI	.00	1,872.10	7,000.00	(5,127.90)	26.7
TOTAL POLICE DEPARTMENT	532,638.45	1,603,167.35	3,445,813.00	(1,842,625.65)	46.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	123,346.33	532,412.53	1,112,100.00	(579,687.47)	47.9
01-22-42200-000 SALARIES - PART-TIME	6,347.00	35,054.00	330,268.00	(295,214.00)	10.6
01-22-42300-000 SALARY EXPENSE - OVERTIME	30,646.68	118,081.61	212,000.00	(93,918.39)	55.7
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	181,723.76	181,723.76	482,180.00	(300,456.24)	37.7
01-22-45100-000 HEALTH INSURANCE	18,843.96	113,063.76	244,154.00	(131,090.24)	46.3
01-22-45200-000 LIFE INSURANCE	149.63	526.11	1,000.00	(473.89)	52.6
01-22-47100-000 UNIFORM ALLOWANCE	76.60	4,116.08	14,000.00	(9,883.94)	29.4
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	81.32	986.82	9,000.00	(8,013.18)	11.0
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	2,006.86	5,357.78	12,500.00	(7,142.22)	42.9
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	.00	12,152.61	23,745.00	(11,592.39)	51.2
01-22-53400-000 MEDICAL SERVICES	.00	289.00	7,800.00	(7,511.00)	3.7
01-22-54900-000 OTHER PROFESSIONAL SERVICES	.00	19,400.27	97,089.00	(77,688.73)	20.0
01-22-55100-000 POSTAGE	.00	.00	500.00	(500.00)	.0
01-22-55200-000 TELEPHONE	924.57	3,234.75	8,000.00	(4,765.25)	40.4
01-22-55400-000 PRINTING	.00	253.02	500.00	(246.98)	50.6
01-22-56100-000 DUES	500.00	825.00	1,900.00	(1,075.00)	43.4
01-22-56200-000 TRAVEL EXPENSES	.00	120.00	2,500.00	(2,380.00)	4.8
01-22-56300-000 TRAINING	190.00	1,540.15	13,000.00	(11,459.85)	11.9
01-22-56400-000 TUITION REIMBURSEMENT	.00	6,143.12	18,500.00	(12,356.88)	33.2
01-22-56500-000 PUBLICATIONS	.00	.00	150.00	(150.00)	.0
01-22-57100-000 UTILITIES	995.88	8,354.37	17,000.00	(10,645.63)	37.4
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	.00	1,267.35	4,000.00	(2,732.65)	31.7
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	238.18	1,012.00	5,000.00	(3,988.00)	20.2
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	609.42	957.03	5,000.00	(4,042.97)	19.1
01-22-65100-000 OFFICE SUPPLIES	270.00	888.76	2,500.00	(1,611.24)	35.6
01-22-65200-000 OPERATING SUPPLIES	798.22	8,114.50	22,000.00	(13,885.50)	36.9
01-22-65400-000 JANITORIAL SUPPLIES	46.35	709.58	3,000.00	(2,290.42)	23.7
01-22-65500-000 AUTOMOTIVE FUEL/OIL	685.82	5,589.93	36,000.00	(30,410.07)	15.5
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	867.05	55,000.00	(54,132.95)	1.6
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	62,000.00	(62,000.00)	.0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	1,000.00	(1,000.00)	.0
TOTAL FIRE DEPARTMENT	368,480.58	1,061,040.92	2,803,386.00	(1,742,345.08)	37.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	901,119.03	2,664,228.27	6,249,199.00	(3,584,970.73)	42.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	77,205.12	320,058.11	685,310.00	(365,251.89)	46.7
01-41-42200-000 SALARIES (PART-TIME)	2,320.00	2,480.00	10,000.00	(7,520.00)	24.8
01-41-42300-000 SALARY EXPENSE-OVERTIME	1,713.30	42,329.18	60,000.00	(17,670.82)	70.6
01-41-42800-000 SALARIES-PAGER PAY	1,523.75	8,991.50	19,500.00	(10,508.50)	46.1
01-41-45100-000 HEALTH INSURANCE	11,713.03	66,649.66	139,172.00	(72,522.34)	47.9
01-41-45200-000 LIFE INSURANCE	115.10	370.14	631.00	(260.86)	58.7
01-41-47100-000 UNIFORM ALLOWANCE	.00	2,237.05	4,000.00	(1,762.95)	55.9
01-41-47300-000 CLOTHING ACQUISITION	.00	727.83	2,500.00	(1,772.17)	29.1
01-41-51100-000 MAINTENANCE (BUILDING)	.00	1,198.51	2,500.00	(1,303.49)	47.9
01-41-51200-000 MAINTENANCE (EQUIPMENT)	956.85	7,620.12	15,000.00	(7,379.88)	50.8
01-41-51300-000 MAINT.SERVICE-VEHICLE	2,860.60	13,255.00	30,000.00	(16,745.00)	44.2
01-41-51400-000 MAINTENANCE STREET	2,039.80	5,073.80	30,000.00	(24,926.20)	16.9
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	13,628.75	3,000.00	10,628.75	454.2
01-41-52900-000 MAINTENANCE OTHER	391.25	391.25	20,000.00	(19,608.75)	2.0
01-41-53600-000 JANITORIAL SERVICES	234.20	1,405.55	2,000.00	(594.45)	70.3
01-41-54900-000 OTHER PROFESSIONAL SERVICES	4,108.23	8,614.48	30,000.00	(21,385.52)	28.7
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-41-55200-000 TELEPHONE	207.32	1,452.89	4,000.00	(2,547.11)	36.3
01-41-55300-000 PUBLISHING	.00	.00	300.00	(300.00)	.0
01-41-56200-000 TRAVEL EXPENSES	.00	72.92	2,000.00	(1,927.08)	3.7
01-41-56300-000 TRAINING	.00	425.00	4,000.00	(3,575.00)	10.6
01-41-57100-000 UTILITIES	728.18	5,000.77	13,500.00	(8,499.23)	37.0
01-41-57200-000 STREET LIGHTING	11,466.49	77,458.65	165,000.00	(87,541.35)	46.9
01-41-59400-000 LEASE OR RENTALS	.00	.00	3,000.00	(3,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	.00	451.49	5,000.00	(4,548.51)	9.0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	689.43	1,447.84	18,500.00	(17,052.16)	7.8
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	513.68	8,119.24	25,000.00	(16,880.76)	32.5
01-41-61400-000 SUPPLIES STREETS	1,546.04	26,483.99	60,000.00	(33,516.01)	44.1
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	73,406.13	110,000.00	(36,593.87)	66.7
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	.00	1,858.95	12,000.00	(10,141.05)	15.5
01-41-62900-000 SUPPLIES OTHER	120.83	12,926.04	15,000.00	(2,073.96)	86.2
01-41-65100-000 OFFICE SUPPLIES	196.03	848.80	2,000.00	(1,151.20)	42.4
01-41-65200-000 OPERATING SUPPLIES	37.42	3,314.09	8,000.00	(4,685.91)	41.4
01-41-65300-000 SMALL TOOLS	545.96	913.49	3,500.00	(2,586.51)	26.1
01-41-65400-000 JANITORIAL SUPPLIES	.00	312.08	1,000.00	(687.92)	31.2
01-41-65500-000 GASOLINE/OIL	4,723.28	27,106.39	55,000.00	(27,893.61)	49.3
01-41-66100-000 SAFETY SUPPLIES	(70.20)	232.22	3,500.00	(3,267.78)	6.6
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	12,772.00	48,000.00	(35,228.00)	26.6
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	95,000.00	(95,000.00)	.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	15,424.64	23,424.64	35,000.00	(11,575.36)	66.9
TOTAL STREET DIVISION	141,310.33	773,054.55	1,742,013.00	(968,958.45)	44.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	6,336.00	27,100.13	55,832.00	(28,731.87)	48.5
01-46-42300-000 SALARY EXPENSE-OVERTIME	178.20	5,610.53	.00	5,610.53	.0
01-46-42600-000 PAGER	221.25	1,282.50	.00	1,282.50	.0
01-46-45100-000 HEALTH INSURANCE	3,135.55	18,813.21	33,767.00	(14,953.79)	55.7
01-46-45200-000 LIFE INSURANCE	11.51	28.79	70.00	(41.21)	41.1
01-46-51100-000 MAINTENANCE (BUILDING)	.00	250.00	1,500.00	(1,250.00)	16.7
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	34.00	300.00	(266.00)	11.3
01-46-54900-000 OTHER PROFESSIONAL SERVICES	6,304.00	10,912.89	45,000.00	(34,087.11)	24.3
01-46-55200-000 TELEPHONE	127.47	765.19	1,600.00	(834.81)	47.8
01-46-57100-000 UTILITIES	153.50	970.87	3,000.00	(2,029.13)	32.4
01-46-81100-000 MAINTENANCE BUILDING	.00	.00	1,000.00	(1,000.00)	.0
01-46-81200-000 MAINTENANCE (EQUIPMENT)	.00	149.98	500.00	(350.02)	30.0
01-46-81300-000 SUPPLIES (VEHICLE)	24.39	24.39	500.00	(475.61)	4.9
01-46-81400-000 SUPPLIES ROAD	.00	52.35	.00	52.35	.0
01-46-81700-000 MAINT.SUPPLIES-GROUNDS	17.99	1,502.29	1,500.00	2.29	100.2
01-46-85200-000 OPERATING SUPPLIES	.00	113.56	700.00	(586.44)	16.2
01-46-85300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	.0
01-46-85400-000 JANITORIAL SUPPLIES	.00	79.84	100.00	(20.16)	79.8
01-46-85500-000 GASOLINE/OIL	186.66	1,136.13	1,800.00	(663.87)	63.1
01-46-92900-000 MISCELLANEOUS CHARGES	91.62	357.69	100.00	257.69	357.7
TOTAL CEMETERY	16,788.14	69,184.34	148,269.00	(79,084.66)	46.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	21,835.86	95,548.96	194,600.00	(99,051.04)	49.1
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	19,104.48	38,591.00	(19,486.52)	49.5
01-48-45200-000 LIFE INSURANCE	23.02	80.94	250.00	(169.06)	32.4
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,500.00	(1,500.00)	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	176.14	659.04	900.00	(240.96)	73.2
01-48-51300-000 MAINT SERVICE (VEHICLE)	.00	485.80	1,200.00	(714.20)	40.5
01-48-53200-000 ENGINEERING SERVICE	13,689.10	70,733.52	90,000.00	(19,266.48)	78.6
01-48-54900-000 OTHER PROFESSIONAL SERVICES	650.00	650.00	2,200.00	(1,550.00)	29.6
01-48-55200-000 TELEPHONE	143.84	1,046.97	3,200.00	(2,153.03)	32.7
01-48-55300-000 PUBLISHING	.00	.00	600.00	(600.00)	.0
01-48-56100-000 DUES	.00	129.00	1,500.00	(1,371.00)	8.6
01-48-56200-000 TRAVEL EXPENSES	.00	665.37	2,500.00	(1,834.63)	26.6
01-48-56300-000 TRAINING	.00	235.00	2,300.00	(2,065.00)	10.2
01-48-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-48-57100-000 UTILITIES	.00	(22.11)	3,500.00	(3,522.11)	(.6)
01-48-61200-000 SUPPLIES (EQUIPMENT)	247.00	1,530.12	2,200.00	(669.88)	69.6
01-48-65100-000 OFFICE SUPPLIES	.00	211.08	850.00	(638.92)	24.8
01-48-65300-000 SMALL TOOLS	.00	56.73	550.00	(493.27)	10.3
01-48-65400-000 JANITORIAL SUPPLIES	.00	.00	450.00	(450.00)	.0
01-48-65500-000 GASOLINE & OIL	210.08	1,046.88	2,700.00	(1,653.14)	38.8
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	(100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	455.00	2,900.00	(2,445.00)	15.7
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	40,159.12	192,616.76	369,041.00	(176,424.24)	52.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	198,257.59	1,034,855.65	2,259,323.00	(1,224,467.35)	45.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	32,012.85	141,249.88	285,765.00	(144,515.12)	49.4
01-44-45100-000 HEALTH INSURANCE	4,432.30	24,361.02	54,190.00	(29,828.98)	45.0
01-44-45200-000 LIFE INSURANCE	48.04	161.88	351.00	(189.12)	46.1
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	531.55	1,000.00	(468.45)	53.2
01-44-52900-000 NUISANCE ABATEMENT	150.00	197.00	6,000.00	(5,803.00)	3.3
01-44-53400-000 MEDICAL SERVICES	.00	173.00	.00	173.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	1,355.40	10,716.80	50,000.00	(39,283.20)	21.4
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	.00	14,186.50	54,553.00	(40,366.50)	26.0
01-44-54920-000 OTHER PROF SVCS - REBRANDING	.00	12,607.54	40,000.00	(27,392.46)	31.5
01-44-55200-000 TELEPHONE	62.44	591.52	1,600.00	(1,008.48)	37.0
01-44-55300-000 PUBLISHING	1,283.73	6,289.83	2,500.00	3,789.83	251.6
01-44-55400-000 PRINTING	272.44	1,111.08	700.00	411.08	158.7
01-44-56100-000 DUES	.00	892.00	1,700.00	(808.00)	52.5
01-44-56200-000 TRAVEL EXPENSES	785.78	5,172.84	9,000.00	(3,827.16)	57.5
01-44-56300-000 TRAINING	204.00	304.00	3,000.00	(2,696.00)	10.1
01-44-56500-000 PUBLICATIONS	.00	.00	400.00	(400.00)	.0
01-44-56600-000 CONFERENCE EXPENSES	160.00	2,613.00	5,000.00	(2,387.00)	52.3
01-44-57100-000 UTILITIES	.00	.00	2,200.00	(2,200.00)	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-44-65100-000 OFFICE SUPPLIES	118.74	1,242.71	2,000.00	(757.29)	62.1
01-44-65200-000 OPERATING SUPPLIES	.00	15.70	1,000.00	(984.30)	1.6
01-44-65500-000 AUTOMOTIVE FUEL/OIL	98.63	419.47	1,200.00	(780.53)	35.0
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	.00	570.14	9,000.00	(8,429.86)	6.3
TOTAL COMMUNITY DEVELOPMENT	40,982.35	225,152.18	539,159.00	(314,006.82)	41.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-45200-000 LIFE INSURANCE	.00	.00	140.00	(140.00)	.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	525.00	3,000.00	(2,475.00)	17.5
01-61-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-61-55200-000 TELEPHONE	55.17	662.86	1,500.00	(837.14)	44.2
01-61-56100-000 DUES	.00	889.00	2,000.00	(1,311.00)	34.5
01-61-56200-000 TRAVEL EXPENSES	.00	1,696.79	2,500.00	(803.21)	67.9
01-61-56300-000 TRAINING	.00	95.00	3,500.00	(3,405.00)	2.7
01-61-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-61-56600-000 CONFERENCE	.00	351.32	2,000.00	(1,648.68)	17.6
01-61-65100-000 OFFICE SUPPLIES	55.51	496.47	1,000.00	(503.53)	49.7
01-61-65200-000 OPERATING SUPPLIES	.00	99.00	100.00	(1.00)	99.0
01-61-83000-000 EQUIPMENT	949.99	949.99	1,000.00	(50.01)	95.0
01-61-91100-000 COMMUNITY RELATIONS	.00	426.80	2,500.00	(2,073.20)	17.1
01-61-92900-000 MISCELLANEOUS CHARGES	649.55	649.55	16,000.00	(15,350.45)	4.1
TOTAL ECONOMIC DEVELOPMENT	1,710.22	6,641.78	35,440.00	(28,798.22)	18.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOP	42,692.57	231,793.96	574,599.00	(342,805.04)	40.3
TOTAL FUND EXPENDITURES	<u>1,382,431.65</u>	<u>4,821,591.07</u>	<u>10,992,296.00</u>	<u>(6,170,704.93)</u>	<u>43.9</u>
NET REVENUE OVER EXPENDITURES	<u>204,703.87</u>	<u>628,131.70</u>	<u>538.00</u>	<u>627,593.70</u>	<u>11675</u>

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 6 MONTHS ENDING JUNE 30 2019

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	12,415	12,419	27,050	14,631	45.91
Insurance	161,724	161,724	351,600	189,876	46
Illinois Municipal Retirement	75,069	75,069	199,177	124,108	37.69
Social Security	75,153	75,169	163,375	88,206	46.01
Ambulance	6,461	38,760	201,500	162,740	19.24
Economic Development	-	-	-	-	0
Motor Fuel Tax	20,428	124,696	2,112,000	1,987,304	5.9
Utility Tax	42,436	280,633	437,000	156,367	64.22
Travel and Tourism	24,818	120,744	256,000	135,256	47.17
Sales Tax	94,361	550,864	1,218,000	667,136	45.23
Lighthouse Pointe TIF	341,308	343,997	583,252	239,255	58.98
Foreign Fire Insurance	-	142	22,300	22,158	0.64
TIF	26,741	26,741	85,021	58,280	31.45
Overweight Truck	4,889	24,362	40,400	16,038	60.3
Capital Improvement	26,844	578,757	6,851,900	6,273,143	8.45
Stormwater Management	262	38,424	27,100	(11,324)	141.78
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	31,421	309,464	355,100	45,636	87.15
Technology Center	124,220	741,497	1,487,500	746,003	49.85
Airport	80,152	266,596	4,577,863	4,311,267	5.82
Railroad	1,617	5,665	4,713,083	4,707,418	0.12
Golf Course	37,980	168,484	383,200	194,716	46.39
Health Insurance	-	-	-	-	0
Administrative Services	107,828	646,945	1,293,931	646,987	50
Total Revenues	1,296,124	4,591,149	25,366,352	20,775,203	18.1

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 6 MONTHS ENDING JUNE 30 2019

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	18,150	28,000	9,850	64.82
Insurance	8,650	144,335	317,000	172,665	45.53
Illinois Municipal Retirement	19,470	86,729	190,000	103,271	45.65
Social Security	20,776	91,941	186,000	94,059	49.43
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	27,071	132,038	343,115	211,077	38.48
Sales Tax	9,917	124,854	3,019,000	2,894,146	4.14
Lighthouse Pointe TIF	550	41,282	371,955	330,673	11.1
Foreign Fire Insurance	-	28,861	40,000	11,139	72.15
TIF	300	15,944	222,500	206,556	7.17
Overweight Truck	1,000	6,800	91,200	84,400	7.46
Capital Improvement	592,461	1,225,447	8,380,890	7,155,443	14.62
Stormwater Management	1,583	4,083	14,500	10,417	28.16
Technology Park	-	-	-	-	0
Debt Service	10,505	63,027	-	(63,027)	0
Solid Waste	101,776	413,798	1,776,468	1,362,670	23.29
Technology Center	67,307	615,016	905,287	290,271	67.94
Airport	68,371	341,453	4,652,349	4,310,896	7.34
Railroad	70,018	1,801,663	4,808,199	3,006,536	37.47
Golf Course	12,954	63,875	141,709	77,834	45.07
Health Insurance	-	-	-	-	0
Administrative Services	146,766	629,592	1,282,930	653,338	49.07
Total Expenses	1,159,475	5,848,889	30,171,102	24,322,213	19.39
Revenue over Expenses	136,650	(1,257,740)	(4,804,750)	(3,547,010)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND

June 30, 2019 and 2018

	June 30, 2019	June 30, 2018
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	30,647,537	28,626,143
Less: Accumulated Depreciation	(8,877,666)	(8,165,938)
Net Plant in Service	21,769,870	20,460,205
CURRENT ASSETS		
Cash & Investments	3,978,160	5,116,746
Customer Accounts Receivable	445,938	311,241
Other Accounts Receivable	81,594	82,822
Prepaid Expenses	8,314	7,613
Total Current Assets	4,514,006	5,518,422
RESTRICTED ASSETS	96,106	95,818
OTHER DEBITS		
Deferred Outflows of Resources	48,279	121,995
Total Other Debits	48,279	121,995
TOTAL ASSETS	26,428,262	26,196,440
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	19,770,751	19,474,661
Contribution in Aid of Construction (Net)	310,743	188,051
Total Equity	20,081,494	19,662,712
LIABILITIES		
Current Liabilities:		
Accounts Payable	138,403	340,838
Accrued Liabilities	55,041	231,544
Total Current Liabilities	193,444	572,382
Non-Current Liabilities:		
Other Non-Current Liabilities	6,153,324	5,961,347
Total Non-Current Liabilities	6,153,324	5,961,347
Total Liabilities	6,346,768	6,533,729
TOTAL LIABILITIES AND EQUITY	26,428,262	26,196,440

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 6 Months Ending June 30, 2019 and 2018

	2019	2018	Variance	%
OPERATING REVENUES				
Residential Sales	461,314	467,219	(5,905)	98.7
Commercial Sales	340,680	348,790	(8,110)	97.7
Industrial Sales	437,017	436,349	668	100.2
Other Operating Revenues	61,163	64,285	(3,122)	95.1
Total Operating Revenues	1,300,174	1,316,643	(16,470)	98.8
OPERATING EXPENSES				
Source of Supply - Operations	158,835	211,366	(52,531)	75.2
Source of Supply - Maintenance	2,568	33,806	(31,238)	7.6
Water Treatment - Operations	116,521	58,256	58,265	200.0
Water Treatment - Maintenance	4,269	13,849	(9,580)	30.8
Distribution - Operations	204,603	98,229	106,374	208.3
Distribution - Maintenance	161,053	84,850	76,203	189.8
Customer Accounts	79,651	72,962	6,690	109.2
Administrative and General	137,780	142,678	(4,898)	96.6
Depreciation	323,155	257,736	65,419	125.4
Total Operating Expenses	1,188,436	973,732	214,704	122.1
Operating Income (Loss)	111,738	342,912	(231,174)	32.6
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	4,348	2,352	1,996	184.9
Investment Income	23,992	22,844	1,148	105.0
Merchandising, Jobbing & Contract Expense	(832)	(494)	(338)	(168.4)
Interest Expense	(45,061)	(33,458)	(11,603)	(134.7)
Total Non-Operating Revenue (Expense)	(17,552)	(8,756)	(8,796)	(200.5)
Net Income Before Amortizations	94,186	334,156	(239,970)	28.2
Net Income	94,186	334,156	(239,970)	28.2
Operating Transfers In (Out)	(65,438)	(64,636)	(802)	(101.2)
Increase (Decrease) in Retained Earnings	28,748	269,520	(240,772)	10.7
RETAINED EARNINGS - Beginning of Period	19,743,179	19,218,380	524,798	102.7
RETAINED EARNINGS - END OF PERIOD	19,771,928	19,487,900	284,028	101.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

June 30, 2019 and 2018

	June 30, 2019	June 30, 2018
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	42,897,945	41,754,126
Less: Accumulated Depreciation	(24,752,715)	(23,702,728)
Net Plant in Service	18,145,229	18,051,398
CURRENT ASSETS		
Cash & Investments	3,886,470	3,331,280
Customer Accounts Receivable	780,364	643,771
Other Accounts Receivable	110,149	110,277
Inventory		1,612
Prepaid Expenses	18,674	17,101
Total Current Assets	4,795,656	4,104,042
RESTRICTED FUNDS	413,018	389,373
NON-CURRENT ASSETS		
Deferred Outflows of Resources	126,557	324,250
Total Non-Current Assets	126,557	324,250
TOTAL ASSETS	23,480,461	22,869,063
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,474,237	14,789,314
Contribution in Aid of Construction (Net)	7,309,398	6,980,360
Total Equity	22,783,635	21,769,674
LIABILITIES		
Current Liabilities:		
Accounts Payable	155,233	192,811
Accrued Liabilities	148,793	593,489
Total Current Liabilities	304,026	786,300
Non-Current Liabilities:		
Bonds Payable	281,657	313,090
Other Non-Current Liabilities	111,142	
Total Non-Current Liabilities	392,799	313,090
Total Liabilities	696,825	1,099,390
TOTAL LIABILITIES AND EQUITY	23,480,461	22,869,063

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 6 Months Ending June 30, 2019 and 2018

	2019	2018	Variance	%
OPERATING REVENUES				
Residential Sales	578,513	588,874	(10,361)	98.2
Commercial Sales	640,004	538,337	101,667	118.9
Industrial Sales	596,273	527,276	68,996	113.1
Other Operating Revenues	114,957	57,960	56,996	198.3
Total Operating Revenues	1,929,747	1,712,448	217,299	112.7
OPERATING EXPENSES				
Collection - Operations	62,503	43,206	19,297	144.7
Collection - Maintenance	6,906	28,141	(21,235)	24.5
Pumping - Operations		3,424	(3,424)	0
Pumping - Maintenance	4,497	5,697	(1,200)	78.9
Treatment and Disposal - Operations	568,832	537,913	30,920	105.8
Treatment and Disposal - Maintenance	100,386	101,501	(1,115)	98.9
Customer Accounts	88,516	71,854	16,661	123.2
Administrative and General	138,445	143,239	(4,793)	96.7
Depreciation	533,771	533,085	686	100.1
Total Operating Expenses	1,503,856	1,468,058	35,797	102.4
Operating Income (Loss)	425,891	244,389	181,502	174.3
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	22,811	16,360	6,451	139.4
Non Utility Income	133,310	11,392	121,918	1,170.2
Merchandising, Jobbing & Contract Income	2,349	3,177	(828)	73.9
Merchandising, Jobbing & Contract Expense		(368)	368	0
Interest Expense	(3,642)	(4,311)	669	(84.5)
Total Non-Operating Revenue (Expense)	154,827	26,250	128,577	589.8
Net Income Before Amortizations	580,718	270,639	310,079	214.6
Net Income	580,718	270,639	310,079	214.6
Operating Transfers In (Out)	(89,205)	(75,000)	(14,205)	(118.9)
Increase (Decrease) in Retained Earnings	491,513	195,640	295,874	251.2
RETAINED EARNINGS - Beginning of Period	14,988,401	14,596,284	392,117	102.7
RETAINED EARNINGS - END OF PERIOD	15,479,915	14,791,924	687,991	104.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND June 30, 2019 and 2018

	June 30, 2019	June 30, 2018
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	92,416,641	90,690,270
Less: Accumulated Depreciation	(50,993,962)	(48,218,076)
Net Plant in Service	41,422,679	42,472,194
CURRENT ASSETS		
Cash & Investments	8,051,375	6,167,657
Customer Accounts Receivable	4,931,946	4,761,855
Inventory	1,149,217	1,304,144
Prepaid Expenses	100,390	91,840
Total Current Assets	14,232,928	12,325,496
RESTRICTED ASSETS	8,567,526	7,721,996
NON-CURRENT ASSETS		
Unamortized Loss	1,249,559	1,398,572
Deferred Outflows of Resources	370,321	956,698
Other Deferred Debits	175,097	197,292
Interdepartmental Loan Receivable	409,044	433,739
Total Non-Current Assets	2,204,022	2,986,301
TOTAL ASSETS	66,427,154	65,505,988
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	48,296,249	46,653,375
Total Equity	48,296,249	46,653,375
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,198,729	2,218,921
Accrued Liabilities	456,764	1,761,667
Total Current Liabilities	2,655,493	3,980,588
Non-Current Liabilities:		
Bonds Payable	14,145,164	14,847,395
Other Non-Current Liabilities	1,330,247	24,630
Total Non-Current Liabilities	15,475,412	14,872,026
Total Liabilities	18,130,905	18,852,613
TOTAL LIABILITIES AND EQUITY	66,427,154	65,505,988

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 6 Months Ending June 30, 2019 and 2018

	2019	2018	Variance	%
OPERATING REVENUES				
Residential	2,763,085	3,023,163	(260,078)	91.4
Small General Service	2,524,611	2,695,297	(170,687)	93.7
Large General Service	11,520,578	11,844,004	(323,427)	97.3
Public Street Lighting	73,110	78,934	(3,824)	95.0
Interdepartmental	295,036	317,558	(22,522)	92.9
Forfeited Discounts	92,390	142,263	(49,873)	64.9
Other Operating Revenues	1,338,096	1,309,490	28,607	102.2
Total Operating Revenues	18,606,906	19,408,708	(801,802)	95.9
OPERATING EXPENSES				
Purchased Power	10,582,884	11,208,283	(625,398)	94.4
Generation - Operation	177,868	240,596	(62,727)	73.9
Generation - Maintenance	715,712	385,475	330,237	185.7
Transmission - Operation	539,394	714,997	(175,603)	75.4
Transmission - Maintenance	20,544		20,544	0
Distribution - Operation	893,317	976,326	(83,009)	91.5
Distribution - Maintenance	424,169	387,845	36,324	109.4
Depreciation	1,491,131	1,527,527	(36,395)	97.6
Taxes Other Than Income Taxes	85,887	76,774	9,114	111.9
Customer Accounts	214,164	177,303	36,861	120.8
Administrative & General	1,300,983	1,232,483	68,500	105.6
Total Operating Expenses	16,446,055	16,927,608	(481,554)	97.2
Operating Income (Loss)	2,160,851	2,481,100	(320,249)	87.1
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	128,210	74,780	53,430	171.5
Merchandising, Jobbing & Contract Expense	(39,178)	(12,571)	(26,607)	(311.7)
Amortization Expense	25,394	32,792	(7,398)	77.4
Interest Expense	(294,911)	(304,108)	9,196	(97.0)
Non-Operating Revenue (Expense)	(200)	936	(1,136)	(21.4)
Total Non-Operating Revenue (Expense)	(180,685)	(208,169)	27,484	(86.8)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,980,166	2,272,931	(292,765)	87.1
Operating Transfers In (Out)	(983,315)	(988,514)	5,199	(99.5)
Increase (Decrease) in Retained Earnings	996,851	1,284,418	(287,567)	77.6
RETAINED EARNINGS - Beginning of Period	47,299,398	45,369,842	1,929,556	104.3
RETAINED EARNINGS - END OF PERIOD	48,296,249	46,654,260	1,641,990	103.5