

CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 10 MONTHS ENDING OCTOBER 31 2019

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	301,057	1,873,822	1,939,466	65,644	96.62
Licenses and Permits	69,866	566,277	508,100	(58,177)	111.45
Intergovernmental Revenue	391,630	3,356,484	3,786,123	429,639	88.65
Fines, Forfeitures & Penalties	5,333	76,448	100,000	23,552	76.45
Public Charges for Services	78,014	712,716	1,442,976	730,260	49.39
Other Fees	3,139	112,871	87,000	(25,871)	129.74
Miscellaneous Revenues	11,644	367,654	102,000	(265,654)	360.44
Other Financing Sources	252,264	2,522,641	3,027,169	504,528	83.33
Total Revenues	1,112,947	9,588,911	10,992,834	1,403,923	87.23

OPERATING EXPENSES

Mayor and City Council	3,185	25,962	40,150	14,188	64.66
City Manager	3,269	22,124	29,900	7,776	73.99
City Attorney	9,544	107,293	110,000	2,707	97.54
City Clerk	5,956	77,784	106,386	28,602	73.12
Police Department	371,561	2,756,901	3,445,813	688,912	80.01
Fire Department	275,058	1,920,181	2,803,386	883,205	68.5
Community Development	38,018	366,770	539,159	172,389	68.03
Engineering	21,225	215,388	369,041	153,653	58.36
Street Division	133,015	1,602,622	1,742,013	139,391	92
Cemetery Division	14,499	122,661	148,269	25,608	82.73
Municipal Building	73,952	1,047,921	1,622,739	574,818	64.58
Economic Development	3,304	16,622	35,440	18,818	46.9
Total Expenses	952,586	8,282,229	10,992,296	2,710,067	75.35
Revenue over Expenses	160,361	1,306,683	538	(1,306,145)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	15,901.50	821,772.70	871,019.00	(49,246.30)	94.4
01-11-31110	156,655.79	481,336.50	503,363.00	(22,026.50)	95.6
01-11-31120	124,527.21	379,365.59	395,084.00	(15,718.41)	96.0
01-11-31500	3,972.43	191,346.72	170,000.00	21,346.72	112.6
TOTAL TAXES	301,056.93	1,873,821.51	1,939,466.00	(65,644.49)	96.6
<u>LICENSES & PERMITS</u>					
01-11-32100	500.00	39,150.00	28,600.00	10,550.00	136.9
01-11-32500	30,403.02	123,745.77	375,000.00	(251,254.23)	33.0
01-11-32510	34,721.88	287,351.85	.00	287,351.85	0
01-11-32600	.00	1,890.51	2,000.00	(109.49)	94.5
01-11-32900	120.00	190.00	.00	190.00	.0
01-11-33100	4,071.08	113,898.40	100,000.00	13,898.40	113.9
01-11-33500	50.00	50.00	2,500.00	(2,450.00)	2.0
TOTAL LICENSES & PERMITS	69,865.98	566,276.53	508,100.00	58,176.53	111.5
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	101,638.08	890,029.83	908,285.00	(18,255.17)	98.0
01-11-34200	66,507.96	229,074.35	215,000.00	14,074.35	106.6
01-11-34300	12,120.11	129,037.61	145,000.00	(15,962.39)	89.0
01-11-34400	165,249.18	1,811,564.14	2,200,000.00	(388,435.86)	82.3
01-11-34450	26,114.70	259,935.04	263,285.00	(3,349.96)	98.7
01-11-34762	.00	38,842.77	54,553.00	(17,710.23)	67.5
TOTAL INTERGOVERNMENTAL REVENUES	391,630.03	3,356,483.74	3,786,123.00	(429,639.26)	88.7
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	5,332.86	76,448.10	100,000.00	(23,551.90)	76.5
TOTAL FINES, FORFEITURES & PENALTIES	5,332.86	76,448.10	100,000.00	(23,551.90)	76.5
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	25,075.00	316,545.72	943,000.00	(626,454.28)	33.6
01-11-36700	14,504.00	51,577.00	65,000.00	(13,423.00)	79.4
01-11-36800	7,647.32	75,582.24	89,976.00	(14,393.76)	84.0
01-11-36900	22,912.57	165,824.80	205,000.00	(39,175.20)	80.9
01-11-39960	7,875.00	103,185.75	140,000.00	(36,814.25)	73.7
TOTAL PUBLIC CHARGES FOR SERVICES	78,013.89	712,715.51	1,442,976.00	(730,260.49)	49.4
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,400.00	25,825.00	20,000.00	5,825.00	129.1
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37901 REIMBURSED DEVELOPER FEES	1,238.50	82,796.36	65,000.00	17,796.36	127.4
01-11-37910 BUILDING AND ZONING FEES	500.00	4,250.00	1,500.00	2,750.00	283.3
TOTAL OTHER FEES	3,138.50	112,871.36	87,000.00	25,871.36	129.7
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	4,887.61	49,814.74	45,000.00	4,814.74	110.7
01-11-38700 LOT SALES	2,600.00	16,525.00	15,000.00	1,525.00	110.2
01-11-38800 CEMETERY RECEIPTS	300.00	2,600.00	2,000.00	600.00	130.0
01-11-38900 MISCELLANEOUS	3,856.84	49,740.94	40,000.00	9,740.94	124.4
01-11-38905 LOAN PROCEEDS	.00	248,973.00	.00	248,973.00	.0
TOTAL MISCELLANEOUS REVENUE	11,644.45	367,653.68	102,000.00	265,653.68	360.4
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	163,885.83	1,638,858.30	1,966,630.00	(327,771.70)	83.3
01-11-39920 TRANSFER FROM WATER	10,906.33	109,063.30	130,876.00	(21,812.70)	83.3
01-11-39930 TRANSF FROM WATER RECLAMATION	14,867.42	148,674.20	178,409.00	(29,734.80)	83.3
01-11-39945 RAILROAD FUND TRANSFER	9,156.00	91,560.00	109,872.00	(18,312.00)	83.3
01-11-39946 SALES TAX FUND TRANSFER	9,916.67	99,166.70	119,000.00	(19,833.30)	83.3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	10,000.00	12,000.00	(2,000.00)	83.3
01-11-39950 SOLID WASTE TRANSFER	42,531.83	425,318.30	510,382.00	(85,063.70)	83.3
TOTAL OTHER FINANCING SOURCES	252,264.08	2,522,640.80	3,027,169.00	(504,528.20)	83.3
TOTAL FUND REVENUE	1,112,946.72	9,588,911.23	10,992,834.00	(1,403,922.77)	87.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 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	19,818.24	25,250.00	(5,431.76)	78.5
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	(100.00)	0
01-12-55400-000 PRINTING	.00	72.80	200.00	(127.20)	36.4
01-12-56100-000 DUES	636.38	756.38	1,200.00	(443.62)	63.0
01-12-56200-000 TRAVEL EXPENSES	.00	562.80	3,500.00	(2,937.20)	16.1
01-12-56600-000 CONFERENCE EXPENSES	.00	685.25	5,000.00	(4,314.75)	13.7
01-12-65100-000 OFFICE SUPPLIES	107.97	1,303.17	900.00	403.17	144.8
01-12-83000-000 EQUIPMENT	.00	1,567.00	2,000.00	(433.00)	78.4
01-12-91100-000 COMMUNITY RELATIONS	498.60	1,196.15	1,000.00	196.15	119.6
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	(1,000.00)	0
TOTAL MAYOR/CITY COUNCIL	3,185.35	25,961.79	40,150.00	(14,188.21)	64.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 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	31,564.49	39,900.00	(8,335.51)	79.1
01-13-42300-000 SALARY EXPENSE-OVERTIME	.00	492.98	.00	492.98	.0
01-13-45100-000 HEALTH INSURANCE	1,786.20	18,793.92	19,296.00	(502.08)	97.4
01-13-45200-000 LIFE INSURANCE	.00	58.20	40.00	18.20	145.5
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	5,669.46	10,500.00	(4,830.54)	54.0
01-13-55100-000 POSTAGE	1,008.50	5,766.86	6,500.00	(733.14)	88.7
01-13-55300-000 PUBLISHING	.00	.00	1,000.00	(1,000.00)	.0
01-13-55400-000 PRINTING	.00	2,352.40	500.00	1,852.40	470.5
01-13-56100-000 DUES	90.90	590.90	500.00	90.90	118.2
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	928.38	8,500.00	(7,571.62)	10.9
01-13-65100-000 OFFICE SUPPLIES	65.72	127.72	3,000.00	(2,872.28)	4.3
01-13-83000-000 EQUIPMENT	.00	744.98	1,000.00	(255.02)	74.5
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	.00	10,580.00	14,000.00	(3,420.00)	75.6
TOTAL CITY CLERK	5,956.12	77,784.29	106,386.00	(28,601.71)	73.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-45100-000 HEALTH INSURANCE	696.51	7,328.52	7,799.00	(470.48)	94.0
01-17-51100-000 MAINTENANCE (BUILDING)	7,912.44	14,357.64	20,000.00	(5,642.36)	71.8
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	1,000.00	4,000.00	(3,000.00)	25.0
01-17-52900-000 MAINTENANCE (OTHER)	58.77	1,661.93	3,000.00	(1,338.07)	55.4
01-17-53600-000 JANITORIAL SERVICES	2,875.00	24,725.00	30,000.00	(5,275.00)	82.4
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	117,620.00	141,144.00	(23,524.00)	83.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	8,216.00	20,798.62	25,000.00	(4,201.38)	83.2
01-17-55100-000 POSTAGE	.00	247.55	.00	247.55	.0
01-17-55200-000 TELEPHONE	.00	245.93	1,500.00	(1,254.07)	16.4
01-17-57100-000 UTILITIES	4,662.03	52,642.71	85,000.00	(32,357.29)	61.9
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.66	365.46	500.00	(134.54)	73.1
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
01-17-61000-000 MAINTENANCE SUPPLIES	.00	9.15	.00	9.15	0
01-17-61100-000 MAINTENANCE BUILDING	360.40	477.09	1,000.00	(522.91)	47.7
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	238.79	500.00	(261.21)	47.8
01-17-65100-000 OFFICE SUPPLIES	67.37	3,914.34	5,000.00	(1,085.66)	78.3
01-17-65400-000 GENERAL SUPPLIES	198.65	1,998.87	4,500.00	(2,501.13)	44.4
01-17-82300-000 BUILDING	.00	354,201.06	442,000.00	(87,798.94)	80.1
01-17-83000-000 EQUIPMENT	.00	2,640.33	37,000.00	(34,359.67)	7.1
01-17-91100-000 COMMUNITY RELATIONS	.00	14,830.22	28,875.00	(14,044.78)	51.4
01-17-91400-000 SALES TAX REBATE	.00	57,499.08	90,000.00	(32,500.92)	63.9
01-17-99910-000 TRANSFER AMBULANCE FUND	6,250.00	62,500.00	200,000.00	(137,500.00)	31.3
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	308,517.50	370,221.00	(61,703.50)	83.3
TOTAL MUNICIPAL BUILDING	73,951.58	1,047,920.54	1,622,739.00	(574,818.46)	64.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2019

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	8,305.50	89,467.10	110,000.00	(20,532.90)	81.3
01-18-53310-000	DEVELOPER LEGAL EXPENSE	1,238.50	17,825.63	.00	17,825.63	.0
TOTAL CITY ATTORNEY		9,544.00	107,292.73	110,000.00	(2,707.27)	97.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	5.91	.31	.00	.31	0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	(2,000.00)	0
01-19-55200-000 TELEPHONE	29.15	850.64	1,500.00	(649.36)	56.7
01-19-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	0
01-19-56100-000 DUES	657.31	2,126.81	4,500.00	(2,373.19)	47.3
01-19-56200-000 TRAVEL EXPENSES	232.00	952.14	1,000.00	(47.86)	95.2
01-19-56500-000 PUBLICATIONS	.00	.00	1,000.00	(1,000.00)	0
01-19-56600-000 CONFERENCE EXPENSES	2,344.88	9,359.97	13,000.00	(3,640.03)	72.0
01-19-65100-000 OFFICE SUPPLIES	.00	229.31	500.00	(270.69)	45.9
01-19-91100-000 COMMUNITY RELATIONS	.00	8,400.43	6,000.00	2,400.43	140.0
01-19-92900-000 MISCELLANEOUS CHARGES	.00	204.04	200.00	4.04	102.0
TOTAL CITY MANAGER	3,269.25	22,123.65	29,900.00	(7,776.35)	74.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	95,906.30	1,281,083.00	1,909,175.00	(628,092.00)	67.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	143,609.22	1,473,694.95	1,940,457.00	(466,762.05)	76.0
01-21-42200-000 SALARIES - PART-TIME	6,520.42	61,976.10	25,000.00	36,976.10	247.9
01-21-42300-000 SALARIES - OVERTIME	20,167.81	137,556.06	160,000.00	(22,443.94)	86.0
01-21-42900-000 OIC - ON-CALL FTO	2,184.36	26,334.24	23,000.00	3,334.24	114.5
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	156,655.79	592,302.86	614,329.00	(22,026.14)	96.4
01-21-45100-000 HEALTH INSURANCE	28,380.30	268,165.55	313,238.00	(45,072.45)	85.6
01-21-45200-000 LIFE INSURANCE	153.65	1,515.35	1,800.00	(284.65)	84.2
01-21-47100-000 UNIFORM ALLOWANCE	167.01	10,338.11	20,000.00	(9,661.89)	51.7
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,961.16	28,250.22	40,000.00	(11,749.78)	70.6
01-21-51300-000 MAINTENANCE - VEHICLE	2,415.98	23,853.84	30,000.00	(6,146.16)	79.5
01-21-53400-000 MEDICAL SERVICES	.00	.00	1,000.00	(1,000.00)	.0
01-21-53700-000 DATA PROCESSING SERVICES	.00	15,520.15	30,000.00	(14,479.85)	51.7
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	1,292.50	4,000.00	(2,707.50)	32.3
01-21-55100-000 POSTAGE	.00	.00	120.00	(120.00)	.0
01-21-55200-000 TELEPHONE	1,966.76	18,817.63	23,000.00	(4,182.37)	81.8
01-21-55300-000 PUBLISHING	78.00	840.00	800.00	40.00	105.0
01-21-55400-000 PRINTING	383.60	4,888.80	3,500.00	1,388.80	139.7
01-21-56100-000 DUES	497.62	8,753.22	13,500.00	(4,746.78)	64.8
01-21-56200-000 TRAVEL EXPENSES	33.98	2,522.24	3,000.00	(477.76)	84.1
01-21-56300-000 TRAINING	.00	3,669.75	11,000.00	(7,330.25)	33.4
01-21-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-21-57100-000 UTILITIES	97.14	1,084.88	1,300.00	(215.12)	83.5
01-21-57900-000 ANIMAL CONTROL	.00	233.70	500.00	(266.30)	46.7
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	722.68	2,000.00	(1,277.32)	36.1
01-21-65100-000 OFFICE SUPPLIES	1,421.62	7,114.99	4,500.00	2,614.99	158.1
01-21-65200-000 OPERATING SUPPLIES	(212.81)	7,958.06	17,000.00	(9,041.94)	46.8
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,681.90	33,076.89	42,000.00	(8,923.11)	78.8
01-21-65800-000 PRISONER SUPPLIES	99.50	1,106.00	5,000.00	(3,894.00)	22.1
01-21-66200-000 K9 SUPPLIES	.00	1,662.01	5,000.00	(3,337.99)	33.2
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.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	297.50	1,097.50	2,500.00	(1,402.50)	43.9
01-21-91710-000 DRUG INVESTIGATIONS	.00	429.00	5,000.00	(4,571.00)	8.6
01-21-92400-000 DUI	.00	1,672.10	7,000.00	(5,127.90)	26.7
TOTAL POLICE DEPARTMENT	371,560.52	2,756,901.48	3,445,813.00	(688,911.52)	80.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	84,386.57	868,163.39	1,112,100.00	(243,936.61)	78.1
01-22-42200-000 SALARIES - PART-TIME	7,204.00	66,849.50	330,268.00	(263,418.50)	20.2
01-22-42300-000 SALARY EXPENSE - OVERTIME	23,457.06	207,687.30	212,000.00	(4,312.70)	98.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	124,527.21	466,461.86	482,180.00	(15,718.14)	96.7
01-22-45100-000 HEALTH INSURANCE	17,336.44	173,958.30	244,154.00	(70,195.70)	71.3
01-22-45200-000 LIFE INSURANCE	76.83	760.63	1,000.00	(239.37)	76.1
01-22-47100-000 UNIFORM ALLOWANCE	736.45	5,311.30	14,000.00	(8,688.70)	37.9
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	90.66	2,245.75	9,000.00	(6,754.25)	25.0
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	495.00	6,220.28	12,500.00	(6,279.72)	49.6
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	5,633.88	20,188.63	23,745.00	(3,556.37)	85.0
01-22-53400-000 MEDICAL SERVICES	.00	345.00	7,800.00	(7,455.00)	4.4
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,903.80	33,480.53	97,089.00	(63,608.47)	34.5
01-22-55100-000 POSTAGE	.00	70.75	500.00	(429.25)	14.2
01-22-55200-000 TELEPHONE	475.75	5,370.63	8,000.00	(2,629.37)	67.1
01-22-55400-000 PRINTING	151.00	523.02	500.00	23.02	104.6
01-22-56100-000 DUES	.00	1,617.00	1,900.00	(283.00)	85.1
01-22-56200-000 TRAVEL EXPENSES	9.89	169.89	2,500.00	(2,330.11)	6.8
01-22-56300-000 TRAINING	.00	3,241.56	13,000.00	(9,758.44)	24.9
01-22-56400-000 TUITION REIMBURSEMENT	.00	9,488.49	18,500.00	(9,011.51)	51.3
01-22-56500-000 PUBLICATIONS	.00	.00	150.00	(150.00)	.0
01-22-57100-000 UTILITIES	1,045.02	11,149.76	17,000.00	(5,850.24)	65.6
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	450.00	3,487.72	4,000.00	(512.28)	87.2
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	1,295.50	5,000.00	(3,704.50)	25.9
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	654.57	2,240.31	5,000.00	(2,759.69)	44.8
01-22-65100-000 OFFICE SUPPLIES	.00	1,140.76	2,500.00	(1,359.24)	45.6
01-22-65200-000 OPERATING SUPPLIES	261.55	12,806.30	22,000.00	(9,193.70)	58.2
01-22-65400-000 JANITORIAL SUPPLIES	37.35	1,087.32	3,000.00	(1,912.68)	36.2
01-22-65500-000 AUTOMOTIVE FUEL/OIL	.00	7,936.96	36,000.00	(28,063.04)	22.1
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	5,000.08	5,867.13	55,000.00	(49,132.87)	10.7
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	62,000.00	(62,000.00)	.0
01-22-91100-000 COMMUNITY RELATIONS	125.00	1,015.45	1,000.00	15.45	101.6
TOTAL FIRE DEPARTMENT	275,058.11	1,920,181.02	2,803,366.00	(883,204.98)	68.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	646,618.63	4,677,082.50	6,249,199.00	(1,572,116.50)	74.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	51,431.50	525,436.89	685,310.00	(159,873.11)	76.7
01-41-42200-000 SALARIES (PART-TIME)	.00	6,240.00	10,000.00	(3,760.00)	62.4
01-41-42300-000 SALARY EXPENSE-OVERTIME	1,386.78	46,788.79	60,000.00	(13,211.21)	78.0
01-41-42600-000 SALARIES-PAGER PAY	1,158.00	13,190.50	19,500.00	(6,309.50)	67.6
01-41-45100-000 HEALTH INSURANCE	10,851.60	104,737.52	139,172.00	(34,434.48)	75.3
01-41-45200-000 LIFE INSURANCE	59.10	550.54	631.00	(80.46)	87.3
01-41-47100-000 UNIFORM ALLOWANCE	.00	2,385.75	4,000.00	(1,614.25)	59.6
01-41-47300-000 CLOTHING ACQUISITION	337.52	1,718.21	2,500.00	(781.79)	68.7
01-41-51100-000 MAINTENANCE (BUILDING)	120.00	2,615.85	2,500.00	115.85	104.6
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	16,809.02	15,000.00	1,809.02	112.1
01-41-51300-000 MAINT SERVICE-VEHICLE	13,280.78	33,524.56	30,000.00	3,524.56	111.8
01-41-51400-000 MAINTENANCE STREET	6,762.30	25,429.98	30,000.00	(4,570.02)	84.8
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	13,626.75	3,000.00	10,626.75	454.2
01-41-52900-000 MAINTENANCE OTHER	.00	391.25	20,000.00	(19,608.75)	2.0
01-41-53600-000 JANITORIAL SERVICES	292.75	2,459.45	2,000.00	459.45	123.0
01-41-54900-000 OTHER PROFESSIONAL SERVICES	4,365.60	29,970.57	30,000.00	(29.43)	99.9
01-41-55100-000 POSTAGE	14.79	14.79	100.00	(85.21)	14.8
01-41-55200-000 TELEPHONE	214.43	2,301.97	4,000.00	(1,698.03)	57.6
01-41-55300-000 PUBLISHING	.00	.00	300.00	(300.00)	0
01-41-55200-000 TRAVEL EXPENSES	101.41	174.33	2,000.00	(1,825.67)	8.7
01-41-55300-000 TRAINING	410.00	1,185.00	4,000.00	(2,815.00)	29.6
01-41-57100-000 UTILITIES	740.54	7,774.39	13,500.00	(5,725.61)	57.6
01-41-57200-000 STREET LIGHTING	12,230.49	124,484.59	165,000.00	(40,515.41)	75.5
01-41-59400-000 LEASE OR RENTALS	.00	2,327.09	3,000.00	(672.91)	77.6
01-41-61100-000 MAINTENANCE BUILDING	.00	451.49	5,000.00	(4,548.51)	9.0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	5,956.00	11,801.70	18,500.00	(6,698.30)	63.8
01-41-61300-000 MAINT SUPPLIES-VEHICLE	3,465.00	14,048.82	25,000.00	(10,951.18)	56.2
01-41-61400-000 SUPPLIES STREETS	5,111.46	56,150.98	60,000.00	(3,849.02)	93.6
01-41-61600-000 SUPPLIES SNOW REMOVAL	7,989.87	81,396.00	110,000.00	(28,604.00)	74.0
01-41-61700-000 MAINT SUPPLIES-GROUNDS	39.59	2,207.92	12,000.00	(9,792.08)	18.4
01-41-62300-000 SUPPLIES OTHER	2,627.15	16,179.66	15,000.00	1,179.66	107.9
01-41-65100-000 OFFICE SUPPLIES	387.25	1,403.68	2,000.00	(596.32)	70.2
01-41-65200-000 OPERATING SUPPLIES	176.79	4,247.50	8,000.00	(3,752.50)	53.1
01-41-65300-000 SMALL TOOLS	.00	1,165.34	3,500.00	(2,334.66)	33.3
01-41-65400-000 JANITORIAL SUPPLIES	64.77	411.77	1,000.00	(588.23)	41.2
01-41-65500-000 GASOLINE/OIL	3,439.77	37,942.94	55,000.00	(17,057.06)	69.0
01-41-66100-000 SAFETY SUPPLIES	.00	329.66	3,500.00	(3,170.34)	9.4
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	41,178.74	48,000.00	(6,821.26)	85.8
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	344,548.00	95,000.00	249,548.00	362.7
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	24,824.64	35,000.00	(10,175.36)	70.9
01-41-92900-000 MISCELLANEOUS CHARGES	.00	195.00	.00	195.00	.0
TOTAL STREET DIVISION	133,015.24	1,602,621.63	1,742,013.00	(139,391.37)	92.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,224.00	43,996.13	55,832.00	(11,835.87)	78.8
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	5,907.53	.00	5,907.53	0
01-46-42500-000 PAGER	.00	1,717.50	.00	1,717.50	0
01-46-45100-000 HEALTH INSURANCE	2,884.71	27,968.84	33,767.00	(5,798.16)	82.8
01-46-45200-000 LIFE INSURANCE	5.91	46.83	70.00	(23.17)	66.9
01-46-51100-000 MAINTENANCE (BUILDING)	.00	650.00	1,500.00	(850.00)	43.3
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	84.76	300.00	(215.24)	28.3
01-46-54900-000 OTHER PROFESSIONAL SERVICES	6,291.75	33,311.39	45,000.00	(11,688.61)	74.0
01-46-55200-000 TELEPHONE	128.17	1,277.63	1,600.00	(322.37)	79.9
01-46-57100-000 UTILITIES	360.72	2,245.52	3,000.00	(754.48)	74.9
01-46-61100-000 MAINTENANCE BUILDING	159.23	159.23	1,000.00	(840.77)	15.9
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	149.98	500.00	(350.02)	30.0
01-46-61300-000 SUPPLIES (VEHICLE)	.00	24.39	500.00	(475.61)	4.9
01-46-61400-000 SUPPLIES ROAD	.00	52.35	.00	52.35	0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	1,673.20	1,500.00	173.20	111.6
01-46-65200-000 OPERATING SUPPLIES	168.20	402.24	700.00	(297.76)	57.5
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	0
01-46-65400-000 JANITORIAL SUPPLIES	.00	79.84	100.00	(20.16)	79.8
01-46-65500-000 GASOLINE/OIL	161.24	2,190.92	1,800.00	390.92	121.7
01-46-92900-000 MISCELLANEOUS CHARGES	114.59	722.48	100.00	622.48	722.5
TOTAL CEMETERY	14,498.52	122,660.76	148,269.00	(25,608.24)	82.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	15,371.93	155,091.95	194,600.00	(39,508.05)	79.7
01-48-42200-000 SALARIES-PART-TIME	.00	.00	6,000.00	(6,000.00)	0
01-48-45100-000 HEALTH INSURANCE	2,929.36	31,016.08	38,591.00	(7,574.92)	80.4
01-48-45200-000 LIFE INSURANCE	11.82	117.02	250.00	(132.98)	46.8
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,500.00	(1,500.00)	0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	173.45	1,206.19	900.00	306.19	134.0
01-48-51300-000 MAINT SERVICE (VEHICLE)	570.07	1,227.90	1,200.00	27.90	102.3
01-48-53200-000 ENGINEERING SERVICE	475.00	16,435.85	90,000.00	(73,564.15)	18.3
01-48-54900-000 OTHER PROFESSIONAL SERVICES	667.00	1,317.00	2,200.00	(883.00)	59.9
01-48-55200-000 TELEPHONE	100.58	1,577.26	3,200.00	(1,622.74)	49.3
01-48-55300-000 PUBLISHING	.00	279.00	600.00	(321.00)	46.5
01-48-56100-000 DUES	430.90	679.90	1,500.00	(820.10)	45.3
01-48-56200-000 TRAVEL EXPENSES	84.10	941.98	2,500.00	(1,558.02)	37.7
01-48-56300-000 TRAINING	75.00	1,185.00	2,300.00	(1,115.00)	51.5
01-48-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	0
01-48-57100-000 UTILITIES	.00	(22.11)	3,500.00	(3,522.11)	(6)
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	1,530.12	2,200.00	(669.88)	69.6
01-48-65100-000 OFFICE SUPPLIES	.00	230.97	850.00	(619.03)	27.2
01-48-65300-000 SMALL TOOLS	94.92	162.64	550.00	(387.36)	29.6
01-48-65400-000 JANITORIAL SUPPLIES	.00	.00	450.00	(450.00)	0
01-48-65500-000 GASOLINE & OIL	241.01	1,763.92	2,700.00	(936.08)	65.3
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	(100.00)	0
01-48-68100-000 MICROCOMPUTER SOFTWARE	.00	647.71	2,900.00	(2,252.29)	22.3
01-48-82900-000 BUILDING	.00	.00	1,500.00	(1,500.00)	0
01-48-83900-000 EQUIPMENT	.00	.00	7,500.00	(7,500.00)	0
01-48-87900-000 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	21,225.14	215,388.38	369,041.00	(153,652.62)	58.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	168,738.90	1,940,670.77	2,259,323.00	(318,652.23)	85.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 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)	21,341.90	226,767.41	285,765.00	(58,997.59)	79.4
01-44-45100-000 HEALTH INSURANCE	4,077.70	39,232.28	54,190.00	(14,957.72)	72.4
01-44-45200-000 LIFE INSURANCE	23.64	234.04	351.00	(116.96)	66.7
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	1,274.18	1,000.00	274.18	127.4
01-44-52900-000 NUISANCE ABATEMENT	1,505.79	7,115.32	6,000.00	1,115.32	118.6
01-44-53400-000 MEDICAL SERVICES	.00	173.00	.00	173.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	6,420.00	18,111.80	50,000.00	(31,888.20)	36.2
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	3,529.44	19,886.98	40,000.00	(20,113.02)	49.7
01-44-55200-000 TELEPHONE	63.25	844.58	1,600.00	(755.42)	52.8
01-44-55300-000 PUBLISHING	189.82	7,844.33	2,500.00	5,344.33	313.8
01-44-55400-000 PRINTING	21.15	1,534.41	700.00	834.41	219.2
01-44-56100-000 DUES	325.00	1,798.00	1,700.00	98.00	105.8
01-44-56200-000 TRAVEL EXPENSES	288.84	5,834.46	9,000.00	(3,165.54)	64.8
01-44-56300-000 TRAINING	.00	529.00	3,000.00	(2,471.00)	17.6
01-44-56500-000 PUBLICATIONS	.00	114.00	400.00	(286.00)	28.5
01-44-56600-000 CONFERENCE EXPENSES	.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	99.99	1,000.00	(900.01)	10.0
01-44-65100-000 OFFICE SUPPLIES	121.88	1,948.31	2,000.00	(51.69)	97.4
01-44-65200-000 OPERATING SUPPLIES	.00	45.26	1,000.00	(954.74)	4.5
01-44-65500-000 AUTOMOTIVE FUEL/OIL	109.60	681.97	1,200.00	(518.03)	56.8
01-44-87000-000 FURNITURE	.00	2,039.32	2,000.00	39.32	102.0
01-44-89000-000 CAPITAL OUTLAY - OTHER	.00	2,999.97	5,000.00	(2,000.03)	60.0
01-44-91100-000 PUBLIC RELATIONS	.00	10,862.05	9,000.00	1,862.05	120.7
TOTAL COMMUNITY DEVELOPMENT	38,018.01	366,770.16	539,159.00	(172,388.84)	68.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING OCTOBER 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	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	54.15	1,002.84	1,500.00	(497.16)	66.9
01-61-56100-000 DUES	.00	864.00	2,000.00	(1,136.00)	43.2
01-61-56200-000 TRAVEL EXPENSES	197.23	2,007.26	2,500.00	(492.74)	80.3
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	32.83	699.15	2,000.00	(1,300.85)	35.0
01-61-65100-000 OFFICE SUPPLIES	125.83	843.48	1,000.00	(156.52)	84.4
01-61-65200-000 OPERATING SUPPLIES	.00	99.00	100.00	(1.00)	99.0
01-61-83000-000 EQUIPMENT	.00	949.99	1,000.00	(50.01)	95.0
01-61-91100-000 COMMUNITY RELATIONS	104.00	1,336.18	2,500.00	(1,163.82)	53.5
01-61-92900-000 MISCELLANEOUS CHARGES	2,790.00	8,200.30	16,000.00	(7,799.70)	51.3
TOTAL ECONOMIC DEVELOPMENT	3,304.04	16,622.20	35,440.00	(18,817.80)	46.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING OCTOBER 31, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	41,322.05	383,392.36	574,599.00	(191,206.64)	66.7
TOTAL FUND EXPENDITURES	952,585.88	8,282,228.63	10,992,296.00	(2,710,067.37)	75.4
NET REVENUE OVER EXPENDITURES	160,360.84	1,306,682.60	538.00	1,306,144.60	242.87

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 10 MONTHS ENDING OCTOBER 31 2019

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	513	26,437	27,050	613	97.73
Insurance	6,748	344,551	351,600	7,049	98
Illinois Municipal Retirement	3,130	195,873	199,177	3,304	98.34
Social Security	3,128	160,098	163,375	3,277	97.99
Ambulance	356,724	414,905	201,500	(213,405)	205.91
Economic Development	-	-	-	-	0
Motor Fuel Tax	35,588	235,066	2,112,000	1,876,934	11.13
Utility Tax	35,692	427,715	437,000	9,285	97.88
Travel and Tourism	24,833	256,637	256,000	(637)	100.25
Sales Tax	94,231	937,078	1,218,000	280,922	76.94
Lighthouse Pointe TIF	618	592,601	583,252	(9,349)	101.6
Foreign Fire Insurance	26,651	26,793	22,300	(4,493)	120.15
TIF	8,823	82,206	85,021	2,815	96.69
Overweight Truck	2,329	37,314	40,400	3,086	92.36
Capital Improvement	57	1,425,541	6,851,900	5,426,359	20.81
Stormwater Management	166	55,227	27,100	(28,127)	203.79
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	126,766	619,606	355,100	(264,506)	174.49
Technology Center	131,679	1,248,607	1,487,500	238,893	83.94
Airport	26,631	488,945	4,577,863	4,088,918	10.68
Railroad	725,432	2,615,475	4,713,083	2,097,608	55.49
Golf Course	24,555	302,455	363,200	60,745	83.28
Health Insurance	-	-	-	-	0
Administrative Services	107,828	1,078,276	1,293,931	215,655	83.33
Total Revenues	1,742,120	11,571,408	25,366,352	13,794,944	45.62

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 10 MONTHS ENDING OCTOBER 31 2019

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	27,945	28,000	55	99.8
Insurance	21,764	223,022	317,000	93,978	70.35
Illinois Municipal Retirement	12,680	130,757	190,000	59,243	68.82
Social Security	14,396	147,388	186,000	38,612	79.24
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	20,505	222,438	343,115	120,677	64.83
Sales Tax	9,917	337,285	3,019,000	2,681,715	11.17
Lighthouse Pointe TIF	178,453	362,904	371,955	9,051	97.57
Foreign Fire Insurance	3,852	32,713	40,000	7,287	81.78
TIF	472	18,907	222,500	203,593	8.5
Overweight Truck	1,000	10,800	91,200	80,400	11.84
Capital Improvement	36,128	2,122,818	8,380,890	6,258,072	25.33
Stormwater Management	-	5,623	14,500	8,877	38.78
Technology Park	-	-	-	-	0
Debt Service	10,505	105,046	-	(105,046)	0
Solid Waste	78,924	690,687	1,776,468	1,085,781	38.88
Technology Center	56,722	845,149	905,287	60,138	93.36
Airport	27,831	649,310	4,652,349	4,003,039	13.96
Railroad	202,634	3,353,395	4,808,199	1,454,804	69.74
Golf Course	8,908	103,425	141,709	38,284	72.98
Health Insurance	-	-	-	-	0
Administrative Services	122,705	1,019,434	1,282,930	263,496	79.46
Total Expenses	807,393	10,409,043	30,171,102	19,762,059	34.5
Revenue over Expenses	934,728	1,162,365	(4,804,750)	(5,967,115)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND October 31, 2019 and 2018

	October 31, 2019	October 31, 2018
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	31,253,125	29,060,501
Less: Accumulated Depreciation	(9,093,103)	(8,337,762)
Net Plant in Service	22,160,022	20,722,739
CURRENT ASSETS		
Cash & Investments	4,185,907	5,368,191
Customer Accounts Receivable	393,262	285,812
Other Accounts Receivable	81,594	82,822
Prepaid Expenses	2,772	2,538
Total Current Assets	4,663,534	5,739,363
RESTRICTED ASSETS	96,203	95,915
OTHER DEBITS		
Deferred Outflows of Resources	48,279	121,995
Total Other Debits	48,279	121,995
TOTAL ASSETS	26,968,039	26,680,012
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	21,307,271	19,521,770
Contribution in Aid of Construction (Net)	310,743	188,051
Total Equity	21,618,014	19,709,821
LIABILITIES		
Current Liabilities		
Accounts Payable	311,546	424,099
Accrued Liabilities	55,041	231,544
Total Current Liabilities	366,587	655,643
Non-Current Liabilities		
Other Non-Current Liabilities	4,983,438	6,314,549
Total Non-Current Liabilities	4,983,438	6,314,549
Total Liabilities	5,350,025	6,970,191
TOTAL LIABILITIES AND EQUITY	26,968,039	26,680,012

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 10 Months Ending October 31, 2019 and 2018

	2019	2018	Variance	%
OPERATING REVENUES				
Residential Sales	805,079	787,969	17,110	102.2
Commercial Sales	646,533	624,801	21,732	103.5
Industrial Sales	722,644	740,065	(17,422)	97.7
Other Operating Revenues	100,983	106,204	(5,220)	95.1
Total Operating Revenues	2,275,239	2,259,039	16,200	100.7
OPERATING EXPENSES				
Source of Supply - Operations	260,196	301,489	(41,293)	86.3
Source of Supply - Maintenance	25,858	85,346	(59,488)	30.3
Water Treatment - Operations	164,111	102,660	61,451	159.9
Water Treatment - Maintenance	7,749	17,417	(9,668)	44.5
Distribution - Operations	389,884	234,365	155,519	166.4
Distribution - Maintenance	309,540	294,812	14,728	105.0
Customer Accounts	132,723	120,429	12,295	110.2
Administrative and General	227,870	243,347	(15,477)	93.6
Depreciation	538,591	429,560	109,032	125.4
Total Operating Expenses	2,056,522	1,829,425	227,097	112.4
Operating Income (Loss)	218,718	429,614	(210,896)	50.9
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	1,506,856	2,352	1,504,504	64,073.3
Investment Income	37,932	41,533	(3,601)	91.3
Merchandising, Jobbing & Contract Expense	(1,150)	(1,501)	351	(76.6)
Interest Expense	(75,095)	(33,459)	(41,636)	(224.4)
Total Non-Operating Revenue (Expense)	1,468,543	8,925	1,459,618	16,454.8
Net Income Before Amortizations	1,687,260	438,539	1,248,721	364.8
Net Income	1,687,260	438,539	1,248,721	384.8
Operating Transfers In (Out)	(109,063)	(107,727)	(1,337)	(101.2)
Increase (Decrease) in Retained Earnings	1,578,197	330,812	1,247,385	477.1
RETAINED EARNINGS - Beginning of Period	19,743,179	19,218,380	524,798	102.7
RETAINED EARNINGS - END OF PERIOD	21,321,375	19,549,192	1,772,183	109.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

October 31, 2019 and 2018

	October 31, 2019	October 31, 2018
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	43,972,458	42,189,691
Less Accumulated Depreciation	(25,108,562)	(24,058,118)
Net Plant in Service	18,863,896	18,131,573
CURRENT ASSETS		
Cash & Investments	4,479,306	3,686,025
Customer Accounts Receivable	631,447	608,324
Other Accounts Receivable	108,649	108,772
Inventory		1,612
Prepaid Expenses	6,224	5,700
Total Current Assets	5,225,626	4,410,432
RESTRICTED FUNDS	415,742	391,954
NON-CURRENT ASSETS		
Deferred Outflows of Resources	126,557	324,250
Total Non-Current Assets	126,557	324,250
TOTAL ASSETS	24,631,821	23,258,209
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,695,379	15,016,980
Contribution in Aid of Construction (Net)	7,309,398	6,980,360
Total Equity	23,004,777	21,997,340
LIABILITIES		
Current Liabilities:		
Accounts Payable	329,929	369,909
Accrued Liabilities	148,793	593,489
Total Current Liabilities	478,722	963,398
Non-Current Liabilities:		
Bonds Payable	1,037,180	297,471
Other Non-Current Liabilities	111,142	
Total Non-Current Liabilities	1,148,322	297,471
Total Liabilities	1,627,044	1,260,869
TOTAL LIABILITIES AND EQUITY	24,631,821	23,258,209

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 10 Months Ending October 31, 2019 and 2018

	2019	2018	Variance	%
OPERATING REVENUES				
Residential Sales	959,475	966,859	(7,384)	99.2
Commercial Sales	1,029,158	917,659	111,498	112.2
Industrial Sales	1,051,005	966,208	84,797	108.8
Other Operating Revenues	162,254	91,386	70,868	177.6
Total Operating Revenues	3,201,892	2,942,113	259,779	108.8
OPERATING EXPENSES				
Collection - Operations	104,028	71,077	32,951	146.4
Collection - Maintenance	26,983	41,545	(14,561)	65.0
Pumping - Operations	9,845	3,424	6,421	287.5
Pumping - Maintenance	8,850	9,169	(319)	96.5
Treatment and Disposal - Operations	991,550	889,115	102,435	111.5
Treatment and Disposal - Maintenance	122,437	150,922	(28,485)	81.1
Customer Accounts	147,484	123,569	23,916	119.4
Administrative and General	235,544	234,497	1,047	100.5
Depreciation	889,618	888,474	1,143	100.1
Total Operating Expenses	2,536,338	2,411,792	124,546	105.2
Operating Income (Loss)	665,553	530,321	135,232	125.5
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	37,903	28,825	9,078	131.5
Non Utility Income	158,358	12,342	146,016	1,283.1
Merchandising, Jobbing & Contract Income	5,704	6,059	(355)	94.1
Merchandising, Jobbing & Contract Expense		(368)	368	.0
Interest Expense	(6,058)	(7,178)	1,121	(84.4)
Total Non-Operating Revenue (Expense)	195,906	39,680	156,226	493.7
Net Income Before Amortizations	861,460	570,001	291,459	151.1
Net Income	861,460	570,001	291,459	151.1
Operating Transfers In (Out)	(148,674)	(124,999)	(23,675)	(118.9)
Increase (Decrease) in Retained Earnings	712,786	445,002	267,784	160.2
RETAINED EARNINGS - Beginning of Period	14,988,401	14,596,284	392,117	102.7
RETAINED EARNINGS - END OF PERIOD	15,701,187	15,041,286	659,901	104.4

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND

October 31, 2019 and 2018

	October 31, 2019	October 31, 2018
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	92,844,479	91,202,917
Less, Accumulated Depreciation	(51,937,995)	(49,176,618)
Net Plant in Service	40,906,484	42,026,299
CURRENT ASSETS		
Cash & Investments	9,620,746	7,533,611
Customer Accounts Receivable	4,606,006	4,872,404
Inventory	1,175,365	1,367,627
Prepaid Expenses	75,772	72,844
Total Current Assets	15,477,889	13,846,486
RESTRICTED ASSETS		
	9,199,549	8,214,515
NON-CURRENT ASSETS		
Unamortized Loss	1,265,710	1,366,488
Deferred Outflows of Resources	370,321	956,698
Other Deferred Debits	170,165	197,292
Interdepartmental Loan Receivable	409,044	417,276
Total Non-Current Assets	2,215,240	2,937,755
TOTAL ASSETS		
	67,799,162	67,025,054
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	49,695,959	47,876,626
Total Equity	49,695,959	47,876,626
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,194,301	2,551,253
Accrued Liabilities	456,764	1,748,423
Total Current Liabilities	2,651,064	4,299,676
Non-Current Liabilities:		
Bonds Payable	14,121,891	14,824,122
Other Non-Current Liabilities	1,330,247	24,630
Total Non-Current Liabilities	15,452,139	14,848,752
Total Liabilities	18,103,203	19,148,428
TOTAL LIABILITIES AND EQUITY		
	67,799,162	67,025,054

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 10 Months Ending October 31, 2019 and 2018

	2019	2018	Variance	%
OPERATING REVENUES				
Residential	5,222,980	5,691,519	(468,539)	91.8
Small General Service	4,301,160	4,531,254	(230,094)	94.9
Large General Service	19,340,350	19,771,109	(430,759)	97.8
Public Street Lighting	118,871	124,864	(5,993)	95.2
Interdepartmental	506,796	547,790	(40,994)	92.5
Forfeited Discounts	97,098	208,221	(111,123)	46.6
Other Operating Revenues	2,153,378	2,184,513	(31,135)	98.6
Total Operating Revenues	31,740,634	33,059,271	(1,318,637)	96.0
OPERATING EXPENSES				
Purchased Power	17,679,326	18,670,968	(991,641)	94.7
Generation - Operation	568,686	695,961	(127,275)	81.7
Generation - Maintenance	967,137	624,491	342,646	154.9
Transmission - Operation	947,851	1,129,849	(181,998)	83.9
Transmission - Maintenance	20,544	7,218	13,326	284.6
Distribution - Operation	1,384,024	1,484,231	(100,207)	93.3
Distribution - Maintenance	765,709	884,628	(118,920)	86.6
Depreciation	2,485,507	2,536,506	(50,999)	98.0
Taxes Other Than Income Taxes	134,202	137,729	(3,528)	97.4
Customer Accounts	397,410	330,733	66,677	120.2
Administrative & General	2,066,653	2,054,743	11,910	100.6
Total Operating Expenses	27,417,048	28,557,058	(1,140,010)	96.0
Operating Income (Loss)	4,323,586	4,502,213	(178,627)	96.0
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	212,398	140,266	72,133	151.4
Merchandising, Jobbing & Contract Expense	(51,400)	(30,604)	20,796	168.0
Amortization Expense	42,323	54,654	(12,331)	77.4
Interest Expense	(491,474)	(506,816)	15,342	97.0
Non-Operating Revenue (Expense)	(14)	936	(951)	1.5
Total Non-Operating Revenue (Expense)	(288,167)	(341,564)	53,397	(84.4)
Increase (Decrease) in Retained Earnings Before Operating Transfers	4,035,419	4,160,649	(125,230)	97.0
Operating Transfers In (Out)	(1,638,858)	(1,647,523)	8,664	(99.5)
Increase (Decrease) in Retained Earnings	2,396,560	2,513,126	(116,566)	95.4
RETAINED EARNINGS - Beginning of Period	47,299,398	45,369,842	1,929,556	104.3
RETAINED EARNINGS - END OF PERIOD	49,695,959	47,882,968	1,812,990	103.8