

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 11 MONTHS ENDING NOVEMBER 30 2019**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	18,735	1,892,557	1,939,466	46,909	97.58
Licenses and Permits	35,934	602,210	508,100	(94,110)	118.52
Intergovernmental Revenue	297,743	3,654,227	3,786,123	131,896	96.52
Fines, Forfeitures & Penalties	-	76,448	100,000	23,552	76.45
Public Charges for Services	85,265	797,980	1,442,976	644,996	55.3
Other Fees	-	112,871	87,000	(25,871)	129.74
Miscellaneous Revenues	9,579	377,232	102,000	(275,232)	369.84
Other Financing Sources	252,264	2,774,905	3,027,169	252,264	91.67
Total Revenues	699,519	10,288,431	10,992,834	704,403	93.59
 OPERATING EXPENSES					
Mayor and City Council	1,942	28,657	40,150	11,493	71.38
City Manager	1,311	24,668	29,900	5,232	82.5
City Attorney	7,044	114,337	110,000	(4,337)	103.94
City Clerk	7,611	86,905	106,386	19,481	81.69
Police Department	239,245	3,000,000	3,445,813	445,813	87.06
Fire Department	137,853	2,059,717	2,803,386	743,669	73.47
Community Development	38,860	405,810	539,159	133,349	75.27
Engineering	26,265	242,113	369,041	126,928	65.61
Street Division	130,071	1,732,707	1,742,013	9,306	99.47
Cemetery Division	11,939	134,599	148,269	13,670	90.78
Municipal Building	113,951	1,164,908	1,622,739	457,831	71.79
Economic Development	99	16,722	35,440	18,718	47.18
Total Expenses	716,191	9,011,142	10,992,296	1,981,154	81.98
 Revenue over Expenses	 (16,672)	 1,277,289	 538	 (1,276,751)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	15,663.19	837,435.89	871,019.00	(33,583.11)	96.1
01-11-31110	.00	481,336.50	503,363.00	(22,026.50)	95.6
01-11-31120	.00	379,365.59	395,084.00	(15,718.41)	96.0
01-11-31500	3,072.28	194,419.00	170,000.00	24,419.00	114.4
TOTAL TAXES	18,735.47	1,892,556.98	1,939,466.00	(46,909.02)	97.6
<u>LICENSES & PERMITS</u>					
01-11-32100	1,500.00	40,650.00	28,600.00	12,050.00	142.1
01-11-32500	.00	123,745.77	375,000.00	(251,254.23)	33.0
01-11-32510	24,874.97	312,226.82	.00	312,226.82	0
01-11-32600	.00	1,890.51	2,000.00	(109.49)	94.5
01-11-32900	.00	190.00	.00	190.00	0
01-11-33100	9,558.60	123,457.00	100,000.00	23,457.00	123.5
01-11-33500	.00	50.00	2,500.00	(2,450.00)	2.0
TOTAL LICENSES & PERMITS	35,933.57	602,210.10	508,100.00	94,110.10	118.5
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	66,334.55	956,364.38	908,285.00	48,079.38	105.3
01-11-34200	.00	229,074.35	215,000.00	14,074.35	106.6
01-11-34300	12,855.60	141,893.21	145,000.00	(3,106.79)	97.9
01-11-34400	193,533.63	2,005,097.77	2,200,000.00	(194,902.23)	91.1
01-11-34450	25,019.32	284,954.36	263,285.00	21,669.36	108.2
01-11-34762	.00	36,842.77	54,553.00	(17,710.23)	67.5
TOTAL INTERGOVERNMENTAL REVENUES	297,743.10	3,654,226.84	3,786,123.00	(131,896.16)	96.5
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	.00	76,448.10	100,000.00	(23,551.90)	76.5
TOTAL FINES, FORFEITURES & PENALTIES	.00	76,448.10	100,000.00	(23,551.90)	76.5
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	53,907.81	370,453.53	943,000.00	(572,546.47)	39.3
01-11-36700	710.00	52,287.00	65,000.00	(12,713.00)	80.4
01-11-36800	7,647.32	83,229.56	89,976.00	(6,746.44)	92.5
01-11-36900	8,449.47	174,274.27	205,000.00	(30,725.73)	85.0
01-11-39960	14,550.00	117,735.75	140,000.00	(22,264.25)	84.1
TOTAL PUBLIC CHARGES FOR SERVICES	85,264.60	797,980.11	1,442,976.00	(644,995.89)	55.3
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	.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	.00	82,796.36	65,000.00	17,796.36	127.4
01-11-37910 BUILDING AND ZONING FEES	.00	4,250.00	1,500.00	2,750.00	283.3
TOTAL OTHER FEES	.00	112,871.36	87,000.00	25,871.36	129.7
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	4,832.59	54,647.33	45,000.00	9,647.33	121.4
01-11-38700 LOT SALES	1,300.00	17,825.00	15,000.00	2,825.00	118.8
01-11-38800 CEMETERY RECEIPTS	.00	2,600.00	2,000.00	600.00	130.0
01-11-38900 MISCELLANEOUS	3,446.00	53,186.94	40,000.00	13,186.94	133.0
01-11-38905 LOAN PROCEEDS	.00	248,973.00	.00	248,973.00	.0
TOTAL MISCELLANEOUS REVENUE	9,578.59	377,232.27	102,000.00	275,232.27	369.8
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	163,885.83	1,802,744.13	1,966,630.00	(163,885.87)	91.7
01-11-39920 TRANSFER FROM WATER	10,906.33	119,969.63	130,876.00	(10,906.37)	91.7
01-11-39930 TRANSF FROM WATER RECLAMATION	14,867.42	163,541.62	178,409.00	(14,867.38)	91.7
01-11-39945 RAILROAD FUND TRANSFER	9,156.00	100,716.00	109,872.00	(9,156.00)	91.7
01-11-39946 SALES TAX FUND TRANSFER	9,916.67	109,083.37	119,000.00	(9,916.63)	91.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	11,000.00	12,000.00	(1,000.00)	91.7
01-11-39950 SOLID WASTE TRANSFER	42,531.83	467,850.13	510,382.00	(42,531.87)	91.7
TOTAL OTHER FINANCING SOURCES	252,264.08	2,774,904.88	3,027,169.00	(252,264.12)	91.7
TOTAL FUND REVENUE	699,519.41	10,288,430.64	10,992,834.00	(704,403.36)	93.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.40	21,760.64	25,250.00	(3,489.36)	86.2
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	.00	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	1,438.55	5,000.00	(3,561.45)	28.8
01-12-65100-000 OFFICE SUPPLIES	.00	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	.00	1,198.15	1,000.00	198.15	119.6
01-12-91200-000 RECRUITMENT	.00	.00	1,000.00	(1,000.00)	.0
TOTAL MAYOR/CITY COUNCIL	1,942.40	28,657.49	40,150.00	(11,492.51)	71.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-42100-000 SALARIES (FULL-TIME)	3,004.80	34,569.29	39,900.00	(5,330.71)	86.6
01-13-42300-000 SALARY EXPENSE-OVERTIME	56.34	549.32	.00	549.32	.0
01-13-45100-000 HEALTH INSURANCE	1,786.20	20,580.12	19,296.00	1,284.12	106.7
01-13-45200-000 LIFE INSURANCE	.00	58.20	40.00	18.20	145.5
01-13-54900-000 OTHER PROFESSIONAL SERVICES	43.25	5,825.71	10,500.00	(4,674.29)	55.5
01-13-55100-000 POSTAGE	57.63	5,824.49	6,500.00	(675.51)	89.6
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	110.00	700.90	500.00	200.90	140.2
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	2,325.50	8,500.00	(6,174.50)	27.4
01-13-65100-000 OFFICE SUPPLIES	260.70	388.42	3,000.00	(2,611.58)	13.0
01-13-83000-000 EQUIPMENT	.00	744.98	1,000.00	(255.02)	74.5
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	2,292.00	12,872.00	14,000.00	(1,128.00)	91.9
TOTAL CITY CLERK	7,610.92	86,905.33	106,386.00	(19,480.67)	81.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-45100-000 HEALTH INSURANCE	696 51	8,025 03	7,799 00	226 03	102 9
01-17-51100-000 MAINTENANCE (BUILDING)	1,127 00	15 484 64	20,000 00	(4,515 36)	77 4
01-17-51700-000 MAINTENANCE (GROUNDS)	324 00	1,324 00	4,000 00	(2,676 00)	33 1
01-17-52900-000 MAINTENANCE (OTHER)	1,051 93	2,713 86	3,000 00	(286 14)	90 5
01-17-53600-000 JANITORIAL SERVICES	2,300 00	27,025 00	30,000 00	(2,975 00)	90 1
01-17-53700-000 NETWORK ADMINISTRATION	11,762 00	129,382 00	141,144 00	(11,762 00)	91 7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	20 826 87	25 000 00	(4,173 13)	83 3
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	97 43	52,740 14	85,000 00	(32,259 86)	62 1
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40 66	406 12	500 00	(93 88)	81 2
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	100 75	200 00	(99 25)	50 4
01-17-59500-000 PROPERTY TAX	2,782 14	2,782 14	500 00	2,282 14	558 4
01-17-61000-000 MAINTENANCE SUPPLIES	.00	9 15	.00	9 15	0
01-17-61100-000 MAINTENANCE BUILDING	650 40	1,127 49	1,000 00	127 49	112 8
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	238 79	500 00	(261 21)	47 8
01-17-65100-000 OFFICE SUPPLIES	271 28	4,185 62	5,000 00	(814 38)	83 7
01-17-65400-000 GENERAL SUPPLIES	398 99	2,455 32	4,500 00	(2,044 68)	54 6
01-17-82000-000 BUILDING	50,007 00	404,208 06	442,000 00	(37,791 94)	91 5
01-17-83000-000 EQUIPMENT	.00	2 640 33	37,000 00	(34,359 67)	7 1
01-17-91100-000 COMMUNITY RELATIONS	401 28	15 231 50	28 875 00	(13 643 50)	52 8
01-17-91400-000 SALES TAX REBATE	4 938 76	65 388 08	90 000 00	(24,611 92)	72 7
01-17-99910-000 TRANSFER AMBULANCE FUND	6 250 00	68 750 00	200 000 00	(131,250 00)	34 4
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	339,369 25	370,221 00	(30,851 75)	91 7
TOTAL MUNICIPAL BUILDING	113,951 13	1,164,907 62	1,622,739 00	(457,831 38)	71 8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	7,044 00	96,511 10	110,000 00	(13,488 90)	87 7
01-18-53310-000	DEVELOPER LEGAL EXPENSE	.00	17,825 63	00	17,825 63	0
	TOTAL CITY ATTORNEY	<u>7,044 00</u>	<u>114,336 73</u>	<u>110,000 00</u>	<u>4,336 73</u>	<u>103 9</u>

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	5.91	6.22	.00	6.22	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,000.00	(2,000.00)	.0
01-19-55200-000 TELEPHONE	29.15	879.79	1,500.00	(620.21)	58.7
01-19-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-19-56100-000 DUES	780.00	2,906.81	4,500.00	(1,593.19)	64.6
01-19-56200-000 TRAVEL EXPENSES	88.74	1,040.88	1,000.00	40.88	104.1
01-19-56500-000 PUBLICATIONS	.00	.00	1,000.00	(1,000.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	(750.00)	9,674.29	13,000.00	(3,325.71)	74.4
01-19-65100-000 OFFICE SUPPLIES	.00	229.31	500.00	(270.69)	45.9
01-19-91100-000 COMMUNITY RELATIONS	946.82	9,516.48	6,000.00	3,516.48	158.6
01-19-92900-000 MISCELLANEOUS CHARGES	210.00	414.04	200.00	214.04	207.0
TOTAL CITY MANAGER	1,310.62	24,667.82	29,900.00	(5,232.18)	82.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	131,859.07	1,419,474.99	1,909,175.00	(489,700.01)	74.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	138,465 86	1,612,160 81	1,940,457 00	(328,296 19)	83 1
01-21-42200-000 SALARIES - PART-TIME	7,845 39	69,821 49	25,000 00	44,821 49	279 3
01-21-42300-000 SALARIES - OVERTIME	11,468 83	149,024 89	160,000 00	(10,975 11)	93 1
01-21-42800-000 OIC - ON-CALL FTO	2,523 88	28,858 12	23,000 00	5,858 12	125 5
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	592,302 86	614,329.00	(22,026 14)	96 4
01-21-45100-000 HEALTH INSURANCE	28,380 30	296,545 85	313,238 00	(16,692 15)	94 7
01-21-45200-000 LIFE INSURANCE	153 66	1,689 01	1,800 00	(130 99)	92 7
01-21-47100-000 UNIFORM ALLOWANCE	650 98	10,989 09	20,000 00	(9,010 91)	55 0
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,994 66	31,277 39	40,000 00	(8,722 61)	78 2
01-21-51300-000 MAINTENANCE - VEHICLE	2,957 57	27,742 65	30,000 00	(2,257 35)	92 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	60 00	1,352 50	4,000 00	(2,647 50)	33 8
01-21-55100-000 POSTAGE	.00	.00	120 00	(120 00)	.0
01-21-55200-000 TELEPHONE	1,865 73	20,683 36	23,000 00	(2,316 64)	89 9
01-21-55300-000 PUBLISHING	.00	840 00	800 00	40 00	105 0
01-21-55400-000 PRINTING	.00	4,888 80	3,500 00	1,388 80	139.7
01-21-56100-000 DUES	36 01	8,789 23	13,500 00	(4,710 77)	65 1
01-21-56200-000 TRAVEL EXPENSES	133 62	2,655 86	3,000 00	(344 14)	88 5
01-21-56300-000 TRAINING	1,635 00	5,304 75	11,000 00	(5,695 25)	48 2
01-21-56500-000 PUBLICATIONS	.00	.00	250 00	(250 00)	.0
01-21-57100-000 UTILITIES	97 14	1,182 02	1,300 00	(117 98)	90 9
01-21-57800-000 ANIMAL CONTROL	(23 00)	292 60	500 00	(207 40)	58 5
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	722 68	2,000 00	(1,277 32)	36.1
01-21-65100-000 OFFICE SUPPLIES	205 64	7,345 58	4,500 00	2,845 58	163 2
01-21-65200-000 OPERATING SUPPLIES	572 77	10,138 25	17,000 00	(6,861 75)	59 6
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,065 05	36,317 52	42,000 00	(5,682 48)	86 5
01-21-65800-000 PRISONER SUPPLIES	200 60	1,308 60	5,000 00	(3,693 40)	26 1
01-21-66200-000 K9 SUPPLIES	571.19	2,233 20	5,000 00	(2,766 80)	44 7
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	36,083.78	36,083 76	61,794 00	(25,710 24)	58 4
01-21-91700-000 INVESTIGATIONS	300 00	1,397 50	2,500 00	(1,102 50)	55 9
01-21-91710-000 DRUG INVESTIGATIONS	.00	429 00	5,000 00	(4,571 00)	8 6
01-21-92400-000 DUI	.00	1,872 10	7,000 00	(5,127 90)	26 7
TOTAL POLICE DEPARTMENT	239,244 64	2,999,999 72	3,445,813 00	(445,813 28)	87 1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	83,421.40	951,584.79	1,112,100.00	(160,515.21)	85.6
01-22-42200-000 SALARIES - PART-TIME	4,853.50	71,703.00	330,268.00	(258,565.00)	21.7
01-22-42300-000 SALARY EXPENSE - OVERTIME	21,898.46	229,585.76	212,000.00	17,585.76	108.3
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	466,461.86	482,180.00	(15,718.14)	96.7
01-22-45100-000 HEALTH INSURANCE	17,336.44	191,294.74	244,154.00	(52,859.26)	78.4
01-22-45200-000 LIFE INSURANCE	76.83	837.46	1,000.00	(162.54)	83.8
01-22-47100-000 UNIFORM ALLOWANCE	354.86	5,666.16	14,000.00	(8,333.84)	40.5
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.66	2,286.41	9,000.00	(6,713.59)	25.4
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	26.50	6,246.78	12,500.00	(6,253.22)	50.0
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	1,268.82	21,457.45	23,745.00	(2,287.55)	90.4
01-22-53400-000 MEDICAL SERVICES	.00	345.00	7,800.00	(7,455.00)	4.4
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,658.79	36,167.57	97,089.00	(60,921.43)	37.3
01-22-55100-000 POSTAGE	.00	70.75	500.00	(429.25)	14.2
01-22-55200-000 TELEPHONE	476.33	5,846.96	8,000.00	(2,153.04)	73.1
01-22-55400-000 PRINTING	109.90	632.92	500.00	132.92	126.6
01-22-56100-000 DUES	175.00	1,792.00	1,900.00	(108.00)	94.3
01-22-56200-000 TRAVEL EXPENSES	1,347.71	1,517.60	2,500.00	(982.40)	60.7
01-22-56300-000 TRAINING	843.33	4,084.89	13,000.00	(8,915.11)	31.4
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	97.14	11,246.90	17,000.00	(5,753.10)	66.2
01-22-61100-000 MAINTENANCE SUPPLIES - BUILDING	213.91	3,767.03	4,000.00	(232.97)	94.2
01-22-61200-000 MAINTENANCE SUPPLIES -EQUIPMENT	457.76	1,940.48	5,000.00	(3,059.52)	38.8
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	29.99	2,299.97	5,000.00	(2,700.03)	46.0
01-22-65100-000 OFFICE SUPPLIES	.00	1,140.76	2,500.00	(1,359.24)	45.6
01-22-65200-000 OPERATING SUPPLIES	1,274.61	14,195.27	22,000.00	(7,804.73)	64.5
01-22-65400-000 JANITORIAL SUPPLIES	121.05	1,365.64	3,000.00	(1,634.36)	45.5
01-22-65500-000 AUTOMOTIVE FUEL/OIL	769.90	9,569.57	36,000.00	(26,430.43)	26.6
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	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	.00	1,253.40	1,000.00	253.40	125.3
TOTAL FIRE DEPARTMENT	137,852.89	2,059,716.74	2,803,386.00	(743,669.26)	73.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	377,097.53	5,059,716.46	6,249,199.00	(1,189,482.54)	81.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	52,216.56	577,653.45	685,310.00	(107,656.55)	84.3
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	4,871.34	51,660.13	60,000.00	(8,339.87)	86.1
01-41-42600-000 SALARIES-PAGER PAY	947.50	14,138.00	19,500.00	(5,362.00)	72.5
01-41-45100-000 HEALTH INSURANCE	11,000.80	115,738.32	139,172.00	(23,433.68)	83.2
01-41-45200-000 LIFE INSURANCE	59.10	609.64	631.00	(21.36)	96.6
01-41-47100-000 UNIFORM ALLOWANCE	.00	2,385.75	4,000.00	(1,614.25)	59.6
01-41-47300-000 CLOTHING ACQUISITION	459.45	2,177.66	2,500.00	(322.34)	87.1
01-41-51100-000 MAINTENANCE (BUILDING)	390.45	3,006.30	2,500.00	506.30	120.3
01-41-51200-000 MAINTENANCE (EQUIPMENT)	394.75	17,203.77	15,000.00	2,203.77	114.7
01-41-51300-000 MAINT SERVICE-VEHICLE	611.10	34,135.66	30,000.00	4,135.66	113.8
01-41-51400-000 MAINTENANCE STREET	3,243.13	28,673.11	30,000.00	(1,326.89)	95.6
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	234.20	2,693.65	2,000.00	693.65	134.7
01-41-54900-000 OTHER PROFESSIONAL SERVICES	2,311.00	32,281.57	30,000.00	2,281.57	107.6
01-41-55100-000 POSTAGE	.00	14.79	100.00	(85.21)	14.8
01-41-55200-000 TELEPHONE	211.67	2,513.64	4,000.00	(1,486.36)	62.8
01-41-55300-000 PUBLISHING	.00	.00	300.00	(300.00)	0
01-41-56200-000 TRAVEL EXPENSES	.00	174.33	2,000.00	(1,825.67)	8.7
01-41-56300-000 TRAINING	345.00	1,530.00	4,000.00	(2,470.00)	38.3
01-41-57100-000 UTILITIES	755.53	8,529.92	13,500.00	(4,970.08)	63.2
01-41-57200-000 STREET LIGHTING	10,541.17	135,025.76	165,000.00	(29,974.24)	81.8
01-41-59400-000 LEASE OR RENTALS	.00	2,327.09	3,000.00	(672.91)	77.6
01-41-61100-000 MAINTENANCE BUILDING	446.15	897.64	5,000.00	(4,102.36)	18.0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	558.68	12,374.36	18,500.00	(6,125.64)	66.9
01-41-61300-000 MAINT SUPPLIES-VEHICLE	1,989.76	16,038.58	25,000.00	(8,961.42)	64.2
01-41-61400-000 SUPPLIES STREETS	859.91	57,010.89	60,000.00	(2,989.11)	95.0
01-41-61600-000 SUPPLIES SNOW REMOVAL	28,969.97	110,365.97	110,000.00	365.97	100.3
01-41-61700-000 MAINT SUPPLIES-GROUNDS	1,532.07	3,739.99	12,000.00	(8,260.01)	31.2
01-41-62900-000 SUPPLIES OTHER	.00	16,179.66	15,000.00	1,179.66	107.9
01-41-65100-000 OFFICE SUPPLIES	274.83	1,678.51	2,000.00	(321.49)	83.9
01-41-65200-000 OPERATING SUPPLIES	395.22	4,642.72	8,000.00	(3,357.28)	58.0
01-41-65300-000 SMALL TOOLS	.00	1,165.34	3,500.00	(2,334.66)	33.3
01-41-65400-000 JANITORIAL SUPPLIES	.00	411.77	1,000.00	(588.23)	41.2
01-41-65500-000 GASOLINE/OIL	3,221.99	41,164.93	55,000.00	(13,835.07)	74.9
01-41-66100-000 SAFETY SUPPLIES	.00	329.66	3,500.00	(3,170.34)	9.4
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	3,229.92	44,408.66	48,000.00	(3,591.34)	92.5
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	130,071.25	1,732,706.86	1,742,013.00	(9,306.14)	99.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,224.00	48,220.13	55,832.00	(7,611.87)	86.4
01-46-42300-000 SALARY EXPENSE-OVERTIME	732.60	6,640.13	00	6,640.13	0
01-46-42600-000 PAGER	217.50	1,935.00	00	1,935.00	0
01-46-45100-000 HEALTH INSURANCE	2,884.71	30,853.55	33,767.00	(2,913.45)	91.4
01-46-45200-000 LIFE INSURANCE	5.91	52.74	70.00	(17.26)	75.3
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	2,899.00	36,210.39	45,000.00	(8,789.61)	80.5
01-46-55200-000 TELEPHONE	128.17	1,405.80	1,600.00	(194.20)	87.9
01-46-57100-000 UTILITIES	233.55	2,479.07	3,000.00	(520.93)	82.6
01-46-61100-000 MAINTENANCE BUILDING	20.81	180.04	1,000.00	(819.96)	18.0
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	309.66	711.90	700.00	11.90	101.7
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	215.30	2,406.22	1,800.00	606.22	133.7
01-46-92900-000 MISCELLANEOUS CHARGES	67.50	789.98	100.00	689.98	790.0
TOTAL CEMETERY	11,938.71	134,599.47	148,269.00	(13,669.53)	90.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	14,557.24	169,849.19	194,600.00	(24,950.81)	87.2
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	33,945.44	38,591.00	(4,645.56)	88.0
01-48-45200-000 LIFE INSURANCE	11.82	128.84	250.00	(121.16)	51.5
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,500.00	(1,500.00)	0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	298.42	1,504.61	900.00	604.61	167.2
01-48-51300-000 MAINT SERVICE (VEHICLE)	52.20	1,280.10	1,200.00	80.10	106.7
01-48-53200-000 ENGINEERING SERVICE	427.50	16,863.35	90,000.00	(73,136.65)	18.7
01-48-54900-000 OTHER PROFESSIONAL SERVICES	.00	1,317.00	2,200.00	(883.00)	59.9
01-48-55200-000 TELEPHONE	140.51	1,717.77	3,200.00	(1,482.23)	53.7
01-48-55300-000 PUBLISHING	.00	279.00	600.00	(321.00)	46.5
01-48-56100-000 DUES	.00	679.90	1,500.00	(820.10)	45.3
01-48-56200-000 TRAVEL EXPENSES	40.00	1,194.42	2,500.00	(1,305.58)	47.8
01-48-56300-000 TRAINING	.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)	675.40	2,452.52	2,200.00	252.52	111.5
01-48-65100-000 OFFICE SUPPLIES	.00	230.97	850.00	(619.03)	27.2
01-48-65300-000 SMALL TOOLS	521.60	684.24	550.00	134.24	124.4
01-48-65400-000 JANITORIAL SUPPLIES	.00	.00	450.00	(450.00)	0
01-48-65500-000 GASOLINE & OIL	64.93	1,828.85	2,700.00	(871.15)	67.7
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	(100.00)	0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	647.71	2,900.00	(2,252.29)	22.3
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
01-48-84000-000 VEHICLES	6,247.20	6,247.20	.00	6,247.20	0
01-48-87000-000 FURNITURE	299.04	299.04	1,000.00	(700.96)	29.9
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	26,265.22	242,113.04	369,041.00	(126,927.96)	65.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	168,275.18	2,109,419.37	2,259,323.00	(149,903.63)	93.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 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)	21,341 89	248,109 30	285,765 00	(37,655 70)	86 8
01-44-45100-000 HEALTH INSURANCE	4,077 70	43,309 98	54,190 00	(10,880 02)	79 9
01-44-45200-000 LIFE INSURANCE	23 64	257 68	351 00	(93 32)	73 4
01-44-51300-000 MAINTENANCE (VEHICLE)	105 00	1,379 18	1,000 00	379 18	137 9
01-44-52900-000 NUISANCE ABATEMENT	207 00	7,501 46	6,000 00	1,501 46	125 0
01-44-53400-000 MEDICAL SERVICES	.00	173 00	.00	173 00	0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	2,620 00	20,731 80	50,000 00	(29,268 20)	41 5
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	3,750 00	23,636 98	40,000 00	(16,363 02)	59 1
01-44-55200-000 TELEPHONE	63 45	908 03	1,600 00	(691 97)	56 8
01-44-55300-000 PUBLISHING	.00	7,844 33	2,500 00	5,344 33	313 8
01-44-55400-000 PRINTING	92 44	1,626 85	700 00	926 85	232 4
01-44-56100-000 DUES	.00	1,798 00	1,700 00	98 00	105 8
01-44-56200-000 TRAVEL EXPENSES	.00	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	331 26	2,279 57	2,000 00	279 57	114 0
01-44-65200-000 OPERATING SUPPLIES	.00	45 26	1,000 00	(954 74)	4 5
01-44-65500-000 AUTOMOTIVE FUEL/OIL	72 51	754 48	1,200 00	(445 52)	62 9
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	6,175 40	6,175 40	.00	6,175 40	0
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	38,860 29	405,809 59	539,159 00	(133,349 41)	75 3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 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	54.15	1,056.99	1,500.00	(443.01)	70.5
01-61-56100-000 DUES	.00	864.00	2,000.00	(1,136.00)	43.2
01-61-56200-000 TRAVEL EXPENSES	.00	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	.00	699.15	2,000.00	(1,300.85)	35.0
01-61-65100-000 OFFICE SUPPLIES	45.22	888.70	1,000.00	(111.30)	88.9
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	.00	1,338.18	2,500.00	(1,163.82)	53.5
01-61-92900-000 MISCELLANEOUS CHARGES	.00	8,200.30	16,000.00	(7,799.70)	51.3
TOTAL ECONOMIC DEVELOPMENT	99.37	16,721.57	35,440.00	(18,718.43)	47.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2019

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	38,959.66	422,531.16	574,599.00	(152,067.84)	73.5
TOTAL FUND EXPENDITURES	716,191.44	9,011,141.98	10,992,296.00	(1,981,154.02)	82.0
NET REVENUE OVER EXPENDITURES	(16,872.03)	1,277,288.66	538.00	1,276,750.66	23741

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 11 MONTHS ENDING NOVEMBER 30 2019

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	506	26,943	27,050	107	99.6
Insurance	6,651	351,202	351,600	398	99.89
Illinois Municipal Retirement	3,075	198,948	199,177	229	99.89
Social Security	3,073	163,171	163,375	204	99.88
Ambulance	6,719	421,624	201,500	(220,124)	209.24
Economic Development	-	-	-	-	0
Motor Fuel Tax	32,691	267,757	2,112,000	1,844,243	12.68
Utility Tax	40,374	468,089	437,000	(31,089)	107.11
Travel and Tourism	14,352	270,989	256,000	(14,989)	105.86
Sales Tax	94,176	1,031,254	1,218,000	186,746	84.67
Lighthouse Pointe TIF	1,110	593,712	583,252	(10,460)	101.79
Foreign Fire Insurance	-	26,793	22,300	(4,493)	120.15
TIF	2,260	84,467	85,021	554	99.35
Overweight Truck	4,548	41,862	40,400	(1,462)	103.62
Capital Improvement	55	1,425,595	6,851,900	5,426,305	20.81
Stormwater Management	133	55,361	27,100	(28,261)	204.28
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	43,256	662,862	355,100	(307,762)	186.67
Technology Center	120,769	1,369,376	1,487,500	118,124	92.06
Airport	13,295	502,241	4,577,863	4,075,622	10.97
Railroad	628,436	3,243,910	4,713,083	1,469,173	68.83
Golf Course	12,554	315,009	363,200	48,191	86.73
Health Insurance	-	-	-	-	0
Administrative Services	107,828	1,186,104	1,293,931	107,827	91.67
Total Revenues	1,135,860	12,707,268	25,366,352	12,659,084	50.09

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 11 MONTHS ENDING NOVEMBER 30 2019

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	27,945	28,000	55	99.8
Insurance	22,513	245,535	317,000	71,465	77.46
Illinois Municipal Retirement	13,316	144,073	190,000	45,927	75.83
Social Security	14,508	161,895	186,000	24,105	87.04
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	29,786	254,463	343,115	88,652	74.16
Sales Tax	9,917	347,201	3,019,000	2,671,799	11.5
Lighthouse Pointe TIF	1,304	364,208	371,955	7,747	97.92
Foreign Fire Insurance	-	32,713	40,000	7,287	81.78
TIF	-	18,907	222,500	203,593	8.5
Overweight Truck	1,000	11,800	91,200	79,400	12.94
Capital Improvement	618,837	2,976,596	8,380,890	5,404,294	35.52
Stormwater Management	-	5,623	14,500	8,877	38.78
Technology Park	-	-	-	-	0
Debt Service	10,505	115,550	-	(115,550)	0
Solid Waste	72,869	763,881	1,776,468	1,012,587	43
Technology Center	66,124	914,532	905,287	(9,245)	101.02
Airport	17,736	667,756	4,652,349	3,984,593	14.35
Railroad	630,000	3,983,395	4,808,199	824,804	82.85
Golf Course	27,027	130,452	141,709	11,257	92.06
Health Insurance	-	-	-	-	0
Administrative Services	57,164	1,077,018	1,282,930	205,912	83.95
Total Expenses	1,592,607	12,243,544	30,171,102	17,927,558	40.58
Revenue over Expenses	(456,748)	463,724	(4,804,750)	(5,268,474)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND November 30, 2019 and 2018

	November 30, 2019	November 30, 2018
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	31,779,159	29,415,023
Less: Accumulated Depreciation	(9,146,962)	(8,380,718)
Net Plant in Service	22,632,197	21,034,305
CURRENT ASSETS		
Cash & Investments	4,068,820	4,970,473
Customer Accounts Receivable	397,096	309,621
Other Accounts Receivable	81,594	82,822
Prepaid Expenses	1,386	1,269
Total Current Assets	4,548,896	5,364,185
RESTRICTED ASSETS	96,227	95,939
OTHER DEBITS		
Deferred Outflows of Resources	48,279	121,995
Total Other Debits	48,279	121,995
TOTAL ASSETS	27,325,599	26,616,425
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	21,243,837	20,067,071
Contribution in Aid of Construction (Net)	310,743	188,051
Total Equity	21,554,579	20,255,122
LIABILITIES		
Current Liabilities		
Accounts Payable	780,914	187,967
Accrued Liabilities	55,041	231,544
Total Current Liabilities	835,956	419,511
Non-Current Liabilities		
Other Non-Current Liabilities	4,935,064	5,941,791
Total Non-Current Liabilities	4,935,064	5,941,791
Total Liabilities	5,771,020	6,361,303
TOTAL LIABILITIES AND EQUITY	27,325,599	26,616,425

ROCHELLE MUNICIPAL UTILITIES

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

For the 11 Months Ending November 30, 2019 and 2018

	2019	2018	Variance	%
OPERATING REVENUES				
Residential Sales	880,916	863,113	17,803	102.1
Commercial Sales	698,686	683,891	14,795	102.2
Industrial Sales	796,420	812,669	(16,249)	98.0
Other Operating Revenues	110,913	116,326	(5,413)	95.4
	2,486,936	2,476,000	10,936	100.4
OPERATING EXPENSES				
Source of Supply - Operations	283,552	327,015	(43,463)	86.7
Source of Supply - Maintenance	31,950	87,745	(55,795)	36.4
Water Treatment - Operations	170,057	106,171	63,886	160.2
Water Treatment - Maintenance	8,389	18,200	(9,811)	46.1
Distribution - Operations	440,288	265,445	174,843	165.9
Distribution - Maintenance	394,747	321,222	73,525	122.9
Customer Accounts	145,991	131,592	14,399	110.9
Administrative and General	247,723	264,727	(17,004)	93.6
Depreciation	592,450	472,516	119,935	125.4
	2,315,148	1,994,632	320,516	116.1
Operating Income (Loss)	171,788	481,368	(309,580)	35.7
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	1,506,856	502,652	1,004,204	299.8
Investment Income	41,036	45,886	(4,850)	89.4
Merchandising, Jobbing & Contract Expense	(1,150)	(1,834)	684	(62.7)
Interest Expense	(82,604)	(33,459)	(49,145)	(246.9)
	1,464,138	513,245	950,893	285.3
Net Income Before Amortizations	1,835,926	994,613	641,313	164.5
Net Income	1,635,926	994,613	641,313	164.5
Operating Transfers In (Out)	(119,970)	(118,499)	(1,470)	(101.2)
Increase (Decrease) in Retained Earnings	1,515,957	876,113	639,843	173.0
RETAINED EARNINGS - Beginning of Period	19,743,179	19,218,380	524,798	102.7
RETAINED EARNINGS - END OF PERIOD	21,259,135	20,094,493	1,164,642	105.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
November 30, 2019 and 2018

	November 30, 2019	November 30, 2018
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	45,884,624	42,315,502
Less: Accumulated Depreciation	(25,197,524)	(24,146,965)
Net Plant in Service	20,687,100	18,168,537
CURRENT ASSETS		
Cash & Investments	4,370,978	3,478,824
Customer Accounts Receivable	621,946	619,424
Other Accounts Receivable	109,035	108,958
Inventory		1,612
Prepaid Expenses	3,112	2,850
Total Current Assets	5,105,071	4,211,668
RESTRICTED FUNDS	415,832	392,035
NON-CURRENT ASSETS		
Deferred Outflows of Resources	126,557	324,250
Total Non-Current Assets	126,557	324,250
TOTAL ASSETS	26,334,561	23,096,489
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,721,050	15,038,021
Contribution in Aid of Construction (Net)	7,309,398	6,980,360
Total Equity	23,030,448	22,018,381
LIABILITIES		
Current Liabilities		
Accounts Payable	2,006,998	187,149
Accrued Liabilities	148,793	593,489
Total Current Liabilities	2,155,791	780,638
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	3,304,113	1,078,109
TOTAL LIABILITIES AND EQUITY	26,334,561	23,096,489

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 11 Months Ending November 30, 2019 and 2018

	2019	2018	Variance	%
OPERATING REVENUES				
Residential Sales	1,054,427	1,061,495	(7,069)	99.3
Commercial Sales	1,121,649	1,007,429	114,220	111.3
Industrial Sales	1,149,950	1,061,207	88,744	108.4
Other Operating Revenues	172,225	99,453	72,771	173.2
Total Operating Revenues	3,498,251	3,229,585	268,666	108.3
OPERATING EXPENSES				
Collection - Operations	114,970	76,652	38,318	150.0
Collection - Maintenance	27,371	43,392	(16,021)	63.1
Pumping - Operations	9,845	3,424	6,421	287.5
Pumping - Maintenance	9,750	9,953	(203)	98.0
Treatment and Disposal - Operations	1,093,596	1,008,687	84,909	108.4
Treatment and Disposal - Maintenance	129,014	166,405	(37,392)	77.5
Customer Accounts	162,226	135,504	26,723	119.7
Administrative and General	269,782	255,479	14,303	105.6
Depreciation	978,579	977,322	1,258	100.1
Total Operating Expenses	2,795,133	2,676,818	118,316	104.4
Operating Income (Loss)	703,118	552,767	150,351	127.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	41,070	32,126	8,945	127.8
Non Utility Income	158,358	12,342	146,016	1,283.1
Merchandising, Jobbing & Contract Income	6,114	14,570	(8,456)	42.0
Merchandising, Jobbing & Contract Expense		(368)	368	.0
Interest Expense	(6,662)	(7,895)	1,233	(84.4)
Total Non-Operating Revenue (Expense)	198,880	50,775	148,105	391.7
Net Income Before Amortizations	901,998	603,542	298,456	149.5
Net income	901,998	603,542	298,456	149.5
Operating Transfers In (Out)	(163,542)	(137,499)	(26,043)	(118.9)
Increase (Decrease) in Retained Earnings	738,456	466,043	272,413	158.5
RETAINED EARNINGS - Beginning of Period	14,988,401	14,596,284	392,117	102.7
RETAINED EARNINGS - END OF PERIOD	15,726,857	15,062,327	664,531	104.4

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND November 30, 2019 and 2018

	November 30, 2019	November 30, 2018
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	93,029,599	91,323,624
Less. Accumulated Depreciation	(52,174,003)	(49,416,387)
Net Plant in Service	40,855,597	41,907,237
CURRENT ASSETS		
Cash & Investments	9,678,609	7,758,524
Customer Accounts Receivable	4,650,878	4,804,156
Inventory	1,257,353	1,373,053
Prepaid Expenses	69,809	67,438
Total Current Assets	15,656,649	14,003,171
RESTRICTED ASSETS	9,204,551	8,182,486
NON-CURRENT ASSETS		
Unamortized Loss	1,259,093	1,350,718
Deferred Outflows of Resources	370,321	956,698
Other Deferred Debits	168,931	197,292
Interdepartmental Loan Receivable	409,044	413,160
Total Non-Current Assets	2,207,391	2,917,869
TOTAL ASSETS	67,924,188	67,010,762
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	49,750,338	48,057,904
Total Equity	49,750,338	48,057,904
LIABILITIES		
Current Liabilities		
Accounts Payable	2,270,766	2,361,501
Accrued Liabilities	456,764	1,748,423
Total Current Liabilities	2,727,530	4,109,924
Non-Current Liabilities		
Bonds Payable	14,116,073	14,818,304
Other Non-Current Liabilities	1,330,247	24,630
Total Non-Current Liabilities	15,446,321	14,842,934
Total Liabilities	18,173,850	18,952,858
TOTAL LIABILITIES AND EQUITY	67,924,188	67,010,762

ROCHELLE MUNICIPAL UTILITIES

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

For the 11 Months Ending November 30, 2019 and 2018

	2019	2018	Variance	%
OPERATING REVENUES				
Residential	5,626,924	6,142,523	(515,599)	91.6
Small General Service	4,790,813	4,977,921	(187,108)	96.2
Large General Service	21,099,393	21,814,493	(715,100)	96.7
Public Street Lighting	130,921	137,401	(6,479)	95.3
Interdepartmental	558,562	597,098	(38,536)	93.6
Forfeited Discounts	114,866	223,576	(108,710)	51.4
Other Operating Revenues	2,358,869	2,390,051	(31,181)	98.7
Total Operating Revenues	34,680,348	36,283,062	(1,602,714)	95.6
OPERATING EXPENSES				
Purchased Power	19,450,358	20,553,680	(1,103,322)	94.6
Generation - Operation	593,216	751,742	(158,526)	78.9
Generation - Maintenance	1,017,461	690,243	327,218	147.4
Transmission - Operation	1,048,437	1,229,647	(181,209)	85.3
Transmission - Maintenance	20,544	7,218	13,326	284.6
Distribution - Operation	1,500,773	1,613,272	(112,500)	93.0
Distribution - Maintenance	940,399	1,015,958	(75,559)	92.6
Depreciation	2,734,101	2,788,862	(54,761)	98.0
Taxes Other Than Income Taxes	145,459	151,171	(5,712)	96.2
Customer Accounts	435,805	368,052	67,754	118.4
Administrative & General	2,262,010	2,232,597	29,413	101.3
Total Operating Expenses	30,148,563	31,402,441	(1,253,878)	96.0
Operating Income (Loss)	4,531,785	4,880,621	(348,836)	92.9
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	230,825	159,505	71,320	144.7
Merchandising, Jobbing & Contract Expense	(15,003)	(37,009)	22,007	(40.5)
Amortization Expense	46,555	60,119	(13,564)	77.4
Interest Expense	(540,815)	(557,493)	16,878	(97.0)
Non-Operating Revenue (Expense)	136	936	(801)	14.5
Total Non-Operating Revenue (Expense)	(278,102)	(373,941)	95,840	(74.4)
Increase (Decrease) in Retained Earnings Before Operating Transfers	4,253,684	4,506,680	(252,996)	94.4
Operating Transfers In (Out)	(1,802,744)	(1,812,275)	9,531	(99.5)
Increase (Decrease) in Retained Earnings	2,450,939	2,694,405	(243,465)	91.0
RETAINED EARNINGS - Beginning of Period	47,299,398	45,369,842	1,929,556	104.3
RETAINED EARNINGS - END OF PERIOD	49,750,338	48,064,247	1,686,091	103.5