

**CITY OF ROCHELLE  
GENERAL FUND BUDGET SUMMARY  
FOR THE 5 MONTHS ENDING MAY 31 2020**

<b>REVENUE</b>	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
Taxes	-	-	1,867,476	1,867,476	0
Licenses and Permits	1,071	170,262	521,650	351,388	32.64
Intergovernmental Revenue	9,524	1,368,456	3,577,889	2,209,433	38.25
Fines, Forfeitures & Penalties	4,731	32,213	75,000	42,787	42.95
Public Charges for Services	51,407	396,611	1,203,853	807,242	32.95
Other Fees	800	14,900	20,250	5,350	73.58
Miscellaneous Revenues	4,510	37,748	110,500	72,752	34.16
Other Financing Sources	229,051	1,145,253	2,748,607	1,603,354	41.67
<b>Total Revenues</b>	<b>301,093</b>	<b>3,165,444</b>	<b>10,125,225</b>	<b>6,959,781</b>	<b>31.26</b>
<b>OPERATING EXPENSES</b>					
Mayor and City Council	2,814	11,042	37,300	26,258	29.6
City Manager	9,259	14,998	40,500	25,502	37.03
City Attorney	9,295	46,555	100,000	53,445	46.55
City Clerk	10,771	38,183	84,006	45,823	45.45
Police Department	293,295	1,204,189	3,553,706	2,349,517	33.89
Fire Department	192,359	748,251	2,475,761	1,727,510	30.22
Community Development	37,429	162,764	453,419	290,655	35.9
Engineering	28,522	108,284	257,652	149,368	42.03
Street Division	141,245	774,658	1,885,138	1,110,480	41.09
Cemetery Division	16,366	44,895	137,419	92,524	32.67
Municipal Building	98,751	450,398	1,131,807	681,409	39.79
Economic Development	673	2,426	12,100	9,674	20.05
<b>Total Expenses</b>	<b>840,780</b>	<b>3,606,642</b>	<b>10,168,808</b>	<b>6,562,166</b>	<b>35.47</b>
<b>Revenue over Expenses</b>	<b>(539,687)</b>	<b>(441,198)</b>	<b>(43,583)</b>	<b>397,615</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	.00	.00	798,055.00	( 798,055.00)	.0
01-11-31110	.00	.00	527,495.00	( 527,495.00)	.0
01-11-31120	.00	.00	351,926.00	( 351,926.00)	.0
01-11-31500	.00	.00	190,000.00	( 190,000.00)	.0
<b>TOTAL TAXES</b>	<b>.00</b>	<b>.00</b>	<b>1,867,476.00</b>	<b>( 1,867,476.00)</b>	<b>.0</b>
<u>LICENSES &amp; PERMITS</u>					
01-11-32100	.00	1,550.00	1,700.00	( 150.00)	91.2
01-11-32500	.00	60,798.68	118,750.00	( 57,951.32)	51.2
01-11-32510	.00	92,946.67	319,200.00	( 226,253.33)	29.1
01-11-32600	.00	.00	2,000.00	( 2,000.00)	.0
01-11-32900	.00	210.00	.00	210.00	.0
01-11-33100	1,070.50	14,757.13	80,000.00	( 65,242.87)	18.5
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>1,070.50</b>	<b>170,262.48</b>	<b>521,650.00</b>	<b>( 351,387.52)</b>	<b>32.6</b>
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	.00	343,592.76	915,945.00	( 572,352.24)	37.5
01-11-34200	.00	103,854.18	216,000.00	( 112,145.82)	48.1
01-11-34300	9,274.69	61,807.94	123,750.00	( 61,942.06)	50.0
01-11-34400	.00	720,694.28	2,040,000.00	( 1,319,305.72)	35.3
01-11-34450	.00	126,524.92	282,194.00	( 155,669.08)	44.8
01-11-34460	.00	1,566.69	.00	1,566.69	.0
01-11-34755	249.02	10,415.26	.00	10,415.26	.0
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>9,523.71</b>	<b>1,368,456.03</b>	<b>3,577,889.00</b>	<b>( 2,209,432.97)</b>	<b>38.3</b>
<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100	4,731.00	32,212.86	75,000.00	( 42,787.14)	43.0
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>4,731.00</b>	<b>32,212.86</b>	<b>75,000.00</b>	<b>( 42,787.14)</b>	<b>43.0</b>
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	25,477.30	177,863.15	726,000.00	( 548,136.85)	24.5
01-11-36700	200.00	10,311.89	49,500.00	( 39,188.11)	20.8
01-11-36800	7,876.74	38,466.02	93,603.00	( 55,136.98)	41.1
01-11-36900	8,803.18	109,995.18	194,750.00	( 84,754.82)	56.5
01-11-39960	9,050.00	59,975.00	140,000.00	( 80,025.00)	42.8
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>51,407.22</b>	<b>396,611.24</b>	<b>1,203,853.00</b>	<b>( 807,241.76)</b>	<b>33.0</b>
<u>OTHER FEES</u>					

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	800.00	6,100.00	18,000.00	( 11,900.00)	33.9
01-11-37650 GRAVE OPENING WINTER FEE	.00	700.00	.00	700.00	.0
01-11-37901 REIMBURSED DEVELOPER FEES	.00	6,600.00	.00	6,600.00	.0
01-11-37910 BUILDING AND ZONING FEES	.00	1,500.00	2,250.00	( 750.00)	66.7
<b>TOTAL OTHER FEES</b>	<b>800.00</b>	<b>14,900.00</b>	<b>20,250.00</b>	<b>( 5,350.00)</b>	<b>73.6</b>
<b>MISCELLANEOUS REVENUES</b>					
01-11-38100 INTEREST INCOME	.00	16,094.65	45,000.00	( 28,905.35)	35.8
01-11-38700 LOT SALES	1,950.00	6,500.00	13,500.00	( 7,000.00)	48.2
01-11-38800 CEMETERY RECEIPTS	100.00	700.00	2,000.00	( 1,300.00)	35.0
01-11-38900 MISCELLANEOUS	2,460.00	14,453.50	50,000.00	( 35,546.50)	28.9
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>4,510.00</b>	<b>37,748.15</b>	<b>110,500.00</b>	<b>( 72,751.85)</b>	<b>34.2</b>
<b>OTHER FINANCING SOURCES</b>					
01-11-39910 TRANSFER FROM ELECTRIC	163,582.33	817,911.65	1,962,988.00	( 1,145,076.35)	41.7
01-11-39920 TRANSFER FROM WATER	12,315.58	61,577.90	147,787.00	( 86,209.10)	41.7
01-11-39930 TRANSF FROM WATER RECLAMATION	16,104.83	80,524.15	193,258.00	( 112,733.85)	41.7
01-11-39945 RAILROAD FUND TRANSFER	8,312.42	41,562.10	99,749.00	( 58,186.90)	41.7
01-11-39946 SALES TAX FUND TRANSFER	25,000.00	125,000.00	300,000.00	( 175,000.00)	41.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	5,000.00	12,000.00	( 7,000.00)	41.7
01-11-39950 SOLID WASTE TRANSFER	2,735.42	13,677.10	32,825.00	( 19,147.90)	41.7
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>229,050.58</b>	<b>1,145,252.90</b>	<b>2,748,607.00</b>	<b>( 1,603,354.10)</b>	<b>41.7</b>
<b>TOTAL FUND REVENUE</b>	<b>301,093.01</b>	<b>3,165,443.66</b>	<b>10,125,225.00</b>	<b>( 6,959,781.34)</b>	<b>31.3</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	2,913.60	10,544.46	25,250.00	( 14,705.54)	41.8
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	( 100.00)	.0
01-12-55400-000 PRINTING	.00	.00	250.00	( 250.00)	.0
01-12-56100-000 DUES	.00	.00	1,200.00	( 1,200.00)	.0
01-12-56200-000 TRAVEL EXPENSES	.00	.00	3,500.00	( 3,500.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	( 100.00)	.00	3,750.00	( 3,750.00)	.0
01-12-65100-000 OFFICE SUPPLIES	.00	352.80	1,500.00	( 1,147.20)	23.5
01-12-83000-000 EQUIPMENT	.00	.00	1,000.00	( 1,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	144.30	750.00	( 605.70)	19.2
<b>TOTAL MAYOR/CITY COUNCIL</b>	<b>2,813.60</b>	<b>11,041.56</b>	<b>37,300.00</b>	<b>( 26,258.44)</b>	<b>29.6</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-42100-000 SALARIES (FULL-TIME)	4,732.80	17,128.23	41,016.00	( 23,887.77)	41.8
01-13-42300-000 SALARY EXPENSE-OVERTIME	.00	59.16	.00	59.16	.0
01-13-45100-000 HEALTH INSURANCE	1,786.20	8,931.00	8,920.00	11.00	100.1
01-13-45200-000 LIFE INSURANCE	.00	.00	80.00	( 80.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	56.50	3,258.07	6,000.00	( 2,741.93)	54.3
01-13-55100-000 POSTAGE	.00	2,325.19	6,000.00	( 3,674.81)	38.8
01-13-55200-000 TELEPHONE	53.62	338.94	750.00	( 411.06)	45.2
01-13-55400-000 PRINTING	.00	.00	2,500.00	( 2,500.00)	.0
01-13-58100-000 DUES	.00	.00	240.00	( 240.00)	.0
01-13-56200-000 TRAVEL EXPENSES	.00	.00	100.00	( 100.00)	.0
01-13-56300-000 TRAINING	.00	.00	150.00	( 150.00)	.0
01-13-56500-000 PUBLICATIONS	.00	.00	150.00	( 150.00)	.0
01-13-56600-000 CONFERENCE	( 50.00)	( 550.00)	2,500.00	( 3,050.00)	( 22.0)
01-13-65100-000 OFFICE SUPPLIES	.00	74.45	100.00	( 25.55)	74.5
01-13-83000-000 EQUIPMENT	.00	1,649.96	1,500.00	149.96	110.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	4,192.00	4,968.00	14,000.00	( 9,032.00)	35.5
<b>TOTAL CITY CLERK</b>	<b>10,771.12</b>	<b>38,183.00</b>	<b>84,006.00</b>	<b>( 45,823.00)</b>	<b>45.5</b>

CITY OF ROCHELLE  
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GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-45100-000 HEALTH INSURANCE	696.51	3,482.55	3,606.00	( 123.45)	96.6
01-17-51100-000 MAINTENANCE (BUILDING)	109.00	11,013.33	20,500.00	( 9,486.67)	53.7
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	375.00	2,000.00	( 1,625.00)	18.8
01-17-52900-000 MAINTENANCE (OTHER)	165.30	1,322.63	3,000.00	( 1,677.37)	44.1
01-17-53600-000 JANITORIAL SERVICES	2,300.00	12,075.00	30,000.00	( 17,925.00)	40.3
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	58,810.00	141,144.00	( 82,334.00)	41.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	490.75	24,700.00	( 24,209.25)	2.0
01-17-55200-000 TELEPHONE	.00	.00	500.00	( 500.00)	.0
01-17-57100-000 UTILITIES	4,864.54	24,758.48	65,000.00	( 40,241.52)	38.1
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.66	203.30	500.00	( 296.70)	40.7
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	.00	700.00	( 700.00)	.0
01-17-61100-000 MAINTENANCE BUILDING	.00	299.28	1,000.00	( 700.72)	29.9
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	.00	500.00	( 500.00)	.0
01-17-65100-000 OFFICE SUPPLIES	330.37	2,045.71	6,000.00	( 3,954.29)	34.1
01-17-65400-000 GENERAL SUPPLIES	311.35	1,174.79	4,000.00	( 2,825.21)	29.4
01-17-82000-000 BUILDING	.00	.00	6,000.00	( 6,000.00)	.0
01-17-83000-000 EQUIPMENT	.00	10,292.17	11,000.00	( 707.83)	93.6
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	3,000.00	( 3,000.00)	.0
01-17-91100-000 COMMUNITY RELATIONS	4,492.11	12,228.36	16,250.00	( 4,021.64)	75.3
01-17-91400-000 SALES TAX REBATE	.00	8,911.68	40,000.00	( 31,088.32)	22.3
01-17-99910-000 TRANSFER AMBULANCE FUND	16,666.67	83,333.35	250,000.00	( 166,666.65)	33.3
01-17-99930-000 TRANSFE FIRE PENSION	12,729.09	30,903.98	61,875.00	( 30,971.02)	50.0
01-17-99931-000 TRANSFE POLICE PENSION	12,729.09	30,903.98	61,875.00	( 30,971.02)	50.0
01-17-99964-000 TRANSFER ADMIN SERVICE	31,554.75	157,773.75	378,657.00	( 220,883.25)	41.7
<b>TOTAL MUNICIPAL BUILDING</b>	<b>98,751.44</b>	<b>450,398.09</b>	<b>1,131,807.00</b>	<b>( 681,408.91)</b>	<b>39.8</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2020

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	9,295.25	46,554.60	100,000.00	( 53,445.40)	46.6
	TOTAL CITY ATTORNEY	9,295.25	46,554.60	100,000.00	( 53,445.40)	46.6

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	5.91	29.55	.00	29.55	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,000.00	( 1,000.00)	.0
01-19-55200-000 TELEPHONE	( 37.50)	50.10	600.00	( 549.90)	8.4
01-19-55300-000 PUBLISHING	.00	.00	100.00	( 100.00)	.0
01-19-56000-000 PROFESSIONAL DEVELOPMENT	.00	.00	11,000.00	( 11,000.00)	.0
01-19-56100-000 DUES	8,505.00	8,856.00	13,000.00	( 4,144.00)	68.1
01-19-56200-000 TRAVEL EXPENSES	.00	450.65	800.00	( 349.35)	56.3
01-19-56500-000 PUBLICATIONS	.00	.00	300.00	( 300.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	( 100.00)	1,050.48	5,000.00	( 3,949.52)	21.0
01-19-65100-000 OFFICE SUPPLIES	.00	150.49	500.00	( 349.51)	30.1
01-19-91100-000 COMMUNITY RELATIONS	885.95	4,359.18	8,000.00	( 3,640.82)	54.5
01-19-92900-000 MISCELLANEOUS CHARGES	.00	52.00	200.00	( 148.00)	26.0
TOTAL CITY MANAGER	9,259.36	14,998.45	40,500.00	( 25,501.55)	37.0

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	130,890.77	561,175.70	1,393,613.00	( 832,437.30)	40.3

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	239,013.68	816,659.95	1,918,889.00	( 1,102,229.05)	42.6
01-21-42200-000 SALARIES - PART-TIME	4,053.42	16,218.78	40,000.00	( 23,781.22)	40.6
01-21-42300-000 SALARIES - OVERTIME	9,630.26	46,407.03	145,000.00	( 98,592.97)	32.0
01-21-42800-000 OIC - ON-CALL FTO	2,203.68	8,780.48	30,000.00	( 21,219.52)	29.3
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	715,312.00	( 715,312.00)	.0
01-21-45100-000 HEALTH INSURANCE	30,326.82	147,669.62	361,264.00	( 213,594.38)	40.9
01-21-45200-000 LIFE INSURANCE	153.66	768.30	2,000.00	( 1,231.70)	38.4
01-21-47100-000 UNIFORM ALLOWANCE	245.97	10,521.09	25,000.00	( 14,478.91)	42.1
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,186.95	13,813.53	40,000.00	( 26,186.47)	34.5
01-21-51300-000 MAINTENANCE - VEHICLE	213.58	15,881.13	30,000.00	( 14,118.87)	52.9
01-21-53400-000 MEDICAL SERVICES	146.00	146.00	500.00	( 354.00)	29.2
01-21-53700-000 DATA PROCESSING SERVICES	.00	.00	32,000.00	( 32,000.00)	.0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	914.80	4,000.00	( 3,085.20)	22.9
01-21-55100-000 POSTAGE	.00	.00	100.00	( 100.00)	.0
01-21-55200-000 TELEPHONE	878.71	8,452.37	24,000.00	( 15,547.63)	35.2
01-21-55300-000 PUBLISHING	.00	75.00	1,200.00	( 1,125.00)	6.3
01-21-55400-000 PRINTING	1,198.55	1,791.35	5,000.00	( 3,208.65)	35.8
01-21-56100-000 DUES	.00	6,997.76	13,500.00	( 6,502.24)	51.8
01-21-56200-000 TRAVEL EXPENSES	.00	144.11	4,100.00	( 3,955.89)	3.5
01-21-56300-000 TRAINING	( 50.00)	3,873.34	10,000.00	( 6,126.66)	38.7
01-21-56400-000 TUITION REIMBURSEMENT	.00	12,500.00	12,500.00	.00	100.0
01-21-56500-000 PUBLICATIONS	.00	.00	50.00	( 50.00)	.0
01-21-57100-000 UTILITIES	97.14	485.70	1,400.00	( 914.30)	34.7
01-21-57800-000 ANIMAL CONTROL	.00	734.34	3,500.00	( 2,765.66)	21.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	158.50	2,000.00	( 1,841.50)	7.9
01-21-65100-000 OFFICE SUPPLIES	.00	3,482.69	8,000.00	( 4,517.31)	43.5
01-21-65200-000 OPERATING SUPPLIES	605.46	9,008.77	17,000.00	( 7,991.23)	53.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	2,267.78	13,370.41	28,000.00	( 14,629.59)	47.8
01-21-65800-000 PRISONER SUPPLIES	123.70	2,883.12	5,000.00	( 2,116.88)	57.7
01-21-66200-000 K9 SUPPLIES	.00	883.48	1,800.00	( 916.52)	49.1
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	59,891.92	64,091.00	( 4,199.08)	93.5
01-21-91700-000 INVESTIGATIONS	.00	600.00	2,500.00	( 1,900.00)	24.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	1,075.00	2,000.00	( 925.00)	53.8
01-21-92400-000 DUI	.00	.00	2,000.00	( 2,000.00)	.0
01-21-92900-000 MISCELLANEOUS EXPENSES	.00	.00	2,000.00	( 2,000.00)	.0
<b>TOTAL POLICE DEPARTMENT</b>	<b>293,295.36</b>	<b>1,204,188.57</b>	<b>3,553,706.00</b>	<b>( 2,349,517.43)</b>	<b>33.9</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<b>FIRE DEPARTMENT</b>					
01-22-42100-000 SALARIES - REGULAR	128,470.22	460,681.76	1,137,758.00	( 677,076.24)	40.5
01-22-42200-000 SALARIES - PART-TIME	7,063.00	32,123.50	142,919.00	( 110,795.50)	22.5
01-22-42300-000 SALARY EXPENSE - OVERTIME	25,812.65	103,887.69	255,000.00	( 151,112.31)	40.7
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	477,231.00	( 477,231.00)	.0
01-22-45100-000 HEALTH INSURANCE	17,336.44	86,682.20	207,243.00	( 120,560.80)	41.8
01-22-45200-000 LIFE INSURANCE	76.83	384.15	1,000.00	( 615.85)	38.4
01-22-47100-000 UNIFORM ALLOWANCE	74.98	661.84	14,000.00	( 13,338.16)	4.7
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.66	325.47	10,000.00	( 9,674.53)	3.3
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	2,316.50	4,472.57	12,500.00	( 8,027.43)	35.8
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	2,593.48	4,770.69	24,000.00	( 19,229.31)	19.9
01-22-53400-000 MEDICAL SERVICES	.00	.00	7,800.00	( 7,800.00)	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,420.35	18,965.62	40,580.00	( 21,614.38)	46.7
01-22-55100-000 POSTAGE	.00	54.72	500.00	( 445.28)	10.9
01-22-55200-000 TELEPHONE	364.66	2,540.35	8,000.00	( 5,459.65)	31.8
01-22-55400-000 PRINTING	.00	150.00	750.00	( 600.00)	20.0
01-22-56100-000 DUES	.00	425.00	2,000.00	( 1,575.00)	21.3
01-22-56200-000 TRAVEL EXPENSES	.00	80.00	80.00	.00	100.0
01-22-56300-000 TRAINING	405.00	1,802.70	7,000.00	( 5,197.30)	25.8
01-22-56400-000 TUITION REIMBURSMENT	1,816.93	3,190.98	6,000.00	( 2,809.02)	53.2
01-22-56500-000 PUBLICATIONS	.00	.00	150.00	( 150.00)	.0
01-22-57100-000 UTILITIES	1,053.18	5,480.82	17,000.00	( 11,519.18)	32.2
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	41.25	339.81	4,000.00	( 3,660.19)	8.5
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	16.88	2,147.86	5,000.00	( 2,852.14)	43.0
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	673.01	5,000.00	( 4,326.99)	13.5
01-22-65100-000 OFFICE SUPPLIES	72.67	498.98	2,500.00	( 2,001.02)	20.0
01-22-65200-000 OPERATING SUPPLIES	1,037.32	8,683.85	22,000.00	( 13,316.15)	39.5
01-22-65400-000 JANITORIAL SUPPLIES	85.28	494.80	3,000.00	( 2,505.20)	16.5
01-22-65500-000 AUTOMOTIVE FUEL/OIL	460.34	3,424.53	16,000.00	( 12,575.47)	21.4
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	5,307.99	40,000.00	( 34,692.01)	13.3
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	5,250.00	( 5,250.00)	.0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	1,500.00	( 1,500.00)	.0
<b>TOTAL FIRE DEPARTMENT</b>	<b>192,358.62</b>	<b>748,250.89</b>	<b>2,475,761.00</b>	<b>( 1,727,510.11)</b>	<b>30.2</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	485,653.98	1,952,439.46	6,029,467.00	( 4,077,027.54)	32.4

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	97,172.71	317,270.70	835,175.00	( 517,904.30)	38.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	778.90	24,262.23	65,000.00	( 40,737.77)	37.3
01-41-42600-000 SALARIES-PAGER PAY	1,527.50	9,289.00	20,000.00	( 10,711.00)	46.5
01-41-45100-000 HEALTH INSURANCE	13,775.28	60,409.78	177,904.00	( 117,494.22)	34.0
01-41-45200-000 LIFE INSURANCE	59.10	295.50	1,782.00	( 1,486.50)	16.6
01-41-47100-000 UNIFORM ALLOWANCE	( 267.32)	806.76	5,000.00	( 4,193.24)	16.1
01-41-47300-000 CLOTHING ACQUISITION	.00	660.99	2,500.00	( 1,839.01)	26.4
01-41-51100-000 MAINTENANCE (BUILDING)	.00	967.94	3,000.00	( 2,032.06)	32.3
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	1,957.84	20,000.00	( 18,042.16)	9.8
01-41-51300-000 MAINT.SERVICE-VEHICLE	100.80	21,545.01	35,000.00	( 13,454.99)	61.6
01-41-51400-000 MAINTENANCE STREET	1,463.00	3,267.00	25,000.00	( 21,733.00)	13.1
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	1,345.00	5,000.00	( 3,655.00)	26.9
01-41-52900-000 MAINTENANCE OTHER	.00	27,904.03	20,000.00	7,904.03	139.5
01-41-53600-000 JANITORIAL SERVICES	143.26	1,057.56	2,500.00	( 1,442.44)	42.3
01-41-54900-000 OTHER PROFESSIONAL SERVICES	8,075.94	11,029.94	25,000.00	( 13,970.06)	44.1
01-41-55100-000 POSTAGE	.00	.00	25.00	( 25.00)	.0
01-41-55200-000 TELEPHONE	143.85	992.18	3,000.00	( 2,007.82)	33.1
01-41-55300-000 PUBLISHING	.00	.00	300.00	( 300.00)	.0
01-41-56200-000 TRAVEL EXPENSES	.00	.00	1,000.00	( 1,000.00)	.0
01-41-56300-000 TRAINING	.00	725.00	1,000.00	( 275.00)	72.5
01-41-57100-000 UTILITIES	756.26	4,017.00	13,000.00	( 8,983.00)	30.9
01-41-57200-000 STREET LIGHTING	10,508.52	60,115.04	160,000.00	( 99,884.96)	37.6
01-41-59400-000 LEASE OR RENTALS	.00	1,759.59	3,000.00	( 1,240.41)	58.7
01-41-61100-000 MAINTENANCE BUILDING	.00	2,268.42	2,500.00	( 231.58)	90.7
01-41-61200-000 MAINTENANCE (EQUIPMENT)	65.39	1,180.06	10,000.00	( 8,819.94)	11.8
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	317.89	7,621.15	20,000.00	( 12,378.85)	38.1
01-41-61400-000 SUPPLIES STREETS	4,362.58	10,870.78	60,000.00	( 49,129.22)	18.1
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	77,475.51	105,000.00	( 27,524.49)	73.8
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	.00	533.07	5,000.00	( 4,466.93)	10.7
01-41-62900-000 SUPPLIES OTHER	.00	1,398.85	12,000.00	( 10,601.15)	11.7
01-41-65100-000 OFFICE SUPPLIES	.00	854.87	2,000.00	( 1,145.13)	42.7
01-41-65200-000 OPERATING SUPPLIES	102.63	1,521.20	5,000.00	( 3,478.80)	30.4
01-41-65300-000 SMALL TOOLS	.00	327.61	2,000.00	( 1,672.39)	16.4
01-41-65400-000 JANITORIAL SUPPLIES	.00	539.20	1,000.00	( 460.80)	53.9
01-41-65500-000 GASOLINE/OIL	1,199.22	13,656.08	52,500.00	( 38,843.92)	26.0
01-41-66100-000 SAFETY SUPPLIES	306.80	962.65	3,500.00	( 2,537.35)	27.5
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	652.27	94,825.67	165,252.00	( 70,426.33)	57.4
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	10,755.00	15,000.00	( 4,245.00)	71.7
01-41-92900-000 MISCELLANEOUS CHARGES	.00	190.04	200.00	( 9.96)	95.0
<b>TOTAL STREET DIVISION</b>	<b>141,244.58</b>	<b>774,658.25</b>	<b>1,885,138.00</b>	<b>( 1,110,479.75)</b>	<b>41.1</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	6,474.60	23,570.25	56,113.00	( 32,542.75)	42.0
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	2,286.33	5,700.00	( 3,413.67)	40.1
01-46-42600-000 PAGER	217.50	870.00	1,851.00	( 981.00)	47.0
01-46-45100-000 HEALTH INSURANCE	1,098.51	5,492.55	17,840.00	( 12,347.45)	30.8
01-46-45200-000 LIFE INSURANCE	5.91	29.55	115.00	( 85.45)	25.7
01-46-51100-000 MAINTENANCE (BUILDING)	.00	320.00	700.00	( 380.00)	45.7
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	( 500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	7.00	48.00	250.00	( 202.00)	19.2
01-46-54900-000 OTHER PROFESSIONAL SERVICES	7,864.59	8,781.47	40,000.00	( 31,218.53)	22.0
01-46-55200-000 TELEPHONE	.00	255.64	1,600.00	( 1,344.36)	16.0
01-46-57100-000 UTILITIES	182.48	899.65	2,750.00	( 1,850.35)	32.7
01-46-61100-000 MAINTENANCE BUILDING	.00	23.29	750.00	( 726.71)	3.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	190.00	190.00	500.00	( 310.00)	38.0
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	250.00	( 250.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	443.17	1,600.00	( 1,156.83)	27.7
01-46-65200-000 OPERATING SUPPLIES	127.64	639.64	750.00	( 110.36)	85.3
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	( 500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	43.38	150.00	( 106.62)	28.9
01-46-65500-000 GASOLINE/OIL	119.25	543.42	2,000.00	( 1,456.58)	27.2
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	3,000.00	( 3,000.00)	.0
01-46-92900-000 MISCELLANEOUS CHARGES	78.91	459.06	500.00	( 40.94)	91.8
<b>TOTAL CEMETERY</b>	<b>16,366.39</b>	<b>44,895.40</b>	<b>137,419.00</b>	<b>( 92,523.60)</b>	<b>32.7</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	22,382.83	81,004.51	198,422.00	( 117,417.49)	40.8
01-48-45100-000 HEALTH INSURANCE	2,929.36	14,646.80	35,680.00	( 21,033.20)	41.1
01-48-45200-000 LIFE INSURANCE	11.82	59.10	250.00	( 190.90)	23.6
01-48-51100-000 MAINTENANCE (BUILDING)	45.48	45.48	.00	45.48	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	282.20	867.53	1,200.00	( 332.47)	72.3
01-48-51300-000 MAINT.SERVICE (VEHICLE)	( 14.00)	530.39	600.00	( 69.61)	88.4
01-48-53200-000 ENGINEERING SERVICE	237.50	3,228.75	3,350.00	( 121.25)	96.4
01-48-54900-000 OTHER PROFESSIONAL SERVICES	49.29	368.02	1,500.00	( 1,131.98)	24.5
01-48-55200-000 TELEPHONE	136.09	749.71	2,200.00	( 1,450.29)	34.1
01-48-55300-000 PUBLISHING	.00	.00	600.00	( 600.00)	.0
01-48-56100-000 DUES	.00	.00	800.00	( 800.00)	.0
01-48-56200-000 TRAVEL EXPENSES	.00	722.97	1,000.00	( 277.03)	72.3
01-48-56300-000 TRAINING	.00	280.00	1,400.00	( 1,120.00)	20.0
01-48-61200-000 SUPPLIES (EQUIPMENT)	1,378.19	1,544.23	1,900.00	( 355.77)	81.3
01-48-65100-000 OFFICE SUPPLIES	.00	69.36	700.00	( 630.64)	9.9
01-48-65300-000 SMALL TOOLS	.00	88.89	350.00	( 261.11)	25.4
01-48-65400-000 JANITORIAL SUPPLIES	297.02	322.96	100.00	222.96	323.0
01-48-65500-000 GASOLINE & OIL	63.54	309.69	1,100.00	( 790.31)	28.2
01-48-67000-000 PRINT MATERIALS	.00	6.00	100.00	( 94.00)	6.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	1,142.84	3,404.33	1,700.00	1,704.33	200.3
01-48-83000-000 EQUIPMENT	( 455.18)	.00	4,600.00	( 4,600.00)	.0
01-48-92900-000 MISCELLANEOUS	35.00	35.00	100.00	( 65.00)	35.0
<b>TOTAL ENGINEERING</b>	<b>28,521.98</b>	<b>108,283.72</b>	<b>257,652.00</b>	<b>( 149,368.28)</b>	<b>42.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	186,132.95	927,837.37	2,280,209.00	( 1,352,371.63)	40.7

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2020

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)	34,230.74	121,854.58	289,599.00	( 167,744.42)	42.1
01-44-45100-000 HEALTH INSURANCE	4,059.84	20,299.20	49,449.00	( 29,149.80)	41.1
01-44-45200-000 LIFE INSURANCE	23.64	118.20	350.00	( 231.80)	33.8
01-44-52900-000 NUISANCE ABATEMENT	170.00	26.00	6,900.00	( 6,874.00)	.4
01-44-54900-000 OTHER PROFESSIONAL SERVICES	1,142.84	10,112.63	50,000.00	( 39,887.37)	20.2
01-44-54920-000 OTHER PROF SVCS - REBRANDING	.00	4,858.05	13,000.00	( 8,141.95)	37.4
01-44-55200-000 TELEPHONE	158.97	631.09	1,200.00	( 568.91)	52.6
01-44-55300-000 PUBLISHING	.00	588.00	8,000.00	( 7,412.00)	7.4
01-44-55400-000 PRINTING	.00	327.05	2,200.00	( 1,872.95)	14.9
01-44-56100-000 DUES	55.00	809.50	1,800.00	( 990.50)	45.0
01-44-56200-000 TRAVEL EXPENSES	.00	595.92	1,000.00	( 404.08)	59.6
01-44-56300-000 TRAINING	.00	85.00	1,000.00	( 915.00)	8.5
01-44-56600-000 CONFERENCE EXPENSES	( 1,190.00)	.00	1,500.00	( 1,500.00)	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	1,354.94	1,500.00	( 145.06)	90.3
01-44-65100-000 OFFICE SUPPLIES	.00	708.33	2,500.00	( 1,791.67)	28.3
01-44-65200-000 OPERATING SUPPLIES	.00	64.64	500.00	( 435.36)	12.9
01-44-65400-000 GENERAL SUPPLIES	.00	23.85	.00	23.85	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	71.71	197.20	1,000.00	( 802.80)	19.7
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	( 1,293.86)	.00	.00	.00	.0
01-44-91100-000 PUBLIC RELATIONS	.00	109.81	21,921.00	( 21,811.19)	.5
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>37,429.08</b>	<b>162,763.99</b>	<b>453,419.00</b>	<b>( 290,655.01)</b>	<b>35.9</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-54900-000 OTHER PROFESSIONAL SERVICES	571.42	571.42	1,000.00	( 428.58)	57.1
01-61-55100-000 POSTAGE	.00	33.67	100.00	( 66.33)	33.7
01-61-55200-000 TELEPHONE	66.62	392.19	1,100.00	( 707.81)	35.7
01-61-56100-000 DUES	.00	.00	1,200.00	( 1,200.00)	.0
01-61-56200-000 TRAVEL EXPENSES	.00	.00	500.00	( 500.00)	.0
01-61-56300-000 TRAINING	.00	.00	1,000.00	( 1,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	.00	100.00	( 100.00)	.0
01-61-56600-000 CONFERENCE	.00	.00	1,200.00	( 1,200.00)	.0
01-61-65100-000 OFFICE SUPPLIES	35.14	223.67	700.00	( 476.33)	32.0
01-61-65200-000 OPERATING SUPPLIES	.00	165.11	300.00	( 134.89)	55.0
01-61-83000-000 EQUIPMENT	.00	1,039.50	3,000.00	( 1,960.50)	34.7
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	1,500.00	( 1,500.00)	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	.00	400.00	( 400.00)	.0
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>673.18</b>	<b>2,425.56</b>	<b>12,100.00</b>	<b>( 9,674.44)</b>	<b>20.1</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2020

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOP	38,102.26	165,189.55	465,519.00	( 300,329.45)	35.5
TOTAL FUND EXPENDITURES	<u>840,779.96</u>	<u>3,606,642.08</u>	<u>10,168,808.00</u>	<u>( 6,562,165.92)</u>	<u>35.5</u>
NET REVENUE OVER EXPENDITURES	<u>( 539,686.95)</u>	<u>( 441,198.42)</u>	<u>( 43,583.00)</u>	<u>( 397,615.42)</u>	<u>(1012.</u>

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 5 MONTHS ENDING MAY 31 2020**

	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
<b>REVENUE BY FUND</b>					
Audit	-	4	29,010	29,006	0.01
Insurance	-	-	300,150	300,150	0
Illinois Municipal Retirement	-	0	233,156	233,156	0
Social Security	-	-	180,050	180,050	0
Ambulance	16,667	83,624	201,500	117,876	41.5
Economic Development	-	-	-	-	0
Motor Fuel Tax	105,161	1,491,729	2,260,300	768,571	66
Utility Tax	43,507	232,979	539,000	306,021	43.22
Travel and Tourism	8,347	50,574	321,200	270,626	15.75
Sales Tax	-	360,621	1,140,000	779,379	31.63
Lighthouse Pointe TIF	-	1,919	614,591	612,672	0.31
Foreign Fire Insurance	-	-	25,250	25,250	0
TIF	-	-	86,896	86,896	0
Overweight Truck	9,246	31,029	45,800	14,771	67.75
Capital Improvement	251,925	252,121	7,207,800	6,955,679	3.5
Stormwater Management	90	607	45,500	44,893	1.33
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	37,497	1,869,739	665,600	(1,004,139)	250.86
Technology Center	126,450	630,507	1,517,100	886,593	41.56
Airport	12,237	97,543	2,570,065	2,472,522	3.8
Railroad	72,471	1,084,718	1,358,062	273,344	79.87
Golf Course	32,681	86,220	356,750	270,530	24.17
Health Insurance	-	-	-	-	0
Administrative Services	113,186	588,409	1,353,700	765,291	43.47
<b>Total Revenues</b>	<b>829,463</b>	<b>6,662,344</b>	<b>21,051,480</b>	<b>14,389,136</b>	<b>31.65</b>

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 5 MONTHS ENDING MAY 31 2020**

	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
<b>OPERATING EXPENSES</b>					
Audit	2,500	24,750	28,900	4,150	85.64
Insurance	23,646	145,958	321,000	175,042	45.47
Illinois Municipal Retirement	24,838	90,798	165,000	74,202	55.03
Social Security	22,431	83,727	187,500	103,773	44.65
Ambulance	-	550,000	274,115	(275,885)	200.65
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	-	2,775,000	2,775,000	0
Utility Tax	-	-	1,268,000	1,268,000	0
Travel and Tourism	9,487	71,792	320,750	248,958	22.38
Sales Tax	25,000	125,000	3,170,500	3,045,500	3.94
Lighthouse Pointe TIF	677	39,302	382,257	342,955	10.28
Foreign Fire Insurance	-	-	71,000	71,000	0
TIF	7,349	9,358	24,500	15,142	38.2
Overweight Truck	1,000	5,000	13,000	8,000	38.46
Capital Improvement	98,496	509,427	10,372,725	9,863,298	4.91
Stormwater Management	2,500	2,684	53,700	51,016	5
Technology Park	-	-	-	-	0
Debt Service	22,948	114,742	-	(114,742)	0
Solid Waste	34,208	169,818	1,390,928	1,221,110	12.21
Technology Center	50,775	278,016	635,984	357,968	43.71
Airport	26,704	110,752	2,527,451	2,416,699	4.38
Railroad	76,867	200,041	1,320,949	1,120,908	15.14
Golf Course	13,460	56,021	144,274	88,253	38.83
Health Insurance	-	-	-	-	0
Administrative Services	133,730	547,161	1,364,845	817,684	40.09
<b>Total Expenses</b>	<b>576,614</b>	<b>3,134,348</b>	<b>26,812,378</b>	<b>23,678,030</b>	<b>11.69</b>
<b>Revenue over Expenses</b>	<b>252,849</b>	<b>3,527,996</b>	<b>(5,760,898)</b>	<b>(9,288,894)</b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET - WATER FUND May 31, 2020 and 2019

	May 31, 2020	May 31, 2019
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	33,648,104	30,563,043
Less: Accumulated Depreciation	( 9,470,530)	( 8,823,807)
Net Plant in Service	24,177,574	21,739,236
<b>CURRENT ASSETS</b>		
Cash & Investments	2,934,412	4,098,210
Customer Accounts Receivable	1,067,335	405,623
Other Accounts Receivable	87,969	81,594
Prepaid Expenses	10,573	9,699
Total Current Assets	4,100,288	4,595,127
<b>RESTRICTED ASSETS</b>	96,338	96,083
<b>OTHER DEBITS</b>		
Deferred Outflows of Resources	48,279	48,279
Total Other Debits	48,279	48,279
<b>TOTAL ASSETS</b>	28,422,479	26,478,724
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	19,562,598	19,732,878
Contribution in Aid of Construction (Net)	310,743	310,743
Total Equity	19,873,341	20,043,620
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	489,184	212,622
Accrued Liabilities	62,283	53,662
Total Current Liabilities	551,467	266,284
<b>Non-Current Liabilities:</b>		
Other Non-Current Liabilities	7,997,671	6,168,819
Total Non-Current Liabilities	7,997,671	6,168,819
Total Liabilities	8,549,138	6,435,104
<b>TOTAL LIABILITIES AND EQUITY</b>	28,422,479	26,478,724

# ROCHELLE MUNICIPAL UTILITIES

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

For the 5 Months Ending May 31, 2020 and 2019

	2020	2019	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	463,804	378,511	85,293	122.5
Commercial Sales	337,017	268,062	68,955	125.7
Industrial Sales	350,572	354,468	( 3,897)	98.9
Other Operating Revenues	48,646	51,275	( 2,629)	94.9
<b>Total Operating Revenues</b>	<b>1,200,039</b>	<b>1,052,316</b>	<b>147,722</b>	<b>114.0</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	152,049	136,609	15,440	111.3
Source of Supply - Maintenance	1,911	1,826	85	104.7
Water Treatment - Operations	65,483	102,888	( 37,405)	63.7
Water Treatment - Maintenance		3,642	( 3,642)	.0
Distribution - Operations	249,539	149,334	100,204	167.1
Distribution - Maintenance	154,532	140,032	14,500	110.4
Customer Accounts	66,854	66,384	471	100.7
Administrative and General	119,397	110,510	8,887	108.0
Depreciation	269,296	269,296		100.0
<b>Total Operating Expenses</b>	<b>1,079,060</b>	<b>980,520</b>	<b>98,540</b>	<b>110.1</b>
<b>Operating Income (Loss)</b>	<b>120,978</b>	<b>71,796</b>	<b>49,182</b>	<b>168.5</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	26	4,298	( 4,272)	.6
Investment Income	9,576	20,433	( 10,857)	46.9
Merchandising, Jobbing & Contract Expense		( 695)	695	.0
Interest Expense	( 32,315)	( 50,426)	18,110	( 64.1)
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 22,713)</b>	<b>( 26,390)</b>	<b>3,677</b>	<b>( 86.1)</b>
<b>Net Income Before Amortizations</b>	<b>98,265</b>	<b>45,406</b>	<b>52,859</b>	<b>216.4</b>
<b>Net Income</b>	<b>98,265</b>	<b>45,406</b>	<b>52,859</b>	<b>216.4</b>
Operating Transfers In (Out)	( 61,578)	( 54,532)	( 7,046)	( 112.9)
<b>Increase (Decrease) in Retained Earnings</b>	<b>36,687</b>	<b>( 9,126)</b>	<b>45,813</b>	<b>402.0</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>19,526,363</b>	<b>19,743,179</b>	<b>( 216,816)</b>	<b>98.9</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>19,563,050</b>	<b>19,734,053</b>	<b>( 171,003)</b>	<b>99.1</b>

**ROCHELLE MUNICIPAL UTILITIES**

**BALANCE SHEET – WATER RECLAMATION FUND**  
 May 31, 2020 and 2019

	May 31, 2020	May 31, 2019
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	47,497,947	42,852,972
Less: Accumulated Depreciation	( 25,750,809)	( 24,663,753)
Net Plant in Service	21,747,138	18,189,219
<b>CURRENT ASSETS</b>		
Cash & Investments	3,353,176	3,987,355
Customer Accounts Receivable	1,093,111	599,780
Other Accounts Receivable	101,197	109,963
Prepaid Expenses	24,842	21,786
Total Current Assets	4,572,326	4,718,884
<b>RESTRICTED FUNDS</b>	416,472	412,679
<b>NON-CURRENT ASSETS</b>		
Deferred Outflows of Resources	126,557	126,557
Total Non-Current Assets	126,557	126,557
<b>TOTAL ASSETS</b>	26,862,493	23,447,338
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	15,383,127	15,416,744
Contribution in Aid of Construction (Net)	7,309,398	7,309,398
Total Equity	22,692,525	22,726,142
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	419,815	181,249
Accrued Liabilities	150,966	147,147
Total Current Liabilities	570,781	328,397
<b>Non-Current Liabilities:</b>		
Bonds Payable	3,488,045	281,657
Other Non-Current Liabilities	111,142	111,142
Total Non-Current Liabilities	3,599,187	392,799
Total Liabilities	4,169,968	721,196
<b>TOTAL LIABILITIES AND EQUITY</b>	26,862,493	23,447,338

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 5 Months Ending May 31, 2020 and 2019

	2020	2019	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	493,973	475,812	18,162	103.8
Commercial Sales	441,280	519,199	( 77,919)	85.0
Industrial Sales	372,940	473,399	( 100,459)	78.8
Other Operating Revenues	10,737	101,848	( 91,111)	10.5
	<b>1,318,930</b>	<b>1,570,257</b>	<b>( 251,328)</b>	<b>84.0</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	62,422	54,380	8,042	114.8
Collection - Maintenance	6,915	4,696	2,219	147.2
Pumping - Maintenance	48,099	3,870	44,229	1,242.7
Treatment and Disposal - Operations	568,183	455,952	112,231	124.6
Treatment and Disposal - Maintenance	14,998	82,173	( 67,174)	18.3
Customer Accounts	74,393	73,773	620	100.8
Administrative and General	140,780	97,749	43,030	144.0
Depreciation	444,809	444,809		100.0
	<b>1,360,599</b>	<b>1,217,403</b>	<b>143,196</b>	<b>111.8</b>
Operating Income (Loss)	<b>( 41,669)</b>	<b>352,855</b>	<b>( 394,524)</b>	<b>( 11.8)</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	10,225	18,921	( 8,697)	54.0
Non Utility Income	7,568	133,310	( 125,742)	5.7
Merchandising, Jobbing & Contract Income	1,722	2,349	( 627)	73.3
Interest Expense	( 2,687)	( 3,038)	351	( 88.4)
	<b>16,827</b>	<b>151,542</b>	<b>( 134,714)</b>	<b>11.1</b>
Net Income Before Amortizations	<b>( 24,842)</b>	<b>504,396</b>	<b>( 529,238)</b>	<b>( 4.9)</b>
Net Income	<b>( 24,842)</b>	<b>504,396</b>	<b>( 529,238)</b>	<b>( 4.9)</b>
Operating Transfers In (Out)	<b>( 80,524)</b>	<b>( 74,337)</b>	<b>( 6,187)</b>	<b>( 108.3)</b>
Increase (Decrease) in Retained Earnings	<b>( 105,366)</b>	<b>430,059</b>	<b>( 535,425)</b>	<b>( 24.5)</b>
RETAINED EARNINGS - Beginning of Period	<b>15,496,916</b>	<b>14,988,401</b>	<b>508,514</b>	<b>103.4</b>
RETAINED EARNINGS - END OF PERIOD	<b>15,391,550</b>	<b>15,418,461</b>	<b>( 26,911)</b>	<b>99.8</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND May 31, 2020 and 2019

	May 31, 2020	May 31, 2019
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	94,362,750	92,335,896
Less: Accumulated Depreciation	( 53,138,463)	( 50,757,954)
Net Plant in Service	41,224,287	41,577,941
<b>CURRENT ASSETS</b>		
Cash & Investments	8,601,460	8,475,110
Customer Accounts Receivable	6,132,268	4,366,008
Inventory	1,149,553	1,153,767
Prepaid Expenses	114,210	104,216
Total Current Assets	15,997,492	14,099,101
<b>RESTRICTED ASSETS</b>	9,534,195	8,408,393
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	1,089,172	1,257,437
Deferred Outflows of Resources	370,321	370,321
Other Deferred Debits	161,533	176,330
Interdepartmental Loan Receivable	409,044	409,044
Total Non-Current Assets	2,030,070	2,213,133
<b>TOTAL ASSETS</b>	68,786,045	66,298,568
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	52,505,548	48,306,191
Total Equity	52,505,548	48,306,191
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	533,140	2,063,211
Accrued Liabilities	428,777	447,935
Total Current Liabilities	961,917	2,511,146
<b>Non-Current Liabilities:</b>		
Bonds Payable	13,978,752	14,150,983
Other Non-Current Liabilities	1,339,828	1,330,247
Total Non-Current Liabilities	15,318,580	15,481,230
Total Liabilities	16,280,497	17,992,377
<b>TOTAL LIABILITIES AND EQUITY</b>	68,786,045	66,298,568

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 5 Months Ending May 31, 2020 and 2019

	2020	2019	Variance	%
<b>OPERATING REVENUES</b>				
Residential	2,251,488	2,299,935	( 48,447)	97.9
Small General Service	2,123,460	2,129,387	( 5,927)	99.7
Large General Service	9,662,406	9,628,161	34,246	100.4
Public Street Lighting	59,585	61,680	( 2,096)	96.6
Interdepartmental	237,318	251,125	( 13,807)	94.5
Forfeited Discounts	52,960	76,910	( 23,950)	68.9
Other Operating Revenues	1,084,515	1,118,096	( 33,581)	97.0
<b>Total Operating Revenues</b>	<b>15,471,731</b>	<b>15,565,293</b>	<b>( 93,563)</b>	<b>99.4</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	7,419,958	8,877,333	( 1,457,375)	83.6
Generation - Operation	103,467	166,814	( 63,347)	62.0
Generation - Maintenance	284,791	456,296	( 171,505)	62.4
Transmission - Operation	570,115	451,947	118,168	126.2
Transmission - Maintenance	2,640	20,544	( 17,904)	12.9
Distribution - Operation	630,454	731,378	( 100,924)	86.2
Distribution - Maintenance	367,512	340,605	26,908	107.9
Depreciation	872,094	1,242,538	( 370,443)	70.2
Taxes Other Than Income Taxes	64,111	67,147	( 3,036)	95.5
Customer Accounts	201,683	166,701	34,982	121.0
Administrative & General	1,119,664	1,064,813	54,850	105.2
<b>Total Operating Expenses</b>	<b>11,636,490</b>	<b>13,586,116</b>	<b>( 1,949,626)</b>	<b>85.7</b>
<b>Operating Income (Loss)</b>	<b>3,835,241</b>	<b>1,979,177</b>	<b>1,856,063</b>	<b>193.8</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	56,223	106,821	( 50,598)	52.6
Merchandising, Jobbing & Contract Expense	( 38,049)	( 34,967)	( 3,082)	( 108.8)
Amortization Expense	21,162	21,162		100.0
Interest Expense	( 232,727)	( 245,771)	13,044	( 94.7)
Non-Operating Revenue (Expense)	17,757	( 200)	17,957	8,878.6
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 175,633)</b>	<b>( 152,955)</b>	<b>( 22,678)</b>	<b>( 114.8)</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>3,659,607</b>	<b>1,826,222</b>	<b>1,833,385</b>	<b>200.4</b>
<b>Operating Transfers In (Out)</b>	<b>( 817,912)</b>	<b>( 819,429)</b>	<b>1,518</b>	<b>( 99.8)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>2,841,696</b>	<b>1,006,793</b>	<b>1,834,902</b>	<b>282.3</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>49,666,057</b>	<b>47,299,398</b>	<b>2,366,659</b>	<b>105.0</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>52,507,752</b>	<b>48,306,191</b>	<b>4,201,561</b>	<b>108.7</b>