

**CITY OF ROCHELLE  
GENERAL FUND BUDGET SUMMARY  
FOR THE 6 MONTHS ENDING JUNE 30 2020**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	268,870	268,870	1,867,476	1,598,606	14.4
Licenses and Permits	27,098	221,771	521,650	299,880	42.51
Intergovernmental Revenue	269,103	1,943,176	3,577,889	1,634,713	54.31
Fines, Forfeitures & Penalties	2,585	34,797	75,000	40,203	46.4
Public Charges for Services	74,651	475,366	1,203,853	728,487	39.49
Other Fees	3,350	18,250	20,250	2,000	90.12
Miscellaneous Revenues	3,784,494	3,824,321	110,500	(3,713,821)	3460.92
Other Financing Sources	229,051	1,374,303	2,748,607	1,374,304	50
<b>Total Revenues</b>	<b>4,659,201</b>	<b>8,160,853</b>	<b>10,125,225</b>	<b>1,964,372</b>	<b>80.6</b>
 <b>OPERATING EXPENSES</b>					
Mayor and City Council	2,029	13,071	37,300	24,229	35.04
City Manager	147,610	162,918	40,500	(122,418)	402.27
City Attorney	14,556	61,110	100,000	38,890	61.11
City Clerk	9,825	48,008	84,006	35,998	57.15
Police Department	205,097	1,413,968	3,553,706	2,139,738	39.79
Fire Department	135,879	885,173	2,475,761	1,590,588	35.75
Community Development	43,062	206,161	453,419	247,258	45.47
Engineering	18,918	127,202	257,652	130,450	49.37
Street Division	108,482	884,163	1,885,138	1,000,975	46.9
Cemetery Division	9,351	54,259	137,419	83,160	39.48
Municipal Building	89,871	546,206	1,131,807	585,601	48.26
Economic Development	201	2,627	12,100	9,473	21.71
<b>Total Expenses</b>	<b>784,881</b>	<b>4,404,866</b>	<b>10,168,808</b>	<b>5,763,942</b>	<b>43.32</b>
 <b>Revenue over Expenses</b>	 <b>3,874,320</b>	 <b>3,755,988</b>	 <b>(43,583)</b>	 <b>(3,799,571)</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	224,118.75	224,118.75	798,055.00	( 573,936.25)	28.1
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	44,750.78	44,750.78	190,000.00	( 145,249.22)	23.6
<b>TOTAL TAXES</b>	<b>268,869.53</b>	<b>268,869.53</b>	<b>1,867,476.00</b>	<b>( 1,598,606.47)</b>	<b>14.4</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	25,064.52	142,421.19	319,200.00	( 176,778.81)	44.6
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	1,783.50	16,540.63	80,000.00	( 63,459.37)	20.7
01-11-33200	250.00	250.00	.00	250.00	.0
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>27,098.02</b>	<b>221,770.50</b>	<b>521,650.00</b>	<b>( 299,879.50)</b>	<b>42.5</b>
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	59,788.92	499,907.23	915,945.00	( 416,037.77)	54.6
01-11-34200	.00	139,297.57	216,000.00	( 76,702.43)	64.5
01-11-34300	.00	61,807.94	123,750.00	( 61,942.06)	50.0
01-11-34400	178,691.09	1,048,782.98	2,040,000.00	( 991,217.02)	51.4
01-11-34450	30,273.77	180,597.66	282,194.00	( 101,596.34)	64.0
01-11-34460	349.43	2,367.25	.00	2,367.25	.0
01-11-34755	.00	10,415.26	.00	10,415.26	.0
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>269,103.21</b>	<b>1,943,175.89</b>	<b>3,577,889.00</b>	<b>( 1,634,713.11)</b>	<b>54.3</b>
<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100	2,584.50	34,797.36	75,000.00	( 40,202.64)	46.4
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>2,584.50</b>	<b>34,797.36</b>	<b>75,000.00</b>	<b>( 40,202.64)</b>	<b>46.4</b>
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	45,002.54	222,865.69	726,000.00	( 503,134.31)	30.7
01-11-36700	2,685.00	17,100.12	49,500.00	( 32,399.88)	34.6
01-11-36800	7,876.74	46,342.76	93,603.00	( 47,260.24)	49.5
01-11-36900	13,136.86	123,132.04	194,750.00	( 71,617.96)	63.2
01-11-39960	5,950.00	65,925.00	140,000.00	( 74,075.00)	47.1

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC CHARGES FOR SERVICES	74,651.14	475,365.61	1,203,853.00	( 728,487.39)	39.5
<u>OTHER FEES</u>					
01-11-37600 GRAVE OPENING FEES	3,100.00	9,200.00	18,000.00	( 8,800.00)	51.1
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	250.00	1,750.00	2,250.00	( 500.00)	77.8
TOTAL OTHER FEES	3,350.00	18,250.00	20,250.00	( 2,000.00)	90.1
<u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	2,010.06	20,183.80	45,000.00	( 24,816.20)	44.9
01-11-38310 CONTRIBUTIONS	3,730,000.00	3,730,000.00	.00	3,730,000.00	.0
01-11-38700 LOT SALES	1,950.00	8,450.00	13,500.00	( 5,050.00)	62.6
01-11-38800 CEMETERY RECEIPTS	300.00	1,000.00	2,000.00	( 1,000.00)	50.0
01-11-38900 MISCELLANEOUS	50,233.66	64,687.16	50,000.00	14,687.16	129.4
TOTAL MISCELLANEOUS REVENUE	3,784,493.72	3,824,320.96	110,500.00	3,713,820.96	3460.9
<u>OTHER FINANCING SOURCES</u>					
01-11-39910 TRANSFER FROM ELECTRIC	163,582.33	981,493.98	1,962,988.00	( 981,494.02)	50.0
01-11-39920 TRANSFER FROM WATER	12,315.58	73,893.48	147,787.00	( 73,893.52)	50.0
01-11-39930 TRANSF FROM WATER RECLAMATION	16,104.83	96,628.98	193,258.00	( 96,629.02)	50.0
01-11-39945 RAILROAD FUND TRANSFER	8,312.42	49,874.52	99,749.00	( 49,874.48)	50.0
01-11-39946 SALES TAX FUND TRANSFER	25,000.00	150,000.00	300,000.00	( 150,000.00)	50.0
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	6,000.00	12,000.00	( 6,000.00)	50.0
01-11-39950 SOLID WASTE TRANSFER	2,735.42	16,412.52	32,825.00	( 16,412.48)	50.0
TOTAL OTHER FINANCING SOURCES	229,050.58	1,374,303.48	2,748,607.00	( 1,374,303.52)	50.0
TOTAL FUND REVENUE	4,659,200.70	8,160,853.33	10,125,225.00	( 1,964,371.67)	80.6

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.40	12,486.86	25,250.00	( 12,763.14)	49.5
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	.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	87.00	231.30	750.00	( 518.70)	30.8
<b>TOTAL MAYOR/CITY COUNCIL</b>	<b>2,029.40</b>	<b>13,070.96</b>	<b>37,300.00</b>	<b>( 24,229.04)</b>	<b>35.0</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-42100-000 SALARIES (FULL-TIME)	3,155.20	20,283.43	41,016.00	( 20,732.57)	49.5
01-13-42300-000 SALARY EXPENSE-OVERTIME	59.16	118.32	.00	118.32	.0
01-13-45100-000 HEALTH INSURANCE	1,786.20	10,717.20	8,920.00	1,797.20	120.2
01-13-45200-000 LIFE INSURANCE	.00	.00	80.00	( 80.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	2,406.00	5,664.07	6,000.00	( 335.93)	94.4
01-13-55100-000 POSTAGE	1,158.50	3,483.69	6,000.00	( 2,516.31)	58.1
01-13-55200-000 TELEPHONE	53.62	392.56	750.00	( 357.44)	52.3
01-13-55400-000 PRINTING	.00	.00	2,500.00	( 2,500.00)	.0
01-13-56100-000 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	114.00	114.00	150.00	( 36.00)	76.0
01-13-56600-000 CONFERENCE	.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	1,092.00	6,060.00	14,000.00	( 7,940.00)	43.3
TOTAL CITY CLERK	9,824.68	48,007.68	84,006.00	( 35,998.32)	57.2

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-45100-000 HEALTH INSURANCE	696.51	4,179.06	3,606.00	573.06	115.9
01-17-51100-000 MAINTENANCE (BUILDING)	1,484.00	12,497.33	20,500.00	( 8,002.67)	61.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	375.00	2,000.00	( 1,625.00)	18.8
01-17-52900-000 MAINTENANCE (OTHER)	330.60	1,818.53	3,000.00	( 1,181.47)	60.6
01-17-53600-000 JANITORIAL SERVICES	2,875.00	14,950.00	30,000.00	( 15,050.00)	49.8
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	70,572.00	141,144.00	( 70,572.00)	50.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.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	5,459.49	30,217.97	65,000.00	( 34,782.03)	46.5
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.78	244.08	500.00	( 255.92)	48.8
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	.00	700.00	( 700.00)	.0
01-17-59500-000 PROPERTY TAX	52.20	52.20	.00	52.20	.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	72.14	2,090.12	6,000.00	( 3,909.88)	34.8
01-17-65400-000 GENERAL SUPPLIES	371.73	1,546.52	4,000.00	( 2,453.48)	38.7
01-17-82000-000 BUILDING	13,200.00	13,200.00	6,000.00	7,200.00	220.0
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	5,304.75	17,533.11	16,250.00	1,283.11	107.9
01-17-91400-000 SALES TAX REBATE	.00	14,711.38	40,000.00	( 25,288.62)	36.8
01-17-99910-000 TRANSFER AMBULANCE FUND	16,666.67	100,000.02	250,000.00	( 149,999.98)	40.0
01-17-99930-000 TRANSFER FIRE PENSION	.00	30,903.98	61,875.00	( 30,971.02)	50.0
01-17-99931-000 TRANSFER POLICE PENSION	.00	30,903.98	61,875.00	( 30,971.02)	50.0
01-17-99964-000 TRANSFER ADMIN SERVICE	31,554.75	189,328.50	378,657.00	( 189,328.50)	50.0
<b>TOTAL MUNICIPAL BUILDING</b>	<b>89,870.62</b>	<b>546,205.98</b>	<b>1,131,807.00</b>	<b>( 585,601.02)</b>	<b>48.3</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 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	14,555.50	61,110.10	100,000.00	( 38,889.90)	61.1
	TOTAL CITY ATTORNEY	14,555.50	61,110.10	100,000.00	( 38,889.90)	61.1

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	5.91	35.46	.00	35.46	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,000.00	( 1,000.00)	.0
01-19-55200-000 TELEPHONE	( 25.00)	25.10	600.00	( 574.90)	4.2
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	329.25	9,185.25	13,000.00	( 3,814.75)	70.7
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	.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	147,300.00	151,968.34	8,000.00	143,968.34	1899.6
01-19-92900-000 MISCELLANEOUS CHARGES	.00	52.00	200.00	( 148.00)	26.0
TOTAL CITY MANAGER	147,610.16	162,917.77	40,500.00	122,417.77	402.3

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	263,890.36	831,312.49	1,393,613.00	( 562,300.51)	59.7

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>						
01-21-42100-000	SALARIES - REGULAR	141,252.28	957,912.23	1,918,889.00	( 960,976.77)	49.9
01-21-42200-000	SALARIES - PART-TIME	2,589.60	18,808.38	40,000.00	( 21,191.62)	47.0
01-21-42300-000	SALARIES - OVERTIME	5,243.23	51,650.26	145,000.00	( 93,349.74)	35.6
01-21-42800-000	OIC - ON-CALL FTO	2,169.44	10,949.92	30,000.00	( 19,050.08)	36.5
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	177,996.44	361,264.00	( 183,267.56)	49.3
01-21-45200-000	LIFE INSURANCE	153.66	921.96	2,000.00	( 1,078.04)	46.1
01-21-47100-000	UNIFORM ALLOWANCE	142.64	10,663.73	25,000.00	( 14,336.27)	42.7
01-21-51200-000	MAINTENANCE - EQUIPMENT	3,176.57	17,890.10	40,000.00	( 22,109.90)	44.7
01-21-51300-000	MAINTENANCE - VEHICLE	6,730.56	23,652.34	30,000.00	( 6,347.66)	78.8
01-21-53400-000	MEDICAL SERVICES	.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	475.00	1,389.80	4,000.00	( 2,610.20)	34.8
01-21-55100-000	POSTAGE	.00	.00	100.00	( 100.00)	.0
01-21-55200-000	TELEPHONE	1,842.73	11,258.46	24,000.00	( 12,741.54)	46.9
01-21-55300-000	PUBLISHING	.00	75.00	1,200.00	( 1,125.00)	6.3
01-21-55400-000	PRINTING	.00	1,863.35	5,000.00	( 3,136.65)	37.3
01-21-56100-000	DUES	2,422.27	9,475.03	13,500.00	( 4,024.97)	70.2
01-21-56200-000	TRAVEL EXPENSES	.00	144.11	4,100.00	( 3,955.89)	3.5
01-21-56300-000	TRAINING	.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	194.28	679.98	1,400.00	( 720.02)	48.6
01-21-57800-000	ANIMAL CONTROL	.00	734.34	3,500.00	( 2,765.66)	21.0
01-21-61300-000	MAINTENANCE SUPPLIES - VEHICLE	158.50	317.00	2,000.00	( 1,683.00)	15.9
01-21-65100-000	OFFICE SUPPLIES	343.14	3,908.32	8,000.00	( 4,091.68)	48.9
01-21-65200-000	OPERATING SUPPLIES	1,280.98	10,358.67	17,000.00	( 6,641.33)	60.9
01-21-65500-000	AUTOMOBILE FUEL/OIL	3,031.26	16,401.67	28,000.00	( 11,598.33)	58.6
01-21-65800-000	PRISONER SUPPLIES	109.00	2,992.12	5,000.00	( 2,007.88)	59.8
01-21-66200-000	K9 SUPPLIES	3,305.00	4,188.48	1,800.00	2,388.48	232.7
01-21-83000-000	CAPITAL OUTLAY - EQUIPMENT	.00	59,891.92	64,091.00	( 4,199.08)	93.5
01-21-91700-000	INVESTIGATIONS	150.00	900.00	2,500.00	( 1,600.00)	36.0
01-21-91710-000	DRUG INVESTIGATIONS	.00	1,075.00	2,000.00	( 925.00)	53.8
01-21-92400-000	DUI	.00	1,350.00	2,000.00	( 650.00)	67.5
01-21-92900-000	MISCELLANEOUS EXPENSES	.00	.00	2,000.00	( 2,000.00)	.0
<b>TOTAL POLICE DEPARTMENT</b>		<b>205,096.96</b>	<b>1,413,967.95</b>	<b>3,553,706.00</b>	<b>( 2,139,738.05)</b>	<b>39.8</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	84,169.82	544,851.58	1,137,758.00	( 592,906.42)	47.9
01-22-42200-000 SALARIES - PART-TIME	7,039.50	39,163.00	142,919.00	( 103,756.00)	27.4
01-22-42300-000 SALARY EXPENSE - OVERTIME	21,146.16	125,033.85	255,000.00	( 129,966.15)	49.0
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	104,018.64	207,243.00	( 103,224.36)	50.2
01-22-45200-000 LIFE INSURANCE	76.83	460.98	1,000.00	( 539.02)	46.1
01-22-47100-000 UNIFORM ALLOWANCE	.00	661.84	14,000.00	( 13,338.16)	4.7
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.78	366.25	10,000.00	( 9,633.75)	3.7
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	106.79	4,579.36	12,500.00	( 7,920.64)	36.6
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	.00	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	3,148.58	22,114.20	40,580.00	( 18,465.80)	54.5
01-22-55100-000 POSTAGE	.00	54.72	500.00	( 445.28)	10.9
01-22-55200-000 TELEPHONE	472.82	3,121.33	8,000.00	( 4,878.67)	39.0
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	96.00	1,898.70	7,000.00	( 5,101.30)	27.1
01-22-56400-000 TUITION REIMBURSMENT	.00	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	1,002.17	6,482.99	17,000.00	( 10,517.01)	38.1
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	.00	339.81	4,000.00	( 3,660.19)	8.5
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	2,147.86	5,000.00	( 2,852.14)	43.0
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	1,608.01	5,000.00	( 3,391.99)	32.2
01-22-65100-000 OFFICE SUPPLIES	92.67	591.65	2,500.00	( 1,908.35)	23.7
01-22-65200-000 OPERATING SUPPLIES	353.55	9,037.40	22,000.00	( 12,962.60)	41.1
01-22-65400-000 JANITORIAL SUPPLIES	85.28	580.08	3,000.00	( 2,419.92)	19.3
01-22-65500-000 AUTOMOTIVE FUEL/OIL	711.60	4,136.13	16,000.00	( 11,863.87)	25.9
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>135,878.99</b>	<b>885,173.04</b>	<b>2,475,761.00</b>	<b>( 1,590,587.96)</b>	<b>35.8</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	340,975.95	2,299,140.99	6,029,467.00	( 3,730,326.01)	38.1

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>						
01-41-42100-000	SALARIES (FULL-TIME)	64,462.60	381,733.30	835,175.00	( 453,441.70)	45.7
01-41-42300-000	SALARY EXPENSE-OVERTIME	504.70	24,766.93	65,000.00	( 40,233.07)	38.1
01-41-42600-000	SALARIES-PAGER PAY	942.50	10,231.50	20,000.00	( 9,768.50)	51.2
01-41-45100-000	HEALTH INSURANCE	13,775.28	74,185.06	177,904.00	( 103,718.94)	41.7
01-41-45200-000	LIFE INSURANCE	59.10	354.60	1,782.00	( 1,427.40)	19.9
01-41-47100-000	UNIFORM ALLOWANCE	25.14	831.90	5,000.00	( 4,168.10)	16.6
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	2,320.63	23,865.64	35,000.00	( 11,134.36)	68.2
01-41-51400-000	MAINTENANCE STREET	2,905.00	6,667.50	25,000.00	( 18,332.50)	26.7
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	1,200.82	2,500.00	( 1,299.18)	48.0
01-41-54900-000	OTHER PROFESSIONAL SERVICES	1,841.00	12,927.44	25,000.00	( 12,072.56)	51.7
01-41-55100-000	POSTAGE	.00	.00	25.00	( 25.00)	.0
01-41-55200-000	TELEPHONE	141.13	1,125.22	3,000.00	( 1,874.78)	37.5
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	481.51	4,498.51	13,000.00	( 8,501.49)	34.6
01-41-57200-000	STREET LIGHTING	12,912.32	73,027.36	160,000.00	( 86,972.64)	45.6
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)	1,240.04	2,420.10	10,000.00	( 7,579.90)	24.2
01-41-61300-000	MAINT.SUPPLIES-VEHICLE	600.28	8,272.72	20,000.00	( 11,727.28)	41.4
01-41-61400-000	SUPPLIES STREETS	284.84	11,415.61	60,000.00	( 48,584.39)	19.0
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	142.46	997.33	2,000.00	( 1,002.67)	49.9
01-41-65200-000	OPERATING SUPPLIES	83.66	1,604.86	5,000.00	( 3,395.14)	32.1
01-41-65300-000	SMALL TOOLS	.00	327.61	2,000.00	( 1,672.39)	16.4
01-41-65400-000	JANITORIAL SUPPLIES	46.45	585.65	1,000.00	( 414.35)	58.6
01-41-65500-000	GASOLINE/OIL	4,918.18	18,741.66	52,500.00	( 33,758.34)	35.7
01-41-66100-000	SAFETY SUPPLIES	.00	962.65	3,500.00	( 2,537.35)	27.5
01-41-84000-000	CAPITAL OUTLAY - VEHICLE	652.27	95,477.94	165,252.00	( 69,774.06)	57.8
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>108,482.35</b>	<b>884,163.19</b>	<b>1,885,138.00</b>	<b>( 1,000,974.81)</b>	<b>46.9</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,316.40	27,886.65	56,113.00	( 28,226.35)	49.7
01-46-42300-000 SALARY EXPENSE-OVERTIME	80.93	2,367.26	5,700.00	( 3,332.74)	41.5
01-46-42600-000 PAGER	217.50	1,087.50	1,851.00	( 763.50)	58.8
01-46-45100-000 HEALTH INSURANCE	1,098.51	6,591.06	17,840.00	( 11,248.94)	37.0
01-46-45200-000 LIFE INSURANCE	5.91	35.46	115.00	( 79.54)	30.8
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	55.00	250.00	( 195.00)	22.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	2,324.00	11,105.47	40,000.00	( 28,894.53)	27.8
01-46-55200-000 TELEPHONE	.00	255.64	1,600.00	( 1,344.36)	16.0
01-46-57100-000 UTILITIES	156.42	1,056.07	2,750.00	( 1,693.93)	38.4
01-46-61100-000 MAINTENANCE BUILDING	.00	23.29	750.00	( 726.71)	3.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.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	767.28	750.00	17.28	102.3
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	( 500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	56.53	150.00	( 93.47)	37.7
01-46-65500-000 GASOLINE/OIL	319.09	862.51	2,000.00	( 1,137.49)	43.1
01-46-89000-000 CAPITAL OUTLAY - OTHER	637.00	637.00	3,000.00	( 2,363.00)	21.2
01-46-92900-000 MISCELLANEOUS CHARGES	60.11	519.17	500.00	19.17	103.8
TOTAL CEMETERY	9,350.51	54,259.06	137,419.00	( 83,159.94)	39.5

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	15,056.59	96,061.10	198,422.00	( 102,360.90)	48.4
01-48-45100-000 HEALTH INSURANCE	2,929.36	17,576.16	35,680.00	( 18,103.84)	49.3
01-48-45200-000 LIFE INSURANCE	11.82	70.92	250.00	( 179.08)	28.4
01-48-51100-000 MAINTENANCE (BUILDING)	.00	45.48	.00	45.48	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	208.19	1,075.72	1,200.00	( 124.28)	89.6
01-48-51300-000 MAINT.SERVICE (VEHICLE)	232.38	762.77	600.00	162.77	127.1
01-48-53200-000 ENGINEERING SERVICE	.00	3,228.75	3,350.00	( 121.25)	96.4
01-48-54900-000 OTHER PROFESSIONAL SERVICES	59.71	427.73	1,500.00	( 1,072.27)	28.5
01-48-55200-000 TELEPHONE	137.59	887.30	2,200.00	( 1,312.70)	40.3
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)	.00	1,544.23	1,900.00	( 355.77)	81.3
01-48-65100-000 OFFICE SUPPLIES	10.34	79.70	700.00	( 620.30)	11.4
01-48-65300-000 SMALL TOOLS	.00	88.89	350.00	( 261.11)	25.4
01-48-65400-000 JANITORIAL SUPPLIES	.00	322.96	100.00	222.96	323.0
01-48-65500-000 GASOLINE & OIL	272.25	581.94	1,100.00	( 518.06)	52.9
01-48-67000-000 PRINT MATERIALS	.00	6.00	100.00	( 94.00)	6.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	3,404.33	1,700.00	1,704.33	200.3
01-48-83000-000 EQUIPMENT	.00	.00	4,600.00	( 4,600.00)	.0
01-48-92900-000 MISCELLANEOUS	.00	35.00	100.00	( 65.00)	35.0
TOTAL ENGINEERING	18,918.23	127,201.95	257,652.00	( 130,450.05)	49.4

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	136,751.09	1,065,624.20	2,280,209.00	( 1,214,584.80)	46.7

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 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)	23,099.47	144,954.05	289,599.00	( 144,644.95)	50.1
01-44-45100-000 HEALTH INSURANCE	4,059.84	24,359.04	49,449.00	( 25,089.96)	49.3
01-44-45200-000 LIFE INSURANCE	23.64	141.84	350.00	( 208.16)	40.5
01-44-51300-000 MAINTENANCE (VEHICLE)	56.00	56.00	.00	56.00	.0
01-44-52900-000 NUISANCE ABATEMENT	384.00	410.00	6,900.00	( 6,490.00)	5.9
01-44-54900-000 OTHER PROFESSIONAL SERVICES	8,958.00	19,070.63	50,000.00	( 30,929.37)	38.1
01-44-54920-000 OTHER PROF SVCS - REBRANDING	5,620.80	10,478.85	13,000.00	( 2,521.15)	80.6
01-44-55200-000 TELEPHONE	159.65	790.74	1,200.00	( 409.26)	65.9
01-44-55300-000 PUBLISHING	357.00	1,050.00	8,000.00	( 6,950.00)	13.1
01-44-55400-000 PRINTING	.00	454.98	2,200.00	( 1,745.02)	20.7
01-44-56100-000 DUES	.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	.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	29.53	810.19	2,500.00	( 1,689.81)	32.4
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	27.23	224.43	1,000.00	( 775.57)	22.4
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	11.59	11.59	.00	11.59	.0
01-44-91100-000 PUBLIC RELATIONS	275.00	414.76	21,921.00	( 21,506.24)	1.9
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>43,061.75</b>	<b>206,160.95</b>	<b>453,419.00</b>	<b>( 247,258.05)</b>	<b>45.5</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	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	166.27	558.46	1,100.00	( 541.54)	50.8
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	35.10	258.77	700.00	( 441.23)	37.0
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>201.37</b>	<b>2,626.93</b>	<b>12,100.00</b>	<b>( 9,473.07)</b>	<b>21.7</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING JUNE 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	43,263.12	208,787.88	465,519.00	( 256,731.12)	44.9
TOTAL FUND EXPENDITURES	784,880.52	4,404,865.56	10,168,808.00	( 5,763,942.44)	43.3
NET REVENUE OVER EXPENDITURES	3,874,320.18	3,755,987.77	( 43,583.00)	3,799,570.77	8618.0

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 6 MONTHS ENDING JUNE 30 2020**

	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
<b>REVENUE BY FUND</b>					
Audit	7,422	7,426	29,010	21,584	25.6
Insurance	76,774	76,774	300,150	223,376	25.58
Illinois Municipal Retirement	48,878	48,878	233,156	184,278	20.96
Social Security	46,060	46,060	180,050	133,990	25.58
Ambulance	16,749	100,374	201,500	101,126	49.81
Economic Development	-	-	-	-	0
Motor Fuel Tax	23,408	1,544,007	2,260,300	716,293	68.31
Utility Tax	28,471	261,450	539,000	277,550	48.51
Travel and Tourism	1,044	51,618	127,500	75,882	40.48
Sales Tax	82,349	514,619	1,140,000	625,381	45.14
Lighthouse Pointe TIF	50,997	52,916	614,591	561,675	8.61
Foreign Fire Insurance	-	-	25,250	25,250	0
TIF	20,723	20,723	86,896	66,173	23.85
Overweight Truck	4,186	35,215	45,800	10,585	76.89
Capital Improvement	18,150	18,383	7,207,800	7,189,417	0.26
Stormwater Management	138	746	45,500	44,754	1.64
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	31,623	1,954,479	665,600	(1,288,879)	293.64
Technology Center	126,772	757,462	1,517,100	759,638	49.93
Airport	34,553	132,096	2,560,065	2,427,969	5.16
Railroad	98,633	694,790	1,358,062	663,272	51.16
Golf Course	38,439	124,688	328,575	203,887	37.95
Health Insurance	-	-	-	-	0
Administrative Services	112,977	698,243	1,343,700	645,457	51.96
<b>Total Revenues</b>	<b>868,350</b>	<b>7,140,948</b>	<b>20,809,605</b>	<b>13,668,657</b>	<b>34.32</b>

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 6 MONTHS ENDING JUNE 30 2020**

	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
<b>OPERATING EXPENSES</b>					
Audit	-	24,750	28,900	4,150	85.64
Insurance	9,780	155,739	321,000	165,261	48.52
Illinois Municipal Retirement	16,661	107,460	165,000	57,540	65.13
Social Security	15,155	98,881	187,500	88,619	52.74
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	15,156	83,803	138,761	54,958	60.39
Sales Tax	25,000	150,000	3,170,500	3,020,500	4.73
Lighthouse Pointe TIF	-	39,302	382,257	342,955	10.28
Foreign Fire Insurance	-	-	71,000	71,000	0
TIF	451	9,809	24,500	14,691	40.04
Overweight Truck	1,000	6,000	13,000	7,000	46.15
Capital Improvement	467,520	1,544,296	10,372,725	8,828,429	14.89
Stormwater Management	1,000	5,609	53,700	48,091	10.45
Technology Park	-	-	-	-	0
Debt Service	22,948	(415,935)	-	415,935	0
Solid Waste	48,764	593,059	1,390,928	797,869	42.64
Technology Center	95,755	376,217	635,984	259,767	59.16
Airport	28,819	140,200	2,420,276	2,280,076	5.79
Railroad	65,281	407,306	882,349	475,043	46.16
Golf Course	8,865	64,886	124,774	59,888	52
Health Insurance	-	-	-	-	0
Administrative Services	112,640	659,891	1,364,845	704,954	48.35
<b>Total Expenses</b>	<b>934,797</b>	<b>4,601,274</b>	<b>26,065,114</b>	<b>21,463,840</b>	<b>17.65</b>
<b>Revenue over Expenses</b>	<b>(66,447)</b>	<b>2,539,674</b>	<b>(5,255,509)</b>	<b>(7,795,183)</b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET - WATER FUND June 30, 2020 and 2019

	June 30, 2020	June 30, 2019
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	34,228,273	30,776,762
Less: Accumulated Depreciation	( 9,524,389)	( 8,877,666)
Net Plant in Service	24,703,884	21,899,095
<b>CURRENT ASSETS</b>		
Cash & Investments	3,377,866	3,978,193
Customer Accounts Receivable	972,668	448,052
Other Accounts Receivable	87,969	81,594
Prepaid Expenses	9,062	8,314
Total Current Assets	4,447,565	4,516,153
<b>RESTRICTED ASSETS</b>	96,370	96,106
<b>OTHER DEBITS</b>		
Deferred Outflows of Resources	187,955	48,279
Total Other Debits	187,955	48,279
<b>TOTAL ASSETS</b>	29,435,774	26,559,634
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	20,910,825	19,764,141
Contribution in Aid of Construction (Net)	214,186	310,743
Total Equity	21,125,010	20,074,883
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	761,183	277,765
Accrued Liabilities	285,753	53,662
Total Current Liabilities	1,046,936	331,427
<b>Non-Current Liabilities:</b>		
Other Non-Current Liabilities	7,263,827	6,153,324
Total Non-Current Liabilities	7,263,827	6,153,324
Total Liabilities	8,310,763	6,484,750
<b>TOTAL LIABILITIES AND EQUITY</b>	29,435,774	26,559,634

# ROCHELLE MUNICIPAL UTILITIES

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

For the 6 Months Ending June 30, 2020 and 2019

	2020	2019	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	562,668	462,246	100,422	121.7
Commercial Sales	420,115	341,861	78,253	122.9
Industrial Sales	442,984	437,017	5,967	101.4
Other Operating Revenues	57,839	61,163	( 3,324)	94.6
	<b>Total Operating Revenues</b>	<b>1,302,287</b>	<b>181,319</b>	<b>113.9</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	178,316	158,835	19,481	112.3
Source of Supply - Maintenance	2,615	2,762	( 147)	94.7
Water Treatment - Operations	93,031	116,521	( 23,490)	79.8
Water Treatment - Maintenance		4,269	( 4,269)	.0
Distribution - Operations	331,937	202,913	129,024	163.6
Distribution - Maintenance	189,356	172,854	16,502	109.6
Customer Accounts	80,225	79,651	574	100.7
Administrative and General	147,850	136,149	11,701	108.6
Depreciation	323,155	323,155		100.0
	<b>Total Operating Expenses</b>	<b>1,197,109</b>	<b>149,376</b>	<b>112.5</b>
	<b>Operating Income (Loss)</b>	<b>105,178</b>	<b>31,943</b>	<b>130.4</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	26	4,298	( 4,272)	.6
Investment Income	12,759	23,992	( 11,234)	53.2
Merchandising, Jobbing & Contract Expense	( 143)	( 832)	688	( 17.2)
Interest Expense	( 38,778)	( 45,061)	6,282	( 86.1)
	<b>Total Non-Operating Revenue (Expense)</b>	<b>( 17,602)</b>	<b>( 8,535)</b>	<b>( 148.5)</b>
	<b>Net Income Before Amortizations</b>	<b>87,576</b>	<b>23,408</b>	<b>126.7</b>
	<b>Net Income</b>	<b>87,576</b>	<b>23,408</b>	<b>126.7</b>
Operating Transfers In (Out)	( 73,893)	( 65,438)	( 8,456)	( 112.9)
	<b>Increase (Decrease) in Retained Earnings</b>	<b>22,138</b>	<b>14,953</b>	<b>167.6</b>
RETAINED EARNINGS - Beginning of Period	20,874,186	19,743,179	1,131,008	105.7
	<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>19,765,316</b>	<b>1,145,960</b>	<b>105.8</b>

**ROCHELLE MUNICIPAL UTILITIES**

**BALANCE SHEET – WATER RECLAMATION FUND**

June 30, 2020 and 2019

	June 30, 2020	June 30, 2019
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	47,835,120	42,898,727
Less: Accumulated Depreciation	( 25,839,771)	( 24,752,715)
Net Plant in Service	21,995,349	18,146,011
<b>CURRENT ASSETS</b>		
Cash & Investments	3,764,827	3,886,509
Customer Accounts Receivable	1,183,010	782,239
Other Accounts Receivable	101,583	110,149
Prepaid Expenses	21,293	18,674
Total Current Assets	5,070,713	4,797,570
<b>RESTRICTED FUNDS</b>	456,291	413,018
<b>NON-CURRENT ASSETS</b>		
Deferred Outflows of Resources	501,142	126,557
Total Non-Current Assets	501,142	126,557
<b>TOTAL ASSETS</b>	28,023,495	23,483,157
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	17,559,381	15,470,013
Contribution in Aid of Construction (Net)	7,050,450	7,309,398
Total Equity	24,609,831	22,779,411
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	415,474	163,799
Accrued Liabilities	750,272	147,147
Total Current Liabilities	1,165,745	310,946
<b>Non-Current Liabilities:</b>		
Bonds Payable	2,157,397	281,657
Other Non-Current Liabilities	90,522	111,142
Total Non-Current Liabilities	2,247,919	392,799
Total Liabilities	3,413,665	703,746
<b>TOTAL LIABILITIES AND EQUITY</b>	28,023,495	23,483,157

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN

### RETAINED EARNINGS – WATER RECLAMATION FUND

For the 6 Months Ending June 30, 2020 and 2019

	2020	2019	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	596,171	578,525	17,646	103.1
Commercial Sales	534,826	641,868	( 107,042)	83.3
Industrial Sales	484,478	596,273	( 111,794)	81.3
Other Operating Revenues	11,187	114,957	( 103,770)	9.7
<b>Total Operating Revenues</b>	<b>1,626,662</b>	<b>1,931,622</b>	<b>( 304,960)</b>	<b>84.2</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	80,554	63,786	16,768	126.3
Collection - Maintenance	9,629	8,666	963	111.1
Pumping - Maintenance	50,535	4,497	46,038	1,123.7
Treatment and Disposal - Operations	652,085	575,876	76,209	113.2
Treatment and Disposal - Maintenance	27,892	100,804	( 72,913)	27.7
Customer Accounts	89,272	88,516	756	100.9
Administrative and General	188,805	137,387	51,418	137.4
Depreciation	533,771	533,771		100.0
<b>Total Operating Expenses</b>	<b>1,632,542</b>	<b>1,513,303</b>	<b>119,239</b>	<b>107.9</b>
<b>Operating Income (Loss)</b>	<b>( 5,880)</b>	<b>418,319</b>	<b>( 424,199)</b>	<b>( 1.4)</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	11,936	22,811	( 10,875)	52.3
Non Utility Income	7,568	133,310	( 125,742)	5.7
Merchandising, Jobbing & Contract Income	2,271	2,349	( 78)	96.7
Interest Expense	( 3,224)	( 3,642)	418	( 88.5)
<b>Total Non-Operating Revenue (Expense)</b>	<b>18,550</b>	<b>154,827</b>	<b>( 136,277)</b>	<b>12.0</b>
<b>Net Income Before Amortizations</b>	<b>12,670</b>	<b>573,146</b>	<b>( 560,476)</b>	<b>2.2</b>
<b>Net Income</b>	<b>12,670</b>	<b>573,146</b>	<b>( 560,476)</b>	<b>2.2</b>
<b>Operating Transfers In (Out)</b>	<b>( 96,629)</b>	<b>( 89,205)</b>	<b>( 7,424)</b>	<b>( 108.3)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>( 83,959)</b>	<b>483,942</b>	<b>( 567,901)</b>	<b>( 17.4)</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>17,651,763</b>	<b>14,988,401</b>	<b>2,663,361</b>	<b>117.8</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>17,567,804</b>	<b>15,472,343</b>	<b>2,095,460</b>	<b>113.5</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND June 30, 2020 and 2019

	June 30, 2020	June 30, 2019
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	80,780,059	92,422,123
Less: Accumulated Depreciation	( 44,994,641)	( 50,993,962)
Net Plant in Service	35,785,418	41,428,160
<b>CURRENT ASSETS</b>		
Cash & Investments	25,219,886	8,051,736
Customer Accounts Receivable	5,422,252	4,937,422
Inventory	1,149,736	1,149,061
Prepaid Expenses	107,187	100,390
Total Current Assets	31,899,061	14,238,609
<b>RESTRICTED ASSETS</b>	8,983,002	8,567,526
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	1,095,024	1,249,536
Deferred Outflows of Resources	1,481,376	370,321
Other Deferred Debits	160,300	175,097
Interdepartmental Loan Receivable	409,044	409,044
Total Non-Current Assets	3,145,745	2,203,998
<b>TOTAL ASSETS</b>	79,813,226	66,438,294
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	61,332,887	48,290,986
Total Equity	61,332,887	48,290,986
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	2,340,427	2,223,961
Accrued Liabilities	2,206,380	447,935
Total Current Liabilities	4,546,807	2,671,896
<b>Non-Current Liabilities:</b>		
Bonds Payable	13,422,934	14,145,164
Other Non-Current Liabilities	510,598	1,330,247
Total Non-Current Liabilities	13,933,532	15,475,412
Total Liabilities	18,480,339	18,147,308
<b>TOTAL LIABILITIES AND EQUITY</b>	79,813,226	66,438,294

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN

### RETAINED EARNINGS – ELECTRIC FUND

For the 6 Months Ending June 30, 2020 and 2019

	2020	2019	Variance	%
<b>OPERATING REVENUES</b>				
Residential	2,800,031	2,763,105	36,926	101.3
Small General Service	2,490,107	2,524,611	( 34,503)	98.6
Large General Service	11,530,554	11,520,578	9,976	100.1
Public Street Lighting	70,780	73,110	( 2,331)	96.8
Interdepartmental	282,137	295,036	( 12,899)	95.6
Forfeited Discounts	52,928	92,390	( 39,462)	57.3
Other Operating Revenues	11,162,632	1,338,096	9,824,536	834.2
<b>Total Operating Revenues</b>	<b>28,389,170</b>	<b>18,606,927</b>	<b>9,782,243</b>	<b>152.6</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	10,768,940	10,582,884	186,056	101.8
Generation - Operation	192,323	184,237	8,087	104.4
Generation - Maintenance	369,958	719,445	( 349,487)	51.4
Transmission - Operation	690,912	539,394	151,518	128.1
Transmission - Maintenance	2,640	20,544	( 17,904)	12.9
Distribution - Operation	776,069	893,730	( 117,661)	86.8
Distribution - Maintenance	449,262	418,056	31,206	107.5
Depreciation	1,083,710	1,491,131	( 407,422)	72.7
Taxes Other Than Income Taxes	76,072	85,440	( 9,369)	89.0
Customer Accounts	244,359	214,262	30,097	114.1
Administrative & General	1,408,425	1,302,215	106,210	108.2
<b>Total Operating Expenses</b>	<b>16,062,670</b>	<b>16,451,339</b>	<b>( 388,669)</b>	<b>97.6</b>
<b>Operating Income (Loss)</b>	<b>12,326,500</b>	<b>2,155,588</b>	<b>10,170,912</b>	<b>571.8</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	65,780	128,210	( 62,429)	51.3
Merchandising, Jobbing & Contract Expense	( 45,107)	( 39,178)	( 5,929)	( 115.1)
Amortization Expense	25,394	25,394		100.0
Interest Expense	( 279,280)	( 294,911)	15,631	( 94.7)
Non-Operating Revenue (Expense)	23,684	( 200)	23,884	11,842.2
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 209,528)</b>	<b>( 180,685)</b>	<b>( 28,843)</b>	<b>( 116.0)</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>12,116,972</b>	<b>1,974,902</b>	<b>10,142,069</b>	<b>613.6</b>
Operating Transfers In (Out)	( 981,494)	( 983,315)	1,821	( 99.8)
<b>Increase (Decrease) in Retained Earnings</b>	<b>11,135,478</b>	<b>991,587</b>	<b>10,143,890</b>	<b>1,123.0</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>50,199,614</b>	<b>47,299,398</b>	<b>2,900,216</b>	<b>106.1</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>61,335,092</b>	<b>48,290,986</b>	<b>13,044,106</b>	<b>127.0</b>