

CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 8 MONTHS ENDING AUGUST 31 2020

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	133,583	1,234,075	1,867,476	633,401	66.08
Licenses and Permits	60,522	328,050	521,650	193,600	62.89
Intergovernmental Revenue	318,690	2,603,396	3,577,889	974,493	72.76
Fines, Forfeitures & Penalties	6,983	45,276	75,000	29,724	60.37
Public Charges for Services	79,154	631,272	1,203,853	572,581	52.44
Other Fees	7,500	27,450	20,250	(7,200)	135.56
Miscellaneous Revenues	6,658	3,840,664	110,500	(3,730,164)	3475.71
Other Financing Sources	229,051	1,832,405	2,748,607	916,202	66.67
Total Revenues	842,142	10,542,587	10,125,225	(417,362)	104.12
 OPERATING EXPENSES					
Mayor and City Council	2,062	17,076	37,300	20,224	45.78
City Manager	1,145	226,747	40,500	(186,247)	559.87
City Attorney	6,504	74,780	100,000	25,220	74.78
City Clerk	5,814	58,265	84,006	25,741	69.36
Police Department	243,922	2,177,010	3,553,706	1,376,696	61.26
Fire Department	172,523	1,427,817	2,475,761	1,047,944	57.67
Community Development	32,808	278,725	453,419	174,694	61.47
Engineering	22,552	170,018	257,652	87,634	65.99
Street Division	85,774	1,134,930	1,885,138	750,208	60.2
Cemetery Division	10,302	71,154	137,419	66,265	51.78
Municipal Building	80,765	725,414	1,131,807	406,393	64.09
Economic Development	975	4,055	12,100	8,045	33.51
Total Expenses	665,146	6,365,991	10,168,808	3,802,817	62.6
 Revenue over Expenses	 176,996	 4,176,597	 (43,583)	 (4,220,180)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	PROPERTY TAX	57,260.04	531,822.64	798,055.00 (266,232.36)	66.6
01-11-31110	PROPERTY TAX - POLICE PENSION	38,320.47	355,909.94	527,495.00 (171,585.06)	67.5
01-11-31120	PROPERTY TAX - FIRE PENSION	25,565.82	237,448.31	351,926.00 (114,477.69)	67.5
01-11-31500	ROAD & BRIDGE TAX	12,437.03	108,893.97	190,000.00 (81,106.03)	57.3
	TOTAL TAXES	133,583.36	1,234,074.86	1,867,476.00 (633,401.14)	66.1
<u>LICENSES & PERMITS</u>					
01-11-32100	LIQUOR LICENSES	100.00	1,650.00	1,700.00 (50.00)	97.1
01-11-32500	FRANCHISE LICENSE	29,600.87	90,399.55	118,750.00 (28,350.45)	76.1
01-11-32510	TELECOMMUNICATIONS TAX	23,695.36	192,695.37	319,200.00 (126,504.63)	60.4
01-11-32600	AMUSEMENT LICENSE	1,786.32	1,786.32	2,000.00 (213.68)	89.3
01-11-32900	OTHER LICENSES	.00	210.00	.00 210.00	.0
01-11-33100	BUILDING PERMITS	5,339.72	41,059.08	80,000.00 (38,940.92)	51.3
01-11-33200	MOBILE FOOD VENDOR PERMITS	.00	250.00	.00 250.00	.0
	TOTAL LICENSES & PERMITS	60,522.27	328,050.32	521,650.00 (193,599.68)	62.9
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	STATE INCOME TAX	129,806.60	724,656.16	915,945.00 (191,288.84)	79.1
01-11-34200	REPLACEMENT TAX	(14,893.86)	161,228.50	216,000.00 (54,771.50)	74.6
01-11-34300	VIDEO GAMING TAX	.00	61,807.94	123,750.00 (61,942.06)	50.0
01-11-34400	SALES TAX	167,190.81	1,379,395.69	2,040,000.00 (660,604.31)	67.6
01-11-34450	LOCAL USE TAX	35,642.71	248,289.47	282,194.00 (33,904.53)	88.0
01-11-34460	CANNABIS TAX	532.75	3,367.29	.00 3,367.29	.0
01-11-34755	STATE GRANTS	411.26	24,650.67	.00 24,650.67	.0
	TOTAL INTERGOVERNMENTAL REVENUES	318,690.27	2,603,395.72	3,577,889.00 (974,493.28)	72.8
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	COURT FINES	6,982.97	45,275.51	75,000.00 (29,724.49)	60.4
	TOTAL FINES, FORFEITURES & PENALTIES	6,982.97	45,275.51	75,000.00 (29,724.49)	60.4
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	AMBULANCE FEES	34,446.83	301,584.76	726,000.00 (424,415.24)	41.5
01-11-36700	POLICE FEES	3,762.00	20,862.12	49,500.00 (28,637.88)	42.2
01-11-36800	FIRE PROTECTION FEES	7,876.74	62,096.24	93,603.00 (31,506.76)	66.3
01-11-36900	STREET DIVISION FEES	21,343.47	156,279.15	194,750.00 (38,470.85)	80.3
01-11-39960	WATER RECL SOLID WASTE CHARGE	11,725.00	90,450.00	140,000.00 (49,550.00)	64.6

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC CHARGES FOR SERVICES	79,154.04	631,272.27	1,203,853.00	(572,580.73)	52.4
<u>OTHER FEES</u>					
01-11-37600 GRAVE OPENING FEES	6,650.00	17,550.00	18,000.00	(450.00)	97.5
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	850.00	2,600.00	2,250.00	350.00	115.6
TOTAL OTHER FEES	7,500.00	27,450.00	20,250.00	7,200.00	135.6
<u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	1,701.49	23,821.76	45,000.00	(21,178.24)	52.9
01-11-38310 CONTRIBUTIONS	.00	3,730,000.00	.00	3,730,000.00	.0
01-11-38700 LOT SALES	1,950.00	13,000.00	13,500.00	(500.00)	96.3
01-11-38800 CEMETERY RECEIPTS	600.00	2,200.00	2,000.00	200.00	110.0
01-11-38900 MISCELLANEOUS	2,407.00	71,642.16	50,000.00	21,642.16	143.3
TOTAL MISCELLANEOUS REVENUE	6,658.49	3,840,663.92	110,500.00	3,730,163.92	3475.7
<u>OTHER FINANCING SOURCES</u>					
01-11-39910 TRANSFER FROM ELECTRIC	163,582.33	1,308,658.64	1,962,988.00	(654,329.36)	66.7
01-11-39920 TRANSFER FROM WATER	12,315.58	98,524.64	147,787.00	(49,262.36)	66.7
01-11-39930 TRANSF FROM WATER RECLAMATION	16,104.83	128,838.64	193,258.00	(64,419.36)	66.7
01-11-39945 RAILROAD FUND TRANSFER	8,312.42	66,499.36	99,749.00	(33,249.64)	66.7
01-11-39946 SALES TAX FUND TRANSFER	25,000.00	200,000.00	300,000.00	(100,000.00)	66.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	8,000.00	12,000.00	(4,000.00)	66.7
01-11-39950 SOLID WASTE TRANSFER	2,735.42	21,883.36	32,825.00	(10,941.64)	66.7
TOTAL OTHER FINANCING SOURCES	229,050.58	1,832,404.64	2,748,607.00	(916,202.36)	66.7
TOTAL FUND REVENUE	842,141.98	10,542,587.24	10,125,225.00	417,362.24	104.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.40	16,371.66	25,250.00	(8,878.34)	64.8
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	120.00	120.00	1,200.00	(1,080.00)	10.0
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	.00	231.30	750.00	(518.70)	30.8
TOTAL MAYOR/CITY COUNCIL	2,062.40	17,075.76	37,300.00	(20,224.24)	45.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-42100-000 SALARIES (FULL-TIME)	5,155.20	28,593.83	41,016.00	(12,422.17)	69.7
01-13-42300-000 SALARY EXPENSE-OVERTIME	.00	177.48	.00	177.48	.0
01-13-45100-000 HEALTH INSURANCE	526.48	11,243.68	8,920.00	2,323.68	126.1
01-13-45200-000 LIFE INSURANCE	.00	.00	80.00	(80.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	84.75	5,748.82	6,000.00	(251.18)	95.8
01-13-55100-000 POSTAGE	.00	3,648.24	6,000.00	(2,351.76)	60.8
01-13-55200-000 TELEPHONE	47.19	487.74	750.00	(262.26)	65.0
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	21.33	100.00	(78.67)	21.3
01-13-56300-000 TRAINING	.00	(125.00)	150.00	(275.00)	(83.3)
01-13-56500-000 PUBLICATIONS	.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	.00	7,180.00	14,000.00	(6,820.00)	51.3
TOTAL CITY CLERK	5,813.62	58,264.53	84,006.00	(25,741.47)	69.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-45100-000 HEALTH INSURANCE	24.17	4,203.23	3,606.00	597.23	116.6
01-17-51100-000 MAINTENANCE (BUILDING)	800.00	13,745.33	20,500.00	(6,754.67)	67.1
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	375.00	2,000.00	(1,625.00)	18.8
01-17-52900-000 MAINTENANCE (OTHER)	.00	1,983.83	3,000.00	(1,016.17)	66.1
01-17-53600-000 JANITORIAL SERVICES	2,300.00	19,550.00	30,000.00	(10,450.00)	65.2
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	94,096.00	141,144.00	(47,048.00)	66.7
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	8,051.33	45,478.73	65,000.00	(19,521.27)	70.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.78	325.64	500.00	(174.36)	65.1
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	.00	700.00	(700.00)	.0
01-17-59500-000 PROPERTY TAX	52.20	104.40	.00	104.40	.0
01-17-61100-000 MAINTENANCE BUILDING	.00	367.64	1,000.00	(632.36)	36.8
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	.00	500.00	(500.00)	.0
01-17-65100-000 OFFICE SUPPLIES	349.71	2,961.27	6,000.00	(3,038.73)	49.4
01-17-65400-000 GENERAL SUPPLIES	570.11	2,364.70	4,000.00	(1,635.30)	59.1
01-17-82000-000 BUILDING	.00	10,580.10	6,000.00	4,580.10	176.3
01-17-83000-000 EQUIPMENT	.00	10,292.17	11,000.00	(707.83)	93.6
01-17-89000-000 OTHER IMPROVEMENTS	.00	2,936.00	3,000.00	(64.00)	97.9
01-17-91100-000 COMMUNITY RELATIONS	3,862.99	33,787.22	16,250.00	17,537.22	207.9
01-17-91400-000 SALES TAX REBATE	4,730.56	34,193.15	40,000.00	(5,806.85)	85.5
01-17-99910-000 TRANSFER AMBULANCE FUND	16,666.67	133,333.36	250,000.00	(116,666.64)	53.3
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	252,438.00	378,657.00	(126,219.00)	66.7
TOTAL MUNICIPAL BUILDING	80,765.27	725,414.48	1,131,807.00	(406,392.52)	64.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2020

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	6,503.50	74,780.35	100,000.00	(25,219.65)	74.8
	TOTAL CITY ATTORNEY	6,503.50	74,780.35	100,000.00	(25,219.65)	74.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
<u>CITY MANAGER</u>						
01-19-45200-000	LIFE INSURANCE	5.91	47.28	.00	47.28	.0
01-19-54900-000	OTHER PROFESSIONAL SERVICES	.00	.00	1,000.00	(1,000.00)	.0
01-19-55200-000	TELEPHONE	215.00	215.10	600.00	(384.90)	35.9
01-19-55300-000	PUBLISHING	.00	.00	100.00	(100.00)	.0
01-19-56000-000	PROFESSIONAL DEVELOPMENT	255.00	255.00	11,000.00	(10,745.00)	2.3
01-19-56100-000	DUES	120.00	10,188.30	13,000.00	(2,811.70)	78.4
01-19-56200-000	TRAVEL EXPENSES	.00	339.58	800.00	(460.44)	42.5
01-19-56500-000	PUBLICATIONS	.00	.00	300.00	(300.00)	.0
01-19-56600-000	CONFERENCE EXPENSES	.00	1,060.48	5,000.00	(3,939.52)	21.2
01-19-65100-000	OFFICE SUPPLIES	17.98	283.18	500.00	(216.82)	56.6
01-19-91100-000	COMMUNITY RELATIONS	531.17	214,306.08	8,000.00	206,306.08	2678.8
01-19-92900-000	MISCELLANEOUS CHARGES	.00	52.00	200.00	(148.00)	26.0
	TOTAL CITY MANAGER	1,145.06	226,746.98	40,500.00	186,246.98	559.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2020

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT	96,289.85	1,102,282.10	1,393,613.00	(291,330.90)	79.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
POLICE DEPARTMENT					
01-21-42100-000 SALARIES - REGULAR	144,822.22	1,239,036.02	1,918,889.00	(679,852.98)	64.6
01-21-42200-000 SALARIES - PART-TIME	1,993.80	23,634.18	40,000.00	(16,365.82)	59.1
01-21-42300-000 SALARIES - OVERTIME	7,065.12	68,710.16	145,000.00	(76,289.84)	47.4
01-21-42800-000 OIC - ON-CALL FTO	2,888.24	16,145.00	30,000.00	(13,855.00)	53.8
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	38,320.47	355,909.94	715,312.00	(359,402.06)	49.8
01-21-45100-000 HEALTH INSURANCE	32,055.45	242,107.34	381,264.00	(119,156.66)	67.0
01-21-45200-000 LIFE INSURANCE	153.66	1,229.28	2,000.00	(770.72)	61.5
01-21-47100-000 UNIFORM ALLOWANCE	252.15	11,903.38	25,000.00	(13,096.62)	47.6
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,309.99	23,013.80	40,000.00	(16,986.20)	57.5
01-21-51300-000 MAINTENANCE - VEHICLE	6,837.88	35,583.80	30,000.00	5,583.80	118.6
01-21-53400-000 MEDICAL SERVICES	.00	359.00	500.00	(141.00)	71.8
01-21-53700-000 DATA PROCESSING SERVICES	(1,531.40)	(1,531.40)	32,000.00	(33,531.40)	(4.8)
01-21-54900-000 OTHER PROFESSIONAL SERVICES	400.00	1,789.80	4,000.00	(2,210.20)	44.8
01-21-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-21-55200-000 TELEPHONE	2,008.26	15,142.31	24,000.00	(8,857.69)	63.1
01-21-55300-000 PUBLISHING	120.00	195.00	1,200.00	(1,005.00)	16.3
01-21-55400-000 PRINTING	170.70	2,034.05	5,000.00	(2,965.95)	40.7
01-21-56100-000 DUES	(473.24)	9,425.85	13,500.00	(4,074.15)	69.8
01-21-56200-000 TRAVEL EXPENSES	.00	144.11	4,100.00	(3,955.89)	3.5
01-21-56300-000 TRAINING	325.00	4,198.34	10,000.00	(5,801.66)	42.0
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	777.12	1,400.00	(622.88)	55.5
01-21-57800-000 ANIMAL CONTROL	.00	(411.66)	3,500.00	(3,911.66)	(11.8)
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	1,936.45	2,295.43	2,000.00	295.43	114.8
01-21-65100-000 OFFICE SUPPLIES	768.35	5,350.63	8,000.00	(2,649.37)	66.9
01-21-65200-000 OPERATING SUPPLIES	576.68	11,250.28	17,000.00	(5,749.72)	66.2
01-21-65500-000 AUTOMOBILE FUEL/OIL	2,620.31	21,777.86	28,000.00	(6,222.14)	77.8
01-21-65800-000 PRISONER SUPPLIES	.00	3,219.62	5,000.00	(1,780.38)	64.4
01-21-66200-000 K9 SUPPLIES	.00	4,558.54	1,800.00	2,758.54	253.3
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	1,050.00	2,500.00	(1,450.00)	42.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	1,075.00	2,000.00	(925.00)	53.8
01-21-92400-000 DUI	205.25	4,645.25	2,000.00	2,645.25	232.3
01-21-92900-000 MISCELLANEOUS EXPENSES	.00	.00	2,000.00	(2,000.00)	.0
TOTAL POLICE DEPARTMENT	243,922.48	2,177,009.95	3,553,706.00	(1,376,696.05)	61.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	84,623.84	715,716.81	1,137,758.00	(422,041.19)	62.9
01-22-42200-000 SALARIES - PART-TIME	5,651.25	49,552.25	142,919.00	(93,366.75)	34.7
01-22-42300-000 SALARY EXPENSE - OVERTIME	28,880.33	181,567.70	255,000.00	(73,432.30)	71.2
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	25,565.82	237,448.31	477,231.00	(239,782.69)	49.8
01-22-45100-000 HEALTH INSURANCE	16,436.61	138,779.87	207,243.00	(68,463.13)	67.0
01-22-45200-000 LIFE INSURANCE	76.83	614.64	1,000.00	(385.36)	61.5
01-22-47100-000 UNIFORM ALLOWANCE	.00	6,865.44	14,000.00	(7,134.56)	49.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	3,400.78	3,807.81	10,000.00	(6,192.19)	38.1
01-22-51200-000 MAINTENANCE SERVICE - EQUIPMENT	438.50	6,601.69	12,500.00	(5,898.31)	52.8
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	699.08	7,657.89	24,000.00	(16,342.11)	31.9
01-22-53400-000 MEDICAL SERVICES	.00	.00	7,800.00	(7,800.00)	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,694.29	28,854.30	40,580.00	(11,725.70)	71.1
01-22-55100-000 POSTAGE	.00	54.72	500.00	(445.28)	10.9
01-22-55200-000 TELEPHONE	472.27	4,071.18	8,000.00	(3,928.82)	50.9
01-22-55400-000 PRINTING	.00	150.00	750.00	(600.00)	20.0
01-22-56100-000 DUES	120.00	1,045.00	2,000.00	(955.00)	52.3
01-22-56200-000 TRAVEL EXPENSES	.00	80.00	80.00	.00	100.0
01-22-56300-000 TRAINING	.00	1,904.70	7,000.00	(5,095.30)	27.2
01-22-56400-000 TUITION REIMBURSEMENT	.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	1,313.53	8,945.77	17,000.00	(8,054.23)	52.6
01-22-61100-000 MAINTENANCE SUPPLIES - BUILDING	.00	661.41	4,000.00	(3,338.59)	16.5
01-22-61200-000 MAINTENANCE SUPPLIES - EQUIPMENT	89.86	3,580.02	5,000.00	(1,419.98)	71.6
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	1,951.37	5,000.00	(3,048.63)	39.0
01-22-65100-000 OFFICE SUPPLIES	72.67	736.99	2,500.00	(1,763.01)	29.5
01-22-65200-000 OPERATING SUPPLIES	222.37	12,102.98	22,000.00	(9,897.02)	55.0
01-22-65400-000 JANITORIAL SUPPLIES	85.28	750.64	3,000.00	(2,249.36)	25.0
01-22-65500-000 AUTOMOTIVE FUEL/OIL	679.96	5,816.70	16,000.00	(10,183.30)	36.4
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
TOTAL FIRE DEPARTMENT	172,523.27	1,427,817.16	2,475,761.00	(1,047,943.84)	57.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	416,445.75	3,604,827.11	6,029,467.00	(2,424,639.89)	59.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
STREET DIVISION					
01-41-42100-000 SALARIES (FULL-TIME)	66,461.11	512,656.61	835,175.00	(322,518.39)	61.4
01-41-42300-000 SALARY EXPENSE-OVERTIME	4,501.45	31,354.59	65,000.00	(33,645.41)	48.2
01-41-42600-000 SALARIES-PAGER PAY	1,160.00	12,556.50	20,000.00	(7,443.50)	62.8
01-41-45100-000 HEALTH INSURANCE	14,640.85	103,386.36	177,904.00	(74,517.64)	58.1
01-41-45200-000 LIFE INSURANCE	59.10	472.80	1,782.00	(1,309.20)	26.5
01-41-47100-000 UNIFORM ALLOWANCE	.00	831.90	5,000.00	(4,168.10)	16.6
01-41-47300-000 CLOTHING ACQUISITION	204.94	865.93	2,500.00	(1,634.07)	34.6
01-41-51100-000 MAINTENANCE (BUILDING)	195.00	1,190.49	3,000.00	(1,809.51)	39.7
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	4,273.16	20,000.00	(15,726.84)	21.4
01-41-51300-000 MAINT.SERVICE-VEHICLE	(663.62)	23,266.78	35,000.00	(11,733.22)	66.5
01-41-51400-000 MAINTENANCE STREET	10,915.00	18,074.75	25,000.00	(6,925.25)	72.3
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	(42,857.15)	28,904.03	20,000.00	8,904.03	144.5
01-41-53600-000 JANITORIAL SERVICES	214.89	1,558.97	2,500.00	(941.03)	62.4
01-41-54900-000 OTHER PROFESSIONAL SERVICES	2,567.00	17,481.94	25,000.00	(7,518.06)	69.9
01-41-55100-000 POSTAGE	.00	.00	25.00	(25.00)	.0
01-41-55200-000 TELEPHONE	141.75	1,412.51	3,000.00	(1,587.49)	47.1
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
01-41-56500-000 PUBLICATIONS	120.00	120.00	.00	120.00	.0
01-41-57100-000 UTILITIES	779.59	5,831.86	13,000.00	(7,168.14)	44.9
01-41-57200-000 STREET LIGHTING	11,383.27	95,879.26	160,000.00	(64,120.74)	59.9
01-41-59400-000 LEASE OR RENTALS	2,400.00	4,159.59	3,000.00	1,159.59	138.7
01-41-61100-000 MAINTENANCE BUILDING	.00	2,268.42	2,500.00	(231.58)	90.7
01-41-61200-000 MAINTENANCE (EQUIPMENT)	5,993.73	9,813.69	10,000.00	(186.31)	98.1
01-41-61300-000 MAINT SUPPLIES-VEHICLE	85.00	10,292.03	20,000.00	(9,707.97)	51.5
01-41-61400-000 SUPPLIES STREETS	3,827.34	28,607.93	60,000.00	(31,392.07)	47.7
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	65.94	1,202.99	5,000.00	(3,797.01)	24.1
01-41-62900-000 SUPPLIES OTHER	399.38	1,798.23	12,000.00	(10,201.77)	15.0
01-41-65100-000 OFFICE SUPPLIES	(9.10)	1,003.18	2,000.00	(996.82)	50.2
01-41-65200-000 OPERATING SUPPLIES	33.21	1,964.96	5,000.00	(3,035.04)	39.3
01-41-65300-000 SMALL TOOLS	83.46	1,218.07	2,000.00	(781.93)	60.9
01-41-65400-000 JANITORIAL SUPPLIES	103.23	724.71	1,000.00	(275.29)	72.5
01-41-65500-000 GASOLINE/OIL	2,274.55	23,445.05	52,500.00	(29,054.95)	44.7
01-41-66100-000 SAFETY SUPPLIES	.00	962.65	3,500.00	(2,537.35)	27.5
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	694.27	96,859.48	165,252.00	(68,392.52)	58.6
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
TOTAL STREET DIVISION	85,774.19	1,134,929.97	1,885,138.00	(750,208.03)	60.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,316.40	36,519.45	56,113.00	(19,593.55)	65.1
01-46-42300-000 SALARY EXPENSE-OVERTIME	80.93	2,630.29	5,700.00	(3,069.71)	46.2
01-46-42800-000 PAGER	.00	1,087.50	1,851.00	(763.50)	58.8
01-46-45100-000 HEALTH INSURANCE	1,161.13	8,913.32	17,840.00	(8,926.68)	50.0
01-46-45200-000 LIFE INSURANCE	5.91	47.28	115.00	(67.72)	41.1
01-46-51100-000 MAINTENANCE (BUILDING)	.00	320.00	700.00	(380.00)	45.7
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	70.20	500.00	(429.80)	14.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	62.00	250.00	(188.00)	24.8
01-46-54900-000 OTHER PROFESSIONAL SERVICES	3,688.00	14,793.47	40,000.00	(25,206.53)	37.0
01-46-55200-000 TELEPHONE	110.49	1,005.47	1,600.00	(594.53)	62.8
01-46-57100-000 UTILITIES	420.67	1,786.34	2,750.00	(963.66)	65.0
01-46-61100-000 MAINTENANCE BUILDING	.00	23.29	750.00	(726.71)	3.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	186.20	376.20	500.00	(123.80)	75.2
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	.00	359.69	750.00	(390.31)	48.0
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	182.62	150.00	32.62	121.8
01-46-65500-000 GASOLINE/OIL	129.17	1,107.05	2,000.00	(892.95)	55.4
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	637.00	3,000.00	(2,363.00)	21.2
01-46-92900-000 MISCELLANEOUS CHARGES	202.64	789.80	500.00	289.80	158.0
TOTAL CEMETERY	10,301.54	71,154.14	137,419.00	(66,264.86)	51.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING AUGUST 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	18,646.04	131,083.78	198,422.00	(67,338.22)	66.1
01-48-45100-000 HEALTH INSURANCE	3,096.34	23,768.84	35,680.00	(11,911.16)	66.6
01-48-45200-000 LIFE INSURANCE	11.82	94.56	250.00	(155.44)	37.8
01-48-51100-000 MAINTENANCE (BUILDING)	.00	45.48	.00	45.48	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	1,310.70	1,200.00	110.70	109.2
01-48-51300-000 MAINT. SERVICE (VEHICLE)	14.00	790.77	600.00	190.77	131.8
01-48-53200-000 ENGINEERING SERVICE	.00	3,228.75	3,350.00	(121.25)	96.4
01-48-54900-000 OTHER PROFESSIONAL SERVICES	59.74	487.47	1,500.00	(1,012.53)	32.5
01-48-55200-000 TELEPHONE	138.66	1,204.97	2,200.00	(995.03)	54.8
01-48-55300-000 PUBLISHING	.00	.00	600.00	(600.00)	.0
01-48-56100-000 DUES	120.00	120.00	800.00	(680.00)	15.0
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)	159.97	1,932.66	1,900.00	32.66	101.7
01-48-65100-000 OFFICE SUPPLIES	114.94	194.64	700.00	(505.36)	27.8
01-48-65300-000 SMALL TOOLS	43.48	208.03	350.00	(141.97)	59.4
01-48-65400-000 JANITORIAL SUPPLIES	.00	322.96	100.00	222.96	323.0
01-48-65500-000 GASOLINE & OIL	147.18	776.11	1,100.00	(323.89)	70.6
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	22,552.17	170,018.02	257,652.00	(87,633.98)	66.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	118,627.90	1,376,102.13	2,280,209.00	(904,106.87)	60.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 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)	23,099.43	191,152.94	289,599.00	(98,446.06)	66.0
01-44-45100-000 HEALTH INSURANCE	4,291.24	32,941.52	49,449.00	(16,507.48)	66.6
01-44-45200-000 LIFE INSURANCE	23.64	189.12	350.00	(160.88)	54.0
01-44-51300-000 MAINTENANCE (VEHICLE)	7.00	70.00	.00	70.00	.0
01-44-52900-000 NUISANCE ABATEMENT	600.00	1,249.00	6,900.00	(5,651.00)	18.1
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	26,750.63	50,000.00	(23,249.37)	53.5
01-44-54920-000 OTHER PROF SVCS - REBRANDING	2,850.00	16,178.85	13,000.00	3,178.85	124.5
01-44-55200-000 TELEPHONE	141.25	1,091.35	1,200.00	(108.65)	91.0
01-44-55300-000 PUBLISHING	220.50	1,386.00	8,000.00	(6,614.00)	17.3
01-44-55400-000 PRINTING	134.96	1,029.34	2,200.00	(1,170.66)	46.8
01-44-56100-000 DUES	120.00	1,125.55	1,800.00	(674.45)	62.5
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
01-44-57100-000 UTILITIES	.00	85.49	.00	85.49	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	1,354.94	1,500.00	(145.06)	90.3
01-44-65100-000 OFFICE SUPPLIES	808.32	2,037.33	2,500.00	(462.67)	81.5
01-44-65200-000 OPERATING SUPPLIES	149.99	214.63	500.00	(285.37)	42.9
01-44-65500-000 AUTOMOTIVE FUEL/OIL	61.60	316.18	1,000.00	(683.82)	31.6
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	11.59	.00	11.59	.0
01-44-91100-000 PUBLIC RELATIONS	300.00	859.19	21,921.00	(21,061.81)	3.9
TOTAL COMMUNITY DEVELOPMENT	32,807.93	278,724.57	453,419.00	(174,694.43)	61.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 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	87.19	693.64	1,100.00	(406.36)	63.1
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	50.85	358.21	700.00	(341.79)	51.2
01-61-65200-000 OPERATING SUPPLIES	.00	165.11	300.00	(134.89)	55.0
01-61-83000-000 EQUIPMENT	722.48	1,993.61	3,000.00	(1,006.39)	66.5
01-61-91100-000 COMMUNITY RELATIONS	114.00	239.00	1,500.00	(1,261.00)	15.9
01-61-92900-000 MISCELLANEOUS CHARGES	.00	.00	400.00	(400.00)	.0
TOTAL ECONOMIC DEVELOPMENT	974.52	4,054.66	12,100.00	(8,045.34)	33.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING AUGUST 31, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	33,782.45	282,779.23	465,519.00	(182,739.77)	60.7
TOTAL FUND EXPENDITURES	665,145.95	6,365,990.57	10,168,808.00	(3,802,817.43)	62.6
NET REVENUE OVER EXPENDITURES	176,996.03	4,176,596.67	(43,583.00)	4,220,179.67	9583.1

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 8 MONTHS ENDING AUGUST 31 2020

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	1,896	17,616	29,010	11,394	60.72
Insurance	19,647	182,244	300,150	117,906	60.72
Illinois Municipal Retirement	54,609	158,106	233,156	75,050	67.81
Social Security	11,768	109,298	180,050	70,752	60.7
Ambulance	16,763	133,899	201,500	67,601	66.45
Economic Development	-	-	-	-	0
Motor Fuel Tax	134,030	1,702,010	2,260,300	558,290	75.3
Utility Tax	41,681	348,796	539,000	190,204	64.71
Travel and Tourism	(192)	54,700	127,500	72,800	42.9
Sales Tax	76,334	665,288	1,140,000	474,712	58.36
Lighthouse Pointe TIF	392	168,908	614,591	445,683	27.48
Foreign Fire Insurance	-	-	25,250	25,250	0
TIF	1,692	96,239	86,896	(9,343)	110.75
Overweight Truck	5,868	52,261	45,800	(6,461)	114.11
Capital Improvement	1,520,449	1,538,870	7,207,800	5,668,930	21.35
Stormwater Management	857	2,322	45,500	43,178	5.1
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	39,403	1,843,192	665,600	(1,177,592)	276.92
Technology Center	128,095	1,011,947	1,517,100	505,153	66.7
Airport	40,094	220,690	2,560,065	2,339,375	8.62
Railroad	118,192	1,204,044	1,358,062	154,018	88.66
Golf Course	51,634	228,308	328,575	100,267	69.48
Health Insurance	-	-	-	-	0
Administrative Services	110,009	921,209	1,343,700	422,491	68.56
Total Revenues	2,373,220	10,659,948	20,809,605	10,149,657	51.23

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 8 MONTHS ENDING AUGUST 31 2020

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	28,475	28,900	425	98.53
Insurance	23,646	189,165	321,000	131,835	58.93
Illinois Municipal Retirement	17,758	142,567	165,000	22,433	86.4
Social Security	15,931	130,869	187,500	56,631	69.8
Ambulance	-	550,000	274,115	(275,885)	200.65
Economic Development	-	-	-	-	0
Motor Fuel Tax	489,080	489,080	2,775,000	2,285,920	17.62
Utility Tax	-	-	1,268,000	1,268,000	0
Travel and Tourism	8,866	103,120	153,761	50,641	67.06
Sales Tax	867,734	1,042,734	3,170,500	2,127,766	32.89
Lighthouse Pointe TIF	6,007	91,101	382,257	291,156	23.83
Foreign Fire Insurance	-	-	71,000	71,000	0
TIF	697	14,685	24,500	9,815	59.94
Overweight Truck	1,000	8,000	13,000	5,000	61.54
Capital Improvement	750,284	2,942,145	10,372,725	7,430,580	28.36
Stormwater Management	-	5,609	53,700	48,091	10.45
Technology Park	-	-	-	-	0
Debt Service	22,948	(370,038)	-	370,038	0
Solid Waste	76,876	1,087,463	1,390,928	303,465	78.18
Technology Center	61,856	501,055	635,984	134,929	78.78
Airport	53,738	225,462	2,420,276	2,194,814	9.32
Railroad	249,118	729,290	882,349	153,059	82.65
Golf Course	9,290	82,939	124,774	41,835	66.47
Health Insurance	-	-	-	-	0
Administrative Services	100,324	855,149	1,364,845	509,696	62.66
Total Expenses	2,755,151	8,848,870	26,080,114	17,231,244	33.93
Revenue over Expenses	(381,932)	1,811,078	(5,270,509)	(7,081,587)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND

August 31, 2020 and 2019

	August 31, 2020	August 31, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	35,285,415	30,882,342
Less: Accumulated Depreciation	(9,632,107)	(8,985,385)
Net Plant in Service	25,653,307	21,896,958
CURRENT ASSETS		
Cash & Investments	3,350,644	3,988,755
Customer Accounts Receivable	439,808	431,467
Other Accounts Receivable	87,969	81,594
Prepaid Expenses	6,042	5,543
Total Current Assets	3,884,463	4,507,358
RESTRICTED ASSETS	96,403	96,155
OTHER DEBITS		
Deferred Outflows of Resources	187,955	48,279
Total Other Debits	187,955	48,279
TOTAL ASSETS	29,822,128	26,548,750
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	20,976,657	19,805,075
Contribution in Aid of Construction (Net)	214,186	310,743
Total Equity	21,190,842	20,115,818
LIABILITIES		
Current Liabilities:		
Accounts Payable	1,113,174	225,947
Accrued Liabilities	285,753	53,662
Total Current Liabilities	1,398,927	279,608
Non-Current Liabilities:		
Other Non-Current Liabilities	7,232,358	6,153,324
Total Non-Current Liabilities	7,232,358	6,153,324
Total Liabilities	8,631,286	6,432,932
TOTAL LIABILITIES AND EQUITY	29,822,128	26,548,750

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 8 Months Ending August 31, 2020 and 2019

	<u>2020</u>	<u>2019</u>	<u>Variance</u>	<u>%</u>
OPERATING REVENUES				
Residential Sales	786,212	637,359	148,852	123.4
Commercial Sales	613,553	505,823	107,730	121.3
Industrial Sales	619,087	576,828	42,259	107.3
Other Operating Revenues	74,762	85,028	(10,266)	87.9
Total Operating Revenues	2,093,614	1,805,038	288,576	116.0
OPERATING EXPENSES				
Source of Supply - Operations	252,593	214,575	38,018	117.7
Source of Supply - Maintenance	3,713	8,475	(4,762)	43.8
Water Treatment - Operations	116,589	141,465	(24,876)	82.4
Water Treatment - Maintenance		7,148	(7,148)	0
Distribution - Operations	448,390	291,127	157,263	154.0
Distribution - Maintenance	304,967	246,408	58,559	123.8
Customer Accounts	106,967	106,187	779	100.7
Administrative and General	191,497	182,873	8,624	104.7
Depreciation	430,873	430,873		100.0
Total Operating Expenses	1,855,588	1,629,131	226,457	113.9
Operating Income (Loss)	238,025	175,907	62,119	135.3
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	26	4,298	(4,272)	6
Investment Income	15,997	31,133	(15,137)	51.4
Merchandising, Jobbing & Contract Expense	(334)	(937)	603	(35.7)
Interest Expense	(51,705)	(60,078)	8,373	(86.1)
Total Non-Operating Revenue (Expense)	(36,018)	(25,584)	(10,432)	(140.8)
Net Income Before Amortizations	202,009	150,323	51,686	134.4
Net income	202,009	150,323	51,686	134.4
Operating Transfers In (Out)	(98,525)	(87,251)	(11,274)	(112.9)
Increase (Decrease) in Retained Earnings	103,484	63,072	40,412	164.1
RETAINED EARNINGS - Beginning of Period	20,874,186	19,743,179	1,131,008	105.7
RETAINED EARNINGS - END OF PERIOD	20,977,670	19,806,251	1,171,420	105.9

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

August 31, 2020 and 2019

	August 31, 2020	August 31, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	47,877,618	42,955,715
Less: Accumulated Depreciation	(26,017,695)	(24,930,639)
Net Plant in Service	21,859,923	18,025,076
CURRENT ASSETS		
Cash & Investments	4,331,513	4,214,238
Customer Accounts Receivable	684,344	637,650
Other Accounts Receivable	102,381	110,533
Prepaid Expenses	14,195	12,449
Total Current Assets	5,132,433	4,974,869
RESTRICTED FUNDS	456,448	413,242
NON-CURRENT ASSETS		
Deferred Outflows of Resources	501,142	126,557
Total Non-Current Assets	501,142	126,557
TOTAL ASSETS	27,949,946	23,539,745
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	17,822,425	15,547,325
Contribution in Aid of Construction (Net)	7,050,450	7,309,398
Total Equity	24,672,875	22,856,723
LIABILITIES		
Current Liabilities:		
Accounts Payable	407,917	143,075
Accrued Liabilities	750,272	147,147
Total Current Liabilities	1,158,188	290,223
Non-Current Liabilities:		
Bonds Payable	2,028,360	281,657
Other Non-Current Liabilities	90,522	111,142
Total Non-Current Liabilities	2,118,882	392,799
Total Liabilities	3,277,071	683,022
TOTAL LIABILITIES AND EQUITY	27,949,946	23,539,745

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 8 Months Ending August 31, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential Sales	800,783	773,282	27,501	103.6
Commercial Sales	722,090	830,682	(108,591)	86.9
Industrial Sales	729,664	790,459	(60,795)	92.3
Other Operating Revenues	12,302	141,542	(129,240)	8.7
Total Operating Revenues	2,264,839	2,535,965	(271,126)	89.3
OPERATING EXPENSES				
Collection - Operations	110,137	90,230	19,907	122.1
Collection - Maintenance	15,229	12,881	2,347	118.2
Pumping - Operations		9,845	(9,845)	0
Pumping - Maintenance	67,830	5,851	61,979	1,159.2
Treatment and Disposal - Operations	858,207	790,127	68,080	108.6
Treatment and Disposal - Maintenance	34,341	115,339	(80,998)	29.8
Customer Accounts	119,029	118,000	1,029	100.9
Administrative and General	264,382	190,789	73,593	138.6
Depreciation	711,694	711,694		100.0
Total Operating Expenses	2,180,850	2,044,757	136,093	106.7
Operating Income (Loss)	83,989	491,209	(407,220)	17.1
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	15,131	30,613	(15,481)	49.4
Non Utility Income	8,201	158,358	(150,157)	5.2
Merchandising, Jobbing & Contract Income	4,901	4,993	(91)	98.2
Interest Expense	(4,299)	(4,850)	550	(88.3)
Total Non-Operating Revenue (Expense)	23,935	189,113	(165,179)	12.7
Net Income Before Amortizations	107,924	680,322	(572,398)	15.9
Net Income	107,924	680,322	(572,398)	15.9
Operating Transfers In (Out)	(128,839)	(118,939)	(9,899)	(108.3)
Increase (Decrease) in Retained Earnings	(20,915)	561,383	(582,298)	(3.7)
RETAINED EARNINGS - Beginning of Period	17,651,783	14,988,401	2,663,361	117.8
RETAINED EARNINGS - END OF PERIOD	17,630,848	15,549,784	2,081,064	113.4

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND

August 31, 2020 and 2019

	August 31, 2020	August 31, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	80,747,502	92,557,819
Less: Accumulated Depreciation	(45,392,700)	(51,465,979)
Net Plant in Service	35,354,802	41,091,840
CURRENT ASSETS		
Cash & Investments	19,383,068	9,207,136
Customer Accounts Receivable	5,574,128	4,798,910
Inventory	1,107,364	1,141,939
Prepaid Expenses	87,965	88,269
Total Current Assets	26,152,526	15,236,254
RESTRICTED ASSETS	525,658	8,884,828
NON-CURRENT ASSETS		
Unamortized Loss	1,082,325	1,250,084
Deferred Outflows of Resources	1,481,376	370,321
Other Deferred Debits	160,300	172,631
Interdepartmental Loan Receivable	409,044	409,044
Total Non-Current Assets	3,133,046	2,202,081
TOTAL ASSETS	65,166,032	67,415,003
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	59,997,329	49,108,667
Total Equity	59,997,329	49,108,667
LIABILITIES		
Current Liabilities		
Accounts Payable	2,451,725	2,394,626
Accrued Liabilities	2,206,380	447,935
Total Current Liabilities	4,658,105	2,842,561
Non-Current Liabilities:		
Bonds Payable		14,133,528
Other Non-Current Liabilities	510,598	1,330,247
Total Non-Current Liabilities	510,598	15,463,775
Total Liabilities	5,168,703	18,306,336
TOTAL LIABILITIES AND EQUITY	65,166,032	67,415,003

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 8 Months Ending August 31, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential	4,314,134	4,229,083	85,051	102.0
Small General Service	3,407,823	3,447,104	(39,281)	98.9
Large General Service	15,278,182	15,541,261	(263,078)	98.3
Public Street Lighting	93,160	95,569	(2,409)	97.5
Interdepartmental	364,792	397,106	(32,315)	91.9
Forfeited Discounts	52,928	58,790	(5,862)	90.0
Other Operating Revenues	11,191,620	1,751,088	9,440,532	639.1
Total Operating Revenues	34,702,639	25,520,001	9,182,638	136.0
OPERATING EXPENSES				
Purchased Power	14,653,239	14,204,754	448,485	103.2
Generation - Operation	441,949	481,358	(39,409)	91.8
Generation - Maintenance	613,136	845,653	(232,518)	72.5
Transmission - Operation	807,889	745,522	62,366	108.4
Transmission - Maintenance	2,640	20,544	(17,904)	12.9
Distribution - Operation	1,140,576	1,130,507	10,069	100.9
Distribution - Maintenance	680,145	594,033	86,112	114.5
Depreciation	1,506,941	1,988,319	(481,378)	75.8
Taxes Other Than Income Taxes	101,036	109,698	(8,662)	92.1
Customer Accounts	300,469	335,788	(35,319)	89.5
Administrative & General	1,890,566	1,711,650	178,916	110.5
Total Operating Expenses	22,138,586	22,167,827	(29,240)	99.9
Operating Income (Loss)	12,564,053	3,352,175	9,211,878	374.8
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	94,034	171,542	(77,508)	54.8
Merchandising, Jobbing & Contract Expense	(73,653)	(44,014)	(29,639)	(167.3)
Amortization Expense	25,394	33,858	(8,465)	75.0
Interest Expense	(1,470,721)	(393,191)	(1,077,530)	(374.1)
Non-Operating Revenue (Expense)	36,052	(14)	36,066	252,112.5
Total Non-Operating Revenue (Expense)	(1,388,894)	(231,819)	(1,157,075)	(599.1)
Increase (Decrease) in Retained Earnings Before Operating Transfers	11,175,159	3,120,355	8,054,803	358.1
Operating Transfers In (Out)	(1,308,659)	(1,311,087)	2,428	(99.8)
Increase (Decrease) in Retained Earnings	9,866,500	1,809,269	8,057,231	545.3
RETAINED EARNINGS - Beginning of Period	50,133,033	47,299,398	2,833,635	106.0
RETAINED EARNINGS - END OF PERIOD	59,999,533	49,108,667	10,890,866	122.2