

CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 9 MONTHS ENDING SEPTEMBER 30 2020

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	328,632	1,562,707	1,867,476	304,769	83.68
Licenses and Permits	27,222	355,273	521,650	166,377	68.11
Intergovernmental Revenue	336,761	2,940,157	3,577,889	637,732	82.18
Fines, Forfeitures & Penalties	2,681	47,956	75,000	27,044	63.94
Public Charges for Services	86,111	717,384	1,203,853	486,470	59.59
Other Fees	2,085	29,535	20,250	(9,285)	145.85
Miscellaneous Revenues	7,067	3,847,731	110,500	(3,737,231)	3482.11
Other Financing Sources	229,051	2,061,455	2,748,607	687,152	75
Total Revenues	1,019,611	11,562,198	10,125,225	(1,436,973)	114.19
 OPERATING EXPENSES					
Mayor and City Council	1,942	19,784	37,300	17,516	53.04
City Manager	1,790	230,445	40,500	(189,945)	569
City Attorney	7,343	82,123	100,000	17,877	82.12
City Clerk	4,708	67,083	84,006	16,923	79.85
Police Department	240,202	2,423,639	3,553,706	1,130,067	68.2
Fire Department	143,925	1,573,812	2,475,761	901,949	63.57
Community Development	44,332	323,234	453,419	130,185	71.29
Engineering	18,747	190,365	257,652	67,287	73.88
Street Division	147,738	1,283,628	1,885,138	601,510	68.09
Cemetery Division	9,788	80,942	137,419	56,477	58.9
Municipal Building	44,332	808,491	1,131,807	323,316	71.43
Economic Development	1,555	8,935	12,100	3,165	73.84
Total Expenses	666,402	7,092,481	10,168,808	3,076,327	69.75
 Revenue over Expenses	 353,209	 4,469,717	 (43,583)	 (4,513,300)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	PROPERTY TAX	274,842.72	806,665.36	798,055.00	8,610.36 101.1
01-11-31110	PROPERTY TAX - POLICE PENSION	.00	355,909.94	527,495.00	(171,585.06) 67.5
01-11-31120	PROPERTY TAX - FIRE PENSION	.00	237,448.31	351,926.00	(114,477.69) 67.5
01-11-31500	ROAD & BRIDGE TAX	53,789.54	162,683.51	190,000.00	(27,316.49) 85.6
	TOTAL TAXES	328,632.26	1,562,707.12	1,867,476.00	(304,768.88) 83.7
<u>LICENSES & PERMITS</u>					
01-11-32100	LIQUOR LICENSES	.00	1,650.00	1,700.00	(50.00) 97.1
01-11-32500	FRANCHISE LICENSE	.00	90,399.55	118,750.00	(28,350.45) 76.1
01-11-32510	TELECOMMUNICATIONS TAX	25,785.46	218,480.83	319,200.00	(100,719.17) 68.5
01-11-32600	AMUSEMENT LICENSE	20.00	1,806.32	2,000.00	(193.68) 90.3
01-11-32900	OTHER LICENSES	.00	210.00	.00	210.00 .0
01-11-33100	BUILDING PERMITS	1,417.01	42,476.09	80,000.00	(37,523.91) 53.1
01-11-33200	MOBILE FOOD VENDOR PERMITS	.00	250.00	.00	250.00 .0
	TOTAL LICENSES & PERMITS	27,222.47	355,272.79	521,650.00	(166,377.21) 68.1
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	STATE INCOME TAX	73,550.15	798,206.31	915,945.00	(117,738.69) 87.2
01-11-34200	REPLACEMENT TAX	.00	161,228.50	216,000.00	(54,771.50) 74.6
01-11-34300	VIDEO GAMING TAX	15,631.32	77,439.26	123,750.00	(46,310.74) 62.6
01-11-34400	SALES TAX	182,863.35	1,562,259.04	2,040,000.00	(477,740.96) 76.6
01-11-34450	LOCAL USE TAX	35,983.67	284,273.14	282,194.00	2,079.14 100.7
01-11-34460	CANNABIS TAX	721.96	4,089.25	.00	4,089.25 .0
01-11-34755	STATE GRANTS	28,011.00	52,661.67	.00	52,661.67 .0
	TOTAL INTERGOVERNMENTAL REVENUES	336,761.45	2,940,157.17	3,577,889.00	(637,731.83) 82.2
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	COURT FINES	2,680.66	47,956.17	75,000.00	(27,043.83) 63.9
	TOTAL FINES, FORFEITURES & PENALTIES	2,680.66	47,956.17	75,000.00	(27,043.83) 63.9
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	AMBULANCE FEES	53,340.85	354,925.61	726,000.00	(371,074.39) 48.9
01-11-36700	POLICE FEES	3,445.00	24,307.12	49,500.00	(25,192.88) 49.1
01-11-36800	FIRE PROTECTION FEES	8,344.26	70,440.50	93,603.00	(23,162.50) 75.3
01-11-36900	STREET DIVISION FEES	12,056.12	168,335.27	194,750.00	(26,414.73) 86.4
01-11-39960	WATER RECL SOLID WASTE CHARGE	8,925.00	99,375.00	140,000.00	(40,625.00) 71.0

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC CHARGES FOR SERVICES	86,111.23	717,383.50	1,203,853.00	(486,469.50)	59.6
<u>OTHER FEES</u>					
01-11-37600 GRAVE OPENING FEES	1,300.00	19,550.00	18,000.00	1,550.00	108.6
01-11-37901 REIMBURSED DEVELOPER FEES	784.70	7,384.70	.00	7,384.70	.0
01-11-37910 BUILDING AND ZONING FEES	.00	2,600.00	2,250.00	350.00	115.6
TOTAL OTHER FEES	2,084.70	29,534.70	20,250.00	9,284.70	145.9
<u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	1,600.57	25,422.33	45,000.00	(19,577.67)	56.5
01-11-38310 CONTRIBUTIONS	.00	3,730,000.00	.00	3,730,000.00	.0
01-11-38700 LOT SALES	1,300.00	14,300.00	13,500.00	800.00	105.9
01-11-38800 CEMETERY RECEIPTS	400.00	2,600.00	2,000.00	600.00	130.0
01-11-38900 MISCELLANEOUS	3,766.81	75,408.97	50,000.00	25,408.97	150.8
TOTAL MISCELLANEOUS REVENUE	7,067.38	3,847,731.30	110,500.00	3,737,231.30	3482.1
<u>OTHER FINANCING SOURCES</u>					
01-11-39910 TRANSFER FROM ELECTRIC	163,582.33	1,472,240.97	1,962,988.00	(490,747.03)	75.0
01-11-39920 TRANSFER FROM WATER	12,315.58	110,840.22	147,787.00	(36,946.78)	75.0
01-11-39930 TRANSF FROM WATER RECLAMATION	16,104.83	144,943.47	193,258.00	(48,314.53)	75.0
01-11-39945 RAILROAD FUND TRANSFER	8,312.42	74,811.78	99,749.00	(24,937.22)	75.0
01-11-39946 SALES TAX FUND TRANSFER	25,000.00	225,000.00	300,000.00	(75,000.00)	75.0
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	9,000.00	12,000.00	(3,000.00)	75.0
01-11-39950 SOLID WASTE TRANSFER	2,735.42	24,618.78	32,825.00	(8,206.22)	75.0
TOTAL OTHER FINANCING SOURCES	229,050.58	2,061,455.22	2,748,607.00	(687,151.78)	75.0
TOTAL FUND REVENUE	1,019,610.73	11,562,197.97	10,125,225.00	1,436,972.97	114.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>GENERAL GOVERNMENT</u>					

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 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	18,314.06	25,250.00	(6,935.94)	72.5
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	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	1,118.73	1,500.00	(381.27)	74.6
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	1,942.40	19,784.09	37,300.00	(17,515.91)	53.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 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	31,749.03	41,016.00	(9,266.97)	77.4
01-13-42300-000 SALARY EXPENSE-OVERTIME	.00	177.48	.00	177.48	.0
01-13-45100-000 HEALTH INSURANCE	(526.48)	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	495.00	6,243.82	6,000.00	243.82	104.1
01-13-55100-000 POSTAGE	1,173.05	4,821.29	6,000.00	(1,178.71)	80.4
01-13-55200-000 TELEPHONE	.00	487.74	750.00	(262.26)	65.0
01-13-55300-000 PUBLISHING	262.50	262.50	.00	262.50	.0
01-13-55400-000 PRINTING	.00	.00	2,500.00	(2,500.00)	.0
01-13-56100-000 DUES	.00	170.00	240.00	(70.00)	70.8
01-13-56200-000 TRAVEL EXPENSES	.00	21.33	100.00	(78.67)	21.3
01-13-56300-000 TRAINING	(125.00)	(250.00)	150.00	(400.00)	(166.7)
01-13-56500-000 PUBLICATIONS	.00	114.00	150.00	(36.00)	76.0
01-13-56600-000 CONFERENCE	274.00	(276.00)	2,500.00	(2,776.00)	(11.0)
01-13-65100-000 OFFICE SUPPLIES	.00	74.45	100.00	(25.55)	74.5
01-13-83000-000 EQUIPMENT	.00	3,249.86	1,500.00	1,749.86	216.7
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	.00	9,520.00	14,000.00	(4,480.00)	68.0
TOTAL CITY CLERK	4,708.27	67,082.70	84,006.00	(16,923.30)	79.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-45100-000 HEALTH INSURANCE	.00	4,203.23	3,606.00	597.23	116.6
01-17-51100-000 MAINTENANCE (BUILDING)	471.02	14,216.35	20,500.00	(6,283.65)	69.4
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	375.00	2,000.00	(1,625.00)	18.8
01-17-52900-000 MAINTENANCE (OTHER)	.00	2,149.13	3,000.00	(850.87)	71.6
01-17-53600-000 JANITORIAL SERVICES	2,875.00	22,425.00	30,000.00	(7,575.00)	74.8
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	105,858.00	141,144.00	(35,286.00)	75.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	1,843.50	2,334.25	24,700.00	(22,365.75)	9.5
01-17-55200-000 TELEPHONE	.00	.00	500.00	(500.00)	.0
01-17-57100-000 UTILITIES	6,940.05	52,418.78	65,000.00	(12,581.22)	80.6
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.78	366.42	500.00	(133.58)	73.3
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	.00	700.00	(700.00)	.0
01-17-59500-000 PROPERTY TAX	.00	104.40	.00	104.40	.0
01-17-61100-000 MAINTENANCE BUILDING	11.69	379.33	1,000.00	(620.67)	37.9
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	.00	500.00	(500.00)	.0
01-17-65100-000 OFFICE SUPPLIES	321.61	3,282.88	6,000.00	(2,717.12)	54.7
01-17-65400-000 GENERAL SUPPLIES	124.83	2,489.53	4,000.00	(1,510.47)	62.2
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	5,506.20	39,660.87	16,250.00	23,410.87	244.1
01-17-91400-000 SALES TAX REBATE	4,425.74	38,618.89	40,000.00	(1,381.11)	96.6
01-17-99910-000 TRANSFER AMBULANCE FUND	16,666.67	150,000.03	250,000.00	(99,999.97)	60.0
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	283,992.75	378,657.00	(94,664.25)	75.0
TOTAL MUNICIPAL BUILDING	82,543.84	808,491.07	1,131,807.00	(323,315.93)	71.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 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	7,342.50	82,122.85	100,000.00	(17,877.15)	82.1
	TOTAL CITY ATTORNEY	7,342.50	82,122.85	100,000.00	(17,877.15)	82.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000	LIFE INSURANCE	5.91	53.19	.00	53.19 .0
01-19-54900-000	OTHER PROFESSIONAL SERVICES	.00	.00	1,000.00 (	1,000.00) .0
01-19-55200-000	TELEPHONE	(25.00)	190.10	600.00 (	409.90) 31.7
01-19-55300-000	PUBLISHING	.00	.00	100.00 (	100.00) .0
01-19-56000-000	PROFESSIONAL DEVELOPMENT	.00	255.00	11,000.00 (	10,745.00) 2.3
01-19-56100-000	DUES	.00	10,188.30	13,000.00 (	2,811.70) 78.4
01-19-56200-000	TRAVEL EXPENSES	.00	339.56	800.00 (	460.44) 42.5
01-19-56500-000	PUBLICATIONS	.00	.00	300.00 (	300.00) .0
01-19-56600-000	CONFERENCE EXPENSES	269.00	1,579.48	5,000.00 (	3,420.52) 31.6
01-19-65100-000	OFFICE SUPPLIES	.00	283.18	500.00 (	216.82) 56.6
01-19-83000-000	EQUIPMENT	.00	1,599.90	.00	1,599.90 .0
01-19-91100-000	COMMUNITY RELATIONS	1,539.67	215,904.78	8,000.00	207,904.78 2698.8
01-19-92900-000	MISCELLANEOUS CHARGES	.00	52.00	200.00 (	148.00) 26.0
	TOTAL CITY MANAGER	1,789.58	230,445.49	40,500.00	189,945.49 569.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	98,326.59	1,207,926.20	1,393,613.00	(185,686.80)	86.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>PUBLIC SAFETY</u>					

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	153,946.34	1,392,982.36	1,918,889.00	(525,906.64)	72.6
01-21-42200-000 SALARIES - PART-TIME	5,438.27	29,072.45	40,000.00	(10,927.55)	72.7
01-21-42300-000 SALARIES - OVERTIME	11,031.81	79,741.97	145,000.00	(65,258.03)	55.0
01-21-42800-000 OIC - ON-CALL FTO	1,513.20	17,658.20	30,000.00	(12,341.80)	58.9
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	355,909.94	715,312.00	(359,402.06)	49.8
01-21-45100-000 HEALTH INSURANCE	32,055.45	274,162.79	361,264.00	(87,101.21)	75.9
01-21-45200-000 LIFE INSURANCE	153.66	1,382.94	2,000.00	(617.06)	69.2
01-21-47100-000 UNIFORM ALLOWANCE	4,180.27	16,335.65	25,000.00	(8,664.35)	65.3
01-21-51200-000 MAINTENANCE - EQUIPMENT	4,671.86	27,780.55	40,000.00	(12,219.45)	69.5
01-21-51300-000 MAINTENANCE - VEHICLE	4,150.69	43,117.25	30,000.00	13,117.25	143.7
01-21-53400-000 MEDICAL SERVICES	.00	359.00	500.00	(141.00)	71.8
01-21-53700-000 DATA PROCESSING SERVICES	17,015.54	15,484.14	32,000.00	(16,515.86)	48.4
01-21-54900-000 OTHER PROFESSIONAL SERVICES	889.00	3,558.80	4,000.00	(441.20)	89.0
01-21-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-21-55200-000 TELEPHONE	1,000.52	16,142.83	24,000.00	(7,857.17)	67.3
01-21-55300-000 PUBLISHING	.00	225.00	1,200.00	(975.00)	18.8
01-21-55400-000 PRINTING	307.85	2,341.90	5,000.00	(2,658.10)	46.8
01-21-56100-000 DUES	2,110.67	11,536.52	13,500.00	(1,963.48)	85.5
01-21-56200-000 TRAVEL EXPENSES	201.82	345.93	4,100.00	(3,754.07)	8.4
01-21-56300-000 TRAINING	(250.00)	4,148.34	10,000.00	(5,851.66)	41.5
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	971.40	1,400.00	(428.60)	69.4
01-21-57800-000 ANIMAL CONTROL	.00	1,087.34	3,500.00	(2,412.66)	31.1
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	109.05	2,404.48	2,000.00	404.48	120.2
01-21-65100-000 OFFICE SUPPLIES	500.80	5,851.43	8,000.00	(2,148.57)	73.1
01-21-65200-000 OPERATING SUPPLIES	322.08	11,660.36	17,000.00	(5,339.64)	68.6
01-21-65500-000 AUTOMOBILE FUEL/OIL	10.00	21,787.86	28,000.00	(6,212.14)	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	148.78	4,707.32	1,800.00	2,907.32	261.5
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	59,891.92	64,091.00	(4,199.08)	93.5
01-21-91700-000 INVESTIGATIONS	500.00	1,550.00	2,500.00	(950.00)	62.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	1,075.00	2,000.00	(925.00)	53.8
01-21-92400-000 DUI	.00	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	240,201.94	2,423,638.54	3,553,706.00	(1,130,067.46)	68.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	86,318.05	802,034.86	1,137,758.00	(335,723.14)	70.5
01-22-42200-000 SALARIES - PART-TIME	5,353.75	54,906.00	142,919.00	(88,013.00)	38.4
01-22-42300-000 SALARY EXPENSE - OVERTIME	23,757.63	205,325.33	255,000.00	(49,674.67)	80.5
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	237,448.31	477,231.00	(239,782.69)	49.8
01-22-45100-000 HEALTH INSURANCE	16,436.61	155,216.48	207,243.00	(52,026.52)	74.9
01-22-45200-000 LIFE INSURANCE	76.83	691.47	1,000.00	(308.53)	69.2
01-22-47100-000 UNIFORM ALLOWANCE	17.00	6,882.44	14,000.00	(7,117.56)	49.2
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	297.50	4,412.81	10,000.00	(5,587.19)	44.1
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	432.46	7,034.15	12,500.00	(5,465.85)	56.3
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	3,367.52	11,025.41	24,000.00	(12,974.59)	45.9
01-22-53400-000 MEDICAL SERVICES	.00	.00	7,800.00	(7,800.00)	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,125.81	31,980.11	40,580.00	(8,599.89)	78.8
01-22-55100-000 POSTAGE	.00	68.05	500.00	(431.95)	13.6
01-22-55200-000 TELEPHONE	306.31	4,377.49	8,000.00	(3,622.51)	54.7
01-22-55400-000 PRINTING	298.00	448.00	750.00	(302.00)	59.7
01-22-56100-000 DUES	.00	1,045.00	2,000.00	(955.00)	52.3
01-22-56200-000 TRAVEL EXPENSES	62.44	182.44	80.00	102.44	228.1
01-22-56300-000 TRAINING	92.07	1,996.77	7,000.00	(5,003.23)	28.5
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	1,414.64	10,360.41	17,000.00	(6,639.59)	60.9
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	102.90	867.21	4,000.00	(3,132.79)	21.7
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	36.96	3,792.98	5,000.00	(1,207.02)	75.9
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	690.00	2,812.48	5,000.00	(2,187.52)	56.3
01-22-65100-000 OFFICE SUPPLIES	72.67	809.66	2,500.00	(1,690.34)	32.4
01-22-65200-000 OPERATING SUPPLIES	606.04	13,929.33	22,000.00	(8,070.67)	63.3
01-22-65400-000 JANITORIAL SUPPLIES	265.32	1,054.02	3,000.00	(1,945.98)	35.1
01-22-65500-000 AUTOMOTIVE FUEL/OIL	794.90	6,611.60	16,000.00	(9,388.40)	41.3
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	143,925.41	1,573,811.78	2,475,761.00	(901,949.22)	63.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	384,127.35	3,997,450.32	6,029,467.00	(2,032,016.68)	66.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>PUBLIC WORKS</u>					

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	64,461.44	577,118.05	835,175.00	(258,056.95)	69.1
01-41-42300-000 SALARY EXPENSE-OVERTIME	960.48	32,315.07	65,000.00	(32,684.93)	49.7
01-41-42600-000 SALARIES-PAGER PAY	944.27	13,500.77	20,000.00	(6,499.23)	67.5
01-41-45100-000 HEALTH INSURANCE	14,560.45	117,946.81	177,904.00	(59,957.19)	66.3
01-41-45200-000 LIFE INSURANCE	59.10	531.90	1,782.00	(1,250.10)	29.9
01-41-47100-000 UNIFORM ALLOWANCE	.00	831.90	5,000.00	(4,168.10)	16.6
01-41-47300-000 CLOTHING ACQUISITION	.00	865.93	2,500.00	(1,634.07)	34.6
01-41-51100-000 MAINTENANCE (BUILDING)	.00	1,190.49	3,000.00	(1,809.51)	39.7
01-41-51200-000 MAINTENANCE (EQUIPMENT)	7,247.50	12,480.96	20,000.00	(7,519.04)	62.4
01-41-51300-000 MAINT.SERVICE-VEHICLE	9,574.10	32,840.88	35,000.00	(2,159.12)	93.8
01-41-51400-000 MAINTENANCE STREET	3,172.66	21,247.41	25,000.00	(3,752.59)	85.0
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	28,904.03	20,000.00	8,904.03	144.5
01-41-53600-000 JANITORIAL SERVICES	143.26	1,702.23	2,500.00	(797.77)	68.1
01-41-54900-000 OTHER PROFESSIONAL SERVICES	2,218.00	19,699.94	25,000.00	(5,300.06)	78.8
01-41-55100-000 POSTAGE	.00	.00	25.00	(25.00)	.0
01-41-55200-000 TELEPHONE	.00	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	.00	120.00	.00	120.00	.0
01-41-57100-000 UTILITIES	1,339.32	7,171.18	13,000.00	(5,828.82)	55.2
01-41-57200-000 STREET LIGHTING	20,905.11	116,784.37	160,000.00	(43,215.63)	73.0
01-41-59400-000 LEASE OR RENTALS	.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)	2,088.55	11,902.24	10,000.00	1,902.24	119.0
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	2,472.85	12,764.88	20,000.00	(7,235.12)	63.8
01-41-61400-000 SUPPLIES STREETS	12,946.78	41,554.71	60,000.00	(18,445.29)	69.3
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	1,202.99	5,000.00	(3,797.01)	24.1
01-41-62900-000 SUPPLIES OTHER	2,045.56	3,843.79	12,000.00	(8,156.21)	32.0
01-41-65100-000 OFFICE SUPPLIES	.00	1,003.18	2,000.00	(996.82)	50.2
01-41-65200-000 OPERATING SUPPLIES	317.50	2,282.46	5,000.00	(2,717.54)	45.7
01-41-65300-000 SMALL TOOLS	42.80	1,260.87	2,000.00	(739.13)	63.0
01-41-65400-000 JANITORIAL SUPPLIES	.00	724.71	1,000.00	(275.29)	72.5
01-41-65500-000 GASOLINE/OIL	1,578.62	25,023.67	52,500.00	(27,476.33)	47.7
01-41-66100-000 SAFETY SUPPLIES	.00	962.65	3,500.00	(2,537.35)	27.5
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	659.27	97,518.75	165,252.00	(67,733.25)	59.0
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	147,737.62	1,283,627.89	1,885,138.00	(601,510.11)	68.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,316.40	40,835.85	56,113.00	(15,277.15)	72.8
01-46-42300-000 SALARY EXPENSE-OVERTIME	141.63	2,771.92	5,700.00	(2,928.08)	48.6
01-46-42600-000 PAGER	221.25	1,308.75	1,851.00	(542.25)	70.7
01-46-45100-000 HEALTH INSURANCE	1,161.13	10,074.45	17,840.00	(7,765.55)	56.5
01-46-45200-000 LIFE INSURANCE	5.91	53.19	115.00	(61.81)	46.3
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)	40.00	102.00	250.00	(148.00)	40.8
01-46-54900-000 OTHER PROFESSIONAL SERVICES	2,839.00	17,632.47	40,000.00	(22,367.53)	44.1
01-46-55200-000 TELEPHONE	.00	1,005.47	1,600.00	(594.53)	62.8
01-46-57100-000 UTILITIES	985.77	2,772.11	2,750.00	22.11	100.8
01-46-61100-000 MAINTENANCE BUILDING	.00	23.29	750.00	(726.71)	3.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	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	.00	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	77.13	866.93	500.00	366.93	173.4
TOTAL CEMETERY	9,788.22	80,942.36	137,419.00	(56,476.64)	58.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,608.27	142,692.05	198,422.00	(55,729.95)	71.9
01-48-42300-000 SALARY EXPENSE-OVERTIME	4,121.82	4,121.82	.00	4,121.82	.0
01-48-45100-000 HEALTH INSURANCE	3,096.34	26,865.18	35,680.00	(8,814.82)	75.3
01-48-45200-000 LIFE INSURANCE	11.82	106.38	250.00	(143.62)	42.6
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	804.77	600.00	204.77	134.1
01-48-53200-000 ENGINEERING SERVICE	237.50	3,466.25	3,350.00	116.25	103.5
01-48-54900-000 OTHER PROFESSIONAL SERVICES	59.74	547.21	1,500.00	(952.79)	36.5
01-48-55200-000 TELEPHONE	40.00	1,244.97	2,200.00	(955.03)	56.6
01-48-55300-000 PUBLISHING	.00	.00	600.00	(600.00)	.0
01-48-56100-000 DUES	.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)	351.29	2,283.95	1,900.00	383.95	120.2
01-48-65100-000 OFFICE SUPPLIES	6.26	200.90	700.00	(499.10)	28.7
01-48-65300-000 SMALL TOOLS	.00	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	40.71	816.82	1,100.00	(283.18)	74.3
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	(841.01)	758.89	4,600.00	(3,841.11)	16.5
01-48-92900-000 MISCELLANEOUS	.00	35.00	100.00	(65.00)	35.0
TOTAL ENGINEERING	18,746.74	190,364.66	257,652.00	(67,287.34)	73.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	176,272.58	1,554,934.91	2,280,209.00	(725,274.09)	68.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 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)	23,349.47	214,502.41	289,599.00	(75,096.59)	74.1
01-44-45100-000 HEALTH INSURANCE	4,291.24	37,232.76	49,449.00	(12,216.24)	75.3
01-44-45200-000 LIFE INSURANCE	23.64	212.76	350.00	(137.24)	60.8
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	70.00	.00	70.00	.0
01-44-52900-000 NUISANCE ABATEMENT	859.00	2,108.00	6,900.00	(4,792.00)	30.6
01-44-54900-000 OTHER PROFESSIONAL SERVICES	7,931.18	34,681.81	50,000.00	(15,318.19)	69.4
01-44-54920-000 OTHER PROF SVCS - REBRANDING	2,447.41	18,626.26	13,000.00	5,626.26	143.3
01-44-55200-000 TELEPHONE	.00	1,091.35	1,200.00	(108.65)	91.0
01-44-55300-000 PUBLISHING	.00	1,386.00	8,000.00	(6,614.00)	17.3
01-44-55400-000 PRINTING	141.69	1,171.03	2,200.00	(1,028.97)	53.2
01-44-56100-000 DUES	.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	110.81	2,326.14	2,500.00	(173.86)	93.1
01-44-65200-000 OPERATING SUPPLIES	114.00	328.63	500.00	(171.37)	65.7
01-44-65500-000 AUTOMOTIVE FUEL/OIL	56.35	372.53	1,000.00	(627.47)	37.3
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	7.00	18.59	.00	18.59	.0
01-44-91100-000 PUBLIC RELATIONS	5,000.00	5,859.19	21,921.00	(16,061.81)	26.7
TOTAL COMMUNITY DEVELOPMENT	44,331.79	323,234.36	453,419.00	(130,184.64)	71.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING SEPTEMBER 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	40.00	733.64	1,100.00	(366.36)	66.7
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	40.11	398.32	700.00	(301.68)	56.9
01-61-65200-000 OPERATING SUPPLIES	.00	290.03	300.00	(9.97)	96.7
01-61-83000-000 EQUIPMENT	(13.63)	5,179.78	3,000.00	2,179.78	172.7
01-61-91100-000 COMMUNITY RELATIONS	.00	239.00	1,500.00	(1,261.00)	15.9
01-61-92900-000 MISCELLANEOUS CHARGES	1,489.00	1,489.00	400.00	1,089.00	372.3
TOTAL ECONOMIC DEVELOPMENT	1,555.48	8,934.86	12,100.00	(3,165.14)	73.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING SEPTEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	45,887.27	332,169.22	465,519.00	(133,349.78)	71.4
TOTAL FUND EXPENDITURES	704,613.79	7,092,480.65	10,168,808.00	(3,076,327.35)	69.8
NET REVENUE OVER EXPENDITURES	314,996.94	4,469,717.32	(43,583.00)	4,513,300.32	10255.

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 9 MONTHS ENDING SEPTEMBER 30 2020

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	9,102	26,719	29,010	2,291	92.1
Insurance	94,216	276,460	300,150	23,690	92.11
Illinois Municipal Retirement	59,972	218,078	233,156	15,078	93.53
Social Security	56,496	165,795	180,050	14,255	92.08
Ambulance	16,752	150,651	201,500	50,849	74.76
Economic Development	-	-	-	-	0
Motor Fuel Tax	33,350	1,735,360	2,260,300	524,940	76.78
Utility Tax	33,914	382,710	539,000	156,290	71
Travel and Tourism	2,537	57,237	127,500	70,263	44.89
Sales Tax	81,328	746,616	1,140,000	393,384	65.49
Lighthouse Pointe TIF	86,885	255,793	614,591	358,798	41.62
Foreign Fire Insurance	-	-	25,250	25,250	0
TIF	73,652	169,890	86,896	(82,994)	195.51
Overweight Truck	2,692	54,953	45,800	(9,153)	119.98
Capital Improvement	468,129	2,006,999	7,207,800	5,200,801	27.84
Stormwater Management	431	2,753	45,500	42,747	6.05
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	45,826	1,889,018	665,600	(1,223,418)	283.81
Technology Center	128,492	1,140,439	1,517,100	376,661	75.17
Airport	85,374	306,064	2,560,065	2,254,001	11.96
Railroad	62,161	459,445	1,358,062	898,617	33.83
Golf Course	52,758	281,098	328,575	47,477	85.55
Health Insurance	-	-	-	-	0
Administrative Services	111,986	1,033,195	1,343,700	310,505	76.89
Total Revenues	1,506,052	11,359,273	20,809,605	9,450,332	54.59

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 9 MONTHS ENDING SEPTEMBER 30 2020

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	28,475	28,900	425	98.53
Insurance	23,646	240,542	321,000	80,458	74.94
Illinois Municipal Retirement	16,965	159,532	165,000	5,468	96.69
Social Security	15,631	146,501	187,500	40,999	78.13
Ambulance	24,115	574,115	274,115	(300,000)	209.44
Economic Development	-	-	-	-	0
Motor Fuel Tax	453,765	942,844	2,775,000	1,832,156	33.98
Utility Tax	12,298	12,298	1,268,000	1,255,702	0.97
Travel and Tourism	9,693	112,872	153,761	40,889	73.41
Sales Tax	26,182	1,068,915	3,170,500	2,101,585	33.71
Lighthouse Pointe TIF	-	91,101	382,257	291,156	23.83
Foreign Fire Insurance	-	-	71,000	71,000	0
TIF	5,697	20,382	24,500	4,118	83.19
Overweight Truck	1,200	9,200	13,000	3,800	70.77
Capital Improvement	230,246	3,268,692	10,372,725	7,104,033	31.51
Stormwater Management	-	5,609	53,700	48,091	10.45
Technology Park	-	-	-	-	0
Debt Service	22,948	(347,090)	-	347,090	0
Solid Waste	64,278	1,151,823	1,390,928	239,105	82.81
Technology Center	55,601	557,274	635,984	78,710	87.62
Airport	30,453	257,583	2,420,276	2,162,693	10.64
Railroad	589,374	1,318,664	882,349	(436,315)	149.45
Golf Course	9,295	93,229	124,774	31,545	74.72
Health Insurance	-	-	-	-	0
Administrative Services	98,523	957,127	1,364,845	407,718	70.13
Total Expenses	1,689,910	10,669,688	26,080,114	15,410,426	40.91
Revenue over Expenses	(183,858)	689,584	(5,270,509)	(5,960,093)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND September 30, 2020 and 2019

	September 30, 2020	September 30, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	35,286,185	31,249,839
Less: Accumulated Depreciation	(9,685,967)	(9,039,244)
Net Plant in Service	25,600,218	22,210,595
CURRENT ASSETS		
Cash & Investments	2,549,750	4,156,531
Customer Accounts Receivable	441,119	445,864
Other Accounts Receivable	87,969	81,594
Prepaid Expenses	4,531	4,157
Total Current Assets	3,083,369	4,688,145
RESTRICTED ASSETS	96,419	96,179
OTHER DEBITS		
Deferred Outflows of Resources	187,955	48,279
Total Other Debits	187,955	48,279
TOTAL ASSETS	28,967,961	27,043,198
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	21,074,733	19,837,271
Contribution in Aid of Construction (Net)	214,186	310,743
Total Equity	21,288,919	20,148,013
LIABILITIES		
Current Liabilities:		
Accounts Payable	267,040	358,086
Accrued Liabilities	285,753	53,662
Total Current Liabilities	552,794	411,747
Non-Current Liabilities:		
Other Non-Current Liabilities	7,126,248	6,483,438
Total Non-Current Liabilities	7,126,248	6,483,438
Total Liabilities	7,679,042	6,895,185
TOTAL LIABILITIES AND EQUITY	28,967,961	27,043,198

ROCHELLE MUNICIPAL UTILITIES

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

For the 9 Months Ending September 30, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential Sales	901,303	726,333	174,971	124.1
Commercial Sales	710,616	581,301	129,315	122.3
Industrial Sales	709,820	659,532	50,288	107.6
Other Operating Revenues	83,004	96,214	(13,210)	86.3
	2,404,743	2,063,380	341,363	116.5
OPERATING EXPENSES				
Source of Supply - Operations	278,087	238,415	39,671	116.6
Source of Supply - Maintenance	5,346	20,168	(14,822)	26.5
Water Treatment - Operations	120,533	155,703	(35,170)	77.4
Water Treatment - Maintenance		7,441	(7,441)	.0
Distribution - Operations	497,414	336,757	160,657	147.7
Distribution - Maintenance	326,233	274,336	51,897	118.9
Customer Accounts	120,337	119,455	882	100.7
Administrative and General	216,196	205,598	10,598	105.2
Depreciation	484,732	484,732		100.0
	2,048,879	1,842,607	206,273	111.2
Operating Income (Loss)	355,864	220,774	135,090	161.2
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	26	6,756	(6,730)	.4
Investment Income	17,500	34,631	(17,132)	50.5
Merchandising, Jobbing & Contract Expense	(334)	(1,150)	816	(29.1)
Interest Expense	(58,174)	(67,587)	9,413	(86.1)
	(40,983)	(27,349)	(13,633)	(149.9)
Net Income Before Amortizations	314,881	193,424	121,457	162.8
Net Income	314,881	193,424	121,457	162.8
Operating Transfers In (Out)	(110,840)	(98,157)	(12,683)	(112.9)
Increase (Decrease) in Retained Earnings	204,041	95,267	108,774	214.2
RETAINED EARNINGS - Beginning of Period	20,874,186	19,743,179	1,131,008	105.7
RETAINED EARNINGS - END OF PERIOD	21,078,227	19,838,446	1,239,781	106.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
September 30, 2020 and 2019

	September 30, 2020	September 30, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	47,878,191	43,267,189
Less: Accumulated Depreciation	(26,106,656)	(25,019,601)
Net Plant in Service	21,771,535	18,247,588
CURRENT ASSETS		
Cash & Investments	5,298,232	4,317,370
Customer Accounts Receivable	637,656	713,775
Other Accounts Receivable	102,767	110,719
Prepaid Expenses	10,646	9,337
Total Current Assets	6,049,301	5,151,201
RESTRICTED FUNDS	456,515	413,338
NON-CURRENT ASSETS		
Deferred Outflows of Resources	501,142	126,557
Total Non-Current Assets	501,142	126,557
TOTAL ASSETS	28,778,492	23,938,684
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	17,660,179	15,669,654
Contribution in Aid of Construction (Net)	7,050,450	7,309,398
Total Equity	24,710,629	22,979,052
LIABILITIES		
Current Liabilities:		
Accounts Payable	374,140	435,697
Accrued Liabilities	750,272	147,147
Total Current Liabilities	1,124,412	582,844
Non-Current Liabilities:		
Bonds Payable	2,852,930	265,646
Other Non-Current Liabilities	90,522	111,142
Total Non-Current Liabilities	2,943,452	376,788
Total Liabilities	4,067,864	959,632
TOTAL LIABILITIES AND EQUITY	28,778,492	23,938,684

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 9 Months Ending September 30, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential Sales	903,791	870,231	33,560	103.9
Commercial Sales	816,281	966,624	(150,343)	84.5
Industrial Sales	848,831	933,682	(84,851)	90.9
Other Operating Revenues	20,994	151,718	(130,724)	13.8
Total Operating Revenues	2,589,897	2,922,256	(332,359)	88.6
OPERATING EXPENSES				
Collection - Operations	127,835	95,497	32,338	133.9
Collection - Maintenance	15,577	25,423	(9,846)	61.3
Pumping - Operations		9,845	(9,845)	.0
Pumping - Maintenance	71,176	5,998	65,178	1,186.6
Treatment and Disposal - Operations	974,426	894,902	79,525	108.9
Treatment and Disposal - Maintenance	37,403	119,531	(82,128)	31.3
Customer Accounts	133,908	132,742	1,166	100.9
Administrative and General	291,649	213,184	78,465	136.8
Depreciation	800,656	800,656		100.0
Total Operating Expenses	2,452,631	2,297,778	154,852	106.7
Operating Income (Loss)	137,266	624,478	(487,211)	22.0
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	16,670	34,735	(18,065)	48.0
Non Utility Income	8,201	158,358	(150,157)	5.2
Merchandising, Jobbing & Contract Income	4,901	5,403	(501)	90.7
Interest Expense	(4,837)	(5,454)	617	(88.7)
Total Non-Operating Revenue (Expense)	24,935	193,042	(168,106)	12.9
Net Income Before Amortizations	162,201	817,519	(655,318)	19.8
Net Income	162,201	817,519	(655,318)	19.8
Operating Transfers In (Out)	(144,943)	(133,807)	(11,137)	(108.3)
Increase (Decrease) in Retained Earnings	17,258	683,712	(666,454)	2.5
RETAINED EARNINGS - Beginning of Period	17,651,763	14,988,401	2,663,361	117.8
RETAINED EARNINGS - END OF PERIOD	17,669,021	15,672,114	1,996,907	112.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND

September 30, 2020 and 2019

	September 30, 2020	September 30, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	81,091,419	92,762,454
Less: Accumulated Depreciation	(45,591,730)	(51,701,987)
Net Plant in Service	35,499,689	41,060,468
CURRENT ASSETS		
Cash & Investments	19,938,305	9,168,853
Customer Accounts Receivable	5,276,812	4,826,565
Inventory	1,083,357	1,142,747
Prepaid Expenses	75,742	82,020
Total Current Assets	26,374,215	15,220,185
RESTRICTED ASSETS	311,458	9,042,484
NON-CURRENT ASSETS		
Unamortized Loss	1,071,387	1,249,457
Deferred Outflows of Resources	1,481,376	370,321
Other Deferred Debits	160,300	171,398
Interdepartmental Loan Receivable	409,044	409,044
Total Non-Current Assets	3,122,107	2,200,220
TOTAL ASSETS	65,307,469	67,523,357
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	60,373,948	49,412,837
Total Equity	60,373,948	49,412,837
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,216,543	2,204,627
Accrued Liabilities	2,206,380	447,935
Total Current Liabilities	4,422,923	2,652,563
Non-Current Liabilities:		
Bonds Payable		14,127,710
Other Non-Current Liabilities	510,598	1,330,247
Total Non-Current Liabilities	510,598	15,457,957
Total Liabilities	4,933,521	18,110,520
TOTAL LIABILITIES AND EQUITY	65,307,469	67,523,357

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN

RETAINED EARNINGS – ELECTRIC FUND

For the 9 Months Ending September 30, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential	4,991,887	4,797,295	194,592	104.1
Small General Service	3,800,368	3,874,723	(74,354)	98.1
Large General Service	17,243,805	17,480,394	(236,588)	98.7
Public Street Lighting	104,351	107,185	(2,834)	97.4
Interdepartmental	403,139	453,429	(50,290)	88.9
Forfeited Discounts	52,928	77,685	(24,757)	68.1
Other Operating Revenues	11,209,454	1,947,960	9,261,494	575.5
Total Operating Revenues	37,805,933	28,738,670	9,067,263	131.6
OPERATING EXPENSES				
Purchased Power	16,326,183	15,972,535	353,648	102.2
Generation - Operation	497,425	531,544	(34,119)	93.6
Generation - Maintenance	669,172	921,611	(252,440)	72.6
Transmission - Operation	920,937	845,246	75,691	109.0
Transmission - Maintenance	2,640	20,544	(17,904)	12.9
Distribution - Operation	1,278,827	1,252,124	26,703	102.1
Distribution - Maintenance	793,064	682,700	110,364	116.2
Depreciation	1,718,556	2,236,913	(518,357)	76.8
Taxes Other Than Income Taxes	113,145	122,324	(9,178)	92.5
Customer Accounts	331,877	368,427	(36,550)	90.1
Administrative & General	2,054,906	1,936,591	118,315	106.1
Total Operating Expenses	24,706,732	24,890,558	(183,826)	99.3
Operating Income (Loss)	13,099,201	3,848,112	9,251,089	340.4
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	102,222	192,689	(90,466)	53.1
Merchandising, Jobbing & Contract Expense	(82,663)	(48,134)	(34,530)	(171.7)
Amortization Expense	25,394	38,091	(12,697)	66.7
Interest Expense	(1,470,752)	(442,332)	(1,028,420)	(332.5)
Non-Operating Revenue (Expense)	41,959	(14)	41,974	293,421.3
Total Non-Operating Revenue (Expense)	(1,383,840)	(259,701)	(1,124,139)	(532.9)
Increase (Decrease) in Retained Earnings Before Operating Transfers	11,715,361	3,588,411	8,126,950	326.5
Operating Transfers In (Out)	(1,472,241)	(1,474,972)	2,732	(99.8)
Increase (Decrease) in Retained Earnings	10,243,120	2,113,439	8,129,681	484.7
RETAINED EARNINGS - Beginning of Period	50,133,033	47,299,398	2,833,635	106.0
RETAINED EARNINGS - END OF PERIOD	60,376,153	49,412,837	10,963,316	122.2