

CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 11 MONTHS ENDING NOVEMBER 30 2020

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	18,456	2,005,188	1,867,476	(137,712)	107.37
Licenses and Permits	26,300	500,818	521,650	20,832	96.01
Intergovernmental Revenue	303,807	4,034,439	3,577,889	(456,550)	112.76
Fines, Forfeitures & Penalties	7,742	63,238	75,000	11,762	84.32
Public Charges for Services	94,607	923,004	1,203,853	280,849	76.67
Other Fees	4,950	39,435	20,250	(19,185)	194.74
Miscellaneous Revenues	6,507	3,864,485	110,500	(3,753,985)	3497.27
Other Financing Sources	229,051	2,519,556	2,748,607	229,051	91.67
Total Revenues	691,419	13,950,163	10,125,225	(3,824,938)	137.78
 OPERATING EXPENSES					
Mayor and City Council	3,550	25,276	37,300	12,024	67.77
City Manager	11,578	255,549	40,500	(215,049)	630.98
City Attorney	9,896	103,870	100,000	(3,870)	103.87
City Clerk	4,927	76,044	84,006	7,962	90.52
Police Department	348,767	3,329,371	3,553,706	224,335	93.69
Fire Department	224,212	2,182,271	2,475,761	293,490	88.15
Community Development	42,454	403,205	453,419	50,214	88.93
Engineering	29,929	238,534	257,652	19,118	92.58
Street Division	168,694	1,586,195	1,885,138	298,943	84.14
Cemetery Division	10,186	102,000	137,419	35,419	74.23
Municipal Building	71,085	988,281	1,131,807	143,526	87.32
Economic Development	136	6,046	12,100	6,054	49.96
Total Expenses	925,413	9,296,643	10,168,808	872,165	91.42
 Revenue over Expenses	 (233,994)	 4,653,520	 (43,583)	 (4,697,103)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	PROPERTY TAX	7,949.27	866,338.10	798,055.00	68,283.10 108.6
01-11-31110	PROPERTY TAX - POLICE PENSION	5,265.90	579,722.28	527,495.00	52,227.28 109.9
01-11-31120	PROPERTY TAX - FIRE PENSION	3,513.17	386,766.58	351,926.00	34,840.58 109.9
01-11-31500	ROAD & BRIDGE TAX	1,727.23	172,360.90	190,000.00	(17,639.10) 90.7
	TOTAL TAXES	18,455.57	2,005,187.86	1,867,476.00	137,711.86 107.4
<u>LICENSES & PERMITS</u>					
01-11-32100	LIQUOR LICENSES	500.00	2,150.00	1,700.00	450.00 126.5
01-11-32500	FRANCHISE LICENSE	.00	120,908.97	118,750.00	2,158.97 101.8
01-11-32510	TELECOMMUNICATIONS TAX	23,699.51	268,528.45	319,200.00	(50,671.55) 84.1
01-11-32600	AMUSEMENT LICENSE	.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	2,100.30	106,964.01	80,000.00	26,964.01 133.7
01-11-33200	MOBILE FOOD VENDOR PERMITS	.00	250.00	.00	250.00 .0
	TOTAL LICENSES & PERMITS	26,299.81	500,817.75	521,650.00	(20,832.25) 96.0
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	STATE INCOME TAX	71,967.68	976,681.02	915,945.00	60,736.02 106.6
01-11-34200	REPLACEMENT TAX	.00	195,725.82	216,000.00	(20,274.18) 90.6
01-11-34300	VIDEO GAMING TAX	16,813.13	111,163.91	123,750.00	(12,586.09) 89.8
01-11-34400	SALES TAX	178,450.56	1,926,094.66	2,040,000.00	(113,905.34) 94.4
01-11-34450	LOCAL USE TAX	34,648.55	355,308.16	282,194.00	73,114.16 125.9
01-11-34460	CANNABIS TAX	534.90	5,096.47	.00	5,096.47 .0
01-11-34755	STATE GRANTS	1,392.64	464,369.24	.00	464,369.24 .0
	TOTAL INTERGOVERNMENTAL REVENUES	303,807.46	4,034,439.28	3,577,889.00	456,550.28 112.8
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	COURT FINES	7,742.20	63,237.77	75,000.00	(11,762.23) 84.3
	TOTAL FINES, FORFEITURES & PENALTIES	7,742.20	63,237.77	75,000.00	(11,762.23) 84.3
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	AMBULANCE FEES	67,438.10	473,349.17	726,000.00	(252,650.83) 65.2
01-11-36611	AMBULANCE FEES OTHER	.00	(3,849.48)	.00	(3,849.48) .0
01-11-36700	POLICE FEES	8,047.50	36,684.62	49,500.00	(12,815.38) 74.1
01-11-36800	FIRE PROTECTION FEES	7,876.74	86,193.98	93,603.00	(7,409.02) 92.1
01-11-36900	STREET DIVISION FEES	5,269.30	216,950.90	194,750.00	22,200.90 111.4
01-11-39960	WATER RECL SOLID WASTE CHARGE	5,975.00	113,675.00	140,000.00	(26,325.00) 81.2

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC CHARGES FOR SERVICES	94,606.64	923,004.19	1,203,853.00	(280,848.81)	76.7
<u>OTHER FEES</u>					
01-11-37600 GRAVE OPENING FEES	4,550.00	29,050.00	18,000.00	11,050.00	161.4
01-11-37901 REIMBURSED DEVELOPER FEES	.00	7,384.70	.00	7,384.70	.0
01-11-37910 BUILDING AND ZONING FEES	400.00	3,000.00	2,250.00	750.00	133.3
TOTAL OTHER FEES	4,950.00	39,434.70	20,250.00	19,184.70	194.7
<u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	2,206.15	29,809.76	45,000.00	(15,190.24)	66.2
01-11-38310 CONTRIBUTIONS	.00	3,730,000.00	.00	3,730,000.00	.0
01-11-38700 LOT SALES	650.00	17,550.00	13,500.00	4,050.00	130.0
01-11-38800 CEMETERY RECEIPTS	100.00	2,800.00	2,000.00	800.00	140.0
01-11-38900 MISCELLANEOUS	3,551.00	84,324.97	50,000.00	34,324.97	168.7
TOTAL MISCELLANEOUS REVENUE	6,507.15	3,864,484.73	110,500.00	3,753,984.73	3497.3
<u>OTHER FINANCING SOURCES</u>					
01-11-39910 TRANSFER FROM ELECTRIC	163,582.33	1,799,405.63	1,962,988.00	(163,582.37)	91.7
01-11-39920 TRANSFER FROM WATER	12,315.58	135,471.38	147,787.00	(12,315.62)	91.7
01-11-39930 TRANSF FROM WATER RECLAMATION	16,104.83	177,153.13	193,258.00	(16,104.87)	91.7
01-11-39945 RAILROAD FUND TRANSFER	8,312.42	91,436.62	99,749.00	(8,312.38)	91.7
01-11-39946 SALES TAX FUND TRANSFER	25,000.00	275,000.00	300,000.00	(25,000.00)	91.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	11,000.00	12,000.00	(1,000.00)	91.7
01-11-39950 SOLID WASTE TRANSFER	2,735.42	30,089.62	32,825.00	(2,735.38)	91.7
TOTAL OTHER FINANCING SOURCES	229,050.58	2,519,556.38	2,748,607.00	(229,050.62)	91.7
TOTAL FUND REVENUE	691,419.41	13,950,162.66	10,125,225.00	3,824,937.66	137.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	2,913.60	23,170.06	25,250.00	(2,079.94)	91.8
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	636.37	756.37	1,200.00	(443.63)	63.0
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	3,549.97	25,276.46	37,300.00	(12,023.54)	67.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-42100-000 SALARIES (FULL-TIME)	4,732.80	39,637.03	41,016.00	(1,378.97)	96.6
01-13-42300-000 SALARY EXPENSE-OVERTIME	.00	177.48	.00	177.48	.0
01-13-45100-000 HEALTH INSURANCE	.00	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	.00	6,243.82	6,000.00	243.82	104.1
01-13-55100-000 POSTAGE	1.29	4,895.90	6,000.00	(1,104.10)	81.6
01-13-55200-000 TELEPHONE	47.20	629.33	750.00	(120.67)	83.9
01-13-55300-000 PUBLISHING	.00	514.50	.00	514.50	.0
01-13-55400-000 PRINTING	.00	2,059.50	2,500.00	(440.50)	82.4
01-13-56100-000 DUES	145.91	315.91	240.00	75.91	131.6
01-13-56200-000 TRAVEL EXPENSES	.00	21.33	100.00	(78.67)	21.3
01-13-56300-000 TRAINING	.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	.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	1,649.96	1,500.00	149.96	110.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	.00	9,520.00	14,000.00	(4,480.00)	68.0
TOTAL CITY CLERK	4,927.20	76,044.41	84,006.00	(7,961.59)	90.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 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)	1,284.37	15,500.72	20,500.00	(4,999.28)	75.6
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	375.00	2,000.00	(1,625.00)	18.8
01-17-52900-000 MAINTENANCE (OTHER)	165.30	2,645.03	3,000.00	(354.97)	88.2
01-17-53600-000 JANITORIAL SERVICES	.00	24,725.00	30,000.00	(5,275.00)	82.4
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	129,382.00	141,144.00	(11,762.00)	91.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	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	4,911.73	62,626.35	65,000.00	(2,373.65)	96.4
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.78	447.98	500.00	(52.02)	89.6
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	216.00	898.33	1,000.00	(101.67)	89.8
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	.00	500.00	(500.00)	.0
01-17-65100-000 OFFICE SUPPLIES	298.75	3,574.18	6,000.00	(2,425.82)	59.6
01-17-65400-000 GENERAL SUPPLIES	211.66	3,093.34	4,000.00	(906.66)	77.3
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	35.48	42,885.09	16,250.00	26,635.09	263.9
01-17-91400-000 SALES TAX REBATE	3,937.48	46,891.44	40,000.00	6,891.44	117.2
01-17-99910-000 TRANSFER AMBULANCE FUND	16,666.67	183,333.37	250,000.00	(66,666.63)	73.3
01-17-99930-000 TRANSFER FIRE PENSION	.00	47,175.40	61,875.00	(14,699.60)	76.2
01-17-99931-000 TRANSFER POLICE PENSION	.00	47,175.40	61,875.00	(14,699.60)	76.2
01-17-99964-000 TRANSFER ADMIN SERVICE	31,554.75	347,102.25	378,657.00	(31,554.75)	91.7
TOTAL MUNICIPAL BUILDING	71,084.97	988,281.03	1,131,807.00	(143,525.97)	87.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 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	9,895.50	103,870.35	100,000.00	3,870.35	103.9
	TOTAL CITY ATTORNEY	9,895.50	103,870.35	100,000.00	3,870.35	103.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	5.91	65.01	.00	65.01	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,000.00	(1,000.00)	.0
01-19-55200-000 TELEPHONE	(37.50)	127.60	600.00	(472.40)	21.3
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	90.91	12,515.71	13,000.00	(484.29)	96.3
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	(125.00)	1,304.48	5,000.00	(3,695.52)	26.1
01-19-65100-000 OFFICE SUPPLIES	.00	283.18	500.00	(216.82)	56.6
01-19-83000-000 EQUIPMENT	1,379.97	1,379.97	.00	1,379.97	.0
01-19-91100-000 COMMUNITY RELATIONS	10,263.33	239,226.28	8,000.00	231,226.28	2990.3
01-19-92900-000 MISCELLANEOUS CHARGES	.00	52.00	200.00	(148.00)	26.0
 TOTAL CITY MANAGER	 11,577.62	 255,548.79	 40,500.00	 215,048.79	 631.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	246,541.13	1,772,399.10	1,918,889.00	(146,489.90)	92.4
01-21-42200-000 SALARIES - PART-TIME	2,806.22	41,073.45	40,000.00	1,073.45	102.7
01-21-42300-000 SALARIES - OVERTIME	29,750.14	123,173.58	145,000.00	(21,826.42)	85.0
01-21-42800-000 OIC - ON-CALL FTO	3,424.76	23,391.14	30,000.00	(6,608.86)	78.0
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	5,265.90	708,929.28	715,312.00	(6,382.72)	99.1
01-21-45100-000 HEALTH INSURANCE	32,055.45	338,273.69	361,264.00	(22,990.31)	93.6
01-21-45200-000 LIFE INSURANCE	153.66	1,690.26	2,000.00	(309.74)	84.5
01-21-47100-000 UNIFORM ALLOWANCE	2,113.69	19,421.16	25,000.00	(5,578.84)	77.7
01-21-51200-000 MAINTENANCE - EQUIPMENT	4,019.91	34,278.98	40,000.00	(5,721.02)	85.7
01-21-51300-000 MAINTENANCE - VEHICLE	2,987.53	48,804.49	30,000.00	18,804.49	162.7
01-21-53400-000 MEDICAL SERVICES	.00	359.00	500.00	(141.00)	71.8
01-21-53700-000 DATA PROCESSING SERVICES	.00	15,484.14	32,000.00	(16,515.86)	48.4
01-21-54900-000 OTHER PROFESSIONAL SERVICES	264.25	3,907.80	4,000.00	(92.20)	97.7
01-21-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-21-55200-000 TELEPHONE	1,958.88	20,886.25	24,000.00	(3,113.75)	87.0
01-21-55300-000 PUBLISHING	.00	343.00	1,200.00	(857.00)	28.6
01-21-55400-000 PRINTING	1,063.58	3,405.48	5,000.00	(1,594.52)	68.1
01-21-56100-000 DUES	226.66	12,409.84	13,500.00	(1,090.16)	91.9
01-21-56200-000 TRAVEL EXPENSES	.00	345.93	4,100.00	(3,754.07)	8.4
01-21-56300-000 TRAINING	2,274.22	6,422.56	10,000.00	(3,577.44)	64.2
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	97.13	1,068.53	1,400.00	(331.47)	76.3
01-21-57800-000 ANIMAL CONTROL	647.99	936.33	3,500.00	(2,563.67)	26.8
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	2.65	2.65	.00	2.65	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	2,404.48	2,000.00	404.48	120.2
01-21-65100-000 OFFICE SUPPLIES	232.87	7,470.52	8,000.00	(529.48)	93.4
01-21-65200-000 OPERATING SUPPLIES	657.45	13,109.52	17,000.00	(3,890.48)	77.1
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,683.43	31,626.25	28,000.00	3,626.25	113.0
01-21-65800-000 PRISONER SUPPLIES	1,393.00	4,664.62	5,000.00	(335.38)	93.3
01-21-66200-000 K9 SUPPLIES	462.61	5,371.85	1,800.00	3,571.85	298.4
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	2,000.00	2,500.00	(500.00)	80.0
01-21-91710-000 DRUG INVESTIGATIONS	3,178.77	4,253.77	2,000.00	2,253.77	212.7
01-21-92400-000 DUI	3,355.17	9,071.92	2,000.00	7,071.92	453.6
01-21-92900-000 MISCELLANEOUS EXPENSES	.00	.00	2,000.00	(2,000.00)	.0
TOTAL POLICE DEPARTMENT	348,767.05	3,329,371.49	3,553,706.00	(224,334.51)	93.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	132,102.99	1,022,321.37	1,137,758.00	(115,436.63)	89.9
01-22-42200-000 SALARIES - PART-TIME	9,368.50	70,509.25	142,919.00	(72,409.75)	49.3
01-22-42300-000 SALARY EXPENSE - OVERTIME	53,254.56	285,256.09	255,000.00	30,256.09	111.9
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	3,513.17	472,968.58	477,231.00	(4,262.42)	99.1
01-22-45100-000 HEALTH INSURANCE	16,436.61	188,089.70	207,243.00	(19,153.30)	90.8
01-22-45200-000 LIFE INSURANCE	76.83	845.13	1,000.00	(154.87)	84.5
01-22-47100-000 UNIFORM ALLOWANCE	431.72	7,776.39	14,000.00	(6,223.61)	55.6
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	330.78	4,784.37	10,000.00	(5,215.63)	47.8
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	150.00	7,184.15	12,500.00	(5,315.85)	57.5
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	.00	13,329.89	24,000.00	(10,670.11)	55.5
01-22-53400-000 MEDICAL SERVICES	.00	.00	7,800.00	(7,800.00)	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	150.00	35,940.20	40,580.00	(4,639.80)	88.6
01-22-55100-000 POSTAGE	2.07	112.92	500.00	(387.08)	22.6
01-22-55200-000 TELEPHONE	936.62	6,841.92	8,000.00	(1,158.08)	85.5
01-22-55400-000 PRINTING	20.00	961.00	750.00	211.00	128.1
01-22-56100-000 DUES	.00	1,045.00	2,000.00	(955.00)	52.3
01-22-56200-000 TRAVEL EXPENSES	.00	375.97	80.00	295.97	470.0
01-22-56300-000 TRAINING	433.35	2,430.12	7,000.00	(4,569.88)	34.7
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	947.19	12,206.66	17,000.00	(4,793.34)	71.8
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	867.65	1,780.75	4,000.00	(2,219.25)	44.5
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	4,010.15	5,000.00	(989.85)	80.2
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	448.24	3,414.73	5,000.00	(1,585.27)	68.3
01-22-65100-000 OFFICE SUPPLIES	112.67	995.00	2,500.00	(1,505.00)	39.8
01-22-65200-000 OPERATING SUPPLIES	2,274.12	18,255.03	22,000.00	(3,744.97)	83.0
01-22-65400-000 JANITORIAL SUPPLIES	85.28	1,224.58	3,000.00	(1,775.42)	40.8
01-22-65500-000 AUTOMOTIVE FUEL/OIL	712.15	7,999.74	16,000.00	(8,000.26)	50.0
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	1,557.00	3,113.00	5,250.00	(2,137.00)	59.3
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	1,500.00	(1,500.00)	.0
TOTAL FIRE DEPARTMENT	224,211.50	2,182,270.66	2,475,761.00	(293,490.34)	88.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	572,978.55	5,511,642.15	6,029,467.00	(517,824.85)	91.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	96,937.05	738,866.25	835,175.00	(96,308.75)	88.5
01-41-42300-000 SALARY EXPENSE-OVERTIME	3,013.10	37,209.38	65,000.00	(27,790.62)	57.3
01-41-42600-000 SALARIES-PAGER PAY	1,537.50	16,108.27	20,000.00	(3,891.73)	80.5
01-41-45100-000 HEALTH INSURANCE	14,560.44	147,067.71	177,904.00	(30,836.29)	82.7
01-41-45200-000 LIFE INSURANCE	59.10	650.10	1,782.00	(1,131.90)	36.5
01-41-47100-000 UNIFORM ALLOWANCE	.00	831.90	5,000.00	(4,168.10)	16.6
01-41-47300-000 CLOTHING ACQUISITION	188.99	1,107.45	2,500.00	(1,392.55)	44.3
01-41-51100-000 MAINTENANCE (BUILDING)	430.00	2,532.99	3,000.00	(467.01)	84.4
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	26,368.49	20,000.00	6,368.49	131.8
01-41-51300-000 MAINT.SERVICE-VEHICLE	1,883.33	34,788.97	35,000.00	(211.03)	99.4
01-41-51400-000 MAINTENANCE STREET	.00	24,281.66	25,000.00	(718.34)	97.1
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	1,345.00	5,000.00	(3,655.00)	26.9
01-41-52900-000 MAINTENANCE OTHER	.00	31,373.97	20,000.00	11,373.97	156.9
01-41-53600-000 JANITORIAL SERVICES	143.26	2,060.38	2,500.00	(439.62)	82.4
01-41-54900-000 OTHER PROFESSIONAL SERVICES	660.00	29,949.78	25,000.00	4,949.78	119.8
01-41-55100-000 POSTAGE	.00	4.40	25.00	(20.60)	17.6
01-41-55200-000 TELEPHONE	254.01	1,945.38	3,000.00	(1,054.62)	64.9
01-41-55300-000 PUBLISHING	.00	.00	300.00	(300.00)	.0
01-41-56200-000 TRAVEL EXPENSES	.00	29.51	1,000.00	(970.49)	3.0
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	1,036.60	8,228.52	13,000.00	(4,771.48)	63.3
01-41-57200-000 STREET LIGHTING	12,105.16	130,844.14	160,000.00	(29,155.86)	81.8
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	70.00	2,338.42	2,500.00	(161.58)	93.5
01-41-61200-000 MAINTENANCE (EQUIPMENT)	85.30	12,256.48	10,000.00	2,256.48	122.6
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	2,230.15	15,937.77	20,000.00	(4,062.23)	79.7
01-41-61400-000 SUPPLIES STREETS	22,559.78	73,941.55	60,000.00	13,941.55	123.2
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	129.21	6,323.43	12,000.00	(5,676.57)	52.7
01-41-65100-000 OFFICE SUPPLIES	34.29	1,303.42	2,000.00	(696.58)	65.2
01-41-65200-000 OPERATING SUPPLIES	56.49	2,750.74	5,000.00	(2,249.26)	55.0
01-41-65300-000 SMALL TOOLS	.00	1,358.12	2,000.00	(641.88)	67.9
01-41-65400-000 JANITORIAL SUPPLIES	.00	816.17	1,000.00	(183.83)	81.6
01-41-65500-000 GASOLINE/OIL	3,207.86	32,044.06	52,500.00	(20,455.94)	61.0
01-41-66100-000 SAFETY SUPPLIES	.00	1,177.73	3,500.00	(2,322.27)	33.7
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	7,512.01	105,725.03	165,252.00	(59,526.97)	64.0
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	168,693.63	1,586,195.30	1,885,138.00	(298,942.70)	84.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	6,474.60	51,626.86	56,113.00	(4,486.14)	92.0
01-46-42300-000 SALARY EXPENSE-OVERTIME	161.87	3,115.89	5,700.00	(2,584.11)	54.7
01-46-42600-000 PAGER	217.50	1,526.25	1,851.00	(324.75)	82.5
01-46-45100-000 HEALTH INSURANCE	1,161.13	12,396.70	17,840.00	(5,443.30)	69.5
01-46-45200-000 LIFE INSURANCE	5.91	65.01	115.00	(49.99)	56.5
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	102.00	250.00	(148.00)	40.8
01-46-54900-000 OTHER PROFESSIONAL SERVICES	1,440.00	23,477.72	40,000.00	(16,522.28)	58.7
01-46-55200-000 TELEPHONE	116.24	1,354.16	1,600.00	(245.84)	84.6
01-46-57100-000 UTILITIES	427.70	3,199.81	2,750.00	449.81	116.4
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	412.12	750.00	(337.88)	55.0
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	108.47	1,668.96	2,000.00	(331.04)	83.5
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	637.00	3,000.00	(2,363.00)	21.2
01-46-92900-000 MISCELLANEOUS CHARGES	72.51	1,001.62	500.00	501.62	200.3
TOTAL CEMETERY	10,185.93	101,999.58	137,419.00	(35,419.42)	74.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	24,676.51	182,290.44	198,422.00	(16,131.56)	91.9
01-48-42300-000 SALARY EXPENSE-OVERTIME	.00	4,687.56	.00	4,687.56	.0
01-48-45100-000 HEALTH INSURANCE	3,096.34	33,057.86	35,680.00	(2,622.14)	92.7
01-48-45200-000 LIFE INSURANCE	11.82	130.02	250.00	(119.98)	52.0
01-48-51100-000 MAINTENANCE (BUILDING)	.00	45.48	.00	45.48	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	164.63	1,475.33	1,200.00	275.33	122.9
01-48-51300-000 MAINT.SERVICE (VEHICLE)	88.34	996.23	600.00	396.23	166.0
01-48-53200-000 ENGINEERING SERVICE	.00	3,561.25	3,350.00	211.25	106.3
01-48-54900-000 OTHER PROFESSIONAL SERVICES	59.74	672.69	1,500.00	(827.31)	44.9
01-48-55200-000 TELEPHONE	179.46	1,742.81	2,200.00	(457.19)	79.2
01-48-55300-000 PUBLISHING	.00	.00	600.00	(600.00)	.0
01-48-56100-000 DUES	440.90	870.90	800.00	70.90	108.9
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)	15.00	2,456.76	1,900.00	556.76	129.3
01-48-65100-000 OFFICE SUPPLIES	.00	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	87.00	409.96	100.00	309.96	410.0
01-48-65500-000 GASOLINE & OIL	41.69	992.82	1,100.00	(107.18)	90.3
01-48-67000-000 PRINT MATERIALS	.00	66.00	100.00	(34.00)	66.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	3,404.33	1,700.00	1,704.33	200.3
01-48-83000-000 EQUIPMENT	1,068.00	226.99	4,600.00	(4,373.01)	4.9
01-48-92900-000 MISCELLANEOUS	.00	35.00	100.00	(65.00)	35.0
TOTAL ENGINEERING	29,929.43	238,534.33	257,652.00	(19,117.67)	92.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2020

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS	208,808.99	1,926,729.21	2,280,209.00	(353,479.79)	84.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 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)	34,649.19	272,251.06	289,599.00	(17,347.94)	94.0
01-44-45100-000 HEALTH INSURANCE	4,291.24	45,815.24	49,449.00	(3,633.76)	92.7
01-44-45200-000 LIFE INSURANCE	23.64	260.04	350.00	(89.96)	74.3
01-44-51300-000 MAINTENANCE (VEHICLE)	1,247.07	1,324.07	.00	1,324.07	.0
01-44-52900-000 NUISANCE ABATEMENT	567.00	2,918.00	6,900.00	(3,982.00)	42.3
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	38,955.99	50,000.00	(11,044.01)	77.9
01-44-54920-000 OTHER PROF SVCS - REBRANDING	.00	21,526.26	13,000.00	8,526.26	165.6
01-44-55200-000 TELEPHONE	179.94	1,742.05	1,200.00	542.05	145.2
01-44-55300-000 PUBLISHING	.00	1,386.00	8,000.00	(6,614.00)	17.3
01-44-55400-000 PRINTING	162.14	1,509.35	2,200.00	(690.65)	68.6
01-44-56100-000 DUES	.00	1,442.05	1,800.00	(357.95)	80.1
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	1,844.92	1,500.00	344.92	123.0
01-44-65100-000 OFFICE SUPPLIES	417.35	2,743.49	2,500.00	243.49	109.7
01-44-65200-000 OPERATING SUPPLIES	.00	1,278.61	500.00	778.61	255.7
01-44-65500-000 AUTOMOTIVE FUEL/OIL	27.18	423.87	1,000.00	(576.13)	42.4
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	18.59	.00	18.59	.0
01-44-91100-000 PUBLIC RELATIONS	889.68	6,998.87	21,921.00	(14,922.13)	31.9
TOTAL COMMUNITY DEVELOPMENT	42,454.43	403,204.87	453,419.00	(50,214.13)	88.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 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	87.20	915.23	1,100.00	(184.77)	83.2
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	48.61	527.19	700.00	(172.81)	75.3
01-61-65200-000 OPERATING SUPPLIES	.00	290.03	300.00	(9.97)	96.7
01-61-83000-000 EQUIPMENT	.00	1,979.98	3,000.00	(1,020.02)	66.0
01-61-91100-000 COMMUNITY RELATIONS	.00	239.00	1,500.00	(1,261.00)	15.9
01-61-92900-000 MISCELLANEOUS CHARGES	.00	1,489.00	400.00	1,089.00	372.3
TOTAL ECONOMIC DEVELOPMENT	135.81	6,045.52	12,100.00	(6,054.48)	50.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2020

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	42,590.24	409,250.39	465,519.00	(56,268.61)	87.9
TOTAL FUND EXPENDITURES	925,413.04	9,296,642.79	10,168,808.00	(872,165.21)	91.4
NET REVENUE OVER EXPENDITURES	(233,993.63)	4,653,519.87	(43,583.00)	4,697,102.87	10677.

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 11 MONTHS ENDING NOVEMBER 30 2020

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	264	28,697	29,010	313	98.92
Insurance	2,780	297,018	300,150	3,132	98.96
Illinois Municipal Retirement	1,752	231,141	233,156	2,015	99.14
Social Security	1,635	178,070	180,050	1,980	98.9
Ambulance	16,765	184,264	201,500	17,236	91.45
Economic Development	-	-	-	-	0
Motor Fuel Tax	30,449	1,796,878	2,260,300	463,422	79.5
Utility Tax	41,513	467,062	539,000	71,938	86.65
Travel and Tourism	35,954	99,956	127,500	27,544	78.4
Sales Tax	80,953	912,851	1,140,000	227,149	80.07
Lighthouse Pointe TIF	472	600,133	614,591	14,458	97.65
Foreign Fire Insurance	-	-	25,250	25,250	0
TIF	10,449	188,715	86,896	(101,819)	217.17
Overweight Truck	2,494	63,889	45,800	(18,089)	139.5
Capital Improvement	308,739	2,315,773	7,207,800	4,892,027	32.13
Stormwater Management	163	6,537	45,500	38,963	14.37
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	158,452	2,079,156	665,600	(1,413,556)	312.37
Technology Center	128,918	1,397,668	1,517,100	119,432	92.13
Airport	119,862	559,906	2,560,065	2,000,159	21.87
Railroad	57,155	773,351	1,358,062	584,711	56.95
Golf Course	21,548	331,468	328,575	(2,893)	100.88
Health Insurance	-	-	-	-	0
Administrative Services	111,829	1,256,995	1,343,700	86,705	93.55
Total Revenues	1,132,147	13,769,529	20,809,605	7,040,076	66.17

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 11 MONTHS ENDING NOVEMBER 30 2020

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	28,475	28,900	425	98.53
Insurance	22,852	273,175	321,000	47,825	85.1
Illinois Municipal Retirement	26,159	202,573	165,000	(37,573)	122.77
Social Security	23,860	185,906	187,500	1,594	99.15
Ambulance	30,141	604,256	274,115	(330,141)	220.44
Economic Development	-	-	-	-	0
Motor Fuel Tax	308,703	1,251,547	2,775,000	1,523,453	45.1
Utility Tax	-	12,298	1,268,000	1,255,702	0.97
Travel and Tourism	11,595	138,194	153,761	15,567	89.88
Sales Tax	25,000	1,118,915	3,170,500	2,051,585	35.29
Lighthouse Pointe TIF	103,073	373,206	382,257	9,051	97.63
Foreign Fire Insurance	-	-	71,000	71,000	0
TIF	5,759	26,366	24,500	(1,866)	107.62
Overweight Truck	1,000	12,000	13,000	1,000	92.31
Capital Improvement	2,276,632	7,034,568	10,372,725	3,338,157	67.82
Stormwater Management	-	5,609	53,700	48,091	10.45
Technology Park	-	-	-	-	0
Debt Service	22,948	(301,193)	-	301,193	0
Solid Waste	521,867	2,211,259	1,390,928	(820,331)	158.98
Technology Center	77,465	733,666	635,984	(97,682)	115.36
Airport	31,867	381,107	2,420,276	2,039,169	15.75
Railroad	31,790	1,383,935	882,349	(501,586)	156.85
Golf Course	13,176	115,086	124,774	9,688	92.24
Health Insurance	-	-	-	-	0
Administrative Services	145,591	1,237,846	1,364,845	126,999	90.7
Total Expenses	3,679,478	17,028,795	26,080,114	9,051,319	65.29
Revenue over Expenses	(2,547,331)	(3,259,267)	(5,270,509)	(2,011,242)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND November 30, 2020 and 2019

	November 30, 2020	November 30, 2019	
ASSETS			
PLANT IN SERVICE			
Utility Plant in Service	35,667,161	31,797,514	
Less: Accumulated Depreciation	(9,793,685)	(9,146,962)	
Net Plant in Service	25,873,476	22,650,552	
CURRENT ASSETS			
Cash & Investments	2,548,498	4,046,802	
Customer Accounts Receivable	411,257	397,096	
Other Accounts Receivable	87,969	81,594	
Prepaid Expenses	1,511	1,386	
Total Current Assets	3,049,234	4,526,878	
RESTRICTED ASSETS	96,451	96,227	
OTHER DEBITS			
Deferred Outflows of Resources	187,955	48,279	
Total Other Debits	187,955	48,279	
TOTAL ASSETS	29,207,116	27,321,936	
LIABILITIES AND EQUITY			
EQUITY			
Retained Earnings	21,059,760	19,734,555	
Contribution in Aid of Construction (Net)	214,186	310,743	
Total Equity	21,273,946	20,045,297	
LIABILITIES			
Current Liabilities:			
Accounts Payable	584,231	787,913	
Accrued Liabilities	285,753	53,662	
Total Current Liabilities	869,984	841,574	
Non-Current Liabilities:			
Other Non-Current Liabilities	7,063,186	6,435,064	
Total Non-Current Liabilities	7,063,186	6,435,064	
Total Liabilities	7,933,170	7,276,638	
TOTAL LIABILITIES AND EQUITY	29,207,116	27,321,936	

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 11 Months Ending November 30, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential Sales	1,090,177	880,916	209,260	123.8
Commercial Sales	873,684	698,686	174,998	125.1
Industrial Sales	883,686	796,420	87,267	111.0
Other Operating Revenues	100,632	110,913	(10,281)	90.7
Total Operating Revenues	2,948,179	2,486,936	461,243	118.6
OPERATING EXPENSES				
Source of Supply - Operations	354,006	283,729	70,277	124.8
Source of Supply - Maintenance	8,434	32,514	(24,080)	25.9
Water Treatment - Operations	150,956	170,057	(19,101)	88.8
Water Treatment - Maintenance		8,389	(8,389)	.0
Distribution - Operations	632,748	442,644	190,103	143.0
Distribution - Maintenance	414,973	402,689	12,285	103.1
Customer Accounts	147,079	145,991	1,088	100.8
Administrative and General	268,005	245,916	22,089	109.0
Depreciation	592,450	592,450		100.0
Total Operating Expenses	2,568,651	2,324,380	244,271	110.5
Operating Income (Loss)	379,528	162,556	216,972	233.5
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	26	6,806	(6,780)	.4
Investment Income	20,912	41,036	(20,124)	51.0
Merchandising, Jobbing & Contract Expense	(426)	(1,150)	723	(37.1)
Interest Expense	(71,100)	(82,604)	11,504	(86.1)
Total Non-Operating Revenue (Expense)	(50,588)	(35,912)	(14,677)	(140.9)
Net Income Before Amortizations	328,940	126,644	202,295	259.7
Net Income	328,940	126,644	202,295	259.7
Operating Transfers In (Out)	(135,471)	(119,970)	(15,502)	(112.9)
Increase (Decrease) in Retained Earnings	193,468	6,675	186,793	2,898.5
RETAINED EARNINGS - Beginning of Period	20,874,186	19,743,179	1,131,008	105.7
RETAINED EARNINGS - END OF PERIOD	21,067,654	19,749,853	1,317,801	106.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

November 30, 2020 and 2019

	November 30, 2020	November 30, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	48,703,708	45,872,713
Less: Accumulated Depreciation	(26,284,580)	(25,197,524)
Net Plant in Service	22,419,128	20,675,189
CURRENT ASSETS		
Cash & Investments	5,452,226	4,385,614
Customer Accounts Receivable	595,618	621,946
Other Accounts Receivable	98,514	109,035
Prepaid Expenses	3,549	3,112
Total Current Assets	6,149,907	5,119,707
RESTRICTED FUNDS	461,355	415,832
NON-CURRENT ASSETS		
Deferred Outflows of Resources	501,142	126,557
Total Non-Current Assets	501,142	126,557
TOTAL ASSETS	29,531,533	26,337,285
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	17,674,636	15,719,769
Contribution in Aid of Construction (Net)	7,050,450	7,309,398
Total Equity	24,725,086	23,029,167
LIABILITIES		
Current Liabilities:		
Accounts Payable	378,112	2,012,649
Accrued Liabilities	750,272	147,147
Total Current Liabilities	1,128,384	2,159,796
Non-Current Liabilities:		
Bonds Payable	3,587,541	1,037,180
Other Non-Current Liabilities	90,522	111,142
Total Non-Current Liabilities	3,678,063	1,148,322
Total Liabilities	4,806,447	3,308,118
TOTAL LIABILITIES AND EQUITY	29,531,533	26,337,285

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS – WATER RECLAMATION FUND
For the 11 Months Ending November 30, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential Sales	1,095,702	1,054,427	41,275	103.9
Commercial Sales	996,647	1,121,649	(125,002)	88.9
Industrial Sales	1,073,296	1,149,950	(76,654)	93.3
Other Operating Revenues	39,172	172,225	(133,053)	22.7
Total Operating Revenues	3,204,817	3,498,251	(293,434)	91.6
OPERATING EXPENSES				
Collection - Operations	163,481	114,970	48,511	142.2
Collection - Maintenance	42,354	27,371	14,984	154.7
Pumping - Operations		9,845	(9,845)	.0
Pumping - Maintenance	88,275	9,750	78,525	905.4
Treatment and Disposal - Operations	1,164,371	1,099,345	65,026	105.9
Treatment and Disposal - Maintenance	47,598	129,014	(81,416)	36.9
Customer Accounts	163,665	162,226	1,439	100.9
Administrative and General	377,350	268,662	108,688	140.5
Depreciation	978,579	978,579		100.0
Total Operating Expenses	3,025,674	2,799,762	225,912	108.1
Operating Income (Loss)	179,143	698,489	(519,346)	25.7
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	20,632	41,070	(20,438)	50.2
Non Utility Income	8,557	158,358	(149,801)	5.4
Merchandising, Jobbing & Contract Income	6,449	6,114	335	105.5
Interest Expense	(5,912)	(6,662)	750	(88.7)
Total Non-Operating Revenue (Expense)	29,726	198,880	(169,154)	15.0
Net Income Before Amortizations	208,868	897,369	(688,500)	23.3
Net Income	208,868	897,369	(688,500)	23.3
Operating Transfers In (Out)	(177,153)	(163,542)	(13,612)	(108.3)
Increase (Decrease) in Retained Earnings	31,715	733,827	(702,112)	4.3
RETAINED EARNINGS - Beginning of Period	17,651,763	14,988,401	2,663,361	117.8
RETAINED EARNINGS - END OF PERIOD	17,683,478	15,722,228	1,961,250	112.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND November 30, 2020 and 2019

	November 30, 2020	November 30, 2019
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	81,032,885	93,036,197
Less: Accumulated Depreciation	(45,989,200)	(52,174,003)
Net Plant in Service	35,043,685	40,862,194
CURRENT ASSETS		
Cash & Investments	20,336,925	9,652,777
Customer Accounts Receivable	5,022,731	4,649,755
Inventory	998,035	1,256,161
Prepaid Expenses	51,296	69,809
Total Current Assets	26,408,987	15,628,502
RESTRICTED ASSETS	311,129	9,204,551
NON-CURRENT ASSETS		
Unamortized Loss	1,062,525	1,490,692
Deferred Outflows of Resources	1,481,376	370,321
Other Deferred Debits	160,300	168,931
Interdepartmental Loan Receivable	409,044	409,044
Total Non-Current Assets	3,113,246	2,438,989
TOTAL ASSETS	64,877,047	68,134,237
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	60,132,286	49,654,780
Total Equity	60,132,286	49,654,780
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,027,782	2,585,201
Accrued Liabilities	2,206,380	447,935
Total Current Liabilities	4,234,163	3,033,136
Non-Current Liabilities:		
Bonds Payable		14,116,073
Other Non-Current Liabilities	510,598	1,330,247
Total Non-Current Liabilities	510,598	15,446,321
Total Liabilities	4,744,761	18,479,457
TOTAL LIABILITIES AND EQUITY	64,877,047	68,134,237

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 11 Months Ending November 30, 2020 and 2019

	2020	2019	Variance	%
OPERATING REVENUES				
Residential	5,830,305	5,626,924	203,381	103.6
Small General Service	4,625,976	4,790,813	(164,837)	96.6
Large General Service	21,325,119	21,099,393	225,726	101.1
Public Street Lighting	127,514	130,921	(3,407)	97.4
Interdepartmental	471,797	558,562	(86,766)	84.5
Forfeited Discounts	52,928	114,866	(61,937)	46.1
Other Operating Revenues	11,238,683	2,358,869	8,879,814	476.4
Total Operating Revenues	43,672,322	34,680,348	8,991,974	125.9
OPERATING EXPENSES				
Purchased Power	20,376,030	19,505,346	870,684	104.5
Generation - Operation	578,239	593,208	(14,969)	97.5
Generation - Maintenance	860,353	1,017,461	(157,108)	84.6
Transmission - Operation	807,889	1,048,437	(240,549)	77.1
Transmission - Maintenance	2,640	20,544	(17,904)	12.9
Distribution - Operation	1,646,726	1,502,541	144,185	109.6
Distribution - Maintenance	1,132,722	934,286	198,436	121.2
Depreciation	2,141,787	2,734,101	(592,313)	78.3
Taxes Other Than Income Taxes	150,107	145,012	5,094	103.5
Customer Accounts	421,596	440,909	(19,312)	95.6
Administrative & General	2,406,478	2,302,276	104,202	104.5
Total Operating Expenses	30,524,567	30,244,121	280,446	100.9
Operating Income (Loss)	13,147,755	4,436,227	8,711,528	296.4
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	123,669	230,825	(107,157)	53.6
Merchandising, Jobbing & Contract Expense	(78,922)	(15,003)	(63,919)	(526.1)
Amortization Expense	25,394	46,555	(21,162)	54.6
Interest Expense	(1,470,806)	(540,615)	(930,190)	(272.1)
Non-Operating Revenue (Expense)	53,774	136	53,638	39,626.8
Total Non-Operating Revenue (Expense)	(1,346,892)	(278,102)	(1,068,790)	(484.3)
Increase (Decrease) in Retained Earnings Before Operating Transfers	11,800,863	4,158,126	7,642,738	283.8
Operating Transfers In (Out)	(1,799,406)	(1,802,744)	3,339	(99.8)
Increase (Decrease) in Retained Earnings	10,001,458	2,355,382	7,646,076	424.6
RETAINED EARNINGS - Beginning of Period	50,133,033	47,299,398	2,833,635	106.0
RETAINED EARNINGS - END OF PERIOD	60,134,491	49,654,780	10,479,711	121.1