

**CITY OF ROCHELLE**  
**GENERAL FUND BUDGET SUMMARY**  
**FOR THE 2 MONTHS ENDING FEBRUARY 28 2021**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	-	2,133,376	2,133,376	0
Licenses and Permits	54,319	78,592	522,000	443,408	15.06
Intergovernmental Revenue	507,443	882,403	4,372,790	3,490,387	20.18
Fines, Forfeitures & Penalties	30,240	30,240	75,000	44,760	40.32
Public Charges for Services	91,806	166,320	932,411	766,091	17.84
Other Fees	2,550	3,550	33,500	29,950	10.6
Miscellaneous Revenues	5,088	11,838	177,000	165,162	6.69
Other Financing Sources	231,173	462,345	2,774,071	2,311,726	16.67
<b>Total Revenues</b>	<b>922,618</b>	<b>1,635,288</b>	<b>11,020,148</b>	<b>9,384,860</b>	<b>14.84</b>
 <b>OPERATING EXPENSES</b>					
Mayor and City Council	1,942	3,607	32,800	29,193	11
City Manager	10,558	61,483	25,150	(36,333)	244.46
City Attorney	5,512	12,340	105,000	92,660	11.75
City Clerk	5,158	10,593	82,398	71,805	12.86
Police Department	224,478	423,640	3,938,362	3,514,723	10.76
Fire Department	137,415	272,050	2,904,059	2,632,009	9.37
Community Development	40,397	65,901	455,849	389,948	14.46
Engineering	23,166	42,587	289,089	246,502	14.73
Street Division	177,660	401,380	1,922,663	1,521,283	20.88
Cemetery Division	8,534	16,016	175,278	159,262	9.14
Municipal Building	72,603	153,962	1,075,301	921,339	14.32
Economic Development	477	614	13,900	13,286	4.42
<b>Total Expenses</b>	<b>707,900</b>	<b>1,464,174</b>	<b>11,019,849</b>	<b>9,555,675</b>	<b>13.29</b>
 <b>Revenue over Expenses</b>	 <b>214,718</b>	 <b>171,114</b>	 <b>299</b>	 <b>(170,815)</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	.00	.00	856,415.00	( 856,415.00)	.0
01-11-31110	.00	.00	677,648.00	( 677,648.00)	.0
01-11-31120	.00	.00	439,313.00	( 439,313.00)	.0
01-11-31500	.00	.00	160,000.00	( 160,000.00)	.0
<b>TOTAL TAXES</b>	<b>.00</b>	<b>.00</b>	<b>2,133,376.00</b>	<b>( 2,133,376.00)</b>	<b>.0</b>
<u>LICENSES &amp; PERMITS</u>					
01-11-32500	30,483.76	30,483.76	120,000.00	( 89,516.24)	25.4
01-11-32510	23,425.52	47,134.43	290,000.00	( 242,865.57)	16.3
01-11-32600	.00	.00	2,000.00	( 2,000.00)	.0
01-11-33100	409.55	974.21	110,000.00	( 109,025.79)	.9
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>54,318.83</b>	<b>78,592.40</b>	<b>522,000.00</b>	<b>( 443,407.60)</b>	<b>15.1</b>
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	107,320.85	208,832.58	884,000.00	( 675,167.42)	23.6
01-11-34200	.00	42,463.34	240,000.00	( 197,536.66)	17.7
01-11-34300	.00	10,915.24	165,000.00	( 154,084.76)	6.6
01-11-34400	168,151.69	349,286.93	2,400,000.00	( 2,050,713.07)	14.6
01-11-34450	40,361.53	78,237.42	378,173.00	( 299,935.58)	20.7
01-11-34460	852.33	1,910.68	8,617.00	( 6,706.32)	22.2
01-11-34755	190,757.00	190,757.00	130,000.00	60,757.00	146.7
01-11-34840	.00	.00	167,000.00	( 167,000.00)	.0
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>507,443.40</b>	<b>882,403.19</b>	<b>4,372,790.00</b>	<b>( 3,490,386.81)</b>	<b>20.2</b>
<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100	30,239.63	30,239.63	75,000.00	( 44,760.37)	40.3
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>30,239.63</b>	<b>30,239.63</b>	<b>75,000.00</b>	<b>( 44,760.37)</b>	<b>40.3</b>
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	49,990.59	85,836.52	475,000.00	( 389,163.48)	18.1
01-11-36700	7,247.50	10,413.00	40,000.00	( 29,587.00)	26.0
01-11-36800	7,876.74	15,753.48	96,411.00	( 80,657.52)	16.3
01-11-36900	19,690.75	40,067.30	206,000.00	( 165,932.70)	19.5
01-11-39960	7,000.00	14,250.00	115,000.00	( 100,750.00)	12.4
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>91,805.58</b>	<b>166,320.30</b>	<b>932,411.00</b>	<b>( 766,090.70)</b>	<b>17.8</b>
<u>OTHER FEES</u>					

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	2,150.00	3,150.00	25,000.00	( 21,850.00)	12.6
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	5,000.00	( 5,000.00)	.0
01-11-37910 BUILDING AND ZONING FEES	400.00	400.00	3,500.00	( 3,100.00)	11.4
<b>TOTAL OTHER FEES</b>	<b>2,550.00</b>	<b>3,550.00</b>	<b>33,500.00</b>	<b>( 29,950.00)</b>	<b>10.6</b>
 <u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	272.97	1,992.58	60,000.00	( 58,007.42)	3.3
01-11-38700 LOT SALES	.00	.00	15,000.00	( 15,000.00)	.0
01-11-38800 CEMETERY RECEIPTS	.00	.00	2,000.00	( 2,000.00)	.0
01-11-38900 MISCELLANEOUS	4,815.00	9,845.00	100,000.00	( 90,155.00)	9.9
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>5,087.97</b>	<b>11,837.58</b>	<b>177,000.00</b>	<b>( 165,162.42)</b>	<b>6.7</b>
 <u>OTHER FINANCING SOURCES</u>					
01-11-39910 TRANSFER FROM ELECTRIC	174,674.00	349,348.00	2,096,088.00	( 1,746,740.00)	16.7
01-11-39920 TRANSFER FROM WATER	12,401.42	24,802.84	148,817.00	( 124,014.16)	16.7
01-11-39930 TRANSF FROM WATER RECLAMATION	17,301.33	34,602.66	207,616.00	( 173,013.34)	16.7
01-11-39945 RAILROAD FUND TRANSFER	6,138.42	12,276.84	73,661.00	( 61,384.16)	16.7
01-11-39946 SALES TAX FUND TRANSFER	16,666.67	33,333.34	200,000.00	( 166,666.66)	16.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	2,000.00	12,000.00	( 10,000.00)	16.7
01-11-39950 SOLID WASTE TRANSFER	2,990.75	5,981.50	35,889.00	( 29,907.50)	16.7
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>231,172.59</b>	<b>462,345.18</b>	<b>2,774,071.00</b>	<b>( 2,311,725.82)</b>	<b>16.7</b>
 <b>TOTAL FUND REVENUE</b>	 <b>922,618.00</b>	 <b>1,635,288.28</b>	 <b>11,020,148.00</b>	 <b>( 9,384,859.72)</b>	 <b>14.8</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.40	3,607.31	25,250.00	( 21,642.69)	14.3
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	( 100.00)	.0
01-12-55400-000 PRINTING	.00	.00	250.00	( 250.00)	.0
01-12-56100-000 DUES	.00	.00	1,200.00	( 1,200.00)	.0
01-12-56200-000 TRAVEL EXPENSES	.00	.00	1,000.00	( 1,000.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	.00	.00	2,000.00	( 2,000.00)	.0
01-12-65100-000 OFFICE SUPPLIES	.00	.00	500.00	( 500.00)	.0
01-12-83000-000 EQUIPMENT	.00	.00	1,000.00	( 1,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	.00	1,500.00	( 1,500.00)	.0
 TOTAL MAYOR/CITY COUNCIL	 1,942.40	 3,607.31	 32,800.00	 ( 29,192.69)	 11.0

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-42100-000 SALARIES (FULL-TIME)	3,281.60	6,094.41	42,248.00	( 36,153.59)	14.4
01-13-54900-000 OTHER PROFESSIONAL SERVICES	1,829.06	1,829.06	8,000.00	( 6,170.94)	22.9
01-13-55100-000 POSTAGE	.00	1,083.63	6,000.00	( 4,916.37)	18.1
01-13-55200-000 TELEPHONE	47.25	94.50	750.00	( 655.50)	12.6
01-13-55300-000 PUBLISHING	.00	.00	500.00	( 500.00)	.0
01-13-55400-000 PRINTING	.00	51.69	2,500.00	( 2,448.31)	2.1
01-13-56100-000 DUES	.00	.00	500.00	( 500.00)	.0
01-13-56200-000 TRAVEL EXPENSES	.00	.00	300.00	( 300.00)	.0
01-13-56300-000 TRAINING	.00	.00	150.00	( 150.00)	.0
01-13-56400-000 TUITION	.00	.00	1,800.00	( 1,800.00)	.0
01-13-56500-000 PUBLICATIONS	.00	.00	150.00	( 150.00)	.0
01-13-56600-000 CONFERENCE	.00	.00	5,000.00	( 5,000.00)	.0
01-13-65100-000 OFFICE SUPPLIES	.00	.00	500.00	( 500.00)	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	.00	1,440.00	14,000.00	( 12,560.00)	10.3
TOTAL CITY CLERK	5,157.91	10,593.29	82,398.00	( 71,804.71)	12.9

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-51100-000 MAINTENANCE (BUILDING)	2,489.70	4,282.70	35,000.00	( 30,717.30)	12.2
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	4,000.00	( 4,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	.00	165.30	3,000.00	( 2,834.70)	5.5
01-17-53600-000 JANITORIAL SERVICES	.00	2,300.00	30,000.00	( 27,700.00)	7.7
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	23,524.00	141,144.00	( 117,620.00)	16.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	36,700.00	( 36,700.00)	.0
01-17-57100-000 UTILITIES	( 317.41)	163.89	10,000.00	( 9,836.11)	1.6
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.78	81.56	500.00	( 418.44)	16.3
01-17-57900-000 OTHER CONTRACTUAL SERVICES	89.00	89.00	500.00	( 411.00)	17.8
01-17-59500-000 PROPERTY TAX	.00	.00	200.00	( 200.00)	.0
01-17-61100-000 MAINTENANCE BUILDING	25.70	25.70	1,000.00	( 974.30)	2.6
01-17-61700-000 MAINTENANCE (GROUNDS)	337.28	337.28	500.00	( 162.72)	67.5
01-17-65100-000 OFFICE SUPPLIES	427.57	2,286.45	6,000.00	( 3,713.55)	38.1
01-17-65400-000 GENERAL SUPPLIES	278.25	704.48	4,000.00	( 3,295.52)	17.6
01-17-82000-000 BUILDING	.00	.00	42,500.00	( 42,500.00)	.0
01-17-83000-000 EQUIPMENT	.00	.00	2,600.00	( 2,600.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	20,000.00	( 20,000.00)	.0
01-17-91100-000 COMMUNITY RELATIONS	.00	65.00	14,000.00	( 13,935.00)	.5
01-17-99910-000 TRANSFER AMBULANCE FUND	15,000.00	30,000.00	180,000.00	( 150,000.00)	16.7
01-17-99930-000 TRANSFE FIRE PENSION	5,457.62	13,413.67	82,500.00	( 69,086.33)	16.3
01-17-99931-000 TRANSFE POLICE PENSION	5,457.62	13,413.67	82,500.00	( 69,086.33)	16.3
01-17-99964-000 TRANSFER ADMIN SERVICE	31,554.75	63,109.50	378,657.00	( 315,547.50)	16.7
<b>TOTAL MUNICIPAL BUILDING</b>	<b>72,602.86</b>	<b>153,962.20</b>	<b>1,075,301.00</b>	<b>( 921,338.80)</b>	<b>14.3</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

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	5,512.00	12,340.00	105,000.00	( 92,660.00)	11.8
	<u>5,512.00</u>	<u>12,340.00</u>	<u>105,000.00</u>	<u>( 92,660.00)</u>	<u>11.8</u>
TOTAL CITY ATTORNEY					

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	5.91	11.82	.00	11.82	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	750.00	( 750.00)	.0
01-19-55200-000 TELEPHONE	30.32	60.64	600.00	( 539.36)	10.1
01-19-56000-000 PROFESSIONAL DEVELOPMENT	.00	.00	500.00	( 500.00)	.0
01-19-56100-000 DUES	.00	90.00	12,000.00	( 11,910.00)	.8
01-19-56200-000 TRAVEL EXPENSES	.00	.00	2,000.00	( 2,000.00)	.0
01-19-56500-000 PUBLICATIONS	.00	.00	500.00	( 500.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	90.00	190.00	4,000.00	( 3,810.00)	4.8
01-19-65100-000 OFFICE SUPPLIES	.00	604.97	500.00	104.97	121.0
01-19-83000-000 EQUIPMENT	.00	.00	100.00	( 100.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	10,432.18	60,525.24	4,000.00	56,525.24	1513.1
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00	( 200.00)	.0
TOTAL CITY MANAGER	10,558.41	61,482.67	25,150.00	36,332.67	244.5

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	95,773.58	241,985.47	1,320,649.00	( 1,078,663.53)	18.3

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	162,025.23	299,913.70	2,098,297.00	( 1,798,383.30)	14.3
01-21-42200-000 SALARIES - PART-TIME	3,003.84	6,718.44	41,200.00	( 34,481.56)	16.3
01-21-42300-000 SALARIES - OVERTIME	7,571.94	18,563.19	140,000.00	( 121,436.81)	13.3
01-21-42800-000 OIC - ON-CALL FTO	2,498.54	4,176.88	30,000.00	( 25,823.12)	13.9
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	827,035.00	( 827,035.00)	.0
01-21-45100-000 HEALTH INSURANCE	32,165.89	64,221.34	393,582.00	( 329,360.66)	16.3
01-21-45200-000 LIFE INSURANCE	147.75	301.41	2,000.00	( 1,698.59)	15.1
01-21-47100-000 UNIFORM ALLOWANCE	10.00	10.00	20,000.00	( 19,990.00)	.1
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,121.88	3,451.55	35,000.00	( 31,548.45)	9.9
01-21-51300-000 MAINTENANCE - VEHICLE	( 5,689.77)	( 4,622.90)	35,000.00	( 39,622.90)	( 13.2)
01-21-53400-000 MEDICAL SERVICES	.00	.00	500.00	( 500.00)	.0
01-21-53700-000 DATA PROCESSING SERVICES	.00	.00	25,000.00	( 25,000.00)	.0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	311.00	311.00	4,000.00	( 3,689.00)	7.8
01-21-55100-000 POSTAGE	7.85	7.85	100.00	( 92.15)	7.9
01-21-55200-000 TELEPHONE	1,979.11	3,898.54	24,000.00	( 20,101.46)	16.2
01-21-55300-000 PUBLISHING	.00	.00	500.00	( 500.00)	.0
01-21-55400-000 PRINTING	.00	.00	5,000.00	( 5,000.00)	.0
01-21-56100-000 DUES	1,264.00	2,544.66	16,000.00	( 13,455.34)	15.9
01-21-56200-000 TRAVEL EXPENSES	108.63	108.63	4,500.00	( 4,391.37)	2.4
01-21-56300-000 TRAINING	55.00	55.00	16,000.00	( 15,945.00)	.3
01-21-56400-000 TUITION REIMBURSEMENT	12,500.00	12,500.00	18,100.00	( 5,600.00)	69.1
01-21-56500-000 PUBLICATIONS	.00	.00	50.00	( 50.00)	.0
01-21-57100-000 UTILITIES	.00	163.40	1,200.00	( 1,036.60)	13.6
01-21-57800-000 ANIMAL CONTROL	63.88	242.88	4,500.00	( 4,257.12)	5.4
01-21-59400-000 LEASE OR RENTALS	.00	.00	82,824.00	( 82,824.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	.00	2,100.00	( 2,100.00)	.0
01-21-65100-000 OFFICE SUPPLIES	97.51	1,253.19	8,000.00	( 6,746.81)	15.7
01-21-65200-000 OPERATING SUPPLIES	526.68	1,218.66	18,000.00	( 16,781.34)	6.8
01-21-65500-000 AUTOMOBILE FUEL/OIL	4,526.90	8,049.22	36,000.00	( 27,950.78)	22.4
01-21-65800-000 PRISONER SUPPLIES	182.00	182.00	6,000.00	( 5,818.00)	3.0
01-21-66200-000 K9 SUPPLIES	.00	70.86	500.00	( 429.14)	14.2
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	36,374.00	( 36,374.00)	.0
01-21-91700-000 INVESTIGATIONS	.00	300.00	2,500.00	( 2,200.00)	12.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	.00	500.00	( 500.00)	.0
01-21-92400-000 DUI	.00	.00	2,000.00	( 2,000.00)	.0
01-21-92900-000 MISCELLANEOUS EXPENSES	.00	.00	2,000.00	( 2,000.00)	.0
<b>TOTAL POLICE DEPARTMENT</b>	<b>224,477.86</b>	<b>423,639.50</b>	<b>3,938,362.00</b>	<b>( 3,514,722.50)</b>	<b>10.8</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	88,620.92	166,038.76	1,249,086.00	( 1,083,047.24)	13.3
01-22-42200-000 SALARIES - PART-TIME	5,138.50	8,699.86	85,763.00	( 77,063.14)	10.1
01-22-42300-000 SALARY EXPENSE - OVERTIME	15,820.49	40,149.68	279,841.00	( 239,691.32)	14.4
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	536,159.00	( 536,159.00)	.0
01-22-45100-000 HEALTH INSURANCE	16,301.28	32,602.56	197,860.00	( 165,257.44)	16.5
01-22-45200-000 LIFE INSURANCE	76.83	153.66	1,000.00	( 846.34)	15.4
01-22-47100-000 UNIFORM ALLOWANCE	.00	74.36	12,000.00	( 11,925.64)	.6
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	363.28	454.06	8,000.00	( 7,545.94)	5.7
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	786.90	1,950.85	12,000.00	( 10,049.15)	16.3
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	1,566.64	2,309.24	20,000.00	( 17,690.76)	11.6
01-22-53400-000 MEDICAL SERVICES	.00	.00	7,800.00	( 7,800.00)	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	4,552.60	8,660.04	48,000.00	( 39,339.96)	18.0
01-22-55100-000 POSTAGE	.00	25.37	500.00	( 474.63)	5.1
01-22-55200-000 TELEPHONE	387.42	966.65	5,700.00	( 4,733.35)	17.0
01-22-55400-000 PRINTING	.00	.00	750.00	( 750.00)	.0
01-22-56100-000 DUES	.00	175.00	2,000.00	( 1,825.00)	8.8
01-22-56200-000 TRAVEL EXPENSES	.00	.00	2,500.00	( 2,500.00)	.0
01-22-56300-000 TRAINING	39.00	39.00	7,000.00	( 6,961.00)	.6
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	12,000.00	( 12,000.00)	.0
01-22-57100-000 UTILITIES	.00	163.40	17,000.00	( 16,836.60)	1.0
01-22-59400-000 LEASE OR RENTALS	.00	.00	12,000.00	( 12,000.00)	.0
01-22-61000-000 MAINTENANCE SUPPLIES	.00	613.05	.00	613.05	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	159.30	159.30	4,000.00	( 3,840.70)	4.0
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	820.54	820.54	6,000.00	( 5,179.46)	13.7
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	109.26	133.77	9,000.00	( 8,866.23)	1.5
01-22-65100-000 OFFICE SUPPLIES	52.67	52.67	2,500.00	( 2,447.33)	2.1
01-22-65200-000 OPERATING SUPPLIES	1,334.10	5,307.88	22,000.00	( 16,692.12)	24.1
01-22-65400-000 JANITORIAL SUPPLIES	38.06	340.54	3,000.00	( 2,659.46)	11.4
01-22-65500-000 AUTOMOTIVE FUEL/OIL	854.64	1,768.02	12,000.00	( 10,231.98)	14.7
01-22-68400-000 MICROCOMPUTER SOFTWARE	392.18	392.18	5,800.00	( 5,407.82)	6.8
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	209,300.00	( 209,300.00)	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	112,000.00	( 112,000.00)	.0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	1,500.00	( 1,500.00)	.0
<b>TOTAL FIRE DEPARTMENT</b>	<b>137,414.61</b>	<b>272,050.44</b>	<b>2,904,059.00</b>	<b>( 2,632,008.56)</b>	<b>9.4</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	361,892.47	695,689.94	6,842,421.00	( 6,146,731.06)	10.2

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	65,971.76	122,136.35	888,795.00	( 766,658.65)	13.7
01-41-42200-000 SALARIES (PART-TIME)	.00	.00	20,000.00	( 20,000.00)	.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	27,440.74	44,500.48	65,000.00	( 20,499.52)	68.5
01-41-42600-000 SALARIES-PAGER PAY	2,153.25	4,043.64	20,000.00	( 15,956.36)	20.2
01-41-45100-000 HEALTH INSURANCE	16,108.62	32,217.23	176,991.00	( 144,773.77)	18.2
01-41-45200-000 LIFE INSURANCE	59.10	118.20	850.00	( 731.80)	13.9
01-41-47300-000 CLOTHING ACQUISITION	.00	179.99	6,000.00	( 5,820.01)	3.0
01-41-51100-000 MAINTENANCE (BUILDING)	.00	.00	3,000.00	( 3,000.00)	.0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	1,583.53	4,041.02	20,000.00	( 15,958.98)	20.2
01-41-51300-000 MAINT.SERVICE-VEHICLE	13,041.61	13,761.37	35,000.00	( 21,238.63)	39.3
01-41-51400-000 MAINTENANCE STREET	230.00	230.00	30,000.00	( 29,770.00)	.8
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	549.00	10,000.00	( 9,451.00)	5.5
01-41-52900-000 MAINTENANCE OTHER	6,668.01	6,668.01	25,000.00	( 18,331.99)	26.7
01-41-53600-000 JANITORIAL SERVICES	143.26	286.52	2,500.00	( 2,213.48)	11.5
01-41-54900-000 OTHER PROFESSIONAL SERVICES	75.00	1,400.00	25,000.00	( 23,600.00)	5.6
01-41-55100-000 POSTAGE	.00	.00	25.00	( 25.00)	.0
01-41-55200-000 TELEPHONE	75.02	256.19	3,000.00	( 2,743.81)	8.5
01-41-55300-000 PUBLISHING	.00	.00	300.00	( 300.00)	.0
01-41-56200-000 TRAVEL EXPENSES	.00	.00	3,000.00	( 3,000.00)	.0
01-41-56300-000 TRAINING	250.00	250.00	5,000.00	( 4,750.00)	5.0
01-41-56500-000 PUBLICATIONS	.00	.00	200.00	( 200.00)	.0
01-41-57100-000 UTILITIES	20.74	157.50	13,000.00	( 12,842.50)	1.2
01-41-57200-000 STREET LIGHTING	.00	28.73	.00	28.73	.0
01-41-59400-000 LEASE OR RENTALS	1,353.33	2,706.66	42,500.00	( 39,793.34)	6.4
01-41-61100-000 MAINTENANCE BUILDING	.00	73.20	3,500.00	( 3,426.80)	2.1
01-41-61200-000 MAINTENANCE (EQUIPMENT)	470.79	4,142.33	16,000.00	( 11,857.67)	25.9
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	2,387.34	8,355.90	25,000.00	( 16,644.10)	33.4
01-41-61400-000 SUPPLIES STREETS	1,128.00	1,665.76	60,000.00	( 58,334.24)	2.8
01-41-61600-000 SUPPLIES SNOW REMOVAL	24,615.58	40,795.81	105,000.00	( 64,204.19)	38.9
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	181.77	181.77	10,000.00	( 9,818.23)	1.8
01-41-62900-000 SUPPLIES OTHER	198.75	2,421.27	15,000.00	( 12,578.73)	16.1
01-41-65100-000 OFFICE SUPPLIES	( 1,401.98)	( 867.99)	2,000.00	( 2,867.99)	( 43.4)
01-41-65200-000 OPERATING SUPPLIES	435.22	2,114.26	8,000.00	( 5,885.74)	26.4
01-41-65300-000 SMALL TOOLS	113.96	113.96	3,500.00	( 3,386.04)	3.3
01-41-65400-000 JANITORIAL SUPPLIES	.00	249.41	1,000.00	( 750.59)	24.9
01-41-65500-000 GASOLINE/OIL	8,068.56	15,550.11	45,000.00	( 29,449.89)	34.6
01-41-66100-000 SAFETY SUPPLIES	.00	.00	3,500.00	( 3,500.00)	.0
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	6,247.92	6,247.92	118,000.00	( 111,752.08)	5.3
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	86,765.74	101,802.00	( 15,036.26)	85.2
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	10,000.00	( 10,000.00)	.0
01-41-92900-000 MISCELLANEOUS CHARGES	39.99	39.99	200.00	( 160.01)	20.0
<b>TOTAL STREET DIVISION</b>	<b>177,659.87</b>	<b>401,380.33</b>	<b>1,922,663.00</b>	<b>( 1,521,282.67)</b>	<b>20.9</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,403.90	8,162.85	57,611.00	( 49,448.15)	14.2
01-46-42300-000 SALARY EXPENSE-OVERTIME	2,201.95	4,000.31	5,700.00	( 1,699.69)	70.2
01-46-42600-000 PAGER	222.75	387.21	1,850.00	( 1,462.79)	20.9
01-46-45100-000 HEALTH INSURANCE	1,161.12	2,322.25	14,142.00	( 11,819.75)	16.4
01-46-45200-000 LIFE INSURANCE	5.91	11.82	75.00	( 63.18)	15.8
01-46-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,250.00	( 1,250.00)	.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	( 500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	.00	250.00	( 250.00)	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	150.00	42,000.00	( 41,850.00)	.4
01-46-55200-000 TELEPHONE	152.51	304.81	1,600.00	( 1,295.19)	19.1
01-46-57100-000 UTILITIES	.00	13.14	2,750.00	( 2,736.86)	.5
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	750.00	( 750.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	( 500.00)	.0
01-46-61300-000 SUPPLIES (VEHICLE)	3.59	3.59	250.00	( 246.41)	1.4
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	181.78	218.66	1,600.00	( 1,381.34)	13.7
01-46-65200-000 OPERATING SUPPLIES	.00	.00	750.00	( 750.00)	.0
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	( 500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	.00	200.00	( 200.00)	.0
01-46-65500-000 GASOLINE/OIL	148.79	248.97	2,000.00	( 1,751.03)	12.5
01-46-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	40,000.00	( 40,000.00)	.0
01-46-92900-000 MISCELLANEOUS CHARGES	51.50	192.40	1,000.00	( 807.60)	19.2
TOTAL CEMETERY	8,533.80	16,016.01	175,278.00	( 159,261.99)	9.1

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	15,369.94	28,544.17	200,500.00	( 171,955.83)	14.2
01-48-42300-000 SALARY EXPENSE-OVERTIME	222.00	222.00	5,000.00	( 4,778.00)	4.4
01-48-45100-000 HEALTH INSURANCE	3,096.34	6,192.68	37,714.00	( 31,521.32)	16.4
01-48-45200-000 LIFE INSURANCE	11.82	23.64	250.00	( 226.36)	9.5
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	200.00	( 200.00)	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	170.78	326.78	1,500.00	( 1,173.22)	21.8
01-48-51300-000 MAINT.SERVICE (VEHICLE)	54.96	171.07	1,300.00	( 1,128.93)	13.2
01-48-53200-000 ENGINEERING SERVICE	2,506.80	2,506.80	9,700.00	( 7,193.20)	25.8
01-48-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,500.00	( 1,500.00)	.0
01-48-55200-000 TELEPHONE	178.07	355.42	1,950.00	( 1,594.58)	18.2
01-48-55300-000 PUBLISHING	.00	.00	200.00	( 200.00)	.0
01-48-56100-000 DUES	.00	299.00	900.00	( 601.00)	33.2
01-48-56200-000 TRAVEL EXPENSES	.00	.00	1,100.00	( 1,100.00)	.0
01-48-56300-000 TRAINING	225.00	225.00	800.00	( 575.00)	28.1
01-48-56500-000 PUBLICATIONS	.00	.00	200.00	( 200.00)	.0
01-48-57100-000 UTILITIES	.00	.00	200.00	( 200.00)	.0
01-48-59400-000 LEASE OR RENTALS	545.76	545.76	6,400.00	( 5,854.24)	8.5
01-48-61200-000 SUPPLIES (EQUIPMENT)	649.71	649.71	2,300.00	( 1,650.29)	28.3
01-48-65100-000 OFFICE SUPPLIES	86.49	86.49	500.00	( 413.51)	17.3
01-48-65300-000 SMALL TOOLS	.00	.00	375.00	( 375.00)	.0
01-48-65500-000 GASOLINE & OIL	48.41	91.92	1,450.00	( 1,358.08)	6.3
01-48-67000-000 PRINT MATERIALS	.00	.00	50.00	( 50.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	2,346.30	3,800.00	( 1,453.70)	61.7
01-48-83000-000 EQUIPMENT	.00	.00	11,000.00	( 11,000.00)	.0
01-48-87000-000 FURNITURE	.00	.00	100.00	( 100.00)	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	( 100.00)	.0
 TOTAL ENGINEERING	 23,166.08	 42,586.74	 289,089.00	 ( 246,502.26)	 14.7

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	209,359.75	459,983.08	2,387,030.00	( 1,927,046.92)	19.3

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

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)	24,075.06	44,710.83	312,976.00	( 268,265.17)	14.3
01-44-45100-000 HEALTH INSURANCE	4,291.24	8,582.48	51,348.00	( 42,765.52)	16.7
01-44-45200-000 LIFE INSURANCE	23.64	47.28	350.00	( 302.72)	13.5
01-44-51300-000 MAINTENANCE (VEHICLE)	177.76	184.76	2,500.00	( 2,315.24)	7.4
01-44-52900-000 NUISANCE ABATEMENT	.00	.00	6,900.00	( 6,900.00)	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	10,560.00	9,810.00	20,000.00	( 10,190.00)	49.1
01-44-54920-000 OTHER PROF SVCS - REBRANDING	.00	.00	10,000.00	( 10,000.00)	.0
01-44-55200-000 TELEPHONE	195.56	390.71	3,000.00	( 2,609.29)	13.0
01-44-55300-000 PUBLISHING	756.00	756.00	7,000.00	( 6,244.00)	10.8
01-44-55400-000 PRINTING	159.46	309.70	2,200.00	( 1,890.30)	14.1
01-44-56100-000 DUES	.00	594.00	1,800.00	( 1,206.00)	33.0
01-44-56200-000 TRAVEL EXPENSES	.00	.00	1,500.00	( 1,500.00)	.0
01-44-56300-000 TRAINING	90.00	90.00	3,000.00	( 2,910.00)	3.0
01-44-56600-000 CONFERENCE EXPENSES	.00	50.00	1,500.00	( 1,450.00)	3.3
01-44-59400-000 LEASE OR RENTALS	.00	.00	6,175.00	( 6,175.00)	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	1,500.00	( 1,500.00)	.0
01-44-65100-000 OFFICE SUPPLIES	36.95	285.98	2,500.00	( 2,214.02)	11.4
01-44-65200-000 OPERATING SUPPLIES	.00	.00	400.00	( 400.00)	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	31.50	89.71	700.00	( 610.29)	12.8
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	3,500.00	( 3,500.00)	.0
01-44-91100-000 PUBLIC RELATIONS	.00	.00	17,000.00	( 17,000.00)	.0
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>40,397.17</b>	<b>65,901.45</b>	<b>455,849.00</b>	<b>( 389,947.55)</b>	<b>14.5</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-45200-000 LIFE INSURANCE	5.91	5.91	.00	5.91	.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,000.00	( 1,000.00)	.0
01-61-55100-000 POSTAGE	.00	.00	100.00	( 100.00)	.0
01-61-55200-000 TELEPHONE	87.25	174.50	1,500.00	( 1,325.50)	11.6
01-61-56100-000 DUES	299.94	299.94	1,200.00	( 900.06)	25.0
01-61-56200-000 TRAVEL EXPENSES	.00	.00	2,000.00	( 2,000.00)	.0
01-61-56300-000 TRAINING	.00	50.00	1,500.00	( 1,450.00)	3.3
01-61-56500-000 PUBLICATIONS	.00	.00	100.00	( 100.00)	.0
01-61-56600-000 CONFERENCE	.00	.00	2,000.00	( 2,000.00)	.0
01-61-65100-000 OFFICE SUPPLIES	83.92	83.92	700.00	( 616.08)	12.0
01-61-65200-000 OPERATING SUPPLIES	.00	.00	300.00	( 300.00)	.0
01-61-83000-000 EQUIPMENT	.00	.00	2,000.00	( 2,000.00)	.0
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	1,000.00	( 1,000.00)	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	( 500.00)	.0
TOTAL ECONOMIC DEVELOPMENT	477.02	614.27	13,900.00	( 13,285.73)	4.4

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2021

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOP	40,874.19	66,515.72	469,749.00	( 403,233.28)	14.2
TOTAL FUND EXPENDITURES	707,899.99	1,464,174.21	11,019,849.00	( 9,555,674.79)	13.3
NET REVENUE OVER EXPENDITURES	<u>214,718.01</u>	<u>171,114.07</u>	<u>299.00</u>	<u>170,815.07</u>	<u>57228.</u>

CITY OF ROCHELLE  
SPECIAL FUND BUDGET SUMMARY  
FOR THE 2 MONTHS ENDING FEBRUARY 28 2021

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>REVENUE BY FUND</b>					
Audit	-	1	30,015	30,014	0
Insurance	-	49	280,100	280,051	0.02
Illinois Municipal Retirement	-	5	233,156	233,151	0
Social Security	-	-	205,050	205,050	0
Ambulance	15,000	30,000	180,500	150,500	16.62
Economic Development	-	-	-	-	0
Motor Fuel Tax	27,764	59,618	729,600	669,982	8.17
Utility Tax	53,616	95,052	533,000	437,948	17.83
Travel and Tourism	15,378	26,605	170,500	143,895	15.6
Sales Tax	79,001	164,066	1,138,000	973,934	14.42
Lighthouse Pointe TIF	-	439	580,249	579,810	0.08
Foreign Fire Insurance	-	-	25,250	25,250	0
TIF	-	15	189,080	189,065	0.01
Overweight Truck	2,193	5,264	66,800	61,536	7.88
Capital Improvement	20	5,974	5,525,350	5,519,376	0.11
Stormwater Management	-	76	10,500	10,424	0.73
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	112,749	130,891	677,700	546,809	19.31
Technology Center	131,671	260,433	1,513,400	1,252,967	17.21
Airport	18,435	53,457	491,534	438,077	10.88
Railroad	95,049	95,718	2,013,062	1,917,344	4.75
Golf Course	12,551	25,108	356,800	331,692	7.04
Health Insurance	-	-	-	-	0
Administrative Services	117,275	234,509	1,434,990	1,200,481	16.34
<b>Total Revenues</b>	<b>680,702</b>	<b>1,187,279</b>	<b>16,384,636</b>	<b>15,197,357</b>	<b>7.25</b>

CITY OF ROCHELLE  
SPECIAL FUND BUDGET SUMMARY  
FOR THE 2 MONTHS ENDING FEBRUARY 28 2021

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>OPERATING EXPENSES</b>					
Audit	144	769	30,000	29,231	2.56
Insurance	26,381	78,904	321,000	242,096	24.58
Illinois Municipal Retirement	19,596	38,184	221,000	182,816	17.28
Social Security	17,673	34,932	199,820	164,888	17.48
Ambulance	-	-	26,284	26,284	0
Economic Development	9	9	-	(9)	0
Motor Fuel Tax	-	-	1,555,000	1,555,000	0
Utility Tax	-	-	1,455,000	1,455,000	0
Travel and Tourism	10,836	21,529	168,500	146,971	12.78
Sales Tax	16,667	33,333	2,400,000	2,366,667	1.39
Lighthouse Pointe TIF	-	513	623,487	622,975	0.08
Foreign Fire Insurance	-	-	19,000	19,000	0
TIF	697	902	127,400	126,498	0.71
Overweight Truck	1,000	2,000	115,500	113,500	1.73
Capital Improvement	138,043	676,482	6,326,275	5,649,793	10.69
Stormwater Management	14	231	59,900	59,669	0.39
Technology Park	-	-	-	-	0
Debt Service	20,972	41,943	-	(41,943)	0
Solid Waste	29,406	65,456	1,084,141	1,018,685	6.04
Technology Center	34,881	109,508	676,707	567,199	16.18
Airport	17,032	65,120	453,476	388,356	14.36
Railroad	26,618	63,987	2,269,059	2,205,072	2.82
Golf Course	8,919	17,797	146,908	129,111	12.11
Health Insurance	-	-	-	-	0
Administrative Services	74,323	264,969	1,511,191	1,246,222	17.53
<b>Total Expenses</b>	<b>443,212</b>	<b>1,516,568</b>	<b>19,789,648</b>	<b>18,273,080</b>	<b>7.66</b>
<b>Revenue over Expenses</b>	<b>237,490</b>	<b>(329,289)</b>	<b>(3,405,012)</b>	<b>(3,075,723)</b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET - WATER FUND

February 28, 2021 and 2020

	February 28, 2021	February 29, 2020
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	34,687,175	32,665,086
Less: Accumulated Depreciation	( 9,955,262)	( 9,308,953)
Net Plant in Service	24,731,913	23,356,134
<b>CURRENT ASSETS</b>		
Cash & Investments	3,500,624	3,683,527
Customer Accounts Receivable	384,533	348,247
Other Accounts Receivable	107,521	87,969
Prepaid Expenses	21,120	15,104
Total Current Assets	4,013,797	4,134,846
<b>RESTRICTED ASSETS</b>	96,497	96,299
<b>OTHER DEBITS</b>		
Deferred Outflows of Resources	187,955	187,955
Total Other Debits	187,955	187,955
<b>TOTAL ASSETS</b>	29,030,162	27,775,234
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	21,069,111	20,841,306
Contribution in Aid of Construction (Net)	214,186	214,186
Total Equity	21,283,297	21,055,491
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	115,882	509,551
Accrued Liabilities	303,341	285,753
Total Current Liabilities	419,222	795,304
<b>Non-Current Liabilities:</b>		
Other Non-Current Liabilities	7,327,643	5,924,438
Total Non-Current Liabilities	7,327,643	5,924,438
Total Liabilities	7,746,865	6,719,743
<b>TOTAL LIABILITIES AND EQUITY</b>	29,030,162	27,775,234

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 2 Months Ending February 28, 2021 and 2020

	2021	2020	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	180,322	186,243	( 5,921)	96.8
Commercial Sales	115,526	131,505	( 15,979)	87.9
Industrial Sales	147,444	157,831	( 10,387)	93.4
Other Operating Revenues	16,987	22,312	( 5,324)	76.1
	460,279	497,890	( 37,612)	92.5
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	48,386	74,811	( 26,425)	64.7
Source of Supply - Maintenance	1,586	1,673	( 87)	94.8
Water Treatment - Operations	15,981	23,943	( 7,962)	66.8
Distribution - Operations	110,083	87,970	22,114	125.1
Distribution - Maintenance	18,680	126,237	( 107,558)	14.8
Customer Accounts	28,450	26,742	1,709	106.4
Administrative and General	50,899	49,586	1,314	102.7
Depreciation	107,718	107,718		100.0
	381,783	498,679	( 116,896)	76.6
Operating Income (Loss)	78,495	( 789)	79,284	9,952.2
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	993	26	967	3,820.0
Investment Income	1,499	5,440	( 3,941)	27.6
Interest Expense	( 18,090)	( 12,926)	( 5,164)	( 140.0)
	( 15,598)	( 7,461)	( 8,137)	( 209.1)
Net Income Before Amortizations	62,897	( 8,249)	71,147	762.5
Net Income	62,897	( 8,249)	71,147	762.5
Operating Transfers In (Out)	( 172,590)	( 24,631)	( 147,959)	( 700.7)
Increase (Decrease) in Retained Earnings	( 109,693)	( 32,880)	( 76,812)	( 333.6)
RETAINED EARNINGS - Beginning of Period	21,179,554	20,874,186	305,368	101.5
RETAINED EARNINGS - END OF PERIOD	21,069,861	20,841,306	228,556	101.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND  
February 28, 2021 and 2020

	February 28, 2021	February 29, 2020
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	51,331,575	47,035,026
Less: Accumulated Depreciation	( 26,551,465)	( 25,483,924)
Net Plant in Service	24,780,110	21,551,102
<b>CURRENT ASSETS</b>		
Cash & Investments	4,629,855	4,188,135
Customer Accounts Receivable	623,269	598,159
Other Accounts Receivable	127,737	100,013
Prepaid Expenses	49,624	35,488
Total Current Assets	5,430,486	4,921,795
<b>RESTRICTED FUNDS</b>	461,682	416,343
<b>NON-CURRENT ASSETS</b>		
Deferred Outflows of Resources	501,142	501,142
Total Non-Current Assets	501,142	501,142
<b>TOTAL ASSETS</b>	<b>31,173,420</b>	<b>27,390,382</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	17,692,970	17,673,519
Contribution in Aid of Construction (Net)	7,050,450	7,050,450
Total Equity	24,743,420	24,723,969
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	1,197,100	1,118,983
Accrued Liabilities	751,658	750,272
Total Current Liabilities	1,948,758	1,869,254
<b>Non-Current Liabilities:</b>		
Bonds Payable	4,390,719	706,637
Other Non-Current Liabilities	90,522	90,522
Total Non-Current Liabilities	4,481,241	797,159
Total Liabilities	6,429,999	2,666,413
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>31,173,420</b>	<b>27,390,382</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 2 Months Ending February 28, 2021 and 2020

	2021	2020	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	193,193	197,582	( 4,390)	97.8
Commercial Sales	160,680	193,648	( 32,968)	83.0
Industrial Sales	196,397	169,577	26,820	115.8
Other Operating Revenues	12,184	7,358	4,826	165.6
<b>Total Operating Revenues</b>	<b>562,453</b>	<b>568,165</b>	<b>( 5,713)</b>	<b>99.0</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	75,392	25,823	49,569	292.0
Collection - Maintenance	3,592	2,788	804	128.8
Pumping - Maintenance	4,280	9,011	( 4,731)	47.5
Treatment and Disposal - Operations	188,062	213,952	( 25,891)	87.9
Treatment and Disposal - Maintenance	6,031	10,691	( 4,660)	56.4
Customer Accounts	32,023	29,757	2,266	107.6
Administrative and General	64,003	57,688	6,315	111.0
Depreciation	177,924	177,924		100.0
<b>Total Operating Expenses</b>	<b>551,305</b>	<b>527,634</b>	<b>23,671</b>	<b>104.5</b>
<b>Operating Income (Loss)</b>	<b>11,148</b>	<b>40,531</b>	<b>( 29,384)</b>	<b>27.5</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	2,512	5,908	( 3,396)	42.5
Non Utility Income	993	7,568	( 6,575)	13.1
Merchandising, Jobbing & Contract Income	673	1,034	( 361)	65.1
Interest Expense	( 5,936)	( 1,075)	( 4,862)	( 552.3)
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 1,759)</b>	<b>13,435</b>	<b>( 15,193)</b>	<b>( 13.1)</b>
<b>Net Income Before Amortizations</b>	<b>9,389</b>	<b>53,966</b>	<b>( 44,577)</b>	<b>17.4</b>
<b>Net Income</b>	<b>9,389</b>	<b>53,966</b>	<b>( 44,577)</b>	<b>17.4</b>
<b>Operating Transfers In (Out)</b>	<b>( 227,861)</b>	<b>( 32,210)</b>	<b>( 195,651)</b>	<b>( 707.4)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>( 218,472)</b>	<b>21,756</b>	<b>( 240,228)</b>	<b>( 1,004.2)</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>17,911,442</b>	<b>17,651,763</b>	<b>259,679</b>	<b>101.5</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>17,692,970</b>	<b>17,673,519</b>	<b>19,451</b>	<b>100.1</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND

February 28, 2021 and 2020

	February 28, 2021	February 29, 2020
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	81,128,900	94,112,421
Less: Accumulated Depreciation	( 46,586,289)	( 52,430,438)
Net Plant in Service	34,542,610	41,681,983
<b>CURRENT ASSETS</b>		
Cash & Investments	20,393,844	9,434,635
Customer Accounts Receivable	5,246,495	4,958,256
Inventory	1,010,518	1,149,633
Prepaid Expenses	176,669	132,631
Total Current Assets	26,827,526	15,675,155
<b>RESTRICTED ASSETS</b>	311,129	9,317,278
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	944,587	1,106,450
Deferred Outflows of Resources	1,481,376	1,481,376
Other Deferred Debits	160,300	165,232
Interdepartmental Loan Receivable	409,044	409,044
Total Non-Current Assets	2,995,307	3,162,103
<b>TOTAL ASSETS</b>	64,676,572	69,836,519
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	60,675,689	50,764,675
Total Equity	60,675,689	50,764,675
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	1,274,671	2,258,659
Accrued Liabilities	2,215,614	2,206,380
Total Current Liabilities	3,490,285	4,465,039
<b>Non-Current Liabilities:</b>		
Bonds Payable		14,096,207
Other Non-Current Liabilities	510,598	510,598
Total Non-Current Liabilities	510,598	14,606,805
Total Liabilities	4,000,883	19,071,844
<b>TOTAL LIABILITIES AND EQUITY</b>	64,676,572	69,836,519

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 2 Months Ending February 28, 2021 and 2020

	2021	2020	Variance	%
<b>OPERATING REVENUES</b>				
Residential	1,043,616	1,001,442	42,173	104.2
Small General Service	842,559	955,748	( 113,189)	88.2
Large General Service	3,920,379	4,019,115	( 98,736)	97.5
Public Street Lighting	461	24,820	( 24,359)	1.9
Interdepartmental	68,630	98,284	( 29,654)	69.8
Forfeited Discounts		45,930	( 45,930)	.0
Other Operating Revenues	40,722	465,442	( 424,720)	8.8
<b>Total Operating Revenues</b>	<b>5,916,365</b>	<b>6,610,780</b>	<b>( 694,415)</b>	<b>89.5</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	3,390,373	3,728,426	( 338,053)	90.9
Generation - Operation	90,621	44,644	45,977	203.0
Generation - Maintenance	106,600	162,300	( 55,700)	65.7
Transmission - Operation		226,882	( 226,882)	.0
Distribution - Operation	212,109	253,178	( 41,069)	83.8
Distribution - Maintenance	50,661	170,043	( 119,382)	29.8
Depreciation	423,231	497,188	( 73,957)	85.1
Taxes Other Than Income Taxes	21,253	22,772	( 1,519)	93.3
Customer Accounts	53,977	77,592	( 23,614)	69.6
Administrative & General	341,526	422,191	( 80,665)	80.9
<b>Total Operating Expenses</b>	<b>4,690,351</b>	<b>5,605,215</b>	<b>( 914,864)</b>	<b>83.7</b>
<b>Operating Income (Loss)</b>	<b>1,226,014</b>	<b>1,005,565</b>	<b>220,449</b>	<b>121.9</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	9,040	32,759	( 23,718)	27.6
Merchandising, Jobbing & Contract Expense	( 17,068)	( 6,884)	( 10,184)	( 247.9)
Amortization Expense		8,465	( 8,465)	.0
Interest Expense	( 2)	( 93,097)	93,096	.0
Non-Operating Revenue (Expense)	11,814	12,000	( 186)	98.5
<b>Total Non-Operating Revenue (Expense)</b>	<b>3,785</b>	<b>( 46,758)</b>	<b>50,543</b>	<b>8.1</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>1,229,799</b>	<b>958,806</b>	<b>270,992</b>	<b>128.3</b>
<b>Operating Transfers In (Out)</b>	<b>( 2,312,336)</b>	<b>( 327,165)</b>	<b>( 1,985,171)</b>	<b>( 706.8)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>( 1,082,537)</b>	<b>631,642</b>	<b>( 1,714,179)</b>	<b>( 171.4)</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>61,758,227</b>	<b>50,133,033</b>	<b>11,625,194</b>	<b>123.2</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>60,675,689</b>	<b>50,764,675</b>	<b>9,911,015</b>	<b>119.5</b>