

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 3 MONTHS ENDING MARCH 31 2021**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	-	2,133,376	2,133,376	0
Licenses and Permits	25,540	104,132	522,000	417,868	19.95
Intergovernmental Revenue	348,231	1,010,134	4,372,790	3,362,656	23.1
Fines, Forfeitures & Penalties	10,745	40,984	75,000	34,016	54.65
Public Charges for Services	106,794	273,114	932,411	659,297	29.29
Other Fees	1,300	4,850	33,500	28,650	14.48
Miscellaneous Revenues	4,728	17,753	177,000	159,247	10.03
Other Financing Sources	231,173	693,518	2,774,071	2,080,553	25
Total Revenues	728,510	2,144,486	11,020,148	8,875,662	19.46
OPERATING EXPENSES					
Mayor and City Council	2,140	5,748	32,800	27,052	17.52
City Manager	1,517	63,263	25,150	(38,113)	251.54
City Attorney	6,198	18,538	105,000	86,463	17.65
City Clerk	5,934	16,527	82,398	65,871	20.06
Police Department	213,078	638,797	3,938,362	3,299,565	16.22
Fire Department	147,365	423,020	2,904,059	2,481,039	14.57
Community Development	40,663	106,974	455,849	348,875	23.47
Engineering	28,450	71,103	289,089	217,986	24.6
Street Division	137,934	540,711	1,922,663	1,381,952	28.12
Cemetery Division	44,159	60,175	175,278	115,103	34.33
Municipal Building	81,374	242,946	1,075,301	832,355	22.59
Economic Development	862	1,477	13,900	12,423	10.62
Total Expenses	709,674	2,189,279	11,019,849	8,830,570	19.87
Revenue over Expenses	18,837	(44,793)	299	45,092	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	.00	.00	856,415.00	(856,415.00)	.0
01-11-31110 PROPERTY TAX - POLICE PENSION	.00	.00	677,648.00	(677,648.00)	.0
01-11-31120 PROPERTY TAX - FIRE PENSION	.00	.00	439,313.00	(439,313.00)	.0
01-11-31500 ROAD & BRIDGE TAX	.00	.00	160,000.00	(160,000.00)	.0
TOTAL TAXES	.00	.00	2,133,376.00	(2,133,376.00)	.0
<u>LICENSES & PERMITS</u>					
01-11-32500 FRANCHISE LICENSE	.00	30,483.76	120,000.00	(89,516.24)	25.4
01-11-32510 TELECOMMUNICATIONS TAX	22,878.80	70,013.23	290,000.00	(219,986.77)	24.1
01-11-32600 AMUSEMENT LICENSE	.00	.00	2,000.00	(2,000.00)	.0
01-11-33100 BUILDING PERMITS	2,660.86	3,635.07	110,000.00	(106,364.93)	3.3
TOTAL LICENSES & PERMITS	25,539.66	104,132.06	522,000.00	(417,867.94)	20.0
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	73,964.99	282,797.57	884,000.00	(601,202.43)	32.0
01-11-34200 REPLACEMENT TAX	15,341.89	57,805.23	240,000.00	(182,194.77)	24.1
01-11-34300 VIDEO GAMING TAX	11,232.70	22,147.94	165,000.00	(142,852.06)	13.4
01-11-34400 SALES TAX	189,896.39	539,183.32	2,400,000.00	(1,860,816.68)	22.5
01-11-34450 LOCAL USE TAX	56,955.05	135,192.47	378,173.00	(242,980.53)	35.8
01-11-34460 CANNABIS TAX	840.24	2,750.92	8,617.00	(5,866.08)	31.9
01-11-34755 STATE GRANTS	.00	(29,743.00)	130,000.00	(159,743.00)	(22.9)
01-11-34840 FEDERAL GRANTS	.00	.00	167,000.00	(167,000.00)	.0
TOTAL INTERGOVERNMENTAL REVENUES	348,231.26	1,010,134.45	4,372,790.00	(3,362,655.55)	23.1
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	10,744.69	40,984.32	75,000.00	(34,015.68)	54.7
TOTAL FINES, FORFEITURES & PENALTIES	10,744.69	40,984.32	75,000.00	(34,015.68)	54.7
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600 AMBULANCE FEES	53,223.14	139,059.66	475,000.00	(335,940.34)	29.3
01-11-36700 POLICE FEES	9,763.00	20,176.00	40,000.00	(19,824.00)	50.4
01-11-36800 FIRE PROTECTION FEES	7,876.74	23,630.22	96,411.00	(72,780.78)	24.5
01-11-36900 STREET DIVISION FEES	35,931.27	75,998.57	206,000.00	(130,001.43)	36.9
01-11-39960 WATER RECL SOLID WASTE CHARGE	.00	14,250.00	115,000.00	(100,750.00)	12.4
TOTAL PUBLIC CHARGES FOR SERVICES	106,794.15	273,114.45	932,411.00	(659,296.55)	29.3
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,300.00	4,450.00	25,000.00	(20,550.00)	17.8
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	5,000.00	(5,000.00)	.0
01-11-37910 BUILDING AND ZONING FEES	.00	400.00	3,500.00	(3,100.00)	11.4
TOTAL OTHER FEES	1,300.00	4,850.00	33,500.00	(28,650.00)	14.5
 <u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	1,385.92	4,565.94	60,000.00	(55,434.06)	7.6
01-11-38700 LOT SALES	1,300.00	1,300.00	15,000.00	(13,700.00)	8.7
01-11-38800 CEMETERY RECEIPTS	.00	.00	2,000.00	(2,000.00)	.0
01-11-38900 MISCELLANEOUS	2,042.00	11,887.00	100,000.00	(88,113.00)	11.9
TOTAL MISCELLANEOUS REVENUE	4,727.92	17,752.94	177,000.00	(159,247.06)	10.0
 <u>OTHER FINANCING SOURCES</u>					
01-11-39910 TRANSFER FROM ELECTRIC	174,674.00	524,022.00	2,096,088.00	(1,572,066.00)	25.0
01-11-39920 TRANSFER FROM WATER	12,401.42	37,204.26	148,817.00	(111,812.74)	25.0
01-11-39930 TRANSFER FROM WATER RECLAMATION	17,301.33	51,903.99	207,616.00	(155,712.01)	25.0
01-11-39945 RAILROAD FUND TRANSFER	6,138.42	18,415.26	73,661.00	(55,245.74)	25.0
01-11-39946 SALES TAX FUND TRANSFER	16,666.67	50,000.01	200,000.00	(149,999.99)	25.0
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	3,000.00	12,000.00	(9,000.00)	25.0
01-11-39950 SOLID WASTE TRANSFER	2,990.75	8,972.25	35,889.00	(26,916.75)	25.0
TOTAL OTHER FINANCING SOURCES	231,172.59	693,517.77	2,774,071.00	(2,080,553.23)	25.0
 TOTAL FUND REVENUE	 728,510.27	 2,144,485.99	 11,020,148.00	 (8,875,662.01)	 19.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.40	5,549.71	25,250.00	(19,700.29)	22.0
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	198.00	198.00	1,000.00	(802.00)	19.8
01-12-91100-000 COMMUNITY RELATIONS	.00	.00	1,500.00	(1,500.00)	.0
TOTAL MAYOR/CITY COUNCIL	2,140.40	5,747.71	32,800.00	(27,052.29)	17.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-42100-000 SALARIES (FULL-TIME)	3,281.60	9,376.01	42,248.00	(32,871.99)	22.2
01-13-54900-000 OTHER PROFESSIONAL SERVICES	84.75	1,913.81	8,000.00	(6,086.19)	23.9
01-13-55100-000 POSTAGE	164.55	1,248.18	6,000.00	(4,751.82)	20.8
01-13-55200-000 TELEPHONE	47.25	141.75	750.00	(608.25)	18.9
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	2,356.00	3,796.00	14,000.00	(10,204.00)	27.1
TOTAL CITY CLERK	5,934.15	16,527.44	82,398.00	(65,870.56)	20.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-51100-000 MAINTENANCE (BUILDING)	3,710.76	7,993.46	35,000.00	(27,006.54)	22.8
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	4,000.00	(4,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	165.30	330.60	3,000.00	(2,669.40)	11.0
01-17-53600-000 JANITORIAL SERVICES	5,175.00	7,475.00	30,000.00	(22,525.00)	24.9
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	35,286.00	141,144.00	(105,858.00)	25.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	5,207.64	5,207.64	36,700.00	(31,492.36)	14.2
01-17-57100-000 UTILITIES	194.85	358.74	10,000.00	(9,641.26)	3.6
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.78	122.34	500.00	(377.66)	24.5
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.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	.00	25.70	1,000.00	(974.30)	2.6
01-17-61700-000 MAINTENANCE (GROUNDS)	50.67	387.95	500.00	(112.05)	77.6
01-17-65100-000 OFFICE SUPPLIES	559.77	2,846.22	6,000.00	(3,153.78)	47.4
01-17-65400-000 GENERAL SUPPLIES	758.63	1,463.11	4,000.00	(2,536.89)	36.6
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
01-17-91400-000 SALES TAX REBATE	7,193.39	14,803.94	.00	14,803.94	.0
01-17-99910-000 TRANSFER AMBULANCE FUND	15,000.00	45,000.00	180,000.00	(135,000.00)	25.0
01-17-99930-000 TRANSFER FIRE PENSION	.00	13,413.67	82,500.00	(69,086.33)	16.3
01-17-99931-000 TRANSFER POLICE PENSION	.00	13,413.67	82,500.00	(69,086.33)	16.3
01-17-99964-000 TRANSFER ADMIN SERVICE	31,554.75	94,664.25	378,657.00	(283,992.75)	25.0
TOTAL MUNICIPAL BUILDING	81,373.54	242,946.29	1,075,301.00	(832,354.71)	22.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 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	LEGAL EXPENSE	6,197.50	18,537.50	105,000.00	(86,462.50)	17.7
	TOTAL CITY ATTORNEY	6,197.50	18,537.50	105,000.00	(86,462.50)	17.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	5.91	17.73	.00	17.73	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	750.00	(750.00)	.0
01-19-55200-000 TELEPHONE	30.32	90.96	600.00	(509.04)	15.2
01-19-56000-000 PROFESSIONAL DEVELOPMENT	.00	.00	500.00	(500.00)	.0
01-19-56100-000 DUES	175.50	265.50	12,000.00	(11,734.50)	2.2
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	615.00	934.00	4,000.00	(3,066.00)	23.4
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	690.00	61,350.24	4,000.00	57,350.24	1533.8
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00	(200.00)	.0
TOTAL CITY MANAGER	1,516.73	63,263.40	25,150.00	38,113.40	251.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	97,162.32	347,022.34	1,320,649.00	(973,626.66)	26.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	152,234.29	452,147.99	2,098,297.00	(1,646,149.01)	21.6
01-21-42200-000 SALARIES - PART-TIME	3,367.34	10,085.78	41,200.00	(31,114.22)	24.5
01-21-42300-000 SALARIES - OVERTIME	4,105.74	22,668.93	140,000.00	(117,331.07)	16.2
01-21-42800-000 OIC - ON-CALL FTO	2,236.94	6,413.82	30,000.00	(23,586.18)	21.4
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	96,387.23	393,582.00	(297,194.77)	24.5
01-21-45200-000 LIFE INSURANCE	147.75	449.16	2,000.00	(1,550.84)	22.5
01-21-47100-000 UNIFORM ALLOWANCE	151.46	161.46	20,000.00	(19,838.54)	.8
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,344.49	7,876.04	35,000.00	(27,123.96)	22.5
01-21-51300-000 MAINTENANCE - VEHICLE	1,675.46	(2,947.44)	35,000.00	(37,947.44)	(8.4)
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	.00	311.00	4,000.00	(3,689.00)	7.8
01-21-55100-000 POSTAGE	.00	7.85	100.00	(92.15)	7.9
01-21-55200-000 TELEPHONE	2,019.31	5,917.85	24,000.00	(18,082.15)	24.7
01-21-55300-000 PUBLISHING	45.00	45.00	500.00	(455.00)	9.0
01-21-55400-000 PRINTING	683.90	683.90	5,000.00	(4,316.10)	13.7
01-21-56100-000 DUES	3,170.66	5,715.32	16,000.00	(10,284.68)	35.7
01-21-56200-000 TRAVEL EXPENSES	297.04	405.67	4,500.00	(4,094.33)	9.0
01-21-56300-000 TRAINING	.00	55.00	16,000.00	(15,945.00)	.3
01-21-56400-000 TUITION REIMBURSEMENT	.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	194.28	357.68	1,200.00	(842.32)	29.8
01-21-57800-000 ANIMAL CONTROL	.00	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	298.65	1,551.84	8,000.00	(6,448.16)	19.4
01-21-65200-000 OPERATING SUPPLIES	395.45	1,614.11	18,000.00	(16,385.89)	9.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,840.16	11,889.38	36,000.00	(24,110.62)	33.0
01-21-65800-000 PRISONER SUPPLIES	800.00	982.00	6,000.00	(5,018.00)	16.4
01-21-66200-000 K9 SUPPLIES	143.98	214.84	500.00	(285.16)	43.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	36,374.00	(36,374.00)	.0
01-21-91700-000 INVESTIGATIONS	300.00	600.00	2,500.00	(1,900.00)	24.0
01-21-91710-000 DRUG INVESTIGATIONS	1,368.00	1,368.00	500.00	868.00	273.6
01-21-92400-000 DUI	.00	.00	2,000.00	(2,000.00)	.0
01-21-92900-000 MISCELLANEOUS EXPENSES	1,091.99	1,091.99	2,000.00	(908.01)	54.6
TOTAL POLICE DEPARTMENT	213,077.78	638,797.28	3,938,362.00	(3,299,564.72)	16.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	86,257.12	252,295.88	1,249,086.00	(996,790.12)	20.2
01-22-42200-000 SALARIES - PART-TIME	5,914.75	14,614.61	85,763.00	(71,148.39)	17.0
01-22-42300-000 SALARY EXPENSE - OVERTIME	24,879.56	65,029.24	279,841.00	(214,811.76)	23.2
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	48,903.84	197,880.00	(148,956.16)	24.7
01-22-45200-000 LIFE INSURANCE	76.83	230.49	1,000.00	(769.51)	23.1
01-22-47100-000 UNIFORM ALLOWANCE	.00	74.36	12,000.00	(11,925.64)	.6
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	90.78	544.84	8,000.00	(7,455.16)	6.8
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	150.00	2,100.85	12,000.00	(9,899.15)	17.5
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	1,126.39	5,730.46	20,000.00	(14,269.54)	28.7
01-22-53400-000 MEDICAL SERVICES	311.00	311.00	7,800.00	(7,489.00)	4.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	4,642.13	13,302.17	48,000.00	(34,697.83)	27.7
01-22-55100-000 POSTAGE	.00	25.37	500.00	(474.63)	5.1
01-22-55200-000 TELEPHONE	387.40	1,354.05	5,700.00	(4,345.95)	23.8
01-22-55400-000 PRINTING	.00	129.00	750.00	(621.00)	17.2
01-22-56100-000 DUES	.00	500.00	2,000.00	(1,500.00)	25.0
01-22-56200-000 TRAVEL EXPENSES	.00	.00	2,500.00	(2,500.00)	.0
01-22-56300-000 TRAINING	2,224.50	2,263.50	7,000.00	(4,736.50)	32.3
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	12,000.00	(12,000.00)	.0
01-22-57100-000 UTILITIES	194.28	357.68	17,000.00	(16,642.32)	2.1
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	208.28	367.58	4,000.00	(3,632.42)	9.2
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	536.12	2,042.89	6,000.00	(3,957.11)	34.1
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	424.78	558.55	9,000.00	(8,441.45)	6.2
01-22-65100-000 OFFICE SUPPLIES	77.84	130.51	2,500.00	(2,369.49)	5.2
01-22-65200-000 OPERATING SUPPLIES	2,414.47	7,892.29	22,000.00	(14,107.71)	35.9
01-22-65400-000 JANITORIAL SUPPLIES	135.98	476.52	3,000.00	(2,523.48)	15.9
01-22-65500-000 AUTOMOTIVE FUEL/OIL	816.70	2,584.72	12,000.00	(9,415.28)	21.5
01-22-68400-000 MICROCOMPUTER SOFTWARE	194.35	586.53	5,800.00	(5,213.47)	10.1
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
TOTAL FIRE DEPARTMENT	147,364.54	423,019.98	2,904,059.00	(2,481,039.02)	14.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	360,442.32	1,061,817.26	6,842,421.00	(5,780,603.74)	15.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	66,828.73	188,965.08	888,795.00	(699,829.92)	21.3
01-41-42200-000 SALARIES (PART-TIME)	.00	.00	20,000.00	(20,000.00)	.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	1,904.50	46,404.98	65,000.00	(18,595.02)	71.4
01-41-42600-000 SALARIES-PAGER PAY	2,157.82	6,201.46	20,000.00	(13,798.54)	31.0
01-41-45100-000 HEALTH INSURANCE	16,108.62	48,325.85	176,991.00	(128,665.15)	27.3
01-41-45200-000 LIFE INSURANCE	59.10	177.30	850.00	(672.70)	20.9
01-41-47300-000 CLOTHING ACQUISITION	13.60	193.59	6,000.00	(5,806.41)	3.2
01-41-51100-000 MAINTENANCE (BUILDING)	554.60	554.60	3,000.00	(2,445.40)	18.5
01-41-51200-000 MAINTENANCE (EQUIPMENT)	912.43	4,953.45	20,000.00	(15,046.55)	24.8
01-41-51300-000 MAINT.SERVICE-VEHICLE	7,227.21	22,071.97	35,000.00	(12,928.03)	63.1
01-41-51400-000 MAINTENANCE STREET	.00	230.00	30,000.00	(29,770.00)	.8
01-41-51600-000 MAINTENANCE SNOW REMOVAL	560.00	1,109.00	10,000.00	(8,891.00)	11.1
01-41-52900-000 MAINTENANCE OTHER	6,713.55	13,381.56	25,000.00	(11,618.44)	53.5
01-41-53600-000 JANITORIAL SERVICES	217.20	503.72	2,500.00	(1,996.28)	20.2
01-41-54900-000 OTHER PROFESSIONAL SERVICES	7,503.57	9,075.44	25,000.00	(15,924.56)	36.3
01-41-55100-000 POSTAGE	.00	.00	25.00	(25.00)	.0
01-41-55200-000 TELEPHONE	75.02	331.21	3,000.00	(2,668.79)	11.0
01-41-55300-000 PUBLISHING	114.00	114.00	300.00	(186.00)	38.0
01-41-56200-000 TRAVEL EXPENSES	.00	.00	3,000.00	(3,000.00)	.0
01-41-56300-000 TRAINING	202.00	452.00	5,000.00	(4,548.00)	9.0
01-41-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-41-57100-000 UTILITIES	124.00	281.50	13,000.00	(12,718.50)	2.2
01-41-57200-000 STREET LIGHTING	76.87	105.60	.00	105.60	.0
01-41-59400-000 LEASE OR RENTALS	1,353.33	4,059.99	42,500.00	(38,440.01)	9.6
01-41-61100-000 MAINTENANCE BUILDING	629.89	703.09	3,500.00	(2,796.91)	20.1
01-41-61200-000 MAINTENANCE (EQUIPMENT)	171.75	4,314.08	16,000.00	(11,685.92)	27.0
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	4,148.46	12,645.41	25,000.00	(12,354.59)	50.6
01-41-61400-000 SUPPLIES STREETS	3,525.68	5,191.44	60,000.00	(54,808.56)	8.7
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	40,795.81	105,000.00	(64,204.19)	38.9
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	112.46	294.23	10,000.00	(9,705.77)	2.9
01-41-62900-000 SUPPLIES OTHER	197.93	2,619.20	15,000.00	(12,380.80)	17.5
01-41-65100-000 OFFICE SUPPLIES	179.88	(688.11)	2,000.00	(2,688.11)	(34.4)
01-41-65200-000 OPERATING SUPPLIES	250.80	2,365.06	8,000.00	(5,634.94)	29.6
01-41-65300-000 SMALL TOOLS	357.53	471.49	3,500.00	(3,028.51)	13.5
01-41-65400-000 JANITORIAL SUPPLIES	.00	249.41	1,000.00	(750.59)	24.9
01-41-65500-000 GASOLINE/OIL	2,660.88	18,210.99	45,000.00	(26,789.01)	40.5
01-41-66100-000 SAFETY SUPPLIES	506.12	506.12	3,500.00	(2,993.88)	14.5
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	6,247.92	118,000.00	(111,752.08)	5.3
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	12,451.61	99,217.35	101,802.00	(2,584.65)	97.5
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	10,000.00	(10,000.00)	.0
01-41-92900-000 MISCELLANEOUS CHARGES	35.00	74.99	200.00	(125.01)	37.5
TOTAL STREET DIVISION	137,934.14	540,710.78	1,922,663.00	(1,381,952.22)	28.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,694.10	12,856.95	57,611.00	(44,754.05)	22.3
01-46-42300-000 SALARY EXPENSE-OVERTIME	228.50	4,228.81	5,700.00	(1,471.19)	74.2
01-46-42600-000 PAGER	222.75	609.96	1,850.00	(1,240.04)	33.0
01-46-45100-000 HEALTH INSURANCE	1,161.13	3,483.38	14,142.00	(10,658.62)	24.6
01-46-45200-000 LIFE INSURANCE	5.91	17.73	75.00	(57.27)	23.6
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	152.34	457.15	1,600.00	(1,142.85)	28.6
01-46-57100-000 UTILITIES	13.14	26.28	2,750.00	(2,723.72)	1.0
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)	9.32	12.91	250.00	(237.09)	5.2
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	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	258.73	507.70	2,000.00	(1,492.30)	25.4
01-46-84000-000 CAPITAL OUTLAY - VEHICLES	37,354.82	37,354.82	40,000.00	(2,645.18)	93.4
01-46-92900-000 MISCELLANEOUS CHARGES	58.15	250.55	1,000.00	(749.45)	25.1
TOTAL CEMETERY	44,158.89	60,174.90	175,278.00	(115,103.10)	34.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	15,369.94	43,914.11	200,500.00	(156,585.89)	21.9
01-48-42300-000 SALARY EXPENSE-OVERTIME	1,165.50	1,387.50	5,000.00	(3,612.50)	27.8
01-48-45100-000 HEALTH INSURANCE	3,096.34	9,289.02	37,714.00	(28,424.98)	24.6
01-48-45200-000 LIFE INSURANCE	11.82	35.46	250.00	(214.54)	14.2
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	200.00	(200.00)	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	185.95	512.73	1,500.00	(987.27)	34.2
01-48-51300-000 MAINT.SERVICE (VEHICLE)	14.00	185.07	1,300.00	(1,114.93)	14.2
01-48-53200-000 ENGINEERING SERVICE	3,500.50	6,007.30	9,700.00	(3,692.70)	61.9
01-48-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,500.00	(1,500.00)	.0
01-48-55200-000 TELEPHONE	137.75	493.17	1,950.00	(1,456.83)	25.3
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	.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	1,091.52	6,400.00	(5,308.48)	17.1
01-48-61200-000 SUPPLIES (EQUIPMENT)	193.61	843.32	2,300.00	(1,456.68)	36.7
01-48-65100-000 OFFICE SUPPLIES	.00	152.88	500.00	(347.12)	30.6
01-48-65300-000 SMALL TOOLS	.00	.00	375.00	(375.00)	.0
01-48-65500-000 GASOLINE & OIL	210.52	302.44	1,450.00	(1,147.56)	20.9
01-48-67000-000 PRINT MATERIALS	.00	.00	50.00	(50.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	1,428.57	3,774.87	3,800.00	(25.13)	99.3
01-48-83000-000 EQUIPMENT	2,589.98	2,589.98	11,000.00	(8,410.02)	23.6
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	28,450.24	71,103.37	289,089.00	(217,985.63)	24.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	210,543.27	671,989.05	2,387,030.00	(1,715,040.95)	28.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 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)	28,325.07	73,035.90	312,976.00	(239,940.10)	23.3
01-44-45100-000 HEALTH INSURANCE	4,291.24	12,873.72	51,348.00	(38,474.28)	25.1
01-44-45200-000 LIFE INSURANCE	23.64	70.92	350.00	(279.08)	20.3
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	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	5,333.57	15,143.57	20,000.00	(4,856.43)	75.7
01-44-54920-000 OTHER PROF SVCS - REBRANDING	1,384.60	1,384.60	10,000.00	(8,615.40)	13.9
01-44-55200-000 TELEPHONE	194.05	584.76	3,000.00	(2,415.24)	19.5
01-44-55300-000 PUBLISHING	110.25	866.25	7,000.00	(6,133.75)	12.4
01-44-55400-000 PRINTING	185.67	495.37	2,200.00	(1,704.63)	22.5
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	.00	90.00	3,000.00	(2,910.00)	3.0
01-44-56600-000 CONFERENCE EXPENSES	375.00	425.00	1,500.00	(1,075.00)	28.3
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	.00	694.97	2,500.00	(1,805.03)	27.8
01-44-65200-000 OPERATING SUPPLIES	162.75	162.75	400.00	(237.25)	40.7
01-44-65500-000 AUTOMOTIVE FUEL/OIL	34.07	123.78	700.00	(576.22)	17.7
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	3,500.00	(3,500.00)	.0
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	243.31	243.31	.00	243.31	.0
01-44-91100-000 PUBLIC RELATIONS	.00	00	17,000.00	(17,000.00)	.0
TOTAL COMMUNITY DEVELOPMENT	40,663.22	106,973.66	455,849.00	(348,875.34)	23.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-45200-000 LIFE INSURANCE	5.91	11.82	.00	11.82	.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	714.29	714.29	1,000.00	(285.71)	71.4
01-61-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-61-55200-000 TELEPHONE	87.25	261.75	1,500.00	(1,238.25)	17.5
01-61-56100-000 DUES	.00	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	.00	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	54.92	54.92	1,000.00	(945.08)	5.5
01-61-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL ECONOMIC DEVELOPMENT	862.37	1,476.64	13,900.00	(12,423.36)	10.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING MARCH 31, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	41,525.59	108,450.30	469,749.00	(361,298.70)	23.1
TOTAL FUND EXPENDITURES	709,673.50	2,189,278.95	11,019,849.00	(8,830,570.05)	19.9
NET REVENUE OVER EXPENDITURES	18,836.77	(44,792.96)	299.00	(45,091.96)	(14980)

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 3 MONTHS ENDING MARCH 31 2021

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	0	3	30,015	30,012	0.01
Insurance	-	49	280,100	280,051	0.02
Illinois Municipal Retirement	-	5	233,158	233,151	0
Social Security	-	-	205,050	205,050	0
Ambulance	15,020	45,032	180,500	135,468	24.95
Economic Development	-	-	-	-	0
Motor Fuel Tax	131,376	190,994	729,600	538,606	26.18
Utility Tax	52,679	148,390	533,000	384,610	27.84
Travel and Tourism	9,408	36,069	170,500	134,431	21.16
Sales Tax	90,856	255,068	1,138,000	882,932	22.41
Lighthouse Pointe TIF	449	1,290	580,249	578,959	0.22
Foreign Fire Insurance	-	-	25,250	25,250	0
TIF	14	42	189,080	189,038	0.02
Overweight Truck	2,169	7,499	66,800	59,301	11.23
Capital Improvement	85,023	85,558	5,525,350	5,439,792	1.55
Stormwater Management	168	314	10,500	10,186	2.99
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	24,984	156,230	677,700	521,470	23.05
Technology Center	130,451	390,929	1,513,400	1,122,471	25.83
Airport	23,546	77,002	491,534	414,532	15.67
Railroad	404,700	500,417	2,013,062	1,512,645	24.86
Golf Course	38,214	65,071	356,800	291,729	18.24
Health Insurance	-	-	-	-	0
Administrative Services	117,324	351,841	1,434,990	1,083,149	24.52
Total Revenues	1,126,381	2,311,804	16,384,636	14,072,832	14.11

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 3 MONTHS ENDING MARCH 31 2021

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	1,375	2,144	30,000	27,856	7.15
Insurance	26,381	105,285	321,000	215,715	32.8
Illinois Municipal Retirement	16,353	54,538	221,000	166,462	24.68
Social Security	15,431	50,363	199,820	149,457	25.2
Ambulance	-	-	26,284	26,284	0
Economic Development	-	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	9,376	30,905	168,500	137,595	18.34
Sales Tax	16,667	50,000	2,400,000	2,350,000	2.08
Lighthouse Pointe TIF	-	513	623,487	622,975	0.08
Foreign Fire Insurance	-	-	19,000	19,000	0
TIF	738	1,640	127,400	125,760	1.29
Overweight Truck	1,000	3,000	115,500	112,500	2.6
Capital Improvement	11,918	688,400	6,326,275	5,637,875	10.88
Stormwater Management	-	231	59,900	59,669	0.39
Technology Park	-	-	-	-	0
Debt Service	20,972	62,915	-	(62,915)	0
Solid Waste	37,201	109,145	1,084,141	974,996	10.07
Technology Center	56,292	165,800	676,707	510,907	24.5
Airport	19,750	85,519	453,476	367,957	18.86
Railroad	39,943	103,930	2,269,059	2,165,129	4.58
Golf Course	11,930	29,727	146,908	117,181	20.24
Health Insurance	-	-	-	-	0
Administrative Services	114,170	379,139	1,511,191	1,132,052	25.09
Total Expenses	399,497	1,923,202	19,789,648	17,866,446	9.72
Revenue over Expenses	726,884	388,602	(3,405,012)	(3,793,614)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND March 31, 2021 and 2020

	March 31, 2021	March 31, 2020
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	34,719,063	32,683,670
Less: Accumulated Depreciation	(10,128,540)	(9,362,812)
Net Plant in Service	24,590,523	23,320,858
CURRENT ASSETS		
Cash & Investments	3,505,662	3,656,905
Customer Accounts Receivable	405,984	355,102
Other Accounts Receivable	107,521	87,969
Prepaid Expenses	19,008	13,593
Total Current Assets	4,038,175	4,113,569
RESTRICTED ASSETS	96,515	96,322
OTHER DEBITS		
Deferred Outflows of Resources	187,955	187,955
Total Other Debits	187,955	187,955
TOTAL ASSETS	28,913,168	27,718,704
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	21,134,248	20,865,712
Contribution in Aid of Construction (Net)	214,186	214,186
Total Equity	21,348,433	21,079,898
LIABILITIES		
Current Liabilities:		
Accounts Payable	103,784	340,918
Accrued Liabilities	303,341	285,753
Total Current Liabilities	407,125	626,671
Non-Current Liabilities:		
Other Non-Current Liabilities	7,157,610	6,012,135
Total Non-Current Liabilities	7,157,610	6,012,135
Total Liabilities	7,564,735	6,638,806
TOTAL LIABILITIES AND EQUITY	28,913,168	27,718,704

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 3 Months Ending March 31, 2021 and 2020

	2021	2020	Variance	%
OPERATING REVENUES				
Residential Sales	267,700	270,646	(2,946)	98.9
Commercial Sales	171,412	196,416	(25,004)	87.3
Industrial Sales	231,253	232,870	(1,617)	99.3
Other Operating Revenues	26,000	32,260	(6,260)	80.6
Total Operating Revenues	696,365	732,192	(35,827)	95.1
OPERATING EXPENSES				
Source of Supply - Operations	74,540	103,134	(28,593)	72.3
Source of Supply - Maintenance	2,291	1,752	539	130.8
Water Treatment - Operations	25,284	41,960	(16,676)	60.3
Distribution - Operations	165,849	135,405	30,444	122.5
Distribution - Maintenance	32,466	134,049	(101,583)	24.2
Customer Accounts	42,675	40,112	2,563	106.4
Administrative and General	79,454	74,055	5,399	107.3
Depreciation	161,577	161,577		100.0
Total Operating Expenses	584,137	692,044	(107,907)	84.4
Operating Income (Loss)	112,229	40,148	72,081	279.5
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	993	26	967	3,820.0
Investment Income	4,122	7,688	(3,567)	53.6
Interest Expense	(27,147)	(19,389)	(7,758)	(140.0)
Total Non-Operating Revenue (Expense)	(22,033)	(11,675)	(10,357)	(188.7)
Net Income Before Amortizations	90,196	28,473	61,723	316.8
Net Income	90,196	28,473	61,723	316.8
Operating Transfers In (Out)	(37,204)	(36,947)	(258)	(100.7)
Increase (Decrease) in Retained Earnings	52,992	(8,474)	61,466	625.4
RETAINED EARNINGS - Beginning of Period	21,082,381	20,874,186	208,195	101.0
RETAINED EARNINGS - END OF PERIOD	21,135,373	20,865,712	269,660	101.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
March 31, 2021 and 2020

	March 31, 2021	March 31, 2020
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	51,759,345	47,406,183
Less: Accumulated Depreciation	(26,675,766)	(25,572,886)
Net Plant in Service	25,083,579	21,833,297
CURRENT ASSETS		
Cash & Investments	4,320,682	3,757,949
Customer Accounts Receivable	589,534	596,537
Other Accounts Receivable	127,807	100,412
Prepaid Expenses	44,661	31,939
Total Current Assets	5,082,684	4,486,837
RESTRICTED FUNDS	461,752	416,414
NON-CURRENT ASSETS		
Deferred Outflows of Resources	501,142	501,142
Total Non-Current Assets	501,142	501,142
TOTAL ASSETS	31,129,157	27,237,690
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	17,615,892	17,641,960
Contribution in Aid of Construction (Net)	7,050,450	7,050,450
Total Equity	24,666,342	24,692,410
LIABILITIES		
Current Liabilities:		
Accounts Payable	629,964	757,432
Accrued Liabilities	751,658	750,272
Total Current Liabilities	1,381,622	1,507,704
Non-Current Liabilities:		
Bonds Payable	4,990,672	947,054
Other Non-Current Liabilities	90,522	90,522
Total Non-Current Liabilities	5,081,194	1,037,576
Total Liabilities	6,462,815	2,545,280
TOTAL LIABILITIES AND EQUITY	31,129,157	27,237,690

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 3 Months Ending March 31, 2021 and 2020

	2021	2020	Variance	%
OPERATING REVENUES				
Residential Sales	286,792	286,724	68	100.0
Commercial Sales	232,795	275,517	(42,722)	84.5
Industrial Sales	310,085	258,508	51,577	120.0
Other Operating Revenues	18,721	9,386	9,335	199.5
Total Operating Revenues	848,393	830,135	18,257	102.2
OPERATING EXPENSES				
Collection - Operations	89,310	43,187	46,123	206.8
Collection - Maintenance	10,622	5,543	5,079	191.6
Pumping - Maintenance	14,489	13,501	988	107.3
Treatment and Disposal - Operations	295,555	327,505	(31,950)	90.2
Treatment and Disposal - Maintenance	16,412	10,889	5,524	150.7
Customer Accounts	48,035	44,636	3,399	107.6
Administrative and General	98,792	87,953	10,839	112.3
Depreciation	266,885	266,885		100.0
Total Operating Expenses	840,100	800,098	40,002	105.0
Operating Income (Loss)	8,292	30,037	(21,745)	27.6
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	5,398	8,185	(2,786)	66.0
Non Utility Income	993	7,568	(6,575)	13.1
Merchandising, Jobbing & Contract Income	8,909	1,034	7,875	861.7
Interest Expense	(8,905)	(1,612)	(7,292)	(552.2)
Total Non-Operating Revenue (Expense)	6,395	15,174	(8,778)	42.2
Net Income Before Amortizations	14,688	45,211	(30,523)	32.5
Net Income	14,688	45,211	(30,523)	32.5
Operating Transfers In (Out)	(51,904)	(48,314)	(3,590)	(107.4)
Increase (Decrease) in Retained Earnings	(37,216)	(3,103)	(34,113)	(1,199.2)
RETAINED EARNINGS - Beginning of Period	17,653,108	17,651,763	1,346	100.0
RETAINED EARNINGS - END OF PERIOD	17,615,892	17,648,659	(32,767)	99.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND March 31, 2021 and 2020

	March 31, 2021	March 31, 2020
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	81,244,727	94,130,940
Less: Accumulated Depreciation	(47,004,196)	(52,666,446)
Net Plant in Service	34,240,530	41,464,494
CURRENT ASSETS		
Cash & Investments	20,753,036	9,172,490
Customer Accounts Receivable	5,162,192	5,391,663
Inventory	1,068,607	1,148,615
Prepaid Expenses	159,810	125,608
Total Current Assets	27,143,645	15,838,376
RESTRICTED ASSETS	312,249	9,237,566
NON-CURRENT ASSETS		
Unamortized Loss	959,115	1,099,431
Deferred Outflows of Resources	1,481,376	1,481,376
Other Deferred Debits	160,300	163,999
Interdepartmental Loan Receivable	409,044	409,044
Total Non-Current Assets	3,009,835	3,153,851
TOTAL ASSETS	64,706,260	69,694,286
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	61,708,272	50,935,698
Total Equity	61,708,272	50,935,698
LIABILITIES		
Current Liabilities:		
Accounts Payable	271,775	2,051,221
Accrued Liabilities	2,215,614	2,206,380
Total Current Liabilities	2,487,389	4,257,601
Non-Current Liabilities:		
Bonds Payable		13,990,389
Other Non-Current Liabilities	510,598	510,598
Total Non-Current Liabilities	510,598	14,500,987
Total Liabilities	2,997,987	18,758,588
TOTAL LIABILITIES AND EQUITY	64,706,260	69,694,286

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 3 Months Ending March 31, 2021 and 2020

	2021	2020	Variance	%
OPERATING REVENUES				
Residential	1,518,668	1,427,028	91,640	106.4
Small General Service	1,251,748	1,374,462	(122,714)	91.1
Large General Service	6,037,632	6,023,807	13,826	100.2
Public Street Lighting	683	36,449	(35,766)	1.9
Interdepartmental	102,566	143,975	(41,409)	71.2
Forfeited Discounts		52,960	(52,960)	.0
Other Operating Revenues	60,921	664,923	(604,003)	9.2
Total Operating Revenues	8,972,218	9,723,603	(751,385)	92.3
OPERATING EXPENSES				
Purchased Power	4,237,147	5,536,350	(1,299,204)	76.5
Generation - Operation	155,620	60,541	95,079	257.1
Generation - Maintenance	194,011	198,718	(4,707)	97.6
Transmission - Operation		342,724	(342,724)	.0
Transmission - Maintenance		2,640	(2,640)	.0
Distribution - Operation	314,395	376,656	(62,261)	83.5
Distribution - Maintenance	108,621	249,398	(140,777)	43.6
Depreciation	634,847	745,782	(110,935)	85.1
Taxes Other Than Income Taxes	31,888	34,701	(2,813)	91.9
Customer Accounts	109,489	130,001	(20,512)	84.2
Administrative & General	525,892	653,743	(127,851)	80.4
Total Operating Expenses	6,311,909	8,331,254	(2,019,345)	75.8
Operating Income (Loss)	2,660,308	1,392,349	1,267,960	191.1
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	25,811	47,087	(21,276)	54.8
Merchandising, Jobbing & Contract Expense	(47,259)	(28,861)	(18,399)	(163.8)
Amortization Expense		12,697	(12,697)	.0
Interest Expense	(7)	(139,655)	139,648	.0
Non-Operating Revenue (Expense)	17,722	12,000	5,722	147.7
Total Non-Operating Revenue (Expense)	(3,734)	(96,732)	92,999	(3.9)
Increase (Decrease) in Retained Earnings Before Operating Transfers	2,656,575	1,295,617	1,360,958	205.0
Operating Transfers In (Out)	(524,022)	(490,747)	(33,275)	(106.8)
Increase (Decrease) in Retained Earnings	2,132,553	804,870	1,327,683	265.0
RETAINED EARNINGS - Beginning of Period	59,575,720	50,133,033	9,442,687	118.8
RETAINED EARNINGS - END OF PERIOD	61,708,272	50,937,902	10,770,370	121.1

