

CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING APRIL 30 2021

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	-	2,133,376	2,133,376	0
Licenses and Permits	59,637	163,769	522,000	358,231	31.37
Intergovernmental Revenue	426,030	1,436,164	4,372,790	2,936,626	32.84
Fines, Forfeitures & Penalties	14,816	55,800	75,000	19,200	74.4
Public Charges for Services	80,944	362,008	932,411	570,403	38.82
Other Fees	6,150	11,000	33,500	22,500	32.84
Miscellaneous Revenues	9,130	26,883	177,000	150,117	15.19
Other Financing Sources	231,173	924,690	2,774,071	1,849,381	33.33
Total Revenues	827,879	2,980,315	11,020,148	8,039,833	27.04
OPERATING EXPENSES					
Mayor and City Council	2,540	8,288	32,800	24,512	25.27
City Manager	(140)	63,123	25,150	(37,973)	250.99
City Attorney	12,216	30,754	105,000	74,247	29.29
City Clerk	3,887	20,415	82,398	61,983	24.78
Police Department	218,211	859,117	3,938,362	3,079,245	21.81
Fire Department	162,653	585,672	2,904,059	2,318,387	20.17
Community Development	33,613	140,668	455,849	315,181	30.86
Engineering	23,918	95,026	289,089	194,063	32.87
Street Division	113,699	655,946	1,922,663	1,266,717	34.12
Cemetery Division	7,677	67,852	175,278	107,426	38.71
Municipal Building	79,236	322,182	1,075,301	753,119	29.96
Economic Development	246	1,723	13,900	12,177	12.39
Total Expenses	657,755	2,850,765	11,019,849	8,169,084	25.87
Revenue over Expenses	170,124	129,550	299	(129,251)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 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
TOTAL TAXES	.00	.00	2,133,376.00	(2,133,376.00)	.0
<u>LICENSES & PERMITS</u>					
01-11-32100	1,025.00	1,025.00	.00	1,025.00	.0
01-11-32500	31,711.45	62,195.21	120,000.00	(57,804.79)	51.8
01-11-32510	23,465.77	93,479.00	290,000.00	(196,521.00)	32.2
01-11-32600	10.00	10.00	2,000.00	(1,990.00)	.5
01-11-33100	3,174.63	6,809.70	110,000.00	(103,190.30)	6.2
01-11-33200	250.00	250.00	.00	250.00	.0
TOTAL LICENSES & PERMITS	59,636.85	163,768.91	522,000.00	(358,231.09)	31.4
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	117,936.48	400,734.05	884,000.00	(483,265.95)	45.3
01-11-34200	71,685.95	129,491.18	240,000.00	(110,508.82)	54.0
01-11-34300	19,227.14	41,375.08	165,000.00	(123,624.92)	25.1
01-11-34400	180,742.12	719,925.44	2,400,000.00	(1,680,074.56)	30.0
01-11-34450	27,924.09	163,116.56	378,173.00	(215,056.44)	43.1
01-11-34460	1,084.85	3,835.77	8,617.00	(4,781.23)	44.5
01-11-34755	7,429.00	(22,314.00)	130,000.00	(152,314.00)	(17.2)
01-11-34840	.00	.00	167,000.00	(167,000.00)	.0
TOTAL INTERGOVERNMENTAL REVENUES	426,029.63	1,436,164.08	4,372,790.00	(2,936,625.92)	32.8
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	14,815.95	55,800.27	75,000.00	(19,199.73)	74.4
TOTAL FINES, FORFEITURES & PENALTIES	14,815.95	55,800.27	75,000.00	(19,199.73)	74.4
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	46,435.10	185,494.76	475,000.00	(289,505.24)	39.1
01-11-36700	7,434.50	27,610.50	40,000.00	(12,389.50)	69.0
01-11-36800	7,876.74	31,506.96	96,411.00	(64,904.04)	32.7
01-11-36900	9,622.23	85,620.80	206,000.00	(120,379.20)	41.6
01-11-39960	9,575.00	31,775.00	115,000.00	(83,225.00)	27.6

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC CHARGES FOR SERVICES	80,943.57	362,008.02	932,411.00	(570,402.98)	38.8
<u>OTHER FEES</u>					
01-11-37600 GRAVE OPENING FEES	5,400.00	9,850.00	25,000.00	(15,150.00)	39.4
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	5,000.00	(5,000.00)	.0
01-11-37910 BUILDING AND ZONING FEES	750.00	1,150.00	3,500.00	(2,350.00)	32.9
TOTAL OTHER FEES	6,150.00	11,000.00	33,500.00	(22,500.00)	32.8
<u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	1,153.01	5,718.95	60,000.00	(54,281.05)	9.5
01-11-38700 LOT SALES	1,950.00	3,250.00	15,000.00	(11,750.00)	21.7
01-11-38800 CEMETERY RECEIPTS	500.00	500.00	2,000.00	(1,500.00)	25.0
01-11-38900 MISCELLANEOUS	5,527.19	17,414.19	100,000.00	(82,585.81)	17.4
TOTAL MISCELLANEOUS REVENUE	9,130.20	26,883.14	177,000.00	(150,116.86)	15.2
<u>OTHER FINANCING SOURCES</u>					
01-11-39910 TRANSFER FROM ELECTRIC	174,674.00	698,696.00	2,096,088.00	(1,397,392.00)	33.3
01-11-39920 TRANSFER FROM WATER	12,401.42	49,605.68	148,817.00	(99,211.32)	33.3
01-11-39930 TRANSF FROM WATER RECLAMATION	17,301.33	69,205.32	207,616.00	(138,410.68)	33.3
01-11-39945 RAILROAD FUND TRANSFER	6,138.42	24,553.68	73,661.00	(49,107.32)	33.3
01-11-39946 SALES TAX FUND TRANSFER	16,666.67	66,666.68	200,000.00	(133,333.32)	33.3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	4,000.00	12,000.00	(8,000.00)	33.3
01-11-39950 SOLID WASTE TRANSFER	2,990.75	11,963.00	35,889.00	(23,926.00)	33.3
TOTAL OTHER FINANCING SOURCES	231,172.59	924,690.36	2,774,071.00	(1,849,380.64)	33.3
TOTAL FUND REVENUE	827,878.79	2,980,314.78	11,020,148.00	(8,039,833.22)	27.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.40	7,492.11	25,250.00	(17,757.89)	29.7
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	198.00	1,000.00	(802.00)	19.8
01-12-91100-000 COMMUNITY RELATIONS	597.59	597.59	1,500.00	(902.41)	39.8
TOTAL MAYOR/CITY COUNCIL	2,539.99	8,287.70	32,800.00	(24,512.30)	25.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-42100-000 SALARIES (FULL-TIME)	3,281.60	12,657.61	42,248.00	(29,590.39)	30.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	1,913.81	8,000.00	(6,086.19)	23.9
01-13-55100-000 POSTAGE	503.50	1,751.68	6,000.00	(4,248.32)	29.2
01-13-55200-000 TELEPHONE	47.26	189.01	750.00	(560.99)	25.2
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	55.00	55.00	500.00	(445.00)	11.0
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	3,796.00	14,000.00	(10,204.00)	27.1
TOTAL CITY CLERK	3,887.36	20,414.80	82,398.00	(61,983.20)	24.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-51100-000 MAINTENANCE (BUILDING)	2,985.60	10,979.06	35,000.00	(24,020.94)	31.4
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	4,000.00	(4,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	165.30	495.90	3,000.00	(2,504.10)	16.5
01-17-53600-000 JANITORIAL SERVICES	2,300.00	9,775.00	30,000.00	(20,225.00)	32.6
01-17-53700-000 NETWORK ADMINISTRATION	11,762.00	47,048.00	141,144.00	(94,096.00)	33.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	472.95	5,680.59	36,700.00	(31,019.41)	15.5
01-17-57100-000 UTILITIES	.00	358.74	10,000.00	(9,641.26)	3.6
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.78	163.12	500.00	(336.88)	32.6
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)	8.24	396.19	500.00	(103.81)	79.2
01-17-65100-000 OFFICE SUPPLIES	402.94	3,249.16	6,000.00	(2,750.84)	54.2
01-17-65400-000 GENERAL SUPPLIES	29.75	1,492.86	4,000.00	(2,507.14)	37.3
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	3,280.81	18,084.75	.00	18,084.75	.0
01-17-99910-000 TRANSFER AMBULANCE FUND	15,000.00	60,000.00	180,000.00	(120,000.00)	33.3
01-17-99930-000 TRANSFER FIRE PENSION	5,616.35	19,030.02	82,500.00	(63,469.98)	23.1
01-17-99931-000 TRANSFER POLICE PENSION	5,616.35	19,030.02	82,500.00	(63,469.98)	23.1
01-17-99964-000 TRANSFER ADMIN SERVICE	31,554.75	126,219.00	378,657.00	(252,438.00)	33.3
TOTAL MUNICIPAL BUILDING	79,235.82	322,182.11	1,075,301.00	(753,118.89)	30.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	12,216.00	30,753.50	105,000.00	(74,246.50)	29.3
TOTAL CITY ATTORNEY	12,216.00	30,753.50	105,000.00	(74,246.50)	29.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-45200-000 LIFE INSURANCE	5.91	23.64	.00	23.64	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	750.00	(750.00)	.0
01-19-55200-000 TELEPHONE	4.78	95.74	600.00	(504.26)	16.0
01-19-56000-000 PROFESSIONAL DEVELOPMENT	.00	.00	500.00	(500.00)	.0
01-19-56100-000 DUES	285.00	550.50	12,000.00	(11,449.50)	4.6
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	40.00	974.00	4,000.00	(3,026.00)	24.4
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	(475.96)	60,874.28	4,000.00	56,874.28	1521.9
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00	(200.00)	.0
TOTAL CITY MANAGER	(140.27)	63,123.13	25,150.00	37,973.13	251.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	97,738.90	444,761.24	1,320,649.00	(875,887.76)	33.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	153,657.09	605,805.08	2,098,297.00	(1,492,491.92)	28.9
01-21-42200-000 SALARIES - PART-TIME	2,385.26	12,471.04	41,200.00	(28,728.96)	30.3
01-21-42300-000 SALARIES - OVERTIME	10,114.58	32,783.51	140,000.00	(107,216.49)	23.4
01-21-42800-000 OIC - ON-CALL FTO	2,818.40	9,232.22	30,000.00	(20,767.78)	30.8
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	128,553.12	393,582.00	(265,028.88)	32.7
01-21-45200-000 LIFE INSURANCE	147.75	596.91	2,000.00	(1,403.09)	29.9
01-21-47100-000 UNIFORM ALLOWANCE	163.49	324.95	20,000.00	(19,675.05)	1.6
01-21-51200-000 MAINTENANCE - EQUIPMENT	3,653.30	11,529.34	35,000.00	(23,470.66)	32.9
01-21-51300-000 MAINTENANCE - VEHICLE	1,610.33	(1,337.11)	35,000.00	(36,337.11)	(3.8)
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	2,007.49	7,925.34	24,000.00	(16,074.66)	33.0
01-21-55300-000 PUBLISHING	.00	45.00	500.00	(455.00)	9.0
01-21-55400-000 PRINTING	.00	683.90	5,000.00	(4,316.10)	13.7
01-21-56100-000 DUES	4,813.66	12,637.84	16,000.00	(3,362.16)	79.0
01-21-56200-000 TRAVEL EXPENSES	.00	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	.00	357.68	1,200.00	(842.32)	29.8
01-21-57800-000 ANIMAL CONTROL	84.00	326.88	4,500.00	(4,173.12)	7.3
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	578.01	2,129.85	8,000.00	(5,870.15)	26.6
01-21-65200-000 OPERATING SUPPLIES	121.98	1,736.09	18,000.00	(16,263.91)	9.6
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,889.65	15,779.03	36,000.00	(20,220.97)	43.8
01-21-65800-000 PRISONER SUPPLIES	.00	982.00	6,000.00	(5,018.00)	16.4
01-21-66200-000 K9 SUPPLIES	.00	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	.00	600.00	2,500.00	(1,900.00)	24.0
01-21-91710-000 DRUG INVESTIGATIONS	.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	.00	1,091.99	2,000.00	(908.01)	54.6
TOTAL POLICE DEPARTMENT	218,210.88	859,117.02	3,938,362.00	(3,079,244.98)	21.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	90,539.24	342,835.12	1,249,086.00	(906,250.88)	27.5
01-22-42200-000 SALARIES - PART-TIME	8,794.00	23,408.61	85,763.00	(62,354.39)	27.3
01-22-42300-000 SALARY EXPENSE - OVERTIME	24,234.60	89,263.84	279,841.00	(190,577.16)	31.9
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	65,205.12	197,860.00	(132,654.88)	33.0
01-22-45200-000 LIFE INSURANCE	76.83	307.32	1,000.00	(692.68)	30.7
01-22-47100-000 UNIFORM ALLOWANCE	450.34	524.70	12,000.00	(11,475.30)	4.4
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.78	585.62	8,000.00	(7,414.38)	7.3
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	.00	2,100.85	12,000.00	(9,899.15)	17.5
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	13,022.78	18,753.24	20,000.00	(1,246.76)	93.8
01-22-53400-000 MEDICAL SERVICES	311.00	622.00	7,800.00	(7,178.00)	8.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	5,106.10	18,408.27	48,000.00	(29,591.73)	38.4
01-22-55100-000 POSTAGE	.00	25.37	500.00	(474.63)	5.1
01-22-55200-000 TELEPHONE	388.33	1,742.38	5,700.00	(3,957.62)	30.6
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	.00	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	.00	357.68	17,000.00	(16,642.32)	2.1
01-22-59400-000 LEASE OR RENTALS	97.84	97.84	12,000.00	(11,902.16)	.8
01-22-61000-000 MAINTENANCE SUPPLIES	.00	613.05	.00	613.05	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	152.17	519.75	4,000.00	(3,480.25)	13.0
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	421.97	2,464.86	6,000.00	(3,535.14)	41.1
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	69.50	628.05	9,000.00	(8,371.95)	7.0
01-22-65100-000 OFFICE SUPPLIES	22.90	153.41	2,500.00	(2,346.59)	6.1
01-22-65200-000 OPERATING SUPPLIES	1,289.75	9,182.04	22,000.00	(12,817.96)	41.7
01-22-65400-000 JANITORIAL SUPPLIES	86.79	563.31	3,000.00	(2,436.69)	18.8
01-22-65500-000 AUTOMOTIVE FUEL/OIL	932.08	3,516.80	12,000.00	(8,483.20)	29.3
01-22-68400-000 MICROCOMPUTER SOFTWARE	314.23	900.76	5,800.00	(4,899.24)	15.5
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	162,652.51	585,672.49	2,904,059.00	(2,318,386.51)	20.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	380,863.39	1,444,789.51	6,842,421.00	(5,397,631.49)	21.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	67,601.26	256,566.34	888,795.00	(632,228.66)	28.9
01-41-42200-000 SALARIES (PART-TIME)	.00	.00	20,000.00	(20,000.00)	0
01-41-42300-000 SALARY EXPENSE-OVERTIME	1,199.56	47,604.54	65,000.00	(17,395.46)	73.2
01-41-42600-000 SALARIES-PAGER PAY	1,494.53	7,695.99	20,000.00	(12,304.01)	38.5
01-41-45100-000 HEALTH INSURANCE	16,108.62	64,434.47	176,991.00	(112,556.53)	36.4
01-41-45200-000 LIFE INSURANCE	59.10	236.40	850.00	(613.60)	27.8
01-41-47300-000 CLOTHING ACQUISITION	.00	193.59	6,000.00	(5,806.41)	3.2
01-41-51100-000 MAINTENANCE (BUILDING)	640.00	1,194.60	3,000.00	(1,805.40)	39.8
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	4,953.45	20,000.00	(15,046.55)	24.8
01-41-51300-000 MAINT.SERVICE-VEHICLE	7,223.81	29,916.12	35,000.00	(5,083.88)	85.5
01-41-51400-000 MAINTENANCE STREET	1,523.00	2,669.00	30,000.00	(27,331.00)	8.9
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	1,109.00	10,000.00	(8,891.00)	11.1
01-41-52900-000 MAINTENANCE OTHER	.00	13,381.56	25,000.00	(11,618.44)	53.5
01-41-53600-000 JANITORIAL SERVICES	145.02	648.74	2,500.00	(1,851.26)	26.0
01-41-54900-000 OTHER PROFESSIONAL SERVICES	1,125.00	10,200.44	25,000.00	(14,799.56)	40.8
01-41-55100-000 POSTAGE	.00	.00	25.00	(25.00)	0
01-41-55200-000 TELEPHONE	75.02	406.23	3,000.00	(2,593.77)	13.5
01-41-55300-000 PUBLISHING	.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	45.00	497.00	5,000.00	(4,503.00)	9.9
01-41-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	0
01-41-57100-000 UTILITIES	65.33	346.83	13,000.00	(12,653.17)	2.7
01-41-57200-000 STREET LIGHTING	115.07	220.67	.00	220.67	0
01-41-59400-000 LEASE OR RENTALS	1,346.33	5,406.32	42,500.00	(37,093.68)	12.7
01-41-61100-000 MAINTENANCE BUILDING	.00	703.09	3,500.00	(2,796.91)	20.1
01-41-61200-000 MAINTENANCE (EQUIPMENT)	921.39	5,235.47	16,000.00	(10,764.53)	32.7
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	1,207.03	13,852.44	25,000.00	(11,147.56)	55.4
01-41-61400-000 SUPPLIES STREETS	7,684.07	12,875.51	60,000.00	(47,124.49)	21.5
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	1,655.28	1,949.51	10,000.00	(8,050.49)	19.5
01-41-62900-000 SUPPLIES OTHER	.00	2,619.20	15,000.00	(12,380.80)	17.5
01-41-65100-000 OFFICE SUPPLIES	658.60	(29.51)	2,000.00	(2,029.51)	(1.5)
01-41-65200-000 OPERATING SUPPLIES	105.39	2,470.45	8,000.00	(5,529.55)	30.9
01-41-65300-000 SMALL TOOLS	566.40	1,037.89	3,500.00	(2,462.11)	29.7
01-41-65400-000 JANITORIAL SUPPLIES	.00	249.41	1,000.00	(750.59)	24.9
01-41-65500-000 GASOLINE/OIL	2,133.73	20,344.72	45,000.00	(24,655.28)	45.2
01-41-66100-000 SAFETY SUPPLIES	.00	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	.00	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	.00	74.99	200.00	(125.01)	37.5
TOTAL STREET DIVISION	113,698.54	655,945.66	1,922,663.00	(1,266,717.34)	34.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,431.61	17,288.56	57,611.00	(40,322.44)	30.0
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	4,228.81	5,700.00	(1,471.19)	74.2
01-46-42600-000 PAGER	.00	609.96	1,850.00	(1,240.04)	33.0
01-46-45100-000 HEALTH INSURANCE	1,161.13	4,644.51	14,142.00	(9,497.49)	32.8
01-46-45200-000 LIFE INSURANCE	5.91	23.64	75.00	(51.36)	31.5
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	1,475.00	1,625.00	42,000.00	(40,375.00)	3.9
01-46-55200-000 TELEPHONE	152.35	609.50	1,600.00	(990.50)	38.1
01-46-57100-000 UTILITIES	13.98	40.26	2,750.00	(2,709.74)	1.5
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	750.00	(750.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	133.71	133.71	500.00	(366.29)	26.7
01-46-61300-000 SUPPLIES (VEHICLE)	.00	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
01-46-62900-000 SUPPLIES OTHER	43.28	43.28	.00	43.28	.0
01-46-65200-000 OPERATING SUPPLIES	.00	.00	750.00	(750.00)	.0
01-46-65300-000 SMALL TOOLS	19.79	19.79	500.00	(480.21)	4.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	.00	200.00	(200.00)	.0
01-46-65500-000 GASOLINE/OIL	89.25	596.95	2,000.00	(1,403.05)	29.9
01-46-84000-000 CAPITAL OUTLAY - VEHICLES	.00	37,354.82	40,000.00	(2,645.18)	93.4
01-46-92900-000 MISCELLANEOUS CHARGES	150.66	401.21	1,000.00	(598.79)	40.1
TOTAL CEMETERY	7,676.67	67,851.57	175,278.00	(107,426.43)	38.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	17,332.94	61,247.05	200,500.00	(139,252.95)	30.6
01-48-42300-000 SALARY EXPENSE-OVERTIME	.00	1,387.50	5,000.00	(3,612.50)	27.8
01-48-45100-000 HEALTH INSURANCE	3,096.34	12,385.36	37,714.00	(25,328.64)	32.8
01-48-45200-000 LIFE INSURANCE	11.82	47.28	250.00	(202.72)	18.9
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	200.00	(200.00)	0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	156.94	669.67	1,500.00	(830.33)	44.6
01-48-51300-000 MAINT.SERVICE (VEHICLE)	14.00	199.07	1,300.00	(1,100.93)	15.3
01-48-53200-000 ENGINEERING SERVICE	285.00	6,292.30	9,700.00	(3,407.70)	64.9
01-48-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,500.00	(1,500.00)	.0
01-48-55200-000 TELEPHONE	218.95	712.12	1,950.00	(1,237.88)	36.5
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	1,637.28	6,400.00	(4,762.72)	25.6
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	843.32	2,300.00	(1,456.68)	36.7
01-48-65100-000 OFFICE SUPPLIES	.00	157.13	500.00	(342.87)	31.4
01-48-65300-000 SMALL TOOLS	.00	.00	375.00	(375.00)	0
01-48-65500-000 GASOLINE & OIL	56.62	359.06	1,450.00	(1,090.94)	24.8
01-48-67000-000 PRINT MATERIALS	.00	.00	50.00	(50.00)	0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	3,774.87	3,800.00	(25.13)	99.3
01-48-83000-000 EQUIPMENT	2,199.99	4,789.97	11,000.00	(6,210.03)	43.6
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	 23,918.36	 95,025.98	 289,089.00	 (194,063.02)	 32.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS	145,293.57	818,823.21	2,387,030.00	(1,568,206.79)	34.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 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)	26,575.08	99,610.98	312,976.00	(213,365.02)	31.8
01-44-45100-000 HEALTH INSURANCE	4,291.24	17,164.96	51,348.00	(34,183.04)	33.4
01-44-45200-000 LIFE INSURANCE	23.64	94.56	350.00	(255.44)	27.0
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	418.85	15,562.42	20,000.00	(4,437.58)	77.8
01-44-54920-000 OTHER PROF SVCS - REBRANDING	776.32	2,160.92	10,000.00	(7,839.08)	21.6
01-44-55200-000 TELEPHONE	194.06	778.82	3,000.00	(2,221.18)	26.0
01-44-55300-000 PUBLISHING	309.75	1,176.00	7,000.00	(5,824.00)	16.8
01-44-55400-000 PRINTING	174.98	670.35	2,200.00	(1,529.65)	30.5
01-44-56100-000 DUES	105.00	699.00	1,800.00	(1,101.00)	38.8
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	.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	125.95	902.71	2,500.00	(1,597.29)	36.1
01-44-65200-000 OPERATING SUPPLIES	.00	162.75	400.00	(237.25)	40.7
01-44-65500-000 AUTOMOTIVE FUEL/OIL	121.52	245.30	700.00	(454.70)	35.0
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	3,500.00	(3,500.00)	.0
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	496.47	739.78	.00	739.78	.0
01-44-91100-000 PUBLIC RELATIONS	.00	.00	17,000.00	(17,000.00)	0
TOTAL COMMUNITY DEVELOPMENT	33,612.86	140,668.31	455,849.00	(315,180.69)	30.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-45200-000 LIFE INSURANCE	5.91	17.73	.00	17.73	.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	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	87.26	349.01	1,500.00	(1,150.99)	23.3
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	119.88	119.88	300.00	(180.12)	40.0
01-61-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-61-91100-000 COMMUNITY RELATIONS	(217.18)	(162.26)	1,000.00	(1,162.26)	(16.2)
01-61-92900-000 MISCELLANEOUS CHARGES	250.00	250.00	500.00	(250.00)	50.0
TOTAL ECONOMIC DEVELOPMENT	245.87	1,722.51	13,900.00	(12,177.49)	12.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	33,858.73	142,390.82	469,749.00	(327,358.18)	30.3
TOTAL FUND EXPENDITURES	657,754.59	2,850,764.78	11,019,849.00	(8,169,084.22)	25.9
NET REVENUE OVER EXPENDITURES	170,124.20	129,550.00	299.00	129,251.00	43327.

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING APRIL 30 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	233,156	233,151	0
Social Security	-	-	205,050	205,050	0
Ambulance	15,025	60,057	180,500	120,443	33.27
Economic Development	-	-	-	-	0
Motor Fuel Tax	27,143	218,137	729,600	511,463	29.9
Utility Tax	51,840	200,229	533,000	332,771	37.57
Travel and Tourism	19,669	55,739	170,500	114,761	32.69
Sales Tax	88,570	343,639	1,138,000	794,361	30.2
Lighthouse Pointe TIF	413	1,703	580,249	578,546	0.29
Foreign Fire Insurance	-	-	25,250	25,250	0
TIF	14	56	189,080	189,024	0.03
Overweight Truck	3,319	10,818	66,800	55,982	16.19
Capital Improvement	19	85,578	5,525,350	5,439,772	1.55
Stormwater Management	435	749	10,500	9,751	7.13
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	115,260	271,490	677,700	406,210	40.06
Technology Center	129,753	520,682	1,513,400	992,718	34.4
Airport	36,091	113,094	491,534	378,440	23.01
Railroad	150,807	651,224	2,013,062	1,361,838	32.35
Golf Course	38,943	104,014	356,800	252,786	29.15
Health Insurance	-	-	-	-	0
Administrative Services	117,276	469,117	1,434,990	965,873	32.69
Total Revenues	794,577	3,106,381	16,384,636	13,278,255	18.96

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING APRIL 30 2021

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	2,144	30,000	27,856	7.15
Insurance	13,311	118,596	321,000	202,404	36.95
Illinois Municipal Retirement	16,307	70,845	221,000	150,155	32.06
Social Security	15,752	66,115	199,820	133,705	33.09
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	16,772	49,534	168,500	118,966	29.4
Sales Tax	16,667	66,667	2,400,000	2,333,333	2.78
Lighthouse Pointe TIF	35,002	35,515	623,487	587,973	5.7
Foreign Fire Insurance	-	-	19,000	19,000	0
TIF	656	2,296	127,400	125,104	1.8
Overweight Truck	1,000	4,000	115,500	111,500	3.46
Capital Improvement	222,322	935,102	6,326,275	5,391,173	14.78
Stormwater Management	-	231	59,900	59,669	0.39
Technology Park	-	-	-	-	0
Debt Service	20,972	83,887	-	(83,887)	0
Solid Waste	28,060	141,828	1,084,141	942,313	13.08
Technology Center	52,137	217,938	676,707	458,769	32.21
Airport	17,245	102,765	453,476	350,711	22.66
Railroad	37,825	172,505	2,269,059	2,096,554	7.6
Golf Course	18,983	48,710	146,908	98,198	33.16
Health Insurance	-	-	-	-	0
Administrative Services	90,105	472,298	1,511,191	1,038,893	31.25
Total Expenses	603,116	2,590,982	19,789,648	17,198,666	13.09
Revenue over Expenses	191,462	515,399	(3,405,012)	(3,920,411)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND

April 30, 2021 and 2020

	April 30, 2021	April 30, 2020
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	34,731,779	33,647,530
Less: Accumulated Depreciation	(10,182,399)	(9,416,671)
Net Plant in Service	24,549,380	24,230,859
CURRENT ASSETS		
Cash & Investments	3,540,810	3,625,490
Customer Accounts Receivable	404,999	357,915
Other Accounts Receivable	107,521	87,969
Prepaid Expenses	16,896	12,083
Total Current Assets	4,070,225	4,083,457
RESTRICTED ASSETS	96,528	96,338
OTHER DEBITS		
Deferred Outflows of Resources	550,173	187,955
Total Other Debits	550,173	187,955
TOTAL ASSETS	29,266,306	28,598,609
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	21,114,555	20,892,291
Contribution in Aid of Construction (Net)	283,302	214,186
Total Equity	21,397,856	21,106,477
LIABILITIES		
Current Liabilities:		
Accounts Payable	153,641	1,124,078
Accrued Liabilities	119,246	285,753
Total Current Liabilities	272,887	1,409,831
Non-Current Liabilities:		
Other Non-Current Liabilities	7,595,563	6,082,301
Total Non-Current Liabilities	7,595,563	6,082,301
Total Liabilities	7,868,450	7,492,132
TOTAL LIABILITIES AND EQUITY	29,266,306	28,598,609

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS -- WATER FUND For the 4 Months Ending April 30, 2021 and 2020

	2021	2020	Variance	%
OPERATING REVENUES				
Residential Sales	365,786	367,910	(2,125)	99.4
Commercial Sales	244,742	270,199	(25,457)	90.6
Industrial Sales	313,667	285,450	28,217	109.9
Other Operating Revenues	34,588	40,453	(5,866)	85.5
Total Operating Revenues	958,783	964,013	(5,230)	99.5
OPERATING EXPENSES				
Source of Supply - Operations	102,927	127,856	(24,929)	80.5
Source of Supply - Maintenance	2,464	1,759	705	140.1
Water Treatment - Operations	44,939	53,289	(8,350)	84.3
Distribution - Operations	244,496	196,217	48,279	124.6
Distribution - Maintenance	43,759	139,743	(95,985)	31.3
Customer Accounts	56,900	53,483	3,417	106.4
Administrative and General	109,555	92,094	17,461	119.0
Depreciation	215,437	215,437		100.0
Total Operating Expenses	820,477	879,877	(59,400)	93.3
Operating Income (Loss)	138,306	84,136	54,170	164.4
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	993	26	967	3,820.0
Investment Income	5,624	9,510	(3,886)	59.1
Interest Expense	(36,193)	(25,852)	(10,340)	(140.0)
Total Non-Operating Revenue (Expense)	(29,576)	(16,316)	(13,259)	(181.3)
Net Income Before Amortizations	108,730	67,819	40,911	160.3
Net Income	108,730	67,819	40,911	160.3
Operating Transfers In (Out)	(49,606)	(49,262)	(343)	(100.7)
Increase (Decrease) in Retained Earnings	59,124	18,557	40,567	318.6
RETAINED EARNINGS - Beginning of Period	21,056,931	20,874,186	182,744	100.9
RETAINED EARNINGS - END OF PERIOD	21,116,055	20,892,743	223,312	101.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

April 30, 2021 and 2020

	April 30, 2021	April 30, 2020
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	52,219,532	47,439,366
Less: Accumulated Depreciation	(26,764,727)	(25,661,848)
Net Plant in Service	25,454,804	21,777,518
CURRENT ASSETS		
Cash & Investments	4,249,812	3,818,762
Customer Accounts Receivable	539,001	594,474
Other Accounts Receivable	127,874	100,798
Prepaid Expenses	39,699	28,390
Total Current Assets	4,956,386	4,542,425
RESTRICTED FUNDS	461,819	416,472
NON-CURRENT ASSETS		
Deferred Outflows of Resources	238,811	501,142
Total Non-Current Assets	238,811	501,142
TOTAL ASSETS	31,111,821	27,237,558
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	17,697,554	17,603,049
Contribution in Aid of Construction (Net)	7,235,807	7,050,450
Total Equity	24,933,361	24,653,499
LIABILITIES		
Current Liabilities:		
Accounts Payable	1,067,930	796,211
Accrued Liabilities	257,948	750,272
Total Current Liabilities	1,325,878	1,546,483
Non-Current Liabilities:		
Bonds Payable	4,772,400	947,054
Other Non-Current Liabilities	80,182	90,522
Total Non-Current Liabilities	4,852,582	1,037,576
Total Liabilities	6,178,460	2,584,059
TOTAL LIABILITIES AND EQUITY	31,111,821	27,237,558

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 4 Months Ending April 30, 2021 and 2020

	2021	2020	Variance	%
OPERATING REVENUES				
Residential Sales	392,077	391,068	1,009	100.3
Commercial Sales	332,100	371,786	(39,686)	89.3
Industrial Sales	431,521	315,801	115,720	136.6
Other Operating Revenues	26,762	10,337	16,425	258.9
	1,182,460	1,088,992	93,468	108.6
OPERATING EXPENSES				
Collection - Operations	106,348	53,620	52,728	198.3
Collection - Maintenance	12,351	6,515	5,836	189.6
Pumping - Maintenance	26,706	41,092	(14,386)	65.0
Treatment and Disposal - Operations	406,825	445,198	(38,373)	91.4
Treatment and Disposal - Maintenance	17,826	11,674	6,153	152.7
Customer Accounts	64,047	59,515	4,532	107.6
Administrative and General	129,125	108,155	20,969	119.4
Depreciation	355,847	355,847		100.0
	1,119,075	1,081,615	37,459	103.5
Operating Income (Loss)	63,386	7,377	56,009	859.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	6,707	10,075	(3,368)	66.6
Non Utility Income	993	7,568	(6,575)	13.1
Merchandising, Jobbing & Contract Income	1,245	1,258	(13)	98.9
Interest Expense	(11,873)	(2,150)	(9,724)	(552.3)
	(2,929)	16,751	(19,680)	(17.5)
Net Income Before Amortizations	60,457	24,128	36,329	250.6
Net Income	60,457	24,128	36,329	250.6
Operating Transfers In (Out)	(69,205)	(64,419)	(4,786)	(107.4)
Increase (Decrease) in Retained Earnings	(8,748)	(40,291)	31,543	(21.7)
RETAINED EARNINGS - Beginning of Period	17,706,302	17,651,763	54,540	100.3
RETAINED EARNINGS - END OF PERIOD	17,697,554	17,611,472	86,082	100.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND

April 30, 2021 and 2020

	April 30, 2021	April 30, 2020
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	81,332,154	94,278,018
Less: Accumulated Depreciation	(47,219,114)	(52,902,455)
Net Plant in Service	34,113,040	41,375,564
CURRENT ASSETS		
Cash & Investments	21,083,474	9,695,862
Customer Accounts Receivable	5,423,589	5,368,575
Inventory	1,112,195	1,149,375
Prepaid Expenses	142,950	118,633
Total Current Assets	27,762,208	16,332,446
RESTRICTED ASSETS	312,249	9,388,350
NON-CURRENT ASSETS		
Unamortized Loss	902,578	1,099,797
Deferred Outflows of Resources	703,273	1,481,376
Other Deferred Debits		162,766
Interdepartmental Loan Receivable	409,044	409,044
Total Non-Current Assets	2,014,895	3,152,984
TOTAL ASSETS	64,202,393	70,249,343
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	62,162,955	51,141,219
Total Equity	62,162,955	51,141,219
LIABILITIES		
Current Liabilities:		
Accounts Payable	258,500	2,406,575
Accrued Liabilities	751,221	2,206,380
Total Current Liabilities	1,009,721	4,612,955
Non-Current Liabilities:		
Bonds Payable		13,984,570
Other Non-Current Liabilities	1,029,716	510,598
Total Non-Current Liabilities	1,029,716	14,495,169
Total Liabilities	2,039,437	19,108,124
TOTAL LIABILITIES AND EQUITY	64,202,393	70,249,343

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 4 Months Ending April 30, 2021 and 2020

	2021	2020	Variance	%
OPERATING REVENUES				
Residential	1,953,106	1,878,080	75,027	104.0
Small General Service	1,657,530	1,789,904	(132,374)	92.6
Large General Service	7,918,802	7,879,992	38,810	100.5
Public Street Lighting	883	48,247	(47,364)	1.8
Interdepartmental	132,227	186,769	(54,542)	70.8
Forfeited Discounts		52,960	(52,960)	.0
Other Operating Revenues	99,094	876,743	(777,648)	11.3
Total Operating Revenues	11,761,642	12,712,694	(951,052)	92.5
OPERATING EXPENSES				
Purchased Power	6,081,319	7,241,714	(1,160,394)	84.0
Generation - Operation	274,273	77,025	197,248	356.1
Generation - Maintenance	(514,841)	237,917	(752,759)	(216.4)
Transmission - Operation		454,753	(454,753)	.0
Transmission - Maintenance		2,640	(2,640)	.0
Distribution - Operation	638,947	487,015	151,932	131.2
Distribution - Maintenance	187,673	298,673	(111,000)	62.8
Depreciation	846,462	994,375	(147,913)	85.1
Taxes Other Than Income Taxes	43,047	46,029	(2,982)	93.5
Customer Accounts	149,119	155,214	(6,095)	96.1
Administrative & General	714,748	923,025	(208,277)	77.4
Total Operating Expenses	8,420,747	10,918,379	(2,497,632)	77.1
Operating Income (Loss)	3,340,896	1,794,315	1,546,580	186.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	34,484	56,532	(22,048)	61.0
Merchandising, Jobbing & Contract Expense	(46,719)	(28,861)	(17,858)	(161.9)
Amortization Expense		16,929	(16,929)	.0
Interest Expense	(16)	186,196	186,180	.0
Non-Operating Revenue (Expense)	23,629	12,000	11,629	196.9
Total Non-Operating Revenue (Expense)	11,378	(129,595)	140,973	8.8
Increase (Decrease) in Retained Earnings Before Operating Transfers	3,352,274	1,664,720	1,687,554	201.4
Operating Transfers In (Out)	(698,696)	(654,329)	(44,367)	(106.8)
Increase (Decrease) in Retained Earnings	2,653,578	1,010,391	1,643,187	262.6
RETAINED EARNINGS - Beginning of Period	59,509,377	50,133,033	9,376,344	118.7
RETAINED EARNINGS - END OF PERIOD	62,162,955	51,143,424	11,019,531	121.6