CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 11 MONTHS ENDING NOVEMBER 30 2021

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	38,753	2,139,096	2,133,376	(5,720)	100.27
Licenses and Permits	86,757	438,513	522,000	83,487	84.01
Intergovernmental Revenue	358,850	5,059,443	4,372,790	(686,653)	115.7
Fines, Forfeitures & Penalties	-	97,955	75,000	(22,955)	130.61
Public Charges for Services	62,555	1,204,467	932,411	(272,056)	129.18
Other Fees	3,200	46,950	33,500	(13,450)	140.15
Miscellaneous Revenues	6,806	73,525	177,000	103,475	41.54
Other Financing Sources	231,173	2,542,898	2,774,071	231,173	91.67
Total Revenues	**788,094**	**11,602,848**	**11,020,148**	**(582,700)**	**105.29**
OPERATING EXPENSES					
Mayor and City Council	2,272	26,431	32,800	6,369	80.58
City Manager	451	97,343	25,150	(72,193)	387.05
City Attorney	12,216	104,529	105,000	471	99.55
City Clerk	16,301	79,444	82,398	2,954	96.42
Police Department	263,622	3,475,077	3,938,362	463,285	88.24
Fire Department	179,655	2,471,433	2,904,059	432,626	85.1
Community Development	32,911	437,524	455,849	18,325	95.98
Engineering	20,164	265,992	289,089	23,097	92.01
Street Division	140,332	1,644,955	1,922,663	277,708	85.56
Cemetery Division	6,933	166,834	175,278	8,444	95.18
Municipal Building	70,755	1,061,586	1,075,301	13,715	98.72
Economic Development	288	4,797	13,900	9,103	34.51
Total Expenses	**745,901**	**9,835,945**	**11,019,849**	**1,183,904**	**89.26**
Revenue over Expenses	**42,193**	**1,766,903**	**299**	**(1,766,604)**	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	TAXES					
01-11-31100	PROPERTY TAX	14,377.99	837,785.64	856,415.00	(18,629.36)	97.8
01-11-31110	PROPERTY TAX - POLICE PENSION	12,409.01	678,953.13	677,648.00	1,305.13	100.2
01-11-31120	PROPERTY TAX - FIRE PENSION	8,044.51	440,150.13	439,313.00	837.13	100.2
01-11-31500	ROAD & BRIDGE TAX	3,921.37	182,206.92	160,000.00	22,206.92	113.9
	TOTAL TAXES	38,752.88	2,139,095.82	2,133,376.00	5,719.82	100.3
	LICENSES & PERMITS					
01-11-32100	LIQUOR LICENSES	25.00	1,850.00	.00	1,850.00	.0
01-11-32500	FRANCHISE LICENSE	60,746.11	153,853.13	120,000.00	33,853.13	128.2
01-11-32510	TELECOMMUNICATIONS TAX	22,758.39	248,287.16	290,000.00	(41,712.84)	85.6
01-11-32600	AMUSEMENT LICENSE	.00	723.54	2,000.00	(1,276.46)	36.2
01-11-33100	BUILDING PERMITS	3,227.24	33,299.46	110,000.00	(76,700.54)	30.3
01-11-33200	MOBILE FOOD VENDOR PERMITS	.00	500.00	.00	500.00	.0
	TOTAL LICENSES & PERMITS	86,756.74	438,513.29	522,000.00	(83,486.71)	84.0
	INTERGOVERNMENTAL REVENUES					
01-11-34100	STATE INCOME TAX	78,332.66	1,191,366.82	884,000.00	307,366.82	134.8
01-11-34200	REPLACEMENT TAX	.00	367,811.10	240,000.00	127,811.10	153.3
01-11-34300	VIDEO GAMING TAX	27,287.77	226,137.27	165,000.00	61,137.27	137.1
01-11-34400	SALES TAX	222,165.00	2,216,931.58	2,400,000.00	(183,068.42)	92.4
01-11-34450	LOCAL USE TAX	29,825.26	363,808.20	378,173.00	(14,364.80)	96.2
01-11-34460	CANNABIS TAX	1,239.54	12,175.38	8,617.00	3,558.38	141.3
01-11-34755	STATE GRANTS	.00	681,212.49	130,000.00	551,212.49	524.0
01-11-34840	FEDERAL GRANTS	.00	.00	167,000.00	(167,000.00)	.0
	TOTAL INTERGOVERNMENTAL REVENUES	358,850.23	5,059,442.84	4,372,790.00	686,652.84	115.7
	FINES, FORFEITURES & PENALTIES					
01-11-35100	COURT FINES	.00	97,955.30	75,000.00	22,955.30	130.6
	TOTAL FINES, FORFEITURES & PENALTIES	.00	97,955.30	75,000.00	22,955.30	130.6
	PUBLIC CHARGES FOR SERVICES					
01-11-36600	AMBULANCE FEES	35,301.41	775,602.63	475,000.00	300,602.63	163.3
01-11-36700	POLICE FEES	5,817.52	68,347.66	40,000.00	28,347.66	170.9
01-11-36800	FIRE PROTECTION FEES	8,113.04	88,298.24	96,411.00	(8,112.76)	91.6
01-11-36900	STREET DIVISION FEES	8,848.41	190,593.19	206,000.00	(15,406.81)	92.5
01-11-39960	WATER RECL SOLID WASTE CHARGE	4,475.00	81,625.00	115,000.00	(33,375.00)	71.0

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	TOTAL PUBLIC CHARGES FOR SERVICES	62,555.38	1,204,466.72	932,411.00	272,055.72	129.2
	OTHER FEES					
01-11-37600	GRAVE OPENING FEES	2,700.00	32,400.00	25,000.00	7,400.00	129.6
01-11-37901	REIMBURSED DEVELOPER FEES	.00	10,000.00	5,000.00	5,000.00	200.0
01-11-37910	BUILDING AND ZONING FEES	500.00	4,550.00	3,500.00	1,050.00	130.0
	TOTAL OTHER FEES	3,200.00	46,950.00	33,500.00	13,450.00	140.2
	MISCELLANEOUS REVENUES					
01-11-38100	INTEREST INCOME	670.02	8,249.72	60,000.00	(51,750.28)	13.8
01-11-38700	LOT SALES	2,950.00	19,300.00	15,000.00	4,300.00	128.7
01-11-38800	CEMETERY RECEIPTS	100.00	2,900.00	2,000.00	900.00	145.0
01-11-38900	MISCELLAENOUS	3,086.00	43,075.64	100,000.00	(56,924.36)	43.1
	TOTAL MISCELLANEOUS REVENUE	6,806.02	73,525.36	177,000.00	(103,474.64)	41.5
	OTHER FINANCING SOURCES					
01-11-39910	TRANSFER FROM ELECTRIC	174,674.00	1,921,414.00	2,096,088.00	(174,674.00)	91.7
01-11-39920	TRANSFER FROM WATER	12,401.42	136,415.62	148,817.00	(12,401.38)	91.7
01-11-39930	TRANSF FROM WATER RECLAMATION	17,301.33	190,314.63	207,616.00	(17,301.37)	91.7
01-11-39945	RAILROAD FUND TRANSFER	6,138.42	67,522.62	73,661.00	(6,138.38)	91.7
01-11-39946	SALES TAX FUND TRANSFER	16,666.67	183,333.37	200,000.00	(16,666.63)	91.7
01-11-39948	OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	11,000.00	12,000.00	(1,000.00)	91.7
01-11-39950	SOLID WASTE TRANSFER	2,990.75	32,898.25	35,889.00	(2,990.75)	91.7
	TOTAL OTHER FINANCING SOURCES	231,172.59	2,542,898.49	2,774,071.00	(231,172.51)	91.7
	TOTAL FUND REVENUE	788,093.84	11,602,847.82	11,020,148.00	582,699.82	105.3

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	MAYOR/CITY COUNCIL					
01-12-43000-000	SALARIES (ELECTED)	1,942.40	23,031.29	25,250.00	(2,218.71)	91.2
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	132.00	1,200.00	(1,068.00)	11.0
01-12-56200-000	TRAVEL EXPENSES	.00	.00	1,000.00	(1,000.00)	.0
01-12-56600-000	CONFERENCE EXPENSES	.00	400.00	2,000.00	(1,600.00)	20.0
01-12-65100-000	OFFICE SUPPLIES	.00	73.89	500.00	(426.11)	14.8
01-12-83000-000	EQUIPMENT	.00	622.00	1,000.00	(378.00)	62.2
01-12-91100-000	COMMUNITY RELATIONS	330.00	2,171.62	1,500.00	671.62	144.8
	TOTAL MAYOR/CITY COUNCIL	2,272.40	26,430.80	32,800.00	(6,369.20)	80.6

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	CITY CLERK					
01-13-42100-000	SALARIES (FULL-TIME)	4,230.76	41,283.34	42,248.00	(964.66)	97.7
01-13-42200-000	SALARIES-PART-TIME	1,762.80	7,491.90	.00	7,491.90	.0
01-13-42300-000	SALARY EXPENSE-OVERTIME	.00	484.56	.00	484.56	.0
01-13-45200-000	LIFE INSURANCE	5.91	11.82	.00	11.82	.0
01-13-54900-000	OTHER PROFESSIONAL SERVICES	.00	7,809.06	8,000.00	(190.94)	97.6
01-13-55100-000	POSTAGE	2.25	4,336.17	6,000.00	(1,663.83)	72.3
01-13-55200-000	TELEPHONE	.00	2,036.71	750.00	1,286.71	271.6
01-13-55300-000	PUBLISHING	.00	110.25	500.00	(389.75)	22.1
01-13-55400-000	PRINTING	.00	51.69	2,500.00	(2,448.31)	2.1
01-13-56100-000	DUES	.00	170.00	500.00	(330.00)	34.0
01-13-56200-000	TRAVEL EXPENSES	.00	318.05	300.00	18.05	106.0
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	114.00	150.00	(36.00)	76.0
01-13-56600-000	CONFERENCE	.00	563.20	5,000.00	(4,436.80)	11.3
01-13-65100-000	OFFICE SUPPLIES	471.52	1,039.42	500.00	539.42	207.9
01-13-95300-000	INTERGOVERNMENTAL AGREEMENT	9,828.00	13,624.00	14,000.00	(376.00)	97.3
	TOTAL CITY CLERK	16,301.24	79,444.17	82,398.00	(2,953.83)	96.4

GENERAL FUND

MUNICIPAL BUILDING

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-17-51100-000	MAINTENANCE (BUILDING)	.00	15,266.44	35,000.00	(19,733.56)	43.6
01-17-51700-000	MAINTENANCE (GROUNDS)	.00	4,795.00	4,000.00	795.00	119.9
01-17-52900-000	MAINTENANCE (OTHER)	.00	1,241.20	3,000.00	(1,758.80)	41.4
01-17-53600-000	JANITORIAL SERVICES	2,875.00	27,350.00	30,000.00	(2,650.00)	91.2
01-17-53700-000	NETWORK ADMINISTRATION	11,762.00	129,382.00	141,144.00	(11,762.00)	91.7
01-17-54900-000	OTHER PROFESSIONAL SERVICES	.00	31,568.90	36,700.00	(5,131.10)	86.0
01-17-57100-000	UTILITIES	.00	1,040.71	10,000.00	(8,959.29)	10.4
01-17-57300-000	GARBAGE DISPOSAL/RECYCLING	.00	369.38	500.00	(130.62)	73.9
01-17-57900-000	OTHER CONTRACTUAL SERVICES	.00	89.00	500.00	(411.00)	17.8
01-17-59500-000	PROPERTY TAX	.00	939.84	200.00	739.84	469.9
01-17-61100-000	MAINTENANCE BUILDING	.00	25.70	1,000.00	(974.30)	2.6
01-17-61700-000	MAINTENANCE (GROUNDS)	.00	430.36	500.00	(69.64)	86.1
01-17-65100-000	OFFICE SUPPLIES	249.81	3,762.62	6,000.00	(2,237.38)	62.7
01-17-65400-000	GENERAL SUPPLIES	352.51	3,108.37	4,000.00	(891.63)	77.7
01-17-82000-000	BUILDING	.00	88,681.64	42,500.00	46,181.64	208.7
01-17-83000-000	EQUIPMENT	.00	1,699.99	2,600.00	(900.01)	65.4
01-17-89000-000	OTHER IMPROVEMENTS	.00	.00	20,000.00	(20,000.00)	.0
01-17-91100-000	COMMUNITY RELATIONS	13.68	377.68	14,000.00	(13,622.32)	2.7
01-17-91400-000	SALES TAX REBATE	8,947.00	50,559.48	.00	50,559.48	.0
01-17-99910-000	TRANSFER AMBULANCE FUND	15,000.00	165,000.00	180,000.00	(15,000.00)	91.7
01-17-99930-000	TRANSFER FIRE PENSION	.00	94,397.94	82,500.00	11,897.94	114.4
01-17-99931-000	TRANSFER POLICE PENSION	.00	94,397.94	82,500.00	11,897.94	114.4
01-17-99964-000	TRANSFER ADMIN SERVICE	31,554.75	347,102.25	378,657.00	(31,554.75)	91.7
	TOTAL MUNICIPAL BUILDING	70,754.75	1,061,586.44	1,075,301.00	(13,714.56)	98.7

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	CITY ATTORNEY					
01-18-53300-000	LEGAL EXPENSE	12,216.00	104,528.75	105,000.00	(471.25)	99.6
	TOTAL CITY ATTORNEY	12,216.00	104,528.75	105,000.00	(471.25)	99.6

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	CITY MANAGER					
01-19-45200-000	LIFE INSURANCE	.00	53.19	.00	53.19	.0
01-19-54900-000	OTHER PROFESSIONAL SERVICES	.00	235.16	750.00	(514.84)	31.4
01-19-55200-000	TELEPHONE	211.01	547.81	600.00	(52.19)	91.3
01-19-56000-000	PROFESSIONAL DEVELOPMENT	.00	.00	500.00	(500.00)	.0
01-19-56100-000	DUES	.00	11,945.00	12,000.00	(55.00)	99.5
01-19-56200-000	TRAVEL EXPENSES	.00	712.50	2,000.00	(1,287.50)	35.6
01-19-56500-000	PUBLICATIONS	.00	.00	500.00	(500.00)	.0
01-19-56600-000	CONFERENCE EXPENSES	.00	1,593.00	4,000.00	(2,407.00)	39.8
01-19-65100-000	OFFICE SUPPLIES	.00	666.97	500.00	166.97	133.4
01-19-83000-000	EQUIPMENT	.00	418.00	100.00	318.00	418.0
01-19-91100-000	COMMUNITY RELATIONS	240.00	80,766.33	4,000.00	76,766.33	2019.2
01-19-92900-000	MISCELLANEOUS CHARGES	.00	405.05	200.00	205.05	202.5
	TOTAL CITY MANAGER	451.01	97,343.01	25,150.00	72,193.01	387.1

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	101,995.40	1,369,333.17	1,320,649.00	48,684.17	103.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	POLICE DEPARTMENT					
01-21-42100-000	SALARIES - REGULAR	170,475.39	1,832,680.64	2,098,297.00	(265,616.36)	87.3
01-21-42200-000	SALARIES - PART-TIME	1,166.40	20,989.54	41,200.00	(20,210.46)	51.0
01-21-42300-000	SALARIES - OVERTIME	20,552.75	131,319.60	140,000.00	(8,680.40)	93.8
01-21-42500-000	SALARIES - SICK PAY	.00	186.03	.00	186.03	.0
01-21-42800-000	OIC - ON-CALL FTO	3,478.95	32,437.96	30,000.00	2,437.96	108.1
01-21-43000-000	CONTRIBUTION TO POLICE PENSION	12,409.01	828,340.63	827,035.00	1,305.63	100.2
01-21-45100-000	HEALTH INSURANCE	36,505.50	370,131.62	393,582.00	(23,450.38)	94.0
01-21-45200-000	LIFE INSURANCE	159.57	1,696.17	2,000.00	(303.83)	84.8
01-21-47100-000	UNIFORM ALLOWANCE	437.97	4,446.11	20,000.00	(15,553.89)	22.2
01-21-51200-000	MAINTENANCE - EQUIPMENT	2,283.95	32,950.31	35,000.00	(2,049.69)	94.1
01-21-51300-000	MAINTENANCE - VEHICLE	2,658.01	18,761.74	35,000.00	(16,238.26)	53.6
01-21-53400-000	MEDICAL SERVICES	.00	.00	500.00	(500.00)	0
01-21-53700-000	DATA PROCESSING SERVICES	.00	360.00	25,000.00	(24,640.00)	1.4
01-21-54900-000	OTHER PROFESSIONAL SERVICES	.00	2,983.75	4,000.00	(1,016.25)	74.6
01-21-55100-000	POSTAGE	.00	53.65	100.00	(46.35)	53.7
01-21-55200-000	TELEPHONE	1,489.80	18,491.15	24,000.00	(5,508.85)	77.1
01-21-55300-000	PUBLISHING	.00	452.00	500.00	(48.00)	90.4
01-21-55400-000	PRINTING	372.36	2,799.32	5,000.00	(2,200.68)	56.0
01-21-56100-000	DUES	106.00	14,824.16	16,000.00	(1,175.84)	92.7
01-21-56200-000	TRAVEL EXPENSES	91.67	3,902.14	4,500.00	(597.86)	86.7
01-21-56300-000	TRAINING	525.00	3,066.00	16,000.00	(12,934.00)	19.2
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	1,037.66	1,200.00	(162.34)	86.5
01-21-57800-000	ANIMAL CONTROL	479.74	2,780.32	4,500.00	(1,719.68)	61.8
01-21-59400-000	LEASE OR RENTALS	3,839.86	30,045.08	82,824.00	(52,778.92)	36.3
01-21-61300-000	MAINTENANCE SUPPLIES - VEHICLE	45.58	215.08	2,100.00	(1,884.92)	10.2
01-21-65100-000	OFFICE SUPPLIES	884.97	5,407.01	8,000.00	(2,592.99)	67.6
01-21-65200-000	OPERATING SUPPLIES	631.94	12,120.50	18,000.00	(5,879.50)	67.3
01-21-65500-000	AUTOMOBILE FUEL/OIL	4,493.84	44,256.49	36,000.00	8,256.49	122.9
01-21-65800-000	PRISONER SUPPLIES	310.00	1,924.52	6,000.00	(4,075.48)	32.1
01-21-66200-000	K9 SUPPLIES	22.00	4,420.16	500.00	3,920.16	884.0
01-21-83000-000	CAPITAL OUTLAY - EQUIPMENT	.00	29,116.41	36,374.00	(7,257.59)	80.1
01-21-84000-000	CAPITAL OUTLAY - VEHICLES	.00	1,821.21	.00	1,821.21	.0
01-21-91700-000	INVESTIGATIONS	150.00	1,994.88	2,500.00	(505.12)	79.8
01-21-91710-000	DRUG INVESTIGATIONS	.00	2,368.00	500.00	1,868.00	473.6
01-21-92400-000	DUI	.00	11.00	2,000.00	(1,989.00)	.6
01-21-92900-000	MISCELLANEOUS EXPENSES	51.33	4,185.77	2,000.00	2,185.77	209.3
	TOTAL POLICE DEPARTMENT	263,621.59	3,475,076.61	3,938,362.00	(463,285.39)	88.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

FIRE DEPARTMENT

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-22-42100-000	SALARIES - REGULAR	91,419.67	1,054,584.38	1,249,086.00	(194,501.62)	84.4
01-22-42200-000	SALARIES - PART-TIME	8,424.50	91,080.36	85,763.00	5,317.36	106.2
01-22-42300-000	SALARY EXPENSE - OVERTIME	38,863.23	329,862.07	279,841.00	50,021.07	117.9
01-22-43000-000	CONTRIBUTION TO FIRE PENSION	8,044.51	536,996.68	536,159.00	837.68	100.2
01-22-45100-000	HEALTH INSURANCE	17,947.71	188,907.99	197,860.00	(8,952.01)	95.5
01-22-45200-000	LIFE INSURANCE	70.92	839.22	1,000.00	(160.78)	83.9
01-22-47100-000	UNIFORM ALLOWANCE	.00	10,530.14	12,000.00	(1,469.86)	87.8
01-22-51100-000	MAINTENANCE SERVICE - BUILDING	.00	3,233.58	8,000.00	(4,766.42)	40.4
01-22-51200-000	MAINTENANCE SERVICE -EQUIPMENT	.00	7,956.86	12,000.00	(4,043.14)	66.3
01-22-51300-000	MAINTENANCE SERVICE - VEHICLE	1,243.88	29,668.39	20,000.00	9,668.39	148.3
01-22-53400-000	MEDICAL SERVICES	.00	1,244.00	7,800.00	(6,556.00)	16.0
01-22-54900-000	OTHER PROFESSIONAL SERVICES	6,304.21	83,794.61	48,000.00	35,794.61	174.6
01-22-55100-000	POSTAGE	.00	122.16	500.00	(377.84)	24.4
01-22-55200-000	TELEPHONE	419.59	4,620.87	5,700.00	(1,079.13)	81.1
01-22-55400-000	PRINTING	.00	421.05	750.00	(328.95)	56.1
01-22-56100-000	DUES	.00	1,132.00	2,000.00	(868.00)	56.6
01-22-56200-000	TRAVEL EXPENSES	.00	40.00	2,500.00	(2,460.00)	1.6
01-22-56300-000	TRAINING	.00	6,218.23	7,000.00	(781.77)	88.8
01-22-56400-000	TUITION REIMBURSMENT	.00	6,000.00	12,000.00	(6,000.00)	50.0
01-22-57100-000	UTILITIES	.00	1,037.65	17,000.00	(15,962.35)	6.1
01-22-59400-000	LEASE OR RENTALS	117.84	682.72	12,000.00	(11,317.28)	5.7
01-22-61000-000	MAINTENANCE SUPPLIES	.00	613.05	.00	613.05	.0
01-22-61100-000	MAINTENANCE SUPPLIES -BUILDING	963.31	3,140.81	4,000.00	(859.19)	78.5
01-22-61200-000	MAINTENANCE SUPPLIES-EQUIPMENT	423.50	4,481.09	6,000.00	(1,518.91)	74.7
01-22-61300-000	MAINTENANCE SUPPLIES - VEHICLE	90.14	2,376.83	9,000.00	(6,623.17)	26.4
01-22-65000-000	GENERAL SUPPLIES	.00	5.49	.00	5.49	.0
01-22-65100-000	OFFICE SUPPLIES	155.89	2,412.55	2,500.00	(87.45)	96.5
01-22-65200-000	OPERATING SUPPLIES	3,719.83	30,231.92	22,000.00	8,231.92	137.4
01-22-65400-000	JANITORIAL SUPPLIES	86.79	1,218.57	3,000.00	(1,781.43)	40.6
01-22-65500-000	AUTOMOTIVE FUEL/OIL	1,165.51	10,593.79	12,000.00	(1,406.21)	88.3
01-22-68400-000	MICROCOMPUTER SOFTWARE	194.35	2,261.21	5,800.00	(3,538.79)	39.0
01-22-83000-000	CAPITAL OUTLAY - EQUIPMENT	.00	42,764.04	209,300.00	(166,535.96)	20.4
01-22-89000-000	CAPITAL OUTLAY - OTHER	.00	11,295.00	112,000.00	(100,705.00)	10.1
01-22-91100-000	COMMUNITY RELATIONS	.00	1,065.82	1,500.00	(434.18)	71.1
	TOTAL FIRE DEPARTMENT	179,655.38	2,471,433.13	2,904,059.00	(432,625.87)	85.1

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	443,276.97	5,946,509.74	6,842,421.00	(895,911.26)	86.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	STREET DIVISION					
01-41-42100-000	SALARIES (FULL-TIME)	67,008.10	792,419.41	888,795.00	(96,375.59)	89.2
01-41-42200-000	SALARIES (PART-TIME)	.00	.00	20,000.00	(20,000.00)	.0
01-41-42300-000	SALARY EXPENSE-OVERTIME	1,006.95	58,343.65	65,000.00	(6,656.35)	89.8
01-41-42600-000	SALARIES-PAGER PAY	1,202.00	16,571.05	20,000.00	(3,428.95)	82.9
01-41-45100-000	HEALTH INSURANCE	16,594.67	175,870.44	176,991.00	(1,120.56)	99.4
01-41-45200-000	LIFE INSURANCE	59.10	650.10	850.00	(199.90)	76.5
01-41-47300-000	CLOTHING ACQUISITION	197.13	1,472.46	6,000.00	(4,527.54)	24.5
01-41-51100-000	MAINTENANCE (BUILDING)	.00	1,194.60	3,000.00	(1,805.40)	39.8
01-41-51200-000	MAINTENANCE (EQUIPMENT)	3,569.28	24,865.81	20,000.00	4,865.81	124.3
01-41-51300-000	MAINT.SERVICE-VEHICLE	1,055.52	40,262.13	35,000.00	5,262.13	115.0
01-41-51400-000	MAINTENANCE STREET	850.00	38,836.51	30,000.00	8,836.51	129.5
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	16,699.93	25,000.00	(8,300.07)	66.8
01-41-53600-000	JANITORIAL SERVICES	145.02	1,724.92	2,500.00	(775.08)	69.0
01-41-54900-000	OTHER PROFESSIONAL SERVICES	623.36	28,727.31	25,000.00	3,727.31	114.9
01-41-55100-000	POSTAGE	9.46	9.46	25.00	(15.54)	37.8
01-41-55200-000	TELEPHONE	75.02	931.37	3,000.00	(2,068.63)	31.1
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	.00	497.00	5,000.00	(4,503.00)	9.9
01-41-56500-000	PUBLICATIONS	.00	132.00	200.00	(68.00)	66.0
01-41-57100-000	UTILITIES	472.45	2,130.48	13,000.00	(10,869.52)	16.4
01-41-57200-000	STREET LIGHTING	83.52	759.21	.00	759.21	.0
01-41-59400-000	LEASE OR RENTALS	1,955.36	19,056.88	42,500.00	(23,443.12)	44.8
01-41-61100-000	MAINTENANCE BUILDING	.00	703.09	3,500.00	(2,796.91)	20.1
01-41-61200-000	MAINTENANCE (EQUIPMENT)	.00	8,380.81	16,000.00	(7,619.19)	52.4
01-41-61300-000	MAINT.SUPPLIES-VEHICLE	3,802.60	29,165.66	25,000.00	4,165.66	116.7
01-41-61400-000	SUPPLIES STREETS	.00	68,109.41	60,000.00	8,109.41	113.5
01-41-61600-000	SUPPLIES SNOW REMOVAL	11,423.95	64,017.38	105,000.00	(40,982.62)	61.0
01-41-61700-000	MAINT.SUPPLIES-GROUNDS	.00	4,649.02	10,000.00	(5,350.98)	46.5
01-41-62900-000	SUPPLIES OTHER	2,424.59	22,542.60	15,000.00	7,542.60	150.3
01-41-65100-000	OFFICE SUPPLIES	.00	1,929.63	2,000.00	(70.37)	96.5
01-41-65200-000	OPERATING SUPPLIES	756.21	5,744.36	8,000.00	(2,255.64)	71.8
01-41-65300-000	SMALL TOOLS	.00	1,271.10	3,500.00	(2,228.90)	36.3
01-41-65400-000	JANITORIAL SUPPLIES	.00	255.86	1,000.00	(744.14)	25.6
01-41-65500-000	GASOLINE/OIL	5,821.50	51,190.27	45,000.00	6,190.27	113.8
01-41-66100-000	SAFETY SUPPLIES	.00	642.11	3,500.00	(2,857.89)	18.4
01-41-83000-000	CAPITAL OUTLAY - EQUIPMENT	14,130.58	57,617.41	118,000.00	(60,382.59)	48.8
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	7,023.00	7,023.00	10,000.00	(2,977.00)	70.2
01-41-92900-000	MISCELLANEOUS CHARGES	43.06	118.05	200.00	(81.95)	59.0
	TOTAL STREET DIVISION	140,332.43	1,644,954.83	1,922,663.00	(277,708.17)	85.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	CEMETERY					
01-46-42100-000	SALARIES (FULL-TIME)	4,431.60	52,741.37	57,611.00	(4,869.63)	91.6
01-46-42300-000	SALARY EXPENSE-OVERTIME	62.32	5,212.09	5,700.00	(487.91)	91.4
01-46-42600-000	PAGER	.00	1,281.96	1,850.00	(568.04)	69.3
01-46-45100-000	HEALTH INSURANCE	1,278.40	13,358.77	14,142.00	(783.23)	94.5
01-46-45200-000	LIFE INSURANCE	5.91	65.01	75.00	(9.99)	86.7
01-46-51100-000	MAINTENANCE (BUILDING)	109.00	10,973.95	1,250.00	9,723.95	877.9
01-46-51200-000	MAINTENANCE (EQUIPMENT)	.00	1,275.17	500.00	775.17	255.0
01-46-51300-000	MAINTENANCE (VEHICLE)	.00	39.00	250.00	(211.00)	15.6
01-46-54900-000	OTHER PROFESSIONAL SERVICES	.00	34,083.34	42,000.00	(7,916.66)	81.2
01-46-55200-000	TELEPHONE	152.18	1,705.44	1,600.00	105.44	106.6
01-46-57100-000	UTILITIES	494.34	3,509.87	2,750.00	759.87	127.6
01-46-61100-000	MAINTENANCE BUILDING	.00	.00	750.00	(750.00)	.0
01-46-61200-000	MAINTENANCE (EQUIPMENT)	.00	133.71	500.00	(366.29)	26.7
01-46-61300-000	SUPPLIES (VEHICLE)	.00	186.68	250.00	(63.32)	74.7
01-46-61700-000	MAINT.SUPPLIES-GROUNDS	.00	953.77	1,600.00	(646.23)	59.6
01-46-62900-000	SUPPLIES OTHER	.00	43.28	.00	43.28	.0
01-46-65200-000	OPERATING SUPPLIES	20.68	498.98	750.00	(251.02)	66.5
01-46-65300-000	SMALL TOOLS	.00	19.79	500.00	(480.21)	4.0
01-46-65400-000	JANITORIAL SUPPLIES	.00	30.99	200.00	(169.01)	15.5
01-46-65500-000	GASOLINE/OIL	304.33	2,343.18	2,000.00	343.18	117.2
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	73.94	1,022.43	1,000.00	22.43	102.2
	TOTAL CEMETERY	6,932.70	166,833.60	175,278.00	(8,444.40)	95.2

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	ENGINEERING					
01-48-42100-000	SALARIES (FULL-TIME)	15,369.94	184,206.57	200,500.00	(16,293.43)	91.9
01-48-42300-000	SALARY EXPENSE-OVERTIME	.00	10,184.25	5,000.00	5,184.25	203.7
01-48-45100-000	HEALTH INSURANCE	3,409.06	35,623.34	37,714.00	(2,090.66)	94.5
01-48-45200-000	LIFE INSURANCE	11.82	130.02	250.00	(119.98)	52.0
01-48-51100-000	MAINTENANCE (BUILDING)	.00	.00	200.00	(200.00)	.0
01-48-51200-000	MAINTENANCE (EQUIPMENT)	163.80	1,963.56	1,500.00	463.56	130.9
01-48-51300-000	MAINT.SERVICE (VEHICLE)	.00	335.02	1,300.00	(964.98)	25.8
01-48-53200-000	ENGINEERING SERVICE	285.00	7,562.30	9,700.00	(2,137.70)	78.0
01-48-54900-000	OTHER PROFESSIONAL SERVICES	90.84	823.93	1,500.00	(676.07)	54.9
01-48-55200-000	TELEPHONE	.00	1,601.06	1,950.00	(348.94)	82.1
01-48-55300-000	PUBLISHING	.00	97.00	200.00	(103.00)	48.5
01-48-56100-000	DUES	.00	791.00	900.00	(109.00)	87.9
01-48-56200-000	TRAVEL EXPENSES	.00	.00	1,100.00	(1,100.00)	.0
01-48-56300-000	TRAINING	.00	995.00	800.00	195.00	124.4
01-48-56500-000	PUBLICATIONS	.00	24.85	200.00	(175.15)	12.4
01-48-57100-000	UTILITIES	.00	.00	200.00	(200.00)	.0
01-48-59400-000	LEASE OR RENTALS	559.76	5,499.60	6,400.00	(900.40)	85.9
01-48-61200-000	SUPPLIES (EQUIPMENT)	.00	3,157.29	2,300.00	857.29	137.3
01-48-65100-000	OFFICE SUPPLIES	.00	482.88	500.00	(17.12)	96.6
01-48-65300-000	SMALL TOOLS	.00	205.21	375.00	(169.79)	54.7
01-48-65500-000	GASOLINE & OIL	136.94	1,571.88	1,450.00	121.88	108.4
01-48-67000-000	PRINT MATERIALS	.00	.00	50.00	(50.00)	.0
01-48-68400-000	MICROCOMPUTER SOFTWARE	.00	4,319.87	3,800.00	519.87	113.7
01-48-83000-000	EQUIPMENT	137.03	6,417.60	11,000.00	(4,582.40)	58.3
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	20,164.19	265,992.23	289,089.00	(23,096.77)	92.0

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	167,429.32	2,077,780.66	2,387,030.00	(309,249.34)	87.0

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	COMMUNITY AND ECONOMIC DEVELOPMENT					
	COMMUNITY DEVELOPMENT					
01-44-42100-000	SALARIES (FULL-TIME)	24,075.06	297,561.48	312,976.00	(15,414.52)	95.1
01-44-45100-000	HEALTH INSURANCE	4,574.02	48,617.54	51,348.00	(2,730.46)	94.7
01-44-45200-000	LIFE INSURANCE	23.64	260.04	350.00	(89.96)	74.3
01-44-51300-000	MAINTENANCE (VEHICLE)	.00	170.76	2,500.00	(2,329.24)	6.8
01-44-52900-000	NUISANCE ABATEMENT	(25.00)	2,453.00	6,900.00	(4,447.00)	35.6
01-44-54900-000	OTHER PROFESSIONAL SERVICES	240.00	22,533.66	20,000.00	2,533.66	112.7
01-44-54920-000	OTHER PROF SVCS - REBRANDING	2,900.00	48,839.17	10,000.00	38,839.17	488.4
01-44-55200-000	TELEPHONE	195.82	2,139.10	3,000.00	(860.90)	71.3
01-44-55300-000	PUBLISHING	231.00	3,213.00	7,000.00	(3,787.00)	45.9
01-44-55400-000	PRINTING	37.80	1,645.62	2,200.00	(554.38)	74.8
01-44-56100-000	DUES	.00	1,183.00	1,800.00	(617.00)	65.7
01-44-56200-000	TRAVEL EXPENSES	.00	.00	1,500.00	(1,500.00)	.0
01-44-56300-000	TRAINING	.00	340.00	3,000.00	(2,660.00)	11.3
01-44-56500-000	PUBLICATIONS	.00	119.00	.00	119.00	.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	496.47	4,229.07	6,175.00	(1,945.93)	68.5
01-44-61200-000	SUPPLIES EQUIPMENT	.00	.00	1,500.00	(1,500.00)	.0
01-44-65100-000	OFFICE SUPPLIES	54.28	1,271.04	2,500.00	(1,228.96)	50.8
01-44-65200-000	OPERATING SUPPLIES	7.73	191.26	400.00	(208.74)	47.8
01-44-65500-000	AUTOMOTIVE FUEL/OIL	100.46	729.85	700.00	29.85	104.3
01-44-68400-000	MICROCOMPUTER SOFTWARE	.00	.00	3,500.00	(3,500.00)	.0
01-44-87000-000	FURNITURE	.00	1,323.85	.00	1,323.85	.0
01-44-91100-000	PUBLIC RELATIONS	.00	279.02	17,000.00	(16,720.98)	1.6
	TOTAL COMMUNITY DEVELOPMENT	32,911.28	437,524.46	455,849.00	(18,324.54)	96.0

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
	ECONOMIC DEVELOPMENT					
01-61-45200-000	LIFE INSURANCE	5.91	59.10	.00	59.10	.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	87.15	959.52	1,500.00	(540.48)	64.0
01-61-56100-000	DUES	.00	299.94	1,200.00	(900.06)	25.0
01-61-56200-000	TRAVEL EXPENSES	.00	202.76	2,000.00	(1,797.24)	10.1
01-61-56300-000	TRAINING	.00	337.00	1,500.00	(1,163.00)	22.5
01-61-56500-000	PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-61-56600-000	CONFERENCE	.00	250.00	2,000.00	(1,750.00)	12.5
01-61-65100-000	OFFICE SUPPLIES	195.10	978.99	700.00	278.99	139.9
01-61-65200-000	OPERATING SUPPLIES	.00	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	.00	203.91	1,000.00	(796.09)	20.4
01-61-92900-000	MISCELLANEOUS CHARGES	.00	671.50	500.00	171.50	134.3
	TOTAL ECONOMIC DEVELOPMENT	288.16	4,796.89	13,900.00	(9,103.11)	34.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2021

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	33,199.44	442,321.35	469,749.00	(27,427.65)	94.2
TOTAL FUND EXPENDITURES	745,901.13	9,835,944.92	11,019,849.00	(1,183,904.08)	89.3
NET REVENUE OVER EXPENDITURES	42,192.71	1,766,902.90	299.00	1,766,603.90	59093

CITY OF ROCHELLE

SPECIAL FUND BUDGET SUMMARY

FOR THE 11 MONTHS ENDING NOVEMBER 30 2021

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	551	30,071	30,015	(56)	100.19
Insurance	5,146	280,663	280,100	(563)	100.2
Illinois Municipal Retirement	3,514	233,578	233,156	(422)	100.18
Social Security	3,754	205,396	205,050	(346)	100.17
Ambulance	15,038	171,316	180,500	9,184	94.91
Economic Development	-	-	-	-	0
Motor Fuel Tax	30,593	633,500	729,600	96,100	86.83
Utility Tax	38,172	490,485	533,000	42,515	92.02
Travel and Tourism	18,470	234,266	170,500	(63,766)	137.4
Sales Tax	117,344	1,096,070	1,138,000	41,930	96.32
Lighthouse Pointe TIF	399	779,954	580,249	(199,705)	134.42
Foreign Fire Insurance	-	-	25,250	25,250	0
TIF	1,224	227,682	189,080	(38,602)	120.42
Overweight Truck	4,420	42,488	66,800	24,312	63.6
Capital Improvement	171,276	1,401,155	5,525,350	4,124,195	25.36
Stormwater Management	106	4,046	10,500	6,454	38.53
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	165,653	717,856	677,700	(40,156)	105.93
Technology Center	115,514	1,328,723	1,513,400	184,677	87.8
Airport	18,936	516,207	491,534	(24,673)	105.02
Railroad	466	1,065,558	2,013,062	947,504	52.93
Golf Course	19,311	384,366	356,800	(27,566)	107.73
Health Insurance	-	-	-	-	0
Administrative Services	117,240	1,289,907	1,434,990	145,083	89.89
Total Revenues	**847,125**	**11,133,287**	**16,384,636**	**5,251,349**	**67.95**

CITY OF ROCHELLE

SPECIAL FUND BUDGET SUMMARY

FOR THE 11 MONTHS ENDING NOVEMBER 30 2021

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	26,399	30,000	3,601	88
Insurance	13,311	303,265	321,000	17,735	94.48
Illinois Municipal Retirement	16,787	201,681	221,000	19,319	91.26
Social Security	16,399	192,219	199,820	7,601	96.2
Ambulance	-	26,532	26,284	(248)	100.94
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	-	1,555,000	1,555,000	0
Utility Tax	54,211	54,211	1,455,000	1,400,789	3.73
Travel and Tourism	15,634	173,992	168,500	(5,492)	103.26
Sales Tax	115,159	1,320,058	2,400,000	1,079,942	55
Lighthouse Pointe TIF	133	398,705	623,487	224,782	63.95
Foreign Fire Insurance	-	-	19,000	19,000	0
TIF	22,211	44,944	127,400	82,456	35.28
Overweight Truck	1,000	11,000	115,500	104,500	9.52
Capital Improvement	612,520	3,189,535	6,326,275	3,136,740	50.42
Stormwater Management	-	15,241	59,900	44,659	25.44
Technology Park	-	-	-	-	0
Debt Service	20,972	230,688	-	(230,688)	0
Solid Waste	24,469	505,574	1,084,141	578,567	46.63
Technology Center	55,709	668,687	676,707	8,020	98.81
Airport	18,683	532,773	453,476	(79,297)	117.49
Railroad	45,132	1,113,714	2,269,059	1,155,345	49.08
Golf Course	8,615	152,749	146,908	(5,841)	103.98
Health Insurance	-	-	-	-	0
Administrative Services	116,724	1,312,885	1,511,191	198,306	86.88
Total Expenses	**1,157,668**	**10,474,853**	**19,789,648**	**9,314,795**	**52.93**
Revenue over Expenses	**(310,542)**	**658,434**	**(3,405,012)**	**(4,063,446)**	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND
November 30, 2021 and 2020

	November 30, 2021		November 30, 2020	
ASSETS				
PLANT IN SERVICE				
Utility Plant in Service	35,656,194		34,777,856	
Less: Accumulated Depreciation	(10,559,413)		(9,793,685)	
Net Plant in Service		25,096,781		24,984,171
CURRENT ASSETS				
Cash & Investments	2,879,833		3,409,690	
Customer Accounts Receivable	450,656		411,257	
Other Accounts Receivable	107,521		87,969	
Prepaid Expenses	6,372		1,511	
Total Current Assets		3,444,381		3,910,427
RESTRICTED ASSETS	96,613		96,451	
OTHER DEBITS				
Deferred Outflows of Resources	550,173		187,955	
Total Other Debits		550,173		187,955
TOTAL ASSETS		29,187,948		29,179,004
LIABILITIES AND EQUITY				
EQUITY				
Retained Earnings	21,357,454		21,031,648	
Contribution in Aid of Construction (Net)	283,302		214,186	
Total Equity		21,640,756		21,245,833
LIABILITIES				
Current Liabilities:				
Accounts Payable	163,002		584,231	
Accrued Liabilities	119,246		285,753	
Total Current Liabilities		282,247		869,984
Non-Current Liabilities:				
Other Non-Current Liabilities	7,264,945		7,063,186	
Total Non-Current Liabilities		7,264,945		7,063,186
Total Liabilities		7,547,193		7,933,170
TOTAL LIABILITIES AND EQUITY		29,187,948		29,179,004

ROCHELLE MUNICIPAL UTILITIES

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

For the 11 Months Ending November 30, 2021 and 2020

	2021	2020	Variance	%
OPERATING REVENUES				
Residential Sales	1,058,192	1,090,177	(31,985)	97.1
Commercial Sales	925,423	873,684	51,739	105.9
Industrial Sales	926,507	883,686	42,820	104.9
Other Operating Revenues	163,269	100,632	62,637	162.2
Total Operating Revenues	3,073,391	2,948,179	125,211	104.3
OPERATING EXPENSES				
Source of Supply - Operations	298,024	354,006	(55,982)	84.2
Source of Supply - Maintenance	6,576	8,434	(1,858)	78.0
Water Treatment - Operations	164,717	150,956	13,760	109.1
Distribution - Operations	736,551	632,748	103,804	116.4
Distribution - Maintenance	264,273	414,973	(150,700)	63.7
Customer Accounts	156,476	147,079	9,397	106.4
Administrative and General	328,115	296,117	31,998	110.8
Depreciation	592,450	592,450		100.0
Total Operating Expenses	2,547,182	2,596,764	(49,581)	98.1
Operating Income (Loss)	526,209	351,416	174,793	149.7
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	993	26	967	3,820.0
Investment Income	13,379	20,912	(7,533)	64.0
Merchandising, Jobbing & Contract Expense		(426)	426	.0
Interest Expense	(99,516)	(71,100)	(28,416)	(140.0)
Total Non-Operating Revenue (Expense)	(85,144)	(50,588)	(34,556)	(168.3)
Net Income Before Amortizations	441,064	300,827	140,237	146.6
Net Income	441,064	300,827	140,237	146.6
Operating Transfers In (Out)	(136,416)	(135,471)	(944)	(100.7)
Increase (Decrease) in Retained Earnings	304,649	165,356	139,293	184.2
RETAINED EARNINGS - Beginning of Period	21,056,931	20,874,186	182,744	100.9
RETAINED EARNINGS - END OF PERIOD	21,361,579	21,039,542	322,037	101.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

November 30, 2021 and 2020

	November 30, 2021		November 30, 2020	
ASSETS				
PLANT IN SERVICE				
Utility Plant in Service	52,360,074		49,564,901	
Less: Accumulated Depreciation	(27,387,460)		(26,284,580)	
Net Plant in Service		24,972,614		23,280,321
CURRENT ASSETS				
Cash & Investments	4,550,513		4,591,033	
Customer Accounts Receivable	499,829		595,618	
Other Accounts Receivable	127,477		98,514	
Prepaid Expenses	9,221		3,549	
Total Current Assets		5,187,041		5,288,714
RESTRICTED FUNDS		313,202		461,355
NON-CURRENT ASSETS				
Deferred Outflows of Resources	238,811		501,142	
Total Non-Current Assets		238,811		501,142
TOTAL ASSETS		30,711,668		29,531,533
LIABILITIES AND EQUITY				
EQUITY				
Retained Earnings	17,819,099		17,673,224	
Contribution in Aid of Construction (Net)	7,235,807		7,050,450	
Total Equity		25,054,906		24,723,674
LIABILITIES				
Current Liabilities:				
Accounts Payable	754,125		379,524	
Accrued Liabilities	257,948		750,272	
Total Current Liabilities		1,012,073		1,129,795
Non-Current Liabilities:				
Bonds Payable	4,564,507		3,587,541	
Other Non-Current Liabilities	80,182		90,522	
Total Non-Current Liabilities		4,644,689		3,678,063
Total Liabilities		5,656,762		4,807,858
TOTAL LIABILITIES AND EQUITY		30,711,668		29,531,533

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS – WATER RECLAMATION FUND
For the 11 Months Ending November 30, 2021 and 2020

	2021	2020	Variance	%
OPERATING REVENUES				
Residential Sales	1,075,343	1,095,702	(20,359)	98.1
Commercial Sales	1,115,146	996,647	118,499	111.9
Industrial Sales	1,281,738	1,073,296	208,442	119.4
Other Operating Revenues	77,568	39,172	38,396	198.0
Total Operating Revenues	3,549,794	3,204,817	344,977	110.8
OPERATING EXPENSES				
Collection - Operations	227,400	163,481	63,919	139.1
Collection - Maintenance	44,297	42,354	1,943	104.6
Pumping - Maintenance	76,215	88,275	(12,060)	86.3
Treatment and Disposal - Operations	1,169,332	1,164,371	4,961	100.4
Treatment and Disposal - Maintenance	86,562	49,010	37,552	176.6
Customer Accounts	176,128	163,665	12,463	107.6
Administrative and General	420,618	377,350	43,268	111.5
Depreciation	978,579	978,579		100.0
Total Operating Expenses	3,179,132	3,027,086	152,046	105.0
Operating Income (Loss)	370,662	177,731	192,931	208.6
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	16,188	20,632	(4,444)	78.5
Non Utility Income	993	8,557	(7,563)	11.6
Merchandising, Jobbing & Contract Income	4,735	6,449	(1,714)	73.4
Interest Expense	(82,262)	(5,912)	(76,350)	(1,391.4)
Total Non-Operating Revenue (Expense)	(60,346)	29,726	(90,072)	(203.0)
Net Income Before Amortizations	310,316	207,457	102,859	149.6
Net Income	310,316	207,457	102,859	149.6
Operating Transfers In (Out)	(190,315)	(177,153)	(13,162)	(107.4)
Increase (Decrease) in Retained Earnings	120,002	30,304	89,698	396.0
RETAINED EARNINGS - Beginning of Period	17,706,302	17,651,763	54,540	100.3
RETAINED EARNINGS - END OF PERIOD	17,826,304	17,682,066	144,238	100.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND
November 30, 2021 and 2020

	November 30, 2021		November 30, 2020	
ASSETS				
PLANT IN SERVICE				
Utility Plant in Service	88,919,474		81,032,631	
Less: Accumulated Depreciation	(48,612,322)		(46,360,075)	
Net Plant in Service		40,307,152		34,672,556
CURRENT ASSETS				
Cash & Investments	25,686,959		20,341,569	
Customer Accounts Receivable	4,705,926		5,022,131	
Inventory	1,575,226		992,777	
Prepaid Expenses	29,196		51,296	
Total Current Assets		31,997,307		26,407,774
RESTRICTED ASSETS		312,249		311,129
NON-CURRENT ASSETS				
Unamortized Loss	871,602		1,061,737	
Deferred Outflows of Resources	703,273		1,481,376	
Other Deferred Debits			160,300	
Interdepartmental Loan Receivable	409,044		409,044	
Total Non-Current Assets		1,983,920		3,112,457
TOTAL ASSETS		74,600,628		64,503,916
LIABILITIES AND EQUITY				
EQUITY				
Retained Earnings	61,614,128		59,728,973	
Total Equity		61,614,128		59,728,973
LIABILITIES				
Current Liabilities:				
Accounts Payable	1,298,545		2,057,964	
Accrued Liabilities	751,221		2,206,380	
Total Current Liabilities		2,049,766		4,264,345
Non-Current Liabilities:				
Bonds Payable	9,907,017			
Other Non-Current Liabilities	1,029,716		510,598	
Total Non-Current Liabilities		10,936,734		510,598
Total Liabilities		12,986,500		4,774,943
TOTAL LIABILITIES AND EQUITY		74,600,628		64,503,916

ROCHELLE MUNICIPAL UTILITIES

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

For the 11 Months Ending November 30, 2021 and 2020

	2021	2020	Variance	%
OPERATING REVENUES				
Residential	5,889,908	5,830,305	59,603	101.0
Small General Service	4,423,389	4,625,976	(202,587)	95.6
Large General Service	21,545,125	21,325,119	220,006	101.0
Public Street Lighting	1,780	127,514	(125,734)	1.4
Interdepartmental	342,190	471,797	(129,607)	72.5
Forfeited Discounts		52,928	(52,928)	.0
Other Operating Revenues	244,432	11,238,683	(10,994,251)	2.2
Total Operating Revenues	32,446,824	43,672,322	(11,225,498)	74.3
OPERATING EXPENSES				
Purchased Power	19,383,764	20,376,030	(992,265)	95.1
Generation - Operation	1,189,287	578,239	611,049	205.7
Generation - Maintenance	448,264	860,353	(412,089)	52.1
Transmission - Operation	1,396	807,889	(806,492)	.2
Transmission - Maintenance		2,640	(2,640)	.0
Distribution - Operation	1,343,143	1,647,705	(304,562)	81.5
Distribution - Maintenance	801,656	1,143,281	(341,626)	70.1
Depreciation	2,327,771	2,512,663	(184,892)	92.6
Taxes Other Than Income Taxes	134,857	150,107	(15,250)	89.8
Customer Accounts	449,333	421,644	27,689	106.6
Administrative & General	2,280,718	2,427,330	(146,612)	94.0
Total Operating Expenses	28,360,189	30,927,881	(2,567,692)	91.7
Operating Income (Loss)	4,086,635	12,744,442	(8,657,807)	32.1
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	76,191	123,669	(47,478)	61.6
Merchandising, Jobbing & Contract Income	25,631		25,631	.0
Merchandising, Jobbing & Contract Expense	(81,444)	(78,922)	(2,522)	(103.2)
Amortization Expense	(110,311)	25,394	(135,705)	(434.4)
Interest Expense	(72)	(1,470,806)	1,470,734	.0
Non-Operating Revenue (Expense)	29,536	53,774	(24,238)	54.9
Total Non-Operating Revenue (Expense)	(60,470)	(1,346,892)	1,286,422	(4.5)
Increase (Decrease) in Retained Earnings Before Operating Transfers	4,026,165	11,397,550	(7,371,385)	35.3
Operating Transfers In (Out)	(1,921,414)	(1,799,406)	(122,008)	(106.8)
Increase (Decrease) in Retained Earnings	2,104,751	9,598,145	(7,493,393)	21.9
RETAINED EARNINGS - Beginning of Period	59,509,377	50,133,033	9,376,344	118.7
RETAINED EARNINGS - END OF PERIOD	61,614,128	59,731,177	1,882,951	103.2