

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 5 MONTHS ENDING SEPTEMBER 30 2014**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	400,347	1,093,390	1,648,080	554,690	66.34
Licenses and Permits	44,906	254,704	616,500	361,796	41.31
Intergovernmental Revenue	280,875	1,459,501	3,226,754	1,767,253	45.23
Fines, Forfeitures & Penalties	9,016	45,772	160,000	114,228	28.61
Public Charges for Services	61,033	351,592	908,227	556,635	38.71
Other Fees	19,180	94,942	270,111	175,169	35.15
Miscellaneous Revenues	7,316	28,354	57,000	28,646	49.74
Other Financing Sources	163,024	831,786	2,006,286	1,174,500	41.46
Total Revenues	985,698	4,160,041	8,892,958	4,732,917	46.78
OPERATING EXPENSES					
Mayor and City Council	3,648	25,028	61,300	36,272	40.83
City Manager	8,619	68,009	166,305	98,296	40.89
City Attorney	9,724	64,925	155,350	90,425	41.79
City Clerk	10,096	77,322	155,406	78,084	49.75
Police Department	150,406	1,219,276	3,211,607	1,992,331	37.96
Fire Department	103,189	676,796	1,880,584	1,203,788	35.99
Community Development	13,752	112,644	278,847	166,203	40.4
Engineering	10,408	106,114	299,944	193,830	35.38
Street Division	71,286	537,399	1,601,638	1,064,239	33.55
Cemetery Division	7,596	53,006	127,715	74,709	41.5
Municipal Building	70,471	245,954	688,400	442,446	35.73
Economic Development	12,676	104,201	251,222	147,021	41.48
Total Expenses	471,873	3,290,672	8,878,318	5,587,646	37.06
Revenue over Expenses	513,824	869,368	14,640	(854,728)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	PROPERTY TAX	347,151.07	944,347.89	1,019,326.00 (74,978.11)	92.6
01-11-31110	PROPERTY TAX - POLICE PENSION	.00	.00	236,189.00 (236,189.00)	.0
01-11-31120	PROPERTY TAX - FIRE PENSION	.00	.00	237,565.00 (237,565.00)	.0
01-11-31500	ROAD & BRIDGE TAX	53,195.78	149,042.09	155,000.00 (5,957.91)	96.2
	TOTAL TAXES	400,346.85	1,093,389.98	1,648,080.00 (554,690.02)	66.3
<u>LICENSES & PERMITS</u>					
01-11-32100	LIQUOR LICENSES	25.00	18,975.00	22,250.00 (3,275.00)	85.3
01-11-32500	FRANCHISE LICENSE	.00	29,388.20	114,000.00 (84,611.80)	25.8
01-11-32510	TELECOMMUNICATIONS TAX	36,637.17	178,247.40	375,000.00 (196,752.60)	47.5
01-11-32800	AMUSEMENT LICENSE	.00	.00	2,250.00 (2,250.00)	.0
01-11-33100	BUILDING PERMITS	7,944.00	26,268.00	100,000.00 (73,732.00)	26.3
01-11-33500	ALARM FEES & FINES	300.00	1,825.00	3,000.00 (1,175.00)	60.8
	TOTAL LICENSES & PERMITS	44,906.17	254,703.60	616,500.00 (381,796.40)	41.3
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	STATE INCOME TAX	89,203.74	434,366.45	936,337.00 (501,970.55)	46.4
01-11-34200	REPLACEMENT TAX	.00	85,477.24	185,000.00 (99,522.76)	46.2
01-11-34300	VIDEO GAMING TAX	9,076.72	42,859.80	75,000.00 (32,140.20)	57.2
01-11-34400	SALES TAX	166,393.43	826,376.95	1,860,000.00 (1,033,623.05)	44.4
01-11-34450	LOCAL USE TAX	16,201.46	70,420.69	170,417.00 (99,996.31)	41.3
	TOTAL INTERGOVERNMENTAL REVENUES	280,875.35	1,459,501.13	3,226,754.00 (1,767,252.87)	45.2
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	COURT FINES	9,016.13	45,772.35	160,000.00 (114,227.65)	28.6
	TOTAL FINES, FORFEITURES & PENALTIES	9,016.13	45,772.35	160,000.00 (114,227.65)	28.6
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	AMBULANCE FEES	41,787.61	231,029.65	600,000.00 (368,970.35)	38.5
01-11-36700	POLICE FEES	4,580.00	34,569.87	70,000.00 (35,430.13)	49.4
01-11-36800	FIRE PROTECTION FEES	3,467.30	17,839.77	43,227.00 (25,387.23)	41.3
01-11-36900	STREET DIVISION FEES	3,203.23	16,677.68	75,000.00 (58,322.32)	22.2
01-11-39960	WATER RECL SOLID WASTE CHARGE	7,975.00	51,475.00	120,000.00 (68,525.00)	42.9
	TOTAL PUBLIC CHARGES FOR SERVICES	61,033.14	351,591.97	908,227.00 (556,635.03)	38.7
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,550.00	6,080.00	21,000.00	(14,920.00)	29.0
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	35,625.00	85,500.00	(49,875.00)	41.7
01-11-37900 OTHER REVENUES	10,504.86	52,487.02	125,611.00	(73,123.98)	41.8
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	35,000.00	(35,000.00)	.0
01-11-37910 BUILDING AND ZONING FEES	.00	750.00	2,500.00	(1,750.00)	30.0
TOTAL OTHER FEES	19,179.86	94,942.02	270,111.00	(175,168.98)	35.2
 MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	21.20	108.53	1,000.00	(891.47)	10.9
01-11-38110 INTEREST INCOME-CEMETERY	.00	1,541.25	3,000.00	(1,458.75)	51.4
01-11-38700 LOT SALES	3,355.00	7,353.00	15,000.00	(7,647.00)	49.0
01-11-38800 CEMETERY RECEIPTS	.00	690.00	3,000.00	(2,310.00)	23.0
01-11-38900 MISCELLANEOUS	3,940.00	18,660.98	35,000.00	(16,339.02)	53.3
TOTAL MISCELLANEOUS REVENUE	7,316.20	28,353.76	57,000.00	(28,646.24)	49.7
 OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	119,702.25	598,511.25	1,436,427.00	(837,915.75)	41.7
01-11-39920 TRANSFER FROM WATER	7,484.50	37,422.50	89,814.00	(52,391.50)	41.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,937.08	54,685.40	131,245.00	(76,559.60)	41.7
01-11-39946 SALES TAX FUND TRANSFER	9,000.00	45,000.00	108,000.00	(63,000.00)	41.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	900.00	4,500.00	10,800.00	(6,300.00)	41.7
01-11-39949 MFT FUND TRANSFER	.00	16,666.68	50,000.00	(33,333.32)	33.3
01-11-39950 SOLID WASTE TRANSFER	15,000.00	75,000.00	180,000.00	(105,000.00)	41.7
TOTAL OTHER FINANCING SOURCES	163,023.83	831,785.83	2,006,286.00	(1,174,500.17)	41.5
 TOTAL FUND REVENUE	 985,697.53	 4,160,040.64	 8,892,958.00	 (4,732,917.36)	 48.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	2,219.82	21,085.17	50,500.00	(29,434.83)	41.7
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	(100.00)	.0
01-12-55400-000 PRINTING	.00	.00	200.00	(200.00)	.0
01-12-58100-000 DUES	.00	175.00	1,000.00	(825.00)	17.5
01-12-58200-000 TRAVEL EXPENSES	108.40	1,051.52	2,000.00	(948.48)	52.6
01-12-58500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-12-58600-000 CONFERENCE EXPENSES	1,056.66	1,602.36	4,000.00	(2,397.64)	40.1
01-12-65100-000 OFFICE SUPPLIES	265.59	500.66	600.00	(99.34)	83.4
01-12-83000-000 EQUIPMENT	.00	395.70	2,000.00	(1,604.30)	19.8
01-12-91100-000 COMMUNITY RELATIONS	.00	237.63	800.00	(562.37)	29.7
TOTAL MAYOR/CITY COUNCIL	3,648.47	25,028.04	61,300.00	(36,271.96)	40.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	3,612.54	27,702.65	78,683.00	(50,980.35)	35.2
01-13-42200-000 SALARIES-PART-TIME	1,474.76	5,580.52	22,880.00	(17,299.48)	24.4
01-13-42400-000 VACATION	1,747.98	2,806.55	.00	2,806.55	.0
01-13-42500-000 SICK	(241.93)	17,758.07	.00	17,758.07	.0
01-13-45100-000 HEALTH INSURANCE	1,899.14	10,881.16	19,243.00	(8,361.84)	56.6
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	(300.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	450.00	450.00	850.00	(400.00)	52.9
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	200.00	.00	200.00	.0
01-13-55100-000 POSTAGE	.00	2,159.00	7,000.00	(4,841.00)	30.8
01-13-55300-000 PUBLISHING	.00	.00	1,000.00	(1,000.00)	.0
01-13-55400-000 PRINTING	.00	.00	750.00	(750.00)	.0
01-13-56100-000 DUES	55.00	55.00	600.00	(545.00)	9.2
01-13-56200-000 TRAVEL EXPENSES	.00	39.60	2,500.00	(2,460.40)	1.6
01-13-56300-000 TRAINING	.00	200.00	700.00	(500.00)	28.6
01-13-56500-000 PUBLICATIONS	.00	.00	300.00	(300.00)	.0
01-13-56600-000 CONFERENCE	.00	1,148.89	1,300.00	(151.11)	88.4
01-13-65100-000 OFFICE SUPPLIES	.00	261.09	1,500.00	(1,238.91)	17.4
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	.0
01-13-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	1,099.00	5,579.00	14,000.00	(8,421.00)	39.9
TOTAL CITY CLERK	10,096.49	77,321.53	155,406.00	(78,084.47)	49.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	1,452.65	13,052.52	36,608.00	(23,555.48)	35.7
01-17-42200-000 SALARIES-PART-TIME	.00	1,638.27	.00	1,638.27	.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	.0
01-17-42400-000 VACATION	319.97	2,863.04	.00	2,863.04	.0
01-17-42500-000 SICK	(131.80)	179.96	.00	179.96	.0
01-17-45100-000 HEALTH INSURANCE	532.80	3,052.67	7,504.00	(4,451.33)	40.7
01-17-51100-000 MAINTENANCE (BUILDING)	8,097.80	10,045.56	6,000.00	4,045.56	167.4
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	1,000.00	(1,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	159.99	799.95	1,920.00	(1,120.05)	41.7
01-17-53700-000 NETWORK ADMINISTRATION	13,406.67	67,033.35	160,880.00	(93,846.65)	41.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	1,231.50	14,816.68	32,000.00	(17,183.32)	46.3
01-17-55200-000 TELEPHONE	.00	779.63	3,500.00	(2,720.37)	22.3
01-17-55300-000 PUBLISHING	.00	.00	125.00	(125.00)	.0
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-17-57100-000 UTILITIES	6,338.81	28,070.02	60,000.00	(31,929.98)	46.8
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	202.50	500.00	(297.50)	40.5
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	540.00	3,000.00	(2,460.00)	18.0
01-17-59500-000 PROPERTY TAX	.00	3,933.62	4,600.00	(666.38)	85.5
01-17-61100-000 MAINTENANCE BUILDING	.00	71.24	5,000.00	(4,928.76)	1.4
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	.00	2,000.00	(2,000.00)	.0
01-17-65100-000 OFFICE SUPPLIES	416.74	825.31	2,500.00	(1,674.69)	33.0
01-17-65400-000 GENERAL SUPPLIES	620.59	2,081.47	5,000.00	(2,918.53)	41.6
01-17-82000-000 BUILDING	(198.00)	(198.00)	.00	(198.00)	.0
01-17-83000-000 EQUIPMENT	.00	1,549.77	.00	1,549.77	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	8,290.00	15,000.00	(6,710.00)	55.3
01-17-91100-000 COMMUNITY RELATIONS	25,105.00	25,145.00	26,000.00	(855.00)	96.7
01-17-91400-000 SALES TAX REBATE	2,297.18	7,280.36	60,000.00	(52,719.64)	12.1
01-17-92000-000 CONTINGENCY	.00	.00	125,000.00	(125,000.00)	.0
01-17-99964-000 TRANSFER ADMIN SERVICE	10,780.25	53,901.25	129,363.00	(75,461.75)	41.7
TOTAL MUNICIPAL BUILDING	70,470.65	245,954.17	688,400.00	(442,445.83)	35.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	9,724.10	64,924.60	135,000.00	(70,075.40)	48.1
01-18-53310-000	DEVELOPER LEGAL EXPENSE	.00	.00	20,000.00	(20,000.00)	.0
01-18-56100-000	DUES	.00	.00	100.00	(100.00)	.0
01-18-56600-000	CONFERENCE EXPENSES	.00	.00	250.00	(250.00)	.0
TOTAL CITY ATTORNEY		9,724.10	64,924.60	155,350.00	(90,425.40)	41.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	4,708.09	49,353.90	132,880.00	(83,526.10)	37.1
01-19-42400-000 VACATION	1,228.46	6,461.11	.00	6,461.11	.0
01-19-42500-000 SICK PAY	19.35	667.72	.00	667.72	.0
01-19-45100-000 HEALTH INSURANCE	1,215.98	6,625.35	17,125.00	(10,499.65)	38.7
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	75.00	5,000.00	(4,925.00)	1.5
01-19-55200-000 TELEPHONE	83.70	418.65	1,200.00	(781.35)	34.9
01-19-56100-000 DUES	.00	889.35	2,500.00	(1,610.65)	35.6
01-19-56200-000 TRAVEL EXPENSES	163.87	1,109.40	2,500.00	(1,390.60)	44.4
01-19-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	1,199.64	1,472.31	2,500.00	(1,027.69)	58.9
01-19-65100-000 OFFICE SUPPLIES	.00	266.95	500.00	(233.05)	53.4
01-19-83000-000 EQUIPMENT	.00	73.98	1,000.00	(926.02)	7.4
01-19-91100-000 COMMUNITY RELATIONS	.00	595.32	1,000.00	(404.68)	59.5
TOTAL CITY MANAGER	8,619.09	68,009.04	166,305.00	(98,295.96)	40.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	102,558.80	481,237.38	1,226,761.00	(745,523.62)	39.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	77,849.78	647,542.79	1,748,154.00	(1,100,611.21)	37.0
01-21-42200-000 SALARIES - PART-TIME	3,122.16	29,345.29	67,500.00	(38,154.71)	43.5
01-21-42300-000 SALARIES - OVERTIME	12,547.14	49,714.71	140,000.00	(90,285.29)	35.5
01-21-42400-000 SALARIES - VACATION PAY	6,314.45	96,481.95	124,000.00	(27,518.05)	77.8
01-21-42500-000 SALARIES - SICK PAY	684.60	6,399.14	45,000.00	(38,600.86)	14.2
01-21-42800-000 OIC - ON-CALL FTO	450.00	7,004.29	21,000.00	(13,995.71)	33.4
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	288,257.00	(288,257.00)	0
01-21-45100-000 HEALTH INSURANCE	31,357.14	179,661.66	415,957.00	(236,295.34)	43.2
01-21-47100-000 UNIFORM ALLOWANCE	848.41	2,830.70	24,000.00	(21,169.30)	11.8
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,639.25	13,155.70	34,000.00	(20,844.30)	38.7
01-21-51300-000 MAINTENANCE - VEHICLE	4,568.32	23,992.14	33,000.00	(9,007.86)	72.7
01-21-53400-000 MEDICAL SERVICES	732.00	956.93	2,000.00	(1,043.07)	47.9
01-21-53700-000 DATA PROCESSING SERVICES	.00	16,285.40	22,000.00	(5,714.60)	74.0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	2,000.00	10,400.00	(8,400.00)	19.2
01-21-55100-000 POSTAGE	.00	.00	300.00	(300.00)	0
01-21-55200-000 TELEPHONE	385.69	4,074.36	16,000.00	(11,925.64)	25.5
01-21-55300-000 PUBLISHING	.00	346.04	250.00	96.04	138.4
01-21-55400-000 PRINTING	.00	479.50	2,700.00	(2,220.50)	17.8
01-21-56100-000 DUES	205.00	723.85	5,000.00	(4,276.15)	14.5
01-21-56200-000 TRAVEL EXPENSES	657.21	798.68	2,500.00	(1,701.32)	32.0
01-21-56300-000 TRAINING	.00	1,500.00	12,000.00	(10,500.00)	12.5
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	18,800.00	(18,800.00)	0
01-21-57100-000 UTILITIES	97.14	529.64	1,290.00	(760.36)	41.1
01-21-57800-000 ANIMAL CONTROL	351.00	959.90	5,000.00	(4,040.10)	19.2
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	18.21	2,294.27	3,000.00	(705.73)	76.5
01-21-65100-000 OFFICE SUPPLIES	915.81	2,589.19	7,000.00	(4,410.81)	37.0
01-21-65200-000 OPERATING SUPPLIES	641.64	4,648.80	17,000.00	(12,351.20)	27.4
01-21-65500-000 AUTOMOBILE FUEL/OIL	5,005.77	23,743.17	65,000.00	(41,256.83)	36.5
01-21-65800-000 PRISONER SUPPLIES	.00	2,246.77	1,000.00	1,246.77	224.7
01-21-66200-000 K9 SUPPLIES	697.27	6,235.23	500.00	5,735.23	1247.1
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	8,782.00	9,573.00	(791.00)	91.7
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	(74.00)	71,567.78	66,926.00	4,641.78	106.9
01-21-91700-000 INVESTIGATIONS	190.00	700.00	2,000.00	(1,300.00)	35.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	6,000.00	.00	6,000.00	0
01-21-92400-000 DUI	1,202.50	5,685.70	.00	5,685.70	0
TOTAL POLICE DEPARTMENT	150,406.49	1,219,275.58	3,211,607.00	(1,992,331.42)	38.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	43,698.85	357,900.49	947,000.00	(589,099.51)	37.8
01-22-42200-000 SALARIES - PART-TIME	1,206.82	28,400.09	83,400.00	(54,999.91)	34.1
01-22-42300-000 SALARY EXPENSE - OVERTIME	11,474.12	78,771.06	158,000.00	(79,228.94)	49.9
01-22-42400-000 SALARIES - VACATION PAY	2,831.70	35,273.58	.00	35,273.58	0
01-22-42500-000 SALARIES - SICK PAY	92.83	2,933.44	.00	2,933.44	0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	289,936.00	(289,936.00)	0
01-22-45100-000 HEALTH INSURANCE	14,428.26	82,667.10	203,198.00	(120,530.90)	40.7
01-22-47100-000 UNIFORM ALLOWANCE	283.74	7,313.14	11,000.00	(3,686.86)	66.5
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.50	5,369.15	8,000.00	(2,630.85)	67.1
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	46.00	2,030.56	8,500.00	(6,469.44)	23.9
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	2,839.69	7,092.00	8,000.00	(908.00)	88.7
01-22-53300-000 LEGAL SERVICE	.00	420.00	.00	420.00	0
01-22-53400-000 MEDICAL SERVICES	250.00	426.00	4,500.00	(4,074.00)	9.5
01-22-54900-000 OTHER PROFESSIONAL SERVICES	5,482.91	15,614.84	54,000.00	(38,385.16)	28.9
01-22-55100-000 POSTAGE	6.21	95.36	150.00	(54.64)	63.6
01-22-55200-000 TELEPHONE	293.13	2,441.96	9,500.00	(7,058.04)	25.7
01-22-55400-000 PRINTING	.00	.00	500.00	(500.00)	0
01-22-56100-000 DUES	.00	1,163.53	1,200.00	(36.47)	97.0
01-22-56200-000 TRAVEL EXPENSES	170.17	816.53	1,800.00	(983.47)	45.4
01-22-56300-000 TRAINING	.00	5,391.92	5,000.00	391.92	107.8
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,000.00	(2,000.00)	0
01-22-56500-000 PUBLICATIONS	.00	327.60	1,000.00	(672.40)	32.8
01-22-57100-000 UTILITIES	1,782.23	7,856.19	19,000.00	(11,143.81)	41.4
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	6.89	517.14	3,000.00	(2,482.86)	17.2
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	176.77	1,873.70	5,000.00	(3,126.30)	37.5
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	388.32	548.00	3,000.00	(2,452.00)	18.3
01-22-65100-000 OFFICE SUPPLIES	141.03	864.89	2,500.00	(1,635.11)	34.6
01-22-65200-000 OPERATING SUPPLIES	1,057.83	3,707.56	13,000.00	(9,292.44)	28.5
01-22-65400-000 JANITORIAL SUPPLIES	404.85	2,480.72	3,500.00	(1,019.28)	70.9
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,278.61	5,806.07	19,500.00	(13,693.93)	29.8
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	14,809.75	18,693.29	15,400.00	3,293.29	121.4
TOTAL FIRE DEPARTMENT	103,189.21	676,795.91	1,880,584.00	(1,203,788.09)	36.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	253,595.70	1,896,071.49	5,092,191.00	(3,196,119.51)	37.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	23,176.00	228,578.66	589,008.00	(360,429.34)	38.8
01-41-42200-000 SALARIES (PART-TIME)	.00	4,464.00	8,000.00	(3,536.00)	55.8
01-41-42300-000 SALARY EXPENSE-OVERTIME	673.67	4,518.45	58,800.00	(54,281.55)	7.7
01-41-42400-000 VACATION	4,230.96	27,173.57	.00	27,173.57	.0
01-41-42500-000 SICK	331.12	2,073.48	.00	2,073.48	.0
01-41-42600-000 SALARIES-PAGER PAY	569.82	6,179.71	19,000.00	(12,820.29)	32.5
01-41-45100-000 HEALTH INSURANCE	11,463.52	65,748.30	161,445.00	(95,696.70)	40.7
01-41-47100-000 UNIFORM ALLOWANCE	60.00	353.00	1,000.00	(647.00)	35.3
01-41-47300-000 CLOTHING ACQUISITION	99.99	223.24	2,000.00	(1,776.76)	11.2
01-41-51100-000 MAINTENANCE (BUILDING)	150.00	587.00	2,500.00	(1,913.00)	23.5
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	3,376.99	15,000.00	(11,623.01)	22.5
01-41-51300-000 MAINT SERVICE-VEHICLE	1,301.50	4,700.50	15,000.00	(10,299.50)	31.3
01-41-51400-000 MAINTENANCE STREET	1,345.00	15,867.74	25,000.00	(9,132.26)	63.5
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	.0
01-41-52900-000 MAINTENANCE OTHER	.00	.00	5,000.00	(5,000.00)	.0
01-41-53600-000 JANITORIAL SERVICES	97.05	549.75	2,500.00	(1,950.25)	22.0
01-41-54900-000 OTHER PROFESSIONAL SERVICES	150.00	4,348.00	14,000.00	(9,654.00)	31.0
01-41-55100-000 POSTAGE	.00	4.90	100.00	(95.10)	4.9
01-41-55200-000 TELEPHONE	140.57	1,341.92	5,000.00	(3,658.08)	26.8
01-41-55300-000 PUBLISHING	.00	226.45	100.00	126.45	226.5
01-41-56200-000 TRAVEL EXPENSES	.00	258.06	300.00	(41.94)	86.0
01-41-56300-000 TRAINING	.00	899.00	1,000.00	(101.00)	89.9
01-41-57100-000 UTILITIES	768.58	4,603.66	15,000.00	(10,396.34)	30.7
01-41-57200-000 STREET LIGHTING	12,445.26	63,621.91	158,000.00	(94,378.09)	40.3
01-41-59400-000 LEASE OR RENTALS	1,005.00	1,005.00	5,000.00	(3,995.00)	20.1
01-41-61100-000 MAINTENANCE BUILDING	.00	.00	4,500.00	(4,500.00)	.0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	15.10	1,286.32	16,000.00	(14,713.68)	8.0
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	4,171.82	11,696.77	35,000.00	(23,303.23)	33.4
01-41-61400-000 SUPPLIES STREETS	4,200.77	39,397.20	52,000.00	(12,602.80)	75.8
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	122,200.00	(122,200.00)	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	214.98	4,745.96	12,000.00	(7,254.04)	39.6
01-41-62900-000 SUPPLIES OTHER	794.08	6,457.41	15,000.00	(8,542.59)	43.1
01-41-65100-000 OFFICE SUPPLIES	.00	388.12	2,000.00	(1,611.88)	19.4
01-41-65200-000 OPERATING SUPPLIES	896.86	2,635.83	8,000.00	(5,364.17)	33.0
01-41-65300-000 SMALL TOOLS	234.12	1,518.27	3,200.00	(1,681.73)	47.5
01-41-65400-000 JANITORIAL SUPPLIES	121.89	507.16	700.00	(192.84)	72.5
01-41-65500-000 GASOLINE/OIL	2,574.12	24,985.17	68,000.00	(43,014.83)	38.7
01-41-66100-000 SAFETY SUPPLIES	54.53	3,079.46	3,500.00	(420.54)	88.0
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	140,000.00	(140,000.00)	.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	6,285.00	(6,285.00)	.0
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL STREET DIVISION	71,286.11	537,398.96	1,601,838.00	(1,064,239.04)	33.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	1,190.41	23,806.13	61,672.00	(37,865.87)	38.6
01-46-42200-000 SALARIES (PART-TIME)	.00	4,059.00	4,500.00	(441.00)	90.2
01-46-42300-000 SALARY EXPENSE-OVERTIME	(200.14)	661.08	6,700.00	(6,038.92)	9.9
01-46-42400-000 VACATION	1,573.82	2,533.29	.00	2,533.29	.0
01-46-45100-000 HEALTH INSURANCE	1,366.34	7,760.79	19,243.00	(11,482.21)	40.3
01-46-47100-000 UNIFORM ALLOWANCE	45.00	130.00	350.00	(220.00)	37.1
01-46-47300-000 CLOTHING ACQUISITION	.00	.00	200.00	(200.00)	.0
01-46-51100-000 MAINTENANCE (BUILDING)	255.94	460.94	700.00	(239.06)	65.9
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	30.50	30.50	300.00	(269.50)	10.2
01-46-54900-000 OTHER PROFESSIONAL SERVICES	2,725.00	2,825.00	5,000.00	(2,175.00)	56.5
01-46-55200-000 TELEPHONE	51.19	426.02	1,000.00	(573.98)	42.6
01-46-55300-000 PUBLISHING	.00	99.00	.00	99.00	.0
01-46-56200-000 TRAVEL EXPENSES	.00	29.01	100.00	(70.99)	29.0
01-46-56300-000 TRAINING	.00	.00	100.00	(100.00)	.0
01-46-57100-000 UTILITIES	379.42	1,283.48	3,000.00	(1,716.52)	42.8
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	500.00	(500.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	125.75	1,000.00	(874.25)	12.6
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT SUPPLIES-GROUNDS	.00	47.25	1,500.00	(1,452.75)	3.2
01-46-65200-000 OPERATING SUPPLIES	.00	241.24	700.00	(458.76)	34.5
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	25.80	100.00	(74.20)	25.8
01-46-65500-000 GASOLINE/OIL	178.90	2,347.61	6,200.00	(3,852.39)	37.9
01-46-66100-000 SAFETY SUPPLIES	.00	99.23	250.00	(150.77)	39.7
01-46-83000-000 EQUIPMENT	.00	.00	3,500.00	(3,500.00)	.0
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	6,015.00	9,500.00	(3,485.00)	63.3
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	100.00	(100.00)	.0
TOTAL CEMETERY	7,596.38	53,006.12	127,715.00	(74,708.88)	41.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	7,132.49	60,697.30	159,389.00	(98,691.70)	38.1
01-48-42200-000 SALARIES-PART-TIME	(1,834.25)	8,998.75	17,960.00	(8,961.25)	50.1
01-48-42400-000 VACATION	(130.47)	5,222.33	00	5,222.33	0
01-48-42500-000 SICK	186.36	2,300.73	00	2,300.73	0
01-48-45100-000 HEALTH INSURANCE	2,732.68	15,656.98	38,485.00	(22,828.02)	40.7
01-48-51100-000 MAINTENANCE (BUILDING)	56.28	59.64	7,200.00	(7,140.36)	8
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,600.00	(1,600.00)	0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	658.97	1,055.32	2,000.00	(944.68)	52.8
01-48-53200-000 ENGINEERING SERVICE	.00	3,253.00	41,000.00	(37,747.00)	7.9
01-48-54900-000 OTHER PROFESSIONAL SERVICES	196.18	725.27	4,100.00	(3,374.73)	17.7
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	0
01-48-55200-000 TELEPHONE	88.28	964.45	2,600.00	(1,635.55)	37.1
01-48-55300-000 PUBLISHING	.00	80.50	200.00	(119.50)	40.3
01-48-56100-000 DUES	255.00	255.00	800.00	(545.00)	31.9
01-48-56200-000 TRAVEL EXPENSES	.00	372.62	1,000.00	(627.38)	37.3
01-48-56300-000 TRAINING	50.00	50.00	1,000.00	(950.00)	5.0
01-48-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	0
01-48-57100-000 UTILITIES	376.83	1,710.43	4,000.00	(2,289.57)	42.8
01-48-61200-000 SUPPLIES (EQUIPMENT)	37.05	61.34	2,570.00	(2,508.66)	2.4
01-48-65100-000 OFFICE SUPPLIES	66.08	309.23	1,000.00	(690.77)	30.9
01-48-65300-000 SMALL TOOLS	.00	414.01	850.00	(435.99)	48.7
01-48-65400-000 JANITORIAL SUPPLIES	17.93	285.82	480.00	(194.18)	59.6
01-48-65500-000 GASOLINE & OIL	474.89	1,901.24	3,800.00	(1,898.76)	50.0
01-48-67000-000 PRINT MATERIALS	8.50	19.50	100.00	(80.50)	19.5
01-48-68400-000 MICROCOMPUTER SOFTWARE	35.20	176.00	5,400.00	(5,224.00)	3.3
01-48-82000-000 BUILDING	.00	.00	1,500.00	(1,500.00)	0
01-48-83000-000 EQUIPMENT	.00	1,494.42	1,900.00	(405.58)	78.7
01-48-87000-000 FURNITURE	.00	.00	660.00	(660.00)	0
01-48-91100-000 COMMUNITY RELATIONS	.00	50.00	50.00	.00	100.0
01-48-92900-000 MISCELLANEOUS	.00	.00	50.00	(50.00)	0
TOTAL ENGINEERING	10,408.00	106,113.88	299,944.00	(193,830.12)	35.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	89,290.49	696,518.96	2,029,297.00	(1,332,778.04)	34.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	8,330.45	75,498.56	181,645.00	(106,148.44)	41.6
01-44-42400-000 VACATION	825.08	6,687.02	00	6,687.02	0
01-44-42500-000 SICK	21.19	636.63	00	636.63	0
01-44-45100-000 HEALTH INSURANCE	2,698.34	15,319.14	38,002.00	(22,682.86)	40.3
01-44-51300-000 MAINTENANCE (VEHICLE)	188.39	219.32	1,500.00	(1,280.68)	14.6
01-44-52900-000 NUISANCE ABATEMENT	.00	4,196.80	2,000.00	2,196.80	209.8
01-44-53300-000 LEGAL SERVICE	525.00	525.00	1,800.00	(1,275.00)	29.2
01-44-53400-000 MEDICAL SERVICES	.00	.00	100.00	(100.00)	0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	5,809.00	21,000.00	(15,191.00)	27.7
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	499.00	499.00	00	499.00	0
01-44-55100-000 POSTAGE	.00	31.82	500.00	(468.18)	6.4
01-44-55200-000 TELEPHONE	68.96	354.20	1,200.00	(845.80)	29.5
01-44-55300-000 PUBLISHING	160.20	943.40	3,000.00	(2,056.60)	31.5
01-44-55400-000 PRINTING	.00	.00	1,000.00	(1,000.00)	0
01-44-55100-000 DUES	.00	285.85	1,700.00	(1,414.15)	16.8
01-44-56200-000 TRAVEL EXPENSES	.00	.00	750.00	(750.00)	0
01-44-56300-000 TRAINING	.00	.00	1,500.00	(1,500.00)	0
01-44-56500-000 PUBLICATIONS	.00	107.00	300.00	(193.00)	35.7
01-44-56600-000 CONFERENCE EXPENSES	350.00	350.00	1,000.00	(650.00)	35.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	2.56	1,000.00	(997.44)	3
01-44-65100-000 OFFICE SUPPLIES	.00	557.91	1,200.00	(642.09)	46.5
01-44-65500-000 AUTOMOTIVE FUEL/OIL	85.67	622.79	2,250.00	(1,627.21)	27.7
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	17,400.00	(17,400.00)	0
TOTAL COMMUNITY DEVELOPMENT	13,752.18	112,644.00	278,847.00	(166,203.00)	40.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	6,821.65	58,757.14	153,386.00	(94,628.86)	38.3
01-61-42100-000 SALARIES (FULL-TIME)	(1,332.48)	16,464.00	57,740.00	(41,276.00)	28.5
01-61-42400-000 VACATION	(13.19)	5,749.57	.00	5,749.57	.0
01-61-42500-000 SICK	3,987.65	7,263.98	.00	7,263.98	.0
01-61-45100-000 HEALTH INSURANCE	1,899.14	10,881.16	26,746.00	(15,864.84)	40.7
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	226.99	2,400.00	(2,173.01)	9.5
01-61-55100-000 POSTAGE	.00	6.50	150.00	(143.50)	4.3
01-61-55200-000 TELEPHONE	60.00	499.36	1,900.00	(1,400.64)	26.3
01-61-56100-000 DUES	25.00	25.00	500.00	(475.00)	5.0
01-61-56200-000 TRAVEL EXPENSES	445.04	1,733.27	3,500.00	(1,766.73)	49.5
01-61-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-61-56600-000 CONFERENCE	45.00	952.22	1,000.00	(47.78)	95.2
01-61-65100-000 OFFICE SUPPLIES	512.40	954.98	1,750.00	(795.02)	54.6
01-61-83000-000 EQUIPMENT	.00	.00	1,200.00	(1,200.00)	.0
01-61-92900-000 MISCELLANEOUS CHARGES	225.77	686.37	750.00	(63.63)	91.5
TOTAL ECONOMIC DEVELOPMENT	12,675.98	104,200.54	251,222.00	(147,021.46)	41.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	26,428.18	216,844.54	530,069.00	(313,224.46)	40.9
TOTAL FUND EXPENDITURES	471,873.15	3,290,672.37	8,878,318.00	(5,587,645.63)	37.1
NET REVENUE OVER EXPENDITURES	513,824.38	869,368.27	14,640.00	854,728.27	5938.3

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 5 MONTHS ENDING SEPTEMBER 30 2014

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	11,819	32,151	34,500	2,349	93.19
Insurance	46,060	125,297	134,500	9,203	93.16
Illinois Municipal Retirement	82,192	223,580	292,958	69,378	76.32
Social Security	71,926	195,655	210,075	14,420	93.14
Ambulance	33	112	-	(112)	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	14,205	178,076	1,244,700	1,066,624	14.31
Utility Tax	32,283	158,986	379,400	220,414	41.9
Travel and Tourism	25,422	114,387	221,299	106,912	51.69
Sales Tax	87,928	442,300	978,500	536,200	45.2
Lighthouse Pointe TIF	190,161	592,109	415,100	(177,009)	142.64
Foreign Fire Insurance	-	-	21,815	21,815	0
TIF	-	-	-	-	0
Overweight Truck	4,008	29,933	68,700	38,767	43.57
Capital Improvement	8,750	43,750	4,462,500	4,418,750	0.98
Stormwater Management	6,629	8,852	15,400	6,548	57.48
Technology Park	3	12	100	88	11.59
Debt Service	-	-	-	-	0
Solid Waste	33,286	373,984	1,228,000	854,016	30.45
Technology Center	102,436	512,169	1,279,659	767,490	40.02
Airport	157,560	524,621	733,576	208,955	71.52
Railroad	302,158	493,575	1,969,083	1,475,508	25.07
Health Insurance	114	547	1,500	953	36.44
Administrative Services	42,753	213,764	513,033	299,269	41.67
Total Revenues	1,219,726	4,263,858	14,204,398	9,940,540	30.02

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 5 MONTHS ENDING SEPTEMBER 30 2014

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	5,200	27,300	35,450	8,150	77.01
Insurance	50,130	260,458	433,000	172,542	60.15
Illinois Municipal Retirement	19,208	104,496	266,000	161,504	39.28
Social Security	14,760	80,800	199,000	118,200	40.6
Ambulance	-	-	480,000	480,000	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	16,667	1,693,000	1,676,333	0.98
Utility Tax	-	-	713,500	713,500	0
Travel and Tourism	13,082	116,666	239,393	122,727	48.73
Sales Tax	9,000	45,000	2,050,000	2,005,000	2.2
Lighthouse Pointe TIF	-	98,648	273,235	174,587	36.1
Foreign Fire Insurance	-	-	48,500	48,500	0
TIF	-	-	-	-	0
Overweight Truck	9,902	49,838	127,700	77,862	39.03
Capital Improvement	222,248	1,017,466	4,577,500	3,560,034	22.23
Stormwater Management	3,224	22,511	216,000	193,489	10.42
Technology Park	-	281	31,500	31,219	0.89
Debt Service	-	-	-	-	0
Solid Waste	52,149	344,101	1,718,281	1,374,180	20.03
Technology Center	68,284	225,781	928,481	702,700	24.32
Airport	84,049	320,173	788,877	468,704	40.59
Railroad	367,083	677,037	1,522,536	845,499	44.47
Health Insurance	14,475	33,104	97,000	63,896	34.13
Administrative Services	17,581	243,236	596,789	353,553	40.76
Total Expenses	950,374	3,683,562	17,035,742	13,352,180	21.62
Revenue over Expenses	269,352	580,296	(2,831,344)	(3,411,640)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND September 30, 2014 and 2013

	September 30, 2014	September 30, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	20,373,743	19,435,023
Less: Accumulated Depreciation	(6,272,009)	(5,787,303)
Net Plant in Service	14,101,735	13,647,719
CURRENT ASSETS		
Cash & Investments	1,726,768	1,552,180
Customer Accounts Receivable	309,743	269,146
Other Accounts Receivable	65,312	59,939
Inventory	350	
Prepaid Expenses	4,681	4,542
Total Current Assets	2,106,854	1,885,807
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	16,208,589	15,533,526
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,927,730	15,287,534
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	16,111,418	15,471,223
LIABILITIES		
Current Liabilities:		
Accounts Payable	72,301	37,726
Accrued Liabilities	24,870	24,578
Total Current Liabilities	97,171	62,304
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	97,171	62,304
TOTAL LIABILITIES AND EQUITY	16,208,589	15,533,526

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 5 Months Ending September 30, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential Sales	378,553	344,676	33,876	109.8
Commercial Sales	287,281	280,727	6,554	102.3
Industrial Sales	329,343	319,698	9,644	103.0
Interdepartmental Sales				.0
Other Operating Revenues	45,083	31,103	13,980	145.0
	1,040,259	976,204	64,055	106.6
OPERATING EXPENSES				
Source of Supply - Operations	115,089	106,326	8,763	108.2
Source of Supply - Maintenance	1,211	2,269	(1,059)	53.4
Water Treatment - Operations	58,089	59,760	(3,671)	93.9
Water Treatment - Maintenance	9,988	11,949	(1,981)	83.4
Distribution - Operations	32,613	37,533	(4,919)	86.9
Distribution - Maintenance	96,739	96,155	585	100.6
Customer Accounts	40,957	43,934	(2,977)	93.2
Administrative and General	77,961	70,290	7,671	110.9
Depreciation	191,975	188,036	3,939	102.1
Indirect Transfers to Municipality				.0
	622,603	616,253	6,350	101.0
Operating Income (Loss)	417,656	359,952	57,705	116.0
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	640	(8,670)	9,310	7.4
Investment Income	573	605	(31)	94.8
Merchandising, Jobbing & Contract Income	45	5,373	(5,328)	.8
Merchandising, Jobbing & Contract Expense	(368)	(875)	507	(42.0)
Interest Expense	(7)	(5)	(1)	(125.7)
	884	(3,573)	4,457	24.7
Net Income Before Amortizations	418,540	356,379	62,161	117.4
Amortization of Contributions in Aid of Construction				.0
Net Income	418,540	356,379	62,161	117.4
Operating Transfers In (Out)	(37,423)	(35,550)	(1,872)	(105.3)
Interfund Transfer W/WR Loan Forgiveness	2,810,874	2,810,874		100.0
	3,191,992	3,131,702	60,289	101.9
Increase (Decrease) in Retained Earnings	3,191,992	3,131,702	60,289	101.9
RETAINED EARNINGS - Beginning of Period	12,735,782	12,155,832	579,950	104.8
RETAINED EARNINGS - END OF PERIOD	15,927,774	15,287,534	640,239	104.2

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
September 30, 2014 and 2013

	September 30, 2014	September 30, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant In Service	37,813,888	37,116,642
Less: Accumulated Depreciation	(19,909,136)	(18,977,594)
Net Plant in Service	17,904,752	18,139,047
CURRENT ASSETS		
Cash & Investments	(297,029)	(427,684)
Customer Accounts Receivable	1,040,613	917,106
Other Accounts Receivable	79,628	85,134
Inventory	3,480	3,480
Prepaid Expenses	11,322	9,701
Total Current Assets	838,014	587,738
RESTRICTED FUNDS	3,503,032	3,605,342
NON-CURRENT ASSETS		
Unamortized Loss	(3,842)	13,159
Note Receivable - Associated Company		
Total Non-Current Assets	(3,842)	13,159
TOTAL ASSETS	22,241,957	22,345,286
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	13,984,153	13,200,255
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	20,952,918	20,169,020
LIABILITIES		
Current Liabilities:		
Accounts Payable	107,448	70,991
Accrued Liabilities	67,207	57,593
Total Current Liabilities	174,654	128,584
Non-Current Liabilities:		
Bonds Payable	1,116,966	2,044,068
Unamortized Premium on Long-Term Debt	(2,581)	3,613
Other Non-Current Liabilities		
Total Non-Current Liabilities	1,114,385	2,047,682
Total Liabilities	1,289,039	2,176,266
TOTAL LIABILITIES AND EQUITY	22,241,957	22,345,286

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 5 Months Ending September 30, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential Sales	442,066	423,769	18,297	104.3
Commercial Sales	437,355	502,387	(65,033)	87.1
Industrial Sales	363,274	354,719	8,555	102.4
Interdepartmental Sales				0
Other Operating Revenues	232,160	11,636	220,524	1,995.2
	1,474,855	1,292,512	182,344	114.1
OPERATING EXPENSES				
Collection - Operations	36,534	36,888	(354)	99.0
Collection - Maintenance	27,101	61,849	(34,748)	43.8
Pumping - Operations	29	7,284	(7,255)	4
Pumping - Maintenance	506	2,701	(2,195)	18.7
Treatment and Disposal - Operations	416,706	372,524	44,182	111.9
Treatment and Disposal - Maintenance	103,620	93,080	10,540	111.3
Customer Accounts	48,123	50,238	(2,116)	95.8
Administrative and General	75,607	89,943	(14,336)	84.1
Depreciation	370,662	367,373	3,289	100.9
	1,078,888	1,081,881	(2,993)	99.7
Operating Income (Loss)	395,967	210,630	185,337	188.0
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	3,903	4,626	(722)	84.4
Non Utility Income	6,038	375,025	(368,988)	1.6
Merchandising, Jobbing & Contract Income	5,779	7,143	(1,364)	80.9
Merchandising, Jobbing & Contract Expense	(1,000)	(2,067)	1,067	(48.4)
Amortization Expense	(1,261)	(13,404)	12,143	(9.4)
Interest Expense	(9,279)	(32,112)	22,833	(28.9)
	4,181	339,211	(335,031)	1.2
Net Income Before Amortizations	400,148	549,841	(149,694)	72.8
Amortization of Contributions in Aid of Construction				0
Net Income	400,148	549,841	(149,694)	72.8
Operating Transfers In (Out)	(54,685)	(52,775)	(1,910)	(103.6)
Interfund transfer WWR loan forgiveness	(2,810,874)	(2,810,874)		(100.0)
	(2,465,412)	(2,313,808)	(151,604)	(108.6)
RETAINED EARNINGS - Beginning of Period	16,449,565	15,514,063	935,502	108.0
RETAINED EARNINGS - END OF PERIOD	13,984,153	13,200,255	783,897	105.9

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND September 30, 2014 and 2013

	September 30, 2014	September 30, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	75,837,270	70,864,759
Less: Accumulated Depreciation	(40,714,976)	(38,441,840)
Net Plant in Service	35,122,294	32,422,919
CURRENT ASSETS		
Cash & Investments	5,251,054	8,284,104
Customer Accounts Receivable	4,992,852	4,731,557
Other Accounts Receivable		
Inventory	2,637,460	3,160,711
Prepaid Expenses	292,950	165,694
Total Current Assets	13,174,316	16,342,065
RESTRICTED ASSETS	9,000,628	8,827,874
NON-CURRENT ASSETS		
Unamortized Loss	28,030	86,722
Other Deferred Debits	30,992	50,567
Interdepartmental Loan Receivable	1,092,607	1,196,493
Total Non-Current Assets	1,151,630	1,333,782
TOTAL ASSETS	58,448,868	58,926,641
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,141,349	44,467,561
Contribution in Aid of Construction (Net)		
Total Equity	44,141,349	44,467,561
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,938,931	2,500,856
Accrued Liabilities	228,948	218,149
Total Current Liabilities	3,167,879	2,719,005
Non-Current Liabilities:		
Bonds Payable	10,878,448	11,278,622
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	461,191	461,453
Total Non-Current Liabilities	11,139,639	11,740,074
Total Liabilities	14,307,518	14,459,080
TOTAL LIABILITIES AND EQUITY	58,448,868	58,926,641

ROCHELLE MUNICIPAL UTILITIES

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

For the 5 Months Ending September 30, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential	2,813,925	2,787,420	26,504	101.0
Small General Service	2,309,350	2,252,011	57,338	102.6
Large General Service	8,883,545	8,146,222	737,323	109.1
Public Street Lighting	62,791	63,266 (	475)	99.3
Interdepartmental	221,830	200,843	20,986	110.5
Forfeited Discounts	103,465	36,510	66,955	283.4
Other Operating Revenues	158,274	166,924 (	8,651)	94.8
Total Operating Revenues	14,553,179	13,653,197	899,982	106.6
OPERATING EXPENSES				
Purchased Power	10,820,957	9,049,017	1,571,939	117.4
Generation - Operation	279,788	341,757 (	61,970)	81.9
Generation - Maintenance	195,318	261,006 (	65,688)	74.8
Transmission - Operation	855	1,043 (	188)	82.0
Distribution - Operation	553,657	391,631	162,026	141.4
Distribution - Maintenance	275,095	262,480	12,615	104.8
Depreciation	901,733	862,877	38,856	104.5
Taxes Other Than Income Taxes	56,270	53,468	2,801	105.2
Customer Accounts	105,157	109,524 (	4,366)	96.0
Administrative & General	814,711	911,778 (	97,066)	89.4
Indirect Transfers to Municipality				0
Total Operating Expenses	13,803,541	12,244,582	1,558,958	112.7
Operating Income (Loss)	749,638	1,408,614 (	658,976)	53.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	5,985	7,617 (	1,632)	78.6
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(31,054)	(46,508)	15,454 (	66.8)
Amortization Expense	(10,428)	(10,428)	(100.0)	
Interest Expense	(251,511)	(250,477)	(1,034)	(100.4)
Non-Operating Revenue (Expense)	13,468		13,468	.0
Total Non-Operating Revenue (Expense)	(273,540)	(299,796)	26,256 (	91.2)
Increase (Decrease) in Retained Earnings Before Operating Transfers	476,098	1,108,818 (	632,720)	42.9
Operating Transfers In (Out)	(598,511)	(571,482)	(27,029)	(104.7)
Increase (Decrease) in Retained Earnings	(122,413)	537,336 (	659,750)	(22.8)
RETAINED EARNINGS - Beginning of Period	44,265,798	43,930,225	335,573	100.8
RETAINED EARNINGS - END OF PERIOD	44,143,384	44,467,561 (	324,177)	99.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS September 30, 2014 and 2013

	September 30, 2014	September 30, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,613,024	3,492,575
Tech Center Building		
Less: Accumulated Depreciation	(2,791,360)	(2,702,452)
Net Plant in Service	821,664	790,122
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(607,529)	(358,110)
Customer Accounts Receivable	(2,074)	12,251
Miscellaneous Accounts Receivable		
Prepaid Expenses	6,715	5,524
Inventory		
Total Current Assets	(602,888)	(340,335)
TOTAL ASSETS	218,776	449,787
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(358,016)	(355,690)
Revenue over Expenditures	(123,849)	(41,132)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(128,943)	(43,900)
LIABILITIES		
Current Liabilities		
Accounts Payable	14,007	100,378
Accrued Liabilities	24,081	28,800
Other Liabilities		
Total Current Liabilities	38,088	129,178
Non-Current Liabilities:		
Interdepartmental Loan Payable	309,631	364,508
2008 Bonds Payable		
Total Non-Current Liabilities	309,631	364,508
Total Liabilities	347,719	493,687
TOTAL LIABILITIES AND EQUITY	218,776	449,787

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 5 Months Ending September 30, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Network Administration Fees	191,548	225,222	(33,674)	85.1
VOIP Services	14,122	27,639	(13,518)	51.1
Misc Revenues				0
Network and Hardware Support				0
Data Services	2,395	2,395		100.0
Fiber Internet Access	42,279	48,067	(5,788)	88.0
Dial-up Internet Access	5,351	6,900	(1,549)	77.6
Wireless Internet Access	13,036	15,310	(2,274)	85.2
Network Internet Access	8,498	8,498		100.0
Web Site Host	3,267	3,944	(677)	82.8
Web Site Development				0
Activation Fee				0
Wireless Installation				0
Mailboxes	892	760	133	117.5
Forfeited Discounts	705	377	328	187.1
	Total Operating Revenues	339,111	(57,016)	83.2
OPERATING EXPENSES				
Personnel	108,296	114,982	(6,685)	94.2
Insurance Benefits	22,670	39,258	(16,588)	57.8
Pension & Other Benefits	21,154	22,673	(1,519)	93.3
Contractual Services- Maintenance	9,039	4,154	4,885	217.6
Contractual Services- Professional	57,913	34,754	23,159	166.6
Contractual Services- Communications	41,110	27,201	13,910	151.1
Contractual Services- Professional Development	1,438	2,471	(1,033)	58.2
Service Charges	51,913	51,841	71	100.1
Commodities - Maintenance Supplies	529	44	485	1,205.3
Commodities - General Supplies	2,301	6,205	(3,905)	37.1
Other Expenditures	(854)	(179)	(675)	(476.3)
Depreciation	80,335	62,038	18,297	129.5
Transfer to Administrative Services	6,667	6,667		100.0
	Total Operating Expenses	372,107	30,404	108.2
	Operating Income (Loss)	(32,996)	(87,420)	(364.9)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income		10,096	(10,096)	0
Merchandising, Jobbing, & Contract Expense	(3,017)	(17,747)	14,730	(17.0)
Investment Income				0
Lease Revenues				0
ICC Grant				0
Transfer From Other Funds				0
Transfers To Other Funds				0
Amortization Expense				0
Interest Expense	(415)	(484)	69	(85.8)
	Total Non-Operating Revenue (Expense)	8,136	4,703	(42.2)
	Increase (Decrease) in Retained Earnings	(41,132)	(82,717)	(301.1)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 5 Months Ending September 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(358,016)</u>	<u>(355,690)</u>	<u>(2,326)</u>	<u>(100.7)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(481,865)</u></u>	<u><u>(396,822)</u></u>	<u><u>(85,043)</u></u>	<u><u>(121.4)</u></u>