

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 1 MONTHS ENDING MAY 31 2015**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	-	1,746,028	1,746,028	0
Licenses and Permits	68,925	68,925	612,000	543,075	11.26
Intergovernmental Revenue	277,922	277,922	3,520,797	3,242,875	7.89
Fines, Forfeitures & Penalties	7,674	7,674	130,000	122,326	5.9
Public Charges for Services	27,543	27,543	885,000	857,457	3.11
Other Fees	22,005	22,005	343,054	321,050	6.41
Miscellaneous Revenues	2,308	2,308	62,500	60,192	3.69
Other Financing Sources	196,173	196,173	2,404,072	2,207,899	8.16
Total Revenues	602,550	602,550	9,703,451	9,100,901	6.21

OPERATING EXPENSES

Mayor and City Council	4,608	4,608	61,300	56,692	7.52
City Manager	19,287	19,287	214,141	194,854	9.01
City Attorney	11,231	11,231	135,350	124,119	8.3
City Clerk	19,150	19,150	153,903	134,753	12.44
Police Department	236,395	236,395	3,321,953	3,085,558	7.12
Fire Department	126,560	126,560	2,129,724	2,003,164	5.94
Community Development	28,838	28,838	457,041	428,203	6.31
Engineering	21,270	21,270	327,590	306,320	6.49
Street Division	125,100	125,100	1,657,979	1,532,879	7.55
Cemetery Division	28,824	28,824	160,332	131,508	17.98
Municipal Building	43,269	43,269	742,171	698,902	5.83
Economic Development	28,901	28,901	336,107	307,206	8.6
Total Expenses	693,434	693,434	9,697,591	9,004,157	7.15
Revenue over Expenses	(90,885)	(90,885)	5,860	96,745	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	.00	.00	1,037,043.00	(1,037,043.00)	.0
01-11-31110	.00	.00	299,688.00	(299,688.00)	.0
01-11-31120	.00	.00	254,297.00	(254,297.00)	.0
01-11-31500	.00	.00	155,000.00	(155,000.00)	.0
TOTAL TAXES	.00	.00	1,746,028.00	(1,746,028.00)	0
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	.00	22,000.00	(22,000.00)	.0
01-11-32500	29,688.56	29,688.56	115,000.00	(85,331.44)	25.8
01-11-32510	34,548.44	34,548.44	420,000.00	(385,451.56)	8.2
01-11-32600	.00	.00	2,000.00	(2,000.00)	.0
01-11-33100	4,708.00	4,708.00	50,000.00	(45,292.00)	9.4
01-11-33500	.00	.00	3,000.00	(3,000.00)	.0
TOTAL LICENSES & PERMITS	68,925.00	68,925.00	612,000.00	(543,075.00)	11.3
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	50,762.63	50,762.63	928,678.00	(877,915.37)	5.5
01-11-34200	51,525.14	51,525.14	200,000.00	(148,474.86)	25.8
01-11-34300	10,688.95	10,688.95	100,000.00	(89,311.05)	10.7
01-11-34400	146,780.05	146,780.05	1,965,000.00	(1,818,219.95)	7.5
01-11-34450	17,092.62	17,092.62	177,119.00	(160,026.38)	9.7
01-11-34762	1,072.50	1,072.50	150,000.00	(148,927.50)	.7
TOTAL INTERGOVERNMENTAL REVENUES	277,921.89	277,921.89	3,520,797.00	(3,242,875.11)	7.9
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	7,674.34	7,674.34	130,000.00	(122,325.66)	5.9
TOTAL FINES, FORFEITURES & PENALTIES	7,674.34	7,674.34	130,000.00	(122,325.66)	5.9
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	4,708.29	4,708.29	550,000.00	(545,293.71)	.9
01-11-36700	13,837.00	13,837.00	75,000.00	(61,163.00)	18.5
01-11-36800	5,000.00	5,000.00	60,000.00	(55,000.00)	8.3
01-11-36900	(250.00)	(250.00)	75,000.00	(75,250.00)	(.3)
01-11-39960	4,250.00	4,250.00	125,000.00	(120,750.00)	3.4
TOTAL PUBLIC CHARGES FOR SERVICES	27,543.29	27,543.29	885,000.00	(857,456.71)	3.1
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	875.00	875.00	21,000.00	(20,125.00)	4.2
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	7,125.00	85,500.00	(78,375.00)	8.3
01-11-37900 OTHER REVENUES	14,004.50	14,004.50	168,054.00	(154,049.50)	8.3
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	15,000.00	(15,000.00)	.0
01-11-37903 REIMBURSEMENT OF COMM BRANDING	.00	.00	51,000.00	(51,000.00)	.0
01-11-37910 BUILDING AND ZONING FEES	.00	.00	2,000.00	(2,000.00)	.0
TOTAL OTHER FEES	22,004.50	22,004.50	343,054.00	(321,049.50)	6.4
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	35.82	35.82	500.00	(464.18)	7.2
01-11-38110 INTEREST INCOME-CEMETERY	.00	.00	3,000.00	(3,000.00)	.0
01-11-38700 LOT SALES	475.00	475.00	16,000.00	(15,525.00)	3.0
01-11-38800 CEMETERY RECEIPTS	70.00	70.00	3,000.00	(2,930.00)	2.3
01-11-38900 MISCELLANEOUS	1,727.00	1,727.00	40,000.00	(38,273.00)	4.3
TOTAL MISCELLANEOUS REVENUE	2,307.82	2,307.82	62,500.00	(60,192.18)	3.7
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	132,528.08	132,528.08	1,590,337.00	(1,457,808.92)	8.3
01-11-39920 TRANSFER FROM WATER	8,004.67	8,004.67	96,056.00	(88,051.33)	8.3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,889.92	10,889.92	130,679.00	(119,789.08)	8.3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	1,000.00	12,000.00	(11,000.00)	8.3
01-11-39949 MFT FUND TRANSFER	.00	.00	50,000.00	(50,000.00)	.0
01-11-39950 SOLID WASTE TRANSFER	43,750.00	43,750.00	525,000.00	(481,250.00)	8.3
TOTAL OTHER FINANCING SOURCES	196,172.67	196,172.67	2,404,072.00	(2,207,899.33)	8.2
TOTAL FUND REVENUE	602,549.51	602,549.51	9,703,451.00	(9,100,901.49)	6.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,300.90	4,300.90	50,500.00	(46,199.10)	8.5
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
01-12-56100-000 DUES	.00	.00	1,000.00	(1,000.00)	0
01-12-56200-000 TRAVEL EXPENSES	.00	.00	2,000.00	(2,000.00)	0
01-12-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	0
01-12-56600-000 CONFERENCE EXPENSES	.00	.00	4,000.00	(4,000.00)	0
01-12-65100-000 OFFICE SUPPLIES	70.48	70.48	600.00	(529.52)	11.8
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	0
01-12-91100-000 COMMUNITY RELATIONS	236.91	236.91	800.00	(563.09)	29.6
TOTAL MAYOR/CITY COUNCIL	4,608.29	4,608.29	61,300.00	(56,691.71)	7.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	7,839.69	7,839.69	74,534.00	(66,694.31)	10.5
01-13-42200-000 SALARIES-PART-TIME	1,873.51	1,873.51	21,949.00	(20,075.49)	8.5
01-13-42400-000 VACATION	2,419.23	2,419.23	.00	2,419.23	.0
01-13-45100-000 HEALTH INSURANCE	1,899.14	1,899.14	19,870.00	(17,770.86)	9.7
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	(300.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	750.00	(750.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	300.00	(300.00)	.0
01-13-55100-000 POSTAGE	.00	.00	7,000.00	(7,000.00)	.0
01-13-55300-000 PUBLISHING	.00	.00	1,000.00	(1,000.00)	.0
01-13-55400-000 PRINTING	.00	.00	500.00	(500.00)	.0
01-13-56100-000 DUES	80.00	80.00	600.00	(520.00)	13.3
01-13-56200-000 TRAVEL EXPENSES	.00	.00	4,500.00	(4,500.00)	.0
01-13-56300-000 TRAINING	.00	.00	700.00	(700.00)	.0
01-13-56500-000 PUBLICATIONS	.00	.00	300.00	(300.00)	.0
01-13-56600-000 CONFERENCE	.00	.00	3,500.00	(3,500.00)	.0
01-13-65100-000 OFFICE SUPPLIES	2,240.44	2,240.44	1,500.00	740.44	149.4
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	.0
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	2,500.00	2,500.00	2,500.00	.00	100.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	297.50	297.50	14,000.00	(13,702.50)	2.1
TOTAL CITY CLERK	19,149.51	19,149.51	153,903.00	(134,753.49)	12.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	3,302.98	3,302.98	38,842.00	(35,539.02)	8.5
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	0
01-17-45100-000 HEALTH INSURANCE	532.80	532.80	7,670.00	(7,137.20)	7.0
01-17-51100-000 MAINTENANCE (BUILDING)	.00	.00	9,000.00	(9,000.00)	0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	1,000.00	(1,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	336.96	336.96	1,800.00	(1,463.04)	18.7
01-17-53700-000 NETWORK ADMINISTRATION	10,761.42	10,761.42	129,137.00	(118,375.58)	8.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	255.00	255.00	35,000.00	(34,745.00)	.7
01-17-55200-000 TELEPHONE	331.44	331.44	2,000.00	(1,668.56)	16.6
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	0
01-17-57100-000 UTILITIES	6,134.80	6,134.80	60,000.00	(53,865.20)	10.2
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	40.50	500.00	(459.50)	8.1
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	.00	1,000.00	(1,000.00)	0
01-17-59500-000 PROPERTY TAX	4,184.90	4,184.90	4,500.00	(315.10)	93.0
01-17-61100-000 MAINTENANCE BUILDING	.00	.00	6,000.00	(6,000.00)	0
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	0
01-17-61700-000 MAINTENANCE (GROUNDS)	530.46	530.46	1,000.00	(469.54)	53.1
01-17-65100-000 OFFICE SUPPLIES	213.36	213.36	2,500.00	(2,286.64)	8.5
01-17-65400-000 GENERAL SUPPLIES	302.77	302.77	5,000.00	(4,697.23)	6.1
01-17-82000-000 BUILDING	.00	.00	20,000.00	(20,000.00)	0
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	155,000.00	(155,000.00)	0
01-17-91100-000 COMMUNITY RELATIONS	286.83	286.83	26,000.00	(25,713.17)	1.1
01-17-91400-000 SALES TAX REBATE	1,444.96	1,444.96	60,000.00	(58,555.04)	2.4
01-17-99964-000 TRANSFER ADMIN SERVICE	14,610.17	14,610.17	175,322.00	(160,711.83)	8.3
TOTAL MUNICIPAL BUILDING	43,269.35	43,289.35	742,171.00	(698,901.65)	5.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	11,231.25	11,231.25	130,000.00	(118,768.75)	8.6
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	.00	5,000.00	(5,000.00)	.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	 11,231.25	 11,231.25	 135,350.00	 (124,118.75)	 8.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	14,405.91	14,405.91	160,350.00	(145,944.09)	9.0
01-19-42500-000 SICK PAY	431.24	431.24	.00	431.24	0
01-19-45100-000 HEALTH INSURANCE	1,899.16	1,899.16	27,341.00	(25,441.84)	7.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	5,000.00	(5,000.00)	0
01-19-55200-000 TELEPHONE	160.55	160.55	3,600.00	(3,439.45)	4.5
01-19-56100-000 DUES	133.00	133.00	3,000.00	(2,867.00)	4.4
01-19-56200-000 TRAVEL EXPENSES	62.09	62.09	2,500.00	(2,437.91)	2.5
01-19-56400-000 TUITION	1,565.54	1,565.54	6,000.00	(4,434.46)	26.1
01-19-56500-000 PUBLICATIONS	10.16	10.16	150.00	(139.84)	6.8
01-19-56600-000 CONFERENCE EXPENSES	319.08	319.08	3,700.00	(3,380.92)	8.6
01-19-65100-000 OFFICE SUPPLIES	75.70	75.70	500.00	(424.30)	15.1
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	0
01-19-91100-000 COMMUNITY RELATIONS	225.00	225.00	1,000.00	(775.00)	22.5
TOTAL CITY MANAGER	19,287.43	19,287.43	214,141.00	(194,853.57)	9.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2015

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	97,545 83	97,545 83	1,306,865 00	(1,209,319.17)	7.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	152,630.79	152,630.79	1,860,132.00	(1,707,501.21)	8.2
01-21-42200-000 SALARIES - PART-TIME	4,473.43	4,473.43	65,000.00	(60,526.57)	6.9
01-21-42300-000 SALARIES - OVERTIME	9,825.75	9,825.75	160,000.00	(150,174.25)	6.1
01-21-42400-000 SALARIES - VACATION PAY	8,981.72	8,981.72	.00	8,981.72	.0
01-21-42500-000 SALARIES - SICK PAY	1,633.47	1,633.47	.00	1,633.47	.0
01-21-42800-000 OIC - ON-CALL FTO	2,118.01	2,118.01	21,000.00	(18,881.99)	10.1
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	365,754.00	(365,754.00)	.0
01-21-45100-000 HEALTH INSURANCE	27,107.75	27,107.75	400,087.00	(372,979.25)	6.8
01-21-47100-000 UNIFORM ALLOWANCE	1,529.33	1,529.33	35,000.00	(33,470.67)	4.4
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,811.82	1,811.82	34,000.00	(32,188.18)	5.3
01-21-51300-000 MAINTENANCE - VEHICLE	1,862.40	1,862.40	40,000.00	(38,137.60)	4.7
01-21-53400-000 MEDICAL SERVICES	100.00	100.00	2,000.00	(1,900.00)	5.0
01-21-53700-000 DATA PROCESSING SERVICES	842.08	842.08	26,000.00	(25,157.92)	3.2
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	12,000.00	(12,000.00)	.0
01-21-55100-000 POSTAGE	.00	.00	150.00	(150.00)	.0
01-21-55200-000 TELEPHONE	1,475.71	1,475.71	15,000.00	(13,524.29)	9.8
01-21-55300-000 PUBLISHING	150.00	150.00	600.00	(450.00)	25.0
01-21-55400-000 PRINTING	.00	.00	3,000.00	(3,000.00)	.0
01-21-56100-000 DUES	95.00	95.00	5,000.00	(4,905.00)	1.9
01-21-56200-000 TRAVEL EXPENSES	561.49	561.49	5,000.00	(4,438.51)	11.2
01-21-56300-000 TRAINING	.00	.00	15,000.00	(15,000.00)	.0
01-21-57100-000 UTILITIES	118.95	118.95	1,400.00	(1,281.05)	8.5
01-21-57800-000 ANIMAL CONTROL	.00	.00	3,000.00	(3,000.00)	.0
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	46.64	46.64	4,000.00	(3,953.36)	1.2
01-21-65100-000 OFFICE SUPPLIES	246.12	246.12	6,000.00	(5,753.88)	4.1
01-21-65200-000 OPERATING SUPPLIES	2,862.80	2,862.80	17,000.00	(14,137.20)	16.8
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,125.33	3,125.33	65,000.00	(61,874.67)	4.8
01-21-65800-000 PRISONER SUPPLIES	10.75	10.75	2,500.00	(2,489.25)	.4
01-21-66200-000 K9 SUPPLIES	149.35	149.35	1,919.00	(1,769.65)	7.8
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	14,496.00	14,496.00	60,740.00	(46,244.00)	23.9
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	82,184.00	(82,184.00)	.0
01-21-91700-000 INVESTIGATIONS	140.00	140.00	2,000.00	(1,860.00)	7.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	.00	7,635.00	(7,635.00)	.0
01-21-92400-000 DUI	.00	.00	3,352.00	(3,352.00)	.0
TOTAL POLICE DEPARTMENT	236,394.69	236,394.69	3,321,953.00	(3,085,558.31)	7.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	79,653.48	79,653.48	1,014,264.00	(934,610.52)	7.9
01-22-42200-000 SALARIES - PART-TIME	4,510.88	4,510.88	83,400.00	(78,889.12)	5.4
01-22-42300-000 SALARY EXPENSE - OVERTIME	9,563.52	9,563.52	166,000.00	(156,436.48)	5.8
01-22-42400-000 SALARIES - VACATION PAY	5,430.84	5,430.84	.00	5,430.84	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	310,357.00	(310,357.00)	.0
01-22-45100-000 HEALTH INSURANCE	14,428.26	14,428.26	207,713.00	(193,284.74)	7.0
01-22-47100-000 UNIFORM ALLOWANCE	268.55	268.55	11,000.00	(10,731.45)	2.4
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	3,090.89	3,090.89	8,000.00	(4,909.11)	38.6
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	730.04	730.04	9,000.00	(8,269.96)	8.1
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	.00	.00	9,000.00	(9,000.00)	.0
01-22-53400-000 MEDICAL SERVICES	.00	.00	7,600.00	(7,600.00)	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,403.62	3,403.62	40,000.00	(36,596.38)	8.5
01-22-55100-000 POSTAGE	.00	.00	200.00	(200.00)	.0
01-22-55200-000 TELEPHONE	633.92	633.92	9,500.00	(8,866.08)	6.7
01-22-56100-000 DUES	.00	.00	1,400.00	(1,400.00)	.0
01-22-56200-000 TRAVEL EXPENSES	166.60	166.60	1,800.00	(1,633.40)	9.3
01-22-56300-000 TRAINING	508.04	508.04	6,000.00	(5,491.96)	8.5
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,000.00	(2,000.00)	.0
01-22-56500-000 PUBLICATIONS	.00	.00	1,300.00	(1,300.00)	.0
01-22-57100-000 UTILITIES	935.30	935.30	19,000.00	(18,064.70)	4.9
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	.00	.00	3,000.00	(3,000.00)	.0
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	849.97	849.97	5,000.00	(4,150.03)	17.0
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	.00	4,000.00	(4,000.00)	.0
01-22-65100-000 OFFICE SUPPLIES	1,189.05	1,189.05	2,000.00	(810.95)	59.5
01-22-65200-000 OPERATING SUPPLIES	342.86	342.86	14,000.00	(13,657.14)	2.5
01-22-65400-000 JANITORIAL SUPPLIES	222.65	222.65	4,200.00	(3,977.35)	5.3
01-22-65500-000 AUTOMOTIVE FUEL/OIL	631.85	631.85	19,000.00	(18,368.15)	3.3
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	57,490.00	(57,490.00)	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	113,500.00	(113,500.00)	.0
TOTAL FIRE DEPARTMENT	126,560.32	126,560.32	2,129,724.00	(2,003,163.68)	5.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2015

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY		362,955.01	362,955.01	5,451,677.00	(5,088,721.99)	6.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	49,100.15	49,100.15	647,482.00	(598,381.85)	7.6
01-41-42200-000 SALARIES (PART-TIME)	703.00	703.00	8,000.00	(7,297.00)	8.8
01-41-42300-000 SALARY EXPENSE-OVERTIME	277.06	277.06	60,564.00	(60,286.94)	.5
01-41-42400-000 VACATION	4,973.57	4,973.57	.00	4,973.57	.0
01-41-42500-000 SICK	1,239.92	1,239.92	.00	1,239.92	.0
01-41-42600-000 SALARIES-PAGER PAY	1,101.79	1,101.79	19,000.00	(17,898.21)	5.8
01-41-45100-000 HEALTH INSURANCE	11,463.52	11,463.52	153,033.00	(141,569.48)	7.5
01-41-47100-000 UNIFORM ALLOWANCE	.00	.00	1,000.00	(1,000.00)	0
01-41-47300-000 CLOTHING ACQUISITION	329.40	329.40	2,000.00	(1,670.60)	16.5
01-41-51100-000 MAINTENANCE (BUILDING)	.00	.00	2,500.00	(2,500.00)	0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	2,982.49	2,982.49	15,000.00	(12,017.51)	19.9
01-41-51300-000 MAINT.SERVICE-VEHICLE	592.33	592.33	15,000.00	(14,407.67)	4.0
01-41-51400-000 MAINTENANCE STREET	(585.00)	(585.00)	30,000.00	(30,585.00)	(2.0)
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	.00	5,000.00	(5,000.00)	0
01-41-52900-000 MAINTENANCE OTHER	.00	.00	5,000.00	(5,000.00)	0
01-41-53600-000 JANITORIAL SERVICES	.00	.00	1,000.00	(1,000.00)	0
01-41-54900-000 OTHER PROFESSIONAL SERVICES	1,645.94	1,645.94	14,000.00	(12,354.06)	11.8
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	0
01-41-55200-000 TELEPHONE	(430.26)	(430.26)	4,000.00	(4,430.26)	(10.8)
01-41-55300-000 PUBLISHING	.00	.00	300.00	(300.00)	0
01-41-56200-000 TRAVEL EXPENSES	98.10	98.10	500.00	(401.90)	19.6
01-41-56300-000 TRAINING	20.32	20.32	3,500.00	(3,479.68)	6
01-41-57100-000 UTILITIES	1,194.43	1,194.43	15,000.00	(13,805.57)	8.0
01-41-57200-000 STREET LIGHTING	13,687.51	13,687.51	173,000.00	(159,312.49)	7.9
01-41-59400-000 LEASE OR RENTALS	.00	.00	5,000.00	(5,000.00)	0
01-41-61100-000 MAINTENANCE BUILDING	.00	.00	5,000.00	(5,000.00)	0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	109.38	109.38	16,000.00	(15,890.62)	.7
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	2,082.63	2,082.63	35,000.00	(32,917.37)	6.0
01-41-61400-000 SUPPLIES STREETS	6,293.93	6,293.93	52,000.00	(45,706.07)	12.1
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	125,000.00	(125,000.00)	0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	4,334.75	4,334.75	12,000.00	(7,665.25)	36.1
01-41-62900-000 SUPPLIES OTHER	172.44	172.44	15,000.00	(14,827.56)	1.2
01-41-65100-000 OFFICE SUPPLIES	128.64	128.64	2,000.00	(1,871.36)	6.4
01-41-65200-000 OPERATING SUPPLIES	448.49	448.49	8,000.00	(7,551.51)	5.6
01-41-65300-000 SMALL TOOLS	44.99	44.99	3,200.00	(3,155.01)	1.4
01-41-65400-000 JANITORIAL SUPPLIES	412.11	412.11	1,000.00	(587.89)	41.2
01-41-65500-000 GASOLINE/OIL	2,299.63	2,299.63	65,000.00	(62,700.37)	3.5
01-41-66100-000 SAFETY SUPPLIES	568.73	568.73	3,500.00	(2,931.27)	16.3
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	16,764.94	16,764.94	53,800.00	(37,035.06)	31.2
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	30,000.00	(30,000.00)	0
01-41-89000-000 CAPITAL OUTLAY - OTHER	3,045.17	3,045.17	51,000.00	(47,954.83)	6.0
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	0
TOTAL STREET DIVISION	125,100.10	125,100.10	1,657,979.00	(1,532,878.90)	7.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,324.43	4,324.43	65,312.00	(60,987.57)	6.6
01-46-42200-000 SALARIES (PART-TIME)	.00	.00	4,500.00	(4,500.00)	.0
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	6,900.00	(6,900.00)	.0
01-46-42400-000 VACATION	1,218.79	1,218.79	.00	1,218.79	.0
01-46-42500-000 SICK PAY	125.72	125.72	.00	125.72	.0
01-46-45100-000 HEALTH INSURANCE	1,366.34	1,366.34	19,670.00	(18,303.66)	7.0
01-46-47100-000 UNIFORM ALLOWANCE	.00	.00	300.00	(300.00)	.0
01-46-47300-000 CLOTHING ACQUISITION	.00	.00	200.00	(200.00)	.0
01-46-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,000.00	(1,000.00)	.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	.00	300.00	(300.00)	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	4,192.00	4,192.00	5,000.00	(808.00)	83.8
01-46-55200-000 TELEPHONE	859.65	859.65	1,100.00	(240.35)	78.2
01-46-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-46-56200-000 TRAVEL EXPENSES	.00	.00	100.00	(100.00)	.0
01-46-56300-000 TRAINING	.00	.00	100.00	(100.00)	.0
01-46-57100-000 UTILITIES	187.77	187.77	3,400.00	(3,212.23)	5.5
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	1,000.00	(1,000.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,000.00	(1,000.00)	.0
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	374.58	374.58	1,500.00	(1,125.42)	25.0
01-46-65200-000 OPERATING SUPPLIES	.00	.00	700.00	(700.00)	.0
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	14.99	14.99	100.00	(85.01)	15.0
01-46-65500-000 GASOLINE/OIL	237.51	237.51	5,800.00	(5,562.49)	4.1
01-46-66100-000 SAFETY SUPPLIES	.00	.00	250.00	(250.00)	.0
01-46-83000-000 EQUIPMENT	15,198.00	15,198.00	36,800.00	(21,602.00)	41.3
01-46-89000-000 CAPITAL OUTLAY - OTHER	724.33	724.33	3,500.00	(2,775.67)	20.7
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	100.00	(100.00)	.0
TOTAL CEMETERY	28,824.11	28,824.11	160,332.00	(131,507.89)	18.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	13,683.00	13,683.00	169,100.00	(155,417.00)	8.1
01-48-42200-000 SALARIES-PART-TIME	.00	.00	11,700.00	(11,700.00)	.0
01-48-42400-000 VACATION	696.70	696.70	.00	696.70	.0
01-48-45100-000 HEALTH INSURANCE	2,732.68	2,732.68	39,340.00	(36,607.32)	7.0
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	12,200.00	(12,200.00)	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,600.00	(1,600.00)	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	210.97	210.97	2,000.00	(1,789.03)	10.6
01-48-53200-000 ENGINEERING SERVICE	835.00	835.00	26,000.00	(25,165.00)	3.2
01-48-54900-000 OTHER PROFESSIONAL SERVICES	161.01	161.01	4,100.00	(3,938.99)	3.9
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	280.16	280.16	2,600.00	(2,319.84)	10.8
01-48-55300-000 PUBLISHING	43.00	43.00	200.00	(157.00)	21.5
01-48-56100-000 DUES	.00	.00	1,200.00	(1,200.00)	.0
01-48-56200-000 TRAVEL EXPENSES	148.45	148.45	2,000.00	(1,851.55)	7.4
01-48-56300-000 TRAINING	.00	.00	2,500.00	(2,500.00)	.0
01-48-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-48-57100-000 UTILITIES	400.65	400.65	4,700.00	(4,299.35)	8.5
01-48-61200-000 SUPPLIES (EQUIPMENT)	1,024.24	1,024.24	2,400.00	(1,375.76)	42.7
01-48-65100-000 OFFICE SUPPLIES	215.64	215.64	1,000.00	(784.36)	21.6
01-48-65300-000 SMALL TOOLS	.00	.00	850.00	(850.00)	.0
01-48-65400-000 JANITORIAL SUPPLIES	33.77	33.77	600.00	(566.23)	5.6
01-48-65500-000 GASOLINE & OIL	370.57	370.57	3,800.00	(3,429.43)	9.8
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	(100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	80.16	80.16	5,600.00	(5,519.84)	1.4
01-48-82000-000 BUILDING	.00	.00	2,000.00	(2,000.00)	.0
01-48-83000-000 EQUIPMENT	313.77	313.77	3,000.00	(2,686.23)	10.5
01-48-84000-000 VEHICLES	.00	.00	28,000.00	(28,000.00)	.0
01-48-87000-000 FURNITURE	.00	.00	700.00	(700.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	39.75	39.75	50.00	(10.25)	79.5
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	(100.00)	.0
TOTAL ENGINEERING	21,269.52	21,269.52	327,590.00	(306,320.48)	6.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2015

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	175,193.73	175,193.73	2,145,901.00	(1,970,707.27)	8.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2015

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)	16,147.47	16,147.47	207,845.00	(191,697.53)	7.8
01-44-42200-000 SALARIES (PART-TIME)	31.81	31.81	.00	31.81	0
01-44-42400-000 VACATION	1,869.06	1,869.06	.00	1,869.06	0
01-44-42500-000 SICK	271.44	271.44	.00	271.44	0
01-44-45100-000 HEALTH INSURANCE	3,115.19	3,115.19	44,846.00	(41,730.81)	7.0
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	.00	1,500.00	(1,500.00)	0
01-44-52900-000 NUISANCE ABATEMENT	.00	.00	3,500.00	(3,500.00)	0
01-44-53300-000 LEGAL SERVICE	105.00	105.00	1,900.00	(1,795.00)	5.5
01-44-53400-000 MEDICAL SERVICES	.00	.00	100.00	(100.00)	0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	5,029.75	5,029.75	21,000.00	(15,970.25)	24.0
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	638.50	638.50	150,000.00	(149,361.50)	.4
01-44-55100-000 POSTAGE	.00	.00	300.00	(300.00)	0
01-44-55200-000 TELEPHONE	70.45	70.45	1,000.00	(929.55)	7.1
01-44-55300-000 PUBLISHING	62.30	62.30	2,500.00	(2,437.70)	2.5
01-44-55400-000 PRINTING	230.00	230.00	500.00	(270.00)	46.0
01-44-56100-000 DUES	169.00	169.00	1,500.00	(1,331.00)	11.3
01-44-56200-000 TRAVEL EXPENSES	69.24	69.24	750.00	(680.76)	9.2
01-44-56300-000 TRAINING	.00	.00	1,500.00	(1,500.00)	0
01-44-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	0
01-44-56600-000 CONFERENCE EXPENSES	.00	.00	1,300.00	(1,300.00)	0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	1,000.00	(1,000.00)	0
01-44-65100-000 OFFICE SUPPLIES	154.28	154.28	1,500.00	(1,345.74)	10.3
01-44-65500-000 AUTOMOTIVE FUEL/OIL	.00	.00	2,250.00	(2,250.00)	0
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	5,000.00	(5,000.00)	0
01-44-89000-000 CAPITAL OUTLAY - OTHER	875.00	875.00	5,000.00	(4,125.00)	17.5
01-44-91100-000 PUBLIC RELATIONS	.00	.00	2,000.00	(2,000.00)	0
TOTAL COMMUNITY DEVELOPMENT	28,838.47	28,838.47	457,041.00	(428,202.53)	6.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING MAY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	9,906.05	9,906.05	223,045.00	(213,138.95)	4.4
01-61-42100-000 SALARIES (FULL-TIME)	15,696.23	15,696.23	.00	15,696.23	.0
01-61-42400-000 VACATION	163.37	163.37	.00	163.37	.0
01-61-42500-000 SICK	469.27	469.27	.00	469.27	.0
01-61-45100-000 HEALTH INSURANCE	2,098.94	2,098.94	36,062.00	(33,963.06)	5.8
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,400.00	(2,400.00)	.0
01-61-54910-000 OTHER PROF SVS - COMM BRANDING	.00	.00	51,000.00	(51,000.00)	.0
01-61-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-61-55200-000 TELEPHONE	125.96	125.96	1,900.00	(1,774.04)	6.6
01-61-56100-000 DUES	.00	.00	500.00	(500.00)	.0
01-61-56200-000 TRAVEL EXPENSES	247.75	247.75	5,500.00	(5,252.25)	4.5
01-61-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-61-56600-000 CONFERENCE	.00	.00	1,500.00	(1,500.00)	.0
01-61-65100-000 OFFICE SUPPLIES	193.71	193.71	1,750.00	(1,556.29)	11.1
01-61-65200-000 OPERATING SUPPLIES	.00	.00	150.00	(150.00)	.0
01-61-83000-000 EQUIPMENT	.00	.00	11,000.00	(11,000.00)	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	.00	1,000.00	(1,000.00)	.0
TOTAL ECONOMIC DEVELOPMENT	28,901.28	28,901.28	336,107.00	(307,205.72)	8.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING MAY 31, 2015

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	57,739.75	57,739.75	793,148.00	(735,408.25)	7.3
TOTAL FUND EXPENDITURES	693,434.32	693,434.32	9,697,591.00	(9,004,156.68)	7.2
NET REVENUE OVER EXPENDITURES	(90,884.81)	(90,884.81)	5,860.00	(96,744.81)	(1550.

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 1 MONTHS ENDING MAY 31 2015

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	-	-	38,500	38,500	0
Insurance	-	-	217,000	217,000	0
Illinois Municipal Retirement	2	2	207,502	207,500	0
Social Security	-	-	195,050	195,050	0
Ambulance	28	28	100	72	28.3
Economic Development	-	-	-	-	0
Motor Fuel Tax	22,314	22,314	660,650	638,336	3.38
Utility Tax	29,076	29,076	382,000	352,924	7.61
Travel and Tourism	12,338	12,338	265,250	252,912	4.65
Sales Tax	74,497	74,497	1,058,500	984,003	7.04
Lighthouse Pointe TIF	6	6	546,045	546,039	0
Foreign Fire Insurance	-	-	21,100	21,100	0
TIF	-	-	-	-	0
Overweight Truck	9,517	9,517	70,200	60,683	13.56
Capital Improvement	7,917	7,917	(2,200,850)	(2,208,567)	-0.36
Stormwater Management	67	67	15,100	15,033	0.45
Technology Park	2	2	40	38	5.45
Debt Service	-	-	-	-	0
Solid Waste	59,129	59,129	1,260,500	1,201,371	4.69
Technology Center	103,066	103,066	1,266,179	1,163,113	8.14
Airport	78,583	78,583	624,428	545,845	12.56
Railroad	525,884	525,884	1,200,030	674,146	43.82
Health Insurance	96	96	1,000	904	9.59
Administrative Services	39,818	39,818	477,810	437,993	8.33
Total Revenues	962,341	962,341	6,306,334	5,343,993	15.26

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 1 MONTHS ENDING MAY 31 2015

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PERCENT</u>
OPERATING EXPENSES					
Audit	-	-	34,673	34,673	0
Insurance	27,824	27,824	386,548	358,724	7.2
Illinois Municipal Retirement	18,870	18,870	266,000	247,130	7.09
Social Security	15,060	15,060	201,623	186,564	7.47
Ambulance	-	-	-	-	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	-	1,007,350	1,007,350	0
Utility Tax	-	-	425,000	425,000	0
Travel and Tourism	34,439	34,439	314,281	279,842	10.96
Sales Tax	-	-	1,368,000	1,368,000	0
Lighthouse Pointe TIF	44,063	44,063	336,361	292,298	13.1
Foreign Fire Insurance	-	-	46,000	46,000	0
TIF	-	-	-	-	0
Overweight Truck	9,216	9,216	113,500	104,284	8.12
Capital Improvement	273,359	273,359	9,008,000	8,734,641	3.03
Stormwater Management	-	-	175,000	175,000	0
Technology Park	303	303	29,100	28,797	1.04
Debt Service	-	-	-	-	0
Solid Waste	81,341	81,341	1,510,465	1,429,124	5.39
Technology Center	85,921	85,921	984,760	898,839	8.73
Airport	45,749	45,749	690,204	644,455	6.63
Railroad	30,896	30,896	935,928	905,032	3.3
Health Insurance	(6,944)	(6,944)	26,250	33,194	-26.45
Administrative Services	39,232	39,232	538,299	499,067	7.29
Total Expenses	699,330	699,330	18,397,342	17,698,012	3.8
Revenue over Expenses	263,011	263,011	(12,091,008)	(12,354,019)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND May 31, 2015 and 2014

	May 31, 2015	May 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	20,882,404	20,110,870
Less: Accumulated Depreciation	(6,603,783)	(6,118,428)
Net Plant in Service	14,278,620	13,992,442
CURRENT ASSETS		
Cash & Investments	2,032,217	1,551,847
Customer Accounts Receivable	275,019	283,227
Other Accounts Receivable	52,319	68,311
Inventory		350
Prepaid Expenses	10,200	11,080
Total Current Assets	2,369,756	1,892,814
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	16,648,376	15,885,256
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	16,346,981	15,605,456
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	16,530,669	15,789,145
LIABILITIES		
Current Liabilities:		
Accounts Payable	84,972	69,706
Accrued Liabilities	32,735	26,406
Total Current Liabilities	117,707	96,112
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	117,707	96,112
TOTAL LIABILITIES AND EQUITY	16,648,376	15,885,256

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 1 Months Ending May 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential Sales	57,385	75,285	(17,880)	76.2
Commercial Sales	47,953	52,278	(4,325)	91.7
Industrial Sales	57,860	59,261	(1,402)	97.6
Interdepartmental Sales				.0
Other Operating Revenues	6,854	6,792	62	100.9
Total Operating Revenues	170,051	193,596	(23,545)	87.8
OPERATING EXPENSES				
Source of Supply - Operations	21,357	22,695	(1,337)	94.1
Source of Supply - Maintenance	403	99	304	407.5
Water Treatment - Operations	12,238	14,780	(2,543)	82.8
Water Treatment - Maintenance	2,982	1,942	1,040	153.6
Distribution - Operations	4,975	6,172	(1,197)	80.6
Distribution - Maintenance	18,416	18,018	398	102.2
Customer Accounts	8,420	8,633	(213)	97.5
Administrative and General	13,162	16,656	(3,494)	79.0
Depreciation	40,288	38,395	1,893	104.9
Indirect Transfers to Municipality				.0
Total Operating Expenses	122,241	127,389	(5,149)	96.0
Operating Income (Loss)	47,811	66,207	(18,396)	72.2
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income				.0
Investment Income	130	122	8	106.5
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(155)	(43)	(112)	(362.1)
Interest Expense		(1)		(63.5)
Total Non-Operating Revenue (Expense)	(26)	78	(104)	(33.0)
Net Income Before Amortizations	47,785	66,285	(18,500)	72.1
Amortization of Contributions in Aid of Construction				.0
Net Income	47,785	66,285	(18,500)	72.1
Operating Transfers In (Out)	81,809	(7,485)	89,294	1,093.1
Interfund Transfer W/WR Loan Forgiveness		2,810,874	(2,810,874)	.0
Increase (Decrease) in Retained Earnings	129,594	2,869,674	(2,740,080)	4.5
RETAINED EARNINGS - Beginning of Period	16,217,387	12,735,782	3,481,605	127.3
RETAINED EARNINGS - END OF PERIOD	16,346,981	15,605,456	741,525	104.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
May 31, 2015 and 2014

	May 31, 2015	May 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	39,569,002	37,688,691
Less: Accumulated Depreciation	(20,541,162)	(19,612,607)
Net Plant in Service	19,027,840	18,076,084
CURRENT ASSETS		
Cash & Investments	(1,246,950)	(555,867)
Customer Accounts Receivable	906,256	1,023,845
Other Accounts Receivable	59,265	89,811
Inventory	3,480	3,480
Prepaid Expenses	26,695	26,832
Total Current Assets	(251,254)	588,101
RESTRICTED FUNDS	3,702,495	3,466,194
NON-CURRENT ASSETS		
Unamortized Loss	(768)	(768)
Note Receivable - Associated Company		
Total Non-Current Assets	(768)	(768)
TOTAL ASSETS	22,478,312	22,129,611
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,159,730	13,725,121
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,128,495	20,693,886
LIABILITIES		
Current Liabilities:		
Accounts Payable	274,882	122,724
Accrued Liabilities	70,461	71,520
Total Current Liabilities	345,343	194,244
Non-Current Liabilities:		
Bonds Payable	1,004,474	1,241,997
Unamortized Premium on Long-Term Debt		(517)
Other Non-Current Liabilities		
Total Non-Current Liabilities	1,004,474	1,241,481
Total Liabilities	1,349,817	1,435,725
TOTAL LIABILITIES AND EQUITY	22,478,312	22,129,611

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 1 Months Ending May 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential Sales	66,152	97,452	(31,300)	67.9
Commercial Sales	57,587	76,842	(19,255)	74.9
Industrial Sales	48,233	60,548	(12,314)	79.7
Interdepartmental Sales				.0
Other Operating Revenues	6,925	88,803	(81,878)	7.8
Total Operating Revenues	178,898	323,644	(144,747)	55.3
OPERATING EXPENSES				
Collection - Operations	6,770	6,589	182	102.8
Collection - Maintenance	7,123	5,801	1,322	122.8
Pumping - Operations		11	(11)	.0
Pumping - Maintenance		114	(114)	.0
Treatment and Disposal - Operations	69,100	83,199	(14,099)	83.1
Treatment and Disposal - Maintenance	15,972	32,185	(16,213)	49.6
Customer Accounts	9,482	10,302	(820)	92.0
Administrative and General	13,142	13,166	(24)	99.8
Depreciation	77,130	74,132	2,998	104.0
Total Operating Expenses	198,720	225,499	(26,779)	88.1
Operating Income (Loss)	(19,822)	98,145	(117,968)	(20.2)
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	720	949	(229)	75.8
Non Utility Income		931	(931)	.0
Merchandising, Jobbing & Contract Income	3,695	421	3,275	878.7
Merchandising, Jobbing & Contract Expense	(528)	(108)	(419)	(488.2)
Amortization Expense	(768)	(252)	(516)	(304.8)
Interest Expense	(2,537)	(2,719)	181	(93.3)
Total Non-Operating Revenue (Expense)	582	(777)	1,359	74.8
Net Income Before Amortizations	(19,241)	97,368	(116,608)	(19.8)
Amortization of Contributions in Aid of Construction				.0
Net Income	(19,241)	97,368	(116,608)	(19.8)
Operating Transfers In (Out)	120,355	(10,937)	131,292	1,100.4
Interfund transfer WWR loan forgiveness	(2,810,874)		2,810,874	.0
Increase (Decrease) in Retained Earnings	101,114	(2,724,443)	2,825,558	3.7
RETAINED EARNINGS - Beginning of Period	14,058,616	16,449,565	(2,390,948)	85.5
RETAINED EARNINGS - END OF PERIOD	14,159,730	13,725,121	434,609	103.2

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND

May 31, 2015 and 2014

	May 31, 2015	May 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	75,196,117	73,510,442
Less: Accumulated Depreciation	(39,730,885)	(39,996,501)
Net Plant in Service	35,465,233	33,513,941
CURRENT ASSETS		
Cash & Investments	8,091,510	5,852,951
Customer Accounts Receivable	4,294,921	4,377,650
Other Accounts Receivable		
Inventory	2,659,893	2,572,368
Prepaid Expenses	236,458	338,502
Total Current Assets	15,282,783	13,141,471
RESTRICTED ASSETS	10,548,087	10,219,736
NON-CURRENT ASSETS		
Unamortized Loss	2,076,120	9,711
Other Deferred Debits	256,325	37,517
Interdepartmental Loan Receivable	673,202	1,127,297
Total Non-Current Assets	3,005,647	1,174,525
TOTAL ASSETS	64,301,750	58,049,672
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	42,897,891	44,160,325
Contribution in Aid of Construction (Net)		
Total Equity	42,897,891	44,160,325
LIABILITIES		
Current Liabilities		
Accounts Payable	3,122,810	2,474,138
Accrued Liabilities	284,672	256,887
Total Current Liabilities	3,407,482	2,731,026
Non-Current Liabilities		
Bonds Payable	17,556,986	10,681,839
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	439,390	476,482
Total Non-Current Liabilities	17,996,377	11,158,321
Total Liabilities	21,403,859	13,889,347
TOTAL LIABILITIES AND EQUITY	64,301,750	58,049,672

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 1 Months Ending May 31, 2015 and 2014

	2015	2014	Variance	%	
OPERATING REVENUES					
Residential	301,047	420,228	(119,181)	71.6	
Small General Service	367,800	418,975	(51,175)	87.8	
Large General Service	1,708,194	1,719,624	(11,430)	99.3	
Public Street Lighting	12,643	12,837	(194)	98.5	
Interdepartmental	35,909	41,652	(5,743)	86.2	
Forfeited Discounts	17,317	20,585	(3,268)	84.1	
Other Operating Revenues	58,981	28,173	30,808	209.4	
	Total Operating Revenues	2,501,891	(160,182)	94.0	
OPERATING EXPENSES					
Purchased Power	2,078,392	1,951,139	127,253	106.5	
Generation - Operation	73,770	33,194	40,576	222.2	
Generation - Maintenance	184,482	70,153	114,329	263.0	
Transmission - Operation	252	325	(73)	77.5	
Distribution - Operation	99,812	139,785	(39,973)	71.4	
Distribution - Maintenance	66,159	33,286	32,893	198.9	
Depreciation	186,034	180,347	5,688	103.2	
Taxes Other Than Income Taxes	11,480	9,710	1,770	118.2	
Customer Accounts	26,312	17,295	9,018	152.1	
Administrative & General	172,675	140,979	31,696	122.5	
Indirect Transfers to Municipality				.0	
	Total Operating Expenses	2,899,368	323,177	112.5	
	Operating Income (Loss)	(397,478)	(483,359)	(462.8)	
NON-OPERATING REVENUE (EXPENSE)					
Investment Income	1,458	1,317	141	110.7	
Merchandising, Jobbing & Contract Income				.0	
Merchandising, Jobbing & Contract Expense	(4,470)	(7,867)	3,397	(56.8)	
Amortization Expense	8,509	(2,086)	10,595	408.0	
Interest Expense	(60,137)	(63,484)	3,348	(94.7)	
Non-Operating Revenue (Expense)	468	468		100.0	
	Total Non-Operating Revenue (Expense)	(54,172)	17,479	(75.6)	
	Increase (Decrease) in Retained Earnings Before Operating Transfers	(451,650)	14,230	(465,879)	(3,174.0)
Operating Transfers In (Out)	1,351,899	(119,702)	1,471,601	1,129.4	
	Increase (Decrease) in Retained Earnings	900,249	(105,473)	1,005,722	853.5
RETAINED EARNINGS - Beginning of Period	41,997,641	44,265,798	(2,268,156)	94.9	
RETAINED EARNINGS - END OF PERIOD	42,897,891	44,160,325	(1,262,435)	97.1	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS

May 31, 2015 and 2014

	May 31, 2015	May 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,647,227	3,570,217
Tech Center Building	428	
Less: Accumulated Depreciation	(2,787,517)	(2,727,092)
Net Plant in Service	860,138	843,125
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(709,313)	(514,968)
Customer Accounts Receivable	(16,192)	2,476
Miscellaneous Accounts Receivable		10,441
Prepaid Expenses	3,607	1,037
Inventory		
Total Current Assets	(721,898)	(501,014)
TOTAL ASSETS	138,240	342,111
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(505,054)	(358,016)
Revenue over Expenditures	(15,524)	(15,252)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(167,656)	(20,346)
LIABILITIES		
Current Liabilities:		
Accounts Payable	3,010	8,920
Accrued Liabilities	29,919	25,582
Other Liabilities		
Total Current Liabilities	32,929	34,502
Non-Current Liabilities:		
Interdepartmental Loan Payable	272,968	327,955
2008 Bonds Payable		
Total Non-Current Liabilities	272,968	327,955
Total Liabilities	305,896	362,458
TOTAL LIABILITIES AND EQUITY	138,240	342,111

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 1 Months Ending May 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Network Administration Fees	36,737	38,310	(1,572)	95.9
VOIP Services	213	3,009	(2,795)	7.1
Misc Revenues				.0
Network and Hardware Support				.0
Data Services	479	479		100.0
Fiber Internet Access	8,362	8,642	(280)	96.8
Dial-up Internet Access	1,316	1,473	(157)	89.3
Wireless Internet Access	1,973	2,873	(899)	68.7
Network Internet Access	1,700	1,700		100.0
Web Site Host	780	1,108	(326)	70.6
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	163	180	(16)	90.9
Forfeited Discounts	(65)	178	(242)	(36.5)
Total Operating Revenues	51,659	57,948	(6,289)	89.2
OPERATING EXPENSES				
Personnel	17,696	21,465	(3,769)	82.4
Insurance Benefits	3,268	4,213	(947)	77.5
Pension & Other Benefits	3,075	3,855	(781)	79.8
Contractual Services- Maintenance	1,275	543	732	234.7
Contractual Services- Professional	13,565	8,775	4,790	154.6
Contractual Services- Communications	9,531	6,404	3,127	148.8
Contractual Services- Professional Development	1,075		1,075	.0
Service Charges	9,420	10,112	(693)	93.2
Commodities - Maintenance Supplies				.0
Commodities - General Supplies	839	198	641	423.7
Other Expenditures	(2)		(2)	.0
Depreciation	5,884	18,067	(10,183)	36.6
Transfer to Administrative Services	1,333	1,333		100.0
Total Operating Expenses	66,958	72,966	(6,010)	91.8
Operating Income (Loss)	(15,297)	(15,018)	(279)	(101.9)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(158)	(151)	(7)	(104.4)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(69)	(83)	14	(83.5)
Total Non-Operating Revenue (Expense)	(228)	(235)	7	(97.0)
Increase (Decrease) in Retained Earnings	(15,524)	(15,252)	(272)	(101.8)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 1 Months Ending May 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(505,054)</u>	<u>(358,016)</u>	<u>(147,038)</u>	<u>(141.1)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(520,578)</u></u>	<u><u>(373,268)</u></u>	<u><u>(147,309)</u></u>	<u><u>(139.5)</u></u>