

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 3 MONTHS ENDING JULY 31 2015**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	93,269	851,636	1,746,028	894,392	48.78
Licenses and Permits	38,276	176,260	612,000	435,740	28.8
Intergovernmental Revenue	388,204	953,541	3,520,797	2,567,256	27.08
Fines, Forfeitures & Penalties	13,872	29,275	130,000	100,725	22.52
Public Charges for Services	21,611	73,184	885,000	811,816	8.27
Other Fees	22,755	66,614	343,054	276,441	19.42
Miscellaneous Revenues	10,110	16,295	62,500	46,205	26.07
Other Financing Sources	196,173	588,518	2,404,072	1,815,554	24.48
Total Revenues	784,270	2,755,323	9,703,451	6,948,128	28.4
 OPERATING EXPENSES					
Mayor and City Council	5,770	15,310	61,300	45,990	24.98
City Manager	16,492	53,093	214,141	161,048	24.79
City Attorney	8,250	29,682	135,350	105,668	21.93
City Clerk	14,562	51,989	153,903	101,914	33.78
Police Department	204,721	775,998	3,321,953	2,545,955	23.36
Fire Department	135,045	508,337	2,129,724	1,621,387	23.87
Community Development	23,910	77,843	457,041	379,198	17.03
Engineering	18,837	60,664	327,590	266,926	18.52
Street Division	128,435	384,914	1,657,979	1,273,065	23.22
Cemetery Division	9,533	46,813	160,332	113,519	29.2
Municipal Building	56,916	137,714	742,171	604,457	18.56
Economic Development	21,637	105,984	336,107	230,124	31.53
Total Expenses	644,108	2,248,340	9,697,591	7,449,251	23.18
 Revenue over Expenses	 140,162	 506,983	 5,860	 (501,123)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	78,076.83	519,681.21	1,037,043.00	(517,361.79)	50.1
01-11-31110	.00	133,174.12	299,888.00	(166,513.88)	44.4
01-11-31120	.00	113,001.28	254,297.00	(141,295.72)	44.4
01-11-31500	15,192.24	85,779.42	155,000.00	(69,220.58)	55.3
TOTAL TAXES	93,269.07	851,636.03	1,746,028.00	(894,391.97)	48.8
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	19,050.00	22,000.00	(2,950.00)	86.6
01-11-32500	.00	29,668.58	115,000.00	(85,331.44)	25.8
01-11-32510	36,347.03	106,245.70	420,000.00	(313,754.30)	25.3
01-11-32600	.00	.00	2,000.00	(2,000.00)	0
01-11-33100	1,929.00	19,596.00	50,000.00	(30,404.00)	39.2
01-11-33500	.00	1,700.00	3,000.00	(1,300.00)	56.7
TOTAL LICENSES & PERMITS	38,276.03	176,260.26	612,000.00	(435,739.74)	28.8
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	171,619.56	326,116.83	928,678.00	(602,561.17)	35.1
01-11-34200	42,329.25	93,854.39	200,000.00	(106,145.61)	46.9
01-11-34300	.00	20,798.73	100,000.00	(79,201.27)	20.8
01-11-34400	155,845.71	456,456.26	1,965,000.00	(1,508,543.74)	23.2
01-11-34450	17,689.64	52,803.74	177,119.00	(124,315.26)	29.8
01-11-34762	720.00	3,510.75	150,000.00	(146,489.25)	2.3
TOTAL INTERGOVERNMENTAL REVENUES	388,204.16	953,540.70	3,520,797.00	(2,567,256.30)	27.1
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	13,871.85	29,275.36	130,000.00	(100,724.64)	22.5
TOTAL FINES, FORFEITURES & PENALTIES	13,871.85	29,275.36	130,000.00	(100,724.64)	22.5
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36800	.00	9,698.24	550,000.00	(540,301.76)	1.8
01-11-36700	6,286.41	25,061.81	75,000.00	(49,938.19)	33.4
01-11-36800	5,000.00	15,000.00	60,000.00	(45,000.00)	25.0
01-11-36900	250.00	299.00	75,000.00	(74,701.00)	.4
01-11-39960	10,075.00	23,125.00	125,000.00	(101,875.00)	18.5
TOTAL PUBLIC CHARGES FOR SERVICES	21,611.41	73,184.05	885,000.00	(811,815.95)	8.3
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,825.00	3,425.00	21,000.00	(17,575.00)	16.3
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	21,375.00	85,500.00	(64,125.00)	25.0
01-11-37900 OTHER REVENUES	14,004.50	42,013.50	168,054.00	(126,040.50)	25.0
01-11-37901 REIMBURSED DEVELOPER FEES	(200.00)	(200.00)	15,000.00	(15,200.00)	(1.3)
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	22,754.50	66,613.50	343,054.00	(276,440.50)	19.4
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	79.73	173.99	500.00	(326.01)	34.8
01-11-38110 INTEREST INCOME-CEMETERY	.00	.00	3,000.00	(3,000.00)	.0
01-11-38700 LOT SALES	980.00	1,455.00	16,000.00	(14,545.00)	9.1
01-11-38800 CEMETERY RECEIPTS	.00	490.00	3,000.00	(2,510.00)	16.3
01-11-38900 MISCELLANEOUS	9,050.36	14,175.96	40,000.00	(25,824.04)	35.4
TOTAL MISCELLANEOUS REVENUE	10,110.09	16,294.95	62,500.00	(46,205.05)	26.1
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	132,528.08	397,584.24	1,590,337.00	(1,192,752.76)	25.0
01-11-39920 TRANSFER FROM WATER	8,004.67	24,014.01	96,056.00	(72,041.99)	25.0
01-11-39930 TRANSF FROM WATER RECLAMATION	10,889.92	32,669.76	130,679.00	(98,009.24)	25.0
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	3,000.00	12,000.00	(9,000.00)	25.0
01-11-39949 MFT FUND TRANSFER	.00	.00	50,000.00	(50,000.00)	.0
01-11-39950 SOLID WASTE TRANSFER	43,750.00	131,250.00	525,000.00	(393,750.00)	25.0
TOTAL OTHER FINANCING SOURCES	196,172.67	588,518.01	2,404,072.00	(1,815,553.99)	24.5
TOTAL FUND REVENUE	784,269.78	2,755,322.86	9,703,451.00	(6,948,128.14)	28.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,300.89	12,763.95	50,500.00	(37,736.05)	25.3
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	175.00	1,000.00	(825.00)	17.5
01-12-56200-000 TRAVEL EXPENSES	321.43	745.35	2,000.00	(1,254.65)	37.3
01-12-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	600.97	600.97	4,000.00	(3,399.03)	15.0
01-12-65100-000 OFFICE SUPPLIES	46.40	288.20	600.00	(311.80)	48.0
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	500.00	738.91	800.00	(63.09)	92.1
TOTAL MAYOR/CITY COUNCIL	5,769.69	15,310.38	61,300.00	(45,989.62)	25.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	5,815.30	24,250.45	74,534.00	(50,283.55)	32.5
01-13-42200-000 SALARIES-PART-TIME	1,869.25	5,550.57	21,949.00	(16,398.43)	25.3
01-13-42400-000 VACATION	532.39	5,093.27	.00	5,093.27	.0
01-13-45100-000 HEALTH INSURANCE	1,366.34	5,164.82	19,670.00	(14,505.38)	26.3
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	20.00	300.00	(280.00)	6.7
01-13-55100-000 POSTAGE	.00	1,000.00	7,000.00	(6,000.00)	14.3
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	.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	310.00	310.00	3,500.00	(3,190.00)	8.9
01-13-65100-000 OFFICE SUPPLIES	80.78	2,354.25	1,500.00	854.25	157.0
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	.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	4,588.00	5,665.50	14,000.00	(8,334.50)	40.5
TOTAL CITY CLERK	14,562.06	51,988.66	153,903.00	(101,914.34)	33.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,483.63	8,814.44	38,842.00	(30,027.56)	22.7
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	0
01-17-42400-000 VACATION	824.33	997.73	.00	997.73	0
01-17-45100-000 HEALTH INSURANCE	532.80	1,598.40	7,670.00	(6,071.60)	20.8
01-17-51100-000 MAINTENANCE (BUILDING)	.00	1,053.07	9,000.00	(7,946.93)	11.7
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	1,000.00	(1,000.00)	0
01-17-52900-000 MAINTENANCE (OTHER)	159.99	656.94	1,800.00	(1,143.06)	36.5
01-17-53700-000 NETWORK ADMINISTRATION	10,781.42	32,284.26	129,137.00	(96,852.74)	25.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	11,365.00	16,043.60	35,000.00	(18,956.40)	45.8
01-17-55200-000 TELEPHONE	95.28	737.30	2,000.00	(1,262.70)	36.9
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	0
01-17-57100-000 UTILITIES	12,974.96	19,207.18	60,000.00	(40,792.82)	32.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	121.50	500.00	(378.50)	24.3
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	144.00	1,000.00	(856.00)	14.4
01-17-59500-000 PROPERTY TAX	.00	4,200.42	4,500.00	(299.58)	93.3
01-17-61100-000 MAINTENANCE BUILDING	.00	49.99	6,000.00	(5,950.01)	.8
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	546.45	1,000.00	(453.55)	54.7
01-17-65100-000 OFFICE SUPPLIES	69.12	364.68	2,500.00	(2,135.32)	14.6
01-17-65400-000 GENERAL SUPPLIES	518.85	1,035.03	5,000.00	(3,964.97)	20.7
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	.00	286.83	26,000.00	(25,713.17)	1.1
01-17-91400-000 SALES TAX REBATE	2,479.89	5,741.96	60,000.00	(54,258.04)	9.6
01-17-99964-000 TRANSFER ADMIN SERVICE	14,610.17	43,830.51	175,322.00	(131,491.49)	25.0
TOTAL MUNICIPAL BUILDING	56,915.94	137,714.29	742,171.00	(604,456.71)	18.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2015

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	7,470.00	28,376.91	130,000.00	(101,623.09)	21.8
01-18-53310-000 DEVELOPER LEGAL EXPENSE	780.00	1,305.00	5,000.00	(3,695.00)	26.1
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	 8,250.00	 29,681.91	 135,350.00	 (105,668.09)	 21.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	12,547.66	40,130.60	160,350.00	(120,219.40)	25.0
01-19-42400-000 VACATION	965.15	2,197.27	.00	2,197.27	0
01-19-42500-000 SICK PAY	143.75	574.99	.00	574.99	0
01-19-45100-000 HEALTH INSURANCE	1,899.16	5,697.48	27,341.00	(21,643.52)	20.8
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	5,000.00	(5,000.00)	.0
01-19-55200-000 TELEPHONE	431.18	752.28	3,600.00	(2,847.72)	20.9
01-19-56100-000 DUES	734.35	1,371.60	3,000.00	(1,628.40)	45.7
01-19-56200-000 TRAVEL EXPENSES	36.34	130.07	2,500.00	(2,369.93)	5.2
01-19-56400-000 TUITION	(225.00)	1,340.54	6,000.00	(4,659.46)	22.3
01-19-56500-000 PUBLICATIONS	.00	129.16	150.00	(20.84)	86.1
01-19-56600-000 CONFERENCE EXPENSES	(100.00)	219.08	3,700.00	(3,480.92)	5.9
01-19-65100-000 OFFICE SUPPLIES	59.15	164.74	500.00	(335.26)	33.0
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	0
01-19-91100-000 COMMUNITY RELATIONS	.00	385.00	1,000.00	(615.00)	38.5
TOTAL CITY MANAGER	16,491.74	53,092.81	214,141.00	(161,048.19)	24.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	101,989.43	287,788.05	1,306,865.00	(1,019,076.95)	22.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	130,427.97	406,616.41	1,860,132.00	(1,453,515.59)	21.9
01-21-42200-000 SALARIES - PART-TIME	2,020.54	8,451.53	65,000.00	(56,548.47)	13.0
01-21-42300-000 SALARIES - OVERTIME	8,365.97	29,461.13	160,000.00	(130,538.87)	18.4
01-21-42400-000 SALARIES - VACATION PAY	18,852.12	47,948.15	.00	47,948.15	0
01-21-42500-000 SALARIES - SICK PAY	2,542.47	4,831.94	.00	4,831.94	0
01-21-42600-000 OIC - ON-CALL FTO	1,676.28	6,248.68	21,000.00	(14,751.32)	29.8
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	133,174.12	365,754.00	(232,579.88)	36.4
01-21-45100-000 HEALTH INSURANCE	26,424.58	79,956.91	400,087.00	(320,130.09)	20.0
01-21-47100-000 UNIFORM ALLOWANCE	2,277.22	4,971.08	35,000.00	(30,028.92)	14.2
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,179.57	5,579.14	34,000.00	(28,420.86)	16.4
01-21-51300-000 MAINTENANCE - VEHICLE	82.77	2,422.87	40,000.00	(37,577.13)	6.1
01-21-53400-000 MEDICAL SERVICES	.00	387.45	2,000.00	(1,612.55)	19.4
01-21-53700-000 DATA PROCESSING SERVICES	588.42	1,925.50	28,000.00	(24,074.50)	7.4
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	12,000.00	(12,000.00)	0
01-21-55100-000 POSTAGE	.00	29.83	150.00	(120.17)	19.9
01-21-55200-000 TELEPHONE	1,432.50	4,320.88	15,000.00	(10,679.12)	28.8
01-21-55300-000 PUBLISHING	678.00	828.00	600.00	228.00	138.0
01-21-55400-000 PRINTING	298.00	298.00	3,000.00	(2,702.00)	9.9
01-21-56100-000 DUES	332.94	2,773.19	5,000.00	(2,226.81)	55.5
01-21-56200-000 TRAVEL EXPENSES	(170.98)	879.71	5,000.00	(4,120.29)	17.6
01-21-56300-000 TRAINING	.00	320.00	15,000.00	(14,680.00)	2.1
01-21-57100-000 UTILITIES	104.52	320.61	1,400.00	(1,079.39)	22.9
01-21-57800-000 ANIMAL CONTROL	.00	281.50	3,000.00	(2,718.50)	9.4
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	89.84	136.48	4,000.00	(3,863.52)	3.4
01-21-65100-000 OFFICE SUPPLIES	297.28	825.43	6,000.00	(5,174.57)	13.8
01-21-65200-000 OPERATING SUPPLIES	280.08	3,815.07	17,000.00	(13,184.93)	22.4
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,524.89	10,551.03	65,000.00	(54,448.97)	16.2
01-21-65800-000 PRISONER SUPPLIES	28.45	39.20	2,500.00	(2,460.80)	1.6
01-21-66200-000 K9 SUPPLIES	186.58	540.07	1,919.00	(1,378.93)	28.1
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	910.28	15,406.28	60,740.00	(45,333.72)	25.4
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	82,184.00	(82,184.00)	0
01-21-91700-000 INVESTIGATIONS	140.00	420.00	2,000.00	(1,580.00)	21.0
01-21-91710-000 DRUG INVESTIGATIONS	17.00	1,103.79	7,635.00	(6,531.21)	14.5
01-21-92400-000 DUI	1,134.00	1,134.00	3,352.00	(2,218.00)	33.8
TOTAL POLICE DEPARTMENT	204,721.29	775,997.98	3,321,953.00	(2,545,955.02)	23.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
FIRE DEPARTMENT					
01-22-42100-000 SALARIES - REGULAR	75,239.81	235,098.65	1,014,264.00	(779,165.35)	23.2
01-22-42200-000 SALARIES - PART-TIME	13,129.22	22,510.97	83,400.00	(60,889.03)	27.0
01-22-42300-000 SALARY EXPENSE - OVERTIME	11,410.59	34,854.31	166,000.00	(131,145.69)	21.0
01-22-42400-000 SALARIES - VACATION PAY	8,997.57	22,517.53	00	22,517.53	0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	113,001.28	310,357.00	(197,355.72)	36.4
01-22-45100-000 HEALTH INSURANCE	14,428.26	43,284.78	207,713.00	(164,428.22)	20.8
01-22-47100-000 UNIFORM ALLOWANCE	174.80	1,516.85	11,000.00	(9,483.15)	13.8
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.50	3,285.87	8,000.00	(4,714.13)	41.1
01-22-51200-000 MAINTENANCE SERVICE - EQUIPMENT	.00	910.04	9,000.00	(8,089.96)	10.1
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	749.18	5,631.38	9,000.00	(3,368.62)	62.6
01-22-53400-000 MEDICAL SERVICES	.00	335.00	7,600.00	(7,265.00)	4.4
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,335.52	8,941.52	40,000.00	(31,058.48)	22.4
01-22-55100-000 POSTAGE	.00	00	200.00	(200.00)	0
01-22-55200-000 TELEPHONE	541.74	1,779.32	9,500.00	(7,720.68)	18.7
01-22-56100-000 DUES	682.00	682.00	1,400.00	(718.00)	48.7
01-22-56200-000 TRAVEL EXPENSES	.00	166.60	1,800.00	(1,633.40)	9.3
01-22-56300-000 TRAINING	.00	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	3,326.32	4,358.76	19,000.00	(14,641.24)	22.9
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	67.51	178.78	3,000.00	(2,821.22)	6.0
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	507.96	1,357.93	5,000.00	(3,642.07)	27.2
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	293.49	689.63	4,000.00	(3,310.37)	17.2
01-22-65100-000 OFFICE SUPPLIES	.00	1,189.05	2,000.00	(810.95)	59.5
01-22-65200-000 OPERATING SUPPLIES	2,542.50	3,098.02	14,000.00	(10,901.98)	22.1
01-22-65400-000 JANITORIAL SUPPLIES	52.50	631.39	4,200.00	(3,568.61)	15.0
01-22-65500-000 AUTOMOTIVE FUEL/OIL	525.67	1,809.12	19,000.00	(17,190.88)	9.5
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	(2,500.00)	(2,500.00)	57,490.00	(59,990.00)	(4.4)
01-22-89000-000 CAPITAL OUTLAY - OTHER	2,500.00	2,500.00	113,500.00	(111,000.00)	2.2
TOTAL FIRE DEPARTMENT	135,045.14	508,336.82	2,129,724.00	(1,621,387.18)	23.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2015

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	339,766.43	1,284,334.80	5,451,677.00	(4,167,342.20)	23.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	45,818.97	140,211.78	647,482.00	(507,270.22)	21.7
01-41-42200-000 SALARIES (PART-TIME)	1,707.14	3,892.43	8,000.00	(4,107.57)	48.7
01-41-42300-000 SALARY EXPENSE-OVERTIME	563.23	2,031.32	60,564.00	(58,532.88)	3.4
01-41-42400-000 VACATION	8,788.36	19,125.09	.00	19,125.09	0
01-41-42500-000 SICK	545.01	4,658.35	.00	4,658.35	0
01-41-42600-000 SALARIES-PAGER PAY	1,253.28	3,426.43	19,000.00	(15,573.57)	18.0
01-41-45100-000 HEALTH INSURANCE	11,463.52	34,451.36	153,033.00	(118,581.64)	22.5
01-41-47100-000 UNIFORM ALLOWANCE	70.00	126.00	1,000.00	(874.00)	12.6
01-41-47300-000 CLOTHING ACQUISITION	187.20	516.60	2,000.00	(1,483.40)	25.8
01-41-51100-000 MAINTENANCE (BUILDING)	150.00	150.00	2,500.00	(2,350.00)	6.0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	5,038.53	8,021.02	15,000.00	(6,978.98)	53.5
01-41-51300-000 MAINT SERVICE-VEHICLE	331.51	988.84	15,000.00	(14,011.16)	6.6
01-41-51400-000 MAINTENANCE STREET	1,335.00	7,950.00	30,000.00	(22,050.00)	26.5
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	235.90	432.27	1,000.00	(567.73)	43.2
01-41-54900-000 OTHER PROFESSIONAL SERVICES	565.00	5,491.88	14,000.00	(8,508.12)	39.2
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	0
01-41-55200-000 TELEPHONE	366.11	291.10	4,000.00	(3,708.90)	7.3
01-41-55300-000 PUBLISHING	.00	71.20	300.00	(228.80)	23.7
01-41-56200-000 TRAVEL EXPENSES	.00	98.10	500.00	(401.90)	19.6
01-41-56300-000 TRAINING	100.00	120.32	3,500.00	(3,379.68)	3.4
01-41-57100-000 UTILITIES	881.98	2,826.13	15,000.00	(12,173.87)	18.8
01-41-57200-000 STREET LIGHTING	15,193.72	39,667.78	173,000.00	(133,332.24)	22.9
01-41-59400-000 LEASE OR RENTALS	.00	.00	5,000.00	(5,000.00)	0
01-41-61100-000 MAINTENANCE BUILDING	.00	1,232.30	5,000.00	(3,767.70)	24.7
01-41-61200-000 MAINTENANCE (EQUIPMENT)	73.73	4,570.40	16,000.00	(11,429.60)	28.6
01-41-61300-000 MAINT SUPPLIES-VEHICLE	1,994.34	5,421.06	35,000.00	(29,578.94)	15.5
01-41-61400-000 SUPPLIES STREETS	4,466.85	17,743.78	52,000.00	(34,256.22)	34.1
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	125,000.00	(125,000.00)	0
01-41-61700-000 MAINT SUPPLIES-GROUNDS	.00	9,298.10	12,000.00	(2,701.90)	77.5
01-41-62900-000 SUPPLIES OTHER	.00	4,240.77	15,000.00	(10,759.23)	28.3
01-41-65100-000 OFFICE SUPPLIES	14.88	143.52	2,000.00	(1,856.48)	7.2
01-41-65200-000 OPERATING SUPPLIES	530.53	1,508.45	8,000.00	(6,491.55)	18.9
01-41-65300-000 SMALL TOOLS	.00	236.85	3,200.00	(2,963.15)	7.4
01-41-65400-000 JANITORIAL SUPPLIES	.00	574.73	1,000.00	(425.27)	57.5
01-41-65500-000 GASOLINE/OIL	3,491.70	8,513.49	65,000.00	(56,486.51)	13.1
01-41-66100-000 SAFETY SUPPLIES	207.10	775.83	3,500.00	(2,724.17)	22.2
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	4,610.99	28,106.55	53,800.00	(27,693.45)	48.5
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	18,450.00	18,450.00	30,000.00	(11,550.00)	61.5
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	11,550.38	51,000.00	(39,449.62)	22.7
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	0
TOTAL STREET DIVISION	128,434.58	384,914.19	1,657,979.00	(1,273,064.81)	23.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	5,454.63	14,596.42	65,312.00	(50,715.58)	22.4
01-46-42200-000 SALARIES (PART-TIME)	.00	.00	4,500.00	(4,500.00)	.0
01-46-42300-000 SALARY EXPENSE-OVERTIME	30.28	414.93	6,900.00	(6,485.07)	6.0
01-46-42400-000 VACATION	107.66	2,016.95	.00	2,016.95	.0
01-46-42500-000 SICK PAY	.00	125.72	.00	125.72	.0
01-46-45100-000 HEALTH INSURANCE	1,366.34	4,038.22	19,670.00	(15,631.78)	20.5
01-46-47100-000 UNIFORM ALLOWANCE	25.00	45.00	300.00	(255.00)	15.0
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	1,475.00	5,867.00	5,000.00	867.00	117.3
01-46-55200-000 TELEPHONE	179.49	1,209.63	1,100.00	109.63	110.0
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	171.24	503.86	3,400.00	(2,896.14)	14.8
01-46-61100-000 MAINTENANCE BUILDING	.00	68.00	1,000.00	(932.00)	6.8
01-46-61200-000 MAINTENANCE (EQUIPMENT)	125.55	474.45	1,000.00	(525.55)	47.5
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	99.97	474.55	1,500.00	(1,025.45)	31.6
01-46-65200-000 OPERATING SUPPLIES	72.37	72.37	700.00	(627.63)	10.3
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	14.99	100.00	(85.01)	15.0
01-46-65500-000 GASOLINE/OIL	425.42	968.51	5,800.00	(4,831.49)	16.7
01-46-66100-000 SAFETY SUPPLIES	.00	.00	250.00	(250.00)	.0
01-46-83000-000 EQUIPMENT	.00	15,198.00	36,800.00	(21,602.00)	41.3
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	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	9,532.95	46,812.93	160,332.00	(113,519.07)	29.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	13,417.05	39,641.21	169,100.00	(129,458.79)	23.4
01-48-42200-000 SALARIES-PART-TIME	.00	.00	11,700.00	(11,700.00)	0
01-48-42400-000 VACATION	859.03	2,951.35	.00	2,951.35	0
01-48-42500-000 SICK	125.25	125.25	.00	125.25	0
01-48-45100-000 HEALTH INSURANCE	2,732.68	8,198.04	39,340.00	(31,141.96)	20.8
01-48-51100-000 MAINTENANCE (BUILDING)	(99.00)	.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)	19.45	230.42	2,000.00	(1,769.58)	11.5
01-48-53200-000 ENGINEERING SERVICE	.00	1,553.50	26,000.00	(24,446.50)	6.0
01-48-54900-000 OTHER PROFESSIONAL SERVICES	140.28	488.09	4,100.00	(3,611.91)	11.9
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	0
01-48-55200-000 TELEPHONE	347.88	1,193.31	2,600.00	(1,406.69)	45.9
01-48-55300-000 PUBLISHING	.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	125.10	1,195.53	2,000.00	(804.47)	59.8
01-48-56300-000 TRAINING	.00	345.00	2,500.00	(2,155.00)	13.8
01-48-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	0
01-48-57100-000 UTILITIES	778.80	1,263.32	4,700.00	(3,436.68)	26.9
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	1,649.23	2,400.00	(750.77)	68.7
01-48-65100-000 OFFICE SUPPLIES	82.97	388.24	1,000.00	(611.76)	38.8
01-48-65300-000 SMALL TOOLS	.00	43.97	850.00	(806.03)	5.2
01-48-65400-000 JANITORIAL SUPPLIES	76.47	129.08	600.00	(470.92)	21.5
01-48-65500-000 GASOLINE & OIL	231.37	791.57	3,800.00	(3,008.43)	20.8
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	(100.00)	0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	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	.00	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	.00	39.75	50.00	(10.25)	79.5
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	(100.00)	0
TOTAL ENGINEERING	18,837.33	60,663.79	327,590.00	(266,926.21)	18.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2015

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS		156,804.86	492,390.91	2,145,901.00	(1,653,510.09)	23.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 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)	18,592.80	48,512.61	207,845.00	(159,332.39)	23.3
01-44-42200-000 SALARIES (PART-TIME)	.00	31.81	.00	31.81	0
01-44-42400-000 VACATION	1,499.74	5,342.17	.00	5,342.17	0
01-44-42500-000 SICK	224.18	495.62	.00	495.62	0
01-44-45100-000 HEALTH INSURANCE	3,115.12	9,345.42	44,846.00	(35,500.58)	20.8
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	.00	1,500.00	(1,500.00)	0
01-44-52900-000 NUISANCE ABATEMENT	(996.97)	(546.97)	3,500.00	(4,046.97)	(15.6)
01-44-53300-000 LEGAL SERVICE	150.00	255.00	1,900.00	(1,645.00)	13.4
01-44-53400-000 MEDICAL SERVICES	105.00	210.00	100.00	110.00	210.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	6,074.50	21,000.00	(14,925.50)	28.9
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	1,800.00	3,558.50	150,000.00	(146,441.50)	2.4
01-44-55100-000 POSTAGE	6.74	59.16	300.00	(240.84)	19.7
01-44-55200-000 TELEPHONE	159.32	300.30	1,000.00	(699.70)	30.0
01-44-55300-000 PUBLISHING	.00	115.70	2,500.00	(2,384.30)	4.6
01-44-55400-000 PRINTING	.00	230.00	500.00	(270.00)	46.0
01-44-56100-000 DUES	184.35	620.35	1,500.00	(879.65)	41.4
01-44-56200-000 TRAVEL EXPENSES	.00	89.24	750.00	(680.76)	9.2
01-44-56300-000 TRAINING	240.50	240.50	1,500.00	(1,259.50)	16.0
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	459.96	459.96	1,000.00	(540.04)	46.0
01-44-65100-000 OFFICE SUPPLIES	219.51	430.92	1,500.00	(1,069.08)	28.7
01-44-65500-000 AUTOMOTIVE FUEL/OIL	100.17	268.93	2,250.00	(1,981.07)	12.0
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	5,000.00	(5,000.00)	0
01-44-89000-000 CAPITAL OUTLAY - OTHER	.00	875.00	5,000.00	(4,125.00)	17.5
01-44-91100-000 PUBLIC RELATIONS	50.00	50.00	2,000.00	(1,950.00)	2.5
01-44-92900-000 MISCELLANEOUS CHARGES	.00	843.88	.00	843.88	0
TOTAL COMMUNITY DEVELOPMENT	23,910.42	77,842.60	457,041.00	(379,198.40)	17.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	9,318.33	27,771.76	223,045.00	(195,273.24)	12.5
01-61-42100-000 SALARIES (FULL-TIME)	8,604.89	22,849.96	00	22,849.96	0
01-61-42400-000 VACATION	870.38	3,689.51	00	3,689.51	0
01-61-42500-000 SICK	402.23	1,173.17	00	1,173.17	0
01-61-45100-000 HEALTH INSURANCE	2,298.74	6,696.42	36,062.00	(29,365.58)	18.8
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	39,350.00	51,000.00	(11,650.00)	77.2
01-61-55100-000 POSTAGE	.00	.00	100.00	(100.00)	0
01-61-55200-000 TELEPHONE	124.57	367.56	1,900.00	(1,532.44)	19.4
01-61-58100-000 DUES	.00	.00	500.00	(500.00)	.0
01-61-58200-000 TRAVEL EXPENSES	.00	1,358.45	5,500.00	(4,141.55)	24.7
01-61-58500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-61-58600-000 CONFERENCE	.00	1,287.08	1,500.00	(212.92)	85.8
01-61-65100-000 OFFICE SUPPLIES	45.13	238.84	1,750.00	(1,511.16)	13.7
01-61-65200-000 OPERATING SUPPLIES	(20.25)	20.25	150.00	(129.75)	13.5
01-61-83000-000 EQUIPMENT	.00	1,187.50	11,000.00	(9,812.50)	10.8
01-61-92900-000 MISCELLANEOUS CHARGES	193.00	193.00	1,000.00	(807.00)	19.3
TOTAL ECONOMIC DEVELOPMENT	21,636.82	105,983.50	336,107.00	(230,123.50)	31.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2015

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	45,547.24	183,826.10	793,148.00	(609,321.90)	23.2
TOTAL FUND EXPENDITURES	644,107.96	2,248,339.86	9,697,591.00	(7,449,251.14)	23.2
NET REVENUE OVER EXPENDITURES	140,161.82	506,983.00	5,860.00	501,123.00	8651.6

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 3 MONTHS ENDING JULY 31 2015

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PERCENT</u>
REVENUE BY FUND					
Audit	3,026	17,111	38,500	21,389	44.44
Insurance	17,054	96,430	217,000	120,570	44.44
Illinois Municipal Retirement	13,363	75,548	207,502	131,954	36.41
Social Security	15,324	86,650	195,050	108,400	44.42
Ambulance	38	55	100	45	54.56
Economic Development	-	-	-	-	0
Motor Fuel Tax	13,641	43,272	660,650	617,378	6.55
Utility Tax	24,791	57,799	382,000	324,201	15.13
Travel and Tourism	26,024	42,009	265,250	223,241	15.84
Sales Tax	78,090	152,329	1,058,500	906,171	14.39
Lighthouse Pointe TIF	26	294,767	546,045	251,278	53.98
Foreign Fire Insurance	-	-	21,100	21,100	0
TIF	-	-	-	-	0
Overweight Truck	5,953	15,589	70,200	54,611	22.21
Capital Improvement	7,917	15,834	(2,200,650)	(2,216,484)	-0.72
Stormwater Management	70	1,763	15,100	13,337	11.68
Technology Park	3	4	40	36	10.53
Debt Service	-	-	-	-	0
Solid Waste	251,695	93,876	1,260,500	1,166,624	7.45
Technology Center	98,714	198,584	1,266,179	1,067,595	15.68
Airport	63,250	163,673	624,428	460,755	26.21
Railroad	117,257	647,399	1,200,030	552,631	53.95
Health Insurance	111	201	1,000	799	20.11
Administrative Services	39,818	79,635	477,810	398,175	16.67
Total Revenues	776,165	2,082,529	6,306,334	4,223,805	33.02

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 3 MONTHS ENDING JULY 31 2015

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PERCENT</u>
OPERATING EXPENSES					
Audit	-	4,740	34,673	29,933	13.67
Insurance	27,824	56,648	386,548	329,900	14.65
Illinois Municipal Retirement	18,762	38,684	266,000	227,316	14.54
Social Security	15,656	31,386	201,623	170,237	15.57
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	26,487	104,123	314,281	210,158	33.13
Sales Tax	-	-	1,368,000	1,368,000	0
Lighthouse Pointe TIF	70,738	44,513	336,361	291,848	13.23
Foreign Fire Insurance	-	-	46,000	46,000	0
TIF	11,347	3,206	-	(3,206)	0
Overweight Truck	9,162	18,616	113,500	94,884	16.4
Capital Improvement	24,754	632,184	9,008,000	8,375,816	7.02
Stormwater Management	-	1,725	175,000	173,275	0.99
Technology Park	-	303	29,100	28,797	1.04
Debt Service	-	-	-	-	0
Solid Waste	336,145	235,766	1,510,465	1,274,699	15.61
Technology Center	72,576	158,525	984,760	826,235	16.1
Airport	41,031	121,442	690,204	568,762	17.6
Railroad	22,401	44,569	935,928	891,359	4.76
Health Insurance	2,586	(4,089)	26,250	30,339	-15.58
Administrative Services	63,065	74,595	538,299	463,704	13.86
Total Expenses	742,533	1,566,936	18,397,342	16,830,406	8.52
Revenue over Expenses	33,632	515,592	(12,091,008)	(12,606,600)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND July 31, 2015 and 2014

	July 31, 2015	July 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	20,999,679	20,226,760
Less: Accumulated Depreciation	(6,685,800)	(6,195,218)
Net Plant in Service	14,313,879	14,031,541
CURRENT ASSETS		
Cash & Investments	2,101,998	1,684,862
Customer Accounts Receivable	275,542	275,850
Other Accounts Receivable	63,121	67,656
Inventory		350
Prepaid Expenses	7,283	7,880
Total Current Assets	2,447,944	2,036,598
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	16,761,823	16,068,139
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	16,456,229	15,758,881
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	16,639,917	15,942,569
LIABILITIES		
Current Liabilities		
Accounts Payable	84,426	94,451
Accrued Liabilities	37,480	31,120
Total Current Liabilities	121,906	125,570
Non-Current Liabilities		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	121,906	125,570
TOTAL LIABILITIES AND EQUITY	16,761,823	16,068,139

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 3 Months Ending July 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential Sales	218,376	227,466	(9,090)	96.0
Commercial Sales	177,445	167,157	10,287	106.2
Industrial Sales	181,663	192,401	(10,738)	94.4
Interdepartmental Sales				.0
Other Operating Revenues	21,460	21,404	56	100.3
Total Operating Revenues	598,944	608,429	(9,485)	98.4
OPERATING EXPENSES				
Source of Supply - Operations	68,515	69,669	(1,154)	98.3
Source of Supply - Maintenance	2,674	193	2,481	1,384.4
Water Treatment - Operations	36,953	34,066	2,887	108.5
Water Treatment - Maintenance	9,057	6,294	2,763	143.9
Distribution - Operations	17,643	19,750	(2,107)	89.3
Distribution - Maintenance	74,289	57,368	16,920	129.5
Customer Accounts	34,036	25,023	9,013	136.0
Administrative and General	41,805	46,628	(4,823)	89.7
Depreciation	120,865	115,185	5,680	104.9
Indirect Transfers to Municipality				.0
Total Operating Expenses	405,838	374,177	31,661	108.5
Operating Income (Loss)	193,106	234,252	(41,146)	82.4
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income		220	(220)	.0
Investment Income	429	303	126	141.6
Merchandising, Jobbing & Contract Income		45	(45)	.0
Merchandising, Jobbing & Contract Expense	(377)	(138)	(239)	(273.5)
Interest Expense	(1)	(4)	3	(31.5)
Total Non-Operating Revenue (Expense)	51	427	(376)	12.0
Net Income Before Amortizations	193,157	234,678	(41,521)	82.3
Amortization of Contributions in Aid of Construction				.0
Net Income	193,157	234,678	(41,521)	82.3
Operating Transfers In (Out)	(24,014)	(22,454)	(1,561)	(107.0)
Interfund Transfer W/WR Loan Forgiveness		2,810,874	(2,810,874)	.0
Increase (Decrease) in Retained Earnings	169,143	3,023,099	(2,853,956)	5.6
RETAINED EARNINGS - Beginning of Period	16,287,086	12,735,782	3,551,304	127.9
RETAINED EARNINGS - END OF PERIOD	16,456,229	15,758,881	697,348	104.4

ROCHELLE MUNICIPAL UTILITIES

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

	July 31, 2015	July 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	39,974,984	37,739,553
Less: Accumulated Depreciation	(20,738,408)	(19,760,872)
Net Plant in Service	19,236,576	17,978,681
CURRENT ASSETS		
Cash & Investments	(1,244,433)	(352,290)
Customer Accounts Receivable	899,467	971,973
Other Accounts Receivable	76,591	87,056
Inventory	3,480	3,480
Prepaid Expenses	19,067	19,077
Total Current Assets	(245,827)	729,297
RESTRICTED FUNDS	3,648,724	3,411,006
NON-CURRENT ASSETS		
Unamortized Loss		(2,305)
Note Receivable - Associated Company		
Total Non-Current Assets		(2,305)
TOTAL ASSETS	22,639,472	22,116,679
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,101,420	13,829,527
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,070,185	20,798,292
LIABILITIES		
Current Liabilities:		
Accounts Payable	601,792	111,177
Accrued Liabilities	77,140	77,652
Total Current Liabilities	678,931	188,829
Non-Current Liabilities:		
Bonds Payable	890,356	1,131,107
Unamortized Premium on Long-Term Debt		(1,549)
Other Non-Current Liabilities		
Total Non-Current Liabilities	890,356	1,129,558
Total Liabilities	1,569,287	1,318,387
TOTAL LIABILITIES AND EQUITY	22,639,472	22,116,679

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 3 Months Ending July 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential Sales	247,126	273,161	(26,036)	90.5
Commercial Sales	248,021	250,361	(2,340)	99.1
Industrial Sales	153,291	200,290	(46,999)	76.5
Interdepartmental Sales				.0
Other Operating Revenues	20,815	172,316	(151,501)	12.1
Total Operating Revenues	669,253	696,128	(226,875)	74.7
OPERATING EXPENSES				
Collection - Operations	24,328	23,813	515	102.2
Collection - Maintenance	24,225	18,874	5,352	128.4
Pumping - Operations	53	29	23	179.7
Pumping - Maintenance	424	358	66	118.3
Treatment and Disposal - Operations	236,321	253,408	(17,086)	93.3
Treatment and Disposal - Maintenance	48,230	70,687	(24,456)	65.4
Customer Accounts	37,238	29,668	7,571	125.5
Administrative and General	53,749	54,632	(883)	98.4
Depreciation	231,389	222,397	8,993	104.0
Total Operating Expenses	653,958	673,864	(19,906)	97.1
Operating Income (Loss)	15,295	222,264	(206,969)	6.9
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	2,197	2,295	(98)	95.7
Non Utility Income		1,924	(1,924)	.0
Merchandising, Jobbing & Contract Income	4,782	3,975	807	120.3
Merchandising, Jobbing & Contract Expense	(953)	(548)	(405)	(173.8)
Amortization Expense		(756)	756	.0
Interest Expense	(5,915)	(5,506)	(409)	(107.4)
Total Non-Operating Revenue (Expense)	111	1,383	(1,273)	8.0
Net Income Before Amortizations	15,406	223,648	(208,242)	6.9
Amortization of Contributions in Aid of Construction				0
Net Income	15,406	223,648	(208,242)	6.9
Operating Transfers In (Out)	(32,670)	(32,811)	141	(99.6)
Interfund transfer WWR loan forgiveness		(2,810,874)	2,810,874	0
Increase (Decrease) in Retained Earnings	(17,264)	(2,620,038)	2,602,774	(.7)
RETAINED EARNINGS - Beginning of Period	14,118,684	16,449,565	(2,330,880)	85.8
RETAINED EARNINGS - END OF PERIOD	14,101,420	13,829,527	271,893	102.0

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND July 31, 2015 and 2014

	July 31, 2015	July 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	75,393,678	73,845,232
Less: Accumulated Depreciation	(40,106,572)	(40,354,863)
Net Plant in Service	35,287,105	33,490,369
CURRENT ASSETS		
Cash & Investments	8,991,680	5,276,767
Customer Accounts Receivable	5,406,525	4,827,966
Other Accounts Receivable		
Inventory	2,869,518	2,596,253
Prepaid Expenses	209,235	315,696
Total Current Assets	15,276,958	13,016,682
RESTRICTED ASSETS	10,766,153	10,435,817
NON-CURRENT ASSETS		
Unamortized Loss	2,076,136	19,177
Other Deferred Debits	251,431	34,255
Interdepartmental Loan Receivable	655,806	1,109,952
Total Non-Current Assets	2,983,373	1,163,383
TOTAL ASSETS	64,313,589	58,106,252
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	42,853,289	43,848,224
Contribution in Aid of Construction (Net)		
Total Equity	42,853,289	43,848,224
LIABILITIES		
Current Liabilities:		
Accounts Payable	3,268,755	2,799,324
Accrued Liabilities	321,470	291,786
Total Current Liabilities	3,590,225	3,091,110
Non-Current Liabilities:		
Bonds Payable	17,544,791	10,680,144
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	325,284	486,774
Total Non-Current Liabilities	17,870,075	11,166,918
Total Liabilities	21,460,300	14,258,028
TOTAL LIABILITIES AND EQUITY	64,313,589	58,106,252

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 3 Months Ending July 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential	1,696,951	1,616,790	80,161	105.0
Small General Service	1,394,343	1,363,467	30,875	102.3
Large General Service	5,584,860	5,214,778	370,082	107.1
Public Street Lighting	37,772	37,496	277	100.7
Interdepartmental	139,912	128,569	11,342	108.8
Forfeited Discounts	62,940	58,248	4,692	108.1
Other Operating Revenues	95,483	101,167	(5,684)	94.4
	9,012,262	8,520,516	491,746	105.8
OPERATING EXPENSES				
Purchased Power	6,498,981	6,320,773	178,207	102.8
Generation - Operation	224,925	177,474	47,451	126.7
Generation - Maintenance	290,522	129,623	160,899	224.1
Transmission - Operation	981	758	223	129.4
Distribution - Operation	268,839	402,572	(133,734)	66.8
Distribution - Maintenance	190,860	162,549	28,311	117.4
Depreciation	558,102	541,040	17,063	103.2
Taxes Other Than Income Taxes	33,905	30,739	3,166	110.3
Customer Accounts	58,988	63,396	(4,427)	93.0
Administrative & General	573,106	570,763	2,343	100.4
Indirect Transfers to Municipality				.0
	8,699,189	8,399,687	299,502	103.6
Operating Income (Loss)	313,073	120,828	192,244	259.1
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	4,375	3,559	815	122.9
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(23,201)	(20,506)	(2,695)	(113.1)
Amortization Expense	15,811	(6,257)	22,068	252.7
Interest Expense	(180,414)	(157,497)	(22,917)	(114.6)
Non-Operating Revenue (Expense)	126,001	1,405	124,597	8,971.2
	(57,428)	(179,296)	121,867	(32.0)
Increase (Decrease) in Retained Earnings Before Operating Transfers	255,645	(58,467)	314,112	437.2
Operating Transfers In (Out)	(349,584)	(359,107)	9,523	(97.4)
Increase (Decrease) in Retained Earnings	(93,940)	(417,574)	323,634	(22.5)
RETAINED EARNINGS - Beginning of Period	42,947,228	44,265,798	(1,318,569)	97.0
RETAINED EARNINGS - END OF PERIOD	42,853,289	43,848,224	(994,935)	97.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS July 31, 2015 and 2014

	July 31, 2015	July 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,655,562	3,595,303
Tech Center Building	428	
Less: Accumulated Depreciation	(2,802,020)	(2,759,226)
Net Plant in Service	853,971	836,077
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(727,135)	(549,622)
Customer Accounts Receivable	876	283
Miscellaneous Accounts Receivable		6,441
Prepaid Expenses	2,244	(94)
Inventory		
Total Current Assets	(724,015)	(542,992)
TOTAL ASSETS	129,956	293,085
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(492,312)	(358,016)
Revenue over Expenditures	(40,303)	(69,115)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(179,693)	(74,209)
LIABILITIES		
Current Liabilities:		
Accounts Payable	12,966	17,583
Accrued Liabilities	32,906	30,918
Other Liabilities		
Total Current Liabilities	45,871	48,501
Non-Current Liabilities:		
Interdepartmental Loan Payable	283,778	318,793
2008 Bonds Payable		
Total Non-Current Liabilities	283,778	318,793
Total Liabilities	309,649	367,294
TOTAL LIABILITIES AND EQUITY	129,956	293,085

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 3 Months Ending July 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Network Administration Fees	110,212	114,929	(4,717)	95.9
VOIP Services	640	8,801	(8,161)	7.3
Misc Revenues				.0
Network and Hardware Support				.0
Data Services	1,437	1,437		100.0
Fiber Internet Access	25,009	25,847	(638)	97.5
Dial-up Internet Access	2,844	3,322	(478)	85.6
Wireless Internet Access	3,243	7,934	(4,691)	40.9
Network Internet Access	5,099	5,099		100.0
Web Site Host	2,033	2,862	(829)	71.0
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	490	536	(46)	91.4
Forfeited Discounts	343	519	(176)	66.1
Total Operating Revenues	151,350	171,086	(19,735)	88.5
OPERATING EXPENSES				
Personnel	52,122	64,606	(12,485)	80.7
Insurance Benefits	9,913	13,650	(3,737)	72.6
Pension & Other Benefits	9,217	11,619	(2,402)	79.3
Contractual Services- Maintenance	3,950	7,640	(3,690)	51.7
Contractual Services- Professional	46,774	30,627	16,147	152.7
Contractual Services- Communications	28,640	26,931	1,709	106.4
Contractual Services- Professional Development	1,920	809	1,110	237.2
Service Charges	15,827	30,850	(15,022)	51.3
Commodities - Maintenance Supplies	31	3	28	1,098.9
Commodities - General Supplies	657	971	(314)	67.7
Other Expenditures	(35)	(299)	264	(11.7)
Depreciation	17,652	48,201	(30,549)	36.6
Transfer to Administrative Services	4,000	4,000		100.0
Total Operating Expenses	190,668	239,608	(48,940)	79.6
Operating Income (Loss)	(39,318)	(68,522)	29,204	(57.4)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(777)	(344)	(433)	(225.9)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(208)	(249)	41	(83.5)
Total Non-Operating Revenue (Expense)	(985)	(593)	(391)	(166.0)
Increase (Decrease) in Retained Earnings	(40,303)	(69,115)	28,813	(58.3)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 3 Months Ending July 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(492,312)</u>	<u>(358,016)</u>	<u>(134,296)</u>	<u>(137.5)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(532,615)</u></u>	<u><u>(427,131)</u></u>	<u><u>(105,484)</u></u>	<u><u>(124.7)</u></u>