

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 5 MONTHS ENDING SEPTEMBER 30 2015**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	713,070	1,595,331	1,746,028	150,697	91.37
Licenses and Permits	36,255	283,202	612,000	328,798	46.27
Intergovernmental Revenue	334,857	1,543,296	3,520,797	1,977,501	43.83
Fines, Forfeitures & Penalties	10,216	39,491	130,000	90,509	30.38
Public Charges for Services	49,678	191,737	885,000	693,263	21.67
Other Fees	22,030	113,023	343,054	230,032	32.95
Miscellaneous Revenues	3,152	30,645	62,500	31,855	49.03
Other Financing Sources	196,173	980,863	2,404,072	1,423,209	40.8
Total Revenues	1,365,430	4,777,588	9,703,451	4,925,863	49.24
OPERATING EXPENSES					
Mayor and City Council	5,365	25,010	61,300	36,290	40.8
City Manager	15,762	91,776	214,141	122,365	42.86
City Attorney	12,639	55,153	135,350	80,197	40.75
City Clerk	11,721	77,032	153,903	76,871	50.05
Police Department	374,311	1,381,670	3,321,953	1,940,283	41.59
Fire Department	264,764	916,327	2,129,724	1,213,397	43.03
Community Development	22,078	133,111	457,041	323,930	29.12
Engineering	20,083	102,017	327,590	225,573	31.14
Street Division	127,655	641,567	1,657,979	1,016,412	38.7
Cemetery Division	11,138	99,864	160,332	60,468	62.29
Municipal Building	167,859	347,679	742,171	394,492	46.85
Economic Development	22,198	160,822	336,107	175,285	47.85
Total Expenses	1,055,572	4,032,029	9,697,591	5,665,562	41.58
Revenue over Expenses	309,858	745,559	5,860	(739,699)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	381,845.77	927,577.29	1,037,043.00	(109,465.71)	89.4
01-11-31110	146,554.82	279,728.94	299,688.00	(19,959.06)	93.3
01-11-31120	124,355.12	237,356.40	254,297.00	(16,940.60)	93.3
01-11-31500	60,314.26	150,668.49	155,000.00	(4,331.51)	97.2
TOTAL TAXES	713,069.97	1,595,331.12	1,746,028.00	(150,696.88)	91.4
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	19,050.00	22,000.00	(2,950.00)	85.6
01-11-32500	.00	60,404.01	115,000.00	(54,595.99)	52.5
01-11-32510	34,809.80	175,589.53	420,000.00	(244,410.47)	41.8
01-11-32600	.00	.00	2,000.00	(2,000.00)	.0
01-11-33100	1,445.00	26,183.50	50,000.00	(23,816.50)	52.4
01-11-33200	.00	250.00	.00	250.00	.0
01-11-33500	.00	1,725.00	3,000.00	(1,275.00)	57.5
TOTAL LICENSES & PERMITS	36,254.80	283,202.04	612,000.00	(328,797.96)	46.3
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	158,915.03	556,302.64	928,678.00	(372,375.36)	59.9
01-11-34200	.00	99,559.04	200,000.00	(100,440.96)	49.8
01-11-34300	.00	20,798.73	100,000.00	(79,201.27)	20.8
01-11-34400	172,638.33	787,876.69	1,965,000.00	(1,177,123.31)	40.1
01-11-34450	.00	69,653.48	177,119.00	(107,465.52)	39.3
01-11-34762	3,303.50	9,105.00	150,000.00	(140,895.00)	6.1
TOTAL INTERGOVERNMENTAL REVENUES	334,856.86	1,543,295.58	3,520,797.00	(1,977,501.42)	43.8
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	10,216.09	39,491.45	130,000.00	(90,508.55)	30.4
TOTAL FINES, FORFEITURES & PENALTIES	10,216.09	39,491.45	130,000.00	(90,508.55)	30.4
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	32,609.37	80,173.79	550,000.00	(469,826.21)	14.6
01-11-36700	5,227.35	37,149.16	75,000.00	(37,850.84)	49.5
01-11-36800	5,000.00	25,000.00	60,000.00	(35,000.00)	41.7
01-11-36900	1,341.17	13,644.04	75,000.00	(61,355.96)	18.2
01-11-39960	5,500.00	35,769.68	125,000.00	(89,230.32)	28.6
TOTAL PUBLIC CHARGES FOR SERVICES	49,677.89	191,736.67	885,000.00	(693,263.33)	21.7
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	550 00	7,225 00	21,000 00	(13,775 00)	34.4
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	14,004 50	70,022 50	168,054 00	(98,031 50)	41.7
01-11-37901 REIMBURSED DEVELOPER FEES	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	350 00	350 00	2,000 00	(1,650 00)	17.5
TOTAL OTHER FEES	22,029 50	113,022 50	343,054 00	(230,031 50)	33.0
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	90 64	362 05	500 00	(137 95)	72.4
01-11-38110 INTEREST INCOME-CEMETERY	00	416 25	3,000 00	(2,583 75)	13.9
01-11-38700 LOT SALES	475 00	4,305 00	16,000 00	(11,695 00)	26.9
01-11-38800 CEMETERY RECEIPTS	350 00	1,120 00	3,000 00	(1,880 00)	37.3
01-11-38900 MISCELLANEOUS	2,236 75	24,441 71	40,000 00	(15,558 29)	61.1
TOTAL MISCELLANEOUS REVENUE	3,152 39	30,645 01	62,500 00	(31,854 99)	49.0
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	132,528 08	662,640 40	1,590,337 00	(927,696 60)	41.7
01-11-39920 TRANSFER FROM WATER	8,004 67	40,023 35	96,056 00	(56,032 65)	41.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,889 92	54,449 60	130,679 00	(76,229 40)	41.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000 00	5,000 00	12,000 00	(7,000 00)	41.7
01-11-39949 MFT FUND TRANSFER	00	00	50,000 00	(50,000 00)	.0
01-11-39950 SOLID WASTE TRANSFER	43,750 00	218,750 00	525,000 00	(306,250 00)	41.7
TOTAL OTHER FINANCING SOURCES	196,172 67	980,863 35	2,404,072 00	(1,423,208 65)	40.8
TOTAL FUND REVENUE	1,365,430 17	4,777,587 72	9,703,451 00	(4,925,863 28)	49.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,162.16	21,227.01	50,500.00	(29,272.99)	42.0
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	90.85	836.20	2,000.00	(1,163.80)	41.8
01-12-58500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	0
01-12-56600-000 CONFERENCE EXPENSES	1,065.85	1,666.82	4,000.00	(2,333.18)	41.7
01-12-85100-000 OFFICE SUPPLIES	46.40	334.60	600.00	(265.40)	55.8
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	0
01-12-91100-000 COMMUNITY RELATIONS	.00	770.66	800.00	(29.34)	96.3
TOTAL MAYOR/CITY COUNCIL	5,365.26	25,010.29	61,300.00	(36,289.71)	40.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	5,876.73	35,840.11	74,534.00	(38,693.89)	48.1
01-13-42200-000 SALARIES-PART-TIME	1,810.29	9,231.49	21,949.00	(12,717.51)	42.1
01-13-42400-000 VACATION	266.19	5,994.23	00	5,994.23	0
01-13-45100-000 HEALTH INSURANCE	1,379.80	8,593.93	19,670.00	(11,076.07)	43.7
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	20.00	300.00	(280.00)	6.7
01-13-55100-000 POSTAGE	766.96	2,277.19	7,000.00	(4,722.81)	32.5
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	270.00	600.00	(330.00)	45.0
01-13-56200-000 TRAVEL EXPENSES	460.55	1,157.43	4,500.00	(3,342.57)	25.7
01-13-56300-000 TRAINING	.00	545.00	700.00	(155.00)	77.9
01-13-56500-000 PUBLICATIONS	.00	.00	300.00	(300.00)	0
01-13-56600-000 CONFERENCE	.00	310.00	3,500.00	(3,190.00)	8.9
01-13-65100-000 OFFICE SUPPLIES	.00	2,432.86	1,500.00	932.86	162.2
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	1,080.00	7,860.00	14,000.00	(6,140.00)	56.1
TOTAL CITY CLERK	11,720.52	77,032.24	153,903.00	(76,870.76)	50.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	3,355.97	15,397.51	38,842.00	(23,444.49)	39.6
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	0
01-17-42400-000 VACATION	173.40	1,269.84	.00	1,269.84	0
01-17-42500-000 SICK	4.00	4.00	.00	4.00	0
01-17-45100-000 HEALTH INSURANCE	540.60	2,938.20	7,670.00	(4,731.80)	38.3
01-17-51100-000 MAINTENANCE (BUILDING)	1,231.21	2,753.28	9,000.00	(6,246.72)	30.6
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	1,000.00	(1,000.00)	0
01-17-52900-000 MAINTENANCE (OTHER)	159.99	1,119.92	1,800.00	(680.08)	62.2
01-17-53700-000 NETWORK ADMINISTRATION	10,761.42	53,807.10	129,137.00	(75,329.90)	41.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	4,736.55	21,648.15	35,000.00	(13,351.85)	61.9
01-17-55200-000 TELEPHONE	183.22	1,066.78	2,000.00	(933.22)	53.3
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	0
01-17-57100-000 UTILITIES	97.42	26,084.64	60,000.00	(33,915.36)	43.5
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	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	14.99	225.41	6,000.00	(5,774.59)	3.8
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	548.45	1,000.00	(453.55)	54.7
01-17-65100-000 OFFICE SUPPLIES	263.88	1,111.98	2,500.00	(1,388.02)	44.5
01-17-65400-000 GENERAL SUPPLIES	676.97	2,038.92	5,000.00	(2,961.08)	40.8
01-17-82000-000 BUILDING	.00	.00	20,000.00	(20,000.00)	0
01-17-89000-000 OTHER IMPROVEMENTS	128,489.00	128,489.00	155,000.00	(26,511.00)	82.9
01-17-91100-000 COMMUNITY RELATIONS	36.00	322.83	26,000.00	(25,677.17)	1.2
01-17-91400-000 SALES TAX REBATE	2,483.61	11,257.70	60,000.00	(48,742.30)	18.8
01-17-99984-000 TRANSFER ADMIN SERVICE	14,610.17	73,050.85	175,322.00	(102,271.15)	41.7
TOTAL MUNICIPAL BUILDING	167,858.90	347,679.48	742,171.00	(394,491.52)	46.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	12,638.75	53,848.16	130,000.00	(76,151.84)	41.4
01-18-53310-000	DEVELOPER LEGAL EXPENSE	.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		12,638.75	55,153.16	135,350.00	(80,196.84)	40.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	12,538.37	65,914.84	160,350.00	(94,435.16)	41.1
01-19-42400-000 VACATION	616.05	3,224.03	.00	3,224.03	0
01-19-42500-000 SICK PAY	61.61	636.60	.00	636.60	0
01-19-45100-000 HEALTH INSURANCE	1,922.56	10,468.78	27,341.00	(16,872.22)	38.3
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	5,000.00	(5,000.00)	0
01-19-55100-000 POSTAGE	.00	5.95	.00	5.95	0
01-19-55200-000 TELEPHONE	302.79	1,272.00	3,600.00	(2,328.00)	35.3
01-19-56100-000 DUES	.00	1,371.60	3,000.00	(1,628.40)	45.7
01-19-56200-000 TRAVEL EXPENSES	126.37	412.97	2,500.00	(2,087.03)	16.5
01-19-56400-000 TUITION	.00	5,019.88	6,000.00	(980.12)	83.7
01-19-56500-000 PUBLICATIONS	.00	149.16	150.00	(84)	99.4
01-19-56600-000 CONFERENCE EXPENSES	125.00	1,724.40	3,700.00	(1,975.60)	46.6
01-19-65100-000 OFFICE SUPPLIES	.00	181.45	500.00	(318.55)	36.3
01-19-83000-000 EQUIPMENT	.00	899.99	1,000.00	(100.01)	90.0
01-19-91100-000 COMMUNITY RELATIONS	69.00	494.00	1,000.00	(506.00)	49.4
TOTAL CITY MANAGER	15,761.75	91,775.65	214,141.00	(122,365.35)	42.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	213,345.18	596,650.82	1,306,865.00	(710,214.18)	45.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	133,652.78	671,872.36	1,860,132.00	(1,188,259.64)	36.1
01-21-42200-000 SALARIES - PART-TIME	4,915.52	17,512.48	65,000.00	(47,487.52)	26.9
01-21-42300-000 SALARIES - OVERTIME	16,809.51	60,719.10	160,000.00	(99,280.90)	38.0
01-21-42400-000 SALARIES - VACATION PAY	11,936.79	77,932.73	.00	77,932.73	0
01-21-42500-000 SALARIES - SICK PAY	1,248.43	7,276.87	.00	7,276.87	0
01-21-42800-000 OIC - ON-CALL FTO	1,857.39	9,793.13	21,000.00	(11,206.87)	46.6
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	146,554.82	279,728.94	365,754.00	(86,025.06)	76.5
01-21-45100-000 HEALTH INSURANCE	26,495.75	145,823.13	400,087.00	(254,263.87)	36.5
01-21-47100-000 UNIFORM ALLOWANCE	1,198.73	6,432.94	35,000.00	(28,567.06)	18.4
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,076.93	9,300.56	34,000.00	(24,699.44)	27.4
01-21-51300-000 MAINTENANCE - VEHICLE	4,183.49	9,021.50	40,000.00	(30,978.50)	22.6
01-21-53400-000 MEDICAL SERVICES	130.00	517.45	2,000.00	(1,482.55)	25.9
01-21-53700-000 DATA PROCESSING SERVICES	15,288.00	17,213.50	26,000.00	(8,786.50)	66.2
01-21-54900-000 OTHER PROFESSIONAL SERVICES	89.25	89.25	12,000.00	(11,910.75)	7
01-21-55100-000 POSTAGE	26.11	93.32	150.00	(56.68)	62.2
01-21-55200-000 TELEPHONE	1,549.39	7,655.07	15,000.00	(7,344.93)	51.0
01-21-55300-000 PUBLISHING	.00	828.00	600.00	228.00	138.0
01-21-55400-000 PRINTING	.00	982.91	3,000.00	(2,017.09)	32.8
01-21-56100-000 DUES	(553.00)	2,230.19	5,000.00	(2,769.81)	44.6
01-21-56200-000 TRAVEL EXPENSES	134.51	1,069.22	5,000.00	(3,930.78)	21.4
01-21-56300-000 TRAINING	.00	4,120.00	15,000.00	(10,880.00)	27.5
01-21-57100-000 UTILITIES	97.14	514.89	1,400.00	(885.11)	36.8
01-21-57800-000 ANIMAL CONTROL	.00	351.75	3,000.00	(2,648.25)	11.7
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	399.87	4,000.00	(3,600.13)	10.0
01-21-65100-000 OFFICE SUPPLIES	1,761.13	2,824.08	6,000.00	(3,175.92)	47.1
01-21-65200-000 OPERATING SUPPLIES	484.51	9,470.68	17,000.00	(7,529.32)	55.7
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,112.65	17,260.44	65,000.00	(47,739.56)	26.6
01-21-65800-000 PRISONER SUPPLIES	443.29	482.49	2,500.00	(2,017.51)	19.3
01-21-66200-000 K9 SUPPLIES	4.28	548.50	1,919.00	(1,370.50)	28.6
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	320.00	15,726.28	60,740.00	(45,013.72)	25.9
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	82,184.00	(82,184.00)	0
01-21-91700-000 INVESTIGATIONS	407.00	967.00	2,000.00	(1,033.00)	48.4
01-21-91710-000 DRUG INVESTIGATIONS	86.78	1,760.57	7,635.00	(5,874.43)	23.1
01-21-92400-000 DUI	.00	1,151.00	3,352.00	(2,201.00)	34.3
TOTAL POLICE DEPARTMENT	374,311.18	1,381,670.20	3,321,953.00	(1,940,282.80)	41.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	85,958.48	390,573.89	1,014,264.00	(623,690.11)	38.5
01-22-42200-000 SALARIES - PART-TIME	5,622.50	34,541.75	83,400.00	(48,858.25)	41.4
01-22-42300-000 SALARY EXPENSE - OVERTIME	19,221.71	67,938.16	166,000.00	(98,061.84)	40.9
01-22-42400-000 SALARIES - VACATION PAY	4,088.24	37,829.74	00	37,829.74	0
01-22-42500-000 SALARIES - SICK PAY	835.36	2,135.63	00	2,135.63	0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	124,355.12	237,356.40	310,357.00	(73,000.60)	76.5
01-22-45100-000 HEALTH INSURANCE	14,529.66	79,456.83	207,713.00	(128,256.17)	38.3
01-22-47100-000 UNIFORM ALLOWANCE	433.88	8,009.81	11,000.00	(2,990.19)	72.8
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	2,999.75	7,446.97	8,000.00	(553.03)	93.1
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	149.93	2,717.57	9,000.00	(6,282.43)	30.2
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	608.93	6,270.81	9,000.00	(2,729.19)	69.7
01-22-53400-000 MEDICAL SERVICES	50.00	555.00	7,600.00	(7,045.00)	7.3
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,159.07	12,941.53	40,000.00	(27,058.47)	32.4
01-22-55100-000 POSTAGE	.00	19.99	200.00	(180.01)	10.0
01-22-55200-000 TELEPHONE	535.16	2,854.42	9,500.00	(6,645.58)	30.1
01-22-56100-000 DUES	25.00	757.00	1,400.00	(643.00)	54.1
01-22-56200-000 TRAVEL EXPENSES	190.28	854.04	1,800.00	(945.96)	47.5
01-22-56300-000 TRAINING	650.00	1,158.04	6,000.00	(4,841.96)	19.3
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	97.14	6,464.62	19,000.00	(12,535.38)	34.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	93.99	903.04	3,000.00	(2,096.96)	30.1
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	148.10	2,278.98	5,000.00	(2,721.02)	45.6
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	327.37	2,183.78	4,000.00	(1,816.22)	54.6
01-22-65100-000 OFFICE SUPPLIES	16.90	1,438.39	2,000.00	(563.61)	71.8
01-22-65200-000 OPERATING SUPPLIES	502.74	4,654.95	14,000.00	(9,345.05)	33.3
01-22-65400-000 JANITORIAL SUPPLIES	35.00	1,234.22	4,200.00	(2,965.78)	29.4
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,129.48	2,938.60	19,000.00	(16,061.40)	15.5
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	(4,185.00)	57,490.00	(61,675.00)	(7.3)
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	5,000.00	113,500.00	(108,500.00)	4.4
TOTAL FIRE DEPARTMENT	264,763.79	916,327.16	2,129,724.00	(1,213,396.84)	43.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	639,074.97	2,297,997.36	5,451,677.00	(3,153,679.64)	42.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	54,931.15	242,814.12	647,482.00	(404,667.88)	37.5
01-41-42200-000 SALARIES (PART-TIME)	.00	5,141.00	8,000.00	(2,859.00)	64.3
01-41-42300-000 SALARY EXPENSE-OVERTIME	277.50	2,936.93	60,584.00	(57,627.07)	4.9
01-41-42400-000 VACATION	3,778.69	28,796.76	.00	28,796.76	0
01-41-42500-000 SICK	118.08	7,009.54	.00	7,009.54	0
01-41-42600-000 SALARIES-PAGER PAY	1,135.79	5,726.58	19,000.00	(13,273.42)	30.1
01-41-45100-000 HEALTH INSURANCE	10,858.35	62,567.16	153,033.00	(90,465.84)	40.9
01-41-47100-000 UNIFORM ALLOWANCE	65.90	300.62	1,000.00	(699.38)	30.1
01-41-47300-000 CLOTHING ACQUISITION	293.86	1,031.92	2,000.00	(968.08)	51.6
01-41-51100-000 MAINTENANCE (BUILDING)	387.00	886.55	2,500.00	(1,613.45)	35.5
01-41-51200-000 MAINTENANCE (EQUIPMENT)	1,514.09	9,535.11	15,000.00	(5,464.89)	63.6
01-41-51300-000 MAINT SERVICE-VEHICLE	9,623.89	10,888.56	15,000.00	(4,111.44)	72.6
01-41-51400-000 MAINTENANCE STREET	8,561.37	16,698.87	30,000.00	(13,301.13)	55.7
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	244.15	1,026.55	1,000.00	26.55	102.7
01-41-54900-000 OTHER PROFESSIONAL SERVICES	185.00	6,040.63	14,000.00	(7,959.37)	43.2
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	0
01-41-55200-000 TELEPHONE	389.38	1,040.47	4,000.00	(2,959.53)	26.0
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	.00	120.32	3,500.00	(3,379.68)	3.4
01-41-57100-000 UTILITIES	938.28	4,617.84	15,000.00	(10,382.16)	30.8
01-41-57200-000 STREET LIGHTING	11,048.34	62,954.29	173,000.00	(110,045.71)	36.4
01-41-59400-000 LEASE OR RENTALS	.00	.00	5,000.00	(5,000.00)	0
01-41-61100-000 MAINTENANCE BUILDING	27.42	1,900.97	5,000.00	(3,099.03)	38.0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	47.45	5,344.00	16,000.00	(10,656.00)	33.4
01-41-61300-000 MAINT SUPPLIES-VEHICLE	3,772.95	11,780.22	35,000.00	(23,219.78)	33.7
01-41-61400-000 SUPPLIES STREETS	8,790.32	33,121.80	52,000.00	(18,878.20)	63.7
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	125,000.00	(125,000.00)	0
01-41-61700-000 MAINT SUPPLIES-GROUNDS	2.99	9,301.09	12,000.00	(2,698.91)	77.5
01-41-62900-000 SUPPLIES OTHER	2,871.46	7,533.00	15,000.00	(7,467.00)	50.2
01-41-65100-000 OFFICE SUPPLIES	129.36	489.36	2,000.00	(1,530.64)	23.5
01-41-65200-000 OPERATING SUPPLIES	665.56	2,631.22	8,000.00	(5,368.78)	32.9
01-41-65300-000 SMALL TOOLS	11.98	248.83	3,200.00	(2,951.17)	7.8
01-41-65400-000 JANITORIAL SUPPLIES	60.97	704.75	1,000.00	(295.25)	70.5
01-41-65500-000 GASOLINE/OIL	2,878.74	14,453.73	65,000.00	(50,546.27)	22.2
01-41-66100-000 SAFETY SUPPLIES	315.00	1,090.83	3,500.00	(2,409.17)	31.2
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	48,953.55	53,800.00	(4,846.45)	91.0
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	18,450.00	30,000.00	(11,550.00)	61.5
01-41-89000-000 CAPITAL OUTLAY - OTHER	3,730.32	15,280.70	51,000.00	(35,719.30)	30.0
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	0
TOTAL STREET DIVISION	127,655.34	641,567.17	1,657,979.00	(1,016,411.83)	38.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	3,893.60	22,509.22	65,312.00	(42,802.78)	34.5
01-46-42200-000 SALARIES (PART-TIME)	.00	.00	4,500.00	(4,500.00)	.0
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	757.53	6,900.00	(6,142.47)	11.0
01-46-42400-000 VACATION	1,489.26	5,049.29	.00	5,049.29	.0
01-46-42500-000 SICK PAY	.00	125.72	.00	125.72	.0
01-46-45100-000 HEALTH INSURANCE	1,374.14	7,399.70	19,670.00	(12,270.30)	37.6
01-46-47100-000 UNIFORM ALLOWANCE	25.00	110.00	300.00	(190.00)	36.7
01-46-47300-000 CLOTHING ACQUISITION	.00	.00	200.00	(200.00)	.0
01-46-51100-000 MAINTENANCE (BUILDING)	.00	7,650.00	1,000.00	6,650.00	785.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	29.00	29.00	300.00	(271.00)	9.7
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	9,237.00	5,000.00	4,237.00	184.7
01-46-55200-000 TELEPHONE	190.91	1,581.30	1,100.00	481.30	143.8
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	283.47	983.08	3,400.00	(2,416.92)	28.9
01-46-61100-000 MAINTENANCE BUILDING	.00	68.00	1,000.00	(932.00)	6.8
01-46-61200-000 MAINTENANCE (EQUIPMENT)	100.67	575.12	1,000.00	(424.88)	57.5
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	25.47	758.34	1,500.00	(741.66)	50.6
01-46-65200-000 OPERATING SUPPLIES	.00	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	246.86	1,336.04	5,800.00	(4,463.96)	23.0
01-46-66100-000 SAFETY SUPPLIES	.00	.00	250.00	(250.00)	.0
01-46-83000-000 EQUIPMENT	.00	36,598.00	36,800.00	(202.00)	99.5
01-46-89000-000 CAPITAL OUTLAY - OTHER	3,480.00	5,009.40	3,500.00	1,509.40	143.1
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	100.00	(100.00)	.0
TOTAL CEMETERY	11,138.38	99,864.10	160,332.00	(60,467.90)	62.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	12,886.84	65,813.04	169,100.00	(103,286.96)	38.9
01-48-42200-000 SALARIES-PART-TIME	.00	.00	11,700.00	(11,700.00)	0
01-48-42400-000 VACATION	942.58	4,885.03	.00	4,885.03	0
01-48-42500-000 SICK	107.36	357.86	.00	357.86	0
01-48-45100-000 HEALTH INSURANCE	2,748.28	15,045.34	39,340.00	(24,294.66)	38.2
01-48-51100-000 MAINTENANCE (BUILDING)	.00	206.63	12,200.00	(11,993.37)	1.7
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,600.00	(1,600.00)	0
01-48-51300-000 MAINT SERVICE (VEHICLE)	44.99	297.37	2,000.00	(1,702.63)	14.9
01-48-53200-000 ENGINEERING SERVICE	1,692.50	3,246.00	26,000.00	(22,754.00)	12.5
01-48-54900-000 OTHER PROFESSIONAL SERVICES	358.89	1,048.15	4,100.00	(3,051.85)	25.6
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	0
01-48-55200-000 TELEPHONE	376.71	1,913.56	2,600.00	(686.44)	73.6
01-48-55300-000 PUBLISHING	20.25	63.25	200.00	(136.75)	31.6
01-48-56100-000 DUES	.00	.00	1,200.00	(1,200.00)	0
01-48-56200-000 TRAVEL EXPENSES	258.96	1,983.49	2,000.00	(36.51)	98.2
01-48-56300-000 TRAINING	.00	345.00	2,500.00	(2,155.00)	13.8
01-48-56500-000 PUBLICATIONS	.00	96.25	100.00	(3.75)	96.3
01-48-57100-000 UTILITIES	80.13	1,864.82	4,700.00	(2,835.18)	39.7
01-48-81200-000 SUPPLIES (EQUIPMENT)	.00	1,649.23	2,400.00	(750.77)	68.7
01-48-65100-000 OFFICE SUPPLIES	.00	590.95	1,000.00	(409.05)	59.1
01-48-65300-000 SMALL TOOLS	17.94	61.91	850.00	(788.09)	7.3
01-48-65400-000 JANITORIAL SUPPLIES	77.22	529.94	600.00	(70.06)	88.3
01-48-65500-000 GASOLINE & OIL	323.79	1,431.28	3,800.00	(2,368.72)	37.7
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	135.98	449.75	3,000.00	(2,550.25)	15.0
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	10.34	78.09	50.00	28.09	156.2
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	(100.00)	0
TOTAL ENGINEERING	20,082.76	102,017.10	327,590.00	(225,572.90)	31.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	158,876.48	843,448.37	2,145,901.00	(1,302,452.63)	39.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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)	16 822 71	82,708 28	207,845 00	(125,136.72)	39.8
01-44-42200-000 SALARIES (PART-TIME)	.00	31 81	.00	31.81	.0
01-44-42400-000 VACATION	758 64	6,956 98	.00	6,956 98	.0
01-44-42500-000 SICK	164 35	1,055 39	.00	1,055 39	.0
01-44-45100-000 HEALTH INSURANCE	3 146 32	17,164 42	44,846 00	(27,681 58)	38.3
01-44-51300-000 MAINTENANCE (VEHICLE)	34 96	34 96	1,500 00	(1,465 04)	2.3
01-44-52900-000 NUISANCE ABATEMENT	158 00	(326 97)	3 500 00	(3,826 97)	(9.3)
01-44-53300-000 LEGAL SERVICE	105 00	405 00	1,900 00	(1,495 00)	21.3
01-44-53400-000 MEDICAL SERVICES	.00	210 00	100 00	110 00	210.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	8,756 40	21,000 00	(12,243 60)	41.7
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	43 53	9,196 28	150,000 00	(140,803 72)	6.1
01-44-55100-000 POSTAGE	.00	59 16	300 00	(240 84)	19.7
01-44-55200-000 TELEPHONE	127 81	557 54	1,000 00	(442 46)	55.8
01-44-55300-000 PUBLISHING	511 50	1,992 35	2,500 00	(507 65)	79.7
01-44-55400-000 PRINTING	.00	395 00	500 00	(105 00)	79.0
01-44-56100-000 DUES	28 00	648 35	1,500 00	(851 65)	43.2
01-44-56200-000 TRAVEL EXPENSES	.00	106 67	750 00	(643 33)	14.2
01-44-56300-000 TRAINING	.00	240 50	1,500 00	(1,259 50)	16.0
01-44-56500-000 PUBLICATIONS	.00	112 00	250 00	(138 00)	44.8
01-44-56600-000 CONFERENCE EXPENSES	.00	300 00	1,300 00	(1,000 00)	23.1
01-44-61200-000 SUPPLIES EQUIPMENT	.00	459 96	1,000 00	(540 04)	46.0
01-44-65100-000 OFFICE SUPPLIES	107 81	653 43	1,500 00	(846 57)	43.6
01-44-65500-000 AUTOMOTIVE FUEL/OIL	71 06	444 90	2,250 00	(1,805 10)	19.8
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	.00	50 00	2,000 00	(1,950 00)	2.5
01-44-92900-000 MISCELLANEOUS CHARGES	.00	23 32	.00	23 32	.0
TOTAL COMMUNITY DEVELOPMENT	22,077 69	133,110 73	457,041 00	(323,930 27)	29.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	9,754.07	50,416.76	223,045.00	(172,628.24)	22.6
01-61-42100-000 SALARIES (FULL-TIME)	8,327.12	38,875.00	.00	38,875.00	0
01-61-42400-000 VACATION	301.67	4,697.92	.00	4,697.92	0
01-61-42500-000 SICK	.00	1,173.17	.00	1,173.17	0
01-61-45100-000 HEALTH INSURANCE	2,322.14	12,466.67	36,062.00	(23,595.33)	34.6
01-61-54900-000 OTHER PROFESSIONAL SERVICES	770.00	770.00	2,400.00	(1,630.00)	32.1
01-61-54910-000 OTHER PROF SVS - COMM BRANDING	.00	39,889.51	51,000.00	(11,110.49)	78.2
01-61-55100-000 POSTAGE	.00	.00	100.00	(100.00)	0
01-61-55200-000 TELEPHONE	139.74	629.81	1,900.00	(1,270.19)	33.2
01-61-56100-000 DUES	.00	.00	500.00	(500.00)	0
01-61-56200-000 TRAVEL EXPENSES	289.90	1,933.38	5,500.00	(3,566.62)	35.2
01-61-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	0
01-61-56600-000 CONFERENCE	.00	1,287.08	1,500.00	(212.92)	85.8
01-61-65100-000 OFFICE SUPPLIES	55.55	377.57	1,750.00	(1,372.43)	21.6
01-61-65200-000 OPERATING SUPPLIES	.00	20.25	150.00	(129.75)	13.5
01-61-83000-000 EQUIPMENT	237.50	7,695.00	11,000.00	(3,305.00)	70.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	589.40	1,000.00	(410.60)	58.9
TOTAL ECONOMIC DEVELOPMENT	22,197.69	160,821.52	336,107.00	(175,285.48)	47.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2015

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	44,275.38	293,932.25	793,148.00	(499,215.75)	37.1
TOTAL FUND EXPENDITURES	1,055,572.01	4,032,028.80	9,697,591.00	(5,665,562.20)	41.6
NET REVENUE OVER EXPENDITURES	309,858.16	745,558.92	5,860.00	739,698.92	12722

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 5 MONTHS ENDING SEPTEMBER 30 2015

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	14,795	35,943	38,500	2,557	93.36
Insurance	83,387	202,561	217,000	14,439	93.35
Illinois Municipal Retirement	65,326	158,697	207,502	48,805	76.48
Social Security	74,928	182,015	195,050	13,035	93.32
Ambulance	33	161	100	(61)	160.81
Economic Development	-	-	-	-	0
Motor Fuel Tax	67	57,057	660,650	603,593	8.64
Utility Tax	30,626	140,973	382,000	241,027	36.9
Travel and Tourism	22,970	117,877	265,250	147,373	44.44
Sales Tax	87,716	399,992	1,058,500	658,508	37.79
Lighthouse Pointe TIF	266,203	561,020	546,045	(14,975)	102.74
Foreign Fire Insurance	-	-	21,100	21,100	0
TIF	-	-	-	-	0
Overweight Truck	6,337	30,806	70,200	39,394	43.88
Capital Improvement	7,971	2,076,374	(2,200,650)	(4,277,024)	-94.35
Stormwater Management	68	2,061	15,100	13,039	13.65
Technology Park	3	12	40	28	31
Debt Service	-	-	-	-	0
Solid Waste	34,941	450,058	1,260,500	810,442	35.7
Technology Center	98,841	496,669	1,266,179	769,510	39.23
Airport	84,607	359,911	624,428	264,517	57.64
Railroad	320,430	1,085,127	1,200,030	114,903	90.42
Health Insurance	30	308	1,000	692	30.77
Administrative Services	39,818	199,088	477,810	278,723	41.67
Total Revenues	1,239,094	6,556,708	6,306,334	(250,374)	103.97

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 5 MONTHS ENDING SEPTEMBER 30 2015

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	28,576	34,673	6,098	82.41
Insurance	27,824	173,613	386,548	212,935	44.91
Illinois Municipal Retirement	20,451	106,961	266,000	159,039	40.21
Social Security	16,102	86,702	201,623	114,921	43
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	19,230	162,818	314,281	151,463	51.81
Sales Tax	-	-	1,368,000	1,368,000	0
Lighthouse Pointe TIF	-	115,251	336,361	221,110	34.26
Foreign Fire Insurance	-	-	46,000	46,000	0
TIF	9,738	42,175	-	(42,175)	0
Overweight Truck	9,119	46,182	113,500	67,318	40.69
Capital Improvement	141,466	1,251,075	9,008,000	7,756,925	13.89
Stormwater Management	-	3,677	175,000	171,323	2.1
Technology Park	-	303	29,100	28,797	1.04
Debt Service	-	-	-	-	0
Solid Waste	80,797	733,919	1,510,465	776,546	48.59
Technology Center	77,875	388,142	984,760	596,618	39.41
Airport	49,666	293,890	690,204	396,314	42.58
Railroad	75,696	163,568	935,928	772,360	17.48
Health Insurance	1,575	72	26,250	26,178	0.27
Administrative Services	48,235	228,144	538,299	310,155	42.38
Total Expenses	577,773	3,825,067	18,397,342	14,572,275	20.79
Revenue over Expenses	661,322	2,731,641	(12,091,008)	(14,822,649)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND September 30, 2015 and 2014

	September 30, 2015	September 30, 2014	
ASSETS			
PLANT IN SERVICE			
Utility Plant in Service	21,038,479	20,373,743	
Less: Accumulated Depreciation	(6,766,377)	(6,272,009)	
Net Plant in Service	14,272,102	14,101,735	
CURRENT ASSETS			
Cash & Investments	2,249,909	1,718,197	
Customer Accounts Receivable	273,835	309,743	
Other Accounts Receivable	66,118	65,312	
Inventory		350	
Prepaid Expenses	4,366	4,681	
Total Current Assets	2,594,228	2,098,283	
OTHER DEBITS			
Unamortized Loss			
Total Other Debits			
TOTAL ASSETS	16,866,331	16,200,017	
LIABILITIES AND EQUITY			
EQUITY			
Retained Earnings	16,610,260	15,919,159	
Contribution in Aid of Construction (Net)	183,688	183,688	
Total Equity	16,793,948	16,102,847	
LIABILITIES			
Current Liabilities:			
Accounts Payable	43,143	72,301	
Accrued Liabilities	29,240	24,870	
Total Current Liabilities	72,383	97,171	
Non-Current Liabilities:			
Note Payable - Associated Company			
Other Non-Current Liabilities			
Total Non-Current Liabilities			
Total Liabilities	72,383	97,171	
TOTAL LIABILITIES AND EQUITY	16,866,331	16,200,017	

ROCHELLE MUNICIPAL UTILITIES

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

For the 5 Months Ending September 30, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential Sales	385,233	378,553	6,680	101.8
Commercial Sales	306,291	287,281	19,010	106.6
Industrial Sales	306,017	329,343	(23,326)	92.9
Interdepartmental Sales				.0
Other Operating Revenues	36,748	45,083	(8,335)	81.5
Total Operating Revenues	1,034,289	1,040,259	(5,970)	99.4
OPERATING EXPENSES				
Source of Supply - Operations	117,103	115,761	1,342	101.2
Source of Supply - Maintenance	3,021	1,276	1,746	236.8
Water Treatment - Operations	61,252	57,647	3,606	106.3
Water Treatment - Maintenance	15,337	10,001	5,335	153.4
Distribution - Operations	33,762	33,906	(144)	99.6
Distribution - Maintenance	117,605	100,728	16,879	116.8
Customer Accounts	52,922	40,983	11,939	129.1
Administrative and General	68,760	78,943	(10,183)	87.1
Depreciation	201,442	191,975	9,467	104.9
Indirect Transfers to Municipality				.0
Total Operating Expenses	671,205	631,218	39,987	106.3
Operating Income (Loss)	363,084	409,041	(45,957)	88.8
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	80	640	(560)	12.5
Investment Income	753	573	179	131.3
Merchandising, Jobbing & Contract Income		45	(45)	.0
Merchandising, Jobbing & Contract Expense	(718)	(368)	(350)	(195.0)
Interest Expense	(3)	(7)	4	(39.6)
Total Non-Operating Revenue (Expense)	113	884	(771)	12.8
Net Income Before Amortizations	363,197	409,925	(46,728)	88.6
Amortization of Contributions in Aid of Construction				.0
Net Income	363,197	409,925	(46,728)	88.6
Operating Transfers In (Out)	(40,023)	(37,423)	(2,601)	(107.0)
Interfund Transfer W/WR Loan Forgiveness		2,810,874	(2,810,874)	.0
Increase (Decrease) in Retained Earnings	323,174	3,183,377	(2,860,203)	10.2
RETAINED EARNINGS - Beginning of Period	16,287,086	12,735,782	3,551,304	127.9
RETAINED EARNINGS - END OF PERIOD	16,610,260	15,919,159	691,101	104.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
September 30, 2015 and 2014

	September 30, 2015	September 30, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	40,077,009	37,813,888
Less: Accumulated Depreciation	(20,892,668)	(19,909,136)
Net Plant in Service	19,184,341	17,904,752
CURRENT ASSETS		
Cash & Investments	(1,619,795)	(315,433)
Customer Accounts Receivable	933,667	1,040,613
Other Accounts Receivable	78,114	79,628
Inventory	3,480	3,480
Prepaid Expenses	11,440	11,322
Total Current Assets	(593,093)	819,611
RESTRICTED FUNDS	3,742,025	3,503,032
NON-CURRENT ASSETS		
Unamortized Loss Note Receivable - Associated Company		(3,842)
Total Non-Current Assets		(3,842)
TOTAL ASSETS	22,333,274	22,223,554
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,142,803	13,965,750
Contribution in Aid of Construction (Net)	8,968,765	6,968,765
Total Equity	21,111,568	20,934,515
LIABILITIES		
Current Liabilities:		
Accounts Payable	281,872	107,448
Accrued Liabilities	83,975	67,207
Total Current Liabilities	345,847	174,654
Non-Current Liabilities:		
Bonds Payable	875,859	1,116,966
Unamortized Premium on Long-Term Debt		(2,581)
Other Non-Current Liabilities		
Total Non-Current Liabilities	875,859	1,114,385
Total Liabilities	1,221,706	1,289,039
TOTAL LIABILITIES AND EQUITY	22,333,274	22,223,554

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 5 Months Ending September 30, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential Sales	415,524	442,066	(26,542)	94.0
Commercial Sales	414,938	437,355	(22,416)	94.9
Industrial Sales	258,034	363,274	(105,241)	71.0
Interdepartmental Sales				.0
Other Operating Revenues	70,726	232,160	(161,435)	30.5
Total Operating Revenues	1,159,222	1,474,855	(315,634)	78.6
OPERATING EXPENSES				
Collection - Operations	38,383	38,133	249	100.7
Collection - Maintenance	52,716	29,676	23,040	177.6
Pumping - Operations	53	48	5	110.7
Pumping - Maintenance	574	629	(55)	91.3
Treatment and Disposal - Operations	374,328	425,567	(51,238)	88.0
Treatment and Disposal - Maintenance	89,717	107,364	(17,647)	83.6
Customer Accounts	58,381	48,130	10,252	121.3
Administrative and General	78,899	77,085	1,814	102.4
Depreciation	385,649	370,662	14,988	104.0
Total Operating Expenses	1,078,700	1,097,291	(18,591)	98.3
Operating Income (Loss)	80,522	377,564	(297,042)	21.3
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	3,620	3,903	(283)	92.8
Non Utility Income	436	6,038	(5,602)	7.2
Merchandising, Jobbing & Contract Income	5,790	5,779	10	100.2
Merchandising, Jobbing & Contract Expense	(1,468)	(1,000)	(467)	(146.7)
Amortization Expense		(1,261)	1,261	.0
Interest Expense	(10,331)	(9,279)	(1,053)	(111.3)
Total Non-Operating Revenue (Expense)	(1,954)	4,181	(6,134)	(46.7)
Net Income Before Amortizations	78,568	381,745	(303,176)	20.6
Amortization of Contributions in Aid of Construction				.0
Net Income	78,568	381,745	(303,176)	20.6
Operating Transfers In (Out)	(54,450)	(54,685)	236	(99.6)
Interfund transfer WWR loan forgiveness		(2,810,874)	2,810,874	0
Increase (Decrease) in Retained Earnings	24,119	(2,483,815)	2,507,933	1.0
RETAINED EARNINGS - Beginning of Period	14,118,684	16,449,565	(2,330,880)	85.8
RETAINED EARNINGS - END OF PERIOD	14,142,803	13,965,750	177,053	101.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND September 30, 2015 and 2014

	September 30, 2015	September 30, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	77,844,125	75,837,270
Less: Accumulated Depreciation	(40,440,097)	(40,714,976)
Net Plant in Service	37,404,028	35,122,294
CURRENT ASSETS		
Cash & Investments	6,027,991	3,361,375
Customer Accounts Receivable	5,221,293	4,992,852
Other Accounts Receivable		
Inventory	2,636,626	2,637,460
Prepaid Expenses	179,773	292,950
Total Current Assets	14,065,683	11,284,637
RESTRICTED ASSETS	10,984,305	10,822,010
NON-CURRENT ASSETS		
Unamortized Loss	2,037,501	28,853
Other Deferred Debits	248,169	30,992
Interdepartmental Loan Receivable	638,409	1,092,607
Total Non-Current Assets	2,924,078	1,152,453
TOTAL ASSETS	65,378,094	58,381,393
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,320,182	44,072,978
Contribution in Aid of Construction (Net)		
Total Equity	43,320,182	44,072,978
LIABILITIES		
Current Liabilities:		
Accounts Payable	3,975,417	2,939,829
Accrued Liabilities	234,486	228,948
Total Current Liabilities	4,209,904	3,168,777
Non-Current Liabilities:		
Bonds Payable	17,532,596	10,678,448
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	315,413	461,191
Total Non-Current Liabilities	17,848,009	11,139,639
Total Liabilities	22,057,912	14,308,416
TOTAL LIABILITIES AND EQUITY	65,378,094	58,381,393

ROCHELLE MUNICIPAL UTILITIES

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

For the 5 Months Ending September 30, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential	3,029,647	2,813,925	215,722	107.7
Small General Service	2,444,158	2,309,350	134,808	105.8
Large General Service	9,600,103	8,883,545	716,558	108.1
Public Street Lighting	62,902	62,791	111	100.2
Interdepartmental	235,550	221,830	13,720	106.2
Forfeited Discounts	122,825	103,465	19,360	118.5
Other Operating Revenues	279,753	158,274	121,480	176.8
Total Operating Revenues	15,774,735	14,553,179	1,221,556	108.4
OPERATING EXPENSES				
Purchased Power	10,724,842	10,620,957	103,885	101.0
Generation - Operation	420,739	279,788	140,952	150.4
Generation - Maintenance	322,841	195,318	127,523	165.3
Transmission - Operation	1,554	855	699	181.7
Distribution - Operation	489,687	553,657	(63,970)	88.5
Distribution - Maintenance	272,526	275,095	(2,569)	99.1
Depreciation	930,171	901,733	28,438	103.2
Taxes Other Than Income Taxes	60,971	56,270	4,702	108.4
Customer Accounts	119,292	107,192	12,100	111.3
Administrative & General	969,588	883,082	86,506	109.8
Indirect Transfers to Municipality				.0
Total Operating Expenses	14,312,212	13,873,947	438,265	103.2
Operating Income (Loss)	1,462,522	679,231	783,291	215.3
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	7,275	5,985	1,290	121.6
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(70,387)	(31,054)	(39,333)	(228.7)
Amortization Expense	24,744	(10,428)	35,172	237.3
Interest Expense	(300,694)	(251,511)	(49,182)	(119.6)
Non-Operating Revenue (Expense)	127,201	13,468	113,733	944.5
Total Non-Operating Revenue (Expense)	(211,860)	(273,540)	61,680	(77.5)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,250,662	405,691	844,971	308.3
Operating Transfers In (Out)	(614,640)	(598,511)	(16,129)	(102.7)
Increase (Decrease) in Retained Earnings	636,021	(192,820)	828,841	329.9
RETAINED EARNINGS - Beginning of Period	42,684,160	44,265,798	(1,581,637)	96.4
RETAINED EARNINGS - END OF PERIOD	43,320,182	44,072,978	(752,796)	98.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS

September 30, 2015 and 2014

	September 30, 2015	September 30, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,672,964	3,613,024
Tech Center Building	428	
Less Accumulated Depreciation	(2,813,788)	(2,791,360)
Net Plant in Service	859,605	821,664
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(802,666)	(607,529)
Customer Accounts Receivable	50,822	(2,074)
Miscellaneous Accounts Receivable		
Prepaid Expenses	881	6,715
Inventory		
Total Current Assets	(750,964)	(602,888)
TOTAL ASSETS	108,642	218,776
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(492,312)	(358,016)
Revenue over Expenditures	(46,900)	(123,849)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(186,291)	(128,943)
LIABILITIES		
Current Liabilities:		
Accounts Payable	14,507	14,007
Accrued Liabilities	25,837	24,081
Other Liabilities		
Total Current Liabilities	40,344	38,088
Non-Current Liabilities:		
Interdepartmental Loan Payable	254,588	309,631
2008 Bonds Payable		
Total Non-Current Liabilities	254,588	309,631
Total Liabilities	294,932	347,719
TOTAL LIABILITIES AND EQUITY	108,642	218,776

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS

For the 5 Months Ending September 30, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Network Administration Fees	183,686	191,548	(7,862)	95.9
VOIP Services	58	14,122	(14,064)	.4
Misc Revenues				.0
Network and Hardware Support				.0
Data Services	2,395	2,395		100.0
Fiber Internet Access	41,836	42,279	(443)	99.0
Dial-up Internet Access	4,504	5,351	(847)	84.2
Wireless Internet Access	6,590	13,036	(6,446)	50.6
Network Internet Access	8,498	8,498		100.0
Web Site Host	3,170	3,267	(97)	97.0
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	836	892	(57)	93.6
Forfeited Discounts	505	705	(200)	71.7
	252,080	282,095	(30,016)	89.4
OPERATING EXPENSES				
Personnel	86,514	108,296	(21,783)	79.9
Insurance Benefits	17,293	22,670	(5,378)	76.3
Pension & Other Benefits	15,787	21,154	(5,368)	74.6
Contractual Services- Maintenance	6,790	9,039	(2,249)	75.1
Contractual Services- Professional	56,829	57,913	(1,084)	98.1
Contractual Services- Communications	47,772	41,110	6,661	116.2
Contractual Services- Professional Development	2,812	1,438	1,374	195.5
Service Charges	26,751	51,913	(25,162)	51.5
Commodities - Maintenance Supplies	31	529	(498)	5.9
Commodities - General Supplies	904	2,301	(1,397)	39.3
Other Expenditures	(35)	(854)	819	(4.1)
Depreciation	29,420	80,335	(50,915)	36.6
Transfer to Administrative Services	6,667	6,667		100.0
	297,533	402,511	(104,978)	73.9
Operating Income (Loss)	(45,453)	(120,416)	74,962	(37.8)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(1,100)	(3,017)	1,917	(36.5)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(347)	(415)	69	(83.5)
	(1,447)	(3,433)	1,986	(42.2)
Increase (Decrease) in Retained Earnings	(46,900)	(123,849)	76,948	(37.9)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 5 Months Ending September 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	(492,312)	(358,016)	(134,296)	(137.5)
RETAINED EARNINGS – END OF PERIOD	<u>(539,213)</u>	<u>(481,865)</u>	<u>(57,348)</u>	<u>(111.9)</u>