

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 8 MONTHS ENDING DECEMBER 31 2015**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	1,680,710	1,746,028	65,318	96.26
Licenses and Permits	32,293	447,312	612,000	164,688	73.09
Intergovernmental Revenue	376,137	2,311,282	3,520,797	1,209,515	65.65
Fines, Forfeitures & Penalties	14,989	73,507	130,000	56,493	56.54
Public Charges for Services	41,231	321,617	885,000	563,383	36.34
Other Fees	21,130	177,861	343,054	165,193	51.85
Miscellaneous Revenues	4,615	44,256	62,500	18,244	70.81
Other Financing Sources	196,173	1,569,381	2,404,072	834,691	65.28
Total Revenues	686,567	6,625,927	9,703,451	3,077,524	68.28
OPERATING EXPENSES					
Mayor and City Council	4,459	43,918	61,300	17,382	71.65
City Manager	19,582	150,093	214,141	64,048	70.09
City Attorney	6,949	79,109	135,350	56,241	58.45
City Clerk	12,218	115,737	153,903	38,166	75.2
Police Department	267,965	2,248,570	3,321,953	1,073,383	67.69
Fire Department	150,467	1,475,618	2,129,724	654,106	69.29
Community Development	22,651	211,828	457,041	245,213	46.35
Engineering	24,920	171,617	327,590	155,973	52.39
Street Division	156,518	1,044,255	1,657,979	613,724	62.98
Cemetery Division	7,849	122,688	160,332	37,644	76.52
Municipal Building	50,470	521,497	742,171	220,674	70.27
Economic Development	23,716	250,008	336,107	86,099	74.38
Total Expenses	747,763	6,434,939	9,697,591	3,262,652	66.36
Revenue over Expenses	(61,196)	190,989	5,860	(185,129)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	.00	976,762.36	1,037,043.00	(60,280.64)	94.2
01-11-31110	.00	294,560.98	299,688.00	(5,127.02)	98.3
01-11-31120	.00	249,941.74	254,297.00	(4,355.26)	98.3
01-11-31500	.00	159,445.26	155,000.00	4,445.26	102.9
TOTAL TAXES	.00	1,680,710.34	1,746,028.00	(65,317.66)	96.3
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	19,950.00	22,000.00	(2,050.00)	90.7
01-11-32500	.00	91,114.00	115,000.00	(23,886.00)	79.2
01-11-32510	31,009.91	271,388.19	420,000.00	(148,611.81)	64.6
01-11-32600	.00	.00	2,000.00	(2,000.00)	0
01-11-33100	1,283.50	62,760.00	50,000.00	12,760.00	125.5
01-11-33200	.00	250.00	.00	250.00	0
01-11-33500	.00	1,850.00	3,000.00	(1,150.00)	61.7
TOTAL LICENSES & PERMITS	32,293.41	447,312.19	612,000.00	(164,687.81)	73.1
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	97,685.82	709,569.33	928,678.00	(219,108.67)	76.4
01-11-34200	10,392.57	115,026.88	200,000.00	(84,973.12)	57.5
01-11-34300	60,609.09	81,407.82	100,000.00	(18,592.18)	81.4
01-11-34400	151,652.85	1,270,722.06	1,965,000.00	(694,277.94)	64.7
01-11-34450	52,728.18	122,381.66	177,119.00	(54,737.34)	69.1
01-11-34762	3,088.85	12,173.85	150,000.00	(137,826.15)	8.1
TOTAL INTERGOVERNMENTAL REVENUES	376,137.36	2,311,281.60	3,520,797.00	(1,209,515.40)	65.7
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	14,988.76	73,507.35	130,000.00	(56,492.65)	56.5
TOTAL FINES, FORFEITURES & PENALTIES	14,988.76	73,507.35	130,000.00	(56,492.65)	56.5
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	22,560.13	153,127.61	550,000.00	(396,872.39)	27.8
01-11-36700	8,045.46	61,465.43	75,000.00	(13,534.57)	82.0
01-11-36800	5,000.00	40,000.00	60,000.00	(20,000.00)	66.7
01-11-36900	250.00	14,104.74	75,000.00	(60,695.26)	18.8
01-11-39960	5,375.00	52,919.68	125,000.00	(72,080.32)	42.3
TOTAL PUBLIC CHARGES FOR SERVICES	41,230.59	321,617.46	885,000.00	(563,382.54)	36.3
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	.00	8,675.00	21,000.00	(12,325.00)	41.3
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	57,000.00	85,500.00	(28,500.00)	66.7
01-11-37900 OTHER REVENUES	14,004.50	112,036.00	168,054.00	(56,018.00)	66.7
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	.00	350.00	2,000.00	(1,650.00)	17.5
TOTAL OTHER FEES	21,129.50	177,861.00	343,054.00	(165,193.00)	51.9
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	171.60	686.00	500.00	186.00	137.2
01-11-38110 INTEREST INCOME-CEMETERY	.00	416.25	3,000.00	(2,583.75)	13.9
01-11-38700 LOT SALES	950.00	7,630.00	16,000.00	(8,370.00)	47.7
01-11-38800 CEMETERY RECEIPTS	.00	2,155.00	3,000.00	(845.00)	71.8
01-11-38900 MISCELLANEOUS	3,493.00	33,368.71	40,000.00	(6,631.29)	83.4
TOTAL MISCELLANEOUS REVENUE	4,614.60	44,255.96	62,500.00	(18,244.04)	70.8
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	132,528.08	1,060,224.64	1,590,337.00	(530,112.36)	66.7
01-11-39920 TRANSFER FROM WATER	8,004.67	64,037.36	96,056.00	(32,018.64)	66.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,889.92	87,119.36	130,679.00	(43,559.64)	66.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	8,000.00	12,000.00	(4,000.00)	66.7
01-11-39949 MFT FUND TRANSFER	.00	.00	50,000.00	(50,000.00)	0
01-11-39950 SOLID WASTE TRANSFER	43,750.00	350,000.00	525,000.00	(175,000.00)	66.7
TOTAL OTHER FINANCING SOURCES	196,172.67	1,569,381.36	2,404,072.00	(834,690.64)	65.3
TOTAL FUND REVENUE	686,566.89	6,625,927.26	9,703,451.00	(3,077,523.74)	68.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,300.89	33,990.95	50,500.00	(16,509.05)	87.3
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	30.00	100.00	(70.00)	30.0
01-12-55400-000 PRINTING	.00	.00	200.00	(200.00)	.0
01-12-56100-000 DUES	.00	713.48	1,000.00	(286.52)	71.4
01-12-58200-000 TRAVEL EXPENSES	.00	900.13	2,000.00	(1,099.87)	45.0
01-12-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	.00	1,976.82	4,000.00	(2,023.18)	49.4
01-12-65100-000 OFFICE SUPPLIES	157.73	536.35	600.00	(83.65)	89.4
01-12-83000-000 EQUIPMENT	.00	5,000.00	2,000.00	3,000.00	250.0
01-12-91100-000 COMMUNITY RELATIONS	.00	770.66	800.00	(29.34)	96.3
TOTAL MAYOR/CITY COUNCIL	4,458.62	43,918.39	61,300.00	(17,381.61)	71.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	6,061.03	54,105.09	74,534.00	(20,428.91)	72.6
01-13-42200-000 SALARIES-PART-TIME	2,468.43	15,153.75	21,949.00	(6,795.25)	69.0
01-13-42400-000 VACATION	286.67	7,357.43	.00	7,357.43	0
01-13-45100-000 HEALTH INSURANCE	1,378.82	12,731.37	19,670.00	(6,938.63)	64.7
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	25.00	74.75	300.00	(225.25)	24.9
01-13-55100-000 POSTAGE	1,000.00	7,457.86	7,000.00	457.86	106.5
01-13-55300-000 PUBLISHING	.00	52.00	1,000.00	(948.00)	5.2
01-13-55400-000 PRINTING	.00	85.45	500.00	(414.55)	17.1
01-13-56100-000 DUES	.00	491.92	600.00	(108.08)	82.0
01-13-56200-000 TRAVEL EXPENSES	210.37	1,808.27	4,500.00	(2,691.73)	40.2
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	27.59	2,460.45	1,500.00	960.45	164.0
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	760.00	10,604.00	14,000.00	(3,396.00)	75.7
TOTAL CITY CLERK	12,217.91	115,737.34	153,903.00	(38,165.66)	75.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,222.19	23,767.41	38,842.00	(15,074.59)	61.2
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	84.03	500.00	(415.97)	16.8
01-17-42400-000 VACATION	704.28	2,310.25	.00	2,310.25	0
01-17-42500-000 SICK	381.48	410.82	.00	410.82	0
01-17-45100-000 HEALTH INSURANCE	540.60	4,560.00	7,670.00	(3,110.00)	59.5
01-17-51100-000 MAINTENANCE (BUILDING)	654.21	4,091.49	9,000.00	(4,908.51)	45.5
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	324.00	1,000.00	(676.00)	32.4
01-17-52900-000 MAINTENANCE (OTHER)	159.99	1,599.89	1,800.00	(200.11)	88.9
01-17-53700-000 NETWORK ADMINISTRATION	10,761.42	86,091.36	129,137.00	(43,045.64)	66.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	1,823.20	30,352.35	35,000.00	(4,647.65)	86.7
01-17-55200-000 TELEPHONE	148.83	1,506.25	2,000.00	(493.75)	75.3
01-17-56200-000 TRAVEL EXPENSES	.00	115.00	200.00	(85.00)	57.5
01-17-57100-000 UTILITIES	5,915.51	56,699.57	60,000.00	(3,300.43)	94.5
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	324.00	500.00	(176.00)	64.8
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	554.64	780.05	6,000.00	(5,219.95)	13.0
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	0
01-17-61700-000 MAINTENANCE (GROUNDS)	40.69	662.03	1,000.00	(337.97)	66.2
01-17-65100-000 OFFICE SUPPLIES	138.82	1,883.91	2,500.00	(616.09)	75.4
01-17-65400-000 GENERAL SUPPLIES	614.16	3,395.23	5,000.00	(1,604.77)	67.9
01-17-82000-000 BUILDING	.00	.00	20,000.00	(20,000.00)	0
01-17-89000-000 OTHER IMPROVEMENTS	9,040.00	137,529.00	155,000.00	(17,471.00)	88.7
01-17-91100-000 COMMUNITY RELATIONS	185.97	25,591.19	26,000.00	(408.81)	98.4
01-17-91400-000 SALES TAX REBATE	1,935.82	18,193.82	60,000.00	(41,806.18)	30.3
01-17-99964-000 TRANSFER ADMIN SERVICE	14,610.17	116,861.36	175,322.00	(58,440.64)	66.7
TOTAL MUNICIPAL BUILDING	50,470.28	521,497.43	742,171.00	(220,673.57)	70.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	<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	6,948.71	77,727.37	130,000.00	(52,272.63)	59.8
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	76.92	100.00	(23.08)	76.9
01-18-56600-000 CONFERENCE EXPENSES	.00	.00	250.00	(250.00)	0
TOTAL CITY ATTORNEY	<u>6,948.71</u>	<u>79,109.29</u>	<u>135,350.00</u>	<u>(56,240.71)</u>	<u>58.5</u>

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	12,711.97	104,883.39	160,350.00	(55,466.61)	65.4
01-19-42400-000 VACATION	800.87	4,415.06	.00	4,415.06	.0
01-19-42500-000 SICK PAY	143.75	1,006.23	.00	1,006.23	.0
01-19-45100-000 HEALTH INSURANCE	1,922.56	16,236.46	27,341.00	(11,104.54)	59.4
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	4,000.00	5,000.00	(1,000.00)	80.0
01-19-55100-000 POSTAGE	.00	5.95	.00	5.95	.0
01-19-55200-000 TELEPHONE	231.46	1,971.32	3,600.00	(1,628.68)	54.8
01-19-55300-000 PUBLISHING	.00	66.30	.00	66.30	.0
01-19-58100-000 DUES	35.00	1,632.52	3,000.00	(1,367.48)	54.4
01-19-56200-000 TRAVEL EXPENSES	38.55	1,052.86	2,500.00	(1,447.14)	42.1
01-19-56400-000 TUITION	3,635.41	8,836.94	6,000.00	2,836.94	147.3
01-19-56500-000 PUBLICATIONS	10.00	203.16	150.00	53.16	135.4
01-19-56600-000 CONFERENCE EXPENSES	.00	4,059.18	3,700.00	359.18	109.7
01-19-65100-000 OFFICE SUPPLIES	.00	219.14	500.00	(280.86)	43.8
01-19-83000-000 EQUIPMENT	.00	899.99	1,000.00	(100.01)	90.0
01-19-91100-000 COMMUNITY RELATIONS	52.50	604.45	1,000.00	(395.55)	60.5
TOTAL CITY MANAGER	19,582.07	150,092.95	214,141.00	(64,048.05)	70.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT	93,677.59	910,355.40	1,306,865.00	(396,509.60)	69.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	153,282.93	1,109,644.59	1,860,132.00	(750,487.41)	59.7
01-21-42200-000 SALARIES - PART-TIME	5,335.02	34,191.79	65,000.00	(30,808.21)	52.6
01-21-42300-000 SALARIES - OVERTIME	24,045.06	128,516.89	160,000.00	(31,483.11)	80.3
01-21-42400-000 SALARIES - VACATION PAY	7,587.34	99,914.70	00	99,914.70	0
01-21-42500-000 SALARIES - SICK PAY	1,715.88	13,930.90	00	13,930.90	0
01-21-42800-000 OIC - ON-CALL FTO	1,556.88	16,620.81	21,000.00	(4,379.19)	79.2
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	360,627.20	365,754.00	(5,126.80)	98.8
01-21-45100-000 HEALTH INSURANCE	26,912.52	226,560.69	400,087.00	(173,526.31)	56.6
01-21-47100-000 UNIFORM ALLOWANCE	653.26	15,018.82	35,000.00	(19,981.18)	42.9
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,024.87	17,920.61	34,000.00	(16,079.39)	52.7
01-21-51300-000 MAINTENANCE - VEHICLE	988.53	19,733.40	40,000.00	(20,266.60)	49.3
01-21-53400-000 MEDICAL SERVICES	.00	1,649.93	2,000.00	(350.07)	82.5
01-21-53700-000 DATA PROCESSING SERVICES	.00	17,328.22	26,000.00	(8,671.78)	66.7
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	89.25	12,000.00	(11,910.75)	.7
01-21-55100-000 POSTAGE	6.74	139.01	150.00	(10.99)	92.7
01-21-55200-000 TELEPHONE	1,481.87	12,132.09	15,000.00	(2,867.91)	80.9
01-21-55300-000 PUBLISHING	.00	906.00	600.00	306.00	151.0
01-21-55400-000 PRINTING	288.55	2,327.56	3,000.00	(672.44)	77.6
01-21-56100-000 DUES	.00	5,664.09	5,000.00	664.09	113.3
01-21-56200-000 TRAVEL EXPENSES	59.54	1,217.49	5,000.00	(3,782.51)	24.4
01-21-56300-000 TRAINING	.00	4,120.00	15,000.00	(10,880.00)	27.5
01-21-57100-000 UTILITIES	97.14	806.31	1,400.00	(593.69)	57.6
01-21-57800-000 ANIMAL CONTROL	.00	400.25	3,000.00	(2,599.75)	13.3
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	00	500.00	(500.00)	0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	1,578.89	1,978.76	4,000.00	(2,021.24)	49.5
01-21-65100-000 OFFICE SUPPLIES	.00	4,283.49	6,000.00	(1,716.51)	71.4
01-21-65200-000 OPERATING SUPPLIES	482.76	11,805.75	17,000.00	(5,194.25)	69.5
01-21-65500-000 AUTOMOBILE FUEL/OIL	2,583.97	26,774.81	65,000.00	(38,225.19)	41.2
01-21-65800-000 PRISONER SUPPLIES	.00	482.49	2,500.00	(2,017.51)	19.3
01-21-66200-000 K9 SUPPLIES	1,133.43	2,628.72	1,919.00	709.72	137.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	6,747.38	46,695.66	60,740.00	(14,044.34)	76.9
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	22,548.97	50,232.43	82,184.00	(31,951.57)	61.1
01-21-91700-000 INVESTIGATIONS	182.79	1,899.61	2,000.00	(100.39)	95.0
01-21-91710-000 DRUG INVESTIGATIONS	6,690.50	10,471.28	7,635.00	2,836.28	137.2
01-21-92400-000 DUI	.00	1,858.00	3,352.00	(1,496.00)	55.4
TOTAL POLICE DEPARTMENT	267,964.62	2,248,569.60	3,321,953.00	(1,073,383.40)	67.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	77,622.25	656,599.28	1,014,264.00	(357,664.72)	64.7
01-22-42200-000 SALARIES - PART-TIME	5,877.50	52,254.25	83,400.00	(31,145.75)	62.7
01-22-42300-000 SALARY EXPENSE - OVERTIME	24,499.86	130,757.20	166,000.00	(35,242.80)	78.8
01-22-42400-000 SALARIES - VACATION PAY	5,643.18	53,670.23	00	53,670.23	0
01-22-42500-000 SALARIES - SICK PAY	280.29	3,486.45	00	3,486.45	0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	306,001.51	310,357.00	(4,355.49)	98.6
01-22-45100-000 HEALTH INSURANCE	13,163.32	118,946.79	207,713.00	(88,766.21)	57.3
01-22-47100-000 UNIFORM ALLOWANCE	78.42	8,211.24	11,000.00	(2,788.76)	74.7
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.50	9,049.45	8,000.00	1,049.45	113.1
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	1,497.05	5,283.69	9,000.00	(3,716.31)	58.7
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	962.00	9,355.28	9,000.00	355.28	104.0
01-22-53400-000 MEDICAL SERVICES	60.00	770.00	7,600.00	(6,830.00)	10.1
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,657.20	22,579.81	40,000.00	(17,420.19)	56.5
01-22-55100-000 POSTAGE	.00	19.99	200.00	(180.01)	10.0
01-22-55200-000 TELEPHONE	300.00	3,663.39	9,500.00	(5,836.61)	38.6
01-22-55400-000 PRINTING	.00	52.00	00	52.00	0
01-22-58100-000 DUES	.00	932.00	1,400.00	(468.00)	66.6
01-22-58200-000 TRAVEL EXPENSES	976.96	2,454.65	1,800.00	654.65	136.4
01-22-58300-000 TRAINING	1,411.75	4,898.31	6,000.00	(1,101.69)	81.6
01-22-58400-000 TUITION REIMBURSEMENT	.00	.00	2,000.00	(2,000.00)	.0
01-22-58500-000 PUBLICATIONS	390.00	454.35	1,300.00	(845.65)	35.0
01-22-57100-000 UTILITIES	1,339.21	12,168.41	19,000.00	(6,831.59)	64.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	.00	907.04	3,000.00	(2,092.96)	30.2
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	3,154.96	5,000.00	(1,845.04)	63.1
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	3,636.78	4,000.00	(363.22)	90.9
01-22-65100-000 OFFICE SUPPLIES	59.82	1,788.29	2,000.00	(211.71)	89.4
01-22-65200-000 OPERATING SUPPLIES	1,854.14	9,627.45	14,000.00	(4,372.55)	88.8
01-22-65400-000 JANITORIAL SUPPLIES	76.40	1,904.71	4,200.00	(2,295.29)	45.4
01-22-65500-000 AUTOMOTIVE FUEL/OIL	449.44	4,284.99	19,000.00	(14,715.01)	22.6
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	10,257.00	6,072.00	57,490.00	(51,418.00)	10.6
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	42,863.00	113,500.00	(70,637.00)	37.6
TOTAL FIRE DEPARTMENT	150,496.27	1,475,647.50	2,129,724.00	(654,076.50)	69.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	418,460.89	3,724,217.10	5,451,677.00	(1,727,459.90)	68.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	50,420.49	388,615.68	647,482.00	(258,866.32)	60.0
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	2,423.49	10,369.17	60,564.00	(50,194.83)	17.1
01-41-42400-000 VACATION	2,518.59	35,505.20	.00	35,505.20	.0
01-41-42500-000 SICK	900.38	9,380.84	.00	9,380.84	.0
01-41-42600-000 SALARIES-PAGER PAY	2,377.72	10,742.15	19,000.00	(8,257.85)	56.5
01-41-45100-000 HEALTH INSURANCE	10,240.01	93,227.83	153,033.00	(59,805.17)	60.9
01-41-47100-000 UNIFORM ALLOWANCE	53.40	441.96	1,000.00	(558.04)	44.2
01-41-47300-000 CLOTHING ACQUISITION	191.17	1,938.99	2,000.00	(63.01)	96.9
01-41-51100-000 MAINTENANCE (BUILDING)	.00	1,158.80	2,500.00	(1,341.20)	46.4
01-41-51200-000 MAINTENANCE (EQUIPMENT)	453.37	11,032.48	15,000.00	(3,967.52)	73.6
01-41-51300-000 MAINT SERVICE-VEHICLE	625.50	13,678.74	15,000.00	(1,321.26)	91.2
01-41-51400-000 MAINTENANCE STREET	716.25	24,986.27	30,000.00	(5,013.73)	83.3
01-41-51600-000 MAINTENANCE SNOW REMOVAL	268.50	268.50	5,000.00	(4,731.50)	5.4
01-41-52900-000 MAINTENANCE OTHER	.00	2,725.02	5,000.00	(2,274.98)	54.5
01-41-53600-000 JANITORIAL SERVICES	235.75	1,641.55	1,000.00	641.55	164.2
01-41-54900-000 OTHER PROFESSIONAL SERVICES	135.00	7,612.38	14,000.00	(6,187.62)	55.8
01-41-55100-000 POSTAGE	.00	3.99	100.00	(96.01)	4.0
01-41-55200-000 TELEPHONE	403.38	3,127.89	4,000.00	(872.11)	78.2
01-41-55300-000 PUBLISHING	.00	71.20	300.00	(228.80)	23.7
01-41-56200-000 TRAVEL EXPENSES	.00	633.83	500.00	133.83	126.8
01-41-56300-000 TRAINING	150.00	519.82	3,500.00	(2,980.18)	14.9
01-41-57100-000 UTILITIES	1,044.24	7,448.72	15,000.00	(7,551.28)	49.7
01-41-57200-000 STREET LIGHTING	14,050.66	105,642.59	173,000.00	(67,357.41)	61.1
01-41-59400-000 LEASE OR RENTALS	2,925.00	2,925.00	5,000.00	(2,075.00)	58.5
01-41-61100-000 MAINTENANCE BUILDING	295.29	5,283.70	5,000.00	263.70	105.3
01-41-61200-000 MAINTENANCE (EQUIPMENT)	9,465.75	16,860.61	16,000.00	860.61	105.4
01-41-61300-000 MAINT SUPPLIES-VEHICLE	5,529.00	24,060.98	35,000.00	(10,939.02)	68.8
01-41-61400-000 SUPPLIES STREETS	3,900.35	43,514.02	52,000.00	(8,485.98)	83.7
01-41-61600-000 SUPPLIES SNOW REMOVAL	7,375.50	42,087.43	125,000.00	(82,912.57)	33.7
01-41-61700-000 MAINT SUPPLIES-GROUNDS	8.99	9,310.08	12,000.00	(2,689.92)	77.6
01-41-62900-000 SUPPLIES OTHER	2,081.37	11,652.58	15,000.00	(3,347.44)	77.7
01-41-65100-000 OFFICE SUPPLIES	226.17	813.90	2,000.00	(1,186.10)	40.7
01-41-65200-000 OPERATING SUPPLIES	648.05	4,153.51	8,000.00	(3,846.49)	51.9
01-41-65300-000 SMALL TOOLS	.00	754.04	3,200.00	(2,445.96)	23.6
01-41-65400-000 JANITORIAL SUPPLIES	257.06	1,000.70	1,000.00	.70	100.1
01-41-65500-000 GASOLINE/OIL	17,913.35	37,799.07	65,000.00	(27,200.93)	58.2
01-41-66100-000 SAFETY SUPPLIES	1,010.48	3,013.48	3,500.00	(486.52)	86.1
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	51,153.55	53,800.00	(2,646.45)	95.1
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	17,673.92	35,329.62	51,000.00	(15,670.38)	69.3
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL STREET DIVISION	156,518.16	1,044,254.85	1,657,979.00	(613,724.15)	63.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	5,203.42	37,258.24	65,312.00	(28,053.76)	57.1
01-46-42200-000 SALARIES (PART-TIME)	.00	.00	4,500.00	(4,500.00)	0
01-46-42300-000 SALARY EXPENSE-OVERTIME	530.72	1,653.28	6,900.00	(5,246.72)	24.0
01-46-42400-000 VACATION	251.20	8,558.49	.00	8,558.49	0
01-46-42500-000 SICK PAY	107.66	376.92	.00	376.92	0
01-46-45100-000 HEALTH INSURANCE	1,309.31	11,386.99	19,670.00	(8,283.01)	57.9
01-46-47100-000 UNIFORM ALLOWANCE	25.00	175.00	300.00	(125.00)	58.3
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	765.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	29.00	300.00	(271.00)	9.7
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	9,759.00	5,000.00	4,759.00	195.2
01-46-55200-000 TELEPHONE	79.00	1,054.65	1,100.00	(45.35)	95.9
01-46-55300-000 PUBLISHING	.00	65.00	200.00	(135.00)	32.5
01-46-56200-000 TRAVEL EXPENSES	.00	.00	100.00	(100.00)	0
01-46-56300-000 TRAINING	20.00	20.00	100.00	(80.00)	20.0
01-46-57100-000 UTILITIES	285.93	1,630.49	3,400.00	(1,769.51)	48.0
01-46-61100-000 MAINTENANCE BUILDING	.00	68.00	1,000.00	(932.00)	6.8
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	774.90	1,000.00	(225.10)	77.5
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	0
01-46-61700-000 MAINT SUPPLIES-GROUNDS	.00	787.32	1,500.00	(712.68)	52.5
01-46-65200-000 OPERATING SUPPLIES	.00	97.78	700.00	(602.22)	14.0
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	0
01-46-65400-000 JANITORIAL SUPPLIES	.00	31.89	100.00	(68.11)	31.9
01-46-65500-000 GASOLINE/OIL	36.73	1,706.08	5,800.00	(4,093.92)	29.4
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	.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	7,848.97	122,688.43	160,332.00	(37,643.57)	76.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,947.33	104,982.00	169,100.00	(64,118.00)	62.1
01-48-42200-000 SALARIES-PART-TIME	.00	.00	11,700.00	(11,700.00)	.0
01-48-42400-000 VACATION	3,611.60	9,982.77	.00	9,982.77	.0
01-48-42500-000 SICK	120.78	1,480.16	.00	1,480.16	.0
01-48-45100-000 HEALTH INSURANCE	2,748.28	23,290.18	39,340.00	(16,049.82)	59.2
01-48-51100-000 MAINTENANCE (BUILDING)	.00	289.34	12,200.00	(11,930.66)	2.2
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,600.00	(1,600.00)	.0
01-48-51300-000 MAINT SERVICE (VEHICLE)	.00	880.41	2,000.00	(1,119.59)	44.0
01-48-53200-000 ENGINEERING SERVICE	1,492.10	8,405.60	26,000.00	(17,594.40)	32.3
01-48-54900-000 OTHER PROFESSIONAL SERVICES	63.78	2,074.27	4,100.00	(2,025.73)	50.6
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	341.69	3,080.84	2,600.00	460.84	117.7
01-48-55300-000 PUBLISHING	.00	63.25	200.00	(136.75)	31.6
01-48-56100-000 DUES	350.00	1,223.42	1,200.00	23.42	102.0
01-48-56200-000 TRAVEL EXPENSES	.00	2,070.27	2,000.00	70.27	103.5
01-48-56300-000 TRAINING	459.59	854.59	2,500.00	(1,645.41)	34.2
01-48-56500-000 PUBLICATIONS	.00	146.25	100.00	46.25	146.3
01-48-57100-000 UTILITIES	498.44	3,783.95	4,700.00	(916.05)	80.5
01-48-61200-000 SUPPLIES (EQUIPMENT)	231.95	1,881.18	2,400.00	(518.82)	78.4
01-48-65100-000 OFFICE SUPPLIES	.00	677.08	1,000.00	(322.92)	67.7
01-48-65300-000 SMALL TOOLS	.00	282.84	850.00	(587.16)	30.9
01-48-65400-000 JANITORIAL SUPPLIES	.00	577.33	600.00	(22.67)	96.2
01-48-65500-000 GASOLINE & OIL	210.71	2,198.76	3,800.00	(1,601.24)	57.9
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	(100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	2,844.24	2,924.40	5,600.00	(2,675.60)	52.2
01-48-82000-000 BUILDING	.00	.00	2,000.00	(2,000.00)	.0
01-48-83000-000 EQUIPMENT	.00	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	.00	78.09	50.00	28.09	156.2
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	(100.00)	.0
TOTAL ENGINEERING	24,920.49	171,616.73	327,590.00	(155,973.27)	52.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	189,287.62	1,338,560.01	2,145,901.00	(807,340.99)	62.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	16,071.83	133,234.79	207,845.00	(74,610.21)	64.1
01-44-42200-000 SALARIES (PART-TIME)	.00	31.81	.00	31.81	0
01-44-42400-000 VACATION	1,810.04	9,778.06	.00	9,778.06	0
01-44-42500-000 SICK	656.29	2,567.04	.00	2,567.04	0
01-44-45100-000 HEALTH INSURANCE	3,146.32	26,603.38	44,846.00	(18,242.62)	59.3
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	34.96	1,500.00	(1,465.04)	2.3
01-44-52900-000 NUISANCE ABATEMENT	.00	(890.45)	3,500.00	(4,390.45)	(25.4)
01-44-53300-000 LEGAL SERVICE	375.00	2,250.00	1,900.00	350.00	118.4
01-44-53400-000 MEDICAL SERVICES	.00	210.00	100.00	110.00	210.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	12,050.32	21,000.00	(8,949.68)	57.4
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	5,043.00	19,008.12	150,000.00	(130,991.88)	12.7
01-44-55100-000 POSTAGE	.00	59.16	300.00	(240.84)	19.7
01-44-55200-000 TELEPHONE	127.24	941.03	1,000.00	(58.97)	94.1
01-44-55300-000 PUBLISHING	258.10	2,917.45	2,500.00	417.45	116.7
01-44-55400-000 PRINTING	.00	395.00	500.00	(105.00)	79.0
01-44-56100-000 DUES	.00	1,029.27	1,500.00	(470.73)	68.6
01-44-56200-000 TRAVEL EXPENSES	.00	240.43	750.00	(509.57)	32.1
01-44-56300-000 TRAINING	.00	2,037.09	1,500.00	537.09	135.8
01-44-56500-000 PUBLICATIONS	.00	112.00	250.00	(138.00)	44.8
01-44-56600-000 CONFERENCE EXPENSES	.00	814.92	1,300.00	(485.08)	62.7
01-44-61200-000 SUPPLIES EQUIPMENT	.00	459.96	1,000.00	(540.04)	46.0
01-44-65100-000 OFFICE SUPPLIES	131.35	1,188.21	1,500.00	(311.79)	79.2
01-44-65200-000 OPERATING SUPPLIES	.00	136.55	.00	136.55	0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	74.59	718.94	2,250.00	(1,531.06)	32.0
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	.00	50.00	2,000.00	(1,950.00)	2.5
01-44-92900-000 MISCELLANEOUS CHARGES	.00	17.73	.00	17.73	0
TOTAL COMMUNITY DEVELOPMENT	27,693.76	216,870.77	457,041.00	(240,170.23)	47.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	9,452.40	78,472.29	223,045.00	(144,572.71)	35.2
01-61-42100-000 SALARIES (FULL-TIME)	7,813.78	63,620.58	.00	63,620.58	0
01-61-42400-000 VACATION	1,528.30	7,801.62	.00	7,801.62	0
01-61-42500-000 SICK	201.12	1,642.44	.00	1,642.44	0
01-61-45100-000 HEALTH INSURANCE	2,322.14	19,433.09	36,062.00	(16,628.91)	53.9
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	2,000.00	63,514.51	51,000.00	12,514.51	124.5
01-61-55100-000 POSTAGE	.00	.00	100.00	(100.00)	0
01-61-55200-000 TELEPHONE	124.03	998.94	1,900.00	(901.06)	52.6
01-61-56100-000 DUES	.00	.00	500.00	(500.00)	0
01-61-56200-000 TRAVEL EXPENSES	289.04	4,234.76	5,500.00	(1,265.24)	77.0
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	24.31	655.97	1,750.00	(1,094.03)	37.5
01-61-65200-000 OPERATING SUPPLIES	.00	20.25	150.00	(129.75)	13.5
01-61-83000-000 EQUIPMENT	.00	7,695.00	11,000.00	(3,305.00)	70.0
01-61-92900-000 MISCELLANEOUS CHARGES	(39.33)	631.58	1,000.00	(368.42)	63.2
TOTAL ECONOMIC DEVELOPMENT	23,715.79	250,008.11	336,107.00	(86,098.89)	74.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	51,409.55	466,878.88	793,148.00	(326,269.12)	58.9
TOTAL FUND EXPENDITURES	752,835.65	6,440,011.39	9,697,591.00	(3,257,579.61)	66.4
NET REVENUE OVER EXPENDITURES	(66,268.76)	185,915.87	5,860.00	180,055.87	3172.6

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 8 MONTHS ENDING DECEMBER 31 2016

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PERCENT</u>
REVENUE BY FUND					
Audit	-	37,850	38,500	650	98.31
Insurance	-	213,313	217,000	3,687	98.3
Illinois Municipal Retirement	4	204,805	207,502	2,897	98.6
Social Security	3	191,684	195,050	3,366	98.27
Ambulance	12	235	100	(135)	234.53
Economic Development	-	-	-	-	0
Motor Fuel Tax	107,102	770,028	860,650	(109,378)	116.56
Utility Tax	27,718	227,532	382,000	154,468	59.56
Travel and Tourism	11,894	187,162	265,250	78,088	70.56
Sales Tax	77,449	643,139	1,058,500	415,361	60.76
Lighthouse Pointe TIF	15	561,152	546,045	(15,107)	102.77
Foreign Fire Insurance	-	20,237	21,100	863	95.91
TIF	-	-	-	-	0
Overweight Truck	4,581	47,895	70,200	22,305	68.23
Capital Improvement	7,956	3,980,235	7,999,350	4,039,115	49.51
Stormwater Management	5	2,145	15,100	12,955	14.2
Technology Park	2	20	40	20	49.15
Debt Service	-	(2,000,000)	-	2,000,000	0
Solid Waste	33,896	779,437	1,260,500	481,064	61.84
Technology Center	99,118	793,721	1,266,179	472,458	62.69
Airport	17,845	428,665	624,428	195,763	68.65
Railroad	272,150	1,582,746	1,200,030	(382,716)	131.89
Health Insurance	28	397	1,000	603	39.73
Administrative Services	39,818	318,540	477,810	159,270	66.67
Total Revenues	699,594	8,970,735	16,506,334	7,535,599	54.35

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 8 MONTHS ENDING DECEMBER 31 2015

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PERCENT</u>
OPERATING EXPENSES					
Audit	4,436	42,567	34,673	(7,894)	122.77
Insurance	27,824	259,955	386,548	126,593	67.25
Illinois Municipal Retirement	20,104	166,283	266,000	99,717	62.51
Social Security	15,852	133,875	201,623	67,748	66.4
Ambulance	-	195,785	-	(195,785)	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	917,522	1,007,350	89,828	91.08
Utility Tax	-	116,336	425,000	308,664	27.37
Travel and Tounsm	14,476	206,104	314,281	108,177	65.58
Sales Tax	-	826,124	1,368,000	541,876	60.39
Lighthouse Pointe TIF	-	337,970	336,361	(1,609)	100.48
Foreign Fire Insurance	-	11,987	46,000	34,013	26.06
TIF	2,996	51,753	-	(51,753)	0
Overweight Truck	9,045	73,690	113,500	39,810	64.93
Capital Improvement	597,724	3,407,922	9,008,000	5,600,078	37.83
Stormwater Management	1,163	4,839	175,000	170,161	2.77
Technology Park	-	303	29,100	28,797	1.04
Debt Service	(254)	35,117	-	(35,117)	0
Solid Waste	76,926	1,163,051	1,510,465	347,414	77
Technology Center	97,354	791,894	984,760	192,866	80.41
Airport	28,900	377,452	690,204	312,752	54.69
Railroad	22,636	222,696	935,928	713,232	23.79
Health Insurance	1,098	1,170	26,250	25,080	4.46
Administrative Services	40,859	362,143	538,299	176,156	67.28
Total Expenses	961,139	9,706,537	18,397,342	8,690,805	52.76
Revenue over Expenses	(261,545)	(735,802)	(1,891,008)	(1,155,206)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND December 31, 2015 and 2014

	December 31, 2015	December 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	21,147,265	20,504,494
Less: Accumulated Depreciation	(6,927,891)	(6,402,341)
Net Plant in Service	14,219,374	14,102,152
CURRENT ASSETS		
Cash & Investments	2,435,085	1,937,972
Customer Accounts Receivable	259,788	273,924
Other Accounts Receivable	63,932	57,706
Inventory		350
Prepaid Expenses	21,065	17,489
Total Current Assets	2,779,870	2,287,441
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	16,999,244	16,389,593
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	16,749,440	16,093,898
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	16,933,128	16,277,586
LIABILITIES		
Current Liabilities		
Accounts Payable	28,312	78,216
Accrued Liabilities	37,803	33,791
Total Current Liabilities	66,116	112,007
Non-Current Liabilities		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	66,116	112,007
TOTAL LIABILITIES AND EQUITY	16,999,244	16,389,593

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 8 Months Ending December 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential Sales	598,983	576,975	22,008	103.8
Commercial Sales	459,261	427,052	32,208	107.5
Industrial Sales	487,850	538,856	(51,007)	90.5
Interdepartmental Sales				.0
Other Operating Revenues	71,017	68,990	2,027	102.9
Total Operating Revenues	1,617,111	1,611,874	5,236	100.3
OPERATING EXPENSES				
Source of Supply - Operations	183,196	184,472	(1,276)	99.3
Source of Supply - Maintenance	4,366	2,092	2,274	208.7
Water Treatment - Operations	97,485	94,418	3,067	103.3
Water Treatment - Maintenance	23,417	17,410	6,006	134.5
Distribution - Operations	54,100	56,090	(1,990)	96.5
Distribution - Maintenance	175,272	143,662	31,611	122.0
Customer Accounts	76,468	65,135	11,332	117.4
Administrative and General	110,454	120,790	(10,336)	91.4
Depreciation	362,958	322,308	40,648	112.6
Indirect Transfers to Municipality				.0
Total Operating Expenses	1,087,714	1,006,377	81,337	108.1
Operating Income (Loss)	529,397	605,497	(76,101)	87.4
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	400	1,034	(634)	38.7
Investment Income	1,249	978	274	128.0
Merchandising, Jobbing & Contract Income		45	(45)	.0
Merchandising, Jobbing & Contract Expense	(867)	(425)	(441)	(203.9)
Interest Expense	(5)	(10)	4	(54.1)
Total Non-Operating Revenue (Expense)	778	1,620	(842)	48.0
Net Income Before Amortizations	530,175	607,118	(76,943)	87.3
Amortization of Contributions in Aid of Construction				.0
Net Income	530,175	607,118	(76,943)	87.3
Operating Transfers In (Out)	(64,037)	(59,876)	(4,161)	(107.0)
Interfund Transfer W/WR Loan Forgiveness				.0
Increase (Decrease) in Retained Earnings	466,137	547,242	(81,104)	85.2
RETAINED EARNINGS - Beginning of Period	16,283,303	15,546,656	736,647	104.7
RETAINED EARNINGS - END OF PERIOD	16,749,440	16,093,898	655,542	104.1

ROCHELLE MUNICIPAL UTILITIES

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

	December 31, 2015	December 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	40,501,811	38,097,458
Less: Accumulated Depreciation	(21,211,934)	(20,155,513)
Net Plant in Service	19,289,877	17,941,942
CURRENT ASSETS		
Cash & Investments	1,640,041	2,707,100
Customer Accounts Receivable	603,806	988,911
Other Accounts Receivable	84,689	77,308
Inventory	3,480	3,480
Prepaid Expenses	49,283	45,762
Total Current Assets	2,381,298	3,822,561
RESTRICTED FUNDS	574,149	596,297
NON-CURRENT ASSETS		
Unamortized Loss		
Note Receivable - Associated Company		
Total Non-Current Assets		
TOTAL ASSETS	22,245,324	22,380,800
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,065,239	14,093,645
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,034,004	21,062,410
LIABILITIES		
Current Liabilities:		
Accounts Payable	373,358	205,314
Accrued Liabilities	77,872	88,603
Total Current Liabilities	451,228	293,916
Non-Current Liabilities:		
Bonds Payable	760,092	1,004,474
Unamortized Premium on Long-Term Debt		
Other Non-Current Liabilities		
Total Non-Current Liabilities	760,092	1,004,474
Total Liabilities	1,211,320	1,298,390
TOTAL LIABILITIES AND EQUITY	22,245,324	22,380,800

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 8 Months Ending December 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential Sales	673,213	697,342	(24,128)	96.5
Commercial Sales	652,099	665,367	(13,268)	98.0
Industrial Sales	393,144	673,808	(280,664)	58.4
Interdepartmental Sales				.0
Other Operating Revenues	104,571	270,462	(165,891)	38.7
Total Operating Revenues	1,823,027	2,306,978	(483,951)	79.0
OPERATING EXPENSES				
Collection - Operations	58,500	57,758	741	101.3
Collection - Maintenance	72,903	48,243	24,660	151.1
Pumping - Operations	221	159	61	138.4
Pumping - Maintenance	574	787	(213)	72.9
Treatment and Disposal - Operations	588,403	679,234	(90,830)	86.6
Treatment and Disposal - Maintenance	144,905	157,210	(12,305)	92.2
Customer Accounts	85,123	76,272	8,851	111.6
Administrative and General	122,453	127,667	(5,214)	95.9
Depreciation	704,915	617,039	87,876	114.2
Total Operating Expenses	1,777,995	1,764,368	13,627	100.8
Operating Income (Loss)	45,032	542,611	(497,578)	8.3
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	5,875	6,084	(209)	96.6
Non Utility Income	436	6,122	(5,687)	7.1
Merchandising, Jobbing & Contract Income	12,579	9,001	3,578	139.8
Merchandising, Jobbing & Contract Expense	(2,205)	(1,303)	(902)	(169.3)
Amortization Expense				.0
Interest Expense	(18,898)	(20,064)	3,166	(84.2)
Total Non-Operating Revenue (Expense)	(212)	(159)	(52)	(132.9)
Net Income Before Amortizations	44,821	542,451	(497,630)	8.3
Amortization of Contributions in Aid of Construction				.0
Net Income	44,821	542,451	(497,630)	8.3
Operating Transfers In (Out)	(87,119)	(87,497)	377	(99.6)
Interfund transfer WWR loan forgiveness				.0
Increase (Decrease) in Retained Earnings	(42,299)	454,955	(497,253)	(9.3)
RETAINED EARNINGS - Beginning of Period	14,107,538	13,638,691	468,847	103.4
RETAINED EARNINGS - END OF PERIOD	14,065,239	14,093,645	(28,406)	99.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND December 31, 2015 and 2014

	December 31, 2015	December 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	80,082,318	73,140,041
Less: Accumulated Depreciation	(41,209,384)	(38,801,797)
Net Plant in Service	38,872,934	34,338,244
CURRENT ASSETS		
Cash & Investments	2,986,407	8,174,359
Customer Accounts Receivable	5,063,632	4,914,613
Other Accounts Receivable		
Inventory	2,647,695	2,675,765
Prepaid Expenses	379,720	489,374
Total Current Assets	11,077,454	18,254,111
RESTRICTED ASSETS		
	11,158,774	10,891,992
NON-CURRENT ASSETS		
Unamortized Loss	2,142,927	2,129,117
Other Deferred Debits	243,275	26,099
Interdepartmental Loan Receivable	612,313	716,590
Total Non-Current Assets	2,998,516	2,871,806
TOTAL ASSETS	64,107,678	64,356,153
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,213,648	43,673,069
Contribution in Aid of Construction (Net)		
Total Equity	43,213,648	43,673,069
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,825,575	2,663,645
Accrued Liabilities	306,727	322,607
Total Current Liabilities	3,132,303	2,986,252
Non-Current Liabilities:		
Bonds Payable	17,514,302	17,252,244
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	247,425	444,588
Total Non-Current Liabilities	17,761,727	17,696,832
Total Liabilities	20,894,030	20,683,084
TOTAL LIABILITIES AND EQUITY	64,107,678	64,356,153

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 8 Months Ending December 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential	4,354,747	4,173,942	180,805	104.3
Small General Service	3,933,028	3,828,455	104,573	102.7
Large General Service	15,543,573	14,073,829	1,469,744	110.4
Public Street Lighting	102,989	103,564	(575)	99.5
Interdepartmental	377,947	339,537	38,410	111.3
Forfeited Discounts	201,989	174,421	27,569	115.8
Other Operating Revenues	775,418	304,596	470,822	254.6
	25,289,691	22,998,343	2,291,348	110.0
OPERATING EXPENSES				
Purchased Power	17,815,683	17,043,633	572,050	103.4
Generation - Operation	596,700	460,393	136,307	129.6
Generation - Maintenance	435,376	303,377	131,999	143.5
Transmission - Operation	2,251	40,071	(37,820)	5.6
Distribution - Operation	840,968	785,274	55,694	107.1
Distribution - Maintenance	457,465	415,756	41,709	110.0
Depreciation	1,699,748	1,307,702	392,046	130.0
Taxes Other Than Income Taxes	98,603	86,772	11,831	113.6
Customer Accounts	201,703	189,204	12,500	106.6
Administrative & General	1,500,519	1,377,809	122,710	108.9
Indirect Transfers to Municipality				.0
	23,449,017	22,009,992	1,439,025	106.5
Operating Income (Loss)	1,840,674	988,352	852,322	186.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	11,638	10,431	1,207	111.6
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(92,851)	(82,743)	(30,108)	(148.0)
Amortization Expense	35,321	(159,516)	194,836	22.1
Interest Expense	(450,049)	(427,058)	(22,991)	(105.4)
Non-Operating Revenue (Expense)	181,987	15,423	166,565	1,180.0
	(313,953)	(623,463)	309,509	(50.4)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,526,721	364,889	1,161,832	418.4
Operating Transfers In (Out)	(1,012,225)	(957,618)	(54,607)	(105.7)
Increase (Decrease) in Retained Earnings	514,496	(592,729)	1,107,225	86.8
RETAINED EARNINGS - Beginning of Period	42,699,152	44,265,798	(1,566,646)	96.5
RETAINED EARNINGS - END OF PERIOD	43,213,648	43,673,069	(459,421)	99.0

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS

December 31, 2015 and 2014

	December 31, 2015	December 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,684,165	3,615,348
Tech Center Building	428	
Less: Accumulated Depreciation	(2,838,007)	(2,758,097)
Net Plant in Service	846,586	857,251
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(838,027)	(621,225)
Customer Accounts Receivable	63,244	(8,385)
Miscellaneous Accounts Receivable	388	
Prepaid Expenses	(1,164)	5,219
Inventory		
Total Current Assets	(775,559)	(624,392)
TOTAL ASSETS	71,026	232,860
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(492,570)	(358,016)
Revenue over Expenditures	(67,883)	(96,489)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(207,531)	(101,583)
LIABILITIES		
Current Liabilities		
Accounts Payable	5,205	9,440
Accrued Liabilities	32,549	29,115
Other Liabilities		
Total Current Liabilities	37,754	38,556
Non-Current Liabilities		
Interdepartmental Loan Payable	240,803	295,887
2008 Bonds Payable		
Total Non-Current Liabilities	240,803	295,887
Total Liabilities	278,558	334,443
TOTAL LIABILITIES AND EQUITY	71,026	232,860

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 8 Months Ending December 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Network Administration Fees	293,898	306,477	(12,579)	95.9
VOIP Services	1,072	18,637	(17,565)	5.8
Misc Revenues	388		388	.0
Network and Hardware Support				.0
Data Services	3,832	3,832		100.0
Fiber Internet Access	79,802	66,099	13,703	120.7
Dial-up Internet Access	7,814	8,622	(807)	90.6
Wireless Internet Access	9,117	18,757	(9,640)	48.6
Network Internet Access	13,597	13,597		100.0
Web Site Host	3,631	5,014	(1,383)	72.4
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	1,491	1,473	18	101.2
Forfeited Discounts	1,731	1,101	629	157.2
Total Operating Revenues	416,373	443,609	(27,236)	93.9
OPERATING EXPENSES				
Personnel	138,922	158,400	(19,478)	87.7
Insurance Benefits	28,453	32,654	(4,201)	87.1
Pension & Other Benefits	25,807	30,093	(4,286)	85.8
Contractual Services- Maintenance	8,906	11,227	(2,321)	79.3
Contractual Services- Professional	80,332	78,402	1,930	102.5
Contractual Services- Communications	73,298	64,760	8,538	113.2
Contractual Services- Professional Development	4,734	4,993	(258)	94.8
Service Charges	44,050	83,368	(39,317)	52.8
Commodities - Maintenance Supplies	31	529	(498)	5.9
Commodities - General Supplies	4,669	3,691	978	126.5
Other Expenditures	(561)	(1,249)	688	(44.9)
Depreciation	53,640	47,072	6,568	114.0
Transfer to Administrative Services	10,867	10,867		100.0
Total Operating Expenses	472,947	524,605	(51,658)	90.2
Operating Income (Loss)	(56,574)	(80,996)	24,422	(69.9)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(10,755)	(14,829)	4,074	(72.5)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(555)	(665)	110	(83.5)
Total Non-Operating Revenue (Expense)	(11,309)	(15,493)	4,184	(73.0)
Increase (Decrease) in Retained Earnings	(67,883)	(96,489)	28,606	(70.4)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 8 Months Ending December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	(492,570)	(358,016)	(134,554)	(137.6)
RETAINED EARNINGS – END OF PERIOD	<u>(560,453)</u>	<u>(454,505)</u>	<u>(105,948)</u>	<u>(123.3)</u>