

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 3 MONTHS ENDING JULY 31 2016**

| REVENUE | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PERCENT |
|--------------------------------|-------------------|-------------------|-------------------|------------------|----------------|
| Taxes | 172,153 | 644,264 | 1,881,586 | 1,237,322 | 34.24 |
| Licenses and Permits | 73,821 | 166,043 | 631,750 | 465,707 | 26.28 |
| Intergovernmental Revenue | 304,456 | 965,567 | 3,626,537 | 2,660,970 | 26.63 |
| Fines, Forfeitures & Penalties | 16,289 | 23,865 | 115,000 | 91,135 | 20.75 |
| Public Charges for Services | 49,013 | 152,138 | 670,000 | 517,862 | 22.71 |
| Other Fees | 17,779 | 53,961 | 223,245 | 169,284 | 24.17 |
| Miscellaneous Revenues | 17,569 | 29,885 | 91,350 | 61,466 | 32.71 |
| Other Financing Sources | 242,481 | 727,742 | 2,959,830 | 2,232,088 | 24.59 |
| Total Revenues | 893,560 | 2,763,465 | 10,199,298 | 7,435,833 | 27.09 |
| OPERATING EXPENSES | | | | | |
| Mayor and City Council | 6,243 | 14,706 | 60,000 | 45,294 | 24.51 |
| City Manager | 29,760 | 65,385 | 226,515 | 161,130 | 28.87 |
| City Attorney | 11,612 | 40,224 | 135,350 | 95,126 | 29.72 |
| City Clerk | 18,752 | 42,711 | 168,587 | 125,876 | 25.33 |
| Police Department | 319,759 | 771,975 | 3,583,684 | 2,811,709 | 21.54 |
| Fire Department | 207,221 | 474,153 | 2,163,085 | 1,688,932 | 21.92 |
| Community Development | 62,627 | 146,652 | 673,559 | 526,907 | 21.77 |
| Engineering | 31,280 | 74,694 | 303,460 | 228,766 | 24.61 |
| Street Division | 166,183 | 477,218 | 1,657,886 | 1,180,668 | 28.78 |
| Cemetery Division | 14,290 | 35,752 | 134,417 | 98,665 | 26.6 |
| Municipal Building | 42,333 | 142,504 | 777,266 | 634,762 | 18.33 |
| Economic Development | 24,097 | 45,975 | 206,489 | 160,514 | 22.27 |
| Total Expenses | 934,158 | 2,331,949 | 10,090,298 | 7,758,349 | 23.11 |
| Revenue over Expenses | (40,598) | 431,516 | 109,000 | (322,516) | |

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 3 MONTHS ENDING JULY 31 2016

| | <u>MTD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>VARIANCE</u> | <u>PERCENT</u> |
|-------------------------------|-------------------|-------------------|------------------|------------------|----------------|
| REVENUE BY FUND | | | | | |
| Audit | 5,444 | 20,500 | 39,000 | 18,500 | 52.56 |
| Insurance | 11,555 | 43,511 | 82,875 | 39,364 | 52.5 |
| Illinois Municipal Retirement | 29,727 | 111,939 | 260,031 | 148,092 | 43.05 |
| Social Security | 30,705 | 115,622 | 220,050 | 104,428 | 52.54 |
| Ambulance | 1,668 | 5,006 | 20,015 | 15,009 | 25.01 |
| Economic Development | - | - | - | - | 0 |
| Motor Fuel Tax | 13,677 | 57,147 | 417,600 | 360,453 | 13.68 |
| Utility Tax | 28,111 | 89,855 | 370,500 | 280,645 | 24.25 |
| Travel and Tourism | 43,320 | 86,704 | 267,200 | 180,496 | 32.45 |
| Sales Tax | 74,768 | 216,295 | 523,137 | 306,842 | 41.35 |
| Lighthouse Pointe TIF | 29 | 346,340 | 644,994 | 298,654 | 53.7 |
| Foreign Fire Insurance | - | - | 20,025 | 20,025 | 0 |
| TIF | - | - | - | - | 0 |
| Overweight Truck | 2,776 | 15,897 | 74,200 | 58,303 | 21.42 |
| Capital Improvement | 3 | 45 | 1,754,453 | 1,754,408 | 0 |
| Stormwater Management | 96 | 609 | 4,600 | 3,991 | 13.23 |
| Technology Park | 2 | 7 | - | (7) | 0 |
| Debt Service | - | - | - | - | 0 |
| Solid Waste | 217,560 | 286,448 | 1,248,500 | 962,052 | 22.94 |
| Technology Center | 94,735 | 285,547 | 1,252,924 | 967,377 | 22.79 |
| Airport | 198,005 | 308,400 | 468,428 | 160,028 | 65.84 |
| Railroad | 175,252 | 479,344 | 1,223,363 | 744,039 | 39.18 |
| Health Insurance | - | (2) | - | 2 | 0 |
| Administrative Services | 54,331 | 165,037 | 652,094 | 487,057 | 25.31 |
| Total Revenues | 981,762 | 2,634,251 | 9,544,009 | 6,909,758 | 27.6 |

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 3 MONTHS ENDING JULY 31 2016

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PERCENT |
|-------------------------------|----------------|------------------|--------------------|--------------------|--------------|
| OPERATING EXPENSES | | | | | |
| Audit | - | 5,000 | 37,500 | 32,500 | 13.33 |
| Insurance | 21,220 | 55,543 | 358,000 | 302,457 | 15.51 |
| Illinois Municipal Retirement | 31,855 | 71,685 | 257,000 | 185,315 | 27.89 |
| Social Security | 25,043 | 56,531 | 210,000 | 153,469 | 26.92 |
| Ambulance | - | - | - | - | 0 |
| Economic Development | - | - | - | - | 0 |
| Motor Fuel Tax | - | - | 331,000 | 331,000 | 0 |
| Utility Tax | - | - | 645,000 | 645,000 | 0 |
| Travel and Tourism | 23,685 | 74,428 | 338,883 | 264,455 | 21.96 |
| Sales Tax | 19,053 | 57,160 | 819,200 | 762,040 | 6.98 |
| Lighthouse Pointe TIF | 83,098 | 83,548 | 850,493 | 766,945 | 9.82 |
| Foreign Fire Insurance | - | - | 33,000 | 33,000 | 0 |
| TIF | 365,806 | 377,475 | 150,750 | (226,725) | 250.4 |
| Overweight Truck | 1,176 | 3,835 | 17,500 | 13,665 | 21.92 |
| Capital Improvement | 47,952 | 430,469 | 2,934,200 | 2,503,731 | 14.67 |
| Stormwater Management | - | 4,092 | 65,500 | 61,408 | 6.25 |
| Technology Park | - | - | 37,247 | 37,247 | 0 |
| Debt Service | - | - | - | - | 0 |
| Solid Waste | 142,205 | 403,428 | 1,367,505 | 964,077 | 29.5 |
| Technology Center | 68,059 | 246,274 | 867,369 | 621,095 | 28.39 |
| Airport | 74,663 | 176,721 | 483,617 | 306,896 | 36.54 |
| Railroad | 4,372 | 18,156 | 1,398,972 | 1,380,816 | 1.3 |
| Health Insurance | - | - | - | - | 0 |
| Administrative Services | 68,475 | 168,162 | 618,225 | 450,063 | 27.2 |
| Total Expenses | 976,663 | 2,232,508 | 11,820,961 | 9,588,453 | 18.89 |
| Revenue over Expenses | 5,100 | 401,743 | (2,276,952) | (2,678,695) | |

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---|-------------------|-------------------|---------------------|------------------------|-------------|
| <u>TAXES</u> | | | | | |
| 01-11-31100 | 147,297.23 | 554,671.14 | 1,117,986.00 | (563,314.86) | 49.6 |
| 01-11-31110 | .00 | .00 | 319,397.00 | (319,397.00) | .0 |
| 01-11-31120 | .00 | .00 | 284,203.00 | (284,203.00) | .0 |
| 01-11-31500 | 24,855.50 | 89,592.95 | 160,000.00 | (70,407.05) | 56.0 |
| TOTAL TAXES | 172,152.73 | 644,264.09 | 1,881,586.00 | (1,237,321.91) | 34.2 |
| <u>LICENSES & PERMITS</u> | | | | | |
| 01-11-32100 | .00 | 24,550.00 | 22,000.00 | 2,550.00 | 111.6 |
| 01-11-32500 | 21,927.02 | 21,927.02 | 125,000.00 | (103,072.98) | 17.5 |
| 01-11-32510 | 27,255.06 | 83,707.28 | 410,000.00 | (326,292.72) | 20.4 |
| 01-11-32600 | 1,723.58 | 1,723.58 | 2,000.00 | (276.42) | 86.2 |
| 01-11-32900 | .00 | 10.00 | .00 | 10.00 | .0 |
| 01-11-33100 | 22,915.00 | 34,125.00 | 70,000.00 | (35,875.00) | 48.8 |
| 01-11-33200 | .00 | .00 | 250.00 | (250.00) | .0 |
| 01-11-33500 | .00 | .00 | 2,500.00 | (2,500.00) | .0 |
| TOTAL LICENSES & PERMITS | 73,820.66 | 166,042.88 | 631,750.00 | (465,707.12) | 26.3 |
| <u>INTERGOVERNMENTAL REVENUES</u> | | | | | |
| 01-11-34100 | 62,421.78 | 345,538.12 | 976,548.00 | (631,009.88) | 35.4 |
| 01-11-34200 | 42,503.84 | 81,602.45 | 205,000.00 | (123,397.55) | 39.8 |
| 01-11-34300 | 22,958.72 | 34,495.72 | 120,000.00 | (85,504.28) | 28.8 |
| 01-11-34400 | 151,592.90 | 442,209.47 | 1,950,000.00 | (1,507,790.53) | 22.7 |
| 01-11-34450 | 18,833.39 | 54,624.19 | 224,989.00 | (170,364.81) | 24.3 |
| 01-11-34762 | 6,144.94 | 7,096.94 | 150,000.00 | (142,903.06) | 4.7 |
| TOTAL INTERGOVERNMENTAL REVENUES | 304,455.57 | 965,568.89 | 3,626,537.00 | (2,660,970.11) | 26.8 |
| <u>FINES, FORFEITURES & PENALTIES</u> | | | | | |
| 01-11-35100 | 16,289.42 | 23,865.21 | 115,000.00 | (91,134.79) | 20.8 |
| TOTAL FINES, FORFEITURES & PENALTIES | 16,289.42 | 23,865.21 | 115,000.00 | (91,134.79) | 20.8 |
| <u>PUBLIC CHARGES FOR SERVICES</u> | | | | | |
| 01-11-36600 | 29,311.41 | 92,308.01 | 350,000.00 | (257,691.99) | 26.4 |
| 01-11-36700 | 8,368.00 | 22,061.50 | 85,000.00 | (62,938.50) | 28.0 |
| 01-11-36800 | 5,000.00 | 15,000.00 | 60,000.00 | (45,000.00) | 25.0 |
| 01-11-36900 | 264.23 | 1,923.57 | 60,000.00 | (58,076.43) | 3.2 |
| 01-11-39960 | 6,069.75 | 20,844.75 | 115,000.00 | (94,155.25) | 18.1 |

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|--|------------|--------------|---------------|-----------------|------|
| TOTAL PUBLIC CHARGES FOR SERVICES | 49,013.39 | 152,137.83 | 670,000.00 | (517,862.17) | 22.7 |
| <u>OTHER FEES</u> | | | | | |
| 01-11-37600 GRAVE OPENING FEES | 2,050.00 | 5,625.00 | 20,000.00 | (14,375.00) | 28.1 |
| 01-11-37650 GRAVE OPENING WINTER FEE | .00 | .00 | 500.00 | (500.00) | .0 |
| 01-11-37700 BRUSH PICK-UP FEES | 7,125.00 | 21,375.00 | 85,500.00 | (64,125.00) | 25.0 |
| 01-11-37900 OTHER REVENUES | 8,603.75 | 25,811.25 | 103,245.00 | (77,433.75) | 25.0 |
| 01-11-37901 REIMBURSED DEVELOPER FEES | .00 | .00 | 12,000.00 | (12,000.00) | .0 |
| 01-11-37910 BUILDING AND ZONING FEES | .00 | 1,150.00 | 2,000.00 | (850.00) | 57.5 |
| TOTAL OTHER FEES | 17,778.75 | 53,961.25 | 223,245.00 | (169,283.75) | 24.2 |
| <u>MISCELLANEOUS REVENUES</u> | | | | | |
| 01-11-38100 INTEREST INCOME | 368.02 | 766.55 | 1,100.00 | (333.45) | 69.7 |
| 01-11-38200 RENTAL INCOME | 600.00 | 1,200.00 | .00 | 1,200.00 | .0 |
| 01-11-38700 LOT SALES | 7,600.00 | 11,875.00 | 15,000.00 | (3,125.00) | 79.2 |
| 01-11-38800 CEMETERY RECEIPTS | .00 | 280.00 | 3,000.00 | (2,720.00) | 9.3 |
| 01-11-38900 MISCELLANEOUS | 9,000.75 | 15,762.95 | 72,250.00 | (56,487.05) | 21.8 |
| TOTAL MISCELLANEOUS REVENUE | 17,568.77 | 29,884.50 | 91,350.00 | (61,465.50) | 32.7 |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| 01-11-39200 PROCEEDS-FIXED ASSET SALES | .00 | 300.00 | .00 | 300.00 | .0 |
| 01-11-39910 TRANSFER FROM ELECTRIC | 142,952.33 | 428,856.99 | 1,715,428.00 | (1,286,571.01) | 25.0 |
| 01-11-39920 TRANSFER FROM WATER | 8,884.58 | 26,653.74 | 106,615.00 | (79,961.26) | 25.0 |
| 01-11-39930 TRANSF FROM WATER RECLAMATION | 12,309.83 | 36,929.49 | 147,718.00 | (110,788.51) | 25.0 |
| 01-11-39946 SALES TAX FUND TRANSFER | 19,053.33 | 57,159.99 | 228,700.00 | (171,540.01) | 25.0 |
| 01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER | 1,000.00 | 3,000.00 | 12,000.00 | (9,000.00) | 25.0 |
| 01-11-39949 MFT FUND TRANSFER | .00 | .00 | 50,000.00 | (50,000.00) | .0 |
| 01-11-39950 SOLID WASTE TRANSFER | 58,280.75 | 174,842.25 | 699,369.00 | (524,526.75) | 25.0 |
| TOTAL OTHER FINANCING SOURCES | 242,480.82 | 727,742.46 | 2,959,830.00 | (2,232,087.54) | 24.6 |
| TOTAL FUND REVENUE | 893,560.11 | 2,763,465.11 | 10,199,298.00 | (7,435,832.89) | 27.1 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | <u>MTD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>VARIANCE</u> | <u>PCNT</u> |
|---|-------------------|-------------------|------------------|---------------------|-------------|
| <u>MAYOR/CITY COUNCIL</u> | | | | | |
| 01-12-43000-000 SALARIES (ELECTED) | 6,243.24 | 14,706.29 | 50,500.00 | (35,793.71) | 29.1 |
| 01-12-54900-000 OTHER PROFESSIONAL SERVICES | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-12-55400-000 PRINTING | .00 | .00 | 200.00 | (200.00) | .0 |
| 01-12-56100-000 DUES | .00 | .00 | 1,200.00 | (1,200.00) | .0 |
| 01-12-56200-000 TRAVEL EXPENSES | .00 | .00 | 1,500.00 | (1,500.00) | .0 |
| 01-12-56600-000 CONFERENCE EXPENSES | .00 | .00 | 3,000.00 | (3,000.00) | .0 |
| 01-12-65100-000 OFFICE SUPPLIES | .00 | .00 | 700.00 | (700.00) | .0 |
| 01-12-83000-000 EQUIPMENT | .00 | .00 | 2,000.00 | (2,000.00) | .0 |
| 01-12-91100-000 COMMUNITY RELATIONS | .00 | .00 | 800.00 | (800.00) | .0 |
| TOTAL MAYOR/CITY COUNCIL | 6,243.24 | 14,706.29 | 60,000.00 | (45,293.71) | 24.5 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---|------------------|------------------|-------------------|----------------------|-------------|
| <u>CITY CLERK</u> | | | | | |
| 01-13-41100-000 SALARIES (FULL-TIME) | 9,947.45 | 21,189.01 | 76,770.00 | (55,580.99) | 27.6 |
| 01-13-42200-000 SALARIES-PART-TIME | 4,091.47 | 8,735.47 | 30,000.00 | (21,264.53) | 29.1 |
| 01-13-42400-000 VACATION | 470.96 | 1,720.02 | 00 | 1,720.02 | .0 |
| 01-13-45100-000 HEALTH INSURANCE | 2,229.74 | 5,215.36 | 20,867.00 | (15,651.64) | 25.0 |
| 01-13-51200-000 MAINTENANCE (EQUIPMENT) | .00 | .00 | 300.00 | (300.00) | .0 |
| 01-13-53700-000 DATA PROCESSING SERVICE | .00 | .00 | 750.00 | (750.00) | .0 |
| 01-13-54900-000 OTHER PROFESSIONAL SERVICES | .00 | .00 | 300.00 | (300.00) | .0 |
| 01-13-55100-000 POSTAGE | 1,000.00 | 2,179.67 | 9,000.00 | (6,820.33) | 24.2 |
| 01-13-55300-000 PUBLISHING | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-13-55400-000 PRINTING | .00 | .00 | 500.00 | (500.00) | .0 |
| 01-13-56100-000 DUES | .00 | 155.00 | 700.00 | (545.00) | 22.1 |
| 01-13-56200-000 TRAVEL EXPENSES | 69.42 | 323.27 | 4,500.00 | (4,176.73) | 7.2 |
| 01-13-56300-000 TRAINING | .00 | .00 | 800.00 | (800.00) | .0 |
| 01-13-56500-000 PUBLICATIONS | .00 | .00 | 300.00 | (300.00) | .0 |
| 01-13-56600-000 CONFERENCE | .00 | 125.00 | 3,500.00 | (3,375.00) | 3.6 |
| 01-13-65100-000 OFFICE SUPPLIES | 23.18 | 192.48 | 3,000.00 | (2,807.52) | 6.4 |
| 01-13-68400-000 MICROCOMPUTER SOFTWARE | .00 | .00 | 300.00 | (300.00) | .0 |
| 01-13-83000-000 EQUIPMENT | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-13-95300-000 INTERGOVERNMENTAL AGREEMENT | 920.00 | 2,876.00 | 15,000.00 | (12,124.00) | 19.2 |
| TOTAL CITY CLERK | 18,752.22 | 42,711.28 | 168,587.00 | (125,875.72) | 25.3 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---|------------------|-------------------|-------------------|----------------------|-------------|
| <u>MUNICIPAL BUILDING</u> | | | | | |
| 01-17-42100-000 SALARIES (FULL-TIME) | 5,081.54 | 11,294.60 | 40,100.00 | (28,805.40) | 28.2 |
| 01-17-42300-000 SALARY EXPENSE-OVERTIME | .00 | .00 | 500.00 | (500.00) | .0 |
| 01-17-42400-000 VACATION | 347.76 | 643.87 | .00 | 643.87 | 0 |
| 01-17-45100-000 HEALTH INSURANCE | 877.79 | 2,055.61 | 8,137.00 | (6,081.39) | 25.3 |
| 01-17-51100-000 MAINTENANCE (BUILDING) | 304.49 | 978.02 | 9,000.00 | (8,021.98) | 10.9 |
| 01-17-51700-000 MAINTENANCE (GROUNDS) | .00 | 3,952.00 | 2,000.00 | 1,952.00 | 197.6 |
| 01-17-52900-000 MAINTENANCE (OTHER) | .00 | 426.98 | 2,500.00 | (2,073.02) | 17.1 |
| 01-17-53700-000 NETWORK ADMINISTRATION | 7,418.75 | 22,256.25 | 89,019.00 | (66,762.75) | 25.0 |
| 01-17-54900-000 OTHER PROFESSIONAL SERVICES | (6,250.00) | (2,455.93) | 38,000.00 | (40,455.93) | (6.5) |
| 01-17-55200-000 TELEPHONE | 127.77 | 454.10 | 2,500.00 | (2,045.90) | 18.2 |
| 01-17-56200-000 TRAVEL EXPENSES | .00 | .00 | 200.00 | (200.00) | .0 |
| 01-17-57100-000 UTILITIES | 10,257.58 | 23,617.14 | 85,000.00 | (61,382.86) | 27.8 |
| 01-17-57300-000 GARBAGE DISPOSAL/RECYCLING | 40.50 | 121.50 | 500.00 | (378.50) | 24.3 |
| 01-17-57900-000 OTHER CONTRACTUAL SERVICES | .00 | 138.00 | 500.00 | (362.00) | 27.6 |
| 01-17-59500-000 PROPERTY TAX | .00 | 5,039.26 | 4,500.00 | 539.26 | 112.0 |
| 01-17-61100-000 MAINTENANCE BUILDING | .00 | 3.48 | 3,000.00 | (2,996.52) | .1 |
| 01-17-61200-000 MAINTENANCE (EQUIPMENT) | .00 | 39.59 | .00 | 39.59 | .0 |
| 01-17-61700-000 MAINTENANCE (GROUNDS) | .00 | 60.89 | 1,000.00 | (939.11) | 6.1 |
| 01-17-65100-000 OFFICE SUPPLIES | 363.25 | 2,378.39 | 5,000.00 | (2,621.61) | 47.6 |
| 01-17-65400-000 GENERAL SUPPLIES | 222.98 | 836.17 | 5,000.00 | (4,163.83) | 16.7 |
| 01-17-82000-000 BUILDING | .00 | .00 | 23,000.00 | (23,000.00) | .0 |
| 01-17-83000-000 EQUIPMENT | .00 | .00 | 3,800.00 | (3,800.00) | .0 |
| 01-17-89000-000 OTHER IMPROVEMENTS | .00 | .00 | 56,000.00 | (56,000.00) | .0 |
| 01-17-91100-000 COMMUNITY RELATIONS | 40.00 | 162.39 | 26,000.00 | (25,837.61) | .6 |
| 01-17-91400-000 SALES TAX REBATE | .00 | .00 | 90,000.00 | (90,000.00) | .0 |
| 01-17-99910-000 TRANSFER AMBULANCE FUND | 1,666.67 | 5,000.01 | 20,000.00 | (14,999.99) | 25.0 |
| 01-17-99964-000 TRANSFER ADMIN SERVICE | 21,834.00 | 65,502.00 | 262,010.00 | (196,508.00) | 25.0 |
| TOTAL MUNICIPAL BUILDING | 42,333.08 | 142,504.32 | 777,266.00 | (634,761.68) | 18.3 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2016

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 | 11,612.25 | 40,224.22 | 130,000.00 | (89,775.78) | 30.9 |
| 01-18-53310-000 | DEVELOPER LEGAL EXPENSE | .00 | .00 | 5,000.00 | (5,000.00) | .0 |
| 01-18-56200-000 | TRAVEL EXPENSES | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-18-56600-000 | CONFERENCE EXPENSES | .00 | .00 | 250.00 | (250.00) | .0 |
| TOTAL CITY ATTORNEY | | 11,612.25 | 40,224.22 | 135,350.00 | (95,125.78) | 29.7 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---|------------|------------|------------|---------------|-------|
| <u>CITY MANAGER</u> | | | | | |
| 01-19-42100-000 SALARIES (FULL-TIME) | 21,056.73 | 45,691.00 | 165,700.00 | (120,009.00) | 27.6 |
| 01-19-42400-000 VACATION | 349.09 | 2,587.44 | 00 | 2,587.44 | .0 |
| 01-19-45100-000 HEALTH INSURANCE | 3,122.61 | 7,308.39 | 29,010.00 | (21,701.61) | 25.2 |
| 01-19-54900-000 OTHER PROFESSIONAL SERVICES | .00 | 980.40 | 5,000.00 | (4,019.60) | 19.6 |
| 01-19-55200-000 TELEPHONE | 226.27 | 718.26 | 3,600.00 | (2,881.74) | 20.0 |
| 01-19-55300-000 PUBLISHING | .00 | 109.00 | 100.00 | 9.00 | 109.0 |
| 01-19-56100-000 DUES | 935.70 | 1,274.45 | 3,000.00 | (1,725.55) | 42.5 |
| 01-19-56200-000 TRAVEL EXPENSES | 7.02 | 150.66 | 2,500.00 | (2,349.34) | 6.0 |
| 01-19-56400-000 TUITION | 4,501.72 | 6,296.89 | 8,800.00 | (2,503.11) | 71.6 |
| 01-19-56500-000 PUBLICATIONS | .00 | 20.00 | 305.00 | (285.00) | 6.6 |
| 01-19-56600-000 CONFERENCE EXPENSES | (450.00) | 187.04 | 6,000.00 | (5,812.96) | 3.1 |
| 01-19-65100-000 OFFICE SUPPLIES | 5.12 | 5.12 | 500.00 | (494.88) | 1.0 |
| 01-19-83000-000 EQUIPMENT | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-19-91100-000 COMMUNITY RELATIONS | 5.98 | 55.98 | 1,000.00 | (944.02) | 5.6 |
| | | | | | |
| TOTAL CITY MANAGER | 29,760.24 | 65,384.63 | 226,515.00 | (161,130.37) | 28.9 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | <u>MTD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>VARIANCE</u> | <u>PCNT</u> |
|--------------------------|-------------------|-------------------|---------------|-----------------|-------------|
| TOTAL GENERAL GOVERNMENT | 108,701.03 | 305,530.74 | 1,367,718.00 | (1,062,187.26) | 22.3 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | <u>MTD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>VARIANCE</u> | <u>PCNT</u> |
|----------------------|-------------------|-------------------|---------------|-----------------|-------------|
| <u>PUBLIC SAFETY</u> | | | | | |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|--------------------------------|--------------------------------|-------------------|-------------------|---------------------|------------------------|-------------|
| <u>POLICE DEPARTMENT</u> | | | | | | |
| 01-21-42100-000 | SALARIES - REGULAR | 187,719.88 | 462,581.17 | 1,823,903.00 | (1,361,321.83) | 25.4 |
| 01-21-42200-000 | SALARIES - PART-TIME | 4,945.55 | 11,598.02 | 55,000.00 | (43,401.98) | 21.1 |
| 01-21-42300-000 | SALARIES - OVERTIME | 19,748.28 | 51,898.63 | 195,000.00 | (143,101.37) | 26.6 |
| 01-21-42400-000 | SALARIES - VACATION PAY | 36,528.64 | 66,211.24 | .00 | 66,211.24 | .0 |
| 01-21-42500-000 | SALARIES - SICK PAY | 4,700.92 | 9,588.73 | .00 | 9,588.73 | .0 |
| 01-21-42800-000 | OIC - ON-CALL FTO | 3,302.30 | 7,477.50 | 26,000.00 | (18,522.50) | 28.8 |
| 01-21-43000-000 | CONTRIBUTION TO POLICE PENSION | .00 | .00 | 389,808.00 | (389,808.00) | .0 |
| 01-21-45100-000 | HEALTH INSURANCE | 42,782.86 | 100,019.94 | 424,419.00 | (324,399.06) | 23.6 |
| 01-21-47100-000 | UNIFORM ALLOWANCE | 8,744.37 | 9,860.91 | 30,000.00 | (20,139.09) | 32.9 |
| 01-21-51200-000 | MAINTENANCE - EQUIPMENT | 2,400.87 | 9,956.91 | 40,000.00 | (30,043.09) | 24.9 |
| 01-21-51300-000 | MAINTENANCE - VEHICLE | 989.48 | 3,267.67 | 35,000.00 | (31,732.33) | 9.3 |
| 01-21-53400-000 | MEDICAL SERVICES | 25.00 | 1,785.00 | 2,000.00 | (215.00) | 89.3 |
| 01-21-53700-000 | DATA PROCESSING SERVICES | 1,260.00 | 2,230.00 | 27,000.00 | (24,770.00) | 8.3 |
| 01-21-54900-000 | OTHER PROFESSIONAL SERVICES | .00 | .00 | 8,000.00 | (8,000.00) | .0 |
| 01-21-55100-000 | POSTAGE | .00 | 15.03 | 200.00 | (184.97) | 7.5 |
| 01-21-55200-000 | TELEPHONE | 1,563.03 | 4,767.58 | 18,000.00 | (13,232.42) | 26.5 |
| 01-21-55300-000 | PUBLISHING | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-21-55400-000 | PRINTING | .00 | 1,202.51 | 4,000.00 | (2,797.49) | 30.1 |
| 01-21-56100-000 | DUES | 206.06 | 2,643.06 | 7,000.00 | (4,356.94) | 37.8 |
| 01-21-56200-000 | TRAVEL EXPENSES | 605.69 | 2,117.09 | 3,500.00 | (1,382.91) | 60.5 |
| 01-21-56300-000 | TRAINING | .00 | 6,019.05 | 10,000.00 | (3,980.95) | 60.2 |
| 01-21-57100-000 | UTILITIES | 104.52 | 349.81 | 1,200.00 | (850.19) | 29.2 |
| 01-21-57800-000 | ANIMAL CONTROL | .00 | 95.34 | 1,500.00 | (1,404.66) | 6.4 |
| 01-21-61200-000 | MAINTENANCE SUPPLIES-EQUIPMENT | .00 | .00 | 500.00 | (500.00) | .0 |
| 01-21-61300-000 | MAINTENANCE SUPPLIES - VEHICLE | .00 | .00 | 4,000.00 | (4,000.00) | .0 |
| 01-21-65100-000 | OFFICE SUPPLIES | 186.03 | 2,654.79 | 6,500.00 | (3,845.21) | 40.8 |
| 01-21-65200-000 | OPERATING SUPPLIES | 329.27 | 2,533.65 | 20,000.00 | (17,466.35) | 12.7 |
| 01-21-65500-000 | AUTOMOBILE FUEL/OIL | 2,329.84 | 8,438.45 | 45,000.00 | (36,561.55) | 18.8 |
| 01-21-65800-000 | PRISONER SUPPLIES | .00 | 174.02 | 3,000.00 | (2,825.98) | 5.8 |
| 01-21-66200-000 | K9 SUPPLIES | 1,196.27 | 3,588.27 | 5,000.00 | (1,433.73) | 71.3 |
| 01-21-83000-000 | CAPITAL OUTLAY - EQUIPMENT | .00 | .00 | 132,154.00 | (132,154.00) | .0 |
| 01-21-84000-000 | CAPITAL OUTLAY - VEHICLES | .00 | .00 | 250,000.00 | (250,000.00) | .0 |
| 01-21-91700-000 | INVESTIGATIONS | 90.00 | 606.38 | 3,000.00 | (2,393.62) | 20.2 |
| 01-21-91710-000 | DRUG INVESTIGATIONS | .00 | 315.97 | 10,000.00 | (9,684.03) | 3.2 |
| 01-21-92400-000 | DUI | .00 | .00 | 2,000.00 | (2,000.00) | .0 |
| TOTAL POLICE DEPARTMENT | | 319,758.86 | 771,974.72 | 3,583,684.00 | (2,811,709.28) | 21.5 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|--|-------------------|-------------------|---------------------|------------------------|-------------|
| FIRE DEPARTMENT | | | | | |
| 01-22-42100-000 SALARIES - REGULAR | 117,923.66 | 270,919.63 | 1,027,013.00 | (756,093.37) | 26.4 |
| 01-22-42200-000 SALARIES - PART-TIME | 21,731.50 | 33,773.00 | 106,440.00 | (72,667.00) | 31.7 |
| 01-22-42300-000 SALARY EXPENSE - OVERTIME | 21,213.56 | 47,354.72 | 170,980.00 | (123,625.28) | 27.7 |
| 01-22-42400-000 SALARIES - VACATION PAY | 17,017.83 | 30,246.45 | .00 | 30,246.45 | 0 |
| 01-22-42500-000 SALARIES - SICK PAY | 366.66 | 1,804.37 | .00 | 1,804.37 | 0 |
| 01-22-43000-000 CONTRIBUTION TO FIRE PENSION | .00 | .00 | 346,855.00 | (346,855.00) | 0 |
| 01-22-45100-000 HEALTH INSURANCE | 24,969.77 | 58,359.43 | 220,347.00 | (161,987.57) | 26.5 |
| 01-22-47100-000 UNIFORM ALLOWANCE | 4,600.38 | 4,897.59 | 11,000.00 | (6,102.41) | 44.5 |
| 01-22-51100-000 MAINTENANCE SERVICE - BUILDING | 197.50 | 913.85 | 9,000.00 | (8,086.15) | 10.2 |
| 01-22-51200-000 MAINTENANCE SERVICE - EQUIPMENT | (573.24) | 6,700.12 | 12,000.00 | (5,299.88) | 55.8 |
| 01-22-51300-000 MAINTENANCE SERVICE - VEHICLE | 34.00 | 1,627.21 | 10,700.00 | (9,072.79) | 15.2 |
| 01-22-53400-000 MEDICAL SERVICES | .00 | .00 | 7,800.00 | (7,800.00) | 0 |
| 01-22-54900-000 OTHER PROFESSIONAL SERVICES | 2,983.72 | 7,987.42 | 40,000.00 | (32,012.58) | 20.0 |
| 01-22-55100-000 POSTAGE | .00 | .00 | 500.00 | (500.00) | 0 |
| 01-22-55200-000 TELEPHONE | 468.83 | 1,405.85 | 9,500.00 | (8,094.15) | 14.8 |
| 01-22-55400-000 PRINTING | .00 | .00 | 150.00 | (150.00) | 0 |
| 01-22-56100-000 DUES | 500.00 | 525.00 | 1,400.00 | (875.00) | 37.5 |
| 01-22-56200-000 TRAVEL EXPENSES | .00 | 95.76 | 2,500.00 | (2,404.24) | 3.8 |
| 01-22-56300-000 TRAINING | .00 | 1,301.60 | 6,000.00 | (4,698.40) | 21.7 |
| 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 | 1,198.91 | 3,364.82 | 19,000.00 | (15,635.18) | 17.7 |
| 01-22-61100-000 MAINTENANCE SUPPLIES - BUILDING | .00 | 650.32 | 3,000.00 | (2,349.68) | 21.7 |
| 01-22-61200-000 MAINTENANCE SUPPLIES - EQUIPMENT | .00 | 35.90 | 5,000.00 | (4,964.10) | .7 |
| 01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE | 712.46 | 943.02 | 5,000.00 | (4,056.98) | 18.9 |
| 01-22-65100-000 OFFICE SUPPLIES | .00 | 209.14 | 2,500.00 | (2,290.86) | 8.4 |
| 01-22-65200-000 OPERATING SUPPLIES | 354.68 | 3,881.35 | 14,000.00 | (10,118.65) | 27.7 |
| 01-22-65400-000 JANITORIAL SUPPLIES | 253.46 | 813.04 | 4,500.00 | (3,686.96) | 18.1 |
| 01-22-65500-000 AUTOMOTIVE FUEL/OIL | 573.28 | 1,754.17 | 15,000.00 | (13,245.83) | 11.7 |
| 01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT | (7,306.04) | (5,411.04) | 60,000.00 | (65,411.04) | (9.0) |
| 01-22-84000-000 CAPITAL OUTLAY - VEHICLES | .00 | .00 | 42,000.00 | (42,000.00) | 0 |
| 01-22-89000-000 CAPITAL OUTLAY - OTHER | .00 | .00 | 7,600.00 | (7,600.00) | 0 |
| TOTAL FIRE DEPARTMENT | 207,220.92 | 474,152.72 | 2,163,085.00 | (1,688,932.28) | 21.9 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---------------------|------------|--------------|--------------|-----------------|------|
| TOTAL PUBLIC SAFETY | 526,979.78 | 1,246,127.44 | 5,746,769.00 | (4,500,641.56) | 21.7 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|------------------------------|-----------------------------|-------------------|-------------------|---------------------|------------------------|-------------|
| <u>STREET DIVISION</u> | | | | | | |
| 01-41-42100-000 | SALARIES (FULL-TIME) | 70,655.65 | 171,218.08 | 658,473.00 | (487,254.92) | 26.0 |
| 01-41-42200-000 | SALARIES (PART-TIME) | 800.00 | 800.00 | 8,000.00 | (7,200.00) | 10.0 |
| 01-41-42300-000 | SALARY EXPENSE-OVERTIME | 4,259.09 | 9,273.18 | 62,500.00 | (53,226.82) | 14.8 |
| 01-41-42400-000 | VACATION | 10,426.79 | 18,311.03 | .00 | 18,311.03 | .0 |
| 01-41-42500-000 | SICK | 1,352.06 | 2,761.60 | .00 | 2,761.60 | .0 |
| 01-41-42600-000 | SALARIES-PAGER PAY | 1,258.29 | 3,729.43 | 19,000.00 | (15,270.57) | 19.6 |
| 01-41-45100-000 | HEALTH INSURANCE | 18,646.28 | 43,718.19 | 149,613.00 | (105,894.81) | 29.2 |
| 01-41-47100-000 | UNIFORM ALLOWANCE | 49.92 | 162.24 | 1,000.00 | (837.76) | 16.2 |
| 01-41-47300-000 | CLOTHING ACQUISITION | .00 | .00 | 2,300.00 | (2,300.00) | .0 |
| 01-41-51100-000 | MAINTENANCE (BUILDING) | .00 | 1,169.00 | 2,500.00 | (1,331.00) | 46.8 |
| 01-41-51200-000 | MAINTENANCE (EQUIPMENT) | 205.00 | 2,137.50 | 17,500.00 | (15,362.50) | 12.2 |
| 01-41-51300-000 | MAINT SERVICE-VEHICLE | .00 | 1,308.82 | 20,000.00 | (18,691.18) | 6.5 |
| 01-41-51400-000 | MAINTENANCE STREET | 7,032.37 | 10,564.86 | 30,000.00 | (19,435.14) | 35.2 |
| 01-41-51600-000 | MAINTENANCE SNOW REMOVAL | .00 | .00 | 5,000.00 | (5,000.00) | .0 |
| 01-41-52900-000 | MAINTENANCE OTHER | .00 | 7,491.00 | 5,000.00 | 2,491.00 | 149.8 |
| 01-41-53600-000 | JANITORIAL SERVICES | 153.33 | 524.87 | 2,000.00 | (1,475.13) | 26.2 |
| 01-41-54900-000 | OTHER PROFESSIONAL SERVICES | 4,542.25 | 5,864.66 | 14,000.00 | (8,135.34) | 41.9 |
| 01-41-55100-000 | POSTAGE | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-41-55200-000 | TELEPHONE | 438.93 | 1,331.55 | 4,700.00 | (3,368.45) | 28.3 |
| 01-41-55300-000 | PUBLISHING | .00 | .00 | 300.00 | (300.00) | .0 |
| 01-41-56200-000 | TRAVEL EXPENSES | .00 | 768.45 | 1,200.00 | (431.55) | 64.0 |
| 01-41-56300-000 | TRAINING | .00 | 1,085.00 | 3,500.00 | (2,415.00) | 31.0 |
| 01-41-57100-000 | UTILITIES | 718.38 | 2,274.17 | 15,000.00 | (12,725.83) | 15.2 |
| 01-41-57200-000 | STREET LIGHTING | 12,478.68 | 37,804.02 | 165,000.00 | (127,195.98) | 22.9 |
| 01-41-59400-000 | LEASE OR RENTALS | .00 | 325.00 | 5,000.00 | (4,675.00) | 6.5 |
| 01-41-61100-000 | MAINTENANCE BUILDING | 330.55 | 2,645.69 | 5,000.00 | (2,354.31) | 52.9 |
| 01-41-61200-000 | MAINTENANCE (EQUIPMENT) | 1,843.53 | 2,786.47 | 16,000.00 | (13,213.53) | 17.4 |
| 01-41-61300-000 | MAINT SUPPLIES-VEHICLE | 399.58 | 3,101.85 | 35,000.00 | (31,898.15) | 8.9 |
| 01-41-61400-000 | SUPPLIES STREETS | 3,342.97 | 24,140.91 | 55,000.00 | (30,859.09) | 43.9 |
| 01-41-61600-000 | SUPPLIES SNOW REMOVAL | .00 | .00 | 120,000.00 | (120,000.00) | .0 |
| 01-41-61700-000 | MAINT SUPPLIES-GROUNDS | .00 | 1,381.63 | 12,000.00 | (10,618.37) | 11.5 |
| 01-41-62900-000 | SUPPLIES OTHER | 6,217.25 | 6,303.18 | 15,000.00 | (8,696.82) | 42.0 |
| 01-41-65100-000 | OFFICE SUPPLIES | .00 | 88.84 | 2,000.00 | (1,911.16) | 4.4 |
| 01-41-65200-000 | OPERATING SUPPLIES | 846.67 | 1,931.49 | 8,000.00 | (6,068.51) | 24.1 |
| 01-41-65300-000 | SMALL TOOLS | 125.32 | 125.32 | 3,200.00 | (3,074.68) | 3.9 |
| 01-41-65400-000 | JANITORIAL SUPPLIES | .00 | 60.65 | 1,000.00 | (939.35) | 6.1 |
| 01-41-65500-000 | GASOLINE/OIL | 2,511.88 | 8,447.40 | 60,000.00 | (51,552.60) | 14.1 |
| 01-41-66100-000 | SAFETY SUPPLIES | 89.99 | 292.15 | 3,500.00 | (3,207.85) | 8.4 |
| 01-41-83000-000 | CAPITAL OUTLAY - EQUIPMENT | 11,100.00 | 11,100.00 | 25,000.00 | (13,900.00) | 44.4 |
| 01-41-84000-000 | CAPITAL OUTLAY - VEHICLE | .00 | 85,829.50 | 95,000.00 | (9,170.50) | 90.4 |
| 01-41-89000-000 | CAPITAL OUTLAY - OTHER | 6,360.00 | 6,360.00 | 10,000.00 | (3,640.00) | 63.6 |
| 01-41-92900-000 | MISCELLANEOUS CHARGES | .00 | .00 | 500.00 | (500.00) | .0 |
| TOTAL STREET DIVISION | | 166,182.76 | 477,217.73 | 1,657,886.00 | (1,180,668.27) | 28.8 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---|------------------|------------------|-------------------|---------------------|-------------|
| <u>CEMETERY</u> | | | | | |
| 01-46-42100-000 SALARIES (FULL-TIME) | 8,150.51 | 18,643.62 | 67,350.00 | (48,706.38) | 27.7 |
| 01-46-42200-000 SALARIES (PART-TIME) | .00 | .00 | 4,500.00 | (4,500.00) | .0 |
| 01-46-42300-000 SALARY EXPENSE-OVERTIME | 48.58 | 431.35 | 7,100.00 | (6,668.65) | 6.1 |
| 01-46-42400-000 VACATION | 111.02 | 1,036.16 | .00 | 1,036.16 | .0 |
| 01-46-42500-000 SICK PAY | 64.76 | 64.76 | .00 | 64.76 | .0 |
| 01-46-45100-000 HEALTH INSURANCE | 2,233.64 | 5,083.39 | 20,867.00 | (15,783.61) | 24.4 |
| 01-46-47100-000 UNIFORM ALLOWANCE | 23.36 | 75.92 | 300.00 | (224.08) | 25.3 |
| 01-46-47300-000 CLOTHING ACQUISITION | .00 | .00 | 200.00 | (200.00) | .0 |
| 01-46-51100-000 MAINTENANCE (BUILDING) | .00 | 198.00 | 1,500.00 | (1,302.00) | 13.2 |
| 01-46-51200-000 MAINTENANCE (EQUIPMENT) | .00 | .00 | 500.00 | (500.00) | .0 |
| 01-46-51300-000 MAINTENANCE (VEHICLE) | .00 | .00 | 300.00 | (300.00) | .0 |
| 01-46-54900-000 OTHER PROFESSIONAL SERVICES | 3,105.00 | 7,410.00 | 10,000.00 | (2,590.00) | 74.1 |
| 01-46-55200-000 TELEPHONE | 129.91 | 378.25 | 1,500.00 | (1,121.75) | 25.2 |
| 01-46-55300-000 PUBLISHING | .00 | .00 | 200.00 | (200.00) | .0 |
| 01-46-56200-000 TRAVEL EXPENSES | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-46-56300-000 TRAINING | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-46-57100-000 UTILITIES | 227.83 | 657.16 | 3,250.00 | (2,592.84) | 20.2 |
| 01-46-61100-000 MAINTENANCE BUILDING | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-46-61200-000 MAINTENANCE (EQUIPMENT) | .00 | 146.86 | 1,000.00 | (853.14) | 14.7 |
| 01-46-61300-000 SUPPLIES (VEHICLE) | .00 | .00 | 500.00 | (500.00) | .0 |
| 01-46-61700-000 MAINT SUPPLIES-GROUNDS | 46.97 | 556.03 | 1,500.00 | (943.97) | 37.1 |
| 01-46-65200-000 OPERATING SUPPLIES | .00 | 14.76 | 700.00 | (685.24) | 2.1 |
| 01-46-65300-000 SMALL TOOLS | .00 | 370.00 | 500.00 | (130.00) | 74.0 |
| 01-46-65400-000 JANITORIAL SUPPLIES | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-46-65500-000 GASOLINE/OIL | 148.67 | 685.57 | 4,500.00 | (3,814.43) | 15.2 |
| 01-46-66100-000 SAFETY SUPPLIES | .00 | .00 | 250.00 | (250.00) | .0 |
| 01-46-89000-000 CAPITAL OUTLAY - OTHER | .00 | .00 | 6,500.00 | (6,500.00) | .0 |
| 01-46-92900-000 MISCELLANEOUS CHARGES | .00 | .00 | 100.00 | (100.00) | .0 |
| TOTAL CEMETERY | 14,290.25 | 35,751.83 | 134,417.00 | (98,665.17) | 26.6 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---|------------------|------------------|-------------------|----------------------|-------------|
| <u>ENGINEERING</u> | | | | | |
| 01-48-42100-000 SALARIES (FULL-TIME) | 21,147.74 | 46,781.67 | 175,200.00 | (128,418.33) | 26.7 |
| 01-48-42200-000 SALARIES-PART-TIME | .00 | .00 | 11,700.00 | (11,700.00) | .0 |
| 01-48-42400-000 VACATION | 85.69 | 1,998.13 | .00 | 1,998.13 | .0 |
| 01-48-42500-000 SICK | 2,403.36 | 3,195.11 | .00 | 3,195.11 | .0 |
| 01-48-45100-000 HEALTH INSURANCE | 4,467.28 | 10,438.52 | 41,800.00 | (31,361.48) | 25.0 |
| 01-48-51100-000 MAINTENANCE (BUILDING) | .00 | .00 | 6,200.00 | (6,200.00) | .0 |
| 01-48-51200-000 MAINTENANCE (EQUIPMENT) | .00 | 35.20 | 1,600.00 | (1,564.80) | 2.2 |
| 01-48-51300-000 MAINT SERVICE (VEHICLE) | .00 | 891.74 | 2,000.00 | (1,108.26) | 44.6 |
| 01-48-53200-000 ENGINEERING SERVICE | 1,210.00 | 2,192.50 | 22,000.00 | (19,807.50) | 10.0 |
| 01-48-54900-000 OTHER PROFESSIONAL SERVICES | 101.77 | 415.57 | 4,100.00 | (3,684.43) | 10.1 |
| 01-48-55100-000 POSTAGE | .00 | 49.00 | 50.00 | (1.00) | 98.0 |
| 01-48-55200-000 TELEPHONE | 283.32 | 993.75 | 3,860.00 | (2,866.25) | 25.7 |
| 01-48-55300-000 PUBLISHING | .00 | 34.50 | 100.00 | (65.50) | 34.5 |
| 01-48-56100-000 DUES | .00 | .00 | 2,150.00 | (2,150.00) | .0 |
| 01-48-56200-000 TRAVEL EXPENSES | 295.00 | 580.64 | 3,200.00 | (2,619.36) | 18.2 |
| 01-48-56300-000 TRAINING | 150.00 | 397.66 | 2,500.00 | (2,102.34) | 15.9 |
| 01-48-56500-000 PUBLICATIONS | 171.00 | 171.00 | 150.00 | 21.00 | 114.0 |
| 01-48-57100-000 UTILITIES | 492.03 | 1,313.64 | 4,900.00 | (3,586.36) | 26.8 |
| 01-48-61200-000 SUPPLIES (EQUIPMENT) | .00 | 364.97 | 2,400.00 | (2,035.03) | 15.2 |
| 01-48-65100-000 OFFICE SUPPLIES | 116.43 | 116.43 | 1,200.00 | (1,083.57) | 9.7 |
| 01-48-65300-000 SMALL TOOLS | .00 | 49.99 | 550.00 | (500.01) | 9.1 |
| 01-48-65400-000 JANITORIAL SUPPLIES | .00 | 155.80 | 800.00 | (644.20) | 19.5 |
| 01-48-65500-000 GASOLINE & OIL | 356.53 | 933.26 | 3,800.00 | (2,866.74) | 24.6 |
| 01-48-67000-000 PRINT MATERIALS | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-48-68400-000 MICROCOMPUTER SOFTWARE | .00 | 99.00 | 5,600.00 | (5,501.00) | 1.8 |
| 01-48-82000-000 BUILDING | .00 | .00 | 2,200.00 | (2,200.00) | .0 |
| 01-48-83000-000 EQUIPMENT | .00 | 3,470.00 | 4,600.00 | (1,130.00) | 75.4 |
| 01-48-87000-000 FURNITURE | .00 | .00 | 500.00 | (500.00) | .0 |
| 01-48-91100-000 COMMUNITY RELATIONS | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-48-92900-000 MISCELLANEOUS | .00 | 15.58 | 100.00 | (84.42) | 15.6 |
| TOTAL ENGINEERING | 31,280.15 | 74,693.66 | 303,460.00 | (228,766.34) | 24.6 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|--------------------|------------|------------|--------------|-----------------|------|
| TOTAL PUBLIC WORKS | 211,753.16 | 587,663.22 | 2,095,763.00 | (1,508,099.78) | 28.0 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2016

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) | 36,643.32 | 79,694.36 | 296,948.00 | (217,253.64) | 26.8 |
| 01-44-42200-000 SALARIES (PART-TIME) | .00 | .00 | 3,000.00 | (3,000.00) | .0 |
| 01-44-42400-000 VACATION | 3,460.69 | 14,488.90 | .00 | 14,488.90 | .0 |
| 01-44-42500-000 SICK | 122.33 | 1,050.00 | .00 | 1,050.00 | .0 |
| 01-44-45100-000 HEALTH INSURANCE | 5,978.27 | 14,556.78 | 55,711.00 | (41,154.22) | 26.1 |
| 01-44-51300-000 MAINTENANCE (VEHICLE) | .00 | 19.99 | 1,500.00 | (1,480.01) | 1.3 |
| 01-44-52900-000 NUISANCE ABATEMENT | 24.00 | 7,508.00 | 3,500.00 | 4,008.00 | 214.5 |
| 01-44-53300-000 LEGAL SERVICE | .00 | .00 | 3,400.00 | (3,400.00) | .0 |
| 01-44-53400-000 MEDICAL SERVICES | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-44-54900-000 OTHER PROFESSIONAL SERVICES | 2,417.50 | 2,887.50 | 21,000.00 | (18,112.50) | 13.8 |
| 01-44-54910-000 OTHER PROF SVCS - BROWNFIELD | 12,505.34 | 19,110.28 | 150,000.00 | (130,889.72) | 12.7 |
| 01-44-54920-000 OTHER PROF SVCS - REBRANDING | .00 | 519.13 | 100,000.00 | (99,480.87) | .5 |
| 01-44-55100-000 POSTAGE | .00 | .00 | 300.00 | (300.00) | .0 |
| 01-44-55200-000 TELEPHONE | 130.57 | 393.93 | 1,500.00 | (1,106.07) | 26.3 |
| 01-44-55300-000 PUBLISHING | .00 | 2,389.35 | 4,400.00 | (2,010.65) | 54.3 |
| 01-44-55400-000 PRINTING | .00 | 105.70 | 600.00 | (494.30) | 17.6 |
| 01-44-56100-000 DUES | 192.85 | 312.85 | 1,500.00 | (1,187.15) | 20.9 |
| 01-44-56200-000 TRAVEL EXPENSES | .00 | 1,939.47 | 750.00 | 1,189.47 | 258.6 |
| 01-44-56300-000 TRAINING | .00 | .00 | 8,300.00 | (8,300.00) | .0 |
| 01-44-56500-000 PUBLICATIONS | .00 | .00 | 250.00 | (250.00) | .0 |
| 01-44-56600-000 CONFERENCE EXPENSES | .00 | 120.45 | 4,000.00 | (3,879.55) | 3.0 |
| 01-44-61200-000 SUPPLIES EQUIPMENT | 971.70 | 971.70 | 1,000.00 | (28.30) | 97.2 |
| 01-44-65100-000 OFFICE SUPPLIES | 131.53 | 325.82 | 2,300.00 | (1,974.18) | 14.2 |
| 01-44-65500-000 AUTOMOTIVE FUEL/OIL | 49.19 | 228.83 | 1,500.00 | (1,271.17) | 15.3 |
| 01-44-68400-000 MICROCOMPUTER SOFTWARE | .00 | .00 | 5,000.00 | (5,000.00) | .0 |
| 01-44-89000-000 CAPITAL OUTLAY - OTHER | .00 | .00 | 5,000.00 | (5,000.00) | .0 |
| 01-44-91100-000 PUBLIC RELATIONS | .00 | 29.36 | 2,000.00 | (1,970.64) | 1.5 |
| TOTAL COMMUNITY DEVELOPMENT | 82,627.29 | 146,652.40 | 673,559.00 | (526,906.60) | 21.8 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---|------------------|------------------|-------------------|----------------------|-------------|
| <u>ECONOMIC DEVELOPMENT</u> | | | | | |
| 01-61-41100-000 SALARIES (FULL-TIME) | 16,087.85 | 33,484.29 | 149,539.00 | (116,054.71) | 22.4 |
| 01-61-42100-000 SALARIES (FULL-TIME) | 3,239.32 | (1,976.75) | .00 | (1,976.75) | .0 |
| 01-61-42400-000 VACATION | 966.70 | 4,490.95 | .00 | 4,490.95 | .0 |
| 01-61-42500-000 SICK | .00 | 703.90 | .00 | 703.90 | .0 |
| 01-61-45100-000 HEALTH INSURANCE | 3,356.02 | 7,267.82 | 31,300.00 | (24,032.18) | 23.2 |
| 01-61-54900-000 OTHER PROFESSIONAL SERVICES | .00 | .00 | 5,000.00 | (5,000.00) | .0 |
| 01-61-55100-000 POSTAGE | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-61-55200-000 TELEPHONE | 115.57 | 376.96 | 1,900.00 | (1,523.04) | 19.8 |
| 01-61-56100-000 DUES | .00 | 500.00 | 750.00 | (250.00) | 66.7 |
| 01-61-56200-000 TRAVEL EXPENSES | .00 | 650.67 | 7,000.00 | (6,349.33) | 9.3 |
| 01-61-56300-000 TRAINING | .00 | .00 | 2,000.00 | (2,000.00) | .0 |
| 01-61-56500-000 PUBLICATIONS | 120.65 | 120.65 | 200.00 | (79.35) | 60.3 |
| 01-61-56600-000 CONFERENCE | .00 | .00 | 1,500.00 | (1,500.00) | .0 |
| 01-61-65100-000 OFFICE SUPPLIES | 159.03 | 304.60 | 1,000.00 | (695.40) | 30.5 |
| 01-61-65200-000 OPERATING SUPPLIES | 51.81 | 51.81 | 200.00 | (148.19) | 25.9 |
| 01-61-83000-000 EQUIPMENT | .00 | .00 | 5,000.00 | (5,000.00) | .0 |
| 01-61-92900-000 MISCELLANEOUS CHARGES | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| TOTAL ECONOMIC DEVELOPMENT | 24,096.95 | 45,974.90 | 206,489.00 | (160,514.10) | 22.3 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2016

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|--------------------------------------|--------------|--------------|---------------|-----------------|-------|
| TOTAL COMMUNITY AND ECONOMIC DEVELOP | 86,724.24 | 192,627.30 | 880,048.00 | (687,420.70) | 21.9 |
| TOTAL FUND EXPENDITURES | 934,158.21 | 2,331,948.70 | 10,090,298.00 | (7,758,349.30) | 23.1 |
| NET REVENUE OVER EXPENDITURES | (40,598.10) | 431,516.41 | 109,000.00 | 322,516.41 | 395.9 |

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND July 31, 2016 and 2015

| | July 31, 2016 | July 31, 2015 |
|---|---------------|---------------|
| ASSETS | | |
| PLANT IN SERVICE | | |
| Utility Plant in Service | 23,972,498 | 21,000,709 |
| Less: Accumulated Depreciation | (7,174,775) | (6,685,800) |
| Net Plant in Service | 16,797,723 | 14,314,909 |
| CURRENT ASSETS | | |
| Cash & Investments | 3,419,028 | 2,101,998 |
| Customer Accounts Receivable | 320,596 | 272,026 |
| Other Accounts Receivable | 70,835 | 63,121 |
| Inventory | | |
| Prepaid Expenses | 8,793 | 7,283 |
| Total Current Assets | 3,819,252 | 2,444,428 |
| OTHER DEBITS | | |
| Unamortized Loss | | |
| Total Other Debits | | |
| TOTAL ASSETS | 20,616,974 | 16,759,337 |
| LIABILITIES AND EQUITY | | |
| EQUITY | | |
| Retained Earnings | 17,244,032 | 16,449,366 |
| Contribution in Aid of Construction (Net) | 183,688 | 183,688 |
| Total Equity | 17,427,720 | 16,633,054 |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts Payable | 82,587 | 88,537 |
| Accrued Liabilities | 40,785 | 37,747 |
| Total Current Liabilities | 123,372 | 126,283 |
| Non-Current Liabilities | | |
| Note Payable - Associated Company | | |
| Other Non-Current Liabilities | 3,065,882 | |
| Total Non-Current Liabilities | 3,065,882 | |
| Total Liabilities | 3,189,254 | 126,283 |
| TOTAL LIABILITIES AND EQUITY | 20,616,974 | 16,759,337 |

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 3 Months Ending July 31, 2016 and 2015

| | 2016 | 2015 | Variance | % |
|--|-------------------|-------------------|----------------|----------------|
| OPERATING REVENUES | | | | |
| Residential Sales | 250,895 | 218,376 | 32,519 | 114.9 |
| Commercial Sales | 193,971 | 177,445 | 16,527 | 109.3 |
| Industrial Sales | 207,284 | 181,663 | 25,621 | 114.1 |
| Interdepartmental Sales | | | | 0 |
| Other Operating Revenues | 29,151 | 21,460 | 7,691 | 135.8 |
| | 681,302 | 598,944 | 82,358 | 113.8 |
| OPERATING EXPENSES | | | | |
| Source of Supply - Operations | 73,240 | 69,136 | 4,104 | 105.9 |
| Source of Supply - Maintenance | 7,979 | 2,674 | 5,305 | 298.4 |
| Water Treatment - Operations | 35,950 | 36,953 (| 1,003) | 97.3 |
| Water Treatment - Maintenance | 6,699 | 9,057 (| 2,358) | 74.0 |
| Distribution - Operations | 25,477 | 19,968 | 5,510 | 127.6 |
| Distribution - Maintenance | 50,482 | 74,424 (| 23,942) | 67.8 |
| Customer Accounts | 34,561 | 34,036 | 525 | 101.5 |
| Administrative and General | 52,592 | 41,805 | 10,786 | 125.6 |
| Depreciation | 121,225 | 120,865 | 360 | 100.3 |
| Indirect Transfers to Municipality | | | | 0 |
| | 408,204 | 408,918 (| 714) | 99.8 |
| Operating Income (Loss) | 273,098 | 190,026 | 83,072 | 143.7 |
| NON-OPERATING REVENUE (EXPENSE) | | | | |
| Non-Utility Income | | | | 0 |
| Investment Income | 1,078 | 429 | 649 | 251.1 |
| Merchandising, Jobbing & Contract Income | | | | 0 |
| Merchandising, Jobbing & Contract Expense | (60) | (377) | 318 (| 15.8) |
| Interest Expense | (1) | (1) | (99) | 1) |
| | 1,018 | 51 | 967 | 1,994.4 |
| Net Income Before Amortizations | 274,115 | 190,077 | 84,039 | 144.2 |
| Amortization of Contributions in Aid of Construction | | | | 0 |
| Net Income | 274,115 | 190,077 | 84,039 | 144.2 |
| Operating Transfers In (Out) | (26,654) | (24,014) | (2,640) | (111.0) |
| Interfund Transfer W/WR Loan Forgiveness | | | | 0 |
| Increase (Decrease) in Retained Earnings | 247,462 | 166,063 | 81,399 | 149.0 |
| RETAINED EARNINGS - Beginning of Period | 16,996,570 | 16,283,303 | 713,268 | 104.4 |
| RETAINED EARNINGS - END OF PERIOD | 17,244,032 | 16,449,366 | 794,667 | 104.8 |

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
July 31, 2016 and 2015

| | July 31, 2016 | July 31, 2015 |
|---|-------------------|-------------------|
| ASSETS | | |
| PLANT IN SERVICE | | |
| Utility Plant in Service | 40,859,918 | 39,975,155 |
| Less: Accumulated Depreciation | (21,722,621) | (20,738,408) |
| Net Plant in Service | 19,137,297 | 19,236,747 |
| CURRENT ASSETS | | |
| Cash & Investments | 1,576,963 | 2,217,424 |
| Customer Accounts Receivable | 788,039 | 606,648 |
| Other Accounts Receivable | 77,496 | 76,591 |
| Inventory | 3,480 | 3,480 |
| Prepaid Expenses | 12,535 | 19,067 |
| Total Current Assets | 2,458,514 | 2,923,211 |
| RESTRICTED FUNDS | 323,232 | 449,577 |
| NON-CURRENT ASSETS | | |
| Unamortized Loss | | |
| Note Receivable - Associated Company | | |
| Total Non-Current Assets | | |
| TOTAL ASSETS | 21,919,043 | 22,609,535 |
| LIABILITIES AND EQUITY | | |
| EQUITY | | |
| Retained Earnings | 14,140,936 | 14,079,725 |
| Contribution in Aid of Construction (Net) | 6,968,765 | 6,968,765 |
| Total Equity | 21,109,701 | 21,048,490 |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts Payable | 97,406 | 607,298 |
| Accrued Liabilities | 83,601 | 77,710 |
| Total Current Liabilities | 181,008 | 685,007 |
| Non-Current Liabilities | | |
| Bonds Payable | 628,334 | 876,038 |
| Unamortized Premium on Long-Term Debt | | |
| Other Non-Current Liabilities | | |
| Total Non-Current Liabilities | 628,334 | 876,038 |
| Total Liabilities | 809,342 | 1,561,045 |
| TOTAL LIABILITIES AND EQUITY | 21,919,043 | 22,609,535 |

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 3 Months Ending July 31, 2016 and 2015

| | 2016 | 2015 | Variance | % |
|--|-------------------|-------------------|-----------------|----------------|
| OPERATING REVENUES | | | | |
| Residential Sales | 262,193 | 247,126 | 15,067 | 106.1 |
| Commercial Sales | 276,694 | 248,021 | 28,673 | 111.6 |
| Industrial Sales | 202,560 | 153,291 | 49,269 | 132.1 |
| Interdepartmental Sales | | | | 0 |
| Other Operating Revenues | 64,803 | 20,815 | 43,988 | 311.3 |
| Total Operating Revenues | 806,250 | 669,253 | 136,997 | 120.5 |
| OPERATING EXPENSES | | | | |
| Collection - Operations | 27,008 | 25,262 | 1,747 | 108.9 |
| Collection - Maintenance | 48,407 | 24,225 | 24,182 | 199.8 |
| Pumping - Operations | 161 | 53 | 109 | 305.1 |
| Pumping - Maintenance | 707 | 424 | 284 | 167.0 |
| Treatment and Disposal - Operations | 246,050 | 245,869 | 181 | 100.1 |
| Treatment and Disposal - Maintenance | 53,876 | 46,230 | 7,645 | 116.5 |
| Customer Accounts | 35,309 | 37,238 | (1,929) | 94.8 |
| Administrative and General | 59,522 | 53,817 | 5,705 | 110.6 |
| Depreciation | 242,136 | 231,389 | 10,747 | 104.6 |
| Total Operating Expenses | 713,177 | 684,507 | 48,670 | 107.3 |
| Operating Income (Loss) | 93,073 | 4,746 | 88,327 | 1,961.0 |
| NON-OPERATING REVENUE (EXPENSE) | | | | |
| Investment Income | 1,779 | 2,197 | (418) | 81.0 |
| Non Utility Income | | | | 0 |
| Merchandising, Jobbing & Contract Income | 2,322 | 4,782 | (2,460) | 48.6 |
| Merchandising, Jobbing & Contract Expense | (597) | (953) | 356 | (62.7) |
| Amortization Expense | | | | 0 |
| Interest Expense | (4,404) | (5,915) | 1,511 | (74.5) |
| Total Non-Operating Revenue (Expense) | (899) | 111 | (1,010) | (813.6) |
| Net Income Before Amortizations | 92,174 | 4,857 | 87,317 | 1,897.9 |
| Amortization of Contributions in Aid of Construction | | | | 0 |
| Net Income | 92,174 | 4,857 | 87,317 | 1,897.9 |
| Operating Transfers In (Out) | (36,929) | (32,670) | (4,260) | (113.0) |
| Interfund transfer W/WR loan forgiveness | | | | 0 |
| Increase (Decrease) in Retained Earnings | 55,244 | (27,813) | 83,057 | 198.6 |
| RETAINED EARNINGS - Beginning of Period | 14,085,692 | 14,107,538 | (21,846) | 99.9 |
| RETAINED EARNINGS - END OF PERIOD | 14,140,936 | 14,079,725 | 61,211 | 100.4 |

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND

July 31, 2016 and 2015

| | July 31, 2016 | July 31, 2015 |
|---|---------------|---------------|
| ASSETS | | |
| PLANT IN SERVICE | | |
| Utility Plant in Service | 83,411,989 | 75,843,212 |
| Less: Accumulated Depreciation | (42,675,013) | (40,069,678) |
| Net Plant in Service | 40,736,976 | 35,773,535 |
| CURRENT ASSETS | | |
| Cash & Investments | 6,360,350 | 5,897,571 |
| Customer Accounts Receivable | 5,322,507 | 5,338,512 |
| Other Accounts Receivable | | |
| Inventory | 2,188,284 | 2,697,585 |
| Prepaid Expenses | 213,000 | 209,235 |
| Total Current Assets | 14,084,142 | 14,142,902 |
| RESTRICTED ASSETS | 6,997,950 | 10,766,141 |
| NON-CURRENT ASSETS | | |
| Unamortized Loss | 1,952,911 | 1,847,450 |
| Other Deferred Debits | 236,750 | 251,431 |
| Interdepartmental Loan Receivable | 551,383 | 655,806 |
| Total Non-Current Assets | 2,741,045 | 2,754,686 |
| TOTAL ASSETS | 64,560,113 | 63,437,264 |
| LIABILITIES AND EQUITY | | |
| EQUITY | | |
| Retained Earnings | 44,137,746 | 42,550,924 |
| Contribution in Aid of Construction (Net) | | |
| Total Equity | 44,137,746 | 42,550,924 |
| LIABILITIES | | |
| Current Liabilities: | | |
| Accounts Payable | 2,986,747 | 3,345,676 |
| Accrued Liabilities | 364,940 | 323,549 |
| Total Current Liabilities | 3,351,688 | 3,669,225 |
| Non-Current Liabilities: | | |
| Bonds Payable | 16,845,234 | 16,929,791 |
| Unamortized Discount on Long-Term Debt | | |
| Other Non-Current Liabilities | 225,445 | 287,324 |
| Total Non-Current Liabilities | 17,070,679 | 17,217,115 |
| Total Liabilities | 20,422,367 | 20,886,340 |
| TOTAL LIABILITIES AND EQUITY | 64,560,113 | 63,437,264 |

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 3 Months Ending July 31, 2016 and 2015

| | 2016 | 2015 | Variance | % |
|--|-------------------|-------------------|-------------------|-----------------|
| OPERATING REVENUES | | | | |
| Residential | 1,652,952 | 1,696,951 | (43,999) | 97.4 |
| Small General Service | 1,527,585 | 1,394,343 | 133,242 | 109.6 |
| Large General Service | 5,946,419 | 5,584,860 | 361,558 | 106.5 |
| Public Street Lighting | 37,456 | 37,772 | (316) | 99.2 |
| Interdepartmental | 153,443 | 139,912 | 13,531 | 109.7 |
| Forfeited Discounts | 61,518 | 62,940 | (1,422) | 97.7 |
| Other Operating Revenues | 485,410 | 95,508 | 389,902 | 508.2 |
| Total Operating Revenues | 9,864,783 | 9,012,287 | 852,496 | 109.5 |
| OPERATING EXPENSES | | | | |
| Purchased Power | 6,222,321 | 6,498,981 | (276,660) | 95.7 |
| Generation - Operation | 232,458 | 269,489 | (37,031) | 86.3 |
| Generation - Maintenance | 228,987 | 290,522 | (61,535) | 78.8 |
| Transmission - Operation | 304,827 | 1,140 | 303,687 | 26,734.3 |
| Distribution - Operation | 345,755 | 270,522 | 75,234 | 127.8 |
| Distribution - Maintenance | 209,389 | 190,860 | 18,529 | 109.7 |
| Depreciation | 583,543 | 558,102 | 25,441 | 104.6 |
| Taxes Other Than Income Taxes | 45,446 | 33,905 | 11,541 | 134.0 |
| Customer Accounts | 81,693 | 59,017 | 22,676 | 138.4 |
| Administrative & General | 731,414 | 618,012 | 113,402 | 118.4 |
| Indirect Transfers to Municipality | | | | 0 |
| Total Operating Expenses | 8,985,835 | 8,790,551 | 195,284 | 102.2 |
| Operating Income (Loss) | 878,948 | 221,736 | 657,212 | 396.4 |
| NON-OPERATING REVENUE (EXPENSE) | | | | |
| Investment Income | 7,222 | 4,363 | 2,859 | 165.5 |
| Merchandising, Jobbing & Contract Income | | | | 0 |
| Merchandising, Jobbing & Contract Expense | (18,645) | (23,201) | 4,557 | (80.4) |
| Amortization Expense | 16,396 | 14,752 | 1,644 | 111.1 |
| Interest Expense | (156,298) | (180,414) | 24,116 | (86.6) |
| Non-Operating Revenue (Expense) | 1,405 | 163,961 | (162,557) | .9 |
| Total Non-Operating Revenue (Expense) | (149,921) | (20,539) | (129,381) | (729.9) |
| Increase (Decrease) in Retained Earnings Before Operating Transfers | 729,027 | 201,197 | 527,830 | 362.4 |
| Operating Transfers In (Out) | (428,857) | (397,584) | (31,273) | (107.9) |
| Increase (Decrease) in Retained Earnings | 300,170 | (196,387) | 496,558 | 152.9 |
| RETAINED EARNINGS - Beginning of Period | 43,535,962 | 42,747,152 | 788,810 | 101.9 |
| RETAINED EARNINGS - END OF PERIOD | 43,836,132 | 42,550,765 | 1,285,367 | 103.0 |

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS

July 31, 2016 and 2015

| | July 31, 2016 | July 31, 2015 |
|---|---------------|---------------|
| ASSETS | | |
| PLANT IN SERVICE | | |
| Utility Plant in Service | 3,695,848 | 3,655,562 |
| Tech Center Building | 428 | 428 |
| Less: Accumulated Depreciation | (2,877,794) | (2,802,020) |
| Net Plant in Service | 818,482 | 853,971 |
| LAND | | |
| Land | | |
| Land | | |
| CURRENT ASSETS | | |
| Cash & Investments | (893,012) | (727,135) |
| Customer Accounts Receivable | 56,370 | 876 |
| Miscellaneous Accounts Receivable | (1,100) | |
| Prepaid Expenses | (5,443) | 2,244 |
| inventory | | |
| Total Current Assets | (843,185) | (724,015) |
| TOTAL ASSETS | (24,703) | 129,956 |
| LIABILITIES AND EQUITY | | |
| EQUITY | | |
| Retained Earnings | (570,926) | (492,570) |
| Revenue over Expenditures | (67,964) | (41,468) |
| Contribution in Aid of Construction (Net) | 352,922 | 352,922 |
| Total Equity | (285,969) | (181,116) |
| LIABILITIES | | |
| Current Liabilities: | | |
| Accounts Payable | 16,331 | 14,131 |
| Accrued Liabilities | 36,337 | 33,164 |
| Other Liabilities | | |
| Total Current Liabilities | 52,668 | 47,295 |
| Non-Current Liabilities: | | |
| Interdepartmental Loan Payable | 208,597 | 263,778 |
| 2008 Bonds Payable | | |
| Total Non-Current Liabilities | 208,597 | 263,778 |
| Total Liabilities | 261,265 | 311,072 |
| TOTAL LIABILITIES AND EQUITY | (24,703) | 129,956 |

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 3 Months Ending July 31, 2016 and 2015

| | 2016 | 2015 | Variance | % |
|---|-------------------|------------------|-------------------|-----------------|
| OPERATING REVENUES | | | | |
| Network Administration Fees | | 110,212 | (110,212) | .0 |
| VOIP Services | 406 | 640 | (235) | 63.4 |
| Misc Revenues | 133 | | 133 | .0 |
| Network and Hardware Support | | | | .0 |
| Data Services | 1,437 | 1,437 | | 100.0 |
| Fiber Internet Access | 33,678 | 25,009 | 8,669 | 134.7 |
| Dial-up Internet Access | 2,837 | 2,844 | (7) | 99.8 |
| Wireless Internet Access | 2,633 | 3,243 | (610) | 81.2 |
| Network Internet Access | 5,099 | 5,099 | | 100.0 |
| Web Site Host | 2,072 | 2,033 | 39 | 101.9 |
| Web Site Development | | | | .0 |
| Activation Fee | | | | .0 |
| Wireless Installation | | | | .0 |
| Mailboxes | 538 | 490 | 48 | 109.8 |
| Forfeited Discounts | 495 | 343 | 152 | 144.3 |
| Total Operating Revenues | 49,327 | 151,350 | (102,023) | 32.6 |
| OPERATING EXPENSES | | | | |
| Personnel | 62,996 | 52,122 | 10,874 | 120.9 |
| Insurance Benefits | 13,767 | 10,555 | 3,212 | 130.4 |
| Pension & Other Benefits | 11,866 | 9,217 | 2,649 | 128.7 |
| Contractual Services- Maintenance | 1,553 | 3,950 | (2,397) | 39.3 |
| Contractual Services- Professional | 46,670 | 47,014 | (343) | 99.3 |
| Contractual Services- Communications | 24,508 | 28,640 | (4,133) | 85.6 |
| Contractual Services- Professional Development | 2,538 | 2,075 | 463 | 122.3 |
| Service Charges | 4,049 | 15,827 | (11,779) | 25.6 |
| Commodities - Maintenance Supplies | 4 | 31 | (27) | 11.5 |
| Commodities - General Supplies | 13,113 | 717 | 12,396 | 1,829.0 |
| Other Expenditures | (77) | (35) | (42) | (219.6) |
| Depreciation | 18,336 | 17,652 | 684 | 103.9 |
| Transfer to Administrative Services | | 4,000 | (4,000) | .0 |
| Total Operating Expenses | 199,322 | 191,765 | 7,557 | 103.9 |
| Operating Income (Loss) | (149,994) | (40,414) | (109,580) | (371.1) |
| NON-OPERATING REVENUE (EXPENSE) | | | | |
| Merchandising, Jobbing, & Contract Income | | | | .0 |
| Merchandising, Jobbing, & Contract Expense | (230) | (845) | 615 | (27.2) |
| Investment Income | | | | .0 |
| Lease Revenues | | | | .0 |
| ICC Grant | | | | .0 |
| Transfer From Other Funds | | | | .0 |
| Transfers To Other Funds | | | | .0 |
| Amortization Expense | | | | .0 |
| Interest Expense | (167) | (208) | 41 | (80.2) |
| Total Non-Operating Revenue (Expense) | (397) | (1,053) | 656 | (37.7) |
| Increase (Decrease) in Retained Earnings | (150,391) | (41,468) | (108,923) | (362.7) |

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 3 Months Ending July 31, 2016 and 2015

| | <u>2016</u> | <u>2015</u> | <u>Variance</u> | <u>%</u> |
|---|-------------------|-------------------|-------------------|-----------------|
| RETAINED EARNINGS – Beginning of Period | (570,926) | (492,570) | (78,356) | (115.9) |
| RETAINED EARNINGS – END OF PERIOD | <u>(721,317)</u> | <u>(534,038)</u> | <u>(187,279)</u> | <u>(135.1)</u> |