

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING AUGUST 31 2016**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	395,168	1,039,432	1,881,586	842,154	55.24
Licenses and Permits	34,993	201,036	631,750	430,714	31.82
Intergovernmental Revenue	206,930	1,172,497	3,626,537	2,454,040	32.33
Fines, Forfeitures & Penalties	6,484	30,350	115,000	84,650	26.39
Public Charges for Services	69,444	221,582	670,000	448,418	33.07
Other Fees	16,729	70,690	223,245	152,555	31.66
Miscellaneous Revenues	4,942	34,826	91,350	56,524	38.12
Other Financing Sources	242,481	970,223	2,959,830	1,989,607	32.78
Total Revenues	977,170	3,740,635	10,199,298	6,458,663	36.68
OPERATING EXPENSES					
Mayor and City Council	2,963	17,684	60,000	42,316	29.47
City Manager	12,836	79,267	226,515	147,248	34.99
City Attorney	5,415	45,639	135,350	89,711	33.72
City Clerk	6,809	49,521	168,587	119,066	29.37
Police Department	319,471	1,092,960	3,583,684	2,490,724	30.5
Fire Department	225,876	703,319	2,163,085	1,459,767	32.51
Community Development	17,430	164,965	673,559	508,594	24.49
Engineering	11,208	87,104	303,460	216,356	28.7
Street Division	75,185	553,903	1,657,886	1,103,983	33.41
Cemetery Division	5,400	41,152	134,417	93,265	30.62
Municipal Building	35,664	211,467	777,266	565,799	27.21
Economic Development	8,263	53,194	206,489	153,295	25.76
Total Expenses	726,519	3,100,175	10,090,298	6,990,123	30.72
Revenue over Expenses	250,651	640,461	109,000	(531,461)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	PROPERTY TAX	44,701.08	599,372.22	1,117,986.00 (518,613.78)	53.6
01-11-31110	PROPERTY TAX - POLICE PENSION	181,374.96	181,374.96	319,397.00 (138,022.04)	56.8
01-11-31120	PROPERTY TAX - FIRE PENSION	161,392.32	161,392.32	284,203.00 (122,810.68)	56.8
01-11-31500	ROAD & BRIDGE TAX	7,699.75	97,292.70	160,000.00 (62,707.30)	60.8
	TOTAL TAXES	395,168.11	1,039,432.20	1,881,586.00 (842,153.80)	55.2
<u>LICENSES & PERMITS</u>					
01-11-32100	LIQUOR LICENSES	25.00	24,575.00	22,000.00 2,575.00	111.7
01-11-32500	FRANCHISE LICENSE	.00	21,927.02	125,000.00 (103,072.98)	17.5
01-11-32510	TELECOMMUNICATIONS TAX	28,261.89	111,969.17	410,000.00 (298,030.83)	27.3
01-11-32600	AMUSEMENT LICENSE	.00	1,723.58	2,000.00 (276.42)	86.2
01-11-32900	OTHER LICENSES	.00	10.00	.00 10.00	.0
01-11-33100	BUILDING PERMITS	6,474.00	40,599.00	70,000.00 (29,401.00)	58.0
01-11-33200	MOBILE FOOD VENDOR PERMITS	.00	.00	250.00 (250.00)	.0
01-11-33500	ALARM FEES & FINES	232.00	232.00	2,500.00 (2,268.00)	9.3
	TOTAL LICENSES & PERMITS	34,992.89	201,035.77	631,750.00 (430,714.23)	31.8
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	STATE INCOME TAX	.00	345,538.12	976,548.00 (631,009.88)	35.4
01-11-34200	REPLACEMENT TAX	4,948.06	86,550.51	205,000.00 (118,449.49)	42.2
01-11-34300	VIDEO GAMING TAX	9,210.98	43,706.70	120,000.00 (76,293.30)	36.4
01-11-34400	SALES TAX	161,939.17	604,148.64	1,950,000.00 (1,345,851.36)	31.0
01-11-34450	LOCAL USE TAX	18,326.25	72,950.44	224,989.00 (152,038.56)	32.4
01-11-34762	BROWNFIELD GRANT	12,505.34	19,602.28	150,000.00 (130,397.72)	13.1
	TOTAL INTERGOVERNMENTAL REVENUES	206,929.80	1,172,496.69	3,626,537.00 (2,454,040.31)	32.3
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	COURT FINES	6,484.34	30,349.55	115,000.00 (84,650.45)	26.4
	TOTAL FINES, FORFEITURES & PENALTIES	6,484.34	30,349.55	115,000.00 (84,650.45)	26.4
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	AMBULANCE FEES	51,442.80	143,750.81	350,000.00 (206,249.19)	41.1
01-11-36700	POLICE FEES	7,526.00	29,587.50	85,000.00 (55,412.50)	34.8
01-11-36800	FIRE PROTECTION FEES	5,000.00	20,000.00	60,000.00 (40,000.00)	33.3
01-11-36900	STREET DIVISION FEES	.00	1,923.57	60,000.00 (58,076.43)	3.2
01-11-39960	WATER RECL SOLID WASTE CHARGE	5,475.00	26,319.75	115,000.00 (88,680.25)	22.9

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC CHARGES FOR SERVICES	69,443.80	221,581.83	670,000.00	(448,418.37)	33.1
<u>OTHER FEES</u>					
01-11-37600 GRAVE OPENING FEES	1,000.00	6,625.00	20,000.00	(13,375.00)	33.1
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	28,500.00	85,500.00	(57,000.00)	33.3
01-11-37900 OTHER REVENUES	8,603.75	34,415.00	103,245.00	(68,830.00)	33.3
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	16,728.75	70,690.00	223,245.00	(152,555.00)	31.7
<u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	470.78	1,237.33	1,100.00	137.33	112.5
01-11-38200 RENTAL INCOME	1,800.00	3,000.00	.00	3,000.00	.0
01-11-38700 LOT SALES	475.00	12,350.00	15,000.00	(2,650.00)	82.3
01-11-38800 CEMETERY RECEIPTS	70.00	350.00	3,000.00	(2,650.00)	11.7
01-11-38900 MISCELLANEOUS	2,126.00	17,888.95	72,250.00	(54,361.05)	24.8
TOTAL MISCELLANEOUS REVENUE	4,941.78	34,826.28	91,350.00	(56,523.72)	38.1
<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	571,809.32	1,715,428.00	(1,143,618.68)	33.3
01-11-39920 TRANSFER FROM WATER	8,884.58	35,538.32	106,615.00	(71,076.68)	33.3
01-11-39930 TRANSF FROM WATER RECLAMATION	12,309.83	49,239.32	147,718.00	(98,478.68)	33.3
01-11-39946 SALES TAX FUND TRANSFER	19,053.33	76,213.32	228,700.00	(152,486.68)	33.3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	4,000.00	12,000.00	(8,000.00)	33.3
01-11-39949 MFT FUND TRANSFER	.00	.00	50,000.00	(50,000.00)	.0
01-11-39950 SOLID WASTE TRANSFER	58,280.75	233,123.00	699,369.00	(466,246.00)	33.3
TOTAL OTHER FINANCING SOURCES	242,480.82	970,223.28	2,959,830.00	(1,989,606.72)	32.8
TOTAL FUND REVENUE	977,170.29	3,740,635.40	10,199,298.00	(6,458,662.60)	36.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	1,942.34	16,648.63	50,500.00	(33,851.37)	33.0
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	(100.00)	.0
01-12-55400-000 PRINTING	.00	.00	200.00	(200.00)	.0
01-12-56100-000 DUES	.00	.00	1,200.00	(1,200.00)	.0
01-12-56200-000 TRAVEL EXPENSES	675.12	675.12	1,500.00	(824.88)	45.0
01-12-56600-000 CONFERENCE EXPENSES	.00	14.73	3,000.00	(2,985.27)	.5
01-12-65100-000 OFFICE SUPPLIES	145.41	145.41	700.00	(554.59)	20.8
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	200.00	200.00	800.00	(600.00)	25.0
TOTAL MAYOR/CITY COUNCIL	2,962.87	17,683.89	60,000.00	(42,316.11)	29.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	(220 74)	20,968 27	76,770 00	(55,801 73)	27 3
01-13-42200-000 SALARIES-PART-TIME	846 49	9,581 96	30,000 00	(20,418 04)	31 9
01-13-42400-000 VACATION	2,657 43	4,377 45	.00	4,377 45	.0
01-13-45100-000 HEALTH INSURANCE	1,488 91	6,704 27	20,867 00	(14,162 73)	32 1
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	67 13	2,246 80	9,000 00	(6,753 20)	25 0
01-13-55300-000 PUBLISHING	.00	.00	1,000 00	(1,000 00)	.0
01-13-55400-000 PRINTING	.00	.00	500 00	(500 00)	.0
01-13-56100-000 DUES	205 00	360 00	700 00	(340 00)	51 4
01-13-56200-000 TRAVEL EXPENSES	23 50	346 77	4,500 00	(4,153 23)	7 7
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	461 54	586 54	3,500 00	(2,913 46)	16 8
01-13-65100-000 OFFICE SUPPLIES	.00	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	1,280 00	4,156 00	15,000 00	(10,844 00)	27 7
TOTAL CITY CLERK	6 809 26	49,520 54	168,587 00	(119,066 46)	29 4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	1,360.23	12,654.83	40,100.00	(27,445.17)	31.6
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	.0
01-17-42400-000 VACATION	(115.40)	528.47	.00	528.47	.0
01-17-45100-000 HEALTH INSURANCE	588.91	2,644.52	8,137.00	(5,492.48)	32.5
01-17-51100-000 MAINTENANCE (BUILDING)	470.00	1,698.03	9,000.00	(7,301.97)	18.9
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	3,952.00	2,000.00	1,952.00	197.6
01-17-52900-000 MAINTENANCE (OTHER)	159.99	586.97	2,500.00	(1,913.03)	23.5
01-17-53700-000 NETWORK ADMINISTRATION	7,418.75	29,675.00	89,019.00	(59,344.00)	33.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	1,391.39	31,984.46	38,000.00	(6,015.54)	84.2
01-17-55200-000 TELEPHONE	134.15	588.25	2,500.00	(1,911.75)	23.5
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-17-57100-000 UTILITIES	104.83	23,721.97	85,000.00	(61,278.03)	27.9
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	162.00	500.00	(338.00)	32.4
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	40.00	2,418.39	5,000.00	(2,581.61)	48.4
01-17-65400-000 GENERAL SUPPLIES	437.49	1,273.66	5,000.00	(3,726.34)	25.5
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	132.00	294.39	26,000.00	(25,705.61)	1.1
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	6,666.68	20,000.00	(13,333.32)	33.3
01-17-99964-000 TRANSFER ADMIN SERVICE	21,834.00	87,336.00	262,010.00	(174,674.00)	33.3
TOTAL MUNICIPAL BUILDING	35,663.51	211,466.84	777,266.00	(565,799.16)	27.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 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	5,414.88	45,639.10	130,000.00	(84,360.90)	35.1
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	<u>5,414.88</u>	<u>45,639.10</u>	<u>135,350.00</u>	<u>(89,710.90)</u>	<u>33.7</u>

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	8,908.25	54,599.25	165,700.00	(111,100.75)	33.0
01-19-42400-000 VACATION	296.12	2,883.56	00	2,883.56	0
01-19-45100-000 HEALTH INSURANCE	2,092.89	9,401.28	29,010.00	(19,608.72)	32.4
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	944.53	3,600.00	(2,655.47)	26.2
01-19-55300-000 PUBLISHING	.00	109.00	100.00	9.00	109.0
01-19-56100-000 DUES	.00	1,469.95	3,000.00	(1,530.05)	49.0
01-19-56200-000 TRAVEL EXPENSES	111.36	262.02	2,500.00	(2,237.98)	10.5
01-19-56400-000 TUITION	47.00	6,343.89	8,800.00	(2,456.11)	72.1
01-19-56500-000 PUBLICATIONS	10.00	40.00	305.00	(265.00)	13.1
01-19-56600-000 CONFERENCE EXPENSES	1,075.00	2,103.08	6,000.00	(3,896.94)	35.1
01-19-65100-000 OFFICE SUPPLIES	19.03	24.15	500.00	(475.85)	4.8
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	50.00	105.98	1,000.00	(894.02)	10.6
TOTAL CITY MANAGER	12,835.92	79,267.07	226,515.00	(147,247.93)	35.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	63,686.44	403,577.44	1,367,718.00	(964,140.56)	29.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	68,239.67	530,820.84	1,823,903.00	(1,293,082.16)	29.1
01-21-42200-000 SALARIES - PART-TIME	2,893.15	14,491.17	55,000.00	(40,508.83)	26.4
01-21-42300-000 SALARIES - OVERTIME	7,253.50	59,152.13	195,000.00	(135,847.87)	30.3
01-21-42400-000 SALARIES - VACATION PAY	4,619.72	70,830.96	00	70,830.96	.0
01-21-42500-000 SALARIES - SICK PAY	(724.69)	8,864.04	00	8,864.04	.0
01-21-42800-000 OIC - ON CALL FTO	646.52	8,124.02	26,000.00	(17,875.98)	31.3
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	181,374.96	181,374.96	389,808.00	(208,433.04)	46.5
01-21-45100-000 HEALTH INSURANCE	27,877.71	127,897.65	424,419.00	(296,521.35)	30.1
01-21-47100-000 UNIFORM ALLOWANCE	1,152.50	11,805.85	30,000.00	(18,194.15)	39.4
01-21-51200-000 MAINTENANCE - EQUIPMENT	6,562.52	16,926.55	40,000.00	(23,073.45)	42.3
01-21-51300-000 MAINTENANCE - VEHICLE	3,575.22	6,842.89	35,000.00	(28,157.11)	19.6
01-21-53400-000 MEDICAL SERVICES	50.00	1,835.00	2,000.00	(165.00)	91.8
01-21-53700-000 DATA PROCESSING SERVICES	.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	28.58	43.61	200.00	(156.39)	21.8
01-21-55200-000 TELEPHONE	1,570.10	6,337.68	18,000.00	(11,662.32)	35.2
01-21-55300-000 PUBLISHING	.00	.00	1,000.00	(1,000.00)	.0
01-21-55400-000 PRINTING	480.60	1,683.11	4,000.00	(2,316.89)	42.1
01-21-56100-000 DUES	120.00	2,763.06	7,000.00	(4,236.94)	39.5
01-21-56200-000 TRAVEL EXPENSES	991.56	3,108.65	3,500.00	(391.35)	88.8
01-21-56300-000 TRAINING	804.20	6,823.25	10,000.00	(3,176.75)	68.2
01-21-57100-000 UTILITIES	104.52	454.33	1,200.00	(745.67)	37.9
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	227.09	2,881.88	6,500.00	(3,618.12)	44.3
01-21-65200-000 OPERATING SUPPLIES	415.80	2,982.53	20,000.00	(17,017.47)	14.9
01-21-65500-000 AUTOMOBILE FUEL/OIL	2,813.60	11,433.71	45,000.00	(33,566.29)	25.4
01-21-65800-000 PRISONER SUPPLIES	.00	174.02	3,000.00	(2,825.98)	5.8
01-21-66200-000 K9 SUPPLIES	1,916.11	5,482.38	5,000.00	482.38	109.7
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	132,154.00	(132,154.00)	.0
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	3,168.00	3,168.00	250,000.00	(246,832.00)	1.3
01-21-91700-000 INVESTIGATIONS	140.00	846.38	3,000.00	(2,153.62)	28.2
01-21-91710-000 DRUG INVESTIGATIONS	3,169.87	3,485.84	10,000.00	(6,514.16)	34.9
01-21-92400-000 DUI	.00	.00	2,000.00	(2,000.00)	.0
TOTAL POLICE DEPARTMENT	319,470.81	1,092,959.83	3,563,684.00	(2,490,724.17)	30.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	36,226.38	307,146.01	1,027,013.00	(719,866.99)	29.9
01-22-42200-000 SALARIES - PART-TIME	(4,882.25)	28,890.75	106,440.00	(77,549.25)	27.1
01-22-42300-000 SALARY EXPENSE - OVERTIME	4,851.24	52,205.96	170,980.00	(118,774.04)	30.5
01-22-42400-000 SALARIES - VACATION PAY	(2,012.17)	28,234.28	.00	28,234.28	.0
01-22-42500-000 SALARIES - SICK PAY	23.51	1,827.88	.00	1,827.88	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	161,392.32	161,392.32	346,855.00	(185,462.68)	46.5
01-22-45100-000 HEALTH INSURANCE	16,694.83	75,054.26	220,347.00	(145,292.74)	34.1
01-22-47100-000 UNIFORM ALLOWANCE	858.41	5,900.99	11,000.00	(5,099.01)	53.7
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	113.80	1,437.65	9,000.00	(7,562.35)	16.0
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	3,273.02	11,075.51	12,000.00	(924.49)	92.3
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	2,375.52	4,059.43	10,700.00	(6,640.57)	37.9
01-22-53400-000 MEDICAL SERVICES	130.00	130.00	7,800.00	(7,670.00)	1.7
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,444.90	10,432.32	40,000.00	(29,567.68)	26.1
01-22-55100-000 POSTAGE	24.26	72.62	500.00	(427.38)	14.5
01-22-55200-000 TELEPHONE	468.83	1,874.68	9,500.00	(7,625.32)	19.7
01-22-55400-000 PRINTING	.00	.00	150.00	(150.00)	.0
01-22-56100-000 DUES	99.00	724.00	1,400.00	(676.00)	51.7
01-22-56200-000 TRAVEL EXPENSES	.00	95.76	2,500.00	(2,404.24)	3.8
01-22-56300-000 TRAINING	655.28	2,099.11	6,000.00	(3,900.89)	35.0
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,000.00	(2,000.00)	.0
01-22-56500-000 PUBLICATIONS	671.80	671.80	1,300.00	(628.20)	51.7
01-22-57100-000 UTILITIES	104.52	3,469.34	19,000.00	(15,530.66)	18.3
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	79.70	1,157.55	3,000.00	(1,842.45)	38.6
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	2.99	43.84	5,000.00	(4,956.16)	.9
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	22.08	1,007.89	5,000.00	(3,992.11)	20.2
01-22-65100-000 OFFICE SUPPLIES	32.48	495.98	2,500.00	(2,004.02)	19.8
01-22-65200-000 OPERATING SUPPLIES	1,326.80	5,595.61	14,000.00	(8,404.39)	40.0
01-22-65400-000 JANITORIAL SUPPLIES	253.62	1,234.64	4,500.00	(3,265.36)	27.4
01-22-65500-000 AUTOMOTIVE FUEL/OIL	645.19	2,399.36	15,000.00	(12,600.64)	16.0
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	(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	225,876.06	703,318.50	2,163,085.00	(1,459,766.50)	32.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	545,346.87	1,796,278.33	5,746,769.00	(3,950,490.67)	31.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>						
01-41-42100-000	SALARIES (FULL-TIME)	20,284.28	191,502.36	658,473.00	(466,970.64)	29.1
01-41-42200-000	SALARIES (PART-TIME)	160.00	960.00	8,000.00	(7,040.00)	12.0
01-41-42300-000	SALARY EXPENSE-OVERTIME	(1,337.40)	7,935.78	62,500.00	(54,564.22)	12.7
01-41-42400-000	VACATION	4,255.04	22,566.07	.00	22,566.07	.0
01-41-42500-000	SICK	214.32	2,975.92	.00	2,975.92	.0
01-41-42600-000	SALARIES-PAGER PAY	849.00	4,578.43	19,000.00	(14,421.57)	24.1
01-41-45100-000	HEALTH INSURANCE	12,468.02	56,186.21	149,613.00	(93,426.79)	37.6
01-41-47100-000	UNIFORM ALLOWANCE	.00	162.24	1,000.00	(837.76)	16.2
01-41-47300-000	CLOTHING ACQUISITION	1,589.57	1,589.57	2,300.00	(710.43)	69.1
01-41-51100-000	MAINTENANCE (BUILDING)	9.00	1,178.00	2,500.00	(1,322.00)	47.1
01-41-51200-000	MAINTENANCE (EQUIPMENT)	105.00	2,242.50	17,500.00	(15,257.50)	12.8
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	15,244.00	25,808.86	30,000.00	(4,191.14)	86.0
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	.00	524.87	2,000.00	(1,475.13)	26.2
01-41-54900-000	OTHER PROFESSIONAL SERVICES	989.00	6,853.66	14,000.00	(7,146.34)	49.0
01-41-55100-000	POSTAGE	.00	.00	100.00	(100.00)	.0
01-41-55200-000	TELEPHONE	650.35	1,981.90	4,700.00	(2,718.10)	42.2
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	840.70	3,114.87	15,000.00	(11,885.13)	20.8
01-41-57200-000	STREET LIGHTING	10,790.73	48,594.75	165,000.00	(116,405.25)	29.5
01-41-59400-000	LEASE OR RENTALS	.00	325.00	5,000.00	(4,675.00)	6.5
01-41-61100-000	MAINTENANCE BUILDING	.00	2,645.69	5,000.00	(2,354.31)	52.9
01-41-61200-000	MAINTENANCE (EQUIPMENT)	81.50	2,867.97	16,000.00	(13,132.03)	17.9
01-41-61300-000	MAINT SUPPLIES-VEHICLE	845.49	3,947.34	35,000.00	(31,052.66)	11.3
01-41-61400-000	SUPPLIES STREETS	2,162.41	26,303.32	55,000.00	(28,696.68)	47.8
01-41-61600-000	SUPPLIES SNOW REMOVAL	.00	.00	120,000.00	(120,000.00)	.0
01-41-61700-000	MAINT SUPPLIES-GROUNDS	829.50	2,211.13	12,000.00	(9,788.87)	18.4
01-41-62900-000	SUPPLIES OTHER	.00	7,803.18	15,000.00	(7,196.82)	52.0
01-41-65100-000	OFFICE SUPPLIES	31.82	120.66	2,000.00	(1,879.34)	6.0
01-41-65200-000	OPERATING SUPPLIES	71.58	2,003.07	8,000.00	(5,996.93)	25.0
01-41-65300-000	SMALL TOOLS	127.88	253.20	3,200.00	(2,946.80)	7.9
01-41-65400-000	JANITORIAL SUPPLIES	94.03	154.68	1,000.00	(845.32)	15.5
01-41-65500-000	GASOLINE/OIL	3,697.05	12,144.45	60,000.00	(47,855.55)	20.2
01-41-66100-000	SAFETY SUPPLIES	131.99	424.14	3,500.00	(3,075.86)	12.1
01-41-83000-000	CAPITAL OUTLAY - EQUIPMENT	.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	.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		75,184.86	553,902.59	1,657,886.00	(1,103,983.41)	33.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	1,586.62	20,230.24	67,350.00	(47,119.76)	30.0
01-46-42200-000 SALARIES (PART-TIME)	.00	.00	4,500.00	(4,500.00)	.0
01-46-42300-000 SALARY EXPENSE-OVERTIME	105.23	536.58	7,100.00	(6,563.42)	7.6
01-46-42400-000 VACATION	1,036.16	2,072.32	.00	2,072.32	.0
01-46-42500-000 SICK PAY	(32.38)	32.38	.00	32.38	.0
01-46-45100-000 HEALTH INSURANCE	1,492.81	6,576.20	20,867.00	(14,290.80)	31.5
01-46-47100-000 UNIFORM ALLOWANCE	.00	75.92	300.00	(224.08)	25.3
01-46-47300-000 CLOTHING ACQUISITION	84.35	84.35	200.00	(115.65)	42.2
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	455.00	7,865.00	10,000.00	(2,135.00)	78.7
01-46-55200-000 TELEPHONE	160.65	538.90	1,500.00	(961.10)	35.9
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	240.86	898.02	3,250.00	(2,351.98)	27.6
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	.00	556.03	1,500.00	(943.97)	37.1
01-46-65200-000 OPERATING SUPPLIES	34.23	48.99	700.00	(651.01)	7.0
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	236.90	922.47	4,500.00	(3,577.53)	20.5
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	5,400.43	41,152.26	134,417.00	(93,264.74)	30.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	6,477.34	53,259.01	175,200.00	(121,940.99)	30.4
01-48-42200-000 SALARIES-PART-TIME	.00	.00	11,700.00	(11,700.00)	.0
01-48-42400-000 VACATION	80.63	2,078.76	.00	2,078.76	.0
01-48-42500-000 SICK	(1,029.71)	2,165.40	.00	2,165.40	.0
01-48-45100-000 HEALTH INSURANCE	2,985.62	13,424.14	41,800.00	(28,375.86)	32.1
01-48-51100-000 MAINTENANCE (BUILDING)	.00	1,203.00	6,200.00	(4,997.00)	19.4
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	1,045.00	3,237.50	22,000.00	(18,762.50)	14.7
01-48-54900-000 OTHER PROFESSIONAL SERVICES	78.63	494.20	4,100.00	(3,605.80)	12.1
01-48-55100-000 POSTAGE	.00	49.00	50.00	(1.00)	98.0
01-48-55200-000 TELEPHONE	290.15	1,283.90	3,860.00	(2,576.10)	33.3
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	225.78	806.42	3,200.00	(2,393.58)	25.2
01-48-56300-000 TRAINING	300.00	697.66	2,500.00	(1,802.34)	27.9
01-48-56500-000 PUBLICATIONS	.00	171.00	150.00	21.00	114.0
01-48-57100-000 UTILITIES	75.51	1,389.15	4,900.00	(3,510.85)	28.4
01-48-61200-000 SUPPLIES (EQUIPMENT)	38.37	403.34	2,400.00	(1,996.66)	16.8
01-48-65100-000 OFFICE SUPPLIES	61.00	177.43	1,200.00	(1,022.57)	14.8
01-48-65300-000 SMALL TOOLS	.00	49.99	550.00	(500.01)	9.1
01-48-65400-000 JANITORIAL SUPPLIES	32.07	187.87	800.00	(612.13)	23.5
01-48-65500-000 GASOLINE & OIL	210.07	1,143.33	3,800.00	(2,656.67)	30.1
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	337.35	3,807.35	4,800.00	(792.65)	82.8
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	11,207.81	87,104.47	303,460.00	(216,355.53)	28.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS	91,793.10	682,159.32	2,095,763.00	(1,413,603.68)	32.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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)	6,429.32	86,123.68	296,948.00	(210,824.32)	29.0
01-44-42200-000 SALARIES (PART-TIME)	.00	.00	3,000.00	(3,000.00)	.0
01-44-42400-000 VACATION	2,802.67	18,469.48	.00	18,469.48	.0
01-44-42500-000 SICK	349.91	1,399.91	.00	1,399.91	.0
01-44-45100-000 HEALTH INSURANCE	4,000.37	18,557.15	55,711.00	(37,153.85)	33.3
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	19.99	1,500.00	(1,480.01)	1.3
01-44-52900-000 NUISANCE ABATEMENT	70.00	7,578.00	3,500.00	4,078.00	216.5
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	240.00	3,127.50	21,000.00	(17,872.50)	14.9
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	50.63	19,160.91	150,000.00	(130,839.09)	12.8
01-44-54920-000 OTHER PROF SVCS - REBRANDING	2,516.25	3,035.38	100,000.00	(98,964.62)	3.0
01-44-55100-000 POSTAGE	.00	.00	300.00	(300.00)	.0
01-44-55200-000 TELEPHONE	130.80	524.73	1,500.00	(975.27)	35.0
01-44-55300-000 PUBLISHING	160.20	2,549.55	4,400.00	(1,850.45)	57.9
01-44-55400-000 PRINTING	.00	105.70	600.00	(494.30)	17.6
01-44-56100-000 DUES	.00	312.85	1,500.00	(1,187.15)	20.9
01-44-56200-000 TRAVEL EXPENSES	220.73	1,783.28	750.00	1,033.28	237.8
01-44-56300-000 TRAINING	230.56	230.56	8,300.00	(8,069.44)	2.8
01-44-56500-000 PUBLICATIONS	112.00	112.00	250.00	(138.00)	44.8
01-44-56600-000 CONFERENCE EXPENSES	.00	120.45	4,000.00	(3,879.55)	3.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	971.70	1,000.00	(28.30)	97.2
01-44-65100-000 OFFICE SUPPLIES	39.98	448.17	2,300.00	(1,851.83)	19.5
01-44-65500-000 AUTOMOTIVE FUEL/OIL	76.14	304.97	1,500.00	(1,195.03)	20.3
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	17,429.56	164,965.32	673,559.00	(508,593.68)	24.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	4,230.45	37,714.74	149,539.00	(111,824.26)	25.2
01-61-42100-000 SALARIES (FULL-TIME)	757.67	(1,219.08)	.00	(1,219.08)	.0
01-61-42400-000 VACATION	(241.68)	3,071.36	.00	3,071.36	.0
01-61-42500-000 SICK	.00	703.90	.00	703.90	.0
01-61-45100-000 HEALTH INSURANCE	2,244.78	9,512.60	31,300.00	(21,787.40)	30.4
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	118.30	495.26	1,900.00	(1,404.74)	26.1
01-61-56100-000 DUES	.00	500.00	750.00	(250.00)	66.7
01-61-56200-000 TRAVEL EXPENSES	906.59	1,557.26	7,000.00	(5,442.74)	22.3
01-61-56300-000 TRAINING	.00	.00	2,000.00	(2,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	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	247.29	551.89	1,000.00	(448.11)	55.2
01-61-65200-000 OPERATING SUPPLIES	.00	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	134.02	1,000.00	(865.98)	13.4
TOTAL ECONOMIC DEVELOPMENT	8,263.40	53,194.41	206,489.00	(153,294.59)	25.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	25,692.96	218,159.73	880,048.00	(661,888.27)	24.8
TOTAL FUND EXPENDITURES	726,519.37	3,100,174.82	10,090,298.00	(6,990,123.18)	30.7
NET REVENUE OVER EXPENDITURES	250,650.92	640,460.58	109,000.00	531,460.58	587.6

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING AUGUST 31 2016

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	1,653	22,153	39,000	16,847	56.8
Insurance	3,507	47,018	82,875	35,857	56.73
Illinois Municipal Retirement	9,022	120,961	260,031	139,070	46.52
Social Security	9,320	124,942	220,050	95,108	56.78
Ambulance	1,669	6,675	20,015	13,340	33.35
Economic Development	-	-	-	-	0
Motor Fuel Tax	21,944	79,091	417,600	338,509	18.94
Utility Tax	29,107	118,962	370,500	251,538	32.11
Travel and Tourism	31,963	118,668	267,200	148,532	44.41
Sales Tax	83,878	300,173	523,137	222,964	57.38
Lighthouse Pointe TIF	6,654	352,993	644,994	292,001	54.73
Foreign Fire Insurance	-	-	20,025	20,025	0
TIF	360,192	360,192	-	(360,192)	0
Overweight Truck	3,901	19,798	74,200	54,402	26.68
Capital Improvement	5	51	1,754,453	1,754,402	0
Stormwater Management	2,072	2,680	4,600	1,920	58.27
Technology Park	2	9	-	(9)	0
Debt Service	-	-	-	-	0
Solid Waste	62,394	348,842	1,248,500	899,658	27.94
Technology Center	94,885	380,432	1,252,924	872,492	30.36
Airport	74,193	382,593	468,428	85,835	81.68
Railroad	107,146	586,490	1,223,383	636,893	47.94
Health Insurance	-	(2)	-	2	0
Administrative Services	54,342	219,379	652,094	432,715	33.64
Total Revenues	957,849	3,592,100	9,544,009	5,951,909	37.64

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING AUGUST 31 2016

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PERCENT</u>
OPERATING EXPENSES					
Audit	17,200	22,200	37,500	15,300	59.2
Insurance	17,112	103,942	358,000	254,058	29.03
Illinois Municipal Retirement	20,723	92,408	257,000	164,592	35.96
Social Security	17,966	74,497	210,000	135,503	35.47
Ambulance	-	-	-	-	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	-	331,000	331,000	0
Utility Tax	-	-	645,000	645,000	0
Travel and Tourism	13,117	89,173	338,883	249,710	26.31
Sales Tax	19,053	76,213	819,200	742,987	9.3
Lighthouse Pointe TIF	1,050	127,288	850,493	723,205	14.97
Foreign Fire Insurance	-	-	33,000	33,000	0
TIF	4,346	381,822	150,750	(231,072)	253.28
Overweight Truck	1,245	5,080	17,500	12,420	29.03
Capital Improvement	578,283	1,008,752	2,934,200	1,925,448	34.38
Stormwater Management	991	5,083	65,500	60,417	7.76
Technology Park	-	-	37,247	37,247	0
Debt Service	-	-	-	-	0
Solid Waste	99,494	502,922	1,367,505	864,583	36.78
Technology Center	67,314	326,141	867,369	541,228	37.6
Airport	31,071	208,042	483,617	275,575	43.02
Railroad	54,468	458,959	1,398,972	940,013	32.61
Health Insurance	-	-	-	-	0
Administrative Services	19,852	188,357	618,225	429,868	30.47
Total Expenses	963,284	3,670,878	11,820,961	8,150,083	31.05
Revenue over Expenses	(5,435)	(78,778)	(2,276,952)	(2,198,174)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND August 31, 2016 and 2015

	August 31, 2016	August 31, 2015
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	23,985,567	21,003,123
Less: Accumulated Depreciation	(7,216,422)	(6,728,088)
Net Plant in Service	16,769,145	14,277,034
CURRENT ASSETS		
Cash & Investments	3,911,171	2,140,091
Customer Accounts Receivable	872,533	299,461
Other Accounts Receivable		71,274
Inventory		
Prepaid Expenses	7,041	5,824
Total Current Assets	4,790,745	2,516,650
OTHER DEBITS		
Unamortized Loss		
Deferred Outflows of Resources	121,622	
Total Other Debits	121,622	
TOTAL ASSETS	21,681,512	16,793,685
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	17,179,279	16,551,326
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	17,362,967	16,735,014
LIABILITIES		
Current Liabilities		
Accounts Payable	86,841	30,840
Accrued Liabilities	239,475	27,831
Total Current Liabilities	326,316	58,671
Non-Current Liabilities		
Note Payable - Associated Company		
Other Non-Current Liabilities	3,992,229	
Total Non-Current Liabilities	3,992,229	
Total Liabilities	4,318,545	58,671
TOTAL LIABILITIES AND EQUITY	21,681,512	16,793,685

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 4 Months Ending August 31, 2016 and 2015

	2016	2015	Variance	%
OPERATING REVENUES				
Residential Sales	284,558	311,128	(26,570)	91.5
Commercial Sales	235,165	247,420	(12,255)	95.1
Industrial Sales	288,130	253,049	35,081	113.9
Interdepartmental Sales				0
Other Operating Revenues	40,943	28,511	12,431	143.6
Total Operating Revenues	848,796	840,109	8,687	101.0
OPERATING EXPENSES				
Source of Supply - Operations	95,516	93,034	2,482	102.7
Source of Supply - Maintenance	8,807	2,929	5,878	300.7
Water Treatment - Operations	48,077	51,161	(3,084)	94.0
Water Treatment - Maintenance	7,996	12,973	(4,976)	61.6
Distribution - Operations	35,484	24,391	11,093	145.5
Distribution - Maintenance	74,065	96,022	(21,957)	77.1
Customer Accounts	42,586	43,384	(778)	98.2
Administrative and General	65,614	55,054	10,560	119.2
Depreciation	162,872	161,154	1,718	101.1
Indirect Transfers to Municipality				0
Total Operating Expenses	541,015	540,081	935	100.2
Operating Income (Loss)	307,781	300,028	7,753	102.6
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income		40	(40)	0
Investment Income	1,323	592	730	223.3
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	(119)	(617)	498	(19.3)
Interest Expense	(2)	(2)		(110.1)
Total Non-Operating Revenue (Expense)	1,202	14	1,188	8,645.4
Net Income Before Amortizations	308,982	300,042	8,940	103.0
Amortization of Contributions in Aid of Construction				0
Net Income	308,982	300,042	8,940	103.0
Operating Transfers In (Out)	(35,538)	(32,019)	(3,520)	(111.0)
Interfund Transfer W/WR Loan Forgiveness				0
Increase (Decrease) in Retained Earnings	273,444	268,023	5,421	102.0
RETAINED EARNINGS - Beginning of Period	16,905,835	16,283,303	622,532	103.8
RETAINED EARNINGS - END OF PERIOD	17,179,279	16,551,326	627,953	103.8

ROCHELLE MUNICIPAL UTILITIES

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

	August 31, 2016	August 31, 2015
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	40,862,194	40,060,956
Less Accumulated Depreciation	(21,768,100)	(20,815,538)
Net Plant in Service	19,094,094	19,245,418
CURRENT ASSETS		
Cash & Investments	1,653,971	1,845,374
Customer Accounts Receivable	770,403	618,549
Other Accounts Receivable	1,427	78,788
Inventory	3,480	3,480
Prepaid Expenses	8,428	15,254
Total Current Assets	2,437,709	2,561,445
RESTRICTED FUNDS	347,761	474,137
NON-CURRENT ASSETS		
Unamortized Loss		
Deferred Outflows of Resources	323,258	
Note Receivable - Associated Company		
Total Non-Current Assets	323,258	
TOTAL ASSETS	22,202,822	22,281,000
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	13,873,494	14,083,983
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	20,842,259	21,052,748
LIABILITIES		
Current Liabilities		
Accounts Payable	98,472	290,748
Accrued Liabilities	633,758	61,467
Total Current Liabilities	732,229	352,215
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	1,360,564	1,228,253
TOTAL LIABILITIES AND EQUITY	22,202,822	22,281,000

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 4 Months Ending August 31, 2016 and 2015

	2016	2015	Variance	%
OPERATING REVENUES				
Residential Sales	297,031	334,466	(37,435)	88.8
Commercial Sales	321,923	335,147	(13,224)	96.1
Industrial Sales	297,828	208,677	89,151	142.7
Interdepartmental Sales				.0
Other Operating Revenues	74,547	27,750	46,798	268.6
Total Operating Revenues	991,330	906,040	85,290	109.4
OPERATING EXPENSES				
Collection - Operations	35,839	32,746	3,093	109.5
Collection - Maintenance	53,990	38,494	15,496	140.3
Pumping - Operations	161	53	109	305.1
Pumping - Maintenance	390	574	(184)	68.0
Treatment and Disposal - Operations	302,962	314,096	(11,133)	96.5
Treatment and Disposal - Maintenance	61,606	76,130	(14,524)	80.9
Customer Accounts	43,661	47,638	(3,975)	91.7
Administrative and General	81,854	66,579	15,275	122.9
Depreciation	324,489	308,519	15,970	105.2
Total Operating Expenses	904,953	884,826	20,126	102.3
Operating Income (Loss)	86,377	21,213	65,164	407.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	2,384	2,915	(531)	81.8
Non Utility Income				.0
Merchandising, Jobbing & Contract Income	2,810	5,218	(2,408)	53.9
Merchandising, Jobbing & Contract Expense	(807)	(1,219)	413	(66.2)
Amortization Expense				.0
Interest Expense	(5,877)	(8,123)	2,246	(72.4)
Total Non-Operating Revenue (Expense)	(1,490)	(1,208)	(281)	(123.3)
Net Income Before Amortizations	84,888	20,005	64,883	424.3
Amortization of Contributions in Aid of Construction				.0
Net Income	84,888	20,005	64,883	424.3
Operating Transfers In (Out)	(49,239)	(43,560)	(5,680)	(113.0)
Interfund transfer W/WR loan forgiveness				.0
Increase (Decrease) in Retained Earnings	35,648	(23,555)	59,203	151.3
RETAINED EARNINGS - Beginning of Period	13,837,846	14,107,538	(269,692)	98.1
RETAINED EARNINGS - END OF PERIOD	13,873,494	14,083,983	(210,489)	98.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND August 31, 2016 and 2015

	August 31, 2016	August 31, 2015
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	83,603,233	76,353,628
Less Accumulated Depreciation	(43,509,620)	(40,255,695)
Net Plant in Service	40,093,613	36,097,934
CURRENT ASSETS		
Cash & Investments	6,460,862	5,493,080
Customer Accounts Receivable	4,988,258	5,699,555
Other Accounts Receivable		
Inventory	2,163,128	2,642,913
Prepaid Expenses	194,834	198,322
Total Current Assets	13,807,081	14,033,869
RESTRICTED ASSETS	7,144,897	10,875,201
NON-CURRENT ASSETS		
Unamortized Loss	1,900,645	1,841,932
Deferred Outflows of Resources	953,771	
Other Deferred Debits	221,953	249,800
Interdepartmental Loan Receivable	542,671	647,107
Total Non-Current Assets	3,819,041	2,738,839
TOTAL ASSETS	64,664,632	63,745,843
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	42,901,009	43,183,842
Total Equity	42,901,009	43,183,842
LIABILITIES		
Current Liabilities		
Accounts Payable	2,798,678	3,154,153
Accrued Liabilities	1,884,487	216,987
Total Current Liabilities	4,683,165	3,371,140
Non-Current Liabilities		
Bonds Payable	16,839,416	16,923,693
Other Non-Current Liabilities	241,042	267,167
Total Non-Current Liabilities	17,080,458	17,190,860
Total Liabilities	21,763,623	20,562,000
TOTAL LIABILITIES AND EQUITY	64,664,632	63,745,843

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 4 Months Ending August 31, 2016 and 2015

	2016	2015	Variance	%
OPERATING REVENUES				
Residential	2,097,449	2,522,173	(424,724)	83.2
Small General Service	1,770,939	1,960,256	(189,318)	90.3
Large General Service	8,050,286	7,693,600	356,685	104.6
Public Street Lighting	49,279	50,426	(1,146)	97.7
Interdepartmental	204,699	191,034	13,665	107.2
Forfeited Discounts	87,720	89,515	(1,794)	98.0
Other Operating Revenues	646,551	255,585	390,967	253.0
Total Operating Revenues	12,906,923	12,762,588	144,335	101.1
OPERATING EXPENSES				
Purchased Power	7,558,910	8,752,751	(1,193,841)	86.4
Generation - Operation	389,226	392,649	(3,423)	99.1
Generation - Maintenance	268,780	307,627	(38,847)	87.4
Transmission - Operation	958,424	1,580	956,844	60,675.5
Distribution - Operation	443,598	376,628	66,970	117.8
Distribution - Maintenance	268,251	240,737	27,515	111.4
Depreciation	1,468,493	744,137	724,356	197.3
Taxes Other Than Income Taxes	50,116	47,918	2,198	104.6
Customer Accounts	99,485	90,673	8,811	109.7
Administrative & General	961,285	765,835	195,450	125.5
Indirect Transfers to Municipality				.0
Total Operating Expenses	12,466,567	11,720,535	746,033	108.4
Operating Income (Loss)	440,356	1,042,054	(601,698)	42.3
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	9,558	5,822	3,737	164.2
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(15,237)	(39,263)	24,026	(38.8)
Amortization Expense	21,301	18,866	2,435	112.9
Interest Expense	(208,400)	(240,553)	32,152	(86.6)
Non-Operating Revenue (Expense)	17,354	179,651	(162,298)	9.7
Total Non-Operating Revenue (Expense)	(175,424)	(75,476)	(99,948)	(232.4)
Increase (Decrease) in Retained Earnings Before Operating Transfers	264,931	966,578	(701,646)	27.4
Operating Transfers In (Out)	(571,809)	(530,112)	(41,697)	(107.9)
Increase (Decrease) in Retained Earnings	(306,878)	436,465	(743,343)	(70.3)
RETAINED EARNINGS - Beginning of Period	42,788,037	42,747,152	40,885	100.1
RETAINED EARNINGS - END OF PERIOD	42,481,159	43,183,617	(702,459)	98.4

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS August 31, 2016 and 2015

	August 31, 2016	August 31, 2015
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,703,544	3,660,996
Tech Center Building	428	428
Less Accumulated Depreciation	(2,884,489)	(2,807,904)
Net Plant in Service	819,483	853,521
NON CURRENT ASSETS		
Deferred Outflows of Resources	105,619	
Total Non Current Assets	105,619	
CURRENT ASSETS		
Cash & Investments	(909,652)	(801,045)
Customer Accounts Receivable	54,640	49,523
Miscellaneous Accounts Receivable	(1,100)	
Prepaid Expenses	(5,961)	1,562
Inventory		
Total Current Assets	(862,072)	(749,960)
TOTAL ASSETS	63,030	103,560
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(648,432)	(492,570)
Revenue over Expenditures	(61,097)	(45,271)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(356,608)	(184,920)
LIABILITIES		
Current Liabilities		
Accounts Payable	9,365	4,761
Accrued Liabilities	206,284	24,536
Other Liabilities		
Total Current Liabilities	215,649	29,297
Non-Current Liabilities		
Interdepartmental Loan Payable	203,989	259,183
Total Non-Current Liabilities	203,989	259,183
Total Liabilities	419,638	288,480
TOTAL LIABILITIES AND EQUITY	63,030	103,560

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 4 Months Ending August 31, 2016 and 2015

	2016	2015	Variance	%
OPERATING REVENUES				
Network Administration Fees		146,949	(146,949)	0
VOIP Services	386	(1)	387	27,540.0
Misc Revenues	133		133	0
Network and Hardware Support				0
Data Services	1,916	1,916		100.0
Fiber Internet Access	44,466	33,348	11,118	133.3
Dial-up Internet Access	3,681	3,680	1	100.0
Wireless Internet Access	2,375	4,917	(2,542)	48.3
Network Internet Access	6,799	6,799		100.0
Web Site Host	2,379	2,388	(6)	99.7
Web Site Development				0
Activation Fee				0
Wireless Installation				0
Mailboxes	706	653	53	108.1
Forfeited Discounts	690	388	301	177.6
	63,530	201,034	(137,504)	31.6
OPERATING EXPENSES				
Personnel	69,583	69,471	112	100.2
Insurance Benefits	15,571	14,170	1,401	109.9
Pension & Other Benefits	13,097	12,531	566	104.5
Contractual Services- Maintenance	2,070	4,955	(2,885)	41.8
Contractual Services- Professional	53,868	52,081	1,787	103.4
Contractual Services- Communications	32,684	38,193	(5,508)	85.6
Contractual Services- Professional Development	2,538	2,503	35	101.4
Service Charges	5,369	21,300	(15,932)	25.2
Commodities - Maintenance Supplies	4	31	(27)	11.5
Commodities - General Supplies	14,353	857	13,496	1,674.0
Other Expenditures	(91)	(35)	(56)	(259.0)
Depreciation	25,030	23,536	1,494	106.4
Transfer to Administrative Services		5,333	(5,333)	.0
	234,077	244,928	(10,851)	95.6
Operating Income (Loss)	(170,547)	(43,894)	(126,653)	(388.6)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(230)	(1,100)	870	(20.9)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(222)	(277)	55	(80.2)
	(452)	(1,378)	925	(32.8)
Increase (Decrease) in Retained Earnings	(170,999)	(45,271)	(125,728)	(377.7)

ROCHELLE MUNICIPAL UTILITIES

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

For the 4 Months Ending August 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	(648,432)	(492,570)	(155,862)	(131.6)
RETAINED EARNINGS – END OF PERIOD	<u>(819,432)</u>	<u>(537,842)</u>	<u>(281,590)</u>	<u>(152.4)</u>