

CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	478,856	1,518,288	1,881,586	363,298	80.7
Licenses and Permits	29,239	230,275	631,750	401,475	36.5
Intergovernmental Revenue	334,100	1,506,597	3,626,537	2,119,940	41.5
Fines, Forfeitures & Penalties	-	30,350	115,000	84,650	26.4
Public Charges for Services	90,297	311,878	670,000	358,122	46.6
Other Fees	18,104	88,794	223,245	134,451	39.8
Miscellaneous Revenues	6,034	40,861	91,350	50,489	44.7
Other Financing Sources	242,481	1,212,704	2,959,830	1,747,126	41.0
Total Revenues	1,199,111	4,939,746	10,199,298	5,259,552	48.4
OPERATING EXPENSES					
Mayor and City Council	5,131	22,814	60,000	37,186	38.0
City Manager	14,443	93,710	226,515	132,805	41.4
City Attorney	(5,808)	39,831	135,350	95,519	29.4
City Clerk	12,290	61,810	168,587	106,777	36.7
Police Department	240,547	1,333,507	3,583,684	2,250,177	37.2
Fire Department	143,552	846,959	2,163,085	1,316,126	39.2
Community Development	46,250	211,215	673,559	462,344	31.4
Engineering	20,659	107,807	303,460	195,653	35.5
Street Division	109,056	663,221	1,657,886	994,665	40.0
Cemetery Division	7,586	48,767	134,417	85,650	36.3
Municipal Building	61,096	272,641	777,266	504,625	35.1
Economic Development	15,414	68,608	206,489	137,881	33.2
Total Expenses	670,216	3,770,891	10,090,298	6,319,407	37.4
Revenue over Expenses	528,895	1,168,855	109,000	(1,059,855)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	PROPERTY TAX	414,443.68	1,013,815.90	1,117,986.00	(104,170.10) 90.7
01-11-31110	PROPERTY TAX - POLICE PENSION	.00	181,374.96	319,397.00	(138,022.04) 56.8
01-11-31120	PROPERTY TAX - FIRE PENSION	.00	161,392.32	284,203.00	(122,810.68) 58.8
01-11-31500	ROAD & BRIDGE TAX	64,412.04	161,704.74	160,000.00	1,704.74 101.1
	TOTAL TAXES	478,855.72	1,518,287.92	1,861,586.00	(363,298.08) 80.7
<u>LICENSES & PERMITS</u>					
01-11-32100	LIQUOR LICENSES	.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	27,610.05	139,579.22	410,000.00	(270,420.78) 34.0
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	1,165.00	41,764.00	70,000.00	(28,236.00) 59.7
01-11-33200	MOBILE FOOD VENDOR PERMITS	.00	.00	250.00	(250.00) .0
01-11-33500	ALARM FEES & FINES	464.00	696.00	2,500.00	(1,804.00) 27.8
	TOTAL LICENSES & PERMITS	29,239.05	230,274.82	631,750.00	(401,475.18) 36.5
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	STATE INCOME TAX	140,964.79	486,502.91	976,548.00	(490,045.09) 49.8
01-11-34200	REPLACEMENT TAX	.00	86,550.51	205,000.00	(118,449.49) 42.2
01-11-34300	VIDEO GAMING TAX	9,620.58	53,327.28	120,000.00	(66,672.72) 44.4
01-11-34400	SALES TAX	162,845.67	766,994.31	1,950,000.00	(1,183,005.69) 39.3
01-11-34450	LOCAL USE TAX	20,669.31	93,619.75	224,989.00	(131,369.25) 41.6
01-11-34762	BROWNFIELD GRANT	.00	19,602.28	150,000.00	(130,397.72) 13.1
	TOTAL INTERGOVERNMENTAL REVENUES	334,100.35	1,506,597.04	3,626,537.00	(2,119,939.96) 41.5
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	COURT FINES	.00	30,349.55	115,000.00	(84,650.45) 26.4
	TOTAL FINES, FORFEITURES & PENALTIES	.00	30,349.55	115,000.00	(84,650.45) 26.4
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	AMBULANCE FEES	23,587.50	167,338.31	350,000.00	(182,661.69) 47.8
01-11-36700	POLICE FEES	500.00	30,087.50	85,000.00	(54,912.50) 35.4
01-11-36800	FIRE PROTECTION FEES	5,000.00	25,000.00	60,000.00	(35,000.00) 41.7
01-11-36900	STREET DIVISION FEES	52,708.71	54,830.28	60,000.00	(5,369.72) 91.1
01-11-39960	WATER RECL SOLID WASTE CHARGE	8,502.50	34,822.25	115,000.00	(80,177.75) 30.3

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC CHARGES FOR SERVICES	90,296.71	311,878.34	670,000.00	(358,121.66)	46.6
<u>OTHER FEES</u>					
01-11-37600 GRAVE OPENING FEES	2,375.00	9,000.00	20,000.00	(11,000.00)	45.0
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	35,625.00	85,500.00	(49,875.00)	41.7
01-11-37900 OTHER REVENUES	8,603.75	43,018.75	103,245.00	(60,226.25)	41.7
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	18,103.75	88,793.75	223,245.00	(134,451.25)	39.8
<u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	557.87	1,795.00	1,100.00	695.00	163.2
01-11-38200 RENTAL INCOME	1,200.00	4,200.00	.00	4,200.00	.0
01-11-38700 LOT SALES	475.00	12,825.00	15,000.00	(2,175.00)	85.5
01-11-38800 CEMETERY RECEIPTS	409.60	759.60	3,000.00	(2,240.40)	25.3
01-11-38900 MISCELLANEOUS	3,392.00	21,280.95	72,250.00	(50,969.05)	29.5
TOTAL MISCELLANEOUS REVENUE	6,034.27	40,860.55	91,350.00	(50,489.45)	44.7
<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	714,761.65	1,715,428.00	(1,000,666.35)	41.7
01-11-39920 TRANSFER FROM WATER	8,884.58	44,422.90	106,615.00	(62,192.10)	41.7
01-11-39930 TRANSF FROM WATER RECLAMATION	12,309.83	61,549.15	147,718.00	(86,168.85)	41.7
01-11-39946 SALES TAX FUND TRANSFER	19,053.33	95,266.65	228,700.00	(133,433.35)	41.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	5,000.00	12,000.00	(7,000.00)	41.7
01-11-39949 MFT FUND TRANSFER	.00	.00	50,000.00	(50,000.00)	.0
01-11-39950 SOLID WASTE TRANSFER	58,280.75	291,403.75	699,369.00	(407,965.25)	41.7
TOTAL OTHER FINANCING SOURCES	242,480.82	1,212,704.10	2,959,830.00	(1,747,125.90)	41.0
TOTAL FUND REVENUE	1,199,110.67	4,939,746.07	10,199,298.00	(5,259,551.93)	48.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	3,884.68	20,533.31	50,500.00	(29,966.69)	40.7
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	175.00	175.00	1,200.00	(1,025.00)	14.6
01-12-56200-000 TRAVEL EXPENSES	.00	675.12	1,500.00	(824.88)	45.0
01-12-56600-000 CONFERENCE EXPENSES	1,070.86	1,085.59	3,000.00	(1,914.41)	36.2
01-12-65100-000 OFFICE SUPPLIES	.00	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	.00	200.00	800.00	(600.00)	25.0
TOTAL MAYOR/CITY COUNCIL	5,130.54	22,814.43	60,000.00	(37,185.57)	38.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	5,314.86	26,283.13	76,770.00	(50,486.87)	34.2
01-13-42200-000 SALARIES-PART-TIME	2,323.68	11,905.64	30,000.00	(18,094.36)	39.7
01-13-42400-000 VACATION	590.54	4,967.99	.00	4,967.99	.0
01-13-45100-000 HEALTH INSURANCE	1,488.91	8,193.18	20,867.00	(12,673.82)	39.3
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	(300.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	750.00	(750.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	300.00	(300.00)	.0
01-13-55100-000 POSTAGE	1,179.67	3,426.47	9,000.00	(5,573.53)	38.1
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	360.00	700.00	(340.00)	51.4
01-13-56200-000 TRAVEL EXPENSES	.00	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	550.00	1,136.54	3,500.00	(2,363.46)	32.5
01-13-65100-000 OFFICE SUPPLIES	70.23	262.71	3,000.00	(2,737.29)	8.8
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	772.00	4,928.00	15,000.00	(10,072.00)	32.9
TOTAL CITY CLERK	12,289.89	61,810.43	168,587.00	(106,776.57)	36.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,577.37	15,232.20	40,100.00	(24,867.80)	38.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	.0
01-17-42400-000 VACATION	500.09	1,028.56	.00	1,028.56	.0
01-17-45100-000 HEALTH INSURANCE	588.91	3,233.43	8,137.00	(4,903.57)	39.7
01-17-51100-000 MAINTENANCE (BUILDING)	1,242.78	2,940.81	9,000.00	(6,059.19)	32.7
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	746.96	2,500.00	(1,753.04)	29.9
01-17-53700-000 NETWORK ADMINISTRATION	7,418.75	37,093.75	89,019.00	(51,925.25)	41.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	(16,549.00)	15,435.46	38,000.00	(22,564.54)	40.6
01-17-55200-000 TELEPHONE	118.49	708.74	2,500.00	(1,793.26)	28.3
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-17-57100-000 UTILITIES	19,173.69	42,895.66	85,000.00	(42,104.34)	50.5
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	202.50	500.00	(297.50)	40.5
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	138.00	500.00	(362.00)	27.6
01-17-59500-000 PROPERTY TAX	6,287.22	11,326.48	4,500.00	6,826.48	251.7
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	155.58	2,573.97	5,000.00	(2,426.03)	51.5
01-17-65400-000 GENERAL SUPPLIES	145.72	1,497.32	5,000.00	(3,502.68)	30.0
01-17-82000-000 BUILDING	549.63	549.63	23,000.00	(22,450.37)	2.4
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	15,186.00	15,480.39	26,000.00	(10,519.61)	59.5
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	8,333.35	20,000.00	(11,666.65)	41.7
01-17-99964-000 TRANSFER ADMIN SERVICE	21,834.00	109,170.00	262,010.00	(152,840.00)	41.7
TOTAL MUNICIPAL BUILDING	61,096.39	272,641.17	777,266.00	(504,624.83)	35.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	(5,807.75)	39,831.35	130,000.00	(90,168.65)	30.6
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
01-18-56800-000 CONFERENCE EXPENSES	.00	.00	250.00	(250.00)	.0
TOTAL CITY ATTORNEY	(5,807.75)	39,831.35	135,350.00	(95,518.65)	29.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	11,064.23	65,863.48	165,700.00	(100,036.52)	39.6
01-19-42400-000 VACATION	296.12	3,179.68	.00	3,179.68	0
01-19-45100-000 HEALTH INSURANCE	2,092.89	11,494.17	29,010.00	(17,515.83)	39.6
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	980.40	5,000.00	(4,019.60)	19.6
01-19-55100-000 POSTAGE	22.95	22.95	.00	22.95	0
01-19-55200-000 TELEPHONE	226.27	1,170.80	3,600.00	(2,429.20)	32.5
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	512.71	774.73	2,500.00	(1,725.27)	31.0
01-19-56400-000 TUITION	53.60	6,397.49	8,800.00	(2,402.51)	72.7
01-19-56500-000 PUBLICATIONS	23.96	63.96	305.00	(241.04)	21.0
01-19-56600-000 CONFERENCE EXPENSES	.00	2,103.06	6,000.00	(3,896.94)	35.1
01-19-65100-000 OFFICE SUPPLIES	66.92	91.07	500.00	(408.93)	18.2
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	69.00	174.98	1,000.00	(825.02)	17.5
01-19-92900-000 MISCELLANEOUS CHARGES	14.28	14.28	.00	14.28	.0
TOTAL CITY MANAGER	14,442.93	93,710.00	226,515.00	(132,805.00)	41.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	87,152.00	490,807.38	1,367,718.00	(876,910.62)	35.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	134,159.59	664,980.43	1,823,903.00	(1,158,922.57)	36.5
01-21-42200-000 SALARIES - PART-TIME	6,135.36	20,626.53	55,000.00	(34,373.47)	37.5
01-21-42300-000 SALARIES - OVERTIME	26,800.09	85,952.22	195,000.00	(109,047.78)	44.1
01-21-42400-000 SALARIES - VACATION PAY	12,038.30	82,869.26	.00	82,869.26	.0
01-21-42500-000 SALARIES - SICK PAY	918.24	9,782.28	.00	9,782.28	.0
01-21-42800-000 OIC - ON-CALL FTO	2,149.36	10,273.38	26,000.00	(15,726.62)	39.5
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	181,374.96	389,808.00	(208,433.04)	46.5
01-21-45100-000 HEALTH INSURANCE	27,136.88	155,034.53	424,419.00	(269,384.47)	36.5
01-21-47100-000 UNIFORM ALLOWANCE	.00	11,805.85	30,000.00	(18,194.15)	39.4
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,256.78	18,183.33	40,000.00	(21,816.67)	45.5
01-21-51300-000 MAINTENANCE - VEHICLE	2,145.29	8,988.18	35,000.00	(26,011.82)	25.7
01-21-53400-000 MEDICAL SERVICES	.00	1,835.00	2,000.00	(165.00)	91.8
01-21-53700-000 DATA PROCESSING SERVICES	16,052.40	18,282.40	27,000.00	(8,717.60)	67.7
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	8,000.00	(8,000.00)	.0
01-21-55100-000 POSTAGE	1.41	45.02	200.00	(154.98)	22.5
01-21-55200-000 TELEPHONE	1,551.22	7,888.90	18,000.00	(10,111.10)	43.8
01-21-55300-000 PUBLISHING	.00	.00	1,000.00	(1,000.00)	.0
01-21-55400-000 PRINTING	279.40	1,962.51	4,000.00	(2,037.49)	49.1
01-21-56100-000 DUES	20.00	2,783.06	7,000.00	(4,216.94)	39.8
01-21-56200-000 TRAVEL EXPENSES	(976.54)	2,132.11	3,500.00	(1,367.89)	60.9
01-21-56300-000 TRAINING	70.00	6,893.25	10,000.00	(3,106.75)	68.9
01-21-57100-000 UTILITIES	97.14	551.47	1,200.00	(648.53)	46.0
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	108.50	108.50	4,000.00	(3,891.50)	2.7
01-21-65100-000 OFFICE SUPPLIES	614.75	3,496.63	6,500.00	(3,003.37)	53.8
01-21-65200-000 OPERATING SUPPLIES	3,765.19	6,747.72	20,000.00	(13,252.28)	33.7
01-21-65500-000 AUTOMOBILE FUEL/OIL	2,708.34	14,140.05	45,000.00	(30,859.95)	31.4
01-21-65800-000 PRISONER SUPPLIES	700.15	874.17	3,000.00	(2,125.83)	29.1
01-21-66200-000 K9 SUPPLIES	47.85	5,530.23	5,000.00	530.23	110.6
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	132,154.00	(132,154.00)	.0
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	1,260.69	4,428.69	250,000.00	(245,571.31)	1.8
01-21-91700-000 INVESTIGATIONS	140.00	986.38	3,000.00	(2,013.62)	32.9
01-21-91710-000 DRUG INVESTIGATIONS	1,368.51	4,854.35	10,000.00	(5,145.65)	48.5
01-21-92400-000 DUI	.00	.00	2,000.00	(2,000.00)	.0
TOTAL POLICE DEPARTMENT	240,546.90	1,333,506.73	3,583,684.00	(2,250,177.27)	37.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	72,281.08	379,427.09	1,027,013.00	(647,585.91)	36.9
01-22-42200-000 SALARIES - PART-TIME	7,092.50	35,983.25	106,440.00	(70,456.75)	33.8
01-22-42300-000 SALARY EXPENSE - OVERTIME	20,078.27	72,284.23	170,980.00	(98,695.77)	42.3
01-22-42400-000 SALARIES - VACATION PAY	4,338.47	32,572.75	.00	32,572.75	0
01-22-42500-000 SALARIES - SICK PAY	749.51	2,577.39	.00	2,577.39	0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	161,392.32	346,855.00	(185,462.68)	46.5
01-22-45100-000 HEALTH INSURANCE	16,694.83	91,749.09	220,347.00	(128,597.91)	41.6
01-22-47100-000 UNIFORM ALLOWANCE	.00	5,900.99	11,000.00	(5,099.01)	53.7
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	340.82	1,778.47	9,000.00	(7,221.53)	19.8
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	145.00	11,220.51	12,000.00	(779.49)	93.5
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	2,640.62	6,700.05	10,700.00	(3,999.95)	62.6
01-22-53400-000 MEDICAL SERVICES	.00	130.00	7,800.00	(7,670.00)	1.7
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,496.95	12,929.27	40,000.00	(27,070.73)	32.3
01-22-55100-000 POSTAGE	1.15	73.77	500.00	(426.23)	14.8
01-22-55200-000 TELEPHONE	468.83	2,343.51	9,500.00	(7,156.49)	24.7
01-22-55400-000 PRINTING	.00	.00	150.00	(150.00)	0
01-22-56100-000 DUES	.00	724.00	1,400.00	(676.00)	51.7
01-22-56200-000 TRAVEL EXPENSES	152.52	248.28	2,500.00	(2,251.72)	9.9
01-22-56300-000 TRAINING	1,800.00	3,899.11	6,000.00	(2,100.89)	65.0
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,000.00	(2,000.00)	0
01-22-56500-000 PUBLICATIONS	.00	671.80	1,300.00	(628.20)	51.7
01-22-57100-000 UTILITIES	2,646.81	6,116.15	19,000.00	(12,883.85)	32.2
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	211.65	1,369.20	3,000.00	(1,630.80)	45.6
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	323.49	367.33	5,000.00	(4,632.67)	7.4
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	396.73	1,404.62	5,000.00	(3,595.38)	28.1
01-22-65100-000 OFFICE SUPPLIES	.00	495.98	2,500.00	(2,004.02)	19.8
01-22-65200-000 OPERATING SUPPLIES	2,338.15	7,933.76	14,000.00	(6,066.24)	56.7
01-22-65400-000 JANITORIAL SUPPLIES	160.86	1,483.82	4,500.00	(3,016.18)	33.0
01-22-65500-000 AUTOMOTIVE FUEL/OIL	692.15	3,091.51	15,000.00	(11,908.49)	20.6
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	7,501.47	2,090.43	60,000.00	(57,909.57)	3.5
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	143,551.86	846,958.68	2,163,085.00	(1,316,126.32)	39.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	384,098 76	2,180,465 41	5,746,769 00	(3,566,303 59)	37 9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	47,119.32	238,621.68	658,473.00	(419,851.32)	36.2
01-41-42200-000 SALARIES (PART-TIME)	.00	960.00	8,000.00	(7,040.00)	12.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	2,881.21	10,816.99	62,500.00	(51,683.01)	17.3
01-41-42400-000 VACATION	2,906.80	25,472.87	.00	25,472.87	0
01-41-42500-000 SICK	628.60	3,604.52	.00	3,604.52	0
01-41-42600-000 SALARIES-PAGER PAY	1,137.00	5,715.43	19,000.00	(13,284.57)	30.1
01-41-45100-000 HEALTH INSURANCE	12,468.02	68,654.23	149,613.00	(80,958.77)	45.9
01-41-47100-000 UNIFORM ALLOWANCE	.00	228.39	1,000.00	(771.61)	22.8
01-41-47300-000 CLOTHING ACQUISITION	43.99	1,633.56	2,300.00	(666.44)	71.0
01-41-51100-000 MAINTENANCE (BUILDING)	150.00	1,328.00	2,500.00	(1,172.00)	53.1
01-41-51200-000 MAINTENANCE (EQUIPMENT)	5,815.00	8,057.50	17,500.00	(9,442.50)	46.0
01-41-51300-000 MAINT SERVICE-VEHICLE	3,618.50	4,927.32	20,000.00	(15,072.68)	24.6
01-41-51400-000 MAINTENANCE STREET	566.38	26,375.24	30,000.00	(3,624.76)	87.9
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	721.08	2,000.00	(1,278.92)	36.1
01-41-54900-000 OTHER PROFESSIONAL SERVICES	.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	414.92	2,396.82	4,700.00	(2,303.18)	51.0
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	663.53	3,778.40	15,000.00	(11,221.60)	25.2
01-41-57200-000 STREET LIGHTING	15,349.01	63,943.76	165,000.00	(101,056.24)	38.8
01-41-59400-000 LEASE OR RENTALS	.00	325.00	5,000.00	(4,675.00)	6.5
01-41-61100-000 MAINTENANCE BUILDING	4.29	2,649.98	5,000.00	(2,350.02)	53.0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	1,817.72	4,885.69	16,000.00	(11,314.31)	29.3
01-41-61300-000 MAINT SUPPLIES-VEHICLE	2,782.87	6,730.21	35,000.00	(28,269.79)	19.2
01-41-61400-000 SUPPLIES STREETS	2,079.03	28,382.35	55,000.00	(26,617.65)	51.6
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	120,000.00	(120,000.00)	0
01-41-61700-000 MAINT SUPPLIES-GROUNDS	.00	2,211.13	12,000.00	(9,788.87)	18.4
01-41-62900-000 SUPPLIES OTHER	2,303.61	10,106.79	15,000.00	(4,893.21)	67.4
01-41-65100-000 OFFICE SUPPLIES	364.13	484.79	2,000.00	(1,515.21)	24.2
01-41-65200-000 OPERATING SUPPLIES	732.41	2,735.48	8,000.00	(5,264.52)	34.2
01-41-65300-000 SMALL TOOLS	.00	253.20	3,200.00	(2,946.80)	7.9
01-41-65400-000 JANITORIAL SUPPLIES	.00	154.68	1,000.00	(845.32)	15.5
01-41-65500-000 GASOLINE/OIL	5,006.89	17,151.34	60,000.00	(42,848.66)	28.6
01-41-66100-000 SAFETY SUPPLIES	202.98	627.12	3,500.00	(2,872.88)	17.9
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	109,056.21	663,221.16	1,857,886.00	(994,664.84)	40.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	3,758.08	23,986.32	67,350.00	(43,363.68)	35.6
01-46-42200-000 SALARIES (PART-TIME)	.00	.00	4,500.00	(4,500.00)	.0
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	536.58	7,100.00	(6,563.42)	7.6
01-46-42400-000 VACATION	1,424.72	3,497.04	.00	3,497.04	.0
01-46-42500-000 SICK PAY	.00	32.38	.00	32.38	.0
01-46-45100-000 HEALTH INSURANCE	1,492.81	8,069.01	20,867.00	(12,797.99)	38.7
01-46-47100-000 UNIFORM ALLOWANCE	.00	105.12	300.00	(194.88)	35.0
01-46-47300-000 CLOTHING ACQUISITION	.00	84.35	200.00	(115.65)	42.2
01-46-51100-000 MAINTENANCE (BUILDING)	150.00	348.00	1,500.00	(1,152.00)	23.2
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	67.43	67.43	300.00	(232.57)	22.5
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	7,865.00	10,000.00	(2,135.00)	78.7
01-46-55200-000 TELEPHONE	162.28	701.18	1,500.00	(798.82)	46.8
01-46-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-46-56200-000 TRAVEL EXPENSES	.00	.00	100.00	(100.00)	.0
01-46-56300-000 TRAINING	.00	.00	100.00	(100.00)	.0
01-46-57100-000 UTILITIES	219.72	1,117.74	3,250.00	(2,132.26)	34.4
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	1,000.00	(1,000.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	69.22	216.08	1,000.00	(783.92)	21.6
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT SUPPLIES-GROUNDS	19.98	576.01	1,500.00	(923.99)	38.4
01-46-65200-000 OPERATING SUPPLIES	5.48	54.47	700.00	(645.53)	7.8
01-46-65300-000 SMALL TOOLS	.00	370.00	500.00	(130.00)	74.0
01-46-65400-000 JANITORIAL SUPPLIES	22.44	22.44	100.00	(77.56)	22.4
01-46-65500-000 GASOLINE/OIL	195.73	1,118.20	4,500.00	(3,381.80)	24.9
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	7,585.89	48,767.35	134,417.00	(85,649.65)	36.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	13,397.90	66,656.91	175,200.00	(108,543.09)	38.1
01-48-42200-000 SALARIES-PART-TIME	.00	.00	11,700.00	(11,700.00)	.0
01-48-42400-000 VACATION	.00	2,078.76	.00	2,078.76	.0
01-48-42500-000 SICK	.00	2,165.40	.00	2,165.40	.0
01-48-45100-000 HEALTH INSURANCE	2,985.62	16,409.76	41,800.00	(25,390.24)	39.3
01-48-51100-000 MAINTENANCE (BUILDING)	669.00	1,872.00	6,200.00	(4,328.00)	30.2
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	1,027.50	4,265.00	22,000.00	(17,735.00)	19.4
01-48-54900-000 OTHER PROFESSIONAL SERVICES	103.84	640.82	4,100.00	(3,459.18)	15.6
01-48-55100-000 POSTAGE	.00	49.00	50.00	(1.00)	98.0
01-48-55200-000 TELEPHONE	277.39	1,561.29	3,860.00	(2,298.71)	40.5
01-48-55300-000 PUBLISHING	.00	34.50	100.00	(65.50)	34.5
01-48-56100-000 DUES	270.00	270.00	2,150.00	(1,880.00)	12.6
01-48-56200-000 TRAVEL EXPENSES	84.45	890.87	3,200.00	(2,309.13)	27.8
01-48-56300-000 TRAINING	.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	1,092.90	2,482.05	4,900.00	(2,417.95)	50.7
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	403.34	2,400.00	(1,996.66)	16.8
01-48-65100-000 OFFICE SUPPLIES	78.71	256.14	1,200.00	(943.86)	21.4
01-48-65300-000 SMALL TOOLS	74.99	124.98	550.00	(425.02)	22.7
01-48-65400-000 JANITORIAL SUPPLIES	71.61	259.48	800.00	(540.52)	32.4
01-48-65500-000 GASOLINE & OIL	340.07	1,483.40	3,800.00	(2,316.60)	39.0
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	3,807.35	4,600.00	(792.65)	82.8
01-48-87000-000 FURNITURE	135.43	135.43	500.00	(364.57)	27.1
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	100.00	(100.00)	.0
01-48-92900-000 MISCELLANEOUS	49.88	65.46	100.00	(34.54)	65.5
TOTAL ENGINEERING	20,659.29	107,806.54	303,460.00	(195,653.46)	35.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	137,301.39	819,795.05	2,095,763.00	(1,275,967.95)	39.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 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)	21,412.41	107,536.09	296,948.00	(189,411.91)	36.2
01-44-42200-000 SALARIES (PART-TIME)	.00	.00	3,000.00	(3,000.00)	.0
01-44-42400-000 VACATION	415.03	18,884.51	.00	18,884.51	.0
01-44-42500-000 SICK	1,098.35	2,498.26	.00	2,498.26	.0
01-44-45100-000 HEALTH INSURANCE	4,000.37	22,557.52	55,711.00	(33,153.48)	40.5
01-44-51300-000 MAINTENANCE (VEHICLE)	12.17	32.16	1,500.00	(1,467.84)	2.1
01-44-52900-000 NUISANCE ABATEMENT	47.00	7,625.00	3,500.00	4,125.00	217.9
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	95.00	3,222.50	21,000.00	(17,777.50)	15.4
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	15,085.62	34,246.53	150,000.00	(115,753.47)	22.8
01-44-54920-000 OTHER PROF SVCS - REBRANDING	.00	3,035.38	100,000.00	(96,964.62)	3.0
01-44-55100-000 POSTAGE	.00	.00	300.00	(300.00)	.0
01-44-55200-000 TELEPHONE	130.59	655.32	1,500.00	(844.68)	43.7
01-44-55300-000 PUBLISHING	.00	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	482.78	2,266.06	750.00	1,516.06	302.1
01-44-56300-000 TRAINING	2,861.59	3,092.15	8,300.00	(5,207.85)	37.3
01-44-56500-000 PUBLICATIONS	.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	32.68	480.85	2,300.00	(1,819.15)	20.9
01-44-65200-000 OPERATING SUPPLIES	25.21	25.21	.00	25.21	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	107.09	412.06	1,500.00	(1,087.94)	27.5
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
01-44-92900-000 MISCELLANEOUS CHARGES	443.72	443.72	.00	443.72	.0
TOTAL COMMUNITY DEVELOPMENT	46,249.61	211,214.93	673,559.00	(462,344.07)	31.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	7,250.19	44,964.93	149,539.00	(104,574.07)	30.1
01-61-42100-000 SALARIES (FULL-TIME)	1,836.16	617.08	.00	617.08	.0
01-61-42400-000 VACATION	2,416.73	5,488.09	.00	5,488.09	.0
01-61-42500-000 SICK	.00	703.90	.00	703.90	.0
01-61-45100-000 HEALTH INSURANCE	2,244.78	11,757.38	31,300.00	(19,542.62)	37.6
01-61-54900-000 OTHER PROFESSIONAL SERVICES	420.00	420.00	5,000.00	(4,580.00)	8.4
01-61-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-61-55200-000 TELEPHONE	111.59	606.85	1,900.00	(1,293.15)	31.9
01-61-56100-000 DUES	.00	500.00	750.00	(250.00)	66.7
01-61-56200-000 TRAVEL EXPENSES	.00	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	152.57	704.46	1,000.00	(295.54)	70.5
01-61-65200-000 OPERATING SUPPLIES	.00	51.81	200.00	(148.19)	25.9
01-61-83000-000 EQUIPMENT	982.02	982.02	5,000.00	(4,017.98)	19.6
01-61-92900-000 MISCELLANEOUS CHARGES	.00	134.02	1,000.00	(865.98)	13.4
TOTAL ECONOMIC DEVELOPMENT	15,414.04	68,608.45	206,489.00	(137,880.55)	33.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	61,663.65	279,823.38	880,048.00	(600,224.62)	31.8
TOTAL FUND EXPENDITURES	670,215.80	3,770,891.22	10,090,298.00	(6,319,406.78)	37.4
NET REVENUE OVER EXPENDITURES	528,894.87	1,168,854.85	109,000.00	1,059,854.85	1072.3

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 5 MONTHS ENDING SEPTEMBER 30 2016

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	15,317	37,470	39,000	1,530	96.1
Insurance	32,513	79,531	82,875	3,344	96.0
Illinois Municipal Retirement	83,641	204,602	260,031	55,429	78.7
Social Security	86,395	211,337	220,050	8,713	96.0
Ambulance	1,669	8,343	20,015	11,672	41.7
Motor Fuel Tax	20,850	99,940	417,600	317,660	23.9
Utility Tax	30,185	149,148	370,500	221,352	40.3
Travel and Tourism	27,760	146,428	267,200	120,772	54.8
Sales Tax	559,593	859,766	523,137	(336,629)	164.4
Lighthouse Pointe TIF	237,920	590,913	644,994	54,081	91.6
Foreign Fire Insurance	-	-	20,025	20,025	0.0
TIF	-	360,192	-	(360,192)	0.0
Overweight Truck	6,546	26,344	74,200	47,856	35.5
Capital Improvement	267,157	267,208	1,754,453	1,487,245	15.2
Stormwater Management	37	2,717	4,600	1,883	59.1
Technology Park	-	9	-	(9)	0.0
Debt Service	-	-	-	-	0.0
Solid Waste	32,208	381,050	1,248,500	867,450	30.5
Technology Center	94,998	475,430	1,252,924	777,494	38.0
Airport	62,167	444,760	468,428	23,668	95.0
Railroad	97,917	684,407	1,223,383	538,977	55.9
Golf Course	31,673	210,713	346,000	135,287	60.9
Administrative Services	54,342	273,720	652,094	378,374	42.0
Total Revenues	1,742,888	5,514,030	9,890,009	4,375,979	55.8

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	1,250	23,450	37,500	14,050	62.5
Insurance	17,112	121,054	358,000	236,946	33.8
Illinois Municipal Retirement	21,219	113,627	257,000	143,373	44.2
Social Security	17,153	89,590	210,000	120,410	42.7
Ambulance	-	-	-	-	0.0
Motor Fuel Tax	-	-	331,000	331,000	0.0
Utility Tax	-	-	645,000	645,000	0.0
Travel and Tourism	24,315	113,973	338,883	224,910	33.6
Sales Tax	19,053	95,267	819,200	723,933	11.6
Lighthouse Pointe TIF	475,966	603,254	850,493	247,239	70.9
Foreign Fire Insurance	-	-	33,000	33,000	0.0
TIF	12,395	394,217	150,750	(243,467)	261.5
Overweight Truck	1,229	6,310	17,500	11,190	36.1
Capital Improvement	279,466	1,288,218	2,934,200	1,645,982	43.9
Stormwater Management	-	5,083	65,500	60,417	7.8
Technology Park	36,950	36,950	37,247	297	99.2
Debt Service	-	-	-	-	0.0
Solid Waste	99,998	602,920	1,367,505	764,585	44.1
Technology Center	70,031	396,172	867,369	471,197	45.7
Airport	62,092	270,152	483,617	213,465	55.9
Railroad	427,702	886,661	1,398,972	512,311	63.4
Golf Course	45,754	203,243	393,011	189,768	51.7
Administrative Services	51,707	240,066	618,225	378,159	38.8
Total Expenses	1,663,391	5,490,204	12,213,972	6,723,768	45.0
Revenue over Expenses	79,496	23,826	(2,323,963)	(2,347,789)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND September 30, 2016 and 2015

	September 30, 2016	September 30, 2015
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	24,727,058	21,038,479
Less: Accumulated Depreciation	(7,257,139)	(6,766,377)
Net Plant in Service	17,469,918	14,272,102
CURRENT ASSETS		
Cash & Investments	3,313,851	2,249,909
Customer Accounts Receivable	891,039	270,319
Other Accounts Receivable		66,118
Inventory		
Prepaid Expenses	5,288	4,366
Total Current Assets	4,210,178	2,590,712
OTHER DEBITS		
Unamortized Loss		
Deferred Outflows of Resources	121,622	
Total Other Debits	121,622	
TOTAL ASSETS	21,801,719	16,862,815
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	18,589,854	16,606,067
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	18,773,542	16,789,755
LIABILITIES		
Current Liabilities		
Accounts Payable	86,473	43,552
Accrued Liabilities	239,475	29,507
Total Current Liabilities	325,948	73,059
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities	2,702,229	
Total Non-Current Liabilities	2,702,229	
Total Liabilities	3,028,177	73,059
TOTAL LIABILITIES AND EQUITY	21,801,719	16,862,815

ROCHELLE MUNICIPAL UTILITIES

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

For the 5 Months Ending September 30, 2016 and 2015

	2016	2015	Variance	%
OPERATING REVENUES				
Residential Sales	370,665	385,233	(14,568)	96.2
Commercial Sales	318,574	306,291	12,283	104.0
Industrial Sales	365,052	306,017	59,036	119.3
Interdepartmental Sales				0
Other Operating Revenues	53,485	36,748	16,737	145.5
	1,107,777	1,034,289	73,487	107.1
OPERATING EXPENSES				
Source of Supply - Operations	120,184	117,512	2,671	102.3
Source of Supply - Maintenance	10,868	3,021	7,846	359.7
Water Treatment - Operations	65,580	61,252	4,328	107.1
Water Treatment - Maintenance	14,253	15,337	(1,083)	92.9
Distribution - Operations	39,029	33,762	5,268	115.6
Distribution - Maintenance	86,764	117,605	(30,841)	73.8
Customer Accounts	51,521	52,922	(1,401)	97.4
Administrative and General	78,958	68,760	10,198	114.8
Depreciation	203,590	201,442	2,147	101.1
Indirect Transfers to Municipality				0
	670,747	671,614	(867)	99.9
Operating Income (Loss)	437,029	362,675	74,354	120.5
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income		80	(80)	0
Investment Income	1,534	753	781	203.8
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	(119)	(718)	598	(16.6)
Interest Expense	(3)	(3)		(102.3)
	1,412	113	1,300	1,253.1
Net Income Before Amortizations	438,442	362,788	75,654	120.9
Amortization of Contributions in Aid of Construction				0
Net Income	438,442	362,788	75,654	120.9
Operating Transfers In (Out)	(44,423)	(40,023)	(4,400)	(111.0)
Interfund Transfer W/WR Loan Forgiveness				0
Increase (Decrease) in Retained Earnings	394,019	322,765	71,254	122.1
RETAINED EARNINGS - Beginning of Period	16,905,835	16,283,303	622,532	103.8
RETAINED EARNINGS - END OF PERIOD	17,299,854	16,606,067	693,786	104.2

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
September 30, 2016 and 2015

	September 30, 2016	September 30, 2015
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	40,973,879	40,077,009
Less Accumulated Depreciation	(21,849,222)	(20,892,668)
Net Plant in Service	19,124,656	19,184,341
CURRENT ASSETS		
Cash & Investments	1,733,558	1,886,299
Customer Accounts Receivable	860,351	640,848
Other Accounts Receivable	1,566	78,114
Inventory	3,480	3,480
Prepaid Expenses	4,321	11,440
Total Current Assets	2,603,276	2,620,162
RESTRICTED FUNDS	372,297	498,702
NON-CURRENT ASSETS		
Unamortized Loss		
Deferred Outflows of Resources	323,258	
Note Receivable - Associated Company		
Total Non-Current Assets	323,258	
TOTAL ASSETS	22,423,487	22,303,226
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,001,639	14,126,123
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	20,970,403	21,094,888
LIABILITIES		
Current Liabilities		
Accounts Payable	205,853	282,251
Accrued Liabilities	633,758	64,545
Total Current Liabilities	839,610	346,796
Non-Current Liabilities		
Bonds Payable	613,473	861,541
Unamortized Premium on Long-Term Debt		
Other Non-Current Liabilities		
Total Non-Current Liabilities	613,473	861,541
Total Liabilities	1,453,083	1,208,338
TOTAL LIABILITIES AND EQUITY	22,423,487	22,303,226

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 5 Months Ending September 30, 2016 and 2015

	2016	2015	Variance	%
OPERATING REVENUES				
Residential Sales	385,370	415,524	(30,154)	92.7
Commercial Sales	439,485	414,938	24,546	105.9
Industrial Sales	430,566	258,034	172,532	166.9
Interdepartmental Sales				0
Other Operating Revenues	90,699	70,726	19,973	128.2
Total Operating Revenues	1,346,119	1,159,222	186,896	116.1
OPERATING EXPENSES				
Collection - Operations	49,858	38,998	10,860	127.9
Collection - Maintenance	65,270	52,716	12,554	123.8
Pumping - Operations	161	53	109	305.1
Pumping - Maintenance	390	574	(184)	68.0
Treatment and Disposal - Operations	375,482	379,253	(3,771)	99.0
Treatment and Disposal - Maintenance	74,927	89,717	(14,790)	83.5
Customer Accounts	53,888	58,381	(4,493)	92.3
Administrative and General	92,994	78,891	14,102	117.9
Depreciation	405,611	385,649	19,962	105.2
Total Operating Expenses	1,118,582	1,084,233	34,350	103.2
Operating Income (Loss)	227,537	74,989	152,548	303.4
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	2,953	3,620	(667)	81.6
Non Utility Income		436	(436)	.0
Merchandising, Jobbing & Contract Income	3,353	5,790	(2,436)	57.9
Merchandising, Jobbing & Contract Expense	(1,150)	(1,468)	317	(78.4)
Amortization Expense				.0
Interest Expense	(7,351)	(10,331)	2,980	(71.2)
Total Non-Operating Revenue (Expense)	(2,195)	(1,954)	(241)	(112.4)
Net Income Before Amortizations	225,342	73,035	152,307	308.5
Amortization of Contributions in Aid of Construction				.0
Net Income	225,342	73,035	152,307	308.5
Operating Transfers In (Out)	(61,549)	(54,450)	(7,100)	(113.0)
Interfund transfer WWR loan forgiveness				.0
Increase (Decrease) in Retained Earnings	163,793	18,586	145,207	881.3
RETAINED EARNINGS - Beginning of Period	13,837,846	14,107,538	(269,692)	98.1
RETAINED EARNINGS - END OF PERIOD	14,001,639	14,126,123	(124,485)	99.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND

September 30, 2016 and 2015

	September 30, 2016	September 30, 2015
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	83,927,188	77,987,910
Less Accumulated Depreciation	(43,724,587)	(40,440,097)
Net Plant in Service	40,202,601	37,547,813
CURRENT ASSETS		
Cash & Investments	6,908,680	5,133,105
Customer Accounts Receivable	5,531,841	5,153,280
Other Accounts Receivable		
Inventory	2,180,498	2,637,183
Prepaid Expenses	178,881	179,773
Total Current Assets	14,799,901	13,103,341
RESTRICTED ASSETS	6,879,489	10,984,305
NON-CURRENT ASSETS		
Unamortized Loss	1,896,755	2,107,980
Deferred Outflows of Resources	953,771	
Other Deferred Debits	221,953	248,169
Interdepartmental Loan Receivable	533,959	638,409
Total Non-Current Assets	3,606,439	2,994,557
TOTAL ASSETS	65,488,430	64,630,017
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,917,965	43,256,446
Total Equity	43,917,965	43,256,446
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,650,834	3,957,179
Accrued Liabilities	1,849,943	236,565
Total Current Liabilities	4,500,777	4,193,744
Non-Current Liabilities		
Bonds Payable	16,833,598	16,917,596
Other Non-Current Liabilities	236,089	262,231
Total Non-Current Liabilities	17,069,687	17,179,827
Total Liabilities	21,570,465	21,373,571
TOTAL LIABILITIES AND EQUITY	65,488,430	64,630,017

ROCHELLE MUNICIPAL UTILITIES

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

For the 5 Months Ending September 30, 2016 and 2015

	2016	2015	Variance	%
OPERATING REVENUES				
Residential	2,906,129	3,029,847	(123,517)	95.9
Small General Service	2,445,165	2,444,156	1,009	100.0
Large General Service	10,429,487	9,600,103	829,385	108.6
Public Street Lighting	63,074	62,902	172	100.3
Interdepartmental	262,404	235,550	26,854	111.4
Forfeited Discounts	116,022	122,625	(6,603)	94.6
Other Operating Revenues	832,582	385,848	446,735	215.8
	17,054,864	15,880,829	1,174,034	107.4
OPERATING EXPENSES				
Purchased Power	9,617,261	10,934,442	(1,317,181)	88.0
Generation - Operation	454,055	477,044	(22,989)	95.2
Generation - Maintenance	341,187	322,841	18,346	105.7
Transmission - Operation	1,166,865	1,814	1,165,051	64,322.3
Distribution - Operation	536,026	490,540	45,486	109.3
Distribution - Maintenance	332,075	272,526	59,549	121.9
Depreciation	1,696,045	930,171	765,874	182.3
Taxes Other Than Income Taxes	63,636	60,971	2,665	104.4
Customer Accounts	122,544	119,296	3,248	102.7
Administrative & General	1,157,578	939,066	218,512	123.3
Indirect Transfers to Municipality				.0
	15,487,272	14,548,712	938,559	106.5
Operating Income (Loss)	1,567,592	1,332,117	235,475	117.7
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	11,867	7,275	4,591	163.1
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	(11,331)	(70,387)	59,056	(16.1)
Amortization Expense	26,767	22,980	3,787	116.5
Interest Expense	(260,503)	(300,694)	40,191	(86.6)
Non-Operating Revenue (Expense)	17,822	180,383	(162,561)	9.9
Total Non-Operating Revenue (Expense)	(215,379)	(160,443)	(54,936)	(134.2)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,352,213	1,171,674	180,539	115.4
Operating Transfers In (Out)	(714,762)	(662,640)	52,121	(107.9)
Increase (Decrease) in Retained Earnings	637,451	509,034	128,418	125.2
RETAINED EARNINGS - Beginning of Period	42,788,037	42,747,152	40,885	100.1
RETAINED EARNINGS - END OF PERIOD	43,425,488	43,256,186	169,303	100.4

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS September 30, 2016 and 2015

	September 30, 2016	September 30, 2015
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,704,825	3,673,823
Tech Center Building	428	428
Less Accumulated Depreciation	(2,890,747)	(2,813,788)
	814,507	860,264
NON CURRENT ASSETS		
Deferred Outflows of Resources	105,619	
	105,619	
CURRENT ASSETS		
Cash & Investments	(932,383)	(804,663)
Customer Accounts Receivable	54,773	50,822
Miscellaneous Accounts Receivable	(1,100)	
Prepaid Expenses	(6,478)	881
Inventory		
	(885,189)	(752,960)
TOTAL ASSETS	34,937	107,304
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(648,432)	(492,570)
Revenue over Expenditures	(75,073)	(48,668)
Contribution in Aid of Construction (Net)	352,922	352,922
	(370,584)	(188,316)
LIABILITIES		
Current Liabilities		
Accounts Payable	(144)	14,937
Accrued Liabilities	206,284	26,095
Other Liabilities		
	206,140	41,032
Non-Current Liabilities		
Interdepartmental Loan Payable	199,380	254,588
	199,380	254,588
Total Liabilities	405,520	295,620
TOTAL LIABILITIES AND EQUITY	34,937	107,304

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 5 Months Ending September 30, 2016 and 2015

	2016	2015	Variance	%
OPERATING REVENUES				
Network Administration Fees	145,219	183,686	(38,467)	79.1
VOIP Services	475	58	417	815.4
Misc Revenues	133		133	.0
Network and Hardware Support				.0
Data Services	2,395	2,395		100.0
Fiber Internet Access	55,311	41,836	13,474	132.2
Dial-up Internet Access	4,489	4,504	(15)	99.7
Wireless Internet Access	2,600	6,590	(3,990)	39.5
Network Internet Access	8,498	8,498		100.0
Web Site Host	2,960	3,170	(211)	93.4
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	874	836	39	104.6
Forfeited Discounts	894	505	389	176.9
Total Operating Revenues	223,848	252,080	(28,231)	88.8
OPERATING EXPENSES				
Personnel	85,850	86,514	(664)	99.2
Insurance Benefits	19,145	17,715	1,430	108.1
Pension & Other Benefits	16,171	15,787	384	102.4
Contractual Services- Maintenance	2,588	6,790	(4,202)	38.1
Contractual Services- Professional	76,783	57,312	19,472	134.0
Contractual Services- Communications	40,875	47,772	(6,896)	85.6
Contractual Services- Professional Development	2,896	2,812	84	103.0
Service Charges	6,567	26,751	(20,184)	24.6
Commodities - Maintenance Supplies	4	31	(27)	11.5
Commodities - General Supplies	15,819	1,636	14,182	966.6
Other Expenditures	(116)	95	(211)	(122.0)
Depreciation	31,288	29,420	1,868	106.4
Transfer to Administrative Services		6,667	(6,667)	.0
Total Operating Expenses	297,869	299,301	(1,432)	99.5
Operating Income (Loss)	(74,020)	(47,221)	(26,799)	(156.8)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(775)	(1,100)	325	(70.5)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(278)	(347)	69	(80.2)
Total Non-Operating Revenue (Expense)	(1,053)	(1,447)	394	(72.8)
Increase (Decrease) in Retained Earnings	(75,073)	(48,668)	(26,405)	(154.3)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 5 Months Ending September 30, 2016 and 2015

	<u>2016</u>	<u>2015</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(648,432)</u>	<u>(492,570)</u>	<u>(155,862)</u>	<u>(131.6)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(723,508)</u></u>	<u><u>(541,239)</u></u>	<u><u>(182,267)</u></u>	<u><u>(133.7)</u></u>