

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 6 MONTHS ENDING OCTOBER 31, 2016**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	19,045	1,537,333	1,881,586	344,253	81.7
Licenses and Permits	61,487	291,762	631,750	339,988	46.2
Intergovernmental Revenue	208,679	1,715,276	3,626,537	1,911,261	47.3
Fines, Forfeitures & Penalties	6,913	37,263	115,000	77,737	32.4
Public Charges for Services	61,029	372,907	670,000	297,093	55.7
Other Fees	16,454	105,248	223,245	117,998	47.1
Miscellaneous Revenues	12,586	53,446	91,350	37,904	58.5
Other Financing Sources	242,481	1,455,185	2,959,830	1,504,645	49.2
Total Revenues	628,674	5,568,420	10,199,298	4,630,878	54.6
OPERATING EXPENSES					
Mayor and City Council	3,957	26,771	60,000	33,229	44.6
City Clerk	11,046	72,857	168,587	95,730	43.2
Municipal Building	143,972	455,748	777,266	321,518	58.6
City Attorney	5,996	45,828	135,350	89,522	33.9
City Manager	15,923	109,661	226,515	116,854	48.4
Police Department	308,014	1,641,745	3,583,684	1,941,939	45.8
Fire Department	194,185	1,041,586	2,163,085	1,121,499	48.2
Street Division	95,387	761,404	1,657,886	896,482	45.9
Cemetery Division	10,060	58,850	134,417	75,567	43.8
Engineering	19,726	127,576	303,460	175,884	42.0
Community Development	54,075	265,289	673,559	408,270	39.4
Economic Development	13,935	82,543	206,489	123,946	40.0
Total Expenses	876,275	4,689,858	10,090,298	5,400,440	46.5
Revenue over Expenses	(247,601)	878,562	109,000	(769,562)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	16,309.80	1,030,125.70	1,117,986.00	(87,860.30)	92.1
01-11-31110	.00	181,374.96	319,397.00	(138,022.04)	56.8
01-11-31120	.00	161,392.32	284,203.00	(122,810.68)	56.8
01-11-31500	2,735.38	164,440.12	160,000.00	4,440.12	102.8
TOTAL TAXES	19,045.18	1,537,333.10	1,881,586.00	(344,252.90)	81.7
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	24,575.00	22,000.00	2,575.00	111.7
01-11-32500	30,940.96	52,867.98	125,000.00	(72,132.02)	42.3
01-11-32510	29,566.34	169,145.56	410,000.00	(240,854.44)	41.3
01-11-32600	.00	1,723.58	2,000.00	(276.42)	86.2
01-11-32900	.00	10.00	.00	10.00	.0
01-11-33100	810.00	42,574.00	70,000.00	(27,426.00)	60.8
01-11-33200	.00	.00	250.00	(250.00)	.0
01-11-33500	170.00	866.00	2,500.00	(1,634.00)	34.6
TOTAL LICENSES & PERMITS	61,487.30	291,762.12	631,750.00	(339,987.88)	46.2
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	.00	486,502.91	976,548.00	(490,045.09)	49.8
01-11-34200	(8,295.87)	78,254.64	205,000.00	(126,745.36)	38.2
01-11-34300	10,565.78	63,893.06	120,000.00	(56,106.94)	53.2
01-11-34400	167,020.80	934,015.11	1,950,000.00	(1,015,984.89)	47.9
01-11-34450	16,449.85	110,069.60	224,989.00	(114,919.40)	48.9
01-11-34762	22,938.52	42,540.80	150,000.00	(107,459.20)	28.4
TOTAL INTERGOVERNMENTAL REVENUES	208,679.08	1,715,276.12	3,626,537.00	(1,911,260.88)	47.3
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	6,913.39	37,262.94	115,000.00	(77,737.06)	32.4
TOTAL FINES, FORFEITURES & PENALTIES	6,913.39	37,262.94	115,000.00	(77,737.06)	32.4
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	34,279.18	201,617.49	350,000.00	(148,382.51)	57.6
01-11-36700	6,255.00	36,342.50	85,000.00	(48,657.50)	42.8
01-11-36800	5,000.00	30,000.00	60,000.00	(30,000.00)	50.0
01-11-36900	10,294.54	64,924.82	60,000.00	4,924.82	108.2
01-11-39960	5,200.00	40,022.25	115,000.00	(74,977.75)	34.8

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC CHARGES FOR SERVICES	61,028.72	372,907.06	670,000.00	(297,092.94)	55.7
<u>OTHER FEES</u>					
01-11-37600 GRAVE OPENING FEES	725.00	9,725.00	20,000.00	(10,275.00)	48.6
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	42,750.00	85,500.00	(42,750.00)	50.0
01-11-37900 OTHER REVENUES	8,603.75	51,622.50	103,245.00	(51,622.50)	50.0
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	12,000.00	(12,000.00)	0
01-11-37910 BUILDING AND ZONING FEES	.00	1,150.00	2,000.00	(850.00)	57.5
TOTAL OTHER FEES	16,453.75	105,247.50	223,245.00	(117,997.50)	47.1
<u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	671.83	2,466.83	1,100.00	1,366.83	224.3
01-11-38200 RENTAL INCOME	1,200.00	5,400.00	.00	5,400.00	0
01-11-38700 LOT SALES	475.00	13,300.00	15,000.00	(1,700.00)	88.7
01-11-38800 CEMETERY RECEIPTS	810.00	1,569.60	3,000.00	(1,430.40)	52.3
01-11-38900 MISCELLANEOUS	9,428.75	30,709.70	72,250.00	(41,540.30)	42.5
TOTAL MISCELLANEOUS REVENUE	12,585.58	53,446.13	91,350.00	(37,903.87)	58.5
<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	857,713.98	1,715,428.00	(857,714.02)	50.0
01-11-39920 TRANSFER FROM WATER	8,884.58	53,307.48	106,615.00	(53,307.52)	50.0
01-11-39930 TRANSF FROM WATER RECLAMATION	12,309.83	73,858.98	147,718.00	(73,859.02)	50.0
01-11-39946 SALES TAX FUND TRANSFER	19,053.33	114,319.98	228,700.00	(114,380.02)	50.0
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	6,000.00	12,000.00	(6,000.00)	50.0
01-11-39949 MFT FUND TRANSFER	.00	.00	50,000.00	(50,000.00)	0
01-11-39950 SOLID WASTE TRANSFER	58,280.75	349,684.50	699,369.00	(349,684.50)	50.0
TOTAL OTHER FINANCING SOURCES	242,480.82	1,455,184.92	2,959,830.00	(1,504,645.08)	49.2
TOTAL FUND REVENUE	628,673.82	5,568,419.89	10,199,298.00	(4,630,878.11)	54.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	3,884.68	24,417.99	50,500.00	(26,082.01)	48.4
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	(100.00)	0
01-12-55400-000 PRINTING	.00	.00	200.00	(200.00)	0
01-12-56100-000 DUES	.00	175.00	1,200.00	(1,025.00)	14.6
01-12-56200-000 TRAVEL EXPENSES	71.82	746.94	1,500.00	(753.06)	49.8
01-12-56600-000 CONFERENCE EXPENSES	.00	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	3,956.50	26,770.93	60,000.00	(33,229.07)	44.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	5,610.13	31,893.26	76,770.00	(44,876.74)	41.5
01-13-42200-000 SALARIES-PART-TIME	2,212.44	14,118.08	30,000.00	(15,881.92)	47.1
01-13-42400-000 VACATION	295.27	5,263.26	.00	5,263.26	0
01-13-45100-000 HEALTH INSURANCE	1,488.91	9,682.09	20,867.00	(11,184.91)	46.4
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	.00	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	298.14	644.91	4,500.00	(3,855.09)	14.3
01-13-56300-000 TRAINING	.00	.00	800.00	(800.00)	0
01-13-56500-000 PUBLICATIONS	.00	.00	300.00	(300.00)	0
01-13-56600-000 CONFERENCE	.00	1,136.54	3,500.00	(2,363.46)	32.5
01-13-65100-000 OFFICE SUPPLIES	37.37	300.08	3,000.00	(2,699.92)	10.0
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	1,104.00	6,032.00	15,000.00	(8,968.00)	40.2
TOTAL CITY CLERK	11,046.26	72,856.69	168,587.00	(95,730.31)	43.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,885.12	18,117.32	40,100.00	(21,982.68)	45.2
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	0
01-17-42400-000 VACATION	153.87	1,182.43	.00	1,182.43	0
01-17-42500-000 SICK	38.47	38.47	.00	38.47	0
01-17-45100-000 HEALTH INSURANCE	588.91	3,822.34	8,137.00	(4,314.66)	47.0
01-17-51100-000 MAINTENANCE (BUILDING)	1,165.00	4,105.81	9,000.00	(4,894.19)	45.6
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	908.95	2,500.00	(1,593.05)	36.3
01-17-53700-000 NETWORK ADMINISTRATION	7,418.75	44,512.50	89,019.00	(44,506.50)	50.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	9,379.10	24,814.56	38,000.00	(13,185.44)	65.3
01-17-55200-000 TELEPHONE	134.56	841.30	2,500.00	(1,658.70)	33.7
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	0
01-17-57100-000 UTILITIES	7,686.68	50,582.34	85,000.00	(34,417.66)	59.5
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	243.00	500.00	(257.00)	48.6
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	138.00	500.00	(362.00)	27.6
01-17-59500-000 PROPERTY TAX	(44.37)	11,282.11	4,500.00	6,782.11	250.7
01-17-61100-000 MAINTENANCE BUILDING	6.18	9.66	3,000.00	(2,990.34)	3
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	952.29	3,526.26	5,000.00	(1,473.74)	70.5
01-17-65400-000 GENERAL SUPPLIES	432.04	2,039.70	5,000.00	(2,960.30)	40.8
01-17-82000-000 BUILDING	.00	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	4,365.00	43,390.00	56,000.00	(12,610.00)	77.5
01-17-91100-000 COMMUNITY RELATIONS	.00	15,480.39	26,000.00	(10,519.61)	59.5
01-17-91400-000 SALES TAX REBATE	85,109.11	85,109.11	90,000.00	(4,890.89)	94.6
01-17-99910-000 TRANSFER AMBULANCE FUND	1,666.67	10,000.02	20,000.00	(9,999.98)	50.0
01-17-99964-000 TRANSFER ADMIN SERVICE	21,834.00	131,004.00	262,010.00	(131,006.00)	50.0
TOTAL MUNICIPAL BUILDING	143,971.87	455,748.38	777,266.00	(321,517.62)	58.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	5,996.25	45,827.60	130,000.00	(84,172.40)	35.3
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	 5,996.25	 45,827.60	 135,350.00	 (89,522.40)	 33.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	12,560.94	78,224.42	165,700.00	(87,475.58)	47.2
01-19-42400-000 VACATION	.00	3,179.68	.00	3,179.68	0
01-19-45100-000 HEALTH INSURANCE	2,092.89	13,587.06	29,010.00	(15,422.94)	46.8
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	980.40	5,000.00	(4,019.60)	19.6
01-19-55100-000 POSTAGE	.00	22.95	.00	22.95	0
01-19-55200-000 TELEPHONE	226.11	1,396.91	3,600.00	(2,203.09)	38.8
01-19-55300-000 PUBLISHING	.00	109.00	100.00	9.00	109.0
01-19-56100-000 DUES	298.00	1,767.95	3,000.00	(1,232.05)	58.9
01-19-56200-000 TRAVEL EXPENSES	73.78	848.51	2,500.00	(1,651.49)	33.9
01-19-56400-000 TUITION	.00	6,397.49	8,800.00	(2,402.51)	72.7
01-19-56500-000 PUBLICATIONS	.00	63.96	305.00	(241.04)	21.0
01-19-56600-000 CONFERENCE EXPENSES	671.06	2,774.12	6,000.00	(3,225.88)	46.2
01-19-65100-000 OFFICE SUPPLIES	.00	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	.00	202.93	1,000.00	(797.07)	20.3
01-19-92900-000 MISCELLANEOUS CHARGES	.00	14.28	.00	14.28	0
TOTAL CITY MANAGER	15,922.78	109,660.73	226,515.00	(116,854.27)	48.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT	180,893.66	710,864.33	1,367,718.00	(656,853.67)	52.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	129,102.62	794,083.05	1,823,903.00	(1,029,819.95)	43.5
01-21-42200-000 SALARIES - PART-TIME	4,557.86	25,184.39	55,000.00	(29,815.61)	45.8
01-21-42300-000 SALARIES - OVERTIME	17,990.39	103,942.61	195,000.00	(91,057.39)	53.3
01-21-42400-000 SALARIES - VACATION PAY	9,222.58	92,091.84	00	92,091.84	0
01-21-42500-000 SALARIES - SICK PAY	1,211.08	10,993.36	00	10,993.36	0
01-21-42800-000 OIC - ON-CALL FTO	1,667.92	11,941.30	26,000.00	(14,058.70)	45.9
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	70,411.07	251,786.03	389,808.00	(138,021.97)	64.6
01-21-45100-000 HEALTH INSURANCE	27,114.58	182,149.11	424,419.00	(242,269.89)	42.9
01-21-47100-000 UNIFORM ALLOWANCE	19.68	11,825.53	30,000.00	(18,174.47)	39.4
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,204.07	20,387.40	40,000.00	(19,612.60)	51.0
01-21-51300-000 MAINTENANCE - VEHICLE	3,478.10	12,466.28	35,000.00	(22,533.72)	35.6
01-21-53400-000 MEDICAL SERVICES	90.00	1,925.00	2,000.00	(75.00)	96.3
01-21-53700-000 DATA PROCESSING SERVICES	133.92	18,416.32	27,000.00	(8,583.68)	68.2
01-21-54900-000 OTHER PROFESSIONAL SERVICES	650.00	650.00	8,000.00	(7,350.00)	8.1
01-21-55100-000 POSTAGE	00	45.02	200.00	(154.98)	22.5
01-21-55200-000 TELEPHONE	2,074.41	9,963.31	18,000.00	(8,036.69)	55.4
01-21-55300-000 PUBLISHING	78.00	78.00	1,000.00	(922.00)	7.8
01-21-55400-000 PRINTING	00	1,982.51	4,000.00	(2,037.49)	49.1
01-21-56100-000 DUES	375.00	3,158.06	7,000.00	(3,841.94)	45.1
01-21-56200-000 TRAVEL EXPENSES	1,469.20	3,601.31	3,500.00	101.31	102.9
01-21-56300-000 TRAINING	105.00	6,998.25	10,000.00	(3,001.75)	70.0
01-21-57100-000 UTILITIES	105.45	656.92	1,200.00	(543.08)	54.7
01-21-57800-000 ANIMAL CONTROL	72.00	390.79	1,500.00	(1,109.21)	26.1
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	00	00	500.00	(500.00)	0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	00	108.50	4,000.00	(3,891.50)	2.7
01-21-65100-000 OFFICE SUPPLIES	350.63	3,847.26	6,500.00	(2,652.74)	59.2
01-21-65200-000 OPERATING SUPPLIES	2,837.34	9,585.06	20,000.00	(10,414.94)	47.9
01-21-65500-000 AUTOMOBILE FUEL/OIL	2,640.40	16,780.45	45,000.00	(28,219.55)	37.3
01-21-65800-000 PRISONER SUPPLIES	00	874.17	3,000.00	(2,125.83)	29.1
01-21-66200-000 K9 SUPPLIES	779.04	6,309.27	5,000.00	1,309.27	126.2
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	00	00	132,154.00	(132,154.00)	0
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	29,134.00	33,562.69	250,000.00	(216,437.31)	13.4
01-21-91700-000 INVESTIGATIONS	140.00	1,126.38	3,000.00	(1,873.62)	37.6
01-21-91710-000 DRUG INVESTIGATIONS	00	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	308,014.34	1,641,744.52	3,583,684.00	(1,941,939.48)	45.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	74,177.43	453,604.52	1,027,013.00	(573,408.48)	44.2
01-22-42200-000 SALARIES - PART-TIME	5,577.75	41,561.00	106,440.00	(64,879.00)	39.1
01-22-42300-000 SALARY EXPENSE - OVERTIME	15,733.24	88,017.47	170,980.00	(82,962.53)	51.5
01-22-42400-000 SALARIES - VACATION PAY	6,242.89	38,815.64	.00	38,815.64	0
01-22-42500-000 SALARIES - SICK PAY	673.68	3,251.07	.00	3,251.07	0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	62,652.55	224,044.87	346,855.00	(122,810.13)	64.6
01-22-45100-000 HEALTH INSURANCE	18,502.63	110,251.72	220,347.00	(110,095.28)	50.0
01-22-47100-000 UNIFORM ALLOWANCE	63.98	5,964.97	11,000.00	(5,035.03)	54.2
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	541.00	2,319.47	9,000.00	(6,680.53)	25.8
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	.00	11,220.51	12,000.00	(779.49)	93.5
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	895.56	7,807.61	10,700.00	(2,892.39)	73.0
01-22-53400-000 MEDICAL SERVICES	.00	130.00	7,800.00	(7,670.00)	1.7
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,262.52	16,191.79	40,000.00	(23,808.21)	40.5
01-22-55100-000 POSTAGE	2.85	76.62	500.00	(423.38)	15.3
01-22-55200-000 TELEPHONE	468.70	2,812.21	9,500.00	(6,687.79)	29.6
01-22-55400-000 PRINTING	61.00	61.00	150.00	(89.00)	40.7
01-22-56100-000 DUES	.00	724.00	1,400.00	(676.00)	51.7
01-22-56200-000 TRAVEL EXPENSES	.00	248.28	2,500.00	(2,251.72)	9.9
01-22-56300-000 TRAINING	110.00	4,009.11	6,000.00	(1,990.89)	66.8
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	1,112.24	7,228.39	19,000.00	(11,771.61)	38.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	58.39	1,427.59	3,000.00	(1,572.41)	47.6
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	317.89	685.22	5,000.00	(4,314.78)	13.7
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	58.87	1,463.49	5,000.00	(3,536.51)	29.3
01-22-65100-000 OFFICE SUPPLIES	3.47	499.45	2,500.00	(2,000.55)	20.0
01-22-65200-000 OPERATING SUPPLIES	1,256.03	9,332.51	14,000.00	(4,667.49)	66.7
01-22-65400-000 JANITORIAL SUPPLIES	1,098.76	2,670.90	4,500.00	(1,829.10)	59.4
01-22-65500-000 AUTOMOTIVE FUEL/OIL	580.27	3,671.78	15,000.00	(11,328.22)	24.5
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	732.92	2,823.35	60,000.00	(57,176.65)	4.7
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	194,184.62	1,041,586.34	2,163,085.00	(1,121,498.66)	48.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	502,198.96	2,683,330.86	5,746,769.00	(3,063,438.14)	46.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
STREET DIVISION					
01-41-42100-000 SALARIES (FULL-TIME)	48,184.27	286,805.95	658,473.00	(371,667.05)	43.6
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	812.69	11,629.68	62,500.00	(50,870.32)	18.6
01-41-42400-000 VACATION	1,532.37	27,005.24	.00	27,005.24	0
01-41-42500-000 SICK	954.08	4,558.60	.00	4,558.60	0
01-41-42600-000 SALARIES-PAGER PAY	1,132.00	6,847.43	19,000.00	(12,152.57)	36.0
01-41-45100-000 HEALTH INSURANCE	(1,327.62)	67,326.61	149,613.00	(82,286.39)	45.0
01-41-47100-000 UNIFORM ALLOWANCE	55.32	327.35	1,000.00	(672.65)	32.7
01-41-47300-000 CLOTHING ACQUISITION	385.91	2,019.47	2,300.00	(280.53)	87.8
01-41-51100-000 MAINTENANCE (BUILDING)	712.50	2,040.50	2,500.00	(459.50)	81.6
01-41-51200-000 MAINTENANCE (EQUIPMENT)	864.00	8,921.50	17,500.00	(8,578.50)	51.0
01-41-51300-000 MAINT.SERVICE-VEHICLE	2,505.25	7,483.57	20,000.00	(12,516.43)	37.4
01-41-51400-000 MAINTENANCE STREET	.00	26,987.68	30,000.00	(3,012.32)	90.0
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	158.66	1,035.66	2,000.00	(964.34)	51.8
01-41-54900-000 OTHER PROFESSIONAL SERVICES	1,581.00	10,352.66	14,000.00	(3,647.34)	74.0
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	0
01-41-55200-000 TELEPHONE	544.60	2,941.42	4,700.00	(1,758.58)	62.6
01-41-55300-000 PUBLISHING	.00	.00	300.00	(300.00)	0
01-41-56200-000 TRAVEL EXPENSES	114.02	882.47	1,200.00	(317.53)	73.5
01-41-56300-000 TRAINING	250.00	1,335.00	3,500.00	(2,165.00)	38.1
01-41-57100-000 UTILITIES	939.07	4,717.47	15,000.00	(10,282.53)	31.5
01-41-57200-000 STREET LIGHTING	12,878.79	76,822.55	165,000.00	(88,177.45)	46.6
01-41-59400-000 LEASE OR RENTALS	.00	325.00	5,000.00	(4,675.00)	6.5
01-41-61100-000 MAINTENANCE BUILDING	234.40	2,884.38	5,000.00	(2,115.62)	57.7
01-41-61200-000 MAINTENANCE (EQUIPMENT)	1,068.23	5,753.92	16,000.00	(10,246.08)	36.0
01-41-61300-000 MAINT SUPPLIES-VEHICLE	4,356.88	11,087.09	35,000.00	(23,912.91)	31.7
01-41-61400-000 SUPPLIES STREETS	10,168.80	38,551.15	55,000.00	(16,448.85)	70.1
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	120,000.00	(120,000.00)	0
01-41-61700-000 MAINT SUPPLIES-GROUNDS	571.20	2,782.33	12,000.00	(9,217.67)	23.2
01-41-62900-000 SUPPLIES OTHER	1,234.56	11,341.35	15,000.00	(3,658.65)	75.6
01-41-65100-000 OFFICE SUPPLIES	227.24	712.03	2,000.00	(1,287.97)	35.6
01-41-65200-000 OPERATING SUPPLIES	289.74	3,040.25	8,000.00	(4,959.75)	38.0
01-41-65300-000 SMALL TOOLS	2,185.33	2,438.53	3,200.00	(761.47)	76.2
01-41-65400-000 JANITORIAL SUPPLIES	22.96	177.64	1,000.00	(822.36)	17.8
01-41-65500-000 GASOLINE/OIL	2,327.51	19,478.85	60,000.00	(40,521.15)	32.5
01-41-66100-000 SAFETY SUPPLIES	423.36	1,050.48	3,500.00	(2,449.52)	30.0
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	95,387.12	761,404.31	1,657,886.00	(896,481.69)	45.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,921.76	28,908.08	67,350.00	(38,441.92)	42.9
01-46-42200-000 SALARIES (PART-TIME)	.00	.00	4,500.00	(4,500.00)	0
01-46-42300-000 SALARY EXPENSE-OVERTIME	242.85	779.43	7,100.00	(6,320.57)	11.0
01-46-42400-000 VACATION	259.04	3,756.08	.00	3,756.08	0
01-46-42500-000 SICK PAY	.00	32.38	.00	32.38	0
01-46-45100-000 HEALTH INSURANCE	1,422.21	9,491.22	20,867.00	(11,375.78)	45.5
01-46-47100-000 UNIFORM ALLOWANCE	23.36	151.84	300.00	(148.16)	50.6
01-46-47300-000 CLOTHING ACQUISITION	.00	84.35	200.00	(115.65)	42.2
01-46-51100-000 MAINTENANCE (BUILDING)	.00	348.00	1,500.00	(1,152.00)	23.2
01-46-51200-000 MAINTENANCE (EQUIPMENT)	332.50	332.50	500.00	(167.50)	66.5
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	67.43	300.00	(232.57)	22.5
01-46-54900-000 OTHER PROFESSIONAL SERVICES	2,119.00	9,984.00	10,000.00	(16.00)	99.8
01-46-55200-000 TELEPHONE	159.04	860.22	1,500.00	(639.78)	57.4
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	193.69	1,311.43	3,250.00	(1,938.57)	40.4
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	1,000.00	(1,000.00)	0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	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	210.00	786.01	1,500.00	(713.99)	52.4
01-46-65200-000 OPERATING SUPPLIES	.00	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	.00	22.44	100.00	(77.56)	22.4
01-46-65500-000 GASOLINE/OIL	176.12	1,294.32	4,500.00	(3,205.68)	28.8
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	10,059.57	58,850.28	134,417.00	(75,566.72)	43.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	12,672.24	79,329.15	175,200.00	(95,870.85)	45.3
01-48-42200-000 SALARIES-PART-TIME	.00	.00	11,700.00	(11,700.00)	0
01-48-42400-000 VACATION	596.65	2,675.41	.00	2,675.41	0
01-48-42500-000 SICK	129.01	2,294.41	.00	2,294.41	0
01-48-45100-000 HEALTH INSURANCE	2,985.62	19,395.38	41,800.00	(22,404.62)	46.4
01-48-51100-000 MAINTENANCE (BUILDING)	.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)	245.00	1,136.74	2,000.00	(863.26)	56.8
01-48-53200-000 ENGINEERING SERVICE	440.00	4,705.00	22,000.00	(17,295.00)	21.4
01-48-54900-000 OTHER PROFESSIONAL SERVICES	68.84	752.44	4,100.00	(3,347.56)	18.4
01-48-55100-000 POSTAGE	.00	49.00	50.00	(1.00)	98.0
01-48-55200-000 TELEPHONE	289.22	1,850.51	3,860.00	(2,009.49)	47.9
01-48-55300-000 PUBLISHING	.00	34.50	100.00	(65.50)	34.5
01-48-56100-000 DUES	465.00	735.00	2,150.00	(1,415.00)	34.2
01-48-56200-000 TRAVEL EXPENSES	352.82	1,243.69	3,200.00	(1,956.31)	38.9
01-48-56300-000 TRAINING	378.58	1,076.24	2,500.00	(1,423.76)	43.1
01-48-56500-000 PUBLICATIONS	.00	171.00	150.00	21.00	114.0
01-48-57100-000 UTILITIES	480.53	2,962.58	4,900.00	(1,937.42)	60.5
01-48-61200-000 SUPPLIES (EQUIPMENT)	326.42	729.76	2,400.00	(1,670.24)	30.4
01-48-65100-000 OFFICE SUPPLIES	.00	256.14	1,200.00	(943.86)	21.4
01-48-65300-000 SMALL TOOLS	129.99	254.97	550.00	(295.03)	46.4
01-48-65400-000 JANITORIAL SUPPLIES	.00	259.48	800.00	(540.52)	32.4
01-48-65500-000 GASOLINE & OIL	166.47	1,649.87	3,800.00	(2,150.13)	43.4
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	.00	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	.00	65.46	100.00	(34.54)	65.5
TOTAL ENGINEERING	19,726.39	127,575.71	303,460.00	(175,884.29)	42.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS	125,173 08	947,830 30	2,095,763 00	(1,147,932 70)	45 2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 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)	22,558.84	130,094.93	296,948.00	(166,853.07)	43.8
01-44-42200-000 SALARIES (PART-TIME)	.00	.00	3,000.00	(3,000.00)	0
01-44-42400-000 VACATION	168.09	19,052.60	.00	19,052.60	0
01-44-42500-000 SICK	.00	2,498.26	.00	2,498.26	0
01-44-45100-000 HEALTH INSURANCE	4,000.37	26,557.89	55,711.00	(29,153.11)	47.7
01-44-51300-000 MAINTENANCE (VEHICLE)	554.26	586.42	1,500.00	(913.58)	39.1
01-44-52900-000 NUISANCE ABATEMENT	90.00	7,715.00	3,500.00	4,215.00	220.4
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	621.25	3,843.75	21,000.00	(17,156.25)	18.3
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	14,644.90	48,891.43	150,000.00	(101,108.57)	32.6
01-44-54920-000 OTHER PROF SVCS - REBRANDING	7,000.00	10,035.38	100,000.00	(89,964.62)	10.0
01-44-55100-000 POSTAGE	.00	.00	300.00	(300.00)	0
01-44-55200-000 TELEPHONE	130.84	786.16	1,500.00	(713.84)	52.4
01-44-55300-000 PUBLISHING	66.75	2,616.30	4,400.00	(1,783.70)	59.5
01-44-55400-000 PRINTING	139.65	245.35	600.00	(354.65)	40.9
01-44-56100-000 DUES	149.00	461.85	1,500.00	(1,038.15)	30.8
01-44-56200-000 TRAVEL EXPENSES	95.04	2,361.10	750.00	1,611.10	314.8
01-44-56300-000 TRAINING	.00	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
01-44-57100-000 UTILITIES	2,876.05	2,876.05	.00	2,876.05	0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	971.70	1,000.00	(28.30)	97.2
01-44-65100-000 OFFICE SUPPLIES	82.27	563.12	2,300.00	(1,736.88)	24.5
01-44-65200-000 OPERATING SUPPLIES	99.00	124.21	.00	124.21	0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	81.97	494.03	1,500.00	(1,005.97)	32.9
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	1,160.00	1,189.36	2,000.00	(810.64)	59.5
01-44-92900-000 MISCELLANEOUS CHARGES	(443.72)	.00	.00	.00	.0
TOTAL COMMUNITY DEVELOPMENT	54,074.56	265,289.49	673,559.00	(408,269.51)	39.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	9,666.92	54,631.85	149,539.00	(94,907.15)	36.5
01-61-42100-000 SALARIES (FULL-TIME)	1,836.16	2,453.24	00	2,453.24	0
01-61-42400-000 VACATION	.00	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	14,002.16	31,300.00	(17,297.84)	44.7
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.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	118.43	725.28	1,900.00	(1,174.72)	38.2
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	68.54	773.00	1,000.00	(227.00)	77.3
01-61-65200-000 OPERATING SUPPLIES	.00	51.81	200.00	(148.19)	25.9
01-61-83000-000 EQUIPMENT	.00	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	13,934.83	82,543.28	206,489.00	(123,945.72)	40.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOP	68,009.39	347,832.77	880,048.00	(532,215.23)	39.5
TOTAL FUND EXPENDITURES	<u>876,275.09</u>	<u>4,689,858.26</u>	<u>10,090,298.00</u>	<u>(5,400,439.74)</u>	<u>46.5</u>
NET REVENUE OVER EXPENDITURES	<u>(247,601.27)</u>	<u>878,561.63</u>	<u>109,000.00</u>	<u>769,561.63</u>	<u>806.0</u>

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 6 MONTHS ENDING OCTOBER 31, 2016

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	604	38,074	39,000	926	97.6
Insurance	1,282	80,812	82,875	2,063	97.5
Illinois Municipal Retirement	50,254	254,856	260,031	5,175	98.0
Social Security	3,406	214,744	220,050	5,306	97.6
Ambulance	1,669	10,002	20,015	10,013	50.0
Motor Fuel Tax	18,418	118,359	417,600	299,241	28.3
Utility Tax	33,110	182,257	370,500	188,243	49.2
Travel and Tourism	26,713	173,142	267,200	94,058	64.8
Sales Tax	84,768	944,534	523,137	(421,397)	180.6
Lighthouse Pointe TIF	24,421	615,335	644,994	29,659	95.4
Foreign Fire Insurance	-	-	20,025	20,025	0.0
TIF	-	360,192	-	(360,192)	0.0
Overweight Truck	6,392	32,735	74,200	41,465	44.1
Capital Improvement	53,135	320,342	1,754,453	1,434,111	18.3
Stormwater Management	37	2,755	4,600	1,845	59.9
Technology Park	-	9	-	(9)	0.0
Debt Service	-	-	-	-	0.0
Solid Waste	223,500	604,550	1,248,500	643,950	48.4
Technology Center	94,627	567,805	1,247,924	680,119	45.5
Airport	27,764	473,504	468,428	(5,076)	101.1
Railroad	232,133	916,540	1,223,383	306,843	74.9
Golf Course	114,781	356,744	346,000	(10,744)	103.1
Administrative Services	54,342	328,062	652,094	324,032	50.3
Total Revenues	1,061,357	6,595,354	9,885,009	3,289,655	66.7

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PERCENT</u>
OPERATING EXPENSES					
Audit	1,963	25,413	37,500	12,088	67.8
Insurance	20,088	141,142	358,000	216,858	39.4
Illinois Municipal Retirement	20,600	134,226	257,000	122,774	52.2
Social Security	16,147	105,737	210,000	104,263	50.4
Ambulance	-	-	-	-	0.0
Motor Fuel Tax	-	-	331,000	331,000	0.0
Utility Tax	-	-	645,000	645,000	0.0
Travel and Tourism	55,601	200,839	338,883	138,044	59.3
Sales Tax	19,053	114,320	819,200	704,880	14.0
Lighthouse Pointe TIF	168,363	771,618	850,493	78,875	90.7
Foreign Fire Insurance	-	-	33,000	33,000	0.0
TIF	(1,208)	393,009	150,750	(242,259)	260.7
Overweight Truck	1,262	7,572	17,500	9,928	43.3
Capital Improvement	113,640	1,404,520	2,934,200	1,529,680	47.9
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	96,529	699,449	1,367,505	668,056	51.2
Technology Center	79,232	476,799	867,369	390,570	55.0
Airport	32,271	302,441	483,617	181,177	62.5
Railroad	45,407	1,188,105	1,398,972	210,867	84.9
Golf Course	46,351	256,717	393,011	136,294	65.3
Administrative Services	43,139	283,205	618,225	335,020	45.8
Total Expenses	795,387	6,547,141	12,213,972	5,666,831	53.6
Revenue over Expenses	255,970	48,212	(2,328,963)	(2,377,175)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND October 31, 2016 and 2015

	October 31, 2016	October 31, 2015
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	25,121,411	21,133,049
Less: Accumulated Depreciation	(7,297,857)	(6,806,665)
Net Plant in Service	17,823,554	14,326,383
CURRENT ASSETS		
Cash & Investments	3,401,359	2,339,564
Customer Accounts Receivable	862,011	283,453
Other Accounts Receivable		67,642
Inventory		
Prepaid Expenses	25,041	23,982
Total Current Assets	4,288,411	2,714,642
OTHER DEBITS		
Unamortized Loss		
Deferred Outflows of Resources	121,622	
Total Other Debits	121,622	
TOTAL ASSETS	22,233,586	17,041,026
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	18,653,534	16,686,285
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	18,837,222	16,869,973
LIABILITIES		
Current Liabilities		
Accounts Payable	454,660	138,909
Accrued Liabilities	239,475	32,143
Total Current Liabilities	694,135	171,052
Non-Current Liabilities		
Note Payable - Associated Company		
Other Non-Current Liabilities	2,702,229	
Total Non-Current Liabilities	2,702,229	
Total Liabilities	3,396,364	171,052
TOTAL LIABILITIES AND EQUITY	22,233,586	17,041,026

ROCHELLE MUNICIPAL UTILITIES

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

For the 6 Months Ending October 31, 2016 and 2015

	2016	2015	Variance	%
OPERATING REVENUES				
Residential Sales	445,523	461,318	(15,795)	96.6
Commercial Sales	374,152	366,236	7,915	102.2
Industrial Sales	427,456	369,948	57,508	115.5
Interdepartmental Sales				.0
Other Operating Revenues	64,623	50,886	13,738	127.0
	1,311,754	1,248,388	63,366	105.1
OPERATING EXPENSES				
Source of Supply - Operations	144,770	139,785	4,984	103.6
Source of Supply - Maintenance	10,988	4,045	6,943	271.6
Water Treatment - Operations	81,383	72,141	9,242	112.8
Water Treatment - Maintenance	18,530	16,970	1,560	109.2
Distribution - Operations	42,201	42,834	(634)	98.5
Distribution - Maintenance	109,023	138,189	(27,166)	80.1
Customer Accounts	59,336	61,101	(1,765)	97.1
Administrative and General	91,732	82,858	8,874	110.7
Depreciation	244,308	241,731	2,577	101.1
Indirect Transfers to Municipality				.0
	802,270	797,654	4,616	100.6
Operating Income (Loss)	509,484	450,734	58,750	113.0
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	1,290,000	80	1,289,920	1,612,500
Investment Income	1,754	963	791	182.1
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(228)	(763)	535	(29.9)
Interest Expense	(3)	(4)	1	(84.5)
	1,291,522	276	1,291,246	467,130.5
Net Income Before Amortizations	1,801,006	451,010	1,349,996	399.3
Amortization of Contributions in Aid of Construction				.0
Net Income	1,801,006	451,010	1,349,996	399.3
Operating Transfers In (Out)	(53,307)	(48,028)	(5,279)	(111.0)
Interfund Transfer W/WR Loan Forgiveness				.0
Increase (Decrease) in Retained Earnings	1,747,699	402,982	1,344,717	433.7
RETAINED EARNINGS - Beginning of Period	16,905,835	16,283,303	622,532	103.8
RETAINED EARNINGS - END OF PERIOD	18,653,534	16,686,285	1,967,249	111.8

ROCHELLE MUNICIPAL UTILITIES

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

	October 31, 2016	October 31, 2015
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	40,977,912	40,086,156
Less: Accumulated Depreciation	(21,930,345)	(20,969,798)
Net Plant in Service	19,047,567	19,116,358
CURRENT ASSETS		
Cash & Investments	1,737,846	1,779,831
Customer Accounts Receivable	694,158	801,516
Other Accounts Receivable	14	89,796
Inventory	3,480	3,480
Prepaid Expenses	54,698	56,910
Total Current Assets	2,490,197	2,731,533
RESTRICTED FUNDS	456,583	524,957
NON-CURRENT ASSETS		
Unamortized Loss		
Deferred Outflows of Resources	323,258	
Note Receivable - Associated Company		
Total Non-Current Assets	323,258	
TOTAL ASSETS	22,317,606	22,372,849
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	13,964,948	14,163,315
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	20,933,713	21,132,080
LIABILITIES		
Current Liabilities:		
Accounts Payable	136,662	310,191
Accrued Liabilities	633,758	89,036
Total Current Liabilities	770,419	379,227
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	1,383,892	1,240,769
TOTAL LIABILITIES AND EQUITY	22,317,606	22,372,849

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 6 Months Ending October 31, 2016 and 2015

	2016	2015	Variance	%
OPERATING REVENUES				
Residential Sales	466,864	508,855	(41,991)	91.8
Commercial Sales	494,261	501,771	(7,510)	98.5
Industrial Sales	458,632	311,459	147,173	147.3
Interdepartmental Sales				0
Other Operating Revenues	100,851	90,210	10,640	111.8
Total Operating Revenues	1,520,608	1,412,296	108,312	107.7
OPERATING EXPENSES				
Collection - Operations	59,411	47,509	11,902	125.1
Collection - Maintenance	74,089	61,483	12,606	120.5
Pumping - Operations	417	125	292	333.9
Pumping - Maintenance	390	574	(184)	68.0
Treatment and Disposal - Operations	438,949	446,474	(9,525)	97.9
Treatment and Disposal - Maintenance	90,609	107,244	(16,635)	84.5
Customer Accounts	63,113	67,626	(4,513)	93.3
Administrative and General	105,302	94,576	10,727	111.3
Depreciation	486,733	462,779	23,954	105.2
Total Operating Expenses	1,317,014	1,288,389	28,625	102.2
Operating Income (Loss)	203,594	123,907	79,687	164.3
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	3,554	4,343	(789)	81.8
Non Utility Income		436	(436)	0
Merchandising, Jobbing & Contract Income	4,000	6,590	(2,589)	60.7
Merchandising, Jobbing & Contract Expense	(1,363)	(1,617)	255	(84.3)
Amortization Expense				0
Interest Expense	(8,824)	(12,541)	3,717	(70.4)
Total Non-Operating Revenue (Expense)	(2,633)	(2,790)	157	(94.4)
Net Income Before Amortizations	200,962	121,117	79,845	165.9
Amortization of Contributions in Aid of Construction				0
Net Income	200,962	121,117	79,845	165.9
Operating Transfers In (Out)	(73,859)	(65,340)	(8,519)	(113.0)
Interfund transfer W/WR loan forgiveness				0
Increase (Decrease) in Retained Earnings	127,103	55,778	71,325	227.9
RETAINED EARNINGS - Beginning of Period	13,837,846	14,107,538	(269,692)	98.1
RETAINED EARNINGS - END OF PERIOD	13,964,948	14,163,315	(198,367)	98.6

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND October 31, 2016 and 2015

	October 31, 2016	October 31, 2015
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	84,337,379	79,343,175
Less: Accumulated Depreciation	(43,939,553)	(40,625,841)
Net Plant in Service	40,397,826	38,717,335
CURRENT ASSETS		
Cash & Investments	7,807,377	3,108,383
Customer Accounts Receivable	5,479,492	5,101,077
Other Accounts Receivable		
Inventory	2,012,555	2,620,951
Prepaid Expenses	421,261	408,771
Total Current Assets	15,720,684	11,239,182
RESTRICTED ASSETS	6,448,020	11,093,561
NON-CURRENT ASSETS		
Unamortized Loss	1,877,632	2,117,461
Deferred Outflows of Resources	953,771	
Other Deferred Debits	221,953	246,538
Interdepartmental Loan Receivable	525,247	629,710
Total Non-Current Assets	3,578,603	2,993,709
TOTAL ASSETS	66,145,134	64,043,786
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,217,953	43,292,809
Total Equity	44,217,953	43,292,809
LIABILITIES		
Current Liabilities		
Accounts Payable	3,020,283	3,319,770
Accrued Liabilities	1,847,981	262,414
Total Current Liabilities	4,868,264	3,582,184
Non-Current Liabilities		
Bonds Payable	16,827,780	16,911,498
Other Non-Current Liabilities	231,137	257,296
Total Non-Current Liabilities	17,058,917	17,168,794
Total Liabilities	21,927,180	20,750,977
TOTAL LIABILITIES AND EQUITY	66,145,134	64,043,786

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 6 Months Ending October 31, 2016 and 2015

	2016	2015	Variance	%
OPERATING REVENUES				
Residential	3,287,412	3,425,292	(137,879)	96.0
Small General Service	2,893,173	2,989,200	(96,027)	96.8
Large General Service	12,842,055	11,587,617	1,054,438	109.1
Public Street Lighting	75,952	76,001	(49)	99.9
Interdepartmental	312,938	280,232	32,706	111.7
Forfeited Discounts	146,594	151,300	(4,705)	96.9
Other Operating Revenues	994,440	501,564	492,877	198.3
	Total Operating Revenues	19,011,205	1,341,360	107.1
OPERATING EXPENSES				
Purchased Power	10,817,998	13,142,837	(2,324,839)	82.3
Generation - Operation	485,772	525,856	(40,083)	92.4
Generation - Maintenance	441,756	391,250	50,507	112.9
Transmission - Operation	1,477,427	1,816	1,475,611	81,370.5
Distribution - Operation	682,496	611,113	71,383	111.7
Distribution - Maintenance	408,708	319,309	89,399	128.0
Depreciation	1,923,597	1,116,205	807,393	172.3
Taxes Other Than Income Taxes	77,589	73,779	3,811	105.2
Customer Accounts	150,673	145,015	5,658	103.9
Administrative & General	1,351,508	1,147,329	204,177	117.8
Indirect Transfers to Municipality				.0
	Total Operating Expenses	17,474,508	343,015	102.0
	Operating Income (Loss)	1,536,697	998,345	165.0
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	14,233	8,812	5,421	161.5
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	437	(82,861)	83,298	.5
Amortization Expense	32,232	27,093	5,139	119.0
Interest Expense	(312,604)	(329,767)	17,163	(94.8)
Non-Operating Revenue (Expense)	18,290	180,851	(162,561)	10.1
	Total Non-Operating Revenue (Expense)	(195,872)	(51,540)	(126.3)
	Increase (Decrease) in Retained Earnings Before Operating Transfers	1,340,825	946,805	170.6
Operating Transfers In (Out)	(857,714)	(795,168)	(62,546)	(107.9)
	Increase (Decrease) in Retained Earnings	545,657	884,260	262.1
RETAINED EARNINGS - Beginning of Period	42,788,037	42,747,152	40,885	100.1
RETAINED EARNINGS - END OF PERIOD	44,217,953	43,292,809	925,144	102.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS October 31, 2016 and 2015

	October 31, 2016	October 31, 2015
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,706,829	3,675,059
Tech Center Building	428	428
Less: Accumulated Depreciation	(2,897,004)	(2,819,672)
Net Plant in Service	810,253	855,815
NON CURRENT ASSETS		
Deferred Outflows of Resources	105,619	
Total Non Current Assets	105,619	
CURRENT ASSETS		
Cash & Investments	(932,354)	(825,154)
Customer Accounts Receivable	54,752	58,252
Miscellaneous Accounts Receivable	(1,100)	1,135
Prepaid Expenses	(6,996)	199
Inventory		
Total Current Assets	(885,698)	(765,568)
TOTAL ASSETS	30,174	90,247
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(648,432)	(492,570)
Revenue over Expenditures	(77,358)	(55,299)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(372,868)	(194,947)
LIABILITIES		
Current Liabilities:		
Accounts Payable	1,987	6,680
Accrued Liabilities	206,284	28,521
Other Liabilities		
Total Current Liabilities	208,271	35,202
Non-Current Liabilities:		
Interdepartmental Loan Payable	194,771	249,993
Total Non-Current Liabilities	194,771	249,993
Total Liabilities	403,042	285,195
TOTAL LIABILITIES AND EQUITY	30,174	90,247

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 6 Months Ending October 31, 2016 and 2015

	2016	2015	Variance	%
OPERATING REVENUES				
Network Administration Fees	172,695	220,424	(47,729)	78.4
VOIP Services	564	954	(390)	59.2
Misc Revenues	133	388	(255)	34.3
Network and Hardware Support				.0
Data Services	2,874	2,874		100.0
Fiber Internet Access	66,181	57,780	8,401	114.5
Dial-up Internet Access	5,478	5,616	(138)	97.6
Wireless Internet Access	2,825	7,094	(4,270)	39.8
Network Internet Access	10,198	10,198		100.0
Web Site Host	3,327	2,799	528	118.9
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	1,097	1,098	(1)	100.0
Forfeited Discounts	1,101	663	439	166.2
Total Operating Revenues	266,473	309,886	(43,413)	86.0
OPERATING EXPENSES				
Personnel	102,205	104,049	(1,845)	98.2
Insurance Benefits	22,909	21,560	1,349	106.3
Pension & Other Benefits	19,252	19,146	106	100.6
Contractual Services- Maintenance	3,424	7,543	(4,118)	45.4
Contractual Services- Professional	88,492	68,931	19,561	128.4
Contractual Services- Communications	49,408	53,997	(4,589)	91.5
Contractual Services- Professional Development	3,214	4,151	(937)	77.4
Service Charges	8,357	32,139	(23,782)	26.0
Commodities - Maintenance Supplies	128	31	97	414.6
Commodities - General Supplies	7,723	2,201	5,522	350.9
Other Expenditures	65	178	(113)	38.5
Depreciation	37,545	35,304	2,241	106.4
Transfer to Administrative Services		8,000	(8,000)	.0
Total Operating Expenses	342,723	357,229	(14,507)	95.9
Operating Income (Loss)	(76,249)	(47,343)	(28,906)	(161.1)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(775)	(7,540)	6,765	(10.3)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(333)	(416)	83	(80.2)
Total Non-Operating Revenue (Expense)	(1,109)	(7,956)	6,847	(13.9)
Increase (Decrease) in Retained Earnings	(77,358)	(55,299)	(22,059)	(139.9)

ROCHELLE MUNICIPAL UTILITIES

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

For the 6 Months Ending October 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>(725,790)</u>	<u>(547,870)</u>	<u>(177,921)</u>	<u>(132.5)</u>