

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 1 MONTHS ENDING JANUARY 31 2017**

| REVENUE | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PERCENT |
|--------------------------------|-------------------|-------------------|-------------------|------------------|----------------|
| Taxes | 0 | 0 | 2,004,280 | 2,004,280 | 0 |
| Licenses and Permits | 61,545 | 61,545 | 555,500 | 493,955 | 11.08 |
| Intergovernmental Revenue | 332,225 | 332,225 | 3,581,324 | 3,249,099 | 9.28 |
| Fines, Forfeitures & Penalties | - | - | 115,000 | 115,000 | 0 |
| Public Charges for Services | 41,419 | 41,419 | 695,000 | 653,581 | 5.96 |
| Other Fees | 33,043 | 33,043 | 394,716 | 361,673 | 8.37 |
| Miscellaneous Revenues | 15,043 | 15,043 | 95,400 | 80,357 | 15.77 |
| Other Financing Sources | 255,718 | 255,718 | 3,008,611 | 2,752,893 | 8.5 |
| Total Revenues | 738,993 | 738,993 | 10,449,831 | 9,710,838 | 7.07 |

OPERATING EXPENSES

| | | | | | |
|------------------------------|----------------|----------------|-------------------|------------------|-------------|
| Mayor and City Council | 4,233 | 4,233 | 60,500 | 56,267 | 7 |
| City Manager | 16,969 | 16,969 | 221,366 | 204,397 | 7.67 |
| City Attorney | 5,625 | 5,625 | 155,350 | 149,725 | 3.62 |
| City Clerk | 12,090 | 12,090 | 176,199 | 164,109 | 6.86 |
| Police Department | 215,524 | 215,524 | 3,633,692 | 3,418,168 | 5.93 |
| Fire Department | 133,740 | 133,740 | 2,278,697 | 2,144,957 | 5.87 |
| Community Development | 42,132 | 42,132 | 691,847 | 649,715 | 6.09 |
| Engineering | 23,438 | 23,438 | 313,885 | 290,447 | 7.47 |
| Street Division | 126,673 | 126,673 | 1,641,793 | 1,515,120 | 7.72 |
| Cemetery Division | 8,446 | 8,446 | 115,984 | 107,538 | 7.28 |
| Municipal Building | 72,720 | 72,720 | 946,785 | 874,065 | 7.68 |
| Economic Development | 14,774 | 14,774 | 201,716 | 186,942 | 7.32 |
| Total Expenses | 676,364 | 676,364 | 10,437,814 | 9,761,450 | 6.48 |
| Revenue over Expenses | 62,628 | 62,628 | 12,017 | (50,611) | |

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|-------------------------------------------|------------|------------|--------------|-----------------|------|
| <u>TAXES</u> | | | | | |
| 01-11-31100 | .01 | .01 | 1,060,282.00 | (1,080,281.99) | .0 |
| 01-11-31110 | .00 | .00 | 409,492.00 | (409,492.00) | .0 |
| 01-11-31120 | .00 | .00 | 364,506.00 | (364,506.00) | .0 |
| 01-11-31500 | .00 | .00 | 170,000.00 | (170,000.00) | .0 |
| TOTAL TAXES | .01 | .01 | 2,004,280.00 | (2,004,279.99) | .0 |
| <u>LICENSES & PERMITS</u> | | | | | |
| 01-11-32100 | .00 | .00 | 25,000.00 | (25,000.00) | .0 |
| 01-11-32500 | 31,682.25 | 31,682.25 | 90,000.00 | (58,317.75) | 35.2 |
| 01-11-32510 | 26,351.40 | 26,351.40 | 336,000.00 | (309,648.60) | 7.8 |
| 01-11-32600 | .00 | .00 | 2,000.00 | (2,000.00) | .0 |
| 01-11-33100 | 1,236.00 | 1,236.00 | 100,000.00 | (98,764.00) | 1.2 |
| 01-11-33500 | 2,275.00 | 2,275.00 | 2,500.00 | (225.00) | 91.0 |
| TOTAL LICENSES & PERMITS | 61,544.65 | 61,544.65 | 555,500.00 | (493,955.35) | 11.1 |
| <u>INTERGOVERNMENTAL REVENUES</u> | | | | | |
| 01-11-34100 | 107,121.75 | 107,121.75 | 981,335.00 | (874,213.25) | 10.9 |
| 01-11-34200 | 38,231.60 | 38,231.60 | 205,000.00 | (166,768.40) | 18.7 |
| 01-11-34300 | 10,962.15 | 10,962.15 | 120,000.00 | (109,037.85) | 9.1 |
| 01-11-34400 | 155,804.79 | 155,804.79 | 1,900,000.00 | (1,744,195.21) | 8.2 |
| 01-11-34450 | 20,105.17 | 20,105.17 | 224,989.00 | (204,883.83) | 8.9 |
| 01-11-34762 | .00 | .00 | 150,000.00 | (150,000.00) | .0 |
| TOTAL INTERGOVERNMENTAL REVENUES | 332,225.46 | 332,225.46 | 3,581,324.00 | (3,249,098.54) | 9.3 |
| <u>FINES, FORFEITURES & PENALTIES</u> | | | | | |
| 01-11-35100 | .00 | .00 | 115,000.00 | (115,000.00) | .0 |
| TOTAL FINES, FORFEITURES & PENALTIES | .00 | .00 | 115,000.00 | (115,000.00) | .0 |
| <u>PUBLIC CHARGES FOR SERVICES</u> | | | | | |
| 01-11-36600 | 24,995.45 | 24,995.45 | 375,000.00 | (350,004.55) | 6.7 |
| 01-11-36700 | 4,915.00 | 4,915.00 | 85,000.00 | (80,085.00) | 5.8 |
| 01-11-36800 | 5,000.00 | 5,000.00 | 60,000.00 | (55,000.00) | 8.3 |
| 01-11-36900 | 387.86 | 387.86 | 60,000.00 | (59,612.14) | .7 |
| 01-11-39960 | 6,120.75 | 6,120.75 | 115,000.00 | (108,879.25) | 5.3 |
| TOTAL PUBLIC CHARGES FOR SERVICES | 41,419.06 | 41,419.06 | 695,000.00 | (653,580.94) | 6.0 |
| <u>OTHER FEES</u> | | | | | |

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|--------------------------------------------|-------------------|-------------------|----------------------|------------------------|-------------|
| 01-11-37600 GRAVE OPENING FEES | 250.00 | 250.00 | 20,000.00 | (19,750.00) | 1.3 |
| 01-11-37650 GRAVE OPENING WINTER FEE | 2,525.00 | 2,525.00 | 500.00 | 2,025.00 | 505.0 |
| 01-11-37700 BRUSH PICK-UP FEES | 7,125.00 | 7,125.00 | 85,500.00 | (78,375.00) | 8.3 |
| 01-11-37900 OTHER REVENUES | 22,893.00 | 22,893.00 | 274,716.00 | (251,823.00) | 8.3 |
| 01-11-37901 REIMBURSED DEVELOPER FEES | .00 | .00 | 12,000.00 | (12,000.00) | .0 |
| 01-11-37910 BUILDING AND ZONING FEES | 250.00 | 250.00 | 2,000.00 | (1,750.00) | 12.5 |
| TOTAL OTHER FEES | 33,043.00 | 33,043.00 | 394,716.00 | (361,673.00) | 8.4 |
| MISCELLANEOUS REVENUES | | | | | |
| 01-11-38100 INTEREST INCOME | 537.04 | 537.04 | 3,000.00 | (2,462.96) | 17.9 |
| 01-11-38200 RENTAL INCOME | 1,200.00 | 1,200.00 | 14,400.00 | (13,200.00) | 8.3 |
| 01-11-38700 LOT SALES | 1,900.00 | 1,900.00 | 15,000.00 | (13,100.00) | 12.7 |
| 01-11-38800 CEMETERY RECEIPTS | .00 | .00 | 3,000.00 | (3,000.00) | .0 |
| 01-11-38900 MISCELLANEOUS | 11,405.75 | 11,405.75 | 60,000.00 | (48,594.25) | 19.0 |
| TOTAL MISCELLANEOUS REVENUE | 15,042.79 | 15,042.79 | 95,400.00 | (80,357.21) | 15.8 |
| OTHER FINANCING SOURCES | | | | | |
| 01-11-39200 PROCEEDS-FIXED ASSET SALES | 5,000.00 | 5,000.00 | .00 | 5,000.00 | .0 |
| 01-11-39910 TRANSFER FROM ELECTRIC | 158,539.17 | 158,539.17 | 1,902,470.00 | (1,743,930.83) | 8.3 |
| 01-11-39920 TRANSFER FROM WATER | 8,946.50 | 8,946.50 | 107,358.00 | (98,411.50) | 8.3 |
| 01-11-39930 TRANSF FROM WATER RECLAMATION | 10,248.58 | 10,248.58 | 122,983.00 | (112,734.42) | 8.3 |
| 01-11-39946 SALES TAX FUND TRANSFER | 29,166.67 | 29,166.67 | 350,000.00 | (320,833.33) | 8.3 |
| 01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER | 1,000.00 | 1,000.00 | 12,000.00 | (11,000.00) | 8.3 |
| 01-11-39950 SOLID WASTE TRANSFER | 42,816.67 | 42,816.67 | 513,800.00 | (470,983.33) | 8.3 |
| TOTAL OTHER FINANCING SOURCES | 255,717.59 | 255,717.59 | 3,008,611.00 | (2,752,893.41) | 8.5 |
| TOTAL FUND REVENUE | 738,992.56 | 738,992.56 | 10,449,831.00 | (9,710,838.44) | 7.1 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | <u>MTD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>VARIANCE</u> | <u>PCNT</u> |
|---------------------------|-------------------|-------------------|---------------|-----------------|-------------|
| <u>GENERAL GOVERNMENT</u> | | | | | |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

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

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---------------------------------------------|-----------------|-----------------|------------------|---------------------|------------|
| <u>MAYOR/CITY COUNCIL</u> | | | | | |
| 01-12-43000-000 SALARIES (ELECTED) | 4,023.42 | 4,023.42 | 50,500.00 | (46,476.58) | 8.0 |
| 01-12-54900-000 OTHER PROFESSIONAL SERVICES | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-12-55400-000 PRINTING | .00 | .00 | 200.00 | (200.00) | .0 |
| 01-12-56100-000 DUES | .00 | .00 | 1,200.00 | (1,200.00) | .0 |
| 01-12-56200-000 TRAVEL EXPENSES | 72.62 | 72.62 | 1,500.00 | (1,427.38) | 4.8 |
| 01-12-56600-000 CONFERENCE EXPENSES | .00 | .00 | 3,000.00 | (3,000.00) | .0 |
| 01-12-65100-000 OFFICE SUPPLIES | 136.97 | 136.97 | 800.00 | (663.03) | 17.1 |
| 01-12-83000-000 EQUIPMENT | .00 | .00 | 2,000.00 | (2,000.00) | .0 |
| 01-12-91100-000 COMMUNITY RELATIONS | .00 | .00 | 1,200.00 | (1,200.00) | .0 |
| TOTAL MAYOR/CITY COUNCIL | 4,233.01 | 4,233.01 | 60,500.00 | (58,266.99) | 7.0 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---------------------------------------------|------------------|------------------|-------------------|----------------------|------------|
| <u>CITY CLERK</u> | | | | | |
| 01-13-41100-000 SALARIES (FULL-TIME) | 5,968.67 | 5,968.67 | 78,690.00 | (72,721.33) | 7.6 |
| 01-13-42200-000 SALARIES-PART-TIME | 2,262.39 | 2,262.39 | 31,000.00 | (28,737.61) | 7.3 |
| 01-13-42400-000 VACATION | 147.63 | 147.63 | .00 | 147.63 | .0 |
| 01-13-45100-000 HEALTH INSURANCE | 2,261.62 | 2,261.62 | 21,159.00 | (18,897.38) | 10.7 |
| 01-13-51200-000 MAINTENANCE (EQUIPMENT) | .00 | .00 | 300.00 | (300.00) | .0 |
| 01-13-53700-000 DATA PROCESSING SERVICE | .00 | .00 | 750.00 | (750.00) | .0 |
| 01-13-54900-000 OTHER PROFESSIONAL SERVICES | .00 | .00 | 400.00 | (400.00) | .0 |
| 01-13-55100-000 POSTAGE | .00 | .00 | 10,000.00 | (10,000.00) | .0 |
| 01-13-55300-000 PUBLISHING | 28.05 | 28.05 | 1,000.00 | (971.95) | 2.8 |
| 01-13-55400-000 PRINTING | .00 | .00 | 500.00 | (500.00) | .0 |
| 01-13-56100-000 DUES | .00 | .00 | 800.00 | (800.00) | .0 |
| 01-13-56200-000 TRAVEL EXPENSES | 148.30 | 148.30 | 5,500.00 | (5,351.70) | 2.7 |
| 01-13-56300-000 TRAINING | 75.00 | 75.00 | 3,000.00 | (2,925.00) | 2.5 |
| 01-13-56500-000 PUBLICATIONS | 112.20 | 112.20 | 300.00 | (187.80) | 37.4 |
| 01-13-56600-000 CONFERENCE | .00 | .00 | 3,500.00 | (3,500.00) | .0 |
| 01-13-65100-000 OFFICE SUPPLIES | 17.67 | 17.67 | 3,000.00 | (2,982.33) | .6 |
| 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 | 1,068.00 | 1,068.00 | 15,000.00 | (13,932.00) | 7.1 |
| TOTAL CITY CLERK | 12,089.53 | 12,089.53 | 176,199.00 | (164,109.47) | 6.9 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

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

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---------------------------------------------|------------------|------------------|-------------------|----------------------|------------|
| <u>MUNICIPAL BUILDING</u> | | | | | |
| 01-17-42100-000 SALARIES (FULL-TIME) | 3,074.71 | 3,074.71 | 40,463.00 | (37,388.29) | 7.6 |
| 01-17-42300-000 SALARY EXPENSE-OVERTIME | 28.85 | 28.85 | 200.00 | (171.15) | 14.4 |
| 01-17-42400-000 VACATION | 112.66 | 112.66 | .00 | 112.66 | .0 |
| 01-17-45100-000 HEALTH INSURANCE | 890.47 | 890.47 | 8,251.00 | (7,360.53) | 10.8 |
| 01-17-51100-000 MAINTENANCE (BUILDING) | 1,594.92 | 1,594.92 | 9,000.00 | (7,405.08) | 17.7 |
| 01-17-51700-000 MAINTENANCE (GROUNDS) | .00 | .00 | 2,000.00 | (2,000.00) | .0 |
| 01-17-52900-000 MAINTENANCE (OTHER) | 159.99 | 159.99 | 2,500.00 | (2,340.01) | 6.4 |
| 01-17-53700-000 NETWORK ADMINISTRATION | 10,299.75 | 10,299.75 | 123,597.00 | (113,297.25) | 8.3 |
| 01-17-54900-000 OTHER PROFESSIONAL SERVICES | .00 | .00 | 32,000.00 | (32,000.00) | .0 |
| 01-17-55200-000 TELEPHONE | 128.75 | 128.75 | 2,000.00 | (1,871.25) | 6.4 |
| 01-17-56200-000 TRAVEL EXPENSES | .00 | .00 | 200.00 | (200.00) | .0 |
| 01-17-57100-000 UTILITIES | 10,863.08 | 10,863.08 | 85,000.00 | (74,136.92) | 12.8 |
| 01-17-57300-000 GARBAGE DISPOSAL/RECYCLING | 40.50 | 40.50 | 500.00 | (459.50) | 8.1 |
| 01-17-57900-000 OTHER CONTRACTUAL SERVICES | .00 | .00 | 500.00 | (500.00) | .0 |
| 01-17-59500-000 PROPERTY TAX | .00 | .00 | 5,200.00 | (5,200.00) | .0 |
| 01-17-61100-000 MAINTENANCE BUILDING | .00 | .00 | 2,000.00 | (2,000.00) | .0 |
| 01-17-61700-000 MAINTENANCE (GROUNDS) | .00 | .00 | 700.00 | (700.00) | .0 |
| 01-17-65100-000 OFFICE SUPPLIES | 204.08 | 204.08 | 4,000.00 | (3,795.92) | 5.1 |
| 01-17-65400-000 GENERAL SUPPLIES | 376.99 | 376.99 | 5,000.00 | (4,623.01) | 7.5 |
| 01-17-82000-000 BUILDING | .00 | .00 | 25,000.00 | (25,000.00) | .0 |
| 01-17-83000-000 EQUIPMENT | .00 | .00 | 3,500.00 | (3,500.00) | .0 |
| 01-17-89000-000 OTHER IMPROVEMENTS | .00 | .00 | 4,000.00 | (4,000.00) | .0 |
| 01-17-91100-000 COMMUNITY RELATIONS | 325.00 | 325.00 | 26,000.00 | (25,675.00) | 1.3 |
| 01-17-91400-000 SALES TAX REBATE | 3,772.59 | 3,772.59 | 75,000.00 | (71,227.41) | 5.0 |
| 01-17-99910-000 TRANSFER AMBULANCE FUND | 1,666.67 | 1,666.67 | 20,000.00 | (18,333.33) | 8.3 |
| 01-17-99960-000 TRANSFER-INSURANCE FUND | 19,583.33 | 19,583.33 | 235,000.00 | (215,416.67) | 8.3 |
| 01-17-99964-000 TRANSFER ADMIN SERVICE | 19,597.83 | 19,597.83 | 235,174.00 | (215,576.17) | 8.3 |
| TOTAL MUNICIPAL BUILDING | 72,720.17 | 72,720.17 | 946,785.00 | (874,064.83) | 7.7 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | <u>MTD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>VARIANCE</u> | <u>PCNT</u> |
|-----------------------------------------|-------------------|-------------------|-------------------|----------------------|-------------|
| <u>CITY ATTORNEY</u> | | | | | |
| 01-18-53300-000 LEGAL EXPENSE | 5,625.00 | 5,625.00 | 150,000.00 | (144,375.00) | 3.8 |
| 01-18-53310-000 DEVELOPER LEGAL EXPENSE | .00 | .00 | 5,000.00 | (5,000.00) | .0 |
| 01-18-56100-000 DUES | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-18-56600-000 CONFERENCE EXPENSES | .00 | .00 | 250.00 | (250.00) | .0 |
| | | | | | |
| TOTAL CITY ATTORNEY | <u>5,625.00</u> | <u>5,625.00</u> | <u>155,350.00</u> | <u>(149,725.00)</u> | <u>3.6</u> |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---------------------------------------------|------------------|------------------|-------------------|----------------------|------------|
| <u>CITY MANAGER</u> | | | | | |
| 01-19-42100-000 SALARIES (FULL-TIME) | 12,078.90 | 12,078.90 | 167,700.00 | (155,621.10) | 7.2 |
| 01-19-42400-000 VACATION | 634.54 | 634.54 | .00 | 634.54 | 0 |
| 01-19-42500-000 SICK PAY | 296.12 | 296.12 | .00 | 296.12 | 0 |
| 01-19-45100-000 HEALTH INSURANCE | 2,040.54 | 2,040.54 | 29,416.00 | (27,375.46) | 6.9 |
| 01-19-54900-000 OTHER PROFESSIONAL SERVICES | .00 | .00 | 5,000.00 | (5,000.00) | .0 |
| 01-19-55200-000 TELEPHONE | 130.64 | 130.64 | 3,600.00 | (3,469.36) | 3.6 |
| 01-19-55300-000 PUBLISHING | .00 | .00 | 200.00 | (200.00) | .0 |
| 01-19-56100-000 DUES | 335.70 | 335.70 | 3,500.00 | (3,164.30) | 9.6 |
| 01-19-56200-000 TRAVEL EXPENSES | 76.76 | 76.76 | 2,500.00 | (2,423.24) | 3.1 |
| 01-19-56400-000 TUITION | 35.00 | 35.00 | 150.00 | (115.00) | 23.3 |
| 01-19-56500-000 PUBLICATIONS | 13.96 | 13.96 | 300.00 | (286.04) | 4.7 |
| 01-19-56600-000 CONFERENCE EXPENSES | 818.99 | 818.99 | 6,500.00 | (5,681.01) | 12.6 |
| 01-19-65100-000 OFFICE SUPPLIES | 29.17 | 29.17 | 500.00 | (470.83) | 5.8 |
| 01-19-83000-000 EQUIPMENT | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-19-91100-000 COMMUNITY RELATIONS | 479.00 | 479.00 | 1,000.00 | (521.00) | 47.9 |
| TOTAL CITY MANAGER | 16,969.32 | 16,969.32 | 221,366.00 | (204,396.68) | 7.7 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|--------------------------|------------|------------|--------------|-----------------|------|
| TOTAL GENERAL GOVERNMENT | 111,637.03 | 111,637.03 | 1,560,200.00 | (1,448,562.97) | 7.2 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

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

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|--------------------------------|--------------------------------|-------------------|-------------------|---------------------|------------------------|------------|
| <u>POLICE DEPARTMENT</u> | | | | | | |
| 01-21-42100-000 | SALARIES - REGULAR | 133,052.79 | 133,052.79 | 1,917,275.00 | (1,784,222.21) | 6.9 |
| 01-21-42200-000 | SALARIES - PART-TIME | 5,288.16 | 5,288.16 | 50,000.00 | (44,711.84) | 10.6 |
| 01-21-42300-000 | SALARIES - OVERTIME | 9,001.56 | 9,001.56 | 195,000.00 | (185,998.44) | 4.6 |
| 01-21-42400-000 | SALARIES - VACATION PAY | 6,813.57 | 6,813.57 | .00 | 6,813.57 | .0 |
| 01-21-42500-000 | SALARIES - SICK PAY | 2,623.46 | 2,623.46 | .00 | 2,623.46 | .0 |
| 01-21-42800-000 | OIC - ON-CALL FTO | 1,108.64 | 1,108.64 | 26,000.00 | (24,891.36) | 4.3 |
| 01-21-43000-000 | CONTRIBUTION TO POLICE PENSION | .00 | .00 | 499,765.00 | (499,765.00) | .0 |
| 01-21-45100-000 | HEALTH INSURANCE | 41,131.36 | 41,131.36 | 430,361.00 | (389,229.64) | 9.6 |
| 01-21-47100-000 | UNIFORM ALLOWANCE | 1,082.14 | 1,082.14 | 30,000.00 | (28,917.86) | 3.6 |
| 01-21-51200-000 | MAINTENANCE - EQUIPMENT | 2,473.62 | 2,473.62 | 40,000.00 | (37,526.38) | 6.2 |
| 01-21-51300-000 | MAINTENANCE - VEHICLE | 2,437.45 | 2,437.45 | 30,000.00 | (27,562.55) | 8.1 |
| 01-21-53400-000 | MEDICAL SERVICES | 25.00 | 25.00 | 2,500.00 | (2,475.00) | 1.0 |
| 01-21-53700-000 | DATA PROCESSING SERVICES | .00 | .00 | 27,000.00 | (27,000.00) | .0 |
| 01-21-54900-000 | OTHER PROFESSIONAL SERVICES | .00 | .00 | 5,000.00 | (5,000.00) | .0 |
| 01-21-55100-000 | POSTAGE | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-21-55200-000 | TELEPHONE | 1,426.12 | 1,426.12 | 17,000.00 | (15,573.88) | 8.4 |
| 01-21-55300-000 | PUBLISHING | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-21-55400-000 | PRINTING | .00 | .00 | 4,000.00 | (4,000.00) | .0 |
| 01-21-56100-000 | DUES | 1,605.00 | 1,605.00 | 7,000.00 | (5,395.00) | 22.9 |
| 01-21-56200-000 | TRAVEL EXPENSES | .00 | .00 | 3,500.00 | (3,500.00) | .0 |
| 01-21-56300-000 | TRAINING | 590.00 | 590.00 | 10,000.00 | (9,410.00) | 5.9 |
| 01-21-57100-000 | UTILITIES | 97.14 | 97.14 | 1,200.00 | (1,102.86) | 8.1 |
| 01-21-57800-000 | ANIMAL CONTROL | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-21-61200-000 | MAINTENANCE SUPPLIES-EQUIPMENT | .00 | .00 | 500.00 | (500.00) | .0 |
| 01-21-61300-000 | MAINTENANCE SUPPLIES - VEHICLE | 288.31 | 288.31 | 3,000.00 | (2,711.69) | 9.6 |
| 01-21-65100-000 | OFFICE SUPPLIES | 1,044.77 | 1,044.77 | 7,000.00 | (5,955.23) | 14.9 |
| 01-21-65200-000 | OPERATING SUPPLIES | 454.25 | 454.25 | 20,000.00 | (19,545.75) | 2.3 |
| 01-21-65500-000 | AUTOMOBILE FUEL/OIL | 3,292.09 | 3,292.09 | 45,000.00 | (41,707.91) | 7.3 |
| 01-21-65800-000 | PRISONER SUPPLIES | .00 | .00 | 2,000.00 | (2,000.00) | .0 |
| 01-21-66200-000 | K9 SUPPLIES | 4.34 | 4.34 | 5,000.00 | (4,995.66) | .1 |
| 01-21-83000-000 | CAPITAL OUTLAY - EQUIPMENT | .00 | .00 | 97,155.00 | (97,155.00) | .0 |
| 01-21-84000-000 | CAPITAL OUTLAY - VEHICLES | 1,544.00 | 1,544.00 | 141,336.00 | (139,792.00) | 1.1 |
| 01-21-91700-000 | INVESTIGATIONS | 140.00 | 140.00 | 3,000.00 | (2,860.00) | 4.7 |
| 01-21-91710-000 | DRUG INVESTIGATIONS | .00 | .00 | 10,000.00 | (10,000.00) | .0 |
| 01-21-92400-000 | DUI | .00 | .00 | 2,000.00 | (2,000.00) | .0 |
| TOTAL POLICE DEPARTMENT | | 215,523.77 | 215,523.77 | 3,633,692.00 | (3,418,168.23) | 5.9 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|------------------------------------------------|-------------------|-------------------|---------------------|------------------------|------------|
| <u>FIRE DEPARTMENT</u> | | | | | |
| 01-22-42100-000 SALARIES - REGULAR | 76,095 25 | 76,095 25 | 1,067,327 00 | (991,231 75) | 7 1 |
| 01-22-42200-000 SALARIES - PART-TIME | 7,186 00 | 7,186 00 | 86,440 00 | (79,254 00) | 8 3 |
| 01-22-42300-000 SALARY EXPENSE - OVERTIME | 13,811 60 | 13,811 60 | 176,537 00 | (162,725 40) | 7 8 |
| 01-22-42400-000 SALARIES - VACATION PAY | 663 92 | 663 92 | 00 | 663 92 | 0 |
| 01-22-42500-000 SALARIES - SICK PAY | 3,544 91 | 3,544 91 | 00 | 3,544 91 | 0 |
| 01-22-43000-000 CONTRIBUTION TO FIRE PENSION | 00 | 00 | 444,861 00 | (444,861 00) | 0 |
| 01-22-45100-000 HEALTH INSURANCE | 26,714 48 | 26,714 48 | 223,432 00 | (196,717 52) | 12 0 |
| 01-22-47100-000 UNIFORM ALLOWANCE | 158 92 | 158 92 | 12,000 00 | (11,843 08) | 1 3 |
| 01-22-51100-000 MAINTENANCE SERVICE - BUILDING | 57 46 | 57 46 | 9,000 00 | (8,942 54) | 6 |
| 01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT | 348 47 | 348 47 | 12,000 00 | (11,651 53) | 2 9 |
| 01-22-51300-000 MAINTENANCE SERVICE - VEHICLE | 00 | 00 | 10,000 00 | (10,000 00) | 0 |
| 01-22-53400-000 MEDICAL SERVICES | 105 00 | 105 00 | 7,800 00 | (7,695 00) | 1 4 |
| 01-22-54900-000 OTHER PROFESSIONAL SERVICES | 00 | 00 | 40,000 00 | (40,000 00) | 0 |
| 01-22-55100-000 POSTAGE | 8 96 | 8 96 | 500 00 | (491 04) | 1 8 |
| 01-22-55200-000 TELEPHONE | 455 72 | 455 72 | 8,000 00 | (7,544 28) | 5 7 |
| 01-22-55400-000 PRINTING | 00 | 00 | 200 00 | (200 00) | 0 |
| 01-22-56100-000 DUES | 125 00 | 125 00 | 1,400 00 | (1,275 00) | 8 9 |
| 01-22-56200-000 TRAVEL EXPENSES | 00 | 00 | 2,500 00 | (2,500 00) | 0 |
| 01-22-56300-000 TRAINING | 360 27 | 360 27 | 6,000 00 | (5,639 73) | 6 0 |
| 01-22-56400-000 TUITION REIMBURSEMENT | 00 | 00 | 2,000 00 | (2,000 00) | 0 |
| 01-22-56500-000 PUBLICATIONS | 00 | 00 | 1,200 00 | (1,200 00) | 0 |
| 01-22-57100-000 UTILITIES | 2,035 19 | 2,035 19 | 17,000 00 | (14,964 81) | 12 0 |
| 01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING | 65 91 | 65 91 | 4,000 00 | (3,934 09) | 1 7 |
| 01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT | 246 93 | 246 93 | 5,000 00 | (4,753 07) | 4 9 |
| 01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE | 181 72 | 181 72 | 5,000 00 | (4,818 28) | 3 6 |
| 01-22-65100-000 OFFICE SUPPLIES | 5 94 | 5 94 | 2,500 00 | (2,494 06) | .2 |
| 01-22-65200-000 OPERATING SUPPLIES | 605 96 | 605 96 | 14,000 00 | (13,394 04) | 4 3 |
| 01-22-85400-000 JANITORIAL SUPPLIES | 392 88 | 392 88 | 4,500 00 | (4,107 12) | 8 7 |
| 01-22-65500-000 AUTOMOTIVE FUEL/OIL | 571 56 | 571 56 | 13,000 00 | (12,428 44) | 4 4 |
| 01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT | 00 | 00 | 59,500 00 | (59,500 00) | 0 |
| 01-22-84000-000 CAPITAL OUTLAY - VEHICLES | 00 | 00 | 42,000 00 | (42,000 00) | 0 |
| 01-22-91100-000 COMMUNITY RELATIONS | 00 | 00 | 1,000 00 | (1,000 00) | 0 |
| TOTAL FIRE DEPARTMENT | 133,740 05 | 133,740 05 | 2,278,697 00 | (2,144,956 95) | 5 9 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---------------------|------------|------------|--------------|-----------------|------|
| TOTAL PUBLIC SAFETY | 349,263.82 | 349,263.82 | 5,912,389.00 | (5,563,125.18) | 5.9 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

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

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|------------------------------|-----------------------------|-------------------|-------------------|---------------------|------------------------|------------|
| <u>STREET DIVISION</u> | | | | | | |
| 01-41-42100-000 | SALARIES (FULL-TIME) | 53,139.20 | 53,139.20 | 708,080.00 | (654,940.80) | 7.5 |
| 01-41-42200-000 | SALARIES (PART-TIME) | .00 | .00 | 8,000.00 | (8,000.00) | 0 |
| 01-41-42300-000 | SALARY EXPENSE-OVERTIME | 2,205.13 | 2,205.13 | 66,050.00 | (63,844.87) | 3.3 |
| 01-41-42400-000 | VACATION | 1,032.27 | 1,032.27 | .00 | 1,032.27 | .0 |
| 01-41-42500-000 | SICK | 751.47 | 751.47 | .00 | 751.47 | .0 |
| 01-41-42600-000 | SALARIES-PAGER PAY | 2,352.00 | 2,352.00 | 19,500.00 | (17,148.00) | 12.1 |
| 01-41-45100-000 | HEALTH INSURANCE | 17,403.82 | 17,403.82 | 162,683.00 | (145,259.18) | 10.7 |
| 01-41-47100-000 | UNIFORM ALLOWANCE | 49.92 | 49.92 | 1,000.00 | (950.08) | 5.0 |
| 01-41-47300-000 | CLOTHING ACQUISITION | .00 | .00 | 2,500.00 | (2,500.00) | .0 |
| 01-41-51100-000 | MAINTENANCE (BUILDING) | 564.46 | 564.46 | 2,500.00 | (1,935.54) | 22.6 |
| 01-41-51200-000 | MAINTENANCE (EQUIPMENT) | .00 | .00 | 17,500.00 | (17,500.00) | .0 |
| 01-41-51300-000 | MAINT.SERVICE-VEHICLE | 1,025.73 | 1,025.73 | 20,000.00 | (18,974.27) | 5.1 |
| 01-41-51400-000 | MAINTENANCE STREET | 98.00 | 98.00 | 30,000.00 | (29,902.00) | .3 |
| 01-41-51600-000 | MAINTENANCE SNOW REMOVAL | .00 | .00 | 3,000.00 | (3,000.00) | .0 |
| 01-41-52900-000 | MAINTENANCE OTHER | .00 | .00 | 5,000.00 | (5,000.00) | .0 |
| 01-41-53600-000 | JANITORIAL SERVICES | 154.53 | 154.53 | 2,000.00 | (1,845.47) | 7.7 |
| 01-41-54900-000 | OTHER PROFESSIONAL SERVICES | 225.00 | 225.00 | 12,000.00 | (11,775.00) | 1.9 |
| 01-41-55100-000 | POSTAGE | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-41-55200-000 | TELEPHONE | 389.65 | 389.65 | 4,700.00 | (4,310.35) | 8.3 |
| 01-41-55300-000 | PUBLISHING | .00 | .00 | 300.00 | (300.00) | .0 |
| 01-41-56200-000 | TRAVEL EXPENSES | .00 | .00 | 1,200.00 | (1,200.00) | .0 |
| 01-41-56300-000 | TRAINING | 315.00 | 315.00 | 3,500.00 | (3,185.00) | 9.0 |
| 01-41-57100-000 | UTILITIES | 784.62 | 784.62 | 14,000.00 | (13,215.38) | 5.6 |
| 01-41-57200-000 | STREET LIGHTING | 17,153.92 | 17,153.92 | 169,000.00 | (151,846.08) | 10.2 |
| 01-41-59400-000 | LEASE OR RENTALS | .00 | .00 | 3,000.00 | (3,000.00) | .0 |
| 01-41-61100-000 | MAINTENANCE BUILDING | 2,351.47 | 2,351.47 | 5,000.00 | (2,648.53) | 47.0 |
| 01-41-61200-000 | MAINTENANCE (EQUIPMENT) | .00 | .00 | 16,000.00 | (16,000.00) | .0 |
| 01-41-61300-000 | MAINT.SUPPLIES-VEHICLE | 3,338.15 | 3,338.15 | 35,000.00 | (31,661.85) | 9.5 |
| 01-41-61400-000 | SUPPLIES STREETS | 1,620.57 | 1,620.57 | 55,000.00 | (53,379.43) | 3.0 |
| 01-41-61600-000 | SUPPLIES SNOW REMOVAL | 16,863.36 | 16,863.36 | 110,000.00 | (93,136.64) | 15.3 |
| 01-41-61700-000 | MAINT SUPPLIES-GROUNDS | .00 | .00 | 12,000.00 | (12,000.00) | .0 |
| 01-41-62900-000 | SUPPLIES OTHER | 85.21 | 85.21 | 15,000.00 | (14,914.79) | .6 |
| 01-41-65100-000 | OFFICE SUPPLIES | 46.26 | 46.26 | 2,000.00 | (1,953.74) | 2.3 |
| 01-41-65200-000 | OPERATING SUPPLIES | 263.33 | 263.33 | 8,000.00 | (7,736.67) | 3.3 |
| 01-41-65300-000 | SMALL TOOLS | .00 | .00 | 3,200.00 | (3,200.00) | .0 |
| 01-41-65400-000 | JANITORIAL SUPPLIES | 9.90 | 9.90 | 1,000.00 | (990.10) | 1.0 |
| 01-41-65500-000 | GASOLINE/OIL | 4,391.66 | 4,391.66 | 55,000.00 | (50,608.34) | 8.0 |
| 01-41-66100-000 | SAFETY SUPPLIES | 58.67 | 58.67 | 3,500.00 | (3,441.33) | 1.7 |
| 01-41-84000-000 | CAPITAL OUTLAY - VEHICLE | .00 | .00 | 65,000.00 | (65,000.00) | .0 |
| 01-41-92900-000 | MISCELLANEOUS CHARGES | .00 | .00 | 500.00 | (500.00) | .0 |
| TOTAL STREET DIVISION | | 126,673.30 | 126,673.30 | 1,641,793.00 | (1,515,119.70) | 7.7 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---------------------------------------------|-----------------|-----------------|-------------------|----------------------|------------|
| <u>CEMETERY</u> | | | | | |
| 01-46-42100-000 SALARIES (FULL-TIME) | 2,516.38 | 2,516.38 | 34,379.00 | (31,862.62) | 7.3 |
| 01-46-42300-000 SALARY EXPENSE-OVERTIME | 12.14 | 12.14 | 3,550.00 | (3,537.86) | .3 |
| 01-46-42400-000 VACATION | 129.52 | 129.52 | .00 | 129.52 | .0 |
| 01-46-42500-000 SICK PAY | 37.01 | 37.01 | .00 | 37.01 | .0 |
| 01-46-45100-000 HEALTH INSURANCE | 1,138.57 | 1,138.57 | 10,955.00 | (9,816.43) | 10.4 |
| 01-46-47100-000 UNIFORM ALLOWANCE | 23.36 | 23.36 | 300.00 | (276.64) | 7.8 |
| 01-46-47300-000 CLOTHING ACQUISITION | .00 | .00 | 200.00 | (200.00) | .0 |
| 01-46-51100-000 MAINTENANCE (BUILDING) | 100.00 | 100.00 | 1,500.00 | (1,400.00) | 6.7 |
| 01-46-51200-000 MAINTENANCE (EQUIPMENT) | .00 | .00 | 500.00 | (500.00) | .0 |
| 01-46-51300-000 MAINTENANCE (VEHICLE) | 12.00 | 12.00 | 300.00 | (288.00) | 4.0 |
| 01-46-54900-000 OTHER PROFESSIONAL SERVICES | 3,670.00 | 3,670.00 | 45,000.00 | (41,330.00) | 8.2 |
| 01-46-55200-000 TELEPHONE | 182.60 | 182.60 | 1,500.00 | (1,317.40) | 12.2 |
| 01-46-55300-000 PUBLISHING | .00 | .00 | 200.00 | (200.00) | .0 |
| 01-46-56200-000 TRAVEL EXPENSES | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-46-56300-000 TRAINING | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-46-57100-000 UTILITIES | 226.32 | 226.32 | 3,250.00 | (3,023.68) | 7.0 |
| 01-46-61100-000 MAINTENANCE BUILDING | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-46-61200-000 MAINTENANCE (EQUIPMENT) | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-46-61300-000 SUPPLIES (VEHICLE) | 25.75 | 25.75 | 500.00 | (474.25) | 5.2 |
| 01-46-61700-000 MAINT SUPPLIES-GROUNDS | 236.88 | 236.88 | 1,500.00 | (1,263.12) | 15.8 |
| 01-46-65200-000 OPERATING SUPPLIES | 68.42 | 68.42 | 700.00 | (631.58) | 9.8 |
| 01-46-65300-000 SMALL TOOLS | .00 | .00 | 500.00 | (500.00) | .0 |
| 01-46-65400-000 JANITORIAL SUPPLIES | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-46-65500-000 GASOLINE/OIL | 67.45 | 67.45 | 2,000.00 | (1,932.55) | 3.4 |
| 01-46-66100-000 SAFETY SUPPLIES | .00 | .00 | 250.00 | (250.00) | .0 |
| 01-46-83000-000 EQUIPMENT | .00 | .00 | 4,500.00 | (4,500.00) | .0 |
| 01-46-89000-000 CAPITAL OUTLAY - OTHER | .00 | .00 | 2,000.00 | (2,000.00) | .0 |
| 01-46-92900-000 MISCELLANEOUS CHARGES | .00 | .00 | 100.00 | (100.00) | .0 |
| TOTAL CEMETERY | 8,446.40 | 8,446.40 | 115,984.00 | (107,537.60) | 7.3 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---------------------------------------------|------------------|------------------|-------------------|----------------------|------------|
| <u>ENGINEERING</u> | | | | | |
| 01-48-42100-000 SALARIES (FULL-TIME) | 13,216.80 | 13,216.80 | 179,990.00 | (166,773.20) | 7.3 |
| 01-48-42200-000 SALARIES-PART-TIME | .00 | .00 | 8,200.00 | (8,200.00) | .0 |
| 01-48-42400-000 VACATION | 659.59 | 659.59 | .00 | 659.59 | .0 |
| 01-48-45100-000 HEALTH INSURANCE | 4,531.28 | 4,531.28 | 42,385.00 | (37,853.72) | 10.7 |
| 01-48-51100-000 MAINTENANCE (BUILDING) | 68.00 | 68.00 | 3,000.00 | (2,932.00) | 2.3 |
| 01-48-51200-000 MAINTENANCE (EQUIPMENT) | .00 | .00 | 1,600.00 | (1,600.00) | .0 |
| 01-48-51300-000 MAINT.SERVICE (VEHICLE) | 36.67 | 36.67 | 2,000.00 | (1,963.33) | 1.8 |
| 01-48-53200-000 ENGINEERING SERVICE | .00 | .00 | 16,000.00 | (16,000.00) | .0 |
| 01-48-54900-000 OTHER PROFESSIONAL SERVICES | 257.23 | 257.23 | 4,100.00 | (3,842.77) | 6.3 |
| 01-48-55100-000 POSTAGE | .00 | .00 | 50.00 | (50.00) | .0 |
| 01-48-55200-000 TELEPHONE | 254.35 | 254.35 | 3,860.00 | (3,605.65) | 6.6 |
| 01-48-55300-000 PUBLISHING | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-48-56100-000 DUES | 1,024.00 | 1,024.00 | 2,150.00 | (1,126.00) | 47.6 |
| 01-48-56200-000 TRAVEL EXPENSES | 239.38 | 239.38 | 3,200.00 | (2,960.62) | 7.5 |
| 01-48-56300-000 TRAINING | 600.00 | 600.00 | 2,500.00 | (1,900.00) | 24.0 |
| 01-48-56500-000 PUBLICATIONS | .00 | .00 | 200.00 | (200.00) | .0 |
| 01-48-57100-000 UTILITIES | 912.50 | 912.50 | 5,100.00 | (4,187.50) | 17.9 |
| 01-48-61200-000 SUPPLIES (EQUIPMENT) | 1,279.18 | 1,279.18 | 2,400.00 | (1,120.82) | 53.3 |
| 01-48-65100-000 OFFICE SUPPLIES | 51.76 | 51.76 | 1,200.00 | (1,148.24) | 4.3 |
| 01-48-65300-000 SMALL TOOLS | .00 | .00 | 550.00 | (550.00) | .0 |
| 01-48-65400-000 JANITORIAL SUPPLIES | 62.91 | 62.91 | 800.00 | (737.09) | 7.9 |
| 01-48-65500-000 GASOLINE & OIL | 244.47 | 244.47 | 3,800.00 | (3,555.53) | 6.4 |
| 01-48-67000-000 PRINT MATERIALS | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-48-68400-000 MICROCOMPUTER SOFTWARE | .00 | .00 | 5,600.00 | (5,600.00) | .0 |
| 01-48-82000-000 BUILDING | .00 | .00 | 2,200.00 | (2,200.00) | .0 |
| 01-48-83000-000 EQUIPMENT | .00 | .00 | 21,600.00 | (21,600.00) | .0 |
| 01-48-87000-000 FURNITURE | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-48-91100-000 COMMUNITY RELATIONS | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-48-92900-000 MISCELLANEOUS | .00 | .00 | 100.00 | (100.00) | .0 |
| TOTAL ENGINEERING | 23,438.12 | 23,438.12 | 313,885.00 | (290,446.88) | 7.5 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|--------------------|------------|------------|--------------|-----------------|------|
| TOTAL PUBLIC WORKS | 158,557.82 | 158,557.82 | 2,071,682.00 | (1,913,104.18) | 7.7 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2017

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) | 21,894.81 | 21,894.81 | 305,856.00 | (283,961.19) | 7.2 |
| 01-44-42200-000 SALARIES (PART-TIME) | .00 | .00 | 3,000.00 | (3,000.00) | .0 |
| 01-44-42400-000 VACATION | 1,390.48 | 1,390.48 | .00 | 1,390.48 | .0 |
| 01-44-42500-000 SICK | 459.27 | 459.27 | .00 | 459.27 | .0 |
| 01-44-45100-000 HEALTH INSURANCE | 6,064.12 | 6,064.12 | 56,491.00 | (50,426.88) | 10.7 |
| 01-44-51300-000 MAINTENANCE (VEHICLE) | .00 | .00 | 1,500.00 | (1,500.00) | .0 |
| 01-44-52900-000 NUISANCE ABATEMENT | .00 | .00 | 4,000.00 | (4,000.00) | .0 |
| 01-44-53300-000 LEGAL SERVICE | .00 | .00 | 3,400.00 | (3,400.00) | .0 |
| 01-44-53400-000 MEDICAL SERVICES | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-44-54900-000 OTHER PROFESSIONAL SERVICES | 2,493.00 | 2,493.00 | 21,000.00 | (18,507.00) | 11.9 |
| 01-44-54910-000 OTHER PROF SVCS - BROWNFIELD | 7,937.00 | 7,937.00 | 150,000.00 | (142,063.00) | 5.3 |
| 01-44-54920-000 OTHER PROF SVCS - REBRANDING | .00 | .00 | 100,000.00 | (100,000.00) | .0 |
| 01-44-55100-000 POSTAGE | .00 | .00 | 300.00 | (300.00) | .0 |
| 01-44-55200-000 TELEPHONE | 79.51 | 79.51 | 1,500.00 | (1,420.49) | 5.3 |
| 01-44-55300-000 PUBLISHING | 486.20 | 486.20 | 6,000.00 | (5,513.80) | 8.1 |
| 01-44-55400-000 PRINTING | 35.20 | 35.20 | 600.00 | (564.80) | 5.9 |
| 01-44-56100-000 DUES | 727.85 | 727.85 | 1,200.00 | (472.15) | 60.7 |
| 01-44-56200-000 TRAVEL EXPENSES | .00 | .00 | 5,000.00 | (5,000.00) | .0 |
| 01-44-56300-000 TRAINING | .00 | .00 | 9,500.00 | (9,500.00) | .0 |
| 01-44-56500-000 PUBLICATIONS | 90.00 | 90.00 | 200.00 | (110.00) | 45.0 |
| 01-44-56600-000 CONFERENCE EXPENSES | .00 | .00 | 4,000.00 | (4,000.00) | .0 |
| 01-44-57100-000 UTILITIES | 49.25 | 49.25 | .00 | 49.25 | .0 |
| 01-44-61200-000 SUPPLIES EQUIPMENT | .00 | .00 | 3,000.00 | (3,000.00) | .0 |
| 01-44-65100-000 OFFICE SUPPLIES | 138.02 | 138.02 | 2,000.00 | (1,861.98) | 6.9 |
| 01-44-65200-000 OPERATING SUPPLIES | 69.38 | 69.38 | .00 | 69.38 | .0 |
| 01-44-65500-000 AUTOMOTIVE FUEL/OIL | 27.58 | 27.58 | 1,200.00 | (1,172.42) | 2.3 |
| 01-44-68400-000 MICROCOMPUTER SOFTWARE | .00 | .00 | 5,000.00 | (5,000.00) | .0 |
| 01-44-89000-000 CAPITAL OUTLAY - OTHER | .00 | .00 | 5,000.00 | (5,000.00) | .0 |
| 01-44-91100-000 PUBLIC RELATIONS | 190.00 | 190.00 | 2,000.00 | (1,810.00) | 9.5 |
| TOTAL COMMUNITY DEVELOPMENT | 42,131.67 | 42,131.67 | 691,847.00 | (649,715.33) | 6.1 |

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

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

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PCNT |
|---------------------------------------------|------------------|------------------|-------------------|----------------------|------------|
| <u>ECONOMIC DEVELOPMENT</u> | | | | | |
| 01-61-41000-000 SALARIES (FULL-TIME) | .00 | .00 | 153,278.00 | (153,278.00) | .0 |
| 01-61-41100-000 SALARIES (FULL-TIME) | 8,976.43 | 8,976.43 | .00 | 8,976.43 | .0 |
| 01-61-42100-000 SALARIES (FULL-TIME) | 1,901.74 | 1,901.74 | .00 | 1,901.74 | .0 |
| 01-61-42400-000 VACATION | 552.40 | 552.40 | .00 | 552.40 | .0 |
| 01-61-42500-000 SICK | 483.35 | 483.35 | .00 | 483.35 | .0 |
| 01-61-45100-000 HEALTH INSURANCE | 2,277.14 | 2,277.14 | 31,738.00 | (29,460.86) | 7.2 |
| 01-61-54900-000 OTHER PROFESSIONAL SERVICES | .00 | .00 | 3,000.00 | (3,000.00) | .0 |
| 01-61-55100-000 POSTAGE | .00 | .00 | 100.00 | (100.00) | .0 |
| 01-61-55200-000 TELEPHONE | 90.78 | 90.78 | 1,500.00 | (1,409.22) | 6.1 |
| 01-61-56100-000 DUES | .00 | .00 | 750.00 | (750.00) | .0 |
| 01-61-56200-000 TRAVEL EXPENSES | 225.65 | 225.65 | 7,000.00 | (6,774.35) | 3.2 |
| 01-61-56300-000 TRAINING | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-61-56500-000 PUBLICATIONS | 236.45 | 236.45 | 150.00 | 86.45 | 157.6 |
| 01-61-56600-000 CONFERENCE | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| 01-61-65100-000 OFFICE SUPPLIES | 29.79 | 29.79 | 1,000.00 | (970.21) | 3.0 |
| 01-61-65200-000 OPERATING SUPPLIES | .00 | .00 | 200.00 | (200.00) | .0 |
| 01-61-92900-000 MISCELLANEOUS CHARGES | .00 | .00 | 1,000.00 | (1,000.00) | .0 |
| TOTAL ECONOMIC DEVELOPMENT | 14,773.73 | 14,773.73 | 201,716.00 | (186,942.27) | 7.3 |

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 1 MONTHS ENDING JANUARY 31, 2017

GENERAL FUND

| | <u>MTD ACTUAL</u> | <u>YTD ACTUAL</u> | <u>BUDGET</u> | <u>VARIANCE</u> | <u>PCNT</u> |
|--------------------------------------|-------------------|-------------------|----------------------|------------------------|--------------|
| TOTAL COMMUNITY AND ECONOMIC DEVELOP | 56,905.40 | 56,905.40 | 893,563.00 | (836,657.60) | 6.4 |
| TOTAL FUND EXPENDITURES | <u>676,364.07</u> | <u>676,364.07</u> | <u>10,437,814.00</u> | <u>(9,761,449.93)</u> | <u>6.5</u> |
| NET REVENUE OVER EXPENDITURES | <u>62,628.49</u> | <u>62,628.49</u> | <u>12,017.00</u> | <u>50,611.49</u> | <u>521.2</u> |

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 1 MONTHS ENDING JANUARY 31 2017

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PERCENT |
|-------------------------------|----------------|----------------|-------------------|-------------------|-------------|
| REVENUE BY FUND | | | | | |
| Audit | - | - | 24,128 | 24,128 | 0 |
| Insurance | 19,583 | 19,583 | (71,250) | (90,833) | -27.49 |
| Illinois Municipal Retirement | - | - | 189,941 | 189,941 | 0 |
| Social Security | - | - | 146,479 | 146,479 | 0 |
| Ambulance | 1,667 | 1,667 | 20,000 | 18,333 | 8.33 |
| Economic Development | - | - | - | - | 0 |
| Motor Fuel Tax | 22,827 | 22,827 | 1,496,600 | 1,473,773 | 1.53 |
| Utility Tax | 31,449 | 31,449 | 370,000 | 338,551 | 8.5 |
| Travel and Tourism | 19,632 | 19,632 | 346,816 | 327,184 | 5.66 |
| Sales Tax | 77,533 | 77,533 | 999,000 | 921,467 | 7.76 |
| Lighthouse Pointe TIF | - | - | 610,504 | 610,504 | 0 |
| Foreign Fire Insurance | - | - | 20,000 | 20,000 | 0 |
| TIF | - | - | - | - | 0 |
| Overweight Truck | 225 | 225 | 76,300 | 76,075 | 0.29 |
| Capital Improvement | 20 | 20 | 4,431,299 | 4,431,279 | 0 |
| Stormwater Management | - | - | 6,600 | 6,600 | 0 |
| Technology Park | - | - | - | - | 0 |
| Debt Service | - | - | - | - | 0 |
| Solid Waste | 237,669 | 237,669 | 1,270,256 | 1,032,587 | 18.71 |
| Technology Center | 95,742 | 95,742 | 1,178,064 | 1,082,322 | 8.13 |
| Airport | 40,629 | 40,629 | 1,719,786 | 1,679,157 | 2.36 |
| Railroad | 123,032 | 123,032 | 8,048,383 | 7,925,351 | 1.53 |
| Health Insurance | - | - | - | - | 0 |
| Administrative Services | 53,521 | 53,521 | 642,252 | 588,731 | 8.33 |
| Total Revenues | 723,529 | 723,529 | 21,525,158 | 20,801,629 | 3.36 |

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 1 MONTHS ENDING JANUARY 31 2017

| | MTD ACTUAL | YTD ACTUAL | BUDGET | VARIANCE | PERCENT |
|-------------------------------|----------------|----------------|--------------------|--------------------|-------------|
| OPERATING EXPENSES | | | | | |
| Audit | - | - | 37,500 | 37,500 | 0 |
| Insurance | 14,656 | 14,656 | 449,269 | 434,613 | 3.26 |
| Illinois Municipal Retirement | 31,325 | 31,325 | 265,356 | 234,031 | 11.8 |
| Social Security | 24,806 | 24,806 | 217,000 | 192,194 | 11.43 |
| Ambulance | - | - | - | - | 0 |
| Economic Development | - | - | - | - | 0 |
| Motor Fuel Tax | - | - | 1,600,000 | 1,600,000 | 0 |
| Utility Tax | - | - | 845,000 | 845,000 | 0 |
| Travel and Tourism | 21,471 | 21,471 | 369,858 | 348,387 | 5.81 |
| Sales Tax | 29,167 | 29,167 | 1,964,000 | 1,934,833 | 1.49 |
| Lighthouse Pointe TIF | - | - | 363,703 | 363,703 | 0 |
| Foreign Fire Insurance | - | - | 49,525 | 49,525 | 0 |
| TIF | - | - | 182,674 | 182,674 | 0 |
| Overweight Truck | 1,101 | 1,101 | 107,500 | 106,399 | 1.02 |
| Capital Improvement | 4,880 | 4,880 | 4,203,200 | 4,198,320 | 0.12 |
| Stormwater Management | - | - | 68,500 | 68,500 | 0 |
| Technology Park | - | - | - | - | 0 |
| Debt Service | - | - | - | - | 0 |
| Solid Waste | 83,334 | 83,334 | 1,133,375 | 1,050,041 | 7.35 |
| Technology Center | 70,313 | 70,313 | 853,518 | 783,205 | 8.24 |
| Airport | 17,511 | 17,511 | 1,731,151 | 1,713,640 | 1.01 |
| Railroad | 25,441 | 25,441 | 8,038,804 | 8,013,363 | 0.32 |
| Health Insurance | - | - | - | - | 0 |
| Administrative Services | 58,878 | 58,878 | 628,576 | 569,698 | 9.37 |
| Total Expenses | 382,883 | 382,883 | 23,108,509 | 22,725,626 | 1.66 |
| Revenue over Expenses | 340,646 | 340,646 | (1,583,351) | (1,923,997) | |

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET - WATER FUND January 31, 2017 and 2016

| | January 31, 2017 | January 31, 2016 |
|-------------------------------------------|------------------|------------------|
| ASSETS | | |
| PLANT IN SERVICE | | |
| Utility Plant in Service | 26,089,054 | |
| Less: Accumulated Depreciation | (7,420,011) | |
| Net Plant in Service | 18,669,043 | |
| CURRENT ASSETS | | |
| Cash & Investments | 3,770,820 | |
| Customer Accounts Receivable | 299,170 | |
| Other Accounts Receivable | | |
| Inventory | | |
| Prepaid Expenses | 19,713 | |
| Total Current Assets | 4,089,704 | |
| OTHER DEBITS | | |
| Unamortized Loss | | |
| Deferred Outflows of Resources | 121,622 | |
| Total Other Debits | 121,622 | |
| TOTAL ASSETS | 22,880,368 | |
| LIABILITIES AND EQUITY | | |
| EQUITY | | |
| Retained Earnings | 18,772,977 | |
| Contribution in Aid of Construction (Net) | 183,688 | |
| Total Equity | 18,956,665 | |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts Payable | 674,228 | |
| Accrued Liabilities | 239,475 | |
| Total Current Liabilities | 913,703 | |
| Non-Current Liabilities: | | |
| Note Payable - Associated Company | | |
| Other Non-Current Liabilities | 3,010,000 | |
| Total Non-Current Liabilities | 3,010,000 | |
| Total Liabilities | 3,923,703 | |
| TOTAL LIABILITIES AND EQUITY | 22,880,368 | |

ROCHELLE MUNICIPAL UTILITIES

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

For the 1 Months Ending January 31, 2017 and 2016

| | 2016 | 2015 | Variance | % |
|------------------------------------------------------|------------|------|------------|---|
| OPERATING REVENUES | | | | |
| Residential Sales | 33,863 | | 33,863 | 0 |
| Commercial Sales | 24,056 | | 24,056 | 0 |
| Industrial Sales | 65,943 | | 65,943 | 0 |
| Interdepartmental Sales | | | | 0 |
| Other Operating Revenues | 10,233 | | 10,233 | 0 |
| | 134,095 | | 134,095 | 0 |
| OPERATING EXPENSES | | | | |
| Source of Supply - Operations | 27,469 | | 27,469 | 0 |
| Source of Supply - Maintenance | 3,946 | | 3,946 | 0 |
| Water Treatment - Operations | 12,125 | | 12,125 | 0 |
| Water Treatment - Maintenance | 6,092 | | 6,092 | 0 |
| Distribution - Operations | 4,220 | | 4,220 | 0 |
| Distribution - Maintenance | 15,965 | | 15,965 | 0 |
| Customer Accounts | 10,478 | | 10,478 | 0 |
| Administrative and General | 18,187 | | 18,187 | 0 |
| Depreciation | 40,718 | | 40,718 | 0 |
| Indirect Transfers to Municipality | | | | 0 |
| | 139,201 | | 139,201 | 0 |
| Operating Income (Loss) | (5,106) | | (5,106) | 0 |
| NON-OPERATING REVENUE (EXPENSE) | | | | |
| Non-Utility Income | 160 | | 160 | 0 |
| Investment Income | 62 | | 62 | 0 |
| Merchandising, Jobbing & Contract Income | | | | 0 |
| Merchandising, Jobbing & Contract Expense | | | | 0 |
| Interest Expense | (20) | | (20) | 0 |
| | 202 | | 202 | 0 |
| Net Income Before Amortizations | (4,904) | | (4,904) | 0 |
| Amortization of Contributions in Aid of Construction | | | | 0 |
| Net Income | (4,904) | | (4,904) | 0 |
| Operating Transfers In (Out) | (80,023) | | (80,023) | 0 |
| Interfund Transfer W/WR Loan Forgiveness | | | | 0 |
| Increase (Decrease) in Retained Earnings | (84,927) | | (84,927) | 0 |
| RETAINED EARNINGS - Beginning of Period | 18,860,632 | | 18,860,632 | 0 |
| RETAINED EARNINGS - END OF PERIOD | 18,775,705 | | 18,775,705 | 0 |

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
January 31, 2017 and 2016

| | January 31, 2017 | January 31, 2016 |
|-------------------------------------------|------------------|------------------|
| ASSETS | | |
| PLANT IN SERVICE | | |
| Utility Plant in Service | 40,993,385 | |
| Less Accumulated Depreciation | (22,173,711) | |
| Net Plant in Service | 18,819,674 | |
| CURRENT ASSETS | | |
| Cash & Investments | 1,945,996 | |
| Customer Accounts Receivable | 716,893 | |
| Other Accounts Receivable | 298 | |
| Inventory | 3,480 | |
| Prepaid Expenses | 49,944 | |
| Total Current Assets | 2,716,613 | |
| RESTRICTED FUNDS | 383,142 | |
| NON-CURRENT ASSETS | | |
| Unamortized Loss | | |
| Deferred Outflows of Resources | 323,258 | |
| Note Receivable - Associated Company | | |
| Total Non-Current Assets | 323,258 | |
| TOTAL ASSETS | 22,242,686 | |
| LIABILITIES AND EQUITY | | |
| EQUITY | | |
| Retained Earnings | 14,060,332 | |
| Contribution in Aid of Construction (Net) | 6,968,765 | |
| Total Equity | 21,029,096 | |
| LIABILITIES | | |
| Current Liabilities: | | |
| Accounts Payable | 85,496 | |
| Accrued Liabilities | 633,758 | |
| Total Current Liabilities | 719,254 | |
| Non-Current Liabilities: | | |
| Bonds Payable | 494,336 | |
| Unamortized Premium on Long-Term Debt | | |
| Other Non-Current Liabilities | | |
| Total Non-Current Liabilities | 494,336 | |
| Total Liabilities | 1,213,590 | |
| TOTAL LIABILITIES AND EQUITY | 22,242,686 | |

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 1 Months Ending January 31, 2017 and 2016

| | 2016 | 2015 | Variance | % |
|------------------------------------------------------|----------------|------|----------------|----------|
| OPERATING REVENUES | | | | |
| Residential Sales | 51,946 | | 51,946 | 0 |
| Commercial Sales | 48,600 | | 48,600 | 0 |
| Industrial Sales | 81,285 | | 81,285 | 0 |
| Interdepartmental Sales | | | | 0 |
| Other Operating Revenues | 13,705 | | 13,705 | 0 |
| | 195,537 | | 195,537 | 0 |
| OPERATING EXPENSES | | | | |
| Collection - Operations | 11,325 | | 11,325 | 0 |
| Collection - Maintenance | 8,804 | | 8,804 | 0 |
| Pumping - Operations | 201 | | 201 | 0 |
| Pumping - Maintenance | 71 | | 71 | 0 |
| Treatment and Disposal - Operations | 72,003 | | 72,003 | 0 |
| Treatment and Disposal - Maintenance | 10,692 | | 10,692 | 0 |
| Customer Accounts | 11,577 | | 11,577 | 0 |
| Administrative and General | 16,869 | | 16,869 | 0 |
| Depreciation | 81,122 | | 81,122 | 0 |
| | 212,665 | | 212,665 | 0 |
| Operating Income (Loss) | (17,129) | | (17,129) | 0 |
| NON-OPERATING REVENUE (EXPENSE) | | | | |
| Investment Income | 492 | | 492 | 0 |
| Non Utility Income | | | | 0 |
| Merchandising, Jobbing & Contract Income | 450 | | 450 | 0 |
| Merchandising, Jobbing & Contract Expense | (276) | | (276) | 0 |
| Amortization Expense | | | | 0 |
| Interest Expense | (788) | | (788) | 0 |
| | (122) | | (122) | 0 |
| Net Income Before Amortizations | (17,251) | | (17,251) | 0 |
| Amortization of Contributions in Aid of Construction | | | | 0 |
| Net Income | (17,251) | | (17,251) | 0 |
| Operating Transfers In (Out) | (108,727) | | (108,727) | 0 |
| Interfund transfer WWR loan forgiveness | | | | 0 |
| Increase (Decrease) in Retained Earnings | (125,978) | | (125,978) | 0 |
| RETAINED EARNINGS - Beginning of Period | 14,186,310 | | 14,186,310 | 0 |
| RETAINED EARNINGS - END OF PERIOD | 14,060,332 | | 14,060,332 | 0 |

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND January 31, 2017 and 2016

| | January 31, 2017 | January 31, 2016 |
|-------------------------------------|------------------|------------------|
| ASSETS | | |
| PLANT IN SERVICE | | |
| Utility Plant in Service | 85,470,284 | |
| Less: Accumulated Depreciation | (44,584,453) | |
| Net Plant in Service | 40,885,831 | |
| CURRENT ASSETS | | |
| Cash & Investments | 7,971,407 | |
| Customer Accounts Receivable | 4,933,435 | |
| Other Accounts Receivable | | |
| Inventory | 1,908,743 | |
| Prepaid Expenses | 336,877 | |
| Total Current Assets | 15,150,462 | |
| RESTRICTED ASSETS | 6,889,201 | |
| NON-CURRENT ASSETS | | |
| Unamortized Loss | 1,716,029 | |
| Deferred Outflows of Resources | 953,771 | |
| Other Deferred Debits | 221,954 | |
| Interdepartmental Loan Receivable | 503,707 | |
| Total Non-Current Assets | 3,395,461 | |
| TOTAL ASSETS | 66,320,955 | |
| LIABILITIES AND EQUITY | | |
| EQUITY | | |
| Retained Earnings | 44,468,478 | |
| Total Equity | 44,468,478 | |
| LIABILITIES | | |
| Current Liabilities | | |
| Accounts Payable | 2,908,820 | |
| Accrued Liabilities | 1,876,594 | |
| Total Current Liabilities | 4,785,414 | |
| Non-Current Liabilities | | |
| Bonds Payable | 16,810,325 | |
| Other Non-Current Liabilities | 256,738 | |
| Total Non-Current Liabilities | 17,067,063 | |
| Total Liabilities | 21,852,477 | |
| TOTAL LIABILITIES AND EQUITY | 66,320,955 | |

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 1 Months Ending January 31, 2017 and 2016

| | 2016 | 2015 | Variance | % |
|------------------------------------------------------------------------|-------------------|------|-------------------|----------|
| OPERATING REVENUES | | | | |
| Residential | 386,387 | | 386,387 | 0 |
| Small General Service | 308,065 | | 308,065 | 0 |
| Large General Service | 2,269,739 | | 2,269,739 | 0 |
| Public Street Lighting | 14,170 | | 14,170 | 0 |
| Interdepartmental | 50,023 | | 50,023 | 0 |
| Forfeited Discounts | 23,057 | | 23,057 | 0 |
| Other Operating Revenues | 174,506 | | 174,506 | 0 |
| | 3,225,946 | | 3,225,946 | 0 |
| OPERATING EXPENSES | | | | |
| Purchased Power | 1,987,205 | | 1,987,205 | 0 |
| Generation - Operation | 31,311 | | 31,311 | 0 |
| Generation - Maintenance | 97,703 | | 97,703 | 0 |
| Transmission - Operation | 124,442 | | 124,442 | 0 |
| Distribution - Operation | 150,749 | | 150,749 | 0 |
| Distribution - Maintenance | 58,080 | | 58,080 | 0 |
| Depreciation | 227,552 | | 227,552 | 0 |
| Taxes Other Than Income Taxes | 12,750 | | 12,750 | 0 |
| Customer Accounts | 19,563 | | 19,563 | 0 |
| Administrative & General | 178,164 | | 178,164 | 0 |
| Indirect Transfers to Municipality | | | | 0 |
| | 2,887,518 | | 2,887,518 | 0 |
| Operating Income (Loss) | 338,428 | | 338,428 | 0 |
| NON-OPERATING REVENUE (EXPENSE) | | | | |
| Investment Income | 2,328 | | 2,328 | 0 |
| Merchandising, Jobbing & Contract Income | (1,559) | | (1,559) | 0 |
| Merchandising, Jobbing & Contract Expense | 204 | | 204 | 0 |
| Amortization Expense | 5,465 | | 5,465 | 0 |
| Interest Expense | (52,265) | | (52,265) | 0 |
| Non-Operating Revenue (Expense) | 4,889 | | 4,889 | 0 |
| | (40,939) | | (40,939) | 0 |
| Increase (Decrease) in Retained Earnings Before Operating Transfers | 297,490 | | 297,490 | 0 |
| Operating Transfers In (Out) | (1,302,158) | | (1,302,158) | 0 |
| Increase (Decrease) in Retained Earnings | (1,004,668) | | (1,004,668) | 0 |
| RETAINED EARNINGS - Beginning of Period | 45,473,147 | | 45,473,147 | 0 |
| RETAINED EARNINGS - END OF PERIOD | 44,468,478 | | 44,468,478 | 0 |

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS January 31, 2017 and 2016

| | January 31, 2017 | January 31, 2016 |
|-------------------------------------------|-------------------|------------------|
| ASSETS | | |
| PLANT IN SERVICE | | |
| Utility Plant in Service | 3,725,933 | |
| Tech Center Building | 428 | |
| Less: Accumulated Depreciation | (2,915,777) | |
| | 810,584 | |
| Net Plant in Service | 810,584 | |
| NON CURRENT ASSETS | | |
| Deferred Outflows of Resources | 105,619 | |
| | 105,619 | |
| Total Non Current Assets | 105,619 | |
| CURRENT ASSETS | | |
| Cash & Investments | (983,091) | |
| Customer Accounts Receivable | 63,622 | |
| Miscellaneous Accounts Receivable | (1,100) | |
| Prepaid Expenses | (8,548) | |
| Inventory | | |
| | (929,117) | |
| Total Current Assets | (929,117) | |
| TOTAL ASSETS | (12,914) | |
| LIABILITIES AND EQUITY | | |
| EQUITY | | |
| Retained Earnings | (772,265) | |
| Revenue over Expenditures | (4,392) | |
| Contribution in Aid of Construction (Net) | 352,922 | |
| | (423,735) | |
| Total Equity | (423,735) | |
| LIABILITIES | | |
| Current Liabilities: | | |
| Accounts Payable | 17,263 | |
| Accrued Liabilities | 208,004 | |
| Other Liabilities | | |
| | 225,267 | |
| Total Current Liabilities | 225,267 | |
| Non-Current Liabilities: | | |
| Interdepartmental Loan Payable | 185,554 | |
| | 185,554 | |
| Total Non-Current Liabilities | 185,554 | |
| Total Liabilities | 410,821 | |
| TOTAL LIABILITIES AND EQUITY | (12,914) | |

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 1 Months Ending January 31, 2017 and 2016

| | 2016 | 2015 | Variance | % |
|------------------------------------------------|----------|------|----------|---|
| OPERATING REVENUES | | | | |
| Network Administration Fees | 38,147 | | 38,147 | 0 |
| VOIP Services | 88 | | 88 | 0 |
| Misc Revenues | | | | 0 |
| Network and Hardware Support | | | | 0 |
| Data Services | 479 | | 479 | 0 |
| Fiber Internet Access | 8,752 | | 8,752 | 0 |
| Dial-up Internet Access | 793 | | 793 | 0 |
| Wireless Internet Access | 225 | | 225 | 0 |
| Network Internet Access | 1,700 | | 1,700 | 0 |
| Web Site Host | 633 | | 633 | 0 |
| Web Site Development | | | | 0 |
| Activation Fee | | | | 0 |
| Wireless Installation | | | | 0 |
| Mailboxes | 175 | | 175 | 0 |
| Forfeited Discounts | 136 | | 136 | 0 |
| | | | | |
| Total Operating Revenues | 51,128 | | 51,128 | 0 |
| OPERATING EXPENSES | | | | |
| Personnel | 16,961 | | 16,961 | 0 |
| Insurance Benefits | 3,917 | | 3,917 | 0 |
| Pension & Other Benefits | 3,212 | | 3,212 | 0 |
| Contractual Services- Maintenance | 518 | | 518 | 0 |
| Contractual Services- Professional | 11,960 | | 11,960 | 0 |
| Contractual Services- Communications | 11,402 | | 11,402 | 0 |
| Contractual Services- Professional Development | | | | 0 |
| Service Charges | 1,083 | | 1,083 | 0 |
| Commodities - Maintenance Supplies | | | | 0 |
| Commodities - General Supplies | 292 | | 292 | 0 |
| Other Expenditures | (82) | | (82) | 0 |
| Depreciation | 6,258 | | 6,258 | 0 |
| Transfer to Administrative Services | | | | 0 |
| | | | | |
| Total Operating Expenses | 55,519 | | 55,519 | 0 |
| | | | | |
| Operating Income (Loss) | (4,392) | | (4,392) | 0 |
| NON-OPERATING REVENUE (EXPENSE) | | | | |
| Merchandising, Jobbing, & Contract Income | | | | 0 |
| Merchandising, Jobbing, & Contract Expense | | | | 0 |
| Investment Income | | | | 0 |
| Lease Revenues | | | | 0 |
| ICC Grant | | | | 0 |
| Transfer From Other Funds | | | | 0 |
| Transfers To Other Funds | | | | 0 |
| Amortization Expense | | | | 0 |
| Interest Expense | | | | 0 |
| | | | | |
| Total Non-Operating Revenue (Expense) | | | | 0 |
| | | | | |
| Increase (Decrease) in Retained Earnings | (4,392) | | (4,392) | 0 |

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 1 Months Ending January 31, 2017 and 2016

| | <u>2016</u> | <u>2015</u> | <u>Variance</u> | <u>%</u> |
|-----------------------------------------|--------------------------|-------------|--------------------------|----------|
| RETAINED EARNINGS – Beginning of Period | <u>(772,265)</u> | | <u>(772,265)</u> | <u>0</u> |
| RETAINED EARNINGS – END OF PERIOD | <u><u>(776,657)</u></u> | | <u><u>(776,657)</u></u> | <u>0</u> |