

**CITY OF ROCHELLE  
GENERAL FUND BUDGET SUMMARY  
FOR THE 5 MONTHS ENDING MAY 31 2017**

<b>REVENUE</b>	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
Taxes	-	0	2,004,280	2,004,280	0
Licenses and Permits	29,020	215,905	555,500	339,595	38.87
Intergovernmental Revenue	267,740	1,499,925	3,581,324	2,081,399	41.88
Fines, Forfeitures & Penalties	-	21,926	115,000	93,074	19.07
Public Charges for Services	53,982	239,258	695,000	455,742	34.43
Other Fees	32,898	164,270	394,716	230,446	41.62
Miscellaneous Revenues	15,969	57,714	95,400	37,686	60.5
Other Financing Sources	250,718	1,258,588	3,008,611	1,750,023	41.83
<b>Total Revenues</b>	<b>650,327</b>	<b>3,457,585</b>	<b>10,449,831</b>	<b>6,992,246</b>	<b>33.09</b>
<b>OPERATING EXPENSES</b>					
Mayor and City Council	5,572	22,284	60,500	38,216	36.83
City Manager	11,882	88,364	221,366	133,002	39.92
City Attorney	10,651	50,449	155,350	104,901	32.47
City Clerk	13,549	59,845	176,199	116,354	33.96
Police Department	211,973	1,109,301	3,633,692	2,524,391	30.53
Fire Department	127,391	629,165	2,278,697	1,649,532	27.61
Community Development	46,308	209,597	691,847	482,250	30.3
Engineering	25,220	116,393	313,885	197,492	37.08
Street Division	113,301	566,511	1,641,793	1,075,282	34.51
Cemetery Division	14,250	50,467	115,984	65,517	43.51
Municipal Building	96,577	367,262	946,785	579,523	38.79
Economic Development	13,588	68,577	201,716	133,139	34
<b>Total Expenses</b>	<b>690,262</b>	<b>3,338,215</b>	<b>10,437,814</b>	<b>7,099,599</b>	<b>31.98</b>
<b>Revenue over Expenses</b>	<b>(39,935)</b>	<b>119,370</b>	<b>12,017</b>	<b>(107,353)</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	.00	.01	1,060,282.00	( 1,060,281.99)	.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
<b>TOTAL TAXES</b>	<b>.00</b>	<b>.01</b>	<b>2,004,280.00</b>	<b>( 2,004,279.99)</b>	<b>.0</b>
<u>LICENSES &amp; PERMITS</u>					
01-11-32100	.00	1,000.00	25,000.00	( 24,000.00)	4.0
01-11-32500	.00	63,090.89	90,000.00	( 26,909.11)	70.1
01-11-32510	25,837.96	133,464.94	336,000.00	( 202,535.06)	39.7
01-11-32600	.00	2,000.58	2,000.00	.58	100.0
01-11-33100	3,232.48	14,494.48	100,000.00	( 85,505.52)	14.5
01-11-33500	( 50.00)	1,854.00	2,500.00	( 646.00)	74.2
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>29,020.44</b>	<b>215,904.89</b>	<b>555,500.00</b>	<b>( 339,595.11)</b>	<b>38.9</b>
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	49,835.24	334,494.59	981,335.00	( 646,840.41)	34.1
01-11-34200	40,288.96	165,640.10	205,000.00	( 39,359.90)	80.8
01-11-34300	13,310.55	55,995.05	120,000.00	( 64,004.95)	46.7
01-11-34400	137,606.79	749,946.97	1,900,000.00	( 1,150,053.03)	39.5
01-11-34450	16,490.43	103,970.06	224,989.00	( 121,018.94)	46.2
01-11-34762	10,207.73	89,878.01	150,000.00	( 60,121.99)	59.9
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>267,739.70</b>	<b>1,499,924.78</b>	<b>3,581,324.00</b>	<b>( 2,081,399.22)</b>	<b>41.9</b>
<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100	.00	21,925.58	115,000.00	( 93,074.42)	19.1
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>.00</b>	<b>21,925.58</b>	<b>115,000.00</b>	<b>( 93,074.42)</b>	<b>19.1</b>
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	30,772.82	111,839.74	375,000.00	( 263,160.26)	29.8
01-11-36700	10,809.50	31,123.26	85,000.00	( 53,876.74)	36.6
01-11-36800	5,000.00	25,000.00	60,000.00	( 35,000.00)	41.7
01-11-36900	.00	29,103.84	60,000.00	( 30,896.16)	48.5
01-11-39960	7,400.00	42,191.50	115,000.00	( 72,808.50)	36.7
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>53,982.32</b>	<b>239,258.34</b>	<b>695,000.00</b>	<b>( 455,741.66)</b>	<b>34.4</b>
<u>OTHER FEES</u>					

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	2,250.00	12,750.00	20,000.00	( 7,250.00)	63.8
01-11-37650 GRAVE OPENING WINTER FEE	.00	550.00	500.00	50.00	110.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	35,625.00	85,500.00	( 49,875.00)	41.7
01-11-37900 OTHER REVENUES	22,893.00	114,465.00	274,716.00	( 160,251.00)	41.7
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	12,000.00	( 12,000.00)	.0
01-11-37910 BUILDING AND ZONING FEES	630.00	880.00	2,000.00	( 1,120.00)	44.0
<b>TOTAL OTHER FEES</b>	<b>32,898.00</b>	<b>164,270.00</b>	<b>394,716.00</b>	<b>( 230,446.00)</b>	<b>41.6</b>
<b>MISCELLANEOUS REVENUES</b>					
01-11-38100 INTEREST INCOME	1,386.04	4,551.77	3,000.00	1,551.77	151.7
01-11-38200 RENTAL INCOME	600.00	5,400.00	14,400.00	( 9,000.00)	37.5
01-11-38700 LOT SALES	9,530.00	15,260.00	15,000.00	260.00	101.7
01-11-38800 CEMETERY RECEIPTS	210.00	980.00	3,000.00	( 2,020.00)	32.7
01-11-38900 MISCELLANEOUS	4,243.00	31,522.12	60,000.00	( 28,477.88)	52.5
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>15,969.04</b>	<b>57,713.89</b>	<b>95,400.00</b>	<b>( 37,686.11)</b>	<b>60.5</b>
<b>OTHER FINANCING SOURCES</b>					
01-11-39200 PROCEEDS-FIXED ASSET SALES	.00	5,000.00	.00	5,000.00	.0
01-11-39910 TRANSFER FROM ELECTRIC	158,539.17	792,695.85	1,902,470.00	( 1,109,774.15)	41.7
01-11-39920 TRANSFER FROM WATER	8,946.50	44,732.50	107,358.00	( 62,625.50)	41.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,248.58	51,242.90	122,983.00	( 71,740.10)	41.7
01-11-39946 SALES TAX FUND TRANSFER	29,166.67	145,833.35	350,000.00	( 204,166.65)	41.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	5,000.00	12,000.00	( 7,000.00)	41.7
01-11-39950 SOLID WASTE TRANSFER	42,816.67	214,083.35	513,800.00	( 299,716.65)	41.7
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>250,717.59</b>	<b>1,258,587.95</b>	<b>3,008,611.00</b>	<b>( 1,750,023.05)</b>	<b>41.8</b>
<b>TOTAL FUND REVENUE</b>	<b>650,327.09</b>	<b>3,457,585.44</b>	<b>10,449,831.00</b>	<b>( 6,992,245.56)</b>	<b>33.1</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	3,884.68	19,562.14	50,500.00	( 30,937.86)	38.7
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	( 100.00)	.0
01-12-55400-000 PRINTING	.00	.00	200.00	( 200.00)	.0
01-12-56100-000 DUES	.00	175.00	1,200.00	( 1,025.00)	14.6
01-12-56200-000 TRAVEL EXPENSES	42.12	265.99	1,500.00	( 1,234.01)	17.7
01-12-56800-000 CONFERENCE EXPENSES	553.01	623.01	3,000.00	( 2,376.99)	20.8
01-12-65100-000 OFFICE SUPPLIES	232.00	437.29	800.00	( 362.71)	54.7
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	( 2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	360.00	1,200.00	( 840.00)	30.0
01-12-91200-000 RECRUITMENT	860.50	860.50	.00	860.50	.0
<b>TOTAL MAYOR/CITY COUNCIL</b>	<b>5,572.31</b>	<b>22,283.93</b>	<b>60,500.00</b>	<b>( 38,216.07)</b>	<b>38.8</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	5,945.16	28,744.21	78,890.00	( 49,945.79)	36.5
01-13-42200-000 SALARIES-PART-TIME	2,069.67	9,691.79	31,000.00	( 21,308.21)	31.3
01-13-42400-000 VACATION	400.28	1,553.71	.00	1,553.71	.0
01-13-45100-000 HEALTH INSURANCE	1,502.76	8,317.54	21,159.00	( 12,841.46)	39.3
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	( 300.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	750.00	( 750.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	27.00	400.00	( 373.00)	6.8
01-13-55100-000 POSTAGE	.00	2,179.67	10,000.00	( 7,820.33)	21.8
01-13-55300-000 PUBLISHING	.00	140.05	1,000.00	( 859.95)	14.0
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	109.25	317.56	5,500.00	( 5,182.44)	5.8
01-13-56300-000 TRAINING	( 50.00)	25.00	3,000.00	( 2,975.00)	.8
01-13-56500-000 PUBLICATIONS	.00	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	.00	308.54	3,000.00	( 2,691.46)	10.3
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
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	2,500.00	2,500.00	.00	2,500.00	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	1,072.00	5,928.00	15,000.00	( 9,072.00)	39.5
<b>TOTAL CITY CLERK</b>	<b>13,549.12</b>	<b>59,845.27</b>	<b>176,199.00</b>	<b>( 116,353.73)</b>	<b>34.0</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	3,118.02	15,232.77	40,463.00	( 25,230.23)	37.7
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	57.70	200.00	( 142.30)	28.9
01-17-42400-000 VACATION	39.72	344.72	.00	344.72	.0
01-17-42500-000 SICK	19.86	19.86	.00	19.86	.0
01-17-45100-000 HEALTH INSURANCE	585.98	3,303.39	8,251.00	( 4,947.61)	40.0
01-17-51100-000 MAINTENANCE (BUILDING)	.00	6,173.06	9,000.00	( 2,826.94)	68.6
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	2,000.00	( 2,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	159.99	799.95	2,500.00	( 1,700.05)	32.0
01-17-53700-000 NETWORK ADMINISTRATION	10,299.75	51,498.75	123,597.00	( 72,098.25)	41.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	31.57	42.97	32,000.00	( 31,957.03)	.1
01-17-55200-000 TELEPHONE	139.89	661.43	2,000.00	( 1,338.57)	33.1
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	( 200.00)	.0
01-17-57100-000 UTILITIES	5,834.52	33,110.96	85,000.00	( 51,889.04)	39.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	222.50	500.00	( 277.50)	44.5
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	.00	500.00	( 500.00)	.0
01-17-59500-000 PROPERTY TAX	4,803.78	4,803.78	5,200.00	( 396.22)	92.4
01-17-61100-000 MAINTENANCE BUILDING	151.56	236.87	2,000.00	( 1,763.13)	11.8
01-17-61200-000 MAINTENANCE (EQUIPMENT)	26.98	26.98	.00	26.98	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	83.66	158.60	700.00	( 543.40)	22.4
01-17-65100-000 OFFICE SUPPLIES	484.28	1,427.23	4,000.00	( 2,572.77)	35.7
01-17-65400-000 GENERAL SUPPLIES	229.21	1,854.80	5,000.00	( 3,145.20)	37.1
01-17-82000-000 BUILDING	.00	1,039.99	25,000.00	( 23,960.01)	4.2
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	15,000.00	15,776.50	26,000.00	( 10,223.50)	60.7
01-17-91400-000 SALES TAX REBATE	14,679.93	26,231.79	75,000.00	( 48,768.21)	35.0
01-17-99910-000 TRANSFER AMBULANCE FUND	1,666.67	8,333.35	20,000.00	( 11,666.65)	41.7
01-17-99960-000 TRANSFER-INSURANCE FUND	19,583.33	97,916.65	235,000.00	( 137,083.35)	41.7
01-17-99964-000 TRANSFER ADMIN SERVICE	19,597.83	97,989.15	235,174.00	( 137,184.85)	41.7
<b>TOTAL MUNICIPAL BUILDING</b>	<b>96,577.03</b>	<b>367,281.75</b>	<b>946,785.00</b>	<b>( 579,523.25)</b>	<b>38.8</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	10,651.00	50,449.16	150,000.00	( 99,550.84)	33.6
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
<b>TOTAL CITY ATTORNEY</b>	<b>10,651.00</b>	<b>50,449.16</b>	<b>155,350.00</b>	<b>( 104,900.84)</b>	<b>32.5</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	10,393.68	74,800.70	167,700.00	( 92,899.30)	44.6
01-19-42400-000 VACATION	611.52	2,282.48	.00	2,282.48	.0
01-19-42500-000 SICK PAY	.00	592.24	.00	592.24	.0
01-19-45100-000 HEALTH INSURANCE	716.88	6,390.52	29,416.00	( 23,025.48)	21.7
01-19-54900-000 OTHER PROFESSIONAL SERVICES	( 175.00)	3.50	5,000.00	( 4,996.50)	.1
01-19-55200-000 TELEPHONE	110.19	619.39	3,600.00	( 2,980.61)	17.2
01-19-55300-000 PUBLISHING	.00	112.00	200.00	( 88.00)	56.0
01-19-56100-000 DUES	124.00	634.70	3,500.00	( 2,865.30)	18.1
01-19-56200-000 TRAVEL EXPENSES	.00	193.92	2,500.00	( 2,306.08)	7.8
01-19-56400-000 TUITION	.00	442.12	150.00	292.12	294.8
01-19-56500-000 PUBLICATIONS	13.96	84.07	300.00	( 215.93)	28.0
01-19-56600-000 CONFERENCE EXPENSES	.00	1,241.58	6,500.00	( 5,258.42)	19.1
01-19-65100-000 OFFICE SUPPLIES	87.07	284.12	500.00	( 215.88)	56.8
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00	( 1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	.00	682.18	1,000.00	( 317.82)	68.2
<b>TOTAL CITY MANAGER</b>	<b>11,882.30</b>	<b>88,363.52</b>	<b>221,366.00</b>	<b>( 133,002.48)</b>	<b>39.9</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	138,231.76	588,203.63	1,560,200.00	( 971,998.37)	37.7

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	132,426.17	630,895.22	1,917,275.00	( 1,286,379.78)	32.9
01-21-42200-000 SALARIES - PART-TIME	2,775.62	18,137.33	50,000.00	( 31,862.67)	36.3
01-21-42300-000 SALARIES - OVERTIME	21,013.76	68,914.80	195,000.00	( 126,085.20)	35.3
01-21-42400-000 SALARIES - VACATION PAY	9,748.74	39,226.88	.00	39,226.88	.0
01-21-42500-000 SALARIES - SICK PAY	1,314.50	18,944.06	.00	18,944.06	.0
01-21-42800-000 OIC - ON-CALL FTO	1,756.04	7,112.74	26,000.00	( 18,887.26)	27.4
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	499,765.00	( 499,765.00)	.0
01-21-45100-000 HEALTH INSURANCE	25,737.98	143,827.61	430,361.00	( 286,533.39)	33.4
01-21-47100-000 UNIFORM ALLOWANCE	1,098.21	7,774.45	30,000.00	( 22,225.55)	25.9
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,168.41	12,274.79	40,000.00	( 27,725.21)	30.7
01-21-51300-000 MAINTENANCE - VEHICLE	1,794.14	12,359.35	30,000.00	( 17,640.65)	41.2
01-21-53400-000 MEDICAL SERVICES	178.00	489.00	2,500.00	( 2,011.00)	19.6
01-21-53700-000 DATA PROCESSING SERVICES	.00	( 963.14)	27,000.00	( 27,963.14)	( 3.6)
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	54.00	5,000.00	( 4,946.00)	1.1
01-21-55100-000 POSTAGE	9.80	9.80	100.00	( 90.20)	9.8
01-21-55200-000 TELEPHONE	1,586.57	7,567.78	17,000.00	( 9,432.22)	44.5
01-21-55300-000 PUBLISHING	225.00	294.00	1,000.00	( 706.00)	29.4
01-21-55400-000 PRINTING	.00	767.40	4,000.00	( 3,232.60)	19.2
01-21-56100-000 DUES	.00	8,166.94	7,000.00	1,166.94	116.7
01-21-56200-000 TRAVEL EXPENSES	421.16	841.83	3,500.00	( 2,658.17)	24.1
01-21-56300-000 TRAINING	.00	810.00	10,000.00	( 9,190.00)	8.1
01-21-57100-000 UTILITIES	97.14	523.87	1,200.00	( 676.13)	43.7
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	.00	288.31	3,000.00	( 2,711.69)	9.6
01-21-65100-000 OFFICE SUPPLIES	883.84	2,410.57	7,000.00	( 4,589.43)	34.4
01-21-65200-000 OPERATING SUPPLIES	646.37	3,374.59	20,000.00	( 16,625.41)	16.9
01-21-65500-000 AUTOMOBILE FUEL/OIL	2,779.58	15,087.44	45,000.00	( 29,912.56)	33.5
01-21-65800-000 PRISONER SUPPLIES	214.90	762.15	2,000.00	( 1,237.85)	38.1
01-21-66200-000 K9 SUPPLIES	1,258.42	2,750.50	5,000.00	( 2,249.50)	55.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	99,961.20	97,155.00	2,806.20	102.9
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	1,544.00	141,336.00	( 139,792.00)	1.1
01-21-91700-000 INVESTIGATIONS	140.00	1,395.48	3,000.00	( 1,604.52)	46.5
01-21-91710-000 DRUG INVESTIGATIONS	778.40	778.40	10,000.00	( 9,221.60)	7.8
01-21-92400-000 DUI	2,920.00	2,920.00	2,000.00	920.00	146.0
<b>TOTAL POLICE DEPARTMENT</b>	<b>211,972.75</b>	<b>1,109,301.35</b>	<b>3,633,692.00</b>	<b>( 2,524,390.65)</b>	<b>30.5</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<b>FIRE DEPARTMENT</b>					
01-22-42100-000 SALARIES - REGULAR	74,180.69	370,421.38	1,067,327.00	( 696,905.62)	34.7
01-22-42200-000 SALARIES - PART-TIME	4,940.25	28,061.75	86,440.00	( 58,378.25)	32.5
01-22-42300-000 SALARY EXPENSE - OVERTIME	12,751.55	54,779.69	176,537.00	( 121,757.31)	31.0
01-22-42400-000 SALARIES - VACATION PAY	3,489.42	14,052.78	.00	14,052.78	.0
01-22-42500-000 SALARIES - SICK PAY	1,632.80	11,782.07	.00	11,782.07	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	444,861.00	( 444,861.00)	.0
01-22-45100-000 HEALTH INSURANCE	17,633.32	98,420.76	223,432.00	( 125,011.24)	44.1
01-22-47100-000 UNIFORM ALLOWANCE	375.07	1,477.54	12,000.00	( 10,522.46)	12.3
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	650.82	3,414.99	9,000.00	( 5,585.01)	37.9
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	2,298.96	3,960.98	12,000.00	( 8,039.02)	33.0
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	.00	1,533.06	10,000.00	( 8,466.94)	15.3
01-22-53400-000 MEDICAL SERVICES	60.00	630.00	7,800.00	( 7,170.00)	8.1
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,706.99	12,097.44	40,000.00	( 27,902.56)	30.2
01-22-55100-000 POSTAGE	.00	28.74	500.00	( 471.26)	5.8
01-22-55200-000 TELEPHONE	456.18	2,448.99	8,000.00	( 5,551.01)	30.8
01-22-55400-000 PRINTING	.00	268.00	200.00	68.00	134.0
01-22-56100-000 DUES	.00	450.00	1,400.00	( 950.00)	32.1
01-22-56200-000 TRAVEL EXPENSES	107.79	147.79	2,500.00	( 2,352.21)	5.9
01-22-56300-000 TRAINING	1,224.84	2,655.11	6,000.00	( 3,344.89)	44.3
01-22-56400-000 TUITION REIMBURSEMENT	.00	1,950.00	2,000.00	( 50.00)	97.5
01-22-56500-000 PUBLICATIONS	.00	251.99	1,200.00	( 948.01)	21.0
01-22-57100-000 UTILITIES	935.00	6,064.02	17,000.00	( 10,935.98)	35.7
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	21.96	1,146.91	4,000.00	( 2,853.09)	28.7
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	339.89	1,582.56	5,000.00	( 3,417.44)	31.7
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	13.30	870.79	5,000.00	( 4,129.21)	17.4
01-22-65100-000 OFFICE SUPPLIES	.00	213.02	2,500.00	( 2,286.98)	8.5
01-22-65200-000 OPERATING SUPPLIES	1,662.69	5,997.83	14,000.00	( 8,002.17)	42.8
01-22-65400-000 JANITORIAL SUPPLIES	41.48	1,162.17	4,500.00	( 3,337.83)	25.8
01-22-65500-000 AUTOMOTIVE FUEL/OIL	762.14	3,190.22	13,000.00	( 9,809.78)	24.5
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	105.97	105.97	1,000.00	( 894.03)	10.6
<b>TOTAL FIRE DEPARTMENT</b>	<b>127,391.11</b>	<b>629,164.55</b>	<b>2,278,697.00</b>	<b>( 1,649,532.45)</b>	<b>27.6</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	339,363.86	1,738,465.90	5,912,389.00	( 4,173,923.10)	29.4

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	49,962.52	247,740.55	708,080.00	( 460,339.45)	35.0
01-41-42200-000 SALARIES (PART-TIME)	.00	.00	8,000.00	( 8,000.00)	.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	747.92	5,480.68	66,050.00	( 60,569.32)	8.3
01-41-42400-000 VACATION	3,912.04	15,650.60	.00	15,650.60	.0
01-41-42500-000 SICK	1,420.24	6,366.53	.00	6,366.53	.0
01-41-42600-000 SALARIES-PAGER PAY	1,132.00	8,890.50	19,500.00	( 10,609.50)	45.6
01-41-45100-000 HEALTH INSURANCE	11,525.96	64,197.42	162,663.00	( 98,465.58)	39.5
01-41-47100-000 UNIFORM ALLOWANCE	128.01	342.87	1,000.00	( 657.13)	34.3
01-41-47300-000 CLOTHING ACQUISITION	206.89	664.61	2,500.00	( 1,835.39)	26.6
01-41-51100-000 MAINTENANCE (BUILDING)	330.00	1,065.43	2,500.00	( 1,434.57)	42.6
01-41-51200-000 MAINTENANCE (EQUIPMENT)	1,065.17	2,890.67	17,500.00	( 14,609.33)	16.5
01-41-51300-000 MAINT.SERVICE-VEHICLE	916.10	4,655.96	20,000.00	( 15,344.04)	23.3
01-41-51400-000 MAINTENANCE STREET	6,901.57	12,810.42	30,000.00	( 17,189.58)	42.7
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	108.00	3,000.00	( 2,892.00)	3.6
01-41-52900-000 MAINTENANCE OTHER	.00	.00	5,000.00	( 5,000.00)	.0
01-41-53600-000 JANITORIAL SERVICES	202.34	827.06	2,000.00	( 1,172.94)	41.4
01-41-54900-000 OTHER PROFESSIONAL SERVICES	3,108.34	3,498.34	12,000.00	( 8,501.66)	29.2
01-41-55100-000 POSTAGE	.00	.00	100.00	( 100.00)	.0
01-41-55200-000 TELEPHONE	427.39	2,034.54	4,700.00	( 2,665.46)	43.3
01-41-55300-000 PUBLISHING	.00	112.00	300.00	( 188.00)	37.3
01-41-56200-000 TRAVEL EXPENSES	40.00	80.00	1,200.00	( 1,120.00)	6.7
01-41-56300-000 TRAINING	.00	1,080.00	3,500.00	( 2,420.00)	30.9
01-41-57100-000 UTILITIES	805.27	5,368.06	14,000.00	( 8,631.94)	38.3
01-41-57200-000 STREET LIGHTING	12,941.72	71,471.23	169,000.00	( 97,528.77)	42.3
01-41-59400-000 LEASE OR RENTALS	.00	.00	3,000.00	( 3,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	.00	2,578.53	5,000.00	( 2,421.47)	51.6
01-41-61200-000 MAINTENANCE (EQUIPMENT)	480.56	1,897.26	16,000.00	( 14,102.74)	11.9
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	5,851.45	13,895.05	35,000.00	( 21,104.95)	39.7
01-41-61400-000 SUPPLIES STREETS	4,671.54	32,404.49	55,000.00	( 22,595.51)	58.9
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	27,415.73	110,000.00	( 82,584.27)	24.9
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	958.28	3,656.13	12,000.00	( 8,343.87)	30.5
01-41-62900-000 SUPPLIES OTHER	2,271.43	7,970.94	15,000.00	( 7,029.06)	53.1
01-41-65100-000 OFFICE SUPPLIES	60.91	467.72	2,000.00	( 1,532.28)	23.4
01-41-65200-000 OPERATING SUPPLIES	294.20	1,766.91	8,000.00	( 6,233.09)	22.1
01-41-65300-000 SMALL TOOLS	45.09	168.05	3,200.00	( 3,031.95)	5.3
01-41-65400-000 JANITORIAL SUPPLIES	43.77	445.73	1,000.00	( 554.27)	44.6
01-41-65500-000 GASOLINE/OIL	2,668.49	18,104.92	55,000.00	( 36,895.08)	32.9
01-41-68100-000 SAFETY SUPPLIES	181.82	404.18	3,500.00	( 3,095.82)	11.6
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
<b>TOTAL STREET DIVISION</b>	<b>113,301.02</b>	<b>566,511.11</b>	<b>1,841,793.00</b>	<b>( 1,075,281.89)</b>	<b>34.5</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	2,538.40	11,789.82	34,379.00	( 22,589.18)	34.3
01-46-42300-000 SALARY EXPENSE-OVERTIME	62.62	451.17	3,550.00	( 3,098.83)	12.7
01-46-42400-000 VACATION	133.60	1,299.28	.00	1,299.28	.0
01-46-42500-000 SICK PAY	.00	37.01	.00	37.01	.0
01-46-42600-000 PAGER	.00	141.50	.00	141.50	.0
01-46-45100-000 HEALTH INSURANCE	751.30	4,192.91	10,955.00	( 6,762.09)	38.3
01-46-47100-000 UNIFORM ALLOWANCE	33.60	135.08	300.00	( 164.92)	45.0
01-46-47300-000 CLOTHING ACQUISITION	.00	.00	200.00	( 200.00)	.0
01-46-51100-000 MAINTENANCE (BUILDING)	.00	100.00	1,500.00	( 1,400.00)	6.7
01-46-51200-000 MAINTENANCE (EQUIPMENT)	358.46	358.46	500.00	( 141.54)	71.7
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	46.00	300.00	( 254.00)	15.3
01-46-54900-000 OTHER PROFESSIONAL SERVICES	9,072.49	23,209.99	45,000.00	( 21,790.01)	51.6
01-46-55200-000 TELEPHONE	269.67	1,025.23	1,500.00	( 474.77)	68.4
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	203.94	1,099.52	3,250.00	( 2,150.48)	33.8
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	1,000.00	( 1,000.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	295.61	295.61	1,000.00	( 704.39)	29.6
01-46-61300-000 SUPPLIES (VEHICLE)	.00	25.75	500.00	( 474.25)	5.2
01-46-61700-000 MAINT SUPPLIES-GROUNDS	151.14	828.02	1,500.00	( 671.98)	55.2
01-46-65200-000 OPERATING SUPPLIES	19.22	248.53	700.00	( 451.47)	35.5
01-46-65300-000 SMALL TOOLS	193.05	193.05	500.00	( 306.95)	38.6
01-46-65400-000 JANITORIAL SUPPLIES	.00	.00	100.00	( 100.00)	.0
01-46-65500-000 GASOLINE/OIL	166.43	454.55	2,000.00	( 1,545.45)	22.7
01-46-66100-000 SAFETY SUPPLIES	.00	.00	250.00	( 250.00)	.0
01-46-83000-000 EQUIPMENT	.00	4,536.00	4,500.00	36.00	100.8
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
<b>TOTAL CEMETERY</b>	<b>14,249.53</b>	<b>50,467.48</b>	<b>115,984.00</b>	<b>( 65,516.52)</b>	<b>43.5</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	12,603.90	63,981.23	179,990.00	( 116,008.77)	35.6
01-48-42200-000 SALARIES-PART-TIME	.00	.00	8,200.00	( 8,200.00)	.0
01-48-42400-000 VACATION	883.86	2,277.84	.00	2,277.84	.0
01-48-42500-000 SICK	345.84	1,644.64	.00	1,644.64	.0
01-48-45100-000 HEALTH INSURANCE	3,005.52	16,691.36	42,385.00	( 25,693.64)	39.4
01-48-51100-000 MAINTENANCE (BUILDING)	37.50	114.49	3,000.00	( 2,885.51)	3.8
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,600.00	( 1,600.00)	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	.00	99.21	2,000.00	( 1,900.79)	5.0
01-48-53200-000 ENGINEERING SERVICE	6,631.05	17,616.57	16,000.00	1,616.57	110.1
01-48-54900-000 OTHER PROFESSIONAL SERVICES	140.24	568.59	4,100.00	( 3,531.41)	13.9
01-48-55100-000 POSTAGE	.00	.00	50.00	( 50.00)	.0
01-48-55200-000 TELEPHONE	282.47	1,336.34	3,860.00	( 2,523.66)	34.6
01-48-55300-000 PUBLISHING	.00	130.90	100.00	30.90	130.9
01-48-56100-000 DUES	99.00	1,123.00	2,150.00	( 1,027.00)	52.2
01-48-56200-000 TRAVEL EXPENSES	302.46	1,682.10	3,200.00	( 1,517.90)	52.6
01-48-56300-000 TRAINING	250.00	1,242.84	2,500.00	( 1,257.16)	49.7
01-48-56500-000 PUBLICATIONS	.00	110.70	200.00	( 89.30)	55.4
01-48-57100-000 UTILITIES	446.51	3,036.48	5,100.00	( 2,063.52)	59.5
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	1,320.05	2,400.00	( 1,079.95)	55.0
01-48-65100-000 OFFICE SUPPLIES	.00	123.46	1,200.00	( 1,076.54)	10.3
01-48-65300-000 SMALL TOOLS	27.98	146.35	550.00	( 403.65)	26.6
01-48-65400-000 JANITORIAL SUPPLIES	.00	121.50	800.00	( 678.50)	15.2
01-48-65500-000 GASOLINE & OIL	163.54	1,337.44	3,800.00	( 2,462.56)	35.2
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	( 100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	1,676.00	5,600.00	( 3,924.00)	29.9
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	11.57	100.00	( 88.43)	11.6
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	( 100.00)	.0
<b>TOTAL ENGINEERING</b>	<b>25,219.87</b>	<b>116,392.66</b>	<b>313,885.00</b>	<b>( 197,492.34)</b>	<b>37.1</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	152,770.42	733,371.25	2,071,662.00	( 1,338,290.75)	35.4

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 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)	23,557.54	108,437.23	305,856.00	( 197,418.77)	35.5
01-44-42200-000 SALARIES (PART-TIME)	.00	.00	3,000.00	( 3,000.00)	.0
01-44-42400-000 VACATION	69.54	5,033.72	.00	5,033.72	.0
01-44-42500-000 SICK	.00	2,678.05	.00	2,678.05	.0
01-44-45100-000 HEALTH INSURANCE	4,012.08	22,388.45	56,491.00	( 34,102.55)	39.6
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	262.90	1,500.00	( 1,237.10)	17.5
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	.00	3,493.00	21,000.00	( 17,507.00)	16.6
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	17,229.80	58,792.07	150,000.00	( 91,207.93)	39.2
01-44-54920-000 OTHER PROF SVCS - REBRANDING	.00	2,300.00	100,000.00	( 97,700.00)	2.3
01-44-55100-000 POSTAGE	.00	.00	300.00	( 300.00)	.0
01-44-55200-000 TELEPHONE	114.61	492.59	1,500.00	( 1,007.41)	32.8
01-44-55300-000 PUBLISHING	748.00	1,234.20	6,000.00	( 4,765.80)	20.6
01-44-55400-000 PRINTING	.00	311.11	600.00	( 288.89)	51.9
01-44-56100-000 DUES	.00	1,095.85	1,200.00	( 104.15)	91.3
01-44-56200-000 TRAVEL EXPENSES	.00	135.31	5,000.00	( 4,864.69)	2.7
01-44-56300-000 TRAINING	.00	74.99	9,500.00	( 9,425.01)	.8
01-44-56500-000 PUBLICATIONS	.00	90.00	200.00	( 110.00)	45.0
01-44-56600-000 CONFERENCE EXPENSES	20.00	570.00	4,000.00	( 3,430.00)	14.3
01-44-57100-000 UTILITIES	54.14	269.29	.00	269.29	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	3,000.00	( 3,000.00)	.0
01-44-65100-000 OFFICE SUPPLIES	238.66	922.78	2,000.00	( 1,077.22)	46.1
01-44-65200-000 OPERATING SUPPLIES	21.10	160.42	.00	160.42	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	82.39	399.22	1,200.00	( 800.78)	33.3
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	5,000.00	( 5,000.00)	.0
01-44-89000-000 CAPITAL OUTLAY - OTHER	160.00	160.00	5,000.00	( 4,840.00)	3.2
01-44-91100-000 PUBLIC RELATIONS	.00	296.00	2,000.00	( 1,704.00)	14.8
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>46,307.86</b>	<b>209,597.18</b>	<b>691,847.00</b>	<b>( 482,249.82)</b>	<b>30.3</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	8,483.68	43,319.13	153,278.00	( 109,958.87)	28.3
01-61-42100-000 SALARIES (FULL-TIME)	1,895.20	9,305.41	.00	9,305.41	.0
01-61-42400-000 VACATION	1,497.12	4,224.58	.00	4,224.58	.0
01-61-42500-000 SICK	.00	1,450.04	.00	1,450.04	.0
01-61-45100-000 HEALTH INSURANCE	1,502.76	8,426.18	31,738.00	( 23,311.82)	26.6
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	112.53	507.69	1,500.00	( 992.31)	33.9
01-61-56100-000 DUES	.00	500.00	750.00	( 250.00)	66.7
01-61-56200-000 TRAVEL EXPENSES	.00	225.65	7,000.00	( 6,774.35)	3.2
01-61-56300-000 TRAINING	.00	15.00	1,000.00	( 985.00)	1.5
01-61-56500-000 PUBLICATIONS	.00	236.45	150.00	86.45	157.6
01-61-56600-000 CONFERENCE	20.00	20.00	1,000.00	( 980.00)	2.0
01-61-65100-000 OFFICE SUPPLIES	76.97	347.21	1,000.00	( 652.79)	34.7
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
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>13,588.26</b>	<b>68,577.34</b>	<b>201,716.00</b>	<b>( 133,138.66)</b>	<b>34.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2017

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	59,896.12	278,174.52	893,563.00	( 615,388.48)	31.1
TOTAL FUND EXPENDITURES	690,262.16	3,338,215.30	10,437,814.00	( 7,099,598.70)	32.0
NET REVENUE OVER EXPENDITURES	( 39,935.07)	119,370.14	12,017.00	107,353.14	993.3

CITY OF ROCHELLE  
SPECIAL FUND BUDGET SUMMARY  
FOR THE 5 MONTHS ENDING MAY 31 2017

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>REVENUE BY FUND</b>					
Audit	0	3	24,128	24,125	0.01
Insurance	19,583	97,917	(71,250)	(169,167)	-137.43
Illinois Municipal Retirement	-	4	189,941	189,937	0
Social Security	-	6	146,479	146,473	0
Ambulance	1,668	8,344	20,000	11,656	41.72
Economic Development	-	-	-	-	0
Motor Fuel Tax	21,175	104,202	1,496,600	1,392,398	6.96
Utility Tax	30,059	170,711	370,000	199,289	46.14
Travel and Tourism	21,196	93,782	346,816	253,034	27.04
Sales Tax	66,633	374,950	999,000	624,050	37.53
Lighthouse Pointe TIF	3	31	610,504	610,473	0.01
Foreign Fire Insurance	-	-	20,000	20,000	0
TIF	-	-	-	-	0
Overweight Truck	4,301	13,385	76,300	62,915	17.54
Capital Improvement	34	127	4,431,299	4,431,172	0
Stormwater Management	64	206	6,600	6,394	3.13
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	88,536	551,680	1,270,256	718,576	43.43
Technology Center	96,369	479,960	1,178,064	698,104	40.74
Airport	26,024	139,807	1,719,786	1,579,979	8.13
Railroad	224,102	657,918	8,048,383	7,390,465	8.17
Golf Course	34,950	145,168	377,500	232,332	38.46
Health Insurance	-	-	-	-	0
Administrative Services	53,521	267,605	642,252	374,647	41.67
<b>Total Revenues</b>	<b>688,219</b>	<b>3,105,805</b>	<b>21,902,658</b>	<b>18,796,853</b>	<b>14.18</b>

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 5 MONTHS ENDING MAY 31 2017**

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PERCENT</u>
<b>OPERATING EXPENSES</b>					
Audit	-	18,250	37,500	19,250	48.67
Insurance	10,498	60,806	449,269	388,463	13.53
Illinois Municipal Retirement	20,597	112,692	265,356	152,664	42.47
Social Security	15,975	89,994	217,000	127,006	41.47
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	29,381	127,533	369,858	242,325	34.48
Sales Tax	29,167	145,833	1,964,000	1,818,167	7.43
Lighthouse Pointe TIF	-	42,655	363,703	321,048	11.73
Foreign Fire Insurance	-	-	49,525	49,525	0
TIF	1,087	1,497	182,674	181,178	0.82
Overweight Truck	1,235	21,740	107,500	85,760	20.22
Capital Improvement	7,670	209,457	4,203,200	3,993,743	4.98
Stormwater Management	507	4,245	68,500	64,256	6.2
Technology Park	-	-	-	-	0
Debt Service	-	-	-	-	0
Solid Waste	98,015	418,428	1,133,375	714,947	36.92
Technology Center	86,127	367,656	853,518	485,862	43.08
Airport	64,144	192,422	1,731,151	1,538,729	11.12
Railroad	80,766	345,889	8,038,804	7,692,915	4.3
Golf Course	10,363	43,893	141,657	97,764	30.99
Health Insurance	-	-	-	-	0
Administrative Services	43,656	328,405	628,576	300,171	52.25
<b>Total Expenses</b>	<b>499,187</b>	<b>2,531,395</b>	<b>23,250,166</b>	<b>20,718,771</b>	<b>10.89</b>
<b>Revenue over Expenses</b>	<b>189,032</b>	<b>574,410</b>	<b>(1,347,508)</b>	<b>(1,921,918)</b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET - WATER FUND May 31, 2017 and 2016

	May 31, 2017	May 31, 2016
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	25,932,614	23,576,357
Less. Accumulated Depreciation	( 7,596,320)	( 7,093,958)
Net Plant in Service	18,336,294	16,482,399
<b>CURRENT ASSETS</b>		
Cash & Investments	3,677,013	3,622,242
Customer Accounts Receivable	303,255	262,701
Other Accounts Receivable	72,096	70,787
Inventory		
Prepaid Expenses	12,545	12,298
Total Current Assets	4,064,908	3,968,028
<b>OTHER DEBITS</b>		
Unamortized Loss		
Deferred Outflows of Resources	121,622	121,622
Total Other Debits	121,622	121,622
<b>TOTAL ASSETS</b>	<b>22,522,824</b>	<b>20,572,048</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	18,996,520	16,967,736
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	19,180,208	17,151,424
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	90,884	198,931
Accrued Liabilities	241,733	246,689
Total Current Liabilities	332,617	445,620
<b>Non-Current Liabilities</b>		
Note Payable - Associated Company		
Other Non-Current Liabilities	3,010,000	2,975,004
Total Non-Current Liabilities	3,010,000	2,975,004
Total Liabilities	3,342,617	3,420,624
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>22,522,824</b>	<b>20,572,048</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 5 Months Ending May 31, 2017 and 2016

	2017	2016	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	367,005	77,247	289,758	475.1
Commercial Sales	275,503	54,359	221,144	506.8
Industrial Sales	315,138	64,125	251,014	491.5
Interdepartmental Sales				0
Other Operating Revenues	50,608	9,394	41,214	538.7
<b>Total Operating Revenues</b>	<b>1,008,254</b>	<b>205,125</b>	<b>803,129</b>	<b>491.5</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	114,996	22,653	92,343	507.6
Source of Supply - Maintenance	11,105	5,738	5,367	193.5
Water Treatment - Operations	67,425	11,424	56,001	590.2
Water Treatment - Maintenance	29,695	2,746	26,950	1,081.5
Distribution - Operations	36,417	10,983	25,434	331.6
Distribution - Maintenance	76,995	16,307	60,688	472.2
Customer Accounts	52,797	8,944	43,854	590.3
Administrative and General	78,416	15,483	62,933	506.5
Depreciation	203,590	40,408	163,181	503.8
Indirect Transfers to Municipality				0
<b>Total Operating Expenses</b>	<b>671,437</b>	<b>134,667</b>	<b>536,750</b>	<b>498.5</b>
<b>Operating Income (Loss)</b>	<b>336,817</b>	<b>70,438</b>	<b>266,379</b>	<b>478.2</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	630		630	.0
Investment Income	1,018	348	670	292.7
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	( 359)		( 359)	.0
Interest Expense	( 21)		( 20)	( 6,877.4)
<b>Total Non-Operating Revenue (Expense)</b>	<b>1,267</b>	<b>347</b>	<b>920</b>	<b>364.9</b>
<b>Net Income Before Amortizations</b>	<b>338,084</b>	<b>70,785</b>	<b>267,299</b>	<b>477.6</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>338,084</b>	<b>70,785</b>	<b>267,299</b>	<b>477.6</b>
Operating Transfers In (Out)	( 44,733)	( 8,885)	( 35,848)	( 503.5)
Interfund Transfer W/WR Loan Forgiveness				.0
<b>Increase (Decrease) in Retained Earnings</b>	<b>293,352</b>	<b>61,901</b>	<b>231,451</b>	<b>473.9</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>18,703,168</b>	<b>16,905,835</b>	<b>1,797,333</b>	<b>110.6</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>18,996,520</b>	<b>16,967,736</b>	<b>2,028,784</b>	<b>112.0</b>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

May 31, 2017 and 2016

	May 31, 2017	May 31, 2016
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	41,252,140	40,808,544
Less: Accumulated Depreciation	( 22,509,085)	( 21,581,197)
Net Plant in Service	18,743,054	19,247,346
<b>CURRENT ASSETS</b>		
Cash & Investments	2,107,792	1,505,663
Customer Accounts Receivable	731,042	756,566
Other Accounts Receivable	97,392	90,245
Inventory	3,480	3,480
Prepaid Expenses	31,783	20,749
Total Current Assets	2,971,489	2,376,703
<b>RESTRICTED FUNDS</b>	481,321	445,776
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss		
Deferred Outflows of Resources	323,258	323,258
Note Receivable - Associated Company		
Total Non-Current Assets	323,258	323,258
<b>TOTAL ASSETS</b>	<b>22,519,122</b>	<b>22,393,083</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	14,343,649	13,917,006
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,312,414	20,885,771
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	92,596	115,014
Accrued Liabilities	634,823	646,524
Total Current Liabilities	727,419	761,538
<b>Non-Current Liabilities:</b>		
Bonds Payable	479,289	745,774
Unamortized Premium on Long-Term Debt		
Other Non-Current Liabilities		
Total Non-Current Liabilities	479,289	745,774
Total Liabilities	1,206,708	1,507,312
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>22,519,122</b>	<b>22,393,083</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 5 Months Ending May 31, 2017 and 2016

	2017	2016	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	486,433	91,216	395,217	533.3
Commercial Sales	480,304	100,939	379,365	475.8
Industrial Sales	409,703	63,668	346,035	643.5
Interdepartmental Sales				0
Other Operating Revenues	48,535	32,402	16,133	149.8
<b>Total Operating Revenues</b>	<b>1,424,974</b>	<b>288,225</b>	<b>1,136,749</b>	<b>494.4</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	47,873	6,167	41,706	776.3
Collection - Maintenance	38,416	9,212	29,204	417.0
Pumping - Operations	201	83	117	240.6
Pumping - Maintenance	4,954		4,954	0
Treatment and Disposal - Operations	391,622	69,257	322,366	565.5
Treatment and Disposal - Maintenance	70,614	15,558	55,056	453.9
Customer Accounts	58,052	10,235	47,817	567.2
Administrative and General	64,622	11,835	52,787	546.0
Depreciation	405,611	80,712	324,899	502.5
<b>Total Operating Expenses</b>	<b>1,081,965</b>	<b>203,059</b>	<b>878,905</b>	<b>532.8</b>
<b>Operating Income (Loss)</b>	<b>343,009</b>	<b>85,166</b>	<b>257,843</b>	<b>402.8</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	3,050	637	2,413	479.2
Non Utility Income		6,000	( 6,000)	.0
Merchandising, Jobbing & Contract Income	2,946	1,693	1,253	174.0
Merchandising, Jobbing & Contract Expense	( 776)	( 213)	( 563)	( 364.7)
Amortization Expense				.0
Interest Expense	( 5,145)	( 1,812)	( 3,333)	( 283.9)
<b>Total Non-Operating Revenue (Expense)</b>	<b>75</b>	<b>6,304</b>	<b>( 6,230)</b>	<b>1.2</b>
<b>Net Income Before Amortizations</b>	<b>343,084</b>	<b>91,470</b>	<b>251,614</b>	<b>375.1</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>343,084</b>	<b>91,470</b>	<b>251,614</b>	<b>375.1</b>
Operating Transfers In (Out)	( 51,243)	( 12,310)	( 38,933)	( 416.3)
Interfund transfer W/WR loan forgiveness				.0
<b>Increase (Decrease) in Retained Earnings</b>	<b>291,841</b>	<b>79,160</b>	<b>212,681</b>	<b>368.7</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>14,051,808</b>	<b>13,837,846</b>	<b>213,963</b>	<b>101.6</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>14,343,649</b>	<b>13,917,006</b>	<b>426,643</b>	<b>103.1</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND May 31, 2017 and 2016

	May 31, 2017	May 31, 2016
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	86,396,088	82,806,580
Less: Accumulated Depreciation	( 44,981,779)	( 42,286,343)
Net Plant in Service	41,414,309	40,520,236
<b>CURRENT ASSETS</b>		
Cash & Investments	7,759,138	7,074,818
Customer Accounts Receivable	4,557,979	4,750,171
Other Accounts Receivable		
Inventory	1,729,350	2,218,092
Prepaid Expenses	270,832	241,676
Total Current Assets	14,317,099	14,284,757
<b>RESTRICTED ASSETS</b>	7,100,806	6,704,272
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	1,656,700	1,949,384
Deferred Outflows of Resources	953,771	953,771
Other Deferred Debits	221,954	221,953
Interdepartmental Loan Receivable	487,244	568,808
Total Non-Current Assets	3,319,668	3,693,916
<b>TOTAL ASSETS</b>	66,151,882	65,203,181
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	45,065,433	42,811,571
Total Equity	45,065,433	42,811,571
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	2,738,106	3,329,563
Accrued Liabilities	1,908,360	1,969,827
Total Current Liabilities	4,646,466	5,299,390
<b>Non-Current Liabilities</b>		
Bonds Payable	16,187,052	16,856,871
Other Non-Current Liabilities	252,931	235,349
Total Non-Current Liabilities	16,439,983	17,092,220
Total Liabilities	21,086,449	22,391,610
<b>TOTAL LIABILITIES AND EQUITY</b>	66,151,882	65,203,181

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 5 Months Ending May 31, 2017 and 2016

	2017	2016	Variance	%
<b>OPERATING REVENUES</b>				
Residential	2,287,065	395,709	1,891,356	578.0
Small General Service	2,256,487	454,136	1,802,351	496.9
Large General Service	9,821,544	1,982,965	7,838,580	495.3
Public Street Lighting	66,252	12,512	53,740	529.5
Interdepartmental	223,184	47,021	176,163	474.7
Forfeited Discounts	115,218	20,684	94,533	557.0
Other Operating Revenues	866,492	114,336	752,157	757.9
<b>Total Operating Revenues</b>	<b>15,636,241</b>	<b>3,027,362</b>	<b>12,608,879</b>	<b>516.5</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	9,297,162	1,940,873	7,356,289	479.0
Generation - Operation	198,145	39,455	158,690	502.2
Generation - Maintenance	742,307	90,719	651,587	818.3
Transmission - Operation	604,312	122,163	482,149	494.7
Distribution - Operation	696,119	124,866	571,253	557.5
Distribution - Maintenance	293,269	53,379	239,890	549.4
Depreciation	1,150,255	194,514	955,740	591.4
Taxes Other Than Income Taxes	67,363	14,613	52,750	461.0
Customer Accounts	102,949	30,006	72,943	343.1
Administrative & General	1,172,922	208,128	964,794	563.6
Indirect Transfers to Municipality				0
<b>Total Operating Expenses</b>	<b>14,324,801</b>	<b>2,818,715</b>	<b>11,506,086</b>	<b>508.2</b>
<b>Operating Income (Loss)</b>	<b>1,311,440</b>	<b>208,648</b>	<b>1,102,793</b>	<b>628.5</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	15,084	2,757	12,327	547.2
Merchandising, Jobbing & Contract Income	( 1,559)		( 1,559)	.0
Merchandising, Jobbing & Contract Expense	( 8,478)	1,248	( 9,726)	( 679.1)
Amortization Expense	27,327	5,465	21,862	500.0
Interest Expense	( 259,230)	( 52,099)	( 207,131)	( 497.6)
Non-Operating Revenue (Expense)	6,561	468	6,093	1,401.5
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 220,295)</b>	<b>( 42,161)</b>	<b>( 178,135)</b>	<b>( 522.5)</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>1,091,145</b>	<b>166,487</b>	<b>924,658</b>	<b>655.4</b>
<b>Operating Transfers In (Out)</b>	<b>( 792,696)</b>	<b>( 142,952)</b>	<b>( 649,744)</b>	<b>( 554.5)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>298,449</b>	<b>23,535</b>	<b>274,915</b>	<b>1,268.1</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>44,770,076</b>	<b>42,788,037</b>	<b>1,982,039</b>	<b>104.6</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>45,068,525</b>	<b>42,811,571</b>	<b>2,256,953</b>	<b>105.3</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – COMMUNICATIONS May 31, 2017 and 2016

	May 31, 2017	May 31, 2016
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	3,737,837	3,691,580
Tech Center Building	428	428
Less: Accumulated Depreciation	( 2,938,268)	( 2,865,571)
Net Plant in Service	799,997	826,438
<b>NON CURRENT ASSETS</b>		
Deferred Outflows of Resources	105,619	105,619
Total Non Current Assets	105,619	105,619
<b>CURRENT ASSETS</b>		
Cash & Investments	( 971,843)	( 853,193)
Customer Accounts Receivable	65,650	55,419
Miscellaneous Accounts Receivable		
Prepaid Expenses		( 4,408)
Inventory		
Total Current Assets	( 906,194)	( 802,183)
<b>TOTAL ASSETS</b>	( 577)	129,874
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	( 765,864)	( 648,432)
Revenue over Expenditures	9,385	( 14,704)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	( 403,557)	( 310,214)
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	5,253	8,921
Accrued Liabilities	212,173	213,352
Other Liabilities		
Total Current Liabilities	217,425	222,273
<b>Non-Current Liabilities:</b>		
Interdepartmental Loan Payable	185,554	217,815
Total Non-Current Liabilities	185,554	217,815
Total Liabilities	402,979	440,088
<b>TOTAL LIABILITIES AND EQUITY</b>	( 577)	129,874

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 5 Months Ending May 31, 2017 and 2016

	2017	2016	Variance	%
<b>OPERATING REVENUES</b>				
Network Administration Fees	190,736	27,476	163,260	694.2
VOIP Services	386	233	153	165.6
Misc Revenues				0
Network and Hardware Support				0
Data Services	2,395	479	1,916	500.0
Fiber Internet Access	49,329	11,387	37,942	433.2
Dial-up Internet Access	4,325	1,135	3,190	381.0
Wireless Internet Access	2,166	974	1,192	222.4
Network Internet Access	8,498	1,700	6,799	500.0
Web Site Host	2,832	1,216	1,616	232.9
Web Site Development				0
Activation Fee				0
Wireless Installation				0
Mailboxes	923	178	744	517.7
Forfeited Discounts	1,186	145	1,042	818.9
<b>Total Operating Revenues</b>	<b>262,777</b>	<b>44,923</b>	<b>217,854</b>	<b>585.0</b>
<b>OPERATING EXPENSES</b>				
Personnel	82,624	17,514	65,110	471.8
Insurance Benefits	18,653	3,954	14,700	471.8
Pension & Other Benefits	15,657	3,265	12,392	479.5
Contractual Services- Maintenance		518	( 518)	0
Contractual Services- Professional	42,374	15,426	26,948	274.7
Contractual Services- Communications	48,812	8,198	40,614	595.4
Contractual Services- Professional Development	1,340	360	980	372.3
Service Charges	6,116	1,369	4,747	446.9
Commodities - Maintenance Supplies	26	4	22	733.2
Commodities - General Supplies	6,533	2,854	3,680	228.9
Other Expenditures	( 123)		( 123)	0
Depreciation	31,288	6,112	25,176	511.9
Transfer to Administrative Services				0
<b>Total Operating Expenses</b>	<b>253,301</b>	<b>59,572</b>	<b>193,729</b>	<b>425.2</b>
<b>Operating Income (Loss)</b>	<b>9,477</b>	<b>( 14,648)</b>	<b>24,125</b>	<b>64.7</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Merchandising, Jobbing, & Contract Income				0
Merchandising, Jobbing, & Contract Expense	( 92)		( 92)	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		( 56)	56	0
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 92)</b>	<b>( 56)</b>	<b>( 36)</b>	<b>( 165.2)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>9,385</b>	<b>( 14,704)</b>	<b>24,089</b>	<b>63.8</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 5 Months Ending May 31, 2017 and 2016

	<u>2017</u>	<u>2016</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	( 765,864)	( 648,432)	( 117,432)	( 118.1)
RETAINED EARNINGS – END OF PERIOD	<u>( 756,479)</u>	<u>( 663,136)</u>	<u>( 93,343)</u>	<u>( 114.1)</u>