

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 7 MONTHS ENDING NOVEMBER 30 2014**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	11,091	1,558,856	1,648,080	89,224	94.59
Licenses and Permits	38,392	364,176	616,500	252,324	59.07
Intergovernmental Revenue	193,065	1,977,111	3,226,754	1,249,643	61.27
Fines, Forfeitures & Penalties	10,417	64,070	160,000	95,930	40.04
Public Charges for Services	62,739	476,896	908,227	431,331	52.51
Other Fees	19,405	236,027	270,111	34,084	87.38
Miscellaneous Revenues	4,915	42,454	57,000	14,546	74.48
Other Financing Sources	163,024	1,157,833	2,006,286	848,453	57.71
Total Revenues	503,047	5,877,424	8,892,958	3,015,534	66.09
OPERATING EXPENSES					
Mayor and City Council	4,700	34,991	61,300	26,309	57.08
City Manager	14,298	96,927	166,305	69,378	58.28
City Attorney	8,662	83,151	155,350	72,199	53.53
City Clerk	15,541	108,296	155,406	47,110	69.69
Police Department	222,640	1,958,207	3,211,607	1,253,400	60.97
Fire Department	131,740	1,201,516	1,880,584	679,068	63.89
Community Development	39,178	179,092	278,847	99,755	64.23
Engineering	22,682	148,462	299,944	151,482	49.5
Street Division	170,731	922,931	1,601,638	678,707	57.62
Cemetery Division	7,202	70,017	127,715	57,698	54.82
Municipal Building	38,057	328,572	688,400	359,828	47.73
Economic Development	19,112	153,736	251,222	97,486	61.2
Total Expenses	694,541	5,285,897	8,878,318	3,592,421	59.54
Revenue over Expenses	(191,494)	591,527	14,640	(576,887)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	9,515.80	964,958.33	1,019,326.00	(54,367.67)	94.7
01-11-31110	.00	220,034.25	236,189.00	(16,154.75)	93.2
01-11-31120	.00	221,320.31	237,565.00	(16,244.69)	93.2
01-11-31500	1,574.90	152,543.06	155,000.00	(2,456.94)	98.4
TOTAL TAXES	11,090.70	1,558,855.95	1,648,080.00	(89,224.05)	94.6
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	18,975.00	22,250.00	(3,275.00)	85.3
01-11-32500	.00	57,575.20	114,000.00	(56,424.80)	50.5
01-11-32510	38,717.94	253,272.73	375,000.00	(121,727.27)	67.5
01-11-32600	.00	1,989.46	2,250.00	(260.54)	88.4
01-11-33100	(326.00)	30,539.00	100,000.00	(69,461.00)	30.5
01-11-33500	.00	1,825.00	3,000.00	(1,175.00)	60.8
TOTAL LICENSES & PERMITS	38,391.94	364,176.39	616,500.00	(252,323.61)	59.1
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	.00	537,291.39	936,337.00	(399,045.61)	57.4
01-11-34200	.00	125,819.30	185,000.00	(59,180.70)	68.0
01-11-34300	8,368.15	60,297.82	75,000.00	(14,702.18)	80.4
01-11-34400	163,560.00	1,148,329.20	1,860,000.00	(711,670.80)	61.7
01-11-34450	14,981.30	99,197.20	170,417.00	(71,219.80)	58.2
01-11-34762	6,176.00	6,176.00	.00	6,176.00	0
TOTAL INTERGOVERNMENTAL REVENUES	193,065.45	1,977,110.91	3,226,754.00	(1,249,643.09)	61.3
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	10,416.67	64,070.09	160,000.00	(95,929.91)	40.0
TOTAL FINES, FORFEITURES & PENALTIES	10,416.67	64,070.09	160,000.00	(95,929.91)	40.0
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	45,960.46	302,117.46	600,000.00	(297,882.54)	50.4
01-11-36700	791.00	44,916.68	70,000.00	(25,083.32)	64.2
01-11-36800	3,487.30	24,814.37	43,227.00	(18,412.63)	57.4
01-11-36900	.00	29,147.54	75,000.00	(45,852.46)	38.9
01-11-39960	12,500.00	75,900.00	120,000.00	(44,100.00)	63.3
TOTAL PUBLIC CHARGES FOR SERVICES	62,738.76	476,896.05	908,227.00	(431,330.95)	52.5
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,775.00	11,655.00	21,000.00	(9,345.00)	55.5
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	49,875.00	85,500.00	(35,625.00)	58.3
01-11-37900 OTHER REVENUES	10,504.86	73,496.74	125,611.00	(52,114.26)	58.5
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	35,000.00	(35,000.00)	.0
01-11-37903 REIMBURSEMENT OF COMM BRANDING	.00	100,000.00	.00	100,000.00	.0
01-11-37910 BUILDING AND ZONING FEES	.00	1,000.00	2,500.00	(1,500.00)	40.0
TOTAL OTHER FEES	19,404.86	236,026.74	270,111.00	(34,084.26)	87.4
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	36.95	169.12	1,000.00	(830.88)	16.9
01-11-38110 INTEREST INCOME-CEMETERY	.00	1,541.25	3,000.00	(1,458.75)	51.4
01-11-38700 LOT SALES	1,900.00	14,478.00	15,000.00	(522.00)	96.5
01-11-38800 CEMETERY RECEIPTS	.00	1,390.00	3,000.00	(1,610.00)	46.3
01-11-38900 MISCELLANEOUS	2,977.60	24,875.58	35,000.00	(10,124.42)	71.1
TOTAL MISCELLANEOUS REVENUE	4,914.55	42,453.95	57,000.00	(14,546.05)	74.5
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	119,702.25	837,915.75	1,436,427.00	(598,511.25)	58.3
01-11-39920 TRANSFER FROM WATER	7,484.50	52,391.50	89,814.00	(37,422.50)	58.3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,937.08	76,559.56	131,245.00	(54,685.44)	58.3
01-11-39948 SALES TAX FUND TRANSFER	9,000.00	63,000.00	108,000.00	(45,000.00)	58.3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	900.00	6,300.00	10,800.00	(4,500.00)	58.3
01-11-39949 MFT FUND TRANSFER	.00	16,666.68	50,000.00	(33,333.32)	33.3
01-11-39950 SOLID WASTE TRANSFER	15,000.00	105,000.00	180,000.00	(75,000.00)	58.3
TOTAL OTHER FINANCING SOURCES	163,023.83	1,157,833.49	2,006,286.00	(848,452.51)	57.7
TOTAL FUND REVENUE	503,046.76	5,877,423.57	8,892,958.00	(3,015,534.43)	66.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,162.16	29,528.22	50,500.00	(20,971.78)	58.5
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	501.28	676.28	1,000.00	(323.72)	67.6
01-12-56200-000 TRAVEL EXPENSES	36.40	1,519.68	2,000.00	(480.32)	76.0
01-12-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	0
01-12-56600-000 CONFERENCE EXPENSES	.00	2,132.95	4,000.00	(1,867.05)	53.3
01-12-65100-000 OFFICE SUPPLIES	.00	500.66	600.00	(99.34)	83.4
01-12-83000-000 EQUIPMENT	.00	395.70	2,000.00	(1,604.30)	19.8
01-12-91100-000 COMMUNITY RELATIONS	.00	237.63	800.00	(562.37)	29.7
TOTAL MAYOR/CITY COUNCIL	4,699.84	34,991.12	61,300.00	(26,308.88)	57.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	7,939.48	42,484.90	78,683.00	(36,198.10)	54.0
01-13-42200-000 SALARIES-PART-TIME	1,809.03	9,283.83	22,880.00	(13,596.17)	40.6
01-13-42400-000 VACATION	830.43	5,175.12	00	5,175.12	0
01-13-42500-000 SICK	786.65	19,934.09	00	19,934.09	0
01-13-45100-000 HEALTH INSURANCE	1,899.14	14,679.44	19,243.00	(4,563.56)	76.3
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	(300.00)	0
01-13-53700-000 DATA PROCESSING SERVICE	.00	450.00	850.00	(400.00)	52.9
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	200.00	00	200.00	0
01-13-55100-000 POSTAGE	1,000.00	3,318.00	7,000.00	(3,682.00)	47.4
01-13-55300-000 PUBLISHING	.00	40.25	1,000.00	(959.75)	4.0
01-13-55400-000 PRINTING	.00	.00	750.00	(750.00)	0
01-13-56100-000 DUES	71.62	126.62	600.00	(473.38)	21.1
01-13-56200-000 TRAVEL EXPENSES	.00	39.60	2,500.00	(2,460.40)	1.6
01-13-56300-000 TRAINING	.00	200.00	700.00	(500.00)	28.6
01-13-56500-000 PUBLICATIONS	.00	.00	300.00	(300.00)	0
01-13-56600-000 CONFERENCE	.00	1,148.89	1,300.00	(151.11)	88.4
01-13-65100-000 OFFICE SUPPLIES	40.44	402.88	1,500.00	(1,097.12)	26.9
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	0
01-13-83000-000 EQUIPMENT	.00	545.00	1,000.00	(455.00)	54.5
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	1,164.00	7,787.00	14,000.00	(6,233.00)	55.5
TOTAL CITY CLERK	15,540.79	108,295.62	155,406.00	(47,110.38)	69.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	3,062.90	19,264.82	36,608.00	(17,343.18)	52.6
01-17-42200-000 SALARIES-PART-TIME	.00	1,638.27	.00	1,638.27	.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	.0
01-17-42400-000 VACATION	17.60	2,880.64	.00	2,880.64	.0
01-17-42500-000 SICK	.00	179.96	.00	179.96	.0
01-17-45100-000 HEALTH INSURANCE	532.80	4,118.27	7,504.00	(3,385.73)	54.9
01-17-51100-000 MAINTENANCE (BUILDING)	.00	10,576.73	6,000.00	4,576.73	176.3
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	385.00	1,000.00	(615.00)	38.5
01-17-52900-000 MAINTENANCE (OTHER)	205.44	1,165.38	1,920.00	(754.62)	60.7
01-17-53700-000 NETWORK ADMINISTRATION	13,406.67	93,846.69	160,880.00	(67,033.31)	58.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	21,982.68	32,000.00	(10,017.32)	68.7
01-17-55200-000 TELEPHONE	285.56	1,065.19	3,500.00	(2,434.81)	30.4
01-17-55300-000 PUBLISHING	.00	.00	125.00	(125.00)	.0
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-17-57100-000 UTILITIES	5,565.78	38,902.18	60,000.00	(21,097.82)	64.8
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	283.50	500.00	(216.50)	56.7
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	540.00	3,000.00	(2,460.00)	18.0
01-17-59500-000 PROPERTY TAX	.00	3,933.62	4,600.00	(666.38)	85.5
01-17-61100-000 MAINTENANCE BUILDING	.00	71.24	5,000.00	(4,928.76)	1.4
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	.00	2,000.00	(2,000.00)	.0
01-17-65100-000 OFFICE SUPPLIES	143.19	1,543.77	2,500.00	(956.23)	61.8
01-17-65400-000 GENERAL SUPPLIES	288.60	2,687.25	5,000.00	(2,312.75)	53.8
01-17-82000-000 BUILDING	.00	(198.00)	.00	(198.00)	.0
01-17-83000-000 EQUIPMENT	.00	1,549.77	.00	1,549.77	.0
01-17-89000-000 OTHER IMPROVEMENTS	1,800.00	10,090.00	15,000.00	(4,910.00)	67.3
01-17-91100-000 COMMUNITY RELATIONS	40.00	25,277.73	26,000.00	(722.27)	97.2
01-17-91400-000 SALES TAX REBATE	1,887.25	11,225.11	60,000.00	(48,774.89)	18.7
01-17-92000-000 CONTINGENCY	.00	.00	125,000.00	(125,000.00)	.0
01-17-92900-000 MISCELLANEOUS CHARGES	.00	100.00	.00	100.00	.0
01-17-99964-000 TRANSFER ADMIN SERVICE	10,780.25	75,461.75	129,363.00	(53,901.25)	58.3
TOTAL MUNICIPAL BUILDING	38,056.52	328,571.55	688,400.00	(359,828.45)	47.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	8,590.00	83,079.60	135,000.00	(51,920.40)	61.5
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	.00	20,000.00	(20,000.00)	.0
01-18-56100-000 DUES	71.62	71.62	100.00	(28.38)	71.6
01-18-56600-000 CONFERENCE EXPENSES	.00	.00	250.00	(250.00)	.0
TOTAL CITY ATTORNEY	8,661.62	83,151.22	155,350.00	(72,198.78)	53.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	10,609.40	71,193.18	132,880.00	(61,686.82)	53.6
01-19-42400-000 VACATION	277.06	6,738.17	00	6,738.17	.0
01-19-42500-000 SICK PAY	295.24	1,164.85	00	1,164.85	.0
01-19-45100-000 HEALTH INSURANCE	1,899.14	10,082.05	17,125.00	(7,042.95)	58.9
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	75.00	5,000.00	(4,925.00)	1.5
01-19-55200-000 TELEPHONE	(51.29)	751.06	1,200.00	(448.94)	62.6
01-19-56100-000 DUES	1,070.51	2,108.86	2,500.00	(391.14)	84.4
01-19-56200-000 TRAVEL EXPENSES	58.81	1,212.28	2,500.00	(1,287.72)	48.5
01-19-56500-000 PUBLICATIONS	.99	.99	100.00	(99.01)	1.0
01-19-56600-000 CONFERENCE EXPENSES	.00	2,526.27	2,500.00	26.27	101.1
01-19-65100-000 OFFICE SUPPLIES	12.74	279.69	500.00	(220.31)	55.9
01-19-83000-000 EQUIPMENT	.00	73.98	1,000.00	(926.02)	7.4
01-19-91100-000 COMMUNITY RELATIONS	125.00	720.32	1,000.00	(279.68)	72.0
TOTAL CITY MANAGER	14,297.60	96,926.70	166,305.00	(69,378.30)	58.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	81,256.37	651,936.21	1,226,761.00	(574,824.79)	53.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	138,210.24	947,365.02	1,748,154.00	(800,788.98)	54.2
01-21-42200-000 SALARIES - PART-TIME	7,535.52	43,656.01	67,500.00	(23,843.99)	64.7
01-21-42300-000 SALARIES - OVERTIME	15,520.81	77,593.17	140,000.00	(62,406.83)	55.4
01-21-42400-000 SALARIES - VACATION PAY	12,984.09	122,881.15	124,000.00	(1,118.85)	99.1
01-21-42500-000 SALARIES - SICK PAY	2,345.40	10,592.60	45,000.00	(34,407.40)	23.5
01-21-42800-000 OIC - ON-CALL FTO	870.00	8,804.29	21,000.00	(12,195.71)	41.9
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	272,103.09	288,257.00	(16,153.91)	94.4
01-21-45100-000 HEALTH INSURANCE	30,523.60	241,542.40	415,957.00	(174,414.60)	58.1
01-21-47100-000 UNIFORM ALLOWANCE	1,563.72	4,911.52	24,000.00	(19,088.48)	20.5
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,205.40	16,555.38	34,000.00	(17,444.62)	48.7
01-21-51300-000 MAINTENANCE - VEHICLE	4,261.30	29,390.81	33,000.00	(3,609.19)	89.1
01-21-53400-000 MEDICAL SERVICES	.00	1,200.93	2,000.00	(799.07)	60.1
01-21-53700-000 DATA PROCESSING SERVICES	.00	16,285.40	22,000.00	(5,714.60)	74.0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	565.00	3,130.00	10,400.00	(7,270.00)	30.1
01-21-55100-000 POSTAGE	.00	.00	300.00	(300.00)	0
01-21-55200-000 TELEPHONE	1,431.73	5,870.15	16,000.00	(10,129.85)	36.7
01-21-55300-000 PUBLISHING	.00	346.04	250.00	96.04	138.4
01-21-55400-000 PRINTING	231.60	1,438.10	2,700.00	(1,261.90)	53.3
01-21-56100-000 DUES	.00	1,066.35	5,000.00	(3,933.65)	21.3
01-21-56200-000 TRAVEL EXPENSES	(749.97)	1,272.08	2,500.00	(1,227.92)	50.9
01-21-56300-000 TRAINING	.00	2,285.00	12,000.00	(9,715.00)	19.0
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	18,800.00	(18,800.00)	0
01-21-57100-000 UTILITIES	97.14	723.91	1,290.00	(566.09)	56.1
01-21-57800-000 ANIMAL CONTROL	137.00	1,096.90	5,000.00	(3,903.10)	21.9
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	2,734.27	3,000.00	(265.73)	91.1
01-21-65100-000 OFFICE SUPPLIES	249.72	3,029.22	7,000.00	(3,970.78)	43.3
01-21-65200-000 OPERATING SUPPLIES	1,599.36	6,932.60	17,000.00	(10,067.40)	40.8
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,914.03	32,013.31	65,000.00	(32,986.69)	49.3
01-21-65800-000 PRISONER SUPPLIES	.00	2,260.22	1,000.00	1,260.22	226.0
01-21-66200-000 K9 SUPPLIES	4.61	6,556.01	500.00	6,056.01	1311.2
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	8,782.00	9,573.00	(791.00)	91.7
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	71,567.78	66,926.00	4,641.78	106.9
01-21-91700-000 INVESTIGATIONS	140.00	980.00	2,000.00	(1,020.00)	49.0
01-21-91710-000 DRUG INVESTIGATIONS	.00	7,555.20	.00	7,555.20	0
01-21-92400-000 DUI	.00	5,685.70	.00	5,685.70	0
TOTAL POLICE DEPARTMENT	222,640.30	1,958,206.61	3,211,607.00	(1,253,400.39)	61.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	83,891.66	519,056.74	947,000.00	(427,943.26)	54.8
01-22-42200-000 SALARIES - PART-TIME	7,523.33	38,913.47	83,400.00	(44,486.53)	46.7
01-22-42300-000 SALARY EXPENSE - OVERTIME	11,385.53	98,982.55	158,000.00	(59,017.45)	62.7
01-22-42400-000 SALARIES - VACATION PAY	3,191.13	42,396.61	.00	42,396.61	0
01-22-42500-000 SALARIES - SICK PAY	646.26	4,262.52	.00	4,262.52	0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	273,693.45	289,936.00	(16,242.55)	94.4
01-22-45100-000 HEALTH INSURANCE	14,428.26	111,523.62	203,198.00	(91,674.38)	54.9
01-22-47100-000 UNIFORM ALLOWANCE	228.42	8,118.30	11,000.00	(2,881.70)	73.8
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	65.49	5,475.14	8,000.00	(2,524.86)	68.4
01-22-51200-000 MAINTENANCE SERVICE - EQUIPMENT	.00	3,692.59	8,500.00	(4,807.41)	43.4
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	.00	7,153.00	8,000.00	(847.00)	89.4
01-22-53300-000 LEGAL SERVICE	.00	420.00	.00	420.00	0
01-22-53400-000 MEDICAL SERVICES	120.00	546.00	4,500.00	(3,954.00)	12.1
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,927.08	19,706.76	54,000.00	(34,293.24)	36.5
01-22-55100-000 POSTAGE	12.35	150.80	150.00	.80	100.5
01-22-55200-000 TELEPHONE	741.97	4,374.07	9,500.00	(5,125.93)	46.0
01-22-55400-000 PRINTING	.00	.00	500.00	(500.00)	0
01-22-56100-000 DUES	.00	1,351.03	1,200.00	151.03	112.6
01-22-56200-000 TRAVEL EXPENSES	58.70	962.30	1,800.00	(837.70)	53.5
01-22-56300-000 TRAINING	.00	5,616.92	5,000.00	616.92	112.3
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,000.00	(2,000.00)	0
01-22-56500-000 PUBLICATIONS	531.10	858.70	1,000.00	(141.30)	85.9
01-22-57100-000 UTILITIES	1,611.91	10,757.34	19,000.00	(8,242.66)	56.6
01-22-61100-000 MAINTENANCE SUPPLIES - BUILDING	267.24	896.79	3,000.00	(2,101.21)	30.0
01-22-61200-000 MAINTENANCE SUPPLIES - EQUIPMENT	130.44	3,229.27	5,000.00	(1,770.73)	64.6
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	234.07	1,629.83	3,000.00	(1,370.37)	54.3
01-22-65100-000 OFFICE SUPPLIES	270.15	1,177.30	2,500.00	(1,322.70)	47.1
01-22-65200-000 OPERATING SUPPLIES	1,428.89	7,571.84	13,000.00	(5,428.16)	58.2
01-22-65400-000 JANITORIAL SUPPLIES	135.76	2,752.38	3,500.00	(747.62)	78.8
01-22-65500-000 AUTOMOTIVE FUEL/OIL	912.22	7,551.40	19,500.00	(11,948.60)	38.7
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	18,693.29	15,400.00	3,293.29	121.4
TOTAL FIRE DEPARTMENT	131,739.96	1,201,515.81	1,880,584.00	(679,068.19)	63.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	354,380.26	3,159,722.42	5,092,191.00	(1,932,468.58)	62.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	48,954.79	326,533.40	589,008.00	(262,474.60)	55.4
01-41-42200-000 SALARIES (PART-TIME)	.00	4,464.00	8,000.00	(3,536.00)	55.8
01-41-42300-000 SALARY EXPENSE-OVERTIME	2,150.06	7,341.31	58,800.00	(51,458.69)	12.5
01-41-42400-000 VACATION	2,327.38	31,965.83	.00	31,965.83	0
01-41-42500-000 SICK	126.60	3,295.06	.00	3,295.06	0
01-41-42600-000 SALARIES-PAGER PAY	1,379.83	8,825.56	19,000.00	(10,174.44)	46.5
01-41-45100-000 HEALTH INSURANCE	11,463.52	88,675.34	161,445.00	(72,769.66)	54.9
01-41-47100-000 UNIFORM ALLOWANCE	60.00	489.25	1,000.00	(511.75)	48.8
01-41-47300-000 CLOTHING ACQUISITION	396.28	843.26	2,000.00	(1,156.74)	42.2
01-41-51100-000 MAINTENANCE (BUILDING)	.00	587.00	2,500.00	(1,913.00)	23.5
01-41-51200-000 MAINTENANCE (EQUIPMENT)	480.00	3,904.49	15,000.00	(11,095.51)	28.0
01-41-51300-000 MAINT.SERVICE-VEHICLE	.00	8,808.88	15,000.00	(6,191.12)	58.7
01-41-51400-000 MAINTENANCE STREET	3,010.85	19,391.35	25,000.00	(5,608.65)	77.6
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	0
01-41-52900-000 MAINTENANCE OTHER	.00	3,572.48	5,000.00	(1,427.52)	71.5
01-41-53600-000 JANITORIAL SERVICES	100.80	771.55	2,500.00	(1,728.45)	30.9
01-41-54900-000 OTHER PROFESSIONAL SERVICES	.00	5,490.40	14,000.00	(8,509.60)	39.2
01-41-55100-000 POSTAGE	.00	10.15	100.00	(89.85)	10.2
01-41-55200-000 TELEPHONE	319.84	1,807.80	5,000.00	(3,192.20)	36.2
01-41-55300-000 PUBLISHING	.00	226.45	100.00	126.45	226.5
01-41-56200-000 TRAVEL EXPENSES	.00	329.10	300.00	29.10	109.7
01-41-56300-000 TRAINING	120.00	1,019.00	1,000.00	19.00	101.9
01-41-57100-000 UTILITIES	788.82	6,472.26	15,000.00	(8,527.74)	43.2
01-41-57200-000 STREET LIGHTING	13,503.72	90,814.78	158,000.00	(67,185.22)	57.5
01-41-59400-000 LEASE OR RENTALS	.00	1,905.00	5,000.00	(3,095.00)	38.1
01-41-61100-000 MAINTENANCE BUILDING	.00	.00	4,500.00	(4,500.00)	0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	3,267.44	9,064.07	16,000.00	(6,935.93)	56.7
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	2,025.53	20,384.59	35,000.00	(14,615.41)	58.2
01-41-61400-000 SUPPLIES STREETS	3,205.46	48,504.52	52,000.00	(3,495.48)	93.3
01-41-61600-000 SUPPLIES SNOW REMOVAL	68,252.53	75,794.68	122,200.00	(46,405.32)	62.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	623.77	5,985.03	12,000.00	(6,034.97)	49.7
01-41-62900-000 SUPPLIES OTHER	309.96	7,192.37	15,000.00	(7,807.63)	48.0
01-41-65100-000 OFFICE SUPPLIES	115.61	606.27	2,000.00	(1,393.73)	30.3
01-41-65200-000 OPERATING SUPPLIES	293.27	3,774.56	8,000.00	(4,225.44)	47.2
01-41-65300-000 SMALL TOOLS	.00	1,518.27	3,200.00	(1,681.73)	47.5
01-41-65400-000 JANITORIAL SUPPLIES	35.93	572.44	700.00	(127.56)	81.8
01-41-65500-000 GASOLINE/OIL	7,418.74	39,687.00	68,000.00	(28,313.00)	58.4
01-41-66100-000 SAFETY SUPPLIES	.00	3,079.46	3,500.00	(420.54)	88.0
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	83,160.00	140,000.00	(56,840.00)	59.4
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	6,085.00	6,285.00	(200.00)	96.8
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	0
TOTAL STREET DIVISION	170,730.73	922,930.96	1,601,638.00	(678,707.04)	57.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,704.53	33,818.31	61,672.00	(27,855.69)	54.8
01-46-42200-000 SALARIES (PART-TIME)	.00	4,059.00	4,500.00	(441.00)	90.2
01-46-42300-000 SALARY EXPENSE-OVERTIME	116.75	777.83	6,700.00	(5,922.17)	11.6
01-46-42400-000 VACATION	485.07	3,018.36	.00	3,018.36	.0
01-46-45100-000 HEALTH INSURANCE	1,366.34	10,493.47	19,243.00	(8,749.53)	54.5
01-46-47100-000 UNIFORM ALLOWANCE	20.00	175.00	350.00	(175.00)	50.0
01-46-47300-000 CLOTHING ACQUISITION	.00	.00	200.00	(200.00)	.0
01-46-51100-000 MAINTENANCE (BUILDING)	.00	460.94	700.00	(239.06)	65.9
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	30.50	300.00	(269.50)	10.2
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	4,041.00	5,000.00	(959.00)	80.8
01-46-55200-000 TELEPHONE	112.21	588.03	1,000.00	(411.97)	58.8
01-46-55300-000 PUBLISHING	49.00	148.00	.00	148.00	.0
01-46-56200-000 TRAVEL EXPENSES	.00	29.01	100.00	(70.99)	29.0
01-46-56300-000 TRAINING	.00	.00	100.00	(100.00)	.0
01-46-57100-000 UTILITIES	284.93	1,736.67	3,000.00	(1,263.33)	57.9
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	500.00	(500.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	48.15	173.90	1,000.00	(826.10)	17.4
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	47.25	1,500.00	(1,452.75)	3.2
01-46-65200-000 OPERATING SUPPLIES	14.81	256.05	700.00	(443.95)	36.8
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	25.80	100.00	(74.20)	25.8
01-46-65500-000 GASOLINE/OIL	.00	2,825.89	6,200.00	(3,374.11)	45.6
01-46-66100-000 SAFETY SUPPLIES	.00	99.23	250.00	(150.77)	39.7
01-46-83000-000 EQUIPMENT	.00	1,200.00	3,500.00	(2,300.00)	34.3
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	6,015.00	9,500.00	(3,485.00)	63.3
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	100.00	(100.00)	.0
TOTAL CEMETERY	7,201.79	70,017.24	127,715.00	(57,697.76)	54.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	12,490.35	86,504.06	159,389.00	(72,884.94)	54.3
01-48-42200-000 SALARIES-PART-TIME	.00	8,998.75	17,960.00	(8,961.25)	50.1
01-48-42400-000 VACATION	803.73	6,036.60	.00	6,036.60	.0
01-48-42500-000 SICK	118.38	2,804.55	.00	2,804.55	.0
01-48-45100-000 HEALTH INSURANCE	2,732.68	21,122.34	38,485.00	(17,362.66)	54.9
01-48-51100-000 MAINTENANCE (BUILDING)	3,300.00	3,483.56	7,200.00	(3,716.44)	48.4
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	687.00	1,800.00	(913.00)	42.9
01-48-51300-000 MAINT.SERVICE (VEHICLE)	236.51	1,291.83	2,000.00	(708.17)	64.6
01-48-53200-000 ENGINEERING SERVICE	.00	4,020.50	41,000.00	(36,979.50)	9.8
01-48-54900-000 OTHER PROFESSIONAL SERVICES	433.64	1,261.99	4,100.00	(2,838.01)	30.8
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	282.59	1,334.27	2,600.00	(1,265.73)	51.3
01-48-55300-000 PUBLISHING	.00	80.50	200.00	(119.50)	40.3
01-48-56100-000 DUES	71.62	326.62	800.00	(473.38)	40.8
01-48-56200-000 TRAVEL EXPENSES	266.97	989.59	1,000.00	(10.41)	99.0
01-48-56300-000 TRAINING	.00	50.00	1,000.00	(950.00)	5.0
01-48-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-48-57100-000 UTILITIES	406.88	2,499.40	4,000.00	(1,500.60)	62.5
01-48-61200-000 SUPPLIES (EQUIPMENT)	680.98	825.61	2,570.00	(1,744.39)	32.1
01-48-65100-000 OFFICE SUPPLIES	103.11	427.05	1,000.00	(572.95)	42.7
01-48-65300-000 SMALL TOOLS	.00	414.01	850.00	(435.99)	48.7
01-48-65400-000 JANITORIAL SUPPLIES	33.77	319.59	480.00	(160.41)	66.6
01-48-65500-000 GASOLINE & OIL	212.04	2,318.43	3,800.00	(1,481.57)	61.0
01-48-67000-000 PRINT MATERIALS	.00	19.50	100.00	(80.50)	19.5
01-48-68400-000 MICROCOMPUTER SOFTWARE	38.98	255.09	5,400.00	(5,144.91)	4.7
01-48-82000-000 BUILDING	469.30	469.30	1,500.00	(1,030.70)	31.3
01-48-83000-000 EQUIPMENT	.00	1,763.42	1,900.00	(136.58)	92.8
01-48-87000-000 FURNITURE	.00	.00	660.00	(660.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	50.00	50.00	.00	100.0
01-48-92900-000 MISCELLANEOUS	.00	108.50	50.00	58.50	217.0
TOTAL ENGINEERING	22,681.53	148,462.06	299,944.00	(151,481.94)	49.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS	200,614.05	1,141,410.26	2,029,297.00	(887,886.74)	56.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	16,004.05	107,536.45	181,645.00	(74,108.55)	59.2
01-44-42400-000 VACATION	541.62	7,835.69	00	7,835.69	0
01-44-42500-000 SICK	405.37	1,512.51	00	1,512.51	0
01-44-45100-000 HEALTH INSURANCE	2,698.34	20,715.82	38,002.00	(17,286.18)	54.5
01-44-51300-000 MAINTENANCE (VEHICLE)	20.00	239.32	1,500.00	(1,260.68)	16.0
01-44-52900-000 NUISANCE ABATEMENT	.00	4,328.80	2,000.00	2,328.80	216.4
01-44-53300-000 LEGAL SERVICE	690.00	1,215.00	1,800.00	(585.00)	67.5
01-44-53400-000 MEDICAL SERVICES	.00	.00	100.00	(100.00)	0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	246.00	6,055.00	21,000.00	(14,945.00)	28.8
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	854.50	7,041.50	.00	7,041.50	0
01-44-55100-000 POSTAGE	.00	31.82	500.00	(468.18)	6.4
01-44-55200-000 TELEPHONE	69.81	494.01	1,200.00	(705.99)	41.2
01-44-55300-000 PUBLISHING	.00	1,557.50	3,000.00	(1,442.50)	51.9
01-44-55400-000 PRINTING	.00	.00	1,000.00	(1,000.00)	0
01-44-56100-000 DUES	71.62	541.48	1,700.00	(1,158.54)	31.9
01-44-56200-000 TRAVEL EXPENSES	.00	.00	750.00	(750.00)	0
01-44-56300-000 TRAINING	.00	.00	1,500.00	(1,500.00)	0
01-44-56500-000 PUBLICATIONS	.00	107.00	300.00	(193.00)	35.7
01-44-56600-000 CONFERENCE EXPENSES	.00	891.03	1,000.00	(108.97)	89.1
01-44-61200-000 SUPPLIES EQUIPMENT	.00	2.56	1,000.00	(997.44)	3
01-44-65100-000 OFFICE SUPPLIES	140.40	762.08	1,200.00	(437.92)	63.5
01-44-65500-000 AUTOMOTIVE FUEL/OIL	36.52	824.25	2,250.00	(1,425.75)	36.6
01-44-68400-000 MICROCOMPUTER SOFTWARE	17,400.00	17,400.00	17,400.00	.00	100.0
TOTAL COMMUNITY DEVELOPMENT	39,178.23	179,091.80	278,847.00	(99,755.20)	64.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	9,604.45	77,377.20	153,386.00	(76,008.80)	50.5
01-61-42100-000 SALARIES (FULL-TIME)	1,812.75	21,965.22	57,740.00	(35,774.78)	38.0
01-61-42400-000 VACATION	897.54	7,503.56	.00	7,503.56	.0
01-61-42500-000 SICK	2,665.78	17,507.76	.00	17,507.76	.0
01-61-45100-000 HEALTH INSURANCE	1,899.14	14,679.44	26,746.00	(12,066.56)	54.9
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	226.99	2,400.00	(2,173.01)	9.5
01-61-54910-000 OTHER PROF SVS - COMM BRANDING	.00	7,000.03	.00	7,000.03	.0
01-61-55100-000 POSTAGE	.00	6.50	150.00	(143.50)	4.3
01-61-55200-000 TELEPHONE	136.41	695.78	1,900.00	(1,204.22)	36.6
01-61-56100-000 DUES	.00	25.00	500.00	(475.00)	5.0
01-61-56200-000 TRAVEL EXPENSES	2,085.39	4,082.58	3,500.00	582.58	116.7
01-61-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-61-56600-000 CONFERENCE	.00	952.22	1,000.00	(47.78)	95.2
01-61-65100-000 OFFICE SUPPLIES	10.81	991.21	1,750.00	(758.79)	56.6
01-61-65200-000 OPERATING SUPPLIES	.00	6.96	.00	6.96	.0
01-61-83000-000 EQUIPMENT	.00	.00	1,200.00	(1,200.00)	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	715.74	750.00	(34.26)	95.4
TOTAL ECONOMIC DEVELOPMENT	19,112.27	153,736.19	251,222.00	(97,485.81)	61.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	58,290.50	332,827.99	530,069.00	(197,241.01)	62.8
TOTAL FUND EXPENDITURES	694,541.18	5,285,896.88	8,878,318.00	(3,592,421.12)	59.5
NET REVENUE OVER EXPENDITURES	(191,494.42)	591,526.69	14,640.00	576,886.69	4040.5

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 7 MONTHS ENDING NOVEMBER 30 2014

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	3,185	32,435	35,450	3,015	91.5
Insurance	50,130	360,718	433,000	72,282	83.31
Illinois Municipal Retirement	19,287	143,511	266,000	122,489	53.95
Social Security	15,122	110,828	199,000	88,172	55.69
Ambulance	-	-	480,000	480,000	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	217,345	234,012	1,693,000	1,458,988	13.82
Utility Tax	612,926	612,926	713,500	100,574	85.9
Travel and Tourism	15,681	150,470	239,393	88,923	62.85
Sales Tax	495,755	549,755	2,050,000	1,500,245	26.82
Lighthouse Pointe TIF	-	144,278	273,235	128,957	52.8
Foreign Fire Insurance	-	-	48,500	48,500	0
TIF	-	-	-	-	0
Overweight Truck	9,892	69,612	127,700	58,088	54.51
Capital Improvement	487,460	1,723,174	4,577,500	2,854,326	37.64
Stormwater Management	-	32,585	216,000	183,415	15.09
Technology Park	-	281	31,500	31,219	0.89
Debt Service	-	-	-	-	0
Solid Waste	51,217	476,859	1,718,281	1,241,422	27.75
Technology Center	74,206	368,594	928,481	559,887	39.7
Airport	9,028	407,662	788,877	381,215	51.88
Railroad	57,758	939,381	1,522,536	583,155	61.7
Health Insurance	6,759	40,471	97,000	56,529	41.72
Administrative Services	33,789	309,005	596,789	287,784	51.78
Total Expenses	2,159,542	6,706,557	17,035,742	10,329,185	39.37
Revenue over Expenses	(353,544)	48,541	(2,831,344)	(2,879,885)	

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 7 MONTHS ENDING NOVEMBER 30 2014

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	324	32,853	34,500	1,647	95.23
Insurance	1,263	128,031	134,500	6,469	95.19
Illinois Municipal Retirement	2,259	281,380	292,958	11,578	96.05
Social Security	1,976	199,935	210,075	10,140	95.17
Ambulance	29	175	-	(175)	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	20,761	218,142	1,244,700	1,026,558	17.53
Utility Tax	31,152	219,113	379,400	160,287	57.75
Travel and Tourism	23,054	161,629	221,299	59,670	73.04
Sales Tax	84,613	610,576	978,500	367,924	62.4
Lighthouse Pointe TIF	51	592,193	415,100	(177,093)	142.66
Foreign Fire Insurance	23,615	23,615	21,815	(1,800)	108.25
TIF	-	-	-	-	0
Overweight Truck	5,772	40,663	68,700	28,037	59.19
Capital Improvement	1,325,988	1,379,260	4,462,500	3,083,240	30.91
Stormwater Management	68	10,752	15,400	4,648	69.82
Technology Park	2	16	100	84	16.49
Debt Service	-	-	-	-	0
Solid Waste	66,060	676,087	1,228,000	551,913	55.06
Technology Center	99,737	708,111	1,279,659	571,548	55.34
Airport	16,650	576,946	733,576	156,630	78.65
Railroad	59,772	595,593	1,969,083	1,373,490	30.25
Health Insurance	100	757	1,500	743	50.47
Administrative Services	42,753	299,269	513,033	213,764	58.33
Total Revenues	1,805,998	6,755,097	14,204,398	7,449,301	47.56

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND

November 30, 2014 and 2013

	November 30, 2014	November 30, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	20,475,436	19,578,414
Less: Accumulated Depreciation	(6,348,799)	(5,862,518)
Net Plant in Service	14,126,637	13,715,896
CURRENT ASSETS		
Cash & Investments	1,827,233	1,671,349
Customer Accounts Receivable	311,251	253,728
Other Accounts Receivable	58,568	54,359
Inventory	350	
Prepaid Expenses	18,970	1,514
Total Current Assets	2,214,371	1,980,950
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	16,341,008	15,696,846
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	16,056,983	15,376,991
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	16,240,671	15,560,679
LIABILITIES		
Current Liabilities:		
Accounts Payable	71,247	107,630
Accrued Liabilities	29,089	28,537
Total Current Liabilities	100,337	136,167
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	100,337	136,167
TOTAL LIABILITIES AND EQUITY	16,341,008	15,696,846

ROCHELLE MUNICIPAL UTILITIES

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

For the 7 Months Ending November 30, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential Sales	512,458	468,053	44,405	109.5
Commercial Sales	389,825	382,738	6,888	101.8
Industrial Sales	469,859	420,421	49,438	111.8
Interdepartmental Sales				.0
Other Operating Revenues	81,961	43,231	18,731	143.3
Total Operating Revenues	1,433,904	1,314,442	119,462	109.1
OPERATING EXPENSES				
Source of Supply - Operations	163,531	152,893	10,637	107.0
Source of Supply - Maintenance	1,769	2,936	(1,167)	60.3
Water Treatment - Operations	81,488	81,950	(462)	99.4
Water Treatment - Maintenance	18,108	15,768	341	102.2
Distribution - Operations	43,571	49,803	(6,233)	87.5
Distribution - Maintenance	129,312	132,746	(3,434)	97.4
Customer Accounts	56,687	59,801	(3,114)	94.8
Administrative and General	111,234	92,159	19,075	120.7
Depreciation	288,765	263,251	5,515	102.1
Indirect Transfers to Municipality				0
Total Operating Expenses	872,465	851,308	21,158	102.5
Operating Income (Loss)	561,438	463,134	98,304	121.2
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	889	(8,286)	9,175	10.7
Investment Income	824	904	(81)	91.1
Merchandising, Jobbing & Contract Income	45	5,373	(5,328)	.8
Merchandising, Jobbing & Contract Expense	(425)	(1,063)	638	(40.0)
Interest Expense	(9)	(8)	(1)	(114.1)
Total Non-Operating Revenue (Expense)	1,324	(3,079)	4,402	43.0
Net Income Before Amortizations	562,762	460,055	102,707	122.3
Amortization of Contributions in Aid of Construction				.0
Net Income	562,762	460,055	102,707	122.3
Operating Transfers In (Out)	(52,392)	(49,771)	(2,621)	(105.3)
Interfund Transfer W/WR Loan Forgiveness		2,810,874	(2,810,874)	.0
Increase (Decrease) in Retained Earnings	510,371	3,221,159	(2,710,788)	15.8
RETAINED EARNINGS - Beginning of Period	15,546,656	12,155,832	3,390,824	127.9
RETAINED EARNINGS - END OF PERIOD	16,057,027	15,376,991	680,036	104.4

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
November 30, 2014 and 2013

	November 30, 2014	November 30, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	38,061,908	37,413,184
Less: Accumulated Depreciation	(20,057,401)	(19,124,543)
Net Plant in Service	18,004,507	18,288,641
CURRENT ASSETS		
Cash & Investments	(415,292)	(427,705)
Customer Accounts Receivable	1,026,476	914,921
Other Accounts Receivable	71,945	77,250
Inventory	3,480	3,480
Prepaid Expenses	49,329	3,234
Total Current Assets	735,938	571,180
RESTRICTED FUNDS	3,597,276	3,767,926
NON-CURRENT ASSETS		
Unamortized Loss	(5,378)	6,765
Note Receivable - Associated Company		
Total Non-Current Assets	(5,378)	6,765
TOTAL ASSETS	22,332,342	22,634,511
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,089,347	13,226,386
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,058,112	20,195,151
LIABILITIES		
Current Liabilities:		
Accounts Payable	85,617	341,548
Accrued Liabilities	75,261	64,957
Total Current Liabilities	160,878	406,506
Non-Current Liabilities:		
Bonds Payable	1,116,986	2,030,274
Unamortized Premium on Long-Term Debt	(3,614)	2,581
Other Non-Current Liabilities		
Total Non-Current Liabilities	1,113,353	2,032,855
Total Liabilities	1,274,230	2,439,361
TOTAL LIABILITIES AND EQUITY	22,332,342	22,634,511

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 7 Months Ending November 30, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential Sales	612,668	589,024	23,644	104.0
Commercial Sales	603,401	702,308	(98,907)	85.9
Industrial Sales	569,867	477,837	92,030	119.3
Interdepartmental Sales				.0
Other Operating Revenues	263,118	15,053	248,065	1,747.9
Total Operating Revenues	2,049,054	1,784,223	264,832	114.8
OPERATING EXPENSES				
Collection - Operations	51,786	49,896	1,890	103.8
Collection - Maintenance	45,027	107,167	(62,140)	42.0
Pumping - Operations	48	7,402	(7,354)	.7
Pumping - Maintenance	675	3,079	(2,404)	21.9
Treatment and Disposal - Operations	594,072	517,289	76,784	114.8
Treatment and Disposal - Maintenance	134,156	122,981	11,175	109.1
Customer Accounts	66,558	68,356	(1,799)	97.4
Administrative and General	110,963	124,906	(13,944)	88.8
Depreciation	518,926	514,322	4,605	100.9
Total Operating Expenses	1,522,211	1,515,399	6,812	100.5
Operating Income (Loss)	526,844	268,824	258,020	196.0
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	5,330	6,629	(1,299)	80.4
Non Utility Income	6,038	375,025	(368,988)	1.6
Merchandising, Jobbing & Contract Income	8,497	10,199	(1,702)	83.3
Merchandising, Jobbing & Contract Expense	(1,248)	(2,394)	1,146	(52.1)
Amortization Expense	(1,765)	(18,766)	17,001	(9.4)
Interest Expense	(16,480)	(42,436)	25,956	(38.8)
Total Non-Operating Revenue (Expense)	372	328,258	(327,886)	.1
Net Income Before Amortizations	527,216	597,082	(69,866)	88.3
Amortization of Contributions in Aid of Construction				.0
Net Income	527,216	597,082	(69,866)	88.3
Operating Transfers In (Out)	(76,560)	(73,885)	(2,675)	(103.6)
Interfund transfer W/WR loan forgiveness		(2,810,874)	2,810,874	.0
Increase (Decrease) in Retained Earnings	450,656	(2,287,677)	2,738,333	19.7
RETAINED EARNINGS - Beginning of Period	13,838,691	15,514,063	(1,875,372)	87.9
RETAINED EARNINGS - END OF PERIOD	14,089,347	13,226,386	862,961	106.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND November 30, 2014 and 2013

	November 30, 2014	November 30, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	77,240,371	71,596,676
Less Accumulated Depreciation	(41,075,073)	(38,786,826)
Net Plant in Service	36,165,298	32,809,849
CURRENT ASSETS		
Cash & Investments	8,288,131	6,609,147
Customer Accounts Receivable	4,746,997	4,112,577
Other Accounts Receivable		
Inventory	2,614,168	3,094,057
Prepaid Expenses	501,820	147,076
Total Current Assets	16,151,115	13,962,857
RESTRICTED ASSETS	10,930,904	10,550,053
NON-CURRENT ASSETS		
Unamortized Loss	36,913	73,412
Other Deferred Debits	27,730	47,304
Interdepartmental Loan Receivable	1,075,263	1,179,201
Total Non-Current Assets	1,139,906	1,299,916
TOTAL ASSETS	64,387,224	58,622,676
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,642,508	44,272,323
Contribution in Aid of Construction (Net)		
Total Equity	43,642,508	44,272,323
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,763,025	2,372,702
Accrued Liabilities	275,097	249,247
Total Current Liabilities	3,038,122	2,621,949
Non-Current Liabilities:		
Bonds Payable	17,255,504	11,276,926
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	451,090	451,477
Total Non-Current Liabilities	17,706,594	11,728,403
Total Liabilities	20,744,715	14,350,353
TOTAL LIABILITIES AND EQUITY	64,387,224	58,622,676

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 7 Months Ending November 30, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential	3,685,865	3,574,970	110,895	103.1
Small General Service	3,389,539	3,232,701	136,838	104.2
Large General Service	12,218,529	11,079,846	1,138,682	110.3
Public Street Lighting	90,083	90,280	(197)	99.8
Interdepartmental	299,448	272,514	26,932	109.9
Forfeited Discounts	152,173	52,364	99,808	290.6
Other Operating Revenues	266,024	218,707	47,317	121.6
	Total Operating Revenues	18,521,382	1,560,276	108.4
OPERATING EXPENSES				
Purchased Power	14,909,563	12,630,796	2,278,768	118.0
Generation - Operation	385,930	440,920	(54,990)	87.5
Generation - Maintenance	264,813	354,159	(89,346)	74.8
Transmission - Operation	1,218	1,662	(446)	73.2
Distribution - Operation	718,867	534,962	183,905	134.4
Distribution - Maintenance	356,208	338,731	17,477	105.2
Depreciation	1,262,426	1,208,028	54,399	104.5
Taxes Other Than Income Taxes	76,915	68,716	8,199	111.9
Customer Accounts	153,991	178,172	(24,180)	86.4
Administrative & General	1,211,020	1,256,542	(45,522)	96.4
Indirect Transfers to Municipality				0
	Total Operating Expenses	17,012,686	2,328,265	113.7
	Operating Income (Loss)	1,508,696	(767,989)	49.1
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	8,686	10,817	(2,131)	80.3
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	(57,660)	(62,148)	4,488	(92.8)
Amortization Expense	(170,259)	(14,599)	(155,660)	(1,166.3)
Interest Expense	(298,524)	(300,592)	2,068	(99.3)
Non-Operating Revenue (Expense)	14,404		14,404	0
	Total Non-Operating Revenue (Expense)	(366,523)	(136,830)	(137.3)
	Increase (Decrease) in Retained Earnings Before Operating Transfers	1,142,174	(904,819)	20.8
Operating Transfers In (Out)	(837,916)	(800,075)	37,841	(104.7)
	Increase (Decrease) in Retained Earnings	342,099	(942,660)	(175.6)
RETAINED EARNINGS - Beginning of Period	44,265,798	43,930,225	335,573	100.8
RETAINED EARNINGS - END OF PERIOD	43,665,237	44,272,323	(607,087)	98.6

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS November 30, 2014 and 2013

	November 30, 2014	November 30, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,615,285	3,501,015
Tech Center Building		
Less: Accumulated Depreciation	(2,823,494)	(2,727,267)
Net Plant in Service	791,791	773,747
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(618,746)	(460,094)
Customer Accounts Receivable	(4,311)	11,995
Miscellaneous Accounts Receivable		
Prepaid Expenses	5,684	4,408
Inventory		
Total Current Assets	(617,373)	(443,692)
TOTAL ASSETS	174,419	330,056
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(358,016)	(355,690)
Revenue over Expenditures	(150,546)	(61,238)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(155,640)	(64,006)
LIABILITIES		
Current Liabilities		
Accounts Payable	2,283	6,154
Accrued Liabilities	27,308	32,534
Other Liabilities		
Total Current Liabilities	29,590	38,688
Non-Current Liabilities		
Interdepartmental Loan Payable	300,468	355,374
2008 Bonds Payable		
Total Non-Current Liabilities	300,468	355,374
Total Liabilities	330,059	394,061
TOTAL LIABILITIES AND EQUITY	174,419	330,056

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 7 Months Ending November 30, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Network Administration Fees	268,168	315,285	(47,117)	85.1
VOIP Services	17,392	38,515	(21,123)	45.2
Misc Revenues				.0
Network and Hardware Support				.0
Data Services	3,353	3,353		100.0
Fiber Internet Access	59,005	66,474	(7,469)	88.8
Dial-up Internet Access	7,736	9,832	(2,096)	78.7
Wireless Internet Access	16,819	21,472	(4,653)	78.3
Network Internet Access	11,898	11,898		100.0
Web Site Host	4,452	4,962	(510)	89.7
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	1,303	1,161	143	112.3
Forfeited Discounts	984	494	491	199.4
Total Operating Revenues	391,110	473,445	(82,334)	82.6
OPERATING EXPENSES				
Personnel	141,379	161,028	(19,649)	87.8
Insurance Benefits	29,201	52,522	(23,321)	55.6
Pension & Other Benefits	27,086	31,136	(4,050)	87.0
Contractual Services- Maintenance	10,762	5,444	5,318	197.7
Contractual Services- Professional	71,049	49,949	21,100	142.2
Contractual Services- Communications	55,272	43,586	11,686	126.8
Contractual Services- Professional Development	4,391	3,931	460	111.7
Service Charges	72,931	71,970	961	101.3
Commodities - Maintenance Supplies	529	44	485	1,205.3
Commodities - General Supplies	3,387	7,852	(4,465)	43.1
Other Expenditures	(1,460)	22	(1,482)	(6,601.0)
Depreciation	112,469	88,853	25,616	129.5
Transfer to Administrative Services	9,333	9,333		100.0
Total Operating Expenses	538,328	523,670	12,659	102.4
Operating Income (Loss)	(145,218)	(50,225)	(94,993)	(289.1)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income		10,096	(10,096)	.0
Merchandising, Jobbing, & Contract Expense	(4,746)	(20,430)	15,684	(23.2)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(582)	(678)	97	(85.8)
Total Non-Operating Revenue (Expense)	(5,328)	(11,013)	5,685	(48.4)
Increase (Decrease) in Retained Earnings	(150,546)	(61,238)	(89,308)	(245.8)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 7 Months Ending November 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	(358,016)	(355,690)	(2,326)	(100.7)
RETAINED EARNINGS – END OF PERIOD	<u>(508,562)</u>	<u>(416,928)</u>	<u>(91,634)</u>	<u>(122.0)</u>