

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 8 MONTHS ENDING DECEMBER 31 2014**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	1,558,856	1,648,080	89,224	94.59
Licenses and Permits	35,105	399,281	616,500	217,219	64.77
Intergovernmental Revenue	288,539	2,265,650	3,226,754	961,104	70.21
Fines, Forfeitures & Penalties	6,648	70,718	160,000	89,282	44.2
Public Charges for Services	58,902	535,798	908,227	372,429	58.99
Other Fees	19,580	255,607	270,111	14,504	94.63
Miscellaneous Revenues	2,823	45,277	57,000	11,723	79.43
Other Financing Sources	163,024	1,320,857	2,006,286	685,429	65.84
Total Revenues	574,620	6,452,044	8,892,958	2,440,914	72.55
 OPERATING EXPENSES					
Mayor and City Council	4,621	39,612	61,300	21,688	64.62
City Manager	13,746	110,673	166,305	55,632	66.55
City Attorney	11,794	94,945	155,350	60,405	61.12
City Clerk	14,987	123,283	155,406	32,123	79.33
Police Department	233,805	2,192,037	3,211,607	1,019,571	68.25
Fire Department	137,642	1,339,268	1,880,584	541,316	71.22
Community Development	25,695	204,787	278,847	74,060	73.44
Engineering	26,925	175,408	299,944	124,536	58.48
Street Division	156,925	1,079,906	1,601,638	521,732	67.43
Cemetery Division	11,824	81,841	127,715	45,874	64.08
Municipal Building	40,031	368,623	688,400	319,777	53.55
Economic Development	18,209	171,945	251,222	79,277	68.44
Total Expenses	696,205	5,982,327	8,878,318	2,895,991	67.38
 Revenue over Expenses	 (121,584)	 469,717	 14,640	 (455,077)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	.00	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	.00	152,543.06	155,000.00	(2,456.94)	98.4
TOTAL TAXES	.00	1,558,855.95	1,648,080.00	(89,224.05)	94.6
<u>LICENSES & PERMITS</u>					
01-11-32100	1,050.00	20,025.00	22,250.00	(2,225.00)	90.0
01-11-32500	.00	57,575.20	114,000.00	(56,424.80)	50.5
01-11-32510	33,529.57	286,802.30	375,000.00	(88,197.70)	76.5
01-11-32600	.00	1,989.46	2,250.00	(260.54)	88.4
01-11-33100	525.00	31,064.00	100,000.00	(68,936.00)	31.1
01-11-33500	.00	1,825.00	3,000.00	(1,175.00)	60.8
TOTAL LICENSES & PERMITS	35,104.57	399,280.96	616,500.00	(217,219.04)	64.8
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	90,797.93	628,089.32	936,337.00	(308,247.68)	67.1
01-11-34200	10,738.24	136,557.54	185,000.00	(48,442.46)	73.8
01-11-34300	9,389.02	69,686.84	75,000.00	(5,313.16)	92.9
01-11-34400	159,459.78	1,307,788.98	1,860,000.00	(552,211.02)	70.3
01-11-34450	18,154.00	117,351.20	170,417.00	(53,065.80)	68.9
01-11-34762	.00	6,176.00	.00	6,176.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	288,538.97	2,265,649.88	3,226,754.00	(961,104.12)	70.2
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	6,648.12	70,718.21	160,000.00	(89,281.79)	44.2
TOTAL FINES, FORFEITURES & PENALTIES	6,648.12	70,718.21	160,000.00	(89,281.79)	44.2
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	41,227.87	343,345.33	600,000.00	(256,654.67)	57.2
01-11-36700	5,362.00	50,278.88	70,000.00	(19,721.32)	71.8
01-11-36800	3,487.30	28,301.67	43,227.00	(14,925.33)	65.5
01-11-36900	449.80	29,597.34	75,000.00	(45,402.66)	39.5
01-11-39960	8,375.00	84,275.00	120,000.00	(35,725.00)	70.2
TOTAL PUBLIC CHARGES FOR SERVICES	58,901.97	535,798.02	908,227.00	(372,428.98)	59.0
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600	GRAVE OPENING FEES	1,800.00	13,455.00	21,000.00	(7,545.00)	64.1
01-11-37650	GRAVE OPENING WINTER FEE	150.00	150.00	500.00	(350.00)	30.0
01-11-37700	BRUSH PICK-UP FEES	7,125.00	57,000.00	85,500.00	(28,500.00)	66.7
01-11-37900	OTHER REVENUES	10,504.88	84,001.60	125,611.00	(41,609.40)	66.9
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	19,579.88	255,608.60	270,111.00	(14,504.40)	94.8
 MISCELLANEOUS REVENUES						
01-11-38100	INTEREST INCOME	18.04	187.16	1,000.00	(812.84)	18.7
01-11-38110	INTEREST INCOME-CEMETERY	.00	1,541.25	3,000.00	(1,458.75)	51.4
01-11-38700	LOT SALES	950.00	15,428.00	15,000.00	428.00	102.9
01-11-38800	CEMETERY RECEIPTS	.00	1,390.00	3,000.00	(1,610.00)	46.3
01-11-38900	MISCELLANEOUS	1,855.00	26,730.58	35,000.00	(8,269.42)	76.4
	TOTAL MISCELLANEOUS REVENUE	2,823.04	45,276.99	57,000.00	(11,723.01)	79.4
 OTHER FINANCING SOURCES						
01-11-39910	TRANSFER FROM ELECTRIC	119,702.25	957,618.00	1,436,427.00	(478,809.00)	66.7
01-11-39920	TRANSFER FROM WATER	7,484.50	59,876.00	89,814.00	(29,938.00)	66.7
01-11-39930	TRANSF FROM WATER RECLAMATION	10,937.08	87,496.64	131,245.00	(43,748.36)	66.7
01-11-39946	SALES TAX FUND TRANSFER	9,000.00	72,000.00	108,000.00	(36,000.00)	66.7
01-11-39948	OVERWEIGHT TRUCK FUND TRANSFER	900.00	7,200.00	10,800.00	(3,600.00)	66.7
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	120,000.00	180,000.00	(60,000.00)	66.7
	TOTAL OTHER FINANCING SOURCES	163,023.83	1,320,857.32	2,006,286.00	(685,428.68)	65.8
	TOTAL FUND REVENUE	574,620.36	6,452,043.93	8,892,958.00	(2,440,914.07)	72.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,300.90	33,829.12	50,500.00	(16,670.88)	67.0
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	(100.00)	.0
01-12-55400-000 PRINTING	.00	.00	200.00	(200.00)	.0
01-12-58100-000 DUES	.00	676.28	1,000.00	(323.72)	67.6
01-12-56200-000 TRAVEL EXPENSES	184.84	1,704.52	2,000.00	(295.48)	85.2
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	135.00	372.63	800.00	(427.37)	46.6
TOTAL MAYOR/CITY COUNCIL	4,820.74	39,611.86	61,300.00	(21,888.14)	64.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>						
01-13-41100-000	SALARIES (FULL-TIME)	8,524.95	51,009.85	78,683.00	(27,673.15)	64.8
01-13-42200-000	SALARIES-PART-TIME	1,807.43	11,091.26	22,860.00	(11,788.74)	48.5
01-13-42400-000	VACATION	1,343.61	6,518.73	.00	8,518.73	.0
01-13-42500-000	SICK	.00	19,934.09	.00	19,934.09	.0
01-13-45100-000	HEALTH INSURANCE	1,899.14	16,578.58	19,243.00	(2,664.42)	86.2
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	.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	155.00	281.62	600.00	(318.38)	46.9
01-13-56200-000	TRAVEL EXPENSES	173.02	212.62	2,500.00	(2,287.38)	8.5
01-13-56300-000	TRAINING	100.00	300.00	700.00	(400.00)	42.9
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	.00	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	984.00	8,751.00	14,000.00	(5,249.00)	62.5
TOTAL CITY CLERK		14,987.15	123,282.77	155,406.00	(32,123.23)	79.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>						
01-17-42100-000	SALARIES (FULL-TIME)	2,559.28	21,824.08	36,608.00	(14,783.92)	59.6
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	621.82	3,502.46	.00	3,502.46	.0
01-17-42500-000	SICK	.00	179.96	.00	179.96	.0
01-17-45100-000	HEALTH INSURANCE	532.80	4,651.07	7,504.00	(2,852.93)	62.0
01-17-51100-000	MAINTENANCE (BUILDING)	634.80	11,211.53	6,000.00	5,211.53	186.9
01-17-51700-000	MAINTENANCE (GROUNDS)	.00	385.00	1,000.00	(615.00)	38.5
01-17-52900-000	MAINTENANCE (OTHER)	194.32	1,359.70	1,920.00	(560.30)	70.8
01-17-53700-000	NETWORK ADMINISTRATION	13,406.67	107,253.36	160,880.00	(53,626.64)	66.7
01-17-54900-000	OTHER PROFESSIONAL SERVICES	3,826.20	25,808.86	32,000.00	(6,191.12)	80.7
01-17-55200-000	TELEPHONE	269.21	1,334.40	3,500.00	(2,165.60)	38.1
01-17-55300-000	PUBLISHING	.00	.00	125.00	(125.00)	.0
01-17-58200-000	TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-17-57100-000	UTILITIES	5,049.21	43,951.39	60,000.00	(16,048.61)	73.3
01-17-57300-000	GARBAGE DISPOSAL/RECYCLING	40.50	324.00	500.00	(176.00)	64.8
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	8.00	200.00	(192.00)	4.0
01-17-61700-000	MAINTENANCE (GROUNDS)	.00	.00	2,000.00	(2,000.00)	.0
01-17-65100-000	OFFICE SUPPLIES	.00	1,543.77	2,500.00	(956.23)	61.8
01-17-65400-000	GENERAL SUPPLIES	274.03	2,973.35	5,000.00	(2,026.65)	59.5
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	.00	10,090.00	15,000.00	(4,910.00)	67.3
01-17-91100-000	COMMUNITY RELATIONS	.00	25,277.73	26,000.00	(722.27)	97.2
01-17-91400-000	SALES TAX REBATE	1,842.16	13,067.27	60,000.00	(46,932.73)	21.8
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	86,242.00	129,363.00	(43,121.00)	66.7
TOTAL MUNICIPAL BUILDING		40,031.23	368,622.85	688,400.00	(319,777.15)	53.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	10,609.00	93,688.60	135,000.00	(41,311.40)	69.4
01-18-53310-000 DEVELOPER LEGAL EXPENSE	1,185.00	1,185.00	20,000.00	(18,815.00)	5.9
01-18-56100-000 DUES	.00	71.62	100.00	(28.38)	71.6
01-18-56600-000 CONFERENCE EXPENSES	.00	.00	250.00	(250.00)	.0
 TOTAL CITY ATTORNEY	 11,794.00	 94,945.22	 155,350.00	 (60,404.78)	 61.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>						
01-19-42100-000	SALARIES (FULL-TIME)	11,211.64	82,404.82	132,880.00	(50,475.18)	62.0
01-19-42400-000	VACATION	193.54	6,931.71	.00	6,931.71	.0
01-19-42500-000	SICK PAY	141.58	1,306.43	.00	1,306.43	.0
01-19-45100-000	HEALTH INSURANCE	1,899.14	11,981.19	17,125.00	(5,143.81)	70.0
01-19-54900-000	OTHER PROFESSIONAL SERVICES	.00	75.00	5,000.00	(4,925.00)	1.5
01-19-55200-000	TELEPHONE	83.71	834.77	1,200.00	(365.23)	69.6
01-19-56100-000	DUES	.00	2,108.86	2,500.00	(391.14)	84.4
01-19-56200-000	TRAVEL EXPENSES	28.78	1,241.08	2,500.00	(1,258.94)	49.6
01-19-56500-000	PUBLICATIONS	10.00	10.99	100.00	(89.01)	11.0
01-19-56600-000	CONFERENCE EXPENSES	.00	2,526.27	2,500.00	26.27	101.1
01-19-65100-000	OFFICE SUPPLIES	177.61	457.30	500.00	(42.70)	91.5
01-19-83000-000	EQUIPMENT	.00	73.98	1,000.00	(926.02)	7.4
01-19-91100-000	COMMUNITY RELATIONS	.00	720.32	1,000.00	(279.68)	72.0
TOTAL CITY MANAGER		13,746.00	110,672.70	166,305.00	(55,632.30)	68.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	85,179.12	737,135.40	1,226,761.00	(489,625.60)	60.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	140,940.06	1,088,305.08	1,748,154.00	(659,848.92)	62.3
01-21-42200-000 SALARIES - PART-TIME	6,603.08	50,259.09	67,500.00	(17,240.91)	74.5
01-21-42300-000 SALARIES - OVERTIME	22,155.79	99,748.98	140,000.00	(40,251.04)	71.3
01-21-42400-000 SALARIES - VACATION PAY	8,140.92	131,022.07	124,000.00	7,022.07	105.7
01-21-42500-000 SALARIES - SICK PAY	1,434.28	12,028.88	45,000.00	(32,973.12)	26.7
01-21-42800-000 OIC - ON-CALL FTO	930.00	9,734.29	21,000.00	(11,265.71)	46.4
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	28,474.09	270,016.49	415,957.00	(145,940.51)	64.9
01-21-47100-000 UNIFORM ALLOWANCE	1,950.60	6,862.12	24,000.00	(17,137.88)	28.6
01-21-51200-000 MAINTENANCE - EQUIPMENT	4,280.55	20,835.93	34,000.00	(13,164.07)	61.3
01-21-51300-000 MAINTENANCE - VEHICLE	758.46	30,147.27	33,000.00	(2,852.73)	91.4
01-21-53400-000 MEDICAL SERVICES	225.00	1,425.93	2,000.00	(574.07)	71.3
01-21-53700-000 DATA PROCESSING SERVICES	284.95	16,550.35	22,000.00	(5,449.65)	75.2
01-21-54900-000 OTHER PROFESSIONAL SERVICES	9,500.00	12,630.00	10,400.00	2,230.00	121.4
01-21-55100-000 POSTAGE	49.00	49.00	300.00	(251.00)	16.3
01-21-55200-000 TELEPHONE	1,299.74	7,169.89	16,000.00	(8,830.11)	44.8
01-21-55300-000 PUBLISHING	.00	346.04	250.00	96.04	138.4
01-21-55400-000 PRINTING	.00	1,438.10	2,700.00	(1,261.90)	53.3
01-21-58100-000 DUES	100.00	1,166.35	5,000.00	(3,833.65)	23.3
01-21-58200-000 TRAVEL EXPENSES	78.82	1,350.70	2,500.00	(1,149.30)	54.0
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	821.05	1,290.00	(468.95)	63.7
01-21-57800-000 ANIMAL CONTROL	113.50	1,210.40	5,000.00	(3,789.60)	24.2
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	291.00	3,025.27	3,000.00	25.27	100.8
01-21-65100-000 OFFICE SUPPLIES	.00	3,029.22	7,000.00	(3,970.78)	43.3
01-21-85200-000 OPERATING SUPPLIES	82.21	7,039.73	17,000.00	(9,960.27)	41.4
01-21-85500-000 AUTOMOBILE FUEL/OIL	3,441.65	35,454.96	65,000.00	(29,545.04)	54.6
01-21-85800-000 PRISONER SUPPLIES	.00	2,260.22	1,000.00	1,260.22	228.0
01-21-68200-000 K9 SUPPLIES	822.82	7,378.83	500.00	6,878.83	1475.8
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	66,928.00	4,641.78	108.9
01-21-91700-000 INVESTIGATIONS	250.22	1,230.22	2,000.00	(769.78)	61.5
01-21-91710-000 DRUG INVESTIGATIONS	657.79	8,412.99	.00	8,412.99	.0
01-21-92400-000 DUI	665.50	6,351.20	.00	6,351.20	.0
TOTAL POLICE DEPARTMENT	233,804.97	2,192,036.50	3,211,607.00	(1,019,570.50)	68.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	94,171.49	613,228.23	947,000.00	(333,771.77)	64.8
01-22-42200-000 SALARIES - PART-TIME	5,288.28	44,201.73	83,400.00	(39,198.27)	53.0
01-22-42300-000 SALARY EXPENSE - OVERTIME	8,324.85	107,307.40	158,000.00	(50,692.60)	67.9
01-22-42400-000 SALARIES - VACATION PAY	3,653.53	46,050.14	.00	46,050.14	.0
01-22-42500-000 SALARIES - SICK PAY	591.08	4,853.60	.00	4,853.60	.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	125,951.88	203,198.00	(77,246.12)	62.0
01-22-47100-000 UNIFORM ALLOWANCE	191.89	8,310.19	11,000.00	(2,689.81)	75.6
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	60.50	5,535.64	8,000.00	(2,464.36)	69.2
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	3,836.90	7,529.49	8,500.00	(970.51)	88.6
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	.00	546.00	4,500.00	(3,954.00)	12.1
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,509.10	22,215.88	54,000.00	(31,784.14)	41.1
01-22-55100-000 POSTAGE	.00	150.80	150.00	.80	100.5
01-22-55200-000 TELEPHONE	783.56	5,157.63	9,500.00	(4,342.37)	54.3
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	.00	962.30	1,800.00	(837.70)	53.5
01-22-56300-000 TRAINING	27.29	5,644.21	5,000.00	644.21	112.9
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,000.00	(2,000.00)	.0
01-22-56500-000 PUBLICATIONS	.00	858.70	1,000.00	(141.30)	85.9
01-22-57100-000 UTILITIES	1,565.53	12,322.87	19,000.00	(6,677.13)	64.9
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	16.38	955.72	3,000.00	(2,044.28)	31.9
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	74.50	3,303.77	5,000.00	(1,696.23)	66.1
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	46.94	1,676.57	3,000.00	(1,323.43)	55.9
01-22-65100-000 OFFICE SUPPLIES	15.50	1,262.22	2,500.00	(1,237.78)	50.5
01-22-65200-000 OPERATING SUPPLIES	1,140.48	8,712.32	13,000.00	(4,287.68)	67.0
01-22-65400-000 JANITORIAL SUPPLIES	51.80	2,804.18	3,500.00	(695.82)	80.1
01-22-65500-000 AUTOMOTIVE FUEL/OIL	864.60	8,416.00	19,500.00	(11,084.00)	43.2
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	18,693.29	15,400.00	3,293.29	121.4
TOTAL FIRE DEPARTMENT	137,642.44	1,339,268.22	1,880,584.00	(541,315.78)	71.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	371,447.41	3,531,304.72	5,092,191.00	(1,560,886.28)	69.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
STREET DIVISION						
01-41-42100-000	SALARIES (FULL-TIME)	58,148.80	384,682.20	589,008.00	(204,325.80)	65.3
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	3,995.84	11,337.15	58,800.00	(47,462.85)	19.3
01-41-42400-000	VACATION	2,246.35	34,212.18	.00	34,212.18	.0
01-41-42500-000	SICK	1,852.09	5,147.15	.00	5,147.15	.0
01-41-42600-000	SALARIES-PAGER PAY	2,228.93	11,054.49	19,000.00	(7,945.51)	58.2
01-41-45100-000	HEALTH INSURANCE	11,533.68	100,209.02	161,445.00	(61,235.98)	62.1
01-41-47100-000	UNIFORM ALLOWANCE	60.00	548.25	1,000.00	(451.75)	54.8
01-41-47300-000	CLOTHING ACQUISITION	196.20	1,039.46	2,000.00	(960.54)	52.0
01-41-51100-000	MAINTENANCE (BUILDING)	.00	587.00	2,500.00	(1,913.00)	23.5
01-41-51200-000	MAINTENANCE (EQUIPMENT)	3,076.92	6,981.41	15,000.00	(8,018.59)	46.5
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	4,079.00	23,470.35	25,000.00	(1,529.65)	93.9
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	107.65	879.20	2,500.00	(1,620.80)	35.2
01-41-54900-000	OTHER PROFESSIONAL SERVICES	5,829.00	11,319.40	14,000.00	(2,680.60)	80.9
01-41-55100-000	POSTAGE	.00	10.15	100.00	(89.85)	10.2
01-41-55200-000	TELEPHONE	289.13	2,096.93	5,000.00	(2,903.07)	41.9
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	.00	1,019.00	1,000.00	19.00	101.9
01-41-57100-000	UTILITIES	1,929.85	8,402.11	15,000.00	(6,597.89)	56.0
01-41-57200-000	STREET LIGHTING	13,970.13	104,784.91	158,000.00	(53,215.09)	66.3
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	2,759.50	2,759.50	4,500.00	(1,740.50)	61.3
01-41-61200-000	MAINTENANCE (EQUIPMENT)	199.79	9,263.86	16,000.00	(6,736.14)	57.9
01-41-61300-000	MAINT SUPPLIES-VEHICLE	3,449.37	23,833.96	35,000.00	(11,166.04)	68.1
01-41-61400-000	SUPPLIES STREETS	3,179.09	51,683.61	52,000.00	(316.39)	99.4
01-41-61600-000	SUPPLIES SNOW REMOVAL	28,291.50	104,086.18	122,200.00	(18,113.82)	85.2
01-41-61700-000	MAINT SUPPLIES-GROUNDS	2,064.13	8,029.16	12,000.00	(3,970.84)	66.9
01-41-62900-000	SUPPLIES OTHER	2,155.56	9,347.93	15,000.00	(5,652.07)	62.3
01-41-65100-000	OFFICE SUPPLIES	290.30	896.57	2,000.00	(1,103.43)	44.8
01-41-65200-000	OPERATING SUPPLIES	361.39	4,185.25	8,000.00	(3,814.75)	52.3
01-41-65300-000	SMALL TOOLS	26.17	1,544.44	3,200.00	(1,655.56)	48.3
01-41-65400-000	JANITORIAL SUPPLIES	157.19	729.63	700.00	29.63	104.2
01-41-65500-000	GASOLINE/OIL	4,170.06	43,857.06	68,000.00	(24,142.94)	64.5
01-41-66100-000	SAFETY SUPPLIES	277.76	3,357.22	3,500.00	(142.78)	95.9
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		156,925.38	1,079,905.64	1,601,638.00	(521,732.36)	67.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	6,249.50	40,065.81	61,872.00	(21,606.19)	65.0
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	984.35	1,762.18	6,700.00	(4,937.82)	28.3
01-46-42400-000 VACATION	.00	3,018.36	.00	3,018.36	.0
01-46-45100-000 HEALTH INSURANCE	1,296.18	11,789.65	19,243.00	(7,453.35)	61.3
01-46-47100-000 UNIFORM ALLOWANCE	20.00	195.00	350.00	(155.00)	55.7
01-46-47300-000 CLOTHING ACQUISITION	59.98	59.98	200.00	(140.02)	30.0
01-46-51100-000 MAINTENANCE (BUILDING)	35.00	495.94	700.00	(204.06)	70.9
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	110.95	698.98	1,000.00	(301.02)	69.9
01-46-55300-000 PUBLISHING	.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	404.16	2,140.83	3,000.00	(859.17)	71.4
01-46-61100-000 MAINTENANCE BUILDING	324.45	324.45	500.00	(175.55)	64.9
01-46-61200-000 MAINTENANCE (EQUIPMENT)	205.42	379.32	1,000.00	(620.68)	37.9
01-46-61300-000 SUPPLIES (VEHICLE)	174.27	174.27	500.00	(325.73)	34.9
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	47.25	1,500.00	(1,452.75)	3.2
01-46-65200-000 OPERATING SUPPLIES	20.87	278.92	700.00	(423.08)	39.6
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	88.37	2,914.26	6,200.00	(3,285.74)	47.0
01-46-66100-000 SAFETY SUPPLIES	.00	99.23	250.00	(150.77)	39.7
01-46-83000-000 EQUIPMENT	1,850.00	3,050.00	3,500.00	(450.00)	87.1
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	11,823.50	81,840.74	127,715.00	(45,874.26)	64.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
ENGINEERING					
01-48-42100-000 SALARIES (FULL-TIME)	11,405.92	97,909.98	159,389.00	(61,479.02)	61.4
01-48-42200-000 SALARIES-PART-TIME	.00	8,998.75	17,960.00	(8,961.25)	50.1
01-48-42400-000 VACATION	2,315.40	8,352.00	.00	8,352.00	.0
01-48-42500-000 SICK	129.05	2,933.60	.00	2,933.60	.0
01-48-45100-000 HEALTH INSURANCE	2,732.68	23,855.02	38,485.00	(14,629.98)	62.0
01-48-51100-000 MAINTENANCE (BUILDING)	4,371.29	7,854.85	7,200.00	654.85	109.1
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	687.00	1,600.00	(913.00)	42.9
01-48-51300-000 MAINT. SERVICE (VEHICLE)	.00	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	94.32	1,356.31	4,100.00	(2,743.69)	33.1
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	246.04	1,580.31	2,600.00	(1,019.69)	60.8
01-48-55300-000 PUBLISHING	.00	80.50	200.00	(119.50)	40.3
01-48-56100-000 DUES	933.00	1,259.62	800.00	459.62	157.5
01-48-56200-000 TRAVEL EXPENSES	167.31	1,156.90	1,000.00	156.90	115.7
01-48-56300-000 TRAINING	120.00	170.00	1,000.00	(830.00)	17.0
01-48-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-48-57100-000 UTILITIES	606.00	3,105.40	4,000.00	(894.60)	77.6
01-48-61200-000 SUPPLIES (EQUIPMENT)	348.42	1,174.03	2,570.00	(1,395.97)	45.7
01-48-65100-000 OFFICE SUPPLIES	46.20	473.25	1,000.00	(526.75)	47.3
01-48-65300-000 SMALL TOOLS	.00	414.01	850.00	(435.99)	48.7
01-48-65400-000 JANITORIAL SUPPLIES	60.00	379.59	480.00	(100.41)	79.1
01-48-65500-000 GASOLINE & OIL	169.05	2,487.48	3,800.00	(1,312.52)	65.5
01-48-67000-000 PRINT MATERIALS	.00	19.50	100.00	(80.50)	19.5
01-48-68400-000 MICROCOMPUTER SOFTWARE	36.69	291.78	5,400.00	(5,108.22)	5.4
01-48-82000-000 BUILDING	3,143.60	3,634.28	1,500.00	2,134.28	242.3
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	26,924.97	175,408.41	299,944.00	(124,535.59)	58.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	195,673.85	1,337,154.79	2,029,297.00	(692,142.21)	65.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 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)	15,476.21	123,012.66	181,645.00	(58,632.34)	67.7
01-44-42400-000 VACATION	1,424.44	9,260.13	.00	9,260.13	.0
01-44-42500-000 SICK	864.09	2,376.60	.00	2,376.60	.0
01-44-45100-000 HEALTH INSURANCE	2,698.34	23,414.16	38,002.00	(14,587.84)	61.6
01-44-51300-000 MAINTENANCE (VEHICLE)	45.00	284.32	1,500.00	(1,215.68)	19.0
01-44-52900-000 NUISANCE ABATEMENT	.00	4,328.80	2,000.00	2,328.80	216.4
01-44-53300-000 LEGAL SERVICE	.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	4,875.00	10,930.00	21,000.00	(10,070.00)	52.1
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	.00	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	69.40	563.41	1,200.00	(636.59)	47.0
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	125.00	666.46	1,700.00	(1,033.54)	39.2
01-44-56200-000 TRAVEL EXPENSES	10.44	10.44	750.00	(739.56)	1.4
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	54.10	816.18	1,200.00	(383.82)	68.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	52.97	877.22	2,250.00	(1,372.78)	39.0
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	17,400.00	17,400.00	.00	100.0
TOTAL COMMUNITY DEVELOPMENT	25,694.99	204,786.79	278,847.00	(74,060.21)	73.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	8,652.72	86,029.92	153,386.00	(67,356.08)	56.1
01-61-42100-000 SALARIES (FULL-TIME)	4,039.79	26,005.01	57,740.00	(31,734.99)	45.0
01-61-42400-000 VACATION	3,083.30	10,566.86	.00	10,566.86	.0
01-61-42500-000 SICK	26.52	17,534.28	.00	17,534.28	.0
01-61-45100-000 HEALTH INSURANCE	1,899.14	16,578.58	26,746.00	(10,167.42)	62.0
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	118.03	813.81	1,900.00	(1,086.19)	42.8
01-61-56100-000 DUES	385.00	410.00	500.00	(90.00)	82.0
01-61-56200-000 TRAVEL EXPENSES	.00	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	24.73	1,015.94	1,750.00	(734.06)	58.1
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	18,209.23	171,945.42	251,222.00	(79,276.58)	68.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	43,904.22	376,732.21	530,069.00	(153,336.79)	71.1
TOTAL FUND EXPENDITURES	696,204.80	5,982,327.12	8,878,318.00	(2,895,990.88)	67.4
NET REVENUE OVER EXPENDITURES	(121,584.24)	469,716.81	14,640.00	455,076.81	3208.5

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 8 MONTHS ENDING DECEMBER 31 2014

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	0	32,853	34,500	1,647	95.23
Insurance	-	128,031	134,500	6,469	95.19
Illinois Municipal Retirement	6	281,386	292,958	11,572	98.05
Social Security	4	199,939	210,075	10,136	95.18
Ambulance	36	211	-	(211)	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	848,696	1,066,838	1,244,700	177,862	85.71
Utility Tax	24,817	243,930	379,400	135,470	64.29
Travel and Tourism	17,484	179,113	221,299	42,186	80.94
Sales Tax	82,639	693,214	978,500	285,286	70.84
Lighthouse Pointe TIF	24	592,216	415,100	(177,116)	142.67
Foreign Fire Insurance	-	23,815	21,815	(1,800)	108.25
TIF	-	-	-	-	0
Overweight Truck	2,537	43,200	68,700	25,500	62.88
Capital Improvement	8,750	1,388,010	4,462,500	3,074,490	31.1
Stormwater Management	39	10,792	15,400	4,608	70.08
Technology Park	3	19	100	81	19.27
Debt Service	-	-	-	-	0
Solid Waste	28,182	704,270	1,228,000	523,730	57.35
Technology Center	99,739	807,850	1,279,659	471,809	63.13
Airport	47,502	624,447	733,576	109,129	85.12
Railroad	45,394	640,987	1,969,083	1,328,096	32.55
Health Insurance	117	874	1,500	626	58.29
Administrative Services	42,753	342,022	513,033	171,011	66.67
Total Revenues	1,248,722	8,003,819	14,204,398	6,200,579	56.35

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 8 MONTHS ENDING DECEMBER 31 2014

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	122	32,557	35,450	2,893	91.84
Insurance	53,079	413,797	433,000	19,203	95.57
Illinois Municipal Retirement	19,611	163,122	266,000	102,878	61.32
Social Security	14,831	125,659	199,000	73,341	63.15
Ambulance	-	-	480,000	480,000	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	234,012	1,693,000	1,458,988	13.82
Utility Tax	-	612,926	713,500	100,574	85.9
Travel and Tourism	11,681	162,150	239,393	77,243	67.73
Sales Tax	9,000	558,755	2,050,000	1,491,245	27.26
Lighthouse Pointe TIF	-	144,278	273,235	128,957	52.8
Foreign Fire Insurance	-	-	48,500	48,500	0
TIF	-	-	-	-	0
Overweight Truck	9,926	79,538	127,700	48,162	62.29
Capital Improvement	373,715	2,096,889	4,577,500	2,480,611	45.81
Stormwater Management	-	32,585	216,000	183,415	15.09
Technology Park	-	281	31,500	31,219	0.89
Debt Service	-	-	-	-	0
Solid Waste	47,056	523,915	1,718,281	1,194,366	30.49
Technology Center	69,932	438,526	928,481	489,955	47.23
Airport	80,631	488,292	788,877	300,585	61.9
Railroad	6,453	946,975	1,522,536	575,561	62.2
Health Insurance	5,641	46,112	97,000	50,888	47.54
Administrative Services	61,069	370,074	596,789	226,715	62.01
Total Expenses	762,747	7,470,445	17,035,742	9,565,297	43.85
Revenue over Expenses	485,975	533,375	(2,831,344)	(3,364,719)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND December 31, 2014 and 2013

	December 31, 2014	December 31, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	20,504,494	19,585,760
Less: Accumulated Depreciation	(6,402,341)	(5,908,427)
Net Plant in Service	14,102,152	13,679,333
CURRENT ASSETS		
Cash & Investments	1,933,998	1,650,387
Customer Accounts Receivable	273,924	233,029
Other Accounts Receivable	57,706	55,250
Inventory	350	
Prepaid Expenses	17,489	23,623
Total Current Assets	2,283,466	1,962,289
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	16,385,619	15,641,622
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	16,090,060	15,400,469
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	16,273,748	15,584,157
LIABILITIES		
Current Liabilities:		
Accounts Payable	78,079	28,352
Accrued Liabilities	33,791	31,112
Total Current Liabilities	111,870	57,464
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	111,870	57,464
TOTAL LIABILITIES AND EQUITY	16,385,619	15,641,622

ROCHELLE MUNICIPAL UTILITIES

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

For the 8 Months Ending December 31, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential Sales	576,975	529,456	47,519	109.0
Commercial Sales	427,052	426,200	852	100.2
Industrial Sales	538,856	464,236	74,620	116.1
Interdepartmental Sales				.0
Other Operating Revenues	68,990	48,390	20,601	142.6
Total Operating Revenues	1,611,874	1,468,282	143,592	109.8
OPERATING EXPENSES				
Source of Supply - Operations	184,472	171,427	13,045	107.6
Source of Supply - Maintenance	2,092	3,719	(1,626)	56.3
Water Treatment - Operations	94,418	94,961	(543)	99.4
Water Treatment - Maintenance	17,410	19,676	(2,266)	88.5
Distribution - Operations	56,090	57,289	(1,199)	97.9
Distribution - Maintenance	143,662	150,794	(7,133)	95.3
Customer Accounts	65,135	68,097	(2,961)	95.7
Administrative and General	124,559	102,927	21,632	121.0
Depreciation	322,308	307,160	15,147	104.9
Indirect Transfers to Municipality				.0
Total Operating Expenses	1,010,146	976,050	34,096	103.5
Operating Income (Loss)	601,728	492,232	109,496	122.2
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	1,009	(8,126)	9,135	12.4
Investment Income	976	1,065	(90)	91.6
Merchandising, Jobbing & Contract Income	45	6,543	(6,498)	.7
Merchandising, Jobbing & Contract Expense	(425)	(1,063)	638	(40.0)
Interest Expense	(10)	(9)	(1)	(107.0)
Total Non-Operating Revenue (Expense)	1,595	(1,589)	3,184	100.4
Net Income Before Amortizations	603,324	490,644	112,680	123.0
Amortization of Contributions in Aid of Construction				.0
Net Income	603,324	490,644	112,680	123.0
Operating Transfers In (Out)	(59,876)	(56,881)	(2,995)	(105.3)
Interfund Transfer WWR Loan Forgiveness		2,810,874	(2,810,874)	.0
Increase (Decrease) in Retained Earnings	543,448	3,244,837	(2,701,190)	16.8
RETAINED EARNINGS - Beginning of Period	15,546,656	12,155,832	3,390,824	127.9
RETAINED EARNINGS - END OF PERIOD	16,090,104	15,400,469	689,634	104.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
December 31, 2014 and 2013

	December 31, 2014	December 31, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	38,097,456	37,413,423
Less: Accumulated Depreciation	(20,155,513)	(19,203,280)
Net Plant in Service	17,941,942	18,210,142
CURRENT ASSETS		
Cash & Investments	(336,534)	(560,184)
Customer Accounts Receivable	988,911	877,171
Other Accounts Receivable	77,308	82,430
Inventory	3,480	3,480
Prepaid Expenses	45,762	47,245
Total Current Assets	778,927	450,143
RESTRICTED FUNDS	3,643,365	3,780,068
NON-CURRENT ASSETS		
Unamortized Loss		3,568
Note Receivable - Associated Company		
Total Non-Current Assets		3,568
TOTAL ASSETS	22,364,235	22,423,921
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,097,080	13,290,759
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,065,845	20,259,524
LIABILITIES		
Current Liabilities		
Accounts Payable	205,314	172,010
Accrued Liabilities	88,603	69,359
Total Current Liabilities	293,916	241,369
Non-Current Liabilities		
Bonds Payable	1,004,474	1,920,964
Unamortized Premium on Long-Term Debt		2,065
Other Non-Current Liabilities		
Total Non-Current Liabilities	1,004,474	1,923,028
Total Liabilities	1,298,390	2,164,397
TOTAL LIABILITIES AND EQUITY	22,364,235	22,423,921

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 8 Months Ending December 31, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential Sales	697,342	670,753	26,589	104.0
Commercial Sales	665,367	787,529	(122,162)	84.5
Industrial Sales	673,808	530,866	142,943	126.9
Interdepartmental Sales				.0
Other Operating Revenues	270,462	18,316	254,146	1,657.7
Total Operating Revenues	2,306,978	2,005,464	301,515	115.0
OPERATING EXPENSES				
Collection - Operations	57,758	55,469	2,289	104.1
Collection - Maintenance	48,243	114,256	(66,013)	42.2
Pumping - Operations	159	7,412	(7,252)	2.2
Pumping - Maintenance	787	3,189	(2,402)	24.7
Treatment and Disposal - Operations	679,234	586,478	92,756	115.8
Treatment and Disposal - Maintenance	157,210	131,631	25,579	119.4
Customer Accounts	76,272	77,665	(1,394)	98.2
Administrative and General	124,232	138,092	(13,860)	90.0
Depreciation	617,039	593,059	23,980	104.0
Total Operating Expenses	1,760,933	1,707,250	53,683	103.1
Operating Income (Loss)	546,045	298,213	247,832	183.1
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	6,084	7,673	(1,589)	79.3
Non Utility Income	6,122	427,538	(421,416)	1.4
Merchandising, Jobbing & Contract Income	9,001	11,391	(2,390)	79.0
Merchandising, Jobbing & Contract Expense	(1,303)	(2,529)	1,227	(51.5)
Amortization Expense		(21,446)	21,446	.0
Interest Expense	(20,064)	(48,829)	28,765	(41.1)
Total Non-Operating Revenue (Expense)	(159)	373,797	(373,956)	.0
Net Income Before Amortizations	545,886	672,010	(126,124)	81.2
Amortization of Contributions in Aid of Construction				.0
Net Income	545,886	672,010	(126,124)	81.2
Operating Transfers In (Out)	(87,497)	(84,440)	(3,057)	(103.6)
Interfund transfer W/WR loan forgiveness		(2,810,874)	2,810,874	.0
Increase (Decrease) in Retained Earnings	458,389	(2,223,304)	2,681,693	20.6
RETAINED EARNINGS - Beginning of Period	13,638,691	15,514,063	(1,875,372)	87.9
RETAINED EARNINGS - END OF PERIOD	14,097,080	13,290,759	806,321	106.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND December 31, 2014 and 2013

	December 31, 2014	December 31, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	77,522,651	71,836,904
Less: Accumulated Depreciation	(41,321,143)	(39,021,447)
Net Plant in Service	36,201,509	32,815,457
CURRENT ASSETS		
Cash & Investments	8,176,564	6,181,248
Customer Accounts Receivable	4,914,613	4,370,026
Other Accounts Receivable		
Inventory	2,669,887	3,131,714
Prepaid Expenses	489,374	350,134
Total Current Assets	16,250,418	14,033,122
RESTRICTED ASSETS	10,891,991	10,658,179
NON-CURRENT ASSETS		
Unamortized Loss	65,058	94,604
Other Deferred Debits	26,099	45,673
Interdepartmental Loan Receivable	716,590	1,170,554
Total Non-Current Assets	807,747	1,310,831
TOTAL ASSETS	64,151,665	58,817,589
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,558,901	44,262,739
Contribution in Aid of Construction (Net)		
Total Equity	43,558,901	44,262,739
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,573,325	2,564,306
Accrued Liabilities	322,607	267,937
Total Current Liabilities	2,895,932	2,832,243
Non-Current Liabilities:		
Bonds Payable	17,252,244	11,276,078
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	444,588	446,529
Total Non-Current Liabilities	17,696,832	11,722,607
Total Liabilities	20,592,764	14,554,850
TOTAL LIABILITIES AND EQUITY	64,151,665	58,817,589

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 8 Months Ending December 31, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential	4,173,942	4,094,697	79,245	101.9
Small General Service	3,828,455	3,709,148	119,307	103.2
Large General Service	14,073,829	12,752,316	1,321,512	110.4
Public Street Lighting	103,564	103,922	(358)	99.7
Interdepartmental	339,537	313,376	26,160	108.4
Forfeited Discounts	174,421	58,257	116,164	299.4
Other Operating Revenues	304,596	246,706	57,890	123.5
Total Operating Revenues	22,998,343	21,278,423	1,719,921	108.1
OPERATING EXPENSES				
Purchased Power	17,043,633	14,614,656	2,428,977	116.6
Generation - Operation	466,291	471,531	(5,240)	98.9
Generation - Maintenance	303,377	372,586	(69,209)	81.4
Transmission - Operation	1,396	1,992	(596)	70.1
Distribution - Operation	836,488	624,717	211,770	133.9
Distribution - Maintenance	415,756	397,337	18,419	104.6
Depreciation	1,508,496	1,442,773	65,723	104.6
Taxes Other Than Income Taxes	86,772	78,374	8,398	110.7
Customer Accounts	182,716	203,987	(21,272)	89.6
Administrative & General	1,369,676	1,416,189	(46,513)	96.7
Indirect Transfers to Municipality				0
Total Operating Expenses	22,214,600	19,624,143	2,590,456	113.2
Operating Income (Loss)	783,744	1,654,279	(870,536)	47.4
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	10,430	12,445	(2,016)	83.8
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	(62,743)	(61,363)	(1,380)	(102.3)
Amortization Expense	(159,516)	(16,684)	(142,831)	(958.1)
Interest Expense	(332,392)	(350,692)	18,300	(94.8)
Non-Operating Revenue (Expense)	15,423	8,900	6,523	173.3
Total Non-Operating Revenue (Expense)	(528,798)	(407,394)	(121,404)	(129.8)
Increase (Decrease) in Retained Earnings Before Operating Transfers	254,946	1,246,885	(991,940)	20.5
Operating Transfers In (Out)	(957,618)	(914,371)	(43,247)	(104.7)
Increase (Decrease) in Retained Earnings	(702,672)	332,514	(1,035,186)	(211.3)
RETAINED EARNINGS - Beginning of Period	44,265,798	43,930,225	335,573	100.8
RETAINED EARNINGS - END OF PERIOD	43,563,126	44,262,739	(699,613)	98.4

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS December 31, 2014 and 2013

	December 31, 2014	December 31, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,615,348	3,503,717
Tech Center Building		
Less: Accumulated Depreciation	(2,758,097)	(2,768,951)
Net Plant in Service	857,251	734,766
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(621,225)	(456,130)
Customer Accounts Receivable	(8,385)	8,089
Miscellaneous Accounts Receivable		
Prepaid Expenses	5,219	3,850
Inventory		
Total Current Assets	(624,392)	(444,191)
TOTAL ASSETS	232,860	290,575
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(358,016)	(355,690)
Revenue over Expenditures	(98,489)	(95,710)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(101,583)	(98,478)
LIABILITIES		
Current Liabilities:		
Accounts Payable	9,440	3,389
Accrued Liabilities	29,115	34,858
Other Liabilities		
Total Current Liabilities	38,556	38,247
Non-Current Liabilities:		
Interdepartmental Loan Payable	295,887	350,806
2008 Bonds Payable		
Total Non-Current Liabilities	295,887	350,806
Total Liabilities	334,443	389,053
TOTAL LIABILITIES AND EQUITY	232,860	290,575

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 8 Months Ending December 31, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Network Administration Fees	308,477	360,316	(53,839)	85.1
VOIP Services	18,637	43,372	(24,735)	43.0
Misc Revenues				.0
Network and Hardware Support				.0
Data Services	3,832	3,832		100.0
Fiber Internet Access	66,099	75,556	(9,457)	87.5
Dial-up Internet Access	8,622	11,054	(2,432)	78.0
Wireless Internet Access	18,757	24,478	(5,721)	76.6
Network Internet Access	13,597	13,597		100.0
Web Site Host	5,014	5,866	(852)	85.5
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	1,473	1,334	139	110.4
Forfeited Discounts	1,101	558	544	197.5
Total Operating Revenues	443,609	539,963	(96,354)	82.2
OPERATING EXPENSES				
Personnel	158,400	184,335	(25,935)	85.9
Insurance Benefits	32,654	57,135	(24,481)	57.2
Pension & Other Benefits	30,093	35,309	(5,216)	85.2
Contractual Services- Maintenance	11,227	30,330	(19,103)	37.0
Contractual Services- Professional	78,402	31,254	47,148	250.9
Contractual Services- Communications	64,760	52,046	12,714	124.4
Contractual Services- Professional Development	4,993	4,242	750	117.7
Service Charges	83,388	81,831	1,536	101.9
Commodities - Maintenance Supplies	529	44	485	1,205.3
Commodities - General Supplies	3,691	8,147	(4,456)	45.3
Other Expenditures	(1,249)	22	(1,271)	(5,845.1)
Depreciation	47,072	128,536	(81,464)	36.6
Transfer to Administrative Services	10,667	10,667		100.0
Total Operating Expenses	524,605	623,899	(99,294)	84.1
Operating Income (Loss)	(80,996)	(83,936)	2,940	(96.5)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income		10,096	(10,096)	.0
Merchandising, Jobbing, & Contract Expense	(14,829)	(21,095)	6,267	(70.3)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(665)	(775)	110	(85.8)
Total Non-Operating Revenue (Expense)	(15,493)	(11,775)	(3,719)	(131.6)
Increase (Decrease) in Retained Earnings	(96,489)	(95,710)	(779)	(100.8)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 8 Months Ending December 31, 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>(454,505)</u>	<u>(451,400)</u>	<u>(3,105)</u>	<u>(100.7)</u>