

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 9 MONTHS ENDING JANUARY 31 2015**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	1,558,856	1,648,080	89,224	94.59
Licenses and Permits	63,162	462,443	616,500	154,057	75.01
Intergovernmental Revenue	330,525	2,597,884	3,226,754	628,870	80.51
Fines, Forfeitures & Penalties	13,243	83,961	160,000	76,039	52.48
Public Charges for Services	75,666	611,464	908,227	296,763	67.33
Other Fees	19,655	275,261	270,111	(5,150)	101.91
Miscellaneous Revenues	5,450	50,727	57,000	6,273	88.99
Other Financing Sources	163,024	1,467,214	2,006,286	539,072	73.13
Total Revenues	670,725	7,107,811	8,892,958	1,785,147	79.93

OPERATING EXPENSES

Mayor and City Council	4,595	44,207	61,300	17,093	72.12
City Manager	22,229	132,901	166,305	33,404	79.91
City Attorney	15,255	110,200	155,350	45,150	70.94
City Clerk	18,459	141,741	155,406	13,665	91.21
Police Department	220,578	2,412,614	3,211,607	798,993	75.12
Fire Department	171,599	1,510,931	1,880,584	369,653	80.34
Community Development	26,355	231,300	278,847	47,547	82.95
Engineering	26,790	202,283	299,944	97,661	67.44
Street Division	171,630	1,251,535	1,601,638	350,103	78.14
Cemetery Division	12,254	94,095	127,715	33,620	73.68
Municipal Building	37,045	405,882	688,400	282,518	58.96
Economic Development	25,140	197,085	251,222	54,137	78.45
Total Expenses	751,926	6,734,774	8,878,318	2,143,544	75.86
Revenue over Expenses	(81,201)	373,037	14,640	(358,397)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2015

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	.00	20,025.00	22,250.00	(2,225.00)	90.0
01-11-32500	28,991.07	86,566.27	114,000.00	(27,433.73)	75.9
01-11-32510	33,090.71	319,893.01	375,000.00	(55,106.99)	85.3
01-11-32600	.00	1,989.46	2,250.00	(260.54)	88.4
01-11-33100	1,005.00	32,069.00	100,000.00	(67,931.00)	32.1
01-11-33500	75.00	1,900.00	3,000.00	(1,100.00)	63.3
TOTAL LICENSES & PERMITS	63,161.78	462,442.74	616,500.00	(154,057.26)	75.0
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	107,245.54	735,334.86	936,337.00	(201,002.14)	78.5
01-11-34200	35,793.45	172,350.99	185,000.00	(12,649.01)	93.2
01-11-34300	7,075.19	76,762.03	75,000.00	1,762.03	102.4
01-11-34400	163,234.49	1,471,023.47	1,860,000.00	(388,976.53)	79.1
01-11-34450	17,176.47	134,527.67	170,417.00	(35,889.33)	78.9
01-11-34762	.00	7,885.00	.00	7,885.00	0
TOTAL INTERGOVERNMENTAL REVENUES	330,525.14	2,597,884.02	3,226,754.00	(628,869.98)	80.5
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	13,243.24	83,961.45	160,000.00	(76,038.55)	52.5
TOTAL FINES, FORFEITURES & PENALTIES	13,243.24	83,961.45	160,000.00	(76,038.55)	52.5
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	43,972.85	387,318.18	600,000.00	(212,681.82)	64.6
01-11-36700	10,056.11	60,334.79	70,000.00	(9,665.21)	86.2
01-11-36800	3,487.30	31,788.97	43,227.00	(11,438.03)	73.5
01-11-36900	8,000.00	37,597.34	75,000.00	(37,402.66)	50.1
01-11-39960	10,150.00	94,425.00	120,000.00	(25,575.00)	78.7
TOTAL PUBLIC CHARGES FOR SERVICES	75,666.26	611,464.28	908,227.00	(296,762.72)	67.3
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,875.00	15,330.00	21,000.00	(5,670.00)	73.0
01-11-37650 GRAVE OPENING WINTER FEE	150.00	300.00	500.00	(200.00)	60.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	64,125.00	85,500.00	(21,375.00)	75.0
01-11-37900 OTHER REVENUES	10,504.86	94,506.46	125,611.00	(31,104.54)	75.2
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	19,654.86	275,261.46	270,111.00	5,150.46	101.9
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	32.88	220.04	1,000.00	(779.96)	22.0
01-11-38110 INTEREST INCOME-CEMETERY	.00	1,541.25	3,000.00	(1,458.75)	51.4
01-11-38700 LOT SALES	475.00	15,903.00	15,000.00	903.00	106.0
01-11-38800 CEMETERY RECEIPTS	.00	1,390.00	3,000.00	(1,610.00)	46.3
01-11-38900 MISCELLANEOUS	4,942.00	31,672.58	35,000.00	(3,327.42)	90.5
TOTAL MISCELLANEOUS REVENUE	5,449.88	50,726.87	57,000.00	(6,273.13)	89.0
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	119,702.25	1,077,320.25	1,436,427.00	(359,106.75)	75.0
01-11-39920 TRANSFER FROM WATER	7,484.50	67,360.50	89,814.00	(22,453.50)	75.0
01-11-39930 TRANSF FROM WATER RECLAMATION	10,937.08	98,433.72	131,245.00	(32,811.28)	75.0
01-11-39946 SALES TAX FUND TRANSFER	9,000.00	81,000.00	108,000.00	(27,000.00)	75.0
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	900.00	8,100.00	10,800.00	(2,700.00)	75.0
01-11-39949 MFT FUND TRANSFER	.00	.00	50,000.00	(50,000.00)	0
01-11-39950 SOLID WASTE TRANSFER	15,000.00	135,000.00	180,000.00	(45,000.00)	75.0
TOTAL OTHER FINANCING SOURCES	163,023.83	1,467,214.47	2,006,286.00	(539,071.53)	73.1
TOTAL FUND REVENUE	670,724.99	7,107,811.24	8,892,958.00	(1,785,146.76)	79.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,300.89	38,130.01	50,500.00	(12,369.99)	75.5
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	(100.00)	0
01-12-55400-000 PRINTING	21.29	21.29	200.00	(178.71)	10.7
01-12-56100-000 DUES	.00	676.28	1,000.00	(323.72)	67.6
01-12-56200-000 TRAVEL EXPENSES	79.49	1,784.01	2,000.00	(215.99)	89.2
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	(35)	500.31	600.00	(99.69)	83.4
01-12-83000-000 EQUIPMENT	.00	395.70	2,000.00	(1,604.30)	19.8
01-12-91100-000 COMMUNITY RELATIONS	193.59	566.22	800.00	(233.78)	70.8
TOTAL MAYOR/CITY COUNCIL	4,594.91	44,206.77	61,300.00	(17,093.23)	72.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	11,810.15	62,820.00	78,683.00	(15,863.00)	79.8
01-13-42200-000 SALARIES-PART-TIME	1,695.43	12,786.69	22,880.00	(10,093.31)	55.9
01-13-42400-000 VACATION	432.74	6,951.47	.00	6,951.47	0
01-13-42500-000 SICK	.00	19,934.09	.00	19,934.09	0
01-13-45100-000 HEALTH INSURANCE	1,899.14	18,477.72	19,243.00	(765.28)	96.0
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	1,159.00	4,477.00	7,000.00	(2,523.00)	64.0
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	.00	281.62	600.00	(318.38)	46.9
01-13-56200-000 TRAVEL EXPENSES	.00	212.62	2,500.00	(2,287.38)	8.5
01-13-56300-000 TRAINING	.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	174.12	577.00	1,500.00	(923.00)	38.5
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	1,288.00	10,039.00	14,000.00	(3,961.00)	71.7
TOTAL CITY CLERK	18,458.58	141,741.35	155,406.00	(13,664.65)	91.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	3,705.78	25,529.84	36,608.00	(11,078.16)	69.7
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	241.37	3,743.83	.00	3,743.83	0
01-17-42500-000 SICK	.00	179.96	.00	179.96	0
01-17-45100-000 HEALTH INSURANCE	532.80	5,183.87	7,504.00	(2,320.13)	69.1
01-17-51100-000 MAINTENANCE (BUILDING)	340.00	11,551.53	6,000.00	5,551.53	192.5
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	385.00	1,000.00	(615.00)	38.5
01-17-52900-000 MAINTENANCE (OTHER)	.00	1,359.70	1,920.00	(560.30)	70.8
01-17-53700-000 NETWORK ADMINISTRATION	13,406.67	120,660.03	160,880.00	(40,219.97)	75.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	25,808.88	32,000.00	(6,191.12)	80.7
01-17-55200-000 TELEPHONE	311.40	1,645.80	3,500.00	(1,854.20)	47.0
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	4,247.83	48,199.22	60,000.00	(11,800.78)	80.3
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	384.50	500.00	(135.50)	72.9
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	4,800.00	(866.38)	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)	341.24	341.24	2,000.00	(1,658.76)	17.1
01-17-65100-000 OFFICE SUPPLIES	326.11	1,869.88	2,500.00	(630.12)	74.8
01-17-65400-000 GENERAL SUPPLIES	498.97	3,686.48	5,000.00	(1,313.52)	73.7
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	120.99	25,398.72	28,000.00	(601.28)	97.7
01-17-91400-000 SALES TAX REBATE	2,150.82	15,218.09	60,000.00	(44,781.91)	25.4
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	97,022.25	129,363.00	(32,340.75)	75.0
TOTAL MUNICIPAL BUILDING	37,044.71	405,881.72	688,400.00	(282,518.28)	59.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	15,255.00	108,943.60	135,000.00	(26,056.40)	80.7
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.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	 15,255.00	 110,200.22	 155,350.00	 (45,149.78)	 70.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	15,308.05	97,712.87	132,880.00	(35,167.13)	73.5
01-19-42400-000 VACATION	77.42	7,009.13	.00	7,009.13	0
01-19-42500-000 SICK PAY	.00	1,308.43	.00	1,308.43	0
01-19-45100-000 HEALTH INSURANCE	2,240.73	14,221.92	17,125.00	(2,903.08)	83.1
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	75.00	5,000.00	(4,925.00)	1.5
01-19-55200-000 TELEPHONE	385.31	1,220.08	1,200.00	20.08	101.7
01-19-56100-000 DUES	213.85	2,322.71	2,500.00	(177.29)	92.9
01-19-56200-000 TRAVEL EXPENSES	.00	1,241.06	2,500.00	(1,258.94)	49.6
01-19-56400-000 TUITION	2,906.08	2,906.08	.00	2,906.08	0
01-19-56500-000 PUBLICATIONS	89.13	100.12	100.00	.12	100.1
01-19-56600-000 CONFERENCE EXPENSES	563.00	3,089.27	2,500.00	589.27	123.6
01-19-65100-000 OFFICE SUPPLIES	110.00	567.30	500.00	67.30	113.5
01-19-83000-000 EQUIPMENT	.00	73.98	1,000.00	(926.02)	7.4
01-19-91100-000 COMMUNITY RELATIONS	335.00	1,055.32	1,000.00	55.32	105.5
TOTAL CITY MANAGER	22,228.57	132,901.27	168,305.00	(33,403.73)	79.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2015

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT		97,581.77	834,931.33	1,226,761.00	(391,829.67)	68.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	141,775.93	1,230,081.01	1,748,154.00	(518,072.99)	70.4
01-21-42200-000 SALARIES - PART-TIME	8,634.46	58,893.55	67,500.00	(8,606.45)	87.3
01-21-42300-000 SALARIES - OVERTIME	12,744.45	112,493.41	140,000.00	(27,506.59)	80.4
01-21-42400-000 SALARIES - VACATION PAY	10,143.53	141,165.60	124,000.00	17,165.60	113.8
01-21-42500-000 SALARIES - SICK PAY	418.22	12,445.10	45,000.00	(32,554.90)	27.7
01-21-42800-000 OIC - ON-CALL FTO	930.00	10,664.29	21,000.00	(10,335.71)	50.8
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	27,790.92	297,807.41	415,957.00	(118,149.59)	71.6
01-21-47100-000 UNIFORM ALLOWANCE	3,214.08	10,076.20	24,000.00	(13,923.80)	42.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	3,003.24	23,839.17	34,000.00	(10,160.83)	70.1
01-21-51300-000 MAINTENANCE - VEHICLE	2,074.99	32,222.26	33,000.00	(777.74)	97.6
01-21-53400-000 MEDICAL SERVICES	784.00	2,209.93	2,000.00	209.93	110.5
01-21-53700-000 DATA PROCESSING SERVICES	.00	16,550.35	22,000.00	(5,449.65)	75.2
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	12,630.00	10,400.00	2,230.00	121.4
01-21-55100-000 POSTAGE	133.48	182.48	300.00	(117.52)	60.8
01-21-55200-000 TELEPHONE	1,366.58	8,536.47	16,000.00	(7,463.53)	53.4
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
01-21-56100-000 DUES	150.00	1,316.35	5,000.00	(3,683.65)	26.3
01-21-56200-000 TRAVEL EXPENSES	19.49	1,370.19	2,500.00	(1,129.81)	54.8
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	918.19	1,290.00	(371.81)	71.2
01-21-57800-000 ANIMAL CONTROL	312.50	1,522.90	5,000.00	(3,477.10)	30.5
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	3,025.27	3,000.00	25.27	100.8
01-21-65100-000 OFFICE SUPPLIES	1,783.02	4,812.24	7,000.00	(2,187.76)	68.8
01-21-65200-000 OPERATING SUPPLIES	504.60	7,544.33	17,000.00	(9,455.67)	44.4
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,248.26	38,703.22	65,000.00	(26,296.78)	59.5
01-21-65800-000 PRISONER SUPPLIES	93.12	2,353.34	1,000.00	1,353.34	235.3
01-21-66200-000 K9 SUPPLIES	4.68	7,383.51	500.00	6,883.51	1476.7
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	441.59	1,671.81	2,000.00	(328.19)	83.6
01-21-91710-000 DRUG INVESTIGATIONS	909.50	9,322.49	.00	9,322.49	.0
01-21-92400-000 DUI	.00	6,351.20	.00	6,351.20	.0
TOTAL POLICE DEPARTMENT	220,577.78	2,412,614.28	3,211,607.00	(798,992.72)	75.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	119,606.29	732,834.52	947,000.00	(214,165.48)	77.4
01-22-42200-000 SALARIES - PART-TIME	6,682.25	50,883.98	83,400.00	(32,516.02)	61.0
01-22-42300-000 SALARY EXPENSE - OVERTIME	13,912.61	121,220.01	158,000.00	(36,779.99)	76.7
01-22-42400-000 SALARIES - VACATION PAY	3,582.30	49,832.44	00	49,632.44	0
01-22-42500-000 SALARIES - SICK PAY	1,794.98	6,648.56	.00	6,648.56	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	140,380.14	203,198.00	(62,817.86)	69.1
01-22-47100-000 UNIFORM ALLOWANCE	748.97	9,059.16	11,000.00	(1,940.84)	82.4
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	610.50	6,146.14	8,000.00	(1,853.86)	76.8
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	636.18	8,165.67	8,500.00	(334.33)	96.1
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	3,015.00	10,168.00	8,000.00	2,168.00	127.1
01-22-53300-000 LEGAL SERVICE	.00	420.00	.00	420.00	0
01-22-53400-000 MEDICAL SERVICES	30.00	576.00	4,500.00	(3,924.00)	12.8
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,060.01	24,275.87	54,000.00	(29,724.13)	45.0
01-22-55100-000 POSTAGE	.00	150.80	150.00	.80	100.5
01-22-55200-000 TELEPHONE	798.67	5,954.30	9,500.00	(3,545.70)	62.7
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	23.00	985.30	1,800.00	(814.70)	54.7
01-22-56300-000 TRAINING	.00	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	1,107.03	13,429.90	19,000.00	(5,570.10)	70.7
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	485.10	1,440.82	3,000.00	(1,559.18)	48.0
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	93.75	3,397.52	5,000.00	(1,602.48)	68.0
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	1,676.57	3,000.00	(1,323.43)	55.9
01-22-65100-000 OFFICE SUPPLIES	.00	1,262.22	2,500.00	(1,237.78)	50.5
01-22-65200-000 OPERATING SUPPLIES	923.16	9,899.54	13,000.00	(3,300.46)	74.6
01-22-65400-000 JANITORIAL SUPPLIES	387.14	3,191.32	3,500.00	(308.68)	91.2
01-22-65500-000 AUTOMOTIVE FUEL/OIL	675.35	9,091.35	19,500.00	(10,408.65)	46.6
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	18,693.29	15,400.00	3,293.29	121.4
TOTAL FIRE DEPARTMENT	171,598.53	1,510,930.81	1,880,584.00	(369,653.19)	80.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	392,176.31	3,923,545.09	5,092,191.00	(1,168,645.91)	77.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	53,306.51	437,988.71	589,008.00	(151,019.29)	74.4
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	16,793.48	28,130.63	58,800.00	(30,669.37)	47.8
01-41-42400-000 VACATION	2,897.11	37,109.29	.00	37,109.29	.0
01-41-42500-000 SICK	989.63	6,136.78	.00	6,136.78	.0
01-41-42600-000 SALARIES-PAGER PAY	2,434.28	13,488.77	19,000.00	(5,511.23)	71.0
01-41-45100-000 HEALTH INSURANCE	11,516.47	111,725.49	161,445.00	(49,719.51)	69.2
01-41-47100-000 UNIFORM ALLOWANCE	75.00	623.25	1,000.00	(376.75)	62.3
01-41-47300-000 CLOTHING ACQUISITION	79.99	1,119.45	2,000.00	(880.55)	56.0
01-41-51100-000 MAINTENANCE (BUILDING)	401.12	988.12	2,500.00	(1,511.88)	39.5
01-41-51200-000 MAINTENANCE (EQUIPMENT)	3,381.50	10,362.91	15,000.00	(4,637.09)	69.1
01-41-51300-000 MAINT.SERVICE-VEHICLE	85.00	8,893.88	15,000.00	(6,106.12)	59.3
01-41-51400-000 MAINTENANCE STREET	1,805.59	25,275.94	25,000.00	275.94	101.1
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	124.85	1,004.05	2,500.00	(1,495.95)	40.2
01-41-54900-000 OTHER PROFESSIONAL SERVICES	198.00	11,517.40	14,000.00	(2,482.60)	82.3
01-41-55100-000 POSTAGE	.00	10.15	100.00	(89.85)	10.2
01-41-55200-000 TELEPHONE	291.71	2,388.64	5,000.00	(2,611.36)	47.8
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	200.00	1,219.00	1,000.00	219.00	121.9
01-41-57100-000 UTILITIES	1,375.67	9,777.78	15,000.00	(5,222.22)	65.2
01-41-57200-000 STREET LIGHTING	15,089.77	119,874.68	158,000.00	(38,125.32)	75.9
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	2,759.50	4,500.00	(1,740.50)	61.3
01-41-61200-000 MAINTENANCE (EQUIPMENT)	5,488.25	14,752.11	16,000.00	(1,247.89)	92.2
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	939.33	24,773.29	35,000.00	(10,226.71)	70.8
01-41-61400-000 SUPPLIES STREETS	.00	51,683.61	52,000.00	(316.39)	99.4
01-41-61600-000 SUPPLIES SNOW REMOVAL	45,846.44	149,932.62	122,200.00	27,732.62	122.7
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	1.48	8,030.64	12,000.00	(3,969.36)	66.9
01-41-62900-000 SUPPLIES OTHER	2,588.90	11,936.83	15,000.00	(3,063.17)	79.6
01-41-65100-000 OFFICE SUPPLIES	43.04	939.61	2,000.00	(1,060.39)	47.0
01-41-65200-000 OPERATING SUPPLIES	720.00	4,905.25	8,000.00	(3,094.75)	61.3
01-41-65300-000 SMALL TOOLS	437.78	1,982.22	3,200.00	(1,217.78)	61.9
01-41-65400-000 JANITORIAL SUPPLIES	.00	729.63	700.00	29.63	104.2
01-41-65500-000 GASOLINE/OIL	4,518.65	48,375.71	68,000.00	(19,624.29)	71.1
01-41-66100-000 SAFETY SUPPLIES	.00	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	171,629.55	1,251,535.19	1,601,638.00	(350,102.81)	78.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	5,453.50	45,519.31	61,672.00	(16,152.69)	73.8
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	2,272.45	4,034.63	6,700.00	(2,665.37)	60.2
01-46-42400-000 VACATION	226.65	3,245.01	.00	3,245.01	.0
01-46-45100-000 HEALTH INSURANCE	1,313.39	13,103.04	19,243.00	(6,139.96)	68.1
01-46-47100-000 UNIFORM ALLOWANCE	25.00	220.00	350.00	(130.00)	62.9
01-46-47300-000 CLOTHING ACQUISITION	.00	59.98	200.00	(140.02)	30.0
01-46-51100-000 MAINTENANCE (BUILDING)	.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	700.00	4,741.00	5,000.00	(259.00)	94.8
01-46-55200-000 TELEPHONE	138.08	835.06	1,000.00	(164.94)	83.5
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	20.00	20.00	100.00	(80.00)	20.0
01-46-57100-000 UTILITIES	261.68	2,402.51	3,000.00	(597.49)	80.1
01-46-61100-000 MAINTENANCE BUILDING	15.00	339.45	500.00	(160.55)	67.9
01-46-61200-000 MAINTENANCE (EQUIPMENT)	110.56	489.88	1,000.00	(510.12)	49.0
01-46-61300-000 SUPPLIES (VEHICLE)	.00	174.27	500.00	(325.73)	34.9
01-46-61700-000 MAINT SUPPLIES-GROUNDS	673.85	721.10	1,500.00	(778.90)	48.1
01-46-65200-000 OPERATING SUPPLIES	139.11	416.03	700.00	(283.97)	59.4
01-46-65300-000 SMALL TOOLS	28.79	28.79	500.00	(471.21)	5.8
01-46-65400-000 JANITORIAL SUPPLIES	15.44	41.24	100.00	(58.76)	41.2
01-46-65500-000 GASOLINE/OIL	143.50	3,057.76	6,200.00	(3,142.24)	49.3
01-46-66100-000 SAFETY SUPPLIES	.00	99.23	250.00	(150.77)	39.7
01-46-83000-000 EQUIPMENT	49.98	3,099.98	3,500.00	(400.02)	88.8
01-46-89000-000 CAPITAL OUTLAY - OTHER	668.82	6,883.82	9,500.00	(2,616.18)	70.4
01-46-92800-000 MISCELLANEOUS CHARGES	.00	.00	100.00	(100.00)	.0
TOTAL CEMETERY	12,253.80	94,094.54	127,715.00	(33,620.46)	73.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	16,538.35	114,448.33	159,389.00	(44,940.67)	71.8
01-48-42200-000 SALARIES-PART-TIME	.00	8,998.75	17,980.00	(8,981.25)	50.1
01-48-42400-000 VACATION	623.31	8,975.31	.00	8,975.31	0
01-48-42500-000 SICK	38.83	2,972.43	.00	2,972.43	0
01-48-45100-000 HEALTH INSURANCE	2,732.68	26,587.70	38,485.00	(11,897.30)	69.1
01-48-51100-000 MAINTENANCE (BUILDING)	233.50	8,088.35	7,200.00	888.35	112.3
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	687.00	1,800.00	(913.00)	42.9
01-48-51300-000 MAINT SERVICE (VEHICLE)	394.55	1,686.38	2,000.00	(313.62)	84.3
01-48-53200-000 ENGINEERING SERVICE	1,210.00	5,580.50	41,000.00	(35,419.50)	13.6
01-48-54900-000 OTHER PROFESSIONAL SERVICES	153.69	1,510.00	4,100.00	(2,590.00)	36.8
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	0
01-48-55200-000 TELEPHONE	363.80	1,944.11	2,800.00	(655.89)	74.8
01-48-55300-000 PUBLISHING	.00	80.50	200.00	(119.50)	40.3
01-48-56100-000 DUES	.00	1,259.62	800.00	459.62	157.5
01-48-56200-000 TRAVEL EXPENSES	26.35	833.25	1,000.00	(166.75)	83.3
01-48-56300-000 TRAINING	220.00	390.00	1,000.00	(610.00)	39.0
01-48-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	0
01-48-57100-000 UTILITIES	701.76	3,807.16	4,000.00	(192.84)	95.2
01-48-61200-000 SUPPLIES (EQUIPMENT)	292.68	1,466.71	2,570.00	(1,103.29)	57.1
01-48-65100-000 OFFICE SUPPLIES	391.09	864.34	1,000.00	(135.66)	86.4
01-48-65300-000 SMALL TOOLS	.00	414.01	850.00	(435.99)	48.7
01-48-65400-000 JANITORIAL SUPPLIES	.00	464.08	480.00	(15.94)	96.7
01-48-65500-000 GASOLINE & OIL	149.58	2,637.06	3,800.00	(1,162.94)	69.4
01-48-67000-000 PRINT MATERIALS	.00	19.50	100.00	(80.50)	19.5
01-48-68400-000 MICROCOMPUTER SOFTWARE	2,320.00	2,611.78	5,400.00	(2,788.22)	48.4
01-48-82000-000 BUILDING	.00	3,634.28	1,500.00	2,134.28	242.3
01-48-83000-000 EQUIPMENT	399.99	2,163.41	1,900.00	263.41	113.9
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	26,790.16	202,263.04	299,944.00	(97,680.96)	67.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	210,673.51	1,547,912.77	2,029,297.00	(481,384.23)	76.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2015

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)	21,002.73	144,015.39	181,645.00	(37,629.61)	79.3
01-44-42200-000 SALARIES (PART-TIME)	911.83	911.83	.00	911.83	.0
01-44-42400-000 VACATION	356.68	9,616.79	.00	9,616.79	.0
01-44-42500-000 SICK	477.61	2,854.21	.00	2,854.21	.0
01-44-45100-000 HEALTH INSURANCE	2,698.34	26,112.50	38,002.00	(11,889.50)	68.7
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	284.32	1,500.00	(1,215.68)	19.0
01-44-52900-000 NUISANCE ABATEMENT	(949.00)	3,379.80	2,000.00	1,379.80	169.0
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	550.00	11,480.00	21,000.00	(9,520.00)	54.7
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	68.67	632.08	1,200.00	(567.92)	52.7
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	514.85	1,181.31	1,700.00	(518.69)	69.5
01-44-56200-000 TRAVEL EXPENSES	22.09	32.53	750.00	(717.47)	4.3
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	327.76	330.32	1,000.00	(669.68)	33.0
01-44-65100-000 OFFICE SUPPLIES	287.03	1,261.69	1,200.00	61.69	105.1
01-44-65500-000 AUTOMOTIVE FUEL/OIL	86.22	963.44	2,250.00	(1,286.56)	42.8
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	17,400.00	17,400.00	.00	100.0
TOTAL COMMUNITY DEVELOPMENT	26,354.79	231,300.06	278,847.00	(47,546.94)	83.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	14,370.63	100,400.55	153,386.00	(52,985.45)	65.5
01-61-42100-000 SALARIES (FULL-TIME)	5,970.98	31,975.99	57,740.00	(25,764.01)	55.4
01-61-42400-000 VACATION	1,938.58	12,503.44	.00	12,503.44	.0
01-61-42500-000 SICK	85.55	17,619.83	.00	17,619.83	.0
01-61-45100-000 HEALTH INSURANCE	1,899.14	18,477.72	28,746.00	(8,268.28)	69.1
01-61-54900-000 OTHER PROFESSIONAL SERVICES	236.45	463.44	2,400.00	(1,936.56)	19.3
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	123.22	937.03	1,900.00	(962.97)	49.3
01-61-58100-000 DUES	.00	410.00	500.00	(90.00)	82.0
01-61-58200-000 TRAVEL EXPENSES	284.98	4,367.56	3,500.00	867.56	124.8
01-61-58500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-61-58600-000 CONFERENCE	.00	952.22	1,000.00	(47.78)	95.2
01-61-65100-000 OFFICE SUPPLIES	201.10	1,217.04	1,750.00	(532.96)	69.6
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	31.12	746.86	750.00	(3.14)	99.6
TOTAL ECONOMIC DEVELOPMENT	25,139.75	197,085.17	251,222.00	(54,136.83)	78.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2015

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	51,494.54	428,385.23	530,069.00	(101,683.77)	80.8
TOTAL FUND EXPENDITURES	751,928.13	6,734,774.42	8,878,318.00	(2,143,543.58)	75.9
NET REVENUE OVER EXPENDITURES	(81,201.14)	373,036.82	14,640.00	358,396.82	2548.1

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 9 MONTHS ENDING JANUARY 31 2015

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	-	32,853	34,500	1,647	95.23
Insurance	-	128,031	134,500	6,469	95.19
Illinois Municipal Retirement	3	281,390	292,958	11,568	96.05
Social Security	2	199,941	210,075	10,134	95.18
Ambulance	26	237	-	(237)	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	24,161	1,090,999	1,244,700	153,701	87.65
Utility Tax	30,753	278,783	379,400	100,617	73.48
Travel and Tourism	11,003	190,311	221,299	30,988	86
Sales Tax	84,896	778,110	978,500	200,390	79.52
Lighthouse Pointe TIF	17	592,233	415,100	(177,133)	142.67
Foreign Fire Insurance	1,016	22,979	21,815	(1,164)	105.33
TIF	-	-	-	-	0
Overweight Truck	4,661	47,862	68,700	20,838	69.67
Capital Improvement	8,750	2,255,632	4,462,500	2,206,868	50.55
Stormwater Management	7	10,798	15,400	4,602	70.12
Technology Park	2	21	100	79	21.29
Debt Service	-	-	-	-	0
Solid Waste	270,743	975,013	1,228,000	252,987	79.4
Technology Center	103,120	910,970	1,279,659	368,689	71.19
Airport	12,631	637,079	733,576	96,497	86.85
Railroad	50,881	691,867	1,969,083	1,277,216	35.14
Health Insurance	105	979	1,500	521	65.28
Administrative Services	42,753	384,775	513,033	128,258	75
Total Revenues	645,529	9,510,862	14,204,398	4,693,536	66.96

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 9 MONTHS ENDING JANUARY 31 2015

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	32,557	35,450	2,893	91.84
Insurance	53,566	467,363	433,000	(34,363)	107.94
Illinois Municipal Retirement	25,507	188,829	268,000	77,371	70.91
Social Security	19,417	145,076	199,000	53,924	72.9
Ambulance	-	-	480,000	480,000	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	217,345	1,893,000	1,475,655	12.84
Utility Tax	-	828,335	713,500	85,165	88.06
Travel and Tourism	22,763	184,973	239,393	54,420	77.27
Sales Tax	9,000	1,411,219	2,050,000	638,781	68.84
Lighthouse Pointe TIF	-	279,018	273,235	(5,783)	102.12
Foreign Fire Insurance	19,914	19,914	48,500	28,586	41.06
TIF	-	-	-	-	0
Overweight Truck	9,788	89,326	127,700	38,374	69.95
Capital Improvement	22,932	2,119,820	4,577,500	2,457,680	46.31
Stormwater Management	92	32,678	216,000	183,322	15.13
Technology Park	-	281	31,500	31,219	0.89
Debt Service	-	-	-	-	0
Solid Waste	59,510	583,941	1,718,281	1,134,340	33.98
Technology Center	76,424	515,020	928,481	413,461	55.47
Airport	14,268	471,799	788,877	317,078	59.81
Railroad	523,853	1,470,827	1,522,536	51,709	96.6
Health Insurance	82	46,194	97,000	50,806	47.62
Administrative Services	41,668	411,755	596,789	185,034	68.99
Total Expenses	898,784	9,316,071	17,035,742	7,719,671	54.69
Revenue over Expenses	(253,256)	194,791	(2,831,344)	(3,026,135)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND January 31, 2015 and 2014

	January 31, 2015	January 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	20,578,231	19,589,073
Less: Accumulated Depreciation	(6,442,630)	(5,944,822)
Net Plant in Service	14,135,601	13,644,250
CURRENT ASSETS		
Cash & Investments	1,959,892	1,716,101
Customer Accounts Receivable	308,970	242,225
Other Accounts Receivable	62,144	66,015
Inventory	7,145	
Prepaid Expenses	15,889	22,023
Total Current Assets	2,354,040	2,046,364
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	16,489,642	15,690,614
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	16,180,019	15,452,691
Contribution in Aid of Construction (Net)	183,888	183,688
Total Equity	16,363,707	15,636,379
LIABILITIES		
Current Liabilities:		
Accounts Payable	90,988	22,371
Accrued Liabilities	34,947	31,865
Total Current Liabilities	125,935	54,235
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	125,935	54,235
TOTAL LIABILITIES AND EQUITY	16,489,642	15,690,614

ROCHELLE MUNICIPAL UTILITIES

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

For the 9 Months Ending January 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential Sales	655,420	606,397	49,023	108.1
Commercial Sales	472,153	470,000	2,153	100.5
Industrial Sales	630,717	513,104	117,613	122.9
Interdepartmental Sales				.0
Other Operating Revenues	75,950	53,923	22,027	140.9
Total Operating Revenues	1,834,240	1,643,424	190,816	111.6
OPERATING EXPENSES				
Source of Supply - Operations	209,918	192,425	17,492	109.1
Source of Supply - Maintenance	2,875	4,067	(1,192)	70.7
Water Treatment - Operations	107,782	105,590	2,192	102.1
Water Treatment - Maintenance	20,324	22,458	(2,134)	90.5
Distribution - Operations	61,000	62,481	(1,481)	97.6
Distribution - Maintenance	163,219	168,314	(5,095)	97.0
Customer Accounts	74,683	79,336	(4,653)	94.1
Administrative and General	133,038	112,728	20,312	118.0
Depreciation	362,598	345,556	17,041	104.9
Indirect Transfers to Municipality				.0
Total Operating Expenses	1,135,434	1,082,951	42,483	103.9
Operating Income (Loss)	698,805	550,473	148,333	127.0
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	1,274	(7,881)	9,155	16.2
Investment Income	1,095	(1,230)	134	89.1
Merchandising, Jobbing & Contract Income	45	7,278	(7,233)	.6
Merchandising, Jobbing & Contract Expense	(425)	(1,098)	673	(38.7)
Interest Expense	(28)	(26)	(2)	(106.1)
Total Non-Operating Revenue (Expense)	1,962	(497)	2,459	394.6
Net Income Before Amortizations	700,767	549,975	150,791	127.4
Amortization of Contributions in Aid of Construction				.0
Net Income	700,767	549,975	150,791	127.4
Operating Transfers In (Out)	(67,361)	(63,991)	(3,370)	(105.3)
Interfund Transfer W/WR Loan Forgiveness		2,810,874	(2,810,874)	.0
Increase (Decrease) in Retained Earnings	633,406	3,296,859	(2,663,452)	19.2
RETAINED EARNINGS - Beginning of Period	15,546,656	12,155,832	3,390,824	127.9
RETAINED EARNINGS - END OF PERIOD	16,180,062	15,452,691	727,371	104.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
January 31, 2015 and 2014

	January 31, 2015	January 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	38,297,907	37,417,417
Less: Accumulated Depreciation	(20,232,843)	(19,277,412)
Net Plant in Service	18,065,264	18,140,005
CURRENT ASSETS		
Cash & Investments	(247,732)	(677,481)
Customer Accounts Receivable	1,042,760	892,343
Other Accounts Receivable	86,412	94,777
Inventory	3,480	3,480
Prepaid Expenses	41,885	43,368
Total Current Assets	926,805	356,486
RESTRICTED FUNDS	3,542,271	3,850,314
NON-CURRENT ASSETS		
Unamortized Loss	(768)	371
Note Receivable - Associated Company		
Total Non-Current Assets	(768)	371
TOTAL ASSETS	22,533,571	22,347,175
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,208,638	13,316,120
Contribution in Aid of Construction (Net)	8,968,765	6,968,765
Total Equity	21,177,403	20,284,885
LIABILITIES		
Current Liabilities:		
Accounts Payable	268,137	66,657
Accrued Liabilities	83,557	73,121
Total Current Liabilities	351,694	139,777
Non-Current Liabilities:		
Bonds Payable	1,004,474	1,920,964
Unamortized Premium on Long-Term Debt		1,548
Other Non-Current Liabilities		
Total Non-Current Liabilities	1,004,474	1,922,512
Total Liabilities	1,356,168	2,062,290
TOTAL LIABILITIES AND EQUITY	22,533,571	22,347,175

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 9 Months Ending January 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential Sales	802,759	787,242	15,517	102.0
Commercial Sales	746,245	857,883	(111,638)	87.0
Industrial Sales	813,435	587,304	226,131	138.5
Interdepartmental Sales				.0
Other Operating Revenues	277,727	17,372	260,355	1,598.7
Total Operating Revenues	2,640,165	2,249,801	390,365	117.4
OPERATING EXPENSES				
Collection - Operations	66,358	65,502	856	101.3
Collection - Maintenance	54,133	118,629	(64,496)	45.6
Pumping - Operations	159	7,532	(7,372)	2.1
Pumping - Maintenance	787	3,930	(3,143)	20.0
Treatment and Disposal - Operations	758,124	674,477	83,647	112.4
Treatment and Disposal - Maintenance	171,671	152,843	18,828	112.3
Customer Accounts	87,088	90,081	(2,993)	96.7
Administrative and General	138,361	151,014	(12,653)	91.6
Depreciation	694,168	667,191	26,978	104.0
Total Operating Expenses	1,970,850	1,931,200	39,651	102.1
Operating Income (Loss)	669,315	318,601	350,714	210.1
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	6,780	8,736	(1,957)	77.6
Non Utility Income	6,122	450,533	(444,411)	1.4
Merchandising, Jobbing & Contract Income	9,249	12,135	(2,887)	76.2
Merchandising, Jobbing & Contract Expense	(1,347)	(2,698)	1,350	(49.9)
Amortization Expense	(769)	(24,127)	23,359	(3.2)
Interest Expense	(20,969)	(55,255)	34,285	(38.0)
Total Non-Operating Revenue (Expense)	(934)	389,325	(390,260)	(.2)
Net Income Before Amortizations	668,381	707,927	(39,545)	94.4
Amortization of Contributions in Aid of Construction				.0
Net Income	668,381	707,927	(39,545)	94.4
Operating Transfers In (Out)	(98,434)	(94,995)	(3,439)	(103.6)
Interfund transfer WWR loan forgiveness		(2,810,874)	2,810,874	.0
Increase (Decrease) in Retained Earnings	569,948	(2,197,942)	2,767,890	25.9
RETAINED EARNINGS - Beginning of Period	13,638,691	15,514,063	(1,875,372)	87.9
RETAINED EARNINGS - END OF PERIOD	14,208,638	13,316,120	892,518	106.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND January 31, 2015 and 2014

	January 31, 2015	January 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	78,304,366	72,351,739
Less: Accumulated Depreciation	(41,507,177)	(39,201,794)
Net Plant in Service	36,797,189	33,149,945
CURRENT ASSETS		
Cash & Investments	7,784,456	5,902,300
Customer Accounts Receivable	5,121,003	4,514,436
Other Accounts Receivable		
Inventory	2,560,911	2,822,907
Prepaid Expenses	478,293	338,742
Total Current Assets	15,944,663	13,578,385
RESTRICTED ASSETS	11,027,477	10,766,328
NON-CURRENT ASSETS		
Unamortized Loss	54,227	77,285
Other Deferred Debits	24,468	44,042
Interdepartmental Loan Receivable	707,918	1,161,908
Total Non-Current Assets	786,612	1,283,235
TOTAL ASSETS	64,555,941	58,777,893
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,660,227	44,291,305
Contribution in Aid of Construction (Net)		
Total Equity	43,660,227	44,291,305
LIABILITIES		
Current Liabilities		
Accounts Payable	2,870,285	2,473,980
Accrued Liabilities	313,422	275,513
Total Current Liabilities	3,183,707	2,749,493
Non-Current Liabilities:		
Bonds Payable	17,249,749	11,275,230
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	462,259	461,865
Total Non-Current Liabilities	17,712,008	11,737,095
Total Liabilities	20,895,715	14,486,588
TOTAL LIABILITIES AND EQUITY	64,555,941	58,777,893

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 9 Months Ending January 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential	4,877,770	4,798,640	79,129	101.7
Small General Service	4,423,741	4,272,675	151,066	103.5
Large General Service	15,756,227	14,196,025	1,560,203	111.0
Public Street Lighting	118,635	118,037	598	100.5
Interdepartmental	390,391	358,472	33,919	109.5
Forfeited Discounts	196,092	66,078	130,014	296.8
Other Operating Revenues	334,662	290,398	44,264	115.2
Total Operating Revenues	26,097,519	24,098,328	1,999,193	108.3
OPERATING EXPENSES				
Purchased Power	19,130,321	16,607,961	2,522,360	115.2
Generation - Operation	516,993	502,042	14,951	103.0
Generation - Maintenance	347,003	396,721	(49,718)	87.5
Transmission - Operation	1,618	2,265	(647)	71.5
Distribution - Operation	942,428	717,847	224,580	131.3
Distribution - Maintenance	462,133	488,579	(26,446)	94.6
Depreciation	1,694,530	1,623,119	71,411	104.4
Taxes Other Than Income Taxes	100,753	87,285	13,468	115.4
Customer Accounts	203,144	228,237	(25,094)	89.0
Administrative & General	1,583,081	1,595,990	(12,909)	99.2
Indirect Transfers to Municipality				.0
Total Operating Expenses	24,982,002	22,250,047	2,731,956	112.3
Operating Income (Loss)	1,115,516	1,848,279	(732,763)	60.4
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	12,014	14,059	(2,046)	85.5
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(88,747)	(61,780)	(26,967)	(143.7)
Amortization Expense	(158,652)	(18,770)	(139,882)	(845.3)
Interest Expense	(419,848)	(400,941)	(18,907)	(104.7)
Non-Operating Revenue (Expense)	15,691	6,900	6,791	176.3
Total Non-Operating Revenue (Expense)	(639,542)	(458,531)	(181,011)	(139.5)
Increase (Decrease) in Retained Earnings Before Operating Transfers	475,974	1,389,748	(913,774)	34.3
Operating Transfers In (Out)	(1,077,320)	(1,028,668)	(48,652)	(104.7)
Increase (Decrease) in Retained Earnings	(601,346)	361,080	(962,426)	(166.5)
RETAINED EARNINGS - Beginning of Period	44,265,798	43,930,225	335,573	100.8
RETAINED EARNINGS - END OF PERIOD	43,664,451	44,291,305	(626,853)	98.6

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS January 31, 2015 and 2014

	January 31, 2015	January 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,618,544	3,515,918
Tech Center Building		
Less: Accumulated Depreciation	(2,763,981)	(2,785,018)
Net Plant in Service	854,563	730,901
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(634,570)	(475,356)
Customer Accounts Receivable	(9,026)	8,671
Miscellaneous Accounts Receivable		
Prepaid Expenses	4,754	3,292
Inventory		
Total Current Assets	(638,842)	(463,393)
TOTAL ASSETS	215,721	267,508
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(358,016)	(355,690)
Revenue over Expenditures	(119,743)	(115,842)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(124,837)	(118,609)
LIABILITIES		
Current Liabilities		
Accounts Payable	18,209	2,816
Accrued Liabilities	31,042	37,062
Other Liabilities		
Total Current Liabilities	49,252	39,879
Non-Current Liabilities:		
Interdepartmental Loan Payable	291,306	346,239
2008 Bonds Payable		
Total Non-Current Liabilities	291,306	346,239
Total Liabilities	340,558	386,117
TOTAL LIABILITIES AND EQUITY	215,721	267,508

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 9 Months Ending January 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Network Administration Fees	344,787	405,347	(60,560)	85.1
VOIP Services	19,985	48,240	(28,255)	41.4
Misc Revenues				.0
Network and Hardware Support				.0
Data Services	4,311	4,311		100.0
Fiber Internet Access	74,468	84,638	(10,170)	88.0
Dial-up Internet Access	9,525	12,493	(2,967)	76.3
Wireless Internet Access	20,730	27,353	(6,622)	75.8
Network Internet Access	15,297	15,297		100.0
Web Site Host	5,767	6,563	(796)	87.9
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	1,646	1,499	147	109.8
Forfeited Discounts	1,176	631	544	186.2
	497,692	606,372	(108,680)	82.1
OPERATING EXPENSES				
Personnel	179,359	207,708	(28,349)	86.4
Insurance Benefits	36,083	62,501	(26,418)	57.7
Pension & Other Benefits	33,924	39,484	(5,560)	85.9
Contractual Services- Maintenance	11,692	30,788	(19,096)	38.0
Contractual Services- Professional	83,222	45,922	37,300	181.2
Contractual Services- Communications	74,256	60,704	13,552	122.3
Contractual Services- Professional Development	6,993	4,833	2,359	150.9
Service Charges	93,961	91,997	1,965	102.1
Commodities - Maintenance Supplies	631	44	587	1,437.8
Commodities - General Supplies	3,926	8,870	(4,944)	44.3
Other Expenditures	(1,249)	18	(1,266)	(7,086.8)
Depreciation	52,956	144,803	(91,847)	36.6
Transfer to Administrative Services	12,000	12,000		100.0
	587,754	709,271	(121,517)	82.9
Operating Income (Loss)	(90,062)	(102,899)	12,837	(87.5)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income		10,096	(10,096)	.0
Merchandising, Jobbing, & Contract Expense	(28,934)	(22,166)	(6,767)	(130.5)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(748)	(872)	125	(85.7)
	(29,682)	(12,943)	(16,739)	(229.3)
Increase (Decrease) in Retained Earnings	(119,743)	(115,842)	(3,901)	(103.4)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 9 Months Ending January 31, 2015 and 2014

	<u>2015</u>	<u>2014</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>(477,759)</u>	<u>(471,532)</u>	<u>(6,228)</u>	<u>(101.3)</u>