

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 11 MONTHS ENDING MARCH 31 2015**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	1,568,489	1,648,080	79,592	95.17
Licenses and Permits	35,126	519,499	616,500	97,001	84.27
Intergovernmental Revenue	297,538	3,084,705	3,226,754	142,049	95.6
Fines, Forfeitures & Penalties	14,617	98,649	160,000	61,351	61.66
Public Charges for Services	65,921	727,327	908,227	180,900	80.08
Other Fees	20,205	314,296	270,111	(44,185)	116.36
Miscellaneous Revenues	5,434	59,342	57,000	(2,342)	104.11
Other Financing Sources	163,024	1,793,262	2,006,286	213,024	89.38
Total Revenues	601,864	8,165,568	8,892,958	727,390	91.82
OPERATING EXPENSES					
Mayor and City Council	3,038	51,323	61,300	9,977	83.72
City Manager	10,269	158,105	166,305	8,200	95.07
City Attorney	15,810	138,059	155,350	17,291	88.87
City Clerk	11,301	164,987	155,406	(9,581)	106.16
Police Department	144,405	2,756,205	3,211,607	455,402	85.82
Fire Department	75,468	1,700,659	1,880,584	179,925	90.43
Community Development	20,998	276,057	278,847	2,790	99
Engineering	13,658	236,740	299,944	63,204	78.93
Street Division	72,668	1,502,043	1,601,638	99,595	93.78
Cemetery Division	5,778	108,359	127,715	19,356	84.84
Municipal Building	38,861	480,519	688,400	207,881	69.8
Economic Development	11,269	223,512	251,222	27,710	88.97
Total Expenses	423,522	7,796,569	8,878,318	1,081,749	87.82
Revenue over Expenses	178,342	368,999	14,640	(354,359)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 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	224,836.49	236,189.00	(11,352.51)	95.2
01-11-31120	.00	226,150.62	237,565.00	(11,414.38)	95.2
01-11-31500	.00	152,543.06	155,000.00	(2,456.94)	98.4
TOTAL TAXES	.00	1,568,488.50	1,648,080.00	(79,591.50)	95.2
<u>LICENSES & PERMITS</u>					
01-11-32100	50.00	20,075.00	22,250.00	(2,175.00)	90.2
01-11-32500	.00	86,566.27	114,000.00	(27,433.73)	75.9
01-11-32510	34,409.88	375,053.16	375,000.00	53.16	100.0
01-11-32600	.00	1,989.46	2,250.00	(260.54)	88.4
01-11-33100	666.00	33,915.00	100,000.00	(66,085.00)	33.9
01-11-33500	.00	1,900.00	3,000.00	(1,100.00)	63.3
TOTAL LICENSES & PERMITS	35,125.88	519,498.89	616,500.00	(97,001.11)	84.3
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	77,990.30	813,325.16	936,337.00	(123,011.84)	86.9
01-11-34200	10,218.03	182,569.02	185,000.00	(2,430.98)	98.7
01-11-34300	8,710.84	94,344.97	75,000.00	19,344.97	125.8
01-11-34400	186,945.33	1,801,421.08	1,860,000.00	(58,578.92)	96.9
01-11-34450	24,752.02	175,609.49	170,417.00	5,192.49	103.1
01-11-34762	8,921.00	17,435.00	.00	17,435.00	0
TOTAL INTERGOVERNMENTAL REVENUES	297,537.52	3,084,704.72	3,226,754.00	(142,049.28)	95.6
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	14,617.31	98,648.76	160,000.00	(61,351.24)	61.7
TOTAL FINES, FORFEITURES & PENALTIES	14,617.31	98,648.76	160,000.00	(61,351.24)	61.7
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	35,702.67	459,905.26	600,000.00	(140,094.74)	76.7
01-11-36700	5,555.00	67,784.79	70,000.00	(2,215.21)	96.8
01-11-36800	3,487.30	38,763.57	43,227.00	(4,463.43)	89.7
01-11-36900	13,775.85	51,373.19	75,000.00	(23,626.81)	68.5
01-11-39960	7,400.00	109,500.00	120,000.00	(10,500.00)	91.3
TOTAL PUBLIC CHARGES FOR SERVICES	65,920.82	727,326.81	908,227.00	(180,900.19)	80.1
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	2,325.00	18,755.00	21,000.00	(2,245.00)	89.3
01-11-37650 GRAVE OPENING WINTER FEE	.00	400.00	500.00	(100.00)	80.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	78,375.00	85,500.00	(7,125.00)	91.7
01-11-37900 OTHER REVENUES	10,504.86	115,516.18	125,611.00	(10,094.82)	92.0
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	250.00	1,250.00	2,500.00	(1,250.00)	50.0
TOTAL OTHER FEES	20,204.86	314,296.18	270,111.00	44,185.18	116.4
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	18.67	249.82	1,000.00	(750.18)	25.0
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	17,303.00	15,000.00	2,303.00	115.4
01-11-38800 CEMETERY RECEIPTS	.00	1,390.00	3,000.00	(1,610.00)	46.3
01-11-38900 MISCELLANEOUS	4,465.00	39,085.58	35,000.00	4,085.58	111.7
01-11-38950 UNREALIZED GAINS	.00	(227.50)	.00	(227.50)	.0
TOTAL MISCELLANEOUS REVENUE	5,433.67	59,342.15	57,000.00	2,342.15	104.1
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	119,702.25	1,316,724.75	1,436,427.00	(119,702.25)	91.7
01-11-39920 TRANSFER FROM WATER	7,484.50	82,329.50	89,814.00	(7,484.50)	91.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,937.08	120,307.88	131,245.00	(10,937.12)	91.7
01-11-39946 SALES TAX FUND TRANSFER	9,000.00	99,000.00	108,000.00	(9,000.00)	91.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	900.00	9,900.00	10,800.00	(900.00)	91.7
01-11-39949 MFT FUND TRANSFER	.00	.00	50,000.00	(50,000.00)	.0
01-11-39950 SOLID WASTE TRANSFER	15,000.00	165,000.00	180,000.00	(15,000.00)	91.7
TOTAL OTHER FINANCING SOURCES	163,023.83	1,793,262.13	2,006,286.00	(213,023.87)	89.4
TOTAL FUND REVENUE	601,863.89	8,165,568.14	8,892,958.00	(727,389.86)	91.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	2,358.56	44,373.25	50,500.00	(6,126.75)	87.9
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	(100.00)	.0
01-12-55400-000 PRINTING	.00	21.29	200.00	(178.71)	10.7
01-12-56100-000 DUES	373.00	1,049.28	1,000.00	49.28	104.9
01-12-56200-000 TRAVEL EXPENSES	32.10	1,867.28	2,000.00	(132.72)	93.4
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	129.68	629.99	600.00	29.99	105.0
01-12-83000-000 EQUIPMENT	.00	537.92	2,000.00	(1,462.08)	26.9
01-12-91100-000 COMMUNITY RELATIONS	145.00	711.22	800.00	(88.78)	88.9
TOTAL MAYOR/CITY COUNCIL	3,038.34	51,323.18	61,300.00	(9,976.82)	83.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	4,963.49	75,256.94	78,683.00	(3,426.06)	95.7
01-13-42200-000 SALARIES-PART-TIME	994.28	15,237.33	22,880.00	(7,642.67)	66.6
01-13-42400-000 VACATION	498.84	8,201.80	.00	8,201.80	.0
01-13-42500-000 SICK	203.32	19,897.04	.00	19,897.04	.0
01-13-45100-000 HEALTH INSURANCE	1,899.14	22,276.00	19,243.00	3,033.00	115.8
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	(300.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	753.00	1,203.00	850.00	353.00	141.5
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	200.00	.00	200.00	.0
01-13-55100-000 POSTAGE	.00	4,539.92	7,000.00	(2,460.08)	64.9
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
01-13-58100-000 DUES	372.00	653.62	600.00	53.62	108.9
01-13-58200-000 TRAVEL EXPENSES	.00	252.30	2,500.00	(2,247.70)	10.1
01-13-58300-000 TRAINING	.00	300.00	700.00	(400.00)	42.9
01-13-58500-000 PUBLICATIONS	.00	.00	300.00	(300.00)	.0
01-13-58600-000 CONFERENCE	.00	1,148.89	1,300.00	(151.11)	88.4
01-13-65100-000 OFFICE SUPPLIES	355.16	1,125.12	1,500.00	(374.88)	75.0
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	308.73	300.00	8.73	102.9
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	1,261.75	11,300.75	14,000.00	(2,699.25)	80.7
TOTAL CITY CLERK	11,300.98	164,986.69	155,406.00	9,580.69	106.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	1,554.00	29,697.94	36,608.00	(6,910.06)	81.1
01-17-42200-000 SALARIES-PART-TIME	.00	1,619.96	.00	1,619.96	0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	0
01-17-42400-000 VACATION	.00	3,715.94	.00	3,715.94	0
01-17-42500-000 SICK	3.89	179.89	.00	179.89	0
01-17-45100-000 HEALTH INSURANCE	532.80	6,249.47	7,504.00	(1,254.53)	83.3
01-17-51100-000 MAINTENANCE (BUILDING)	1,718.21	13,269.74	6,000.00	7,269.74	221.2
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	385.00	1,000.00	(615.00)	38.5
01-17-52900-000 MAINTENANCE (OTHER)	159.99	1,679.68	1,920.00	(240.32)	87.5
01-17-53700-000 NETWORK ADMINISTRATION	13,406.67	147,473.37	160,880.00	(13,406.63)	91.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	25,808.88	32,000.00	(6,191.12)	80.7
01-17-55200-000 TELEPHONE	330.26	2,327.71	3,500.00	(1,172.29)	66.5
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	4,132.92	56,714.53	60,000.00	(3,285.47)	94.5
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	445.50	500.00	(54.50)	89.1
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	673.25	3,000.00	(2,326.75)	22.4
01-17-59500-000 PROPERTY TAX	.00	3,933.62	4,600.00	(666.38)	85.5
01-17-61100-000 MAINTENANCE BUILDING	1,439.84	1,511.08	5,000.00	(3,488.92)	30.2
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	8.00	200.00	(192.00)	4.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	341.24	2,000.00	(1,658.76)	17.1
01-17-65100-000 OFFICE SUPPLIES	298.91	2,507.97	2,500.00	7.97	100.3
01-17-65400-000 GENERAL SUPPLIES	372.60	4,382.66	5,000.00	(617.34)	87.7
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	1,359.70	11,449.70	15,000.00	(3,550.30)	76.3
01-17-91100-000 COMMUNITY RELATIONS	98.34	25,497.06	26,000.00	(502.94)	98.1
01-17-91400-000 SALES TAX REBATE	2,631.79	20,612.72	60,000.00	(39,387.28)	34.4
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	118,582.75	129,363.00	(10,780.25)	91.7
TOTAL MUNICIPAL BUILDING	38,860.67	480,519.43	688,400.00	(207,880.57)	69.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2015

FUND 01

		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	14,955.00	135,572.35	135,000.00	572.35	100.4
01-18-53310-000	DEVELOPER LEGAL EXPENSE	855.00	2,415.00	20,000.00	(17,585.00)	12.1
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		15,810.00	138,058.97	155,350.00	(17,291.03)	88.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	7,026.92	114,386.42	132,880.00	(18,493.58)	86.1
01-19-42400-000 VACATION	249.21	8,596.64	.00	8,596.64	0
01-19-42500-000 SICK PAY	79.75	1,374.68	.00	1,374.68	0
01-19-45100-000 HEALTH INSURANCE	1,899.16	18,703.39	17,125.00	1,578.39	109.2
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	175.00	5,000.00	(4,825.00)	3.5
01-19-55200-000 TELEPHONE	160.46	1,441.00	1,200.00	241.00	120.1
01-19-56100-000 DUES	372.00	2,694.71	2,500.00	194.71	107.8
01-19-56200-000 TRAVEL EXPENSES	175.99	1,979.35	2,500.00	(520.65)	79.2
01-19-56400-000 TUITION	.00	2,906.08	.00	2,906.08	0
01-19-56500-000 PUBLICATIONS	10.00	120.12	100.00	20.12	120.1
01-19-56600-000 CONFERENCE EXPENSES	.00	3,089.27	2,500.00	589.27	123.6
01-19-65100-000 OFFICE SUPPLIES	.00	1,213.43	500.00	713.43	242.7
01-19-83000-000 EQUIPMENT	.00	73.98	1,000.00	(926.02)	7.4
01-19-91100-000 COMMUNITY RELATIONS	295.25	1,350.57	1,000.00	350.57	135.1
TOTAL CITY MANAGER	10,268.74	158,104.64	166,305.00	(8,200.36)	95.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	79,278.73	992,992.91	1,228,761.00	(233,768.09)	80.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	77,520.12	1,432,535.35	1,748,154.00	(315,618.65)	82.0
01-21-42200-000 SALARIES - PART-TIME	4,488.04	71,136.43	67,500.00	3,636.43	105.4
01-21-42300-000 SALARIES - OVERTIME	4,710.91	124,034.83	140,000.00	(15,965.17)	88.6
01-21-42400-000 SALARIES - VACATION PAY	4,354.51	152,562.67	124,000.00	28,562.67	123.0
01-21-42500-000 SALARIES - SICK PAY	487.10	14,532.04	45,000.00	(30,467.96)	32.3
01-21-42800-000 OIC - ON-CALL FTO	510.00	12,014.29	21,000.00	(8,985.71)	57.2
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	276,905.33	288,257.00	(11,351.67)	96.1
01-21-45100-000 HEALTH INSURANCE	27,790.92	353,389.25	415,957.00	(62,567.75)	85.0
01-21-47100-000 UNIFORM ALLOWANCE	1,928.98	13,690.77	24,000.00	(10,309.23)	57.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	4,108.01	30,067.87	34,000.00	(3,932.13)	88.4
01-21-51300-000 MAINTENANCE - VEHICLE	1,972.58	37,903.03	33,000.00	4,903.03	114.9
01-21-53400-000 MEDICAL SERVICES	.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	19.58	356.39	300.00	56.39	118.8
01-21-55200-000 TELEPHONE	1,487.62	11,482.67	16,000.00	(4,517.33)	71.8
01-21-55300-000 PUBLISHING	.00	346.04	250.00	96.04	138.4
01-21-55400-000 PRINTING	203.66	1,641.76	2,700.00	(1,058.24)	60.8
01-21-56100-000 DUES	3,919.00	6,970.35	5,000.00	1,970.35	139.4
01-21-56200-000 TRAVEL EXPENSES	54.74	1,457.72	2,500.00	(1,042.28)	58.3
01-21-56300-000 TRAINING	3,786.92	6,121.92	12,000.00	(5,878.08)	51.0
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	18,800.00	(18,800.00)	.0
01-21-57100-000 UTILITIES	114.62	1,138.33	1,290.00	(151.67)	88.2
01-21-57800-000 ANIMAL CONTROL	.00	1,522.90	5,000.00	(3,477.10)	30.5
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	314.98	314.98	500.00	(185.02)	63.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	528.58	4,203.85	3,000.00	1,203.85	140.1
01-21-65100-000 OFFICE SUPPLIES	363.43	5,498.71	7,000.00	(1,501.29)	78.6
01-21-65200-000 OPERATING SUPPLIES	2,645.99	11,456.22	17,000.00	(5,543.78)	67.4
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,309.59	45,352.71	65,000.00	(19,647.29)	69.8
01-21-65800-000 PRISONER SUPPLIES	.00	2,353.34	1,000.00	1,353.34	235.3
01-21-66200-000 K9 SUPPLIES	81.67	7,924.79	500.00	7,424.79	1585.0
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	190.00	1,951.81	2,000.00	(48.19)	97.6
01-21-91710-000 DRUG INVESTIGATIONS	.00	9,732.49	.00	9,732.49	.0
01-21-92400-000 DUI	.00	6,351.20	.00	6,351.20	.0
TOTAL POLICE DEPARTMENT	144,889.53	2,756,690.10	3,211,607.00	(454,916.90)	85.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	42,042.08	837,321.14	947,000.00	(109,678.86)	88.4
01-22-42200-000 SALARIES - PART-TIME	662.25	57,725.13	83,400.00	(25,674.87)	69.2
01-22-42300-000 SALARY EXPENSE - OVERTIME	10,053.07	140,744.47	158,000.00	(17,255.53)	89.1
01-22-42400-000 SALARIES - VACATION PAY	1,011.79	53,794.84	00	53,794.84	.0
01-22-42500-000 SALARIES - SICK PAY	407.58	7,764.75	00	7,764.75	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	278,523.76	289,936.00	(11,412.24)	96.1
01-22-45100-000 HEALTH INSURANCE	14,428.26	169,236.66	203,198.00	(33,961.34)	83.3
01-22-47100-000 UNIFORM ALLOWANCE	15.00	9,274.53	11,000.00	(1,725.47)	84.3
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	97.50	6,837.14	8,000.00	(1,162.86)	85.5
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	.00	9,641.17	8,500.00	1,141.17	113.4
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	104.50	11,050.59	8,000.00	3,050.59	138.1
01-22-53300-000 LEGAL SERVICE	.00	420.00	00	420.00	.0
01-22-53400-000 MEDICAL SERVICES	100.00	896.00	4,500.00	(3,604.00)	19.9
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,517.53	30,578.76	54,000.00	(23,421.24)	56.6
01-22-55100-000 POSTAGE	.00	150.80	150.00	.80	100.5
01-22-55200-000 TELEPHONE	779.33	7,521.77	9,500.00	(1,978.23)	79.2
01-22-55400-000 PRINTING	69.00	69.00	500.00	(431.00)	13.8
01-22-56100-000 DUES	.00	1,351.03	1,200.00	151.03	112.6
01-22-56200-000 TRAVEL EXPENSES	29.85	1,130.65	1,800.00	(669.35)	62.8
01-22-56300-000 TRAINING	.00	5,644.21	5,000.00	644.21	112.9
01-22-56400-000 TUITION REIMBURSEMENT	.00	620.00	2,000.00	(1,380.00)	31.0
01-22-56500-000 PUBLICATIONS	.00	858.70	1,000.00	(141.30)	85.9
01-22-57100-000 UTILITIES	788.69	15,439.07	19,000.00	(3,560.93)	81.3
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	(278.46)	1,887.26	3,000.00	(1,112.74)	62.9
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	11.25	3,928.45	5,000.00	(1,071.55)	78.6
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	57.95	1,778.14	3,000.00	(1,221.86)	59.3
01-22-65100-000 OFFICE SUPPLIES	77.23	1,542.45	2,500.00	(957.55)	61.7
01-22-65200-000 OPERATING SUPPLIES	734.97	11,290.52	13,000.00	(1,709.48)	86.9
01-22-65400-000 JANITORIAL SUPPLIES	461.30	3,846.90	3,500.00	346.90	109.9
01-22-65500-000 AUTOMOTIVE FUEL/OIL	813.08	10,613.26	19,500.00	(8,886.74)	54.4
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	18,693.29	15,400.00	3,293.29	121.4
TOTAL FIRE DEPARTMENT	74,983.75	1,700,174.44	1,880,584.00	(180,409.56)	90.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2015

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	219,873.28	4,456,864.54	5,092,191.00	(635,326.46)	87.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	26,304.96	500,964.57	589,008.00	(88,043.43)	85.1
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	1,165.82	38,080.38	58,800.00	(20,719.62)	64.8
01-41-42400-000 VACATION	1,546.96	42,423.50	.00	42,423.50	.0
01-41-42500-000 SICK	1,887.44	9,345.03	.00	9,345.03	.0
01-41-42600-000 SALARIES-PAGER PAY	1,271.43	16,579.74	19,000.00	(2,420.26)	87.3
01-41-45100-000 HEALTH INSURANCE	11,531.63	134,782.40	161,445.00	(26,662.60)	83.5
01-41-47100-000 UNIFORM ALLOWANCE	56.00	736.25	1,000.00	(263.75)	73.6
01-41-47300-000 CLOTHING ACQUISITION	248.84	1,482.28	2,000.00	(517.72)	74.1
01-41-51100-000 MAINTENANCE (BUILDING)	.00	1,866.62	2,500.00	(633.38)	74.7
01-41-51200-000 MAINTENANCE (EQUIPMENT)	(342.00)	12,874.41	15,000.00	(2,125.59)	85.8
01-41-51300-000 MAINT.SERVICE-VEHICLE	684.00	14,194.88	15,000.00	(805.12)	94.6
01-41-51400-000 MAINTENANCE STREET	2,175.00	27,450.94	25,000.00	2,450.94	109.8
01-41-51600-000 MAINTENANCE SNOW REMOVAL	525.00	525.00	10,000.00	(9,475.00)	5.3
01-41-52900-000 MAINTENANCE OTHER	90.00	3,662.48	5,000.00	(1,337.52)	73.3
01-41-53600-000 JANITORIAL SERVICES	109.70	1,385.99	2,500.00	(1,114.01)	55.4
01-41-54900-000 OTHER PROFESSIONAL SERVICES	2,327.00	14,104.40	14,000.00	104.40	100.8
01-41-55100-000 POSTAGE	9.80	19.95	100.00	(80.05)	20.0
01-41-55200-000 TELEPHONE	299.66	3,006.33	5,000.00	(1,993.67)	60.1
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	50.99	1,269.99	1,000.00	269.99	127.0
01-41-57100-000 UTILITIES	1,851.44	13,283.74	15,000.00	(1,716.26)	88.6
01-41-57200-000 STREET LIGHTING	13,658.58	147,395.88	158,000.00	(10,604.14)	93.3
01-41-59400-000 LEASE OR RENTALS	.00	5,155.00	5,000.00	155.00	103.1
01-41-61100-000 MAINTENANCE BUILDING	.00	4,652.50	4,500.00	152.50	103.4
01-41-61200-000 MAINTENANCE (EQUIPMENT)	39.49	15,098.21	16,000.00	(901.79)	94.4
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	2,676.54	34,425.54	35,000.00	(574.46)	98.4
01-41-61400-000 SUPPLIES STREETS	.00	51,708.56	52,000.00	(291.44)	99.4
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	149,932.62	122,200.00	27,732.62	122.7
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	.00	8,091.11	12,000.00	(3,908.89)	67.4
01-41-62900-000 SUPPLIES OTHER	.00	14,046.91	15,000.00	(953.09)	93.7
01-41-65100-000 OFFICE SUPPLIES	394.75	1,475.13	2,000.00	(524.87)	73.8
01-41-65200-000 OPERATING SUPPLIES	589.96	6,274.96	8,000.00	(1,725.04)	78.4
01-41-65300-000 SMALL TOOLS	75.20	2,057.42	3,200.00	(1,142.58)	64.3
01-41-65400-000 JANITORIAL SUPPLIES	.00	729.63	700.00	29.63	104.2
01-41-65500-000 GASOLINE/OIL	3,439.91	60,079.93	68,000.00	(7,920.07)	86.4
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	148,419.00	140,000.00	8,419.00	106.0
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	72,668.10	1,502,043.03	1,601,838.00	(99,594.97)	93.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	2,911.53	51,829.64	61,872.00	(9,842.36)	84.0
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	150.37	5,214.36	6,700.00	(1,485.64)	77.8
01-46-42400-000 VACATION	52.30	3,941.31	.00	3,941.31	.0
01-46-42500-000 SICK PAY	.00	244.08	.00	244.08	.0
01-46-45100-000 HEALTH INSURANCE	1,298.23	15,705.85	19,243.00	(3,537.15)	81.6
01-46-47100-000 UNIFORM ALLOWANCE	20.00	260.00	350.00	(90.00)	74.3
01-46-47300-000 CLOTHING ACQUISITION	.00	199.97	200.00	(.03)	100.0
01-46-51100-000 MAINTENANCE (BUILDING)	150.09	719.01	700.00	19.01	102.7
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	389.52	500.00	(110.48)	77.9
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	61.95	300.00	(238.05)	20.7
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	4,921.00	5,000.00	(79.00)	98.4
01-46-55200-000 TELEPHONE	133.45	1,106.84	1,000.00	106.84	110.7
01-46-55300-000 PUBLISHING	.00	148.00	.00	148.00	.0
01-46-56200-000 TRAVEL EXPENSES	5.75	34.76	100.00	(65.24)	34.8
01-46-56300-000 TRAINING	.00	20.00	100.00	(80.00)	20.0
01-46-57100-000 UTILITIES	276.32	2,986.03	3,000.00	(13.97)	99.5
01-46-61100-000 MAINTENANCE BUILDING	5.99	383.80	500.00	(116.20)	76.8
01-46-61200-000 MAINTENANCE (EQUIPMENT)	49.49	539.37	1,000.00	(460.63)	53.9
01-46-61300-000 SUPPLIES (VEHICLE)	.00	174.27	500.00	(325.73)	34.9
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	173.29	1,060.13	1,500.00	(439.87)	70.7
01-46-65200-000 OPERATING SUPPLIES	12.63	485.30	700.00	(214.70)	69.3
01-46-65300-000 SMALL TOOLS	8.00	36.79	500.00	(463.21)	7.4
01-46-65400-000 JANITORIAL SUPPLIES	.00	41.24	100.00	(58.76)	41.2
01-46-65500-000 GASOLINE/OIL	80.10	3,170.68	6,200.00	(3,029.32)	51.1
01-46-66100-000 SAFETY SUPPLIES	.00	99.23	250.00	(150.77)	39.7
01-46-83000-000 EQUIPMENT	.00	3,099.98	3,500.00	(400.02)	88.6
01-46-89000-000 CAPITAL OUTLAY - OTHER	382.99	7,359.99	9,500.00	(2,140.01)	77.5
01-46-92900-000 MISCELLANEOUS CHARGES	67.00	67.00	100.00	(33.00)	67.0
TOTAL CEMETERY	5,777.53	108,359.10	127,715.00	(19,355.90)	84.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	7,620.80	132,934.61	159,389.00	(26,454.39)	83.4
01-48-42200-000 SALARIES-PART-TIME	.00	8,998.75	17,960.00	(8,961.25)	50.1
01-48-42400-000 VACATION	46.69	8,933.37	.00	8,933.37	.0
01-48-42500-000 SICK	.00	3,442.01	.00	3,442.01	.0
01-48-45100-000 HEALTH INSURANCE	2,732.68	32,053.06	38,485.00	(6,431.94)	83.3
01-48-51100-000 MAINTENANCE (BUILDING)	.00	8,091.76	7,200.00	891.76	112.4
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	687.00	1,600.00	(913.00)	42.9
01-48-51300-000 MAINT. SERVICE (VEHICLE)	.00	1,686.38	2,000.00	(313.62)	84.3
01-48-53200-000 ENGINEERING SERVICE	285.00	5,865.50	41,000.00	(35,134.50)	14.3
01-48-54900-000 OTHER PROFESSIONAL SERVICES	138.45	1,843.01	4,100.00	(2,256.99)	45.0
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	262.89	2,526.57	2,600.00	(73.43)	97.2
01-48-55300-000 PUBLISHING	.00	600.75	200.00	400.75	300.4
01-48-56100-000 DUES	.00	1,259.62	800.00	459.62	157.5
01-48-56200-000 TRAVEL EXPENSES	121.46	1,030.02	1,000.00	30.02	103.0
01-48-56300-000 TRAINING	1,232.74	1,811.77	1,000.00	811.77	181.2
01-48-56500-000 PUBLICATIONS	89.45	89.45	200.00	(110.55)	44.7
01-48-57100-000 UTILITIES	699.29	5,184.42	4,000.00	1,184.42	129.6
01-48-61200-000 SUPPLIES (EQUIPMENT)	2.25	1,468.98	2,570.00	(1,101.04)	57.2
01-48-65100-000 OFFICE SUPPLIES	2.15	912.23	1,000.00	(87.77)	91.2
01-48-65300-000 SMALL TOOLS	32.50	446.51	850.00	(403.49)	52.5
01-48-65400-000 JANITORIAL SUPPLIES	122.80	669.39	480.00	189.39	139.5
01-48-65500-000 GASOLINE & OIL	231.42	3,128.84	3,800.00	(671.16)	82.3
01-48-67000-000 PRINT MATERIALS	.00	19.50	100.00	(80.50)	19.5
01-48-68400-000 MICROCOMPUTER SOFTWARE	37.36	6,734.90	5,400.00	1,334.90	124.7
01-48-82000-000 BUILDING	.00	3,634.28	1,500.00	2,134.28	242.3
01-48-83000-000 EQUIPMENT	.00	2,163.41	1,900.00	263.41	113.9
01-48-87000-000 FURNITURE	.00	365.20	660.00	(294.80)	55.3
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	13,657.93	236,739.77	299,944.00	(63,204.23)	78.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	92,103.56	1,847,141.90	2,029,297.00	(182,155.10)	91.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 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)	8,783.85	165,220.99	181,645.00	(16,424.01)	91.0
01-44-42200-000 SALARIES (PART-TIME)	.00	911.83	.00	911.83	.0
01-44-42400-000 VACATION	1,081.22	12,454.57	.00	12,454.57	.0
01-44-42500-000 SICK	175.12	3,307.82	.00	3,307.82	.0
01-44-45100-000 HEALTH INSURANCE	3,948.66	32,759.50	38,002.00	(5,242.50)	86.2
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	709.14	1,500.00	(790.86)	47.3
01-44-52900-000 NUISANCE ABATEMENT	.00	2,834.09	2,000.00	834.09	141.7
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	570.00	14,050.00	21,000.00	(6,950.00)	66.9
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	4,625.75	14,827.00	.00	14,827.00	.0
01-44-55100-000 POSTAGE	.00	31.82	500.00	(468.18)	6.4
01-44-55200-000 TELEPHONE	69.50	771.07	1,200.00	(428.93)	64.3
01-44-55300-000 PUBLISHING	356.00	2,060.35	3,000.00	(939.65)	66.7
01-44-55400-000 PRINTING	.00	.00	1,000.00	(1,000.00)	.0
01-44-56100-000 DUES	30.00	1,313.31	1,700.00	(386.69)	77.3
01-44-56200-000 TRAVEL EXPENSES	.00	1,056.73	750.00	306.73	140.9
01-44-56300-000 TRAINING	821.60	821.60	1,500.00	(678.40)	54.8
01-44-56500-000 PUBLICATIONS	.00	107.00	300.00	(193.00)	35.7
01-44-56600-000 CONFERENCE EXPENSES	95.00	994.10	1,000.00	(5.90)	99.4
01-44-61200-000 SUPPLIES EQUIPMENT	289.17	619.49	1,000.00	(380.51)	62.0
01-44-65100-000 OFFICE SUPPLIES	57.69	1,504.13	1,200.00	304.13	125.3
01-44-65500-000 AUTOMOTIVE FUEL/OIL	94.12	1,087.68	2,250.00	(1,162.32)	48.3
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	17,400.00	17,400.00	.00	100.0
TOTAL COMMUNITY DEVELOPMENT	20,997.68	276,057.22	278,847.00	(2,789.78)	99.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	5,467.20	113,945.81	153,386.00	(39,440.19)	74.3
01-61-42100-000 SALARIES (FULL-TIME)	2,777.31	38,541.81	57,740.00	(19,198.19)	66.8
01-61-42400-000 VACATION	65.09	12,777.17	.00	12,777.17	0
01-61-42500-000 SICK	.00	17,380.01	.00	17,380.01	0
01-61-45100-000 HEALTH INSURANCE	1,899.14	22,276.00	26,746.00	(4,470.00)	83.3
01-61-54900-000 OTHER PROFESSIONAL SERVICES	400.00	863.44	2,400.00	(1,536.56)	36.0
01-61-54910-000 OTHER PROF SVS - COMM BRANDING	.00	7,000.00	.00	7,000.00	0
01-61-55100-000 POSTAGE	.00	6.50	150.00	(143.50)	4.3
01-61-55200-000 TELEPHONE	185.72	1,557.63	1,900.00	(342.37)	82.0
01-61-56100-000 DUES	.00	410.00	500.00	(90.00)	82.0
01-61-56200-000 TRAVEL EXPENSES	432.19	5,672.77	3,500.00	2,172.77	162.1
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	41.88	1,375.04	1,750.00	(374.96)	78.6
01-61-65200-000 OPERATING SUPPLIES	.00	6.96	.00	6.96	0
01-61-83000-000 EQUIPMENT	.00	.00	1,200.00	(1,200.00)	0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	746.89	750.00	(3.11)	99.6
TOTAL ECONOMIC DEVELOPMENT	11,268.53	223,512.25	251,222.00	(27,709.75)	89.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2015

	FUND 01				
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL COMMUNITY AND ECONOMIC DEVELOP	32,266.21	499,569.47	530,069.00	(30,499.53)	94.3
TOTAL FUND EXPENDITURES	<u>423,521.78</u>	<u>7,796,568.82</u>	<u>8,878,318.00</u>	<u>(1,081,749.18)</u>	<u>87.8</u>
NET REVENUE OVER EXPENDITURES	<u>178,342.11</u>	<u>368,999.32</u>	<u>14,640.00</u>	<u>354,359.32</u>	<u>2520.5</u>

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 11 MONTHS ENDING MARCH 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	1	281,393	292,958	11,565	96.05
Social Security	0	199,943	210,075	10,132	95.18
Ambulance	33	298	-	(298)	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	17,267	1,130,978	1,244,700	113,722	90.86
Utility Tax	34,249	347,422	379,400	31,978	91.57
Travel and Tourism	11,181	215,066	221,299	6,233	97.18
Sales Tax	85,464	949,962	978,500	28,538	97.08
Lighthouse Pointe TIF	10	423,680	415,100	(8,580)	102.07
Foreign Fire Insurance	-	22,979	21,815	(1,164)	105.33
TIF	-	-	-	-	0
Overweight Truck	2,822	55,576	68,700	13,124	80.9
Capital Improvement	76,565	2,328,081	4,462,500	2,134,419	52.17
Stormwater Management	39	10,844	15,400	4,556	70.42
Technology Park	3	26	100	74	26.03
Debt Service	-	-	-	-	0
Solid Waste	34,276	1,077,330	1,228,000	150,670	87.73
Technology Center	102,701	1,117,751	1,279,659	161,908	87.35
Airport	14,053	663,281	733,576	70,315	90.41
Railroad	24,555	909,992	1,969,083	1,059,091	46.21
Health Insurance	113	1,191	1,500	310	79.37
Administrative Services	42,753	470,280	513,033	42,753	91.67
Total Revenues	446,085	10,366,936	14,204,398	3,837,462	72.98

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 11 MONTHS ENDING MARCH 31 2015

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PERCENT</u>
OPERATING EXPENSES					
Audit	-	32,557	35,450	2,893	91.84
Insurance	27,824	319,501	433,000	113,499	73.79
Illinois Municipal Retirement	19,963	230,001	266,000	35,999	86.47
Social Security	15,273	176,554	199,000	22,446	88.72
Ambulance	-	-	480,000	480,000	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	217,345	1,693,000	1,475,655	12.84
Utility Tax	-	628,335	713,500	85,165	88.06
Travel and Tourism	15,340	214,281	239,393	25,112	89.51
Sales Tax	9,000	1,429,219	2,050,000	620,781	69.72
Lighthouse Pointe TIF	5,181	284,199	273,235	(10,964)	104.01
Foreign Fire Insurance	-	19,914	48,500	28,586	41.06
TIF	-	-	-	-	0
Overweight Truck	1,078	87,410	127,700	40,290	68.45
Capital Improvement	26,523	2,154,715	4,577,500	2,422,785	47.07
Stormwater Management	-	32,678	216,000	183,322	15.13
Technology Park	-	281	31,500	31,219	0.89
Debt Service	-	-	-	-	0
Solid Waste	63,371	687,479	1,718,281	1,030,802	40.01
Technology Center	64,040	795,688	928,481	132,793	85.7
Airport	35,899	524,838	788,877	264,039	66.53
Railroad	3,444	1,480,815	1,522,536	41,721	97.26
Health Insurance	4,981	50,980	97,000	46,021	52.56
Administrative Services	28,542	474,000	596,789	122,789	79.43
Total Expenses	320,459	9,840,792	17,035,742	7,194,950	57.77
Revenue over Expenses	125,626	526,145	(2,831,344)	(3,357,489)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND March 31, 2015 and 2014

	March 31, 2015	March 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	20,796,669	19,807,575
Less: Accumulated Depreciation	(6,523,207)	(6,021,612)
Net Plant in Service	14,273,462	13,785,962
CURRENT ASSETS		
Cash & Investments	2,012,212	1,662,860
Customer Accounts Receivable	246,381	241,794
Other Accounts Receivable	63,488	52,006
Inventory	7,145	350
Prepaid Expenses	12,830	18,823
Total Current Assets	2,342,055	1,975,833
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	16,615,517	15,761,795
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	16,263,455	15,517,745
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	16,447,143	15,701,433
LIABILITIES		
Current Liabilities:		
Accounts Payable	144,419	35,950
Accrued Liabilities	23,956	24,412
Total Current Liabilities	168,374	60,362
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	168,374	60,362
TOTAL LIABILITIES AND EQUITY	16,615,517	15,761,795

ROCHELLE MUNICIPAL UTILITIES

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

For the 11 Months Ending March 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential Sales	783,679	718,826	64,853	109.0
Commercial Sales	552,460	553,105	(645)	99.9
Industrial Sales	740,771	613,984	126,787	120.7
Interdepartmental Sales				.0
Other Operating Revenues	89,914	64,379	25,535	139.7
Total Operating Revenues	2,166,825	1,950,294	216,531	111.1
OPERATING EXPENSES				
Source of Supply - Operations	252,141	234,136	18,006	107.7
Source of Supply - Maintenance	3,087	7,140	(4,053)	43.2
Water Treatment - Operations	127,328	125,423	1,905	101.5
Water Treatment - Maintenance	25,633	26,805	(1,173)	95.6
Distribution - Operations	71,977	73,910	(1,934)	97.4
Distribution - Maintenance	195,398	195,805	(407)	99.8
Customer Accounts	90,679	95,138	(4,459)	95.3
Administrative and General	160,939	140,740	20,199	114.4
Depreciation	443,173	422,346	20,828	104.9
Indirect Transfers to Municipality				.0
Total Operating Expenses	1,370,355	1,321,443	48,912	103.7
Operating Income (Loss)	796,470	628,851	167,619	126.7
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	1,776	(7,241)	9,017	24.5
Investment Income	1,366	(1,549)	182	88.2
Merchandising, Jobbing & Contract Income	45	7,278	(7,233)	.6
Merchandising, Jobbing & Contract Expense	(501)	(1,161)	661	(43.1)
Interest Expense	(28)	(27)	(1)	(105.5)
Total Non-Operating Revenue (Expense)	2,658	398	2,261	668.2
Net Income Before Amortizations	799,128	629,249	169,879	127.0
Amortization of Contributions in Aid of Construction				.0
Net Income	799,128	629,249	169,879	127.0
Operating Transfers In (Out)	(82,330)	(78,211)	(4,119)	(105.3)
Interfund Transfer WWR Loan Forgiveness		2,810,874	(2,810,874)	.0
Increase (Decrease) in Retained Earnings	716,799	3,361,912	(2,645,113)	21.3
RETAINED EARNINGS - Beginning of Period	15,546,656	12,155,832	3,390,824	127.9
RETAINED EARNINGS - END OF PERIOD	16,263,455	15,517,745	745,710	104.8

ROCHELLE MUNICIPAL UTILITIES

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

	March 31, 2015	March 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	39,114,012	37,554,431
Less: Accumulated Depreciation	(20,386,903)	(19,425,677)
Net Plant in Service	18,727,110	18,128,754
CURRENT ASSETS		
Cash & Investments	(1,012,111)	(307,172)
Customer Accounts Receivable	914,986	892,049
Other Accounts Receivable	88,910	69,805
Inventory	3,480	3,480
Prepaid Expenses	34,193	35,612
Total Current Assets	27,459	693,775
RESTRICTED FUNDS	3,634,322	4,064,239
NON-CURRENT ASSETS		
Unamortized Loss	(2,305)	(6,023)
Note Receivable - Associated Company		
Total Non-Current Assets	(2,305)	(6,023)
TOTAL ASSETS	22,386,586	22,880,744
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,229,878	13,837,403
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,198,643	20,806,168
LIABILITIES		
Current Liabilities:		
Accounts Payable	132,960	774,324
Accrued Liabilities	64,826	57,739
Total Current Liabilities	197,786	832,063
Non-Current Liabilities:		
Bonds Payable	990,156	1,241,997
Unamortized Premium on Long-Term Debt		516
Other Non-Current Liabilities		
Total Non-Current Liabilities	990,156	1,242,513
Total Liabilities	1,187,942	2,074,577
TOTAL LIABILITIES AND EQUITY	22,386,586	22,880,744

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 11 Months Ending March 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential Sales	965,933	929,044	36,889	104.0
Commercial Sales	879,556	1,005,538	(125,982)	87.5
Industrial Sales	922,978	712,229	210,750	129.6
Interdepartmental Sales				.0
Other Operating Revenues	291,955	19,620	272,335	1,488.0
Total Operating Revenues	3,060,422	2,666,431	393,991	114.8
OPERATING EXPENSES				
Collection - Operations	78,114	81,448	(3,332)	95.9
Collection - Maintenance	66,296	132,805	(66,509)	49.9
Pumping - Operations	159	7,553	(7,393)	2.1
Pumping - Maintenance	850	4,654	(3,804)	18.3
Treatment and Disposal - Operations	889,621	830,248	59,373	107.2
Treatment and Disposal - Maintenance	190,076	187,330	2,746	101.5
Customer Accounts	105,672	108,609	(2,936)	97.3
Administrative and General	164,264	182,555	(18,291)	90.0
Depreciation	848,428	815,456	32,973	104.0
Total Operating Expenses	2,343,482	2,350,655	(7,173)	99.7
Operating Income (Loss)	716,940	315,776	401,164	227.0
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	8,145	10,807	(2,662)	75.4
Non Utility Income	7,001	1,010,235	(1,003,234)	.7
Merchandising, Jobbing & Contract Income	10,443	14,098	(3,656)	74.1
Merchandising, Jobbing & Contract Expense	(2,625)	(3,070)	445	(85.5)
Amortization Expense	(2,305)	(29,489)	27,184	(7.8)
Interest Expense	(26,103)	(68,039)	41,936	(38.4)
Total Non-Operating Revenue (Expense)	(5,445)	934,543	(939,987)	(.6)
Net Income Before Amortizations	711,495	1,250,319	(538,823)	56.9
Amortization of Contributions in Aid of Construction				.0
Net Income	711,495	1,250,319	(538,823)	56.9
Operating Transfers In (Out)	(120,308)	(116,105)	(4,203)	(103.6)
Interfund transfer WWR loan forgiveness		(2,810,874)	2,810,874	.0
Increase (Decrease) in Retained Earnings	591,188	(1,676,660)	2,267,848	35.3
RETAINED EARNINGS - Beginning of Period	13,638,691	15,514,063	(1,875,372)	87.9
RETAINED EARNINGS - END OF PERIOD	14,229,878	13,837,403	392,475	102.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND March 31, 2015 and 2014

	March 31, 2015	March 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	78,401,768	73,198,691
Less: Accumulated Depreciation	(41,879,245)	(39,562,099)
Net Plant in Service	36,522,523	33,636,592
CURRENT ASSETS		
Cash & Investments	7,474,493	5,006,161
Customer Accounts Receivable	4,787,801	4,355,253
Other Accounts Receivable		
Inventory	2,624,993	2,822,540
Prepaid Expenses	451,043	315,803
Total Current Assets	15,338,330	12,499,757
RESTRICTED ASSETS		
	11,298,426	10,982,611
NON-CURRENT ASSETS		
Unamortized Loss	70,790	93,096
Other Deferred Debits	21,205	40,780
Interdepartmental Loan Receivable	690,573	1,144,615
Total Non-Current Assets	782,568	1,278,491
TOTAL ASSETS	63,941,848	58,397,451
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,168,785	43,768,230
Contribution in Aid of Construction (Net)		
Total Equity	43,168,785	43,768,230
LIABILITIES		
Current Liabilities:		
Accounts Payable	3,444,145	3,276,880
Accrued Liabilities	246,772	217,255
Total Current Liabilities	3,690,917	3,493,935
Non-Current Liabilities:		
Bonds Payable	16,629,758	10,683,535
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	452,388	451,751
Total Non-Current Liabilities	17,082,146	11,135,286
Total Liabilities	20,773,063	14,629,221
TOTAL LIABILITIES AND EQUITY	63,941,848	58,397,451

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 11 Months Ending March 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential	5,791,774	5,726,939	64,835	101.1
Small General Service	5,365,185	5,182,565	182,619	103.5
Large General Service	19,208,148	17,499,959	1,708,189	109.8
Public Street Lighting	145,538	145,586	(48)	100.0
Interdepartmental	488,082	445,895	42,387	109.5
Forfeited Discounts	254,923	81,736	173,187	311.9
Other Operating Revenues	364,429	319,474	44,955	114.1
	31,618,078	29,401,955	2,216,123	107.5
OPERATING EXPENSES				
Purchased Power	23,438,493	20,674,477	2,764,016	113.4
Generation - Operation	588,421	599,894	(11,473)	98.1
Generation - Maintenance	411,875	456,407	(44,732)	90.2
Transmission - Operation	(8,883)	3,016	(9,898)	(228.2)
Distribution - Operation	1,205,530	1,122,687	82,843	107.4
Distribution - Maintenance	515,501	608,407	(92,906)	84.7
Depreciation	2,066,598	1,983,813	82,786	104.2
Taxes Other Than Income Taxes	123,288	109,237	14,051	112.9
Customer Accounts	279,141	272,940	6,201	102.3
Administrative & General	1,921,078	1,907,767	13,311	100.7
Indirect Transfers to Municipality				.0
	30,542,843	27,738,644	2,804,200	110.1
Operating Income (Loss)	1,075,235	1,663,311	(588,076)	64.8
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	15,260	17,131	(1,871)	89.1
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(107,786)	(70,017)	(37,769)	(153.9)
Amortization Expense	(156,923)	(22,941)	(133,982)	(684.0)
Interest Expense	(622,551)	(501,118)	(121,433)	(124.2)
Non-Operating Revenue (Expense)	16,477	8,900	7,577	185.1
	(855,523)	(568,045)	(287,478)	(150.6)
Increase (Decrease) in Retained Earnings Before Operating Transfers	219,712	1,095,266	(875,555)	20.1
Operating Transfers In (Out)	(1,316,725)	(1,257,281)	59,444	(104.7)
Increase (Decrease) in Retained Earnings	(1,097,013)	(161,994)	(935,019)	(677.2)
RETAINED EARNINGS - Beginning of Period	44,265,798	43,930,225	335,573	100.8
RETAINED EARNINGS - END OF PERIOD	43,168,785	43,768,230	(599,446)	98.6

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS March 31, 2015 and 2014

	March 31, 2015	March 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,623,552	3,545,232
Tech Center Building	428	
Less: Accumulated Depreciation	(2,775,749)	(2,817,152)
Net Plant in Service	848,232	728,080
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(660,313)	(475,044)
Customer Accounts Receivable	(16,210)	5,819
Miscellaneous Accounts Receivable		1,000
Prepaid Expenses	4,288	2,169
Inventory		
Total Current Assets	(672,235)	(466,056)
TOTAL ASSETS	175,997	262,024
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(358,016)	(355,690)
Revenue over Expenditures	(126,974)	(136,890)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(132,068)	(139,658)
LIABILITIES		
Current Liabilities		
Accounts Payable	2,778	35,830
Accrued Liabilities	23,143	28,748
Other Liabilities		
Total Current Liabilities	25,921	64,577
Non-Current Liabilities		
Interdepartmental Loan Payable	282,144	337,104
2008 Bonds Payable		
Total Non-Current Liabilities	282,144	337,104
Total Liabilities	308,065	401,681
TOTAL LIABILITIES AND EQUITY	175,997	262,024

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS

For the 11 Months Ending March 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Network Administration Fees	421,406	495,410	(74,004)	85.1
VOIP Services	21,337	56,630	(35,293)	37.7
Misc Revenues				.0
Network and Hardware Support				.0
Data Services	5,269	5,269		100.0
Fiber Internet Access	90,494	101,297	(10,803)	89.3
Dial-up Internet Access	11,579	15,129	(3,550)	76.5
Wireless Internet Access	24,577	33,148	(8,571)	74.1
Network Internet Access	18,696	18,696		100.0
Web Site Host	7,409	8,870	(1,462)	83.5
Web Site Development				.0
Activation Fee		1,000	(1,000)	.0
Wireless Installation				.0
Mailboxes	2,047	1,890	157	108.3
Forfeited Discounts	1,411	789	622	178.9
	604,223	738,127	(133,904)	81.9
OPERATING EXPENSES				
Personnel	202,376	251,544	(49,168)	80.5
Insurance Benefits	42,613	72,331	(29,718)	58.9
Pension & Other Benefits	40,060	49,760	(9,700)	80.5
Contractual Services- Maintenance	12,158	31,711	(19,553)	38.3
Contractual Services- Professional	93,709	55,494	38,215	168.9
Contractual Services- Communications	89,712	80,717	8,995	111.1
Contractual Services- Professional Development	7,836	5,336	2,500	146.8
Service Charges	115,118	112,271	2,847	102.5
Commodities - Maintenance Supplies	631	44	587	1,437.8
Commodities - General Supplies	5,469	11,033	(5,564)	49.6
Other Expenditures	(1,249)	16	(1,265)	(7,665.4)
Depreciation	64,724	176,737	(112,013)	36.6
Transfer to Administrative Services	14,667	14,667		100.0
	687,823	881,660	(173,837)	79.8
Operating Income (Loss)	(83,599)	(123,533)	39,934	(67.7)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income		10,096	(10,096)	.0
Merchandising, Jobbing, & Contract Expense	(42,461)	(22,394)	(20,067)	(189.6)
Investment Income		7	(7)	.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(914)	(1,066)	152	(85.7)
	(43,374)	(13,357)	(30,018)	(324.7)
Increase (Decrease) in Retained Earnings	(126,974)	(136,890)	9,916	(92.8)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS

For the 11 Months Ending March 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(358,016)</u>	<u>(355,690)</u>	<u>(2,326)</u>	<u>(100.7)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(484,990)</u></u>	<u><u>(492,580)</u></u>	<u><u>7,590</u></u>	<u><u>(98.5)</u></u>