

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 2 MONTHS ENDING JUNE 30 2015**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	758,367	758,367	1,746,028	987,661	43.43
Licenses and Permits	69,059	137,984	612,000	474,016	22.55
Intergovernmental Revenue	287,415	565,337	3,520,797	2,955,460	16.06
Fines, Forfeitures & Penalties	7,729	15,404	130,000	114,596	11.85
Public Charges for Services	24,029	51,573	885,000	833,427	5.83
Other Fees	21,855	43,859	343,054	299,195	12.78
Miscellaneous Revenues	3,877	6,185	62,500	56,315	9.9
Other Financing Sources	196,173	392,345	2,404,072	2,011,727	16.32
Total Revenues	1,368,504	1,971,053	9,703,451	7,732,398	20.31
OPERATING EXPENSES					
Mayor and City Council	4,932	9,541	61,300	51,759	15.56
City Manager	17,314	36,601	214,141	177,540	17.09
City Attorney	10,201	21,432	135,350	113,918	15.83
City Clerk	18,277	37,427	153,903	116,476	24.32
Police Department	331,030	567,425	3,321,953	2,754,528	17.08
Fire Department	246,361	372,922	2,129,724	1,756,802	17.51
Community Development	25,094	53,932	457,041	403,109	11.8
Engineering	20,484	41,754	327,590	285,836	12.75
Street Division	131,127	256,227	1,657,979	1,401,752	15.45
Cemetery Division	8,436	37,260	160,332	123,072	23.24
Municipal Building	37,443	80,713	742,171	661,458	10.88
Economic Development	16,095	44,997	336,107	291,110	13.39
Total Expenses	866,795	1,560,229	9,697,591	8,137,362	16.09
Revenue over Expenses	501,709	410,824	5,860	(404,964)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	PROPERTY TAX	441,604.38	441,604.38	1,037,043.00 (595,438.62)	42.6
01-11-31110	PROPERTY TAX - POLICE PENSION	133,174.12	133,174.12	299,688.00 (166,513.88)	44.4
01-11-31120	PROPERTY TAX - FIRE PENSION	113,001.28	113,001.28	254,297.00 (141,295.72)	44.4
01-11-31500	ROAD & BRIDGE TAX	70,587.18	70,587.18	155,000.00 (84,412.82)	45.5
	TOTAL TAXES	758,366.96	758,366.96	1,746,028.00 (987,661.04)	43.4
<u>LICENSES & PERMITS</u>					
01-11-32100	LIQUOR LICENSES	19,050.00	19,050.00	22,000.00 (2,950.00)	86.6
01-11-32500	FRANCHISE LICENSE	.00	29,668.56	115,000.00 (85,331.44)	25.8
01-11-32510	TELECOMMUNICATIONS TAX	35,350.23	69,898.67	420,000.00 (350,101.33)	16.6
01-11-32600	AMUSEMENT LICENSE	.00	.00	2,000.00 (2,000.00)	.0
01-11-33100	BUILDING PERMITS	12,959.00	17,667.00	50,000.00 (32,333.00)	35.3
01-11-33500	ALARM FEES & FINES	1,700.00	1,700.00	3,000.00 (1,300.00)	56.7
	TOTAL LICENSES & PERMITS	69,059.23	137,984.23	612,000.00 (474,015.77)	22.6
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	STATE INCOME TAX	103,734.64	154,497.27	928,678.00 (774,180.73)	16.6
01-11-34200	REPLACEMENT TAX	.00	51,525.14	200,000.00 (148,474.86)	25.8
01-11-34300	VIDEO GAMING TAX	10,109.78	20,798.73	100,000.00 (79,201.27)	20.8
01-11-34400	SALES TAX	153,830.50	300,610.55	1,965,000.00 (1,664,389.45)	15.3
01-11-34450	LOCAL USE TAX	18,021.48	35,114.10	177,119.00 (142,004.90)	19.8
01-11-34762	BROWNFIELD GRANT	1,718.25	2,790.75	150,000.00 (147,209.25)	1.9
	TOTAL INTERGOVERNMENTAL REVENUES	287,414.65	565,336.54	3,520,797.00 (2,955,460.46)	16.1
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	COURT FINES	7,729.17	15,403.51	130,000.00 (114,596.49)	11.9
	TOTAL FINES, FORFEITURES & PENALTIES	7,729.17	15,403.51	130,000.00 (114,596.49)	11.9
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	AMBULANCE FEES	4,991.95	9,698.24	550,000.00 (540,301.76)	1.8
01-11-36700	POLICE FEES	4,938.40	18,775.40	75,000.00 (56,224.60)	25.0
01-11-36800	FIRE PROTECTION FEES	5,000.00	10,000.00	60,000.00 (50,000.00)	16.7
01-11-36900	STREET DIVISION FEES	299.00	48.00	75,000.00 (74,951.00)	.1
01-11-39960	WATER RECL SOLID WASTE CHARGE	6,800.00	13,050.00	125,000.00 (111,950.00)	10.4
	TOTAL PUBLIC CHARGES FOR SERVICES	24,029.35	51,572.64	885,000.00 (833,427.36)	5.8
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	725.00	1,600.00	21,000.00	(19,400.00)	7.6
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	14,250.00	85,500.00	(71,250.00)	16.7
01-11-37900 OTHER REVENUES	14,004.50	28,009.00	168,054.00	(140,045.00)	16.7
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	15,000.00	(15,000.00)	.0
01-11-37903 REIMBURSEMENT OF COMM BRANDING	.00	.00	51,000.00	(51,000.00)	.0
01-11-37910 BUILDING AND ZONING FEES	.00	.00	2,000.00	(2,000.00)	.0
TOTAL OTHER FEES	21,854.50	43,859.00	343,054.00	(299,195.00)	12.8
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	58.44	94.26	500.00	(405.74)	18.9
01-11-38110 INTEREST INCOME-CEMETERY	.00	.00	3,000.00	(3,000.00)	.0
01-11-38700 LOT SALES	.00	475.00	16,000.00	(15,525.00)	3.0
01-11-38800 CEMETERY RECEIPTS	420.00	490.00	3,000.00	(2,510.00)	16.3
01-11-38900 MISCELLANEOUS	3,398.60	5,125.60	40,000.00	(34,874.40)	12.8
TOTAL MISCELLANEOUS REVENUE	3,877.04	6,184.86	62,500.00	(56,315.14)	9.9
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	132,528.08	265,056.16	1,590,337.00	(1,325,280.84)	16.7
01-11-39920 TRANSFER FROM WATER	8,004.67	16,009.34	96,056.00	(80,046.66)	16.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,889.92	21,779.84	130,679.00	(108,899.16)	16.7
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	2,000.00	12,000.00	(10,000.00)	16.7
01-11-39949 MFT FUND TRANSFER	.00	.00	50,000.00	(50,000.00)	.0
01-11-39950 SOLID WASTE TRANSFER	43,750.00	87,500.00	525,000.00	(437,500.00)	16.7
TOTAL OTHER FINANCING SOURCES	196,172.67	392,345.34	2,404,072.00	(2,011,726.66)	16.3
TOTAL FUND REVENUE	1,368,503.57	1,971,053.08	9,703,451.00	(7,732,397.92)	20.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2015

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>						
01-12-43000-000	SALARIES (ELECTED)	4,162.16	8,463.06	50,500.00	(42,036.94)	16.8
01-12-54900-000	OTHER PROFESSIONAL SERVICES	.00	.00	100.00	(100.00)	.0
01-12-55400-000	PRINTING	.00	.00	200.00	(200.00)	.0
01-12-56100-000	DUES	175.00	175.00	1,000.00	(825.00)	17.5
01-12-56200-000	TRAVEL EXPENSES	423.92	423.92	2,000.00	(1,576.08)	21.2
01-12-56500-000	PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-12-56600-000	CONFERENCE EXPENSES	.00	.00	4,000.00	(4,000.00)	.0
01-12-65100-000	OFFICE SUPPLIES	171.32	241.80	600.00	(358.20)	40.3
01-12-83000-000	EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000	COMMUNITY RELATIONS	.00	236.91	800.00	(563.09)	29.6
TOTAL MAYOR/CITY COUNCIL		4,932.40	9,540.69	61,300.00	(51,759.31)	15.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	10,595.46	18,435.15	74,534.00	(56,098.85)	24.7
01-13-42200-000 SALARIES-PART-TIME	1,807.81	3,681.32	21,949.00	(18,267.68)	16.8
01-13-42400-000 VACATION	2,141.65	4,560.88	.00	4,560.88	.0
01-13-45100-000 HEALTH INSURANCE	1,899.14	3,798.28	19,670.00	(15,871.72)	19.3
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	(300.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	750.00	(750.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	20.00	20.00	300.00	(280.00)	6.7
01-13-55100-000 POSTAGE	1,000.00	1,000.00	7,000.00	(6,000.00)	14.3
01-13-55300-000 PUBLISHING	.00	.00	1,000.00	(1,000.00)	.0
01-13-55400-000 PRINTING	.00	.00	500.00	(500.00)	.0
01-13-56100-000 DUES	.00	80.00	600.00	(520.00)	13.3
01-13-56200-000 TRAVEL EXPENSES	.00	.00	4,500.00	(4,500.00)	.0
01-13-56300-000 TRAINING	.00	.00	700.00	(700.00)	.0
01-13-56500-000 PUBLICATIONS	.00	.00	300.00	(300.00)	.0
01-13-56600-000 CONFERENCE	.00	.00	3,500.00	(3,500.00)	.0
01-13-65100-000 OFFICE SUPPLIES	33.03	2,273.47	1,500.00	773.47	151.6
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	.0
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	780.00	1,077.50	14,000.00	(12,922.50)	7.7
TOTAL CITY CLERK	18,277.09	37,426.60	153,903.00	(116,476.40)	24.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	3,027.83	6,330.81	38,842.00	(32,511.19)	16.3
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	.0
01-17-42400-000 VACATION	173.40	173.40	.00	173.40	.0
01-17-45100-000 HEALTH INSURANCE	532.80	1,065.60	7,870.00	(6,604.40)	13.9
01-17-51100-000 MAINTENANCE (BUILDING)	1,053.07	1,053.07	9,000.00	(7,946.93)	11.7
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	1,000.00	(1,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	159.99	496.95	1,800.00	(1,303.05)	27.6
01-17-53700-000 NETWORK ADMINISTRATION	10,761.42	21,522.84	129,137.00	(107,614.16)	16.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	4,423.60	4,678.60	35,000.00	(30,321.40)	13.4
01-17-55200-000 TELEPHONE	310.58	642.02	2,000.00	(1,357.98)	32.1
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-17-57100-000 UTILITIES	97.43	6,232.23	60,000.00	(53,767.77)	10.4
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	81.00	500.00	(419.00)	16.2
01-17-57900-000 OTHER CONTRACTUAL SERVICES	144.00	144.00	1,000.00	(856.00)	14.4
01-17-59500-000 PROPERTY TAX	15.52	4,200.42	4,500.00	(299.58)	93.3
01-17-61100-000 MAINTENANCE BUILDING	49.99	49.99	6,000.00	(5,950.01)	.8
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	15.99	546.45	1,000.00	(453.55)	54.7
01-17-65100-000 OFFICE SUPPLIES	82.20	295.56	2,500.00	(2,204.44)	11.8
01-17-65400-000 GENERAL SUPPLIES	127.56	430.33	5,000.00	(4,569.67)	8.6
01-17-82000-000 BUILDING	.00	.00	20,000.00	(20,000.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	155,000.00	(155,000.00)	.0
01-17-91100-000 COMMUNITY RELATIONS	.00	286.83	26,000.00	(25,713.17)	1.1
01-17-91400-000 SALES TAX REBATE	1,817.11	3,282.07	60,000.00	(56,737.93)	5.4
01-17-99964-000 TRANSFER ADMIN SERVICE	14,610.17	29,220.34	175,322.00	(146,101.66)	16.7
TOTAL MUNICIPAL BUILDING	37,443.16	80,712.51	742,171.00	(661,458.49)	10.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 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	9,675.66	20,906.91	130,000.00	(109,093.09)	16.1
01-18-53310-000 DEVELOPER LEGAL EXPENSE	525.00	525.00	5,000.00	(4,475.00)	10.5
01-18-56100-000 DUES	.00	.00	100.00	(100.00)	.0
01-18-56600-000 CONFERENCE EXPENSES	.00	.00	250.00	(250.00)	.0
TOTAL CITY ATTORNEY	<u>10,200.66</u>	<u>21,431.91</u>	<u>135,350.00</u>	<u>(113,918.09)</u>	<u>15.8</u>

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	13,177.03	27,582.94	160,350.00	(132,767.06)	17.2
01-19-42400-000 VACATION	1,232.12	1,232.12	.00	1,232.12	.0
01-19-42500-000 SICK PAY	.00	431.24	.00	431.24	.0
01-19-45100-000 HEALTH INSURANCE	1,899.16	3,798.32	27,341.00	(23,542.68)	13.9
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	5,000.00	(5,000.00)	.0
01-19-55200-000 TELEPHONE	160.55	321.10	3,600.00	(3,278.90)	8.9
01-19-56100-000 DUES	504.25	637.25	3,000.00	(2,362.75)	21.2
01-19-56200-000 TRAVEL EXPENSES	31.64	93.73	2,500.00	(2,406.27)	3.8
01-19-56400-000 TUITION	.00	1,565.54	6,000.00	(4,434.46)	26.1
01-19-56500-000 PUBLICATIONS	119.00	129.16	150.00	(20.84)	86.1
01-19-56600-000 CONFERENCE EXPENSES	.00	319.08	3,700.00	(3,380.92)	8.6
01-19-65100-000 OFFICE SUPPLIES	29.89	105.59	500.00	(394.41)	21.1
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	160.00	385.00	1,000.00	(615.00)	38.5
TOTAL CITY MANAGER	17,313.64	36,601.07	214,141.00	(177,539.93)	17.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2015

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	88,166.95	185,712.78	1,306,865.00	(1,121,152.22)	14.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	123,557.65	276,188.44	1,860,132.00	(1,583,943.56)	14.9
01-21-42200-000 SALARIES - PART-TIME	1,957.56	6,430.99	65,000.00	(58,569.01)	9.9
01-21-42300-000 SALARIES - OVERTIME	11,269.41	21,095.16	160,000.00	(138,904.84)	13.2
01-21-42400-000 SALARIES - VACATION PAY	20,114.31	29,096.03	.00	29,096.03	.0
01-21-42500-000 SALARIES - SICK PAY	656.00	2,289.47	.00	2,289.47	.0
01-21-42800-000 OIC - ON-CALL FTO	2,454.39	4,572.40	21,000.00	(16,427.60)	21.8
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	133,174.12	133,174.12	365,754.00	(232,579.88)	36.4
01-21-45100-000 HEALTH INSURANCE	26,424.58	53,532.33	400,087.00	(346,554.67)	13.4
01-21-47100-000 UNIFORM ALLOWANCE	1,164.53	2,693.86	35,000.00	(32,306.14)	7.7
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,587.75	3,399.57	34,000.00	(30,600.43)	10.0
01-21-51300-000 MAINTENANCE - VEHICLE	(3,374.10)	(1,511.70)	40,000.00	(41,511.70)	(3.8)
01-21-53400-000 MEDICAL SERVICES	287.45	387.45	2,000.00	(1,612.55)	19.4
01-21-53700-000 DATA PROCESSING SERVICES	495.00	1,337.08	26,000.00	(24,662.92)	5.1
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	12,000.00	(12,000.00)	.0
01-21-55100-000 POSTAGE	29.83	29.83	150.00	(120.17)	19.9
01-21-55200-000 TELEPHONE	1,412.67	2,888.38	15,000.00	(12,111.62)	19.3
01-21-55300-000 PUBLISHING	.00	150.00	600.00	(450.00)	25.0
01-21-55400-000 PRINTING	.00	.00	3,000.00	(3,000.00)	.0
01-21-56100-000 DUES	2,345.25	2,440.25	5,000.00	(2,559.75)	48.8
01-21-56200-000 TRAVEL EXPENSES	489.20	1,050.69	5,000.00	(3,949.31)	21.0
01-21-56300-000 TRAINING	320.00	320.00	15,000.00	(14,680.00)	2.1
01-21-57100-000 UTILITIES	97.14	216.09	1,400.00	(1,183.91)	15.4
01-21-57800-000 ANIMAL CONTROL	281.50	281.50	3,000.00	(2,718.50)	9.4
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	46.64	4,000.00	(3,953.36)	1.2
01-21-65100-000 OFFICE SUPPLIES	282.03	528.15	6,000.00	(5,471.85)	8.8
01-21-65200-000 OPERATING SUPPLIES	672.19	3,534.99	17,000.00	(13,465.01)	20.8
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,900.81	7,026.14	65,000.00	(57,973.86)	10.8
01-21-65800-000 PRISONER SUPPLIES	.00	10.75	2,500.00	(2,489.25)	.4
01-21-66200-000 K9 SUPPLIES	204.14	353.49	1,919.00	(1,565.51)	18.4
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	14,496.00	60,740.00	(46,244.00)	23.9
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	82,184.00	(82,184.00)	.0
01-21-91700-000 INVESTIGATIONS	140.00	280.00	2,000.00	(1,720.00)	14.0
01-21-91710-000 DRUG INVESTIGATIONS	1,086.79	1,086.79	7,635.00	(6,548.21)	14.2
01-21-92400-000 DUI	.00	.00	3,352.00	(3,352.00)	.0
TOTAL POLICE DEPARTMENT	331,030.20	567,424.89	3,321,953.00	(2,754,528.11)	17.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	80,205.36	159,858.84	1,014,264.00	(854,405.16)	15.8
01-22-42200-000 SALARIES - PART-TIME	4,870.87	9,381.75	83,400.00	(74,018.25)	11.3
01-22-42300-000 SALARY EXPENSE - OVERTIME	13,880.20	23,443.72	166,000.00	(142,556.28)	14.1
01-22-42400-000 SALARIES - VACATION PAY	8,089.12	13,519.96	.00	13,519.96	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	113,001.28	113,001.28	310,357.00	(197,355.72)	36.4
01-22-45100-000 HEALTH INSURANCE	14,428.26	28,856.52	207,713.00	(178,856.48)	13.9
01-22-47100-000 UNIFORM ALLOWANCE	738.50	1,007.05	11,000.00	(9,992.95)	9.2
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	154.48	3,245.37	8,000.00	(4,754.63)	40.6
01-22-51200-000 MAINTENANCE SERVICE - EQUIPMENT	180.00	910.04	9,000.00	(8,089.96)	10.1
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	4,882.20	4,882.20	9,000.00	(4,117.80)	54.3
01-22-53400-000 MEDICAL SERVICES	335.00	335.00	7,600.00	(7,265.00)	4.4
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,202.38	6,606.00	40,000.00	(33,394.00)	16.5
01-22-55100-000 POSTAGE	.00	.00	200.00	(200.00)	.0
01-22-55200-000 TELEPHONE	603.66	1,237.58	9,500.00	(8,262.42)	13.0
01-22-56100-000 DUES	.00	.00	1,400.00	(1,400.00)	.0
01-22-56200-000 TRAVEL EXPENSES	.00	166.60	1,800.00	(1,633.40)	9.3
01-22-56300-000 TRAINING	.00	508.04	6,000.00	(5,491.96)	8.5
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,000.00	(2,000.00)	.0
01-22-56500-000 PUBLICATIONS	.00	.00	1,300.00	(1,300.00)	.0
01-22-57100-000 UTILITIES	97.14	1,032.44	19,000.00	(17,967.56)	5.4
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	111.27	111.27	3,000.00	(2,888.73)	3.7
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	849.97	5,000.00	(4,150.03)	17.0
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	396.14	396.14	4,000.00	(3,603.86)	9.9
01-22-65100-000 OFFICE SUPPLIES	.00	1,189.05	2,000.00	(810.95)	59.5
01-22-65200-000 OPERATING SUPPLIES	212.66	555.52	14,000.00	(13,444.48)	4.0
01-22-65400-000 JANITORIAL SUPPLIES	321.24	543.89	4,200.00	(3,656.11)	13.0
01-22-65500-000 AUTOMOTIVE FUEL/OIL	851.60	1,283.45	19,000.00	(17,716.55)	6.8
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	57,490.00	(57,490.00)	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	113,500.00	(113,500.00)	.0
TOTAL FIRE DEPARTMENT	246,361.36	372,921.68	2,129,724.00	(1,756,802.32)	17.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2015

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	577,391.56	940,346.57	5,451,677.00	(4,511,330.43)	17.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2015

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>						
01-41-42100-000	SALARIES (FULL-TIME)	45,292.66	94,392.81	647,482.00	(553,089.19)	14.6
01-41-42200-000	SALARIES (PART-TIME)	1,482.29	2,185.29	8,000.00	(5,814.71)	27.3
01-41-42300-000	SALARY EXPENSE-OVERTIME	1,191.03	1,468.09	60,564.00	(59,095.91)	2.4
01-41-42400-000	VACATION	5,363.16	10,336.73	.00	10,336.73	.0
01-41-42500-000	SICK	2,873.42	4,113.34	.00	4,113.34	.0
01-41-42600-000	SALARIES-PAGER PAY	1,071.36	2,173.15	19,000.00	(16,826.85)	11.4
01-41-45100-000	HEALTH INSURANCE	11,524.32	22,987.84	153,033.00	(130,045.16)	15.0
01-41-47100-000	UNIFORM ALLOWANCE	.00	.00	1,000.00	(1,000.00)	.0
01-41-47300-000	CLOTHING ACQUISITION	.00	329.40	2,000.00	(1,670.60)	16.5
01-41-51100-000	MAINTENANCE (BUILDING)	.00	.00	2,500.00	(2,500.00)	.0
01-41-51200-000	MAINTENANCE (EQUIPMENT)	.00	2,982.49	15,000.00	(12,017.51)	19.9
01-41-51300-000	MAINT.SERVICE-VEHICLE	65.00	657.33	15,000.00	(14,342.67)	4.4
01-41-51400-000	MAINTENANCE STREET	7,200.00	6,615.00	30,000.00	(23,385.00)	22.1
01-41-51600-000	MAINTENANCE SNOW REMOVAL	.00	.00	5,000.00	(5,000.00)	.0
01-41-52900-000	MAINTENANCE OTHER	.00	.00	5,000.00	(5,000.00)	.0
01-41-53600-000	JANITORIAL SERVICES	.00	.00	1,000.00	(1,000.00)	.0
01-41-54900-000	OTHER PROFESSIONAL SERVICES	3,280.94	4,926.88	14,000.00	(9,073.12)	35.2
01-41-55100-000	POSTAGE	.00	.00	100.00	(100.00)	.0
01-41-55200-000	TELEPHONE	355.25	(75.01)	4,000.00	(4,075.01)	(1.9)
01-41-55300-000	PUBLISHING	71.20	71.20	300.00	(228.80)	23.7
01-41-56200-000	TRAVEL EXPENSES	.00	98.10	500.00	(401.90)	19.6
01-41-56300-000	TRAINING	.00	20.32	3,500.00	(3,479.68)	.6
01-41-57100-000	UTILITIES	749.72	1,944.15	15,000.00	(13,055.85)	13.0
01-41-57200-000	STREET LIGHTING	10,786.53	24,474.04	173,000.00	(148,525.96)	14.2
01-41-59400-000	LEASE OR RENTALS	.00	.00	5,000.00	(5,000.00)	.0
01-41-61100-000	MAINTENANCE BUILDING	1,232.30	1,232.30	5,000.00	(3,767.70)	24.7
01-41-61200-000	MAINTENANCE (EQUIPMENT)	4,367.29	4,496.67	16,000.00	(11,503.33)	28.1
01-41-61300-000	MAINT.SUPPLIES-VEHICLE	1,344.09	3,426.72	35,000.00	(31,573.28)	9.8
01-41-61400-000	SUPPLIES STREETS	6,983.00	13,276.93	52,000.00	(38,723.07)	25.5
01-41-61600-000	SUPPLIES SNOW REMOVAL	.00	.00	125,000.00	(125,000.00)	.0
01-41-61700-000	MAINT.SUPPLIES-GROUNDS	4,963.35	9,298.10	12,000.00	(2,701.90)	77.5
01-41-62900-000	SUPPLIES OTHER	4,068.33	4,240.77	15,000.00	(10,759.23)	28.3
01-41-65100-000	OFFICE SUPPLIES	.00	128.64	2,000.00	(1,871.36)	6.4
01-41-65200-000	OPERATING SUPPLIES	529.43	977.92	8,000.00	(7,022.08)	12.2
01-41-65300-000	SMALL TOOLS	191.86	236.85	3,200.00	(2,963.15)	7.4
01-41-65400-000	JANITORIAL SUPPLIES	162.62	574.73	1,000.00	(425.27)	57.5
01-41-65500-000	GASOLINE/OIL	2,722.16	5,021.79	65,000.00	(59,978.21)	7.7
01-41-66100-000	SAFETY SUPPLIES	.00	568.73	3,500.00	(2,931.27)	16.3
01-41-83000-000	CAPITAL OUTLAY - EQUIPMENT	4,730.62	21,495.56	53,800.00	(32,304.44)	40.0
01-41-84000-000	CAPITAL OUTLAY - VEHICLE	.00	.00	30,000.00	(30,000.00)	.0
01-41-89000-000	CAPITAL OUTLAY - OTHER	8,505.21	11,550.38	51,000.00	(39,449.62)	22.7
01-41-92900-000	MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL STREET DIVISION		131,127.14	256,227.24	1,657,979.00	(1,401,751.76)	15.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,817.36	9,141.79	65,312.00	(56,170.21)	14.0
01-46-42200-000 SALARIES (PART-TIME)	.00	.00	4,500.00	(4,500.00)	.0
01-46-42300-000 SALARY EXPENSE-OVERTIME	384.65	384.65	6,900.00	(6,515.35)	5.6
01-46-42400-000 VACATION	690.50	1,909.29	.00	1,909.29	.0
01-46-42500-000 SICK PAY	.00	125.72	.00	125.72	.0
01-46-45100-000 HEALTH INSURANCE	1,305.54	2,671.88	19,670.00	(16,998.12)	13.6
01-46-47100-000 UNIFORM ALLOWANCE	.00	.00	300.00	(300.00)	.0
01-46-47300-000 CLOTHING ACQUISITION	.00	.00	200.00	(200.00)	.0
01-46-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,000.00	(1,000.00)	.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	.00	300.00	(300.00)	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	200.00	4,392.00	5,000.00	(608.00)	87.8
01-46-55200-000 TELEPHONE	170.49	1,030.14	1,100.00	(69.86)	93.7
01-46-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-46-56200-000 TRAVEL EXPENSES	.00	.00	100.00	(100.00)	.0
01-46-56300-000 TRAINING	.00	.00	100.00	(100.00)	.0
01-46-57100-000 UTILITIES	144.85	332.62	3,400.00	(3,067.38)	9.8
01-46-61100-000 MAINTENANCE BUILDING	68.00	68.00	1,000.00	(932.00)	6.8
01-46-61200-000 MAINTENANCE (EQUIPMENT)	348.90	348.90	1,000.00	(651.10)	34.9
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	374.58	1,500.00	(1,125.42)	25.0
01-46-65200-000 OPERATING SUPPLIES	.00	.00	700.00	(700.00)	.0
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	14.99	100.00	(85.01)	15.0
01-46-65500-000 GASOLINE/OIL	305.58	543.09	5,800.00	(5,256.91)	9.4
01-46-66100-000 SAFETY SUPPLIES	.00	.00	250.00	(250.00)	.0
01-46-83000-000 EQUIPMENT	.00	15,198.00	36,800.00	(21,602.00)	41.3
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	724.33	3,500.00	(2,775.67)	20.7
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	100.00	(100.00)	.0
TOTAL CEMETERY	8,435.87	37,259.98	160,332.00	(123,072.02)	23.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	12,541.16	26,224.16	169,100.00	(142,875.84)	15.5
01-48-42200-000 SALARIES-PART-TIME	.00	.00	11,700.00	(11,700.00)	.0
01-48-42400-000 VACATION	1,395.62	2,092.32	.00	2,092.32	.0
01-48-45100-000 HEALTH INSURANCE	2,732.68	5,465.36	39,340.00	(33,874.64)	13.9
01-48-51100-000 MAINTENANCE (BUILDING)	99.00	99.00	12,200.00	(12,101.00)	.8
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,600.00	(1,600.00)	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	.00	210.97	2,000.00	(1,789.03)	10.6
01-48-53200-000 ENGINEERING SERVICE	718.50	1,553.50	26,000.00	(24,446.50)	6.0
01-48-54900-000 OTHER PROFESSIONAL SERVICES	114.16	275.17	4,100.00	(3,824.83)	6.7
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	565.27	845.43	2,600.00	(1,754.57)	32.5
01-48-55300-000 PUBLISHING	.00	43.00	200.00	(157.00)	21.5
01-48-56100-000 DUES	.00	.00	1,200.00	(1,200.00)	.0
01-48-56200-000 TRAVEL EXPENSES	921.98	1,070.43	2,000.00	(929.57)	53.5
01-48-56300-000 TRAINING	345.00	345.00	2,500.00	(2,155.00)	13.8
01-48-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-48-57100-000 UTILITIES	83.87	484.52	4,700.00	(4,215.48)	10.3
01-48-61200-000 SUPPLIES (EQUIPMENT)	824.99	1,649.23	2,400.00	(750.77)	68.7
01-48-65100-000 OFFICE SUPPLIES	89.63	305.27	1,000.00	(694.73)	30.5
01-48-65300-000 SMALL TOOLS	43.97	43.97	850.00	(806.03)	5.2
01-48-65400-000 JANITORIAL SUPPLIES	18.84	52.61	600.00	(547.39)	8.8
01-48-65500-000 GASOLINE & OIL	189.63	560.20	3,800.00	(3,239.80)	14.7
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	(100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	80.16	5,600.00	(5,519.84)	1.4
01-48-82000-000 BUILDING	.00	.00	2,000.00	(2,000.00)	.0
01-48-83000-000 EQUIPMENT	.00	313.77	3,000.00	(2,686.23)	10.5
01-48-84000-000 VEHICLES	.00	.00	28,000.00	(28,000.00)	.0
01-48-87000-000 FURNITURE	.00	.00	700.00	(700.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	39.75	50.00	(10.25)	79.5
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	(100.00)	.0
TOTAL ENGINEERING	20,484.30	41,753.82	327,590.00	(285,836.18)	12.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2015

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	160,047.31	335,241.04	2,145,901.00	(1,810,659.96)	15.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING JUNE 30, 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)	15,772.34	31,919.81	207,845.00	(175,925.19)	15.4
01-44-42200-000 SALARIES (PART-TIME)	.00	31.81	.00	31.81	.0
01-44-42400-000 VACATION	1,973.37	3,842.43	.00	3,842.43	.0
01-44-42500-000 SICK	.00	271.44	.00	271.44	.0
01-44-45100-000 HEALTH INSURANCE	3,115.11	6,230.30	44,846.00	(38,615.70)	13.9
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	.00	1,500.00	(1,500.00)	.0
01-44-52900-000 NUISANCE ABATEMENT	450.00	450.00	3,500.00	(3,050.00)	12.9
01-44-53300-000 LEGAL SERVICE	.00	105.00	1,900.00	(1,795.00)	5.5
01-44-53400-000 MEDICAL SERVICES	105.00	105.00	100.00	5.00	105.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	1,044.75	6,074.50	21,000.00	(14,925.50)	28.9
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	1,120.00	1,758.50	150,000.00	(148,241.50)	1.2
01-44-55100-000 POSTAGE	52.42	52.42	300.00	(247.58)	17.5
01-44-55200-000 TELEPHONE	70.53	140.98	1,000.00	(859.02)	14.1
01-44-55300-000 PUBLISHING	53.40	115.70	2,500.00	(2,384.30)	4.6
01-44-55400-000 PRINTING	.00	230.00	500.00	(270.00)	46.0
01-44-56100-000 DUES	267.00	436.00	1,500.00	(1,064.00)	29.1
01-44-56200-000 TRAVEL EXPENSES	.00	69.24	750.00	(680.76)	9.2
01-44-56300-000 TRAINING	.00	.00	1,500.00	(1,500.00)	.0
01-44-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-44-56600-000 CONFERENCE EXPENSES	.00	.00	1,300.00	(1,300.00)	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-44-65100-000 OFFICE SUPPLIES	57.15	211.41	1,500.00	(1,288.59)	14.1
01-44-65500-000 AUTOMOTIVE FUEL/OIL	168.76	168.76	2,250.00	(2,081.24)	7.5
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	5,000.00	(5,000.00)	.0
01-44-89000-000 CAPITAL OUTLAY - OTHER	.00	875.00	5,000.00	(4,125.00)	17.5
01-44-91100-000 PUBLIC RELATIONS	.00	.00	2,000.00	(2,000.00)	.0
01-44-92900-000 MISCELLANEOUS CHARGES	843.88	843.88	.00	843.88	.0
TOTAL COMMUNITY DEVELOPMENT	25,093.71	53,932.18	457,041.00	(403,108.82)	11.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	8,547.38	18,453.43	223,045.00	(204,591.57)	8.3
01-61-42100-000 SALARIES (FULL-TIME)	(1,650.96)	14,045.27	.00	14,045.27	.0
01-61-42400-000 VACATION	2,855.78	3,019.13	.00	3,019.13	.0
01-61-42500-000 SICK	301.87	770.94	.00	770.94	.0
01-61-45100-000 HEALTH INSURANCE	2,298.74	4,397.68	36,062.00	(31,664.32)	12.2
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,400.00	(2,400.00)	.0
01-61-54910-000 OTHER PROF SVS - COMM BRANDING	.00	.00	51,000.00	(51,000.00)	.0
01-61-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-61-55200-000 TELEPHONE	117.03	242.99	1,900.00	(1,657.01)	12.8
01-61-56100-000 DUES	.00	.00	500.00	(500.00)	.0
01-61-56200-000 TRAVEL EXPENSES	1,110.70	1,358.45	5,500.00	(4,141.55)	24.7
01-61-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-61-56600-000 CONFERENCE	1,287.08	1,287.08	1,500.00	(212.92)	85.8
01-61-65100-000 OFFICE SUPPLIES	.00	193.71	1,750.00	(1,556.29)	11.1
01-61-65200-000 OPERATING SUPPLIES	40.50	40.50	150.00	(109.50)	27.0
01-61-83000-000 EQUIPMENT	1,187.50	1,187.50	11,000.00	(9,812.50)	10.8
01-61-92900-000 MISCELLANEOUS CHARGES	.00	.00	1,000.00	(1,000.00)	.0
TOTAL ECONOMIC DEVELOPMENT	16,095.40	44,996.68	336,107.00	(291,110.32)	13.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING JUNE 30, 2015

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	41,189.11	98,928.86	793,148.00	(694,219.14)	12.5
TOTAL FUND EXPENDITURES	866,794.93	1,560,229.25	9,697,591.00	(8,137,361.75)	16.1
NET REVENUE OVER EXPENDITURES	501,708.64	410,823.83	5,860.00	404,983.83	7010.7

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 2 MONTHS ENDING JUNE 30 2015

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	17,111	17,111	38,500	21,389	44.44
Insurance	96,430	96,430	217,000	120,570	44.44
Illinois Municipal Retirement	75,546	75,548	207,502	131,954	36.41
Social Security	86,650	86,650	195,050	108,400	44.42
Ambulance	26	55	100	45	54.56
Economic Development	-	-	-	-	0
Motor Fuel Tax	20,958	43,272	660,650	617,378	6.55
Utility Tax	28,723	57,799	382,000	324,201	15.13
Travel and Tourism	29,671	42,009	265,250	223,241	15.84
Sales Tax	77,832	152,329	1,058,500	906,171	14.39
Lighthouse Pointe TIF	294,761	294,767	546,045	251,278	53.98
Foreign Fire Insurance	-	-	21,100	21,100	0
TIF	-	-	-	-	0
Overweight Truck	6,072	15,589	70,200	54,611	22.21
Capital Improvement	7,917	15,834	(2,200,650)	(2,216,484)	-0.72
Stormwater Management	1,696	1,763	15,100	13,337	11.68
Technology Park	2	4	40	36	10.53
Debt Service	-	-	-	-	0
Solid Waste	34,747	93,876	1,260,500	1,166,624	7.45
Technology Center	95,518	198,584	1,266,179	1,067,595	15.68
Airport	85,090	163,673	624,428	460,755	26.21
Railroad	121,515	647,399	1,200,030	552,631	53.95
Health Insurance	105	201	1,000	799	20.11
Administrative Services	39,816	79,635	477,810	398,175	16.67
Total Revenues	1,120,188	2,082,529	6,306,334	4,223,805	33.02

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 2 MONTHS ENDING JUNE 30 2015

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	4,740	4,740	34,673	29,933	13.67
Insurance	28,824	56,648	386,548	329,900	14.65
Illinois Municipal Retirement	19,075	37,945	266,000	228,055	14.27
Social Security	15,848	30,908	201,623	170,715	15.33
Ambulance	-	-	-	-	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	-	1,007,350	1,007,350	0
Utility Tax	-	-	425,000	425,000	0
Travel and Tourism	69,657	104,096	314,281	210,185	33.12
Sales Tax	-	-	1,368,000	1,368,000	0
Lighthouse Pointe TIF	450	44,513	336,361	291,848	13.23
Foreign Fire Insurance	-	-	46,000	46,000	0
TIF	3,206	3,206	-	(3,206)	0
Overweight Truck	9,400	18,616	113,500	94,884	16.4
Capital Improvement	26,796	300,155	9,008,000	8,707,845	3.33
Stormwater Management	1,725	1,725	175,000	173,275	0.99
Technology Park	-	303	29,100	28,797	1.04
Debt Service	-	-	-	-	0
Solid Waste	154,425	235,766	1,510,465	1,274,699	15.61
Technology Center	72,603	158,525	984,760	826,235	16.1
Airport	75,669	121,418	690,204	568,786	17.59
Railroad	13,673	44,569	935,928	891,359	4.76
Health Insurance	1,202	(5,742)	26,250	31,992	-21.87
Administrative Services	35,364	74,595	538,299	463,704	13.86
Total Expenses	532,657	1,231,987	18,397,342	17,165,355	6.7
Revenue over Expenses	587,531	850,542	(12,091,008)	(12,941,550)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND June 30, 2015 and 2014

	June 30, 2015	June 30, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	20,920,469	20,154,212
Less: Accumulated Depreciation	(6,644,072)	(6,156,823)
Net Plant in Service	14,276,397	13,997,389
CURRENT ASSETS		
Cash & Investments	2,062,048	1,615,438
Customer Accounts Receivable	298,323	279,457
Other Accounts Receivable	90,705	65,545
Inventory		350
Prepaid Expenses	8,742	9,480
Total Current Assets	2,459,818	1,970,270
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	16,736,215	15,967,659
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	16,450,656	15,694,478
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	16,634,345	15,878,166
LIABILITIES		
Current Liabilities:		
Accounts Payable	66,922	64,545
Accrued Liabilities	34,948	24,948
Total Current Liabilities	101,870	89,493
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	101,870	89,493
TOTAL LIABILITIES AND EQUITY	16,736,215	15,967,659

ROCHELLE MUNICIPAL UTILITIES

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

For the 2 Months Ending June 30, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential Sales	154,390	148,852	5,538	103.7
Commercial Sales	126,236	111,436	14,800	113.3
Industrial Sales	121,311	131,525	(10,214)	92.2
Interdepartmental Sales				0
Other Operating Revenues	14,098	14,042	56	100.4
Total Operating Revenues	416,035	405,855	10,180	102.5
OPERATING EXPENSES				
Source of Supply - Operations	44,049	46,030	(1,981)	95.7
Source of Supply - Maintenance	1,731	149	1,582	1,162.6
Water Treatment - Operations	24,530	24,454	76	100.3
Water Treatment - Maintenance	5,516	3,814	1,702	144.6
Distribution - Operations	13,427	10,717	2,710	125.3
Distribution - Maintenance	38,151	33,848	4,303	112.7
Customer Accounts	21,403	16,210	5,193	132.0
Administrative and General	27,134	31,243	(4,109)	86.9
Depreciation	80,577	76,790	3,787	104.9
Indirect Transfers to Municipality				0
Total Operating Expenses	256,518	243,254	13,263	105.5
Operating Income (Loss)	159,517	162,601	(3,084)	98.1
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income		115	(115)	0
Investment Income	259	162	97	159.8
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	(311)	(86)	(225)	(361.3)
Interest Expense	(1)	(1)	1	(52.6)
Total Non-Operating Revenue (Expense)	(52)	190	(242)	(27.6)
Net Income Before Amortizations	159,465	162,791	(3,326)	98.0
Amortization of Contributions in Aid of Construction				0
Net Income	159,465	162,791	(3,326)	98.0
Operating Transfers In (Out)	73,805	(14,969)	88,774	493.1
Interfund Transfer W/WR Loan Forgiveness		2,810,874	(2,810,874)	0
Increase (Decrease) in Retained Earnings	233,269	2,958,696	(2,725,426)	7.9
RETAINED EARNINGS - Beginning of Period	16,217,387	12,735,782	3,481,605	127.3
RETAINED EARNINGS - END OF PERIOD	16,450,656	15,694,478	756,179	104.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
June 30, 2015 and 2014

	June 30, 2015	June 30, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	39,592,413	37,706,206
Less: Accumulated Depreciation	(20,818,292)	(19,686,739)
Net Plant in Service	18,974,121	18,019,467
CURRENT ASSETS		
Cash & Investments	(1,220,904)	(481,005)
Customer Accounts Receivable	940,702	1,016,349
Other Accounts Receivable	99,664	84,919
Inventory	3,480	3,480
Prepaid Expenses	22,881	22,954
Total Current Assets	(154,177)	646,698
RESTRICTED FUNDS	3,749,184	3,512,093
NON-CURRENT ASSETS		
Unamortized Loss	(1,537)	(1,537)
Note Receivable - Associated Company		
Total Non-Current Assets	(1,537)	(1,537)
TOTAL ASSETS	22,567,591	22,176,722
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,204,395	13,813,425
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,173,160	20,782,190
LIABILITIES		
Current Liabilities:		
Accounts Payable	431,434	197,476
Accrued Liabilities	72,641	66,962
Total Current Liabilities	504,075	264,458
Non-Current Liabilities:		
Bonds Payable	890,356	1,131,107
Unamortized Premium on Long-Term Debt		(1,033)
Other Non-Current Liabilities		
Total Non-Current Liabilities	890,356	1,130,075
Total Liabilities	1,394,431	1,394,532
TOTAL LIABILITIES AND EQUITY	22,567,591	22,176,722

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 2 Months Ending June 30, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential Sales	168,324	188,272	(19,948)	89.4
Commercial Sales	175,977	158,009	17,968	111.4
Industrial Sales	104,087	136,626	(32,539)	76.2
Interdepartmental Sales				.0
Other Operating Revenues	13,774	147,382	(133,608)	9.4
Total Operating Revenues	462,163	630,290	(168,127)	73.3
OPERATING EXPENSES				
Collection - Operations	13,965	13,496	469	103.5
Collection - Maintenance	14,791	11,691	3,100	126.5
Pumping - Operations		22	(22)	.0
Pumping - Maintenance	126	306	(180)	41.1
Treatment and Disposal - Operations	150,193	167,709	(17,517)	89.6
Treatment and Disposal - Maintenance	28,009	47,692	(19,683)	58.7
Customer Accounts	23,542	19,221	4,321	122.5
Administrative and General	41,124	25,812	15,312	159.3
Depreciation	154,260	148,265	5,995	104.0
Total Operating Expenses	426,009	434,214	(8,205)	98.1
Operating Income (Loss)	36,153	196,076	(159,923)	18.4
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	1,468	1,549	(81)	94.7
Non Utility Income		1,924	(1,924)	.0
Merchandising, Jobbing & Contract Income	4,279	2,417	1,862	177.0
Merchandising, Jobbing & Contract Expense	(673)	(250)	(422)	(268.7)
Amortization Expense	(1,537)	(504)	(1,032)	(304.7)
Interest Expense	(3,377)	(4,604)	1,226	(73.4)
Total Non-Operating Revenue (Expense)	160	532	(372)	30.1
Net Income Before Amortizations	36,314	196,608	(160,295)	18.5
Amortization of Contributions in Aid of Construction				.0
Net Income	36,314	196,608	(160,295)	18.5
Operating Transfers In (Out)	109,465	(21,874)	131,339	500.4
Interfund transfer WWR loan forgiveness		(2,810,874)	2,810,874	.0
Increase (Decrease) in Retained Earnings	145,779	(2,636,140)	2,781,918	5.5
RETAINED EARNINGS - Beginning of Period	14,058,616	16,449,565	(2,390,948)	85.5
RETAINED EARNINGS - END OF PERIOD	14,204,395	13,813,425	390,970	102.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND June 30, 2015 and 2014

	June 30, 2015	June 30, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	75,511,463	73,697,093
Less: Accumulated Depreciation	(39,916,663)	(40,174,707)
Net Plant in Service	35,594,799	33,522,386
CURRENT ASSETS		
Cash & Investments	7,507,031	5,818,297
Customer Accounts Receivable	5,033,494	4,636,092
Other Accounts Receivable		
Inventory	2,764,313	2,570,858
Prepaid Expenses	222,696	326,185
Total Current Assets	15,527,533	13,351,431
RESTRICTED ASSETS	10,657,102	10,327,761
NON-CURRENT ASSETS		
Unamortized Loss	2,080,900	20,469
Other Deferred Debits	256,325	35,886
Interdepartmental Loan Receivable	664,504	1,118,624
Total Non-Current Assets	3,001,729	1,174,979
TOTAL ASSETS	64,781,164	58,376,558
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,229,935	44,190,590
Contribution in Aid of Construction (Net)		
Total Equity	43,229,935	44,190,590
LIABILITIES		
Current Liabilities:		
Accounts Payable	3,384,618	2,788,206
Accrued Liabilities	291,826	245,338
Total Current Liabilities	3,676,444	3,033,545
Non-Current Liabilities:		
Bonds Payable	17,550,889	10,680,992
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	323,895	471,432
Total Non-Current Liabilities	17,874,784	11,152,423
Total Liabilities	21,551,228	14,185,968
TOTAL LIABILITIES AND EQUITY	64,781,164	58,376,558

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 2 Months Ending June 30, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential	1,023,985	1,151,214	(127,229)	89.0
Small General Service	909,976	865,975	44,002	105.1
Large General Service	3,603,373	3,477,094	126,279	103.6
Public Street Lighting	25,204	25,198	6	100.0
Interdepartmental	83,886	82,283	1,603	102.0
Forfeited Discounts	37,056	38,281	(1,225)	96.8
Other Operating Revenues	86,175	52,656	33,519	163.7
	Total Operating Revenues	5,692,701	76,954	101.4
OPERATING EXPENSES				
Purchased Power	4,257,666	4,132,318	125,348	103.0
Generation - Operation	139,870	91,103	48,767	153.5
Generation - Maintenance	232,784	85,209	147,575	273.2
Transmission - Operation	582	489	94	119.1
Distribution - Operation	182,657	261,220	(78,563)	69.9
Distribution - Maintenance	146,478	88,081	58,398	166.3
Depreciation	372,068	360,693	11,375	103.2
Taxes Other Than Income Taxes	22,489	20,679	1,810	108.8
Customer Accounts	36,071	35,542	529	101.5
Administrative & General	359,511	330,695	28,816	108.7
Indirect Transfers to Municipality				0
	Total Operating Expenses	5,406,029	344,148	106.4
	Operating Income (Loss)	286,672	(267,194)	6.8
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	2,839	2,196	643	129.3
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(15,222)	(10,955)	(4,267)	(139.0)
Amortization Expense	14,607	(4,171)	18,778	350.2
Interest Expense	(120,275)	(110,482)	(9,793)	(108.9)
Non-Operating Revenue (Expense)	111,498	936	110,560	11,907.6
	Total Non-Operating Revenue (Expense)	(122,475)	115,921	(5.4)
	Increase (Decrease) in Retained Earnings Before Operating Transfers	164,197	(151,273)	7.9
Operating Transfers In (Out)	1,219,371	(239,405)	1,458,775	509.3
	Increase (Decrease) in Retained Earnings	(75,208)	1,307,502	1,638.5
RETAINED EARNINGS - Beginning of Period	41,997,641	44,265,798	(2,268,156)	94.9
RETAINED EARNINGS - END OF PERIOD	43,229,935	44,190,590	(960,654)	97.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS June 30, 2015 and 2014

	June 30, 2015	June 30, 2014	
ASSETS			
PLANT IN SERVICE			
Utility Plant in Service	3,651,802	3,574,340	
Tech Center Building	428		
Less: Accumulated Depreciation	(2,793,401)	(2,743,159)	
Net Plant in Service	858,830	831,181	
LAND			
Land			
Land			
CURRENT ASSETS			
Cash & Investments	(708,469)	(531,345)	
Customer Accounts Receivable	(19,233)	2,120	
Miscellaneous Accounts Receivable		8,441	
Prepaid Expenses	2,925	472	
Inventory			
Total Current Assets	(724,777)	(522,312)	
TOTAL ASSETS	134,053	308,869	
LIABILITIES AND EQUITY			
EQUITY			
Retained Earnings	(505,054)	(358,016)	
Revenue over Expenditures	(20,629)	(45,713)	
Contribution in Aid of Construction (Net)	352,922	352,922	
Total Equity	(172,761)	(50,807)	
LIABILITIES			
Current Liabilities:			
Accounts Payable	7,389	12,690	
Accrued Liabilities	31,052	23,611	
Other Liabilities			
Total Current Liabilities	38,441	36,301	
Non-Current Liabilities:			
Interdepartmental Loan Payable	268,373	323,374	
2008 Bonds Payable			
Total Non-Current Liabilities	268,373	323,374	
Total Liabilities	306,814	359,676	
TOTAL LIABILITIES AND EQUITY	134,053	308,869	

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 2 Months Ending June 30, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Network Administration Fees	73,475	76,819	(3,145)	95.9
VOIP Services	427	5,891	(5,464)	7.2
Misc Revenues				.0
Network and Hardware Support				.0
Data Services	958	958		100.0
Fiber Internet Access	16,646	17,393	(747)	95.7
Dial-up Internet Access	2,191	2,278	(87)	96.2
Wireless Internet Access	1,605	5,381	(3,756)	29.9
Network Internet Access	3,399	3,399		100.0
Web Site Host	1,437	1,893	(456)	75.9
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	327	358	(31)	91.3
Forfeited Discounts	8	369	(361)	2.3
	100,472	114,520	(14,048)	87.7
OPERATING EXPENSES				
Personnel	34,689	39,195	(4,506)	88.5
Insurance Benefits	6,531	8,425	(1,894)	77.5
Pension & Other Benefits	6,104	7,734	(1,630)	78.9
Contractual Services- Maintenance	2,712	6,785	(4,073)	40.0
Contractual Services- Professional	24,480	24,297	182	100.8
Contractual Services- Communications	19,118	17,286	1,830	110.6
Contractual Services- Professional Development	1,588	397	1,192	400.4
Service Charges	10,480	20,470	(9,990)	51.2
Commodities - Maintenance Supplies	31		31	.0
Commodities - General Supplies	499	349	150	142.9
Other Expenditures	(35)	(18)	(19)	(221.8)
Depreciation	11,788	32,134	(20,366)	36.6
Transfer to Administrative Services	2,667	2,667		100.0
	120,630	159,723	(39,092)	75.5
Operating Income (Loss)	(20,158)	(45,203)	25,045	(44.6)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(332)	(344)	12	(96.6)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(139)	(166)	28	(83.5)
	(471)	(510)	39	(92.3)
Increase (Decrease) in Retained Earnings	(20,629)	(45,713)	25,084	(45.1)

ROCHELLE MUNICIPAL UTILITIES

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

For the 2 Months Ending June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	(505,054)	(358,016)	(147,038)	(141.1)
RETAINED EARNINGS – END OF PERIOD	<u>(525,683)</u>	<u>(403,729)</u>	<u>(121,954)</u>	<u>(130.2)</u>