

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING AUGUST 31 2015**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	30,625	882,261	1,746,028	863,767	50.53
Licenses and Permits	70,687	246,947	612,000	365,053	40.35
Intergovernmental Revenue	254,898	1,208,439	3,520,797	2,312,358	34.32
Fines, Forfeitures & Penalties	-	29,275	130,000	100,725	22.52
Public Charges for Services	63,033	142,059	885,000	742,941	16.05
Other Fees	24,380	90,993	343,054	252,061	26.52
Miscellaneous Revenues	11,198	27,493	62,500	35,007	43.99
Other Financing Sources	196,173	784,691	2,404,072	1,619,381	32.64
Total Revenues	650,993	3,412,158	9,703,451	6,291,293	35.16
OPERATING EXPENSES					
Mayor and City Council	4,335	19,645	61,300	41,655	32.05
City Manager	22,594	76,014	214,141	138,127	35.5
City Attorney	12,833	42,514	135,350	92,836	31.41
City Clerk	12,912	65,312	153,903	88,591	42.44
Police Department	228,210	1,007,359	3,321,953	2,314,594	30.32
Fire Department	132,250	651,563	2,129,724	1,478,161	30.59
Community Development	28,972	111,033	457,041	346,008	24.29
Engineering	21,271	81,934	327,590	245,656	25.01
Street Division	127,381	513,912	1,657,979	1,144,067	31
Cemetery Division	41,913	88,726	160,332	71,606	55.34
Municipal Building	42,076	179,821	742,171	562,350	24.23
Economic Development	31,993	138,624	336,107	197,483	41.24
Total Expenses	706,738	2,976,457	9,697,591	6,721,134	30.69
Revenue over Expenses	(55,745)	435,701	5,860	(429,841)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	26,050.31	545,731.52	1,037,043.00	(491,311.48)	52.6
01-11-31110	.00	133,174.12	299,688.00	(166,513.88)	44.4
01-11-31120	.00	113,001.28	254,297.00	(141,295.72)	44.4
01-11-31500	4,574.81	90,354.23	155,000.00	(64,645.77)	58.3
TOTAL TAXES	30,625.12	882,261.15	1,746,028.00	(863,766.85)	50.5
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	19,050.00	22,000.00	(2,950.00)	86.6
01-11-32500	30,735.45	60,404.01	115,000.00	(54,595.99)	52.5
01-11-32510	34,534.03	140,779.73	420,000.00	(279,220.27)	33.5
01-11-32600	.00	.00	2,000.00	(2,000.00)	.0
01-11-33100	5,142.50	24,738.50	50,000.00	(25,261.50)	49.5
01-11-33200	250.00	250.00	.00	250.00	0
01-11-33500	25.00	1,725.00	3,000.00	(1,275.00)	57.5
TOTAL LICENSES & PERMITS	70,686.98	246,947.24	612,000.00	(365,052.76)	40.4
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	71,270.78	397,387.61	928,678.00	(531,290.39)	42.8
01-11-34200	5,704.65	99,559.04	200,000.00	(100,440.96)	49.8
01-11-34300	.00	20,798.73	100,000.00	(79,201.27)	20.8
01-11-34400	158,782.10	615,238.36	1,965,000.00	(1,349,761.64)	31.3
01-11-34450	16,849.74	69,653.48	177,119.00	(107,465.52)	39.3
01-11-34762	2,290.75	5,801.50	150,000.00	(144,198.50)	3.9
TOTAL INTERGOVERNMENTAL REVENUES	254,898.02	1,208,438.72	3,520,797.00	(2,312,358.28)	34.3
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	.00	29,275.36	130,000.00	(100,724.64)	22.5
TOTAL FINES, FORFEITURES & PENALTIES	.00	29,275.36	130,000.00	(100,724.64)	22.5
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	32,024.87	47,564.42	550,000.00	(502,435.58)	8.7
01-11-36700	6,880.00	31,921.81	75,000.00	(43,078.19)	42.6
01-11-36800	5,000.00	20,000.00	60,000.00	(40,000.00)	33.3
01-11-36900	12,003.87	12,302.87	75,000.00	(62,697.13)	16.4
01-11-39960	7,144.68	30,269.68	125,000.00	(94,730.32)	24.2
TOTAL PUBLIC CHARGES FOR SERVICES	63,033.42	142,058.78	885,000.00	(742,941.22)	16.1
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	3,250.00	6,675.00	21,000.00	(14,325.00)	31.8
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	28,500.00	85,500.00	(57,000.00)	33.3
01-11-37900 OTHER REVENUES	14,004.50	56,018.00	168,054.00	(112,036.00)	33.3
01-11-37901 REIMBURSED DEVELOPER FEES	.00	(200.00)	15,000.00	(15,200.00)	(1.3)
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	24,379.50	90,993.00	343,054.00	(252,061.00)	26.5
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	97.42	271.41	500.00	(228.59)	54.3
01-11-38110 INTEREST INCOME-CEMETERY	416.25	416.25	3,000.00	(2,583.75)	13.9
01-11-38700 LOT SALES	2,375.00	3,830.00	16,000.00	(12,170.00)	23.9
01-11-38800 CEMETERY RECEIPTS	280.00	770.00	3,000.00	(2,230.00)	25.7
01-11-38900 MISCELLANEOUS	8,029.00	22,204.96	40,000.00	(17,795.04)	55.5
TOTAL MISCELLANEOUS REVENUE	11,197.67	27,492.62	62,500.00	(35,007.38)	44.0
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	132,528.08	530,112.32	1,590,337.00	(1,060,224.68)	33.3
01-11-39920 TRANSFER FROM WATER	8,004.67	32,018.68	96,056.00	(64,037.32)	33.3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,889.92	43,559.68	130,679.00	(87,119.32)	33.3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	4,000.00	12,000.00	(8,000.00)	33.3
01-11-39949 MFT FUND TRANSFER	.00	.00	50,000.00	(50,000.00)	.0
01-11-39950 SOLID WASTE TRANSFER	43,750.00	175,000.00	525,000.00	(350,000.00)	33.3
TOTAL OTHER FINANCING SOURCES	196,172.67	784,690.68	2,404,072.00	(1,619,381.32)	32.6
TOTAL FUND REVENUE	650,993.38	3,412,157.55	9,703,451.00	(6,291,293.45)	35.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,300.90	17,064.85	50,500.00	(33,435.15)	33.8
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	.00	175.00	1,000.00	(825.00)	17.5
01-12-56200-000 TRAVEL EXPENSES	.00	745.35	2,000.00	(1,254.65)	37.3
01-12-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	0
01-12-56600-000 CONFERENCE EXPENSES	.00	600.97	4,000.00	(3,399.03)	15.0
01-12-65100-000 OFFICE SUPPLIES	.00	288.20	600.00	(311.80)	48.0
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	0
01-12-91100-000 COMMUNITY RELATIONS	33.75	770.66	800.00	(29.34)	96.3
TOTAL MAYOR/CITY COUNCIL	4,334.65	19,645.03	61,300.00	(41,654.97)	32.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	5,712.93	29,963.38	74,534.00	(44,570.62)	40.2
01-13-42200-000 SALARIES-PART-TIME	1,870.63	7,421.20	21,949.00	(14,527.80)	33.8
01-13-42400-000 VACATION	634.77	5,728.04	.00	5,728.04	0
01-13-45100-000 HEALTH INSURANCE	2,049.51	7,214.13	19,670.00	(12,455.87)	36.7
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	.00	20.00	300.00	(280.00)	6.7
01-13-55100-000 POSTAGE	277.19	1,510.23	7,000.00	(5,489.77)	21.6
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	110.00	190.00	600.00	(410.00)	31.7
01-13-56200-000 TRAVEL EXPENSES	696.88	696.88	4,500.00	(3,803.12)	15.5
01-13-56300-000 TRAINING	545.00	545.00	700.00	(155.00)	77.9
01-13-56500-000 PUBLICATIONS	.00	.00	300.00	(300.00)	0
01-13-56600-000 CONFERENCE	.00	310.00	3,500.00	(3,190.00)	8.9
01-13-65100-000 OFFICE SUPPLIES	78.61	2,432.86	1,500.00	932.86	162.2
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	938.00	6,780.00	14,000.00	(7,220.00)	48.4
TOTAL CITY CLERK	12,911.52	65,311.72	153,903.00	(88,591.28)	42.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	3,227.10	12,041.54	38,842.00	(26,800.46)	31.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	.0
01-17-42400-000 VACATION	98.71	1,096.44	.00	1,096.44	.0
01-17-45100-000 HEALTH INSURANCE	799.20	2,397.60	7,670.00	(5,272.40)	31.3
01-17-51100-000 MAINTENANCE (BUILDING)	469.00	1,522.07	9,000.00	(7,477.93)	16.9
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	1,000.00	(1,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	302.99	959.93	1,800.00	(840.07)	53.3
01-17-53700-000 NETWORK ADMINISTRATION	10,761.42	43,045.68	129,137.00	(86,091.32)	33.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	868.00	16,911.60	35,000.00	(18,088.40)	48.3
01-17-55200-000 TELEPHONE	146.26	883.56	2,000.00	(1,116.44)	44.2
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-17-57100-000 UTILITIES	6,780.04	25,987.22	60,000.00	(34,012.78)	43.3
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	162.00	500.00	(338.00)	32.4
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	144.00	1,000.00	(856.00)	14.4
01-17-59500-000 PROPERTY TAX	.00	4,200.42	4,500.00	(299.58)	93.3
01-17-61100-000 MAINTENANCE BUILDING	160.43	210.42	6,000.00	(5,789.58)	3.5
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	546.45	1,000.00	(453.55)	54.7
01-17-65100-000 OFFICE SUPPLIES	453.53	848.10	2,500.00	(1,651.90)	33.9
01-17-65400-000 GENERAL SUPPLIES	326.92	1,361.95	5,000.00	(3,638.05)	27.2
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	3,032.13	8,774.09	60,000.00	(51,225.91)	14.6
01-17-99964-000 TRANSFER ADMIN SERVICE	14,610.17	58,440.68	175,322.00	(116,881.32)	33.3
TOTAL MUNICIPAL BUILDING	42,076.40	179,820.58	742,171.00	(562,350.42)	24.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	12,832.50	41,209.41	130,000.00	(88,790.59)	31.7
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	1,305.00	5,000.00	(3,695.00)	26.1
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	 12,832.50	 42,514.41	 135,350.00	 (92,835.59)	 31.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	13,245.87	53,376.47	160,350.00	(106,973.53)	33.3
01-19-42400-000 VACATION	410.71	2,607.98	.00	2,607.98	0
01-19-42500-000 SICK PAY	.00	574.99	.00	574.99	0
01-19-45100-000 HEALTH INSURANCE	2,848.74	8,546.22	27,341.00	(18,794.78)	31.3
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	5,000.00	(5,000.00)	0
01-19-55100-000 POSTAGE	.00	5.95	.00	5.95	0
01-19-55200-000 TELEPHONE	216.93	969.21	3,600.00	(2,630.79)	26.9
01-19-56100-000 DUES	.00	1,371.60	3,000.00	(1,628.40)	45.7
01-19-56200-000 TRAVEL EXPENSES	119.07	286.60	2,500.00	(2,213.40)	11.5
01-19-56400-000 TUITION	3,479.34	5,019.88	6,000.00	(980.12)	83.7
01-19-56500-000 PUBLICATIONS	.00	149.16	150.00	(84)	99.4
01-19-56600-000 CONFERENCE EXPENSES	1,362.01	1,599.40	3,700.00	(2,100.60)	43.2
01-19-65100-000 OFFICE SUPPLIES	11.37	181.45	500.00	(318.55)	36.3
01-19-83000-000 EQUIPMENT	899.99	899.99	1,000.00	(100.01)	90.0
01-19-91100-000 COMMUNITY RELATIONS	.00	425.00	1,000.00	(575.00)	42.5
TOTAL CITY MANAGER	22,594.03	76,013.90	214,141.00	(138,127.10)	35.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	94,749.10	383,305.64	1,306,865.00	(923,559.36)	29.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	131,603.17	538,219.58	1,860,132.00	(1,321,912.42)	28.9
01-21-42200-000 SALARIES - PART-TIME	4,145.43	12,596.96	65,000.00	(52,403.04)	19.4
01-21-42300-000 SALARIES - OVERTIME	14,448.48	43,909.59	160,000.00	(116,090.41)	27.4
01-21-42400-000 SALARIES - VACATION PAY	18,047.79	65,995.94	.00	65,995.94	0
01-21-42500-000 SALARIES - SICK PAY	1,196.50	6,028.44	.00	6,028.44	0
01-21-42800-000 OIC - ON-CALL FTO	1,687.06	7,935.74	21,000.00	(13,064.26)	37.8
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	133,174.12	365,754.00	(232,579.88)	36.4
01-21-45100-000 HEALTH INSURANCE	39,370.47	119,327.38	400,087.00	(280,759.62)	29.8
01-21-47100-000 UNIFORM ALLOWANCE	263.13	5,234.21	35,000.00	(29,765.79)	15.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,644.49	7,223.63	34,000.00	(26,776.37)	21.3
01-21-51300-000 MAINTENANCE - VEHICLE	2,386.69	4,838.01	40,000.00	(35,161.99)	12.1
01-21-53400-000 MEDICAL SERVICES	.00	387.45	2,000.00	(1,612.55)	19.4
01-21-53700-000 DATA PROCESSING SERVICES	.00	1,925.50	28,000.00	(24,074.50)	7.4
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	12,000.00	(12,000.00)	0
01-21-55100-000 POSTAGE	25.68	67.21	150.00	(82.79)	44.8
01-21-55200-000 TELEPHONE	1,784.80	6,105.68	15,000.00	(8,894.32)	40.7
01-21-55300-000 PUBLISHING	.00	828.00	600.00	228.00	138.0
01-21-55400-000 PRINTING	.00	982.91	3,000.00	(2,017.09)	32.8
01-21-56100-000 DUES	10.00	2,783.19	5,000.00	(2,216.81)	55.7
01-21-56200-000 TRAVEL EXPENSES	55.00	934.71	5,000.00	(4,065.29)	18.7
01-21-56300-000 TRAINING	3,800.00	4,120.00	15,000.00	(10,880.00)	27.5
01-21-57100-000 UTILITIES	97.14	417.75	1,400.00	(982.25)	29.8
01-21-57800-000 ANIMAL CONTROL	.00	351.75	3,000.00	(2,648.25)	11.7
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	263.39	399.87	4,000.00	(3,600.13)	10.0
01-21-65100-000 OFFICE SUPPLIES	237.52	1,062.95	6,000.00	(4,937.05)	17.7
01-21-65200-000 OPERATING SUPPLIES	2,814.92	8,986.17	17,000.00	(8,013.83)	52.9
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,596.76	14,147.79	65,000.00	(50,852.21)	21.8
01-21-65800-000 PRISONER SUPPLIES	.00	39.20	2,500.00	(2,460.80)	1.6
01-21-66200-000 K9 SUPPLIES	4.15	544.22	1,919.00	(1,374.78)	28.4
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	15,406.28	60,740.00	(45,333.72)	25.4
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	82,184.00	(82,184.00)	0
01-21-91700-000 INVESTIGATIONS	140.00	560.00	2,000.00	(1,440.00)	28.0
01-21-91710-000 DRUG INVESTIGATIONS	570.00	1,873.79	7,635.00	(5,961.21)	21.9
01-21-92400-000 DUI	17.00	1,151.00	3,352.00	(2,201.00)	34.3
TOTAL POLICE DEPARTMENT	228,209.55	1,007,359.02	3,321,953.00	(2,314,593.98)	30.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	69,516.76	304,615.41	1,014,264.00	(709,648.59)	30.0
01-22-42200-000 SALARIES - PART-TIME	6,408.28	28,919.25	83,400.00	(54,480.75)	34.7
01-22-42300-000 SALARY EXPENSE - OVERTIME	13,862.14	48,716.45	166,000.00	(117,283.55)	29.4
01-22-42400-000 SALARIES - VACATION PAY	11,223.97	33,741.50	.00	33,741.50	0
01-22-42500-000 SALARIES - SICK PAY	1,300.27	1,300.27	.00	1,300.27	0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	113,001.28	310,357.00	(197,355.72)	36.4
01-22-45100-000 HEALTH INSURANCE	21,642.39	64,927.17	207,713.00	(142,785.83)	31.3
01-22-47100-000 UNIFORM ALLOWANCE	5,932.11	7,575.93	11,000.00	(3,424.07)	68.9
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	1,161.35	4,447.22	8,000.00	(3,552.78)	55.6
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	1,657.60	2,567.64	9,000.00	(6,432.36)	28.5
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	30.50	5,661.88	9,000.00	(3,338.12)	62.9
01-22-53400-000 MEDICAL SERVICES	170.00	505.00	7,600.00	(7,095.00)	6.6
01-22-54900-000 OTHER PROFESSIONAL SERVICES	1,840.94	10,782.46	40,000.00	(29,217.54)	27.0
01-22-55100-000 POSTAGE	19.99	19.99	200.00	(180.01)	10.0
01-22-55200-000 TELEPHONE	539.94	2,319.26	9,500.00	(7,180.74)	24.4
01-22-56100-000 DUES	.00	732.00	1,400.00	(668.00)	52.3
01-22-56200-000 TRAVEL EXPENSES	185.00	663.76	1,800.00	(1,136.24)	36.9
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	2,008.72	6,367.48	19,000.00	(12,632.52)	33.5
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	362.39	809.05	3,000.00	(2,190.95)	27.0
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	772.95	2,130.88	5,000.00	(2,869.12)	42.6
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	1,119.29	1,856.41	4,000.00	(2,143.59)	46.4
01-22-65100-000 OFFICE SUPPLIES	218.00	1,419.49	2,000.00	(580.51)	71.0
01-22-65200-000 OPERATING SUPPLIES	1,054.19	4,152.21	14,000.00	(9,847.79)	29.7
01-22-65400-000 JANITORIAL SUPPLIES	222.79	1,199.22	4,200.00	(3,000.78)	28.6
01-22-65500-000 AUTOMOTIVE FUEL/OIL	.00	1,809.12	19,000.00	(17,190.88)	9.5
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	(9,000.00)	(4,185.00)	57,490.00	(61,675.00)	(7.3)
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	5,000.00	113,500.00	(108,500.00)	4.4
TOTAL FIRE DEPARTMENT	132,249.57	651,563.37	2,129,724.00	(1,478,160.63)	30.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2015

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	360,459.12	1,658,922.39	5,451,677.00	(3,792,754.61)	30.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	47,671.19	187,882.97	647,482.00	(459,599.03)	29.0
01-41-42200-000 SALARIES (PART-TIME)	1,248.57	5,141.00	8,000.00	(2,859.00)	64.3
01-41-42300-000 SALARY EXPENSE-OVERTIME	628.11	2,659.43	60,564.00	(57,904.57)	4.4
01-41-42400-000 VACATION	5,892.98	25,018.07	.00	25,018.07	.0
01-41-42500-000 SICK	2,233.11	6,891.46	.00	6,891.46	.0
01-41-42600-000 SALARIES-PAGER PAY	1,164.36	4,590.79	19,000.00	(14,409.21)	24.2
01-41-45100-000 HEALTH INSURANCE	17,257.45	51,708.81	153,033.00	(101,324.19)	33.8
01-41-47100-000 UNIFORM ALLOWANCE	108.72	234.72	1,000.00	(765.28)	23.5
01-41-47300-000 CLOTHING ACQUISITION	159.99	738.06	2,000.00	(1,261.94)	36.9
01-41-51100-000 MAINTENANCE (BUILDING)	75.00	499.55	2,500.00	(2,000.45)	20.0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	8,021.02	15,000.00	(6,978.98)	53.5
01-41-51300-000 MAINT.SERVICE-VEHICLE	275.83	1,264.67	15,000.00	(13,735.33)	8.4
01-41-51400-000 MAINTENANCE STREET	187.50	8,137.50	30,000.00	(21,862.50)	27.1
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	350.13	782.40	1,000.00	(217.60)	78.2
01-41-54900-000 OTHER PROFESSIONAL SERVICES	363.75	5,855.63	14,000.00	(8,144.37)	41.8
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-41-55200-000 TELEPHONE	359.99	651.09	4,000.00	(3,348.91)	16.3
01-41-55300-000 PUBLISHING	.00	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	120.32	3,500.00	(3,379.68)	3.4
01-41-57100-000 UTILITIES	853.43	3,679.56	15,000.00	(11,320.44)	24.5
01-41-57200-000 STREET LIGHTING	12,238.19	51,905.95	173,000.00	(121,094.05)	30.0
01-41-59400-000 LEASE OR RENTALS	.00	.00	5,000.00	(5,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	.00	1,873.55	5,000.00	(3,126.45)	37.5
01-41-61200-000 MAINTENANCE (EQUIPMENT)	726.15	5,296.55	16,000.00	(10,703.45)	33.1
01-41-61300-000 MAINT SUPPLIES-VEHICLE	2,526.82	8,007.27	35,000.00	(26,992.73)	22.9
01-41-61400-000 SUPPLIES STREETS	6,587.70	24,331.48	52,000.00	(27,668.52)	46.8
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	125,000.00	(125,000.00)	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	.00	9,298.10	12,000.00	(2,701.90)	77.5
01-41-62900-000 SUPPLIES OTHER	.00	4,661.54	15,000.00	(10,338.46)	31.1
01-41-65100-000 OFFICE SUPPLIES	198.48	340.00	2,000.00	(1,660.00)	17.0
01-41-65200-000 OPERATING SUPPLIES	298.33	1,965.66	8,000.00	(6,034.34)	24.6
01-41-65300-000 SMALL TOOLS	.00	236.85	3,200.00	(2,963.15)	7.4
01-41-65400-000 JANITORIAL SUPPLIES	69.05	643.78	1,000.00	(356.22)	64.4
01-41-65500-000 GASOLINE/OIL	3,061.50	11,574.99	65,000.00	(53,425.01)	17.8
01-41-66100-000 SAFETY SUPPLIES	.00	775.83	3,500.00	(2,724.17)	22.2
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	22,847.00	48,953.55	53,800.00	(4,846.45)	91.0
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	18,450.00	30,000.00	(11,550.00)	61.5
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	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	127,381.33	513,911.83	1,657,979.00	(1,144,067.17)	31.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,019.20	18,615.62	65,312.00	(46,696.38)	28.5
01-46-42200-000 SALARIES (PART-TIME)	.00	.00	4,500.00	(4,500.00)	0
01-46-42300-000 SALARY EXPENSE-OVERTIME	342.60	757.53	6,900.00	(6,142.47)	11.0
01-46-42400-000 VACATION	1,543.08	3,560.03	.00	3,560.03	0
01-46-42500-000 SICK PAY	.00	125.72	.00	125.72	0
01-46-45100-000 HEALTH INSURANCE	1,987.34	6,025.56	19,670.00	(13,844.44)	30.6
01-46-47100-000 UNIFORM ALLOWANCE	40.00	85.00	300.00	(215.00)	28.3
01-46-47300-000 CLOTHING ACQUISITION	.00	.00	200.00	(200.00)	0
01-46-51100-000 MAINTENANCE (BUILDING)	7,650.00	7,650.00	1,000.00	6,650.00	765.0
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	3,370.00	9,237.00	5,000.00	4,237.00	184.7
01-46-55200-000 TELEPHONE	180.76	1,390.39	1,100.00	290.39	126.4
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	195.75	699.61	3,400.00	(2,700.39)	20.6
01-46-61100-000 MAINTENANCE BUILDING	.00	68.00	1,000.00	(932.00)	6.8
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	474.45	1,000.00	(525.55)	47.5
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	258.32	732.87	1,500.00	(767.13)	48.9
01-46-65200-000 OPERATING SUPPLIES	.00	72.37	700.00	(627.63)	10.3
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	120.67	1,089.18	5,800.00	(4,710.82)	18.8
01-46-66100-000 SAFETY SUPPLIES	.00	.00	250.00	(250.00)	0
01-46-83000-000 EQUIPMENT	21,400.00	36,598.00	36,800.00	(202.00)	99.5
01-46-89000-000 CAPITAL OUTLAY - OTHER	805.07	1,529.40	3,500.00	(1,970.60)	43.7
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	100.00	(100.00)	0
TOTAL CEMETERY	41,912.79	88,725.72	160,332.00	(71,606.28)	55.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	13,284.99	52,926.20	169,100.00	(116,173.80)	31.3
01-48-42200-000 SALARIES-PART-TIME	.00	.00	11,700.00	(11,700.00)	.0
01-48-42400-000 VACATION	991.10	3,942.45	.00	3,942.45	.0
01-48-42500-000 SICK	125.25	250.50	.00	250.50	.0
01-48-45100-000 HEALTH INSURANCE	4,099.02	12,297.06	39,340.00	(27,042.94)	31.3
01-48-51100-000 MAINTENANCE (BUILDING)	206.63	206.63	12,200.00	(11,993.37)	1.7
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,800.00	(1,800.00)	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	21.96	252.38	2,000.00	(1,747.62)	12.6
01-48-53200-000 ENGINEERING SERVICE	.00	1,553.50	26,000.00	(24,446.50)	6.0
01-48-54900-000 OTHER PROFESSIONAL SERVICES	201.17	689.26	4,100.00	(3,410.74)	16.8
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	343.54	1,536.85	2,600.00	(1,063.15)	59.1
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	509.00	1,704.53	2,000.00	(295.47)	85.2
01-48-56300-000 TRAINING	.00	345.00	2,500.00	(2,155.00)	13.8
01-48-56500-000 PUBLICATIONS	96.25	96.25	100.00	(3.75)	96.3
01-48-57100-000 UTILITIES	521.37	1,784.69	4,700.00	(2,915.31)	38.0
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	1,649.23	2,400.00	(750.77)	68.7
01-48-65100-000 OFFICE SUPPLIES	202.71	590.95	1,000.00	(409.05)	59.1
01-48-65300-000 SMALL TOOLS	.00	43.97	850.00	(806.03)	5.2
01-48-65400-000 JANITORIAL SUPPLIES	323.64	452.72	600.00	(147.28)	75.5
01-48-65500-000 GASOLINE & OIL	315.92	1,107.49	3,800.00	(2,692.51)	29.1
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	28.00	67.75	50.00	17.75	135.5
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	(100.00)	.0
TOTAL ENGINEERING	21,270.55	81,934.34	327,590.00	(245,655.66)	25.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2015

		FUND 01				
		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS	*	190,564.67	684,571.89	2,145,901.00	(1,461,329.11)	31.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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)	17,372.96	65,885.57	207,845.00	(141,959.43)	31.7
01-44-42200-000 SALARIES (PART-TIME)	.00	31.81	.00	31.81	.0
01-44-42400-000 VACATION	856.17	6,198.34	.00	6,198.34	.0
01-44-42500-000 SICK	395.42	891.04	.00	891.04	.0
01-44-45100-000 HEALTH INSURANCE	4,672.68	14,018.10	44,846.00	(30,827.90)	31.3
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	.00	1,500.00	(1,500.00)	.0
01-44-52900-000 NUISANCE ABATEMENT	64.00	(482.97)	3,500.00	(3,982.97)	(13.8)
01-44-53300-000 LEGAL SERVICE	45.00	300.00	1,900.00	(1,600.00)	15.8
01-44-53400-000 MEDICAL SERVICES	.00	210.00	100.00	110.00	210.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	841.90	8,756.40	21,000.00	(12,243.60)	41.7
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	3,303.50	9,152.75	150,000.00	(140,847.25)	6.1
01-44-55100-000 POSTAGE	.00	59.16	300.00	(240.84)	19.7
01-44-55200-000 TELEPHONE	129.43	429.73	1,000.00	(570.27)	43.0
01-44-55300-000 PUBLISHING	355.80	1,480.85	2,500.00	(1,019.15)	59.2
01-44-55400-000 PRINTING	165.00	395.00	500.00	(105.00)	79.0
01-44-56100-000 DUES	.00	620.35	1,500.00	(879.65)	41.4
01-44-56200-000 TRAVEL EXPENSES	37.43	106.67	750.00	(643.33)	14.2
01-44-56300-000 TRAINING	.00	240.50	1,500.00	(1,259.50)	16.0
01-44-56500-000 PUBLICATIONS	112.00	112.00	250.00	(138.00)	44.8
01-44-56600-000 CONFERENCE EXPENSES	300.00	300.00	1,300.00	(1,000.00)	23.1
01-44-61200-000 SUPPLIES EQUIPMENT	.00	459.96	1,000.00	(540.04)	46.0
01-44-65100-000 OFFICE SUPPLIES	114.70	545.62	1,500.00	(954.38)	36.4
01-44-65500-000 AUTOMOTIVE FUEL/OIL	104.91	373.84	2,250.00	(1,876.16)	16.6
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	50.00	2,000.00	(1,950.00)	2.5
01-44-92900-000 MISCELLANEOUS CHARGES	100.79	23.32	.00	23.32	.0
TOTAL COMMUNITY DEVELOPMENT	28,971.69	111,033.04	457,041.00	(346,007.96)	24.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2015

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	12,890.93	40,662.69	223,045.00	(182,382.31)	18.2
01-61-42100-000 SALARIES (FULL-TIME)	7,897.92	30,547.88	00	30,547.88	0
01-61-42400-000 VACATION	706.74	4,396.25	00	4,396.25	0
01-61-42500-000 SICK	.00	1,173.17	00	1,173.17	0
01-61-45100-000 HEALTH INSURANCE	3,448.11	10,144.53	38,062.00	(25,917.47)	28.1
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	39,889.51	51,000.00	(11,110.49)	78.2
01-61-55100-000 POSTAGE	.00	.00	100.00	(100.00)	0
01-61-55200-000 TELEPHONE	122.51	490.07	1,900.00	(1,409.93)	25.8
01-61-56100-000 DUES	.00	.00	500.00	(500.00)	0
01-61-56200-000 TRAVEL EXPENSES	285.03	1,643.48	5,500.00	(3,856.52)	29.9
01-61-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	0
01-61-56600-000 CONFERENCE	.00	1,287.08	1,500.00	(212.92)	85.8
01-61-65100-000 OFFICE SUPPLIES	83.18	322.02	1,750.00	(1,427.98)	18.4
01-61-65200-000 OPERATING SUPPLIES	.00	20.25	150.00	(129.75)	13.5
01-61-83000-000 EQUIPMENT	6,270.00	7,457.50	11,000.00	(3,542.50)	67.8
01-61-92900-000 MISCELLANEOUS CHARGES	289.00	589.40	1,000.00	(410.60)	58.9
TOTAL ECONOMIC DEVELOPMENT	31,993.42	138,623.83	336,107.00	(197,483.17)	41.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 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	60,985.11	249,656.87	793,148.00	(543,491.13)	31.5
TOTAL FUND EXPENDITURES	<u>706,738.00</u>	<u>2,976,456.79</u>	<u>9,697,591.00</u>	<u>(6,721,134.21)</u>	<u>30.7</u>
NET REVENUE OVER EXPENDITURES	<u>(55,744.62)</u>	<u>435,700.76</u>	<u>5,860.00</u>	<u>429,840.76</u>	<u>7435.2</u>

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING AUGUST 31 2015

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	1,011	20,137	38,500	18,363	52.3
Insurance	5,691	113,484	217,000	103,516	52.3
Illinois Municipal Retirement	4,481	88,911	207,502	118,591	42.85
Social Security	5,114	101,974	195,050	93,076	52.28
Ambulance	35	93	100	7	92.72
Economic Development	-	-	-	-	0
Motor Fuel Tax	77	56,914	660,650	603,736	8.61
Utility Tax	27,756	82,590	382,000	299,410	21.62
Travel and Tourism	26,875	68,032	265,250	197,218	25.65
Sales Tax	81,857	230,419	1,058,500	828,081	21.77
Lighthouse Pointe TIF	24	294,793	546,045	251,252	53.99
Foreign Fire Insurance	-	-	21,100	21,100	0
TIF	-	-	-	-	0
Overweight Truck	2,927	21,542	70,200	48,658	30.69
Capital Improvement	2,044,652	23,751	(2,200,650)	(2,224,401)	-1.08
Stormwater Management	159	1,833	15,100	13,267	12.14
Technology Park	3	7	40	33	17.88
Debt Service	-	-	-	-	0
Solid Waste	69,545	345,572	1,260,500	914,928	27.42
Technology Center	100,530	297,298	1,266,179	968,881	23.48
Airport	48,380	226,924	624,428	397,504	36.34
Railroad	41	764,656	1,200,030	435,374	63.72
Health Insurance	31	247	1,000	753	24.72
Administrative Services	39,818	119,453	477,810	358,358	25
Total Revenues	2,458,985	2,858,629	6,306,334	3,447,705	45.33

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING AUGUST 31 2015

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PERCENT</u>
OPERATING EXPENSES					
Audit	23,836	4,740	34,673	29,933	13.67
Insurance	27,824	117,965	386,548	268,584	30.52
Illinois Municipal Retirement	29,064	57,446	266,000	208,554	21.6
Social Security	23,559	47,041	201,623	154,582	23.33
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	11,156	132,433	314,281	181,848	42.14
Sales Tax	-	-	1,368,000	1,368,000	0
Lighthouse Pointe TIF	-	115,251	336,361	221,110	34.26
Foreign Fire Insurance	-	-	46,000	46,000	0
TIF	17,884	14,553	-	(14,553)	0
Overweight Truck	9,285	27,778	113,500	85,722	24.47
Capital Improvement	121,014	988,595	9,008,000	8,019,405	10.97
Stormwater Management	1,952	1,725	175,000	173,275	0.99
Technology Park	-	303	29,100	28,797	1.04
Debt Service	-	-	-	-	0
Solid Waste	81,204	571,918	1,510,465	938,547	37.86
Technology Center	79,011	231,256	984,760	753,504	23.48
Airport	80,841	163,359	690,204	526,845	23.67
Railroad	20,798	67,075	935,928	868,853	7.17
Health Insurance	-	(1,503)	26,250	27,753	-5.73
Administrative Services	42,007	137,902	538,299	400,397	25.62
Total Expenses	569,433	2,677,837	18,397,342	15,719,505	14.56
Revenue over Expenses	1,889,552	180,792	(12,091,008)	(12,271,800)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND August 31, 2015 and 2014

	August 31, 2015	August 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	21,003,123	20,243,263
Less: Accumulated Depreciation	(6,726,088)	(6,233,613)
Net Plant in Service	14,277,034	14,009,650
CURRENT ASSETS		
Cash & Investments	2,140,091	1,732,199
Customer Accounts Receivable	302,977	295,384
Other Accounts Receivable	71,274	64,368
Inventory		350
Prepaid Expenses	5,824	6,280
Total Current Assets	2,520,167	2,098,581
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	16,797,201	16,108,231
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	16,555,518	15,826,959
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	16,739,206	16,010,647
LIABILITIES		
Current Liabilities:		
Accounts Payable	30,431	62,048
Accrued Liabilities	27,564	35,536
Total Current Liabilities	57,995	97,584
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	57,995	97,584
TOTAL LIABILITIES AND EQUITY	16,797,201	16,108,231

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 4 Months Ending August 31, 2015 and 2014

	2015	2014	Variance	%	
OPERATING REVENUES					
Residential Sales	311,128	301,598	9,530	103.2	
Commercial Sales	247,420	227,023	20,397	109.0	
Industrial Sales	253,049	258,567	(5,518)	97.9	
Interdepartmental Sales				.0	
Other Operating Revenues	28,511	36,187	(7,675)	78.8	
	Total Operating Revenues	840,109	823,375	16,734	102.0
OPERATING EXPENSES					
Source of Supply - Operations	92,625	94,410	(1,786)	98.1	
Source of Supply - Maintenance	2,929	1,356	1,573	216.0	
Water Treatment - Operations	51,161	47,992	3,169	106.6	
Water Treatment - Maintenance	12,973	10,086	2,887	128.6	
Distribution - Operations	24,391	26,527	(2,136)	92.0	
Distribution - Maintenance	96,022	78,073	17,948	123.0	
Customer Accounts	43,364	34,013	9,351	127.5	
Administrative and General	55,054	67,863	(12,808)	81.1	
Depreciation	161,154	153,580	7,574	104.9	
Indirect Transfers to Municipality				.0	
	Total Operating Expenses	539,672	513,901	25,771	105.0
	Operating Income (Loss)	300,437	309,473	(9,036)	97.1
NON-OPERATING REVENUE (EXPENSE)					
Non-Utility Income	40	535	(495)	7.5	
Investment Income	592	446	147	132.9	
Merchandising, Jobbing & Contract Income		45	(45)	.0	
Merchandising, Jobbing & Contract Expense	(617)	(254)	(363)	(243.2)	
Interest Expense	(2)	(5)	3	(36.8)	
	Total Non-Operating Revenue (Expense)	14	767	(754)	1.8
	Net Income Before Amortizations	300,451	310,241	(9,790)	96.8
Amortization of Contributions in Aid of Construction				.0	
	Net Income	300,451	310,241	(9,790)	96.8
Operating Transfers In (Out)	(32,019)	(29,938)	(2,081)	(107.0)	
Interfund Transfer W/WR Loan Forgiveness		2,810,874	(2,810,874)	.0	
	Increase (Decrease) in Retained Earnings	268,432	3,091,177	(2,822,744)	8.7
RETAINED EARNINGS - Beginning of Period	16,287,086	12,735,782	3,551,304	127.9	
RETAINED EARNINGS - END OF PERIOD	16,555,518	15,826,959	728,559	104.6	

ROCHELLE MUNICIPAL UTILITIES

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

	August 31, 2015	August 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	40,060,956	37,748,061
Less: Accumulated Depreciation	(20,815,538)	(19,835,004)
Net Plant in Service	19,245,418	17,913,057
CURRENT ASSETS		
Cash & Investments	(1,638,578)	(349,974)
Customer Accounts Receivable	911,368	1,001,971
Other Accounts Receivable	78,788	80,864
Inventory	3,480	3,480
Prepaid Expenses	15,254	15,199
Total Current Assets	(629,688)	751,541
RESTRICTED FUNDS	3,695,379	3,456,992
NON-CURRENT ASSETS		
Unamortized Loss		(3,073)
Note Receivable - Associated Company		
Total Non-Current Assets		(3,073)
TOTAL ASSETS	22,311,109	22,118,516
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,100,870	13,857,410
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,069,435	20,826,175
LIABILITIES		
Current Liabilities:		
Accounts Payable	290,421	76,599
Accrued Liabilities	60,897	86,700
Total Current Liabilities	351,318	163,300
Non-Current Liabilities:		
Bonds Payable	890,358	1,131,107
Unamortized Premium on Long-Term Debt		(2,085)
Other Non-Current Liabilities		
Total Non-Current Liabilities	890,358	1,129,042
Total Liabilities	1,241,674	1,292,342
TOTAL LIABILITIES AND EQUITY	22,311,109	22,118,516

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 4 Months Ending August 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential Sales	334,466	355,188	(20,722)	94.2
Commercial Sales	335,147	345,291	(10,144)	97.1
Industrial Sales	208,677	274,740	(66,063)	76.0
Interdepartmental Sales				.0
Other Operating Revenues	27,750	203,771	(176,021)	13.6
Total Operating Revenues	906,040	1,178,990	(272,951)	76.9
OPERATING EXPENSES				
Collection - Operations	32,130	31,495	635	102.0
Collection - Maintenance	38,494	23,425	15,069	164.3
Pumping - Operations	53	39	14	137.0
Pumping - Maintenance	574	419	154	136.8
Treatment and Disposal - Operations	309,171	360,938	(51,767)	85.7
Treatment and Disposal - Maintenance	76,130	98,563	(22,433)	77.2
Customer Accounts	47,636	39,903	7,732	119.4
Administrative and General	66,579	66,214	365	100.6
Depreciation	308,519	296,529	11,990	104.0
Total Operating Expenses	879,286	917,526	(38,240)	95.8
Operating Income (Loss)	26,754	261,464	(234,710)	10.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	2,915	3,182	(247)	92.2
Non Utility Income		2,166	(2,166)	.0
Merchandising, Jobbing & Contract Income	5,218	5,117	102	102.0
Merchandising, Jobbing & Contract Expense	(1,219)	(1,042)	(177)	(117.0)
Amortization Expense		(1,009)	1,009	.0
Interest Expense	(8,123)	(7,391)	(731)	(109.9)
Total Non-Operating Revenue (Expense)	(1,208)	1,003	(2,212)	(120.5)
Net Income Before Amortizations	25,546	262,467	(236,922)	9.7
Amortization of Contributions in Aid of Construction				.0
Net Income	25,546	262,467	(236,922)	9.7
Operating Transfers In (Out)	(43,560)	(43,748)	189	(99.6)
Interfund transfer WWR loan forgiveness		(2,810,874)	2,810,874	.0
Increase (Decrease) in Retained Earnings	(18,014)	(2,592,155)	2,574,141	(.7)
RETAINED EARNINGS - Beginning of Period	14,118,684	16,449,565	(2,330,880)	85.8
RETAINED EARNINGS - END OF PERIOD	14,100,670	13,857,410	243,260	101.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND August 31, 2015 and 2014

	August 31, 2015	August 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	76,409,933	75,335,707
Less: Accumulated Depreciation	(40,255,695)	(40,534,630)
Net Plant in Service	36,154,239	34,801,077
CURRENT ASSETS		
Cash & Investments	6,327,827	3,730,440
Customer Accounts Receivable	5,767,568	4,867,221
Other Accounts Receivable		
Inventory	2,642,356	2,612,494
Prepaid Expenses	198,322	307,179
Total Current Assets	14,936,072	11,517,333
RESTRICTED ASSETS	10,875,201	10,543,885
NON-CURRENT ASSETS		
Unamortized Loss	1,771,100	21,989
Other Deferred Debits	249,800	32,624
Interdepartmental Loan Receivable	647,107	1,101,280
Total Non-Current Assets	2,668,007	1,155,892
TOTAL ASSETS	64,633,518	58,018,187
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,321,067	43,895,657
Contribution in Aid of Construction (Net)		
Total Equity	43,321,067	43,895,657
LIABILITIES		
Current Liabilities		
Accounts Payable	3,238,502	2,681,727
Accrued Liabilities	214,908	295,266
Total Current Liabilities	3,453,410	2,976,993
Non-Current Liabilities		
Bonds Payable	17,538,693	10,679,296
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	320,348	466,241
Total Non-Current Liabilities	17,859,042	11,145,537
Total Liabilities	21,312,452	14,122,530
TOTAL LIABILITIES AND EQUITY	64,633,518	58,018,187

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 4 Months Ending August 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Residential	2,522,173	2,284,830	237,343	110.4
Small General Service	1,960,256	1,840,760	119,496	106.5
Large General Service	7,693,600	6,982,630	710,970	110.2
Public Street Lighting	50,426	49,870	556	101.1
Interdepartmental	191,034	169,361	21,673	112.8
Forfeited Discounts	89,515	80,597	8,918	111.1
Other Operating Revenues	250,112	141,493	108,619	176.8
Total Operating Revenues	12,757,116	11,549,541	1,207,575	110.5
OPERATING EXPENSES				
Purchased Power	8,586,852	8,475,709	111,142	101.3
Generation - Operation	336,344	243,389	92,956	138.2
Generation - Maintenance	307,627	152,874	154,752	201.2
Transmission - Operation	1,355	855	499	158.4
Distribution - Operation	376,628	493,851	(117,223)	76.3
Distribution - Maintenance	240,737	252,888	(12,151)	95.2
Depreciation	744,137	721,386	22,750	103.2
Taxes Other Than Income Taxes	47,918	46,224	1,694	103.7
Customer Accounts	90,669	91,101	(432)	99.5
Administrative & General	778,585	743,279	35,305	104.8
Indirect Transfers to Municipality				0
Total Operating Expenses	11,510,851	11,221,558	289,293	102.6
Operating Income (Loss)	1,246,265	327,983	918,282	380.0
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	5,822	4,813	1,008	121.0
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	(39,283)	(24,286)	(14,977)	(161.7)
Amortization Expense	20,278	(8,342)	28,620	243.1
Interest Expense	(240,553)	(204,499)	(36,053)	(117.6)
Non-Operating Revenue (Expense)	128,470	13,000	113,470	972.9
Total Non-Operating Revenue (Expense)	(127,246)	(219,314)	92,068	(58.0)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,119,019	108,669	1,010,350	1,029.8
Operating Transfers In (Out)	(482,112)	(478,809)	(3,303)	(100.7)
Increase (Decrease) in Retained Earnings	636,906	(370,140)	1,007,047	172.1
RETAINED EARNINGS - Beginning of Period	42,684,160	44,265,798	(1,581,637)	98.4
RETAINED EARNINGS - END OF PERIOD	43,321,067	43,895,657	(574,591)	98.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS August 31, 2015 and 2014

	August 31, 2015	August 31, 2014
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,660,996	3,600,353
Tech Center Building	428	
Less Accumulated Depreciation	(2,807,904)	(2,775,293)
Net Plant in Service	853,521	825,060
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(801,046)	(593,161)
Customer Accounts Receivable	49,523	(1,229)
Miscellaneous Accounts Receivable		5,441
Prepaid Expenses inventory	1,562	(660)
Total Current Assets	(749,961)	(589,609)
TOTAL ASSETS	103,560	235,451
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(492,312)	(358,016)
Revenue over Expenditures	(44,848)	(111,116)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(184,239)	(116,210)
LIABILITIES		
Current Liabilities:		
Accounts Payable	4,338	4,216
Accrued Liabilities	24,278	33,234
Other Liabilities		
Total Current Liabilities	28,616	37,449
Non-Current Liabilities:		
Interdepartmental Loan Payable	259,183	314,212
2008 Bonds Payable		
Total Non-Current Liabilities	259,183	314,212
Total Liabilities	287,799	351,661
TOTAL LIABILITIES AND EQUITY	103,560	235,451

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 4 Months Ending August 31, 2015 and 2014

	2015	2014	Variance	%
OPERATING REVENUES				
Network Administration Fees	146,949	153,239	(6,290)	95.9
VOIP Services	(1)	11,501	(11,502)	.0
Misc Revenues				.0
Network and Hardware Support				.0
Data Services	1,916	1,916		100.0
Fiber Internet Access	33,348	33,837	(489)	98.6
Dial-up Internet Access	3,680	4,335	(655)	84.9
Wireless Internet Access	4,917	10,506	(5,590)	46.8
Network Internet Access	6,799	6,799		100.0
Web Site Host	2,386	3,281	(896)	72.7
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	653	714	(61)	91.5
Forfeited Discounts	388	601	(212)	64.7
Total Operating Revenues	201,034	226,728	(25,695)	88.7
OPERATING EXPENSES				
Personnel	69,471	96,252	(26,781)	72.2
Insurance Benefits	13,747	19,348	(5,601)	71.1
Pension & Other Benefits	12,531	17,434	(4,904)	71.9
Contractual Services- Maintenance	4,955	8,418	(3,462)	58.9
Contractual Services- Professional	52,081	48,789	5,292	111.3
Contractual Services- Communications	38,193	33,985	4,208	112.4
Contractual Services- Professional Development	2,503	1,116	1,387	224.3
Service Charges	21,300	41,420	(20,119)	51.4
Commodities - Maintenance Supplies	31	146	(115)	21.2
Commodities - General Supplies	857	1,629	(771)	52.6
Other Expenditures	(35)	(318)	283	(11.0)
Depreciation	23,536	64,268	(40,732)	36.6
Transfer to Administrative Services	5,333	5,333		100.0
Total Operating Expenses	244,505	335,820	(91,315)	72.8
Operating Income (Loss)	(43,471)	(109,092)	65,621	(39.9)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(1,100)	(1,692)	592	(65.0)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(277)	(332)	55	(83.5)
Total Non-Operating Revenue (Expense)	(1,378)	(2,025)	647	(68.0)
Increase (Decrease) in Retained Earnings	(44,848)	(111,116)	66,268	(40.4)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 4 Months Ending August 31, 2015 and 2014

	2015	2014	Variance	%
RETAINED EARNINGS – Beginning of Period	(492,312)	(358,016)	(134,296)	(137.5)
RETAINED EARNINGS – END OF PERIOD	(537,161)	(469,132)	(68,029)	(114.5)