

**CITY OF ROCHELLE  
GENERAL FUND BUDGET SUMMARY  
FOR THE 6 MONTHS ENDING OCTOBER 31 2015**

<b>REVENUE</b>	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
Taxes	46,257	1,641,588	1,746,028	104,440	94.02
Licenses and Permits	96,238	379,440	612,000	232,560	62
Intergovernmental Revenue	173,373	1,716,669	3,520,797	1,804,128	48.76
Fines, Forfeitures & Penalties	9,103	48,595	130,000	81,405	37.38
Public Charges for Services	57,074	248,811	885,000	636,189	28.11
Other Fees	21,305	134,327	343,054	208,727	39.16
Miscellaneous Revenues	4,321	34,966	62,500	27,534	55.95
Other Financing Sources	196,173	1,177,036	2,404,072	1,227,036	48.96
<b>Total Revenues</b>	<b>603,844</b>	<b>5,381,431</b>	<b>9,703,451</b>	<b>4,322,020</b>	<b>55.46</b>
<b>OPERATING EXPENSES</b>					
Mayor and City Council	9,778	34,789	61,300	26,511	56.75
City Manager	18,374	110,150	214,141	103,991	51.44
City Attorney	8,668	63,821	135,350	71,529	47.15
City Clerk	12,835	89,867	153,903	64,036	58.39
Police Department	292,121	1,673,791	3,321,953	1,648,162	50.39
Fire Department	200,045	1,116,373	2,129,724	1,013,351	52.42
Community Development	23,909	157,020	457,041	300,021	34.36
Engineering	21,249	123,266	327,590	204,324	37.63
Street Division	92,218	733,786	1,657,979	924,193	44.26
Cemetery Division	7,751	107,615	160,332	52,717	67.12
Municipal Building	82,499	430,178	742,171	311,993	57.96
Economic Development	45,149	215,421	336,107	120,686	64.09
<b>Total Expenses</b>	<b>814,597</b>	<b>4,856,076</b>	<b>9,697,591</b>	<b>4,841,515</b>	<b>50.08</b>
<b>Revenue over Expenses</b>	<b>(210,754)</b>	<b>525,355</b>	<b>5,860</b>	<b>(519,495)</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	PROPERTY TAX	39,317.50	966,894.79	1,037,043.00 ( 70,148.21)	93.2
01-11-31110	PROPERTY TAX - POLICE PENSION	.00	279,728.94	299,688.00 ( 19,959.06)	93.3
01-11-31120	PROPERTY TAX - FIRE PENSION	.00	237,356.40	254,297.00 ( 16,940.60)	93.3
01-11-31500	ROAD & BRIDGE TAX	8,939.77	157,608.26	155,000.00 2,608.26	101.7
	TOTAL TAXES	46,257.27	1,641,588.39	1,746,028.00 ( 104,439.61)	94.0
<u>LICENSES &amp; PERMITS</u>					
01-11-32100	LIQUOR LICENSES	.00	19,050.00	22,000.00 ( 2,950.00)	86.6
01-11-32500	FRANCHISE LICENSE	30,709.99	91,114.00	115,000.00 ( 23,886.00)	79.2
01-11-32510	TELECOMMUNICATIONS TAX	35,934.03	211,523.56	420,000.00 ( 208,476.44)	50.4
01-11-32600	AMUSEMENT LICENSE	.00	.00	2,000.00 ( 2,000.00)	.0
01-11-33100	BUILDING PERMITS	29,519.00	55,702.50	50,000.00 5,702.50	111.4
01-11-33200	MOBILE FOOD VENDOR PERMITS	.00	250.00	.00 250.00	.0
01-11-33500	ALARM FEES & FINES	75.00	1,800.00	3,000.00 ( 1,200.00)	60.0
	TOTAL LICENSES & PERMITS	96,238.02	379,440.06	612,000.00 ( 232,559.94)	62.0
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	STATE INCOME TAX	.00	556,302.64	928,678.00 ( 372,375.36)	59.9
01-11-34200	REPLACEMENT TAX	5,075.27	104,634.31	200,000.00 ( 95,365.69)	52.3
01-11-34300	VIDEO GAMING TAX	.00	20,798.73	100,000.00 ( 79,201.27)	20.8
01-11-34400	SALES TAX	168,298.22	956,174.91	1,965,000.00 ( 1,008,825.09)	48.7
01-11-34450	LOCAL USE TAX	.00	69,653.48	177,119.00 ( 107,465.52)	39.3
01-11-34762	BROWNFIELD GRANT	.00	9,105.00	150,000.00 ( 140,895.00)	6.1
	TOTAL INTERGOVERNMENTAL REVENUES	173,373.49	1,716,669.07	3,520,797.00 ( 1,804,127.93)	48.8
<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100	COURT FINES	9,103.14	48,594.59	130,000.00 ( 81,405.41)	37.4
	TOTAL FINES, FORFEITURES & PENALTIES	9,103.14	48,594.59	130,000.00 ( 81,405.41)	37.4
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	AMBULANCE FEES	34,704.77	114,878.56	550,000.00 ( 435,121.44)	20.9
01-11-36700	POLICE FEES	12,258.50	49,407.68	75,000.00 ( 25,592.34)	65.9
01-11-36800	FIRE PROTECTION FEES	5,000.00	30,000.00	60,000.00 ( 30,000.00)	50.0
01-11-36900	STREET DIVISION FEES	210.70	13,854.74	75,000.00 ( 61,145.26)	18.5
01-11-39960	WATER RECL SOLID WASTE CHARGE	4,900.00	40,669.68	125,000.00 ( 84,330.32)	32.5
	TOTAL PUBLIC CHARGES FOR SERVICES	57,073.97	248,810.64	885,000.00 ( 636,189.36)	28.1
<u>OTHER FEES</u>					

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	175 00	7,400 00	21,000 00	( 13,600 00)	35.2
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500 00	( 500 00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125 00	42,750 00	85,500 00	( 42,750 00)	50.0
01-11-37800 OTHER REVENUES	14,004 50	84,027 00	168,054 00	( 84,027 00)	50.0
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	350 00	2,000 00	( 1,650 00)	17.5
<b>TOTAL OTHER FEES</b>	<b>21,304 50</b>	<b>134,327 00</b>	<b>343,054 00</b>	<b>( 208,727 00)</b>	<b>39.2</b>
<b>MISCELLANEOUS REVENUES</b>					
01-11-38100 INTEREST INCOME	83 71	445 76	500 00	( 54 24)	89.2
01-11-38110 INTEREST INCOME-CEMETERY	.00	416 25	3,000 00	( 2,583 75)	13.9
01-11-38700 LOT SALES	950 00	5,255 00	16,000 00	( 10,745 00)	32.8
01-11-38800 CEMETERY RECEIPTS	965 00	2,085 00	3,000 00	( 915 00)	69.5
01-11-38900 MISCELLANEOUS	2,322 00	26,763 71	40,000 00	( 13,236 29)	66.9
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>4,320 71</b>	<b>34,965 72</b>	<b>62,500 00</b>	<b>( 27,534 28)</b>	<b>56.0</b>
<b>OTHER FINANCING SOURCES</b>					
01-11-39910 TRANSFER FROM ELECTRIC	132,528 08	795,168 48	1,590,337 00	( 795,168 52)	50.0
01-11-39920 TRANSFER FROM WATER	8,004 67	48,028 02	96,056 00	( 48,027 98)	50.0
01-11-39930 TRANSF FROM WATER RECLAMATION	10,889 92	65,339 52	130,679 00	( 65,339 48)	50.0
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000 00	6,000 00	12,000 00	( 6,000 00)	50.0
01-11-39949 MFT FUND TRANSFER	.00	.00	50,000 00	( 50,000 00)	.0
01-11-39950 SOLID WASTE TRANSFER	43,750 00	262,500 00	525,000 00	( 262,500 00)	50.0
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>196,172 67</b>	<b>1,177,036 02</b>	<b>2,404,072 00</b>	<b>( 1,227,035 98)</b>	<b>49.0</b>
<b>TOTAL FUND REVENUE</b>	<b>603,843 77</b>	<b>5,381,431 49</b>	<b>9,703,451 00</b>	<b>( 4,322,019 51)</b>	<b>55.5</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,300.89	25,527.90	50,500.00	( 24,972.10)	50.6
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	538.48	713.48	1,000.00	( 286.52)	71.4
01-12-56200-000 TRAVEL EXPENSES	63.93	900.13	2,000.00	( 1,099.87)	45.0
01-12-56500-000 PUBLICATIONS	.00	.00	100.00	( 100.00)	0
01-12-56600-000 CONFERENCE EXPENSES	( 125.00)	1,541.82	4,000.00	( 2,458.18)	38.6
01-12-65100-000 OFFICE SUPPLIES	.00	334.60	600.00	( 265.40)	55.8
01-12-83000-000 EQUIPMENT	5,000.00	5,000.00	2,000.00	3,000.00	250.0
01-12-91100-000 COMMUNITY RELATIONS	.00	770.66	800.00	( 29.34)	96.3
<b>TOTAL MAYOR/CITY COUNCIL</b>	<b>9,778.30</b>	<b>34,788.59</b>	<b>61,300.00</b>	<b>( 26,511.41)</b>	<b>56.8</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	6,061.03	41,901.14	74,534.00	( 32,632.86)	56.2
01-13-42200-000 SALARIES-PART-TIME	1,720.46	10,951.95	21,949.00	( 10,997.05)	49.9
01-13-42400-000 VACATION	1,076.53	7,070.76	.00	7,070.76	.0
01-13-45100-000 HEALTH INSURANCE	1,379.80	9,973.73	19,670.00	( 9,696.27)	50.7
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	2,179.67	4,456.86	7,000.00	( 2,543.14)	63.7
01-13-55300-000 PUBLISHING	.00	.00	1,000.00	( 1,000.00)	.0
01-13-55400-000 PRINTING	35.01	35.01	500.00	( 464.99)	7.0
01-13-58100-000 DUES	78.92	346.92	600.00	( 253.08)	57.8
01-13-58200-000 TRAVEL EXPENSES	305.81	1,463.24	4,500.00	( 3,036.76)	32.5
01-13-58300-000 TRAINING	.00	545.00	700.00	( 155.00)	77.9
01-13-56500-000 PUBLICATIONS	.00	.00	300.00	( 300.00)	.0
01-13-56800-000 CONFERENCE	.00	310.00	3,500.00	( 3,190.00)	8.9
01-13-65100-000 OFFICE SUPPLIES	.00	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	.00	7,860.00	14,000.00	( 6,140.00)	56.1
TOTAL CITY CLERK	12,835.23	89,867.47	153,903.00	( 64,035.53)	58.4

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 FOR THE 6 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,957.15	18,354.66	38,842.00	( 20,487.34)	47.3
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	( 500.00)	.0
01-17-42400-000 VACATION	336.13	1,605.97	.00	1,605.97	.0
01-17-42500-000 SICK	14.67	18.67	.00	18.67	.0
01-17-45100-000 HEALTH INSURANCE	540.60	3,478.80	7,670.00	( 4,191.20)	45.4
01-17-51100-000 MAINTENANCE (BUILDING)	.00	2,753.28	9,000.00	( 6,246.72)	30.6
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	1,000.00	( 1,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	159.99	1,279.91	1,800.00	( 520.09)	71.1
01-17-53700-000 NETWORK ADMINISTRATION	10,761.42	64,568.52	129,137.00	( 64,568.48)	50.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	6,881.00	28,529.15	35,000.00	( 6,470.85)	81.5
01-17-55200-000 TELEPHONE	146.33	1,213.11	2,000.00	( 786.89)	60.7
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	( 200.00)	.0
01-17-57100-000 UTILITIES	17,381.82	43,466.46	60,000.00	( 16,533.54)	72.4
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	243.00	500.00	( 257.00)	48.6
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	.00	225.41	6,000.00	( 5,774.59)	3.8
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	474.81	1,586.79	2,500.00	( 913.21)	63.5
01-17-65400-000 GENERAL SUPPLIES	269.44	2,308.36	5,000.00	( 2,691.64)	46.2
01-17-82000-000 BUILDING	.00	.00	20,000.00	( 20,000.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	128,489.00	155,000.00	( 26,511.00)	82.9
01-17-91100-000 COMMUNITY RELATIONS	25,044.07	25,366.90	26,000.00	( 633.10)	97.6
01-17-91400-000 SALES TAX REBATE	2,880.80	14,138.50	60,000.00	( 45,861.50)	23.6
01-17-99964-000 TRANSFER ADMIN SERVICE	14,610.17	87,661.02	175,322.00	( 87,660.98)	50.0
<b>TOTAL MUNICIPAL BUILDING</b>	<b>82,498.90</b>	<b>430,178.38</b>	<b>742,171.00</b>	<b>( 311,992.62)</b>	<b>58.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	8,591.25	62,439.41	130,000.00	( 67,560.59)	48.0
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	1,305.00	5,000.00	( 3,695.00)	26.1
01-18-56100-000 DUES	76.92	76.92	100.00	( 23.08)	76.9
01-18-56600-000 CONFERENCE EXPENSES	.00	.00	250.00	( 250.00)	.0
 TOTAL CITY ATTORNEY	 8,668.17	 63,821.33	 135,350.00	 ( 71,528.67)	 47.2

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GENERAL FUND

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<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	13,204.81	79,119.65	160,350.00	( 81,230.35)	49.3
01-19-42400-000 VACATION	225.88	3,449.91	00	3,449.91	.0
01-19-42500-000 SICK PAY	225.88	862.48	00	862.48	.0
01-19-45100-000 HEALTH INSURANCE	1,922.56	12,391.34	27,341.00	( 14,949.66)	45.3
01-19-54900-000 OTHER PROFESSIONAL SERVICES	2,000.00	2,000.00	5,000.00	( 3,000.00)	40.0
01-19-55100-000 POSTAGE	.00	5.95	00	5.95	.0
01-19-55200-000 TELEPHONE	236.14	1,508.14	3,600.00	( 2,091.86)	41.9
01-19-58100-000 DUES	225.92	1,597.52	3,000.00	( 1,402.48)	53.3
01-19-56200-000 TRAVEL EXPENSES	151.42	564.39	2,500.00	( 1,935.61)	22.6
01-19-58400-000 TUITION	181.65	5,201.53	6,000.00	( 798.47)	86.7
01-19-58500-000 PUBLICATIONS	.00	149.16	150.00	( 84)	99.4
01-19-56600-000 CONFERENCE EXPENSES	.00	1,724.40	3,700.00	( 1,975.60)	46.6
01-19-65100-000 OFFICE SUPPLIES	.00	181.45	500.00	( 318.55)	36.3
01-19-83000-000 EQUIPMENT	.00	899.99	1,000.00	( 100.01)	90.0
01-19-91100-000 COMMUNITY RELATIONS	.00	494.00	1,000.00	( 506.00)	49.4
<b>TOTAL CITY MANAGER</b>	<b>18,374.26</b>	<b>110,149.91</b>	<b>214,141.00</b>	<b>( 103,991.09)</b>	<b>51.4</b>

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 EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	132,154.86	728,805.68	1,306,865.00	( 578,059.32)	55.8

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	142,283.12	814,155.48	1,860,132.00	( 1,045,976.52)	43.8
01-21-42200-000 SALARIES - PART-TIME	5,574.98	23,087.46	65,000.00	( 41,912.54)	35.5
01-21-42300-000 SALARIES - OVERTIME	19,399.88	80,118.96	160,000.00	( 79,881.04)	50.1
01-21-42400-000 SALARIES - VACATION PAY	7,853.57	85,586.30	00	85,586.30	0
01-21-42500-000 SALARIES - SICK PAY	1,998.01	9,274.88	00	9,274.88	0
01-21-42800-000 OIC - ON-CALL FTO	3,549.89	13,343.02	21,000.00	( 7,656.98)	83.5
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	66,066.22	345,795.16	365,754.00	( 19,958.84)	94.5
01-21-45100-000 HEALTH INSURANCE	26,912.52	172,735.65	400,087.00	( 227,351.35)	43.2
01-21-47100-000 UNIFORM ALLOWANCE	5,715.85	12,148.79	35,000.00	( 22,851.21)	34.7
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,738.41	11,038.97	34,000.00	( 22,961.03)	32.5
01-21-51300-000 MAINTENANCE - VEHICLE	1,789.75	10,811.25	40,000.00	( 29,188.75)	27.0
01-21-53400-000 MEDICAL SERVICES	210.00	727.45	2,000.00	( 1,272.55)	36.4
01-21-53700-000 DATA PROCESSING SERVICES	.00	17,213.50	28,000.00	( 8,786.50)	66.2
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	89.25	12,000.00	( 11,910.75)	.7
01-21-55100-000 POSTAGE	.00	93.32	150.00	( 56.68)	62.2
01-21-55200-000 TELEPHONE	1,477.76	9,132.83	15,000.00	( 5,867.17)	60.9
01-21-55300-000 PUBLISHING	.00	828.00	600.00	228.00	138.0
01-21-55400-000 PRINTING	1,056.10	2,039.01	3,000.00	( 960.99)	68.0
01-21-56100-000 DUES	375.00	2,605.19	5,000.00	( 2,394.81)	52.1
01-21-56200-000 TRAVEL EXPENSES	66.44	1,135.66	5,000.00	( 3,864.34)	22.7
01-21-56300-000 TRAINING	.00	4,120.00	15,000.00	( 10,880.00)	27.5
01-21-57100-000 UTILITIES	97.14	612.03	1,400.00	( 787.97)	43.7
01-21-57800-000 ANIMAL CONTROL	48.50	400.25	3,000.00	( 2,599.75)	13.3
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	( 500.00)	0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	399.87	4,000.00	( 3,600.13)	10.0
01-21-65100-000 OFFICE SUPPLIES	1,051.15	3,875.23	8,000.00	( 2,124.77)	64.6
01-21-65200-000 OPERATING SUPPLIES	( 1,822.36)	7,848.32	17,000.00	( 9,151.68)	46.2
01-21-65500-000 AUTOMOBILE FUEL/OIL	3,182.37	20,442.81	65,000.00	( 44,557.19)	31.5
01-21-65800-000 PRISONER SUPPLIES	.00	482.49	2,500.00	( 2,017.51)	19.3
01-21-66200-000 K9 SUPPLIES	481.23	1,009.73	1,919.00	( 909.27)	52.6
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	15,726.28	60,740.00	( 45,013.72)	25.9
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	82,184.00	( 82,184.00)	0
01-21-91700-000 INVESTIGATIONS	530.32	1,497.32	2,000.00	( 502.68)	74.9
01-21-91710-000 DRUG INVESTIGATIONS	2,020.21	3,780.78	7,635.00	( 3,854.22)	49.5
01-21-92400-000 DUI	485.00	1,836.00	3,352.00	( 1,716.00)	48.8
<b>TOTAL POLICE DEPARTMENT</b>	<b>292,121.04</b>	<b>1,673,791.24</b>	<b>3,321,953.00</b>	<b>( 1,648,161.76)</b>	<b>50.4</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<b>FIRE DEPARTMENT</b>					
01-22-42100-000 SALARIES - REGULAR	90,566.66	481,140.55	1,014,264.00	( 533,123.45)	47.4
01-22-42200-000 SALARIES - PART-TIME	5,621.75	40,163.50	83,400.00	( 43,236.50)	48.2
01-22-42300-000 SALARY EXPENSE - OVERTIME	17,545.77	85,483.93	166,000.00	( 80,516.07)	51.5
01-22-42400-000 SALARIES - VACATION PAY	4,264.97	42,094.71	.00	42,094.71	.0
01-22-42500-000 SALARIES - SICK PAY	696.82	2,832.45	.00	2,832.45	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	56,059.77	293,416.17	310,357.00	( 16,940.83)	94.5
01-22-45100-000 HEALTH INSURANCE	13,163.32	92,620.15	207,713.00	( 115,092.85)	44.8
01-22-47100-000 UNIFORM ALLOWANCE	108.01	8,117.82	11,000.00	( 2,882.18)	73.8
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	88.54	7,535.51	8,000.00	( 464.49)	94.2
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	872.71	3,590.28	9,000.00	( 5,409.72)	39.9
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	1,635.67	7,906.48	9,000.00	( 1,093.52)	87.9
01-22-53400-000 MEDICAL SERVICES	.00	555.00	7,600.00	( 7,045.00)	7.3
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,729.45	15,670.98	40,000.00	( 24,329.02)	39.2
01-22-55100-000 POSTAGE	.00	19.99	200.00	( 180.01)	10.0
01-22-55200-000 TELEPHONE	208.97	3,063.39	9,500.00	( 6,436.61)	32.3
01-22-56100-000 DUES	175.00	932.00	1,400.00	( 468.00)	66.6
01-22-56200-000 TRAVEL EXPENSES	.00	854.04	1,800.00	( 945.96)	47.5
01-22-56300-000 TRAINING	1,575.00	2,733.04	6,000.00	( 3,266.96)	45.6
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	3,241.21	9,705.83	19,000.00	( 9,294.17)	51.1
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	4.00	907.04	3,000.00	( 2,092.96)	30.2
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	2,278.98	5,000.00	( 2,721.02)	45.6
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	2,183.78	4,000.00	( 1,816.22)	54.6
01-22-65100-000 OFFICE SUPPLIES	54.98	1,491.37	2,000.00	( 508.63)	74.6
01-22-65200-000 OPERATING SUPPLIES	900.48	5,555.43	14,000.00	( 8,444.57)	39.7
01-22-65400-000 JANITORIAL SUPPLIES	35.00	1,269.22	4,200.00	( 2,930.78)	30.2
01-22-65500-000 AUTOMOTIVE FUEL/OIL	497.34	3,435.94	19,000.00	( 15,564.06)	18.1
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.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
<b>TOTAL FIRE DEPARTMENT</b>	<b>200,045.42</b>	<b>1,116,372.58</b>	<b>2,129,724.00</b>	<b>( 1,013,351.42)</b>	<b>52.4</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	492,166.46	2,790,163.82	5,451,677.00	( 2,661,513.18)	51.2

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	46,684.96	289,499.08	647,482.00	( 357,982.92)	44.7
01-41-42200-000 SALARIES (PART-TIME)	.00	5,141.00	8,000.00	( 2,859.00)	64.3
01-41-42300-000 SALARY EXPENSE-OVERTIME	493.18	3,430.11	60,564.00	( 57,133.89)	5.7
01-41-42400-000 VACATION	2,319.69	31,116.45	.00	31,116.45	.0
01-41-42500-000 SICK	780.41	7,789.95	.00	7,789.95	.0
01-41-42600-000 SALARIES-PAGER PAY	1,258.28	6,984.86	19,000.00	( 12,015.14)	36.8
01-41-45100-000 HEALTH INSURANCE	10,245.48	72,812.64	153,033.00	( 80,220.36)	47.6
01-41-47100-000 UNIFORM ALLOWANCE	42.72	343.34	1,000.00	( 656.66)	34.3
01-41-47300-000 CLOTHING ACQUISITION	298.97	1,330.89	2,000.00	( 669.11)	66.5
01-41-51100-000 MAINTENANCE (BUILDING)	.00	886.55	2,500.00	( 1,613.45)	35.5
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	9,535.11	15,000.00	( 5,464.89)	63.6
01-41-51300-000 MAINT.SERVICE-VEHICLE	832.25	11,720.81	15,000.00	( 3,279.19)	78.1
01-41-51400-000 MAINTENANCE STREET	567.50	17,266.37	30,000.00	( 12,733.63)	57.6
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	197.35	1,223.90	1,000.00	223.90	122.4
01-41-54900-000 OTHER PROFESSIONAL SERVICES	215.00	6,255.63	14,000.00	( 7,744.37)	44.7
01-41-55100-000 POSTAGE	.00	.00	100.00	( 100.00)	.0
01-41-55200-000 TELEPHONE	370.18	1,410.65	4,000.00	( 2,589.35)	35.3
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	49.50	169.82	3,500.00	( 3,330.18)	4.9
01-41-57100-000 UTILITIES	1,001.03	5,618.87	15,000.00	( 9,381.13)	37.5
01-41-57200-000 STREET LIGHTING	14,943.50	77,897.79	173,000.00	( 95,102.21)	45.0
01-41-59400-000 LEASE OR RENTALS	.00	.00	5,000.00	( 5,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	1,733.19	3,634.16	5,000.00	( 1,366.84)	72.7
01-41-61200-000 MAINTENANCE (EQUIPMENT)	246.87	5,590.87	16,000.00	( 10,409.13)	34.9
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	2,562.39	14,342.61	35,000.00	( 20,657.39)	41.0
01-41-61400-000 SUPPLIES STREETS	4,256.97	37,378.77	52,000.00	( 14,621.23)	71.9
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	125,000.00	( 125,000.00)	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	.00	9,301.09	12,000.00	( 2,698.91)	77.5
01-41-62900-000 SUPPLIES OTHER	.00	7,533.00	15,000.00	( 7,467.00)	50.2
01-41-65100-000 OFFICE SUPPLIES	118.37	587.73	2,000.00	( 1,412.27)	29.4
01-41-65200-000 OPERATING SUPPLIES	221.53	2,852.75	8,000.00	( 5,147.25)	35.7
01-41-65300-000 SMALL TOOLS	62.97	311.80	3,200.00	( 2,888.20)	9.7
01-41-65400-000 JANITORIAL SUPPLIES	38.89	743.64	1,000.00	( 256.36)	74.4
01-41-65500-000 GASOLINE/OIL	1,984.25	16,437.98	65,000.00	( 48,562.02)	25.3
01-41-66100-000 SAFETY SUPPLIES	692.95	1,783.78	3,500.00	( 1,716.22)	51.0
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.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	15,280.70	51,000.00	( 35,719.30)	30.0
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	( 500.00)	.0
<b>TOTAL STREET DIVISION</b>	<b>92,218.38</b>	<b>733,785.55</b>	<b>1,657,979.00</b>	<b>( 924,193.45)</b>	<b>44.3</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	5,454.62	27,963.84	65,312.00	( 37,348.16)	42.8
01-46-42200-000 SALARIES (PART-TIME)	.00	.00	4,500.00	( 4,500.00)	.0
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	757.53	6,900.00	( 6,142.47)	11.0
01-46-42400-000 VACATION	107.68	5,156.95	.00	5,156.95	.0
01-46-42500-000 SICK PAY	.00	125.72	.00	125.72	.0
01-46-45100-000 HEALTH INSURANCE	1,303.84	8,703.54	19,670.00	( 10,966.46)	44.3
01-46-47100-000 UNIFORM ALLOWANCE	20.00	130.00	300.00	( 170.00)	43.3
01-46-47300-000 CLOTHING ACQUISITION	.00	.00	200.00	( 200.00)	.0
01-46-51100-000 MAINTENANCE (BUILDING)	.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	29.00	300.00	( 271.00)	9.7
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	9,237.00	5,000.00	4,237.00	184.7
01-46-55200-000 TELEPHONE	173.09	1,754.39	1,100.00	654.39	159.5
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	201.51	1,184.59	3,400.00	( 2,215.41)	34.8
01-46-61100-000 MAINTENANCE BUILDING	.00	88.00	1,000.00	( 932.00)	6.8
01-46-61200-000 MAINTENANCE (EQUIPMENT)	199.78	774.90	1,000.00	( 225.10)	77.5
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	( 500.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	758.34	1,500.00	( 741.66)	50.6
01-46-65200-000 OPERATING SUPPLIES	13.47	85.84	700.00	( 614.16)	12.3
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	276.58	1,612.62	5,800.00	( 4,187.38)	27.8
01-46-66100-000 SAFETY SUPPLIES	.00	.00	250.00	( 250.00)	.0
01-46-83000-000 EQUIPMENT	.00	36,598.00	36,800.00	( 202.00)	99.5
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	5,009.40	3,500.00	1,509.40	143.1
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	100.00	( 100.00)	.0
<b>TOTAL CEMETERY</b>	<b>7,750.55</b>	<b>107,614.85</b>	<b>160,332.00</b>	<b>( 52,717.35)</b>	<b>67.1</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	13,534.02	79,347.06	169,100.00	( 89,752.94)	46.9
01-48-42200-000 SALARIES-PART-TIME	.00	.00	11,700.00	( 11,700.00)	.0
01-48-42400-000 VACATION	53.88	4,938.71	.00	4,938.71	.0
01-48-42500-000 SICK	813.65	1,171.51	.00	1,171.51	.0
01-48-45100-000 HEALTH INSURANCE	2,748.28	17,793.62	39,340.00	( 21,546.38)	45.2
01-48-51100-000 MAINTENANCE (BUILDING)	.00	206.63	12,200.00	( 11,993.37)	1.7
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,600.00	( 1,600.00)	.0
01-48-51300-000 MAINT SERVICE (VEHICLE)	271.30	568.67	2,000.00	( 1,431.33)	28.4
01-48-53200-000 ENGINEERING SERVICE	852.50	4,098.50	26,000.00	( 21,901.50)	15.8
01-48-54900-000 OTHER PROFESSIONAL SERVICES	889.70	1,937.85	4,100.00	( 2,162.15)	47.3
01-48-55100-000 POSTAGE	.00	.00	50.00	( 50.00)	.0
01-48-55200-000 TELEPHONE	343.25	2,256.81	2,600.00	( 343.19)	86.8
01-48-55300-000 PUBLISHING	.00	63.25	200.00	( 136.75)	31.6
01-48-56100-000 DUES	106.92	106.92	1,200.00	( 1,093.08)	8.9
01-48-58200-000 TRAVEL EXPENSES	66.78	2,030.27	2,000.00	30.27	101.5
01-48-56300-000 TRAINING	50.00	395.00	2,500.00	( 2,105.00)	15.8
01-48-56500-000 PUBLICATIONS	.00	96.25	100.00	( 3.75)	96.3
01-48-57100-000 UTILITIES	937.74	2,802.56	4,700.00	( 1,897.44)	59.6
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	1,649.23	2,400.00	( 750.77)	68.7
01-48-65100-000 OFFICE SUPPLIES	82.65	673.60	1,000.00	( 326.40)	67.4
01-48-65300-000 SMALL TOOLS	147.95	209.86	850.00	( 640.14)	24.7
01-48-65400-000 JANITORIAL SUPPLIES	.00	529.94	600.00	( 70.06)	88.3
01-48-65500-000 GASOLINE & OIL	350.74	1,782.02	3,800.00	( 2,017.98)	46.9
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	449.75	3,000.00	( 2,550.25)	15.0
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	78.09	50.00	28.09	156.2
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	( 100.00)	.0
<b>TOTAL ENGINEERING</b>	<b>21,249.16</b>	<b>123,286.26</b>	<b>327,590.00</b>	<b>( 204,323.74)</b>	<b>37.6</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	121,218.09	964,666.46	2,145,901.00	( 1,181,234.54)	45.0

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	17,275.86	99,984.14	207,845.00	( 107,860.86)	48.1
01-44-42200-000 SALARIES (PART-TIME)	.00	31.81	00	31.81	.0
01-44-42400-000 VACATION	569.23	7,526.21	00	7,526.21	.0
01-44-42500-000 SICK	515.99	1,571.38	00	1,571.38	.0
01-44-45100-000 HEALTH INSURANCE	3,146.32	20,310.74	44,846.00	( 24,535.26)	45.3
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	34.96	1,500.00	( 1,465.04)	2.3
01-44-52900-000 NUISANCE ABATEMENT	64.00	( 262.97)	3,500.00	( 3,762.97)	( 7.5)
01-44-53300-000 LEGAL SERVICE	1,095.00	1,500.00	1,900.00	( 400.00)	79.0
01-44-53400-000 MEDICAL SERVICES	.00	210.00	100.00	110.00	210.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	2,243.92	11,000.32	21,000.00	( 9,999.68)	52.4
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	.00	9,196.28	150,000.00	( 140,803.72)	6.1
01-44-55100-000 POSTAGE	.00	59.16	300.00	( 240.84)	19.7
01-44-55200-000 TELEPHONE	128.01	685.55	1,000.00	( 314.45)	68.6
01-44-55300-000 PUBLISHING	.00	1,992.35	2,500.00	( 507.65)	79.7
01-44-55400-000 PRINTING	.00	395.00	500.00	( 105.00)	79.0
01-44-56100-000 DUES	225.92	874.27	1,500.00	( 625.73)	58.3
01-44-56200-000 TRAVEL EXPENSES	.00	106.67	750.00	( 643.33)	14.2
01-44-56300-000 TRAINING	( 1,480.89)	( 1,240.39)	1,500.00	( 2,740.39)	( 82.7)
01-44-56500-000 PUBLICATIONS	.00	112.00	250.00	( 138.00)	44.8
01-44-56600-000 CONFERENCE EXPENSES	.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	32.48	685.91	1,500.00	( 814.09)	45.7
01-44-65500-000 AUTOMOTIVE FUEL/OIL	92.97	537.87	2,250.00	( 1,712.13)	23.9
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	.00	23.32	00	23.32	0
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>23,908.81</b>	<b>157,019.54</b>	<b>457,041.00</b>	<b>( 300,021.46)</b>	<b>34.4</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	8,815.54	59,232.30	223,045.00	( 163,812.70)	26.6
01-61-42100-000 SALARIES (FULL-TIME)	12,388.54	51,263.54	00	51,263.54	.0
01-61-42400-000 VACATION	1,575.40	6,273.32	00	6,273.32	.0
01-61-42500-000 SICK	.00	1,173.17	00	1,173.17	.0
01-61-45100-000 HEALTH INSURANCE	2,322.14	14,788.81	36,062.00	( 21,273.19)	41.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	6,160.00	6,930.00	2,400.00	4,530.00	288.8
01-61-54910-000 OTHER PROF SVS - COMM BRANDING	12,175.00	61,514.51	51,000.00	10,514.51	120.6
01-61-55100-000 POSTAGE	.00	.00	100.00	( 100.00)	.0
01-61-55200-000 TELEPHONE	122.51	752.32	1,900.00	( 1,147.68)	39.6
01-61-56100-000 DUES	.00	.00	500.00	( 500.00)	.0
01-61-56200-000 TRAVEL EXPENSES	1,539.69	3,473.07	5,500.00	( 2,026.93)	63.2
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	50.24	427.81	1,750.00	( 1,322.19)	24.5
01-61-65200-000 OPERATING SUPPLIES	.00	20.25	150.00	( 129.75)	13.5
01-61-83000-000 EQUIPMENT	.00	7,695.00	11,000.00	( 3,305.00)	70.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	589.40	1,000.00	( 410.60)	58.9
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>45,149.06</b>	<b>215,420.58</b>	<b>336,107.00</b>	<b>( 120,686.42)</b>	<b>64.1</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2015

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	69,057.87	372,440.12	793,148.00	( 420,707.88)	47.0
TOTAL FUND EXPENDITURES	814,597.28	4,856,076.08	9,697,591.00	( 4,841,514.92)	50.1
NET REVENUE OVER EXPENDITURES	( 210,753.51)	525,355.41	5,880.00	519,495.41	8965.1

CITY OF ROCHELLE  
SPECIAL FUND BUDGET SUMMARY  
FOR THE 6 MONTHS ENDING OCTOBER 31 2015

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>REVENUE BY FUND</b>					
Audit	1,524	37,467	38,500	1,033	97.32
Insurance	8,597	211,158	217,000	5,842	97.31
Illinois Municipal Retirement	6,734	165,432	207,502	42,070	79.73
Social Security	7,723	189,738	195,050	5,312	97.28
Ambulance	44	205	100	(105)	204.89
Economic Development	-	-	-	-	0
Motor Fuel Tax	79	57,136	660,650	603,514	8.65
Utility Tax	31,130	172,102	382,000	209,898	45.05
Travel and Tourism	36,634	154,512	265,250	110,738	58.25
Sales Tax	84,151	484,143	1,058,500	574,357	45.74
Lighthouse Pointe TIF	48	561,068	546,045	(15,023)	102.75
Foreign Fire Insurance	-	-	21,100	21,100	0
TIF	-	-	-	-	0
Overweight Truck	10,917	41,723	70,200	28,477	59.43
Capital Improvement	7,917	2,084,290	(2,200,650)	(4,284,940)	-94.71
Stormwater Management	71	2,132	15,100	12,968	14.12
Technology Park	3	16	40	24	39.5
Debt Service	-	(2,000,000)	-	2,000,000	0
Solid Waste	262,794	712,852	1,260,500	547,648	56.55
Technology Center	98,782	595,450	1,266,179	670,729	47.03
Airport	32,584	392,495	624,428	231,933	62.86
Railroad	146,515	1,231,642	1,200,030	(31,612)	102.63
Health Insurance	31	339	1,000	661	33.89
Administrative Services	39,818	238,905	477,810	238,905	50
<b>Total Revenues</b>	<b>776,097</b>	<b>5,332,805</b>	<b>6,306,334</b>	<b>973,529</b>	<b>84.56</b>

CITY OF ROCHELLE  
SPECIAL FUND BUDGET SUMMARY  
FOR THE 6 MONTHS ENDING OCTOBER 31 2015

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
<b>OPERATING EXPENSES</b>					
Audit	-	28,576	34,673	6,098	82.41
Insurance	30,694	204,307	386,548	182,241	52.85
Illinois Municipal Retirement	19,134	126,096	266,000	139,904	47.4
Social Security	15,331	102,033	201,623	99,590	50.61
Ambulance	195,785	195,785	-	(195,785)	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	-	1,007,350	1,007,350	0
Utility Tax	-	-	425,000	425,000	0
Travel and Tourism	11,655	174,472	314,281	139,809	55.51
Sales Tax	-	-	1,368,000	1,368,000	0
Lighthouse Pointe TIF	63,879	179,130	336,361	157,231	53.26
Foreign Fire Insurance	-	-	46,000	46,000	0
TIF	2,916	45,091	-	(45,091)	0
Overweight Truck	9,146	55,328	113,500	58,172	48.75
Capital Improvement	1,046,863	2,301,901	9,008,000	6,706,099	25.55
Stormwater Management	-	3,677	175,000	171,323	2.1
Technology Park	-	303	29,100	28,797	1.04
Debt Service	(763)	(46,288)	-	48,288	0
Solid Waste	95,331	829,250	1,510,465	681,215	54.9
Technology Center	213,941	602,083	984,760	382,677	61.14
Airport	12,419	306,309	690,204	383,895	44.38
Railroad	18,309	181,877	935,928	754,051	19.43
Health Insurance	-	72	26,250	26,178	0.27
Administrative Services	41,503	269,647	538,299	268,652	50.09
<b>Total Expenses</b>	<b>1,776,144</b>	<b>5,557,649</b>	<b>18,397,342</b>	<b>12,839,693</b>	<b>30.21</b>
<b>Revenue over Expenses</b>	<b>(1,000,047)</b>	<b>(224,843)</b>	<b>(12,091,008)</b>	<b>(11,866,165)</b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – WATER FUND October 31, 2015 and 2014

	October 31, 2015	October 31, 2014
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	21,043,998	20,445,739
Less Accumulated Depreciation	( 6,806,665)	( 6,310,404)
Net Plant in Service	14,237,333	14,135,335
<b>CURRENT ASSETS</b>		
Cash & Investments	2,339,564	1,768,519
Customer Accounts Receivable	283,453	297,624
Other Accounts Receivable	67,642	59,697
Inventory		350
Prepaid Expenses	23,982	3,081
Total Current Assets	2,714,642	2,129,271
<b>OTHER DEBITS</b>		
Unamortized Loss		
Total Other Debits		
<b>TOTAL ASSETS</b>	16,951,975	16,264,606
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	16,686,962	15,988,403
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	16,870,650	16,172,091
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	49,182	65,431
Accrued Liabilities	32,143	27,084
Total Current Liabilities	81,325	92,515
<b>Non-Current Liabilities:</b>		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	81,325	92,515
<b>TOTAL LIABILITIES AND EQUITY</b>	16,951,975	16,264,606

# ROCHELLE MUNICIPAL UTILITIES

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

For the 6 Months Ending October 31, 2015 and 2014

	2015	2014	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	461,318	443,129	18,189	104.1
Commercial Sales	366,236	343,063	23,173	106.8
Industrial Sales	369,948	397,871	(27,923)	93.0
Interdepartmental Sales				0
Other Operating Revenues	50,886	54,495	(3,609)	93.4
<b>Total Operating Revenues</b>	<b>1,248,388</b>	<b>1,238,558</b>	<b>9,831</b>	<b>100.8</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	139,376	140,162	(786)	99.4
Source of Supply - Maintenance	4,045	1,628	2,417	248.5
Water Treatment - Operations	72,141	67,293	4,848	107.2
Water Treatment - Maintenance	16,970	13,171	3,799	128.8
Distribution - Operations	42,834	38,647	4,188	110.8
Distribution - Maintenance	136,189	114,954	21,234	118.5
Customer Accounts	61,101	49,605	11,495	123.2
Administrative and General	82,590	97,056	(14,466)	85.1
Depreciation	241,731	230,370	11,361	104.9
Indirect Transfers to Municipality				.0
<b>Total Operating Expenses</b>	<b>796,977</b>	<b>752,867</b>	<b>44,090</b>	<b>105.9</b>
<b>Operating Income (Loss)</b>	<b>451,411</b>	<b>485,671</b>	<b>(34,259)</b>	<b>93.0</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	80	649	(569)	12.3
Investment Income	963	705	258	136.6
Merchandising, Jobbing & Contract Income		45	(45)	.0
Merchandising, Jobbing & Contract Expense	(763)	(407)	(356)	(187.3)
Interest Expense	(4)	(8)	4	(47.5)
<b>Total Non-Operating Revenue (Expense)</b>	<b>276</b>	<b>984</b>	<b>(707)</b>	<b>28.1</b>
<b>Net Income Before Amortizations</b>	<b>451,688</b>	<b>486,654</b>	<b>(34,967)</b>	<b>92.8</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>451,688</b>	<b>486,654</b>	<b>(34,967)</b>	<b>92.8</b>
Operating Transfers In (Out)	(48,028)	(44,907)	(3,121)	(107.0)
Interfund Transfer W/WR Loan Forgiveness				.0
<b>Increase (Decrease) in Retained Earnings</b>	<b>403,660</b>	<b>441,747</b>	<b>(38,088)</b>	<b>91.4</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>16,283,303</b>	<b>15,546,658</b>	<b>736,647</b>	<b>104.7</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>16,686,962</b>	<b>15,988,403</b>	<b>698,559</b>	<b>104.4</b>

ROCHELLE MUNICIPAL UTILITIES

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

	October 31, 2015	October 31, 2014
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	40,079,404	37,830,613
Less: Accumulated Depreciation	( 20,969,798)	( 19,983,269)
Net Plant in Service	19,109,606	17,847,344
<b>CURRENT ASSETS</b>		
Cash & Investments	1,799,356	2,761,367
Customer Accounts Receivable	801,516	1,011,238
Other Accounts Receivable	89,796	85,462
Inventory	3,480	3,480
Prepaid Expenses	56,910	7,444
Total Current Assets	2,751,058	3,868,991
RESTRICTED FUNDS	524,957	547,093
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss		( 4,610)
Note Receivable - Associated Company		
Total Non-Current Assets		( 4,610)
<b>TOTAL ASSETS</b>	<b>22,385,621</b>	<b>22,258,818</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	14,169,183	14,028,892
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,137,948	20,997,657
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	302,778	76,117
Accrued Liabilities	69,036	71,175
Total Current Liabilities	371,814	147,292
<b>Non-Current Liabilities:</b>		
Bonds Payable	875,859	1,116,966
Unamortized Premium on Long-Term Debt		( 3,098)
Other Non-Current Liabilities		
Total Non-Current Liabilities	875,859	1,113,869
Total Liabilities	1,247,673	1,261,161
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>22,385,621</b>	<b>22,258,818</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 6 Months Ending October 31, 2015 and 2014

	2015	2014	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	508,855	531,265	( 22,410)	95.8
Commercial Sales	501,771	528,000	( 26,229)	95.0
Industrial Sales	311,459	461,138	( 149,679)	67.5
Interdepartmental Sales				0
Other Operating Revenues	90,210	255,721	( 165,511)	35.3
<b>Total Operating Revenues</b>	<b>1,412,296</b>	<b>1,776,123</b>	<b>( 363,828)</b>	<b>79.5</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	46,893	44,882	2,012	104.5
Collection - Maintenance	61,483	40,598	20,885	151.4
Pumping - Operations	125	48	77	261.2
Pumping - Maintenance	574	675	( 102)	84.9
Treatment and Disposal - Operations	441,549	515,377	( 73,828)	85.7
Treatment and Disposal - Maintenance	107,244	122,267	( 15,024)	87.7
Customer Accounts	67,626	58,108	9,518	116.4
Administrative and General	94,248	96,777	( 2,529)	97.4
Depreciation	462,779	444,794	17,985	104.0
<b>Total Operating Expenses</b>	<b>1,282,521</b>	<b>1,323,526</b>	<b>( 41,006)</b>	<b>96.9</b>
<b>Operating Income (Loss)</b>	<b>129,775</b>	<b>452,597</b>	<b>( 322,822)</b>	<b>28.7</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	4,343	4,646	( 303)	93.5
Non Utility Income	436	6,038	( 5,602)	7.2
Merchandising, Jobbing & Contract Income	6,590	8,070	( 1,480)	81.7
Merchandising, Jobbing & Contract Expense	( 1,617)	( 1,118)	( 499)	( 144.6)
Amortization Expense		( 1,513)	1,513	0
Interest Expense	( 12,541)	( 12,895)	354	( 97.3)
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 2,790)</b>	<b>3,227</b>	<b>( 6,017)</b>	<b>( 86.5)</b>
<b>Net Income Before Amortizations</b>	<b>126,985</b>	<b>455,824</b>	<b>( 328,839)</b>	<b>27.9</b>
Amortization of Contributions in Aid of Construction				0
<b>Net Income</b>	<b>126,985</b>	<b>455,824</b>	<b>( 328,839)</b>	<b>27.9</b>
Operating Transfers In (Out)	( 65,340)	( 65,622)	283	( 99.6)
Interfund transfer WWR loan forgiveness				0
<b>Increase (Decrease) in Retained Earnings</b>	<b>61,646</b>	<b>390,202</b>	<b>( 328,556)</b>	<b>15.6</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>14,107,538</b>	<b>13,638,691</b>	<b>468,847</b>	<b>103.4</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>14,169,183</b>	<b>14,028,892</b>	<b>140,291</b>	<b>101.0</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND October 31, 2015 and 2014

	October 31, 2015	October 31, 2014
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	79,226,377	77,021,858
Less: Accumulated Depreciation	( 40,625,841)	( 40,895,280)
Net Plant in Service	38,600,536	36,126,578
<b>CURRENT ASSETS</b>		
Cash & Investments	3,943,479	2,302,665
Customer Accounts Receivable	5,169,090	4,742,852
Other Accounts Receivable		
Inventory	2,620,951	2,608,333
Prepaid Expenses	408,771	281,740
Total Current Assets	12,142,290	9,935,590
<b>RESTRICTED ASSETS</b>	11,093,561	10,822,684
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	2,113,984	27,074
Other Deferred Debits	248,538	29,361
Interdepartmental Loan Receivable	629,710	1,083,935
Total Non-Current Assets	2,990,232	1,140,370
<b>TOTAL ASSETS</b>	64,826,619	58,025,222
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	43,399,619	44,036,830
Contribution in Aid of Construction (Net)		
Total Equity	43,399,619	44,036,830
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	3,327,612	2,596,553
Accrued Liabilities	262,414	258,098
Total Current Liabilities	3,590,025	2,854,651
<b>Non-Current Liabilities:</b>		
Bonds Payable	17,528,498	10,677,600
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	310,478	456,140
Total Non-Current Liabilities	17,836,975	11,133,741
Total Liabilities	21,427,001	13,988,392
<b>TOTAL LIABILITIES AND EQUITY</b>	64,826,619	58,025,222

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 6 Months Ending October 31, 2015 and 2014

	2015	2014	Variance	%
<b>OPERATING REVENUES</b>				
Residential	3,425,292	3,197,508	227,783	107.1
Small General Service	2,989,200	2,807,739	181,461	106.5
Large General Service	11,587,617	10,617,898	969,719	109.1
Public Street Lighting	76,001	75,993	8	100.0
Interdepartmental	280,232	263,849	16,383	106.2
Forfeited Discounts	151,300	130,774	20,525	115.7
Other Operating Revenues	501,564	254,753	246,811	196.9
<b>Total Operating Revenues</b>	<b>19,011,205</b>	<b>17,348,514</b>	<b>1,662,692</b>	<b>109.6</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	13,142,837	12,663,227	479,610	103.8
Generation - Operation	468,506	371,441	97,066	126.1
Generation - Maintenance	332,465	249,925	82,540	133.0
Transmission - Operation	1,816	964	851	188.3
Distribution - Operation	608,883	845,210	( 36,327)	94.4
Distribution - Maintenance	313,059	315,835	( 2,576)	99.2
Depreciation	1,116,205	1,082,080	34,125	103.2
Taxes Other Than Income Taxes	73,779	66,602	7,176	110.8
Customer Accounts	143,403	133,749	9,654	107.2
Administrative & General	1,196,837	1,037,457	159,380	115.4
Indirect Transfers to Municipality				0
<b>Total Operating Expenses</b>	<b>17,397,790</b>	<b>16,566,290</b>	<b>831,500</b>	<b>105.0</b>
<b>Operating Income (Loss)</b>	<b>1,613,415</b>	<b>782,224</b>	<b>831,192</b>	<b>206.3</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	8,812	7,106	1,706	124.0
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	( 82,861)	( 49,983)	( 32,878)	( 165.8)
Amortization Expense	27,093	( 12,513)	39,607	216.5
Interest Expense	( 329,767)	( 251,524)	( 78,243)	( 131.1)
Non-Operating Revenue (Expense)	127,669	13,936	113,733	916.1
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 249,053)</b>	<b>( 292,978)</b>	<b>43,924</b>	<b>( 85.0)</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>1,364,362</b>	<b>489,246</b>	<b>875,116</b>	<b>278.9</b>
<b>Operating Transfers In (Out)</b>	<b>( 747,168)</b>	<b>( 718,214)</b>	<b>( 28,955)</b>	<b>( 104.0)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>617,194</b>	<b>( 228,968)</b>	<b>846,161</b>	<b>269.6</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>42,782,425</b>	<b>44,265,798</b>	<b>( 1,483,373)</b>	<b>96.7</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>43,399,619</b>	<b>44,036,830</b>	<b>( 637,212)</b>	<b>98.6</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – COMMUNICATIONS

October 31, 2015 and 2014

	October 31, 2015	October 31, 2014
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	3,674,199	3,614,409
Tech Center Building	428	
Less: Accumulated Depreciation	( 2,819,672)	( 2,807,427)
Net Plant in Service	854,956	806,983
<b>LAND</b>		
Land		
Land		
<b>CURRENT ASSETS</b>		
Cash & Investments	( 823,150)	( 618,469)
Customer Accounts Receivable	58,252	( 4,537)
Miscellaneous Accounts Receivable	1,135	
Prepaid Expenses	199	6,150
Inventory		
Total Current Assets	( 763,585)	( 616,856)
<b>TOTAL ASSETS</b>	<b>91,391</b>	<b>190,127</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	( 492,570)	( 358,016)
Revenue over Expenditures	( 51,978)	( 135,286)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	( 191,626)	( 140,380)
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	4,503	( 409)
Accrued Liabilities	28,521	25,866
Other Liabilities		
Total Current Liabilities	33,025	25,457
<b>Non-Current Liabilities:</b>		
Interdepartmental Loan Payable	249,993	305,050
2008 Bonds Payable		
Total Non-Current Liabilities	249,993	305,050
Total Liabilities	283,018	330,506
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>91,391</b>	<b>190,127</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 6 Months Ending October 31, 2015 and 2014

	2015	2014	Variance	%
<b>OPERATING REVENUES</b>				
Network Administration Fees	220,424	229,858	( 9,435)	95.9
VOIP Services	954	16,193	( 15,239)	5.9
Misc Revenues	388		388	0
Network and Hardware Support				0
Data Services	2,874	2,874		100.0
Fiber Internet Access	57,780	50,946	6,833	113.4
Dial-up Internet Access	5,616	6,585	( 969)	85.3
Wireless Internet Access	7,094	14,821	( 7,727)	47.9
Network Internet Access	10,198	10,198		100.0
Web Site Host	2,799	3,974	( 1,175)	70.4
Web Site Development				0
Activation Fee				0
Wireless Installation				0
Mailboxes	1,098	1,125	( 28)	97.6
Forfeited Discounts	663	855	( 192)	77.6
<b>Total Operating Revenues</b>	<b>309,886</b>	<b>337,429</b>	<b>( 27,543)</b>	<b>91.8</b>
<b>OPERATING EXPENSES</b>				
Personnel	104,049	124,847	( 20,798)	83.3
Insurance Benefits	21,137	25,936	( 4,799)	81.5
Pension & Other Benefits	19,146	24,092	( 4,947)	79.5
Contractual Services- Maintenance	7,471	9,894	( 2,423)	75.5
Contractual Services- Professional	68,014	65,538	2,476	103.8
Contractual Services- Communications	53,997	47,151	6,847	114.5
Contractual Services- Professional Development	4,151	1,816	2,534	256.8
Service Charges	32,139	62,449	( 30,310)	51.5
Commodities - Maintenance Supplies	31	529	( 498)	5.9
Commodities - General Supplies	904	2,729	( 1,825)	33.1
Other Expenditures	( 43)	( 1,393)	1,350	( 3.1)
Depreciation	35,304	96,402	( 61,098)	36.6
Transfer to Administrative Services	8,000	8,000		100.0
<b>Total Operating Expenses</b>	<b>354,300</b>	<b>467,790</b>	<b>( 113,490)</b>	<b>75.7</b>
<b>Operating Income (Loss)</b>	<b>( 44,413)</b>	<b>( 130,361)</b>	<b>85,947</b>	<b>( 34.1)</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Merchandising, Jobbing, & Contract Income				0
Merchandising, Jobbing, & Contract Expense	( 7,149)	( 4,427)	( 2,722)	( 161.5)
Investment Income				0
Lease Revenues				0
ICC Grant				0
Transfer From Other Funds				0
Transfers To Other Funds				0
Amortization Expense				0
Interest Expense	( 416)	( 498)	83	( 83.5)
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 7,565)</b>	<b>( 4,925)</b>	<b>( 2,640)</b>	<b>( 153.6)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>( 51,978)</b>	<b>( 135,286)</b>	<b>83,308</b>	<b>( 38.4)</b>

# ROCHELLE MUNICIPAL UTILITIES

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

For the 6 Months Ending October 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	( 492,570)	( 358,016)	( 134,554)	( 137.6)
RETAINED EARNINGS – END OF PERIOD	<u>( 544,549)</u>	<u>( 493,302)</u>	<u>( 51,247)</u>	<u>( 110.4)</u>