

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 9 MONTHS ENDING JANUARY 31 2016**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	1,680,710	1,746,028	65,318	96.26
Licenses and Permits	59,567	506,879	612,000	105,121	82.82
Intergovernmental Revenue	346,836	2,658,117	3,520,797	862,680	75.5
Fines, Forfeitures & Penalties	9,897	83,405	130,000	46,595	64.16
Public Charges for Services	32,430	354,047	885,000	530,953	40.01
Other Fees	23,030	202,191	343,054	140,864	58.94
Miscellaneous Revenues	3,793	48,049	62,500	14,451	76.88
Other Financing Sources	196,173	1,765,554	2,404,072	638,518	73.44
Total Revenues	671,725	7,298,952	9,703,451	2,404,499	75.22
 OPERATING EXPENSES					
Mayor and City Council	1,061	44,979	61,300	16,321	73.38
City Manager	23,989	174,622	214,141	39,519	81.55
City Attorney	7,050	86,159	135,350	49,191	63.66
City Clerk	16,693	132,901	153,903	21,002	86.35
Police Department	348,604	2,600,273	3,321,953	721,680	78.28
Fire Department	236,654	1,721,487	2,129,724	408,237	80.83
Community Development	37,675	255,407	457,041	201,634	55.88
Engineering	29,547	201,953	327,590	125,637	61.65
Street Division	183,831	1,219,515	1,657,979	438,464	73.55
Cemetery Division	11,540	134,623	160,332	25,709	83.97
Municipal Building	42,122	563,773	742,171	178,398	75.96
Economic Development	31,819	282,491	336,107	53,616	84.05
Total Expenses	970,584	7,418,184	9,697,591	2,279,407	76.5
 Revenue over Expenses	 (298,860)	 (119,232)	 5,860	 125,092	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	.00	976,762.36	1,037,043.00	(60,280.64)	94.2
01-11-31110	.00	294,560.98	299,686.00	(5,127.02)	98.3
01-11-31120	.00	249,941.74	254,297.00	(4,355.26)	98.3
01-11-31500	.00	159,445.26	155,000.00	4,445.26	102.9
TOTAL TAXES	.00	1,680,710.34	1,746,028.00	(65,317.66)	96.3
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	19,950.00	22,000.00	(2,050.00)	90.7
01-11-32500	32,034.44	123,148.44	115,000.00	8,148.44	107.1
01-11-32510	24,727.45	296,115.64	420,000.00	(123,884.36)	70.5
01-11-32600	.00	.00	2,000.00	(2,000.00)	.0
01-11-33100	2,630.00	65,390.00	50,000.00	15,390.00	130.8
01-11-33200	.00	250.00	.00	250.00	.0
01-11-33500	175.00	2,025.00	3,000.00	(975.00)	67.5
TOTAL LICENSES & PERMITS	59,566.89	506,879.08	612,000.00	(105,120.92)	82.8
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	114,782.85	824,352.18	928,678.00	(104,325.82)	88.6
01-11-34200	33,834.78	148,861.66	200,000.00	(51,138.34)	74.4
01-11-34300	10,033.95	91,441.77	100,000.00	(8,558.23)	91.4
01-11-34400	164,828.25	1,435,350.31	1,965,000.00	(529,649.69)	73.1
01-11-34450	18,513.00	140,894.66	177,119.00	(36,224.34)	79.6
01-11-34762	5,043.00	17,216.85	150,000.00	(132,783.15)	11.5
TOTAL INTERGOVERNMENTAL REVENUES	346,835.83	2,658,117.43	3,520,797.00	(862,679.57)	75.5
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	9,897.44	83,404.79	130,000.00	(46,595.21)	64.2
TOTAL FINES, FORFEITURES & PENALTIES	9,897.44	83,404.79	130,000.00	(46,595.21)	64.2
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	19,512.74	172,640.35	550,000.00	(377,359.65)	31.4
01-11-36700	2,992.00	64,457.43	75,000.00	(10,542.57)	85.9
01-11-36800	5,000.00	45,000.00	60,000.00	(15,000.00)	75.0
01-11-36900	.00	14,104.74	75,000.00	(60,895.26)	18.8
01-11-39960	4,925.00	57,844.68	125,000.00	(67,155.32)	46.3
TOTAL PUBLIC CHARGES FOR SERVICES	32,429.74	354,047.20	885,000.00	(530,952.80)	40.0
<u>OTHER FEES</u>					

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,550.00	10,225.00	21,000.00	(10,775.00)	48.7
01-11-37650 GRAVE OPENING WINTER FEE	100.00	100.00	500.00	(400.00)	20.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	64,125.00	85,500.00	(21,375.00)	75.0
01-11-37900 OTHER REVENUES	14,004.50	126,040.50	168,054.00	(42,013.50)	75.0
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	1,300.00	51,000.00	(49,700.00)	2.6
01-11-37910 BUILDING AND ZONING FEES	250.00	600.00	2,000.00	(1,400.00)	30.0
TOTAL OTHER FEES	23,029.50	202,190.50	343,054.00	(140,863.50)	58.9
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	226.51	912.55	500.00	412.55	182.5
01-11-38110 INTEREST INCOME-CEMETERY	.00	416.25	3,000.00	(2,583.75)	13.9
01-11-38700 LOT SALES	950.00	8,580.00	16,000.00	(7,420.00)	53.8
01-11-38800 CEMETERY RECEIPTS	.00	2,155.00	3,000.00	(845.00)	71.8
01-11-38900 MISCELLANEOUS	2,616.00	35,984.71	40,000.00	(4,015.29)	90.0
TOTAL MISCELLANEOUS REVENUE	3,792.51	48,048.51	62,500.00	(14,451.49)	76.9
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	132,528.08	1,192,752.72	1,590,337.00	(397,584.28)	75.0
01-11-39920 TRANSFER FROM WATER	8,004.67	72,042.03	96,056.00	(24,013.97)	75.0
01-11-39930 TRANSF FROM WATER RECLAMATION	10,889.92	98,009.28	130,679.00	(32,669.72)	75.0
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	9,000.00	12,000.00	(3,000.00)	75.0
01-11-39949 MFT FUND TRANSFER	.00	.00	50,000.00	(50,000.00)	.0
01-11-39950 SOLID WASTE TRANSFER	43,750.00	393,750.00	525,000.00	(131,250.00)	75.0
TOTAL OTHER FINANCING SOURCES	196,172.67	1,765,554.03	2,404,072.00	(638,517.97)	73.4
TOTAL FUND REVENUE	671,724.58	7,298,951.88	9,703,451.00	(2,404,499.12)	75.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	5,965.76	39,956.71	50,500.00	(10,543.29)	79.1
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	30.00	100.00	(70.00)	30.0
01-12-55400-000 PRINTING	.00	.00	200.00	(200.00)	.0
01-12-56100-000 DUES	.00	713.48	1,000.00	(286.52)	71.4
01-12-56200-000 TRAVEL EXPENSES	.00	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	.00	1,976.82	4,000.00	(2,023.18)	49.4
01-12-65100-000 OFFICE SUPPLIES	.00	538.35	600.00	(63.65)	89.4
01-12-83000-000 EQUIPMENT	(5,000.00)	.00	2,000.00	(2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	95.00	865.66	800.00	65.66	108.2
TOTAL MAYOR/CITY COUNCIL	1,060.76	44,979.15	61,300.00	(16,320.85)	73.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,518.19	62,623.28	74,534.00	(11,910.72)	84.0
01-13-42200-000 SALARIES-PART-TIME	3,345.42	18,499.17	21,949.00	(3,449.83)	84.3
01-13-42400-000 VACATION	910.87	8,268.10	00	8,268.10	.0
01-13-45100-000 HEALTH INSURANCE	2,244.79	15,447.67	19,670.00	(4,222.33)	78.5
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	74.75	300.00	(225.25)	24.9
01-13-55100-000 POSTAGE	249.22	7,707.08	7,000.00	707.08	110.1
01-13-55300-000 PUBLISHING	.00	52.00	1,000.00	(948.00)	5.2
01-13-55400-000 PRINTING	.00	85.45	500.00	(414.55)	17.1
01-13-56100-000 DUES	.00	491.92	600.00	(108.08)	82.0
01-13-56200-000 TRAVEL EXPENSES	.00	1,808.27	4,500.00	(2,691.73)	40.2
01-13-56300-000 TRAINING	45.00	590.00	700.00	(110.00)	84.3
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	72.96	2,533.41	1,500.00	1,033.41	168.9
01-13-68400-000 MICROCOMPUTER SOFTWARE	198.37	198.37	300.00	(101.63)	66.1
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	1,108.00	11,712.00	14,000.00	(2,288.00)	83.7
TOTAL CITY CLERK	16,892.62	132,901.47	153,903.00	(21,001.53)	86.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	4,396.36	28,163.77	38,842.00	(10,678.23)	72.5
01-17-42300-000 SALARY EXPENSE-OVERTIME	70.03	154.06	500.00	(345.94)	30.8
01-17-42400-000 VACATION	192.07	2,502.32	00	2,502.32	.0
01-17-42500-000 SICK	.00	410.82	00	410.82	.0
01-17-45100-000 HEALTH INSURANCE	888.94	5,602.60	7,670.00	(2,067.40)	73.1
01-17-51100-000 MAINTENANCE (BUILDING)	1,500.75	5,592.24	9,000.00	(3,407.76)	62.1
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	324.00	1,000.00	(676.00)	32.4
01-17-52900-000 MAINTENANCE (OTHER)	.00	1,599.89	1,800.00	(200.11)	88.9
01-17-53700-000 NETWORK ADMINISTRATION	10,761.42	96,852.78	129,137.00	(32,284.22)	75.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	30,352.35	35,000.00	(4,647.65)	86.7
01-17-55200-000 TELEPHONE	146.67	1,652.92	2,000.00	(347.08)	82.7
01-17-56200-000 TRAVEL EXPENSES	.00	115.00	200.00	(85.00)	57.5
01-17-57100-000 UTILITIES	6,641.88	63,341.45	60,000.00	3,341.45	105.6
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	364.50	500.00	(135.50)	72.9
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	780.05	6,000.00	(5,219.95)	13.0
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	662.03	1,000.00	(337.97)	66.2
01-17-65100-000 OFFICE SUPPLIES	153.45	2,037.36	2,500.00	(462.64)	81.5
01-17-65400-000 GENERAL SUPPLIES	429.92	3,825.15	5,000.00	(1,174.85)	76.5
01-17-82000-000 BUILDING	.00	.00	20,000.00	(20,000.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	137,529.00	155,000.00	(17,471.00)	88.7
01-17-91100-000 COMMUNITY RELATIONS	112.10	25,703.29	26,000.00	(296.71)	98.9
01-17-91400-000 SALES TAX REBATE	2,177.75	20,371.57	60,000.00	(39,628.43)	34.0
01-17-99964-000 TRANSFER ADMIN SERVICE	14,810.17	131,491.53	175,322.00	(43,830.47)	75.0
TOTAL MUNICIPAL BUILDING	42,122.01	563,773.10	742,171.00	(178,397.90)	76.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	7,050.00	84,777.37	130,000.00	(45,222.63)	65.2
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	76.92	100.00	(23.08)	76.9
01-18-56600-000 CONFERENCE EXPENSES	.00	.00	250.00	(250.00)	0
TOTAL CITY ATTORNEY	<u>7,050.00</u>	<u>86,159.29</u>	<u>135,350.00</u>	<u>(49,190.71)</u>	<u>63.7</u>

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	16,355.55	121,238.94	160,350.00	(39,111.06)	75.6
01-19-42400-000 VACATION	718.73	5,133.79	.00	5,133.79	.0
01-19-42500-000 SICK PAY	1,868.71	2,874.94	.00	2,874.94	.0
01-19-45100-000 HEALTH INSURANCE	3,158.08	19,933.27	27,341.00	(7,407.73)	72.9
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	4,000.00	5,000.00	(1,000.00)	80.0
01-19-55100-000 POSTAGE	.00	5.95	.00	5.95	.0
01-19-55200-000 TELEPHONE	231.76	2,203.08	3,600.00	(1,396.92)	61.2
01-19-55300-000 PUBLISHING	.00	66.30	.00	66.30	.0
01-19-58100-000 DUES	1,413.59	3,046.11	3,000.00	46.11	101.5
01-19-58200-000 TRAVEL EXPENSES	29.16	1,082.02	2,500.00	(1,417.98)	43.3
01-19-56400-000 TUITION	70.08	8,907.02	6,000.00	2,907.02	148.5
01-19-56500-000 PUBLICATIONS	.00	203.16	150.00	53.16	135.4
01-19-56600-000 CONFERENCE EXPENSES	.00	4,059.18	3,700.00	359.18	109.7
01-19-65100-000 OFFICE SUPPLIES	.00	219.14	500.00	(280.86)	43.8
01-19-83000-000 EQUIPMENT	.00	899.99	1,000.00	(100.01)	90.0
01-19-91100-000 COMMUNITY RELATIONS	145.00	749.45	1,000.00	(250.55)	75.0
TOTAL CITY MANAGER	23,988.64	174,622.34	214,141.00	(39,518.66)	81.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT	90,914.03	1,002,435.35	1,306,865.00	(304,429.65)	76.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	208,571.19	1,318,215.78	1,860,132.00	(541,916.22)	70.9
01-21-42200-000 SALARIES - PART-TIME	7,970.21	42,162.00	65,000.00	(22,838.00)	64.9
01-21-42300-000 SALARIES - OVERTIME	11,979.92	140,498.81	160,000.00	(19,501.19)	87.8
01-21-42400-000 SALARIES - VACATION PAY	5,558.46	105,471.16	00	105,471.16	.0
01-21-42500-000 SALARIES - SICK PAY	1,580.98	15,511.88	00	15,511.88	.0
01-21-42800-000 OIC - ON-CALL FTO	3,215.66	19,836.47	21,000.00	(1,163.53)	94.5
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	360,627.20	365,754.00	(5,126.80)	98.6
01-21-45100-000 HEALTH INSURANCE	43,005.86	272,686.17	400,087.00	(127,400.83)	68.2
01-21-47100-000 UNIFORM ALLOWANCE	201.65	15,220.47	35,000.00	(19,779.53)	43.5
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,594.65	20,515.26	34,000.00	(13,484.74)	60.3
01-21-51300-000 MAINTENANCE - VEHICLE	4,790.92	24,524.32	40,000.00	(15,475.68)	61.3
01-21-53400-000 MEDICAL SERVICES	50.00	1,699.93	2,000.00	(300.07)	85.0
01-21-53700-000 DATA PROCESSING SERVICES	.00	17,328.22	28,000.00	(8,671.78)	66.7
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	89.25	12,000.00	(11,910.75)	.7
01-21-55100-000 POSTAGE	.00	139.01	150.00	(10.99)	92.7
01-21-55200-000 TELEPHONE	1,478.94	13,611.03	15,000.00	(1,388.97)	90.7
01-21-55300-000 PUBLISHING	.00	906.00	600.00	306.00	151.0
01-21-55400-000 PRINTING	.00	2,327.56	3,000.00	(672.44)	77.6
01-21-56100-000 DUES	50.00	5,714.09	5,000.00	714.09	114.3
01-21-56200-000 TRAVEL EXPENSES	.00	1,217.49	5,000.00	(3,782.51)	24.4
01-21-56300-000 TRAINING	525.00	4,645.00	15,000.00	(10,355.00)	31.0
01-21-57100-000 UTILITIES	97.14	903.45	1,400.00	(496.55)	64.5
01-21-57800-000 ANIMAL CONTROL	.00	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	76.30	2,055.06	4,000.00	(1,944.94)	51.4
01-21-65100-000 OFFICE SUPPLIES	840.79	5,124.28	6,000.00	(875.72)	85.4
01-21-65200-000 OPERATING SUPPLIES	(38.31)	11,767.44	17,000.00	(5,232.56)	69.2
01-21-65500-000 AUTOMOBILE FUEL/OIL	2,758.70	29,533.51	65,000.00	(35,466.49)	45.4
01-21-65800-000 PRISONER SUPPLIES	405.05	887.54	2,500.00	(1,612.46)	35.5
01-21-66200-000 K9 SUPPLIES	1,879.70	4,508.42	1,919.00	2,589.42	234.9
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	46,695.66	60,740.00	(14,044.34)	76.9
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	50,668.00	100,900.43	82,184.00	18,716.43	122.8
01-21-91700-000 INVESTIGATIONS	211.45	2,111.06	2,000.00	111.06	105.6
01-21-91710-000 DRUG INVESTIGATIONS	133.28	10,604.56	7,635.00	2,969.56	138.9
01-21-92400-000 DUI	.00	1,856.00	3,352.00	(1,496.00)	55.4
TOTAL POLICE DEPARTMENT	348,603.54	2,600,272.76	3,321,953.00	(721,680.24)	78.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	105,307.27	761,906.55	1,014,264.00	(252,357.45)	75.1
01-22-42200-000 SALARIES - PART-TIME	5,398.50	57,650.75	83,400.00	(25,749.25)	69.1
01-22-42300-000 SALARY EXPENSE - OVERTIME	15,641.23	146,398.43	166,000.00	(19,601.57)	88.2
01-22-42400-000 SALARIES - VACATION PAY	2,108.34	55,776.57	00	55,776.57	.0
01-22-42500-000 SALARIES - SICK PAY	.00	3,486.45	00	3,486.45	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	306,001.51	310,357.00	(4,355.49)	98.6
01-22-45100-000 HEALTH INSURANCE	22,892.23	149,242.12	207,713.00	(58,470.88)	71.9
01-22-47100-000 UNIFORM ALLOWANCE	180.99	8,392.23	11,000.00	(2,607.77)	78.3
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.50	9,089.95	8,000.00	1,089.95	113.6
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	324.82	5,608.51	9,000.00	(3,391.49)	62.3
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	.00	9,355.28	9,000.00	355.28	104.0
01-22-53400-000 MEDICAL SERVICES	55.00	825.00	7,800.00	(6,775.00)	10.9
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,644.44	27,006.35	40,000.00	(12,993.65)	67.5
01-22-55100-000 POSTAGE	.00	19.99	200.00	(180.01)	10.0
01-22-55200-000 TELEPHONE	300.35	3,963.74	9,500.00	(5,536.26)	41.7
01-22-55400-000 PRINTING	.00	52.00	00	52.00	.0
01-22-56100-000 DUES	.00	932.00	1,400.00	(468.00)	66.6
01-22-56200-000 TRAVEL EXPENSES	.00	2,454.65	1,800.00	654.65	136.4
01-22-56300-000 TRAINING	1,250.00	6,148.31	6,000.00	148.31	102.5
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,000.00	(2,000.00)	.0
01-22-56500-000 PUBLICATIONS	175.00	629.35	1,300.00	(670.65)	48.4
01-22-57100-000 UTILITIES	1,119.88	13,288.29	19,000.00	(5,711.71)	69.9
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	.00	907.04	3,000.00	(2,092.96)	30.2
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	3,154.96	5,000.00	(1,845.04)	63.1
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	3,636.78	4,000.00	(363.22)	90.9
01-22-65100-000 OFFICE SUPPLIES	.00	1,788.29	2,000.00	(211.71)	89.4
01-22-65200-000 OPERATING SUPPLIES	987.32	10,614.77	14,000.00	(3,385.23)	75.8
01-22-65400-000 JANITORIAL SUPPLIES	.00	1,904.71	4,200.00	(2,295.29)	45.4
01-22-65500-000 AUTOMOTIVE FUEL/OIL	382.55	4,667.54	19,000.00	(14,332.46)	24.6
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	6,072.00	57,490.00	(51,418.00)	10.6
01-22-89000-000 CAPITAL OUTLAY - OTHER	77,850.00	120,513.00	113,500.00	7,013.00	106.2
TOTAL FIRE DEPARTMENT	236,654.42	1,721,487.12	2,129,724.00	(408,236.88)	80.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	585,257.96	4,321,759.88	5,451,677.00	(1,129,917.12)	79.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	69,138.05	457,753.73	847,482.00	(189,728.27)	70.7
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	6,509.15	16,878.32	60,564.00	(43,685.68)	27.9
01-41-42400-000 VACATION	2,274.52	37,779.72	.00	37,779.72	.0
01-41-42500-000 SICK	3,412.35	12,793.19	.00	12,793.19	.0
01-41-42600-000 SALARIES-PAGER PAY	3,485.43	14,227.58	19,000.00	(4,772.42)	74.9
01-41-45100-000 HEALTH INSURANCE	15,305.59	99,962.87	153,033.00	(53,070.13)	65.3
01-41-47100-000 UNIFORM ALLOWANCE	.00	441.96	1,000.00	(558.04)	44.2
01-41-47300-000 CLOTHING ACQUISITION	.00	1,938.99	2,000.00	(63.01)	96.9
01-41-51100-000 MAINTENANCE (BUILDING)	.00	1,158.80	2,500.00	(1,341.20)	46.4
01-41-51200-000 MAINTENANCE (EQUIPMENT)	1,054.89	12,087.37	15,000.00	(2,912.63)	80.6
01-41-51300-000 MAINT SERVICE-VEHICLE	.00	13,678.74	15,000.00	(1,321.26)	91.2
01-41-51400-000 MAINTENANCE STREET	.00	24,988.27	30,000.00	(5,011.73)	83.3
01-41-51600-000 MAINTENANCE SNOW REMOVAL	524.25	792.75	5,000.00	(4,207.25)	15.9
01-41-52900-000 MAINTENANCE OTHER	.00	2,725.02	5,000.00	(2,274.98)	54.5
01-41-53600-000 JANITORIAL SERVICES	.00	1,641.55	1,000.00	641.55	164.2
01-41-54900-000 OTHER PROFESSIONAL SERVICES	1,260.00	9,072.38	14,000.00	(4,927.62)	64.8
01-41-55100-000 POSTAGE	.00	3.99	100.00	(96.01)	4.0
01-41-55200-000 TELEPHONE	400.26	3,528.15	4,000.00	(471.85)	88.2
01-41-55300-000 PUBLISHING	.00	71.20	300.00	(228.80)	23.7
01-41-56200-000 TRAVEL EXPENSES	.00	633.83	500.00	133.83	126.8
01-41-56300-000 TRAINING	50.00	569.82	3,500.00	(2,930.18)	16.3
01-41-57100-000 UTILITIES	1,034.15	8,482.87	15,000.00	(6,517.13)	56.6
01-41-57200-000 STREET LIGHTING	14,903.64	120,546.23	173,000.00	(52,453.77)	69.7
01-41-59400-000 LEASE OR RENTALS	.00	2,925.00	5,000.00	(2,075.00)	58.5
01-41-61100-000 MAINTENANCE BUILDING	.00	5,283.70	5,000.00	263.70	105.3
01-41-61200-000 MAINTENANCE (EQUIPMENT)	(3,279.31)	13,581.30	16,000.00	(2,418.70)	84.9
01-41-61300-000 MAINT SUPPLIES-VEHICLE	5,190.90	29,251.88	35,000.00	(5,748.12)	83.6
01-41-61400-000 SUPPLIES STREETS	97.50	43,611.52	52,000.00	(8,388.48)	83.9
01-41-61600-000 SUPPLIES SNOW REMOVAL	50,546.04	92,633.47	125,000.00	(32,366.53)	74.1
01-41-61700-000 MAINT SUPPLIES-GROUNDS	659.15	9,989.23	12,000.00	(2,030.77)	83.1
01-41-62900-000 SUPPLIES OTHER	1,887.36	13,319.92	15,000.00	(1,680.08)	88.8
01-41-65100-000 OFFICE SUPPLIES	615.01	1,428.91	2,000.00	(571.09)	71.5
01-41-65200-000 OPERATING SUPPLIES	541.89	4,695.40	8,000.00	(3,304.60)	58.7
01-41-65300-000 SMALL TOOLS	338.37	1,092.41	3,200.00	(2,107.59)	34.1
01-41-65400-000 JANITORIAL SUPPLIES	.00	1,000.70	1,000.00	.70	100.1
01-41-65500-000 GASOLINE/OIL	4,012.90	41,811.97	65,000.00	(23,188.03)	64.3
01-41-66100-000 SAFETY SUPPLIES	607.21	3,620.69	3,500.00	120.69	103.5
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	51,153.55	53,800.00	(2,646.45)	95.1
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	3,481.50	21,931.50	30,000.00	(8,068.50)	73.1
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	35,329.62	51,000.00	(15,670.38)	69.3
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL STREET DIVISION	183,830.80	1,219,515.10	1,657,979.00	(438,463.90)	73.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	7,482.18	44,740.42	65,312.00	(20,571.58)	68.5
01-46-42200-000 SALARIES (PART-TIME)	.00	.00	4,500.00	(4,500.00)	0
01-46-42300-000 SALARY EXPENSE-OVERTIME	854.81	2,508.09	6,900.00	(4,391.91)	36.4
01-46-42400-000 VACATION	.00	6,556.49	.00	6,556.49	0
01-46-42500-000 SICK PAY	233.26	610.18	.00	610.18	0
01-46-45100-000 HEALTH INSURANCE	2,185.82	13,967.49	19,870.00	(5,702.51)	71.0
01-46-47100-000 UNIFORM ALLOWANCE	.00	175.00	300.00	(125.00)	58.3
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	9,759.00	5,000.00	4,759.00	195.2
01-46-55200-000 TELEPHONE	118.35	1,171.00	1,100.00	71.00	106.5
01-46-55300-000 PUBLISHING	.00	65.00	200.00	(135.00)	32.5
01-46-56200-000 TRAVEL EXPENSES	.00	.00	100.00	(100.00)	0
01-46-56300-000 TRAINING	.00	20.00	100.00	(80.00)	20.0
01-46-57100-000 UTILITIES	273.61	1,904.10	3,400.00	(1,495.90)	58.0
01-46-61100-000 MAINTENANCE BUILDING	206.93	274.93	1,000.00	(725.07)	27.5
01-46-61200-000 MAINTENANCE (EQUIPMENT)	62.91	837.81	1,000.00	(162.19)	83.8
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	787.32	1,500.00	(712.68)	52.5
01-46-65200-000 OPERATING SUPPLIES	32.79	130.57	700.00	(569.43)	18.7
01-46-65300-000 SMALL TOOLS	19.99	19.99	500.00	(480.01)	4.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	31.89	100.00	(68.11)	31.9
01-46-65500-000 GASOLINE/OIL	71.70	1,777.78	5,800.00	(4,022.22)	30.7
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
TOTAL CEMETERY	11,540.35	134,623.46	160,332.00	(25,708.54)	84.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	18,040.80	123,022.80	169,100.00	(46,077.20)	72.8
01-48-42200-000 SALARIES-PART-TIME	.00	.00	11,700.00	(11,700.00)	0
01-48-42400-000 VACATION	1,628.60	11,609.37	00	11,609.37	0
01-48-42500-000 SICK	308.65	1,788.81	00	1,788.81	0
01-48-45100-000 HEALTH INSURANCE	4,489.58	28,569.12	39,340.00	(10,770.88)	72.6
01-48-51100-000 MAINTENANCE (BUILDING)	43.50	312.84	12,200.00	(11,887.16)	2.6
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,600.00	(1,600.00)	0
01-48-51300-000 MAINT. SERVICE (VEHICLE)	208.60	1,089.01	2,000.00	(910.99)	54.5
01-48-53200-000 ENGINEERING SERVICE	.00	8,405.60	26,000.00	(17,594.40)	32.3
01-48-54900-000 OTHER PROFESSIONAL SERVICES	.00	2,074.27	4,100.00	(2,025.73)	50.6
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	0
01-48-55200-000 TELEPHONE	371.94	3,432.78	2,600.00	832.78	132.0
01-48-55300-000 PUBLISHING	.00	63.25	200.00	(136.75)	31.6
01-48-56100-000 DUES	729.00	1,952.42	1,200.00	752.42	162.7
01-48-56200-000 TRAVEL EXPENSES	17.24	2,087.51	2,000.00	87.51	104.4
01-48-56300-000 TRAINING	.00	854.59	2,500.00	(1,645.41)	34.2
01-48-56500-000 PUBLICATIONS	.00	146.25	100.00	46.25	146.3
01-48-57100-000 UTILITIES	513.28	4,297.23	4,700.00	(402.77)	91.4
01-48-61200-000 SUPPLIES (EQUIPMENT)	53.97	1,935.15	2,400.00	(464.85)	80.6
01-48-65100-000 OFFICE SUPPLIES	268.54	945.62	1,000.00	(54.38)	94.6
01-48-65300-000 SMALL TOOLS	61.97	324.81	850.00	(525.19)	38.2
01-48-65400-000 JANITORIAL SUPPLIES	89.83	687.16	600.00	67.16	111.2
01-48-65500-000 GASOLINE & OIL	224.16	2,422.92	3,800.00	(1,377.08)	63.8
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	(100.00)	0
01-48-68400-000 MICROCOMPUTER SOFTWARE	820.00	3,744.40	5,600.00	(1,855.60)	66.9
01-48-82000-000 BUILDING	.00	.00	2,000.00	(2,000.00)	0
01-48-83000-000 EQUIPMENT	1,678.85	2,128.60	3,000.00	(871.40)	71.0
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
TOTAL ENGINEERING	29,546.51	201,952.60	327,590.00	(125,637.40)	61.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	224,917.66	1,556,091.16	2,145,901.00	(589,809.84)	72.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2016

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)	24,621.29	157,858.08	207,845.00	(49,988.92)	76.0
01-44-42200-000 SALARIES (PART-TIME)	675.70	707.51	.00	707.51	.0
01-44-42400-000 VACATION	593.79	10,371.85	.00	10,371.85	.0
01-44-42500-000 SICK	566.33	3,133.37	.00	3,133.37	.0
01-44-45100-000 HEALTH INSURANCE	5,156.21	32,619.93	44,846.00	(12,226.07)	72.7
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	34.96	1,500.00	(1,465.04)	2.3
01-44-52900-000 NUISANCE ABATEMENT	1,142.70	252.25	3,500.00	(3,247.75)	7.2
01-44-53300-000 LEGAL SERVICE	330.00	2,580.00	1,900.00	680.00	135.8
01-44-53400-000 MEDICAL SERVICES	.00	210.00	100.00	110.00	210.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	12,050.32	21,000.00	(8,949.68)	57.4
01-44-54910-000 OTHER PROF SVCS - BROWNFIELD	3,450.19	22,458.31	150,000.00	(127,541.69)	15.0
01-44-55100-000 POSTAGE	.00	59.18	300.00	(240.84)	19.7
01-44-55200-000 TELEPHONE	127.58	1,068.61	1,000.00	68.61	108.9
01-44-55300-000 PUBLISHING	.00	2,917.45	2,500.00	417.45	116.7
01-44-55400-000 PRINTING	.00	395.00	500.00	(105.00)	79.0
01-44-56100-000 DUES	507.35	1,536.62	1,500.00	36.62	102.4
01-44-56200-000 TRAVEL EXPENSES	.00	240.43	750.00	(509.57)	32.1
01-44-56300-000 TRAINING	289.25	2,326.34	1,500.00	826.34	155.1
01-44-56500-000 PUBLICATIONS	.00	112.00	250.00	(138.00)	44.8
01-44-56600-000 CONFERENCE EXPENSES	.00	814.92	1,300.00	(485.08)	62.7
01-44-61200-000 SUPPLIES EQUIPMENT	.00	459.96	1,000.00	(540.04)	46.0
01-44-65100-000 OFFICE SUPPLIES	156.57	1,481.33	1,500.00	(18.67)	98.8
01-44-65500-000 AUTOMOTIVE FUEL/OIL	58.44	777.38	2,250.00	(1,472.62)	34.6
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	.00	17.73	.00	17.73	.0
TOTAL COMMUNITY DEVELOPMENT	37,675.40	255,406.51	457,041.00	(201,634.49)	55.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	14,212.12	92,684.41	223,045.00	(130,360.59)	41.6
01-61-42100-000 SALARIES (FULL-TIME)	11,127.82	74,748.40	.00	74,748.40	.0
01-61-42400-000 VACATION	571.31	8,372.93	.00	8,372.93	.0
01-61-42500-000 SICK	437.51	2,079.95	.00	2,079.95	.0
01-61-45100-000 HEALTH INSURANCE	3,783.71	23,880.38	36,062.00	(12,181.62)	66.2
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	2,400.00	(2,400.00)	.0
01-61-54910-000 OTHER PROF SVS - COMM BRANDING	.00	63,514.51	51,000.00	12,514.51	124.5
01-61-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-61-55200-000 TELEPHONE	122.77	1,121.71	1,900.00	(778.29)	59.0
01-61-56100-000 DUES	.00	.00	500.00	(500.00)	.0
01-61-56200-000 TRAVEL EXPENSES	281.25	4,516.01	5,500.00	(983.99)	82.1
01-61-56500-000 PUBLICATIONS	120.65	120.65	200.00	(79.35)	60.3
01-61-56600-000 CONFERENCE	160.00	1,447.08	1,500.00	(52.92)	96.5
01-61-65100-000 OFFICE SUPPLIES	377.08	1,033.03	1,750.00	(716.97)	59.0
01-61-65200-000 OPERATING SUPPLIES	.00	20.25	150.00	(129.75)	13.5
01-61-83000-000 EQUIPMENT	625.00	8,320.00	11,000.00	(2,680.00)	75.6
01-61-92900-000 MISCELLANEOUS CHARGES	.00	631.58	1,000.00	(368.42)	63.2
TOTAL ECONOMIC DEVELOPMENT	31,819.20	282,490.89	336,107.00	(53,616.11)	84.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	69,494.80	537,897.40	793,148.00	(255,250.60)	67.8
TOTAL FUND EXPENDITURES	970,584.25	7,418,183.79	9,697,591.00	(2,279,407.21)	76.5
NET REVENUE OVER EXPENDITURES	(298,859.67)	(119,231.91)	5,860.00	(125,091.91)	(2034)

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 9 MONTHS ENDING JANUARY 31 2016

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	0	37,850	38,500	650	98.31
Insurance	-	213,313	217,000	3,687	98.3
Illinois Municipal Retirement	3	204,607	207,502	2,895	98.61
Social Security	2	191,686	195,050	3,364	98.28
Ambulance	12	246	100	(146)	246.37
Economic Development	-	-	-	-	0
Motor Fuel Tax	21,760	791,788	660,650	(131,138)	119.85
Utility Tax	33,596	261,128	382,000	120,873	68.36
Travel and Tourism	21,613	208,776	285,250	56,474	78.71
Sales Tax	84,452	727,591	1,058,500	330,909	68.74
Lighthouse Pointe TIF	15	561,167	546,045	(15,122)	102.77
Foreign Fire Insurance	-	20,237	21,100	863	95.91
TIF	-	-	-	-	0
Overweight Truck	3,540	51,435	70,200	18,765	73.27
Capital Improvement	32,702	3,992,937	7,999,350	4,006,414	49.92
Stormwater Management	5	2,150	15,100	12,950	14.24
Technology Park	2	21	40	19	53.03
Debt Service	-	(2,000,000)	-	2,000,000	0
Solid Waste	197,729	977,166	1,260,500	283,334	77.52
Technology Center	96,052	889,773	1,266,179	376,406	70.27
Airport	13,806	442,472	624,428	181,956	70.86
Railroad	107,531	1,298,744	1,200,030	(98,714)	108.23
Health Insurance	27	424	1,000	576	42.4
Administrative Services	39,818	358,358	477,810	119,453	75
Total Revenues	652,664	9,231,867	16,506,334	7,274,467	55.93

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 9 MONTHS ENDING JANUARY 31 2016

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	2,098	34,662	34,673	12	99.97
Insurance	21,220	281,174	386,548	105,374	72.74
Illinois Municipal Retirement	30,978	197,262	266,000	68,738	74.16
Social Security	24,251	158,125	201,623	43,498	78.43
Ambulance	-	195,785	-	(195,785)	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	917,522	1,007,350	89,828	91.08
Utility Tax	-	116,336	425,000	308,664	27.37
Travel and Tourism	25,659	231,921	314,281	82,360	73.79
Sales Tax	-	826,124	1,368,000	541,876	60.39
Lighthouse Pointe TIF	-	340,135	336,361	(3,774)	101.12
Foreign Fire Insurance	-	11,987	46,000	34,013	26.06
TIF	3,795	53,383	-	(53,383)	0
Overweight Truck	9,128	82,818	113,500	30,682	72.97
Capital Improvement	330,304	3,738,226	9,008,000	5,269,774	41.5
Stormwater Management	2,411	7,250	175,000	167,750	4.14
Technology Park	-	303	29,100	28,797	1.04
Debt Service	(254)	34,863	-	(34,863)	0
Solid Waste	87,875	1,250,925	1,510,465	259,540	82.82
Technology Center	54,820	847,262	984,760	137,498	86.04
Airport	39,028	416,479	690,204	273,725	60.34
Railroad	47,959	270,868	935,928	665,060	28.94
Health Insurance	-	1,170	26,250	25,080	4.46
Administrative Services	70,397	434,536	538,299	103,763	80.72
Total Expenses	749,669	10,449,118	18,397,342	7,948,224	56.8
Revenue over Expenses	(97,005)	(1,217,251)	(1,891,008)	(673,757)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND January 31, 2016 and 2015

	January 31, 2016	January 31, 2015
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	21,195,480	20,578,231
Less: Accumulated Depreciation	(6,968,299)	(6,442,630)
Net Plant in Service	14,227,181	14,135,601
CURRENT ASSETS		
Cash & Investments	2,479,832	1,959,892
Customer Accounts Receivable	273,870	308,970
Other Accounts Receivable	129,491	62,144
Inventory		7,145
Prepaid Expenses	19,312	15,889
Total Current Assets	2,902,504	2,354,040
OTHER DEBITS		
Unamortized Loss	—	—
Total Other Debits	—	—
TOTAL ASSETS	17,129,686	16,489,642
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	16,848,577	16,182,353
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	17,032,265	16,366,041
LIABILITIES		
Current Liabilities		
Accounts Payable	60,071	90,988
Accrued Liabilities	37,350	32,613
Total Current Liabilities	97,420	123,600
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities	—	—
Total Non-Current Liabilities	—	—
Total Liabilities	97,420	123,600
TOTAL LIABILITIES AND EQUITY	17,129,686	16,489,642

ROCHELLE MUNICIPAL UTILITIES

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

For the 9 Months Ending January 31, 2016 and 2015

	2016	2015	Variance	%
OPERATING REVENUES				
Residential Sales	694,381	655,420	38,961	105.9
Commercial Sales	550,780	472,153	78,627	116.7
Industrial Sales	547,153	630,717	(83,563)	86.8
Interdepartmental Sales				.0
Other Operating Revenues	86,865	75,950	10,915	114.4
	1,879,179	1,834,240	44,940	102.5
OPERATING EXPENSES				
Source of Supply - Operations	206,434	207,584	(1,149)	99.5
Source of Supply - Maintenance	16,578	2,875	13,703	576.7
Water Treatment - Operations	113,692	107,782	5,910	105.5
Water Treatment - Maintenance	27,508	20,324	7,184	135.4
Distribution - Operations	60,299	61,000	(701)	98.9
Distribution - Maintenance	199,012	163,219	35,793	121.9
Customer Accounts	85,260	74,683	10,577	114.2
Administrative and General	131,156	133,081	(1,925)	98.6
Depreciation	403,365	362,596	40,768	111.2
Indirect Transfers to Municipality				.0
	1,243,304	1,133,144	110,160	109.7
Operating Income (Loss)	635,876	701,096	(65,220)	90.7
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	960	1,274	(314)	75.4
Investment Income	1,371	1,095	276	125.2
Merchandising, Jobbing & Contract Income		45	(45)	.0
Merchandising, Jobbing & Contract Expense	(867)	(425)	(441)	(203.9)
Interest Expense	(24)	(28)	4	(85.9)
	1,441	1,962	(521)	73.5
Net Income Before Amortizations	637,317	703,057	(65,741)	90.7
Amortization of Contributions in Aid of Construction				.0
Net Income	637,317	703,057	(65,741)	90.7
Operating Transfers In (Out)	(72,042)	(67,361)	(4,682)	(107.0)
Interfund Transfer W/WR Loan Forgiveness				.0
Increase (Decrease) in Retained Earnings	565,275	635,697	(70,422)	88.9
RETAINED EARNINGS - Beginning of Period	16,283,303	15,546,656	736,647	104.7
RETAINED EARNINGS - END OF PERIOD	16,848,577	16,182,353	666,224	104.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
January 31, 2016 and 2015

	January 31, 2016	January 31, 2015
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	40,478,344	38,297,907
Less: Accumulated Depreciation	(21,292,646)	(20,232,643)
Net Plant in Service	19,185,698	18,065,264
CURRENT ASSETS		
Cash & Investments	1,663,691	2,820,788
Customer Accounts Receivable	642,779	1,042,760
Other Accounts Receivable	72,035	86,412
Inventory	3,480	3,480
Prepaid Expenses	45,176	41,885
Total Current Assets	2,427,161	3,995,325
RESTRICTED FUNDS	445,600	473,751
NON-CURRENT ASSETS		
Unamortized Loss		(768)
Note Receivable - Associated Company		
Total Non-Current Assets		(768)
TOTAL ASSETS	22,058,459	22,533,571
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,018,824	14,212,987
Contribution in Aid of Construction (Net)	8,968,765	8,968,765
Total Equity	20,987,589	21,181,752
LIABILITIES		
Current Liabilities:		
Accounts Payable	246,846	268,137
Accrued Liabilities	78,250	79,208
Total Current Liabilities	325,096	347,345
Non-Current Liabilities:		
Bonds Payable	745,774	1,004,474
Unamortized Premium on Long-Term Debt		
Other Non-Current Liabilities		
Total Non-Current Liabilities	745,774	1,004,474
Total Liabilities	1,070,870	1,351,819
TOTAL LIABILITIES AND EQUITY	22,058,459	22,533,571

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 9 Months Ending January 31, 2016 and 2015

	2016	2015	Variance	%
OPERATING REVENUES				
Residential Sales	756,250	802,759	(46,509)	94.2
Commercial Sales	729,579	746,245	(16,666)	97.8
Industrial Sales	433,472	813,435	(379,963)	53.3
Interdepartmental Sales				0
Other Operating Revenues	111,598	277,727	(166,129)	40.2
Total Operating Revenues	2,030,898	2,640,165	(609,267)	76.9
OPERATING EXPENSES				
Collection - Operations	69,143	66,358	2,784	104.2
Collection - Maintenance	84,530	54,133	30,398	156.2
Pumping - Operations	221	159	61	138.4
Pumping - Maintenance	781	787	(6)	99.3
Treatment and Disposal - Operations	668,483	753,775	(85,293)	88.7
Treatment and Disposal - Maintenance	174,803	171,671	3,132	101.8
Customer Accounts	84,985	87,088	7,897	109.1
Administrative and General	144,645	138,361	6,284	104.5
Depreciation	785,627	694,168	91,459	113.2
Total Operating Expenses	2,023,218	1,966,501	56,717	102.9
Operating Income (Loss)	7,680	673,664	(665,984)	1.1
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	6,575	6,780	(205)	97.0
Non Utility Income	436	6,122	(5,687)	7.1
Merchandising, Jobbing & Contract Income	14,966	9,249	5,718	161.8
Merchandising, Jobbing & Contract Expense	(2,619)	(1,347)	(1,271)	(194.4)
Amortization Expense	(769)	769		.0
Interest Expense	(17,743)	(20,969)	3,226	(84.6)
Total Non-Operating Revenue (Expense)	1,616	(934)	2,550	173.0
Net Income Before Amortizations	9,296	672,730	(663,434)	1.4
Amortization of Contributions in Aid of Construction				.0
Net Income	9,296	672,730	(663,434)	1.4
Operating Transfers In (Out)	(98,009)	(98,434)	424	(99.6)
Interfund transfer WWR loan forgiveness				.0
Increase (Decrease) in Retained Earnings	(88,713)	574,297	(663,010)	(15.5)
RETAINED EARNINGS - Beginning of Period	14,107,538	13,838,691	468,847	103.4
RETAINED EARNINGS - END OF PERIOD	14,018,824	14,212,987	(194,163)	98.6

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND January 31, 2016 and 2015

	January 31, 2016	January 31, 2015
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	80,403,272	73,921,746
Less: Accumulated Depreciation	(41,403,898)	(38,987,831)
Net Plant in Service	38,999,374	34,933,915
CURRENT ASSETS		
Cash & Investments	1,824,796	7,774,821
Customer Accounts Receivable	5,677,200	5,121,003
Other Accounts Receivable		
Inventory	2,652,351	2,560,911
Prepaid Expenses	366,381	478,293
Total Current Assets	10,520,728	15,935,028
RESTRICTED ASSETS	11,268,585	11,027,477
NON-CURRENT ASSETS		
Unamortized Loss	2,156,597	2,118,285
Other Deferred Debits	241,644	24,468
Interdepartmental Loan Receivable	603,615	707,918
Total Non-Current Assets	3,001,856	2,850,671
TOTAL ASSETS	63,790,542	64,747,091
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,491,977	43,726,275
Contribution in Aid of Construction (Net)		
Total Equity	43,491,977	43,726,275
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,862,022	3,012,387
Accrued Liabilities	304,221	296,422
Total Current Liabilities	3,166,243	3,308,809
Non-Current Liabilities:		
Bonds Payable	16,893,205	17,249,749
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	239,118	462,259
Total Non-Current Liabilities	17,132,322	17,712,008
Total Liabilities	20,298,565	21,020,816
TOTAL LIABILITIES AND EQUITY	63,790,542	64,747,091

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 9 Months Ending January 31, 2016 and 2015

	2016	2015	Variance	%
OPERATING REVENUES				
Residential	4,911,259	4,877,770	33,489	100.7
Small General Service	4,457,382	4,423,741	33,641	100.8
Large General Service	17,428,009	15,756,227	1,671,781	110.6
Public Street Lighting	117,908	118,635	(727)	99.4
Interdepartmental	426,508	390,391	36,117	109.3
Forfeited Discounts	229,929	196,092	33,836	117.3
Other Operating Revenues	917,003	334,662	582,341	274.0
Total Operating Revenues	28,487,997	26,097,519	2,390,478	109.2
OPERATING EXPENSES				
Purchased Power	19,745,439	19,222,008	523,431	102.7
Generation - Operation	642,835	513,510	129,325	125.2
Generation - Maintenance	460,510	347,003	113,507	132.7
Transmission - Operation	2,535	31,401	(28,867)	8.1
Distribution - Operation	971,246	890,281	80,965	109.1
Distribution - Maintenance	526,351	462,133	64,218	113.9
Depreciation	1,894,262	1,493,736	400,526	126.8
Taxes Other Than Income Taxes	115,475	100,753	14,723	114.6
Customer Accounts	232,538	205,731	26,807	113.0
Administrative & General	1,809,600	1,599,257	10,342	100.7
Indirect Transfers to Municipality				0
Total Operating Expenses	26,200,790	24,865,813	1,334,977	105.4
Operating Income (Loss)	2,287,207	1,231,706	1,055,501	185.7
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	13,519	12,014	1,505	112.5
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	(100,829)	(88,756)	(12,073)	(113.6)
Amortization Expense	39,434	(158,652)	198,086	24.9
Interest Expense	(510,344)	(474,205)	(36,138)	(107.6)
Non-Operating Revenue (Expense)	208,591	15,891	192,900	1,329.4
Total Non-Operating Revenue (Expense)	(349,629)	(693,909)	344,280	(50.4)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,937,578	537,797	1,399,781	360.3
Operating Transfers In (Out)	(1,144,753)	(1,077,320)	(67,432)	(106.3)
Increase (Decrease) in Retained Earnings	792,825	(539,523)	1,332,348	147.0
RETAINED EARNINGS - Beginning of Period	42,699,152	44,265,798	(1,566,646)	96.5
RETAINED EARNINGS - END OF PERIOD	43,491,977	43,726,275	(234,298)	99.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS January 31, 2016 and 2015

	January 31, 2016	January 31, 2015
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,684,897	3,618,544
Tech Center Building	428	
Less: Accumulated Depreciation	(2,844,119)	(2,763,981)
Net Plant in Service	841,206	854,563
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(854,829)	(634,570)
Customer Accounts Receivable	65,374	(9,026)
Miscellaneous Accounts Receivable	388	
Prepaid Expenses	(1,846)	4,754
Inventory		
Total Current Assets	(790,913)	(638,842)
TOTAL ASSETS	50,293	215,721
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(492,570)	(358,016)
Revenue over Expenditures	(82,762)	(117,948)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(222,411)	(123,042)
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,929	18,264
Accrued Liabilities	33,567	29,193
Other Liabilities		
Total Current Liabilities	36,496	47,457
Non-Current Liabilities:		
Interdepartmental Loan Payable	236,208	291,306
2008 Bonds Payable		
Total Non-Current Liabilities	236,208	291,306
Total Liabilities	272,704	338,763
TOTAL LIABILITIES AND EQUITY	50,293	215,721

ROCHELLE MUNICIPAL UTILITIES

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

For the 9 Months Ending January 31, 2016 and 2015

	2016	2015	Variance	%
OPERATING REVENUES				
Network Administration Fees	330,635	344,787	(14,152)	95.9
VOIP Services	1,286	19,930	(18,644)	6.5
Misc Revenues	388		388	.0
Network and Hardware Support				.0
Data Services	4,311	4,311		100.0
Fiber Internet Access	90,939	74,468	16,471	122.1
Dial-up Internet Access	8,772	9,525	(754)	92.1
Wireless Internet Access	10,140	20,730	(10,591)	48.9
Network Internet Access	15,297	15,297		100.0
Web Site Host	4,130	5,767	(1,637)	71.6
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	1,689	1,646	43	102.6
Forfeited Discounts	2,378	1,176	1,202	202.3
Total Operating Revenues	469,964	497,637	(27,673)	94.4
OPERATING EXPENSES				
Personnel	163,891	177,509	(13,618)	92.3
Insurance Benefits	35,162	36,083	(921)	97.5
Pension & Other Benefits	30,571	33,924	(3,353)	90.1
Contractual Services- Maintenance	9,587	11,692	(2,105)	82.0
Contractual Services- Professional	87,063	83,222	3,841	104.6
Contractual Services- Communications	63,637	74,256	9,580	112.9
Contractual Services- Professional Development	4,980	6,993	(2,013)	71.2
Service Charges	48,294	93,961	(45,667)	51.4
Commodities - Maintenance Supplies	31	631	(600)	4.9
Commodities - General Supplies	5,482	3,926	1,556	139.6
Other Expenditures	(581)	(1,249)	657	(47.4)
Depreciation	59,752	52,956	6,796	112.8
Transfer to Administrative Services	12,000	12,000		100.0
Total Operating Expenses	540,057	585,904	(45,847)	92.2
Operating Income (Loss)	(70,093)	(88,267)	18,174	(79.4)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(12,046)	(28,934)	16,888	(41.6)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(624)	(748)	124	(83.5)
Total Non-Operating Revenue (Expense)	(12,669)	(29,682)	17,012	(42.7)
Increase (Decrease) in Retained Earnings	(82,762)	(117,948)	35,186	(70.2)

ROCHELLE MUNICIPAL UTILITIES

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

For the 9 Months Ending January 31, 2016 and 2015

	<u>2016</u>	<u>2015</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>(575,333)</u>	<u>(475,964)</u>	<u>(99,369)</u>	<u>(120.9)</u>