

**CITY OF ROCHELLE  
GENERAL FUND BUDGET SUMMARY  
FOR THE 10 MONTHS ENDING FEBRUARY 29 2016**

<b>REVENUE</b>	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
Taxes	-	1,680,710	1,746,028	65,318	96.26
Licenses and Permits	30,045	536,924	612,000	75,076	87.73
Intergovernmental Revenue	185,312	2,862,074	3,520,797	658,723	81.29
Fines, Forfeitures & Penalties	6,846	90,251	130,000	39,749	69.42
Public Charges for Services	35,676	389,724	885,000	495,276	44.04
Other Fees	23,380	225,570	343,054	117,484	65.75
Miscellaneous Revenues	2,861	50,909	62,500	11,591	81.45
Other Financing Sources	196,173	1,961,727	2,404,072	442,345	81.6
<b>Total Revenues</b>	<b>480,293</b>	<b>7,797,889</b>	<b>9,703,451</b>	<b>1,905,562</b>	<b>80.36</b>
<b>OPERATING EXPENSES</b>					
Mayor and City Council	2,560	47,539	61,300	13,761	77.55
City Manager	10,927	185,549	214,141	28,592	86.65
City Attorney	7,406	93,566	135,350	41,784	69.13
City Clerk	8,222	141,123	153,903	12,780	91.7
Police Department	143,994	2,740,907	3,321,953	581,046	82.51
Fire Department	88,676	1,810,278	2,129,724	319,446	85
Community Development	19,395	274,406	457,041	182,635	60.04
Engineering	14,239	216,228	327,590	111,362	66.01
Street Division	86,077	1,307,527	1,657,979	350,452	78.86
Cemetery Division	5,713	140,356	160,332	19,976	87.54
Municipal Building	37,608	601,378	742,171	140,793	81.03
Economic Development	13,460	309,686	336,107	26,421	92.14
<b>Total Expenses</b>	<b>438,277</b>	<b>7,868,544</b>	<b>9,697,591</b>	<b>1,829,047</b>	<b>81.14</b>
<b>Revenue over Expenses</b>	<b>42,016</b>	<b>(70,655)</b>	<b>5,860</b>	<b>76,515</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 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	299,888.00	( 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
<b>TOTAL TAXES</b>	<b>.00</b>	<b>1,680,710.34</b>	<b>1,746,028.00</b>	<b>( 65,317.66)</b>	<b>96.3</b>
<u>LICENSES &amp; PERMITS</u>					
01-11-32100	1,400.00	21,350.00	22,000.00	( 650.00)	97.1
01-11-32500	.00	123,148.44	115,000.00	8,148.44	107.1
01-11-32510	28,260.20	324,375.84	420,000.00	( 95,624.16)	77.2
01-11-32600	.00	.00	2,000.00	( 2,000.00)	.0
01-11-33100	360.00	65,750.00	50,000.00	15,750.00	131.5
01-11-33200	.00	250.00	.00	250.00	.0
01-11-33500	25.00	2,050.00	3,000.00	( 950.00)	88.3
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>30,045.20</b>	<b>536,924.28</b>	<b>612,000.00</b>	<b>( 75,075.72)</b>	<b>87.7</b>
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	.00	824,352.18	928,678.00	( 104,325.82)	88.8
01-11-34200	.00	148,861.66	200,000.00	( 51,138.34)	74.4
01-11-34300	10,734.11	102,175.88	100,000.00	2,175.88	102.2
01-11-34400	152,754.55	1,588,104.86	1,965,000.00	( 376,895.14)	80.8
01-11-34450	18,373.50	177,912.49	177,119.00	793.49	100.5
01-11-34762	3,450.19	20,687.04	150,000.00	( 129,332.96)	13.8
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>185,312.35</b>	<b>2,862,074.11</b>	<b>3,520,797.00</b>	<b>( 658,722.89)</b>	<b>81.3</b>
<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100	6,846.16	90,250.95	130,000.00	( 39,749.05)	69.4
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>6,846.16</b>	<b>90,250.95</b>	<b>130,000.00</b>	<b>( 39,749.05)</b>	<b>69.4</b>
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	19,112.21	191,752.56	550,000.00	( 358,247.44)	34.9
01-11-36700	6,824.38	71,281.81	75,000.00	( 3,718.19)	95.0
01-11-36800	5,000.00	50,000.00	60,000.00	( 10,000.00)	83.3
01-11-36900	539.80	14,644.54	75,000.00	( 60,355.46)	19.5
01-11-39960	4,200.00	62,044.68	125,000.00	( 62,955.32)	49.6
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>35,676.39</b>	<b>389,723.59</b>	<b>885,000.00</b>	<b>( 495,276.41)</b>	<b>44.0</b>
<u>OTHER FEES</u>					

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	2,200.00	12,425.00	21,000.00	( 8,575.00)	59.2
01-11-37650 GRAVE OPENING WINTER FEE	50.00	150.00	500.00	( 350.00)	30.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	71,250.00	85,500.00	( 14,250.00)	83.3
01-11-37900 OTHER REVENUES	14,004.50	140,045.00	168,054.00	( 28,009.00)	83.3
01-11-37901 REIMBURSED DEVELOPER FEES	.00	( 200.00)	15,000.00	( 15,200.00)	( 1.3)
01-11-37903 REIMBURSEMENT OF COMM BRANDING	.00	1,300.00	51,000.00	( 49,700.00)	2.6
01-11-37910 BUILDING AND ZONING FEES	.00	600.00	2,000.00	( 1,400.00)	30.0
<b>TOTAL OTHER FEES</b>	<b>23,379.50</b>	<b>225,570.00</b>	<b>343,054.00</b>	<b>( 117,484.00)</b>	<b>65.8</b>
<b>MISCELLANEOUS REVENUES</b>					
01-11-38100 INTEREST INCOME	196.06	1,108.61	500.00	608.61	221.7
01-11-38110 INTEREST INCOME-CEMETERY	.00	416.25	3,000.00	( 2,583.75)	13.9
01-11-38700 LOT SALES	200.00	8,780.00	16,000.00	( 7,220.00)	54.9
01-11-38800 CEMETERY RECEIPTS	.00	2,155.00	3,000.00	( 845.00)	71.8
01-11-38900 MISCELLANEOUS	2,686.75	38,671.46	40,000.00	( 1,328.54)	96.7
01-11-38950 UNREALIZED GAINS	( 222.19)	( 222.19)	.00	( 222.19)	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>2,860.62</b>	<b>50,909.13</b>	<b>62,500.00</b>	<b>( 11,590.87)</b>	<b>81.5</b>
<b>OTHER FINANCING SOURCES</b>					
01-11-39910 TRANSFER FROM ELECTRIC	132,528.08	1,325,280.80	1,590,337.00	( 265,056.20)	83.3
01-11-39920 TRANSFER FROM WATER	8,004.67	80,046.70	96,056.00	( 16,009.30)	83.3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,889.92	108,899.20	130,679.00	( 21,779.80)	83.3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	1,000.00	10,000.00	12,000.00	( 2,000.00)	83.3
01-11-39949 MFT FUND TRANSFER	.00	.00	50,000.00	( 50,000.00)	.0
01-11-39950 SOLID WASTE TRANSFER	43,750.00	437,500.00	525,000.00	( 87,500.00)	83.3
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>196,172.67</b>	<b>1,961,726.70</b>	<b>2,404,072.00</b>	<b>( 442,345.30)</b>	<b>81.6</b>
<b>TOTAL FUND REVENUE</b>	<b>480,292.89</b>	<b>7,797,889.10</b>	<b>9,703,451.00</b>	<b>( 1,905,561.90)</b>	<b>80.4</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 29, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	2,358.56	42,315.27	50,500.00	( 8,184.73)	83.8
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	85.66	622.01	600.00	22.01	103.7
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	( 2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	116.00	981.66	800.00	181.66	122.7
TOTAL MAYOR/CITY COUNCIL	2,560.22	47,539.37	61,300.00	( 13,760.63)	77.6

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 29, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	3,194.32	65,817.60	74,534.00	( 8,716.40)	88.3
01-13-42200-000 SALARIES-PART-TIME	1,245.43	19,744.60	21,949.00	( 2,204.40)	90.0
01-13-42400-000 VACATION	( 1.33)	8,266.77	.00	8,266.77	.0
01-13-45100-000 HEALTH INSURANCE	1,492.81	16,940.48	19,670.00	( 2,729.52)	86.1
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	59.50	134.25	300.00	( 165.75)	44.8
01-13-55100-000 POSTAGE	1,024.01	8,731.09	7,000.00	1,731.09	124.7
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	122.04	1,930.31	4,500.00	( 2,569.69)	42.9
01-13-56300-000 TRAINING	.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	101.07	2,634.48	1,500.00	1,134.48	175.6
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	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	984.00	12,698.00	14,000.00	( 1,304.00)	90.7
<b>TOTAL CITY CLERK</b>	<b>8,221.85</b>	<b>141,123.32</b>	<b>153,903.00</b>	<b>( 12,779.68)</b>	<b>91.7</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	1,814.04	29,977.81	38,842.00	( 8,864.19)	77.2
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	154.06	500.00	( 345.94)	30.8
01-17-42400-000 VACATION	.00	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	588.91	6,191.51	7,670.00	( 1,478.49)	80.7
01-17-51100-000 MAINTENANCE (BUILDING)	165.30	5,757.54	9,000.00	( 3,242.46)	64.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	324.00	1,000.00	( 676.00)	32.4
01-17-52900-000 MAINTENANCE (OTHER)	159.99	1,759.88	1,800.00	( 40.12)	97.8
01-17-53700-000 NETWORK ADMINISTRATION	10,761.42	107,614.20	129,137.00	( 21,522.80)	83.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	30,352.35	35,000.00	( 4,647.65)	86.7
01-17-55200-000 TELEPHONE	149.85	1,802.77	2,000.00	( 197.23)	90.1
01-17-56200-000 TRAVEL EXPENSES	.00	115.00	200.00	( 85.00)	57.5
01-17-57100-000 UTILITIES	3,757.36	67,098.81	60,000.00	7,098.81	111.8
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	405.00	500.00	( 95.00)	81.0
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	174.74	954.79	6,000.00	( 5,045.21)	15.9
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	609.03	2,646.39	2,500.00	146.39	105.9
01-17-65400-000 GENERAL SUPPLIES	217.84	4,039.84	5,000.00	( 960.16)	80.8
01-17-82000-000 BUILDING	.00	.00	20,000.00	( 20,000.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	1,750.00	139,279.00	155,000.00	( 15,721.00)	89.9
01-17-91100-000 COMMUNITY RELATIONS	.00	25,703.29	26,000.00	( 296.71)	98.9
01-17-91400-000 SALES TAX REBATE	2,808.69	23,180.26	80,000.00	( 36,819.74)	38.6
01-17-99964-000 TRANSFER ADMIN SERVICE	14,610.17	146,101.70	175,322.00	( 29,220.30)	83.3
<b>TOTAL MUNICIPAL BUILDING</b>	<b>37,607.84</b>	<b>601,377.79</b>	<b>742,171.00</b>	<b>( 140,793.21)</b>	<b>81.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 29, 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	7,406.25	92,183.62	130,000.00	( 37,816.38)	70.9
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	 7,406.25	 93,565.54	 135,350.00	 ( 41,784.46)	 69.1

CITY OF ROCHELLE  
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GENERAL FUND

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<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	8,598.01	129,836.95	160,350.00	( 30,513.05)	81.0
01-19-42400-000 VACATION	( 246.42)	4,887.37	.00	4,887.37	.0
01-19-42500-000 SICK PAY	( 862.46)	2,012.46	.00	2,012.46	.0
01-19-45100-000 HEALTH INSURANCE	2,092.89	22,026.16	27,341.00	( 5,314.84)	80.6
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	235.80	2,438.88	3,600.00	( 1,161.12)	67.8
01-19-55300-000 PUBLISHING	.00	66.30	.00	66.30	.0
01-19-56100-000 DUES	.00	3,046.11	3,000.00	46.11	101.5
01-19-56200-000 TRAVEL EXPENSES	180.57	1,262.59	2,500.00	( 1,237.41)	50.5
01-19-56400-000 TUITION	44.00	8,951.02	6,000.00	2,951.02	149.2
01-19-56500-000 PUBLICATIONS	20.00	223.16	150.00	73.16	148.8
01-19-56600-000 CONFERENCE EXPENSES	99.00	4,158.18	3,700.00	458.18	112.4
01-19-65100-000 OFFICE SUPPLIES	12.27	231.41	500.00	( 268.59)	46.3
01-19-83000-000 EQUIPMENT	.00	899.99	1,000.00	( 100.01)	90.0
01-19-91100-000 COMMUNITY RELATIONS	674.00	1,423.45	1,000.00	423.45	142.4
01-19-92900-000 MISCELLANEOUS CHARGES	79.40	79.40	.00	79.40	.0
<b>TOTAL CITY MANAGER</b>	<b>10,927.04</b>	<b>185,549.38</b>	<b>214,141.00</b>	<b>( 28,591.62)</b>	<b>86.7</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 29, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	66,723.20	1,069,155.40	1,306,865.00	( 237,709.60)	81.8

CITY OF ROCHELLE  
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GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	75,388.62	1,393,604.40	1,860,132.00	( 466,527.60)	74.9
01-21-42200-000 SALARIES - PART-TIME	3,901.40	46,063.40	65,000.00	( 18,936.60)	70.9
01-21-42300-000 SALARIES - OVERTIME	5,485.45	145,982.26	160,000.00	( 14,017.74)	91.2
01-21-42400-000 SALARIES - VACATION PAY	6,207.68	111,678.84	00	111,678.84	.0
01-21-42500-000 SALARIES - SICK PAY	1,025.73	16,537.61	00	16,537.61	.0
01-21-42800-000 OIC - ON-CALL FTO	957.67	20,794.14	21,000.00	( 205.86)	99.0
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	28,585.09	301,251.26	400,087.00	( 98,835.74)	75.3
01-21-47100-000 UNIFORM ALLOWANCE	579.55	15,800.02	35,000.00	( 19,199.98)	45.1
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,408.19	22,923.45	34,000.00	( 11,076.55)	67.4
01-21-51300-000 MAINTENANCE - VEHICLE	3,620.32	28,144.64	40,000.00	( 11,855.36)	70.4
01-21-53400-000 MEDICAL SERVICES	360.00	2,059.93	2,000.00	59.93	103.0
01-21-53700-000 DATA PROCESSING SERVICES	1,388.98	18,717.20	26,000.00	( 7,282.80)	72.0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	5,787.00	5,876.25	12,000.00	( 6,123.75)	49.0
01-21-55100-000 POSTAGE	.00	139.01	150.00	( 10.99)	92.7
01-21-55200-000 TELEPHONE	2,095.49	15,706.52	15,000.00	706.52	104.7
01-21-55300-000 PUBLISHING	.00	906.00	600.00	306.00	151.0
01-21-55400-000 PRINTING	131.75	2,459.31	3,000.00	( 540.69)	82.0
01-21-56100-000 DUES	165.00	2,519.09	5,000.00	( 2,480.91)	50.4
01-21-56200-000 TRAVEL EXPENSES	407.96	1,625.45	5,000.00	( 3,374.55)	32.5
01-21-56300-000 TRAINING	615.00	5,260.00	15,000.00	( 9,740.00)	35.1
01-21-57100-000 UTILITIES	97.14	1,000.59	1,400.00	( 399.41)	71.5
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	.00	2,055.06	4,000.00	( 1,944.94)	51.4
01-21-65100-000 OFFICE SUPPLIES	189.18	5,313.46	6,000.00	( 686.54)	88.6
01-21-65200-000 OPERATING SUPPLIES	1,156.61	12,924.05	17,000.00	( 4,075.95)	76.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	2,895.53	32,429.04	65,000.00	( 32,570.96)	49.9
01-21-65800-000 PRISONER SUPPLIES	40.63	928.17	2,500.00	( 1,571.83)	37.1
01-21-66200-000 K9 SUPPLIES	158.08	4,666.50	1,919.00	2,747.50	243.2
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	.00	100,900.43	82,184.00	18,716.43	122.8
01-21-91700-000 INVESTIGATIONS	140.00	2,251.06	2,000.00	251.06	112.6
01-21-91710-000 DRUG INVESTIGATIONS	.00	10,604.56	7,635.00	2,969.56	138.9
01-21-92400-000 DUI	206.00	2,062.00	3,352.00	( 1,290.00)	61.5
<b>TOTAL POLICE DEPARTMENT</b>	<b>143,994.05</b>	<b>2,740,906.81</b>	<b>3,321,953.00</b>	<b>( 581,046.19)</b>	<b>82.5</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	38,993.39	800,899.94	1,014,264.00	( 213,364.06)	79.0
01-22-42200-000 SALARIES - PART-TIME	9,553.29	67,204.04	83,400.00	( 16,195.96)	80.6
01-22-42300-000 SALARY EXPENSE - OVERTIME	9,169.22	155,567.65	166,000.00	( 10,432.35)	93.7
01-22-42400-000 SALARIES - VACATION PAY	4,335.72	60,112.29	.00	60,112.29	.0
01-22-42500-000 SALARIES - SICK PAY	1,293.94	4,780.39	.00	4,780.39	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	306,001.51	310,357.00	( 4,355.49)	96.6
01-22-45100-000 HEALTH INSURANCE	15,954.00	165,196.12	207,713.00	( 42,516.88)	79.5
01-22-47100-000 UNIFORM ALLOWANCE	1,899.79	10,292.02	11,000.00	( 707.98)	93.6
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.50	9,130.45	8,000.00	1,130.45	114.1
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	2,041.10	7,649.61	9,000.00	( 1,350.39)	85.0
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	.00	9,355.28	9,000.00	355.28	104.0
01-22-53400-000 MEDICAL SERVICES	.00	825.00	7,600.00	( 6,775.00)	10.9
01-22-54900-000 OTHER PROFESSIONAL SERVICES	152.38	27,158.73	40,000.00	( 12,841.27)	67.9
01-22-55100-000 POSTAGE	7.87	27.86	200.00	( 172.14)	13.9
01-22-55200-000 TELEPHONE	325.73	4,289.47	9,500.00	( 5,210.53)	45.2
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	13.27	2,467.92	1,800.00	667.92	137.1
01-22-56300-000 TRAINING	66.26	6,214.57	6,000.00	214.57	103.6
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,000.00	( 2,000.00)	.0
01-22-56500-000 PUBLICATIONS	491.14	1,120.49	1,300.00	( 179.51)	86.2
01-22-57100-000 UTILITIES	918.34	14,208.63	19,000.00	( 4,793.37)	74.8
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	308.74	1,215.78	3,000.00	( 1,784.22)	40.5
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	453.36	3,608.32	5,000.00	( 1,391.68)	72.2
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	61.00	3,697.78	4,000.00	( 302.22)	92.4
01-22-65100-000 OFFICE SUPPLIES	170.23	1,958.52	2,000.00	( 41.48)	97.9
01-22-65200-000 OPERATING SUPPLIES	1,809.64	12,424.41	14,000.00	( 1,575.59)	88.8
01-22-65400-000 JANITORIAL SUPPLIES	270.75	2,290.06	4,200.00	( 1,909.94)	54.5
01-22-65500-000 AUTOMOTIVE FUEL/OIL	346.56	5,014.10	19,000.00	( 13,985.90)	26.4
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	.00	120,513.00	113,500.00	7,013.00	106.2
<b>TOTAL FIRE DEPARTMENT</b>	<b>88,676.22</b>	<b>1,810,277.94</b>	<b>2,129,724.00</b>	<b>( 319,446.06)</b>	<b>85.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 29, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	232,670.27	4,551,184.75	5,451,677.00	( 900,492.25)	83.5

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2016

GENERAL FUND

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>						
01-41-42100-000	SALARIES (FULL-TIME)	25,365.23	483,118.96	647,482.00	( 164,363.04)	74.6
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	6,123.80	23,002.12	60,564.00	( 37,561.88)	38.0
01-41-42400-000	VACATION	2,622.14	40,401.86	.00	40,401.86	.0
01-41-42500-000	SICK	566.59	13,379.78	.00	13,379.78	.0
01-41-42600-000	SALARIES-PAGER PAY	1,416.35	15,643.93	19,000.00	( 3,356.07)	82.3
01-41-45100-000	HEALTH INSURANCE	12,511.51	112,474.38	153,033.00	( 40,558.62)	73.5
01-41-47100-000	UNIFORM ALLOWANCE	42.72	527.40	1,000.00	( 472.60)	52.7
01-41-47300-000	CLOTHING ACQUISITION	43.99	1,980.98	2,000.00	( 19.02)	99.1
01-41-51100-000	MAINTENANCE (BUILDING)	.00	1,158.80	2,500.00	( 1,341.20)	46.4
01-41-51200-000	MAINTENANCE (EQUIPMENT)	2,608.77	14,696.14	15,000.00	( 303.86)	98.0
01-41-51300-000	MAINT.SERVICE-VEHICLE	4,158.43	17,837.17	15,000.00	2,837.17	118.9
01-41-51400-000	MAINTENANCE STREET	.00	24,986.27	30,000.00	( 5,013.73)	83.3
01-41-51600-000	MAINTENANCE SNOW REMOVAL	.00	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	184.75	2,025.40	1,000.00	1,025.40	202.5
01-41-54900-000	OTHER PROFESSIONAL SERVICES	400.00	9,472.38	14,000.00	( 4,527.62)	67.7
01-41-55100-000	POSTAGE	.00	3.99	100.00	( 96.01)	4.0
01-41-55200-000	TELEPHONE	496.59	4,024.74	4,000.00	24.74	100.6
01-41-55300-000	PUBLISHING	197.55	268.75	300.00	( 31.25)	89.6
01-41-56200-000	TRAVEL EXPENSES	40.00	673.83	500.00	173.83	134.8
01-41-56300-000	TRAINING	2,087.70	2,657.52	3,500.00	( 842.48)	75.9
01-41-57100-000	UTILITIES	1,434.60	9,917.47	15,000.00	( 5,082.53)	66.1
01-41-57200-000	STREET LIGHTING	13,875.71	134,421.94	173,000.00	( 38,578.06)	77.7
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	5,263.70	5,000.00	263.70	105.3
01-41-61200-000	MAINTENANCE (EQUIPMENT)	692.98	14,278.47	16,000.00	( 1,721.53)	89.2
01-41-61300-000	MAINT SUPPLIES-VEHICLE	6,581.63	35,833.51	35,000.00	833.51	102.4
01-41-61400-000	SUPPLIES STREETS	.00	43,611.52	52,000.00	( 8,388.48)	83.9
01-41-61600-000	SUPPLIES SNOW REMOVAL	.00	92,633.47	125,000.00	( 32,366.53)	74.1
01-41-61700-000	MAINT.SUPPLIES-GROUNDS	636.58	10,605.81	12,000.00	( 1,394.19)	88.4
01-41-62900-000	SUPPLIES OTHER	.00	13,319.92	15,000.00	( 1,680.08)	88.8
01-41-65100-000	OFFICE SUPPLIES	441.49	1,870.40	2,000.00	( 129.60)	93.5
01-41-65200-000	OPERATING SUPPLIES	911.12	5,606.52	8,000.00	( 2,393.48)	70.1
01-41-65300-000	SMALL TOOLS	155.00	1,286.64	3,200.00	( 1,913.36)	40.2
01-41-65400-000	JANITORIAL SUPPLIES	.00	1,000.70	1,000.00	70	100.1
01-41-65500-000	GASOLINE/OIL	2,461.82	44,273.79	65,000.00	( 20,726.21)	68.1
01-41-66100-000	SAFETY SUPPLIES	.00	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	.00	27,996.71	30,000.00	( 2,003.29)	93.3
01-41-89000-000	CAPITAL OUTLAY - OTHER	.00	30,914.41	51,000.00	( 20,085.59)	60.6
01-41-92900-000	MISCELLANEOUS CHARGES	.00	.00	500.00	( 500.00)	.0
<b>TOTAL STREET DIVISION</b>		<b>86,077.05</b>	<b>1,307,527.39</b>	<b>1,657,979.00</b>	<b>( 350,451.61)</b>	<b>78.9</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	2,117.25	46,857.67	65,312.00	( 18,454.33)	71.7
01-46-42200-000 SALARIES (PART-TIME)	.00	.00	4,500.00	( 4,500.00)	.0
01-46-42300-000 SALARY EXPENSE-OVERTIME	417.73	2,925.82	6,900.00	( 3,974.18)	42.4
01-46-42400-000 VACATION	1,040.69	7,597.18	.00	7,597.18	.0
01-46-42500-000 SICK PAY	( 107.66)	502.52	.00	502.52	.0
01-46-45100-000 HEALTH INSURANCE	1,427.02	15,394.51	19,670.00	( 4,275.49)	78.3
01-46-47100-000 UNIFORM ALLOWANCE	20.00	215.00	300.00	( 85.00)	71.7
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	121.45	1,292.45	1,100.00	192.45	117.5
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	263.95	2,168.05	3,400.00	( 1,231.95)	63.8
01-46-61100-000 MAINTENANCE BUILDING	.00	274.93	1,000.00	( 725.07)	27.5
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	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	205.10	992.42	1,500.00	( 507.58)	66.2
01-46-65200-000 OPERATING SUPPLIES	167.21	297.78	700.00	( 402.22)	42.5
01-46-65300-000 SMALL TOOLS	.00	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	39.98	1,817.76	5,800.00	( 3,982.24)	31.3
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>5,712.72</b>	<b>140,356.18</b>	<b>160,332.00</b>	<b>( 19,975.82)</b>	<b>87.5</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	7,725.30	130,748.10	169,100.00	( 38,351.90)	77.3
01-48-42200-000 SALARIES-PART-TIME	.00	.00	11,700.00	( 11,700.00)	.0
01-48-42400-000 VACATION	67.09	11,676.46	.00	11,676.46	.0
01-48-42500-000 SICK	105.12	1,893.93	.00	1,893.93	.0
01-48-45100-000 HEALTH INSURANCE	2,985.62	31,554.74	39,340.00	( 7,785.26)	80.2
01-48-51100-000 MAINTENANCE (BUILDING)	.00	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)	1,134.30	2,223.31	2,000.00	223.31	111.2
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	37.20	2,148.67	4,100.00	( 1,951.33)	52.4
01-48-55100-000 POSTAGE	.00	.00	50.00	( 50.00)	.0
01-48-55200-000 TELEPHONE	350.81	3,783.59	2,600.00	1,183.59	145.5
01-48-55300-000 PUBLISHING	106.80	170.05	200.00	( 29.95)	85.0
01-48-56100-000 DUES	( 435.00)	1,517.42	1,200.00	317.42	126.5
01-48-56200-000 TRAVEL EXPENSES	144.25	1,884.58	2,000.00	( 115.42)	94.2
01-48-56300-000 TRAINING	696.78	1,898.55	2,500.00	( 601.45)	75.9
01-48-56500-000 PUBLICATIONS	.00	146.25	100.00	46.25	146.3
01-48-57100-000 UTILITIES	804.84	4,902.07	4,700.00	202.07	104.3
01-48-61200-000 SUPPLIES (EQUIPMENT)	254.18	2,189.33	2,400.00	( 210.67)	91.2
01-48-65100-000 OFFICE SUPPLIES	.00	945.62	1,000.00	( 54.38)	94.6
01-48-65300-000 SMALL TOOLS	23.98	348.79	850.00	( 501.21)	41.0
01-48-65400-000 JANITORIAL SUPPLIES	.00	667.16	600.00	67.16	111.2
01-48-65500-000 GASOLINE & OIL	196.87	2,619.79	3,800.00	( 1,180.21)	68.9
01-48-67000-000 PRINT MATERIALS	.00	.00	100.00	( 100.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.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	189.99	2,318.59	3,000.00	( 681.41)	77.3
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	50.56	128.65	50.00	78.65	257.3
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00	( 100.00)	.0
TOTAL ENGINEERING	14,238.69	216,228.49	327,590.00	( 111,361.51)	66.0

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 29, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	106,028 46	1,664,112 06	2,145,901 00	( 481,788 94)	77.6

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING FEBRUARY 29, 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)	9,159.40	167,015.48	207,845.00	( 40,829.52)	80.4
01-44-42200-000 SALARIES (PART-TIME)	( 311.86)	.00	.00	.00	.0
01-44-42400-000 VACATION	969.44	11,341.29	.00	11,341.29	.0
01-44-42500-000 SICK	313.55	3,446.92	.00	3,446.92	.0
01-44-45100-000 HEALTH INSURANCE	3,422.62	36,042.55	44,846.00	( 8,803.45)	80.4
01-44-51300-000 MAINTENANCE (VEHICLE)	486.68	521.64	1,500.00	( 978.36)	34.8
01-44-52900-000 NUISANCE ABATEMENT	.00	252.25	3,500.00	( 3,247.75)	7.2
01-44-53300-000 LEGAL SERVICE	2,355.00	4,935.00	1,900.00	3,035.00	259.7
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	.00	22,458.31	150,000.00	( 127,541.69)	15.0
01-44-55100-000 POSTAGE	.00	59.16	300.00	( 240.84)	19.7
01-44-55200-000 TELEPHONE	128.05	1,196.66	1,000.00	196.66	119.7
01-44-55300-000 PUBLISHING	97.90	3,015.35	2,500.00	515.35	120.6
01-44-55400-000 PRINTING	175.87	570.87	500.00	70.87	114.2
01-44-56100-000 DUES	253.00	1,789.62	1,500.00	289.62	119.3
01-44-56200-000 TRAVEL EXPENSES	101.98	342.41	750.00	( 407.59)	45.7
01-44-56300-000 TRAINING	.00	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	1,785.00	2,599.92	1,300.00	1,299.92	200.0
01-44-81200-000 SUPPLIES EQUIPMENT	42.79	502.75	1,000.00	( 497.25)	50.3
01-44-65100-000 OFFICE SUPPLIES	124.78	1,606.11	1,500.00	106.11	107.1
01-44-65500-000 AUTOMOTIVE FUEL/OIL	52.75	830.13	2,250.00	( 1,419.87)	36.9
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	238.17	288.17	2,000.00	( 1,711.83)	14.4
01-44-92900-000 MISCELLANEOUS CHARGES	.00	17.73	.00	17.73	.0
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>19,395.12</b>	<b>274,405.98</b>	<b>457,041.00</b>	<b>( 182,635.02)</b>	<b>60.0</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 29, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	4,441.28	97,125.69	223,045.00	( 125,919.31)	43.6
01-61-42100-000 SALARIES (FULL-TIME)	5,021.59	79,769.99	.00	79,769.99	.0
01-61-42400-000 VACATION	( 100.96)	8,271.97	.00	8,271.97	.0
01-61-42500-000 SICK	1,055.04	3,134.99	.00	3,134.99	.0
01-61-45100-000 HEALTH INSURANCE	2,515.04	26,395.42	36,062.00	( 9,666.58)	73.2
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	266.10	77,515.61	51,000.00	26,515.61	152.0
01-61-55100-000 POSTAGE	.00	.00	100.00	( 100.00)	.0
01-61-55200-000 TELEPHONE	124.13	1,245.84	1,900.00	( 654.16)	65.8
01-61-56100-000 DUES	.00	.00	500.00	( 500.00)	.0
01-61-56200-000 TRAVEL EXPENSES	.00	4,516.01	5,500.00	( 983.99)	82.1
01-61-56500-000 PUBLICATIONS	.00	120.65	200.00	( 79.35)	60.3
01-61-56600-000 CONFERENCE	.00	1,447.08	1,500.00	( 52.92)	96.5
01-61-65100-000 OFFICE SUPPLIES	137.92	1,170.95	1,750.00	( 579.05)	66.9
01-61-65200-000 OPERATING SUPPLIES	.00	20.25	150.00	( 129.75)	13.5
01-61-83000-000 EQUIPMENT	.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
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>13,460.14</b>	<b>309,686.03</b>	<b>336,107.00</b>	<b>( 26,420.97)</b>	<b>92.1</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING FEBRUARY 29, 2016

GENERAL FUND

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	32,855.26	584,092.01	793,148.00	( 209,055.99)	73.6
TOTAL FUND EXPENDITURES	438,277.19	7,868,544.22	9,697,591.00	( 1,829,046.78)	81.1
NET REVENUE OVER EXPENDITURES	42,015.70	( 70,655.12)	5,860.00	( 76,515.12)	(1205)

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 10 MONTHS ENDING FEBRUARY 29 2016**

	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
<b>REVENUE BY FUND</b>					
Audit	0	37,850	38,500	650	98.31
Insurance	-	213,313	217,000	3,687	98.3
Illinois Municipal Retirement	2	204,609	207,502	2,893	98.61
Social Security	1	191,686	195,050	3,364	98.28
Ambulance	11	258	100	(158)	257.85
Economic Development	-	-	-	-	0
Motor Fuel Tax	21,042	812,830	660,650	(152,180)	123.03
Utility Tax	26,845	267,972	382,000	94,028	75.39
Travel and Tourism	19,249	228,087	265,250	37,163	85.99
Sales Tax	75,974	803,565	1,058,500	254,935	75.92
Lighthouse Pointe TIF	15	561,182	548,045	(15,137)	102.77
Foreign Fire Insurance	-	20,237	21,100	863	95.91
TIF	-	-	-	-	0
Overweight Truck	7,990	59,425	70,200	10,775	84.65
Capital Improvement	7,933	4,000,869	7,999,350	3,998,481	50.01
Stormwater Management	5	2,155	15,100	12,945	14.27
Technology Park	2	23	40	17	56.78
Debt Service	-	(2,000,000)	-	2,000,000	0
Solid Waste	453,485	1,430,651	1,260,500	(170,151)	113.5
Technology Center	98,513	988,286	1,266,179	277,893	78.05
Airport	13,681	390,201	624,428	234,227	62.49
Railroad	121,403	1,420,148	1,200,030	(220,118)	118.34
Health Insurance	25	449	1,000	551	44.86
Administrative Services	39,818	398,175	477,810	79,635	83.33
<b>Total Revenues</b>	<b>885,992</b>	<b>10,051,969</b>	<b>16,506,334</b>	<b>6,454,365</b>	<b>60.9</b>

**CITY OF ROCHELLE**  
**SPECIAL FUND BUDGET SUMMARY**  
**FOR THE 10 MONTHS ENDING FEBRUARY 29 2016**

	<b>MTD ACTUAL</b>	<b>YTD ACTUAL</b>	<b>BUDGET</b>	<b>VARIANCE</b>	<b>PERCENT</b>
<b>OPERATING EXPENSES</b>					
Audit	-	34,662	34,673	12	99.97
Insurance	17,112	298,286	388,548	88,262	77.17
Illinois Municipal Retirement	20,480	217,742	266,000	48,258	81.86
Social Security	16,169	174,307	201,623	27,316	86.45
Ambulance	255,896	451,681	-	(451,681)	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	47,896	279,829	314,281	34,452	89.04
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	900	54,283	-	(54,283)	0
Overweight Truck	9,110	91,928	113,500	21,572	80.99
Capital Improvement	112,416	3,875,117	9,008,000	5,132,883	43.02
Stormwater Management	-	7,250	175,000	167,750	4.14
Technology Park	-	303	29,100	28,797	1.04
Debt Service	(254)	34,608	-	(34,608)	0
Solid Waste	72,375	1,323,314	1,510,465	187,151	87.61
Technology Center	71,195	918,458	984,760	66,302	93.27
Airport	8,570	426,547	690,204	263,657	61.8
Railroad	3,464	274,333	935,928	661,595	29.31
Health Insurance	370,926	372,526	26,250	(346,276)	1419.15
Administrative Services	29,747	464,766	538,299	73,533	86.34
<b>Total Expenses</b>	<b>1,036,001</b>	<b>11,512,044</b>	<b>18,397,342</b>	<b>6,885,298</b>	<b>62.57</b>
<b>Revenue over Expenses</b>	<b>(150,009)</b>	<b>(1,460,075)</b>	<b>(1,891,008)</b>	<b>(430,933)</b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – WATER FUND February 29, 2016 and 2015

	February 29, 2016	February 28, 2015
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	21,820,547	20,704,661
Less: Accumulated Depreciation	( 7,008,708)	( 6,482,918)
Net Plant in Service	14,811,840	14,221,743
<b>CURRENT ASSETS</b>		
Cash & Investments	3,167,806	1,968,693
Customer Accounts Receivable	265,326	265,873
Other Accounts Receivable	6,019	45,150
Inventory		7,145
Prepaid Expenses	17,560	14,289
Total Current Assets	3,456,711	2,301,150
<b>OTHER DEBITS</b>		
Unamortized Loss		
Total Other Debits		
<b>TOTAL ASSETS</b>	18,268,550	16,522,893
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	16,798,973	16,205,846
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	16,982,661	16,389,534
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	421,795	100,466
Accrued Liabilities	864,095	32,893
Total Current Liabilities	1,285,889	133,359
<b>Non-Current Liabilities</b>		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	1,285,889	133,359
<b>TOTAL LIABILITIES AND EQUITY</b>	18,268,550	16,522,893

# ROCHELLE MUNICIPAL UTILITIES

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

For the 10 Months Ending February 29, 2016 and 2015

	2016	2015	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	710,026	703,968	6,058	100.9
Commercial Sales	542,936	512,080	30,857	106.0
Industrial Sales	596,972	689,343	(92,371)	86.6
Interdepartmental Sales				.0
Other Operating Revenues	93,982	82,865	11,117	113.4
<b>Total Operating Revenues</b>	<b>1,943,916</b>	<b>1,988,256</b>	<b>(44,339)</b>	<b>97.8</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	225,892	232,307	(6,615)	97.2
Source of Supply - Maintenance	19,484	2,972	16,513	655.7
Water Treatment - Operations	121,423	116,886	4,538	103.9
Water Treatment - Maintenance	28,566	23,548	5,018	121.3
Distribution - Operations	64,085	67,402	(3,317)	95.1
Distribution - Maintenance	211,137	178,188	32,950	118.5
Customer Accounts	92,449	83,084	9,365	111.3
Administrative and General	143,418	149,301	(5,883)	96.1
Depreciation	443,773	402,885	40,888	110.2
Indirect Transfers to Municipality				.0
<b>Total Operating Expenses</b>	<b>1,350,029</b>	<b>1,256,572</b>	<b>93,457</b>	<b>107.4</b>
<b>Operating Income (Loss)</b>	<b>593,887</b>	<b>731,684</b>	<b>(137,796)</b>	<b>81.2</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	1,240	1,594	(354)	77.8
Investment Income	1,494	1,218	277	122.7
Merchandising, Jobbing & Contract Income		45	(45)	.0
Merchandising, Jobbing & Contract Expense	(881)	(477)	(404)	(184.6)
Interest Expense	(24)	(28)	4	(85.6)
<b>Total Non-Operating Revenue (Expense)</b>	<b>1,829</b>	<b>2,351</b>	<b>(522)</b>	<b>77.8</b>
<b>Net Income Before Amortizations</b>	<b>595,717</b>	<b>734,035</b>	<b>(138,319)</b>	<b>81.2</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>595,717</b>	<b>734,035</b>	<b>(138,319)</b>	<b>81.2</b>
Operating Transfers In (Out)	(80,047)	(74,845)	(5,202)	(107.0)
Interfund Transfer W/WR Loan Forgiveness				.0
<b>Increase (Decrease) in Retained Earnings</b>	<b>515,670</b>	<b>659,190</b>	<b>(143,520)</b>	<b>78.2</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>16,283,303</b>	<b>15,546,656</b>	<b>736,647</b>	<b>104.7</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>16,798,973</b>	<b>16,205,846</b>	<b>593,126</b>	<b>103.7</b>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND  
February 29, 2016 and 2015

	February 29, 2016	February 28, 2015
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	40,478,719	39,066,912
Less Accumulated Depreciation	( 21,373,358)	( 20,309,773)
Net Plant in Service	19,105,361	18,757,139
<b>CURRENT ASSETS</b>		
Cash & Investments	1,650,902	2,149,502
Customer Accounts Receivable	736,761	957,014
Other Accounts Receivable	83,038	59,352
Inventory	3,480	3,480
Prepaid Expenses	41,069	38,007
Total Current Assets	2,515,249	3,207,355
<b>RESTRICTED FUNDS</b>	445,636	498,314
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss Note Receivable - Associated Company		( 1,537)
Total Non-Current Assets		( 1,537)
<b>TOTAL ASSETS</b>	<b>22,066,246</b>	<b>22,461,271</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	14,049,239	14,213,875
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,018,004	21,182,640
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	241,060	193,165
Accrued Liabilities	61,408	80,993
Total Current Liabilities	302,468	274,158
<b>Non-Current Liabilities</b>		
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	1,048,242	1,278,632
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>22,066,246</b>	<b>22,461,271</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 10 Months Ending February 29, 2016 and 2015

	2016	2015	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	840,332	859,600	( 19,269)	97.8
Commercial Sales	810,759	815,398	( 4,640)	99.4
Industrial Sales	478,118	881,261	( 403,143)	54.3
Interdepartmental Sales				.0
Other Operating Revenues	118,685	285,005	( 166,320)	41.6
<b>Total Operating Revenues</b>	<b>2,247,894</b>	<b>2,841,265</b>	<b>( 593,371)</b>	<b>79.1</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	76,629	72,808	3,820	105.3
Collection - Maintenance	89,035	61,721	27,314	144.3
Pumping - Operations	221	159	61	138.4
Pumping - Maintenance	1,102	838	264	131.5
Treatment and Disposal - Operations	728,606	821,051	( 94,445)	88.5
Treatment and Disposal - Maintenance	183,818	176,722	7,096	104.0
Customer Accounts	103,239	96,786	6,453	106.7
Administrative and General	151,739	151,929	( 190)	99.9
Depreciation	866,339	771,298	95,041	112.3
<b>Total Operating Expenses</b>	<b>2,198,727</b>	<b>2,153,313</b>	<b>45,414</b>	<b>102.1</b>
<b>Operating Income (Loss)</b>	<b>49,167</b>	<b>687,952</b>	<b>( 638,785)</b>	<b>7.2</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	7,147	7,416	( 269)	96.4
Non Utility Income	436	6,122	( 5,687)	7.1
Merchandising, Jobbing & Contract Income	16,303	9,665	6,638	168.7
Merchandising, Jobbing & Contract Expense	( 2,866)	( 1,527)	( 1,339)	( 187.7)
Amortization Expense		( 1,537)	1,537	.0
Interest Expense	( 19,585)	( 23,536)	3,951	( 83.2)
<b>Total Non-Operating Revenue (Expense)</b>	<b>1,434</b>	<b>( 3,397)</b>	<b>4,831</b>	<b>42.2</b>
<b>Net Income Before Amortizations</b>	<b>50,601</b>	<b>684,555</b>	<b>( 633,954)</b>	<b>7.4</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>50,601</b>	<b>684,555</b>	<b>( 633,954)</b>	<b>7.4</b>
Operating Transfers In (Out)	( 108,899)	( 109,371)	472	( 99.6)
Interfund transfer W/WR loan forgiveness				.0
<b>Increase (Decrease) in Retained Earnings</b>	<b>( 58,298)</b>	<b>575,184</b>	<b>( 633,482)</b>	<b>( 10.1)</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>14,049,239</b>	<b>14,213,875</b>	<b>( 164,635)</b>	<b>98.8</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND February 29, 2016 and 2015

	February 29, 2016	February 28, 2015
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	80,764,937	73,973,553
Less: Accumulated Depreciation	( 41,598,413)	( 39,173,865)
Net Plant in Service	39,166,524	34,799,688
<b>CURRENT ASSETS</b>		
Cash & Investments	1,562,498	7,338,334
Customer Accounts Receivable	6,318,010	4,900,707
Other Accounts Receivable		
Inventory	2,255,266	2,569,699
Prepaid Expenses	348,316	466,581
Total Current Assets	10,484,089	15,275,321
<b>RESTRICTED ASSETS</b>	11,379,218	11,162,901
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	2,163,320	2,128,769
Other Deferred Debits	240,013	22,836
Interdepartmental Loan Receivable	594,917	699,246
Total Non-Current Assets	2,998,249	2,850,851
<b>TOTAL ASSETS</b>	64,028,081	64,088,761
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	43,956,504	43,575,399
Contribution in Aid of Construction (Net)		
Total Equity	43,956,504	43,575,399
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	2,729,339	2,506,021
Accrued Liabilities	220,980	302,764
Total Current Liabilities	2,950,319	2,808,784
<b>Non-Current Liabilities:</b>		
Bonds Payable	16,887,107	17,247,254
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	234,151	457,323
Total Non-Current Liabilities	17,121,258	17,704,577
Total Liabilities	20,071,577	20,513,361
<b>TOTAL LIABILITIES AND EQUITY</b>	64,028,081	64,088,761

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 10 Months Ending February 29, 2016 and 2015

	2016	2015	Variance	%
<b>OPERATING REVENUES</b>				
Residential	5,525,758	5,347,382	178,376	103.3
Small General Service	5,005,549	4,895,819	109,729	102.2
Large General Service	19,383,959	17,385,893	1,998,066	111.5
Public Street Lighting	131,562	132,432	( 870)	99.3
Interdepartmental	476,539	444,015	32,524	107.3
Forfeited Discounts	262,446	225,736	36,710	116.3
Other Operating Revenues	1,054,886	338,484	716,402	311.7
<b>Total Operating Revenues</b>	<b>31,840,698</b>	<b>28,769,761</b>	<b>3,070,937</b>	<b>110.7</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	21,812,270	21,182,524	629,746	103.0
Generation - Operation	700,185	562,030	138,155	124.6
Generation - Maintenance	508,514	391,961	116,554	129.7
Transmission - Operation	2,728	31,652	( 28,925)	8.6
Distribution - Operation	1,093,579	1,017,526	76,053	107.5
Distribution - Maintenance	584,896	492,830	92,066	118.7
Depreciation	2,088,777	1,679,770	409,006	124.4
Taxes Other Than Income Taxes	121,383	111,693	9,690	108.7
Customer Accounts	271,471	243,079	28,391	111.7
Administrative & General	1,723,035	1,768,997	( 45,962)	97.4
Indirect Transfers to Municipality				.0
<b>Total Operating Expenses</b>	<b>28,906,837</b>	<b>27,482,063</b>	<b>1,424,774</b>	<b>105.2</b>
<b>Operating Income (Loss)</b>	<b>2,933,861</b>	<b>1,287,698</b>	<b>1,646,163</b>	<b>227.8</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	18,410	13,538	4,872	136.0
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	( 99,766)	( 104,456)	4,690	( 95.5)
Amortization Expense	43,548	( 157,787)	201,335	27.6
Interest Expense	( 570,478)	( 548,377)	( 22,101)	( 104.0)
Non-Operating Revenue (Expense)	209,059	16,009	193,050	1,305.9
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 399,228)</b>	<b>( 781,074)</b>	<b>381,846</b>	<b>( 51.1)</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>2,534,633</b>	<b>506,624</b>	<b>2,028,009</b>	<b>500.3</b>
<b>Operating Transfers In (Out)</b>	<b>( 1,277,281)</b>	<b>( 1,197,023)</b>	<b>( 80,258)</b>	<b>( 106.7)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>1,257,352</b>	<b>( 690,398)</b>	<b>1,947,750</b>	<b>182.1</b>
<b>RETAINED EARNINGS - Beginning of Period</b>	<b>42,699,152</b>	<b>44,265,798</b>	<b>( 1,566,646)</b>	<b>96.5</b>
<b>RETAINED EARNINGS - END OF PERIOD</b>	<b>43,956,504</b>	<b>43,575,399</b>	<b>381,105</b>	<b>100.9</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – COMMUNICATIONS February 29, 2016 and 2015

	February 29, 2016	February 28, 2015
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	3,686,490	3,620,190
Tech Center Building	428	428
Less Accumulated Depreciation	( 2,850,231)	( 2,769,865)
<b>Net Plant in Service</b>	<b>836,687</b>	<b>850,754</b>
<b>LAND</b>		
Land		
Land		
<b>CURRENT ASSETS</b>		
Cash & Investments	( 842,934)	( 650,962)
Customer Accounts Receivable	54,452	( 9,401)
Miscellaneous Accounts Receivable	( 1,100)	
Prepaid Expenses	( 2,527)	4,288
Inventory		
<b>Total Current Assets</b>	<b>( 792,109)</b>	<b>( 656,074)</b>
<b>TOTAL ASSETS</b>	<b>44,578</b>	<b>194,680</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	( 492,570)	( 358,016)
Revenue over Expenditures	( 74,052)	( 129,818)
Contribution in Aid of Construction (Net)	352,922	352,922
<b>Total Equity</b>	<b>( 213,700)</b>	<b>( 134,912)</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable	2,102	13,747
Accrued Liabilities	24,563	29,120
Other Liabilities		
<b>Total Current Liabilities</b>	<b>26,665</b>	<b>42,867</b>
<b>Non-Current Liabilities</b>		
Interdepartmental Loan Payable	231,613	286,725
2008 Bonds Payable		
<b>Total Non-Current Liabilities</b>	<b>231,613</b>	<b>286,725</b>
<b>Total Liabilities</b>	<b>258,279</b>	<b>329,592</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>44,578</b>	<b>194,680</b>

# ROCHELLE MUNICIPAL UTILITIES

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 10 Months Ending February 29, 2016 and 2015

	2016	2015	Variance	%
<b>OPERATING REVENUES</b>				
Network Administration Fees	367,373	383,097	( 15,724)	95.9
VOIP Services	1,389	21,146	( 19,756)	6.6
Misc Revenues				0
Network and Hardware Support				0
Data Services	4,790	4,790		100.0
Fiber Internet Access	102,069	82,461	19,609	123.8
Dial-up Internet Access	9,672	10,442	( 771)	92.6
Wireless Internet Access	11,165	22,704	( 11,538)	49.2
Network Internet Access	16,997	16,997		100.0
Web Site Host	4,732	6,745	( 2,012)	70.2
Web Site Development				0
Activation Fee				0
Wireless Installation				0
Mailboxes	1,935	1,873	62	103.3
Forfeited Discounts	2,506	1,294	1,212	193.7
<b>Total Operating Revenues</b>	<b>522,629</b>	<b>551,548</b>	<b>( 28,919)</b>	<b>94.8</b>
<b>OPERATING EXPENSES</b>				
Personnel	173,570	192,988	( 19,418)	89.9
Insurance Benefits	37,345	39,348	( 2,003)	94.9
Pension & Other Benefits	32,417	36,995	( 4,578)	87.6
Contractual Services- Maintenance	10,269	12,158	( 1,889)	84.5
Contractual Services- Professional	91,933	87,856	4,077	104.6
Contractual Services- Communications	93,440	80,197	13,243	116.5
Contractual Services- Professional Development	5,280	7,324	( 2,044)	72.1
Service Charges	53,735	104,564	( 50,829)	51.4
Commodities - Maintenance Supplies	98	900	( 802)	10.9
Commodities - General Supplies	7,625	5,071	2,554	150.4
Other Expenditures	( 879)	( 1,249)	370	( 70.4)
Depreciation	65,864	58,840	7,024	111.9
Transfer to Administrative Services	13,333	13,333		100.0
<b>Total Operating Expenses</b>	<b>584,030</b>	<b>638,324</b>	<b>( 54,295)</b>	<b>91.5</b>
<b>Operating Income (Loss)</b>	<b>( 61,401)</b>	<b>( 86,776)</b>	<b>25,376</b>	<b>( 70.8)</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Merchandising, Jobbing, & Contract Income	191		191	0
Merchandising, Jobbing, & Contract Expense	( 12,149)	( 42,211)	30,062	( 28.8)
Investment Income				0
Lease Revenues				0
ICC Grant				0
Transfer From Other Funds				0
Transfers To Other Funds				0
Amortization Expense				0
Interest Expense	( 693)	( 831)	138	( 83.5)
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 12,651)</b>	<b>( 43,041)</b>	<b>30,390</b>	<b>( 29.4)</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>( 74,052)</b>	<b>( 129,818)</b>	<b>55,766</b>	<b>( 57.0)</b>

# ROCHELLE MUNICIPAL UTILITIES

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

For the 10 Months Ending February 29, 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>( 566,623)</u>	<u>( 487,834)</u>	<u>( 78,789)</u>	<u>( 116.2)</u>