

CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
For the 3 Months Ending July 31, 2011

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	100,857	633,236	1,225,872	592,636 -	51.66
Licenses and Permits	116,974	336,462	607,200	270,738 -	55.41
Intergovernmental Revenue	296,387	728,957	3,079,500	2,350,543 -	23.67
Fines, Forfeitures & Penalties	0	18,918	145,000	126,082 -	13.05
Public Charges for Services	63,782	175,353	783,272	607,919 -	22.39
Other Fees	19,267	63,786	324,651	260,865 -	19.65
Miscellaneous Revenues	4,759	12,061	64,500	52,439 -	18.70
Other Financing Sources	154,174	462,521	1,850,084	1,387,563 -	25.00
Total Revenues	756,200	2,431,293	8,080,079	5,648,786 -	30.09
OPERATING EXPENSES					
Mayor and City Council	5,008	17,439	65,600	48,161 -	26.58
City Manager	18,376	51,039	212,214	161,175 -	24.05
City Attorney	8,710	21,570	114,000	92,430 -	18.92
City Clerk	12,425	35,140	164,525	129,385 -	21.36
Police Department	286,011	644,569	2,617,247	1,972,678 -	24.63
Fire Department	163,899	401,688	1,444,312	1,042,624 -	27.81
Community Development	25,666	79,138	307,370	228,232 -	25.75
Engineering	21,028	63,177	371,179	308,002 -	17.02
Street Division	142,659	368,302	1,565,405	1,197,103 -	23.53
Cemetery Division	8,131	33,141	115,120	81,979 -	28.79
Municipal Building	69,901	212,149	839,541	627,392 -	25.27
Economic Development	19,398	56,298	224,301	168,003 -	25.10
Total Expenses	781,213	1,983,650	8,040,814	6,057,164 -	24.67
Revenue Over Expenses	25,013 -	447,643	39,265	408,378	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	11,314.02	476,109.99	933,027.00	(456,917.01)	51.0
01-11-31110 PROPERTY TAX - POLICE PENSION	49,637.71	49,637.71	98,176.00	(48,538.29)	50.6
01-11-31120 PROPERTY TAX - FIRE PENSION	37,755.09	37,755.09	74,669.00	(36,913.91)	50.6
01-11-31500 ROAD & BRIDGE TAX	2,150.11	69,733.22	120,000.00	(50,266.78)	58.1
TOTAL TAXES	100,856.93	633,236.01	1,225,872.00	(592,635.99)	51.7
<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	.00	16,000.00	20,100.00	(4,100.00)	79.6
01-11-32500 FRANCHISE LICENSE	28,053.91	55,130.13	105,000.00	(49,869.87)	52.5
01-11-32510 TELECOMMUNICATIONS TAX	85,574.86	128,885.70	312,000.00	(183,114.30)	41.3
01-11-32600 AMUSEMENT LICENSE	.00	.00	2,500.00	(2,500.00)	.0
01-11-32900 OTHER LICENSES	.00	.00	400.00	(400.00)	.0
01-11-33100 BUILDING PERMITS	3,270.00	136,046.00	162,000.00	(25,954.00)	84.0
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	75.00	400.00	5,200.00	(4,800.00)	7.7
TOTAL LICENSES & PERMITS	116,973.77	336,461.83	607,200.00	(270,738.17)	55.4
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	108,508.17	188,481.97	766,000.00	(577,518.03)	24.6
01-11-34200 REPLACEMENT TAX	31,037.29	64,490.00	225,000.00	(160,510.00)	28.7
01-11-34400 SALES TAX	145,294.30	411,383.89	1,942,500.00	(1,531,116.11)	21.2
01-11-34450 LOCAL USE TAX	11,547.03	34,896.01	117,000.00	(82,103.99)	29.8
01-11-34750 STATE GRANT - POLICE EQUIP	.00	.00	.00	.00	.0
01-11-34755 STATE GRANTS	.00	.00	.00	.00	.0
01-11-34760 OGLE COUNTY - RECYCLING GRANT	.00	.00	.00	.00	.0
01-11-34761 STATE GRANTS - INTERMODAL	.00	.00	.00	.00	.0
01-11-34762 BROWNFIELD GRANT	.00	.00	.00	.00	.0
01-11-34820 DARE ACCOUNT	.00	.00	.00	.00	.0
01-11-34840 FEDERAL GRANTS	.00	29,704.70	29,000.00	704.70	102.4
01-11-34850 K-9 DONATIONS	.00	.00	.00	.00	.0
01-11-34860 POLICE TRAINING REIMBURSEMENT	.00	.00	.00	.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	296,386.79	728,956.57	3,079,500.00	(2,350,543.43)	23.7
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	.00	18,918.11	145,000.00	(126,081.89)	13.1
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	.00	18,918.11	145,000.00	(126,081.89)	13.1
<u>PUBLIC CHARGES FOR SERVICES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	32,932.55	97,635.35	425,000.00	(327,364.65)	23.0
01-11-36611 AMBULANCE FEES OTHER	2,085.11	6,972.98	105,000.00	(98,027.02)	6.6
01-11-36700 POLICE FEES	4,225.00	16,555.00	38,500.00	(21,945.00)	43.0
01-11-36800 FIRE PROTECTION FEES	3,730.38	11,191.14	44,772.00	(33,580.86)	25.0
01-11-36900 STREET DIVISION FEES	11,083.99	14,598.06	65,000.00	(50,401.94)	22.5
01-11-39960 WATER RECL SOLID WASTE CHARGE	9,725.00	28,400.00	105,000.00	(76,600.00)	27.1
TOTAL PUBLIC CHARGES FOR SERVICES	63,782.03	175,352.53	783,272.00	(607,919.47)	22.4

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	1,375.00	4,300.00	21,000.00	(16,700.00)	20.5
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,126.00	21,365.00	85,500.00	(64,135.00)	25.0
01-11-37900 OTHER REVENUES	9,345.92	28,037.76	112,151.00	(84,113.24)	25.0
01-11-37901 REIMBURSED DEVELOPER FEES	.00	8,313.05	100,000.00	(91,686.95)	8.3
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	1,420.00	1,770.00	5,500.00	(3,730.00)	32.2
TOTAL OTHER FEES	19,266.92	63,785.81	324,651.00	(260,865.19)	19.7

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	78.50	274.76	10,000.00	(9,725.24)	2.8
01-11-38110 INTEREST INCOME-CEMETERY	.00	.00	3,000.00	(3,000.00)	.0
01-11-38200 RENTAL INCOME	.00	.00	.00	.00	.0
01-11-38300 DONATIONS - DARE ACCOUNT	.00	.00	.00	.00	.0
01-11-38310 DONATIONS - K9 UNIT	.00	.00	.00	.00	.0
01-11-38700 LOT SALES	475.00	1,900.00	15,000.00	(13,100.00)	12.7
01-11-38800 CEMETERY RECEIPTS	490.00	1,540.00	4,500.00	(2,960.00)	34.2
01-11-38900 MISCELLANEOUS	3,715.93	8,346.38	32,000.00	(23,653.62)	26.1
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	4,759.43	12,061.14	64,500.00	(52,438.86)	18.7

OTHER FINANCING SOURCES

01-11-39200 PROCEEDS-FIXED ASSET SALES	.00	.00	.00	.00	.0
01-11-39300 INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00	.0
01-11-39900 INTERFUND TRANSFER	.00	.00	.00	.00	.0
01-11-39910 TRANSFER FROM ELECTRIC	115,602.50	346,807.50	1,387,230.00	(1,040,422.50)	25.0
01-11-39920 TRANSFER FROM WATER	7,118.92	21,356.76	85,427.00	(64,070.24)	25.0
01-11-39930 TRANSF FROM WATER RECLAMATION	10,618.92	31,856.76	127,427.00	(95,570.24)	25.0
01-11-39940 AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945 RAILROAD FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39950 SOLID WASTE TRANSFER	20,833.33	62,499.99	250,000.00	(187,500.01)	25.0

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2011

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL OTHER FINANCING SOURCES	154,173.67	462,521.01	1,850,084.00	(1,387,562.99)	25.0
TOTAL FUND REVENUE	756,199.54	2,431,293.01	8,080,079.00	(5,648,785.99)	30.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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GENERAL GOVERNMENT

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,342.02	13,078.13	50,500.00 (	37,421.87)	25.9
01-12-43100-000 SALARIES	.00	.00	.00	.00	.0
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	200.00 (	200.00)	.0
01-12-55400-000 PRINTING	.00	.00	200.00 (	200.00)	.0
01-12-56100-000 DUES	175.00	1,292.00	2,000.00 (	708.00)	64.6
01-12-56200-000 TRAVEL EXPENSES	97.68	358.29	7,000.00 (	6,641.71)	5.1
01-12-56500-000 PUBLICATIONS	.00	.00	200.00 (	200.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	361.72	1,198.59	2,500.00 (	1,301.41)	47.9
01-12-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000 OFFICE SUPPLIES	31.99	143.94	500.00 (	356.06)	28.8
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00 (	2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	.00	500.00 (	500.00)	.0
01-12-91200-000 RECRUITMENT	.00	1,368.16	.00	1,368.16	.0
TOTAL MAYOR/CITY COUNCIL	<u>5,008.41</u>	<u>17,439.11</u>	<u>65,600.00 (</u>	<u>48,160.89)</u>	<u>26.6</u>

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	6,549.24	22,775.20	107,886.00 (	85,110.80)	21.1
01-13-42100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-13-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-13-42400-000 VACATION	2,448.64	4,297.36	.00	4,297.36	.0
01-13-42500-000 SICK	38.18	343.62	.00	343.62	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	1,661.60	4,869.99	18,514.00 (	13,644.01)	26.3
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00 (	500.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	8,500.00 (	8,500.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-13-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-13-55100-000 POSTAGE	1,159.00	1,159.00	7,075.00 (	5,916.00)	16.4
01-13-55300-000 PUBLISHING	.00	29.55	1,500.00 (	1,470.45)	2.0
01-13-55400-000 PRINTING	.00	.00	750.00 (	750.00)	.0
01-13-56100-000 DUES	105.00	105.00	600.00 (	495.00)	17.5
01-13-56200-000 TRAVEL EXPENSES	.00	102.72	3,500.00 (	3,397.28)	2.9
01-13-56300-000 TRAINING	.00	60.00	700.00 (	640.00)	8.6
01-13-56400-000 TUITION	.00	.00	.00	.00	.0
01-13-56500-000 PUBLICATIONS	72.00	72.00	500.00 (	428.00)	14.4
01-13-56600-000 CONFERENCE	.00	.00	1,200.00 (	1,200.00)	.0
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	43.52	187.14	1,500.00 (	1,312.86)	12.5
01-13-65200-000 SAFETY PROGRAM FEES	.00	.00	.00	.00	.0
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00 (	300.00)	.0
01-13-83000-000 EQUIPMENT	.00	.00	3,000.00 (	3,000.00)	.0
01-13-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	.00	2,500.00 (	2,500.00)	.0
01-13-91800-000 SAFETY PROGRAM SUPPLIES	.00	.00	.00	.00	.0
01-13-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	348.00	1,138.00	6,000.00 (	4,862.00)	19.0
TOTAL CITY CLERK	12,425.18	35,139.58	164,525.00 (	129,385.42)	21.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,262.31	7,567.49	35,175.00 (	27,607.51)	21.5
01-17-42200-000 SALARIES-PART-TIME	890.69	2,512.77	10,920.00 (	8,407.23)	23.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	510.00 (	510.00)	.0
01-17-42400-000 VACATION	517.16	1,348.43	.00	1,348.43	.0
01-17-42500-000 SICK	207.83	249.64	.00	249.64	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,099.04	3,189.09	13,002.00 (	9,812.91)	24.5
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	.00	1,059.91	15,000.00 (	13,940.09)	7.1
01-17-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	.00	.00	.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	.00	.00	.0
01-17-52900-000 MAINTENANCE (OTHER)	142.62	466.28	2,500.00 (	2,033.72)	18.7
01-17-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-17-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-17-53700-000 NETWORK ADMINISTRATION	19,540.25	58,620.75	234,483.00 (	175,862.25)	25.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	10,000.00	12,369.26	21,500.00 (	9,130.74)	57.5
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	326.98	989.18	4,000.00 (	3,010.82)	24.7
01-17-55300-000 PUBLISHING	.00	.00	400.00 (	400.00)	.0
01-17-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-17-57100-000 UTILITIES	5,805.18	13,175.53	60,000.00 (	46,824.47)	22.0
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.00	120.00	500.00 (	380.00)	24.0
01-17-57900-000 OTHER CONTRACTUAL SERVICES	47.24	25,251.72	26,000.00 (	748.28)	97.1
01-17-59500-000 PROPERTY TAX	.00	4,225.48	4,000.00	225.48	105.6
01-17-61000-000 MAINTENANCE SUPPLIES	.00	15.42	.00	15.42	.0
01-17-61100-000 MAINTENANCE BUILDING	29.78	54.94	3,000.00 (	2,945.06)	1.8
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	49.27	500.00 (	450.73)	9.9
01-17-61300-000 SUPPLIES (VEHICLE)	.00	.00	.00	.00	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	34.68	1,700.00 (	1,665.32)	2.0
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	253.68	319.76	4,000.00 (	3,680.24)	8.0
01-17-65400-000 GENERAL SUPPLIES	179.56	1,094.14	5,000.00 (	3,905.86)	21.9
01-17-71000-000 PRINCIPAL PAYMENT - JACK DAME	.00	.00	.00	.00	.0
01-17-72000-000 INTEREST EXPENSE	.00	.00	.00	.00	.0
01-17-72020-000 INTEREST PAYMENT - LEAD TRACK	.00	.00	.00	.00	.0
01-17-81000-000 LAND	.00	.00	.00	.00	.0
01-17-82000-000 BUILDING	1,873.00	1,873.00	20,000.00 (	18,127.00)	9.4
01-17-83000-000 EQUIPMENT	.00	.00	1,100.00 (	1,100.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	.00	.00	.0
01-17-91100-000 COMMUNITY RELATIONS	830.93	.00	25,000.00 (	25,000.00)	.0
01-17-92000-000 CONTINGENCY	.00	.00	40,000.00 (	40,000.00)	.0
01-17-92900-000 MISCELLANEOUS CHARGES	.00	.00	1,000.00 (	1,000.00)	.0
01-17-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
01-17-99910-000 TRANSFER AMBULANCE FUND	9,500.00	28,500.00	114,000.00 (	85,500.00)	25.0
01-17-99920-000 TRANSFER-AIRPORT FUND	.00	.00	.00	.00	.0
01-17-99936-000 TRANSFER CAPITAL FUND	.00	.00	.00	.00	.0
01-17-99964-000 TRANSFER ADMIN SERVICE	16,354.25	49,062.75	196,251.00 (	147,188.25)	25.0
TOTAL MUNICIPAL BUILDING	69,900.50	212,149.49	839,541.00 (	627,391.51)	25.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-41100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-18-42400-000 SALARIES-VACATION	.00	.00	.00	.00	.0
01-18-45100-000 HEALTH INSURANCE	.00	.00	.00	.00	.0
01-18-53300-000 LEGAL EXPENSE	5,469.60	14,744.60	72,600.00 (	57,855.40)	20.3
01-18-53310-000 DEVELOPER LEGAL EXPENSE	3,240.00	6,825.00	40,000.00 (	33,175.00)	17.1
01-18-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,200.00 (	1,200.00)	.0
01-18-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-18-55400-000 PRINTING	.00	.00	.00	.00	.0
01-18-56100-000 DUES	.00	.00	100.00 (	100.00)	.0
01-18-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-18-56300-000 TRAINING	.00	.00	.00	.00	.0
01-18-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-18-56600-000 CONFERENCE EXPENSES	.00	.00	100.00 (	100.00)	.0
01-18-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-18-65100-000 OFFICE SUPPLIES	.00	.00	.00	.00	.0
01-18-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
 TOTAL CITY ATTORNEY	 8,709.60	 21,569.60	 114,000.00 (	92,430.40)	 18.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-41000-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-19-41100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-19-42100-000 SALARIES (FULL-TIME)	14,660.46	42,270.83	178,500.00 (	136,229.17)	23.7
01-19-42200-000 SALARIES-TEMPORARY	.00	.00	.00	.00	.0
01-19-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-19-42400-000 VACATION	493.39	1,559.76	.00	1,559.76	.0
01-19-42500-000 SICK PAY	.00	.00	.00	.00	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	1,184.46	4,608.91	18,514.00 (	13,905.09)	24.9
01-19-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-19-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-19-49500-000 DEFERRED COMP	.00	.00	.00	.00	.0
01-19-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	.00	.00	.0
01-19-53000-000 PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-19-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	5,000.00 (	5,000.00)	.0
01-19-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-19-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-19-55200-000 TELEPHONE	426.90	556.22	1,500.00 (	943.78)	37.1
01-19-55300-000 PUBLISHING	.00	.00	.00	.00	.0
01-19-55400-000 PRINTING	.00	.00	.00	.00	.0
01-19-56000-000 PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.0
01-19-56100-000 DUES	572.87	672.87	1,000.00 (	327.13)	67.3
01-19-56200-000 TRAVEL EXPENSES	.00	74.65	1,500.00 (	1,425.35)	5.0
01-19-56400-000 TUITION	.00	.00	700.00 (	700.00)	.0
01-19-56500-000 PUBLICATIONS	.00	9.50	500.00 (	490.50)	1.9
01-19-56600-000 CONFERENCE EXPENSES	448.00	448.00	1,000.00 (	552.00)	44.8
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	7.41	36.35	1,000.00 (	963.65)	3.6
01-19-65400-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-19-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-19-83000-000 EQUIPMENT	542.60	542.60	1,000.00 (	457.40)	54.3
01-19-91100-000 COMMUNITY RELATIONS	40.00	259.58	2,000.00 (	1,740.42)	13.0
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL CITY MANAGER	18,376.09	51,039.27	212,214.00 (	161,174.73)	24.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2011

		FUND 01				
		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT		114,419.78	337,337.05	1,395,880.00	(1,058,542.95)	24.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>PUBLIC SAFETY</u>					

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	117,506.83	359,001.09	1,563,381.00	(1,204,379.91)	23.0
01-21-42200-000 SALARIES - PART-TIME	.00	2,535.32	73,630.00	(71,094.68)	3.4
01-21-42300-000 SALARIES - OVERTIME	6,838.94	20,724.35	114,240.00	(93,515.65)	18.1
01-21-42400-000 SALARIES - VACATION PAY	17,745.43	41,145.67	102,000.00	(60,854.33)	40.3
01-21-42500-000 SALARIES - SICK PAY	1,791.96	4,216.78	22,440.00	(18,223.22)	18.8
01-21-42600-000 SALARIES-PAGER PAY	.00	.00	.00	.00	.0
01-21-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-21-42800-000 OIC - ON-CALL FTO	1,491.89	4,571.09	18,000.00	(13,428.91)	25.4
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	49,637.71	49,637.71	120,488.00	(70,850.29)	41.2
01-21-45100-000 HEALTH INSURANCE	23,764.73	69,360.04	283,642.00	(214,281.96)	24.5
01-21-47100-000 UNIFORM ALLOWANCE	723.21	3,957.69	20,000.00	(16,042.31)	19.8
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,664.48	4,858.18	26,000.00	(21,141.82)	18.7
01-21-51300-000 MAINTENANCE - VEHICLE	1,191.79	6,726.49	20,000.00	(13,273.51)	33.6
01-21-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000 MEDICAL SERVICES	37.00	125.00	1,000.00	(875.00)	12.5
01-21-53700-000 DATA PROCESSING SERVICES	1,763.58	1,763.58	20,000.00	(18,236.42)	8.8
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	545.00	2,000.00	(1,455.00)	27.3
01-21-55100-000 POSTAGE	27.23	152.62	1,000.00	(847.38)	15.3
01-21-55200-000 TELEPHONE	1,244.61	3,552.96	20,000.00	(16,447.04)	17.8
01-21-55300-000 PUBLISHING	.00	198.00	1,500.00	(1,302.00)	13.2
01-21-55400-000 PRINTING	480.00	540.00	2,500.00	(1,960.00)	21.6
01-21-56100-000 DUES	75.00	75.00	2,200.00	(2,125.00)	3.4
01-21-56200-000 TRAVEL EXPENSES	269.98	499.12	2,000.00	(1,500.88)	25.0
01-21-56300-000 TRAINING	500.00	574.74	15,000.00	(14,425.26)	3.8
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	.00	.00	.0
01-21-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-21-57100-000 UTILITIES	110.46	323.71	1,176.00	(852.29)	27.5
01-21-57800-000 ANIMAL CONTROL	563.35	789.35	7,000.00	(6,210.65)	11.3
01-21-57900-000 OTHER SERVICE CHARGES	.00	.00	.00	.00	.0
01-21-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-21-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-21-61100-000 MAINTENANCE SUPPLIES -BUILDING	.00	.00	.00	.00	.0
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	307.30	350.27	3,000.00	(2,649.73)	11.7
01-21-65100-000 OFFICE SUPPLIES	1,569.13	2,397.16	8,500.00	(6,102.84)	28.2
01-21-65200-000 OPERATING SUPPLIES	301.30	1,141.23	10,000.00	(8,858.77)	11.4
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	5,248.86	16,456.93	58,000.00	(41,543.07)	28.4
01-21-65800-000 PRISONER SUPPLIES	129.00	129.00	1,000.00	(871.00)	12.9
01-21-65900-000 DARE ACCOUNT EXPENSES	.00	.00	.00	.00	.0
01-21-66200-000 K9 SUPPLIES	.00	.00	300.00	(300.00)	.0
01-21-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	(2,618.04)	40,000.00	(42,618.04)	(6.6)
01-21-83500-000 CAPITAL OUTLAY - SAFETY EQUIP.	.00	.00	.00	.00	.0
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	49,822.98	50,534.98	54,000.00	(3,465.02)	93.6
01-21-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-21-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-21-91700-000 INVESTIGATIONS	204.07	304.07	2,500.00	(2,195.93)	12.2
01-21-91710-000 DRUG INVESTIGATIONS	.00	.00	.00	.00	.0
01-21-92400-000 DUI	.00	.00	.00	.00	.0
01-21-92900-000 MISCELLANEOUS EXPENSES	.00	.00	.00	.00	.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL POLICE DEPARTMENT	286,010.82	644,569.09	2,617,247.00	(1,972,677.91)	24.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	63,410.14	200,849.38	861,900.00 (	661,050.62)	23.3
01-22-42200-000 SALARIES - PART-TIME	4,510.32	14,856.89	58,300.00 (	43,443.11)	25.5
01-22-42300-000 SALARY EXPENSE - OVERTIME	17,126.97	44,614.00	106,080.00 (	61,466.00)	42.1
01-22-42400-000 SALARIES - VACATION PAY	10,719.26	20,334.16	.00	20,334.16	.0
01-22-42500-000 SALARIES - SICK PAY	459.22	1,801.69	.00	1,801.69	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	37,755.09	37,755.09	91,639.00 (	53,883.91)	41.2
01-22-45100-000 HEALTH INSURANCE	13,213.56	38,438.79	154,043.00 (	115,604.21)	25.0
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	.00	1,520.82	9,800.00 (	8,279.18)	15.5
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	251.65	771.95	8,000.00 (	7,228.05)	9.7
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	506.24	786.24	6,000.00 (	5,213.76)	13.1
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	1,476.36	1,683.80	8,000.00 (	6,316.20)	21.1
01-22-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-22-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-22-53400-000 MEDICAL SERVICES	.00	40.00	4,500.00 (	4,460.00)	.9
01-22-53700-000 DATA PROCESSING SERVICES	.00	.00	.00	.00	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,246.84	8,950.14	35,000.00 (	26,049.86)	25.6
01-22-55100-000 POSTAGE	.00	40.98	200.00 (	159.02)	20.5
01-22-55200-000 TELEPHONE	586.39	1,592.85	8,300.00 (	6,707.15)	19.2
01-22-55400-000 PRINTING	.00	113.28	500.00 (	386.72)	22.7
01-22-56100-000 DUES	.00	749.00	1,000.00 (	251.00)	74.9
01-22-56200-000 TRAVEL EXPENSES	539.49	1,691.13	1,750.00 (	58.87)	96.6
01-22-56300-000 TRAINING	589.78	2,540.77	8,500.00 (	5,959.23)	29.9
01-22-56400-000 TUITION REIMBURSMNT	.00	365.01	2,500.00 (	2,134.99)	14.6
01-22-56500-000 PUBLICATIONS	247.00	247.00	1,500.00 (	1,253.00)	16.5
01-22-57100-000 UTILITIES	2,920.94	8,149.44	30,300.00 (	22,150.56)	26.9
01-22-59200-000 GENERAL INSURANCE	.00	.00	1,000.00 (	1,000.00)	.0
01-22-59400-000 LEASE OR RENTALS	1,000.00	2,000.00	2,100.00 (	100.00)	95.2
01-22-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	793.63	991.98	3,000.00 (	2,008.02)	33.1
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	2,421.81	2,755.20	5,000.00 (	2,244.80)	55.1
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	134.64	143.99	5,000.00 (	4,856.01)	2.9
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	944.61	1,361.06	2,500.00 (	1,138.94)	54.4
01-22-65200-000 OPERATING SUPPLIES	149.96	2,175.59	12,000.00 (	9,824.41)	18.1
01-22-65400-000 JANITORIAL SUPPLIES	385.57	523.54	2,500.00 (	1,976.46)	20.9
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,509.74	3,843.89	11,000.00 (	7,156.11)	34.9
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	2,400.00 (	2,400.00)	.0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-22-92500-000 FOREIGN FIRE INSURANCE EXPENSE	.00	.00	.00	.00	.0
TOTAL FIRE DEPARTMENT	163,899.21	401,687.66	1,444,312.00 (	1,042,624.34)	27.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2011

		FUND 01				
		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY		449,910.03	1,046,256.75	4,061,559.00	(3,015,302.25)	25.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>PUBLIC WORKS</u>					

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	47,321.64	143,266.71	618,446.00	(475,179.29)	23.2
01-41-42200-000 SALARIES (PART-TIME)	5,187.04	9,448.35	12,000.00	(2,551.65)	78.7
01-41-42300-000 SALARY EXPENSE-OVERTIME	734.59	1,669.76	55,080.00	(53,410.24)	3.0
01-41-42400-000 VACATION	4,943.70	13,835.94	.00	13,835.94	.0
01-41-42500-000 SICK	464.06	1,234.63	.00	1,234.63	.0
01-41-42600-000 SALARIES-PAGER PAY	1,225.86	3,677.57	18,600.00	(14,922.43)	19.8
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	9,917.44	28,635.95	109,029.00	(80,393.05)	26.3
01-41-47100-000 UNIFORM ALLOWANCE	60.00	190.00	1,000.00	(810.00)	19.0
01-41-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000 CLOTHING ACQUISITION	452.65	452.05	2,000.00	(1,547.95)	22.6
01-41-51100-000 MAINTENANCE (BUILDING)	.00	.00	2,500.00	(2,500.00)	.0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	59.50	2,069.50	16,500.00	(14,430.50)	12.5
01-41-51300-000 MAINT.SERVICE-VEHICLE	56.94	4,157.96	15,000.00	(10,842.04)	27.7
01-41-51400-000 MAINTENANCE STREET	815.66	6,639.25	23,500.00	(16,860.75)	28.3
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	.0
01-41-52900-000 MAINTENANCE OTHER	.00	3,921.00	5,000.00	(1,079.00)	78.4
01-41-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-41-53600-000 JANITORIAL SERVICES	227.16	746.45	3,000.00	(2,253.55)	24.9
01-41-54900-000 OTHER PROFESSIONAL SERVICES	140.00	4,377.04	12,500.00	(8,122.96)	35.0
01-41-55100-000 POSTAGE	.00	.00	200.00	(200.00)	.0
01-41-55200-000 TELEPHONE	370.60	1,119.15	4,900.00	(3,780.85)	22.8
01-41-55300-000 PUBLISHING	.00	418.64	350.00	68.64	119.6
01-41-55600-000 DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000 TRAVEL EXPENSES	.00	.00	500.00	(500.00)	.0
01-41-56300-000 TRAINING	.00	.00	1,500.00	(1,500.00)	.0
01-41-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000 UTILITIES	775.93	2,631.31	16,000.00	(13,368.69)	16.5
01-41-57200-000 STREET LIGHTING	10,605.51	32,670.45	146,500.00	(113,829.55)	22.3
01-41-57800-000 ANIMAL CONTROL	.00	.00	.00	.00	.0
01-41-59400-000 LEASE OR RENTALS	.00	.00	3,000.00	(3,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	.00	500.00	3,000.00	(2,500.00)	16.7
01-41-61200-000 MAINTENANCE (EQUIPMENT)	18.50	292.44	16,000.00	(15,707.56)	1.8
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	1,810.49	8,950.20	35,000.00	(26,049.80)	25.6
01-41-61400-000 SUPPLIES STREETS	1,662.99	13,197.31	50,000.00	(36,802.69)	26.4
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	105,000.00	(105,000.00)	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	234.87	4,845.76	15,000.00	(10,154.24)	32.3
01-41-62900-000 SUPPLIES OTHER	408.16	3,505.58	10,000.00	(6,494.42)	35.1
01-41-65100-000 OFFICE SUPPLIES	26.61	118.10	1,500.00	(1,381.90)	7.9
01-41-65200-000 OPERATING SUPPLIES	340.65	1,238.24	8,000.00	(6,761.76)	15.5
01-41-65300-000 SMALL TOOLS	475.79	783.91	3,500.00	(2,716.09)	22.4
01-41-65400-000 JANITORIAL SUPPLIES	42.57	62.90	1,000.00	(937.10)	6.3
01-41-65500-000 GASOLINE/OIL	7,216.68	19,135.10	60,000.00	(40,864.90)	31.9
01-41-66100-000 SAFETY SUPPLIES	63.55	338.31	3,500.00	(3,161.69)	9.7
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	47,000.00	54,172.82	73,800.00	(19,627.18)	73.4
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	102,000.00	(102,000.00)	.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-41-91100-000 COMMUNITY RELATIONS	.00	.00	500.00	(500.00)	.0
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL STREET DIVISION	142,659.14	368,302.38	1,565,405.00	(1,197,102.62)	23.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,972.40	14,583.83	58,344.00 (	43,760.17)	25.0
01-46-42200-000 SALARIES (PART-TIME)	1,202.14	3,135.00	8,000.00 (	4,865.00)	39.2
01-46-42300-000 SALARY EXPENSE-OVERTIME	.00	242.11	6,324.00 (	6,081.89)	3.8
01-46-42400-000 VACATION	.00	326.63	.00	326.63	.0
01-46-42500-000 SICK PAY	.00	.00	.00	.00	.0
01-46-42600-000 PAGER	.00	.00	500.00 (	500.00)	.0
01-46-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-46-45100-000 HEALTH INSURANCE	1,099.04	3,189.09	13,002.00 (	9,812.91)	24.5
01-46-47100-000 UNIFORM ALLOWANCE	20.00	65.00	300.00 (	235.00)	21.7
01-46-47300-000 CLOTHING ACQUISITION	71.94	71.94	200.00 (	128.06)	36.0
01-46-51100-000 MAINTENANCE (BUILDING)	.00	.00	500.00 (	500.00)	.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	430.00	1,000.00 (	570.00)	43.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	695.50	1,000.00 (	304.50)	69.6
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	90.00	3,000.00 (	2,910.00)	3.0
01-46-55200-000 TELEPHONE	47.66	143.10	900.00 (	756.90)	15.9
01-46-56100-000 DUES	.00	.00	.00	.00	.0
01-46-56200-000 TRAVEL EXPENSES	.00	.00	100.00 (	100.00)	.0
01-46-56300-000 TRAINING	.00	.00	100.00 (	100.00)	.0
01-46-57100-000 UTILITIES	139.88	399.17	2,200.00 (	1,800.83)	18.1
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	300.00 (	300.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	17.78	17.78	1,200.00 (	1,182.22)	1.5
01-46-61300-000 SUPPLIES (VEHICLE)	.00	441.57	500.00 (	58.43)	88.3
01-46-61400-000 SUPPLIES ROAD	.00	.00	.00	.00	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	8.76	56.52	1,500.00 (	1,443.48)	3.8
01-46-62900-000 SUPPLIES OTHER	.00	.00	.00	.00	.0
01-46-65200-000 OPERATING SUPPLIES	33.82	71.13	1,500.00 (	1,428.87)	4.7
01-46-65300-000 SMALL TOOLS	.00	.00	1,000.00 (	1,000.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	.00	150.00 (	150.00)	.0
01-46-65500-000 GASOLINE/OIL	517.94	2,145.54	5,500.00 (	3,354.46)	39.0
01-46-66100-000 SAFETY SUPPLIES	.00	.00	300.00 (	300.00)	.0
01-46-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-46-83000-000 EQUIPMENT	.00	7,037.00	7,500.00 (	463.00)	93.8
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00 (	200.00)	.0
TOTAL CEMETERY	8,131.36	33,140.91	115,120.00 (	81,979.09)	28.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,808.86	33,428.37	206,749.00 (	173,320.63)	16.2
01-48-42200-000 SALARIES-PART-TIME	.00	.00	11,280.00 (	11,280.00)	.0
01-48-42400-000 VACATION	318.67	3,462.80	.00	3,462.80	.0
01-48-42500-000 SICK	146.39	146.39	.00	146.39	.0
01-48-45100-000 HEALTH INSURANCE	2,198.08	6,378.18	27,000.00 (	20,621.82)	23.6
01-48-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-48-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-48-51100-000 MAINTENANCE (BUILDING)	65.00	248.00	1,000.00 (	752.00)	24.8
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,500.00 (	1,500.00)	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	.00	84.00	1,450.00 (	1,366.00)	5.8
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	5,128.75	11,965.05	88,000.00 (	76,034.95)	13.6
01-48-54900-000 OTHER PROFESSIONAL SERVICES	367.23	670.53	3,200.00 (	2,529.47)	21.0
01-48-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-48-55200-000 TELEPHONE	161.67	446.62	2,400.00 (	1,953.38)	18.6
01-48-55300-000 PUBLISHING	.00	.00	250.00 (	250.00)	.0
01-48-56100-000 DUES	.00	.00	500.00 (	500.00)	.0
01-48-56200-000 TRAVEL EXPENSES	.00	.00	1,600.00 (	1,600.00)	.0
01-48-56300-000 TRAINING	.00	.00	1,000.00 (	1,000.00)	.0
01-48-56500-000 PUBLICATIONS	.00	.00	600.00 (	600.00)	.0
01-48-57100-000 UTILITIES	296.52	670.62	3,500.00 (	2,829.38)	19.2
01-48-61200-000 SUPPLIES (EQUIPMENT)	162.22	162.22	2,800.00 (	2,637.78)	5.8
01-48-65100-000 OFFICE SUPPLIES	.00 (	52.12)	1,300.00 (	1,352.12 ) (	4.0)
01-48-65300-000 SMALL TOOLS	44.13	244.72	700.00 (	455.28)	35.0
01-48-65400-000 JANITORIAL SUPPLIES	.00	105.16	400.00 (	294.84)	26.3
01-48-65500-000 GASOLINE & OIL	332.21	1,082.40	2,800.00 (	1,717.60)	38.7
01-48-67000-000 PRINT MATERIALS	(	1.75)	150.00 (	142.25)	5.2
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	6,500.00 (	6,500.00)	.0
01-48-82000-000 BUILDING	.00	.00	2,200.00 (	2,200.00)	.0
01-48-83000-000 EQUIPMENT	.00	3,232.86	3,400.00 (	167.14)	95.1
01-48-84000-000 VEHICLES	.00	893.00	.00	893.00	.0
01-48-87000-000 FURNITURE	.00	.00	900.00 (	900.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	.00	.00	.0
TOTAL ENGINEERING	21,027.98	63,176.55	371,179.00 (	308,002.45)	17.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2011

		FUND 01				
		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS		171,818.48	464,619.84	2,051,704.00	(1,587,084.16)	22.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
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COMMUNITY AND ECONOMIC DEVELOPMENT

COMMUNITY DEVELOPMENT

01-44-42100-000 SALARIES (FULL-TIME)	15,838.82	52,461.38	226,317.00 (173,855.62)	23.2
01-44-42200-000 SALARIES (PART-TIME)	1,410.82	3,747.91	16,974.00 (	13,226.09)	22.1
01-44-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-44-42400-000 VACATION	3,165.18	5,421.59	.00	5,421.59	.0
01-44-42500-000 SICK	.00	.00	.00	.00	.0
01-44-42600-000 SALARIES-PAGER PAY	.00	.00	.00	.00	.0
01-44-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-44-45100-000 HEALTH INSURANCE	3,323.30	9,740.28	37,029.00 (	27,288.72)	26.3
01-44-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-44-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-44-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-44-51100-000 MAINTENANCE (BUILDING)	.00	.00	.00	.00	.0
01-44-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00 (	500.00)	.0
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	922.32	1,000.00 (	77.68)	92.2
01-44-52900-000 NUISANCE ABATEMENT	575.00	575.00	1,000.00 (	425.00)	57.5
01-44-53000-000 PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-44-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-44-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-44-53400-000 MEDICAL SERVICES	.00	.00	.00	.00	.0
01-44-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	2,135.71	10,000.00 (	7,864.29)	21.4
01-44-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-44-55200-000 TELEPHONE	118.20	351.81	2,000.00 (	1,648.19)	17.6
01-44-55300-000 PUBLISHING	950.53	1,807.48	2,000.00 (	192.52)	90.4
01-44-55400-000 PRINTING	.00	95.00	1,000.00 (	905.00)	9.5
01-44-56100-000 DUES	.00	928.00	1,100.00 (	172.00)	84.4
01-44-56200-000 TRAVEL EXPENSES	.00	.00	500.00 (	500.00)	.0
01-44-56300-000 TRAINING	.00	.00	1,200.00 (	1,200.00)	.0
01-44-56500-000 PUBLICATIONS	.00	.00	1,000.00 (	1,000.00)	.0
01-44-56600-000 CONFERENCE EXPENSES	.00	.00	750.00 (	750.00)	.0
01-44-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-44-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-44-61200-000 SUPPLIES EQUIPMENT	17.58	17.58	400.00 (	382.42)	4.4
01-44-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65100-000 OFFICE SUPPLIES	123.96	160.96	1,500.00 (	1,339.04)	10.7
01-44-65200-000 OPERATING SUPPLIES	.00	.00	.00	.00	.0
01-44-65300-000 SMALL TOOLS	.00	.00	.00	.00	.0
01-44-65400-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	142.96	582.37	2,000.00 (	1,417.63)	29.1
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-44-82000-000 BUILDING	.00	.00	.00	.00	.0
01-44-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	190.88	600.00 (	409.12)	31.8
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	.00	.00	.0
01-44-87000-000 FURNITURE	.00	.00	500.00 (	500.00)	.0
01-44-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-44-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL COMMUNITY DEVELOPMENT	25,666.35	79,138.27	307,370.00 (	228,231.73)	25.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41000-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-61-41100-000 SALARIES (FULL-TIME)	9,264.52	30,215.92	124,193.00 (	93,977.08)	24.3
01-61-42100-000 SALARIES (FULL-TIME)	4,025.62	11,955.38	46,342.00 (	34,386.62)	25.8
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	1,548.76	2,329.95	.00	2,329.95	.0
01-61-42500-000 SICK	.00	.00	.00	.00	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	2,759.64	8,056.08	31,516.00 (	23,459.92)	25.6
01-61-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-61-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-61-49500-000 DEFERRED COMP	.00	.00	.00	.00	.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	100.50	100.50	3,500.00 (	3,399.50)	2.9
01-61-55100-000 POSTAGE	30.30	30.30	250.00 (	219.70)	12.1
01-61-55200-000 TELEPHONE	130.04	415.82	3,000.00 (	2,584.18)	13.9
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	250.00	250.00	500.00 (	250.00)	50.0
01-61-56200-000 TRAVEL EXPENSES	90.15	719.90	3,000.00 (	2,280.10)	24.0
01-61-56300-000 TRAINING	.00	.00	1,000.00 (	1,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	.00	250.00 (	250.00)	.0
01-61-56600-000 CONFERENCE	593.63	593.63	1,000.00 (	406.37)	59.4
01-61-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-61-57900-000 OTHER SERVICE CHARGES	.00	.00	.00	.00	.0
01-61-65100-000 OFFICE SUPPLIES	117.69	226.08	1,500.00 (	1,273.92)	15.1
01-61-65200-000 OPERATING SUPPLIES	18.94	18.94	500.00 (	481.06)	3.8
01-61-83000-000 EQUIPMENT	468.43	1,263.65	7,000.00 (	5,736.35)	18.1
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	121.50	750.00 (	628.50)	16.2
TOTAL ECONOMIC DEVELOPMENT	19,398.22	56,297.65	224,301.00 (	168,003.35)	25.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2011

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	45,064.57	135,435.92	531,671.00	(396,235.08)	25.5
TOTAL FUND EXPENDITURES	781,212.86	1,983,649.56	8,040,814.00	(6,057,164.44)	24.7
NET REVENUE OVER EXPENDITURES	(25,013.32)	447,643.45	39,265.00	408,378.45	1140.1

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 3 Months Ending July 31, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	372	15,583	31,100	15,517 -	50.11
Insurance	1,806	76,010	147,246	71,236 -	51.62
Illinois Municipal Retirement	2,189	91,993	218,049	126,056 -	42.19
Social Security	2,175	91,163	176,177	85,014 -	51.75
Ambulance	9,628	28,879	116,000	87,121 -	24.90
Economic Development	0	0	0	0	.00
Motor Fuel Tax	17,784	56,376	1,096,542	1,040,166 -	5.14
Utility Tax	27,452	89,310	350,200	260,890 -	25.50
Travel and Tourism	18,905	47,123	240,200	193,077 -	19.62
Sales Tax	79,742	221,343	884,500	663,157 -	25.02
TIF	90	37,036	538,554	501,518 -	6.88
Foreign Fire Insurance	0	0	18,060	18,060 -	.00
Capital Improvement	98,913	245,005	5,344,284	5,099,279 -	4.58
Stormwater Management	272	5,165	41,300	36,135 -	12.51
Technology Park	16	54	516,200	516,146 -	.01
Debt Service	0	0	0	0	.00
Solid Waste	107,258	169,204	855,500	686,296 -	19.78
Technology Center	40,573	122,060	560,010	437,950 -	21.80
Airport	97,172	229,930	1,765,196	1,535,266 -	13.03
Railroad	26,189	88,303	5,296,500	5,208,197 -	1.67
Health Insurance	105,313	311,184	1,547,500	1,236,316 -	20.11
Administrative Services	47,834	143,502	574,008	430,506 -	25.00
Total Revenues	683,683	2,069,226	20,317,126	18,247,900 -	10.18

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 3 Months Ending July 31, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	0	6,500	31,000	24,500 -	20.97
Insurance	28,076	70,043	276,000	205,957 -	25.38
Illinois Municipal Retirement	15,844	55,359	222,360	167,001 -	24.90
Social Security	14,117	49,089	188,700	139,611 -	26.01
Ambulance	3,713	11,125	209,800	198,675 -	5.30
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	0	1,310,142	1,310,142 -	.00
Utility Tax	0	0	535,000	535,000 -	.00
Travel and Tourism	38,121	49,313	307,800	258,487 -	16.02
Sales Tax	97,581	195,186	2,158,018	1,962,832 -	9.04
TIF	1,402,255	1,483,040	2,278,373	795,333 -	65.09
Foreign Fire Insurance	0	0	16,000	16,000 -	.00
Capital Improvement	40,786	223,240	5,710,284	5,487,044 -	3.91
Stormwater Management	0	4,350	311,000	306,650 -	1.40
Technology Park	3,607	19,766	276,048	256,282 -	7.16
Debt Service	0	0	0	0	.00
Solid Waste	78,367	224,039	942,407	718,369 -	23.77
Technology Center	27,466	98,160	319,883	221,723 -	30.69
Airport	176,020	425,979	1,808,183	1,382,204 -	23.56
Railroad	65,431	240,821	5,519,312	5,278,491 -	4.36
Health Insurance	65,491	392,868	1,535,000	1,142,132 -	25.59
Administrative Services	37,866	129,239	582,058	452,819 -	22.20
Total Expenses	2,094,743	3,678,117	24,537,368	20,859,251 -	14.99
Revenue Over Expenses	1,411,060 -	1,608,891 -	4,220,242 -	2,611,351	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND
July 31, 2011 and 2010

	July 31, 2011	July 31, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	16,972,776	14,672,454
Less: Accumulated Depreciation	(4,782,847)	(4,444,440)
Net Plant in Service	12,189,929	10,228,014
CURRENT ASSETS		
Cash & Investments	583,362	259,858
Customer Accounts Receivable	222,590	206,032
Other Accounts Receivable	59,380	59,151
Inventory	9,073	15,525
Prepaid Expenses	6,991	6,994
Total Current Assets	881,396	547,561
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	13,071,325	10,775,574
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	9,926,374	7,527,158
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	10,110,062	7,710,846
LIABILITIES		
Current Liabilities:		
Accounts Payable	27,869	26,687
Accrued Liabilities	122,520	100,141
Total Current Liabilities	150,389	126,828
Non-Current Liabilities:		
Note Payable - Associated Company	2,810,874	2,937,900
Other Non-Current Liabilities		
Total Non-Current Liabilities	2,810,874	2,937,900
Total Liabilities	2,961,263	3,064,728
TOTAL LIABILITIES AND EQUITY	13,071,325	10,775,574

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 3 Months Ending July 31, 2011 and 2010

	2011	2010	Variance	%
OPERATING REVENUES				
Residential Sales	196,679	193,118	3,560	101.8
Commercial Sales	140,564	137,133	3,431	102.5
Industrial Sales	130,726	159,529	(28,803)	82.0
Interdepartmental Sales	3,395	4,149	(754)	81.8
Other Operating Revenues	27,410	21,700	5,710	126.3
	498,774	515,629	(16,856)	96.7
OPERATING EXPENSES				
Source of Supply - Operations	47,432	60,547	(13,116)	78.3
Source of Supply - Maintenance	(11,606)	1,550	(13,156)	(748.8)
Water Treatment - Operations	34,436	35,885	(1,449)	96.0
Water Treatment - Maintenance	2,297	4,182	(1,885)	54.9
Distribution - Operations	18,886	18,230	656	103.6
Distribution - Maintenance	83,324	69,053	14,271	120.7
Customer Accounts	25,680	25,211	469	101.9
Administrative and General	32,990	31,524	1,467	104.7
Depreciation	86,374	84,011	2,363	102.8
Indirect Transfers to Municipality				.0
	319,813	330,193	(10,381)	96.9
Total Operating Expenses				
	178,961	185,436	(6,475)	96.5
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	350	760	(410)	46.1
Investment Income	390	236	154	165.1
Merchandising, Jobbing & Contract Income	392	827	(435)	47.4
Merchandising, Jobbing & Contract Expense	(441)	(127)	(314)	(346.8)
Interest Expense	(3,078)	(6,127)	3,049	(50.2)
	(2,388)	(4,431)	2,043	(53.9)
Total Non-Operating Revenue (Expense)				
	176,573	181,005	(4,432)	97.6
Net Income Before Amortizations				
	176,573	181,005	(4,432)	97.6
Amortization of Contributions in Aid of Construction				.0
	176,573	181,005	(4,432)	97.6
Net Income				
	(21,357)	(19,169)	(2,188)	(111.4)
Operating Transfers In (Out)				
	155,216	161,836	(6,619)	95.9
Increase (Decrease) in Retained Earnings				
RETAINED EARNINGS – Beginning of Period	9,771,158	7,365,322	2,405,836	132.7
RETAINED EARNINGS – END OF PERIOD	9,926,374	7,527,158	2,399,216	131.9

ROCHELLE MUNICIPAL UTILITIES
BALANCE SHEET – WATER RECLAMATION FUND
July 31, 2011 and 2010

	July 31, 2011	July 31, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	33,305,233	33,119,256
Less: Accumulated Depreciation	(17,026,722)	(16,210,594)
Net Plant in Service	16,278,511	16,908,663
CURRENT ASSETS		
Cash & Investments	746,133	481,376
Customer Accounts Receivable	823,106	806,958
Other Accounts Receivable	86,541	84,854
Inventory	3,480	3,728
Prepaid Expenses	13,845	11,196
Total Current Assets	1,673,105	1,388,111
RESTRICTED FUNDS	2,878,430	2,645,916
NON-CURRENT ASSETS		
Unamortized Loss	105,501	143,865
Note Receivable - Associated Company	2,810,874	2,937,900
Total Non-Current Assets	2,916,375	3,081,765
TOTAL ASSETS	23,746,421	24,024,455
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	13,517,883	12,304,988
Contribution in Aid of Construction (Net)	6,256,976	6,968,765
Total Equity	19,774,859	19,273,753
LIABILITIES		
Current Liabilities:		
Accounts Payable	129,211	81,785
Accrued Liabilities	40,861	28,429
Total Current Liabilities	170,073	110,214
Non-Current Liabilities:		
Bonds Payable	3,784,455	4,617,260
Unamortized Premium on Long-Term Debt	17,034	23,229
Total Non-Current Liabilities	3,801,489	4,640,489
Total Liabilities	3,971,562	4,750,703
TOTAL LIABILITIES AND EQUITY	23,746,421	24,024,455

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 3 Months Ending July 31, 2011 and 2010

	2011	2010	Variance	%
OPERATING REVENUES				
Residential Sales	269,549	267,562	1,987	100.7
Commercial Sales	240,658	220,317	20,341	109.2
Industrial Sales	238,446	262,806	(24,360)	90.7
Interdepartmental Sales	872	1,058	(185)	82.5
Other Operating Revenues	14,968	9,437	5,532	158.6
Total Operating Revenues	764,493	761,180	3,314	100.4
OPERATING EXPENSES				
Collection - Operations	24,497	21,991	2,506	111.4
Collection - Maintenance	36,130	18,627	17,503	194.0
Pumping - Operations	(11)	178	(190)	(6.4)
Pumping - Maintenance	1,926	2,721	(794)	70.8
Treatment and Disposal - Operations	188,782	189,656	(875)	99.5
Treatment and Disposal - Maintenance	40,519	46,387	(5,868)	87.4
Customer Accounts	29,338	28,388	950	103.4
Administrative and General	55,129	54,419	710	101.3
Depreciation	206,371	203,253	3,119	101.5
Total Operating Expenses	582,681	565,620	17,061	103.0
Operating Income (Loss)	181,812	195,559	(13,747)	93.0
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	3,379	4,168	(789)	81.1
Non Utility Income				.0
Merchandising, Jobbing & Contract Income	3,816	2,667	1,149	143.1
Merchandising, Jobbing & Contract Expense	(658)	(504)	(154)	(130.5)
Amortization Expense	(8,042)	(8,042)		(100.0)
Interest Expense	(39,889)	(33,267)	(6,622)	(119.9)
Total Non-Operating Revenue (Expense)	(41,394)	(34,979)	(6,415)	(118.3)
Net Income Before Amortizations	140,419	160,581	(20,162)	87.4
Amortization of Contributions in Aid of Construction				.0
Net Income	140,419	160,581	(20,162)	87.4
Operating Transfers In (Out)	(31,857)	(31,289)	(568)	(101.8)
Increase (Decrease) in Retained Earnings	108,562	129,292	(20,730)	84.0
RETAINED EARNINGS – Beginning of Period	13,409,321	12,175,696	1,233,625	110.1
RETAINED EARNINGS – END OF PERIOD	13,517,883	12,304,988	1,212,895	109.9

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND
July 31, 2011 and 2010

	July 31, 2011	July 31, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	65,980,042	65,437,130
Less: Accumulated Depreciation	(33,191,355)	(31,389,089)
Net Plant in Service	32,788,687	34,048,041
CURRENT ASSETS		
Cash & Investments	7,281,544	5,095,682
Customer Accounts Receivable	3,809,461	3,233,864
Other Accounts Receivable		
Inventory	1,954,104	1,071,765
Prepaid Expenses	235,209	168,755
Total Current Assets	13,280,317	9,570,065
RESTRICTED ASSETS	9,557,758	9,717,180
NON-CURRENT ASSETS		
Unamortized Loss	620,428	186,900
Other Deferred Debits	92,978	112,552
Interdepartmental Loan Receivable	1,420,523	1,524,627
Total Non-Current Assets	2,133,930	1,824,080
TOTAL ASSETS	57,760,692	55,159,366
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	42,772,890	39,422,075
Contribution in Aid of Construction (Net)		
Total Equity	42,772,890	39,422,075
LIABILITIES		
Current Liabilities:		
Accounts Payable	1,849,846	1,628,058
Accrued Liabilities	206,579	201,204
Total Current Liabilities	2,056,425	1,829,263
Non-Current Liabilities:		
Bonds Payable	12,417,566	13,377,739
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	513,811	530,289
Total Non-Current Liabilities	12,931,377	13,908,028
Total Liabilities	14,987,802	15,737,291
TOTAL LIABILITIES AND EQUITY	57,760,692	55,159,366

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 3 Months Ending July 31, 2011 and 2010

	2011	2010	Variance	%
OPERATING REVENUES				
Residential	1,557,901	1,471,626	86,274	105.9
Small General Service	1,158,779	1,093,094	65,685	106.0
Large General Service	4,140,331	4,031,396	108,934	102.7
Public Street Lighting	32,535	33,162	(627)	98.1
Interdepartmental	101,495	117,325	(15,829)	86.5
Forfeited Discounts	14,371	21,110	(6,739)	68.1
Other Operating Revenues	14,307	22,035	(7,728)	64.9
Total Operating Revenues	7,019,720	6,789,748	229,971	103.4
OPERATING EXPENSES				
Purchased Power	3,774,562	3,863,567	(89,006)	97.7
Generation - Operation	122,634	218,420	(95,786)	56.2
Generation - Maintenance	127,438	105,444	21,994	120.9
Transmission - Operation	618	882	(263)	70.1
Distribution - Operation	196,057	218,110	(22,054)	89.9
Distribution - Maintenance	119,166	139,979	(20,814)	85.1
Depreciation	485,118	474,600	10,518	102.2
Taxes Other Than Income Taxes	34,805	39,710	(4,905)	87.7
Customer Accounts	79,650	85,738	(6,088)	92.9
Administrative & General	503,046	379,881	123,166	132.4
Indirect Transfers to Municipality				.0
Total Operating Expenses	5,443,094	5,526,331	(83,237)	98.5
Operating Income (Loss)	1,576,626	1,263,418	313,208	124.8
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	5,858	8,356	(2,497)	70.1
Merchandising, Jobbing & Contract Income		5,660	(5,660)	.0
Merchandising, Jobbing & Contract Expense	(20,173)	(47,262)	27,089	(42.7)
Amortization Expense	(6,257)	(6,257)		(100.0)
Interest Expense	(156,645)	(181,674)	25,028	(86.2)
Non-Operating Revenue (Expense)	(100)	920	(1,020)	(10.9)
Total Non-Operating Revenue (Expense)	(177,316)	(220,257)	42,941	(80.5)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,399,310	1,043,161	356,149	134.1
Operating Transfers In (Out)	(346,808)	(317,237)	(29,571)	(109.3)
Increase (Decrease) in Retained Earnings	1,052,502	725,924	326,578	145.0
RETAINED EARNINGS – Beginning of Period	41,720,388	38,696,150	3,024,237	107.8
RETAINED EARNINGS – END OF PERIOD	42,772,890	39,422,075	3,350,815	108.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS July 31, 2011 and 2010

	July 31, 2011	July 31, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,057,081	2,949,063
Tech Center Building		
Less: Accumulated Depreciation	(2,425,881)	(2,391,983)
Net Plant in Service	631,199	557,080
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(122,914)	(75,867)
Customer Accounts Receivable	29,216	57,587
Miscellaneous Accounts Receivable	345	1,457
Prepaid Expenses	8,299	11,329
Inventory	50,687	72,309
Total Current Assets	(34,368)	66,814
TOTAL ASSETS	596,831	623,894
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(305,502)	(270,103)
Revenue over Expenditures	30,429	(35,209)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	77,849	47,610
LIABILITIES		
Current Liabilities:		
Accounts Payable	14,270	21,240
Accrued Liabilities	21,861	18,840
Other Liabilities		
Total Current Liabilities	36,131	40,081
Non-Current Liabilities:		
Interdepartmental Loan Payable	482,852	536,204
2008 Bonds Payable		
Total Non-Current Liabilities	482,852	536,204
Total Liabilities	518,983	576,284
TOTAL LIABILITIES AND EQUITY	596,831	623,894

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 3 Months Ending July 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>	<u>Variance</u>	<u>%</u>
OPERATING REVENUES				
Network Administration Fees	133,682	107,685	25,997	124.1
VOIP Services	11,002	7,749	3,253	142.0
Misc Revenues		1,040	(1,040)	.0
Network and Hardware Support	898	5,117	(4,219)	17.5
Data Services	1,437	20,488	(19,051)	7.0
Fiber Internet Access	53,036	32,550	20,486	162.9
Dial-up Internet Access	6,776	8,157	(1,381)	83.1
Wireless Internet Access	26,710	36,751	(10,041)	72.7
Network Internet Access	5,099	5,099		100.0
Web Site Host	2,621	2,605	16	100.6
Web Site Development		98	(98)	.0
Activation Fee				.0
Wireless Installation		61	(61)	.0
Mailboxes	698	593	105	117.7
Forfeited Discounts	334	115	219	291.1
Total Operating Revenues	<u>242,292</u>	<u>228,105</u>	<u>14,186</u>	<u>106.2</u>
OPERATING EXPENSES				
Personnel	78,221	78,180	41	100.1
Insurance Benefits	14,966	14,691	275	101.9
Pension & Other Benefits	16,201	15,257	944	106.2
Contractual Services- Maintenance	7,461	22,233	(14,772)	33.6
Contractual Services- Professional	30,341	38,697	(8,355)	78.4
Contractual Services- Communications	11,685	26,445	(14,760)	44.2
Contractual Services- Professional Development	1,642	1,235	408	133.0
Service Charges	25,501	35,205	(9,704)	72.4
Commodities - Maintenance Supplies	141	1,649	(1,508)	8.6
Commodities - General Supplies	3,776	3,635	141	103.9
Other Expenditures	(569)	(264)	(305)	(215.6)
Depreciation	8,475	8,475		100.0
Transfer to Administrative Services	4,495	4,094	402	109.8
Total Operating Expenses	<u>202,336</u>	<u>249,531</u>	<u>(47,195)</u>	<u>81.1</u>
Operating Income (Loss)	<u>39,956</u>	<u>(21,425)</u>	<u>61,381</u>	<u>186.5</u>
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(9,130)	(12,677)	3,546	(72.0)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(397)	(1,107)	710	(35.9)
Total Non-Operating Revenue (Expense)	<u>(9,527)</u>	<u>(13,784)</u>	<u>4,256</u>	<u>(69.1)</u>
Increase (Decrease) in Retained Earnings	<u>30,429</u>	<u>(35,209)</u>	<u>65,638</u>	<u>86.4</u>

ROCHELLE MUNICIPAL UTILITIES

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS – COMMUNICATIONS
For the 3 Months Ending July 31, 2011 and 2010**

	<u>2011</u>	<u>2010</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(305,502)</u>	<u>(270,103)</u>	<u>(35,399)</u>	<u>(113.1)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(275,074)</u></u>	<u><u>(305,312)</u></u>	<u><u>30,239</u></u>	<u><u>(90.1)</u></u>