

CITY OF ROCHELLE

**GENERAL FUND BUDGET SUMMARY
For the 8 Months Ending December 31, 2010**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	0	1,059,174	1,080,390	21,216 -	98.04
Licenses and Permits	31,470	660,085	553,000	107,085	119.36
Intergovernmental Revenue	264,954	1,713,029	2,775,000	1,061,971 -	61.73
Fines, Forfeitures & Penalties	10,294	82,808	156,000	73,192 -	53.08
Public Charges for Services	68,294	457,072	791,000	333,928 -	57.78
Other Fees	36,318	258,820	272,500	13,680 -	94.98
Miscellaneous Revenues	3,399	39,033	67,200	28,167 -	58.08
Other Financing Sources	152,949	1,214,355	1,815,888	601,533 -	66.87
Total Revenues	567,678	5,484,376	7,510,978	2,026,602 -	73.02
OPERATING EXPENSES					
Mayor and City Council	5,976	43,561	71,100	27,539 -	61.27
City Manager	12,886	101,962	149,235	47,273 -	68.32
City Attorney	12,612	78,748	80,000	1,252 -	98.43
City Clerk	12,145	97,268	160,744	63,476 -	60.51
Police Department	178,917	1,450,814	2,278,357	827,543 -	63.68
Fire Department	121,834	934,705	1,262,082	327,377 -	74.06
Community Development	23,857	196,478	302,301	105,823 -	64.99
Engineering	20,053	216,487	352,869	136,382 -	61.35
Street Division	154,932	1,030,105	1,586,783	556,678 -	64.92
Cemetery Division	8,896	71,407	113,977	42,570 -	62.65
Municipal Building	61,447	515,442	869,892	354,450 -	59.25
Economic Development	17,767	146,884	214,531	67,647 -	68.47
Total Expenses	631,320	4,883,860	7,441,871	2,558,011 -	65.63
Revenue Over Expenses	63,641 -	600,516	69,107	531,409	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	.00	942,353.70	957,390.00	(15,036.30)	98.4
01-11-31110 PROPERTY TAX - POLICE PENSION	.00	.00	.00	.00	.0
01-11-31120 PROPERTY TAX - FIRE PENSION	.00	.00	.00	.00	.0
01-11-31500 ROAD & BRIDGE TAX	.00	116,820.21	123,000.00	(6,179.79)	95.0
TOTAL TAXES	.00	1,059,173.91	1,080,390.00	(21,216.09)	98.0
<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	125.00	16,350.00	20,100.00	(3,750.00)	81.3
01-11-32500 FRANCHISE LICENSE	.00	52,286.62	105,000.00	(52,713.38)	49.8
01-11-32510 TELECOMMUNICATIONS TAX	26,402.87	314,566.30	300,000.00	14,566.30	104.9
01-11-32600 AMUSEMENT LICENSE	2,195.50	2,195.50	2,500.00	(304.50)	87.8
01-11-32900 OTHER LICENSES	.00	106,680.00	400.00	106,280.00	3670.0
01-11-33100 BUILDING PERMITS	2,747.00	165,904.74	120,000.00	45,904.74	138.3
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	.00	2,102.00	5,000.00	(2,898.00)	42.0
TOTAL LICENSES & PERMITS	31,470.37	660,085.16	553,000.00	107,085.16	119.4
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	69,793.02	472,716.82	750,000.00	(277,283.18)	63.0
01-11-34200 REPLACEMENT TAX	45,235.89	131,049.18	160,000.00	(28,950.82)	81.9
01-11-34400 SALES TAX	129,724.37	1,030,301.95	1,750,000.00	(719,698.05)	58.9
01-11-34450 LOCAL USE TAX	20,200.88	78,631.53	115,000.00	(36,368.47)	68.4
01-11-34750 STATE GRANT - POLICE EQUIP	.00	329.70	.00	329.70	.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	.00	.00	.00	.0
01-11-34850 K-9 GRANT	.00	.00	.00	.00	.0
01-11-34860 POLICE TRAINING REIMBURSEMENT	.00	.00	.00	.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	264,954.16	1,713,029.18	2,775,000.00	(1,061,970.82)	61.7
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	10,294.21	82,807.78	156,000.00	(73,192.22)	53.1
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	10,294.21	82,807.78	156,000.00	(73,192.22)	53.1
<u>PUBLIC CHARGES FOR SERVICES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	42,234.32	256,048.86	450,000.00	(193,951.14)	56.9
01-11-36611 AMBULANCE FEES OTHER	11,562.21	65,580.80	115,000.00	(49,419.20)	57.0
01-11-36700 POLICE FEES	540.00	2,554.75	6,000.00	(3,445.25)	42.6
01-11-36800 FIRE PROTECTION FEES	3,750.00	30,000.00	45,000.00	(15,000.00)	66.7
01-11-36900 STREET DIVISION FEES	582.00	35,762.53	65,000.00	(29,237.47)	55.0
01-11-39960 WATER RECL SOLID WASTE CHARGE	9,625.00	67,125.00	110,000.00	(42,875.00)	61.0
TOTAL PUBLIC CHARGES FOR SERVICES	68,293.53	457,071.94	791,000.00	(333,928.06)	57.8

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	3,300.00	15,925.00	20,000.00	(4,075.00)	79.6
01-11-37650 GRAVE OPENING WINTER FEE	300.00	300.00	500.00	(200.00)	60.0
01-11-37700 BRUSH PICK-UP FEES	7,113.00	56,904.00	85,500.00	(28,596.00)	66.6
01-11-37900 OTHER REVENUES	8,938.79	72,881.13	109,000.00	(36,118.87)	66.9
01-11-37901 REIMBURSED DEVELOPER FEES	16,416.50	109,710.33	52,000.00	57,710.33	211.0
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	250.00	3,100.00	5,500.00	(2,400.00)	56.4
TOTAL OTHER FEES	36,318.29	258,820.46	272,500.00	(13,679.54)	95.0

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	185.90	2,316.82	17,000.00	(14,683.18)	13.6
01-11-38110 INTEREST INCOME-CEMETERY	.00	1,541.25	2,700.00	(1,158.75)	57.1
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	643.00	11,680.00	15,000.00	(3,320.00)	77.9
01-11-38800 CEMETERY RECEIPTS	.00	1,985.50	4,500.00	(2,514.50)	44.1
01-11-38900 MISCELLANEOUS	2,570.00	21,509.36	28,000.00	(6,490.64)	76.8
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	3,398.90	39,032.93	67,200.00	(28,167.07)	58.1

OTHER FINANCING SOURCES

01-11-39200 PROCEEDS-FIXED ASSET SALES	1,633.50	3,832.22	.00	3,832.22	.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	105,745.88	845,967.04	1,269,055.00	(423,087.96)	66.7
01-11-39920 TRANSFER FROM WATER	6,389.75	51,118.00	76,677.00	(25,559.00)	66.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,429.67	83,437.36	125,156.00	(41,718.64)	66.7
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	28,750.00	230,000.00	345,000.00	(115,000.00)	66.7

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL OTHER FINANCING SOURCES	152,948.80	1,214,354.62	1,815,888.00	(601,533.38)	66.9
TOTAL FUND REVENUE	567,678.26	5,484,375.98	7,510,978.00	(2,026,602.02)	73.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

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 8 MONTHS ENDING DECEMBER 31, 2010

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 8 MONTHS ENDING DECEMBER 31, 2010

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,545.53	36,006.39	52,500.00 (	16,493.61)	68.6
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	.00	1,755.00	2,500.00 (	745.00)	70.2
01-12-56200-000 TRAVEL EXPENSES	58.00	2,569.62	9,000.00 (	6,430.38)	28.6
01-12-56500-000 PUBLICATIONS	.00	.00	200.00 (	200.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	542.01	1,799.90	3,000.00 (	1,200.10)	60.0
01-12-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000 OFFICE SUPPLIES	.00	276.40	500.00 (	223.60)	55.3
01-12-83000-000 EQUIPMENT	.00	.00	3,000.00 (	3,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	324.00	.00	324.00	.0
01-12-91200-000 RECRUITMENT	829.97	829.97	.00	829.97	.0
TOTAL MAYOR/CITY COUNCIL	5,975.51	43,561.28	71,100.00 (	27,538.72)	61.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	7,899.07	63,998.04	105,771.00 (	41,772.96)	60.5
01-13-42100-000 SALARIES (FULL-TIME)	426.74	672.12	.00	672.12	.0
01-13-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-13-42400-000 VACATION	463.84	5,886.40	.00	5,886.40	.0
01-13-42500-000 SICK	48.01	522.76	.00	522.76	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	1,594.31	12,040.06	17,848.00 (	5,807.94)	67.5
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00 (	500.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	400.00	8,500.00 (	8,100.00)	4.7
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	1,000.00	3,370.38	7,075.00 (	3,704.62)	47.6
01-13-55300-000 PUBLISHING	.00	1,223.38	1,250.00 (	26.62)	97.9
01-13-55400-000 PRINTING	.00	591.53	600.00 (	8.47)	98.6
01-13-56100-000 DUES	.00	411.00	600.00 (	189.00)	68.5
01-13-56200-000 TRAVEL EXPENSES	152.00	627.55	3,500.00 (	2,872.45)	17.9
01-13-56300-000 TRAINING	.00	.00	700.00 (	700.00)	.0
01-13-56400-000 TUITION	.00	.00	.00	.00	.0
01-13-56500-000 PUBLICATIONS	.00	30.00	500.00 (	470.00)	6.0
01-13-56600-000 CONFERENCE	.00	120.00	1,200.00 (	1,080.00)	10.0
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	87.26	1,560.36	1,500.00	60.36	104.0
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	2,500.00	2,500.00	.00	100.0
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	474.00	3,314.00	5,400.00 (	2,086.00)	61.4
TOTAL CITY CLERK	12,145.23	97,267.58	160,744.00 (	63,476.42)	60.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

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 8 MONTHS ENDING DECEMBER 31, 2010

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,880.34	21,165.15	34,485.00 (	13,319.85)	61.4
01-17-42200-000 SALARIES-PART-TIME	912.28	7,084.68	10,920.00 (	3,835.32)	64.9
01-17-42300-000 SALARY EXPENSE-OVERTIME	111.50	243.90	500.00 (	256.10)	48.8
01-17-42400-000 VACATION	.00	1,717.08	.00	1,717.08	.0
01-17-42500-000 SICK	.00	.00	.00	.00	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,035.71	7,909.84	11,827.00 (	3,917.16)	66.9
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	1,048.60	8,311.97	15,000.00 (	6,688.03)	55.4
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)	344.00	1,416.96	2,500.00 (	1,083.04)	56.7
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	17,123.75	136,990.00	205,485.00 (	68,495.00)	66.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	19,135.50	22,500.00 (	3,364.50)	85.1
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	365.92	2,826.85	4,000.00 (	1,173.15)	70.7
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	2,998.75	37,176.79	60,000.00 (	22,823.21)	62.0
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.00	320.00	500.00 (	180.00)	64.0
01-17-57900-000 OTHER CONTRACTUAL SERVICES	44.64	25,504.38	26,000.00 (	495.62)	98.1
01-17-59500-000 PROPERTY TAX	.00	1,639.84	4,000.00 (	2,360.16)	41.0
01-17-61000-000 MAINTENANCE SUPPLIES	109.98	215.72	.00	215.72	.0
01-17-61100-000 MAINTENANCE BUILDING	.00	738.78	3,000.00 (	2,261.22)	24.6
01-17-61200-000 MAINTENANCE (EQUIPMENT)	7.54	189.40	500.00 (	310.60)	37.9
01-17-61300-000 SUPPLIES (VEHICLE)	.00	.00	.00	.00	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	143.49	263.96	700.00 (	436.04)	37.7
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	244.96	1,043.64	4,000.00 (	2,956.36)	26.1
01-17-65400-000 GENERAL SUPPLIES	402.66	3,106.32	5,000.00 (	1,893.68)	62.1
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	7,970.00	22,326.29	22,850.00 (	523.71)	97.7
01-17-83000-000 EQUIPMENT	.00	994.16	17,500.00 (	16,505.84)	5.7
01-17-89000-000 OTHER IMPROVEMENTS	.00	10,255.60	25,000.00 (	14,744.40)	41.0
01-17-91100-000 COMMUNITY RELATIONS	227.00	434.32	20,000.00 (	19,565.68)	2.2
01-17-92000-000 CONTINGENCY	.00	.00	67,000.00 (	67,000.00)	.0
01-17-92900-000 MISCELLANEOUS CHARGES	.00	947.11	1,000.00 (	52.89)	94.7
01-17-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
01-17-99910-000 TRANSFER AMBULANCE FUND	9,500.00	76,000.00	114,000.00 (	38,000.00)	66.7
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	15,935.42	127,483.36	191,225.00 (	63,741.64)	66.7
TOTAL MUNICIPAL BUILDING	61,446.54	515,441.60	869,892.00 (	354,450.40)	59.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

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	6,265.00	44,690.49	72,600.00	(27,909.51)	61.6
01-18-53310-000 DEVELOPER LEGAL EXPENSE	6,347.15	33,641.44	6,000.00	27,641.44	560.7
01-18-54900-000 OTHER PROFESSIONAL SERVICES	.00	350.00	1,200.00	(850.00)	29.2
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	66.00	100.00	(34.00)	66.0
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	 12,612.15	 78,747.93	 80,000.00	 (1,252.07)	 98.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

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)	10,212.59	79,212.18	121,187.00 (	41,974.82)	65.4
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	700.46	7,024.39	.00	7,024.39	.0
01-19-42500-000 SICK PAY	186.79	217.92	.00	217.92	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	1,594.31	12,040.06	17,848.00 (	5,807.94)	67.5
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	.00	.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	85.85	554.95	1,500.00 (	945.05)	37.0
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	.00	862.51	1,000.00 (	137.49)	86.3
01-19-56200-000 TRAVEL EXPENSES	.00	81.19	1,500.00 (	1,418.81)	5.4
01-19-56400-000 TUITION	.00	305.00	700.00 (	395.00)	43.6
01-19-56500-000 PUBLICATIONS	.00	208.76	500.00 (	291.24)	41.8
01-19-56600-000 CONFERENCE EXPENSES	.00	204.00	1,000.00 (	796.00)	20.4
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	55.80	496.97	1,000.00 (	503.03)	49.7
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	.00	.00	1,000.00 (	1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	50.00	754.25	2,000.00 (	1,245.75)	37.7
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL CITY MANAGER	12,885.80	101,962.18	149,235.00 (	47,272.82)	68.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT	105,065.23	836,980.57	1,330,971.00	(493,990.43)	62.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

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 8 MONTHS ENDING DECEMBER 31, 2010

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	116,236.06	901,671.54	1,458,754.00 (	557,082.46)	61.8
01-21-42200-000 SALARIES - PART-TIME	2,143.98	12,898.55	21,630.00 (	8,731.45)	59.6
01-21-42300-000 SALARIES - OVERTIME	12,531.95	64,174.76	110,000.00 (	45,825.24)	58.3
01-21-42400-000 SALARIES - VACATION PAY	9,606.84	77,548.90	100,000.00 (	22,451.10)	77.6
01-21-42500-000 SALARIES - SICK PAY	3,259.66	25,414.26	16,000.00	9,414.26	158.8
01-21-42600-000 SALARIES-PAGER PAY	303.26	894.02	.00	894.02	.0
01-21-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-21-42800-000 OIC - ON-CALL FTO	1,928.49	10,421.54	18,000.00 (	7,578.46)	57.9
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	15,561.00	.00	15,561.00	.0
01-21-45100-000 HEALTH INSURANCE	21,470.29	164,514.71	247,423.00 (	82,908.29)	66.5
01-21-47100-000 UNIFORM ALLOWANCE	1,367.80	9,738.92	18,750.00 (	9,011.08)	51.9
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	814.00	12,050.54	22,000.00 (	9,949.46)	54.8
01-21-51300-000 MAINTENANCE - VEHICLE	438.25	9,829.19	23,000.00 (	13,170.81)	42.7
01-21-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000 MEDICAL SERVICES	116.00	286.00	1,400.00 (	1,114.00)	20.4
01-21-53700-000 DATA PROCESSING SERVICES	.00	18,392.19	20,000.00 (	1,607.81)	92.0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	395.00	1,165.00	2,000.00 (	835.00)	58.3
01-21-55100-000 POSTAGE	.00	325.26	1,000.00 (	674.74)	32.5
01-21-55200-000 TELEPHONE	1,147.52	10,664.61	20,000.00 (	9,335.39)	53.3
01-21-55300-000 PUBLISHING	.00	138.00	2,000.00 (	1,862.00)	6.9
01-21-55400-000 PRINTING	.00	917.60	2,500.00 (	1,582.40)	36.7
01-21-56100-000 DUES	.00	983.90	2,400.00 (	1,416.10)	41.0
01-21-56200-000 TRAVEL EXPENSES	82.47	768.20	2,000.00 (	1,231.80)	38.4
01-21-56300-000 TRAINING	.00	2,817.80	18,000.00 (	15,182.20)	15.7
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	.00	.00	.0
01-21-56500-000 PUBLICATIONS	.00 (	47.05)	700.00 (	747.05) (	6.7)
01-21-57100-000 UTILITIES	97.14	784.30	.00	784.30	.0
01-21-57800-000 ANIMAL CONTROL	390.00	5,196.17	7,000.00 (	1,803.83)	74.2
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	152.50	1,302.04	3,000.00 (	1,697.96)	43.4
01-21-65100-000 OFFICE SUPPLIES	969.94	4,942.83	8,500.00 (	3,557.17)	58.2
01-21-65200-000 OPERATING SUPPLIES	429.04	5,365.66	10,000.00 (	4,634.34)	53.7
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	4,796.05	32,684.10	53,000.00 (	20,315.90)	61.7
01-21-65800-000 PRISONER SUPPLIES	.00	119.61	1,000.00 (	880.39)	12.0
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	53.52	7,241.84	15,000.00 (	7,758.16)	48.3
01-21-83500-000 CAPITAL OUTLAY - SAFETY EQUIP.	.00	.00	.00	.00	.0
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	51,347.10	70,000.00 (	18,652.90)	73.4
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	187.61	700.67	2,500.00 (	1,799.33)	28.0
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 8 MONTHS ENDING DECEMBER 31, 2010

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL POLICE DEPARTMENT	178,917.37	1,450,813.76	2,278,357.00	(827,543.24)	63.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	77,810.33	531,754.64	794,573.00 (	262,818.36)	66.9
01-22-42200-000 SALARIES - PART-TIME	4,233.13	41,828.38	42,000.00 (	171.62)	99.6
01-22-42300-000 SALARY EXPENSE - OVERTIME	8,477.61	71,039.51	101,225.00 (	30,185.49)	70.2
01-22-42400-000 SALARIES - VACATION PAY	2,867.98	39,232.59	.00	39,232.59	.0
01-22-42500-000 SALARIES - SICK PAY	1,320.41	7,174.79	.00	7,174.79	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	23,051.00	.00	23,051.00	.0
01-22-45100-000 HEALTH INSURANCE	12,509.01	95,244.68	143,634.00 (	48,389.32)	66.3
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	4,519.58	7,590.15	9,800.00 (	2,209.85)	77.5
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	20.00	6,543.48	8,000.00 (	1,456.52)	81.8
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	181.03	4,839.68	6,000.00 (	1,160.32)	80.7
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	485.27	3,236.19	8,000.00 (	4,763.81)	40.5
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	135.00	775.00	1,500.00 (	725.00)	51.7
01-22-53700-000 DATA PROCESSING SERVICES	.00	.00	.00	.00	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,290.48	23,201.94	38,000.00 (	14,798.06)	61.1
01-22-55100-000 POSTAGE	2.07	110.07	200.00 (	89.93)	55.0
01-22-55200-000 TELEPHONE	595.75	5,259.82	7,000.00 (	1,740.18)	75.1
01-22-55400-000 PRINTING	15.95	15.95	500.00 (	484.05)	3.2
01-22-56100-000 DUES	95.00	970.00	1,000.00 (	30.00)	97.0
01-22-56200-000 TRAVEL EXPENSES	.00	2,671.57	2,500.00	171.57	106.9
01-22-56300-000 TRAINING	.00	5,887.73	7,500.00 (	1,612.27)	78.5
01-22-56400-000 TUITION REIMBURSEMENT	.00	1,467.82	2,500.00 (	1,032.18)	58.7
01-22-56500-000 PUBLICATIONS	.00	110.50	1,500.00 (	1,389.50)	7.4
01-22-57100-000 UTILITIES	2,031.74	17,911.67	33,000.00 (	15,088.33)	54.3
01-22-59200-000 GENERAL INSURANCE	.00	669.54	1,000.00 (	330.46)	67.0
01-22-59400-000 LEASE OR RENTALS	.00	.00	100.00 (	100.00)	.0
01-22-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	310.86	2,292.29	3,000.00 (	707.71)	76.4
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	116.66	3,843.86	5,000.00 (	1,156.14)	76.9
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	295.90	3,240.37	4,000.00 (	759.63)	81.0
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	53.73	1,565.64	2,500.00 (	934.36)	62.6
01-22-65200-000 OPERATING SUPPLIES	975.47	8,757.84	9,800.00 (	1,042.16)	89.4
01-22-65400-000 JANITORIAL SUPPLIES	255.69	1,426.87	2,500.00 (	1,073.13)	57.1
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,235.45	8,599.74	11,000.00 (	2,400.26)	78.2
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	10,795.90	11,000.00 (	204.10)	98.1
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	3,595.52	3,750.00 (	154.48)	95.9
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	 121,834.10	 934,704.73	 1,262,082.00 (	327,377.27)	 74.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

	FUND 01				
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	<u>300,751.47</u>	<u>2,385,518.49</u>	<u>3,540,439.00</u>	<u>(1,154,920.51)</u>	<u>67.4</u>

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

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 8 MONTHS ENDING DECEMBER 31, 2010

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>						
01-41-42100-000	SALARIES (FULL-TIME)	49,118.05	374,785.33	617,700.00	(242,914.67)	60.7
01-41-42200-000	SALARIES (PART-TIME)	.00	10,027.51	12,000.00	(1,972.49)	83.6
01-41-42300-000	SALARY EXPENSE-OVERTIME	16,547.38	24,240.21	56,000.00	(31,759.79)	43.3
01-41-42400-000	VACATION	3,755.12	44,067.29	.00	44,067.29	.0
01-41-42500-000	SICK	402.54	3,745.86	.00	3,745.86	.0
01-41-42600-000	SALARIES-PAGER PAY	2,202.57	10,707.57	18,600.00	(7,892.43)	57.6
01-41-42700-000	ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000	HEALTH INSURANCE	10,438.59	79,449.00	118,483.00	(39,034.00)	67.1
01-41-47100-000	UNIFORM ALLOWANCE	132.15	422.15	1,000.00	(577.85)	42.2
01-41-47200-000	AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000	CLOTHING ACQUISITION	947.09	959.53	2,000.00	(1,040.47)	48.0
01-41-51100-000	MAINTENANCE (BUILDING)	324.00	991.59	2,500.00	(1,508.41)	39.7
01-41-51200-000	MAINTENANCE (EQUIPMENT)	.00	5,490.57	16,500.00	(11,009.43)	33.3
01-41-51300-000	MAINT.SERVICE-VEHICLE	2,461.43	9,850.75	15,000.00	(5,149.25)	65.7
01-41-51400-000	MAINTENANCE STREET	624.00	13,223.48	25,000.00	(11,776.52)	52.9
01-41-51600-000	MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	.0
01-41-52900-000	MAINTENANCE OTHER	.00	2,901.00	5,000.00	(2,099.00)	58.0
01-41-53200-000	ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-41-53600-000	JANITORIAL SERVICES	285.86	1,862.79	3,000.00	(1,137.21)	62.1
01-41-54900-000	OTHER PROFESSIONAL SERVICES	325.00	6,885.29	12,500.00	(5,614.71)	55.1
01-41-55100-000	POSTAGE	.00	7.79	300.00	(292.21)	2.6
01-41-55200-000	TELEPHONE	387.32	2,986.32	4,500.00	(1,513.68)	66.4
01-41-55300-000	PUBLISHING	.00	349.51	200.00	149.51	174.8
01-41-55600-000	DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000	TRAVEL EXPENSES	204.91	204.91	1,000.00	(795.09)	20.5
01-41-56300-000	TRAINING	45.00	45.00	2,000.00	(1,955.00)	2.3
01-41-56500-000	PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000	UTILITIES	933.71	7,338.95	18,000.00	(10,661.05)	40.8
01-41-57200-000	STREET LIGHTING	12,112.95	91,469.45	148,000.00	(56,530.55)	61.8
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	344.56	962.94	3,000.00	(2,037.06)	32.1
01-41-61200-000	MAINTENANCE (EQUIPMENT)	196.83	7,238.59	16,000.00	(8,761.41)	45.2
01-41-61300-000	MAINT.SUPPLIES-VEHICLE	2,161.66	23,386.16	35,000.00	(11,613.84)	66.8
01-41-61400-000	SUPPLIES STREETS	200.26	42,802.55	50,000.00	(7,197.45)	85.6
01-41-61600-000	SUPPLIES SNOW REMOVAL	37,612.93	43,815.79	90,000.00	(46,184.21)	48.7
01-41-61700-000	MAINT.SUPPLIES-GROUNDS	302.11	5,803.49	15,000.00	(9,196.51)	38.7
01-41-62900-000	SUPPLIES OTHER	123.25	5,042.17	10,000.00	(4,957.83)	50.4
01-41-65100-000	OFFICE SUPPLIES	39.09	378.38	1,500.00	(1,121.62)	25.2
01-41-65200-000	OPERATING SUPPLIES	622.64	3,262.78	8,000.00	(4,737.22)	40.8
01-41-65300-000	SMALL TOOLS	.00	893.04	2,500.00	(1,606.96)	35.7
01-41-65400-000	JANITORIAL SUPPLIES	.00	334.82	1,000.00	(665.18)	33.5
01-41-65500-000	GASOLINE/OIL	11,808.74	41,628.30	53,000.00	(11,371.70)	78.5
01-41-66100-000	SAFETY SUPPLIES	271.86	2,107.40	3,500.00	(1,392.60)	60.2
01-41-83000-000	CAPITAL OUTLAY - EQUIPMENT	.00	89,060.70	95,500.00	(6,439.30)	93.3
01-41-84000-000	CAPITAL OUTLAY - VEHICLE	.00	71,126.00	110,000.00	(38,874.00)	64.7
01-41-89000-000	CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-41-91100-000	COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-41-92900-000	MISCELLANEOUS CHARGES	.00	250.00	500.00	(250.00)	50.0
TOTAL STREET DIVISION		154,931.60	1,030,104.96	1,586,783.00	(556,678.04)	64.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

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 8 MONTHS ENDING DECEMBER 31, 2010

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,585.23	34,849.99	57,200.00 (	22,350.01)	60.9
01-46-42200-000 SALARIES (PART-TIME)	.00	5,536.57	8,000.00 (	2,463.43)	69.2
01-46-42300-000 SALARY EXPENSE-OVERTIME	2,095.60	3,154.08	6,200.00 (	3,045.92)	50.9
01-46-42400-000 VACATION	.00	3,944.80	.00	3,944.80	.0
01-46-42500-000 SICK PAY	188.43	219.84	.00	219.84	.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	1,035.71	7,909.84	11,827.00 (	3,917.16)	66.9
01-46-47100-000 UNIFORM ALLOWANCE	41.81	196.06	300.00 (	103.94)	65.4
01-46-47300-000 CLOTHING ACQUISITION	22.98	22.98	200.00 (	177.02)	11.5
01-46-51100-000 MAINTENANCE (BUILDING)	.00	.00	500.00 (	500.00)	.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,000.00 (	1,000.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	24.20	1,000.00 (	975.80)	2.4
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	89.00	1,396.75	2,000.00 (	603.25)	69.8
01-46-55200-000 TELEPHONE	46.64	405.00	1,100.00 (	695.00)	36.8
01-46-56100-000 DUES	.00	.00	.00	.00	.0
01-46-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-46-56300-000 TRAINING	.00	.00	.00	.00	.0
01-46-57100-000 UTILITIES	364.54	1,222.14	2,200.00 (	977.86)	55.6
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	300.00 (	300.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	78.44	1,200.00 (	1,121.56)	6.5
01-46-61300-000 SUPPLIES (VEHICLE)	251.57	416.09	500.00 (	83.91)	83.2
01-46-61400-000 SUPPLIES ROAD	.00	.00	1,000.00 (	1,000.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	747.09	1,500.00 (	752.91)	49.8
01-46-62900-000 SUPPLIES OTHER	.00	.00	.00	.00	.0
01-46-65200-000 OPERATING SUPPLIES	70.79	293.02	1,500.00 (	1,206.98)	19.5
01-46-65300-000 SMALL TOOLS	.00	5.66	1,500.00 (	1,494.34)	.4
01-46-65400-000 JANITORIAL SUPPLIES	.00	11.55	150.00 (	138.45)	7.7
01-46-65500-000 GASOLINE/OIL	87.93	2,619.84	5,000.00 (	2,380.16)	52.4
01-46-66100-000 SAFETY SUPPLIES	15.37	292.32	300.00 (	7.68)	97.4
01-46-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-46-83000-000 EQUIPMENT	.00	8,060.91	8,800.00 (	739.09)	91.6
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	8,895.60	71,407.17	113,977.00 (	42,569.83)	62.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	10,256.15	88,637.96	174,525.00 (	85,887.04)	50.8
01-48-42200-000 SALARIES-PART-TIME	36.96	8,952.74	9,216.00 (	263.26)	97.1
01-48-42400-000 VACATION	1,141.40	5,289.18	.00	5,289.18	.0
01-48-42500-000 SICK	467.49	2,099.79	.00	2,099.79	.0
01-48-45100-000 HEALTH INSURANCE	2,071.42	15,819.68	29,568.00 (	13,748.32)	53.5
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)	55.78	175.78	1,000.00 (	824.22)	17.6
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,500.00 (	1,500.00)	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	.00	2,387.62	1,300.00	1,087.62	183.7
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	3,704.97	80,084.25	78,000.00	2,084.25	102.7
01-48-54900-000 OTHER PROFESSIONAL SERVICES	172.96	1,768.70	3,600.00 (	1,831.30)	49.1
01-48-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-48-55200-000 TELEPHONE	176.25	1,615.19	2,100.00 (	484.81)	76.9
01-48-55300-000 PUBLISHING	103.43	223.43	150.00	73.43	149.0
01-48-56100-000 DUES	249.00	315.00	500.00 (	185.00)	63.0
01-48-56200-000 TRAVEL EXPENSES	40.00	119.11	1,600.00 (	1,480.89)	7.4
01-48-56300-000 TRAINING	.00	.00	1,000.00 (	1,000.00)	.0
01-48-56500-000 PUBLICATIONS	.00	53.00	600.00 (	547.00)	8.8
01-48-57100-000 UTILITIES	320.58	2,387.88	3,500.00 (	1,112.12)	68.2
01-48-61200-000 SUPPLIES (EQUIPMENT)	205.33	917.39	2,800.00 (	1,882.61)	32.8
01-48-65100-000 OFFICE SUPPLIES	.00	315.35	1,300.00 (	984.65)	24.3
01-48-65300-000 SMALL TOOLS	.00	731.50	700.00	31.50	104.5
01-48-65400-000 JANITORIAL SUPPLIES	.00	223.90	400.00 (	176.10)	56.0
01-48-65500-000 GASOLINE & OIL	230.88	1,854.43	2,200.00 (	345.57)	84.3
01-48-67000-000 PRINT MATERIALS	.00	.00	150.00 (	150.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	7,100.00 (	7,100.00)	.0
01-48-82000-000 BUILDING	.00	200.24	1,800.00 (	1,599.76)	11.1
01-48-83000-000 EQUIPMENT	.00	1,494.72	3,460.00 (	1,965.28)	43.2
01-48-84000-000 VEHICLES	.00	.00	24,000.00 (	24,000.00)	.0
01-48-87000-000 FURNITURE	819.90	819.90	800.00	19.90	102.5
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	.00	.00	.0
 TOTAL ENGINEERING	 20,052.50	 216,486.74	 352,869.00 (	136,382.26)	 61.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS		183,879.70	1,317,998.87	2,053,629.00	(735,630.13)	64.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	17,008.52	134,713.91	221,879.00 (	87,165.09)	60.7
01-44-42200-000 SALARIES (PART-TIME)	1,368.88	11,116.03	16,974.00 (	5,857.97)	65.5
01-44-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-44-42400-000 VACATION	975.41	10,564.85	.00	10,564.85	.0
01-44-42500-000 SICK	601.89	1,933.39	.00	1,933.39	.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	3,188.72	24,135.22	36,398.00 (	12,262.78)	66.3
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)	6.00	6.00	500.00 (	494.00)	1.2
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	69.81	1,000.00 (	930.19)	7.0
01-44-52900-000 NUISANCE ABATEMENT	.00	1,697.00	1,000.00	697.00	169.7
01-44-53000-000 PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-44-53200-000 ENGINEERING SERVICE	.00	1,751.35	.00	1,751.35	.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	2,593.75	10,000.00 (	7,406.25)	25.9
01-44-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-44-55200-000 TELEPHONE	114.16	923.15	2,000.00 (	1,076.85)	46.2
01-44-55300-000 PUBLISHING	364.45	1,961.04	2,000.00 (	38.96)	98.1
01-44-55400-000 PRINTING	.00	1,046.44	1,000.00	46.44	104.6
01-44-56100-000 DUES	.00	468.00	1,100.00 (	632.00)	42.6
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	245.00	1,000.00 (	755.00)	24.5
01-44-56600-000 CONFERENCE EXPENSES	.00	250.00	750.00 (	500.00)	33.3
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	.00	44.00	400.00 (	356.00)	11.0
01-44-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65100-000 OFFICE SUPPLIES	70.88	1,537.19	1,500.00	37.19	102.5
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	157.89	1,123.83	2,000.00 (	876.17)	56.2
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	298.10	600.00 (	301.90)	49.7
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	23,856.80	196,478.06	302,301.00 (	105,822.94)	65.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

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 8 MONTHS ENDING DECEMBER 31, 2010

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)	9,398.59	73,537.30	121,758.00 (	48,220.70)	60.4
01-61-42100-000 SALARIES (FULL-TIME)	3,220.45	32,015.46	46,342.00 (	14,326.54)	69.1
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	1,980.19	8,983.70	.00	8,983.70	.0
01-61-42500-000 SICK	.00	800.16	.00	800.16	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	2,629.02	19,047.38	23,856.00 (	4,808.62)	79.8
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	2,752.71	3,500.00 (	747.29)	78.7
01-61-55100-000 POSTAGE	.00	18.36	75.00 (	56.64)	24.5
01-61-55200-000 TELEPHONE	210.60	1,825.89	3,000.00 (	1,174.11)	60.9
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	.00	.00	500.00 (	500.00)	.0
01-61-56200-000 TRAVEL EXPENSES	29.50	1,332.72	3,000.00 (	1,667.28)	44.4
01-61-56300-000 TRAINING	.00	606.58	1,000.00 (	393.42)	60.7
01-61-56500-000 PUBLICATIONS	.00	.00	250.00 (	250.00)	.0
01-61-56600-000 CONFERENCE	.00	.00	1,000.00 (	1,000.00)	.0
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	57.88	1,060.14	1,500.00 (	439.86)	70.7
01-61-65200-000 OPERATING SUPPLIES	115.80	346.96	500.00 (	153.04)	69.4
01-61-83000-000 EQUIPMENT	.00	4,190.70	7,500.00 (	3,309.30)	55.9
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	24.00	366.27	750.00 (	383.73)	48.8
TOTAL ECONOMIC DEVELOPMENT	17,766.53	146,884.33	214,531.00 (	67,646.67)	68.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2010

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	41,623.33	343,362.39	516,832.00	(173,469.61)	66.4
TOTAL FUND EXPENDITURES	631,319.73	4,883,860.32	7,441,871.00	(2,558,010.68)	65.6
NET REVENUE OVER EXPENDITURES	(63,641.47)	600,515.66	69,107.00	531,408.66	869.0

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 8 Months Ending December 31, 2010**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	0	32,275	32,035	240	100.75
Insurance	0	156,989	162,443	5,454 -	96.64
Illinois Municipal Retirement	9	173,215	171,264	1,951	101.14
Social Security	11	168,317	167,240	1,077	100.64
Ambulance	9,637	77,571	123,500	45,929 -	62.81
Economic Development	0	0	0	0	.00
Motor Fuel Tax	21,229	205,168	356,200	151,032 -	57.60
Utility Tax	26,331	238,854	337,000	98,146 -	70.88
Travel and Tourism	11,149	118,860	185,200	66,340 -	64.18
Sales Tax	71,155	556,424	893,000	336,576 -	62.31
TIF	2,940,560	2,940,560	0	2,940,560	.00
Capital Improvement	137,072	1,133,304	7,086,665	5,953,361 -	15.99
Stormwater Management	100	25,681	72,300	46,619 -	35.52
Technology Park	21	172	109,900	109,728 -	.16
Debt Service	0	0	0	0	.00
Solid Waste	23,621	518,617	900,250	381,633 -	57.61
Technology Center	40,603	325,139	486,760	161,621 -	66.80
Airport	9,643	197,127	739,066	541,939 -	26.67
Railroad	22,664	194,266	283,800	89,534 -	68.45
Health Insurance	119,783	757,037	1,270,500	513,463 -	59.59
Administrative Services	42,504	340,029	510,043	170,014 -	66.67
Total Revenues	3,476,092	8,159,606	13,887,166	5,727,560 -	58.76

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 8 Months Ending December 31, 2010**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	312	30,147	29,500	647	102.19
Insurance	11,015	98,987	221,000	122,013 -	44.79
Illinois Municipal Retirement	16,436	130,215	176,000	45,785 -	73.99
Social Security	14,858	124,829	180,000	55,171 -	69.35
Ambulance	0	100,000	250,000	150,000 -	40.00
Economic Development	0	0	0	0	.00
Motor Fuel Tax	20,302	260,044	628,000	367,956 -	41.41
Utility Tax	0	204,673	620,000	415,327 -	33.01
Travel and Tourism	346	88,343	164,800	76,457 -	53.61
Sales Tax	126,641	659,976	2,326,000	1,666,024 -	28.37
TIF	58,800	58,800	0	58,800	.00
Capital Improvement	107,331	1,438,861	7,602,653	6,163,792 -	18.93
Stormwater Management	35,749	173,902	506,000	332,098 -	34.37
Technology Park	853	19,333	30,000	10,667 -	64.44
Debt Service	0	0	0	0	.00
Solid Waste	58,572	534,037	770,200	236,163 -	69.34
Technology Center	31,275	250,055	360,759	110,705 -	69.31
Airport	31,425	366,617	956,692	590,075 -	38.32
Railroad	1,516	23,618	401,000	377,382 -	5.89
Health Insurance	130,607	1,042,961	1,270,000	227,039 -	82.12
Administrative Services	51,254	322,740	510,043	187,303 -	63.28
Total Expenses	697,291	5,928,137	17,002,647	11,074,510 -	34.87
Revenue Over Expenses	2,778,801	2,231,468	3,115,481 -	5,346,949	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND December 31, 2010 and 2009

	December 31, 2010	December 31, 2009
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	14,732,167	14,322,566
Less: Accumulated Depreciation	(4,584,459)	(4,215,988)
Net Plant in Service	10,147,708	10,106,577
CURRENT ASSETS		
Cash & Investments	602,656	223,808
Customer Accounts Receivable	191,292	174,067
Other Accounts Receivable	53,769	53,250
Inventory	15,525	27,903
Prepaid Expenses	8,324	16,670
Total Current Assets	871,567	495,699
OTHER DEBITS		
Unamortized Loss		(426)
Total Other Debits		(426)
TOTAL ASSETS	11,019,275	10,601,850
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	7,827,425	7,298,579
Contribution in Aid of Construction (Net)	183,688	185,762
Total Equity	8,011,113	7,484,341
LIABILITIES		
Current Liabilities:		
Accounts Payable	18,426	21,188
Accrued Liabilities	51,836	42,496
Total Current Liabilities	70,262	63,685
Non-Current Liabilities:		
Note Payable - Associated Company	2,937,900	3,053,825
Other Non-Current Liabilities		
Total Non-Current Liabilities	2,937,900	3,053,825
Total Liabilities	3,008,162	3,117,510
TOTAL LIABILITIES AND EQUITY	11,019,275	10,601,850

ROCHELLE MUNICIPAL UTILITIES

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

For the 8 Months Ending December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>	<u>Variance</u>	<u>%</u>
OPERATING REVENUES				
Residential Sales	504,844	497,044	7,800	101.6
Commercial Sales	356,159	341,839	14,320	104.2
Industrial Sales	391,517	383,100	8,416	102.2
Interdepartmental Sales	10,871	10,085	786	107.8
Other Operating Revenues	63,274	47,239	16,036	134.0
Total Operating Revenues	<u>1,326,664</u>	<u>1,279,307</u>	<u>47,357</u>	<u>103.7</u>
OPERATING EXPENSES				
Source of Supply - Operations	152,474	173,786 (	21,311)	87.7
Source of Supply - Maintenance	(39,436)	3,554 (	42,990)	1109.8)
Water Treatment - Operations	88,805	81,334	7,471	109.2
Water Treatment - Maintenance	5,819	5,732	87	101.5
Distribution - Operations	58,862	51,656	7,206	114.0
Distribution - Maintenance	159,235	183,704 (	24,469)	86.7
Customer Accounts	65,590	59,471	6,119	110.3
Administrative and General	84,162	69,421	14,741	121.2
Depreciation	224,030	213,320	10,709	105.0
Indirect Transfers to Municipality				.0
Total Operating Expenses	<u>799,541</u>	<u>841,977 (</u>	<u>42,436)</u>	<u>95.0</u>
Operating Income (Loss)	<u>527,122</u>	<u>437,329</u>	<u>89,793</u>	<u>120.5</u>
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	760	520	240	146.2
Investment Income	810	2,150 (	1,340)	37.7
Merchandising, Jobbing & Contract Income	1,511	3,548 (	2,037)	42.6
Merchandising, Jobbing & Contract Expense	(630)	(719)	89 (	87.6)
Interest Expense	(16,353)	(41,453)	25,100 (	39.5)
Total Non-Operating Revenue (Expense)	<u>(13,902)</u>	<u>(35,955)</u>	<u>22,053 (</u>	<u>38.7)</u>
Net Income Before Amortizations	<u>513,220</u>	<u>401,374</u>	<u>111,846</u>	<u>127.9</u>
Amortization of Contributions in Aid of Construction				.0
Net Income	<u>513,220</u>	<u>401,374</u>	<u>111,846</u>	<u>127.9</u>
Operating Transfers In (Out)	(51,118)	(47,483)	(3,635)	(107.7)
Increase (Decrease) in Retained Earnings	<u>462,102</u>	<u>353,891</u>	<u>108,211</u>	<u>130.6</u>
RETAINED EARNINGS – Beginning of Period	<u>7,365,322</u>	<u>6,944,688</u>	<u>420,635</u>	<u>106.1</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>7,827,425</u></u>	<u><u>7,298,579</u></u>	<u><u>528,846</u></u>	<u><u>107.3</u></u>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
December 31, 2010 and 2009

	December 31, 2010	December 31, 2009
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	33,154,071	32,690,888
Less: Accumulated Depreciation	(16,549,348)	(15,677,322)
Net Plant in Service	16,604,723	17,013,566
CURRENT ASSETS		
Cash & Investments	931,722	570,875
Customer Accounts Receivable	817,128	833,814
Other Accounts Receivable	86,227	88,563
Inventory	3,728	3,728
Prepaid Expenses	16,697	26,776
Total Current Assets	1,855,501	1,523,756
RESTRICTED FUNDS	2,726,744	2,928,035
NON-CURRENT ASSETS		
Unamortized Loss	127,880	166,244
Note Receivable - Associated Company	3,053,825	3,053,825
Total Non-Current Assets	3,181,705	3,220,069
TOTAL ASSETS	24,368,673	24,685,427
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	12,644,711	12,144,587
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	19,613,476	19,113,352
LIABILITIES		
Current Liabilities:		
Accounts Payable	202,786	203,182
Accrued Liabilities	27,600	28,279
Total Current Liabilities	230,387	231,461
Non-Current Liabilities:		
Bonds Payable	4,504,162	5,313,771
Unamortized Premium on Long-Term Debt	20,648	26,842
Total Non-Current Liabilities	4,524,810	5,340,614
Total Liabilities	4,755,196	5,572,075
TOTAL LIABILITIES AND EQUITY	24,368,673	24,685,427

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 8 Months Ending December 31, 2010 and 2009

	2010	2009	Variance	%
OPERATING REVENUES				
Residential Sales	702,672	658,774	43,897	106.7
Commercial Sales	589,641	573,043	16,599	102.9
Industrial Sales	653,041	643,240	9,801	101.5
Interdepartmental Sales	2,824	3,453 (	629)	81.8
Other Operating Revenues	17,536	16,242	1,294	108.0
Total Operating Revenues	1,965,714	1,894,752	70,962	103.8
OPERATING EXPENSES				
Collection - Operations	52,501	66,054 (	13,554)	79.5
Collection - Maintenance	44,433	80,224 (	35,791)	55.4
Pumping - Operations	329	867 (	538)	37.9
Pumping - Maintenance	4,909	5,432 (	523)	90.4
Treatment and Disposal - Operations	473,147	512,672 (	39,525)	92.3
Treatment and Disposal - Maintenance	127,436	114,776	12,661	111.0
Customer Accounts	73,896	68,889	5,007	107.3
Administrative and General	123,162	128,522 (	5,360)	95.8
Depreciation	542,007	513,672	28,334	105.5
Total Operating Expenses	1,441,819	1,491,107 (	49,287)	96.7
Operating Income (Loss)	523,895	403,646	120,249	129.8
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	10,434	29,504 (	19,070)	35.4
Non Utility Income	126,818	2,526	124,292	5,019.6
Merchandising, Jobbing & Contract Income	8,450	12,345 (	3,895)	68.5
Merchandising, Jobbing & Contract Expense	(2,086)	16,809 (	18,895)	(12.4)
Amortization Expense	(21,447)	(21,447)	(100.0)	
Interest Expense	(93,611)	(78,216)	(15,395)	(119.7)
Total Non-Operating Revenue (Expense)	28,558 (	38,479)	67,037	74.2
Net Income Before Amoritizations	552,453	365,167	187,286	151.3
Amortization of Contributions in Aid of Construction				.0
Net Income	552,453	365,167	187,286	151.3
Operating Transfers In (Out)	(83,437)	(84,189)	751	(99.1)
Increase (Decrease) in Retained Earnings	469,016	280,978	188,037	166.9
RETAINED EARNINGS – Beginning of Period	12,175,696	11,863,609	312,087	102.6
RETAINED EARNINGS – END OF PERIOD	12,644,711	12,144,587	500,124	104.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND
December 31, 2010 and 2009

	December 31, 2010	December 31, 2009
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	65,833,457	65,879,036
Less: Accumulated Depreciation	(32,174,441)	(30,569,637)
Net Plant in Service	33,659,016	35,309,399
CURRENT ASSETS		
Cash & Investments	6,512,545	4,301,091
Customer Accounts Receivable	2,810,657	3,792,895
Other Accounts Receivable		3,030
Inventory	1,173,450	962,893
Prepaid Expenses	247,333	296,278
Total Current Assets	10,743,985	9,356,188
RESTRICTED ASSETS	10,123,400	9,399,392
NON-CURRENT ASSETS		
Unamortized Loss	217,730	148,976
Other Deferred Debits	104,396	123,971
Interdepartmental Loan Receivable	1,479,401	549,447
Total Non-Current Assets	1,801,528	822,395
TOTAL ASSETS	56,327,929	54,887,374
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	40,525,621	38,054,337
Contribution in Aid of Construction (Net)		
Total Equity	40,525,621	38,054,337
LIABILITIES		
Current Liabilities:		
Accounts Payable	1,745,233	1,705,885
Accrued Liabilities	194,730	253,763
Total Current Liabilities	1,939,963	1,959,647
Non-Current Liabilities:		
Bonds Payable	13,373,500	14,345,477
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	488,844	527,913
Total Non-Current Liabilities	13,862,344	14,873,390
Total Liabilities	15,802,307	16,833,037
TOTAL LIABILITIES AND EQUITY	56,327,929	54,887,374

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 8 Months Ending December 31, 2010 and 2009

	2010	2009	Variance	%
OPERATING REVENUES				
Residential	3,462,568	3,511,096	(48,529)	98.6
Small General Service	2,833,155	3,833,085	(999,929)	73.9
Large General Service	9,927,879	10,779,752	(851,873)	92.1
Public Street Lighting	90,124	93,620	(3,497)	96.3
Interdepartmental	316,857	371,278	(54,421)	85.3
Forfeited Discounts	57,846	68,116	(10,270)	84.9
Other Operating Revenues	54,673	67,497	(12,824)	81.0
Total Operating Revenues	16,743,101	18,724,445	(1,981,344)	89.4
OPERATING EXPENSES				
Purchased Power	9,345,118	11,544,727	(2,199,609)	81.0
Generation - Operation	512,375	325,975	186,400	157.2
Generation - Maintenance	207,917	164,326	43,591	126.5
Transmission - Operation	2,114	9,321	(7,207)	22.7
Distribution - Operation	551,032	483,643	67,389	113.9
Distribution - Maintenance	346,862	290,469	56,394	119.4
Depreciation	1,265,877	1,205,709	60,168	105.0
Taxes Other Than Income Taxes	95,809	90,880	4,929	105.4
Customer Accounts	227,928	204,190	23,739	111.6
Administrative & General	1,016,074	953,807	62,267	106.5
Indirect Transfers to Municipality				.0
Total Operating Expenses	13,571,107	15,273,046	(1,701,940)	88.9
Operating Income (Loss)	3,171,995	3,451,399	(279,404)	91.9
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	23,242	43,735	(20,493)	53.1
Merchandising, Jobbing & Contract Income	5,660	23,108	(17,448)	24.5
Merchandising, Jobbing & Contract Expense	(93,552)	(86,372)	(7,180)	(108.3)
Amortization Expense	(16,684)	(16,684)		(100.0)
Interest Expense	(424,168)	(431,506)	7,338	(98.3)
Non-Operating Revenue (Expense)	8,945	1,234	7,711	724.6
Total Non-Operating Revenue (Expense)	(496,558)	(466,486)	(30,072)	(106.5)
Increase (Decrease) in Retained Earnings Before Operating Transfers	2,675,437	2,984,913	(309,476)	89.6
Operating Transfers In (Out)	(845,966)	(638,019)	(207,947)	(132.6)
Increase (Decrease) in Retained Earnings	1,829,471	2,346,895	(517,424)	78.0
RETAINED EARNINGS – Beginning of Period	38,696,150	35,707,442	2,988,708	108.4
RETAINED EARNINGS – END OF PERIOD	40,525,621	38,054,337	2,471,285	106.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS December 31, 2010 and 2009

	December 31, 2010	December 31, 2009
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	2,963,974	3,659,468
Tech Center Building		4,101,816
Less: Accumulated Depreciation	(2,406,107)	(2,827,135)
Net Plant in Service	557,867	4,934,148
LAND		
Land		519,453
Land		519,453
CURRENT ASSETS		
Cash & Investments	(61,462)	(857,301)
Customer Accounts Receivable	58,688	61,839
Miscellaneous Accounts Receivable	5,238	47,540
Prepaid Expenses	3,237	26,035
Inventory	68,358	110,413
Total Current Assets	74,059	(611,474)
TOTAL ASSETS	631,925	4,842,127
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(270,103)	(728,488)
Revenue over Expenditures	(4,255)	(350,656)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	78,564	(726,222)
LIABILITIES		
Current Liabilities:		
Accounts Payable	21,379	164,750
Accrued Liabilities	17,851	19,361
Other Liabilities		
Total Current Liabilities	39,230	184,111
Non-Current Liabilities:		
Interdepartmental Loan Payable	514,131	549,237
2008 Bonds Payable		4,835,000
Total Non-Current Liabilities	514,131	5,384,237
Total Liabilities	553,361	5,568,349
TOTAL LIABILITIES AND EQUITY	631,925	4,842,127

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 8 Months Ending December 31, 2010 and 2009

	2010	2009	Variance	%
OPERATING REVENUES				
Network Administration Fees	287,159	290,366	(3,207)	98.9
VOIP Services	23,969	18,039	5,930	132.9
Misc Revenues	1,754		1,754	.0
Network and Hardware Support	7,068	6,688	379	105.7
Data Services	52,129	14,998	37,131	347.6
Fiber Internet Access	85,409	90,541	(5,132)	94.3
Dial-up Internet Access	20,768	28,283	(7,515)	73.4
Wireless Internet Access	93,859	100,238	(6,379)	93.6
Network Internet Access	13,597	13,597		100.0
Web Site Host	5,173	5,861	(688)	88.3
Web Site Development	98	147	(50)	66.2
Activation Fee		25	(25)	.0
Wireless Installation	61	700	(639)	8.7
Mailboxes	1,685	1,422	264	118.5
Forfeited Discounts	1,175	1,723	(548)	68.2
Total Operating Revenues	593,904	572,629	21,276	103.7
OPERATING EXPENSES				
Personnel	202,658	204,453	(1,796)	99.1
Insurance Benefits	40,758	36,688	4,070	111.1
Pension & Other Benefits	38,274	33,133	5,141	115.5
Contractual Services- Maintenance	48,954	33,424	15,530	146.5
Contractual Services- Professional	72,287	95,596	(23,309)	75.6
Contractual Services- Communications	76,786	81,582	(4,795)	94.1
Contractual Services- Professional Development	3,011	6,563	(3,552)	45.9
Service Charges	94,015	68,321	25,694	137.6
Commodities - Maintenance Supplies	7,671	5,727	1,944	133.9
Commodities - General Supplies	5,794	5,217	577	111.1
Other Expenditures	(729)	406	(1,135)	(179.7)
Depreciation	22,599	337,080	(314,481)	6.7
Transfer to Administrative Services	10,916	13,657	(2,741)	79.9
Total Operating Expenses	622,992	921,846	(298,854)	67.6
Operating Income (Loss)	(29,087)	(349,217)	320,130	(8.3)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income	44,905	300	44,605	4,968.3
Merchandising, Jobbing, & Contract Expense	(17,119)	(20,564)	3,444	(83.3)
Investment Income		1,379	(1,379)	.0
Lease Revenues		143,305	(143,305)	.0
ICC Grant		260,098	(260,098)	.0
Transfer From Other Funds				.0
Transfers To Other Funds		(239,564)	239,564	.0
Amortization Expense		(750)	750	.0
Interest Expense	(2,953)	(145,643)	142,690	(2.0)
Total Non-Operating Revenue (Expense)	24,833	(1,438)	26,271	1,726.3
Increase (Decrease) in Retained Earnings	(4,255)	(350,656)	346,401	(1.2)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 8 Months Ending December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(270,103)</u>	<u>(728,488)</u>	<u>458,385</u>	<u>(37.1)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(274,358)</u></u>	<u><u>(1,079,144)</u></u>	<u><u>804,786</u></u>	<u><u>(25.4)</u></u>