

**CITY OF ROCHELLE**

**GENERAL FUND BUDGET SUMMARY  
For the 6 Months Ending October 31, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
<b>REVENUE</b>					
Taxes	209,364	1,191,044	1,225,872	34,828 -	97.16
Licenses and Permits	77,104	481,604	607,200	125,596 -	79.32
Intergovernmental Revenue	200,722	1,393,170	3,079,500	1,686,330 -	45.24
Fines, Forfeitures & Penalties	100 -	48,321	145,000	96,679 -	33.32
Public Charges for Services	70,425	417,737	783,272	365,535 -	53.33
Other Fees	31,817	145,867	324,651	178,784 -	44.93
Miscellaneous Revenues	2,496	23,176	64,500	41,324 -	35.93
Other Financing Sources	154,174	925,042	1,850,084	925,042 -	50.00
<b>Total Revenues</b>	<b>746,001</b>	<b>4,625,961</b>	<b>8,080,079</b>	<b>3,454,118 -</b>	<b>57.25</b>
<b>OPERATING EXPENSES</b>					
Mayor and City Council	4,465	38,376	65,600	27,224 -	58.50
City Manager	18,240	102,770	212,214	109,444 -	48.43
City Attorney	13,840	48,942	114,000	65,058 -	42.93
City Clerk	11,755	74,496	164,525	90,029 -	45.28
Police Department	300,289	1,287,329	2,617,247	1,329,918 -	49.19
Fire Department	193,280	816,986	1,444,312	627,326 -	56.57
Community Development	24,626	153,590	307,370	153,780 -	49.97
Engineering	17,462	120,179	371,179	251,000 -	32.38
Street Division	130,957	732,623	1,565,405	832,782 -	46.80
Cemetery Division	8,739	56,867	115,120	58,253 -	49.40
Municipal Building	68,242	407,827	839,541	431,714 -	48.58
Economic Development	18,528	113,913	224,301	110,388 -	50.79
<b>Total Expenses</b>	<b>810,424</b>	<b>3,953,899</b>	<b>8,040,814</b>	<b>4,086,915 -</b>	<b>49.17</b>
<b>Revenue Over Expenses</b>	<b>64,423 -</b>	<b>672,062</b>	<b>39,265</b>	<b>632,797</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	36,049.77	893,034.20	933,027.00	( 39,992.80 )	95.7
01-11-31110 PROPERTY TAX - POLICE PENSION	95,370.48	95,370.48	98,176.00	( 2,805.52 )	97.1
01-11-31120 PROPERTY TAX - FIRE PENSION	72,540.62	72,540.62	74,669.00	( 2,128.38 )	97.2
01-11-31500 ROAD & BRIDGE TAX	5,403.03	130,098.54	120,000.00	10,098.54	108.4
<b>TOTAL TAXES</b>	<b>209,363.90</b>	<b>1,191,043.84</b>	<b>1,225,872.00</b>	<b>( 34,828.16 )</b>	<b>97.2</b>
<u>LICENSES &amp; PERMITS</u>					
01-11-32100 LIQUOR LICENSES	.00	17,525.00	20,100.00	( 2,575.00 )	87.2
01-11-32500 FRANCHISE LICENSE	27,154.88	82,285.01	105,000.00	( 22,714.99 )	78.4
01-11-32510 TELECOMMUNICATIONS TAX	32,055.15	215,709.94	312,000.00	( 96,290.06 )	69.1
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	17,893.50	165,684.50	162,000.00	3,684.50	102.3
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	.00	400.00	5,200.00	( 4,800.00 )	7.7
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>77,103.53</b>	<b>481,604.45</b>	<b>607,200.00</b>	<b>( 125,595.55 )</b>	<b>79.3</b>
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	.00	333,305.04	766,000.00	( 432,694.96 )	43.5
01-11-34200 REPLACEMENT TAX	51,834.90	124,093.70	225,000.00	( 100,906.30 )	55.2
01-11-34400 SALES TAX	138,938.03	837,539.96	1,942,500.00	( 1,104,960.04 )	43.1
01-11-34450 LOCAL USE TAX	9,949.20	68,526.27	117,000.00	( 48,473.73 )	58.6
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
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>200,722.13</b>	<b>1,393,169.67</b>	<b>3,079,500.00</b>	<b>( 1,686,330.33 )</b>	<b>45.2</b>
<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100 COURT FINES	( 100.00 )	48,320.62	145,000.00	( 96,679.38 )	33.3
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>( 100.00 )</b>	<b>48,320.62</b>	<b>145,000.00</b>	<b>( 96,679.38 )</b>	<b>33.3</b>
<u>PUBLIC CHARGES FOR SERVICES</u>					

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	31,848.91	232,441.24	425,000.00	( 192,558.76 )	54.7
01-11-36611 AMBULANCE FEES OTHER	7,814.32	27,167.12	105,000.00	( 77,832.88 )	25.9
01-11-36700 POLICE FEES	10,415.00	38,470.00	38,500.00	( 30.00 )	99.9
01-11-36800 FIRE PROTECTION FEES	3,730.38	22,382.28	44,772.00	( 22,389.72 )	50.0
01-11-36900 STREET DIVISION FEES	8,916.35	44,451.02	65,000.00	( 20,548.98 )	68.4
01-11-39960 WATER RECL SOLID WASTE CHARGE	7,700.00	52,825.00	105,000.00	( 52,175.00 )	50.3
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>70,424.96</b>	<b>417,736.66</b>	<b>783,272.00</b>	<b>( 365,535.34 )</b>	<b>53.3</b>

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	1,500.00	9,625.00	21,000.00	( 11,375.00 )	45.8
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	( 500.00 )	.0
01-11-37700 BRUSH PICK-UP FEES	7,126.00	42,743.00	85,500.00	( 42,757.00 )	50.0
01-11-37900 OTHER REVENUES	9,345.92	56,075.52	112,151.00	( 56,075.48 )	50.0
01-11-37901 REIMBURSED DEVELOPER FEES	13,110.55	34,919.35	100,000.00	( 65,080.65 )	34.9
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	734.50	2,504.50	5,500.00	( 2,995.50 )	45.5
<b>TOTAL OTHER FEES</b>	<b>31,816.97</b>	<b>145,867.37</b>	<b>324,651.00</b>	<b>( 178,783.63 )</b>	<b>44.9</b>

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	81.08	498.86	10,000.00	( 9,501.14 )	5.0
01-11-38110 INTEREST INCOME-CEMETERY	.00	1,541.25	3,000.00	( 1,458.75 )	51.4
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	950.00	5,425.00	15,000.00	( 9,575.00 )	36.2
01-11-38800 CEMETERY RECEIPTS	140.00	1,890.00	4,500.00	( 2,610.00 )	42.0
01-11-38900 MISCELLANEOUS	1,325.00	13,821.38	32,000.00	( 18,178.62 )	43.2
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>2,496.08</b>	<b>23,176.49</b>	<b>64,500.00</b>	<b>( 41,323.51 )</b>	<b>35.9</b>

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	693,615.00	1,387,230.00	( 693,615.00 )	50.0
01-11-39920 TRANSFER FROM WATER	7,118.92	42,713.52	85,427.00	( 42,713.48 )	50.0
01-11-39930 TRANSF FROM WATER RECLAMATION	10,618.92	63,713.52	127,427.00	( 63,713.48 )	50.0
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	124,999.98	250,000.00	( 125,000.02 )	50.0

CITY OF ROCHELLE  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2011

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL OTHER FINANCING SOURCES	154,173.67	925,042.02	1,850,084.00	( 925,041.98 )	50.0
TOTAL FUND REVENUE	746,001.24	4,625,961.12	8,080,079.00	( 3,454,117.88 )	57.3

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 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 6 MONTHS ENDING OCTOBER 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 6 MONTHS ENDING OCTOBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,362.58	25,986.00	50,500.00	( 24,514.00 )	51.5
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	1,292.00	2,000.00	( 708.00 )	64.6
01-12-56200-000 TRAVEL EXPENSES	28.86	1,051.32	7,000.00	( 5,948.68 )	15.0
01-12-56500-000 PUBLICATIONS	.00	.00	200.00	( 200.00 )	.0
01-12-56600-000 CONFERENCE EXPENSES	.00	3,402.94	2,500.00	902.94	136.1
01-12-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000 OFFICE SUPPLIES	73.73	275.34	500.00	( 224.66 )	55.1
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	6,368.16	.00	6,368.16	.0
 TOTAL MAYOR/CITY COUNCIL	 4,465.17	 38,375.76	 65,600.00	 ( 27,224.24 )	 58.5

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	7,566.31	43,742.75	107,886.00 (	64,143.25 )	40.6
01-13-42100-000 SALARIES (FULL-TIME)	21.82	458.16	.00	458.16	.0
01-13-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-13-42400-000 VACATION	1,371.58	9,573.80	.00	9,573.80	.0
01-13-42500-000 SICK	76.36	458.16	.00	458.16	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	1,577.50	9,834.42	18,514.00 (	8,679.58 )	53.1
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00 (	500.00 )	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	550.00	8,500.00 (	7,950.00 )	6.5
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	165.23	2,365.29	7,075.00 (	4,709.71 )	33.4
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	185.00	370.00	600.00 (	230.00 )	61.7
01-13-56200-000 TRAVEL EXPENSES	237.73	1,196.80	3,500.00 (	2,303.20 )	34.2
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	.00	72.00	500.00 (	428.00 )	14.4
01-13-56600-000 CONFERENCE	.00	250.00	1,200.00 (	950.00 )	20.8
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	183.06	650.85	1,500.00 (	849.15 )	43.4
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	370.00	2,384.00	6,000.00 (	3,616.00 )	39.7
TOTAL CITY CLERK	11,754.59	74,495.78	164,525.00 (	90,029.22 )	45.3

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 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 6 MONTHS ENDING OCTOBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,546.14	15,443.42	35,175.00 (	19,731.58)	43.9
01-17-42200-000 SALARIES-PART-TIME	890.69	5,238.99	10,920.00 (	5,681.01)	48.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	510.00 (	510.00)	.0
01-17-42400-000 VACATION	441.15	2,188.60	.00	2,188.60	.0
01-17-42500-000 SICK	.00	316.14	.00	316.14	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	998.81	6,432.78	13,002.00 (	6,569.22)	49.5
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	.00	1,635.82	15,000.00 (	13,364.18)	10.9
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)	229.99	1,415.50	2,500.00 (	1,084.50)	56.6
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	117,241.50	234,483.00 (	117,241.50)	50.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	6,984.00	20,501.26	21,500.00 (	998.74)	95.4
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	173.12	1,830.61	4,000.00 (	2,169.39)	45.8
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	3,917.43	28,520.15	60,000.00 (	31,479.85)	47.5
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.00	240.00	500.00 (	260.00)	48.0
01-17-57900-000 OTHER CONTRACTUAL SERVICES	47.24	25,440.68	26,000.00 (	559.32)	97.9
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	.00	546.26	3,000.00 (	2,453.74)	18.2
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	283.39	877.22	4,000.00 (	3,122.78)	21.9
01-17-65400-000 GENERAL SUPPLIES	406.40	2,213.85	5,000.00 (	2,786.15)	44.3
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	5,030.00	16,616.10	20,000.00 (	3,383.90)	83.1
01-17-83000-000 EQUIPMENT	778.53	906.53	1,100.00 (	193.47)	82.4
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	.00	.00	.0
01-17-91100-000 COMMUNITY RELATIONS	80.40	771.73	25,000.00 (	24,228.27)	3.1
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	57,000.00	114,000.00 (	57,000.00)	50.0
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	98,125.50	196,251.00 (	98,125.50)	50.0
<b>TOTAL MUNICIPAL BUILDING</b>	<b>68,241.79</b>	<b>407,827.49</b>	<b>839,541.00 (</b>	<b>431,713.51)</b>	<b>48.6</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 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	8,132.35	32,283.79	72,600.00	( 40,316.21 )	44.5
01-18-53310-000 DEVELOPER LEGAL EXPENSE	5,468.00	16,418.00	40,000.00	( 23,582.00 )	41.0
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	240.00	240.00	100.00	140.00	240.0
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	 13,840.35	 48,941.79	 114,000.00	 ( 65,058.21 )	 42.9

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 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)	15,260.69	86,347.66	178,500.00 (	92,152.34 )	48.4
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	222.82	2,562.46	.00	2,562.46	.0
01-19-42500-000 SICK PAY	.00	222.82	.00	222.82	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	1,577.99	8,725.39	18,514.00 (	9,788.61 )	47.1
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	69.73	765.33	1,500.00 (	734.67 )	51.0
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	104.50	777.37	1,000.00 (	222.63 )	77.7
01-19-56200-000 TRAVEL EXPENSES	82.67	264.96	1,500.00 (	1,235.04 )	17.7
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	862.71	1,355.71	1,000.00	355.71	135.6
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	9.37	648.36	1,000.00 (	351.64 )	64.8
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	542.60	1,000.00 (	457.40 )	54.3
01-19-91100-000 COMMUNITY RELATIONS	50.00	547.72	2,000.00 (	1,452.28 )	27.4
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
<b>TOTAL CITY MANAGER</b>	<b>18,240.48</b>	<b>102,769.88</b>	<b>212,214.00 (</b>	<b>109,444.12 )</b>	<b>48.4</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	116,542.38	672,410.70	1,395,880.00	( 723,469.30 )	48.2

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 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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PUBLIC SAFETY

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	130,465.40	739,838.60	1,563,381.00	( 823,542.40 )	47.3
01-21-42200-000 SALARIES - PART-TIME	2,687.52	8,865.03	73,630.00	( 64,764.97 )	12.0
01-21-42300-000 SALARIES - OVERTIME	11,809.42	49,467.16	114,240.00	( 64,772.84 )	43.3
01-21-42400-000 SALARIES - VACATION PAY	5,726.61	63,042.92	102,000.00	( 38,957.08 )	61.8
01-21-42500-000 SALARIES - SICK PAY	1,911.39	7,594.38	22,440.00	( 14,845.62 )	33.8
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	1,082.64	7,874.97	18,000.00	( 10,125.03 )	43.8
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	95,370.48	95,370.48	120,488.00	( 25,117.52 )	79.2
01-21-45100-000 HEALTH INSURANCE	23,548.43	144,312.27	283,642.00	( 139,329.73 )	50.9
01-21-47100-000 UNIFORM ALLOWANCE	4,347.52	11,417.87	20,000.00	( 8,582.13 )	57.1
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	3,805.23	12,008.72	26,000.00	( 13,991.28 )	46.2
01-21-51300-000 MAINTENANCE - VEHICLE	1,383.15	11,960.09	20,000.00	( 8,039.91 )	59.8
01-21-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000 MEDICAL SERVICES	.00	1,598.96	1,000.00	598.96	159.9
01-21-53700-000 DATA PROCESSING SERVICES	2,028.00	17,791.58	20,000.00	( 2,208.42 )	89.0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	620.00	2,000.00	( 1,380.00 )	31.0
01-21-55100-000 POSTAGE	44.00	246.73	1,000.00	( 753.27 )	24.7
01-21-55200-000 TELEPHONE	1,226.92	7,257.66	20,000.00	( 12,742.34 )	36.3
01-21-55300-000 PUBLISHING	.00	198.00	1,500.00	( 1,302.00 )	13.2
01-21-55400-000 PRINTING	.00	540.00	2,500.00	( 1,960.00 )	21.6
01-21-56100-000 DUES	21.50	96.50	2,200.00	( 2,103.50 )	4.4
01-21-56200-000 TRAVEL EXPENSES	83.81	722.89	2,000.00	( 1,277.11 )	36.1
01-21-56300-000 TRAINING	5,167.00	7,134.25	15,000.00	( 7,865.75 )	47.6
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	132.39	663.70	1,176.00	( 512.30 )	56.4
01-21-57800-000 ANIMAL CONTROL	954.75	2,227.85	7,000.00	( 4,772.15 )	31.8
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	365.63	1,328.65	3,000.00	( 1,671.35 )	44.3
01-21-65100-000 OFFICE SUPPLIES	365.87	3,972.34	8,500.00	( 4,527.66 )	46.7
01-21-65200-000 OPERATING SUPPLIES	507.42	3,082.78	10,000.00	( 6,917.22 )	30.8
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	4,747.37	32,503.62	58,000.00	( 25,496.38 )	56.0
01-21-65800-000 PRISONER SUPPLIES	.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	2,456.60	57,625.83	54,000.00	3,625.83	106.7
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	50.00	454.07	2,500.00	( 2,045.93 )	18.2
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 6 MONTHS ENDING OCTOBER 31, 2011

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL POLICE DEPARTMENT	300,289.05	1,287,328.86	2,617,247.00	( 1,329,918.14 )	49.2

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	67,926.37	400,832.75	861,900.00	( 461,067.25 )	46.5
01-22-42200-000 SALARIES - PART-TIME	6,025.00	34,777.70	58,300.00	( 23,522.30 )	59.7
01-22-42300-000 SALARY EXPENSE - OVERTIME	12,127.27	79,590.20	106,080.00	( 26,489.80 )	75.0
01-22-42400-000 SALARIES - VACATION PAY	7,171.70	50,571.12	.00	50,571.12	.0
01-22-42500-000 SALARIES - SICK PAY	2,374.57	11,434.67	.00	11,434.67	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	72,540.62	72,540.62	91,639.00	( 19,098.38 )	79.2
01-22-45100-000 HEALTH INSURANCE	12,647.44	78,121.75	154,043.00	( 75,921.25 )	50.7
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	660.39	5,866.55	9,800.00	( 3,933.45 )	59.9
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	20.00	987.25	8,000.00	( 7,012.75 )	12.3
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	1,649.73	7,768.27	6,000.00	1,768.27	129.5
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	670.38	4,680.71	8,000.00	( 3,319.29 )	58.5
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	240.00	280.00	4,500.00	( 4,220.00 )	6.2
01-22-53700-000 DATA PROCESSING SERVICES	.00	.00	.00	.00	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,647.67	16,878.93	35,000.00	( 18,121.07 )	48.2
01-22-55100-000 POSTAGE	.00	67.38	200.00	( 132.62 )	33.7
01-22-55200-000 TELEPHONE	880.37	3,657.11	8,300.00	( 4,642.89 )	44.1
01-22-55400-000 PRINTING	59.10	172.38	500.00	( 327.62 )	34.5
01-22-56100-000 DUES	.00	824.00	1,000.00	( 176.00 )	82.4
01-22-56200-000 TRAVEL EXPENSES	6.54	1,697.67	1,750.00	( 52.33 )	97.0
01-22-56300-000 TRAINING	.00	3,228.77	8,500.00	( 5,271.23 )	38.0
01-22-56400-000 TUITION REIMBURSMENT	.00	810.68	2,500.00	( 1,689.32 )	32.4
01-22-56500-000 PUBLICATIONS	446.16	693.16	1,500.00	( 806.84 )	46.2
01-22-57100-000 UTILITIES	2,504.10	17,124.77	30,300.00	( 13,175.23 )	56.5
01-22-59200-000 GENERAL INSURANCE	.00	.00	1,000.00	( 1,000.00 )	.0
01-22-59400-000 LEASE OR RENTALS	.00	3,225.00	2,100.00	1,125.00	153.6
01-22-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	523.14	2,341.76	3,000.00	( 658.24 )	78.1
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	110.87	3,066.88	5,000.00	( 1,933.12 )	61.3
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	143.88	986.86	5,000.00	( 4,013.14 )	19.7
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	92.67	1,708.68	2,500.00	( 791.32 )	68.4
01-22-65200-000 OPERATING SUPPLIES	1,266.61	4,976.44	12,000.00	( 7,023.56 )	41.5
01-22-65400-000 JANITORIAL SUPPLIES	218.60	841.22	2,500.00	( 1,658.78 )	33.7
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,326.77	8,232.75	11,000.00	( 2,767.25 )	74.8
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	( 1,000.00 )	( 1,000.00 )	.00	( 1,000.00 )	.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
01-22-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
<b>TOTAL FIRE DEPARTMENT</b>	<b>193,279.95</b>	<b>816,986.03</b>	<b>1,444,312.00</b>	<b>( 627,325.97 )</b>	<b>56.6</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	493,569.00	2,104,314.89	4,061,559.00	( 1,957,244.11 )	51.8

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 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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PUBLIC WORKS

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	49,290.27	284,999.46	618,446.00 (	333,446.54 )	46.1
01-41-42200-000 SALARIES (PART-TIME)	.00	12,227.57	12,000.00	227.57	101.9
01-41-42300-000 SALARY EXPENSE-OVERTIME	( 289.51 )	2,345.58	55,080.00 (	52,734.42 )	4.3
01-41-42400-000 VACATION	2,998.37	28,137.98	.00	28,137.98	.0
01-41-42500-000 SICK	779.09	2,555.13	.00	2,555.13	.0
01-41-42600-000 SALARIES-PAGER PAY	1,187.86	7,275.57	18,600.00 (	11,324.43 )	39.1
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	9,132.44	58,068.07	109,029.00 (	50,960.93 )	53.3
01-41-47100-000 UNIFORM ALLOWANCE	50.00	375.00	1,000.00 (	625.00 )	37.5
01-41-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000 CLOTHING ACQUISITION	96.51	548.56	2,000.00 (	1,451.44 )	27.4
01-41-51100-000 MAINTENANCE (BUILDING)	150.00	150.00	2,500.00 (	2,350.00 )	6.0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	3,048.88	16,500.00 (	13,451.12 )	18.5
01-41-51300-000 MAINT.SERVICE-VEHICLE	396.60	6,439.98	15,000.00 (	8,560.02 )	42.9
01-41-51400-000 MAINTENANCE STREET	3,783.29	13,012.53	23,500.00 (	10,487.47 )	55.4
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	229.92	1,494.68	3,000.00 (	1,505.32 )	49.8
01-41-54900-000 OTHER PROFESSIONAL SERVICES	585.00	4,991.04	12,500.00 (	7,508.96 )	39.9
01-41-55100-000 POSTAGE	.00	20.33	200.00 (	179.67 )	10.2
01-41-55200-000 TELEPHONE	363.66	2,295.29	4,900.00 (	2,604.71 )	46.8
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	24.79	500.00 (	475.21 )	5.0
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	964.64	5,483.86	16,000.00 (	10,516.14 )	34.3
01-41-57200-000 STREET LIGHTING	11,676.77	66,440.31	146,500.00 (	80,059.69 )	45.4
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	51.91	551.91	3,000.00 (	2,448.09 )	18.4
01-41-61200-000 MAINTENANCE (EQUIPMENT)	18.83	4,175.42	16,000.00 (	11,824.58 )	26.1
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	2,915.41	17,206.66	35,000.00 (	17,793.34 )	49.2
01-41-61400-000 SUPPLIES STREETS	6,776.42	35,927.51	50,000.00 (	14,072.49 )	71.9
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	105,000.00 (	105,000.00 )	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	.00	5,723.36	15,000.00 (	9,276.64 )	38.2
01-41-62900-000 SUPPLIES OTHER	602.02	4,962.83	10,000.00 (	5,037.17 )	49.6
01-41-65100-000 OFFICE SUPPLIES	163.74	412.30	1,500.00 (	1,087.70 )	27.5
01-41-65200-000 OPERATING SUPPLIES	230.09	2,647.94	8,000.00 (	5,352.06 )	33.1
01-41-65300-000 SMALL TOOLS	245.24	1,029.15	3,500.00 (	2,470.85 )	29.4
01-41-65400-000 JANITORIAL SUPPLIES	98.84	335.56	1,000.00 (	664.44 )	33.6
01-41-65500-000 GASOLINE/OIL	2,280.60	31,988.69	60,000.00 (	28,011.31 )	53.3
01-41-66100-000 SAFETY SUPPLIES	511.96	1,477.67	3,500.00 (	2,022.33 )	42.2
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	54,172.82	73,800.00 (	19,627.18 )	73.4
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	35,667.00	67,737.30	102,000.00 (	34,262.70 )	66.4
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
<b>TOTAL STREET DIVISION</b>	<b>130,956.97</b>	<b>732,623.37</b>	<b>1,565,405.00 (</b>	<b>832,781.63 )</b>	<b>46.8</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 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 6 MONTHS ENDING OCTOBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,719.77	25,655.44	58,344.00 (	32,688.56 )	44.0
01-46-42200-000 SALARIES (PART-TIME)	.00	4,277.63	8,000.00 (	3,722.37 )	53.5
01-46-42300-000 SALARY EXPENSE-OVERTIME	42.11	284.22	6,324.00 (	6,039.78 )	4.5
01-46-42400-000 VACATION	192.48	3,951.67	.00	3,951.67	.0
01-46-42500-000 SICK PAY	4.01	4.01	.00	4.01	.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	998.81	6,432.78	13,002.00 (	6,569.22 )	49.5
01-46-47100-000 UNIFORM ALLOWANCE	30.00	140.00	300.00 (	160.00 )	46.7
01-46-47300-000 CLOTHING ACQUISITION	.00	201.54	200.00	1.54	100.8
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	719.70	1,000.00 (	280.30 )	72.0
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	2,365.00	2,605.00	3,000.00 (	395.00 )	86.8
01-46-55200-000 TELEPHONE	48.54	287.61	900.00 (	612.39 )	32.0
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	106.92	724.92	2,200.00 (	1,475.08 )	33.0
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	300.00 (	300.00 )	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	32.04	68.95	1,200.00 (	1,131.05 )	5.8
01-46-61300-000 SUPPLIES (VEHICLE)	46.60	488.17	500.00 (	11.83 )	97.6
01-46-61400-000 SUPPLIES ROAD	.00	.00	.00	.00	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	65.50	1,500.00 (	1,434.50 )	4.4
01-46-62900-000 SUPPLIES OTHER	.00	.00	.00	.00	.0
01-46-65200-000 OPERATING SUPPLIES	1.88	73.01	1,500.00 (	1,426.99 )	4.9
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	151.17	3,419.96	5,500.00 (	2,080.04 )	62.2
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	 8,739.33	 56,867.11	 115,120.00 (	 58,252.89 )	 49.4

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,809.35	68,723.47	206,749.00	( 138,025.53 )	33.2
01-48-42200-000 SALARIES-PART-TIME	.00	.00	11,280.00	( 11,280.00 )	.0
01-48-42400-000 VACATION	306.72	3,769.52	.00	3,769.52	.0
01-48-42500-000 SICK	15.93	601.49	.00	601.49	.0
01-48-45100-000 HEALTH INSURANCE	1,997.62	12,865.56	27,000.00	( 14,134.44 )	47.7
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)	.00	398.50	1,000.00	( 601.50 )	39.9
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,500.00	( 1,500.00 )	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	21.00	176.94	1,450.00	( 1,273.06 )	12.2
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	1,277.95	21,049.45	88,000.00	( 66,950.55 )	23.9
01-48-54900-000 OTHER PROFESSIONAL SERVICES	423.06	2,314.37	3,200.00	( 885.63 )	72.3
01-48-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-48-55200-000 TELEPHONE	143.95	906.92	2,400.00	( 1,493.08 )	37.8
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	40.00	80.00	1,600.00	( 1,520.00 )	5.0
01-48-56300-000 TRAINING	.00	80.00	1,000.00	( 920.00 )	8.0
01-48-56500-000 PUBLICATIONS	144.50	144.50	600.00	( 455.50 )	24.1
01-48-57100-000 UTILITIES	245.16	1,644.97	3,500.00	( 1,855.03 )	47.0
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	162.22	2,800.00	( 2,637.78 )	5.8
01-48-65100-000 OFFICE SUPPLIES	138.95	135.93	1,300.00	( 1,164.07 )	10.5
01-48-65300-000 SMALL TOOLS	193.66	438.38	700.00	( 261.62 )	62.6
01-48-65400-000 JANITORIAL SUPPLIES	39.90	166.85	400.00	( 233.15 )	41.7
01-48-65500-000 GASOLINE & OIL	377.83	2,100.03	2,800.00	( 699.97 )	75.0
01-48-67000-000 PRINT MATERIALS	.00	7.75	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	286.35	3,519.21	3,400.00	119.21	103.5
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
<b>TOTAL ENGINEERING</b>	<b>17,461.93</b>	<b>120,179.06</b>	<b>371,179.00</b>	<b>( 250,999.94 )</b>	<b>32.4</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	157,158.23	909,669.54	2,051,704.00	( 1,142,034.46 )	44.3

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 31, 2011

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)	17,869.05	102,458.03	226,317.00	( 123,858.97 )	45.3
01-44-42200-000 SALARIES (PART-TIME)	1,474.02	7,998.42	16,974.00	( 8,975.58 )	47.1
01-44-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-44-42400-000 VACATION	1,134.94	11,655.80	.00	11,655.80	.0
01-44-42500-000 SICK	.00	202.54	.00	202.54	.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	3,133.68	19,715.56	37,029.00	( 17,313.44 )	53.2
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	648.27	1,000.00	( 351.73 )	64.8
01-44-52900-000 NUISANCE ABATEMENT	289.00	2,299.00	1,000.00	1,299.00	229.9
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	2,185.71	10,000.00	( 7,814.29 )	21.9
01-44-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-44-55200-000 TELEPHONE	126.83	751.01	2,000.00	( 1,248.99 )	37.6
01-44-55300-000 PUBLISHING	.00	2,132.53	2,000.00	132.53	106.6
01-44-55400-000 PRINTING	.00	95.00	1,000.00	( 905.00 )	9.5
01-44-56100-000 DUES	265.00	1,193.00	1,100.00	93.00	108.5
01-44-56200-000 TRAVEL EXPENSES	22.20	22.20	500.00	( 477.80 )	4.4
01-44-56300-000 TRAINING	.00	.00	1,200.00	( 1,200.00 )	.0
01-44-56500-000 PUBLICATIONS	.00	168.50	1,000.00	( 831.50 )	16.9
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	.00	66.54	400.00	( 333.46 )	16.6
01-44-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65100-000 OFFICE SUPPLIES	172.93	656.47	1,500.00	( 843.53 )	43.8
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	138.44	1,150.93	2,000.00	( 849.07 )	57.6
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
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>24,626.09</b>	<b>153,590.39</b>	<b>307,370.00</b>	<b>( 153,779.61 )</b>	<b>50.0</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 6 MONTHS ENDING OCTOBER 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 6 MONTHS ENDING OCTOBER 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)	10,269.05	59,265.90	124,193.00 (	64,927.10 )	47.7
01-61-42100-000 SALARIES (FULL-TIME)	4,283.65	23,776.04	46,342.00 (	22,565.96 )	51.3
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	47.52	2,997.09	.00	2,997.09	.0
01-61-42500-000 SICK	238.70	2,500.29	.00	2,500.29	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	2,561.20	16,276.96	31,516.00 (	15,239.04 )	51.7
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	.00	3,100.50	3,500.00 (	399.50 )	88.6
01-61-55100-000 POSTAGE	.00	71.36	250.00 (	178.64 )	28.5
01-61-55200-000 TELEPHONE	130.52	814.11	3,000.00 (	2,185.89 )	27.1
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	.00	250.00	500.00 (	250.00 )	50.0
01-61-56200-000 TRAVEL EXPENSES	346.43	1,253.39	3,000.00 (	1,746.61 )	41.8
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	20.00	613.63	1,000.00 (	386.37 )	61.4
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	21.18	618.25	1,500.00 (	881.75 )	41.2
01-61-65200-000 OPERATING SUPPLIES	.00	18.94	500.00 (	481.06 )	3.8
01-61-83000-000 EQUIPMENT	610.05	2,235.26	7,000.00 (	4,764.74 )	31.9
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
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>18,528.30</b>	<b>113,913.22</b>	<b>224,301.00 (</b>	<b>110,387.78 )</b>	<b>50.8</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2011

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	43,154.39	267,503.61	531,671.00	( 264,167.39 )	50.3
TOTAL FUND EXPENDITURES	810,424.00	3,953,898.74	8,040,814.00	( 4,086,915.26 )	49.2
NET REVENUE OVER EXPENDITURES	( 64,422.76 )	672,062.38	39,265.00	632,797.38	1711.6

**CITY OF ROCHELLE**  
**SPECIAL FUNDS BUDGET SUMMARY**  
**For the 6 Months Ending October 31, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
<b>REVENUE BY FUND</b>					
Audit	1,180	29,229	31,100	1,871 -	93.98
Insurance	5,755	142,570	147,246	4,676 -	96.82
Illinois Municipal Retirement	6,971	172,559	218,049	45,490 -	79.14
Social Security	6,912	171,007	176,177	5,170 -	97.07
Ambulance	9,597	57,704	116,000	58,296 -	49.74
Economic Development	0	0	0	0	.00
Motor Fuel Tax	18,416	214,682	1,096,542	881,860 -	19.58
Utility Tax	35,404	187,050	350,200	163,150 -	53.41
Travel and Tourism	23,510	115,221	240,200	124,979 -	47.97
Sales Tax	75,407	457,664	884,500	426,836 -	51.74
TIF	265,768	463,347	538,554	75,207 -	86.04
Foreign Fire Insurance	0	18	18,060	18,042 -	.10
Capital Improvement	57,974	758,819	5,344,284	4,585,465 -	14.20
Stormwater Management	30,854	36,217	41,300	5,083 -	87.69
Technology Park	10	91	516,200	516,109 -	.02
Debt Service	0	0	0	0	.00
Solid Waste	115,898	338,148	855,500	517,352 -	39.53
Technology Center	40,577	243,606	560,010	316,404 -	43.50
Airport	70,235	548,072	1,765,196	1,217,124 -	31.05
Railroad	38,901	302,414	5,296,500	4,994,086 -	5.71
Health Insurance	108,601	636,935	1,547,500	910,565 -	41.16
Administrative Services	47,834	287,004	574,008	287,004 -	50.00
<b>Total Revenues</b>	<b>959,803</b>	<b>5,162,357</b>	<b>20,317,126</b>	<b>15,154,769 -</b>	<b>25.41</b>

**CITY OF ROCHELLE**  
**SPECIAL FUNDS BUDGET SUMMARY**  
**For the 6 Months Ending October 31, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
<b>OPERATING EXPENSES</b>					
Audit	0	27,625	31,000	3,375 -	89.11
Insurance	27,983	139,992	276,000	136,008 -	50.72
Illinois Municipal Retirement	23,867	110,907	222,360	111,453 -	49.88
Social Security	21,363	98,787	188,700	89,913 -	52.35
Ambulance	9,977	22,395	209,800	187,405 -	10.67
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	207,482	1,310,142	1,102,660 -	15.84
Utility Tax	0	293,946	535,000	241,054 -	54.94
Travel and Tourism	74,640	124,645	307,800	183,155 -	40.50
Sales Tax	265,768	621,498	2,158,018	1,536,520 -	28.80
TIF	88,204	1,835,882	2,278,373	442,491 -	80.58
Foreign Fire Insurance	0	8,343	16,000	7,657 -	52.14
Capital Improvement	41,400	687,300	5,710,284	5,022,984 -	12.04
Stormwater Management	0	9,273	311,000	301,727 -	2.98
Technology Park	8,686	35,543	276,048	240,505 -	12.88
Debt Service	0	0	0	0	.00
Solid Waste	79,388	445,718	942,407	496,689 -	47.30
Technology Center	54,573	234,296	319,883	85,587 -	73.24
Airport	44,624	633,738	1,808,183	1,174,445 -	35.05
Railroad	173,096	373,386	5,519,312	5,145,926 -	6.77
Health Insurance	230,160	785,703	1,535,000	749,297 -	51.19
Administrative Services	44,855	248,864	582,058	333,194 -	42.76
<b>Total Expenses</b>	<b><u>1,188,582</u></b>	<b><u>6,945,322</u></b>	<b><u>24,537,368</u></b>	<b><u>17,592,046 -</u></b>	<b><u>28.31</u></b>
<b>Revenue Over Expenses</b>	<b><u>228,779 -</u></b>	<b><u>1,782,965 -</u></b>	<b><u>4,220,242 -</u></b>	<b><u>2,437,277</u></b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – WATER FUND October 31, 2011 and 2010

	October 31, 2011	October 31, 2010
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	17,252,587	14,661,278
Less: Accumulated Depreciation	( 4,897,311 )	( 4,528,451 )
Net Plant in Service	12,355,276	10,132,826
<b>CURRENT ASSETS</b>		
Cash & Investments	713,484	542,026
Customer Accounts Receivable	219,575	185,311
Other Accounts Receivable	50,281	53,829
Inventory		15,525
Prepaid Expenses	2,755	2,847
Total Current Assets	986,095	799,538
<b>OTHER DEBITS</b>		
Unamortized Loss		
Total Other Debits		
<b>TOTAL ASSETS</b>	13,341,371	10,932,364
 <b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	10,030,125	7,705,175
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	10,213,813	7,888,863
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	223,736	39,287
Accrued Liabilities	92,948	66,314
Total Current Liabilities	316,684	105,601
<b>Non-Current Liabilities:</b>		
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	3,127,558	3,043,501
<b>TOTAL LIABILITIES AND EQUITY</b>	13,341,371	10,932,364

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 6 Months Ending October 31, 2011 and 2010

	2011	2010	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	381,640	384,650	( 3,009 )	99.2
Commercial Sales	283,101	282,757	344	100.1
Industrial Sales	271,548	309,785	( 38,237 )	87.7
Interdepartmental Sales	8,008	9,079	( 1,071 )	88.2
Other Operating Revenues	58,222	45,962	12,261	126.7
	<b>1,002,520</b>	<b>1,032,232</b>	<b>( 29,712 )</b>	<b>97.1</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	101,177	116,869	( 15,692 )	86.6
Source of Supply - Maintenance	( 6,456 )	17,300	( 23,757 )	( 37.3 )
Water Treatment - Operations	74,570	69,604	4,965	107.1
Water Treatment - Maintenance	6,181	5,104	1,077	121.1
Distribution - Operations	36,442	34,809	1,633	104.7
Distribution - Maintenance	147,924	121,942	25,982	121.3
Customer Accounts	52,954	50,266	2,688	105.4
Administrative and General	59,842	59,742	100	100.2
Depreciation	178,929	168,022	10,906	106.5
Indirect Transfers to Municipality				.0
	<b>651,562</b>	<b>643,658</b>	<b>7,904</b>	<b>101.2</b>
Operating Income (Loss)	<b>350,958</b>	<b>388,574</b>	<b>( 37,616 )</b>	<b>90.3</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	400	760	( 360 )	52.6
Investment Income	728	548	180	132.8
Merchandising, Jobbing & Contract Income	895	1,116	( 221 )	80.2
Merchandising, Jobbing & Contract Expense	( 692 )	( 544 )	( 149 )	( 127.3 )
Interest Expense	( 6,176 )	( 12,263 )	6,087	( 50.4 )
	<b>( 4,845 )</b>	<b>( 10,383 )</b>	<b>5,538</b>	<b>( 46.7 )</b>
Net Income Before Amortizations	346,113	378,191	( 32,078 )	91.5
Amortization of Contributions in Aid of Construction				.0
Net Income	346,113	378,191	( 32,078 )	91.5
Operating Transfers In (Out)	( 42,714 )	( 38,339 )	( 4,375 )	( 111.4 )
Increase (Decrease) in Retained Earnings	303,400	339,853	( 36,453 )	89.3
RETAINED EARNINGS – Beginning of Period	9,726,725	7,365,322	2,361,403	132.1
RETAINED EARNINGS – END OF PERIOD	10,030,125	7,705,175	2,324,949	130.2

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND  
October 31, 2011 and 2010

	October 31, 2011	October 31, 2010
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	34,517,317	33,133,431
Less: Accumulated Depreciation	( 17,273,494 )	( 16,413,846 )
Net Plant in Service	17,243,824	16,719,585
<b>CURRENT ASSETS</b>		
Cash & Investments	848,682	520,460
Customer Accounts Receivable	767,034	796,511
Other Accounts Receivable	76,471	84,916
Inventory	3,480	3,728
Prepaid Expenses	5,291	4,518
Total Current Assets	1,700,959	1,410,133
RESTRICTED FUNDS	3,118,320	2,920,343
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	95,910	134,274
Note Receivable - Associated Company	2,810,874	2,937,900
Total Non-Current Assets	2,906,784	3,072,174
<b>TOTAL ASSETS</b>	<u>24,969,886</u>	<u>24,122,235</u>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	14,036,067	12,450,580
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,004,832	19,419,345
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	131,393	55,485
Accrued Liabilities	46,846	21,268
Total Current Liabilities	178,239	76,753
<b>Non-Current Liabilities:</b>		
Bonds Payable	3,771,329	4,604,457
Unamortized Premium on Long-Term Debt	15,486	21,680
Total Non-Current Liabilities	3,786,815	4,626,137
Total Liabilities	3,965,054	4,702,890
<b>TOTAL LIABILITIES AND EQUITY</b>	<u>24,969,886</u>	<u>24,122,235</u>

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 6 Months Ending October 31, 2011 and 2010

	2011	2010	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	520,030	520,306	( 276 )	100.0
Commercial Sales	476,541	467,699	8,842	101.9
Industrial Sales	475,911	500,171	( 24,260 )	95.2
Interdepartmental Sales	2,138	2,156	( 18 )	99.2
Other Operating Revenues	19,211	14,919	4,292	128.8
<b>Total Operating Revenues</b>	<b>1,493,830</b>	<b>1,505,250</b>	<b>( 11,420 )</b>	<b>99.2</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	43,712	40,534	3,178	107.8
Collection - Maintenance	71,653	36,861	34,792	194.4
Pumping - Operations	267	302	( 35 )	88.4
Pumping - Maintenance	2,675	3,633	( 958 )	73.6
Treatment and Disposal - Operations	378,084	356,785	21,300	106.0
Treatment and Disposal - Maintenance	100,965	105,561	( 4,596 )	95.7
Customer Accounts	60,490	56,647	3,843	106.8
Administrative and General	89,208	92,613	( 3,404 )	96.3
Depreciation	421,969	406,505	15,464	103.8
<b>Total Operating Expenses</b>	<b>1,169,023</b>	<b>1,099,441</b>	<b>69,582</b>	<b>106.3</b>
<b>Operating Income (Loss)</b>	<b>324,807</b>	<b>405,809</b>	<b>( 81,002 )</b>	<b>80.0</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	6,651	7,906	( 1,255 )	84.1
Non Utility Income	519,948		519,948	.0
Merchandising, Jobbing & Contract Income	7,031	6,661	370	105.6
Merchandising, Jobbing & Contract Expense	( 1,351 )	( 1,578 )	227	( 85.6 )
Amortization Expense	( 16,085 )	( 16,085 )		( 100.0 )
Interest Expense	( 89,720 )	( 65,251 )	( 24,469 )	( 137.5 )
<b>Total Non-Operating Revenue (Expense)</b>	<b>426,474</b>	<b>( 68,347 )</b>	<b>494,821</b>	<b>624.0</b>
<b>Net Income Before Amortizations</b>	<b>751,282</b>	<b>337,462</b>	<b>413,820</b>	<b>222.6</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>751,282</b>	<b>337,462</b>	<b>413,820</b>	<b>222.6</b>
Operating Transfers In (Out)	( 63,714 )	( 62,578 )	( 1,136 )	( 101.8 )
<b>Increase (Decrease) in Retained Earnings</b>	<b>687,568</b>	<b>274,884</b>	<b>412,684</b>	<b>250.1</b>
<b>RETAINED EARNINGS – Beginning of Period</b>	<b>13,348,499</b>	<b>12,175,696</b>	<b>1,172,803</b>	<b>109.6</b>
<b>RETAINED EARNINGS – END OF PERIOD</b>	<b>14,036,067</b>	<b>12,450,580</b>	<b>1,585,487</b>	<b>112.7</b>

**ROCHELLE MUNICIPAL UTILITIES**

**BALANCE SHEET – ELECTRIC FUND**  
October 31, 2011 and 2010

	October 31, 2011	October 31, 2010
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	67,492,554	65,629,748
Less: Accumulated Depreciation	( 34,323,090 )	( 31,858,511 )
Net Plant in Service	33,169,464	33,771,237
<b>CURRENT ASSETS</b>		
Cash & Investments	8,345,355	6,196,763
Customer Accounts Receivable	3,312,518	2,499,130
Other Accounts Receivable		
Inventory	1,761,976	1,034,854
Prepaid Expenses	198,442	189,436
Total Current Assets	13,618,291	9,920,183
<b>RESTRICTED ASSETS</b>	9,720,467	10,021,075
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	117,186	204,977
Other Deferred Debits	88,084	107,659
Interdepartmental Loan Receivable	1,394,739	1,495,948
Total Non-Current Assets	1,600,009	1,808,584
<b>TOTAL ASSETS</b>	58,108,231	55,521,079
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	43,209,467	39,990,827
Contribution in Aid of Construction (Net)		
Total Equity	43,209,467	39,990,827
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	1,818,232	1,487,250
Accrued Liabilities	168,672	151,757
Total Current Liabilities	1,986,904	1,639,007
<b>Non-Current Liabilities:</b>		
Bonds Payable	12,415,023	13,375,196
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	496,838	516,049
Total Non-Current Liabilities	12,911,860	13,891,245
Total Liabilities	14,898,764	15,530,252
<b>TOTAL LIABILITIES AND EQUITY</b>	58,108,231	55,521,079

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 6 Months Ending October 31, 2011 and 2010

	2011	2010	Variance	%
<b>OPERATING REVENUES</b>				
Residential	2,790,012	2,625,587	164,425	106.3
Small General Service	2,348,815	2,139,335	209,480	109.8
Large General Service	8,489,971	7,558,385	931,587	112.3
Public Street Lighting	66,426	66,466 (	40 )	99.9
Interdepartmental	196,179	236,110 (	39,931 )	83.1
Forfeited Discounts	35,497	43,752 (	8,255 )	81.1
Other Operating Revenues	38,992	38,522	470	101.2
<b>Total Operating Revenues</b>	<b>13,965,894</b>	<b>12,708,157</b>	<b>1,257,736</b>	<b>109.9</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	7,878,281	7,207,889	670,392	109.3
Generation - Operation	276,639	441,489 (	164,850 )	62.7
Generation - Maintenance	254,033	143,665	110,368	176.8
Transmission - Operation	1,155	1,704 (	549 )	67.8
Distribution - Operation	390,672	389,080	1,592	100.4
Distribution - Maintenance	269,082	277,527 (	8,445 )	97.0
Depreciation	1,015,367	949,366	66,002	107.0
Taxes Other Than Income Taxes	66,097	71,622 (	5,525 )	92.3
Customer Accounts	172,101	164,107	7,994	104.9
Administrative & General	911,255	765,305	145,950	119.1
Indirect Transfers to Municipality				.0
<b>Total Operating Expenses</b>	<b>11,234,682</b>	<b>10,411,753</b>	<b>822,929</b>	<b>107.9</b>
<b>Operating Income (Loss)</b>	<b>2,731,212</b>	<b>2,296,404</b>	<b>434,807</b>	<b>118.9</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	11,563	17,036 (	5,473 )	67.9
Merchandising, Jobbing & Contract Income		5,660 (	5,660 )	.0
Merchandising, Jobbing & Contract Expense	( 109,373 )	( 83,408 )	( 25,966 )	( 131.1 )
Amortization Expense	( 12,513 )	( 12,513 )		( 100.0 )
Interest Expense	( 298,314 )	( 302,974 )	4,660	( 98.5 )
Non-Operating Revenue (Expense)	( 140 )	8,945 (	9,085 )	( 1.6 )
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 408,777 )</b>	<b>( 367,253 )</b>	<b>( 41,524 )</b>	<b>( 111.3 )</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>2,322,434</b>	<b>1,929,151</b>	<b>393,283</b>	<b>120.4</b>
<b>Operating Transfers In (Out)</b>	<b>( 693,615 )</b>	<b>( 634,474 )</b>	<b>( 59,141 )</b>	<b>( 109.3 )</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>1,628,819</b>	<b>1,294,677</b>	<b>334,143</b>	<b>125.8</b>
<b>RETAINED EARNINGS – Beginning of Period</b>	<b>41,580,648</b>	<b>38,696,150</b>	<b>2,884,497</b>	<b>107.5</b>
<b>RETAINED EARNINGS – END OF PERIOD</b>	<b>43,209,467</b>	<b>39,990,827</b>	<b>3,218,640</b>	<b>108.1</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – COMMUNICATIONS

October 31, 2011 and 2010

	October 31, 2011	October 31, 2010
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	3,055,100	2,953,847
Tech Center Building		
Less: Accumulated Depreciation	( 2,432,505 )	( 2,400,458 )
Net Plant in Service	622,595	553,390
<b>LAND</b>		
Land		
Land		
<b>CURRENT ASSETS</b>		
Cash & Investments	( 80,936 )	( 57,161 )
Customer Accounts Receivable	23,488	56,005
Miscellaneous Accounts Receivable		5,288
Prepaid Expenses	4,742	6,474
Inventory	32,718	70,728
Total Current Assets	( 19,987 )	81,332
<b>TOTAL ASSETS</b>	602,607	634,722
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	( 313,996 )	( 270,103 )
Revenue over Expenditures	59,577	1,403
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	98,503	84,221
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	9,004	15,321
Accrued Liabilities	25,869	12,219
Other Liabilities		
Total Current Liabilities	34,873	27,541
<b>Non-Current Liabilities:</b>		
Interdepartmental Loan Payable	469,232	522,960
2008 Bonds Payable		
Total Non-Current Liabilities	469,232	522,960
Total Liabilities	504,105	550,501
<b>TOTAL LIABILITIES AND EQUITY</b>	602,607	634,722

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 6 Months Ending October 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>	<u>Variance</u>	<u>%</u>
<b>OPERATING REVENUES</b>				
Network Administration Fees	267,364	215,370	51,995	124.1
VOIP Services	21,484	17,300	4,183	124.2
Misc Revenues		1,640 (	1,640 )	.0
Network and Hardware Support	930	5,790 (	4,860 )	16.1
Data Services	2,874	38,798 (	35,924 )	7.4
Fiber Internet Access	104,411	64,026	40,384	163.1
Dial-up Internet Access	12,847	15,762 (	2,915 )	81.5
Wireless Internet Access	53,400	71,163 (	17,763 )	75.0
Network Internet Access	10,198	10,198		100.0
Web Site Host	4,210	3,870	340	108.8
Web Site Development		98 (	98 )	.0
Activation Fee	25		25	.0
Wireless Installation		61 (	61 )	.0
Mailboxes	1,383	1,277	106	108.3
Forfeited Discounts	655	722 (	67 )	90.7
<b>Total Operating Revenues</b>	<u>479,779</u>	<u>446,073</u>	<u>33,705</u>	<u>107.6</u>
<b>OPERATING EXPENSES</b>				
Personnel	154,852	152,898	1,954	101.3
Insurance Benefits	30,176	29,777	398	101.3
Pension & Other Benefits	33,286	28,271	5,015	117.7
Contractual Services- Maintenance	14,799	36,231 (	21,432 )	40.9
Contractual Services- Professional	62,758	58,165	4,593	107.9
Contractual Services- Communications	25,182	56,966 (	31,784 )	44.2
Contractual Services- Professional Development	3,121	2,386	736	130.8
Service Charges	50,993	70,413 (	19,420 )	72.4
Commodities - Maintenance Supplies	141	6,947 (	6,806 )	2.0
Commodities - General Supplies	7,566	5,262	2,304	143.8
Other Expenditures	( 698 )	( 825 )	126 (	84.7 )
Depreciation	15,098	16,949 (	1,851 )	89.1
Transfer to Administrative Services	8,990	8,187	803	109.8
<b>Total Operating Expenses</b>	<u>406,264</u>	<u>471,627 (</u>	<u>65,363 )</u>	<u>86.1</u>
<b>Operating Income (Loss)</b>	<u>73,515</u>	<u>( 25,553 )</u>	<u>99,068</u>	<u>287.7</u>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Merchandising, Jobbing, & Contract Income		44,905 (	44,905 )	.0
Merchandising, Jobbing, & Contract Expense	( 13,147 )	( 15,734 )	2,587 (	83.6 )
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	( 790 )	( 2,215 )	1,425 (	35.7 )
<b>Total Non-Operating Revenue (Expense)</b>	<u>( 13,938 )</u>	<u>26,956 (</u>	<u>40,894 )</u>	<u>( 51.7 )</u>
<b>Increase (Decrease) in Retained Earnings</b>	<u>59,577</u>	<u>1,403</u>	<u>58,174</u>	<u>4,247.8</u>

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 6 Months Ending October 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>( 313,996 )</u>	<u>( 270,103 )</u>	<u>( 43,893 )</u>	<u>( 116.3 )</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>( 254,419 )</u></u>	<u><u>( 268,701 )</u></u>	<u><u>14,281</u></u>	<u><u>( 94.7 )</u></u>