

CITY OF ROCHELLE

**GENERAL FUND BUDGET SUMMARY
For the 6 Months Ending October 31, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	97,610	1,248,295	1,319,474	71,179 -	94.61
Licenses and Permits	34,039	357,194	631,250	274,056 -	56.59
Intergovernmental Revenue	232,993	1,585,430	2,944,000	1,358,570 -	53.85
Fines, Forfeitures & Penalties	7,507	57,977	120,000	62,023 -	48.31
Public Charges for Services	89,277	408,836	829,344	420,508 -	49.30
Other Fees	22,593	143,656	302,849	159,193 -	47.43
Miscellaneous Revenues	6,632	30,917	54,000	23,083 -	57.25
Other Financing Sources	168,358	1,120,428	2,128,293	1,007,866 -	52.64
Total Revenues	659,008	4,952,732	8,329,210	3,376,478 -	59.46
OPERATING EXPENSES					
Mayor and City Council	5,978	29,476	65,200	35,724 -	45.21
City Manager	13,062	79,101	164,297	85,196 -	48.14
City Attorney	11,650	68,212	116,550	48,338 -	58.53
City Clerk	14,404	85,924	170,029	84,106 -	50.53
Police Department	296,470	1,506,927	2,939,819	1,432,892 -	51.26
Fire Department	168,732	880,476	1,630,878	750,402 -	53.99
Community Development	25,617	156,441	303,479	147,038 -	51.55
Engineering	20,485	143,252	299,376	156,124 -	47.85
Street Division	112,086	778,200	1,718,039	939,839 -	45.30
Cemetery Division	7,954	50,877	114,458	63,581 -	44.45
Municipal Building	44,862	254,964	524,635	269,671 -	48.60
Economic Development	20,767	123,651	248,697	125,046 -	49.72
Total Expenses	742,066	4,157,500	8,295,457	4,137,957 -	50.12
Revenue Over Expenses	83,058 -	795,232	33,753	761,479	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	14,277.04	944,459.93	1,008,162.00	(63,702.07)	93.7
01-11-31110 PROPERTY TAX - POLICE PENSION	46,075.96	95,150.04	102,982.00	(7,831.96)	92.4
01-11-31120 PROPERTY TAX - FIRE PENSION	35,041.08	72,362.23	78,330.00	(5,967.77)	92.4
01-11-31500 ROAD & BRIDGE TAX	2,215.97	136,322.45	130,000.00	6,322.45	104.9
TOTAL TAXES	97,610.05	1,248,294.65	1,319,474.00	(71,179.35)	94.6
<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	.00	22,250.00	16,800.00	5,450.00	132.4
01-11-32500 FRANCHISE LICENSE	.00	56,034.85	109,000.00	(52,965.15)	51.4
01-11-32510 TELECOMMUNICATIONS TAX	27,708.62	234,520.28	330,000.00	(95,479.72)	71.1
01-11-32600 AMUSEMENT LICENSE	.00	.00	2,500.00	(2,500.00)	.0
01-11-32900 OTHER LICENSES	.00	5,000.00	70,400.00	(65,400.00)	7.1
01-11-33100 BUILDING PERMITS	6,305.00	38,314.00	100,000.00	(61,686.00)	38.3
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	25.00	1,075.00	2,550.00	(1,475.00)	42.2
TOTAL LICENSES & PERMITS	34,038.62	357,194.13	631,250.00	(274,055.87)	56.6
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	81,219.57	550,335.45	758,000.00	(207,664.55)	72.6
01-11-34200 REPLACEMENT TAX	(10,234.39)	69,926.60	180,000.00	(110,073.40)	38.9
01-11-34400 SALES TAX	150,906.96	893,588.44	1,850,000.00	(956,411.56)	48.3
01-11-34450 LOCAL USE TAX	11,100.52	70,573.68	156,000.00	(85,426.32)	45.2
01-11-34750 STATE GRANT - POLICE EQUIP	.00	.00	.00	.00	.0
01-11-34755 STATE GRANTS	.00	1,006.00	.00	1,006.00	.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 DONATIONS	.00	.00	.00	.00	.0
01-11-34860 POLICE TRAINING REIMBURSEMENT	.00	.00	.00	.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	232,992.66	1,585,430.17	2,944,000.00	(1,358,569.83)	53.9
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	7,507.37	57,976.64	120,000.00	(62,023.36)	48.3
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	7,507.37	57,976.64	120,000.00	(62,023.36)	48.3
<u>PUBLIC CHARGES FOR SERVICES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	59,843.69	249,022.30	544,572.00	(295,549.70)	45.7
01-11-36611 AMBULANCE FEES OTHER	.00	.00	.00	.00	.0
01-11-36700 POLICE FEES	7,415.00	43,250.00	65,000.00	(21,750.00)	66.5
01-11-36800 FIRE PROTECTION FEES	3,699.75	22,198.50	44,772.00	(22,573.50)	49.6
01-11-36900 STREET DIVISION FEES	11,318.31	43,464.75	75,000.00	(31,535.25)	58.0
01-11-39960 WATER RECL SOLID WASTE CHARGE	7,000.00	50,900.00	100,000.00	(49,100.00)	50.9
TOTAL PUBLIC CHARGES FOR SERVICES	89,276.75	408,835.55	829,344.00	(420,508.45)	49.3

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	2,525.00	12,425.00	21,000.00	(8,575.00)	59.2
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	42,750.00	85,500.00	(42,750.00)	50.0
01-11-37900 OTHER REVENUES	10,362.42	70,362.82	124,349.00	(53,986.18)	56.6
01-11-37901 REIMBURSED DEVELOPER FEES	2,331.00	12,971.25	66,000.00	(53,028.75)	19.7
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	250.00	5,147.00	5,500.00	(353.00)	93.6
TOTAL OTHER FEES	22,593.42	143,656.07	302,849.00	(159,192.93)	47.4

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	229.51	970.78	1,500.00	(529.22)	64.7
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	2,012.00	9,208.00	15,000.00	(5,792.00)	61.4
01-11-38800 CEMETERY RECEIPTS	749.20	2,429.20	4,500.00	(2,070.80)	54.0
01-11-38900 MISCELLANEOUS	3,641.10	18,768.20	30,000.00	(13,231.80)	55.9
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	6,631.81	30,917.43	54,000.00	(23,082.57)	57.3

OTHER FINANCING SOURCES

01-11-39200 PROCEEDS-FIXED ASSET SALES	.00	2,281.00	.00	2,281.00	.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	103,930.92	623,585.52	1,247,171.00	(623,585.48)	50.0
01-11-39920 TRANSFER FROM WATER	7,155.75	42,934.50	85,869.00	(42,934.50)	50.0
01-11-39930 TRANSF FROM WATER RECLAMATION	10,687.75	64,126.50	128,253.00	(64,126.50)	50.0
01-11-39940 AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	40,500.00	81,000.00	(40,500.00)	50.0
01-11-39946 SALES TAX FUND TRANSFER	19,000.00	114,000.00	228,000.00	(114,000.00)	50.0
01-11-39947 AMBULANCE FUND TRANSFER	.00	108,000.00	108,000.00	.00	100.0
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, 2012

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL OTHER FINANCING SOURCES	168,357.75	1,120,427.50	2,128,293.00	(1,007,865.50)	52.6
TOTAL FUND REVENUE	659,008.43	4,952,732.14	8,329,210.00	(3,376,477.86)	59.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

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, 2012

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, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,300.90	25,776.72	50,500.00 (	24,723.28)	51.0
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	105.00	200.00 (	95.00)	52.5
01-12-56100-000 DUES	.00	175.00	2,000.00 (	1,825.00)	8.8
01-12-56200-000 TRAVEL EXPENSES	.00	781.90	5,000.00 (	4,218.10)	15.6
01-12-56500-000 PUBLICATIONS	.00	.00	200.00 (	200.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	1,552.39	1,902.39	4,000.00 (	2,097.61)	47.6
01-12-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000 OFFICE SUPPLIES	124.30	226.27	600.00 (	373.73)	37.7
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00 (	2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	509.00	500.00	9.00	101.8
01-12-91200-000 RECRUITMENT	.00	.00	.00	.00	.0
 TOTAL MAYOR/CITY COUNCIL	 5,977.59	 29,476.28	 65,200.00 (	35,723.72)	 45.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	9,285.83	51,349.27	109,018.00 (	57,668.73)	47.1
01-13-42100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-13-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-13-42400-000 VACATION	.00	3,687.60	.00	3,687.60	.0
01-13-42500-000 SICK	.00	78.48	.00	78.48	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	2,552.00	15,130.94	30,461.00 (	15,330.06)	49.7
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	114.49	500.00 (	385.51)	22.9
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	.00	.00	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	49.00	.00	49.00	.0
01-13-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-13-55100-000 POSTAGE	180.34	2,339.34	7,000.00 (	4,660.66)	33.4
01-13-55300-000 PUBLISHING	.00	53.75	1,500.00 (	1,446.25)	3.6
01-13-55400-000 PRINTING	.00	.00	750.00 (	750.00)	.0
01-13-56100-000 DUES	145.00	280.00	600.00 (	320.00)	46.7
01-13-56200-000 TRAVEL EXPENSES	885.34	1,361.95	3,500.00 (	2,138.05)	38.9
01-13-56300-000 TRAINING	.00	65.00	700.00 (	635.00)	9.3
01-13-56400-000 TUITION	.00	.00	.00	.00	.0
01-13-56500-000 PUBLICATIONS	.00	.00	500.00 (	500.00)	.0
01-13-56600-000 CONFERENCE	48.30	853.18	1,200.00 (	346.82)	71.1
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	163.30	922.22	1,500.00 (	577.78)	61.5
01-13-65200-000 SAFETY PROGRAM FEES	.00	.00	.00	.00	.0
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00 (	300.00)	.0
01-13-83000-000 EQUIPMENT	.00	472.78	3,000.00 (	2,527.22)	15.8
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	1,144.00	6,665.50	7,000.00 (	334.50)	95.2
TOTAL CITY CLERK	14,404.11	85,923.50	170,029.00 (	84,105.50)	50.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

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, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,832.06	15,949.55	35,532.00 (	19,582.45)	44.9
01-17-42200-000 SALARIES-PART-TIME	906.63	5,348.93	11,253.00 (	5,904.07)	47.5
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00 (	500.00)	.0
01-17-42400-000 VACATION	111.20	2,072.56	.00	2,072.56	.0
01-17-42500-000 SICK	136.72	290.53	.00	290.53	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,690.98	9,998.84	21,083.00 (	11,084.16)	47.4
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	306.50	1,660.26	7,000.00 (	5,339.74)	23.7
01-17-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	.00	.00	.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	600.00 (	600.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	109.30	225.60	1,850.00 (	1,624.40)	12.2
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	19,710.92	118,265.52	236,531.00 (	118,265.48)	50.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	6,752.00	24,118.85	27,500.00 (	3,381.15)	87.7
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	265.23	1,519.58	3,250.00 (	1,730.42)	46.8
01-17-55300-000 PUBLISHING	.00	.00	.00	.00	.0
01-17-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-17-57100-000 UTILITIES	4,758.53	33,984.55	56,455.00 (	22,470.45)	60.2
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	283.00	500.00 (	217.00)	56.6
01-17-57900-000 OTHER CONTRACTUAL SERVICES	50.55	443.99	1,000.00 (	556.01)	44.4
01-17-59500-000 PROPERTY TAX	.00	2,752.92	4,225.00 (	1,472.08)	65.2
01-17-61000-000 MAINTENANCE SUPPLIES	94.95	213.16	.00	213.16	.0
01-17-61100-000 MAINTENANCE BUILDING	.00	214.00	12,000.00 (	11,786.00)	1.8
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00 (	200.00)	.0
01-17-61300-000 SUPPLIES (VEHICLE)	.00	.00	.00	.00	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	1,225.50	1,343.39	2,300.00 (	956.61)	58.4
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	26.00	1,040.87	3,000.00 (	1,959.13)	34.7
01-17-65400-000 GENERAL SUPPLIES	456.19	2,608.65	5,000.00 (	2,391.35)	52.2
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	.00	.00	.00	.00	.0
01-17-83000-000 EQUIPMENT	.00	.00	4,000.00 (	4,000.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	.00	.00	.0
01-17-91100-000 COMMUNITY RELATIONS	.00	301.00	26,200.00 (	25,899.00)	1.2
01-17-92000-000 CONTINGENCY	.00	.00	.00	.00	.0
01-17-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
01-17-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
01-17-99910-000 TRANSFER AMBULANCE FUND	.00	.00	.00	.00	.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	5,388.00	32,328.00	64,656.00 (	32,328.00)	50.0
TOTAL MUNICIPAL BUILDING	44,861.76	254,963.75	524,635.00 (	269,671.25)	48.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

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	11,649.50	67,596.57	85,000.00 (	17,403.43)	79.5
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	375.00	30,000.00 (	29,625.00)	1.3
01-18-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,200.00 (	1,200.00)	.0
01-18-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-18-55400-000 PRINTING	.00	.00	.00	.00	.0
01-18-56100-000 DUES	.00	.00	100.00 (	100.00)	.0
01-18-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-18-56300-000 TRAINING	.00	.00	.00	.00	.0
01-18-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-18-56600-000 CONFERENCE EXPENSES	.00	240.00	250.00 (	10.00)	96.0
01-18-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-18-85100-000 OFFICE SUPPLIES	.00	.00	.00	.00	.0
01-18-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
TOTAL CITY ATTORNEY	11,649.50	68,211.57	116,550.00 (	48,338.43)	58.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

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)	10,823.78	61,901.89	124,378.00 (	62,476.11)	49.8
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	81.59	2,665.90	.00	2,665.90	.0
01-19-42500-000 SICK PAY	131.52	775.30	.00	775.30	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	1,710.38	10,293.88	19,919.00 (	9,625.12)	51.7
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	69.99	419.57	1,500.00 (	1,080.43)	28.0
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	129.50	781.91	2,200.00 (	1,418.09)	35.5
01-19-56200-000 TRAVEL EXPENSES	100.52	427.37	4,000.00 (	3,572.63)	10.7
01-19-56400-000 TUITION	.00	.00	700.00 (	700.00)	.0
01-19-56500-000 PUBLICATIONS	.00	.00	100.00 (	100.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	.00	1,448.18	2,500.00 (	1,051.82)	57.9
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	14.99	153.10	1,000.00 (	846.90)	15.3
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	.00	233.50	2,000.00 (	1,766.50)	11.7
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
 TOTAL CITY MANAGER	 13,062.27	 79,100.60	 164,297.00 (	85,196.40)	 48.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT		89,955.23	517,675.70	1,040,711.00	(523,035.30)	49.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

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, 2012

FUND 01

MTD ACTUAL YTD ACTUAL BUDGET VARIANCE PCNT

POLICE DEPARTMENT

01-21-42100-000	SALARIES - REGULAR	137,038.91	755,604.64	1,668,814.00	(913,209.36)	45.3
01-21-42200-000	SALARIES - PART-TIME	7,546.26	32,622.70	60,000.00	(27,377.30)	54.4
01-21-42300-000	SALARIES - OVERTIME	16,313.87	56,921.67	120,000.00	(63,078.33)	47.4
01-21-42400-000	SALARIES - VACATION PAY	5,984.50	84,253.22	120,000.00	(35,746.78)	70.2
01-21-42500-000	SALARIES - SICK PAY	1,789.97	8,783.59	22,440.00	(13,656.41)	39.1
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	1,513.07	8,850.67	18,000.00	(9,149.33)	49.2
01-21-43000-000	CONTRIBUTION TO POLICE PENSION	68,954.03	166,921.11	174,577.00	(7,655.89)	95.6
01-21-45100-000	HEALTH INSURANCE	37,539.11	220,814.06	454,512.00	(233,697.94)	48.6
01-21-47100-000	UNIFORM ALLOWANCE	368.59	4,204.47	20,000.00	(15,795.53)	21.0
01-21-47400-000	CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000	MAINTENANCE - EQUIPMENT	2,276.23	16,071.98	32,000.00	(15,928.02)	50.2
01-21-51300-000	MAINTENANCE - VEHICLE	4,854.07	20,281.90	21,000.00	(718.10)	96.6
01-21-53300-000	LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000	MEDICAL SERVICES	398.00	1,272.00	1,200.00	72.00	106.0
01-21-53700-000	DATA PROCESSING SERVICES	.00	16,028.00	20,000.00	(3,972.00)	80.1
01-21-54900-000	OTHER PROFESSIONAL SERVICES	46.50	219.00	1,000.00	(781.00)	21.9
01-21-55100-000	POSTAGE	.00	123.79	700.00	(576.21)	17.7
01-21-55200-000	TELEPHONE	1,465.81	7,731.63	18,000.00	(10,268.37)	43.0
01-21-55300-000	PUBLISHING	.00	95.00	500.00	(405.00)	19.0
01-21-55400-000	PRINTING	1,034.05	1,268.80	2,500.00	(1,231.20)	50.8
01-21-56100-000	DUES	139.50	725.41	5,300.00	(4,574.59)	13.7
01-21-56200-000	TRAVEL EXPENSES	117.04	507.40	2,000.00	(1,492.60)	25.4
01-21-56300-000	TRAINING	.00	4,380.00	12,000.00	(7,620.00)	36.5
01-21-56400-000	TUITION REIMBURSEMENT	.00	.00	4,176.00	(4,176.00)	.0
01-21-56500-000	PUBLICATIONS	.00	.00	.00	.00	.0
01-21-57100-000	UTILITIES	97.14	615.74	1,200.00	(584.26)	51.3
01-21-57800-000	ANIMAL CONTROL	312.75	892.50	5,000.00	(4,107.50)	17.9
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	.00	767.26	3,000.00	(2,232.74)	25.6
01-21-65100-000	OFFICE SUPPLIES	526.88	2,910.61	10,000.00	(7,089.39)	29.1
01-21-65200-000	OPERATING SUPPLIES	1,544.30	3,526.60	10,000.00	(6,473.40)	35.3
01-21-65400-000	JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000	AUTOMOBILE FUEL/OIL	6,608.99	34,432.74	66,000.00	(31,567.26)	52.2
01-21-65800-000	PRISONER SUPPLIES	.00	.00	1,000.00	(1,000.00)	.0
01-21-65900-000	DARE ACCOUNT EXPENSES	.00	.00	.00	.00	.0
01-21-66200-000	K9 SUPPLIES	.00	.00	500.00	(500.00)	.0
01-21-68400-000	MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-21-83000-000	CAPITAL OUTLAY - EQUIPMENT	.00	.00	5,400.00	(5,400.00)	.0
01-21-83500-000	CAPITAL OUTLAY - SAFETY EQUIP.	.00	.00	.00	.00	.0
01-21-84000-000	CAPITAL OUTLAY - VEHICLES	.00	55,676.90	56,000.00	(323.10)	99.4
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	.00	423.16	2,500.00	(2,076.84)	16.9
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, 2012

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL POLICE DEPARTMENT	296,469.57	1,506,926.55	2,939,819.00	(1,432,892.45)	51.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	67,798.65	375,962.11	885,000.00	(509,037.89)	42.5
01-22-42200-000 SALARIES - PART-TIME	5,743.00	37,752.16	67,543.00	(29,790.84)	55.9
01-22-42300-000 SALARY EXPENSE - OVERTIME	13,464.03	101,099.59	120,000.00	(18,900.41)	84.3
01-22-42400-000 SALARIES - VACATION PAY	3,307.18	34,378.98	.00	34,378.98	.0
01-22-42500-000 SALARIES - SICK PAY	609.17	2,822.29	.00	2,822.29	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	52,440.01	149,780.16	151,658.00	(1,877.84)	98.8
01-22-45100-000 HEALTH INSURANCE	17,669.28	110,743.97	238,961.00	(128,217.03)	46.3
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	27.00	5,313.60	12,000.00	(6,686.40)	44.3
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.50	1,841.25	5,000.00	(3,158.75)	36.8
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	.00	3,465.07	7,000.00	(3,534.93)	49.5
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	21.21	1,305.61	8,000.00	(6,694.39)	16.3
01-22-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-22-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-22-53400-000 MEDICAL SERVICES	.00	.00	4,500.00	(4,500.00)	.0
01-22-53700-000 DATA PROCESSING SERVICES	.00	.00	.00	.00	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	1,246.45	16,231.77	43,566.00	(27,334.23)	37.3
01-22-55100-000 POSTAGE	29.34	41.04	200.00	(158.96)	20.5
01-22-55200-000 TELEPHONE	783.54	4,358.65	8,400.00	(4,041.35)	51.9
01-22-55400-000 PRINTING	.00	538.00	500.00	38.00	107.6
01-22-56100-000 DUES	222.00	1,151.00	1,200.00	(49.00)	95.9
01-22-56200-000 TRAVEL EXPENSES	525.62	1,157.23	1,750.00	(592.77)	66.1
01-22-56300-000 TRAINING	(90.00)	1,836.61	7,000.00	(5,163.39)	26.2
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,000.00	(2,000.00)	.0
01-22-56500-000 PUBLICATIONS	197.50	454.98	1,000.00	(545.02)	45.5
01-22-57100-000 UTILITIES	1,089.45	7,700.73	17,000.00	(9,299.27)	45.3
01-22-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-22-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-22-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	(18.97)	1,366.38	3,000.00	(1,633.62)	45.6
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	155.69	1,840.35	5,000.00	(3,159.65)	36.8
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	360.99	1,497.51	5,000.00	(3,502.49)	30.0
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	127.81	1,560.51	2,500.00	(939.49)	62.4
01-22-65200-000 OPERATING SUPPLIES	925.46	5,325.76	12,600.00	(7,274.24)	42.3
01-22-65400-000 JANITORIAL SUPPLIES	367.20	1,524.28	2,500.00	(975.72)	61.0
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,690.23	9,425.93	18,000.00	(8,574.07)	52.4
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.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
TOTAL FIRE DEPARTMENT	168,732.34	880,475.52	1,630,878.00	(750,402.48)	54.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

		FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
TOTAL PUBLIC SAFETY	465,201.91	2,387,402.07	4,570,697.00	(2,183,294.93)	52.2	

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

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, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	47,461.56	286,764.90	638,912.00	(352,147.10)	44.9
01-41-42200-000 SALARIES (PART-TIME)	.00	7,956.00	8,200.00	(244.00)	97.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	2,355.43	4,905.08	56,595.00	(51,689.92)	8.7
01-41-42400-000 VACATION	7,558.19	36,911.34	.00	36,911.34	.0
01-41-42500-000 SICK	270.15	1,955.88	.00	1,955.88	.0
01-41-42600-000 SALARIES-PAGER PAY	1,258.29	7,462.93	19,115.00	(11,652.07)	39.0
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	14,860.17	90,715.54	187,417.00	(96,701.46)	48.4
01-41-47100-000 UNIFORM ALLOWANCE	60.00	390.00	1,000.00	(610.00)	39.0
01-41-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000 CLOTHING ACQUISITION	355.86	625.36	2,000.00	(1,374.64)	31.3
01-41-51100-000 MAINTENANCE (BUILDING)	150.00	150.00	2,500.00	(2,350.00)	6.0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	240.00	2,438.15	16,500.00	(14,061.85)	14.8
01-41-51300-000 MAINT.SERVICE-VEHICLE	1,720.10	3,641.19	15,000.00	(11,358.81)	24.3
01-41-51400-000 MAINTENANCE STREET	5,083.38	11,934.56	23,500.00	(11,565.44)	50.8
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	.0
01-41-52900-000 MAINTENANCE OTHER	.00	.00	5,000.00	(5,000.00)	.0
01-41-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-41-53600-000 JANITORIAL SERVICES	216.40	1,281.05	3,000.00	(1,718.95)	42.7
01-41-54900-000 OTHER PROFESSIONAL SERVICES	585.00	3,897.00	15,000.00	(11,103.00)	26.0
01-41-55100-000 POSTAGE	.00	5.80	200.00	(194.20)	2.9
01-41-55200-000 TELEPHONE	290.33	1,716.75	5,100.00	(3,383.25)	33.7
01-41-55300-000 PUBLISHING	.00	57.85	500.00	(442.15)	11.6
01-41-55600-000 DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000 TRAVEL EXPENSES	.00	12.09	300.00	(287.91)	4.0
01-41-56300-000 TRAINING	.00	190.00	1,000.00	(810.00)	19.0
01-41-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000 UTILITIES	1,074.59	6,839.84	16,000.00	(9,160.16)	42.8
01-41-57200-000 STREET LIGHTING	12,467.95	73,321.24	146,000.00	(72,678.76)	50.2
01-41-57800-000 ANIMAL CONTROL	.00	.00	.00	.00	.0
01-41-59400-000 LEASE OR RENTALS	.00	.00	5,000.00	(5,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	.00	753.98	4,500.00	(3,746.02)	16.8
01-41-61200-000 MAINTENANCE (EQUIPMENT)	95.80	3,600.52	16,000.00	(12,399.48)	22.5
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	2,928.54	12,920.14	35,000.00	(22,079.86)	36.9
01-41-61400-000 SUPPLIES STREETS	4,097.21	16,753.91	52,000.00	(35,246.09)	32.2
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	82,000.00	(82,000.00)	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	52.71	1,931.92	12,000.00	(10,068.08)	16.1
01-41-62900-000 SUPPLIES OTHER	632.84	2,815.06	18,000.00	(15,184.94)	15.6
01-41-65100-000 OFFICE SUPPLIES	44.92	270.30	2,000.00	(1,729.70)	13.5
01-41-65200-000 OPERATING SUPPLIES	108.07	2,529.89	8,000.00	(5,470.11)	31.6
01-41-65300-000 SMALL TOOLS	131.77	1,202.00	3,200.00	(1,998.00)	37.6
01-41-65400-000 JANITORIAL SUPPLIES	.00	192.38	1,000.00	(807.62)	19.2
01-41-65500-000 GASOLINE/OIL	7,599.00	31,662.90	66,500.00	(34,837.10)	47.6
01-41-66100-000 SAFETY SUPPLIES	387.99	1,774.53	3,500.00	(1,725.47)	50.7
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	83,732.00	87,500.00	(3,768.00)	95.7
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	74,888.00	128,000.00	(53,112.00)	58.5
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	20,000.00	(20,000.00)	.0
01-41-91100-000 COMMUNITY RELATIONS	.00	.00	500.00	(500.00)	.0
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL STREET DIVISION	112,086.25	778,200.08	1,718,039.00	(939,838.92)	45.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

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, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,848.31	25,425.66	59,925.00 (	34,499.34)	42.4
01-46-42200-000 SALARIES (PART-TIME)	.00	3,578.50	4,100.00 (	521.50)	87.3
01-46-42300-000 SALARY EXPENSE-OVERTIME	21.61	507.01	6,500.00 (	5,992.99)	7.8
01-46-42400-000 VACATION	24.69	4,864.77	.00	4,864.77	.0
01-46-42500-000 SICK PAY	115.24	115.24	.00	115.24	.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	1,690.98	9,998.84	21,083.00 (	11,084.16)	47.4
01-46-47100-000 UNIFORM ALLOWANCE	20.00	179.10	300.00 (	120.90)	59.7
01-46-47300-000 CLOTHING ACQUISITION	124.99	151.24	200.00 (	48.76)	75.6
01-46-51100-000 MAINTENANCE (BUILDING)	141.00	291.00	500.00 (	209.00)	58.2
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,000.00 (	1,000.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	294.00	1,000.00 (	706.00)	29.4
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	164.00	254.00	3,500.00 (	3,246.00)	7.3
01-46-55200-000 TELEPHONE	41.26	270.72	800.00 (	529.28)	33.8
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	124.40	720.65	2,300.00 (	1,579.35)	31.3
01-46-61100-000 MAINTENANCE BUILDING	102.50	199.19	300.00 (	100.81)	66.4
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	207.95	1,200.00 (	992.05)	17.3
01-46-61300-000 SUPPLIES (VEHICLE)	.00	30.79	500.00 (	469.21)	6.2
01-46-61400-000 SUPPLIES ROAD	.00	.00	.00	.00	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	28.77	1,198.07	1,500.00 (	301.93)	79.9
01-46-62900-000 SUPPLIES OTHER	.00	.00	.00	.00	.0
01-46-65200-000 OPERATING SUPPLIES	.00	61.30	1,200.00 (	1,138.70)	5.1
01-46-65300-000 SMALL TOOLS	.00	.00	1,000.00 (	1,000.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	20.98	150.00 (	129.02)	14.0
01-46-65500-000 GASOLINE/OIL	506.38	2,507.95	6,200.00 (	3,692.05)	40.5
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	.00	.00	.00	.0
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	7,954.13	50,876.96	114,458.00 (	63,581.04)	44.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,579.16	69,700.46	146,370.00 (	76,669.54)	47.6
01-48-42200-000 SALARIES-PART-TIME	1,897.50	18,497.75	12,200.00	6,297.75	151.6
01-48-42400-000 VACATION	780.07	3,060.57	.00	3,060.57	.0
01-48-42500-000 SICK	106.31	1,464.41	.00	1,464.41	.0
01-48-45100-000 HEALTH INSURANCE	3,381.96	19,997.68	42,166.00 (	22,168.32)	47.4
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	305.58	1,000.00 (	694.42)	30.6
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	1,813.56	1,500.00	313.56	120.9
01-48-51300-000 MAINT.SERVICE (VEHICLE)	56.00	81.40	1,500.00 (	1,418.60)	5.4
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	1,185.60	19,390.55	61,000.00 (	41,609.45)	31.8
01-48-54900-000 OTHER PROFESSIONAL SERVICES	500.18	1,605.13	3,500.00 (	1,894.87)	45.9
01-48-55100-000 POSTAGE	.00	.00	50.00 (	50.00)	.0
01-48-55200-000 TELEPHONE	173.08	1,143.00	2,400.00 (	1,257.00)	47.6
01-48-55300-000 PUBLISHING	31.50	85.02	200.00 (	114.98)	42.5
01-48-56100-000 DUES	.00	.00	500.00 (	500.00)	.0
01-48-56200-000 TRAVEL EXPENSES	36.67	157.72	900.00 (	742.28)	17.5
01-48-56300-000 TRAINING	.00	.00	900.00 (	900.00)	.0
01-48-56500-000 PUBLICATIONS	.00	.00	300.00 (	300.00)	.0
01-48-57100-000 UTILITIES	300.95	2,117.15	3,100.00 (	982.85)	68.3
01-48-61200-000 SUPPLIES (EQUIPMENT)	48.00	536.20	2,100.00 (	1,563.80)	25.5
01-48-65100-000 OFFICE SUPPLIES	12.33	486.26	900.00 (	413.74)	54.0
01-48-65300-000 SMALL TOOLS	43.48	68.57	840.00 (	771.43)	8.2
01-48-65400-000 JANITORIAL SUPPLIES	.00	226.98	480.00 (	253.02)	47.3
01-48-65500-000 GASOLINE & OIL	351.84	2,249.73	3,500.00 (	1,250.27)	64.3
01-48-67000-000 PRINT MATERIALS	.00	.00	50.00 (	50.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	264.76	6,200.00 (	5,935.24)	4.3
01-48-82000-000 BUILDING	.00	.00	2,100.00 (	2,100.00)	.0
01-48-83000-000 EQUIPMENT	.00	.00	4,720.00 (	4,720.00)	.0
01-48-84000-000 VEHICLES	.00	.00	.00	.00	.0
01-48-87000-000 FURNITURE	.00	.00	800.00 (	800.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00 (	100.00)	.0
TOTAL ENGINEERING	20,484.63	143,252.48	299,376.00 (	156,123.52)	47.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

	FUND 01				
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS	140,525.01	972,329.52	2,131,873.00	(1,159,543.48)	45.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

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)	17,351.00	101,633.35	220,786.00	(119,152.65)	46.0
01-44-42200-000 SALARIES (PART-TIME)	.00	.00	.00	.00	.0
01-44-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-44-42400-000 VACATION	952.87	5,472.78	.00	5,472.78	.0
01-44-42500-000 SICK	501.62	2,989.26	.00	2,989.26	.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	4,326.42	26,854.48	51,543.00	(24,688.52)	52.1
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	.00	.00	.0
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	544.48	1,500.00	(955.52)	36.3
01-44-52900-000 NUISANCE ABATEMENT	76.00	1,516.00	2,000.00	(484.00)	75.8
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	1,952.65	11,269.36	14,200.00	(2,930.64)	79.4
01-44-55100-000 POSTAGE	.00	451.00	.00	451.00	.0
01-44-55200-000 TELEPHONE	143.70	808.82	1,600.00	(791.18)	50.6
01-44-55300-000 PUBLISHING	329.30	2,038.10	4,000.00	(1,961.90)	51.0
01-44-55400-000 PRINTING	.00	73.50	800.00	(726.50)	9.2
01-44-56100-000 DUES	(300.00)	177.00	1,500.00	(1,323.00)	11.8
01-44-56200-000 TRAVEL EXPENSES	.00	28.87	200.00	(171.13)	14.4
01-44-56300-000 TRAINING	40.00	40.00	500.00	(460.00)	8.0
01-44-56500-000 PUBLICATIONS	.00	107.00	250.00	(143.00)	42.8
01-44-56600-000 CONFERENCE EXPENSES	.00	250.00	500.00	(250.00)	50.0
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	63.76	400.00	(336.24)	15.9
01-44-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65100-000 OFFICE SUPPLIES	33.27	922.58	1,500.00	(577.42)	61.5
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	210.14	1,201.14	2,200.00	(998.86)	54.6
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	.00	.00	.00	.0
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	.00	.00	.0
01-44-87000-000 FURNITURE	.00	.00	.00	.00	.0
01-44-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-44-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL COMMUNITY DEVELOPMENT	25,616.97	156,441.48	303,479.00	(147,037.52)	51.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

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, 2012

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)	10,759.19	65,825.10	131,412.00 (	65,586.90)	50.1
01-61-42100-000 SALARIES (FULL-TIME)	4,946.48	23,445.25	46,342.00 (	22,896.75)	50.6
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	537.79	2,789.01	.00	2,789.01	.0
01-61-42500-000 SICK	570.24	1,394.19	.00	1,394.19	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	3,411.46	22,648.67	51,543.00 (	28,894.33)	43.9
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	1,192.39	4,000.00 (	2,807.61)	29.8
01-61-55100-000 POSTAGE	.00	202.12	250.00 (	47.88)	80.9
01-61-55200-000 TELEPHONE	144.62	854.48	2,500.00 (	1,645.52)	34.2
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	.00	25.00	650.00 (	625.00)	3.9
01-61-56200-000 TRAVEL EXPENSES	64.38	3,394.96	4,000.00 (	605.04)	84.9
01-61-56300-000 TRAINING	50.00	50.00	1,000.00 (	950.00)	5.0
01-61-56500-000 PUBLICATIONS	.00	.00	250.00 (	250.00)	.0
01-61-56600-000 CONFERENCE	.00	38.31	1,000.00 (	961.69)	3.8
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	119.63	1,141.86	2,000.00 (	858.14)	57.1
01-61-65200-000 OPERATING SUPPLIES	.00	.00	.00	.00	.0
01-61-83000-000 EQUIPMENT	27.54	265.02	3,000.00 (	2,734.98)	8.8
01-61-91100-000 COMMUNITY RELATIONS	.00	125.00	.00	125.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	136.04	260.04	750.00 (	489.96)	34.7
TOTAL ECONOMIC DEVELOPMENT	20,767.37	123,651.40	248,697.00 (	125,045.60)	49.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 6 MONTHS ENDING OCTOBER 31, 2012

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	46,384.34	280,092.88	552,176.00	(272,083.12)	50.7
TOTAL FUND EXPENDITURES	742,066.49	4,157,500.17	8,295,457.00	(4,137,956.83)	50.1
NET REVENUE OVER EXPENDITURES	(83,058.06)	795,231.97	33,753.00	761,478.97	2356.0

CITY OF ROCHELLE
SPECIAL FUNDS BUDGET SUMMARY
For the 6 Months Ending October 31, 2012

	MTD Actual	YTD Actual	Budget	Variance	Pcnt
REVENUE BY FUND					
Audit	461	30,490	33,100	2,610 -	92.11
Insurance	3,087	204,185	221,000	16,815 -	92.39
Illinois Municipal Retirement	2,672	176,488	233,155	56,667 -	75.70
Social Security	2,732	180,203	195,075	14,872 -	92.38
Ambulance	48	337	2,000	1,663 -	16.84
Economic Development	0	0	0	0	.00
Motor Fuel Tax	58,688	156,357	661,500	505,143 -	23.64
Utility Tax	30,190	171,037	364,600	193,563 -	46.91
Travel and Tourism	19,734	120,803	230,150	109,347 -	52.49
Sales Tax	80,171	469,038	877,000	407,962 -	53.48
TIF	0	104,167	0	104,167	.00
Foreign Fire Insurance	0	8	17,060	17,052 -	.04
Capital Improvement	552,706	1,259,194	3,812,000	2,552,806 -	33.03
Stormwater Management	188	8,958	45,600	36,642 -	19.65
Technology Park	5	32	100	68 -	31.96
Debt Service	0	0	0	0	.00
Solid Waste	148,190	428,168	734,900	306,732 -	58.26
Technology Center	51,610	308,996	578,010	269,014 -	53.46
Airport	61,395	437,482	1,501,526	1,064,044 -	29.14
Railroad	26,431	140,377	5,331,380	5,191,003 -	2.63
Health Insurance	152,579	929,482	2,308,000	1,378,518 -	40.27
Administrative Services	32,993	197,956	395,912	197,956 -	50.00
Total Revenues	1,223,880	5,323,758	17,542,068	12,218,310 -	30.35

CITY OF ROCHELLE
SPECIAL FUNDS BUDGET SUMMARY
For the 6 Months Ending October 31, 2012

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	1,300	36,494	34,150	2,344	106.86
Insurance	62,262	188,857	311,000	122,143 -	60.73
Illinois Municipal Retirement	18,485	115,856	257,200	141,344 -	45.04
Social Security	15,028	96,124	195,000	98,876 -	49.29
Ambulance	6,785	287,574	147,535	140,039	194.92
Economic Development	0	0	0	0	.00
Motor Fuel Tax	166,917	388,456	807,000	418,544 -	48.14
Utility Tax	103,373	323,246	742,000	418,754 -	43.56
Travel and Tourism	56,854	135,345	204,800	69,455 -	66.09
Sales Tax	253,343	608,931	1,754,000	1,145,069 -	34.72
TIF	14,015	110,426	0	110,426	.00
Foreign Fire Insurance	0	5,268	51,350	46,082 -	10.26
Capital Improvement	474,749	1,297,491	4,409,177	3,111,686 -	29.43
Stormwater Management	0	37,917	378,000	340,083 -	10.03
Technology Park	0	2,495	173,750	171,255 -	1.44
Debt Service	245	1,470	0	1,470	.00
Solid Waste	63,597	342,550	643,256	300,706 -	53.25
Technology Center	62,389	270,009	335,251	65,242 -	80.54
Airport	66,257	959,919	1,416,113	456,194 -	67.79
Railroad	1,250,293	1,586,303	5,642,612	4,056,309 -	28.11
Health Insurance	104,260	706,947	2,143,996	1,437,049 -	32.97
Administrative Services	44,072	262,135	547,701	285,566 -	47.86
Total Expenses	<u>2,764,223</u>	<u>7,763,813</u>	<u>20,193,891</u>	<u>12,430,078 -</u>	<u>38.45</u>
Revenue Over Expenses	<u>1,540,343 -</u>	<u>2,440,055 -</u>	<u>2,651,823 -</u>	<u>211,768</u>	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND October 31, 2012 and 2011

	October 31, 2012	October 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	18,661,672	17,252,587
Less: Accumulated Depreciation	(5,333,026)	(4,897,311)
Net Plant in Service	13,328,646	12,355,276
CURRENT ASSETS		
Cash & Investments	1,124,105	702,898
Customer Accounts Receivable	236,512	219,575
Other Accounts Receivable	56,191	50,281
Inventory		
Prepaid Expenses	3,065	2,755
Total Current Assets	1,419,873	975,510
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	14,748,519	13,330,785
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,511,173	10,030,125
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	14,694,861	10,213,813
LIABILITIES		
Current Liabilities:		
Accounts Payable	29,442	223,736
Accrued Liabilities	24,216	82,363
Total Current Liabilities	53,658	306,099
Non-Current Liabilities:		
Note Payable - Associated Company		2,810,874
Other Non-Current Liabilities		
Total Non-Current Liabilities		2,810,874
Total Liabilities	53,658	3,116,973
TOTAL LIABILITIES AND EQUITY	14,748,519	13,330,785

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 6 Months Ending October 31, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Residential Sales	412,769	381,640	31,129	108.2
Commercial Sales	306,744	283,101	23,643	108.4
Industrial Sales	291,944	271,548	20,395	107.5
Interdepartmental Sales	8,673	8,008	665	108.3
Other Operating Revenues	41,155	58,222	(17,067)	70.7
Total Operating Revenues	1,061,285	1,002,520	58,764	105.9
OPERATING EXPENSES				
Source of Supply - Operations	116,899	101,177	15,722	115.5
Source of Supply - Maintenance	11,155	(6,456)	17,612	172.8
Water Treatment - Operations	72,876	74,570	(1,694)	97.7
Water Treatment - Maintenance	6,034	6,181	(147)	97.6
Distribution - Operations	49,599	36,442	13,157	136.1
Distribution - Maintenance	137,819	147,924	(10,105)	93.2
Customer Accounts	49,696	52,954	(3,258)	93.9
Administrative and General	62,599	59,842	2,757	104.6
Depreciation	194,500	178,929	15,572	108.7
Indirect Transfers to Municipality				.0
Total Operating Expenses	701,177	651,562	49,616	107.6
Operating Income (Loss)	360,107	350,958	9,149	102.6
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	180	400	(220)	45.0
Investment Income	1,032	728	304	141.8
Merchandising, Jobbing & Contract Income	3,783	895	2,888	422.7
Merchandising, Jobbing & Contract Expense	(774)	(692)	(82)	(111.9)
Interest Expense	(8)	(6,176)	6,168	(.1)
Total Non-Operating Revenue (Expense)	4,213	(4,845)	9,058	87.0
Net Income Before Amortizations	364,321	346,113	18,207	105.3
Amortization of Contributions in Aid of Construction				.0
Net Income	364,321	346,113	18,207	105.3
Operating Transfers In (Out)	(42,935)	(42,714)	(221)	(100.5)
Interfund Transfer W/WR Loan Forgiveness	2,810,874		2,810,874	.0
Increase (Decrease) in Retained Earnings	3,132,260	303,400	2,828,860	1,032.4
RETAINED EARNINGS – Beginning of Period	11,378,913	9,726,725	1,652,188	117.0
RETAINED EARNINGS – END OF PERIOD	14,511,173	10,030,125	4,481,049	144.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
October 31, 2012 and 2011

	October 31, 2012	October 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	35,795,983	34,517,317
Less: Accumulated Depreciation	(18,148,895)	(17,273,494)
Net Plant in Service	17,647,087	17,243,824
CURRENT ASSETS		
Cash & Investments	313,191	859,268
Customer Accounts Receivable	706,499	767,034
Other Accounts Receivable	84,040	76,471
Inventory	3,480	3,480
Prepaid Expenses	5,937	5,291
Total Current Assets	1,113,147	1,711,544
RESTRICTED FUNDS	3,400,289	3,118,320
NON-CURRENT ASSETS		
Unamortized Loss	57,546	95,910
Note Receivable - Associated Company		2,810,874
Total Non-Current Assets	57,546	2,906,784
TOTAL ASSETS	22,218,069	24,980,471
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	12,190,765	14,046,652
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	19,159,530	21,015,417
LIABILITIES		
Current Liabilities:		
Accounts Payable	78,428	131,393
Accrued Liabilities	54,155	46,846
Total Current Liabilities	132,583	178,239
Non-Current Liabilities:		
Bonds Payable	2,916,664	3,771,329
Unamortized Premium on Long-Term Debt	9,291	15,486
Total Non-Current Liabilities	2,925,956	3,786,815
Total Liabilities	3,058,539	3,965,054
TOTAL LIABILITIES AND EQUITY	22,218,069	24,980,471

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 6 Months Ending October 31, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Residential Sales	523,581	520,030	3,552	100.7
Commercial Sales	499,930	476,541	23,389	104.9
Industrial Sales	461,769	475,911	(14,141)	97.0
Interdepartmental Sales	2,231	2,138	92	104.3
Other Operating Revenues	14,642	19,211	(4,569)	76.2
Total Operating Revenues	1,502,153	1,493,830	8,323	100.6
OPERATING EXPENSES				
Collection - Operations	41,356	43,712	(2,356)	94.6
Collection - Maintenance	52,570	71,653	(19,083)	73.4
Pumping - Operations	800	267	533	299.7
Pumping - Maintenance	21,659	2,675	18,984	809.7
Treatment and Disposal - Operations	388,798	378,084	10,714	102.8
Treatment and Disposal - Maintenance	88,638	100,965	(12,327)	87.8
Customer Accounts	56,203	60,490	(4,288)	92.9
Administrative and General	94,612	89,208	5,403	106.1
Depreciation	428,262	421,969	6,293	101.5
Total Operating Expenses	1,172,897	1,169,023	3,874	100.3
Operating Income (Loss)	329,256	324,807	4,449	101.4
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	5,721	6,651	(931)	86.0
Non Utility Income		519,948	(519,948)	.0
Merchandising, Jobbing & Contract Income	11,987	7,031	4,956	170.5
Merchandising, Jobbing & Contract Expense	(3,042)	(1,351)	(1,692)	(225.2)
Amortization Expense	(16,085)	(16,085)		(100.0)
Interest Expense	(46,839)	(79,135)	32,296	(59.2)
Total Non-Operating Revenue (Expense)	(48,258)	437,060	(485,318)	(11.0)
Net Income Before Amortizations	280,997	761,867	(480,870)	36.9
Amortization of Contributions in Aid of Construction				.0
Net Income	280,997	761,867	(480,870)	36.9
Operating Transfers In (Out)	(64,127)	(63,714)	(413)	(100.7)
Interfund transfer W/WR loan forgiveness	(2,810,874)		(2,810,874)	.0
Increase (Decrease) in Retained Earnings	(2,594,003)	698,154	(3,292,157)	(371.6)
RETAINED EARNINGS – Beginning of Period	14,784,768	13,348,499	1,436,269	110.8
RETAINED EARNINGS – END OF PERIOD	12,190,765	14,046,652	(1,855,887)	86.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND
October 31, 2012 and 2011

	October 31, 2012	October 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	68,955,494	67,492,554
Less: Accumulated Depreciation	(36,440,832)	(34,323,090)
Net Plant in Service	32,514,662	33,169,464
CURRENT ASSETS		
Cash & Investments	9,337,704	8,345,350
Customer Accounts Receivable	3,912,170	3,312,518
Other Accounts Receivable		
Inventory	1,733,826	1,763,360
Prepaid Expenses	166,269	198,442
Total Current Assets	15,149,969	13,619,670
RESTRICTED ASSETS	9,975,174	9,720,467
NON-CURRENT ASSETS		
Unamortized Loss	104,666	117,186
Other Deferred Debits	68,510	88,084
Interdepartmental Loan Receivable	1,291,448	1,394,739
Total Non-Current Assets	1,464,624	1,600,009
TOTAL ASSETS	59,104,428	58,109,610
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,185,878	43,134,375
Contribution in Aid of Construction (Net)		
Total Equity	44,185,878	43,134,375
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,383,465	1,894,704
Accrued Liabilities	197,094	168,672
Total Current Liabilities	2,580,558	2,063,375
Non-Current Liabilities:		
Bonds Payable	11,857,165	12,415,023
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	480,827	496,838
Total Non-Current Liabilities	12,337,992	12,911,860
Total Liabilities	14,918,551	14,975,236
TOTAL LIABILITIES AND EQUITY	59,104,428	58,109,610

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 6 Months Ending October 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>	<u>Variance</u>	<u>%</u>
OPERATING REVENUES				
Residential	3,151,418	2,790,012	361,406	113.0
Small General Service	2,587,890	2,348,815	239,075	110.2
Large General Service	8,510,875	8,489,971	20,904	100.3
Public Street Lighting	72,999	66,426	6,573	109.9
Interdepartmental	187,944	196,179	(8,235)	95.8
Forfeited Discounts	44,116	35,497	8,619	124.3
Other Operating Revenues	69,335	38,992	30,343	177.8
Total Operating Revenues	<u>14,624,578</u>	<u>13,965,894</u>	<u>658,685</u>	<u>104.7</u>
OPERATING EXPENSES				
Purchased Power	9,956,832	7,952,681	2,004,151	125.2
Generation - Operation	310,465	276,639	33,826	112.2
Generation - Maintenance	279,821	254,033	25,788	110.2
Transmission - Operation	1,677	1,155	522	145.2
Distribution - Operation	499,604	390,865	108,739	127.8
Distribution - Maintenance	291,819	269,577	22,242	108.3
Depreciation	1,022,062	1,015,367	6,695	100.7
Taxes Other Than Income Taxes	63,924	66,097	(2,173)	96.7
Customer Accounts	155,729	172,106	(16,377)	90.5
Administrative & General	826,815	911,255	(84,440)	90.7
Indirect Transfers to Municipality				.0
Total Operating Expenses	<u>13,408,749</u>	<u>11,309,775</u>	<u>2,098,974</u>	<u>118.6</u>
Operating Income (Loss)	<u>1,215,829</u>	<u>2,656,119</u>	<u>(1,440,290)</u>	<u>45.8</u>
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	10,390	11,563	(1,173)	89.9
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(73,166)	(109,373)	36,208	(66.9)
Amortization Expense	(11,731)	(12,513)	782	(93.8)
Interest Expense	(265,201)	(298,314)	33,113	(88.9)
Non-Operating Revenue (Expense)	(140)	(140)	140	.0
Total Non-Operating Revenue (Expense)	<u>(339,708)</u>	<u>(408,777)</u>	<u>69,069</u>	<u>(83.1)</u>
Increase (Decrease) in Retained Earnings Before Operating Transfers	<u>876,121</u>	<u>2,247,342</u>	<u>(1,371,221)</u>	<u>39.0</u>
Operating Transfers In (Out)	<u>(623,586)</u>	<u>(693,615)</u>	<u>70,029</u>	<u>(89.9)</u>
Increase (Decrease) in Retained Earnings	<u>252,536</u>	<u>1,553,727</u>	<u>(1,301,191)</u>	<u>16.3</u>
RETAINED EARNINGS – Beginning of Period	<u>43,933,342</u>	<u>41,580,648</u>	<u>2,352,694</u>	<u>105.7</u>
RETAINED EARNINGS – END OF PERIOD	<u>44,185,878</u>	<u>43,134,375</u>	<u>1,051,503</u>	<u>102.4</u>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS
October 31, 2012 and 2011

	October 31, 2012	October 31, 2011
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,222,192	3,055,100
Tech Center Building		
Less: Accumulated Depreciation	(2,482,484)	(2,432,505)
Net Plant in Service	739,707	622,595
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(184,121)	(80,936)
Customer Accounts Receivable	36,091	23,488
Miscellaneous Accounts Receivable		
Prepaid Expenses		4,742
Inventory	(6,469)	32,718
Total Current Assets	(154,500)	(19,987)
TOTAL ASSETS	585,208	602,607
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(214,171)	(313,996)
Revenue over Expenditures	(6,032)	59,577
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	132,719	98,503
LIABILITIES		
Current Liabilities:		
Accounts Payable	4,778	9,004
Accrued Liabilities	33,043	25,869
Other Liabilities		
Total Current Liabilities	37,821	34,873
Non-Current Liabilities:		
Interdepartmental Loan Payable	414,668	469,232
2008 Bonds Payable		
Total Non-Current Liabilities	414,668	469,232
Total Liabilities	452,489	504,105
TOTAL LIABILITIES AND EQUITY	585,208	602,607

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 6 Months Ending October 31, 2012 and 2011

	2012	2011	Variance	%
OPERATING REVENUES				
Network Administration Fees	275,225	267,364	7,861	102.9
VOIP Services	33,590	21,484	12,106	156.4
Misc Revenues				.0
Network and Hardware Support	3,069	930	2,139	330.0
Data Services	2,874	2,874		100.0
Fiber Internet Access	110,284	104,411	5,873	105.6
Dial-up Internet Access	10,087	12,847 (	2,759)	78.5
Wireless Internet Access	27,137	53,400 (	26,263)	50.8
Network Internet Access	10,198	10,198		100.0
Web Site Host	4,936	4,210	726	117.3
Web Site Development				.0
Activation Fee		25 (	25)	.0
Wireless Installation				.0
Mailboxes	1,524	1,383	141	110.2
Forfeited Discounts	554	655 (	100)	84.7
Total Operating Revenues	479,478	479,779 (	301)	99.9
OPERATING EXPENSES				
Personnel	164,321	154,852	9,469	106.1
Insurance Benefits	37,572	30,176	7,396	124.5
Pension & Other Benefits	34,192	33,286	906	102.7
Contractual Services- Maintenance	7,843	14,799 (	6,955)	53.0
Contractual Services- Professional	61,422	62,758 (	1,336)	97.9
Contractual Services- Communications	29,920	25,182	4,738	118.8
Contractual Services- Professional Development	2,032	3,121 (	1,089)	65.1
Service Charges	68,487	50,993	17,494	134.3
Commodities - Maintenance Supplies	1,357	141	1,216	962.5
Commodities - General Supplies	8,573	7,566	1,006	113.3
Other Expenditures	518 (	698)	1,216	74.2
Depreciation	34,881	15,098	19,782	231.0
Transfer to Administrative Services	7,916	8,990 (	1,074)	88.1
Total Operating Expenses	459,032	406,264	52,768	113.0
Operating Income (Loss)	20,445	73,515 (	53,069)	27.8
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income				.0
Merchandising, Jobbing, & Contract Expense	(25,813)	(13,147)	(12,665)	(196.3)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(665)	(790)	125	(84.1)
Total Non-Operating Revenue (Expense)	(26,477)	(13,938)	(12,540)	(190.0)
Increase (Decrease) in Retained Earnings	(6,032)	59,577 (	65,609)	(10.1)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 6 Months Ending October 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(214,171)</u>	<u>(313,996)</u>	<u>99,825</u>	<u>(68.2)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(220,203)</u></u>	<u><u>(254,419)</u></u>	<u><u>34,216</u></u>	<u><u>(86.6)</u></u>