

CITY OF ROCHELLE

**GENERAL FUND BUDGET SUMMARY
For the 10 Months Ending February 28, 2013**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	0	1,273,136	1,319,474	46,338 -	96.49
Licenses and Permits	63,051	551,409	631,250	79,841 -	87.35
Intergovernmental Revenue	223,287	2,529,172	2,944,000	414,828 -	85.91
Fines, Forfeitures & Penalties	21,361	107,726	120,000	12,274 -	89.77
Public Charges for Services	68,975	745,197	829,344	84,147 -	89.85
Other Fees	17,979	214,928	302,849	87,921 -	70.97
Miscellaneous Revenues	12,090	61,936	54,000	7,936	114.70
Other Financing Sources	168,358	1,793,859	2,128,293	334,435 -	84.29
Total Revenues	575,101	7,277,363	8,329,210	1,051,847 -	87.37
OPERATING EXPENSES					
Mayor and City Council	4,077	48,349	65,200	16,851 -	74.15
City Manager	12,374	144,545	164,297	19,752 -	87.98
City Attorney	10,360	108,878	116,550	7,672 -	93.42
City Clerk	13,129	142,135	170,029	27,894 -	83.59
Police Department	205,323	2,404,747	2,939,819	535,072 -	81.80
Fire Department	108,222	1,376,149	1,630,878	254,729 -	84.38
Community Development	25,716	265,147	303,479	38,332 -	87.37
Engineering	22,730	234,048	299,376	65,328 -	78.18
Street Division	188,099	1,379,569	1,718,039	338,470 -	80.30
Cemetery Division	9,224	86,523	114,458	27,935 -	75.59
Municipal Building	37,193	434,815	524,635	89,820 -	82.88
Economic Development	16,642	200,628	248,697	48,069 -	80.67
Total Expenses	653,087	6,825,535	8,295,457	1,469,922 -	82.28
Revenue Over Expenses	77,987 -	451,828	33,753	418,075	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	.00	963,318.21	1,008,162.00	(44,843.79)	95.6
01-11-31110 PROPERTY TAX - POLICE PENSION	.00	97,049.93	102,982.00	(5,932.07)	94.2
01-11-31120 PROPERTY TAX - FIRE PENSION	.00	73,807.10	78,330.00	(4,522.90)	94.2
01-11-31500 ROAD & BRIDGE TAX	.00	138,961.08	130,000.00	8,961.08	106.9
TOTAL TAXES	.00	1,273,136.32	1,319,474.00	(46,337.68)	96.5
<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	27,339.98	110,867.24	109,000.00	1,867.24	101.7
01-11-32510 TELECOMMUNICATIONS TAX	30,155.12	354,440.30	330,000.00	24,440.30	107.4
01-11-32600 AMUSEMENT LICENSE	2,009.82	2,009.82	2,500.00	(490.18)	80.4
01-11-32900 OTHER LICENSES	.00	5,000.00	70,400.00	(65,400.00)	7.1
01-11-33100 BUILDING PERMITS	3,546.00	55,742.00	100,000.00	(44,258.00)	55.7
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	.00	1,100.00	2,550.00	(1,450.00)	43.1
TOTAL LICENSES & PERMITS	63,050.92	551,409.36	631,250.00	(79,840.64)	87.4
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	60,147.47	791,604.93	758,000.00	33,604.93	104.4
01-11-34200 REPLACEMENT TAX	.00	114,964.96	180,000.00	(65,035.04)	63.9
01-11-34300 VIDEO GAMING TAX	2,012.91	3,188.31	.00	3,188.31	.0
01-11-34400 SALES TAX	148,126.67	1,497,400.94	1,850,000.00	(352,599.06)	80.9
01-11-34450 LOCAL USE TAX	13,000.32	121,006.42	156,000.00	(34,993.58)	77.6
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	223,287.37	2,529,171.56	2,944,000.00	(414,828.44)	85.9
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	21,361.45	107,726.04	120,000.00	(12,273.96)	89.8
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	21,361.45	107,726.04	120,000.00	(12,273.96)	89.8
<u>PUBLIC CHARGES FOR SERVICES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	56,375.00	497,641.84	544,572.00	(46,930.16)	91.4
01-11-36611 AMBULANCE FEES OTHER	.00	.00	.00	.00	.0
01-11-36700 POLICE FEES	.00	67,835.00	65,000.00	2,835.00	104.4
01-11-36800 FIRE PROTECTION FEES	3,699.75	36,997.50	44,772.00	(7,774.50)	82.6
01-11-36900 STREET DIVISION FEES	.00	56,847.29	75,000.00	(18,152.71)	75.8
01-11-39960 WATER RECL SOLID WASTE CHARGE	8,900.00	85,875.00	100,000.00	(14,125.00)	85.9
TOTAL PUBLIC CHARGES FOR SERVICES	68,974.75	745,196.63	829,344.00	(84,147.37)	89.9

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	1,100.00	18,825.00	21,000.00	(2,175.00)	89.6
01-11-37650 GRAVE OPENING WINTER FEE	100.00	300.00	500.00	(200.00)	60.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	71,250.00	85,500.00	(14,250.00)	83.3
01-11-37900 OTHER REVENUES	10,362.42	103,624.20	124,349.00	(20,724.80)	83.3
01-11-37901 REIMBURSED DEVELOPER FEES	(708.56)	14,932.09	66,000.00	(51,067.91)	22.6
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	.00	5,997.00	5,500.00	497.00	109.0
TOTAL OTHER FEES	17,978.86	214,928.29	302,849.00	(87,920.71)	71.0

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	71.42	1,458.06	1,500.00	(41.94)	97.2
01-11-38110 INTEREST INCOME-CEMETERY	1,541.25	3,082.50	3,000.00	82.50	102.8
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	1,425.00	12,138.00	15,000.00	(2,862.00)	80.9
01-11-38800 CEMETERY RECEIPTS	.00	2,629.20	4,500.00	(1,870.80)	58.4
01-11-38900 MISCELLANEOUS	9,052.10	42,628.70	30,000.00	12,628.70	142.1
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	12,089.77	61,936.46	54,000.00	7,936.46	114.7

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	1,039,309.20	1,247,171.00	(207,861.80)	83.3
01-11-39920 TRANSFER FROM WATER	7,155.75	71,557.50	85,869.00	(14,311.50)	83.3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,687.75	106,877.50	128,253.00	(21,375.50)	83.3
01-11-39940 AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	67,500.00	81,000.00	(13,500.00)	83.3
01-11-39946 SALES TAX FUND TRANSFER	19,000.00	190,000.00	228,000.00	(38,000.00)	83.3
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	208,333.30	250,000.00	(41,666.70)	83.3

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL OTHER FINANCING SOURCES	168,357.75	1,793,858.50	2,128,293.00	(334,434.50)	84.3
TOTAL FUND REVENUE	575,100.87	7,277,363.16	8,329,210.00	(1,051,846.84)	87.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01

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

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

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 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	3,884.68	42,425.34	50,500.00 (	8,074.66)	84.0
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	660.00	2,000.00 (	1,340.00)	33.0
01-12-56200-000 TRAVEL EXPENSES	.00	1,252.19	5,000.00 (	3,747.81)	25.0
01-12-56500-000 PUBLICATIONS	.00	50.00	200.00 (	150.00)	25.0
01-12-56600-000 CONFERENCE EXPENSES	.00	2,648.95	4,000.00 (	1,351.05)	66.2
01-12-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000 OFFICE SUPPLIES	92.02	424.63	600.00 (	175.37)	70.8
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00 (	2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	100.00	782.70	500.00	282.70	156.5
01-12-91200-000 RECRUITMENT	.00	.00	.00	.00	.0
TOTAL MAYOR/CITY COUNCIL	4,076.70	48,348.81	65,200.00 (	16,851.19)	74.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,330.97	85,957.85	109,018.00 (	23,060.15)	78.9
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	56.23	4,945.68	.00	4,945.68	.0
01-13-42500-000 SICK	.00	156.96	.00	156.96	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	3,213.88	27,022.37	30,461.00 (	3,438.63)	88.7
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	59.00	.00	59.00	.0
01-13-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-13-55100-000 POSTAGE	.00	4,044.97	7,000.00 (	2,955.03)	57.8
01-13-55300-000 PUBLISHING	.00	806.75	1,500.00 (	693.25)	53.8
01-13-55400-000 PRINTING	.00	.00	750.00 (	750.00)	.0
01-13-56100-000 DUES	.00	348.00	600.00 (	252.00)	58.0
01-13-56200-000 TRAVEL EXPENSES	110.33	1,801.85	3,500.00 (	1,698.15)	51.5
01-13-56300-000 TRAINING	.00	115.00	700.00 (	585.00)	16.4
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	.00	1,009.15	1,200.00 (	190.85)	84.1
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	70.82	1,357.20	1,500.00 (	142.80)	90.5
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	98.55	571.33	3,000.00 (	2,428.67)	19.0
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	1,248.00	11,324.50	7,000.00	4,324.50	161.8
TOTAL CITY CLERK	13,128.78	142,135.10	170,029.00 (	27,893.90)	83.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

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 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,734.40	26,735.78	35,532.00 (	8,796.22)	75.2
01-17-42200-000 SALARIES-PART-TIME	866.40	9,028.03	11,253.00 (	2,224.97)	80.2
01-17-42300-000 SALARY EXPENSE-OVERTIME	21.97	205.08	500.00 (	294.92)	41.0
01-17-42400-000 VACATION	.00	2,731.60	.00	2,731.60	.0
01-17-42500-000 SICK	.00	598.15	.00	598.15	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	931.82	15,484.13	21,083.00 (	5,598.87)	73.4
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	741.20	3,938.21	7,000.00 (	3,061.79)	56.3
01-17-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	.00	.00	.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	373.00	600.00 (	227.00)	62.2
01-17-52900-000 MAINTENANCE (OTHER)	197.29	670.59	1,850.00 (	1,179.41)	36.3
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	197,109.20	236,531.00 (	39,421.80)	83.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	25,942.05	27,500.00 (	1,557.95)	94.3
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	299.68	2,850.42	3,250.00 (	399.58)	87.7
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	4,456.58	51,608.50	56,455.00 (	4,846.50)	91.4
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	485.50	500.00 (	14.50)	97.1
01-17-57900-000 OTHER CONTRACTUAL SERVICES	50.55	719.44	1,000.00 (	280.56)	71.9
01-17-59500-000 PROPERTY TAX	.00	2,752.92	4,225.00 (	1,472.08)	65.2
01-17-61000-000 MAINTENANCE SUPPLIES	1,230.01	1,230.01	.00	1,230.01	.0
01-17-61100-000 MAINTENANCE BUILDING	63.00	5,693.27	12,000.00 (	6,306.73)	47.4
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)	.00	1,503.27	2,300.00 (	796.73)	65.4
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	77.70	1,339.86	3,000.00 (	1,660.14)	44.7
01-17-65400-000 GENERAL SUPPLIES	382.61	4,510.04	5,000.00 (	489.96)	90.2
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	25,426.00	26,200.00 (	774.00)	97.1
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	53,880.00	64,656.00 (	10,776.00)	83.3
TOTAL MUNICIPAL BUILDING	37,192.63	434,815.05	524,635.00 (	89,819.95)	82.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

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	10,360.00	108,158.88	85,000.00	23,158.88	127.3
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	411.50	30,000.00 (	29,588.50)	1.4
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	68.00	100.00 (	32.00)	68.0
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
01-18-65100-000 OFFICE SUPPLIES	.00	.00	.00	.00	.0
01-18-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
 TOTAL CITY ATTORNEY	 10,360.00	 108,878.38	 116,550.00 (	7,671.62)	 93.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

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)	9,285.41	102,265.15	124,378.00 (	22,112.85)	82.2
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	498.44	6,959.71	.00	6,959.71	.0
01-19-42500-000 SICK PAY	184.96	1,195.66	.00	1,195.66	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	2,030.32	19,509.29	19,919.00 (	409.71)	97.9
01-19-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-19-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-19-49500-000 DEFERRED COMP	.00	.00	.00	.00	.0
01-19-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	.00	.00	.0
01-19-53000-000 PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-19-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	7,500.00	5,000.00	2,500.00	150.0
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	69.94	699.43	1,500.00 (	800.57)	46.6
01-19-55300-000 PUBLISHING	.00	.00	.00	.00	.0
01-19-55400-000 PRINTING	.00	.00	.00	.00	.0
01-19-56000-000 PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.0
01-19-56100-000 DUES	.00	2,169.08	2,200.00 (	30.92)	98.6
01-19-56200-000 TRAVEL EXPENSES	60.00	2,442.08	4,000.00 (	1,557.92)	61.1
01-19-56400-000 TUITION	.00	.00	700.00 (	700.00)	.0
01-19-56500-000 PUBLICATIONS	.00	10.00	100.00 (	90.00)	10.0
01-19-56600-000 CONFERENCE EXPENSES	.00	1,075.64	2,500.00 (	1,424.36)	43.0
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	35.63	226.94	1,000.00 (	773.06)	22.7
01-19-65400-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-19-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00 (	1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	209.00	492.50	2,000.00 (	1,507.50)	24.6
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL CITY MANAGER	12,373.70	144,545.48	164,297.00 (	19,751.52)	88.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT	77,131.81	878,722.82	1,040,711.00	(161,988.18)	84.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

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 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	119,699.41	1,289,207.16	1,668,814.00	(379,606.84)	77.3
01-21-42200-000 SALARIES - PART-TIME	6,425.41	59,271.07	60,000.00	(728.93)	98.8
01-21-42300-000 SALARIES - OVERTIME	3,269.89	102,028.01	120,000.00	(17,971.99)	85.0
01-21-42400-000 SALARIES - VACATION PAY	6,778.24	116,485.30	120,000.00	(3,514.70)	97.1
01-21-42500-000 SALARIES - SICK PAY	1,339.91	16,995.47	22,440.00	(5,444.53)	75.7
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	1,208.20	14,275.05	18,000.00	(3,724.95)	79.3
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	168,821.00	174,577.00	(5,756.00)	96.7
01-21-45100-000 HEALTH INSURANCE	49,772.95	400,678.27	454,512.00	(53,833.73)	88.2
01-21-47100-000 UNIFORM ALLOWANCE	4,415.51	9,388.20	20,000.00	(10,611.80)	46.9
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,556.89	27,808.35	32,000.00	(4,191.65)	86.9
01-21-51300-000 MAINTENANCE - VEHICLE	(2,504.67)	24,077.03	21,000.00	3,077.03	114.7
01-21-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000 MEDICAL SERVICES	90.00	1,474.00	1,200.00	274.00	122.8
01-21-53700-000 DATA PROCESSING SERVICES	.00	16,256.89	20,000.00	(3,743.11)	81.3
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	219.00	1,000.00	(781.00)	21.9
01-21-55100-000 POSTAGE	28.74	186.32	700.00	(513.68)	26.6
01-21-55200-000 TELEPHONE	1,494.68	14,122.92	18,000.00	(3,877.08)	78.5
01-21-55300-000 PUBLISHING	.00	308.60	500.00	(191.40)	61.7
01-21-55400-000 PRINTING	1,159.03	2,901.48	2,500.00	401.48	116.1
01-21-56100-000 DUES	740.00	2,055.32	5,300.00	(3,244.68)	38.8
01-21-56200-000 TRAVEL EXPENSES	37.28	994.03	2,000.00	(1,005.97)	49.7
01-21-56300-000 TRAINING	.00	4,477.00	12,000.00	(7,523.00)	37.3
01-21-56400-000 TUITION REIMBURSEMENT	.00	1,095.00	4,176.00	(3,081.00)	26.2
01-21-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-21-57100-000 UTILITIES	97.14	1,004.30	1,200.00	(195.70)	83.7
01-21-57800-000 ANIMAL CONTROL	65.00	2,670.00	5,000.00	(2,330.00)	53.4
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	603.40	1,561.62	3,000.00	(1,438.38)	52.1
01-21-65100-000 OFFICE SUPPLIES	977.39	5,280.04	10,000.00	(4,719.96)	52.8
01-21-65200-000 OPERATING SUPPLIES	397.24	6,461.01	10,000.00	(3,538.99)	64.6
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	6,581.42	57,744.21	66,000.00	(8,255.79)	87.5
01-21-65800-000 PRISONER SUPPLIES	.00	165.57	1,000.00	(834.43)	16.6
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	90.00	1,058.25	2,500.00	(1,441.75)	42.3
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 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL POLICE DEPARTMENT	205,323.06	2,404,747.37	2,939,819.00	(535,071.63)	81.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	51,892.92	653,147.37	885,000.00	(231,852.63)	73.8
01-22-42200-000 SALARIES - PART-TIME	5,104.31	62,218.17	67,543.00	(5,324.83)	92.1
01-22-42300-000 SALARY EXPENSE - OVERTIME	8,564.28	143,652.25	120,000.00	23,652.25	119.7
01-22-42400-000 SALARIES - VACATION PAY	1,988.31	46,182.45	.00	46,182.45	.0
01-22-42500-000 SALARIES - SICK PAY	6,344.79	10,438.42	.00	10,438.42	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	151,225.03	151,658.00	(432.97)	99.7
01-22-45100-000 HEALTH INSURANCE	22,829.78	194,467.76	238,961.00	(44,493.24)	81.4
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	713.20	9,535.70	12,000.00	(2,464.30)	79.5
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	50.64	3,310.81	5,000.00	(1,689.19)	66.2
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	194.18	4,413.59	7,000.00	(2,586.41)	63.1
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	311.60	5,124.13	8,000.00	(2,875.87)	64.1
01-22-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-22-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-22-53400-000 MEDICAL SERVICES	.00	.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	2,939.74	25,404.14	43,566.00	(18,161.86)	58.3
01-22-55100-000 POSTAGE	.00	47.64	200.00	(152.36)	23.8
01-22-55200-000 TELEPHONE	804.57	7,522.11	8,400.00	(877.89)	89.6
01-22-55400-000 PRINTING	.00	538.00	500.00	38.00	107.6
01-22-56100-000 DUES	325.00	1,476.00	1,200.00	276.00	123.0
01-22-56200-000 TRAVEL EXPENSES	21.47	1,309.09	1,750.00	(440.91)	74.8
01-22-56300-000 TRAINING	544.38	6,027.10	7,000.00	(972.90)	86.1
01-22-56400-000 TUITION REIMBURSMENT	.00	.00	2,000.00	(2,000.00)	.0
01-22-56500-000 PUBLICATIONS	113.89	568.87	1,000.00	(431.13)	56.9
01-22-57100-000 UTILITIES	1,294.41	12,473.96	17,000.00	(4,526.04)	73.4
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	157.44	2,336.24	3,000.00	(663.76)	77.9
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	779.85	3,019.64	5,000.00	(1,980.36)	60.4
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	64.99	2,054.64	5,000.00	(2,945.36)	41.1
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	270.66	2,146.11	2,500.00	(353.89)	85.8
01-22-65200-000 OPERATING SUPPLIES	1,466.03	8,848.59	12,600.00	(3,751.41)	70.2
01-22-65400-000 JANITORIAL SUPPLIES	197.18	3,083.74	2,500.00	583.74	123.4
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,248.51	15,577.58	18,000.00	(2,422.42)	86.5
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	108,222.13	1,376,149.13	1,630,878.00	(254,728.87)	84.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	313,545.19	3,780,896.50	4,570,697.00	(789,800.50)	82.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

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 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	43,393.46	474,610.59	638,912.00	(164,301.41)	74.3
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	13,213.35	28,029.10	56,595.00	(28,565.90)	49.5
01-41-42400-000 VACATION	3,364.01	45,371.57	.00	45,371.57	.0
01-41-42500-000 SICK	2,452.73	18,222.52	.00	18,222.52	.0
01-41-42600-000 SALARIES-PAGER PAY	2,264.00	16,503.07	19,115.00	(2,611.93)	86.3
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	19,537.66	162,480.02	187,417.00	(24,936.98)	86.7
01-41-47100-000 UNIFORM ALLOWANCE	45.00	667.98	1,000.00	(332.02)	66.8
01-41-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000 CLOTHING ACQUISITION	47.97	772.09	2,000.00	(1,227.91)	38.6
01-41-51100-000 MAINTENANCE (BUILDING)	.00	1,483.00	2,500.00	(1,017.00)	59.3
01-41-51200-000 MAINTENANCE (EQUIPMENT)	68.75	7,425.37	16,500.00	(9,074.63)	45.0
01-41-51300-000 MAINT.SERVICE-VEHICLE	2,069.27	7,983.19	15,000.00	(7,016.81)	53.2
01-41-51400-000 MAINTENANCE STREET	3,668.90	21,776.59	23,500.00	(1,723.41)	92.7
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	.0
01-41-52900-000 MAINTENANCE OTHER	.00	804.25	5,000.00	(4,195.75)	16.1
01-41-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-41-53600-000 JANITORIAL SERVICES	162.30	2,206.44	3,000.00	(793.56)	73.6
01-41-54900-000 OTHER PROFESSIONAL SERVICES	.00	8,354.00	15,000.00	(6,646.00)	55.7
01-41-55100-000 POSTAGE	9.20	15.00	200.00	(185.00)	7.5
01-41-55200-000 TELEPHONE	311.84	3,047.59	5,100.00	(2,052.41)	59.8
01-41-55300-000 PUBLISHING	537.00	594.85	500.00	94.85	119.0
01-41-55600-000 DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000 TRAVEL EXPENSES	85.78	97.87	300.00	(202.13)	32.6
01-41-56300-000 TRAINING	.00	405.00	1,000.00	(595.00)	40.5
01-41-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000 UTILITIES	1,652.08	12,136.62	16,000.00	(3,863.38)	75.9
01-41-57200-000 STREET LIGHTING	13,933.32	128,839.74	146,000.00	(17,160.26)	88.3
01-41-57800-000 ANIMAL CONTROL	.00	.00	.00	.00	.0
01-41-59400-000 LEASE OR RENTALS	500.00	2,000.00	5,000.00	(3,000.00)	40.0
01-41-61100-000 MAINTENANCE BUILDING	25.64	3,096.04	4,500.00	(1,403.96)	68.8
01-41-61200-000 MAINTENANCE (EQUIPMENT)	349.67	9,804.48	16,000.00	(6,195.52)	61.3
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	5,945.93	23,507.50	35,000.00	(11,492.50)	67.2
01-41-61400-000 SUPPLIES STREETS	65.73	19,950.32	52,000.00	(32,049.68)	38.4
01-41-61600-000 SUPPLIES SNOW REMOVAL	62,277.25	81,212.24	82,000.00	(787.76)	99.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	79.44	2,166.25	12,000.00	(9,833.75)	18.1
01-41-62900-000 SUPPLIES OTHER	317.27	7,618.94	18,000.00	(10,381.06)	42.3
01-41-65100-000 OFFICE SUPPLIES	188.02	725.87	2,000.00	(1,274.13)	36.3
01-41-65200-000 OPERATING SUPPLIES	795.85	5,145.30	8,000.00	(2,854.70)	64.3
01-41-65300-000 SMALL TOOLS	63.07	2,849.51	3,200.00	(350.49)	89.1
01-41-65400-000 JANITORIAL SUPPLIES	99.24	338.02	1,000.00	(661.98)	33.8
01-41-65500-000 GASOLINE/OIL	7,576.96	52,033.04	66,500.00	(14,466.96)	78.3
01-41-66100-000 SAFETY SUPPLIES	498.26	2,511.98	3,500.00	(988.02)	71.8
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	2,500.00	86,232.00	87,500.00	(1,268.00)	98.6
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	130,595.00	128,000.00	2,595.00	102.0
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	188,098.95	1,379,568.94	1,718,039.00	(338,470.06)	80.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

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 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,016.94	43,720.01	59,925.00 (	16,204.99)	73.0
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	1,128.22	2,719.72	6,500.00 (	3,780.28)	41.8
01-46-42400-000 VACATION	592.66	6,008.94	.00	6,008.94	.0
01-46-42500-000 SICK PAY	.00	432.15	.00	432.15	.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	2,182.19	17,984.47	21,083.00 (	3,098.53)	85.3
01-46-47100-000 UNIFORM ALLOWANCE	15.00	284.10	300.00 (	15.90)	94.7
01-46-47300-000 CLOTHING ACQUISITION	.00	151.24	200.00 (	48.76)	75.6
01-46-51100-000 MAINTENANCE (BUILDING)	210.00	689.00	500.00	189.00	137.8
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	80.00	1,000.00 (	920.00)	8.0
01-46-51300-000 MAINTENANCE (VEHICLE)	24.20	318.20	1,000.00 (	681.80)	31.8
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	389.52	643.52	3,500.00 (	2,856.48)	18.4
01-46-55200-000 TELEPHONE	90.91	568.07	800.00 (	231.93)	71.0
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	20.00	100.00 (	80.00)	20.0
01-46-57100-000 UTILITIES	247.65	1,630.37	2,300.00 (	669.63)	70.9
01-46-61100-000 MAINTENANCE BUILDING	.00	1,017.24	300.00	717.24	339.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	118.43	1,602.63	1,200.00	402.63	133.6
01-46-61300-000 SUPPLIES (VEHICLE)	18.89	345.33	500.00 (	154.67)	69.1
01-46-61400-000 SUPPLIES ROAD	.00	.00	.00	.00	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	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	31.95	370.31	1,200.00 (	829.69)	30.9
01-46-65300-000 SMALL TOOLS	.00	126.89	1,000.00 (	873.11)	12.7
01-46-65400-000 JANITORIAL SUPPLIES	.00	31.36	150.00 (	118.64)	20.9
01-46-65500-000 GASOLINE/OIL	157.88	3,003.21	6,200.00 (	3,196.79)	48.4
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	9,224.44	86,523.33	114,458.00 (	27,934.67)	75.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	10,788.27	113,153.53	146,370.00 (	33,216.47)	77.3
01-48-42200-000 SALARIES-PART-TIME	.00	18,497.75	12,200.00	6,297.75	151.6
01-48-42400-000 VACATION	147.34	6,492.47	.00	6,492.47	.0
01-48-42500-000 SICK	323.58	2,833.20	.00	2,833.20	.0
01-48-45100-000 HEALTH INSURANCE	4,364.38	35,968.94	42,166.00 (	6,197.06)	85.3
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	379.08	1,000.00 (	620.92)	37.9
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	1,903.56	1,500.00	403.56	126.9
01-48-51300-000 MAINT. SERVICE (VEHICLE)	.00	181.24	1,500.00 (	1,318.76)	12.1
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	2,987.65	33,753.50	61,000.00 (	27,246.50)	55.3
01-48-54900-000 OTHER PROFESSIONAL SERVICES	84.12	2,397.96	3,500.00 (	1,102.04)	68.5
01-48-55100-000 POSTAGE	.00	12.95	50.00 (	37.05)	25.9
01-48-55200-000 TELEPHONE	280.22	1,929.17	2,400.00 (	470.83)	80.4
01-48-55300-000 PUBLISHING	.00	85.02	200.00 (	114.98)	42.5
01-48-56100-000 DUES	250.00	823.00	500.00	323.00	164.6
01-48-56200-000 TRAVEL EXPENSES	183.97	618.18	900.00 (	281.82)	68.7
01-48-56300-000 TRAINING	.00	200.00	900.00 (	700.00)	22.2
01-48-56500-000 PUBLICATIONS	310.65	310.65	300.00	10.65	103.6
01-48-57100-000 UTILITIES	450.41	3,634.09	3,100.00	534.09	117.2
01-48-61200-000 SUPPLIES (EQUIPMENT)	1,381.56	2,226.68	2,100.00	126.68	106.0
01-48-65100-000 OFFICE SUPPLIES	85.64	811.30	900.00 (	88.70)	90.1
01-48-65300-000 SMALL TOOLS	827.50	896.07	840.00	56.07	106.7
01-48-65400-000 JANITORIAL SUPPLIES	35.06	379.70	480.00 (	100.30)	79.1
01-48-65500-000 GASOLINE & OIL	229.41	3,235.57	3,500.00 (	264.43)	92.4
01-48-67000-000 PRINT MATERIALS	.00	.00	50.00 (	50.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	3,324.85	6,200.00 (	2,875.15)	53.6
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	22,729.76	234,048.46	299,376.00 (	65,327.54)	78.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

		FUND 01				
		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS		220,053.15	1,700,140.73	2,131,873.00	(431,732.27)	79.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

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)	16,368.79	170,609.22	220,786.00 (	50,176.78)	77.3
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	2,212.24	10,958.77	.00	10,958.77	.0
01-44-42500-000 SICK	759.15	4,773.19	.00	4,773.19	.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	5,400.15	46,796.26	51,543.00 (	4,746.74)	90.8
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	1,400.32	1,500.00 (	99.68)	93.4
01-44-52900-000 NUISANCE ABATEMENT	.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	1,600.00	.00	1,600.00	.0
01-44-53400-000 MEDICAL SERVICES	.00	90.00	.00	90.00	.0
01-44-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	18,729.36	14,200.00	4,529.36	131.9
01-44-55100-000 POSTAGE	6.11	491.61	.00	491.61	.0
01-44-55200-000 TELEPHONE	41.48	1,537.29	1,600.00 (	62.71)	96.1
01-44-55300-000 PUBLISHING	.00	2,198.30	4,000.00 (	1,801.70)	55.0
01-44-55400-000 PRINTING	.00	73.50	800.00 (	726.50)	9.2
01-44-56100-000 DUES	165.00	535.00	1,500.00 (	965.00)	35.7
01-44-56200-000 TRAVEL EXPENSES	.00	28.87	200.00 (	171.13)	14.4
01-44-56300-000 TRAINING	.00	40.00	500.00 (	460.00)	8.0
01-44-56500-000 PUBLICATIONS	293.70	400.70	250.00	150.70	160.3
01-44-56600-000 CONFERENCE EXPENSES	.00	265.00	500.00 (	235.00)	53.0
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	371.69	1,431.01	1,500.00 (	68.99)	95.4
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	97.42	1,609.07	2,200.00 (	590.93)	73.1
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-44-82000-000 BUILDING	.00	.00	.00	.00	.0
01-44-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.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	25,715.73	265,147.23	303,479.00 (	38,331.77)	87.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

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 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41000-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-61-41100-000 SALARIES (FULL-TIME)	9,986.07	106,795.81	131,412.00 (	24,616.19)	81.3
01-61-42100-000 SALARIES (FULL-TIME)	3,564.80	36,475.55	46,342.00 (	9,866.45)	78.7
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	379.34	6,665.59	.00	6,665.59	.0
01-61-42500-000 SICK	31.39	1,995.82	.00	1,995.82	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	1,535.26	37,643.78	51,543.00 (	13,899.22)	73.0
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	109.45	1,311.79	4,000.00 (	2,688.21)	32.8
01-61-55100-000 POSTAGE	.00	229.62	250.00 (	20.38)	91.9
01-61-55200-000 TELEPHONE	154.44	1,545.18	2,500.00 (	954.82)	61.8
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	.00	551.61	650.00 (	98.39)	84.9
01-61-56200-000 TRAVEL EXPENSES	87.01	3,711.36	4,000.00 (	288.64)	92.8
01-61-56300-000 TRAINING	.00	60.00	1,000.00 (	940.00)	6.0
01-61-56500-000 PUBLICATIONS	.00	.00	250.00 (	250.00)	.0
01-61-56600-000 CONFERENCE	.00	174.64	1,000.00 (	825.36)	17.5
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	66.81	1,650.08	2,000.00 (	349.92)	82.5
01-61-65200-000 OPERATING SUPPLIES	.00	.00	.00	.00	.0
01-61-83000-000 EQUIPMENT	726.98	1,185.37	3,000.00 (	1,814.63)	39.5
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	631.70	750.00 (	118.30)	84.2
TOTAL ECONOMIC DEVELOPMENT	16,641.55	200,627.90	248,697.00 (	48,069.10)	80.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2013

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	42,357.28	465,775.13	552,176.00	(86,400.87)	84.4
TOTAL FUND EXPENDITURES	653,087.43	6,825,535.18	8,295,457.00	(1,469,921.82)	82.3
NET REVENUE OVER EXPENDITURES	(77,986.56)	451,827.98	33,753.00	418,074.98	1338.6

CITY OF ROCHELLE
SPECIAL FUNDS BUDGET SUMMARY
For the 10 Months Ending February 28, 2013

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	0	31,098	33,100	2,002 -	93.95
Insurance	0	208,262	221,000	12,738 -	94.24
Illinois Municipal Retirement	0	222,455	233,155	10,700 -	95.41
Social Security	1	183,814	195,075	11,261 -	94.23
Ambulance	24	470	2,000	1,530 -	23.49
Economic Development	0	0	0	0	.00
Motor Fuel Tax	19,250	483,051	661,500	178,449 -	73.02
Utility Tax	28,485	283,625	364,600	80,975 -	77.79
Travel and Tourism	12,624	178,615	230,150	51,535 -	77.61
Sales Tax	76,864	789,035	877,000	87,965 -	89.97
Lighthouse Pointe TIF	0	143,357	0	143,357	.00
Foreign Fire Insurance	0	21,729	17,060	4,669	127.37
TIF	0	0	0	0	.00
Capital Improvement	63	1,934,904	3,812,000	1,877,096 -	50.76
Stormwater Management	20	9,156	45,600	36,444 -	20.08
Technology Park	3	47	100	53 -	47.25
Debt Service	0	0	0	0	.00
Solid Waste	45,536	751,952	734,900	17,052	102.32
Technology Center	51,503	514,966	578,010	63,044 -	89.09
Airport	25,690	548,919	1,501,526	952,607 -	36.56
Railroad	109	233,422	5,331,380	5,097,958 -	4.38
Health Insurance	220,812	1,677,916	2,308,000	630,084 -	72.70
Administrative Services	32,993	329,927	395,912	65,985 -	83.33
Total Revenues	513,975	8,546,721	17,542,068	8,995,347 -	48.72

CITY OF ROCHELLE
SPECIAL FUNDS BUDGET SUMMARY
For the 10 Months Ending February 28, 2013

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	0	36,891	34,150	2,741	108.03
Insurance	41,912	394,450	311,000	83,450	126.83
Illinois Municipal Retirement	20,843	194,487	257,200	62,713 -	75.62
Social Security	15,020	156,029	195,000	38,971 -	80.01
Ambulance	0	294,023	147,535	146,488	199.29
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	388,456	807,000	418,544 -	48.14
Utility Tax	0	325,512	742,000	416,488 -	43.87
Travel and Tourism	3,366	185,804	204,800	18,996 -	90.72
Sales Tax	19,000	908,105	1,754,000	845,895 -	51.77
Lighthouse Pointe TIF	0	228,150	0	228,150	.00
Foreign Fire Insurance	0	28,539	51,350	22,811 -	55.58
TIF	0	24,698	0	24,698	.00
Capital Improvement	92,388	2,067,531	4,409,177	2,341,646 -	46.89
Stormwater Management	0	40,409	378,000	337,591 -	10.69
Technology Park	555	3,050	173,750	170,700 -	1.76
Debt Service	245	2,450	0	2,450	.00
Solid Waste	46,627	582,375	643,256	60,881 -	90.54
Technology Center	39,651	427,326	335,251	92,075	127.46
Airport	19,391	1,065,656	1,416,113	350,457 -	75.25
Railroad	660,196	3,575,732	5,642,612	2,066,880 -	63.37
Health Insurance	95,825	1,209,816	2,143,996	934,180 -	56.43
Administrative Services	39,223	452,450	547,701	95,251 -	82.61
Total Expenses	<u>1,094,242</u>	<u>12,591,940</u>	<u>20,193,891</u>	<u>7,601,951 -</u>	<u>62.36</u>
Revenue Over Expenses	<u>580,268 -</u>	<u>4,045,219 -</u>	<u>2,651,823 -</u>	<u>1,393,396 -</u>	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND February 28, 2013 and 2012

	February 28, 2013	February 29, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	18,894,536	17,712,903
Less: Accumulated Depreciation	(5,483,455)	(5,016,597)
Net Plant in Service	13,411,080	12,696,307
CURRENT ASSETS		
Cash & Investments	1,191,897	304,448
Customer Accounts Receivable	243,162	217,419
Other Accounts Receivable	42,529	50,662
Inventory		
Prepaid Expenses	14,963	5,955
Total Current Assets	1,492,551	578,484
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	14,903,631	13,274,791
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,640,706	10,153,734
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	14,824,394	10,337,422
LIABILITIES		
Current Liabilities:		
Accounts Payable	49,133	78,608
Accrued Liabilities	30,105	47,888
Total Current Liabilities	79,237	126,495
Non-Current Liabilities:		
Note Payable - Associated Company		2,810,874
Other Non-Current Liabilities		
Total Non-Current Liabilities		2,810,874
Total Liabilities	79,237	2,937,369
TOTAL LIABILITIES AND EQUITY	14,903,631	13,274,791

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 10 Months Ending February 28, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	657,007	621,307	35,700	105.8
Commercial Sales	461,774	427,532	34,242	108.0
Industrial Sales	481,557	433,373	48,183	111.1
Interdepartmental Sales	13,292	12,117	1,175	109.7
Other Operating Revenues	65,543	92,226	(26,682)	71.1
Total Operating Revenues	1,679,173	1,586,555	92,618	105.8
OPERATING EXPENSES				
Source of Supply - Operations	190,957	168,504	22,453	113.3
Source of Supply - Maintenance	12,292	(2,171)	14,463	566.2
Water Treatment - Operations	117,550	112,492	5,058	104.5
Water Treatment - Maintenance	15,750	8,903	6,848	176.9
Distribution - Operations	78,166	64,501	13,665	121.2
Distribution - Maintenance	211,314	246,339	(35,025)	85.8
Customer Accounts	81,098	87,758	(6,660)	92.4
Administrative and General	112,228	94,873	17,355	118.3
Depreciation	344,929	298,214	46,715	115.7
Indirect Transfers to Municipality				.0
Total Operating Expenses	1,164,285	1,079,413	84,872	107.9
Operating Income (Loss)	514,888	507,142	7,746	101.5
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	3,135	400	2,735	783.8
Investment Income	1,450	966	484	150.2
Merchandising, Jobbing & Contract Income	4,041	1,160	2,882	348.5
Merchandising, Jobbing & Contract Expense	(1,012)	(1,035)	23	(97.8)
Interest Expense	(26)	(10,434)	10,408	(.3)
Total Non-Operating Revenue (Expense)	7,588	(8,944)	16,532	84.8
Net Income Before Amortizations	522,476	498,198	24,278	104.9
Amortization of Contributions in Aid of Construction				.0
Net Income	522,476	498,198	24,278	104.9
Operating Transfers In (Out)	(71,558)	(71,189)	(368)	(100.5)
Interfund Transfer WWR Loan Forgiveness	2,810,874		2,810,874	.0
Increase (Decrease) in Retained Earnings	3,261,793	427,009	2,834,784	763.9
RETAINED EARNINGS – Beginning of Period	11,378,913	9,726,725	1,652,188	117.0
RETAINED EARNINGS – END OF PERIOD	14,640,706	10,153,734	4,486,972	144.2

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
February 28, 2013 and 2012

	February 28, 2013	February 29, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	35,814,533	35,295,332
Less: Accumulated Depreciation	(18,442,793)	(17,554,806)
Net Plant in Service	17,371,740	17,740,526
CURRENT ASSETS		
Cash & Investments	300,754	1,151,551
Customer Accounts Receivable	718,375	808,225
Other Accounts Receivable	73,351	75,052
Inventory	3,480	3,480
Prepaid Expenses	31,343	12,284
Total Current Assets	1,127,304	2,050,591
RESTRICTED FUNDS	3,697,713	3,424,946
NON-CURRENT ASSETS		
Unamortized Loss	44,758	83,122
Note Receivable - Associated Company		2,810,874
Total Non-Current Assets	44,758	2,893,996
TOTAL ASSETS	22,241,515	26,110,059
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	12,316,710	15,301,549
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	19,285,475	22,270,314
LIABILITIES		
Current Liabilities:		
Accounts Payable	72,791	101,196
Accrued Liabilities	65,576	57,014
Total Current Liabilities	138,367	158,210
Non-Current Liabilities:		
Bonds Payable	2,810,446	3,668,115
Unamortized Premium on Long-Term Debt	7,227	13,421
Total Non-Current Liabilities	2,817,672	3,681,536
Total Liabilities	2,956,040	3,839,746
TOTAL LIABILITIES AND EQUITY	22,241,515	26,110,059

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 10 Months Ending February 28, 2013 and 2012

	<u>2013</u>	<u>2012</u>	<u>Variance</u>	<u>%</u>
OPERATING REVENUES				
Residential Sales	853,993	863,366	(9,374)	98.9
Commercial Sales	770,185	740,892	29,293	104.0
Industrial Sales	768,666	766,597	2,070	100.3
Interdepartmental Sales	3,336	3,275	61	101.9
Other Operating Revenues	29,001	29,691	(690)	97.7
Total Operating Revenues	<u>2,425,181</u>	<u>2,403,821</u>	<u>21,361</u>	<u>100.9</u>
OPERATING EXPENSES				
Collection - Operations	63,937	69,723	(5,786)	91.7
Collection - Maintenance	77,998	102,574	(24,576)	76.0
Pumping - Operations	939	356	583	264.0
Pumping - Maintenance	24,363	3,847	20,516	633.3
Treatment and Disposal - Operations	672,894	629,860	43,034	106.8
Treatment and Disposal - Maintenance	159,906	157,421	2,485	101.6
Customer Accounts	92,508	99,933	(7,424)	92.6
Administrative and General	148,093	133,365	14,728	111.0
Depreciation	722,160	703,281	18,878	102.7
Total Operating Expenses	<u>1,962,798</u>	<u>1,900,361</u>	<u>62,437</u>	<u>103.3</u>
Operating Income (Loss)	<u>462,383</u>	<u>503,460</u>	<u>(41,077)</u>	<u>91.8</u>
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	9,563	10,905	(1,342)	87.7
Non Utility Income	71,837	1,675,477	(1,603,640)	4.3
Merchandising, Jobbing & Contract Income	15,760	17,343	(1,582)	90.9
Merchandising, Jobbing & Contract Expense	(3,695)	(2,519)	(1,175)	(146.7)
Amortization Expense	(26,808)	(26,808)	(100.0)	(100.0)
Interest Expense	(79,347)	(118,617)	39,270	(66.9)
Total Non-Operating Revenue (Expense)	<u>(12,689)</u>	<u>1,555,780</u>	<u>(1,568,469)</u>	<u>(.8)</u>
Net Income Before Amortizations	<u>449,694</u>	<u>2,059,239</u>	<u>(1,609,546)</u>	<u>21.8</u>
Amortization of Contributions in Aid of Construction				.0
Net Income	<u>449,694</u>	<u>2,059,239</u>	<u>(1,609,546)</u>	<u>21.8</u>
Operating Transfers In (Out)	(106,878)	(106,189)	(688)	(100.7)
Interfund transfer W/WR loan forgiveness	(2,810,874)	(2,810,874)	(2,810,874)	.0
Increase (Decrease) in Retained Earnings	<u>(2,468,058)</u>	<u>1,953,050</u>	<u>(4,421,108)</u>	<u>(126.4)</u>
RETAINED EARNINGS – Beginning of Period	<u>14,784,768</u>	<u>13,348,499</u>	<u>1,436,269</u>	<u>110.8</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>12,316,710</u></u>	<u><u>15,301,549</u></u>	<u><u>(2,984,839)</u></u>	<u><u>80.5</u></u>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND February 28, 2013 and 2012

	February 28, 2013	February 29, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	69,456,577	67,913,100
Less: Accumulated Depreciation	(37,130,139)	(34,997,627)
Net Plant in Service	32,326,437	32,915,473
CURRENT ASSETS		
Cash & Investments	9,862,063	8,953,250
Customer Accounts Receivable	3,949,043	3,873,744
Other Accounts Receivable		
Inventory	1,677,513	1,664,992
Prepaid Expenses	308,864	223,926
Total Current Assets	15,797,483	14,715,912
RESTRICTED ASSETS	9,560,796	9,949,212
NON-CURRENT ASSETS		
Unamortized Loss	131,266	135,422
Other Deferred Debits	61,985	81,560
Interdepartmental Loan Receivable	1,256,966	1,360,360
Total Non-Current Assets	1,450,217	1,577,342
TOTAL ASSETS	59,134,934	59,157,939
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,336,172	44,174,296
Contribution in Aid of Construction (Net)		
Total Equity	44,336,172	44,174,296
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,216,487	1,873,236
Accrued Liabilities	258,873	218,443
Total Current Liabilities	2,475,361	2,091,678
Non-Current Liabilities:		
Bonds Payable	11,853,774	12,411,631
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	469,628	480,333
Total Non-Current Liabilities	12,323,402	12,891,964
Total Liabilities	14,798,762	14,983,643
TOTAL LIABILITIES AND EQUITY	59,134,934	59,157,939

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 10 Months Ending February 28, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential	5,103,279	4,593,723	509,556	111.1
Small General Service	4,285,321	3,983,675	301,646	107.6
Large General Service	14,006,580	13,805,123	201,457	101.5
Public Street Lighting	127,732	116,530	11,202	109.6
Interdepartmental	328,338	329,076	(738)	99.8
Forfeited Discounts	73,878	65,547	8,331	112.7
Other Operating Revenues	186,724	63,905	122,819	292.2
	24,111,852	22,957,577	1,154,275	105.0
OPERATING EXPENSES				
Purchased Power	16,268,329	13,209,416	3,058,913	123.2
Generation - Operation	427,111	407,167	19,945	104.9
Generation - Maintenance	487,673	375,891	111,782	129.7
Transmission - Operation	9,106	2,225	6,881	409.3
Distribution - Operation	877,276	719,800	157,476	121.9
Distribution - Maintenance	431,422	347,648	83,774	124.1
Depreciation	1,712,364	1,692,279	20,085	101.2
Taxes Other Than Income Taxes	105,483	101,372	4,112	104.1
Customer Accounts	275,424	276,327	(903)	99.7
Administrative & General	1,454,595	1,458,630	(4,036)	99.7
Indirect Transfers to Municipality				.0
	22,048,783	18,590,754	3,458,029	118.6
Operating Income (Loss)	2,063,069	4,366,823	(2,303,754)	47.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	16,591	19,151	(2,560)	86.6
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(140,045)	(111,812)	(28,232)	(125.3)
Amortization Expense	(20,073)	(20,855)	782	(96.3)
Interest Expense	(477,503)	(509,134)	31,632	(93.8)
Non-Operating Revenue (Expense)	100	5,501	(5,401)	1.8
	(620,930)	(617,150)	(3,779)	(100.6)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,442,139	3,749,673	(2,307,534)	38.5
Operating Transfers In (Out)	(1,039,309)	(1,156,025)	116,716	(89.9)
Increase (Decrease) in Retained Earnings	402,830	2,593,648	(2,190,818)	15.5
RETAINED EARNINGS – Beginning of Period	43,933,342	41,580,648	2,352,694	105.7
RETAINED EARNINGS – END OF PERIOD	44,336,172	44,174,296	161,876	100.4

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS February 28, 2013 and 2012

	February 28, 2013	February 29, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,230,734	3,073,118
Tech Center Building		
Less: Accumulated Depreciation	(2,532,115)	(2,442,571)
Net Plant in Service	698,620	630,547
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(195,376)	(50,639)
Customer Accounts Receivable	30,672	52,212
Miscellaneous Accounts Receivable	4,635	978
Prepaid Expenses	9,815	
Inventory		25,506
Total Current Assets	(150,254)	28,057
TOTAL ASSETS	548,366	658,604
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(214,171)	(313,996)
Revenue over Expenditures	(31,359)	131,686
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	107,392	170,611
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,774	4,958
Accrued Liabilities	41,748	31,963
Other Liabilities		
Total Current Liabilities	44,521	36,921
Non-Current Liabilities:		
Interdepartmental Loan Payable	396,453	451,071
2008 Bonds Payable		
Total Non-Current Liabilities	396,453	451,071
Total Liabilities	440,974	487,992
TOTAL LIABILITIES AND EQUITY	548,366	658,604

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 10 Months Ending February 28, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Network Administration Fees	458,708	447,857	10,852	102.4
VOIP Services	56,764	36,617	20,147	155.0
Misc Revenues				.0
Network and Hardware Support	3,264	1,125	2,139	290.2
Data Services	4,790	4,790		100.0
Fiber Internet Access	157,572	177,046	(19,474)	89.0
Dial-up Internet Access	16,151	20,434	(4,283)	79.0
Wireless Internet Access	48,116	85,714	(37,598)	56.1
Network Internet Access	16,997	16,997		100.0
Web Site Host	8,238	7,042	1,196	117.0
Web Site Development				.0
Activation Fee		25	(25)	.0
Wireless Installation				.0
Mailboxes	2,426	2,375	51	102.1
Forfeited Discounts	905	1,146	(241)	78.9
Total Operating Revenues	773,932	801,168	(27,236)	96.6
OPERATING EXPENSES				
Personnel	281,490	250,949	30,541	112.2
Insurance Benefits	70,463	51,685	18,778	136.3
Pension & Other Benefits	58,820	52,180	6,640	112.7
Contractual Services- Maintenance	7,200	23,567	(16,367)	30.6
Contractual Services- Professional	102,507	92,948	9,558	110.3
Contractual Services- Communications	43,387	38,961	4,426	111.4
Contractual Services- Professional Development	5,306	4,249	1,057	124.9
Service Charges	112,435	84,940	27,496	132.4
Commodities - Maintenance Supplies	2,641	525	2,116	503.2
Commodities - General Supplies	13,389	10,232	3,157	130.9
Other Expenditures	(115)	(673)	557	(17.2)
Depreciation	84,511	25,164	59,347	335.8
Transfer to Administrative Services	13,193	14,983	(1,791)	88.1
Total Operating Expenses	795,226	649,710	145,515	122.4
Operating Income (Loss)	(21,294)	151,457	(172,751)	(14.1)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income	30,635	978	29,657	3,132.2
Merchandising, Jobbing, & Contract Expense	(39,592)	(19,404)	20,189	(204.0)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(1,108)	(1,346)	238	(82.3)
Total Non-Operating Revenue (Expense)	(10,065)	(19,772)	9,706	(50.9)
Increase (Decrease) in Retained Earnings	(31,359)	131,686	(163,045)	(23.8)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 10 Months Ending February 28, 2013 and 2012

	<u>2013</u>	<u>2012</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	(214,171)	(313,996)	99,825	(68.2)
RETAINED EARNINGS – END OF PERIOD	<u>(245,531)</u>	<u>(182,311)</u>	<u>63,220</u>	<u>(134.7)</u>