

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 3 MONTHS ENDING JULY 31 2013**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	39,451	569,785	1,382,500	812,715	41.21
Licenses and Permits	156,156	252,277	720,750	468,473	35
Intergovernmental Revenue	374,532	874,277	3,174,360	2,300,083	27.54
Fines, Forfeitures & Penalties	-	29,393	130,000	100,607	22.61
Public Charges for Services	78,372	261,672	870,772	609,100	30.05
Other Fees	22,031	62,385	282,521	220,137	22.08
Miscellaneous Revenues	3,548	9,163	69,000	59,837	13.28
Other Financing Sources	247,045	741,134	2,964,538	2,223,404	25
Total Revenues	921,135	2,800,087	9,594,441	6,794,354	29.18
OPERATING EXPENSES					
Mayor and City Council	4,486	13,546	63,500	49,954	21.33
City Manager	14,016	44,148	178,865	134,717	24.68
City Attorney	7,919	24,744	155,350	130,607	15.93
City Clerk	15,754	46,271	192,500	146,229	24.04
Police Department	306,885	851,655	3,422,347	2,570,692	24.89
Fire Department	136,324	402,804	1,713,088	1,310,284	23.51
Community Development	32,430	85,092	380,725	295,633	22.35
Engineering	23,025	68,475	322,660	254,185	21.22
Street Division	113,149	371,837	1,754,650	1,382,813	21.19
Cemetary Division	12,451	31,927	164,739	132,812	19.38
Municipal Building	56,690	177,135	974,835	797,700	18.17
Economic Development	19,731	59,550	252,042	192,492	23.63
Total Expenses	742,860	2,177,183	9,575,301	7,398,118	22.74
Revenue over Expenses	178,274	622,903	19,140	(603,763)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	34,190.35	490,430.06	1,057,500.00	(567,069.94)	46.4
01-11-31110	.00	.00	105,000.00	(105,000.00)	.0
01-11-31120	.00	.00	80,000.00	(80,000.00)	.0
01-11-31500	5,260.58	79,354.92	140,000.00	(60,645.08)	56.7
TOTAL TAXES	39,450.93	569,784.98	1,382,500.00	(812,715.02)	41.2
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	19,050.00	22,250.00	(3,200.00)	85.6
01-11-32500	29,151.30	29,151.30	112,000.00	(82,848.70)	26.0
01-11-32510	30,942.24	93,177.72	410,000.00	(316,822.28)	22.7
01-11-32600	.00	.00	2,500.00	(2,500.00)	.0
01-11-32900	.00	.00	7,000.00	(7,000.00)	.0
01-11-33100	95,437.50	108,372.50	165,000.00	(56,627.50)	65.7
01-11-33500	625.00	2,525.00	2,000.00	525.00	126.3
TOTAL LICENSES & PERMITS	156,156.04	252,276.52	720,750.00	(468,473.48)	35.0
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	163,353.24	302,721.21	913,360.00	(610,638.79)	33.1
01-11-34200	45,737.66	92,546.17	180,000.00	(87,453.83)	51.4
01-11-34300	4,571.39	13,782.09	75,000.00	(61,217.91)	18.4
01-11-34400	147,533.66	430,058.11	1,850,000.00	(1,419,941.89)	23.3
01-11-34450	13,336.46	35,169.73	156,000.00	(120,830.27)	22.5
TOTAL INTERGOVERNMENTAL REVENUES	374,532.41	874,277.31	3,174,360.00	(2,300,082.69)	27.5
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	.00	29,393.27	130,000.00	(100,606.73)	22.6
TOTAL FINES, FORFEITURES & PENALTIES	.00	29,393.27	130,000.00	(100,606.73)	22.6
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	63,560.00	175,947.16	561,000.00	(385,052.84)	31.4
01-11-36700	(355.00)	16,433.72	85,000.00	(68,566.28)	19.3
01-11-36800	3,583.53	10,750.59	44,772.00	(34,021.41)	24.0
01-11-36900	1,208.11	25,615.51	75,000.00	(49,384.49)	34.2
01-11-39960	10,375.00	32,925.00	105,000.00	(72,075.00)	31.4
TOTAL PUBLIC CHARGES FOR SERVICES	78,371.64	261,671.98	870,772.00	(609,100.02)	30.1
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	275.00	4,875.00	21,000.00	(16,125.00)	23.2
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	21,375.00	85,500.00	(64,125.00)	25.0
01-11-37900 OTHER REVENUES	10,501.75	31,505.25	126,021.00	(94,515.75)	25.0
01-11-37901 REIMBURSED DEVELOPER FEES	4,129.25	4,129.25	44,000.00	(39,870.75)	9.4
01-11-37910 BUILDING AND ZONING FEES	.00	500.00	5,500.00	(5,000.00)	9.1
TOTAL OTHER FEES	22,031.00	62,384.50	282,521.00	(220,136.50)	22.1
 <u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	44.89	123.42	2,000.00	(1,876.58)	6.2
01-11-38110 INTEREST INCOME-CEMETERY	.00	.00	3,000.00	(3,000.00)	.0
01-11-38700 LOT SALES	475.00	950.00	15,000.00	(14,050.00)	6.3
01-11-38800 CEMETERY RECEIPTS	550.00	900.00	4,000.00	(3,100.00)	22.5
01-11-38900 MISCELLANEOUS	2,477.92	7,190.07	45,000.00	(37,809.93)	16.0
TOTAL MISCELLANEOUS REVENUE	3,547.81	9,163.49	69,000.00	(59,836.51)	13.3
 <u>OTHER FINANCING SOURCES</u>					
01-11-39910 TRANSFER FROM ELECTRIC	114,296.42	342,889.26	1,371,557.00	(1,028,667.74)	25.0
01-11-39920 TRANSFER FROM WATER	7,110.08	21,330.24	85,321.00	(63,990.76)	25.0
01-11-39930 TRANSF FROM WATER RECLAMATION	10,555.00	31,665.00	126,660.00	(94,995.00)	25.0
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	20,250.00	81,000.00	(60,750.00)	25.0
01-11-39946 SALES TAX FUND TRANSFER	19,166.66	57,499.98	230,000.00	(172,500.02)	25.0
01-11-39947 AMBULANCE FUND TRANSFER	30,833.33	92,499.99	370,000.00	(277,500.01)	25.0
01-11-39950 SOLID WASTE TRANSFER	58,333.33	174,999.99	700,000.00	(525,000.01)	25.0
TOTAL OTHER FINANCING SOURCES	247,044.82	741,134.46	2,964,538.00	(2,223,403.54)	25.0
 TOTAL FUND REVENUE	 921,134.65	 2,800,086.51	 9,594,441.00	 (6,794,354.49)	 29.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,300.90	12,763.95	50,500.00	(37,736.05)	25.3
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	200.00	(200.00)	.0
01-12-55400-000 PRINTING	.00	.00	200.00	(200.00)	.0
01-12-56100-000 DUES	.00	.00	2,000.00	(2,000.00)	.0
01-12-56200-000 TRAVEL EXPENSES	88.70	438.51	3,000.00	(2,561.49)	14.6
01-12-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	.00	107.79	4,000.00	(3,892.21)	2.7
01-12-65100-000 OFFICE SUPPLIES	96.59	177.39	600.00	(422.61)	29.6
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	57.96	800.00	(742.04)	7.3
TOTAL MAYOR/CITY COUNCIL	4,486.19	13,545.60	63,500.00	(49,954.40)	21.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	6,958.41	22,512.97	112,300.00	(89,787.03)	20.1
01-13-42400-000 VACATION	2,605.54	5,564.93	.00	5,564.93	.0
01-13-42500-000 SICK	.00	323.36	.00	323.36	.0
01-13-45100-000 HEALTH INSURANCE	3,031.47	10,026.17	42,050.00	(32,023.83)	23.8
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	850.00	(850.00)	.0
01-13-55100-000 POSTAGE	1,227.34	1,227.34	7,000.00	(5,772.66)	17.5
01-13-55300-000 PUBLISHING	22.25	85.75	750.00	(664.25)	11.4
01-13-55400-000 PRINTING	.00	.00	750.00	(750.00)	.0
01-13-56100-000 DUES	.00	.00	600.00	(600.00)	.0
01-13-56200-000 TRAVEL EXPENSES	75.15	312.64	3,500.00	(3,187.36)	8.9
01-13-56300-000 TRAINING	400.00	460.00	700.00	(240.00)	65.7
01-13-56500-000 PUBLICATIONS	.00	.00	500.00	(500.00)	.0
01-13-56600-000 CONFERENCE	295.00	295.00	1,500.00	(1,205.00)	19.7
01-13-65100-000 OFFICE SUPPLIES	88.15	235.99	1,700.00	(1,464.01)	13.9
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	.0
01-13-83000-000 EQUIPMENT	.00	.00	3,000.00	(3,000.00)	.0
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	1,051.00	2,727.00	14,000.00	(11,273.00)	19.5
TOTAL CITY CLERK	15,754.31	46,271.15	192,500.00	(146,228.85)	24.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,272.91	8,132.00	36,608.00	(28,476.00)	22.2
01-17-42200-000 SALARIES-PART-TIME	937.39	2,779.68	11,596.00	(8,816.32)	24.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	.0
01-17-42400-000 VACATION	894.97	1,138.61	.00	1,138.61	.0
01-17-42500-000 SICK	.00	140.80	.00	140.80	.0
01-17-45100-000 HEALTH INSURANCE	967.31	3,218.77	29,150.00	(25,931.23)	11.0
01-17-51100-000 MAINTENANCE (BUILDING)	.00	1,218.87	6,000.00	(4,781.13)	20.3
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	1,600.00	(1,600.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	188.92	554.57	1,850.00	(1,295.43)	30.0
01-17-53700-000 NETWORK ADMINISTRATION	17,046.50	51,204.92	205,343.00	(154,138.08)	24.9
01-17-54900-000 OTHER PROFESSIONAL SERVICES	10,000.00	17,978.25	25,000.00	(7,021.75)	71.9
01-17-55200-000 TELEPHONE	102.48	677.23	3,500.00	(2,822.77)	19.4
01-17-55300-000 PUBLISHING	.00	.00	125.00	(125.00)	.0
01-17-57100-000 UTILITIES	64.75	11,892.17	65,000.00	(53,107.83)	18.3
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	.00	81.00	500.00	(419.00)	16.2
01-17-57900-000 OTHER CONTRACTUAL SERVICES	174.08	412.24	1,000.00	(587.76)	41.2
01-17-59500-000 PROPERTY TAX	.00	4,610.18	2,750.00	1,860.18	167.6
01-17-61100-000 MAINTENANCE BUILDING	.00	104.06	20,500.00	(20,395.94)	.5
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	26.82	884.73	500.00	384.73	177.0
01-17-65100-000 OFFICE SUPPLIES	155.05	292.30	2,500.00	(2,207.70)	11.7
01-17-65400-000 GENERAL SUPPLIES	360.71	1,264.43	5,000.00	(3,735.57)	25.3
01-17-82000-000 BUILDING	.00	5,500.00	225,000.00	(219,500.00)	2.4
01-17-83000-000 EQUIPMENT	.00	.00	21,300.00	(21,300.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	20,000.00	(20,000.00)	.0
01-17-91100-000 COMMUNITY RELATIONS	.00	.00	25,000.00	(25,000.00)	.0
01-17-91400-000 SALES TAX REBATE	2,722.31	2,722.31	.00	2,722.31	.0
01-17-92000-000 CONTINGENCY	.00	.00	15,000.00	(15,000.00)	.0
01-17-99964-000 TRANSFER ADMIN SERVICE	20,776.08	62,328.24	249,313.00	(186,984.76)	25.0
TOTAL MUNICIPAL BUILDING	56,690.28	177,135.36	974,835.00	(797,699.64)	18.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2013

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	7,918.50	24,743.50	135,000.00	(110,256.50)	18.3
01-18-53310-000	DEVELOPER LEGAL EXPENSE	.00	.00	20,000.00	(20,000.00)	.0
01-18-56100-000	DUES	.00	.00	100.00	(100.00)	.0
01-18-56600-000	CONFERENCE EXPENSES	.00	.00	250.00	(250.00)	.0
TOTAL CITY ATTORNEY		7,918.50	24,743.50	155,350.00	(130,606.50)	15.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2013

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>						
01-19-42100-000	SALARIES (FULL-TIME)	9,136.65	28,208.49	133,490.00	(105,281.51)	21.1
01-19-42400-000	VACATION	1,889.80	6,954.34	.00	6,954.34	.0
01-19-42500-000	SICK PAY	290.31	832.23	.00	832.23	.0
01-19-45100-000	HEALTH INSURANCE	1,999.40	6,782.95	27,475.00	(20,692.05)	24.7
01-19-54900-000	OTHER PROFESSIONAL SERVICES	.00	.00	5,000.00	(5,000.00)	.0
01-19-55200-000	TELEPHONE	75.73	239.29	1,100.00	(860.71)	21.8
01-19-56100-000	DUES	432.97	650.47	2,200.00	(1,549.53)	29.6
01-19-56200-000	TRAVEL EXPENSES	51.90	267.65	4,000.00	(3,732.35)	6.7
01-19-56500-000	PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-19-56600-000	CONFERENCE EXPENSES	.00	.00	2,500.00	(2,500.00)	.0
01-19-65100-000	OFFICE SUPPLIES	.00	23.67	1,000.00	(976.33)	2.4
01-19-83000-000	EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-19-91100-000	COMMUNITY RELATIONS	139.00	189.00	1,000.00	(811.00)	18.9
TOTAL CITY MANAGER		14,015.76	44,148.09	178,865.00	(134,716.91)	24.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2013

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	98,865.04	305,843.70	1,565,050.00	(1,259,206.30)	19.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	126,414.20	394,821.56	1,815,085.00	(1,420,263.44)	21.8
01-21-42200-000 SALARIES - PART-TIME	3,827.14	12,571.56	45,000.00	(32,428.44)	27.9
01-21-42300-000 SALARIES - OVERTIME	8,128.39	33,504.45	133,000.00	(99,495.55)	25.2
01-21-42400-000 SALARIES - VACATION PAY	20,950.67	47,642.70	120,000.00	(72,357.30)	39.7
01-21-42500-000 SALARIES - SICK PAY	3,564.46	5,951.78	22,440.00	(16,488.22)	26.5
01-21-42800-000 OIC - ON-CALL FTO	1,693.98	4,789.21	20,000.00	(15,210.79)	24.0
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	54,227.00	54,227.00	182,374.00	(128,147.00)	29.7
01-21-45100-000 HEALTH INSURANCE	47,087.06	155,383.45	673,300.00	(517,916.55)	23.1
01-21-47100-000 UNIFORM ALLOWANCE	2,944.66	5,265.61	22,000.00	(16,734.39)	23.9
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,672.42	8,881.13	33,500.00	(24,618.87)	26.5
01-21-51300-000 MAINTENANCE - VEHICLE	7,120.50	10,240.26	35,000.00	(24,759.74)	29.3
01-21-53400-000 MEDICAL SERVICES	218.00	218.00	2,000.00	(1,782.00)	10.9
01-21-53700-000 DATA PROCESSING SERVICES	14,560.00	14,560.00	20,000.00	(5,440.00)	72.8
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	5,950.00	7,500.00	(1,550.00)	79.3
01-21-55100-000 POSTAGE	.00	53.54	600.00	(546.46)	8.9
01-21-55200-000 TELEPHONE	781.47	3,824.77	18,000.00	(14,175.23)	21.3
01-21-55300-000 PUBLISHING	.00	150.00	500.00	(350.00)	30.0
01-21-55400-000 PRINTING	205.92	938.05	2,700.00	(1,761.95)	34.7
01-21-56100-000 DUES	1,302.97	1,872.97	5,300.00	(3,427.03)	35.3
01-21-56200-000 TRAVEL EXPENSES	43.30	433.76	2,000.00	(1,566.24)	21.7
01-21-56300-000 TRAINING	1,800.00	4,720.00	11,000.00	(6,280.00)	42.9
01-21-56400-000 TUITION REIMBURSEMENT	2,190.00	2,190.00	8,265.00	(6,075.00)	26.5
01-21-57100-000 UTILITIES	103.86	318.95	1,252.00	(933.05)	25.5
01-21-57800-000 ANIMAL CONTROL	208.00	594.00	5,000.00	(4,406.00)	11.9
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	672.72	701.50	3,000.00	(2,298.50)	23.4
01-21-65100-000 OFFICE SUPPLIES	536.65	1,361.84	10,000.00	(8,638.16)	13.6
01-21-65200-000 OPERATING SUPPLIES	932.20	2,467.65	14,000.00	(11,532.35)	17.6
01-21-65500-000 AUTOMOBILE FUEL/OIL	5,399.35	17,179.50	68,000.00	(50,820.50)	25.3
01-21-65800-000 PRISONER SUPPLIES	.00	.00	1,000.00	(1,000.00)	.0
01-21-66200-000 K9 SUPPLIES	.00	.00	500.00	(500.00)	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	(1,440.00)	11,576.18	86,031.00	(74,454.82)	13.5
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	598.85	48,843.93	50,000.00	(1,156.07)	97.7
01-21-91700-000 INVESTIGATIONS	141.30	421.30	3,500.00	(3,078.70)	12.0
TOTAL POLICE DEPARTMENT	306,885.07	851,654.65	3,422,347.00	(2,570,692.35)	24.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	61,973.78	192,699.70	915,000.00	(722,300.30)	21.1
01-22-42200-000 SALARIES - PART-TIME	7,902.04	14,501.56	68,000.00	(53,498.44)	21.3
01-22-42300-000 SALARY EXPENSE - OVERTIME	12,603.85	41,002.66	128,000.00	(86,997.34)	32.0
01-22-42400-000 SALARIES - VACATION PAY	13,278.78	27,506.86	.00	27,506.86	.0
01-22-42500-000 SALARIES - SICK PAY	824.40	7,469.55	.00	7,469.55	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	9,302.00	9,302.00	106,938.00	(97,636.00)	8.7
01-22-45100-000 HEALTH INSURANCE	22,446.68	74,222.32	313,950.00	(239,727.68)	23.6
01-22-47100-000 UNIFORM ALLOWANCE	.00	4,899.24	12,000.00	(7,100.76)	40.8
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	.00	354.00	8,000.00	(7,646.00)	4.4
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	1,212.84	2,118.61	8,500.00	(6,381.39)	24.9
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	125.67	629.85	8,000.00	(7,370.15)	7.9
01-22-53400-000 MEDICAL SERVICES	.00	.00	4,500.00	(4,500.00)	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	322.26	7,995.19	43,000.00	(35,004.81)	18.6
01-22-55100-000 POSTAGE	1.78	20.07	200.00	(179.93)	10.0
01-22-55200-000 TELEPHONE	270.37	1,838.15	9,500.00	(7,661.85)	19.4
01-22-55400-000 PRINTING	.00	.00	500.00	(500.00)	.0
01-22-56100-000 DUES	500.00	525.00	1,200.00	(675.00)	43.8
01-22-56200-000 TRAVEL EXPENSES	.00	99.40	1,800.00	(1,700.60)	5.5
01-22-56300-000 TRAINING	37.00	674.62	7,000.00	(6,325.38)	9.6
01-22-56400-000 TUITION REIMBURSEMENT	.00	480.50	2,000.00	(1,519.50)	24.0
01-22-56500-000 PUBLICATIONS	257.48	257.48	1,000.00	(742.52)	25.8
01-22-57100-000 UTILITIES	1,567.78	4,268.76	18,000.00	(13,731.24)	23.7
01-22-59200-000 GENERAL INSURANCE	.00	.00	3,500.00	(3,500.00)	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	138.05	1,119.29	3,000.00	(1,880.71)	37.3
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	126.16	1,600.21	5,000.00	(3,399.79)	32.0
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	246.68	5,000.00	(4,753.32)	4.9
01-22-65100-000 OFFICE SUPPLIES	.00	391.11	2,500.00	(2,108.89)	15.6
01-22-65200-000 OPERATING SUPPLIES	1,581.72	2,643.29	13,000.00	(10,356.71)	20.3
01-22-65400-000 JANITORIAL SUPPLIES	305.37	384.33	3,500.00	(3,115.67)	11.0
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,546.46	4,589.78	19,500.00	(14,910.22)	23.5
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	963.37	1,000.00	(36.63)	96.3
TOTAL FIRE DEPARTMENT	136,324.47	402,803.58	1,713,088.00	(1,310,284.42)	23.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2013

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY		443,209.54	1,254,458.23	5,135,435.00	(3,880,976.77)	24.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	44,527.30	133,701.04	648,600.00	(514,898.96)	20.6
01-41-42200-000 SALARIES (PART-TIME)	2,729.42	6,295.18	8,600.00	(2,304.82)	73.2
01-41-42300-000 SALARY EXPENSE-OVERTIME	1,453.96	1,906.85	58,800.00	(56,893.15)	3.2
01-41-42400-000 VACATION	6,573.93	16,244.34	.00	16,244.34	.0
01-41-42500-000 SICK	127.07	766.43	.00	766.43	.0
01-41-42600-000 SALARIES-PAGER PAY	1,255.79	3,729.43	19,700.00	(15,970.57)	18.9
01-41-45100-000 HEALTH INSURANCE	16,383.74	54,167.66	259,000.00	(204,832.34)	20.9
01-41-47100-000 UNIFORM ALLOWANCE	74.54	216.05	1,000.00	(783.95)	21.6
01-41-47300-000 CLOTHING ACQUISITION	.00	.00	2,000.00	(2,000.00)	.0
01-41-51100-000 MAINTENANCE (BUILDING)	446.50	728.50	2,500.00	(1,771.50)	29.1
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	414.82	16,500.00	(16,085.18)	2.5
01-41-51300-000 MAINT.SERVICE-VEHICLE	299.57	574.21	15,000.00	(14,425.79)	3.8
01-41-51400-000 MAINTENANCE STREET	2,965.00	14,890.63	23,500.00	(8,609.37)	63.4
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	.0
01-41-52900-000 MAINTENANCE OTHER	5,965.20	5,965.20	5,000.00	965.20	119.3
01-41-53600-000 JANITORIAL SERVICES	221.66	625.66	3,000.00	(2,374.34)	20.9
01-41-54900-000 OTHER PROFESSIONAL SERVICES	1,566.72	3,840.37	15,000.00	(11,159.63)	25.6
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-41-55200-000 TELEPHONE	223.80	941.58	5,100.00	(4,158.42)	18.5
01-41-55300-000 PUBLISHING	.00	.00	300.00	(300.00)	.0
01-41-56200-000 TRAVEL EXPENSES	.00	.00	300.00	(300.00)	.0
01-41-56300-000 TRAINING	.00	.00	1,000.00	(1,000.00)	.0
01-41-57100-000 UTILITIES	976.23	3,281.37	15,000.00	(11,718.63)	21.9
01-41-57200-000 STREET LIGHTING	12,435.56	38,290.55	158,650.00	(120,359.45)	24.1
01-41-59400-000 LEASE OR RENTALS	.00	.00	5,000.00	(5,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	.00	257.08	4,500.00	(4,242.92)	5.7
01-41-61200-000 MAINTENANCE (EQUIPMENT)	114.71	428.50	16,000.00	(15,571.50)	2.7
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	1,777.91	3,542.71	35,000.00	(31,457.29)	10.1
01-41-61400-000 SUPPLIES STREETS	1,014.92	6,700.41	52,000.00	(45,299.59)	12.9
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	114,500.00	(114,500.00)	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	3,449.29	5,590.30	12,000.00	(6,409.70)	46.6
01-41-62900-000 SUPPLIES OTHER	167.10	1,413.88	18,000.00	(16,586.12)	7.9
01-41-65100-000 OFFICE SUPPLIES	32.28	189.60	2,000.00	(1,810.40)	9.5
01-41-65200-000 OPERATING SUPPLIES	799.82	1,744.50	8,000.00	(6,255.50)	21.8
01-41-65300-000 SMALL TOOLS	29.75	693.62	3,200.00	(2,506.38)	21.7
01-41-65400-000 JANITORIAL SUPPLIES	26.83	151.03	1,000.00	(848.97)	15.1
01-41-65500-000 GASOLINE/OIL	7,419.45	17,953.48	68,000.00	(50,046.52)	26.4
01-41-66100-000 SAFETY SUPPLIES	90.52	691.55	3,500.00	(2,808.45)	19.8
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	45,900.00	142,500.00	(96,600.00)	32.2
01-41-91100-000 COMMUNITY RELATIONS	.00	.00	300.00	(300.00)	.0
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL STREET DIVISION	113,148.57	371,836.53	1,754,650.00	(1,382,813.47)	21.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	2,880.29	8,999.78	61,714.00	(52,714.22)	14.6
01-46-42200-000 SALARIES (PART-TIME)	1,362.43	3,164.43	4,500.00	(1,335.57)	70.3
01-46-42300-000 SALARY EXPENSE-OVERTIME	200.14	484.49	6,700.00	(6,215.51)	7.2
01-46-42400-000 VACATION	2,372.00	2,551.58	.00	2,551.58	.0
01-46-42500-000 SICK PAY	.00	3,972.93	.00	3,972.93	.0
01-46-45100-000 HEALTH INSURANCE	2,064.16	6,816.36	29,150.00	(22,333.64)	23.4
01-46-47100-000 UNIFORM ALLOWANCE	20.00	163.20	300.00	(136.80)	54.4
01-46-47300-000 CLOTHING ACQUISITION	.00	.00	200.00	(200.00)	.0
01-46-51100-000 MAINTENANCE (BUILDING)	.00	.00	500.00	(500.00)	.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	2,285.75	2,285.75	3,000.00	(714.25)	76.2
01-46-55200-000 TELEPHONE	43.98	215.55	1,175.00	(959.45)	18.3
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	166.44	530.46	2,200.00	(1,669.54)	24.1
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	300.00	(300.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	12.63	173.98	1,200.00	(1,026.02)	14.5
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	344.99	374.21	1,500.00	(1,125.79)	25.0
01-46-65200-000 OPERATING SUPPLIES	.00	26.96	800.00	(773.04)	3.4
01-46-65300-000 SMALL TOOLS	180.20	194.59	500.00	(305.41)	38.9
01-46-65400-000 JANITORIAL SUPPLIES	.00	.00	150.00	(150.00)	.0
01-46-65500-000 GASOLINE/OIL	480.90	1,808.62	6,200.00	(4,391.38)	29.2
01-46-66100-000 SAFETY SUPPLIES	37.10	164.09	250.00	(85.91)	65.6
01-46-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	42,500.00	(42,500.00)	.0
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00	(200.00)	.0
 TOTAL CEMETERY	 12,451.01	 31,926.98	 164,739.00	 (132,812.02)	 19.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,812.66	34,718.15	150,800.00	(116,081.85)	23.0
01-48-42200-000 SALARIES-PART-TIME	3,160.86	4,563.86	18,880.00	(14,316.14)	24.2
01-48-42400-000 VACATION	854.79	3,306.16	.00	3,306.16	.0
01-48-42500-000 SICK	171.88	369.18	.00	369.18	.0
01-48-45100-000 HEALTH INSURANCE	4,128.32	13,632.72	58,300.00	(44,667.28)	23.4
01-48-51100-000 MAINTENANCE (BUILDING)	.00	.00	1,000.00	(1,000.00)	.0
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,500.00	(1,500.00)	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	1,000.00	(1,000.00)	.0
01-48-53200-000 ENGINEERING SERVICE	792.00	6,452.18	41,000.00	(34,547.82)	15.7
01-48-54900-000 OTHER PROFESSIONAL SERVICES	391.75	741.18	3,400.00	(2,658.82)	21.8
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	176.63	834.26	2,350.00	(1,515.74)	35.5
01-48-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-48-56100-000 DUES	.00	.00	550.00	(550.00)	.0
01-48-56200-000 TRAVEL EXPENSES	.00	15.23	650.00	(634.77)	2.3
01-48-56300-000 TRAINING	.00	.00	700.00	(700.00)	.0
01-48-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-48-57100-000 UTILITIES	302.72	920.31	3,900.00	(2,979.69)	23.6
01-48-61200-000 SUPPLIES (EQUIPMENT)	505.66	813.65	1,700.00	(886.35)	47.9
01-48-65100-000 OFFICE SUPPLIES	61.10	91.98	1,000.00	(908.02)	9.2
01-48-65300-000 SMALL TOOLS	280.60	284.64	800.00	(515.36)	35.6
01-48-65400-000 JANITORIAL SUPPLIES	43.61	82.51	480.00	(397.49)	17.2
01-48-65500-000 GASOLINE & OIL	342.55	958.70	3,700.00	(2,741.30)	25.9
01-48-67000-000 PRINT MATERIALS	.00	48.00	50.00	(2.00)	96.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	180.00	5,100.00	(4,920.00)	3.5
01-48-82000-000 BUILDING	.00	.00	1,500.00	(1,500.00)	.0
01-48-83000-000 EQUIPMENT	.00	462.50	23,200.00	(22,737.50)	2.0
01-48-87000-000 FURNITURE	.00	.00	600.00	(600.00)	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	50.00	(50.00)	.0
TOTAL ENGINEERING	23,025.13	68,475.21	322,660.00	(254,184.79)	21.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2013

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS		148,624.71	472,238.72	2,242,049.00	(1,769,810.28)	21.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 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)	16,692.52	53,151.99	220,400.00	(167,248.01)	24.1
01-44-42400-000 VACATION	639.17	2,731.06	.00	2,731.06	.0
01-44-42500-000 SICK	.00	148.32	.00	148.32	.0
01-44-45100-000 HEALTH INSURANCE	6,062.94	17,850.00	100,350.00	(82,500.00)	17.8
01-44-51300-000 MAINTENANCE (VEHICLE)	366.18	386.18	1,500.00	(1,113.82)	25.8
01-44-52900-000 NUISANCE ABATEMENT	.00	860.00	2,000.00	(1,140.00)	43.0
01-44-53300-000 LEGAL SERVICE	270.00	270.00	.00	270.00	.0
01-44-53400-000 MEDICAL SERVICES	.00	.00	100.00	(100.00)	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	7,000.00	7,000.00	21,000.00	(14,000.00)	33.3
01-44-55100-000 POSTAGE	30.55	51.12	500.00	(448.88)	10.2
01-44-55200-000 TELEPHONE	26.09	77.13	1,625.00	(1,547.87)	4.8
01-44-55300-000 PUBLISHING	155.75	413.85	4,000.00	(3,586.15)	10.4
01-44-55400-000 PRINTING	655.52	655.52	800.00	(144.48)	81.9
01-44-56100-000 DUES	102.00	652.00	750.00	(98.00)	86.9
01-44-56200-000 TRAVEL EXPENSES	187.25	230.19	250.00	(19.81)	92.1
01-44-56300-000 TRAINING	.00	.00	500.00	(500.00)	.0
01-44-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-44-56600-000 CONFERENCE EXPENSES	.00	.00	500.00	(500.00)	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	400.00	(400.00)	.0
01-44-65100-000 OFFICE SUPPLIES	98.93	211.44	1,550.00	(1,338.56)	13.6
01-44-65500-000 AUTOMOTIVE FUEL/OIL	143.36	403.66	2,250.00	(1,846.34)	17.9
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	22,000.00	(22,000.00)	.0
TOTAL COMMUNITY DEVELOPMENT	32,430.26	85,092.46	380,725.00	(295,632.54)	22.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 3 MONTHS ENDING JULY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	11,689.39	30,795.75	144,250.00	(113,454.25)	21.4
01-61-42100-000 SALARIES (FULL-TIME)	4,065.43	10,971.20	46,342.00	(35,370.80)	23.7
01-61-42400-000 VACATION	65.84	5,360.43	.00	5,360.43	.0
01-61-42500-000 SICK	100.94	403.76	.00	403.76	.0
01-61-45100-000 HEALTH INSURANCE	3,031.47	10,050.73	42,050.00	(31,999.27)	23.9
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	105.00	3,000.00	(2,895.00)	3.5
01-61-55100-000 POSTAGE	.00	.00	250.00	(250.00)	.0
01-61-55200-000 TELEPHONE	103.81	416.27	2,500.00	(2,083.73)	16.7
01-61-56100-000 DUES	.00	.00	650.00	(650.00)	.0
01-61-56200-000 TRAVEL EXPENSES	490.06	1,044.22	5,000.00	(3,955.78)	20.9
01-61-56300-000 TRAINING	.00	.00	1,000.00	(1,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-61-56600-000 CONFERENCE	.00	20.00	1,000.00	(980.00)	2.0
01-61-65100-000 OFFICE SUPPLIES	183.74	260.12	2,000.00	(1,739.88)	13.0
01-61-83000-000 EQUIPMENT	.00	.00	3,000.00	(3,000.00)	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	122.51	750.00	(627.49)	16.3
TOTAL ECONOMIC DEVELOPMENT	19,730.68	59,549.99	252,042.00	(192,492.01)	23.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 3 MONTHS ENDING JULY 31, 2013

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	52,160.94	144,642.45	632,767.00	(488,124.55)	22.9
TOTAL FUND EXPENDITURES	742,860.23	2,177,183.10	9,575,301.00	(7,398,117.90)	22.7
NET REVENUE OVER EXPENDITURES	178,274.42	622,903.41	19,140.00	603,763.41	3254.5

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 3 MONTHS ENDING JULY 31 2013

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	1,173	16,812	34,500	17,688	48.73
Insurance	9,511	136,424	280,000	143,576	48.72
Illinois Municipal Retirement	8,085	115,963	290,517	174,554	39.92
Social Security	7,204	103,299	212,075	108,776	48.71
Ambulance	26	80	2,000	1,920	4.01
Economic Development	-	-	-	-	0
Motor Fuel Tax	16,740	57,603	1,091,600	1,033,997	5.28
Utility Tax	30,136	94,246	345,000	250,754	27.32
Travel and Tourism	18,516	57,632	230,100	172,468	25.05
Sales Tax	75,437	223,725	949,000	725,275	23.57
Lighthouse Pointe TIF	2	3,227,160	-	(3,227,160)	0
Foreign Fire Insurance	-	-	21,060	21,060	0
TIF	-	-	-	-	0
Capital Improvement	15,000	15,000	4,232,600	4,217,600	0.35
Stormwater Management	148	375	23,500	23,125	1.6
Technology Park	4	10	100	90	10.32
Debt Service	-	-	-	-	0
Solid Waste	192,939	243,519	1,246,000	1,002,481	19.54
Technology Center	134,234	245,747	1,274,897	1,029,150	19.28
Airport	120,987	276,149	3,139,639	2,863,490	8.8
Railroad	128	84,372	384,083	299,711	21.97
Health Insurance	(2,323)	434,052	3,075,995	2,641,943	14.11
Administrative Services	50,952	152,855	611,422	458,567	25
Total Revenues	678,897	5,485,026	17,444,088	11,959,062	31.44

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 3 MONTHS ENDING JULY 31 2013

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	5,265	32,787	27,522	16.06
Insurance	46,980	130,804	377,000	246,196	34.7
Illinois Municipal Retirement	19,539	58,800	243,143	184,343	24.18
Social Security	14,956	43,508	192,692	149,184	22.58
Ambulance	30,833	92,500	375,100	282,600	24.66
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	-	1,311,000	1,311,000	0
Utility Tax	-	-	638,000	638,000	0
Travel and Tourism	1,248	10,708	210,550	199,842	5.09
Sales Tax	19,167	57,714	2,157,000	2,099,286	2.68
Lighthouse Pointe TIF	40,668	3,148,595	-	(3,148,595)	0
Foreign Fire Insurance	-	-	30,000	30,000	0
TIF	-	-	-	-	0
Capital Improvement	228,281	386,163	4,511,000	4,124,837	8.56
Stormwater Management	1,400	7,239	312,000	304,761	2.32
Technology Park	-	2,825	41,600	38,775	6.79
Debt Service	-	(57,560)	-	57,560	0
Solid Waste	79,539	270,431	1,244,139	973,708	21.74
Technology Center	69,140	199,322	858,835	659,513	23.21
Airport	71,708	244,946	3,008,100	2,763,154	8.14
Railroad	86,036	171,759	672,580	500,821	25.54
Health Insurance	226,206	540,496	2,120,596	1,580,100	25.49
Administrative Services	40,310	131,892	601,787	469,895	21.92
Total Expenses	976,010	5,445,407	18,937,909	13,492,502	28.75
Revenue over Expenses	(297,113)	39,619	(1,493,821)	(1,533,440)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND

July 31, 2013 and 2012

	July 31, 2013	July 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	19,368,992	18,601,674
Less: Accumulated Depreciation	(5,712,089)	(5,227,990)
Net Plant in Service	13,656,903	13,373,684
CURRENT ASSETS		
Cash & Investments	1,443,327	880,612
Customer Accounts Receivable	254,101	274,955
Other Accounts Receivable	67,469	65,908
Inventory		
Prepaid Expenses	1,364	7,521
Total Current Assets	1,766,260	1,228,996
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	15,423,164	14,602,680
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,161,328	14,364,824
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	15,345,016	14,548,512
LIABILITIES		
Current Liabilities:		
Accounts Payable	46,331	25,358
Accrued Liabilities	31,817	28,809
Total Current Liabilities	78,148	54,168
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	78,148	54,168
TOTAL LIABILITIES AND EQUITY	15,423,164	14,602,680

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 3 Months Ending July 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	203,837	217,090	(13,252)	93.9
Commercial Sales	162,426	159,281	3,145	102.0
Industrial Sales	201,119	151,856	49,263	132.4
Interdepartmental Sales		4,446	(4,446)	.0
Other Operating Revenues	16,258	17,755	(1,497)	91.6
	583,641	550,428	33,212	106.0
OPERATING EXPENSES				
Source of Supply - Operations	63,364	60,684	2,680	104.4
Source of Supply - Maintenance	845	7,023	(6,178)	12.0
Water Treatment - Operations	34,749	35,876	(1,126)	96.9
Water Treatment - Maintenance	7,221	1,990	5,232	362.9
Distribution - Operations	22,811	27,274	(4,462)	83.6
Distribution - Maintenance	54,418	74,898	(20,480)	72.7
Customer Accounts	28,107	23,107	5,000	121.6
Administrative and General	39,277	34,383	4,895	114.2
Depreciation	112,822	89,464	23,357	126.1
Indirect Transfers to Municipality				.0
	363,615	354,698	8,917	102.5
Operating Income (Loss)	220,026	195,730	24,295	112.4
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	(8,731)	140	(8,871)	(6,236.7)
Investment Income	350	677	(326)	51.8
Merchandising, Jobbing & Contract Income	4,459	85	4,374	5,246.0
Merchandising, Jobbing & Contract Expense	(150)	(125)	(25)	(119.7)
Interest Expense	(2)	(3)		(91.8)
	(4,074)	774	(4,848)	(526.6)
Net Income Before Amortizations	215,952	196,504	19,448	109.9
Amortization of Contributions in Aid of Construction				.0
Net Income	215,952	196,504	19,448	109.9
Operating Transfers In (Out)	(21,330)	(21,467)	137	(99.4)
Interfund Transfer W/WR Loan Forgiveness	2,810,874	2,810,874		100.0
Increase (Decrease) in Retained Earnings	3,005,495	2,985,911	19,585	100.7
RETAINED EARNINGS - Beginning of Period	12,155,832	11,378,913	776,919	106.8
RETAINED EARNINGS - END OF PERIOD	15,161,328	14,364,824	796,504	105.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

July 31, 2013 and 2012

	July 31, 2013	July 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	36,936,704	36,050,358
Less: Accumulated Depreciation	(18,830,645)	(17,931,618)
Net Plant in Service	18,106,059	18,118,740
CURRENT ASSETS		
Cash & Investments	100	118
Customer Accounts Receivable	902,169	722,383
Other Accounts Receivable	100,823	92,695
Inventory	3,480	3,480
Prepaid Expenses	2,912	15,458
Total Current Assets	1,009,485	834,135
RESTRICTED FUNDS	3,207,328	3,124,018
NON-CURRENT ASSETS		
Unamortized Loss	19,553	67,137
Note Receivable - Associated Company		
Total Non-Current Assets	19,553	67,137
TOTAL ASSETS	22,342,424	22,144,030
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	12,970,090	12,105,782
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	19,938,855	19,074,547
LIABILITIES		
Current Liabilities:		
Accounts Payable	284,686	65,753
Accrued Liabilities	70,169	62,771
Total Current Liabilities	354,855	128,524
Non-Current Liabilities:		
Bonds Payable	2,044,068	2,930,120
Unamortized Premium on Long-Term Debt	4,646	10,840
Total Non-Current Liabilities	2,048,714	2,940,960
Total Liabilities	2,403,569	3,069,483
TOTAL LIABILITIES AND EQUITY	22,342,424	22,144,030

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 3 Months Ending July 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	258,888	272,890	(14,002)	94.9
Commercial Sales	299,986	260,216	39,770	115.3
Industrial Sales	218,415	233,436	(15,021)	93.6
Interdepartmental Sales		1,190	(1,190)	.0
Other Operating Revenues	3,628	10,715	(7,087)	33.9
Total Operating Revenues	780,917	778,446	2,471	100.3
OPERATING EXPENSES				
Collection - Operations	25,550	20,929	4,621	122.1
Collection - Maintenance	35,053	29,306	5,747	119.6
Pumping - Operations	6,274	422	5,852	1,487.3
Pumping - Maintenance	1,320	10,934	(9,614)	12.1
Treatment and Disposal - Operations	220,704	194,403	26,301	113.5
Treatment and Disposal - Maintenance	66,518	46,246	20,273	143.8
Customer Accounts	32,097	26,806	5,291	119.7
Administrative and General	59,897	53,047	6,850	112.9
Depreciation	220,424	210,984	9,439	104.5
Total Operating Expenses	667,838	593,077	74,760	112.6
Operating Income (Loss)	113,079	185,369	(72,289)	61.0
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	2,732	2,818	(86)	97.0
Non Utility Income	206,320		206,320	.0
Merchandising, Jobbing & Contract Income	4,361	9,714	(5,353)	44.9
Merchandising, Jobbing & Contract Expense	(618)	(1,449)	831	(42.6)
Amortization Expense	(8,042)	(8,042)		(100.0)
Interest Expense	(19,266)	(24,457)	5,191	(78.8)
Total Non-Operating Revenue (Expense)	185,487	(21,417)	206,904	866.1
Net Income Before Amortizations	298,566	163,951	134,615	182.1
Amortization of Contributions in Aid of Construction				.0
Net Income	298,566	163,951	134,615	182.1
Operating Transfers In (Out)	(31,665)	(32,063)	398	(98.8)
Interfund transfer WWR loan forgiveness	(2,810,874)	(2,810,874)		(100.0)
Increase (Decrease) in Retained Earnings	(2,543,973)	(2,678,986)	135,013	(95.0)
RETAINED EARNINGS - Beginning of Period	15,514,063	14,784,768	729,295	104.9
RETAINED EARNINGS - END OF PERIOD	12,970,090	12,105,782	864,308	107.1

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND July 31, 2013 and 2012

	July 31, 2013	July 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	70,625,630	68,281,383
Less: Accumulated Depreciation	(37,995,733)	(35,928,195)
Net Plant in Service	32,629,897	32,353,188
CURRENT ASSETS		
Cash & Investments	9,790,997	8,851,268
Customer Accounts Receivable	4,493,510	3,636,125
Other Accounts Receivable		
Inventory	2,137,487	1,834,009
Prepaid Expenses	184,657	180,947
Total Current Assets	16,606,651	14,502,348
RESTRICTED ASSETS	8,612,790	9,759,368
NON-CURRENT ASSETS		
Unamortized Loss	85,254	121,439
Other Deferred Debits	53,829	73,404
Interdepartmental Loan Receivable	1,213,786	1,317,309
Total Non-Current Assets	1,352,869	1,512,152
TOTAL ASSETS	59,202,206	58,127,056
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,360,999	43,225,288
Contribution in Aid of Construction (Net)		
Total Equity	44,360,999	43,225,288
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,815,254	2,299,812
Accrued Liabilities	267,663	246,869
Total Current Liabilities	3,082,918	2,546,681
Non-Current Liabilities:		
Bonds Payable	11,280,317	11,859,708
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	477,972	495,378
Total Non-Current Liabilities	11,758,289	12,355,086
Total Liabilities	14,841,207	14,901,768
TOTAL LIABILITIES AND EQUITY	59,202,206	58,127,056

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 3 Months Ending July 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential	1,683,306	1,717,999	(34,692)	98.0
Small General Service	1,308,058	1,131,328	176,730	115.6
Large General Service	4,760,696	3,521,131	1,239,565	135.2
Public Street Lighting	37,774	34,722	3,052	108.8
Interdepartmental	121,657	86,217	35,440	141.1
Forfeited Discounts	21,333	20,130	1,203	106.0
Other Operating Revenues	132,503	37,194	95,309	356.3
Total Operating Revenues	8,065,327	6,548,720	1,516,607	123.2
OPERATING EXPENSES				
Purchased Power	5,344,874	4,989,546	355,328	107.1
Generation - Operation	216,880	172,439	44,441	125.8
Generation - Maintenance	128,396	169,909	(41,513)	75.6
Transmission - Operation	527	957	(430)	55.1
Distribution - Operation	225,534	234,318	(8,784)	96.3
Distribution - Maintenance	145,159	153,719	(8,560)	94.4
Depreciation	517,726	507,684	10,043	102.0
Taxes Other Than Income Taxes	32,582	30,255	2,327	107.7
Customer Accounts	64,492	77,400	(12,908)	83.3
Administrative & General	539,804	406,028	133,777	133.0
Indirect Transfers to Municipality				.0
Total Operating Expenses	7,215,975	6,742,254	473,720	107.0
Operating Income (Loss)	849,352	(193,534)	1,042,887	438.9
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	4,538	5,215	(676)	87.0
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(26,404)	(43,365)	16,960	(60.9)
Amortization Expense	(6,257)	(5,474)	(782)	(114.3)
Interest Expense	(150,281)	(159,102)	8,822	(94.5)
Non-Operating Revenue (Expense)				.0
Total Non-Operating Revenue (Expense)	(178,403)	(202,727)	24,323	(88.0)
Increase (Decrease) in Retained Earnings Before Operating Transfers	670,949	(396,261)	1,067,210	169.3
Operating Transfers In (Out)	(342,889)	(311,793)	(31,097)	(110.0)
Increase (Decrease) in Retained Earnings	328,060	(708,054)	1,036,114	46.3
RETAINED EARNINGS - Beginning of Period	44,032,940	43,933,342	99,598	100.2
RETAINED EARNINGS - END OF PERIOD	44,360,999	43,225,288	1,135,711	102.6

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS

July 31, 2013 and 2012

	July 31, 2013	July 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,394,102	3,212,526
Tech Center Building		
Less: Accumulated Depreciation	(2,677,997)	(2,455,153)
Net Plant in Service	716,104	757,373
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(342,176)	(188,924)
Customer Accounts Receivable	14,849	39,496
Miscellaneous Accounts Receivable		3,069
Prepaid Expenses	6,639	
Inventory		8,707
Total Current Assets	(320,687)	(137,653)
TOTAL ASSETS	395,417	619,720
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(356,050)	(214,171)
Revenue over Expenditures	(28,297)	3,639
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(31,425)	142,389
LIABILITIES		
Current Liabilities:		
Accounts Payable	17,514	10,141
Accrued Liabilities	35,685	38,861
Other Liabilities		
Total Current Liabilities	53,199	49,001
Non-Current Liabilities:		
Interdepartmental Loan Payable	373,643	428,329
2008 Bonds Payable		
Total Non-Current Liabilities	373,643	428,329
Total Liabilities	426,842	477,331
TOTAL LIABILITIES AND EQUITY	395,417	619,720

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 3 Months Ending July 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Network Administration Fees	135,159	137,612	(2,453)	98.2
VOIP Services	16,912	16,764	148	100.9
Misc Revenues				.0
Network and Hardware Support		3,069	(3,069)	.0
Data Services	1,437	1,437		100.0
Fiber Internet Access	30,390	36,515	(6,125)	83.2
Dial-up Internet Access	4,355	5,285	(931)	82.4
Wireless Internet Access	9,149	13,589	(4,441)	67.3
Network Internet Access	5,099	5,099		100.0
Web Site Host	2,566	2,868	(302)	89.5
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	409	767	(358)	53.3
Forfeited Discounts	236	320	(83)	74.0
	Total Operating Revenues	223,326	(17,614)	92.1
OPERATING EXPENSES				
Personnel	68,975	76,727	(7,752)	89.9
Insurance Benefits	21,995	18,135	3,860	121.3
Pension & Other Benefits	12,149	15,020	(2,872)	80.9
Contractual Services- Maintenance	2,864	3,927	(1,064)	72.9
Contractual Services- Professional	25,316	31,056	(5,740)	81.5
Contractual Services- Communications	17,637	8,304	9,333	212.4
Contractual Services- Professional Development	521	895	(374)	58.2
Service Charges	31,721	35,846	(4,124)	88.5
Commodities - Maintenance Supplies		1,301	(1,301)	.0
Commodities - General Supplies	4,286	4,247	40	100.9
Other Expenditures	(203)	150	(352)	(135.6)
Depreciation	37,223	7,549	29,673	493.1
Transfer to Administrative Services	4,000	3,958	42	101.1
	Total Operating Expenses	207,114	19,370	109.4
	Operating Income (Loss)	16,212	(36,984)	(128.1)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income	10,096		10,096	.0
Merchandising, Jobbing, & Contract Expense	(17,330)	(12,241)	(5,089)	(141.6)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(290)	(332)	42	(87.4)
	Total Non-Operating Revenue (Expense)	12,573	5,048	(59.9)
	Increase (Decrease) in Retained Earnings	3,639	(31,936)	(777.7)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 3 Months Ending July 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(356,050)</u>	<u>(214,171)</u>	<u>(141,878)</u>	<u>(166.3)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(384,347)</u></u>	<u><u>(210,533)</u></u>	<u><u>(173,814)</u></u>	<u><u>(182.6)</u></u>