

CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 8 MONTHS ENDING DECEMBER 31 2013

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	1,284,464	1,382,500	98,036	92.91
Licenses and Permits	32,947	457,648	720,750	263,102	63.5
Intergovernmental Revenue	267,488	2,077,800	3,174,360	1,096,560	65.46
Fines, Forfeitures & Penalties	23,217	112,015	130,000	17,985	86.17
Public Charges for Services	82,414	703,450	870,772	167,322	80.78
Other Fees	19,102	160,772	282,521	121,750	56.91
Miscellaneous Revenues	2,459	39,598	69,000	29,402	57.39
Other Financing Sources	247,045	1,976,359	2,964,538	988,179	66.67
Total Revenues	674,673	6,812,106	9,594,441	2,782,335	71
 OPERATING EXPENSES					
Mayor and City Council	4,913	39,124	63,500	24,376	61.61
City Manager	13,064	115,217	178,865	63,648	64.42
City Attorney	5,875	58,150	155,350	97,200	37.43
City Clerk	12,727	117,206	192,500	75,294	60.89
Police Department	288,285	2,203,546	3,422,347	1,218,801	64.39
Fire Department	140,510	1,188,480	1,713,088	524,608	69.38
Community Development	21,429	223,145	380,725	157,580	58.61
Engineering	18,162	197,252	322,660	125,408	61.13
Street Division	160,105	1,011,732	1,754,650	742,918	57.66
Cemetery Division	38,342	105,357	164,739	59,382	63.95
Municipal Building	45,656	477,653	974,835	497,182	49
Economic Development	19,834	160,357	252,042	91,685	63.62
Total Expenses	768,903	5,897,220	9,575,301	3,678,081	61.59
 Revenue over Expenses	 (94,230)	 914,885	 19,140	 (895,745)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	.00	957,731.44	1,057,500.00	(99,768.56)	90.6
01-11-31110	.00	98,497.02	105,000.00	(6,502.98)	93.8
01-11-31120	.00	75,034.09	80,000.00	(4,965.91)	93.8
01-11-31500	.00	153,201.51	140,000.00	13,201.51	109.4
TOTAL TAXES	.00	1,284,464.06	1,382,500.00	(98,035.94)	92.9
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	20,650.00	22,250.00	(1,600.00)	92.8
01-11-32500	.00	57,303.62	112,000.00	(54,696.38)	51.2
01-11-32510	32,797.39	249,646.84	410,000.00	(160,353.16)	60.9
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	150.00	127,298.00	165,000.00	(37,702.00)	77.2
01-11-33500	.00	2,750.00	2,000.00	750.00	137.5
TOTAL LICENSES & PERMITS	32,947.39	457,648.46	720,750.00	(263,101.54)	63.5
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	89,884.27	637,430.30	913,360.00	(275,929.70)	69.8
01-11-34200	12,192.91	90,494.30	180,000.00	(89,505.70)	50.3
01-11-34300	6,829.33	40,865.37	75,000.00	(34,134.63)	54.5
01-11-34400	145,017.05	1,206,828.73	1,850,000.00	(643,171.27)	65.2
01-11-34450	13,564.39	102,181.02	156,000.00	(53,818.98)	65.5
TOTAL INTERGOVERNMENTAL REVENUES	267,487.95	2,077,799.72	3,174,360.00	(1,096,560.28)	65.5
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	23,217.46	112,014.97	130,000.00	(17,985.03)	86.2
TOTAL FINES, FORFEITURES & PENALTIES	23,217.46	112,014.97	130,000.00	(17,985.03)	86.2
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	72,350.70	517,837.04	561,000.00	(43,162.96)	92.3
01-11-36700	(920.00)	37,991.02	85,000.00	(47,008.98)	44.7
01-11-36800	3,583.53	28,818.24	44,772.00	(15,953.76)	64.4
01-11-36900	(500.00)	42,804.14	75,000.00	(32,195.86)	57.1
01-11-39960	7,900.00	76,000.00	105,000.00	(29,000.00)	72.4
TOTAL PUBLIC CHARGES FOR SERVICES	82,414.23	703,450.44	870,772.00	(167,321.56)	80.8
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	.00	13,675.00	21,000.00	(7,325.00)	65.1
01-11-37650 GRAVE OPENING WINTER FEE	1,475.00	1,475.00	500.00	975.00	295.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	57,000.00	85,500.00	(28,500.00)	66.7
01-11-37900 OTHER REVENUES	10,501.75	84,014.00	126,021.00	(42,007.00)	66.7
01-11-37901 REIMBURSED DEVELOPER FEES	.00	3,607.50	44,000.00	(40,392.50)	8.2
01-11-37910 BUILDING AND ZONING FEES	.00	1,000.00	5,500.00	(4,500.00)	18.2
TOTAL OTHER FEES	19,101.75	160,771.50	282,521.00	(121,749.50)	56.9
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	69.03	433.42	2,000.00	(1,566.58)	21.7
01-11-38110 INTEREST INCOME-CEMETERY	.00	1,541.25	3,000.00	(1,458.75)	51.4
01-11-38700 LOT SALES	.00	12,844.00	15,000.00	(2,156.00)	85.6
01-11-38800 CEMETERY RECEIPTS	.00	1,960.00	4,000.00	(2,040.00)	49.0
01-11-38900 MISCELLANEOUS	2,390.00	22,819.37	45,000.00	(22,180.63)	50.7
TOTAL MISCELLANEOUS REVENUE	2,459.03	39,598.04	69,000.00	(29,401.96)	57.4
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	114,296.42	914,371.36	1,371,557.00	(457,185.64)	66.7
01-11-39920 TRANSFER FROM WATER	7,110.08	56,880.64	85,321.00	(28,440.36)	66.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,555.00	84,440.00	126,660.00	(42,220.00)	66.7
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	54,000.00	81,000.00	(27,000.00)	66.7
01-11-39948 SALES TAX FUND TRANSFER	19,166.66	153,333.28	230,000.00	(76,666.72)	66.7
01-11-39947 AMBULANCE FUND TRANSFER	30,833.33	246,666.64	370,000.00	(123,333.36)	66.7
01-11-39950 SOLID WASTE TRANSFER	58,333.33	466,666.64	700,000.00	(233,333.36)	66.7
TOTAL OTHER FINANCING SOURCES	247,044.82	1,976,358.56	2,964,538.00	(988,179.44)	66.7
TOTAL FUND REVENUE	674,672.63	6,812,105.75	9,594,441.00	(2,782,335.25)	71.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 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	33,990.95	50,500.00	(16,509.05)	67.3
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	489.48	2,000.00	(1,510.52)	24.5
01-12-56200-000 TRAVEL EXPENSES	78.54	1,044.42	3,000.00	(1,955.58)	34.8
01-12-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	0
01-12-56600-000 CONFERENCE EXPENSES	533.26	2,727.04	4,000.00	(1,272.96)	68.2
01-12-65100-000 OFFICE SUPPLIES	.00	314.38	600.00	(285.62)	52.4
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	557.96	800.00	(242.04)	69.8
TOTAL MAYOR/CITY COUNCIL	4,912.70	39,124.23	63,500.00	(24,375.77)	61.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,533.46	64,649.07	112,300.00	(47,650.93)	57.6
01-13-42400-000 VACATION	926.54	9,690.29	00	9,690.29	0
01-13-42500-000 SICK	103.94	1,264.58	00	1,264.58	0
01-13-45100-000 HEALTH INSURANCE	2,053.38	23,941.63	42,050.00	(18,108.37)	56.9
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	.00	3,440.65	7,000.00	(3,559.35)	49.2
01-13-55300-000 PUBLISHING	.00	85.75	750.00	(664.25)	11.4
01-13-55400-000 PRINTING	.00	.00	750.00	(750.00)	0
01-13-58100-000 DUES	.00	349.92	800.00	(250.08)	58.3
01-13-56200-000 TRAVEL EXPENSES	97.53	1,229.54	3,500.00	(2,270.46)	35.1
01-13-58300-000 TRAINING	00	505.00	700.00	(195.00)	72.1
01-13-56500-000 PUBLICATIONS	.00	85.00	500.00	(415.00)	17.0
01-13-56600-000 CONFERENCE	.00	712.31	1,500.00	(787.69)	47.5
01-13-65100-000 OFFICE SUPPLIES	132.25	703.65	1,700.00	(996.35)	41.4
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	0
01-13-83000-000 EQUIPMENT	.00	99.99	3,000.00	(2,900.01)	3.3
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	880.00	7,949.00	14,000.00	(6,051.00)	56.8
TOTAL CITY CLERK	12,727.10	117,206.38	192,500.00	(75,293.62)	60.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	3,117.71	22,181.83	36,608.00	(14,426.17)	60.6
01-17-42200-000 SALARIES-PART-TIME	931.82	7,397.37	11,596.00	(4,198.63)	63.8
01-17-42300-000 SALARY EXPENSE-OVERTIME	169.71	192.34	500.00	(307.66)	38.5
01-17-42400-000 VACATION	55.75	2,451.06	.00	2,451.06	0
01-17-42500-000 SICK	.00	422.40	.00	422.40	0
01-17-45100-000 HEALTH INSURANCE	604.01	7,576.44	29,150.00	(21,573.56)	26.0
01-17-51100-000 MAINTENANCE (BUILDING)	618.87	4,046.16	6,000.00	(1,953.84)	67.4
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	373.00	1,600.00	(1,227.00)	23.3
01-17-52900-000 MAINTENANCE (OTHER)	(560.86)	275.92	1,850.00	(1,574.08)	14.9
01-17-53700-000 NETWORK ADMINISTRATION	17,046.53	136,437.48	205,343.00	(68,905.52)	66.4
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	26,949.95	25,000.00	1,949.95	107.8
01-17-55100-000 POSTAGE	.00	31.86	.00	31.86	0
01-17-55200-000 TELEPHONE	.00	2,033.15	3,500.00	(1,466.85)	58.1
01-17-55300-000 PUBLISHING	.00	.00	125.00	(125.00)	0
01-17-56200-000 TRAVEL EXPENSES	113.00	113.00	.00	113.00	0
01-17-57100-000 UTILITIES	1,436.44	37,571.65	65,000.00	(27,428.35)	57.8
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	324.00	500.00	(176.00)	64.8
01-17-57900-000 OTHER CONTRACTUAL SERVICES	57.86	755.62	1,000.00	(244.38)	75.6
01-17-59500-000 PROPERTY TAX	.00	4,810.18	2,750.00	1,860.18	167.6
01-17-61100-000 MAINTENANCE BUILDING	124.45	21,555.44	20,500.00	1,055.44	105.2
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	0
01-17-61700-000 MAINTENANCE (GROUNDS)	95.76	1,004.82	500.00	504.82	201.0
01-17-65100-000 OFFICE SUPPLIES	31.86	1,103.32	2,500.00	(1,396.68)	44.1
01-17-65400-000 GENERAL SUPPLIES	565.57	3,169.56	5,000.00	(1,830.44)	63.4
01-17-81000-000 LAND	(1,991.00)	.00	.00	.00	.0
01-17-82000-000 BUILDING	1,991.00	13,599.00	225,000.00	(211,401.00)	6.0
01-17-83000-000 EQUIPMENT	.00	7,498.00	21,300.00	(13,802.00)	35.2
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	20,000.00	(20,000.00)	0
01-17-91100-000 COMMUNITY RELATIONS	430.53	902.45	25,000.00	(24,097.55)	3.6
01-17-91400-000 SALES TAX REBATE	.00	8,868.37	.00	8,868.37	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	166,208.64	249,313.00	(83,104.36)	66.7
TOTAL MUNICIPAL BUILDING	45,855.59	477,653.01	974,835.00	(497,181.99)	49.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2013

FUND 01

		<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	5,875.00	58,080.40	135,000.00	(76,919.60)	43.0
01-18-53310-000	DEVELOPER LEGAL EXPENSE	.00	.00	20,000.00	(20,000.00)	.0
01-18-56100-000	DUES	.00	69.92	100.00	(30.08)	69.9
01-18-56600-000	CONFERENCE EXPENSES	.00	.00	250.00	(250.00)	.0
TOTAL CITY ATTORNEY		<u>5,875.00</u>	<u>58,150.32</u>	<u>155,350.00</u>	<u>(97,199.68)</u>	<u>37.4</u>

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	10,278.32	81,048.39	133,490.00	(52,441.61)	60.7
01-19-42400-000 VACATION	537.05	8,824.16	.00	8,824.16	0
01-19-42500-000 SICK PAY	501.40	1,976.26	.00	1,976.26	0
01-19-45100-000 HEALTH INSURANCE	1,334.85	15,974.99	27,475.00	(11,500.01)	58.1
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	5,000.00	(5,000.00)	0
01-19-55200-000 TELEPHONE	110.15	695.02	1,100.00	(404.98)	63.2
01-19-56100-000 DUES	.00	2,223.76	2,200.00	23.76	101.1
01-19-56200-000 TRAVEL EXPENSES	137.10	680.09	4,000.00	(3,319.91)	17.0
01-19-56500-000 PUBLICATIONS	63.77	63.77	100.00	(36.23)	63.8
01-19-56600-000 CONFERENCE EXPENSES	14.99	2,701.15	2,500.00	201.15	108.1
01-19-65100-000 OFFICE SUPPLIES	.00	55.69	1,000.00	(944.11)	5.6
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	86.32	973.85	1,000.00	(26.15)	97.4
TOTAL CITY MANAGER	13,063.95	115,217.33	178,865.00	(63,647.67)	64.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2013

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	82,234.34	807,351.27	1,565,050.00	(757,898.73)	51.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	145,627.10	1,079,135.67	1,815,085.00	(735,949.33)	59.5
01-21-42200-000 SALARIES - PART-TIME	5,829.64	41,815.42	45,000.00	(3,184.58)	92.9
01-21-42300-000 SALARIES - OVERTIME	17,241.23	105,837.12	133,000.00	(27,162.88)	79.6
01-21-42400-000 SALARIES - VACATION PAY	13,430.21	94,941.32	120,000.00	(25,058.68)	79.1
01-21-42500-000 SALARIES - SICK PAY	1,051.28	32,803.62	22,440.00	10,363.62	146.2
01-21-42800-000 OIC - ON-CALL FTO	1,451.51	13,198.02	20,000.00	(6,801.98)	66.0
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	175,871.27	182,374.00	(6,502.73)	96.4
01-21-45100-000 HEALTH INSURANCE	32,716.66	369,902.09	673,300.00	(303,397.91)	54.9
01-21-47100-000 UNIFORM ALLOWANCE	2,211.87	9,232.22	22,000.00	(12,767.78)	42.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,501.03	21,355.52	33,500.00	(12,144.48)	63.8
01-21-51300-000 MAINTENANCE - VEHICLE	1,554.05	23,878.49	35,000.00	(11,121.51)	68.2
01-21-53400-000 MEDICAL SERVICES	.00	1,092.00	2,000.00	(908.00)	54.6
01-21-53700-000 DATA PROCESSING SERVICES	.00	14,560.00	20,000.00	(5,440.00)	72.8
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	6,108.00	7,500.00	(1,394.00)	81.4
01-21-55100-000 POSTAGE	.00	101.55	600.00	(498.45)	16.9
01-21-55200-000 TELEPHONE	373.17	10,802.08	18,000.00	(7,197.92)	60.0
01-21-55300-000 PUBLISHING	.00	150.00	500.00	(350.00)	30.0
01-21-55400-000 PRINTING	.00	1,364.78	2,700.00	(1,335.22)	50.6
01-21-56100-000 DUES	.00	2,220.47	5,300.00	(3,079.53)	41.9
01-21-56200-000 TRAVEL EXPENSES	584.15	1,989.44	2,000.00	(10.56)	99.5
01-21-56300-000 TRAINING	.00	5,380.00	11,000.00	(5,620.00)	48.9
01-21-56400-000 TUITION REIMBURSEMENT	2,268.00	6,558.00	8,265.00	(1,707.00)	79.4
01-21-57100-000 UTILITIES	97.14	811.26	1,252.00	(440.74)	64.8
01-21-57800-000 ANIMAL CONTROL	424.00	2,726.00	5,000.00	(2,274.00)	54.5
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	104.87	1,582.04	3,000.00	(1,417.96)	52.7
01-21-65100-000 OFFICE SUPPLIES	244.59	3,473.60	10,000.00	(6,526.40)	34.7
01-21-65200-000 OPERATING SUPPLIES	1,759.60	8,345.38	14,000.00	(5,654.62)	59.6
01-21-65500-000 AUTOMOBILE FUEL/OIL	4,904.72	41,310.58	68,000.00	(26,689.42)	60.8
01-21-65800-000 PRISONER SUPPLIES	.00	316.83	1,000.00	(683.17)	31.7
01-21-66200-000 K9 SUPPLIES	.00	.00	500.00	(500.00)	0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	54,906.04	71,518.17	86,031.00	(14,512.83)	83.1
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	53,839.43	50,000.00	3,839.43	107.7
01-21-91700-000 INVESTIGATIONS	3.99	1,328.06	3,500.00	(2,171.94)	37.9
TOTAL POLICE DEPARTMENT	288,284.85	2,203,546.43	3,422,347.00	(1,218,800.57)	64.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	89,424.18	568,756.63	915,000.00	(346,243.37)	62.2
01-22-42200-000 SALARIES - PART-TIME	8,042.21	42,277.14	68,000.00	(25,722.86)	62.2
01-22-42300-000 SALARY EXPENSE - OVERTIME	12,892.77	129,441.36	128,000.00	1,441.36	101.1
01-22-42400-000 SALARIES - VACATION PAY	3,882.90	48,493.92	.00	48,493.92	.0
01-22-42500-000 SALARIES - SICK PAY	1,080.88	18,081.06	.00	18,081.06	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	101,972.09	106,938.00	(4,965.91)	95.4
01-22-45100-000 HEALTH INSURANCE	15,496.79	177,711.77	313,950.00	(136,238.23)	56.6
01-22-47100-000 UNIFORM ALLOWANCE	682.12	6,150.58	12,000.00	(5,849.42)	51.3
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	878.59	6,250.09	8,000.00	(1,749.91)	78.1
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	834.74	5,110.81	8,500.00	(3,389.19)	60.1
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	637.58	5,999.81	8,000.00	(2,000.19)	75.0
01-22-53400-000 MEDICAL SERVICES	.00	195.00	4,500.00	(4,305.00)	4.3
01-22-54900-000 OTHER PROFESSIONAL SERVICES	22.94	20,305.27	43,000.00	(22,694.73)	47.2
01-22-55100-000 POSTAGE	28.48	76.14	200.00	(123.86)	38.1
01-22-55200-000 TELEPHONE	248.75	5,852.85	9,500.00	(3,647.15)	61.6
01-22-55400-000 PRINTING	.00	.00	500.00	(500.00)	0
01-22-58100-000 DUES	.00	765.00	1,200.00	(435.00)	63.8
01-22-58200-000 TRAVEL EXPENSES	.00	809.08	1,800.00	(990.92)	45.0
01-22-58300-000 TRAINING	372.61	3,759.45	7,000.00	(3,240.55)	53.7
01-22-56400-000 TUITION REIMBURSEMENT	.00	480.50	2,000.00	(1,519.50)	24.0
01-22-56500-000 PUBLICATIONS	.00	356.48	1,000.00	(643.52)	35.7
01-22-57100-000 UTILITIES	971.77	12,372.99	18,000.00	(5,627.01)	68.7
01-22-59200-000 GENERAL INSURANCE	.00	.00	3,500.00	(3,500.00)	0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	163.74	2,189.24	3,000.00	(810.76)	73.0
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	166.86	4,616.59	5,000.00	(383.41)	92.3
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	465.95	1,478.49	5,000.00	(3,521.51)	29.6
01-22-65100-000 OFFICE SUPPLIES	24.90	1,002.52	2,500.00	(1,497.48)	40.1
01-22-65200-000 OPERATING SUPPLIES	2,327.69	8,523.47	13,000.00	(4,476.53)	65.6
01-22-65400-000 JANITORIAL SUPPLIES	513.76	2,425.89	3,500.00	(1,074.11)	69.3
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,349.82	12,062.36	19,500.00	(7,437.64)	61.9
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	963.37	1,000.00	(36.63)	96.3
TOTAL FIRE DEPARTMENT	140,510.01	1,188,479.95	1,713,088.00	(524,608.05)	69.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2013

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	428 794 86	3 392 026 38	5 135 435 00	(1 743 408 62)	66 1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2013

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>						
01-41-42100-000	SALARIES (FULL-TIME)	45,442.85	353,167.18	648,600.00	(295,432.82)	54.5
01-41-42200-000	SALARIES (PART-TIME)	.00	7,936.89	8,600.00	(863.11)	92.3
01-41-42300-000	SALARY EXPENSE-OVERTIME	19,866.61	27,416.38	58,800.00	(31,383.62)	46.6
01-41-42400-000	VACATION	4,720.13	33,192.09	.00	33,192.09	0
01-41-42500-000	SICK	.00	16,958.75	.00	16,958.75	0
01-41-42600-000	SALARIES-PAGER PAY	2,376.29	11,139.57	19,700.00	(8,560.43)	56.6
01-41-45100-000	HEALTH INSURANCE	11,392.77	129,325.09	259,000.00	(129,674.91)	49.9
01-41-47100-000	UNIFORM ALLOWANCE	60.00	687.85	1,000.00	(312.15)	68.8
01-41-47300-000	CLOTHING ACQUISITION	.00	291.80	2,000.00	(1,708.20)	14.6
01-41-51100-000	MAINTENANCE (BUILDING)	.00	1,094.24	2,500.00	(1,405.76)	43.8
01-41-51200-000	MAINTENANCE (EQUIPMENT)	136.50	608.82	16,500.00	(15,891.18)	3.7
01-41-51300-000	MAINT SERVICE-VEHICLE	100.00	8,214.02	15,000.00	(6,785.98)	54.8
01-41-51400-000	MAINTENANCE STREET	.00	22,223.63	23,500.00	(1,276.37)	94.6
01-41-51600-000	MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	0
01-41-52900-000	MAINTENANCE OTHER	.00	5,965.20	5,000.00	965.20	119.3
01-41-53600-000	JANITORIAL SERVICES	96.80	1,911.33	3,000.00	(1,088.67)	63.7
01-41-54900-000	OTHER PROFESSIONAL SERVICES	125.00	7,402.19	15,000.00	(7,597.81)	49.4
01-41-55100-000	POSTAGE	5.51	5.51	100.00	(94.49)	5.5
01-41-55200-000	TELEPHONE	154.17	2,533.02	5,100.00	(2,566.98)	49.7
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	70.00	553.00	1,000.00	(447.00)	55.3
01-41-57100-000	UTILITIES	1,790.87	9,175.02	15,000.00	(5,824.98)	61.2
01-41-57200-000	STREET LIGHTING	10,798.31	102,355.97	158,650.00	(56,294.03)	64.5
01-41-59400-000	LEASE OR RENTALS	.00	1,500.00	5,000.00	(3,500.00)	30.0
01-41-61100-000	MAINTENANCE BUILDING	.00	489.10	4,500.00	(4,010.90)	10.9
01-41-61200-000	MAINTENANCE (EQUIPMENT)	6,748.07	7,695.30	16,000.00	(8,304.70)	48.1
01-41-61300-000	MAINT.SUPPLIES-VEHICLE	4,016.55	25,751.84	35,000.00	(9,248.36)	73.6
01-41-61400-000	SUPPLIES STREETS	730.00	38,658.49	52,000.00	(13,343.51)	74.3
01-41-61600-000	SUPPLIES SNOW REMOVAL	26,633.12	34,781.58	114,500.00	(79,718.42)	30.4
01-41-61700-000	MAINT.SUPPLIES-GROUNDS	127.84	6,934.63	12,000.00	(5,065.37)	57.8
01-41-62900-000	SUPPLIES OTHER	1,825.96	5,654.77	18,000.00	(12,345.23)	31.4
01-41-65100-000	OFFICE SUPPLIES	132.68	760.22	2,000.00	(1,239.78)	38.0
01-41-65200-000	OPERATING SUPPLIES	158.18	3,861.00	8,000.00	(4,139.00)	48.3
01-41-65300-000	SMALL TOOLS	48.12	2,126.00	3,200.00	(1,074.00)	66.4
01-41-65400-000	JANITORIAL SUPPLIES	75.17	268.32	1,000.00	(731.68)	26.8
01-41-65500-000	GASOLINE/OIL	10,955.56	47,894.51	68,000.00	(20,105.49)	70.4
01-41-66100-000	SAFETY SUPPLIES	.00	1,312.37	3,500.00	(2,187.63)	37.5
01-41-83000-000	CAPITAL OUTLAY - EQUIPMENT	11,518.35	91,888.35	142,500.00	(50,611.65)	64.5
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		160,105.41	1,011,731.83	1,754,650.00	(742,918.17)	57.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	5,137.92	32,198.78	61,714.00	(29,515.22)	52.2
01-46-42200-000 SALARIES (PART-TIME)	.00	3,587.00	4,500.00	(913.00)	79.7
01-46-42300-000 SALARY EXPENSE-OVERTIME	2,947.00	3,779.36	6,700.00	(2,920.64)	56.4
01-46-42400-000 VACATION	114.36	4,800.74	.00	4,800.74	.0
01-46-42500-000 SICK PAY	.00	4,388.03	.00	4,388.03	.0
01-46-45100-000 HEALTH INSURANCE	1,453.85	16,331.91	29,150.00	(12,818.09)	56.0
01-46-47100-000 UNIFORM ALLOWANCE	20.00	285.70	300.00	(14.30)	95.2
01-46-47300-000 CLOTHING ACQUISITION	.00	95.47	200.00	(104.53)	47.7
01-46-51100-000 MAINTENANCE (BUILDING)	.00	599.00	500.00	99.00	119.8
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	90.00	500.00	(410.00)	18.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	24.20	500.00	(475.80)	4.8
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	4,001.75	3,000.00	1,001.75	133.4
01-46-55200-000 TELEPHONE	47.62	663.52	1,175.00	(511.48)	56.5
01-46-56200-000 TRAVEL EXPENSES	71.59	71.59	100.00	(28.41)	71.6
01-46-56300-000 TRAINING	.00	40.00	100.00	(60.00)	40.0
01-46-57100-000 UTILITIES	433.85	1,677.04	2,200.00	(522.96)	76.2
01-46-61100-000 MAINTENANCE BUILDING	.00	328.38	300.00	28.38	109.5
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	364.44	1,200.00	(835.56)	30.4
01-46-61300-000 SUPPLIES (VEHICLE)	12.91	43.67	500.00	(456.33)	8.7
01-46-61700-000 MAINT SUPPLIES-GROUNDS	.00	484.11	1,500.00	(1,015.89)	32.3
01-46-65200-000 OPERATING SUPPLIES	31.61	94.62	800.00	(705.38)	11.8
01-46-65300-000 SMALL TOOLS	.00	194.59	500.00	(305.41)	38.9
01-46-65400-000 JANITORIAL SUPPLIES	.00	9.97	150.00	(140.03)	6.7
01-46-65500-000 GASOLINE/OIL	208.81	3,122.91	6,200.00	(3,077.09)	50.4
01-46-66100-000 SAFETY SUPPLIES	.00	164.09	250.00	(85.91)	65.6
01-46-83000-000 EQUIPMENT	.00	53.40	.00	53.40	.0
01-46-84000-000 CAPITAL OUTLAY - VEHICLES	27,862.76	27,862.76	42,500.00	(14,637.24)	65.6
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00	(200.00)	.0
TOTAL CEMETERY	38,342.08	105,357.03	164,739.00	(59,381.97)	64.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 8 MONTHS ENDING DECEMBER 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,510.82	96,171.15	150,800.00	(54,628.85)	63.8
01-48-42200-000 SALARIES-PART-TIME	.00	11,339.00	18,880.00	(7,541.00)	60.1
01-48-42400-000 VACATION	2,034.13	6,829.23	.00	6,829.23	.0
01-48-42500-000 SICK	29.51	723.30	.00	723.30	.0
01-48-45100-000 HEALTH INSURANCE	2,907.70	32,863.82	58,300.00	(25,636.18)	56.0
01-48-51100-000 MAINTENANCE (BUILDING)	10.99	301.36	1,000.00	(698.64)	30.1
01-48-51200-000 MAINTENANCE (EQUIPMENT)	85.90	1,201.29	1,500.00	(298.71)	80.1
01-48-51300-000 MAINT.SERVICE (VEHICLE)	104.99	3,575.18	1,000.00	2,575.18	357.5
01-48-53200-000 ENGINEERING SERVICE	.00	23,367.83	41,000.00	(17,632.17)	57.0
01-48-54900-000 OTHER PROFESSIONAL SERVICES	(251.28)	1,425.06	3,400.00	(1,974.94)	41.9
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	85.64	2,304.89	2,350.00	(45.11)	98.1
01-48-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-48-56100-000 DUES	533.00	674.42	550.00	124.42	122.6
01-48-56200-000 TRAVEL EXPENSES	32.27	149.10	650.00	(500.90)	22.9
01-48-56300-000 TRAINING	100.00	225.00	700.00	(475.00)	32.1
01-48-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-48-57100-000 UTILITIES	146.43	2,510.09	3,900.00	(1,389.91)	64.4
01-48-61200-000 SUPPLIES (EQUIPMENT)	246.88	2,425.75	1,700.00	725.75	142.7
01-48-65100-000 OFFICE SUPPLIES	323.25	644.86	1,000.00	(355.14)	64.5
01-48-65300-000 SMALL TOOLS	.00	418.89	800.00	(381.11)	52.4
01-48-65400-000 JANITORIAL SUPPLIES	.00	231.52	480.00	(248.48)	48.2
01-48-65500-000 GASOLINE & OIL	156.36	2,573.06	3,700.00	(1,126.94)	69.5
01-48-67000-000 PRINT MATERIALS	.00	97.50	50.00	47.50	195.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	105.60	285.60	5,100.00	(4,814.40)	5.6
01-48-82000-000 BUILDING	.00	.00	1,500.00	(1,500.00)	.0
01-48-83000-000 EQUIPMENT	.00	7,114.50	23,200.00	(16,085.50)	30.7
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	18,162.19	197,252.40	322,660.00	(125,407.60)	61.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2013

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS	216,609.68	1,314,341.26	2,242,049.00	(927,707.74)	58.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 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)	15,556.01	132,494.05	220,400.00	(87,905.95)	60.1
01-44-42400-000 VACATION	2,010.80	7,519.20	.00	7,519.20	.0
01-44-42500-000 SICK	268.34	1,826.10	.00	1,826.10	.0
01-44-45100-000 HEALTH INSURANCE	3,273.88	38,553.14	100,350.00	(61,796.86)	38.4
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	386.18	1,500.00	(1,113.82)	25.8
01-44-52900-000 NUISANCE ABATEMENT	.00	1,171.00	2,000.00	(829.00)	58.6
01-44-53300-000 LEGAL SERVICE	120.00	1,185.00	.00	1,185.00	.0
01-44-53400-000 MEDICAL SERVICES	.00	100.00	100.00	.00	100.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	8,778.15	21,000.00	(12,221.85)	41.8
01-44-55100-000 POSTAGE	.00	93.89	500.00	(406.11)	18.8
01-44-55200-000 TELEPHONE	67.35	553.87	1,825.00	(1,071.13)	34.1
01-44-55300-000 PUBLISHING	.00	1,202.80	4,000.00	(2,797.20)	30.1
01-44-55400-000 PRINTING	.00	770.52	800.00	(29.48)	96.3
01-44-56100-000 DUES	125.00	1,084.92	750.00	334.92	144.7
01-44-56200-000 TRAVEL EXPENSES	.00	305.19	250.00	55.19	122.1
01-44-56300-000 TRAINING	.00	30.00	500.00	(470.00)	6.0
01-44-56500-000 PUBLICATIONS	.00	199.00	250.00	(51.00)	79.6
01-44-56600-000 CONFERENCE EXPENSES	(395.00)	8.50	500.00	(491.50)	1.7
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	400.00	(400.00)	.0
01-44-65100-000 OFFICE SUPPLIES	241.72	779.66	1,550.00	(770.34)	50.3
01-44-65500-000 AUTOMOTIVE FUEL/OIL	161.52	1,332.88	2,250.00	(917.12)	59.2
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	24,771.00	22,000.00	2,771.00	112.6
TOTAL COMMUNITY DEVELOPMENT	21,429.42	223,145.05	380,725.00	(157,579.95)	58.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	10,338.29	86,584.22	144,250.00	(57,685.78)	60.0
01-61-42100-000 SALARIES (FULL-TIME)	4,140.21	30,694.65	46,342.00	(15,647.35)	66.2
01-61-42400-000 VACATION	2,254.47	10,504.96	00	10,504.96	.0
01-61-42500-000 SICK	821.89	1,985.08	00	1,985.08	.0
01-61-45100-000 HEALTH INSURANCE	2,065.66	23,924.05	42,050.00	(18,125.95)	56.9
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	105.00	3,000.00	(2,895.00)	3.5
01-61-55100-000 POSTAGE	.00	13.66	250.00	(236.34)	5.5
01-61-55200-000 TELEPHONE	59.94	1,120.75	2,500.00	(1,379.25)	44.8
01-61-56100-000 DUES	.00	25.00	650.00	(625.00)	3.9
01-61-56200-000 TRAVEL EXPENSES	24.86	3,061.80	5,000.00	(1,938.20)	61.2
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	374.00	1,000.00	(626.00)	37.4
01-61-65100-000 OFFICE SUPPLIES	59.01	1,021.37	2,000.00	(978.63)	51.1
01-61-83000-000 EQUIPMENT	00	419.51	3,000.00	(2,580.49)	14.0
01-61-92900-000 MISCELLANEOUS CHARGES	70.00	542.47	750.00	(207.53)	72.3
TOTAL ECONOMIC DEVELOPMENT	19,834.33	160,356.52	252,042.00	(91,685.48)	63.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2013

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	41,283.75	383,501.57	632,767.00	(249,265.43)	60.6
TOTAL FUND EXPENDITURES	768,902.63	5,897,220.48	9,575,301.00	(3,676,080.52)	81.6
NET REVENUE OVER EXPENDITURES	(94,230.00)	914,885.27	19,140.00	895,745.27	4780.0

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 8 MONTHS ENDING DECEMBER 31 2013

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	-	32,832	34,500	1,668	95.17
Insurance	-	266,414	280,000	13,587	95.15
Illinois Municipal Retirement	6	278,945	290,517	11,572	96.02
Social Security	5	201,751	212,075	10,324	95.13
Ambulance	12	163	2,000	1,837	8.15
Economic Development	-	-	-	-	0
Motor Fuel Tax	18,056	196,489	1,091,600	895,111	18
Utility Tax	27,112	238,190	345,000	106,810	69.04
Travel and Tourism	15,597	149,772	230,100	80,328	65.09
Sales Tax	77,632	634,027	949,000	314,973	66.81
Lighthouse Pointe TIF	0	3,396,567	-	(3,396,567)	0
Foreign Fire Insurance	-	21,742	21,060	(682)	103.24
TIF	-	-	-	-	0
Overweight Truck	5,875	55,540	-	(55,540)	0
Capital Improvement	8,448	1,079,345	4,232,600	3,153,255	25.5
Stormwater Management	26	685	23,500	22,815	2.91
Technology Park	4	28	100	72	27.64
Debt Service	-	-	-	-	0
Solid Waste	28,699	661,462	1,246,000	584,538	53.09
Technology Center	98,435	730,476	1,274,897	544,421	57.3
Airport	39,014	1,256,255	3,139,639	1,883,384	40.01
Railroad	223,868	439,069	384,083	(54,986)	114.32
Health Insurance	122	1,315,668	3,075,995	1,760,327	42.77
Administrative Services	50,952	407,615	611,422	203,807	66.67
Total Revenues	593,866	11,363,033	17,444,088	6,081,055	65.14

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 8 MONTHS ENDING DECEMBER 31 2013

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	32,787	32,787	(0)	100
Insurance	41,912	402,435	377,000	(25,435)	106.75
Illinois Municipal Retirement	21,794	168,312	243,143	74,831	69.22
Social Security	16,093	125,518	192,692	67,174	65.14
Ambulance	30,833	246,667	375,100	128,433	65.76
Economic Development	-	-	-	-	0
Motor Fuel Tax	135	263,906	1,311,000	1,047,094	20.13
Utility Tax	615	277,328	638,000	360,672	43.47
Travel and Tourism	3,938	30,299	210,550	180,251	14.39
Sales Tax	26,865	676,658	2,157,000	1,480,342	31.37
Lighthouse Pointe TIF	-	3,293,344	-	(3,293,344)	0
Foreign Fire Insurance	-	20,307	30,000	9,693	67.69
TIF	-	-	-	-	0
Overweight Truck	159	5,180	-	(5,180)	0
Capital Improvement	8,448	1,067,068	4,511,000	3,443,932	23.65
Stormwater Management	2,209	42,877	312,000	269,123	13.74
Technology Park	-	5,004	41,600	36,596	12.03
Debt Service	-	(57,560)	-	57,560	0
Solid Waste	95,286	805,238	1,244,139	438,901	64.72
Technology Center	62,967	527,011	858,835	331,824	61.36
Airport	35,842	555,383	3,008,100	2,452,717	18.46
Railroad	42,318	510,434	672,580	162,146	75.89
Health Insurance	(10,396)	1,026,262	2,120,596	1,094,334	48.39
Administrative Services	49,291	381,138	601,787	220,649	63.33
Total Expenses	428,308	10,405,598	18,937,909	8,532,311	54.95
Revenue over Expenses	165,558	957,436	(1,493,821)	(2,451,257)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND December 31, 2013 and 2012

	December 31, 2013	December 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	19,585,760	18,762,995
Less: Accumulated Depreciation	(5,906,427)	(5,408,241)
Net Plant in Service	13,679,333	13,354,754
CURRENT ASSETS		
Cash & Investments	1,648,365	1,242,127
Customer Accounts Receivable	233,029	226,030
Other Accounts Receivable	55,250	52,992
Inventory		
Prepaid Expenses	23,623	17,991
Total Current Assets	1,960,267	1,539,140
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	15,639,600	14,893,894
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,399,449	14,565,782
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	15,583,137	14,749,470
LIABILITIES		
Current Liabilities		
Accounts Payable	25,350	116,096
Accrued Liabilities	31,112	28,328
Total Current Liabilities	56,462	144,424
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	56,462	144,424
TOTAL LIABILITIES AND EQUITY	15,639,600	14,893,894

ROCHELLE MUNICIPAL UTILITIES

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

For the 8 Months Ending December 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	529,458	534,713	(5,256)	99.0
Commercial Sales	426,200	385,716	40,484	110.5
Industrial Sales	464,238	382,424	81,812	121.4
Interdepartmental Sales		11,112	(11,112)	.0
Other Operating Revenues	48,390	53,068	(4,679)	91.2
Total Operating Revenues	1,488,282	1,367,034	101,249	107.4
OPERATING EXPENSES				
Source of Supply - Operations	171,584	153,355	18,229	111.9
Source of Supply - Maintenance	3,734	11,540	(7,806)	32.4
Water Treatment - Operations	95,727	93,585	2,142	102.3
Water Treatment - Maintenance	18,908	11,091	7,817	170.5
Distribution - Operations	57,591	64,798	(7,205)	88.9
Distribution - Maintenance	151,141	175,329	(24,188)	86.2
Customer Accounts	68,103	65,686	2,416	103.7
Administrative and General	103,121	94,904	8,218	108.7
Depreciation	307,160	269,715	37,446	113.9
Indirect Transfers to Municipality				.0
Total Operating Expenses	977,070	940,001	37,069	103.9
Operating Income (Loss)	491,212	427,033	64,180	115.0
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	(8,126)	1,855	(9,981)	(438.0)
Investment Income	1,065	1,278	(212)	83.4
Merchandising, Jobbing & Contract Income	6,543	4,041	2,502	161.9
Merchandising, Jobbing & Contract Expense	(1,063)	(956)	(106)	(111.1)
Interest Expense	(9)	(10)	1	(89.4)
Total Non-Operating Revenue (Expense)	(1,589)	6,208	(7,796)	(25.6)
Net Income Before Amortizations	489,624	433,240	56,383	113.0
Amortization of Contributions in Aid of Construction				.0
Net Income	489,624	433,240	56,383	113.0
Operating Transfers In (Out)	(56,881)	(57,246)	365	(99.4)
Interfund Transfer W/WR Loan Forgiveness	2,810,874	2,810,874		100.0
Increase (Decrease) in Retained Earnings	3,243,617	3,186,868	56,749	101.8
RETAINED EARNINGS - Beginning of Period	12,155,832	11,378,913	776,919	106.8
RETAINED EARNINGS - END OF PERIOD	15,399,449	14,565,782	833,668	105.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
December 31, 2013 and 2012

	December 31, 2013	December 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	37,413,418	35,805,889
Less: Accumulated Depreciation	(19,203,280)	(18,295,844)
Net Plant in Service	16,210,137	17,510,045
CURRENT ASSETS		
Cash & Investments	(733,962)	326,422
Customer Accounts Receivable	877,171	717,850
Other Accounts Receivable	82,430	73,431
Inventory	3,480	3,480
Prepaid Expenses	47,245	37,811
Total Current Assets	276,365	1,158,994
RESTRICTED FUNDS	3,882,673	3,616,167
NON-CURRENT ASSETS		
Unamortized Loss	3,568	51,152
Note Receivable - Associated Company		
Total Non-Current Assets	3,568	51,152
TOTAL ASSETS	22,372,743	22,336,357
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	13,240,501	12,296,416
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	20,209,266	19,265,181
LIABILITIES		
Current Liabilities		
Accounts Payable	171,090	190,909
Accrued Liabilities	69,359	61,563
Total Current Liabilities	240,449	252,472
Non-Current Liabilities:		
Bonds Payable	1,920,964	2,810,446
Unamortized Premium on Long-Term Debt	2,065	8,259
Total Non-Current Liabilities	1,923,028	2,818,705
Total Liabilities	2,163,477	3,071,176
TOTAL LIABILITIES AND EQUITY	22,372,743	22,336,357

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 8 Months Ending December 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	670,753	690,285	(19,532)	97.2
Commercial Sales	787,529	628,473	159,056	125.3
Industrial Sales	530,866	619,156	(88,290)	85.7
Interdepartmental Sales		2,721	(2,721)	.0
Other Operating Revenues	16,316	19,121	(2,805)	85.3
Total Operating Revenues	2,005,464	1,959,755	45,708	102.3
OPERATING EXPENSES				
Collection - Operations	55,355	51,370	3,985	107.8
Collection - Maintenance	113,958	63,574	50,384	179.3
Pumping - Operations	7,411	845	6,566	877.2
Pumping - Maintenance	3,180	23,075	(19,895)	13.8
Treatment and Disposal - Operations	585,222	525,150	60,072	111.4
Treatment and Disposal - Maintenance	131,247	126,663	4,585	103.6
Customer Accounts	77,665	74,660	3,005	104.0
Administrative and General	137,910	114,918	22,992	120.0
Depreciation	593,059	575,211	17,848	103.1
Total Operating Expenses	1,705,005	1,555,465	149,540	109.6
Operating Income (Loss)	300,458	404,290	(103,831)	74.3
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	7,673	7,674	(1)	100.0
Non Utility Income	375,025	71,837	303,188	522.1
Merchandising, Jobbing & Contract Income	11,391	14,211	(2,819)	80.2
Merchandising, Jobbing & Contract Expense	(2,520)	(3,670)	1,150	(68.7)
Amortization Expense	(21,446)	(21,447)		(100.0)
Interest Expense	(48,829)	(64,870)	16,041	(75.3)
Total Non-Operating Revenue (Expense)	321,293	3,734	317,559	8,603.6
Net Income Before Amortizations	621,752	408,024	213,728	152.4
Amortization of Contributions in Aid of Construction				.0
Net Income	621,752	408,024	213,728	152.4
Operating Transfers In (Out)	(84,440)	(85,502)	1,062	(98.8)
Interfund transfer WWR loan forgiveness	(2,810,874)	(2,810,874)		(100.0)
Increase (Decrease) in Retained Earnings	(2,273,562)	(2,488,352)	214,790	(91.4)
RETAINED EARNINGS - Beginning of Period	15,514,063	14,784,768	729,295	104.9
RETAINED EARNINGS - END OF PERIOD	13,240,501	12,296,416	944,084	107.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND December 31, 2013 and 2012

	December 31, 2013	December 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	71,830,604	69,040,063
Less: Accumulated Depreciation	(39,021,447)	(36,785,907)
Net Plant in Service	32,809,157	32,254,157
CURRENT ASSETS		
Cash & Investments	7,995,416	9,182,551
Customer Accounts Receivable	4,322,004	3,685,566
Other Accounts Receivable		
Inventory	3,130,315	1,724,657
Prepaid Expenses	350,134	328,453
Total Current Assets	15,797,869	14,921,227
RESTRICTED ASSETS	8,841,594	9,989,415
NON-CURRENT ASSETS		
Unamortized Loss	94,595	107,927
Other Deferred Debits	45,673	65,248
Interdepartmental Loan Receivable	1,170,554	1,274,207
Total Non-Current Assets	1,310,822	1,447,381
TOTAL ASSETS	58,759,442	58,612,180
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,213,647	44,035,853
Contribution in Aid of Construction (Net)		
Total Equity	44,213,647	44,035,853
LIABILITIES		
Current Liabilities		
Accounts Payable	2,555,251	2,014,174
Accrued Liabilities	267,937	243,196
Total Current Liabilities	2,823,188	2,257,370
Non-Current Liabilities		
Bonds Payable	11,276,078	11,855,469
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	446,529	463,488
Total Non-Current Liabilities	11,722,607	12,318,957
Total Liabilities	14,545,795	14,576,327
TOTAL LIABILITIES AND EQUITY	58,759,442	58,612,180

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 8 Months Ending December 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential	4,089,208	4,054,905	34,304	100.9
Small General Service	3,702,082	3,419,649	282,433	108.3
Large General Service	12,717,080	11,144,762	1,572,318	114.1
Public Street Lighting	103,803	99,985	3,818	103.8
Interdepartmental	313,284	251,117	62,147	124.8
Forfeited Discounts	58,257	59,599	(1,342)	97.8
Other Operating Revenues	237,212	79,292	157,920	299.2
	21,220,907	19,109,309	2,111,598	111.1
OPERATING EXPENSES				
Purchased Power	14,614,656	13,084,586	1,530,070	111.7
Generation - Operation	471,379	371,057	100,322	127.0
Generation - Maintenance	372,347	382,676	(10,329)	97.3
Transmission - Operation	1,992	2,295	(302)	86.8
Distribution - Operation	624,112	706,263	(82,151)	88.4
Distribution - Maintenance	397,150	356,722	40,427	111.3
Depreciation	1,442,773	1,367,213	75,560	105.5
Taxes Other Than Income Taxes	78,374	84,991	(6,617)	92.2
Customer Accounts	203,956	225,027	(21,070)	90.6
Administrative & General	1,418,475	1,121,343	297,132	126.5
Indirect Transfers to Municipality				.0
	19,625,213	17,702,172	1,923,041	110.9
Operating Income (Loss)	1,595,694	1,407,136	188,557	113.4
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	12,445	13,666	(1,220)	91.1
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(61,363)	(99,762)	38,399	(61.5)
Amortization Expense	(16,684)	(15,902)	(782)	(104.9)
Interest Expense	(350,692)	(371,279)	20,588	(94.5)
Non-Operating Revenue (Expense)	18,394	100	18,294	18,394.0
	(397,900)	(473,178)	75,278	(84.1)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,197,794	933,959	263,835	128.3
Operating Transfers In (Out)	(914,371)	(831,447)	82,924	(110.0)
Increase (Decrease) in Retained Earnings	283,422	102,511	180,911	276.5
RETAINED EARNINGS - Beginning of Period	43,930,225	43,933,342	(3,117)	100.0
RETAINED EARNINGS - END OF PERIOD	44,213,647	44,035,853	177,794	100.4

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS December 31, 2013 and 2012

	December 31, 2013	December 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,503,569	3,230,423
Tech Center Building		
Less: Accumulated Depreciation	(2,768,951)	(2,507,299)
Net Plant in Service	734,618	723,123
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(458,001)	(166,707)
Customer Accounts Receivable	8,089	33,461
Miscellaneous Accounts Receivable		
Prepaid Expenses	3,850	2,208
Inventory		
Total Current Assets	(446,062)	(131,036)
TOTAL ASSETS	288,556	592,085
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(355,690)	(214,171)
Revenue over Expenditures	(97,487)	(3,070)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(100,255)	135,681
LIABILITIES		
Current Liabilities		
Accounts Payable	3,147	13,089
Accrued Liabilities	34,858	37,754
Other Liabilities		
Total Current Liabilities	38,005	50,844
Non-Current Liabilities:		
Interdepartmental Loan Payable	350,806	405,560
2008 Bonds Payable		
Total Non-Current Liabilities	350,806	405,560
Total Liabilities	388,811	456,404
TOTAL LIABILITIES AND EQUITY	288,556	592,085

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 8 Months Ending December 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Network Administration Fees	360,316	386,967	(6,651)	98.2
VOIP Services	43,372	45,287	(1,915)	95.8
Misc Revenues				.0
Network and Hardware Support		3,264	(3,264)	.0
Data Services	3,832	3,832		100.0
Fiber Internet Access	75,556	134,159	(58,602)	56.3
Dial-up Internet Access	11,054	13,222	(2,168)	83.6
Wireless Internet Access	24,478	41,022	(16,544)	59.7
Network Internet Access	13,597	13,597		100.0
Web Site Host	5,866	6,452	(586)	90.9
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	1,334	1,976	(642)	67.5
Forfeited Discounts	558	756	(198)	73.8
	539,963	630,533	(90,570)	85.6
OPERATING EXPENSES				
Personnel	184,335	222,288	(37,953)	82.9
Insurance Benefits	57,365	52,138	5,227	110.0
Pension & Other Benefits	35,309	46,127	(10,818)	76.6
Contractual Services- Maintenance	5,901	4,797	1,104	123.0
Contractual Services- Professional	57,324	82,718	(25,394)	69.3
Contractual Services- Communications	52,046	37,147	14,899	140.1
Contractual Services- Professional Development	4,242	2,650	1,593	160.1
Service Charges	81,831	90,986	(9,155)	89.9
Commodities - Maintenance Supplies	44	2,641	(2,597)	1.7
Commodities - General Supplies	8,113	12,175	(4,063)	66.6
Other Expenditures	22	(35)	57	63.7
Depreciation	128,536	59,896	68,640	215.3
Transfer to Administrative Services	10,667	10,554	112	101.1
	625,735	623,882	1,853	100.3
Operating Income (Loss)	(85,772)	6,651	(92,423)	(1,289.6)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income	10,096	26,000	(15,904)	38.8
Merchandising, Jobbing, & Contract Expense	(21,036)	(34,836)	13,800	(60.4)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(775)	(886)	111	(87.5)
	(11,715)	(9,721)	(1,994)	(120.5)
Increase (Decrease) in Retained Earnings	(97,487)	(3,070)	(94,417)	(3,175.3)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS

For the 8 Months Ending December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	(355,690)	(214,171)	(141,518)	(166.1)
RETAINED EARNINGS – END OF PERIOD	<u>(453,177)</u>	<u>(217,242)</u>	<u>(235,935)</u>	<u>(208.6)</u>