

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 11 MONTHS ENDING MARCH 31 2014**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	1,286,951	1,382,500	95,549	93.09
Licenses and Permits	35,115	587,739	720,750	133,011	81.55
Intergovernmental Revenue	347,521	2,913,845	3,174,360	260,515	91.79
Fines, Forfeitures & Penalties	30	131,730	130,000	(1,730)	101.33
Public Charges for Services	18,814	891,988	870,772	(21,216)	102.44
Other Fees	25,592	235,917	282,521	46,604	83.5
Miscellaneous Revenues	6,948	56,970	69,000	12,030	82.56
Other Financing Sources	247,045	2,717,493	2,964,538	247,045	91.67
Total Revenues	681,064	8,822,634	9,594,441	771,807	91.96
OPERATING EXPENSES					
Mayor and City Council	4,906	53,158	63,500	10,342	83.71
City Manager	13,836	154,782	178,865	24,083	86.54
City Attorney	10,288	89,571	155,350	65,779	57.66
City Clerk	13,180	160,618	192,500	31,882	83.44
Police Department	244,961	2,866,464	3,422,347	555,883	83.76
Fire Department	121,568	1,545,589	1,713,088	167,499	90.22
Community Development	21,992	286,838	380,725	93,887	75.34
Engineering	22,038	259,702	322,660	62,958	80.49
Street Division	104,391	1,459,933	1,754,650	294,717	83.2
Cemetery Division	8,493	151,390	164,739	13,349	91.9
Municipal Building	53,996	664,513	974,835	310,322	68.17
Economic Development	20,634	223,214	252,042	28,828	88.56
Total Expenses	640,282	7,915,772	9,575,301	1,659,529	82.67
Revenue over Expenses	40,782	906,862	19,140	(887,722)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2014

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	99,908.89	105,000.00	(5,091.11)	95.2
01-11-31120	.00	78,109.63	80,000.00	(3,890.37)	95.1
01-11-31500	.00	153,201.51	140,000.00	13,201.51	109.4
TOTAL TAXES	.00	1,286,951.47	1,382,500.00	(95,548.53)	93.1
<u>LICENSES & PERMITS</u>					
01-11-32100	25.00	20,675.00	22,250.00	(1,575.00)	92.9
01-11-32500	.00	85,997.87	112,000.00	(26,002.13)	76.8
01-11-32510	31,834.51	344,500.58	410,000.00	(65,499.42)	84.0
01-11-32600	.00	2,009.82	2,500.00	(490.18)	80.4
01-11-32900	.00	.00	7,000.00	(7,000.00)	.0
01-11-33100	3,255.00	131,806.00	165,000.00	(33,194.00)	79.9
01-11-33500	.00	2,750.00	2,000.00	750.00	137.5
TOTAL LICENSES & PERMITS	35,114.51	587,739.27	720,750.00	(133,010.73)	81.6
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	87,964.15	832,406.83	913,360.00	(80,953.17)	91.1
01-11-34200	12,247.43	144,010.81	180,000.00	(35,989.19)	80.0
01-11-34300	6,516.73	60,026.41	75,000.00	(14,973.59)	80.0
01-11-34400	219,230.31	1,725,396.78	1,850,000.00	(124,603.22)	93.3
01-11-34450	21,562.01	152,004.10	156,000.00	(3,995.90)	97.4
TOTAL INTERGOVERNMENTAL REVENUES	347,520.63	2,913,844.93	3,174,360.00	(260,515.07)	91.8
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	30.00	131,730.40	130,000.00	1,730.40	101.3
TOTAL FINES, FORFEITURES & PENALTIES	30.00	131,730.40	130,000.00	1,730.40	101.3
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	.00	635,268.69	561,000.00	74,268.69	113.2
01-11-36700	5,697.00	58,799.02	85,000.00	(26,200.98)	69.2
01-11-36800	3,583.53	39,418.83	44,772.00	(5,353.17)	88.0
01-11-36900	533.44	54,876.53	75,000.00	(20,123.47)	73.2
01-11-39980	9,000.00	103,825.00	105,000.00	(1,375.00)	98.7
TOTAL PUBLIC CHARGES FOR SERVICES	18,813.97	891,988.07	870,772.00	21,216.07	102.4
<u>OTHER FEES</u>					

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	2,375.00	21,425.00	21,000.00	425.00	102.0
01-11-37650 GRAVE OPENING WINTER FEE	.00	400.00	500.00	(100.00)	80.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	78,375.00	85,500.00	(7,125.00)	91.7
01-11-37900 OTHER REVENUES	18,062.05	121,079.55	126,021.00	(4,941.45)	96.1
01-11-37901 REIMBURSED DEVELOPER FEES	.00	13,607.50	44,000.00	(30,392.50)	30.9
01-11-37910 BUILDING AND ZONING FEES	30.00	1,030.00	5,500.00	(4,470.00)	18.7
TOTAL OTHER FEES	25,592.05	235,917.05	282,521.00	(46,603.95)	83.5
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	53.42	561.81	2,000.00	(1,438.19)	28.1
01-11-38110 INTEREST INCOME-CEMETERY	.00	3,082.50	3,000.00	82.50	102.8
01-11-38700 LOT SALES	3,800.00	18,544.00	15,000.00	3,544.00	123.6
01-11-38800 CEMETERY RECEIPTS	70.00	2,130.00	4,000.00	(1,870.00)	53.3
01-11-38900 MISCELLANEOUS	3,025.00	32,651.27	45,000.00	(12,348.73)	72.6
TOTAL MISCELLANEOUS REVENUE	6,948.42	56,969.58	69,000.00	(12,030.42)	82.6
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	114,296.42	1,257,260.62	1,371,557.00	(114,296.38)	91.7
01-11-39920 TRANSFER FROM WATER	7,110.08	78,210.88	85,321.00	(7,110.12)	91.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,555.00	116,105.00	126,660.00	(10,555.00)	91.7
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	74,250.00	81,000.00	(6,750.00)	91.7
01-11-39946 SALES TAX FUND TRANSFER	19,166.66	210,833.26	230,000.00	(19,166.74)	91.7
01-11-39947 AMBULANCE FUND TRANSFER	30,833.33	339,166.63	370,000.00	(30,833.37)	91.7
01-11-39950 SOLID WASTE TRANSFER	58,333.33	641,666.63	700,000.00	(58,333.37)	91.7
TOTAL OTHER FINANCING SOURCES	247,044.82	2,717,493.02	2,964,538.00	(247,044.98)	91.7
TOTAL FUND REVENUE	681,064.40	8,822,633.79	9,594,441.00	(771,807.21)	92.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,300.90	46,477.42	50,500.00	(4,022.58)	92.0
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	200.00	(200.00)	.0
01-12-55400-000 PRINTING	.00	106.67	200.00	(93.33)	53.3
01-12-58100-000 DUES	373.00	862.48	2,000.00	(1,137.52)	43.1
01-12-58200-000 TRAVEL EXPENSES	.00	1,044.42	3,000.00	(1,955.58)	34.8
01-12-58500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-12-58600-000 CONFERENCE EXPENSES	.00	2,727.04	4,000.00	(1,272.96)	68.2
01-12-65100-000 OFFICE SUPPLIES	57.96	408.38	600.00	(191.62)	68.1
01-12-83000-000 EQUIPMENT	.00	799.98	2,000.00	(1,200.02)	40.0
01-12-91100-000 COMMUNITY RELATIONS	174.00	731.96	800.00	(68.04)	91.5
TOTAL MAYOR/CITY COUNCIL	4,905.86	53,158.35	63,500.00	(10,341.65)	83.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,819.38	90,482.77	112,300.00	(21,817.23)	80.6
01-13-42400-000 VACATION	721.46	11,403.45	00	11,403.45	.0
01-13-42500-000 SICK	23.10	1,484.00	00	1,484.00	.0
01-13-45100-000 HEALTH INSURANCE	1,999.07	30,176.61	42,050.00	(11,873.39)	71.8
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	1,503.00	850.00	653.00	176.8
01-13-55100-000 POSTAGE	187.17	4,945.82	7,000.00	(2,054.18)	70.7
01-13-55300-000 PUBLISHING	.00	85.75	750.00	(664.25)	11.4
01-13-55400-000 PRINTING	.00	1.73	750.00	(748.27)	.2
01-13-58100-000 DUES	372.00	721.92	600.00	121.92	120.3
01-13-58200-000 TRAVEL EXPENSES	.00	1,890.39	3,500.00	(1,809.61)	48.3
01-13-56300-000 TRAINING	.00	585.00	700.00	(135.00)	80.7
01-13-58500-000 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	77.35	1,049.80	1,700.00	(650.20)	61.8
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	.0
01-13-83000-000 EQUIPMENT	.00	379.99	3,000.00	(2,620.01)	12.7
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	980.00	12,830.50	14,000.00	(1,169.50)	91.7
TOTAL CITY CLERK	13,179.53	160,618.04	192,500.00	(31,881.96)	83.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	3,107.65	30,959.20	36,608.00	(5,648.80)	84.6
01-17-42200-000 SALARIES-PART-TIME	931.02	10,207.97	11,598.00	(1,388.03)	88.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	64.11	584.57	500.00	84.57	116.9
01-17-42400-000 VACATION	56.55	2,507.61	00	2,507.61	.0
01-17-42500-000 SICK	10.06	696.46	00	696.46	.0
01-17-45100-000 HEALTH INSURANCE	560.83	9,325.23	29,150.00	(19,824.77)	32.0
01-17-51100-000 MAINTENANCE (BUILDING)	1,384.80	6,101.96	6,000.00	101.96	101.7
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	373.00	1,600.00	(1,227.00)	23.3
01-17-52900-000 MAINTENANCE (OTHER)	.00	595.90	1,850.00	(1,254.10)	32.2
01-17-53700-000 NETWORK ADMINISTRATION	17,046.53	187,577.07	205,343.00	(17,765.93)	91.4
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	28,773.15	25,000.00	3,773.15	115.1
01-17-55200-000 TELEPHONE	1,477.20	3,510.35	3,500.00	10.35	100.3
01-17-55300-000 PUBLISHING	.00	.00	125.00	(125.00)	.0
01-17-56200-000 TRAVEL EXPENSES	.00	113.00	00	113.00	.0
01-17-57100-000 UTILITIES	3,866.54	53,237.98	65,000.00	(11,762.02)	81.9
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	465.50	500.00	(34.50)	93.1
01-17-57900-000 OTHER CONTRACTUAL SERVICES	144.98	1,390.05	1,000.00	390.05	139.0
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	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)	.00	1,010.67	500.00	510.67	202.1
01-17-65100-000 OFFICE SUPPLIES	8.47	1,405.55	2,500.00	(1,094.45)	56.2
01-17-65400-000 GENERAL SUPPLIES	576.37	4,041.86	5,000.00	(958.14)	80.8
01-17-82000-000 BUILDING	.00	13,599.00	225,000.00	(211,401.00)	6.0
01-17-83000-000 EQUIPMENT	570.88	8,416.88	21,300.00	(12,883.12)	39.5
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	20,000.00	(20,000.00)	.0
01-17-91100-000 COMMUNITY RELATIONS	24.50	26,084.95	25,000.00	1,084.95	104.3
01-17-91400-000 SALES TAX REBATE	3,349.33	18,632.73	00	18,632.73	.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	228,536.88	249,313.00	(20,776.12)	91.7
TOTAL MUNICIPAL BUILDING	53,996.40	664,513.14	974,835.00	(310,321.86)	68.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2014

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	10,287.81	89,500.92	135,000.00	(45,499.08)	68.3
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>10,287.81</u>	<u>89,570.84</u>	<u>155,350.00</u>	<u>(65,779.16)</u>	<u>57.7</u>

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	11,177.35	113,154.46	133,490.00	(20,335.54)	84.8
01-19-42400-000 VACATION	19.35	9,308.01	.00	9,308.01	.0
01-19-42500-000 SICK PAY	120.06	2,241.48	.00	2,241.48	.0
01-19-45100-000 HEALTH INSURANCE	1,279.95	19,966.87	27,475.00	(7,508.13)	72.7
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	10.00	5,000.00	(4,990.00)	.2
01-19-55200-000 TELEPHONE	83.73	985.46	1,100.00	(114.54)	89.8
01-19-56100-000 DUES	372.00	2,794.73	2,200.00	594.73	127.0
01-19-56200-000 TRAVEL EXPENSES	101.43	906.90	4,000.00	(3,093.10)	22.7
01-19-56500-000 PUBLICATIONS	.00	63.77	100.00	(36.23)	63.8
01-19-56600-000 CONFERENCE EXPENSES	435.72	3,785.87	2,500.00	1,285.87	151.4
01-19-65100-000 OFFICE SUPPLIES	.00	74.80	1,000.00	(925.20)	7.5
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	246.00	1,489.85	1,000.00	489.85	149.0
TOTAL CITY MANAGER	13,835.59	154,782.20	178,865.00	(24,082.80)	86.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2014

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	96,205.19	1,122,642.57	1,565,050.00	(442,407.43)	71.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	131,125.56	1,470,287.73	1,815,085.00	(344,797.27)	81.0
01-21-42200-000 SALARIES - PART-TIME	6,278.75	58,588.27	45,000.00	13,588.27	130.2
01-21-42300-000 SALARIES - OVERTIME	3,773.49	119,267.71	133,000.00	(13,732.29)	89.7
01-21-42400-000 SALARIES - VACATION PAY	12,674.96	130,338.27	120,000.00	10,338.27	108.6
01-21-42500-000 SALARIES - SICK PAY	3,498.08	41,574.35	22,440.00	19,134.35	185.3
01-21-42800-000 OIC - ON-CALL FTO	1,431.32	17,241.21	20,000.00	(2,758.79)	88.2
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	33,007.19	471,799.90	673,300.00	(201,500.10)	70.1
01-21-47100-000 UNIFORM ALLOWANCE	1,587.43	13,989.33	22,000.00	(8,030.67)	63.5
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,932.54	27,425.06	33,500.00	(6,074.94)	81.9
01-21-51300-000 MAINTENANCE - VEHICLE	5,531.90	32,829.12	35,000.00	(2,170.88)	93.8
01-21-53400-000 MEDICAL SERVICES	25.00	1,117.00	2,000.00	(883.00)	55.9
01-21-53700-000 DATA PROCESSING SERVICES	.00	17,061.97	20,000.00	(2,938.03)	85.3
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	6,106.00	7,500.00	(1,394.00)	81.4
01-21-55100-000 POSTAGE	45.43	178.91	600.00	(421.09)	29.8
01-21-55200-000 TELEPHONE	3,585.88	15,528.80	18,000.00	(2,471.20)	88.3
01-21-55300-000 PUBLISHING	.00	249.00	500.00	(251.00)	49.8
01-21-55400-000 PRINTING	.00	1,746.75	2,700.00	(953.25)	64.7
01-21-56100-000 DUES	.00	3,815.44	5,300.00	(1,484.56)	72.0
01-21-56200-000 TRAVEL EXPENSES	110.84	945.45	2,000.00	(1,054.55)	47.3
01-21-56300-000 TRAINING	2,324.20	8,533.20	11,000.00	(2,466.80)	77.6
01-21-56400-000 TUITION REIMBURSEMENT	.00	8,826.00	8,265.00	561.00	108.8
01-21-57100-000 UTILITIES	97.14	1,111.00	1,252.00	(141.00)	88.7
01-21-57800-000 ANIMAL CONTROL	221.20	2,835.80	5,000.00	(2,164.20)	56.7
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	43.68	1,714.80	3,000.00	(1,285.20)	57.2
01-21-65100-000 OFFICE SUPPLIES	1,630.18	9,822.82	10,000.00	(177.18)	98.2
01-21-65200-000 OPERATING SUPPLIES	1,560.97	12,142.41	14,000.00	(1,857.59)	86.7
01-21-65500-000 AUTOMOBILE FUEL/OIL	5,578.88	58,563.64	68,000.00	(9,436.36)	86.1
01-21-65800-000 PRISONER SUPPLIES	6.30	323.13	1,000.00	(676.87)	32.3
01-21-66200-000 K9 SUPPLIES	.00	.00	500.00	(500.00)	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	26,606.00	99,536.04	86,031.00	13,505.04	115.7
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	53,839.43	50,000.00	3,839.43	107.7
01-21-91700-000 INVESTIGATIONS	1,286.46	3,278.40	3,500.00	(221.60)	93.7
TOTAL POLICE DEPARTMENT	244,981.38	2,866,464.21	3,422,347.00	(555,882.79)	83.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
FIRE DEPARTMENT					
01-22-42100-000 SALARIES - REGULAR	68,738.32	774,922.79	915,000.00	(140,077.21)	84.7
01-22-42200-000 SALARIES - PART-TIME	4,617.84	57,510.20	68,000.00	(10,489.80)	84.6
01-22-42300-000 SALARY EXPENSE - OVERTIME	9,384.31	167,878.74	128,000.00	39,878.74	131.2
01-22-42400-000 SALARIES - VACATION PAY	3,116.05	54,243.30	00	54,243.30	0
01-22-42500-000 SALARIES - SICK PAY	4,986.06	31,328.03	00	31,328.03	0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	00	103,047.63	106,938.00	(3,890.37)	96.4
01-22-45100-000 HEALTH INSURANCE	15,187.48	225,082.64	313,950.00	(88,867.36)	71.7
01-22-47100-000 UNIFORM ALLOWANCE	3,179.65	10,349.08	12,000.00	(1,650.92)	86.2
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	1,674.00	8,005.09	8,000.00	5.09	100.1
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	00	5,276.44	8,500.00	(3,223.56)	62.1
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	262.55	6,326.36	8,000.00	(1,673.64)	79.1
01-22-53400-000 MEDICAL SERVICES	25.00	300.00	4,500.00	(4,200.00)	6.7
01-22-54900-000 OTHER PROFESSIONAL SERVICES	413.52	21,600.33	43,000.00	(21,399.67)	50.2
01-22-55100-000 POSTAGE	00	122.14	200.00	(77.86)	61.1
01-22-55200-000 TELEPHONE	2,172.01	8,582.19	9,500.00	(917.81)	90.3
01-22-55400-000 PRINTING	00	00	500.00	(500.00)	0
01-22-56100-000 DUES	00	765.00	1,200.00	(435.00)	63.8
01-22-56200-000 TRAVEL EXPENSES	142.37	1,107.39	1,800.00	(692.61)	61.5
01-22-56300-000 TRAINING	1,150.00	5,339.45	7,000.00	(1,660.55)	76.3
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	1,084.11	16,970.81	18,000.00	(1,029.19)	94.3
01-22-59200-000 GENERAL INSURANCE	00	00	3,500.00	(3,500.00)	0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	115.61	3,380.27	3,000.00	380.27	112.7
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	00	5,057.38	5,000.00	57.38	101.2
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	100.02	1,643.01	5,000.00	(3,358.99)	32.9
01-22-65100-000 OFFICE SUPPLIES	31.86	1,311.05	2,500.00	(1,188.95)	52.4
01-22-65200-000 OPERATING SUPPLIES	792.31	11,412.13	13,000.00	(1,587.87)	87.8
01-22-65400-000 JANITORIAL SUPPLIES	688.86	3,901.23	3,500.00	401.23	111.5
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,122.52	15,741.89	19,500.00	(3,758.11)	80.7
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	2,583.67	3,547.04	1,000.00	2,547.04	354.7
TOTAL FIRE DEPARTMENT	121,568.12	1,545,588.59	1,713,088.00	(167,499.41)	90.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2014

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC SAFETY	366,529.50	4,412,052.80	5,135,435.00	(723,382.20)	85.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	47,428.63	490,260.19	648,600.00	(158,339.81)	75.6
01-41-42200-000 SALARIES (PART-TIME)	.00	7,936.89	8,600.00	(663.11)	92.3
01-41-42300-000 SALARY EXPENSE-OVERTIME	1,778.51	55,548.25	58,800.00	(3,251.75)	94.5
01-41-42400-000 VACATION	1,072.00	41,315.96	.00	41,315.96	.0
01-41-42500-000 SICK	3,376.57	21,564.90	.00	21,564.90	.0
01-41-42600-000 SALARIES-PAGER PAY	2,183.14	18,107.57	19,700.00	(1,592.43)	91.9
01-41-45100-000 HEALTH INSURANCE	10,968.69	183,858.25	259,000.00	(95,141.75)	63.3
01-41-47100-000 UNIFORM ALLOWANCE	60.00	857.19	1,000.00	(142.81)	85.7
01-41-47300-000 CLOTHING ACQUISITION	376.98	1,301.59	2,000.00	(698.41)	65.1
01-41-51100-000 MAINTENANCE (BUILDING)	99.00	1,460.24	2,500.00	(1,039.76)	58.4
01-41-51200-000 MAINTENANCE (EQUIPMENT)	1,832.25	8,421.07	16,500.00	(8,078.93)	51.0
01-41-51300-000 MAINT.SERVICE-VEHICLE	276.25	9,413.12	15,000.00	(5,586.88)	62.8
01-41-51400-000 MAINTENANCE STREET	.00	26,125.18	23,500.00	2,625.18	111.2
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	100.30	2,164.73	3,000.00	(835.27)	72.2
01-41-54900-000 OTHER PROFESSIONAL SERVICES	.00	8,112.19	15,000.00	(6,887.81)	54.1
01-41-55100-000 POSTAGE	.00	5.51	100.00	(94.49)	5.5
01-41-55200-000 TELEPHONE	1,054.13	4,185.50	5,100.00	(914.50)	82.1
01-41-55300-000 PUBLISHING	.00	.00	300.00	(300.00)	.0
01-41-56200-000 TRAVEL EXPENSES	40.00	160.00	300.00	(140.00)	53.3
01-41-56300-000 TRAINING	30.00	583.00	1,000.00	(417.00)	58.3
01-41-57100-000 UTILITIES	2,662.99	15,362.14	15,000.00	362.14	102.4
01-41-57200-000 STREET LIGHTING	13,433.53	147,725.30	158,650.00	(10,924.70)	93.1
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	422.65	2,030.16	4,500.00	(2,469.84)	45.1
01-41-61200-000 MAINTENANCE (EQUIPMENT)	2,592.69	16,398.77	16,000.00	398.77	102.5
01-41-61300-000 MAINT SUPPLIES-VEHICLE	971.95	33,965.15	35,000.00	(1,034.85)	97.0
01-41-61400-000 SUPPLIES STREETS	983.66	45,653.35	52,000.00	(6,346.65)	87.8
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	108,797.90	114,500.00	(5,702.10)	95.0
01-41-61700-000 MAINT SUPPLIES-GROUNDS	132.76	7,645.79	12,000.00	(4,354.21)	63.7
01-41-62900-000 SUPPLIES OTHER	6,673.66	12,588.20	18,000.00	(5,411.80)	69.9
01-41-65100-000 OFFICE SUPPLIES	151.89	1,329.93	2,000.00	(670.07)	66.5
01-41-65200-000 OPERATING SUPPLIES	509.27	6,174.20	8,000.00	(1,825.80)	77.2
01-41-65300-000 SMALL TOOLS	816.81	3,405.80	3,200.00	205.80	106.4
01-41-65400-000 JANITORIAL SUPPLIES	.00	393.57	1,000.00	(606.43)	39.4
01-41-65500-000 GASOLINE/OIL	1,303.20	73,446.95	68,000.00	5,446.95	108.0
01-41-66100-000 SAFETY SUPPLIES	164.81	1,585.86	3,500.00	(1,914.14)	45.3
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	111,160.55	142,500.00	(31,339.45)	78.0
01-41-91100-000 COMMUNITY RELATIONS	.00	.00	300.00	(300.00)	.0
01-41-92900-000 MISCELLANEOUS CHARGES	.00	327.68	500.00	(172.32)	65.5
TOTAL STREET DIVISION	101,296.12	1,456,837.83	1,754,650.00	(297,812.17)	83.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	5,133.69	46,361.95	61,714.00	(15,352.05)	75.1
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	100.60	7,937.79	6,700.00	1,237.79	118.5
01-46-42400-000 VACATION	118.60	5,923.21	.00	5,923.21	.0
01-46-42500-000 SICK PAY	.00	4,388.03	.00	4,388.03	.0
01-46-45100-000 HEALTH INSURANCE	1,438.24	20,818.10	29,150.00	(8,331.90)	71.4
01-46-47100-000 UNIFORM ALLOWANCE	20.75	346.70	300.00	46.70	115.6
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)	180.00	430.00	500.00	(70.00)	86.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	24.20	500.00	(475.80)	4.8
01-46-54900-000 OTHER PROFESSIONAL SERVICES	389.52	4,391.27	3,000.00	1,391.27	146.4
01-46-55200-000 TELEPHONE	254.89	1,016.07	1,175.00	(158.93)	86.5
01-46-55300-000 PUBLISHING	.00	53.40	.00	53.40	.0
01-46-56200-000 TRAVEL EXPENSES	.00	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	380.31	2,808.03	2,200.00	608.03	127.6
01-46-61100-000 MAINTENANCE BUILDING	.00	328.38	300.00	28.38	109.5
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	536.11	1,200.00	(663.89)	44.7
01-46-61300-000 SUPPLIES (VEHICLE)	.00	545.16	500.00	45.16	109.0
01-46-61700-000 MAINT SUPPLIES-GROUNDS	436.18	1,308.15	1,500.00	(191.85)	87.2
01-46-65200-000 OPERATING SUPPLIES	158.75	367.81	800.00	(432.19)	46.0
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	2,975.80	8,106.51	6,200.00	1,906.51	130.8
01-46-66100-000 SAFETY SUPPLIES	.00	184.09	250.00	(65.91)	73.6
01-46-84000-000 CAPITAL OUTLAY - VEHICLES	.00	43,669.52	42,500.00	1,169.52	102.8
01-46-92900-000 MISCELLANEOUS CHARGES	.00	343.00	200.00	143.00	171.5
TOTAL CEMETERY	11,587.33	154,485.10	164,739.00	(10,253.90)	93.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
ENGINEERING					
01-48-42100-000 SALARIES (FULL-TIME)	12,879.22	132,954.44	150,800.00	(17,845.56)	88.2
01-48-42200-000 SALARIES-PART-TIME	.00	11,339.00	18,880.00	(7,541.00)	60.1
01-48-42400-000 VACATION	454.95	8,454.78	.00	8,454.78	.0
01-48-42500-000 SICK	240.30	1,724.19	.00	1,724.19	.0
01-48-45100-000 HEALTH INSURANCE	2,878.48	41,638.20	58,300.00	(16,663.80)	71.4
01-48-51100-000 MAINTENANCE (BUILDING)	.00	344.86	1,000.00	(655.14)	34.5
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	1,201.29	1,500.00	(298.71)	80.1
01-48-51300-000 MAINT SERVICE (VEHICLE)	34.88	3,912.61	1,000.00	2,912.61	391.3
01-48-53200-000 ENGINEERING SERVICE	1,168.00	24,535.83	41,000.00	(16,464.17)	59.8
01-48-54900-000 OTHER PROFESSIONAL SERVICES	1,657.88	3,299.69	3,400.00	(100.31)	97.1
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	1,167.06	3,748.69	2,350.00	1,398.69	159.5
01-48-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-48-56100-000 DUES	.00	674.42	550.00	124.42	122.6
01-48-56200-000 TRAVEL EXPENSES	168.50	712.38	650.00	62.38	109.6
01-48-56300-000 TRAINING	.00	437.80	700.00	(262.20)	62.5
01-48-56500-000 PUBLICATIONS	129.05	129.05	200.00	(70.95)	64.5
01-48-57100-000 UTILITIES	492.86	4,312.23	3,900.00	412.23	110.6
01-48-61200-000 SUPPLIES (EQUIPMENT)	77.99	2,503.74	1,700.00	803.74	147.3
01-48-65100-000 OFFICE SUPPLIES	11.98	768.77	1,000.00	(231.23)	76.9
01-48-65300-000 SMALL TOOLS	.00	698.35	800.00	(103.65)	87.0
01-48-65400-000 JANITORIAL SUPPLIES	15.13	309.60	480.00	(170.40)	64.5
01-48-65500-000 GASOLINE & OIL	263.84	3,044.04	3,700.00	(655.96)	82.3
01-48-67000-000 PRINT MATERIALS	.00	97.50	50.00	47.50	195.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	400.00	5,749.84	5,100.00	649.84	112.7
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	22,038.12	259,701.80	322,860.00	(62,958.20)	80.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	134,921.57	1,871,024.73	2,242,049.00	(371,024.27)	83.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2014

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)	16,561.86	176,012.88	220,400.00	(44,387.12)	79.9
01-44-42200-000 SALARIES (PART-TIME)	.00	3,572.27	.00	3,572.27	.0
01-44-42400-000 VACATION	1,091.22	10,845.19	.00	10,845.19	.0
01-44-42500-000 SICK	362.72	3,203.16	.00	3,203.16	.0
01-44-45100-000 HEALTH INSURANCE	3,120.73	48,285.70	100,350.00	(52,064.30)	48.1
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	.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	78.30	256.56	500.00	(243.44)	51.3
01-44-55200-000 TELEPHONE	70.73	878.70	1,825.00	(746.30)	54.1
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	539.00	2,223.39	750.00	1,473.39	298.5
01-44-56200-000 TRAVEL EXPENSES	.00	340.47	250.00	90.47	138.2
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	.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	21.25	1,006.48	1,550.00	(543.52)	64.9
01-44-65500-000 AUTOMOTIVE FUEL/OIL	146.09	1,610.56	2,250.00	(639.44)	71.6
01-44-64000-000 CAPITAL OUTLAY - VEHICLES	.00	24,771.00	22,000.00	2,771.00	112.6
TOTAL COMMUNITY DEVELOPMENT	21,991.90	286,837.51	380,725.00	(93,887.49)	75.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MARCH 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	12,129.28	120,727.48	144,250.00	(23,522.52)	83.7
01-61-42100-000 SALARIES (FULL-TIME)	4,251.25	43,844.96	46,342.00	(2,497.04)	94.6
01-61-42400-000 VACATION	869.18	13,277.83	.00	13,277.83	.0
01-61-42500-000 SICK	305.15	2,864.36	.00	2,864.36	.0
01-61-45100-000 HEALTH INSURANCE	1,999.07	30,159.03	42,050.00	(11,890.97)	71.7
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	205.00	3,000.00	(2,795.00)	6.8
01-61-55100-000 POSTAGE	20.05	61.16	250.00	(188.84)	24.5
01-61-55200-000 TELEPHONE	517.56	1,797.62	2,500.00	(702.38)	71.9
01-61-56100-000 DUES	.00	275.00	650.00	(375.00)	42.3
01-61-56200-000 TRAVEL EXPENSES	162.26	3,460.38	5,000.00	(1,539.62)	69.2
01-61-56300-000 TRAINING	.00	.00	1,000.00	(1,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	236.45	250.00	(13.55)	94.6
01-61-56600-000 CONFERENCE	.00	569.00	1,000.00	(431.00)	56.9
01-61-65100-000 OFFICE SUPPLIES	138.69	1,352.07	2,000.00	(647.93)	67.6
01-61-83000-000 EQUIPMENT	.00	3,366.65	3,000.00	366.65	112.2
01-61-92900-000 MISCELLANEOUS CHARGES	241.30	1,017.22	750.00	267.22	135.6
TOTAL ECONOMIC DEVELOPMENT	20,633.79	223,214.21	252,042.00	(28,827.79)	88.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MARCH 31, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	42,825.89	510,051.72	632,767.00	(122,715.28)	80.6
TOTAL FUND EXPENDITURES	640,281.95	7,915,771.82	9,575,301.00	(1,659,529.18)	82.7
NET REVENUE OVER EXPENDITURES	40,782.45	908,861.97	19,140.00	887,721.97	4738.1

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 11 MONTHS ENDING MARCH 31 2014

	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	-	278,950	290,517	11,567	96.02
Social Security	-	201,756	212,075	10,319	95.13
Ambulance	3	181	2,000	1,819	9.03
Economic Development	-	-	-	-	0
Motor Fuel Tax	19,465	335,527	1,091,600	756,073	30.74
Utility Tax	35,449	337,756	345,000	7,244	97.9
Travel and Tourism	12,935	277,004	230,100	(46,904)	120.38
Sales Tax	129,987	922,177	949,000	26,823	97.17
Lighthouse Pointe TIF	0	3,396,568	-	(3,396,568)	0
Foreign Fire Insurance	-	21,742	21,060	(682)	103.24
TIF	-	-	-	-	0
Overweight Truck	1,666	63,547	-	(63,547)	0
Capital Improvement	38,834	1,192,465	4,232,600	3,040,135	28.17
Stormwater Management	52	777	23,500	22,723	3.3
Technology Park	4	39	100	61	38.75
Debt Service	-	-	-	-	0
Solid Waste	33,450	995,115	1,246,000	250,885	79.86
Technology Center	98,595	1,026,615	1,274,897	248,282	80.53
Airport	63,183	1,405,065	3,139,639	1,734,574	44.75
Railroad	31,244	727,704	384,083	(343,621)	189.47
Health Insurance	117	1,316,009	3,075,995	1,759,986	42.78
Administrative Services	50,952	560,470	611,422	50,952	91.67
Total Revenues	515,936	13,358,710	17,444,088	4,085,378	76.58

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 11 MONTHS ENDING MARCH 31 2014

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	32,787	32,787	(0)	100
Insurance	50,130	556,815	377,000	(179,815)	147.7
Illinois Municipal Retirement	30,009	241,756	243,143	1,387	99.43
Social Security	22,283	180,196	192,692	12,496	93.51
Ambulance	30,833	339,167	375,100	35,933	90.42
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	272,361	1,311,000	1,038,639	20.78
Utility Tax	-	315,141	638,000	322,859	49.4
Travel and Tourism	18,576	74,556	210,550	135,994	35.41
Sales Tax	19,167	762,076	2,157,000	1,394,924	35.33
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	142	5,710	-	(5,710)	0
Capital Improvement	161,261	1,302,516	4,511,000	3,208,484	28.87
Stormwater Management	-	92,400	312,000	219,600	29.62
Technology Park	-	5,004	41,600	36,596	12.03
Debt Service	-	(57,560)	-	57,560	0
Solid Waste	89,943	1,086,199	1,244,139	157,940	87.31
Technology Center	64,290	726,820	858,835	132,015	84.63
Airport	65,044	642,205	3,008,100	2,365,895	21.35
Railroad	50,234	632,789	672,580	39,791	94.08
Health Insurance	8,886	1,042,286	2,120,596	1,078,310	49.15
Administrative Services	49,837	505,927	601,787	95,860	84.07
Total Expenses	660,638	12,072,804	18,937,909	6,865,105	63.75
Revenue over Expenses	(144,703)	1,285,906	(1,493,821)	(2,779,727)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND March 31, 2014 and 2013

	March 31, 2014	March 31, 2013	
ASSETS			
PLANT IN SERVICE			
Utility Plant in Service	19,807,575	18,900,500	
Less: Accumulated Depreciation	(6,021,612)	(5,521,063)	
Net Plant in Service	13,785,962	13,379,437	
CURRENT ASSETS			
Cash & Investments	1,662,860	1,234,959	
Customer Accounts Receivable	241,794	232,343	
Other Accounts Receivable	52,006	62,142	
Inventory	350		
Prepaid Expenses	18,823	13,449	
Total Current Assets	1,975,833	1,542,893	
OTHER DEBITS			
Unamortized Loss	—	—	
Total Other Debits	—	—	
TOTAL ASSETS	15,761,795	14,922,329	
LIABILITIES AND EQUITY			
EQUITY			
Retained Earnings	15,517,783	14,693,969	
Contribution in Aid of Construction (Net)	183,688	183,688	
Total Equity	15,701,471	14,877,657	
LIABILITIES			
Current Liabilities			
Accounts Payable	35,912	22,658	
Accrued Liabilities	24,412	22,014	
Total Current Liabilities	60,324	44,673	
Non-Current Liabilities:			
Note Payable - Associated Company	—	—	
Other Non-Current Liabilities	—	—	
Total Non-Current Liabilities	—	—	
Total Liabilities	60,324	44,673	
TOTAL LIABILITIES AND EQUITY	15,761,795	14,922,329	

ROCHELLE MUNICIPAL UTILITIES

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

For the 11 Months Ending March 31, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential Sales	718,826	716,958	1,868	100.3
Commercial Sales	553,105	516,439	36,666	107.1
Industrial Sales	613,984	526,193	87,791	116.7
Interdepartmental Sales		14,398	(14,398)	0
Other Operating Revenues	64,379	76,437	(12,058)	84.2
Total Operating Revenues	1,950,294	1,850,425	99,869	105.4
OPERATING EXPENSES				
Source of Supply - Operations	234,136	208,262	25,854	112.4
Source of Supply - Maintenance	7,140	12,482	(5,342)	57.2
Water Treatment - Operations	126,198	125,618	580	100.5
Water Treatment - Maintenance	26,030	17,214	8,816	151.2
Distribution - Operations	73,910	86,138	(12,228)	85.8
Distribution - Maintenance	195,805	228,202	(32,397)	85.8
Customer Accounts	95,136	90,125	5,013	105.6
Administrative and General	140,701	125,497	15,204	112.1
Depreciation	422,346	382,537	39,809	110.4
Indirect Transfers to Municipality				0
Total Operating Expenses	1,321,404	1,276,095	45,309	103.6
Operating Income (Loss)	628,890	574,330	54,560	109.5
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	(7,241)	3,415	(10,656)	(212.0)
Investment Income	1,549	1,535	14	100.9
Merchandising, Jobbing & Contract Income	7,278	4,653	2,625	156.4
Merchandising, Jobbing & Contract Expense	(1,161)	(1,012)	(149)	(114.8)
Interest Expense	(27)	(27)		(99.9)
Total Non-Operating Revenue (Expense)	398	8,564	(8,167)	4.7
Net Income Before Amortizations	629,288	582,895	46,393	108.0
Amortization of Contributions in Aid of Construction				0
Net Income	629,288	582,895	46,393	108.0
Operating Transfers In (Out)	(78,211)	(78,713)	502	(99.4)
Interfund Transfer W/WR Loan Forgiveness	2,810,874	2,810,874		100.0
Increase (Decrease) in Retained Earnings	3,361,951	3,315,055	46,896	101.4
RETAINED EARNINGS - Beginning of Period	12,155,832	11,378,913	776,919	108.8
RETAINED EARNINGS - END OF PERIOD	15,517,783	14,693,969	823,815	105.6

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
March 31, 2014 and 2013

	March 31, 2014	March 31, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	37,554,431	35,837,469
Less: Accumulated Depreciation	(19,425,677)	(18,516,268)
Net Plant in Service	18,128,754	17,321,201
CURRENT ASSETS		
Cash & Investments	(307,172)	238,820
Customer Accounts Receivable	892,049	702,002
Other Accounts Receivable	69,805	74,079
Inventory	3,480	3,480
Prepaid Expenses	35,612	28,110
Total Current Assets	693,775	1,046,492
RESTRICTED FUNDS	4,064,239	3,812,076
NON-CURRENT ASSETS		
Unamortized Loss Note Receivable - Associated Company	(6,023)	41,561
Total Non-Current Assets	(6,023)	41,561
TOTAL ASSETS	22,880,744	22,221,330
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	13,837,403	12,299,342
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	20,806,168	19,268,106
LIABILITIES		
Current Liabilities		
Accounts Payable	774,324	730,425
Accrued Liabilities	57,739	50,642
Total Current Liabilities	832,063	781,068
Non-Current Liabilities:		
Bonds Payable	1,241,997	2,165,446
Unamortized Premium on Long-Term Debt	516	6,710
Total Non-Current Liabilities	1,242,513	2,172,156
Total Liabilities	2,074,577	2,953,224
TOTAL LIABILITIES AND EQUITY	22,880,744	22,221,330

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 11 Months Ending March 31, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential Sales	929,044	928,918	127	100.0
Commercial Sales	1,005,538	842,028	163,509	119.4
Industrial Sales	712,229	828,816	(116,587)	85.9
Interdepartmental Sales		3,651	(3,651)	.0
Other Operating Revenues	19,620	29,924	(10,304)	65.6
	2,666,431	2,633,338	33,093	101.3
OPERATING EXPENSES				
Collection - Operations	81,446	72,138	9,308	112.9
Collection - Maintenance	132,805	85,366	47,419	155.5
Pumping - Operations	7,553	966	6,587	781.9
Pumping - Maintenance	4,654	25,306	(20,651)	18.4
Treatment and Disposal - Operations	830,248	742,263	87,985	111.9
Treatment and Disposal - Maintenance	187,330	176,414	10,916	106.2
Customer Accounts	108,609	102,709	5,899	105.7
Administrative and General	182,555	166,282	16,273	109.8
Depreciation	815,456	795,634	19,821	102.5
	2,350,655	2,167,097	183,558	108.5
Operating Income (Loss)	315,776	466,241	(150,464)	67.7
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	10,807	10,547	260	102.5
Non Utility Income	1,010,235	71,837	938,398	1,406.3
Merchandising, Jobbing & Contract Income	14,098	16,111	(2,012)	87.5
Merchandising, Jobbing & Contract Expense	(3,070)	(4,180)	1,110	(73.5)
Amortization Expense	(29,489)	(29,489)		(100.0)
Interest Expense	(68,039)	(88,054)	20,015	(77.3)
	934,543	(23,228)	957,771	4,023.4
Net Income Before Amortizations	1,250,319	443,013	807,306	282.2
Amortization of Contributions in Aid of Construction				.0
Net Income	1,250,319	443,013	807,306	282.2
Operating Transfers In (Out)	(116,105)	(117,565)	1,460	(98.8)
Interfund transfer WWR loan forgiveness	(2,810,874)	(2,810,874)		(100.0)
	(1,676,660)	(2,485,426)	808,766	(67.5)
RETAINED EARNINGS - Beginning of Period	15,514,063	14,784,766	729,295	104.9
RETAINED EARNINGS - END OF PERIOD	13,837,403	12,299,342	1,538,061	112.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND March 31, 2014 and 2013

	March 31, 2014	March 31, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	73,198,691	69,486,445
Less: Accumulated Depreciation	(39,562,099)	(37,301,969)
Net Plant in Service	33,636,592	32,184,475
CURRENT ASSETS		
Cash & Investments	6,948,257	9,536,279
Customer Accounts Receivable	4,354,785	3,954,787
Other Accounts Receivable		
Inventory	2,822,540	1,656,889
Prepaid Expenses	315,803	299,669
Total Current Assets	14,441,385	15,447,624
RESTRICTED ASSETS	9,164,446	9,688,843
NON-CURRENT ASSETS		
Unamortized Loss	93,096	138,419
Other Deferred Debits	40,780	60,354
Interdepartmental Loan Receivable	1,144,615	1,248,345
Total Non-Current Assets	1,278,491	1,447,118
TOTAL ASSETS	58,520,914	58,748,060
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,772,726	44,111,194
Contribution in Aid of Construction (Net)		
Total Equity	43,772,726	44,111,194
LIABILITIES		
Current Liabilities		
Accounts Payable	3,395,647	2,704,346
Accrued Liabilities	217,255	186,740
Total Current Liabilities	3,612,903	2,891,086
Non-Current Liabilities		
Bonds Payable	10,683,535	11,282,926
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	451,751	482,854
Total Non-Current Liabilities	11,135,286	11,745,780
Total Liabilities	14,748,189	14,636,866
TOTAL LIABILITIES AND EQUITY	58,520,914	58,748,060

ROCHELLE MUNICIPAL UTILITIES

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

For the 11 Months Ending March 31, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential	5,726,939	5,528,351	198,588	103.6
Small General Service	5,182,565	4,676,593	505,973	110.8
Large General Service	17,499,959	15,348,769	2,151,190	114.0
Public Street Lighting	145,588	140,718	4,868	103.5
Interdepartmental	445,695	362,936	82,759	122.8
Forfeited Discounts	81,736	81,814	(78)	99.9
Other Operating Revenues	318,474	191,119	127,355	166.6
	29,400,955	26,330,300	3,070,655	111.7
OPERATING EXPENSES				
Purchased Power	20,874,477	17,963,968	2,710,509	115.1
Generation - Operation	599,694	454,421	145,474	132.0
Generation - Maintenance	456,407	499,172	(42,766)	91.4
Transmission - Operation	3,016	9,209	(6,193)	32.8
Distribution - Operation	1,122,687	968,437	154,250	115.9
Distribution - Maintenance	808,407	484,674	123,732	125.5
Depreciation	1,983,813	1,884,939	98,874	105.3
Taxes Other Than Income Taxes	109,237	116,648	(7,411)	93.7
Customer Accounts	272,602	301,144	(28,542)	90.5
Administrative & General	1,902,610	1,615,455	287,155	117.8
Indirect Transfers to Municipality				0
	27,733,148	24,298,066	3,435,082	114.1
Operating Income (Loss)	1,667,807	2,032,234	(364,427)	82.1
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	17,131	18,043	(912)	95.0
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	(70,017)	(176,597)	106,579	(39.7)
Amortization Expense	(22,941)	(22,159)	(782)	(103.5)
Interest Expense	(501,118)	(530,530)	29,412	(94.5)
Non-Operating Revenue (Expense)	8,900	100	8,800	8,900.0
	(568,045)	(711,142)	143,097	(79.9)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,099,762	1,321,092	(221,330)	83.3
Operating Transfers In (Out)	(1,257,261)	(1,143,240)	114,021	(110.0)
Increase (Decrease) in Retained Earnings	(157,499)	177,852	(335,351)	(88.6)
RETAINED EARNINGS - Beginning of Period	43,930,225	43,933,342	(3,117)	100.0
RETAINED EARNINGS - END OF PERIOD	43,772,726	44,111,194	(338,468)	99.2

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS March 31, 2014 and 2013

	March 31, 2014	March 31, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,545,232	3,231,847
Tech Center Building		
Less: Accumulated Depreciation	(2,817,152)	(2,544,522)
Net Plant in Service	728,080	687,325
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(475,044)	(209,340)
Customer Accounts Receivable	5,819	32,328
Miscellaneous Accounts Receivable	1,000	10,840
Prepaid Expenses	2,734	9,064
Inventory		
Total Current Assets	(465,491)	(157,107)
TOTAL ASSETS	262,589	530,218
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(355,690)	(214,171)
Revenue over Expenditures	(136,321)	(31,395)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(139,089)	107,356
LIABILITIES		
Current Liabilities		
Accounts Payable	35,827	2,668
Accrued Liabilities	28,748	28,295
Other Liabilities		
Total Current Liabilities	64,574	30,963
Non-Current Liabilities:		
Interdepartmental Loan Payable	337,104	391,899
2008 Bonds Payable		
Total Non-Current Liabilities	337,104	391,899
Total Liabilities	401,678	422,862
TOTAL LIABILITIES AND EQUITY	262,589	530,218

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 11 Months Ending March 31, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Network Administration Fees	495,410	504,579	(9,169)	98.2
VOIP Services	56,630	62,428	(5,798)	90.7
Misc Revenues				0
Network and Hardware Support		3,264	(3,264)	0
Data Services	5,269	5,269		100.0
Fiber Internet Access	101,297	169,210	(67,913)	59.9
Dial-up Internet Access	15,129	17,688	(2,559)	85.5
Wireless Internet Access	33,148	51,584	(18,437)	64.3
Network Internet Access	18,696	18,696		100.0
Web Site Host	8,870	9,422	(552)	94.1
Web Site Development				0
Activation Fee	1,000		1,000	0
Wireless Installation				0
Mailboxes	1,890	2,624	(734)	72.0
Forfeited Discounts	789	980	(191)	80.5
	738,127	845,745	(107,618)	87.3
OPERATING EXPENSES				
Personnel	251,544	312,673	(61,129)	80.5
Insurance Benefits	72,331	80,261	(7,950)	90.1
Pension & Other Benefits	49,760	66,002	(16,242)	75.4
Contractual Services- Maintenance	31,246	5,904	25,342	529.3
Contractual Services- Professional	55,393	108,735	(53,342)	50.9
Contractual Services- Communications	80,717	48,519	32,198	166.4
Contractual Services- Professional Development	5,336	5,381	(45)	99.2
Service Charges	112,271	123,044	(10,773)	91.2
Commodities - Maintenance Supplies	44	2,641	(2,597)	1.7
Commodities - General Supplies	11,030	14,527	(3,497)	75.9
Other Expenditures	16	(166)	182	9.8
Depreciation	176,737	96,918	79,819	182.4
Transfer to Administrative Services	14,667	14,512	155	101.1
	861,091	878,970	(17,879)	98.0
Operating Income (Loss)	(122,964)	(33,225)	(89,739)	(370.1)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income	10,096	41,475	(31,379)	24.3
Merchandising, Jobbing, & Contract Expense	(22,394)	(38,426)	16,033	(58.3)
Investment Income	7		7	0
Lease Revenues				0
ICC Grant				0
Transfer From Other Funds				0
Transfers To Other Funds				0
Amortization Expense				0
Interest Expense	(1,066)	(1,218)	153	(87.5)
	(13,357)	1,830	(15,187)	(729.9)
Increase (Decrease) in Retained Earnings	(136,321)	(31,395)	(104,926)	(434.2)

ROCHELLE MUNICIPAL UTILITIES

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

For the 11 Months Ending March 31, 2014 and 2013

	<u>2014</u>	<u>2013</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>(492,011)</u>	<u>(245,566)</u>	<u>(246,444)</u>	<u>(200.4)</u>