

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING AUGUST 31 2014**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	112,027	693,043	1,648,080	955,037	42.05
Licenses and Permits	40,677	209,797	616,500	406,703	34.03
Intergovernmental Revenue	239,382	1,178,626	3,226,754	2,048,128	36.53
Fines, Forfeitures & Penalties	-	36,756	160,000	123,244	22.97
Public Charges for Services	61,760	290,559	908,227	617,668	31.99
Other Fees	20,010	75,762	270,111	194,349	28.05
Miscellaneous Revenues	3,364	21,038	57,000	35,962	36.91
Other Financing Sources	167,191	668,762	2,006,286	1,337,524	33.33
Total Revenues	644,409	3,174,343	8,892,958	5,718,615	35.7
OPERATING EXPENSES					
Mayor and City Council	5,445	19,536	61,300	41,764	31.87
City Manager	12,255	53,671	166,305	112,634	32.27
City Attorney	18,695	55,201	155,350	100,150	35.53
City Clerk	14,927	61,182	155,406	94,224	39.37
Police Department	231,067	979,513	3,211,607	2,232,094	30.5
Fire Department	118,556	529,972	1,880,584	1,350,612	28.18
Community Development	24,315	90,056	278,847	188,791	32.3
Engineering	23,490	86,970	299,944	212,974	29
Street Division	106,353	435,264	1,601,638	1,166,374	27.18
Cemetery Division	8,012	42,112	127,715	85,603	32.97
Municipal Building	44,903	173,809	688,400	514,591	25.25
Economic Development	21,383	82,454	251,222	168,768	32.82
Total Expenses	629,400	2,609,741	8,878,318	6,268,577	29.39
Revenue over Expenses	15,009	564,602	14,640	(549,962)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	96,797.02	597,196.82	1,019,326.00	(422,129.18)	58.6
01-11-31110	.00	.00	236,189.00	(236,189.00)	.0
01-11-31120	.00	.00	237,565.00	(237,565.00)	.0
01-11-31500	15,229.69	95,846.31	155,000.00	(59,153.69)	61.8
TOTAL TAXES	112,026.71	693,043.13	1,648,080.00	(955,036.87)	42.1
<u>LICENSES & PERMITS</u>					
01-11-32100	425.00	18,950.00	22,250.00	(3,300.00)	85.2
01-11-32500	.00	29,388.20	114,000.00	(84,611.80)	25.8
01-11-32510	36,363.64	141,610.23	375,000.00	(233,389.77)	37.8
01-11-32600	.00	.00	2,250.00	(2,250.00)	.0
01-11-33100	3,888.00	18,324.00	100,000.00	(81,676.00)	18.3
01-11-33500	.00	1,525.00	3,000.00	(1,475.00)	50.8
TOTAL LICENSES & PERMITS	40,676.64	209,797.43	616,500.00	(406,702.57)	34.0
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	53,898.52	345,162.71	936,337.00	(591,174.29)	36.9
01-11-34200	4,378.01	85,477.24	185,000.00	(99,522.76)	46.2
01-11-34300	7,239.46	33,783.08	75,000.00	(41,216.92)	45.0
01-11-34400	159,350.71	659,983.52	1,860,000.00	(1,200,016.48)	35.5
01-11-34450	14,514.83	54,219.23	170,417.00	(116,197.77)	31.8
TOTAL INTERGOVERNMENTAL REVENUES	239,381.53	1,178,625.78	3,226,754.00	(2,048,128.22)	36.5
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	.00	36,756.22	160,000.00	(123,243.78)	23.0
TOTAL FINES, FORFEITURES & PENALTIES	.00	36,756.22	160,000.00	(123,243.78)	23.0
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	40,159.71	189,242.04	600,000.00	(410,757.96)	31.5
01-11-36700	7,694.56	29,989.87	70,000.00	(40,010.13)	42.8
01-11-36800	3,487.30	14,352.47	43,227.00	(28,874.53)	33.2
01-11-36900	(932.00)	13,474.45	75,000.00	(61,525.55)	18.0
01-11-39960	11,350.00	43,500.00	120,000.00	(76,500.00)	36.3
TOTAL PUBLIC CHARGES FOR SERVICES	61,759.57	290,558.83	908,227.00	(617,668.17)	32.0
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	2,380.00	4,530.00	21,000.00	(16,470.00)	21.6
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	28,500.00	85,500.00	(57,000.00)	33.3
01-11-37900 OTHER REVENUES	10,504.86	41,982.16	125,611.00	(83,628.84)	33.4
01-11-37901 REIMBURSED DEVELOPER FEES	.00	.00	35,000.00	(35,000.00)	.0
01-11-37910 BUILDING AND ZONING FEES	.00	750.00	2,500.00	(1,750.00)	30.0
TOTAL OTHER FEES	20,009.86	75,762.16	270,111.00	(194,348.84)	28.1
 <u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	16.59	87.33	1,000.00	(912.67)	8.7
01-11-38110 INTEREST INCOME-CEMETERY	1,541.25	1,541.25	3,000.00	(1,458.75)	51.4
01-11-38700 LOT SALES	168.00	3,998.00	15,000.00	(11,002.00)	26.7
01-11-38800 CEMETERY RECEIPTS	.00	690.00	3,000.00	(2,310.00)	23.0
01-11-38900 MISCELLANEOUS	1,638.20	14,720.98	35,000.00	(20,279.02)	42.1
TOTAL MISCELLANEOUS REVENUE	3,364.04	21,037.56	57,000.00	(35,962.44)	36.9
 <u>OTHER FINANCING SOURCES</u>					
01-11-39910 TRANSFER FROM ELECTRIC	119,702.25	478,809.00	1,436,427.00	(957,618.00)	33.3
01-11-39920 TRANSFER FROM WATER	7,484.50	29,938.00	89,814.00	(59,876.00)	33.3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,937.08	43,748.32	131,245.00	(87,496.68)	33.3
01-11-39946 SALES TAX FUND TRANSFER	9,000.00	36,000.00	108,000.00	(72,000.00)	33.3
01-11-39948 OVERWEIGHT TRUCK FUND TRANSFER	900.00	3,600.00	10,800.00	(7,200.00)	33.3
01-11-39949 MFT FUND TRANSFER	4,166.67	16,666.68	50,000.00	(33,333.32)	33.3
01-11-39950 SOLID WASTE TRANSFER	15,000.00	60,000.00	180,000.00	(120,000.00)	33.3
TOTAL OTHER FINANCING SOURCES	167,190.50	668,762.00	2,006,286.00	(1,337,524.00)	33.3
 TOTAL FUND REVENUE	 644,408.85	 3,174,343.11	 8,892,958.00	 (5,718,614.89)	 35.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 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	17,064.84	50,500.00	(33,435.16)	33.8
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	100.00	(100.00)	0
01-12-55400-000 PRINTING	.00	.00	200.00	(200.00)	.0
01-12-56100-000 DUES	.00	175.00	1,000.00	(825.00)	17.5
01-12-56200-000 TRAVEL EXPENSES	271.60	945.12	2,000.00	(1,054.88)	47.3
01-12-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	305.00	545.70	4,000.00	(3,454.30)	13.6
01-12-65100-000 OFFICE SUPPLIES	72.08	235.07	600.00	(364.93)	39.2
01-12-83000-000 EQUIPMENT	395.70	395.70	2,000.00	(1,604.30)	19.8
01-12-91100-000 COMMUNITY RELATIONS	99.50	174.30	800.00	(625.70)	21.8
TOTAL MAYOR/CITY COUNCIL	5,444.78	19,535.73	61,300.00	(41,764.27)	31.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	3,725.59	22,591.07	78,883.00	(56,091.93)	28.7
01-13-42200-000 SALARIES-PART-TIME	1,299.74	3,380.76	22,880.00	(19,499.24)	14.8
01-13-42400-000 VACATION	.00	892.01	.00	892.01	.0
01-13-42500-000 SICK	6,044.69	15,297.60	.00	15,297.60	.0
01-13-45100-000 HEALTH INSURANCE	1,899.14	8,032.45	19,243.00	(11,210.55)	41.7
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	300.00	(300.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	850.00	(850.00)	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	200.00	.00	200.00	.0
01-13-55100-000 POSTAGE	1,000.00	2,159.00	7,000.00	(4,841.00)	30.8
01-13-55300-000 PUBLISHING	.00	.00	1,000.00	(1,000.00)	.0
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	.00	39.60	2,500.00	(2,460.40)	1.6
01-13-56300-000 TRAINING	100.00	200.00	700.00	(500.00)	28.6
01-13-56500-000 PUBLICATIONS	.00	.00	300.00	(300.00)	.0
01-13-56600-000 CONFERENCE	.00	1,148.89	1,300.00	(151.11)	88.4
01-13-65100-000 OFFICE SUPPLIES	25.73	261.09	1,500.00	(1,238.91)	17.4
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	.0
01-13-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.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	832.00	4,480.00	14,000.00	(9,520.00)	32.0
TOTAL CITY CLERK	14,926.89	61,182.47	155,406.00	(94,223.53)	39.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,834.45	10,895.87	36,608.00	(25,712.13)	29.8
01-17-42200-000 SALARIES-PART-TIME	.00	1,638.27	.00	1,638.27	.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	.0
01-17-42400-000 VACATION	30.17	1,839.07	.00	1,839.07	.0
01-17-42500-000 SICK	284.77	311.76	.00	311.76	.0
01-17-45100-000 HEALTH INSURANCE	532.80	2,253.47	7,504.00	(5,250.53)	30.0
01-17-51100-000 MAINTENANCE (BUILDING)	634.26	1,947.76	6,000.00	(4,052.24)	32.5
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	1,000.00	(1,000.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	159.99	639.96	1,920.00	(1,280.04)	33.3
01-17-53700-000 NETWORK ADMINISTRATION	13,408.67	53,626.68	160,880.00	(107,253.32)	33.3
01-17-54900-000 OTHER PROFESSIONAL SERVICES	132.00	13,585.18	32,000.00	(18,414.82)	42.5
01-17-55200-000 TELEPHONE	.00	779.63	3,500.00	(2,720.37)	22.3
01-17-55300-000 PUBLISHING	.00	.00	125.00	(125.00)	.0
01-17-56200-000 TRAVEL EXPENSES	.00	.00	200.00	(200.00)	.0
01-17-57100-000 UTILITIES	6,108.08	21,731.21	60,000.00	(38,268.79)	36.2
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	162.00	500.00	(338.00)	32.4
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	540.00	3,000.00	(2,460.00)	18.0
01-17-59500-000 PROPERTY TAX	.00	3,933.62	4,600.00	(666.38)	85.5
01-17-61100-000 MAINTENANCE BUILDING	.00	71.24	5,000.00	(4,928.76)	1.4
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	.00	2,000.00	(2,000.00)	.0
01-17-65100-000 OFFICE SUPPLIES	122.22	408.57	2,500.00	(2,091.43)	16.3
01-17-65400-000 GENERAL SUPPLIES	238.28	1,460.88	5,000.00	(3,539.12)	29.2
01-17-83000-000 EQUIPMENT	.00	1,549.77	.00	1,549.77	.0
01-17-89000-000 OTHER IMPROVEMENTS	4,617.00	8,290.00	15,000.00	(6,710.00)	55.3
01-17-91100-000 COMMUNITY RELATIONS	.00	40.00	26,000.00	(25,960.00)	.2
01-17-91400-000 SALES TAX REBATE	4,983.18	4,983.18	60,000.00	(55,016.82)	8.3
01-17-92000-000 CONTINGENCY	.00	.00	125,000.00	(125,000.00)	.0
01-17-99964-000 TRANSFER ADMIN SERVICE	10,780.25	43,121.00	129,363.00	(86,242.00)	33.3
TOTAL MUNICIPAL BUILDING	44,902.60	173,809.12	688,400.00	(514,590.88)	25.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 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	18,695.00	55,200.50	135,000.00	(79,799.50)	40.9
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	 18,695.00	 55,200.50	 155,350.00	 (100,149.50)	 35.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	10,830.12	39,805.97	132,880.00	(93,074.03)	30.0
01-19-42400-000 VACATION	87.09	5,232.65	.00	5,232.65	.0
01-19-42500-000 SICK PAY	.00	377.41	.00	377.41	.0
01-19-45100-000 HEALTH INSURANCE	874.39	4,801.38	17,125.00	(12,323.62)	28.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	75.00	5,000.00	(4,925.00)	1.5
01-19-55200-000 TELEPHONE	83.70	334.95	1,200.00	(865.05)	27.9
01-19-56100-000 DUES	.00	889.35	2,500.00	(1,610.65)	35.6
01-19-56200-000 TRAVEL EXPENSES	41.08	945.53	2,500.00	(1,554.47)	37.8
01-19-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	.00	272.67	2,500.00	(2,227.33)	10.9
01-19-65100-000 OFFICE SUPPLIES	159.36	266.95	500.00	(233.05)	53.4
01-19-83000-000 EQUIPMENT	73.98	73.98	1,000.00	(926.02)	7.4
01-19-91100-000 COMMUNITY RELATIONS	105.00	595.32	1,000.00	(404.68)	59.5
TOTAL CITY MANAGER	12,254.72	53,671.16	186,305.00	(112,633.84)	32.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2014

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	96,223.99	363,398.98	1,226,761.00	(863,362.02)	29.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	134,877.13	527,316.82	1,748,154.00	(1,220,837.18)	30.2
01-21-42200-000 SALARIES - PART-TIME	6,997.60	23,852.91	67,500.00	(43,647.09)	35.3
01-21-42300-000 SALARIES - OVERTIME	5,367.97	27,463.74	140,000.00	(112,536.26)	19.6
01-21-42400-000 SALARIES - VACATION PAY	14,271.81	71,831.79	124,000.00	(52,168.21)	57.9
01-21-42500-000 SALARIES - SICK PAY	903.21	5,189.89	45,000.00	(39,810.11)	11.5
01-21-42800-000 OIC - ON-CALL FTO	1,015.59	6,187.82	21,000.00	(14,812.18)	29.5
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	.00	288,257.00	(288,257.00)	0
01-21-45100-000 HEALTH INSURANCE	31,357.14	132,625.95	415,957.00	(283,331.05)	31.9
01-21-47100-000 UNIFORM ALLOWANCE	162.53	1,982.29	24,000.00	(22,017.71)	8.3
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,906.54	11,516.45	34,000.00	(22,483.55)	33.9
01-21-51300-000 MAINTENANCE - VEHICLE	4,847.25	19,423.82	33,000.00	(13,576.18)	58.9
01-21-53400-000 MEDICAL SERVICES	60.00	224.93	2,000.00	(1,775.07)	11.3
01-21-53700-000 DATA PROCESSING SERVICES	17,159.00	16,285.40	22,000.00	(5,714.60)	74.0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	2,000.00	10,400.00	(8,400.00)	19.2
01-21-55100-000 POSTAGE	.00	.00	300.00	(300.00)	0
01-21-55200-000 TELEPHONE	361.42	3,688.67	16,000.00	(12,311.33)	23.1
01-21-55300-000 PUBLISHING	.00	346.04	250.00	96.04	138.4
01-21-55400-000 PRINTING	.00	479.50	2,700.00	(2,220.50)	17.8
01-21-56100-000 DUES	.00	518.85	5,000.00	(4,481.15)	10.4
01-21-56200-000 TRAVEL EXPENSES	199.51	141.47	2,500.00	(2,358.53)	5.7
01-21-56300-000 TRAINING	.00	1,500.00	12,000.00	(10,500.00)	12.5
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	18,800.00	(18,800.00)	0
01-21-57100-000 UTILITIES	111.90	432.50	1,290.00	(857.50)	33.5
01-21-57800-000 ANIMAL CONTROL	137.00	608.90	5,000.00	(4,391.10)	12.2
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	2,175.50	2,276.06	3,000.00	(723.94)	75.9
01-21-65100-000 OFFICE SUPPLIES	837.68	1,673.38	7,000.00	(5,326.62)	23.9
01-21-65200-000 OPERATING SUPPLIES	1,366.41	4,007.16	17,000.00	(12,992.84)	23.6
01-21-65500-000 AUTOMOBILE FUEL/OIL	4,374.41	18,737.40	65,000.00	(46,262.60)	28.8
01-21-65800-000 PRISONER SUPPLIES	329.68	2,246.77	1,000.00	1,246.77	224.7
01-21-66200-000 K9 SUPPLIES	4.51	5,537.96	500.00	5,037.96	1107.6
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	1,912.00	8,782.00	9,573.00	(791.00)	91.7
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	240.72	71,641.78	66,926.00	4,715.78	107.1
01-21-91700-000 INVESTIGATIONS	90.00	510.00	2,000.00	(1,490.00)	25.5
01-21-91710-000 DRUG INVESTIGATIONS	.00	6,000.00	.00	6,000.00	0
01-21-92400-000 DUI	.00	4,483.20	.00	4,483.20	0
TOTAL POLICE DEPARTMENT	231,066.51	979,513.45	3,211,607.00	(2,232,093.55)	30.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	74,174.43	285,740.35	947,000.00	(661,259.65)	30.2
01-22-42200-000 SALARIES - PART-TIME	8,379.34	27,193.27	83,400.00	(56,206.73)	32.6
01-22-42300-000 SALARY EXPENSE - OVERTIME	8,431.44	64,101.34	158,000.00	(93,898.66)	40.6
01-22-42400-000 SALARIES - VACATION PAY	2,231.55	29,137.76	.00	29,137.76	0
01-22-42500-000 SALARIES - SICK PAY	712.33	1,381.40	.00	1,381.40	0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	.00	289,936.00	(289,936.00)	0
01-22-45100-000 HEALTH INSURANCE	14,428.26	61,024.71	203,198.00	(142,173.29)	30.0
01-22-47100-000 UNIFORM ALLOWANCE	148.74	7,029.40	11,000.00	(3,970.60)	63.9
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	80.50	5,328.65	8,000.00	(2,671.35)	66.6
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	708.40	1,984.56	8,500.00	(6,515.44)	23.4
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	.00	4,252.31	8,000.00	(3,747.69)	53.2
01-22-53300-000 LEGAL SERVICE	.00	420.00	.00	420.00	0
01-22-53400-000 MEDICAL SERVICES	176.00	176.00	4,500.00	(4,324.00)	3.9
01-22-54900-000 OTHER PROFESSIONAL SERVICES	4,598.89	10,131.93	54,000.00	(43,868.07)	18.8
01-22-55100-000 POSTAGE	49.00	89.15	150.00	(60.85)	59.4
01-22-55200-000 TELEPHONE	256.20	2,148.83	9,500.00	(7,351.17)	22.6
01-22-55400-000 PRINTING	.00	.00	500.00	(500.00)	0
01-22-56100-000 DUES	(102.35)	1,163.53	1,200.00	(36.47)	97.0
01-22-56200-000 TRAVEL EXPENSES	.00	646.36	1,800.00	(1,153.64)	35.9
01-22-56300-000 TRAINING	.00	5,391.92	5,000.00	391.92	107.8
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,000.00	(2,000.00)	0
01-22-56500-000 PUBLICATIONS	.00	327.60	1,000.00	(672.40)	32.8
01-22-57100-000 UTILITIES	1,843.74	6,073.96	19,000.00	(12,926.04)	32.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	415.63	510.25	3,000.00	(2,489.75)	17.0
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	10.22	1,696.93	5,000.00	(3,303.07)	33.9
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	158.14	159.68	3,000.00	(2,840.32)	5.3
01-22-65100-000 OFFICE SUPPLIES	396.70	723.86	2,500.00	(1,776.14)	29.0
01-22-65200-000 OPERATING SUPPLIES	591.07	2,649.73	13,000.00	(10,350.27)	20.4
01-22-65400-000 JANITORIAL SUPPLIES	247.30	2,075.87	3,500.00	(1,424.13)	59.3
01-22-65500-000 AUTOMOTIVE FUEL/OIL	822.78	4,529.46	19,500.00	(14,970.54)	23.2
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	3,883.54	15,400.00	(11,516.46)	25.2
TOTAL FIRE DEPARTMENT	118,556.31	529,972.35	1,880,584.00	(1,350,611.65)	28.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	349,622.82	1,509,485.80	5,092,191.00	(3,582,705.20)	29.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	46,878.47	184,288.57	589,008.00	(404,719.43)	31.3
01-41-42200-000 SALARIES (PART-TIME)	154.29	3,744.00	8,000.00	(4,256.00)	46.8
01-41-42300-000 SALARY EXPENSE-OVERTIME	599.78	3,208.13	58,800.00	(55,591.87)	5.5
01-41-42400-000 VACATION	5,406.66	20,885.38	.00	20,885.38	.0
01-41-42500-000 SICK	.00	1,719.43	.00	1,719.43	.0
01-41-42600-000 SALARIES-PAGER PAY	1,266.03	5,044.09	19,000.00	(13,955.91)	26.6
01-41-45100-000 HEALTH INSURANCE	11,531.22	48,553.02	161,445.00	(112,891.98)	30.1
01-41-47100-000 UNIFORM ALLOWANCE	95.00	293.00	1,000.00	(707.00)	29.3
01-41-47300-000 CLOTHING ACQUISITION	.00	123.25	2,000.00	(1,876.75)	6.2
01-41-51100-000 MAINTENANCE (BUILDING)	.00	437.00	2,500.00	(2,063.00)	17.5
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	3,376.99	15,000.00	(11,623.01)	22.5
01-41-51300-000 MAINT.SERVICE-VEHICLE	229.00	3,399.00	15,000.00	(11,601.00)	22.7
01-41-51400-000 MAINTENANCE STREET	3,301.74	14,522.74	25,000.00	(10,477.26)	58.1
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	.0
01-41-52900-000 MAINTENANCE OTHER	.00	.00	5,000.00	(5,000.00)	.0
01-41-53600-000 JANITORIAL SERVICES	99.30	452.70	2,500.00	(2,047.30)	18.1
01-41-54900-000 OTHER PROFESSIONAL SERVICES	350.00	4,196.00	14,000.00	(9,804.00)	30.0
01-41-55100-000 POSTAGE	.00	4.90	100.00	(95.10)	4.9
01-41-55200-000 TELEPHONE	189.16	1,201.35	5,000.00	(3,798.65)	24.0
01-41-55300-000 PUBLISHING	.00	226.45	100.00	126.45	226.5
01-41-56200-000 TRAVEL EXPENSES	.00	258.06	300.00	(41.94)	86.0
01-41-56300-000 TRAINING	600.00	699.00	1,000.00	(101.00)	89.9
01-41-57100-000 UTILITIES	821.06	3,835.08	15,000.00	(11,164.92)	25.6
01-41-57200-000 STREET LIGHTING	12,472.84	51,176.65	158,000.00	(106,823.35)	32.4
01-41-59400-000 LEASE OR RENTALS	.00	.00	5,000.00	(5,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	.00	.00	4,500.00	(4,500.00)	.0
01-41-61200-000 MAINTENANCE (EQUIPMENT)	640.58	1,271.22	16,000.00	(14,728.78)	8.0
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	90.73	7,524.95	35,000.00	(27,475.05)	21.5
01-41-61400-000 SUPPLIES STREETS	11,186.73	35,196.43	52,000.00	(16,803.57)	67.7
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	122,200.00	(122,200.00)	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	418.96	4,530.98	12,000.00	(7,469.02)	37.8
01-41-62900-000 SUPPLIES OTHER	2,260.11	5,663.33	15,000.00	(9,336.67)	37.8
01-41-65100-000 OFFICE SUPPLIES	184.68	388.12	2,000.00	(1,611.88)	19.4
01-41-65200-000 OPERATING SUPPLIES	655.27	1,738.97	8,000.00	(6,261.03)	21.7
01-41-65300-000 SMALL TOOLS	768.72	1,284.15	3,200.00	(1,915.85)	40.1
01-41-65400-000 JANITORIAL SUPPLIES	101.61	385.27	700.00	(314.73)	55.0
01-41-65500-000 GASOLINE/OIL	5,851.37	22,411.05	68,000.00	(45,588.95)	33.0
01-41-66100-000 SAFETY SUPPLIES	.00	3,024.93	3,500.00	(475.07)	86.4
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	.00	140,000.00	(140,000.00)	.0
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	6,285.00	(6,285.00)	.0
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL STREET DIVISION	106,353.31	435,264.19	1,601,638.00	(1,166,373.81)	27.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	5,305.66	20,480.92	61,872.00	(41,191.08)	33.2
01-46-42200-000 SALARIES (PART-TIME)	138.86	3,816.00	4,500.00	(684.00)	84.8
01-46-42300-000 SALARY EXPENSE-OVERTIME	404.78	861.22	6,700.00	(5,838.78)	12.9
01-46-42400-000 VACATION	.00	722.27	.00	722.27	.0
01-46-45100-000 HEALTH INSURANCE	1,298.64	5,711.28	19,243.00	(13,531.72)	29.7
01-46-47100-000 UNIFORM ALLOWANCE	20.00	85.00	350.00	(265.00)	24.3
01-46-47300-000 CLOTHING ACQUISITION	.00	.00	200.00	(200.00)	.0
01-46-51100-000 MAINTENANCE (BUILDING)	.00	205.00	700.00	(495.00)	29.3
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	.00	300.00	(300.00)	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	100.00	5,000.00	(4,900.00)	2.0
01-46-55200-000 TELEPHONE	51.34	374.83	1,000.00	(625.17)	37.5
01-46-55300-000 PUBLISHING	.00	99.00	.00	99.00	.0
01-46-58200-000 TRAVEL EXPENSES	.00	29.01	100.00	(70.99)	29.0
01-46-58300-000 TRAINING	.00	.00	100.00	(100.00)	.0
01-46-57100-000 UTILITIES	299.40	904.06	3,000.00	(2,095.94)	30.1
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	500.00	(500.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	96.85	125.75	1,000.00	(874.25)	12.6
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	47.25	1,500.00	(1,452.75)	3.2
01-46-65200-000 OPERATING SUPPLIES	.00	241.24	700.00	(458.76)	34.5
01-46-65300-000 SMALL TOOLS	.00	.00	500.00	(500.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	25.80	100.00	(74.20)	25.8
01-46-65500-000 GASOLINE/OIL	367.22	2,168.71	6,200.00	(4,031.29)	35.0
01-46-66100-000 SAFETY SUPPLIES	29.00	99.23	250.00	(150.77)	39.7
01-46-83000-000 EQUIPMENT	.00	.00	3,500.00	(3,500.00)	.0
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	6,015.00	9,500.00	(3,485.00)	63.3
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	100.00	(100.00)	.0
TOTAL CEMETERY	8,011.75	42,111.57	127,715.00	(85,603.43)	33.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	12,819.10	48,121.93	159,389.00	(111,267.07)	30.2
01-48-42200-000 SALARIES-PART-TIME	3,838.54	9,660.00	17,960.00	(8,300.00)	53.8
01-48-42400-000 VACATION	477.47	5,352.80	.00	5,352.80	0
01-48-42500-000 SICK	477.47	1,360.45	.00	1,360.45	0
01-48-45100-000 HEALTH INSURANCE	2,732.68	11,557.96	38,485.00	(26,927.04)	30.0
01-48-51100-000 MAINTENANCE (BUILDING)	3.36	3.36	7,200.00	(7,196.64)	.1
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,600.00	(1,600.00)	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	276.35	396.35	2,000.00	(1,603.65)	19.8
01-48-53200-000 ENGINEERING SERVICE	333.00	3,253.00	41,000.00	(37,747.00)	7.9
01-48-54900-000 OTHER PROFESSIONAL SERVICES	101.31	529.09	4,100.00	(3,570.91)	12.9
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	88.14	876.17	2,600.00	(1,723.83)	33.7
01-48-55300-000 PUBLISHING	.00	80.50	200.00	(119.50)	40.3
01-48-56100-000 DUES	.00	.00	800.00	(800.00)	.0
01-48-56200-000 TRAVEL EXPENSES	136.54	372.62	1,000.00	(627.38)	37.3
01-48-56300-000 TRAINING	.00	.00	1,000.00	(1,000.00)	.0
01-48-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-48-57100-000 UTILITIES	345.91	1,333.60	4,000.00	(2,666.40)	33.3
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	24.29	2,570.00	(2,545.71)	1.0
01-48-65100-000 OFFICE SUPPLIES	179.36	243.15	1,000.00	(756.85)	24.3
01-48-65300-000 SMALL TOOLS	295.34	414.01	850.00	(435.99)	48.7
01-48-65400-000 JANITORIAL SUPPLIES	171.51	267.89	480.00	(212.11)	55.8
01-48-65500-000 GASOLINE & OIL	429.74	1,426.35	3,800.00	(2,373.65)	37.5
01-48-67000-000 PRINT MATERIALS	.00	11.00	100.00	(89.00)	11.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	35.20	140.80	5,400.00	(5,259.20)	2.6
01-48-82000-000 BUILDING	.00	.00	1,500.00	(1,500.00)	.0
01-48-83000-000 EQUIPMENT	699.42	1,494.42	1,900.00	(405.58)	78.7
01-48-87000-000 FURNITURE	.00	.00	660.00	(660.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	50.00	50.00	50.00	.00	100.0
01-48-92900-000 MISCELLANEOUS	.00	.00	50.00	(50.00)	.0
TOTAL ENGINEERING	23,490.44	86,969.74	299,944.00	(212,974.26)	29.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	137,855.50	584,345.50	2,029,297.00	(1,464,951.50)	27.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 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)	17,029.17	60,337.98	181,645.00	(121,307.02)	33.2
01-44-42400-000 VACATION	31.78	5,615.38	.00	5,615.38	.0
01-44-42500-000 SICK	11.92	203.94	.00	203.94	.0
01-44-45100-000 HEALTH INSURANCE	2,698.34	11,271.63	38,002.00	(26,730.37)	29.7
01-44-51300-000 MAINTENANCE (VEHICLE)	30.93	30.93	1,500.00	(1,469.07)	2.1
01-44-52900-000 NUISANCE ABATEMENT	3,211.85	4,198.80	2,000.00	2,196.80	209.8
01-44-53300-000 LEGAL SERVICE	.00	.00	1,800.00	(1,800.00)	.0
01-44-53400-000 MEDICAL SERVICES	.00	.00	100.00	(100.00)	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	764.00	5,809.00	21,000.00	(15,191.00)	27.7
01-44-55100-000 POSTAGE	.00	31.82	500.00	(468.18)	6.4
01-44-55200-000 TELEPHONE	70.98	285.24	1,200.00	(914.76)	23.8
01-44-55300-000 PUBLISHING	.00	783.20	3,000.00	(2,216.80)	26.1
01-44-55400-000 PRINTING	.00	.00	1,000.00	(1,000.00)	.0
01-44-56100-000 DUES	102.00	285.85	1,700.00	(1,414.15)	16.8
01-44-56200-000 TRAVEL EXPENSES	.00	.00	750.00	(750.00)	.0
01-44-56300-000 TRAINING	.00	.00	1,500.00	(1,500.00)	.0
01-44-56500-000 PUBLICATIONS	107.00	107.00	300.00	(193.00)	35.7
01-44-56600-000 CONFERENCE EXPENSES	.00	.00	1,000.00	(1,000.00)	.0
01-44-61200-000 SUPPLIES EQUIPMENT	2.56	2.58	1,000.00	(997.44)	.3
01-44-65100-000 OFFICE SUPPLIES	128.76	557.91	1,200.00	(642.09)	46.5
01-44-65500-000 AUTOMOTIVE FUEL/OIL	127.89	537.22	2,250.00	(1,712.78)	23.9
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	17,400.00	(17,400.00)	.0
TOTAL COMMUNITY DEVELOPMENT	24,315.18	90,056.46	278,847.00	(188,790.54)	32.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	12,820.79	46,634.72	153,386.00	(106,751.28)	30.4
01-61-42100-000 SALARIES (FULL-TIME)	3,619.99	15,797.76	57,740.00	(41,942.24)	27.4
01-61-42400-000 VACATION	301.58	5,605.85	.00	5,605.85	.0
01-61-42500-000 SICK	1,422.14	2,611.93	.00	2,611.93	.0
01-61-45100-000 HEALTH INSURANCE	1,899.14	8,032.45	26,746.00	(18,713.55)	30.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	228.99	2,400.00	(2,173.01)	9.5
01-61-55100-000 POSTAGE	.00	8.50	150.00	(143.50)	4.3
01-61-55200-000 TELEPHONE	60.00	439.36	1,900.00	(1,460.64)	23.1
01-61-56100-000 DUES	.00	.00	500.00	(500.00)	.0
01-61-56200-000 TRAVEL EXPENSES	247.03	1,288.23	3,500.00	(2,211.77)	36.8
01-61-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-61-56600-000 CONFERENCE	887.22	907.22	1,000.00	(92.78)	90.7
01-61-65100-000 OFFICE SUPPLIES	20.33	442.58	1,750.00	(1,307.42)	25.3
01-61-83000-000 EQUIPMENT	.00	.00	1,200.00	(1,200.00)	.0
01-61-92900-000 MISCELLANEOUS CHARGES	104.41	460.60	750.00	(289.40)	61.4
TOTAL ECONOMIC DEVELOPMENT	21,382.63	82,454.19	251,222.00	(168,767.81)	32.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	45,897.81	172,510.65	530,069.00	(357,558.35)	32.5
TOTAL FUND EXPENDITURES	629,400.12	2,609,740.93	8,878,318.00	(6,268,577.07)	29.4
NET REVENUE OVER EXPENDITURES	15,008.73	564,602.18	14,640.00	549,962.18	3858.6

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING AUGUST 31 2014

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	3,296	20,332	34,500	14,168	58.93
Insurance	12,843	79,236	134,500	55,264	58.91
Illinois Municipal Retirement	22,919	141,388	292,958	151,570	48.26
Social Security	20,057	123,729	210,075	86,348	58.9
Ambulance	39	79	-	(79)	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	61,837	163,871	1,244,700	1,080,829	13.17
Utility Tax	27,808	126,702	379,400	252,698	33.4
Travel and Tourism	28,543	88,965	221,299	132,334	40.2
Sales Tax	83,948	354,372	978,500	624,128	36.22
Lighthouse Pointe TIF	190,153	401,948	415,100	13,152	96.83
Foreign Fire Insurance	-	-	21,815	21,815	0
TIF	-	-	-	-	0
Overweight Truck	5,184	25,925	68,700	42,775	37.74
Capital Improvement	8,750	35,000	4,462,500	4,427,500	0.78
Stormwater Management	41	2,223	15,400	13,177	14.43
Technology Park	3	9	100	91	9.03
Debt Service	-	-	-	-	0
Solid Waste	60,388	340,697	1,228,000	887,303	27.74
Technology Center	100,961	409,733	1,279,659	869,926	32.02
Airport	93,049	367,061	733,576	366,515	50.04
Railroad	73,186	191,417	1,969,083	1,777,666	9.72
Health Insurance	107	432	1,500	1,068	28.83
Administrative Services	42,753	171,011	513,033	342,022	33.33
Total Revenues	835,864	3,044,132	14,204,398	11,160,266	21.43

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING AUGUST 31 2014

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	15,600	22,100	35,450	13,350	62.34
Insurance	42,302	210,327	433,000	222,673	48.57
Illinois Municipal Retirement	18,836	75,490	266,000	190,510	28.38
Social Security	14,866	58,742	199,000	140,258	29.52
Ambulance	-	-	480,000	480,000	0
Economic Development	-	-	-	-	0
Motor Fuel Tax	4,167	16,667	1,693,000	1,676,333	0.98
Utility Tax	-	-	713,500	713,500	0
Travel and Tourism	11,704	80,812	239,393	158,581	33.76
Sales Tax	9,000	36,000	2,050,000	2,014,000	1.76
Lighthouse Pointe TIF	2,080	98,648	273,235	174,587	36.1
Foreign Fire Insurance	-	-	48,500	48,500	0
TIF	-	-	-	-	0
Overweight Truck	10,017	39,936	127,700	87,764	31.27
Capital Improvement	228,579	897,218	4,577,500	3,680,282	19.6
Stormwater Management	2,017	81,525	216,000	134,475	37.74
Technology Park	-	281	31,500	31,219	0.89
Debt Service	-	-	-	-	0
Solid Waste	55,452	291,586	1,718,281	1,426,695	16.97
Technology Center	71,440	151,276	928,481	777,205	16.29
Airport	56,984	272,880	788,877	515,997	34.59
Railroad	169,255	308,289	1,522,536	1,214,247	20.25
Health Insurance	2,432	18,628	97,000	78,372	19.2
Administrative Services	32,553	177,305	596,789	419,484	29.71
Total Expenses	747,283	2,837,711	17,035,742	14,198,031	16.66
Revenue over Expenses	88,581	206,421	(2,831,344)	(3,037,765)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND August 31, 2014 and 2013

	August 31, 2014	August 31, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	20,242,619	19,422,169
Less: Accumulated Depreciation	(6,233,613)	(5,749,696)
Net Plant in Service	14,009,006	13,672,473
CURRENT ASSETS		
Cash & Investments	1,749,220	1,508,927
Customer Accounts Receivable	295,384	262,451
Other Accounts Receivable	64,368	67,429
Inventory	350	
Prepaid Expenses	6,280	6,056
Total Current Assets	2,115,602	1,844,863
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	16,124,608	15,517,337
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,843,336	15,221,519
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	16,027,024	15,405,207
LIABILITIES		
Current Liabilities:		
Accounts Payable	62,048	78,883
Accrued Liabilities	35,536	33,247
Total Current Liabilities	97,584	112,129
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	97,584	112,129
TOTAL LIABILITIES AND EQUITY	16,124,608	15,517,337

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 4 Months Ending August 31, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential Sales	301,598	276,443	25,155	109.1
Commercial Sales	227,023	223,240	3,784	101.7
Industrial Sales	258,567	257,925	641	100.3
Interdepartmental Sales				.0
Other Operating Revenues	36,187	23,343	12,844	155.0
	823,375	780,951	42,423	105.4
OPERATING EXPENSES				
Source of Supply - Operations	93,508	85,350	8,159	109.6
Source of Supply - Maintenance	1,324	2,190	(866)	60.5
Water Treatment - Operations	44,907	48,484	(3,577)	92.6
Water Treatment - Maintenance	9,224	9,644	(420)	95.7
Distribution - Operations	24,326	30,220	(5,894)	80.5
Distribution - Maintenance	71,780	76,307	(4,527)	94.1
Customer Accounts	34,001	36,569	(2,568)	93.0
Administrative and General	64,830	55,125	9,706	117.6
Depreciation	153,580	150,429	3,151	102.1
Indirect Transfers to Municipality				.0
	497,481	494,317	3,164	100.6
Operating Income (Loss)	325,894	286,634	39,260	113.7
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	535	(8,691)	9,226	6.2
Investment Income	446	477	(31)	93.5
Merchandising, Jobbing & Contract Income	45	5,073	(5,028)	.9
Merchandising, Jobbing & Contract Expense	(254)	(235)	(18)	(107.7)
Interest Expense	(5)	(4)	(1)	(117.8)
	767	(3,381)	4,148	22.7
Net Income Before Amortizations	326,661	283,253	43,408	115.3
Amortization of Contributions in Aid of Construction				.0
Net Income	326,661	283,253	43,408	115.3
Operating Transfers In (Out)	(29,938)	(28,440)	(1,498)	(105.3)
Interfund Transfer WWR Loan Forgiveness	2,810,874	2,810,874		100.0
	3,107,597	3,065,687	41,910	101.4
RETAINED EARNINGS - Beginning of Period	12,735,782	12,155,832	579,950	104.8
RETAINED EARNINGS - END OF PERIOD	15,843,379	15,221,519	621,860	104.1

ROCHELLE MUNICIPAL UTILITIES

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

	August 31, 2014	August 31, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	37,747,952	37,098,946
Less: Accumulated Depreciation	(19,835,004)	(18,904,120)
Net Plant in Service	17,912,948	18,194,826
CURRENT ASSETS		
Cash & Investments	(318,290)	(383,778)
Customer Accounts Receivable	1,001,971	890,015
Other Accounts Receivable	80,864	95,822
Inventory	3,480	3,480
Prepaid Expenses	15,199	12,935
Total Current Assets	783,225	618,474
RESTRICTED FUNDS	3,456,992	3,475,107
NON-CURRENT ASSETS		
Unamortized Loss	(3,073)	16,356
Note Receivable - Associated Company		
Total Non-Current Assets	(3,073)	16,356
TOTAL ASSETS	22,150,091	22,304,764
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	13,888,984	13,133,802
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	20,857,749	20,102,567
LIABILITIES		
Current Liabilities:		
Accounts Payable	76,599	79,753
Accrued Liabilities	86,700	74,246
Total Current Liabilities	163,300	153,999
Non-Current Liabilities:		
Bonds Payable	1,131,107	2,044,068
Unamortized Premium on Long-Term Debt	(2,065)	4,129
Total Non-Current Liabilities	1,129,042	2,048,198
Total Liabilities	1,292,342	2,202,197
TOTAL LIABILITIES AND EQUITY	22,150,091	22,304,764

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 4 Months Ending August 31, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential Sales	355,188	342,367	12,821	103.7
Commercial Sales	345,291	395,881	(50,589)	87.2
Industrial Sales	274,740	284,232	(9,492)	96.7
Interdepartmental Sales				0
Other Operating Revenues	203,771	6,197	197,573	3,288.0
	1,178,990	1,028,677	150,313	114.6
OPERATING EXPENSES				
Collection - Operations	29,667	29,210	457	101.6
Collection - Maintenance	21,680	51,578	(29,899)	42.0
Pumping - Operations	29	6,302	(6,273)	.5
Pumping - Maintenance	358	2,106	(1,748)	17.0
Treatment and Disposal - Operations	343,438	304,429	39,010	112.8
Treatment and Disposal - Maintenance	90,105	80,815	9,290	111.5
Customer Accounts	39,900	41,718	(1,818)	95.6
Administrative and General	64,151	76,778	(12,627)	83.6
Depreciation	296,529	293,898	2,631	100.9
	885,858	886,833	(975)	99.9
Operating Income (Loss)	293,133	141,844	151,289	206.7
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	2,987	3,672	(685)	81.3
Non Utility Income	2,166	359,455	(357,289)	.6
Merchandising, Jobbing & Contract Income	5,117	5,044	73	101.5
Merchandising, Jobbing & Contract Expense	(960)	(769)	(191)	(124.8)
Amortization Expense	(1,009)	(10,723)	9,715	(9.4)
Interest Expense	(7,391)	(25,689)	18,298	(28.8)
	909	330,989	(330,080)	.3
Net Income Before Amortizations	294,042	472,833	(178,791)	62.2
Amortization of Contributions in Aid of Construction				.0
Net Income	294,042	472,833	(178,791)	62.2
Operating Transfers In (Out)	(43,748)	(42,220)	(1,528)	(103.6)
Interfund transfer WWR loan forgiveness	(2,810,874)	(2,810,874)		(100.0)
Increase (Decrease) in Retained Earnings	(2,560,580)	(2,380,261)	(180,319)	(107.6)
RETAINED EARNINGS - Beginning of Period	16,449,565	15,514,063	935,502	106.0
RETAINED EARNINGS - END OF PERIOD	13,888,984	13,133,802	755,182	105.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND August 31, 2014 and 2013

	August 31, 2014	August 31, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	75,324,001	70,731,174
Less: Accumulated Depreciation	(40,534,630)	(38,270,022)
Net Plant in Service	34,789,371	32,461,152
CURRENT ASSETS		
Cash & Investments	5,674,868	9,308,976
Customer Accounts Receivable	4,867,221	4,492,349
Other Accounts Receivable		
Inventory	2,612,494	3,126,931
Prepaid Expenses	304,805	175,271
Total Current Assets	13,459,388	17,101,527
RESTRICTED ASSETS	8,723,040	8,720,324
NON-CURRENT ASSETS		
Unamortized Loss	21,707	91,929
Other Deferred Debits	32,624	52,198
Interdepartmental Loan Receivable	1,101,280	1,205,139
Total Non-Current Assets	1,155,610	1,349,266
TOTAL ASSETS	58,127,409	59,632,269
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,004,954	44,184,722
Contribution in Aid of Construction (Net)		
Total Equity	44,004,954	44,184,722
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,681,652	3,419,622
Accrued Liabilities	295,266	282,054
Total Current Liabilities	2,976,918	3,701,676
Non-Current Liabilities		
Bonds Payable	10,679,298	11,279,469
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	466,241	466,401
Total Non-Current Liabilities	11,145,537	11,745,871
Total Liabilities	14,122,455	15,447,547
TOTAL LIABILITIES AND EQUITY	58,127,409	59,632,269

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 4 Months Ending August 31, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential	2,284,830	2,233,654	51,176	102.3
Small General Service	1,840,760	1,783,300	57,460	103.2
Large General Service	6,982,630	6,394,784	587,846	109.2
Public Street Lighting	49,870	50,263 (	394)	99.2
Interdepartmental	189,361	161,790	27,571	104.7
Forfeited Discounts	80,597	28,929	51,668	278.6
Other Operating Revenues	141,493	137,769	3,725	102.7
	11,549,541	10,790,489	759,052	107.0
OPERATING EXPENSES				
Purchased Power	8,475,709	7,249,757	1,225,952	116.9
Generation - Operation	233,806	286,421 (	52,615)	81.6
Generation - Maintenance	147,102	233,560 (	86,458)	63.0
Transmission - Operation	775	705	70	109.9
Distribution - Operation	476,448	305,997	170,451	155.7
Distribution - Maintenance	241,917	182,241	59,676	132.8
Depreciation	721,388	690,301	31,085	104.5
Taxes Other Than Income Taxes	41,417	44,245 (	2,828)	93.6
Customer Accounts	82,283	89,127 (	6,843)	92.3
Administrative & General	691,286	755,782 (	64,496)	91.5
Indirect Transfers to Municipality				.0
	11,112,130	9,838,136	1,273,994	113.0
Operating Income (Loss)	437,411	952,353 (	514,942)	45.9
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	4,408	6,123 (	1,715)	72.0
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(24,012)	(38,071)	14,058 (	63.1)
Amortization Expense	(8,342)	(8,342)	(	100.0)
Interest Expense	(204,499)	(200,380)	(4,119)	(102.1)
Non-Operating Revenue (Expense)	13,000		13,000	.0
	(219,446)	(240,670)	21,224 (	91.2)
Increase (Decrease) in Retained Earnings Before Operating Transfers	217,965	711,683 (	493,718)	30.6
Operating Transfers In (Out)	(478,809)	(457,186)	(21,623)	(104.7)
Increase (Decrease) in Retained Earnings	(260,844)	254,497 (	515,341)	(102.5)
RETAINED EARNINGS - Beginning of Period	44,265,798	43,930,225	335,573	100.8
RETAINED EARNINGS - END OF PERIOD	44,004,954	44,184,722 (	179,768)	99.6

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS August 31, 2014 and 2013

	August 31, 2014	August 31, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,600,353	3,399,460
Tech Center Building		
Less: Accumulated Depreciation	(2,775,293)	(2,690,045)
Net Plant in Service	825,060	709,415
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(579,949)	(352,522)
Customer Accounts Receivable	(1,229)	14,366
Miscellaneous Accounts Receivable	5,441	
Prepaid Expenses	(660)	6,082
Inventory		
Total Current Assets	(576,396)	(332,075)
TOTAL ASSETS	248,664	377,340
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(358,016)	(355,690)
Revenue over Expenditures	(97,904)	(37,447)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(102,998)	(40,215)
LIABILITIES		
Current Liabilities:		
Accounts Payable	4,216	10,580
Accrued Liabilities	33,234	37,899
Other Liabilities		
Total Current Liabilities	37,449	48,479
Non-Current Liabilities:		
Interdepartmental Loan Payable	314,212	369,076
2008 Bonds Payable		
Total Non-Current Liabilities	314,212	369,076
Total Liabilities	351,661	417,555
TOTAL LIABILITIES AND EQUITY	248,664	377,340

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 4 Months Ending August 31, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Network Administration Fees	153,239	180,191	(26,952)	85.0
VOIP Services	11,501	22,257	(10,757)	51.7
Misc Revenues				.0
Network and Hardware Support				.0
Data Services	1,916	1,916		100.0
Fiber Internet Access	33,837	39,275	(5,438)	86.2
Dial-up Internet Access	4,335	5,645	(1,310)	76.8
Wireless Internet Access	10,506	12,346	(1,840)	85.1
Network Internet Access	6,799	6,799		100.0
Web Site Host	3,281	3,182	99	103.1
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	714	586	128	121.8
Forfeited Discounts	601	311	290	193.3
	226,728	272,507	(45,779)	83.2
OPERATING EXPENSES				
Personnel	86,519	92,288	(5,769)	93.8
Insurance Benefits	17,449	31,940	(14,491)	54.6
Pension & Other Benefits	15,505	16,345	(841)	94.9
Contractual Services- Maintenance	8,418	3,471	4,946	242.5
Contractual Services- Professional	47,139	30,514	16,624	154.5
Contractual Services- Communications	33,985	21,553	12,432	157.7
Contractual Services- Professional Development	1,116	3,097	(1,980)	36.1
Service Charges	41,420	41,823	(403)	99.0
Commodities - Maintenance Supplies	146		146	.0
Commodities - General Supplies	1,629	6,100	(4,471)	26.7
Other Expenditures	(318)	(179)	(138)	(177.2)
Depreciation	64,268	49,630	14,638	129.5
Transfer to Administrative Services	5,333	5,333		100.0
	322,607	301,915	20,693	106.9
Operating Income (Loss)	(95,879)	(29,408)	(66,471)	(326.0)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income		10,096	(10,096)	.0
Merchandising, Jobbing, & Contract Expense	(1,892)	(17,747)	16,055	(9.5)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(332)	(387)	55	(85.8)
	(2,025)	(8,039)	6,014	(25.2)
Increase (Decrease) in Retained Earnings	(97,904)	(37,447)	(60,457)	(261.5)

ROCHELLE MUNICIPAL UTILITIES

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

For the 4 Months Ending August 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	(358,016)	(355,690)	(2,326)	(100.7)
RETAINED EARNINGS – END OF PERIOD	<u>(455,920)</u>	<u>(393,137)</u>	<u>(62,783)</u>	<u>(116.0)</u>