

CITY OF ROCHELLE

**GENERAL FUND BUDGET SUMMARY
For the 9 Months Ending January 31, 2013**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	0	1,273,136	1,319,474	46,338 -	96.49
Licenses and Permits	59,487	488,358	631,250	142,892 -	77.36
Intergovernmental Revenue	281,186	2,305,884	2,944,000	638,116 -	78.32
Fines, Forfeitures & Penalties	0	86,365	120,000	33,635 -	71.97
Public Charges for Services	94,675	676,397	829,344	152,947 -	81.56
Other Fees	20,757	196,949	302,849	105,900 -	65.03
Miscellaneous Revenues	2,873	49,847	54,000	4,153 -	92.31
Other Financing Sources	168,358	1,625,501	2,128,293	502,792 -	76.38
Total Revenues	627,335	6,702,437	8,329,210	1,626,773 -	80.47
OPERATING EXPENSES					
Mayor and City Council	4,587	44,272	65,200	20,928 -	67.90
City Manager	6,465	132,172	164,297	32,125 -	80.45
City Attorney	11,620	98,518	116,550	18,032 -	84.53
City Clerk	15,042	129,006	170,029	41,023 -	75.87
Police Department	236,497	2,199,424	2,939,819	740,395 -	74.81
Fire Department	133,454	1,267,927	1,630,878	362,951 -	77.75
Community Development	34,834	239,432	303,479	64,048 -	78.90
Engineering	23,431	211,319	299,376	88,057 -	70.59
Street Division	133,662	1,191,470	1,718,039	526,569 -	69.35
Cemetery Division	10,143	77,299	114,458	37,159 -	67.53
Municipal Building	64,641	397,249	524,635	127,386 -	75.72
Economic Development	22,846	183,986	248,697	64,711 -	73.98
Total Expenses	697,222	6,172,075	8,295,457	2,123,382 -	74.40
Revenue Over Expenses	69,887 -	530,363	33,753	496,610	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	.00	963,318.21	1,008,162.00	(44,843.79)	95.6
01-11-31110 PROPERTY TAX - POLICE PENSION	.00	97,049.93	102,982.00	(5,932.07)	94.2
01-11-31120 PROPERTY TAX - FIRE PENSION	.00	73,807.10	78,330.00	(4,522.90)	94.2
01-11-31500 ROAD & BRIDGE TAX	.00	138,961.08	130,000.00	8,961.08	106.9
TOTAL TAXES	.00	1,273,136.32	1,319,474.00	(46,337.68)	96.5

<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	.00	22,250.00	16,800.00	5,450.00	132.4
01-11-32500 FRANCHISE LICENSE	27,492.41	83,527.26	109,000.00	(25,472.74)	76.6
01-11-32510 TELECOMMUNICATIONS TAX	28,858.41	324,285.18	330,000.00	(5,714.82)	98.3
01-11-32600 AMUSEMENT LICENSE	.00	.00	2,500.00	(2,500.00)	.0
01-11-32900 OTHER LICENSES	.00	5,000.00	70,400.00	(65,400.00)	7.1
01-11-33100 BUILDING PERMITS	3,111.00	52,196.00	100,000.00	(47,804.00)	52.2
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	25.00	1,100.00	2,550.00	(1,450.00)	43.1
TOTAL LICENSES & PERMITS	59,486.82	488,358.44	631,250.00	(142,891.56)	77.4

<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	79,601.60	731,457.46	758,000.00	(26,542.54)	96.5
01-11-34200 REPLACEMENT TAX	32,719.46	114,964.96	180,000.00	(65,035.04)	63.9
01-11-34300 VIDEO GAMING TAX	1,175.40	1,175.40	.00	1,175.40	.0
01-11-34400 SALES TAX	155,349.11	1,349,274.27	1,850,000.00	(500,725.73)	72.9
01-11-34450 LOCAL USE TAX	12,340.60	108,006.10	156,000.00	(47,993.90)	69.2
01-11-34750 STATE GRANT - POLICE EQUIP	.00	.00	.00	.00	.0
01-11-34755 STATE GRANTS	.00	1,006.00	.00	1,006.00	.0
01-11-34760 OGLE COUNTY - RECYCLING GRANT	.00	.00	.00	.00	.0
01-11-34761 STATE GRANTS - INTERMODAL	.00	.00	.00	.00	.0
01-11-34762 BROWNFIELD GRANT	.00	.00	.00	.00	.0
01-11-34820 DARE ACCOUNT	.00	.00	.00	.00	.0
01-11-34840 FEDERAL GRANTS	.00	.00	.00	.00	.0
01-11-34850 K-9 DONATIONS	.00	.00	.00	.00	.0
01-11-34860 POLICE TRAINING REIMBURSEMENT	.00	.00	.00	.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	281,186.17	2,305,884.19	2,944,000.00	(638,115.81)	78.3

<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	.00	86,364.59	120,000.00	(33,635.41)	72.0
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	.00	86,364.59	120,000.00	(33,635.41)	72.0

PUBLIC CHARGES FOR SERVICES

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	62,360.00	441,441.84	544,572.00	(103,130.16)	81.1
01-11-36611 AMBULANCE FEES OTHER	.00	.00	.00	.00	.0
01-11-36700 POLICE FEES	19,740.00	67,835.00	65,000.00	2,835.00	104.4
01-11-36800 FIRE PROTECTION FEES	3,699.75	33,297.75	44,772.00	(11,474.25)	74.4
01-11-36900 STREET DIVISION FEES	.00	56,847.29	75,000.00	(18,152.71)	75.8
01-11-39960 WATER RECL SOLID WASTE CHARGE	8,875.00	76,975.00	100,000.00	(23,025.00)	77.0
TOTAL PUBLIC CHARGES FOR SERVICES	94,674.75	676,396.88	829,344.00	(152,947.12)	81.6

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	550.00	17,725.00	21,000.00	(3,275.00)	84.4
01-11-37650 GRAVE OPENING WINTER FEE	50.00	200.00	500.00	(300.00)	40.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	64,125.00	85,500.00	(21,375.00)	75.0
01-11-37900 OTHER REVENUES	10,362.42	93,261.78	124,349.00	(31,087.22)	75.0
01-11-37901 REIMBURSED DEVELOPER FEES	2,669.40	15,640.65	66,000.00	(50,359.35)	23.7
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	.00	5,997.00	5,500.00	497.00	109.0
TOTAL OTHER FEES	20,756.82	196,949.43	302,849.00	(105,899.57)	65.0

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	53.70	1,386.64	1,500.00	(113.36)	92.4
01-11-38110 INTEREST INCOME-CEMETERY	.00	1,541.25	3,000.00	(1,458.75)	51.4
01-11-38200 RENTAL INCOME	.00	.00	.00	.00	.0
01-11-38300 DONATIONS - DARE ACCOUNT	.00	.00	.00	.00	.0
01-11-38310 DONATIONS - K9 UNIT	.00	.00	.00	.00	.0
01-11-38700 LOT SALES	.00	10,713.00	15,000.00	(4,287.00)	71.4
01-11-38800 CEMETERY RECEIPTS	.00	2,629.20	4,500.00	(1,870.80)	58.4
01-11-38900 MISCELLANEOUS	2,819.10	33,576.60	30,000.00	3,576.60	111.9
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	2,872.80	49,846.69	54,000.00	(4,153.31)	92.3

OTHER FINANCING SOURCES

01-11-39200 PROCEEDS-FIXED ASSET SALES	.00	2,281.00	.00	2,281.00	.0
01-11-39300 INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00	.0
01-11-39900 INTERFUND TRANSFER	.00	.00	.00	.00	.0
01-11-39910 TRANSFER FROM ELECTRIC	103,930.92	935,378.28	1,247,171.00	(311,792.72)	75.0
01-11-39920 TRANSFER FROM WATER	7,155.75	64,401.75	85,869.00	(21,467.25)	75.0
01-11-39930 TRANSF FROM WATER RECLAMATION	10,687.75	96,189.75	128,253.00	(32,063.25)	75.0
01-11-39940 AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	60,750.00	81,000.00	(20,250.00)	75.0
01-11-39946 SALES TAX FUND TRANSFER	19,000.00	171,000.00	228,000.00	(57,000.00)	75.0
01-11-39947 AMBULANCE FUND TRANSFER	.00	108,000.00	108,000.00	.00	100.0
01-11-39950 SOLID WASTE TRANSFER	20,833.33	187,499.97	250,000.00	(62,500.03)	75.0

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2013

	FUND 01				
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL OTHER FINANCING SOURCES	168,357.75	1,625,500.75	2,128,293.00	(502,792.25)	76.4
 TOTAL FUND REVENUE	 627,335.11	 6,702,437.29	 8,329,210.00	 (1,626,772.71)	 80.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

GENERAL GOVERNMENT

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,300.89	38,540.66	50,500.00 (	11,959.34)	76.3
01-12-43100-000 SALARIES	.00	.00	.00	.00	.0
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	200.00 (	200.00)	.0
01-12-55400-000 PRINTING	.00	105.00	200.00 (	95.00)	52.5
01-12-56100-000 DUES	.00	660.00	2,000.00 (	1,340.00)	33.0
01-12-56200-000 TRAVEL EXPENSES	276.64	1,252.19	5,000.00 (	3,747.81)	25.0
01-12-56500-000 PUBLICATIONS	.00	50.00	200.00 (	150.00)	25.0
01-12-56600-000 CONFERENCE EXPENSES	.00	2,648.95	4,000.00 (	1,351.05)	66.2
01-12-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000 OFFICE SUPPLIES	9.75	332.61	600.00 (	267.39)	55.4
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00 (	2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	682.70	500.00	182.70	136.5
01-12-91200-000 RECRUITMENT	.00	.00	.00	.00	.0
TOTAL MAYOR/CITY COUNCIL	4,587.28	44,272.11	65,200.00 (	20,927.89)	67.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,866.30	77,626.88	109,018.00 (	31,391.12)	71.2
01-13-42100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-13-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-13-42400-000 VACATION	385.90	4,889.45	.00	4,889.45	.0
01-13-42500-000 SICK	33.63	156.96	.00	156.96	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	3,497.35	23,808.49	30,461.00 (	6,652.51)	78.2
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	114.49	500.00 (	385.51)	22.9
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	.00	.00	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	59.00	.00	59.00	.0
01-13-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-13-55100-000 POSTAGE	159.00	4,044.97	7,000.00 (	2,955.03)	57.8
01-13-55300-000 PUBLISHING	753.00	806.75	1,500.00 (	693.25)	53.8
01-13-55400-000 PRINTING	.00	.00	750.00 (	750.00)	.0
01-13-56100-000 DUES	.00	348.00	600.00 (	252.00)	58.0
01-13-56200-000 TRAVEL EXPENSES	186.55	1,691.52	3,500.00 (	1,808.48)	48.3
01-13-56300-000 TRAINING	.00	115.00	700.00 (	585.00)	16.4
01-13-56400-000 TUITION	.00	.00	.00	.00	.0
01-13-56500-000 PUBLICATIONS	.00	.00	500.00 (	500.00)	.0
01-13-56600-000 CONFERENCE	.00	1,009.15	1,200.00 (	190.85)	84.1
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	83.85	1,286.38	1,500.00 (	213.62)	85.8
01-13-65200-000 SAFETY PROGRAM FEES	.00	.00	.00	.00	.0
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00 (	300.00)	.0
01-13-83000-000 EQUIPMENT	.00	472.78	3,000.00 (	2,527.22)	15.8
01-13-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-91800-000 SAFETY PROGRAM SUPPLIES	.00	.00	.00	.00	.0
01-13-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	1,076.00	10,076.50	7,000.00	3,076.50	144.0
TOTAL CITY CLERK	15,041.58	129,006.32	170,029.00 (	41,022.68)	75.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,714.87	24,001.38	35,532.00 (	11,530.62)	67.6
01-17-42200-000 SALARIES-PART-TIME	959.23	8,161.63	11,253.00 (	3,091.37)	72.5
01-17-42300-000 SALARY EXPENSE-OVERTIME	153.81	183.11	500.00 (	316.89)	36.6
01-17-42400-000 VACATION	175.78	2,731.60	.00	2,731.60	.0
01-17-42500-000 SICK	136.72	598.15	.00	598.15	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,125.73	14,552.31	21,083.00 (	6,530.69)	69.0
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	533.70	3,197.01	7,000.00 (	3,802.99)	45.7
01-17-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	.00	.00	.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	600.00 (	600.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	210.89	473.30	1,850.00 (	1,376.70)	25.6
01-17-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-17-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-17-53700-000 NETWORK ADMINISTRATION	19,710.92	177,398.28	236,531.00 (	59,132.72)	75.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	25,942.05	27,500.00 (	1,557.95)	94.3
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	366.60	2,550.74	3,250.00 (	699.26)	78.5
01-17-55300-000 PUBLISHING	.00	.00	.00	.00	.0
01-17-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-17-57100-000 UTILITIES	3,856.77	47,151.92	56,455.00 (	9,303.08)	83.5
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	445.00	500.00 (	55.00)	89.0
01-17-57900-000 OTHER CONTRACTUAL SERVICES	123.80	668.89	1,000.00 (	331.11)	66.9
01-17-59500-000 PROPERTY TAX	.00	2,752.92	4,225.00 (	1,472.08)	65.2
01-17-61000-000 MAINTENANCE SUPPLIES	3,131.00	5,005.19	.00	5,005.19	.0
01-17-61100-000 MAINTENANCE BUILDING	151.04	625.08	12,000.00 (	11,374.92)	5.2
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00 (	200.00)	.0
01-17-61300-000 SUPPLIES (VEHICLE)	.00	.00	.00	.00	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	1,503.27	2,300.00 (	796.73)	65.4
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	173.43	1,262.16	3,000.00 (	1,737.84)	42.1
01-17-65400-000 GENERAL SUPPLIES	688.66	4,127.43	5,000.00 (	872.57)	82.6
01-17-71000-000 PRINCIPAL PAYMENT - JACK DAME	.00	.00	.00	.00	.0
01-17-72000-000 INTEREST EXPENSE	.00	.00	.00	.00	.0
01-17-72020-000 INTEREST PAYMENT - LEAD TRACK	.00	.00	.00	.00	.0
01-17-81000-000 LAND	.00	.00	.00	.00	.0
01-17-82000-000 BUILDING	.00	.00	.00	.00	.0
01-17-83000-000 EQUIPMENT	.00	.00	4,000.00 (	4,000.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	.00	.00	.0
01-17-91100-000 COMMUNITY RELATIONS	25,000.00	25,426.00	26,200.00 (	774.00)	97.1
01-17-92000-000 CONTINGENCY	.00	.00	.00	.00	.0
01-17-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
01-17-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
01-17-99910-000 TRANSFER AMBULANCE FUND	.00	.00	.00	.00	.0
01-17-99920-000 TRANSFER-AIRPORT FUND	.00	.00	.00	.00	.0
01-17-99936-000 TRANSFER CAPITAL FUND	.00	.00	.00	.00	.0
01-17-99964-000 TRANSFER ADMIN SERVICE	5,388.00	48,492.00	64,656.00 (	16,164.00)	75.0
TOTAL MUNICIPAL BUILDING	64,641.45	397,249.42	524,635.00 (	127,385.58)	75.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-41100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-18-42400-000 SALARIES-VACATION	.00	.00	.00	.00	.0
01-18-45100-000 HEALTH INSURANCE	.00	.00	.00	.00	.0
01-18-53300-000 LEGAL EXPENSE	11,620.00	97,798.88	85,000.00	12,798.88	115.1
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	411.50	30,000.00	(29,588.50)	1.4
01-18-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	1,200.00	(1,200.00)	.0
01-18-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-18-55400-000 PRINTING	.00	.00	.00	.00	.0
01-18-56100-000 DUES	.00	68.00	100.00	(32.00)	68.0
01-18-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-18-56300-000 TRAINING	.00	.00	.00	.00	.0
01-18-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-18-56600-000 CONFERENCE EXPENSES	.00	240.00	250.00	(10.00)	96.0
01-18-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-18-65100-000 OFFICE SUPPLIES	.00	.00	.00	.00	.0
01-18-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
 TOTAL CITY ATTORNEY	 11,620.00	 98,518.38	 116,550.00	 (18,031.62)	 84.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-41000-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-19-41100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-19-42100-000 SALARIES (FULL-TIME)	10,806.45	92,979.74	124,378.00	(31,398.26)	74.8
01-19-42200-000 SALARIES-TEMPORARY	.00	.00	.00	.00	.0
01-19-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-19-42400-000 VACATION	230.43	6,461.27	.00	6,461.27	.0
01-19-42500-000 SICK PAY	.00	1,010.70	.00	1,010.70	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	2,313.79	17,478.97	19,919.00	(2,440.03)	87.8
01-19-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-19-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-19-49500-000 DEFERRED COMP	.00	.00	.00	.00	.0
01-19-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	.00	.00	.0
01-19-53000-000 PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-19-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	(7,500.00)	7,500.00	5,000.00	2,500.00	150.0
01-19-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-19-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-19-55200-000 TELEPHONE	69.94	629.49	1,500.00	(870.51)	42.0
01-19-55300-000 PUBLISHING	.00	.00	.00	.00	.0
01-19-55400-000 PRINTING	.00	.00	.00	.00	.0
01-19-56000-000 PROFESSIONAL DEVELOPMENT	.00	.00	.00	.00	.0
01-19-56100-000 DUES	339.91	2,169.08	2,200.00	(30.92)	98.6
01-19-56200-000 TRAVEL EXPENSES	45.43	590.08	4,000.00	(3,409.92)	14.8
01-19-56400-000 TUITION	.00	.00	700.00	(700.00)	.0
01-19-56500-000 PUBLICATIONS	.00	10.00	100.00	(90.00)	10.0
01-19-56600-000 CONFERENCE EXPENSES	95.00	2,867.64	2,500.00	367.64	114.7
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	13.99	191.31	1,000.00	(808.69)	19.1
01-19-65400-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-19-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	50.00	283.50	2,000.00	(1,716.50)	14.2
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
 TOTAL CITY MANAGER	 6,464.94	 132,171.78	 164,297.00	 (32,125.22)	 80.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	102,355.25	801,218.01	1,040,711.00	(239,492.99)	77.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

PUBLIC SAFETY

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
--	------------	------------	--------	----------	------

POLICE DEPARTMENT

01-21-42100-000	SALARIES - REGULAR	137,143.55	1,169,507.75	1,668,814.00 (	499,306.25)	70.1
01-21-42200-000	SALARIES - PART-TIME	6,370.19	52,845.66	60,000.00 (	7,154.34)	88.1
01-21-42300-000	SALARIES - OVERTIME	10,112.52	98,758.12	120,000.00 (	21,241.88)	82.3
01-21-42400-000	SALARIES - VACATION PAY	8,527.01	109,707.06	120,000.00 (	10,292.94)	91.4
01-21-42500-000	SALARIES - SICK PAY	2,961.97	15,655.56	22,440.00 (	6,784.44)	69.8
01-21-42600-000	SALARIES-PAGER PAY	.00	.00	.00	.00	.0
01-21-42700-000	SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-21-42800-000	OIC - ON-CALL FTO	1,399.11	13,066.85	18,000.00 (	4,933.15)	72.6
01-21-43000-000	CONTRIBUTION TO POLICE PENSION	.00	168,821.00	174,577.00 (	5,756.00)	96.7
01-21-45100-000	HEALTH INSURANCE	54,284.18	350,905.32	454,512.00 (	103,606.68)	77.2
01-21-47100-000	UNIFORM ALLOWANCE	527.36	4,972.69	20,000.00 (	15,027.31)	24.9
01-21-47400-000	CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000	MAINTENANCE - EQUIPMENT	3,356.42	25,251.46	32,000.00 (	6,748.54)	78.9
01-21-51300-000	MAINTENANCE - VEHICLE	1,158.33	26,581.70	21,000.00	5,581.70	126.6
01-21-53300-000	LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000	MEDICAL SERVICES	.00	1,384.00	1,200.00	184.00	115.3
01-21-53700-000	DATA PROCESSING SERVICES	84.99	16,256.89	20,000.00 (	3,743.11)	81.3
01-21-54900-000	OTHER PROFESSIONAL SERVICES	.00	219.00	1,000.00 (	781.00)	21.9
01-21-55100-000	POSTAGE	26.37	157.58	700.00 (	542.42)	22.5
01-21-55200-000	TELEPHONE	1,538.32	12,628.24	18,000.00 (	5,371.76)	70.2
01-21-55300-000	PUBLISHING	.00	308.60	500.00 (	191.40)	61.7
01-21-55400-000	PRINTING	149.65	1,742.45	2,500.00 (	757.55)	69.7
01-21-56100-000	DUES	234.91	1,315.32	5,300.00 (	3,984.68)	24.8
01-21-56200-000	TRAVEL EXPENSES	52.45	956.75	2,000.00 (	1,043.25)	47.8
01-21-56300-000	TRAINING	.00	4,477.00	12,000.00 (	7,523.00)	37.3
01-21-56400-000	TUITION REIMBURSEMENT	1,095.00	1,095.00	4,176.00 (	3,081.00)	26.2
01-21-56500-000	PUBLICATIONS	.00	.00	.00	.00	.0
01-21-57100-000	UTILITIES	97.14	907.16	1,200.00 (	292.84)	75.6
01-21-57800-000	ANIMAL CONTROL	318.00	2,605.00	5,000.00 (	2,395.00)	52.1
01-21-57900-000	OTHER SERVICE CHARGES	.00	.00	.00	.00	.0
01-21-59400-000	LEASE OR RENTALS	.00	.00	.00	.00	.0
01-21-61000-000	MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-21-61100-000	MAINTENANCE SUPPLIES -BUILDING	.00	.00	.00	.00	.0
01-21-61200-000	MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00 (	500.00)	.0
01-21-61300-000	MAINTENANCE SUPPLIES - VEHICLE	39.98	958.22	3,000.00 (	2,041.78)	31.9
01-21-65100-000	OFFICE SUPPLIES	265.53	4,302.65	10,000.00 (	5,697.35)	43.0
01-21-65200-000	OPERATING SUPPLIES	455.93	6,083.77	10,000.00 (	3,936.23)	60.6
01-21-65400-000	JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000	AUTOMOBILE FUEL/OIL	6,052.39	51,162.79	66,000.00 (	14,837.21)	77.5
01-21-65800-000	PRISONER SUPPLIES	105.52	165.57	1,000.00 (	834.43)	16.6
01-21-65900-000	DARE ACCOUNT EXPENSES	.00	.00	.00	.00	.0
01-21-66200-000	K9 SUPPLIES	.00	.00	500.00 (	500.00)	.0
01-21-68400-000	MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-21-83000-000	CAPITAL OUTLAY - EQUIPMENT	.00	.00	5,400.00 (	5,400.00)	.0
01-21-83500-000	CAPITAL OUTLAY - SAFETY EQUIP.	.00	.00	.00	.00	.0
01-21-84000-000	CAPITAL OUTLAY - VEHICLES	.00	55,676.90	56,000.00 (	323.10)	99.4
01-21-89000-000	CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-21-91100-000	COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-21-91700-000	INVESTIGATIONS	140.00	968.25	2,500.00 (	1,531.75)	38.7
01-21-91710-000	DRUG INVESTIGATIONS	.00	.00	.00	.00	.0
01-21-92400-000	DUI	.00	.00	.00	.00	.0
01-21-92900-000	MISCELLANEOUS EXPENSES	.00	.00	.00	.00	.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL POLICE DEPARTMENT	236,496.82	2,199,424.31	2,939,819.00	(740,394.69)	74.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	76,254.64	601,254.45	885,000.00 (	283,745.55)	67.9
01-22-42200-000 SALARIES - PART-TIME	7,463.34	57,113.86	67,543.00 (	10,429.14)	84.6
01-22-42300-000 SALARY EXPENSE - OVERTIME	8,022.87	135,087.97	120,000.00	15,087.97	112.6
01-22-42400-000 SALARIES - VACATION PAY	2,763.04	44,194.14	.00	44,194.14	.0
01-22-42500-000 SALARIES - SICK PAY	1,154.04	4,093.63	.00	4,093.63	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	151,225.03	151,658.00 (	432.97)	99.7
01-22-45100-000 HEALTH INSURANCE	24,762.09	171,637.98	238,961.00 (	67,323.02)	71.8
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	1,053.54	8,822.50	12,000.00 (	3,177.50)	73.5
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	440.15	3,260.17	5,000.00 (	1,739.83)	65.2
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	665.79	4,219.41	7,000.00 (	2,780.59)	60.3
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	809.08	4,812.53	8,000.00 (	3,187.47)	60.2
01-22-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-22-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-22-53400-000 MEDICAL SERVICES	.00	.00	4,500.00 (	4,500.00)	.0
01-22-53700-000 DATA PROCESSING SERVICES	.00	.00	.00	.00	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	4,169.00	22,464.40	43,566.00 (	21,101.60)	51.6
01-22-55100-000 POSTAGE	.00	47.64	200.00 (	152.36)	23.8
01-22-55200-000 TELEPHONE	781.21	6,717.54	8,400.00 (	1,682.46)	80.0
01-22-55400-000 PRINTING	.00	538.00	500.00	38.00	107.6
01-22-56100-000 DUES	.00	1,151.00	1,200.00 (	49.00)	95.9
01-22-56200-000 TRAVEL EXPENSES	38.95	1,287.62	1,750.00 (	462.38)	73.6
01-22-56300-000 TRAINING	619.00	5,482.72	7,000.00 (	1,517.28)	78.3
01-22-56400-000 TUITION REIMBURSEMENT	.00	.00	2,000.00 (	2,000.00)	.0
01-22-56500-000 PUBLICATIONS	.00	454.98	1,000.00 (	545.02)	45.5
01-22-57100-000 UTILITIES	1,272.48	11,179.55	17,000.00 (	5,820.45)	65.8
01-22-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-22-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-22-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	267.43	2,178.80	3,000.00 (	821.20)	72.6
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	399.44	2,239.79	5,000.00 (	2,760.21)	44.8
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	25.65	1,989.65	5,000.00 (	3,010.35)	39.8
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	85.14	1,875.45	2,500.00 (	624.55)	75.0
01-22-65200-000 OPERATING SUPPLIES	668.17	7,382.56	12,600.00 (	5,217.44)	58.6
01-22-65400-000 JANITORIAL SUPPLIES	362.98	2,886.56	2,500.00	386.56	115.5
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,375.86	14,329.07	18,000.00 (	3,670.93)	79.6
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-22-92500-000 FOREIGN FIRE INSURANCE EXPENSE	.00	.00	.00	.00	.0
01-22-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
TOTAL FIRE DEPARTMENT	133,453.89	1,267,927.00	1,630,878.00 (	362,951.00)	77.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	369,950.71	3,467,351.31	4,570,697.00	(1,103,345.69)	75.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

PUBLIC WORKS

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

MTD ACTUAL YTD ACTUAL BUDGET VARIANCE PCNT

STREET DIVISION

01-41-42100-000	SALARIES (FULL-TIME)	49,126.62	431,217.13	638,912.00	(207,694.87)	67.5
01-41-42200-000	SALARIES (PART-TIME)	.00	7,956.00	8,200.00	(244.00)	97.0
01-41-42300-000	SALARY EXPENSE-OVERTIME	7,529.66	14,815.75	56,595.00	(41,779.25)	26.2
01-41-42400-000	VACATION	739.77	42,007.56	.00	42,007.56	.0
01-41-42500-000	SICK	5,212.39	15,769.79	.00	15,769.79	.0
01-41-42600-000	SALARIES-PAGER PAY	2,523.72	14,239.07	19,115.00	(4,875.93)	74.5
01-41-42700-000	ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000	HEALTH INSURANCE	21,268.06	142,942.36	187,417.00	(44,474.64)	76.3
01-41-47100-000	UNIFORM ALLOWANCE	70.00	622.98	1,000.00	(377.02)	62.3
01-41-47200-000	AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000	CLOTHING ACQUISITION	40.78	724.12	2,000.00	(1,275.88)	36.2
01-41-51100-000	MAINTENANCE (BUILDING)	1,013.00	1,483.00	2,500.00	(1,017.00)	59.3
01-41-51200-000	MAINTENANCE (EQUIPMENT)	.00	7,356.62	16,500.00	(9,143.38)	44.6
01-41-51300-000	MAINT.SERVICE-VEHICLE	76.00	5,913.92	15,000.00	(9,086.08)	39.4
01-41-51400-000	MAINTENANCE STREET	2,320.53	18,107.69	23,500.00	(5,392.31)	77.1
01-41-51600-000	MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	.0
01-41-52900-000	MAINTENANCE OTHER	.00	804.25	5,000.00	(4,195.75)	16.1
01-41-53200-000	ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-41-53600-000	JANITORIAL SERVICES	325.75	2,044.14	3,000.00	(955.86)	68.1
01-41-54900-000	OTHER PROFESSIONAL SERVICES	47.00	8,354.00	15,000.00	(6,646.00)	55.7
01-41-55100-000	POSTAGE	.00	5.80	200.00	(194.20)	2.9
01-41-55200-000	TELEPHONE	354.21	2,735.75	5,100.00	(2,364.25)	53.6
01-41-55300-000	PUBLISHING	.00	57.85	500.00	(442.15)	11.6
01-41-55600-000	DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000	TRAVEL EXPENSES	.00	12.09	300.00	(287.91)	4.0
01-41-56300-000	TRAINING	95.00	405.00	1,000.00	(595.00)	40.5
01-41-56500-000	PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000	UTILITIES	1,371.97	10,484.54	16,000.00	(5,515.46)	65.5
01-41-57200-000	STREET LIGHTING	14,316.74	114,906.42	146,000.00	(31,093.58)	78.7
01-41-57800-000	ANIMAL CONTROL	.00	.00	.00	.00	.0
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	6.35	3,070.40	4,500.00	(1,429.60)	68.2
01-41-61200-000	MAINTENANCE (EQUIPMENT)	2,108.14	9,454.81	16,000.00	(6,545.19)	59.1
01-41-61300-000	MAINT.SUPPLIES-VEHICLE	3,215.55	17,561.57	35,000.00	(17,438.43)	50.2
01-41-61400-000	SUPPLIES STREETS	328.15	19,884.59	52,000.00	(32,115.41)	38.2
01-41-61600-000	SUPPLIES SNOW REMOVAL	13,984.99	18,934.99	82,000.00	(63,065.01)	23.1
01-41-61700-000	MAINT.SUPPLIES-GROUNDS	.00	2,086.81	12,000.00	(9,913.19)	17.4
01-41-62900-000	SUPPLIES OTHER	638.42	7,301.67	18,000.00	(10,698.33)	40.6
01-41-65100-000	OFFICE SUPPLIES	.00	537.85	2,000.00	(1,462.15)	26.9
01-41-65200-000	OPERATING SUPPLIES	277.84	4,349.45	8,000.00	(3,650.55)	54.4
01-41-65300-000	SMALL TOOLS	1,129.04	2,786.44	3,200.00	(413.56)	87.1
01-41-65400-000	JANITORIAL SUPPLIES	2.39	238.78	1,000.00	(761.22)	23.9
01-41-65500-000	GASOLINE/OIL	5,480.80	44,456.08	66,500.00	(22,043.92)	66.9
01-41-66100-000	SAFETY SUPPLIES	58.99	2,013.72	3,500.00	(1,486.28)	57.5
01-41-83000-000	CAPITAL OUTLAY - EQUIPMENT	.00	83,732.00	87,500.00	(3,768.00)	95.7
01-41-84000-000	CAPITAL OUTLAY - VEHICLE	.00	130,595.00	128,000.00	2,595.00	102.0
01-41-89000-000	CAPITAL OUTLAY - OTHER	.00	.00	20,000.00	(20,000.00)	.0
01-41-91100-000	COMMUNITY RELATIONS	.00	.00	500.00	(500.00)	.0
01-41-92900-000	MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0

TOTAL STREET DIVISION 133,661.86 1,191,469.99 1,718,039.00 (526,569.01) 69.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	5,103.48	39,703.07	59,925.00 (	20,221.93)	66.3
01-46-42200-000 SALARIES (PART-TIME)	.00	3,578.50	4,100.00 (	521.50)	87.3
01-46-42300-000 SALARY EXPENSE-OVERTIME	911.63	1,591.50	6,500.00 (	4,908.50)	24.5
01-46-42400-000 VACATION	.00	5,416.28	.00	5,416.28	.0
01-46-42500-000 SICK PAY	.00	432.15	.00	432.15	.0
01-46-42600-000 PAGER	.00	.00	500.00 (	500.00)	.0
01-46-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-46-45100-000 HEALTH INSURANCE	2,376.10	15,802.28	21,083.00 (	5,280.72)	75.0
01-46-47100-000 UNIFORM ALLOWANCE	50.00	269.10	300.00 (	30.90)	89.7
01-46-47300-000 CLOTHING ACQUISITION	.00	151.24	200.00 (	48.76)	75.6
01-46-51100-000 MAINTENANCE (BUILDING)	188.00	479.00	500.00 (	21.00)	95.8
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	80.00	1,000.00 (	920.00)	8.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	294.00	1,000.00 (	706.00)	29.4
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	254.00	3,500.00 (	3,246.00)	7.3
01-46-55200-000 TELEPHONE	80.20	477.16	800.00 (	322.84)	59.7
01-46-56100-000 DUES	.00	.00	.00	.00	.0
01-46-56200-000 TRAVEL EXPENSES	.00	.00	100.00 (	100.00)	.0
01-46-56300-000 TRAINING	20.00	20.00	100.00 (	80.00)	20.0
01-46-57100-000 UTILITIES	257.89	1,382.72	2,300.00 (	917.28)	60.1
01-46-61100-000 MAINTENANCE BUILDING	660.00	1,017.24	300.00	717.24	339.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	54.52	1,484.20	1,200.00	284.20	123.7
01-46-61300-000 SUPPLIES (VEHICLE)	8.18	326.44	500.00 (	173.56)	65.3
01-46-61400-000 SUPPLIES ROAD	.00	.00	.00	.00	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	1,198.07	1,500.00 (	301.93)	79.9
01-46-62900-000 SUPPLIES OTHER	.00	.00	.00	.00	.0
01-46-65200-000 OPERATING SUPPLIES	188.77	338.36	1,200.00 (	861.64)	28.2
01-46-65300-000 SMALL TOOLS	101.90	126.89	1,000.00 (	873.11)	12.7
01-46-65400-000 JANITORIAL SUPPLIES	.00	31.36	150.00 (	118.64)	20.9
01-46-65500-000 GASOLINE/OIL	141.83	2,845.33	6,200.00 (	3,354.67)	45.9
01-46-66100-000 SAFETY SUPPLIES	.00	.00	300.00 (	300.00)	.0
01-46-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-46-83000-000 EQUIPMENT	.00	.00	.00	.00	.0
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00 (	200.00)	.0
TOTAL CEMETERY	10,142.50	77,298.89	114,458.00 (	37,159.11)	67.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,573.03	102,365.26	146,370.00 (	44,004.74)	69.9
01-48-42200-000 SALARIES-PART-TIME	.00	18,497.75	12,200.00	6,297.75	151.6
01-48-42400-000 VACATION	838.30	6,345.13	.00	6,345.13	.0
01-48-42500-000 SICK	54.24	2,509.62	.00	2,509.62	.0
01-48-45100-000 HEALTH INSURANCE	4,752.20	31,604.56	42,166.00 (	10,561.44)	75.0
01-48-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-48-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-48-51100-000 MAINTENANCE (BUILDING)	43.50	379.08	1,000.00 (	620.92)	37.9
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	1,903.56	1,500.00	403.56	126.9
01-48-51300-000 MAINT.SERVICE (VEHICLE)	.00	181.24	1,500.00 (	1,318.76)	12.1
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	4,362.10	30,765.85	61,000.00 (	30,234.15)	50.4
01-48-54900-000 OTHER PROFESSIONAL SERVICES	546.24	2,313.84	3,500.00 (	1,186.16)	66.1
01-48-55100-000 POSTAGE	.00	12.95	50.00 (	37.05)	25.9
01-48-55200-000 TELEPHONE	172.88	1,648.95	2,400.00 (	751.05)	68.7
01-48-55300-000 PUBLISHING	.00	85.02	200.00 (	114.98)	42.5
01-48-56100-000 DUES	.00	573.00	500.00	73.00	114.6
01-48-56200-000 TRAVEL EXPENSES	164.93	434.21	900.00 (	465.79)	48.3
01-48-56300-000 TRAINING	100.00	200.00	900.00 (	700.00)	22.2
01-48-56500-000 PUBLICATIONS	.00	.00	300.00 (	300.00)	.0
01-48-57100-000 UTILITIES	396.42	3,183.68	3,100.00	83.68	102.7
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	845.12	2,100.00 (	1,254.88)	40.2
01-48-65100-000 OFFICE SUPPLIES	83.58	725.66	900.00 (	174.34)	80.6
01-48-65300-000 SMALL TOOLS	.00	68.57	840.00 (	771.43)	8.2
01-48-65400-000 JANITORIAL SUPPLIES	87.66	344.64	480.00 (	135.36)	71.8
01-48-65500-000 GASOLINE & OIL	256.10	3,006.16	3,500.00 (	493.84)	85.9
01-48-67000-000 PRINT MATERIALS	.00	.00	50.00 (	50.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	3,324.85	6,200.00 (	2,875.15)	53.6
01-48-82000-000 BUILDING	.00	.00	2,100.00 (	2,100.00)	.0
01-48-83000-000 EQUIPMENT	.00	.00	4,720.00 (	4,720.00)	.0
01-48-84000-000 VEHICLES	.00	.00	.00	.00	.0
01-48-87000-000 FURNITURE	.00	.00	800.00 (	800.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00 (	100.00)	.0
TOTAL ENGINEERING	23,431.18	211,318.70	299,376.00 (	88,057.30)	70.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS	167,235.54	1,480,087.58	2,131,873.00	(651,785.42)	69.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 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)	18,225.43	154,240.43	220,786.00 (	66,545.57)	69.9
01-44-42200-000 SALARIES (PART-TIME)	.00	.00	.00	.00	.0
01-44-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-44-42400-000 VACATION	941.96	8,746.53	.00	8,746.53	.0
01-44-42500-000 SICK	144.00	4,014.04	.00	4,014.04	.0
01-44-42600-000 SALARIES-PAGER PAY	.00	.00	.00	.00	.0
01-44-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-44-45100-000 HEALTH INSURANCE	5,893.53	41,396.11	51,543.00 (	10,146.89)	80.3
01-44-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-44-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-44-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-44-51100-000 MAINTENANCE (BUILDING)	.00	.00	.00	.00	.0
01-44-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	.00	.00	.0
01-44-51300-000 MAINTENANCE (VEHICLE)	20.00	1,400.32	1,500.00 (	99.68)	93.4
01-44-52900-000 NUISANCE ABATEMENT	.00	1,516.00	2,000.00 (	484.00)	75.8
01-44-53000-000 PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-44-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-44-53300-000 LEGAL SERVICE	1,600.00	1,600.00	.00	1,600.00	.0
01-44-53400-000 MEDICAL SERVICES	.00	90.00	.00	90.00	.0
01-44-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	7,428.50	18,729.36	14,200.00	4,529.36	131.9
01-44-55100-000 POSTAGE	34.50	485.50	.00	485.50	.0
01-44-55200-000 TELEPHONE	299.45	1,495.81	1,600.00 (	104.19)	93.5
01-44-55300-000 PUBLISHING	.00	2,198.30	4,000.00 (	1,801.70)	55.0
01-44-55400-000 PRINTING	.00	73.50	800.00 (	726.50)	9.2
01-44-56100-000 DUES	125.00	370.00	1,500.00 (	1,130.00)	24.7
01-44-56200-000 TRAVEL EXPENSES	.00	28.87	200.00 (	171.13)	14.4
01-44-56300-000 TRAINING	.00	40.00	500.00 (	460.00)	8.0
01-44-56500-000 PUBLICATIONS	.00	107.00	250.00 (	143.00)	42.8
01-44-56600-000 CONFERENCE EXPENSES	15.00	265.00	500.00 (	235.00)	53.0
01-44-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-44-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	63.76	400.00 (	336.24)	15.9
01-44-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65100-000 OFFICE SUPPLIES	24.47	1,059.32	1,500.00 (	440.68)	70.6
01-44-65200-000 OPERATING SUPPLIES	.00	.00	.00	.00	.0
01-44-65300-000 SMALL TOOLS	.00	.00	.00	.00	.0
01-44-65400-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65500-000 AUTOMOTIVE FUEL/OIL	82.48	1,511.65	2,200.00 (	688.35)	68.7
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-44-82000-000 BUILDING	.00	.00	.00	.00	.0
01-44-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.0
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	.00	.00	.0
01-44-87000-000 FURNITURE	.00	.00	.00	.00	.0
01-44-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-44-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL COMMUNITY DEVELOPMENT	34,834.32	239,431.50	303,479.00 (	64,047.50)	78.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
-------------------	-------------------	---------------	-----------------	-------------

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41000-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-61-41100-000 SALARIES (FULL-TIME)	10,325.75	96,809.74	131,412.00 (	34,602.26)	73.7
01-61-42100-000 SALARIES (FULL-TIME)	3,717.58	32,910.75	46,342.00 (	13,431.25)	71.0
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	1,022.16	6,286.25	.00	6,286.25	.0
01-61-42500-000 SICK	392.00	1,964.43	.00	1,964.43	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	6,242.95	36,108.52	51,543.00 (	15,434.48)	70.1
01-61-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-61-47500-000 DEFERRED COMPENSATION	.00	.00	.00	.00	.0
01-61-49500-000 DEFERRED COMP	.00	.00	.00	.00	.0
01-61-54900-000 OTHER PROFESSIONAL SERVICES	9.95	1,202.34	4,000.00 (	2,797.66)	30.1
01-61-55100-000 POSTAGE	.00	229.62	250.00 (	20.38)	91.9
01-61-55200-000 TELEPHONE	188.14	1,390.74	2,500.00 (	1,109.26)	55.6
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	474.20	551.61	650.00 (	98.39)	84.9
01-61-56200-000 TRAVEL EXPENSES	229.39	3,624.35	4,000.00 (	375.65)	90.6
01-61-56300-000 TRAINING	.00	60.00	1,000.00 (	940.00)	6.0
01-61-56500-000 PUBLICATIONS	.00	.00	250.00 (	250.00)	.0
01-61-56600-000 CONFERENCE	136.33	174.64	1,000.00 (	825.36)	17.5
01-61-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-61-57900-000 OTHER SERVICE CHARGES	.00	.00	.00	.00	.0
01-61-65100-000 OFFICE SUPPLIES	95.25	1,583.27	2,000.00 (	416.73)	79.2
01-61-65200-000 OPERATING SUPPLIES	.00	.00	.00	.00	.0
01-61-83000-000 EQUIPMENT	.00	458.39	3,000.00 (	2,541.61)	15.3
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	12.50	631.70	750.00 (	118.30)	84.2
TOTAL ECONOMIC DEVELOPMENT	22,846.20	183,986.35	248,697.00 (	64,710.65)	74.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2013

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	57,680.52	423,417.85	552,176.00	(128,758.15)	76.7
TOTAL FUND EXPENDITURES	697,222.02	6,172,074.75	8,295,457.00	(2,123,382.25)	74.4
NET REVENUE OVER EXPENDITURES	(69,886.91)	530,362.54	33,753.00	496,609.54	1571.3

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 9 Months Ending January 31, 2013**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	0	31,098	33,100	2,002 -	93.95
Insurance	0	208,262	221,000	12,738 -	94.24
Illinois Municipal Retirement	2	222,455	233,155	10,700 -	95.41
Social Security	2	183,813	195,075	11,262 -	94.23
Ambulance	31	446	2,000	1,554 -	22.30
Economic Development	0	0	0	0	.00
Motor Fuel Tax	163,317	463,801	661,500	197,699 -	70.11
Utility Tax	27,492	255,141	364,600	109,459 -	69.98
Travel and Tourism	13,071	165,991	230,150	64,159 -	72.12
Sales Tax	83,791	712,171	877,000	164,829 -	81.21
Lighthouse Pointe TIF	0	143,357	0	143,357	.00
Foreign Fire Insurance	0	21,729	17,060	4,669	127.37
TIF	0	0	0	0	.00
Capital Improvement	70	1,934,841	3,812,000	1,877,159 -	50.76
Stormwater Management	25	9,137	45,600	36,463 -	20.04
Technology Park	4	44	100	56 -	44.45
Debt Service	0	0	0	0	.00
Solid Waste	210,261	706,416	734,900	28,484 -	96.12
Technology Center	51,487	463,463	578,010	114,547 -	80.18
Airport	25,848	523,229	1,501,526	978,297 -	34.85
Railroad	26,579	233,313	5,331,380	5,098,067 -	4.38
Health Insurance	221,575	1,457,103	2,308,000	850,897 -	63.13
Administrative Services	32,993	296,934	395,912	98,978 -	75.00
Total Revenues	856,548	8,032,746	17,542,068	9,509,322 -	45.79

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 9 Months Ending January 31, 2013**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	0	36,891	34,150	2,741	108.03
Insurance	46,980	409,972	311,000	98,972	131.82
Illinois Municipal Retirement	20,806	173,644	257,200	83,556 -	67.51
Social Security	15,357	141,009	195,000	53,991 -	72.31
Ambulance	1,743	294,023	147,535	146,488	199.29
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	388,456	807,000	418,544 -	48.14
Utility Tax	0	325,512	742,000	416,488 -	43.87
Travel and Tourism	39,480	182,438	204,800	22,362 -	89.08
Sales Tax	19,000	889,105	1,754,000	864,895 -	50.69
Lighthouse Pointe TIF	0	228,150	0	228,150	.00
Foreign Fire Insurance	0	28,539	51,350	22,811 -	55.58
TIF	0	24,698	0	24,698	.00
Capital Improvement	217,339	1,975,143	4,409,177	2,434,034 -	44.80
Stormwater Management	142	40,409	378,000	337,591 -	10.69
Technology Park	0	2,868	173,750	170,882 -	1.65
Debt Service	245	2,205	0	2,205	.00
Solid Waste	60,497	535,748	643,256	107,508 -	83.29
Technology Center	35,483	387,675	335,251	52,424	115.64
Airport	24,188	1,046,265	1,416,113	369,848 -	73.88
Railroad	32,690	2,915,537	5,642,612	2,727,075 -	51.67
Health Insurance	149,075	1,113,991	2,143,996	1,030,005 -	51.96
Administrative Services	59,434	413,227	547,701	134,474 -	75.45
Total Expenses	722,458	11,555,504	20,193,891	8,638,387 -	57.22
Revenue Over Expenses	134,090	3,522,758 -	2,651,823 -	870,935 -	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND January 31, 2013 and 2012

	January 31, 2013	January 31, 2012	
ASSETS			
PLANT IN SERVICE			
Utility Plant in Service	18,861,585	17,653,720	
Less: Accumulated Depreciation	(5,445,848)	(4,986,775)	
Net Plant in Service	13,415,736	12,666,945	
CURRENT ASSETS			
Cash & Investments	1,134,837	265,756	
Customer Accounts Receivable	237,487	234,563	
Other Accounts Receivable	61,753	50,489	
Inventory			
Prepaid Expenses	16,477	7,440	
Total Current Assets	1,450,554	558,249	
OTHER DEBITS			
Unamortized Loss			
Total Other Debits			
TOTAL ASSETS	14,866,290	13,225,193	
LIABILITIES AND EQUITY			
EQUITY			
Retained Earnings	14,610,831	10,123,261	
Contribution in Aid of Construction (Net)	183,688	183,688	
Total Equity	14,794,519	10,306,949	
LIABILITIES			
Current Liabilities:			
Accounts Payable	42,097	49,888	
Accrued Liabilities	29,674	57,482	
Total Current Liabilities	71,771	107,370	
Non-Current Liabilities:			
Note Payable - Associated Company		2,810,874	
Other Non-Current Liabilities			
Total Non-Current Liabilities		2,810,874	
Total Liabilities	71,771	2,918,244	
TOTAL LIABILITIES AND EQUITY	14,866,290	13,225,193	

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 9 Months Ending January 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	597,391	561,863	35,529	106.3
Commercial Sales	432,457	392,413	40,044	110.2
Industrial Sales	431,938	392,847	39,091	110.0
Interdepartmental Sales	12,185	11,159	1,026	109.2
Other Operating Revenues	58,927	86,061	(27,134)	68.5
Total Operating Revenues	1,532,898	1,444,342	88,555	106.1
OPERATING EXPENSES				
Source of Supply - Operations	171,254	150,819	20,435	113.6
Source of Supply - Maintenance	12,133	(2,522)	14,656	481.1
Water Treatment - Operations	105,703	104,647	1,056	101.0
Water Treatment - Maintenance	12,543	8,469	4,074	148.1
Distribution - Operations	71,968	58,694	13,275	122.6
Distribution - Maintenance	196,058	222,071	(26,013)	88.3
Customer Accounts	74,060	79,137	(5,077)	93.6
Administrative and General	103,351	86,145	17,206	120.0
Depreciation	307,322	268,393	38,929	114.5
Indirect Transfers to Municipality				.0
Total Operating Expenses	1,054,394	975,853	78,542	108.1
Operating Income (Loss)	478,503	468,489	10,014	102.1
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	2,535	400	2,135	633.8
Investment Income	1,372	924	448	148.6
Merchandising, Jobbing & Contract Income	4,041	1,160	2,882	348.5
Merchandising, Jobbing & Contract Expense	(980)	(950)	(30)	(103.2)
Interest Expense	(26)	(9,416)	9,390	(.3)
Total Non-Operating Revenue (Expense)	6,942	(7,883)	14,825	88.1
Net Income Before Amortizations	485,445	460,606	24,839	105.4
Amortization of Contributions in Aid of Construction				.0
Net Income	485,445	460,606	24,839	105.4
Operating Transfers In (Out)	(64,402)	(64,070)	(331)	(100.5)
Interfund Transfer W/WR Loan Forgiveness	2,810,874		2,810,874	.0
Increase (Decrease) in Retained Earnings	3,231,918	396,536	2,835,381	815.0
RETAINED EARNINGS – Beginning of Period	11,378,913	9,726,725	1,652,188	117.0
RETAINED EARNINGS – END OF PERIOD	14,610,831	10,123,261	4,487,570	144.3

ROCHELLE MUNICIPAL UTILITIES

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

	January 31, 2013	January 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	35,813,036	35,281,507
Less: Accumulated Depreciation	(18,369,319)	(17,484,478)
Net Plant in Service	17,443,717	17,797,029
CURRENT ASSETS		
Cash & Investments	328,688	1,079,935
Customer Accounts Receivable	723,005	808,928
Other Accounts Receivable	74,969	75,651
Inventory	3,480	3,480
Prepaid Expenses	34,577	15,458
Total Current Assets	1,164,719	1,983,453
RESTRICTED FUNDS	3,583,405	3,311,511
NON-CURRENT ASSETS		
Unamortized Loss	47,955	86,319
Note Receivable - Associated Company		2,810,874
Total Non-Current Assets	47,955	2,897,193
TOTAL ASSETS	<u>22,239,795</u>	<u>25,989,186</u>
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	12,314,022	15,195,256
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	19,282,787	22,164,020
LIABILITIES		
Current Liabilities:		
Accounts Payable	73,299	87,283
Accrued Liabilities	65,521	55,831
Total Current Liabilities	138,820	143,113
Non-Current Liabilities:		
Bonds Payable	2,810,446	3,668,115
Unamortized Premium on Long-Term Debt	7,743	13,937
Total Non-Current Liabilities	2,818,189	3,682,052
Total Liabilities	2,957,009	3,825,166
TOTAL LIABILITIES AND EQUITY	<u>22,239,795</u>	<u>25,989,186</u>

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 9 Months Ending January 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	772,549	781,604	(9,056)	98.8
Commercial Sales	695,067	676,462	18,604	102.8
Industrial Sales	697,400	689,802	7,598	101.1
Interdepartmental Sales	3,008	2,942	66	102.2
Other Operating Revenues	28,074	26,873	1,200	104.5
Total Operating Revenues	2,196,097	2,177,683	18,413	100.9
OPERATING EXPENSES				
Collection - Operations	58,393	64,048	(5,655)	91.2
Collection - Maintenance	71,214	96,521	(25,307)	73.8
Pumping - Operations	917	331	586	277.1
Pumping - Maintenance	23,654	3,431	20,224	689.4
Treatment and Disposal - Operations	595,957	565,610	30,348	105.4
Treatment and Disposal - Maintenance	138,933	143,079	(4,146)	97.1
Customer Accounts	84,289	90,024	(5,736)	93.6
Administrative and General	135,519	123,669	11,850	109.6
Depreciation	648,685	632,953	15,732	102.5
Total Operating Expenses	1,757,561	1,719,665	37,896	102.2
Operating Income (Loss)	438,536	458,018	(19,482)	95.8
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	8,665	9,806	(1,141)	88.4
Non Utility Income	71,837	1,593,229	(1,521,392)	4.5
Merchandising, Jobbing & Contract Income	15,429	15,821	(391)	97.5
Merchandising, Jobbing & Contract Expense	(3,382)	(2,327)	(1,055)	(145.3)
Amortization Expense	(24,127)	(24,127)	(100.0)	(100.0)
Interest Expense	(70,640)	(108,093)	37,452	(65.4)
Total Non-Operating Revenue (Expense)	(2,218)	1,484,309	(1,486,527)	(.2)
Net Income Before Amortizations	436,317	1,942,327	(1,506,010)	22.5
Amortization of Contributions in Aid of Construction				.0
Net Income	436,317	1,942,327	(1,506,010)	22.5
Operating Transfers In (Out)	(96,190)	(95,570)	(619)	(100.7)
Interfund transfer W/WR loan forgiveness	(2,810,874)		(2,810,874)	.0
Increase (Decrease) in Retained Earnings	(2,470,746)	1,846,757	(4,317,503)	(133.8)
RETAINED EARNINGS – Beginning of Period	14,784,768	13,348,499	1,436,269	110.8
RETAINED EARNINGS – END OF PERIOD	12,314,022	15,195,256	(2,881,234)	81.0

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND January 31, 2013 and 2012

	January 31, 2013	January 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	69,109,516	67,818,557
Less: Accumulated Depreciation	(36,958,298)	(34,829,921)
Net Plant in Service	32,151,218	32,988,636
CURRENT ASSETS		
Cash & Investments	9,699,752	8,828,033
Customer Accounts Receivable	4,230,409	3,822,190
Other Accounts Receivable		
Inventory	1,695,550	1,686,119
Prepaid Expenses	318,795	236,372
Total Current Assets	15,944,506	14,572,715
RESTRICTED ASSETS	9,452,853	9,841,621
NON-CURRENT ASSETS		
Unamortized Loss	118,162	131,159
Other Deferred Debits	63,616	83,191
Interdepartmental Loan Receivable	1,265,586	1,368,955
Total Non-Current Assets	1,447,365	1,583,305
TOTAL ASSETS	58,995,941	58,986,276
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,330,547	43,631,704
Contribution in Aid of Construction (Net)		
Total Equity	44,330,547	43,631,704
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,085,244	2,248,715
Accrued Liabilities	250,959	209,550
Total Current Liabilities	2,336,203	2,458,265
Non-Current Liabilities:		
Bonds Payable	11,854,622	12,412,479
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	474,570	483,828
Total Non-Current Liabilities	12,329,191	12,896,308
Total Liabilities	14,665,394	15,354,573
TOTAL LIABILITIES AND EQUITY	58,995,941	58,986,276

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 9 Months Ending January 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential	4,606,057	4,113,187	492,869	112.0
Small General Service	3,868,362	3,533,264	335,097	109.5
Large General Service	12,720,463	12,300,048	420,414	103.4
Public Street Lighting	113,911	103,642	10,269	109.9
Interdepartmental	291,115	291,696 (	582)	99.8
Forfeited Discounts	67,043	56,000	11,043	119.7
Other Operating Revenues	181,422	61,137	120,285	296.8
Total Operating Revenues	21,848,372	20,458,975	1,389,397	106.8
OPERATING EXPENSES				
Purchased Power	14,733,859	11,931,312	2,802,547	123.5
Generation - Operation	400,426	372,218	28,209	107.6
Generation - Maintenance	464,318	343,834	120,484	135.0
Transmission - Operation	2,578	1,896	682	136.0
Distribution - Operation	796,122	616,904	179,219	129.1
Distribution - Maintenance	396,664	336,655	60,009	117.8
Depreciation	1,539,788	1,523,051	16,737	101.1
Taxes Other Than Income Taxes	95,168	92,716	2,452	102.6
Customer Accounts	252,786	252,020	766	100.3
Administrative & General	1,295,463	1,333,648 (	38,185)	97.1
Indirect Transfers to Municipality				.0
Total Operating Expenses	19,977,171	16,804,252	3,172,920	118.9
Operating Income (Loss)	1,871,200	3,654,723 (	1,783,523)	51.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	15,221	17,343 (	2,122)	87.8
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(111,473)	(110,351)	(1,122)	(101.0)
Amortization Expense	(17,988)	(18,770)	782	(95.8)
Interest Expense	(424,477)	(457,017)	32,540	(92.9)
Non-Operating Revenue (Expense)	100	5,551 (	5,451)	1.8
Total Non-Operating Revenue (Expense)	(538,617)	(563,245)	24,628	(95.6)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,332,583	3,091,478 (	1,758,895)	43.1
Operating Transfers In (Out)	(935,378)	(1,040,423)	105,044	(89.9)
Increase (Decrease) in Retained Earnings	397,205	2,051,056 (	1,653,851)	19.4
RETAINED EARNINGS – Beginning of Period	43,933,342	41,580,648	2,352,694	105.7
RETAINED EARNINGS – END OF PERIOD	44,330,547	43,631,704	698,843	101.6

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS January 31, 2013 and 2012

	January 31, 2013	January 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,230,423	3,066,038
Tech Center Building		
Less: Accumulated Depreciation	(2,519,707)	(2,440,054)
Net Plant in Service	710,716	625,983
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(182,824)	(48,457)
Customer Accounts Receivable	32,486	47,934
Miscellaneous Accounts Receivable	4,635	
Prepaid Expenses	9,915	1,186
Inventory		26,218
Total Current Assets	(135,788)	26,880
TOTAL ASSETS	574,928	652,863
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(214,171)	(313,996)
Revenue over Expenditures	(17,686)	116,729
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	121,065	155,655
LIABILITIES		
Current Liabilities:		
Accounts Payable	11,489	10,324
Accrued Liabilities	41,367	31,273
Other Liabilities		
Total Current Liabilities	52,856	41,597
Non-Current Liabilities:		
Interdepartmental Loan Payable	401,007	455,611
2008 Bonds Payable		
Total Non-Current Liabilities	401,007	455,611
Total Liabilities	453,863	497,208
TOTAL LIABILITIES AND EQUITY	574,928	652,863

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 9 Months Ending January 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Network Administration Fees	412,837	401,046	11,791	102.9
VOIP Services	51,020	32,790	18,230	155.6
Misc Revenues				.0
Network and Hardware Support	3,264	1,125	2,139	290.2
Data Services	4,311	4,311		100.0
Fiber Internet Access	145,958	156,224	(10,266)	93.4
Dial-up Internet Access	14,767	18,786	(4,019)	78.6
Wireless Internet Access	44,569	78,215	(33,646)	57.0
Network Internet Access	15,297	15,297		100.0
Web Site Host	7,291	6,098	1,193	119.6
Web Site Development				.0
Activation Fee		25	(25)	.0
Wireless Installation				.0
Mailboxes	2,174	2,077	97	104.7
Forfeited Discounts	837	1,017	(179)	82.4
Total Operating Revenues	702,326	717,011	(14,685)	98.0
OPERATING EXPENSES				
Personnel	252,973	228,563	24,410	110.7
Insurance Benefits	61,840	45,759	16,081	135.1
Pension & Other Benefits	52,300	47,534	4,766	110.0
Contractual Services- Maintenance	5,097	21,470	(16,373)	23.7
Contractual Services- Professional	94,693	78,549	16,144	120.6
Contractual Services- Communications	39,105	33,904	5,201	115.3
Contractual Services- Professional Development	4,902	4,174	728	117.5
Service Charges	101,443	76,453	24,990	132.7
Commodities - Maintenance Supplies	2,641	525	2,116	503.2
Commodities - General Supplies	12,982	9,172	3,810	141.5
Other Expenditures	(108)	(629)	521	(17.1)
Depreciation	72,103	22,648	49,456	318.4
Transfer to Administrative Services	11,873	13,485	(1,612)	88.1
Total Operating Expenses	711,845	581,607	130,238	122.4
Operating Income (Loss)	(9,519)	135,404	(144,923)	(7.0)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income	30,635		30,635	.0
Merchandising, Jobbing, & Contract Expense	(37,804)	(17,453)	(20,351)	(216.6)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(998)	(1,222)	224	(81.7)
Total Non-Operating Revenue (Expense)	(8,167)	(18,675)	10,508	(43.7)
Increase (Decrease) in Retained Earnings	(17,686)	116,729	(134,415)	(15.2)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS – COMMUNICATIONS
For the 9 Months Ending January 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(214,171)</u>	<u>(313,996)</u>	<u>99,825</u>	<u>(68.2)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(231,857)</u></u>	<u><u>(197,267)</u></u>	<u><u>34,590</u></u>	<u><u>(117.5)</u></u>