

CITY OF ROCHELLE

**GENERAL FUND BUDGET SUMMARY
For the 7 Months Ending November 30, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	28,115	1,219,158	1,225,872	6,714 -	99.45
Licenses and Permits	35,584	517,188	607,200	90,012 -	85.18
Intergovernmental Revenue	190,429	1,583,599	3,079,500	1,495,901 -	51.42
Fines, Forfeitures & Penalties	17,906	66,227	145,000	78,773 -	45.67
Public Charges for Services	53,113	470,850	783,272	312,422 -	60.11
Other Fees	18,647	164,514	324,651	160,137 -	50.67
Miscellaneous Revenues	2,328	25,505	64,500	38,995 -	39.54
Other Financing Sources	154,174	1,079,216	1,850,084	770,868 -	58.33
Total Revenues	500,295	5,126,256	8,080,079	2,953,823 -	63.44
OPERATING EXPENSES					
Mayor and City Council	4,826	43,202	65,600	22,398 -	65.86
City Manager	22,349	125,119	212,214	87,095 -	58.96
City Attorney	7,280	56,222	114,000	57,778 -	49.32
City Clerk	11,282	85,778	164,525	78,747 -	52.14
Police Department	225,833	1,513,162	2,617,247	1,104,085 -	57.82
Fire Department	138,338	955,324	1,444,312	488,988 -	66.14
Community Development	27,072	180,663	307,370	126,707 -	58.78
Engineering	23,230	143,409	371,179	227,770 -	38.64
Street Division	124,527	857,150	1,565,405	708,255 -	54.76
Cemetery Division	6,431	63,298	115,120	51,822 -	54.98
Municipal Building	53,520	461,347	839,541	378,194 -	54.95
Economic Development	17,821	131,734	224,301	92,567 -	58.73
Total Expenses	662,509	4,616,408	8,040,814	3,424,406 -	57.41
Revenue Over Expenses	162,214 -	509,848	39,265	470,583	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	21,064.91	914,099.11	933,027.00	(18,927.89)	98.0
01-11-31110 PROPERTY TAX - POLICE PENSION	2,249.59	97,620.07	98,176.00	(555.93)	99.4
01-11-31120 PROPERTY TAX - FIRE PENSION	1,711.10	74,251.72	74,669.00	(417.28)	99.4
01-11-31500 ROAD & BRIDGE TAX	3,088.90	133,187.44	120,000.00	13,187.44	111.0
TOTAL TAXES	28,114.50	1,219,158.34	1,225,872.00	(6,713.66)	99.5
<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	25.00	17,550.00	20,100.00	(2,550.00)	87.3
01-11-32500 FRANCHISE LICENSE	.00	82,285.01	105,000.00	(22,714.99)	78.4
01-11-32510 TELECOMMUNICATIONS TAX	27,360.93	243,070.87	312,000.00	(68,929.13)	77.9
01-11-32600 AMUSEMENT LICENSE	.00	.00	2,500.00	(2,500.00)	.0
01-11-32900 OTHER LICENSES	.00	.00	400.00	(400.00)	.0
01-11-33100 BUILDING PERMITS	8,198.00	173,882.50	162,000.00	11,882.50	107.3
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	.00	400.00	5,200.00	(4,800.00)	7.7
TOTAL LICENSES & PERMITS	35,583.93	517,188.38	607,200.00	(90,011.62)	85.2
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	74,035.95	407,340.99	766,000.00	(358,659.01)	53.2
01-11-34200 REPLACEMENT TAX	(40,360.43)	83,733.27	225,000.00	(141,266.73)	37.2
01-11-34400 SALES TAX	144,904.07	982,444.03	1,942,500.00	(960,055.97)	50.6
01-11-34450 LOCAL USE TAX	11,849.35	80,375.62	117,000.00	(36,624.38)	68.7
01-11-34750 STATE GRANT - POLICE EQUIP	.00	.00	.00	.00	.0
01-11-34755 STATE GRANTS	.00	.00	.00	.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	29,704.70	29,000.00	704.70	102.4
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	190,428.94	1,583,598.61	3,079,500.00	(1,495,901.39)	51.4
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	17,905.95	66,226.57	145,000.00	(78,773.43)	45.7
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	17,905.95	66,226.57	145,000.00	(78,773.43)	45.7
<u>PUBLIC CHARGES FOR SERVICES</u>					

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	31,008.29	263,449.53	425,000.00	(161,550.47)	62.0
01-11-36611 AMBULANCE FEES OTHER	4,861.02	32,028.14	105,000.00	(72,971.86)	30.5
01-11-36700 POLICE FEES	4,025.00	42,495.00	38,500.00	3,995.00	110.4
01-11-36800 FIRE PROTECTION FEES	3,730.38	26,112.66	44,772.00	(18,659.34)	58.3
01-11-36900 STREET DIVISION FEES	1,063.35	45,514.37	65,000.00	(19,485.63)	70.0
01-11-39960 WATER RECL SOLID WASTE CHARGE	8,425.00	61,250.00	105,000.00	(43,750.00)	58.3
TOTAL PUBLIC CHARGES FOR SERVICES	53,113.04	470,849.70	783,272.00	(312,422.30)	60.1

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	2,175.00	11,800.00	21,000.00	(9,200.00)	56.2
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,126.00	49,869.00	85,500.00	(35,631.00)	58.3
01-11-37900 OTHER REVENUES	9,345.92	65,421.44	112,151.00	(46,729.56)	58.3
01-11-37901 REIMBURSED DEVELOPER FEES	.00	34,919.35	100,000.00	(65,080.65)	34.9
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	.00	2,504.50	5,500.00	(2,995.50)	45.5
TOTAL OTHER FEES	18,646.92	164,514.29	324,651.00	(160,136.71)	50.7

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	138.03	636.89	10,000.00	(9,363.11)	6.4
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	5,425.00	15,000.00	(9,575.00)	36.2
01-11-38800 CEMETERY RECEIPTS	70.00	1,960.00	4,500.00	(2,540.00)	43.6
01-11-38900 MISCELLANEOUS	2,120.00	15,941.38	32,000.00	(16,058.62)	49.8
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	2,328.03	25,504.52	64,500.00	(38,995.48)	39.5

OTHER FINANCING SOURCES

01-11-39200 PROCEEDS-FIXED ASSET SALES	.00	.00	.00	.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	115,602.50	809,217.50	1,387,230.00	(578,012.50)	58.3
01-11-39920 TRANSFER FROM WATER	7,118.92	49,832.44	85,427.00	(35,594.56)	58.3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,618.92	74,332.44	127,427.00	(53,094.56)	58.3
01-11-39940 AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945 RAILROAD FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39950 SOLID WASTE TRANSFER	20,833.33	145,833.31	250,000.00	(104,166.69)	58.3

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

	FUND 01				
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL OTHER FINANCING SOURCES	154,173.67	1,079,215.69	1,850,084.00	(770,868.31)	58.3
TOTAL FUND REVENUE	500,294.98	5,126,256.10	8,080,079.00	(2,953,822.90)	63.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>GENERAL GOVERNMENT</u>					

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,203.28	30,189.28	50,500.00 (	20,310.72)	59.8
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	.00	200.00 (	200.00)	.0
01-12-56100-000 DUES	463.00	1,755.00	2,000.00 (	245.00)	87.8
01-12-56200-000 TRAVEL EXPENSES	.00	1,051.32	7,000.00 (	5,948.68)	15.0
01-12-56500-000 PUBLICATIONS	.00	.00	200.00 (	200.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	.00	3,402.94	2,500.00	902.94	136.1
01-12-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000 OFFICE SUPPLIES	.00	275.34	500.00 (	224.66)	55.1
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00 (	2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	159.80	159.80	500.00 (	340.20)	32.0
01-12-91200-000 RECRUITMENT	.00	6,368.16	.00	6,368.16	.0
TOTAL MAYOR/CITY COUNCIL	<u>4,826.08</u>	<u>43,201.84</u>	<u>65,600.00 (</u>	<u>22,398.16)</u>	<u>65.9</u>

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,204.88	51,947.63	107,886.00 (	55,938.37)	48.2
01-13-42100-000 SALARIES (FULL-TIME)	.00	458.16	.00	458.16	.0
01-13-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-13-42400-000 VACATION	539.69	10,113.49	.00	10,113.49	.0
01-13-42500-000 SICK	.00	458.16	.00	458.16	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	1,725.15	11,559.57	18,514.00 (	6,954.43)	62.4
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00 (	500.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	550.00	8,500.00 (	7,950.00)	6.5
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-13-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-13-55100-000 POSTAGE	.00	2,365.29	7,075.00 (	4,709.71)	33.4
01-13-55300-000 PUBLISHING	.00	29.55	1,500.00 (	1,470.45)	2.0
01-13-55400-000 PRINTING	.00	.00	750.00 (	750.00)	.0
01-13-56100-000 DUES	66.00	436.00	600.00 (	164.00)	72.7
01-13-56200-000 TRAVEL EXPENSES	209.98	1,406.78	3,500.00 (	2,093.22)	40.2
01-13-56300-000 TRAINING	.00	60.00	700.00 (	640.00)	8.6
01-13-56400-000 TUITION	.00	.00	.00	.00	.0
01-13-56500-000 PUBLICATIONS	.00	72.00	500.00 (	428.00)	14.4
01-13-56600-000 CONFERENCE	.00	250.00	1,200.00 (	950.00)	20.8
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	130.53	781.38	1,500.00 (	718.62)	52.1
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	.00	3,000.00 (	3,000.00)	.0
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	406.00	2,790.00	6,000.00 (	3,210.00)	46.5
TOTAL CITY CLERK	11,282.23	85,778.01	164,525.00 (	78,746.99)	52.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>						
01-17-42100-000	SALARIES (FULL-TIME)	2,555.62	17,999.04	35,175.00 (	17,175.96)	51.2
01-17-42200-000	SALARIES-PART-TIME	902.73	6,141.72	10,920.00 (	4,778.28)	56.2
01-17-42300-000	SALARY EXPENSE-OVERTIME	49.88	49.88	510.00 (	460.12)	9.8
01-17-42400-000	VACATION	266.01	2,454.61	.00	2,454.61	.0
01-17-42500-000	SICK	28.50	344.64	.00	344.64	.0
01-17-42700-000	ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000	HEALTH INSURANCE	1,146.52	7,579.30	13,002.00 (	5,422.70)	58.3
01-17-47100-000	UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000	MAINTENANCE (BUILDING)	.00	1,635.82	15,000.00 (	13,364.18)	10.9
01-17-51300-000	MAINT.SERVICE (VEHICLE)	.00	.00	.00	.00	.0
01-17-51700-000	MAINTENANCE (GROUNDS)	321.00	321.00	.00	321.00	.0
01-17-52900-000	MAINTENANCE (OTHER)	96.90	1,512.40	2,500.00 (	987.60)	60.5
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	19,540.25	136,781.75	234,483.00 (	97,701.25)	58.3
01-17-54900-000	OTHER PROFESSIONAL SERVICES	1,700.00	22,201.26	21,500.00	701.26	103.3
01-17-55100-000	POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000	TELEPHONE	230.86	2,061.47	4,000.00 (	1,938.53)	51.5
01-17-55300-000	PUBLISHING	.00	.00	400.00 (	400.00)	.0
01-17-56200-000	TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-17-57100-000	UTILITIES	97.42	28,617.57	60,000.00 (	31,382.43)	47.7
01-17-57200-000	STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000	GARBAGE DISPOSAL/RECYCLING	40.00	280.00	500.00 (	220.00)	56.0
01-17-57900-000	OTHER CONTRACTUAL SERVICES	47.24	25,487.92	26,000.00 (	512.08)	98.0
01-17-59500-000	PROPERTY TAX	.00	4,225.48	4,000.00	225.48	105.6
01-17-61000-000	MAINTENANCE SUPPLIES	.00	15.42	.00	15.42	.0
01-17-61100-000	MAINTENANCE BUILDING	148.72	694.98	3,000.00 (	2,305.02)	23.2
01-17-61200-000	MAINTENANCE (EQUIPMENT)	.00	49.27	500.00 (	450.73)	9.9
01-17-61300-000	SUPPLIES (VEHICLE)	.00	.00	.00	.00	.0
01-17-61700-000	MAINTENANCE (GROUNDS)	.00	34.68	1,700.00 (	1,665.32)	2.0
01-17-62900-000	MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000	OFFICE SUPPLIES	70.76	947.98	4,000.00 (	3,052.02)	23.7
01-17-65400-000	GENERAL SUPPLIES	423.32	2,637.17	5,000.00 (	2,362.83)	52.7
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	16,616.10	20,000.00 (	3,383.90)	83.1
01-17-83000-000	EQUIPMENT	.00	906.53	1,100.00 (	193.47)	82.4
01-17-89000-000	OTHER IMPROVEMENTS	.00	.00	.00	.00	.0
01-17-91100-000	COMMUNITY RELATIONS	.00	771.73	25,000.00 (	24,228.27)	3.1
01-17-92000-000	CONTINGENCY	.00	.00	40,000.00 (	40,000.00)	.0
01-17-92900-000	MISCELLANEOUS CHARGES	.00	.00	1,000.00 (	1,000.00)	.0
01-17-99900-000	INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
01-17-99910-000	TRANSFER AMBULANCE FUND	9,500.00	66,500.00	114,000.00 (	47,500.00)	58.3
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	16,354.25	114,479.75	196,251.00 (	81,771.25)	58.3
TOTAL MUNICIPAL BUILDING		53,519.98	461,347.47	839,541.00 (	378,193.53)	55.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

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	7,154.20	39,437.99	72,600.00 (	33,162.01)	54.3
01-18-53310-000 DEVELOPER LEGAL EXPENSE	60.00	16,478.00	40,000.00 (	23,522.00)	41.2
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	66.00	66.00	100.00 (	34.00)	66.0
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	100.00	140.00	240.0
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	 7,280.20	 56,221.99	 114,000.00 (	57,778.01)	 49.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

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)	18,855.60	105,203.26	178,500.00 (	73,296.74)	58.9
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	.00	2,562.46	.00	2,562.46	.0
01-19-42500-000 SICK PAY	166.27	389.09	.00	389.09	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	1,729.42	10,454.81	18,514.00 (	8,059.19)	56.5
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	.00	.00	5,000.00 (	5,000.00)	.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	69.73	835.06	1,500.00 (	664.94)	55.7
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	1,026.00	1,803.37	1,000.00	803.37	180.3
01-19-56200-000 TRAVEL EXPENSES	237.58	502.54	1,500.00 (	997.46)	33.5
01-19-56400-000 TUITION	.00	.00	700.00 (	700.00)	.0
01-19-56500-000 PUBLICATIONS	.00	9.50	500.00 (	490.50)	1.9
01-19-56600-000 CONFERENCE EXPENSES	.00	1,355.71	1,000.00	355.71	135.6
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	139.16	787.52	1,000.00 (	212.48)	78.8
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	542.60	1,000.00 (	457.40)	54.3
01-19-91100-000 COMMUNITY RELATIONS	125.00	672.72	2,000.00 (	1,327.28)	33.6
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL CITY MANAGER	22,348.76	125,118.64	212,214.00 (	87,095.36)	59.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	99,257.25	771,667.95	1,395,880.00	(624,212.05)	55.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>PUBLIC SAFETY</u>					

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	140,046.95	879,885.55	1,563,381.00	(683,495.45)	56.3
01-21-42200-000 SALARIES - PART-TIME	2,353.22	11,218.25	73,630.00	(62,411.75)	15.2
01-21-42300-000 SALARIES - OVERTIME	19,046.43	68,513.59	114,240.00	(45,726.41)	60.0
01-21-42400-000 SALARIES - VACATION PAY	5,167.07	68,209.99	102,000.00	(33,790.01)	66.9
01-21-42500-000 SALARIES - SICK PAY	2,478.86	10,073.24	22,440.00	(12,366.76)	44.9
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	984.66	8,859.63	18,000.00	(9,140.37)	49.2
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	24,561.78	119,932.26	120,488.00	(555.74)	99.5
01-21-45100-000 HEALTH INSURANCE	26,451.88	170,764.15	283,642.00	(112,877.85)	60.2
01-21-47100-000 UNIFORM ALLOWANCE	230.11	11,647.98	20,000.00	(8,352.02)	58.2
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	890.07	12,898.79	26,000.00	(13,101.21)	49.6
01-21-51300-000 MAINTENANCE - VEHICLE	861.12	12,821.21	20,000.00	(7,178.79)	64.1
01-21-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000 MEDICAL SERVICES	.00	1,598.96	1,000.00	598.96	159.9
01-21-53700-000 DATA PROCESSING SERVICES	.00	17,791.58	20,000.00	(2,208.42)	89.0
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	620.00	2,000.00	(1,380.00)	31.0
01-21-55100-000 POSTAGE	.00	246.73	1,000.00	(753.27)	24.7
01-21-55200-000 TELEPHONE	1,456.95	8,714.61	20,000.00	(11,285.39)	43.6
01-21-55300-000 PUBLISHING	.00	198.00	1,500.00	(1,302.00)	13.2
01-21-55400-000 PRINTING	.00	540.00	2,500.00	(1,960.00)	21.6
01-21-56100-000 DUES	.00	96.50	2,200.00	(2,103.50)	4.4
01-21-56200-000 TRAVEL EXPENSES	175.92	898.81	2,000.00	(1,101.19)	44.9
01-21-56300-000 TRAINING	289.63	7,423.88	15,000.00	(7,576.12)	49.5
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	.00	.00	.0
01-21-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-21-57100-000 UTILITIES	97.14	760.84	1,176.00	(415.16)	64.7
01-21-57800-000 ANIMAL CONTROL	.00	2,227.85	7,000.00	(4,772.15)	31.8
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	164.29	1,492.94	3,000.00	(1,507.06)	49.8
01-21-65100-000 OFFICE SUPPLIES	306.41	4,278.75	8,500.00	(4,221.25)	50.3
01-21-65200-000 OPERATING SUPPLIES	612.96	3,695.74	10,000.00	(6,304.26)	37.0
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	4,808.96	37,312.58	58,000.00	(20,687.42)	64.3
01-21-65800-000 PRISONER SUPPLIES	.00	129.00	1,000.00	(871.00)	12.9
01-21-65900-000 DARE ACCOUNT EXPENSES	.00	.00	.00	.00	.0
01-21-66200-000 K9 SUPPLIES	43.32	43.32	300.00	(256.68)	14.4
01-21-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	(2,618.04)	40,000.00	(42,618.04)	(6.6)
01-21-83500-000 CAPITAL OUTLAY - SAFETY EQUIP.	.00	.00	.00	.00	.0
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	(5,194.57)	52,431.26	54,000.00	(1,568.74)	97.1
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	.00	454.07	2,500.00	(2,045.93)	18.2
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 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL POLICE DEPARTMENT	225,833.16	1,513,162.02	2,617,247.00	(1,104,084.98)	57.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	75,222.57	476,055.32	861,900.00 (	385,844.68)	55.2
01-22-42200-000 SALARIES - PART-TIME	3,362.25	38,139.95	58,300.00 (	20,160.05)	65.4
01-22-42300-000 SALARY EXPENSE - OVERTIME	8,619.76	88,209.96	106,080.00 (	17,870.04)	83.2
01-22-42400-000 SALARIES - VACATION PAY	4,239.87	54,810.99	.00	54,810.99	.0
01-22-42500-000 SALARIES - SICK PAY	280.37	11,715.04	.00	11,715.04	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	18,680.90	91,221.52	91,639.00 (	417.48)	99.5
01-22-45100-000 HEALTH INSURANCE	13,351.17	91,472.92	154,043.00 (	62,570.08)	59.4
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	4,206.16	10,072.71	9,800.00	272.71	102.8
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	148.25	1,135.50	8,000.00 (	6,864.50)	14.2
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	13.00	7,781.27	6,000.00	1,781.27	129.7
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	275.97	4,956.68	8,000.00 (	3,043.32)	62.0
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	280.00	4,500.00 (	4,220.00)	6.2
01-22-53700-000 DATA PROCESSING SERVICES	.00	.00	.00	.00	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	4,196.51	21,075.44	35,000.00 (	13,924.56)	60.2
01-22-55100-000 POSTAGE	.00	67.38	200.00 (	132.62)	33.7
01-22-55200-000 TELEPHONE	615.49	4,272.60	8,300.00 (	4,027.40)	51.5
01-22-55400-000 PRINTING	510.79	683.17	500.00	183.17	136.6
01-22-56100-000 DUES	225.00	1,049.00	1,000.00	49.00	104.9
01-22-56200-000 TRAVEL EXPENSES	.00	1,697.67	1,750.00 (	52.33)	97.0
01-22-56300-000 TRAINING	234.48	3,463.25	8,500.00 (	5,036.75)	40.7
01-22-56400-000 TUITION REIMBURSEMENT	.00	810.68	2,500.00 (	1,689.32)	32.4
01-22-56500-000 PUBLICATIONS	.00	693.16	1,500.00 (	806.84)	46.2
01-22-57100-000 UTILITIES	1,097.14	18,221.91	30,300.00 (	12,078.09)	60.1
01-22-59200-000 GENERAL INSURANCE	.00	.00	1,000.00 (	1,000.00)	.0
01-22-59400-000 LEASE OR RENTALS	.00	3,225.00	2,100.00	1,125.00	153.6
01-22-61000-000 MAINTENANCE SUPPLIES	.00	.00	.00	.00	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	164.85	2,506.61	3,000.00 (	493.39)	83.6
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	61.06	3,127.94	5,000.00 (	1,872.06)	62.6
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	176.06	1,162.92	5,000.00 (	3,837.08)	23.3
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	346.69	2,055.37	2,500.00 (	444.63)	82.2
01-22-65200-000 OPERATING SUPPLIES	777.02	5,753.46	12,000.00 (	6,246.54)	48.0
01-22-65400-000 JANITORIAL SUPPLIES	296.49	1,137.71	2,500.00 (	1,362.29)	45.5
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,236.34	9,469.09	11,000.00 (	1,530.91)	86.1
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00 (	1,000.00)	.00 (	1,000.00)	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	2,400.00 (	2,400.00)	.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	 138,338.19	 955,324.22	 1,444,312.00 (	488,987.78)	 66.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

		FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
TOTAL PUBLIC SAFETY	364,171.35	2,468,486.24	4,061,559.00	(1,593,072.76)	60.8	

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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PUBLIC WORKS

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	48,509.00	333,508.46	618,446.00	(284,937.54)	53.9
01-41-42200-000 SALARIES (PART-TIME)	.00	12,227.57	12,000.00	227.57	101.9
01-41-42300-000 SALARY EXPENSE-OVERTIME	3,170.83	5,516.41	55,080.00	(49,563.59)	10.0
01-41-42400-000 VACATION	2,300.26	30,438.24	.00	30,438.24	.0
01-41-42500-000 SICK	488.84	3,043.97	.00	3,043.97	.0
01-41-42600-000 SALARIES-PAGER PAY	1,315.78	8,591.35	18,600.00	(10,008.65)	46.2
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	10,346.96	68,415.03	109,029.00	(40,613.97)	62.8
01-41-47100-000 UNIFORM ALLOWANCE	60.00	435.00	1,000.00	(565.00)	43.5
01-41-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000 CLOTHING ACQUISITION	1,096.68	1,645.24	2,000.00	(354.76)	82.3
01-41-51100-000 MAINTENANCE (BUILDING)	.00	150.00	2,500.00	(2,350.00)	6.0
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	3,048.88	16,500.00	(13,451.12)	18.5
01-41-51300-000 MAINT.SERVICE-VEHICLE	1,833.54	8,273.52	15,000.00	(6,726.48)	55.2
01-41-51400-000 MAINTENANCE STREET	3,785.00	16,797.53	23,500.00	(6,702.47)	71.5
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	.0
01-41-52900-000 MAINTENANCE OTHER	.00	3,921.00	5,000.00	(1,079.00)	78.4
01-41-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-41-53600-000 JANITORIAL SERVICES	227.16	1,721.84	3,000.00	(1,278.16)	57.4
01-41-54900-000 OTHER PROFESSIONAL SERVICES	4,534.00	9,525.04	12,500.00	(2,974.96)	76.2
01-41-55100-000 POSTAGE	.00	20.33	200.00	(179.67)	10.2
01-41-55200-000 TELEPHONE	369.65	2,664.94	4,900.00	(2,235.06)	54.4
01-41-55300-000 PUBLISHING	.00	418.64	350.00	68.64	119.6
01-41-55600-000 DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000 TRAVEL EXPENSES	.00	24.79	500.00	(475.21)	5.0
01-41-56300-000 TRAINING	.00	.00	1,500.00	(1,500.00)	.0
01-41-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000 UTILITIES	865.65	6,349.51	16,000.00	(9,650.49)	39.7
01-41-57200-000 STREET LIGHTING	9,838.02	76,278.33	146,500.00	(70,221.67)	52.1
01-41-57800-000 ANIMAL CONTROL	.00	.00	.00	.00	.0
01-41-59400-000 LEASE OR RENTALS	.00	.00	3,000.00	(3,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	.00	551.91	3,000.00	(2,448.09)	18.4
01-41-61200-000 MAINTENANCE (EQUIPMENT)	5,225.18	9,400.60	16,000.00	(6,599.40)	58.8
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	1,312.54	18,519.20	35,000.00	(16,480.80)	52.9
01-41-61400-000 SUPPLIES STREETS	2,288.20	38,215.71	50,000.00	(11,784.29)	76.4
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	105,000.00	(105,000.00)	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	.00	5,723.36	15,000.00	(9,276.64)	38.2
01-41-62900-000 SUPPLIES OTHER	199.92	5,162.75	10,000.00	(4,837.25)	51.6
01-41-65100-000 OFFICE SUPPLIES	809.86	1,222.16	1,500.00	(277.84)	81.5
01-41-65200-000 OPERATING SUPPLIES	411.87	3,059.81	8,000.00	(4,940.19)	38.3
01-41-65300-000 SMALL TOOLS	239.95	1,269.10	3,500.00	(2,230.90)	36.3
01-41-65400-000 JANITORIAL SUPPLIES	73.05	408.61	1,000.00	(591.39)	40.9
01-41-65500-000 GASOLINE/OIL	6,025.05	38,013.74	60,000.00	(21,986.26)	63.4
01-41-66100-000 SAFETY SUPPLIES	(.38)	1,477.29	3,500.00	(2,022.71)	42.2
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	19,200.00	73,372.82	73,800.00	(427.18)	99.4
01-41-84000-000 CAPITAL OUTLAY - VEHICLE	.00	67,737.30	102,000.00	(34,262.70)	66.4
01-41-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.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	124,526.61	857,149.98	1,565,405.00	(708,255.02)	54.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,342.83	29,998.27	58,344.00 (	28,345.73)	51.4
01-46-42200-000 SALARIES (PART-TIME)	.00	4,277.63	8,000.00 (	3,722.37)	53.5
01-46-42300-000 SALARY EXPENSE-OVERTIME	2.26	286.48	6,324.00 (	6,037.52)	4.5
01-46-42400-000 VACATION	417.04	4,368.71	.00	4,368.71	.0
01-46-42500-000 SICK PAY	52.13	56.14	.00	56.14	.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	1,146.72	7,579.50	13,002.00 (	5,422.50)	58.3
01-46-47100-000 UNIFORM ALLOWANCE	20.00	160.00	300.00 (	140.00)	53.3
01-46-47300-000 CLOTHING ACQUISITION	61.95	263.49	200.00	63.49	131.8
01-46-51100-000 MAINTENANCE (BUILDING)	.00	.00	500.00 (	500.00)	.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	430.00	1,000.00 (	570.00)	43.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	719.70	1,000.00 (	280.30)	72.0
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	2,605.00	3,000.00 (	395.00)	86.8
01-46-55200-000 TELEPHONE	47.69	335.30	900.00 (	564.70)	37.3
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	.00	.00	100.00 (	100.00)	.0
01-46-57100-000 UTILITIES	126.51	851.43	2,200.00 (	1,348.57)	38.7
01-46-61100-000 MAINTENANCE BUILDING	.00	.00	300.00 (	300.00)	.0
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	68.95	1,200.00 (	1,131.05)	5.8
01-46-61300-000 SUPPLIES (VEHICLE)	.00	488.17	500.00 (	11.83)	97.6
01-46-61400-000 SUPPLIES ROAD	.00	.00	.00	.00	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	65.50	1,500.00 (	1,434.50)	4.4
01-46-62900-000 SUPPLIES OTHER	.00	.00	.00	.00	.0
01-46-65200-000 OPERATING SUPPLIES	.00	73.01	1,500.00 (	1,426.99)	4.9
01-46-65300-000 SMALL TOOLS	.00	.00	1,000.00 (	1,000.00)	.0
01-46-65400-000 JANITORIAL SUPPLIES	.00	.00	150.00 (	150.00)	.0
01-46-65500-000 GASOLINE/OIL	213.50	3,633.46	5,500.00 (	1,866.54)	66.1
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	7,037.00	7,500.00 (	463.00)	93.8
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	6,430.63	63,297.74	115,120.00 (	51,822.26)	55.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	10,985.62	79,709.09	206,749.00 (	127,039.91)	38.6
01-48-42200-000 SALARIES-PART-TIME	374.57	374.57	11,280.00 (	10,905.43)	3.3
01-48-42400-000 VACATION	547.90	4,317.42	.00	4,317.42	.0
01-48-42500-000 SICK	207.14	808.63	.00	808.63	.0
01-48-45100-000 HEALTH INSURANCE	2,293.44	15,159.00	27,000.00 (	11,841.00)	56.1
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)	.00	398.50	1,000.00 (	601.50)	39.9
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,500.00 (	1,500.00)	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	1,233.00	1,409.94	1,450.00 (	40.06)	97.2
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	6,444.15	27,493.60	88,000.00 (	60,506.40)	31.2
01-48-54900-000 OTHER PROFESSIONAL SERVICES	130.26	2,444.63	3,200.00 (	755.37)	76.4
01-48-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-48-55200-000 TELEPHONE	154.00	1,060.92	2,400.00 (	1,339.08)	44.2
01-48-55300-000 PUBLISHING	65.00	65.00	250.00 (	185.00)	26.0
01-48-56100-000 DUES	126.00	126.00	500.00 (	374.00)	25.2
01-48-56200-000 TRAVEL EXPENSES	.00	80.00	1,600.00 (	1,520.00)	5.0
01-48-56300-000 TRAINING	158.00	238.00	1,000.00 (	762.00)	23.8
01-48-56500-000 PUBLICATIONS	.00	144.50	600.00 (	455.50)	24.1
01-48-57100-000 UTILITIES	47.91	1,692.88	3,500.00 (	1,807.12)	48.4
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	162.22	2,800.00 (	2,637.78)	5.8
01-48-65100-000 OFFICE SUPPLIES	34.26	170.19	1,300.00 (	1,129.81)	13.1
01-48-65300-000 SMALL TOOLS	87.78	526.16	700.00 (	173.84)	75.2
01-48-65400-000 JANITORIAL SUPPLIES	71.47	238.32	400.00 (	161.68)	59.6
01-48-65500-000 GASOLINE & OIL	269.78	2,369.81	2,800.00 (	430.19)	84.6
01-48-67000-000 PRINT MATERIALS	.00	7.75	150.00 (	142.25)	5.2
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	6,500.00 (	6,500.00)	.0
01-48-82000-000 BUILDING	.00	.00	2,200.00 (	2,200.00)	.0
01-48-83000-000 EQUIPMENT	.00	3,519.21	3,400.00	119.21	103.5
01-48-84000-000 VEHICLES	.00	893.00	.00	893.00	.0
01-48-87000-000 FURNITURE	.00	.00	900.00 (	900.00)	.0
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	.00	.00	.0
TOTAL ENGINEERING	23,230.28	143,409.34	371,179.00 (	227,769.66)	38.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	154,187.52	1,063,857.06	2,051,704.00	(987,846.94)	51.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	16,377.91	118,835.94	226,317.00 (	107,481.06)	52.5
01-44-42200-000 SALARIES (PART-TIME)	1,905.38	9,903.80	16,974.00 (	7,070.20)	58.4
01-44-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-44-42400-000 VACATION	3,526.00	15,181.80	.00	15,181.80	.0
01-44-42500-000 SICK	32.73	235.27	.00	235.27	.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	3,468.54	23,184.10	37,029.00 (	13,844.90)	62.6
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	500.00 (	500.00)	.0
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	648.27	1,000.00 (	351.73)	64.8
01-44-52900-000 NUISANCE ABATEMENT	.00	2,299.00	1,000.00	1,299.00	229.9
01-44-53000-000 PROFESSIONAL SERVICES	798.75	798.75	.00	798.75	.0
01-44-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-44-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-44-53400-000 MEDICAL SERVICES	.00	.00	.00	.00	.0
01-44-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	2,185.71	10,000.00 (	7,814.29)	21.9
01-44-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-44-55200-000 TELEPHONE	200.35	951.36	2,000.00 (	1,048.64)	47.6
01-44-55300-000 PUBLISHING	443.25	2,575.78	2,000.00	575.78	128.8
01-44-55400-000 PRINTING	.00	95.00	1,000.00 (	905.00)	9.5
01-44-56100-000 DUES	66.00	1,259.00	1,100.00	159.00	114.5
01-44-56200-000 TRAVEL EXPENSES	71.42	93.62	500.00 (	406.38)	18.7
01-44-56300-000 TRAINING	29.00	29.00	1,200.00 (	1,171.00)	2.4
01-44-56500-000 PUBLICATIONS	.00	168.50	1,000.00 (	831.50)	16.9
01-44-56600-000 CONFERENCE EXPENSES	.00	.00	750.00 (	750.00)	.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	66.54	400.00 (	333.46)	16.6
01-44-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65100-000 OFFICE SUPPLIES	21.03	677.50	1,500.00 (	822.50)	45.2
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	132.12	1,283.05	2,000.00 (	716.95)	64.2
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	190.88	600.00 (	409.12)	31.8
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	.00	.00	.0
01-44-87000-000 FURNITURE	.00	.00	500.00 (	500.00)	.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	27,072.48	180,662.87	307,370.00 (	126,707.13)	58.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

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)	8,824.17	68,090.07	124,193.00 (	56,102.93)	54.8
01-61-42100-000 SALARIES (FULL-TIME)	3,482.04	27,258.08	46,342.00 (	19,083.92)	58.8
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	1,863.28	4,860.37	.00	4,860.37	.0
01-61-42500-000 SICK	190.74	2,691.03	.00	2,691.03	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	2,876.14	19,153.10	31,516.00 (	12,362.90)	60.8
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	.00	3,100.50	3,500.00 (	399.50)	88.6
01-61-55100-000 POSTAGE	.00	71.36	250.00 (	178.64)	28.5
01-61-55200-000 TELEPHONE	131.48	945.59	3,000.00 (	2,054.41)	31.5
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	.00	250.00	500.00 (	250.00)	50.0
01-61-56200-000 TRAVEL EXPENSES	58.75	1,312.14	3,000.00 (	1,687.86)	43.7
01-61-56300-000 TRAINING	.00	.00	1,000.00 (	1,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	.00	250.00 (	250.00)	.0
01-61-56600-000 CONFERENCE	40.00	653.63	1,000.00 (	346.37)	65.4
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	261.71	879.96	1,500.00 (	620.04)	58.7
01-61-65200-000 OPERATING SUPPLIES	71.48	90.42	500.00 (	409.58)	18.1
01-61-83000-000 EQUIPMENT	21.04	2,256.30	7,000.00 (	4,743.70)	32.2
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	121.50	750.00 (	628.50)	16.2
TOTAL ECONOMIC DEVELOPMENT	17,820.83	131,734.05	224,301.00 (	92,566.95)	58.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING NOVEMBER 30, 2011

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	44,893.31	312,396.92	531,671.00	(219,274.08)	58.8
TOTAL FUND EXPENDITURES	662,509.43	4,616,408.17	8,040,814.00	(3,424,405.83)	57.4
NET REVENUE OVER EXPENDITURES	(162,214.45)	509,847.93	39,265.00	470,582.93	1298.5

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 7 Months Ending November 30, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	690	29,919	31,100	1,181 -	96.20
Insurance	3,363	145,933	147,246	1,313 -	99.11
Illinois Municipal Retirement	44,440	216,999	218,049	1,050 -	99.52
Social Security	4,042	175,049	176,177	1,128 -	99.36
Ambulance	9,602	67,306	116,000	48,694 -	58.02
Economic Development	0	0	0	0	.00
Motor Fuel Tax	20,464	235,146	1,096,542	861,396 -	21.44
Utility Tax	30,655	217,705	350,200	132,495 -	62.17
Travel and Tourism	18,593	133,814	240,200	106,386 -	55.71
Sales Tax	78,642	536,305	884,500	348,195 -	60.63
TIF	39,183	502,530	538,554	36,024 -	93.31
Foreign Fire Insurance	0	18	18,060	18,042 -	.10
Capital Improvement	538	759,357	5,344,284	4,584,927 -	14.21
Stormwater Management	81	36,298	41,300	5,002 -	87.89
Technology Park	9	100	516,200	516,100 -	.02
Debt Service	0	0	0	0	.00
Solid Waste	43,430	381,578	855,500	473,923 -	44.60
Technology Center	40,578	284,184	560,010	275,826 -	50.75
Airport	36,885	584,958	1,765,196	1,180,238 -	33.14
Railroad	6,516	308,930	5,296,500	4,987,570 -	5.83
Health Insurance	107,023	743,958	1,547,500	803,542 -	48.07
Administrative Services	47,834	334,838	574,008	239,170 -	58.33
Total Revenues	532,570	5,694,927	20,317,126	14,622,199 -	28.03

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 7 Months Ending November 30, 2011**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	926	28,551	31,000	2,449 -	92.10
Insurance	12,165	152,157	276,000	123,843 -	55.13
Illinois Municipal Retirement	17,129	128,036	222,360	94,324 -	57.58
Social Security	14,969	113,756	188,700	74,944 -	60.28
Ambulance	669	23,064	209,800	186,736 -	10.99
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	207,482	1,310,142	1,102,660 -	15.84
Utility Tax	0	293,946	535,000	241,054 -	54.94
Travel and Tourism	346	124,990	307,800	182,810 -	40.61
Sales Tax	0	621,498	2,158,018	1,536,520 -	28.80
TIF	1,661	1,837,542	2,278,373	440,831 -	80.65
Foreign Fire Insurance	0	8,343	16,000	7,657 -	52.14
Capital Improvement	10,821	698,121	5,710,284	5,012,163 -	12.23
Stormwater Management	0	9,273	311,000	301,727 -	2.98
Technology Park	1,225	36,768	276,048	239,280 -	13.32
Debt Service	0	0	0	0	.00
Solid Waste	74,100	519,818	942,407	422,589 -	55.16
Technology Center	38,404	272,701	319,883	47,182 -	85.25
Airport	14,545	648,283	1,808,183	1,159,900 -	35.85
Railroad	537,220	910,606	5,519,312	4,608,706 -	16.50
Health Insurance	123,024	908,727	1,535,000	626,273 -	59.20
Administrative Services	37,163	286,027	582,058	296,031 -	49.14
Total Expenses	884,367	7,829,689	24,537,368	16,707,679 -	31.91
Revenue Over Expenses	351,797 -	2,134,762 -	4,220,242 -	2,085,480	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND November 30, 2011 and 2010

	November 30, 2011	November 30, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	17,278,882	14,668,683
Less: Accumulated Depreciation	(4,927,132)	(4,556,455)
Net Plant in Service	12,351,749	10,112,228
CURRENT ASSETS		
Cash & Investments	572,243	583,773
Customer Accounts Receivable	208,972	184,853
Other Accounts Receivable	49,666	51,611
Inventory		15,525
Prepaid Expenses	1,343	1,157
Total Current Assets	832,225	836,919
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	13,183,974	10,949,147
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	10,065,115	7,740,503
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	10,248,803	7,924,191
LIABILITIES		
Current Liabilities:		
Accounts Payable	39,959	28,710
Accrued Liabilities	84,338	58,346
Total Current Liabilities	124,297	87,055
Non-Current Liabilities:		
Note Payable - Associated Company	2,810,874	2,937,900
Other Non-Current Liabilities		
Total Non-Current Liabilities	2,810,874	2,937,900
Total Liabilities	2,935,171	3,024,955
TOTAL LIABILITIES AND EQUITY	13,183,974	10,949,147

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 7 Months Ending November 30, 2011 and 2010

	2011	2010	Variance	%
OPERATING REVENUES				
Residential Sales	439,407	442,594	(3,187)	99.3
Commercial Sales	321,380	321,152	228	100.1
Industrial Sales	308,910	353,680	(44,770)	87.3
Interdepartmental Sales	9,132	9,994	(861)	91.4
Other Operating Revenues	69,701	54,606	15,095	127.6
Total Operating Revenues	1,148,531	1,182,026	(33,495)	97.2
OPERATING EXPENSES				
Source of Supply - Operations	118,590	133,692	(15,102)	88.7
Source of Supply - Maintenance	(6,015)	17,697	(23,712)	(34.0)
Water Treatment - Operations	82,260	81,401	859	101.1
Water Treatment - Maintenance	6,326	5,445	881	116.2
Distribution - Operations	43,421	42,098	1,323	103.1
Distribution - Maintenance	171,286	139,466	31,820	122.8
Customer Accounts	61,485	58,826	2,658	104.5
Administrative and General	68,327	75,322	(6,995)	90.7
Depreciation	208,750	196,026	12,724	106.5
Indirect Transfers to Municipality				.0
Total Operating Expenses	754,430	749,973	4,457	100.6
Operating Income (Loss)	394,101	432,053	(37,952)	91.2
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	400	760	(360)	52.6
Investment Income	817	693	124	117.9
Merchandising, Jobbing & Contract Income	895	1,339	(444)	66.9
Merchandising, Jobbing & Contract Expense	(788)	(630)	(158)	(125.0)
Interest Expense	(7,203)	(14,305)	7,103	(50.4)
Total Non-Operating Revenue (Expense)	(5,879)	(12,144)	6,265	(48.4)
Net Income Before Amortizations	388,222	419,909	(31,687)	92.5
Amortization of Contributions in Aid of Construction				.0
Net Income	388,222	419,909	(31,687)	92.5
Operating Transfers In (Out)	(49,832)	(44,728)	(5,104)	(111.4)
Increase (Decrease) in Retained Earnings	338,390	375,181	(36,791)	90.2
RETAINED EARNINGS – Beginning of Period	9,726,725	7,365,322	2,361,403	132.1
RETAINED EARNINGS – END OF PERIOD	10,065,115	7,740,503	2,324,611	130.0

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
November 30, 2011 and 2010

	November 30, 2011	November 30, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	35,130,916	33,138,806
Less: Accumulated Depreciation	(17,343,822)	(16,481,597)
Net Plant in Service	17,787,095	16,657,209
CURRENT ASSETS		
Cash & Investments	381,710	530,850
Customer Accounts Receivable	765,896	800,656
Other Accounts Receivable	75,865	70,798
Inventory	3,480	3,728
Prepaid Expenses	2,439	1,813
Total Current Assets	1,229,390	1,407,845
RESTRICTED FUNDS	3,231,735	3,033,879
NON-CURRENT ASSETS		
Unamortized Loss	92,713	131,077
Note Receivable - Associated Company	2,810,874	2,937,900
Total Non-Current Assets	2,903,587	3,068,977
TOTAL ASSETS	25,151,807	24,167,910
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,255,008	12,473,571
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	21,223,773	19,442,336
LIABILITIES		
Current Liabilities:		
Accounts Payable	92,564	76,375
Accrued Liabilities	49,172	23,578
Total Current Liabilities	141,736	99,953
Non-Current Liabilities:		
Bonds Payable	3,771,329	4,604,457
Unamortized Premium on Long-Term Debt	14,969	21,164
Total Non-Current Liabilities	3,786,299	4,625,621
Total Liabilities	3,928,035	4,725,574
TOTAL LIABILITIES AND EQUITY	25,151,807	24,167,910

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 7 Months Ending November 30, 2011 and 2010

	2011	2010	Variance	%
OPERATING REVENUES				
Residential Sales	604,598	607,032	(2,434)	99.6
Commercial Sales	546,254	520,831	25,424	104.9
Industrial Sales	545,890	578,874	(32,984)	94.3
Interdepartmental Sales	2,386	2,499	(113)	95.5
Other Operating Revenues	20,044	16,135	3,909	124.2
Total Operating Revenues	1,719,173	1,725,371	(6,198)	99.6
OPERATING EXPENSES				
Collection - Operations	48,631	46,690	1,941	104.2
Collection - Maintenance	81,934	41,605	40,330	196.9
Pumping - Operations	268	309	(41)	86.7
Pumping - Maintenance	2,962	4,510	(1,548)	65.7
Treatment and Disposal - Operations	434,289	413,786	20,504	105.0
Treatment and Disposal - Maintenance	117,638	115,013	2,625	102.3
Customer Accounts	70,299	66,062	4,237	106.4
Administrative and General	99,751	108,961	(9,210)	91.6
Depreciation	492,297	474,256	18,041	103.8
Total Operating Expenses	1,348,070	1,271,191	76,878	106.1
Operating Income (Loss)	371,103	454,179	(83,076)	81.7
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	7,639	9,190	(1,551)	83.1
Non Utility Income	715,381		715,381	.0
Merchandising, Jobbing & Contract Income	8,021	7,662	359	104.7
Merchandising, Jobbing & Contract Expense	(1,977)	(1,957)	(20)	(101.0)
Amortization Expense	(18,766)	(18,766)		(100.0)
Interest Expense	(100,560)	(79,426)	(21,134)	(126.6)
Total Non-Operating Revenue (Expense)	609,739	(83,297)	693,035	732.0
Net Income Before Amortizations	980,842	370,883	609,959	264.5
Amortization of Contributions in Aid of Construction				.0
Net Income	980,842	370,883	609,959	264.5
Operating Transfers In (Out)	(74,332)	(73,008)	(1,325)	(101.8)
Increase (Decrease) in Retained Earnings	906,509	297,875	608,634	304.3
RETAINED EARNINGS – Beginning of Period	13,348,499	12,175,696	1,172,803	109.6
RETAINED EARNINGS – END OF PERIOD	14,255,008	12,473,571	1,781,437	114.3

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND
November 30, 2011 and 2010

	November 30, 2011	November 30, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	67,619,654	65,704,108
Less: Accumulated Depreciation	(34,492,318)	(32,016,307)
Net Plant in Service	33,127,337	33,687,801
CURRENT ASSETS		
Cash & Investments	8,630,228	6,405,473
Customer Accounts Receivable	3,069,292	2,885,646
Other Accounts Receivable		
Inventory	1,721,328	1,048,898
Prepaid Expenses	185,971	182,546
Total Current Assets	13,606,819	10,522,564
RESTRICTED ASSETS	9,626,469	9,971,451
NON-CURRENT ASSETS		
Unamortized Loss	118,276	210,012
Other Deferred Debits	86,453	106,028
Interdepartmental Loan Receivable	1,386,144	1,487,675
Total Non-Current Assets	1,590,873	1,803,714
TOTAL ASSETS	57,951,498	55,985,530
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	43,462,710	40,576,913
Contribution in Aid of Construction (Net)		
Total Equity	43,462,710	40,576,913
LIABILITIES		
Current Liabilities:		
Accounts Payable	1,402,213	1,350,861
Accrued Liabilities	180,319	173,937
Total Current Liabilities	1,582,532	1,524,798
Non-Current Liabilities:		
Bonds Payable	12,414,175	13,374,348
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	492,081	509,471
Total Non-Current Liabilities	12,906,256	13,883,819
Total Liabilities	14,488,788	15,408,617
TOTAL LIABILITIES AND EQUITY	57,951,498	55,985,530

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 7 Months Ending November 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>	<u>Variance</u>	<u>%</u>
OPERATING REVENUES				
Residential	3,156,994	3,008,845	148,149	104.9
Small General Service	2,720,924	2,490,540	230,383	109.3
Large General Service	9,762,039	8,993,629	768,410	108.5
Public Street Lighting	78,382	78,385 (	3)	100.0
Interdepartmental	224,524	281,432 (	56,908)	79.8
Forfeited Discounts	40,826	49,584 (	8,758)	82.3
Other Operating Revenues	45,852	44,049	1,803	104.1
	<u>16,029,541</u>	<u>14,946,465</u>	<u>1,083,076</u>	<u>107.3</u>
OPERATING EXPENSES				
Purchased Power	8,996,344	8,194,190	802,154	109.8
Generation - Operation	305,549	483,466 (	177,917)	63.2
Generation - Maintenance	266,435	156,199	110,236	170.6
Transmission - Operation	1,357	1,906 (	549)	71.2
Distribution - Operation	458,743	456,336	2,406	100.5
Distribution - Maintenance	303,058	320,773 (	17,715)	94.5
Depreciation	1,184,595	1,107,621	76,974	107.0
Taxes Other Than Income Taxes	74,988	85,611 (	10,623)	87.6
Customer Accounts	202,902	190,539	12,363	106.5
Administrative & General	1,051,590	892,694	158,896	117.8
Indirect Transfers to Municipality				.0
	<u>12,845,561</u>	<u>11,889,335</u>	<u>956,227</u>	<u>108.0</u>
Operating Income (Loss)	<u>3,183,980</u>	<u>3,057,130</u>	<u>126,850</u>	<u>104.2</u>
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	13,451	20,337 (	6,886)	66.1
Merchandising, Jobbing & Contract Income		5,660 (	5,660)	.0
Merchandising, Jobbing & Contract Expense	(140,968)	(92,921)	(48,047)	(151.7)
Amortization Expense	(14,599)	(14,599)		(100.0)
Interest Expense	(350,603)	(363,569)	12,966	(96.4)
Non-Operating Revenue (Expense)	19	8,945 (	8,926)	.2
	<u>(492,700)</u>	<u>(436,147)</u>	<u>(56,553)</u>	<u>(113.0)</u>
Increase (Decrease) in Retained Earnings Before Operating Transfers	2,691,280	2,620,983	70,297	102.7
Operating Transfers In (Out)	(809,218)	(740,220)	(68,997)	(109.3)
Increase (Decrease) in Retained Earnings	1,882,062	1,880,762	1,300	100.1
RETAINED EARNINGS – Beginning of Period	<u>41,580,648</u>	<u>38,696,150</u>	<u>2,884,497</u>	<u>107.5</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>43,462,710</u></u>	<u><u>40,576,913</u></u>	<u><u>2,885,797</u></u>	<u><u>107.1</u></u>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS

November 30, 2011 and 2010

	November 30, 2011	November 30, 2010
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,056,308	2,955,248
Tech Center Building		
Less: Accumulated Depreciation	(2,435,022)	(2,403,283)
Net Plant in Service	621,286	551,966
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(67,653)	(58,204)
Customer Accounts Receivable	21,035	55,968
Miscellaneous Accounts Receivable		5,239
Prepaid Expenses	3,557	4,855
Inventory	31,852	72,235
Total Current Assets	(11,209)	80,093
TOTAL ASSETS	610,077	632,059
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(313,996)	(270,103)
Revenue over Expenditures	72,336	923
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	111,262	83,742
LIABILITIES		
Current Liabilities:		
Accounts Payable	7,230	14,318
Accrued Liabilities	26,894	15,454
Other Liabilities		
Total Current Liabilities	34,124	29,772
Non-Current Liabilities:		
Interdepartmental Loan Payable	464,691	518,545
2008 Bonds Payable		
Total Non-Current Liabilities	464,691	518,545
Total Liabilities	498,815	548,317
TOTAL LIABILITIES AND EQUITY	610,077	632,059

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 7 Months Ending November 30, 2011 and 2010

	2011	2010	Variance	%
OPERATING REVENUES				
Network Administration Fees	311,925	251,264	60,660	124.1
VOIP Services	25,353	20,616	4,737	123.0
Misc Revenues		1,754	(1,754)	.0
Network and Hardware Support	1,125	5,855	(4,730)	19.2
Data Services	3,353	44,901	(41,548)	7.5
Fiber Internet Access	121,043	74,788	46,255	161.9
Dial-up Internet Access	14,814	18,266	(3,451)	81.1
Wireless Internet Access	62,075	82,710	(20,635)	75.1
Network Internet Access	11,898	11,898		100.0
Web Site Host	4,697	4,359	338	107.8
Web Site Development		98	(98)	.0
Activation Fee	25		25	.0
Wireless Installation		61	(61)	.0
Mailboxes	1,615	1,484	131	108.8
Forfeited Discounts	786	944	(159)	83.2
Total Operating Revenues	558,707	518,997	39,710	107.7
OPERATING EXPENSES				
Personnel	181,143	177,559	3,584	102.0
Insurance Benefits	35,453	35,480	(27)	99.9
Pension & Other Benefits	38,407	34,147	4,261	112.5
Contractual Services- Maintenance	17,208	39,101	(21,893)	44.0
Contractual Services- Professional	74,834	63,487	11,347	117.9
Contractual Services- Communications	26,936	67,940	(41,004)	39.7
Contractual Services- Professional Development	3,121	2,589	533	120.6
Service Charges	59,482	82,143	(22,661)	72.4
Commodities - Maintenance Supplies	141	7,412	(7,271)	1.9
Commodities - General Supplies	7,816	5,445	2,371	143.5
Other Expenditures	(345)	(636)	291	(54.2)
Depreciation	17,615	19,774	(2,159)	89.1
Transfer to Administrative Services	10,488	9,552	937	109.8
Total Operating Expenses	472,300	543,992	(71,693)	86.8
Operating Income (Loss)	86,408	(24,995)	111,403	345.7
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income		44,905	(44,905)	.0
Merchandising, Jobbing, & Contract Expense	(13,155)	(16,404)	3,249	(80.2)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(917)	(2,584)	1,667	(35.5)
Total Non-Operating Revenue (Expense)	(14,072)	25,918	(39,989)	(54.3)
Increase (Decrease) in Retained Earnings	72,336	923	71,413	7,837.4

ROCHELLE MUNICIPAL UTILITIES

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS – COMMUNICATIONS
For the 7 Months Ending November 30, 2011 and 2010**

	<u>2011</u>	<u>2010</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(313,996)</u>	<u>(270,103)</u>	<u>(43,893)</u>	<u>(116.3)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(241,660)</u></u>	<u><u>(269,180)</u></u>	<u><u>27,520</u></u>	<u><u>(89.8)</u></u>