

**CITY OF ROCHELLE**

**GENERAL FUND BUDGET SUMMARY  
For the 8 Months Ending December 31, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
<b>REVENUE</b>					
Taxes	0	1,273,136	1,319,474	46,338 -	96.49
Licenses and Permits	31,607	428,872	631,250	202,378 -	67.94
Intergovernmental Revenue	218,857	2,024,698	2,944,000	919,302 -	68.77
Fines, Forfeitures & Penalties	28,388	86,365	120,000	33,635 -	71.97
Public Charges for Services	112,531	592,937	829,344	236,407 -	71.49
Other Fees	20,037	184,381	302,849	118,468 -	60.88
Miscellaneous Revenues	3,167	38,786	54,000	15,214 -	71.83
Other Financing Sources	168,358	1,457,143	2,128,293	671,150 -	68.47
<b>Total Revenues</b>	<b>582,945</b>	<b>6,086,318</b>	<b>8,329,210</b>	<b>2,242,892 -</b>	<b>73.07</b>
<b>OPERATING EXPENSES</b>					
Mayor and City Council	5,137	39,685	65,200	25,515 -	60.87
City Manager	29,972	125,707	164,297	38,590 -	76.51
City Attorney	6,350	86,898	116,550	29,652 -	74.56
City Clerk	14,374	113,965	170,029	56,064 -	67.03
Police Department	224,180	1,962,927	2,939,819	976,892 -	66.77
Fire Department	126,803	1,134,473	1,630,878	496,405 -	69.56
Community Development	24,244	204,597	303,479	98,882 -	67.42
Engineering	20,113	187,888	299,376	111,488 -	62.76
Street Division	105,937	1,057,808	1,718,039	660,231 -	61.57
Cemetery Division	9,141	67,156	114,458	47,302 -	58.67
Municipal Building	40,740	332,608	524,635	192,027 -	63.40
Economic Development	20,038	161,265	248,697	87,432 -	64.84
<b>Total Expenses</b>	<b>627,028</b>	<b>5,474,978</b>	<b>8,295,457</b>	<b>2,820,479 -</b>	<b>66.00</b>
<b>Revenue Over Expenses</b>	<b>44,083 -</b>	<b>611,340</b>	<b>33,753</b>	<b>577,587</b>	

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

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
<b>TOTAL TAXES</b>	<b>.00</b>	<b>1,273,136.32</b>	<b>1,319,474.00</b>	<b>( 46,337.68 )</b>	<b>96.5</b>

<u>LICENSES &amp; PERMITS</u>					
01-11-32100 LIQUOR LICENSES	.00	22,250.00	16,800.00	5,450.00	132.4
01-11-32500 FRANCHISE LICENSE	.00	56,034.85	109,000.00	( 52,965.15 )	51.4
01-11-32510 TELECOMMUNICATIONS TAX	30,496.45	295,426.77	330,000.00	( 34,573.23 )	89.5
01-11-32520 VIDEO GAMING TAX	.00	.00	.00	.00	.0
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	1,111.00	49,085.00	100,000.00	( 50,915.00 )	49.1
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	.00	1,075.00	2,550.00	( 1,475.00 )	42.2
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>31,607.45</b>	<b>428,871.62</b>	<b>631,250.00</b>	<b>( 202,378.38 )</b>	<b>67.9</b>

<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	50,554.23	651,855.86	758,000.00	( 106,144.14 )	86.0
01-11-34200 REPLACEMENT TAX	12,318.90	82,245.50	180,000.00	( 97,754.50 )	45.7
01-11-34400 SALES TAX	143,285.66	1,193,925.16	1,850,000.00	( 656,074.84 )	64.5
01-11-34450 LOCAL USE TAX	12,697.93	95,665.50	156,000.00	( 60,334.50 )	61.3
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
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>218,856.72</b>	<b>2,024,698.02</b>	<b>2,944,000.00</b>	<b>( 919,301.98 )</b>	<b>68.8</b>

<u>FINES, FORFEITURES &amp; PENALTIES</u>					
01-11-35100 COURT FINES	28,387.95	86,364.59	120,000.00	( 33,635.41 )	72.0
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>28,387.95</b>	<b>86,364.59</b>	<b>120,000.00</b>	<b>( 33,635.41 )</b>	<b>72.0</b>

PUBLIC CHARGES FOR SERVICES

CITY OF ROCHELLE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	79,805.00	390,297.19	544,572.00	( 154,274.81 )	71.7
01-11-36611 AMBULANCE FEES OTHER	.00	.00	.00	.00	.0
01-11-36700 POLICE FEES	( 1,000.00 )	48,095.00	65,000.00	( 16,905.00 )	74.0
01-11-36800 FIRE PROTECTION FEES	3,699.75	29,598.00	44,772.00	( 15,174.00 )	66.1
01-11-36900 STREET DIVISION FEES	12,826.54	56,847.29	75,000.00	( 18,152.71 )	75.8
01-11-39960 WATER RECL SOLID WASTE CHARGE	17,200.00	68,100.00	100,000.00	( 31,900.00 )	68.1
<b>TOTAL PUBLIC CHARGES FOR SERVICES</b>	<b>112,531.29</b>	<b>592,937.48</b>	<b>829,344.00</b>	<b>( 236,406.52 )</b>	<b>71.5</b>

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	2,100.00	17,175.00	21,000.00	( 3,825.00 )	81.8
01-11-37650 GRAVE OPENING WINTER FEE	150.00	150.00	500.00	( 350.00 )	30.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	57,000.00	85,500.00	( 28,500.00 )	66.7
01-11-37900 OTHER REVENUES	10,362.42	91,087.66	124,349.00	( 33,261.34 )	73.3
01-11-37901 REIMBURSED DEVELOPER FEES	.00	12,971.25	66,000.00	( 53,028.75 )	19.7
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	300.00	5,997.00	5,500.00	497.00	109.0
<b>TOTAL OTHER FEES</b>	<b>20,037.42</b>	<b>184,380.91</b>	<b>302,849.00</b>	<b>( 118,468.09 )</b>	<b>60.9</b>

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	195.64	1,332.94	1,500.00	( 167.06 )	88.9
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	475.00	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	2,496.00	22,569.20	30,000.00	( 7,430.80 )	75.2
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>3,166.64</b>	<b>38,785.59</b>	<b>54,000.00</b>	<b>( 15,214.41 )</b>	<b>71.8</b>

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	831,447.36	1,247,171.00	( 415,723.64 )	66.7
01-11-39920 TRANSFER FROM WATER	7,155.75	57,246.00	85,869.00	( 28,623.00 )	66.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,687.75	85,502.00	128,253.00	( 42,751.00 )	66.7
01-11-39940 AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	54,000.00	81,000.00	( 27,000.00 )	66.7
01-11-39946 SALES TAX FUND TRANSFER	19,000.00	152,000.00	228,000.00	( 76,000.00 )	66.7
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	166,666.64	250,000.00	( 83,333.36 )	66.7

CITY OF ROCHELLE  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

	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	1,457,143.00	2,128,293.00	( 671,150.00 )	68.5
 TOTAL FUND REVENUE	 582,945.22	 6,086,317.53	 8,329,210.00	 ( 2,242,892.47 )	 73.1

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

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 8 MONTHS ENDING DECEMBER 31, 2012

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 8 MONTHS ENDING DECEMBER 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,300.90	34,239.77	50,500.00 (	16,260.23 )	67.8
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	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	67.71	975.55	5,000.00 (	4,024.45 )	19.5
01-12-56500-000 PUBLICATIONS	.00	50.00	200.00 (	150.00 )	25.0
01-12-56600-000 CONFERENCE EXPENSES	536.68	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	96.59	322.86	600.00 (	277.14 )	53.8
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00 (	2,000.00 )	.0
01-12-91100-000 COMMUNITY RELATIONS	135.00	682.70	500.00	182.70	136.5
01-12-91200-000 RECRUITMENT	.00	.00	.00	.00	.0
TOTAL MAYOR/CITY COUNCIL	5,136.88	39,684.83	65,200.00 (	25,515.17 )	60.9

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,738.95	68,760.58	109,018.00 (	40,257.42 )	63.1
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	502.03	4,503.55	.00	4,503.55	.0
01-13-42500-000 SICK	44.85	123.33	.00	123.33	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	2,590.10	20,311.14	30,461.00 (	10,149.86 )	66.7
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	10.00	59.00	.00	59.00	.0
01-13-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-13-55100-000 POSTAGE	1,000.00	3,885.97	7,000.00 (	3,114.03 )	55.5
01-13-55300-000 PUBLISHING	.00	53.75	1,500.00 (	1,446.25 )	3.6
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	39.96	1,504.97	3,500.00 (	1,995.03 )	43.0
01-13-56300-000 TRAINING	50.00	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	43.86	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	98.99	1,202.53	1,500.00 (	297.47 )	80.2
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	1,255.00	9,000.50	7,000.00	2,000.50	128.6
TOTAL CITY CLERK	14,373.74	113,964.74	170,029.00 (	56,064.26 )	67.0

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

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 8 MONTHS ENDING DECEMBER 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,683.13	21,286.51	35,532.00 (	14,245.49)	59.9
01-17-42200-000 SALARIES-PART-TIME	959.23	7,202.40	11,253.00 (	4,050.60)	64.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	29.30	29.30	500.00 (	470.70)	5.9
01-17-42400-000 VACATION	234.38	2,555.82	.00	2,555.82	.0
01-17-42500-000 SICK	109.86	461.43	.00	461.43	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,713.87	13,426.58	21,083.00 (	7,656.42)	63.7
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	1,003.05	2,663.31	7,000.00 (	4,336.69)	38.1
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)	18.10	262.41	1,850.00 (	1,587.59)	14.2
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	157,687.36	236,531.00 (	78,843.64)	66.7
01-17-54900-000 OTHER PROFESSIONAL SERVICES	1,823.20	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	415.02	2,184.14	3,250.00 (	1,065.86)	67.2
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	4,336.38	43,295.15	56,455.00 (	13,159.85)	76.7
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	404.50	500.00 (	95.50)	80.9
01-17-57900-000 OTHER CONTRACTUAL SERVICES	50.55	545.09	1,000.00 (	454.91)	54.5
01-17-59500-000 PROPERTY TAX	.00	2,752.92	4,225.00 (	1,472.08)	65.2
01-17-61000-000 MAINTENANCE SUPPLIES	1,615.00	1,874.19	.00	1,874.19	.0
01-17-61100-000 MAINTENANCE BUILDING	260.04	474.04	12,000.00 (	11,525.96)	4.0
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	125.26	1,088.73	3,000.00 (	1,911.27)	36.3
01-17-65400-000 GENERAL SUPPLIES	223.89	3,438.77	5,000.00 (	1,561.23)	68.8
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	.00	426.00	26,200.00 (	25,774.00)	1.6
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	43,104.00	64,656.00 (	21,552.00)	66.7
<b>TOTAL MUNICIPAL BUILDING</b>	<b>40,739.68</b>	<b>332,607.97</b>	<b>524,635.00 (</b>	<b>192,027.03)</b>	<b>63.4</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

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	6,350.00	86,178.88	85,000.00	1,178.88	101.4
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	 6,350.00	 86,898.38	 116,550.00	 ( 29,651.62 )	 74.6

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

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)	10,227.92	82,173.29	124,378.00 (	42,204.71 )	66.1
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	2,086.85	6,230.84	.00	6,230.84	.0
01-19-42500-000 SICK PAY	235.40	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	2,299.64	15,165.18	19,919.00 (	4,753.82 )	76.1
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	15,000.00	15,000.00	5,000.00	10,000.00	300.0
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	69.99	559.55	1,500.00 (	940.45 )	37.3
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	.00	1,829.17	2,200.00 (	370.83 )	83.1
01-19-56200-000 TRAVEL EXPENSES	32.75	544.65	4,000.00 (	3,455.35 )	13.6
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	.00	2,772.64	2,500.00	272.64	110.9
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	19.40	177.32	1,000.00 (	822.68 )	17.7
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	.00	233.50	2,000.00 (	1,766.50 )	11.7
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
 TOTAL CITY MANAGER	 29,971.95	 125,706.84	 164,297.00 (	 38,590.16 )	 76.5

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

		FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
TOTAL GENERAL GOVERNMENT	96,572.25	698,862.76	1,040,711.00	( 341,848.24 )	67.2	

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

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 8 MONTHS ENDING DECEMBER 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	134,435.94	1,032,364.20	1,668,814.00 (	636,449.80)	61.9
01-21-42200-000 SALARIES - PART-TIME	6,404.81	46,475.47	60,000.00 (	13,524.53)	77.5
01-21-42300-000 SALARIES - OVERTIME	13,388.24	88,645.60	120,000.00 (	31,354.40)	73.9
01-21-42400-000 SALARIES - VACATION PAY	11,480.44	101,180.05	120,000.00 (	18,819.95)	84.3
01-21-42500-000 SALARIES - SICK PAY	2,899.34	12,693.59	22,440.00 (	9,746.41)	56.6
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	1,547.17	11,667.74	18,000.00 (	6,332.26)	64.8
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	37,903.54	296,621.14	454,512.00 (	157,890.86)	65.3
01-21-47100-000 UNIFORM ALLOWANCE	.00	4,445.33	20,000.00 (	15,554.67)	22.2
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,747.46	21,895.04	32,000.00 (	10,104.96)	68.4
01-21-51300-000 MAINTENANCE - VEHICLE	5,141.47	25,423.37	21,000.00	4,423.37	121.1
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	.00	16,171.90	20,000.00 (	3,828.10)	80.9
01-21-54900-000 OTHER PROFESSIONAL SERVICES	.00	219.00	1,000.00 (	781.00)	21.9
01-21-55100-000 POSTAGE	.00	131.21	700.00 (	568.79)	18.7
01-21-55200-000 TELEPHONE	1,553.53	11,089.92	18,000.00 (	6,910.08)	61.6
01-21-55300-000 PUBLISHING	106.80	308.60	500.00 (	191.40)	61.7
01-21-55400-000 PRINTING	207.00	1,592.80	2,500.00 (	907.20)	63.7
01-21-56100-000 DUES	285.00	1,080.41	5,300.00 (	4,219.59)	20.4
01-21-56200-000 TRAVEL EXPENSES	101.37	904.30	2,000.00 (	1,095.70)	45.2
01-21-56300-000 TRAINING	97.00	4,477.00	12,000.00 (	7,523.00)	37.3
01-21-56400-000 TUITION REIMBURSEMENT	.00	.00	4,176.00 (	4,176.00)	.0
01-21-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-21-57100-000 UTILITIES	97.14	810.02	1,200.00 (	389.98)	67.5
01-21-57800-000 ANIMAL CONTROL	564.50	2,287.00	5,000.00 (	2,713.00)	45.7
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	.00	918.24	3,000.00 (	2,081.76)	30.6
01-21-65100-000 OFFICE SUPPLIES	669.37	4,037.12	10,000.00 (	5,962.88)	40.4
01-21-65200-000 OPERATING SUPPLIES	582.59	5,607.84	10,000.00 (	4,392.16)	56.1
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	5,116.89	45,110.40	66,000.00 (	20,889.60)	68.4
01-21-65800-000 PRISONER SUPPLIES	.00	60.05	1,000.00 (	939.95)	6.0
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	50.00	828.25	2,500.00 (	1,671.75)	33.1
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 8 MONTHS ENDING DECEMBER 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL POLICE DEPARTMENT	224,179.60	1,962,927.49	2,939,819.00	( 976,891.51 )	66.8

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	72,873.01	524,999.81	885,000.00	( 360,000.19 )	59.3
01-22-42200-000 SALARIES - PART-TIME	8,832.11	49,650.52	67,543.00	( 17,892.48 )	73.5
01-22-42300-000 SALARY EXPENSE - OVERTIME	9,931.73	127,065.10	120,000.00	7,065.10	105.9
01-22-42400-000 SALARIES - VACATION PAY	4,382.10	41,431.10	.00	41,431.10	.0
01-22-42500-000 SALARIES - SICK PAY	117.30	2,939.59	.00	2,939.59	.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	18,065.96	146,875.89	238,961.00	( 92,085.11 )	61.5
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	2,324.28	7,768.96	12,000.00	( 4,231.04 )	64.7
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	669.17	2,820.02	5,000.00	( 2,179.98 )	56.4
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	88.55	3,553.62	7,000.00	( 3,446.38 )	50.8
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	538.82	4,003.45	8,000.00	( 3,996.55 )	50.0
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	.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	949.12	18,295.40	43,566.00	( 25,270.60 )	42.0
01-22-55100-000 POSTAGE	.00	47.64	200.00	( 152.36 )	23.8
01-22-55200-000 TELEPHONE	794.47	5,936.33	8,400.00	( 2,463.67 )	70.7
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	67.15	1,248.67	1,750.00	( 501.33 )	71.4
01-22-56300-000 TRAINING	2,337.11	4,863.72	7,000.00	( 2,136.28 )	69.5
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	1,048.89	9,907.07	17,000.00	( 7,092.93 )	58.3
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	96.19	1,911.37	3,000.00	( 1,088.63 )	63.7
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	1,840.35	5,000.00	( 3,159.65 )	36.8
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	290.01	1,964.00	5,000.00	( 3,036.00 )	39.3
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	6.00	1,790.31	2,500.00	( 709.69 )	71.6
01-22-65200-000 OPERATING SUPPLIES	662.39	6,714.39	12,600.00	( 5,885.61 )	53.3
01-22-65400-000 JANITORIAL SUPPLIES	954.30	2,523.58	2,500.00	23.58	100.9
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,774.76	12,953.21	18,000.00	( 5,046.79 )	72.0
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
<b>TOTAL FIRE DEPARTMENT</b>	<b>126,803.42</b>	<b>1,134,473.11</b>	<b>1,630,878.00</b>	<b>( 496,404.89 )</b>	<b>69.6</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

		FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
TOTAL PUBLIC SAFETY	350,983.02	3,097,400.60	4,570,697.00	( 1,473,296.40 )	67.8	

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

FUND 01

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

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	46,258.30	382,090.51	638,912.00	( 256,821.49 )	59.8
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	1,504.32	7,286.09	56,595.00	( 49,308.91 )	12.9
01-41-42400-000 VACATION	1,208.93	41,267.79	.00	41,267.79	.0
01-41-42500-000 SICK	7,661.04	10,557.40	.00	10,557.40	.0
01-41-42600-000 SALARIES-PAGER PAY	2,529.42	11,715.35	19,115.00	( 7,399.65 )	61.3
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	15,479.38	121,674.30	187,417.00	( 65,742.70 )	64.9
01-41-47100-000 UNIFORM ALLOWANCE	87.98	552.98	1,000.00	( 447.02 )	55.3
01-41-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000 CLOTHING ACQUISITION	43.99	683.34	2,000.00	( 1,316.66 )	34.2
01-41-51100-000 MAINTENANCE (BUILDING)	.00	470.00	2,500.00	( 2,030.00 )	18.8
01-41-51200-000 MAINTENANCE (EQUIPMENT)	124.26	7,356.62	16,500.00	( 9,143.38 )	44.6
01-41-51300-000 MAINT.SERVICE-VEHICLE	166.38	5,837.92	15,000.00	( 9,162.08 )	38.9
01-41-51400-000 MAINTENANCE STREET	1,050.00	15,787.16	23,500.00	( 7,712.84 )	67.2
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	166.84	1,718.39	3,000.00	( 1,281.61 )	57.3
01-41-54900-000 OTHER PROFESSIONAL SERVICES	.00	8,307.00	15,000.00	( 6,693.00 )	55.4
01-41-55100-000 POSTAGE	.00	5.80	200.00	( 194.20 )	2.9
01-41-55200-000 TELEPHONE	383.73	2,381.54	5,100.00	( 2,718.46 )	46.7
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	.00	310.00	1,000.00	( 690.00 )	31.0
01-41-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000 UTILITIES	1,294.17	9,112.57	16,000.00	( 6,887.43 )	57.0
01-41-57200-000 STREET LIGHTING	13,340.61	100,589.68	146,000.00	( 45,410.32 )	68.9
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	2,129.16	3,064.05	4,500.00	( 1,435.95 )	68.1
01-41-61200-000 MAINTENANCE (EQUIPMENT)	( 143.86 )	7,346.67	16,000.00	( 8,653.33 )	45.9
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	548.92	14,346.02	35,000.00	( 20,653.98 )	41.0
01-41-61400-000 SUPPLIES STREETS	1,953.31	19,556.44	52,000.00	( 32,443.56 )	37.6
01-41-61600-000 SUPPLIES SNOW REMOVAL	4,950.00	4,950.00	82,000.00	( 77,050.00 )	6.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	150.89	2,086.81	12,000.00	( 9,913.19 )	17.4
01-41-62900-000 SUPPLIES OTHER	980.95	6,663.25	18,000.00	( 11,336.75 )	37.0
01-41-65100-000 OFFICE SUPPLIES	108.90	537.85	2,000.00	( 1,462.15 )	26.9
01-41-65200-000 OPERATING SUPPLIES	518.34	4,071.61	8,000.00	( 3,928.39 )	50.9
01-41-65300-000 SMALL TOOLS	214.16	1,657.40	3,200.00	( 1,542.60 )	51.8
01-41-65400-000 JANITORIAL SUPPLIES	44.01	236.39	1,000.00	( 763.61 )	23.6
01-41-65500-000 GASOLINE/OIL	3,002.73	38,975.28	66,500.00	( 27,524.72 )	58.6
01-41-66100-000 SAFETY SUPPLIES	180.20	1,954.73	3,500.00	( 1,545.27 )	55.9
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
<b>TOTAL STREET DIVISION</b>	<b>105,937.06</b>	<b>1,057,808.13</b>	<b>1,718,039.00</b>	<b>( 660,230.87 )</b>	<b>61.6</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

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 8 MONTHS ENDING DECEMBER 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,325.62	34,599.59	59,925.00	( 25,325.41 )	57.7
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	141.99	679.87	6,500.00	( 5,820.13 )	10.5
01-46-42400-000 VACATION	460.96	5,416.28	.00	5,416.28	.0
01-46-42500-000 SICK PAY	316.91	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	1,713.67	13,426.18	21,083.00	( 7,656.82 )	63.7
01-46-47100-000 UNIFORM ALLOWANCE	15.00	219.10	300.00	( 80.90 )	73.0
01-46-47300-000 CLOTHING ACQUISITION	.00	151.24	200.00	( 48.76 )	75.6
01-46-51100-000 MAINTENANCE (BUILDING)	.00	291.00	500.00	( 209.00 )	58.2
01-46-51200-000 MAINTENANCE (EQUIPMENT)	80.00	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	84.14	396.96	800.00	( 403.04 )	49.6
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	262.46	1,124.83	2,300.00	( 1,175.17 )	48.9
01-46-61100-000 MAINTENANCE BUILDING	158.05	357.24	300.00	57.24	119.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	1,174.54	1,429.68	1,200.00	229.68	119.1
01-46-61300-000 SUPPLIES (VEHICLE)	215.06	318.26	500.00	( 181.74 )	63.7
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	26.35	149.59	1,200.00	( 1,050.41 )	12.5
01-46-65300-000 SMALL TOOLS	24.99	24.99	1,000.00	( 975.01 )	2.5
01-46-65400-000 JANITORIAL SUPPLIES	.00	31.36	150.00	( 118.64 )	20.9
01-46-65500-000 GASOLINE/OIL	141.09	2,703.50	6,200.00	( 3,496.50 )	43.6
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
<b>TOTAL CEMETERY</b>	<b>9,140.83</b>	<b>67,156.39</b>	<b>114,458.00</b>	<b>( 47,301.61 )</b>	<b>58.7</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	10,527.32	90,792.23	146,370.00 (	55,577.77 )	62.0
01-48-42200-000 SALARIES-PART-TIME	.00	18,497.75	12,200.00	6,297.75	151.6
01-48-42400-000 VACATION	1,561.50	5,506.83	.00	5,506.83	.0
01-48-42500-000 SICK	376.74	2,455.38	.00	2,455.38	.0
01-48-45100-000 HEALTH INSURANCE	3,427.34	26,852.36	42,166.00 (	15,313.64 )	63.7
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	335.58	1,000.00 (	664.42 )	33.6
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	2,668.30	26,403.75	61,000.00 (	34,596.25 )	43.3
01-48-54900-000 OTHER PROFESSIONAL SERVICES	63.58	1,767.60	3,500.00 (	1,732.40 )	50.5
01-48-55100-000 POSTAGE	.00	12.95	50.00 (	37.05 )	25.9
01-48-55200-000 TELEPHONE	164.10	1,476.07	2,400.00 (	923.93 )	61.5
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	71.56	269.28	900.00 (	630.72 )	29.9
01-48-56300-000 TRAINING	.00	100.00	900.00 (	800.00 )	11.1
01-48-56500-000 PUBLICATIONS	.00	.00	300.00 (	300.00 )	.0
01-48-57100-000 UTILITIES	336.56	2,787.26	3,100.00 (	312.74 )	89.9
01-48-61200-000 SUPPLIES (EQUIPMENT)	221.25	845.12	2,100.00 (	1,254.88 )	40.2
01-48-65100-000 OFFICE SUPPLIES	38.47	642.08	900.00 (	257.92 )	71.3
01-48-65300-000 SMALL TOOLS	.00	68.57	840.00 (	771.43 )	8.2
01-48-65400-000 JANITORIAL SUPPLIES	.00	256.98	480.00 (	223.02 )	53.5
01-48-65500-000 GASOLINE & OIL	255.92	2,750.06	3,500.00 (	749.94 )	78.6
01-48-67000-000 PRINT MATERIALS	.00	.00	50.00 (	50.00 )	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	400.00	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
<b>TOTAL ENGINEERING</b>	<b>20,112.64</b>	<b>187,887.52</b>	<b>299,376.00 (</b>	<b>111,488.48 )</b>	<b>62.8</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

		FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT	
TOTAL PUBLIC WORKS	135,190.53	1,312,852.04	2,131,873.00	( 819,020.96 )	61.6	

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	17,073.61	136,015.00	220,786.00 (	84,771.00 )	61.6
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	1,657.09	7,804.57	.00	7,804.57	.0
01-44-42500-000 SICK	580.68	3,870.04	.00	3,870.04	.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	4,324.05	35,502.58	51,543.00 (	16,040.42 )	68.9
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)	66.75	1,380.32	1,500.00 (	119.68 )	92.0
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	.00	.00	.00	.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	.00	11,300.86	14,200.00 (	2,899.14 )	79.6
01-44-55100-000 POSTAGE	.00	451.00	.00	451.00	.0
01-44-55200-000 TELEPHONE	276.07	1,196.36	1,600.00 (	403.64 )	74.8
01-44-55300-000 PUBLISHING	160.20	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	.00	245.00	1,500.00 (	1,255.00 )	16.3
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	.00	250.00	500.00 (	250.00 )	50.0
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	20.48	1,034.85	1,500.00 (	465.15 )	69.0
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	85.03	1,429.17	2,200.00 (	770.83 )	65.0
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
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>24,243.96</b>	<b>204,597.18</b>	<b>303,479.00 (</b>	<b>98,881.82 )</b>	<b>67.4</b>

CITY OF ROCHELLE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

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 8 MONTHS ENDING DECEMBER 31, 2012

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)	9,668.02	86,483.99	131,412.00 (	44,928.01)	65.8
01-61-42100-000 SALARIES (FULL-TIME)	3,284.71	29,193.17	46,342.00 (	17,148.83)	63.0
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	2,326.52	5,264.09	.00	5,264.09	.0
01-61-42500-000 SICK	178.24	1,572.43	.00	1,572.43	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	3,744.46	29,865.57	51,543.00 (	21,677.43)	57.9
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	1,192.39	4,000.00 (	2,807.61)	29.8
01-61-55100-000 POSTAGE	.00	229.62	250.00 (	20.38)	91.9
01-61-55200-000 TELEPHONE	208.82	1,202.60	2,500.00 (	1,297.40)	48.1
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	52.41	77.41	650.00 (	572.59)	11.9
01-61-56200-000 TRAVEL EXPENSES	.00	3,394.96	4,000.00 (	605.04)	84.9
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	.00	38.31	1,000.00 (	961.69)	3.8
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	307.41	1,488.02	2,000.00 (	511.98)	74.4
01-61-65200-000 OPERATING SUPPLIES	.00	.00	.00	.00	.0
01-61-83000-000 EQUIPMENT	170.42	458.39	3,000.00 (	2,541.61)	15.3
01-61-91100-000 COMMUNITY RELATIONS	.00	125.00	.00	125.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	97.43	619.20	750.00 (	130.80)	82.6
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>20,038.44</b>	<b>161,265.15</b>	<b>248,697.00 (</b>	<b>87,431.85)</b>	<b>64.8</b>

CITY OF ROCHELLE  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 8 MONTHS ENDING DECEMBER 31, 2012

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	44,282.40	365,862.33	552,176.00	( 186,313.67 )	66.3
TOTAL FUND EXPENDITURES	627,028.20	5,474,977.73	8,295,457.00	( 2,820,479.27 )	66.0
NET REVENUE OVER EXPENDITURES	( 44,082.98 )	611,339.80	33,753.00	577,586.80	1811.2

**CITY OF ROCHELLE**  
**SPECIAL FUNDS BUDGET SUMMARY**  
**For the 8 Months Ending December 31, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
<b>REVENUE BY FUND</b>					
Audit	0	31,098	33,100	2,002 -	93.95
Insurance	0	208,262	221,000	12,738 -	94.24
Illinois Municipal Retirement	4	222,454	233,155	10,701 -	95.41
Social Security	4	183,811	195,075	11,264 -	94.23
Ambulance	39	415	2,000	1,585 -	20.74
Economic Development	0	0	0	0	.00
Motor Fuel Tax	120,698	300,484	661,500	361,016 -	45.42
Utility Tax	28,513	227,648	364,600	136,952 -	62.44
Travel and Tourism	13,647	152,920	230,150	77,231 -	66.44
Sales Tax	74,901	628,380	877,000	248,620 -	71.65
Lighthouse Pointe TIF	0	143,357	0	143,357	.00
Foreign Fire Insurance	0	8	17,060	17,052 -	.04
TIF	0	0	0	0	.00
Capital Improvement	239,851	1,934,772	3,812,000	1,877,228 -	50.75
Stormwater Management	31	9,111	45,600	36,489 -	19.98
Technology Park	4	41	100	59 -	40.84
Debt Service	0	0	0	0	.00
Solid Waste	23,392	496,155	734,900	238,745 -	67.51
Technology Center	51,484	411,976	578,010	166,034 -	71.27
Airport	28,141	497,191	1,501,526	1,004,335 -	33.11
Railroad	27,308	206,734	5,331,380	5,124,646 -	3.88
Health Insurance	305,984	1,235,528	2,308,000	1,072,472 -	53.53
Administrative Services	32,993	263,942	395,912	131,970 -	66.67
<b>Total Revenues</b>	<b>946,993</b>	<b>7,154,286</b>	<b>17,542,068</b>	<b>10,387,782 -</b>	<b>40.78</b>

**CITY OF ROCHELLE**  
**SPECIAL FUNDS BUDGET SUMMARY**  
**For the 8 Months Ending December 31, 2012**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
<b>OPERATING EXPENSES</b>					
Audit	0	36,891	34,150	2,741	108.03
Insurance	58,351	362,992	311,000	51,992	116.72
Illinois Municipal Retirement	18,390	152,837	257,200	104,363 -	59.42
Social Security	14,570	125,652	195,000	69,348 -	64.44
Ambulance	977	292,280	147,535	144,745	198.11
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	388,456	807,000	418,544 -	48.14
Utility Tax	2,266	325,512	742,000	416,488 -	43.87
Travel and Tourism	3,360	142,958	204,800	61,842 -	69.80
Sales Tax	256,515	870,105	1,754,000	883,895 -	49.61
Lighthouse Pointe TIF	30,650	228,150	0	228,150	.00
Foreign Fire Insurance	0	5,268	51,350	46,082 -	10.26
TIF	0	24,698	0	24,698	.00
Capital Improvement	6,430	1,757,803	4,409,177	2,651,374 -	39.87
Stormwater Management	1,897	40,268	378,000	337,732 -	10.65
Technology Park	0	2,868	173,750	170,882 -	1.65
Debt Service	245	1,960	0	1,960	.00
Solid Waste	54,730	475,252	643,256	168,004 -	73.88
Technology Center	32,877	352,192	335,251	16,941	105.05
Airport	31,904	1,022,077	1,416,113	394,036 -	72.17
Railroad	782,891	2,882,722	5,642,612	2,759,890 -	51.09
Health Insurance	126,221	964,916	2,143,996	1,179,080 -	45.01
Administrative Services	39,776	353,793	547,701	193,908 -	64.60
<b>Total Expenses</b>	<b><u>1,462,048</u></b>	<b><u>10,809,650</u></b>	<b><u>20,193,891</u></b>	<b><u>9,384,241 -</u></b>	<b><u>53.53</u></b>
<b>Revenue Over Expenses</b>	<b><u>515,054 -</u></b>	<b><u>3,655,364 -</u></b>	<b><u>2,651,823 -</u></b>	<b><u>1,003,541 -</u></b>	

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – WATER FUND December 31, 2012 and 2011

	December 31, 2012	December 31, 2011
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	18,762,995	17,416,535
Less: Accumulated Depreciation	( 5,408,241 )	( 4,956,954 )
Net Plant in Service	13,354,754	12,459,581
<b>CURRENT ASSETS</b>		
Cash & Investments	1,242,127	452,904
Customer Accounts Receivable	226,030	212,287
Other Accounts Receivable	52,992	52,067
Inventory		
Prepaid Expenses	17,991	8,925
Total Current Assets	1,539,140	726,182
<b>OTHER DEBITS</b>		
Unamortized Loss		
Total Other Debits		
<b>TOTAL ASSETS</b>	14,893,894	13,185,764
 <b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	14,565,782	10,088,217
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	14,749,470	10,271,905
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	116,096	37,086
Accrued Liabilities	28,328	65,899
Total Current Liabilities	144,424	102,985
<b>Non-Current Liabilities:</b>		
Note Payable - Associated Company		2,810,874
Other Non-Current Liabilities		
Total Non-Current Liabilities		2,810,874
Total Liabilities	144,424	2,913,859
<b>TOTAL LIABILITIES AND EQUITY</b>	14,893,894	13,185,764

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 8 Months Ending December 31, 2012 and 2011

	2012	2011	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	534,713	496,272	38,440	107.8
Commercial Sales	385,716	354,869	30,847	108.7
Industrial Sales	382,424	346,610	35,814	110.3
Interdepartmental Sales	11,112	10,170	942	109.3
Other Operating Revenues	53,068	79,115	( 26,046 )	67.1
<b>Total Operating Revenues</b>	<b>1,367,034</b>	<b>1,287,036</b>	<b>79,997</b>	<b>106.2</b>
<b>OPERATING EXPENSES</b>				
Source of Supply - Operations	153,355	134,487	18,868	114.0
Source of Supply - Maintenance	11,540	( 5,913 )	17,452	195.2
Water Treatment - Operations	93,585	95,212	( 1,627 )	98.3
Water Treatment - Maintenance	11,091	7,374	3,717	150.4
Distribution - Operations	64,796	51,213	13,583	126.5
Distribution - Maintenance	175,329	194,522	( 19,193 )	90.1
Customer Accounts	65,686	69,415	( 3,729 )	94.6
Administrative and General	94,904	76,901	18,003	123.4
Depreciation	269,715	238,571	31,143	113.1
Indirect Transfers to Municipality				.0
<b>Total Operating Expenses</b>	<b>940,001</b>	<b>861,783</b>	<b>78,218</b>	<b>109.1</b>
<b>Operating Income (Loss)</b>	<b>427,033</b>	<b>425,253</b>	<b>1,779</b>	<b>100.4</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Non-Utility Income	1,855	400	1,455	463.8
Investment Income	1,278	884	394	144.5
Merchandising, Jobbing & Contract Income	4,041	1,009	3,033	400.7
Merchandising, Jobbing & Contract Expense	( 956 )	( 871 )	( 86 )	( 109.9 )
Interest Expense	( 10 )	( 8,232 )	8,222	( .1 )
<b>Total Non-Operating Revenue (Expense)</b>	<b>6,208</b>	<b>( 6,810 )</b>	<b>13,018</b>	<b>91.2</b>
<b>Net Income Before Amortizations</b>	<b>433,240</b>	<b>418,443</b>	<b>14,797</b>	<b>103.5</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>433,240</b>	<b>418,443</b>	<b>14,797</b>	<b>103.5</b>
Operating Transfers In (Out)	( 57,246 )	( 56,951 )	( 295 )	( 100.5 )
Interfund Transfer W/WR Loan Forgiveness	2,810,874		2,810,874	.0
<b>Increase (Decrease) in Retained Earnings</b>	<b>3,186,868</b>	<b>361,492</b>	<b>2,825,377</b>	<b>881.6</b>
<b>RETAINED EARNINGS – Beginning of Period</b>	<b>11,378,913</b>	<b>9,726,725</b>	<b>1,652,188</b>	<b>117.0</b>
<b>RETAINED EARNINGS – END OF PERIOD</b>	<b>14,565,782</b>	<b>10,088,217</b>	<b>4,477,565</b>	<b>144.4</b>

ROCHELLE MUNICIPAL UTILITIES  
BALANCE SHEET -- WATER RECLAMATION FUND  
December 31, 2012 and 2011

	December 31, 2012	December 31, 2011
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	35,805,889	35,191,174
Less: Accumulated Depreciation	( 18,295,844 )	( 17,414,150 )
Net Plant in Service	17,510,045	17,777,024
<b>CURRENT ASSETS</b>		
Cash & Investments	326,422	967,418
Customer Accounts Receivable	717,850	768,131
Other Accounts Receivable	73,431	76,589
Inventory	3,480	3,480
Prepaid Expenses	37,811	18,632
Total Current Assets	1,158,994	1,834,251
RESTRICTED FUNDS	3,616,167	3,345,168
<b>NON-CURRENT ASSETS</b>		
Unamortized Loss	51,152	89,516
Note Receivable - Associated Company		2,810,874
Total Non-Current Assets	51,152	2,900,390
<b>TOTAL ASSETS</b>	<b>22,336,357</b>	<b>25,856,833</b>
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	12,296,492	14,946,461
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	19,265,257	21,915,226
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	190,833	205,694
Accrued Liabilities	61,563	53,344
Total Current Liabilities	252,396	259,038
<b>Non-Current Liabilities:</b>		
Bonds Payable	2,810,446	3,668,115
Unamortized Premium on Long-Term Debt	8,259	14,453
Total Non-Current Liabilities	2,818,705	3,682,568
Total Liabilities	3,071,100	3,941,606
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>22,336,357</b>	<b>25,856,833</b>

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 8 Months Ending December 31, 2012 and 2011

	2012	2011	Variance	%
<b>OPERATING REVENUES</b>				
Residential Sales	690,285	683,704	6,581	101.0
Commercial Sales	628,473	604,203	24,269	104.0
Industrial Sales	619,156	615,945	3,211	100.5
Interdepartmental Sales	2,721	2,648	73	102.7
Other Operating Revenues	19,121	23,099	( 3,978 )	82.8
<b>Total Operating Revenues</b>	<b>1,959,755</b>	<b>1,929,599</b>	<b>30,156</b>	<b>101.6</b>
<b>OPERATING EXPENSES</b>				
Collection - Operations	51,370	55,710	( 4,340 )	92.2
Collection - Maintenance	63,574	85,903	( 22,329 )	74.0
Pumping - Operations	845	325	519	259.5
Pumping - Maintenance	23,075	3,135	19,940	736.1
Treatment and Disposal - Operations	525,150	499,053	26,097	105.2
Treatment and Disposal - Maintenance	126,663	130,690	( 4,028 )	96.9
Customer Accounts	74,660	79,290	( 4,630 )	94.2
Administrative and General	114,918	111,275	3,644	103.3
Depreciation	575,211	562,625	12,586	102.2
<b>Total Operating Expenses</b>	<b>1,555,465</b>	<b>1,528,006</b>	<b>27,459</b>	<b>101.8</b>
<b>Operating Income (Loss)</b>	<b>404,290</b>	<b>401,593</b>	<b>2,697</b>	<b>100.7</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	7,674	8,660	( 987 )	88.6
Non Utility Income	71,837	1,382,637	( 1,310,800 )	5.2
Merchandising, Jobbing & Contract Income	14,211	14,442	( 231 )	98.4
Merchandising, Jobbing & Contract Expense	( 3,594 )	( 2,153 )	( 1,441 )	( 167.0 )
Amortization Expense	( 21,447 )	( 21,446 )	( 1 )	( 100.0 )
Interest Expense	( 64,870 )	( 100,818 )	35,948	( 64.3 )
<b>Total Non-Operating Revenue (Expense)</b>	<b>3,810</b>	<b>1,281,321</b>	<b>( 1,277,511 )</b>	<b>.3</b>
<b>Net Income Before Amortizations</b>	<b>408,100</b>	<b>1,682,914</b>	<b>( 1,274,814 )</b>	<b>24.3</b>
Amortization of Contributions in Aid of Construction				.0
<b>Net Income</b>	<b>408,100</b>	<b>1,682,914</b>	<b>( 1,274,814 )</b>	<b>24.3</b>
Operating Transfers In (Out)	( 85,502 )	( 84,951 )	( 551 )	( 100.7 )
Interfund transfer W/WR loan forgiveness	( 2,810,874 )		( 2,810,874 )	.0
<b>Increase (Decrease) in Retained Earnings</b>	<b>( 2,488,276 )</b>	<b>1,597,963</b>	<b>( 4,086,239 )</b>	<b>( 155.7 )</b>
<b>RETAINED EARNINGS – Beginning of Period</b>	<b>14,784,768</b>	<b>13,348,499</b>	<b>1,436,269</b>	<b>110.8</b>
<b>RETAINED EARNINGS – END OF PERIOD</b>	<b>12,296,492</b>	<b>14,946,461</b>	<b>( 2,649,969 )</b>	<b>82.3</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – ELECTRIC FUND December 31, 2012 and 2011

	December 31, 2012	December 31, 2011
<b>ASSETS</b>		
PLANT IN SERVICE		
Utility Plant in Service	69,040,063	67,831,654
Less: Accumulated Depreciation	( 36,785,907 )	( 34,661,304 )
Net Plant in Service	32,254,157	33,170,351
CURRENT ASSETS		
Cash & Investments	9,182,551	8,668,327
Customer Accounts Receivable	3,685,566	2,982,566
Other Accounts Receivable		
Inventory	1,724,657	1,669,771
Prepaid Expenses	328,453	248,633
Total Current Assets	14,921,227	13,569,297
RESTRICTED ASSETS	9,989,415	9,734,035
NON-CURRENT ASSETS		
Unamortized Loss	107,927	120,523
Other Deferred Debits	65,248	84,822
Interdepartmental Loan Receivable	1,274,207	1,377,550
Total Non-Current Assets	1,447,381	1,582,895
<b>TOTAL ASSETS</b>	<b>58,612,180</b>	<b>58,056,578</b>
<b>LIABILITIES AND EQUITY</b>		
EQUITY		
Retained Earnings	44,035,853	43,256,343
Contribution in Aid of Construction (Net)		
Total Equity	44,035,853	43,256,343
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,014,174	1,700,862
Accrued Liabilities	243,196	198,722
Total Current Liabilities	2,257,370	1,899,584
Non-Current Liabilities:		
Bonds Payable	11,855,469	12,413,327
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	463,488	487,324
Total Non-Current Liabilities	12,318,957	12,900,651
Total Liabilities	14,576,327	14,800,235
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>58,612,180</b>	<b>58,056,578</b>

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 8 Months Ending December 31, 2012 and 2011

	2012	2011	Variance	%
<b>OPERATING REVENUES</b>				
Residential	4,054,905	3,518,625	536,280	115.2
Small General Service	3,419,649	3,056,734	362,915	111.9
Large General Service	11,144,762	10,751,667	393,095	103.7
Public Street Lighting	99,985	90,149	9,836	110.9
Interdepartmental	251,117	251,011	107	100.0
Forfeited Discounts	59,599	48,234	11,365	123.6
Other Operating Revenues	79,292	50,127	29,165	158.2
<b>Total Operating Revenues</b>	<b>19,109,309</b>	<b>17,766,548</b>	<b>1,342,761</b>	<b>107.6</b>
<b>OPERATING EXPENSES</b>				
Purchased Power	13,084,586	10,287,549	2,797,038	127.2
Generation - Operation	371,057	336,261	34,795	110.4
Generation - Maintenance	382,676	299,442	83,234	127.8
Transmission - Operation	2,295	1,606	688	142.9
Distribution - Operation	706,263	573,957	132,306	123.1
Distribution - Maintenance	356,722	318,002	38,720	112.2
Depreciation	1,367,213	1,353,823	13,390	101.0
Taxes Other Than Income Taxes	84,991	84,040	951	101.1
Customer Accounts	225,027	227,540	( 2,513 )	98.9
Administrative & General	1,121,343	1,183,441	( 62,098 )	94.8
Indirect Transfers to Municipality				.0
<b>Total Operating Expenses</b>	<b>17,702,172</b>	<b>14,665,662</b>	<b>3,036,510</b>	<b>120.7</b>
<b>Operating Income (Loss)</b>	<b>1,407,136</b>	<b>3,100,885</b>	<b>( 1,693,749 )</b>	<b>45.4</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Investment Income	13,666	15,297	( 1,631 )	89.3
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	( 99,762 )	( 101,837 )	2,075	( 98.0 )
Amortization Expense	( 15,902 )	( 16,684 )	782	( 95.3 )
Interest Expense	( 371,279 )	( 402,896 )	31,617	( 92.2 )
Non-Operating Revenue (Expense)	100	5,751	( 5,651 )	1.7
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 473,178 )</b>	<b>( 500,370 )</b>	<b>27,192</b>	<b>( 94.6 )</b>
<b>Increase (Decrease) in Retained Earnings Before Operating Transfers</b>	<b>933,959</b>	<b>2,600,515</b>	<b>( 1,666,557 )</b>	<b>35.9</b>
<b>Operating Transfers In (Out)</b>	<b>( 831,447 )</b>	<b>( 924,820 )</b>	<b>93,373</b>	<b>( 89.9 )</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>102,511</b>	<b>1,675,695</b>	<b>( 1,573,184 )</b>	<b>6.1</b>
<b>RETAINED EARNINGS – Beginning of Period</b>	<b>43,933,342</b>	<b>41,580,648</b>	<b>2,352,694</b>	<b>105.7</b>
<b>RETAINED EARNINGS – END OF PERIOD</b>	<b>44,035,853</b>	<b>43,256,343</b>	<b>779,510</b>	<b>101.8</b>

# ROCHELLE MUNICIPAL UTILITIES

## BALANCE SHEET – COMMUNICATIONS December 31, 2012 and 2011

	December 31, 2012	December 31, 2011
<b>ASSETS</b>		
<b>PLANT IN SERVICE</b>		
Utility Plant in Service	3,230,423	3,063,049
Tech Center Building		
Less: Accumulated Depreciation	( 2,507,299 )	( 2,437,538 )
Net Plant in Service	723,123	625,511
<b>LAND</b>		
Land		
Land		
<b>CURRENT ASSETS</b>		
Cash & Investments	( 166,707 )	( 36,691 )
Customer Accounts Receivable	33,461	21,438
Miscellaneous Accounts Receivable		
Prepaid Expenses	2,208	2,371
Inventory		31,140
Total Current Assets	( 131,038 )	18,257
<b>TOTAL ASSETS</b>	592,085	643,768
<b>LIABILITIES AND EQUITY</b>		
<b>EQUITY</b>		
Retained Earnings	( 214,171 )	( 313,996 )
Revenue over Expenditures	( 3,070 )	106,844
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	135,681	145,770
<b>LIABILITIES</b>		
<b>Current Liabilities:</b>		
Accounts Payable	13,089	8,949
Accrued Liabilities	37,754	28,897
Other Liabilities		
Total Current Liabilities	50,844	37,847
<b>Non-Current Liabilities:</b>		
Interdepartmental Loan Payable	405,560	460,151
2008 Bonds Payable		
Total Non-Current Liabilities	405,560	460,151
Total Liabilities	456,404	497,998
<b>TOTAL LIABILITIES AND EQUITY</b>	592,085	643,768

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 8 Months Ending December 31, 2012 and 2011

	2012	2011	Variance	%
<b>OPERATING REVENUES</b>				
Network Administration Fees	366,967	356,485	10,481	102.9
VOIP Services	45,287	29,003	16,284	156.2
Misc Revenues				.0
Network and Hardware Support	3,264	1,125	2,139	290.2
Data Services	3,832	3,832		100.0
Fiber Internet Access	134,159	138,731 (	4,573 )	96.7
Dial-up Internet Access	13,222	16,829 (	3,607 )	78.6
Wireless Internet Access	41,022	70,586 (	29,565 )	58.1
Network Internet Access	13,597	13,597		100.0
Web Site Host	6,452	5,474	978	117.9
Web Site Development				.0
Activation Fee		25 (	25 )	.0
Wireless Installation				.0
Mailboxes	1,976	1,843	133	107.2
Forfeited Discounts	756	909 (	153 )	83.2
<b>Total Operating Revenues</b>	<b>630,533</b>	<b>638,439 (</b>	<b>7,906 )</b>	<b>98.8</b>
<b>OPERATING EXPENSES</b>				
Personnel	222,288	205,213	17,075	108.3
Insurance Benefits	52,138	39,476	12,662	132.1
Pension & Other Benefits	46,127	42,979	3,148	107.3
Contractual Services- Maintenance	4,797	19,373 (	14,576 )	24.8
Contractual Services- Professional	82,718	66,868	15,850	123.7
Contractual Services- Communications	37,147	30,962	6,184	120.0
Contractual Services- Professional Development	2,650	3,950 (	1,300 )	67.1
Service Charges	90,986	67,970	23,016	133.9
Commodities - Maintenance Supplies	2,641	141	2,500	1,874.0
Commodities - General Supplies	12,175	8,541	3,634	142.6
Other Expenditures	( 35 )	( 588 )	554 (	5.9 )
Depreciation	59,696	20,131	39,565	296.5
Transfer to Administrative Services	10,554	11,987 (	1,433 )	88.1
<b>Total Operating Expenses</b>	<b>623,882</b>	<b>517,003</b>	<b>106,880</b>	<b>120.7</b>
<b>Operating Income (Loss)</b>	<b>6,651</b>	<b>121,437 (</b>	<b>114,786 )</b>	<b>5.5</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>				
Merchandising, Jobbing, & Contract Income	26,000		26,000	.0
Merchandising, Jobbing, & Contract Expense	( 34,836 )	( 13,533 )	( 21,302 )	( 257.4 )
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	( 886 )	( 1,060 )	174 (	83.6 )
<b>Total Non-Operating Revenue (Expense)</b>	<b>( 9,721 )</b>	<b>( 14,593 )</b>	<b>4,872 (</b>	<b>66.6 )</b>
<b>Increase (Decrease) in Retained Earnings</b>	<b>( 3,070 )</b>	<b>106,844 (</b>	<b>109,914 )</b>	<b>( 2.9 )</b>

## ROCHELLE MUNICIPAL UTILITIES

### STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 8 Months Ending December 31, 2012 and 2011

	<u>2012</u>	<u>2011</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>( 217,242 )</u></u>	<u><u>( 207,152 )</u></u>	<u><u>10,089</u></u>	<u><u>( 104.9 )</u></u>