

CITY OF ROCHELLE

**GENERAL FUND BUDGET SUMMARY
For the 12 Months Ending April 30, 2013**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u>
REVENUE					
Taxes	0	1,273,136	1,319,474	46,338 -	96.49
Licenses and Permits	68,948	656,917	631,250	25,667	104.07
Intergovernmental Revenue	371,547	3,132,994	2,944,000	188,994	106.42
Fines, Forfeitures & Penalties	14,997	122,723	120,000	2,723	102.27
Public Charges for Services	58,173	854,935	829,344	25,591	103.09
Other Fees	21,312	256,812	302,849	46,037 -	84.80
Miscellaneous Revenues	9,188	85,178	54,000	31,178	157.74
Other Financing Sources	168,852	2,131,068	2,128,293	2,775	100.13
Total Revenues	713,017	8,513,764	8,329,210	184,554	102.22
OPERATING EXPENSES					
Mayor and City Council	4,248	57,858	65,200	7,342 -	88.74
City Manager	13,789	172,332	164,297	8,035	104.89
City Attorney	9,005	134,724	116,550	18,174	115.59
City Clerk	14,537	171,575	170,029	1,546	100.91
Police Department	226,515	2,861,602	2,939,819	78,217 -	97.34
Fire Department	123,098	1,622,705	1,630,878	8,173 -	99.50
Community Development	25,005	315,909	303,479	12,430	104.10
Engineering	24,343	287,361	299,376	12,015 -	95.99
Street Division	178,973	1,694,000	1,718,039	24,039 -	98.60
Cemetery Division	10,612	106,068	114,458	8,390 -	92.67
Municipal Building	44,644	516,263	524,635	8,372 -	98.40
Economic Development	20,384	241,952	248,697	6,745 -	97.29
Total Expenses	695,153	8,182,348	8,295,457	113,109 -	98.64
Revenue Over Expenses	17,864	331,416	33,753	297,663	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

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

<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	1,600.00	23,875.00	16,800.00	7,075.00	142.1
01-11-32500 FRANCHISE LICENSE	28,774.98	139,642.22	109,000.00	30,642.22	128.1
01-11-32510 TELECOMMUNICATIONS TAX	31,142.21	420,216.25	330,000.00	90,216.25	127.3
01-11-32600 AMUSEMENT LICENSE	.00	2,009.82	2,500.00	(490.18)	80.4
01-11-32900 OTHER LICENSES	3,151.01	8,151.01	70,400.00	(62,248.99)	11.6
01-11-33100 BUILDING PERMITS	4,280.00	61,923.00	100,000.00	(38,077.00)	61.9
01-11-33200 ELECTRICAL LICENSES	.00	.00	.00	.00	.0
01-11-33500 ALARM FEES & FINES	.00	1,100.00	2,550.00	(1,450.00)	43.1
TOTAL LICENSES & PERMITS	68,948.20	656,917.30	631,250.00	25,667.30	104.1

<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	167,771.80	1,009,014.21	758,000.00	251,014.21	133.1
01-11-34200 REPLACEMENT TAX	51,879.07	177,084.07	180,000.00	(2,915.93)	98.4
01-11-34300 VIDEO GAMING TAX	3,662.03	9,527.48	.00	9,527.48	.0
01-11-34400 SALES TAX	135,308.76	1,783,861.73	1,850,000.00	(66,138.27)	96.4
01-11-34450 LOCAL USE TAX	12,925.44	152,500.13	156,000.00	(3,499.87)	97.8
01-11-34750 STATE GRANT - POLICE EQUIP	.00	.00	.00	.00	.0
01-11-34755 STATE GRANTS	.00	1,006.00	.00	1,006.00	.0
01-11-34760 OGLE COUNTY - RECYCLING GRANT	.00	.00	.00	.00	.0
01-11-34761 STATE GRANTS - INTERMODAL	.00	.00	.00	.00	.0
01-11-34762 BROWNFIELD GRANT	.00	.00	.00	.00	.0
01-11-34820 DARE ACCOUNT	.00	.00	.00	.00	.0
01-11-34840 FEDERAL GRANTS	.00	.00	.00	.00	.0
01-11-34850 K-9 DONATIONS	.00	.00	.00	.00	.0
01-11-34860 POLICE TRAINING REIMBURSEMENT	.00	.00	.00	.00	.0
TOTAL INTERGOVERNMENTAL REVENUES	371,547.10	3,132,993.62	2,944,000.00	188,993.62	106.4

<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	14,997.36	122,723.40	120,000.00	2,723.40	102.3
01-11-35140 DRUG MONEY - FINES & FEES	.00	.00	.00	.00	.0
TOTAL FINES, FORFEITURES & PENALTIES	14,997.36	122,723.40	120,000.00	2,723.40	102.3

PUBLIC CHARGES FOR SERVICES

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-36600 AMBULANCE FEES	35,442.62	552,372.03	544,572.00	7,800.03	101.4
01-11-36611 AMBULANCE FEES OTHER	.00	.00	.00	.00	.0
01-11-36700 POLICE FEES	6,472.94	81,807.94	65,000.00	16,807.94	125.9
01-11-36800 FIRE PROTECTION FEES	3,699.75	44,397.00	44,772.00	(375.00)	99.2
01-11-36900 STREET DIVISION FEES	732.20	70,108.20	75,000.00	(4,891.80)	93.5
01-11-39960 WATER RECL SOLID WASTE CHARGE	11,825.00	106,250.00	100,000.00	6,250.00	106.3
TOTAL PUBLIC CHARGES FOR SERVICES	58,172.51	854,935.17	829,344.00	25,591.17	103.1

OTHER FEES

01-11-37000 RAIL CAR FEES	.00	.00	.00	.00	.0
01-11-37600 GRAVE OPENING FEES	3,325.00	24,525.00	21,000.00	3,525.00	116.8
01-11-37650 GRAVE OPENING WINTER FEE	.00	300.00	500.00	(200.00)	60.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	85,500.00	85,500.00	.00	100.0
01-11-37900 OTHER REVENUES	10,362.42	124,349.04	124,349.00	.04	100.0
01-11-37901 REIMBURSED DEVELOPER FEES	.00	15,640.65	66,000.00	(50,359.35)	23.7
01-11-37902 REIMBURSEMENT OF TIF EXP	.00	.00	.00	.00	.0
01-11-37910 BUILDING AND ZONING FEES	500.00	6,497.00	5,500.00	997.00	118.1
TOTAL OTHER FEES	21,312.42	256,811.69	302,849.00	(46,037.31)	84.8

MISCELLANEOUS REVENUES

01-11-38100 INTEREST INCOME	91.07	1,612.18	1,500.00	112.18	107.5
01-11-38110 INTEREST INCOME-CEMETERY	.00	3,082.50	3,000.00	82.50	102.8
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	2,850.00	16,963.00	15,000.00	1,963.00	113.1
01-11-38800 CEMETERY RECEIPTS	140.00	3,259.20	4,500.00	(1,240.80)	72.4
01-11-38900 MISCELLANEOUS	6,107.00	60,261.35	30,000.00	30,261.35	200.9
01-11-38940 FOREIGN FIRE INSURANCE	.00	.00	.00	.00	.0
01-11-38950 UNREALIZED GAINS	.00	.00	.00	.00	.0
TOTAL MISCELLANEOUS REVENUE	9,188.07	85,178.23	54,000.00	31,178.23	157.7

OTHER FINANCING SOURCES

01-11-39200 PROCEEDS-FIXED ASSET SALES	494.00	2,775.00	.00	2,775.00	.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	1,247,171.04	1,247,171.00	.04	100.0
01-11-39920 TRANSFER FROM WATER	7,155.75	85,869.00	85,869.00	.00	100.0
01-11-39930 TRANSF FROM WATER RECLAMATION	10,687.75	128,253.00	128,253.00	.00	100.0
01-11-39940 AIRPORT FUND TRANSFER	.00	.00	.00	.00	.0
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	81,000.00	81,000.00	.00	100.0
01-11-39946 SALES TAX FUND TRANSFER	19,000.00	228,000.00	228,000.00	.00	100.0
01-11-39947 AMBULANCE FUND TRANSFER	.00	108,000.00	108,000.00	.00	100.0
01-11-39950 SOLID WASTE TRANSFER	20,833.37	250,000.00	250,000.00	.00	100.0

CITY OF ROCHELLE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2013

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL OTHER FINANCING SOURCES	168,851.79	2,131,068.04	2,128,293.00	2,775.04	100.1
TOTAL FUND REVENUE	713,017.45	8,513,763.77	8,329,210.00	184,553.77	102.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,162.16	50,888.40	50,500.00	388.40	100.8
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	1,208.00	2,000.00 (	792.00)	60.4
01-12-56200-000 TRAVEL EXPENSES	29.38	1,467.97	5,000.00 (	3,532.03)	29.4
01-12-56500-000 PUBLICATIONS	.00	50.00	200.00 (	150.00)	25.0
01-12-56600-000 CONFERENCE EXPENSES	.00	2,648.95	4,000.00 (	1,351.05)	66.2
01-12-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-12-65100-000 OFFICE SUPPLIES	56.19	561.62	600.00 (	38.38)	93.6
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00 (	2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	927.70	500.00	427.70	185.5
01-12-91200-000 RECRUITMENT	.00	.00	.00	.00	.0
 TOTAL MAYOR/CITY COUNCIL	 4,247.73	 57,857.64	 65,200.00 (	7,342.36)	 88.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,267.04	103,091.36	109,018.00 (	5,926.64)	94.6
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	719.25	5,927.33	.00	5,927.33	.0
01-13-42500-000 SICK	.00	313.92	.00	313.92	.0
01-13-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-13-45100-000 HEALTH INSURANCE	3,497.35	33,779.28	30,461.00	3,318.28	110.9
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	114.49	500.00 (	385.51)	22.9
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	.00	.00	.0
01-13-54900-000 OTHER PROFESSIONAL SERVICES	.00	59.00	.00	59.00	.0
01-13-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-13-55100-000 POSTAGE	186.07	5,231.04	7,000.00 (	1,768.96)	74.7
01-13-55300-000 PUBLISHING	107.00	913.75	1,500.00 (	586.25)	60.9
01-13-55400-000 PRINTING	.00	.00	750.00 (	750.00)	.0
01-13-56100-000 DUES	.00	720.00	600.00	120.00	120.0
01-13-56200-000 TRAVEL EXPENSES	536.07	2,337.92	3,500.00 (	1,162.08)	66.8
01-13-56300-000 TRAINING	75.00	190.00	700.00 (	510.00)	27.1
01-13-56400-000 TUITION	.00	.00	.00	.00	.0
01-13-56500-000 PUBLICATIONS	72.00	72.00	500.00 (	428.00)	14.4
01-13-56600-000 CONFERENCE	.00	1,055.13	1,200.00 (	144.87)	87.9
01-13-59200-000 GENERAL INSURANCE	.00	.00	.00	.00	.0
01-13-65100-000 OFFICE SUPPLIES	24.95	1,541.74	1,500.00	41.74	102.8
01-13-65200-000 SAFETY PROGRAM FEES	.00	.00	.00	.00	.0
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00 (	300.00)	.0
01-13-83000-000 EQUIPMENT	.00	571.33	3,000.00 (	2,428.67)	19.0
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	1,052.00	13,156.50	7,000.00	6,156.50	188.0
TOTAL CITY CLERK	14,536.73	171,574.79	170,029.00	1,545.79	100.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,519.55	32,282.70	35,532.00 (	3,249.30)	90.9
01-17-42200-000 SALARIES-PART-TIME	903.53	10,793.32	11,253.00 (	459.68)	95.9
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	205.08	500.00 (	294.92)	41.0
01-17-42400-000 VACATION	434.91	3,263.98	.00	3,263.98	.0
01-17-42500-000 SICK	.00	598.15	.00	598.15	.0
01-17-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-17-45100-000 HEALTH INSURANCE	1,125.73	17,680.31	21,083.00 (	3,402.69)	83.9
01-17-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-17-51100-000 MAINTENANCE (BUILDING)	1,825.00	7,866.83	7,000.00	866.83	112.4
01-17-51300-000 MAINT.SERVICE (VEHICLE)	.00	.00	.00	.00	.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	373.00	600.00 (	227.00)	62.2
01-17-52900-000 MAINTENANCE (OTHER)	191.28	1,028.62	1,850.00 (	821.38)	55.6
01-17-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-17-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-17-53700-000 NETWORK ADMINISTRATION	19,710.92	236,531.04	236,531.00	.04	100.0
01-17-54900-000 OTHER PROFESSIONAL SERVICES	14.80	25,956.85	27,500.00 (	1,543.15)	94.4
01-17-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-17-55200-000 TELEPHONE	406.88	3,257.30	3,250.00	7.30	100.2
01-17-55300-000 PUBLISHING	107.00	107.00	.00	107.00	.0
01-17-56200-000 TRAVEL EXPENSES	.00	.00	.00	.00	.0
01-17-57100-000 UTILITIES	3,669.44	59,039.37	56,455.00	2,584.37	104.6
01-17-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	566.50	500.00	66.50	113.3
01-17-57900-000 OTHER CONTRACTUAL SERVICES	1,854.58	2,624.57	1,000.00	1,624.57	262.5
01-17-59500-000 PROPERTY TAX	281.33	3,034.25	4,225.00 (	1,190.75)	71.8
01-17-61000-000 MAINTENANCE SUPPLIES	.00	1,230.01	.00	1,230.01	.0
01-17-61100-000 MAINTENANCE BUILDING	.00	5,762.95	12,000.00 (	6,237.05)	48.0
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)	1,026.00	2,529.27	2,300.00	229.27	110.0
01-17-62900-000 MAINT.SUPPLIES-OTHER	.00	.00	.00	.00	.0
01-17-65100-000 OFFICE SUPPLIES	876.25	2,404.88	3,000.00 (	595.12)	80.2
01-17-65400-000 GENERAL SUPPLIES	334.05	5,110.99	5,000.00	110.99	102.2
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	3,934.00	3,934.00	4,000.00 (	66.00)	98.4
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	.00	.00	.0
01-17-91100-000 COMMUNITY RELATIONS	.00	25,426.00	26,200.00 (	774.00)	97.1
01-17-92000-000 CONTINGENCY	.00	.00	.00	.00	.0
01-17-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
01-17-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
01-17-99910-000 TRANSFER AMBULANCE FUND	.00	.00	.00	.00	.0
01-17-99920-000 TRANSFER-AIRPORT FUND	.00	.00	.00	.00	.0
01-17-99936-000 TRANSFER CAPITAL FUND	.00	.00	.00	.00	.0
01-17-99964-000 TRANSFER ADMIN SERVICE	5,388.00	64,656.00	64,656.00	.00	100.0
TOTAL MUNICIPAL BUILDING	44,643.75	516,262.97	524,635.00 (	8,372.03)	98.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-41100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-18-42400-000 SALARIES-VACATION	.00	.00	.00	.00	.0
01-18-45100-000 HEALTH INSURANCE	.00	.00	.00	.00	.0
01-18-53300-000 LEGAL EXPENSE	9,005.00	134,004.88	85,000.00	49,004.88	157.7
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	 9,005.00	 134,724.38	 116,550.00	 18,174.38	 115.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-41000-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-19-41100-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-19-42100-000 SALARIES (FULL-TIME)	10,431.64	122,894.11	124,378.00 (	1,483.89)	98.8
01-19-42200-000 SALARIES-TEMPORARY	.00	.00	.00	.00	.0
01-19-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-19-42400-000 VACATION	.00	7,748.83	.00	7,748.83	.0
01-19-42500-000 SICK PAY	249.22	1,495.32	.00	1,495.32	.0
01-19-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-19-45100-000 HEALTH INSURANCE	2,313.79	23,990.34	19,919.00	4,071.34	120.4
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	7,500.00	5,000.00	2,500.00	150.0
01-19-55000-000 COMMUNICATIONS	.00	.00	.00	.00	.0
01-19-55100-000 POSTAGE	.00	.00	.00	.00	.0
01-19-55200-000 TELEPHONE	170.18	1,131.42	1,500.00 (	368.58)	75.4
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	123.00	2,664.08	2,200.00	464.08	121.1
01-19-56200-000 TRAVEL EXPENSES	272.22	2,815.44	4,000.00 (	1,184.56)	70.4
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	69.00	1,144.64	2,500.00 (	1,355.36)	45.8
01-19-59400-000 LEASE OR RENTALS	.00	.00	.00	.00	.0
01-19-65100-000 OFFICE SUPPLIES	39.99	266.93	1,000.00 (	733.07)	26.7
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	120.40	670.90	2,000.00 (	1,329.10)	33.5
01-19-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
 TOTAL CITY MANAGER	 13,789.44	 172,332.01	 164,297.00	 8,035.01	 104.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT	86,222.65	1,052,751.79	1,040,711.00	12,040.79	101.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	126,820.56	1,551,084.43	1,668,814.00 (	117,729.57)	93.0
01-21-42200-000 SALARIES - PART-TIME	6,696.24	72,145.20	60,000.00	12,145.20	120.2
01-21-42300-000 SALARIES - OVERTIME	4,556.97	114,910.82	120,000.00 (	5,089.18)	95.8
01-21-42400-000 SALARIES - VACATION PAY	7,474.41	133,484.18	120,000.00	13,484.18	111.2
01-21-42500-000 SALARIES - SICK PAY	1,946.22	20,040.46	22,440.00 (	2,399.54)	89.3
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	1,368.91	17,007.43	18,000.00 (	992.57)	94.5
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	168,821.00	174,577.00 (	5,756.00)	96.7
01-21-45100-000 HEALTH INSURANCE	54,291.98	505,280.35	454,512.00	50,768.35	111.2
01-21-47100-000 UNIFORM ALLOWANCE	1,121.62	11,305.54	20,000.00 (	8,694.46)	56.5
01-21-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,892.16	31,236.24	32,000.00 (	763.76)	97.6
01-21-51300-000 MAINTENANCE - VEHICLE	3,212.63	32,741.86	21,000.00	11,741.86	155.9
01-21-53300-000 LEGAL SERVICE	.00	.00	.00	.00	.0
01-21-53400-000 MEDICAL SERVICES	22.00	1,496.00	1,200.00	296.00	124.7
01-21-53700-000 DATA PROCESSING SERVICES	1,391.95	17,648.84	20,000.00 (	2,351.16)	88.2
01-21-54900-000 OTHER PROFESSIONAL SERVICES	31.50	336.25	1,000.00 (	663.75)	33.6
01-21-55100-000 POSTAGE	21.30	189.69	700.00 (	510.31)	27.1
01-21-55200-000 TELEPHONE	1,618.41	16,515.75	18,000.00 (	1,484.25)	91.8
01-21-55300-000 PUBLISHING	.00	308.60	500.00 (	191.40)	61.7
01-21-55400-000 PRINTING	170.00	3,437.48	2,500.00	937.48	137.5
01-21-56100-000 DUES	173.00	2,743.32	5,300.00 (	2,556.68)	51.8
01-21-56200-000 TRAVEL EXPENSES	128.28	1,211.29	2,000.00 (	788.71)	60.6
01-21-56300-000 TRAINING	350.00	4,827.00	12,000.00 (	7,173.00)	40.2
01-21-56400-000 TUITION REIMBURSEMENT	.00	1,095.00	4,176.00 (	3,081.00)	26.2
01-21-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-21-57100-000 UTILITIES	103.86	1,205.30	1,200.00	5.30	100.4
01-21-57800-000 ANIMAL CONTROL	343.00	3,364.00	5,000.00 (	1,636.00)	67.3
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	1,837.33	3,678.87	3,000.00	678.87	122.6
01-21-65100-000 OFFICE SUPPLIES	684.24	6,023.44	10,000.00 (	3,976.56)	60.2
01-21-65200-000 OPERATING SUPPLIES	3,186.41	11,336.77	10,000.00	1,336.77	113.4
01-21-65400-000 JANITORIAL SUPPLIES	.00	.00	.00	.00	.0
01-21-65500-000 AUTOMOBILE FUEL/OIL	5,488.68	69,486.17	66,000.00	3,486.17	105.3
01-21-65800-000 PRISONER SUPPLIES	.00	165.57	1,000.00 (	834.43)	16.6
01-21-65900-000 DARE ACCOUNT EXPENSES	.00	.00	.00	.00	.0
01-21-66200-000 K9 SUPPLIES	.00	.00	500.00 (	500.00)	.0
01-21-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	2,979.74	2,979.74	5,400.00 (	2,420.26)	55.2
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	977.72	2,192.52	2,500.00 (	307.48)	87.7
01-21-91710-000 DRUG INVESTIGATIONS	(2,374.35)	(2,374.35)	.00 (	2,374.35)	.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 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL POLICE DEPARTMENT	226,514.77	2,861,601.66	2,939,819.00	(78,217.34)	97.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	59,415.98	772,882.47	885,000.00	(112,117.53)	87.3
01-22-42200-000 SALARIES - PART-TIME	3,905.71	72,002.15	67,543.00	4,459.15	106.6
01-22-42300-000 SALARY EXPENSE - OVERTIME	8,852.35	166,904.72	120,000.00	46,904.72	139.1
01-22-42400-000 SALARIES - VACATION PAY	976.91	50,596.68	.00	50,596.68	.0
01-22-42500-000 SALARIES - SICK PAY	6,958.29	24,906.74	.00	24,906.74	.0
01-22-42700-000 SALARIES - ADJUSTMENT TO PAY	.00	.00	.00	.00	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	151,225.03	151,658.00	(432.97)	99.7
01-22-45100-000 HEALTH INSURANCE	24,762.09	242,183.51	238,961.00	3,222.51	101.4
01-22-45300-000 UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.0
01-22-47100-000 UNIFORM ALLOWANCE	446.77	10,103.43	12,000.00	(1,896.57)	84.2
01-22-47400-000 CLOTHING CLEANING EXPENSE	.00	.00	.00	.00	.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	2,427.61	5,778.92	5,000.00	778.92	115.6
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	.00	4,567.09	7,000.00	(2,432.91)	65.2
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	1,152.37	6,845.20	8,000.00	(1,154.80)	85.6
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	5,160.03	32,988.98	43,566.00	(10,577.02)	75.7
01-22-55100-000 POSTAGE	.00	47.64	200.00	(152.36)	23.8
01-22-55200-000 TELEPHONE	823.85	8,614.39	8,400.00	214.39	102.6
01-22-55400-000 PRINTING	.00	538.00	500.00	38.00	107.6
01-22-56100-000 DUES	632.00	2,342.00	1,200.00	1,142.00	195.2
01-22-56200-000 TRAVEL EXPENSES	920.52	2,229.61	1,750.00	479.61	127.4
01-22-56300-000 TRAINING	560.00	6,997.10	7,000.00	(2.90)	100.0
01-22-56400-000 TUITION REIMBURSMENT	.00	2,190.00	2,000.00	190.00	109.5
01-22-56500-000 PUBLICATIONS	489.61	1,058.48	1,000.00	58.48	105.9
01-22-57100-000 UTILITIES	1,281.48	14,912.22	17,000.00	(2,087.78)	87.7
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	128.82	2,493.06	3,000.00	(506.94)	83.1
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	1,301.57	3,521.67	5,000.00	(1,478.33)	70.4
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	23.13	2,082.78	5,000.00	(2,917.22)	41.7
01-22-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-22-65100-000 OFFICE SUPPLIES	.00	2,146.11	2,500.00	(353.89)	85.8
01-22-65200-000 OPERATING SUPPLIES	1,501.28	11,099.96	12,600.00	(1,500.04)	88.1
01-22-65400-000 JANITORIAL SUPPLIES	.00	3,195.74	2,500.00	695.74	127.8
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,378.08	18,250.92	18,000.00	250.92	101.4
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.0
01-22-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-22-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-22-92500-000 FOREIGN FIRE INSURANCE EXPENSE	.00	.00	.00	.00	.0
01-22-99900-000 INTERFUND OPERATING TRANSFER	.00	.00	.00	.00	.0
TOTAL FIRE DEPARTMENT	123,098.45	1,622,704.60	1,630,878.00	(8,173.40)	99.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	349,613.22	4,484,306.26	4,570,697.00	(86,390.74)	98.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	44,586.78	571,355.05	638,912.00 (	67,556.95)	89.4
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	2,755.05	39,578.99	56,595.00 (	17,016.01)	69.9
01-41-42400-000 VACATION	15,365.92	62,732.07	.00	62,732.07	.0
01-41-42500-000 SICK	254.26	18,991.59	.00	18,991.59	.0
01-41-42600-000 SALARIES-PAGER PAY	1,212.86	20,232.50	19,115.00	1,117.50	105.9
01-41-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-41-45100-000 HEALTH INSURANCE	21,633.08	203,810.52	187,417.00	16,393.52	108.8
01-41-47100-000 UNIFORM ALLOWANCE	60.00	802.98	1,000.00 (	197.02)	80.3
01-41-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-41-47300-000 CLOTHING ACQUISITION	968.84	1,865.88	2,000.00 (	134.12)	93.3
01-41-51100-000 MAINTENANCE (BUILDING)	.00	1,579.00	2,500.00 (	921.00)	63.2
01-41-51200-000 MAINTENANCE (EQUIPMENT)	6,314.00	15,116.87	16,500.00 (	1,383.13)	91.6
01-41-51300-000 MAINT.SERVICE-VEHICLE	5,549.57	13,532.76	15,000.00 (	1,467.24)	90.2
01-41-51400-000 MAINTENANCE STREET	1,000.00	22,776.59	23,500.00 (	723.41)	96.9
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	1,994.50	10,000.00 (	8,005.50)	19.9
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	216.40	2,693.34	3,000.00 (	306.66)	89.8
01-41-54900-000 OTHER PROFESSIONAL SERVICES	3,278.95	11,718.70	15,000.00 (	3,281.30)	78.1
01-41-55100-000 POSTAGE	.00	15.00	200.00 (	185.00)	7.5
01-41-55200-000 TELEPHONE	382.58	3,549.65	5,100.00 (	1,550.35)	69.6
01-41-55300-000 PUBLISHING	107.00	773.05	500.00	273.05	154.6
01-41-55600-000 DISPATCHING/RADIO	.00	.00	.00	.00	.0
01-41-56200-000 TRAVEL EXPENSES	.00	97.87	300.00 (	202.13)	32.6
01-41-56300-000 TRAINING	.00	450.00	1,000.00 (	550.00)	45.0
01-41-56500-000 PUBLICATIONS	.00	.00	.00	.00	.0
01-41-57100-000 UTILITIES	1,489.49	15,277.21	16,000.00 (	722.79)	95.5
01-41-57200-000 STREET LIGHTING	13,038.15	155,007.90	146,000.00	9,007.90	106.2
01-41-57800-000 ANIMAL CONTROL	.00	.00	.00	.00	.0
01-41-59400-000 LEASE OR RENTALS	.00	2,000.00	5,000.00 (	3,000.00)	40.0
01-41-61100-000 MAINTENANCE BUILDING	6.49	3,156.59	4,500.00 (	1,343.41)	70.2
01-41-61200-000 MAINTENANCE (EQUIPMENT)	2,066.01	13,355.19	16,000.00 (	2,644.81)	83.5
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	2,019.56	26,307.94	35,000.00 (	8,692.06)	75.2
01-41-61400-000 SUPPLIES STREETS	20,283.45	42,732.51	52,000.00 (	9,267.49)	82.2
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	89,685.95	82,000.00	7,685.95	109.4
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	2,141.27	5,557.51	12,000.00 (	6,442.49)	46.3
01-41-62900-000 SUPPLIES OTHER	9,223.26	17,066.65	18,000.00 (	933.35)	94.8
01-41-65100-000 OFFICE SUPPLIES	97.14	860.72	2,000.00 (	1,139.28)	43.0
01-41-65200-000 OPERATING SUPPLIES	1,146.02	7,086.30	8,000.00 (	913.70)	88.6
01-41-65300-000 SMALL TOOLS	314.48	3,213.93	3,200.00	13.93	100.4
01-41-65400-000 JANITORIAL SUPPLIES	.00	406.14	1,000.00 (	593.86)	40.6
01-41-65500-000 GASOLINE/OIL	6,623.15	69,154.00	66,500.00	2,654.00	104.0
01-41-66100-000 SAFETY SUPPLIES	1,217.95	3,792.45	3,500.00	292.45	108.4
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	5,974.00	92,206.00	87,500.00	4,706.00	105.4
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	9,615.12	14,079.37	20,000.00 (	5,920.63)	70.4
01-41-91100-000 COMMUNITY RELATIONS	.00	.00	500.00 (	500.00)	.0
01-41-92900-000 MISCELLANEOUS CHARGES	31.94	31.94	500.00 (	468.06)	6.4
TOTAL STREET DIVISION	178,972.77	1,694,000.46	1,718,039.00 (	24,038.54)	98.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	2,930.39	51,655.11	59,925.00 (	8,269.89)	86.2
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	.00	3,582.48	6,500.00 (	2,917.52)	55.1
01-46-42400-000 VACATION	691.44	6,799.16	.00	6,799.16	.0
01-46-42500-000 SICK PAY	1,317.03	1,749.18	.00	1,749.18	.0
01-46-42600-000 PAGER	.00	.00	500.00 (	500.00)	.0
01-46-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-46-45100-000 HEALTH INSURANCE	2,376.10	22,554.16	21,083.00	1,471.16	107.0
01-46-47100-000 UNIFORM ALLOWANCE	20.00	329.10	300.00	29.10	109.7
01-46-47300-000 CLOTHING ACQUISITION	.00	151.24	200.00 (	48.76)	75.6
01-46-51100-000 MAINTENANCE (BUILDING)	.00	689.00	500.00	189.00	137.8
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.00	80.00	1,000.00 (	920.00)	8.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	318.20	1,000.00 (	681.80)	31.8
01-46-52900-000 MAINT. SERVICE-OTHER	.00	.00	.00	.00	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	2,500.00	3,323.52	3,500.00 (	176.48)	95.0
01-46-55200-000 TELEPHONE	82.45	696.46	800.00 (	103.54)	87.1
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	20.00	100.00 (	80.00)	20.0
01-46-57100-000 UTILITIES	215.82	2,136.09	2,300.00 (	163.91)	92.9
01-46-61100-000 MAINTENANCE BUILDING	.00	1,017.24	300.00	717.24	339.1
01-46-61200-000 MAINTENANCE (EQUIPMENT)	94.38	1,697.01	1,200.00	497.01	141.4
01-46-61300-000 SUPPLIES (VEHICLE)	.00	480.58	500.00 (	19.42)	96.1
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	104.37	474.68	1,200.00 (	725.32)	39.6
01-46-65300-000 SMALL TOOLS	.00	126.89	1,000.00 (	873.11)	12.7
01-46-65400-000 JANITORIAL SUPPLIES	.00	31.36	150.00 (	118.64)	20.9
01-46-65500-000 GASOLINE/OIL	279.63	3,380.08	6,200.00 (	2,819.92)	54.5
01-46-66100-000 SAFETY SUPPLIES	.00	.00	300.00 (	300.00)	.0
01-46-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-46-83000-000 EQUIPMENT	.00	.00	.00	.00	.0
01-46-89000-000 CAPITAL OUTLAY - OTHER	.00	.00	.00	.00	.0
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00 (	200.00)	.0
TOTAL CEMETERY	10,611.61	106,068.11	114,458.00 (	8,389.89)	92.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,219.92	136,056.29	146,370.00 (	10,313.71)	93.0
01-48-42200-000 SALARIES-PART-TIME	.00	18,497.75	12,200.00	6,297.75	151.6
01-48-42400-000 VACATION	810.77	7,585.65	.00	7,585.65	.0
01-48-42500-000 SICK	32.74	3,366.24	.00	3,366.24	.0
01-48-45100-000 HEALTH INSURANCE	4,752.20	45,108.32	42,166.00	2,942.32	107.0
01-48-47100-000 UNIFORM ALLOWANCE	.00	.00	.00	.00	.0
01-48-47200-000 AUTOMOBILE ALLOWANCE	.00	.00	.00	.00	.0
01-48-51100-000 MAINTENANCE (BUILDING)	.00	379.08	1,000.00 (	620.92)	37.9
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	1,903.56	1,500.00	403.56	126.9
01-48-51300-000 MAINT.SERVICE (VEHICLE)	42.00	266.09	1,500.00 (	1,233.91)	17.7
01-48-52900-000 DEMOLITION	.00	.00	.00	.00	.0
01-48-53200-000 ENGINEERING SERVICE	4,672.00	42,926.50	61,000.00 (	18,073.50)	70.4
01-48-54900-000 OTHER PROFESSIONAL SERVICES	442.82	2,919.07	3,500.00 (	580.93)	83.4
01-48-55100-000 POSTAGE	.00	12.95	50.00 (	37.05)	25.9
01-48-55200-000 TELEPHONE	598.80	2,583.61	2,400.00	183.61	107.7
01-48-55300-000 PUBLISHING	.00	263.02	200.00	63.02	131.5
01-48-56100-000 DUES	37.00	860.00	500.00	360.00	172.0
01-48-56200-000 TRAVEL EXPENSES	84.92	925.08	900.00	25.08	102.8
01-48-56300-000 TRAINING	.00	818.95	900.00 (	81.05)	91.0
01-48-56500-000 PUBLICATIONS	.00	350.14	300.00	50.14	116.7
01-48-57100-000 UTILITIES	348.83	4,395.85	3,100.00	1,295.85	141.8
01-48-61200-000 SUPPLIES (EQUIPMENT)	128.00	2,354.68	2,100.00	254.68	112.1
01-48-65100-000 OFFICE SUPPLIES	89.34	957.49	900.00	57.49	106.4
01-48-65300-000 SMALL TOOLS	226.90	1,122.97	840.00	282.97	133.7
01-48-65400-000 JANITORIAL SUPPLIES	40.88	459.48	480.00 (	20.52)	95.7
01-48-65500-000 GASOLINE & OIL	285.23	3,746.65	3,500.00	246.65	107.1
01-48-67000-000 PRINT MATERIALS	.00	.00	50.00 (	50.00)	.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	300.00	4,964.85	6,200.00 (	1,235.15)	80.1
01-48-82000-000 BUILDING	.00	798.00	2,100.00 (	1,302.00)	38.0
01-48-83000-000 EQUIPMENT	230.99	3,339.28	4,720.00 (	1,380.72)	70.8
01-48-84000-000 VEHICLES	.00	.00	.00	.00	.0
01-48-87000-000 FURNITURE	.00	399.00	800.00 (	401.00)	49.9
01-48-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	100.00 (	100.00)	.0
TOTAL ENGINEERING	24,343.34	287,360.55	299,376.00 (	12,015.45)	96.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL PUBLIC WORKS	213,927.72	2,087,429.12	2,131,873.00	(44,443.88)	97.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	18,036.76	207,053.60	220,786.00 (	13,732.40)	93.8
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	843.37	12,946.75	.00	12,946.75	.0
01-44-42500-000 SICK	.00	5,081.64	.00	5,081.64	.0
01-44-42600-000 SALARIES-PAGER PAY	.00	.00	.00	.00	.0
01-44-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-44-45100-000 HEALTH INSURANCE	5,893.53	58,163.02	51,543.00	6,620.02	112.8
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)	.00	1,400.32	1,500.00 (	99.68)	93.4
01-44-52900-000 NUISANCE ABATEMENT	.00	1,516.00	2,000.00 (	484.00)	75.8
01-44-53000-000 PROFESSIONAL SERVICES	.00	.00	.00	.00	.0
01-44-53200-000 ENGINEERING SERVICE	.00	.00	.00	.00	.0
01-44-53300-000 LEGAL SERVICE	.00	1,600.00	.00	1,600.00	.0
01-44-53400-000 MEDICAL SERVICES	.00	90.00	.00	90.00	.0
01-44-53600-000 JANITORIAL SERVICES	.00	.00	.00	.00	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	19,029.36	14,200.00	4,829.36	134.0
01-44-55100-000 POSTAGE	36.66	528.27	.00	528.27	.0
01-44-55200-000 TELEPHONE	92.13	1,652.19	1,600.00	52.19	103.3
01-44-55300-000 PUBLISHING	.00	2,198.30	4,000.00 (	1,801.70)	55.0
01-44-55400-000 PRINTING	.00	73.50	800.00 (	726.50)	9.2
01-44-56100-000 DUES	.00	535.00	1,500.00 (	965.00)	35.7
01-44-56200-000 TRAVEL EXPENSES	.00	28.87	200.00 (	171.13)	14.4
01-44-56300-000 TRAINING	.00	40.00	500.00 (	460.00)	8.0
01-44-56500-000 PUBLICATIONS	.00	400.70	250.00	150.70	160.3
01-44-56600-000 CONFERENCE EXPENSES	.00	265.00	500.00 (	235.00)	53.0
01-44-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-44-57200-000 STREET LIGHTING	.00	.00	.00	.00	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	63.76	400.00 (	336.24)	15.9
01-44-65000-000 GENERAL SUPPLIES	.00	.00	.00	.00	.0
01-44-65100-000 OFFICE SUPPLIES	5.14	1,483.82	1,500.00 (	16.18)	98.9
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	97.57	1,758.54	2,200.00 (	441.46)	79.9
01-44-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	.00	.00	.0
01-44-82000-000 BUILDING	.00	.00	.00	.00	.0
01-44-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	.00	.00	.00	.0
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	.00	.00	.0
01-44-87000-000 FURNITURE	.00	.00	.00	.00	.0
01-44-91100-000 PUBLIC RELATIONS	.00	.00	.00	.00	.0
01-44-92900-000 MISCELLANEOUS CHARGES	.00	.00	.00	.00	.0
TOTAL COMMUNITY DEVELOPMENT	25,005.16	315,908.64	303,479.00	12,429.64	104.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41000-000 SALARIES (FULL-TIME)	.00	.00	.00	.00	.0
01-61-41100-000 SALARIES (FULL-TIME)	7,759.49	125,065.64	131,412.00 (	6,346.36)	95.2
01-61-42100-000 SALARIES (FULL-TIME)	3,819.43	42,994.04	46,342.00 (	3,347.96)	92.8
01-61-42200-000 SALARIES-PART-TIME	.00	.00	.00	.00	.0
01-61-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	.00	.00	.0
01-61-42400-000 VACATION	784.00	9,007.01	.00	9,007.01	.0
01-61-42500-000 SICK	2,595.94	5,282.42	.00	5,282.42	.0
01-61-42700-000 ADJUST TO GROSS	.00	.00	.00	.00	.0
01-61-45100-000 HEALTH INSURANCE	3,509.63	44,425.25	51,543.00 (	7,117.75)	86.2
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	26.70	1,338.49	4,000.00 (	2,661.51)	33.5
01-61-55100-000 POSTAGE	.00	229.62	250.00 (	20.38)	91.9
01-61-55200-000 TELEPHONE	205.41	1,810.53	2,500.00 (	689.47)	72.4
01-61-55300-000 ECONOMIC DVLP. PUBLISHING	.00	.00	.00	.00	.0
01-61-56100-000 DUES	.00	551.61	650.00 (	98.39)	84.9
01-61-56200-000 TRAVEL EXPENSES	267.08	5,108.68	4,000.00	1,108.68	127.7
01-61-56300-000 TRAINING	.00	60.00	1,000.00 (	940.00)	6.0
01-61-56500-000 PUBLICATIONS	91.38	91.38	250.00 (	158.62)	36.6
01-61-56600-000 CONFERENCE	.00	174.64	1,000.00 (	825.36)	17.5
01-61-57100-000 UTILITIES	.00	.00	.00	.00	.0
01-61-57900-000 OTHER SERVICE CHARGES	.00	.00	.00	.00	.0
01-61-65100-000 OFFICE SUPPLIES	180.87	2,168.67	2,000.00	168.67	108.4
01-61-65200-000 OPERATING SUPPLIES	.00	.00	.00	.00	.0
01-61-83000-000 EQUIPMENT	1,144.55	2,750.13	3,000.00 (	249.87)	91.7
01-61-91100-000 COMMUNITY RELATIONS	.00	.00	.00	.00	.0
01-61-92900-000 MISCELLANEOUS CHARGES	.00	893.85	750.00	143.85	119.2
TOTAL ECONOMIC DEVELOPMENT	20,384.48	241,951.96	248,697.00 (	6,745.04)	97.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING APRIL 30, 2013

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOPM	45,389.64	557,860.60	552,176.00	5,684.60	101.0
TOTAL FUND EXPENDITURES	695,153.23	8,182,347.77	8,295,457.00	(113,109.23)	98.6
NET REVENUE OVER EXPENDITURES	17,864.22	331,416.00	33,753.00	297,663.00	981.9

CITY OF ROCHELLE

**SPECIAL FUNDS BUDGET SUMMARY
For the 12 Months Ending April 30, 2013**

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
REVENUE BY FUND					
Audit	0	31,098	33,100	2,002 -	93.95
Insurance	0	208,262	221,000	12,738 -	94.24
Illinois Municipal Retirement	0	222,455	233,155	10,700 -	95.41
Social Security	0	183,814	195,075	11,261 -	94.23
Ambulance	22	517	2,000	1,483 -	25.84
Economic Development	0	0	0	0	.00
Motor Fuel Tax	19,367	518,780	661,500	142,720 -	78.42
Utility Tax	30,132	346,702	364,600	17,898 -	95.09
Travel and Tourism	16,623	207,829	230,150	22,321 -	90.30
Sales Tax	69,380	938,827	877,000	61,827	107.05
Lighthouse Pointe TIF	0	143,357	0	143,357	.00
Foreign Fire Insurance	0	21,729	17,060	4,669	127.37
TIF	0	0	0	0	.00
Capital Improvement	431,772	2,366,742	3,812,000	1,445,258 -	62.09
Stormwater Management	138	9,345	45,600	36,255 -	20.49
Technology Park	3	53	100	47 -	52.68
Debt Service	0	0	0	0	.00
Solid Waste	181,728	959,887	734,900	224,987	130.61
Technology Center	51,646	618,107	578,010	40,097	106.94
Airport	41,942	625,802	1,501,526	875,724 -	41.68
Railroad	2,810,916	3,067,919	5,331,380	2,263,461 -	57.54
Health Insurance	218,417	2,115,810	2,308,000	192,190 -	91.67
Administrative Services	32,993	395,912	395,912	0	100.00
Total Revenues	3,905,078	12,982,947	17,542,068	4,559,121 -	74.01

CITY OF ROCHELLE

SPECIAL FUNDS BUDGET SUMMARY
For the 12 Months Ending April 30, 2013

	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Pcnt</u>
OPERATING EXPENSES					
Audit	4,400 -	32,491	34,150	1,659 -	95.14
Insurance	46,980	483,342	311,000	172,342	155.42
Illinois Municipal Retirement	19,424	245,676	257,200	11,524 -	95.52
Social Security	14,569	193,609	195,000	1,391 -	99.29
Ambulance	0	294,023	147,535	146,488	199.29
Economic Development	0	0	0	0	.00
Motor Fuel Tax	0	388,456	807,000	418,544 -	48.14
Utility Tax	159,170	484,682	742,000	257,318 -	65.32
Travel and Tourism	37,848	226,998	204,800	22,198	110.84
Sales Tax	269,093	1,196,198	1,754,000	557,802 -	68.20
Lighthouse Pointe TIF	0	228,150	0	228,150	.00
Foreign Fire Insurance	9,649	38,188	51,350	13,162 -	74.37
TIF	0	24,698	0	24,698	.00
Capital Improvement	150,448	2,220,535	4,409,177	2,188,642 -	50.36
Stormwater Management	0	40,409	378,000	337,591 -	10.69
Technology Park	0	3,050	173,750	170,700 -	1.76
Debt Service	245	2,940	0	2,940	.00
Solid Waste	66,726	702,677	643,256	59,421	109.24
Technology Center	41,329	546,057	335,251	210,806	162.88
Airport	53,800	1,186,602	1,416,113	229,511 -	83.79
Railroad	23,278	4,958,629	5,642,612	683,983 -	87.88
Health Insurance	260,065	1,541,255	2,143,996	602,741 -	71.89
Administrative Services	42,825	538,187	547,701	9,514 -	98.26
Total Expenses	1,191,049	15,576,852	20,193,891	4,617,039 -	77.14
Revenue Over Expenses	2,714,030	2,593,905 -	2,651,823 -	57,918	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND April 30, 2013 and 2012

	April 30, 2013	April 30, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	18,914,513	17,827,720
Less: Accumulated Depreciation	(5,558,670)	(5,076,240)
Net Plant in Service	13,355,843	12,751,480
CURRENT ASSETS		
Cash & Investments	1,306,523	954,943
Customer Accounts Receivable	214,430	242,999
Other Accounts Receivable	62,936	54,192
Inventory		
Prepaid Expenses	11,935	11,977
Total Current Assets	1,595,823	1,264,112
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	14,951,666	14,015,592
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	14,713,686	10,929,997
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	14,897,374	11,113,685
LIABILITIES		
Current Liabilities:		
Accounts Payable	31,063	71,611
Accrued Liabilities	23,229	19,422
Total Current Liabilities	54,292	91,033
Non-Current Liabilities:		
Note Payable - Associated Company		2,810,874
Other Non-Current Liabilities		
Total Non-Current Liabilities		2,810,874
Total Liabilities	54,292	2,901,907
TOTAL LIABILITIES AND EQUITY	14,951,666	14,015,592

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 12 Months Ending April 30, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	778,547	743,873	34,675	104.7
Commercial Sales	562,224	515,412	46,812	109.1
Industrial Sales	554,547	519,643	34,904	106.7
Interdepartmental Sales	15,721	14,176	1,545	110.9
Other Operating Revenues	81,256	102,929	(21,673)	78.9
Total Operating Revenues	1,992,296	1,896,033	96,262	105.1
OPERATING EXPENSES				
Source of Supply - Operations	226,678	201,792	24,886	112.3
Source of Supply - Maintenance	12,557	(1,339)	13,896	938.1
Water Treatment - Operations	139,157	135,267	3,890	102.9
Water Treatment - Maintenance	19,365	13,622	5,743	142.2
Distribution - Operations	93,140	80,070	13,070	116.3
Distribution - Maintenance	243,736	289,325	(45,589)	84.2
Customer Accounts	100,611	104,372	(3,761)	96.4
Administrative and General	135,888	135,795	93	100.1
Depreciation	420,144	357,857	62,287	117.4
Indirect Transfers to Municipality				.0
Total Operating Expenses	1,391,276	1,316,762	74,514	105.7
Operating Income (Loss)	601,019	579,272	21,748	103.8
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	3,575	721,390	(717,815)	.5
Investment Income	1,618	1,038	580	155.8
Merchandising, Jobbing & Contract Income	4,653	1,160	3,493	401.3
Merchandising, Jobbing & Contract Expense	(1,071)	(1,690)	619	(63.4)
Interest Expense	(27)	(12,471)	12,444	(.2)
Total Non-Operating Revenue (Expense)	8,748	709,428	(700,679)	1.2
Net Income Before Amortizations	609,768	1,288,699	(678,931)	47.3
Amortization of Contributions in Aid of Construction				.0
Net Income	609,768	1,288,699	(678,931)	47.3
Operating Transfers In (Out)	(85,869)	(85,427)	442	(100.5)
Interfund Transfer W/WR Loan Forgiveness	2,810,874		2,810,874	.0
Increase (Decrease) in Retained Earnings	3,334,773	1,203,272	2,131,501	277.1
RETAINED EARNINGS – Beginning of Period	11,378,913	9,726,725	1,652,188	117.0
RETAINED EARNINGS – END OF PERIOD	14,713,686	10,929,997	3,783,689	134.6

ROCHELLE MUNICIPAL UTILITIES
BALANCE SHEET – WATER RECLAMATION FUND
April 30, 2013 and 2012

	April 30, 2013	April 30, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	35,882,526	35,534,878
Less: Accumulated Depreciation	(18,589,742)	(17,695,462)
Net Plant in Service	17,292,783	17,839,416
CURRENT ASSETS		
Cash & Investments	260,166	247,202
Customer Accounts Receivable	739,155	861,617
Other Accounts Receivable	118,011	76,997
Inventory	3,480	3,480
Prepaid Expenses	24,876	24,980
Total Current Assets	1,145,688	1,214,276
RESTRICTED FUNDS	3,163,737	2,928,330
NON-CURRENT ASSETS		
Unamortized Loss	38,364	76,728
Note Receivable - Associated Company		2,810,874
Total Non-Current Assets	38,364	2,887,602
TOTAL ASSETS	21,640,571	24,869,624
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	12,358,752	14,712,584
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	19,327,517	21,681,349
LIABILITIES		
Current Liabilities:		
Accounts Payable	101,210	94,121
Accrued Liabilities	53,828	46,940
Total Current Liabilities	155,039	141,061
Non-Current Liabilities:		
Bonds Payable	2,151,822	3,034,826
Unamortized Premium on Long-Term Debt	6,194	12,389
Total Non-Current Liabilities	2,158,016	3,047,214
Total Liabilities	2,313,055	3,188,275
TOTAL LIABILITIES AND EQUITY	21,640,571	24,869,624

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 12 Months Ending April 30, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	1,014,442	1,031,038	(16,596)	98.4
Commercial Sales	979,224	890,122	89,102	110.0
Industrial Sales	896,945	923,315	(26,371)	97.1
Interdepartmental Sales	3,921	3,832	89	102.3
Other Operating Revenues	38,149	32,801	5,348	116.3
Total Operating Revenues	2,932,680	2,881,109	51,572	101.8
OPERATING EXPENSES				
Collection - Operations	79,960	86,635	(6,675)	92.3
Collection - Maintenance	99,431	123,242	(23,811)	80.7
Pumping - Operations	1,270	596	674	213.0
Pumping - Maintenance	25,994	8,615	17,379	301.7
Treatment and Disposal - Operations	829,479	779,083	50,396	106.5
Treatment and Disposal - Maintenance	188,191	187,631	560	100.3
Customer Accounts	114,374	119,244	(4,870)	95.9
Administrative and General	184,006	165,503	18,503	111.2
Depreciation	869,109	843,938	25,171	103.0
Total Operating Expenses	2,391,814	2,314,487	77,327	103.3
Operating Income (Loss)	540,866	566,622	(25,755)	95.5
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	11,574	13,146	(1,572)	88.0
Non Utility Income	71,837	1,060,138	(988,301)	6.8
Merchandising, Jobbing & Contract Income	17,315	19,735	(2,420)	87.7
Merchandising, Jobbing & Contract Expense	(4,303)	(3,215)	(1,088)	(133.9)
Amortization Expense	(32,170)	(32,170)		(100.0)
Interest Expense	(92,009)	(132,744)	40,735	(69.3)
Total Non-Operating Revenue (Expense)	(27,756)	924,891	(952,646)	(3.0)
Net Income Before Amortizations	513,111	1,491,512	(978,402)	34.4
Amortization of Contributions in Aid of Construction				.0
Net Income	513,111	1,491,512	(978,402)	34.4
Operating Transfers In (Out)	(128,253)	(127,427)	826	(100.7)
Interfund transfer W/WR loan forgiveness	(2,810,874)		(2,810,874)	.0
Increase (Decrease) in Retained Earnings	(2,426,016)	1,364,085	(3,790,102)	(177.9)
RETAINED EARNINGS – Beginning of Period	14,784,768	13,348,499	1,436,269	110.8
RETAINED EARNINGS – END OF PERIOD	12,358,752	14,712,584	(2,353,832)	84.0

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND April 30, 2013 and 2012

	April 30, 2013	April 30, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	70,209,821	68,136,887
Less: Accumulated Depreciation	(37,472,720)	(35,338,272)
Net Plant in Service	32,737,101	32,798,615
CURRENT ASSETS		
Cash & Investments	9,543,552	8,985,629
Customer Accounts Receivable	3,844,579	3,638,625
Other Accounts Receivable		
Inventory	2,054,516	1,641,290
Prepaid Expenses	289,886	274,290
Total Current Assets	15,732,534	14,539,834
RESTRICTED ASSETS	8,994,154	9,637,423
NON-CURRENT ASSETS		
Unamortized Loss	143,659	145,028
Other Deferred Debits	58,723	78,297
Interdepartmental Loan Receivable	1,239,725	1,343,171
Total Non-Current Assets	1,442,106	1,566,496
TOTAL ASSETS	58,905,895	58,542,368
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,175,832	44,002,139
Contribution in Aid of Construction (Net)		
Total Equity	44,175,832	44,002,139
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,779,129	2,019,810
Accrued Liabilities	212,775	181,769
Total Current Liabilities	2,991,904	2,201,578
Non-Current Liabilities:		
Bonds Payable	11,282,078	11,865,309
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	456,081	473,342
Total Non-Current Liabilities	11,738,159	12,338,651
Total Liabilities	14,730,064	14,540,229
TOTAL LIABILITIES AND EQUITY	58,905,895	58,542,368

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 12 Months Ending April 30, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential	5,933,125	5,316,764	616,361	111.6
Small General Service	5,065,784	4,734,425	331,359	107.0
Large General Service	16,887,721	16,649,124	238,597	101.4
Public Street Lighting	153,515	140,363	13,152	109.4
Interdepartmental	402,839	401,927	912	100.2
Forfeited Discounts	89,103	84,852	4,250	105.0
Other Operating Revenues	196,357	98,318	98,039	199.7
	<u>28,728,443</u>	<u>27,425,772</u>	<u>1,302,671</u>	<u>104.8</u>
Total Operating Revenues				
OPERATING EXPENSES				
Purchased Power	19,591,054	16,309,142	3,281,912	120.1
Generation - Operation	485,854	467,811	18,043	103.9
Generation - Maintenance	513,210	547,738	(34,528)	93.7
Transmission - Operation	9,298	2,784	6,514	334.0
Distribution - Operation	1,064,716	864,745	199,970	123.1
Distribution - Maintenance	527,165	422,594	104,571	124.8
Depreciation	2,057,514	2,030,735	26,780	101.3
Taxes Other Than Income Taxes	130,470	127,707	2,763	102.2
Customer Accounts	336,413	331,638	4,775	101.4
Administrative & General	1,801,904	1,795,404	6,500	100.4
Indirect Transfers to Municipality				.0
	<u>26,517,598</u>	<u>22,900,298</u>	<u>3,617,301</u>	<u>115.8</u>
Total Operating Expenses				
Operating Income (Loss)	<u>2,210,844</u>	<u>4,525,475</u>	<u>(2,314,630)</u>	<u>48.9</u>
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	19,509	22,916	(3,407)	85.1
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(186,015)	(158,388)	(27,627)	(117.4)
Amortization Expense	(24,244)	(25,399)	1,155	(95.5)
Interest Expense	(530,534)	(561,259)	30,724	(94.5)
Non-Operating Revenue (Expense)	100	5,376	(5,276)	1.9
	<u>(721,183)</u>	<u>(716,754)</u>	<u>(4,430)</u>	<u>(100.6)</u>
Total Non-Operating Revenue (Expense)				
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,489,661	3,808,721	(2,319,060)	39.1
Operating Transfers In (Out)	(1,247,171)	(1,387,230)	140,059	(89.9)
Increase (Decrease) in Retained Earnings	242,490	2,421,491	(2,179,001)	10.0
RETAINED EARNINGS – Beginning of Period	<u>43,933,342</u>	<u>41,580,648</u>	<u>2,352,694</u>	<u>105.7</u>
RETAINED EARNINGS – END OF PERIOD	<u>44,175,832</u>	<u>44,002,139</u>	<u>173,693</u>	<u>100.4</u>

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS

April 30, 2013 and 2012

	April 30, 2013	April 30, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,245,441	3,078,013
Tech Center Building		
Less: Accumulated Depreciation	(2,556,930)	(2,447,604)
Net Plant in Service	688,511	630,410
LAND		
Land	_____	_____
Land		
CURRENT ASSETS		
Cash & Investments	(202,934)	(77,634)
Customer Accounts Receivable	28,845	49,412
Miscellaneous Accounts Receivable		65
Prepaid Expenses	8,699	
Inventory		20,224
Total Current Assets	(165,389)	(7,933)
TOTAL ASSETS	523,122	622,476
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(214,171)	(313,996)
Revenue over Expenditures	(58,827)	106,541
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	79,924	145,467
LIABILITIES		
Current Liabilities:		
Accounts Payable	23,411	9,575
Accrued Liabilities	32,441	25,444
Other Liabilities		
Total Current Liabilities	55,852	35,019
Non-Current Liabilities:		
Interdepartmental Loan Payable	387,345	441,990
2008 Bonds Payable		
Total Non-Current Liabilities	387,345	441,990
Total Liabilities	443,198	477,010
TOTAL LIABILITIES AND EQUITY	523,122	622,476

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 12 Months Ending April 30, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Network Administration Fees	550,450	536,978	13,472	102.5
VOIP Services	68,163	45,006	23,157	151.5
Misc Revenues				.0
Network and Hardware Support	3,264	1,190	2,074	274.3
Data Services	5,748	5,748		100.0
Fiber Internet Access	185,074	201,955	(16,880)	91.6
Dial-up Internet Access	19,051	23,929	(4,878)	79.6
Wireless Internet Access	54,890	97,585	(42,694)	56.3
Network Internet Access	20,396	20,396		100.0
Web Site Host	10,110	9,386	723	107.7
Web Site Development				.0
Activation Fee		50	(50)	.0
Wireless Installation	2,822	2,849	(27)	99.1
Mailboxes	1,044	1,373	(330)	76.0
Forfeited Discounts				
Total Operating Revenues	921,012	946,445	(25,433)	97.3
OPERATING EXPENSES				
Personnel	343,202	297,897	45,306	115.2
Insurance Benefits	91,170	63,466	27,704	143.7
Pension & Other Benefits	73,564	63,433	10,131	116.0
Contractual Services- Maintenance	6,543	28,617	(22,074)	22.9
Contractual Services- Professional	122,619	110,843	11,776	110.6
Contractual Services- Communications	57,853	45,705	12,148	126.6
Contractual Services- Professional Development	6,029	7,536	(1,507)	80.0
Service Charges	133,666	132,132	1,534	101.2
Commodities - Maintenance Supplies	2,661	525	2,136	507.0
Commodities - General Supplies	16,174	13,665	2,510	118.4
Other Expenditures	(38)	(151)	113	(25.4)
Depreciation	109,326	30,197	79,129	362.0
Transfer to Administrative Services	15,831	17,980	(2,149)	88.1
Total Operating Expenses	978,601	811,845	166,756	120.5
Operating Income (Loss)	(57,589)	134,600	(192,189)	(42.8)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income	41,475	978	40,497	4,240.5
Merchandising, Jobbing, & Contract Expense	(41,383)	(27,443)	(13,940)	(150.8)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(1,329)	(1,594)	266	(83.3)
Total Non-Operating Revenue (Expense)	(1,237)	(28,059)	26,822	(4.4)
Increase (Decrease) in Retained Earnings	(58,827)	106,541	(165,367)	(55.2)

ROCHELLE MUNICIPAL UTILITIES

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS – COMMUNICATIONS
For the 12 Months Ending April 30, 2013 and 2012**

	<u>2013</u>	<u>2012</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(214,171)</u>	<u>(313,996)</u>	<u>99,825</u>	<u>(68.2)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(272,998)</u></u>	<u><u>(207,456)</u></u>	<u><u>65,542</u></u>	<u><u>(131.6)</u></u>