

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING AUGUST 31 2013**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	68,402	638,187	1,382,500	744,313	46.16
Licenses and Permits	34,849	287,125	720,750	433,625	39.84
Intergovernmental Revenue	240,796	1,115,074	3,174,360	2,059,286	35.13
Fines, Forfeitures & Penalties	-	29,393	130,000	100,607	22.61
Public Charges for Services	88,204	349,876	870,772	520,896	40.18
Other Fees	20,430	82,815	282,521	199,707	29.31
Miscellaneous Revenues	8,506	17,670	69,000	51,330	25.61
Other Financing Sources	247,045	988,179	2,964,538	1,976,359	33.33
Total Revenues	708,231	3,508,318	9,594,441	6,086,123	36.57
 OPERATING EXPENSES					
Mayor and City Council	5,669	19,215	63,500	44,285	30.26
City Manager	14,108	58,256	178,865	120,609	32.57
City Attorney	6,950	31,694	155,350	123,657	20.4
City Clerk	14,025	60,296	192,500	132,204	31.32
Police Department	237,405	1,089,059	3,422,347	2,333,288	31.82
Fire Department	129,573	532,377	1,713,088	1,180,711	31.08
Community Development	49,097	134,190	380,725	246,535	35.25
Engineering	23,494	91,969	322,660	230,691	28.5
Street Division	122,147	493,983	1,754,650	1,260,667	28.15
Cemetery Division	8,912	40,839	164,739	123,900	24.79
Municipal Building	55,407	232,542	974,835	742,293	23.85
Economic Development	19,917	79,467	252,042	172,575	31.53
Total Expenses	686,705	2,863,888	9,575,301	6,711,413	29.91
 Revenue over Expenses	 21,527	 644,430	 19,140	 (625,290)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	59,029.13	549,459.19	1,057,500.00	(508,040.81)	52.0
01-11-31110 PROPERTY TAX - POLICE PENSION	.00	.00	105,000.00	(105,000.00)	.0
01-11-31120 PROPERTY TAX - FIRE PENSION	.00	.00	80,000.00	(80,000.00)	.0
01-11-31500 ROAD & BRIDGE TAX	9,372.70	88,727.62	140,000.00	(51,272.38)	63.4
TOTAL TAXES	68,401.83	638,186.81	1,382,500.00	(744,313.19)	46.2
<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	1,600.00	20,650.00	22,250.00	(1,600.00)	92.8
01-11-32500 FRANCHISE LICENSE	.00	29,151.30	112,000.00	(82,848.70)	26.0
01-11-32510 TELECOMMUNICATIONS TAX	30,491.57	123,669.29	410,000.00	(286,330.71)	30.2
01-11-32600 AMUSEMENT LICENSE	.00	.00	2,500.00	(2,500.00)	.0
01-11-32900 OTHER LICENSES	.00	.00	7,000.00	(7,000.00)	.0
01-11-33100 BUILDING PERMITS	2,757.00	111,129.50	165,000.00	(53,870.50)	67.4
01-11-33500 ALARM FEES & FINES	.00	2,525.00	2,000.00	525.00	126.3
TOTAL LICENSES & PERMITS	34,848.57	287,125.09	720,750.00	(433,624.91)	39.8
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	55,497.83	358,219.04	913,360.00	(555,140.96)	39.2
01-11-34200 REPLACEMENT TAX	4,797.33	97,343.50	180,000.00	(82,656.50)	54.1
01-11-34300 VIDEO GAMING TAX	4,205.51	17,987.60	75,000.00	(57,012.40)	24.0
01-11-34400 SALES TAX	164,518.84	594,576.95	1,850,000.00	(1,255,423.05)	32.1
01-11-34450 LOCAL USE TAX	11,776.93	46,946.66	156,000.00	(109,053.34)	30.1
TOTAL INTERGOVERNMENTAL REVENUES	240,796.44	1,115,073.75	3,174,360.00	(2,059,286.25)	35.1
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	.00	29,393.27	130,000.00	(100,606.73)	22.6
TOTAL FINES, FORFEITURES & PENALTIES	.00	29,393.27	130,000.00	(100,606.73)	22.6
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600 AMBULANCE FEES	69,245.00	245,192.16	561,000.00	(315,807.84)	43.7
01-11-36700 POLICE FEES	6,500.00	22,933.72	85,000.00	(62,066.28)	27.0
01-11-36800 FIRE PROTECTION FEES	3,733.53	14,484.12	44,772.00	(30,287.88)	32.4
01-11-36900 STREET DIVISION FEES	.00	25,615.51	75,000.00	(49,384.49)	34.2
01-11-39960 WATER RECL SOLID WASTE CHARGE	8,725.00	41,650.00	105,000.00	(63,350.00)	39.7
TOTAL PUBLIC CHARGES FOR SERVICES	88,203.53	349,875.51	870,772.00	(520,896.49)	40.2
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	3,325.00	8,200.00	21,000.00	(12,800.00)	39.1
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	28,500.00	85,500.00	(57,000.00)	33.3
01-11-37900 OTHER REVENUES	10,501.75	42,007.00	126,021.00	(84,014.00)	33.3
01-11-37901 REIMBURSED DEVELOPER FEES	(521.75)	3,607.50	44,000.00	(40,392.50)	8.2
01-11-37910 BUILDING AND ZONING FEES	.00	500.00	5,500.00	(5,000.00)	9.1
TOTAL OTHER FEES	20,430.00	82,814.50	282,521.00	(199,706.50)	29.3
 <u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	46.64	170.06	2,000.00	(1,829.94)	8.5
01-11-38110 INTEREST INCOME-CEMETERY	1,541.25	1,541.25	3,000.00	(1,458.75)	51.4
01-11-38700 LOT SALES	3,325.00	4,275.00	15,000.00	(10,725.00)	28.5
01-11-38800 CEMETERY RECEIPTS	70.00	970.00	4,000.00	(3,030.00)	24.3
01-11-38900 MISCELLANEOUS	3,523.15	10,713.22	45,000.00	(34,286.78)	23.8
TOTAL MISCELLANEOUS REVENUE	8,506.04	17,669.53	69,000.00	(51,330.47)	25.6
 <u>OTHER FINANCING SOURCES</u>					
01-11-39910 TRANSFER FROM ELECTRIC	114,296.42	457,185.68	1,371,557.00	(914,371.32)	33.3
01-11-39920 TRANSFER FROM WATER	7,110.08	28,440.32	85,321.00	(56,880.68)	33.3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,555.00	42,220.00	126,660.00	(84,440.00)	33.3
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	27,000.00	81,000.00	(54,000.00)	33.3
01-11-39946 SALES TAX FUND TRANSFER	19,166.66	76,666.64	230,000.00	(153,333.36)	33.3
01-11-39947 AMBULANCE FUND TRANSFER	30,833.33	123,333.32	370,000.00	(246,666.68)	33.3
01-11-39950 SOLID WASTE TRANSFER	58,333.33	233,333.32	700,000.00	(466,666.68)	33.3
TOTAL OTHER FINANCING SOURCES	247,044.82	988,179.28	2,964,538.00	(1,976,358.72)	33.3
 TOTAL FUND REVENUE	 708,231.23	 3,508,317.74	 9,594,441.00	 (6,086,123.26)	 36.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,300.89	17,064.84	50,500.00	(33,435.16)	33.8
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	200.00	(200.00)	.0
01-12-55400-000 PRINTING	.00	.00	200.00	(200.00)	.0
01-12-56100-000 DUES	.00	.00	2,000.00	(2,000.00)	.0
01-12-56200-000 TRAVEL EXPENSES	410.21	848.72	3,000.00	(2,151.28)	28.3
01-12-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	457.81	565.60	4,000.00	(3,434.40)	14.1
01-12-65100-000 OFFICE SUPPLIES	.00	177.39	600.00	(422.61)	29.6
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	500.00	557.96	800.00	(242.04)	69.8
TOTAL MAYOR/CITY COUNCIL	5,668.91	19,214.51	63,500.00	(44,285.49)	30.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	7,796.00	30,308.97	112,300.00	(81,991.03)	27.0
01-13-42400-000 VACATION	1,767.94	7,332.87	.00	7,332.87	.0
01-13-42500-000 SICK	.00	323.36	.00	323.36	.0
01-13-45100-000 HEALTH INSURANCE	3,213.63	13,239.80	42,050.00	(28,810.20)	31.5
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	.00	.00	850.00	(850.00)	.0
01-13-55100-000 POSTAGE	.00	1,227.34	7,000.00	(5,772.66)	17.5
01-13-55300-000 PUBLISHING	.00	85.75	750.00	(664.25)	11.4
01-13-55400-000 PRINTING	.00	.00	750.00	(750.00)	.0
01-13-56100-000 DUES	80.00	80.00	600.00	(520.00)	13.3
01-13-56200-000 TRAVEL EXPENSES	143.49	456.13	3,500.00	(3,043.87)	13.0
01-13-56300-000 TRAINING	.00	460.00	700.00	(240.00)	65.7
01-13-56500-000 PUBLICATIONS	.00	.00	500.00	(500.00)	.0
01-13-56600-000 CONFERENCE	.00	295.00	1,500.00	(1,205.00)	19.7
01-13-65100-000 OFFICE SUPPLIES	58.05	294.04	1,700.00	(1,405.96)	17.3
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	.0
01-13-83000-000 EQUIPMENT	.00	.00	3,000.00	(3,000.00)	.0
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	966.00	3,693.00	14,000.00	(10,307.00)	26.4
TOTAL CITY CLERK	14,025.11	60,296.26	192,500.00	(132,203.74)	31.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,810.98	10,942.98	36,608.00	(25,665.02)	29.9
01-17-42200-000 SALARIES-PART-TIME	932.62	3,712.30	11,596.00	(7,883.70)	32.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	.0
01-17-42400-000 VACATION	361.70	1,500.31	.00	1,500.31	.0
01-17-42500-000 SICK	.00	140.80	.00	140.80	.0
01-17-45100-000 HEALTH INSURANCE	1,004.31	4,223.08	29,150.00	(24,926.92)	14.5
01-17-51100-000 MAINTENANCE (BUILDING)	939.17	2,158.04	6,000.00	(3,841.96)	36.0
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	1,600.00	(1,600.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	238.92	793.49	1,850.00	(1,056.51)	42.9
01-17-53700-000 NETWORK ADMINISTRATION	17,046.50	68,251.42	205,343.00	(137,091.58)	33.2
01-17-54900-000 OTHER PROFESSIONAL SERVICES	167.70	18,145.95	25,000.00	(6,854.05)	72.6
01-17-55100-000 POSTAGE	31.86	31.86	.00	31.86	.0
01-17-55200-000 TELEPHONE	446.25	1,123.48	3,500.00	(2,376.52)	32.1
01-17-55300-000 PUBLISHING	.00	.00	125.00	(125.00)	.0
01-17-57100-000 UTILITIES	7,094.52	18,986.69	65,000.00	(46,013.31)	29.2
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	81.00	162.00	500.00	(338.00)	32.4
01-17-57900-000 OTHER CONTRACTUAL SERVICES	.00	412.24	1,000.00	(587.76)	41.2
01-17-59500-000 PROPERTY TAX	.00	4,610.18	2,750.00	1,860.18	167.6
01-17-61100-000 MAINTENANCE BUILDING	.00	104.06	20,500.00	(20,395.94)	.5
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	.00	884.73	500.00	384.73	177.0
01-17-65100-000 OFFICE SUPPLIES	575.41	867.71	2,500.00	(1,632.29)	34.7
01-17-65400-000 GENERAL SUPPLIES	187.86	1,452.29	5,000.00	(3,547.71)	29.1
01-17-82000-000 BUILDING	2,712.00	8,212.00	225,000.00	(216,788.00)	3.7
01-17-83000-000 EQUIPMENT	.00	.00	21,300.00	(21,300.00)	.0
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	20,000.00	(20,000.00)	.0
01-17-91100-000 COMMUNITY RELATIONS	.00	.00	25,000.00	(25,000.00)	.0
01-17-91400-000 SALES TAX REBATE	.00	2,722.31	.00	2,722.31	.0
01-17-92000-000 CONTINGENCY	.00	.00	15,000.00	(15,000.00)	.0
01-17-99964-000 TRANSFER ADMIN SERVICE	20,776.08	83,104.32	249,313.00	(166,208.68)	33.3
TOTAL MUNICIPAL BUILDING	55,406.88	232,542.24	974,835.00	(742,292.76)	23.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>						
01-18-53300-000	LEGAL EXPENSE	6,950.00	31,693.50	135,000.00	(103,306.50)	23.5
01-18-53310-000	DEVELOPER LEGAL EXPENSE	.00	.00	20,000.00	(20,000.00)	.0
01-18-56100-000	DUES	.00	.00	100.00	(100.00)	.0
01-18-56600-000	CONFERENCE EXPENSES	.00	.00	250.00	(250.00)	.0
TOTAL CITY ATTORNEY		6,950.00	31,693.50	155,350.00	(123,656.50)	20.4

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	10,349.06	38,557.55	133,490.00	(94,932.45)	28.9
01-19-42400-000 VACATION	580.63	7,534.97	.00	7,534.97	.0
01-19-42500-000 SICK PAY	387.09	1,219.32	.00	1,219.32	.0
01-19-45100-000 HEALTH INSURANCE	2,016.72	8,799.67	27,475.00	(18,675.33)	32.0
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	5,000.00	(5,000.00)	.0
01-19-55200-000 TELEPHONE	82.69	321.98	1,100.00	(778.02)	29.3
01-19-56100-000 DUES	298.48	948.95	2,200.00	(1,251.05)	43.1
01-19-56200-000 TRAVEL EXPENSES	43.21	310.86	4,000.00	(3,689.14)	7.8
01-19-56500-000 PUBLICATIONS	.00	.00	100.00	(100.00)	.0
01-19-56600-000 CONFERENCE EXPENSES	.00	.00	2,500.00	(2,500.00)	.0
01-19-65100-000 OFFICE SUPPLIES	.00	23.67	1,000.00	(976.33)	2.4
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	350.00	539.00	1,000.00	(461.00)	53.9
TOTAL CITY MANAGER	14,107.88	58,255.97	178,865.00	(120,609.03)	32.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	96,158.78	402,002.48	1,565,050.00	(1,163,047.52)	25.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	132,544.69	527,366.25	1,815,085.00	(1,287,718.75)	29.1
01-21-42200-000 SALARIES - PART-TIME	4,836.52	17,408.08	45,000.00	(27,591.92)	38.7
01-21-42300-000 SALARIES - OVERTIME	10,315.03	43,819.48	133,000.00	(89,180.52)	33.0
01-21-42400-000 SALARIES - VACATION PAY	7,971.85	55,614.55	120,000.00	(64,385.45)	46.4
01-21-42500-000 SALARIES - SICK PAY	7,015.43	12,967.21	22,440.00	(9,472.79)	57.8
01-21-42800-000 OIC - ON-CALL FTO	1,896.65	6,685.86	20,000.00	(13,314.14)	33.4
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	54,227.00	182,374.00	(128,147.00)	29.7
01-21-45100-000 HEALTH INSURANCE	46,347.18	201,730.63	673,300.00	(471,569.37)	30.0
01-21-47100-000 UNIFORM ALLOWANCE	1,151.15	6,416.76	22,000.00	(15,583.24)	29.2
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,819.82	10,700.95	33,500.00	(22,799.05)	31.9
01-21-51300-000 MAINTENANCE - VEHICLE	6,105.88	16,346.14	35,000.00	(18,653.86)	46.7
01-21-53400-000 MEDICAL SERVICES	.00	218.00	2,000.00	(1,782.00)	10.9
01-21-53700-000 DATA PROCESSING SERVICES	.00	14,560.00	20,000.00	(5,440.00)	72.8
01-21-54900-000 OTHER PROFESSIONAL SERVICES	156.00	6,106.00	7,500.00	(1,394.00)	81.4
01-21-55100-000 POSTAGE	23.59	77.13	600.00	(522.87)	12.9
01-21-55200-000 TELEPHONE	2,125.63	5,950.40	18,000.00	(12,049.60)	33.1
01-21-55300-000 PUBLISHING	.00	150.00	500.00	(350.00)	30.0
01-21-55400-000 PRINTING	.00	938.05	2,700.00	(1,761.95)	34.7
01-21-56100-000 DUES	.00	1,872.97	5,300.00	(3,427.03)	35.3
01-21-56200-000 TRAVEL EXPENSES	29.67	463.43	2,000.00	(1,536.57)	23.2
01-21-56300-000 TRAINING	60.00	4,780.00	11,000.00	(6,220.00)	43.5
01-21-56400-000 TUITION REIMBURSEMENT	2,100.00	4,290.00	8,265.00	(3,975.00)	51.9
01-21-57100-000 UTILITIES	103.75	422.70	1,252.00	(829.30)	33.8
01-21-57800-000 ANIMAL CONTROL	293.00	887.00	5,000.00	(4,113.00)	17.7
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	189.80	891.30	3,000.00	(2,108.70)	29.7
01-21-65100-000 OFFICE SUPPLIES	103.32	1,465.16	10,000.00	(8,534.84)	14.7
01-21-65200-000 OPERATING SUPPLIES	1,180.79	3,648.44	14,000.00	(10,351.56)	26.1
01-21-65500-000 AUTOMOBILE FUEL/OIL	5,142.86	22,322.36	68,000.00	(45,677.64)	32.8
01-21-65800-000 PRISONER SUPPLIES	120.21	120.21	1,000.00	(879.79)	12.0
01-21-66200-000 K9 SUPPLIES	.00	.00	500.00	(500.00)	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	5,035.95	16,612.13	86,031.00	(69,418.87)	19.3
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	646.00	49,489.93	50,000.00	(510.07)	99.0
01-21-91700-000 INVESTIGATIONS	90.00	511.30	3,500.00	(2,988.70)	14.6
TOTAL POLICE DEPARTMENT	237,404.77	1,089,059.42	3,422,347.00	(2,333,287.58)	31.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	65,645.79	258,345.49	915,000.00	(656,654.51)	28.2
01-22-42200-000 SALARIES - PART-TIME	5,640.09	20,141.65	68,000.00	(47,858.35)	29.6
01-22-42300-000 SALARY EXPENSE - OVERTIME	11,954.58	52,957.24	128,000.00	(75,042.76)	41.4
01-22-42400-000 SALARIES - VACATION PAY	7,173.85	34,680.71	.00	34,680.71	.0
01-22-42500-000 SALARIES - SICK PAY	647.99	8,117.54	.00	8,117.54	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	9,302.00	106,938.00	(97,636.00)	8.7
01-22-45100-000 HEALTH INSURANCE	23,822.72	98,045.04	313,950.00	(215,904.96)	31.2
01-22-47100-000 UNIFORM ALLOWANCE	139.10	5,038.34	12,000.00	(6,961.66)	42.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	81.00	435.00	8,000.00	(7,565.00)	5.4
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	649.65	2,768.26	8,500.00	(5,731.74)	32.6
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	1,955.06	2,584.91	8,000.00	(5,415.09)	32.3
01-22-53400-000 MEDICAL SERVICES	.00	.00	4,500.00	(4,500.00)	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	3,994.90	11,990.09	43,000.00	(31,009.91)	27.9
01-22-55100-000 POSTAGE	1.32	21.39	200.00	(178.61)	10.7
01-22-55200-000 TELEPHONE	1,382.58	3,220.73	9,500.00	(6,279.27)	33.9
01-22-55400-000 PRINTING	.00	.00	500.00	(500.00)	.0
01-22-56100-000 DUES	.00	525.00	1,200.00	(675.00)	43.8
01-22-56200-000 TRAVEL EXPENSES	255.17	354.57	1,800.00	(1,445.43)	19.7
01-22-56300-000 TRAINING	1,521.40	2,196.02	7,000.00	(4,803.98)	31.4
01-22-56400-000 TUITION REIMBURSEMENT	.00	480.50	2,000.00	(1,519.50)	24.0
01-22-56500-000 PUBLICATIONS	99.00	356.48	1,000.00	(643.52)	35.7
01-22-57100-000 UTILITIES	2,021.76	6,290.52	18,000.00	(11,709.48)	35.0
01-22-59200-000 GENERAL INSURANCE	.00	.00	3,500.00	(3,500.00)	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	160.79	1,280.08	3,000.00	(1,719.92)	42.7
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	1,600.21	5,000.00	(3,399.79)	32.0
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	85.60	332.28	5,000.00	(4,667.72)	6.7
01-22-65100-000 OFFICE SUPPLIES	31.86	422.97	2,500.00	(2,077.03)	16.9
01-22-65200-000 OPERATING SUPPLIES	659.40	3,302.69	13,000.00	(9,697.31)	25.4
01-22-65400-000 JANITORIAL SUPPLIES	303.93	688.26	3,500.00	(2,811.74)	19.7
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,345.80	5,935.58	19,500.00	(13,564.42)	30.4
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	963.37	1,000.00	(36.63)	96.3
TOTAL FIRE DEPARTMENT	129,573.34	532,376.92	1,713,088.00	(1,180,711.08)	31.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	366,978.11	1,621,436.34	5,135,435.00	(3,513,998.66)	31.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	42,280.96	175,982.00	648,600.00	(472,618.00)	27.1
01-41-42200-000 SALARIES (PART-TIME)	1,617.42	7,912.60	8,600.00	(687.40)	92.0
01-41-42300-000 SALARY EXPENSE-OVERTIME	324.62	2,231.47	58,800.00	(56,568.53)	3.8
01-41-42400-000 VACATION	5,662.13	21,906.47	.00	21,906.47	.0
01-41-42500-000 SICK	3,325.12	4,091.55	.00	4,091.55	.0
01-41-42600-000 SALARIES-PAGER PAY	1,253.28	4,982.71	19,700.00	(14,717.29)	25.3
01-41-45100-000 HEALTH INSURANCE	16,893.94	71,061.60	259,000.00	(187,938.40)	27.4
01-41-47100-000 UNIFORM ALLOWANCE	75.00	291.05	1,000.00	(708.95)	29.1
01-41-47300-000 CLOTHING ACQUISITION	179.98	179.98	2,000.00	(1,820.02)	9.0
01-41-51100-000 MAINTENANCE (BUILDING)	.00	728.50	2,500.00	(1,771.50)	29.1
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	414.82	16,500.00	(16,085.18)	2.5
01-41-51300-000 MAINT.SERVICE-VEHICLE	1,699.75	2,273.96	15,000.00	(12,726.04)	15.2
01-41-51400-000 MAINTENANCE STREET	1,990.00	16,880.63	23,500.00	(6,619.37)	71.8
01-41-51600-000 MAINTENANCE SNOW REMOVAL	.00	.00	10,000.00	(10,000.00)	.0
01-41-52900-000 MAINTENANCE OTHER	.00	5,965.20	5,000.00	965.20	119.3
01-41-53600-000 JANITORIAL SERVICES	324.75	950.41	3,000.00	(2,049.59)	31.7
01-41-54900-000 OTHER PROFESSIONAL SERVICES	.00	3,840.37	15,000.00	(11,159.63)	25.6
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-41-55200-000 TELEPHONE	493.96	1,435.54	5,100.00	(3,664.46)	28.2
01-41-55300-000 PUBLISHING	.00	.00	300.00	(300.00)	.0
01-41-56200-000 TRAVEL EXPENSES	.00	.00	300.00	(300.00)	.0
01-41-56300-000 TRAINING	.00	.00	1,000.00	(1,000.00)	.0
01-41-57100-000 UTILITIES	1,103.05	4,384.42	15,000.00	(10,615.58)	29.2
01-41-57200-000 STREET LIGHTING	12,690.52	50,981.07	158,650.00	(107,668.93)	32.1
01-41-59400-000 LEASE OR RENTALS	.00	.00	5,000.00	(5,000.00)	.0
01-41-61100-000 MAINTENANCE BUILDING	.00	257.08	4,500.00	(4,242.92)	5.7
01-41-61200-000 MAINTENANCE (EQUIPMENT)	8.24	436.74	16,000.00	(15,563.26)	2.7
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	6,606.38	10,149.09	35,000.00	(24,850.91)	29.0
01-41-61400-000 SUPPLIES STREETS	18,070.01	24,770.42	52,000.00	(27,229.58)	47.6
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	114,500.00	(114,500.00)	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	538.03	6,128.33	12,000.00	(5,871.67)	51.1
01-41-62900-000 SUPPLIES OTHER	645.51	2,059.39	18,000.00	(15,940.61)	11.4
01-41-65100-000 OFFICE SUPPLIES	.00	189.60	2,000.00	(1,810.40)	9.5
01-41-65200-000 OPERATING SUPPLIES	220.15	1,964.65	8,000.00	(6,035.35)	24.6
01-41-65300-000 SMALL TOOLS	1,044.00	1,737.62	3,200.00	(1,462.38)	54.3
01-41-65400-000 JANITORIAL SUPPLIES	.00	151.03	1,000.00	(848.97)	15.1
01-41-65500-000 GASOLINE/OIL	5,100.11	23,053.59	68,000.00	(44,946.41)	33.9
01-41-66100-000 SAFETY SUPPLIES	.00	691.55	3,500.00	(2,808.45)	19.8
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	45,900.00	142,500.00	(96,600.00)	32.2
01-41-91100-000 COMMUNITY RELATIONS	.00	.00	300.00	(300.00)	.0
01-41-92900-000 MISCELLANEOUS CHARGES	.00	.00	500.00	(500.00)	.0
TOTAL STREET DIVISION	122,146.91	493,983.44	1,754,650.00	(1,260,666.56)	28.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,684.70	13,684.48	61,714.00	(48,029.52)	22.2
01-46-42200-000 SALARIES (PART-TIME)	422.57	3,587.00	4,500.00	(913.00)	79.7
01-46-42300-000 SALARY EXPENSE-OVERTIME	268.44	752.93	6,700.00	(5,947.07)	11.2
01-46-42400-000 VACATION	457.46	3,009.04	.00	3,009.04	.0
01-46-42500-000 SICK PAY	110.13	4,083.06	.00	4,083.06	.0
01-46-45100-000 HEALTH INSURANCE	2,153.64	8,970.00	29,150.00	(20,180.00)	30.8
01-46-47100-000 UNIFORM ALLOWANCE	25.00	188.20	300.00	(111.80)	62.7
01-46-47300-000 CLOTHING ACQUISITION	.00	.00	200.00	(200.00)	.0
01-46-51100-000 MAINTENANCE (BUILDING)	50.00	50.00	500.00	(450.00)	10.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	90.00	90.00	500.00	(410.00)	18.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	2,285.75	3,000.00	(714.25)	76.2
01-46-55200-000 TELEPHONE	149.98	365.53	1,175.00	(809.47)	31.1
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	134.93	665.39	2,200.00	(1,534.61)	30.3
01-46-61100-000 MAINTENANCE BUILDING	14.00	14.00	300.00	(286.00)	4.7
01-46-61200-000 MAINTENANCE (EQUIPMENT)	.00	173.98	1,200.00	(1,026.02)	14.5
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	104.90	479.11	1,500.00	(1,020.89)	31.9
01-46-65200-000 OPERATING SUPPLIES	.00	26.96	800.00	(773.04)	3.4
01-46-65300-000 SMALL TOOLS	.00	194.59	500.00	(305.41)	38.9
01-46-65400-000 JANITORIAL SUPPLIES	.00	.00	150.00	(150.00)	.0
01-46-65500-000 GASOLINE/OIL	246.25	2,054.87	6,200.00	(4,145.13)	33.1
01-46-66100-000 SAFETY SUPPLIES	.00	164.09	250.00	(85.91)	65.6
01-46-84000-000 CAPITAL OUTLAY - VEHICLES	.00	.00	42,500.00	(42,500.00)	.0
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00	(200.00)	.0
TOTAL CEMETERY	8,912.00	40,838.98	164,739.00	(123,900.02)	24.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,987.34	46,705.49	150,800.00	(104,094.51)	31.0
01-48-42200-000 SALARIES-PART-TIME	3,807.32	8,371.18	18,880.00	(10,508.82)	44.3
01-48-42400-000 VACATION	851.97	4,158.13	.00	4,158.13	.0
01-48-42500-000 SICK	.00	369.18	.00	369.18	.0
01-48-45100-000 HEALTH INSURANCE	4,307.28	17,940.00	58,300.00	(40,360.00)	30.8
01-48-51100-000 MAINTENANCE (BUILDING)	59.38	59.38	1,000.00	(940.62)	5.9
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	1,500.00	(1,500.00)	.0
01-48-51300-000 MAINT.SERVICE (VEHICLE)	112.00	112.00	1,000.00	(888.00)	11.2
01-48-53200-000 ENGINEERING SERVICE	254.50	6,706.68	41,000.00	(34,293.32)	16.4
01-48-54900-000 OTHER PROFESSIONAL SERVICES	195.94	937.12	3,400.00	(2,462.88)	27.6
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	416.07	1,250.33	2,350.00	(1,099.67)	53.2
01-48-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-48-56100-000 DUES	.00	.00	550.00	(550.00)	.0
01-48-56200-000 TRAVEL EXPENSES	.00	15.23	650.00	(634.77)	2.3
01-48-56300-000 TRAINING	100.00	100.00	700.00	(600.00)	14.3
01-48-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-48-57100-000 UTILITIES	364.13	1,284.44	3,900.00	(2,615.56)	32.9
01-48-61200-000 SUPPLIES (EQUIPMENT)	549.80	1,363.45	1,700.00	(336.55)	80.2
01-48-65100-000 OFFICE SUPPLIES	124.46	216.44	1,000.00	(783.56)	21.6
01-48-65300-000 SMALL TOOLS	.00	284.64	800.00	(515.36)	35.6
01-48-65400-000 JANITORIAL SUPPLIES	38.90	121.41	480.00	(358.59)	25.3
01-48-65500-000 GASOLINE & OIL	325.01	1,283.71	3,700.00	(2,416.29)	34.7
01-48-67000-000 PRINT MATERIALS	.00	48.00	50.00	(2.00)	96.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	.00	180.00	5,100.00	(4,920.00)	3.5
01-48-82000-000 BUILDING	.00	.00	1,500.00	(1,500.00)	.0
01-48-83000-000 EQUIPMENT	.00	462.50	23,200.00	(22,737.50)	2.0
01-48-87000-000 FURNITURE	.00	.00	600.00	(600.00)	.0
01-48-92900-000 MISCELLANEOUS	.00	.00	50.00	(50.00)	.0
TOTAL ENGINEERING	23,494.10	91,969.31	322,660.00	(230,690.69)	28.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2013

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	154,553.01	626,791.73	2,242,049.00	(1,615,257.27)	28.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>COMMUNITY AND ECONOMIC DEVELOPMENT</u>					
<u>COMMUNITY DEVELOPMENT</u>					
01-44-42100-000 SALARIES (FULL-TIME)	16,915.56	70,067.55	220,400.00	(150,332.45)	31.8
01-44-42400-000 VACATION	424.65	3,155.71	.00	3,155.71	.0
01-44-42500-000 SICK	55.62	203.94	.00	203.94	.0
01-44-45100-000 HEALTH INSURANCE	4,306.68	22,156.68	100,350.00	(78,193.32)	22.1
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	386.18	1,500.00	(1,113.82)	25.8
01-44-52900-000 NUISANCE ABATEMENT	.00	860.00	2,000.00	(1,140.00)	43.0
01-44-53300-000 LEGAL SERVICE	315.00	585.00	.00	585.00	.0
01-44-53400-000 MEDICAL SERVICES	.00	.00	100.00	(100.00)	.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	1,746.65	8,746.65	21,000.00	(12,253.35)	41.7
01-44-55100-000 POSTAGE	18.33	69.45	500.00	(430.55)	13.9
01-44-55200-000 TELEPHONE	27.52	104.65	1,625.00	(1,520.35)	6.4
01-44-55300-000 PUBLISHING	.00	413.85	4,000.00	(3,586.15)	10.4
01-44-55400-000 PRINTING	.00	655.52	800.00	(144.48)	81.9
01-44-56100-000 DUES	75.00	727.00	750.00	(23.00)	96.9
01-44-56200-000 TRAVEL EXPENSES	.00	230.19	250.00	(19.81)	92.1
01-44-56300-000 TRAINING	.00	.00	500.00	(500.00)	.0
01-44-56500-000 PUBLICATIONS	107.00	107.00	250.00	(143.00)	42.8
01-44-56600-000 CONFERENCE EXPENSES	.00	.00	500.00	(500.00)	.0
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	400.00	(400.00)	.0
01-44-65100-000 OFFICE SUPPLIES	8.27	219.71	1,550.00	(1,330.29)	14.2
01-44-65500-000 AUTOMOTIVE FUEL/OIL	326.12	729.78	2,250.00	(1,520.22)	32.4
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	24,771.00	24,771.00	22,000.00	2,771.00	112.6
TOTAL COMMUNITY DEVELOPMENT	49,097.40	134,189.86	380,725.00	(246,535.14)	35.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	10,698.49	41,494.24	144,250.00	(102,755.76)	28.8
01-61-42100-000 SALARIES (FULL-TIME)	3,711.34	14,682.54	46,342.00	(31,659.46)	31.7
01-61-42400-000 VACATION	1,511.77	6,872.20	.00	6,872.20	.0
01-61-42500-000 SICK	.00	403.76	.00	403.76	.0
01-61-45100-000 HEALTH INSURANCE	3,134.65	13,185.38	42,050.00	(28,864.62)	31.4
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	105.00	3,000.00	(2,895.00)	3.5
01-61-55100-000 POSTAGE	.00	.00	250.00	(250.00)	.0
01-61-55200-000 TELEPHONE	184.05	600.32	2,500.00	(1,899.68)	24.0
01-61-56100-000 DUES	.00	.00	650.00	(650.00)	.0
01-61-56200-000 TRAVEL EXPENSES	417.48	1,461.70	5,000.00	(3,538.30)	29.2
01-61-56300-000 TRAINING	.00	.00	1,000.00	(1,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-61-56600-000 CONFERENCE	20.00	40.00	1,000.00	(960.00)	4.0
01-61-65100-000 OFFICE SUPPLIES	69.60	329.72	2,000.00	(1,670.28)	16.5
01-61-83000-000 EQUIPMENT	.00	.00	3,000.00	(3,000.00)	.0
01-61-92900-000 MISCELLANEOUS CHARGES	169.90	292.41	750.00	(457.59)	39.0
TOTAL ECONOMIC DEVELOPMENT	19,917.28	79,467.27	252,042.00	(172,574.73)	31.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING AUGUST 31, 2013

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	69,014.68	213,657.13	632,767.00	(419,109.87)	33.8
TOTAL FUND EXPENDITURES	686,704.58	2,863,887.68	9,575,301.00	(6,711,413.32)	29.9
NET REVENUE OVER EXPENDITURES	21,526.65	644,430.06	19,140.00	625,290.06	3366.9

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING AUGUST 31 2013

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	2,024	18,837	34,500	15,663	54.6
Insurance	16,420	152,844	280,000	127,156	54.59
Illinois Municipal Retirement	13,957	129,920	290,517	160,597	44.72
Social Security	12,435	115,735	212,075	96,340	54.57
Ambulance	21	101	2,000	1,899	5.05
Economic Development	-	-	-	-	0
Motor Fuel Tax	19,627	77,230	1,091,600	1,014,370	7.07
Utility Tax	26,468	120,715	345,000	224,285	34.99
Travel and Tourism	22,069	79,701	230,100	150,399	34.64
Sales Tax	88,412	312,138	949,000	636,862	32.89
Lighthouse Pointe TIF	169,365	3,396,525	-	(3,396,525)	0
Foreign Fire Insurance	-	-	21,060	21,060	0
TIF	-	-	-	-	0
Capital Improvement	384,980	399,980	4,232,600	3,832,620	9.45
Stormwater Management	25	400	23,500	23,100	1.7
Technology Park	3	14	100	86	13.56
Debt Service	-	-	-	-	0
Solid Waste	49,508	293,027	1,246,000	952,973	23.52
Technology Center	96,396	342,142	1,274,897	932,755	26.84
Airport	91,473	367,622	3,139,639	2,772,017	11.71
Railroad	35,209	119,582	384,083	264,501	31.13
Health Insurance	424,017	858,070	3,075,995	2,217,925	27.9
Administrative Services	50,952	203,807	611,422	407,615	33.33
Total Revenues	1,503,361	6,988,387	17,444,088	10,455,701	40.06

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 4 MONTHS ENDING AUGUST 31 2013

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	15,470	20,735	32,787	12,052	63.24
Insurance	101,037	231,841	377,000	145,160	61.5
Illinois Municipal Retirement	19,093	77,893	243,143	165,250	32.04
Social Security	14,458	57,965	192,692	134,727	30.08
Ambulance	30,833	123,333	375,100	251,767	32.88
Economic Development	-	-	-	-	0
Motor Fuel Tax	4,772	4,772	1,311,000	1,306,228	0.36
Utility Tax	36,503	36,503	638,000	601,497	5.72
Travel and Tourism	1,413	12,121	210,550	198,429	5.76
Sales Tax	362,871	420,586	2,157,000	1,736,414	19.5
Lighthouse Pointe TIF	-	3,148,595	-	(3,148,595)	0
Foreign Fire Insurance	-	-	30,000	30,000	0
TIF	-	-	-	-	0
Capital Improvement	112,773	498,936	4,511,000	4,012,064	11.06
Stormwater Management	966	8,205	312,000	303,795	2.63
Technology Park	1,614	4,439	41,600	37,161	10.67
Debt Service	-	(57,560)	-	57,560	0
Solid Waste	125,893	396,324	1,244,139	847,815	31.86
Technology Center	66,779	266,102	858,835	592,733	30.98
Airport	133,284	378,238	3,008,100	2,629,862	12.57
Railroad	109,175	280,934	672,580	391,646	41.77
Health Insurance	168,079	708,575	2,120,596	1,412,021	33.41
Administrative Services	53,930	185,822	601,787	415,965	30.88
Total Expenses	1,358,944	6,804,359	18,937,909	12,133,550	35.93
Revenue over Expenses	144,417	184,028	(1,493,821)	(1,677,849)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND August 31, 2013 and 2012

	August 31, 2013	August 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	19,422,169	18,611,337
Less: Accumulated Depreciation	(5,749,696)	(5,257,812)
Net Plant in Service	13,672,473	13,353,526
CURRENT ASSETS		
Cash & Investments	1,508,605	997,951
Customer Accounts Receivable	262,451	249,062
Other Accounts Receivable	67,429	63,641
Inventory	(776)	
Prepaid Expenses	(150)	6,036
Total Current Assets	1,837,559	1,316,690
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	15,510,033	14,670,215
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,215,501	14,421,976
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	15,399,189	14,605,664
LIABILITIES		
Current Liabilities:		
Accounts Payable	77,597	31,750
Accrued Liabilities	33,247	32,802
Total Current Liabilities	110,844	64,552
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	110,844	64,552
TOTAL LIABILITIES AND EQUITY	15,510,033	14,670,215

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 4 Months Ending August 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	276,443	285,176	(8,733)	96.9
Commercial Sales	223,240	209,231	14,009	106.7
Industrial Sales	257,925	200,702	57,224	128.5
Interdepartmental Sales		6,311	(6,311)	.0
Other Operating Revenues	23,343	24,040	(697)	97.1
Total Operating Revenues	780,951	725,459	55,493	107.7
OPERATING EXPENSES				
Source of Supply - Operations	86,003	79,289	6,714	108.5
Source of Supply - Maintenance	2,253	10,850	(8,597)	20.8
Water Treatment - Operations	49,854	48,120	1,734	103.6
Water Treatment - Maintenance	9,763	2,608	7,155	374.4
Distribution - Operations	33,902	34,532	(630)	98.2
Distribution - Maintenance	75,939	97,579	(21,640)	77.8
Customer Accounts	36,569	31,355	5,213	116.6
Administrative and General	55,623	43,641	11,983	127.5
Depreciation	150,429	119,286	31,143	126.1
Indirect Transfers to Municipality				.0
Total Operating Expenses	500,335	467,260	33,075	107.1
Operating Income (Loss)	280,616	258,199	22,417	108.7
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	(8,691)	180	(8,871)	(4,828.5)
Investment Income	477	789	(312)	60.4
Merchandising, Jobbing & Contract Income	5,073	2,183	2,890	232.4
Merchandising, Jobbing & Contract Expense	(235)	(535)	300	(44.0)
Interest Expense	(4)	(5)	1	(85.1)
Total Non-Operating Revenue (Expense)	(3,381)	2,613	(5,993)	(129.4)
Net Income Before Amortizations	277,235	260,811	16,424	106.3
Amortization of Contributions in Aid of Construction				.0
Net Income	277,235	260,811	16,424	106.3
Operating Transfers In (Out)	(28,440)	(28,623)	183	(99.4)
Interfund Transfer W/WR Loan Forgiveness	2,810,874	2,810,874		100.0
Increase (Decrease) in Retained Earnings	3,059,669	3,043,062	16,607	100.6
RETAINED EARNINGS - Beginning of Period	12,155,832	11,378,913	776,919	106.8
RETAINED EARNINGS - END OF PERIOD	15,215,501	14,421,976	793,526	105.5

ROCHELLE MUNICIPAL UTILITIES

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

	August 31, 2013	August 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	36,715,384	36,083,991
Less: Accumulated Depreciation	(18,904,120)	(18,001,946)
Net Plant in Service	17,811,265	18,082,044
CURRENT ASSETS		
Cash & Investments	100	118
Customer Accounts Receivable	890,015	709,087
Other Accounts Receivable	95,822	89,778
Inventory	3,480	3,480
Prepaid Expenses	(322)	12,284
Total Current Assets	989,096	814,747
RESTRICTED FUNDS	3,321,972	3,238,295
NON-CURRENT ASSETS		
Unamortized Loss	16,356	63,940
Note Receivable - Associated Company		
Total Non-Current Assets	16,356	63,940
TOTAL ASSETS	22,138,689	22,199,026
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	12,969,714	12,137,962
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	19,938,479	19,106,727
LIABILITIES		
Current Liabilities:		
Accounts Payable	77,766	86,422
Accrued Liabilities	74,246	65,433
Total Current Liabilities	152,012	151,856
Non-Current Liabilities:		
Bonds Payable	2,044,068	2,930,120
Unamortized Premium on Long-Term Debt	4,129	10,324
Total Non-Current Liabilities	2,048,198	2,940,444
Total Liabilities	2,200,210	3,092,299
TOTAL LIABILITIES AND EQUITY	22,138,689	22,199,026

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 4 Months Ending August 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	342,367	356,866	(14,499)	95.9
Commercial Sales	395,881	342,671	53,209	115.5
Industrial Sales	284,232	311,683	(27,451)	91.2
Interdepartmental Sales		1,592	(1,592)	.0
Other Operating Revenues	6,197	11,796	(5,599)	52.5
Total Operating Revenues	1,028,677	1,024,608	4,069	100.4
OPERATING EXPENSES				
Collection - Operations	32,090	30,678	1,412	104.6
Collection - Maintenance	49,829	40,306	9,522	123.6
Pumping - Operations	6,302	475	5,827	1,326.2
Pumping - Maintenance	2,106	11,567	(9,461)	18.2
Treatment and Disposal - Operations	310,918	262,179	48,739	118.6
Treatment and Disposal - Maintenance	82,707	58,227	24,480	142.0
Customer Accounts	41,718	35,581	6,137	117.3
Administrative and General	78,219	65,198	13,022	120.0
Depreciation	293,898	281,313	12,586	104.5
Total Operating Expenses	897,786	785,523	112,263	114.3
Operating Income (Loss)	130,891	239,085	(108,194)	54.8
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	3,672	3,777	(105)	97.2
Non Utility Income	206,320		206,320	.0
Merchandising, Jobbing & Contract Income	5,044	10,014	(4,971)	50.4
Merchandising, Jobbing & Contract Expense	(769)	(1,832)	1,062	(42.0)
Amortization Expense	(10,723)	(10,723)	(100.0)	
Interest Expense	(25,689)	(33,502)	7,813	(76.7)
Total Non-Operating Revenue (Expense)	177,854	(32,266)	210,120	551.2
Net Income Before Amortizations	308,745	206,819	101,926	149.3
Amortization of Contributions in Aid of Construction				.0
Net Income	308,745	206,819	101,926	149.3
Operating Transfers In (Out)	(42,220)	(42,751)	531	(98.8)
Interfund transfer W/WR loan forgiveness	(2,810,874)	(2,810,874)	(100.0)	
Increase (Decrease) in Retained Earnings	(2,544,349)	(2,646,806)	102,457	(96.1)
RETAINED EARNINGS - Beginning of Period	15,514,063	14,784,768	729,295	104.9
RETAINED EARNINGS - END OF PERIOD	12,969,714	12,137,962	831,752	106.9

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND August 31, 2013 and 2012

	August 31, 2013	August 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	70,731,174	68,571,526
Less: Accumulated Depreciation	(38,167,307)	(36,096,917)
Net Plant in Service	32,563,867	32,474,609
CURRENT ASSETS		
Cash & Investments	9,306,975	9,000,754
Customer Accounts Receivable	4,459,514	3,682,115
Other Accounts Receivable		
Inventory	3,126,822	1,681,894
Prepaid Expenses	175,271	181,707
Total Current Assets	17,068,582	14,546,469
RESTRICTED ASSETS		
	8,720,324	9,867,229
NON-CURRENT ASSETS		
Unamortized Loss	88,292	101,190
Other Deferred Debits	52,198	71,772
Interdepartmental Loan Receivable	1,205,139	1,308,689
Total Non-Current Assets	1,345,630	1,481,651
TOTAL ASSETS	59,698,403	58,369,957
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,255,474	43,474,255
Contribution in Aid of Construction (Net)		
Total Equity	44,255,474	43,474,255
LIABILITIES		
Current Liabilities:		
Accounts Payable	3,415,004	2,301,819
Accrued Liabilities	282,054	244,496
Total Current Liabilities	3,697,058	2,546,314
Non-Current Liabilities:		
Bonds Payable	11,279,469	11,858,861
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	466,401	490,528
Total Non-Current Liabilities	11,745,871	12,349,388
Total Liabilities	15,442,929	14,895,703
TOTAL LIABILITIES AND EQUITY	59,698,403	58,369,957

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 4 Months Ending August 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential	2,220,680	2,210,000	10,680	100.5
Small General Service	1,779,934	1,606,579	173,355	110.8
Large General Service	6,378,498	5,261,625	1,116,873	121.2
Public Street Lighting	50,275	47,024	3,252	106.9
Interdepartmental	161,569	123,757	37,812	130.6
Forfeited Discounts	28,929	27,099	1,830	106.8
Other Operating Revenues	137,744	42,516	95,228	324.0
	Total Operating Revenues	9,318,600	1,439,029	115.4
OPERATING EXPENSES				
Purchased Power	7,249,757	6,767,566	482,192	107.1
Generation - Operation	286,108	238,024	48,084	120.2
Generation - Maintenance	233,326	212,684	20,642	109.7
Transmission - Operation	705	1,184	(479)	59.6
Distribution - Operation	305,860	318,861	(13,001)	95.9
Distribution - Maintenance	182,215	196,763	(14,548)	92.6
Depreciation	690,301	676,911	13,390	102.0
Taxes Other Than Income Taxes	44,245	39,732	4,513	111.4
Customer Accounts	89,103	102,589	(13,486)	86.9
Administrative & General	755,619	543,096	212,523	139.1
Indirect Transfers to Municipality				.0
	Total Operating Expenses	9,097,410	739,829	108.1
	Operating Income (Loss)	221,189	699,200	416.1
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	6,123	6,965	(841)	87.9
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(38,071)	(51,814)	13,743	(73.5)
Amortization Expense	(8,342)	(7,560)	(782)	(110.4)
Interest Expense	(200,380)	(212,144)	11,763	(94.5)
Non-Operating Revenue (Expense)				.0
	Total Non-Operating Revenue (Expense)	(264,553)	23,883	(91.0)
	Increase (Decrease) in Retained Earnings Before Operating Transfers	(43,364)	723,084	1,567.5
Operating Transfers In (Out)	(457,186)	(415,724)	(41,462)	(110.0)
	Increase (Decrease) in Retained Earnings	(459,087)	681,622	48.5
RETAINED EARNINGS - Beginning of Period	44,032,940	43,933,342	99,598	100.2
	RETAINED EARNINGS - END OF PERIOD	43,474,255	781,220	101.8

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS August 31, 2013 and 2012

	August 31, 2013	August 31, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,399,369	3,215,949
Tech Center Building		
Less: Accumulated Depreciation	(2,690,405)	(2,457,669)
Net Plant in Service	708,964	758,280
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(352,522)	(205,510)
Customer Accounts Receivable	14,366	36,382
Miscellaneous Accounts Receivable		3,069
Prepaid Expenses	6,082	
Inventory		3,487
Total Current Assets	(332,075)	(162,571)
TOTAL ASSETS	376,889	595,709
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(356,050)	(214,171)
Revenue over Expenditures	(37,147)	(12,577)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(40,275)	126,173
LIABILITIES		
Current Liabilities:		
Accounts Payable	10,189	4,190
Accrued Liabilities	37,899	41,570
Other Liabilities		
Total Current Liabilities	48,087	45,760
Non-Current Liabilities:		
Interdepartmental Loan Payable	369,076	423,775
2008 Bonds Payable		
Total Non-Current Liabilities	369,076	423,775
Total Liabilities	417,163	469,536
TOTAL LIABILITIES AND EQUITY	376,889	595,709

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 4 Months Ending August 31, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Network Administration Fees	180,191	183,483	(3,293)	98.2
VOIP Services	22,257	23,179	(921)	96.0
Misc Revenues				.0
Network and Hardware Support		3,069	(3,069)	.0
Data Services	1,916	1,916		100.0
Fiber Internet Access	39,275	48,800	(9,526)	80.5
Dial-up Internet Access	5,645	6,828	(1,183)	82.7
Wireless Internet Access	12,346	18,144	(5,798)	68.0
Network Internet Access	6,799	6,799		100.0
Web Site Host	3,182	3,551	(369)	89.6
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	586	1,019	(433)	57.5
Forfeited Discounts	311	386	(75)	80.6
Total Operating Revenues	272,507	297,174	(24,667)	91.7
OPERATING EXPENSES				
Personnel	92,288	106,212	(13,925)	86.9
Insurance Benefits	31,940	24,039	7,901	132.9
Pension & Other Benefits	16,345	20,947	(4,602)	78.0
Contractual Services- Maintenance	3,471	4,781	(1,310)	72.6
Contractual Services- Professional	30,514	43,664	(13,150)	69.9
Contractual Services- Communications	21,553	22,778	(1,225)	94.6
Contractual Services- Professional Development	3,097	1,397	1,700	221.7
Service Charges	41,823	44,398	(2,575)	94.2
Commodities - Maintenance Supplies		1,301	(1,301)	.0
Commodities - General Supplies	5,800	6,474	(674)	89.6
Other Expenditures	(179)	(64)	(116)	(282.1)
Depreciation	49,630	10,066	39,565	493.1
Transfer to Administrative Services	5,333	5,277	56	101.1
Total Operating Expenses	301,615	291,271	10,344	103.6
Operating Income (Loss)	(29,108)	5,904	(35,011)	(493.1)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income	10,096		10,096	.0
Merchandising, Jobbing, & Contract Expense	(17,747)	(18,038)	290	(98.4)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(387)	(443)	56	(87.4)
Total Non-Operating Revenue (Expense)	(8,039)	(18,481)	10,442	(43.5)
Increase (Decrease) in Retained Earnings	(37,147)	(12,577)	(24,570)	(295.4)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 4 Months Ending August 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	<u>(356,050)</u>	<u>(214,171)</u>	<u>(141,878)</u>	<u>(166.3)</u>
RETAINED EARNINGS – END OF PERIOD	<u><u>(393,197)</u></u>	<u><u>(226,749)</u></u>	<u><u>(166,448)</u></u>	<u><u>(173.4)</u></u>