

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 5 MONTHS ENDING SEPTEMBER 30 2013**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	445,388	1,083,575	1,382,500	298,925	78.38
Licenses and Permits	37,851	325,006	720,750	395,744	45.09
Intergovernmental Revenue	261,445	1,376,519	3,174,360	1,797,841	43.36
Fines, Forfeitures & Penalties	35,550	64,943	130,000	65,057	49.96
Public Charges for Services	96,615	444,865	870,772	425,907	51.09
Other Fees	19,877	102,691	282,521	179,830	36.35
Miscellaneous Revenues	6,483	24,380	69,000	44,620	35.33
Other Financing Sources	247,045	1,235,224	2,964,538	1,729,314	41.67
Total Revenues	1,150,253	4,657,203	9,594,441	4,937,238	48.54
 OPERATING EXPENSES					
Mayor and City Council	4,707	23,921	63,500	39,579	37.67
City Manager	14,629	72,928	178,865	105,937	40.77
City Attorney	8,272	39,965	155,350	115,385	25.73
City Clerk	14,763	75,059	192,500	117,441	38.99
Police Department	224,230	1,318,410	3,422,347	2,103,937	38.52
Fire Department	131,621	665,344	1,713,088	1,047,744	38.84
Community Development	19,602	154,118	380,725	226,607	40.48
Engineering	27,986	120,281	322,660	202,379	37.28
Street Division	96,691	595,774	1,754,650	1,158,876	33.95
Cemetary Division	8,081	49,166	164,739	115,573	29.84
Municipal Building	73,852	306,394	974,835	668,441	31.43
Economic Development	19,352	98,819	252,042	153,223	39.21
Total Expenses	643,784	3,520,178	9,575,301	6,055,123	36.76
 Revenue over Expenses	 506,469	 1,137,025	 19,140	 (1,117,885)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100 PROPERTY TAX	384,744.16	934,203.35	1,057,500.00	(123,296.65)	88.3
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	60,643.87	149,371.49	140,000.00	9,371.49	106.7
TOTAL TAXES	445,388.03	1,083,574.84	1,382,500.00	(298,925.16)	78.4
<u>LICENSES & PERMITS</u>					
01-11-32100 LIQUOR LICENSES	.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	31,615.65	155,284.94	410,000.00	(254,715.06)	37.9
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	6,235.00	117,394.50	165,000.00	(47,605.50)	71.2
01-11-33500 ALARM FEES & FINES	.00	2,525.00	2,000.00	525.00	126.3
TOTAL LICENSES & PERMITS	37,850.65	325,005.74	720,750.00	(395,744.26)	45.1
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100 STATE INCOME TAX	84,998.09	443,217.13	913,360.00	(470,142.87)	48.5
01-11-34200 REPLACEMENT TAX	.00	97,343.50	180,000.00	(82,656.50)	54.1
01-11-34300 VIDEO GAMING TAX	4,547.17	22,534.77	75,000.00	(52,465.23)	30.1
01-11-34400 SALES TAX	156,258.44	750,835.39	1,850,000.00	(1,099,164.61)	40.6
01-11-34450 LOCAL USE TAX	15,641.30	62,587.96	156,000.00	(93,412.04)	40.1
TOTAL INTERGOVERNMENTAL REVENUES	261,445.00	1,376,518.75	3,174,360.00	(1,797,841.25)	43.4
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100 COURT FINES	35,550.19	64,943.46	130,000.00	(65,056.54)	50.0
TOTAL FINES, FORFEITURES & PENALTIES	35,550.19	64,943.46	130,000.00	(65,056.54)	50.0
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600 AMBULANCE FEES	71,105.00	314,671.34	561,000.00	(246,328.66)	56.1
01-11-36700 POLICE FEES	7,100.00	30,033.72	85,000.00	(54,966.28)	35.3
01-11-36800 FIRE PROTECTION FEES	3,583.53	18,067.65	44,772.00	(26,704.35)	40.4
01-11-36900 STREET DIVISION FEES	6,176.55	31,792.06	75,000.00	(43,207.94)	42.4
01-11-39960 WATER RECL SOLID WASTE CHARGE	8,650.00	50,300.00	105,000.00	(54,700.00)	47.9
TOTAL PUBLIC CHARGES FOR SERVICES	96,615.08	444,864.77	870,772.00	(425,907.23)	51.1
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	2,000.00	10,200.00	21,000.00	(10,800.00)	48.6
01-11-37650 GRAVE OPENING WINTER FEE	.00	.00	500.00	(500.00)	.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	35,625.00	85,500.00	(49,875.00)	41.7
01-11-37900 OTHER REVENUES	10,501.75	52,508.75	126,021.00	(73,512.25)	41.7
01-11-37901 REIMBURSED DEVELOPER FEES	.00	3,607.50	44,000.00	(40,392.50)	8.2
01-11-37910 BUILDING AND ZONING FEES	250.00	750.00	5,500.00	(4,750.00)	13.6
TOTAL OTHER FEES	19,876.75	102,691.25	282,521.00	(179,829.75)	36.4
 <u>MISCELLANEOUS REVENUES</u>					
01-11-38100 INTEREST INCOME	68.55	238.61	2,000.00	(1,761.39)	11.9
01-11-38110 INTEREST INCOME-CEMETERY	.00	1,541.25	3,000.00	(1,458.75)	51.4
01-11-38700 LOT SALES	2,869.00	7,144.00	15,000.00	(7,856.00)	47.6
01-11-38800 CEMETERY RECEIPTS	.00	970.00	4,000.00	(3,030.00)	24.3
01-11-38900 MISCELLANEOUS	3,545.00	14,486.22	45,000.00	(30,513.78)	32.2
TOTAL MISCELLANEOUS REVENUE	6,482.55	24,380.08	69,000.00	(44,619.92)	35.3
 <u>OTHER FINANCING SOURCES</u>					
01-11-39910 TRANSFER FROM ELECTRIC	114,296.42	571,482.10	1,371,557.00	(800,074.90)	41.7
01-11-39920 TRANSFER FROM WATER	7,110.08	35,550.40	85,321.00	(49,770.60)	41.7
01-11-39930 TRANSF FROM WATER RECLAMATION	10,555.00	52,775.00	126,660.00	(73,885.00)	41.7
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	33,750.00	81,000.00	(47,250.00)	41.7
01-11-39946 SALES TAX FUND TRANSFER	19,166.66	95,833.30	230,000.00	(134,166.70)	41.7
01-11-39947 AMBULANCE FUND TRANSFER	30,833.33	154,166.65	370,000.00	(215,833.35)	41.7
01-11-39950 SOLID WASTE TRANSFER	58,333.33	291,666.65	700,000.00	(408,333.35)	41.7
TOTAL OTHER FINANCING SOURCES	247,044.82	1,235,224.10	2,964,538.00	(1,729,313.90)	41.7
 TOTAL FUND REVENUE	 1,150,253.07	 4,657,202.99	 9,594,441.00	 (4,937,238.01)	 48.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

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

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 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	21,227.00	50,500.00	(29,273.00)	42.0
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	200.00	(200.00)	.0
01-12-55400-000 PRINTING	.00	.00	200.00	(200.00)	.0
01-12-56100-000 DUES	.00	.00	2,000.00	(2,000.00)	.0
01-12-56200-000 TRAVEL EXPENSES	68.93	917.65	3,000.00	(2,082.35)	30.6
01-12-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	395.00	960.60	4,000.00	(3,039.40)	24.0
01-12-65100-000 OFFICE SUPPLIES	80.80	258.19	600.00	(341.81)	43.0
01-12-83000-000 EQUIPMENT	.00	.00	2,000.00	(2,000.00)	.0
01-12-91100-000 COMMUNITY RELATIONS	.00	557.96	800.00	(242.04)	69.8
TOTAL MAYOR/CITY COUNCIL	4,706.89	23,921.40	63,500.00	(39,578.60)	37.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,623.22	38,932.19	112,300.00	(73,367.81)	34.7
01-13-42400-000 VACATION	632.21	7,965.08	.00	7,965.08	.0
01-13-42500-000 SICK	.00	323.36	.00	323.36	.0
01-13-45100-000 HEALTH INSURANCE	3,184.20	16,424.00	42,050.00	(25,626.00)	39.1
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	1,054.31	2,281.65	7,000.00	(4,718.35)	32.6
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	55.00	135.00	600.00	(465.00)	22.5
01-13-56200-000 TRAVEL EXPENSES	.00	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	25.73	319.77	1,700.00	(1,380.23)	18.8
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	.0
01-13-83000-000 EQUIPMENT	99.99	99.99	3,000.00	(2,900.01)	3.3
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	.00	100.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	1,088.00	4,781.00	14,000.00	(9,219.00)	34.2
TOTAL CITY CLERK	14,762.66	75,058.92	192,500.00	(117,441.08)	39.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,433.82	13,376.80	36,608.00	(23,231.20)	36.5
01-17-42200-000 SALARIES-PART-TIME	899.17	4,611.47	11,596.00	(6,984.53)	39.8
01-17-42300-000 SALARY EXPENSE-OVERTIME	.00	.00	500.00	(500.00)	.0
01-17-42400-000 VACATION	358.26	1,858.57	.00	1,858.57	.0
01-17-42500-000 SICK	281.60	422.40	.00	422.40	.0
01-17-45100-000 HEALTH INSURANCE	1,048.93	5,272.01	29,150.00	(23,877.99)	18.1
01-17-51100-000 MAINTENANCE (BUILDING)	618.87	2,776.91	6,000.00	(3,223.09)	46.3
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	.00	1,600.00	(1,600.00)	.0
01-17-52900-000 MAINTENANCE (OTHER)	.05	793.54	1,850.00	(1,056.46)	42.9
01-17-53700-000 NETWORK ADMINISTRATION	17,046.50	85,297.92	205,343.00	(120,045.08)	41.5
01-17-54900-000 OTHER PROFESSIONAL SERVICES	1,200.00	19,345.95	25,000.00	(5,654.05)	77.4
01-17-55100-000 POSTAGE	.00	31.86	.00	31.86	.0
01-17-55200-000 TELEPHONE	289.77	1,413.25	3,500.00	(2,086.75)	40.4
01-17-55300-000 PUBLISHING	.00	.00	125.00	(125.00)	.0
01-17-57100-000 UTILITIES	6,827.49	25,814.18	65,000.00	(39,185.82)	39.7
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	202.50	500.00	(297.50)	40.5
01-17-57900-000 OTHER CONTRACTUAL SERVICES	115.72	527.96	1,000.00	(472.04)	52.8
01-17-59500-000 PROPERTY TAX	.00	4,610.18	2,750.00	1,860.18	167.6
01-17-61100-000 MAINTENANCE BUILDING	14,931.93	15,035.99	20,500.00	(5,464.01)	73.4
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	24.33	909.06	500.00	409.06	181.8
01-17-65100-000 OFFICE SUPPLIES	.00	867.71	2,500.00	(1,632.29)	34.7
01-17-65400-000 GENERAL SUPPLIES	512.54	1,964.83	5,000.00	(3,035.17)	39.3
01-17-82000-000 BUILDING	.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	300.00	300.00	25,000.00	(24,700.00)	1.2
01-17-91400-000 SALES TAX REBATE	6,146.06	8,868.37	.00	8,868.37	.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	103,880.40	249,313.00	(145,432.60)	41.7
TOTAL MUNICIPAL BUILDING	73,851.62	306,393.86	974,835.00	(668,441.14)	31.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	8,271.65	39,965.15	135,000.00	(95,034.85)	29.6
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	 8,271.65	 39,965.15	 155,350.00	 (115,384.85)	 25.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	10,513.41	49,070.96	133,490.00	(84,419.04)	36.8
01-19-42400-000 VACATION	318.25	7,853.22	.00	7,853.22	.0
01-19-42500-000 SICK PAY	120.06	1,339.38	.00	1,339.38	.0
01-19-45100-000 HEALTH INSURANCE	2,255.87	11,055.54	27,475.00	(16,419.46)	40.2
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	5,000.00	(5,000.00)	.0
01-19-55200-000 TELEPHONE	85.23	407.21	1,100.00	(692.79)	37.0
01-19-56100-000 DUES	.00	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	1,299.63	1,299.63	2,500.00	(1,200.37)	52.0
01-19-65100-000 OFFICE SUPPLIES	10.69	34.36	1,000.00	(965.64)	3.4
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	69.00	608.00	1,000.00	(392.00)	60.8
TOTAL CITY MANAGER	14,628.93	72,928.11	178,865.00	(105,936.89)	40.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

	FUND 01				
	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
TOTAL GENERAL GOVERNMENT	<u>116,221.75</u>	<u>518,267.44</u>	<u>1,565,050.00</u>	<u>(1,046,782.56)</u>	<u>33.1</u>

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

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

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	128,843.12	656,209.37	1,815,085.00	(1,158,875.63)	36.2
01-21-42200-000 SALARIES - PART-TIME	6,514.30	23,922.38	45,000.00	(21,077.62)	53.2
01-21-42300-000 SALARIES - OVERTIME	13,294.96	57,114.44	133,000.00	(75,885.56)	42.9
01-21-42400-000 SALARIES - VACATION PAY	9,554.03	65,168.58	120,000.00	(54,831.42)	54.3
01-21-42500-000 SALARIES - SICK PAY	8,603.96	21,571.17	22,440.00	(868.83)	96.1
01-21-42800-000 OIC - ON-CALL FTO	2,028.26	8,714.12	20,000.00	(11,285.88)	43.6
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	49,870.48	251,601.11	673,300.00	(421,698.89)	37.4
01-21-47100-000 UNIFORM ALLOWANCE	287.00	6,703.76	22,000.00	(15,296.24)	30.5
01-21-51200-000 MAINTENANCE - EQUIPMENT	2,691.11	13,392.06	33,500.00	(20,107.94)	40.0
01-21-51300-000 MAINTENANCE - VEHICLE	1,109.60	17,455.74	35,000.00	(17,544.26)	49.9
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	.00	6,106.00	7,500.00	(1,394.00)	81.4
01-21-55100-000 POSTAGE	.00	77.13	600.00	(522.87)	12.9
01-21-55200-000 TELEPHONE	1,415.12	7,365.52	18,000.00	(10,634.48)	40.9
01-21-55300-000 PUBLISHING	.00	150.00	500.00	(350.00)	30.0
01-21-55400-000 PRINTING	366.73	1,304.78	2,700.00	(1,395.22)	48.3
01-21-56100-000 DUES	70.00	1,942.97	5,300.00	(3,357.03)	36.7
01-21-56200-000 TRAVEL EXPENSES	408.02	871.45	2,000.00	(1,128.55)	43.6
01-21-56300-000 TRAINING	600.00	5,380.00	11,000.00	(5,620.00)	48.9
01-21-56400-000 TUITION REIMBURSEMENT	.00	4,290.00	8,265.00	(3,975.00)	51.9
01-21-57100-000 UTILITIES	97.14	519.84	1,252.00	(732.16)	41.5
01-21-57800-000 ANIMAL CONTROL	321.00	1,208.00	5,000.00	(3,792.00)	24.2
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	250.56	1,141.86	3,000.00	(1,858.14)	38.1
01-21-65100-000 OFFICE SUPPLIES	496.86	1,962.02	10,000.00	(8,037.98)	19.6
01-21-65200-000 OPERATING SUPPLIES	2,202.71	5,851.15	14,000.00	(8,148.85)	41.8
01-21-65500-000 AUTOMOBILE FUEL/OIL	(5,018.56)	22,424.06	68,000.00	(45,575.94)	33.0
01-21-65800-000 PRISONER SUPPLIES	33.45	153.66	1,000.00	(846.34)	15.4
01-21-66200-000 K9 SUPPLIES	.00	.00	500.00	(500.00)	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	16,612.13	86,031.00	(69,418.87)	19.3
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	49,489.93	50,000.00	(510.07)	99.0
01-21-91700-000 INVESTIGATIONS	190.00	701.30	3,500.00	(2,798.70)	20.0
TOTAL POLICE DEPARTMENT	224,229.85	1,318,409.53	3,422,347.00	(2,103,937.47)	38.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	72,318.53	330,664.02	915,000.00	(584,335.98)	36.1
01-22-42200-000 SALARIES - PART-TIME	5,038.87	25,180.52	68,000.00	(42,819.48)	37.0
01-22-42300-000 SALARY EXPENSE - OVERTIME	16,689.50	69,646.74	128,000.00	(58,353.26)	54.4
01-22-42400-000 SALARIES - VACATION PAY	3,365.63	38,046.34	.00	38,046.34	.0
01-22-42500-000 SALARIES - SICK PAY	3,840.47	11,958.01	.00	11,958.01	.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	23,453.47	121,498.51	313,950.00	(192,451.49)	38.7
01-22-47100-000 UNIFORM ALLOWANCE	.00	5,038.34	12,000.00	(6,961.66)	42.0
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.50	475.50	8,000.00	(7,524.50)	5.9
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	283.72	3,051.98	8,500.00	(5,448.02)	35.9
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	49.88	2,634.79	8,000.00	(5,365.21)	32.9
01-22-53400-000 MEDICAL SERVICES	.00	.00	4,500.00	(4,500.00)	.0
01-22-54900-000 OTHER PROFESSIONAL SERVICES	2,102.97	14,093.06	43,000.00	(28,906.94)	32.8
01-22-55100-000 POSTAGE	26.27	47.66	200.00	(152.34)	23.8
01-22-55200-000 TELEPHONE	805.57	4,026.30	9,500.00	(5,473.70)	42.4
01-22-55400-000 PRINTING	.00	.00	500.00	(500.00)	.0
01-22-56100-000 DUES	75.00	600.00	1,200.00	(600.00)	50.0
01-22-56200-000 TRAVEL EXPENSES	.00	354.57	1,800.00	(1,445.43)	19.7
01-22-56300-000 TRAINING	.00	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	.00	356.48	1,000.00	(643.52)	35.7
01-22-57100-000 UTILITIES	1,800.44	8,090.96	18,000.00	(9,909.04)	45.0
01-22-59200-000 GENERAL INSURANCE	.00	.00	3,500.00	(3,500.00)	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	654.18	1,934.26	3,000.00	(1,065.74)	64.5
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	127.90	1,728.11	5,000.00	(3,271.89)	34.6
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	265.58	597.86	5,000.00	(4,402.14)	12.0
01-22-65100-000 OFFICE SUPPLIES	4.75	427.72	2,500.00	(2,072.28)	17.1
01-22-65200-000 OPERATING SUPPLIES	1,613.93	4,916.62	13,000.00	(8,083.38)	37.8
01-22-65400-000 JANITORIAL SUPPLIES	390.50	1,078.76	3,500.00	(2,421.24)	30.8
01-22-65500-000 AUTOMOTIVE FUEL/OIL	(1,326.55)	5,954.83	19,500.00	(13,545.17)	30.5
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	963.37	1,000.00	(36.63)	96.3
TOTAL FIRE DEPARTMENT	131,621.11	665,343.83	1,713,088.00	(1,047,744.17)	38.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	355,850.96	1,983,753.36	5,135,435.00	(3,151,681.64)	38.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

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

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>					
01-41-42100-000 SALARIES (FULL-TIME)	42,642.99	218,624.99	648,600.00	(429,975.01)	33.7
01-41-42200-000 SALARIES (PART-TIME)	24.29	7,936.89	8,600.00	(663.11)	92.3
01-41-42300-000 SALARY EXPENSE-OVERTIME	162.90	2,394.37	58,800.00	(56,405.63)	4.1
01-41-42400-000 VACATION	1,927.04	23,833.51	.00	23,833.51	.0
01-41-42500-000 SICK	5,168.54	9,260.09	.00	9,260.09	.0
01-41-42600-000 SALARIES-PAGER PAY	1,215.07	6,197.78	19,700.00	(13,502.22)	31.5
01-41-45100-000 HEALTH INSURANCE	17,083.91	88,145.51	259,000.00	(170,854.49)	34.0
01-41-47100-000 UNIFORM ALLOWANCE	121.67	412.72	1,000.00	(587.28)	41.3
01-41-47300-000 CLOTHING ACQUISITION	.00	179.98	2,000.00	(1,820.02)	9.0
01-41-51100-000 MAINTENANCE (BUILDING)	150.00	878.50	2,500.00	(1,621.50)	35.1
01-41-51200-000 MAINTENANCE (EQUIPMENT)	.00	414.82	16,500.00	(16,085.18)	2.5
01-41-51300-000 MAINT.SERVICE-VEHICLE	764.20	3,038.16	15,000.00	(11,961.84)	20.3
01-41-51400-000 MAINTENANCE STREET	3,640.00	20,520.63	23,500.00	(2,979.37)	87.3
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	259.80	1,210.21	3,000.00	(1,789.79)	40.3
01-41-54900-000 OTHER PROFESSIONAL SERVICES	310.32	4,150.69	15,000.00	(10,849.31)	27.7
01-41-55100-000 POSTAGE	.00	.00	100.00	(100.00)	.0
01-41-55200-000 TELEPHONE	328.37	1,763.91	5,100.00	(3,336.09)	34.6
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	1,146.13	5,530.55	15,000.00	(9,469.45)	36.9
01-41-57200-000 STREET LIGHTING	12,945.33	63,926.40	158,650.00	(94,723.60)	40.3
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)	253.74	690.48	16,000.00	(15,309.52)	4.3
01-41-61300-000 MAINT.SUPPLIES-VEHICLE	1,666.20	11,815.29	35,000.00	(23,184.71)	33.8
01-41-61400-000 SUPPLIES STREETS	7,755.60	32,526.02	52,000.00	(19,473.98)	62.6
01-41-61600-000 SUPPLIES SNOW REMOVAL	.00	.00	114,500.00	(114,500.00)	.0
01-41-61700-000 MAINT.SUPPLIES-GROUNDS	150.00	6,278.33	12,000.00	(5,721.67)	52.3
01-41-62900-000 SUPPLIES OTHER	214.00	2,273.39	18,000.00	(15,726.61)	12.6
01-41-65100-000 OFFICE SUPPLIES	100.11	289.71	2,000.00	(1,710.29)	14.5
01-41-65200-000 OPERATING SUPPLIES	920.56	2,885.21	8,000.00	(5,114.79)	36.1
01-41-65300-000 SMALL TOOLS	14.41	1,752.03	3,200.00	(1,447.97)	54.8
01-41-65400-000 JANITORIAL SUPPLIES	17.44	168.47	1,000.00	(831.53)	16.9
01-41-65500-000 GASOLINE/OIL	(2,551.79)	25,601.91	68,000.00	(42,398.09)	37.7
01-41-66100-000 SAFETY SUPPLIES	259.98	951.53	3,500.00	(2,548.47)	27.2
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	96,690.81	595,774.36	1,754,650.00	(1,158,875.64)	34.0

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	3,630.00	17,314.48	61,714.00	(44,399.52)	28.1
01-46-42200-000 SALARIES (PART-TIME)	.00	3,587.00	4,500.00	(913.00)	79.7
01-46-42300-000 SALARY EXPENSE-OVERTIME	23.83	776.76	6,700.00	(5,923.24)	11.6
01-46-42400-000 VACATION	1,202.94	4,211.98	.00	4,211.98	.0
01-46-42500-000 SICK PAY	249.91	4,332.97	.00	4,332.97	.0
01-46-45100-000 HEALTH INSURANCE	2,139.75	11,109.75	29,150.00	(18,040.25)	38.1
01-46-47100-000 UNIFORM ALLOWANCE	20.00	208.20	300.00	(91.80)	69.4
01-46-47300-000 CLOTHING ACQUISITION	.00	.00	200.00	(200.00)	.0
01-46-51100-000 MAINTENANCE (BUILDING)	450.00	500.00	500.00	.00	100.0
01-46-51200-000 MAINTENANCE (EQUIPMENT)	.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	96.43	461.96	1,175.00	(713.04)	39.3
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	135.27	800.66	2,200.00	(1,399.34)	36.4
01-46-61100-000 MAINTENANCE BUILDING	152.78	166.78	300.00	(133.22)	55.6
01-46-61200-000 MAINTENANCE (EQUIPMENT)	180.20	354.18	1,200.00	(845.82)	29.5
01-46-61300-000 SUPPLIES (VEHICLE)	.00	.00	500.00	(500.00)	.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	479.11	1,500.00	(1,020.89)	31.9
01-46-65200-000 OPERATING SUPPLIES	36.05	63.01	800.00	(736.99)	7.9
01-46-65300-000 SMALL TOOLS	.00	194.59	500.00	(305.41)	38.9
01-46-65400-000 JANITORIAL SUPPLIES	9.97	9.97	150.00	(140.03)	6.7
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	8,080.88	49,166.11	164,739.00	(115,572.89)	29.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>						
01-48-42100-000	SALARIES (FULL-TIME)	12,765.56	59,471.05	150,800.00	(91,328.95)	39.4
01-48-42200-000	SALARIES-PART-TIME	2,967.82	11,339.00	18,880.00	(7,541.00)	60.1
01-48-42400-000	VACATION	35.84	4,193.97	.00	4,193.97	.0
01-48-42500-000	SICK	.00	369.18	.00	369.18	.0
01-48-45100-000	HEALTH INSURANCE	4,279.50	22,219.50	58,300.00	(36,080.50)	38.1
01-48-51100-000	MAINTENANCE (BUILDING)	.00	59.38	1,000.00	(940.62)	5.9
01-48-51200-000	MAINTENANCE (EQUIPMENT)	73.41	73.41	1,500.00	(1,426.59)	4.9
01-48-51300-000	MAINT.SERVICE (VEHICLE)	1,427.39	1,539.39	1,000.00	539.39	153.9
01-48-53200-000	ENGINEERING SERVICE	5,467.51	12,174.19	41,000.00	(28,825.81)	29.7
01-48-54900-000	OTHER PROFESSIONAL SERVICES	140.04	1,077.16	3,400.00	(2,322.84)	31.7
01-48-55100-000	POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000	TELEPHONE	311.71	1,562.04	2,350.00	(787.96)	66.5
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	25.00	125.00	700.00	(575.00)	17.9
01-48-56500-000	PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-48-57100-000	UTILITIES	378.45	1,662.89	3,900.00	(2,237.11)	42.6
01-48-61200-000	SUPPLIES (EQUIPMENT)	368.22	1,731.67	1,700.00	31.67	101.9
01-48-65100-000	OFFICE SUPPLIES	16.46	232.90	1,000.00	(767.10)	23.3
01-48-65300-000	SMALL TOOLS	26.27	310.91	800.00	(489.09)	38.9
01-48-65400-000	JANITORIAL SUPPLIES	28.10	149.51	480.00	(330.49)	31.2
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		27,986.27	120,280.59	322,660.00	(202,379.41)	37.3

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	132,757.96	765,221.06	2,242,049.00	(1,476,827.94)	34.1

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 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)	13,649.53	83,717.08	220,400.00	(136,682.92)	38.0
01-44-42400-000 VACATION	1,035.46	4,191.17	.00	4,191.17	.0
01-44-42500-000 SICK	321.60	525.54	.00	525.54	.0
01-44-45100-000 HEALTH INSURANCE	4,245.41	26,402.09	100,350.00	(73,947.91)	26.3
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	.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	.00	8,746.65	21,000.00	(12,253.35)	41.7
01-44-55100-000 POSTAGE	6.11	75.56	500.00	(424.44)	15.1
01-44-55200-000 TELEPHONE	199.89	304.54	1,625.00	(1,320.46)	18.7
01-44-55300-000 PUBLISHING	289.25	703.10	4,000.00	(3,296.90)	17.6
01-44-55400-000 PRINTING	.00	655.52	800.00	(144.48)	81.9
01-44-56100-000 DUES	.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	30.00	30.00	500.00	(470.00)	6.0
01-44-56500-000 PUBLICATIONS	.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	146.59	366.30	1,550.00	(1,183.70)	23.6
01-44-65400-000 GENERAL SUPPLIES	4.00	4.00	.00	4.00	.0
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	.00	24,771.00	22,000.00	2,771.00	112.6
TOTAL COMMUNITY DEVELOPMENT	19,601.72	154,117.70	380,725.00	(226,607.30)	40.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
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CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	11,256.07	52,750.31	144,250.00	(91,499.69)	36.6
01-61-42100-000 SALARIES (FULL-TIME)	3,737.57	18,420.11	46,342.00	(27,921.89)	39.8
01-61-42400-000 VACATION	203.72	7,075.92	.00	7,075.92	.0
01-61-42500-000 SICK	210.64	614.40	.00	614.40	.0
01-61-45100-000 HEALTH INSURANCE	3,196.48	16,381.86	42,050.00	(25,668.14)	39.0
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	148.21	748.53	2,500.00	(1,751.47)	29.9
01-61-56100-000 DUES	25.00	25.00	650.00	(625.00)	3.9
01-61-56200-000 TRAVEL EXPENSES	421.05	1,882.75	5,000.00	(3,117.25)	37.7
01-61-56300-000 TRAINING	.00	.00	1,000.00	(1,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	.00	250.00	(250.00)	.0
01-61-56600-000 CONFERENCE	15.00	55.00	1,000.00	(945.00)	5.5
01-61-65100-000 OFFICE SUPPLIES	70.91	400.63	2,000.00	(1,599.37)	20.0
01-61-83000-000 EQUIPMENT	42.93	42.93	3,000.00	(2,957.07)	1.4
01-61-92900-000 MISCELLANEOUS CHARGES	24.00	316.41	750.00	(433.59)	42.2
TOTAL ECONOMIC DEVELOPMENT	19,351.58	98,818.85	252,042.00	(153,223.15)	39.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING SEPTEMBER 30, 2013

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	38,953.30	252,936.55	632,767.00	(379,830.45)	40.0
TOTAL FUND EXPENDITURES	643,783.97	3,520,178.41	9,575,301.00	(6,055,122.59)	36.8
NET REVENUE OVER EXPENDITURES	506,469.10	1,137,024.58	19,140.00	1,117,884.58	5940.6

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 5 MONTHS ENDING SEPTEMBER 30 2013

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	13,189	32,025	34,500	2,475	92.83
Insurance	107,025	259,869	280,000	20,131	92.81
Illinois Municipal Retirement	90,977	220,897	290,517	69,620	76.04
Social Security	81,042	196,776	212,075	15,299	92.79
Ambulance	18	119	2,000	1,881	5.95
Economic Development	-	-	-	-	0
Motor Fuel Tax	23,047	100,277	1,091,600	991,323	9.19
Utility Tax	29,143	149,857	345,000	195,143	43.44
Travel and Tourism	18,736	98,437	230,100	131,663	42.78
Sales Tax	80,908	393,046	949,000	555,954	41.42
Lighthouse Pointe TIF	9	3,396,534	-	(3,396,534)	0
Foreign Fire Insurance	-	-	21,060	21,060	0
TIF	-	-	-	-	0
Overweight Truck	7,043	43,757	-	(43,757)	0
Capital Improvement	-	399,980	4,232,600	3,832,620	9.45
Stormwater Management	204	605	23,500	22,895	2.57
Technology Park	3	17	100	83	16.73
Debt Service	-	-	-	-	0
Solid Waste	31,520	324,547	1,246,000	921,453	26.05
Technology Center	95,746	437,889	1,274,897	837,008	34.35
Airport	100,611	468,233	3,139,639	2,671,406	14.91
Railroad	26,455	146,037	384,083	238,046	38.02
Health Insurance	235,969	1,094,039	3,075,995	1,981,956	35.57
Administrative Services	50,952	254,759	611,422	356,663	41.67
Total Revenues	992,596	8,017,697	17,444,088	9,426,391	45.96

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 5 MONTHS ENDING SEPTEMBER 30 2013

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	7,150	27,885	32,787	4,902	85.05
Insurance	41,912	273,753	377,000	103,247	72.61
Illinois Municipal Retirement	28,505	106,398	243,143	136,745	43.76
Social Security	21,820	79,786	192,692	112,906	41.41
Ambulance	30,833	154,167	375,100	220,933	41.1
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	4,772	1,311,000	1,306,228	0.36
Utility Tax	-	36,503	638,000	601,497	5.72
Travel and Tourism	1,233	13,353	210,550	197,197	6.34
Sales Tax	19,167	439,752	2,157,000	1,717,248	20.39
Lighthouse Pointe TIF	40,668	3,189,263	-	(3,189,263)	0
Foreign Fire Insurance	-	-	30,000	30,000	0
TIF	-	-	-	-	0
Overweight Truck	305	4,572	-	(4,572)	0
Capital Improvement	284,508	783,444	4,511,000	3,727,556	17.37
Stormwater Management	7,000	15,205	312,000	296,795	4.87
Technology Park	80	4,519	41,600	37,081	10.86
Debt Service	-	(57,560)	-	57,560	0
Solid Waste	101,148	497,472	1,244,139	746,667	39.99
Technology Center	68,507	334,609	858,835	524,226	38.96
Airport	20,007	398,244	3,008,100	2,609,856	13.24
Railroad	41,009	325,683	672,580	346,897	48.42
Health Insurance	147,380	803,785	2,120,596	1,316,811	37.9
Administrative Services	42,176	227,965	601,787	373,822	37.88
Total Expenses	903,408	7,663,572	18,937,909	11,274,337	40.47
Revenue over Expenses	89,188	354,125	(1,493,821)	(1,847,946)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND

September 30, 2013 and 2012

	September 30, 2013	September 30, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	19,435,023	18,649,966
Less: Accumulated Depreciation	(5,787,303)	(5,295,419)
Net Plant in Service	13,647,719	13,354,547
CURRENT ASSETS		
Cash & Investments	1,552,180	1,061,649
Customer Accounts Receivable	269,146	261,136
Other Accounts Receivable	59,939	54,551
Inventory		
Prepaid Expenses	4,542	4,551
Total Current Assets	1,885,807	1,381,887
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	15,533,526	14,736,434
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,287,883	14,468,399
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	15,471,571	14,652,087
LIABILITIES		
Current Liabilities:		
Accounts Payable	37,377	62,333
Accrued Liabilities	24,578	22,014
Total Current Liabilities	61,955	84,347
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	61,955	84,347
TOTAL LIABILITIES AND EQUITY	15,533,526	14,736,434

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND For the 5 Months Ending September 30, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	344,676	351,371	(6,695)	98.1
Commercial Sales	280,727	261,171	19,556	107.5
Industrial Sales	319,698	247,479	72,220	129.2
Interdepartmental Sales		7,623	(7,623)	.0
Other Operating Revenues	31,103	30,793	310	101.0
	976,204	898,436	77,768	108.7
OPERATING EXPENSES				
Source of Supply - Operations	106,326	98,194	8,132	108.3
Source of Supply - Maintenance	2,269	11,007	(8,738)	20.6
Water Treatment - Operations	60,430	57,661	2,769	104.8
Water Treatment - Maintenance	11,174	3,921	7,252	285.0
Distribution - Operations	37,533	42,901	(5,368)	87.5
Distribution - Maintenance	95,937	122,523	(26,586)	78.3
Customer Accounts	43,934	41,233	2,701	106.6
Administrative and General	70,265	52,360	17,905	134.2
Depreciation	188,036	156,893	31,143	119.9
Indirect Transfers to Municipality				.0
	615,904	586,692	29,211	105.0
Operating Income (Loss)	360,300	311,744	48,557	115.6
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	(8,670)	180	(8,850)	(4,816.9)
Investment Income	605	896	(292)	67.5
Merchandising, Jobbing & Contract Income	5,373	2,183	3,190	246.1
Merchandising, Jobbing & Contract Expense	(875)	(606)	(269)	(144.4)
Interest Expense	(5)	(6)	1	(83.0)
	(3,573)	2,647	(6,220)	(135.0)
Net Income Before Amortizations	356,728	314,390	42,337	113.5
Amortization of Contributions in Aid of Construction				.0
Net Income	356,728	314,390	42,337	113.5
Operating Transfers In (Out)	(35,550)	(35,779)	228	(99.4)
Interfund Transfer WWR Loan Forgiveness	2,810,874	2,810,874		100.0
Increase (Decrease) in Retained Earnings	3,132,051	3,089,486	42,566	101.4
RETAINED EARNINGS - Beginning of Period	12,155,832	11,378,913	776,919	106.8
RETAINED EARNINGS - END OF PERIOD	15,287,883	14,468,399	819,484	105.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
September 30, 2013 and 2012

	September 30, 2013	September 30, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	37,116,636	35,792,626
Less: Accumulated Depreciation	(18,977,594)	(18,075,421)
Net Plant in Service	18,139,042	17,717,205
CURRENT ASSETS		
Cash & Investments	(427,684)	241,196
Customer Accounts Receivable	917,106	738,855
Other Accounts Receivable	85,134	72,767
Inventory	3,480	3,480
Prepaid Expenses	9,701	9,111
Total Current Assets	587,738	1,065,409
RESTRICTED FUNDS	3,605,342	3,352,542
NON-CURRENT ASSETS		
Unamortized Loss	13,159	60,743
Note Receivable - Associated Company		
Total Non-Current Assets	13,159	60,743
TOTAL ASSETS	22,345,281	22,195,899
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	13,200,692	12,165,186
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	20,169,457	19,133,951
LIABILITIES		
Current Liabilities:		
Accounts Payable	70,550	71,377
Accrued Liabilities	57,593	50,642
Total Current Liabilities	128,143	122,020
Non-Current Liabilities:		
Bonds Payable	2,044,068	2,930,120
Unamortized Premium on Long-Term Debt	3,613	9,808
Total Non-Current Liabilities	2,047,682	2,939,927
Total Liabilities	2,175,824	3,061,947
TOTAL LIABILITIES AND EQUITY	22,345,281	22,195,899

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - WATER RECLAMATION FUND For the 5 Months Ending September 30, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential Sales	423,769	439,401	(15,632)	96.4
Commercial Sales	502,387	424,437	77,951	118.4
Industrial Sales	354,719	387,854	(33,135)	91.5
Interdepartmental Sales		1,954	(1,954)	.0
Other Operating Revenues	11,636	13,558	(1,921)	85.8
Total Operating Revenues	1,292,512	1,267,203	25,308	102.0
OPERATING EXPENSES				
Collection - Operations	36,888	36,174	714	102.0
Collection - Maintenance	61,753	47,796	13,957	129.2
Pumping - Operations	7,284	557	6,727	1,307.6
Pumping - Maintenance	2,701	12,174	(9,473)	22.2
Treatment and Disposal - Operations	372,276	324,651	47,626	114.7
Treatment and Disposal - Maintenance	93,021	75,749	17,272	122.8
Customer Accounts	50,238	46,542	3,697	107.9
Administrative and General	89,920	81,786	8,134	110.0
Depreciation	367,373	354,787	12,586	103.6
Total Operating Expenses	1,081,454	980,214	101,240	110.3
Operating Income (Loss)	211,058	286,989	(75,931)	73.5
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	4,626	4,688	(63)	98.7
Non Utility Income	375,025		375,025	.0
Merchandising, Jobbing & Contract Income	7,143	11,232	(4,089)	63.6
Merchandising, Jobbing & Contract Expense	(2,058)	(2,228)	169	(92.4)
Amortization Expense	(13,404)	(13,404)		(100.0)
Interest Expense	(32,112)	(42,546)	10,434	(75.5)
Total Non-Operating Revenue (Expense)	339,220	(42,258)	381,478	802.7
Net Income Before Amortizations	550,278	244,731	305,547	224.9
Amortization of Contributions in Aid of Construction				.0
Net Income	550,278	244,731	305,547	224.9
Operating Transfers In (Out)	(52,775)	(53,439)	664	(98.8)
Interfund transfer WWR loan forgiveness	(2,810,874)	(2,810,874)		(100.0)
Increase (Decrease) in Retained Earnings	(2,313,371)	(2,619,582)	306,210	(88.3)
RETAINED EARNINGS - Beginning of Period	15,514,063	14,784,768	729,295	104.9
RETAINED EARNINGS - END OF PERIOD	13,200,692	12,165,186	1,035,505	108.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND

September 30, 2013 and 2012

	September 30, 2013	September 30, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	70,864,603	68,658,574
Less: Accumulated Depreciation	(38,441,840)	(36,268,912)
Net Plant in Service	32,422,763	32,389,662
CURRENT ASSETS		
Cash & Investments	8,284,181	8,983,668
Customer Accounts Receivable	4,667,073	3,475,927
Other Accounts Receivable		
Inventory	3,160,602	1,700,242
Prepaid Expenses	165,694	173,911
Total Current Assets	16,277,550	14,333,748
RESTRICTED ASSETS		
	8,827,874	9,975,095
NON-CURRENT ASSETS		
Unamortized Loss	86,722	108,196
Other Deferred Debits	50,567	70,141
Interdepartmental Loan Receivable	1,196,493	1,300,068
Total Non-Current Assets	1,333,782	1,478,405
TOTAL ASSETS	58,861,969	58,176,910
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,404,037	43,530,553
Contribution in Aid of Construction (Net)		
Total Equity	44,404,037	43,530,553
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,499,710	2,132,755
Accrued Liabilities	218,149	169,912
Total Current Liabilities	2,717,858	2,302,668
Non-Current Liabilities:		
Bonds Payable	11,278,622	11,858,013
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	461,453	485,677
Total Non-Current Liabilities	11,740,074	12,343,690
Total Liabilities	14,457,933	14,646,358
TOTAL LIABILITIES AND EQUITY	58,861,969	58,176,910

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 5 Months Ending September 30, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Residential	2,772,680	2,685,364	87,317	103.3
Small General Service	2,243,815	2,043,072	200,743	109.8
Large General Service	8,104,946	6,630,879	1,474,066	122.2
Public Street Lighting	63,276	59,819	3,456	105.8
Interdepartmental	200,561	154,724	45,837	129.6
Forfeited Discounts	36,510	35,501	1,009	102.8
Other Operating Revenues	166,924	47,548	119,376	351.1
Total Operating Revenues	13,588,713	11,656,908	1,931,805	116.6
OPERATING EXPENSES				
Purchased Power	9,049,017	8,355,942	693,075	108.3
Generation - Operation	341,606	274,919	66,687	124.3
Generation - Maintenance	260,772	237,767	23,005	109.7
Transmission - Operation	1,043	1,467	(423)	71.1
Distribution - Operation	391,322	400,184	(8,861)	97.8
Distribution - Maintenance	262,454	237,214	25,239	110.6
Depreciation	862,877	849,487	13,390	101.6
Taxes Other Than Income Taxes	53,468	50,420	3,049	106.1
Customer Accounts	109,447	126,704	(17,258)	86.4
Administrative & General	911,616	673,840	237,776	135.3
Indirect Transfers to Municipality				.0
Total Operating Expenses	12,243,623	11,207,943	1,035,679	109.2
Operating Income (Loss)	1,345,090	448,965	896,125	299.6
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	7,617	8,555	(938)	89.0
Merchandising, Jobbing & Contract Income				.0
Merchandising, Jobbing & Contract Expense	(46,508)	(65,822)	19,314	(70.7)
Amortization Expense	(10,428)	(9,645)	(782)	(108.1)
Interest Expense	(250,477)	(265,187)	14,710	(94.5)
Non-Operating Revenue (Expense)				.0
Total Non-Operating Revenue (Expense)	(299,796)	(332,099)	32,303	(90.3)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,045,294	116,865	928,429	894.4
Operating Transfers In (Out)	(571,482)	(519,655)	(51,828)	(110.0)
Increase (Decrease) in Retained Earnings	473,812	(402,789)	876,601	117.6
RETAINED EARNINGS - Beginning of Period	43,930,225	43,933,342	(3,117)	100.0
RETAINED EARNINGS - END OF PERIOD	44,404,037	43,530,553	873,484	102.0

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS September 30, 2013 and 2012

	September 30, 2013	September 30, 2012
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,492,474	3,220,433
Tech Center Building		
Less: Accumulated Depreciation	(2,702,812)	(2,470,077)
Net Plant in Service	789,662	750,357
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(358,110)	(183,777)
Customer Accounts Receivable	12,251	35,989
Miscellaneous Accounts Receivable		
Prepaid Expenses	5,524	
Inventory		(2,889)
Total Current Assets	(340,335)	(150,677)
TOTAL ASSETS	449,326	599,679
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(356,050)	(214,171)
Revenue over Expenditures	(41,109)	9,984
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(44,237)	148,734
LIABILITIES		
Current Liabilities:		
Accounts Payable	100,255	3,429
Accrued Liabilities	28,800	28,295
Other Liabilities		
Total Current Liabilities	129,055	31,723
Non-Current Liabilities:		
Interdepartmental Loan Payable	364,508	419,222
2008 Bonds Payable		
Total Non-Current Liabilities	364,508	419,222
Total Liabilities	493,563	450,945
TOTAL LIABILITIES AND EQUITY	449,326	599,679

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 5 Months Ending September 30, 2013 and 2012

	2013	2012	Variance	%
OPERATING REVENUES				
Network Administration Fees	225,222	229,354	(4,132)	98.2
VOIP Services	27,639	27,451	188	100.7
Misc Revenues				.0
Network and Hardware Support		3,069	(3,069)	.0
Data Services	2,395	2,395		100.0
Fiber Internet Access	48,067	97,949	(49,882)	49.1
Dial-up Internet Access	6,900	8,374	(1,474)	82.4
Wireless Internet Access	15,310	22,715	(7,406)	67.4
Network Internet Access	8,498	8,498		100.0
Web Site Host	3,944	4,313	(369)	91.4
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	760	1,217	(457)	62.4
Forfeited Discounts	377	465	(88)	81.1
Total Operating Revenues	339,111	405,801	(66,690)	83.6
OPERATING EXPENSES				
Personnel	114,982	134,624	(19,642)	85.4
Insurance Benefits	39,258	30,533	8,725	128.6
Pension & Other Benefits	22,673	27,388	(4,715)	82.8
Contractual Services- Maintenance	4,154	6,840	(2,686)	60.7
Contractual Services- Professional	34,754	54,013	(19,259)	64.3
Contractual Services- Communications	27,201	24,389	2,812	111.5
Contractual Services- Professional Development	2,471	1,736	736	142.4
Service Charges	51,841	56,439	(4,598)	91.9
Commodities - Maintenance Supplies	44	1,357	(1,313)	3.2
Commodities - General Supplies	6,183	7,952	(1,770)	77.8
Other Expenditures	(179)	(89)	(91)	(202.5)
Depreciation	62,038	22,473	39,565	276.1
Transfer to Administrative Services	6,667	6,596	70	101.1
Total Operating Expenses	372,085	374,251	(2,166)	99.4
Operating Income (Loss)	(32,973)	31,550	(64,524)	(104.5)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income	10,096		10,096	.0
Merchandising, Jobbing, & Contract Expense	(17,747)	(21,013)	3,265	(84.5)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(484)	(554)	70	(87.4)
Total Non-Operating Revenue (Expense)	(8,136)	(21,567)	13,431	(37.7)
Increase (Decrease) in Retained Earnings	(41,109)	9,984	(51,093)	(411.8)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 5 Months Ending September 30, 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>(397,159)</u></u>	<u><u>(204,188)</u></u>	<u><u>(192,971)</u></u>	<u><u>(194.5)</u></u>