

**CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 9 MONTHS ENDING JANUARY 31 2014**

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	1,286,951	1,382,500	95,549	93.09
Licenses and Permits	60,774	518,422	720,750	202,328	71.93
Intergovernmental Revenue	319,395	2,397,195	3,174,360	777,165	75.52
Fines, Forfeitures & Penalties	9,090	121,105	130,000	8,895	93.16
Public Charges for Services	111,644	815,094	870,772	55,678	93.61
Other Fees	20,402	181,173	282,521	101,348	64.13
Miscellaneous Revenues	4,058	43,656	69,000	25,344	63.27
Other Financing Sources	247,045	2,223,403	2,964,538	741,135	75
Total Revenues	772,406	7,586,999	9,594,441	2,007,442	79.08
OPERATING EXPENSES					
Mayor and City Council	4,303	43,427	63,500	20,073	68.39
City Manager	13,631	128,848	178,865	50,017	72.04
City Attorney	7,125	65,275	155,350	90,075	42.02
City Clerk	14,099	131,306	192,500	61,194	68.21
Police Department	221,476	2,426,223	3,422,347	996,124	70.89
Fire Department	129,311	1,318,875	1,713,088	394,213	76.99
Community Development	21,938	245,083	380,725	135,642	64.37
Engineering	22,131	219,383	322,660	103,277	67.99
Street Division	192,231	1,203,983	1,754,650	550,667	68.62
Cemetary Division	11,278	116,635	164,739	48,104	70.8
Municipal Building	83,951	561,604	974,835	413,231	57.61
Economic Development	20,904	181,260	252,042	70,782	71.92
Total Expenses	742,376	6,641,902	9,575,301	2,933,399	69.36
Revenue over Expenses	30,030	945,097	19,140	(925,957)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>TAXES</u>					
01-11-31100	.00	957,731.44	1,057,500.00	(99,768.56)	90.6
01-11-31110	.00	99,908.89	105,000.00	(5,091.11)	95.2
01-11-31120	.00	76,109.63	80,000.00	(3,890.37)	95.1
01-11-31500	.00	153,201.51	140,000.00	13,201.51	109.4
TOTAL TAXES	.00	1,286,951.47	1,382,500.00	(95,548.53)	93.1
<u>LICENSES & PERMITS</u>					
01-11-32100	.00	20,650.00	22,250.00	(1,600.00)	92.8
01-11-32500	28,694.25	85,997.87	112,000.00	(26,002.13)	76.8
01-11-32510	31,989.33	281,636.17	410,000.00	(128,363.83)	68.7
01-11-32800	.00	.00	2,500.00	(2,500.00)	.0
01-11-32900	.00	.00	7,000.00	(7,000.00)	.0
01-11-33100	90.00	127,388.00	165,000.00	(37,612.00)	77.2
01-11-33500	.00	2,750.00	2,000.00	750.00	137.5
TOTAL LICENSES & PERMITS	60,773.58	518,422.04	720,750.00	(202,327.96)	71.9
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	107,012.38	744,442.68	913,360.00	(168,917.32)	81.5
01-11-34200	41,269.08	131,783.38	180,000.00	(48,236.62)	73.2
01-11-34300	6,389.65	47,255.02	75,000.00	(27,744.98)	63.0
01-11-34400	150,166.84	1,356,995.57	1,850,000.00	(493,004.43)	73.4
01-11-34450	14,556.84	116,737.86	156,000.00	(39,262.14)	74.8
TOTAL INTERGOVERNMENTAL REVENUES	319,394.79	2,397,194.51	3,174,360.00	(777,165.49)	75.5
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	9,089.82	121,104.79	130,000.00	(8,895.21)	93.2
TOTAL FINES, FORFEITURES & PENALTIES	9,089.82	121,104.79	130,000.00	(8,895.21)	93.2
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	72,337.00	590,174.04	561,000.00	29,174.04	105.2
01-11-36700	15,111.00	53,102.02	85,000.00	(31,897.98)	62.5
01-11-36800	3,583.53	32,401.77	44,772.00	(12,370.23)	72.4
01-11-36900	11,012.08	53,816.22	75,000.00	(21,183.78)	71.8
01-11-39960	9,600.00	85,600.00	105,000.00	(19,400.00)	81.5
TOTAL PUBLIC CHARGES FOR SERVICES	111,643.61	815,094.05	870,772.00	(55,677.95)	93.6
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2014

		FUND 01				
		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600	GRAVE OPENING FEES	2,725.00	17,775.00	21,000.00	(3,225.00)	84.6
01-11-37650	GRAVE OPENING WINTER FEE	200.00	300.00	500.00	(200.00)	60.0
01-11-37700	BRUSH PICK-UP FEES	7,125.00	64,125.00	85,500.00	(21,375.00)	75.0
01-11-37900	OTHER REVENUES	10,501.75	94,515.75	126,021.00	(31,505.25)	75.0
01-11-37901	REIMBURSED DEVELOPER FEES	(150.00)	3,457.50	44,000.00	(40,542.50)	7.9
01-11-37910	BUILDING AND ZONING FEES	.00	1,000.00	5,500.00	(4,500.00)	18.2
	TOTAL OTHER FEES	20,401.75	181,173.25	282,521.00	(101,347.75)	64.1
 MISCELLANEOUS REVENUES						
01-11-38100	INTEREST INCOME	45.67	479.09	2,000.00	(1,520.91)	24.0
01-11-38110	INTEREST INCOME-CEMETERY	.00	1,541.25	3,000.00	(1,458.75)	51.4
01-11-38700	LOT SALES	475.00	13,319.00	15,000.00	(1,681.00)	88.8
01-11-38800	CEMETERY RECEIPTS	100.00	2,060.00	4,000.00	(1,940.00)	51.5
01-11-38900	MISCELLANEOUS	3,436.90	26,258.27	45,000.00	(18,743.73)	58.4
	TOTAL MISCELLANEOUS REVENUE	4,057.57	43,655.61	69,000.00	(25,344.39)	63.3
 OTHER FINANCING SOURCES						
01-11-39910	TRANSFER FROM ELECTRIC	114,296.42	1,028,667.78	1,371,557.00	(342,889.22)	75.0
01-11-39920	TRANSFER FROM WATER	7,110.08	63,990.72	85,321.00	(21,330.28)	75.0
01-11-39930	TRANSF FROM WATER RECLAMATION	10,555.00	94,995.00	126,660.00	(31,665.00)	75.0
01-11-39945	RAILROAD FUND TRANSFER	6,750.00	60,750.00	81,000.00	(20,250.00)	75.0
01-11-39946	SALES TAX FUND TRANSFER	19,166.66	172,499.94	230,000.00	(57,500.06)	75.0
01-11-39947	AMBULANCE FUND TRANSFER	30,833.33	277,499.97	370,000.00	(92,500.03)	75.0
01-11-39950	SOLID WASTE TRANSFER	58,333.33	524,999.97	700,000.00	(175,000.03)	75.0
	TOTAL OTHER FINANCING SOURCES	247,044.82	2,223,403.38	2,964,538.00	(741,134.62)	75.0
	TOTAL FUND REVENUE	772,405.94	7,586,999.10	9,594,441.00	(2,007,441.90)	79.1

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>					
01-12-43000-000 SALARIES (ELECTED)	4,300.89	38,291.84	50,500.00	(12,208.16)	75.8
01-12-54900-000 OTHER PROFESSIONAL SERVICES	.00	.00	200.00	(200.00)	.0
01-12-55400-000 PRINTING	1.67	1.67	200.00	(198.33)	.8
01-12-56100-000 DUES	.00	489.48	2,000.00	(1,510.52)	24.5
01-12-56200-000 TRAVEL EXPENSES	.00	1,044.42	3,000.00	(1,955.58)	34.8
01-12-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-12-56600-000 CONFERENCE EXPENSES	.00	2,727.04	4,000.00	(1,272.96)	68.2
01-12-65100-000 OFFICE SUPPLIES	.00	314.38	600.00	(285.62)	52.4
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	4,302.56	43,426.79	63,500.00	(20,073.21)	68.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,784.74	73,433.81	112,300.00	(38,866.19)	65.4
01-13-42400-000 VACATION	721.46	10,411.75	00	10,411.75	.0
01-13-42500-000 SICK	57.74	1,322.32	00	1,322.32	.0
01-13-45100-000 HEALTH INSURANCE	2,182.70	26,124.33	42,050.00	(15,925.67)	62.1
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	753.00	753.00	850.00	(97.00)	88.6
01-13-55100-000 POSTAGE	159.00	3,599.65	7,000.00	(3,400.35)	51.4
01-13-55300-000 PUBLISHING	.00	85.75	750.00	(664.25)	11.4
01-13-55400-000 PRINTING	1.73	1.73	750.00	(748.27)	.2
01-13-56100-000 DUES	.00	349.92	600.00	(250.08)	58.3
01-13-56200-000 TRAVEL EXPENSES	272.95	1,502.49	3,500.00	(1,997.51)	42.9
01-13-56300-000 TRAINING	.00	505.00	700.00	(195.00)	72.1
01-13-56500-000 PUBLICATIONS	.00	85.00	500.00	(415.00)	17.0
01-13-56600-000 CONFERENCE	.00	712.31	1,500.00	(787.69)	47.5
01-13-65100-000 OFFICE SUPPLIES	49.89	753.54	1,700.00	(946.46)	44.3
01-13-66400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	.0
01-13-83000-000 EQUIPMENT	.00	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	1,116.00	9,065.00	14,000.00	(4,935.00)	64.8
TOTAL CITY CLERK	14,099.21	131,305.59	192,500.00	(61,194.41)	68.2

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,861.26	25,043.09	36,608.00	(11,564.91)	68.4
01-17-42200-000 SALARIES-PART-TIME	987.58	8,384.95	11,598.00	(3,211.05)	72.3
01-17-42300-000 SALARY EXPENSE-OVERTIME	162.17	354.51	500.00	(145.49)	70.9
01-17-42400-000 VACATION	.00	2,451.06	.00	2,451.06	.0
01-17-42500-000 SICK	256.46	678.86	.00	678.86	.0
01-17-45100-000 HEALTH INSURANCE	612.75	8,189.19	29,150.00	(20,960.81)	28.1
01-17-51100-000 MAINTENANCE (BUILDING)	441.00	4,487.16	6,000.00	(1,512.84)	74.8
01-17-51700-000 MAINTENANCE (GROUNDS)	.00	373.00	1,600.00	(1,227.00)	23.3
01-17-52900-000 MAINTENANCE (OTHER)	159.99	435.91	1,850.00	(1,414.09)	23.6
01-17-53700-000 NETWORK ADMINISTRATION	17,046.53	153,484.01	205,343.00	(51,858.99)	74.8
01-17-54900-000 OTHER PROFESSIONAL SERVICES	1,823.20	28,773.15	25,000.00	3,773.15	115.1
01-17-55200-000 TELEPHONE	.00	2,033.15	3,500.00	(1,466.85)	58.1
01-17-55300-000 PUBLISHING	.00	.00	125.00	(125.00)	.0
01-17-56200-000 TRAVEL EXPENSES	.00	113.00	.00	113.00	.0
01-17-57100-000 UTILITIES	6,886.52	44,458.17	65,000.00	(20,541.83)	68.4
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	40.50	364.50	500.00	(135.50)	72.9
01-17-57900-000 OTHER CONTRACTUAL SERVICES	57.86	813.48	1,000.00	(186.52)	81.4
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	21,555.44	20,500.00	1,055.44	105.2
01-17-61200-000 MAINTENANCE (EQUIPMENT)	.00	.00	200.00	(200.00)	.0
01-17-61700-000 MAINTENANCE (GROUNDS)	5.85	1,010.67	500.00	510.67	202.1
01-17-65100-000 OFFICE SUPPLIES	39.63	1,174.81	2,500.00	(1,325.19)	47.0
01-17-65400-000 GENERAL SUPPLIES	20.51	3,190.07	5,000.00	(1,809.93)	63.8
01-17-82000-000 BUILDING	.00	13,599.00	225,000.00	(211,401.00)	6.0
01-17-83000-000 EQUIPMENT	.00	7,498.00	21,300.00	(13,802.00)	35.2
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	20,000.00	(20,000.00)	.0
01-17-91100-000 COMMUNITY RELATIONS	25,158.00	26,060.45	25,000.00	1,060.45	104.2
01-17-91400-000 SALES TAX REBATE	6,615.03	15,483.40	.00	15,483.40	.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	186,984.72	249,313.00	(62,328.28)	75.0
TOTAL MUNICIPAL BUILDING	83,950.92	561,603.93	974,835.00	(413,231.07)	57.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	7,125.00	65,205.40	135,000.00	(69,794.60)	48.3
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	.00	20,000.00	(20,000.00)	.0
01-18-58100-000 DUES	.00	69.92	100.00	(30.08)	69.9
01-18-56600-000 CONFERENCE EXPENSES	.00	.00	250.00	(250.00)	.0
 TOTAL CITY ATTORNEY	 7,125.00	 65,275.32	 155,350.00	 (90,074.68)	 42.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	10,707.12	91,755.51	133,490.00	(41,734.49)	68.7
01-19-42400-000 VACATION	464.50	9,288.66	.00	9,288.66	.0
01-19-42500-000 SICK PAY	145.16	2,121.42	.00	2,121.42	.0
01-19-45100-000 HEALTH INSURANCE	1,397.73	17,372.72	27,475.00	(10,102.28)	63.2
01-19-54900-000 OTHER PROFESSIONAL SERVICES	10.00	10.00	5,000.00	(4,990.00)	.2
01-19-55200-000 TELEPHONE	122.98	818.00	1,100.00	(282.00)	74.4
01-19-56100-000 DUES	198.97	2,422.73	2,200.00	222.73	110.1
01-19-56200-000 TRAVEL EXPENSES	125.38	805.47	4,000.00	(3,194.53)	20.1
01-19-56500-000 PUBLICATIONS	.00	63.77	100.00	(36.23)	63.8
01-19-56600-000 CONFERENCE EXPENSES	184.00	2,885.15	2,500.00	385.15	115.4
01-19-65100-000 OFFICE SUPPLIES	4.95	60.84	1,000.00	(939.16)	6.1
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	270.00	1,243.85	1,000.00	243.85	124.4
TOTAL CITY MANAGER	13,630.79	128,848.12	178,865.00	(50,016.88)	72.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2014

FUND 01					
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	123,108.48	930,459.75	1,565,050.00	(634,590.25)	59.5

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>					
01-21-42100-000 SALARIES - REGULAR	135,590.12	1,214,725.79	1,815,085.00	(600,359.21)	66.9
01-21-42200-000 SALARIES - PART-TIME	5,083.59	46,899.01	45,000.00	1,899.01	104.2
01-21-42300-000 SALARIES - OVERTIME	10,093.22	115,930.34	133,000.00	(17,069.66)	87.2
01-21-42400-000 SALARIES - VACATION PAY	16,424.30	111,365.62	120,000.00	(8,634.38)	92.8
01-21-42500-000 SALARIES - SICK PAY	2,905.13	35,708.75	22,440.00	13,268.75	159.1
01-21-42800-000 OIC - ON-CALL FTO	1,502.42	14,700.44	20,000.00	(5,299.56)	73.5
01-21-43000-000 CONTRIBUTION TO POLICE PENSION	.00	175,871.27	182,374.00	(6,502.73)	96.4
01-21-45100-000 HEALTH INSURANCE	34,928.40	404,830.49	673,300.00	(268,469.51)	60.1
01-21-47100-000 UNIFORM ALLOWANCE	327.01	9,559.23	22,000.00	(12,440.77)	43.5
01-21-51200-000 MAINTENANCE - EQUIPMENT	1,439.14	22,794.66	33,500.00	(10,705.34)	68.0
01-21-51300-000 MAINTENANCE - VEHICLE	752.10	24,630.59	35,000.00	(10,369.41)	70.4
01-21-53400-000 MEDICAL SERVICES	.00	1,092.00	2,000.00	(908.00)	54.6
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	6,108.00	7,500.00	(1,394.00)	81.4
01-21-55100-000 POSTAGE	18.40	119.95	600.00	(480.05)	20.0
01-21-55200-000 TELEPHONE	584.90	11,386.98	18,000.00	(6,613.02)	63.3
01-21-55300-000 PUBLISHING	.00	150.00	500.00	(350.00)	30.0
01-21-55400-000 PRINTING	139.12	1,503.90	2,700.00	(1,196.10)	55.7
01-21-56100-000 DUES	1,589.97	3,810.44	5,300.00	(1,489.56)	71.9
01-21-56200-000 TRAVEL EXPENSES	31.04	2,020.48	2,000.00	20.48	101.0
01-21-56300-000 TRAINING	829.00	6,209.00	11,000.00	(4,791.00)	56.5
01-21-56400-000 TUITION REIMBURSEMENT	.00	6,558.00	8,285.00	(1,707.00)	79.4
01-21-57100-000 UTILITIES	105.46	916.72	1,252.00	(335.28)	73.2
01-21-57800-000 ANIMAL CONTROL	110.60	2,614.60	5,000.00	(2,385.40)	52.3
01-21-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	.00	.00	500.00	(500.00)	.0
01-21-61300-000 MAINTENANCE SUPPLIES - VEHICLE	10.82	1,592.66	3,000.00	(1,407.34)	53.1
01-21-65100-000 OFFICE SUPPLIES	469.05	3,942.65	10,000.00	(6,057.35)	39.4
01-21-65200-000 OPERATING SUPPLIES	1,782.42	10,138.70	14,000.00	(3,861.30)	72.4
01-21-65500-000 AUTOMOBILE FUEL/OIL	6,289.89	47,600.27	68,000.00	(20,399.73)	70.0
01-21-65800-000 PRISONER SUPPLIES	.00	316.83	1,000.00	(683.17)	31.7
01-21-66200-000 K9 SUPPLIES	.00	.00	500.00	(500.00)	.0
01-21-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	72,930.04	86,031.00	(13,100.96)	84.8
01-21-84000-000 CAPITAL OUTLAY - VEHICLES	.00	53,839.43	50,000.00	3,839.43	107.7
01-21-91700-000 INVESTIGATIONS	470.00	1,798.06	3,500.00	(1,701.94)	51.4
TOTAL POLICE DEPARTMENT	221,475.70	2,426,222.90	3,422,347.00	(996,124.10)	70.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>FIRE DEPARTMENT</u>					
01-22-42100-000 SALARIES - REGULAR	76,358.40	645,115.03	915,000.00	(269,884.97)	70.5
01-22-42200-000 SALARIES - PART-TIME	6,325.11	48,602.25	68,000.00	(19,397.75)	71.5
01-22-42300-000 SALARY EXPENSE - OVERTIME	18,589.54	146,030.90	128,000.00	18,030.90	114.1
01-22-42400-000 SALARIES - VACATION PAY	703.54	49,197.46	00	49,197.46	.0
01-22-42500-000 SALARIES - SICK PAY	4,687.86	22,768.92	00	22,768.92	.0
01-22-43000-000 CONTRIBUTION TO FIRE PENSION	.00	103,047.63	106,938.00	(3,890.37)	96.4
01-22-45100-000 HEALTH INSURANCE	16,580.55	194,292.32	313,950.00	(119,657.68)	61.9
01-22-47100-000 UNIFORM ALLOWANCE	518.32	6,666.90	12,000.00	(5,333.10)	55.6
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.50	6,290.59	8,000.00	(1,709.41)	78.6
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	.00	5,110.81	8,500.00	(3,389.19)	60.1
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	.00	5,999.81	8,000.00	(2,000.19)	75.0
01-22-53400-000 MEDICAL SERVICES	.00	195.00	4,500.00	(4,305.00)	4.3
01-22-54900-000 OTHER PROFESSIONAL SERVICES	22.94	20,328.21	43,000.00	(22,671.79)	47.3
01-22-55100-000 POSTAGE	46.00	122.14	200.00	(77.86)	61.1
01-22-55200-000 TELEPHONE	295.55	6,148.40	9,500.00	(3,351.60)	64.7
01-22-55400-000 PRINTING	.00	.00	500.00	(500.00)	.0
01-22-56100-000 DUES	.00	765.00	1,200.00	(435.00)	63.8
01-22-56200-000 TRAVEL EXPENSES	.00	809.08	1,800.00	(990.92)	45.0
01-22-56300-000 TRAINING	315.00	4,074.45	7,000.00	(2,925.55)	58.2
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	2,261.61	14,634.60	18,000.00	(3,365.40)	81.3
01-22-59200-000 GENERAL INSURANCE	.00	.00	3,500.00	(3,500.00)	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	766.14	2,955.38	3,000.00	(44.62)	98.5
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	282.52	4,899.11	5,000.00	(100.89)	98.0
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	.00	1,486.88	5,000.00	(3,513.12)	29.7
01-22-65100-000 OFFICE SUPPLIES	.00	1,002.52	2,500.00	(1,497.48)	40.1
01-22-65200-000 OPERATING SUPPLIES	1,577.54	10,101.01	13,000.00	(2,898.99)	77.7
01-22-65400-000 JANITORIAL SUPPLIES	514.18	2,940.07	3,500.00	(559.93)	84.0
01-22-65500-000 AUTOMOTIVE FUEL/OIL	1,427.71	13,490.07	19,500.00	(6,009.93)	69.2
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	963.37	1,000.00	(38.63)	96.3
TOTAL FIRE DEPARTMENT	129,311.01	1,318,874.89	1,713,088.00	(394,213.11)	77.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	350,786.71	3,745,097.79	5,135,435.00	(1,390,337.21)	72.9

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2014

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>STREET DIVISION</u>						
01-41-42100-000	SALARIES (FULL-TIME)	48,905.12	402,072.30	648,600.00	(246,527.70)	62.0
01-41-42200-000	SALARIES (PART-TIME)	.00	7,936.89	8,600.00	(663.11)	92.3
01-41-42300-000	SALARY EXPENSE-OVERTIME	16,524.31	43,940.69	58,800.00	(14,859.31)	74.7
01-41-42400-000	VACATION	2,416.62	35,608.71	.00	35,608.71	.0
01-41-42500-000	SICK	409.36	17,368.11	.00	17,368.11	.0
01-41-42600-000	SALARIES-PAGER PAY	2,520.86	13,660.43	19,700.00	(6,039.57)	69.3
01-41-45100-000	HEALTH INSURANCE	12,215.15	141,540.24	259,000.00	(117,459.76)	54.7
01-41-47100-000	UNIFORM ALLOWANCE	48.35	736.19	1,000.00	(263.81)	73.6
01-41-47300-000	CLOTHING ACQUISITION	266.07	557.67	2,000.00	(1,442.13)	27.9
01-41-51100-000	MAINTENANCE (BUILDING)	267.00	1,381.24	2,500.00	(1,138.76)	54.5
01-41-51200-000	MAINTENANCE (EQUIPMENT)	4,849.00	5,457.82	16,500.00	(11,042.18)	33.1
01-41-51300-000	MAINT.SERVICE-VEHICLE	784.25	8,998.27	15,000.00	(6,001.73)	60.0
01-41-51400-000	MAINTENANCE STREET	1,110.00	23,333.63	23,500.00	(166.37)	99.3
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	56.30	1,967.63	3,000.00	(1,032.37)	65.6
01-41-54900-000	OTHER PROFESSIONAL SERVICES	10.00	7,412.19	15,000.00	(7,587.81)	49.4
01-41-55100-000	POSTAGE	.00	5.51	100.00	(94.49)	5.5
01-41-55200-000	TELEPHONE	441.75	2,974.77	5,100.00	(2,125.23)	58.3
01-41-55300-000	PUBLISHING	.00	.00	300.00	(300.00)	.0
01-41-56200-000	TRAVEL EXPENSES	120.00	120.00	300.00	(180.00)	40.0
01-41-56300-000	TRAINING	.00	553.00	1,000.00	(447.00)	55.3
01-41-57100-000	UTILITIES	1,600.36	10,775.38	15,000.00	(4,224.62)	71.8
01-41-57200-000	STREET LIGHTING	17,235.23	119,591.20	158,650.00	(39,058.80)	75.4
01-41-59400-000	LEASE OR RENTALS	.00	1,500.00	5,000.00	(3,500.00)	30.0
01-41-61100-000	MAINTENANCE BUILDING	741.66	1,230.76	4,500.00	(3,269.24)	27.4
01-41-61200-000	MAINTENANCE (EQUIPMENT)	2,902.90	10,598.20	16,000.00	(5,401.80)	66.2
01-41-61300-000	MAINT.SUPPLIES-VEHICLE	5,231.40	30,988.24	35,000.00	(4,011.76)	88.5
01-41-61400-000	SUPPLIES STREETS	3,660.88	42,317.37	52,000.00	(9,682.63)	81.4
01-41-61600-000	SUPPLIES SNOW REMOVAL	47,640.25	82,421.83	114,500.00	(32,078.17)	72.0
01-41-61700-000	MAINT SUPPLIES-GROUNDS	18.00	6,952.63	12,000.00	(5,047.37)	57.9
01-41-62900-000	SUPPLIES OTHER	259.77	5,914.54	18,000.00	(12,085.46)	32.9
01-41-65100-000	OFFICE SUPPLIES	229.03	989.25	2,000.00	(1,010.75)	49.5
01-41-65200-000	OPERATING SUPPLIES	1,066.03	4,942.45	8,000.00	(3,057.55)	61.8
01-41-65300-000	SMALL TOOLS	94.98	2,220.98	3,200.00	(979.02)	69.4
01-41-65400-000	JANITORIAL SUPPLIES	27.25	295.57	1,000.00	(704.43)	29.6
01-41-65500-000	GASOLINE/OIL	14,936.59	62,831.10	68,000.00	(5,168.90)	92.4
01-41-66100-000	SAFETY SUPPLIES	.00	1,312.37	3,500.00	(2,187.63)	37.5
01-41-83000-000	CAPITAL OUTLAY - EQUIPMENT	5,366.00	97,254.35	142,500.00	(45,245.65)	68.3
01-41-91100-000	COMMUNITY RELATIONS	.00	.00	300.00	(300.00)	.0
01-41-92900-000	MISCELLANEOUS CHARGES	276.08	276.08	500.00	(223.92)	55.2
TOTAL STREET DIVISION		192,230.55	1,203,982.99	1,754,650.00	(550,667.01)	68.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,963.20	37,161.98	61,714.00	(24,552.02)	60.2
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	2,588.56	6,367.92	6,700.00	(332.08)	95.0
01-46-42400-000 VACATION	326.15	5,126.89	.00	5,126.89	.0
01-46-42500-000 SICK PAY	.00	4,388.03	.00	4,388.03	.0
01-46-45100-000 HEALTH INSURANCE	1,569.95	17,901.86	29,150.00	(11,248.14)	61.4
01-46-47100-000 UNIFORM ALLOWANCE	20.00	305.70	300.00	5.70	101.9
01-46-47300-000 CLOTHING ACQUISITION	.00	95.47	200.00	(104.53)	47.7
01-46-51100-000 MAINTENANCE (BUILDING)	.00	599.00	500.00	99.00	119.8
01-46-51200-000 MAINTENANCE (EQUIPMENT)	160.00	250.00	500.00	(250.00)	50.0
01-46-51300-000 MAINTENANCE (VEHICLE)	.00	24.20	500.00	(475.80)	4.8
01-46-54900-000 OTHER PROFESSIONAL SERVICES	.00	4,001.75	3,000.00	1,001.75	133.4
01-46-55200-000 TELEPHONE	45.91	709.43	1,175.00	(465.57)	60.4
01-46-56200-000 TRAVEL EXPENSES	.00	71.59	100.00	(28.41)	71.6
01-46-56300-000 TRAINING	.00	40.00	100.00	(60.00)	40.0
01-46-57100-000 UTILITIES	417.18	2,094.22	2,200.00	(105.78)	95.2
01-46-61100-000 MAINTENANCE BUILDING	.00	328.38	300.00	28.38	109.5
01-46-61200-000 MAINTENANCE (EQUIPMENT)	128.74	491.18	1,200.00	(708.82)	40.9
01-46-61300-000 SUPPLIES (VEHICLE)	51.96	95.63	500.00	(404.37)	19.1
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	387.86	871.97	1,500.00	(628.03)	58.1
01-46-65200-000 OPERATING SUPPLIES	.00	94.62	800.00	(705.38)	11.8
01-46-65300-000 SMALL TOOLS	.00	194.59	500.00	(305.41)	38.9
01-46-65400-000 JANITORIAL SUPPLIES	.00	9.97	150.00	(140.03)	6.7
01-46-65500-000 GASOLINE/OIL	311.44	3,434.35	6,200.00	(2,765.65)	55.4
01-46-66100-000 SAFETY SUPPLIES	.00	164.09	250.00	(85.91)	65.6
01-46-83000-000 EQUIPMENT	156.54	209.94	.00	209.94	.0
01-46-84000-000 CAPITAL OUTLAY - VEHICLES	152.76	28,015.52	42,500.00	(14,484.48)	65.9
01-46-92900-000 MISCELLANEOUS CHARGES	.00	.00	200.00	(200.00)	.0
TOTAL CEMETERY	11,278.25	116,635.28	164,739.00	(48,103.72)	70.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ENGINEERING</u>					
01-48-42100-000 SALARIES (FULL-TIME)	11,765.53	107,936.68	150,800.00	(42,863.32)	71.6
01-48-42200-000 SALARIES-PART-TIME	.00	11,339.00	18,880.00	(7,541.00)	60.1
01-48-42400-000 VACATION	1,069.42	7,898.65	.00	7,898.65	.0
01-48-42500-000 SICK	739.51	1,462.81	.00	1,462.81	.0
01-48-45100-000 HEALTH INSURANCE	3,139.90	35,803.72	58,300.00	(22,496.28)	61.4
01-48-51100-000 MAINTENANCE (BUILDING)	43.50	344.86	1,000.00	(655.14)	34.5
01-48-51200-000 MAINTENANCE (EQUIPMENT)	.00	1,201.29	1,500.00	(298.71)	80.1
01-48-51300-000 MAINT.SERVICE (VEHICLE)	.00	3,575.18	1,000.00	2,575.18	357.5
01-48-53200-000 ENGINEERING SERVICE	.00	23,367.83	41,000.00	(17,632.17)	57.0
01-48-54900-000 OTHER PROFESSIONAL SERVICES	116.41	1,541.47	3,400.00	(1,858.53)	45.3
01-48-55100-000 POSTAGE	.00	.00	50.00	(50.00)	.0
01-48-55200-000 TELEPHONE	190.84	2,495.73	2,350.00	145.73	106.2
01-48-55300-000 PUBLISHING	.00	.00	200.00	(200.00)	.0
01-48-56100-000 DUES	.00	674.42	550.00	124.42	122.6
01-48-56200-000 TRAVEL EXPENSES	285.60	434.70	650.00	(215.30)	66.9
01-48-56300-000 TRAINING	212.80	437.80	700.00	(262.20)	62.5
01-48-56500-000 PUBLICATIONS	.00	.00	200.00	(200.00)	.0
01-48-57100-000 UTILITIES	694.14	3,204.23	3,900.00	(695.77)	82.2
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	2,425.75	1,700.00	725.75	142.7
01-48-65100-000 OFFICE SUPPLIES	10.22	655.08	1,000.00	(344.92)	65.5
01-48-65300-000 SMALL TOOLS	.00	418.89	800.00	(381.11)	52.4
01-48-65400-000 JANITORIAL SUPPLIES	33.25	264.77	480.00	(215.23)	55.2
01-48-65500-000 GASOLINE & OIL	207.14	2,780.20	3,700.00	(919.80)	75.1
01-48-67000-000 PRINT MATERIALS	.00	97.50	50.00	47.50	195.0
01-48-68400-000 MICROCOMPUTER SOFTWARE	3,622.26	3,907.86	5,100.00	(1,192.14)	76.6
01-48-82000-000 BUILDING	.00	.00	1,500.00	(1,500.00)	.0
01-48-83000-000 EQUIPMENT	.00	7,114.50	23,200.00	(16,085.50)	30.7
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	22,130.52	219,382.92	322,660.00	(103,277.08)	68.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	225,639.32	1,540,001.19	2,242,049.00	(702,047.81)	68.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING JANUARY 31, 2014

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)	15,423.68	144,345.46	220,400.00	(76,054.54)	65.5
01-44-42200-000 SALARIES (PART-TIME)	.00	3,572.27	.00	3,572.27	.0
01-44-42400-000 VACATION	1,948.17	9,467.37	.00	9,467.37	.0
01-44-42500-000 SICK	376.10	2,202.20	.00	2,202.20	.0
01-44-45100-000 HEALTH INSURANCE	3,408.20	41,961.34	100,350.00	(58,388.66)	41.8
01-44-51300-000 MAINTENANCE (VEHICLE)	.00	386.18	1,500.00	(1,113.82)	25.8
01-44-52900-000 NUISANCE ABATEMENT	.00	1,171.00	2,000.00	(829.00)	58.6
01-44-53300-000 LEGAL SERVICE	.00	1,185.00	.00	1,185.00	.0
01-44-53400-000 MEDICAL SERVICES	.00	100.00	100.00	.00	100.0
01-44-54900-000 OTHER PROFESSIONAL SERVICES	.00	8,778.15	21,000.00	(12,221.85)	41.8
01-44-55100-000 POSTAGE	.00	93.89	500.00	(406.11)	18.8
01-44-55200-000 TELEPHONE	185.95	739.82	1,625.00	(885.18)	45.5
01-44-55300-000 PUBLISHING	.00	1,202.80	4,000.00	(2,797.20)	30.1
01-44-55400-000 PRINTING	.00	770.52	800.00	(29.48)	96.3
01-44-56100-000 DUES	334.47	1,419.39	750.00	669.39	189.3
01-44-56200-000 TRAVEL EXPENSES	.00	305.19	250.00	55.19	122.1
01-44-56300-000 TRAINING	.00	30.00	500.00	(470.00)	6.0
01-44-56500-000 PUBLICATIONS	.00	199.00	250.00	(51.00)	79.6
01-44-56600-000 CONFERENCE EXPENSES	.00	8.50	500.00	(491.50)	1.7
01-44-61200-000 SUPPLIES EQUIPMENT	.00	.00	400.00	(400.00)	.0
01-44-65100-000 OFFICE SUPPLIES	129.82	909.48	1,550.00	(640.52)	58.7
01-44-65500-000 AUTOMOTIVE FUEL/OIL	131.59	1,464.47	2,250.00	(785.53)	65.1
01-44-84000-000 CAPITAL OUTLAY - VEHICLES	.00	24,771.00	22,000.00	2,771.00	112.6
TOTAL COMMUNITY DEVELOPMENT	21,937.98	245,083.03	380,725.00	(135,641.97)	64.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	11,806.40	98,370.62	144,250.00	(45,879.38)	68.2
01-61-42100-000 SALARIES (FULL-TIME)	4,489.19	35,183.84	46,342.00	(11,158.16)	75.9
01-61-42400-000 VACATION	1,108.18	11,613.14	00	11,613.14	.0
01-61-42500-000 SICK	151.09	2,136.17	00	2,136.17	.0
01-61-45100-000 HEALTH INSURANCE	2,182.70	28,108.75	42,050.00	(15,943.25)	62.1
01-61-54900-000 OTHER PROFESSIONAL SERVICES	.00	105.00	3,000.00	(2,895.00)	3.5
01-61-55100-000 POSTAGE	.00	13.66	250.00	(236.34)	5.5
01-61-55200-000 TELEPHONE	99.28	1,220.03	2,500.00	(1,279.97)	48.8
01-61-56100-000 DUES	250.00	275.00	650.00	(375.00)	42.3
01-61-56200-000 TRAVEL EXPENSES	120.40	3,182.20	5,000.00	(1,817.80)	63.6
01-61-56300-000 TRAINING	.00	.00	1,000.00	(1,000.00)	.0
01-61-56500-000 PUBLICATIONS	236.45	236.45	250.00	(13.55)	94.6
01-61-56600-000 CONFERENCE	195.00	569.00	1,000.00	(431.00)	56.9
01-61-65100-000 OFFICE SUPPLIES	114.82	1,136.19	2,000.00	(863.81)	56.8
01-61-83000-000 EQUIPMENT	.00	419.51	3,000.00	(2,580.49)	14.0
01-61-92900-000 MISCELLANEOUS CHARGES	150.24	692.71	750.00	(57.29)	92.4
TOTAL ECONOMIC DEVELOPMENT	20,903.75	181,260.27	252,042.00	(70,781.73)	71.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING JANUARY 31, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	42,841.73	426,343.30	632,767.00	(206,423.70)	67.4
TOTAL FUND EXPENDITURES	742,376.24	6,641,902.03	9,575,301.00	(2,933,398.97)	69.4
NET REVENUE OVER EXPENDITURES	30,029.70	945,097.07	19,140.00	925,957.07	4937.8

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 9 MONTHS ENDING JANUARY 31 2014

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
REVENUE BY FUND					
Audit	-	32,832	34,500	1,668	95.17
Insurance	-	266,414	280,000	13,587	95.15
Illinois Municipal Retirement	4	278,948	290,517	11,569	96.02
Social Security	3	201,754	212,075	10,321	95.13
Ambulance	9	172	2,000	1,828	8.6
Economic Development	-	-	-	-	0
Motor Fuel Tax	23,971	220,460	1,091,600	871,140	20.2
Utility Tax	30,030	268,220	345,000	76,780	77.74
Travel and Tourism	12,028	161,800	230,100	68,300	70.32
Sales Tax	80,517	714,543	949,000	234,457	75.29
Lighthouse Pointe TIF	0	3,396,568	-	(3,396,568)	0
Foreign Fire Insurance	-	21,742	21,060	(682)	103.24
TIF	-	-	-	-	0
Overweight Truck	3,920	59,460	-	(59,460)	0
Capital Improvement	-	1,079,345	4,232,600	3,153,255	25.5
Stormwater Management	21	706	23,500	22,794	3
Technology Park	4	31	100	69	31.41
Debt Service	-	-	-	-	0
Solid Waste	242,010	903,472	1,246,000	342,528	72.51
Technology Center	99,143	829,619	1,274,897	445,278	65.07
Airport	45,551	1,301,808	3,139,639	1,837,833	41.46
Railroad	162,809	549,365	384,083	(165,282)	143.03
Health Insurance	118	1,315,786	3,075,995	1,760,209	42.78
Administrative Services	50,952	458,566	611,422	152,856	75
Total Revenues	751,089	12,061,610	17,444,088	5,382,478	69.14

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 9 MONTHS ENDING JANUARY 31 2014

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
OPERATING EXPENSES					
Audit	-	32,787	32,787	(0)	100
Insurance	54,119	456,554	377,000	(79,554)	121.1
Illinois Municipal Retirement	22,412	190,723	243,143	52,420	78.44
Social Security	16,860	142,378	192,692	50,314	73.89
Ambulance	30,833	277,500	375,100	97,600	73.98
Economic Development	-	-	-	-	0
Motor Fuel Tax	-	263,906	1,311,000	1,047,094	20.13
Utility Tax	-	277,328	638,000	360,672	43.47
Travel and Tourism	15,008	45,307	210,550	165,243	21.52
Sales Tax	19,167	695,825	2,157,000	1,461,175	32.26
Lighthouse Pointe TIF	-	3,293,344	-	(3,293,344)	0
Foreign Fire Insurance	-	20,307	30,000	9,693	67.69
TIF	-	-	-	-	0
Overweight Truck	190	5,370	-	(5,370)	0
Capital Improvement	45,277	1,112,345	4,511,000	3,398,655	24.66
Stormwater Management	49,523	92,400	312,000	219,600	29.62
Technology Park	-	5,004	41,600	36,596	12.03
Debt Service	-	(57,560)	-	57,560	0
Solid Waste	106,200	911,438	1,244,139	332,701	73.26
Technology Center	64,485	591,496	858,835	267,339	68.87
Airport	27,122	550,672	3,008,100	2,457,428	18.31
Railroad	35,688	546,123	672,580	126,457	81.2
Health Insurance	2,347	1,028,609	2,120,596	1,091,987	48.51
Administrative Services	38,584	419,736	601,787	182,051	69.75
Total Expenses	527,815	10,901,593	18,937,909	8,036,316	57.56
Revenue over Expenses	223,274	1,160,017	(1,493,821)	(2,653,838)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND January 31, 2014 and 2013

	January 31, 2014	January 31, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	19,589,073	18,861,565
Less: Accumulated Depreciation	(5,944,822)	(5,445,848)
Net Plant in Service	13,644,250	13,415,736
CURRENT ASSETS		
Cash & Investments	1,713,998	1,134,837
Customer Accounts Receivable	240,479	237,487
Other Accounts Receivable	66,015	61,753
Inventory		
Prepaid Expenses	22,023	16,477
Total Current Assets	2,042,515	1,450,554
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	15,686,765	14,866,290
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,448,842	14,610,831
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	15,632,530	14,794,519
LIABILITIES		
Current Liabilities:		
Accounts Payable	22,371	42,097
Accrued Liabilities	31,865	29,674
Total Current Liabilities	54,235	71,771
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	54,235	71,771
TOTAL LIABILITIES AND EQUITY	15,686,765	14,866,290

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER FUND

For the 9 Months Ending January 31, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential Sales	606,397	597,391	9,006	101.5
Commercial Sales	470,000	432,457	37,544	108.7
Industrial Sales	513,104	431,938	81,166	118.8
Interdepartmental Sales		12,185	(12,185)	.0
Other Operating Revenues	53,923	58,927	(5,004)	91.5
	1,643,424	1,532,898	110,526	107.2
OPERATING EXPENSES				
Source of Supply - Operations	192,727	171,254	21,473	112.5
Source of Supply - Maintenance	4,096	12,133	(8,038)	33.8
Water Treatment - Operations	107,065	105,703	1,361	101.3
Water Treatment - Maintenance	21,697	12,543	9,154	173.0
Distribution - Operations	63,061	71,968	(8,908)	87.6
Distribution - Maintenance	170,104	196,058	(25,954)	86.8
Customer Accounts	79,347	74,060	5,287	107.1
Administrative and General	113,147	103,351	9,796	109.5
Depreciation	345,556	307,322	38,234	112.4
Indirect Transfers to Municipality				.0
	1,096,800	1,054,394	42,406	104.0
Operating Income (Loss)	546,624	478,503	68,121	114.2
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	(7,881)	2,535	(10,416)	(310.9)
Investment Income	1,230	1,372	(142)	89.6
Merchandising, Jobbing & Contract Income	7,278	4,041	3,237	180.1
Merchandising, Jobbing & Contract Expense	(1,098)	(980)	(118)	(112.1)
Interest Expense	(26)	(26)		(99.4)
	(497)	6,942	(7,439)	(7.2)
Net Income Before Amortizations	546,127	485,445	60,681	112.5
Amortization of Contributions in Aid of Construction				.0
Net Income	546,127	485,445	60,681	112.5
Operating Transfers In (Out)	(63,991)	(64,402)	411	(99.4)
Interfund Transfer W/WR Loan Forgiveness	2,810,874	2,810,874		100.0
	3,293,010	3,231,918	61,093	101.9
Increase (Decrease) in Retained Earnings	3,293,010	3,231,918	61,093	101.9
RETAINED EARNINGS - Beginning of Period	12,155,832	11,378,913	776,919	106.8
RETAINED EARNINGS - END OF PERIOD	15,448,842	14,610,831	838,011	105.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND

January 31, 2014 and 2013

	January 31, 2014	January 31, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	37,417,417	35,813,036
Less: Accumulated Depreciation	(19,277,412)	(18,369,319)
Net Plant in Service	18,140,005	17,443,717
CURRENT ASSETS		
Cash & Investments	(674,425)	328,688
Customer Accounts Receivable	892,343	723,005
Other Accounts Receivable	94,777	74,969
Inventory	3,480	3,480
Prepaid Expenses	43,368	34,577
Total Current Assets	359,542	1,164,719
RESTRICTED FUNDS	3,850,314	3,583,405
NON-CURRENT ASSETS		
Unamortized Loss	371	47,955
Note Receivable - Associated Company		
Total Non-Current Assets	371	47,955
TOTAL ASSETS	22,350,231	22,239,795
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	13,319,177	12,314,022
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	20,287,942	19,282,787
LIABILITIES		
Current Liabilities		
Accounts Payable	66,657	73,299
Accrued Liabilities	73,121	65,521
Total Current Liabilities	139,777	138,820
Non-Current Liabilities:		
Bonds Payable	1,920,964	2,810,446
Unamortized Premium on Long-Term Debt	1,548	7,743
Total Non-Current Liabilities	1,922,512	2,818,189
Total Liabilities	2,062,290	2,957,009
TOTAL LIABILITIES AND EQUITY	22,350,231	22,239,795

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 9 Months Ending January 31, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential Sales	787,242	772,549	14,693	101.9
Commercial Sales	857,883	895,067	162,816	123.4
Industrial Sales	587,304	697,400	(110,096)	84.2
Interdepartmental Sales		3,008	(3,008)	.0
Other Operating Revenues	17,372	28,074	(10,701)	61.9
Total Operating Revenues	2,249,801	2,196,097	53,704	102.5
OPERATING EXPENSES				
Collection - Operations	65,237	58,393	6,844	111.7
Collection - Maintenance	118,201	71,214	46,988	166.0
Pumping - Operations	7,529	917	6,612	821.3
Pumping - Maintenance	3,910	23,654	(19,745)	16.5
Treatment and Disposal - Operations	673,006	595,957	77,048	112.9
Treatment and Disposal - Maintenance	152,221	138,933	13,288	109.6
Customer Accounts	90,080	84,289	5,791	106.9
Administrative and General	150,769	135,519	15,250	111.3
Depreciation	667,191	648,685	18,506	102.9
Total Operating Expenses	1,928,143	1,757,561	170,582	109.7
Operating Income (Loss)	321,657	438,536	(116,878)	73.4
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	8,736	8,665	71	100.8
Non Utility Income	450,533	71,837	378,696	627.2
Merchandising, Jobbing & Contract Income	12,135	15,429	(3,294)	78.7
Merchandising, Jobbing & Contract Expense	(2,698)	(3,382)	685	(79.8)
Amortization Expense	(24,127)	(24,127)		(100.0)
Interest Expense	(55,255)	(70,640)	15,385	(78.2)
Total Non-Operating Revenue (Expense)	389,325	(2,218)	391,544	17,551.5
Net Income Before Amortizations	710,983	436,317	274,665	163.0
Amortization of Contributions in Aid of Construction				.0
Net Income	710,983	436,317	274,665	163.0
Operating Transfers In (Out)	(94,995)	(96,190)	1,195	(98.8)
Interfund transfer WWR loan forgiveness	(2,810,874)	(2,810,874)		(100.0)
Increase (Decrease) in Retained Earnings	(2,194,886)	(2,470,746)	275,860	(88.8)
RETAINED EARNINGS - Beginning of Period	15,514,063	14,784,768	729,295	104.9
RETAINED EARNINGS - END OF PERIOD	13,319,177	12,314,022	1,005,155	108.2

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND January 31, 2014 and 2013

	January 31, 2014	January 31, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	72,351,739	69,109,516
Less: Accumulated Depreciation	(39,201,794)	(36,958,298)
Net Plant in Service	33,149,945	32,151,218
CURRENT ASSETS		
Cash & Investments	7,713,258	9,699,752
Customer Accounts Receivable	4,514,436	4,230,409
Other Accounts Receivable		
Inventory	2,822,907	1,695,550
Prepaid Expenses	338,742	318,795
Total Current Assets	15,389,342	15,944,506
RESTRICTED ASSETS	8,949,199	9,452,853
NON-CURRENT ASSETS		
Unamortized Loss	77,285	118,162
Other Deferred Debits	44,042	63,816
Interdepartmental Loan Receivable	1,161,908	1,265,586
Total Non-Current Assets	1,283,235	1,447,365
TOTAL ASSETS	58,771,721	58,995,941
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,285,296	44,330,547
Contribution in Aid of Construction (Net)		
Total Equity	44,285,296	44,330,547
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,473,817	2,085,244
Accrued Liabilities	275,513	250,959
Total Current Liabilities	2,749,330	2,336,203
Non-Current Liabilities:		
Bonds Payable	11,275,230	11,854,622
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	461,865	474,570
Total Non-Current Liabilities	11,737,095	12,329,191
Total Liabilities	14,486,425	14,665,394
TOTAL LIABILITIES AND EQUITY	58,771,721	58,995,941

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND

For the 9 Months Ending January 31, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential	4,798,640	4,608,057	192,584	104.2
Small General Service	4,272,675	3,868,362	404,314	110.5
Large General Service	14,196,025	12,720,463	1,475,562	111.6
Public Street Lighting	118,037	113,911	4,126	103.6
Interdepartmental	356,472	291,115	65,358	122.5
Forfeited Discounts	66,078	67,043	(965)	98.6
Other Operating Revenues	290,398	181,422	108,976	160.1
Total Operating Revenues	24,098,326	21,848,372	2,249,954	110.3
OPERATING EXPENSES				
Purchased Power	16,607,961	14,733,859	1,874,102	112.7
Generation - Operation	502,042	400,426	101,615	125.4
Generation - Maintenance	396,721	464,318	(67,597)	85.4
Transmission - Operation	2,265	2,578	(314)	87.8
Distribution - Operation	717,847	796,122	(78,275)	90.2
Distribution - Maintenance	488,579	396,664	91,916	123.2
Depreciation	1,623,119	1,539,788	83,331	105.4
Taxes Other Than Income Taxes	87,285	95,168	(7,883)	91.7
Customer Accounts	227,976	252,786	(24,810)	90.2
Administrative & General	1,602,261	1,295,463	306,798	123.7
Indirect Transfers to Municipality				0
Total Operating Expenses	22,256,056	19,977,171	2,278,884	111.4
Operating Income (Loss)	1,842,270	1,871,200	(28,930)	98.5
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	14,059	15,221	(1,161)	92.4
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	(61,780)	(111,473)	49,693	(55.4)
Amortization Expense	(18,770)	(17,988)	(782)	(104.4)
Interest Expense	(400,941)	(424,477)	23,536	(94.5)
Non-Operating Revenue (Expense)	8,900	100	8,800	8,900.0
Total Non-Operating Revenue (Expense)	(458,531)	(538,617)	80,085	(85.1)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,383,739	1,332,583	51,156	103.8
Operating Transfers In (Out)	(1,028,668)	(935,378)	(93,290)	(110.0)
Increase (Decrease) in Retained Earnings	355,071	397,205	(42,134)	89.4
RETAINED EARNINGS - Beginning of Period	43,930,225	43,933,342	(3,117)	100.0
RETAINED EARNINGS - END OF PERIOD	44,285,296	44,330,547	(45,251)	99.9

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS January 31, 2014 and 2013

	January 31, 2014	January 31, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,515,918	3,230,423
Tech Center Building		
Less: Accumulated Depreciation	(2,785,018)	(2,519,707)
Net Plant in Service	730,901	710,716
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(477,264)	(180,007)
Customer Accounts Receivable	8,671	32,488
Miscellaneous Accounts Receivable		4,635
Prepaid Expenses	3,292	9,915
Inventory		
Total Current Assets	(465,301)	(132,971)
TOTAL ASSETS	265,600	577,745
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(355,690)	(214,171)
Revenue over Expenditures	(117,750)	(14,868)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(120,518)	123,882
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,816	11,489
Accrued Liabilities	37,062	41,367
Other Liabilities		
Total Current Liabilities	39,879	52,856
Non-Current Liabilities:		
Interdepartmental Loan Payable	346,239	401,007
2008 Bonds Payable		
Total Non-Current Liabilities	346,239	401,007
Total Liabilities	386,117	453,863
TOTAL LIABILITIES AND EQUITY	265,600	577,745

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 9 Months Ending January 31, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Network Administration Fees	405,347	412,837	(7,490)	98.2
VOIP Services	48,240	51,020	(2,780)	94.6
Misc Revenues				.0
Network and Hardware Support		3,264	(3,264)	.0
Data Services	4,311	4,311		100.0
Fiber Internet Access	84,638	145,958	(61,319)	58.0
Dial-up Internet Access	12,493	14,767	(2,274)	84.6
Wireless Internet Access	27,353	44,569	(17,216)	61.4
Network Internet Access	15,297	15,297		100.0
Web Site Host	6,563	7,291	(729)	90.0
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	1,499	2,174	(675)	69.0
Forfeited Discounts	631	837	(206)	75.4
	608,372	702,326	(95,954)	86.3
OPERATING EXPENSES				
Personnel	207,708	252,973	(45,265)	82.1
Insurance Benefits	62,768	61,840	929	101.5
Pension & Other Benefits	39,484	52,300	(12,816)	75.5
Contractual Services- Maintenance	32,429	5,097	27,332	636.2
Contractual Services- Professional	45,922	94,693	(48,771)	48.5
Contractual Services- Communications	60,704	39,105	21,599	155.2
Contractual Services- Professional Development	4,633	4,902	(269)	94.5
Service Charges	91,997	101,443	(9,446)	90.7
Commodities - Maintenance Supplies	44	2,641	(2,597)	1.7
Commodities - General Supplies	8,870	12,982	(4,113)	68.3
Other Expenditures	18	(108)	126	16.3
Depreciation	144,603	72,103	72,500	200.6
Transfer to Administrative Services	12,000	11,873	127	101.1
	711,179	711,845	(666)	99.9
Operating Income (Loss)	(104,807)	(9,519)	(95,288)	(1,101.1)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income	10,096	30,635	(20,539)	33.0
Merchandising, Jobbing, & Contract Expense	(22,166)	(34,987)	12,821	(63.4)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(872)	(998)	125	(87.4)
	(12,943)	(5,350)	(7,593)	(241.9)
Increase (Decrease) in Retained Earnings	(117,750)	(14,868)	(102,882)	(791.9)

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS

For the 9 Months Ending January 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>	<u>Variance</u>	<u>%</u>
RETAINED EARNINGS – Beginning of Period	(355,690)	(214,171)	(141,518)	(166.1)
RETAINED EARNINGS – END OF PERIOD	<u>(473,440)</u>	<u>(229,040)</u>	<u>(244,400)</u>	<u>(206.7)</u>