

CITY OF ROCHELLE
GENERAL FUND BUDGET SUMMARY
FOR THE 10 MONTHS ENDING FEBRUARY 28 2014

REVENUE	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PERCENT
Taxes	-	1,286,951	1,382,500	95,549	93.09
Licenses and Permits	34,203	552,625	720,750	168,125	76.67
Intergovernmental Revenue	169,130	2,566,324	3,174,360	608,036	80.85
Fines, Forfeitures & Penalties	10,596	131,700	130,000	(1,700)	101.31
Public Charges for Services	53,051	874,994	870,772	(4,222)	100.48
Other Fees	29,002	210,325	282,521	72,196	74.45
Miscellaneous Revenues	6,366	50,021	69,000	18,979	72.49
Other Financing Sources	247,045	2,470,448	2,964,538	494,090	83.33
Total Revenues	549,391	8,143,389	9,594,441	1,451,052	84.88
 OPERATING EXPENSES					
Mayor and City Council	4,826	48,252	63,500	15,248	75.99
City Manager	12,182	141,030	178,865	37,835	78.85
City Attorney	14,008	79,283	155,350	76,067	51.04
City Clerk	16,262	147,568	192,500	44,932	76.66
Police Department	196,097	2,622,419	3,422,347	799,928	76.63
Fire Department	106,123	1,424,998	1,713,088	288,090	83.18
Community Development	19,967	265,050	380,725	115,675	69.62
Engineering	18,465	237,848	322,660	84,812	73.71
Street Division	151,645	1,356,260	1,754,650	398,390	77.3
Cemetery Division	26,354	142,990	164,739	21,749	86.8
Municipal Building	48,950	610,554	974,835	364,281	62.63
Economic Development	21,450	202,710	252,042	49,332	80.43
Total Expenses	636,329	7,278,963	9,575,301	2,296,338	76.02
 Revenue over Expenses	 (86,938)	 864,426	 19,140	 (845,286)	

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 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	.00	85,997.87	112,000.00	(26,002.13)	76.8
01-11-32510	31,029.90	312,668.07	410,000.00	(97,333.93)	76.3
01-11-32600	2,009.82	2,009.82	2,500.00	(490.18)	80.4
01-11-32900	.00	.00	7,000.00	(7,000.00)	.0
01-11-33100	1,163.00	128,551.00	165,000.00	(36,449.00)	77.9
01-11-33500	.00	2,750.00	2,000.00	750.00	137.5
TOTAL LICENSES & PERMITS	34,202.72	552,624.76	720,750.00	(168,125.24)	76.7
<u>INTERGOVERNMENTAL REVENUES</u>					
01-11-34100	.00	744,442.68	913,360.00	(168,917.32)	81.5
01-11-34200	.00	131,763.38	180,000.00	(48,236.62)	73.2
01-11-34300	6,254.66	53,509.68	75,000.00	(21,490.32)	71.4
01-11-34400	149,170.90	1,506,166.47	1,850,000.00	(343,833.53)	81.4
01-11-34450	13,704.23	130,442.09	156,000.00	(25,557.91)	83.6
TOTAL INTERGOVERNMENTAL REVENUES	169,129.79	2,566,324.30	3,174,360.00	(608,035.70)	80.9
<u>FINES, FORFEITURES & PENALTIES</u>					
01-11-35100	10,595.61	131,700.40	130,000.00	1,700.40	101.3
TOTAL FINES, FORFEITURES & PENALTIES	10,595.61	131,700.40	130,000.00	1,700.40	101.3
<u>PUBLIC CHARGES FOR SERVICES</u>					
01-11-36600	39,915.67	637,088.31	561,000.00	76,088.31	113.6
01-11-36700	.00	53,102.02	85,000.00	(31,897.98)	62.5
01-11-36800	3,583.53	35,835.30	44,772.00	(8,936.70)	80.0
01-11-36900	526.87	54,343.09	75,000.00	(20,656.91)	72.5
01-11-39960	9,025.00	94,625.00	105,000.00	(10,375.00)	90.1
TOTAL PUBLIC CHARGES FOR SERVICES	53,051.07	874,993.72	870,772.00	4,221.72	100.5
<u>OTHER FEES</u>					

CITY OF ROCHELLE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
01-11-37600 GRAVE OPENING FEES	1,275.00	19,050.00	21,000.00	(1,950.00)	90.7
01-11-37650 GRAVE OPENING WINTER FEE	100.00	400.00	500.00	(100.00)	80.0
01-11-37700 BRUSH PICK-UP FEES	7,125.00	71,250.00	85,500.00	(14,250.00)	83.3
01-11-37900 OTHER REVENUES	10,501.75	105,017.50	126,021.00	(21,003.50)	83.3
01-11-37901 REIMBURSED DEVELOPER FEES	10,000.00	13,607.50	44,000.00	(30,392.50)	30.9
01-11-37910 BUILDING AND ZONING FEES	.00	1,000.00	5,500.00	(4,500.00)	18.2
TOTAL OTHER FEES	29,001.75	210,325.00	282,521.00	(72,196.00)	74.5
MISCELLANEOUS REVENUES					
01-11-38100 INTEREST INCOME	29.30	508.39	2,000.00	(1,491.61)	25.4
01-11-38110 INTEREST INCOME-CEMETERY	1,541.25	3,082.50	3,000.00	82.50	102.8
01-11-38700 LOT SALES	1,425.00	14,744.00	15,000.00	(256.00)	98.3
01-11-38800 CEMETERY RECEIPTS	.00	2,060.00	4,000.00	(1,940.00)	51.5
01-11-38900 MISCELLANEOUS	3,370.00	29,626.27	45,000.00	(15,373.73)	65.8
TOTAL MISCELLANEOUS REVENUE	6,365.55	50,021.16	69,000.00	(18,978.84)	72.5
OTHER FINANCING SOURCES					
01-11-39910 TRANSFER FROM ELECTRIC	114,296.42	1,142,964.20	1,371,557.00	(228,592.80)	83.3
01-11-39920 TRANSFER FROM WATER	7,110.08	71,100.80	85,321.00	(14,220.20)	83.3
01-11-39930 TRANSF FROM WATER RECLAMATION	10,555.00	105,550.00	126,660.00	(21,110.00)	83.3
01-11-39945 RAILROAD FUND TRANSFER	6,750.00	67,500.00	81,000.00	(13,500.00)	83.3
01-11-39946 SALES TAX FUND TRANSFER	19,166.66	191,666.60	230,000.00	(38,333.40)	83.3
01-11-39947 AMBULANCE FUND TRANSFER	30,833.33	308,333.30	370,000.00	(61,666.70)	83.3
01-11-39950 SOLID WASTE TRANSFER	58,333.33	583,333.30	700,000.00	(116,666.70)	83.3
TOTAL OTHER FINANCING SOURCES	247,044.82	2,470,448.20	2,964,538.00	(494,089.80)	83.3
TOTAL FUND REVENUE	549,391.31	8,143,389.01	9,594,441.00	(1,451,051.99)	84.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2014

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MAYOR/CITY COUNCIL</u>						
01-12-43000-000	SALARIES (ELECTED)	3,884.68	42,176.52	50,500.00	(8,323.48)	83.5
01-12-54900-000	OTHER PROFESSIONAL SERVICES	.00	.00	200.00	(200.00)	.0
01-12-55400-000	PRINTING	105.00	106.67	200.00	(93.33)	53.3
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	36.04	350.42	600.00	(249.58)	58.4
01-12-83000-000	EQUIPMENT	799.98	799.98	2,000.00	(1,200.02)	40.0
01-12-91100-000	COMMUNITY RELATIONS	.00	557.96	800.00	(242.04)	69.8
TOTAL MAYOR/CITY COUNCIL		4,825.70	48,252.49	63,500.00	(15,247.51)	76.0

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY CLERK</u>					
01-13-41100-000 SALARIES (FULL-TIME)	8,229.58	81,663.39	112,300.00	(30,636.61)	72.7
01-13-42400-000 VACATION	270.24	10,681.99	00	10,681.99	.0
01-13-42500-000 SICK	138.58	1,460.90	00	1,460.90	.0
01-13-45100-000 HEALTH INSURANCE	2,182.70	28,307.03	42,050.00	(13,742.97)	67.3
01-13-51200-000 MAINTENANCE (EQUIPMENT)	.00	.00	500.00	(500.00)	.0
01-13-53700-000 DATA PROCESSING SERVICE	750.00	1,503.00	850.00	653.00	176.8
01-13-55100-000 POSTAGE	1,159.00	4,758.65	7,000.00	(2,241.35)	68.0
01-13-55300-000 PUBLISHING	.00	85.75	750.00	(664.25)	11.4
01-13-55400-000 PRINTING	.00	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	187.90	1,690.39	3,500.00	(1,809.61)	48.3
01-13-56300-000 TRAINING	60.00	565.00	700.00	(135.00)	80.7
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	218.91	972.45	1,700.00	(727.55)	57.2
01-13-68400-000 MICROCOMPUTER SOFTWARE	.00	.00	300.00	(300.00)	.0
01-13-83000-000 EQUIPMENT	280.00	379.99	3,000.00	(2,620.01)	12.7
01-13-91600-000 BRUSH GROVE DRAINAGE DUES	.00	2,500.00	2,500.00	00	100.0
01-13-95300-000 INTERGOVERNMENTAL AGREEMENT	2,785.50	11,850.50	14,000.00	(2,149.50)	84.7
TOTAL CITY CLERK	16,262.41	147,568.00	192,500.00	(44,932.00)	76.7

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>MUNICIPAL BUILDING</u>					
01-17-42100-000 SALARIES (FULL-TIME)	2,808.46	27,851.55	36,808.00	(8,756.45)	76.1
01-17-42200-000 SALARIES-PART-TIME	892.00	9,278.95	11,596.00	(2,319.05)	80.0
01-17-42300-000 SALARY EXPENSE-OVERTIME	165.95	520.46	500.00	20.46	104.1
01-17-42400-000 VACATION	.00	2,451.06	.00	2,451.06	.0
01-17-42500-000 SICK	7.54	686.40	.00	686.40	.0
01-17-45100-000 HEALTH INSURANCE	612.75	8,801.94	29,150.00	(20,348.06)	30.2
01-17-51100-000 MAINTENANCE (BUILDING)	230.00	4,717.16	6,000.00	(1,282.84)	78.6
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	595.90	1,850.00	(1,254.10)	32.2
01-17-53700-000 NETWORK ADMINISTRATION	17,046.53	170,530.54	205,343.00	(34,812.46)	83.1
01-17-54900-000 OTHER PROFESSIONAL SERVICES	.00	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	4,913.27	49,371.44	65,000.00	(15,628.56)	76.0
01-17-57300-000 GARBAGE DISPOSAL/RECYCLING	60.50	425.00	500.00	(75.00)	85.0
01-17-57900-000 OTHER CONTRACTUAL SERVICES	431.59	1,245.07	1,000.00	245.07	124.5
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)	.00	1,010.67	500.00	510.67	202.1
01-17-65100-000 OFFICE SUPPLIES	222.27	1,397.08	2,500.00	(1,102.92)	55.9
01-17-65400-000 GENERAL SUPPLIES	275.42	3,465.49	5,000.00	(1,534.51)	69.3
01-17-82000-000 BUILDING	.00	13,599.00	225,000.00	(211,401.00)	6.0
01-17-83000-000 EQUIPMENT	348.00	7,846.00	21,300.00	(13,454.00)	36.8
01-17-89000-000 OTHER IMPROVEMENTS	.00	.00	20,000.00	(20,000.00)	.0
01-17-91100-000 COMMUNITY RELATIONS	.00	26,060.45	25,000.00	1,060.45	104.2
01-17-91400-000 SALES TAX REBATE	.00	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	207,760.80	249,313.00	(41,552.20)	83.3
TOTAL MUNICIPAL BUILDING	48,950.35	610,554.28	974,835.00	(364,280.72)	62.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2014

FUND 01

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PCNT</u>
<u>CITY ATTORNEY</u>					
01-18-53300-000 LEGAL EXPENSE	14,007.71	79,213.11	135,000.00	(55,786.89)	58.7
01-18-53310-000 DEVELOPER LEGAL EXPENSE	.00	.00	20,000.00	(20,000.00)	.0
01-18-56100-000 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	<u>14,007.71</u>	<u>79,283.03</u>	<u>155,350.00</u>	<u>(76,066.97)</u>	<u>51.0</u>

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CITY MANAGER</u>					
01-19-42100-000 SALARIES (FULL-TIME)	10,221.60	101,977.11	133,490.00	(31,512.89)	76.4
01-19-42400-000 VACATION	.00	9,288.66	00	9,288.66	.0
01-19-42500-000 SICK PAY	.00	2,121.42	00	2,121.42	.0
01-19-45100-000 HEALTH INSURANCE	1,397.73	18,770.45	27,475.00	(8,704.55)	68.3
01-19-54900-000 OTHER PROFESSIONAL SERVICES	.00	10.00	5,000.00	(4,990.00)	.2
01-19-55200-000 TELEPHONE	83.73	901.73	1,100.00	(198.27)	82.0
01-19-56100-000 DUES	.00	2,422.73	2,200.00	222.73	110.1
01-19-56200-000 TRAVEL EXPENSES	.00	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	465.00	3,350.15	2,500.00	850.15	134.0
01-19-65100-000 OFFICE SUPPLIES	13.96	74.80	1,000.00	(925.20)	7.5
01-19-83000-000 EQUIPMENT	.00	.00	1,000.00	(1,000.00)	.0
01-19-91100-000 COMMUNITY RELATIONS	.00	1,243.85	1,000.00	243.85	124.4
TOTAL CITY MANAGER	12,182.02	141,030.14	178,865.00	(37,834.86)	78.9

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL GENERAL GOVERNMENT	96,228.19	1,026,687.94	1,565,050.00	(538,362.06)	65.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2014

FUND 01

		MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>POLICE DEPARTMENT</u>						
01-21-42100-000	SALARIES - REGULAR	124,436.38	1,339,162.17	1,815,085.00	(475,922.83)	73.8
01-21-42200-000	SALARIES - PART-TIME	5,410.51	52,309.52	45,000.00	7,309.52	116.2
01-21-42300-000	SALARIES - OVERTIME	(436.12)	115,494.22	133,000.00	(17,505.78)	86.8
01-21-42400-000	SALARIES - VACATION PAY	6,295.69	117,661.31	120,000.00	(2,338.69)	98.1
01-21-42500-000	SALARIES - SICK PAY	2,387.52	38,078.27	22,440.00	15,638.27	169.7
01-21-42800-000	OIC - ON-CALL FTO	1,109.45	15,809.89	20,000.00	(4,190.11)	79.1
01-21-43000-000	CONTRIBUTION TO POLICE PENSION	.00	175,871.27	182,374.00	(6,502.73)	98.4
01-21-45100-000	HEALTH INSURANCE	34,928.40	439,758.89	673,300.00	(233,541.11)	65.3
01-21-47100-000	UNIFORM ALLOWANCE	2,822.67	12,381.90	22,000.00	(9,618.10)	56.3
01-21-51200-000	MAINTENANCE - EQUIPMENT	1,697.86	24,492.52	33,500.00	(9,007.48)	73.1
01-21-51300-000	MAINTENANCE - VEHICLE	2,666.83	27,297.22	35,000.00	(7,702.78)	78.0
01-21-53400-000	MEDICAL SERVICES	.00	1,092.00	2,000.00	(908.00)	54.6
01-21-53700-000	DATA PROCESSING SERVICES	2,501.97	17,061.97	20,000.00	(2,938.03)	85.3
01-21-54900-000	OTHER PROFESSIONAL SERVICES	.00	8,106.00	7,500.00	(1,394.00)	81.4
01-21-55100-000	POSTAGE	13.53	133.48	600.00	(466.52)	22.3
01-21-55200-000	TELEPHONE	555.94	11,942.92	18,000.00	(6,057.08)	66.4
01-21-55300-000	PUBLISHING	.00	249.00	500.00	(251.00)	49.8
01-21-55400-000	PRINTING	242.85	1,746.75	2,700.00	(953.25)	64.7
01-21-56100-000	DUES	5.00	3,815.44	5,300.00	(1,484.56)	72.0
01-21-56200-000	TRAVEL EXPENSES	(1,185.87)	834.61	2,000.00	(1,165.39)	41.7
01-21-56300-000	TRAINING	.00	6,209.00	11,000.00	(4,791.00)	58.5
01-21-56400-000	TUITION REIMBURSEMENT	2,268.00	8,826.00	8,265.00	561.00	106.8
01-21-57100-000	UTILITIES	97.14	1,013.86	1,252.00	(238.14)	81.0
01-21-57800-000	ANIMAL CONTROL	.00	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	78.46	1,671.12	3,000.00	(1,328.88)	55.7
01-21-65100-000	OFFICE SUPPLIES	4,249.99	8,192.64	10,000.00	(1,807.36)	81.9
01-21-65200-000	OPERATING SUPPLIES	442.74	10,581.44	14,000.00	(3,418.56)	75.8
01-21-65500-000	AUTOMOBILE FUEL/OIL	5,384.49	52,984.76	68,000.00	(15,015.24)	77.9
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	143.88	1,941.94	3,500.00	(1,558.06)	55.5
TOTAL POLICE DEPARTMENT		196,097.11	2,622,419.01	3,422,347.00	(799,927.99)	76.6

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
FIRE DEPARTMENT					
01-22-42100-000 SALARIES - REGULAR	61,069.44	706,184.47	915,000.00	(208,815.53)	77.2
01-22-42200-000 SALARIES - PART-TIME	4,290.11	52,892.36	68,000.00	(15,107.64)	77.8
01-22-42300-000 SALARY EXPENSE - OVERTIME	12,463.53	158,494.43	128,000.00	30,494.43	123.8
01-22-42400-000 SALARIES - VACATION PAY	1,929.79	51,127.25	00	51,127.25	.0
01-22-42500-000 SALARIES - SICK PAY	3,573.05	26,341.97	00	26,341.97	.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	210,872.87	313,950.00	(103,077.13)	67.2
01-22-47100-000 UNIFORM ALLOWANCE	502.53	7,169.43	12,000.00	(4,830.57)	59.8
01-22-51100-000 MAINTENANCE SERVICE - BUILDING	40.50	6,331.09	8,000.00	(1,668.91)	79.1
01-22-51200-000 MAINTENANCE SERVICE -EQUIPMENT	185.63	5,278.44	8,500.00	(3,223.56)	62.1
01-22-51300-000 MAINTENANCE SERVICE - VEHICLE	64.00	6,063.81	8,000.00	(1,936.19)	75.8
01-22-53400-000 MEDICAL SERVICES	80.00	275.00	4,500.00	(4,225.00)	6.1
01-22-54900-000 OTHER PROFESSIONAL SERVICES	858.60	21,188.81	43,000.00	(21,813.19)	49.3
01-22-55100-000 POSTAGE	.00	122.14	200.00	(77.86)	61.1
01-22-55200-000 TELEPHONE	261.78	6,410.18	9,500.00	(3,089.82)	67.5
01-22-55400-000 PRINTING	.00	.00	500.00	(500.00)	.0
01-22-58100-000 DUES	.00	785.00	1,200.00	(435.00)	63.8
01-22-58200-000 TRAVEL EXPENSES	155.94	965.02	1,800.00	(834.98)	53.8
01-22-56300-000 TRAINING	115.00	4,189.45	7,000.00	(2,810.55)	59.9
01-22-56400-000 TUITION REIMBURSEMENT	.00	480.50	2,000.00	(1,519.50)	24.0
01-22-58500-000 PUBLICATIONS	.00	356.48	1,000.00	(643.52)	35.7
01-22-57100-000 UTILITIES	1,252.10	15,886.70	18,000.00	(2,113.30)	88.3
01-22-59200-000 GENERAL INSURANCE	.00	.00	3,500.00	(3,500.00)	.0
01-22-61100-000 MAINTENANCE SUPPLIES -BUILDING	309.28	3,264.66	3,000.00	264.66	108.8
01-22-61200-000 MAINTENANCE SUPPLIES-EQUIPMENT	158.27	5,057.38	5,000.00	57.38	101.2
01-22-61300-000 MAINTENANCE SUPPLIES - VEHICLE	56.11	1,542.99	5,000.00	(3,457.01)	30.9
01-22-65100-000 OFFICE SUPPLIES	278.87	1,279.19	2,500.00	(1,220.81)	51.2
01-22-65200-000 OPERATING SUPPLIES	518.81	10,619.82	13,000.00	(2,380.18)	81.7
01-22-65400-000 JANITORIAL SUPPLIES	272.30	3,212.37	3,500.00	(287.63)	91.8
01-22-85500-000 AUTOMOTIVE FUEL/OIL	1,129.30	14,619.37	19,500.00	(4,880.63)	75.0
01-22-83000-000 CAPITAL OUTLAY - EQUIPMENT	.00	963.37	1,000.00	(36.63)	96.3
TOTAL FIRE DEPARTMENT	106,123.29	1,424,998.18	1,713,088.00	(288,089.82)	83.2

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC SAFETY	302,220.40	4,047,417.19	5,135,435.00	(1,088,017.81)	78.8

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
STREET DIVISION					
01-41-42100-000 SALARIES (FULL-TIME)	40,759.26	442,831.56	648,600.00	(205,768.44)	68.3
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	9,829.05	53,769.74	58,800.00	(5,030.26)	91.5
01-41-42400-000 VACATION	4,635.25	40,243.96	00	40,243.96	.0
01-41-42500-000 SICK	820.22	18,188.33	00	18,188.33	.0
01-41-42600-000 SALARIES-PAGER PAY	2,264.00	15,924.43	19,700.00	(3,775.57)	80.8
01-41-45100-000 HEALTH INSURANCE	12,068.05	153,608.29	259,000.00	(105,391.71)	59.3
01-41-47100-000 UNIFORM ALLOWANCE	61.00	797.19	1,000.00	(202.81)	79.7
01-41-47300-000 CLOTHING ACQUISITION	366.74	924.61	2,000.00	(1,075.39)	46.2
01-41-51100-000 MAINTENANCE (BUILDING)	.00	1,361.24	2,500.00	(1,138.76)	54.5
01-41-51200-000 MAINTENANCE (EQUIPMENT)	1,331.00	6,788.82	16,500.00	(9,711.18)	41.1
01-41-51300-000 MAINT SERVICE-VEHICLE	138.60	9,136.87	15,000.00	(5,863.13)	60.9
01-41-51400-000 MAINTENANCE STREET	2,791.55	26,125.18	23,500.00	2,625.18	111.2
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	96.80	2,064.43	3,000.00	(935.57)	68.8
01-41-54900-000 OTHER PROFESSIONAL SERVICES	700.00	8,112.19	15,000.00	(6,887.81)	54.1
01-41-55100-000 POSTAGE	.00	5.51	100.00	(94.49)	5.5
01-41-55200-000 TELEPHONE	156.60	3,131.37	5,100.00	(1,968.63)	61.4
01-41-55300-000 PUBLISHING	.00	.00	300.00	(300.00)	.0
01-41-56200-000 TRAVEL EXPENSES	.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	1,923.77	12,699.15	15,000.00	(2,300.85)	84.7
01-41-57200-000 STREET LIGHTING	14,700.57	134,291.77	158,650.00	(24,358.23)	84.7
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	158.40	1,607.51	4,500.00	(2,892.49)	35.7
01-41-61200-000 MAINTENANCE (EQUIPMENT)	2,869.35	13,806.08	16,000.00	(2,193.92)	86.3
01-41-61300-000 MAINT SUPPLIES-VEHICLE	1,929.30	32,993.20	35,000.00	(2,006.80)	94.3
01-41-61400-000 SUPPLIES STREETS	2,352.32	44,669.69	52,000.00	(7,330.31)	85.9
01-41-61600-000 SUPPLIES SNOW REMOVAL	26,376.07	108,797.90	114,500.00	(5,702.10)	95.0
01-41-61700-000 MAINT SUPPLIES-GROUNDS	560.40	7,513.03	12,000.00	(4,486.97)	62.6
01-41-62900-000 SUPPLIES OTHER	.00	5,914.54	18,000.00	(12,085.46)	32.9
01-41-65100-000 OFFICE SUPPLIES	188.79	1,178.04	2,000.00	(821.96)	58.9
01-41-65200-000 OPERATING SUPPLIES	722.48	5,664.93	8,000.00	(2,335.07)	70.8
01-41-65300-000 SMALL TOOLS	368.01	2,588.99	3,200.00	(611.01)	80.9
01-41-65400-000 JANITORIAL SUPPLIES	98.00	393.57	1,000.00	(606.43)	39.4
01-41-65500-000 GASOLINE/OIL	9,312.65	72,143.75	68,000.00	4,143.75	106.1
01-41-66100-000 SAFETY SUPPLIES	108.88	1,421.25	3,500.00	(2,078.75)	40.6
01-41-83000-000 CAPITAL OUTLAY - EQUIPMENT	13,906.20	111,160.55	142,500.00	(31,339.45)	78.0
01-41-91100-000 COMMUNITY RELATIONS	.00	.00	300.00	(300.00)	.0
01-41-92900-000 MISCELLANEOUS CHARGES	51.60	327.68	500.00	(172.32)	65.5
TOTAL STREET DIVISION	151,644.91	1,356,260.44	1,754,650.00	(398,389.56)	77.3

CITY OF ROCHELLE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 10 MONTHS ENDING FEBRUARY 28, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>CEMETERY</u>					
01-46-42100-000 SALARIES (FULL-TIME)	4,066.28	41,228.26	61,714.00	(20,485.74)	66.8
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	1,469.27	7,837.19	6,700.00	1,137.19	117.0
01-46-42400-000 VACATION	677.72	5,804.61	00	5,804.61	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	19,471.81	29,150.00	(9,678.19)	66.8
01-46-47100-000 UNIFORM ALLOWANCE	20.25	325.95	300.00	25.95	108.7
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)	.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	51.75	761.18	1,175.00	(413.82)	64.8
01-46-55300-000 PUBLISHING	.00	53.40	00	53.40	0
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	333.50	2,427.72	2,200.00	227.72	110.4
01-46-61100-000 MAINTENANCE BUILDING	.00	328.38	300.00	28.38	109.5
01-46-61200-000 MAINTENANCE (EQUIPMENT)	44.93	536.11	1,200.00	(663.89)	44.7
01-46-61300-000 SUPPLIES (VEHICLE)	449.53	545.16	500.00	45.16	109.0
01-46-61700-000 MAINT.SUPPLIES-GROUNDS	.00	871.97	1,500.00	(628.03)	58.1
01-46-65200-000 OPERATING SUPPLIES	114.44	209.06	800.00	(590.94)	26.1
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	1,696.36	5,130.71	6,200.00	(1,069.29)	82.8
01-46-66100-000 SAFETY SUPPLIES	20.00	184.09	250.00	(65.91)	73.6
01-46-83000-000 EQUIPMENT	(156.54)	00	00	.00	0
01-46-84000-000 CAPITAL OUTLAY - VEHICLES	15,654.00	43,669.52	42,500.00	1,169.52	102.8
01-46-92900-000 MISCELLANEOUS CHARGES	343.00	343.00	200.00	143.00	171.5
TOTAL CEMETERY	26,354.44	142,989.72	184,739.00	(21,749.28)	88.8

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
ENGINEERING					
01-48-42100-000 SALARIES (FULL-TIME)	12,138.54	120,075.22	150,800.00	(30,724.78)	79.6
01-48-42200-000 SALARIES-PART-TIME	.00	11,339.00	18,880.00	(7,541.00)	60.1
01-48-42400-000 VACATION	101.18	7,999.83	00	7,999.83	0
01-48-42500-000 SICK	21.08	1,483.89	00	1,483.89	0
01-48-45100-000 HEALTH INSURANCE	3,139.90	38,943.62	58,300.00	(19,356.38)	66.8
01-48-51100-000 MAINTENANCE (BUILDING)	.00	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)	302.55	3,877.73	1,000.00	2,877.73	387.8
01-48-53200-000 ENGINEERING SERVICE	.00	23,387.83	41,000.00	(17,632.17)	57.0
01-48-54900-000 OTHER PROFESSIONAL SERVICES	100.34	1,841.81	3,400.00	(1,758.19)	48.3
01-48-55100-000 POSTAGE	.00	00	50.00	(50.00)	0
01-48-55200-000 TELEPHONE	85.90	2,581.63	2,350.00	231.63	109.9
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	109.18	543.88	650.00	(106.12)	83.7
01-48-56300-000 TRAINING	.00	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	615.14	3,819.37	3,900.00	(80.63)	97.9
01-48-61200-000 SUPPLIES (EQUIPMENT)	.00	2,425.75	1,700.00	725.75	142.7
01-48-65100-000 OFFICE SUPPLIES	101.71	756.79	1,000.00	(243.21)	75.7
01-48-65300-000 SMALL TOOLS	277.46	696.35	800.00	(103.65)	87.0
01-48-65400-000 JANITORIAL SUPPLIES	29.70	294.47	480.00	(185.53)	61.4
01-48-65500-000 GASOLINE & OIL	.00	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	1,441.98	5,349.84	5,100.00	249.84	104.9
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	18,464.66	237,847.58	322,660.00	(84,812.42)	73.7

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL PUBLIC WORKS	196,464.01	1,737,097.74	2,242,049.00	(504,951.26)	77.5

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 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)	15,105.56	159,451.02	220,400.00	(60,948.98)	72.4
01-44-42200-000 SALARIES (PART-TIME)	.00	3,572.27	.00	3,572.27	.0
01-44-42400-000 VACATION	286.60	9,753.97	.00	9,753.97	.0
01-44-42500-000 SICK	638.24	2,840.44	.00	2,840.44	.0
01-44-45100-000 HEALTH INSURANCE	3,408.20	45,369.54	100,350.00	(54,980.46)	45.2
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	84.37	178.26	500.00	(321.74)	35.7
01-44-55200-000 TELEPHONE	68.15	807.97	1,625.00	(817.03)	49.7
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	265.00	1,684.39	750.00	934.39	224.6
01-44-56200-000 TRAVEL EXPENSES	35.28	340.47	250.00	90.47	136.2
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	75.75	985.23	1,550.00	(564.77)	63.6
01-44-65500-000 AUTOMOTIVE FUEL/OIL	.00	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	19,967.15	265,050.18	380,725.00	(115,674.82)	69.6

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2014

FUND 01

	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>ECONOMIC DEVELOPMENT</u>					
01-61-41100-000 SALARIES (FULL-TIME)	10,227.58	108,598.20	144,250.00	(35,651.80)	75.3
01-61-42100-000 SALARIES (FULL-TIME)	4,409.87	39,593.71	46,342.00	(6,748.29)	85.4
01-61-42400-000 VACATION	795.51	12,408.65	.00	12,408.65	.0
01-61-42500-000 SICK	423.04	2,559.21	.00	2,559.21	.0
01-61-45100-000 HEALTH INSURANCE	2,182.70	28,289.45	42,050.00	(13,760.55)	67.3
01-61-54900-000 OTHER PROFESSIONAL SERVICES	100.00	205.00	3,000.00	(2,795.00)	6.8
01-61-55100-000 POSTAGE	27.45	41.11	250.00	(208.89)	16.4
01-61-55200-000 TELEPHONE	60.03	1,280.06	2,500.00	(1,219.94)	51.2
01-61-56100-000 DUES	.00	275.00	650.00	(375.00)	42.3
01-61-56200-000 TRAVEL EXPENSES	115.92	3,298.12	5,000.00	(1,701.88)	66.0
01-61-56300-000 TRAINING	.00	.00	1,000.00	(1,000.00)	.0
01-61-56500-000 PUBLICATIONS	.00	236.45	250.00	(13.55)	94.6
01-61-56600-000 CONFERENCE	.00	569.00	1,000.00	(431.00)	56.9
01-61-65100-000 OFFICE SUPPLIES	77.19	1,213.38	2,000.00	(786.62)	60.7
01-61-83000-000 EQUIPMENT	2,947.14	3,366.65	3,000.00	366.65	112.2
01-61-92900-000 MISCELLANEOUS CHARGES	83.21	775.92	750.00	25.92	103.5
TOTAL ECONOMIC DEVELOPMENT	21,449.64	202,709.91	252,042.00	(49,332.09)	80.4

CITY OF ROCHELLE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 10 MONTHS ENDING FEBRUARY 28, 2014

	FUND 01				
	MTD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
TOTAL COMMUNITY AND ECONOMIC DEVELOP	41,416.79	467,760.09	632,767.00	(165,006.91)	73.9
TOTAL FUND EXPENDITURES	636,329.39	7,278,962.96	9,575,301.00	(2,296,338.04)	76.0
NET REVENUE OVER EXPENDITURES	(86,938.08)	864,426.05	19,140.00	845,286.05	4516.3

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 10 MONTHS ENDING FEBRUARY 28 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	1	278,950	290,517	11,567	96.02
Social Security	2	201,756	212,075	10,319	95.13
Ambulance	6	178	2,000	1,822	8.88
Economic Development	-	-	-	-	0
Motor Fuel Tax	95,602	316,062	1,091,600	775,538	28.95
Utility Tax	34,086	302,306	345,000	42,694	87.63
Travel and Tourism	102,268	264,068	230,100	(33,968)	114.76
Sales Tax	77,646	792,189	949,000	156,811	83.48
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	2,420	61,881	-	(61,881)	0
Capital Improvement	45,377	1,124,721	4,232,600	3,107,879	26.57
Stormwater Management	19	725	23,500	22,775	3.08
Technology Park	3	35	100	65	34.85
Debt Service	-	-	-	-	0
Solid Waste	58,193	961,665	1,246,000	284,335	77.18
Technology Center	98,401	928,020	1,274,897	346,877	72.79
Airport	40,443	1,341,883	3,139,639	1,797,756	42.74
Railroad	147,095	696,460	384,083	(312,377)	181.33
Health Insurance	106	1,315,892	3,075,995	1,760,103	42.78
Administrative Services	50,952	509,516	611,422	101,904	83.33
Total Revenues	752,621	12,813,864	17,444,088	4,630,224	73.46

CITY OF ROCHELLE
SPECIAL FUND BUDGET SUMMARY
FOR THE 10 MONTHS ENDING FEBRUARY 28 2014

	<u>MTD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>VARIANCE</u>	<u>PERCENT</u>
OPERATING EXPENSES					
Audit	-	32,787	32,787	(0)	100
Insurance	50,130	506,685	377,000	(129,685)	134.4
Illinois Municipal Retirement	21,024	211,747	243,143	31,396	87.09
Social Security	15,535	157,913	192,692	34,779	81.95
Ambulance	30,833	308,333	375,100	66,767	82.2
Economic Development	-	-	-	-	0
Motor Fuel Tax	8,140	272,046	1,311,000	1,038,954	20.75
Utility Tax	36,747	314,075	638,000	323,925	49.23
Travel and Tourism	10,674	55,981	210,550	154,569	26.59
Sales Tax	19,557	715,381	2,157,000	1,441,619	33.17
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	198	5,568	-	(5,568)	0
Capital Improvement	28,910	1,141,255	4,511,000	3,369,745	25.3
Stormwater Management	-	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	84,818	996,256	1,244,139	247,883	80.08
Technology Center	69,523	662,660	858,835	196,175	77.16
Airport	26,302	577,160	3,008,100	2,430,940	19.19
Railroad	30,679	576,802	672,580	95,778	85.76
Health Insurance	4,788	1,033,397	2,120,596	1,087,199	48.73
Administrative Services	36,277	456,249	601,787	145,538	75.82
Total Expenses	474,134	11,377,790	18,937,909	7,560,119	60.08
Revenue over Expenses	278,487	1,436,075	(1,493,821)	(2,929,896)	

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER FUND February 28, 2014 and 2013

	February 28, 2014	February 28, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	19,798,771	18,894,536
Less: Accumulated Depreciation	(5,983,217)	(5,483,455)
Net Plant in Service	13,815,553	13,411,080
CURRENT ASSETS		
Cash & Investments	1,786,332	1,191,897
Customer Accounts Receivable	242,247	243,162
Other Accounts Receivable	48,197	42,529
Inventory	350	
Prepaid Expenses	20,423	14,963
Total Current Assets	2,097,549	1,492,551
OTHER DEBITS		
Unamortized Loss		
Total Other Debits		
TOTAL ASSETS	15,913,102	14,903,631
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	15,477,532	14,640,706
Contribution in Aid of Construction (Net)	183,688	183,688
Total Equity	15,661,220	14,824,394
LIABILITIES		
Current Liabilities:		
Accounts Payable	218,935	49,133
Accrued Liabilities	32,947	30,105
Total Current Liabilities	251,882	79,237
Non-Current Liabilities:		
Note Payable - Associated Company		
Other Non-Current Liabilities		
Total Non-Current Liabilities		
Total Liabilities	251,882	79,237
TOTAL LIABILITIES AND EQUITY	15,913,102	14,903,631

ROCHELLE MUNICIPAL UTILITIES

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

For the 10 Months Ending February 28, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential Sales	654,833	657,007	(2,174)	99.7
Commercial Sales	512,704	461,774	50,929	111.0
Industrial Sales	560,373	481,557	78,816	116.4
Interdepartmental Sales		13,292	(13,292)	0
Other Operating Revenues	59,255	65,543	(6,288)	90.4
	1,787,164	1,679,173	107,991	106.4
OPERATING EXPENSES				
Source of Supply - Operations	212,707	190,957	21,750	111.4
Source of Supply - Maintenance	4,254	12,292	(8,038)	34.6
Water Treatment - Operations	116,031	117,550	(1,519)	98.7
Water Treatment - Maintenance	24,331	15,750	8,580	154.5
Distribution - Operations	67,208	78,166	(10,959)	86.0
Distribution - Maintenance	183,436	211,314	(27,878)	86.8
Customer Accounts	86,158	81,098	5,060	106.2
Administrative and General	127,188	112,228	14,960	113.3
Depreciation	383,951	344,929	39,021	111.3
Indirect Transfers to Municipality				0
	1,205,263	1,164,285	40,978	103.5
Operating Income (Loss)	581,901	514,888	67,014	113.0
NON-OPERATING REVENUE (EXPENSE)				
Non-Utility Income	(7,481)	3,135	(10,616)	(238.6)
Investment Income	1,386	1,450	(64)	95.6
Merchandising, Jobbing & Contract Income	7,278	4,041	3,237	180.1
Merchandising, Jobbing & Contract Expense	(1,132)	(1,012)	(120)	(111.8)
Interest Expense	(26)	(26)		(99.7)
	25	7,588	(7,563)	3
Net Income Before Amortizations	581,927	522,476	59,450	111.4
Amortization of Contributions in Aid of Construction				0
Net Income	581,927	522,476	59,450	111.4
Operating Transfers In (Out)	(71,101)	(71,558)	457	(99.4)
Interfund Transfer W/WR Loan Forgiveness	2,810,874	2,810,874		100.0
	3,321,700	3,261,793	59,907	101.8
Increase (Decrease) in Retained Earnings	3,321,700	3,261,793	59,907	101.8
RETAINED EARNINGS - Beginning of Period	12,155,832	11,378,913	776,919	106.8
RETAINED EARNINGS - END OF PERIOD	15,477,532	14,640,706	836,826	105.7

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – WATER RECLAMATION FUND
February 28, 2014 and 2013

	February 28, 2014	February 28, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	37,542,822	35,814,533
Less: Accumulated Depreciation	(19,351,545)	(18,442,793)
Net Plant in Service	16,191,278	17,371,740
CURRENT ASSETS		
Cash & Investments	(128,570)	300,754
Customer Accounts Receivable	889,386	718,375
Other Accounts Receivable	67,180	73,351
Inventory	3,480	3,480
Prepaid Expenses	39,490	31,343
Total Current Assets	670,966	1,127,304
RESTRICTED FUNDS	3,949,426	3,697,713
NON-CURRENT ASSETS		
Unamortized Loss	(2,826)	44,758
Note Receivable - Associated Company		
Total Non-Current Assets	(2,826)	44,758
TOTAL ASSETS	23,008,844	22,241,515
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	13,850,296	12,316,710
Contribution in Aid of Construction (Net)	6,968,765	6,968,765
Total Equity	20,819,061	19,285,475
LIABILITIES		
Current Liabilities:		
Accounts Payable	195,024	72,791
Accrued Liabilities	72,763	65,578
Total Current Liabilities	267,787	138,367
Non-Current Liabilities:		
Bonds Payable	1,920,964	2,810,446
Unamortized Premium on Long-Term Debt	1,032	7,227
Total Non-Current Liabilities	1,921,996	2,817,672
Total Liabilities	2,189,783	2,956,040
TOTAL LIABILITIES AND EQUITY	23,008,844	22,241,515

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – WATER RECLAMATION FUND For the 10 Months Ending February 28, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential Sales	842,928	853,993	(11,064)	98.7
Commercial Sales	939,133	770,185	168,948	121.9
Industrial Sales	643,199	768,666	(125,468)	83.7
Interdepartmental Sales		3,336	(3,336)	0
Other Operating Revenues	18,563	29,001	(10,438)	64.0
	2,443,823	2,425,181	18,642	100.8
OPERATING EXPENSES				
Collection - Operations	71,498	63,937	7,561	111.8
Collection - Maintenance	122,948	77,998	44,950	157.6
Pumping - Operations	7,538	939	6,599	802.6
Pumping - Maintenance	4,302	24,363	(20,061)	17.7
Treatment and Disposal - Operations	748,518	672,894	75,624	111.2
Treatment and Disposal - Maintenance	172,530	159,906	12,623	107.9
Customer Accounts	98,306	92,508	5,797	106.3
Administrative and General	166,377	148,093	18,284	112.4
Depreciation	741,323	722,160	19,164	102.7
	2,133,339	1,962,798	170,541	108.7
Operating Income (Loss)	310,484	462,383	(151,899)	67.2
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	9,698	9,563	135	101.4
Non Utility Income	1,010,235	71,837	938,398	1,408.3
Merchandising, Jobbing & Contract Income	13,565	15,760	(2,196)	86.1
Merchandising, Jobbing & Contract Expense	(2,870)	(3,695)	825	(77.7)
Amortization Expense	(26,808)	(26,808)		(100.0)
Interest Expense	(61,647)	(79,347)	17,700	(77.7)
	942,173	(12,889)	954,862	7,424.9
Net Income Before Amortizations	1,252,657	449,694	802,963	278.6
Amortization of Contributions in Aid of Construction				0
Net Income	1,252,657	449,694	802,963	278.6
Operating Transfers In (Out)	(105,550)	(108,878)	1,328	(98.8)
Interfund transfer WWR loan forgiveness	(2,810,874)	(2,810,874)		(100.0)
	(1,663,767)	(2,468,058)	804,291	(67.4)
RETAINED EARNINGS - Beginning of Period	15,514,063	14,784,768	729,295	104.9
RETAINED EARNINGS - END OF PERIOD	13,850,296	12,316,710	1,533,586	112.5

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – ELECTRIC FUND February 28, 2014 and 2013

	February 28, 2014	February 28, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	72,604,975	69,456,577
Less: Accumulated Depreciation	(39,382,141)	(37,130,139)
Net Plant in Service	33,222,834	32,326,437
CURRENT ASSETS		
Cash & Investments	7,367,594	9,862,063
Customer Accounts Receivable	4,826,217	3,949,043
Other Accounts Receivable		
Inventory	2,826,059	1,677,513
Prepaid Expenses	327,210	308,864
Total Current Assets	15,347,080	15,797,483
RESTRICTED ASSETS	9,056,808	9,560,796
NON-CURRENT ASSETS		
Unamortized Loss	101,521	131,266
Other Deferred Debits	42,411	61,985
Interdepartmental Loan Receivable	1,153,262	1,256,966
Total Non-Current Assets	1,297,194	1,450,217
TOTAL ASSETS	58,923,915	59,134,934
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	44,354,490	44,336,172
Contribution in Aid of Construction (Net)		
Total Equity	44,354,490	44,336,172
LIABILITIES		
Current Liabilities:		
Accounts Payable	2,558,425	2,216,487
Accrued Liabilities	279,810	258,873
Total Current Liabilities	2,838,235	2,475,361
Non-Current Liabilities:		
Bonds Payable	11,274,383	11,853,774
Unamortized Discount on Long-Term Debt		
Other Non-Current Liabilities	456,808	469,628
Total Non-Current Liabilities	11,731,190	12,323,402
Total Liabilities	14,569,425	14,798,762
TOTAL LIABILITIES AND EQUITY	58,923,915	59,134,934

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – ELECTRIC FUND For the 10 Months Ending February 28, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Residential	5,302,480	5,103,279	199,201	103.9
Small General Service	4,765,871	4,285,321	480,550	111.2
Large General Service	15,973,219	14,006,580	1,966,639	114.0
Public Street Lighting	132,684	127,732	4,952	103.9
Interdepartmental	403,329	328,338	74,992	122.8
Forfeited Discounts	73,557	73,878	(321)	99.6
Other Operating Revenues	305,244	186,724	118,520	163.5
	26,956,385	24,111,852	2,844,533	111.8
OPERATING EXPENSES				
Purchased Power	18,595,103	16,268,329	2,326,774	114.3
Generation - Operation	538,184	427,111	111,073	126.0
Generation - Maintenance	418,882	487,673	(68,790)	85.9
Transmission - Operation	2,643	9,106	(6,463)	29.0
Distribution - Operation	864,459	877,276	(12,818)	98.5
Distribution - Maintenance	568,279	431,422	136,857	131.7
Depreciation	1,803,466	1,712,364	91,102	105.3
Taxes Other Than Income Taxes	96,055	105,483	(9,428)	91.1
Customer Accounts	249,512	275,424	(25,912)	90.6
Administrative & General	1,744,092	1,454,595	289,498	119.9
Indirect Transfers to Municipality				0
	24,880,676	22,048,783	2,831,892	112.8
Operating Income (Loss)	2,075,710	2,063,069	12,641	100.6
NON-OPERATING REVENUE (EXPENSE)				
Investment Income	15,542	16,591	(1,049)	93.7
Merchandising, Jobbing & Contract Income				0
Merchandising, Jobbing & Contract Expense	(61,038)	(140,045)	79,007	(43.6)
Amortization Expense	(20,855)	(20,073)	(782)	103.9
Interest Expense	(451,029)	(477,503)	26,474	(94.5)
Non-Operating Revenue (Expense)	8,900	100	8,800	8,900.0
	(508,480)	(620,930)	112,450	(81.9)
Increase (Decrease) in Retained Earnings Before Operating Transfers	1,567,229	1,442,139	125,091	108.7
Operating Transfers In (Out)	(1,142,964)	(1,039,309)	(103,655)	(110.0)
Increase (Decrease) in Retained Earnings	424,265	402,830	21,436	105.3
RETAINED EARNINGS - Beginning of Period	43,930,225	43,933,342	(3,117)	100.0
RETAINED EARNINGS - END OF PERIOD	44,354,490	44,336,172	18,318	100.0

ROCHELLE MUNICIPAL UTILITIES

BALANCE SHEET – COMMUNICATIONS February 28, 2014 and 2013

	February 28, 2014	February 28, 2013
ASSETS		
PLANT IN SERVICE		
Utility Plant in Service	3,518,731	3,230,734
Tech Center Building		
Less: Accumulated Depreciation	(2,801,085)	(2,532,115)
Net Plant in Service	717,646	698,620
LAND		
Land		
Land		
CURRENT ASSETS		
Cash & Investments	(472,856)	(192,558)
Customer Accounts Receivable	8,323	30,672
Miscellaneous Accounts Receivable		4,635
Prepaid Expenses	2,734	9,815
Inventory		
Total Current Assets	(461,799)	(147,437)
TOTAL ASSETS	255,847	551,183
LIABILITIES AND EQUITY		
EQUITY		
Retained Earnings	(355,690)	(214,171)
Revenue over Expenditures	(123,411)	(28,542)
Contribution in Aid of Construction (Net)	352,922	352,922
Total Equity	(126,179)	110,209
LIABILITIES		
Current Liabilities:		
Accounts Payable	3,484	2,774
Accrued Liabilities	36,871	41,748
Other Liabilities		
Total Current Liabilities	40,354	44,521
Non-Current Liabilities:		
Interdepartmental Loan Payable	341,671	396,453
2008 Bonds Payable		
Total Non-Current Liabilities	341,671	396,453
Total Liabilities	382,026	440,974
TOTAL LIABILITIES AND EQUITY	255,847	551,183

ROCHELLE MUNICIPAL UTILITIES

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS – COMMUNICATIONS For the 10 Months Ending February 28, 2014 and 2013

	2014	2013	Variance	%
OPERATING REVENUES				
Network Administration Fees	450,379	458,708	(8,329)	98.2
VOIP Services	52,824	56,764	(3,940)	93.1
Misc Revenues				.0
Network and Hardware Support		3,264	(3,264)	.0
Data Services	4,790	4,790		100.0
Fiber Internet Access	92,903	157,572	(64,669)	59.0
Dial-up Internet Access	13,714	16,151	(2,437)	84.9
Wireless Internet Access	30,275	48,116	(17,841)	62.9
Network Internet Access	16,997	16,997		100.0
Web Site Host	7,578	8,238	(659)	92.0
Web Site Development				.0
Activation Fee				.0
Wireless Installation				.0
Mailboxes	1,722	2,426	(705)	71.0
Forfeited Discounts	716	905	(189)	79.1
Total Operating Revenues	671,897	773,932	(102,035)	86.8
OPERATING EXPENSES				
Personnel	228,604	281,490	(52,887)	81.2
Insurance Benefits	67,919	70,463	(2,544)	96.4
Pension & Other Benefits	43,618	58,820	(15,202)	74.2
Contractual Services- Maintenance	31,246	7,200	24,046	434.0
Contractual Services- Professional	50,105	102,507	(52,402)	48.9
Contractual Services- Communications	69,201	43,387	25,814	159.5
Contractual Services- Professional Development	5,034	5,306	(271)	94.9
Service Charges	102,147	112,435	(10,288)	90.9
Commodities - Maintenance Supplies	44	2,641	(2,597)	1.7
Commodities - General Supplies	10,331	13,389	(3,058)	77.2
Other Expenditures	18	(115)	133	15.3
Depreciation	160,670	84,511	76,159	190.1
Transfer to Administrative Services	13,333	13,193	141	101.1
Total Operating Expenses	782,269	795,226	(12,957)	98.4
Operating Income (Loss)	(110,371)	(21,294)	(89,078)	(518.3)
NON-OPERATING REVENUE (EXPENSE)				
Merchandising, Jobbing, & Contract Income	10,096	30,635	(20,539)	33.0
Merchandising, Jobbing, & Contract Expense	(22,166)	(36,775)	14,609	(60.3)
Investment Income				.0
Lease Revenues				.0
ICC Grant				.0
Transfer From Other Funds				.0
Transfers To Other Funds				.0
Amortization Expense				.0
Interest Expense	(969)	(1,108)	139	(87.5)
Total Non-Operating Revenue (Expense)	(13,040)	(7,248)	(5,792)	(179.9)
Increase (Decrease) in Retained Earnings	(123,411)	(28,542)	(94,869)	(432.4)

ROCHELLE MUNICIPAL UTILITIES

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

For the 10 Months Ending February 28, 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>(479,101)</u>	<u>(242,713)</u>	<u>(236,388)</u>	<u>(197.4)</u>