

CITY OF ROCHELLE, IL 2018 PROPOSED BUDGET

November 9, 2017



City of Rochelle, Illinois
2018 Annual Budget

For the Calendar Year beginning January 1, 2018



Mayor

Chet Olson

City Council

John Bearrows

Don Burke

Kate Shaw-Dickey

Bil Hayes

Dan McDermott

Tom McDermott

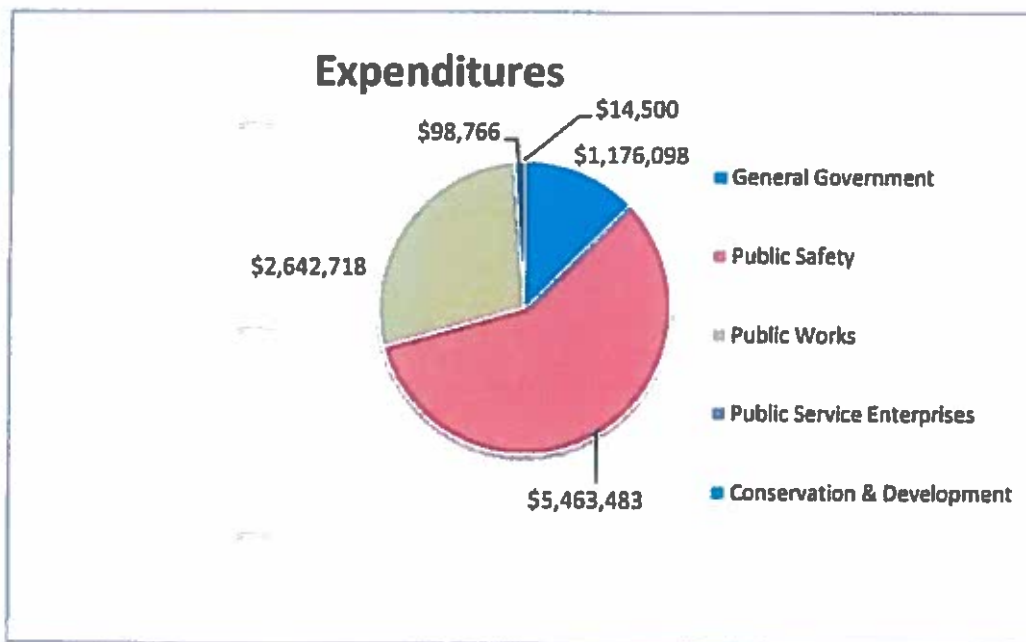
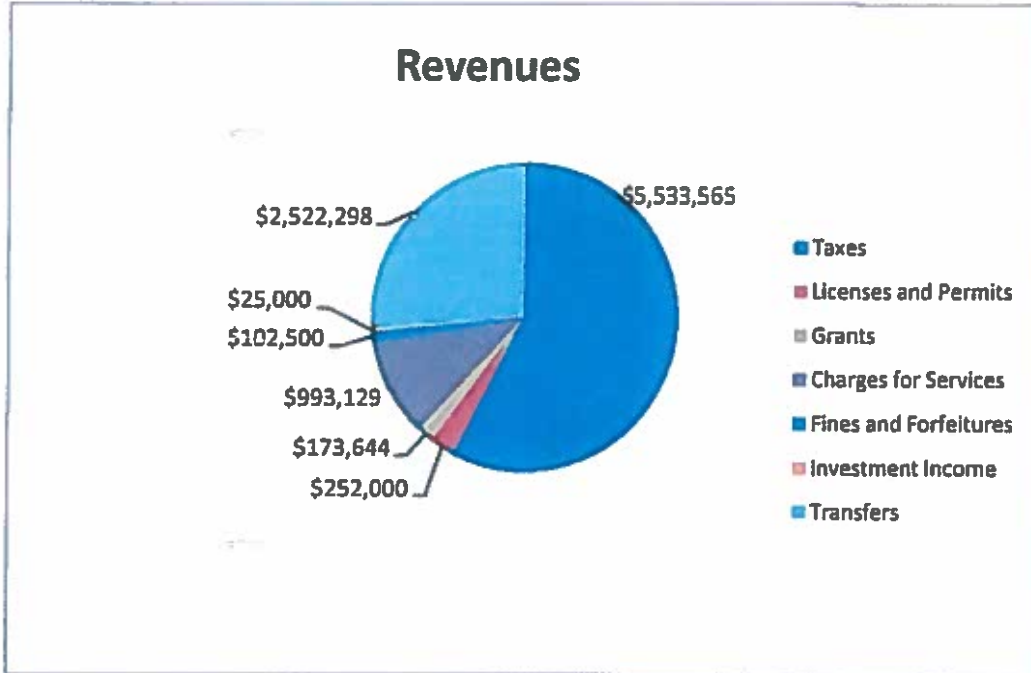
City Manager

Jeff Fiegenschuh

City Finance Director

Chris Cardott

GENERAL FUND 2018 BUDGET



**CITY OF ROCHELLE
2018
GENERAL FUND REVENUE AND EXPENDITURE SUMMARY**

	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE					\$1,771,175
Total Revenues	\$7,773,194	\$7,238,887	\$10,449,830	\$9,507,590	\$9,537,136
Total Expenditures	\$7,801,220	\$6,565,547	\$10,437,814	\$9,477,503	\$9,467,565
ENDING BALANCE					\$1,840,746
CURRENT YEAR CASH ADDED (USED)	-\$28,026	\$673,340	\$12,016	\$30,087	\$69,571

AUTHORIZED POSITIONS	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 Projection	CY 2018 BUDGET
Positions:					
Full-Time	72	72	72	72	72
Part-Time	44	44	48	48	48
TOTAL	116	116	120	120	120

GENERAL FUND BUDGET CY 2018

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 6 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						
TAXES:						
31100 Property Tax	978,782	1,049,950	1,080,282	645,120	1,028,473	842,933
31110 Property Tax - Police Pension	294,561	317,724	409,492	252,306	397,207	457,105
31120 Property Tax - Fire Pension	249,942	282,719	384,506	224,592	353,571	380,997
31500 Road and Bridge Tax	159,445	167,223	170,000	103,382	164,900	170,000
TOTAL	1,680,710	1,817,615	2,004,280	1,225,400	1,944,151	1,951,035
LICENSES:						
32100 Liquor Licenses	22,875	24,775	25,000	25,625	28,000	25,000
32500 Franchise Licenses	127,133	73,684	90,000	95,583	127,000	125,000
32510 Telecom Tax	368,269	241,024	338,000	211,198	315,000	315,000
32600 Amusement Licenses	-	1,724	2,000	2,011	2,011	2,000
32900 Other Licenses	-	10	-	-	-	-
TOTAL	518,276	341,197	453,000	334,416	472,011	467,000
PERMITS:						
33100 Building Permits	68,953	46,637	100,000	31,049	85,000	100,000
33200 Mobile Food Vendor Permits	500	-	-	-	-	-
TOTAL	69,453	46,637	100,000	31,049	85,000	100,000
INTERGOVERNMENTAL REVENUES:						
34100 State Income Tax	1,020,325	581,502	981,335	713,073	915,000	856,873
34200 Replacement Tax	210,844	88,542	205,000	174,438	190,000	149,179
34300 Video Gaming Tax	125,602	85,122	120,000	88,782	125,000	125,000
34400 Sales Tax	1,867,961	1,282,170	1,900,000	1,227,254	1,840,880	1,900,000
34450 Local Use Tax	221,800	182,120	224,989	182,384	243,576	238,478
34762 Brownfields Grant	28,930	91,504	150,000	114,199	121,785	173,844
TOTAL	3,473,462	2,290,960	3,581,324	2,480,129	3,436,241	3,441,174
CHARGES FOR SERVICES:						
36600 Ambulance Fees	246,112	272,186	375,000	205,014	325,000	375,000
37600 Grave Opening Fees	18,475	10,375	20,000	14,800	20,000	20,000
37650 Grave Opening-Winter Fee	250	600	500	550	550	500
37700 Brush Pick-Up Fees	85,500	57,000	85,500	57,000	85,500	-
38700 Lot Sales	11,630	13,300	15,000	20,485	21,000	15,000
38800 Cemetery Receipts	2,505	1,780	3,000	1,470	3,000	3,000
36700 Police Fees	83,787	45,942	85,000	41,821	71,000	75,000
36800 Fire Protection Fees	60,000	40,000	60,000	40,000	66,825	68,230
39960 Water Recl Solid Waste Charge	75,620	50,980	115,000	78,442	117,781	130,000
TOTAL	583,879	492,162	759,000	459,381	710,466	706,730
FINES AND FORFEITS:						
35100 Court Fines	100,388	49,928	115,000	84,433	100,000	100,000
33500 Alarm Fee & Fines	2,075	895	2,500	1,804	1,804	2,500
TOTAL	102,461	50,823	117,500	86,237	101,804	102,500
OTHER REVENUES AND FINANCE SOURCES:						
36900 Street Department Fees	12,337	89,712	60,000	60,157	80,000	205,000
37900 Other Revenue	168,054	68,830	274,716	183,144	274,716	-
37901 Reimbursed Developer Fees	(200)	-	12,000	-	-	-
37903 Reimb of Community Branding	1,825	-	-	-	-	-
37910 Building and Zoning Fees	1,200	1,400	2,000	1,130	1,700	2,000
38100 Interest Income	1,519	4,417	3,000	7,677	13,500	25,000
38110 Interest Income - Cemetery	416	-	-	-	-	-
38200 Rental Income	-	8,400	14,400	8,400	14,400	14,400
38900 Miscellaneous	66,092	36,888	60,000	48,139	80,000	85,000
38950 Unrealized Gains	(222)	-	-	-	-	-
39200 Fixed Asset Sales	10,400	-	-	5,000	5,000	-
39910 Electric Fund Transfer	1,590,337	1,143,819	1,902,470	1,288,313	1,902,470	1,977,027
39920 Water Transfer	88,056	71,077	107,358	71,572	107,358	129,272
39930 Water Reclamation Transfer	130,879	98,479	122,983	81,969	122,983	149,999
39945 Railroad Transfer	-	-	-	-	-	80,000
39946 Sales Tax Fund Transfer	-	152,427	350,000	233,333	-	119,000
39948 Overweight Truck Fund Transfer	12,000	8,000	12,000	8,000	12,000	12,000
39949 MFT Transfer	50,000	50,000	-	-	-	-
39950 Solid Waste Transfer	525,000	466,246	513,800	342,533	183,800	10,000
TOTAL	2,665,494	2,199,493	3,434,726	2,319,388	2,757,926	2,768,898
TOTAL REVENUES	9,093,755	7,238,887	10,449,830	6,916,000	9,507,590	9,537,136
TOTAL FUNDS AVAILABLE DECEMBER 31, 2018						9,537,136

CITY OF ROCHELLE
2018
EXPENDITURE SUMMARY

	PERSONNEL SERVICES	CONTRACTUAL SERVICES	SUPPLIES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	TOTALS
GENERAL FUND							
Mayor & City Council	25,250	10,000	2,900	2,000	-	-	40,150
City Manager	130,535	20,700	1,500	500	-	-	153,235
City Attorney	-	110,000	-	-	-	-	110,000
City Clerk	92,930	32,900	18,300	1,000	-	-	145,130
Police	2,964,107	157,600	81,500	9,408	-	-	3,212,615
Fire	2,062,218	118,650	49,000	21,000	-	-	2,250,868
Community Development	364,223	301,994	11,800	5,000	-	-	683,017
Engineering	221,802	39,050	11,650	24,500	-	-	297,002
Streel	932,899	328,600	318,200	105,000	-	-	1,684,699
Cemetery	40,666	52,050	6,050	-	-	-	98,766
Economic Development	-	11,000	2,000	1,500	-	-	14,500
Municipal Building	49,798	444,936	119,500	20,350	-	143,000	777,584
TOTAL - GENERAL	6,884,427	1,627,480	622,400	190,258	-	143,000	9,467,565
SPECIAL REVENUE FUNDS							
Audit	-	28,000	-	-	-	-	28,000
Insurance	-	342,000	-	-	-	11,000	353,000
Motor Fuel Tax	-	-	-	-	-	2,400,000	2,400,000
Utility Tax	-	-	-	-	-	1,205,000	1,205,000
Sales Tax	-	-	-	-	-	2,192,000	2,192,000
Lighthouse Ponte TIF	-	155,819	-	-	215,280	-	371,099
Ambulance	-	-	-	-	-	-	-
Foreign Fire Insurance Fund	-	22,300	-	8,200	-	-	30,500
Hotel - Motel Tax	-	311,266	-	-	-	1,750	313,016
I.M.R.F.	-	216,000	-	-	-	-	216,000
Social Security	-	223,000	-	-	-	-	223,000
Overweight Truck	-	6,600	-	-	-	87,000	93,600
TIF Fund	-	-	-	15,000	-	-	15,000
TOTAL - SPECIAL REVENUE	-	1,304,986	-	23,200	215,280	5,896,750	7,440,216
ENTERPRISE FUNDS							
Electric	3,299,333	27,371,647	1,413,875	4,101,767	1,692,973	1,977,027	39,856,622
Water	699,055	595,393	170,000	3,358,814	189,090	129,272	5,141,625
Water Reclamation	924,070	891,566	197,000	2,831,390	39,064	149,999	5,033,089
Tech Ctr/Adv Comm	311,322	438,614	12,450	43,500	430,489	-	1,236,375
Solid Waste	9,884	349,811	1,678	-	-	10,000	371,373
Airport	138,356	61,466	224,700	1,367,998	60,678	-	1,853,198
Railroad	153,826	97,524	-	7,700,000	-	663,188	8,614,538
Golf Course	189,092	79,400	68,500	35,000	-	-	371,992
TOTAL - ENTERPRISE	5,724,939	29,885,421	2,088,203	19,438,469	2,412,294	2,929,486	62,478,812
INTERNAL SERVICE FUNDS							
Network Administration	185,129	192,600	9,650	41,000	-	-	428,379
Administrative Services	471,999	116,500	25,200	4,750	-	-	618,449
TOTAL - INTERNAL SERVICE	657,127	309,100	34,850	45,750	-	-	1,046,827
TRUST AND AGENCY FUNDS							
Police Pension	-	979,539	-	-	-	-	979,539
Fire Pension	-	665,183	-	-	-	-	665,183
TOTAL - TRUST AND AGENCY	-	1,644,722	-	-	-	-	1,644,722
CAPITAL PROJECT FUNDS							
Capital Improvement	-	-	-	5,876,938	-	-	5,876,938
Stormwater Management	-	9,500	-	10,000	-	-	19,500
TOTAL CAPITAL PROJECTS	-	9,500	-	5,886,938	-	-	5,896,438
GRAND TOTAL	13,266,494	34,781,208	2,745,453	25,584,615	2,627,574	8,969,236	87,974,580

**CITY OF ROCHELLE
2018
EXPENDITURE SUMMARY**

GENERAL

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
EXPENDITURES:						
Mayor & City Council	56,381	37,940	60,500	37,510	57,400	40,150
City Manager	218,769	152,436	221,366	134,752	185,558	153,235
City Attorney	109,627	62,800	155,350	77,826	150,000	110,000
City Clerk	163,980	103,377	176,199	99,657	157,171	145,130
Police Department	3,204,457	2,314,900	3,633,692	2,168,560	3,308,447	3,212,615
Fire Department	2,088,946	1,523,035	2,278,697	1,388,323	2,145,806	2,250,868
Community Development	326,865	380,329	691,847	339,520	514,123	683,017
Engineering Department	323,389	181,584	313,885	182,429	283,250	297,002
Street Division	1,527,744	1,040,837	1,641,793	933,228	1,469,306	1,884,699
Cemetary	157,307	80,645	115,984	74,774	104,573	98,766
Economic Development	355,465	118,279	201,716	118,058	183,053	14,500
Municipal Building	712,457	569,383	946,785	633,466	920,816	777,584
TOTAL	9,245,388	6,565,547	10,437,814	6,188,102	9,477,503	9,467,585

Commentary

<p>The General Fund is the City's principal operating fund other than three Utility funds. Electric, Water/Water Reclamation, and Advanced Communications Included in the General Fund are general administration, public safety, public works, land use and code activities, economic development, and City Hall maintenance and operation. Sixty eight percent of the General Fund budget is for employee salaries and benefits</p>

**CITY OF ROCHELLE
2018
EXPENDITURE SUMMARY**

GENERAL**DESCRIPTION**

	Personnel Services	Contractual Services	Supplies	Capital Outlay	Transfers	Total
Mayor & City Council	25,250	10,000	2,900	2,000	-	40,150
City Manager	130,535	20,700	1,500	500	-	153,235
City Attorney	-	110,000	-	-	-	110,000
City Clerk	92,930	32,900	18,300	1,000	-	145,130
Police Department	2,964,107	157,600	81,500	9,408	-	3,212,615
Fire Department	2,082,218	118,650	49,000	21,000	-	2,250,868
Community Development	364,223	301,994	11,800	5,000	-	683,017
Engineering Department	221,802	39,050	11,650	24,500	-	297,002
Street Division	932,899	328,600	318,200	105,000	-	1,684,699
Cemetery	40,666	52,050	6,050	-	-	98,766
Economic Development	-	11,000	2,000	1,500	-	14,500
Municipal Building	49,798	444,936	119,500	20,350	143,000	777,584
TOTAL	6,884,427	1,627,480	622,400	190,258	143,000	9,467,565

CITY OF ROCHELLE
 CALENDAR 2018
 TRANSFER SUMMARY

FROM FUND	TO					TOTALS
	GENERAL	CAPITAL IMPROVEMENT	OTHER	ADMIN. SERVICE	NETWORK ADMIN	
GENERAL			143,000	196,772	110,064	339,772
UTILITY TAX		1,205,000				1,205,000
SOLID WASTE	10,000					10,000
ELECTRIC	1,977,027			341,659	127,817	2,318,686
WATER	129,272			28,815	15,977	158,087
WATER RECLAMATION	149,999			38,218	15,977	188,217
STORMWATER				11,604	71,010	11,604
TECH CTR/ADV COMM						-
AIRPORT					7,101	-
RAILROAD	60,000	223,188	190,000			473,188
SALES TAX	119,000	2,073,000				2,192,000
OVERWEIGHT TRUCK	12,000	75,000				87,000
HOTEL-MOTEL TAX				1,750		1,750
INSURANCE				11,000		11,000
MFT FUND		2,400,000				2,400,000
TOTAL	2,457,298	5,976,188	333,000	629,818	347,946	9,396,304

CITY OF ROCHELLE
Calendar 2018 Personnel Summary
Budgeted Positions (FTE)

<u>FUND/DEPARTMENT/TITLE</u>	<u>Current</u>	<u>Proposed</u>
GENERAL FUND		
MAYOR & CITY COUNCIL		
Mayor	1.0	1.0
City Council	6.0	6.0
CITY MANAGER		
City Manager	1.0	1.0
Assistant to the City Manager	1.0	1.0
CITY CLERK		
City Clerk	1.0	1.0
Deputy City Clerk	1.0	1.0
POLICE		
Police Chief	1.0	1.0
Deputy Chief	0.0	1.0
Dispatch Supervisor	1.0	1.0
Dispatchers	5.0	5.0
Part-Time Dispatch	0.0	0.0
Patrol Sergeants	4.0	4.0
Officers	12.0	11.0
Detectives	3.0	3.0
Detective Sergeant	1.0	0.0
Administrative Assistant	0.0	0.0
Crossing Guards	1.5	1.5
FIRE		
Fire Chief	1.0	1.0
Lieutenants	3.0	3.0
Firefighters	9.0	9.0
Administrative Assistant	0.0	0.0
Paid-on-Call Firefighters	0.5	0.5
STREET DIVISION		
Superintendent	1.0	1.0
Minor Maintenance	1.0	1.0
Foreman	1.0	1.0
Lead person	1.0	1.0
Mechanic	1.0	1.0
Operator II	5.0	5.0
Part-Time	0.5	0.5
CEMETERY DIVISION		
Lead person	1.0	0.0
ECONOMIC DEVELOPMENT		
Economic Development Director	1.0	0.0
Assistant Econ Dev Director	1.0	0.0
COMMUNITY DEVELOPMENT		
Director of Community Development	1.0	1.0
Retail Alliance Coordinator/Chamber	1.0	1.0
Building Inspector	1.0	1.0
Code Inspector	1.0	1.0
Administrative Assistant	1.0	1.0
ENGINEERING		
Engineer	1.0	1.0
Engineering Tech	1.0	1.0
Part -Time	0.0	0.0
MUNICIPAL BUILDING		
Custodian	1.0	1.0
TOTAL	74.5	70.5

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: General - 01-12
DEPT: MAYOR + CITY COUNCIL

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
430 Salaries	50,778	33,991	50,500	33,159	50,500	25,250
TOTAL	50,778	33,991	60,500	33,159	50,500	25,250
CONTRACTUAL SERVICES:						
549 Professional Services	30	-	100	-	-	100
554 Printing	-	-	200	-	100	200
561 Dues	1,085	758	1,200	175	1,000	1,200
562 Travel Expenses	900	1,208	1,500	297	500	3,500
566 Conference Expenses	1,977	1,837	3,000	1,707	3,000	5,000
TOTAL	3,992	3,603	6,000	2,179	4,600	10,000
SUPPLIES:						
651 Office Supplies	629	145	800	776	800	900
911 Public Relations	982	200	1,200	536	600	1,000
912 Recruitment	-	-	-	861	900	1,000
TOTAL	1,610	345	2,000	2,172	2,300	2,900
CAPITAL OUTLAY:						
830 Equipment	-	-	2,000	-	-	2,000
TOTAL EXPENDITURES	56,381	37,940	60,500	37,510	57,400	40,150

Commentary

The Mayor and City Council serve as the legislative body elected to establish policy and provide overall direction for the City. They are responsible for enacting ordinances and resolutions, board and commission appointments, approval of the annual budget and the appointment of the City Manager, City Clerk and City Treasurer.

Major expenditures are for salaries of seven elected members and attendance at various meetings and conferences

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: General - 01-13
DEPT: CITY CLERK

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
411 Salaries - FT	86,575	51,709	78,690	52,916	91,000	81,509
422 Salaries - PT	24,155	19,794	31,000	17,321	17,321	-
451 Employee Health Plan	19,928	12,653	21,159	13,592	20,388	11,421
TOTAL	130,656	84,155	130,849	83,829	128,709	92,930
CONTRACTUAL SERVICES:						
512 Maintenance - Equip	-	-	300	-	-	300
537 Data Processing Svc	-	-	750	-	-	-
549 Professional Services	224	30	400	192	400	11,400
551 Postage	8,911	4,606	10,000	3,432	5,000	6,000
553 Publishing	52	-	1,000	140	500	1,000
554 Printing	85	-	500	-	-	500
561 Dues	864	553	800	320	800	900
562 Travel Expenses	2,030	1,702	5,500	1,130	3,500	6,000
563 Training	590	-	3,000	145	500	3,000
564 Tuition Reimbursement	-	(550)	-	-	-	-
565 Publications	205	174	300	112	300	300
566 Conference	310	1,137	3,500	610	1,500	3,500
TOTAL	13,271	7,652	28,050	6,081	12,500	32,900
SUPPLIES:						
651 Office Supplies	2,947	3,028	3,000	439	2,000	3,000
684 Microcomputer Software	188	-	300	-	-	300
916 Brush Grove Drain Dues	2,500	-	-	-	-	-
911 Public Relations	-	24	-	-	-	-
953 Intergovernmental Agreements	14,408	8,380	15,000	9,308	13,962	15,000
TOTAL	20,054	11,432	18,300	9,747	15,962	18,300
CAPITAL OUTLAY:						
830 Equipment	-	137	1,000	-	-	1,000
Total	-	137	1,000	-	-	1,000
TOTAL EXPENDITURES	163,980	103,377	176,199	99,657	157,171	145,130

Commentary

The City Clerk is responsible for maintaining the City's official records. The clerk is appointed by the Mayor with consent of City Council.

Major expenditures are for salary and benefits of the Clerk and Deputy Clerk. Contractual services include the maintenance of office equipment. Publishing and printing costs are for official documents including ordinances.

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: General - 01-17
DEPT: MUNICIPAL BUILDING

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
421 Salaries - FT	39,400	28,922	40,463	26,719	40,463	42,204
423 Salaries - OT	154	101	200	58	200	200
451 Employee Health Plan	7,369	4,989	8,251	5,377	7,800	7,394
TOTAL	46,924	32,012	48,914	32,154	48,463	49,798
CONTRACTUAL SERVICES:						
511 Maintenance - Building	7,150	22,113	9,000	10,814	13,000	14,000
517 Maintenance - Grounds	324	5,023	2,000	-	-	2,000
529 Maintenance - Other	2,240	1,227	2,500	1,280	2,000	2,000
537 Network Administration	129,137	59,350	123,597	82,398	123,597	110,064
549 Professional Services	34,034	28,638	32,000	22,693	25,000	30,000
551 Postage	30	-	-	-	-	-
552 Telephone	2,084	1,110	2,000	1,049	1,400	1,500
562 Travel	115	-	200	-	100	200
571 Utilities	79,297	58,967	85,000	59,913	80,000	85,000
573 Garbage Disposal/Recycling	486	324	500	344	500	500
579 Other Contractual Services	144	138	500	144	144	400
595 Property Tax	4,200	11,282	5,200	4,804	4,804	2,500
99964 Administrative Services	175,322	174,872	235,174	158,783	235,174	198,772
TOTAL	434,683	388,844	497,871	340,221	485,719	444,938
SUPPLIES:						
610 Maintenance Supplies	-	-	-	-	-	-
611 Maint . Supplies - Building	1,486	236	2,000	409	600	1,000
612 Maintenance - Equip	20	40	-	44	44	-
617 Maintenance - Grounds	717	107	700	238	350	500
651 Office Supplies	3,995	3,900	4,000	2,422	3,400	4,000
654 Janitorial Supplies	4,620	2,738	5,000	2,703	3,600	4,000
911 Community Relations	26,126	15,860	26,000	15,817	26,000	26,000
914 Sales Tax Rebate	26,294	94,514	75,000	51,818	80,000	84,000
929 Miscellaneous Expense	-	3,861	-	-	-	-
TOTAL	63,267	121,266	112,700	73,460	113,994	119,500
CAPITAL OUTLAY:						
810 Land	-	-	-	-	-	-
820 Buildings	19,222	550	25,000	14,190	14,190	15,000
830 Equipment	819	-	3,500	3,450	3,450	350
890 Other Improvements	147,674	43,390	4,000	-	-	5,000
TOTAL	167,715	43,940	32,500	17,640	17,640	20,350
TRANSFER						
99910 Ambulance Fund	-	13,333	20,000	13,333	20,000	143,000
99960 Insurance Fund	-	-	235,000	158,667	235,000	-
Total	-	13,333	255,000	170,000	255,000	143,000
TOTAL EXPENDITURES	712,467	669,383	946,785	633,466	920,816	777,584

Commentary

Funds are included for City Hall custodial services including a full time position. Funds are also budgeted for City Hall utilities, Municipal Band, fireworks, and the General Fund share of Network Administration.

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: General - 01-18
DEPT: CITY ATTORNEY

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
CONTRACTUAL SERVICES						
533 Legal Services	108,245	62,717	150,000	77,826	150,000	110,000
53310 Developer Legal Expense	1,305		5,000			
549 Other Professional Services	-		-	-	-	-
551 Postage	-		-	-	-	-
581 Dues	77	83	100	-	-	-
582 Travel Expense	-		-	-	-	-
583 Training	-		-	-	-	-
585 Publications	-		-	-	-	-
586 Conference	-		250	-	-	-
571 Utilities	-		-	-	-	-
651 Office Supplies	-		-	-	-	-
911 Community Relations	-		-	-	-	-
TOTAL	109,627	62,800	155,350	77,826	150,000	110,000
TOTAL EXPENDITURES	109,627	62,800	155,350	77,826	150,000	110,000

Commentary

The City Attorney provides legal counsel to the City Council, City Manager and various other operating departments. The City Attorney is retained and responsible for general city corporation counsel matters including the preparation and review of ordinances, contracts or other legal documents. Ordinance prosecution is handled by contractual service.

CITY OF ROCHELLE EXPENDITURE SUMMARY

**FUND: General - 01-19
DEPT: CITY MANAGER**

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
421 Salaries	163,809	112,358	167,700	118,253	154,000	111,500
451 Employee Health Plan	26,212	17,739	29,416	10,147	20,000	19,035
TOTAL	189,821	130,097	197,116	128,400	174,000	130,535
CONTRACTUAL SERVICES						
549 Other Professional Services	4,000	3,855	5,000	104	104	2,000
551 Postage	6	23	-	-	-	-
552 Telephone	2,937	1,849	3,600	1,021	1,750	750
553 Publishing	68	109	200	112	112	200
561 Dues	3,741	2,860	3,500	1,185	2,000	8,750
562 Travel Expense	1,322	971	2,500	229	1,500	2,500
564 Tuition	8,951	9,477	150	442	442	-
565 Publications	384	106	300	112	250	500
566 Conference Expense	4,525	2,824	6,500	1,552	2,200	6,000
TOTAL	25,933	21,875	21,760	4,766	8,368	20,700
SUPPLIES						
651 Office Supplies	355	117	500	512	700	500
911 Public Relations	1,681	333	1,000	732	1,000	1,000
929 Misc Charges	79	14	-	-	-	-
TOTAL	2,115	464	1,500	1,244	1,700	1,500
CAPITAL OUTLAY						
830 Equipment	900	-	1,000	353	1,500	500
840 Vehicle	-	-	-	-	-	-
TOTAL	900	-	1,000	353	1,500	500
TOTAL EXPENDITURES	218,769	152,436	221,366	134,752	185,558	153,235

Commentary

The City Manager is responsible for the day-to-day administration of all City operations. The City Manager is also responsible for providing overall financial, budgeting and development administration. The City Manager's and Assistant to the City Manager's salaries and benefits are split 50/50 with RMU.

FUND: General - 01-21
DEPT: POLICE

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
421 Salaries - FT	1,818,954	1,265,029	1,917,275	1,188,617	1,782,925	1,836,924
422 Salaries - PT	57,780	35,028	50,000	19,967	29,950	31,000
423 Salaries - OT	173,081	167,401	195,000	128,655	192,982	195,000
428 OIC-On-Call FTO	24,889	15,168	28,000	13,685	20,527	22,000
430 Contribution to Police Pension	380,627	388,135	499,765	342,578	487,271	557,874
451 Employee Health Plan	358,589	238,122	430,361	230,638	345,954	301,389
471 Uniform Allowance	19,214	12,493	30,000	8,416	12,624	20,000
TOTAL	2,813,133	2,119,374	3,148,401	1,932,554	2,872,233	2,964,187
CONTRACTUAL SERVICES:						
512 Maintenance - Equip.	30,131	22,883	40,000	23,813	35,419	40,000
513 Maintenance - Vehicle	35,616	19,420	30,000	18,472	27,708	30,000
534 Medical Services	2,230	2,135	2,500	489	733	1,500
537 Data Processing Svc	19,211	18,740	27,000	(983)	27,963	30,000
549 Professional Services	5,876	650	5,000	54	400	4,000
551 Postage	162	45	100	10	20	100
552 Telephone	18,919	13,491	17,000	13,078	19,814	20,000
553 Publishing	1,056	260	1,000	324	486	550
554 Printing	4,314	2,323	4,000	1,573	3,448	4,100
561 Dues	7,129	5,455	7,000	8,386	10,158	12,000
562 Travel Expenses	2,294	4,273	3,500	1,134	1,701	3,000
563 Training	5,260	8,988	10,000	2,805	5,879	11,000
571 Utilities	1,195	851	1,200	859	1,288	1,350
578 Animal Control	400	391	1,000	-	-	-
TOTAL	133,792	97,915	149,300	89,631	134,618	157,600
SUPPLIES:						
612 Maintenance - Equip	-	-	500	-	250	500
613 Supplies - Vehicle	5,456	247	3,000	501	1,000	1,500
651 Office Supplies	8,391	4,694	7,000	2,986	4,479	4,500
652 Operating Supplies	15,798	12,745	20,000	5,101	10,000	17,000
655 Gasoline and Oil	38,318	23,937	45,000	22,739	34,108	40,000
658 Prisoner Supplies	1,045	1,182	2,000	958	1,435	2,000
682 K-9 Supplies	6,589	8,816	5,000	5,252	7,000	5,000
917 Investigations Fees	2,639	1,406	3,000	2,289	3,000	3,000
91710 Drug Investigations	11,000	5,854	10,000	1,568	3,000	5,000
924 DUI	3,833	-	2,000	2,920	3,000	3,000
TOTAL	91,087	56,883	97,500	44,314	67,272	81,500
CAPITAL OUTLAY:						
830 Equipment	65,564	8,691	97,155	102,031	102,031	9,408
840 Vehicle	100,900	34,038	141,336	20,029	130,293	-
TOTAL	166,464	42,729	238,491	122,060	232,324	9,408
TOTAL EXPENDITURES	3,204,457	2,314,900	3,633,692	2,168,560	3,306,447	3,212,615

Commentary

The Police Department is responsible for educating the public on crime, enforcing state and local laws and delivering public safety services. The Department's primary activities are patrol, public assistance and criminal investigations. Major expenditures include salaries and benefits for the full-time and part-time employees (officers, dispatchers, administrative personnel, and crossing guards).

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: General - 01-22
DEPT: FIRE

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
421 Salaries - FT	1,029,198	694,589	1,067,327	681,499	1,022,249	1,103,186
422 Salaries - PT	77,578	58,045	86,440	48,742	73,113	75,000
423 Salaries - Call out Pay/Back Fil/OT	180,977	152,548	178,537	110,244	165,366	182,274
430 Contribution to Fire Pension	308,002	345,372	444,861	304,947	433,739	484,988
451 Employee Health Plan	198,608	145,258	223,432	160,666	241,000	224,770
471 Uniform Allowance	12,361	7,821	12,000	2,949	4,423	12,000
TOTAL	1,804,721	1,401,413	2,010,597	1,309,047	1,939,890	2,062,218
CONTRACTUAL SERVICES:						
511 Maintenance - Building	9,822	2,554	9,000	3,820	5,730	9,000
512 Maintenance - Equip	11,589	18,221	12,000	7,599	11,399	12,500
513 Maintenance - Vehicle	9,400	10,842	10,000	3,712	5,587	10,000
534 Medical Services	1,890	250	7,800	1,045	1,568	7,800
549 Professional Services	32,418	22,704	40,000	20,331	30,498	40,000
551 Postage	32	128	500	62	93	500
552 Telephone	5,184	3,750	8,000	3,818	5,724	8,000
554 Printing	555	61	200	268	402	500
561 Dues	932	899	1,400	1,174	1,781	1,500
562 Travel Expenses	2,468	248	2,500	491	737	2,500
563 Training	6,749	5,809	6,000	2,705	4,058	6,000
564 Tuition Reimbursement	1,120	1,900	2,000	1,950	2,925	2,500
565 Publications	1,120	1,222	1,200	252	378	850
571 Utilities	16,561	8,227	17,000	9,824	14,736	17,000
TOTAL	99,639	78,818	117,800	57,049	85,574	118,650
SUPPLIES:						
611 Supplies - Building	1,561	2,635	4,000	1,897	2,546	4,000
612 Supplies - Equipment	4,848	803	5,000	1,884	2,527	5,000
613 Supplies - Vehicle	4,021	1,845	5,000	1,783	2,675	5,000
651 Office Supplies	1,986	753	2,500	572	858	2,500
652 Operating Supplies	14,009	10,733	14,000	9,024	13,536	15,000
654 Janitorial Supplies	3,237	2,987	4,500	2,205	3,308	4,500
655 Gasoline & Oil	6,049	4,921	13,000	5,155	7,733	12,000
911 Public Relations	-	-	1,000	106	159	1,000
TOTAL	35,711	24,676	49,000	22,227	33,342	49,000
CAPITAL OUTLAY:						
830 Equipment	19,712	20,330	59,500	-	45,000	8,000
840 Vehicle	-	-	42,000	-	42,000	-
890 Other Improvements	129,163	-	-	-	-	13,000
TOTAL	148,875	20,330	101,500	-	87,000	21,000
TOTAL EXPENDITURES	2,088,946	1,523,035	2,278,697	1,388,323	2,145,806	2,250,868

Commentary

The Fire Department provides fire prevention, suppression and ambulance services for the City and Ogle-Lee Fire Protection District. Facility equipment, vehicle, utilities and cost of ambulance billing services are the major non-personnel operating costs.

Changes in this year's budget include a pay increase of 3.25% (account 421 and 423), the addition of a .5 FTE (account 422), decrease of \$1,000 for fuel (account 655), a replacement generator and half the cost of a new repeater system (account 830), replacement rescue engine and new command vehicle (account 840), and asbestos removal and resurfacing the parking lot (account 890).

CITY OF ROCHELLE EXPENDITURE SUMMARY

Fund: General - 01-41
DEPT: STREET DIVISION

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
421 Salaries - FT	644,224	443,564	708,080	462,801	694,300	704,100
422 Salaries - PT	5,141	960	8,000	2,640	2,640	8,000
423 Salaries - OT	24,383	31,216	66,050	9,605	20,000	60,000
426 Salaries - Pager Pay	19,082	11,005	19,500	12,575	19,000	19,500
451 Employee Health Plan	137,650	59,219	162,663	104,768	158,000	137,799
471 Uniform Allowance	620	441	1,000	530	800	1,000
473 Clothing Acquisition	2,041	2,019	2,500	773	2,000	2,500
TOTAL	833,142	648,426	967,793	693,691	896,740	932,899
CONTRACTUAL SERVICES:						
511 Maintenance-Building	1,980	3,433	2,500	1,295	2,500	2,500
512 Maintenance - Equip.	16,360	8,922	17,500	3,404	15,000	15,000
513 Maintenance-Vehicle	19,303	12,938	20,000	10,995	20,000	30,000
514 Maintenance - Street	29,447	29,574	30,000	29,042	40,000	30,000
516 Maint. - Snow Removal	793	135	3,000	108	500	3,000
529 Maint.-Traffic Signals	2,725	7,491	5,000	5,000	5,000	20,000
536 Janitorial Services	2,393	1,401	2,000	1,381	2,000	2,000
549 Professional Services	11,336	13,750	12,000	9,956	15,000	30,000
551 Postage	4	-	100	-	50	100
552 Telephone	4,888	3,795	4,700	3,299	4,950	5,000
553 Publishing	340	54	300	224	300	300
562 Travel	693	1,443	1,200	80	1,000	1,200
583 Training	2,658	1,595	3,500	1,080	1,500	3,500
571 Utilities	12,131	6,966	14,000	7,511	11,300	14,000
572 Street Lights / Traffic S gnals	162,419	101,648	169,000	109,370	164,100	169,000
594 Rentals	4,225	325	3,000	-	3,000	3,000
TOTAL	271,693	193,469	287,800	182,726	286,200	328,600
SUPPLIES:						
611 Supplies - Build'ng	5,264	5,782	5,000	2,633	5,000	5,000
612 Supplies - Equipment	15,536	7,583	16,000	2,670	16,000	18,500
613 Supplies - Vehicles	40,813	26,175	35,000	22,814	35,000	25,000
614 Supplies - Streets	54,730	46,193	55,000	54,352	59,000	60,000
616 Supplies - Snow Removal	92,633	46,140	110,000	27,416	40,000	110,000
617 Maintenance / Grounds	12,466	3,110	12,000	6,495	8,000	12,000
629 Supplies - Other	14,248	11,495	15,000	7,971	15,000	15,000
651 Office Supplies	1,870	1,032	2,000	664	1,000	2,000
652 Operating Supplies	7,302	3,870	8,000	2,240	5,000	8,000
653 Small Tools	2,208	5,015	3,200	1,072	3,200	3,200
654 Janitorial Supplies	1,001	259	1,000	536	900	1,000
655 Automotive Fuel / Oil	48,428	27,964	55,000	25,849	43,000	55,000
661 Safety Supplies	3,646	1,393	3,500	2,101	3,500	3,500
929 Miscellaneous	112	-	500	-	-	-
TOTAL	300,257	186,011	321,200	166,812	234,600	318,200
CAPITAL OUTLAY:						
830 Equipment	51,154	17,133	-	-	-	50,000
840 Vehicle	27,997	85,830	65,000	-	51,766	30,000
890 Other Improvements	43,503	9,970	-	-	-	25,000
TOTAL	122,653	112,932	65,000	-	51,766	105,000
TOTAL EXPENDITURES:	1,527,744	1,040,837	1,641,793	933,228	1,469,306	1,684,699

Commentary

The Street Division is responsible for maintaining and repairing streets, alleys, sidewalks, municipal lots, and stormwater facilities. In addition, staff is responsible for operations of Lawnridge Cemetery, city forestry program, bush and leaf collection as well as snow and ice removal. The division currently has 10 full-time employees with 1 Superintendent, 8 Operators, and 1 Minor Maintenance. Expenditures in capital outlay 830 include 1 trench box \$8,500, 2 equipment trailers \$11,000, anti-ice system \$16,000, generator \$4,500, and 2 loader attachments \$10,000. Capital outlay 840 includes 1 pick-up truck \$30,000. Capital outlay 890 includes maintenance on 8 parking lots \$15,000 and the purchase and installation of parkway trees \$10,000.

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: General - 01-44
DEPT: COMMUNITY DEVELOPMENT

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
421 Salaries - FT	212,825	208,141	305,856	199,003	298,504	312,590
422 Salaries - PT	-	-	3,000	-	-	-
451 Employee Health Plan	42,888	34,514	56,491	36,557	54,835	51,833
TOTAL	265,713	242,655	385,347	235,560	353,339	364,223
CONTRACTUAL SERVICES:						
513 Maintenance - Vehicle	547	586	1,500	263	394	1,500
529 Nuisance Abatement	2,504	8,035	4,000	1,244	1,866	4,600
533 Legal Service	4,980	-	3,400	-	-	-
534 Medical Services	210	-	100	-	-	100
549 Other Professional Services	12,080	4,550	21,000	3,833	5,749	63,000
5491 Other Prof Svs - Brownfield	29,213	91,504	150,000	81,190	121,785	173,844
5492 Other Prof Svs - Rebranding	-	10,035	100,000	2,300	8,000	40,000
551 Postage	59	-	300	-	75	300
552 Telephone	1,457	1,048	1,500	836	1,254	1,500
553 Publishing	4,301	2,682	6,000	1,487	2,230	2,500
554 Printing	786	318	600	417	625	800
561 Dues	2,256	597	1,200	1,318	1,450	1,450
562 Travel Expenses	1,572	2,441	5,000	274	411	3,000
563 Training	2,326	7,037	9,500	5,167	7,750	5,000
565 Publications	112	112	200	202	303	300
566 Conferences	3,025	120	4,000	570	855	3,000
571 Utilities	-	3,343	-	780	1,170	1,300
TOTAL	65,428	132,409	308,300	99,881	163,917	301,994
SUPPLIES:						
612 Supplies - Equipment	538	972	3,000	414	621	1,000
651 Office Supplies	1,780	751	2,000	957	1,435	2,000
652 Operating Supplies	66	124	-	393	589	600
655 Gasoline & Oil	909	597	1,200	708	1,062	1,200
684 Software/Subscription	-	-	5,000	-	-	5,000
911 Public Relations	1,538	1,515	2,000	296	1,194	2,000
929 Miscellaneous	18	-	-	-	-	-
TOTAL	4,849	3,959	13,200	2,769	4,901	11,800
CAPITAL OUTLAY:						
840 Vehicles	-	-	-	-	-	-
870 Furniture	-	-	-	-	-	-
890 Other Improvements	875	1,306	5,000	1,311	1,966	5,000
TOTAL	875	1,306	5,000	1,311	1,966	5,000
TOTAL EXPENDITURES:	326,866	380,329	691,847	339,520	514,123	683,017

Commentary

The Department is responsible for tourism, community planning, code enforcement, zoning and subdivision regulations, issuance of building permits and the coordination of development review. The Department provides assistance to the public, other departments, and the Planning and Zoning Commission.

The Rebranding budget is included in the CD budget.

The Department's primary expenditures are salaries and benefits for 4.5 FT employees.

The Chamber Director's salary was included in the CD budget in 2017.

The CD Director's position is split with the Hotel/Motel Fund.

The EPA Brownfields Grant is included in the CD budget. The grant will end 9/30/18.

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: General - 01-46
DEPT: CEMETERY

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 # months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
421 Salaries - FT	65,811	44,261	34,379	22,903	34,379	17,368
423 Salaries - OT	3,497	877	3,550	743	1,500	-
451 Employee Health Plan	18,207	12,466	10,955	6,838	10,357	23,298
471 Uniforms	258	205	300	222	411	-
473 Clothing Acquisition	-	84	200	-	100	-
TOTAL	87,773	57,892	49,384	30,706	46,747	40,666
CONTRACTUAL SERVICES:						
511 Maintenance - Building	7,650	818	1,500	100	1,500	1,500
512 Maintenance - Equip	790	333	500	358	500	500
513 Maintenance - Vehicle	58	67	300	78	300	300
549 Professional Services	9,759	10,594	45,000	32,825	40,000	45,000
552 Telephone	1,545	1,202	1,500	1,729	2,593	1,500
553 Publishing	120	155	200	-	-	-
562 Travel	-	-	100	-	-	-
563 Training	20	-	100	-	-	-
571 Utilities	2,609	1,687	3,250	1,898	2,847	3,250
TOTAL	22,650	14,856	52,450	36,988	47,740	52,050
SUPPLIES:						
611 Supplies - Building	275	34	1,000	-	1,000	1,000
612 Supplies - Equipment	1,090	276	1,000	296	500	500
613 Supplies - Vehicle	-	-	500	53	200	500
617 Supplies - Grounds	1,217	856	1,500	828	1,100	1,500
652 Operating Supplies	325	101	700	298	700	500
653 Small Tools	410	370	500	193	500	500
654 Janitorial	32	22	100	-	100	100
655 Gasoline & Oil	2,028	1,453	2,000	878	1,200	1,200
661 Safety Supplies	-	165	250	-	250	250
929 Miscellaneous	-	-	100	-	-	-
TOTAL	5,376	3,277	7,650	2,543	5,550	6,050
CAPITAL OUTLAY:						
830 Equipment	36,598	-	4,500	4,538	4,538	-
840 Vehicle	-	-	-	-	-	-
890 Other Improvements	5,009	4,620	2,000	-	-	-
TOTAL	41,607	4,620	6,500	4,538	4,538	-
TOTAL EXPENDITURES	157,307	80,645	116,984	74,774	104,573	98,766

Commentary

The Street Department is responsible for the maintenance and operation of the Lawndridge Cemetery.
Major expenditures include mowing and trimming of cemetery grounds.

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: General - 01-48
DEPT: ENGINEERING DIVISION

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
421 Salaries - FT	172,657	120,405	170,990	116,321	177,960	183,733
422 Salaries - PT	-	-	8,200	-	-	-
451 Employee Health Plan	37,526	25,344	42,385	27,257	41,900	38,089
TOTAL	210,183	145,749	230,575	143,578	219,860	221,802
CONTRACTUAL SERVICES:						
511 Maintenance - Bldg	9,718	2,098	3,000	167	1,485	1,500
512 Maintenance - Equip	-	35	1,600	68	870	990
513 Maintenance - Vehicle	2,433	1,237	2,000	140	650	750
532 Engineering	30,652	9,067	16,000	18,567	23,000	16,000
549 Professional Services	4,243	934	4,100	716	2,760	2,800
551 Postage	-	49	50	-	50	50
552 Telephone	4,423	2,510	3,880	2,158	3,340	3,400
553 Publishing	219	47	100	131	150	150
581 Dues	1,517	1,168	2,150	1,223	1,840	1,850
582 Travel Expenses	1,925	1,348	3,200	2,704	3,200	3,300
583 Training	2,992	1,076	2,500	1,688	2,540	2,800
565 Publications	146	171	200	221	250	250
571 Utilities	5,968	3,547	5,100	4,322	5,400	5,500
TOTAL	64,235	23,288	43,860	32,106	45,535	39,050
SUPPLIES:						
812 Supples - Equipment	3,088	1,832	2,400	2,027	2,650	2,700
851 Office Supplies	1,405	361	1,200	397	950	950
853 Small Tools	453	430	550	161	465	500
854 Janitorial Supplies	795	545	800	323	550	600
655 Gasoline & Oil	2,968	2,044	3,800	2,018	3,375	3,400
670 Print Materials	-	-	100	-	100	100
684 Software/Subscription	5,420	2,843	5,600	1,676	3,165	3,200
911 Public Relations	129	95	100	12	100	100
929 Miscellaneous	-	65	100	-	100	100
TOTAL	14,258	8,316	14,650	6,815	11,455	11,650
CAPITAL OUTLAY:						
820 Building	-	-	2,200	-	1,100	1,500
830 Equipment	2,319	4,096	21,600	130	4,500	22,000
840 Vehicles	32,395	-	-	-	-	-
870 Furniture	-	135	1,000	-	800	1,000
TOTAL	34,714	4,232	24,800	130	6,400	24,500
TOTAL EXPENDITURES:	323,389	181,584	313,885	182,429	283,250	297,002

Commentary

Engineering Division is responsible for the review of development plans, current and planned capital improvements for street, roadway, bridge, stormwater and drainage infrastructure improvements, as well as coordination of general engineering street/roadway infrastructure related services. Furthermore, the Engineering division provides liaison between state, federal and the local agency on intergovernmental highway agency agreements/projects as well as MFT, Fed Aid & certain IDOT EDP funded projects including truck access routes

Major expenditures include salaries and benefits for the one engineer, a full time engineering tech, outside engineering/professional services consultants and internal office operational expenses and equipment. Some of the outside engineering /professional services are for special projects and reviews of private developments which are subject to reimbursement by the developer per the Rochelle Municipal Code. Other consulting engineering service expenses are for non-reimbursable expenses for staff support that are not individually programmed for ineligible CIP, EDP, EDA or other grant related projects.

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: General - 01-61
 DEPT. ECONOMIC DEVELOPMENT

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
411 Salaries	225,681	91,624	153,278	99,770	149,655	-
451 Employee Health Plan	31,426	18,469	31,738	13,732	20,598	-
TOTAL	257,107	110,093	185,016	113,502	170,253	-
CONTRACTUAL SERVICES						
549 Professional Services	-	420	3,000	-	3,000	3,000
5491 Other Prof Svcs - Comm Branding	77,516	-	-	-	-	-
551 Postage	-	-	100	-	100	100
552 Telephone	1,488	962	1,500	832	1,500	1,500
561 Dues	250	780	750	500	750	750
562 Travel Expense	6,409	2,930	7,000	845	2,000	2,500
563 Training	-	-	1,000	15	1,000	1,000
565 Publications	121	121	150	236	250	150
566 Conference	1,882	18	1,000	879	1,000	1,000
911 Community Relations	-	-	-	417	1,000	1,000
TOTAL	87,665	5,231	14,500	3,723	10,600	11,000
SUPPLIES						
651 Office Supplies	1,721	1,385	1,000	610	1,000	1,000
652 Operating Supplies	20	79	200	-	200	-
929 Miscellaneous Expense	632	134	1,000	222	1,000	1,000
TOTAL	2,373	1,598	2,200	832	2,200	2,000
CAPITAL OUTLAY						
830 Equipment	8,320	1,357	-	-	-	1,500
TOTAL	8,320	1,357	-	-	-	1,500
TOTAL EXPENDITURES	355,485	118,279	201,716	118,058	183,053	14,500

Commentary

Economic Development is responsible for the promotion of commercial and industrial expansion. In addition staff assists in grant proposals and special projects.

All salaries are being allocated to the Railroad Fund and RMU

**CITY OF ROCHELLE
GENERAL FUND BUDGET 2018
CAPITAL OUTLAY SUMMARY**

FUND GENERAL FUND

DESCRIPTION		Amount	
MAYOR			
Computer	<u>2,000</u>		2,000
CLERK			
Computer	<u>1,000</u>		1,000
MUNICIPAL BUILDING			
Flooring in PD	14,000		
Modify Reception Desk	1,000		
Push Mower	350		
Courtyard Sign	<u>5,000</u>		20,350
CITY MANAGER			
Equipment	<u>500</u>		500
POLICE			
Earpieces for Radios	1,908		
Laptops (4)	6,000		
Patrol Rifle (1)	<u>1,500</u>		9,408
FIRE			
Half of a Repeater System	8,000		
Asbestos Removal	8,000		
Maintenance of Parking Lot	<u>5,000</u>		21,000
STREET DIVISION			
Trench Box (1)	8,500		
Equipment Trailers (2)	11,000		
Anti-Ice System	16,000		
Generator	4,500		
Loader Attachments (2)	10,000		
Purchase and Install Parkway Trees	10,000		
Maintenance of Parking Lots (8)	15,000		
New Pick-Up	<u>30,000</u>		105,000
COMMUNITY DEVELOPMENT			
Street Scape	<u>5,000</u>		5,000
ENGINEERING			
Plotter	22,000		
Building Improvements	1,500		
Furniture	<u>1,000</u>		24,500
ECONOMIC DEVELOPMENT			
Equipment	<u>1,500</u>		1,500
TOTAL CAPITAL OUTLAY			190,258

**CITY OF ROCHELLE
AUDIT FUND**

FUND NUMBER: 11-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						14,177
REVENUES						
311 Property Tax	37,844	38,801	24,128	14,869	23,404	14,131
381 Interest	6	7	-	6	25	25
TOTAL	37,850	38,809	24,128	14,875	23,429	14,156
TOTAL AVAILABLE						28,333
EXPENDITURES						
531 Other Professional Services	34,662	25,527	37,500	25,770	25,770	28,000
TOTAL	34,662	25,527	37,500	25,770	25,770	28,000
TOTAL EXPENDITURES	34,662	25,527	37,500	25,770	25,770	28,000
ENDING BALANCE DECEMBER 31, 2018						333

Commentary

The Audit Fund includes the property tax levy to cover the annual General Fund and Special Revenue Fund auditing costs
The fund maintains a small balance at the beginning and end of the fiscal year

**CITY OF ROCHELLE
INSURANCE FUND**

FUND NUMBER: 12-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						(217,439)
REVENUES						
311 Property Tax	213,282	82,382	183,750	100,895	158,838	230,660
381 Interest	31	5	-	-	-	-
389 Miscellaneous	-	-	-	-	-	-
39910 Transfer from General Fund	-	-	235,000	158,867	235,000	-
TOTAL	213,313	82,367	398,750	257,661	393,838	230,660
TOTAL AVAILABLE						13,221
EXPENDITURES						
453 Unemployment Insurance	21,192	7,084	17,000	12,474	16,830	17,000
592 Contractual Insurance	355,283	249,338	421,269	228,129	328,148	325,000
929 Miscellaneous Expense	-	-	-	-	-	-
TOTAL	376,475	256,421	438,269	240,603	342,778	342,000
99984 Transfer to Administrative Svc	11,000	7,333	11,000	7,333	11,000	11,000
TOTAL	11,000	7,333	11,000	7,333	11,000	11,000
TOTAL EXPENDITURES	387,475	263,755	449,269	247,936	353,778	353,000
ENDING BALANCE DECEMBER 31, 2018						(339,779)

Commentary

The Insurance Fund has been established to cover the General Fund's property, liability and unemployment insurance. The source of funds is the annual property tax. Any balance carried forward is applied to the following year's insurance costs. All premiums for 2018 are paid for in 2017.

**CITY OF ROCHELLE
IMRF FUND**

FUND NUMBER: 13-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						(594)
REVENUES						
311 Property Tax	167,084	211,883	155,591	95,870	152,657	178,210
381 Interest Income	50	27	50	4	50	50
342 Replacement Tax	37,477	48,956	34,300	-	34,300	50,396
TOTAL	204,611	260,866	189,941	95,874	187,007	228,866
TOTAL AVAILABLE						228,062
EXPENDITURES						
463 Pension Payments	267,468	177,985	265,356	185,622	262,000	216,000
929 Miscellaneous	-	-	-	-	-	-
TOTAL	267,468	177,985	265,356	185,622	262,000	216,000
TOTAL EXPENDITURES	267,468	177,985	265,356	185,622	262,000	216,000
ENDING BALANCE DECEMBER 31, 2018						12,062

Commentary

Revenues are primarily from property tax and state replacement tax. The funds are used for required City retirement system contributions on behalf of covered employees, essentially all employees excluding Police and Fire.

**CITY OF ROCHELLE
SOCIAL SECURITY FUND**

FUND NUMBER: 14-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						8,324
REVENUES						
311 Property Tax	191,648	218,853	146,429	90,219	143,659	222,000
381 Interest Income	39	32	50	15	50	50
TOTAL	191,687	218,885	146,479	90,233	143,709	222,050
TOTAL AVAILABLE						230,374
EXPENDITURES						
461 FICA Payment	205,170	140,271	217,000	146,610	214,000	223,000
TOTAL	205,170	140,271	217,000	146,610	214,000	223,000
TOTAL EXPENDITURES	205,170	140,271	217,000	146,610	214,000	223,000
ENDING BALANCE DECEMBER 31, 2018						7,374

Commentary

The Social Security Fund revenues are primarily property tax and interest income. Funds are used to pay the employer's share required by FICA.

**CITY OF ROCHELLE
AMBULANCE FUND**

FUND NUMBER: 15-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						60,565
REVENUES						
399 Receipts	-	13,333	20,000	13,333	20,000	143,000
381 Interest Income	260	17		27		
TOTAL	260	13,350	20,000	13,361	20,000	143,000
TOTAL AVAILABLE						203,565
EXPENDITURES:						
549 Professional Services	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
CAPITAL OUTLAY						
830 Equipment	-	-	-	-	-	-
840 Vehicles	451,681	-	-	-	-	-
TOTAL	451,681	-	-	-	-	-
TRANSFERS						
991 Transfer to General Fund	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL EXPENDITURES	451,681	-	-	-	-	-
ENDING BALANCE DECEMBER 31, 2018						203,565

Commentary

The Ambulance Fund is used as a reserve to purchase replacement ambulances, fire service vehicles, and personal protective and associated equipment.

**CITY OF ROCHELLE
MOTOR FUEL TAX FUND**

FUND NUMBER: 17-00

DESCRIPTION

BEGINNING BALANCE JANUARY 1, 2018

REVENUES

343 Allotments
377 Grant EDP/TARP S Main St 12 0012-00FP
378 Grant EDP/TARP Wiscold Drive 10-00107-00FP
381 Interest Income
383 Illinois Capital Bll
TOTAL

FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 6 months	CY 2017 Projection	CY 2018 BUDGET
					331,343
244,892	181,978	246,000	183,883	249,000	258,000
-	88,425	1,250,000	43,581	53,125	1,850,000
805,765	221,731	-	-	43,581	-
1,179	374	800	1,658	2,000	2,000
851,836	470,508	1,496,800	208,879	347,886	2,110,000

TOTAL AVAILABLE

2,441,343

EXPENDITURES

CAPITAL OUTLAY

514 Maintenance & Construction
532 Engineering Services
572 Other
814 Supplies
TOTAL

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

TRANSFERS

999 Interfund Operating Transfer
99908 Transfer to Cap Impr EDP/TARP S Main St 12-00112-00FP
99909 Transfer to Cap Impr EDP/TARP Wiscold Dr 10-00107-00FP
99918 Transfer to Cap Impr for eligible MFT projects CY 2017
99940 Transfer to Cap Impr for eligible MFT projects FY 15/16
99945 Transfer to Cap Impr for eligible MFT projects FY 18
99946 Transfer to Gen Fund for eligible MFT projects FY 14/15
TOTAL

-	-	-	-	-	-
-	88,425	1,250,000	-	53,125	1,850,000
1,327,850	221,731	-	-	43,581	-
-	-	350,000	-	109,932	-
88,872	-	-	-	-	-
-	-	-	-	-	550,000
50,000	-	-	-	-	-
1,487,522	308,156	1,600,000	-	266,618	2,400,000

TOTAL EXPENDITURES

1,487,522 308,156 1,600,000 - 266,618 2,400,000

ENDING BALANCE DECEMBER 31, 2018

41,343

Commentary

The Fund is utilized for the City's share of the motor vehicle fuel tax received from the State. The revenues may be used for the City share of the IDOT Fed Aid and Economic Development Program (EDP) projects, street maintenance including surface treatments, overlays, new construction or reconstruction and other MFT eligible expenses. Funds are programmed for various local streets/roads projects/improvements, and IDOT MFT/EDP qualified engineering and testing services.

CITY OF ROCHELLE
UTILITY TAX FUND

FUND NUMBER: 18-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						784,492
REVENUES						
31381 Electric Sales - tiered rate	308,381	218,652	315,000	213,456	329,000	340,000
31362 Natural Gas Sales - tax @ 1.5%	50,438	29,372	55,000	48,014	63,000	110,000
38100 Interest	521	458	500	780	1,200	1,200
TOTAL	359,320	243,483	370,500	260,281	393,200	451,200
TOTAL AVAILABLE						1,235,692
EXPENDITURES						
99900 Transfer to Capital Impr Fund	116,338	21,448	845,000	83,913	193,000	1,205,000
TOTAL	116,338	21,448	845,000	83,913	193,000	1,205,000
TOTAL EXPENDITURES	116,338	21,448	845,000	83,913	193,000	1,205,000
ENDING BALANCE DECEMBER 31, 2018						30,692

Commentary

The Utility Tax Fund was established in conjunction with the 1.5% tax on natural gas and electric sales approved by the City Council in November 1996 and renewed/amended in November 2012. In its present form, the tax rate on natural gas is 1.5% of gross revenue, and a tiered rate on electric kWh usage. Unless an approved extension is renewed by City Council before the end of 2017, the current UTF will expire April 2018, the tax will be used for capital projects in areas such as pedestrian paths, sidewalk replacement and/or new construction/extensions, street reconstruction including curb and gutter, and other professional and engineering services in connection with the planning, design, ROW acquisition, engineering, permitting, construction and implementation of such infrastructure improvements. These funds will be used as the City's participation towards IDOT SRTS and other ITEP grant funded projects.

CITY OF ROCHELLE
HOTEL-MOTEL FUND
BUDGET SUMMARY

FUND NUMBER: 19-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						139,765
REVENUES						
314 Hotel-Motel Tax	240,367	176,766	305,296	138,779	208,168	208,000
381 Interest Income	160	104	168	80	120	168
389 Miscellaneous Revenues	31,181	23,875	41,352	21,761	32,641	35,000
TOTAL	271,709	200,745	346,816	160,620	240,929	243,168

TOTAL AVAILABLE EXPENDITURES 382,933

General						
00-54000	Advertising	-	-	-	-	-
00-56200	Travel Expenses	1,218	571	1,000	80	1,000
00-56600	Conference	1,100	-	2,000	-	2,000
00-57100	Utilities	429	1,937	500	138	500
00-99900	Interfund Operating Transfer	19,941	-	-	-	-
00-92990	Miscellaneous	3,088	2,401	3,500	1,949	3,500
TOTAL		25,776	4,909	7,000	2,167	7,000

Administration						
10-42100	Salaries	44,828	29,155	52,768	29,188	43,782
10-45100	Health Insurance	9,189	6,487	11,220	6,413	9,517
10-46100	Social Security Contribution	915	2,274	4,204	2,158	3,237
10-46300	Retirement	-	3,380	5,568	3,671	5,506
10-56200	Travel Expenses	200	-	-	263	394
10-56800	Conferences	-	56	-	-	-
10-57100	Utilities	-	-	-	75	75
TOTAL		55,132	41,353	73,760	41,788	62,613

Marketing and Promotions						
20-54900	Tourism	-	-	-	-	-
20-54910	Blackhawk Waterways	10,000	5,000	10,000	7,500	10,000
20-54912	Flagg Rochelle Museum	8,000	4,000	8,000	8,000	8,000
20-54920	Chamber of Commerce	8,500	8,500	8,500	8,500	-
20-54930	Web Site - Design and Maintenance	334	928	5,000	120	720
20-91214	Advertising	4,768	8,073	8,000	5,953	8,929
20-91215	Other	17,511	11,743	18,000	1,933	2,899
TOTAL		49,114	38,245	57,500	30,006	39,048

Railfan Park						
30-42200	Salaries - Part Time	16,898	12,222	27,046	11,660	17,490
30-46100	Social Security	1,252	935	1,852	1,082	1,623
30-46300	Retirement	-	276	-	781	1,171
30-51100	Maintenance - Building	5,620	4,291	10,000	10,438	10,438
30-56500	Publications	(30)	62	350	-	-
30-57100	Utilities	5,404	3,089	5,000	3,716	5,574
30-57110	Rail Cam Internet Connection	2,399	1,600	2,400	1,800	2,400
30-61200	Maintenance Supplies - Equipment	593	1,143	2,000	1,747	2,620
30-65200	Operating Supplies	3,462	2,436	4,000	2,231	3,348
30-89000	Other Improvements	2,149	-	10,000	747	1,120
30-91100	RF Merchandise	15,868	18,227	28,000	8,686	13,029
30-91215	Other	2,050	263	10,000	59	1,200
TOTAL		55,665	44,543	100,648	42,746	60,011

Visitor's Center							
40-42200	Salaries - Part Time	3,387	2,042	5,200	2,084	3,126	3,500
40-48100	Social Security	253	156	300	123	184	300
40-51100	Maintenance Building	1,059	2,078	3,500	3,021	3,021	3,500
40-57100	Utilities	1,837	666	1,700	1,142	1,713	1,800
40-65200	Operating Supplies	902	75	500	555	832	700
40-91100	Merchandise	-	-	1,000	116	174	500
40-99910	Interfund Transfer	1,750	1,167	1,750	1,167	1,750	1,750
	TOTAL	8,988	6,185	13,950	8,208	10,800	12,050
Special Events							
60-91110	Downtown Christmas Promotion	824	1,511	1,000	240	360	1,000
60-91120	Lincoln Highway Heritage Festival	8,000	8,000	8,000	8,000	8,000	8,000
60-91130	Summer Country Jam	10,125	-	-	-	-	-
60-91140	Family Railroad Days & Railfan Appreciation	3,273	2,760	3,000	2,315	2,315	3,000
60-91141	Irish Hooley	-	-	3,000	3,307	3,307	3,000
60-91142	Cinco de Mayo	-	-	4,000	3,908	3,908	4,000
60-91143	Ale on Lincoln	-	-	3,000	2,415	2,415	3,000
60-91144	Wine on Lincoln	-	-	4,000	329	2,300	4,000
60-91145	Hay Day	-	-	4,000	5,305	7,500	4,000
60-91190	Misc Events	21,718	21,400	12,000	1,883	2,824	12,000
	TOTAL	43,940	33,671	42,000	27,702	32,929	42,000
80-89000	Special Projects	63,042	78,747	75,000	50,000	75,000	75,000
	TOTAL	63,042	78,747	75,000	50,000	75,000	75,000
TOTAL EXPENDITURES		301,657	247,653	369,858	202,597	283,651	313,016

ENDING BALANCE DECEMBER 31, 2018

69,916

Commentary

The City's Hotel/Motel tax, currently at 5%, is the primary revenue source for the fund.
 The Fund promotes efforts to carry out tourism, visitors and convention efforts in the community.

CITY OF ROCHELLE
SALES TAX FUND

FUND NUMBER: 20-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 18 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						1,181,171
REVENUES						
31381 Sales Tax	933,473	847,808	988,400	608,881	970,000	897,000
38100 Interest Income	572	1,281	600	2,612	4,050	4,100
39900 Transfer from Lighthouse Pointe TIF	-	475,863	-	-	-	-
TOTAL	934,045	1,324,951	989,000	611,493	974,050	1,001,100
TOTAL AVAILABLE						2,192,271
EXPENDITURES						
53300 Legal Service	-	-	-	-	-	-
54900 Other Professional Services	-	-	-	-	-	-
99900 Transfer to General Fund	-	202,427	350,000	233,333	-	118,000
99901 Transfer to Capital Improvement Fund	942,372	273,080	1,814,000	298,163	793,721	2,073,000
TOTAL	942,372	475,507	1,964,000	531,496	793,721	2,192,000
TOTAL EXPENDITURES	942,372	475,507	1,964,000	531,496	793,721	2,192,000
ENDING BALANCE DECEMBER 31, 2018						271

Commentary

The Sales Tax Fund was established in conjunction with the 3/4% tax on increase on the sale of goods purchased excluding groceries, drugs and autos approved by the voters in November 2007. The sales tax funds are to be used primarily for public infrastructure improvements and maintenance. Such improvements include miscellaneous Capital improvements projects (CIP), streets and facilities maintenance & new construction programs administered by the Engineering PWS/Street Department AND/OR contracted services for new construction, resurfacing, patching, curb/gutter replacement, pavement striping, signalization etc. Furthermore, these funds are used mainly for multi-year CIPs such as or transfers to the General Fund for street light usage, drainage projects, 7th Ave bridge reconstruction and pavement modifications from the bridge west to Kelly Drive, the golf course parking lot pavement resurfacing, new traffic signalization cost participation at Steward Rd/L Rio 251, the South Main St. widening & urbanization (PH1 EDP), associated professional and engineering services, shared use and/or other pedestrian paths, general street urbanization & reconstruction projects along with other miscellaneous preliminary engineering projects determined by the City Engineer.

**CITY OF ROCHELLE
LIGHTHOUSE POINTE TIF FUND**

FUND NUMBER: 21-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						373,298
REVENUES						
31361 Property Tax	560,948	615,159	610,304	347,209	591,995	563,726
38100 Interest Income	288	192	200	171	200	250
38915 Transfer from Sales Tax Fund	-	-	-	-	-	-
TOTAL	561,217	615,350	610,504	347,380	592,195	563,976
TOTAL AVAILABLE						937,275
EXPENDITURES						
53100 Accounting Service	2,165	-	2,300	2,215	2,215	2,300
53300 Legal Service	-	492	-	984	1,476	15,000
54900 Other Professional Services	135,067	148,088	146,473	450	142,754	135,969
55300 Publishing	-	36	-	-	-	-
56100 Dues	-	-	550	-	-	550
56300 Training	1,768	1,752	1,500	-	-	2,000
99903 Transfer to Sales Tax Fund	-	475,863	-	-	-	-
TOTAL	139,000	626,230	150,823	3,649	146,445	155,819
DEBT SERVICE						
72200 GO Bond Repayment	130,370	85,380	130,000	-	130,000	135,000
72000 GO Bond Interest	115,000	125,000	82,880	41,440	82,880	80,280
73200 Payment to Escrow Agent	-	-	-	-	-	-
TOTAL	245,370	210,380	212,880	41,440	212,880	215,280
CAPITAL OUTLAY						
89000 Other Improvements	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-
TOTAL EXPENDITURES	384,370	836,610	363,703	45,089	359,325	371,099
ENDING BALANCE DECEMBER 31, 2018						566,175

Commentary

In December 2010, the City of Rochelle issued \$2,940,000 Tax Increment Financing Alternate Revenue Source Bonds to finance the costs of certain public infrastructure projects including, but not limited to, the construction and development of retail by Walmart and several outlots.

**CITY OF ROCHELLE
FOREIGN FIRE INSURANCE FUND**

FUND NUMBER: 22-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						38,816
REVENUES						
389 Receipts	20,226	24,371	20,000	3,571	21,000	21,000
381 Interest Income	25	21		18	25	25
TOTAL	20,251	24,393	20,000	3,689	21,025	21,025
TOTAL AVAILABLE						59,841
EXPENDITURES						
549 Professional Services	4,044	8,968	1,000	252	752	1,000
Paramedic Reimbursement			7,000	2,033	3,863	6,500
Training Supplies			1,800	720	920	1,800
Department Training			15,000	444	1,375	13,000
TOTAL	4,044	8,968	24,800	3,449	6,710	22,300
CAPITAL OUTLAY						
830 Equipment	11,506	4,913	21,025	11,231	18,230	8,200
TOTAL	11,506	4,913	21,025	11,231	18,230	8,200
TOTAL EXPENDITURES	15,550	13,880	45,825	14,680	24,940	30,500
ENDING BALANCE DECEMBER 31, 2018						29,341

Commentary

Revenue for the Foreign Fire Insurance Fund is generated from a 2% sales tax on fire insurance companies written by out-of-state insurance companies. These funds are controlled by the Foreign Fire Tax Board.

**CITY OF ROCHELLE
CY 2018 BUDGET
CAPITAL OUTLAY SUMMARY**

FUND: FOREIGN FIRE INSURANCE FUND

DESCRIPTION	Amount
CAPITAL IMPROVEMENTS	
Fire Service Equipment and Tools	<u>8,200</u>
TOTAL CAPITAL OUTLAY	<u><u>8,200</u></u>

CITY OF ROCHELLE
DOWNTOWN TIF FUND

FUND NUMBER: 23-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						(122,034)
REVENUES						
31361 Property Tax	-	-	-	20,097	31,802	71,758
38900 Miscellaneous Revenue	-	380,192	-	-	-	-
38100 Interest Income	-	-	-	-	-	-
TOTAL	-	360,192	-	20,097	31,802	71,758
TOTAL AVAILABLE						(50,276)
EXPENDITURES						
53100 Accounting Service	-	-	-	-	-	-
53300 Legal Service	7,481	12,310	15,000	4,387	6,580	-
54900 Other Professional Services	132	3,106	12,424	-	-	-
54910 Other Prof - Downtown	49,380	13,592	68,000	-	-	-
55300 Publishing	-	-	-	-	-	-
56100 Dues	-	-	-	-	-	-
56200 Travel	684	-	1,000	-	-	-
56300 Training	700	-	1,250	-	-	-
TOTAL	58,378	29,009	97,674	4,387	6,580	-
CAPITAL OUTLAY						
89000 Other Improvements	-	464,000	85,000	-	-	15,000
TOTAL	-	464,000	85,000	-	-	15,000
TOTAL EXPENDITURES	58,378	493,009	182,674	4,387	6,580	15,000
ENDING BALANCE DECEMBER 31, 2018						(85,276)

Commentary

The Downtown TIF was approved by the City Council in January 2016. The Community Development Department staff facilitates the TIF.

**CITY OF ROCHELLE
OVERWEIGHT TRUCK PERMITS**

FUND NUMBER: 24-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						44,848
REVENUES						
31361 Overweight Truck Permit Fees	66,790	38,345	76,000	29,905	48,000	50,000
38100 Interest	15	8	300	14	50	50
TOTAL	66,805	38,353	76,300	29,919	48,050	50,050
TOTAL AVAILABLE						94,898
EXPENDITURES						
53200 Engineering Services	-	-	1,500	-	-	1,500
54900 Professional Services	-	-	500	15,330	16,000	3,200
57900 Service Charges	3,187	1,984	3,500	1,848	1,848	1,900
99901 Transfer to Capital Improvement Fund	91,000	-	90,000	-	-	75,000
99902 Transfer to General Fund	12,000	8,000	12,000	8,000	12,000	12,000
TOTAL	106,187	9,984	107,500	25,178	29,848	93,600
TOTAL EXPENDITURES	106,187	9,984	107,500	25,178	29,848	93,600
ENDING BALANCE DECEMBER 31, 2018						1,098

Commentary

The Rochelle City Council approved an ordinance in October, 2012 to provide for the permitting of overweight trucks and to establish permit fees. The ordinance became effective in May, 2013 and establishes special permit types, weight classifications, fees and other special conditions. Per the ordinance, fees for the overweight permits, less any costs for administration, shall be deposited into a separate fund to be used only for maintenance, repair, and improvement of the Truck Routes. The fees will be used in part to compensate for the extra wear and tear on the mileage of streets over which the overweight vehicles are to be operated. A portion of the funds will be transferred each fiscal year, after expenses for administering the permit process, to the Capital Improvements Fund to be applied towards projects related to Truck Routes as determined by the City Engineer.

CITY OF ROCHELLE
CAPITAL IMPROVEMENTS FUND

FUND NUMBER: 36-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 6 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						(274,958)
REVENUES:						
34850 Federal Funds #HWA JDR/UPRR Overpass sec #00-C	27,850	-	-	-	-	-
38100 Interest Income	357	98	499	324	500	500
38900 Bond Proceeds	2,000,000	-	-	-	-	-
38902 Premium on Debt Certificates	36,844	-	-	-	-	-
39911 Transfer from Stormwater	-	-	55,000	-	-	-
39909 Transfer from Tech Park Fund	-	36,950	-	-	-	-
39910 Transfer from Solid Waste Fund	41,832	17,829	-	-	-	-
34709 Transfer from Railroad Fund for OZ payment	24,760	230,200	226,800	226,800	226,800	223,188
39992 Transfer from Utility Tax Fund	116,336	21,448	845,000	8,392	193,000	1,205,000
39993 Transfer from Overweight Truck Permit Fund	91,000	-	90,000	-	-	75,000
39996 Transfer from Sales Tax Fund	942,372	273,080	1,814,000	298,163	793,721	2,073,000
40012 MFT Transfer for CY 17 MFT Capital Improvement Prc	-	-	350,000	-	109,932	-
40013 MFT Transfer for CY 18 MFT Capital Improvement Prc	89,872	-	-	-	-	550,000
40014 MFT EDP Wisconsin Drive improvements sec #10-0010	1,327,650	221,731	-	-	43,560	-
40016 MFT EDP S Main Street improvements sec #12-00112	-	86,425	1,250,000	53,125	53,125	1,850,000
TOTAL	4,688,874	687,757	4,431,299	586,804	1,420,638	5,978,688

TOTAL AVAILABLE

5,701,729

EXPENDITURES:

59500 Property Tax	1,376	-	-	-	-	-
71000 2015 Bond Principal	170,000	-	170,000	170,000	170,000	170,000
72000 2015 Bond Interest	50,552	34,408	58,800	37,867	58,800	53,188
73000 2015 Bond Issue Costs	47,525	750	-	750	750	750
61000 Land - Blighted Properties Washington/2nd Ave Parkin	41,832	17,829	-	-	-	-
83000 Equipment - Street Department	4,300	-	-	6,138	6,200	-
86030 Miscellaneous Road ROW Acquisition	-	-	20,000	-	-	-
86035 SW Rochele Truck/transportation loop OC #08-08131-	11,849	-	-	-	-	-
86040 MFT EDP S Main St Improvements #12-00112-00FP (76,550	96,300	1,600,000	32,655	43,867	3,600,000
86041 MFT EDP Wisconsin Drive improvements sec #10-0010	2,393,873	46,583	-	-	-	-
86050 JDR Overpass Engineering sec#00-00089-00 BR	27,050	2,836	15,000	-	-	1,000
86054 Intermodal Drive JDR drainage channel improvements	-	-	10,000	-	-	-
86057 Dement Rd/Tech Park Rte 38 drainage channel improv	-	-	282,000	-	-	-
86056 School Ave bridge rehab and related street improve	8,008	-	-	-	-	-
86073 Golf course parking lot resurfacing per development agreement	-	-	-	-	-	68,000
86080 7th Ave Bridge over Kyle River and related approach s	35,236	20,222	1,180,000	-	1,000	1,180,000
86083 Dement Rd overpass approach/pvmt rehab & drainage culvert impr	-	-	80,000	-	-	115,000
86085 MFT Misc St Treatments sec #18-00000-00GM	89,872	-	-	-	-	125,000
86088 MFT Misc St Treatments sec#17-00000-00GM	-	-	100,000	66,779	109,932	-
86089 Railroad Quiet Zone Improvements	1,105,653	882,117	5,400	59	59	-
86090 First Ave bridge over Kyle River (scour protection/rep	-	-	24,000	29,458	29,458	-
86095 Sidewalk - SRTS 10th Ave/2nd St Sec #12-00113-00SW - May School	-	-	135,000	-	-	252,000
86096 IL Rt 38/Linc Hwy signal ped crossing update sec 13-0	138,956	-	-	-	-	-
86097 20th Street widening impr Ph 2 (10th Ave to N of Squ	9,646	228,163	180,000	209,473	232,511	-
86101 Traffic signalization & other Intersection impr at IL Rte 251/Steward Rd	-	-	-	-	-	125,000
86102 SE Qd urbanization (Ave C from Main to 2nd St)	6,675	-	15,000	-	16,438	-
86498 Shared use ped paths Rochelle Golf Course @ Rte 25	-	-	110,000	-	-	-
86500 Sidewalks/Pedestrian Paths - Annual Program	163,829	128,368	140,000	78,232	219,093	112,000
86502 General maintenance - other, signage, pavements, sid	35,123	411	20,000	21,471	21,471	20,000
89000 Other Street/Alley Improvements - HMA surf, pvmt stn	91,237	21,448	60,000	53,095	88,428	57,000
TOTAL	4,588,942	1,479,436	4,203,200	725,974	986,007	5,878,938

TOTAL EXPENDITURES

4,509,842 1,479,436 4,203,200 725,974 986,007 5,878,938

ENDING BALANCE DECEMBER 31, 2018

(178,209)

Commentary

The Capital Improvements Fund is used as a source of multiple funds for major transportation, drainage and other related construction projects. Revenues are transfers from the MFT, Sales Tax, Utility Tax, Overweight Truck Fund, miscellaneous grants through EDA, EDP, FHWA, ICC and/or IDOT for the planning, design, ROW acquisition, engineering, permitting, construction and implementation of the general maintenance, urbanization/reconstruction, and new construction of streets, Jack Dame Rd bridge/overpass structures, stormwater facilities, drainage systems and other related items. Major expenditures are for the 7th Avenue bridge replacement and street reconstruction, EDP projects such as South Main St widening and urbanization improvements PH1 from Steam Plant Rd to Steward Rd, general maintenance of streets & alleys, bridges/bridge scour protection, misc. street infrastructure improvements, GC parking lot resurfacing, and associated engineering for CIPs funded primarily the MFT and ST funds. Other expenditures are for the annual sidewalk program, shared use path agreements with developers, SRTS 10th Ave/May School area, misc. Street rehab, Federal Aid Urban Hwy infrastructure improvements and associated engineering that may be partially funded through the MFT, STF, UTF, SWF or the OWTF.

**CITY OF ROCHELLE
CY 2018 BUDGET
CAPITAL OUTLAY SUMMARY**

FUND: CAPITAL PROJECTS FUND

DESCRIPTION	Amount
CAPITAL IMPROVEMENTS	
2015 Bond Principal Payment QZ (RR Fund)	223,938
MFT EDP South Main Street improvements sec #12-00112-00FP (PE and CE) Phase 1	3,600,000
JDR Overpass Engineering sec#00-00089-00 BR	1,000
Golf course parking lot resurfacing per development agreement	66,000
7th Ave bridge over Kyte River and related approach street improvements (PE and CE Ph 1)	1,180,000
Dement Rd overpass approach/pavement rehabilitation & drainage culvert improvements	115,000
MFT Misc St Treatments sec #18-00000-00GM	125,000
Sidewalk - SRTS 10th Ave/2nd St Sec #12-00113-00SW - May School	252,000
Traffic signalization & other intersection improvements at IL Rte.251/Steward Rd	125,000
Sidewalks/Pedestrian paths - Annual Program TBD	112,000
General maintenance - other, pavements, sidewalks, storm sewer	20,000
Other Street/Alley Improvements - HMA surface, pavement striping, curb & gutter replacement	57,000
TOTAL CAPITAL OUTLAY	<u>5,876,938</u>

**CITY OF ROCHELLE
STORMWATER MANAGEMENT FUND**

FUND NUMBER: 37-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						109,939
REVENUES						
38100 Interest Income	87	57	100	62	100	100
38800 Stormwater Management Fee	2,139	2,921	6,500	390	500	24,000
38900 Miscellaneous Revenue	-	-	-	-	-	-
TOTAL	2,226	2,978	6,600	452	600	24,100
TOTAL AVAILABLE						134,039
EXPENDITURES						
53200 Engineering Services	-	-	-	940	940	1,000
54900 Other Professional Services	-	-	-	-	-	1,000
56100 Dues	-	2,500	2,500	2,500	2,500	7,500
TOTAL	-	2,500	2,500	3,440	3,440	9,500
88000 Flood Control - Hemstock Eng	-	-	-	-	-	-
88010 Stream Gauging Project	-	-	-	-	-	-
88020 Lakeview Levee	-	-	-	-	-	-
88030 Kyte River stream maintenance	7,250	2,675	6,000	1,081	1,200	5,000
88040 Flood Control - Outfall Structures	-	-	5,000	3,305	3,400	5,000
88050 Basin Study	-	-	-	-	-	-
88100 Regional Detention	-	-	55,000	-	-	-
TOTAL	7,250	2,675	66,000	4,386	4,600	10,000
TOTAL EXPENDITURES	7,250	5,175	68,500	7,825	8,040	19,500
ENDING BALANCE DECEMBER 31, 2018						114,539

Commentary

The Stormwater Management Fund is used as a source of funds for major stormwater improvement projects. Revenues include project related grants, annexation of areas, and stormwater building permit fees. Major expenditures include engineering/planning for updated floodplain study and maps, state review fees, potential flood control projects and improvements to miscellaneous outfall structures, erosion/scour control measures, stream maintenance, future stream gaging, City owned SW detention facilities maintenance, misc engineering and other professional services. Other expenditures include costs associated with possible regional oversized SW detention incorporated into developments or drainage channel improvements along Rte 38.

**CITY OF ROCHELLE
WATER/WATER RECLAMATION FUND
CY 2018 BUDGET SUMMARY**

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						4,053,585
WATER SALES:						
Residential	881,569	636,508	1,002,780	615,288	923,024	1,002,780
Commercial	639,684	499,862	757,576	477,154	715,803	757,576
Industrial	697,611	538,686	806,268	522,783	784,253	806,268
TOTAL	2,218,864	1,675,056	2,566,624	1,615,225	2,423,080	2,566,624
WATER RECLAMATION SALES:						
Residential	983,878	671,361	1,048,772	752,925	1,129,500	1,129,500
Commercial	833,902	632,191	991,964	709,943	1,065,021	1,065,021
General Service Surcharge	37,699	15,787	33,208	28,625	42,942	42,942
Creston	85,957	49,496	81,604	69,938	104,917	104,917
Industrial	546,589	529,262	758,184	606,509	909,854	909,854
Industrial Surcharge	44,965	63,617	52,056	105,218	157,843	250,000
TOTAL	2,532,990	1,961,714	2,965,788	2,273,158	3,410,077	3,502,234
OTHER REVENUE, WATER:						
Water Tower Lease	72,496	56,715	83,936	58,015	87,031	87,031
Fire Protection Fee	41,184	27,453	41,180	27,468	41,206	41,206
Miscellaneous Revenues	24,636	8,319	456	2,962	4,443	4,443
Penalties	29,628	23,104	15,000	21,485	32,231	32,231
Interest Income	2,049	1,987	1,500	1,635	2,453	2,453
Grants, State or Federal	-	1,290,000	-	3,293	4,940	4,940
IEPA Loan	2,503,817	242,688	2,383,821	263,595	1,191,781	1,985,814
Construction Contribution - Developers	-	-	-	-	-	-
TOTAL	2,673,810	1,650,266	2,525,893	378,453	1,364,085	2,158,118
OTHER REVENUE, WATER RECLAMATION:						
Connection Fees Wastewater	-	24,300	98,000	700	1,050	1,050
Service Area - Askvig	29,407	19,600	19,604	19,601	29,404	29,404
Miscellaneous Revenues	66,048	6,878	84,100	9,076	13,615	13,615
Outside Contracts	-	32,088	-	18,246	27,372	27,372
Rent	48,000	32,000	48,000	32,000	48,005	48,005
Penalties	35,097	26,781	38,404	27,011	40,521	40,521
Interest Income	8,293	4,776	7,116	6,171	9,257	9,257
Grants, State and Federal	-	-	-	-	-	284,652
IEPA Loan	-	-	250,000	-	-	2,046,738
Construction Participation - Developers	-	-	-	-	-	-
Transfer from Replacement Fund Acct	922,600	-	-	-	-	-
TOTAL	1,109,445	146,423	545,224	112,805	169,224	2,500,614
REVENUES						
Water	4,892,674	3,325,322	5,092,517	1,993,678	3,787,165	4,724,742
Water Reclamation	3,642,435	2,108,137	3,511,012	2,385,963	3,579,301	6,002,848
TOTAL	8,535,109	5,433,459	8,603,529	4,379,641	7,366,466	10,727,590
TOTAL AVAILABLE						14,781,175
EXPENDITURES						
Water	3,954,454	2,777,338	4,480,937	1,373,369	4,147,890	5,141,625
Water Reclamation	3,577,868	1,520,673	3,282,254	1,530,933	4,741,390	5,033,089
TOTAL	7,532,322	4,298,011	7,763,191	2,904,302	8,889,280	10,174,714
WATER RECLAMATION						
Net Gain or (Loss)						969,759
WATER						
Net Gain or (Loss)						(421,823)
ENDING BALANCE DECEMBER 31, 2018						4,606,461

**CITY OF ROCHELLE
CY 2018 BUDGET
EXPENDITURE SUMMARY**

DESCRIPTION	PERSONNEL SERVICES	CONTRACTUAL SERVICES	SUPPLIES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	TOTAL
WATER/WATER RECLAMATION							
Water	699,055	595,393	170,000	3,358,814	189,090	129,272	5,141,625
Water Reclamation	924,070	891,566	197,000	2,831,390	39,064	149,999	5,033,089
TOTAL	1,623,126	1,486,959	367,000	6,190,204	228,154	279,271	10,174,714

**CITY OF ROCHELLE
CY 2018 Personnel Summary
Budgeted Positions (FTE)**

<u>FUND/DEPARTMENT/TITLE</u>	<u>Current</u>	<u>Proposed</u>
WATER/WATER RECLAMATION FUND		
WATER		
Supernintendent*	0.4	0.4
Administrative Assistant	0	0.5
Meter Technician	1	1
Operations/Lead	1	1
Operations/Maintenance A	0	0
Operations/Maintenance B	0	0
Operations/Maintenance C	0	1
Operations/Maintenance D	1	1
Operations/Maintenance - no certification	0	0
Part-Time	0.3	0.3
WATER RECLAMATION		
Supernintendent*	0.525	0.525
Administrative Assistant	0	0.5
Lab Technician	1	1
Lab Technician B	0.7	0.7
Lead Operator/Maintenance	1	1
Operator/Maintenance II	2	2
Operator/Maintenance III	0	0
Operator/Maintenance IV	0	0
Operator/Maintenance	3	3
TOTAL Full-Time	<u>12</u>	<u>13</u>
TOTAL Part-Time	<u>2</u>	<u>2</u>

*The shared Superintendent for both the Water and Water Reclamation Divisions is the result of the merger of the two divisions. The Superintendent is also responsible for the Solid Waste Fund.

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: Enterprise Funds 51-00
DEPARTMENT: Water

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL						
Salaries Full Time	322,704	212,050	374,752	239,340	359,369	464,419
Salaries Part Time	-	1,168	3,900	1,754	2,634	3,900
Salaries OT/Pager Pay	-	10,482	48,151	9,484	14,240	48,151
Social Security Taxes	21,922	18,009	28,889	17,655	28,509	27,000
Retirement	42,027	25,244	44,745	21,280	31,952	55,452
Health Insurance	60,121	37,950	82,145	47,178	70,838	85,741
Other Employee Benefits	25,012	3,755	4,524	3,530	5,300	5,300
Workmen's Compensation	8,835	7,116	10,672	7,387	11,092	11,092
TOTAL	480,421	315,774	595,558	347,608	521,934	699,055
CONTRACTUAL SERVICES:						
Network Administration	22,265	14,287	29,755	20,881	31,353	15,977
Financial Administrative Services	14,581	13,880	20,329	13,553	20,350	28,815
Telephone	3,612	2,355	3,664	2,351	3,530	4,250
Property and Liability Insurance	11,922	9,086	9,944	9,047	13,584	13,584
Purchased Power	240,737	179,960	253,060	151,626	227,667	250,000
Engineering	-	-	18,000	-	-	10,000
Customer Accounting and Collection	93,544	53,477	105,000	70,000	105,000	105,000
Administrative and General Expenses	16,401	-	-	-	-	-
Laboratory	10,148	5,807	5,204	11,174	16,778	16,778
Rent	48,000	32,000	48,000	32,000	48,048	48,048
Other	20,593	13,268	13,368	30,140	45,255	45,255
GIS	2,119	16,143	25,000	1,380	2,072	25,000
Transportation	20,219	16,245	30,000	16,110	24,189	25,000
Uncollectible Accounts	11,637	7,300	-	-	-	-
Miscellaneous Expense	1,003	2,312	2,312	5,119	7,686	7,686
TOTAL	516,781	366,100	563,636	363,381	545,512	595,393
SUPPLIES:						
Chemicals	47,406	36,276	62,564	25,361	38,080	75,000
Materials & Supplies	66,922	70,408	95,000	70,420	105,736	95,000
TOTAL	114,328	106,684	157,564	95,781	143,816	170,000
CAPITAL OUTLAY:	2,746,868	1,917,703	2,856,821	495,027	2,735,466	3,358,814
DEBT SERVICE ACCOUNT:						
Reserve	-	-	-	-	-	-
Principal	-	-	200,000	-	41,780	133,633
Interest	-	-	-	-	52,024	55,457
TOTAL	-	-	200,000	-	93,804	189,090
TRANSFERS						
General Fund	96,056	71,077	107,358	71,572	107,358	129,272
TOTAL	96,056	71,077	107,358	71,572	107,358	129,272
TOTAL EXPENDITURES	3,954,454	2,777,338	4,480,937	1,373,369	4,147,890	5,141,625

Commentary

The Water Division is responsible for five production wells, water distribution facilities and three elevated storage tanks. The wells produce an average of 1 billion gallons of water annually that is distributed through 100 miles of water main. The division currently has 5 full-time employees in addition to the Superintendent who also serves as the Water Reclamation Superintendent. The laboratory work for the Division is done by Water Reclamation personnel.

Funds budgeted under Personnel Services include salaries and benefits for current employees. Major operating costs include the electrical energy required to operate the wells and the chemicals used to insure the quality of water distributed to customers.

The full-time meter reader position has been added to the water/water reclamation department and an assistant superintendent position has been created to oversee both divisions.

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: Enterprise Funds 52-00
DEPARTMENT: Water Reclamation

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL						
Salaries Full Time	560,200	352,650	639,440	369,134	554,255	620,307
Salaries Part Time	-	2,297	3,900	2,934	4,405	3,900
Salaries OT/Pager Pay	-	10,485	39,419	10,587	15,896	20,000
Social Security Taxes	44,332	27,000	48,917	27,900	41,892	49,282
Workmen's Compensation	21,857	16,041	24,064	18,599	27,926	28,903
Retirement	59,102	46,083	76,349	50,647	76,047	74,065
Health Insurance	115,376	64,071	185,373	66,515	99,872	113,042
Other Employee Benefits	62,637	10,207	9,560	9,377	14,080	14,572
TOTAL	863,503	528,834	1,027,022	555,693	834,373	924,070
CONTRACTUAL SERVICES:						
Network Administration	22,265	12,089	25,177	17,829	26,770	15,977
Financial Administrative Services	27,329	24,272	33,434	22,289	33,467	38,218
Telephone	4,205	2,774	4,500	2,707	4,065	4,500
Property and Liability Insurance	36,739	12,963	31,000	21,968	32,985	32,985
Purchased Power	278,889	179,856	274,114	231,139	347,056	400,000
Blanket Engineering	-	-	-	2,023	3,038	10,000
Customer Accounting and Collection	93,544	53,476	105,000	70,000	105,000	105,000
Administrative and General Expenses	30,087	-	-	-	-	-
Contractual Services - Laboratory	5,982	4,107	8,250	5,679	8,527	8,527
Contractual Services - Other	50,843	34,418	120,000	64,003	96,101	96,101
GIS	-	15,355	25,000	1,379	2,071	25,000
Transportation	23,514	17,026	30,000	9,418	14,141	20,000
Uncollectible Accounts	12,885	8,122	-	-	-	-
Miscellaneous Expense	16,497	30,916	25,000	3,502	5,258	5,258
Sludge Removal	75,575	50,980	115,000	78,442	117,781	130,000
TOTAL	678,353	446,354	796,475	530,378	796,260	891,566
SUPPLIES:						
Chemicals	45,441	28,043	75,000	47,860	71,862	72,000
Materials & Supplies	99,707	91,185	125,000	86,297	129,575	125,000
TOTAL	145,148	119,228	200,000	134,157	201,437	197,000
CAPITAL OUTLAY:	1,250,529	182,080	816,500	84,511	2,502,063	2,831,390
DEBT SERVICE/RESERVE						
Principal	-	-	-	-	-	-
Interest	22,411	11,700	13,996	8,300	13,996	8,020
Capital Improvement	242,709	-	35,000	-	-	-
IEPA Principal Payments	255,425	133,998	270,278	135,905	270,278	31,044
TOTAL	520,545	145,698	319,274	144,205	284,274	39,064
TRANSFERS						
General Fund	119,789	98,479	122,983	81,989	122,983	149,999
TOTAL	119,789	98,479	122,983	81,989	122,983	149,999
TOTAL EXPENDITURES	3,577,868	1,520,673	3,282,254	1,530,933	4,741,390	5,033,089

Commentary

The Water Reclamation budget includes the operations of the treatment facility, 14 lift stations and the sanitary sewer collection system. The plant treats an average of 2.5 million gallons of sewage per day and has six full time operators, one full time lab tech, one part time lab tech, in addition to the Superintendent who also serves as the Water Division Superintendent.

Personnel Services include current employee salaries and benefits.

Major operating costs are the electrical energy required to operate the plant and lift stations, chemicals for disinfection and sludge treatment, and the sludge disposal at the landfill.

**CITY OF ROCHELLE EXPENDITURE SUMMARY
SOLID WASTE MANAGEMENT FUND**

FUND NUMBER: 53-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						3,089,429
REVENUES:						
37900 Other Revenues	-	-	-	-	-	-
38525 Host Fee	573,999	418,178	504,761	278,947	418,840	192,700
38530 Base Fee	75,000	50,000	75,000	56,250	84,459	75,000
38540 Supplemental Host Fee	51,295	38,098	54,042	24,927	37,428	17,220
38300 Sanitation Pick-Up Fees	412,037	249,583	405,278	307,425	461,599	122,180
36326 Recycling	1,023	1,080	1,999	1,787	2,684	1,000
38200 Rental Income	-	-	-	-	-	-
38535 Solid Waste Fee	120,164	80,001	125,000	60,172	90,349	48,740
38100 Interest Income	4,651	2,731	4,176	3,106	4,664	819
38400 Siting Approval Fees	-	-	-	-	-	-
38300 Reimbursement for Costs	-	-	-	-	-	-
38900 Miscellaneous Revenue	-	13,447	-	-	-	4,034
38900 Interfund Transfer	390,867	-	-	-	-	-
TOTAL	1,829,038	857,118	1,270,256	732,816	1,100,023	459,693
TOTAL AVAILABLE						3,519,122
EXPENDITURES:						
PERSONNEL						
42100 Salaries	6,311	4,659	7,338	4,871	7,013	7,741
45100 Health Insurance	-	510	-	418	628	577
48100 Social Security Contribution	458	364	561	366	549	592
46300 Retirement	747	551	925	558	837	924
45300 Unemployment Insurance	45	15	640	17	26	50
TOTAL	7,560.89	6,099.91	9,464	6,030	9,053	9,884
CONTRACTUAL SERVICES:						
57313 Recycling	70,347	47,079	71,849	47,091	70,708	70,708
57311 Residential Solid Waste	141,007	94,004	140,936	94,004	141,146	141,148
57312 Landscape Pick-Up	103,104	85,920	137,404	83,008	94,607	104,000
57314 Suppl Host Fee - Creston	53,340	38,868	54,042	24,927	37,428	17,220
57315 Brush Pick-Up	85,500	57,000	85,500	57,000	85,500	-
53200 Engineering Services	-	-	-	-	-	-
53300 Legal Service	-	-	-	11,145	16,735	16,735
53900 Other Contractual Services	21,774	43,574	30,000	16,246	24,393	-
54900 Professional Siting	-	-	-	-	-	-
92000 Disposal - Post Closure	-	-	-	-	-	-
53300 Legal Expense	12,540	8,653	9,061	-	-	-
55400 Printing	-	-	-	-	-	-
56200 Travel	-	-	-	-	-	-
56600 Conferences	-	-	-	-	-	-
57100 Utilities	-	-	-	-	-	-
TOTAL	487,612	375,089	528,792	313,422	470,519	349,811
SUPPLIES						
61400 Supplies Road	-	-	-	-	-	-
65100 Office Supplies	-	-	-	-	-	-
65200 Operating Supplies	-	-	-	-	-	-
91100 Public Relations	-	-	-	-	-	-
72000 Interest Expense	2,200	-	-	-	-	-
59500 Property Tax	81,705	77,454	80,000	62,774	62,774	-
92900 Miscellaneous	780	813	1,319	1,118	1,678	1,678
TOTAL	84,685	78,267	81,319	63,892	64,452	1,678
CAPITAL OUTLAY AND OTHER FINANCING USES:						
83000 Equipment	-	-	-	-	-	-
89000 Other Improvements	251,000	-	-	-	-	-
99900 Transfer to Capital Improvement	41,832	17,829	-	-	-	-
99901 Transfer to General Fund	525,000	486,246	513,800	342,533	163,800	10,000
99902 Transfer to Airport Fund	-	-	-	-	-	-
99902 Transfer to Pensions	-	-	-	-	-	-
TOTAL	817,832	484,075	513,800	342,533	163,800	10,000
TOTAL EXPENDITURE	1,377,690	943,540	1,133,375	728,877	707,824	371,373
ENDING BALANCE DECEMBER 31, 2018						3,147,749

Commentary

The Fund receives revenue from the operation of the Landfill (host and tipping fees) and solid waste collection services provided to residential properties. Expenditures are the payments to Northern IL Disposal for collection of residential solid waste including landscape waste and transfers to the General Fund. The IEPA approved landfill expands on in July 2012. The City is responsible for the cost of exhumation of Cell #1 and improvements to Mufford Rd.

**CITY OF ROCHELLE
ELECTRIC FUND
CY 2018 BUDGET SUMMARY**

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						7,928,015
REVENUES						
Residential	6,352,793	4,377,412	6,611,588	4,221,876	6,332,814	6,411,012
Commercial	5,938,217	4,035,919	8,110,338	3,698,068	5,547,102	5,747,102
Industrial	23,129,857	16,390,774	25,000,000	15,952,162	23,928,243	24,467,166
City Departments	111,796	80,977	123,879	75,483	113,224	113,224
Public Street Lighting	228,286	103,145	212,887	103,109	154,863	154,863
RMU Departments	460,584	333,842	489,891	366,849	550,273	558,273
Penalties	324,517	194,709	320,000	189,289	283,933	283,933
Energy Credits	289,745	89,238	260,000	-	-	-
Tariff	927,707	1,192,365	1,800,000	1,373,737	1,827,070	2,100,000
Miscellaneous Income	145,882	58,108	120,000	340,398	452,726	120,000
Interest Income	28,528	19,032	28,000	27,363	36,392	28,000
Reimbursement from Water/WR/SW	46,468	124,522	210,000	140,000	210,000	210,000
Grant Revenue	-	-	-	-	-	-
Loan Repayment	493,048	32,828	51,505	34,508	45,895	51,000
Transfer from DIE	4,153,383	-	-	-	-	-
Revenue Bond Proceeds	-	-	-	-	-	-
TOTAL	42,630,811	27,012,869	41,336,088	26,522,842	39,482,335	40,262,373

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
EXPENDITURES						
Generation	584,640	1,019,675	1,509,420	1,111,329	1,454,338	1,697,144
Purchased Power	23,614,747	14,751,381	24,301,150	15,282,494	21,089,796	22,600,150
Peaker Plant	98,726	1,060,736	130,054	404,133	429,537	139,730
Gen Sets	2,207,921	285,897	384,000	233,137	327,173	407,000
Gas Turbine	78,810	40,037	71,000	42,066	53,951	71,200
Transmission	1,513,849	2,235,253	4,430,019	1,591,375	5,005,931	3,855,195
Electric Distribution	8,829,911	6,427,967	4,561,452	3,613,346	4,776,539	5,122,705
Customer Accounting	600,092	397,846	629,853	357,999	612,968	815,430
Utility Engineering	178,165	130,001	281,682	108,427	139,954	585,548
Utility Administration	3,943,331	3,943,331	5,092,263	3,381,804	4,800,468	4,782,520
TOTAL	41,643,992	30,292,124	41,370,893	26,105,910	38,690,655	39,856,822

ENDING BALANCE DECEMBER 31, 2018

8,333,766

**CITY OF ROCHELLE
CY 2018 BUDGET
EXPENDITURE SUMMARY**

DESCRIPTION	Personnel Services	Contractual Services	Supplies	Capital Outlay	Debt Service	Transfers and Refunds	Total
ELECTRIC							
Generation	629,743	45,101	532,300	490,000	-	-	1,697,144
Purchased Power	-	22,599,000	1,150	-	-	-	22,600,150
Peaker Plant	-	9,730	130,000	-	-	-	139,730
Gen Sets	-	2,000	285,000	120,000	-	-	407,000
Gas Turbine Plant	-	8,700	62,500	-	-	-	71,200
Transmission	194,209	2,660,986	-	1,000,000	-	-	3,855,195
Electric Distribution	1,821,705	870,700	321,500	2,108,800	-	-	5,122,705
Customer Accounting	304,238	241,067	59,125	11,000	-	-	615,430
Utility Engineering	164,629	22,952	6,000	371,967	-	-	565,548
Utility Administration	184,809	911,411	16,300	-	1,692,973	1,977,027	4,782,520
TOTAL	3,299,333	27,371,647	1,413,875	4,101,767	1,692,973	1,977,027	39,856,622

**CITY OF ROCHELLE CY 2018
Personnel Summary
Budgeted Positions (FTE)**

<u>FUND/DEPARTMENT/TITLE</u>	<u>Current</u>	<u>Proposed</u>
ELECTRIC FUND		
UTILITY ADMINISTRATION		
Utility Accountant	1	1
GENERATION		
Lead Operator/Maintenance	1	1
Operator/Maintenance	5	5
Seasonal Maintenance	0	0
ELECTRIC OPERATIONS		
Superintendent	1	1
Asst Superintendent	1	1
Crew Leader	4	4
Line Person	5	4
Line Person Apprentice	3	3
Storekeeper A	1	1
Custodian	1	1
Summer Help (2)	0.5	0.5
CUSTOMER SERVICE		
Supervisor	1	1
Billing Coordinator	1	1
Representative	2	2
Representative Part-Time	0.5	0.5
UTILITY ENGINEERING		
Engineering Technician of Services & Support	1	2
Total Full-Time	<u>29</u>	<u>28</u>
Total Part-Time	<u>2</u>	<u>2</u>

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: Enterprise Funds 54-10

DEPT: Electric Operations, Ninth Street Generation Plant

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
Salaries	450,385	280,396	492,586	321,874	428,092	439,364
Overtime	-	42,699	-	-	-	-
Social Security Taxes	32,790	24,258	37,683	23,548	32,260	33,611
Workmen's Compensation	16,033	11,453	14,778	11,961	14,778	14,778
Retirement	52,340	37,191	62,115	37,937	50,456	52,460
Health Insurance	58,989	46,156	67,070	46,120	61,339	86,530
Other Employee Benefits	3,097	588	4,500	1,060	1,500	3,000
TOTAL	613,634	442,741	678,732	442,500	588,425	629,743
CONTRACTUAL SERVICES:						
Telephone	3,461	7,900	2,500	2,170	2,886	3,000
Network Administration	13,359	10,990	22,888	15,259	20,294	7,101
Property & Liability Insurance	24,705	17,520	33,000	16,161	21,494	25,000
Other Prof Serv - Contract Maintenance	-	-	25,000	-	250	10,000
TOTAL	41,525	36,410	83,388	33,590	44,924	45,101
SUPPLIES:						
Fuel	122,104	103,495	120,000	103,893	110,000	120,000
Title V Operating Permit	12,300	-	12,300	-	12,300	12,300
Operation	249,473	46,183	125,000	111,326	140,063	125,000
Maintenance	429,227	190,570	260,000	238,465	317,158	275,000
TOTAL	813,104	340,248	517,300	453,684	579,521	532,300
CAPITAL OUTLAY:	(883,623)	200,276	230,000	181,555	241,468	490,000
TOTAL EXPENDITURES	584,640	1,019,675	1,509,420	1,111,328	1,454,338	1,697,144

Commentary

The Ninth Street Generation Plant budget covers the 8 generating units located in the power plant immediately west of the 7th Street overpass. The plant has a current rated capacity of 12,500 KW for peak shaving (Rice-Neshap compliant engines). The plant is used for peak shaving and emergency operations. Funds also include maintenance for several units. Major expenditures include salaries and benefits for the plant's 6 employees and plant fuel. Funds are also budgeted to pay for a Title V operating permit required by Federal law.

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: Enterprise Funds 54-20

DEPT.: Purchased Power

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
CONTRACTUAL SERVICES:						
Purchased Power	23,611,757	14,750,429	24,300,000	15,281,595	21,088,601	22,599,000
TOTAL	23,611,757	14,750,429	24,300,000	15,281,595	21,088,601	22,599,000
SUPPLIES:						
Operation	2,990	952	1,150	899	1,195	1,150
Maintenance	-	-	-	-	-	-
TOTAL	2,990	952	1,150	899	1,195	1,150
CAPITAL OUTLAY:						
	-	-	-	-	-	-
TOTAL EXPENDITURES	23,614,747	14,751,381	24,301,150	15,282,494	21,089,796	22,600,150

<i>Commentary</i>
Decrease in power cost from NIMPA expected to be \$1,215,000 Also a contract was negotiated with Nextera to reduce power cost.

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: Enterprise Funds 54-30
 DEPT: Peaker Plant

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
CONTRACTUAL SERVICES:						
Title V Operating Permit	6,230	-	6,230	-	6,230	6,230
Property & Liability Insurance	3,721	2,781	3,824	2,891	3,579	3,500
TOTAL	9,951	2,781	10,054	2,691	9,809	9,730
SUPPLIES:						
Fuel	2,412	33,050	25,000	21,089	25,000	25,000
Operation	20,317	95,582	35,000	40,414	53,750	50,000
Maintenance	64,046	49,297	50,000	339,203	340,000	55,000
TOTAL	86,775	177,909	110,000	400,706	418,750	130,000
CAPITAL OUTLAY:	-	880,046	10,000	738	978	-
TOTAL EXPENDITURES	96,726	1,060,736	130,054	404,133	429,537	139,730

<i>Commentary</i>
The Peaking units with 4 MW of capacity are located on Caron Road, North of the Caron Road Substation The facility is used for peak shaving and emergencies
Funds are budgeted for limited summer operations - these units can not be run in winter as they are water cooled

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: Enterprise Funds 54-35
DEPT: Gen Sets

DESCRIPTION	FY 15-16 ACTUAL	MAY DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Project on	CY 2018 BUDGET
CONTRACTUAL SERVICES:						
Title V Operating Permit	-	-	2,000	-	2,000	2,000
Property & Liability Insurance	-	-	-	-	-	-
TOTAL	-	-	2,000	-	2,000	2,000
SUPPLIES:						
Fuel	80,652	182,000	150,000	95,565	127,101	135,000
Operation	-	-	42,000	-	500	25,000
Maintenance	63,677	46,368	110,000	137,572	137,572	125,000
TOTAL	144,329	228,368	302,000	233,137	265,173	285,000
CAPITAL OUTLAY:	2,063,592	67,528	60,000	-	60,000	120,000
TOTAL EXPENDITURES	2,207,921	285,897	364,000	233,137	327,173	407,000

<i>Commentary</i>
Six units with a rated capacity of 12 MW are located along Caron Road west of the Caron Road Substat on. These units are black start units for reliability for cold storage facilities and will be used for our 10 critical peak days with PJM and ComEd

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: Enterprise Funds 54-40
DEPT: Gas Turbine Plant

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
CONTRACTUAL SERVICES:						
Property & Liability Insurance	2,787	1,913	2,300	1,843	2,300	2,500
Title V Operating Permit	6,164	-	6,200	-	6,200	6,200
Leases and Rentals	-	-	-	-	-	-
TOTAL	8,951	1,913	8,500	1,843	8,500	8,700
SUPPLIES:						
Fuel	17,515	20,184	20,000	24,766	24,766	25,000
Operation	16,752	-	15,000	167	350	12,500
Maintenance	33,592	17,940	27,500	15,290	20,335	25,000
TOTAL	67,859	38,124	62,500	40,223	45,451	62,500
CAPITAL OUTLAY:	-	-	-	-	-	-
TOTAL EXPENDITURES	76,810	40,037	71,000	42,066	53,951	71,200

Commentary

The costs associated with the GT1 Gas Turbine located on Caron Road north of the Caron Road Substation with 3 MW of capacity includes fuel for 100 hours of operation. The Turbine is only used for peak shaving and emergency operations.

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: Enterprise Funds 54-50
DEPT: Transmission

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
Salaries	3,174	11,204	51,666	28,260	37,585	155,000
Social Security Taxes	-	2,152	2,405	1,965	2,613	11,858
Workmen's Compensation	-	-	-	-	-	-
Retirement	-	3,429	3,835	3,158	4,200	18,507
Health Insurance	1,713	5,023	6,127	4,632	6,160	6,344
Other Employee Benefits	10,630	10,630	5,000	-	100	2,500
TOTAL	15,517	32,438	69,033	38,015	50,658	194,209
CONTRACTUAL SERVICES:						
Network Admin	-	-	10,986	7,324	10,986	10,986
Transmission	1,498,132	1,732,280	1,700,000	939,749	2,138,000	2,200,000
Outside Engineering	-	-	75,000	-	-	-
Legal	-	31,265	-	-	-	-
Outside Other Prof Services	-	392,686	75,000	606,287	806,287	450,000
TOTAL	1,498,132	2,156,231	1,860,986	1,553,360	2,955,273	2,660,986
CAPITAL OUTLAY:	-	48,584	2,500,000	158,296	2,000,000	1,000,000
TOTAL EXPENDITURES	1,513,649	2,235,263	4,430,019	1,591,375	5,005,931	3,855,195

<i>Commentary</i>
Capital would be to gain easements and property for new transmission line and two substations

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: Enterprise Funds 54-60

DEPT: Electric Operations: Distribution

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
Salaries	1,084,319	644,098	1,087,214	760,659	1,011,676	1,248,092
Social Security Taxes	87,197	62,068	100,952	72,823	96,854	95,479
Workmen's Compensation	57,259	40,902	58,769	42,718	56,814	58,769
Retirement	131,126	99,467	175,107	115,972	154,242	149,022
Health Insurance	221,499	159,866	312,565	184,887	245,899	257,843
Other Employee Benefits	17,518	3,282	17,500	4,538	5,000	12,500
TOTAL	1,688,918	1,009,683	1,732,107	1,181,597	1,670,485	1,821,705
CONTRACTUAL SERVICES:						
Network Administration	80,154	48,346	85,145	56,763	75,494	75,000
Telephone	10,252	8,596	10,000	9,111	12,117	12,000
Property and Liability Insurance	67,013	48,825	60,000	42,082	55,989	57,000
Sub-Station Expense	250,420	108,142	95,000	93,028	123,727	110,000
Overhead Line Expense	6,974	850	145,000	505	671	20,000
Underground Line Expense	3,844	722	15,000	7	100	15,000
Street Lighting & Signal Expense	18,959	7,514	12,000	10,296	13,693	12,000
Rent	10,290	10,290	2,500	6,502	8,647	6,700
Meter Expense	177,580	52,715	15,000	68,859	91,582	55,000
Meter Reading	(6,222)	374	5,000	3,344	4,447	4,500
Customer Installations Expense	2,510	1,715	25,000	976	1,296	1,500
Misc Distribution Expenses	441,695	406,617	200,000	220,267	292,957	250,000
Engineering	-	-	67,200	248,196	300,000	250,000
TOTAL	1,063,469	694,706	736,845	769,936	980,700	870,700
SUPPLIES - MAINTENANCE:						
Structures	-	-	15,000	-	500	1,500
Sub-Station Equipment	8,933	2,169	25,000	-	500	20,000
Overhead Line Expense	178,521	230,016	50,000	139,838	185,984	175,000
Underground Line Expense	2,956	12,293	25,000	(447)	250	115,000
Line Transformers	(1,078)	9,429	10,000	8,683	11,548	10,000
TOTAL	189,332	253,907	125,000	148,074	198,782	321,600
CAPITAL OUTLAY:	5,978,192	4,469,671	1,967,500	1,523,739	2,026,572	2,108,800
TOTAL EXPENDITURES	8,829,911	6,427,967	4,561,452	3,613,346	4,776,639	5,122,705

Commentary

The Electric Operations division is responsible for operating and maintaining our overhead and underground electrical facilities. Personnel Services include salaries and benefits for the division's 12 current full-time employees.

Major operating expenses are contractual services and the purchase of supplies and materials necessary to maintain the overhead and underground distribution system.

Additional engineering is budgeted for electric system studies and required improvements.

The capital budget includes engineering of the 5 kV system phase II, sectionalizing the distribution system, and a new bucket truck.

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: Enterprise Funds 54-70

DEPT: Customer Accounting

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
Salaries	228,329	161,973	209,220	144,506	209,220	216,134
Social Security Taxes	9,689	6,117	16,005	6,887	16,005	16,534
Workmen's Compensation	-	-	-	-	-	-
Retirement	16,702	10,530	26,383	10,524	26,383	25,806
Health Insurance	59,987	43,446	84,835	36,843	84,635	45,763
Unemployment	786	283	500	615	615	-
TOTAL	316,473	222,329	336,743	199,176	336,868	304,238
CONTRACTUAL SERVICES:						
Network Administration	31,171	17,584	36,821	24,414	36,621	17,752
Maintenance - Building	3,143	971	4,000	1,274	4,000	24,000
Maintenance - Equipment	-	-	945	-	-	-
Maintenance - Vehicle	124	-	-	-	-	-
Maintenance - Grounds	247	50	525	424	525	550
Uncollectible Accounts	50,000	33,333	50,000	33,333	50,000	50,000
Professional Services	81,971	48,815	52,265	28,125	52,265	78,265
Janitorial Service	11,401	6,080	13,104	6,460	10,000	12,000
Postage	28,069	29,098	44,000	20,811	44,000	42,000
Leases and Rentals	2,731	1,168	3,500	1,754	3,500	3,500
Training	6,601	5,391	6,000	-	6,000	6,000
Tuition	6,124	4,670	6,500	7,974	7,974	3,000
Telephone	3,524	2,231	4,000	2,030	4,000	4,000
TOTAL	205,106	149,191	221,460	126,599	218,885	241,067
SUPPLIES - MAINTENANCE:						
Maintenance Supplies - Building	310	477	400	20	400	400
Maintenance Supplies - Equipment	274	-	-	100	100	-
Office Supplies	20,432	13,756	25,725	9,890	25,725	25,725
Microcomputer Software	-	-	500	-	-	-
Community Relations/Advertising	24,144	11,536	32,025	11,612	18,000	32,000
Miscellaneous	593	557	1,000	-	1,000	1,000
TOTAL	45,753	26,326	69,650	21,622	46,225	69,125
CAPITAL OUTLAY:						
Furniture and Equipment	23,398	-	3,500	738	3,500	3,500
Other Improvements	10,362	-	8,500	9,867	8,500	7,500
TOTAL	33,760	-	12,000	10,603	12,000	11,000
TOTAL EXPENDITURES	600,092	397,846	629,853	357,999	612,968	616,430

Commentary

The Customer Accounting Division is responsible for handling customer payments and billing for RMU Services. Marketing efforts are also coordinated along with all customer relations are managed through this office. Personnel Services include salaries and benefits for the department's 5 permanent employees.

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: Utility - 64-80
DIVISION: Utility Engineering

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
Salaries	78,306	68,783	114,172	57,311	76,223	105,828
Employee Health Plan	23,784	13,248	42,317	13,250	17,822	38,089
Unemployment Insurance	-	-	-	-	-	-
Social Security Taxes	5,048	4,822	8,466	3,899	5,185	8,096
Retirement	8,828	8,016	14,666	6,517	8,667	12,638
TOTAL	116,964	94,869	179,621	80,977	107,897	184,629
CONTRACTUAL SERVICES:						
Maintenance Service - Software	-	-	-	-	-	-
Network Administration	13,359	8,792	18,311	12,557	16,700	14,202
Contractor	-	-	-	3,306	3,306	1,500
Other Professional Services	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Telephone	2,081	2,581	3,500	2,015	2,679	2,750
Travel	-	-	2,500	2,813	2,813	2,000
Training	-	4,734	3,500	109	109	2,500
TOTAL	15,440	16,107	27,811	20,800	25,607	22,962
SUPPLIES:						
Office Supplies and Expenses	-	660	1,500	-	-	1,000
Operating Supplies	673	12	-	-	-	-
Microcomputer/Software	44,088	18,353	22,500	6,650	6,650	5,000
Miscellaneous Expenses	-	-	250	-	-	-
TOTAL	44,761	19,025	24,250	6,650	6,650	6,000
CAPITAL OUTLAY:						
Equipment	-	-	50,000	-	-	371,967
TOTAL	-	-	50,000	-	-	371,967
TOTAL EXPENDITURES	176,165	130,001	281,682	109,427	139,954	566,648

<i>Commentary</i>
The Engineering Division is responsible for providing electrical engineering services for RMU
Personnel Services include salaries and benefits for the division's two full time employees
GIS software upgrades are budgeted under Supplies
Capital includes SCADA additions including remote access for field crews

CITY OF ROCHELLE EXPENDITURE SUMMARY

FUND: Enterprise Funds 54-90
DEPARTMENT: Utility Administration

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
PERSONNEL:						
Salaries	181,581	181,581	182,500	84,195	126,292	130,803
Social Security Taxes	12,607	12,607	13,961	6,335	9,502	10,006
Workmen's Compensation	1,095	1,095	913	7,601	11,401	1,000
Retirement	20,459	20,459	23,013	1,622	2,433	15,618
Health Insurance	28,688	28,688	42,500	11,716	17,574	27,382
TOTAL	244,430	244,430	262,887	111,469	167,202	184,809
CONTRACTUAL SERVICES:						
Network Administration	17,812	17,812	22,888	15,259	22,888	17,752
Administrative Services	223,748	223,748	329,223	219,482	329,223	341,859
Economic Development	168,054	168,054	137,922	91,572	137,358	-
Telephone	2,564	2,564	1,500	1,027	1,540	-
Property and Liability Insurance	76,576	76,576	84,000	66,333	99,499	100,000
Outside Services Employed	12,500	12,500	500	-	-	-
Outside Accounting Service	34,662	34,662	28,000	27,270	27,270	28,000
Engineering - Control Centers Day Aft	47,420	47,420	300,000	83,600	250,800	300,000
Legal	18,018	18,018	15,000	14,934	15,000	15,000
Outside Data Processing	-	-	75,000	-	-	-
Other Professional Services	47,349	47,349	25,000	38,133	57,199	25,000
Energy Efficiency Initiative	89,248	89,248	80,000	50,416	80,000	80,000
Travel	40	40	-	40	40	3,000
Training	375	375	-	-	-	1,000
Maint Service - Building	388	388	-	-	-	-
Maint Service - Vehicle	490	490	-	-	-	-
Janitorial	380	380	-	-	-	-
Admin Other Professional Services	4,900	4,900	-	-	-	-
Printing	-	-	-	58	58	-
Conference	1,251	1,251	-	-	-	-
Utilities	10,374	10,374	8,500	9,285	13,927	-
Other Service Charges	128	128	150	80	120	-
Miscellaneous	27	27	-	-	-	-
TOTAL	756,304	756,304	1,107,683	617,489	1,034,922	911,411
SUPPLIES:						
Supplies - Vehicle	-	-	-	100	-	-
Admin Operating Supplies	-	-	-	40	-	-
Software	97	97	-	-	-	-
Community Relations	3,222	3,222	-	191	-	-
Franchise Agreement	1,550	1,550	-	833	-	-
Advertising	4,245	4,245	-	-	-	-
Fiscal Agent Fee	3,803	3,803	1,300	750	1,125	1,300
Memberships	25,921	25,921	15,000	10,626	10,626	15,000
Miscellaneous Supplies	9,257	9,257	1,500	1,800	2,700	-
TOTAL	48,095	48,095	17,800	14,340	14,451	16,300
DEBT SERVICE:						
Principal	645,000	645,000	600,000	600,000	600,000	630,000
Interest	654,165	654,165	608,090	405,393	608,090	589,640
TOTAL	1,299,165	1,299,165	1,208,090	1,005,393	1,208,090	1,219,640
DEBT SERVICE TO DIE FUND:						
Required Payments	-	-	360,000	160,000	240,000	240,000
DIE Reimbursement Payment	-	-	233,333	184,600	233,333	233,333
TOTAL	-	-	593,333	344,600	473,333	473,333
CAPITAL OUTLAY:						
	5,000	5,000	-	-	-	-
TRANSFERS:						
To General Fund - Direct	1,590,337	1,590,337	1,902,470	1,268,313	1,902,470	1,977,027
TOTAL	1,590,337	1,590,337	1,902,470	1,268,313	1,902,470	1,977,027
TOTAL EXPENDITURES	3,943,331	3,943,331	5,092,263	3,361,804	4,800,468	4,782,520

Commentary

Funds are budgeted to meet the Debt Service payments on the outstanding electric system bonds

**CITY OF ROCHELLE 2018 BUDGET
CAPITAL OUTLAY SUMMARY**

FUND: ENTERPRISE FUND

DESCRIPTION	Amount
ELECTRIC FUND	
ELECTRIC OPERATIONS	
GENERATION	
Parts for Fairbanks	40,000
LSV-16-GDT top end overhaul, purchase new MCC for Cooper engines	400,000
Units 6/7 blowers	50,000
Silencers Cats 13-15	120,000
Sub-Total	610,000
TRANSMISSION	
Easements and land purchase for substation and 5 miles of transmission lines	1,000,000
Sub-Total	1,000,000
DISTRIBUTION	
Personnel Salaries	433,800
Electric Meter Blanket	15,000
Transformer Blanket	40,000
Street Lighting Blanket	62,500
Security Lighting Blanket	10,000
Overhead Distribution Blanket	125,000
Underground Distribution Blanket	125,000
Computer Equipment and Storage Server	2,500
Convert the 5kV Systems to 15kV Systems	600,000
Substations	150,000
Engineering the 5kV System - Phase II	145,000
Replace bucket truck	232,000
Coordination of the System	168,000
Sub-Total	2,108,800
UTILITY ENGINEERING	
Computer Hardware/Software/Outage system/SCADA system for mobile application	371,957
TOTAL CAPITAL OUTLAY	4,090,767

**CITY OF ROCHELLE 2018 BUDGET
CAPITAL OUTLAY SUMMARY**

FUND: ENTERPRISE FUND

DESCRIPTION	Amount
ELECTRIC FUND	
ELECTRIC ADMINISTRATION CUSTOMER SERVICE	
Furniture and Equipment	3,500
Repace AC/Heating Unit	7,500
Sub-Total	<u>11,000</u>
TOTAL CAPITAL OUTLAY	<u>11,000</u>

**CITY OF ROCHELLE
TECH CENTER/ADVANCED COMMUNICATIONS FUND**

FUND NUMBER: 55

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						(863,399)
TECH CENTER REVENUES:						
00-38201 Telecommunication Leases	54,126	36,852	55,278	36,692	55,038	56,890
00-38202 Commercial Fiber Leases	443,125	297,591	446,376	143,622	446,376	459,767
00-38203 Commercial Colocation Lease	602,198	401,320	641,980	401,320	641,980	661,239
00-38204 Internal Colocation Lease	81,680	21,120	31,680	21,120	31,680	32,630
00-35300 Penalties	4,842	4,424	2,500	(1,158)	-	-
00-38100 Interest Income	335	189	250	262	250	250
00-38901 Miscellaneous Income	-	-	-	-	-	-
TOTAL	1,186,305	761,497	1,178,064	601,860	1,175,324	1,210,676

COMMUNICATION REVENUES

32-37311 Internet Revenue - Dial-Up	11,750	7,283	9,000	8,227	9,340	5,000
32-37314 Internet Revenue - Fiber/Fixed Connections	124,228	87,861	156,200	78,753	156,000	160,686
32-37312 Internet Revenue - Fixed Wireless	13,030	3,274	9,000	4,116	4,500	-
32-37315 Internet Revenue - WI-FI Network	36	-	-	-	-	-
32-37313 Microwave Circuit	116	-	-	-	-	-
32-37350 Mailboxes	2,272	1,432	2,153	1,407	2,100	2,100
32-37330 Internet Revenue - Web Site Hosting	5,851	4,091	8,289	3,730	8,250	8,538
32-37315 Voice Over IP	1,576	23	1,543	674	1,500	1,500
32-37360 Penalties	2,869	1,570	1,979	1,867	1,979	2,000
32-37313 Data Services	5,748	-	5,748	3,353	5,800	5,800
32-37310 Network Internet Access	20,398	-	20,398	11,898	20,200	22,000
32-38112 Interest Income	-	-	-	-	-	-
32-38901 Miscellaneous	-	133	-	-	-	-
TOTAL	187,872	106,647	214,308	112,025	209,669	207,624

TOTAL REVENUE

1,418,200

TOTAL AVAILABLE

554,801

TECH CENTER EXPENDITURES:

PERSONNEL

00-42100 Salaries	129,712	90,450	135,099	87,701	135,099	96,457
00-45100 Employee Health Plan	25,827	18,615	29,409	25,861	29,409	19,035
00-45300 Unemployment Insurance	-	-	-	296	296	-
00-48100 Social Security Taxes	8,505	6,274	10,335	6,089	10,335	4,174
00-46300 Retirement	15,113	29,229	17,035	10,472	17,035	7,160
TOTAL	179,168	144,567	191,878	130,420	192,174	126,826

CONTRACTUAL SERVICES

00-51100 Maint Service (Bldg)	-	-	-	-	-	-
00-51200 Maint Service (Equip)	17,377	4,248	18,000	2,925	3,500	19,000
00-51300 Maint Service (Vehicle)	-	-	1,200	-	-	-
00-51700 Maintenance (Grounds)	81	-	7,800	-	-	7,800
00-61100 Maintenance (Building)	-	-	-	-	-	-
00-61200 Maintenance (Equipment)	2,117	-	3,200	-	-	-
00-52900 Maintenance (Other)	5,350	39,586	2,600	18,959	18,959	3,600
00-53300 Legal	-	-	-	144	144	-
00-53700 Network Admin	66,795	26,376	54,932	36,621	54,932	71,010
00-99964 Administrative Services	8,082	8,000	11,998	7,561	11,998	11,604
00-54900 Other Professional Services	37,648	29,329	40,000	20,127	40,000	40,000
00-55200 Telephone	2,218	1,724	6,500	1,238	6,500	5,200
00-56200 Travel	-	-	-	-	-	-
00-57100 Utilities	289,034	196,547	301,000	176,826	264,939	270,000
00-59200 General Insurance	-	-	-	8,147	8,147	-
TOTAL	428,703	306,809	447,230	272,349	409,119	426,214

SUPPLIES

00-81200	Maintenance Equipment	-	2,772	-	1,803	1,803	1,500
00-65100	Office Supplies	3,303	2,889	2,500	2,652	2,700	2,500
00-65200	Operating Supplies	3,112	708	1,500	3,112	3,500	3,500
00-65400	Janitorial Supplies	-	-	1,600	-	750	1,000
	TOTAL	6,418	6,169	5,600	5,764	6,950	7,000

DEBT SERVICE

00-71000	Loan Repayment	210,000	220,000	230,000	230,000	230,000	240,000
00-72000	Prin & Interest - Interfund Loan	51,505	34,337	51,505	34,337	51,505	51,500
00-72100	Interest Expense - Debt Cert	159,898	100,772	148,810	92,659	149,810	138,989
	TOTAL	421,203	355,109	430,316	356,996	431,315	430,489

CAPITAL OUTLAY

00-81000	Land	-	-	-	-	-	-
00-82000	Building	171,911	-	-	-	-	-
00-83000	Equipment	19,470	15,431	60,000	-	45,000	40,000
00-87000	Furniture	-	-	-	-	-	-
	TOTAL	191,381	15,431	60,000	-	45,000	40,000

TOTAL TECH CENTER EXPENDITURES

1,226,860	827,085	1,135,023	765,529	1,084,568	1,032,529
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COMMUNICATION EXPENDITURES:**PERSONNEL**

32-42100	Salaries	73,812	94,828	129,182	89,981	129,162	131,924
32-45100	Employee Health Plan	15,715	19,012	42,317	18,390	41,733	26,728
32-45300	Unemployment Insurance	563	188	400	316	400	-
32-46100	Social Security Taxes	7,075	6,243	9,881	6,233	9,881	10,092
32-46300	Retirement	11,278	10,508	16,287	10,507	16,287	15,752
	TOTAL	108,443	130,679	198,047	125,427	197,463	184,496

CONTRACTUAL SERVICES

32-51200	Maint Service (Equip)	71	319	1,500	-	1,500	1,500
32-51300	Maint Service (Vehicle)	-	-	-	-	-	-
32-51700	Maintenance (Grounds)	3,382	-	-	-	-	-
32-52000	Maintenance (Software)	8,179	-	-	-	-	-
32-52900	Maintenance (Other)	-	-	-	616	-	-
32-53700	Network Admin	22,265	6,594	13,733	7,005	13,733	-
32-99900	Administrative Services	8,000	-	-	-	-	-
32-63900	Contractor	125	-	-	-	-	-
32-54900	Other Professional Services	7,497	2,824	2,500	4,577	4,577	2,500
32-55100	Postage	76	-	-	96	-	-
32-55200	Telephone	4,435	3,306	4,407	2,653	4,407	2,900
32-55300	Publishing	-	-	-	-	-	-
32-56100	Dues	-	-	-	-	-	-
32-56200	Travel	1,275	584	1,000	901	1,000	1,000
32-56300	Training	-	-	-	1,850	-	2,500
32-57100	Utilities	4,906	3,821	6,500	3,698	6,500	-
	TOTAL	60,211	17,448	29,840	21,394	31,717	10,400

SUPPLIES

32-61200	Maintenance Equipment	31	100	2,500	28	2,500	2,500
32-65100	Office Supplies	17	430	250	71	250	250
32-65200	Operating Supplies	2,935	1,252	1,100	1,001	1,100	1,200
32-65500	Automobile Fuel/Oil	785	492	500	334	500	-
32-67100	Books	-	-	-	-	-	-
32-67200	Periodicals	-	-	-	-	-	-
32-68300	Electronic Formats	19	109	-	-	-	-
32-68400	Microcomputer/Software	250	708	750	1,110	1,200	1,500
32-91100	Community Relations	-	-	-	-	-	-
32-92900	Miscellaneous Expense	(354)	1,713	-	-	-	-
32-93000	Uncollectible Expense	(955)	837	-	(311)	(311)	-
	TOTAL	2,728	6,739	6,100	2,205	6,239	6,450

DEBT SERVICE

32-71000	Loan Repayment	55,139	36,425	-	-	-	-
32-72000	Interest - Interfund Loan	832	445	-	-	-	-
	TOTAL	55,971	36,870	-	-	-	-

CAPITAL OUTLAY

32-17400	Equipment	4,132	2,311	3,500	-	2,500	3,500
32-87000	Furniture	-	-	-	-	-	-
TOTAL		4,132	2,311	3,500	-	2,500	3,500
TOTAL COMMUNICATION EXPENDITURES		231,485	192,947	236,287	149,026	236,919	203,848
TOTAL EXPENDITURES							1,238,375
ENDING BALANCE DECEMBER 31, 2018							(581,574)

Commentary

This fund was created to document the revenues and expenses associated with the development of the RMU Technology Center. The fund does include the costs associated with the construction of the Technology Center, debt service, and fiber infrastructure. Revenue includes leases for rack space, colocation space, and dark fiber.

**CITY OF ROCHELLE
CY 2018 Personnel Summary
Budgeted Positions (FTE)**

<u>FUND/DEPARTMENT/TITLE</u>	<u>Current</u>	<u>Proposed</u>
TECH CTR/ADVANCED COMMUNICATIONS		
COMMUNICATION SERVICES		
ISP System Administrator	1	1
Telephony Technician	1	1
TECHNOLOGY CENTER		
Superintendent	1	1
Technician	1	0
TOTAL FULL-TIME	<u>4</u>	<u>3</u>
TOTAL PART-TIME	<u>0</u>	<u>0</u>

**CITY OF ROCHELLE
CY 2018 BUDGET
CAPITAL OUTLAY SUMMARY**

FUND: ENTERPRISE FUND

DESCRIPTION	Amount	
TECH CENTER		
Core Switch Replacement	25,000	
Tech Park Marketing	5,000	
Miscellaneous Equipment Replacement	<u>10,000</u>	
		40,000
COMMUNICATION SERVICES		
Switch Upgrades	2,000	
Miscellaneous Equipment Replacement	<u>1,500</u>	
		3,500
TOTAL CAPITAL OUTLAY		<u><u>43,500</u></u>

CITY OF ROCHELLE EXPENDITURE SUMMARY
AIRPORT FUND

FUND NUMBER: 57-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						45,354
REVENUES:						
31100 Property Tax	58,563	63,084	62,043	38,223	62,043	60,678
38100 Interest Income	16	33	20	16	20	20
38200 Hangar Rental	72,949	56,603	90,000	61,466	75,000	77,000
38220 Rental Income	-	4,005	-	-	-	-
38300 Land Lease Income	38,750	16,667	30,000	16,667	32,000	32,000
38900 Other Revenues	19,081	146,694	15,000	8,036	7,500	8,000
38910 Aviation Fuel Revenue	230,489	219,867	250,000	139,885	210,000	240,000
38960 Federal Grant	25,511	4,396	1,192,723	1,881	1,881	1,192,723
39900 Interfund Transfer	-	-	80,000	33,333	80,000	190,000
TOTAL	445,359	611,348	1,719,786	287,506	468,444	1,800,421
TOTAL AVAILABLE						1,845,775
EXPENDITURES:						
PERSONNEL						
421 Salaries - FT	29,835	41,660	62,000	40,926	62,000	63,305
422 Salaries - PT	23,701	18,966	26,000	19,182	26,000	29,326
423 Salaries - OT	2,015	1,187	1,200	62	500	500
451 Employee Health Plan	3,894	18,167	3,948	18,036	28,700	26,729
453 Unemployment Insurance	307	103	250	199	250	250
461 Social Security Contribution	1,837	4,234	6,400	4,091	6,400	7,086
463 Retirement	3,048	7,210	9,700	6,947	11,000	11,060
473 Clothing Acquisition	-	-	100	-	100	100
TOTAL	64,637	91,547	109,598	89,452	132,950	138,356
CONTRACTUAL SERVICES						
511 Maintenance - Building	2,325	7,644	4,000	6,967	7,500	4,000
512 Maintenance - Equipment	7,146	3,272	5,000	1,554	2,300	4,000
513 Maintenance - Vehicle	259	2,236	1,000	141	600	500
517 Maintenance - Grounds	1,614	1,578	3,000	1,715	2,500	2,500
532 Engineering Services	9,171	-	5,000	-	-	1,000
533 Legal Expenses	2,895	185	1,000	846	1,000	1,000
537 Data Processing Expense	9,401	6,594	9,500	9,155	13,733	7,101
549 Other Professional Services	5,789	1,339	2,000	612	1,000	1,000
551 Postage	-	39	-	-	-	-
552 Telephone	1,776	1,394	1,700	1,433	1,800	1,800
553 Publishing	118	-	200	79	150	200
554 Printing	-	-	300	216	216	300
561 Dues	-	252	350	-	-	350
562 Travel Expenses	87	-	1,000	-	1,100	1,100
563 Training	150	-	500	-	-	500
565 Publications	-	-	-	-	-	-
566 Conferences	-	1,151	1,000	-	650	1,000
571 Utilities	24,617	13,610	22,000	13,561	21,000	20,000
592 Insurance	8,100	-	6,500	10,798	10,798	11,000
594 Rentals	4,225	258	500	190	190	500
595 Property Tax	3,514	3,563	3,600	3,615	3,615	3,615
TOTAL	79,184	43,314	68,160	61,081	68,162	61,488
SUPPLIES						
611 Maintenance Supplies - Building	1,594	1,183	1,000	826	1,000	1,000
612 Maintenance Supplies - Equipment	2,220	1,838	4,000	2,289	3,500	3,000
616 Supplies Snow Removal	30	-	1,000	80	500	500
617 Maintenance Supplies - Grounds	2,150	1,825	2,000	(4,283)	500	500
651 Office Supplies	782	915	700	853	900	900
652 Operating Supplies	1,712	482	1,200	631	700	800
654 Janitorial Supplies	256	52	300	149	250	300
655 Automotive Fuel/Oil	6,282	4,273	5,000	3,835	4,500	4,500
656 Aviation Fuel/Oil	216,023	200,588	220,000	146,942	190,000	210,000
661 Safety Supplies	201	644	250	160	160	250
911 Public Relations	120	-	-	-	-	-
929 Miscellaneous	4,271	4,431	2,500	3,192	3,192	2,500
930 Fee Expense - GO Bond	450	450	450	450	450	450
TOTAL	236,092	216,669	238,400	166,125	205,952	224,798
DEBT SERVICE						
710 GO Bond Repayment	30,000	35,000	30,000	-	30,000	35,000
720 Interest Expense - GO Bond	44,367	18,938	32,043	32,043	32,043	25,678
TOTAL	74,367	53,938	62,043	32,043	62,043	60,678
CAPITAL OUTLAY						
810 Land	-	-	-	-	-	-
830 Equipment	-	-	2,000	-	-	-
840 Vehicle	-	-	-	-	-	-
870 Furniture	1,479	-	500	-	-	-
890 Other Improvements	67,158	7,940	1,255,498	12,183	12,183	1,367,996
TOTAL	68,637	7,940	1,257,998	12,183	12,183	1,367,996
TOTAL EXPENDITURE	642,916	413,399	1,736,188	339,894	480,988	1,853,198
ENDING BALANCE DECEMBER 31, 2016						(7,423)

Commentary

The Airport Fund derives its revenue primarily from hangar, land, and house rental in addition to fuel sales. Expenditures are to cover the costs of maintaining and improving the airport grounds and facilities. Personnel expenditures are for one full time and one part time employee. Ramp/Taxway improvements to be completed in 2018 will be funded 95% from State and Federal Grants. There is a transfer from the Retired Fund to the Airport Fund of \$190,000.

**CITY OF ROCHELLE
CY 2018 BUDGET
CAPITAL OUTLAY SUMMARY**

FUND: ENTERPRISE FUND

DESCRIPTION	Amount
AIRPORT FUND	
City's 5% portion of ramp/taxiway refurbishment and painting	62,775
State & Federal portion of ramp/taxiway refurbishment painting	1,192,723
City's 5% portion runway rehabilitation - 2019 Construction	<u>112,500</u>
TOTAL	1,367,998

City's 5% portion of 2018 ramp/txwy, and rway in 2019 paid in 2018

**CITY OF ROCHELLE EXPENDITURE SUMMARY
RAILROAD FUND**

FUND NUMBER: 58-00

DESCRIPTION

BEGINNING BALANCE JANUARY 1, 2018

FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
					784,191

REVENUES:

38100	Interest Income	650	778	300	1,240	1,500	1,500
38900	Switch Absorption Fees	584,531	458,250	850,000	558,824	950,000	950,000
38901	In/Out Storage Switch Fees	116,748	41,023	80,000	78,427	110,000	110,000
38902	Storage Fees	110,883	89,593	80,000	65,308	100,000	100,000
38905	Bond Proceeds	-	-	3,500,000	-	-	-
38950	Grant Revenue	-	-	3,420,000	-	-	8,000,000
38970	Capital Fund Revenue	718,229	381,774	350,000	520,217	700,000	750,000
39000	Other Revenues	8,083	8,083	8,083	8,083	8,083	8,083
	TOTAL	1,548,981	979,581	8,048,383	1,231,898	1,869,583	7,919,583

TOTAL AVAILABLE

8,703,774

EXPENDITURES:

PERSONNEL

421	Salaries	31,487	18,485	27,915	18,244	27,915	117,068
451	Employee Health Plan	10,218	2,393	4,171	2,501	4,171	13,577
453	Unemployment Insurance	334	112	280	63	280	250
461	Social Security Contribution	3,582	1,248	2,100	1,311	2,100	8,958
463	Retirement	5,785	2,022	3,500	2,178	3,500	13,978
	TOTAL	51,386	24,257	37,948	24,297	37,948	153,826

CONTRACTUAL SERVICES:

512	Maintenance Equipment	180	245	3,000	401	2,000	3,000
532	Engineering	122,279	17,467	150,000	3,750	75,000	75,000
533	Legal Expense	33,384	17,956	35,000	6,115	20,000	35,000
541	Marketing	-	-	8,000	-	8,000	20,000
549	Other Professional Services	43,262	82,631	325,000	41,683	85,000	120,000
561	Dues - Lee County Enterprise Zone	15,000	-	25,000	24,504	24,504	24,504
562	Travel Expenses	45	-	2,000	123	2,000	2,000
583	Training	-	-	1,000	-	1,000	1,000
588	Conferences	95	225	2,000	848	2,000	2,000
571	Utilities	499	103	700	-	-	-
592	General Insurance	-	-	5,000	-	5,000	5,000
595	Property Tax	-	-	-	16	16	20
720	Interest Expense - Coated Sands	7,087	-	-	-	-	-
99900	Transfer to General Fund	-	-	137,358	91,572	137,358	60,000
99901	Transfer to Capital Improvement Fund	24,760	230,200	228,800	228,800	228,800	223,188
99902	Transfer to Airport	-	-	80,000	33,333	80,000	180,000
	TOTAL	246,670	348,827	1,008,858	429,124	868,878	760,712

DEBT SERVICE

710	CSS Repayment	285,536	142,488	-	182,424	182,424	-
721	Interest Expense	-	-	-	-	-	-
	TOTAL	285,536	142,488	-	182,424	182,424	-

CAPITAL OUTLAY AND OTHER FINANCING USES

880	Land	70,000	52,059	-	-	500,000	700,000
89340	2018 Tract #5 CIR Yard	-	684,414	-	-	-	-
89347	Co-Op Rail Extension	-	1,875	7,000,000	275,488	420,000	7,000,000
	TOTAL	70,000	718,348	7,000,000	275,488	920,000	7,700,000

TOTAL EXPENDITURES

833,493 1,233,920 8,038,804 911,313 1,809,048 8,614,538

ENDING BALANCE DECEMBER 31, 2018

89,237

Commentary

The City of Rochelle Railroad Fund is used as an economic development tool to drive and retain industrial development. Rail revenues under CY 2018 covered nearly \$800,000 of General Fund expenditures. Salaries have been moved from the Economic Development budget to the Railroad \$60,000 transfer to the General Fund.

CITY OF ROCHELLE
CY 2018 BUDGET
CAPITAL OUTLAY SUMMARY

FUND: ENTERPRISE FUND

DESCRIPTION	Amount
RAILROAD FUND	
Land	700,000
Co-Op Rail Extension	<u>7,000,000</u>
TOTAL	7,700,000

CITY OF ROCHELLE EXPENDITURE SUMMARY
GOLF FUND

FUND NUMBER: 59-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						78,080
REVENUES:						
34700 Golf Rounds	9,765	100,226	118,000	79,165	118,185	118,000
34710 Season Pass	7,610	25,300	32,000	36,694	36,694	32,000
34720 Golf Outings	10	-	-	-	-	-
34730 Cart Rentals	650	39,815	38,000	34,629	41,629	41,000
34740 Cart Season Pass	-	6,608	7,000	-	-	-
38983 Merchandise Sales	1,531	23,792	23,500	12,714	20,214	20,000
38990 Other Revenue	265	81,242	78,500	55,294	82,294	78,500
38980 Beer Sales	-	25,485	-	-	-	-
38981 Banquet Alcohol	-	-	-	-	-	-
38982 Advertising	700	5,055	7,500	4,900	5,600	7,500
38900 Interfund Transfer - City	-	78,747	75,000	50,000	75,000	75,000
TOTAL	20,631	388,250	377,500	273,398	379,598	372,000
TOTAL AVAILABLE						448,080
EXPENDITURES:						
PERSONNEL - PRO SHOP						
10-42200 Salaries - PT	5,424	34,771	40,000	27,007	40,007	40,000
10-45300 Unemployment Insurance	-	-	600	-	600	600
10-46100 Social Security Contribution	-	-	3,060	-	3,061	3,060
TOTAL	5,424	34,771	43,660	27,007	43,668	43,660
CONTRACTUAL SERVICES - PRO SHOP						
10-51100 Maintenance - Building	-	361	500	211	211	500
10-53400 Medical Services	659	270	500	1,219	1,219	1,200
10-55100 Postage	144	89	250	144	194	250
10-56100 Dues	1,500	1,340	3,000	2,225	2,225	2,500
10-57100 Utilities	1,450	10,255	10,600	5,569	9,089	10,600
10-59200 Insurance	709	-	6,000	8,683	11,183	10,000
10-59400 Rentals	3,456	19,050	27,500	21,941	27,941	27,500
TOTAL	7,918	31,386	48,350	39,992	52,042	62,550
SUPPLIES - PRO SHOP						
10-65100 Office Supplies	-	211	750	660	660	750
10-65200 Operating Supplies	11,537	21,398	24,000	16,879	17,379	18,000
10-65400 Janitorial Supplies	34	473	750	1,626	1,826	750
10-91100 Public Relations/Advertising	1,076	2,210	5,000	4,191	4,691	5,000
10-92900 Miscellaneous	356	7,515	3,000	2,359	2,958	3,000
TOTAL	13,904	31,807	35,500	26,715	27,316	27,500
EXPENDITURES:						
PERSONNEL - GOLF COURSE						
00-42100 Salaries - FT	18,296	53,678	81,780	53,454	82,638	84,432
20-42200 Salaries - PT	3,033	40,057	40,000	29,197	40,197	40,000
00-45100 Health Insurance	-	100	600	104	604	600
00-45300 Unemployment Insurance	-	-	600	182	582	600
00-46300 Retirement	1,613	6,377	10,094	6,382	10,382	10,300
00-46100 Social Security Contribution	1,690	9,846	9,183	8,389	9,389	9,500
TOTAL	24,632	110,258	142,257	97,708	143,792	145,432
CONTRACTUAL SERVICES - GOLF COURSE						
20-51100 Maintenance - Building	-	7	150	185	185	150
20-51200 Maintenance - Equipment	3,205	11,047	15,000	10,306	14,806	15,000
20-51700 Maintenance - Grounds	2,501	459	3,000	926	926	3,000
20-53400 Medical Services	613	405	500	-	-	500
20-54900 Other Professional Services	15,524	3,856	1,700	1,690	1,690	1,700
20-57100 Utilities	665	1,476	6,000	1,388	4,388	6,000
20-59400 Rentals	-	35	1,000	240	240	500
TOTAL	22,508	17,285	27,350	14,733	22,233	26,650
SUPPLIES - GOLF COURSE						
20-61700 Maintenance Supplies - Grounds	3,671	10,996	23,000	16,525	23,525	23,000
20-65200 Operating Supplies	2,678	-	-	574	574	500
20-65500 Automotive Fuel/Oil	1,301	8,113	15,000	10,280	14,780	15,000
20-92900 Miscellaneous	1,328	5,682	2,500	545	1,545	2,500
TOTAL	9,178	24,791	40,500	27,925	40,424	41,000
CAPITAL OUTLAY						
00-83000 Equipment	-	35,754	20,000	3,550	3,550	17,500
00-89000 Other Improvements	-	29,232	20,000	24,773	28,573	17,500
TOTAL	-	64,986	40,000	28,323	32,123	35,000
TOTAL EXPENDITURE	82,684	308,272	375,617	281,403	361,897	371,982
ENDING BALANCE DECEMBER 31, 2018						78,080

Commentary

Management and operations of the Fairways Golf Course was transferred from GREDCO Management LLC to the City and Park District on January 1, 2016

**CITY OF ROCHELLE EXPENDITURE SUMMARY
NETWORK ADMINISTRATOR FUND**

FUND NUMBER: 56-40

DESCRIPTION	FY 15-16 ACTUAL	MAY DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						86,183
SOURCES						
38910 Miscellaneous		8,210				
39910 Transfer from Electric Fund	155,855	94,514	196,839	131,228	196,839	127,817
39920 Transfer from Water Fund	22,285	14,287	29,755	19,837	29,755	15,977
39930 Transfer from Water Reclamation Fund	22,285	12,089	25,177	18,785	25,177	15,977
39940 Transfer from General Fund	129,137	59,350	123,597	82,398	123,597	110,084
39960 Transfer from Tech Center/Adv Comm	68,795	28,376	54,932	38,621	54,932	71,010
39970 Transfer from Communications	22,285	8,594	13,733	9,155	13,733	
39980 Transfer from Chamber						
39985 Transfer from Airport Fund	8,908	8,594	13,733	9,155	13,733	7,101
TOTAL REVENUES	440,847	228,014	487,788	305,177	487,788	347,946
EXPENDITURES						
421 Salaries - FT	128,590	51,337	85,743	50,857	85,743	122,234
451 Employee Health Plan	28,750	12,229	21,159	12,513	21,159	38,089
453 Unemployment Insurance	782	281	480	173	480	480
454 Worker's Comp			400		400	400
461 Social Security Contribution	7,771	3,885	5,822	3,658	5,822	9,351
483 Retirement	12,916	6,274	9,597	6,342	9,597	14,595
TOTAL	178,812	73,767	123,201	73,543	123,201	186,129
512 Maintenance Service Equipment			2,000		2,000	2,000
513 Maintenance Service Vehicle			3,000		1,200	2,000
515 Maintenance Service Utility			750			
520 Maintenance Contracts	8,179	4,140	12,700		12,700	34,000
532 Engineering Services			2,000			2,000
999 Administration	8,000					
539 Contractor			1,500			
549 Professional Services	75,547	87,350	80,000	70,770	80,000	80,000
551 Postage	7		50			
552 Telephone	109,476	71,153	64,000	88,098	92,000	75,000
581 Dues			1,500			
582 Travel	4,311	2,053	1,500	987	1,500	1,500
583 Training	25			2,420	4,500	5,000
571 Utilities	9,520	6,999	11,154	6,951	11,000	11,000
572 Colocation Rack Space	50,000					
579 Other Service Charges	128	102	100	80	100	100
584 Lease or Rentals						
TOTAL	285,193	173,298	180,254	189,305	185,000	192,600
812 Maintenance Supplies-Equipment	87	388	1,500		780	1,500
851 Office Supplies	372	912	500	598	897	750
855 Automotive Fuel	909	1,070	2,500			1,200
871 Books			500			
883 Electronic Formats	78	93	1,000	1,367	1,367	1,200
884 PC Application System Software	4,359	3,738	1,500	4,358	4,358	5,000
911 Community Relations		45				
929 Miscellaneous						
TOTAL	5,785	6,255	7,500	6,323	7,382	9,850
174 Equipment	55,923	32,325	57,500	3,873	58,000	41,000
180 Furniture						
TOTAL	55,923	32,325	57,500	3,873	58,000	41,000
TRANSFERS						
TOTAL EXPENDITURES	605,713	285,864	348,455	253,044	371,883	428,379
ENDING BALANCE DECEMBER 31, 2018						5,750

Commentary

The Network Administration Division has been established to identify those costs associated with in-house networks owned by the City. Funds are budgeted under capital outlay for upgrading the existing network in a given year.

**CITY OF ROCHELLE
CY 2018 Personnel Summary
Budgeted Positions (FTE)**

<u>FUND/DEPARTMENT/TITLE</u>	<u>Current</u>	<u>Proposed</u>
NETWORK ADMINISTRATION		
NETWORK ADMINISTRATION		
Network Administrator	1	1
Technician	0	1
TOTAL FULL-TIME	<u>1</u>	<u>2</u>
TOTAL PART-TIME	<u>0</u>	<u>0</u>

**CITY OF ROCHELLE
CY 2018 BUDGET
CAPITAL OUTLAY SUMMARY**

FUND: INTERNAL SERVICE FUND

DESCRIPTION	Amount
NETWORK ADMINISTRATION	
Clarity Server	19,000
Website Updates RMU	10,000
Miscellaneous Equipment	4,500
Switch Replacements	<u>7,500</u>
TOTAL CAPITAL OUTLAY	<u><u>41,000</u></u>

**CITY OF ROCHELLE EXPENDITURE SUMMARY
ADMINISTRATIVE SERVICES FUND**

FUND NUMBER: 64-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						(11,369)
SOURCES						
38910 Miscellaneous	-	2,014	-	80	80	-
39910 Transfer from Electric Fund	223,746	205,408	329,223	219,482	329,223	341,659
39920 Transfer from Water Fund	14,581	13,880	20,329	13,553	20,329	28,815
39930 Transfer from Water Reclamation Fund	27,329	24,272	33,434	22,289	33,434	38,218
39940 Transfer from General Fund	175,322	174,672	235,174	158,783	235,174	196,772
39960 Transfer from Tech Fund	8,082	8,000	11,342	7,561	11,342	11,604
39970 Transfer from Communications	16,000	-	-	-	-	-
39980 Transfer from Insurance Fund	11,000	7,333	11,000	7,333	11,000	11,000
39990 Transfer from Hotel/Motel Fund	1,750	1,167	1,750	1,167	1,750	1,750
TOTAL REVENUES	477,810	436,746	642,252	428,248	642,332	629,818
EXPENDITURES						
421 Salaries Full Time	313,586	328,477	358,750	312,627	400,000	342,000
451 Health Insurance	60,173	46,346	82,819	47,501	66,000	61,000
453 Unemployment Insurance	1,335	446	750	786	1,178	1,000
454 Worker's Compensation	109	73	100	723	1,084	1,000
461 Social Security Taxes	22,152	24,718	27,444	24,495	30,600	26,164
463 Retirement	36,911	27,414	45,238	26,880	47,760	40,835
TOTAL	434,265	427,475	515,102	413,012	546,623	471,999
537 Data Processing Service	13,359	-	-	-	-	-
549 Other Professional Services	62,256	43,350	68,000	54,647	80,000	90,000
551 Postage	253	82	250	48	100	250
552 Telephone	1,665	1,379	2,000	1,131	2,000	2,000
553 Publishing	1,629	1,833	2,000	924	3,000	3,000
561 Dues	2,818	2,533	3,750	1,431	2,500	2,500
562 Travel Expenses	2,158	2,041	4,000	489	3,000	4,000
563 Training Expenses	1,692	1,854	1,250	338	1,000	1,250
564 Tuition Reimbursement	-	-	2,000	-	-	-
565 Publications	1,190	46	100	1,275	1,500	1,000
566 Conference Expenses	-	1,075	3,500	1,498	4,500	4,000
592 General Insurance	-	-	-	5,594	8,400	8,400
579 Other Service Charges	1,728	120	100	90	100	100
TOTAL	88,745	54,113	86,950	67,463	108,100	116,500
651 Office Supplies	7,330	2,607	5,500	4,332	6,497	6,500
652 Operating Supplies	998	516	1,000	541	811	1,000
684 Microcomputer Software	11,186	8,450	5,000	99	250	2,500
929 Miscellaneous General Expenses	963	5,484	1,100	2,838	4,500	5,000
911 Public Relations	8,487	8,869	11,600	1,097	9,000	10,200
TOTAL	29,097	25,925	24,200	8,906	21,058	25,200
830 Capital Outlay - Equipment	1,538	3,279	3,000	-	-	3,000
870 Capital Outlay - Furniture	-	-	-	1,199	-	1,750
890 Capital Outlay - Other	-	-	-	-	-	-
TOTAL	1,538	3,279	3,000	1,199	-	4,750
TOTAL EXPENDITURES	553,645	510,792	629,252	490,580	673,781	618,449
ENDING BALANCE DECEMBER 31, 2018						0

Commentary

Administrative Services provides support for the City and the Utilities, accounts payable, budget preparation, payroll, and general accounting and financial management. Funds are transferred from the General, Electric, Tech Center, and Water/Water Reclamation to cover actual costs. Major expenditures include salaries and benefits for 5 full time employees. Public relations includes funds for employee appreciation and the community newsletter.

**CITY OF ROCHELLE
CY 2018 Personnel Summary
Budgeted Positions (FTE)**

<u>FUND/DEPARTMENT/TITLE</u>	<u>Current</u>	<u>Proposed</u>
ADMINISTRATIVE SERVICES FUND		
Finance Director	1	1
HR Coordinator	1	1
Accounting Generalist	1	1
Staff Liaison	1	1
Marketing and PR Manager	1	1
TOTAL	5	5

**CITY OF ROCHELLE
2018 BUDGET
CAPITAL OUTLAY SUMMARY**

FUND: INTERNAL SERVICE FUND

DESCRIPTION	Amount
ADMINISTRATIVE SERVICES FUND	
Equipment	3,000
Furniture	1,750
TOTAL CAPITAL OUTLAY	4,750

**CITY OF ROCHELLE
FIRE PENSION FUND
BUDGET SUMMARY**

FUND NUMBER: 71-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						8,208,218
REVENUES:						
311 Property Tax	249,942	282,719	384,508	224,592	357,623	380,997
319 Replacement Tax	56,060	62,957	80,355	-	80,355	83,991
320 Investment Income (Loss)	45,382	291,828	250,000	109,108	183,662	250,000
389 Members Contributions	93,373	62,958	98,975	64,558	96,837	98,938
TOTAL	444,757	700,462	793,836	398,258	698,477	813,926
TOTAL AVAILABLE						9,022,143
EXPENDITURES:						
463 Pension Payments	554,623	385,431	616,240	407,886	611,828	630,183
549 Professional Services	21,062	11,138	30,000	24,403	30,000	30,000
720 Investment Expenses	33,027	7,948	5,000	1,237	1,855	5,000
TOTAL	608,711	414,517	651,240	433,525	643,684	665,183
ENDING BALANCE DECEMBER 31, 2018						8,358,960

Commentary

The Fire Pension Fund provides retirement benefits for current and future Fire Department retirees. The primary revenue sources are property tax, member contributions and interest income from investments. The fund's assets are held in reserve to pay future pension obligations and current retiree benefits.

**CITY OF ROCHELLE
POLICE PENSION FUND
BUDGET SUMMARY**

FUND NUMBER: 72-00

DESCRIPTION	FY 15-16 ACTUAL	MAY-DEC 16 ACTUAL	CY 2017 BUDGET	CY 2017 8 months	CY 2017 Projection	CY 2018 BUDGET
BEGINNING BALANCE JANUARY 1, 2018						10,513,375
REVENUES:						
311 Property Tax	294,561	317,724	409,492	252,306	401,753	457,105
319 Replacement Tax	66,066	70,411	90,273	-	90,273	100,769
Investment Income (Loss)	(207,089)	357,814	400,000	341,390	512,085	500,000
389 Members Contributions	137,476	90,544	145,805	92,586	138,879	141,893
TOTAL	291,013	836,493	1,045,570	686,282	1,142,990	1,199,766
TOTAL AVAILABLE						11,713,141
EXPENDITURES:						
463 Pension Payments	837,526	565,736	882,800	575,653	863,628	889,539
Pension Refunds	-	-	-	-	60,606	-
549 Professional Services	82,470	17,314	75,000	59,300	75,000	75,000
720 Investment Expenses	12,509	29,684	15,000	8,716	15,000	15,000
TOTAL	932,505	612,734	972,800	643,669	1,014,234	979,539
ENDING BALANCE DECEMBER 31, 2018						10,733,603

Commentary

The Police Pension Fund provides retirement benefits for current and future Police Department retirees. The primary revenue sources are the property tax, member contributions and interest income from investments. The fund's assets are held in reserve to pay future pension obligations and current retiree benefits.