TABLE OF CONTENTS

MAYOR'S BUDGET MESSAGE

Government Finance Officers Association's 2020 Distinguished Budget Presentation Award

I. EXECUTIVE SUMMARY

Citizen Budget Highlights	9
How to Use This Document	13
Basis of Budgeting	15
The Process, Involvement, Amending	16
Financial Planning	17
Cash Management	22
Employees	24
Capital Equipment and Projects	29
Revenue and Financing Charges	31
Year End Financial Condition	44

II. LEGISLATIVE & MANAGEMENT

Mayor's Office	45
City Council	47
Legal	48
Finance	51
Information Technology	54
Human Resources	56
Board of Election Commissioners	58

III. COMMUNITY & ECONOMIC DEVELOPMENT

Administration	60
Planning	62
Construction & Development Services	65
Development	70
Redevelopment-Tourism	73
Tourism	77
TIF Districts	75

IV. HUMAN SERVICES

Human Services Department	78
Mass Transit	83
Library	85

V. PUBLIC SAFETY

Police	90
Fire	94
911 Communications	99
Board of Fire & Police Commissioners	102

VI. PUBLIC WORKS

Administration	103
Engineering	105
Capital Projects	108
Motor Fuel Tax	111
Streets	112
Traffic	115
Parking	118
Property	120
Equipment	122
Water	124

VII. NON-OPERATING FUNDS

Police and Fire Pension	129
Health	134
Workmen's Compensation	136
Debt Service	137
Risk Management	140
Workforce Investment Board	142
Capital Replacement	143

VIII. SUPPLEMENTAL SCHEDULE

Summary of All Funds	145
Budget Summary by Expenditure Class	146
General Fund Forecast	147
Special Revenue Funds	148
Internal Service Funds	150
Proprietary, Fiduciary, Debt Funds	151
Debt Service	152
EAV's, Levies, Tax Rates	153
Transfers and Purchase of Services	154
Results of Operations	156
Three Year Expenses and Revenues	157
Financial Policies	158
Community Profile	171
Facts and Statistics	175
Glossary	177
Organization Charts	184
Graph and Table Index	191

THE CITY OF ROCKFORD ILLINOIS, USA

Thomas P. McNamara
Mayor
Office of the Mayor

January 2021

Dear Citizens of the City of Rockford,

On behalf of the Rockford City Council and our dedicated staff, I am proud to present the 2021 City of Rockford Budget. This budget is the result of hours of work by City staff and Council members and helps demonstrate our goal of providing the best value and service to our residents, our businesses, and our visitors.

Our budget covers a variety of services and programs that our residents expect and deserve. We continue to focus on public safety—which again represents the largest portion of our budget. Thanks to responsible fiscal management, the Police Department continues to invest in new technology, adding training resources, replacement vehicles and other technology to give the sworn staff the tools they need to address the City's public safety challenges. Looking ahead to 2021, we also will be investing in body-worn cameras for our officers, a much-needed tool to help them in their daily work. We know we are challenged by violent and property crime in our City—our investments in public safety reflect that.

I'm especially pleased we kept our property tax levy flat and that our property tax rate is estimated at $2.8223, a 3.0 percent decrease from the previous year. Maintaining a flat levy leaves more than $2.14 million in revenue the City could otherwise have collected—that money stays where it belongs, in the pockets of property taxpayers.

My administration continues to seek opportunities to grow our economy and strengthen our neighborhoods. As we work on our day-to-day operations, as well as the City's long-range plans, we appreciate the support of our citizens and the dozens of community organizations working to move our community forward.

Very truly yours,

Thomas P. McNamara
Mayor, City of Rockford, Illinois

2021 Budget Timeline Process

Phase 1

- **January 2020** - Fiscal Year Begins.
- **March 2020** - Finance Department prepares preliminary budget estimates and discusses budget policies for the forthcoming year with the Mayor.

Phase 2

- **August 2020** - Finance Department determines budgetary allocations. Departments receive budget packages.
- Departments complete and return budget packages to Finance Department for review.
- Finance Department review Department budgets and prepares a budget draft.
- Mayor's Office reviews budget and presents budget to Council.

Phase 3

- **September 2020 to October 2020** - Finance Committee and Council hold budget hearings with City Departments. Budget discussions held throughout the following months during FInance Committee regular meetings.
- **April 12, 2021** - Council holds State Budget Act public hearing for citizen input.

Phase 4

- **November 30, 2020** - Council adopts 2021-2025 Capital Improvements Program.
- **December 7, 2020** - Appropriation Ordinance and 2021 Budget Committee report adopted by Council.

Thomas P. McNamara
Mayor

Executive Summary

The planning for the 2021 budget began with a presentation to elected officials and department heads in August. Elected officials were updated regularly on the status of the City's finances, specifically in regards to elastic revenues as the effects of the COVID pandemic and related economic downturn unfolded. The budget was prepared with the goals of maintaining staffing and service levels and weathering the short term economic decline. With the above principles, we were able to strategically prioritize resources and approve a balanced budget.

Issues and Priorities in 2021

The services provided by the City are made possible by the resources entrusted to it by the citizens and businesses of Rockford. Elected officials and City staff are dedicated to using these resources to provide the community with the most efficient and effective services possible. The budget details how resources will be used to maintain and enhance the quality of existing services. Several principles have been established to guide the City during the budget process, including:

- Planning for the future, setting long-term goals, and providing a sense of direction to the community.
- Providing economic development efforts in order to retain and expand jobs and investment in the community.
- Renovating and improving City infrastructure to meet the need and encourage development of the commercial, industrial, and residential areas within the City.
- Providing efficient and effective City services with the resources allocated by the community.
- Actively search for additional sources of revenue to help fund the redevelopment of neighborhoods in the City of Rockford.

City officials use these objectives to guide their internal organizational decision making process. However, officials must also consider opportunities and challenges presented by the external environment during the development of the budget. Some of the issues the City will focus on in the forthcoming budget year include:

- Maintaining services despite declines in revenue related to the COVID pandemic.
- Improving the quality of life for residents of the City's older neighborhoods.
- Investing in the downtown area and encouraging others to develop commercial and residential projects.
- Assessing City services for efficiency and possible cost saving measures.
- Continuing investments in information technology to provide improvements in the effectiveness and efficiency of City services.
- Maintaining the City's solid financial condition.
- Reducing the City's share of the property tax bill.
- Making incremental service adjustments to reflect changing community needs.
- Adjusting to possible reductions in shared State funds.

Challenges for the Community

The City approved balanced budgets in 2019 and 2020, after the implementation of utility taxes on gas and electric service. A deficit was projected for 2021 based on expected growth in personnel and pension costs outpacing growth in revenues. Further complicating that projected deficit, the COVID-19 pandemic began affecting our community in March, 2020. The pandemic required immediate action be taken to not only mitigate the public health risk, but also to control expenditures based on falling revenue. The 2020 budget was bolstered by federal COVID-19 assistance, but revenue shortfalls persist into 2021. Years of budget surplus have left the City in a favorable fund balance position, leaving funds available to help with short term budget balance.

While operating budget shortfalls have been the trend the last several years and will continue, the City has a growing need for capital investment, in vehicles, facilities and technology. A permanent funding source should be identified to address the ongoing capital needs.

The 2021 General Fund

The City of Rockford, like many other communities in Illinois and across the United States, has seen very slow growth in its sales, use, income, and replacement taxes, commonly referred to as elastic revenues. Further complicating that slow growth is the effects of the COVID-19 pandemic.

2021 contractual and supplies expenses are the largest increase in the budget, due to necessary repairs and maintenance, as well as increasing internal service costs. Fringe benefit costs make up the second largest increases in the budget, due to significant increases in the City's required pension contribution.

The City Council passed the 2021 budget in December 2020. This budget allows the City to maintain the necessary fund balance.

Overview of the 2021 Budget

The City of Rockford is similar to many municipalities because it has limited resources to devote to the various challenges facing it. However, because Rockford is a non-home rule municipality, we have fewer options than all other cities in Illinois of our size. This was particularly apparent when preparing the budget for 2021. Resource constraints forced City officials to assess the external environment and utilize the budget development principles described above to prioritize among competing needs. The overall goal of this budget is to maintain existing services; however, City officials prioritized several projects to address the issues discussed above. Consistent with a maintenance budget, many of these priorities are a continuation of initiatives from previous years.

The Community Development Department will manage the many TIF districts the City has and their associated development projects. The Construction and Development Services Division continues to address violation of ordinances, zoning regulations, and public safety concerns and will manage a significant volume of demolition activity in 2021.

The Human Services Department continues to support programs from other areas of the City, including Shelter Care, Head Start and Supportive Housing.

The Police Department will continue to use crime data to better deploy resources and respond to potential problems. The 2021 budget includes funds for the implementation of body worn cameras, should City Council decide to proceed with that project.

The Fire Department will continue to maintain certifications and accreditation requirements and expand the Mobile Integrated Health program.

The Legal Department will be the lead department in labor negotiations, code enforcement, annexation efforts, and City projects.

The Public Works Department will be aggressive in repairing and improving bridges and roads in the City, addressing forestry needs, and maintaining the city-wide vehicle leasing program.

Financial Summary

With the 2021 budget, the City was able to continue its goal of maintaining a stable operating property tax rate for citizens. City Council held the property tax levy flat, forgoing $2.14 million in additional revenue. The 2021 budget adopted an estimated property tax rate of $2.8223.

In addition to financing capital improvements through sales tax revenues, the City will continue to utilize dedicated revenue streams for specific purpose projects. Examples of these projects include sanitary sewers, parking facilities, and water improvements. This allows the City to maintain a competitive tax rate, while capturing contributions from those in the community who live outside of the City but use its resources on a regular basis. Dedicated revenue streams also ensure that users pay for the services they receive.

Operational Highlights

The City's service provision efforts are divided into five program areas including Legislative and Management, Community Development, Human Services, Public Safety, and Public Works. Each of these areas encompasses multiple departments performing specialized activities that collectively compose the functions associated with the program area.

The Legislative and Management departments provide policy direction and administrative services for the rest of the municipal organization. The departments in this area will be engaged in many projects to enhance the operational effectiveness and efficiency of the City. The Mayor's Office will continue to provide leadership and direction to City staff and policy makers. The Legal Department will be the lead department in labor negotiations, code enforcement, annexation efforts, acquisition of properties for construction projects, and City projects. The Finance Department will implement a new online bidding platform and a new timekeeping system.

Several activities and projects will be occurring in the Community Development program area. The department will pursue alternative funding opportunities and partnerships consistent with City initiatives to leverage existing resources for demolition and housing rehabilitation for neighborhood stabilization efforts. The department will also align staffing resources to implement planning strategies, including brownfield coordination, comprehensive planning, and Housing and Urban Development's Consolidated Plan.

The City's Human Services Department will remain an important resource to City residents in the coming year. The Head Start program serves approximately 798 children in four different programs, which include home base schooling, part day classes, students in full day classes, and family plus.

There are a variety of programs that provide assistance to economically disadvantaged families. The energy program focuses on replacing furnaces, cleaning and tuning older systems, and repairs to electrical, plumbing, and roofing. The department operates the energy assistance program that assists low-income families and individuals with their heating bills. Housing assistance, neighborhood outreach, and self-sufficiency training continue to be important programs within the Human Services Department to assist low-income neighborhoods and the City's homeless population.

Public Safety services provided by the City include police and fire protection. The Police Department is utilizing their new records management system to better analyze crime data and allocate resources. The Fire Department continues to upgrade equipment and train its firefighters to better serve the citizens of Rockford. The City is maintaining an Insurance Services Organization (ISO) fire protection rating of two, which places the City in the top one percent of the nation. A lower rating benefits residents and businesses through better rates for fire insurance.

The Public Works Department will remain proactive in meeting the needs of our citizens through the planned maintenance of our roads, right of ways, and public assets. The department will continue to implement a Capital Improvements program which will focus on improving our infrastructure through the investment and leverage of the 1% sales tax.

Conclusion

On December 7, 2020 the City Council adopted the 2021 budget after the Finance and Personnel Committee had finished its review of the proposal. This budget is the result of considerable, careful discussion and deliberation by the City Council, the Finance and Personnel Committee, the Finance Department, and various staff members from every department who contributed to the development of departmental budget requests.

GFOA Distinguished Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the City of Rockford its Distinguished Budget Presentation Award for the City's 2020 Budget and Financial Plan.

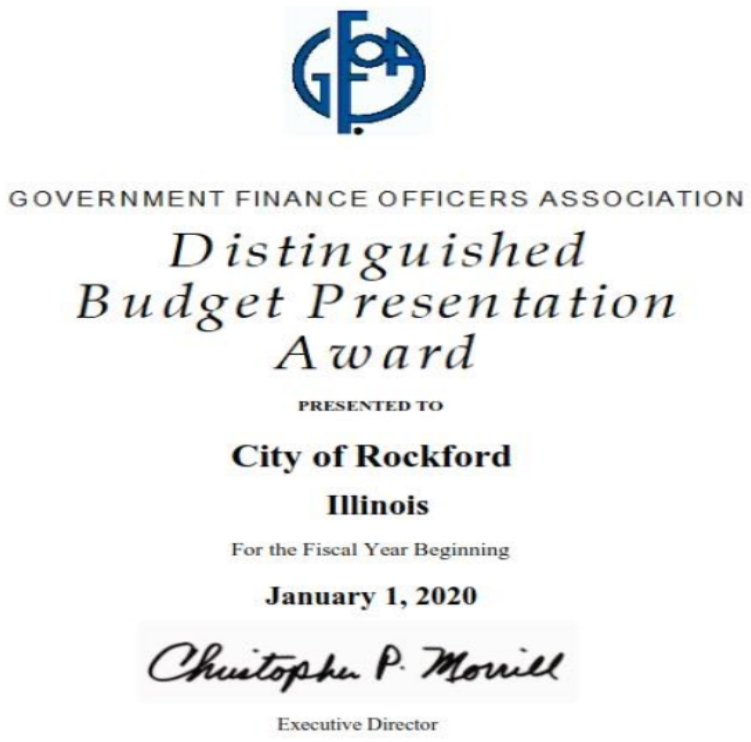
The award represents a significant achievement by the city, as it reflects the commitment of the governing body and staff to meet the highest principles of governmental budgeting.

Through this award, GFOA recognizes that the budget serves in four primary ways:

- Policy document
- Operations guide
- Financial plan
- Communications device

Budget documents must be rated "proficient" in all four categories, and the fourteen mandatory criteria within those categories, to receive the award. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

The GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting.



CITIZEN'S BUDGET HIGHLIGHTS

The City's goal in developing the 2021 budget was to continue offering citizens basic services, economic development efforts, a continuing capital improvements program, and fiscal stability. Development and adoption of this budget was premised on maintaining a level of service equivalent to 2020, making incremental improvements where possible, and maintaining a flat or reduced property tax levy.

PROGRAM EXPENDITURES

The budget appropriation in 2021 is $295.3 million for all funds, an increase of $1.3 million from the 2020 appropriation of $294.0 million.

The 2021 budget appropriation of $295.3 million is divided as follows:

Major Program Changes for 2021, compared to 2020, include:

Community Development's appropriation increases $775,089 primarily in redevelopment contractual expenses, demolitions, property acquisitions, housing rehabilitation loans and Community Housing Development Organization (CHDO) housing projects.

Public Safety's appropriation increases $2.4 million. Increases are due to $1.8 million in pension contribution increases, new body-worn cameras for Police, cardiac monitor equipment for Fire.

Human Services appropriation decreases $5.0 million. Decreases for Human Services are due to changes in personnel and closures to two library branches.

Public Works' budget increases $884,493. Increases are primarily due to personnel change and internal service charge increases.

The budget for Debt Service increases $2.7 million from previous year as a result of 2020 police settlement sale offset by decreases in lease payments from matured debt.

Capital Projects' budget decreased $1.0 million from the previous year's budget. Projects in 2021 include Whitman St reconstruction, 11th St corridor improvements and Charles St reconstruction.

The Other category increases $579,427 million due to increases in Police and Fire Pensions, increases in workers' compensation fund and decreases in Sales Tax Rebate programs.

REVENUES

For 2021, the revenue budget is $295.2 million for all funds, an increase of $6.5 million from 2020's $288.7 million.

The 2021 revenue budget emphasizes:

- A stable property tax levy.
- Continued emphasis on user fees including systematically updating the rates to keep pace with costs.
- Ongoing efforts to aggressively capture federal and state revenues.

<u>Major revenue changes for 2021 include:</u>

Intergovernmental revenues from federal, state, and local governments are projected to increase $4.1 million from 2020.

Service charges increased $6.7 million from the 2020 total of $54.3 million.

Interest income is projected to increase $258,664.

Other income is projected to decrease $353,027.

ACCOUNT EXPENDITURES

The 2021 budget, when viewed from a line item rather than a program perspective, illustrates the fact that over sixty percent of the budget is attributable to personnel and infrastructure improvements. This reflects the fact that the City is a labor intensive service organization with 1,109 employees and has a considerable investment in streets, bridges, buildings, and water and sewer systems that must be maintained and renewed.

<u>Major spending changes by account type for 2021 are:</u>

Salaries increased $2.3 million as a result of additional positions and wage increases.

Fringe benefits increased $704,182 as a direct result of increased salaries, changes in health insurance election and a $1.8 million increase in police and fire pension contributions offset by decreases in Illinois Municipal Retirement Fund (IMRF).

Contractual and supply accounts decreased $1.5 million. Slight decreases across various departments offset by increases in internal service charges.

Capital projects and equipment decrease $4.4 million from the 2020 budget, with decreases for funding vehicle purchases under the City's vehicle leasing program. Projects in 2021 include Whitman St reconstruction, 11th St corridor improvements and Charles St reconstruction.

COUNCIL CHANGES TO THE BUDGET

The Council received the budget in November 2020 and referred it to the Finance Committee. The Committee, after holding budget review meetings, approved the budget on December 7, 2020.

WHAT THE 2021 BUDGET WILL COST THE TAXPAYER

The 2021 budget continues stability for the Rockford homeowner. For a homeowner with a $100,000 home, the rate and cost for 2016 – 2020 levies are shown below.

Property Tax Bill (*City Portion Only*)
For Home With $100,000 Market Value
2016-2020 Levy Years

Year	Rate	Bill
2016	3.3207	907.66
2017	3.2517	888.80
2018	3.1194	852.64
2019	2.9185	852.64
2020	2.8127	768.80

While the rates are decreasing for 2020, the decrease is a reflection of increasing equalized assessed valuations (EAV). The levies, as always under non-home rule tax rates and the property tax extension limitation law (tax caps), are limited as to increases. As EAV increases, the tax rates drop to maintain the status quo.

The City continues to use and to selectively adjust user fees so that those who use certain services pay for them rather than passing the costs on to all taxpayers through property taxes. Through a combination of property taxes and user charges, quality city services will be offered at a reasonable cost to the residents of Rockford.

HOW TO USE THIS DOCUMENT

This budget document is intended to provide Rockford Citizens with information about 2021 City government and services.

The Table of Contents lists every subject covered in this document and its page number. The document is organized under three major headings composed of a total of eight divider sections (Roman Numerals).

INTRODUCTORY SECTION

I. Executive Summary
- Citizen's Budget Highlights
- How To Use This Document
- The Budget Process and Document
- Significant Budget Issues

PROGRAM SUMMARIES

II. Legislative and Management Services
III. Community Development Services
IV. Human Services
V. Public Safety Services
VI. Public Works Services
VII. Non-Operating Funds

SUPPORTING INFORMATION

VIII. Supplemental Section
- Summary Schedules
- Financial Policies

This budget is a financial plan relating proposed City services for the year with the estimated means of financing them. The budget is prepared on a basis sufficient to accommodate accounting, legal and management requirements.

The 2021 budget is comprised of sixty-two (62) operating budgetary units. A budgetary unit can be defined as either a department, such as the Police Department, or a division of a department, such as the Street Division of the Public Works Department. A department, utilized in a managerial fashion by the City, can be by fund, such as the Library Fund or can be part of a fund, like the Fire Department in the General Fund. It also can consist of parts of the General Fund as well as other funds, such as the Community Development and Public Works Departments. An accounting fund(s) can be a department, like the 911 Communications Fund, or a division of a department, such as the Water Fund in Public Works.

Each City budgetary unit, regardless of accounting fund, is assigned to a program category, i.e., Police to Public Safety. For those readers interested in the City budget from a purely fund accounting point of view, the summary schedules in the appendix address that need

as does the Revenue and Financing Changes section in the summary's Significant Budget Issues. Revenues from a program perspective are discussed under each department.

The description of each budgetary unit and its programs is structured as follows:

Budgetary Unit Summary

- Mission Statement
- Primary Functions
- Objectives for Fiscal Year 2021
- Budget Summary (2019-2021 Expenditure and 2018-2021 Funding Analysis)
- Authorized Personnel
- Budget Highlights
- Five Year Financial Forecast
- Capital Equipment
- Performance Measures
- Operational Information

The City utilizes a cost center budget with a cost center defined as the budget for a specific service being delivered. The primary advantage of cost center budgeting is that it gives policy makers and management exact information concerning a service and its associated costs for the decision making process. The cost center provides a description of the service being provided, how it is being provided and the service unit being delivered. For example, cost centers in the Fire Department budget are categorized by function such as Ambulance or Arson Investigation. The budget for a cost center includes all costs associated with providing the particular service, labor, fringe benefit, contractual, supply, interest and capital expenditures.

Additional information on the City's fiscal affairs is available in the following documents at City Hall:

Comprehensive Annual Financial Report
Capital Improvements Program

The Finance Department staff is also available to answer any questions citizens may have on the City's financial affairs:

City of Rockford – Finance Department
425 East State Street
Rockford, Illinois 61104
(779) 348-7470

BASIS OF BUDGETING

The City's budget is prepared on the gross, rather than net, budgetary basis. In order to associate costs with services, revenues and expenditures for pensions and certain other fringe benefits are budgeted by premium or unit/percentage allocation in departments providing services and are then transferred to funds that provide for the actual expenditures.

All revenues and expenditures that result from transfers between funds are adjusted to eliminate overstatements when all funds are consolidated.

The 2020 audit is not yet complete; this document provides estimates of 2020 expenditures and revenues.

The budget for the City of Rockford general government funds (these include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds) is prepared on a modified accrual basis consistent with Generally Accepted Accounting Principles. This means that expenditures are recorded when the related fund liability (such as an outstanding purchase order) is incurred and revenue is recognized when measurable and available. Expendable trust and agency funds are also prepared on the modified accrual basis.

Enterprise Funds, Internal Service Funds, Non-expendable Trust Funds, Pension Trust Funds, and Component Units are budgeted according to accrual accounting. These funds recognize revenues in the accounting period in which they are earned and become measurable while expenses are recognized in the period they are incurred. Budgeting for these funds is also consistent with Generally Accepted Accounting Principles.

Although the City attempts to use Generally Accepted Accounting Principles when preparing the budget, one exception is noted: for budget purposes, Proprietary Funds expense compensated absence liabilities when paid to employees as opposed to GAAP statements which require these liabilities to be accrued as earned.

THE PROCESS, PUBLIC INVOLVEMENT, AMENDING THE BUDGET

The City's fiscal year is the calendar year and its budget cycle is an annual one. By Illinois State Statutes, the Council must pass a budget prior to the end of the first quarter of the proposed budget year. During the first quarter of the proposed budget year, if the Council has not yet adopted a new budget, departments operate under the prior year's budget. Typically, the process begins sometime in March/April and ends at some point before the beginning of the budget year.

THE 2021 PROCESS

The 2021 process began early in 2020 due to projected General Fund deficit. Meetings were held in October and November.

PUBLIC INVOLVEMENT

It is the City's policy to keep citizens informed during the budget process and to seek public input. In addition to holding public hearings, the City also makes available, before and after adoption, other summary and detail information. The City's efforts are assisted by extensive media coverage (daily newspaper, four television stations and a number of radio stations).

AMENDING THE BUDGET

The State of Illinois provides two avenues for budget (Appropriation Ordinance) amendment.

The City Council, at any time after the first half of each fiscal year, by a two-thirds vote of all members, may make transfers within any department of funds appropriated for one corporate purpose to another.

During any part of the fiscal year, the Council may adopt a supplemental Appropriation Ordinance in an amount not in excess of the aggregate of any additional revenue available to the City, or estimated to be received, subsequent to the adoption of the Appropriation Ordinance for that fiscal year. Such a supplemental Appropriation Ordinance shall affect only revenue that was not available for appropriation when the annual Appropriation Ordinance was adopted.

FINANCIAL PLANNING — THE KEY TO THE FUTURE

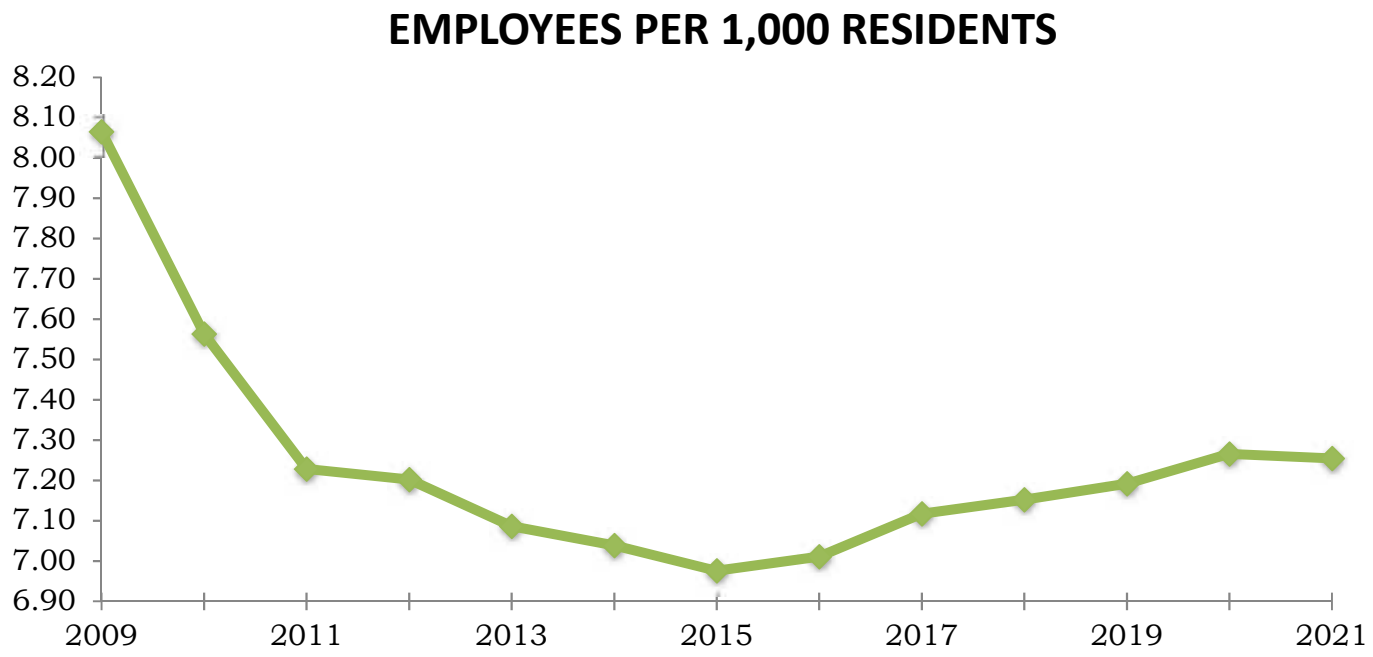
Each year, budget staff updates selected trends and the five-year forecast. In conjunction with this, the City has from time to time used a financial task force of business and financial executives who review and discuss the trends, assumptions, and proposed forecasts. In addition, the group reviews financial policy proposals that the staff develops for Council approval.

The planning process and the financial advisory group have guided the development of financial policies for budgeting, cash flow management, infrastructure improvement, and investment guidelines. The planning process, including the financial trends discussed in this section, has provided City policy makers with a sense of direction as they make decisions that affect the City's future. Examining these past trends and extrapolating them into the future gives decision-makers information that allows them to chart a direction for the City.

SELECTED TRENDS

One key to the financial planning process is gathering information about trends that affect the City's financial future. The City monitors demographic trends, such as population, jobs, and unemployment. The 2010 census of 152,871 was 2,756 (1.8%) greater than the 2000 census of 150,115. The population is expected to decrease slightly over the next few years.

The City continues to keep the ratio of its employees and population in proportion. Budget deficits since 2009 have resulted in staffing reductions City-wide with a slight decrease of 5.50 FTE in staffing for 2021 across multiple departments.

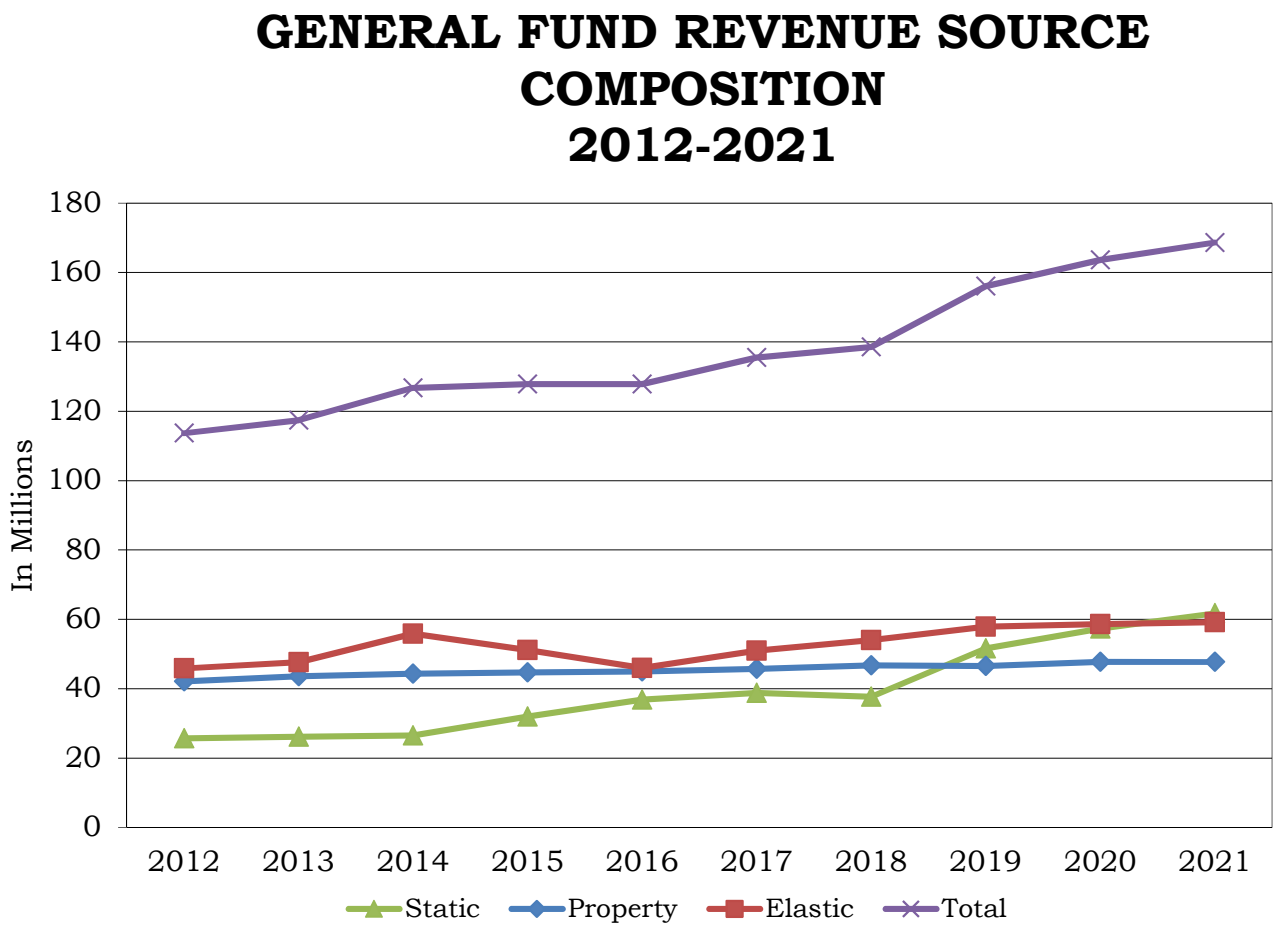


2010 Census shows population at 152,871

Strong local economic development efforts by organizations such as the Chamber of Commerce, the Rockford Area Economic Development Council, and the City of Rockford continue to recruit additional employers to help reduce the unemployment rate in the City and surrounding area.

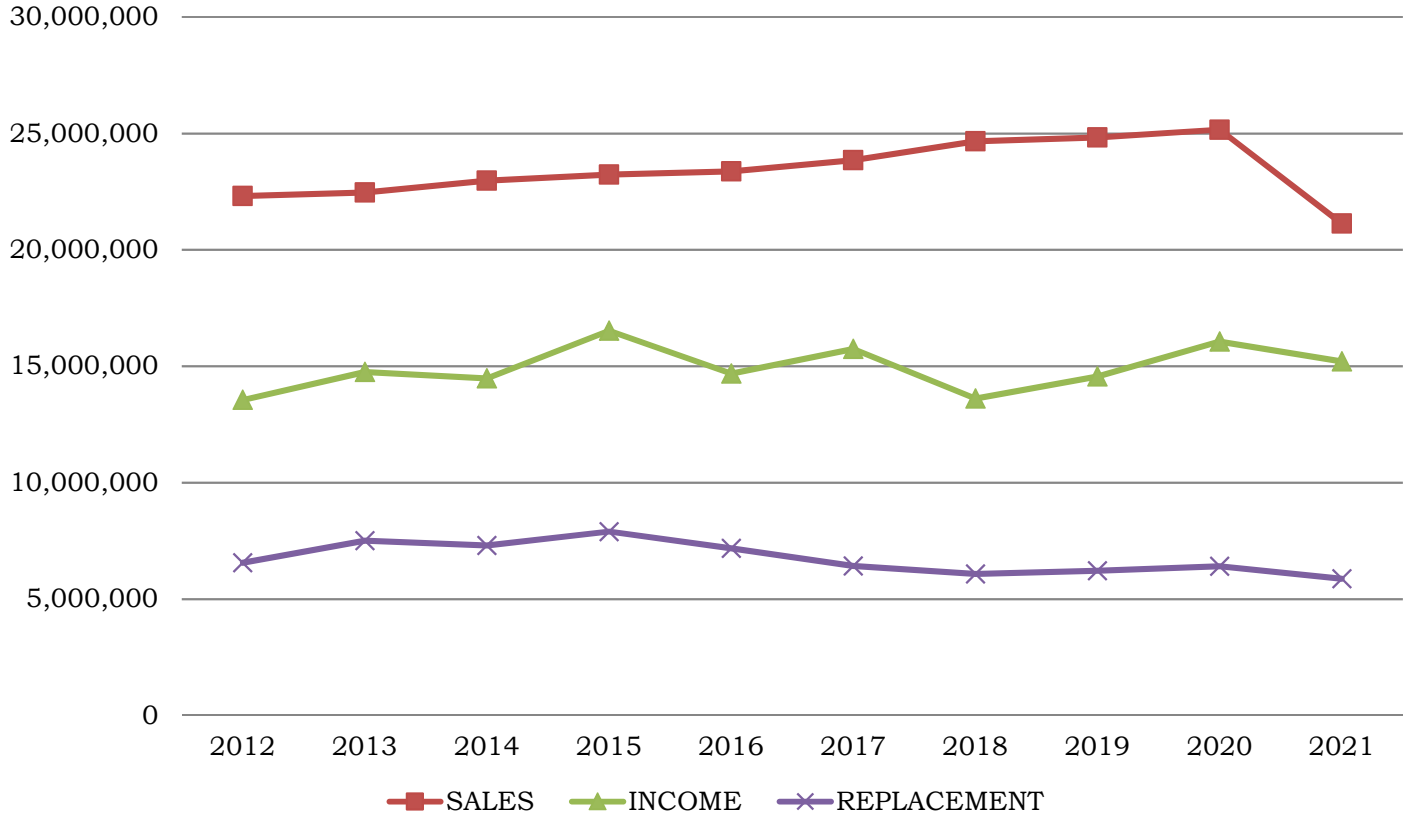
Employment in the Rockford MSA for November 2020 was approximately 155,573, a decrease of 5,177 from 2019. This decrease in employment was due to COVID-19 pandemic. Overall, total employment has increased 1% from 2009 to 2020.

In addition to demographic trends, the City also follows revenue trends for its General Fund. All City revenues can be classified as property taxes, elastic revenues, and static revenues. Property taxes are a tax levied on real property. Elastic revenues are defined as those revenues that tend to change with economic conditions, such as sales taxes and income taxes. Static revenues, the balance, are revenues that change only by increased population and/or legislative change. Examples of these are building permits, liquor licenses and magistrate fines.



An economic expansion or recession would have a greater effect on elastic revenues than on the other two types. Increases in property tax revenue could happen a result of growth in the tax base, the consumer price index factor in the Property Tax Extension Law Limit (tax caps), and debt service expenditures approved by referendum.

MAJOR ELASTIC REVENUES
SALES, INCOME AND REPLACEMENT TAX
2012-2021

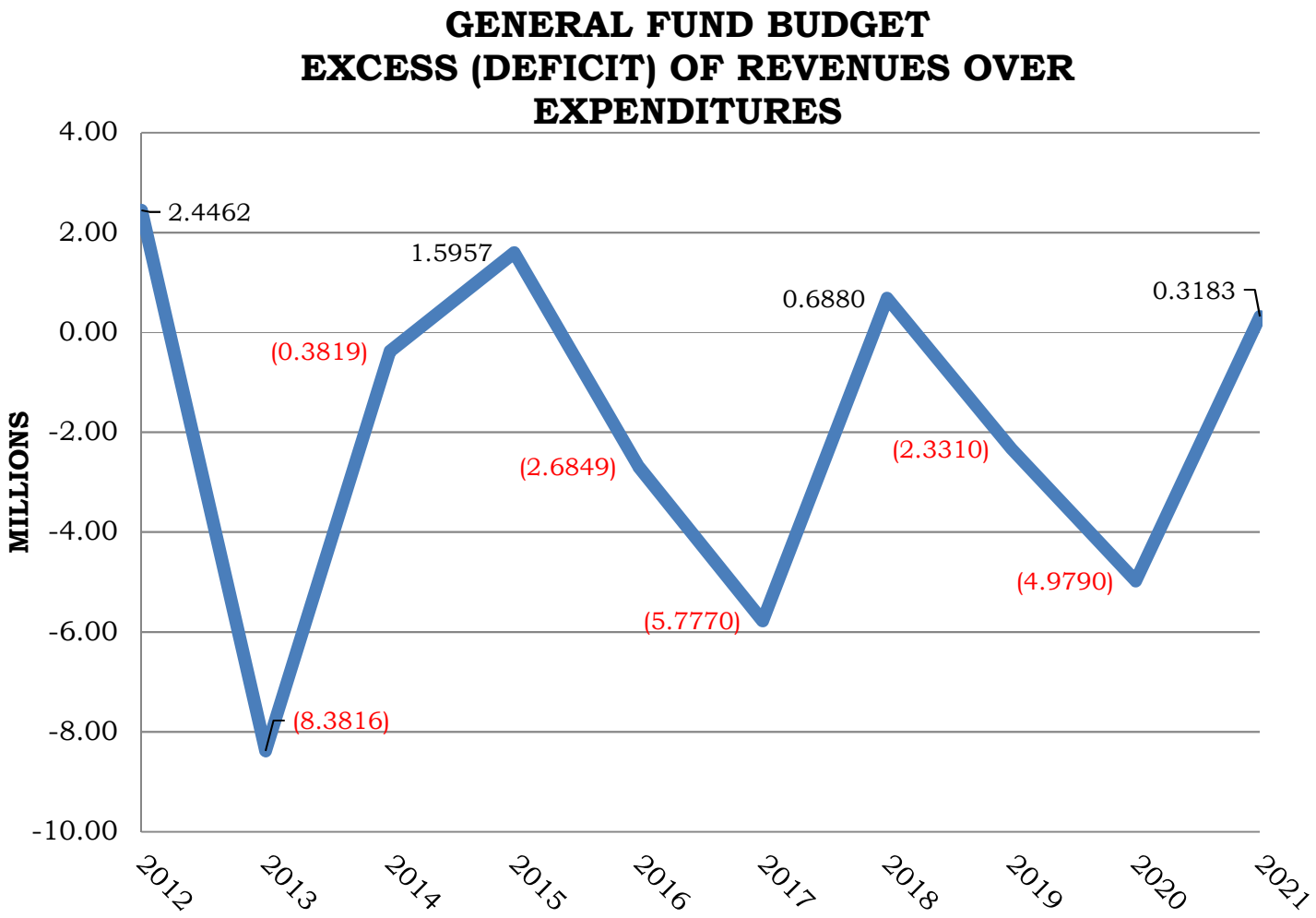


In order to maintain a well-balanced mix of revenue sources, the City needs to continue to emphasize the growth of elastic revenues as well as static revenue sources through economic maintenance and development.

Fluctuations in the housing market impact general fund revenue in a number of ways. For 2020, Rockford's equalized assessed valuation (EAV) increased to 1.707 billion (7%) from the 2019 EAV of 1.615 billion. Increases in EAV affect property taxes, both rates and levies subject to tax caps.

Recent years have been more challenging due to lower elastic revenue growth, as well as tax cap and tax rate limit on property tax revenues, as a result of the slowing economy. As a result of current economic conditions, City operations and expenses have been curtailed to avoid deficit spending.

2021 is a balanced budget year. It is the City's intention to maintain a positive cash and fund balance to avoid the short-term borrowing of funds and to continue past practices of balancing budgets, avoiding deficits, and maintaining adequate cash in the future.



ASSUMPTIONS

The City's five-year forecast for the General Fund (one-half of the City budget and the one with the most flexibility as to revenues and services) is based on certain assumptions. Certain important assumptions include:

REVENUES	ASSUMPTION	PERCENT BUDGET SHARE
PROPERTY TAXES	0.0	35.1
OTHER TAXES	(-3.0) – 2.0	25.3
LICENSES & INSPECTIONS	0 – 5.0	3.7
INTERGOVERNMENTAL	0 – 3.0	20.5
CHARGES FOR SERVICES	0 – 3.0	4.6
FINES	0 – 3.0	0.9
MISCELLANEOUS	0 – 3.0	9.9
EXPENDITURES		
ALL SALARY & WAGE COMPENSATION (PERCENT)	0 – 2.0	
FRINGE BENEFITS	5.0 – 7.5	
CONTRACTS, SUPPLIES, AND OTHER EXPENSE	0 – 3.0	
INTEREST EXPENSE	0 – 3.0	
CAPITAL EXPENSE	0.0	

2022-2026 PLAN

These assumptions, when applied to General Fund budget estimates for future years, produce the following excesses or deficits of revenues over expenditures.

YEAR	EXCESS (DEFICIT) (IN 000'S)	PERCENT OF TOTAL BUDGET
2022	(12,697)	-7.7%
2023	(12,624)	-7.6%
2024	(14,155)	-8.4%
2025	(15,803)	-9.2%
2026	(18,208)	-10.5%

NOTE: For the revenue and expenditure detail supporting these, refer to the General Fund summary schedule in the Supplemental Section.

Future assumptions are set to insure that revenue production will be maximized; however, expenditures will be planned to match expected revenues.

This five-year budget forecast indicates annual deficits for the entire period. Since the City has operated with a surplus for most of the last two decades, it may be that actual revenues will again exceed budgets and departments will under expend their budgets. This scenario may eliminate these initial deficits.

While the City faces potential deficits in its newest five-year plan, the history of its past experience illustrates that, by calling attention early to possible problems, solutions are sought and, as the deficit years get nearer, the size of the problem diminishes.

The City will review operations to seek solutions to the growing deficit by addressing efficiency and effectiveness of City services.

CASH MANAGEMENT — MAXIMIZING RESOURCES

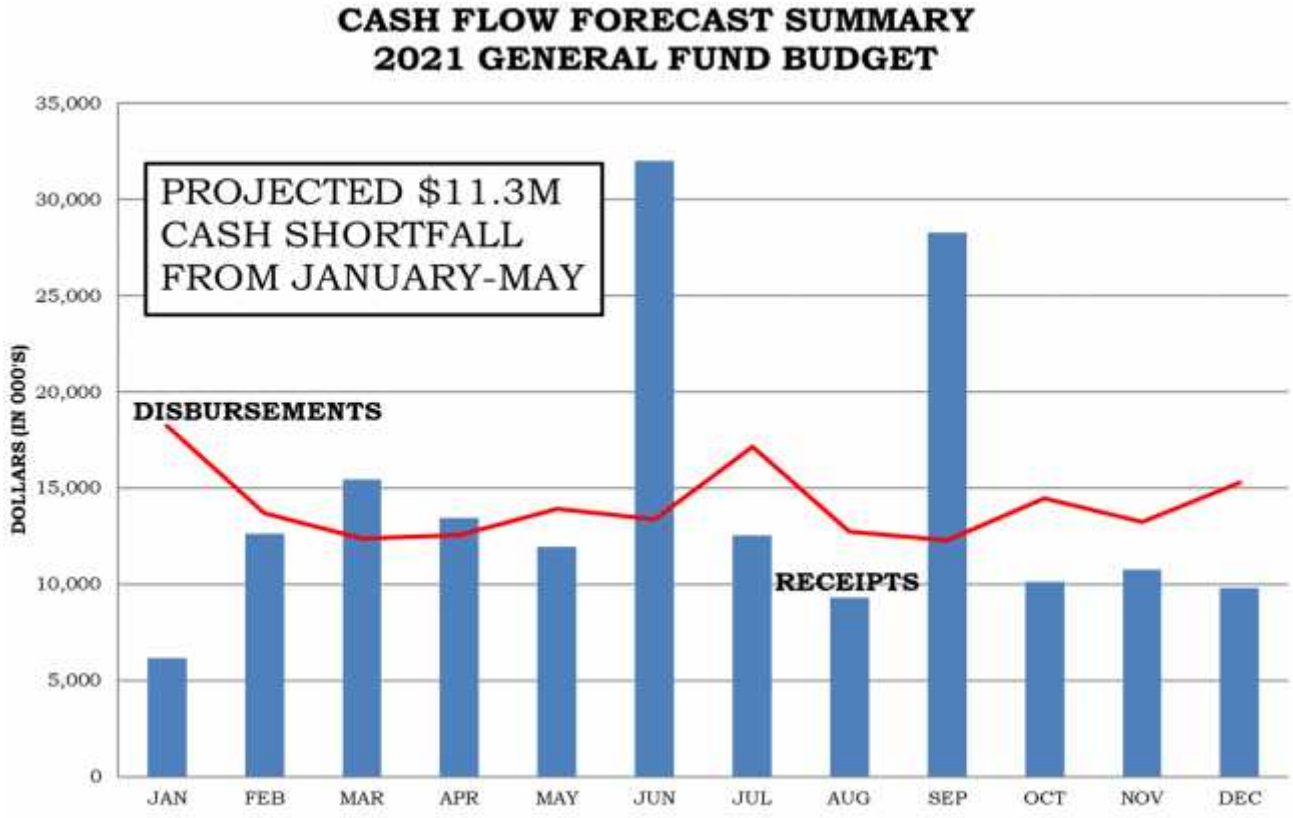
Each year the City adopts a budget. At the same time, this budget is converted into a cash budget internally to determine the cash flow for the budget year. Two revenue issues require consideration: property taxes and timing issues with shared revenues from the State. This requires the City to provide interim financing, internal or external, for certain operating funds. These funds and their percentage of revenue that is property tax are as follows:

PROPERTY TAXES AS A PERCENTAGE OF REVENUE FOR CERTAIN FUNDS

YEAR	*GENERAL*	*LIBRARY*
2017	34.2	85.0
2018	32.5	85.6
2019	30.8	56.4
2020	30.3	86.6
2021	28.7	87.6

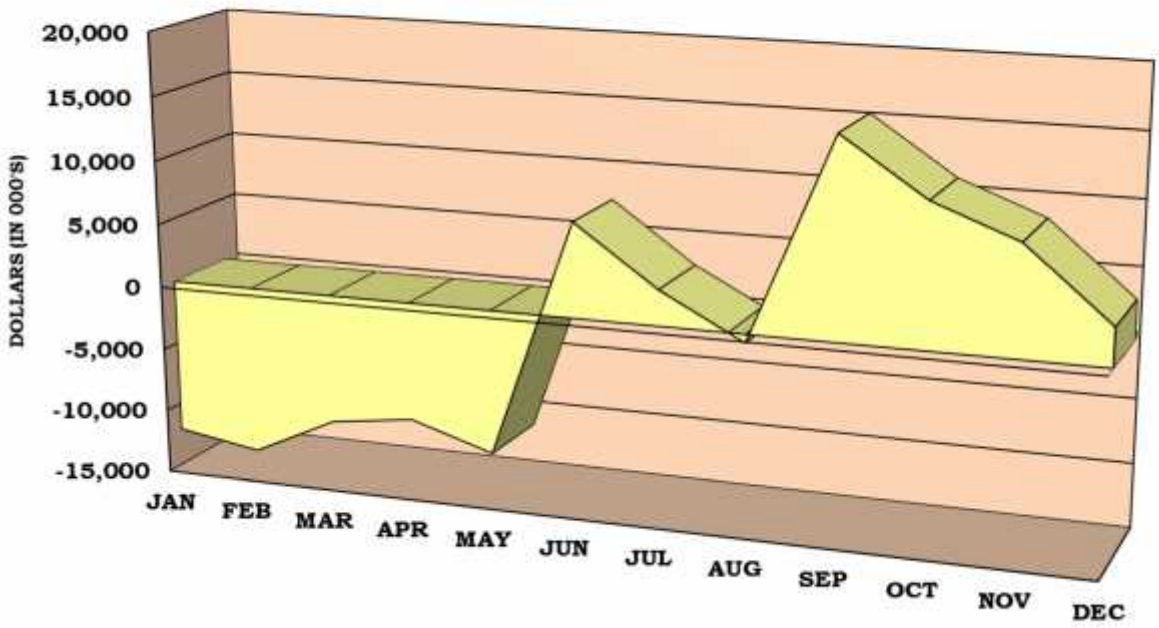
UNDERSTANDING CASH FLOW

To completely understand the importance that property tax revenues have in cash management, the 2021 cash flow forecast summary for the General Fund graph is useful in illustrating the timing problem.



Illinois property taxes are collected the year after the budget for which they were authorized in two payments: June and September. As noted above, the collection of over a quarter of the fund's revenues distorts any semblance of an orderly flow of revenue that matches expenditures.

This produces a cash draw down for the first five months of a fiscal year as the monthly cumulative summary illustrates.



For the General Fund, the 30% range for property taxes as a percentage of total fund revenues and the elastic revenue surpluses have generated sufficient cash for internal financing.

POLICY REVIEW

The current fund balance policy is 20% of the general fund adopted budget appropriations. Those funds available in excess of the minimum cash balance may be re-appropriated for other municipal purposes by the City Council. The use of these funds should be limited to non-recurring expenditures outside of the City's operating budget.

CASH MANAGEMENT IN 2021

With General Fund levies decreasing $152,440 in 2020 and decreasing $157,152 in 2021, cash needs have increased.

The City will continue to exert strong budget control and place importance on financial planning in 2021 in order to maintain its cash position.

EMPLOYEES — THE CITY'S MOST IMPORTANT ASSET

The City, like most local governmental units, provides services and can therefore be classified as a labor-intensive organization. Any organization that provides services can expect a substantial portion of its budget to be allocated for personnel costs. The following chart illustrates the City's personnel costs.

	GENERAL FUND	TOTAL CITY
TOTAL BUDGET	$168.6 MILLION	$295.3 MILLION
EMPLOYEES	760.2	1,096.19
PERSONNEL COSTS	$115.3 MILLION	$156.2 MILLION
PERSONNEL	68.5%	52.9%
SALARY	42.2%	36.2%
FRINGE BENEFITS	26.3%	16.7%

To help contain personnel costs, the City has taken several steps in the past to economize its use of personnel while maintaining service quality. These steps include:

- Eliminating inefficient or ineffective services;
- Improving the method of delivery for certain services;
- Contracting certain specialized and/or seasonal services to private contractors; and
- Adding certain key positions.

As part of the City's budget preparation process, departments consider the aforementioned means of reducing personnel costs while maintaining service levels and quality. When departments prepare their personnel budgets, they give consideration to current and future practices in the context of the above factors. The 2021 budget was developed using these steps as guideposts to ensure that quality services are being delivered with the lowest possible personnel costs. All departments and agencies prepared budgets by analyzing their operations in light of the above factors.

EMPLOYMENT TRENDS

In 2021, 5.50 full-time equivalent positions were eliminated, a decrease of 0.5%, across program lines in public safety, public works, and human services.

CITY OF ROCKFORD, ILLINOIS
2021 BUDGET
PERSONNEL AUTHORIZATION
ALL FUNDS

PROGRAMS AND AGENCIES	2018	2019	2020	2019-2020 INCREASE (DECREASE)	2021	2020-2021 INCREASE (DECREASE)
LEGISLATIVE & MANAGEMENT						
MAYOR	5.00	5.00	5.00	0.00	5.00	0.00
LEGAL	13.00	13.00	13.00	0.00	14.00	1.00
FINANCE	36.00	33.00	32.00	(1.00)	32.00	0.00
INFORMATION SERVICES	5.00	6.00	6.00	0.00	6.00	0.00
HUMAN RESOURCES	5.00	5.00	5.00	0.00	5.00	0.00
LEGISLATIVE & MGMT TOTAL	64.00	62.00	61.00	(1.00)	62.00	1.00
COMMUNITY DEVELOPMENT						
CD ADMINISTRATION	1.50	1.50	2.50	1.00	2.50	0.00
CD PLANNING	4.50	8.50	8.25	(0.25)	8.25	0.00
CD CONSTRUCTION SERVICES	25.00	21.00	20.25	(0.75)	20.25	0.00
CD DEVELOPMENT	6.00	6.00	6.00	0.00	6.00	0.00
COMM DEVELOPMENT TOTAL	37.00	37.00	37.00	0.00	37.00	0.00
HUMAN SERVICES						
HUMAN SERVICES	93.35	84.40	91.69	7.29	91.69	0.00
LIBRARY	87.00	88.12	78.00	(10.12)	67.50	(10.50)
HUMAN SERVICES TOTAL	180.35	171.40	169.69	(2.83)	159.19	(10.50)
PUBLIC SAFETY						
POLICE	342.00	341.00	342.00	1.00	345.00	3.00
FIRE	272.00	272.00	274.00	2.00	274.00	0.00
911 COMMUNICATIONS	52.00	52.00	52.00	0.00	53.00	1.00
PUBLIC SAFETY TOTAL	666.00	665.00	668.00	3.00	672.00	4.00
PUBLIC WORKS						
ADMINISTRATION	2.00	2.00	3.00	1.00	7.00	4.00
ENGINEERING	6.00	6.10	7.20	1.10	7.20	0.00
STREETS & SEWERS	31.00	31.00	31.00	0.00	31.00	0.00
TRAFFIC	12.00	12.00	12.00	0.00	12.00	0.00
CAPITAL PROJECT	21.00	20.90	21.80	0.90	21.80	0.00
PARKING SYSTEM	3.00	3.00	3.00	0.00	3.00	0.00
BUILDING MAINTENANCE	11.00	11.00	11.00	0.00	11.00	0.00
EQUIPMENT MAINTENANCE	9.00	9.00	9.00	0.00	9.00	0.00
CENTRAL STORES	4.00	4.00	4.00	0.00	0.00	(4.00)
WATER	63.00	65.00	65.00	0.00	65.00	0.00
PUBLIC WORKS TOTAL	162.00	164.00	167.00	3.00	167.00	0.00
TOTAL	1109.35	1099.40	1102.69	2.17	1097.19	(5.50)

Staffing for 2021 was 1,097.19 positions, a decrease of 5.5 FTE over 2020.

2021 EMPLOYMENT

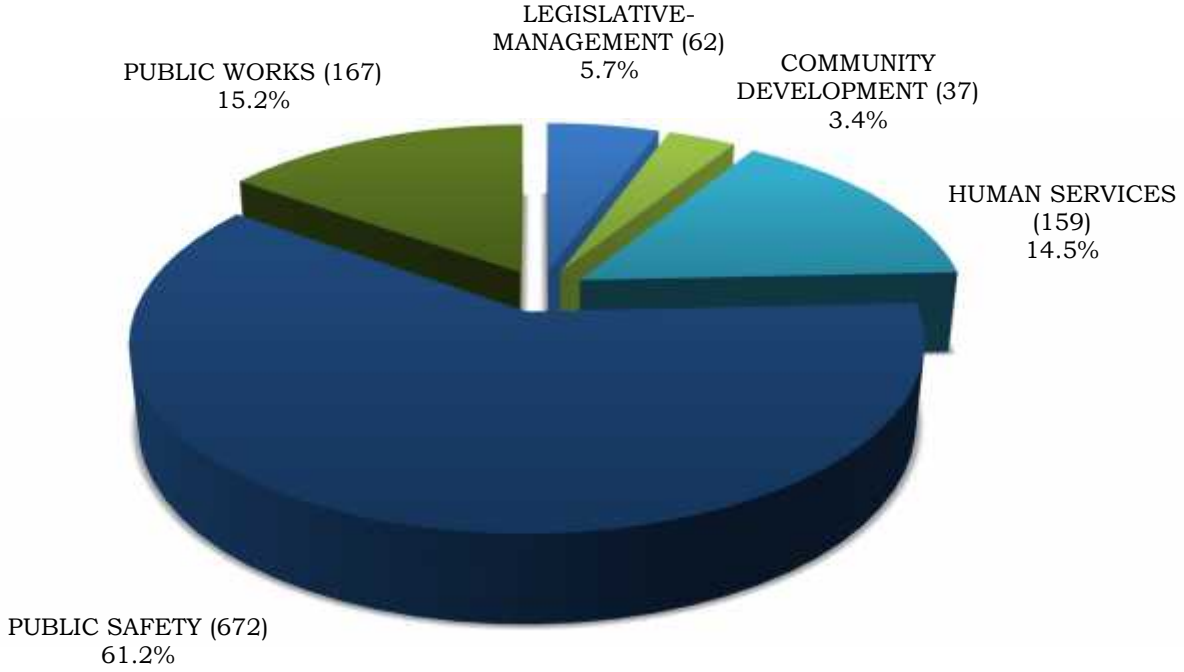
Staffing for the 2021 budget by program is provided in the Personnel Authorization Schedule. Employment has increased to 1,097.19 positions.

In the Legislative and Management group, there is an increase of 1.00 FTE. The Legal Department added one FTE attorney in conjunction with the Police Department body worn camera program.

In the Human Services group, there is a decrease of 10.50 FTE positions. Library eliminated one Services Manager, one Information Technology Manager, two Branch Manager, 0.5 Community Relations Clerk, 0.5 Finance Clerk, and 5.5 Library Page while adding one Mobile Library Manager. Staffing changes were based on available federal and state grant funds and program delivery changes.

In the Public Safety group, to manage the body worn camera program, there is an increase of 4.00 FTE. The Police Department added two Data Entry Operators, one Business Manager and eliminated one Fiscal Services Specialist. 911 Communications Department added one Business Manager.

CITY OF ROCKFORD, ILLINOIS
2021 BUDGET PERSONNEL AUTHORIZATION



2020 - 1,102 ; 2019 - 1,099

2021 CHANGES IN COMPENSATION

The majority of the City's work force is organized into five collective bargaining units.

UNIT	EMPLOYEES	PERCENTAGE OF TOTAL
POLICE SWORN	284.0	33.5%
FIRE SWORN	257.0	30.3
PUBLIC WORKS/CLERICAL (AFSCME)	198.0	23.4
COMMUNITY DEVELOPMENT (AFSCME)	16.0	1.9
HUMAN SERVICES (AFSCME)	47.9	5.6
LIBRARY (AFSCME)	45.0	5.3
	847.9	100.0%

2016-2020 SALARY AND BENEFIT ADJUSTMENTS BY EMPLOYEE GROUP
(Percentage)

Year	POLICE SWORN	FIRE SWORN	AFSCME	AFSCME B	NON-REPRESENTED
2017	1.50 1/1/2017 0.25 7/1/2017	2.00	2.00	2.00	2.00
2018	2.00	2.00	2.00	2.00	2.00
2019	CURRENTLY BARGAINING	2.00	2.00	2.00	2.00
2020	CURRENTLY BARGAINING	2.00	2.00	2.00	2.00
2021	CURRENTLY BARGAINING	2.00	2.00	2.00	2.00

EMPLOYEE FRINGE BENEFITS

Total employee compensation includes not only salaries but also all direct fringe benefits necessary to fund a position. Fringe benefits are often not considered during compensation review and the ramifications of this hidden cost are often not realized until later budget years.

For the City, direct dollar fringe benefits average from 46.52% to 74.78% of salaries. While fringe benefits vary by employee group, the selection of Police Sworn, Fire Sworn, Finance (office), and Public Works Streets Division (field) illustrates the four typical groups.

BENEFITS AS A SALARY PERCENTAGE

	SWORN		NON-SWORN	
BENEFITS	POLICE	FIRE	OFFICE	FIELD
PENSION	38.11%	47.70%	18.57%	19.13%
WORKER'S COMP	4.34%	6.10%	0.28%	6.53%
HEALTH	24.18%	24.26%	25.07%	29.90%
OTHER	0.09%	0.25%	1.25%	0.09%
TOTAL	66.71%	78.30%	45.17%	55.00%

AVERAGE COSTS PER BUDGETED POSITION

SALARY	$86,660	$92,859	$58,690	$61,832
FRINGE BENEFITS	57,814	72,712	26,510	34,404
TOTAL	$144,474	$165,571	$85,200	$96,236

As shown above, 2021 fringe benefits range from 45.17 percent for office personnel to 78.30 percent for fire personnel, while average costs per position range from $85,200 for office personnel to $165,571 for firefighters. Costs increase primarily because of salary and pension adjustments.

In 2020, the fringe benefit range was from 46.52 percent for office personnel to 74.78 percent for fire personnel, while costs per position range from $84,955 for office to $157,818 for fire.

Direct fringe benefits are discussed individually in the Non-Operating Funds section of the budget.

In addition to direct fringe benefit costs, certain indirect fringe benefits, such as vacations and sick leave, may add approximately six to eight percent to the fringe benefit percentages. These costs are not, unless additional positions are budgeted to compensate for this lost time, an addition in dollars, rather they represent a loss in service units delivered. Employees, as this section illustrates, are a key component of the City's budget both in terms of delivering services to citizens and as the single largest expense.

CAPITAL EQUIPMENT AND PROJECTS

Capital equipment and projects, slated at $41.5 million for 2021, are important elements of the City's service delivery system. Capital equipment, or equipment valued at $25,000 or more is used by employees to deliver services to the public. Capital projects, whether streets, bridges, wells, sewers, or water mains, serve community residents by providing basic necessities for industrial, commercial, and residential needs and development.

It is City policy to avoid balancing the budget by deferring capital equipment purchases. Doing so may serve an immediate purpose but it becomes a costly deferral in the long run. Drawbacks to deferring capital equipment purchases include acquiring assets whose lives do not match the repayment schedule, accentuating an extremely cyclical equipment replacement schedule, and sharply higher maintenance costs.

In late 2011, City Council approved a policy to begin replacing capital equipment with a municipal lease program. Prior to approval of this plan, capital replacement was sporadic and driven by emergency failures. Staff estimates that, once fully implemented, the leasing program will cost the City $5 million annually in payments and reduce maintenance expenses by at least $1 million.

In 2021, 12% of the budget is allocated to capital items. Capital items for the City can be divided into equipment and projects. The former can be further divided into the following categories: building improvements, vehicles and operating equipment, and computer hardware and software.

The $41,452,159 budgeted for capital equipment and projects in 2021 can be divided into two major components: vehicles - $6,046,303 and capital projects - $34,405,856.

CAPITAL EQUIPMENT	2017	2018	2019	2020
ACTUAL EXPENDITURES	$3,457,720	$3,218,489	$4,520,921	$4,690,574

The Equipment Fund maintenance expenses increase when equipment replacement stops. Council approved resuming capital purchases in 2018 after a few years without replacement but opted to put it on hold for 2021 as a result of pandemic-related reductions in revenue.

The CIP Sales Tax has given the City a higher level of capital project investment than ever. As a result of the increased investment in road resurfacing and reconstruction, the Street Division has experienced a general reduction in pothole complaints and pothole patching, with 2020 showing an upward trend due to a colder than usual winter season.

POTHOLE SUMMARY					
STATISTICS	2017	2018	2019	2020	TOTAL
POTHOLES PATCHED	71,152	86,109	98,790	69,735	325,786
MATERIAL COST	$260,124	$317,940	$309,321	$166,891	$1,054,276
POTHOLE REQUESTS	2,895	2,640	4,148	2,882	12,565

Per the '2021-2025 Capital Improvement Program' approved by City Council, the capital project portion of $41.5 million includes: $11.7 million in arterial roadway improvements, $5.5 million in neighborhood programs, $3.3 million in bridge structure repairs and

replacement, $1.7 million in drainage and storm water, $1.6 million in sidewalk and multi-use paths, $400,000 in lighting and traffic signals, $2.9 million in maintenance projects and $3.7 million in community enhancement and economic development. Ongoing projects, already funded in previous years, will continue to incur expenses in 2021 as well.

The proposed water system improvements, $18.4 million of work in 2021, include rehabilitation and replacement of water mains, storage facilities and pumping stations.

The current program revenues for 2021 are at $36.9 million. A local sales tax of one percent (1%) was approved for a five year period starting July 2007 and was extended by referendum for an additional five year period April 5, 2011 and for an additional five years on March 15, 2016 and for an additional five years on March 15, 2021. The local sales tax replaces the annual street bond referendum and provides $15.0 million in revenue. State motor fuel tax revenues of $6.2 million increase $2.0 million over 2020.

The $36.9 million budgeted in the capital improvements program supports the traditional transportation and drainage programs funded by sales tax, motor fuel taxes and grants. The capital improvements program is City Council approved and funded by a mix of revenues including bond proceeds, state taxes, local taxes, inter-fund transfers, and grant funds.

REVENUE AND FINANCING CHARGES

The 2021 budget estimates revenue of $295.3 Million net of inter-fund charges and transfers for all funds. As discussed in the selected trends section of Financial Planning earlier, the City classifies revenues as property taxes, elastic revenues and static revenues.

For 2021, the City assumes no growth in the property tax levy, a 0-3% growth in elastic revenues, and a 0-2% increase in static revenues.

For accounting purposes, the City classifies programs and operations into the fund structure used for local governments. These funds and how they are financed are shown below.

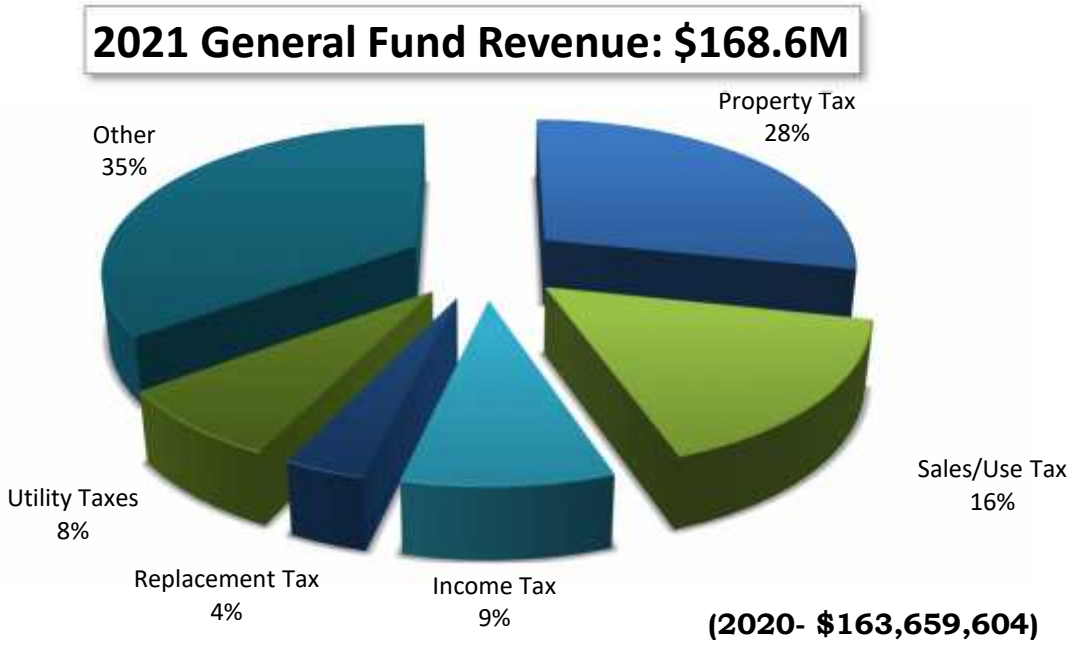
FUND	PROPERTY TAXES	SALES TAXES	SERVICE CHARGES	LICENSES FINES	INTERGVT REVENUE	INTEREST INCOME	BOND PROCEEDS	OTHER TRANSFERS
GENERAL FUND	X	X	X	X	X	X		X
SPECIAL REVENUE	X	X	X	X	X	X		X
DEBT SERVICE	X					X		X
CAPITAL PROJECTS					X	X	X	X
ENTERPRISES			X	X		X		
INTERNAL SERVICE	X		X		X	X		X
PENSION TRUST	X				X	X		

Most of these are self-explanatory. Intergovernmental revenue is income from federal, state, and other local governments. Other income and transfers are miscellaneous items, restricted receipts and transfers. Property taxes are net of projected tax cap losses.

GENERAL FUND REVENUE - ($168,631,274)

General Fund revenues are derived from eight major sources: taxes, licenses, intergovernmental revenues, service charges, fines, interest income, transfers and other miscellaneous income.

Elastic revenues, sales and intergovernmental taxes, account for more than one-half of the fund. With property taxes included, these three sources comprise 80% of the total. The total dollar amount collected for most of these sources has decreased slightly from 2020 to 2021. The percentage of the total that each represents, property taxes, elastic revenues and static revenues, has also slightly increased from the prior year.



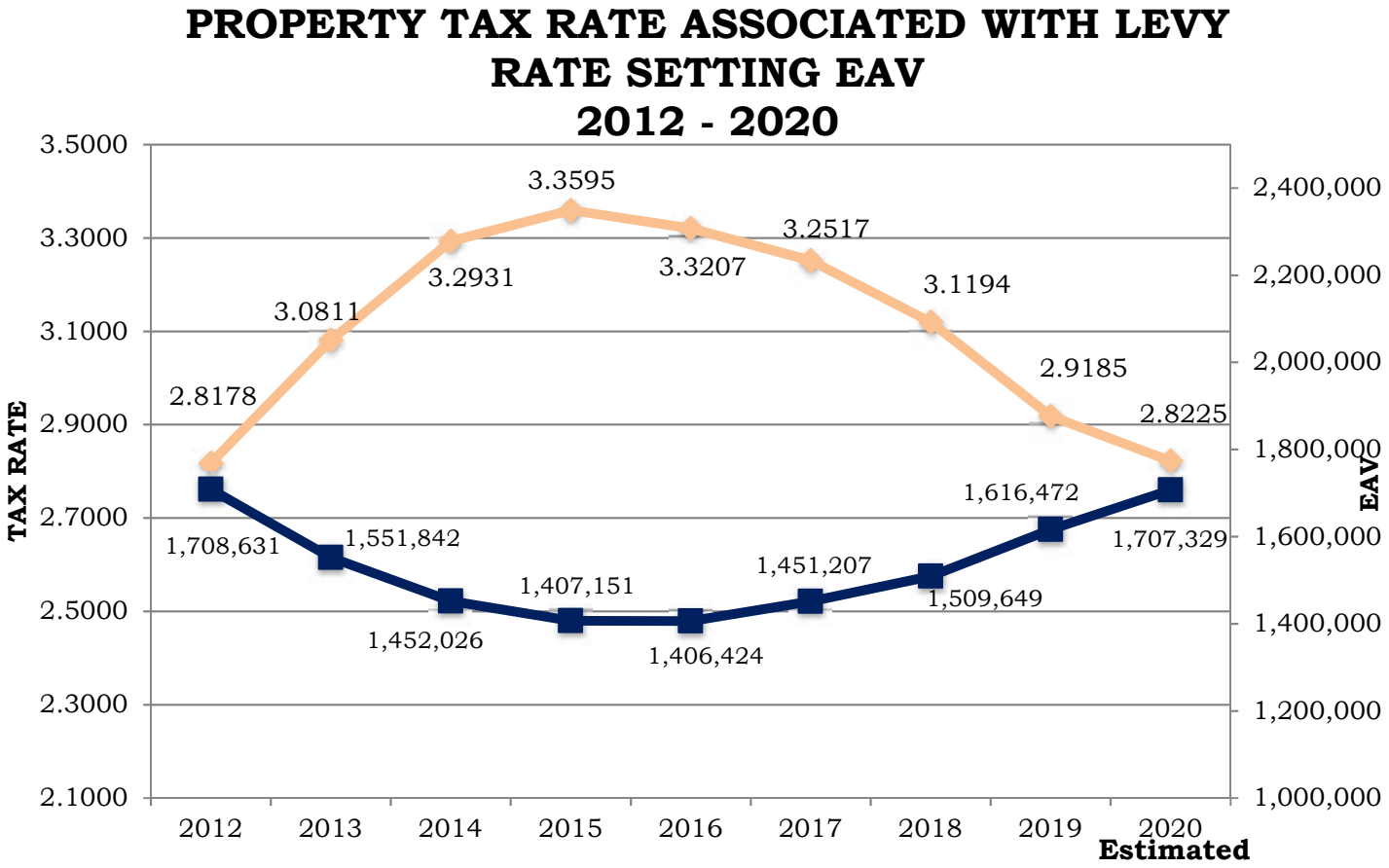
THE PROPERTY TAX

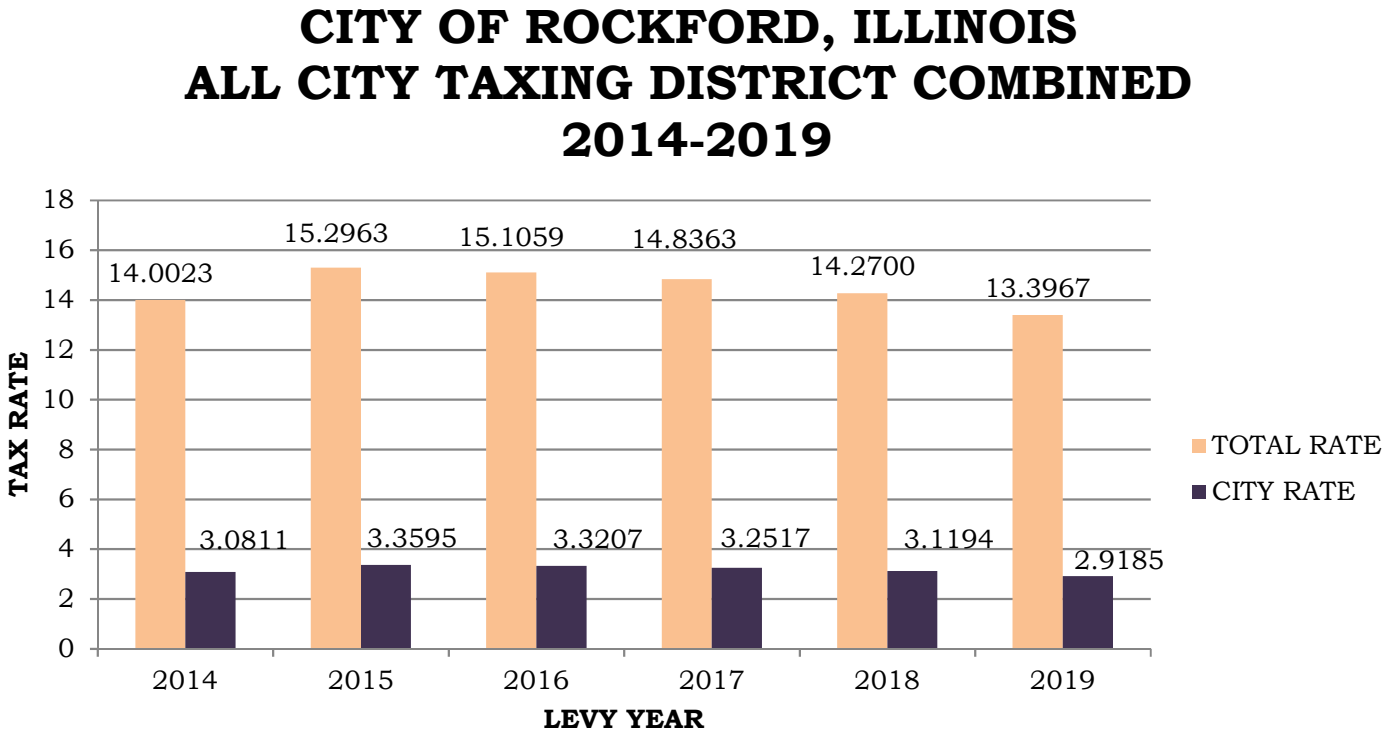
Property tax revenues are generated by multiplying equalized assessed valuation (EAV), in Illinois one-third of market value less any exemptions, by a tax rate.

2020 EAV is $1,707,328,865 compared to the previous year's $1,605,894,020. The increase is due to estimated new construction of $737,000 and annexations as well as an increase in existing home values. Increases in EAV due to annexation of new areas were $137,066 in 2020. EAV change estimates will be 2% for 2021-2023.

The graph below illustrates the relationship between EAV and the property tax rate. Poor EAV performance puts pressure on the rate if levies are increased to raise revenue. Given the fact that rates are fixed for a number of levies and that the City is at the maximum for many limited levies, this has implications for future budgets.

As the All City Tax Rate Graph illustrates, tax rates for both the City and all taxing districts decreased a total of 87.33 cents in 2020. The City tax rate decreased 20.09 cents. Tax rate changes for the remaining six taxing districts ranged from a decrease of 45.79 cents for the school district to slight decrease of 0.01 cents for the township; overall, there was a decrease of 87.33 cents for these units.





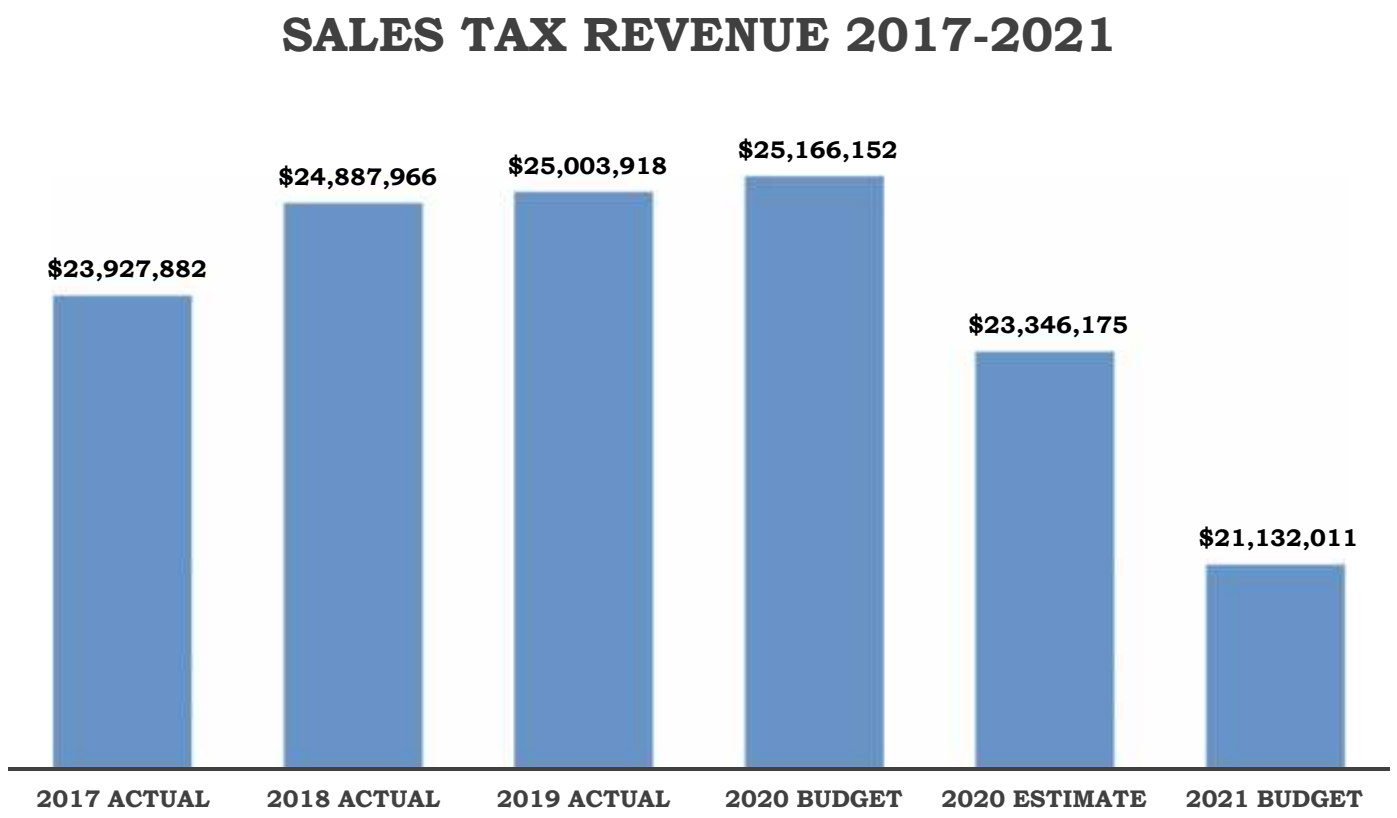
The City rate for the 2019 levy is 22% of the total rate of $13.3967. 2020 EAV and rates are not yet finalized. It is the City's goal to maintain a stable tax rate in order to remain

competitive with surrounding communities and unincorporated areas in economic development and annexation efforts.

The 2019 City rate is $2.9185 which is used for operations. For property taxes, the City's five year planning process takes into account the impact of both tax rate and tax cap limitation rules. With conservative budgeting and adequate reserves, these regulations can be adhered to.

THE GENERAL FUND SALES TAX

Sales tax, retailer's occupation tax, is assessed at one percent on all sales in the municipality and is collected and distributed by the State of Illinois on a monthly basis. The 2021 budget estimates $21,132,011 which is 16.03% ($4,033,889) less than the 2020 budget ($25,165,900). As the following graph illustrates, this elastic revenue source tends to fluctuate depending on the national and local economies as well as on local economic growth. This tax graph tends to pinpoint economic ups and downs rather well. While sales tax has increased at an average rate of better than five percent in the past, if the increase is adjusted for inflation, then this revenue source has not always held its own for the City. For the future, the City estimates two percent for both the growth and inflation rate.



The City began receiving local use tax on a statewide formula basis during 1990. This is a sales tax collected by the State on sales to Illinois residents by out of state companies. Revenues for 2019 is $5,079,079 and estimated 2020 is $6,348,663 respectively. 2021 budgeted revenue is $6,540,900.

The City receives a 6% phone tax that as steadily declined for many years. Revenues for 2019 and 2020 are $3,397,211 and $2,898,490 respectively. 2021 budgeted revenue is $2,952,000.

The City implemented a 5% water utility tax in 2003. Revenues for 2019 and 2020 are $1,254,158 and $1,397,690 respectively. 2021 budgeted revenue is $1,400,000.

The City implemented a 5% electric utility tax in 2018. Revenue for 2019 and 2020 are $6,318,009 and $5,474,534 respectively. 2021 budgeted revenue is $6,000,000.

The City implemented a 5% natural gas utility tax in 2018. Revenue for 2019 and 2020 are $2,592,926 and $1,945,048 respectively. 2021 budgeted revenue is $2,700,000.

OTHER GENERAL FUND REVENUE

License and inspection estimates have decreased $397,000 from $6,042,200 in 2020 to $5,645,200 in 2021. The 2020 estimated actual of $4,827,002 is $1,215,197 under budget, reflecting many increases and decreases in licenses issued. Primary increases occurred in building permits ($516,542).

The 2021 intergovernmental revenue budget estimate is $26,213,941, a decrease of $1,347,543 from 2020's $ 26,213,941. The 2020 intergovernmental actual is estimated to increase from the original budget by $4,731,151. The most significant increase was the State Income Tax ($555,103) offset by decreases in Winnebago County ($831,504). Due to the volatile nature of replacement taxes, a fixed growth assumption is not used; rather, annual results are analyzed. Replacement taxes, a state revenue source distinguished by its instability since its inception in 1978, came in $600,467 above estimate. This revenue source is allocated by state law to pensions as well as the Library and General Fund. The latter two funds absorb all annual gains and losses. This is perhaps the most volatile elastic revenue source the City has and, consequently, the most difficult one to forecast.

The 2021 service charges revenue budget estimate is $28,192,770, an increase of $6,112,511 from 2020's $22,080,259. This is primarily due to increases in ambulance fees, garbage collection fees and billing fees.

General Fund Fines revenue can vary depending on economic conditions. The 2021 budget estimate is $1,673,500, an increase of $26,000 from 2020's $1,647,500. Decreases in neighborhood fines ($154,114) offset increases in parking violations ($2,275).

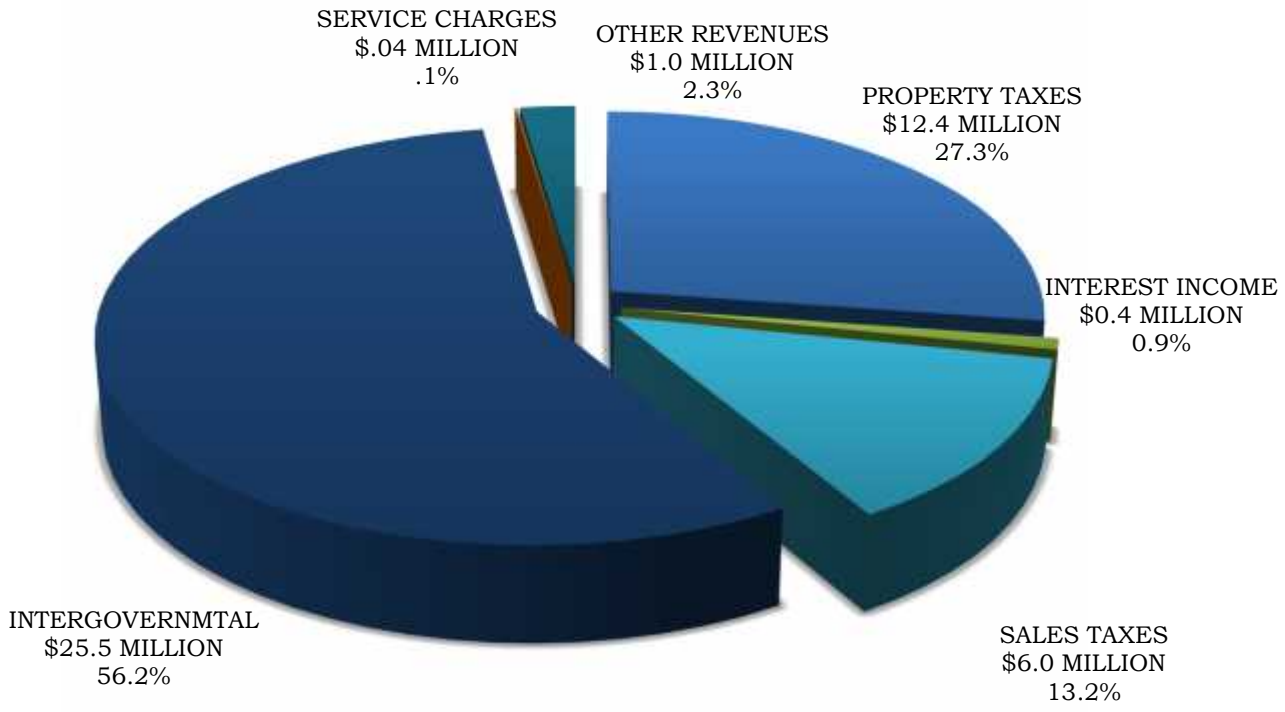
The 2020 interest income actual is estimated to decrease from the $400,000 budget by $143,715. $400,000 is estimated for 2021.

Other income for the General Fund consists of purchase of service reimbursements (indirect cost allocation) from various funds for administrative, legal, financial, and personnel services provided, various damage, abandoned property, and miscellaneous accounts. The amounts charged to other funds are increased annually to insure that they reflect actual costs. The 2020 budget and receipts were $11,798,039 and $8,531,733 respectively. 2021's budgeted $15,473,949 is $3,675,910 more than the prior year's budget and $3,825,000 less in capital

lease proceeds and capital projects. Purchase of service reimbursements are increased annually to reflect increased costs.

Transfers total $2,500,000 this year. The $2,500,000 transfer from the Motor Fuel Tax Fund is designed to pay for street lighting and debt service for construction of police stations. The General Fund, in turn, transfers $1,500,000 to the Capital Projects Fund to pay for designated projects.

2021 SPECIAL REVENUE FUNDS' REVENUE
$45,374,108



(2020- $49,456,945)

The City utilizes twenty-five special revenue funds. Although financing for this fund group has decreased from 2020's $49.5 million, the revenue mix has been essentially unchanged since 1985. The decrease in revenue from 2020 is largely driven by pandemic-related declines in restaurant and hotel taxes and branch closings in the Library Fund.

Motor Fuel Tax Fund - This fund is financed by shared revenue payments ($5,900,000) from the State of Illinois on motor fuel for road building and maintenance purposes. 2021 interest earnings are estimated at $175,000.

Community Development Block Grant Fund - This fund, primarily involved with economic development and neighborhood rehabilitation, is financed by federal grants ($3,212,253). Program income is estimated at $34,497.

Redevelopment Fund - This fund, for redevelopment purposes and Metro Center Authority subsidy payments, has four revenue sources: motel/hotel tax (1%) - $423,300;

restaurant/lounge (1%) - $3,234,900; package liquor (1%) - $606,400. For 2019, receipts are $6,028,414, $604,564 above the estimate; with restaurant/lounge and motel coming in above estimates. This tax was originally authorized in 1978 and has been extended to 2028 to fund various projects. Tourism-Promotion Fund was consolidated into the Redevelopment Fund in 2021, adding the balance (5%) of the hotel/motel tax collections.

Tax Increment Financing Districts - TIF districts receive revenues from property taxes and interest income. In TIF districts, assessment values are frozen at a certain date and the increase, and the increment in assessed values and consequently, property taxes since that date, is to be used for redevelopment purposes in the districts. Property taxes for all districts continue to grow at an incremental pace.

Human Services - This fund is financed by two federal ($11,888,715) and four state agencies ($3,500,000) to provide services in Community Services, Headstart Preschool, Drug Free, Weatherization and Energy Assistance. Revenues tend to fluctuate based on grants and federal priorities.

Library Fund - This fund is financed by property taxes ($7,232,400), state replacement taxes ($600,000) fines ($26,350), service charges and non-resident fees ($59,777), grants ($190,000), interest and rental income ($45,000) and miscellaneous income ($100,000). Of any City operating fund, the Library is most heavily dependent on the property tax as the largest source of revenue, 88.0%.

OTB Special Projects Fund - This fund, used for special projects, receives one percent of the handle from the local off-track betting parlor.

DEBT SERVICE REVENUE FUNDS - ($14,766,654)

Debt Service Funds - These funds are funded by property taxes, tax abatements from TIF Districts, development funds, and OTB Special Projects Fund ($7,221,378), the parking and water utilities ($4,927,210), and sales tax ($2,618,067). For further information, see Debt Service under Non-Operating Fund section.

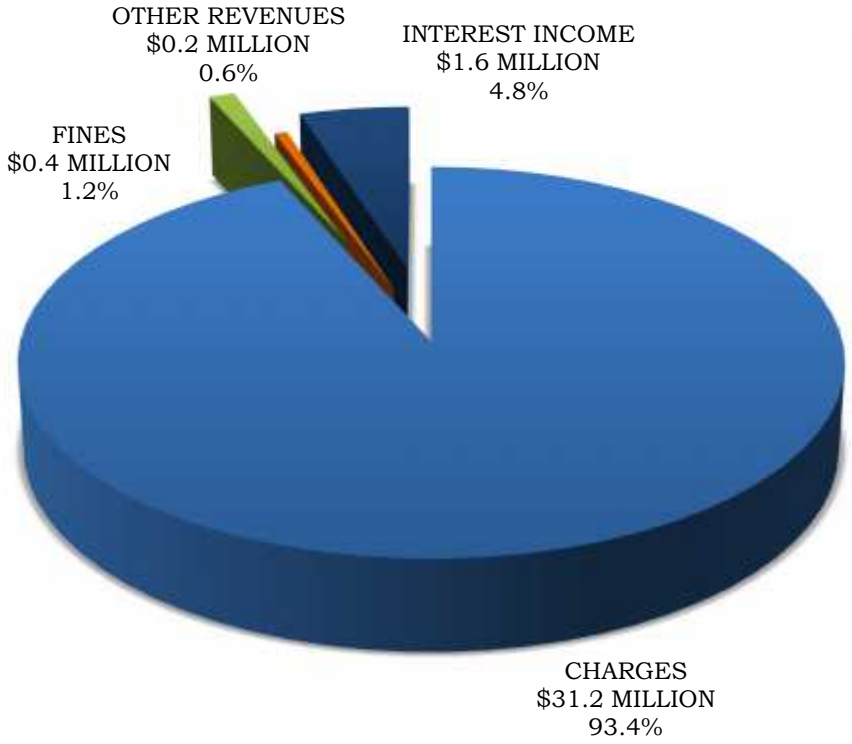
CAPITAL LEASE FUND REVENUE - ($35,405,856)

Capital Project Funds - These funds are financed transfers from Sales Tax, Motor Fuel Tax, General, and Water Funds. For further information, see Capital Projects under the Public Works section.

ENTERPRISE FUNDS REVENUES - ($33,424,281)

The City utilizes two enterprise funds, Water and Parking in the Public Works Department. The revenue mix has changed little from the previous year.

2021 ENTERPRISE FUNDS' REVENUES
$33,424,281



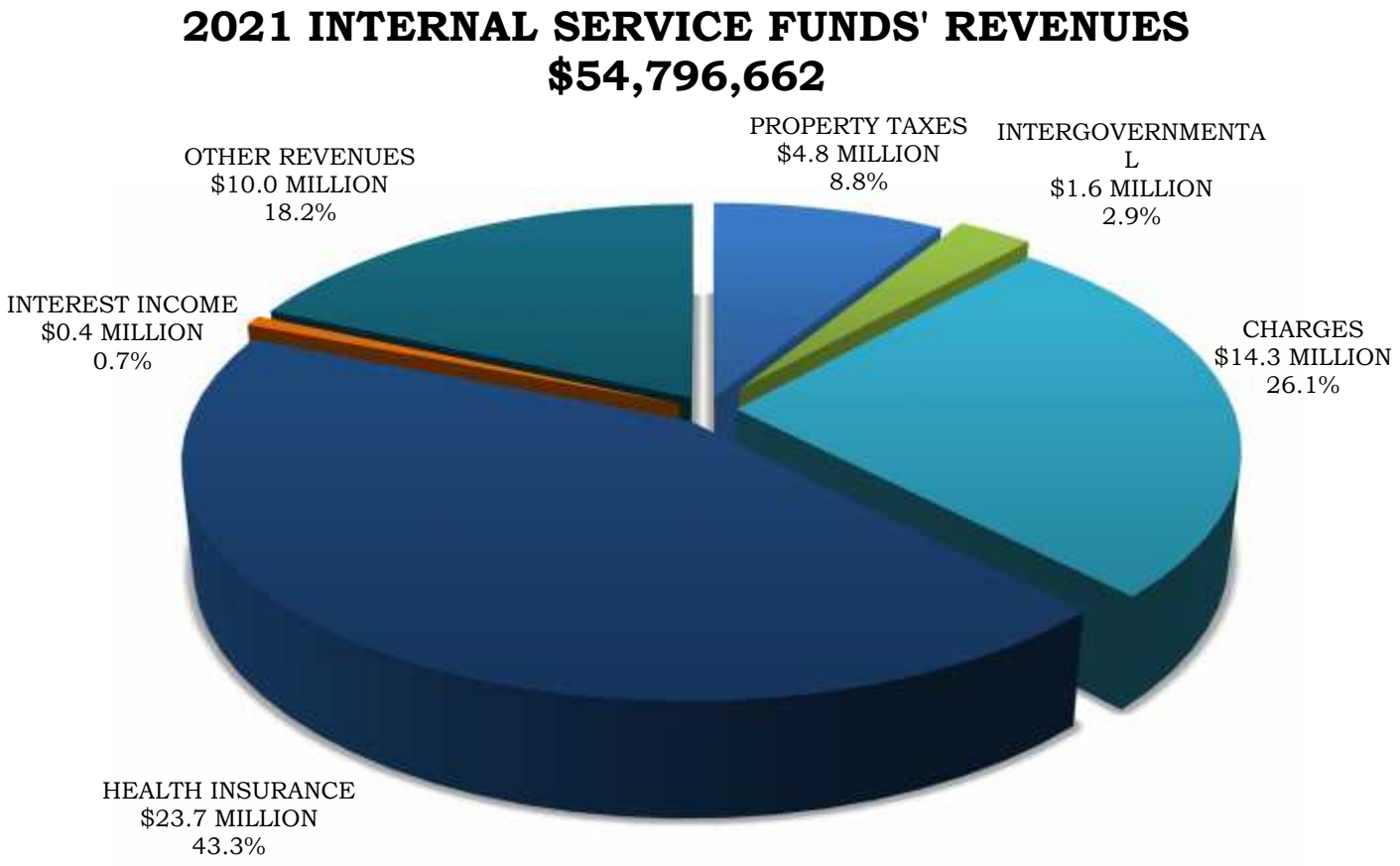
(2020 - $33,034,831)

Water Fund - This fund is financed by user fees ($30,314,112), installations and connections ($890,000); interest income ($200,000), and service charges to other funds and governmental agencies ($2,216,369).

Parking Fund - The Parking System is financed by fines ($387,300), permits and fees ($1,488,500), and purchase of services ($54,200).

INTERNAL SERVICE FUNDS REVENUES - ($54,769,662)

The City uses seven internal service funds. While financing for this fund group has increased from 2020's $53,630,876 budget, the revenue mix is unchanged.



(2020 - 53,630,876)

Property Fund - This fund, part of the Public Works Department, provides building maintenance for City facilities.

Equipment Fund - The Public Works Department operates garage facilities for vehicle maintenance for City departments at a central location.

Information Technology Fund - This fund finances the Information Technology department, which provides IT services to the entire City.

911 Communications Fund - Providing 911 communication services to public safety departments, this fund is financed by County revenues and City General Fund purchase of services.

Worker's Compensation Fund - Income for 2021 includes $2,899,994 in property taxes, $322,528 in interfund transfers from non-property tax funds, and $70,000 in interest income. The property tax rate is unlimited for this purpose.

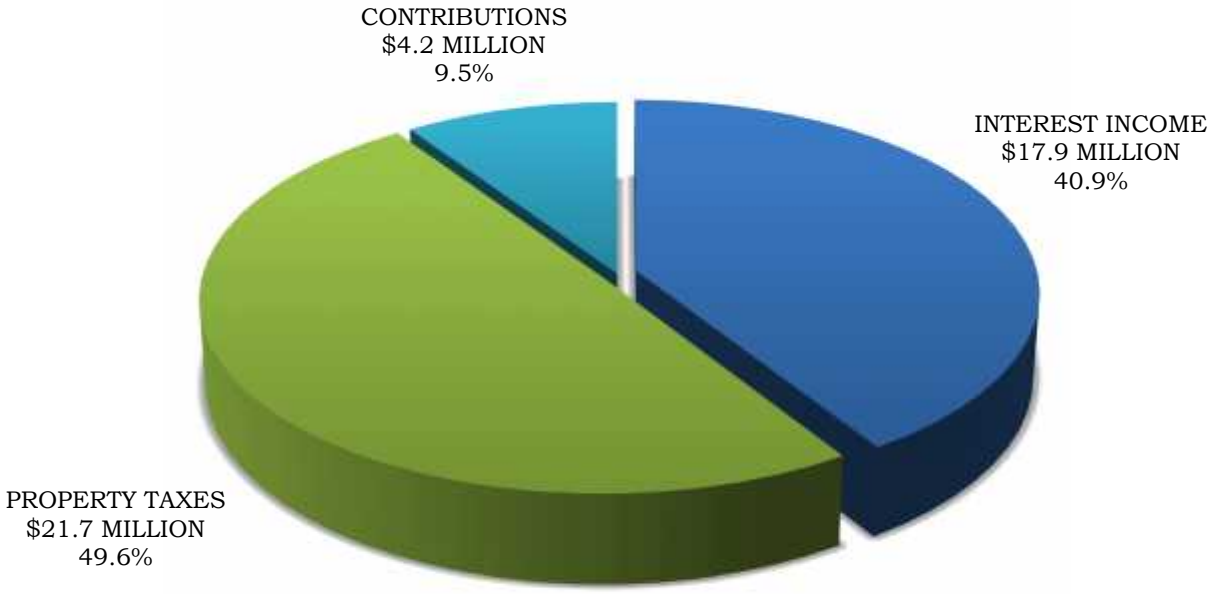
Health Insurance Fund - The City operates a self-insured plan for active employees and retirees. The City's share of $20,828,550 is supplemented by employees, retired employee contributions of $3,027,830 and $46,500 in interest income.

Risk Management Fund - This fund, used for the payment of claims, judgments, insurance premiums and general self-insured losses, is financed by an unlimited levy ($1,210,573), departmental charges ($720,960), and insurance reimbursements ($250,000).

PENSION FUNDS REVENUES – ($43,709,637)

The City operates local pension plans for sworn police and fire officers.

2021 PENSION TRUST FUNDS' REVENUES
$43,709,637



(2020 - $41,786,766)

Police Pension Fund - This fund is financed by a contribution from the General Fund (property taxes, $9,000,665 and state replacement taxes, $941,600), member contributions ($2,113,400), investment income ($5,762,000), and fair value appreciation ($5,000,000). The interest rate assumption for 2021 is 7.3% (2020 estimated return 11.2%).

Fire Pension Fund - This fund is financed by a contribution from the General Fund (property taxes, $10,624,431 and state replacement taxes, $1,113,800), member contributions ($2,004,600) and investment income ($5,104,541), and fair value appreciation ($2,000,000). The interest rate assumption for 2021 is 7.3% (2020 estimated return 11.5%).

DEPARTMENT FUNDING MATRIX

The table on the following two pages shows the funds listed in the preceding pages and the City departments that they fund. This matrix helps to illustrate how the financial structure of the City relates to the budgetary units that will be described in more detail in the rest of the budget book.

DEPARTMENT FUNDING											
CITY DEPARTMENTS	GENERAL FUND	MOTOR FUEL TAX FUND	CD BLOCK GRANT FUND	REDEVELOPMENT FUND	TIF FUNDS	HUMAN SERVICES FUND	LIBRARY FUND	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	WATER FUND	PARKING FUND
MAYOR'S OFFICE	X										
CITY COUNCIL	X										
LEGAL DEPARTMENT	X		X						X		
FINANCE DEPARTMENT	X		X	X					X	X	X
INFORMATION TECHNOLOGY DEPARTMENT											
HUMAN RESOURCES DEPARTMENT	X										
BOARD OF ELECTIONS	X										
CD ADMINISTRATION	X										
CD BUSINESS GROUP			X	X							
CD REDEVELOPMENT				X							
TIF FUNDS					X						
PLANNING DIVISION	X				X						
BUILDING DEPARTMENT	X										
HUMAN SERVICES DEPARTMENT	X					X					
ROCKFORD PUBLIC LIBRARY							X				
ROCKFORD MASS TRANSIT DISTRICT	X										
POLICE DEPARTMENT	X										X
FIRE DEPARTMENT	X										
911 DIVISION	X										
FIRE & POLICE COMMISSIONERS	X										
PUBLIC WORKS ADMINISTRATION	X								X	X	X
PUBLIC WORKS ENGINEERING	X								X	X	
CAPITAL PROJECT FUND	X	X							X	X	
MOTOR FUEL TAX FUND		X									
STREET MAINTENANCE DIVISION	X										
TRAFFIC DIVISION	X	X									X
PARKING DIVISION	X										X
PROPERTY DIVISION											
EQUIPMENT DIVISION											
WATER DIVISION	X									X	
POLICE PENSION											
FIRE PENSION											
IMRF PENSION											
HEALTH INSURANCE											
UNEMPLOYMENT											
WORKER'S COMPENSATION											
DEBT MANAGEMENT								X			
RISK MANAGEMENT											
NORTHERN ILLINOIS WORKFORCE ALLIANCE	X										

DEPARTMENT FUNDING											
CITY DEPARTMENTS	PROPERTY FUND	EQUIPMENT FUND	INFORMATION TECH FUND	911 FUND	IMRF FUND	UNEMPLOYMENT FUND	WORKER'S COMP FUND	HELATH INSURANCE FUND	RISK MANAGEMENT FUND	POLICE PENSION FUND	FIRE PENSION FUND
MAYOR'S OFFICE											
CITY COUNCIL											
LEGAL DEPARTMENT									X		
FINANCE DEPARTMENT									X	X	X
INFORMATION TECHNOLOGY DEPARTMENT			X								
HUMAN RESOURCES DEPARTMENT							X	X			
BOARD OF ELECTIONS											
CD ADMINISTRATION											
CD BUSINESS GROUP											
CD REDEVELOPMENT											
TIF FUNDS											
PLANNING DIVISION											
BUILDING DEPARTMENT											
HUMAN SERVICES DEPARTMENT											
ROCKFORD PUBLIC LIBRARY											
ROCKFORD MASS TRANSIT DISTRICT											
POLICE DEPARTMENT											
FIRE DEPARTMENT											
911 DIVISION				X							
FIRE & POLICE COMMISSIONERS											
PUBLIC WORKS ADMINISTRATION	X	X									
PUBLIC WORKS ENGINEERING											
CAPITAL PROJECT FUND											
MOTOR FUEL TAX FUND											
STREET MAINTENANCE DIVISION											
TRAFFIC DIVISION											
PARKING DIVISION											
PROPERTY DIVISION	X										
EQUIPMENT DIVISION		X									
WATER DIVISION											
POLICE PENSION										X	
FIRE PENSION											X
IMRF PENSION					X						
HEALTH INSURANCE								X			
UNEMPLOYMENT						X					
WORKER'S COMPENSATION							X				
DEBT MANAGEMENT											
RISK MANAGEMENT									X		
NORTHERN ILLINOIS WORKFORCE ALLIANCE											

YEAR END FINANCIAL CONDITION

Fund balances for the 2021 budget year ending December 31, 2020 are deemed to be sufficient to ensure a healthy financial condition for the City. Of the five funds projected to have year-end deficits, none are considered to be of concern.

Certain funds are project, rather than service, oriented. In these funds, the practice can be to appropriate all available funds, current plus certain future amounts, for one or more potential projects. The eleven TIF districts with deficits are examples of this. The Redevelopment fund can also be included. All of these project funds should turn positive before their current legal authority ends.

The Risk Management Fund carries deficit due to incurred claim estimates that are adjusted annually. The City has a long-term funding plan in place to fund future claims.

The Human Services and Parking Funds have short-term deficits which will correct. With these actions, these funds should again be in good condition.

CITY OF ROCKFORD, ILLINOIS
SCHEDULE OF ANTICIPATED ENDING FUND BALANCES (UNAUDITED)
2020 ACTUAL

FUND	BEGINNING BALANCE 1/1/2020	REVENUES	EXPENDITURES EXPENSES	EXCESS (DEFICIT)	ADJUSTMENTS	ENDING BALANCE 12/31/2020
GENERAL-OPERATING	$39,840,215	$166,422,506	$166,426,972	($4,466)		$39,835,749
SPECIAL REVENUE						
MOTOR FUEL TAX	10,694,102	8,969,611	8,387,891	581,720		11,275,822
COMMUNITY DEVELOPMENT	14,405	3,231,286	4,077,423	(846,137)		(831,732)
REDEVELOPMENT TAX	1,479,281	6,736,303	7,502,714	(766,411)		712,870
TOURISM PROMOTI(	969,457	1,363,722	1,672,835	(309,113)		660,344
TAX INCREMENT DISTRICTS	(9,813,638)	4,527,060	3,978,206	548,854		(9,264,784)
HUMAN SERVICES	1,519,384	19,329,720	20,763,093	(1,433,373)		86,011
LIBRARY	11,605,308	9,521,491	8,541,161	980,330		12,585,638
DEBT SERVICE	9,487,451	8,550,567	9,114,924	(564,357)	4,673,242	13,596,336
CAPITAL REPLACEMENT	670,568	3,435,958	4,695,229	(1,259,271)		(588,703)
CAPITAL PROJECT	24,307,524	24,100,214	21,421,831	2,678,383		26,985,907
ENTERPRISE						
WATER SYSTEM	163,671,340	32,182,731	25,590,919	6,591,812		170,263,152
PARKING SYSTEM	10,728,991	998,138	1,942,479	(944,341)		9,784,650
INTERNAL SERVICE						
PUBLIC WORKS PROPERTY	2,930,019	3,737,185	3,216,221	520,963		3,450,983
PUBLIC WORKS EQUIPMENT	1,150,586	3,376,360	3,461,701	(85,341)		1,065,245
PUBLIC WORKS CENTRAL STORES	391,316	501,500	489,864	11,636		402,951
911 COMMUNICATIONS	0	6,339,174	6,439,477	(100,302)		(100,302)
IMRF PENSION	98,239	7,101,910	6,892,079	209,831		308,070
UNEMPLOYMENT INSURANCE	81,022	48,840	11,481	37,360		118,381
WORKER'S COMPENSATION	507,543	3,423,138	2,630,669	792,469		1,300,012
RISK MANAGEMENT	(17,060,007)	2,085,896	14,018,035	(11,932,139)		(28,992,146)
INFORMATION TECHNOLOGY	2,829,134	5,305,743	4,241,696	1,064,047		3,893,181
HEALTH INSURANCE	1,203,175	24,385,776	22,416,366	1,969,410		3,172,585
PENSION						
POLICE PENSION	212,121,169	14,855,498	20,086,364	(5,230,866)	(9,940,383)	196,949,920
FIRE PENSION	174,381,745	11,355,628	20,589,120	(9,233,491)	(11,738,231)	153,410,023
ELIMINATIONS & ADJUSTMENTS	0	(95,786,616)	(98,576,849)	2,790,233	(2,790,233)	0
	$643,808,328	$276,099,339	$290,031,899	($13,932,560)	($19,795,605)	$610,080,164

Mayor's Office

MISSION STATEMENT

It is the mission of the Mayor's Office to provide leadership, vision, and direction for the programs and services provided to the residents of Rockford.

PRIMARY FUNCTIONS

The primary function of the Mayor's office is to provide administrative and policy-making functions and work with City Department leaders to oversee and execute the daily operations for the City of Rockford.

OBJECTIVES FOR FISCAL YEAR 2021

- Work to reduce the property tax burden on residents and property owners.
- Continue investing in public safety initiatives including prevention activities to lower crime.
- Lead on Police reform initiatives such as additional training, co-responder mental health models, body-worn cameras and community engagement.
- Develop and implement programs to improve health and safety of our neighborhoods including expansion of Land Bank properties and comprehensive program for Winnebago County Trustee.
- Enhance communications both within the City organization and with residents, media and community partners.
- Continue efforts to streamline operations through efficiencies and to implement recommendations from the National Resource Network and Rockford Region Rebounding Working Groups.
- Aggressively pursue development opportunities to grow the Rockford economy and create jobs.
- Implement programs and initiatives that follow the guiding principles adopted by City Council. These include:
    - Leadership & Communication
    - City of Rockford Economy & Finances
    - Safety
    - Infrastructure & Investment
    - Business Climate
    - Entertainment & Quality of Life
    - Safe & Vibrant Neighborhoods (Resident Quality & Inclusion)
    - Education
- Continue to take advantage of River Edge Redevelopment grants in the downtown area and extension of Historic Tax Credits legislation.
- Expand partnership with other taxing bodies in the utilization of Enterprise Zones and River Edge Zone.
- Partner with local educational institutions and civic and economic development groups on developing coordinated networks to grow major industry clusters, including health care, aerospace, the arts, and the tourism and hospitality industries, arts professionals, and arts supporters, to determine how we can leverage our resources to build a world class arts education network.
- Engage and support citizen involvement in City planning and activities.
- Build and support intergovernmental relationships, collaboration, and advocacy.

Mayor's Office

- Continue work in establishing opportunities for international trade and economic growth.
- Continue to pursue State legislative agenda focusing on domestic violence prevention, juvenile justice reform, pension reform, collective bargaining reform, blight reduction, investments at BMO Arena Chicago/Rockford International Airport, protection of State-disbursed municipal revenues, and other pro-municipal government legislation.

MAYOR'S OFFICE BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$668,855	$701,338	$708,643	$713,279	$11,941
CONTRACTUAL	179,646	216,226	205,739	234,217	17,991
SUPPLIES	18,901	13,800	13,442	15,100	1,300
OTHER	1,830	2,167	2,167	2,265	98
CAPITAL	0	30,000	0	0	(30,000)
TOTAL	$869,232	$963,531	$929,991	$964,861	$1,330

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENT	$88,715	$81,166	$100,043	$96,160	($3,883)
GENERAL REVENUES	754,510	788,066	863,488	868,701	5,213
TOTAL	$843,225	$869,232	$963,531	$964,861	$1,330

MAYOR'S OFFICE AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
MAYOR	ELECTED	1.00	1.00	0.00
CITY ADMINISTRATOR	317	1.00	1.00	0.00
CHIEF OF STAFF	214	1.00	1.00	0.00
EXECUTIVE COORDINATOR TO THE MAYOR	107	1.00	1.00	0.00
SR. ADMINISTRATIVE ASSISTANT	105	1.00	1.00	0.00
TOTAL PERSONNEL		**5.00**	**5.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel budget numbers reflect a 2% wage adjustment, as well as changes to health insurance elections, offset in part by a reduction in Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses increase $17,991 primarily due to escalations in purchase of service for building rental charges, offset in part by decreases in both microcomputers and travel.
- Supplies expenses increase $1,300 due to increases for food purchases related to Mayor's employee lunches and meetings.
- Estimated lease payments for vehicle payments in 2021 are budgeted at $2,265.

CAPITAL EQUIPMENT

There are no planned capital replacements for 2021.

City Council

MISSION STATEMENT

It is the mission of the City Council, in conjunction with the Mayor, to serve as the legislative and policymaking body of the City of Rockford.

PRIMARY FUNCTIONS

The primary function of the City Council is to act as the legislative body for the City of Rockford.

OBJECTIVES FOR FISCAL YEAR 2021

- Use the City-level strategies – create a livable community, engage citizens in improving education and reducing crime, invest in infrastructure, and become a more customer-focused, productive organization – to work towards achieving the Council's five community objectives: increase economic activity, reduce crime, increase living wage jobs, create a qualified, educated workforce, and create vibrant neighborhoods.

CITY COUNCIL BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$344,738	$368,876	$377,279	$400,655	$31,779
CONTRACTUAL	176,232	181,170	167,526	185,960	4,790
SUPPLIES	3,808	4,000	2,308	4,000	0
TOTAL	$524,778	$554,046	$547,113	$590,615	$36,569

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENT	$24,391	$21,692	$33,566	$31,785	($1,781)
GENERAL REVENUES	474,277	503,086	520,480	558,830	38,350
TOTAL	$498,668	$524,778	$554,046	$590,615	$36,569

CITY COUNCIL AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
ALDERMAN	ELECTED	14.00	14.00	0.00
TOTAL PERSONNEL		**14.00**	**14.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel numbers reflect changes to health insurance elections, offset in part by a reduction in Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses increase $4,790 primarily due to increases in building rental, partially offset by travel reductions.

Legal Department

MISSION STATEMENT

It is the mission of the Legal Department to act as the legal representative for the City of Rockford, its officers, and its employees.

PRIMARY FUNCTIONS

The primary function of the Legal Department is to provide a variety of legal services for administrative issues, legislative issues, land acquisition programs, and support the City's EEO and diversity procurement functions.

OBJECTIVES FOR FISCAL YEAR 2021

- Support Community and Economic Development Department through effective drafting and review of development and incentive agreements.
- Increase living wage jobs by continuing expansion of Diversity Procurement program to include workforce data.
- Promote and support the utilization of the City Council eAgenda and docketing system.
- Stewardship of the elected and appointed officials open meetings act training, open meetings act compliance and freedom of information act compliance.
- Support code enforcement, landlord tenant registry programs, and neighborhood associations.
- Pursue right of way acquisition for infrastructure improvement projects.
- Expand demolition initiatives with not-for-profit partners and end use strategies for post demolition properties through foreclosures and other means of collection.
- Support the City's direct lobbying efforts and the Illinois Municipal League legislative initiatives.
- Maintain efficient services and control costs through support of labor negotiations.
- Manage internal and external litigation matters and continue integration of third party claims processes.
- Increase efficiency and revenues from code enforcement through expansion of administrative hearing process.
- Reduce crime by effective ordinance adoption and enforcement and by support of parolee and probationer re-entry initiatives.
- Continue to sell surplus City-owned properties to private ownership using all available means, including the multiple listing service.
- Update the City's Women and Minority Business Enterprise policy.
- Create a grants procedure manual.
- Continue to support the City's blight reduction efforts through outreach with property owners and neighbors, and, when necessary, enforcement of code compliance through administrative and judicial proceedings.
- Continue to support the City's goal to be more business friendly by updating ordinances and policies.
- Increase capacity for handling litigation in-house.
- Increase legal representation for all City boards and commissions.

Legal Department

LEGAL DEPARTMENT BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$1,289,140	$1,413,036	$1,325,268	$1,530,651	$117,615
CONTRACTUAL	302,323	322,356	343,866	339,006	16,650
SUPPLIES	34,749	31,500	28,005	38,000	6,500
TOTAL	$1,626,212	$1,766,892	$1,697,140	$1,907,657	$140,765

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENTS	$176,026	$152,093	$189,320	$192,754	$3,434
MAGISTRATE FINES	180,000	180,000	180,000	180,000	0
PURCHASE OF SERVICES	659,853	687,015	728,462	741,024	12,562
GENERAL REVENUES	604,021	607,104	669,110	793,879	124,769
TOTAL	$1,619,900	$1,626,212	$1,766,892	$1,907,657	$140,765

LEGAL DEPARTMENT AUTHORIZED POSITIONS

POSITION TITLE	POSITION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
LEGAL DIRECTOR	316	1.00	1.00	0.00
CITY ATTORNEY	213	2.00	2.00	0.00
ASSISTANT CITY ATTORNEY II	110	2.00	2.00	0.00
ASSISTANT CITY ATTORNEY I	108	1.00	2.00	1.00
LAND TRANSACTIONS OFFICER	108	1.00	1.00	0.00
CONTRACT & GRANT COMPLIANCE OFFICER	108	1.00	1.00	0.00
CITY COUNCIL CLERK	105	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT	102	3.00	3.00	0.00
OFFICE ASSISTANT	101	1.00	1.00	0.00
TOTAL PERSONNEL		**13.00**	**14.00**	**1.00**

BUDGET HIGHLIGHTS

- Personnel budget numbers reflect a 2% wage adjustment, changes in health insurance elections, and the addition of an Assistant City Attorney I position to support the Police Department's body worn camera program.
- Contractual expenses increase $16,650 primarily due to escalations in membership dues and internal service charges for building rental, partially offset by decreases in microcomputer, travel and printing charges.
- Supplies increase $6,500 for book purchases.

Legal Department

LEGAL DEPARTMENT PERFOMANCE MEASUREMENTS

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET
CLAIMS FILED	486	350	147	350
CLAIMS APPROVED	14	15	10	15
$ VALUE OF APPROVED CLAIMS	59,828	45,000	53,086	55,000
AVG DAYS TO APPROVE CLAIMS	80	80	80	80
CLAIMS DENIED	472	335	137	335
AVG DAYS TO DENY CLAIMS	30	30	30	30
AVG DAYS TO INVESTIGATE CLAIMS	15	15	15	15

Finance Department

MISSION STATEMENT

It is the mission of the Finance Department to account for all municipal resources and to apply such resources in a manner that is most beneficial to the citizens of Rockford.

PRIMARY FUNCTIONS

There are four primary operating functions within the Finance Department:

- **Administration** - The Administration division is responsible for the management of the financial affairs of the City, debt management, and the supervision of personnel operations within the Finance Department.
- **Central Services** - The Central Services division is responsible for financial planning and budget, risk management, centralized purchasing, and mail services for the City.
- **Accounting** - The purpose of the Accounting division is to provide financial reporting, payroll processing, accounts payable and receivable, fixed asset reporting, special tax collections, billing, auditing functions, manage the police and fire pension funds and invest idle City funds.
- **Customer Service Center** - The purpose of the Customer Service Division is to generate necessary utility bills and manage the billing process, to collect various revenues, and handle customer calls for City Departments.

OBJECTIVES FOR FISCAL YEAR 2021

- Achieve the Distinguished Budget Presentation Award for the 37th consecutive year and the Certificate of Achievement for Excellence in Financial Reporting for the 41st consecutive year from the Government Finance Officers Association.
- Complete implementation of Munis Executime, a new City-wide timekeeping and scheduling system.
- Continue implementation of Munis Bid Management and eProcurement modules for online bidding and Vendor Self Service for accounts payable and purchasing.
- Compile a complete accounting procedures manual.
- Implement a new Munis module allowing for online payment of food and beverage, package liquor and hotel-motel tax payments, allowing for easier remittance for our hospitality businesses locally.
- Continue to monitor, track, and pursue reimbursement for COVID-19 related costs incurred by the City.
- Continue to refine the City's five-year financial forecast and make recommendations for long-term fiscal stability and budget balance, including recommendations for new revenue sources approved by the State.

Finance Department

FINANCE DEPARTMENT BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$2,506,208	$2,722,405	$2,681,544	$2,730,292	$7,887
CONTRACTUAL	1,132,893	1,512,945	1,563,479	1,490,205	(22,740)
SUPPLIES	36,092	41,550	34,103	35,500	(6,050)
OTHER	3,889,635	2,901,267	2,647,465	3,303,366	402,099
TOTAL	$7,564,829	$7,178,167	$6,926,591	$7,559,363	$381,196

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENTS	$249,682	$206,095	$230,834	$222,351	($8,483)
PURCHASE OF SERVICES	2,548,613	2,358,577	2,660,761	3,028,157	367,396
GENERAL REVENUES	4,707,816	5,000,157	4,286,573	4,308,855	22,282
TOTAL	$7,506,111	$7,564,829	$7,178,167	$7,559,363	$381,196

FINANCE DEPARTMENT AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
FINANCE DIRECTOR	316	1.00	1.00	0.00
CENTRAL SERVICES MANAGER	212	1.00	1.00	0.00
ACCOUNTING MANAGER	212	1.00	1.00	0.00
CUSTOMER SERVICE MANAGER	111	1.00	1.00	0.00
PAYROLL ADMINISTRATOR	110	1.00	1.00	0.00
PRINCIPAL ACCOUNTANT	110	2.00	2.00	0.00
SR FINANCIAL ANALYST	109	1.00	1.00	0.00
CUSTOMER SERVICE SUPERVISOR	108	1.00	1.00	0.00
FINANCIAL ANALYST	107	2.00	2.00	0.00
ACCOUNTANT	107	2.00	2.00	0.00
SENIOR ADMIN. ASSISTANT	105	1.00	1.00	0.00
PURCHASING TECHNICIAN	A-23	1.00	1.00	0.00
SENIOR ACCOUNT CLERK	A-21	4.00	4.00	0.00
CSC TEAM LEAD	A-21	4.00	4.00	0.00
CUSTOMER SERVICE REP	A-20	9.00	9.00	0.00
METER READER	A-19	0.00	0.00	0.00
ACCOUNT CLERK	A-19	0.00	0.00	0.00
TOTAL PERSONNEL		**32.00**	**32.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel budget numbers reflect an increase of $7,887 primarily due to a 2% wage adjustment, offset in part by a decrease Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses decrease $22,740 due to an increase in internal service charges for building rental, offset by decreases in auditing, travel and miscellaneous contract expenses.
- Supplies decrease $6,050 due to computer purchases reductions.

Finance Department

- Miscellaneous contracts increase $402,099 mainly due to a $1.5 million contribution for Rockford Promise, partially offset by salary savings for various vacant positions and decreases in building maintenance transfers for graffiti abatement.
- Of the 32 staff assigned to Finance Department, 22.9 are direct reimbursements.

FINANCE DEPARTMENT PERFORMANCE MEASUREMENTS

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET
TOTAL BILLS	627,946	630,000	628,885	630,000
PAPER	470,728	460,000	363,375	363,500
EBILL	157,218	170,000	265,510	266,500
CITY HALL PAYMENTS	162,400	166,000	141,041	155,000
WALK IN	115,537	119,000	87,441	95,000
MAIL	46,863	47,000	53,600	60,000
REMITCO	204,146	220,000	328,445	340,000
ONLINE BANKING	89,513	90,000	134,500	140,000
ONLINE LEVEL ONE	171,307	190,000	265,975	280,000
PHONE	73,531	74,000	117,390	120,000
COMED	5,901	7,000	1,518	4,000
CUSTOMER SERVICE CENTER CALLS	71,986	75,000	63,890	75,000
ABANDONED CALLS	4%	6%	4%	6%
AVG TIME TO ANSWER CALLS (SECONDS)	43	45	26	45
AVG CALL LENGTH (SECONDS)	216	220	232	245
NUMBER OF PURCHASE ORDERS ISSUED	4,769	4,700	3,305	4,650
NUMBER OF BIDS/RFPS ISSUED	135	165	149	160

Information Technology Department

MISSION STATEMENT

The Mission of Information Technology is to support the objectives of the Mayor, City Council, and Department Heads by providing technical leadership in Information Technology planning, implementation, and support.

PRIMARY FUNCTIONS

- Provide technical service and support to City employees, enabling them to work efficiently and effectively.
- Ensure the safety and integrity of the City's data and network.
- Provide technical leadership and direction for projects requiring Information Technology support.

OBJECTIVES FOR FISCAL YEAR 2021

- Continue implementation of new Computer Aided Dispatch and Records Management System.
- Support the implementation of new Ordinance Ticketing System.

INFORMATION TECHNOLOGY BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$702,157	$729,966	$743,648	$705,834	($24,132)
CONTRACTUAL	2,757,149	3,975,070	2,895,516	4,248,830	273,760
SUPPLIES	187,485	91,000	201,943	91,000	0
OTHER	464,666	550,024	749,511	536,424	(13,600)
TOTAL	$4,111,457	$5,346,060	$4,590,617	$5,582,087	$236,028

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
GENERAL FUND TRANSFERS	$2,583,924	$4,655,756	$3,332,247	$3,547,384	$215,137
OTHER FUND TRANSFERS	1,285,967	725,464	1,338,628	1,357,179	18,551
FROM OTHER GOVERNMENTS	0	240,000	1,235,003	1,235,003	0
TOTAL	$3,869,891	$5,621,220	$5,905,878	$6,139,566	$233,688

INFORMATION TECHNOLOGY AUTHORIZED POSITIONS

POSITION TITLE	POSITION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
IT DIRECTOR	315	1.00	1.00	0.00
SENIOR IT SPECIALIST	109	4.00	4.00	0.00
COMMUNICATIONS MGR	111	1.00	1.00	0.00
TOTAL PERSONNEL		**6.00**	**6.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel expenses decrease $24,132 primarily due to a 2% in wage adjustment offset by staff changes, changes in health insurance elections and decreases in Illinois Municipal Retirement Fund (IMRF).
- Contractual services increase $273,760 primarily due to equipment maintenance and increases to internal service charges.

Information Technology Department

- Depreciation expenses decrease by $5,000, purchase of services decrease by $8,600 and capital expense remain at $132,834 due to Computer Aided Dispatch and Records Management System (CAD/RMS) lease payments.

INFORMATION TECHNOLOGY FIVE YEAR FORECAST (IN 000'S)

The 2022-2026 forecasts assume operations will continue as they are programmed for 2021 and that costs will increase annually. Budgets are developed so funds are annually available for fixed assets. Since this is an internal service fund, charges will recover expenditures.

	2022	2023	2024	2025	2026
REVENUES	$6,385	$6,640	$6,906	$7,182	$7,469
EXPENDITURES	5,805	6,037	6,278	6,529	6,790
EXCESS (DEFICIT)	580	603	628	653	679
BEGINNING BALANCE	1,239	1,819	2,422	3,050	3,703
ENDING BALANCE	$1,819	$2,422	$3,050	$3,703	$4,382

INFORMATION TECHNOLOGY FIXED ASSETS

Planned fixed assets include network upgrades, a disaster recovery site, core switch, and storage upgrades for 2021:

	QUANTITY	BUDGET EACH	TOTAL BUDGET
DELL SERVERS	4	25,000	100,000
NETWORK UPGRADES	1	100,000	100,000
ADDITIONAL SOLID STATE STORAGE	1	150,000	150,000
OTHER PROJECTS	1	100,000	100,000
TOTAL	7		$450,000

INFORMATION TECHNOLOGY FUND PERFORMANCE MEASUREMENTS

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET
SERVER AVAILABILITY	99.980%	99.990%	99.995%	99.990%
% WITHIN TARGET	90.360%	90.000%	88.947%	99.000%
NETWORK AVAILABILITY	99.980%	99.990%	99.998%	99.990%
% WITHIN TARGET	89.670%	90.000%	95.551%	90.000%
WORKORDERS OPENED	9,072	8,500	6,550	6,500
WORKORDERS CLOSED	9,161	8,500	6,490	6,500

Human Resources Department

MISSION STATEMENT

The mission of the Human Resources Department is to support the goals and challenges of The City of Rockford by providing services which promote a work environment that is characterized by fair treatment of employees, open communications, personal accountability, trust and mutual respect. We will seek and provide solutions to workplace issues that support and optimize the operating principles of the City of Rockford.

PRIMARY FUNCTIONS

The primary function of the Human Resources Department is to proactively manage employee relations, to work cooperatively with management and staff to develop a strong leadership team, administer the City's benefit program, recruit and interview job applicants, develop and implement employee training programs, coordinate employee activities and maintain personnel files.

OBJECTIVES FOR FISCAL YEAR 2021

- Enhance our recruitment methodology by adding tools that allow for greater outreach, inclusion and diverse applicant pools. Enhance the selection and interview process.
- Implement City-wide employee training (Diversity, Implicit Bias, Dare to Lead, Managing a Blended Workforce, Respect and Civility in the Workplace, etc.)
- Utilize annual evaluations and surveys to identify technical and management skill gaps for leadership.
- Create and implement a management training program focusing on specific leadership competencies, day-to-day operational and compliance matters.
- Conduct quarterly customer service and annual employee feedback surveys to better gauge the needs of the organization.
- Monitor the COR Wellness Center, increasing population engagement and dependent participation.

HUMAN RESOURCES DEPARTMENT BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$537,126	$564,930	$554,473	$570,013	$5,083
CONTRACTUAL	183,861	201,210	171,944	220,790	19,580
SUPPLIES	5,407	5,500	4,736	5,500	0
TOTAL	$726,394	$771,640	$731,153	$796,303	$24,663

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENT	$75,890	$66,988	$79,503	$76,810	($2,693)
TRANSFER FROM HEALTH FUND	178,180	182,460	197,320	206,100	8,780
TRANSFER FROM WC FUND	101,500	103,900	112,600	117,300	4,700
GENERAL REVENUES	375,971	373,046	382,217	396,093	13,876
TOTAL	$731,541	$726,394	$771,640	$796,303	$24,663

Human Resources Department

HUMAN RESOURCES DEPARTMENT AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
HUMAN RESOURCES DIRECTOR	315	1.00	1.00	0.00
ASSOCIATE DIRECTOR	212	1.00	1.00	0.00
HR SPECIALIST	107	1.00	1.00	0.00
HR GENERALIST	107	1.00	1.00	0.00
HR COORDINATOR	106	1.00	1.00	0.00
TOTAL PERSONNEL		**5.00**	**5.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel budget numbers reflect a 2% wage adjustment offset in part by a reduction in Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses increase $19,580 primarily due to increases in internal service charges for microcomputers and building rent, partially offset by travel reductions.

HUMAN RESOURCES DEPARTMENT PERFORMANCE MEASUREMENTS

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET
APPLICATIONS	4,500	4,000	2866	4000
PERMANENT VACANCIES FILLED	85	85	100	105
TEMPORARY VACANCIES FILLED	60	55	27	60
WORKER'S COMP CLAIMS	147	193	446	468
WORKER'S COMP LOST DAYS	501	627	1187	1246
TRAINING SESSIONS	50	90	82	90
HEALTH INSURANCE PARTICIPANTS	3,289	3,300	3205	3250
FLEX SPENDING PARTICIPANTS	292	300	274	285

Board of Election Commissioners

MISSION STATEMENT

It is the mission of the Board of Election Commissioners to conduct elections and voter registration in the most efficient and accessible manner possible to the public.

PRIMARY FUNCTIONS

The primary function of the Board of Election Commissioners is to conduct all elections held within the City of Rockford, to provide registration opportunities for City residents, and to maintain a system of permanent registration of voters.

	FEBRUARY/ MARCH PRIMARIES	APRIL CONSOLI-DATED	GENERAL/ NON-PARTISAN
2014			
Registered Voters	81,980		76,685
Cast Ballots	11,939		35,310
Participation Rate	14.56%		46.05%
2015			
Registered Voters		78,276	
Cast Ballots		4,774	
Participation Rate		6.10%	
2016			
Registered Voters			86,301
Cast Ballots			54,382
Participation Rate			63.01%
2017			
Registered Voters	87,764	87,928	
Cast Ballots	4,953	22,495	
Participation Rate	5.64%	25.58%	
2018			
Registered Voters	83,887		
Cast Ballots	25,211		
Participation Rate	30.05%		
2019			
Registered Voters	87,831		
Cast Ballots	5,521		
Participation Rate	6.29%		
2020			
Registered Voters			89,049
Cast Ballots			55,815
Participation Rate			62.68%
2021			
Registered Voters			89,516
Cast Ballots		Estimate	54,000
Participation Rate		Estimate	61.00%

Board of Election Commissioners

OBJECTIVES FOR FISCAL YEAR 2021

- Conduct a General Election in November.
- Perform training for deputy registrars as appointed.
- Train Election Judges.
- Register voters and maintain registrations per State law.

BOARD OF ELECTION BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$250,900	523,391	$241,554	$554,390	$30,999
CONTRACTUAL	900,404	510,801	943,631	552,029	41,228
SUPPLIES	0	51,400	0	51,400	0
CAPITAL	0	25,000	0	50,000	25,000
TOTAL	$1,151,304	$1,110,592	$1,185,185	$1,207,819	$97,227

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
COUNTY PROPERTY TAX TRANSFER	$1,086,708	$1,151,304	$1,110,592	$1,207,819	$97,227
TOTAL	$1,086,708	$1,151,304	$1,110,592	$1,207,819	$97,227

BUDGET HIGHLIGHTS

- Personnel budget numbers reflects a 2% wage adjustment, increases in temporary staff, and health insurance rates.
- Contractual expenses increased $41,228 as a result of miscellaneous contractual fees.
- Supplies expenses remain unchanged.

CAPITAL EQUIPMENT

Planned capital purchases for 2021 include:

DESCRIPTION	TOTAL BUDGET
POLL BOOKS	25,000
TOTAL	$25,000

Community and Economic Development Administration

MISSION STATEMENT

It is the mission of Community and Economic Development Administration to provide leadership, foster partnerships, and provide balanced growth to enhance life in all neighborhoods.

PRIMARY FUNCTIONS

The primary function of the Administration Division is to provide direction and administrative support to the Department of Community and Economic Development.

OBJECTIVES FOR FISCAL YEAR 2021

- Continue focus on customer and business friendly operational improvements
- Pursue alternative funding opportunities and partnerships consistent with City initiatives to leverage existing resources for demolition and housing rehabilitation for neighborhood stabilization efforts.
- Align staffing resources to implement planning strategies, including brownfield coordination, comprehensive planning, and Housing and Urban Development's Consolidated Plan.
- Oversee recruitment of investment in all areas of the City of Rockford for job creation, retention and expansion opportunities.
- Oversee and facilitate the Community and Economic Development Department goals as outlined within the budget and directed by City Council inclusive of the 2021-2025 Implementation Plan, Consolidated Plan and City Council Guiding Principles.

COMMUNITY AND ECONOMIC DEVELOPMENT ADMIN. BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$231,302	$271,627	$246,852	$274,245	$2,618
CONTRACTUAL	43,742	44,174	43,070	48,746	4,572
SUPPLIES	11,737	2,120	678	2,120	0
TOTAL	$286,781	$317,921	$290,599	$325,111	$7,190

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMB	$25,402	$30,826	$39,641	$38,326	($1,315)
GENERAL REVENUES	197,466	255,955	278,280	286,785	8,505
TOTAL	$222,868	$286,781	$317,921	$325,111	$7,190

COMMUNITY AND ECONOMIC DEVELOPMENT ADMIN. AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
DIRECTOR	315	1.00	1.00	0.00
CED FISCAL COORDINATOR	106	0.50	0.50	0.00
NEIGHBORHOOD SPECIALIST	106	1.00	1.00	0.00
TOTAL PERSONNEL		**2.50**	**2.50**	**0.00**

Community and Economic Development Administration

BUDGET HIGHLIGHTS

- Personnel budget numbers increase by $2,618 due to 2% wage adjustment offset by changes in health insurance elections and decreases in Illinois Municipal Retirement Fund (IMRF).
- Contractual expenses increase by $4,572 primarily due to changes in internal service charges.
- Supplies expenses remain the same for 2021.

CAPITAL EQUIPMENT

There are no capital items budgeted for 2021.

Planning Division

MISSION STATEMENT

It is the mission of the Planning Division is to encourage the redevelopment of underutilized industrial and commercial sites by preparing these sites for redevelopment and reuse, thereby enhancing the quality of life in nearby neighborhoods. The Planning Division also strives to improve quality of life by providing quality neighborhood planning, corridor planning, and redevelopment planning services, especially the implementation of those plans.

PRIMARY FUNCTIONS

The primary functions of the Planning Division are administering environmental assessment, cleanup and redevelopment of City-owned Brownfield sites, assisting with the adaptive reuse of existing City-owned structures by preparing comprehensive request for proposal documents and securing environmental cleanup funding through various brownfield funding programs. In addition to these redevelopment efforts, the Planning Division is responsible for developing various long-range planning implementation programs which include the River Edge initiative, focus area/neighborhood plans, corridor plans and the implementation of the recommendations of the 2021 Plan. The Planning Division also manages, coordinates, or assists with numerous major projects occurring within the City of Rockford.

OBJECTIVES FOR FISCAL YEAR 2021

Operations

- Integrate Hansen Customer Relationship System to improve utilization and performance of programs.
- Develop Economic Development & Diversity Procurement Coordinator strategic plan and metrics.
- Complete Economic Development Division strategic plan with metrics.
- Align CDBG loan activities to MBE/WBE engagement and support.
- Market TIFs for eligible attraction and expansion projects in alignment with TIF policy statement as approved by City Council; complete Amerock TIF amendment; and, manage active TIF development agreements and complete annual report.
- Continue to work with Rockford Area Economic Development Council to market and develop Rockford sites, including through Qualified Sites Program.
- Amend Enterprise Zones and River Edge Redevelopment Zones by deleting non-developable areas, expanding to developable areas, and enhancing property tax abatement policy.
- Identify and market projects for New Market Tax Credits and Opportunity Zones.
- Develop place-based strategies for development, utilizing the goals, strategies, objectives and tactics identified in the updated 2020 Plan.
- Complete update to Comprehensive Plan.
- Continue to implement corridor improvement coordination and strategies, including South Main Street, Madison Street, W. State St, 11th Street, Auburn Street, and others.
- Prepare future sites and support facility developments for construction by implementing the USEPA Assessment Grant and USEPA Revolving Loan Fund.
- Through the USEPA, Illinois EPA Brownfields Program, and other identified funding sources, secure funding for additional environmental assessment work at Barber

Planning Division

Colman, other downtown sites, other City-owned sites, Auburn Street area and the West State Corridor.

- Prepare quarterly reports and other required reporting for the USEPA Cleanup grants, USEPA Revolving Loan Program, and the new USEPA Brownfield Assessment Grant; prepare grant applications for additional funding and grant amendment applications to reprogram RLF funds.
- Complete inventory of vacant retail space, identify the best use for available properties and work towards site readiness.
- Advance development of Colman Village.
- Determine strategies for infrastructure improvements at the Global Trade Park, including sewer extensions, railway upgrades, and roadway improvements, among others.
- Initiate development plan for Global Trade Park South, including property control, branding, and signage.
- Identify and develop sites for community solar investments.
- Develop strategic marketing plan for commercial retail development including continue participation and outreach with ICSC and Industrial and Brokerage Networks.
- Produce digital/printed marketing material for prime industrial and commercial sites.
- Continue cooperative marketing plan for targeted industries with Rockford Area Economic Development Council (RAEDC).
- Continue to work with the Chicago-Rockford International Airport to market its assets for cargo/logistics companies.
- Continue to advance marketing efforts to attract private redevelopment of City owned properties.
- Continue efforts to market for growth of Women and Minority Business Enterprises.
- Continue engagement with Business Development Districts and Associations.
- Expand jobs in economic clusters (advanced manufacturing, aerospace, logistics, and sports tourism agribusiness) through growth of existing businesses and the support for and creation of new complementary businesses.

PLANNING DIVISION BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$562,413	$953,894	$650,295	$951,296	($2,598)
CONTRACTUAL	175,708	142,976	104,038	138,582	(4,394)
SUPPLIES	7,814	9,030	5,101	9,030	0
TOTAL	$745,935	$1,105,900	$759,434	$1,098,908	($6,992)

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMB	$44,835	$25,945	$49,844	$130,521	$80,677
CDBG FUND	74,899	108,882	141,500	140,000	(1,500)
TIF FUNDS	185,900	190,100	155,100	139,000	(16,100)
ZONING FEES	161,946	196,712	190,000	189,000	(1,000)
GENERAL REVENUES	0	224,295	569,456	500,387	(69,069)
TOTAL	$467,580	$745,935	$1,105,900	$1,098,908	($6,992)

Planning Division

PLANNING DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
ECONOMIC DEVELOPMENT MANAGER	212	1.00	1.00	0.00
PLAN & DESIGN MANAGER	212	1.00	1.00	0.00
PLAN ADMINISTRATOR	110	0.00	0.00	0.00
ZONING AND LAND USE ADMIN	110	1.00	1.00	0.00
ED COORDINATOR	109	1.00	1.00	0.00
BUILDING AND CODE EXAMINER	108	0.25	0.25	0.00
PROPERTY IMPROVMENT PRG MAN	108	1.00	1.00	0.00
SR ADMINISTRATIVE ASSISTANT	105	0.50	0.50	0.00
ADMINISTRATIVE ASSISTANT	102	0.50	0.50	0.00
LAND USE PLANNER	A-16	2.00	2.00	0.00
TOTAL PERSONNEL		**8.25**	**8.25**	**0.00**

BUDGET HIGHLIGHTS

- Personnel expenses decrease by $2,598 due to 2% wage adjustment offset by changes in health insurance elections and decreases in Illinois Municipal Retirement Fund (IMRF).
- Contractual expenses decrease by $4,394 primarily due to advertising and equipment rental offset by increases in internal service charges.
- Supplies expenses remain the same for 2021.

CAPITAL EQUIPMENT

There are no capital purchases for 2021.

Construction & Development Services Division

MISSION STATEMENT

It is the mission of the Construction and Development Services Division to provide consolidated services to our customers while promoting economic development and protecting the public health, safety, and welfare of the citizens of Rockford through balanced growth initiatives, the review of land use, subdivisions, issuance of permits, performance of inspections, and the enforcement of various codes and ordinances.

PRIMARY FUNCTIONS

The primary function of the Construction and Development Services Division is to provide building, mechanical, plumbing, and electrical inspections for all existing and new construction, as well as administering land use planning and zoning policies, annexation, historic preservation, building and property maintenance code enforcement.

OBJECTIVES FOR FISCAL YEAR 2021

- Continue to modify and streamline online permitting system to make customer friendly improvements and integrate with work processes.
- Manage and implement cost recovery for Building and Planning Section of Construction and Development Services Division.
- Facilitate development activities through positive customer service.
- Continue to increase Code Enforcement performance measurement efficiencies.
- Improve planning, coordination, documentation and scheduling of staff training.
- Evaluate and modify as necessary the business and reporting practices of Neighborhood Standards.
- Evaluate and modify as necessary the business and reporting practices of Property Standards.
- Support development and re-development efforts that facilitate community goals.
- Facilitate new blight reduction assistant in developing effective strategies for blight reduction.
- Continue to improve processes for Property Standards to help recover costs associated with inspection protocol and hearings.
- Continue to pursue increased collection of imposed code hearing fines.
- Evaluate and review demolition efforts to align demolition work with development and blight reduction goals.
- Continue to update the City website links and data.
- Increase proactive public education including press releases, brochures and through the Construction and Development Service website.
- Coordinate process improvement with the Fire Department for inspections, plan reviews, and other activities.
- Complete annexation process improvement including reassembling an annexation team.
- Work internally and coordinate with other agencies on a community wide, comprehensive approach to vacant and blighted properties.
- Work within the department to help reduce number of absentee-ownership properties.
- Continue to hold Rockford Redevelopment Group meetings and support Business First.
- Implement deconstruction as an alternative or in conjunction with traditional demolition.
- Engage in community and neighborhood association events and meetings.
- Complete unification of digital plan review process among all departments.

Construction & Development Services Division

- Continue improving our codes and regulations to facilitate cost effective sustainable development.
- Maintain vacant property registration.
- Improve rental registry prosecution, cost recovery, and compliance.
- Maintain elevator inspection program.
- Evaluate and implement strategies for encouraging downtown vacant building redevelopment; subsequent to the City Council's existing Building Code Task Force recommendations.
- Implementation of National Resource Network (NRN) neighborhood revitalization strategy.

CONSTRUCTION & DEVELOPMENT SERVICES DIVISION BUDGET SUMMARY

APPROPRIATION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$2,032,558	$1,762,715	$1,972,147	$2,020,019	$47,872
CONTRACTUAL	1,405,506	11,012,216	11,160,690	11,135,805	(24,885)
SUPPLIES	9,648	92,499	15,900	44,565	28,665
OTHER	14,912	34,110	27,074	0	(27,074)
CAPITAL	0	187,296	24,000	0	(24,000)
TOTAL	$3,462,624	$13,088,836	$13,199,811	$13,200,389	$578

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMB	$315,573	$242,130	$293,949	$296,227	$2,278
FEES					
BUILDING	2,083,589	2,356,629	1,104,000	1,354,000	250,000
ELECTRICAL	71,938	55,426	60,000	60,000	0
PLUMBING/HEATING	220,837	197,307	190,000	215,000	25,000
NH ZONING FINES	180,013	251,209	179,500	300,000	120,500
PARKING ZONING FINES	7,129	6,625	2,000	10,000	8,000
GARBAGE USER FEES	0	13,374,026	12,177,435	12,176,694	(740)
ALL OTHER	452,514	0	390,840	489,000	98,160
TOTAL FEES	$3,016,020	$16,241,221	$14,103,775	$14,604,694	$500,920
CDBG FUND REIMB	570,260	300,000	300,000	0	(300,000)
SANITATION REIMB	225,097	0	0	0	0
CAPITAL LEASE FUNDS	0	24,000	24,000	0	(24,000)
TOTAL	$4,126,950	$16,807,351	$14,721,724	$14,900,921	$179,198

Construction & Development Services Division

CONSTRUCTION & DEVELOPMENT SERVICES DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
BUILDING CODE OFFICIAL	213	1.00	1.00	0.00
PROP IMPROVEMENT PROGRAM MGR	110	0.00	0.00	0.00
NBRHD STABILIZATION SUPR	110	1.00	1.00	0.00
BUILDING INSPECTION ADMINISTRATOR	109	1.00	1.00	0.00
BUILDING AND CODE EXAMINER	108	0.75	0.75	0.00
ASSISTANT NEIGHBORHOOD STABILIZATION OFFICE	105	1.00	1.00	0.00
SENIOR ADMINISTRATIVE ASSISTANT	105	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT	102	0.50	0.50	0.00
INSPECTION OFFICER	CD-20	6.00	6.00	0.00
NHOOD ENFORCEMENT SPECIALIST	CD-15	4.00	4.00	0.00
SENIOR CLERK	A-19	4.00	4.00	0.00
TOTAL PERSONNEL		**20.25**	**20.25**	**0.00**

BUDGET HIGHLIGHTS

- Personnel budget numbers increase by $47,872 due to 2% wage adjustment offset by changes in health insurance elections and decreases in Illinois Municipal Retirement Fund (IMRF).
- Contractual expenses decrease by $24,885 primarily due to property cleanups offset by increases in internal service charges and projected demolitions.
- Supplies expenses increase by $28,665 primarily due to changes in clothing, small equipment tools and books.
- Other expenses decrease $51,074 primarily due to capital leases paid and no scheduled capital purchases for 2021.

CAPITAL EQUIPMENT

There are no capital purchases for 2021.

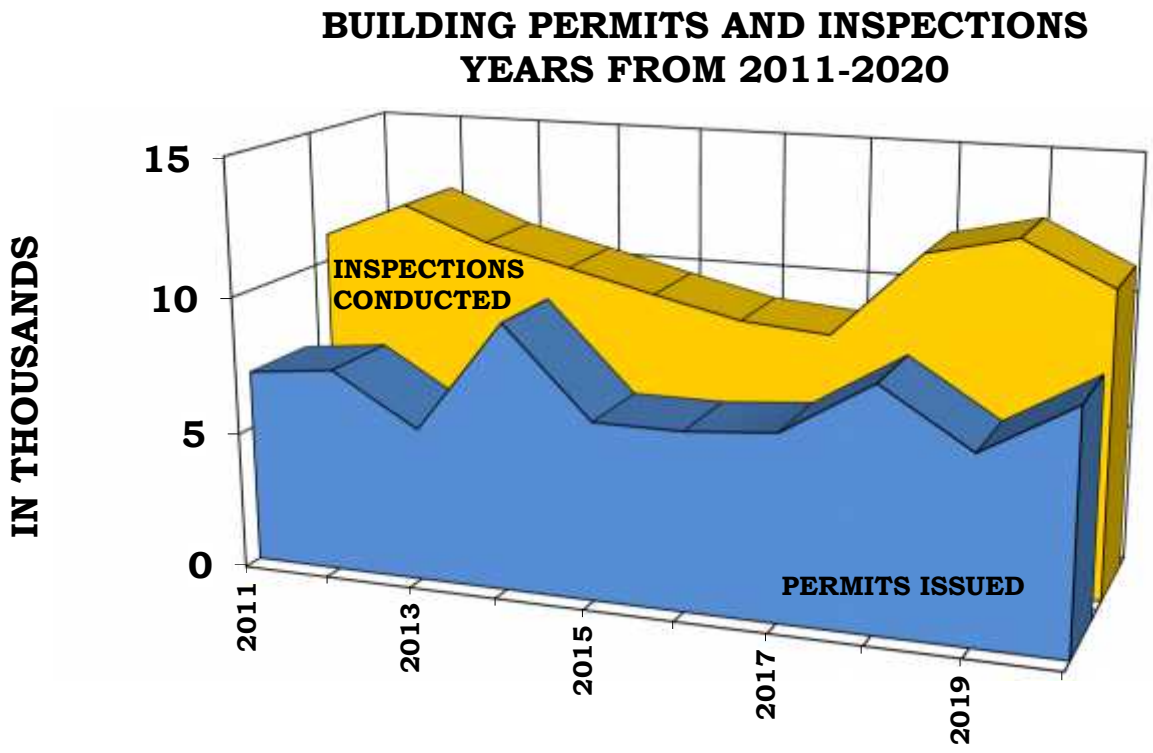
Construction & Development Services Division

CONSTRUCTION & DEVELOPMENT SERVICES PERFORMANCE MEASUREMENTS

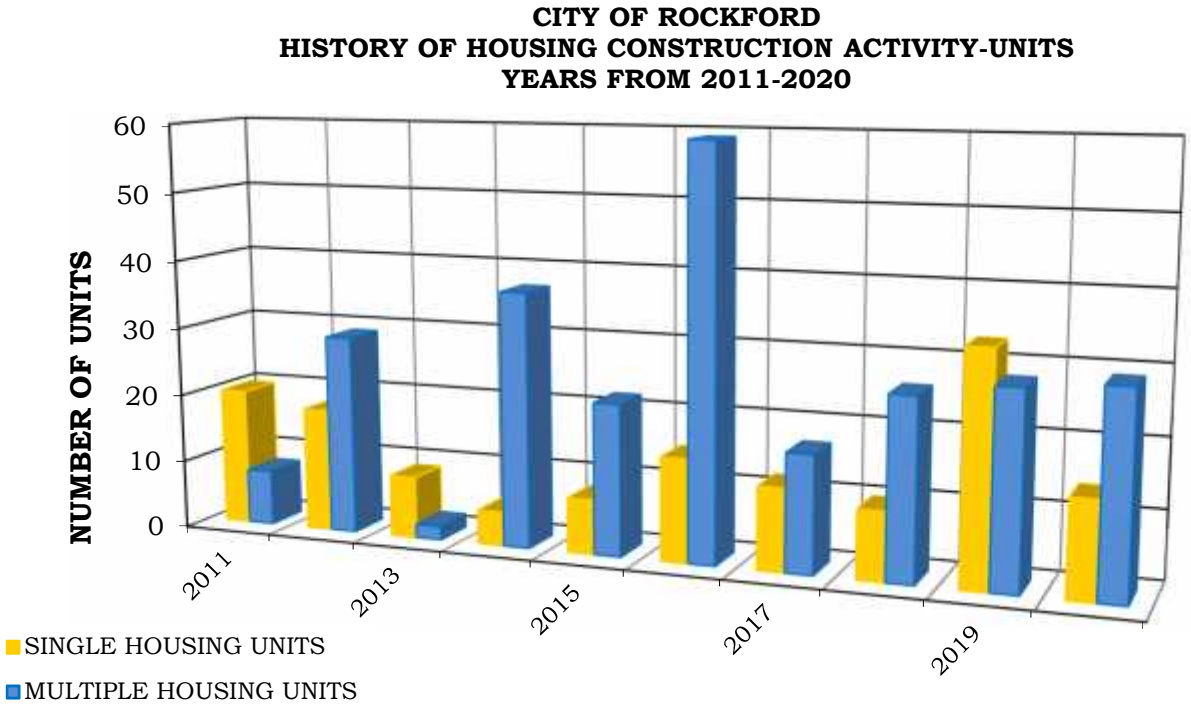
	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET
PROPERTY STANDARDS				
# P.S. INSPECTIONS	3,355	3,400	3,429	4,000
# P.S. COMPLAINTS	1,100	1,100	700	1,100
# AVG DAYS TO 1ST INSP	2	2	2	2
# CONDEMNATIONS	299	300	225	300
# CONDEMNS LIFTED	76	80	48	80
# EMERGENCY DEMOS	10	10	10	10
TOTAL # DEMOS BY CITY	43	80	62	80
NEIGHBORHOOD STANDARDS				
# N.S. COMPLAINTS	4,400	5,000	6,006	5,000
UNFOUNDED COMPLAINTS	1,550	1,750	1,946	1,750
PROACTIVE CASES	4,557	6,000	6,356	6,000
# ZONING CASES STARTED	2,010	2,050	2,013	2,050
# NUISANCE CASES STARTED	5,800	6,500	5,219	6,500
% RATE OF VOLUNTARY COMPLIANCE	77%	65%	65%	65%
AVG # DAYS TO VOLUNTARY COMPLIANCE	18	14	14	14
% RATE OF INDUCED COMPLIANCE	0%	5%	11%	5%
AVG # DAYS TO INDUCED COMPLIANCE	0	30	32	30
% RATE OF FORCED COMPLIANCE	23%	35%	23%	35%
AVG # DAYS TO FORCED COMPLIANCE	23	30	25	30
TOTAL # OF COMPLETED INSPECTIONS	NA	NA	23,701	23,000
DISPOSAL SERVICES				
WASTE TONNAGE	50,691	51,000	54,870	51,000
COMPOST TONNAGE	12,714	13,000	12,924	13,000
RECYCLING TONNAGE	7,606	7,800	7,695	7,800
LANDFILL TONNAGE	50,691	51,000	51,198	51,000
DIVERTER TONNAGE	20,320	21,000	20,523	21,000
DIVERSION RATE	29%	30%	30%	30%

Construction & Development Services Division

CONSTRUCTION & DEVELOPMENT SERVICES OPERATIONAL INFORMATION



During the past ten years, total permits issued by the Construction & Development Services Division have been steadily increasing. Permits issued in 2011 were 7.058 while 2020 were 8.635.



2019 housing construction for single units was 33 and multifamily units was 28 for a total of 61. 2020 had altered levels of activity, with 14 single family units and 29 multifamily.

Community Development Business Group

MISSION STATEMENT

It is the mission of the Community Development Business Group to formulate and implement programs designed to improve the quality of the City's neighborhoods, to create and retain jobs, and to expand and protect the tax base.

PRIMARY FUNCTIONS

The services provided in this Division are organized around four different areas of focus:

- **Community Development Block Grant (CDBG) Administration -** Staff performs the day to day administration required for overall program management, coordination, monitoring, reporting, and evaluation of programs and activities. In addition, staff provides assistance to various groups including the Citizen Participation Committee, the Homestead Board, and non-profit development corporations.
- **Economic Development -** Provide technical and financial assistance to the City's industrial and commercial businesses.
- **Neighborhood Development -** Administer all City housing rehabilitation and new construction programs, housing acquisitions, demolitions, community public services and facilities assistance projects, and coordinate the efforts of others to bring about economic, physical, and social improvements in selected neighborhoods.
  - **Home Investments Partnership Program (HOME) -** Annual Federal housing grant program designed to fund operating, project expenses, and provide for homebuyer's assistance to Community Housing Development Organizations (CHDO) and other housing developers that provide affordable housing; offer direct homebuyers assistance; and fund housing rehabilitation for existing low-income homeowners.
- **CDBG -** Annual Federal housing grant program designed to fund operating and project expenses, rehabilitation, the demolition of substandard property, public services and facilities, and code enforcement.

OBJECTIVES FOR FISCAL YEAR 2021

- Manage Community Development Block Grant (CDBG) and HOME Investment Partnerships Program (HOME) funded housing rehabilitation and homebuyer programs and also fund eligible housing projects developed by Community Housing Development Organizations (CHDOs)/Developers.
- Continue to work with Construction Services to demolish blighted properties through the City's fast track demolition process, using Community Development Block Grant (CDBG) and other available funding sources.
- Implement and support strategies identified in the 2020-2024 Consolidated Plan, including the Neighborhood Revitalization Strategy Area plan.
- Complete and submit the 2021 Annual Action Plan to HUD when federal appropriations are approved and the City's grant funding is allocated. Submit the 2020 Consolidated Annual Performance and Evaluation Report (CAPER) for Housing and Urban Development (HUD)-funded programs.
- Collaborate with other regional partners by leveraging available resources to meet the housing and community development needs of the Rockford community.
- Identify, apply, and manage new grant opportunities for housing and community development activities.
- Continue to develop outreach efforts to community and neighborhood groups through the City's Neighborhood Specialist.

Community Development Business Group

- Support the National Resource Network strategy through available housing and community development programs.

COMMUNITY DEVELOPMENT BUSINESS GROUP BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$549,269	$519,373	$602,964	$494,486	($24,887)
CONTRACTUAL	173,959	112,010	179,288	124,724	12,714
SUPPLIES	1,609	2,520	9,998	3,048	528
OTHER	2,469,108	2,585,508	3,261,126	2,578,072	(7,436)
TOTAL	$3,193,945	$3,219,411	$4,053,376	$3,200,330	($19,081)

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
CURRENT FUNDS					
COMMUNITY DEVELOPMENT GRANT	$1,357,449	$1,239,614	$2,101,348	$2,101,348	$0
HOME PROGRAM	865,614	956,955	895,627	895,627	0
OTHER FEDERAL/STATE	51,232	520,640	180,781	180,781	0
PROGRAM INCOME	101,672	422,426	34,497	34,497	0
	2,375,967	3,139,635	3,212,253	3,212,253	0
REPROGRAMMED FUNDS-PRIOR YEARS					
COMMUNITY DEVELOPMENT GRANT	1,673,331	0	0	0	0
HOME PROGRAM	857,285	0	0	0	0
	2,530,616	0	0	0	0
TOTAL	$4,906,583	$3,139,635	$3,212,253	$3,212,253	$0

COMMUNITY DEVELOPMENT BUSINESS GROUP AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
HOUSING & PROGRAM MANAGER	110	1.00	1.00	0.00
GRANTS COMPLIANCE SUPERVISOR	108	1.00	1.00	0.00
GRANTS COMPLIANCE SPECIALIST I	107	0.00	0.00	0.00
HOUSING REHAB SPECIALIST II	105	1.00	1.00	0.00
HOUSING REHAB SPECIALIST I	102	1.00	1.00	0.00
REHAB CONST SPECIALIST I	CD-15	1.00	1.00	0.00
SENIOR ADMINISTRATIVE ASSISTANT	101	1.00	1.00	0.00
TOTAL PERSONNEL		**6.00**	**6.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel budget numbers reflect a 2% wage adjustment, changes in health insurance elections and decreases in Illinois Municipal Retirement Fund (IMRF).
- Contractual expenses increased $12,714 primarily due to increases in internal services and service contracts.
- Supply expenses increased $528 primarily due to planned in computer purchases.

Community Development Business Group

- Other shows slight decrease in the community development project purchase of services. Also, HUD has changed reprogramming of funds; once funds are assigned for a specific project they must be used for that project, resulting in no carryovers into the next year.

CAPITAL EQUIPMENT

There are no capital purchases for 2021.

COMMUNITY DEVELOPMENT BUSINESS GROUP FIVE YEAR FORECAST (IN 000'S)

The 2022-2026 five-year forecast assumes that both Federal and local funding sources will stagnate and expenditures will not exceed revenue limits. It is further assumed that the Division will spend its annual budget. No assumptions are made for new programs.

	2022	2023	2024	2025	2026
REVENUES	$3,296	$3,395	$3,497	$3,602	$3,710
EXPENDITURES	3,296	3,395	3,497	3,602	3,710
EXCESS(DEFICIT)	0	0	0	0	0
BEGINNING BALANCE	0	0	0	0	0
ENDING BALANCE	$0	$0	$0	$0	$0

COMMUNITY DEVELOPMENT BUSINESS GROUP PERFORMANCE MEASUREMENTS

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET
DISCOVERY CENTER-CHILDREN ASSISTED**	175	N/A	N/A	N/A
CODE ENFORCEMENT	5,320	N/A	N/A	N/A
HOME-HOMEOWNER REHAB PROGRAM	5	22	4	25
HOME-HOMEBUYER ASSISTANCE	9	5	2	5
CHDO OPERATING SUBSIDY	0	1	0	1
CHDO REHAB & NEW CONSTRUCTION UNITS	0	1	0	1
CDBG, IHDA, GF-SAN, CHARITY DEMOS	81	35	55	45
CDBG HOMEOWNER REHAB PROGRAM	N/A	33	25	40

**program suspended/eliminated

Redevelopment-Tourism Fund

MISSION STATEMENT

It is the mission of the Community Development Redevelopment-Tourism Fund to finance Metro Center Authority operating deficits, provide funds for redevelopment of the central city, generate economic development, and promote tourism.

PRIMARY FUNCTIONS

The fund is financed by a one-percent tax adopted in 1978 for a period of 20 years on motel and room charges, restaurant, lounge charges for food and liquor, and package liquor sales. This was renewed for additional ten-year periods in 1990, 1999, and 2007 with the tax to end in 2028. The fund additionally includes a five-percent tax on hotel and motel charges, to specifically support tourism promotion. In addition to financing a portion of the Metro Center Authority's deficits and providing operating funds for the Rockford Area Convention & Visitor's Bureau (RACVB), the Fund provides the necessary capital for development opportunities, public improvements, and economic development efforts.

OBJECTIVES FOR FISCAL YEAR 2021

- Finance the Metro Center Authority operating deficits, provide funds for redevelopment activities, and assist in financing economic development efforts.
- Through partnership with RACVB, work towards recovery for the local tourism market in the midst of the COVID-19 pandemic.

REDEVELOPMENT FUND BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
CONTRACTUAL	$25,559	$23,040	$1,505	$1,613,700	$1,590,660
OTHER	6,389,082	5,161,936	7,501,209	6,778,577	1,616,641
TOTAL	$6,414,641	$5,184,976	$7,502,714	$8,392,277	$3,207,301

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
REDEVELOPMENT SALES TAX					
MOTEL	$442,247	$434,440	$423,300	$2,160,710	$1,737,410
PACKAGE	568,134	570,635	591,600	606,400	14,800
RESTAURANT	3,848,796	3,731,227	3,774,000	3,234,900	(539,100)
SUBTOTAL	4,859,177	4,736,302	4,788,900	6,002,010	1,213,110
OTB	$67,615	$58,040	$62,500	$63,100	$600
TOURISM TRANSFER	607,200	547,200	537,700	0	(537,700)
MISCELLANEOUS	1,492,478	759,449	270,000	621,344	351,344
INTEREST INCOME	15,642	35,029	10,300	25,609	15,309
TOTAL	$7,042,112	$6,136,020	$5,669,400	$6,712,063	$1,042,663

BUDGET HIGHLIGHTS

- The 2021 budget incorporates the Tourism Fund into the Redevelopment Fund.
- The budgeted subsidy for RAVE is $943,156.
- Debt service payments total $4,168,227, an increase from the prior year's budget. Debt service is budgeted for three bond issues. City support for the debt service for remodeling the BMO Harris Center and acquiring an AHL franchise totals $1,265,060 for 2021. The

Redevelopment-Tourism Fund

city resumed debt service payments in 2014 for the $16.7 million bond issued in 2007. Also, $1,173,262 is budgeted for the 2009 $8.065 million BMO Harris Center taxable refunding issue. Debt service for the Downtown Sports Facility totals $826,725.

- The budgeted amount for the Rockford Area Economic Development Council (RAEDC) is $100,000. An additional $100,000 for Indoor Market operating assistance is budgeted for 2021.
- Tax revenue is budgeted at $6,002,010, a $1,213,110 increase from the prior year's budget. Motel and Restaurant taxes decreased offset by increase in package liquor and tourism tax revenue due to consolidation of funds.

REDEVELOPMENT FUND FIVE YEAR FORECAST (IN 000'S)

The 2022-2026 five-year forecast assumes growth in taxes – two and a half percent for motels, packaged liquor, and restaurants. The refinancing and the structural changes made in 2009 and the change in the operating agreement with RAVE should insure the long term viability of this fund.

	2022	2023	2024	2025	2026
Revenues	7,484	$7,632	$7,711	$7,592	$7,753
Expenses	7,889	7,937	8,035	8,156	8,195
Excess (Deficit)	(405)	(305)	(324)	(564)	(442)
Beginning Balance	1,079	674	369	45	(519)
Ending Balance	$674	$369	$45	($519)	($961)

Tax Increment Financing Districts

MISSION STATEMENT

It is the mission of the Community Development Tax Increment Financing District to conserve or improve areas, especially sections of the City that are neglected, through economic investment from both private and public sectors.

PRIMARY FUNCTIONS

The primary function of the tax increment financing (TIF) district is to develop/redevelop the area in the TIF District and to make the area more viable. Improvements (upon meeting qualifications) can be financed through TIF district revenues. The collection of property taxes is on an increment basis and increases are based on increases in the assessed valuation of properties within the TIF District. The excess tax revenue collected can only be used to fund projects located within the TIF District.

The City of Rockford currently has 32 TIF districts.

OBJECTIVES FOR FISCAL YEAR 2021

- Determine how to fund improvements at the Global Trade Park using a combination of private and public dollars.
- Advance property acquisition control options with landowners in the Global Trade Park South Redevelopment Planning Area.
- Advance discussions and plans with OmniTRAX and Illinois Railway to upgrade access to Rockford Global Trade Park sites.
- Advance development of Business Park 2 & 20.
- Continue to work with Chicago Rockford International Airport to market and expand its Cargo Freight growth.
- Continue to work with AAR on its workforce fulfillment initiatives.
- Construct Logistics Parkway extension.
- Continue implementation of Global Trade Park branding and signage.
- Continue cooperative marketing plan for industrial TIFs with Rockford Area Economic Development Council (RAEDC).
- Prepare and assist landowners in advancing properties to the Qualified Sites Program.
- Complete annual Tax Increment Financing Report.
- Identify the best use for available properties and work towards site readiness

TAX INCREMENT FINANCING BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
CONTRACTUAL	$7,401	$10,000	$203,710	$10,000	$0
OTHER	4,647,019	3,417,834	3,774,496	3,212,639	(205,195)
TOTAL	$4,654,420	$3,427,834	$3,978,206	$3,222,639	($205,195)

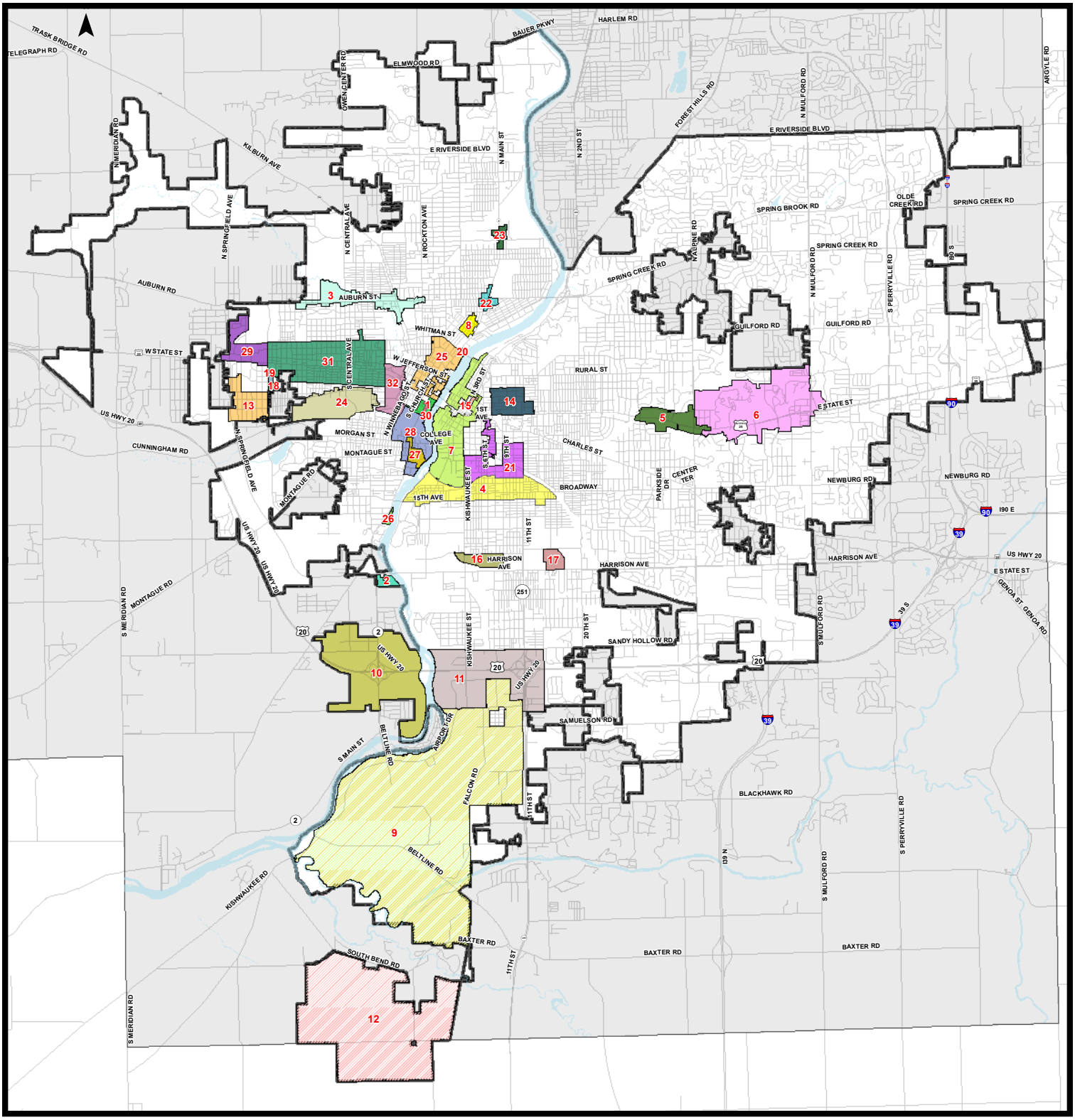
FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAX INCREMENT	$3,429,897	$3,887,776	$3,841,468	$5,010,472	$1,169,004
INTEREST INCOME	0	0	32,587	58,784	26,197
OTHER	169,357	107,909	277,914	237,072	(40,842)
TOTAL	$3,599,254	$3,995,686	$4,151,969	$5,306,327	$1,154,358

Tax Increment Financing Districts

TIF FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

The 2022-2026 forecasts assume operations will continue as they are programmed for 2021 and that costs will increase annually and assume a 1% in property tax growth.

	2022	2023	2024	2025	2026
REVENUES	$5,306	$5,412	$5,520	$5,631	$5,743
EXPENDITURES	3,223	$3,287	$3,353	$3,420	$3,489
EXCESS (DEFICIT)	2,083	2,125	2,167	2,210	2,255
BEGINNING BALANCE	9,814	11,897	14,022	16,189	18,399
ENDING BALANCE	$11,897	$14,022	$16,189	$18,399	$20,654



ROCKFORD TIF DISTRICT MAP

EXISTING TAX INCREMENT FINANCING DISTRICTS & FINAL LEVY DATES

1. Amerock Hotel - 12/31/2041
2. Assisted Living / River Housing - 12/31/2031
3. Auburn Street - 12/31/2036
4. Broadway - 12/31/2032
5. E. State and Alpine - 12/31/2029
6. Mulford & E. State St - 12/31/2035
7. East River - 12/31/2032
8. Garrison School - 12/31/2026
9. Global Trade Park #1 - 12/31/2026
10. Global Trade Park #2 - 12/31/2029
11. Global Trade Park #3 - 12/31/2031
12. Global Trade Park South - 12/31/2034
13. HOPE 6 - 12/31/2028
14. Jackson School - 12/31/2030
15. Jefferson / N. 3rd St - 12/31/2035
16. Kishwaukee / Harrison #1- 12/31/2027
17. Kishwaukee / Harrison #2 - 12/31/2031
18. Lincolnwood Estates I - 12/31/2022
19. Lincolnwood Estates II - 12/31/2026
20. Main / Whitman - 12/31/2031
21. Midtown - 12/31/2031
22. N. Main and Auburn - 12/31/2029
23. North Main / Eddy Ave - 12/31/2027
24. Preston and Central - 12/31/2030
25. River District North - 12/31/2031
26. River Oaks - 12/31/2026
27. South Main-Rock Street - 1/17/2042
28. South Rockford - 12/31/2023
29. Springfield Corners - 12/31/2023
30. West Side #2 - 12/31/2030
31. West State and Central - 12/31/2030
32. West State and Kilburn - 12/31/2030

Map Prepared By:
City of Rockford
Department of Information Technology
12/9/2019

THE CITY OF ROCKFORD ILLINOIS, USA

Human Services

MISSION STATEMENT

It is the mission of the Human Services Department to serve Boone and Winnebago Counties as a Community Action Agency by engaging all citizens in building stronger communities. The vision of the Human Services Department is a community of strong families and healthy neighborhoods.

PRIMARY FUNCTIONS

The primary function of the Human Services Department is to provide services that address the needs of low income individuals and families living in Winnebago County. The goal of these services is to aid local residents to achieve, sustain and enhance healthy social and economic interdependence and to improve the quality of life for all local residents.

- **Early Care & Education (Head Start/Early Head Start/Maternal Infant Education & Child Development Home Visiting Program)** - These programs are aimed at meeting the educational, social, health, and emotional needs of low-income children, ages prenatal to five years living in Winnebago County, and providing support to their families. These program objectives are accomplished through a variety of options and program models that include home visiting, center based part day and full day preschool services and partnerships with other local early care and education providers.
- **Housing Assistance & Coordination** - Includes a continuum of housing services designed to prevent and end homelessness. The system is comprised of coordinated intake & assessment (homeless single point of entry), homeless prevention, temporary housing, condemnation relocation, ESG Rapid Rehousing, and the Continuum of Care programs which include transitional and permanent supportive housing.
- **Neighborhood Outreach** - Is designed to work with low-income neighborhoods to affect positive change. Currents efforts include the Coronado-Haskell neighborhood, the Belvidere Project and Neighborhood Network.
- **Community Health & Prevention** – Includes efforts to increase health and reduce negative health behaviors in the low-income population. These efforts include Social Norms, Beverage and Alcohol Sellers and Servers Education and Training (BASSET), Community Gardens and Summer Food.
- **Energy Assistance & Savings** - Programs that either create energy savings such as weatherization or emergency furnace or alleviate the cost burden of utilities for low income households such as the Low-Income Home Energy Assistance Program (LIHEAP, the Percentage of Income Payment Program (PiPP) and ComEd Hardship.
- **Job Creation & Placement** - 10% of all CSBG funds must be used to implement programs that result in job creation and training.
- **Self-Sufficiency Training & Case Management** - Includes efforts to improve educational and financial literacy as well as promoting better decision making. These efforts include the Scholarship program, Financial Literacy, and case management.
- **Emergency Assistance** - Provides limited financial assistance to persons experiencing a crisis beyond their control. Requires a commitment to specific steps toward ongoing improvement efforts.

OBJECTIVES FOR FISCAL YEAR 2021

- Sustain functional zero for chronic homelessness and veteran homelessness.
- Continue current efforts and seek new strategies and resources to support improved community health and prevention outcomes impacting low-income residents and neighborhoods (i.e., summer food, community gardens).

Human Services

- Continue to support collaborative efforts toward a community wide system for improving early childhood development and family outcomes.
- Fully implement program changes for prenatal to age 5 Head Start Services as approved by the Office of Head Start in the new 5 year grant period that began in August, 2018.
- Continue efforts to measure and improve child and family outcomes for those participating in department early education program and services.
- Improve the collective impact of department services to low income residents and neighborhoods by systematically working with inter-department and community partners in the area of behavioral health, housing stability and quality, employment training and education attainment.
- Update fiscal procedures to support compliance with the federal Office of Management and Budget's new guidance on Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Super Circular").

HUMAN SERVICES BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$5,762,096	$6,975,479	$6,147,650	$6,468,463	($507,016)
CONTRACTUAL	4,441,844	3,148,009	2,893,454	3,148,009	0
SUPPLIES	515,281	754,300	541,234	754,300	0
OTHER	7,850,956	4,571,875	11,035,339	4,571,875	0
TOTAL	$18,570,177	$15,449,663	$20,617,677	$14,942,647	($507,016)

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
FEDERAL	$17,301,410	$14,471,365	$11,888,715	$11,888,715	$0
STATE	2,829,164	4,792,003	3,062,480	3,500,000	437,520
TOTAL	$20,130,574	$19,263,368	$14,951,195	$15,388,715	$437,520

Human Services

HUMAN SERVICES DEPARTMENT PERSONNEL AUTHORIZATION

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
EXEC DIR HUMAN SERVICES	315	1.00	1.00	0.00
DEPUTY DIRECTOR HUMAN SERVICES	511	1.00	1.00	0.00
HEADSTART DIRECTOR	512	1.00	1.00	0.00
COMMUNITY SERVICES DIRECTOR	512	1.00	1.00	0.00
PACE TEAM COORDINATOR	507	0.80	0.80	0.00
EARLY HEAD START TEAM LEAD	509	1.00	1.00	0.00
COMMUNITY PARTNER COORDINATOR	507	4.00	4.00	0.00
FAMILY SERVICES TEAM LEADER	509	2.00	2.00	0.00
HEALTH SERVICES TEAM LEADER	509	1.00	1.00	0.00
COMMUNITY PROGRAMS MANAGER	509	1.00	1.00	0.00
PARTNER SERVICES TEAM LEADER	509	1.00	1.00	0.00
FISCAL OFFICER	108	1.00	1.00	0.00
SPEC NEEDS/MENTL HEALTH CO EX	505	1.00	1.00	0.00
CS HOMELESS COORDINATOR	506	1.00	1.00	0.00
CS DRUGFREE COORDINATOR	506	1.00	1.00	0.00
CSBG PROGRAM COORDINATOR	506	1.00	1.00	0.00
COMMUNITY ENGAGEMENT COORD	506	1.00	1.00	0.00
WEATHERIZATION COORDINATOR	506	1.00	1.00	0.00
WEATHERIZATION SPECIALIST II	505	1.00	1.00	0.00
WEATHERIZATION SPECIALIST I	503	1.00	1.00	0.00
HOUSING ADVOCATE	505	2.00	2.00	0.00
RECRUITMENT/ENROLLMENT SPEC	505	1.00	1.00	0.00
ENERGY ASST PROG COORINDATOR	505	1.00	1.00	0.00
TRANSPORTATION SPECIALIST	505	1.00	1.00	0.00
SENIOR ADMIN ASSISTANT GF	505	1.00	1.00	0.00
YOUTH ADVOCATE WORKER	505	1.00	1.00	0.00
COACH / MENTOR	505	2.00	2.00	0.00
OUTREACH WORKER	504	2.00	2.00	0.00
ACCOUNTANT	107	1.00	1.00	0.00
SENIOR ACCOUNT CLERK HS	102	2.00	2.00	0.00
ADMINISTRATIVE ASSISTANT GF	501	2.00	2.00	0.00
SENIOR OFFICE ASSISTANT GF	501	3.00	3.00	0.00
PROGRAM DATA SPECIALIST	501	1.00	1.00	0.00
MAINTENANCE REPAIR TECH AFHN	SAFETY	0.63	0.63	0.00
TEACHER	AF	25.26	25.26	0.00
EHS HOME VISITOR TEACHER	AF	8.00	8.00	0.00
PACE TEACHER	AF	9.48	9.48	0.00
FAMILY SUPPORT SPECIALIST	AF	0.00	0.00	0.00
ASSISTANT TEACHER	AF	1.52	1.52	0.00
PROGRAM SUPPORT ASST 49 WK	AF	3.00	3.00	0.00
OFFICE ASSISTANT	AF	0.00	0.00	0.00
TOTAL PERSONNEL		**91.69**	**91.69**	**0.00**

Human Services

BUDGET HIGHLIGHTS

- Personnel expenses reflect decreases primarily due to 2% wage adjustment offset by changes in health insurance elections and decreases in Illinois Municipal Retirement Fund (IMRF).
- Contractual expenses remain the same as in 2020.
- Supplies and Other expenses remain the same as in 2020.

HUMAN SERVICES DEPARTMENT FIVE YEAR FINANCIAL FORECAST (IN 000's)

The 2022-2026 five year financial forecast assumes that all grants and other funding sources for Human Services will remain stable. From year to year, increases and decreases have fluctuated between five and 30 percent. The instability of year to year funding levels is due to the 100 percent dependence each year on state and federal funding. Since levels of expenditures are tied directly to the amount allocated by outside funding sources, both revenue and expenditures are projected at the same amount for five years.

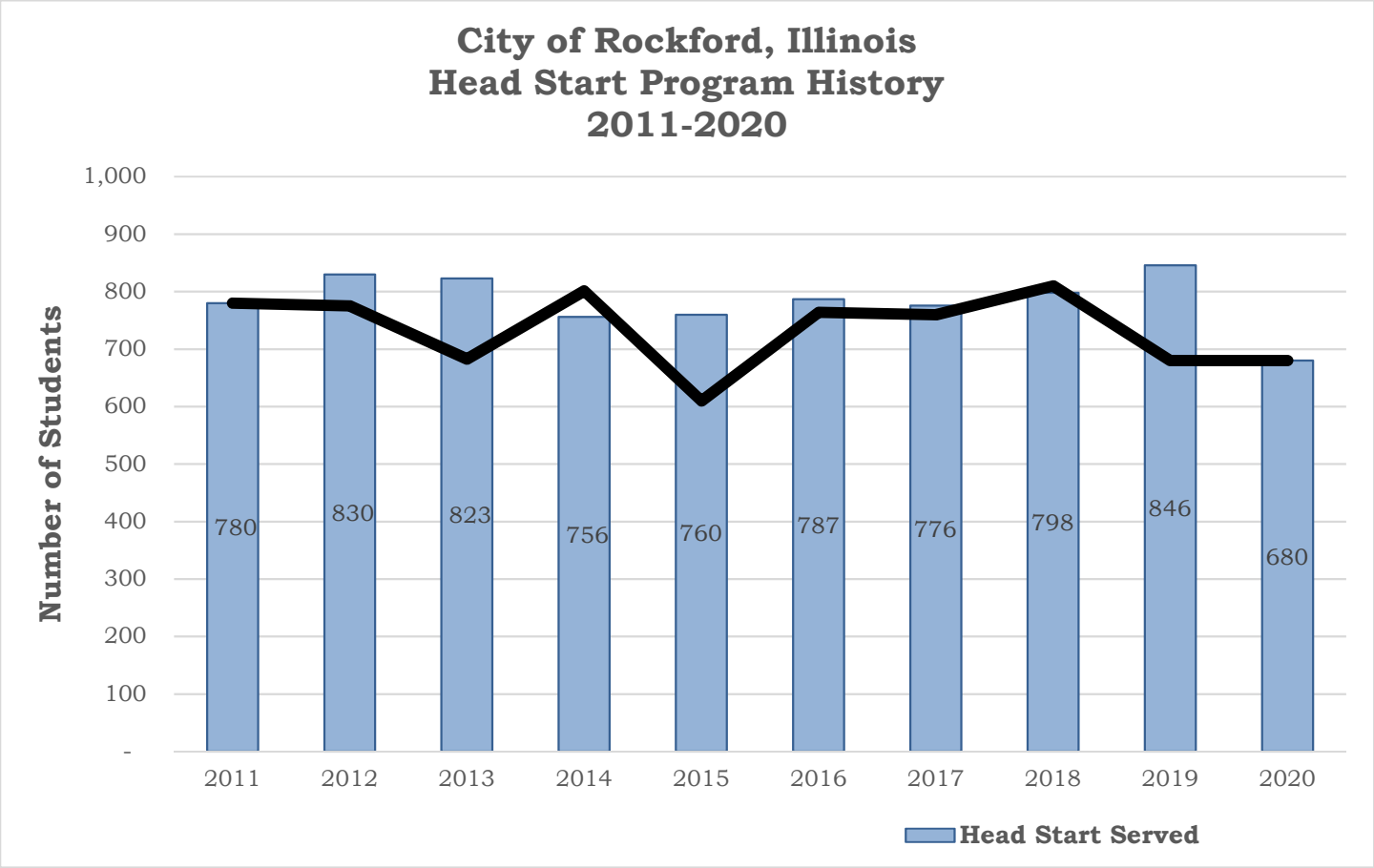
	2022	2023	2024	2025	2026
REVENUES	$15,388,715	$15,388,715	$15,388,715	$15,388,715	$15,388,715
EXPENDITURES	15,388,715	15,388,715	15,388,715	15,388,715	15,388,715
EXCESS (DEFICIT)	0	0	0	0	0
BEGINNING BALANCE	0	0	0	0	0
ENDING BALANCE	$0	$0	$0	$0	$0

HUMAN SERVICES DEPARTMENT PERFORMANCE MEASURES

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET
ELIMINATION OF YOUTH HOMELSSNESS	100%	100%	90%	100%
% FAMILY/SINGLE HOMELESSNESS	90%	90	60%	100%
% OF GARDENS HOLDING TEACHING EVENTS	75%	0%	0%	0%
% OF FUNDED NEIGHBORHOODS COMPLETING PROJECTS	0%	75%	50%	0%
% BUSINESSES TRAINED IN BASSET WHO REMAIN COMPLIANT**	0%	---------	---------	---------
% HOMES WEATHERIZED THAT MET AIR SEALING TARGET	98%	98%	98%	98%
% OF ON TIME PiPP PAYMENTS	85%	90%	90%	85%
% ENROLLED IN JOB TRAINING WHO COMPLETE TRAINING	95%	90%	95%	95%
% ENROLLED IN WORK EXPERIENCE WHO COMPLETE PROGRAM**	50%	---------	---------	---------
% HOUSEHOLDS STABILIZED DUE TO EMERGENCY ASSISTANCE	90%	90%	92%	95%
HEAD START FUNDED ENROLLMENT	658	534	534	534
EARLY HEAD START FUNDED ENROLLMENT	188	146	146	146
HEAD START/EARLY HEAD START FAMILIES SERVED	744	725	852	600
EARLY HEAD START PREGNANT WOMEN SERVED	13	10	20	12
EARLY HEAD START/CHILD CARE PARTNERSHIP FUNDED ENROLLMENT	61	40	34	34
HEAD START/PRE-K FUNDED ENROLLMENT	0	0	0	0

Human Services

OPERATIONAL INFORMATION



The Head Start Program is aimed at meeting the educational, social, health, and emotional needs of low-income preschool children and their families in Winnebago County. The program has four different service options which consist of home base schooling, students in part day classes, students in a full-time day setting, and family plus. In 2020, the Human Services Department provided the program to an estimated 680 children.

Rockford Mass Transit District Subsidy

MISSION STATEMENT

The City, along with Federal and State governments, finances the operating deficits of the Rockford Mass Transit District (RMTD) so that it can provide public transit service to City residents.

PRIMARY FUNCTIONS

The primary function of the Rockford Mass Transit District is to provide fixed route and paratransit service with 40 route buses operating over 17 routes Monday to Saturday, six late night routes and five Sunday routes. Special services are also offered on an as-needed basis. In addition to offering wheelchair accessible service on all routes, the District also provides demand ride and subscription services to disabled and elderly residents. The District also provides service to Belvidere, Machesney Park and Loves Park, for which it is reimbursed.

ROCKFORD MASS TRANSIT DISTRICT SUBSIDY BUDGET SUMMARY

APPROPRIATION	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
CONTRACTUAL	$1,524,000	$1,524,000	$1,524,000	$1,524,000	$0
TOTAL	$1,524,000	$1,524,000	$1,524,000	$1,524,000	$0

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
GENERAL REVENUES	$1,524,000	$1,524,000	$1,524,000	$1,524,000	$0
TOTAL	$1,524,000	$1,524,000	$1,524,000	$1,524,000	$0

BUDGET HIGHLIGHTS

- The 2021 RMTD budget, July 1, 2020, to June 30, 2021, proposes spending $25,015,283.
- 2021 operating revenue from the District is estimated at $1,878,296. Overall, District revenues account for 8% of the necessary funding with the remaining $16,670,451 (92%) being provided by the Federal Government, the State of Illinois, and area municipalities.

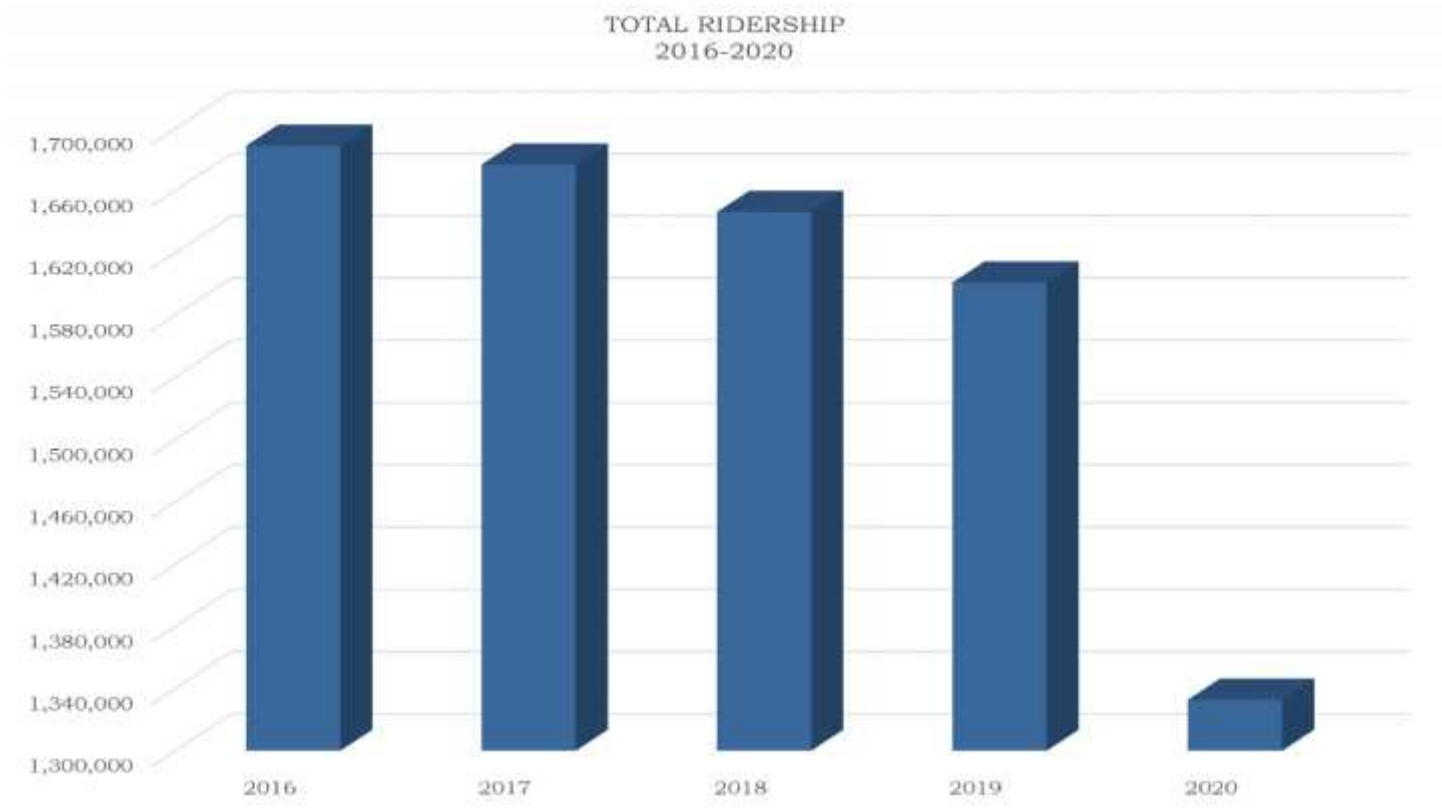
RMTD CITY SUBSIDY FIVE YEAR FINANCIAL FORECAST (IN 000's) - CITY FISCAL YEAR

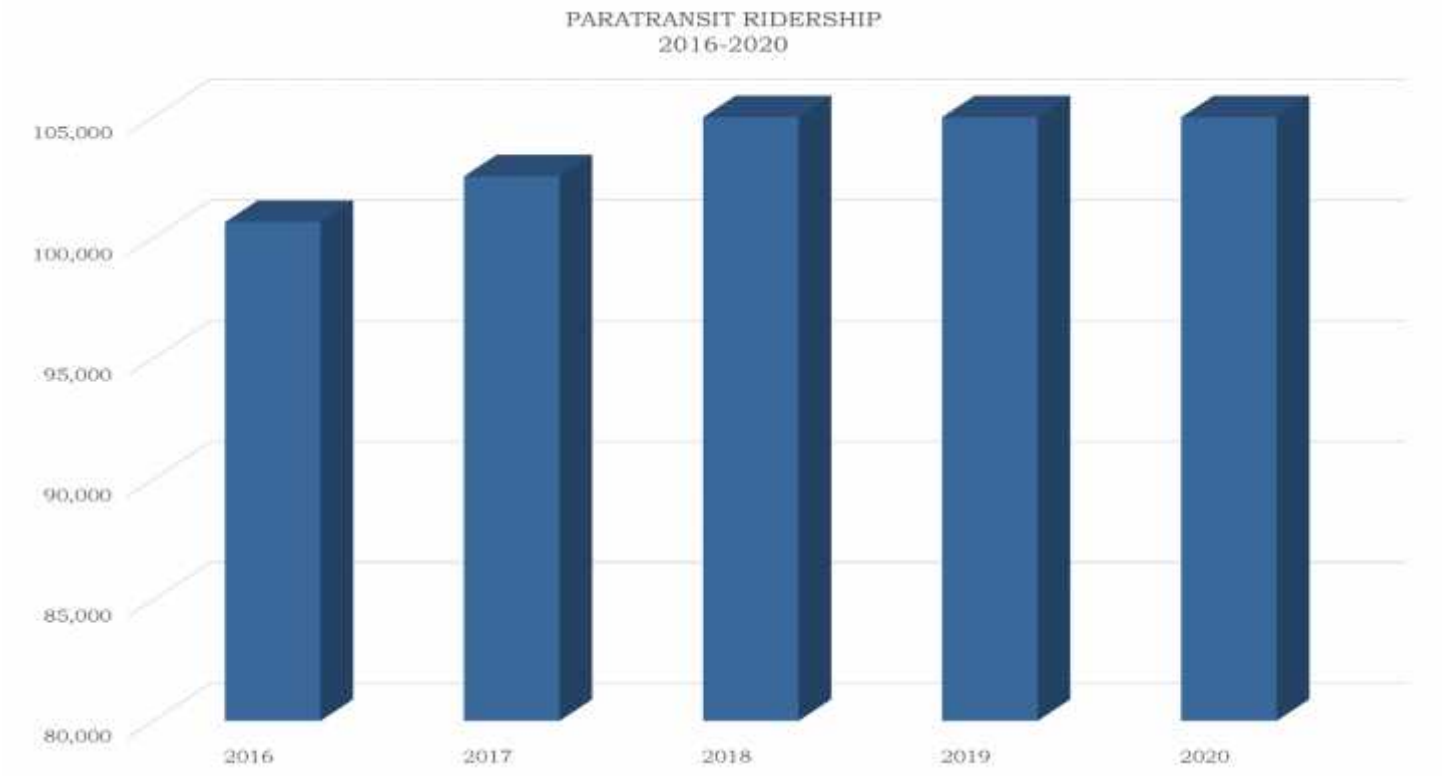
The City is committed to financing the operating deficit remaining after Federal and State subsidies have been received. Given the uncertainty of Federal funding, subsidy forecasts are hard to project. The last fare increase was from $1.00 to $1.50 in 2009.

	2022	2023	2024	2025	2026
CITY SUBSIDY	$1,524	$1,524	$1,524	$1,524	$1,524

Rockford Mass Transit District Subsidy

OPERATIONAL INFORMATION





Rockford Public Library

MISSION STATEMENT

The mission of Rockford Public Library is to enhance community life and development by informing, educating, entertaining, and providing cultural enrichment to all people of all ages and by continuously collecting information to address the diverse interests of our dynamic community.

PRIMARY FUNCTIONS

The primary function of the Library is to provide a variety of services to the public through the Main Downtown facility, the three branch extensions, and the Nordlof Center. There are six primary operating divisions throughout the library network.

- **Administrative** - The Administrative Division provides all administrative and support services in order to maintain library operations.
- **Adult Services** - The primary responsibility of the Adult Services Division is to provide information in the form of media and non-print media, as well as instructions for use. This division is also responsible for providing cultural event programs and instructions in utilizing computers for information purposes.
- **Youth Services** - Youth Services provides story programs, children's books, reference materials, periodicals, and non-print media to children, parents, and teachers. An introduction to computers, the Internet, and other electronic information is also available in this division.
- **Circulation** - The primary responsibility of the Circulation Division is to checkout and return library materials, perform borrower's registration, and process reserves and overdue loans.
- **Collection Management & Technical Services** - The primary responsibility of the Collection Management & Technical Services Division is to identify, order, receive, and catalog all library materials for use by the public. It is also responsible for identifying and withdrawing materials no longer needed in the collection.
- **Physical Facilities** - Physical Facilities is responsible for maintaining the appearance and physical operations of the Hart Interim Library, Nordlof Center and all branches.
- **Branch Services** - There are three branch divisions of the Rockford Public Library (Montague, East, and Rockton). Each division is independent of each other and is supervised by a Manager. The branches provide a basic collection of print, media, and electronic database resources that are appropriate for the community. Each branch also provides circulation, library card registration, reference, programming, and Internet access services to the public.
- **Nordlof Center** – The primary function of the 30,000 square-foot facility is to provide cultural enrichment to the community through a variety of service and venues as a multi-use performance and classroom venue for the region's performing arts and technology training needs.

OBJECTIVES FOR FISCAL YEAR 2021

- Continue to cooperate with ComEd on remediation project at the Main Library.
- Improve literacy levels in the community, with a concentration on early childhood and family literacy.
- Increase community attendance at classes and special events to encourage lifelong learning.
- Continue to provide staff training in customer service techniques, technology, reader's assistance and other skills to empower employees to assist community.

Rockford Public Library

- Continue to work with architects to design the Replacement Main Library.
- Continue to develop strategic plan.
- Further develop Maker Space learning opportunities.

ROCKFORD PUBLIC LIBRARY BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$4,814,735	$5,169,721	$4,702,287	$4,577,767	($591,955)
CONTRACTUAL	1,635,205	6,297,959	2,292,678	1,942,162	(4,355,798)
SUPPLIES	1,468,398	1,399,622	1,148,905	1,446,611	46,989
OTHER	302,412	302,448	259,416	236,988	(65,460)
CAPITAL	1,057,386	10,000	71,709	50,000	40,000
TOTAL	$9,278,136	$13,179,750	$8,474,995	$8,253,527	($4,926,223)

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
LIBRARY OPERATIONS	$7,022,010	$7,060,485	$7,096,000	$6,943,104	($152,896)
LIBRARY MAINTENANCE	281,116	283,804	284,000	289,296	5,296
REPLACEMENT TAXES	666,260	934,580	750,000	600,000	(150,000)
FINES	67,196	54,722	38,448	18,635	(19,813)
NON-RESIDENT FEES	14,707	13,688	9,869	4,715	(5,154)
SERVICE CHARGES	38,448	31,849	38,448	28,525	(9,923)
RENTS AND REIMBURSEMENTS	33,289	67,784	50,000	15,000	(35,000)
INTEREST INCOME/ENDOWMENTS	49,435	335,662	62,985	30,000	(32,985)
STATE OF ILLINOIS	196,444	193,249	180,000	180,000	0
FROM OTHER GOVERNMENTS	147,114	149,819	100,000	100,000	0
MISCELLANEOUS	763,189	1,041,701	4,570,000	44,252	(4,525,748)
TOTAL	$9,279,207	$10,167,342	$13,179,750	$8,253,527	($4,926,223)

Rockford Public Library

ROCKFORD PUBLIC LIBRARY AUTHORIZED POSITIONS

POSITION TITLE	POSITION RANGE	2020 FTE	2020 EMPLOYEES	2021 FTE	2021 EMPLOYEES	FTE CHANGE	INCREASE/ (DECREASE)
LIBRARY SR CLERK	LSCL	0.00	0	0.00	0.00	0.00	0.00
LIBRARIAN	LIBR	7.00	7	7.00	7.00	0.00	0.00
LIBRARY CLERK	LCLK	21.00	23	21.00	23.00	0.00	0.00
LIB MAINTENANCE ASSISTANT	LAST	3.00	3	3.00	3.00	0.00	0.00
LIBRARY ASSISTANT	LAST	14.00	23	14.00	23.00	0.00	0.00
LIBRARY PROGRAM COORDINATOR	LAST	0.00	0	0.00	0.00	0.00	0.00
LIB EXECUTIVE DIRECTOR	L31	1.00	1	1.00	1	0.00	0.00
LIB ASSISTANT DIRECTOR	L30	2.00	2	2.00	2	0.00	0.00
LIB FINANCE DIRECTOR	L29	1.00	1	1.00	1	0.00	0.00
LIB ADULT SERVICES MGR	L28	1.00	1	0.00	0	(1.00)	(1.00)
LIB BRANCH MNGR II MLS	L28	0.00	0	0.00	0	0.00	0.00
LIB INFORMATION TECH MGR	L28	1.00	1	0.00	0	(1.00)	(1.00)
LIB PERSONNEL OFFICER	L28	1.00	1	1.00	1	0.00	0.00
LIBRARY DEVELOPMENT DIRECTOR	L28	1.00	1	1.00	1	0.00	0.00
LIBRARY MARKETING DIRECTOR	L28	1.00	1	1.00	1	0.00	0.00
LIB CHILDREN AND YOUTH SERVICES MANAGER	L28	0.00	0	0.00	0	0.00	0.00
LIB ASSISTANT MANAGER COLLECTIONS	L27	1.00	1	1.00	1	0.00	0.00
LIB CIRCULATION SERVICES MANAGER	L27	1.00	1	1.00	1	0.00	0.00
LIB PHYSICAL FACILITIES DIRECTOR	L27	1.00	1	1.00	1	0.00	0.00
ILS SPECIALIST	L26	0.00	0	0.00	0	0.00	0.00
LIB INFORMATION TECH AST	L26	2.00	2	2.00	2	0.00	0.00
NETWORK ADMINISTRATOR	L26	1.00	2	1.00	2	0.00	0.00
LIB TRAIN/DEVELOP SPEC	L26	1.00	1	1.00	1	0.00	0.00
LIBRARY BRANCH MANAGER	L26	3.00	4	1.00	1	(2.00)	(3.00)
MOBILE LIBRARY MANAGER	L26	0.00	0	1.00	1	1.00	1.00
NORDLOF CENTER MANAGER	L26	2.00	1	1.00	1	(1.00)	0.00
NORDLOF THEATHER MANAGER	L25	1.00	1	1.00	1	0.00	0.00
NORDLOF AUDIO/VISUAL MANAGER	L25	1.00	1	1.00	1	0.00	0.00
LIB ADMIN SECRETARY	L24	1.00	1	1.00	1	0.00	0.00
LIB CFO ASSISTANT	L22	1.00	1	1.00	1	0.00	0.00
LIB COMMUNITY RELATIONS ASSISTANT	L22	1.00	1	1.00	1	0.00	0.00
LIB COMMUNITY RELATIONS CLERK	L21	0.50	1	0.00	0	(0.50)	(1.00)
LIB FINANCE CLERK	L21	0.50	1	0.00	0	(0.50)	(1.00)
LIB ADMIN CLERK	L20	0.50	1	0.50	1	0.00	0.00
LIBRARY SENIOR PAGE	L02	0.00	0	0.00	0	0.00	0.00
LIBRARY PAGE	L01	5.50	9	0.00	0	(5.50)	(9.00)
TOTAL PERSONNEL		**78.00**	**95.00**	**67.50**	**80.00**	**(10.50)**	**(15.00)**

BUDGET HIGHLIGHTS

- Personnel expenses decrease with the reduction of personnel, changes in health insurance elections and decreases in Illinois Municipal Retirement Fund (IMRF) offset by 3% wage adjustment.
- Contractual expenses decrease $4,355,798 as a result of Rock River and Lewis Lemon Branches closing and decreases in service contracts.
- Supply expenses increase $46,989 due to computer equipment purchases offset by decreases in furniture equipment.
- Other expenses decrease $65,460 due reduction in to property taxes and debt service payments.

Rockford Public Library

) Capital expenses increase by $40,000 due to planned office equipment purchases.

LIBRARY FUND FIVE YEAR FINANCIAL FORECAST (IN 000's)

The 2022-2026 five-year financial forecast assumes three percent assessed valuation growth and a 32-cent property tax rate for operations and maintenance tempered by the impact of tax caps. As can be seen in the schedule below, the tax cap erodes the library's fiscal base. Other forms of revenue increase approximately five percent each year. Expenditures for personnel and supply cost are assumed to increase 3% annually; contractual costs are expected to increase 3.5% each year. All other expenditure types (other, interest, capital) are budgeted at current levels.

Tax rate limits are 30 cents for operations and two cents for maintenance.

	2022	2023	2024	2025	2026
REVENUES	$7,871	$8,100	$8,285	$8,528	$8,727
EXPENSES	11,034	11,526	12,042	12,583	13,150
EXCESS (DEFICIT)	(3,163)	(3,426)	(3,757)	(4,055)	(4,423)
BEGINNING BALANCE	2,130	(1,033)	(4,459)	(8,216)	(12,271)
ENDING BALANCE	($1,033)	($4,459)	($8,216)	($12,271)	($16,694)
PROPERTY TAX RATES (CENTS)					
OPERATIONS	30.0	30.0	30.0	30.0	30.0
MAINTENANCE	2.0	2.0	2.0	2.0	2.0
TOTAL LIBRARY RATE	32.0	32.0	32.0	32.0	32.0

CAPITAL EQUIPMENT

Planned fixed assets include building improvements for 2021:

EQUIPMENT	QUANTITY	BUDGET EACH	AMOUNT
OFFICE EQUIPMENT	1	50,000	50,000
TOTAL			$50,000

Police Department

MISSION STATEMENT

It is the mission of the Police Department to provide for the safety and welfare of the people of Rockford so they may enjoy the benefits of being secure in their person, property, and state of mind. The Department accomplishes this mission by enforcing the law, preserving peace, preventing crime, controlling traffic, and protecting civil rights and liberties.

PRIMARY FUNCTIONS

There are three primary operating bureaus within the Police Department.

- **Administrative Services** - Administrative Services is responsible for functions in divisions that include evidence and property control, administration, fiscal services, recruiting, research and development, personnel, and records.
- **Field Services** - Field Services is responsible for overseeing the patrol division and a variety of special and operational functions, which includes the K9, school liaison unit, traffic division, support services, M3 Team, and Community Services.
- **Investigative Service** - The Investigative Services Bureau is responsible for training, professional standards, and investigative services in divisions including youth investigations, victim/witness assistance, adult investigations, narcotics, and scientific services.

OBJECTIVES FOR FISCAL YEAR 2021

- Improve efficiency of response to non-priority calls for service to reduce obligated time for patrol officers and increase the time officers have available for community policing activities.
- Coordinate efforts focused upon domestic violence reduction in collaboration with the Mayor's Domestic Violence and Human Trafficking Office.
- Continued the collaboration between the Project Safe Neighborhoods program and our technology and intelligence operations to target violent offenders.
- Initiate new mental health response protocols and practices to help reduce unnecessary calls for service and overall crime.
- Continue to research, develop and implement the following technologies: automated license plate readers, shot spotter technology, in-car dash cameras, and new records management system and computer aided dispatch system.
- Implement a Body Worn Camera program Department wide.
- Research, develop and implement the following internal and external communication improvements: enhance relationships with other law enforcement agencies and an intra-agency system of communication between police districts 1, 2, and 3.
- Continue to build Incident Command System (ICS) utilization for critical incident response in partnership with regional local, state, and federal agencies.
- Collaborate with the community to provide traffic safety and education advertisements and citizen safety courses.
- Develop and implement an afterschool program for the youth that is facilitated by the Rockford Public School district and the Police Department.
- Conduct experiential community based learning that focuses on developing officers' community oriented policing skill set.
- Bolster recruitment program and diversify ranks.
- Promote physical and emotional wellness.

Police Department

POLICE DEPARTMENT BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$45,582,663	$49,722,961	$47,615,060	$51,190,939	$1,467,978
CONTRACTS	10,044,783	10,344,135	10,372,726	10,666,528	322,393
SUPPLIES	1,574,306	796,328	944,691	1,126,893	330,565
OTHER	2,200,491	2,074,717	2,240,903	3,305,059	1,230,342
CAPITAL	1,536,719	1,294,000	1,092,714	0	(1,294,000)
TOTAL	$60,938,963	$64,232,141	$62,266,094	$66,289,419	$2,057,278

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
POLICE PROTECTION	$8,602,317	$9,010,086	$9,097,169	$10,200,000	$1,102,831
POLICE PENSION	7,067,033	7,346,209	7,384,887	9,076,683	1,691,796
SCHOOL CROSSING GUARD	63,079	63,051	63,000	63,000	0
FRINGE BENEFIT REIMB	1,968,770	1,850,199	1,895,184	2,049,767	154,583
911 FRINGE BENEFIT REIMB	473,316	505,263	418,399	505,263	86,864
REPLACEMENT TAXES	895,469	914,200	914,200	863,700	(50,500)
MAGISTRATE FINES	536,104	541,527	555,000	800,000	245,000
FEES	1,158,467	1,193,095	845,500	1,260,500	415,000
PARKING SYSTEM PURCHASE SERVICES	71,262	73,300	73,300	91,280	17,980
FROM OTHER GOVERNMENTS	2,172,025	2,009,144	2,248,218	1,963,131	(285,087)
PROPERTY FORFEITURES	55,687	62,361	0	0	0
CAPITAL LEASE FUNDS	2,056,001	9,650,687	1,294,000	0	(1,294,000)
GENERAL REVENUES	34,338,106	27,719,841	39,443,284	39,416,095	(27,189)
TOTAL	$59,457,635	$60,938,963	$64,232,141	$66,289,419	$2,057,278

Police Department

POLICE DEPARTMENT AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
SWORN				
CHIEF	427	1.00	1.00	0.00
DEPUTY CHIEF	424	1.00	1.00	0.00
ASSISTANT DEPUTY CHIEF	423	5.00	5.00	0.00
LIEUTENANT	420	10.00	10.00	0.00
SERGEANT	P-3	32.00	32.00	0.00
INVESTIGATOR	P-2	74.00	74.00	0.00
PATROL OFFICER	P-1	178.00	178.00	0.00
CIVILIAN				
BUSINESS MANAGER	111	0.00	1.00	1.00
POLICE INFORMATION MGMT ADMIN	110	1.00	1.00	0.00
ASSISTANT POLICE INFORMATION MGMT ADMIN	109	1.00	1.00	0.00
CITIZEN REPORTING SUPERVISOR	109	1.00	1.00	0.00
MEDIA AND MARKETING COORD	108	0.00	1.00	1.00
CRIME ANALYST	107	2.00	2.00	0.00
FINANCIAL ANALYST	107	1.00	1.00	0.00
INFORMATION SYSTEMS TECH	107	0.00	0.00	0.00
PROPERTY & EVIDENCE SUPERVISOR	107	1.00	1.00	0.00
FISCAL SERVICES SPECIALIST	105	1.00	0.00	(1.00)
SENIOR ADMINISTRATIVE ASST	105	2.00	2.00	0.00
ASSET SEIZURE ANALYST	105	1.00	1.00	0.00
ADMINISTRATIVE ASST	102	1.00	1.00	0.00
CITIZEN REPORTING ASST	A-20	10.00	9.00	(1.00)
MNG DOM VLNCE & HMN TRAF PREV	212	1.00	1.00	0.00
CAMP HOPE PROJECT MGR	109	0.00	1.00	1.00
POLICE TECHNICIAN	A-22	5.00	5.00	0.00
SENIOR CLERK	A-19	3.00	3.00	0.00
DATA ENTRY OPERATOR	A-18	8.00	10.00	2.00
TOTAL PERSONNEL		**342.00**	**345.00**	**3.00**

BUDGET HIGHLIGHTS

- Personnel budget numbers reflects an increase in one Business Manager to support administrative duties, one Media and Marketing Coordinator shifted from a contract position to a direct hire and two Data Entry Operators positions to support the body worn camera program as well as reductions of one Fiscal Services Specialist and one Citizen Reporting Assistant, 2% wage adjustment, changes in health insurance election and decreases in Illinois Municipal Retirement Fund (IMRF) rates.
- Pension contribution increases $760,828 or 8%.
- Contractual expenses increases $322,393 primarily due to other contractual service and purchase of services related to Records Management Systems (RMS) offset by reductions in travel and communication service charges.
- Supplies expenses increases $330,565 primarily due to small tools supplies and computer noncapital for the purchase of body worn cameras.
- Other expenses reflects estimated lease payments for vehicles and estimated bond payments for Police Stations District 1, District 2 and District 3 and the new evidence facility opening in 2021.
- Capital expenses decreased $1,294,000 due to no scheduled vehicle purchases for 2021.

Police Department

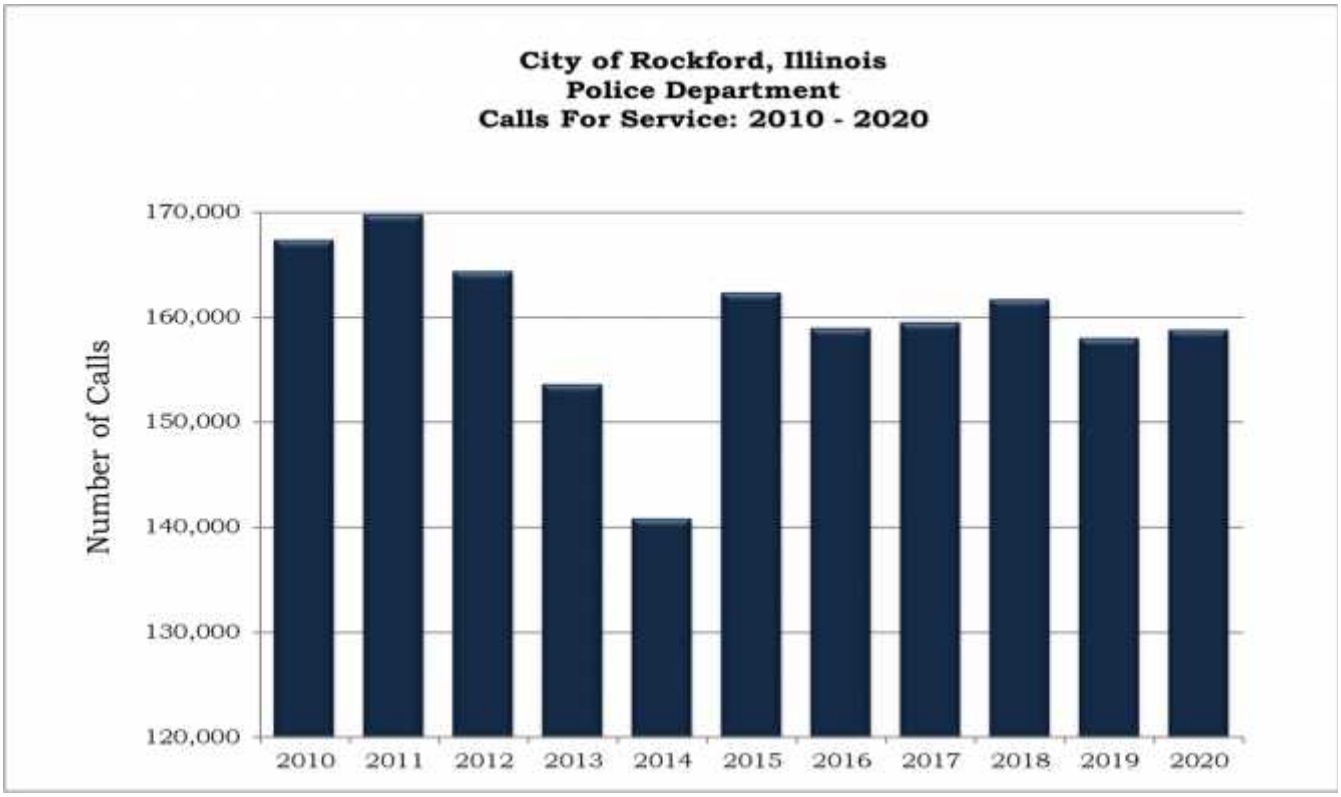
CAPITAL EQUIPMENT

There are no planned capital replacements for 2021.

POLICE DEPARTMENT PERFORMANCE MEASUREMENTS

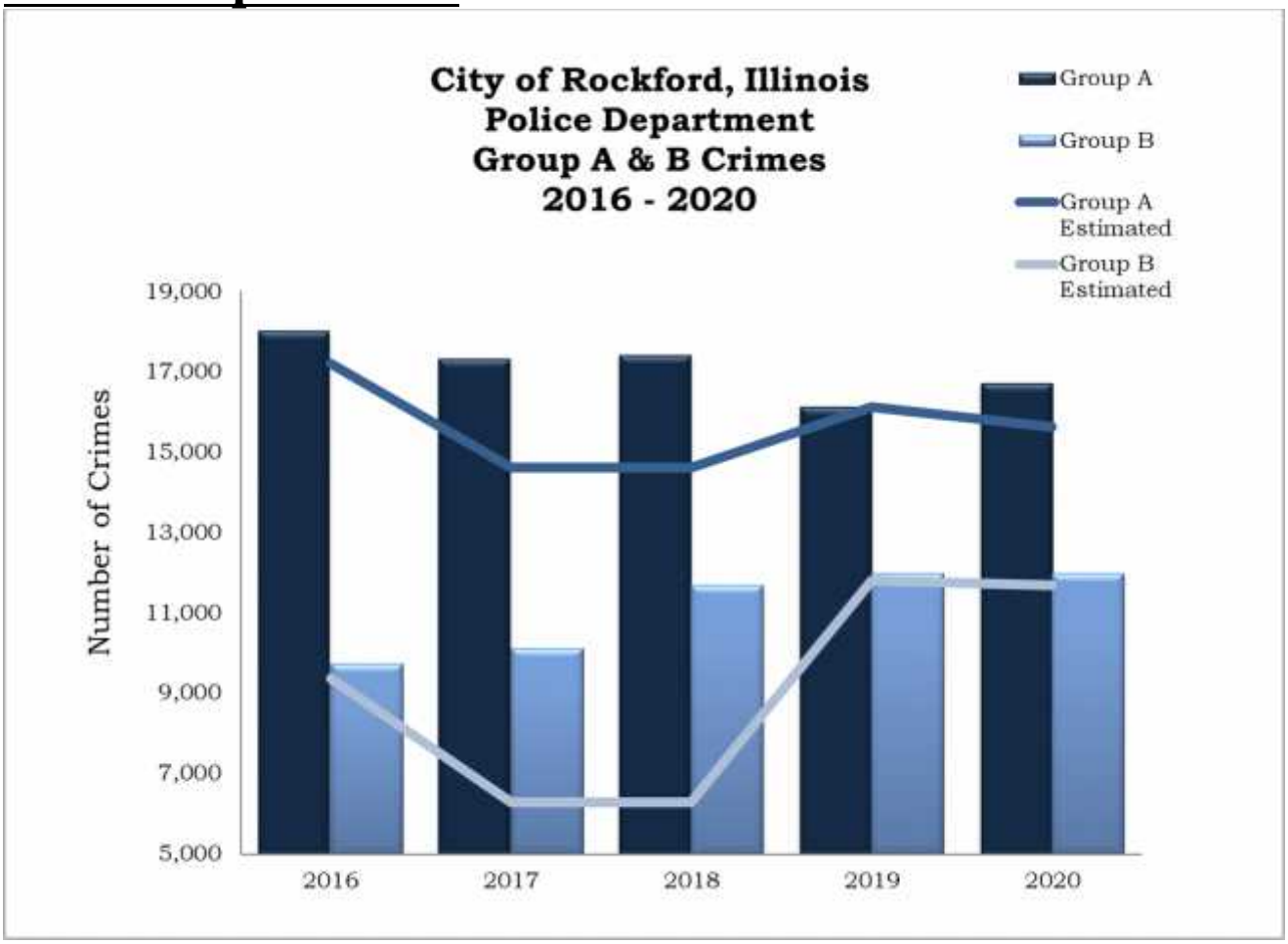
	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET
GROUP A OFFENSES	17,433	17,100	15,650	16,434
GROUP B OFFENSES	11,692	11,417	8,445	11,985
% GROUP A OFFENSES CLEARED	44.00%	43.50%	38.00%	39.60%

OPERATIONAL INFORMATION



The chart above demonstrates slight variations in calls over the past ten years with a slight spike in 2011. Calls are down by 5.08% since 2010. Calls in 2019 increased from 2018 to 158,042. Calls in 2020 have increased from 2019 to 158,808.

Police Department



As of 2006, the Rockford Police Department records and reports data based on NIBRS (National Incident-Based Reporting System) guidelines. NIBRS criminal offenses are made up of Group A and Group B crimes that include homicide, robbery, assault, burglary, weapon offenses, drug related offenses, criminal damage to property, prostitution, forgery and theft. As of 2020, the amount of Group A Crimes have decreased by 7.2% to 16,735 and Group B crimes have increased by 23.0% to 11,987. Crimes in 2021 are estimated to decrease from 2020's total.

Fire Department

MISSION STATEMENT

The mission of the Rockford Fire Department is to protect the lives and property of our community through fire, emergency medical, and life safety services.

PRIMARY FUNCTIONS

There are four primary operating divisions within the Fire Department.

- **Administrative Services** Administrative Services provides the administrative and technical services that are necessary to support the operations of the Department.
- **Operations** The Operations Division is primarily responsible for the eleven fire stations located throughout the City, ambulance service, and disaster management.
- **Fire Prevention** This division is responsible for inspection, code enforcement, arson investigation, public education, community risk reduction, and activities aimed at the prevention of emergencies and fires.
- **Training** The Training Division is responsible for developing and administering the Department's training program. This division also includes the EMS Mobile Integrated Health program.

OBJECTIVES FOR FISCAL YEAR 2021

- Maintain Accreditation from Center for Public Safety Excellence (CPSE) Commission on Fire Service Accreditation International (CFAI), Commission on Accreditation of Ambulance Services (CAAS), and Government Fleet Management Operation (GFMO) for our Fire Maintenance Facility.
- Maintain the Automotive Service Excellence (ASE) "Blue Seal of Excellence" and relevant Emergency Vehicle Technician (EVT) Certifications.
- Explore new and innovative technologies to improve the service levels and efficiencies of the department.
- Continue to improve employee development and educational programs.
- Continue to identify and implement ways to improve the safety of the members of the Department.
- Continue to educate and promote the importance of employee health and wellness.
- Continue to expand and enhance community partnerships and recruitment efforts.
- Continue to explore various grant opportunities to further support the department's mission and goals.
- Continue to work to improve the disaster preparedness of the community.
- Continue the plan for facilities and infrastructure maintenance and improvements.
- Work to further develop the Mobile Integrated Healthcare program.
- Research and implement inventory management system.
- Continue to expand services offered by our Fire Maintenance Facility.

Fire Department

FIRE DEPARTMENT BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$44,119,679	$45,011,047	$47,813,391	$47,796,773	$2,785,726
CONTRACTUAL	5,098,024	4,313,595	5,919,604	4,686,300	372,705
SUPPLIES	1,024,362	944,440	1,525,770	1,052,940	108,500
OTHER	1,512,994	1,353,311	1,353,310	1,504,961	151,650
CAPITAL	7,451,347	2,119,000	3,544,384	250,000	(1,869,000)
TOTAL	$59,206,406	$53,741,393	$60,156,459	$55,290,974	$1,549,581

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FIRE PROTECTION	$8,449,288	$8,602,617	$9,097,169	$10,200,000	$530,000
FIRE PENSION	6,853,750	7,067,033	8,477,364	10,698,231	1,052,490
FRINGE BENEFIT REIMB	1,742,034	1,886,100	1,847,594	1,996,310	65,267
911 FRINGE BENEFIT REIMB	195,344	201,091	186,763	207,017	(20,855)
REPLACEMENT TAX	1,091,400	1,074,925	1,074,925	1,040,000	(93,800)
AMBULANCE CHARGES	7,017,443	5,299,425	5,732,480	13,000,000	7,000,000
OTHER CHARGES	344,000	445,055	340,000	552,000	(30,000)
CAPITAL LEASE FUNDS	0	125,000	2,595,000	250,000	(1,869,000)
GENERAL REVENUES	24,804,655	34,505,160	24,390,098	17,347,416	(5,084,521)
TOTAL	$50,497,914	$59,206,406	$53,741,393	$55,290,974	$1,549,581

FIRE DEPARTMENT AUTHOIRZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
FIRE CHIEF	427	1.00	1.00	0.00
DIVISION CHIEF	424	3.00	3.00	0.00
DISTRICT CHIEFS	421	6.00	6.00	0.00
EQUIPMENT/SAFETY MANAGER	412	1.00	1.00	0.00
ESDA COORDINATOR	109	1.00	1.00	0.00
FIRE ANALYST	107	1.00	1.00	0.00
SENIOR ADMINISTRATIVE ASSISTANT	105	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT	102	1.00	1.00	0.00
MOBILE INTEGRATED HEALTH MGR	F-4	2.00	2.00	0.00
FIRE EMS TRAINING COORDINATOR	F-6	1.00	1.00	0.00
CAPTAIN	F-6	16.00	16.00	0.00
LIEUTENANT	F-5	26.00	26.00	0.00
FIRE INSPECTOR	F-4	7.00	7.00	0.00
DRIVER ENGINEER	F-3	39.00	39.00	0.00
FIREFIGHTER	F-1	163.00	163.00	0.00
FIRE EQUIPMENT SPECIALIST	F-1	3.00	3.00	0.00
SENIOR CLERK	A-19	2.00	2.00	0.00
TOTAL PERSONNEL		**274.00**	**274.00**	**0.00**

Fire Department

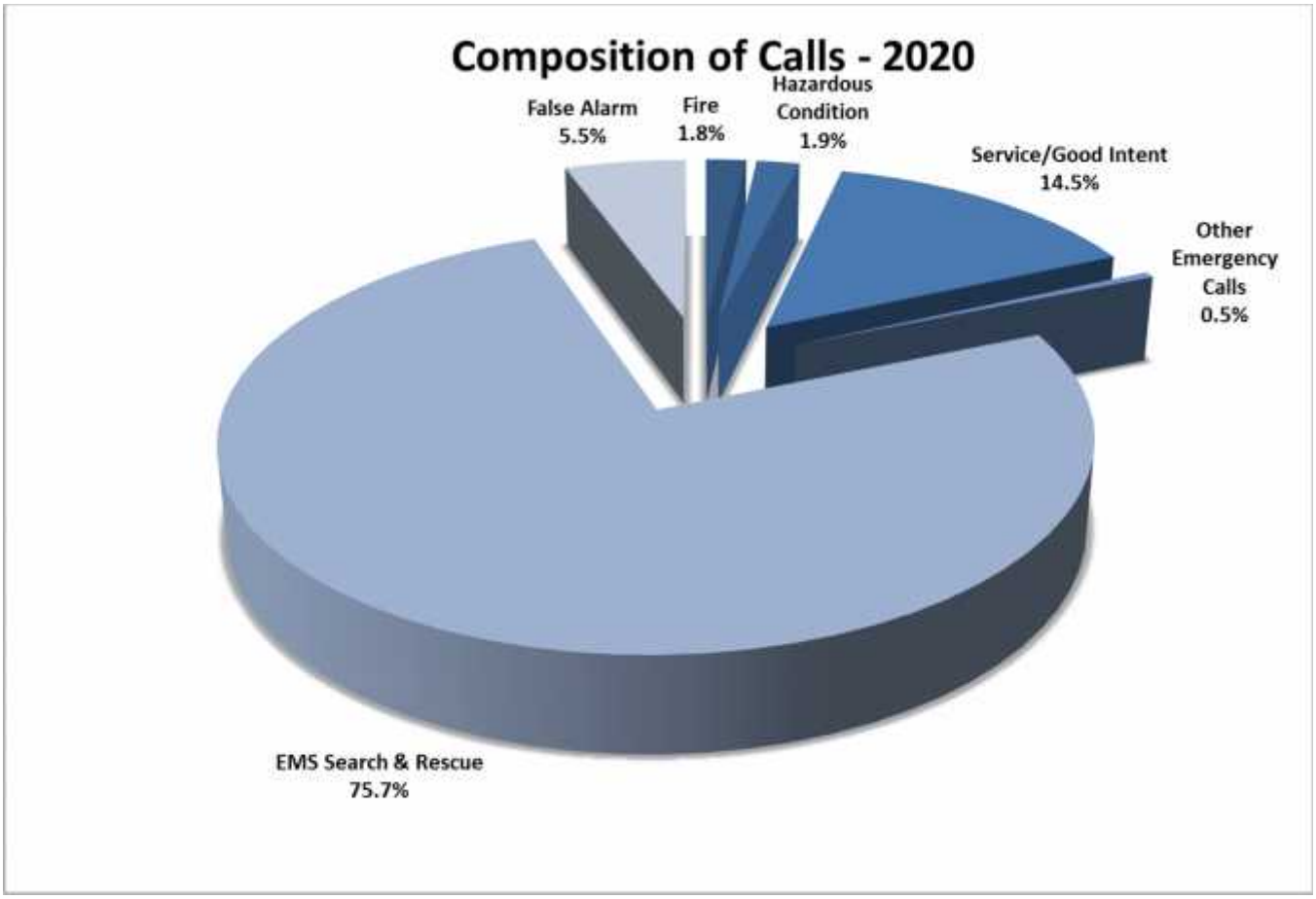
BUDGET HIGHLIGHTS

- Personnel expenses increase due to 2% wage adjustment, increases to overtime based on actual usage, changes in health insurance election and decreases in Illinois Municipal Retirement Fund rates.
- Pension contribution increases $1,174,290.
- A number of changes in contractual accounts result in an increase overall of $372,705. Notable increases include $198,300 in service contracts and $66,060 in building rental.
- 911 charges increase $89,030.
- Supplies increased $108,500 primarily due to increases in small tools and computer non-capital.
- Lease payments increased $151,650 due to capital purchases made in 2019 and 2020.

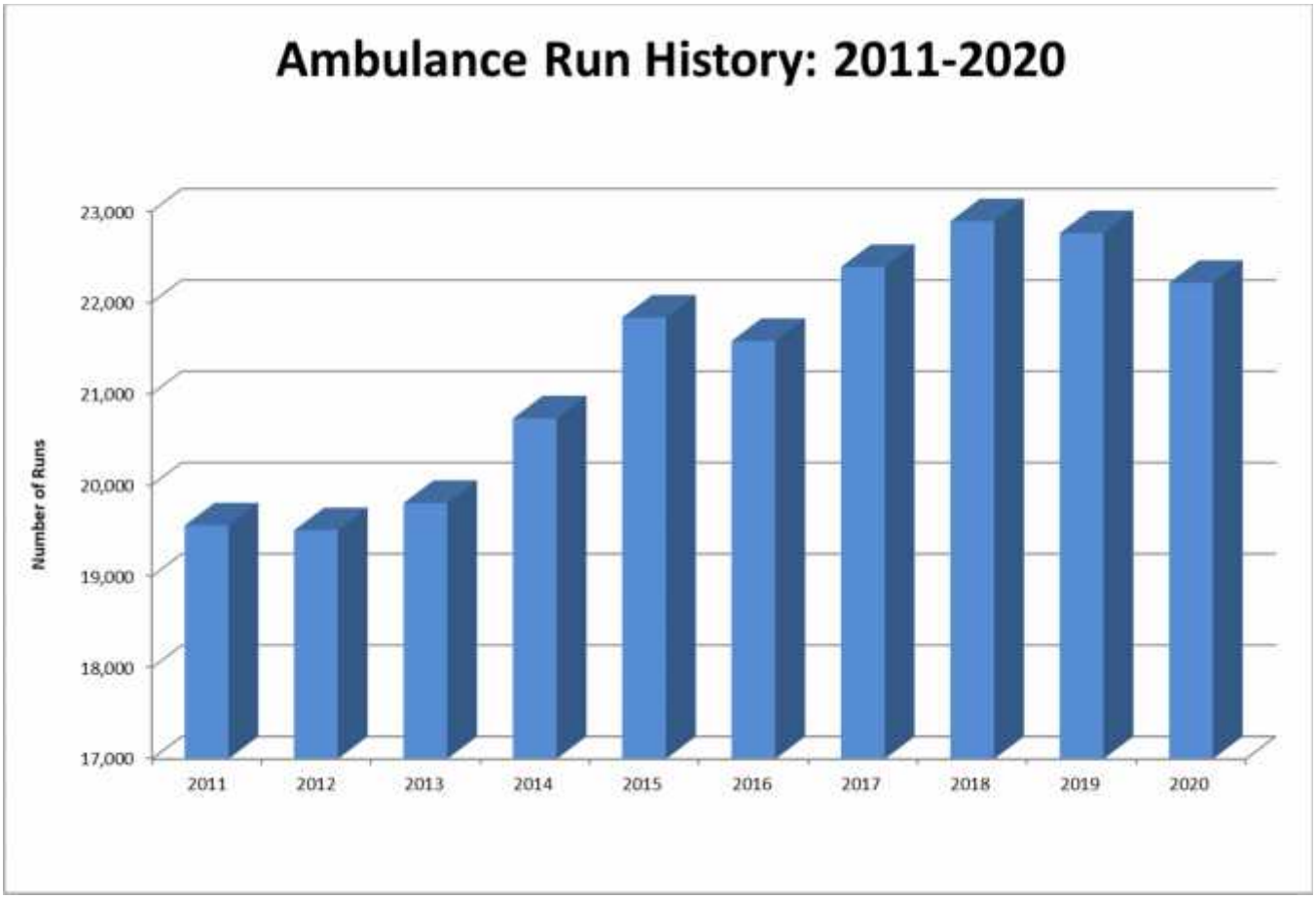
CAPITAL EQUIPMENT

EQUIPMENT	QUANTITY	BUDGET EACH	TOTAL BUDGET
CARDIAC MONITORS	1	250,000	250,000
TOTAL	1		$250,000

OPERATIONAL INFORMATION



Fire Department



Fire Department

FIRE DEPARTMENT PERFORMANCE MEASUREMENTS

	2019 ACTUAL	2020 BUDGET	2020 ACTUAL	2021 BUDGET
EMS & SEARCH/RESCUE INCIDENTS	22,855	23,148	22,216	23,148
TOTAL FIRES	513	680	534	680
STRUCTURE FIRE INCIDENTS (RESIDENTIAL)	112	221	215	221
STRUCTURE FIRE INCIDENTS (COMMERCIAL)	40	48	86	48
VEHICLE FIRE INCIDENTS	124	116	95	116
OUTSIDE FIRE INCIDENTS	101	110	138	110
OPEN BURNING INCIDENTS	199	190	260	190
INSPECTIONS	2,837	3,000	3,202	3,000
ARSONS	217	70	151	70
PUBLIC EDUCATION ACTIVITIES	194	200	80	200

911 Communications

MISSION STATEMENT

It is the mission of the 911 Communications Fund to provide the highest quality of communication services for public safety in the most efficient and effective manner possible.

PRIMARY FUNCTIONS

The 911 Division handles both emergency and non-emergency calls for the City of Rockford through the call handling and dispatch process. 911 personnel handle crimes in progress, medical and fire calls, while interacting with the various police and fire agencies that respond to these incidents. The 911 Division also maintains computer aided dispatch or CAD records as well as phone and radio recordings as mandated.

OBJECTIVES FOR FISCAL YEAR 2021

- Attain and maintain authorized strength.
- Work toward implementing "Telecommunicator 1" – a positon that is responsible for call-taking, but not dispatching.
- Career development through both on and off site training classes and workshops for all personnel.
- Continue progress made toward improving the applicability of our hiring process in an effort to secure candidates best suited for long-term success. Remain focused on the continually improving the quality and consistency of training for all TC's - new hires as well as veterans.
- Review our Center's Standard Operating Procedures on an ongoing basis to ensure relevancy and improve effectiveness and efficiency of operations. This is especially important for 2021 because of multiple new systems that were implemented in 2020: CAD, telephones, and fire station alerting.
- Proceed with the installation of Next Generation Customer Premise Equipment. Continue the process of transitioning from a legacy network to a Next Generation iFiber network. Not only will a significant cost savings be realized but when deemed appropriate, we will have the ability to receive calls and information via text and video.
- Maintain our new Computer Aided Dispatch (CAD) system for both the City and County 911 Centers—("Go-Live" was August 18, 2020).
- Monitor our Division's fire alarm monitoring system (Keltron) to provide efficient and reliable service to our community's businesses. Our new system will allow us to expand the services provided while maintaining high quality service.
- Work through COVID-related challenges within the 911 Division to keep all employees as healthy as possible.

911 Communications

911 COMMUNICATIONS FUND BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$5,265,139	$5,978,291	$5,914,514	$6,031,169	$52,878
CONTRACTUAL	339,381	356,505	498,912	355,370	(1,135)
SUPPLIES	38,410	18,500	20,060	29,500	11,000
OTHER	7,910	7,910	7,910	7,910	0
TOTAL	$5,650,840	$6,361,206	$6,441,396	$6,423,949	$62,743

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PURCHASE OF SERVICES					
POLICE DEPARTMENT	$3,300,709	$3,579,884	$3,705,851	$3,518,479	($187,372)
ETS BOARD	178,993	208,319	421,004	520,371	99,367
COUNTY	805,668	807,876	647,000	647,000	0
DISPATCH SERVICES	0	0	0	100,000	100,000
FIRE ALARM	1,390,332	1,675,570	1,587,351	1,638,099	50,748
TOTAL	$5,675,702	$6,271,649	$6,361,206	$6,423,949	$62,743

911 COMMUNICATIONS FUND AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
911 COMMUNICATIONS DIRECTOR	412	1.00	1.00	0.00
TRAINING SUPERVISOR	405	1.00	1.00	0.00
TELECOMMUNICATIONS SUPERVISOR	405	4.00	4.00	0.00
BUSINESS MANAGER	111	0.00	1.00	1.00
IT SUPPORT TECHNICIAN	A-24	1.00	1.00	0.00
ASSISTANT SHIFT SUPERVISOR	A-28	4.00	4.00	0.00
TELECOMMUNICATOR	A-23	40.00	40.00	0.00
SENIOR CLERK	A-19	1.00	1.00	0.00
TOTAL PERSONNEL		**52.00**	**53.00**	**1.00**

BUDGET HIGHLIGHTS

- Personnel expenses increase due to 2% wage adjustment for AFSCME, IAFF and non-represented employees, in addition to changes to health insurance elections offset by decrease in Illinois Municipal Retirement Fund rates.
- The Intergovernmental Agreement with Winnebago County for the services for the services of 911 call answering provides revenue of $647,000.
- The 911 Board will fund the total cost of the IT Technician and Business Manager positions and fifty percent of the cost of the Communication Manager and Training Supervisor positions for a total of $316,370 in addition to phone charges of $204,000.
- Police call taking and dispatch expenses are $4,421,196 and Fire dispatch is $1,638,099 (total City expense $6,423,949).

911 Communications

911 COMMUNICATIONS FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

The 2022-2026 five year forecast assumes annual increases of five percent for personnel, three percent for contractual and supplies, and five percent for capital equipment. The revenue stream had previously been sixty-percent City and forty-percent County after certain costs were paid directly by the County 911 Fund. In lieu of the separation of dispatch facilities between the City and County dispatchers, the revenue stream is now primarily funded by the City, with only a portion of funds reimbursed by the ETS Board and the County.

	2022	2023	2024	2025	2026
REVENUES	$6,745,146	$7,102,639	$7,479,079	$7,875,470	$8,292,870
EXPENDITURES	6,745,146	7,102,639	7,479,079	7,875,470	8,292,870
EXCESS (DEFICIT)	0	0	0	0	0
BEGINNING BALANCE	0	0	0	0	0
ENDING BALANCE	$0	$0	$0	$0	$0

911 COMMUNICATIONS FUND PERFORMANCE MEASUREMENTS

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET
TOTAL NON-EMERGENCY CALLS	96,307	105,000	99,000	108,000
TOTAL EMERGENCY CALLS	111,094	125,000	109,000	112,000
TOTAL POLICE DISPATCHES	158,233	170,000	155,130	156,680

Board of Fire and Police Commissioners

MISSION STATEMENT

It is the mission of the Board of Fire and Police Commissioners to recruit and promote the best available persons possible for sworn positions with the Rockford Fire and Police Departments.

PRIMARY FUNCTIONS

The primary function of the Board of Fire and Police Commissioners is to select sworn personnel in accordance with the employment policy of the City of Rockford, as well as to investigate and conduct hearings regarding complaints alleged against any sworn member of the Rockford Fire and Police Departments.

OBJECTIVES FOR FISCAL YEAR 2021

- Test for Police applicants and develop an eligibility list for hiring.
- Test for Police sergeants and develop an eligibility list for hiring.
- Test for Police investigators and develop an eligibility list for hiring.
- Test for Police lieutenants and develop an eligibility list for hiring.
- Test for Fire applicants and develop an eligibility list for hiring.
- Test for Fire captains and develop an eligibility list for hiring.
- Test for Fire investigators and develop an eligibility list for hiring.
- Test for Fire district chiefs and develop an eligibility list for hiring.

BOARD OF FIRE AND POLICE COMMISSIONERS BUDGET SUMMARY

BOARD OF FIRE AND POLICE COMMISSIONERS BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$27,103	$48,094	$19,847	$47,674	($420)
CONTRACTUAL	256,679	266,914	80,215	266,914	0
SUPPLIES	759	500	268	500	0
TOTAL	$284,542	$315,508	$100,330	$315,088	($420)

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
GENERAL REVENUES	$194,391	$284,542	$315,508	$315,088	($420)
TOTAL	$194,391	$284,542	$315,508	$315,088	($420)

BUDGET HIGHLIGHTS

- Personnel expenses reflect a decrease in temporary staff.

Public Works Administration Division

MISSION STATEMENT

It is the mission of the Public Works Administration Section to provide direction and administrative support to the Department of Public Works.

PRIMARY FUNCTIONS

The primary function of the Administrative Section is to provide management oversight, leadership and support to the Department of Public Works and three operating divisions charged with the maintenance and enhancement of the City of Rockford's public infrastructure.

OBJECTIVES FOR FISCAL YEAR 2021

- Build cohesion, create, communicate, and reinforce clarity through the continued development of the Public Works (Organizational Health) Leadership Program.
- Continued implementation of a department-wide strategic action plan and renew planning priorities.
- Promote the development of staff through identifying an education curriculum and creating a tracking and reporting system.
- Improve internal communications through identifying barriers, creating clear channels, and promoting free-flowing information.
- Improve the provision of service through the critical evaluation of programs and services as well as the re-tooling of the department-wide performance measurement systems and reporting.
- Increase the Public Works Department community identity through understanding our current image, identifying a messaging platform and developing a Public Works communication strategy.
- Improve department-wide financial reporting, forecasting, and budgeting.
- Update Fleet Management planning, reporting, and decision support.
- Collaborate with other communities and governmental agencies to share, promote, and cultivate new ideas and improved processes.
- Decrease turnaround time on parts ordered and improve cycle counts.
- Implement an upgraded inventory management system.
- Renovate and relocate the Central Supply office.

Public Works Administration Division

PUBLIC WORKS ADMINISTRATION BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$375,034	$399,682	$400,300	$768,217	$368,535
CONTRACTUAL	77,876	82,173	89,311	149,834	67,661
SUPPLIES	3,919	9,100	2,034	42,052	32,952
OTHER	5,846	4,414	4,414	4,506	92
CAPITAL	0	0	29,820	0	0
TOTAL	$462,676	$495,369	$525,879	$964,608	$469,239

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES REIMBURSEMENTS	$42,859	$80,363	$57,933	$104,684	$46,751
PURCHASE OF SERVICES	270,800	289,000	393,000	693,800	300,800
GENERAL REVENUES	55,938	93,313	44,436	166,124	121,688
TOTAL	$369,597	$462,676	$495,369	$964,608	$469,239

PUBLIC WORKS ADMINISTRATION DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
DIRECTOR	316	1.00	1.00	0.00
PW SUPERINTENDENT	213	1.00	1.00	0.00
PW BUSINESS MANAGER	111	1.00	1.00	0.00
CENTRAL SUPPLY SUPERVISOR	109	0.00	1.00	1.00
PURCHASING TECHNICIAN	A-23	0.00	1.00	1.00
INVENTORY CONTROL CLERK	A-21	0.00	2.00	2.00
TOTAL PERSONNEL		**3.00**	**7.00**	**4.00**

BUDGET HIGHLIGHTS

- Personnel expenses reflect a 2% wage adjustment and an increase with the elimination of the Central Supply fund and reallocation of expenses to Public Works Administration, thus increasing PW Administration by four employees.
- Both contractual and supply expenses show an increase due to reallocation of expenses from Central Services fund into PW Administration.
- Other expenses reflect an increase in lease payments for purchases made in 2020.

CAPITAL EQUIPMENT

There are no planned capital replacements for 2021.

Engineering Division

MISSION STATEMENT

It is the mission of the Engineering Division to provide design services and construction management for all capital construction projects. The Division reviews plans for single site and subdivision development, issues permits for work within the public right-of-way, and maintains records of the City's infrastructure in order to provide and maintain a standard of living and services for the community.

PRIMARY FUNCTIONS

The primary function of the Engineering Division is to provide design services and construction management for all capital construction projects. This Division is also charged with the review and approval of plans for single site and subdivision development, permitting work within the public right-of-way, record keeping of the City's infrastructure, traffic engineering analyses related to the safe and efficient movement of people and goods within the City, accident crash analysis for signaled and un-signaled intersections, safety analysis for schools, geometric design of existing and planned roadways and intersections including support of the land development process, and street lighting analysis for all citizen requests.

OBJECTIVES FOR FISCAL YEAR 2021

- Progress the City's Stormwater Management Program, including compliance with the City's National Pollutant Discharge Elimination System (NPDES) permit as well as Municipal Separate Storm Sewer System (MS4) requirements.
- Complete erosion and sediment control inspections on active construction sites.
- Implement inspections for industrial high risk run off program and for illicit discharge of pollutants into our storm sewer system.
- Complete biennial outfall inspections and creek walks.
- Continue process for joining the Community Rating System.
- Continue working with Rockford Public Schools for classroom education programs about storm water pollution, prevention, and engineering.
- Follow up with Aldermen and event organizers regarding special event process.
- Maintain internal process improvement regarding staff review for events in timely manner.
- Streamline Public Works involvement in development review processes.
- Evaluate cost savings and coordinate possible continuation of streetlight reduction program.
- Maintain work with Rockford Community Partners on beautification projects.
- Improve the partnership with Forest City Beautiful under Rockford Area Convention and Visitors Bureau for corridor improvements.
- Continue evaluating the improved banner and basket program as needed during new corridor and neighborhood lighting installations.
- Resume process improvements to the right-of-way permit inspection plan.
- Conduct pre-pour inspections for all driveway and service cut repairs in the right-of-way.
- Resume coordination with Construction and Development Services on process improvements to improve customer service for permits.
- Continued implementation of the Public Works GIS Master Plan.
- Improve GIS integration with Hansen Asset Management.

Engineering Division

- Support GPS/GIS collection of City assets along with verification of information collected.
- Continue to integrate field data collection through Survey 123 (Collector App).
- Roll-out GIS based dashboards for performance measurement of field operations (i.e., CIP, hydrant painting, flushing, preventative maintenance, and street lighting, etc.).
- Develop a method to hyperlink as-builts and photos to all utilities.
- Migrate all internal web maps to ArcGIS online.
- Launch a public version of streetlight outage map on City's website

ENGINEERING DIVISION BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE
PERSONNEL	$516,488	$720,699	$586,032	$704,429	($16,270)
CONTRACTUAL	216,092	289,415	213,696	292,255	2,840
SUPPLIES	14,161	3,738	13,548	5,387	1,649
OTHER	15,824	5,375	5,375	5,375	0
CAPITAL	93,648	78,000	54,487	0	(78,000)
TOTAL	$856,213	$1,097,227	$873,137	$1,007,446	($89,781)

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMB	$64,295	$70,844	$101,937	$97,098	($4,839)
FEES	45,000	38,000	39,500	39,500	0
WATER PURCHASE OF SERVICES	261,270	229,980	358,610	250,620	(107,990)
CAPITAL LEASE FUNDS	0	81,000	78,000	0	(78,000)
GENERAL REVENUES	294,041	436,389	519,180	620,228	101,048
TOTAL	$664,606	$856,213	$1,097,227	$1,007,446	($89,781)

ENGINEERING DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
CITY ENGINEER	214	0.40	0.40	0.00
STORM WATER PROJECT MANAGER	110	0.40	0.40	0.00
SR PROJECT MANAGER	110	1.00	1.00	0.00
OPERATIONS MANAGER	110	0.50	0.50	0.00
ENVIRONMENTAL PROJECT MANAGER	110	0.40	0.40	0.00
PROJECT MANAGER	109	1.50	1.50	0.00
SENIOR ENGINEERING TECHNICIAN	105	2.00	2.00	0.00
SR ADMIN ASSISTANT	105	0.50	0.50	0.00
TRAFFIC AND DEVELOPMENT COORDINATOR	105	0.50	0.50	0.00
TOTAL PERSONNEL		**7.20**	**7.20**	**0.00**

Engineering Division

BUDGET HIGHLIGHTS

- Personnel expenses decrease by $16,270 primarily due to a 2% wage adjustment offset by changes in health insurance elections and decreases in Illinois Municipal Retirement Fund (IMRF).
- Contractual expenses increase by $ 2,840 primarily due to internal service charges.
- Supplies expenses increase by $1,649 primarily due to scheduled computer upgrades.
- Capital expenses decrease by $78,000 due to no scheduled vehicle purchases.

CAPITAL EQUIPMENT

There are no planned capital replacements for 2021.

ENGINEERING DIVISION PERFORMANCE MEASUREMENTS

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET
SITE PLANS REVIEWED	150	145	160	170
% OF SITE PLANS REVIEWED, LESS THAN 14 DAYS	100%	100%	100%	100%
DEVELOPMENT PLANS REVIEWED	8	8	5	8
% OF DEV PLANS REVIEWED, LESS THAN 21 DAYS	100%	100%	100%	100%
ROW/DRIVEWAY PERMITS ISSUED	1,650	1,750	1,850	1,850
% OF ROW/DRIVEWAY PERMITS ISSUED IN 1 DAY	100%	100%	100%	100%
ROW/DRIVEWAY PERMITS CLOSED	1,600	1,750	1,900	2,000
DETENTION BASIN INSPECTED (ODD YRS)	472	N/A	N/A	476
STORMWATER OUTFALLS INSPECTED (EVEN YRS)	N/A	1,288	1,107	N/A
MILES OF CREEK INSPECTED (EVEN YRS)	N/A	68	45.53	N/A
INDUSTRIAL HIGH RISK INSPECTIONS	110	110	95	100
EROSION CONTROL INSPECTIONS	275	275	295	295
ILLICIT DISCHARGE INVESTIGATIONS	25	35	37	35
NPDES PERMIT WATER/STORMWATER SAMPLES	78	80	79	80
SWPPP REVIEWS	97	125	146	150
STORMWATER SERVICE REQUESTS	280	350	216	220

Capital Projects Fund

MISSION STATEMENT

It is the mission of the Capital Projects Fund to advance the City of Rockford's public infrastructure in a way that enhances public safety, maintains and improves the movement of commerce, stimulates economic growth, and promotes a sense of well-being for the community.

PRIMARY FUNCTIONS

The primary functions of the Capital Projects Division include:

- Planning, development, and management of the City's five-year Capital Improvement Program. This includes setting priorities for infrastructure repair, replacement, and expansion of various facilities, including parking facilities, surface transportation, storm water management, sanitary sewers, and water distribution and production.
- Meeting with various local, state, and federal agencies to secure funding for major projects. This includes preparing grant applications for grant funding to reduce the local public financing burden.
- Implementing projects through negotiation of professional engineering and architectural contracts, preparation of bid specifications for competitive public bidding, administration of consultant and contractor payments, and preparing capital project information to the general public.
- Coordinating administrative activities associated with capital improvement projects, including the development of intergovernmental agreements, the acquisition of right-of-way, the conducting of public meetings, the notification of residents and businesses, the preparation and approval of final project plans and specifications, the recommending of contract awards, and the approval of project related payments and contract change orders.

OBJECTIVES FOR FISCAL YEAR 2021

- Effectively utilize the City's 1% Sales Tax, Motor Fuel Tax and other sources of revenue to implement the Capital Improvement Program.
- Implement the projects outlined in the FY 2021-2025 Capital Improvements Program, including monitoring and analyzing project progress and costs.
- Meet with Staff, Aldermen, and the Administration to develop the FY 2022-2026 Capital Improvement Program for City Council adoption.
- Coordinate all Capital Improvement Program projects with various outside agencies, utilities, advocacy groups and neighboring residents.
- Provide improved public outreach surrounding the construction process and progress.
- Use the upcoming 2021 Pavement Condition Index Report to develop a program to most efficiently and economically repair City roadways.
- Integrate data-driven decision optimization technology (DOT) to create multiyear, multi-constraint capital roadway plans.
- Continue to analyze, modify and implement the Long Range Bridge & Structures Repairs Plan.
- Continue to analyze, modify and implement the Long Range Arterial & Collector Street Repairs Plan.
- Continue to implement the City's "ADA Transition Plan" for compliance with the Americans with Disabilities Act (ADA).

Capital Projects Fund

- Work with Council to prepare a Ward Plan for implementation of the Neighborhood Program for each ward.
- Investigate opportunities to utilize outside funding sources for CIP projects, with an emphasis on storm water project funding.
- Coordinate projects within the region in conjunction with the Region 1 Planning Council (R1PC) by actively participating in the R1PC Technical Committee.
- Facilitate and prepare materials for the City of Rockford's Traffic Commission.
- Identify sidewalk and pedestrian path continuity gaps throughout the community and develop a project implementation plan.
- Coordinate with the Water Division, including analysis of existing systems and facilities within the design cycle of road projects to share in mutual project cost savings.
- Continue the study of obsolete traffic signal and sign removals.
- Install bicycle facilities per the new 10-Year Bike Facility Improvement Plan (2020-2030) and R1PC's Bicycle and Pedestrian Study.

CAPTIAL PROJECTS DIVISION BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$2,116,278	$2,213,751	$2,182,639	$2,243,908	$30,157
CONTRACTUAL	1,661,424	550,010	1,261,518	594,628	44,618
SUPPLIES	9,127,656	93,880	6,377,994	34,736	(59,144)
OTHER	1,394,508	1,053,836	2,245,004	1,068,836	15,000
CAPITAL	13,569,209	32,718,835	14,962,784	31,463,748	(1,255,087)
TOTAL	$27,869,075	$36,630,312	$27,029,939	$35,405,856	($1,224,456)

ACTUALS EXCLUDE WATER AND PARKING PROJECTS; THESE ARE TRANSFERRED TO THEIR RESPECTIVE FUNDS.

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
STATE MOTOR FUEL TAX	$1,498,700	$3,838,750	$4,211,142	$7,294,897	$3,083,755
LOCAL SALES TAX	15,650,000	16,153,000	16,180,095	15,053,058	(1,127,037)
WATER IMPROVEMENT ACCT	7,550,000	9,000,000	9,000,000	0	(9,000,000)
OTHER GOVERNMENTS/PRIVATE	8,000,000	9,532,850	5,589,075	10,852,990	5,263,915
INTERFUND TRANSFERS	1,500,000	1,500,000	1,500,000	1,500,000	0
INTEREST INCOME	95,000	150,000	150,000	150,000	0
TOTAL	$34,293,700	$40,174,600	$36,630,312	$34,850,945	($1,779,367)

Capital Projects Fund

CAPITAL PROJECTS DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
CITY ENGINEER	214	0.60	0.60	0.00
TRAFFIC ENGINEER	212	1.00	1.00	0.00
CIP OPERATIONS MANAGER	212	1.00	1.00	0.00
STORM WATER PROJECT MANAGER	110	0.60	0.60	0.00
ASST TRAFFIC ENGINEER	110	1.00	1.00	0.00
SR PROJECT MANAGER	110	3.00	3.00	0.00
OPERATIONS MANAGER	110	0.50	0.50	0.00
ENVIRONMENTAL PROJECT MANAGER	110	0.60	0.60	0.00
PROJECT MANAGER	109	2.50	2.50	0.00
CIP PROGRAM SR ANALYST	108	1.00	1.00	0.00
STORM WATER/ENVIRON COORDINATOR	107	1.00	1.00	0.00
SENIOR CONSTRUCTION TECHNICIAN	105	1.00	1.00	0.00
SENIOR ENGINEERING TECHNICIAN	105	6.00	6.00	0.00
CIP ACCOUNTING TECHNICIAN	105	1.00	1.00	0.00
SR ADMIN ASSISTANT	105	0.50	0.50	0.00
TRAFFIC AND DEVELOPMENT COORDINATOR	103	0.50	0.50	0.00
TOTAL PERSONNEL		**21.80**	**21.80**	**0.00**

- **BUDGET HIGHLIGHTS**
- Personnel expenses increase by $30,157 primarily due to a 2% in wage adjustment offset by changes in health insurance elections and decreases in Illinois Municipal Retirement Fund (IMRF).
- Contractual expenses increase by $44,618 primarily due to internal service charges.
- Supplies expenses decrease by $59,144 as a result of reductions in reforestation measures.
- Pella sales tax rebates are budgeted at $235,000 and state admin fees for collection of our CIP sales tax are $250,000 for 2021.

CAPITAL PROJECTS FUND FIVE YEAR FINANCIAL FORCAST (IN 000'S)

The 2022-2026 five-year forecast assumes that the City will continue to have a balanced capital replacement and construction program funded by a variety of resources, both long and short term.

	2022	2023	2024	2025	2026
REVENUES	$35,896	$36,973	$38,082	$39,224	$40,401
EXPENSES	35,896	36,973	38,082	39,224	40,401
EXCESS (DEFICIT)	0	0	0	0	0
BEGINNING BALANCE	0	0	0	0	0
ENDING BALANCE	$0	$0	$0	$0	$0

Motor Fuel Tax Fund

MISSION STATEMENT

It is the purpose of the Motor Fuel Tax Fund to provide dedicated revenues from taxes on gasoline and diesel sales for road maintenance and construction. Revenues are distributed by the State of Illinois on a per capita basis from its tax on motor fuels.

PRIMARY FUNCTION/FUND HIGHLIGHTS

The Motor Fuel Tax Fund is dedicated to road improvements. Based upon the annual requirements of the Capital Projects Fund, funds are transferred from this Fund to the Capital Projects Fund to finance certain construction projects. Motor fuel taxes are generated by a flat rate of cents per gallon, 38.0 for gasoline and 45.5 for diesel fuel.

MOTOR FUEL TAX FUND BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
TRANSFERS TO					
GENERAL FUND	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$0
CAPITAL PROJECTS FUND	734,821	3,575,000	5,887,892	3,575,000	0
TOTAL	$3,234,821	$6,075,000	$8,387,892	$6,075,000	$0

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
STATE MOTOR FUEL TAX	$3,912,385	$5,075,071	$5,900,000	$5,900,000	$0
INTEREST INCOME	168,466	202,015	175,000	175,000	0
TOTAL	$4,080,851	$5,277,086	$6,075,000	$6,075,000	$0

BUDGET HIGHLIGHTS

The 2021 budget calls for $3,575,000 in transfers to the Capital Projects Fund and $2,500,000 to the General Fund for eligible expenses. The General Fund, in turn, will transfer $1,500,000 to the Capital Projects Fund for projects and $1,000,000 will remain in the General Fund in order to help offset costs with District Police stations. Starting July 1, 2019 the MFT rate went from 19 cents per gallon to 38 cents per gallon.

MOTOR FUEL TAX FUND FIVE YEAR FINANCIAL FORECAST (IN OOO'S)

	2022	2023	2024	2025	2026
REVENUES	$6,334	$6,335	$6,334	$6,348	$6,326
EXPENSES	6,334	6,335	6,334	6,348	6,326
EXCESS (DEFICIT)	0	0	0	0	0
BEGINNING BALANCE	8,652	8,652	8,652	8,652	8,652
ENDING BALANCE	$8,652	$8,652	$8,652	$8,652	$8,652

In 2022-2026 five year forecast assumes growth as projected by the State for tax revenues and assumes expenditures essentially equal to annual revenues. The State of Illinois assumes stagnant grown, for the taxes on motor fuels, with annual deviation of plus or minus two percent influenced by the severity of winter weather and the pump price.

Street Maintenance Division

MISSION STATEMENT

It is the mission of the Street Maintenance Division to clean, regulate, and repair all street right-of-ways within the city limits of the City of Rockford.

PRIMARY FUNCTIONS

The primary function of the Street Maintenance Division includes street cleaning, street maintenance, repairing storm sewers, maintaining trees and turf, ensuring roadways are cleared of snow and ice conditions, and all administrative functions.

- Completing city-wide street sweeping services, all street patching and repair, and road and bridge maintenance.
- Maintenance and repair of all storm sewers, including contracting for inlet repairs and cleaning intakes and lines.
- Trimming and removal of trees, removal of tree stumps, as well as maintenance of drainage ways and other turf areas.
- Responsible for ensuring the streets are free of snow and ice during the winter months.

OBJECTIVES FOR FISCAL YEAR 2021

- Provide timely City services including, but not limited to, pothole patching, tree maintenance, street maintenance, mowing, storm line inlet repair/replacement, street sweeping and snow removal.
- Reduce vehicle and equipment maintenance costs by optimizing the current fleet.
- Continue to balance internal labor and outsourced labor responsibly while providing the highest level of service.
- Continue to engage with Aldermen and the public to stimulate interest in the City-wide tree planting/reforestation initiative.

STREET MAINTENANCE DIVISION BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$3,082,168	$2,990,428	$3,058,021	$3,034,961	$44,533
CONTRACTUAL	5,473,085	3,905,182	4,959,827	4,313,386	408,204
SUPPLIES	1,622,426	1,569,000	1,380,708	1,572,000	3,000
OTHER	456,757	605,149	638,280	595,061	(10,088)
CAPITAL	550,852	346,000	696,598	0	(346,000)
TOTAL	$11,185,288	$9,415,759	$10,733,433	$9,515,408	$99,649

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
STREET AND BRIDGE	$1,434,758	$1,457,759	$1,615,000	$710,644	($904,356)
REIMBURSEMENTS	500,644	470,199	494,952	493,488	(1,464)
OTHER GOVERNMENTS	350,000	350,000	350,000	350,000	0
TRANFERS FROM OTHER FUNDS	2,530,107	0	0	0	0
USER FEES	1,898,162	2,131,790	2,356,656	2,293,211	(63,445)
CAPITAL LEASE FUNDS	0	550,852	346,000	0	(346,000)
GENERAL REVENUES	2,485,207	6,224,689	4,253,151	5,668,065	1,414,914
TOTAL	$9,198,878	$11,185,288	$9,415,759	$9,515,408	$99,649

Street Maintenance Division

STREET MAINTENANCE DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
MAINTENANCE SUPERVISOR	109	2.00	2.00	0.00
SENIOR TREE TRIMMER	A-26	2.00	2.00	0.00
TREE TRIMMER	A-24	5.00	5.00	0.00
EQUIPMENT OPERATOR	A-23	6.00	6.00	0.00
SENIOR CLERK	A-23	2.00	2.00	0.00
SENIOR SECRETARY	A-20	1.00	1.00	0.00
MAINTENANCE WORKER	A-20	13.00	13.00	0.00
TOTAL PERSONNEL		**31.00**	**31.00**	**0.00**

BUDGET HIGHLIGHTS

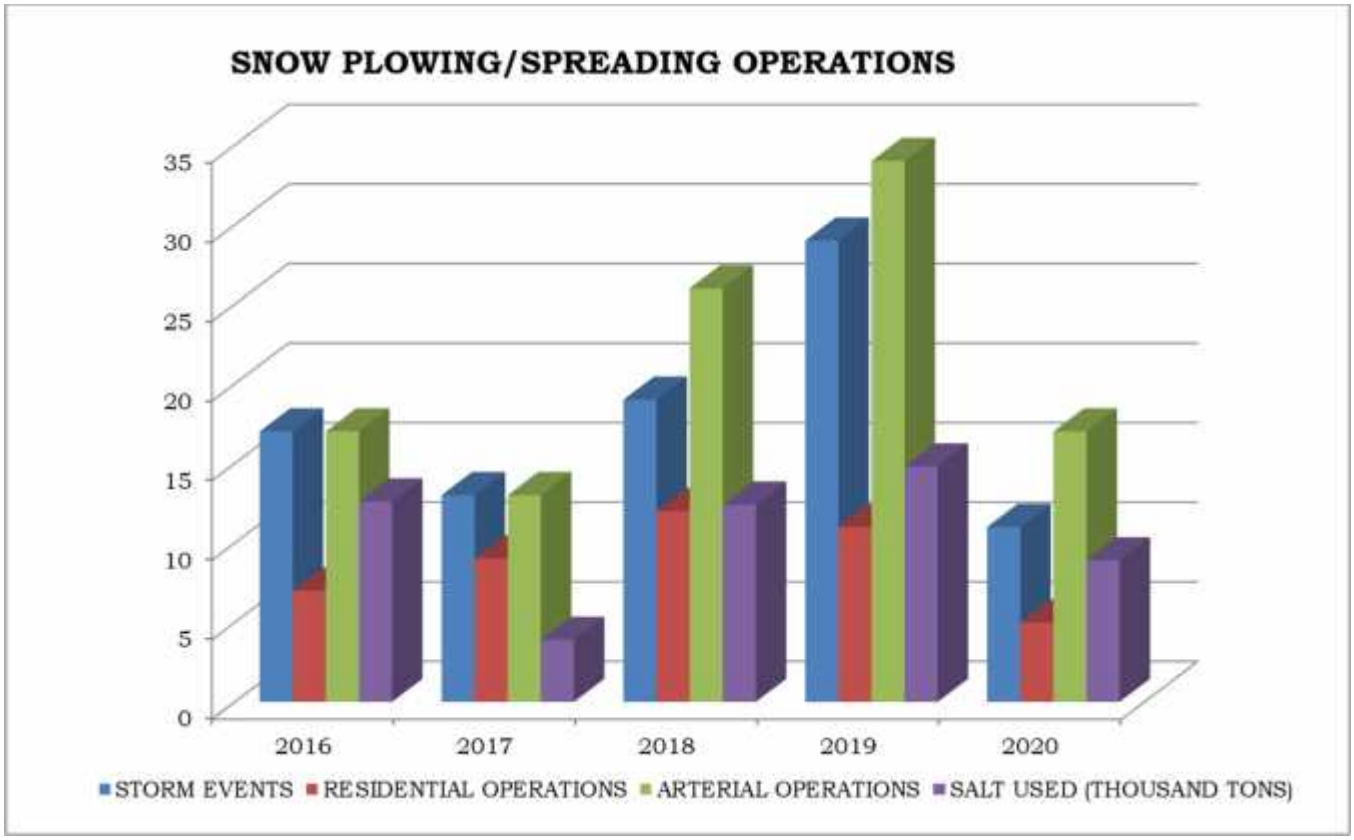
- Personnel expenses reflect increases in health insurance elections, as well as a budgeted 2% wage increase for all staff, offset in part by a decrease in Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses increase $408,204 due to escalations in snow plowing and internal service charges for vehicle repairs and risk management, offset in part by reductions in internal service charges for microcomputers, fuel, building rent and the elimination of the Central Supply allocation.
- Supply expenses increase due to increases in small tool purchases and laundry services.
- Lease payments for capital are budgeted at $463,692 for purchases made in 2020.

CAPITAL EQUIPMENT

There are no planned capital replacements for 2021.

Street Maintenance Division

OPERATIONAL INFORMATION



STREET MAINTENANCE DIVISION PERFORMANCE MEASUREMENTS

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET
AVERAGE OPEN POTHOLE REQUESTS	50	50	26	50
% OF ARTERIAL POTHOLES FILLED, LESS THAN 10 DAYS	75%	90%	90%	90%
% OF RESIDENTIAL POTHOLES FILLED, LESS THAN 30 DAYS	71%	90%	96%	90%
MILES OF STREET SWEPT	1,867	2,000	1,898	2,000
TREES TRIMMED	2,300	2,400	1,500	2,400
TREES REMOVED	485	500	260	250
TREES PLANTED	150	400	98	400
AVERAGE UNRESOLVED FORESTRY REQUESTS	84	100	107	100
TOTAL REQUESTS	6,143	7,200	4,375	6,500
TOTAL OPEN REQUESTS	261	250	126	250

Traffic Division

MISSION STATEMENT

It is the mission of the Traffic Division to regulate all traffic activity on City streets in order to ensure the safety of pedestrians and motorists is provided.

PRIMARY FUNCTIONS

The primary functions of the Traffic Engineering Division include:

- Installation and maintenance of traffic signals, corridor signal systems, emergency vehicle preemption, and special event traffic control equipment.
- Roadway sign fabrication, installation and maintenance for the roadway signs and pavement marking maintenance within the City.
- Repair of City-owned street lighting equipment within the downtown and other outlying business districts.

OBJECTIVES FOR FISCAL YEAR 2021

- Complete the Central Business District light pole replacement project with aluminum poles along the west side of the Rock River.
- Continue City-wide light pole shroud restoration program and replacement of dead-end signs.
- Continue completion of improvements to fiber optic cable and the surrounding network.
- Continue to upgrade all City-wide streetlights.
- Continue to partner with the Engineering Division on special projects as assigned.
- Continue installation of thermo-marking applications for school crosswalks for better visibility, reliability, and longevity.
- Install emergency pre-emption for the Fire Department and assist with additional special projects for the Police Department.
- Provide technical support for special events located within the Central Business District.
- Install light poles and fixtures associated with the Illinois Department of Transportation's project on East State Street from Bell School Road to Mill Road.

Traffic Division

TRAFFIC DIVISION BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$1,063,132	$1,183,041	$951,602	$1,189,082	$6,041
CONTRACTUAL	3,090,925	3,009,293	2,957,177	3,103,160	93,867
SUPPLIES	510,385	656,000	407,855	557,500	(98,500)
OTHER	63,180	88,503	88,503	82,681	(5,822)
CAPITAL	0	196,000	29,820	0	(196,000)
TOTAL	$4,727,622	$5,132,837	$4,434,957	$4,932,423	($200,414)

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENTS	$172,524	$157,382	$199,492	$197,184	($2,308)
PURCHASE OF SERVICES	70,300	70,100	74,200	73,900	(300)
FROM OTHER GOVERNMENTS	180,000	180,000	180,000	180,000	0
I-FIBER JULIE LOCATES	25,000	25,000	25,000	25,000	0
TRANSFERS FROM OTHER FUNDS	1,500,000	1,500,000	1,500,000	1,500,000	0
CAPITAL LEASE FUNDS	0	222,000	196,000	0	(196,000)
GENERAL REVENUES	2,503,180	2,573,140	2,958,145	2,956,339	(1,806)
TOTAL	$4,451,004	$4,727,622	$5,132,837	$4,932,423	($200,414)

TRAFFIC DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
ASSISTANT STREET SUPERINTENDENT	111	1.00	1.00	0.00
TRAFFIC SIGNAL SUPERVISOR	109	1.00	1.00	0.00
CREW LEADER	A-28	1.00	1.00	0.00
TRAFFIC SIGNAL REPAIRER	A-26	6.00	6.00	0.00
SIGN/MARKING TECHNICIAN	A-22	2.00	2.00	0.00
SENIOR CLERK	A-20	1.00	1.00	0.00
TOTAL PERSONNEL		**12.00**	**12.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel expenses increase due to a budgeted 2% salary adjustment, offset in part by changes to health insurance elections and a decrease in Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses increase $93,867 primarily due to increases in vehicle repairs, risk management and street light electricity, partially offset by reductions to internal service charges for building rent, microcomputers and the elimination of the Central Supply allocation.
- Supplies decrease due to reductions in Public Works supplies for signs and marking equipment.
- Lease payments for capital are budgeted at $28,281 for purchases made in 2020.

CAPITAL EQUIPMENT

There are no planned capital replacements for 2021.

Traffic Division

TRAFFIC DIVISION PERFORMANCE MEASUREMENTS

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET
SIGNAL BULB OUTAGE REPAIRED W/IN 24 HOURS	100%	95%	97%	95%
STREET LIGHT OUTAGE REPAIRED W/IN 5 DAYS	100%	95%	99%	95%
SIGN REPAIR/REPLACE W/IN 5 DAYS	100%	95%	100%	95%

Parking Division

MISSION STATEMENT

It is the mission of the Parking Division to provide quality parking for a variety of users with differing time needs in the City commercial business districts.

PRIMARY FUNCTIONS

The primary function of the Parking Division is to provide lot maintenance, issue tickets, and collect parking fees in the various facilities of the Motor Vehicle Parking System (MVPS).

OBJECTIVES FOR FISCAL YEAR 2021

- Establish annual turf grass fertilization/maintenance programs and perform any necessary restorations at Lot 31, Lot 43, Lot 45, and Lot 47.
- Perform landscape restoration and replanting at Lot 13 and walkway bed at Church Lot.
- Install new plantings along south island at Lot 13.
- Perform landscape maintenance at Lot 23, Lot 25, Lot 27 and Lot 41.
- Restripe lots within the Central Business District to the west of the Rock River.
- Continue to work with ABM in active management of the City's parking system.
- Maintain and improve City-owned irrigation systems.

PARKING DIVISION BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$278,332	$299,641	$308,105	$302,540	$2,899
CONTRACTUAL	1,407,775	1,505,840	1,361,523	1,443,140	(62,700)
SUPPLIES	45,269	65,100	34,476	61,600	(3,500)
OTHER	1,424,480	1,070,463	1,070,238	1,120,420	49,957
TOTAL	$3,155,858	$2,941,044	$2,774,342	$2,927,700	($13,344)

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
MONTHLY PARKING	$812,943	$707,722	$848,700	$839,500	($9,200)
DAILY PARKING	209,424	193,920	244,000	231,800	(12,200)
PARKING FINES	298,988	352,023	477,400	387,300	(90,100)
SPECIAL EVENTS PARKING	263,974	320,571	318,300	288,400	(29,900)
RENTAL INCOME	112,177	113,048	159,100	128,800	(30,300)
INTEREST INCOME	(27,472)	(69,132)	14,200	(41,200)	(55,400)
MISCELLANEOUS INCOME	20,718	28,294	10,600	25,800	15,200
PURCHASE OF SERVICES	50,900	50,700	54,200	54,200	0
TOTAL	$1,741,651	$1,697,145	$2,126,500	$1,914,600	($211,900)

PARKING DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
PARKING SYSTEMS SUPERVISOR	109	1.00	1.00	0.00
PARKING SYSTEM REPAIRER	A-22	2.00	2.00	0.00
TOTAL PERSONNEL		**3.00**	**3.00**	**0.00**

Parking Division

BUDGET HIGHLIGHTS

- Personnel expenses increase due to a 2% salary adjustment, offset in part by a decrease in Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses decrease due to adjustments in internal service charges for building rental and the elimination of the Central Supply allocation, as well as a reduction in snow removal expenses.
- Supplies decrease due to reductions in small tools and clothing.
- The 2021 net is a loss of $1,103,100; net of depreciation, it is a loss of $435,879.
- The 2021 budgeted cash out, which includes capital purchases, the principal portion of the payments on debt service, less depreciation is $3,312,457.

PARKING FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

The 2022-2026 five-year forecast for the Parking Fund incorporates current rates, the changes in lots and permits, the expenditures associated with the new facilities and operating cost increases of three to five percent annually. Consideration needs to be given to adjusting the permit and fine structure periodically if lots are to be redone and signage added.

	2022	2023	2024	2025	2026
REVENUES	$1,972	$2,031	$2,092	$2,155	$2,220
EXPENSES	2,980	3,075	3,174	3,277	3,383
EXCESS (DEFICIT)	(1,008)	(1,044)	(1,082)	(1,122)	(1,163)
BEGINNING BALANCE	17,335	16,327	15,283	14,201	13,079
ENDING BALANCE	$16,327	$15,283	$14,201	$13,079	$11,916

PARKING FUND PERFORMANCE MEASUREMENTS

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET
TOTAL PARKING SPACES	4,170	4,170	4,394	4,394
TOTAL SHORT-TERM PARKING LEASES	1,300	1,300	1,300	1,300
TOTAL LONG-TERM PARKING LEASES	2,375	2,375	2,527	2,527
HANDICAPPED PARKING SPACES	162	162	168	168
DOLLAR AMOUNT OF TICKETS ISSUED	651,995	671,554	337,923	371,715
NUMBER OF TICKETS ISSUED	14,973	15,500	6,228	6,851

Property Division

MISSION STATEMENT

It is the mission of the Property Services Division to maintain and operate select City buildings.

PRIMARY FUNCTIONS

Property Maintenance provides maintenance and repair services to City Hall, City Yards, and other municipal locations.

OBJECTIVES FOR FISCAL YEAR 2021

- Renovate Central Supply inventory and work areas at City Yards.
- Replace the HVAC unit in the Administration Building at City Yards.
- Restore exterior paint at City Hall.
- Implement City Hall sidewalk, ADA and drainage improvements.
- Update the City facilities master plan to assist in building management.

PROPERTY FUND BUDGET SUMMARY

FUNDING SOURCE	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$994,653	$1,073,502	$949,701	$1,071,841	($1,661)
CONTRACTUAL	1,563,472	1,767,915	1,449,293	1,582,697	(185,218)
SUPPLIES	299,654	363,700	396,685	328,440	(35,260)
OTHER	488,447	468,014	707,636	756,850	288,836
TOTAL	$3,346,227	$3,673,131	$3,503,314	$3,739,828	$66,697

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
BUILDING RENTAL CHARGES					
GENERAL FUND	$2,304,591	$2,374,908	$2,434,365	$2,541,525	$107,160
OTHER FUNDS	1,304,230	1,336,288	1,327,986	1,301,915	(26,071)
MISCELLANEOUS	4,498	7,596	0	0	0
TRANSFER FROM STREET DIVISION	19,159	0	0	0	0
INTEREST INCOME	8,280	15,606	20,500	20,500	0
TOTAL	$3,640,757	$3,734,399	$3,782,851	$3,863,940	$81,089

PROPERTY FUND AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
PROPERTY SUPERVISOR	109	1.00	1.00	0.00
MAINTENANCE REPAIR WORKER	A-24	10.00	10.00	0.00
TOTAL PERSONNEL		**11.00**	**11.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel expenses decrease primarily due to a reduction in Illinois Municipal Retirement Fund (IMRF) rates, offset in part by a 2% salary adjustment.

Property Division

- Contractual expenses decrease $185,218 due to internal service charges adjustments, partially offset by increases in service contracts for mowing of Police sites and equipment rental.
- Supplies decrease for janitorial maintenance requirements and adjustments between accounts.
- Lease payments for capital are budgeted at $208,386 for purchases made in 2020.

FIXED ASSETS

Planned fixed assets for 2021 include:

	QUANTITY	BUDGET EACH	TOTAL BUDGET
CITY YARDS FENCE REPLACEMENT	1	35,000	35,000
CENTRAL SUPPLY RENOVATION	1	100,000	100,000
CITY YARDS ADMINISTRATION HVAC REPLACEMENT	1	45,000	45,000
FIRE ALARM SYSTEM UPGRADES AT CITY YARDS	1	45,000	45,000
CITY HALL EXTERIOR PAINT RESTORATION	1	25,000	25,000
WELLNESS CENTER PARKING RENNOVATION	1	75,000	75,000
NEW ROOF AT BUCKBEE FACILITY	1	130,000	130,000
TOTAL	9		$537,000

PROPERTY FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

The 2022-2026 five-year forecast assumes operations will continue as they are programmed for 2021 and that costs will increase three percent annually. Budgets are developed so that funds are annually available for fixed assets such as building improvements and fueling systems.

	2022	2023	2024	2025	2026
REVENUES	$3,980	$4,099	$4,222	$4,349	$4,479
EXPENSES	3,852	3,968	4,087	4,210	4,336
EXCESS (DEFICIT)	128	131	135	139	143
BEGINNING BALANCE	3,164	3,292	3,423	3,558	3,697
ENDING BALANCE	$3,292	$3,423	$3,558	$3,697	$3,840

Equipment Division

MISSION STATEMENT
It is the mission of the Equipment Services Division to service City vehicles.

PRIMARY FUNCTIONS
The Equipment Maintenance Division provides preventative maintenance and repair services for all City vehicles, except the Fire Department's emergency equipment.

OBJECTIVES FOR FISCAL YEAR 2021
- Maintain snow and ice fleet to ensure continuous and effective operation during critical snow and ice events.
- Continue development of improved methods to efficiently maintain City-wide fleet that aligns with current operations.
- Continue to add new technology for diagnostics and repair of all City vehicles.
- Evaluate and identify fleet that have surpassed their useful service life and make informed repair versus replacement recommendations.

EQUIPMENT FUND BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$943,553	$1,014,948	$897,278	$994,912	($20,036)
CONTRACTUAL	752,447	754,570	908,307	694,870	(59,700)
SUPPLIES	2,012,062	1,840,100	1,574,866	1,807,666	(32,434)
OTHER	102,374	140,443	138,120	220,508	80,065
TOTAL	$3,810,435	$3,750,061	$3,518,571	$3,717,957	($32,104)

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
VEHICLE REPAIR CHARGES					
GENERAL FUND	$2,055,265	$1,675,798	$1,734,700	$1,853,400	$118,700
OTHER FUNDS	744,122	994,978	847,700	741,400	(106,300)
FUEL CHARGES					
GENERAL FUND	1,108,675	999,257	1,003,620	980,310	(23,310)
OTHER FUNDS	216,453	252,996	232,730	193,030	(39,700)
MISCELLANEOUS	25,951	3,035	15,000	15,000	0
INTEREST INCOME	13,316	23,215	4,000	4,000	0
TOTAL	$4,163,782	$3,949,279	$3,837,750	$3,787,140	($50,610)

Equipment Division

EQUIPMENT FUND AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
EQUIPMENT SERVICES SUPERVISOR	109	1.00	1.00	0.00
AUTO SHOP SUPERVISOR	A-29	1.00	1.00	0.00
AUTO MECHANIC	A-28	7.00	7.00	0.00
TOTAL PERSONNEL		**9.00**	**9.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel expenses decrease due to a decrease in both health insurance election costs and Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses decrease primarily due to changes in internal service charges and small adjustments between accounts.
- Supplies decrease $32,434 as a result of changes in market price of fuel as well as changes to both gas and diesel taxes.
- Other expenses increase due to an increased purchase of service expense for Public Works Administration.

FIXED ASSETS

Planned fixed assets for 2021 include:

	QUANTITY	BUDGET EACH	TOTAL BUDGET
FLEET FOCUS SOFTWARE UPGRADE	1	68,720	68,720
TOTAL	1		$68,720

EQUIPMENT FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	2022	2023	2024	2025	2026
REVENUES	$3,901	$4,018	$4,139	$4,263	$4,391
EXPENSES	3,829	3,944	4,062	4,184	4,310
EXCESS (DEFICIT)	72	74	77	79	81
BEGINNING BALANCE	1,220	1,292	1,366	1,443	1,522
ENDING BALANCE	$1,292	$1,366	$1,443	$1,522	$1,603

The 2022-2026 five-year forecast assumes operations will continue as they are programmed for 2021 and that costs will increase three percent annually. Budgets are developed so that funds are annually available for fixed assets such as building improvements and fueling systems.

Water Division

MISSION STATEMENT

The Water Division will operate and maintain the Rockford public water system in a manner that:

- Protects public health and enhances the community *(Our Product).*
- Focuses on our customers *(Our Service).*
- Upholds the highest standards of public trust *(Our Reputation).*

PRIMARY FUNCTIONS

The Water Division is comprised of three operating sections and Administration. The Division is responsible for production, quality control, storage, distribution, and related services to approximately 52,000 water customers.

- **Production** - The Production Section is responsible for overseeing the operation of the water system wells/booster pumps, ground-level and elevated storage, water treatment equipment, water quality, cross-connection control, and facility maintenance.
- **Distribution** - The Distribution Section oversees the maintenance, repair, and replacement of water mains and associated service branches, valves, and fire hydrants.
- **Customer Service** - The Customer Service Section is primarily responsible for responding to customer concerns, meter readings, installation/replacement of water meters, and responding to service calls.
- **Administration** - The Administrative Section is responsible for all division administration, fiscal control, system planning, service contract administration, and payroll.

OBJECTIVES FOR FISCAL YEAR 2021

- Complete annual update of capital infrastructure replacement program and develop long-term funding source.
- Improve the quality of water delivered to customers by reducing iron, manganese, volatile organic compound (VOC), and radium concentrations through the use of water treatment facilities.
- Continue to increase awareness on lead and drinking water by offering customer programs, education materials, and proactive lead service line (LSLR) replacements.
- Reduce water loss through acoustic leak detection, production meter validation, and large meter testing.
- Continue to develop a web-based interactive map for displaying Water Division Capital Project Planning.
- Enhance stakeholder support and understanding around the value of drinking water and specifically, the Rockford water system (i.e. social media campaigns, community events, presentations, and outreach).
- Improve preventative maintenance programs for well houses, well and booster pumps, hydrants, and valves.
- Initiate asset management/work order management in the Water Distribution Section.
- Implement new technology for asset management/work order management in the Water Production Section.
- Continue to improve customer service by reducing number of complaints throughout Water Division operations and improving responsiveness when a complaint is received.
- Continue to implement mobile technology to improve the efficiency of field operations.

Water Division

- Promote worker safety and reduce number of on-the-job injuries by training employees, addressing all safety concerns in a timely manner, and participating in the Public Works safety program.
- Cultivate organizational health through continued development of the Rockford Water Organizational Health program.
- Develop a facility master plan to assist in decision making regarding the annual capital infrastructure replacement program.
- Conduct a cost of service study to support a new five-year rate plan and review the potential of an affordability program.

WATER FUND BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$6,117,454	$6,887,583	$6,233,224	$6,919,482	$31,899
CONTRACTUAL	6,287,097	6,923,605	6,648,942	6,667,315	(256,290)
SUPPLIES	1,215,142	1,732,600	1,059,198	1,795,278	62,678
OTHER	9,240,731	9,968,878	10,601,906	10,713,177	744,299
INTEREST	1,151,478	1,072,147	1,059,926	965,339	(106,808)
TOTAL	$24,011,902	$26,584,813	$25,603,195	$27,060,591	$475,778

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
WATER USER FEES	$27,990,368	$28,948,318	$29,644,500	30,314,112	$669,612
INSTALLATIONS & CONNECTIONS	970,260	1,039,706	946,000	890,000	(56,000)
OTHER GOVERNMENTS	0	836,433	0	2,000,000	2,000,000
INTEREST INCOME	337,110	560,144	200,000	200,000	0
MISCELLANEOUS	2,252,883	401,923	85,000	85,000	0
PURCHASE OF SERVICES	111,450	121,780	128,431	131,369	2,938
TOTAL	$31,662,072	$31,908,304	$31,003,931	$33,620,481	$2,616,550

Water Division

WATER FUND AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2020 EMPLOYEES	2021 EMPLOYEES	INCREASE/ (DECREASE)
WATER SUPERINTENDENT	213	1.00	1.00	0.00
DEPUTY WATER SUPERINTENDENT	212	1.00	1.00	0.00
ASSISTANT SUPERINTENDENT	110	1.00	1.00	0.00
ASSISTANT SUPERINTENDENT DISTRIBUTION	110	1.00	1.00	0.00
CONTROL SYSTEMS ADMINISTRATOR	110	1.00	1.00	0.00
WATER QUALITY SUPERVISOR	109	1.00	1.00	0.00
WATER OPERATIONS SUPERVISOR - DISTRIBUTION	109	3.00	3.00	0.00
WATER PLANT OP. & MAINT. SUPERVISOR	109	1.00	1.00	0.00
WATER SYSTEMS & SCADA SUPERVISOR	109	1.00	1.00	0.00
WATER SERVICES COORDINATOR	108	1.00	1.00	0.00
WATER ACCOUNTING TECHNICIAN	105	1.00	1.00	0.00
SENIOR ADMINISTRATIVE ASSISTANT	105	1.00	1.00	0.00
PUBLIC WORKS CREW LEADER	A-28	5.00	5.00	0.00
WATER PLANT OPERATOR	A-28	12.00	12.00	0.00
WATER QUALITY TECHNICIAN	A-26	2.00	2.00	0.00
WATER SERVICE INSPECTOR	A-26	8.00	8.00	0.00
WATER UTILITY TECHNICIAN	A-25	2.00	2.00	0.00
EQUIPMENT OPERATOR	A-23	6.00	6.00	0.00
MAINTENANCE WORKER	A-20	10.00	10.00	0.00
METER READERS	A-19	2.00	2.00	0.00
SENIOR CLERK	A-19	4.00	4.00	0.00
TOTAL PERSONNEL		**65.00**	**65.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel expenses reflect a 2% wage adjustment, increases to overtime and changes to health insurance elections, partially offset by reductions Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses decrease due to adjustments in internal service charges and reductions in travel and postage, offset in part by increases in service contracts for a site closure, low-income hookups and bill assistance.
- Supply expenses increase $62,678 due to changes in water supplies and equipment requirements, as well as necessary computer replacements.
- Other expenses increase due to increases in contributions to others for lead service line replacements, offset in part by reductions in depreciation expense and bond interest.

Water Division

WATER FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

The 2022-2026 five-year forecast assumes annual 3.4% rate increases with consumption decreasing each year due to increased conservation efforts. Expenses for this forecast range from five to six percent. The City will finance future improvements on a pay-as-you-go basis.

	2022	2023	2024	2025	2026
REVENUES	$34,757	$35,939	$37,161	$38,424	$39,730
EXPENSES	28,414	29,835	31,327	32,893	34,538
EXCESS (DEFICIT)	6,343	6,104	5,834	5,531	5,192
BEGINNING BALANCE	170,231	176,574	182,678	188,512	194,043
ENDING BALANCE	$176,574	$182,678	$188,512	$194,043	$199,235
BOND ISSUES	$0	$0	$0	$0	$0
RATE INCREASES	3.4%	3.4%	3.4%	3.4%	3.4%

FIXED ASSETS

Planned fixed assets for 2021 include:

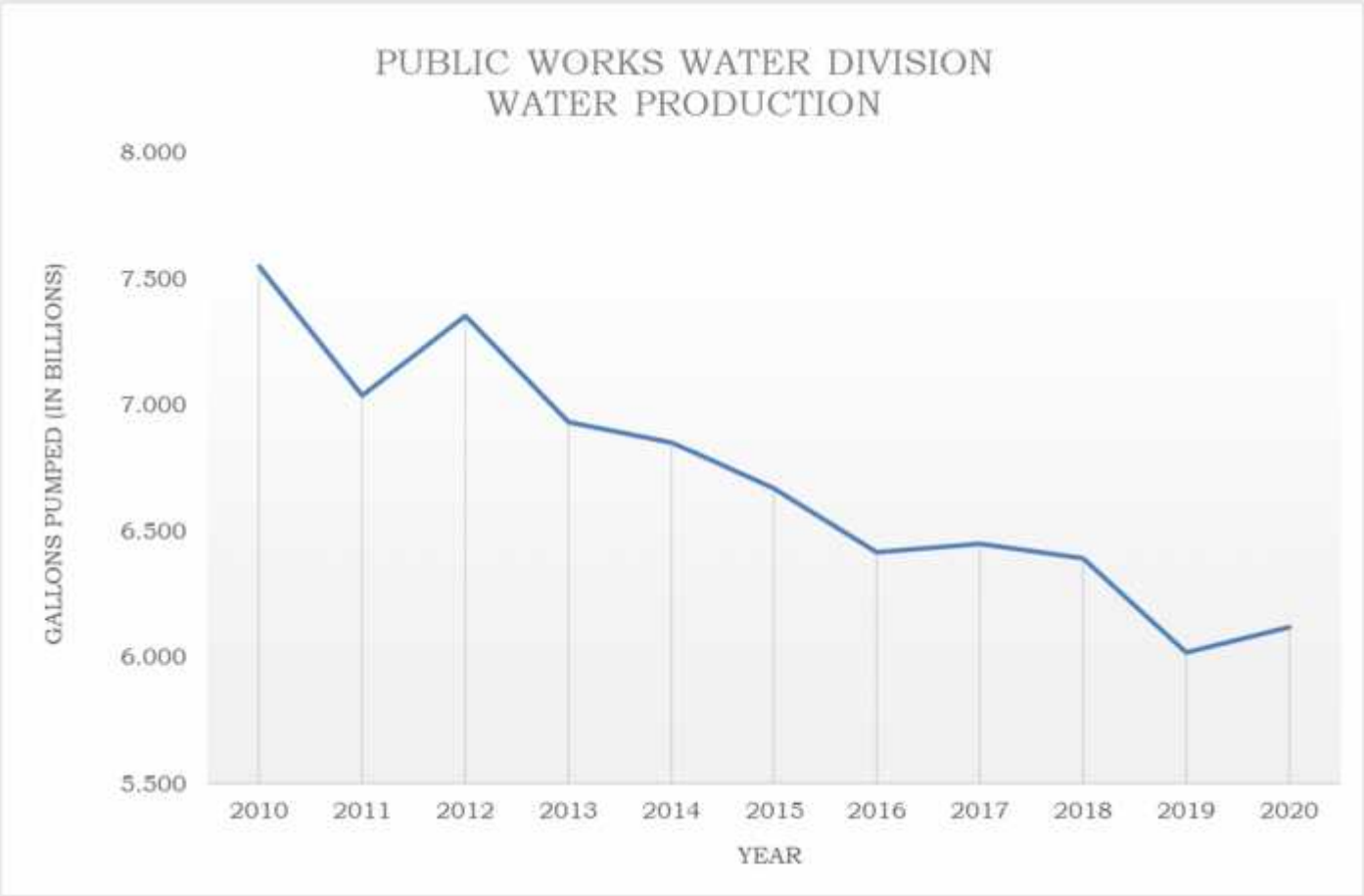
	QUANTITY	BUDGET EACH	TOTAL BUDGET
KEY LOCK REPLACEMENT SITE-WIDE	1	75,000	75,000
WATER OPERATIONS CENTER IMPROVEMENTS	1	200,000	200,000
TOTAL	2		$275,000

WATER FUND PERFORMANCE MEASUREMENTS

	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET
EMERGENCY REPAIR TIME (HOURS)	3.88	4.00	3	3.5
% OF TOTAL REPAIRS THAT ARE PLANNED	79%	70%	81%	70%
BACKLOG OF NON-EMERGENCY REPAIRS (MONTHLY AVERAGE)	14	25	28	40
WATER MAIN FLUSHED (MILES)	467	280	123	280
AVERAGE DAYS TO CORRECT METER PROBLEM	14	30	13	30
WATER QUALITY COMPLAINTS	2	18	22	18
% DESIGN DEMAND	104%	100%	88%	100%
NEW WATER CONNECTIONS	170	60	101	60
TOTAL AMOUNT OF PAST DUE AS A % OF REVENUE (MONTHLY AVERAGE)	2.5%	2.5%	2.86%	2.5%

Water Division

OPERATIONAL INFORMATION



As the graph shows, water production has fluctuated significantly in the last ten years. Since 1999, when gallons pumped was at 9.076 billion, production has decreased 32.59%, to an estimated 6.118 billion gallons in 2020. The average production for the past seven years is 6.415 billion gallons, which is more than estimated 2021 production of 6.06 billion. Weather conditions, particularly annual rainfall, impact water usage in the City.

Police and Fire Pension Fund

MISSION STATEMENT

It is the mission of the Police and Fire Pension Funds to provide retirement benefits for retired police officers and firefighters and their beneficiaries through employer and employee contributions and investment earnings.

PRIMARY FUNCTIONS

The primary function of this non-operating budgetary unit is to finance pensions for employees by both employer and employee contributions combined with interest earnings on those contributions. These three revenue streams, if based on sound actuarial assumptions, should generate sufficient funds for employee retirement without placing either an undue burden on the employer or a risk to the pension due the employee.

POLICE PENSION FUND BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$18,717,873	$19,361,600	$20,086,364	$19,732,400	$370,800
CONTRACTUAL	476,398	415,950	446,174	432,950	17,000
SUPPLIES	0	100	0	100	0
OTHER	0	85,600	0	92,400	6,800
TOTAL	$19,194,271	$19,863,250	$20,532,538	$20,257,850	$394,600

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
POLICE DEPARTMENT TRANSFER					
POLICE PENSION PROPERTY TAX	$7,312,549	$8,110,875	$8,237,955	$9,076,683	$838,728
POLICE PENSION REPLACE TAX	895,469	993,335	941,600	863,700	(77,900)
TOTAL CITY CONTRIBUTION	8,208,018	9,104,210	9,179,555	9,940,383	760,828
INTEREST INCOME	9,035,214	10,439,975	5,762,600	5,762,600	0
FV APPRECIATION(DEPRECIATION)	(16,633,061)	20,336,016	5,000,000	5,000,000	0
TOTAL INVESTMENT INCOME	(7,597,847)	30,775,991	10,762,600	10,762,600	0
EMPLOYEE CONTRIBUTIONS	3,349,195	2,449,268	2,157,400	2,157,400	0
TOTAL	$3,959,366	$42,329,469	$22,099,555	$22,860,383	$760,828
ACTUARY'S CONTRIBUTION REQUIREMENT	$8,208,018	$9,104,210	$9,179,555	$9,940,383	$760,828

Police and Fire Pension Fund

FIRE PENSION FUND BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$19,616,943	$20,268,600	$20,589,120	$20,280,960	$12,360
CONTRACTUAL	440,492	466,600	453,546	484,230	17,630
SUPPLIES	0	100	0	100	0
OTHER	0	81,000	0	88,200	7,200
TOTAL	$20,057,436	$20,816,300	$21,042,666	$20,853,490	$37,190

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
FIRE DEPARTMENT TRANSFER					
FIRE PENSION PROPERTY TAX	$9,182,770	$9,515,407	$9,582,970	$10,698,231	$1,115,261
FIRE PENSION REPLACE TAX	1,074,925	1,176,061	1,113,800	1,040,000	(73,800)
TOTAL CITY CONTRIBUTION	10,257,695	10,691,468	10,696,770	11,738,231	1,041,461
INTEREST INCOME	6,035,646	5,822,890	5,104,541	5,104,541	0
FV APPRECIATION(DEPRECIATION)	(12,344,521)	17,689,307	2,000,000	2,000,000	0
TOTAL INVESTMENT INCOME	(6,308,875)	23,512,197	7,104,541	7,104,541	0
EMPLOYEE CONTRIBUTIONS	2,176,890	2,294,613	1,885,900	2,353,000	467,100
TOTAL	$6,125,710	$36,498,278	$19,687,211	$21,195,772	$1,508,561
ACTUARY'S CONTRIBUTION REQUIREMENT	$7,450,373	$8,625,745	$10,696,770	$11,738,231	($1,041,461)

BUDGET HIGHLIGHTS

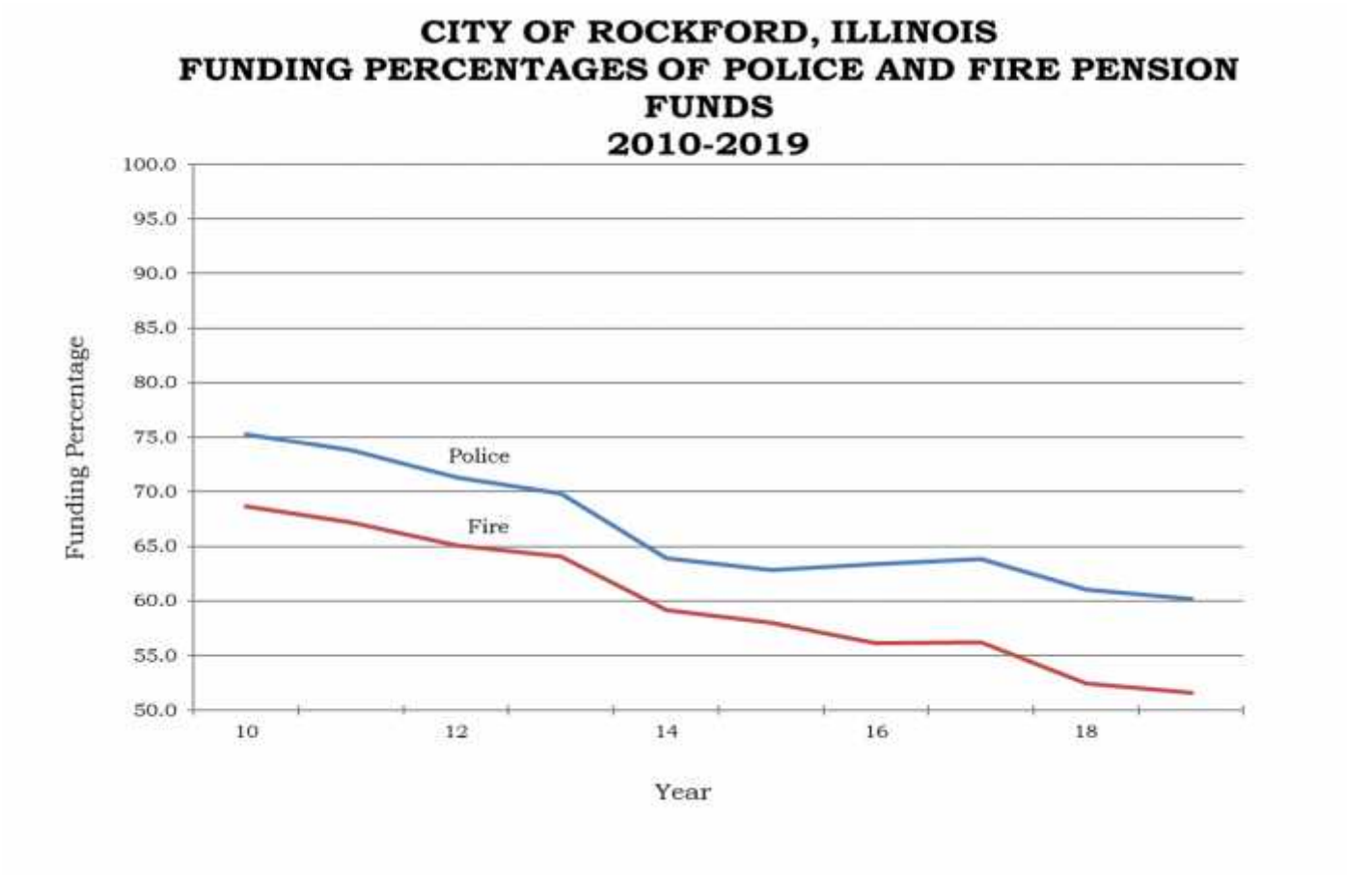
- The City utilizes an independent actuary to determine the necessary funding for these two plans on an annual basis. Once this is determined, the City funds the plans based on the recommendations of the independent actuary. For the 2020 valuation which determines 2021 contributions, two assumptions were updated. Mortality assumptions were updated to more current data and the actuarial rate of return was lowered to 7.3%.
- For 2020, the Police plan earned $2.4 million in interest income while the Fire plan earned $2.6 million in interest income.
- The Police and Fire plans also realized $3.0 million and $1.2 million respectively on the sale of investments.
- In addition, reflecting fair market value adjustments of investments, the Police Pension Fund estimated a gain of $20.3 (2019) million while the Fire Pension Fund estimated a gain of $17.7 (2019) million.
- Investment expenses are $280,000 for Police and $280,000 for Fire.
- Approximate annual rates of return were above the assumption rate of 7.4%, with 11.2% for Police and 11.5% for Fire.
- Police contribution requirement increases to $9,940,383. The percent funded in 2019 was 60.2%.
- Fire contribution requirement increases to $11,738,231. The percent funded in 2019 was 51.6%.

Police and Fire Pension Fund

OPERATIONAL INFORMATION

The State of Illinois enacted a reform package for Illinois police and fire pension plans in 2010. Benefit changes, for new hires beginning January 1, 2011, included the following: (1) normal retirement age of 55 (currently 50); (2) early retirement at age 50 with 6% reduction for each year prior to 55; (2) pensionable salary cap of $106,800 indexed to ½% of CPI-U; (3) final average salary calculated using the last 8 of 10 years (currently final day's salary); (4) survivor benefit of 66 2/3% of pension earned at date of death (currently 100% of pension); and (5) cost of living adjustments beginning the year after a retiree or survivor turns age 60 with annual increases equaling the lesser of 3% simple or ½ of CPI-U (currently 3% compounded each year after pension becomes payable).

In addition, the following changes were made to public safety pension funding: (1) 30 year closed amortization period with a funding target of 90% by the end of 2040 (previously expired in 2033 with a funding target of 100%); (2) state shared revenue diversions to pension funds beginning in 2016 equaling the difference between the employer contribution and the required actuarial contribution. Three year phase in with up to 1/3 of state shared revenue diverted in 2016, up to 2/3 in 2017, and up to the full contribution difference beginning in 2018; (3) expanded investment authority including corporate bonds for all funds and greater equity investments for funds with assets of at least $10 million; and (4) 5 year smoothing of actuarial gains and losses. The first actuarial study to be performed using these changes was completed in the spring of 2011 for the year ended 2010 for the 2012 budget levy and the 2013 budget expense.

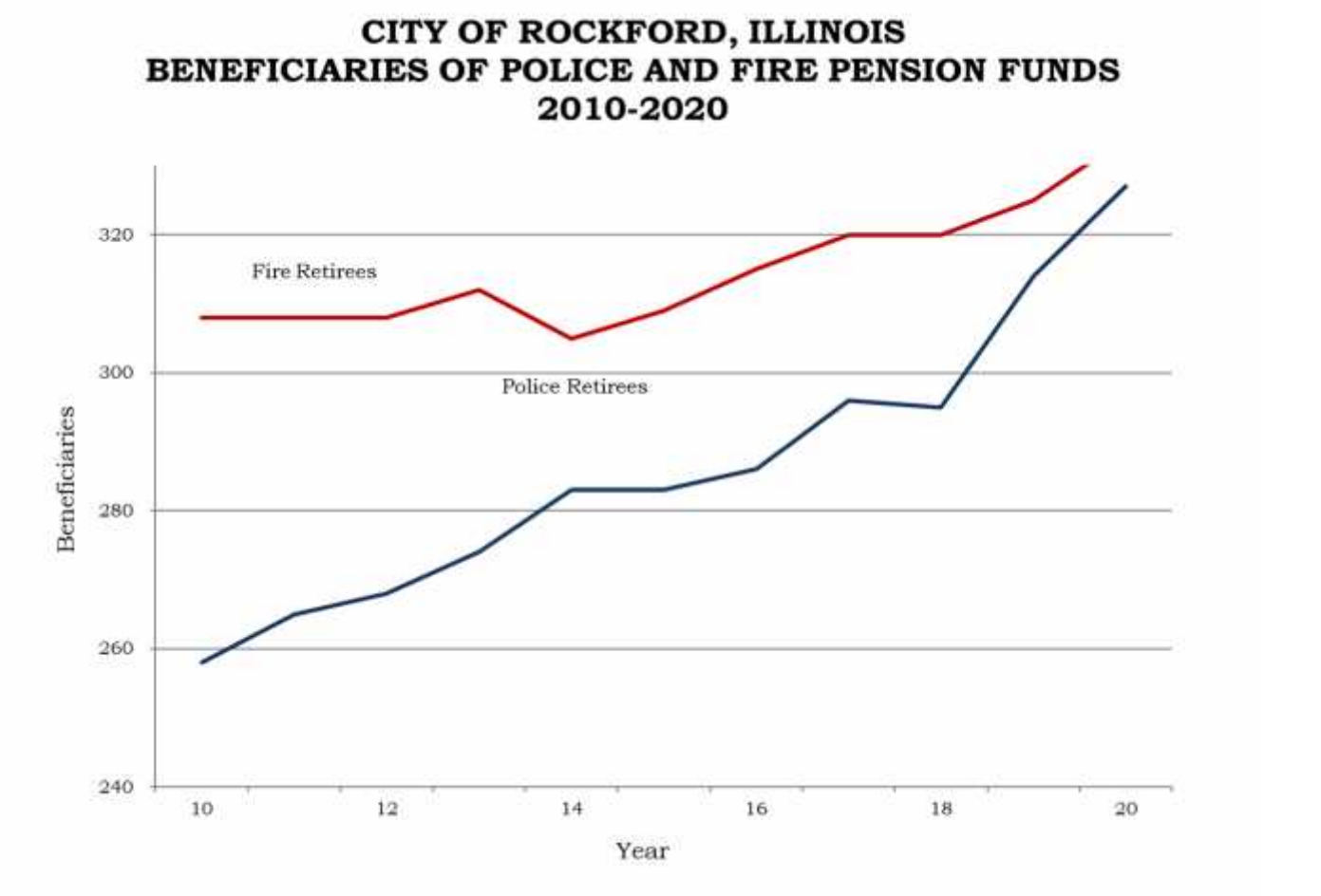


Police and Fire Pension Fund

ROCKFORD PENSION PLANS

EMPLOYEES	POLICE SWORN	FIRE SWORN	IMRF/SS ALL OTHER
2021 EMPLOYER RATE	38.12%	47.17%	18.60%
2021 EMPLOYEE RATE	9.910%	9.455%	10.70%
SOCIAL SECURITY INCLUDED	No	No	Yes (6.2%)
PLAN ADMINISTRATION	Local	Local	State
RETIREMENT AGE	50/55	50/55	55/60
VESTING (YEARS)	10	10	8
PENSION (20 YEARS SERVICE)	50%	50%	35%
PENSION LIMIT	75%	75%	75%
YEARS TO ACHIEVE LIMIT	30	30	40
PENSION BASED ON	LAST PAY/AVERAGE OF 8 HIGHEST CONSECUTIVE YEARS IN LAST 10	LAST PAY/AVERAGE OF 8 HIGHEST CONSECUTIVE YEARS IN LAST 10	AVERAGE OF 4 HIGHEST CONSECUTIVE YEARS IN LAST 10

Trends for the two funds include active member percentage decreasing as the number of retirees increase as well as dollar costs rising.



Police and Fire Pension Fund

Approximately one-half of the annual revenues for these two plans are generated from investment earnings. Member contributions increased to 9.91% for Police in 2000 and 9.455% for Fire in 2005.

The City contributions are funded from property taxes and state replacement taxes. Pension property taxes are unlimited; however, property tax extension limitations (tax caps) do apply on a total city basis except for benefit provision for Fire Pension surviving spouses. For 2020, estimated rates are 53.2 cents for the Police plan and 62.7 cents for the Fire plan. 2019 rates are 51.3 and 60.1 cents respectively. The property tax rate increase is due to the plan cost increase.

Both plans utilize the Finance Department's staff to administer benefits. The Police pension fund will also utilize a consultant, $65,000, and a custodian, $5,000, as well as three money managers at an estimated cost of $236,000. The Fire pension uses a consultant, $65,000, a custodian, $6,700, and four money managers at an estimated cost of $248,000. Each fund pays the State Department of Insurance $8,000 annually for oversight services.

FIVE YEAR FINANCIAL FORECAST (IN 000'S)

The 2022-2026 five-year forecast on a traditional basis, assumes a 7.4% City and employee contribution increases and a 7.3% return on investments. The combined impact for the two plans of this increase on the property tax rate would be approximately eleven cents annually. Costs are assumed to rise annually due to three percent pension increases and an annual new retiree group of five. This forecast does not address a number of issues such as mortality, disability, and withdrawal that an actuary would. In addition, it makes no assumptions as to the likelihood of additional benefits gained through the legislative process in Springfield.

POLICE PENSION FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	2022	2023	2024	2025	2026
REVENUES	$35,002	$37,376	$39,972	$43,014	$46,151
EXPENDITURES	19,478	20,170	20,883	21,617	22,373
EXCESS (DEFICIT)	15,523	17,206	19,089	21,397	23,778
BEGINNING BALANCE	263,290	278,814	296,020	315,108	336,506
ENDING BALANCE	$278,814	$296,020	$315,108	$336,506	$360,284
PROPERTY TAX RATES (IN CENTS)	63.2	67.2	71.3	75.6	80.1

FIRE PENSION FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	2022	2023	2024	2025	2026
REVENUES	$33,622	$35,892	$38,373	$41,093	$44,078
EXPENDITURES	21,087	21,827	22,589	23,375	24,183
EXCESS (DEFICIT)	12,535	14,065	15,784	17,718	19,895
BEGINNING BALANCE	224,998	237,533	251,597	267,381	285,099
ENDING BALANCE	$237,533	$251,597	$267,381	$285,099	$304,994
PROPERTY TAX RATES (IN CENTS)	76.0	80.6	85.4	90.4	95.6

Health Insurance Fund

MISSION STATEMENT

It is the mission of the Health Insurance Fund is to provide health insurance benefits for City employees, City retirees, and outside participants through a self-insured plan financed by employer and partial premiums for employees in addition to those by retirees and outside participants.

PRIMARY FUNCTIONS/FUND HIGHLIGHTS

The primary function of the health insurance fund is to account for all health insurance costs including medical and dental expenses, administrative expenses and excess coverage policies.

With health insurance costs continuing to escalate as a percentage of the City's cost of doing business, the City refined its traditional PPO plan and introduced a new health savings account (HSA) offering in 2007. A multi-year schedule designed to increase employee deductibles and co-pays was approved. For 2009, the City secured new agreements for the dental, life insurance, health savings account, and flex care programs. In 2011, a change in network and third party administrators saved additional funds. In 2014, the opening of a wellness center with clinic services for employees and their families is expected to have a positive impact on expense in 2015 and going forward. With these changes, the City continues to offer its employees excellent health insurance at a reasonable cost.

The City will work to maintain a 25% reserve for this fund.

HEALTH INSURANCE FUND BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
CONTRACTUAL	$22,947,830	$21,237,920	$22,218,843	$23,474,625	$2,236,705
SUPPLIES	1,065	2,000	0	2,000	0
OTHER EXPENSE	182,080	182,080	197,320	206,100	24,020
TOTAL	$23,130,975	$21,422,000	$22,416,163	$23,682,725	$2,260,725

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
EMPLOYER PREMIUMS	$17,967,737	$18,648,148	$17,973,696	$19,478,370	$1,504,674
EMPLOYEE PREMIUMS	1,278,875	1,322,620	1,278,875	1,350,180	71,305
RETIREES	2,467,715	2,614,757	2,515,095	3,027,830	512,735
OTHER	762,069	824,806	(160,000)	(219,000)	(59,000)
INTEREST INCOME	54,145	111,351	77,200	46,500	(30,700)
TOTAL	$22,530,541	$23,521,682	$23,565,110	$23,683,880	$1,999,014

BUDGET HIGHLIGHTS

- In 2020, premiums increased 9%. For 2021, premium rates remained unchanged.
- Medical expenses are expected to increase 11.5% over the 2020 budget.

Health Insurance Fund

HEALTH INSURANCE FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	2022	2023	2024	2025	2026
REVENUES	$25,412	$27,350	$28,174	$29,965	$31,426
EXPENSES	24,749	25,983	27,269	28,619	30,037
EXCESS (DEFICIT)	663	1,367	905	1,346	1,389
BEGINNING BALANCE	3,167	3,429	4,796	5,701	7,047
ENDING BALANCE	$3,830	$4,796	$5,701	$7,047	$8,436
RATE INCREASE	7.5	7.5	5.0	5.0	5.0
RESEVE PERCENTAGE	12.8	13.2	17.6	19.9	23.5

The 2022-2026 five year plan assumes that medical costs will increase 3% annually and that the revenue mix of employer, employee, and third party contributions will continue to evolve in order to continue a financially viable plan. Premium increases are anticipated to be 7.5% per year for 2022-2023 and 5% for 2024-2026.

Worker's Compensation Fund

MISSION STATEMENT

It is the mission of the Worker's Compensation Fund to provide for all administrative, reinsurance and benefit expenses associated with employees' worker's compensation claims.

PRIMARY FUNCTIONS

The primary function is to account for all workers' compensation expenditures. The City operates a self-insured worker's compensation program with financing provided by premiums charged to departments based on job type and likelihood of injury.

WORKER'S COMPENSATION FUND BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
CONTRACTUAL	$3,129,671	$2,518,069	$2,059,299	$3,121,800	$603,731
OTHER EXPENSE	101,600	112,600	101,600	117,300	4,700
TOTAL	$3,231,271	$2,630,669	$2,160,899	$3,239,100	$608,431

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
FUND TRANSFERS	$3,155,604	$3,128,367	$2,792,353	$2,899,994	$107,641
MISCELLANEOUS	323,357	16,301	339,677	322,528	(17,149)
INTEREST INCOME	117,324	154,867	70,000	70,000	0
TOTAL	$3,596,285	$3,299,535	$3,202,030	$3,292,522	$90,492

BUDGET HIGHLIGHTS

- The property tax rate for worker's compensation, collected in the general fund, is unlimited by statute. The 2021 rate is estimated at 17.28 cents.

WORKER'S COMPENSATION FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	2021	2022	2023	2024	2025
Revenues	$3,623	$3,800	$3,987	$4,183	$4,388
Expenses	1,532	1,609	1,689	1,774	1,862
Excess (Deficit)	2,091	2,191	2,298	2,409	2,526
Beginning Balance	3,619	5,710	7,902	10,199	12,608
Ending Balance	$5,710	$7,901	$10,200	$12,608	$15,134
Expense Rate Change	5%	5%	5%	5%	5%

The 2022-2026 five-year forecast assumes that worker's compensation costs will increase five percent annually and that premiums will be increased 5% annually to keep pace with expense growth.

Debt Management

MISSION STATEMENT
It is the mission of the Debt Management Fund to account for bonded indebtedness incurred by the City, including all bond and interest payments.

PRIMARY FUNCTION
The primary function of the Debt Management Fund is to retire debt incurred by the City for long-term capital projects and short-term cash flow financing, by making annual payments of interest and principal based upon a planned schedule.

FUND HIGHLIGHTS
Since 1982 when the first Capital Improvements Program was adopted, the City went to the market annually to seek financing for its infrastructure improvements. In addition to retiring debt through property taxes, sales taxes, and water revenues, the City also utilizes tax increment financing (TIF) districts property taxes to retire bonds.

In 2006, the City submitted a referendum question to the voters to determine whether or not they would, rather than financing streets and drainage improvements through voter approved bond issue referendums and the resulting property tax financed debt service, rather pay for infrastructure improvements through a one percent sales tax. While the voters defeated that proposal, they approved the same proposal, but with a five year limitation, in the spring 2007 election. Effective July 1, 2007, the tax generates $15 million annually. The tax was extended by referendum for an additional five year period on April 5, 2011 and for additional five years on March 15, 2016. In March 2021, the voters authorized another five year tax period. Property tax financed debt service ended in 2017.

For the future, the City will only issue bonds for development purposes that are financed by TIF district property tax increment or other non-property tax alternate revenue sources.

The City's current bond (long-term debt) rating is A3 from Moody's Investors Service.

Debt Management

CITY OF ROCKFORD, ILLINOIS
OUTSTANDING AND PROPOSED DEBT ISSUES

ISSUE AND AMOUNT	PAYMENT SOURCE	FINAL LEVY YEAR
2007 $29.865 GOB Alternate and Refunding ($23.0 Metro Centre Improvements (Series B-$16.365 Taxable), Series C-$6.865 GOBA Refunding)	5,8	2026
2007 $8.75 GOB Alternate (Series D-$3.5 Water)	2	2026
2008 $12.15 GOB Alternate (Series B-$1.3 TIF ($1.1 Airport, $0.2 Jackson School), Series C-$1.85 Taxable Parking	3,4	2028
2009 $2.6 GOB Alternate (Series A-$1.65 TIF ($0.35 River North, $1.3 Main Whitman), Series B-$0.95 Taxable Global Trade # 1)	3	2028, 2029
2009 $8.065 Series C - GOB Alternate Refunding Taxable (Metro Center)	5,8	2026
2009 $1.7 GOB Alternate (Series D-$1.35 Springfield Corners TIF, Series E-$0.35 River East TIF)	3	2023
2009 $13.585 Refunding (Series E-$7.93 GOB Street, Series F-$4.325 Water)	1,2	2018
2010 $3.4 GOB Alternate Water	2	2029
2012 $7.73 Refunding ($2.7 GO, Series C-$0.88 7th Street TIF, Series C-$0.93 Springfield Corners TIF, Series A-$3.22 GO)	2, 3, 6	2016, 2021
2014 $5.3 Fire Station # 3	1	2023
2014 $14.025 Refunding (Series A-$4.65 Capital, $6.305 Neighborhood Rev $3.070 GO, Series B-$8.5 Street Improvements, $8.7 Capital Improvments, SeriesC-$2.0 7th Street, $2.85 Lowes Distribution, $16.7 Metro Center Improvements)	1,3,5	2016,2027
2015 $16.52 GOB Ingersoll Project	5	2034
2015 $6.315 Parking	4	2034
2016 $22.8 GO (Series A-$14.77 GeoPolice, $0.65 Parking, $1.625 Hope 6, $0.705 Preston Central, $1.81 Library, $0.304 River North, $0.956 Main Whitman)	1,3,4	2024, 2027, 2028, 2034
2016 GO Refunding $12.5 Series B Water	2	2027
2018 Go Refunding (Series A-$2,730 Tax Exempt, Series B-$5,330 Water, Series C-$9,490 Taxable)	2,3,5,8	2027
2019 (Series A-$8m Police Evidence Facility, Series B-$13m Convention Center, Series C-$1.2m Parking Lots)	6,5,4	2039
2020 $12.285 Police Settlement	6	2030

1 - Property Taxes
2 - Water Fund Revenues
3 - TIF Revenues
4 - Parking Fund Revenues
5 - Redevelopment Fund Revenues
6 - Sales Taxes
7 - Off Track Betting Revenues
8 - Private, Other

Debt Management

DEBT SERVICE FUND BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
BOND INTEREST	$3,913,909	$3,648,327	$5,779,287	$3,992,632	$344,305
BOND PRINCIPAL	9,974,607	10,383,700	2,870,387	10,616,383	232,683
TOTAL	$13,888,516	$14,032,027	$8,649,674	$14,609,015	$576,988

Actuals exclude water system debt

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
DEBT SERVICE-CITYWIDE	$939,820	$0	$0	$0	$0
	939,820	0	0	0	0
ABATEMENTS-TAX EXEMPT					
PUBLIC WORKS WATER	4,773,437	4,731,743	4,672,870	4,673,242	372
SALES TAX	1,501,238	1,497,572	2,617,593	2,618,067	474
TIF DISTRICTS	2,099,148	1,789,713	1,247,413	1,068,573	(178,839)
REDEVELOPMENT FUND	831,450	826,750	822,125	822,125	0
OTHER	1,173,057	1,741,059	1,733,152	1,726,028	(7,124)
	10,378,330	10,586,837	11,093,152	10,908,035	(185,117)
ABATEMENTS-TAXABLE					
TIF DISTRICTS	247,138	284,023	274,308	264,300	(10,008)
SALES TAX	0	0	0	0	0
REDEVELOPMENT FUND	2,156,353	3,003,399	3,002,598	3,340,351	337,754
PARKING	166,875	157,768	238,958	253,968	15,010
	2,570,366	3,445,190	3,515,863	3,858,619	342,756
TOTAL	$13,888,516	$14,032,027	$14,609,015	$14,766,654	$157,639

BUDGET HIGHLIGHTS

- Tax-exempt and taxable abatements increase by $157,639 primarily as a result of refinancing to the redevelopment funds.
- In 2020, there was one bond sale for the payment of a settlement in a wrongful conviction lawsuit files against the City.

DEBT SERVICE FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

While currently no plans exist for the 2022-2026 period, the City may recognize a need in the future during this period and sell bonds. Actual size and issuance depends upon the development of the annual capital improvements program.

	2022	2023	2024	2025	2026
REVENUES	$14,767	$14,793	$13,229	$12,648	$12,585
EXPENDITURES	14,609	14,767	14,793	14,137	13,553
EXCESS (DEFICIT)	158	26	(1,564)	(1,489)	(968)
BEGINNING BALANCE	0	0	0	0	0
ENDING BALANCE	$158	$26	($1,564)	($1,489)	($968)
TAX RATE (CENTS)	0.0	0.0	0.0	0.0	0.0

Risk Management Fund

MISSION STATEMENT

It is the mission of the Risk Management Fund to provide for costs associated with insurance, legal claims, risk management, and judgments.

PRIMARY FUNCTIONS/FUND HIGHLIGHTS

The primary function of the Risk Management Fund is to account for insurance expenses, losses to City owned property, liability claims, and risk management activities.

Implemented in 1996 to comply with Governmental Accounting Standards Board guidelines, the Risk Management Internal Service Fund pays for all insurance, claim settlements, and accidental property losses for the City. Not unlike a premium from an insurance company, departments are assessed a service charge that is based on a cost recovery basis. The annual service charge covers all risk management services received for that year including claim and loss management, insurance premiums, accidental loss of equipment, and the defense and settlement of claims.

The Risk Management Fund transfers risk exposure to outside companies through purchased insurance. This coverage includes liability, surety, fidelity, and property protection. Those City activities not covered through purchased insurance are covered by the City's self-insurance program in which funds are set aside to cover losses and claims. Governmental accounting standards require the City to record anticipated liabilities from operations. The frequency and amounts of the liabilities can vary significantly from year to year.

RISK MANAGEMENT FUND BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
CONTRACTUAL	$9,618,320	$2,216,800	$13,223,058	$2,378,034	$161,234
OTHER	450,615	484,380	796,545	505,780	21,400
TOTAL	$10,068,935	$2,701,180	$14,019,603	$2,883,814	$182,634

FUNDING SOURC	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
JUDGMENTS	$1,707,038	$1,093,943	$1,210,573	$1,000,000	($210,573)
SERVICE CHARGE	0	730,950	720,960	750,270	29,310
PROP DAMAGE RI	253,938	264,321	11,250,000	300,000	(10,950,000)
MISCELLANEOUS	0	184	0	0	0
INTEREST INCOMI	19,201	28,150	20,000	20,000	0
TOTAL	$1,980,177	$2,117,548	$13,201,533	$2,070,270	($11,131,263)

BUDGET HIGHLIGHTS

- The risk management property tax levy decreased slightly in 2021, revenue projections are lower than anticipated expenses. Negative fund balance reflects outstanding claims that will paid as they become due.

Risk Management Fund

- General fund purchase of services increases $21,400 due to staff changes and increases in benefits.

RISK MANAGEMENT FUND FIVE YEAR FINANCIAL FORECAST (IN OOO'S)

	2022	2023	2024	2025	2026
Revenues	$2,408	$2,430	$2,472	$2,516	$2,560
Expenses	2,924	3,018	3,116	3,218	3,325
Excess (Deficit)	(516)	(588)	(644)	(702)	(765)
Beginning Balance	(18,528)	(19,044)	(19,632)	(20,276)	(20,978)
Ending Balance	($19,044)	($19,632)	($20,276)	($20,978)	($21,743)

The five-year forecast assumes that primarily small claims will be paid out of this fund with the exception of one or two legal settlements annually. In addition, it is assumed that large claims in excess of liability insurance limits, which cannot be supported by the fund balance, will be paid through the issuance of judgment bonds or through structured settlements, because larger claims are not reasonably foreseeable.

Northern Illinois Workforce Alliance

MISSION STATEMENT

The mission of the Northern Illinois Workforce Alliance is to create a competitive, skilled and educated workforce by providing a system for the citizens of Boone, Stephenson, and Winnebago Counties to gain meaningful employment responsive to the needs of business.

PRIMARY FUNCTIONS/FUND HIGHLIGHTS

The primary function of the Northern Illinois Workforce Alliance is to plan and oversee the local workforce development system, negotiate local performance measures with the State, coordinate with economic development agencies and develop employer linkages, and promote the participation of the private sector in the workforce investment system.

The City is the designated grant recipient for the federal Workforce Innovation and Opportunity Act (WIOA) funds for Boone, Stephenson, and Winnebago counties and all expenses are covered by the grant. The WIOA requires the establishment of a local Workforce Development Board. This board and the City entered into a revised intergovernmental agreement in May 2016 that identifies the City as the employer of record and the mechanism for hiring Northern Illinois Workforce Alliance staff.

NORTHERN ILLINOIS WORKFORCE ALLIANCE BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
PERSONNEL	$685,794	$818,989	$711,121	$828,608	$9,619
CONTRACTUAL	1,170	1,270	1,270	1,360	90
TOTAL	$686,964	$820,259	$712,391	$829,968	$9,709

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
FEDERAL	$637,942	$686,964	$820,259	$829,968	$9,709
TOTAL	$637,942	$686,964	$820,259	$829,968	$9,709

NORTHERN ILLINOIS WORKFORCE ALLIANCE AUTHORIZED POSITIONS

POSITION TITLE	**POSITION RANGE**	**2020 EMPLOYEES**	**2021 EMPLOYEES**	**INCREASE/ (DECREASE)**
EXECUTIVE DIRECTOR	214	1.00	1.00	0.00
BUSINESS ACCOUNT MANAGER	108	1.00	1.00	0.00
PLAN & QUALITY ASSURANCE MANAGER	108	1.00	1.00	0.00
PR/GRANTS MANAGER	108	1.00	0.00	(1.00)
FISCAL MANAGER	108	1.00	1.00	0.00
STRATEGIC INITIATIVES MANAGER	108	0.00	1.00	1.00
WIB GRANTS COMP SPECIALIST	105	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT	102	1.00	1.00	0.00
TOTAL PERSONNEL		**7.00**	**7.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel budget numbers increase by $9,619 due to a 2% wage increase, changes in health insurance elections offset by decreases in Illinois Municipal Retirement Fund (IMRF).

Capital Replacement Fund

MISSION STATEMENT

It is the mission of the Capital Replacement Fund to provide for the replacement of vehicles and the repair and replacement of facilities.

PRIMARY FUNCTIONS

The primary function is to account for all capital expenditures. The primary expense of the fund is capital lease payments for vehicles, funded by proceeds from the sale of vehicles beyond their useful life, by revenue generated by video gaming establishments, and by transfers from operating departments in the general fund.

CAPITAL REPLACEMENT FUND BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 BUDGET	2020 ESTIMATED	2021 BUDGET	INCREASE (DECREASE)
OTHER EXPENSE	$4,519,671	$5,397,962	$4,695,229	$6,046,303	$648,341
TOTAL	$4,519,671	$5,397,962	$4,695,229	$6,046,303	$648,341

FUNDING SOURCE	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)
GENERAL FUND TRANSFERS	$1,294,125	$1,845,189	$3,189,111	$3,884,606	$695,495
SALE OF ASSETS	20,000	138,669	20,000	80,000	60,000
VIDEO GAMING	1,793,215	2,349,652	1,800,000	1,800,000	0
TOTAL	$3,107,340	$4,333,509	$5,009,111	$5,764,606	$755,495

BUDGET HIGHLIGHTS

- The fund is created to account for the payment of capital leases, offsetting general fund revenues by designated capital revenue, proceeds from the sale of vehicles and video gaming revenue.
- The fund will make lease payments for all general fund budget units for leases committed thus far.

Capital Replacement Fund

LEASE AGREEMENT SUMMARY

Start Year	Vehicles	Leasing Company	Term	Rate	Annual Payment	End Year
2012	10 snow & ice, 3 water dumps, 2 chippers, 2 patchers, 2 clam loaders, 2 buckets, 1 sewer truck, 1 backhoe	Chase	10 years	1.85%	370,809.59	**2022**
2013	10 snow dumps, 2 water dumps, patcher truck, endloader, forklift, backhoe, breaker, 2 message boards, 2 fire day cab tractors with equipment	5th3rd Bank	10 years	2.46%	296,675.50	**2023**
2014	2 engines and related equipment	US Bancorp	7 years	2.01%	179,140.93	**2021**
2014	1 bomb trailer, 1 SWAT vehicle, 1 Patcher, 4 snow plows, 1 chipper, 1 backhoe, 2 slope mowers, 2 water dumps	US Bancorp	10 years	2.29%	190,258.58	**2024**
2014	21 cars, trucks, SUVs	Chase	7 years	2.00%	228,155.99	**2021**
2015	1 aerial	Chase	8 years	2.10%	136,268.86	**2023**
2016	Endloader	PNC	7 years	1.79%	43,037.69	**2023**
2016	City Hall HVAC	PNC	10 years	2.66%	174,264.70	**2025**
2017	4 Ambulances	US Bancorp	4 years	1.88%	287,769.17	**2021**
2018	39 Police Vehicles	PNC	4 years	3.34%	449,935.99	**2022**
2018	3 Aerial Ladders	PNC	8 years	4.17%	479,528.57	**2027**
2018	CAD RMS Equipment	PNC	5 years	3.81%	1,027,775.75	**2023**
2018	2 Ambulances	PNC	5 years	3.77%	313,374.79	**2024**
2018	2 Slope Mowers, Skid Steer Loader, Forestry Chipper, Backhoe, Excavator and Speed Trailer	PNC	5 years	3.71%	96,911.83	**2024**
2018	3 engines and related equipment	PNC	8 years	3.67%	271,337.62	**2027**
2018	(18) 2019 Ford Escape,(1) 2019 Ford Expedition,(3) 2019 Ford Expedition,(4) 2019 Ford F-150 4x4 SuperCab Short Bed,(2) 2019 Ford F-150 4x4 SuperCab Long Bed,(2) 2019 Ford F-250 4x2 Regular Cab Pick Up 142" Wheelbase,(1) 2019 Ford F-350 4x4 Regular Cab SD Lift Gate and Snow Plow Package,(1) 2019 Ford F-450 4x4 1-Ton Dump Truck,(1) 2019 Ford Transit T-150,(1) 2019 Ford Transit T-350	PNC	7 years	3.59%	179,315.05	**2026**
2019	32 Police Vehicles	PNC	7 years	3.57%	247,459.48	**2026**
2019	2 Ambulances	PNC	5 years	3.32%	127,831.74	**2023**
2019	(5) 2020 Ford Escape,(4) 2020 Ford Explorer, (1) 2020 Ford Expedition, (3) 2020 Ford F-150, (3) 2020 Ford F-250, (3) 2020 Ford F-450, (1) 2020 Ford Transit Van	PNC	7 years	2.73%	118,139.79	**2026**
2019	(1) Skid Steer Loader, (1) Forestry Chipper, (1) Backhoe, (5) Plow Trucks	PNC	10 years	2.98%	137,393.63	**2029**
2020	3 Engines and Related Equipment - 1 Fire ladder and Related Equipment	PNC	8 years	2.93%	449,505.00	**2027**
2021	(10) Admin Pkg, (15) Marked Patrol, (3) Unmarked Patrol, (2) Unmarked SCOPE and Vehicle Upfitting/Lighting, Consoles, Partitions, Gun Racks, Accessiorise, Laptops and Dock Stations	PNC	7 years	2.74%	205,680.40	**2027**
2021	1 Digger Derrick	PNC	7 years	2.51%	35,732.77	**2027**
				Total	6,046,303.42	

Totals do not match due to the inclusion of vehicles for non-general fund units. Those lease payments will be made by the respective funds directly.

CITY OF ROCKFORD, ILLINOIS
2021 BUDGET
SUMMARY-ALL FUNDS

	GENERAL GOVERNMENT				PROPRIETARY		FIDUCIARY		TOTALS	
REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	ENTERPRISE	INTERNAL SERVICE	TRUST PENSION	ELIMINATIONS	2021	2020
PROPERTY TAX										
CITY WIDE	$42,133,558	$7,454,545	$14,766,654			$4,878,759		$1,000,000	$68,233,516	$64,289,361
SPECIAL DISTRICTS		5,059,675	0						5,059,675	3,881,323
LESS, PROVISION FOR ABATEMENT			14,766,654						14,766,654	10,931,737
LESS, PROVISION FOR UNCOLLECTIBLE TAXES	481,889	123,749	0			48,303		10,000	643,941	630,553
NET TAX LEVY	41,651,669	12,390,471	0			4,830,456		990,000	57,882,596	56,608,394
TAX LEVY REIMBURSEMENTS	6,055,334	0	0			0		3,114,591	2,940,743	2,750,266
PROPERTY TAXES PRIOR TO ADJUSTMENTS	47,707,003	12,390,471	0			4,830,456		4,104,591	60,823,339	59,358,660
LESS, PROVISION FOR ACCOUNTING INTERPRETATION		0							0	0
LESS, TAX CAP EFFECTS		0	0			0			0	0
TOTAL PROPERTY TAXES	47,707,003	12,390,471	0			4,830,456		4,104,591	60,823,339	59,358,660
OTHER TAXES	40,824,911	6,002,010	0	$15,053,058		0		0	61,879,979	67,143,387
TOTAL TAXES	88,531,914	18,392,481	0	15,053,058		4,830,456		4,104,591	122,703,318	126,502,047
LICENSES, PERMITS & INSPECTION FEES	5,645,200	0							5,645,200	6,042,200
INTERGOVERNMENTAL	26,213,941	25,496,471	2,979,028	$10,852,990		1,574,871		282,000	66,835,301	62,685,062
CHARGES FOR SERVICES	28,192,770	38,448			$31,204,112	14,302,706		12,805,484	60,932,552	53,610,680
FINES, FORFEITURES & PENALTIES	1,673,500	48,317			387,300				2,109,117	2,173,217
REVENUE FROM USE OF MONEY & PROPERTY	400,000	406,875		150,000	1,647,300	382,500	10,867,141	184,741	13,669,075	13,547,411
FAIR VALUE ADJUSTMENT							7,000,000		7,000,000	7,000,000
OTHER REVENUE & INCOME						4,224,010			4,224,010	4,325,258
RESTRICTED RECEIPTS							4,162,000		4,162,000	4,043,300
MISCELLANEOUS	15,473,949	340,000		0	110,800	315,000	0	6,400,418	9,839,331	10,190,495
TOTAL REVENUES	166,131,274	44,722,592	2,979,028	26,056,048	33,349,512	25,629,543	22,029,141	23,777,234	297,119,904	290,119,670
OTHER ADDITIONS										
TRANSFERS	2,500,000	651,516	17,472,232	8,794,897	185,569	29,167,119	21,680,496	72,009,382	8,442,447	4,289,026
PROCEEDS FROM SALE OF BONDS									0	0
APPLICATION OF RESTRICTED FUND BALANCE									0	0
FOR ENCUMBRANCES AND NONRECURRING ITEMS	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADDITIONS	2,500,000	651,516	17,472,232	8,794,897	185,569	29,167,119	21,680,496	72,009,382	8,442,447	4,289,026
ELIMINATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES & OTHER ADDITIONS	168,631,274	45,374,108	20,451,260	34,850,945	33,535,081	54,796,662	43,709,637	95,786,616	305,562,351	294,408,696
APPROPRIATION	168,505,612	44,512,649	20,655,318	35,405,856	29,988,291	54,221,603	41,111,340	93,903,607	300,497,062	289,642,457
NON-APPROPRIATION EXPENSES										
PROVISION FOR ACCOUNTING INTERPRETATION									0	0
TRANSFER TO WATER UTILITY									0	(9,000,000)
TRANSFER TO PARKING UTILITY									0	0
COMMUNITY DEVELOPMENT									0	0
LEGAL REQUIREMENT FOR DEBT SERVICE	0	0	4,673,242	0	0	0	0	4,673,242	0	0
PROJECTED EXPENDITURES & TRANSFERS	168,505,612	44,512,649	25,328,560	35,405,856	29,988,291	54,221,603	41,111,340	$98,576,849	300,497,062	280,642,457
ADJUSTMENT FOR ENTERPRISE FUND PROJECTS				0					0	(9,000,000)
PROJECTED EXCESS TO AMORTIZE PRIOR YR EXPENSE									0	0
PROJECTED EXCESS (DEFICIT) OF REVENUES									0	0
OVER EXPENDITURES AND ADJUSTMENTS	125,662	861,459	(4,877,300)	(554,911)	3,546,790	575,059	2,598,297		2,275,056	7,495,504
BEGINNING BALANCE, JANUARY 1	39,502,751	17,750,106	8,118,889	2,567,102	174,400,336	(8,260,290)	386,502,914		620,581,808	576,417,893
ADJUSTMENT FOR NON-RECURRING TRANSFERS	0								0	0
ADJUSTMENT OF BALANCE TO REVENUE FOR ENCUMBRANCES	0								0	0
ENDING BALANCE, DECEMBER 31	$39,628,413	$18,611,565	$3,241,589	$2,012,191	$177,947,126	($7,685,231)	$389,101,211		$622,856,864	$583,913,397

CITY OF ROCKFORD, ILLINOIS
BUDGET PROGRAM SUMMARY BY EXPENDITURE CLASSIFICATION
2021 BUDGET

AGENCIES	2020 BUDGET	INCREASE (DECREASE)	2021 BUDGET	SALARY EXPENSE	FRINGE BENEFITS	CONTRACTUAL EXPENSE	SUPPLY EXPENSE	OTHER EXPENSE	INTEREST EXPENSE	CAPITAL EXPENSE	DEBT REQUIREMENT
LEGISLATIVE & MANAGEMENT											
MAYOR	**$963,531**	**$1,330**	**$964,861**	$506,844	$206,435	$234,217	$15,100	$2,265			
COUNCIL	**554,046**	**36,569**	**590,615**	168,000	232,655	185,960	4,000				
LEGAL	**1,766,892**	**140,765**	**1,907,657**	1,014,861	515,790	339,006	38,000				
FINANCE	**7,178,167**	**381,196**	**7,559,363**	1,878,082	852,210	1,490,205	35,500	3,303,366			
INFORMATION TECH	**5,346,060**	**236,027**	**5,582,087**	505,937	199,896	4,248,830	91,000	536,424			
ELECTION COMMISSION	**1,110,592**	**97,227**	**1,207,819**	440,272	114,118	552,029	51,400			50,000	
HUMAN RESOURCES	**771,640**	**24,663**	**796,303**	407,368	162,645	220,790	5,500				
COMMUNITY DEVELOPMENT											
ADMINISTRATION	**317,921**	**7,190**	**325,111**	197,691	76,554	48,746	2,120				
DEVELOPMENT	**3,219,411**	**(19,081)**	**3,200,330**	338,896	155,590	124,724	3,048	2,578,072			
REDEVELOPMENT	**5,184,976**	**3,207,301**	**8,392,277**			1,613,700		6,778,577			
TOURISM PROMOTION	**2,264,500**	**(2,264,500)**	**0**								
TIF-ASSISTED LIVING	**0**	**0**	**0**								
TIF-EAST RIVER	**212,076**	**24,127**	**236,203**					236,203			
TIF-WEST SIDE 2	**0**	**7,967**	**7,967**						7,967		
TIF-MIDTOWN	**4,736**	**47**	**4,783**					4,783			
TIF-BROADWAY	**0**	**0**	**0**								
TIF-SOUTH ROCKFORD	**34,929**	**(169)**	**34,760**					34,760			
TIF-LINCOLNWOOD 1	**0**	**0**	**0**								
TIF-LINCOLNWOOD 2	**81,571**	**(3,428)**	**78,143**					76,341	1,802		
TIF-SPRINGFIELD CORNERS	**515,899**	**(112,261)**	**403,638**					358,901	44,737		
TIF-NORTH MAIN	**163,843**	**(6,933)**	**156,910**					132,500	24,410		
TIF-GLOBAL PARK 1	**604,207**	**(119,898)**	**484,309**			10,000		474,309			
TIF-GLOBAL PARK 2	**386,627**	**1,245**	**387,872**					387,872			
TIF-GLOBAL PARK 3	**29,400**	**300**	**29,700**					29,700			
TIF-GLOBAL PARK SOUTH	**750**	**0**	**750**					750			
TIF-RIVER OAKS	**49,457**	**834**	**50,291**						50,291		
TIF-GARRISON	**185,217**	**(7,029)**	**178,188**					167,083	11,105		
TIF-HOPE 6	**253,750**	**(10,500)**	**243,250**					243,250			
TIF-KISHWAUKEE 1	**35,938**	**634**	**36,572**					36,572			
TIF-KISHWAUKEE 2	**0**	**0**	**0**								
TIF-STATE ALPINE	**90,000**	**0**	**90,000**					90,000			
TIF-MAIN AUBURN	**6,831**	**69**	**6,900**					6,900			
TIF-RIVER NORTH	**180,604**	**84,662**	**265,266**					264,687	579		
TIF MAIN WHITMAN	**88,882**	**(3,162)**	**85,720**					79,440	6,280		
TIF-JACKSON SCHOOL	**116,012**	**(99,636)**	**16,376**					15,000	1,376		
TIF-STATE KILBURN	**0**	**0**	**0**								
TIF-STATE CENTRAL	**92,066**	**9,984**	**102,050**					100,000	2,050		
TIF-PRESTON CENTRAL	**121,793**	**(2,990)**	**118,803**					94,406	24,397		
TIF-MULFORD STATE	**132,880**	**20,572**	**153,452**					153,452			
TIF-JEFFERSON 3RD	**40,365**	**10,376**	**50,741**					50,741			
TIF-AUBURN	**0**	**0**	**0**								
TIF-AMEROCK	**0**	**0**	**0**								
TIF-COLEMAN VILLAGE	**0**	**0**	**0**								
TAX INCREMENT DISTRICTS	3,427,833	(205,189)	3,222,644	0	0	10,000	0	3,037,650	174,994	0	0
PLANNING	**1,105,900**	**(6,992)**	**1,098,908**	651,311	299,985	138,582	9,030				
CONST SERVICES	**13,199,811**	**578**	**13,200,389**	1,364,409	655,610	11,135,805	44,565	0	0		
HUMAN SERVICES											
HUMAN SERVICES	**15,449,663**	**(507,015)**	**14,942,648**	4,006,854	2,461,610	3,148,009	754,300	4,571,875			
LIBRARY	**13,179,750**	**(4,500,000)**	**8,679,750**	3,441,173	1,604,081	1,922,426	1,399,622	71,710	230,738	10,000	
MASS TRANSIT	**1,524,000**	**0**	**1,524,000**			1,524,000					
PUBLIC SAFETY											
POLICE	**64,232,141**	**2,057,278**	**66,289,419**	32,136,152	19,054,787	10,666,528	1,126,893	3,305,059		0	
FIRE	**53,741,393**	**1,549,581**	**55,290,974**	27,833,111	19,963,662	4,686,300	1,052,940	1,504,961		250,000	
911 COMMUNICATIONS	**6,361,206**	**62,743**	**6,423,949**	4,243,383	1,787,786	355,370	29,500	7,910			
FIRE/POLICE COMMISSION	**315,508**	**(420)**	**315,088**	40,000	7,674	266,914	500				
PUBLIC WORKS											
ADMINISTRATION	**495,369**	**469,239**	**964,608**	540,236	227,981	149,834	42,051	4,506			
ENGINEERING	**1,097,539**	**(90,093)**	**1,007,446**	485,297	219,132	292,255	5,387	5,375			
CAPITAL PROJECT	**36,630,312**	**(1,224,456)**	**35,405,856**	1,518,667	725,241	594,628	34,736	1,068,836		31,463,748	
MOTOR FUEL TAX	**6,075,000**	**0**	**6,075,000**					6,075,000			
STREETS & SEWERS	**9,415,759**	**99,649**	**9,515,408**	1,966,790	1,068,171	4,313,386	1,572,000	595,061			
TRAFFIC	**5,132,837**	**(200,414)**	**4,932,423**	808,898	380,184	3,103,160	557,500	82,681			
PARKING	**2,941,044**	**(13,344)**	**2,927,700**	190,915	111,625	1,443,140	61,600	848,427	271,993		
PROPERTY	**3,673,131**	**66,697**	**3,739,828**	691,829	380,012	1,582,697	328,440	755,900	950		
EQUIPMENT	**3,750,061**	**(32,104)**	**3,717,957**	656,372	338,540	694,870	1,807,666	217,489	3,020		
CENTRAL SUPPLY	**497,439**	**(497,439)**	**0**								
WATER	**26,584,813**	**475,778**	**27,060,591**	4,617,126	2,302,356	6,667,315	1,795,278	10,791,589	886,927		
NON-OPERATING FUNDS											
POLICE PENSION	**19,863,250**	**394,600**	**20,257,850**		19,732,400	432,950	100	92,400			
FIRE PENSION	**20,816,300**	**37,190**	**20,853,490**		20,280,960	484,230	100	88,200			
IMRF PENSION	**6,014,809**	**346,441**	**6,361,250**		6,361,250	0					
WORKMEN'S COMPENSATION	**3,122,855**	**116,245**	**3,239,100**			3,121,800		117,300			
UNEMPLOYMENT INSURANCE	**49,686**	**816**	**50,502**			50,462	40				
HEALTH INSURANCE	**21,667,057**	**2,015,668**	**23,682,725**			23,474,625	2,000	206,100			
DEBT SERVICE	**12,579,885**	**2,029,130**	**14,609,015**						3,992,632		10,616,383
RISK MANAGEMENT	**2,701,180**	**182,634**	**2,883,814**			2,378,034		505,780			
WIB OPS	**820,259**	**9,709**	**829,968**	538,062	290,546	1,360					
CAPITAL REPLACEMENT	**5,397,962**	**648,341**	**6,046,303**						718,923	5,327,380	
ADJUSTMENTS	0	0	0	0	0						
ELIMINATIONS	(96,583,063)	(3,765,352)	(100,348,415)	(5,219,111)	($30,511,012)	(30,562,189)	(2,260,891)	(27,122,342)	(992,687)	0	(3,680,183)
TOTAL	$293,958,425	$1,368,186	$295,326,611	$85,969,425	$70,258,474.0	$61,134,698	$8,609,025	$20,030,171	$5,287,490	$37,101,128	$6,936,200
BUDGET PERCENTAGE	100		100.0	29.1	23.8	20.7	2.9	6.8	1.8	12.6	2.3

CITY OF ROCKFORD, ILLINOIS
2022-2026 GENERAL FUND FORECAST

REVENUE SUMMARY

	2020 ESTIMATE	2021 BUDGET	2022 PROJECTION	2023 PROJECTION	2024 PROJECTION	2025 PROJECTION	2026 PROJECTION
PROPERTY TAXES	47,311,889	47,707,003	47,248,079	46,084,563	46,152,989	46,298,688	46,393,369
OTHER TAXES	60,270,371	43,324,911	44,176,055	44,198,264	45,996,469	46,710,769	47,317,119
LICENSE AND PERMITS	5,255,415	5,645,200	6,108,167	6,140,773	6,436,769	6,582,537	6,713,383
INTERGOVERNMENTAL	9,499,525	26,213,941	27,842,768	27,972,264	29,301,199	29,945,686	30,522,315
CHARGES FOR SERVICE	27,823,783	28,192,770	22,468,447	22,567,879	23,633,429	24,145,074	24,600,187
FINES	1,109,891	1,673,500	1,658,471	1,660,256	1,732,859	1,764,492	1,791,792
MISCELLANEOUS	3,914,190	400,000	1,639,079	1,614,245	1,657,457	1,660,225	1,658,384
REIMBURSEMENT FOR SERVICES	8,091,892	15,473,949	9,341,063	9,413,052	9,889,567	10,136,423	10,360,842
LEASE PROCEEDS	0	0	4,049,665	7,201,189	4,436,578	4,443,985	4,439,059
TOTAL	163,276,956	168,631,274	164,531,794	166,852,485	169,237,316	171,687,879	173,796,450

EXPENSE SUMMARY

	2020 ESTIMATE	2021 BUDGET	2022 PROJECTION	2023 PROJECTION	2024 PROJECTION	2025 PROJECTION	2026 PROJECTION
PERSONNEL	109,795,200	115,305,523	119,390,098	118,907,120	123,501,803	126,893,264	130,476,096
CONTRACTUAL	40,440,662	39,349,077	40,528,388	40,033,029	41,100,599	41,841,187	42,646,048
SUPPLIES	4,384,600	4,562,487	4,437,191	4,390,892	4,516,050	4,605,551	4,702,344
OTHER	7,078,261	8,803,273	8,212,795	8,375,098	9,373,537	9,241,458	9,255,113
CAPITAL	5,498,231	300,000	4,659,857	7,770,538	4,900,511	4,909,887	4,925,132
TOTAL	167,196,953	168,320,360	177,228,329	179,476,677	183,392,500	187,491,347	192,004,733
SURPLUS (DEFICIT)	(3,919,997)	310,914	(12,696,535)	(12,624,192)	(14,155,184)	(15,803,468)	(18,208,283)
	-2.4%	0.2%	-7.7%	-7.6%	-8.4%	-9.2%	-10.5%
CUMULATIVE (DEFICIT)			(12,696,535)	(25,320,727)	(39,475,911)	(55,279,378)	(73,487,661)

CITY OF ROCKFORD, ILLINOIS
2021 BUDGET
SPECIAL REVENUE FUNDS - TAX INCREMENT FINANCE DISTRICTS
(PAGE 1 OF 2)

REVENUES	EAST RIVER	WEST SIDE #2	RIVER NORTH	SOUTH ROCKFORD	ASSISTED LIVING	STATE KILBURN
PROPERTY TAXES						
SPECIAL DISTRICTS	$422,436	$465	$337,734	$135,561	$0	$37,370
LESS, UNCOLLECTIBLE TAXES	4,182	5	3,344	1,342	0	370
NET TAX LEVY	418,254	460	334,390	134,219	0	37,000
REVENUE, RENTS & INTEREST	5,902	0	0	0	4	4,105
OTHER REVENUE	0	0	0	0	0	0
TOTAL REVENUES	424,156	460	334,390	134,219	4	41,105
OTHER ADDITIONS						
TRANSFERS	0	0	0	0	0	0
PROCEEDS FROM SALE OF BONDS	0	0	0	0	0	0
TOTAL REVENUES & ADDITIONS	424,156	460	334,390	134,219	4	41,105
APPROPRIATION	236,203	7,967	265,266	34,760	0	0
NON EXPENSE APPROPRIATION						
EXPENDITURES AND TRANSFERS	236,203	7,967	265,266	34,760	0	0
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	187,953	(7,507)	69,124	99,459	0	41,105
BEGINNING BALANCE, JANUARY 1	187,314	(523,739)	(185,582)	(563,313)	248	184,401
ENDING BALANCE, DECEMBER 31	$375,267	($531,246)	($116,458)	($463,854)	$248	$225,506

REVENUES	STATE CENTRAL	SPRINGFIELD CORNERS	NORTH MAIN	MAIN AUBURN	MAIN WHITMAN	MIDTOWN
PROPERTY TAXES						
SPECIAL DISTRICTS	$112,542	$224,657	$48,696	$43,033	$134,417	$57,970
LESS, UNCOLLECTIBLE TAXES	1,114	2,224	482	426	1,330	547
NET TAX LEVY	111,428	222,433	48,214	42,607	133,087	57,423
REVENUE, RENTS & INTEREST	0	0	0	1,374	0	1,224
OTHER REVENUE	0	0	0	0	0	0
TOTAL REVENUES	111,428	222,433	48,214	43,981	133,087	58,647
OTHER ADDITIONS						
TRANSFERS	0	100,000	0	0	0	0
PROCEEDS FROM SALE OF BONDS	0	0	0	0	0	0
TOTAL REVENUES & ADDITIONS	111,428	322,433	48,214	43,981	133,087	58,647
APPROPRIATION	102,050	403,638	156,910	6,900	85,720	4,783
NON EXPENSE APPROPRIATION						
EXPENDITURES AND TRANSFERS	102,050	403,638	156,910	6,900	85,720	4,783
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	9,378	(81,205)	(108,696)	37,081	47,367	53,864
BEGINNING BALANCE, JANUARY 1	(99,850)	(1,884,236)	(1,511,025)	55,417	(461,502)	29,034
ENDING BALANCE, DECEMBER 31	($90,472)	($1,965,441)	($1,619,721)	$92,498	($414,135)	$82,898

REVENUES	BROADWAY	STATE ALPINE	JEFFERSON 3RD	MULFORD STATE	AUBURN	AMEROCK	TOTAL RETAIL TIF DISTRICTS
PROPERTY TAXES							
SPECIAL DISTRICTS	$73,554	$132,108	$52,277	$471,204	$114,472	$603,253	$3,001,749
LESS, UNCOLLECTIBLE TAXES	728	1,308	517	4,665	114	5,972	28,670
NET TAX LEVY	72,826	130,800	51,760	466,539	114,358	597,281	2,973,079
REVENUE, RENTS & INTEREST	7,513	9,945	292	14,110	$0	$797	45,266
OTHER REVENUE	0	0	0	0	0	0	0
TOTAL REVENUES	80,339	140,745	52,052	480,649	114,358	598,078	3,018,345
OTHER ADDITIONS							
TRANSFERS	0	0	0	0	0	0	100,000
PROCEEDS FROM SALE OF BONDS	0	0	0	0	0	0	0
TOTAL REVENUES & ADDITIONS	80,339	140,745	52,052	480,649	114,358	598,078	3,118,345
APPROPRIATION	0	90,000	50,741	153,452	0	0	1,598,390
NON EXPENSE APPROPRIATION							
EXPENDITURES AND TRANSFERS	0	90,000	50,741	153,452	0	0	1,598,390
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	80,339	50,745	1,311	327,197	114,358	598,078	1,519,951
BEGINNING BALANCE, JANUARY 1	343,686	468,337	21,106	745,186	122,828	1,050	(3,070,640)
ENDING BALANCE, DECEMBER 31	$424,025	$519,082	$22,417	$1,072,383	$237,186	$599,128	(1,550,689)

CITY OF ROCKFORD, ILLINOIS
2021 BUDGET
SPECIAL REVENUE FUNDS - TAX INCREMENT FINANCE DISTRICTS
(PAGE 2 OF 2)

REVENUES	LINCOLNWOOD #1	LINCOLNWOOD #2	HOPE 6	GARRISON	RIVER OAKS	JACKSON SCHOOL	TOTAL RESIDENTIAL TIF DISTRICTS
PROPERTY TAXES							
SPECIAL DISTRICTS	$57,004	$42,623	$132,099	$124,384	$27,709	$37,875	$421,694
LESS, UNCOLLECTIBLE TAXES	564	422	1,307	1,231	274	375	4,173
NET TAX LEVY	56,440	42,201	130,792	123,153	27,435	37,500	417,521
REVENUE, RENTS & INTEREST	2,773	0	0	0	0	0	2,773
OTHER REVENUE	0	0	0	0	0	0	0
TOTAL REVENUES	59,213	42,201	130,792	123,153	27,435	37,500	420,294
OTHER ADDITIONS							
TRANSFERS							0
PROCEEDS FROM SALE OF BONDS	0	0	0	0	0	0	0
TOTAL REVENUES & ADDITIONS	59,213	42,201	130,792	123,153	27,435	37,500	420,294
APPROPRIATION	0	78,143	243,250	178,188	50,291	16,376	566,248
NON EXPENSE APPROPRIATION							
EXPENDITURES AND TRANSFERS	0	78,143	243,250	178,188	50,291	16,376	566,248
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	59,213	(35,942)	(112,458)	(55,035)	(22,856)	21,124	(145,954)
BEGINNING BALANCE, JANUARY 1	127,091	(80,305)	(1,053,552)	(676,944)	(3,329,896)	(112,981)	(5,126,587)
ENDING BALANCE, DECEMBER 31	$186,304	($116,247)	($1,166,010)	($731,979)	($3,352,752)	($91,857)	(5,272,541)

REVENUES	ROCKFORD GLOBAL TRADE PARK #1	ROCKFORD GLOBAL TRADE PARK #2	ROCKFORD GLOBAL TRADE PARK #3	ROCKFORD GLOBAL TRADE SOUTH	PRESTON CENTRAL	KISHWAUKEE HARRISON #1
PROPERTY TAXES						
SPECIAL DISTRICTS	$1,152,781	$267,953	$60,600	$25,933	$85,345	$43,456
LESS, UNCOLLECTIBLE TAXES	11,413	2,653	600	256	845	430
NET TAX LEVY	1,141,368	265,300	60,000	25,677	84,500	43,026
REVENUE, RENTS & INTEREST	3,606	2,158	553	2,345	0	2,073
OTHER REVENUE	0	0	0	0	0	0
TOTAL REVENUES	1,144,974	267,458	60,553	28,022	84,500	45,099
OTHER ADDITIONS						
TRANSFERS	0	137,072	0	0	0	0
PROCEEDS FROM SALE OF BONDS	0	0	0	0	0	0
TOTAL REVENUES & ADDITIONS	1,144,974	404,530	60,553	28,022	84,500	45,099
APPROPRIATION	484,309	387,872	29,700	750	118,803	36,572
NON EXPENSE APPROPRIATION						
EXPENDITURES AND TRANSFERS	484,309	387,872	29,700	750	118,803	36,572
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	660,665	16,658	30,853	27,272	(34,303)	8,531
BEGINNING BALANCE, JANUARY 1	(290,695)	(9,052)	6,792	129,838	(1,588,122)	129,832
ENDING BALANCE, DECEMBER 31	$369,970	$7,606	$37,645	$157,110	($1,622,425)	$138,363

REVENUES	KISHWAUKEE HARRISON #2	TOTAL INDUSTRIAL TIF DISTRICTS	TOTAL ALL TIF DISTRICTS
PROPERTY TAXES			
SPECIAL DISTRICTS	$0	$1,636,068	$5,059,511
LESS, UNCOLLECTIBLE TAXES	0	16,361	49,204
NET TAX LEVY	0	1,619,871	5,010,471
REVENUE, RENTS & INTEREST	10	10,745	58,784
OTHER REVENUE	0	0	0
TOTAL REVENUES	10	1,630,616	5,069,255
OTHER ADDITIONS			
TRANSFERS	0	137,072	237,072
PROCEEDS FROM SALE OF BONDS	0	0	0
TOTAL REVENUES & ADDITIONS	10	1,767,688	5,306,327
APPROPRIATION	0	1,058,006	3,222,644
NON EXPENSE APPROPRIATION			
EXPENDITURES AND TRANSFERS	0	1,058,006	3,222,644
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	10	709,686	2,083,683
BEGINNING BALANCE, JANUARY 1	652	(1,620,755)	(9,817,982)
ENDING BALANCE, DECEMBER 31	$662	($911,069)	($7,734,299)

CITY OF ROCKFORD, ILLINOIS
2021 BUDGET
INTERNAL SERVICE FUNDS

REVENUES	PROPERTY	EQUIPMENT	CENTRAL STORES	RISK MGMT	INFORMATION TECHNOLOGY	911 COMMUNICA-TIONS	ILLINOIS MUNICIPAL RETIREMENT	UNEMPLOY-MENT TAX	WORKER'S COMPENSATION	HEALTH INSURANCE	ELIMINATIONS	TOTAL
PROPERTY TAXES				$1,309,760			$3,568,999					$4,878,759
LESS, UNCOLLECTIBLE TAXES				12,967			35,336					48,303
NET TAX LEVY				1,296,793			3,533,663					4,830,456
TAX LEVY REIMBURSEMENTS				0					0		$0	0
PROPERTY TAXES PRIOR ADJUST				1,296,793			3,533,663	0	0		0	4,830,456
LESS, PROVISION FOR ACCTG INT				0								0
LESS, TAX CAP EFFECTS				0			0	0	0		0	0
TOTAL PROPERTY TAXES				1,296,793			3,533,663	0	0		0	4,830,456
INTERGOVERNMENTAL						$1,267,371	307,500					1,574,871
SERVICE CHARGES	$3,843,440	$3,768,140	$0	750,270	$6,139,566						198,710	14,302,706
FINES AND PENALTIES												
RENTS AND INTEREST	20,500	4,000					10,000	2,200	70,000	$275,800		382,500
OTHER REVENUE										4,224,010		4,224,010
RESTRICTED RECEIPTS												
MISCELLANEOUS	0	15,000	0	300,000	0	0	0	0	0	0	0	315,000
TOTAL REVENUES	3,863,940	3,787,140	0	2,347,063	6,139,566	1,267,371	3,851,163	2,200	70,000	4,499,810	198,710	25,629,543
OTHER ADDITIONS												
TRANSFERS	0					5,156,578	2,520,086	50,462	3,222,522	19,478,370	1,260,899	29,167,119
TOTAL REVENUES & ADDITIONS	3,863,940	3,787,140	0	2,347,063	6,139,566	6,423,949	6,371,249	52,662	3,292,522	23,978,180	1,459,609	54,796,662
APPROPRIATION	3,739,828	3,717,957	0	2,883,814	5,582,087	6,423,949	6,361,250	50,502	3,239,100	23,682,725	1,459,609	54,221,603
AND TRANSFERS	3,739,828	3,717,957	0	2,883,814	5,582,087	6,423,949	6,361,250	50,502	3,239,100	23,682,725	1,459,609	54,221,603
PROJECTED EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	124,112	69,183	0	(536,751)	557,479	0	9,999	2,160	53,422	295,455		575,059
BEGINNING BALANCE, JANUARY 1	2,930,019	1,150,585	0	(17,060,007)	2,829,134	0	98,239	81,022	507,543	1,203,175		(8,260,290)
ADJUSTMENT FOR NON-RECURRING TRANSFERS	0	0	0	0	0	0	0	0	0	0		0
ENDING BALANCE, DECEMBER 31	$3,054,131	$1,219,768	$0	($17,596,758)	$3,386,613	$0	$108,238	$83,182	$560,965	$1,498,630		($7,685,231)

CITY OF ROCKFORD, ILLINOIS
2021 BUDGET
PROPRIETARY, FIDUCIARY, DEBT SERVICE FUND TYPES

	PROPRIETARY			FIDUCIARY			DEBT SERVICE		
REVENUES	WATER	PARKING	TOTAL	POLICE	FIRE	TOTAL	DEBT SERVICE	CAPITAL REPLACEMENT	TOTAL
PROPERTY TAXES									
CITY WIDE							**$14,766,654**		$14,766,654
LESS, PROVISION FOR ABATEMENT							**$14,766,654**		14,766,654
LESS, PROVISION FOR UNCOLLECTABLE TAXES									0
NET TAX LEVY							**0**		0
TAX LEVY REIMBURSEMENTS									
TOTAL PROPERTY TAXES							**0**		0
INTERGOVERNMENTAL	**$2,000,000**						**1,179,028**	**1,800,000**	2,979,028
SERVICE CHARGES	**31,204,112**		$31,204,112						
FINES AND PENALTIES		**$387,300**	387,300						
REVENUE, RENTS & INTEREST	**200,000**	**1,447,300**	1,647,300	**$5,762,600**	**$5,104,541**	**$10,867,141**			
FAIR VALUE ADJUSTMENT				**5,000,000**	**2,000,000**	**7,000,000**			
OTHER REVENUE								**80,000**	80,000
MEMBER CONTRIBUTIONS				**2,157,400**	**2,004,600**	**4,162,000**			
MISCELLANEOUS	**85,000**	**25,800**	110,800	**0**	**0**	**0**	**0**		0
TOTAL REVENUES	33,489,112	1,860,400	33,349,512	**12,920,000**	**9,109,141**	**22,029,141**	**1,179,028**	**1,880,000**	3,059,028
OTHER ADDITIONS									
TRANSFERS	**131,369**	**54,200**	185,569	**9,942,265**	**11,738,231**	**21,680,496**	**13,587,626**	**3,884,606**	17,472,232
TOTAL REVENUES & ADDITIONS	33,620,481	1,914,600	33,535,081	**22,862,265**	**20,847,372**	**43,709,637**	**14,766,654**	**5,764,606**	20,531,260
APPROPRIATION	**27,060,591**	**2,927,700**	29,988,291	**20,257,850**	**20,853,490**	**41,111,340**	**14,609,015**	**6,046,303**	20,655,318
NON-APPROPRIATION EXPENSES									
LEGAL REQUIREMENT FOR DEBT SERVICE							**4,673,242**		4,673,242
PROJECTED EXPENDITURES AND TRANSFERS	27,060,591	2,927,700	29,988,291	**20,257,850**	**20,853,490**	**41,111,340**	**19,282,257**	**6,046,303**	25,328,560
PROJECTED EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	6,559,890	(1,013,100)	3,546,790	**2,604,415**	**(6,118)**	**2,598,297**	**(4,515,603)**	**(281,697)**	(4,797,300)
BEGINNING BALANCE, JANUARY 1	**163,671,345**	**10,728,991**	174,400,336	**212,121,169**	**174,381,745**	**386,502,914**	**8,118,889**	**589,597**	8,708,486
ENDING BALANCE, DECEMBER 31	$170,231,235	$9,715,891	$177,947,126	**$214,725,584**	**$174,375,627**	**$389,101,211**	**$3,603,286**	**$307,900**	$3,911,186

CITY OF ROCKFORD, ILLINOIS
2021 BUDGET
DEBT SERVICE 2020-2026

REVENUES	2020	2021	2022	2023	2024	2025	2026
PT TAXES-CITY	$0	$0	$0	$0	$0	$0	$0
UNCOLLECTIBLE	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
ABATEMENTS-EXEMPT							
TIF DISTRICTS	1,247,413	1,068,573	1,182,900	543,950	234,200	222,794	241,294
WATER	4,672,869	4,673,242	4,694,743	4,662,242	4,671,942	4,637,036	3,554,386
SALES TAX	1,500,193	1,500,867	1,494,925	1,497,186	1,502,259	1,499,758	1,499,706
REDEVELOPMENT/TOURISM	822,125	822,125	816,075	824,175	820,875	821,525	820,975
OTHER	3,964,859	2,843,228	2,828,720	2,847,609	2,843,286	2,830,355	2,825,156
	12,207,458	10,908,035	11,017,363	10,375,162	10,072,562	10,011,468	8,941,517
ABATEMENTS-TAXABLE							
TIF DISTRICTS	274,308	264,300	274,000	262,200	0	0	0
SALES TAX	0	0	0	0	0	0	0
REDEVELOPMENT	2,098,473	2,432,572	2,430,193	2,431,563	2,425,433	2,428,308	2,427,953
PARKING	238,958	253,968	165,338	160,343	150,010	144,745	134,220
OTHER	904,125	907,780	905,943	0	0	0	0
	3,515,863	3,858,619	3,775,473	2,854,105	2,575,443	2,573,053	2,562,173
TOTAL REVENUES	15,723,321	14,766,654	14,792,836	13,229,267	12,648,005	12,584,520	11,503,690
DEBT SERVICE							
2750 07 6.3 METRO	354,025	0	0	0	0	0	0
2870 09D1 1.35 SPRINGFIELD	160,663	154,413	147,975	166,350	158,250	0	0
2880 09D2 0.35 EAST RIVER	34,313	33,063	31,775	55,450	52,750	0	0
7500 3.4M 10A GOBA WATER	0	228,125	223,250	268,000	261,000	253,500	246,000
7500 40.8 IEPA WATER	2,438,437	2,438,438	2,438,436	2,438,437	2,438,436	2,438,436	2,438,436
2950 12C 0.93 SPRINGFIELD CORNERS TIF 2002D	125,150	127,750	0	0	0	0	0
2980 14A 5.42 FIRE STATION 3	381,944	385,044	382,844	380,494	382,994	385,194	382,094
2990 14H 1.85 S RKFD TIF	355,350	0	0	0	0	0	0
2020 14A4 1.25189 NORTH MAIN TIF	140,150	141,400	132,500	128,750	0	0	0
2030 14A .413762 LINCOLNWOOD 2 TIF	56,824	80,382	76,341	0	0	0	0
2040 14A 1.487043 SPRINGFIELD CORNERS TIF	202,484	221,703	210,926	252,350	0	0	0
2050 14A 1.390547 RIVER OAKS TIF	313,944	0	0	0	0	0	0
2060 14A 1.306421 GARRISON TIF	128,048	175,165	167,082	259,400	0	0	0
2120 14C 12.9 METRO	1,264,791	1,266,585	1,265,064	1,265,060	1,266,765	1,259,740	1,264,330
2150 15A 16.52 INGERSOLL	823,525	827,925	826,725	825,075	827,975	825,275	827,125
7020 15A 6.315 MVPS CONCOURSE	443,738	445,938	447,838	444,438	445,888	447,038	447,888
2130 16A POLICE DISTRICTS	1,115,628	1,115,149	1,118,023	1,114,431	1,114,192	1,117,065	1,117,664
7020 16A .65 MVPS CONCOURSE	49,097	49,076	49,202	49,044	49,033	49,160	49,186
2131 16A 1.625 HOPE 6 TIF	238,000	253,750	243,250	237,750	252,000	0	0
2132 16A .705 PRESTON CENTRAL TIF	75,656	98,156	94,406	90,656	86,906	83,156	80,813
2133 16A 1.81 LIBRARY	239,488	230,738	221,988	213,238	229,488	224,488	213,081
2134 16A .304 RIVER NORTH TIF	35,186	34,014	32,853	31,709	30,459	30,209	28,396
2135 16A .956 MAIN WHITMAN TIF	84,608	82,030	79,440	126,835	121,835	120,835	113,585
7500 10 3.4 WATER	233,000	0	0	0	0	0	0
7500 16B REFUND 05B, 06A, 07D GOBAR WATER	1,396,250	1,361,250	1,360,500	1,332,250	1,307,750	1,326,750	1,297,000
2755 18A REFUND 2007A FUND 2750 GOBA METRO	109,200	454,200	455,400	451,000	456,200	455,600	454,400
2855 18C2 REFUND 2009B-2850 GOBA GTPTIF	123,360	119,895	116,325	107,650	103,950	0	0
2865 18C3 REFUND 2009C-2860 TGOBAR METRO	835,203	831,888	1,167,508	1,165,133	1,164,798	1,165,693	1,163,978
7020 18C1 REFUND 2008C TGOBA PARK	157,768	153,973	170,063	165,338	160,343	150,010	144,745
7500 18B REFUND 2008A GOBA WATER	664,056	645,056	651,056	656,056	655,056	653,256	655,600
2162 2019A POLICE EVIDENCE FACILITY	548,736	547,400	547,000	546,200	545,000	548,400	546,200
2163 2019B CONVENTION CENTER	903,406	904,125	907,780	905,943	908,156	904,737	905,414
7020 2019B PARKING LOT PROJECT	0	84,986	83,905	0	0	0	0
3610 2020 POLICE SETTLEMENT	1,114,307	1,117,400	1,117,200	1,115,800	1,118,200	1,114,200	1,114,000
	15,146,334	14,609,014	14,766,654	14,792,836	14,137,423	13,552,741	13,489,934
	576,987	157,640	26,182	(1,563,569)	(1,489,418)	(968,221)	(1,986,244)

CITY OF ROCKFORD, ILLINOIS
EQUALIZED ASSESSED VALUATIONS, LEVIES, AND TAX RATES
(RATES ARE DOLLARS PER ONE HUNDRED EAV)
(YEARS ARE LEVY YEARS, NOT COLLECTION YEARS)

FUND	2018 ACTUAL	2019 LEVY	2020-2019 CHANGE	2020 REQUEST	2020 ESTIMATED RATES
TAX LEVIES FOR OPERATIONS					
GENERAL FUND					
CORPORATE	$6,272,591	$2,129,955	(2,109,955)	$20,000	0.0012
POLICE PROTECTION	8,602,617	9,670,000	530,000	10,200,000	0.5974
POLICE PENSION	7,067,033	8,237,955	838,728	9,076,683	0.5316
SCHOOL CROSSING	63,079	63,000	0	63,000	0.0037
FIRE PROTECTION	8,602,617	9,670,000	530,000	10,200,000	0.5974
FIRE PENSION	7,461,314	8,359,889	1,175,955	9,535,844	0.5585
FIRE PENSION-93-69	0	1,285,852	(123,465)	1,162,387	0.0681
JUDGMENTS	1,013,652	1,092,773	(92,773)	1,000,000	0.0586
STREET & BRIDGE	1,434,758	1,615,000	(905,642)	709,358	0.0415
SANITARIUM	0	165,000	0	165,000	0.0097
TOTAL GENERAL FUND	40,517,661	42,289,424	(157,152)	42,132,272	2.4677
LIBRARY	7,022,010	7,096,000	0	7,096,000	0.4156
LIBRARY-MAINTENANCE	281,116	284,000	0	284,000	0.0166
IMRF PENSION	3,152,849	2,984,136	48,455	3,032,591	0.1776
UNEMPLOYMENT TAX	137,628	39,803	1,289	41,092	0.0024
WORKMEN'S COMPENSATION	2,623,784	2,792,353	107,298	2,899,651	0.1698
AUDITING	184,949	81,890	110	82,000	0.0048
LEVIES-OPERATIONS	53,919,997	55,567,606	0	55,567,606	3.2545
LEVIES DEBT SERVICE		48,187,606		48,187,606	2.8223
EXISTING DEBT	0	0	0	0	0.0000
LEVIES DEBT SERVICE	0	0	0	0	0.0000
TOTAL TAX LEVIES	53,919,997	55,567,606	0	55,567,606	
LESS, TOWNSHIP ROAD AND BRIDGE	928,822	1,023,111	1,286	1,024,397	0.0600
		47,164,495		47,163,209	
CITY ONLY (NO LIBRARY)					2.7623
CITY ONLY PLUS DEBT					2.8223
ESTIMATED TC EXTENSION	45,688,049	45,878,643		46,000,822	(0.0085)
TAX EXTENSION LIMIT (CAP)	44,304,199	46,170,565		48,145,799	
NOT CAPPED					
GF BUDGET		47,164,495			
		291,922			
CITY TAX RATE					
OPERATIONS	3.0262	2.9370			
DEBT SERVICE	0.0000	0.0000			
CITY TAX RATE	3.0262	2.9370			

CITY OF ROCKFORD, ILLINOIS
2021 BUDGET
SCHEDULE OF TRANSFERS AND PURCHASE OF SERVICES

TRANSFER FROM	TRANSFER TO									
	GENERAL	CAPITAL PROJECT	PROPERTY	EQUIPMENT	WATER	POLICE PENSION	FIRE PENSION	HEALTH INSURANCE	WORK COMP	INFO TECH
GENERAL		**2,500,000**	**2,507,600**	**2,841,450**	**131,369**	**9,942,265**	**11,738,231**	**15,304,250**	**2,899,994**	**3,508,726**
GENERAL-TRAFFIC										
INFO TECHNOLOGY	**43,100**		**53,790**	**340**				**89,960**	**1,417**	
911 COMM								**971,620**	**11,882**	**101,710**
MOTOR FUEL TAX	**2,500,000**	**3,575,000**								
CAPITAL PROJECT	**1,639,536**		**172,480**	**44,670**				**406,120**	**21,280**	**70,860**
PARKING	**229,006**		**141,180**	**24,710**				**66,560**	**7,781**	**1,520**
PW BLDG MT	**186,100**		**24,580**	**75,790**				**207,480**	**44,269**	**22,080**
PW EQUIP MT	**84,100**		**122,920**	**32,520**				**181,480**	**30,915**	**22,530**
WATER	**2,768,806**		**350,785**	**695,040**				**1,269,580**	**171,496**	**340,030**
BLOCK GRANT			**12,040**	**3,620**				**83,200**	**4,491**	**50,460**
REDEVELOPMENT	**261,500**		**167,700**							
TIF-RIVER EAST										
TIF-AIRPORT 2										
TIF-LINCOLNWOOD #2										
TIF-SPRINGFIELD CORNERS										
TIF-NORTH MAIN										
TIF-RKFD GLOBAL PARK 1	**130,900**									
TIF-RKFD GLOBAL PARK 3										
TIF-GARRISON										
TIF-HOPE 6										
TIF-STATE ALPINE	**20,000**									
TIF-RIVER NORTH										
TIF-MAIN WHITMAN										
TIF-JACKSON SCHOOL	**15,000**									
TIF-PRESTON CENTRAL										
TIF-MULFORD STATE	**20,000**									
HUMAN SERVICES			**55,320**	**50,000**				**1,381,380**	**9,516**	**355,780**
LIBRARY			**70,621**					**888,168**	**15,443**	
POLICE PENSION	**88,620**									
FIRE PENSION	**84,120**									
IMRF PENSION	**3,032,591**									
WK COMP-PERS	**118,100**									
HEALTH	**207,140**		**151,045**							
WORK COMP	**118,100**									
JUDGMENTS	**505,780**									
	12,052,499	6,075,000	3,830,061	3,768,140	131,369	9,942,265	11,738,231	20,849,798	3,218,484	4,473,696

CITY OF ROCKFORD, ILLINOIS
2021 BUDGET
SCHEDULE OF TRANSFERS AND PURCHASE OF SERVICES

TRANSFER FROM

	RISK MGMT	DEBT SERVICE	CAPITAL REPLACEMENT	TIF-GLOBAL TP2	911 COMM	MVPS	TOTAL
GENERAL	**1,299,122**	**3,162,593**	**3,884,606**		**5,156,578**	**77,972**	64,954,756
GENERAL-TRAFFIC						**54,300**	**54,300**
INFO TECHNOLOGY	**6,820**					**3,410**	**198,837**
911 COMM	**18,460**						**1,103,672**
MOTOR FUEL TAX							**6,075,000**
CAPITAL PROJECT	**210,400**					**14,868**	**2,580,214**
PARKING	**6,850**	**271,993**				**2,478**	**752,078**
PW BLDG MT	**152,480**					**1,652**	**714,431**
PW EQUIP MT	**13,360**						**487,825**
WATER	**203,290**	**4,672,870**					**10,471,897**
BLOCK GRANT	**14,700**					**4,092**	**172,603**
REDEVELOPMENT		**4,168,227**					**4,597,427**
TIF-RIVER EAST		**55,450**					**55,450**
TIF-AIRPORT 2		**346,772**					**346,772**
TIF-LINCOLNWOOD #2		**76,341**					**76,341**
TIF-SPRINGFIELD CORNERS		**358,901**					**358,901**
TIF-NORTH MAIN		**132,500**					**132,500**
TIF-RKFD GLOBAL PARK 1		**116,800**		**107,372**			**355,072**
TIF-RKFD GLOBAL PARK 3				**29,700**			**29,700**
TIF-GARRISON		**167,083**					**167,083**
TIF-HOPE 6		**243,250**					**243,250**
TIF-STATE ALPINE							**20,000**
TIF-RIVER NORTH		**32,853**					**32,853**
TIF-MAIN WHITMAN		**79,440**					**79,440**
TIF-JACKSON SCHOOL							**15,000**
TIF-PRESTON CENTRAL		**94,406**					**94,406**
TIF-MULFORD STATE							**20,000**
HUMAN SERVICES	**121,220**					**682**	**1,973,898**
LIBRARY		**230,738**				**25,969**	**1,230,939**
POLICE PENSION							**88,620**
FIRE PENSION							**84,120**
IMRF PENSION							**3,032,591**
WK COMP-PERS							**118,100**
HEALTH							**358,185**
WORK COMP							**118,100**
JUDGMENTS							505,780
	2,046,702	14,210,217	3,884,606	137,072	5,156,578	185,423	101,700,141

CITY OF ROCKFORD, ILLINOIS
2020 RESULTS OF OPERATIONS (UNAUDITED)
2021 BUDGET

FUND	BEGINNING BALANCE 1/1/2020	REVENUES	EXPENDITURES EXPENSES	EXCESS (DEFICIT)	ENDING BALANCE 12/31/2020
GENERAL-OPERATING	$39,840,215	$168,631,274	$168,320,360	$310,914	$40,151,129
SPECIAL REVENUE					
MOTOR FUEL TAX	10,694,102	6,075,000	6,075,000	0	10,694,102
COMMUNITY DEVELOPMENT	14,405	3,212,253	3,200,330	11,923	26,328
REDEVELOPMENT TAX	1,479,281	6,712,063	8,392,277	(1,680,214)	(200,933)
TOURISM PROMOTION TAX	969,457	0	0	0	969,457
TAX INCREMENT DISTRICTS	(9,813,638)	5,306,327	3,222,644	2,083,683	(7,729,955)
HUMAN SERVICES	1,519,384	15,388,715	14,942,647	446,068	1,965,452
LIBRARY	11,605,308	8,253,527	8,253,527	0	11,605,308
DEBT SERVICE	9,487,451	8,084,773	8,084,773	0	9,487,451
CAPITAL REPLACEMENT	670,568	5,764,606	6,046,303	(281,697)	388,871
CAPITAL PROJECT	24,307,524	34,850,945	35,405,856	(554,911)	23,752,613
ENTERPRISE					
WATER SYSTEM	163,671,340	33,620,481	27,060,591	6,559,890	170,231,230
PARKING SYSTEM	10,728,991	2,081,000	2,927,700	(846,700)	9,882,291
INTERNAL SERVICE					
PUBLIC WORKS PROPERTY	2,930,019	3,863,940	3,739,828	124,112	3,054,131
PUBLIC WORKS EQUIPMENT	1,150,586	3,787,140	3,717,957	69,183	1,219,769
PUBLIC WORKS CENTRAL STORES	391,316	0	0	0	391,316
911 COMMUNICATIONS	0	6,423,949	6,423,949	0	0
IMRF PENSION	98,239	6,371,249	6,361,250	9,999	108,238
UNEMPLOYMENT INSURANCE	81,022	52,662	50,502	2,160	83,182
WORKER'S COMPENSATION	507,543	3,292,522	3,239,100	53,422	560,965
RISK MANAGEMENT	(17,060,007)	2,367,063	2,883,814	(516,751)	(17,576,758)
INFORMATION TECHNOLOGY	2,829,134	6,139,566	5,582,087	557,479	3,386,613
HEALTH INSURANCE	1,203,175	23,978,180	23,682,725	295,455	1,498,630
PENSION					
POLICE PENSION	212,121,169	22,862,265	20,257,850	2,604,415	214,725,584
FIRE PENSION	174,381,745	20,847,372	20,853,490	(6,118)	174,375,627

CITY OF ROCKFORD, IL
2021 BUDGET
SUMMARY OF THREE YEAR EXPENSES AND REVENUES

	2018 ACTUAL REVENUE	2018 ACTUAL EXPENSE	2018 EXCESS (DEFICIT)	2019 ACTUAL REVENUE	2019 ACTUAL EXPENSE	2019 EXCESS (DEFICIT)	2020 ESTIMATED REVENUE	2020 ESTIMATED EXPENSE	2020 EXCESS (DEFICIT)	2021 BUDGETED REVENUE	2021 BUDGETED EXPENSE	2021 EXCESS (DEFICIT)
GENERAL-OPERATING	146,152,012	142,524,333	3,627,680	161,160,249	160,615,637	544,612	163,659,603	163,743,305	(83,702)	168,631,274	168,320,360	310,914
SPECIAL REVENUE												
MOTOR FUEL TAX	4,080,851	4,567,270	(486,419)	5,162,698	2,524,280	2,638,418	6,075,000	6,075,000	-	6,075,000	6,075,000	-
SANITATION	12,589,799	12,647,792	(57,993)	(224)	-	(224)	-	-	-	-	-	-
COMMUNITY DEVELOPMENT	3,264,853	4,725,159	(1,460,305)	3,417,742	2,745,878	671,864	3,212,253	3,219,411	(7,158)	3,212,253	3,200,330	11,923
REDEVELOPMENT TAX	7,042,111	5,294,033	1,748,078	5,693,965	6,410,543	(716,578)	5,984,692	5,184,976	799,716	6,712,063	8,392,277	(1,680,214)
TOURISM PROMOTION TAX	2,264,959	2,294,526	(29,567)	2,121,648	2,216,499	(94,851)	2,264,500	2,264,500	-	-	-	-
TAX INCREMENT DISTRICTS	3,457,650	4,213,495	(755,846)	3,722,438	4,531,109	(808,671)	4,104,727	3,427,834	676,893	5,306,327	3,222,644	2,083,683
HUMAN SERVICES	20,130,574	16,811,513	3,319,061	15,083,360	16,663,482	(1,580,122)	-	-	-	-	-	-
TUBERCULOSIS SANITARIUM	160,801	152,618	8,183	121,646	82,434	39,212	-	-	-	-	-	-
LIBRARY	9,279,208	8,559,972	719,236	9,702,771	8,748,185	954,586	13,090,040	13,179,750	(89,710)	8,253,527	8,253,527	-
OTB SPECIAL PROJECTS	67,984	67,615	369	52,664	-	52,664	-	-	-	-	-	-
RMAP PLANNING	1,395,013	1,206,597	188,416	(13,965)	-	(13,965)	-	-	-	-	-	-
DEBT SERVICE	23,351,492	25,186,963	(1,835,472)	8,655,871	1,106,984	7,548,886	-	7,197,538	(7,197,538)	-	8,084,773	(8,084,773)
CAPITAL REPLACEMENT	3,107,340	3,218,489	(111,149)	3,495,669	3,925,155	(429,486)	5,009,111	5,397,962	(388,851)	5,764,606	6,046,303	(281,697)
CAPITAL PROJECT	28,899,473	28,944,394	(44,921)	21,164,991	16,999,042	4,165,948	36,630,312	36,630,312	-	34,850,945	35,405,856	(554,911)
ENTERPRISE												
WATER SYSTEM	31,662,072	25,275,861	6,386,211	30,085,251	22,031,323	8,053,928	30,803,931	26,584,813	4,219,118	33,620,481	27,060,591	6,559,890
PARKING SYSTEM	3,058,449	3,012,990	45,459	1,364,615	3,634,448	(2,269,832)	2,101,700	2,941,044	(839,344)	2,081,000	2,927,700	(846,700)
INTERNAL SERVICE												
PUBLIC WORKS PROPERTY	3,640,757	3,061,953	578,804	3,682,691	3,130,960	551,731	3,782,851	3,673,131	109,720	3,863,940	3,739,828	124,112
PUBLIC WORKS EQUIPMENT	4,163,782	3,656,176	507,607	3,635,358	3,626,701	8,657	3,837,750	3,750,061	87,689	3,787,140	3,717,957	69,183
PUBLIC WORKS CENTRAL STORES	473,583	485,155	(11,573)	475,661	436,143	39,518	497,520	497,439	81	-	-	-
911 COMMUNICATIONS	5,675,702	5,722,470	(46,768)	4,740,849	6,082,939	(1,342,091)	6,361,206	6,361,206	-	6,423,949	6,423,949	-
IMRF PENSION	6,727,109	6,719,478	7,631	5,721,311	5,889,515	(168,204)	6,024,809	6,014,809	10,000	6,371,249	6,361,250	9,999
UNEMPLOYMENT INSURANCE	201,452	954,966	(753,514)	52,074	29,522	22,551	51,946	49,686	2,260	52,662	50,502	2,160
WORKER'S COMPENSATION	3,596,285	4,498,382	(902,097)	3,158,557	1,989,291	1,169,266	3,202,030	3,122,855	79,175	3,292,522	3,239,100	53,422
AUDITING	191,751	191,751	-	-	-	-			-	-	-	-
RISK MANAGEMENT	1,980,177	2,879,692	(899,515)	1,992,195	2,589,036	(596,841)	2,176,743	2,701,180	(524,437)	2,367,063	2,883,814	(516,751)
INFORMATION TECHNOLOGY	3,869,890	3,793,672	76,218	4,252,155	3,861,297	390,858	5,905,878	5,346,060	559,818	6,139,566	5,582,087	557,479
HEALTH INSURANCE	21,405,479	21,621,717	(216,239)	21,357,247	21,385,009	(27,761)	23,565,110	21,667,057	1,898,053	23,978,180	23,682,725	295,455
PENSION												
POLICE PENSION	3,959,366	18,201,082	(14,241,716)	21,083,238	17,214,066	3,869,172	22,055,555	19,863,250	2,192,305	22,862,265	20,257,850	2,604,415
FIRE PENSION	6,125,710	19,237,506	(13,111,795)	18,589,165	17,955,797	633,368	19,805,911	20,816,300	(1,010,389)	20,847,372	20,853,490	(6,118)
	361,975,683	379,727,621	(17,751,939)	359,731,891	336,425,277	23,306,614	370,203,178	369,709,479	493,699	374,493,384	373,781,913	711,471

FINANCIAL POLICES: GENERAL STATEMENTS
CITY OF ROCKFORD, ILLINOIS

1. The City of Rockford shall prepare a five year financial plan that is updated and approved annually by the City Council by March 31. An ad hoc advisory committee of community representatives will assist the City by reviewing the five-year expense and revenue projections and by making recommendations for changes in financial policy.

2. The City of Rockford shall intensify its efforts to retain and create jobs as well as expand the property tax base by providing Industrial Development Bonds, obtaining Urban Development Action Grants, providing low interest loans, and offering other such assistance to businesses and industries.

3. Recognizing that short-term borrowing is an acceptable fiscal procedure to be used when the fiscal needs of the City dictate, the City shall reduce or eliminate its dependence on short-term borrowing by maintaining adequate fund and cash balances.

The City will maintain a general fund balance at a level sufficient to provide for:

A. The reduction or elimination of short-term borrowing for operating expenses.

B. Meeting cash flow requirements, temporary short falls in revenue or emergency expenditure demands.

The minimum level of the General Fund balance shall be:

A. Fifty percent of the property tax levy of the current fiscal year, and;

B. Six percent of the elastic tax revenue sources (sales, income, and replacement taxes).

The City's cash balances policy is:

4. To ensure that adequate cash balances are available to meet the City's anticipated disbursements, prior to budget deliberations; the Finance Department will annually develop cash flow analysis and recommend cash balance goals at specific points in time to meet those disbursements.

5. For 1988 and years thereafter, a minimum cash balance equal to 70% of those levies that support the General Fund is recommended to be in effect at the beginning of the City's fiscal year, January 1. In addition, necessary cash balances will be maintained for unusual, non-budgeted encumbrances, and balances accrued for the extra payroll occurring every eleven years.

6. Investment of City funds shall be made in accordance with written polices adopted by the City Council on February 18, 1985.

7. The City of Rockford shall plan, develop, and adopt a Five-Year Capital Improvement Program (CIP) annually in conjunction with the five-year operating budget. Citizen input shall be obtained in the development of the program, and after adoption by the City Council, the five-year plans shall be communicated to the public.

FINANCIAL POLICES: CAPITAL IMPROVEMENT PROGRAM
CITY OF ROCKFORD, ILLINOIS

1. The Capital Improvement Plan shall identify projects, their costs and the revenue sources and amounts needed to finance them.

2. The Capital Improvement Program will be financed by borrowing, i.e., obligating future revenues, or the 'pay-as-you-go' method. This decision will be based on the following factors:

   a. Type of Project - The projected useful life of the project will be a determinant. The longer the life of the project, the greater justification for borrowing.

   b. Cost of the Project - The larger the cost of the project, the greater justification for borrowing.

   c. Funding Source - The degree of certainty that exists on the future level and availability of a particular source is a factor.

   d. Fund Availability - If adequate fund balances are available, there is less justification for borrowing.

   e. City Financial Position - Issues such as the existing level of long-term indebtedness of the City, and overall financial condition, should be considered when borrowing.

   f. Municipal Bond Market - Status of the market condition, i.e., interest rates, marketability of bonds, and terms.

3. Schedules will be created for planning ongoing capital replacement in enterprise funds and the funding program to refinance them. These schedules shall be integrated into the Capital Improvement Program.

4. The City shall utilize such debt instruments as are necessary to carry out the Capital Improvement Program.

5. The Capital Improvement planning process will include all revenue sources that are available for capital expenditure. These shall include the following:

    a. Property Tax
    b. Motor Fuel Tax
    c. Gas and Diesel tax
    d. Redevelopment Fund tax
    e. Water Revenues
    f. Parking Revenues
    g. Community Development Block Grants
    h. Special Service Tax Revenues
    i. Tax Increment Financing
    j. Special Assessment Revenues
    k. Federal Aid to Urban Areas Funds
    l. Special Bridge Replacement Funds
    m. Other Federal, State or Local sources of revenue

6. For General Obligation Debt, the City will maintain a debt to assessed value ratio that is 20% more stringent than the state debt limit.

7. These guidelines shall be followed for the following funding sources:

    a. Motor Fuel Tax

        1. No more than 50% of the estimated annual revenue shall be obligated for long-term debt financing.

        2. A portion of the annual revenue shall be used for construction/reconstruction projects.

        3. A portion of the annual revenue shall be used for resurfacing each year.

    b. Gas and Diesel Tax - After debt service and collection cost the remaining annual revenue should be used for annual street resurfacing (Expired 12/31/85).

8. Where feasible, the City shall use all sources of revenue available before using local property tax funds. Where funding sources (i.e., MFT, federal, etc.) carry strict requirements and restrictions that are not considered in the best interest of the City, the City shall utilize its own resources to achieve local objectives through local control.

9. The City shall give priority to those projects that create demonstrated savings and/or revenue in the annual operating budget.

10. Capital funds may be used to incur expenses to analyze the condition of the City's infrastructure, i.e., road and bridge inspection.

11. Where possible, the City will use revenue or other self-supporting bonds instead of general obligation bonds.

12. The length of the term of the bonds will not exceed the useful life of the assets and will be matched as closely as possible to bond buyer preference.

13. The City will not use long-term debt for current operations.

14. The City will make an effort to obtain an 'A' rating by the end of 1987 (achieved July 18, 1986) and an 'AA' rating by the end of 1995. The City currently has an A1 rating.

FINANCIAL POLICES: INVESTMENTS
CITY OF ROCKFORD, ILLINOIS
October, 1998

I. Policy

It is the policy of the City of Rockford to invest Public Funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of Public Funds.

II. Scope

This Investment Policy applies to the investment activities of all funds of the City of Rockford, except for the Police Pension Fund and the Fire Pension Fund, which are subject to the order of the Board of Trustees of each respective fund. All financial assets of other funds, including the General Fund, Special Revenue Funds, Capital Project Funds, Debt Service Funds, Special Assessment Funds, Enterprise Funds, Trust and Agency Funds, and other funds that may be created from time to time, shall be administered in accordance with the provisions of this policy.

III. Objective

The primary objective, in priority order of the City of Rockford investment activities shall be:

1. **Safety:**

Safety of principal is the foremost objective of the investment program. Investments of the City of Rockford shall be undertaken in a manner that seeks to insure the preservation of capital in the portfolio.

A. Credit Risk:

Credit Risk is the risk of loss due to the failure of the security issuer or backer. Credit risk may be mitigated by:

- Limiting investments to the safest types of securities
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which an entity will do business, and
- Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

B. Interest Rate Risk:

Interest rate risk is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. Interest rate risk may be mitigated by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and
- By investing operating funds primarily in shorter-term securities.

2. **Liquidity:**

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity).

3. Return on Investments:

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

1) a declining credit security could be sold early to minimize loss of principal;
2) a security swap would improve the quality yield, or target duration in the portfolio; or
3) liquidity needs of the portfolio require that the security be sold.

IV. Standards of Care

1. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business.

They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the [entity].

3. Delegation of Authority

Authority to manage the City of Rockford's investment program is granted to the Finance Director and derived from the state statutes.

Responsibility for the operation of the investment program is hereby delegated to the Finance Director, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: selection of broker/dealers and financial institutions, safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking service contracts. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The Finance Director may from time to time amend the written procedures in a manner not inconsistent with this policy or with state statutes.

The responsibility for investment activities of the Fire Pension Fund and the Police Pension Fund rests with the Board of Trustees of each fund, as stated in the state statute.

V. Safekeeping and Custody

1. Authorized Financial Dealers and Institutions

A list will be maintained of financial institutions authorized to provide investment services. The City will maintain operating and investment accounts in the financial institutions within the City of Rockford whenever possible. However, the City may approve qualified depositories regardless of location. In addition, a list also will be maintained of approved security broker/dealers selected by creditworthiness (e.g., a minimum capital requirement of $10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule), and have offices in the State of Illinois.

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements
- Proof of National Association of Securities Dealers (NASD) certification
- Proof of state registration
- Completed broker/dealer questionnaire
- Certification of having read and understood and agreeing to comply with the [entity's] investment policy

An annual review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the Finance Director.

2. Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the [entity] are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgments by management.

Accordingly, the Finance Director shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures. The internal controls shall address the following points:

- Control of collusion
- Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers
- Development of a wire transfer agreement with the lead bank and third-party custodian

3. Delivery vs. Payment

All trades, where applicable, will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution before the release of funds. Securities will be held by a third-party custodian as evidenced by safekeeping receipts.

VI. Suitable Investments

1. Investment Types

The City may invest in any type of security allowed for in Illinois statutes regarding the investment of public funds for non home rule municipalities. Approved investments include:

- Bonds, notes, certificates of indebtedness, treasury bills, treasury strips or other securities, including obligation of the Governmental National Mortgage Association, which are guaranteed by the full faith and credit of the government of the United States of America, or other similar obligations of the United States of America or its agencies.
- Interest bearing savings accounts, interest bearing certificates of deposit or interest bearing time deposits or any other investment constituting direct obligations of any institution as defined by the Illinois Banking Act and is insured by the Federal Deposit Insurance Corporation.
- Illinois Public Treasurer's Investment Pool
- Short-term obligations of corporations (commercial paper) organized in the United States with assets exceeding $500 million and rated at the time of purchase at the highest classification established by at least two standard rating services. Must mature within 180 days from the date of purchase. Such purchase may not exceed 10% of the corporation's outstanding obligations and no more than 25% of the City's funds may be invested in commercial paper.
- Short-term discount obligations of the Federal National Mortgage Association or in shares or other forms of securities legally by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States. Investments may be made only in those savings and loan associations of which the shares, or investment certificates are insured by the Federal Deposit Insurance Corporation.
- Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market fund is limited to obligations described in Paragraph 1 above and to agreements to repurchase such obligations.

2. Collateralization

Effective with purchases after January 1, 1999, collateralization will be required on Certificates of Deposit. In order to anticipate market changes and provide a level of security for the funds, the amount of collateral will be at least 110% of

the total investment less the amount insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation (currently $100,000.00).

All securities, pledged as collateral, shall be placed for safekeeping in a custodial account at a Federal Reserve Bank, a trust department of a commercial bank, or through another financial institution not owned or controlled by the depository institution or its holding company.

The City will accept any of the following securities as collateral:

- Negotiable obligations of the United States Government; or
- Negotiable obligations of any agency or instrumentality of the United States Government guaranteed by the full faith and credit of the United States Government; or
- Negotiable obligations of the State of Illinois.

Collateral agreements will preclude the release of the pledged assets without an authorized signature from the City of Rockford, but they will allow for an exchange of collateral equal to or greater in value.

VII. Investment Parameters

1. Diversification

The City shall diversify its investments and may use the following investment categories and percentages as a guide in establishing actual limits:

a)	U.S. Treasury Securities	Not to exceed 50% of Portfolio
b)	U.S. Government Agencies and Instrumentalities of Government Sponsored Corporation	Not to exceed 50% of Portfolio
c)	Certificates of Deposit of Financial Institutions	Not to exceed 50% of Portfolio
d)	Certificates of Deposit of any One Financial Institution	Not to exceed 20% of Portfolio
e)	Commercial Paper	Not to exceed 25% of Portfolio
f)	Illinois Public Treasurers Investment Pool or other Money Market Securities	Not to exceed 50% of Portfolio
g)	Securities purchased for Interest Rate Play	Not to exceed 25% of Portfolio

2. Maximum Maturities

To the extent possible, the City of Rockford will attempt to match its investments with anticipated cash flow requirements. We recognize that there is a permanent part of the portfolio, and when the increase in return for extending maturities is compelling, the Finance Director may consider extending a segment of the portfolio into longer-term maturities. The maximum maturity for City investments shall be fifteen (15) years. The average maturity of the total portfolio shall not exceed five (5) years.

VIII. Reporting

1. Methods

The Finance Director shall prepare an investment report at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner that will allow the [entity] to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the Mayor and City Council. The report will include the following:

- Listing, by investment type, of individual securities held at the end of the reporting period.
- Listing of investments by maturity date.
- Percentage of the total portfolio which each type of investment represents.
- Percentage of the total portfolio by financial institution/broker dealer.

2. Performance

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio, taking into account the City's investment constraints and cash flow needs, should obtain a market average rate of return during a market/economic environment of stable interest rates.

The City's investment strategy is passive, but the Finance Director reviews market conditions and is available to take advantage of market opportunities. Given this strategy, the basis used by the Finance Director to determine whether market yields are being achieved shall be the current six-month U.S. Treasury Bill and/or the Average Fed Funds Rate. Since these indices are relatively risk-free benchmarks, they comprise a minimum standard for the portfolio's rate of

return. The investment program shall seek to augment returns above this threshold.

3. Market to Market

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed consistent with the GFOA Recommended Practice on "Mark-to-Market Practices for State and Local Government Investment Portfolios and Investment Pools." *(See GFOA Recommended Practices, Appendix 1.*) In defining market value, considerations should be given to the GASB Statement 31 pronouncement.

IX Policy Considerations

1. Exemption

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

2. Amendments

This policy shall be reviewed on an annual basis. Any changes must be approved by the Finance Director and any other appropriate authority, as well as the individuals(s) charged with maintaining internal controls.

X Attachments

The following documents, as applicable, are attached to this policy:

1. GFOA Recommended Practices
2. List of authorized personnel
3. Relevant investment statutes and ordinances
4. List of authorized Broker/Dealers and Financial Institutions
5. Glossary of Terms

XI Adoption

The City's investment policy shall be adopted by resolution of the City Council.
The Policy shall be reviewed annually by the Finance Director and any modifications made thereto must be approved by the City Council.

This Policy supersedes all prior investment policies.

COMMUNITY PROFILE – ROCKFORD, ILLINOIS

Location

The City of Rockford is located along the Rock River in north central Illinois approximately 90 miles northwest of downtown Chicago and 17 miles south of the Wisconsin border. Rockford is the third largest city in the State of Illinois with a population of 152,871 (2010 Census Bureau estimate). The Rockford, Illinois Metropolitan Statistical Area, which consists of Winnebago, Boone, and Ogle Counties in Illinois, has an estimated population of 402,928 (2010). The City presently encompasses an area of approximately 61.81 square miles, up from 41 square miles in 1980.

History

New England settlers who valued the waterpower of the Rock River founded Rockford. The early village was called Midway because of its location halfway between Galena and Chicago. In 1837, the town became Rockford, named for a shallow place in the river with a rocky bottom where Indian and settlers once crossed. In 1839, it was incorporated as a town and selected as the County seat and by 1852, the town had become a city. Though Rockford's original settlers were from New England, a large Swedish population began settling in Rockford in the early 1850's bringing with them craftsman skills in woodworking and metals. This led to Rockford's first big industry, the furniture industry. A large percentage of the present population in Rockford is of Swedish descent while many other ethnic groups have become permanent members of the Rockford community in the last century.

Other important industries in Rockford before World War I included knitting and farm implements. By the 1920's, many of the industries turned to the production of metal products such as tools, hardware, dies, and fixtures for larger companies. These industries eventually overtook Rockford's traditional industries as the backbone of its economy and proved to be particularly important during World War II. To this day, the local economy is heavily reliant on metal fabrication industries.

Rockford Today

Rockford is the industrial and business hub of the Rock River Valley as well as North Central and Northwestern Illinois. Located just 65 miles northwest of Chicago's O'Hare International Airport and 90 miles east of the Mississippi River, its location allows for easy access to regional, national, and international markets. The economy is still based largely in manufacturing and is the largest fastener product producer (screw, nuts, and bolts) in the United States. Rockford is also one of the largest machine tool centers in the world. Furniture, hardware, farm implements, automobile parts, aviation and space instruments and machinery are among the more than 300 types of products made in Rockford. In 2017, City of Rockford Police Department moved from one centralized Public Safety Building to three districts to better serve its communities and constituents.

City of Rockford

The City of Rockford has a mayor-aldermanic form of government that provides citizens with police, fire, building regulation, community development, human services, public library, water, and public works services. Rockford also serves as the seat of Winnebago County. In 2004, the City of Rockford received the Sports Illustrated 50th Anniversary Sportstown Award for Illinois (only one city per state was chosen). This award is presented to the City that provides a variety of sporting events and also encourages residents to play sports. In 2005, Rockford was designated as a winner for the America In Bloom award for the population category 100,001 –300,000. This award represents recognition by a national campaign and contest that promotes enhancing communities through beautification. Known as the "Forest City", Rockford prides itself on its beautiful tree-lined streets and neighborhoods as well as more than 4,900 acres of parkland. Rockford blends the best of big city living with valuable small town assets. Families enjoy year-round ice skating and fair weather water sports, miles of bike and jogging paths, and some of the most imaginative playgrounds around.

The Arts

The historic Coronado Theatre was restored and opened for a variety of shows, which include plays and concerts. Built in the 1920's, the Coronado has presented top-notch performers on its stage for over seventy years. This project is designed to preserve, rehabilitate, and expand the theatre thereby preserving an important part of the City's history and maintaining it as a major downtown performing arts entertainment venue.

The City is also home to many unique art galleries and museums. The Rockford Art Museum, Storefront Cinema, the Discovery Center, and the Burpee Museum of Natural History are museums located on North Main Street, just north of downtown Rockford. Jane the Nanotyrannus makes her home at the Burpee Museum. Rockford is also home to Midway Village and Museum, the Ethnic Heritage Museum, Tinker Swiss Cottage Museum, Erlander Home Museum, and the Graham-Ginestra House. Other artistic endeavors in the City include the premiere stage theatre in town, the Rockford Dance Company, Charlotte's Web for the Performing Arts and the Rockford Symphony Orchestra.

Recreation

The Rockford Park District serves a 125 square mile area in Winnebago County including virtually the entire City. The District offers an extensive array of physical facilities and recreational programs. The District has 4,552 acres of parks, playgrounds, and facilities which include: five public golf courses; two indoor ice arenas including a twin-rink ice arena in downtown Rockford; four outdoor swimming/recreation centers; the Magic Waters Theme Park; a children's farm; four local museums; one convention center; a Trolley station and Museum; an excursion boat; a 14-mile snowmobile trail through adjacent parks; and a greenhouse, garden, lagoon, and arboretum complex on the Rock River. The District operates a regional activity center called the Sportscore which contains eight lighted slow pitch ball diamonds, twenty soccer fields, playgrounds, bike and jogging paths, sand volleyball courts, boat ramp, three concession buildings, restroom facilities, and a parking lot for 800 vehicles. The Sportscore site totals 105 acres of which 50 acres were purchased and donated to the District by a local industrial concern. The Park District also has Sportscore II, which consists

of a multi-purpose park on 124.2 acres. This facility has twenty additional soccer fields and a two mile jogging path. In addition to Sportscore, Sportscore II, UW Health Sports Factory was finished in 2016. UW Health Sports Factory is a multi-purpose park on 105,000 sq ft along the Rock River in Rockford Downtown Area.

The recreational facilities of the Rockford Park District are supplemented by those of the Winnebago County Forest Preserve District and the State of Illinois through its State Parks. The Forest Preserve District has 5,388 acres in 31 forest preserves ranging in size from 2 to 948 acres. In addition to campgrounds, picnic areas, shelter houses, conservation areas, and the fishing areas on spring fed lakes, the Forest Preserve District has three 18-hole golf courses.

Festivals

The Rockford area offers many wonderful annual festivals throughout the year that feature art, music, dance, cultural heritage, and of course food. Here is a list of just a few of these annual events:

St. Patrick's Day Celebration: On or about March 17th in Downtown Rockford. Parade followed by a party featuring traditional music, dance, and food.

Ethnic Music Festival: First Sunday in June at the Ethnic Heritage Museum, 1129 S. Main Street in Rockford. Song, dance, and food by ethnic groups which originally settled Rockford.

Juneteenth: June 19 at the Sinnissippi Park Music Shell in Rockford. Celebrate African-American Independence Day with music, entertainment, talent show, art exhibit, food, and more.

Midsommer Fest: On or about the summer solstice in mid-June at Erlander Home Museum in Rockford. Traditional Swedish celebration of the longest day of summer.

Fourth of July Fireworks: A Rockford favorite as downtown is illuminated with fireworks to celebrate our nation's independence.

Celtic Fest: Enjoy the thrill of being Irish, Scottish, or Welsh at the annual Celtic Fest. The Fest features two stages with continuous music, dancing, a re-enactment village, ethnic food and drink bagpiping, and other fun activities.

Festa Italiana: Weekend celebration the first weekend in August at Boylan High School in Rockford. Celebration of Rockford's Italian heritage with food, rides, games, music, dancing, and cultural displays.

Polish Fest: Third Sunday in August at St. Stanislaus Church in Rockford. Celebration of region's Polish heritage with food, music, crafts, dancing, cultural exhibits, and rides.

Booker Fest: Second or third weekend in August. Gospel and folk music, food, fun, and children's activities at the Booker Washington Community Center in Rockford.

Stroll on State: Stroll on State is held on Saturday after Thanksgiving and is Rockford, Illinois' kick-off to the holiday season. This community event in downtown Rockford features a tree lighting, parade, fireworks, horse & wagon rides, visits with Santa and is about experiencing the awe and wonder of what a community can do together.

Climate

The climate in Rockford is typical for the upper Midwest. Rockford has four distinct seasons, each of which brings special pleasures. Average temperatures range from January's average high of 26.6 degrees and low of 9.8 degrees Fahrenheit, to July's average high of 83.8 degrees and average low of 62.5 degrees Fahrenheit. Average precipitation for the year is 36.28 inches with June having the highest average of 4.52 inches. As for snowfall, on average the City receives approximately 36.5 inches of snow each year with December being the highest average snow month with 9.8 inches. The highest temperature recorded was 105 degrees Fahrenheit on July 7, 2012 while the lowest temperature recorded was minus 27 degrees Fahrenheit on January 10, 1982.

FACTS AND STATISTICS

- Land Area 61.08 Square Miles

- Population

1970	147,370
1980	139,712
1990	139,426
2000	150,115
2010	152,871

- Population Density
  2,502.2 per Square Mile

- Household Characteristics (2010)

Total Households	59,973
Persons Per Household	2.48
One-Person Household	31.9%

- Household Income (2010)

Median Household Income	$38,573
Total Households	59,827
Under $10,000	11.38%
$10,000 - $29,999	21.40%
$30,000 - $49,999	28.96%
$50,000 - $74,999	16.99%
$75,000 - $99,999	9.31%
$100,000 - $149,999	8.06%
$150,000 and over	3.90%

- Housing Median Purchase Price

Year	Rockford	Illinois
2010	$104,000	$151,500
2011	$ 85,000	$137,500
2012	$ 83,900	$139,000
2013	$ 93,645	$149,000
2014	$100,610	$167,900
2015	$ 85,000	$157,000
2016	$ 95,000	$165,000
2017	$103,000	$185,000
2018	$ 85,400	$188,000
2019	$ 89,000	$184,000
2020	$103,000	$233,000

- Educational Attainment (2010)
  (25+ Years of Age)

Less than 9th Grade	6.00%
9th to 12th Grade	11.70%
High School Graduate	34.60%
Some College, No Degree	20.60%
Associate's Degree	7.10%
Bachelor's Degree	12.40%
Graduate or Professional Degree	7.70%

- Labor Force by Occupation (2010)

Management/Professional	28.12%
Sales/Office Occupations	25.27%
Production/Transportation	20.97%
Service Occupations	19.14%
Construction/Natural Resources/Maint.	6.50%

- Labor Force by Industry (2010)

Education/Health Care	23.64%
Manufacturing	20.41%
Services	18.03%
Wholesale/Retail Trade	13.06%
Transportation/Communication/Utilities	5.61%
Finance/Insurance/Real Estate	5.13%
Other Services	4.66%
Construction	4.51%
Government	2.69%
Information	2.05%
Agriculture & Related	0.21%

- Unemployment Rates (Annual Average)

Year	Rockford	Winnebago County	Illinois
2010	16.6%	15.2%	10.3%
2011	14.4%	12.7%	9.8%
2012	12.9%	11.4%	8.9%
2013	13.1%	11.6%	9.2%
2014	9.4%	8.2%	6.4%
2015	8.3%	7.1%	5.9%
2016	6.5%	6.5%	5.6%
2017	6.6%	5.2%	5.3%
2018	6.3%	6.2%	4.3%
2019	5.0%	5.1%	3.9%
2020	11.0%	7.2%	

- Major Private Employees (Approximate)

Swedish American Health Systems	2,600
Rockford Health Systems	2,500
Hamilton Sundstrand Corporation	2,000
OSF St. Anthony Medical Center	2,000
United Parcel Service	2,000
Harris Bank	1,600
Greenlee Textron	1,000

FACTS AND STATISTICS continued

- Quality of Life

Rockford Park District	
Number of Parks	176
Public Golf Courses	5
Public Swimming Pools	3
Ice Skating Rinks	2
Sports Complex facilities	3
Hurricane Harbor Water Park	
BMX Bicycle Race Course	
Rockford YMCA, Rockford YWCA	
Professional Sports Teams	
Rockford Raptors Soccer Team	
Rockford IceHogs Hockey Team	
Rockford Rivets Baseball Team	

- City of Rockford Tax Rate/$100 EAV

Year	Rate	City % of Total
2008	$2.5318	24.2%
2009	$2.5606	24.1%
2010	$2.7159	24.0%
2011	$2.9051	23.8%
2012	$3.2600	25.3%
2013	$3.5535	25.4%
2014	$3.7973	25.3%
2015	$3.8791	25.4%
2016	$3.7729	25.4%
2017	$3.7608	25.3%
2018	$3.6084	25.3%
2019	$3.3749	25.2%

BUDGET GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget Document in understanding these terms, a budget glossary has been included in this document.

Abatement: A complete or partial cancellation of a tax levy imposed by a government.

Accountability: The state of being obliged to explain one's actions, to justify what one does. Accountability requires governments to answer to the citizenry-to justify the raising of public resources and the purpose for which they are used.

Accrual Accounting: A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent.

Adjustment For Accounting Interpretations: The budget's property tax levy is received in the year after the budget. In order to adjust for Accounting Interpretation whereby the prior year's levy is utilized, an adjustment for accounting interpretation is used to adjust fund balances.

Adjustment Of Balance To Revenue For Encumbrances: This adjustment is used in the General Fund to account for encumbrances that have been reappropriated. In order to eliminate the appearance of deficit budgeting, a revenue transfer amount entitled "application of restricted fund balance for encumbrances" is budgeted and is then offset by the adjustment of balance to revenue for encumbrances.

Adjustment for Non-Recurring Transfers: This adjustment is used in the General Fund to account for the Administrative Department's appropriation of the prior year's year-end excess cash. This allows General Fund expenditures to reflect operating expense only and eliminates the appearance of deficit budgeting.

AFSCME: Association of Federal, State, County, and Municipal Employees.

Alternate Bonds: General obligation bonds that, rather than being repaid by city-wide property taxes, are retired by specifically pledged revenue streams, i.e., sales taxes, water revenues, etc.

Amortization: Gradual reduction, redemption or liquidation of the balance of an account according to a specified schedule of times and amounts. Also, provision for the extinguishment of a debt by means of a Debt Service Fund.

Appraise: To estimate the value, particularly the value of property. If the property is valued for taxation, the narrower term "assess" is substituted.

Appropriation: An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the Appropriation Ordinance.

Appropriation Ordinance: The official enactment by the legislative body establishing the legal authority for the City to incur obligations and to expend public funds for a stated purpose.

Assessed Valuation: A valuation set upon real estate by the Township Assessor and Supervisor of Assessments as a basis for levying taxes.

Assets: Property owned by a government that has a monetary value.

Auditing Fund: A non-operating budgetary unit to provide and pay for auditing services.

Balanced Budget: A budget for which expenditures are equal to income.

Bond: A written promise to pay (debt) a specified sum of money (principal) at a specified future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt. When a government pledges its full faith and credit to the repayment of the bonds it issues, then these are known as general obligation bonds. Bonds whose principal and interest are payable exclusively from the earnings of an Enterprise Fund are known as revenue bonds. Bonds whose principal and interest are payable exclusively from citywide property taxes are known as general obligation bonds.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed revenue estimates of financing them. Used without qualification, the term usually indicates a financial plan for a single fiscal year.

Budget Calendar: The schedule of key dates or milestones that the City departments follow in the preparation, adoption, and administration of the budget.

Budget Document: The official written statement prepared by the budget office and supporting staff that presents the proposed budget to the legislative body.

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

Capital Improvement Program: Plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying its expected beginning and ending date, the amount to be expended in each year, and the method of financing those expenditures.

Capital Equipment: Expenditures for the acquisition of capital assets, i.e., vehicles, operating equipment, office equipment.

Capital Expenditure: Refers to any major project requiring the expenditure of public funds (over and above operating expenditures) for the construction, reconstruction or replacement of physical assets in the community. The City's general rule requires that long-term assets have at least a 2 year useful life and cost $5,000 or more.

Capital Projects: Projects involving the purchase or construction of capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

Cash Accounting: A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

CDBG: Acronym for "Community Development Block Grant".

Contingency Account: An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as emergencies, federal mandates, shortfalls in revenue, and similar eventualities.

Cost Center: The smallest unit of budgetary accountability and control that encompasses specific and distinguishable lines of work performed by an organizational unit for the purpose of accomplishing a function for which the City is responsible.

CPI: Consumer price index. Measures the rate of inflation over time.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants, and notes.

Debt Service: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

Debt Service Funds: A fund established to account for the accumulation of resources for, and the payment of, bonds and general long-term debt principal and interest according to a predetermined schedule.

Deficit: The excess of expenditures over revenues during an accounting period; or, in the case of Enterprise and Intergovernmental Service Funds, the excess of expense over income during an accounting period.

Depreciation: The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

Eliminations: When funds are consolidated, transactions between funds are eliminated in order to eliminate double accounting.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise Fund: A fund established to account for operations which are financed and operated in a manner similar to private business enterprises where the intent of the City Council is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges, i.e., water utility, parking system.

Equalized Assessed Valuation: Board of Review, on a county basis, reviews assessed valuation of all townships and may assign multipliers to equalize assessed valuations from township to township. If necessary, the State will then assign multipliers for counties in order that all property will be assessed at 33-1/3% of market value.

Executive Summary: The opening section of the budget provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Mayor.

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

Fiscal Year: A twelve month period that the annual operating budget applies at the end of which a determination of financial position and results of operations is carried out by the government.

Fixed Assets: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Full-Time Equivalent Position (FTE): A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a Head Start bus driver working for nine months, or 1,560 hours, would be equivalent to 0.75 of a full-time position.

Fund: A budgetary and accounting entity that is segregated from other funds for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The fund equity of governmental funds and trust funds (excess of assets over liabilities).

Fund Type: In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

GAAP: Generally accepted accounting principles. Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

General Fund: The General Fund is the general operating fund of the City. It is used to account for all activities of a government except those required to be accounted for in another fund.

General Obligation Bond: Bonds which the full faith and credit of the issuing government or agency to be used or expended for a specified purpose or activity.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Health Insurance Fund: A non-operating budgetary unit utilized for internal purposes only. Financed by employer and partial employee paid premiums for health insurance benefits for employees, retirees, and outside participants.

IAFF: International Association of Fire Fighters.

IMRF Pension Fund: The Illinois Municipal Retirement Fund provides retirement benefits for all retired non-sworn City employees and their beneficiaries.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government on a cost reimbursement basis.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

Levy: (verb) To impose taxes, special assessments, or service charges for the support of government activities. (noun) The total amount of taxes, special assessments, or service charges imposed by a government.

Line-Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

MFT: Motor fuel tax.

Mission Statement: A brief description of functions and objectives rendered by an organization for the community it serves.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are received or are "measurable" and available for "expenditure". Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Municipal: In its broadest sense, an adjective denoting the state and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

Obligations: Amounts that a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

Operating Budget: The authorized revenues and expenditures for on-going municipal services and is the primary means by which government are controlled. The life span of an operating budget typically is one year or less. Law usually requires the use of annual operating budgets.

Ordinance: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as state statute, it has the full force and effect of the law within the boundaries of the municipality to which it applies.

OTB Special Projects Fund: A non-operating budgetary unit used to collect off-track betting revenues to be used for special projects determined by the Mayor and Council.

PB & PA: Policeman's Benevolent and Protective Association.

Pension Trust Fund: A trust fund used to account for public employee retirement systems.

Performance Budget: A budget that focuses upon activities rather than line items. Work load and unit cost data are collected in order to assess the efficiency of services. Typical data collected might include miles of streets paved per year, cost of paved streets per mile, tons of garbage collected per man hour, or cost per man hour of garbage collection.

Performance Measures: Specific quantitative and qualitative measures of work performed as an objective in the department.

Performance Standard (Cost Center Standard): The measurement of work units performed by a cost center and development of cost per work unit numbers for management purposes.

Property Tax: Property taxes are levied on real property according to the property's valuation and the tax rate.

Rating: The credit worthiness of a city as evaluated by independent agencies.

Requisition: A written demand or request, usually from one department, to the purchasing office or to another department for specific articles or services.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds: Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

Securities: Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

Surplus: An excess of the assets of a fund over its liabilities and reserves.

Tax Anticipation Notes: Notes issued in anticipation of collection of taxes and retired from the proceeds of the tax levy whose collection they anticipate.

Tax Increment Financing District: Areas of the City (as defined by State law) in need of development/redevelopment improvements that use a portion of property taxes collected in this area to make public improvements.

Tax Levy: The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Tax Rate: The amount of tax levied for each $100 of equalized assessed valuation. The tax rate times equalized assessed valuation equals the tax levy.

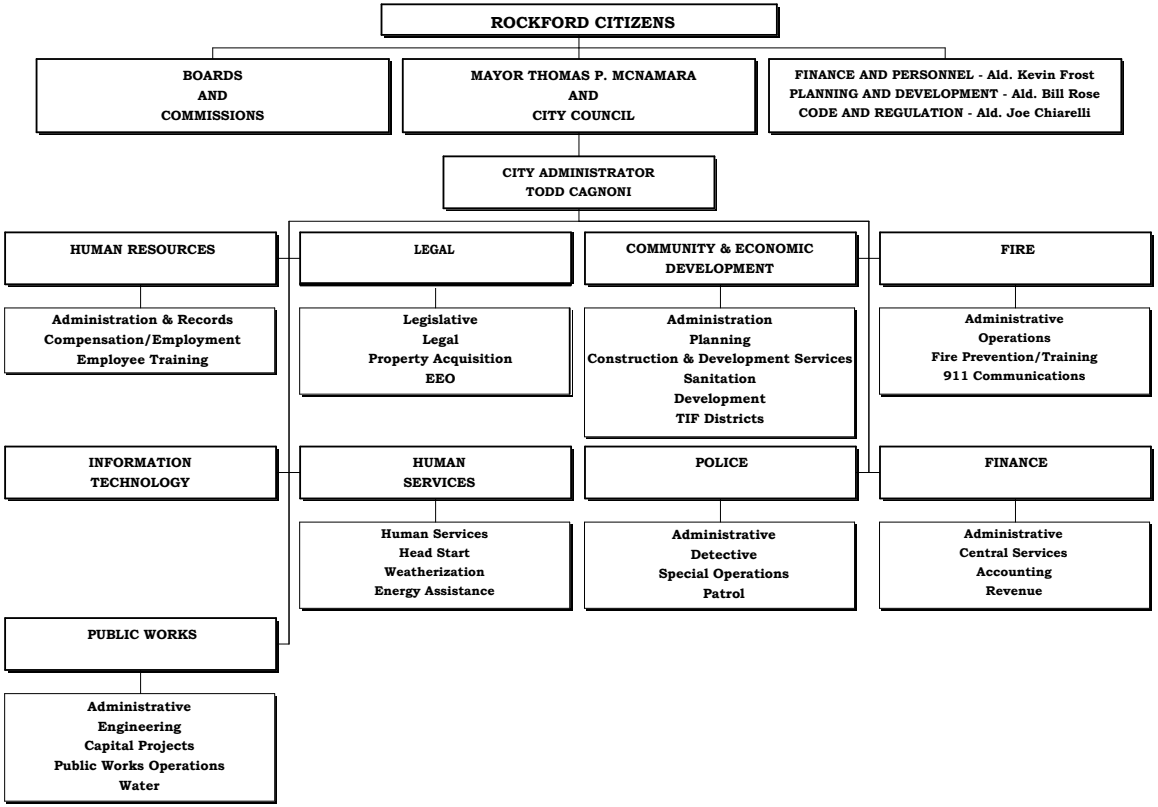
Transfers In/Out: A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

Unemployment Tax Fund: A non-operating budgetary unit used to account for all unemployment expenditures for former employees.

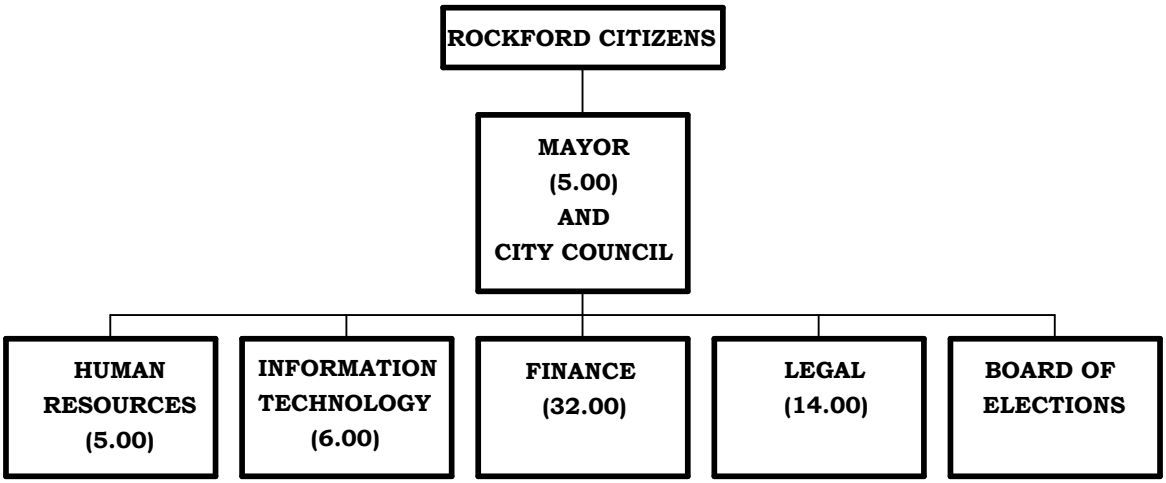
User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Worker's Compensation Fund: A non-operating budgetary unit used to account for all worker's compensation expenditures.

CITY OF ROCKFORD, ILLINOIS ORGANIZATION CHART



Board of Election Commission
Building Board of Appeals
Community Action Program Board
Community Development Citizens Participation Committee
Electrical Commissions
Fire and Police Commission
911 Communication Board
Greater Rockford Airport Authority
Historical Preservation Commission
Homestead Board
Liquor Commission
Mechanical Board
Metro Authority
Personnel Appeals Board
Rockford Housing Authority
Rockford Library Board
Rockford Local Development Corporation
Rockford Mass Transit District
Traffic Commission
Zoning Board of Appeals
Fair Housing Board

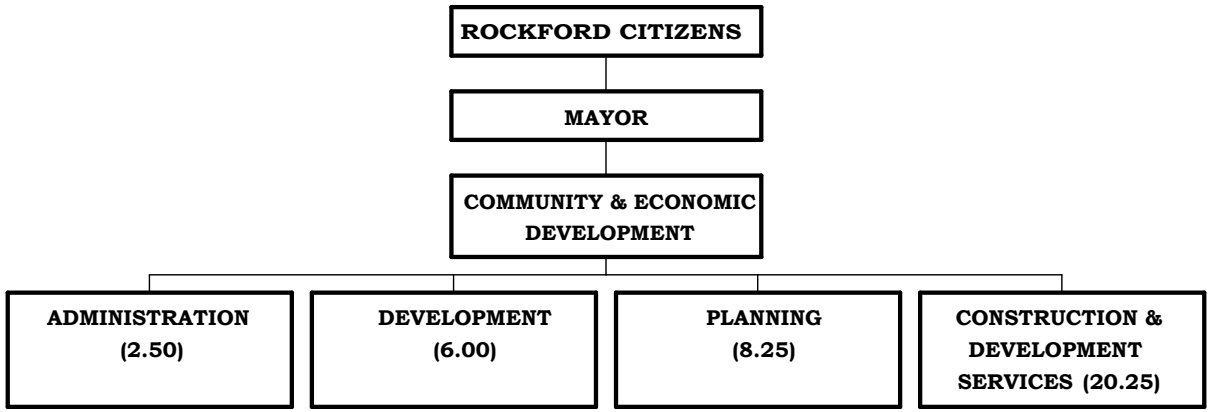


Administration & Records
Compensation & Benefits

Administration
Central Services
Accounting
Revenue/Pension &
Investments

Administrative
Legislative
Legal Services
Property Acquisition
EEO

62.00 EMPLOYEES



CDBG Administration
Economic Development
Neighborhood Services
Home Program

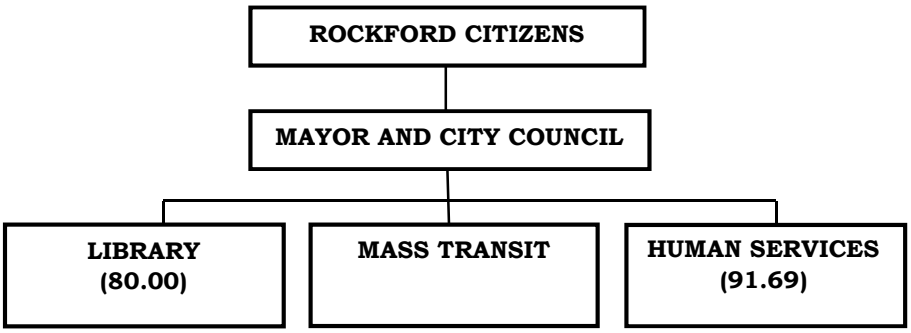
Planning & Research
Economic Development
Brownfield
Redevelopment

Land Use Planning
Building Inspection
Property Standards
Code Enforcement

Redevelopment
Tourism Promotion
Sanitation

Retail TIF Districts
Industrial TIF Districts
Residential TIF Districts

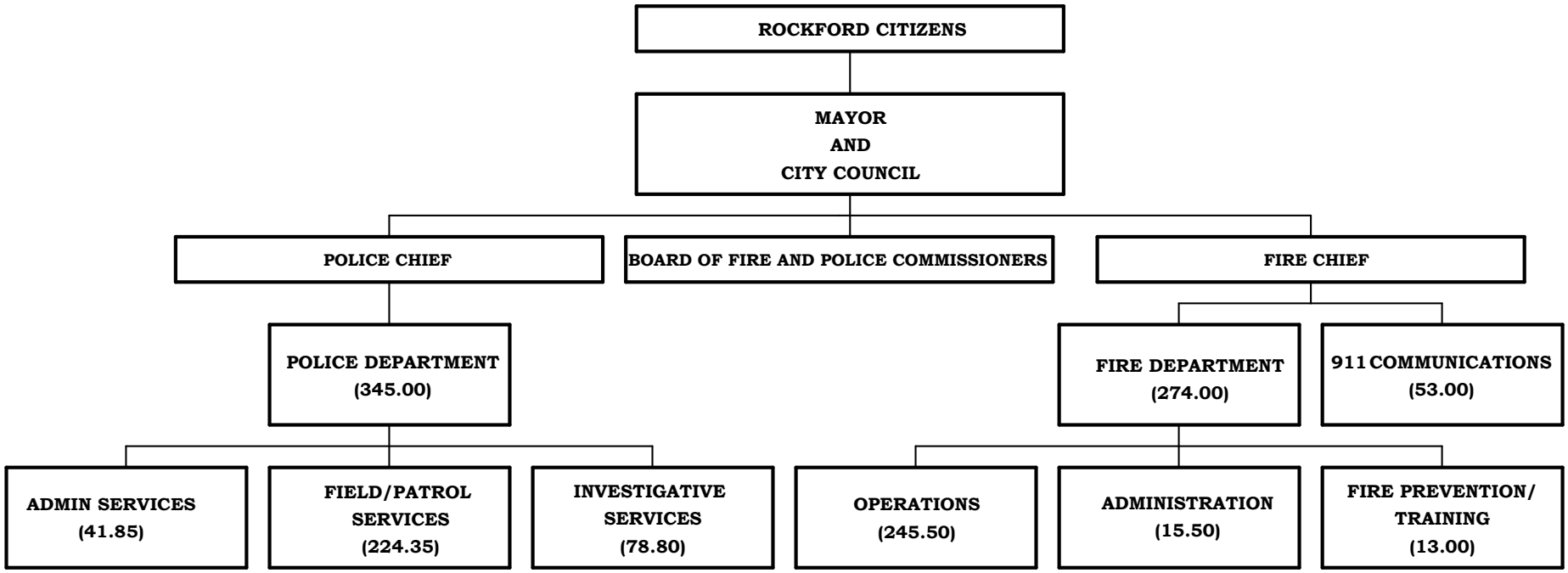
37.00 EMPLOYEES



Administration
Adult Services
Youth Services
Extension Service
Circulation
Technical Processing
Building/Grounds Maintenance

Headstart
Weathertization/Energy Assistance
Community Services

171.69 EMPLOYEES



Accreditation Section
Evidence and Property Unit
Fiscal Services Section
Information Services Section
Payroll Section
Records Center Division
Crime Analyst
Training and Personnel Unit

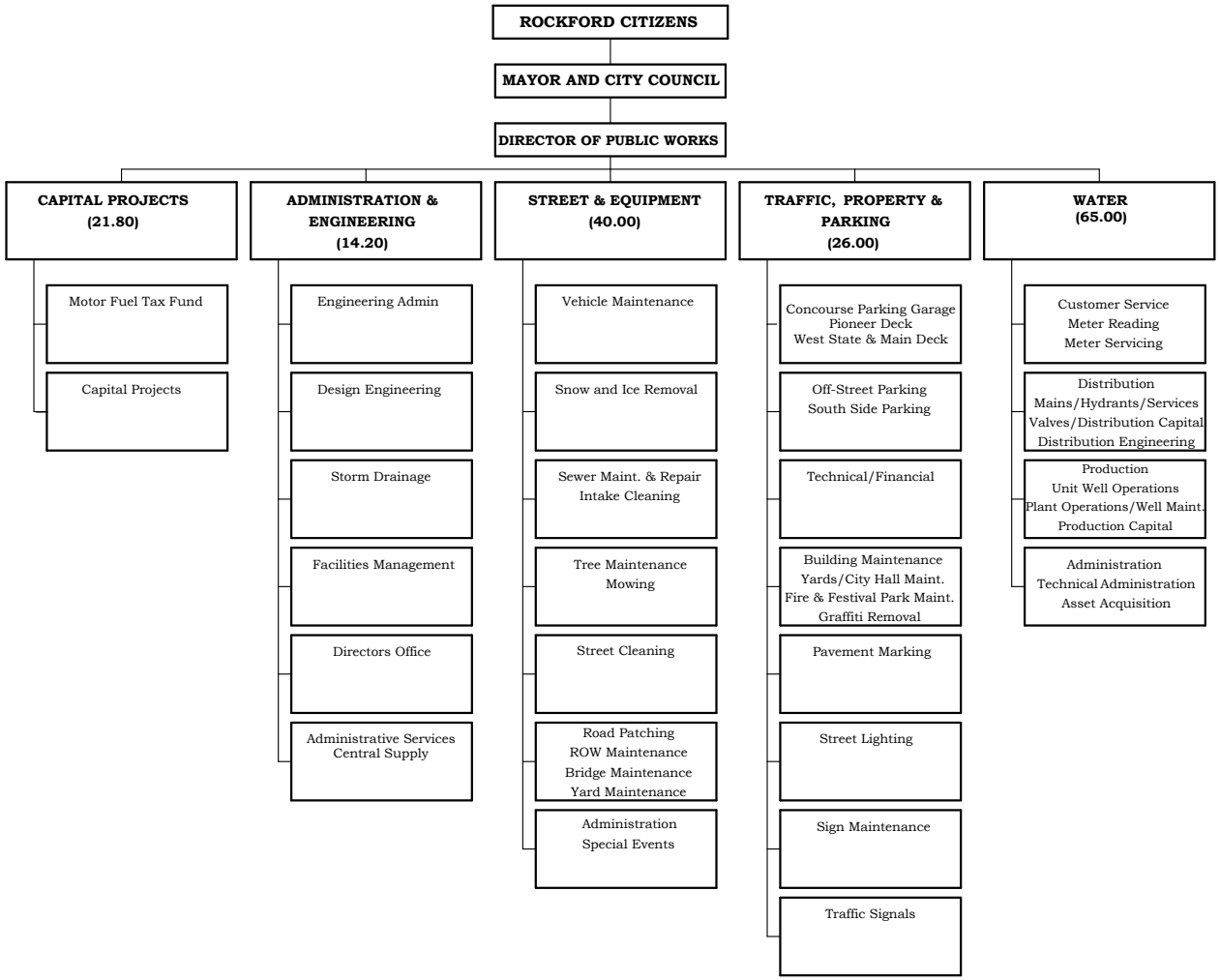
Patrol
Special Operations Division
M 3 Team
School Liaison Unit
Support Services Unit
Traffic Unit

Burglary Unit
Domestic Violence Unit
Gang Unit
General Case Unit
Identification Unit
Rockford Narcotics Unit
Violent Crimes Unit
Youth/Sex Crimes Unit

Fire Stations 1-11
Ambulance Services
Emergency Vehicle Repair
Disaster Services

Inspections/Code Enforcement
Public Education
Arson Investigation
Training

672.00 EMPLOYEES



167.00 EMPLOYEES

NON-OPERATING FUNDS

POLICE AND FIRE PENSION FUND

HEALTH INSURANCE FUND

WORKER'S COMPENSATION FUND

DEBT SERVICE FUND

RISK MANAGEMENT FUND

NORHTERN ILLINOIS WORKFORCE ALLIANCE

CAPITAL REPLACEMENT FUND

2021 ROCKFORD BUDGET
GRAPH AND TABLE INDEX

BUDGETARY UNIT	BUDGET GRAPHS: BUDGETARY	BUDGET GRAPHS: PERFORMANCE	BUDGET TABLES: PERSONNEL	BUDGET TABLES: BUDGET SUMMARY	BUDGET TABLES: CAPITAL	BUDGET TABLES: PERFORMANCE RELATED	BUDGET TABLES: FINANCIAL FORECAST
I. EXECUTIVE SUMMARY (EX)							
BUDGET HIGHLIGHTS	9,10,11,12,20,36,38,39,40		11,17,24	9	29	20,44	
CITY POPULATION		17					
EMPLOYMENT			24,26				
EQUALIZED ASSESSED VALUATION	19,32,33					33	
CASH FLOW	22,23	22,23			29		
TAX RELATED	31,32,33,34,35	18,19,32,34	17,25			31	
II. LEGISLATIVE & MANAGEMENT (LM)							
MAYOR'S OFFICE			46	46			
CITY COUNCIL			47	47			
LEGAL			49	49		50	
FINANCE			52	52		53	
INFORMATION TECHNOLOGY			54	54	55	55	55
HUMAN RESOURCES			57	56		57	
BOARD OF ELECTION COMMISSIONERS				59	59	58	
III. COMMUNITY DEVELOPMENT (CD)							
COMMUNITY DEVELOPMENT							
ADMINISTRATION			60	60			
PLANNING			64	63			
CONSTRUCTION & DEVELOPMENT		69	67	66		68	
CDBG			71	71		72	72
REDEVELOPMENT-TOURISM				73			74
TAX INCREMENT FINANCING DISTRICTS				75			76
IV. HUMAN SERVICES (HS)							
HUMAN SERVICES		82	80	79		81	81
MASS TRANSIT				83		84	83
LIBRARY			87	86	88		88
V. PUBLIC SAFETY (PS)							
POLICE DEPARTMENT		92,93	91	90		92,93	
FIRE DEPARTMENT		96,97	95	95	96	98	
911 COMMUNICATIONS CENTER			100	100		101	101
BOARD OF FIRE & POLICE COMMISSIONERS				102			
VI. PUBLIC WORKS (PW)							
PUBLIC WORKS DEPARTMENT							
ADMINISTRATION			104	104			
ENGINEERING			106	106		107	
CAPITAL PROJECT FUND			110	109			110
MOTOR FUEL TAX FUND				111			111
STREETS & SEWERS		114	113	112		114	
TRAFFIC		117	116	116			
PARKING SYSTEM			118	118		119	119
PROPERTY			120	120	121		121
EQUIPMENT			123	122	123		123
WATER SYSTEM		128	126	125	127	127	127
VII. NON-OPERATING FUNDS (NOF)							
PENSION FUNDS		131,132		129,130		131,132	133
HEALTH/WORKERS COMP				134,136			135,136
DEBT MANAGEMENT				139			139
RISK MANAGEMENT FUND				140			141
WORKFORCE INVESTMENT BOARD			142	142			
CAPITAL REPLACEMENT				143		144	