

## TABLE OF CONTENTS

<b>MAYOR'S BUDGET MESSAGE</b>		911 Communications	121
Government Finance Officers Association's 2016 Distinguished Budget Presentation Award		Board of Fire & Police Commissioners	123
<b>I. EXECUTIVE SUMMARY</b>			
Citizen Budget Highlights	8	Administration	124
How to Use This Document	12	Engineering	126
Basis of Budgeting	14	Capital Projects	129
The Process, Involvement, Amending	15	Motor Fuel Tax	133
Financial Planning	16	Streets	135
Cash Management	21	Traffic	138
Employees	24	Parking	140
Capital Equipment and Projects	29	Property	142
Revenue and Financing Charges	31	Equipment	145
Year End Financial Condition	44	Central Supply	147
		Water	149
<b>II. LEGISLATIVE &amp; MANAGEMENT</b>			
Mayor's Office	45	<b>VII. NON-OPERATING FUNDS</b>	
City Council	47	Police and Fire Pension	154
Legal	48	Illinois Municipal Retirement	160
Finance	51	Health	162
Information Technology	54	Unemployment	164
Human Resources	56	Workmen's Compensation	165
Board of Election Commissioners	59	Auditing	166
		Debt Service	167
<b>III. COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>			
Administration	61	OTB Special Projects	171
Planning	63	Risk Management	172
Construction & Development Services	65	Workforce Investment Board	174
Development	70	Rockford Metro Agency for Planning	175
Redevelopment	74	Capital Replacement	177
Tourism	76	<b>VIII. SUPPLEMENTAL SCHEDULE</b>	
Retail TIF Districts	78	Summary of All Funds	179
Industrial TIF Districts	88	Budget Summary by Expenditure Class	180
Residential TIF Districts	93	Personnel Authorization	181
Sanitation	97	General Fund Forecast	182
		Special Revenue Funds	183
<b>IV. HUMAN SERVICES</b>			
Human Services Department	100	Internal Service Funds	186
Tuberculosis Sanitarium	105	Proprietary, Fiduciary, Debt Funds	187
Mass Transit	106	Debt Service	188
Library	108	EAV's, Levies, Tax Rates	189
		Transfers and Purchase of Services	190
<b>V. PUBLIC SAFETY</b>			
Police	112	Results of Operations	192
Fire	117	Three Year Expenses and Revenues	193
		Financial Policies	194
		Community Profile	207
		Glossary	212
		Organization Charts	219
		Graph and Table Index	226



Lawrence J. Morrissey  
Mayor  
Office of the Mayor

April, 2017

Dear Citizens of the City of Rockford,

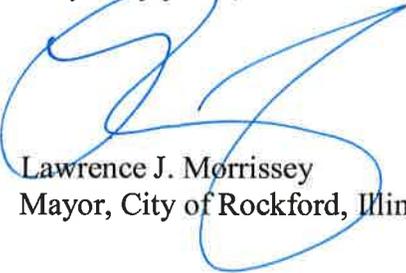
On behalf of the Rockford City Council and our dedicated staff, I am proud to present the 2017 City of Rockford Budget. Our 2017 Budget demonstrates our goal of providing the best value and best service to our residents, our businesses, and our visitors.

Our 2017 Budget focuses on one major theme: public safety. Our public safety investment represents the largest portion of our budget. Through responsible fiscal management and successes in collective bargaining during the past year, our 2017 Budget maintains our police force at 296 sworn officers. In addition, construction on our third police district station, District 1, will finalize, which increases our focus on community-oriented policing. We are also continuing our public safety partnership with other local, state, and federal partners through the Winnebago County Violent Crime Task Force.

Our City Council, despite continued economic challenges, has approved investments in public safety. Additionally, we have been responsible by maintaining the amount collected from property tax receipts at 2013 levels.

My administration will continue the difficult work of navigating through this challenging economy. 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 community-wide efforts such as *Transform Rockford*. We look forward to hearing from you this year as we strive to do together what we can't do alone. Thank you for your support.

Very truly yours,



Lawrence J. Morrissey  
Mayor, City of Rockford, Illinois

**BUDGET TIMELINE  
THE 2017 PROCESS**

March 2016	Finance Department prepares preliminary budget estimates and discusses budget policies for the forthcoming year with the Mayor.
September 2016	Finance Department determines budgetary allocations. Departments receive budget packages.
September 2016	Departments complete and return budget packages to Finance Department for review.
September 2016	Finance Department reviews Department budgets and prepares a budget draft.
October 2016	Public Works Department begins work on updating the five-year Capital Improvement Program.
October 2016	Mayor's Office reviews budget and presents budget to Council.
October – January 2017	Finance Committee and Council, as Committee of Whole, hold budget hearings with City Departments. Budget discussions held throughout the following months during Finance Committee regular meetings.
December 19, 2016	Council holds State Budget Act public hearing for citizen input.
January 30, 2017	Finance Committee approves budget and submits to Council (Committee Report).
February 6, 2017	Appropriation Ordinance and 2016 Budget Committee report adopted by Council.
January 17, 2017	Mayor submits 2016-2020 Capital Improvements Program to Council for Committee review and approval.
February 6, 2017	Council adopts 2016-2020 Capital Improvements Program.



Lawrence J. Morrissey  
Mayor

## Executive Summary

The planning for the 2017 budget began with a retreat for elected officials and department heads in September. Elected officials were updated regularly on the status of the City's finances, specifically in regards to elastic revenues. The budget was prepared with the goals of maintaining staffing and service levels. With the above principles, we were able to strategically prioritize resources and approve a balanced budget.

### ***Issues and Priorities in 2017***

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 needs and encouraging 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:

- ◆ 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.



Lawrence J. Morrissey  
Mayor

- ◆ Maintaining a stable tax rate.
- ◆ Making incremental service adjustments to reflect changing community needs.
- ◆ Adjusting to possible reductions in shared State funds.

### ***Challenges for the Community***

While the national economy is showing signs of recovery, the local economic environment and the impact it has on the City's available revenue continues to present a challenge. The City must continue to carefully balance its priorities in order to maintain the quality of services and public infrastructure. Growth in expenses continues to outpace growth in revenues, and a structural rebalancing of both will be necessary in the coming years.

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. While the 2017 budget addresses some technology needs through the use of general fund balance, a permanent funding source should be identified to address the ongoing capital needs.

### ***The 2017 General Fund***

The City of Rockford, like many other communities in Illinois and across the United States, has seen moderate growth in its sales, use, income, and replacement taxes, commonly referred to as elastic revenues. These revenue sources increased an estimated \$2.4 million, or about 2.1%, in 2017.

The 2017 budget process began with the City projecting a \$5.3 million deficit. A status-quo budget was presented in September followed by recommendations to reduce the deficit to work towards a balanced budget that would be approved by the end of 2016. The local economic environment and the impact it has on the City's available revenue continues to present a challenge.

2017 contractual and supplies expenses are the largest increase in the budget, due to necessary repairs and maintenance, as well as increasing internal service costs.

2017 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 2017 budget in February 2017. This budget allows the City to maintain the necessary fund and cash balances.



Lawrence J. Morrissey  
Mayor

### **Overview of the 2017 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 any size. This was particularly apparent when preparing the budget for 2017. 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 2017.

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

The Police Department will address continued efforts towards geographic community policing programs, using crime data to better deploy resources and respond to potential problems while continuing to reduce overtime costs. The transition to three police stations began in 2017.

The Fire Department will continue to maintain certifications and accreditation requirements and expand public education activities.

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 2017 budget, the City was able to continue its goal of maintaining a stable operating property tax rate for citizens with declining debt service rate as a result of the 1% infrastructure sales tax referendum. The 2017 budget adopted a property tax rate of \$3.295.

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



*Lawrence J. Morrissey*  
Mayor

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 continue to manage the customer service center and manage the City's budget.

Several activities and projects will be occurring in the Community Development program area. The department will assist in the development of a comprehensive economic development strategy for the City and Winnebago County.

The City's Human Services Department will remain an important resource to City residents in the coming year. The Head Start program serves approximately 760 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, adjusting to revised manning levels awarded in arbitration in 2013. 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



*Lawrence J. Morrissey*  
*Mayor*

Improvements program which will focus on improving our infrastructure through the investment and leverage of the 1% sales tax.

***Conclusion***

On February 6, 2017 the City Council adopted the 2017 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Rockford  
Illinois**

For the Fiscal Year Beginning

**January 1, 2016**

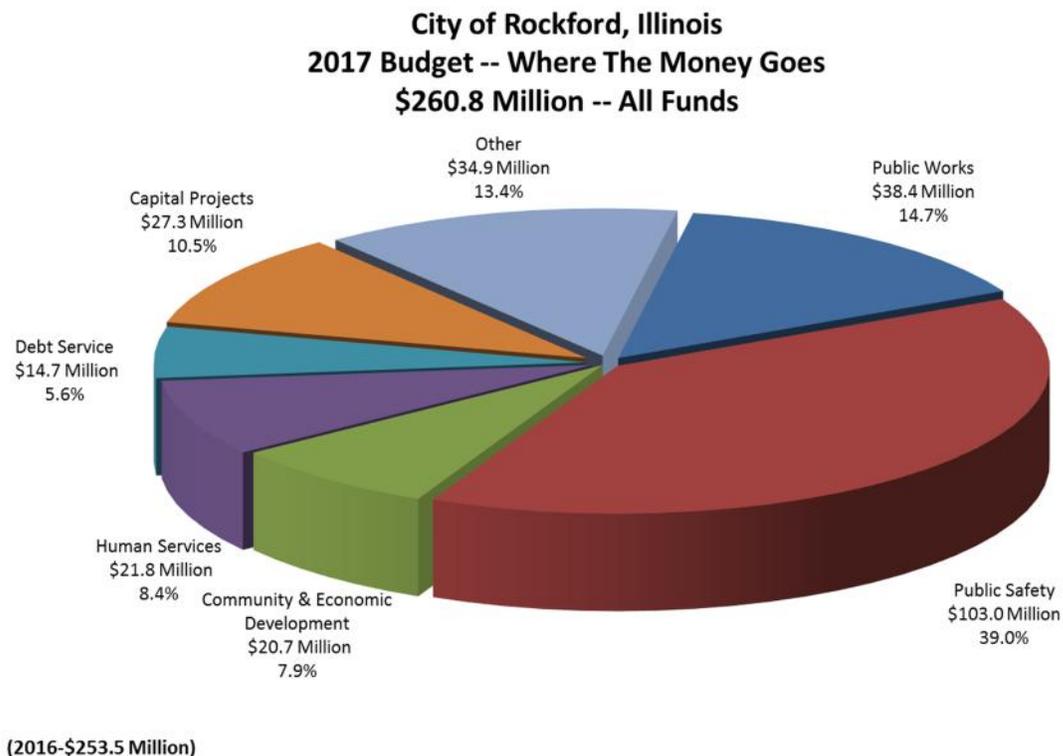
Executive Director

## CITIZEN'S BUDGET HIGHLIGHTS

The City's goal in developing the 2017 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 2016, making incremental improvements where possible, and continuing to comply with the limitations of the Property Tax Extension Limitation Law (Tax caps).

## PROGRAM EXPENDITURES

The budget appropriation in 2017 is \$260.8 million for all funds, an increase of \$7.3 million from the 2016 appropriation of \$253.5 million. Major program changes for 2017 include:



Community Development's appropriation increases \$1.1 million primarily due to increases in redevelopment contractual expenses and increases in demolitions and property acquisitions.

Public Safety's appropriation increases \$10 million. Increases are due to 2% wage increase, surveillance equipment for police and increases in pension contribution expenses.

Human Services appropriation decreases \$19,458 from 2016. Decreases for Human Services are due to an expected decrease in grant funding levels.

The Public Works budget decreases \$703,308 from the previous year's budget. Decreases are primarily due to a decrease in personnel costs in the Engineering Division, and decreased in contracted repair costs for the Street Division offset by increases in internal service charges and 2% wage increase. Additional decreases are due to no planned vehicle purchases in 2017.

The budget for Debt Service increases \$505,781 from previous year as a result of increased lease payments.

The Capital Projects Fund budget for 2017 decreased \$1.8 million from the previous year. Projects in 2017 include beginning reconstruction of the Harrison Avenue corridor, South Main Street reconstruction, and North Main reconstruction.

In the Other category, the decrease of \$1.9 million is due to reductions in permanent salaries, information technology purchase of services, risk management contractual costs, transfers to CIP due to decreased project costs for storm water improvements. These decreases are offset by an increase in police and fire pension benefit payments.

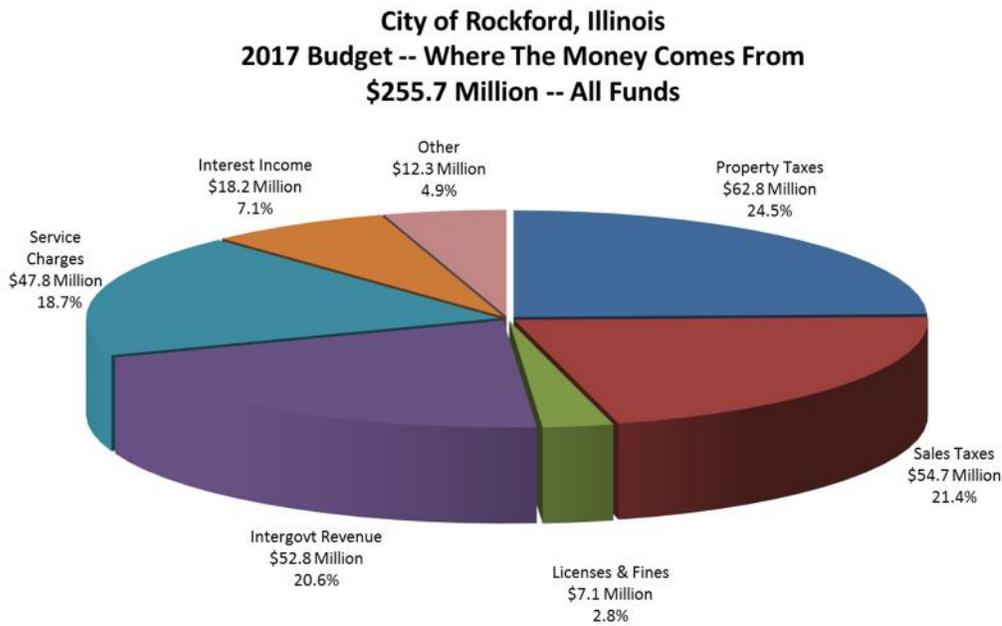
**REVENUES**

For 2017, the revenue budget is \$255.7 million for all funds, an increase of \$7.9 million from 2016’s \$247.8 million.

The 2017 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.

Major revenue changes for 2017 include:



(2016 - \$247.8 Million)

Intergovernmental revenues from federal, state, and local governments are projected to decrease \$27.3 million from 2016.

Service charges increased \$5.6 million from the 2016 total of \$44.9 million.

Interest income is projected to decrease \$1.4 million.

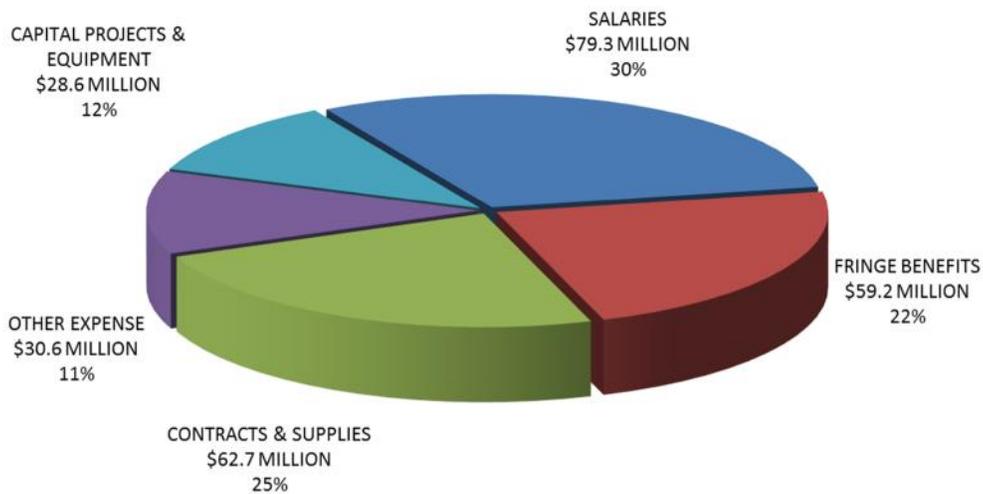
Other income is projected to decrease \$1.7 million.

### ACCOUNT EXPENDITURES

The 2017 City Budget, when viewed from a line item rather than a program perspective, illustrates the fact that over sixty-five 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 1,088 employees and has a considerable investment in streets, bridges, buildings, and water and sewer systems that must be maintained and renewed.

Major spending changes by account type for 2017 are:

**City of Rockford, Illinois  
2017 Budget -- \$260.8 Million  
All Funds Combined By Account Classification**



(2016-\$253.5 MILLION)

Salaries increased \$4.3 million as a result of contract increases, 2% wage increase and overtime costs.

Fringe benefits increased \$2.4 million as a direct result of increased salaries and an increase in police and fire pension contributions.

Contractual and supply accounts increased \$123,336. Slight increases across various departments contributed to this increase as well as an increase in internal service charges.

Capital projects and equipment decrease \$2.5 million from the 2016 budget, with decreases for funding vehicle purchases under the City’s vehicle leasing program. Projects in 2017 include reconstruction of the Harrison Avenue corridor, North Main reconstruction, and South Main Street reconstruction.

**COUNCIL CHANGES TO THE BUDGET**

The Council received the budget in September 2016 and referred it to the Finance Committee. The proposed budget was modified by the City Council to avoid an increase in the property tax levy, transfer funds from the sanitation fund and capital fund, an adjustment to the fee schedule and make various reductions in departmental budgets. The Committee, after holding budget hearings with departments, approved the budget on February 6, 2017.

**WHAT THE 2017 BUDGET WILL COST THE TAXPAYER**

The 2017 budget continues stability for the Rockford homeowner. For a homeowner with a \$100,000 home, the rate and cost for 2012 – 2016 are shown below.

Property Tax Bill (City Portion Only)  
For Home With \$100,000 Market Value  
2012-2016 Levy Years

<u>Year</u>	<u>Rate</u>	<u>Bill</u>
2012	2.82	770
2013	3.08	842
2014	3.29	899
2015	3.36	918
2016	3.26	891

While the rates are decreasing for 2016, 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 2017 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 2017 budget is comprised of sixty-six (66) 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 2017
- Budget Summary (2015-2017 Expenditure and 2014-2017 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:

City Financial Statements  
City Annual Report  
City 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 2016 audit is not yet complete; this document provides estimates of 2016 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.

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 2017 PROCESS**

The 2017 process began early in 2016 due to projected General Fund deficit. Hearings were held from October to December. The schedule of events is shown in the Budget Timeline on the following page.

### **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.

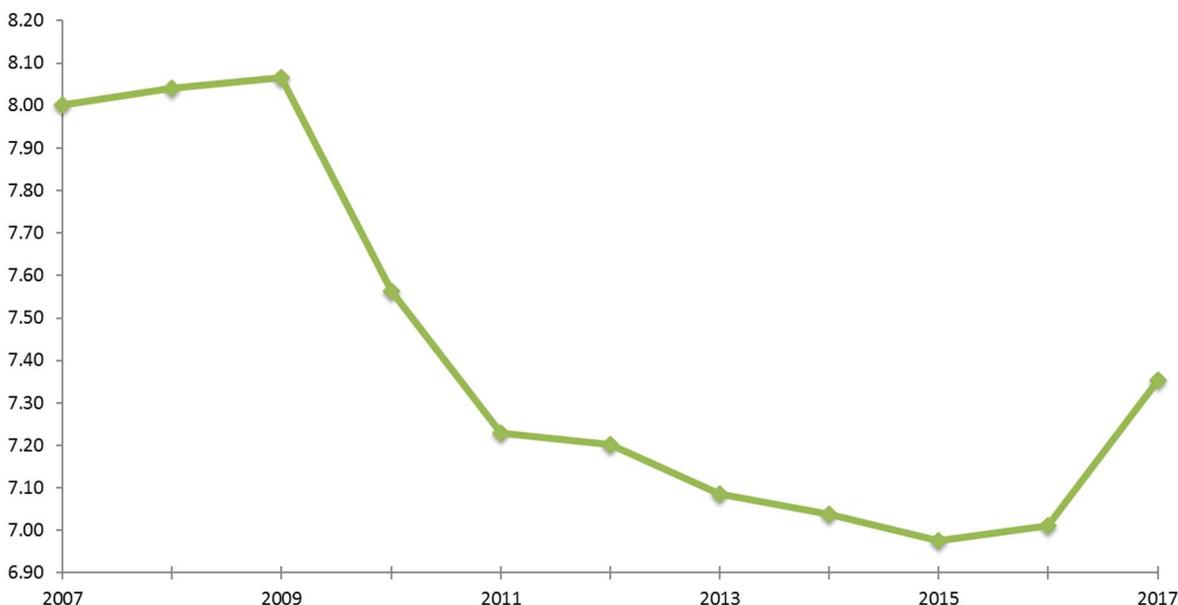
The planning process and the financial advisory group have guided the development of financial policies for budgeting, cash flow management, infrastructure improvement, and investment guidelines. The planning process, including the financial trends discussed in this section, has provided City policy 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. One set of trends the City continually examines is demographics 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 increase gradually 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 increase in staffing for 2017 across multiple departments.

### EMPLOYEES PER 1,000 RESIDENTS



2010 Census shows population at 152,871

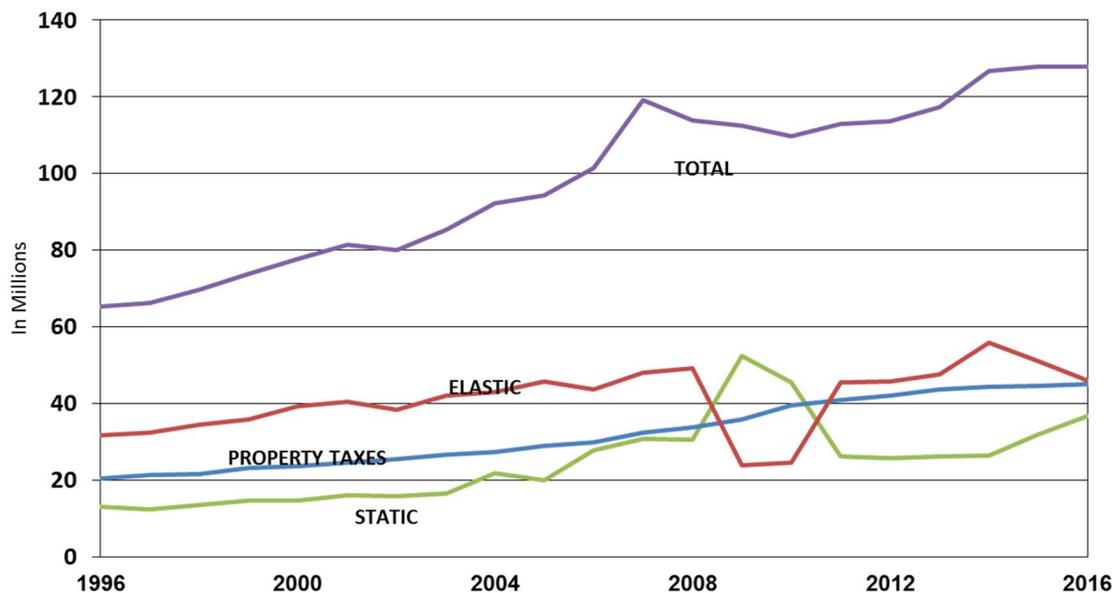
Although the City continues to attain an increasing population, the last few years have been difficult for the local economy. Unemployment in the City and County in general has been higher than state and national

averages. 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 December 2016 was approximately 159,300, a decrease of 12,500 from 2015. Overall, total employment has decreased 14.6% from 1996 to 2016.

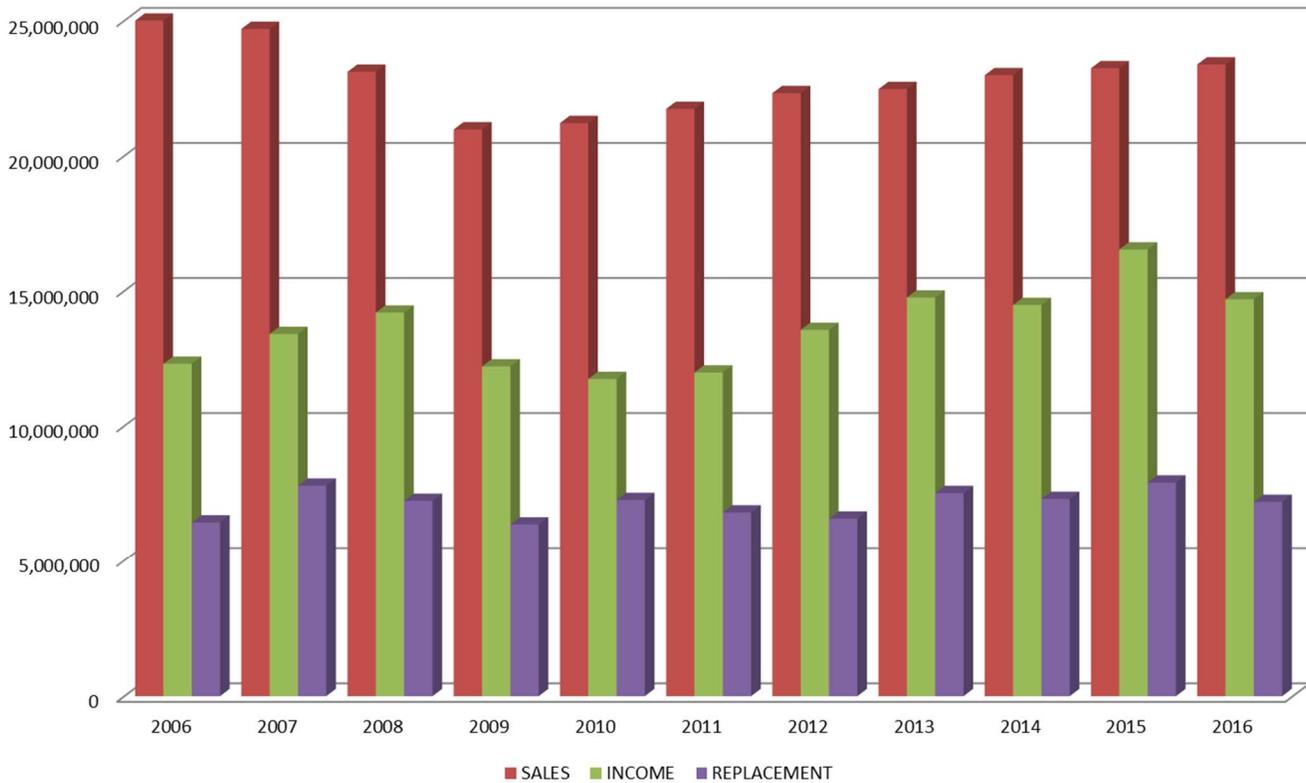
In addition to demographic trends, the City also follows revenue trends for its General Fund. All City revenues can be classified as property taxes, elastic revenues, and static revenues. Property taxes are a tax levied on real property. Elastic revenues are defined as those revenues that tend to change 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.

### GENERAL FUND REVENUE SOURCE COMPOSITION



An economic expansion or recession would have a greater effect on elastic revenues than on the other two types. Increases in property tax revenue are 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 2006-2016

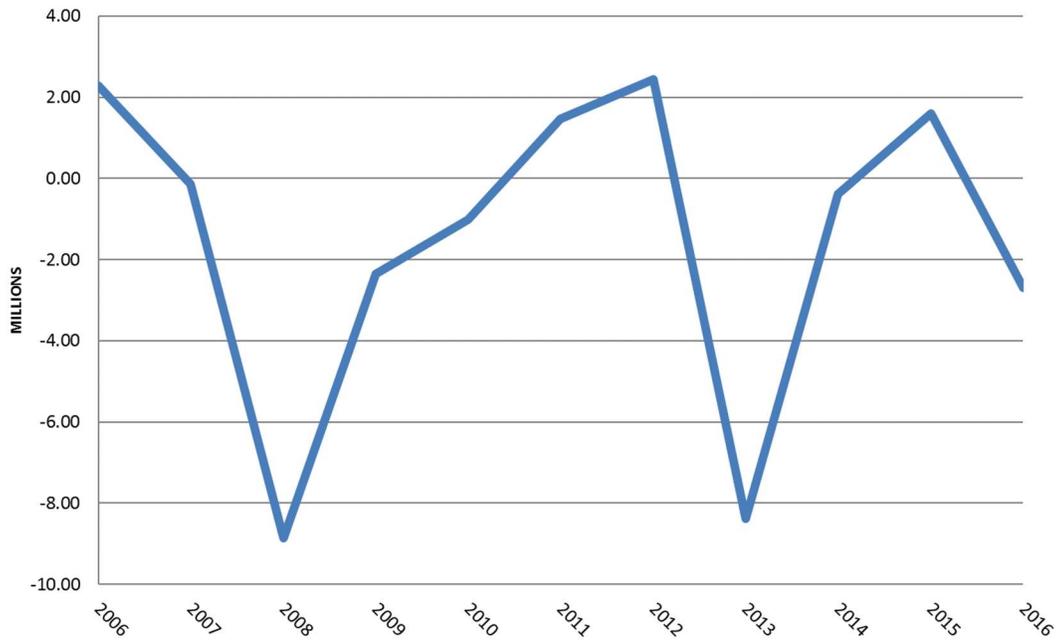


In order to maintain a well-balanced mix of revenue sources, the City needs to continue to emphasize the growth of elastic revenues as well as static revenue sources through economic maintenance and development.

Fluctuations in the housing market impact general fund revenue in a number of ways. For 2016, Rockford's equalized assessed valuation (EAV) increased to 1.422 billion (1%) from the 2015 EAV of 1.407 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.

**GENERAL FUND BUDGET  
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES**



Added together, these year-end surpluses have improved the cash and fund balances of the General Fund from negative to positive. 2017 is a balanced budget year. It is the City’s intention to maintain a positive cash and fund balance by limiting 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:

<u>REVENUES</u>	<u>ASSUMPTION</u>	<u>PERCENT BUDGET SHARE</u>
Property Taxes	2.5	35.1
Other Taxes	(-2.0) – 2.0	25.3
Licenses & Inspections	0 – 5.0	3.7
Intergovernmental	0 – 3.0	20.5
Charges for Services	0 – 4.0	4.6
Fines	0 – 3.0	0.9
Miscellaneous	0 – 3.0	9.9
 <u>EXPENDITURES</u>		
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	

## 2018-2022 PLAN

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

<u>Year</u>	<u>Excess (Deficit) (In 000's)</u>	<u>Percent of Total Budget</u>
2018	(6,542)	-4.8%
2019	(7,338)	-5.2%
2020	(8,542)	-5.9%
2021	(11,602)	-7.7%
2022	(13,632)	-8.7%

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.

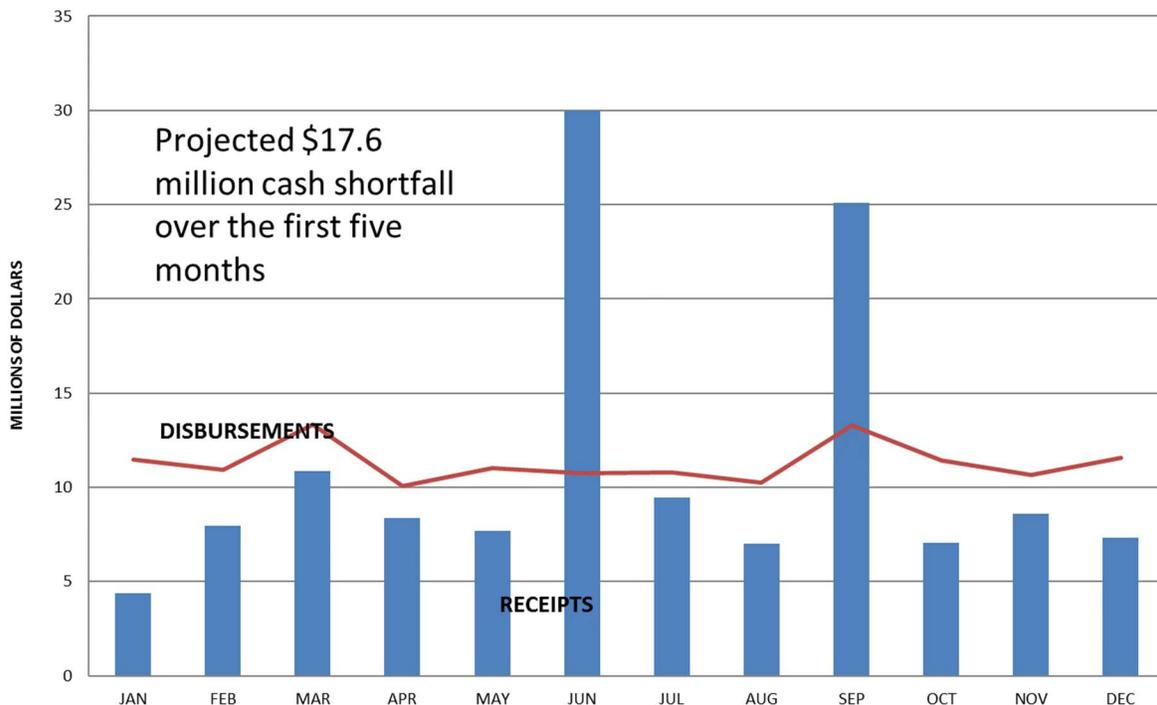
**PROPERTY TAXES AS A PERCENTAGE OF REVENUE FOR CERTAIN FUNDS**

	GENERAL	LIBRARY
2013	37.5	85.6
2014	41.1	85.0
2015	35.0	85.6
2016	35.8	85.8
2017	34.2	85.0

**UNDERSTANDING CASH FLOW**

To completely understand the importance that property tax revenues have in cash management, the 2017 cash flow forecast summary for the General Fund graph is useful in illustrating the timing problem.

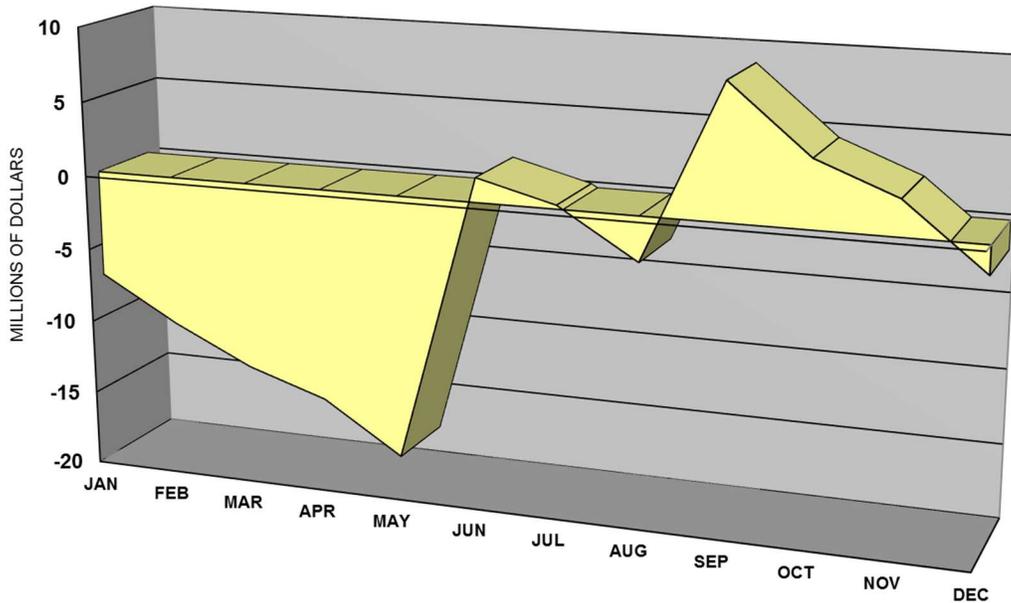
**CASH FLOW FORECAST SUMMARY  
2017 GENERAL FUND BUDGET**



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.

### MONTHLY CASH FLOW SUMMARY 2017 GENERAL FUND BUDGET



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.

#### CASH POLICY REVIEW

The first City Financial Task Force recommended that the City develop balances that would allow it to accomplish two objectives:

- Reduce or eliminate the need to obtain short-term borrowing to cover operating expenses, and;
- Offset fluctuations caused by yearly excesses (deficits) of revenues over expenditures.

The current cash balance policy is:

Assure 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.

For 1987, 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.

The Council policy for the use of above 70% excess funds is:

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. Funds may also be used for abating taxes if the City Council so approves.

#### **CASH MANAGEMENT IN 2016**

With General Fund levies increasing \$1,163,139 in 2016 and \$325,129 in 2017, cash needs have decreased.

It is anticipated that excess funds, should they materialize during future years, will be used exclusively to maintain the cash policy percentage of 70%. Management of the necessary cash flow will be the primary concern in the next few years for the City as property tax caps and binding arbitration continue to affect City operations.

The City will continue to exert strong budget control and place importance on financial planning in 2017 in order to restore and 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	\$134.8 Million	\$260.8 Million
Employees	731.6	1,088.2
Personnel Costs	\$98.4 Million	\$138.5 Million
Personnel	73.0%	53.1%
Salary	48.0%	30.2%
Fringe Benefits	24.9%	22.9%

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 2017 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 2017, 16.19 full-time equivalent positions were added, an increase of 1.5%, across program lines in legislative and management, public safety, community development, public works, and human services.

**CITY OF ROCKFORD, ILLINOIS  
2017 BUDGET  
PERSONNEL AUTHORIZATION  
ALL FUNDS**

<b>PROGRAMS AND AGENCIES</b>	<u>2014</u>	<u>2015</u>	<u>2016</u>	2015-2016 INCREASE (DECREASE)	<u>2017</u>	2016-2017 INCREASE (DECREASE)
<b>LEGISLATIVE &amp; MANAGEMENT</b>						
MAYOR	4.00	4.00	4.00	0.00	4.00	0.00
LEGAL	12.00	13.00	13.00	0.00	13.00	0.00
FINANCE	36.00	36.00	35.00	(1.00)	35.00	0.00
INFORMATION SERVICES	4.00	4.00	5.00	1.00	5.00	0.00
HUMAN RESOURCES	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>0.00</u>	<u>5.00</u>	<u>0.00</u>
LEGISLATIVE & MGMT TOTAL	<u>61.00</u>	<u>62.00</u>	<u>62.00</u>	<u>0.00</u>	<u>62.00</u>	<u>0.00</u>
<b>COMMUNITY DEVELOPMENT</b>						
CD ADMINISTRATION	1.50	1.50	1.50	0.00	1.50	0.00
CD CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00
CD PLANNING	4.30	4.30	4.50	0.20	4.50	0.00
CD CONSTRUCTION SERVICES	25.20	23.20	25.00	1.80	25.00	0.00
CD DEVELOPMENT	<u>7.00</u>	<u>6.00</u>	<u>6.00</u>	<u>0.00</u>	<u>6.00</u>	<u>0.00</u>
COMM DEVELOPMENT TOTAL	<u>38.00</u>	<u>35.00</u>	<u>37.00</u>	<u>2.00</u>	<u>37.00</u>	<u>0.00</u>
<b>HUMAN SERVICES</b>						
HUMAN SERVICES	95.50	86.40	90.83	4.43	95.02	4.19
LIBRARY	<u>87.00</u>	<u>87.00</u>	<u>87.00</u>	<u>0.00</u>	<u>87.00</u>	<u>0.00</u>
HUMAN SERVICES TOTAL	<u>182.50</u>	<u>173.40</u>	<u>177.83</u>	<u>4.43</u>	<u>182.02</u>	<u>4.19</u>
<b>PUBLIC SAFETY</b>						
POLICE	322.50	323.00	323.00	0.00	332.00	9.00
FIRE	259.00	259.00	258.00	(1.00)	260.00	2.00
911 COMMUNICATIONS	<u>53.00</u>	<u>53.00</u>	<u>53.00</u>	<u>0.00</u>	<u>53.00</u>	<u>0.00</u>
PUBLIC SAFETY TOTAL	<u>634.50</u>	<u>635.00</u>	<u>634.00</u>	<u>(1.00)</u>	<u>645.00</u>	<u>11.00</u>
<b>PUBLIC WORKS</b>						
ADMINISTRATION	2.00	2.00	2.00	0.00	2.00	0.00
ENGINEERING	8.00	9.10	9.10	0.00	6.60	(2.50)
STREETS & SEWERS	31.00	31.00	31.00	0.00	31.00	0.00
TRAFFIC	11.00	11.00	11.00	0.00	12.00	1.00
CAPITAL PROJECT	18.00	18.90	18.90	0.00	21.40	2.50
PARKING SYSTEM	3.00	3.00	3.00	0.00	3.00	0.00
BUILDING MAINTENANCE	10.00	10.00	10.00	0.00	11.00	1.00
EQUIPMENT MAINTENANCE	9.00	9.00	9.00	0.00	9.00	0.00
CENTRAL STORES	4.00	4.00	4.00	0.00	4.00	0.00
WATER	<u>64.00</u>	<u>63.00</u>	<u>62.00</u>	<u>(1.00)</u>	<u>62.00</u>	<u>0.00</u>
PUBLIC WORKS TOTAL	<u>160.00</u>	<u>161.00</u>	<u>160.00</u>	<u>(1.00)</u>	<u>162.00</u>	<u>2.00</u>
<b>TOTAL</b>	<u>1,076.00</u>	<u>1,066.40</u>	<u>1,070.83</u>	<u>4.43</u>	<u>1,088.02</u>	<u>17.19</u>

Staffing for 2016 was 1,071.83 positions, an increase of 5.43 FTE over 2015. Increases include 7.43 in Information technology, Community Development, and Human Services. 2.00 eliminated from Fire and Water.

## 2017 EMPLOYMENT

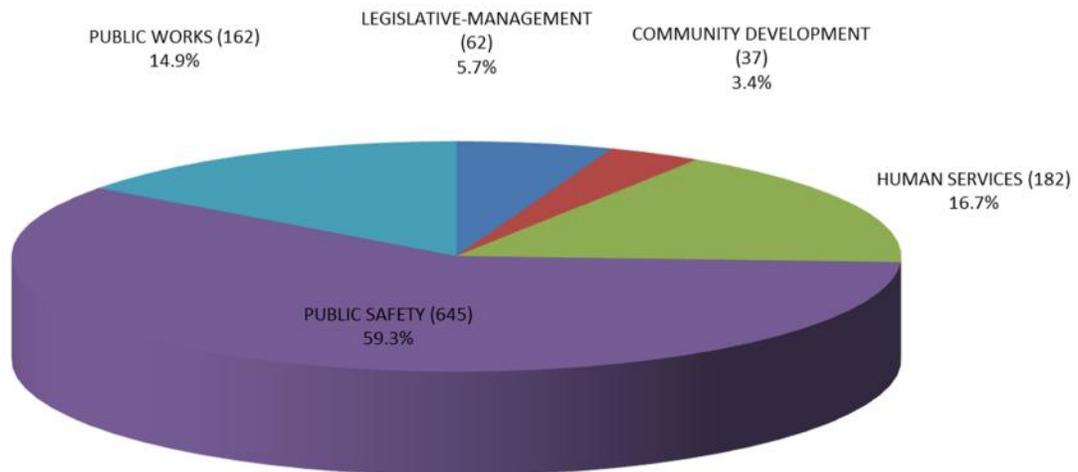
Staffing for the 2017 budget by program is provided in the Personnel Authorization Schedule. Employment has increased to 1,088.02 positions.

In the Public Safety group, there is an increase of 11.00 FTE. The Police Department had an increase of 3 Assistant Deputy Chiefs, 1 Sergeant, 1 Assistant Information Technology Manager, 1 Property and Evidence Supervisor, and 3 Citizen Reporting Assistants. A number of these additions relate to the transition to multiple Police locations in 2017. The Fire Department increased for 1 Firefighter, a community paramedic to be reimbursed by user fees, and 1 Fire Equipment Specialist, which was a reinstated position.

In the Human Services group, there is an overall increase of 4.16 staff for 1 Community Care Manager, 1 Weatherization Specialist I, 1 Home Visitor Teacher, and 1 Family Support Specialist. Staffing changes were based on available federal and state grant funds.

The Public Works group total increased by 2, 1 Traffic Signal Repairer and 1 Property Maintenance Worker, to support the new Police facilities.

### CITY OF ROCKFORD, ILLINOIS 2017 BUDGET PERSONNEL AUTHORIZATION



2016 - 1,072; 2015 - 1,067; 2014 - 1,076

**2017 CHANGES IN COMPENSATION**

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

<u>Unit</u>	<u>Employees</u>	<u>Percentage Of Total</u>
Police Sworn	279.0	32.8%
Fire Sworn	244.0	28.7
Public Works/Clerical (AFSCME)	190.0	22.3
Community Development (AFSCME)	15.0	1.8
Human Services (AFSCME)	60.2	7.1
Library (AFSCME)	<u>62.5</u>	<u>7.3</u>
	850.7	100.0%

2013-2017 SALARY AND BENEFIT ADJUSTMENTS BY EMPLOYEE GROUP  
(Percentage)

<u>Year</u>	<u>Police Sworn</u>	<u>Fire Sworn</u>	<u>AFSCME</u>	<u>AFSCME B</u>	<u>Non-Represented</u>
2012	2.00	2.75	2.00	2.00	3.00
2013	2.00 – 1/1/2013 2.00 – 7/1/2013	2.50	2.00	2.00	2.00
2014	2.50	2.50	2.00	2.00	2.00
2015	2.00	2.00	2.00	2.00	2.00
2016	2.00 – 1/1/2016 0.50 – 7/1/2016	2.00	2.00	2.00	2.00
2017	1.50 1/1/2017 0.25 7/1/2017	2.00	2.00	2.00	2.00

From the late 1970’s to the 1980’s the City paid the total cost of health insurance premiums. In 1988, the Community Development AFSCME group and the exempt employees each began contributing to their health insurance costs. In 2004, employee contributions more than doubled as an effort to control rising health insurance costs. In 2007, the City introduced a new health savings (HSA) option in addition to the traditional PPO plan for health insurance premiums. Annual premium costs for the HSA in 2017 are \$6,708 for single, \$13,416 for single plus one, and \$20,124 for family. Annual premium costs for the traditional PPO plan in 2017 are \$6,968 for single, \$13,936 for single plus one, and \$20,904 for family.

## 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 45.37% to 65.56% 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

<u>Benefits</u>	<b>SWORN</b>		<b>NON-SWORN</b>	
	<u>Police</u>	<u>Fire</u>	<u>Office</u>	<u>Field</u>
Pension	33.02%	38.02%	19.36%	19.36%
Worker's Comp	4.36%	6.10%	0.28%	4.51%
Health	20.57%	21.08%	24.44%	26.00%
Other	<u>0.37%</u>	<u>0.36%</u>	<u>1.29%</u>	<u>0.14%</u>
Total	58.32%	65.56%	45.37%	50.00%

### AVERAGE COSTS PER BUDGETED POSITION

Salary	\$84,842	\$88,210	\$54,912	\$56,804
Fringe Benefits	<u>49,484</u>	<u>57,827</u>	<u>24,911</u>	<u>28,403</u>
Total	\$134,326	\$146,037	\$79,824	\$85,208

As shown above, 2017 fringe benefits range from 45.37 percent for field personnel to 65.56 percent for fire personnel, while average costs per position range from \$79,824 for field personnel to \$140,037 for firefighters. Costs increase primarily because of salary and pension adjustments.

In 2016, the fringe benefit range was from 45.7 percent for office personnel to 61.5 percent for fire personnel, while costs per position range from \$67,464 for field to \$134,991 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 \$28.7 million for 2017, are important elements of the City's service delivery system. Capital equipment, over \$5,000, is used by employees to deliver services such as police and fire protection 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 results in acquiring assets whose lives do not match the repayment schedule, accentuating an extremely cyclical equipment replacement schedule, and sharply higher maintenance costs.

With the 2002 economic downturn, \$3.0 million in annual capital equipment spending was eliminated. Police vehicle spending of \$500,000 was augmented by a \$3.2 million 2004 bond issue for fire trucks, ambulances, and a fifteen truck snow fleet. Spending since then has been sporadic from 2004 through 2009 for Police, Fire, and Public Works was \$8.9 million or about \$1.7 million annually. Police spent \$2.7 million for cars and specialized equipment. The Fire Department spent \$3.4 million for fire trucks, specialized fire equipment, and buildings. Public Works spent \$2.8 million for vehicles and specialized equipment, with no capital expenditures for these functions from 2005 through 2007.

In late 2011, City Council approved a policy to begin replacing capital equipment with a municipal lease program. Staff formulated a four-year plan to downsize and replace the entire City fleet. The plan was extended an additional two years at the beginning of 2014, to better match expenses with projected revenue growth. 2014 saw the purchase of approximately \$4.4 million in capital equipment, with a 2016 lease obligation of \$3,759,928. 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 2017, 11% 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: office equipment, which is primarily office equipment and furniture, building improvements, vehicles and operating equipment, and computer hardware and software.

The \$28,680,000 budgeted for capital equipment and projects in 2017 can be divided into four components: office equipment - \$46,316; building improvements - \$25,100; computer software and hardware - \$607,000; and for capital projects - \$24,499,035.

<b>Equipment Fund</b>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Actual Expenditures	3,774,495	4,080,237	3,953,045	3,871,468	3,691,343	3,064,224	3,261,557

The Equipment Fund has shown general reductions in maintenance expenses as a result of capital equipment purchases.

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 reduction in pothole complaints and pothole patching.

<b>POTHOLE SUMMARY</b>					
<b>Statistics</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>TOTAL</b>
Potholes Patched	113,727	85,672	69,103	76,792	345,294
Material Cost	\$ 169,387.00	\$ 200,015.84	\$ 148,059.40	\$ 150,933.86	\$ 668,396.10
Number Pothole Requests	3,186	3,116	2,754	2,644	11,700

Office equipment of \$46,316 is allocated \$25,000 to the Election Commission and \$21,316 to the Library. The Election Commission's capital equipment dollars will go toward the purchase of poll books equipment. The Library's capital equipment dollars will go toward upgrading current office equipment needed at numerous Library locations.

Building improvements of \$25,100 are allocated to the Main Library and various branches for carpeting and repaving parking lots for \$17,000 and to RMAP for \$18,100 for upgrades to building.

The anticipated capital purchases will replace equipment and vehicles in the existing fleet. The City expects to realize a significant reduction in service and repair costs related to maintaining aging City vehicles. With new vehicle purchases, it is expected that vehicle down time will drop significantly. This will allow for an overall fleet downsizing and increases in employee productivity.

The capital project portion, \$27.8 million includes \$8.7 million in roadway improvements, \$5.8 million in neighborhood programs, \$3.4 million in highway repairs, \$1.5 million in drainage and storm water, \$600,000 in sidewalk and multi-use paths, \$1.2 million in lighting and traffic signals, \$2.7 million in special projects and \$400,000 in project development. Ongoing projects, already funded in previous years, will continue and incur expenses in 2017 as well.

The proposed water system improvements, \$7.5 million in 2017 work, include rehabilitation and replacement of water mains, storage facilities and pumping stations.

The current program revenues for 2017 are at \$27.8 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. The local sales tax replaces the annual street bond referendum and provides \$15.9 million in revenue. State motor fuel tax revenues of \$1.4 million decrease \$976,300 over 2016.

The \$27.8 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, interfund transfers, and grant funds.

## REVENUE AND FINANCING CHARGES

The 2017 budget estimates revenue of \$249.9 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 2017, the City assumes 2% growth in assessed valuation (the basis for property tax revenue), a 0-4% 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		

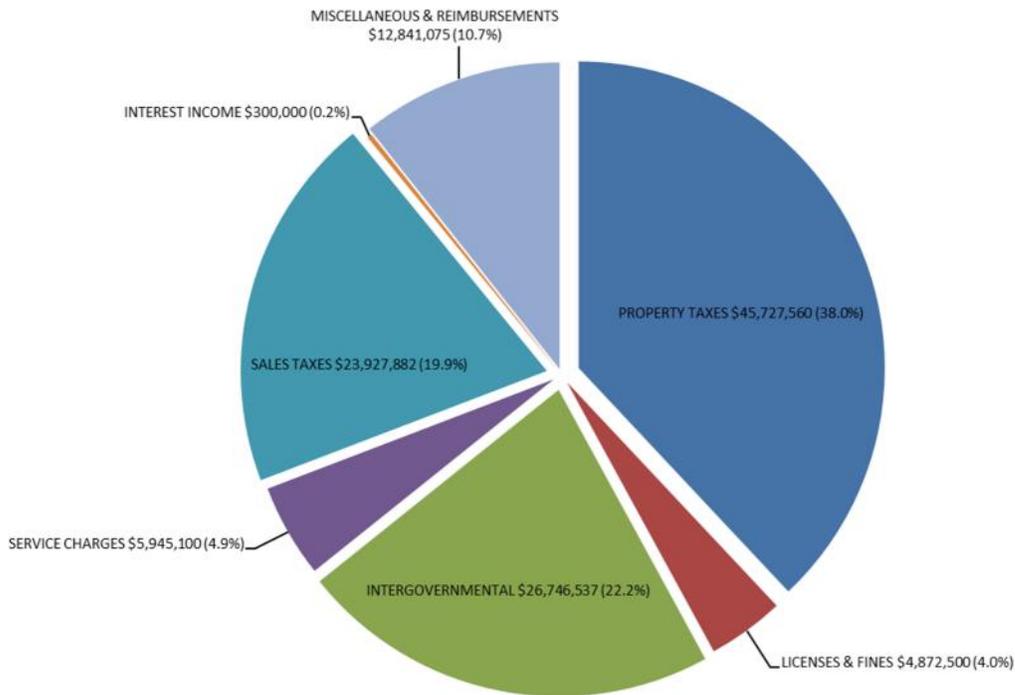
Most of these are self-explanatory. Intergovernmental revenue is income from federal, state, and other local governments. Other income and transfers are miscellaneous items, restricted receipts and transfers. Property taxes are net of accounting adjustments and projected tax cap losses.

### GENERAL FUND REVENUE - (\$135,500,254)

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 increased from 2016 to 2017. The percentage of the total that each represents, property taxes, elastic revenues and static revenues, has also slightly increased from the prior year.

## 2017 GENERAL FUND REVENUES \$135,500,254



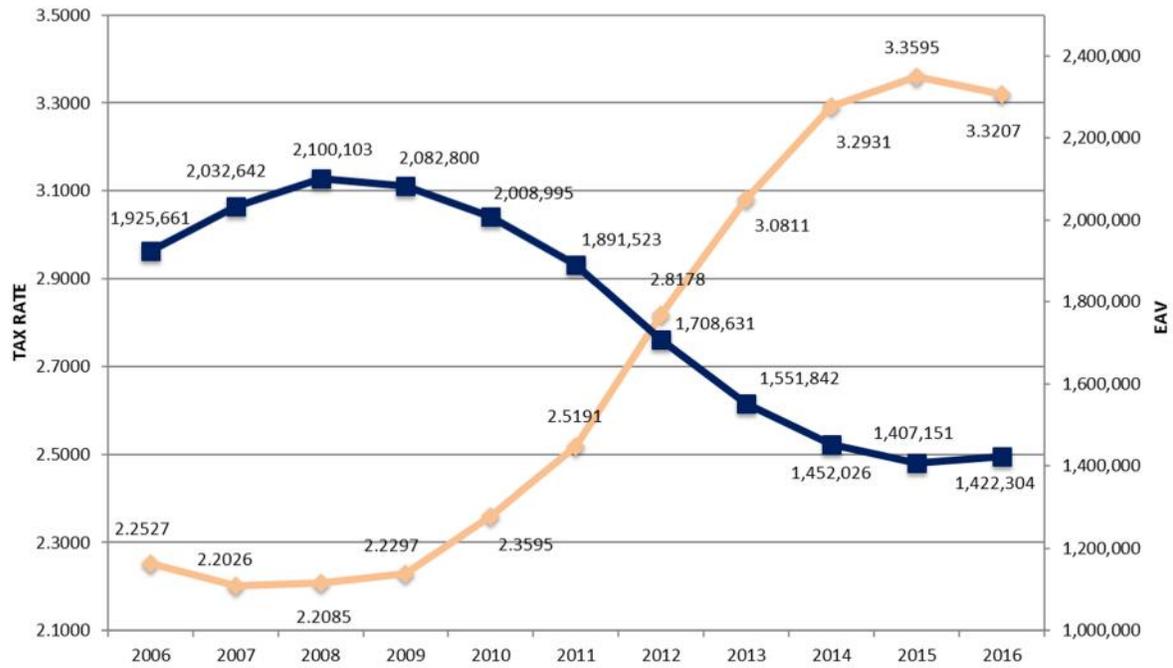
### THE PROPERTY TAX

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.

2016 EAV is \$1,422,304 compared to the previous year's \$1,407,151. The increase is due to estimated new construction of \$3.4 million and annexations. Increases in EAV due to annexation of new areas were \$2.5 million in 2016. EAV change estimates will be 2% for 2017-2019.

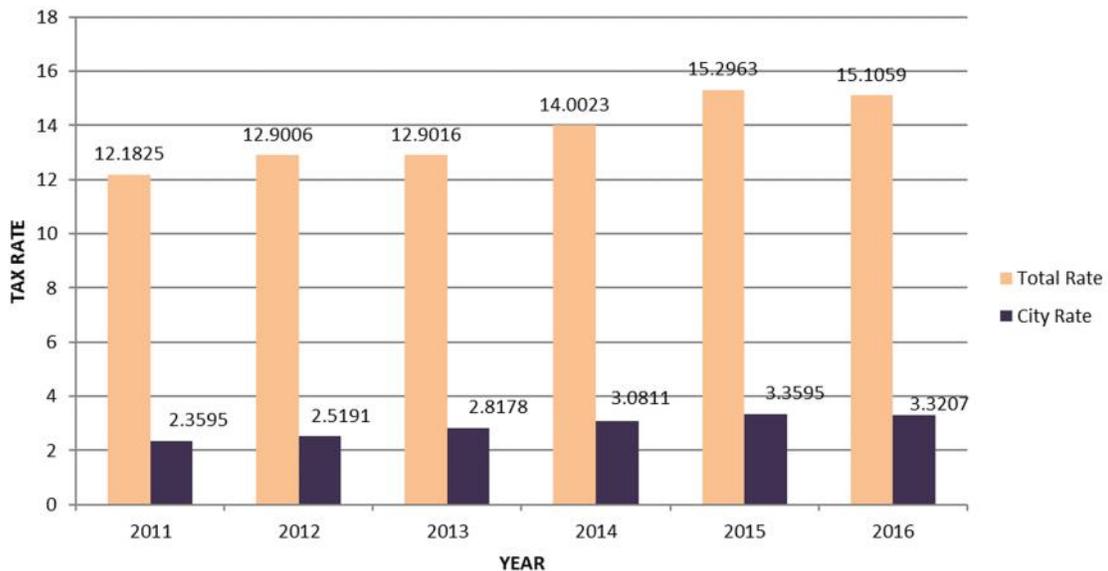
The graph below illustrates the relationship between EAV and the property tax rate. Poor EAV performance puts pressure on the rate if levies are increased to raise revenue. Given the fact that rates are fixed for a number of levies and that the City is at the maximum for many limited levies, this has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

**Property Tax Rate Associated with Levy  
Rate Setting EAV  
2006 - 2016**



As the All City Tax Rate Graph illustrates, tax rates for both the City and all taxing districts decreased a total of 19.04 cents in 2016. The City tax rate decreased 3.9 cents. Tax rate changes for the remaining six taxing districts ranged from a decrease of 13.48 cents for the school district to an increase of 0.03 cents for the township; overall, there was a decrease of 19.04 cents for these units.

**CITY OF ROCKFORD, ILLINOIS  
ALL CITY TAXING DISTRICT COMBINED 2011-2016**



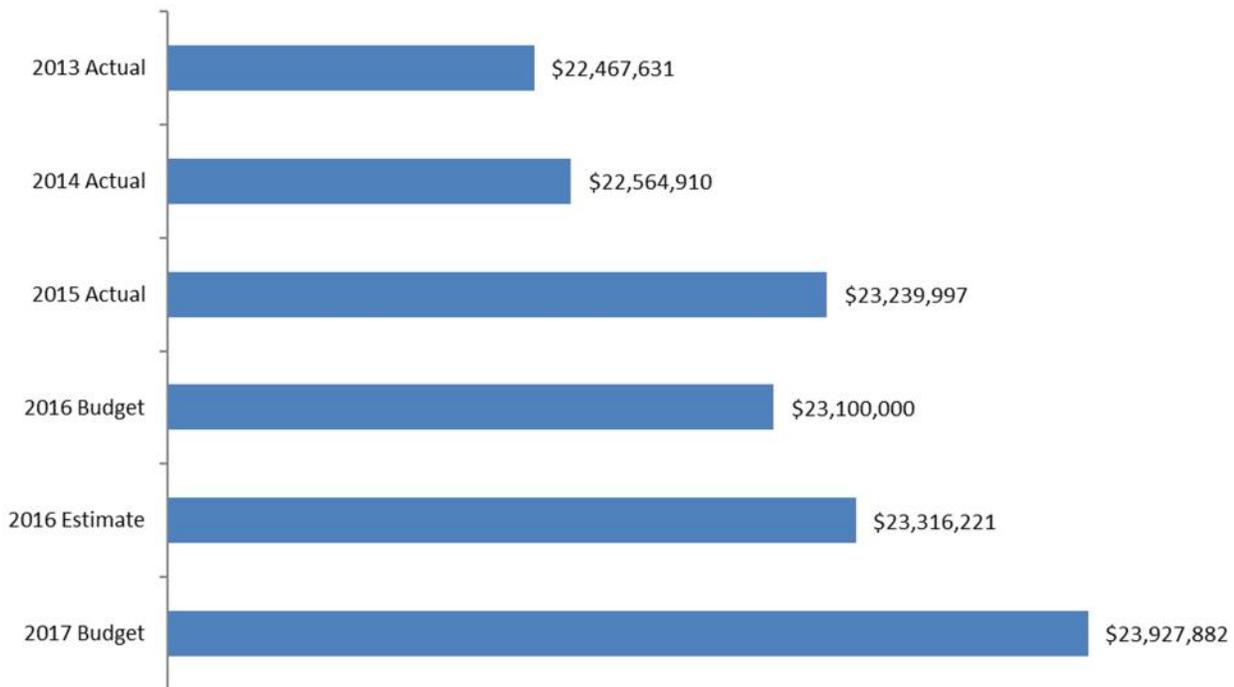
The City rate is 22% of the total rate of \$15.1059. It is the City’s goal to maintain a stable tax rate in order to remain competitive with surrounding communities and unincorporated areas in economic development and annexation efforts.

The 2016 City rate is \$3.32. \$3.20 for operations and \$0.12 for debt service. 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 2017 budget estimates \$23,927,882 which is 3.58% (\$827,882) more than the 2016 budget (\$23,100,000). 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.

**Sales Tax Revenue 2013-2017**



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 2015 and 2016 are \$3,400,139 and \$3,712,993 respectively. 2017 budgeted revenue is \$3,193,000.

The City receives a 6% phone tax. Revenue, \$3,927,919 for 2016 is budgeted at \$4,200,000 for 2017. The 5% water utility tax, implemented in 2003, \$1,306,328 for 2016; \$1,254,600 is budgeted for 2017.

## **OTHER GENERAL FUND REVENUE**

License and inspection estimates have increased \$212,091 from \$4,632,625 in 2016 to \$4,872,500 in 2017. Building inspection fees in excess of \$100,000 per project are considered unusual and are not budgeted.

The 2016 estimated actual of \$5,411,350 is \$778,725 over budget, reflecting many increases and decreases in licenses issued. Primary increases occurred in liquor licenses (\$43,757), CATV franchise fees (\$57,752), and building inspections (\$717,167).

The 2017 intergovernmental revenue budget estimate is \$26,746,537, an increase of \$1,289,386 from 2016's \$25,457,151. The most significant increase was the State Income Tax (\$769,316), other government (\$775,000) and Winnebago County (\$159,464), offset by a decrease in Replacement Tax revenue (\$405,422). Due to the volatile nature of replacement taxes, a fixed growth assumption is not used; rather, annual results are analyzed.

The 2016 intergovernmental actual is estimated to exceed the original budget by \$1,089,183. Replacement taxes, a state revenue source distinguished by its instability since its inception in 1978, came in \$258,992 under 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. State Income Tax underperformed the estimate by \$290,758.

Service charges, budgeted at \$5,629,955 for 2016, have increased \$315,145 to \$5,945,100 for 2017. This is primarily due to an increase in ambulance fee revenues. The 2016 service charges estimate of \$5,874,896 was \$244,941 over budget.

General Fund fine revenue can vary depending on economic conditions. \$1,227,000 is the 2017 estimate; the 2016 actual estimate is \$1,249,998. A decrease in magistrate fines, \$35,000, offset by increases in ordinance violation fines (\$55,000) and false alarm fines (\$110,000).

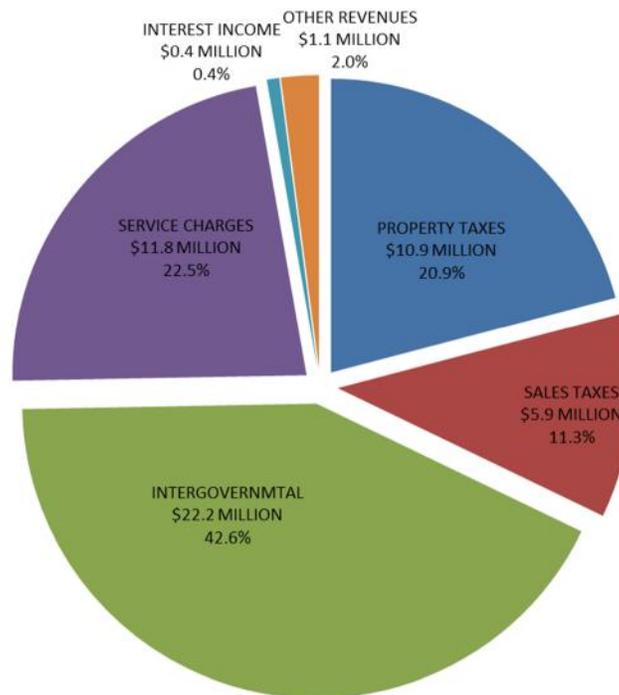
Interest income, budgeted at \$200,000 for 2016, is estimated at \$300,000 for 2017. \$311,167 is estimated for 2016.

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 2016 budget and receipts were \$12,351,247 and \$13,357,364 respectively. 2017's budgeted \$12,841,075 is \$489,828 more than the prior year's budget and \$516,289 less than the actual primarily due to health insurance reimbursements offset by capital lease proceeds and water reimbursement for services. 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.

## 2017 SPECIAL REVENUE FUNDS' REVENUE

**\$52,278,205**



(2016- \$52,915,638)

The City utilizes thirty-one special revenue funds. Although financing for this fund group has increased from 2016's \$52.9 million, the revenue mix has been essentially unchanged since 1985.

**Motor Fuel Tax Fund** - This fund is financed by shared revenue payments (\$4,000,000) from the State of Illinois on motor fuel (19 cents per gallon) for road building and maintenance purposes. 2017 interest earnings are estimated at \$20,000.

**Sanitation Fund** - This fund is financed by a \$241.68 annual user fee collected on the monthly water bill. In addition, the fund receives a small amount in property tax, rental income and interest earnings.

**Community Development Block Grant Fund** - This fund, primarily involved with economic development and neighborhood rehabilitation, is financed by federal grants (\$3,050,979). Program income is estimated at \$45,000. The 2016 carryover of prior year funds and grant authorizations is \$1,104,693.

**Redevelopment Fund** - This fund, for redevelopment purposes and Metro Center Authority subsidy payments, has four revenue sources: motel/hotel tax (1%) - \$386,700; restaurant/lounge (1%) - \$3,200,800; package liquor (1%) - \$543,000. For 2016, receipts are \$4,471,120, \$500,120 above the estimate; with restaurant/lounge coming in above estimates. This tax was originally authorized in 1978 and has been extended to 2028 to fund various projects.

**Tourism-Promotion Fund** - This tax, five percent on motels and hotels, was instituted in 1985 to promote tourism. It was increased from one to two percent in 1991, from two to four percent June 1997, and, for the Coronado Theater renovation project, from four to five percent July 1999.

**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.

**Retail TIFs** – There are 17 Commercial Retail TIF Districts, East River, West Side #2, River District North, South Rockford, Assisted Living, West State and Kilburn, State and Central, Springfield Corners, North Main and Eddy Ave, North Main and Auburn, Main and Whitman, Midtown, Broadway, State and Alpine, East State and Mulford, Auburn Street, and Jefferson and North 3<sup>rd</sup> Street. The primary function of the Retail Districts is to assist retail development and redevelopment the area to make the area more economically viable.

**Industrial TIFs** – There are seven industrial TIF Districts, Kishwaukee-Harrison #1 and #2, Preston and Central, Rockford Global Trade Park #1, #2, #3, and Global Trade Park South. The primary function of the Industrial Districts is to assist business development and redevelopment in the area to make the area more economically viable.

**Residential TIFs** - The six residential TIFs include Lincolnwood #1 and #2, Hope 6, Garrison School, River Oaks (Thatcher Blake River Walk), and Jackson School. The primary function of the Residential Districts is to assist in residential development and redevelopment of the area to make the area more economically viable.

**Human Services** - This fund is financed by two federal (\$6,298,084) and four state agencies (\$5,400,000) to provide services in Community Services, Headstart Preschool, Drug Free, Weatherization and Energy Assistance. Revenues tend to fluctuate based on grants and federal priorities.

**Tuberculosis Sanitarium** - Revenues are received from property taxes, user fees, and interest income. The property tax limit is \$970,000; currently the fund is at \$151,544.

**Library Fund** - This fund is financed by property taxes (\$7,380,000), state replacement taxes (\$755,000) fines (\$70,000), service charges and non-resident fees (\$51,050), grants (\$117,840), interest and rental income (\$105,000) and miscellaneous income (\$75,000). Of any City operating fund, the Library is most heavily dependent on the property tax as the largest source of revenue, 85.0%.

**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 - (\$16,165,721)**

**Debt Service Funds** - These funds are funded by property taxes (\$4,995,815), tax abatements from TIF Districts, development funds, and OTB Special Projects Fund (\$5,343,884), the parking and water utilities (\$5,510,647), and sales tax (\$315,375). For further information, see Debt Service under Non-Operating Fund section.

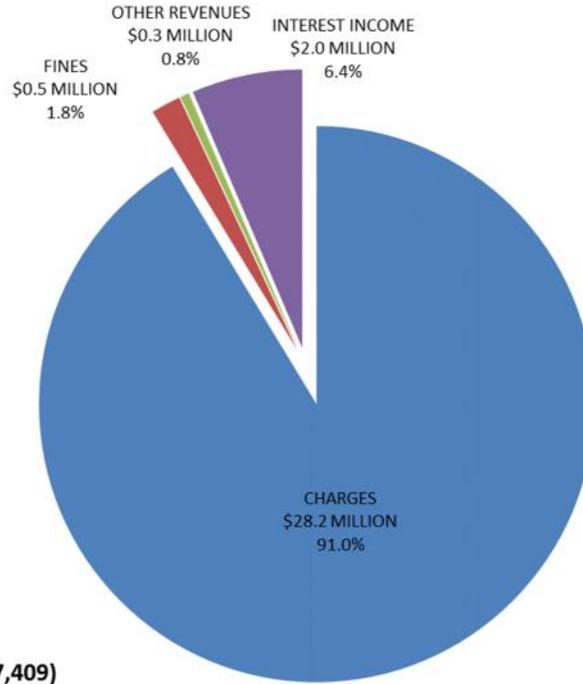
#### **CAPITAL PROJECTS FUNDS REVENUE - (\$27,793,700)**

**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 - (\$30,976,250)**

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

**2017 ENTERPRISE FUNDS' REVENUES  
\$30,976,250**



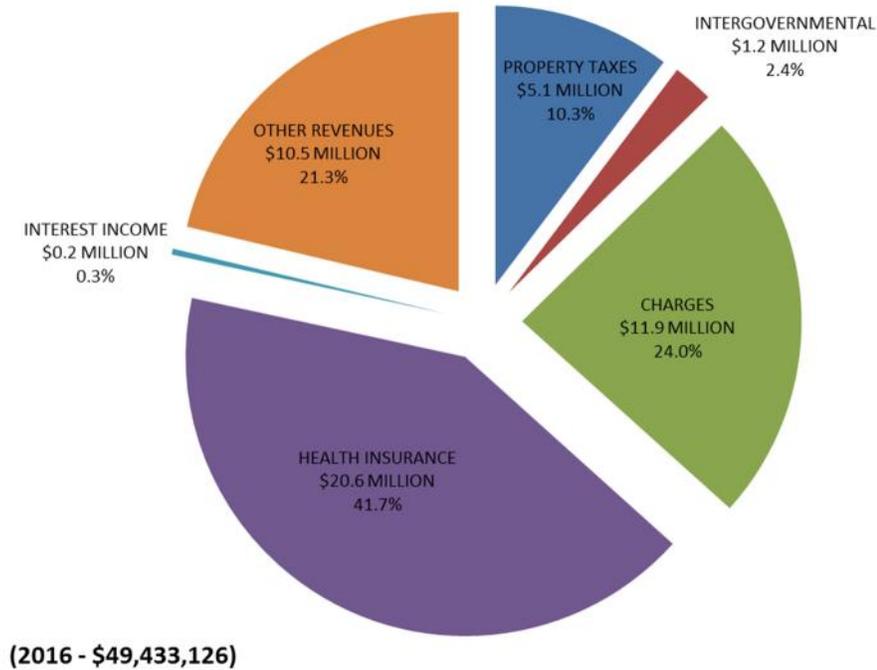
**Water Fund** - This fund is financed by user fees (\$27,418,000), installations and connections (\$781,000); interest income (\$200,000), and service charges to other funds and governmental agencies (\$203,450).

**Parking Fund** - The Parking System is financed by fines (\$534,000), permits and fees (\$1,790,200), and purchase of services (\$49,600).

**INTERNAL SERVICE FUNDS REVENUES - (\$49,365,877)**

The City uses eleven internal service funds. While financing for this fund group has increased from 2016's \$48,702,295 budget, the revenue mix is unchanged.

**2017 INTERNAL SERVICE FUNDS' REVENUES**  
**\$49,365,877**



**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.

**Central Stores Fund** - This fund, part of the Public Works Department, provides centralized inventory services for the entire Department.

**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.

**Illinois Municipal Retirement Fund** - The revenues for this fund finance retirement benefits for eligible employees, as well as Social Security contributions. Property taxes are estimated at \$3,212,746; replacement taxes at \$321,000; interfund transfers from non-property tax funds at \$3,528,064 and interest income at \$10,000 for 2017. The property tax rate is unlimited.

**Unemployment Insurance Fund** - The budget includes \$135,828 in property taxes and \$33,912 in interfund transfers from non-property tax funds, and \$13,400 in interest income. The property tax rate is unlimited.

**Worker’s Compensation Fund** - Income for 2017 includes \$2,589,887 in property taxes, \$313,584 in interfund transfers from non-property tax funds, and \$15,000 in interest income. The property tax rate is unlimited for this purpose.

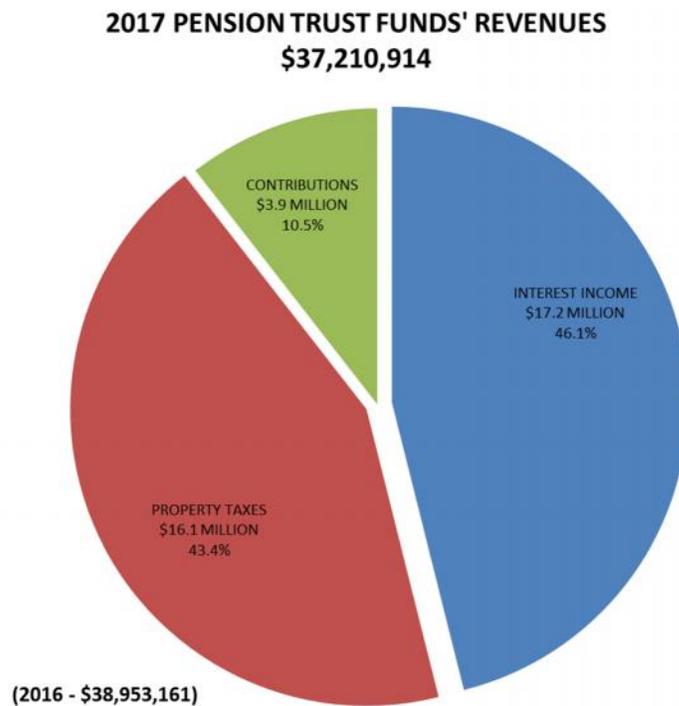
**Auditing Fund** - This fund is financed by property taxes (\$131,410) and interfund transfers from non-general fund units (\$51,901). The property tax rate is unlimited for this purpose.

**Health Insurance Fund** - The City operates a self-insured plan for active employees and retirees. The City’s share of \$18,287,323 is supplemented by employees and retired employee contributions of \$2,404,725.

**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 (\$1,736,120), departmental charges (\$1,173,800), and insurance reimbursements (\$115,000).

**PENSION FUNDS REVENUES – (\$37,210,914)**

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



**Police Pension Fund** - This fund is financed by a contribution from the General Fund (property taxes, \$6,921,439 and state replacement taxes, \$963,000), member contributions (\$2,029,200), investment income (\$5,350,000), and fair value appreciation (\$5,000,000). The interest rate assumption for 2017 is 7.5% (2016 Actual 0.79% earnings).

**Fire Pension Fund** - This fund is financed by a contribution from the General Fund (property taxes, \$7,105,775 and state replacement taxes, \$1,155,600), member contributions (\$1,885,900) and investment income (\$4,800,000), and fair value appreciation (\$2,000,000). The interest rate assumption for 2017 is 7.5% (2016 Actual 0.08% earnings).

## **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

	Funds													
	General Fund	Motor Fuel Tax Fund	Sanitation Fund	CD Block Grant Fund	Redevelopment Fund	Tourism-Promotion Fund	TIF Funds	Human Services Fund	Tuberculosis Sanitarium	Library Fund	OTB Fund	Debt Service Funds	Capital Project Funds	Water Fund
<b>City Departments</b>														
Mayor's Office	x													
City Council	x													
Legal Department	x			x									x	
Finance Department	x		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	x								
CD Tourism Promotion						x								
TIF Funds							x							
Planning Division	x						x							
Sanitation Division			x											
Code Enforcement Division	x		x	x										
Building Department	x													
Human Services Department	x							x						
Tuberculosis Sanitarium								x						
Rockford Public Library									x					
Rockford Mass Transit District	x													
Police Department	x													
Fire Department	x													
911 Division	x													
Fire & Police Commissioners	x													
Public Works Administration	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		x											
Traffic Division	x	x												
Parking Division	x													
Property Division														
Equipment Division														
Central Supply Division														
Water Division	x													x
Police Pension														
Fire Pension														
IMRF Pension														
Health Insurance														
Unemployment														
Worker's Compensation														
Auditing														
Debt Management												x		
OTB Special Projects											x			
Risk Management														
Northern Illinois Workforce Alliance	x													

DEPARTMENT FUNDING

City Departments	Parking Fund	Property Fund	Equipment Fund	Central Stores Fund	Information Tech Fund	911 Fund	IMRF Fund	Unemployment Fund	Worker's Comp Fund	Auditing Fund	Health Insurance Fund	Risk Management Fund	Police Pension Fund	Fire Pension Fund
Mayor's Office														
City Council														
Legal Department												x		
Finance Department	x											x	x	x
Information Technology Department					x									
Human Resources Department									x		x			
Board of Elections														
CD Administration														
CD Business Group														
CD Redevelopment														
CD Tourism Promotion														
TIF Funds														
Planning Division														
Sanitation Division														
Code Enforcement Division														
Building Department														
Human Services Department														
Tuberculosis Sanitarium														
Rockford Public Library														
Rockford Mass Transit District														
Police Department	x													
Fire Department														
911 Division						x								
Fire & Police Commissioners														
Public Works Administration	x	x	x	x										
Public Works Engineering														
Capital Project Fund														
Motor Fuel Tax Fund														
Street Maintenance Division														
Traffic Division	x													
Parking Division	x													
Property Division		x												
Equipment Division			x											
Central Supply Division				x										
Water Division														
Police Pension													x	
Fire Pension														x
IMRF Pension							x							
Health Insurance											x			
Unemployment								x						
Worker's Compensation									x					
Auditing										x				
Debt Management														
OTB Special Projects														
Risk Management												x		
Northern Illinois Workforce Alliance														

## YEAR END FINANCIAL CONDITION

Fund balances for the 2017 budget year ending December 31, 2017 are deemed to be sufficient to insure a healthy financial condition for the City. Of the eighteen 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 ten 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 RMAP fund has a temporary deficit due to startup costs. This will be corrected over several years. The Human Services and Parking 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  
2016 ACTUAL

FUND	BEGINNING BALANCE		EXPENDITURES		EXCESS (DEFICIT)	ADJUSTMENTS	ENDING BALANCE 12/31/16
	1/1/16	REVENUES	EXPENSES				
GENERAL-OPERATING	\$37,675,349	\$132,415,654	\$135,100,575		(\$2,684,921)		\$34,990,428
SPECIAL REVENUE							
MOTOR FUEL TAX	8,022,630	3,932,484	6,666,739		(2,734,256)		5,288,374
SANITATION	4,266,523	12,828,000	14,398,828		(1,570,827)		2,695,696
COMMUNITY DEVELOPMENT	267,586	7,240,745	4,328,115		2,912,630		3,180,216
REDEVELOPMENT TAX	1,394,351	5,293,776	5,056,565		237,211		1,631,562
TOURISM PROMOTION TAX	599,165	1,970,534	1,800,727		169,807		768,972
TAX INCREMENT DISTRICTS	(6,381,300)	5,437,009	7,466,039		(2,029,031)		(8,410,331)
HUMAN SERVICES	803,505	17,445,581	14,828,370		2,617,211		3,420,716
TUBERCULOSIS SANITARIUM	216,535	162,582	199,017		(36,435)		180,100
LIBRARY	10,069,963	8,630,051	9,696,895		(1,066,844)		9,003,119
OTB SPECIAL PROJECTS	163,643	85,671	90,000		(4,329)		159,314
RMAP PLANNING	(17,731)	1,611,706	1,456,501		155,205		137,474
DEBT SERVICE	10,177,528	11,194,982	10,986,421		208,560	5,826,781	16,212,869
CAPITAL REPLACEMENT	1,056,621	4,250,033	3,889,218		360,815		1,417,435
CAPITAL PROJECT	3,058,747	58,409,248	44,521,079		13,888,169		16,946,916
ENTERPRISE							
WATER SYSTEM	137,527,484	28,666,268	22,701,565		5,964,702		143,492,186
PARKING SYSTEM	13,840,439	2,165,699	2,823,518		(657,820)		13,182,619
INTERNAL SERVICE							
PUBLIC WORKS PROPERTY	467,816	3,104,694	2,920,588		184,106		651,922
PUBLIC WORKS EQUIPMENT	176,821	3,282,891	3,259,354		23,537		200,358
PUBLIC WORKS CENTRAL STORES	329,691	431,013	424,036		6,977		336,668
911 COMMUNICATIONS	(155,801)	5,769,491	5,720,504		48,987		(106,814)
IMRF PENSION	67,468	6,827,273	6,818,789		8,484		75,952
UNEMPLOYMENT INSURANCE	497,291	187,909	12,918		174,990		672,281
WORKER'S COMPENSATION	1,269,769	3,127,875	2,348,426		779,448		2,049,217
AUDITING	44	153,541	153,585		(44)		0
RISK MANAGEMENT	(8,662,954)	4,242,000	2,996,682		1,245,318		(7,417,636)
INFORMATION TECHNOLOGY	1,565,481	3,380,189	3,503,979		(123,790)		1,441,691
HEALTH INSURANCE	7,392,367	19,413,905	20,691,377		(1,277,473)		6,114,894
PENSION							
POLICE PENSION	177,187,756	10,357,605	15,940,422		(5,582,817)	(7,884,439)	163,720,500
FIRE PENSION	153,738,199	8,976,723	16,712,081		(7,735,357)	(8,261,375)	137,741,467
ELIMINATIONS & ADJUSTMENTS	0	(97,729,236)	(81,295,863)		(16,433,373)	16,433,373	0
	\$556,614,986	\$273,265,894	\$286,217,052		(\$12,951,158)	\$6,114,340	\$549,778,168

# **Mayor's Office**

## **MISSION STATEMENT**

It is the mission of the Mayor's Office to provide the leadership, initiative, and direction that is necessary to provide quality services to the citizens of Rockford.

## **PRIMARY FUNCTIONS**

The primary function of the Mayor's Office is to provide administrative and policy making functions, as well as to oversee the day-to-day operations for the City of Rockford.

## **OBJECTIVES FOR FISCAL YEAR 2017**

- Continue efforts to cut operational costs through organizational efficiencies.
- Aggressively pursue development opportunities to grow Rockford economy.
- Continue multi-year parking system plan to improve condition and operational effectiveness.
- Implement \$8 million in River Edge grants in the downtown area.
- Continue health and wellness initiatives for our City employees and community at large through the creation of the "Healthy Rockford Network."
- Partner with local educational institutions and civic and economic development groups on developing coordinated networks to grow major industry clusters, including healthcare, 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.
- Continue the Rockford Area Prisoner Re-entry Network.
- Build and support intergovernmental relationships, collaboration, and advocacy.
- Continue work in establishing opportunities for international trade and economic growth.
- Consolidate public-sector housing programs under one-stop shop for better outcomes and customer service.
- Continue to pursue state legislative agenda focusing on pension reform, collective bargaining reform, protection of state-disbursed municipal revenues, other pro municipal government legislation, and a new casino for Rockford.

# Mayor's Office

## MAYOR'S OFFICE BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$523,238	\$514,964	\$515,280	\$552,079	\$37,115
CONTRACTUAL	153,004	149,570	159,647	190,567	40,997
SUPPLIES	16,242	10,000	10,316	10,000	0
OTHER	3,652	6,456	0	2,956	(3,500)
CAPITAL	26,978	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$723,114</u>	<u>\$680,990</u>	<u>\$685,242</u>	<u>\$755,602</u>	<u>\$74,612</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENT	\$78,247	\$77,565	\$79,048	\$81,626	\$2,578
GENERAL REVENUES	<u>594,778</u>	<u>645,549</u>	<u>601,942</u>	<u>673,976</u>	<u>72,034</u>
TOTAL	<u>\$673,025</u>	<u>\$723,114</u>	<u>\$680,990</u>	<u>\$755,602</u>	<u>\$74,612</u>

## MAYOR'S OFFICE AUTHORIZED POSITIONS

<b>POSITION TITLE</b>	<b>POSTION RANGE</b>	<b>2016 EMPLOYEES</b>	<b>2017 EMPLOYEES</b>	<b>INCREASE/ (DECREASE)</b>
MAYOR	ELECTED	1.00	1.00	0.00
CITY ADMINISTRATOR	212	1.00	1.00	0.00
EXECUTIVE COORDINATOR TO THE MAYOR	108	1.00	1.00	0.00
SR. ADMINISTRATIVE ASSISTANT	105	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT	101	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>4.00</u></b>	<b><u>4.00</u></b>	<b><u>0.00</u></b>

## BUDGET HIGHLIGHTS

- Personnel budget numbers reflects a 2% wage adjustment for staff and 4% wage increase for Mayor as well as increases in health insurance.
- Contractual expenses increase primarily due to increases in purchase of services.
- Estimated lease payments for vehicle payments in 2017 are budgeted at \$2,956.

## CAPITAL EQUIPMENT

There are no capital items budgeted for the Mayor's Office in 2017.

# 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 2017**

- Use the City-level strategies - create a livable community, engage citizens in improving education and reducing crime, investing in infrastructure, and becoming 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**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$347,734	\$350,599	\$337,778	\$356,983	\$6,384
CONTRACTUAL	172,764	211,260	154,207	175,490	(35,770)
SUPPLIES	<u>4,127</u>	<u>2,900</u>	<u>3,867</u>	<u>4,500</u>	<u>1,600</u>
TOTAL	<u>\$524,625</u>	<u>\$564,759</u>	<u>\$495,852</u>	<u>\$536,973</u>	<u>(\$27,786)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSE	\$34,242	\$34,389	\$34,591	\$32,995	(\$1,596)
GENERAL REVENUES	<u>507,562</u>	<u>490,236</u>	<u>530,168</u>	<u>503,978</u>	<u>(26,190)</u>
TOTAL	<u>\$541,804</u>	<u>\$524,625</u>	<u>\$564,759</u>	<u>\$536,973</u>	<u>(\$27,786)</u>

## **CITY COUNCIL AUTHORIZED POSITIONS**

	POSTION	2016	2017	INCREASE/
	<u>RANGE</u>	<u>EMPLOYEES</u>	<u>EMPLOYEES</u>	<u>(DECREASE)</u>
POSITION TITLE	ELECTED	<u>14.00</u>	<u>14.00</u>	<u>0.00</u>
TOTAL PERSONNEL		<u>14.00</u>	<u>14.00</u>	<u>0.00</u>

## **BUDGET HIGHLIGHTS**

- Personnel numbers reflect increases in health insurance premiums.
- Contractual expenses decrease as a result of decreases in service contracts offset by increases to purchase of services.

# **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 2017**

- 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 Policy 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.
- Assist with the administration of the Property Tax Rebate Program for foreclosure and new construction single family residence purchases.
- 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 support of parolee and probationer re-entry initiatives.
- Re-establish annual negotiation of animal control services intergovernmental agreement and reduction of City costs for animal services.

# Legal Department

## LEGAL DEPARTMENT BUDGET SUMMARY

APPROPRIATION	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2016 <u>ESTIMATED</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
PERSONNEL	\$1,331,734	\$1,271,264	\$1,148,505	\$1,358,549	\$87,285
CONTRACTUAL	277,758	326,302	339,626	253,437	(72,865)
SUPPLIES	<u>21,212</u>	<u>20,500</u>	<u>31,043</u>	<u>20,500</u>	<u>0</u>
TOTAL	<u>\$1,630,704</u>	<u>\$1,618,066</u>	<u>\$1,519,174</u>	<u>\$1,632,486</u>	<u>\$14,420</u>

FUNDING SOURCE	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENT	\$201,541	\$189,966	\$179,640	\$185,189	\$5,549
MAGISTRATE FINES	275,000	180,000	180,000	180,000	-
PURCHASE OF SERVICES	743,844	792,931	725,952	725,952	0
GENERAL REVENUES	<u>372,215</u>	<u>467,807</u>	<u>532,474</u>	<u>541,345</u>	<u>8,871</u>
TOTAL	<u>\$1,592,600</u>	<u>\$1,630,704</u>	<u>\$1,618,066</u>	<u>\$1,632,486</u>	<u>\$14,420</u>

## LEGAL DEPARTMENT AUTHORIZED POSITIONS

POSITION TITLE	POSITION <u>RANGE</u>	2016 <u>EMPLOYEES</u>	2017 <u>EMPLOYEES</u>	INCREASE/ (DECREASE)
LEGAL DIRECTOR	316	1.00	1.00	0.00
CITY ATTORNEY	213	2.00	2.00	0.00
LAND TRANSACTIONS OFFICER	108	1.00	1.00	0.00
ASSISTANT CITY ATTORNEY I	108	3.00	3.00	0.00
DIVERSITY PROCUREMENT OFFICER	108	1.00	1.00	0.00
CITY COUNCIL CLERK	105	0.00	1.00	1.00
ADMINISTRATIVE ASSISTANT	102	4.00	3.00	(1.00)
OFFICE ASSISTANT	101	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>13.00</u></b>	<b><u>13.00</u></b>	<b><u>0.00</u></b>

## BUDGET HIGHLIGHTS

- Personnel budget numbers reflect a 2% wage adjustment for all staff in addition to personnel changes and an increase in health insurance rates.
- Contractual expense decreased \$72,865 primarily due to decrease in professional legal fees.

# Legal Department

## LEGAL DEPARTMENT PERFORMANCE MEASUREMENTS

	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
CLAIMS FILED	300	450	182	300
CLAIMS APPROVED	25	35	14	25
\$ VALUE OF APPROVED CLAIMS	40,000	50,000	16,234	33,000
AVG DAYS TO APPROVE CLAIMS	40	40	57	45
CLAIMS DENIED	275	415	168	275
AVG DAYS TO DENY CLAIMS	30	35	36	35
AVG DAYS TO INVESTIGATE CLAIMS	20	20	20	20

# **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 five primary operating functions within the Finance Department:

- **Administration** - The Administration division is responsible for the management of the financial affairs of the city and the supervision of personnel operations within the Finance Department.
- **Central Services** - The Central Services division is responsible for financial planning, risk management, centralized purchasing, and mail/printing 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, and auditing functions.
- **Revenue** - The purpose of the Revenue Division is to manage the police and fire pension funds, ensure payment to retirees is processed, and invest idle City funds.
- **Customer Service Center** - The purpose of the Customer Service Division is to collect various revenues, perform meter reading services, and handle customer calls for City Departments.

## **OBJECTIVES FOR FISCAL YEAR 2017**

- Achieve the Distinguished Budget Presentation Award for the 33rd consecutive year and the Certificate of Achievement for Excellence in Financial Reporting for the 37th consecutive year from the Government Finance Officer's Association.
- Implement applicable Governmental Accounting Standards Board (GASB) statements in order to stay in compliance with Generally Accepted Accounting Practices.
- Review and refine internal processes for more timely and efficient audit completion.
- Implement a single log in to access multiple billing accounts with the same owner and make one payment for all accounts.
- Continue the process of bringing remaining staff on an electronic timekeeping system.
- Implement timekeeping system and direct access to Munis financial software for the Library.
- Complete a comprehensive banking service request for proposals, including treasury management services, line of credit, and vehicle leasing.

# Finance Department

## FINANCE DEPARTMENT BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$2,962,730	\$2,802,860	\$2,655,681	\$2,784,190	(\$18,670)
CONTRACTUAL	1,062,142	1,099,729	1,039,763	1,034,635	(65,094)
SUPPLIES	16,121	31,350	27,892	30,350	(1,000)
OTHER	<u>4,147,891</u>	<u>3,483,791</u>	<u>3,106,357</u>	<u>3,577,346</u>	<u>93,555</u>
TOTAL	<u>\$8,188,884</u>	<u>\$7,417,730</u>	<u>\$6,829,692</u>	<u>\$7,426,521</u>	<u>\$8,790</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENTS	\$275,381	\$264,597	\$249,446	\$232,959	(\$16,487)
PURCHASE OF SERVICES	2,724,732	2,766,150	2,573,176	2,427,743	(145,432)
GENERAL REVENUES	<u>3,885,416</u>	<u>5,158,137</u>	<u>4,595,109</u>	<u>4,765,819</u>	<u>170,710</u>
TOTAL	<u>\$6,885,529</u>	<u>\$8,188,884</u>	<u>\$7,417,730</u>	<u>\$7,426,521</u>	<u>\$8,790</u>

## FINANCE DEPARTMENT AUTHORIZED POSITIONS

	POSTION	2016	2017	INCREASE/
<b>POSITION TITLE</b>	<u>RANGE</u>	<u>EMPLOYEES</u>	<u>EMPLOYEES</u>	<u>(DECREASE)</u>
FINANCE DIRECTOR	316	1.00	1.00	0.00
CENTRAL SERVICES MANAGER	212	1.00	1.00	0.00
ACCOUNTING MANAGER	111	1.00	1.00	0.00
SENIOR ACCOUNTANT	110	2.00	2.00	0.00
CUSTOMER SERVICE COORD	108	1.00	1.00	0.00
SENIOR FINANCIAL ANALYST	107	2.00	1.00	(1.00)
FINANCIAL ANALYST	107	1.00	2.00	1.00
ACCOUNTANT	107	3.00	3.00	0.00
SENIOR ADMIN. ASSISTANT	105	1.00	1.00	0.00
ACCOUNTING TECHNICIAN	105	1.00	1.00	0.00
PURCHASING TECHNICIAN	A-23	2.00	2.00	0.00
SENIOR ACCOUNT CLERK	A-21	3.00	3.00	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	2.00	2.00	0.00
ACCOUNT CLERK	A-19	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>35.00</u></b>	<b><u>35.00</u></b>	<b><u>0.00</u></b>

## BUDGET HIGHLIGHTS

- Personnel budget numbers reflect 2% wage adjustment for all staff offset by reductions in salaries as a result of higher scale staff vacating and replaced with entry level staff.
- Service contracts decreased \$65,094 due to decreases in postage and internal service charges.
- Supplies decreased \$1,000 as a result of reductions in office supplies.

## **Finance Department**

- Miscellaneous contracts decreased \$83,320 due to a decrease in Winnebago Animal Control contract and offsets from additions of new Cherry Valley Fire Protection agreement and property tax rebate program.
- Sales Tax Rebates increased \$81,000 as a result of approved agreement amounts.
- Of the 35 staff assigned to Finance Department, 24.9 are direct reimbursements.

### **FINANCE DEPARTMENT PERFORMANCE MEASUREMENTS**

	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
TOTAL BILLS	624,058	624,000	625,657	634,000
PAPER	508,707	505,000	497,642	502,000
EBILL	115,351	115,000	128,015	132,000
CITY HALL PAYMENTS	157,896	158,000	160,708	165,000
WALK IN	124,365	125,000	123,381	125,000
MAIL	33,531	33,000	37,327	40,000
REMITCO	253,588	262,000	236,727	250,000
ONLINE BANKING	99,626	100,000	100,347	104,000
ONLINE LEVEL ONE	126,961	127,000	147,761	170,000
PHONE	56,004	56,400	66,343	70,000
COMED	9,988	10,000	7,867	9,500
CUSTOMER SERVICE CENTER CALLS	80,658	80,000	74,911	80,000
ABANDONED CALLS	4%	6%	3%	6%
AVG TIME TO ANSWER CALLS (SECONDS)	28	40	24	30
AVG CALL LENGTH (SECONDS)	175	170	183	185
NUMBER OF PURCHASE ORDERS ISSUED	4,400	4,200	4,754	4,400
NUMBER OF BIDS/RFPS ISSUED	160	165	138	165

# 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 2017**

- Implement a disaster recovery program.
- Support the move to district policing.
- Implement an asset management program for storm water assets.
- Upgrade storage infrastructure.
- Support the relocation of Fire station #7.
- Support the move to new Computer Aided Design and Records Management System.
- Upgrade GIS, Financials, HR, Service Request, Planning, Permitting, Code Enforcement, and phone systems.

## **INFORMATION TECHNOLOGY BUDGET SUMMARY**

	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2016 <u>ESTIMATED</u>	2017 <u>BUDGET</u>	INCREASE <u>(DECREASE)</u>
<b>APPROPRIATION</b>					
PERSONNEL	\$547,600	\$579,236	\$576,114	\$580,768	\$1,533
CONTRACTUAL	2,218,966	2,402,179	2,259,864	2,484,985	82,806
SUPPLIES	119,314	73,000	65,467	91,000	18,000
OTHER	<u>510,800</u>	<u>565,400</u>	<u>501,846</u>	<u>366,300</u>	<u>(199,100)</u>
TOTAL	<u>\$3,396,680</u>	<u>\$3,619,815</u>	<u>\$3,403,291</u>	<u>\$3,523,053</u>	<u>(\$96,761)</u>

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2017 <u>BUDGET</u>	INCREASE <u>(DECREASE)</u>
<b>FUNDING SOURCE</b>					
GENERAL FUND TRANSFERS	\$2,638,857	\$2,637,010	\$2,594,560	\$2,514,599	(\$79,961)
OTHER FUND TRANSFERS	<u>689,183</u>	<u>929,260</u>	<u>1,262,154</u>	<u>1,206,664</u>	<u>(55,490)</u>
TOTAL	<u>\$3,328,040</u>	<u>\$3,566,270</u>	<u>\$3,856,714</u>	<u>\$3,721,263</u>	<u>(\$135,451)</u>

## **INFORMATION TECHNOLOGY AUTHORIZED POSITIONS**

<b>POSITION TITLE</b>	<b>POSITION RANGE</b>	<b>2016 EMPLOYEES</b>	<b>2017 EMPLOYEES</b>	<b>INCREASE/ (DECREASE)</b>
IT DIRECTOR	315	1.00	1.00	0.00
SENIOR IT SPECIALIST	109	2.00	2.00	0.00
IT SPECIALIST	109	1.00	1.00	0.00
COMMUNICATIONS MGR	111	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>5.00</u></b>	<b><u>5.00</u></b>	<b><u>0.00</u></b>

# Information Technology Department

## BUDGET HIGHLIGHTS

- Personnel budget numbers reflect a 2% wage increase offset by staff adjustments.
- Contractual services increased \$82,806 in service contracts and consulting fees.
- Supplies increased \$18,000 in computer noncapital.
- Depreciation decreased \$202,000 and purchase of services increased \$2,900.

## INFORMATION TECHNOLOGY FIVE YEAR FORECAST

The 2018-2022 forecasts assume operations will continue as they are programmed for 2017 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.

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$3,870	\$4,025	\$4,186	\$4,353	\$4,527
Expenditures	<u>3,664</u>	<u>3,811</u>	<u>3,963</u>	<u>4,122</u>	<u>4,287</u>
Excess (Deficit)	<u>206</u>	<u>214</u>	<u>223</u>	<u>231</u>	<u>240</u>
Beginning Balance	<u>874</u>	<u>1,080</u>	<u>1,294</u>	<u>1,517</u>	<u>1,748</u>
Ending Balance	<u>\$1,080</u>	<u>\$1,294</u>	<u>\$1,517</u>	<u>\$1,748</u>	<u>\$1,988</u>

## INFORMATION TECHNOLOGY FIXED ASSETS

Planned fixed assets include network upgrades, a document retention site, server replacement, and storage upgrades for 2017:

DESCRIPTION	TOTAL BUDGET
Disaster Recovery Site	198,000
Network Upgrade	25,000
Server Replacement	30,000
Miscellaneous	<u>75,000</u>
TOTAL	\$328,000

## INFORMATION TECHNOLOGY FUND PERFORMANCE MEASUREMENTS (UPDATE)

	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
SERVER AVAILABILITY	99.970%	99.990%	99.980%	99.990%
% WITHIN TARGET	86.400%	90.000%	85.220%	90.000%
NETWORK AVAILABILITY	99.910%	99.990%	99.960%	99.990%
% WITHIN TARGET	77.010%	90.000%	83.690%	90.000%
WORKORDERS OPENED	8,427	8,500	8,743	8,500
WORKORDERS CLOSED	8,364	8,500	8,576	8,500

# **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 2017**

- Improve recruiting methodology beyond advertising to tools that allow for better outreach and encourage a stronger applicant pool.
- Develop a recruitment process to encourage more minority and woman applicants.
- Enhance new employee orientation to include stronger organizational and value integration.
- Utilize annual evaluations, surveys, and additional feedback tools to identify technical, and management and supervisory skill gaps for curriculum development.
- Implement Munis enterprise software to coordinate training schedules, enrollment, and to maintain training records.
- Offer the highest level of customer service through improved efficiencies and communications.
- Implement Human Resources Information System to offer greater record keeping, hiring, compensation, and employee history practices.
- Conduct quarterly customer service surveys and an annual employee feedback survey to better gauge the needs of the organization.
- Conduct bi-annual salary analysis and adjust the compensation program accordingly.
- Monitor the CORWellness Center to report return on investment and defined, appropriate performance measurements.
- Establish strategic growth plan for CORWellness Center integrating employee and community needs into the further development of the site.
- Develop core values and a three-year strategic plan for the Human Resource Department.
- Focus on cost savings in health benefits through a rigorous request for proposals process for a new third party administrator.
- Continue to partner with employee Wellness Group to proactively plan the 2017 Wellness agenda.
- Establish a management-training program that focuses on competencies specific for the success in each position.
- Establish a mentoring program to encourage professional development for city employees.

# Human Resources Department

## HUMAN RESOURCES DEPARTMENT BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$535,790	\$534,551	\$522,901	\$490,236	(\$44,315)
CONTRACTUAL	146,881	142,844	157,492	157,802	14,958
SUPPLIES	<u>2,389</u>	<u>3,100</u>	<u>1,563</u>	<u>3,100</u>	<u>0</u>
TOTAL	<u>\$685,060</u>	<u>\$680,495</u>	<u>\$681,956</u>	<u>\$651,138</u>	<u>(\$29,357)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENT	\$81,603	\$79,775	\$76,865	\$71,180	(\$5,685)
TRANSFERS FROM HEALTH FUND	165,500	181,460	158,060	163,240	5,180
TRANSFER FROM WC FUND	85,900	91,400	95,300	98,500	3,200
GENERAL REVENUES	<u>324,019</u>	<u>332,425</u>	<u>350,270</u>	<u>318,218</u>	<u>(32,052)</u>
TOTAL	<u>\$657,022</u>	<u>\$685,060</u>	<u>\$680,495</u>	<u>\$651,138</u>	<u>(\$29,357)</u>

## HUMAN RESOURCES DEPARTMENT AUTHORIZED POSITIONS

<b>POSITION TITLE</b>	<b>POSTION</b>	<b>2016</b>	<b>2017</b>	<b>INCREASE/</b>
	<u>RANGE</u>	<u>EMPLOYEES</u>	<u>EMPLOYEES</u>	<u>(DECREASE)</u>
HUMAN RESOURCES DIRECTOR	315	1.00	1.00	0.00
ASSOCIATE DIRECTOR	212	1.00	1.00	0.00
HR SPECIALIST	107	2.00	2.00	0.00
HR COORDINATOR	106	1.00	1.00	0.00
<b>TOTAL PERSONNEL</b>		<u><b>5.00</b></u>	<u><b>5.00</b></u>	<u><b>0.00</b></u>

## BUDGET HIGHLIGHTS

- Personnel budget numbers reflect a 2% wage adjustment for all staff offset by savings due to staff changes.
- Contractual expenses increased \$14,958 primarily due to increases in purchase of services.

# Human Resources Department

## HUMAN RESOURCES DEPARTMENT PERFORMANCE MEASUREMENTS

	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
APPLICATIONS	1,273	2,500	3,094	2,700
PERMANENT VACANCIES FILLED	55	60	80	75
TEMPORARY VACANCIES FILLED	0	0	50	50
WORKER'S COMP CLAIMS	201	200	191	190
WORKER'S COMP LOST DAYS	951	800	336	475
TRAINING SESSIONS	30	25	53	30
HEALTH INSURANCE PARTICIPANTS	2,895	2,900	3,186	3,150
FLEX SPENDING PARTICIPANTS	327	350	327	310

# 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
<b>2010</b>			
Registered Voters	87,357		
Cast Ballots	12,508		
Participation Rate	14.32%		
<b>2011</b>			
Registered Voters		86,110	
Cast Ballots		12,536	
Participation Rate		14.56%	
<b>2012</b>			
Registered Voters	89,005		
Cast Ballots	20,244		
Participation Rate	22.74%		
<b>2013</b>			
Registered Voters	37,791	87,073	
Cast Ballots	1,726	19,322	
Participation Rate	4.57%	22.19%	
<b>2014</b>			
Registered Voters	81,980		76,685
Cast Ballots	11,939		35,310
Participation Rate	14.56%		46.05%
<b>2015</b>			
Registered Voters		78,276	
Cast Ballots		4,774	
Participation Rate		6.10%	
<b>2016</b>			
Registered Voters			86,301
Cast Ballots			54,382
Participation Rate			63.01%

# Board of Election Commissioners

## OBJECTIVES FOR FISCAL YEAR 2017

- ) Conduct a Consolidated Primary Election in March.
- ) Conduct a General Election in November.
- ) Perform training for deputy registrars as appointed.
- ) Train and certify over 450 election judges.
- ) Implement new voting technology at polling places on election day.
- ) Register voters and maintain voter registrations per State law.
- ) Mail city wide voter registration cards.

## BOARD OF ELECTION BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
APPROPRIATION	ACTUAL	BUDGET	ESTIMATED	BUDGET	(DECREASE)
PERSONNEL	\$267,870	422,633	\$294,973	\$442,221	\$19,588
CONTRACTUAL	450,296	354,706	700,384	454,376	99,670
SUPPLIES	0	51,400	0	51,400	0
CAPITAL	0	330,000	0	25,000	(305,000)
TOTAL	<u>\$718,166</u>	<u>\$1,158,739</u>	<u>\$995,357</u>	<u>\$972,997</u>	<u>(\$185,742)</u>

	2013	2015	2016	2017	INCREASE
FUNDING SOURCE	ACTUAL	ACTUAL	BUDGET	BUDGET	(DECREASE)
COUNTY PROP TAX TRANSFER	<u>\$824,032</u>	<u>\$718,166</u>	<u>\$1,158,739</u>	<u>\$972,997</u>	<u>(\$185,742)</u>
TOTAL	<u>\$824,032</u>	<u>\$718,166</u>	<u>\$1,158,739</u>	<u>\$972,997</u>	<u>(\$185,742)</u>

## BUDGET HIGHLIGHTS

- ) Personnel increased \$19,588 as a result staff changes.
- ) Contractual expenses increased \$99,670 as a result of higher anticipated printing costs.
- ) Capital decreased \$305,000 primarily due to reduction in equipment needed for Express Vote Automark.

## CAPITAL EQUIPMENT

Planned capital purchases for 2017 include:

DESCRIPTION	TOTAL BUDGET
Poll Books	<u>25,000</u>
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 2017**

- Manage and oversee the recommendations for the Center for Community Progress Report.
- Pursue alternative funding opportunities consistent with City initiatives to leverage existing resources for demolition and housing rehabilitation for neighborhood stabilization efforts.
- Collaborate with community partners to facilitate community goals through Rockford Community Partners, Convention and Visitors Bureau, Rockford Area Economic Development Council and others utilizing collective impact model.
- Recruit 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 2015-2019 2020 Implementation Plan and Consolidated Plan.

## **COMMUNITY AND ECONOMIC DEVELOPMENT ADMINISTRATION BUDGET SUMMARY**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$202,348	\$197,692	\$202,490	\$216,347	\$18,655
CONTRACTUAL	35,987	34,576	23,314	34,576	0
SUPPLIES	948	1,420	1,889	1,420	0
OTHER	<u>2,344</u>	<u>4,144</u>	<u>4,144</u>	<u>1,897</u>	<u>(2,247)</u>
TOTAL	<u>\$241,627</u>	<u>\$237,832</u>	<u>\$231,837</u>	<u>\$254,240</u>	<u>\$16,408</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
FRINGE BENEFIT REIMBUF	\$30,077	\$29,115	\$29,654	\$31,472	\$1,818
GENERAL REVENUES	<u>196,983</u>	<u>212,512</u>	<u>208,178</u>	<u>222,768</u>	<u>14,590</u>
TOTAL	<u>\$227,060</u>	<u>\$241,627</u>	<u>\$237,832</u>	<u>\$254,240</u>	<u>\$16,408</u>

# Community and Economic Development Administration

## COMMUNITY AND ECONOMIC DEVELOPMENT ADMINISTRATION AUTHORIZED POSITIONS

POSITION TITLE	POSTION <u>RANGE</u>	2016 <u>EMPLOYEES</u>	2017 <u>EMPLOYEES</u>	INCREASE/ <u>(DECREASE)</u>
DIRECTOR	315	1.00	1.00	0.00
SENIOR ADMIN ASSISTANT	105	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>1.50</u></b>	<b><u>1.50</u></b>	<b><u>0.00</u></b>

### BUDGET HIGHLIGHTS

- ) Personnel budget numbers reflect a 2% wage increase.
- ) Contractual expenses remained unchanged.
- ) Estimated lease payments for capital acquired from 2012-2015 are budgeted at \$1,897.

### CAPITAL EQUIPMENT

There are no capital items budgeted for 2017.

# **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 20/20 Plan. The Planning Division also manages, coordinates, or assists with numerous major projects occurring within the City of Rockford.

## **OBJECTIVES FOR FISCAL YEAR 2017**

- ) Prepare future sites and support facility developments for construction by implementing the USEPA Assessment Grant and USEPA Revolving Loan Fund.
- ) Through the USEPA and Illinois EPA Brownfields Program, secure funding for additional environmental assessment work at Barber 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.
- ) Working with the Finance Department, oversee the timely drawdown of the USEPA Funds.
- ) Develop place-based strategies for the four remaining Planning Areas, utilizing the goals, strategies, objectives and tactics identified in the updated 2020 Plan.
- ) Continue the implementation of the Strategic Action Plan for the Central Planning Area focusing on the lean and tactical strategies identified in the approved plan.
- ) Assist in the removal and or reuse of blighted and underutilized properties, especially industrial sites, including identifying funding sources.
- ) Initiate 11<sup>th</sup> Street redevelopment efforts with Community Partners. Focus on the creation of a business development district.
- ) Through the National Development Council (NDC), continue technical assistance to develop Section 108 loan guarantee program applications to HUD for future large development projects.
- ) Implement an action plan in conjunction with the SWIFTT community group derived from the South Main Revitalization Strategy to further advance redevelopment along South Main.
- ) Complete two Façade / Rehabilitation Projects in the South Main business corridor and in the North Main/Auburn area.
- ) Continue the implementation of the tax increment financing (TIF) policy statement as approved by City Council.
- ) Complete annual TIF report.
- ) Utilize interns and Rockford Area Economic Development Council staff to develop digital/printed marketing material for prime industrial and commercial sites.

## Planning Division

) Advance the state of readiness for medium and large industrial Greenfield sites with and without rail access.

### PLANNING DIVISION BUDGET SUMMARY

APPROPRIATION	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2016 <u>ESTIMATED</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
PERSONNEL	\$528,149	\$493,593	\$431,461	\$502,776	\$9,183
CONTRACTUAL	101,595	115,116	118,481	105,660	(9,456)
SUPPLIES	3,975	2,030	9,827	2,030	0
OTHER	<u>2,183</u>	<u>3,859</u>	<u>3,859</u>	<u>1,767</u>	(2,092)
TOTAL	<u>\$635,902</u>	<u>\$614,598</u>	<u>\$563,628</u>	<u>\$612,233</u>	<u>(\$2,365)</u>

FUNDING SOURCE	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
PROPERTY TAXES					
REIMBURSEMENTS	\$78,352	\$76,734	\$80,765	\$62,815	(\$17,950)
CDBG FUND	126,024	125,460	140,950	176,028	35,078
TIF FUNDS	219,119	242,800	244,400	197,000	(47,400)
ZONING FEES	120,000	140,000	130,000	165,000	35,000
OTHER GOVERNMENTS(F	10,000	10,000	10,000	10,000	0
GENERAL REVENUES	0	<u>40,908</u>	<u>8,483</u>	<u>1,390</u>	(7,093)
TOTAL	<u>\$553,495</u>	<u>\$635,902</u>	<u>\$614,598</u>	<u>\$612,233</u>	<u>(\$2,365)</u>

### PLANNING DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION <u>RANGE</u>	2016 <u>EMPLOYEES</u>	2017 <u>EMPLOYEES</u>	INCREASE/ (DECREASE)
PLAN & ZONING PROGRAMS MANAGER	110	1.00	1.00	0.00
INDUSTRIAL DEVELOPMENT MANAGER	212	1.00	1.00	0.00
PLANNER II	212	1.00	1.00	0.00
DEVELOPMENT SPECIALIST	109	1.00	1.00	0.00
SR ADMINISTRATIVE ASSISTANT	105	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>4.50</u></b>	<b><u>4.50</u></b>	<b><u>0.00</u></b>

### BUDGET HIGHLIGHTS

- ) Personnel budget numbers reflect a 2% wage increase for all staff offset by savings due to staff changes.
- ) Contractual expenses decrease due to purchase of services decrease.
- ) Estimated lease payments for capital acquired from 2012-2015 are budgeted at \$1,767.

### CAPITAL EQUIPMENT

No capital equipment is planned for 2017.

# **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 2017**

- ) 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.
- ) 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.
- ) Lead Problem Properties Team to develop and implement methods and systems to remove blight per recommendations of Center for Community Progress report.
- ) Develop and implement processes for Property Standards to help recover costs associated with inspection protocol and hearings.
- ) Evaluate and review demolitions efforts to align demolition work with development and blight reduction goals.
- ) Work with City team to implement new website.
- ) Increase proactive public education including press releases, brochures and through 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.
- ) Complete Special Use Permit, Liquor Advisory Board, Zoning Board of Appeals, and Inspection process for compliance of conditions and meeting requirements.
- ) 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.
- ) Work with Police department to continue Neighborhood "sweeps" for Code Enforcement Activity.
- ) 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 plan review process among all departments and examine viability of online plan reviews.

## Construction & Development Services Division

- ) Continue improving our codes and regulations to facilitate cost effective sustainable development.
- ) Create fine reduction policy and fining strategy.
- ) Continue to pursue vacant property registration.
- ) Improve rental registry prosecution, cost recovery, and compliance.

### CONSTRUCTION & DEVELOPMENT SERVICES DIVISION BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$1,975,419	\$2,138,965	\$1,967,030	\$2,205,482	\$66,517
CONTRACTUAL	1,177,480	1,116,793	1,194,883	1,003,691	(113,103)
SUPPLIES	26,382	11,300	12,930	7,650	(3,650)
OTHER	24,987	44,171	45,712	20,225	(23,946)
CAPITAL	<u>71,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>\$3,275,268</u>	<u>\$3,311,229</u>	<u>\$3,220,555</u>	<u>\$3,237,048</u>	<u>(\$74,182)</u>
<b>FUNDING SOURCE</b>	2014	2015	2016	2017	INCREASE
PROPERTY TAXES	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
FRINGE BENEFIT REIMB	<u>\$364,895</u>	<u>\$336,286</u>	<u>\$348,055</u>	<u>\$330,513</u>	<u>(\$17,542)</u>
FEEES					
BUILDING	703,500	653,000	950,000	923,000	(27,000)
ELECTRICAL	40,000	45,000	51,500	45,000	(6,500)
PLUMBING/HEATING	170,000	170,000	164,300	166,000	1,700
CODE VIOLATION FEES	10,000	5,000	5,150	0	(5,150)
NH ZONING FINES	170,000	150,000	145,000	140,000	(5,000)
PARKING ZONING FINES	20,000	15,000	15,000	10,000	(5,000)
ALL OTHER	<u>195,500</u>	<u>250,000</u>	<u>234,275</u>	<u>300,600</u>	<u>66,325</u>
TOTAL FEES	<u>1,309,000</u>	<u>1,288,000</u>	<u>1,565,225</u>	<u>1,584,600</u>	<u>19,375</u>
CDBG FUND REIMB	570,260	570,260	570,260	570,260	0
SANITATION REIMB	387,719	564,342	464,960	234,455	(230,505)
GENERAL REVENUES	<u>396,532</u>	<u>516,380</u>	<u>362,729</u>	<u>517,219</u>	<u>154,490</u>
TOTAL	<u>\$3,028,406</u>	<u>\$3,275,268</u>	<u>\$3,311,229</u>	<u>\$3,237,048</u>	<u>(\$74,182)</u>

# Construction & Development Services Division

## CONSTRUCTION & DEVELOPMENT SERVICES DIVISION AUTHORIZED POSITIONS

<b>POSITION TITLE</b>	<b>POSTION RANGE</b>	<b>2016 EMPLOYEES</b>	<b>2017 EMPLOYEES</b>	<b>INCREASE/ (DECREASE)</b>
MANAGER BUILDING CODE SECTION	213	1.00	1.00	0.00
ZONING AND LAND USE ADMIN	110	1.00	1.00	0.00
BUILDING INSPECTION ADMINISTRATOR	109	0.00	1.00	1.00
PROP IMPROVEMENT PROGRAM MGR	108	1.00	1.00	0.00
BUILDING AND CODE EXAMINER	108	1.00	1.00	0.00
ZONE COORDINATOR	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
SENIOR INSPECTION OFFICER	CD-28	3.00	0.00	(3.00)
INSPECTION OFFICER	CD-20	4.00	6.00	2.00
LAND USE PLANNER	CD-16	2.00	2.00	0.00
NHOOD ENFORCEMENT SPECIALIST	CD-15	5.00	5.00	0.00
SENIOR CLERK	A-19	<u>4.00</u>	<u>4.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>25.00</u></b>	<b><u>25.00</u></b>	<b><u>0.00</u></b>

### BUDGET HIGHLIGHTS

- ) Personnel budget numbers reflect a 2% wage increase for all staff and increases due to staff changes.
- ) Contractual expenses decreased \$113,102 primarily due to reductions to internal service contracts.
- ) Estimated lease payments for capital payments in 2017 are budgeted at \$20,225.

### CAPITAL EQUIPMENT

There are no capital purchases budgeted for 2017.

# Construction & Development Services Division

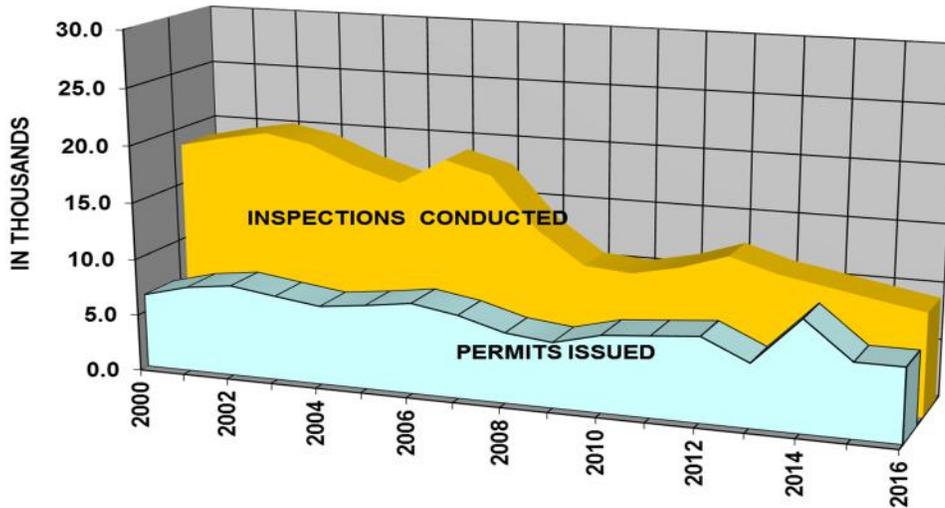
## CONSTRUCTION & DEVELOPMENT SERVICES PERFORMANCE MEASUREMENTS

	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
<b>Property Standards</b>				
# P.S. Inspections	NR	3,000	2,532	3,000
# P.S. Complaints	952	900	1,024	900
Avg # Days to 1st Insp	NR	2	2	2
# Order to Repair	NR	500	NR	500
Avg #Dys Insp. to OTR	NR	5	NR	5
# Condemnations	358	350	365	350
# Condemns Lifted	183	200	47	200
# Emergency Demos	4	5	11	5
Total # Demos by City	74	100	118	100
<b>Neighborhood Standards</b>				
# N.S. Complaints	3,280	3,900	4,118	3,900
Unfounded Complaints	1,074	1,350	1,469	1,350
Proactive Cases	5,950	4,800	4,969	4,800
# Zoning Cases Started	1,898	1,500	1,362	1,500
# Nuisance Cases Started	5,400	5,550	6,373	5,550
% Rate of Voluntary Compliance	66%	70%	49%	70%
Avg # Days to Voluntary Compliance	21	20	21.4	20
% Rate of Induced Compliance	11%	25%	8%	25%
Avg # Days to Induced Compliance	52	50	44.4	50
% Rate of Forced Compliance	23%	17%	44%	17%
Avg # Days to Forced Compliance	33	30	23.3	30

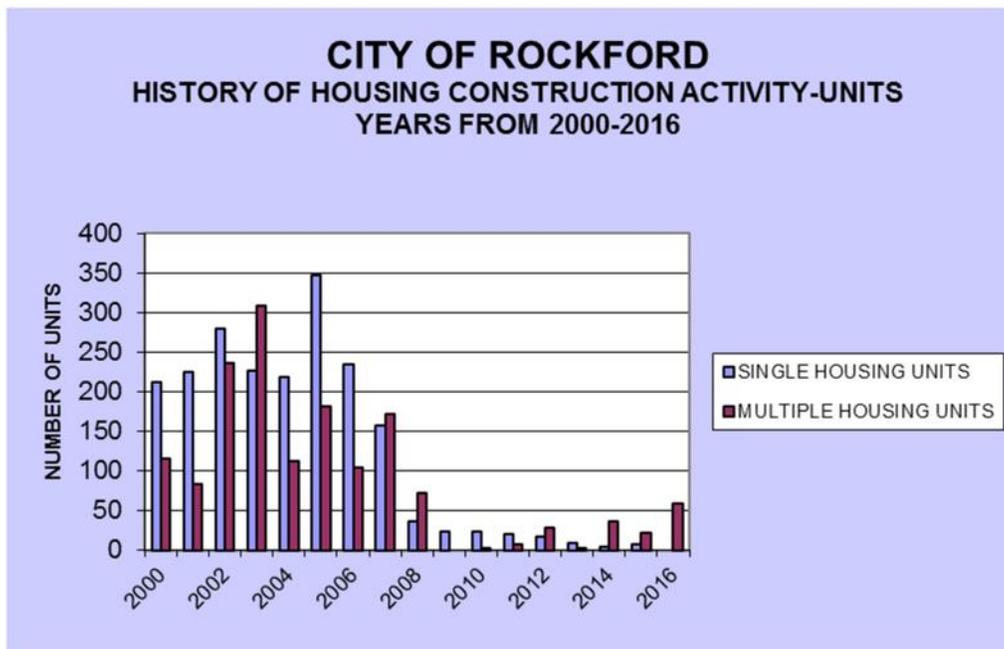
# Construction & Development Services Division

## CONSTRUCTION & DEVELOPMENT SERVICES OPERATIONAL INFORMATION

### BUILDING PERMITS AND INSPECTIONS YEARS FROM 2000-2016



During the past seventeen years, total permits issued by the Construction & Development Services Division have been slowly increasing. Permits issued in 2000 were 6,545 while 2016 was 6,463.



Housing construction for single and multifamily units in 2015 was 8 and 22 for a total of 30. 2016 had altered levels of activity, with 15 single family units and 59 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 2017**

- ) Continue to accept and process applications for existing owner occupied rehab and new construction projects and other strategic rental or home ownership projects.
- ) In 2016, the Rock River Water Reclamation District and the Public Works Department partnered to make infrastructure improvements necessary to replace an existing private sanitary sewer system in the Coronado-Haskell neighborhood. Also, a subrecipient agreement was executed with a local non-profit to offer a housing rehabilitation program within the same area for owner occupants. This program will continue in 2017.
- ) Code Enforcement will continue to provide needed services to the Community Development Block Grant Code Enforcement area including the Midtown, Ellis Heights, West Gateway Coalition, Coronado-Haskell and South Main neighborhoods.
- ) Assistance will be available for purchasers of 1-4 unit housing to be owner occupied properties through the Tax Incentive Program. This includes assistance with the rehabilitation of the property.
- ) Assist the build out of Springfield Corners and Thatcher Blake Riverwalk (existing housing TIFs) as the housing market improves. The Valencia Apartments will be rehabilitated by a for profit developer in 2017.
- ) Plan, develop, and administer programs according to CDBG and HOME Federal requirements and monitor all current and prior year activity.
- ) Seek new Community Housing Development Organizations (CHDOs) and applications for projects. Administer, underwrite and process all applications and monitor the use of funds. Provide technical assistance to potential CHDOs so that Rockford maintains at least one certified CHDO.

## **Community Development Business Group**

- ) Continue to work and plan with NWHomeStart in the administration of the National Foreclosure Settlement award of \$2.5 million. This partnership includes the joint administration of a roof repair program.
- ) Continue partnerships with the Winnebago County Health Department and the Human Services Department to address lead based paint hazards in homes leveraging our federal funds when feasible.
- ) Continue to work with Construction Services to demolish blighted properties through the fast track demolition process, the acquisition of properties and demolition through the Blight Reduction program and the acquisition of properties through donations/nominal amounts; identify, apply, administer additional sources of revenue to address the continued need.
- ) Seek proposals for the redevelopment and/or sale of excess property acquired with Community Development Block Grant and/or Neighborhood Stabilization Program funds.
- ) Apply for funds through sources other than entitlement grants, such as the State of Illinois, for housing related activity.
- ) Continue to lend our support to various committees throughout the community.
- ) Continue to administer and report on the status of the Neighborhood Stabilization Program1 grant, complete the program activities, and use program income when available. NSP Close Out was be completed in 2016.
- ) Complete the 2018 Annual Plan for CDBG and HOME funds and the 2016 CAPER (annual report).
- ) Administer multi-year projects, such as Discovery Center and its 21<sup>st</sup> Century after school program.
- ) Continue to provide funds to Regional Access Mobility Program (RAMP) agency for the construction of ramps and other accessibility improvements for the physically disabled.

### **COMMUNITY DEVELOPMENT BUSINESS GROUP BUDGET SUMMARY**

<b>APPROPRIATION</b>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2016 <u>ESTIMATED</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
PERSONNEL	\$526,674	\$542,497	\$544,603	\$541,580	(\$917)
CONTRACTUAL	210,651	146,693	319,305	181,508	34,815
SUPPLIES	4,657	4,030	2,301	3,629	(401)
OTHER	<u>3,082,896</u>	<u>3,523,222</u>	<u>3,033,966</u>	<u>3,428,955</u>	<u>(94,267)</u>
TOTAL	<u>\$3,824,878</u>	<u>\$4,216,442</u>	<u>\$3,900,175</u>	<u>\$4,155,672</u>	<u>(\$60,770)</u>

<b>FUNDING SOURCE</b>	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
<b>CURRENT FUNDS</b>					
COMMUNITY DEVELOPMENT GRANT	\$2,091,773	\$2,059,278	\$1,964,408	\$2,027,397	\$62,989
HOME PROGRAM	867,327	777,086	788,917	793,206	4,289
OTHER FEDERAL/STATE	166,875	186,454	185,376	185,376	0
PROGRAM INCOME	<u>232,386</u>	<u>61,622</u>	<u>45,000</u>	<u>45,000</u>	<u>0</u>
	3,358,361	3,084,440	2,983,701	3,050,979	67,278
<b>REPROGRAMMED FUNDS-PRIOR YEARS</b>					
COMMUNITY DEVELOPMENT GRANT	98,786	212,276	209,807	100,548	(109,259)
HOME PROGRAM	<u>977,661</u>	<u>1,237,410</u>	<u>1,140,934</u>	<u>1,004,145</u>	<u>(136,789)</u>
	<u>1,076,447</u>	<u>1,449,686</u>	<u>1,350,741</u>	<u>1,104,693</u>	<u>(246,048)</u>
TOTAL	<u>\$4,434,808</u>	<u>\$4,534,126</u>	<u>\$4,334,442</u>	<u>\$4,155,672</u>	<u>(\$492,096)</u>

# Community Development Business Group

## COMMUNITY DEVELOPMENT BUSINESS GROUP AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2016 EMPLOYEES	2017 EMPLOYEES	INCREASE/ (DECREASE)
DEVELOPMENT PROGRAMS MANAGER	110	1.00	1.00	0.00
GRANTS COMPLIANCE SPECIALIST II	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	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>0.00</u></b>

### BUDGET HIGHLIGHTS

- ) Personnel budget numbers reflect a 2% wage increase for all staff offset by reductions in health insurance and wages as a result of staff changes.
- ) Contractual expenses increased \$34,815 primarily as increase in consultant fees.
- ) Other shows significant increase in rehab loans and grants.

### CAPITAL EQUIPMENT

For 2017, the Division will not have any capital purchases.

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$4,281	\$4,409	\$4,541	\$4,677	\$4,817
Expenditures	<u>4,281</u>	<u>4,409</u>	<u>4,541</u>	<u>4,677</u>	<u>4,817</u>
Excess(Deficit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The 2018-2022 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.

# Community Development Business Group

## COMMUNITY DEVELOPMENT BUSINESS GROUP PERFORMANCE MEASUREMENTS

	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
HOMEOWNER REHAB PROGRAM	2	6	17	4
DISCOVERY CENTER-CHILDREN ASSISTED	346	240	203	220
CODE ENFORCEMENT	5,312	5,000	5,940	5,000
HOME-HOMEOWNER REHAB PROGRAM	20	18	17	27
HOME-HOMEBUYER ASSISTANCE	13	32	5	10
RENTAL REHAB PROJECTS	n/a	n/a	0	20
CHDO OPERATING SUBSIDY	0	1	0	0
CHDO REHAB & NEW CONSTRUCTION UNITS	0	5	0	5
NSP REDEVELOPED UNITS COMMITTED	1	1	0	1
MADIGAN GRANT ROOF REPAIR	3	20	19	25
GENERAL FUND/TIF DEMOLITIONS	100	101	118	100
WATER HOOK UP PROGRAM	n/a	n/a	1	n/a
TAX INCENTIVE PROGRAM	11	1	0	1

# Redevelopment Fund

## **MISSION STATEMENT**

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

## **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. In addition to financing a portion of the Metro Center Authority's deficits, the Fund provides the necessary capital for development opportunities, public improvements, and economic development efforts.

## **OBJECTIVES FOR FISCAL YEAR 2017**

- J The Redevelopment Fund will finance the Metro Center Authority operating deficits, provide funds for redevelopment activities, and assist in financing economic development efforts.

## **REDEVELOPMENT FUND BUDGET SUMMARY**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
CONTRACTUAL	\$30,347	\$21,680	\$63,699	\$22,580	\$900
OTHER	<u>5,269,024</u>	<u>5,246,414</u>	<u>4,992,866</u>	<u>5,747,184</u>	<u>500,770</u>
TOTAL	<u>\$5,299,371</u>	<u>\$5,268,094</u>	<u>\$5,056,565</u>	<u>\$5,769,764</u>	<u>\$501,670</u>
<b>FUNDING SOURCE</b>	2014	2015	2016	2017	INCREASE
REDEVELOPMENT SALES TAX	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
MOTEL	\$380,416	\$378,702	\$390,002	\$386,700	(\$3,302)
PACKAGE	534,057	565,225	560,622	543,000	(17,622)
RESTAURANT	<u>3,053,972</u>	<u>3,361,202</u>	<u>3,484,193</u>	<u>3,200,800</u>	<u>(283,393)</u>
SUBTOTAL	\$3,968,445	\$4,305,129	\$4,434,817	\$4,130,500	(\$304,317)
INTEREST INCOME	0	0	<u>36,303</u>	<u>48,000</u>	<u>11,697</u>
TOTAL	<u>\$3,968,445</u>	<u>\$4,305,129</u>	<u>\$4,471,120</u>	<u>\$4,178,500</u>	<u>(\$292,620)</u>

## **BUDGET HIGHLIGHTS**

- J The budgeted subsidy for RAVE is \$1,238,785 less repayments by RAVE to the city for structured debt. The city approved a new parking agreement with RAVE in 2015. The terms of the agreement require the city forgive repayment for three prior loans in exchange for additional parking revenue.
- J Debt service payments total \$4,397,641, an increase of \$504,013 from the prior year's budget. Debt service is budgeted for six bond issues. For the Coronado Theatre restoration, debt service is \$949,313. City support for the debt service for remodeling the BMO Harris Center and acquiring an AHL franchise totals \$1,267,910 for 2017. The city resumed debt service payments in 2014 for the \$16.7 million bond issued in 2007. Also, \$891,868 is budgeted for the 2009 \$8.065 million BMO Harris Center taxable refunding issue. Debt service for the Downtown Sports Facility totals \$823,375.
- J The budgeted amount for the Rockford Area Economic Development Council (RAEDC) is \$150,000.

## **Redevelopment Fund**

J Tax revenue is budgeted at \$4,130,500, an increase of 2.6% from the prior year's budget. Additional revenue for 2017 includes contributions of \$150,000 from Reclaiming First and \$120,000 from Rockford Park District for debt service to finance the Downtown Sports Facility.

### **REDEVELOPMENT FUND FIVE YEAR FORECAST**

The 2018-2022 five-year forecast assumes growth in taxes – one percent for motels, three percent for packaged liquor, and two percent for restaurants – reflecting the past history. 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.

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$5,776	\$5,848	\$5,920	\$5,994	\$5,933
Expenses	<u>5,513</u>	<u>5,371</u>	<u>5,379</u>	<u>5,732</u>	<u>5,746</u>
Excess (Deficit)	<u>263</u>	<u>477</u>	<u>541</u>	<u>262</u>	<u>187</u>
Beginning Balance	<u>1,394</u>	<u>1,657</u>	<u>2,134</u>	<u>2,675</u>	<u>2,937</u>
Ending Balance	<u>\$1,657</u>	<u>\$2,134</u>	<u>\$2,675</u>	<u>\$2,937</u>	<u>\$3,124</u>

# Tourism Promotion Fund

## **MISSION STATEMENT**

It is the mission of the Community Development Tourism Promotion Fund to finance tourism promotion for the City.

## **PRIMARY FUNCTIONS**

The primary function of the Tourism Promotion Fund is to provide funding to the Rockford Area Convention & Visitor's Bureau (RACVB). The City currently has a five- percent tax on motel and hotel room receipts. This tax, along with a similar one enacted by Winnebago County, is used to fund the Rockford Area Convention & Visitor's Bureau with which the City has a contract for tourism promotion efforts.

## **OBJECTIVES FOR FISCAL YEAR 2017**

- ) Increase non-local visitation to top sites and attractions.
- ) Increase RACVB influenced group sales bookings (number of meetings, conventions, and tournaments).
- ) Increase RACVB influenced off-season (October-April) business room night (actual rooms sold at hotels).

## **TOURISM FUND BUDGET SUMMARY**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	( <u>DECREASE</u> )
TRANSFER TO RACVB	\$1,302,962	\$1,220,000	\$1,320,727	\$1,250,600	\$30,600
TRANSFER FOR DEBT SERVICES	454,080	478,200	478,200	498,600	20,400
PURCHASE OF SERVICES	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	0
TOTAL	<u>\$1,728,891</u>	<u>\$1,758,842</u>	<u>\$1,800,727</u>	<u>\$1,751,000</u>	<u>(\$7,842)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	( <u>DECREASE</u> )
TOURISM PROMOTION SALES TAX	<u>\$1,893,312</u>	<u>\$1,877,940</u>	<u>\$1,961,956</u>	<u>\$1,751,000</u>	<u>(\$210,956)</u>
TOTAL	<u>\$1,893,312</u>	<u>\$1,877,940</u>	<u>\$1,961,956</u>	<u>\$1,751,000</u>	<u>(\$210,956)</u>

## **BUDGET HIGHLIGHTS**

- ) Tax revenue is budgeted at \$1,751,000. Total revenues for 2015 were \$1,877,940.
- ) The transfer to the Rockford Area Convention & Visitor's Bureau increases \$30,600 to \$1,050,600. This consists of revenue equal to 60% of the Tourism Promotion Sales Tax proceeds and funding from the 1% challenge grant.
- ) Funds transferred to the Redevelopment Fund to support debt service payments for the BMO Harris Bank Center are budgeted at \$498,600, a \$20,400 increase from 2016.

# Tourism Promotion Fund

## TOURISM FUND FIVE YEAR FORECAST

The 2018-2022 five year forecast assumes motel revenue growth at two percent annually and appropriation of all income to the Visitors Bureau except for City reimbursements.

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$1,804	\$1,858	\$1,914	\$1,971	\$2,030
Expenses	<u>1,804</u>	<u>1,858</u>	<u>1,914</u>	<u>1,971</u>	<u>2,030</u>
Excess (Deficit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Beginning Balance	<u>599</u>	<u>599</u>	<u>599</u>	<u>599</u>	<u>599</u>
Ending Balance	<u>\$599</u>	<u>\$599</u>	<u>\$599</u>	<u>\$599</u>	<u>\$599</u>

# Retail 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 in the City and to make the area more viable again. Such improvements (upon meeting qualifications) can be financed through TIF district revenues. Revenue for the districts is generated by the collection of property taxes each year at an increment based on the increase in assessed valuation of properties within the area since the districts are created. The excess tax revenue collected can only be used to fund projects located within the TIF District.

There are 17 Commercial Retail TIF Districts, East River, West Side #2, River District North, South Rockford, Assisted Living, West State and Kilburn, State and Central, Springfield Corners, North Main and Eddy Ave, North Main and Auburn, Main and Whitman, Midtown, Broadway, State and Alpine, East State and Mulford, Jefferson and North 3<sup>rd</sup> Street, and Auburn Street.

## **OBJECTIVES FOR FISCAL YEAR 2017**

- ) Continue coordination with community partner organizations to work on improvement plans.
- ) Complete annual tax increment financing reporting.
- ) Attract a minimum of four new companies to commercial TIFs.
- ) Assist a minimum of four existing companies in commercial TIFs.
- ) Initiate cooperative marketing plan for commercial development within the Auburn Street Corridor TIF.
- ) Implement the Amerock Building (Ziock)/Gorman redevelopment agreement.
- ) Implement development agreement for 134 N Main with Joseph James.
- ) Implement strategy for the redevelopment of Magna/CVS site on East State Street.
- ) Market façade improvement program to priority areas including South Main Street, N Main and State Street.
- ) Continue coordination with neighborhood and business district groups.

## **BUDGET SUMMARIES**

### **SOUTH ROCKFORD TAX INCREMENT FINANCING BUDGET SUMMARY**

<b>APPROPRIATION</b>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2016 <u>ESTIMATED</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
OTHER	<u>\$145,529</u>	<u>\$393,736</u>	<u>\$356,114</u>	<u>\$340,246</u>	<u>(\$53,490)</u>
TOTAL	<u>\$145,529</u>	<u>\$393,736</u>	<u>\$356,114</u>	<u>\$340,246</u>	<u>(\$53,490)</u>

<b>FUNDING SOURCE</b>	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
TAX INCREMENT	<u>\$106,638</u>	<u>\$99,448</u>	<u>\$117,701</u>	<u>\$118,878</u>	<u>\$1,177</u>
TRANSFER FROM ERIVER TIF	<u>100,000</u>	<u>150,000</u>	<u>125,000</u>	<u>0</u>	<u>(125,000)</u>
TOTAL	<u>\$206,638</u>	<u>\$249,448</u>	<u>\$242,701</u>	<u>\$118,878</u>	<u>(\$123,823)</u>

# Retail Tax Increment Financing Districts

## ASSISTED LIVING TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
CONTRACTUAL	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0	\$0

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAX INCREMENT	\$9	\$0	\$0	\$0	\$0
INTEREST INCOME	3	4	3	4	0
TOTAL	\$12	\$4	\$3	\$4	\$0

## EAST RIVER TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTHER	\$540,292	\$1,058,574	\$1,035,954	\$107,806	(\$950,768)
TOTAL	\$540,292	\$1,058,574	\$1,035,954	\$107,806	(\$950,768)

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAX INCREMENT	\$135,993	\$186,312	\$295,376	\$298,332	\$2,956
TRANSFER FROM 7TH ST TIF	100,000	1,092,075	0	0	0
INTEREST INCOME	0	3,246	11,278	338	(10,940)
TOTAL	\$235,993	\$1,281,633	\$306,654	\$298,670	(\$7,984)

## WEST SIDE 2 TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
CONTRACTUAL	\$471	\$0	\$0	\$0	\$0
TOTAL	\$471	\$0	\$0	\$0	\$0

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAX INCREMENT	\$1,474	\$627	\$639	\$650	\$11
INTEREST INCOME	552	157	186	198	12
TOTAL	\$2,026	\$784	\$825	\$848	\$23

# Retail Tax Increment Financing Districts

## RIVER NORTH TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTHER	<u>\$74,437</u>	<u>\$58,929</u>	<u>\$70,759</u>	<u>\$289,317</u>	<u>\$230,388</u>
TOTAL	<u>\$74,437</u>	<u>\$58,929</u>	<u>\$70,759</u>	<u>\$289,317</u>	<u>\$230,388</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAX INCREMENT	<u>\$30,181</u>	<u>\$45,853</u>	<u>\$56,288</u>	<u>\$56,851</u>	<u>\$563</u>
INTEREST INCOME	<u>7,129</u>	<u>1,944</u>	<u>1,647</u>	<u>4,667</u>	<u>3,020</u>
TOTAL	<u>\$37,310</u>	<u>\$47,797</u>	<u>\$57,935</u>	<u>\$61,518</u>	<u>\$3,583</u>

## STATE KILBURN TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
CONTRACTUAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAX INCREMENT	<u>\$7,071</u>	<u>\$25,661</u>	<u>\$30,192</u>	<u>\$30,500</u>	<u>\$308</u>
INTEREST INCOME	<u>2,137</u>	<u>815</u>	<u>2,201</u>	<u>2,267</u>	<u>66</u>
TOTAL	<u>\$9,208</u>	<u>\$26,476</u>	<u>\$32,393</u>	<u>\$32,767</u>	<u>\$374</u>

## STATE CENTRAL TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTHER	<u>\$300,000</u>	<u>\$44,782</u>	<u>\$49,093</u>	<u>\$44,341</u>	<u>(\$441)</u>
TOTAL	<u>\$300,000</u>	<u>\$44,782</u>	<u>\$49,093</u>	<u>\$44,341</u>	<u>(\$441)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAX INCREMENT	<u>\$54,566</u>	<u>\$41,822</u>	<u>\$63,010</u>	<u>\$63,600</u>	<u>\$590</u>
TOTAL	<u>\$54,566</u>	<u>\$41,822</u>	<u>\$63,748</u>	<u>\$63,600</u>	<u>(\$148)</u>

# Retail Tax Increment Financing Districts

## SPRINGFIELD CORNERS TAX INCEMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTHER	<u>\$472,779</u>	<u>\$491,457</u>	<u>\$443,884</u>	<u>\$436,130</u>	<u>(\$55,327)</u>
TOTAL	<u>\$472,779</u>	<u>\$491,457</u>	<u>\$443,884</u>	<u>\$436,130</u>	<u>(\$55,327)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAX INCREMENT	<u>\$210,798</u>	<u>\$214,026</u>	<u>\$208,388</u>	<u>\$210,472</u>	<u>\$2,084</u>
TOTAL	<u>\$210,798</u>	<u>\$214,026</u>	<u>\$208,388</u>	<u>\$210,472</u>	<u>\$2,084</u>

## NORTH MAIN STREET TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTHER	<u>\$198,834</u>	<u>\$236,889</u>	<u>\$193,040</u>	<u>\$189,272</u>	<u>(\$3,768)</u>
TOTAL	<u>\$198,834</u>	<u>\$236,889</u>	<u>\$193,040</u>	<u>\$189,272</u>	<u>(\$3,768)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAX INCREMENT	<u>\$53,682</u>	<u>\$45,190</u>	<u>\$46,262</u>	<u>\$46,725</u>	<u>\$463</u>
TOTAL	<u>\$53,682</u>	<u>\$45,190</u>	<u>\$46,262</u>	<u>\$46,725</u>	<u>\$463</u>

## MAIN AUBURN TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTHER	<u>\$105,590</u>	<u>\$0</u>	<u>\$438</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	<u>\$105,590</u>	<u>\$0</u>	<u>\$438</u>	<u>\$0</u>	<u>\$0</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAX INCREMENT	<u>\$2,841</u>	<u>\$1,339</u>	<u>\$2,782</u>	<u>\$2,810</u>	<u>\$18,357</u>
INTEREST INCOME	<u>4,472</u>	<u>676</u>	<u>1,263</u>	<u>0</u>	<u>1,361</u>
TOTAL	<u>\$7,313</u>	<u>\$2,015</u>	<u>\$4,045</u>	<u>\$2,810</u>	<u>\$19,718</u>

# Retail Tax Increment Financing Districts

## MAIN WHITMAN TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTHER	<u>\$87,169</u>	<u>\$118,726</u>	<u>\$123,095</u>	<u>\$103,711</u>	<u>(\$15,015)</u>
TOTAL	<u>\$87,169</u>	<u>\$118,726</u>	<u>\$123,095</u>	<u>\$103,711</u>	<u>(\$15,015)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
TAX INCREMENT	<u>\$26,692</u>	<u>\$19,446</u>	<u>\$139,323</u>	<u>\$140,718</u>	<u>\$1,395</u>
TOTAL	<u>\$26,692</u>	<u>\$19,446</u>	<u>\$139,323</u>	<u>\$140,718</u>	<u>\$1,395</u>

## MIDTOWN TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTHER	<u>\$0</u>	<u>\$4,551</u>	<u>\$4,551</u>	<u>\$34,597</u>	<u>\$30,046</u>
TOTAL	<u>\$0</u>	<u>\$4,551</u>	<u>\$4,551</u>	<u>\$34,597</u>	<u>\$30,046</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAX	<u>\$11,706</u>	<u>\$9,853</u>	<u>\$7,162</u>	<u>\$7,230</u>	<u>\$68</u>
INTEREST INCOME	<u>4,002</u>	<u>1,166</u>	<u>1,180</u>	<u>1,296</u>	<u>116</u>
TOTAL	<u>\$15,708</u>	<u>\$11,019</u>	<u>\$8,342</u>	<u>\$8,526</u>	<u>\$184</u>

## BROADWAY TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTHER	<u>\$83,617</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	<u>\$83,617</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAX	<u>\$43,355</u>	<u>\$84,159</u>	<u>\$48,556</u>	<u>\$49,042</u>	<u>\$486</u>
INTEREST INCOME	<u>4,467</u>	<u>1,981</u>	<u>1,759</u>	<u>2,514</u>	<u>755</u>
TOTAL	<u>\$47,822</u>	<u>\$86,140</u>	<u>\$50,315</u>	<u>\$51,556</u>	<u>\$1,241</u>

# Retail Tax Increment Financing Districts

## STATE ALPINE TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTHER	<u>\$80,000</u>	<u>\$140,000</u>	<u>\$90,000</u>	<u>\$90,000</u>	<u>(\$50,000)</u>
TOTAL	<u>\$80,000</u>	<u>\$140,000</u>	<u>\$90,000</u>	<u>\$90,000</u>	<u>(\$50,000)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAX	<u>\$121,615</u>	<u>\$116,459</u>	<u>\$114,667</u>	<u>\$115,800</u>	<u>\$1,133</u>
INTEREST INCOME	<u>17,761</u>	<u>5,827</u>	<u>4,009</u>	<u>4,129</u>	<u>120</u>
TOTAL	<u>\$139,376</u>	<u>\$122,286</u>	<u>\$118,676</u>	<u>\$119,929</u>	<u>\$1,253</u>

## MULFORD/STATE TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTHER	<u>\$0</u>	<u>\$138,615</u>	<u>\$63,054</u>	<u>\$110,432</u>	<u>(\$28,183)</u>
TOTAL	<u>\$0</u>	<u>\$138,615</u>	<u>\$63,054</u>	<u>\$110,432</u>	<u>(\$28,183)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAX	<u>\$136,885</u>	<u>\$167,765</u>	<u>\$201,782</u>	<u>\$205,357</u>	<u>\$3,575</u>
INTEREST INCOME	<u>0</u>	<u>3,101</u>	<u>2,719</u>	<u>2,760</u>	<u>41</u>
TOTAL	<u>\$136,885</u>	<u>\$170,866</u>	<u>\$204,501</u>	<u>\$208,116</u>	<u>\$3,575</u>

## JEFFERSON TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTHER	<u>\$27,128</u>	<u>\$13,837</u>	<u>\$2,221</u>	<u>\$16,033</u>	<u>\$2,196</u>
TOTAL	<u>\$27,128</u>	<u>\$13,837</u>	<u>\$2,221</u>	<u>\$16,033</u>	<u>\$2,196</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAX	<u>\$14,458</u>	<u>\$13,872</u>	<u>\$16,033</u>	<u>\$16,350</u>	<u>\$317</u>
INTEREST INCOME	<u>181</u>	<u>35</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>\$14,639</u>	<u>\$13,907</u>	<u>\$16,033</u>	<u>\$16,350</u>	<u>\$317</u>

# Retail Tax Increment Financing Districts

## AUBURN TAX INCREMENT FINANCING BUDGET SUMMARY

APPROPRIATION	2015 ACTUAL	2016 BUDGET	2016 ESTIMATED	2017 BUDGET	INCREASE (DECREASE)
CONTRACTUAL	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0	\$0

FUNDING SOURCE	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET	INCREASE (DECREASE)
PROPERTY TAX	\$0	\$6,465	\$6,655	\$6,722	\$67
TOTAL	\$0	\$6,465	\$6,655	\$6,722	\$67

## BUDGET HIGHLIGHTS

) This 17 district group collectively runs a deficit from 2018 through 2027. The deficit generators are North Main, a high deficit year (2022) of \$1,841,037 and an estimated ending deficit of \$1,748,079 in 2026 and Springfield Corners, a high deficit year (2022) of \$3,628,601 and an estimated ending deficit of \$3,148,220 in 2025. No long term financing is planned for 2017.

## RETAIL TAX INCREMENT FIVE YEAR FORECAST

The 2018-2022 five-year forecasts assume 1% growth for property taxes and that state and local sales tax will not be received. These funds are project, rather than service, oriented and are susceptible to considerable variance in direction and dollars. An ending balance schedule for all TIF districts for all years is also included.

## SOUTH ROCKFORD TIF FUND FINANCIAL FORECAST (IN 000'S)

	2018	2019	2020	2021	2022
Revenues	\$120	\$121	\$122	\$124	\$125
Expenditures	34	34	35	35	35
Excess (Deficit)	86	87	88	89	90
Beginning Balance	15	101	188	276	365
Ending Balance	\$101	\$188	\$276	\$365	\$455

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

	2018	2019	2020	2021	2022
Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0	0
Excess (Deficit)	0	0	0	0	0
Beginning Balance	0	0	0	0	0
Ending Balance	\$0	\$0	\$0	\$0	\$0

# Retail Tax Increment Financing Districts

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$305	\$311	\$318	\$324	\$331
Expenditures	<u>72</u>	<u>71</u>	<u>70</u>	<u>69</u>	<u>93</u>
Excess (Deficit)	<u>233</u>	<u>240</u>	<u>248</u>	<u>255</u>	<u>238</u>
Beginning Balance	<u>213</u>	<u>446</u>	<u>686</u>	<u>933</u>	<u>1,188</u>
Ending Balance	<u>\$446</u>	<u>\$686</u>	<u>\$934</u>	<u>\$1,188</u>	<u>\$1,426</u>

## WEST SIDE 2 TIF FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$1	\$1	\$1	\$1	\$1
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficit)	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Beginning Balance	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>
Ending Balance	<u>\$15</u>	<u>\$16</u>	<u>\$17</u>	<u>\$18</u>	<u>\$19</u>

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$285	\$290	\$296	\$301	\$307
Expenditures	<u>258</u>	<u>261</u>	<u>264</u>	<u>267</u>	<u>271</u>
Excess (Deficit)	<u>27</u>	<u>29</u>	<u>32</u>	<u>34</u>	<u>36</u>
Beginning Balance	<u>302</u>	<u>329</u>	<u>358</u>	<u>390</u>	<u>424</u>
Ending Balance	<u>\$329</u>	<u>\$358</u>	<u>\$390</u>	<u>\$424</u>	<u>\$460</u>

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$33	\$34	\$34	\$34	\$35
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficit)	<u>33</u>	<u>34</u>	<u>34</u>	<u>34</u>	<u>35</u>
Beginning Balance	<u>137</u>	<u>170</u>	<u>203</u>	<u>237</u>	<u>271</u>
Ending Balance	<u>\$170</u>	<u>\$204</u>	<u>\$237</u>	<u>\$271</u>	<u>\$306</u>

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$98	\$99	\$100	\$101	\$102
Expenditures	<u>43</u>	<u>42</u>	<u>90</u>	<u>100</u>	<u>100</u>
Excess (Deficit)	<u>55</u>	<u>57</u>	<u>10</u>	<u>1</u>	<u>2</u>
Beginning Balance	<u>(125)</u>	<u>(70)</u>	<u>(12)</u>	<u>(2)</u>	<u>(1)</u>
Ending Balance	<u>(\$70)</u>	<u>(\$13)</u>	<u>(\$2)</u>	<u>(\$1)</u>	<u>\$1</u>

# Retail Tax Increment Financing Districts

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$213	\$215	\$272	\$315	\$318
Expenditures	496	500	516	371	431
Excess (Deficit)	(283)	(285)	(244)	(56)	(113)
Beginning Balance	(2,647)	(2,930)	(3,216)	(3,459)	(3,516)
Ending Balance	(\$2,930)	(\$3,215)	(\$3,460)	(\$3,515)	(\$3,629)

## NORTH MAIN STREET TIF FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$47	\$48	\$48	\$49	\$49
Expenditures	185	161	164	156	154
Excess (Deficit)	(138)	(113)	(116)	(108)	(105)
Beginning Balance	(1,232)	(1,370)	(1,483)	(1,598)	(1,706)
Ending Balance	(\$1,370)	(\$1,483)	(\$1,598)	(\$1,706)	(\$1,812)

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$21	\$21	\$22	\$22	\$22
Expenditures	9	9	9	9	9
Excess (Deficit)	12	12	13	13	13
Beginning Balance	6	18	30	43	55
Ending Balance	\$18	\$30	\$43	\$56	\$68

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$142	\$144	\$145	\$146	\$148
Expenditures	101	98	95	92	138
Excess (Deficit)	41	46	50	54	10
Beginning Balance	(552)	(511)	(465)	(414)	(359)
Ending Balance	(\$511)	(\$465)	(\$415)	(\$360)	(\$349)

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$15	\$15	\$16	\$16	\$16
Expenditures	5	5	5	5	5
Excess (Deficit)	10	10	11	11	11
Beginning Balance	67	77	88	99	110
Ending Balance	\$77	\$87	\$99	\$110	\$121

## Retail Tax Increment Financing Districts

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$53	\$54	\$55	\$57	\$58
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficit)	<u>53</u>	<u>54</u>	<u>55</u>	<u>57</u>	<u>58</u>
Beginning Balance	<u>219</u>	<u>272</u>	<u>326</u>	<u>381</u>	<u>438</u>
Ending Balance	<u>\$272</u>	<u>\$326</u>	<u>\$381</u>	<u>\$438</u>	<u>\$496</u>

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$121	\$123	\$124	\$125	\$127
Expenditures	<u>90</u>	<u>90</u>	<u>90</u>	<u>50</u>	<u>50</u>
Excess (Deficit)	<u>31</u>	<u>33</u>	<u>34</u>	<u>75</u>	<u>77</u>
Beginning Balance	<u>454</u>	<u>485</u>	<u>517</u>	<u>551</u>	<u>627</u>
Ending Balance	<u>\$485</u>	<u>\$518</u>	<u>\$551</u>	<u>\$626</u>	<u>\$704</u>

### MULFORD/STATE TIF FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$212	\$216	\$219	\$223	\$227
Expenditures	<u>111</u>	<u>112</u>	<u>100</u>	<u>101</u>	<u>103</u>
Excess (Deficit)	<u>101</u>	<u>104</u>	<u>119</u>	<u>122</u>	<u>124</u>
Beginning Balance	<u>368</u>	<u>469</u>	<u>572</u>	<u>691</u>	<u>813</u>
Ending Balance	<u>\$469</u>	<u>\$573</u>	<u>\$691</u>	<u>\$813</u>	<u>\$937</u>

### JEFFERSON/NORTH 3RD TIF FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$17	\$17	\$17	\$18	\$18
Expenditures	<u>16</u>	<u>17</u>	<u>17</u>	<u>17</u>	<u>18</u>
Excess (Deficit)	<u>1</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
Beginning Balance	<u>2</u>	<u>2</u>	<u>2</u>	<u>3</u>	<u>3</u>
Ending Balance	<u>\$3</u>	<u>\$2</u>	<u>\$2</u>	<u>\$4</u>	<u>\$3</u>

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$7	\$7	\$7	\$7	\$7
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficit)	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
Beginning Balance	<u>20</u>	<u>27</u>	<u>33</u>	<u>40</u>	<u>47</u>
Ending Balance	<u>\$27</u>	<u>\$34</u>	<u>\$40</u>	<u>\$47</u>	<u>\$54</u>

# **Industrial 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.

There are seven industrial TIF Districts, Kishwaukee-Harrison #1 and #2, Preston and Central, Rockford Global Trade Park #1, #2, #3, and Global Trade Park South.

## **OBJECTIVES FOR FISCAL YEAR 2017**

- ) Market remaining lot within Logistics Park with adjacent property for industrial users.
- ) Proceed with the formation of Global Trade Park Action Committee with representatives from the City, the Airport and the Rockford Area Economic Development Council.
- ) Determine how to fund improvements at the Global Trade Park using a combination of private and public dollars.
- ) Initiate development plan for Global Trade Park South Redevelopment Planning Area and TIF.
- ) Continue implementation of Global Trade Park branding and signage.
- ) Complete implementation of sanitary sewer and water extensions to Gensler property.
- ) Continue cooperative marketing plan for industrial TIFs with Rockford Area Economic Development Council (RAEDC).
- ) Prepare and assist land owners in advancing properties to the Qualified Sites Program.
- ) Complete annual Tax Increment Financing Report.
- ) Attract a minimum of four new companies to industrial TIFs.
- ) Assist a minimum of four existing companies to expand in industrial TIFs.
- ) Initiate cooperative marketing plan for industrial sites in the proposed Auburn Street Corridor TIF.
- ) Complete TIF redevelopment agreement with 4000 Auburn (former Amerock facility).
- ) Provide a focus on bringing employment opportunities to areas of the City where prospective employees face challenges regarding transportation and child care resources.
- ) Identify the best use for available properties and work towards site readiness.

# Industrial Tax Increment Financing Districts

## BUDGET SUMMARIES

### KISHWAUKEE HARRISON #1 TAX INCREMENT FINANCING BUDGET SUMMARY

<b>APPROPRIATION</b>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2016 <u>ESTIMATED</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
OTHER	<u>\$33,289</u>	<u>\$33,982</u>	<u>\$33,982</u>	<u>\$34,490</u>	<u>\$508</u>
TOTAL	<u>\$33,289</u>	<u>\$33,982</u>	<u>\$33,982</u>	<u>\$34,490</u>	<u>\$508</u>

<b>FUNDING SOURCE</b>	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
PROPERTY TAXES					
TAX INCREMENT	\$40,803	\$39,356	\$40,175	\$40,577	\$402
INTEREST INCOME	<u>4,803</u>	<u>1,718</u>	<u>1,439</u>	<u>1,553</u>	<u>114</u>
TOTAL	<u>\$45,606</u>	<u>\$41,074</u>	<u>\$41,614</u>	<u>\$42,130</u>	<u>\$516</u>

### KISHWAUKEE HARRISON #2 TAX INCREMENT FINANCING BUDGET SUMMARY

<b>APPROPRIATION</b>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2016 <u>ESTIMATED</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
OTHER	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<b>FUNDING SOURCE</b>	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
PROPERTY TAXES					
TAX INCREMENT	\$0	\$0	\$0	\$0	\$0
INTEREST INCOME	<u>32</u>	<u>10</u>	<u>9</u>	<u>9</u>	<u>0</u>
TOTAL	<u>\$32</u>	<u>\$10</u>	<u>\$9</u>	<u>\$9</u>	<u>\$0</u>

### PRESTON CENTRAL TAX INCREMENT FINANCING BUDGET SUMMARY

<b>APPROPRIATION</b>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2016 <u>ESTIMATED</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
OTHER	<u>\$111,388</u>	<u>\$109,258</u>	<u>\$107,462</u>	<u>\$105,701</u>	<u>(\$3,558)</u>
TOTAL	<u>\$111,388</u>	<u>\$109,258</u>	<u>\$107,462</u>	<u>\$105,701</u>	<u>(\$3,558)</u>

<b>FUNDING SOURCE</b>	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
PROPERTY TAXES					
TAX INCREMENT	<u>\$75,982</u>	<u>\$75,506</u>	<u>\$76,400</u>	<u>\$77,900</u>	<u>\$1,500</u>
TOTAL	<u>\$75,982</u>	<u>\$75,506</u>	<u>\$76,400</u>	<u>\$77,900</u>	<u>\$1,500</u>

# Industrial Tax Increment Financing Districts

## GLOBAL TRADE PARK TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
CONTRACTUAL	\$0	\$10,000	\$0	\$10,000	\$0
OTHER	754,196	1,139,311	1,294,852	1,165,037	25,726
TOTAL	<u>\$754,196</u>	<u>\$1,149,311</u>	<u>\$1,294,852</u>	<u>\$1,175,037</u>	<u>\$25,726</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
TAX INCREMENT	<u>\$754,366</u>	<u>\$809,679</u>	<u>\$812,671</u>	<u>\$910,400</u>	<u>\$97,729</u>
TOTAL	<u>\$754,366</u>	<u>\$809,679</u>	<u>\$812,671</u>	<u>\$910,400</u>	<u>\$97,729</u>

## GLOBAL TRADE PARK 2 TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
CONTRACTUAL	\$1,263	\$0	\$1,260	\$0	\$0
OTHER	41,476	38,900	645,340	389,972	351,072
TOTAL	<u>\$42,739</u>	<u>\$38,900</u>	<u>\$646,600</u>	<u>\$389,972</u>	<u>\$351,072</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
TAX INCREMENT	\$245,308	\$246,128	\$248,600	\$244,600	(\$4,000)
INTEREST INCOME	13,624	8,134	8,948	3,025	(5,923)
TOTAL	<u>\$258,932</u>	<u>\$254,262</u>	<u>\$257,548</u>	<u>\$247,625</u>	<u>(\$9,923)</u>

## GLOBAL TRADE PARK 3 TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
CONTRACTUAL	\$0	\$0	\$3,132	\$148,464	\$148,464
TOTAL	<u>\$0</u>	<u>\$0</u>	<u>\$3,132</u>	<u>\$148,464</u>	<u>\$148,464</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
TAX INCREMENT	\$21,261	\$17,365	\$28,191	\$28,500	\$309
INTEREST INCOME	3,108	1,273	3,294	3,393	99
TOTAL	<u>\$24,369</u>	<u>\$18,638</u>	<u>\$31,485</u>	<u>\$31,893</u>	<u>\$408</u>

# Industrial Tax Increment Financing Districts

## GLOBAL TRADE PARK SOUTH TAX INCREMENT FINANCING BUDGET SUMMARY

APPROPRIATION	2015 ACTUAL	2016 BUDGET	2016 ESTIMATED	2017 BUDGET	INCREASE (DECREASE)
CONTRACTUAL	\$748	\$0	\$762	\$0	\$0
TOTAL	\$748	\$0	\$762	\$0	\$0

FUNDING SOURCE	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
TAX INCREMENT	\$9,883	\$14,579	\$14,226	\$14,368	\$142
INTEREST INCOME	610	357	443	687	244
TOTAL	\$10,493	\$14,936	\$14,669	\$15,055	\$386

### BUDGET HIGHLIGHTS

- ) This seven district group collectively runs a deficit for the entire period, with a high of \$1.9 million in 2030. This is entirely due to the Preston and Central TIF District which not only had cost overruns during site preparation but also delays in the project being initiated.
- ) No long term financing is planned for 2017.

### INDUSTRIAL TAX INCREMENT FINANCING FIVE YEAR FORECAST

The 2018-2022 five-year forecasts assume 1% growth for property taxes and that state and local sales tax will not be received. These funds are project, rather than service, oriented and are susceptible to considerable variance in direction and dollars. An ending balance schedule for all TIF districts for all years is also included.

#### KISHWAUKEE HARRISON TIF #1 FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	2018	2019	2020	2021	2022
Revenues	\$43	\$43	\$44	\$44	\$45
Expenditures	35	35	36	36	36
Excess (Deficit)	8	8	8	8	9
Beginning Balance	111	119	127	135	144
Ending Balance	\$119	\$127	\$135	\$144	\$152

#### KISHWAUKEE HARRISON TIF #2 FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	2018	2019	2020	2021	2022
Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0	0
Excess (Deficit)	0	0	0	0	0
Beginning Balance	1	1	1	1	1
Ending Balance	\$1	\$1	\$1	\$1	\$1

# Industrial Tax Increment Financing Districts

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$79	\$80	\$80	\$81	\$82
Expenditures	<u>104</u>	<u>102</u>	<u>125</u>	<u>122</u>	<u>119</u>
Excess (Deficit)	(25)	(22)	(45)	(41)	(37)
Beginning Balance	(1,550)	(1,575)	(1,598)	(1,643)	(1,684)
Ending Balance	(\$1,575)	(\$1,597)	(\$1,643)	(\$1,684)	(\$1,721)

## GLOBAL TRADE PARK TIF #1 FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$920	\$929	\$938	\$948	\$963
Expenditures	<u>802</u>	<u>449</u>	<u>691</u>	<u>547</u>	<u>545</u>
Excess (Deficit)	<u>118</u>	<u>480</u>	<u>247</u>	<u>401</u>	<u>418</u>
Beginning Balance	(825)	(707)	(228)	19	420
Ending Balance	(\$707)	(\$227)	\$19	\$420	\$838

## GLOBAL TRADE PARK TIF #2 FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$279	\$280	\$530	\$393	\$394
Expenditures	<u>390</u>	<u>391</u>	<u>391</u>	<u>392</u>	<u>392</u>
Excess (Deficit)	(111)	(111)	139	1	2
Beginning Balance	<u>211</u>	99	(11)	<u>127</u>	<u>129</u>
Ending Balance	<u>\$100</u>	(\$12)	<u>\$128</u>	<u>\$128</u>	<u>\$131</u>

## GLOBAL TRADE PARK TIF #3 FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$32	\$33	\$30	\$30	\$30
Expenditures	<u>29</u>	<u>29</u>	<u>29</u>	<u>30</u>	<u>30</u>
Excess (Deficit)	3	4	1	0	0
Beginning Balance	0	3	7	7	7
Ending Balance	<u>\$3</u>	<u>\$7</u>	<u>\$8</u>	<u>\$7</u>	<u>\$7</u>

## GLOBAL TRADE PARK SOUTH TIF FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$15	\$16	\$16	\$17	\$17
Expenditures	0	0	0	0	0
Excess (Deficit)	<u>15</u>	<u>16</u>	<u>16</u>	<u>17</u>	<u>17</u>
Beginning Balance	<u>61</u>	<u>76</u>	<u>92</u>	<u>108</u>	<u>125</u>
Ending Balance	<u>\$76</u>	<u>\$92</u>	<u>\$108</u>	<u>\$125</u>	<u>\$142</u>

# Residential 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 six residential TIFs include Lincolnwood #1 and #2, Hope 6, Garrison School, River Oaks (Thatcher Blake River Walk), and Jackson School.

## **OBJECTIVES FOR FISCAL YEAR 2017**

- ) Complete the redevelopment of the Valencia development project in conjunction with the developer.
- ) Sell and/or redevelop excess property owned by the City or available within a TIF.
- ) Continue to market the utilization of the Tax Incentive Program in TIF residential areas to owner occupants of 1-4 unit properties or to developers of residential property. Eligible properties include those with substantial rehabilitation or new construction costs.
- ) Activate the future development of stalled TIF projects as the market permits.

## **BUDGET SUMMARIES**

### **LINCOLNWOOD #1 TAX INCREMENT FINANCING BUDGET SUMMARY**

<b>APPROPRIATION</b>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2016 <u>ESTIMATED</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
OTHER	\$85,328	\$84,842	\$84,842	\$112,156	\$27,314
TOTAL	\$85,328	\$84,842	\$84,842	\$112,156	\$27,314

<b>FUNDING SOURCE</b>	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
TAX INCREMENT	\$63,344	\$63,160	\$75,317	\$55,852	(\$19,465)
INTEREST INCOME	6,985	1,746	2,241	1,112	(1,129)
TOTAL	\$70,329	\$64,906	\$77,558	\$56,964	(\$20,594)

# Residential Tax Increment Financing Districts

## LINCOLNWOOD #2 TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTHER	\$65,647	\$65,330	\$63,638	\$61,466	(\$3,864)
TOTAL	\$65,647	\$65,330	\$63,638	\$61,466	(\$3,864)

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
TAX INCREMENT	\$42,865	\$41,134	\$46,969	\$39,659	(\$7,310)
INTEREST INCOME	1,708	27	828	0	(828)
TOTAL	\$44,573	\$41,161	\$47,797	\$39,659	(\$8,138)

## RIVER OAKS TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTHER	\$294,439	\$327,407	\$327,407	\$340,507	\$13,100
TOTAL	\$294,439	\$327,407	\$327,407	\$340,507	\$13,100

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
TAX INCREMENT	\$29,421	\$22,233	\$41,884	\$26,629	(\$15,255)
TOTAL	\$29,421	\$22,233	\$41,884	\$26,629	(\$15,255)

## GARRISON TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTHER	\$138,466	\$161,070	\$150,084	\$145,255	(\$15,815)
TOTAL	\$138,466	\$161,070	\$150,084	\$145,255	(\$15,815)

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
TAX INCREMENT	\$60,445	\$66,777	\$74,345	\$110,328	\$1,092
TOTAL	\$60,445	\$66,777	\$74,345	\$110,328	\$1,092

# Residential Tax Increment Financing Districts

## HOPE SIX TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
APPROPRIATION	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	(DECREASE)
OTHER	<u>\$265,450</u>	<u>\$275,383</u>	<u>\$259,846</u>	<u>\$278,745</u>	<u>\$3,362</u>
TOTAL	<u>\$265,450</u>	<u>\$275,383</u>	<u>\$259,846</u>	<u>\$278,745</u>	<u>\$3,362</u>

	2014	2015	2016	2017	INCREASE
FUNDING SOURCE	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	(DECREASE)
TAX INCREMENT	<u>\$157,498</u>	<u>\$148,689</u>	<u>\$161,769</u>	<u>\$142,995</u>	<u>(\$18,774)</u>
TOTAL	<u>\$157,498</u>	<u>\$148,689</u>	<u>\$161,769</u>	<u>\$142,995</u>	<u>(\$18,774)</u>

## JACKSON SCHOOL TAX INCREMENT FINANCING BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
APPROPRIATION	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	(DECREASE)
OTHER	<u>\$45,299</u>	<u>\$69,625</u>	<u>\$69,625</u>	<u>\$68,854</u>	<u>(\$771)</u>
TOTAL	<u>\$45,299</u>	<u>\$69,625</u>	<u>\$69,625</u>	<u>\$68,854</u>	<u>(\$771)</u>

	2014	2015	2016	2017	INCREASE
FUNDING SOURCE	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	(DECREASE)
TAX INCREMENT	<u>\$41,167</u>	<u>\$31,768</u>	<u>\$57,100</u>	<u>\$30,600</u>	<u>(\$26,500)</u>
TOTAL	<u>\$41,167</u>	<u>\$31,768</u>	<u>\$57,100</u>	<u>\$30,600</u>	<u>(\$26,500)</u>

## BUDGET HIGHLIGHTS

- ) This six district group collectively has a deficit of \$3,783,913 for 2016 and runs a deficit until 2028.
- ) The deficit generators are Hope 6, a high deficit year (2023) of \$1,581,332, Garrison, a high deficit year (2023) of \$1,217,850 never turning positive, and River Oaks, a high deficit year (2028) of \$3.39 million never turning positive.
- ) No long term financing is planned for 2017.

## RESIDENTIAL TAX INCREMENT FINANCING DISTRICT FIVE YEAR FORECAST

The 2018-2022 five-year forecasts assume 1% growth for property taxes and that state and local sales tax will not be received. These funds are project, rather than service, oriented and are susceptible to considerable variance in direction and dollars. An ending balance schedule for all TIF districts for all years is also included.

## LINCOLNWOOD #1 TIF FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	<u>\$57</u>	<u>\$58</u>	<u>\$60</u>	<u>\$61</u>	<u>\$63</u>
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficit)	<u>57</u>	<u>58</u>	<u>60</u>	<u>61</u>	<u>63</u>
Beginning Balance	<u>19</u>	<u>76</u>	<u>134</u>	<u>193</u>	<u>254</u>
Ending Balance	<u>\$76</u>	<u>\$134</u>	<u>\$194</u>	<u>\$254</u>	<u>\$317</u>

# Residential Tax Increment Financing Districts

## LINCOLNWOOD #2 TIF FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$40	\$40	\$41	\$41	\$42
Expenditures	<u>60</u>	<u>58</u>	<u>82</u>	<u>78</u>	<u>3</u>
Excess (Deficit)	<u>(20)</u>	<u>(18)</u>	<u>(41)</u>	<u>(37)</u>	<u>39</u>
Beginning Balance	<u>(54)</u>	<u>(74)</u>	<u>(92)</u>	<u>(133)</u>	<u>(170)</u>
Ending Balance	<u>(\$74)</u>	<u>(\$92)</u>	<u>(\$133)</u>	<u>(\$170)</u>	<u>(\$131)</u>

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$27	\$27	\$27	\$28	\$28
Expenditures	<u>346</u>	<u>358</u>	<u>49</u>	<u>49</u>	<u>49</u>
Excess (Deficit)	<u>(319)</u>	<u>(331)</u>	<u>(22)</u>	<u>(21)</u>	<u>(21)</u>
Beginning Balance	<u>(2,599)</u>	<u>(2,918)</u>	<u>(3,249)</u>	<u>(3,270)</u>	<u>(3,291)</u>
Ending Balance	<u>(\$2,918)</u>	<u>(\$3,249)</u>	<u>(\$3,271)</u>	<u>(\$3,291)</u>	<u>(\$3,312)</u>

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$111	\$113	\$114	\$115	\$116
Expenditures	<u>142</u>	<u>138</u>	<u>185</u>	<u>178</u>	<u>272</u>
Excess (Deficit)	<u>(31)</u>	<u>(25)</u>	<u>(71)</u>	<u>(63)</u>	<u>(156)</u>
Beginning Balance	<u>(628)</u>	<u>(659)</u>	<u>(684)</u>	<u>(756)</u>	<u>(819)</u>
Ending Balance	<u>(\$659)</u>	<u>(\$684)</u>	<u>(\$755)</u>	<u>(\$819)</u>	<u>(\$975)</u>

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$144	\$146	\$147	\$149	\$150
Expenditures	<u>272</u>	<u>265</u>	<u>282</u>	<u>274</u>	<u>266</u>
Excess (Deficit)	<u>(128)</u>	<u>(119)</u>	<u>(135)</u>	<u>(125)</u>	<u>(116)</u>
Beginning Balance	<u>(810)</u>	<u>(938)</u>	<u>(1,057)</u>	<u>(1,192)</u>	<u>(1,317)</u>
Ending Balance	<u>(\$938)</u>	<u>(\$1,057)</u>	<u>(\$1,191)</u>	<u>(\$1,317)</u>	<u>(\$1,433)</u>

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$31	\$31	\$32	\$32	\$32
Expenditures	<u>43</u>	<u>31</u>	<u>43</u>	<u>18</u>	<u>18</u>
Excess (Deficit)	<u>(12)</u>	<u>0</u>	<u>(11)</u>	<u>14</u>	<u>14</u>
Beginning Balance	<u>(208)</u>	<u>(221)</u>	<u>(221)</u>	<u>(233)</u>	<u>(220)</u>
Ending Balance	<u>(\$220)</u>	<u>(\$221)</u>	<u>(\$232)</u>	<u>(\$219)</u>	<u>(\$206)</u>

# Sanitation Fund

## **MISSION STATEMENT**

It is the mission of the Sanitation Division to provide for the collection and disposal of solid waste in a manner that is consistent with federal and state regulations, as well as to encourage the recycling efforts of the community.

## **PRIMARY FUNCTIONS**

The four primary functions of the Sanitation Division include collection and disposal of refuse, composting and recycling. In addition, the fund provides purchase of service for contract monitoring, billing and collecting, and reimbursement for street cleaning and forestry services.

## **FUND AND RATE INFORMATION**

- ) A rate decrease from 21.02 monthly to 20.14 monthly was incorporated, as forestry expense related to the emerald ash borer threat are reduced.
- ) Rate increases will be necessary for 2018 and going forward to keep charges in line with increases in the collection contract, a minimum of 1.75% per year.

## **SANITATION FUND BUDGET SUMMARY**

	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2016 <u>ESTIMATED</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
<b>APPROPRIATION</b>					
CONTRACTUAL	\$8,621,582	\$8,592,850	\$8,830,349	\$8,799,850	\$207,000
OTHER	<u>3,736,450</u>	<u>5,558,705</u>	<u>5,558,705</u>	<u>5,492,445</u>	<u>(66,260)</u>
TOTAL	<u>\$12,358,032</u>	<u>\$14,151,555</u>	<u>\$14,389,054</u>	<u>\$14,292,295</u>	<u>\$140,740</u>

	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
<b>FUNDING SOURCE</b>					
PROPERTY TAXES					
SANITATION	\$35,336	\$35,859	\$21,000	\$34,700	\$13,700
FRINGE BENEFIT REIMBURSEMENT	0	0	650	650	0
USER FEE	11,054,359	12,056,076	12,236,200	11,723,900	<u>(512,300)</u>
LANDFILL RENT	13,526	17,752	27,100	27,100	0
BULK EXCESS FEE	12,950	15,500	0	15,000	15,000
PENALTIES	255,709	281,324	0	250,000	250,000
MISCELLANEOUS	2,100	7,525	0	5,000	5,000
INTEREST INCOME	<u>264,855</u>	<u>76,579</u>	<u>82,200</u>	<u>80,000</u>	<u>(2,200)</u>
TOTAL	<u>\$11,638,835</u>	<u>\$12,490,615</u>	<u>\$12,367,150</u>	<u>\$12,136,350</u>	<u>(\$230,800)</u>

## **BUDGET HIGHLIGHTS**

- ) The contractual budget for collection increased \$147,000 or 4.0% from the previous year and recycling increased \$60,000 based on new contract.
- ) Customers are estimated at 49,000 for the year.
- ) Transfers to the general fund decreased \$66,260, as result of a reduction in transfer to general fund for forestry operations offset by an increase in transfer of fund reserves that are utilized to balance the general fund budget.

# Sanitation Fund

## SANITATION FUND FIVE YEAR FORECAST

The 2018-2022 five year forecast assumes that total tonnage will increase approximately 300 tons per year. Costs are expected to increase 1.75% (the minimum, 4% is the maximum) annually for collection and disposal.

## SANITATION FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Recommended Rates	\$293.32	\$299.19	\$305.17	\$311.28	\$317.50
Revenues	\$12,379	\$12,627	\$12,879	\$13,137	\$13,400
Expenses	<u>12,378</u>	<u>12,626</u>	<u>12,878</u>	<u>13,136</u>	<u>13,398</u>
Excess(Deficit)	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Beginning Balance	<u>326</u>	<u>327</u>	<u>328</u>	<u>329</u>	<u>330</u>
Ending Balance	<u>\$327</u>	<u>\$328</u>	<u>\$329</u>	<u>\$330</u>	<u>\$331</u>
RESERVE	2.6	2.6	2.6	2.5	2.5

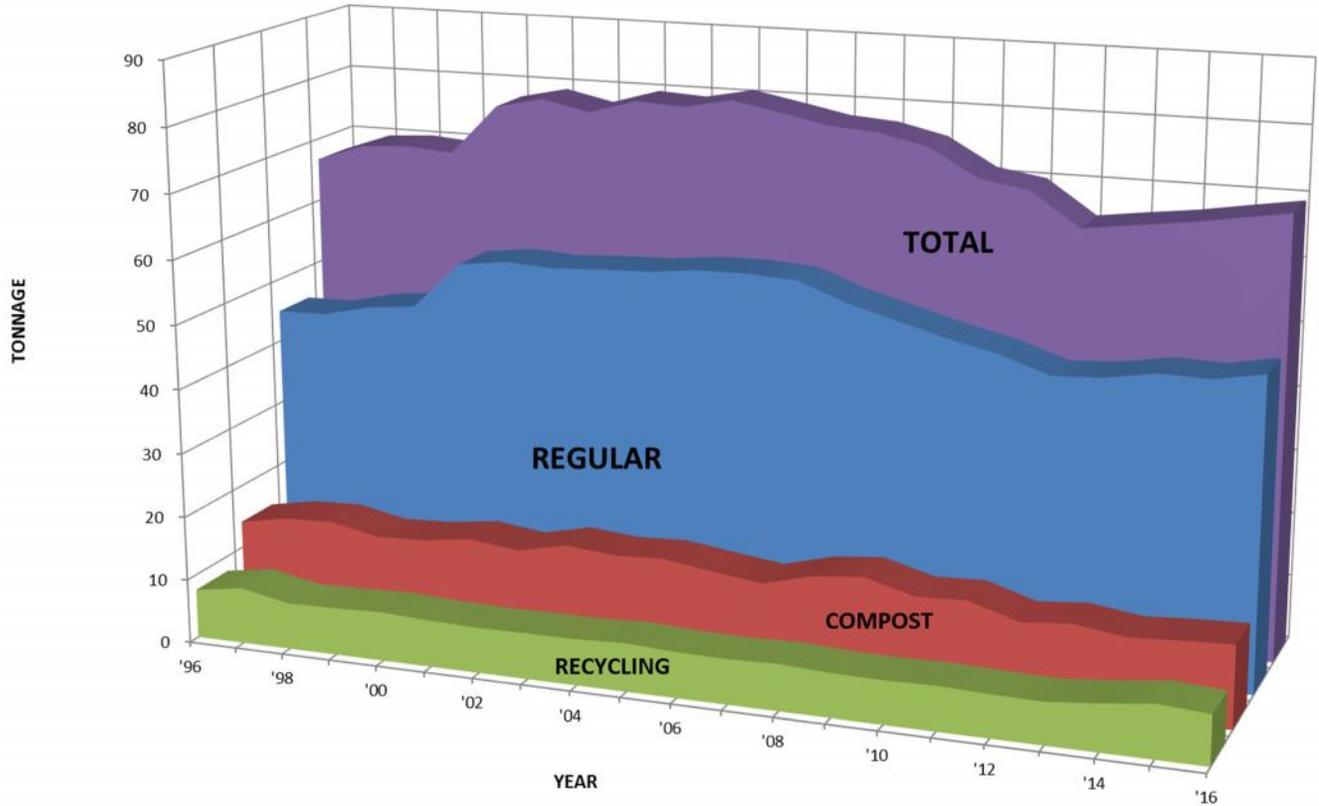
## SANITATION FUND PERFORMANCE MEASUREMENTS

	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
WASTE TONNAGE	47,314	47,140	48,608	47,100
COMPOST TONNAGE	11,994	12,470	12,777	11,480
RECYCLING TONNAGE	7,250	8,230	7,675	7,911
LANDFILL TONNAGE	47,314	47,140	48,608	47,100
DIVERTED TONNAGE	19,244	20,700	20,452	19,391
DIVERSION RATE	29.0%	30.5%	29.6%	29.2%

# Sanitation Fund

## SANITATION FUND OPERATIONAL INFORMATION

### SOLID WASTE COLLECTION AND DIVERSION 1996-2016



As the performance measurement schedule indicates, the introduction of alternative programs, composting and recycling, have kept wastes out of the landfill. In 2015, 30.5% of the waste stream, or 20,700 tons, was diverted.

# 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 2017**

- Sustain functional zero for chronic homelessness and veterans homelessness.
- Continue general neighborhood pilot projects.
- 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, BASSETT training, and youth prevention services).
- Continue to support collaborative efforts toward a community wide system for improving early childhood development and family outcomes.

## Human Services

- 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.
- Continue to improve the deployment of CSBG economic development resources to increase skills, employment and self-employment of low-income residents in collaboration with City and community partners.
- 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

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$6,396,380	\$6,611,988	\$6,375,054	\$6,640,951	\$28,963
CONTRACTUAL	\$1,907,833	2,306,811	1,959,933	1,798,817	(507,994)
SUPPLIES	\$605,574	765,402	559,134	694,108	(71,294)
OTHER	\$6,438,799	5,359,839	5,840,984	2,597,483	(2,762,356)
CAPITAL	<u>\$17,275</u>	<u>33,256</u>	<u>48,702</u>	<u>0</u>	<u>(33,256)</u>
TOTAL	<u>\$15,365,861</u>	<u>\$15,077,296</u>	<u>\$14,783,807</u>	<u>\$11,731,359</u>	<u>(\$3,345,937)</u>
<b>FUNDING SOURCE</b>	2014	2015	2016	2017	INCREASE
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
FEDERAL	\$7,111,312	\$8,363,626	\$6,298,084	\$6,298,084	\$0
STATE	8,728,123	6,990,897	5,400,000	5,400,000	0
GENERAL REVENUES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$15,839,435</u>	<u>\$15,354,523</u>	<u>\$11,698,084</u>	<u>\$11,698,084</u>	<u>\$0</u>

# Human Services

## HUMAN SERVICES DEPARTMENT PERSONNEL AUTHORIZATION

POSITION TITLE	POSTION RANGE	2016 EMPLOYEES	2017 EMPLOYEES	INCREASE/ (DECREASE)
EXECUTIVE DIRECTOR OF HUMAN SERVICES	315	1.00	1.00	0.00
HEADSTART DIRECTOR	512	1.00	1.00	0.00
CSBG DIRECTOR	512	1.00	1.00	0.00
HOME BASE SERVICES MGR	509	1.00	1.00	0.00
SUPPORT SERVICES MGR	509	1.00	1.00	0.00
FAMILY & COMMUNITY PARTNERSHIP MGR	509	1.00	1.00	0.00
CHILD DEVELOPMENT MANAGER	509	1.00	1.00	0.00
HEALTH SERVICES MANAGER	509	1.00	1.00	0.00
COMMUNITY CARE MANAGER	509	0.00	1.00	1.00
SITE MANAGER	507	3.00	3.00	0.00
FISCAL OFFICER	108	1.00	1.00	0.00
SPECIAL NEEDS/MENTAL HEALTH COORD	505	1.00	1.00	0.00
CS DRUG FREE COORDINATOR	506	1.00	1.00	0.00
CSBG PROGRAM COORDINATOR	506	1.00	1.00	0.00
WEATHERIZATION SPECIALIST II	505	1.00	1.00	0.00
HOUSING ADVOCATE	505	1.00	1.00	0.00
RECRUITMENT/ENROLLMENT SPECIALIST	505	1.00	1.00	0.00
OUTREACH WORKER	504	4.00	4.00	0.00
ENERGY SPECIALIST	505	1.00	1.00	0.00
TRANSPORTATION SPECIALIST	505	1.00	1.00	0.00
WEATHERIZATION SPECIALIST I	503	0.00	1.00	1.00
SENIOR ACCOUNT CLERK	102	3.00	3.00	0.00
ADMINISTRATIVE ASSISTANT	502	3.00	3.00	0.00
SENIOR OFFICE ASSISTANT	501	2.00	2.00	0.00
PROGRAM DATA SPECIALIST	501	1.00	1.00	0.00
MAINTENANCE/REPAIR TECHNICIAN	SAFETY	0.63	0.63	0.00
HEAD TEACHER	AF	12.58	12.58	0.00
HOME VISITOR TEACHER	AF	8.00	9.00	1.00
EHS HOME VISITOR TEACHER	AF	2.00	2.00	0.00
FAMILY RESOURCE WORKER	AF	8.29	2.52	(5.77)
FAMILY SUPPORT SPECIALIST	AF	0.00	6.77	6.77
HEALTH TECHNICIAN	AF	1.00	1.00	0.00
ASSISTANT TEACHER	AF	10.87	10.87	0.00
PROGRAM SUPPORT ASSISTANT	AF	1.00	0.98	(0.02)
OFFICE ASSISTANT	AF	4.00	4.00	0.00
BUS DRIVER	AF	8.66	8.87	0.21
NUTRITION ASSISTANT	AF	<u>0.81</u>	<u>0.81</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>90.83</u></b>	<b><u>95.02</u></b>	<b><u>4.19</u></b>

# Human Services

## BUDGET HIGHLIGHTS

- Personnel expenses increase due to a budgeted 2% salary increase and an increase in health insurance rates. Additional staff including a community care manager, weatherization specialist I, home visitor teacher and a family support specialist contribute to the increase in salaries expense. These increases are offset by a decrease in IMRF rates and employee agency wages.
- Contractual, supplies and other expenses decrease back to 2016 levels prior to the supplemental adjustment due to the nature of grant funding levels.

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

	2018	2019	2020	2021	2022
Revenues	\$11,698,084	\$11,698,084	\$11,698,084	\$11,698,084	\$11,698,084
Expenditures	<u>11,698,084</u>	<u>11,698,084</u>	<u>11,698,084</u>	<u>11,698,084</u>	<u>11,698,084</u>
Excess (Deficit)	0	0	0	0	0
Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The 2018-2022 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.

## HUMAN SERVICES DEPARTMENT PERFORMANCE MEASURES

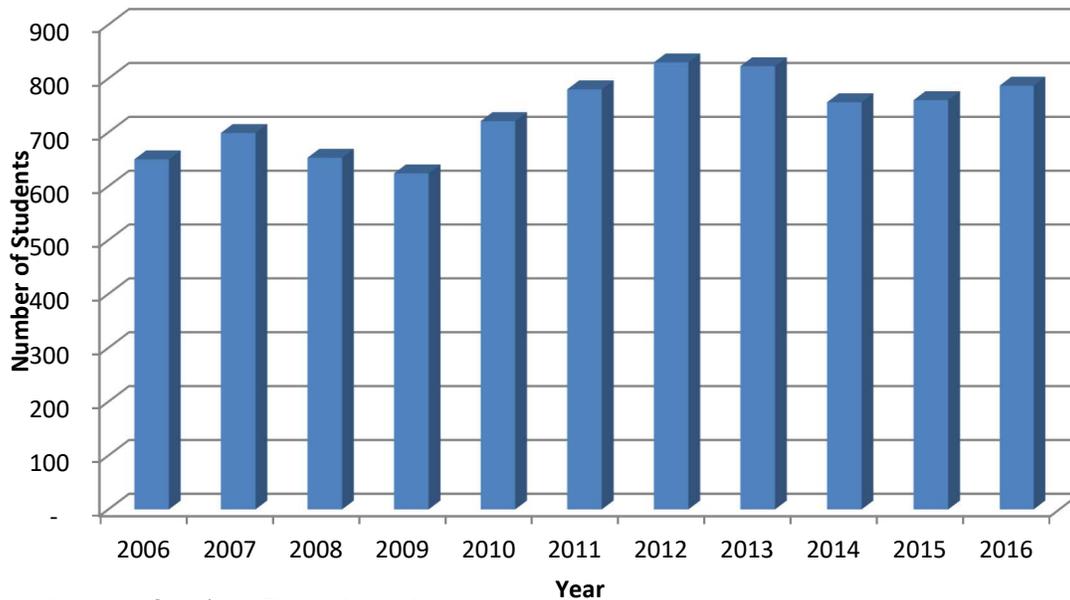
	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
ELIMINATION OF VETERAN HOMELESSNESS-2015**	100%	N/A	N/A	N/A
ELIMINATION OF CHRONIC HOMELESSNESS	50%	100%	100%	N/A
% APPLICANTS SUCCESSFULLY PREVENTED HOMELESSNESS	90%	90%	90%	90%
% OF GARDENS HOLDING TEACHING EVENTS**	100%	NA	50%	100%
% OF RESIDENTS ACTIVE IN NEIGHBORHOOD PROJECTS	25%	25%	15%	25%
% BUSINESSES TRAINED IN BASSET WHO REMAIN COMPLIANT	80%	90%	90%	90%
% HOMES WEATHERIZED THAT MET AIR SEALING TARGET	84%	95%	98%	95%
% OF ON TIME PIPP PAYMENTS	90%	80%	N/A	85%
% ENROLLED IN JOB TRAINING WHO COMPLETE TRAINING	95%	85%	N/A	85%
% ENROLLED IN WORK EXPERIENCE WHO COMPLETE PROGRAM	85%	85%	95%	95%
% ENROLLED IN JOB CREATION AND PLACEMENT WHO ARE EMPLOYED	35%	40%	N/A	N/A
% HOUSEHOLDS STABILIZED DUE TO EMERGENCY ASSISTANCE	90%	90%	90%	90%
HEAD START FUNDED ENROLLMENT	626	630	638	630
EARLY HEAD START FUNDED ENROLLMENT	134	134	149	140
HEAD START/EARLY HEAD START FAMILIES SERVED	699	699	721	700
EARLY HEAD START PREGNANT WOMEN SERVED	12	5	7	8
EARLY HEAD START/CHILD CARE PARTNERSHIP FUNDED ENROLLMENT	40	46	47	46
HEAD START/PRE-K FUNDED ENROLLMENT	40	48	48	48

\*\*program suspended

# Human Services

## OPERATIONAL INFORMATION

### City of Rockford, Illinois Head Start Program History 2006-2016



Source: Human Services Department

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 2016, the Human Services Department provided the program to an estimated 787 children.

# Tuberculosis Sanitarium Fund

## **MISSION STATEMENT**

It is the mission of the Tuberculosis Sanitarium fund to provide medical treatment for residents and non-residents that have tuberculosis.

## **PRIMARY FUNCTIONS/FUND HIGHLIGHTS**

The primary function of the Tuberculosis Sanitarium fund is to provide active or preventative patients with oral medication on an outpatient basis.

Effective January 1, 1999, the City contracted with the Winnebago County Health Department for providing medical treatment for tuberculosis. The City levies property taxes to fund TB care with the actual provision of the service provided by the County Health Department. Patients receive tuberculosis screening, x-rays, medication and follow-up services. The City and the Tuberculosis Board provide all fiscal resources and policy oversight. In 2016, 738 city patients were served (2015 – 641, 2014 – 1,286). City patients have been approximately 88% of the caseload for 2016 (2015 – 83%, 2014 – 88%).

## **TUBERCULOSIS SANITARIUM BUDGET SUMMARY**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
CONTRACTUAL	<u>\$105,189</u>	<u>\$127,600</u>	<u>\$199,017</u>	<u>\$150,000</u>	<u>\$22,400</u>
TOTAL	<u>\$105,189</u>	<u>\$127,600</u>	<u>\$199,017</u>	<u>\$150,000</u>	<u>\$22,400</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
TUBERCULOSIS SANITARIUM	<u>\$159,864</u>	<u>\$159,262</u>	<u>\$126,324</u>	<u>\$148,500</u>	<u>\$22,176</u>
INTEREST INCOME	<u>7,895</u>	<u>3,162</u>	<u>1,800</u>	<u>3,044</u>	<u>1,244</u>
TOTAL	<u>\$167,759</u>	<u>\$162,424</u>	<u>\$128,124</u>	<u>\$151,544</u>	<u>\$23,420</u>

## **TUBERCULOSIS SANITARIUM FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$158	\$162	\$167	\$172	\$177
Expenditures	<u>155</u>	<u>159</u>	<u>164</u>	<u>169</u>	<u>174</u>
Excess (Deficit)	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
Beginning Balance	<u>229</u>	<u>227</u>	<u>224</u>	<u>221</u>	<u>217</u>
Ending Balance	<u>\$232</u>	<u>\$230</u>	<u>\$227</u>	<u>\$224</u>	<u>\$220</u>
Rate (Cents)	0.7	0.7	0.8	0.8	0.8

The 2018-2022 five-year forecast assumes marginal change in the contracted service cost and property tax levy. Under statutory authority, the tax rate for this purpose cannot exceed five cents. The five year plan calls for using seven-tenths of a cent to eight-tenths of a cent during this time period.

# **Rockford Mass Transit District Subsidy**

## **MISSION STATEMENT**

The City, along with Federal and State governments, finance 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 city residents transit service from 5:00 a.m. to 12:00 a.m. Monday through Friday and 5:30 a.m. to 7:00 p.m. Saturday. Until 7:00 p.m., the service is provided through eleven routes; after that hour, the routes are combined into five to provide evening service with one-hour headways until 11:45 p.m. A final non-scheduled bus then takes all remaining passengers home from the Transfer Center. 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**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
CONTRACTUAL	<u>\$1,524,000</u>	<u>\$1,524,000</u>	<u>\$1,524,000</u>	<u>\$1,524,000</u>	<u>\$0</u>
TOTAL	<u>\$1,524,000</u>	<u>\$1,524,000</u>	<u>\$1,524,000</u>	<u>\$1,524,000</u>	<u>\$0</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
GENERAL REVENUES	<u>\$1,524,000</u>	<u>\$1,524,000</u>	<u>\$1,524,000</u>	<u>\$1,524,000</u>	<u>\$0</u>
TOTAL	<u>\$1,524,000</u>	<u>\$1,524,000</u>	<u>\$1,524,000</u>	<u>\$1,524,000</u>	<u>\$0</u>

## **BUDGET HIGHLIGHTS**

- The 2017 RMTD budget, July 1, 2016, to June 30, 2017, proposes spending \$16,715,338.
- 2017 operating revenue from the District is estimated at \$1,867,102. Overall, District revenues account for 11% of the necessary funding with the remaining \$14,848,236 (89%) being provided by the Federal Government, the State of Illinois, and area municipalities.

## **ROCKFORD MASS TRANSIT CITY SUBSIDY FIVE YEAR FINANCIAL FORECAST (IN 000's) - CITY FISCAL YEAR**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
CITY SUBSIDY	\$1,524	\$1,524	\$1,524	\$1,524	\$1,524

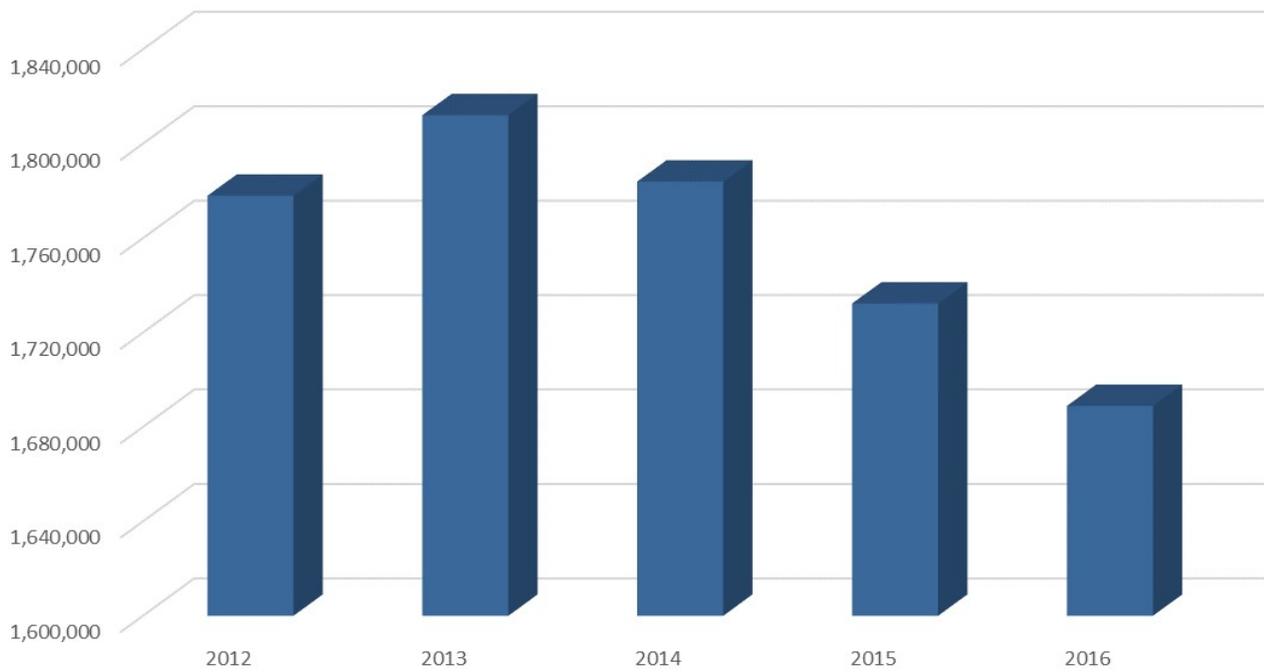
The City is committed to financing the operating deficit remaining after Federal and State subsidies have been received. Given the uncertainty of Federal funding, subsidy forecasts are hard to project.

The last fare increase was from \$1.00 to \$1.50 in 2009.

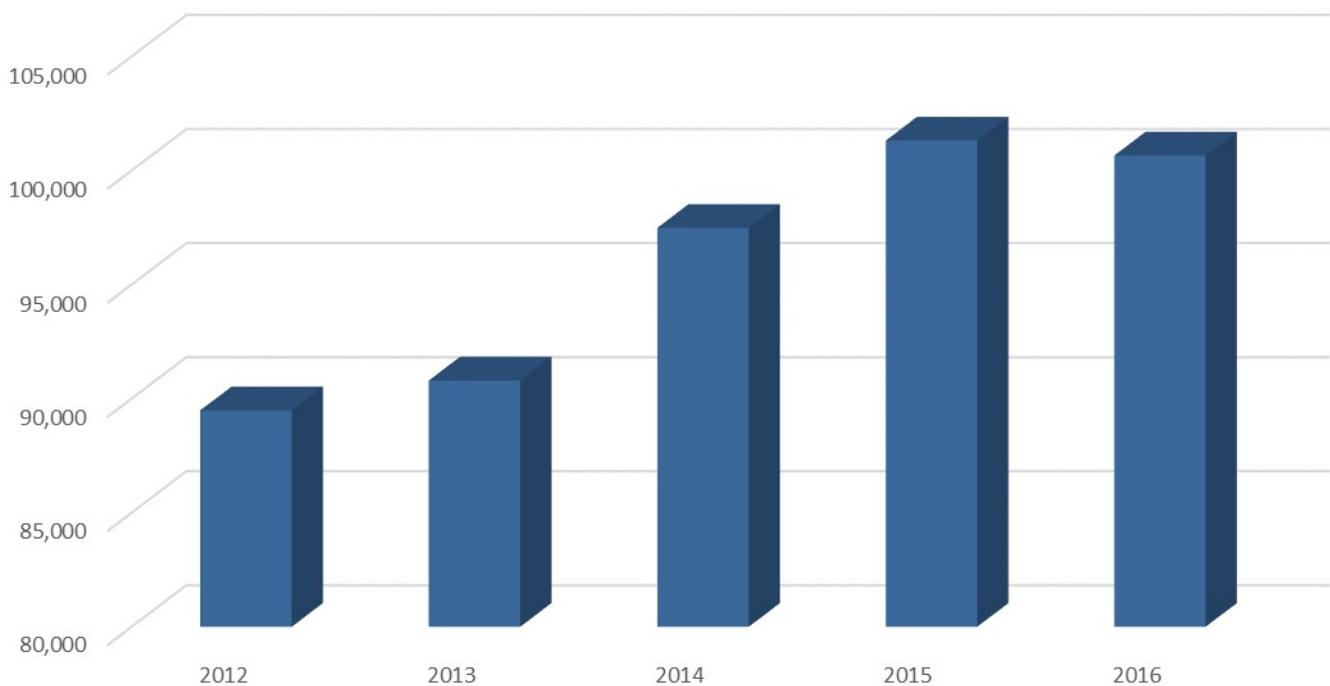
# Rockford Mass Transit District Subsidy

## OPERATIONAL INFORMATION

Total Ridership  
2012-2016



Paratransit Ridership  
2012-2016



# **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 five 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 Main Library, Nordlof Center and all branches.
- **Branch Services** - There are five branch divisions of the Rockford Public Library (Montague, Rock River, Northeast, Lewis Lemon, 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 2017**

- Continue to cooperate with ComEd on remediation project at the Main Library.
- Develop and implement a marketing plan for the Nordlof Center to encourage use and increase revenue.
- Increase band-width and technology availability at all sites.
- 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.
- Provide staff training in customer service techniques, technology, reader's assistance and other skills to enable employees to feel comfortable in new roles in the Library.

# Rockford Public Library

## ROCKFORD PUBLIC LIBRARY BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$4,881,148	\$4,841,051	\$4,660,424	\$4,976,275	\$135,224
CONTRACTUAL	1,646,401	1,810,771	2,308,403	1,917,075	106,304
SUPPLIES	1,462,642	1,412,996	1,461,142	1,382,224	(30,772)
OTHER	105,500	105,525	73,817	85,000	(20,525)
INTEREST	225,000	244,000	244,000	244,000	0
CAPITAL	<u>245,500</u>	<u>1,658,057</u>	<u>891,284</u>	<u>80,316</u>	<u>(1,577,741)</u>
TOTAL	<u>\$8,566,191</u>	<u>\$10,072,400</u>	<u>\$9,639,069</u>	<u>\$8,684,890</u>	<u>(\$1,387,510)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
LIBRARY OPERATIONS	\$6,964,491	\$6,947,398	\$7,030,000	\$7,096,000	\$66,000
LIBRARY MAINTENANCE	298,259	286,934	300,000	284,000	(16,000)
REPLACEMENT TAXES	810,145	775,385	755,000	755,000	0
FINES	102,944	83,052	95,000	70,000	(25,000)
NON-RESIDENT FEES	12,788	15,337	15,000	12,000	(3,000)
SERVICE CHARGES	27,105	38,039	35,500	39,050	3,550
RENTS AND REIMBURSEMENTS	30,960	47,144	40,000	65,000	25,000
INTEREST INCOME/ENDOWMENTS	441,026	297,926	10,000	40,000	30,000
STATE OF ILLINOIS	199,839	217,339	190,000	117,840	(72,160)
FROM OTHER GOVERNMENTS	0	0	0	131,000	131,000
MISCELLANEOUS	<u>58,044</u>	<u>15,531</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>
TOTAL	<u>\$8,945,601</u>	<u>\$8,724,084</u>	<u>\$8,545,500</u>	<u>\$8,684,890</u>	<u>\$139,390</u>

# Rockford Public Library

## ROCKFORD PUBLIC LIBRARY AUTHORIZED POSITIONS

POSITION TITLE	POSITION	2016	2016	2017	2017	FTE	INCREASE/
	RANGE	FTE	EMPLOYEES	FTE	EMPLOYEES	CHANGE	(DECREASE)
LIBRARY SR CLERK	LSCL	1.00	1	1.00	1	0.00	0.00
LIBRARIAN	LIBR	7.00	7	7.00	7	0.00	0.00
LIBRARY CLERK	LCLK	21.00	32	21.00	32	0.00	0.00
LIB MAINTENANCE ASSISTANT	LAST	3.00	3	3.00	3	0.00	0.00
LIBRARY ASSISTANT	LAST	15.50	18	15.50	18	0.00	0.00
LIBRARY PROGRAM COORDINATOR	LAST	4.00	4	3.00	3	(1.00)	(1.00)
LIB EXECUTIVE DIRECTOR	L31	1.00	1	1.00	1	0.00	0.00
LIB ASSISTANT DIRECTOR	L30	1.00	1	1.00	1	0.00	0.00
LIB CHIEF FINANCIAL OFFICER	L29	1.00	1	1.00	1	0.00	0.00
LIB ADULT SERVICES MGR	L28	1.00	1	1.00	1	0.00	0.00
LIB BRANCH MNGR II MLS	L28	1.00	1	1.00	1	0.00	0.00
LIB INFORMATION TECH MGR	L28	1.00	1	1.00	1	0.00	0.00
LIB PERSONNEL OFFICER	L28	1.00	1	1.00	1	0.00	0.00
LIBRARY DEVELOPMENT OFFICER	L28	1.00	1	1.00	1	0.00	0.00
LIBRARY COMMUNITY RELATIONS OFFICER	L28	1.00	1	1.00	1	0.00	0.00
LIB CHILDREN AND YOUTH SERVICES MANAGER	L28	0.00	0	1.00	1	1.00	1.00
LIB ASSISTANT MANAGER COLLECTIONS	L27	1.00	1	1.00	1	0.00	0.00
LIB CIRCULATION SERVICES	L27	1.00	1	1.00	1	0.00	0.00
LIB PHYSICAL FACILITIES MANAGER	L27	1.00	1	1.00	1	0.00	0.00
ILS SPECIALIST	L26	1.00	1	0.00	0	(1.00)	(1.00)
LIB INFORMATION TECH AST	L26	1.00	1	2.00	2	1.00	1.00
NETWORK ADMINISTRATOR	L26	2.00	2	1.00	1	(1.00)	(1.00)
LIB TRAIN/DEVELOP SPEC	L26	0.00	0	1.00	1	1.00	1.00
LIBRARY BRANCH MANAGER	L26	3.00	3	3.00	3	0.00	0.00
NORDLOF CENTER MANAGER	L26	2.00	2	2.00	2	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 REL/FINANCE CLERK	L21	1.00	1	1.00	1	0.00	0.00
LIB ADMIN CLERK	L20	0.50	1	0.50	1	0.00	0.00
LIBRARY SENIOR PAGE	L02	<u>0.50</u>	<u>1</u>	<u>0.50</u>	<u>1</u>	0.00	0.00
LIBRARY PAGE	L01	<u>10.12</u>	<u>18</u>	<u>10.12</u>	<u>18</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>87.62</u></b>	<b><u>110</u></b>	<b><u>87.62</u></b>	<b><u>110</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>

### BUDGET HIGHLIGHTS

- Personnel expense increases \$135,225 due to an increase in health insurance rates, 3% increase in salaries and an increase in IMRF rates.
- Contractual expense increases \$106,304 due to an increase in data transfer expenses.
- Supplies expenditures decrease due to lower recording acquisitions.

# Rockford Public Library

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$7,286	\$7,377	\$7,441	\$7,645	\$7,833
Expenses	<u>9,277</u>	<u>9,686</u>	<u>10,115</u>	<u>10,563</u>	<u>11,034</u>
Excess (Deficit)	<u>(1,991)</u>	<u>(2,309)</u>	<u>(2,674)</u>	<u>(2,918)</u>	<u>(3,201)</u>
Beginning Balance	8,992	7,001	4,692	2,018	(900)
Ending Balance	<u>\$7,001</u>	<u>\$4,692</u>	<u>\$2,018</u>	<u>(\$900)</u>	<u>(\$4,101)</u>
Property Tax Rates (Cents)					
Operations	30.0	30.0	30.0	30.0	30.0
Maintenance	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Total Library Rate	32.0	32.0	32.0	32.0	32.0

The 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.

### CAPITAL EQUIPMENT

Planned capital expenditures for 2017 include:

EQUIPMENT	QUANTITY	BUDGET EACH	AMOUNT
Network Hardware Update	1	25,000	\$25,000
Nordlof upgrades	1	20,816	20,816
Computer Software Update	1	17,000	17,000
Exterior Repairs East	1	14,000	14,000
Insulation of Nordlof	1	3,000	3,000
East Signs	1	500	<u>500</u>
TOTAL			\$80,316

# **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 2017**

- 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.
- Research, develop and implement the following internal and external communication improvements: new comprehensive police department website, incident command system utilization for critical incident response, enhance relationships with other law enforcement agencies, and an inter-agency system of communication between Districts 1, 2, and 3.
- Take an active role and win the Illinois Traffic Safety Challenge.
- Increase the number of accident re-constructionists in the Traffic unit.
- Partner with the community and provide traffic safety and education advertisements and citizen safety courses.
- Develop and implement a focused deterrence crime prevention model.
- Partner with local agencies on opening a Juvenile Assessment Center.
- Develop and implement a youth violence reduction strategy with local law enforcement and community partners.
- Implement a social networking analysis program to assist focused deterrence model.
- Implement a new citizen re-entry program.
- Develop and implement a resident officer program.
- Conduct experiential community based learning that focuses on developing officers' community oriented policing skill set.
- Develop and implement an afterschool program for the youth that is facilitated by the Rockford Public School district and the Police Department.
- Develop and implement an additional strong neighborhood house in a strategic location.

# Police Department

## POLICE DEPARTMENT BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$39,248,363	\$40,930,550	\$41,979,152	\$43,967,614	\$3,037,064
CONTRACTS	8,597,658	9,072,955	8,885,877	9,587,478	514,523
SUPPLIES	507,586	588,316	705,324	946,365	358,049
OTHER	688,397	844,327	844,925	1,480,388	636,061
CAPITAL	<u>357,585</u>	<u>0</u>	<u>(63,254)</u>	<u>565,000</u>	<u>565,000</u>
TOTAL	<u>\$49,399,589</u>	<u>\$51,436,148</u>	<u>\$52,352,024</u>	<u>\$56,546,845</u>	<u>\$5,110,697</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
POLICE PROTECTION	\$9,224,093	\$8,607,964	\$8,364,405	\$8,604,627	\$240,222
POLICE PENSION	4,608,968	4,611,003	5,340,427	6,921,439	1,581,012
SCHOOL CROSSING GUARD	12,315	61,702	62,432	63,000	568
FRINGE BENEFIT REIMBURSEMENTS	1,723,621	1,679,124	1,792,571	1,922,707	130,136
911 FRINGE BENEFIT REIMBURSEMENT	486,566	576,781	486,431	463,991	(22,440)
REPLACEMENT TAXES	1,096,852	975,000	1,004,250	963,000	(41,250)
MAGISTRATE FINES	594,727	566,855	600,000	573,750	(26,250)
FEES	2,313,150	724,176	1,004,300	877,800	(126,500)
PARKING SYSTEM PURCHASE SERVICES	129,600	71,300	71,300	71,300	0
FROM OTHER GOVERNMENTS	944,123	1,187,605	2,321,864	2,535,000	213,136
PROPERTY FORFEITURES	126,345	78,683	60,900	61,814	914
CAPITAL LEASE FUNDS	1,253,580	357,585	0	0	0
GENERAL REVENUES	<u>26,540,362</u>	<u>29,901,811</u>	<u>30,327,268</u>	<u>33,488,417</u>	<u>3,161,149</u>
TOTAL	<u>\$49,054,302</u>	<u>\$49,399,589</u>	<u>\$51,436,148</u>	<u>\$56,546,845</u>	<u>\$5,110,697</u>

# Police Department

## POLICE DEPARTMENT AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2016 EMPLOYEES	2017 EMPLOYEES	INCREASE/ (DECREASE)
<b>SWORN</b>				
CHIEF	427	1.00	1.00	0.00
DEPUTY CHIEF	424	2.00	1.00	(1.00)
ASSISTANT DEPUTY CHIEF	423	2.00	5.00	3.00
LIEUTENANT	420	10.00	10.00	0.00
SERGEANT	P-3	30.00	31.00	1.00
INVESTIGATOR	P-2	70.00	70.00	0.00
PATROL OFFICER	P-1	175.00	178.00	3.00
<b>CIVILIAN</b>				
POLICE INFORMATION MGMT ADMIN	110	1.00	1.00	0.00
ASSISTANT POLICE INFORMATION MGMT ADMIN	109	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	2.00	1.00	(1.00)
PROPERTY & EVIDENCE SUPERVISOR	107	0.00	1.00	1.00
FISCAL SERVICES SPECIALIST	105	1.00	1.00	0.00
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 ASSIST.	101	6.00	9.00	3.00
POLICE TECHNICIAN	A-22	5.00	5.00	0.00
PROPERTY & EVIDENCE TECHNICIAN	A-22	3.00	2.00	(1.00)
SENIOR CLERK	A-19	3.00	3.00	0.00
DATA ENTRY OPERATOR	A-18	<u>8.00</u>	<u>8.00</u>	<u>0.00</u>
REDUCTION IN FORCE				
<b>TOTAL PERSONNEL</b>		<b><u>326.00</u></b>	<b><u>335.00</u></b>	<b><u>9.00</u></b>

## BUDGET HIGHLIGHTS

- Personnel expenses increase with the addition of 6 patrol officers and 1 sergeant for a Rockford Housing Authority (RHA) unit to be reimbursed by the RHA which is offset by a decrease of 3 patrol officers for the Rockford Public Schools. In addition to patrol, 6 part time citizen reporting assistance positions were added to help with the opening of the new police stations. Additional cost increases are due to an increase in health insurance rates and an increase in overtime expense to a more historically accurate number.
- Pension contribution increases \$1,746,800.
- Contractual expenses increase due to an increase in travel and training expenses to comply with national best practices and continue to properly train officers and an increase in building maintenance costs as the three Police District stations are opened. These increases are offset by reductions in other internal purchase of service charges.
- Supplies expenses increase for additional supplies for Community Services unit events, additional small equipment required for each district station, and new uniforms for the Police Department Color Guard.
- Other expenses reflects the estimated lease payments for vehicles acquired in 2012 through 2015 and estimated loan payments for Police Stations District 1, District 2 and District 3.

# Police Department

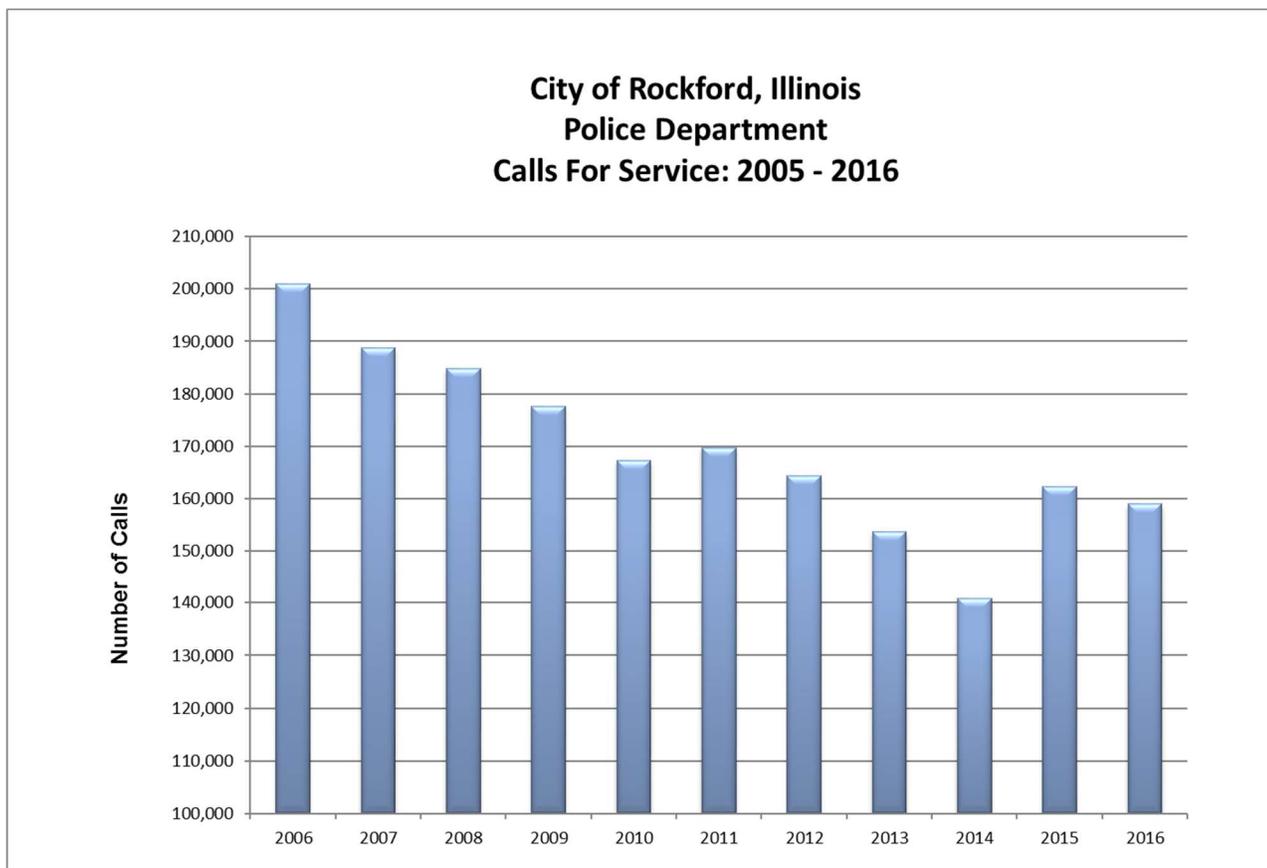
## CAPITAL EQUIPMENT

There are no planned capital replacements for 2017.

## POLICE DEPARTMENT PERFORMANCE MEASUREMENTS

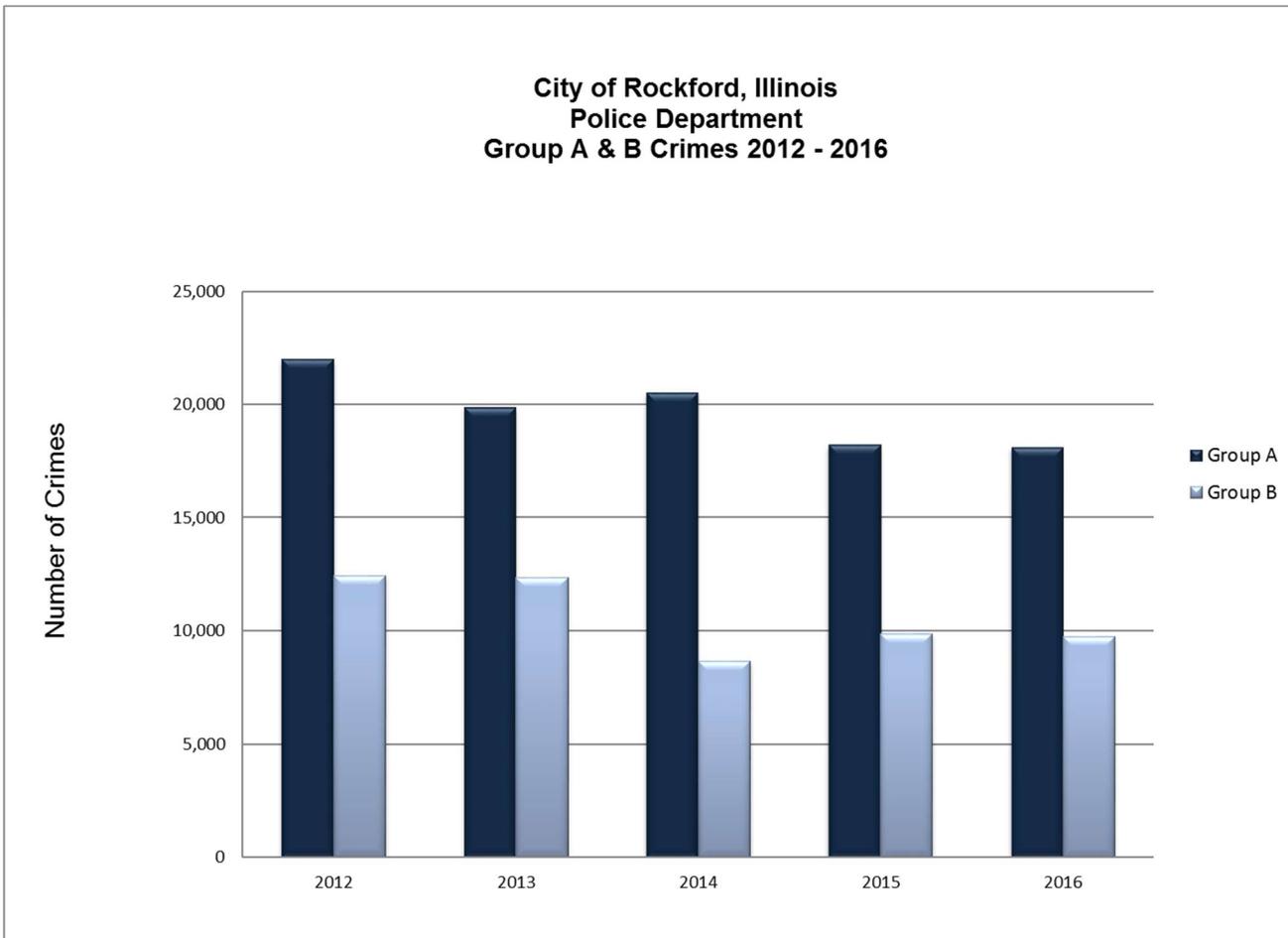
	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
GROUP A OFFENSES	18,119	17,213	18,031	14,627
GROUP B OFFENSES	9,872	9,378	9,743	6,295
% GROUP A OFFENSES CLEARED	32.70%	35.35%	34.90%	35.35%

## OPERATIONAL INFORMATION



The chart above demonstrates slight variations in calls over the past ten years with a slight spike in 2006. Calls are down by 20.9% since 2006. Calls in 2015 increased from 2014 to 162,339. Calls in 2016 have decreased from 2015 to 158,966.

# 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 2016, the amount of Group A Crimes have decreased by 36.60% to 18,031 and Group B crimes have decreased by 47.3% to 9,743. Crimes in 2017 are estimated to decrease from 2016's total.

# Fire Department

## **MISSION STATEMENT**

The mission of the Rockford Fire Department is to protect the lives and property of our citizens and customers by ensuring "Excellence in Services" in fire protection and life safety.

## **PRIMARY FUNCTIONS**

There are three 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/Training** The Fire Prevention/Training Division is comprised of activities aimed at the prevention of emergencies and fires and administering the Department's training program. This division is responsible for inspection and code enforcement, arson investigation, public education, and training.

## **OBJECTIVES FOR FISCAL YEAR 2017**

- ) Maintain Accreditation from Center for Public Safety Excellence (CPSE) and the Commission on Fire Service Accreditation International (CFAI).
- ) Maintain Accreditation from Commission on Accreditation of Ambulance Services (CAAS)
- ) Maintain the Automotive Service Excellence (ASE) "Blue Seal of Excellence" and certifications relevant to Emergency Vehicle Technician (EVT) Certifications.
- ) Conduct a study to determine workload analysis and identify future staffing needs.
- ) Enhance the department's internal communications process to support the mission.
- ) Improve the management processes to align with the department's core values.
- ) Improve employee development and educational programs.
- ) Improve community outreach and interaction.
- ) Continue to improve the safety of the members of the Department.
- ) Continue to educate and promote the importance of employee wellness in the fire service.
- ) Explore new and innovative technologies to improve the service levels and efficiencies of the department.
- ) Continue to expand recruiting and Explorer programs.
- ) Continue to explore various grant opportunities to further support the department's mission and goals.
- ) Work to maintain the department's National Incident Management System (NIMS) compliance.
- ) Continue the work that has been conducted to improve community disaster preparedness.
- ) Expand public education and community risk reduction efforts to include EMS education and to even further reduce injury and property loss due to fire.
- ) Continue to improve inspection and fire prevention efforts.
- ) Provide a plan for facilities and infrastructure maintenance and improvements.
- ) Work to develop alignment with healthcare providers and institutions to mitigate barriers of access to health and wellness among low-income and aging populations.
- ) Develop a program to replace preemption signals at intersections.
- ) Conduct annual fire hydrant testing.

# Fire Department

## FIRE DEPARTMENT BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$37,885,437	\$38,941,016	\$40,120,120	\$40,387,748	1,446,732
CONTRACTUAL	4,536,449	4,656,156	4,657,217	4,239,716	(416,440)
SUPPLIES	962,344	977,305	1,051,823	700,820	(276,485)
OTHER	0	1,591,924	1,591,924	1,125,878	(466,046)
CAPITAL	<u>641,705</u>	<u>209,600</u>	<u>295,810</u>	<u>0</u>	<u>(209,600)</u>
<b>TOTAL</b>	<u>\$44,025,935</u>	<u>\$46,376,001</u>	<u>\$47,716,894</u>	<u>\$46,454,162</u>	<u>78,161</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
FIRE PROTECTION	\$10,691,650	\$8,607,964	\$8,364,405	\$8,604,627	240,222
FIRE PENSION	4,187,971	4,611,003	6,249,520	7,461,072	1,211,552
FRINGE BENEFIT REIMBURSEMENTS	1,771,836	1,530,115	1,742,034	1,837,285	95,251
911 FRINGE BENEFIT REIMBURSEMENT	170,793	110,778	195,344	182,438	(12,906)
REPLACEMENT TAX	931,600	975,000	979,495	1,091,400	111,905
AMBULANCE CHARGES	4,302,328	5,595,519	5,300,000	5,512,000	212,000
OTHER CHARGES	282,443	139,706	300,000	150,000	(150,000)
AIRPORT REIMBURSEMENT	1,212,633	0	0	0	0
CAPITAL LEASE FUNDS	0	641,704	0	0	0
GENERAL REVENUES	<u>21,842,212</u>	<u>21,814,146</u>	<u>23,245,203</u>	<u>21,615,340</u>	<u>(1,629,863)</u>
<b>TOTAL</b>	<u>\$45,393,466</u>	<u>\$44,025,935</u>	<u>\$46,376,001</u>	<u>\$46,454,162</u>	<u>78,161</u>

## FIRE DEPARTMENT AUTHORIZED POSITIONS

<b>POSITION TITLE</b>	<b>POSTION</b>	<b>2016</b>	<b>2017</b>	<b>INCREASE/</b>
	<u>RANGE</u>	<u>EMPLOYEES</u>	<u>EMPLOYEES</u>	<u>(DECREASE)</u>
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
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
CAPTAIN	F-6	17.00	17.00	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	152.00	153.00	1.00
FIRE EQUIPMENT SPECIALIST	F-1	1.00	2.00	1.00
SENIOR CLERK	A-19	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>258.00</u></b>	<b><u>260.00</u></b>	<b><u>2.00</u></b>

# Fire Department

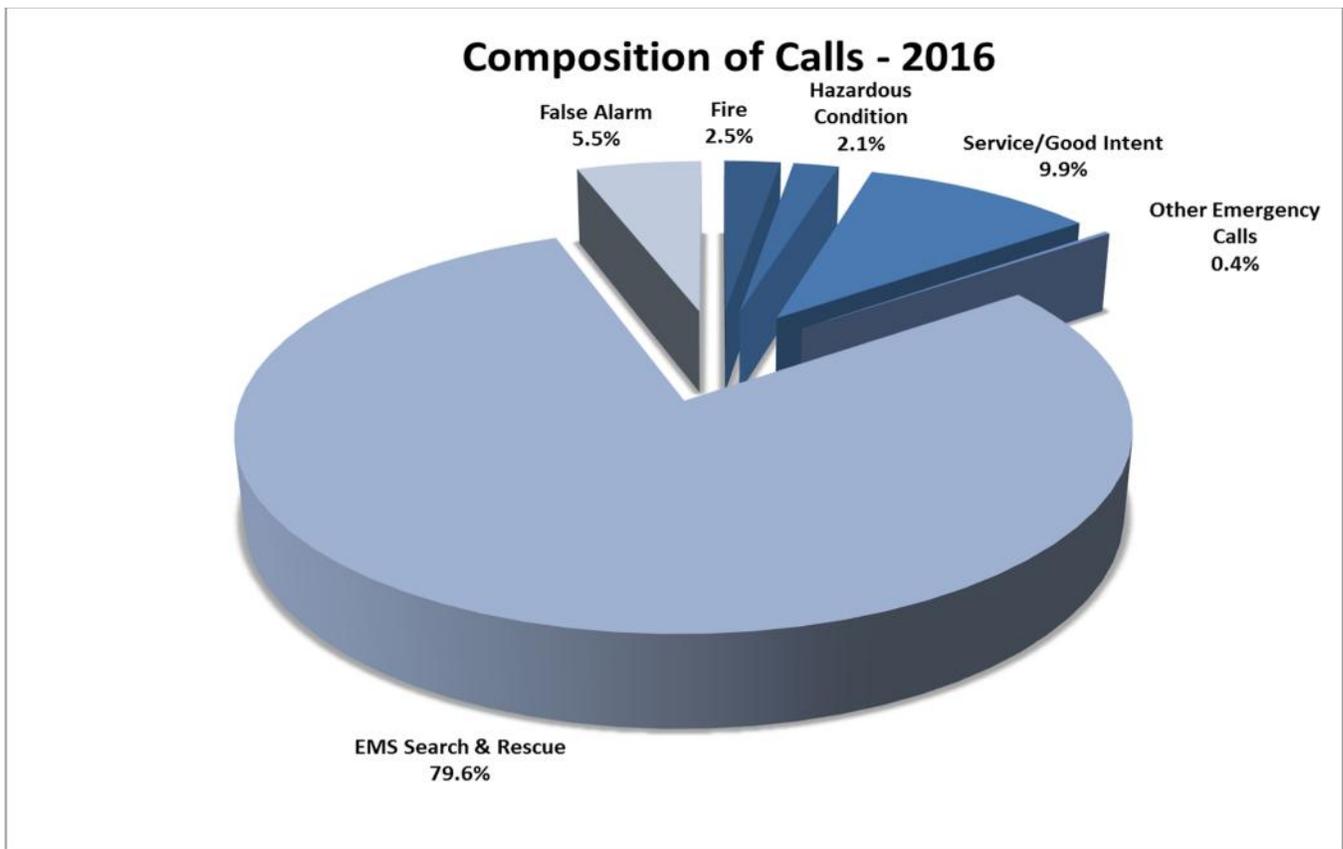
## BUDGET HIGHLIGHTS

- ) Salaries increase \$1,442,145 due to general step and longevity increases, staff movement due to retirements, and budgeting a 2% wage increase for all staff. The Department will begin 2017 with staff levels over authorized strength in order to address overtime overages over the last several years for a net savings.
- ) Pension contribution increases \$1,323,000.
- ) A number of reductions in contractual accounts result in a decrease overall of \$416,440, notably \$94,000 in telephone, \$29,200 in building utilities, \$72,000 in vehicle repairs, \$70,000 in legal fees and \$97,000 in risk management charges.
- ) 911 charges decrease \$17,900 due to budget reductions in the division.
- ) Other expenses of \$1,125,878 include lease payments for vehicles purchased from 2012-2016 and debt service on the fire station three.

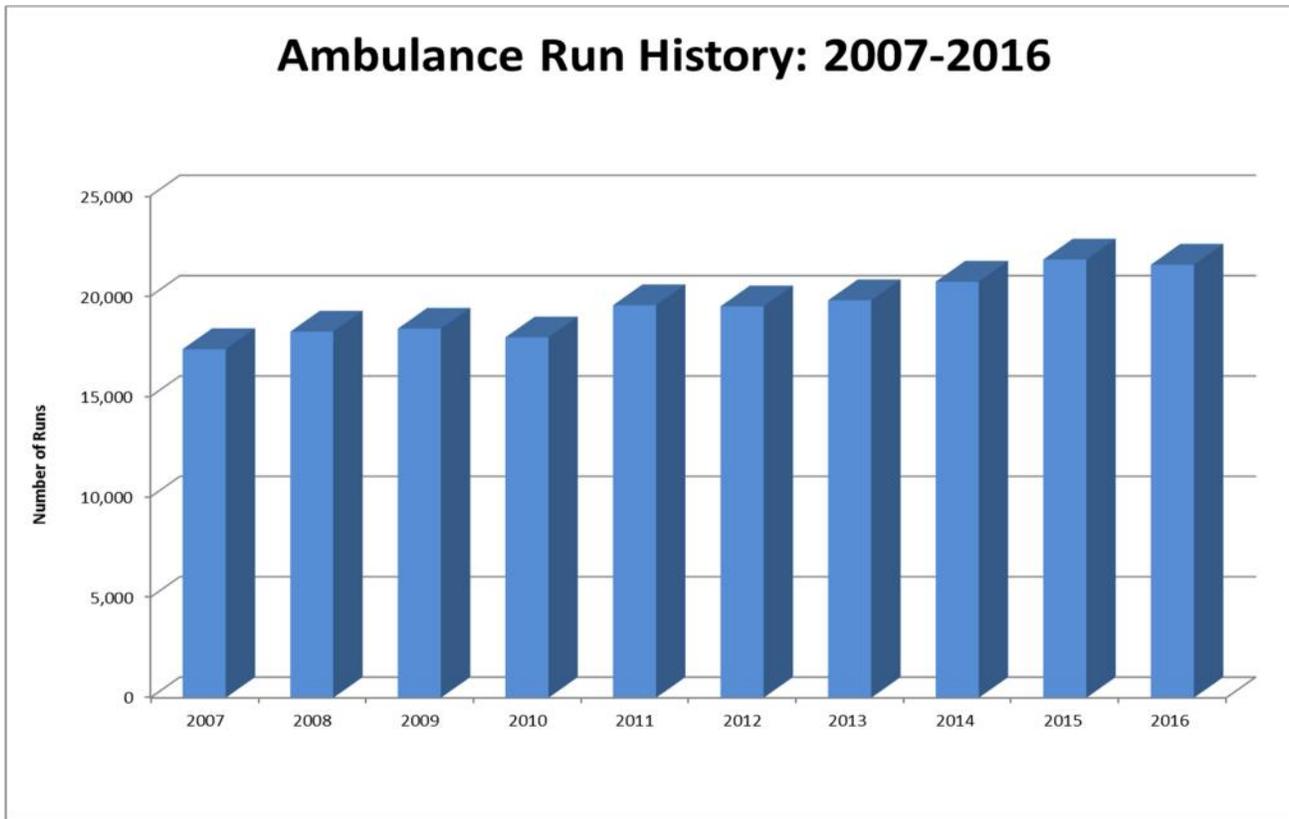
## CAPITAL EQUIPMENT

No capital replacements are planned for 2017.

## OPERATIONAL INFORMATION



# Fire Department



## FIRE DEPARTMENT PERFORMANCE MEASUREMENTS

	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
EMS & SEARCH/RESCUE INCIDENTS	21,844	23,649	21,580	22,177
TOTAL FIRES	690	754	679	673
STRUCTURE FIRE INCIDENTS (RESIDENTIAL)	232	255	220	222
STRUCTURE FIRE INCIDENTS (COMMERCIAL)	38	45	38	37
VEHICLE FIRE INCIDENTS	138	148	119	118
OUTSIDE FIRE INCIDENTS	133	167	131	147
OPEN BURNING INCIDENTS	149	145	171	164
INSPECTIONS	5,462	7,500	4,705	5,500
ARSONS	57	52	78	78
PUBLIC EDUCATION ACTIVITIES	136	200	125	150

# 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 2017**

- Complete call taking and dispatching training for 7 new Telecommunicators. This will assist in meeting our overall staffing goal as well as contribute toward a reduction in the Center's overtime.
- Complete installation of new Next Generation (NG) Customer Premise Equipment (CPE). This will replace the current outdated phone system and enhance the quality of service provided by the Center to our citizens.
- Continue the ongoing process of transitioning from a legacy network to an NG (Fiber) Network. This will provide us with the ability when deemed appropriate to accommodate the receiving of calls and information via text and video.

## **911 COMMUNICATIONS FUND BUDGET SUMMARY**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$5,282,122	\$5,450,984	\$5,411,975	\$5,451,906	\$922
CONTRACTUAL	263,071	224,010	287,751	242,340	18,330
SUPPLIES	<u>10,683</u>	<u>15,250</u>	<u>19,581</u>	<u>15,250</u>	<u>0</u>
TOTAL	<u>\$5,555,876</u>	<u>\$5,690,244</u>	<u>\$5,719,307</u>	<u>\$5,709,496</u>	<u>\$19,252</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PURCHASE OF SERVICES					
POLICE DEPARTMENT	\$3,171,551	\$3,145,859	\$3,447,340	\$3,488,264	\$40,924
ETS BOARD	0	0	275,847	272,053	(3,794)
COUNTY	928,434	967,329	570,400	570,400	0
FIRE ALARM	1,306,361	1,285,740	1,396,657	1,378,779	(17,878)
INTEREST	<u>(16,311)</u>	<u>1,366</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>\$5,390,035</u>	<u>\$5,400,294</u>	<u>\$5,690,244</u>	<u>\$5,709,496</u>	<u>\$19,252</u>

# 911 Communications

## 911 COMMUNICATIONS FUND AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2016 EMPLOYEES	2017 EMPLOYEES	INCREASE/ (DECREASE)
911 COMMUNICATIONS MANAGER	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
COMPUTER SERVICES COORDINATOR	405	1.00	1.00	0.00
ASSISTANT SHIFT SUPERVISOR	A-28	4.00	4.00	0.00
MSAG COORDINATOR	A-24	1.00	1.00	0.00
TELECOMMUNICATOR	A-23	40.00	40.00	0.00
SENIOR CLERK	A-19	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>53.00</u></b>	<b><u>53.00</u></b>	<b><u>0.00</u></b>

### BUDGET HIGHLIGHTS

- ) Personnel expenses increase due to general wage increases for AFSCME, IAFF and non-represented employees, offset by some staff retirements and minor revisions in fringe benefit rates.
- ) The County funds two 24 hour a day, 7 days a week call-taker positions for total revenue of \$570,400.
- ) The 911 Board will fund the total cost of the MSAG Coordinator position and fifty percent of the cost of the Communication Manager and Training Supervisor positions for a total of \$215,053.
- ) Police call taking and dispatch expenses are \$3,488,264 and Fire dispatch is \$1,378,779 (total City expense \$4,867,043).

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$5,994,971	\$6,312,704	\$6,647,278	\$6,999,584	\$7,370,561
Expenditures	<u>5,994,971</u>	<u>6,312,704</u>	<u>6,647,278</u>	<u>6,999,584</u>	<u>7,370,561</u>
Excess (Deficit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The 2018-2022 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.

### 911 COMMUNICATIONS FUND PERFORMANCE MEASUREMENTS

	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
TOTAL NON-EMERGENCY CALLS	106,246	107,746	108,072	110,000
TOTAL EMERGENCY CALLS	137,945	141,503	132,427	135,000
TOTAL POLICE DISPATCHES	167,305	157,305	163,339	168,000

# **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 2017**

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

## **BOARD OF FIRE AND POLICE COMMISSIONERS BUDGET SUMMARY**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$24,279	\$30,560	\$24,426	\$24,288	(\$6,272)
CONTRACTUAL	169,001	192,175	161,701	250,525	58,350
SUPPLIES	<u>1,111</u>	<u>2,300</u>	<u>6,019</u>	<u>2,300</u>	<u>0</u>
TOTAL	<u>\$194,391</u>	<u>\$225,035</u>	<u>\$192,146</u>	<u>\$277,113</u>	<u>\$52,078</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
GENERAL REVENUES	<u>\$211,605</u>	<u>\$225,965</u>	<u>\$225,035</u>	<u>\$277,113</u>	<u>\$52,078</u>

## **BUDGET HIGHLIGHTS**

- Contractual expenses increase due to testing being required for Fire district chiefs, captains, firefighters, investigators, Police patrol officers, investigators and lieutenants for 2017.

# 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 manage, supervise, and provide technical and clerical support to the entire Public Works Department's operating divisions.

## **OBJECTIVES FOR FISCAL YEAR 2017**

- J Continue emergency management training for staff.
- J Continue multi-agency coordination for drafting a pre-disaster recovery plan.
- J Continue efforts for emergency mutual aid.
- J Implement the debris management plan created in 2016.
- J Promote staff development through continuing education and training.
- J Continue to support cross training of staff to create contingency plans when need or demand arises.
- J Continue to seek opportunities to reach out to other communities and agencies to share, promote and cultivate new ideas and improve processes.
- J Continue to support the City's 2020 Comprehensive Plan.
- J Support staff in the implementation of 2017 ward capital plans.
- J Continue training modules for Occupational Safety and Health Administration (OSHA) safety compliance committee and provide support to staff involved.
- J Continue to support staff in providing and analyzing data for RockStat.
- J Continue to work with operations managers on process improvements as needed.

## **PUBLIC WORKS ADMINISTRATION BUDGET SUMMARY**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$307,833	\$308,291	\$229,921	\$302,082	(\$6,209)
CONTRACTUAL	60,475	56,478	61,890	58,740	2,262
SUPPLIES	5,945	9,100	4,378	9,100	0
OTHER	<u>40,294</u>	<u>3,820</u>	<u>3,820</u>	<u>2,675</u>	<u>(1,145)</u>
TOTAL	<u>\$414,547</u>	<u>\$377,689</u>	<u>\$300,009</u>	<u>\$372,597</u>	<u>(\$5,092)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
REIMBURSEMENTS	\$47,191	\$47,144	\$48,393	\$45,215	(\$3,178)
INTERDIVISIONAL PURCHASE					
OF SERVICES	263,900	269,800	274,200	270,000	(4,200)
GENERAL REVENUES	<u>50,761</u>	<u>97,603</u>	<u>55,096</u>	<u>57,382</u>	<u>2,286</u>
TOTAL	<u>\$361,852</u>	<u>\$414,547</u>	<u>\$377,689</u>	<u>\$372,597</u>	<u>(\$5,092)</u>

# **Public Works Administration Division**

## **PUBLIC WORKS ADMINISTRATION DIVISION AUTHORIZED POSITIONS**

<b>POSITION TITLE</b>	<b>POSTION RANGE</b>	<b>2016 EMPLOYEES</b>	<b>2017 EMPLOYEES</b>	<b>INCREASE/ (DECREASE)</b>
DIRECTOR	316	1.00	1.00	0.00
PW SUPERINTENDENT	213	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>2.00</u></b>	<b><u>2.00</u></b>	<b><u>0.00</u></b>

### **BUDGET HIGHLIGHTS**

- ) Personnel expenses decrease due to a new director appointment and a decrease in IMRF rates and are offset by an increase in health insurance rates.
- ) Contractual expenses increase due to changes in internal service charges.
- ) Other expenses of \$2,675 will cover estimated lease payments for vehicles acquired from 2013-2015.

# **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-signalized 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 2017**

- Continue implementation of the City's Stormwater Management Program, including compliance with the City's NPDES permit.
- Continue inspections for industrial high risk run off program and for illicit discharge of pollutants into our storm sewer system.
- Complete biennial detention basin inspections.
- Begin process for joining the Community Rating System.
- Implement the master creek maintenance and repair contracts created in 2016.
- Follow up with Aldermen and event organizers regarding special event process improvements made for 2016.
- Continue internal process improvement regarding staff review for events in timely manner.
- Consolidate honorary street naming process under Traffic Engineer to allow for more efficient customer service.
- Create a "grant" program with application process for city in-kind services.
- Continue to coordinate transfer of management of the Outdoor Market Pavilion.
- Evaluate cost savings and coordinate possible continuation of streetlight reduction program.
- Continue to work with Rockford Community Partners on beautification projects.
- Evaluate benefit of Forest City Beautiful Pilot Program and coordinate with RACVB and city administration on process improvements and potential extension of agreement.
- Continue to work with Rockford Community Partners on beautification projects.
- Work with Rockford Public Library and ComEd on parking issues, and land use items for 2017 remediation on esplanade.
- Continue evaluating the improved banner and basket program as needed during new corridor and neighborhood lighting installation.
- Continue process improvements to the right-of-way permit inspection plan.
- Develop and implement pre-pour inspections for all driveway and service cut repairs in the right of way for protecting our infrastructure.
- Develop a one-stop public works permit and customer service location in Engineering Permits Section.
- Continue coordinating with Construction and Development Services on process improvements to improve customer service for permits.
- Continue work with Madison Street Corridor group for corridor enhancement.

## Engineering Division

- Continue cooperation with the expansions of the health care systems within Rockford.
- Create and implement a Public Works GIS Master Plan.
- Continue to develop GIS integration with Hansen Asset Management.
- Continue to develop a geometric network (GIS model rules) for storm and water utilities.
- Continue GPS/GIS collection of City assets along with verification of information collected.
- Continue to update and maintain all Public Works GIS layers and attributes.
- Continue to review and revise the water infrastructure improvement program book.
- Implement the plan for use of Innozyte InfoMaster Software for water asset integrity management and capital planning.
- Develop a method to hyperlink as-builts and photos to all utilities.
- Continue to redesign and organize the facilities management drive (GIS Asset Management Section).
- Seek to further integrate technology into process improvement in the conduct of daily tasks.

### ENGINEERING DIVISION BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$583,709	\$771,256	\$624,921	\$509,396	(\$261,860)
CONTRACTUAL	167,845	243,735	172,176	245,015	1,280
SUPPLIES	16,580	30,750	10,966	26,750	(4,000)
OTHER	7,166	8,282	8,282	5,800	(2,482)
CAPITAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>\$775,300</u>	<u>\$1,054,023</u>	<u>\$816,345</u>	<u>\$786,961</u>	<u>(\$267,062)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENTS	\$81,950	\$86,290	\$116,614	\$71,105	(\$45,509)
FEES	23,502	36,289	16,000	24,950	8,950
WATER PURCHASE OF SERVICES	471,840	491,170	413,590	332,550	(81,040)
CIP PURCHASE OF SERVICES	0	226,520	229,630	0	(229,630)
GENERAL REVENUES	<u>145,477</u>	<u>0</u>	<u>278,189</u>	<u>358,356</u>	<u>80,167</u>
TOTAL	<u>\$722,769</u>	<u>\$840,269</u>	<u>\$1,054,023</u>	<u>\$786,961</u>	<u>(\$267,062)</u>

# Engineering Division

## ENGINEERING DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2016 EMPLOYEES	2017 EMPLOYEES	INCREASE/ (DECREASE)
CITY ENGINEER	214	0.40	0.40	0.00
ENGINEERING OPERATIONS MANAGER	212	0.40	0.40	0.00
WATER ENGINEER	111	1.00	0.00	(1.00)
STORM WATER PROJECT MANAGER	110	0.40	0.40	0.00
SR PROJECT MANAGER	110	0.50	0.50	0.00
ASST OPERATIONS MANAGER	110	0.50	0.50	0.00
PROJECT MANAGER	109	0.50	0.50	0.00
SENIOR ENGINEERING TECHNICIAN	105	3.40	2.00	(1.40)
SR OFFICE ASSISTANT	105	1.00	0.40	(0.60)
CUSTOMER RELATIONS TECH	103	<u>1.00</u>	<u>0.50</u>	<u>(0.50)</u>
<b>TOTAL PERSONNEL</b>		<b><u>9.10</u></b>	<b><u>5.60</u></b>	<b><u>(3.50)</u></b>

## BUDGET HIGHLIGHTS

- J Personnel expenses decrease as stormwater staff previously budgeted in Engineering are shifted to CIP.
- J The balance of changes in the budget include small adjustments between accounts.
- J Other expenses of \$5,800 will cover estimated lease payments for vehicles acquired from 2013-2015.

## CAPITAL EQUIPMENT

No capital replacements are planned for 2017.

## ENGINEERING DIVISION PERFORMANCE MEASUREMENTS

	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
SITE PLANS REVIEWED	136	30	136	100
% OF SITE PLANS REVIEWED, LESS THAN 14 DAYS	99%	95%	99%	95%
DEVELOPMENT PLANS REVIEWED	23	20	18	20
% OF DEV PLANS REVIEWED, LESS THAN 21 DAYS	96%	95%	100%	95%
ROW/DRIVEWAY PERMITS ISSUED	2,091	1,750	1,753	1,750
% OF ROW/DRIVEWAY PERMITS ISSUED IN 1 DAY	99%	95%	98%	95%
ROW/DRIVEWAY PERMITS CLOSED	NA	NA	4,543	1,500
DETENTION BASIN INSPECTED (ODD YRS)	463	NA	NA	463
STORMWATER OUTFALLS INSPECTED (EVEN YRS)	NA	960	1,148	NA
MILES OF CREEK INSPECTED (EVEN YRS)	NA	TBD	83	NA
INDUSTRIAL HIGH RISK INSPECTIONS	123	108	126	108
EROSION CONTROL INSPECTIONS	264	250	362	300
ILLICIT DISCHARGE INVESTIGATIONS	43	35	34	35
NPDES PERMIT WATER/STORMWATER SAMPLES	85	50	70	50
SWPPP REVIEWS	37	35	29	30
STORMWATER SERVICE REQUESTS	NA	150	479	500

# **Capital Projects Fund**

## **MISSION STATEMENT**

It is the mission of the Capital Projects Division to provide community facilities and services through a planned program of infrastructure replacements and additions.

## **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 2017**

- ) Continue utilizing the Capital Improvement Program to fulfill our core values of enhancing public safety, maintaining and improving the movement of commerce and economic activity, and promoting a sense of well-being for the community.
- ) Commence construction progress on the Harrison Avenue corridor reconstruction project.
- ) Coordinate with IDOT on the completion of the South Main Street reconstruction.
- ) Coordinate with IDOT on the North Main Street reconstruction project.
- ) Continue coordination with IDOT on land acquisition and utility issues on Phase II of the West State Street reconstruction project.
- ) Coordinate with IDOT on the resurfacing of East State Street between Mid-America Drive and Buckley Drive, with the installation of pedestrian improvements.
- ) Remove two obsolete and unused bridges over Keith Creek.
- ) Commence the 2017 biennial bridge inspections.
- ) Through the bridge inspections, identify bridges in need of structural steel painting and prepare a contract to accomplish the work.
- ) Complete construction on the North Alpine Road box culvert replacement project.
- ) Coordinate with the Rock River Water Reclamation District on the Spring Creek Trunk Sewer Replacement project, with the City to resurface Spring Creek Rd upon completion of construction.
- ) Aggressively implement the neighborhood improvement program by finalizing the Aldermen's 2017 Ward plans in early spring and structuring contracts to reach substantial completion by November 1, 2017.
- ) Identify strategic arterial and collector streets that need improvement and develop an inventory with targeted year for implementation.
- ) Continue development of new sidewalk and ADA layers in GIS to track sidewalk repairs and monitor the repair backlog.

## **Capital Projects Fund**

- ) Continue investment into a City-wide sidewalk transition plan for compliance with the Americans with Disabilities Act (ADA).
- ) Continue to reconstruct intersection sidewalk ramps to current ADA standards at all intersections in conjunction with adjacent street resurfacing projects.
- ) Identify sidewalk and/or pedestrian path continuity gaps throughout the community and develop a project implementation plan.
- ) Continue work on regional transportation issues through active participation in the Rockford Metropolitan Agency for Planning (RMAP).
- ) Continue coordination with other City departments, such as Fire and Police, to assist them with their building and infrastructure needs.
- ) Utilize the Capital Improvement Program to enhance our City-wide infrastructure maintenance programs.
- ) Continue program support for the Water Division, including analysis of existing systems and facilities within the design cycle of road projects.
- ) Continue fulfilling goals of the 2015-2019 Implementation Plan.
- ) Continue the sign replacement program for compliance with the Retroreflectivity Plan.
- ) Continue study of removal of obsolete traffic signals and signage.
- ) Continue inventory of existing traffic signal equipment.
- ) Continue to coordinate with the parking management vendor.
- ) Continue to work with RAVE on parking concerns to enhance event experience.
- ) Implement parking app to enhance downtown parking customer service.
- ) Continue structural repairs of municipal parking decks.
- ) Continue to cultivate and develop future corridor studies and project development with partner agencies.
- ) Finalize implementation of North Main Street two-way traffic conversion near the Riverfront Museum Campus.
- ) Install street lighting along East State Street near Miracle Mile.
- ) Study and implement low cost accident reduction practices at the Main and Auburn roundabout.
- ) Begin program to address failed and failing vehicle detention at signalized intersections.
- ) Continue installation of on-street bike facilities.

# Capital Projects Fund

## CAPITAL PROJECTS DIVISION BUDGET SUMMARY

APPROPRIATION	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2016 <u>ESTIMATED</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
PERSONNEL	\$1,927,176	\$1,853,387	\$1,835,127	\$2,032,345	\$178,958
CONTRACTUAL	5,627,555	789,331	5,299,878	756,560	(32,771)
SUPPLIES	711,236	16,700	410,547	16,700	0
OTHER	1,590,549	741,570	1,418,919	489,060	(252,510)
CAPITAL	<u>43,772,744</u>	<u>26,469,012</u>	<u>31,786,817</u>	<u>24,499,035</u>	<u>(1,969,977)</u>
TOTAL	<u>\$53,629,260</u>	<u>\$29,870,000</u>	<u>\$40,751,288</u>	<u>\$27,793,700</u>	<u>(\$2,076,300)</u>

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

FUNDING SOURCE	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
STATE MOTOR FUEL TAX	3,762,680	4,848,574	2,420,000	1,443,700	(976,300)
LOCAL SALES TAX	15,524,262	15,972,917	15,950,000	15,950,000	0
WATER REPLACEMENT IMPROVEMENT	4,606,412	4,334,545	4,800,000	7,500,000	2,700,000
OTHER GOVERNMENTS/PRIVATE	7,543,787	6,890,717	5,000,000	1,200,000	(3,800,000)
INTERFUND TRANSFERS	1,200,000	2,500,000	1,500,000	1,500,000	0
INTEREST INCOME	<u>(683,710)</u>	<u>603,877</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
TOTAL	<u>\$31,953,431</u>	<u>\$35,150,630</u>	<u>\$29,870,000</u>	<u>\$27,793,700</u>	<u>(\$2,076,300)</u>

APPROPRIATIONS AND REVENUES MAY NOT MATCH DUE TO MULTIPLE YEAR FINANCING OF CAPITAL PROJECTS.

## CAPITAL PROJECTS DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION <u>RANGE</u>	2016 <u>EMPLOYEES</u>	2017 <u>EMPLOYEES</u>	INCREASE/ (DECREASE)
CITY ENGINEER	214	0.60	0.60	0.00
TRAFFIC ENGINEER	212	1.00	1.00	0.00
ENGINEERING OPERATIONS MANAGER	212	0.60	0.60	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	1.50	1.50	0.00
ASST OPERATIONS MANAGER	110	0.50	0.50	0.00
ENVIRONMENTAL PROJECT COORDINATOR	110	1.00	1.00	0.00
PROJECT MANAGER	109	3.50	3.50	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	3.60	5.00	1.40
CIP ACCOUNTING TECHNICIAN	105	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>18.90</u></b>	<b><u>20.30</u></b>	<b><u>1.40</u></b>

# Capital Projects Fund

## **BUDGET HIGHLIGHTS**

- J Personnel expenses increase as staff previously budgeted in Engineering are transferred to the Capital Projects Fund.
- J The balance of changes in the budget include minor adjustments to contractual and supply accounts to adjust for actual expense, as well as in purchase of service charges.

## **CAPITAL PROJECTS FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$27,598	\$28,425	\$29,278	\$30,156	\$31,061
Expenses	<u>27,598</u>	<u>28,425</u>	<u>29,278</u>	<u>30,156</u>	<u>31,061</u>
Excess (Deficit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The 2018-2022 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.

# 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, 19.0 for gasoline and 21.5 for diesel fuel.

## **MOTOR FUEL TAX FUND BUDGET SUMMARY**

<b>APPROPRIATION</b>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2016 <u>ESTIMATED</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
TRANSFERS TO					
GENERAL FUND	\$2,500,000	\$1,500,000	\$1,500,000	\$2,500,000	\$1,000,000
RMAP FUND	76,292	76,300	76,292	76,300	0
CAPITAL PROJECTS FUND	<u>4,848,574</u>	<u>2,420,000</u>	<u>3,920,349</u>	<u>1,443,700</u>	<u>(976,300)</u>
TOTAL	<u>\$7,424,866</u>	<u>\$3,996,300</u>	<u>\$5,496,641</u>	<u>\$4,020,000</u>	<u>\$23,700</u>

<b>FUNDING SOURCE</b>	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
STATE MOTOR FUEL TAX	\$5,090,851	\$3,737,298	\$4,503,500	\$4,000,000	<u>(950,500)</u>
INTEREST INCOME	<u>2,251</u>	<u>5,399</u>	<u>10,000</u>	<u>20,000</u>	<u>10,000</u>
TOTAL	<u>\$5,093,102</u>	<u>\$3,742,697</u>	<u>\$4,513,500</u>	<u>\$4,020,000</u>	<u>(\$493,500)</u>

## **BUDGET HIGHLIGHTS**

The 2017 budget calls for \$1,443,700 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.

## **MOTOR FUEL TAX FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$4,256	\$4,241	\$4,241	\$4,241	\$4,241
Expenses	<u>4,256</u>	<u>4,241</u>	<u>4,241</u>	<u>4,241</u>	<u>4,241</u>
Excess (Deficit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Beginning Balance	<u>8,023</u>	<u>8,023</u>	<u>8,023</u>	<u>8,023</u>	<u>8,023</u>
Ending Balance	<u>\$8,023</u>	<u>\$8,023</u>	<u>\$8,023</u>	<u>\$8,023</u>	<u>\$8,023</u>

## **Motor Fuel Tax Fund**

The 2018-2022 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 growth, for the taxes on motor fuels, with an 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 2017**

- ) Complete remaining ash tree removals from public right of way.
- ) Continue an aggressive media campaign to stimulate interest in order to meet a goal of replanting 1,000 trees annually.
- ) Continue to work with CIP to integrate a corridor maintenance plan to coincide with newly reconstructed gateway arterial streets.
- ) Continue training for forestry personnel to prepare for Arborist certification.
- ) Focus appropriate level of manpower for pothole patching when needed to address seasonal issues.
- ) Continue to outsource labor and services as needed to maintain City streets, rights of way, and drainage areas.

# Street Maintenance Division

## STREET MAINTENANCE DIVISION BUDGET SUMMARY

APPROPRIATION	2015	2016	2016	2017	INCREASE
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$2,679,091	\$2,735,693	\$2,679,091	\$2,697,024	(\$38,669)
CONTRACTUAL	5,730,581	5,524,518	5,730,581	4,255,945	(1,268,573)
SUPPLIES	887,846	1,195,500	887,846	1,233,000	37,500
OTHER	548,108	627,781	548,108	485,887	(141,894)
CAPITAL	<u>67,810</u>	<u>300,077</u>	<u>67,810</u>	<u>0</u>	<u>(300,077)</u>
TOTAL	<u>\$9,913,436</u>	<u>\$10,383,569</u>	<u>\$9,913,436</u>	<u>\$8,671,856</u>	<u>(\$1,711,713)</u>

FUNDING SOURCE	2014	2015	2016	2017	INCREASE
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
STREET AND BRIDGE	\$1,537,740	\$1,434,205	\$1,458,731	\$1,422,089	(\$36,642)
REIMBURSEMENTS	468,669	451,410	430,103	425,859	(4,244)
OTHER GOVERNMENTS	350,000	350,000	350,000	350,000	0
TRANSFERS FROM OTHER FUNDS	2,629,435	3,015,150	2,998,984	2,626,660	(372,324)
CAPITAL LEASE FUNDS	2,021,477	67,810	0	0	0
GENERAL REVENUES	<u>5,975,324</u>	<u>4,594,861</u>	<u>5,145,751</u>	<u>3,847,248</u>	<u>(1,298,503)</u>
TOTAL	<u>\$12,982,645</u>	<u>\$9,913,436</u>	<u>\$10,383,569</u>	<u>\$8,671,856</u>	<u>(\$1,711,713)</u>

## STREET MAINTENANCE DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION	2016	2017	INCREASE/
	<u>RANGE</u>	<u>EMPLOYEES</u>	<u>EMPLOYEES</u>	<u>(DECREASE)</u>
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	<u>13.00</u>	<u>13.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>31.00</u></b>	<b><u>31.00</u></b>	<b><u>0.00</u></b>

## BUDGET HIGHLIGHTS

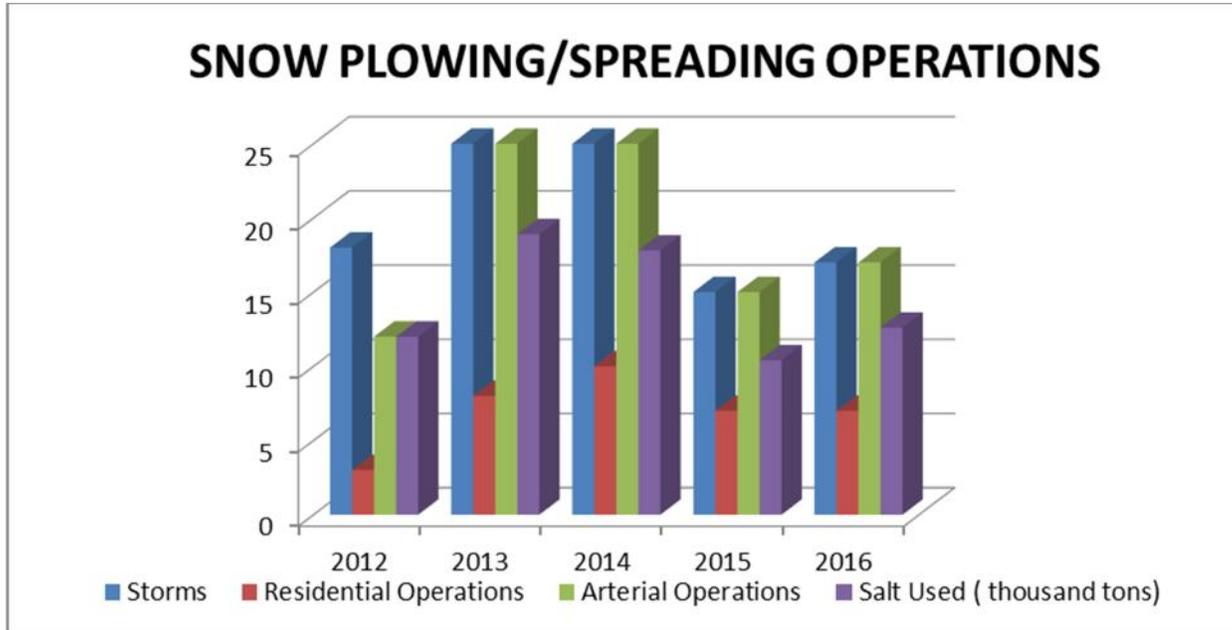
- ) Personnel expenses reflect a decrease in overtime, IMRF rates, workmen's compensation and health insurance rates offset by a budgeted 2% wage increase for all staff.
- ) Contractual expenses decrease \$1,268,573 due to decreases in charges from internal service funds as well as a decrease in expenses for removal of ash trees.
- ) Supply expenses increase due to an increase in the cost of patch materials.
- ) Estimated lease payments for capital acquired from 2012-2015 are budgeted at \$371,128.
- ) A transfer from the Sanitation Fund will cover both street sweeping and forestry operation in the Street Division, accounting for 30.3% of the total revenue for the budget unit.

# Street Maintenance Division

## CAPITAL EQUIPMENT

No capital replacements are planned for 2017.

## OPERATIONAL INFORMATION



## STREET DIVISION PERFORMANCE MEASUREMENTS

	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
AVERAGE OPEN POTHOLE REQUESTS	42	75	18	50
% OF ARTERIAL POTHOLE FILLED, LESS THAN 10 DAYS	90%	90%	95%	90%
% OF RESIDENTIAL POTHOLE FILLED, LESS THAN 30 DAYS	96%	90%	100%	90%
MILES OF STREET SWEEP	1,613	2,200	1,855	2,000
TREES TRIMMED	2,384	2,400	2,802	2,400
TREES REMOVED	1,587	1,800	1,298	800
TREES PLANTED	530	1,000	469	400
AVERAGE UNRESOLVED FORESTRY REQUESTS	86	90	94	90
TOTAL REQUESTS	7,271	7,500	5,633	6,000
TOTAL OPEN REQUESTS	194	200	118	150

# 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 2017**

- J Create a signalized intersection inspection route.
- J Create a City-wide signal system inventory.
- J Completion of City-wide pedestrian conversion signals to LED countdown pedestrian signals.
- J Completion of improvements to fiber optic cable and the surrounding network.
- J Completion of signage upgrade in accordance with the Manual on Uniform Traffic Control Devices mandate of 2015.
- J Finalize 30 mph sign replacement neighborhood plan.

## **TRAFFIC DIVISION BUDGET SUMMARY**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$939,783	\$1,032,638	\$1,018,142	\$1,093,016	\$60,378
CONTRACTUAL	2,766,267	2,761,794	2,744,908	2,621,140	(140,654)
SUPPLIES	328,239	589,000	620,761	433,000	(156,000)
OTHER	136,980	109,826	109,826	93,881	(15,945)
CAPITAL	<u>33,627</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>\$4,204,896</u>	<u>\$4,493,258</u>	<u>\$4,493,637</u>	<u>\$4,241,037</u>	<u>(\$252,221)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENT	\$172,029	\$165,809	\$174,780	\$183,288	\$8,508
PURCHASE OF SERVICES	25,400	26,600	64,300	65,600	1,300
FROM OTHER GOVERNMENTS	138,029	180,000	180,000	180,000	0
I-FIBR JULIE LOCATES	0	25,000	25,000	25,000	0
TRANSFERS FROM OTHER FUNDS	1,200,000	2,500,000	1,500,000	1,500,000	0
CAPITAL LEASE FUNDS	0	33,627	0	0	0
GENERAL REVENUES	<u>2,328,575</u>	<u>1,273,860</u>	<u>2,549,178</u>	<u>2,287,149</u>	<u>(262,029)</u>
TOTAL	<u>\$3,864,033</u>	<u>\$4,204,896</u>	<u>\$4,493,258</u>	<u>\$4,241,037</u>	<u>(\$252,221)</u>

# Traffic Division

## PUBLIC WORKS TRAFFIC DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2016 EMPLOYEES	2017 EMPLOYEES	INCREASE/ (DECREASE)
TRANSP/PROP MANAGER	110	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	5.00	6.00	1.00
SIGN/MARKING TECHNICIAN	A-22	2.00	2.00	0.00
SENIOR CLERK	A-19	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>11.00</u></b>	<b><u>12.00</u></b>	<b><u>1.00</u></b>

### BUDGET HIGHLIGHTS

- ) Personnel expenses increase due to general step and longevity increases, a budgeted 2% salary adjustment, and an increase in health insurance rates. Also, the addition of a traffic signal repairer position increases personnel expenses.
- ) Contractual expenses decrease due to adjustments in internal service charges for microcomputer, property maintenance and risk management.
- ) Supply expenses decrease due to a reduction in street lighting fixtures expense.
- ) Estimated lease payments for capital acquired from 2012-2015 are budgeted at \$44,281.

### CAPITAL EQUIPMENT

There are no planned capital replacements for 2017.

### TRAFFIC DIVISION PERFORMANCE MEASUREMENTS

	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
SIGNAL BULB OUTAGE REPAIRED W/IN 24 HOURS	95%	95%	96%	95%
STREET LIGHT OUTAGE REPAIRED W/IN 5 DAYS	95%	95%	100%	95%
SIGN REPAIR/REPLACE W/IN 5 DAYS	95%	95%	96%	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 2017**

- J Update landscaping at City Hall, City Yards and City Market.
- J Update landscaping at Lot 20 and Church Lot.
- J Plant new trees in Lot 17.
- J Restripe west side surface parking lots.
- J Continue to work with ABM in managing the parking system for the City.

## **PARKING DIVISION BUDGET SUMMARY**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$264,492	\$257,659	\$264,492	\$254,791	(\$2,868)
CONTRACTUAL	1,297,214	1,454,501	1,297,214	1,288,157	(166,344)
SUPPLIES	71,504	45,000	71,504	36,500	(8,500)
OTHER	<u>1,040,797</u>	<u>1,114,181</u>	<u>1,040,797</u>	<u>1,100,149</u>	<u>(14,032)</u>
TOTAL	<u>\$2,674,007</u>	<u>\$2,871,341</u>	<u>\$2,674,007</u>	<u>\$2,679,597</u>	<u>(\$191,744)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PARKING FEES	\$1,317,708	\$1,255,175	\$1,601,668	\$1,649,700	\$48,032
FINES	753,819	503,345	518,442	534,000	15,558
RENTAL/INTEREST INCOME	110,316	81,420	136,449	140,500	4,051
PURCHASE OF SERVICES	50,100	51,300	46,600	49,600	3,000
TRANSFER FROM CIP	<u>0</u>	<u>0</u>	<u>240,000</u>	<u>0</u>	<u>(240,000)</u>
TOTAL	<u>\$2,231,943</u>	<u>\$1,891,240</u>	<u>\$2,543,159</u>	<u>\$2,373,800</u>	<u>(\$169,359)</u>

## **PARKING DIVISION AUTHORIZED POSITIONS**

	POSITION	2016	2017	INCREASE/
<b>POSITION TITLE</b>	<u>RANGE</u>	<u>EMPLOYEES</u>	<u>EMPLOYEES</u>	<u>(DECREASE)</u>
PARKING SYSTEMS SUPERVISOR	109	1.00	1.00	0.00
PARKING SYSTEM REPAIRER	A-22	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>3.00</u></b>	<b><u>3.00</u></b>	<b><u>0.00</u></b>

## Parking Division

### BUDGET HIGHLIGHTS

- ) Personnel expenses decrease slightly due to a decrease in health insurance costs offset by a wage increase from general longevity and step increases, and a budgeted 2% salary adjustment.
- ) Contractual expenses decrease due to decreased snow removal costs.
- ) Other expenses decrease due to additional debt service payment for the Concourse Deck repairs being less than originally anticipated.
- ) The 2017 net is a loss of \$305,797; net of depreciation, it is a gain of \$326,203.
- ) The 2017 budgeted cash out, which includes capital purchases, the principal portion of the payments on debt service, less depreciation is \$2,542,597.

### FIXED ASSETS

Planned fixed assets for 2017 include:

	QUANTITY	BUDGET EACH	TOTAL BUDGET
Resurface Lot SS	1	25,000	25,000
Resurface additional lot	1	25,000	25,000
Replace chiller at Pioneer	1	100,000	<u>100,000</u>
TOTAL			\$150,000

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$2,445	\$2,518	\$2,594	\$2,672	\$2,752
Expenses	<u>2,714</u>	<u>2,783</u>	<u>2,856</u>	<u>2,956</u>	<u>3,033</u>
Excess (Deficit)	(269)	(265)	(262)	(284)	(281)
Beginning Balance	<u>14,028</u>	<u>13,759</u>	<u>13,493</u>	<u>13,231</u>	<u>12,947</u>
Ending Balance	<u>\$13,759</u>	<u>\$13,494</u>	<u>\$13,231</u>	<u>\$12,947</u>	<u>\$12,666</u>

The 2018-2022 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.

### PARKING FUND PERFORMANCE MEASUREMENTS

	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
TOTAL PARKING SPACES	4,170	4,170	4,170	4,170
TOTAL SHORT-TERM PARKING LEASES	1,300	1,300	1,300	1,300
TOTAL LONG-TERM PARKING LEASES	2,375	2,375	2,375	2,375
HANDICAPPED PARKING SPACES	162	162	162	162
DOLLAR AMOUNT OF TICKETS ISSUED	500,000	500,000	477,420	500,000
NUMBER OF TICKETS ISSUED	19,000	19,000	17,830	19,000

# 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 2017**

- J Begin maintenance of new Police District stations.
- J Continue lighting improvements throughout City Yards interior and exterior.
- J Build new structures for Building 8 at City Yards to facilitate signs and signals.
- J Continue Fire Station apparatus bay light improvements.
- J Replace roof at Wellness Center.
- J Continue to upgrade the Murphy evidence complex for Police.
- J Begin ceiling restoration of the City Hall lobby.
- J Begin exterior restoration of City Hall.
- J Update the elevator controls at City Hall.

## **PROPERTY FUND BUDGET SUMMARY**

<b>FUNDING SOURCE</b>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2016 <u>ESTIMATED</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
PERSONNEL	\$836,056	\$874,266	\$891,132	\$980,528	\$106,262
CONTRACTUAL	1,126,103	1,414,377	1,152,217	1,695,665	281,288
SUPPLIES	268,121	246,700	249,506	353,700	107,000
OTHER	<u>262,882</u>	<u>327,550</u>	<u>346,090</u>	<u>380,300</u>	<u>52,750</u>
TOTAL	<u>\$2,493,162</u>	<u>\$2,862,893</u>	<u>\$2,638,945</u>	<u>\$3,410,193</u>	<u>\$547,300</u>

<b>FUNDING SOURCE</b>	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
BUILDING RENTAL CHARGES					
GENERAL FUND	\$1,266,741	\$1,341,260	\$1,745,300	\$2,318,940	\$573,640
OTHER FUNDS	1,222,733	1,277,213	1,241,980	1,217,175	(24,805)
MISCELLANEOUS	110,943	188	0	0	0
TRANSFER FROM STREET DIV	19,159	19,159	19,159	19,159	0
TRANSFER FROM WATER FUND	5,404	5,404	5,404	5,404	0
GRAFFITI RECOVERY	233	900	0	0	0
INTEREST INCOME	<u>57,077</u>	<u>6,266</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
PROPERTY FUND TOTAL	<u>\$2,682,290</u>	<u>\$2,650,390</u>	<u>\$3,031,843</u>	<u>\$3,580,678</u>	<u>\$548,835</u>

# Property Division

## PROPERTY FUND AUTHORIZED POSITIONS

POSITION TITLE	POSTION	2016	2017	INCREASE/
	RANGE	EMPLOYEES	EMPLOYEES	(DECREASE)
PROPERTY SUPERVISOR	109	1.00	1.00	0.00
MAINTENANCE REPAIR WORKER	A-24	<u>9.00</u>	<u>10.00</u>	<u>1.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>10.00</u></b>	<b><u>11.00</u></b>	<b><u>1.00</u></b>

## BUDGET HIGHLIGHTS

- ) Personnel expenses increase due to the addition of a maintenance repair worker to facilitate maintenance at the three new Police District stations and an increase in health insurance rates. Additionally, wages increase due to a general longevity and step increases and a budgeted 2% salary adjustment.
- ) Contractual expenses increase to cover general maintenance costs associated with day to day upkeep of the three new Police District stations.
- ) Supplies expenses increase due increased costs for janitorial and building supplies associated with the three new Police District stations.
- ) Other expenses increase for additional depreciation due to capital improvements to City facilities.

## FIXED ASSETS

Planned fixed assets for 2017 includes:

EQUIPMENT	QUANTITY	BUDGET EACH	TOTAL BUDGET
Replace roof at Building 8	1	40,000	40,000
Replace HVAC at City Yards	1	25,000	25,000
Backup generator for City Yards	1	14,000	14,000
Replace carpet at City Yards Administration Building	1	10,000	10,000
Replace fence at City Yards	1	20,000	20,000
Upgrade security cameras at City Yards	1	20,000	20,000
Upgrade lighting at City Yards	1	15,000	15,000
Replace roof at Wellness Center	1	125,000	125,000
Replace roof at Coronado	1	200,000	200,000
Replace carpet on 3rd floor at City Hall	2	22,000	44,000
Replace south sidewalk ramp and railing at City Hall	1	25,000	25,000
Building façade repair at City Hall	1	500,000	500,000
Additional security cameras at City Hall	1	15,000	15,000
Complete final stage of card access at City Hall	1	15,000	15,000
Upgrade elevator controls at City Hall	1	65,000	65,000
Restoration of lobby at City Hall	1	350,000	<u>350,000</u>
<b>TOTAL</b>			<b>\$1,483,000</b>

## Property Division

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$3,688	\$3,799	\$3,913	\$4,030	\$4,151
Expenses	<u>3,512</u>	<u>3,617</u>	<u>3,726</u>	<u>3,838</u>	<u>3,953</u>
Excess (Deficit)	<u>176</u>	<u>182</u>	<u>187</u>	<u>192</u>	<u>198</u>
Beginning Balance	<u>807</u>	<u>983</u>	<u>1,165</u>	<u>1,352</u>	<u>1,544</u>
Ending Balance	<u>\$983</u>	<u>\$1,165</u>	<u>\$1,352</u>	<u>\$1,544</u>	<u>\$1,742</u>

The 2018-2022 five-year forecast assumes operations will continue as they are programmed for 2017 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.

# Equipment Division

## **MISSION STATEMENT**

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

## **PRIMARY FUNCTIONS**

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

## **OBJECTIVES FOR FISCAL YEAR 2017**

- J Continue to evaluate snow and ice fleet to ensure a continuous effective operation during critical snow and ice events.
- J Continue to use cost effective procedures to maintain the fleet so that it will operate effectively.
- J Research and implement maintaining the Police Department fleet in the geo-policing operations.
- J Continue to implement more online diagnostics and repair for all City vehicles.

## **EQUIPMENT FUND BUDGET SUMMARY**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$873,010	\$935,183	\$917,459	\$965,502	\$30,319
CONTRACTUAL	673,616	754,743	865,242	741,860	(12,883)
SUPPLIES	1,418,505	1,371,830	1,377,731	1,420,960	49,130
OTHER	<u>99,093</u>	<u>101,050</u>	<u>101,125</u>	<u>94,920</u>	<u>(6,130)</u>
TOTAL	<u>\$3,064,224</u>	<u>\$3,162,806</u>	<u>\$3,261,557</u>	<u>\$3,223,242</u>	<u>\$60,436</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
VEHICLE REPAIR CHARGES					
GENERAL FUND	\$1,227,237	\$1,306,901	\$1,551,050	\$1,572,050	\$21,000
OTHER FUNDS	537,603	572,263	676,760	676,100	(660)
FUEL CHARGES					
GENERAL FUND	1,450,969	801,768	922,080	810,110	(111,970)
OTHER FUNDS	404,925	207,562	248,500	217,600	(30,900)
MISCELLANEOUS	16,281	16,603	15,000	15,000	0
INTEREST INCOME	<u>(29,172)</u>	<u>7,168</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
EQUIPMENT FUND TOTAL	<u>\$3,607,843</u>	<u>\$2,912,265</u>	<u>\$3,418,390</u>	<u>\$3,295,860</u>	<u>(\$122,530)</u>

# Equipment Division

## EQUIPMENT FUND AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2016 EMPLOYEES	2017 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	<u>7.00</u>	<u>7.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>9.00</u></b>	<b><u>9.00</u></b>	<b><u>0.00</u></b>

## BUDGET HIGHLIGHTS

- ) Personnel expenses increase due to a budgeted 2% salary adjustment and an increase in IMRF rates.
- ) Contractual expenses decrease due to a decrease in building rent expense.
- ) Fuel costs increase \$57,130 due to in market price.

## CAPITAL EQUIPMENT

There are no planned capital replacements under the City-wide leasing program for 2017.

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$3,395	\$3,497	\$3,602	\$3,710	\$3,821
Expenses	<u>3,320</u>	<u>3,420</u>	<u>3,523</u>	<u>3,629</u>	<u>3,738</u>
Excess (Deficit)	<u>75</u>	<u>77</u>	<u>79</u>	<u>81</u>	<u>83</u>
Beginning Balance	<u>217</u>	<u>292</u>	<u>369</u>	<u>448</u>	<u>529</u>
Ending Balance	<u>\$292</u>	<u>\$369</u>	<u>\$448</u>	<u>\$529</u>	<u>\$612</u>

The 2018-2022 five-year forecast assumes operations will continue as they are programmed for 2017 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.

# Central Supply Division

## **MISSION STATEMENT**

It is the mission of the Central Supply Division to service City departments with necessary parts, tools, and equipment to accomplish their respective missions.

## **PRIMARY FUNCTIONS**

Central Supply is responsible for providing centralized inventory to the operating divisions in Public Works, providing purchasing, budgeting, and accounting support at various levels as needed.

## **OBJECTIVES FOR FISCAL YEAR 2017**

- J Continue monitoring safety equipment for OSHA compliance.
- J Continue to provide parts and services to the operating divisions in a timely manner.
- J Continue updating and implementing changes in the finance area of Central Supply.
- J Continue operating the small tool room in an effective manner.
- J Update parts supply needed to support vehicles coming on-line through the leasing program.

## **CENTRAL SUPPLY FUND BUDGET SUMMARY**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$307,102	\$325,231	\$322,341	\$341,808	\$16,577
CONTRACTUAL	49,223	56,417	46,944	61,320	4,903
SUPPLIES	39,123	31,500	28,356	31,500	0
OTHER	<u>24,800</u>	<u>25,000</u>	<u>25,000</u>	<u>24,700</u>	<u>(300)</u>
TOTAL	<u>\$420,248</u>	<u>\$438,148</u>	<u>\$422,641</u>	<u>\$459,328</u>	<u>\$21,180</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
INVENTORY CONTROL CHARGES					
STREET DIVISION	\$100,800	\$100,800	\$105,060	\$113,930	\$8,870
TRAFFIC DIVISION	48,950	48,950	48,150	49,990	1,840
PARKING DIVISION	22,250	22,250	21,890	22,720	830
PROPERTY UNIT	44,500	44,500	43,770	45,450	1,680
EQUIPMENT UNIT	40,050	40,050	39,400	40,900	1,500
WATER DIVISION	182,450	182,450	179,880	186,340	6,460
INTEREST INCOME	<u>19,072</u>	<u>6,156</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>\$458,072</u>	<u>\$445,156</u>	<u>\$438,150</u>	<u>\$459,330</u>	<u>\$21,180</u>

# Central Supply Division

## CENTRAL SUPPLY FUND AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2016 EMPLOYEES	2017 EMPLOYEES	INCREASE/ (DECREASE)
CENTRAL SUPPLY SUPERVISOR	109	1.00	1.00	0.00
SENIOR ACCOUNT CLERK	A-21	1.00	1.00	0.00
INVENTORY CONTROL CLERK	A-21	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>4.00</u></b>	<b><u>4.00</u></b>	<b><u>0.00</u></b>

## BUDGET HIGHLIGHTS

- ) Personnel expenses increase as health insurance rates increase and wages increase due to a budgeted 2% salary adjustment.
- ) Contractual expenses increase slightly due to increases in internal service charges.

## CENTRAL SUPPLY FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$473	\$487	\$511	\$537	\$564
Expenses	<u>473</u>	<u>487</u>	<u>502</u>	<u>517</u>	<u>533</u>
Excess (Deficit)	<u>0</u>	<u>0</u>	<u>9</u>	<u>20</u>	<u>31</u>
Beginning Balance	<u>330</u>	<u>330</u>	<u>330</u>	<u>339</u>	<u>359</u>
Ending Balance	<u>\$330</u>	<u>\$330</u>	<u>\$339</u>	<u>\$359</u>	<u>\$390</u>

The 2018-2022 five-year forecast assumes operations will continue as they are programmed for 2017 and that costs will increase three percent annually.

# 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 2017**

- ) Optimize monthly financial reporting of the Water Division operating budget.
- ) Create a quarterly WRIA balance sheet report consisting of year to date receivables, payables and committed encumbrances.
- ) Improve the quality of water delivered to customers by reducing iron, manganese, and radium concentrations through the use of water filtration facilities and reducing excursions in concentration of treatment chemicals.
- ) Continue to improve customer service by reducing number of complaints throughout Water Division operations and improving responsiveness when a complaint is received.
- ) Improve customer service by improving internal processes, systems and responsiveness.
- ) Enhance community awareness of the importance of drinking water and the Rockford water system (public service announcements, secondary school demonstrations and presentations, etc.).
- ) Continue to reduce water loss through leak detection, production meter calibration, and large meter testing.
- ) Develop a WinGIS interactive map for displaying public/private water service materials and enhance material inventory methods.
- ) Initiate small meter testing program to verify residential meter efficiency and life cycle status.
- ) Continue implementation of water meters' electronic radio transmitter (ERT) replacement program (focusing on the replacement of 40/50W ERTS).
- ) Improve preventative maintenance programs for well house, well and booster pumps, hydrants and valves.
- ) Initiate asset management/work order management in Distribution Section.
- ) Promote Rockford Environmental Laboratory and increase number of outside customers.
- ) Continue implementation of laptop programs for making field operations more efficient.

## Water Division

- ) Continue to 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 committee.
- ) Improve organizational efficiency through enhancing communications (SharePoint) across the organization and through implementation of accountability programs for managers and supervisors.
- ) Continue to develop and implement Rockford Water Academy to train and cross-train employees with a goal averaging over 10 hours per employee of training per year.

### WATER FUND BUDGET SUMMARY

	2014	2015	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$5,432,970	\$5,961,142	\$5,614,612	\$6,274,282	\$313,140
CONTRACTUAL	5,179,169	7,014,903	6,056,787	7,072,575	57,672
SUPPLIES	1,050,122	1,480,250	1,360,067	1,686,250	206,000
OTHER	8,923,509	8,849,054	8,749,328	8,777,876	(71,178)
INTEREST	<u>1,134,229</u>	<u>1,568,500</u>	<u>1,548,319</u>	<u>1,444,400</u>	<u>(124,100)</u>
TOTAL	<u>\$21,719,999</u>	<u>\$24,873,849</u>	<u>\$23,329,113</u>	<u>\$25,255,383</u>	<u>\$381,534</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
WATER USER FEES	\$22,882,539	\$23,650,334	\$26,191,000	\$27,418,000	\$1,227,000
INSTALLATIONS & CONNECTIONS	689,509	840,613	751,000	781,000	30,000
INTEREST INCOME	1,038,577	253,225	200,000	200,000	0
MISCELLANEOUS	769,477	186,146	70,000	92,000	22,000
PURCHASE OF SERVICES	<u>73,740</u>	<u>95,600</u>	<u>107,250</u>	<u>111,450</u>	<u>4,200</u>
TOTAL	<u>\$25,453,842</u>	<u>\$25,025,918</u>	<u>\$27,319,250</u>	<u>\$28,602,450</u>	<u>\$1,283,200</u>

# Water Division

## WATER FUND AUTHORIZED PERSONNEL

POSITION TITLE	POSTION	2016	2017	INCREASE/
	RANGE	EMPLOYEES	EMPLOYEES	(DECREASE)
WATER SUPERINTENDENT	213	1.00	1.00	0.00
WATER OPERATIONS MANAGER	110	1.00	1.00	0.00
ASSISTANT SUPERINTENDENT	110	1.00	2.00	1.00
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	0.00	(1.00)
WATER TREATMENT SUPERVISOR	109	1.00	1.00	0.00
ACCOUNTANT	107	1.00	1.00	0.00
WATER PROGRAM COORDINATOR	106	1.00	1.00	0.00
SENIOR ADMINISTRATIVE ASSISTANT	105	0.00	1.00	1.00
WATER QUALITY TECHNICIAN	A-26	2.00	2.00	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 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
SENIOR ACCOUNT CLERK	A-21	0.00	0.00	0.00
MAINTENANCE WORKER	A-20	10.00	10.00	0.00
SENIOR CLERK	A-19	4.00	4.00	0.00
<b>TOTAL PERSONNEL</b>		<b>62.00</b>	<b>63.00</b>	<b>1.00</b>

## BUDGET HIGHLIGHTS

- ) Personnel expenses increase due to an increase in wages for general longevity and step increases, a budgeted 2% salary adjustment, an increase in health insurance rates and an increase in overtime. These increases are offset by a decrease in IMRF rates.
- ) Contractual expenses increase due to an increase in service contracts, fuel costs and microcomputer internal service charges which are offset by a decrease in building rental.
- ) Supply expenses increase due to additional meter purchases and additional small equipment for the SCADA equipment and chemical feed equipment.
- ) Other expenses decrease \$195,300 for interest expenses and engineering purchase of service costs which are offset by depreciation expense.

# Water Division

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$29,630	\$30,697	\$31,802	\$32,947	\$34,133
Expenses	<u>26,518</u>	<u>27,844</u>	<u>29,236</u>	<u>30,698</u>	<u>32,233</u>
Excess (Deficit)	<u>3,112</u>	<u>2,853</u>	<u>2,566</u>	<u>2,249</u>	<u>1,900</u>
Beginning Balance	<u>145,182</u>	<u>148,294</u>	<u>151,147</u>	<u>153,713</u>	<u>155,962</u>
Ending Balance	<u>\$148,294</u>	<u>\$151,147</u>	<u>\$153,713</u>	<u>\$155,962</u>	<u>\$157,862</u>
Bond Issues	\$0	\$0	\$0	\$0	\$0
Rate Increases	3.6%	3.6%	3.6%	3.6%	3.6%

The 2018-2022 five-year forecast assumes annual 3.6% 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.

## FIXED ASSETS

Planned fixed assets for 2017 include:

	QUANTITY	BUDGET EACH	TOTAL BUDGET
Meter testing bench	1	18,000	18,000
UBS and Generator replacement	1	70,000	70,000
Video cameras at Cedar Street	1	7,000	7,000
New radios and network for SCADA	1	21,000	21,000
Replace garage roof at Cedar Street	1	250,000	250,000
Masonry repair at Cedar Street	1	60,000	60,000
Upgrade the cage at Cedar Street	1	10,000	10,000
Leak locator	1	25,000	25,000
Install fiber optic cable to additional sites	1	60,000	<u>60,000</u>
TOTAL			\$521,000

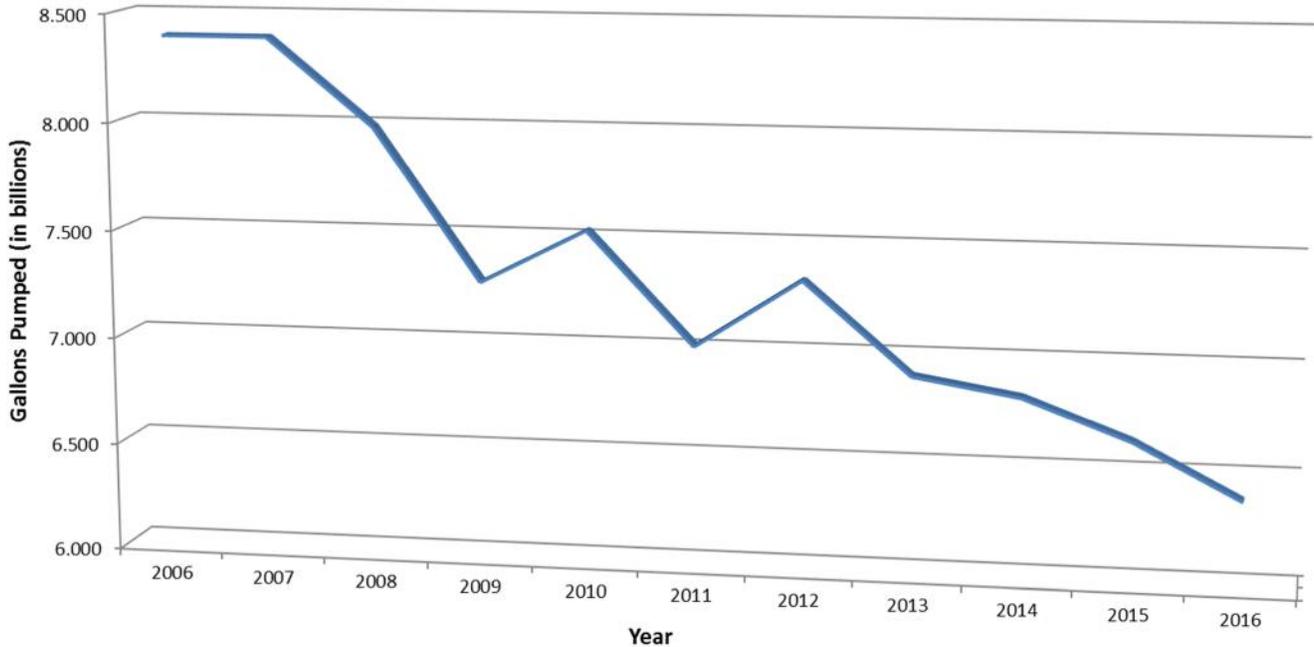
## WATER FUND PERFORMANCE MEASURES

	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
EMERGENCY REPAIR TIME (HOURS)	1.80	2.00	1.20	2.00
% OF TOTAL REPAIRS THAT ARE PLANNED	76%	80%	76%	70%
BACKLOG OF NON-EMERGENCY REPAIRS (WKLY AVG)	26	30	49	25
WATER MAIN FLUSHED (MILES)	253	240	307	240
AVG DAYS TO CORRECT METER PROBLEM	28	30	7	30
WATER QUALITY COMPLAINTS	31	18	12	36
% DESIGN DEMAND	139%	100%	136%	110%
%PREVENTATIVE MAINTENANCE	52%	60%	66%	60%
NEW WATER CONNECTIONS	30	36	97	35

# Water Division

## OPERATIONAL INFORMATION

### Public Works Water Division Water Production



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 29.3%, to 6.414 billion gallons in 2016. The average production for the past seven years is 6.971 billion gallons, which is more than estimated 2017 production of 6.35 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**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	(DECREASE)
PERSONNEL	\$15,371,972	\$15,772,729	\$15,940,422	\$16,436,098	\$663,369
CONTRACTUAL	509,790	410,925	515,116	410,925	0
OTHER	<u>0</u>	<u>106,503</u>	<u>0</u>	<u>86,881</u>	(19,622)
TOTAL EXPENSE	<u>\$15,881,763</u>	<u>\$16,290,157</u>	<u>\$16,455,538</u>	<u>\$16,933,904</u>	<u>\$643,747</u>
	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	(DECREASE)
POLICE DEPARTMENT TRANSFER					
POLICE PENSION PROPERTY TAX	\$4,608,968	\$5,287,122	\$6,881,319	\$6,921,439	\$40,120
POLICE PENSION REPLACE TAX	<u>1,096,852</u>	<u>926,566</u>	<u>1,004,250</u>	<u>963,000</u>	(41,250)
TOTAL CITY CONTRIBUTION	5,705,820	6,213,688	7,885,569	7,884,439	(1,130)
INTEREST INCOME	6,613,696	5,900,000	5,350,000	5,350,000	0
APPRECIATION(DEPRECIATION)	<u>5,290,879</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>5,000,000</u>	<u>0</u>
INVESTMENT INCOME	11,904,575	10,900,000	10,350,000	10,350,000	0
EMPLOYEE CONTRIBUTIONS	<u>2,131,555</u>	<u>2,008,400</u>	<u>2,029,200</u>	<u>2,029,200</u>	<u>0</u>
TOTAL	<u>\$19,741,950</u>	<u>\$19,122,088</u>	<u>\$20,264,769</u>	<u>\$20,263,639</u>	<u>(\$1,130)</u>
ACTUARY'S CONTRIBUTION					
REQUIREMENT	\$5,487,578	\$6,213,688	\$7,885,569	\$7,884,439	(\$1,130)

# Police and Fire Pension Fund

## FIRE PENSION FUND BUDGET SUMMARY

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$16,143,225	\$16,598,129	\$16,730,180	\$17,240,576	\$642,447
CONTRACTUAL	460,338	390,575	480,640	390,575	0
OTHER	<u>0</u>	<u>103,667</u>	<u>0</u>	<u>83,988</u>	<u>(19,679)</u>
TOTAL EXPENSE	<u>\$16,603,563</u>	<u>\$17,092,371</u>	<u>\$17,210,820</u>	<u>\$17,715,139</u>	<u>\$622,768</u>
	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
FIRE DEPARTMENT TRANSFER					
FIRE PENSION PROPERTY TAX	\$5,658,956	\$6,190,579	\$7,328,157	\$7,105,775	\$0
FIRE PENSION REPLACE TAX	<u>1,642,182</u>	<u>1,259,794</u>	<u>1,297,588</u>	<u>1,155,600</u>	<u>693,782</u>
TOTAL CITY CONTRIBUTION	7,301,138	7,450,373	8,625,745	8,261,375	693,782
INTEREST INCOME	11,015,409	5,500,000	4,800,000	4,800,000	(700,000)
FV APPRECIATION(DEPRECIATION)	<u>(1,891,892)</u>	<u>5,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>(1,000,000)</u>
INVESTMENT INCOME	9,123,517	10,500,000	6,800,000	6,800,000	(1,700,000)
EMPLOYEE CONTRIBUTIONS	<u>1,953,524</u>	<u>1,880,700</u>	<u>1,885,900</u>	<u>1,885,900</u>	<u>56,900</u>
TOTAL	<u>\$18,378,179</u>	<u>\$19,831,073</u>	<u>\$17,311,645</u>	<u>\$16,947,275</u>	<u>(\$949,318)</u>
ACTUARY'S CONTRIBUTION					
REQUIREMENT	\$6,798,599	\$7,450,373	\$8,625,745	\$8,261,375	\$693,782

## 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. There were no changes with respect to plan provisions, actuarial methods, or actuarial assumptions from the prior year.
- For 2015, the Police plan earned \$3.2 million in interest income while the Fire plan earned \$3.3 million in interest income.
- The Police and Fire plans also realized \$4.2 and \$2.8 million respectively on the sale of investments.
- In addition, reflecting fair market value adjustments of investments, the Police Pension Fund estimated a loss of \$5.7 million while the Fire Pension Fund estimated a loss of \$5.7 million.
- Investment expenses were \$296,000 for Police and \$282,000 for Fire.
- Approximate annual rates of return were below the assumption rate of 7.5%, with 0.79% for Police and 0.08% for Fire.
- Police contribution requirement increases to \$7,815,910. The percent funded in 2015 was 62.8%.
- Fire contribution requirement decreases to \$8,552,472. The percent funded in 2015 was 58.0%.

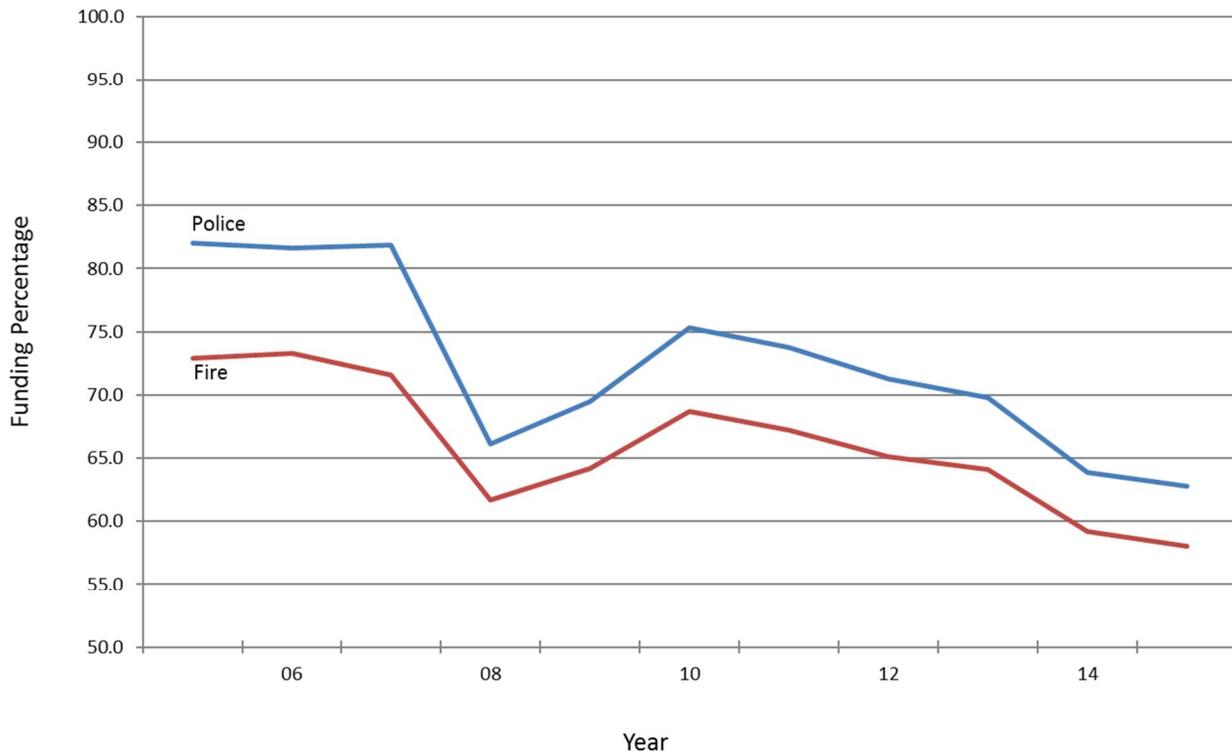
# Police and Fire Pension Fund

## 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.

**CITY OF ROCKFORD, ILLINOIS  
FUNDING PERCENTAGES OF POLICE AND FIRE PENSION FUNDS  
2005-2015**



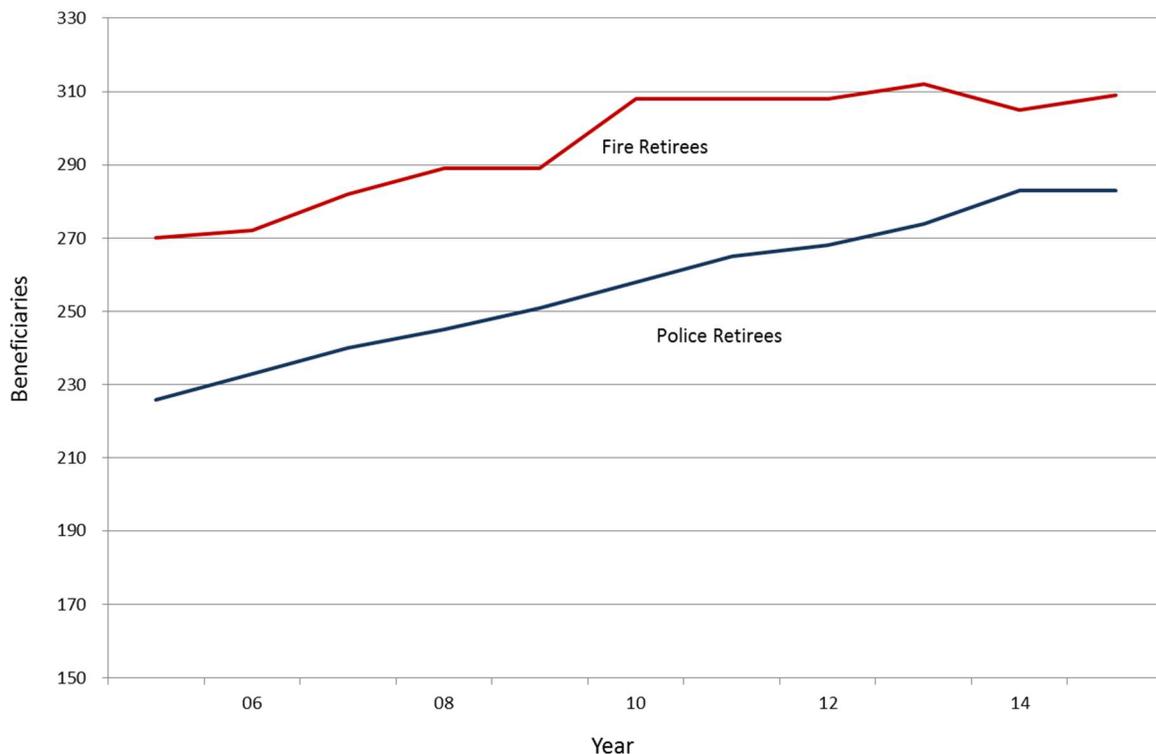
# Police and Fire Pension Fund

## ROCKFORD PENSION PLANS

	<u>Police</u>	<u>Fire</u>	<u>IMRF/SS</u>
Employees	Sworn	Sworn	All Other
2017 Employer Rate	75.50%	80.81%	17.91%
2017 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.

**CITY OF ROCKFORD, ILLINOIS  
BENEFICIARIES OF POLICE AND FIRE PENSION FUNDS  
2005-2015**



## Police and Fire Pension Fund

Approximately one-half of the annual revenues for these two plans are generated from investment earnings. While member contributions have increased to 9.91% for Police in 2000 and 9.455% for Fire in 2005, employee contributions are still the smallest element of the financing equation.

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 the new benefit provision for Fire Pension surviving spouses. For 2017, estimated rates are 48.7 cents for the Police plan and 59.0 cents for the Fire plan. 2016 rates are 37.9 and 44.4 cents respectively. The property tax rate increase is due to the plan cost increase.

Both plans utilize the Finance Department's staff. The Police pension fund will also utilize a consultant, \$65,000, and a custodian, \$4,900, as well as three money managers at an estimated cost of \$231,000 (2015-\$225,237). The Fire pension uses a consultant, \$65,000, a custodian, \$6,600, and four money managers at an estimated cost of \$233,000 (2015-\$227,896). Each fund pays the State Department of Insurance \$8,000 annually for oversight services.

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$27,647	\$29,133	\$30,728	\$32,424	\$34,232
Expenditures	<u>16,909</u>	<u>17,521</u>	<u>18,152</u>	<u>18,802</u>	<u>19,471</u>
Excess (Deficit)	<u>10,738</u>	<u>11,611</u>	<u>12,576</u>	<u>13,622</u>	<u>14,761</u>
Beginning Balance	<u>214,095</u>	<u>224,832</u>	<u>236,443</u>	<u>249,019</u>	<u>262,641</u>
Ending Balance	<u>\$224,832</u>	<u>\$236,443</u>	<u>\$249,019</u>	<u>\$262,641</u>	<u>\$277,402</u>
Property Tax Rates (in cents)	48.7	53.9	59.5	61.8	64.2

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$26,704	\$28,059	\$29,507	\$31,050	\$32,708
Expenditures	<u>18,338</u>	<u>18,993</u>	<u>19,668</u>	<u>20,363</u>	<u>21,079</u>
Excess (Deficit)	<u>8,366</u>	<u>9,066</u>	<u>9,839</u>	<u>10,686</u>	<u>11,629</u>
Beginning Balance	<u>186,247</u>	<u>194,613</u>	<u>203,679</u>	<u>213,518</u>	<u>224,204</u>
Ending Balance	<u>\$194,613</u>	<u>\$203,679</u>	<u>\$213,518</u>	<u>\$224,204</u>	<u>\$235,833</u>
Property Tax Rates (in cents)	59.0	65.1	71.7	74.3	77.0

## **Police and Fire Pension Fund**

The 2018-2022 five-year forecast on a traditional basis, assumes five percent City and employee contribution increases as well as a 7.5% 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.

# IMRF Pension Fund

## **MISSION STATEMENT**

It is the mission of the Illinois Municipal Retirement Fund to provide retirement benefits for all retired non-sworn City employees and their beneficiaries.

## **PRIMARY FUNCTIONS/FUND HIGHLIGHTS**

The primary function of the IMRF Fund is to account for all benefits for retired non-sworn City employees and their beneficiaries through employer and employee contributions.

Based on sound professional actuarial advice and adequate funding, former employees are able to draw retirement benefits from the plan.

## **IMRF PENSION FUND BUDGET SUMMARY**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$6,545,890	\$7,098,732	\$6,818,556	\$7,061,510	(\$37,222)
CONTRACTUAL	<u>249</u>	<u>225</u>	<u>232</u>	<u>300</u>	<u>75</u>
TOTAL	<u>\$6,546,139</u>	<u>\$7,098,957</u>	<u>\$6,818,788</u>	<u>\$7,061,810</u>	<u>(\$37,147)</u>
<b>RATES APPLIED</b>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
IMRF	13.67	13.41	12.54	12.66	11.71
SOCIAL SEC	<u>7.65</u>	<u>7.65</u>	<u>7.65</u>	<u>7.65</u>	<u>7.65</u>
TOTAL	<u>21.32</u>	<u>21.06</u>	<u>20.19</u>	<u>20.31</u>	<u>19.36</u>
<b>FUNDING SOURCE</b>	2014	2015	2016	2017	INCREASE
PROPERTY TAXES	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
IMRF FUND	\$3,339,101	\$3,357,266	\$3,298,000	\$3,212,746	(\$85,254)
REPLACEMENT TAXES	328,700	328,200	325,000	321,000	(4,000)
INTERFUND TRANSFERS	3,520,920	3,391,179	3,475,957	3,528,064	52,107
INTEREST INCOME	<u>32,098</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
TOTAL	<u>\$7,220,819</u>	<u>\$7,086,645</u>	<u>\$7,108,957</u>	<u>\$7,071,810</u>	<u>(\$37,147)</u>

## **BUDGET HIGHLIGHTS**

- The Social Security rate, last increased in 1990 to 7.65%, remains unchanged for 2016. The taxable wage base for the 1.45% Medicare portion continues to be unlimited; the ceiling for Social Security (6.2%) for 2017's \$127,200.
- The 2017 IMRF rate decreases slightly to 11.71% due to the performance of equity markets. The City's IMRF plan is 77.64% funded (2015 market value).
- The property tax rate for IMRF and Social Security retirement is unlimited by statute. The 2017 rate is estimated at 0.2244.

## **IMRF Pension Fund**

### **IMRF PENSION FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$7,496	\$8,021	\$8,582	\$9,183	\$9,826
Expenses	<u>7,486</u>	<u>8,010</u>	<u>8,571</u>	<u>9,171</u>	<u>9,813</u>
Excess (Deficit)	<u>10</u>	<u>11</u>	<u>11</u>	<u>12</u>	<u>13</u>
Beginning Balance	<u>632</u>	<u>642</u>	<u>653</u>	<u>664</u>	<u>676</u>
Ending Balance	<u>\$642</u>	<u>\$653</u>	<u>\$664</u>	<u>\$676</u>	<u>\$689</u>
Property Tax Rates (in cents)	30.0	34.6	37.2	39.9	42.8

The 2018-2022 five-year forecast assumes that retirement costs will increase 5% annually due to salary adjustments, that the Social Security and IMRF rates will remain constant, that the Social Security base will continue to increase incrementally and that the revenue mix of property and transfer reimbursements will remain constant.

# 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**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
CONTRACTUAL	\$21,088,674	\$21,807,800	\$20,521,741	\$22,298,305	\$490,505
SUPPLIES	5,176	500	36	6,000	5,500
OTHER EXPENSE	<u>161,500</u>	<u>169,600</u>	<u>169,600</u>	<u>163,240</u>	<u>(6,360)</u>
TOTAL	<u>\$21,255,350</u>	<u>\$21,977,900</u>	<u>\$20,691,377</u>	<u>\$22,467,545</u>	<u>\$489,645</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
EMPLOYER PREMIUMS	\$14,338,873	\$16,221,508	\$17,133,183	\$17,032,548	<u>(\$100,635)</u>
EMPLOYEE PREMIUMS	466,425	911,893	1,267,110	1,278,875	11,765
RETIREES	1,511,929	1,743,286	2,473,287	2,404,725	<u>(68,562)</u>
OTHER	681,399	626,659	<u>(85,000)</u>	<u>(128,000)</u>	<u>(43,000)</u>
INTEREST INCOME	<u>656,781</u>	<u>161,832</u>	<u>119,900</u>	<u>103,900</u>	<u>(16,000)</u>
TOTAL	\$17,655,407	\$19,665,178	\$20,908,480	\$20,692,048	<u>(\$216,432)</u>

## **BUDGET HIGHLIGHTS**

- ) In 2016, premiums decreased 3.5% to generate a \$500,000 savings in the general fund. For 2017, due to reductions in the fund balance and growing expenses, rates increase 5%.
- ) Medical expenses are expected to increase 6% and prescription costs are expected to increase 36% over the 2016 budget.

# Health Insurance Fund

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$22,144	\$23,619	\$25,216	\$26,945	\$28,815
Expenses	<u>23,231</u>	<u>24,112</u>	<u>25,029</u>	<u>25,986</u>	<u>26,985</u>
Excess (Deficit)	<u>(1,087)</u>	<u>(493)</u>	<u>187</u>	<u>959</u>	<u>1,830</u>
Beginning Balance	<u>5,149</u>	<u>4,062</u>	<u>3,568</u>	<u>3,755</u>	<u>4,715</u>
Ending Balance	<u>\$4,062</u>	<u>\$3,569</u>	<u>\$3,755</u>	<u>\$4,714</u>	<u>\$6,545</u>
Rate Increase	7.5	7.5	7.5	7.5	7.5
Reserve Percentage	22.2	16.8	14.3	14.5	17.5

The 2018-2022 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 2018-2022.

# Unemployment Fund

## **MISSION STATEMENT**

It is the mission of the Unemployment Tax Fund to provide services for unemployment costs to former employees.

## **PRIMARY FUNCTIONS/FUND HIGHLIGHTS**

The primary function of the Unemployment Tax Fund is to account for all unemployment expenditures.

The City operates a self-insured unemployment tax program with financing provided by premiums charged to departments based on a percentage of the first \$9,000 salary. The City will continue to strive to provide this program to former employees while maintaining responsible costs for the taxpayers through its self-insured program.

## **UNEMPLOYMENT COMPENSATION TAX FUND BUDGET SUMMARY**

<b>APPROPRIATION</b>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2016 <u>ESTIMATED</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
CONTRACTUAL	<u>\$54,956</u>	<u>\$166,725</u>	<u>\$12,918</u>	<u>\$170,840</u>	<u>\$4,115</u>
TOTAL	<u>\$54,956</u>	<u>\$166,725</u>	<u>\$12,918</u>	<u>\$170,840</u>	<u>\$4,115</u>

<b>FUNDING SOURCE</b>	2014 <u>ACTUAL</u>	2015 <u>ACTUAL</u>	2016 <u>BUDGET</u>	2017 <u>BUDGET</u>	INCREASE (DECREASE)
GENERAL FUND TRANSFERS	\$173,933	\$173,782	\$134,478	\$135,828	\$1,350
OTHER FUND TRANSFERS	0	0	32,022	33,912	1,890
INTEREST INCOME	<u>21,588</u>	<u>8,701</u>	<u>9,700</u>	<u>13,400</u>	<u>3,700</u>
TOTAL	<u>\$195,521</u>	<u>\$182,483</u>	<u>\$176,200</u>	<u>\$183,140</u>	<u>\$6,940</u>

## **BUDGET HIGHLIGHTS**

) The property tax rate for unemployment, collected in the general fund, is unlimited by statute. The 2017 rate is estimated at 0.0105.

## **UNEMPLOYMENT COMPENSATION FUND FIVE YEAR FINANCIAL FORECAST (IN \$000'S)**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$222	\$227	\$233	\$239	\$244
Expenses	<u>66</u>	<u>68</u>	<u>70</u>	<u>71</u>	<u>73</u>
Excess (Deficit)	<u>156</u>	<u>159</u>	<u>163</u>	<u>168</u>	<u>171</u>
Beginning Balance	<u>596</u>	<u>752</u>	<u>911</u>	<u>1,074</u>	<u>1,241</u>
Ending Balance	<u>\$752</u>	<u>\$911</u>	<u>\$1,074</u>	<u>\$1,242</u>	<u>\$1,412</u>

The 2018-2022 five-year forecast assumes that unemployment costs will increase 3% annually and that premiums will be adjusted as necessary during this period. The unemployment rate charged to operating departments has remained stable at 2.0% (\$180) of the first \$9,000 of salary per employee for 2017. For the 2018 – 2022 planning period, the rate will be 2.0% (\$180).

# 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**

	2014	2015	2016	2016	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
CONTRACTUAL	\$2,399,970	\$2,650,250	\$2,239,427	\$2,802,250	\$152,000
OTHER EXPENSE	94,490	96,900	96,900	98,500	1,600
<b>TOTAL</b>	<u>\$2,494,460</u>	<u>\$2,747,150</u>	<u>\$2,336,327</u>	<u>\$2,900,750</u>	<u>\$153,600</u>

	2012	2013	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
GENERAL FUND TRANSFERS	\$2,508,169	\$2,560,122	\$2,423,942	\$2,589,887	\$165,945
OTHER FUND TRANSFERS	301,854	294,160	303,140	313,584	10,444
REIMBURSEMENTS	0	29,007	0	0	0
INTEREST INCOME	<u>270,283</u>	<u>89,385</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
<b>TOTAL</b>	<u>\$3,080,306</u>	<u>\$2,972,674</u>	<u>\$2,742,082</u>	<u>\$2,918,471</u>	<u>\$176,389</u>

## **BUDGET HIGHLIGHTS**

- ) Rates remained the same as 2016 due to positive fund performance and an acceptable fund balance.
- ) The property tax rate for worker's compensation, collected in the general fund, is unlimited by statute. The 2016 rate is estimated at 17.19 cents, 0.33 cents lower than the previous 17.52 cents.

## **WORKER'S COMPENSATION FUND FIVE YEAR FINANCIAL FORECAST (IN \$000'S)**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$3,488	\$3,662	\$3,844	\$4,036	\$4,237
Expenses	<u>3,358</u>	<u>3,526</u>	<u>3,702</u>	<u>3,887</u>	<u>4,082</u>
Excess (Deficit)	<u>130</u>	<u>136</u>	<u>142</u>	<u>149</u>	<u>155</u>
Beginning Balance	<u>911,024</u>	<u>911,154</u>	<u>911,290</u>	<u>911,432</u>	<u>911,581</u>
Ending Balance	<u>\$911,154</u>	<u>\$911,290</u>	<u>\$911,432</u>	<u>\$911,581</u>	<u>\$911,736</u>

Expense Rate Change	5%	5%	5%	5%	5%
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The 2018-2022 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.

# **Auditing Fund**

## **MISSION STATEMENT**

It is the mission of the Auditing Fund to provide and pay for auditing services in the most efficient and economical manner in order to produce the most accurate financial records.

## **PRIMARY FUNCTIONS**

The primary function of the Auditing Fund is to pay for all auditing services associated with the City's financial records.

## **AUDITING FUND BUDGET SUMMARY**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
CONTRACTUAL	<u>\$167,373</u>	<u>\$191,730</u>	<u>\$157,365</u>	<u>\$183,311</u>	<u>(\$8,419)</u>
TOTAL	<u>\$167,373</u>	<u>\$191,730</u>	<u>\$157,365</u>	<u>\$183,311</u>	<u>(\$8,419)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
AUDITING	\$180,990	\$108,363	\$128,060	\$131,410	\$3,350
INTERFUND TRANSFERS	<u>59,010</u>	<u>59,010</u>	<u>63,670</u>	<u>51,901</u>	<u>(11,769)</u>
TOTAL	<u>\$240,000</u>	<u>\$167,373</u>	<u>\$191,730</u>	<u>\$183,311</u>	<u>(\$8,419)</u>

## **BUDGET HIGHLIGHTS**

- The Fund reimburses the Finance Department for staff costs associated with auditing. 2017 costs include \$77,000 for auditors, \$103,311 for internal staff costs, and \$3,000 for printing the annual report in the newspaper.
- The property tax rate for auditing is unlimited by statute. The 2017 proposed rate is 1.30 cents.

## **AUDIT FUND FIVE YEAR FORECAST**

The 2018-2022 five year forecast assumes that audit costs will increase three percent annually and that the revenue mix of property taxes and transfer reimbursements will remain constant.

## **AUDITING FUND 2017-2021 FINANCIAL FORECAST (IN 000'S)**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$189	\$195	\$201	\$207	\$213
Expenses	<u>195</u>	<u>201</u>	<u>207</u>	<u>213</u>	<u>219</u>
Excess (Deficit)	<u>(6)</u>	<u>(6)</u>	<u>(6)</u>	<u>(6)</u>	<u>(6)</u>
Beginning Balance	<u>0</u>	<u>(6)</u>	<u>(12)</u>	<u>(18)</u>	<u>(24)</u>
Ending Balance	<u>(\$6)</u>	<u>(\$12)</u>	<u>(\$18)</u>	<u>(\$24)</u>	<u>(\$30)</u>
Property Tax Rates	0.7	0.7	0.7	0.7	0.7

# **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) and special service area (SSA) 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. Property tax financed debt service will end 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 A1 from Moody's Investors Service.

# Debt Management

## CITY OF ROCKFORD, ILLINOIS OUTSTANDING AND PROPOSED DEBT ISSUES

<u>ISSUE AND AMOUNT</u>	<u>PAYMENT SOURCE</u>	<u>FINAL LEVY YEAR</u>
2004 \$14.570 GOB Alternate and Refunding, (Alternate, Series E-\$4.65, N Main TIF \$1.65, Airport TIF \$3.0, Refundings, Series F-\$4.375 Street/ Drainage, Series G-\$2.475 Water, Series H-\$3.070 S Rockford TIF)	1, 2, 3	2023
2005 \$10.6 GOB (Alternate, Series C-\$7.550, Airport TIF \$0.915, Lincolnwood II TIF \$0.560, Springfield Corners TIF \$1.795, River Oaks \$2.450, Garrison TIF \$1.500, Lincolnwood I Refunding, \$0.530, Series D-\$2.850 Taxable Alternate Southwest Rockford Econ Dev	3,6	2017
2007 \$29.865 GOB Alternate and Refunding (\$23.0 Metro Centre Improvements (Series A-\$6.635 Tax Exempt, 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 A-\$9.0 Water, Series B-\$1.3 TIF (\$1.1 Airport, \$0.2 Jackson School), Series C-\$1.85 Taxable Parking	2,3,4	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
2009 \$8.065 Series C - GOB Alternate Refunding Taxable (Metro Center)	5,8	2029, 2024
2009 \$1.7 GOB Alternate (Series D-\$1.35 Springfield Corners TIF, Series E-\$0.35 River East TIF)	3	2026
2009 \$13.585 Refunding (Series E-\$7.93 GOB Street, Series F-\$4.325 Water)	1,2	2023
2010 \$3.4 GOB Alternate Water	2	2018
2012 \$7.73 Refunding (Series C-\$0.93 Springfield Corners TIF)	3	2029
2014 \$5.3 Fire Station #3	1	2021
2014 \$14.025 Refunding (Series A-\$4.65 Capital, \$6.305 Neighborhood Revi \$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	2023
2015 \$16.52 GOB Ingersoll Project	5	2027
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
2016 GO Refunding \$12.5 Series B Water	2	2028, 2034
		2027

- 1 Property Taxes
- 2 Water Fund Revenues
- 3 Tax Increment Financing District 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	2015 ACTUAL	2016 BUDGET	2016 ESTIMATED	2017 BUDGET	INCREASE (DECREASE)
BOND INTEREST	\$4,659,939	\$4,286,460	\$4,286,460	\$4,270,445	(\$16,015)
BOND PRINCIPAL	9,410,000	12,462,702	12,462,702	11,895,276	(567,426)
TOTAL	\$14,069,939	\$16,749,162	\$16,749,162	\$16,165,721	(\$583,441)

Actuals exclude water system debt

FUNDING SOURCE	2014 ACTUAL	2015 ACTUAL	2016 BUDGET	2017 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
DEBT SERVICE-CITYWIDE	\$4,176,793	\$3,055,549	\$4,844,902	\$4,995,815	\$150,914
	4,176,793	3,055,549	4,844,902	4,995,815	150,914
ABATEMENTS-TAX EXEMPT					
PUBLIC WORKS WATER	5,837,826	5,826,107	5,563,868	5,338,772	(225,096)
SALES TAX	404,036	432,500	416,500	0	(416,500)
TIF DISTRICTS	2,259,366	2,407,650	2,966,072	1,789,690	(1,176,383)
REDEVELOPMENT FUND	1,089,368	534,675	839,675	609,938	(229,737)
OTHER	804,144	823,988	817,800	1,849,013	1,031,213
	10,394,740	10,024,920	10,603,915	9,587,413	(1,016,503)
ABATEMENTS-TAXABLE					
TIF DISTRICTS	692,888	681,825	350,852	203,375	(147,477)
SALES TAX	333,593	382,594	330,750	315,375	(15,375)
REDEVELOPMENT FUND	1,814,721	1,704,578	441,868	891,868	450,001
PARKING	160,623	181,875	176,875	171,875	(5,000)
	3,001,825	2,950,872	1,300,345	1,582,493	282,149
TOTAL	\$17,573,358	\$16,031,341	\$16,749,162	\$16,165,721	(\$583,441)

## BUDGET HIGHLIGHTS

- ) 2016 had one bond sale with two series. Series A included \$13,225,000 for the construction of police District 1 and District 3 facilities and an additional \$650,000 to fund a significant change order incurred for the Concourse Parking Deck rehabilitation project, for which bonds were initially sold in 2015.
- ) Series B includes \$17,300,000 for the refunding of previous issues funded by both Water funds and TIF funds for a combined net present value savings of \$1,250,000

## Debt Management

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$15,146	\$14,760	\$14,156	\$14,324	\$13,759
Expenditures	<u>15,146</u>	<u>14,760</u>	<u>14,156</u>	<u>14,324</u>	<u>13,759</u>
Excess (Deficit)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Tax Rate (Cents)	31.2	39.6	36.3	34.5	32.8

As part of the annual development of the five year capital improvements program, the City also prepares a bond issue schedule. While currently no plans exist for the 2018-2022 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. As existing street debt is retired, the debt service tax rate should continue to decrease.

# Off-Track Betting Special Projects Fund

## **MISSION STATEMENT**

It is the mission of the Off-Track Betting (OTB) Fund to finance projects from off-track betting receipts, as determined by the Mayor and Council.

## **PRIMARY FUNCTIONS**

The primary function of the OTB Fund is to account for OTB revenues and to allocate those revenues for special projects.

## **FUND HIGHLIGHTS**

The State Legislature approved a horse racing bill in December 1986 that included a provision for race tracks to operate off-track betting parlors in Illinois. A facility was opened in Rockford on November 18, 1987. The City and the County each receives one percent of the handle.

## **OTB PROJECTS BUDGET SUMMARY**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
TRANSFER TO REDEVELOP	\$100,000	\$90,000	\$90,000	\$89,500	(\$500)
TOTAL	\$100,000	\$90,000	\$90,000	\$89,500	(\$500)

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTB RECEIPTS	\$90,000	\$100,000	\$90,000	\$87,000	(\$3,000)
INTEREST INCOME	0	1,100	0	2,500	2,500
TOTAL	\$90,000	\$101,100	\$90,000	\$89,500	(\$500)

## **BUDGET HIGHLIGHTS**

- ) Income budgeted at \$89,500 was decreased to historical actual.
- ) The revenue generated is transferred to redevelopment to cover \$50,000 payment for Rockford Area Arts Council and \$40,000 budget for administration of Rockford Community Partners organization.

## **OTB SPECIAL PROJECTS FUND FIVE YEAR FORECAST**

The 2018-2022 five year forecast assumes no revenue growth and expenditure of revenue for economic development.

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$102	\$102	\$102	\$103	\$103
Expenditures	<u>102</u>	<u>102</u>	<u>102</u>	<u>103</u>	<u>103</u>
Excess (Deficit)	0	0	0	0	0
Beginning Balance	7	7	7	7	7
Ending Balance	\$7	\$7	\$7	\$7	\$7

# 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**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
CONTRACTUAL	\$3,590,399	\$3,752,630	\$2,567,550	\$2,541,850	(\$1,210,780)
OTHER	<u>413,150</u>	<u>416,700</u>	<u>416,700</u>	<u>430,900</u>	<u>14,200</u>
TOTAL	<u>\$4,003,549</u>	<u>\$4,169,330</u>	<u>\$2,984,250</u>	<u>\$2,972,750</u>	<u>(\$1,196,580)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PROPERTY TAXES					
JUDGMENTS	\$2,486,039	\$3,579,612	\$2,945,640	\$1,736,120	(\$1,209,520)
SERVICE CHARGES	0	0	1,172,460	1,173,800	1,340
PROP DAMAGE REIMBURSEMENTS	119,163	131,251	115,000	115,000	0
MISCELLANEOUS	207,199	14,053	0	0	0
INTEREST INCOME	<u>(125,505)</u>	<u>(13,173)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>\$2,686,896</u>	<u>\$3,711,743</u>	<u>\$4,233,100</u>	<u>\$3,024,920</u>	<u>(\$1,208,180)</u>

## **BUDGET HIGHLIGHTS**

- ) After a one-time increase in property tax revenue and associated claims budget increase, the fund expenses and revenues return to historical levels.
- ) General fund purchase of services increases \$17,800 due to staff and wage increases.

## Risk Management Fund

### RISK MANAGEMENT FUND FIVE YEAR FINANCIAL FORECAST (In 000's)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues	\$3,025	\$3,083	\$3,142	\$3,203	\$3,265
Expenses	<u>2,994</u>	<u>3,084</u>	<u>3,177</u>	<u>3,274</u>	<u>3,375</u>
Excess (Deficit)	<u>31</u>	<u>(1)</u>	<u>(35)</u>	<u>(71)</u>	<u>(110)</u>
Beginning Balance	<u>(5,654)</u>	<u>(5,623)</u>	<u>(5,624)</u>	<u>(5,659)</u>	<u>(5,730)</u>
Ending Balance	<u>(\$5,623)</u>	<u>(\$5,624)</u>	<u>(\$5,659)</u>	<u>(\$5,730)</u>	<u>(\$5,840)</u>
Property Tax Rates	0.0	0.0	0.0	0.0	0.0

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**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$539,405	\$538,805	\$488,023	\$544,793	\$5,988
CONTRACTUAL	<u>1,130</u>	<u>1,290</u>	<u>1,183</u>	<u>1,230</u>	<u>(60)</u>
TOTAL	<u>\$540,535</u>	<u>\$540,095</u>	<u>\$489,206</u>	<u>\$546,023</u>	<u>\$5,928</u>

	2013	2014	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
FEDERAL	<u>\$511,486</u>	<u>\$540,535</u>	<u>\$540,095</u>	<u>\$546,023</u>	<u>\$5,928</u>
	<u>\$511,486</u>	<u>\$540,535</u>	<u>\$540,095</u>	<u>\$546,023</u>	<u>\$5,928</u>

## **NORTHERN ILLINOIS WORKFORCE ALLIANCE AUTHORIZED POSITIONS**

	POSITION	2016	2017	INCREASE/
<b>POSITION TITLE</b>	<u>RANGE</u>	<u>EMPLOYEES</u>	<u>EMPLOYEES</u>	<u>(DECREASE)</u>
EXECUTIVE DIRECTOR	E-11	1.00	1.00	0.00
BUSINESS ACCOUNT MANAGER	E-8	1.00	1.00	0.00
BUSINESS ACCOUNT MANAGER	E-9	1.00	1.00	0.00
PLAN & QUALITY ASSURANCE MANAGER	E-7	1.00	1.00	0.00
PR/GRANTS MANAGER	E-10	1.00	1.00	0.00
ASSISTANT	102	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b><u>6.00</u></b>	<b><u>6.00</u></b>	<b><u>0.00</u></b>

## **BUDGET HIGHLIGHTS**

- Personnel expenses increase due to a 2% wage increase budgeted for all department staff and an increase in health insurance rates.

# Rockford Metropolitan Agency for Planning

## **MISSION STATEMENT**

RMAP primary mission is to perform and carry out a continuing, cooperative, comprehensive transportation planning process for the Rockford Urbanized Area in accordance with applicable Federal laws, policies and procedures, and with the cooperation and assistance of its members and the U.S. Department of Transportation.

## **RMAP BUDGET SUMMARY**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATED</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
PERSONNEL	\$689,297	\$1,044,263	\$1,050,554	\$1,201,847	\$157,584
CONTRACTUAL	444,468	358,423	366,998	262,653	(95,770)
SUPPLIES	13,989	10,500	7,204	15,500	5,000
OTHER	12,500	12,600	12,600	12,600	0
CAPITAL	<u>0</u>	<u>3,100</u>	<u>0</u>	<u>18,100</u>	<u>15,000</u>
TOTAL	<u>\$1,160,254</u>	<u>\$1,428,886</u>	<u>\$1,437,356</u>	<u>\$1,510,700</u>	<u>\$81,814</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
<b>CURRENT FUNDS</b>					
FEDERAL	\$785,116	\$120,504	\$674,068	\$1,100,000	\$425,932
STATE	301,830	691,948	187,211	187,211	0
LOCAL MATCH	138,301	136,700	148,594	148,594	0
CITY PORTION	76,292	223,708	76,292	76,292	0
INTEREST INCOME	<u>(44,771)</u>	<u>(5,851)</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>\$1,256,768</u>	<u>\$1,167,009</u>	<u>\$1,086,165</u>	<u>\$1,512,097</u>	<u>\$425,932</u>

# Rockford Metropolitan Agency for Planning

## RMAP AUTHORIZED POSITIONS

POSITION TITLE	POSITION RANGE	2016 EMPLOYEES	2017 EMPLOYEES	INCREASE/ (DECREASE)
DIRECTOR	RMAP	1.00	1.00	0.00
EXECUTIVE DIRECTOR EDDNI	RMAP	0.00	1.00	1.00
METRO PROGRAM MANAGER	RMAP	1.00	2.00	1.00
TRANSP PLANNER I	RMAP	1.00	0.00	(1.00)
GRANTS COMPLIANCE SUPERVISOR	RMAP	0.00	1.00	1.00
RESEARCH & INFORMATION DIRECTOR	RMAP	0.00	1.00	1.00
TRANSP ECONOMIST	RMAP	1.00	0.00	(1.00)
TRANSP PLANNER/ENGINEER	RMAP	2.00	2.00	0.00
LAND USE PLANNER	RMAP	0.00	1.00	1.00
GRANT WRITER	RMAP	0.00	1.00	1.00
RESEARCH ASSOCIATE	RMAP	0.00	1.00	1.00
PROJECT PLANNER	RMAP	0.00	1.00	1.00
SENIOR ADMIN ASSISTANT	105	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>
<b>TOTAL PERSONNEL</b>		<b>7.00</b>	<b>13.00</b>	<b>6.00</b>

### BUDGET HIGHLIGHTS

- ) Personnel expenses increase due to the Economic Development District of Northern Illinois staff integrating with RMAP and an increase in salaries, a budgeted 2% salary adjustment and an increase in health insurance rates.
- ) Contractual expenses increase due to adjustments in the internal purchase of service charges.

# 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**

	2015	2016	2016	2017	INCREASE
<b>APPROPRIATION</b>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
OTHER EXPENSE	<u>\$3,520,128</u>	<u>\$4,204,179</u>	<u>\$3,889,218</u>	<u>\$3,756,982</u>	<u>(\$447,197)</u>
TOTAL	<u>\$3,520,128</u>	<u>\$4,204,179</u>	<u>\$3,889,218</u>	<u>\$3,756,982</u>	<u>(\$447,197)</u>

	2014	2015	2016	2017	INCREASE
<b>FUNDING SOURCE</b>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>(DECREASE)</u>
GENERAL FUND TRANSFERS	<u>\$1,657,884</u>	<u>\$2,031,882</u>	<u>\$2,681,491</u>	<u>\$1,906,982</u>	<u>(\$774,509)</u>
OTHER FUND TRANSFERS	<u>303,669</u>	<u>169,430</u>	<u>120,000</u>	<u>50,000</u>	<u>(70,000)</u>
VIDEO GAMING	<u>1,213,184</u>	<u>1,324,188</u>	<u>1,150,000</u>	<u>1,300,000</u>	<u>150,000</u>
TOTAL	<u>\$3,174,737</u>	<u>\$3,525,500</u>	<u>\$3,951,491</u>	<u>\$3,256,982</u>	<u>(\$694,509)</u>

## **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

<b>2012</b>				
<i>Vehicles</i>	<i>Leasing Company</i>	<i>Lease Term</i>	<i>Lease Rate</i>	<i>Annual Payment</i>
1 stock engine, 1 stock aerial, 2 custom aerials and related equipment	Oshkosh Capital	8 years	2.65%	345,413.02
10 snow & ice, 3 water dumps, 2 chippers, 2 patchers, 2 clam loaders, 2 buckets, 1 sewer truck, 1 backhoe	JP Morgan Chase	10 years	1.85%	370,809.59
42 cars, trucks, SUVs	US Bancorp	5 years	1.27%	245,880.78
Total				962,103.39

<b>2013</b>				
<i>Vehicles</i>	<i>Leasing Company</i>	<i>Lease Term</i>	<i>Lease Rate</i>	<i>Annual Payment</i>
4 ambulances and related equipment	US Bancorp	5 years	1.125%	218,491.23
4 engines and related equipment	JPMorgan Chase	7 years	1.520%	353,012.58
10 snow dumps, 2 water dumps, patcher truck, endloader, forklift, backhoe, breaker, 2 message boards, 2 fire day cab tractors with	Fifth Third Equipment Finance	10 years	2.460%	296,675.50
Marked and unmarked squad cars	JPMorgan Chase	4 years	1.280%	378,044.53
Cars, trucks, SUVs	Fifth Third Equipment	5 years	1.260%	283,405.54
Total				1,529,629.38

<b>2014</b>				
<i>Vehicles</i>	<i>Leasing Company</i>	<i>Lease Term</i>	<i>Lease Rate</i>	<i>Annual Payment</i>
2 ambulances	PNC	4 years	1.42%	142,064.54
2 engines and related equipment	US Bancorp	7 years	2.01%	179,298.76
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%	190,449.14
16 Chevy Caprices, 14 Chevy Impalas plus related equipment	PNC	4 years	1.45%	264,502.15
21 cars, trucks, SUVs	JPMorgan Chase	5 years	2.00%	228,155.99
Total				1,004,470.58

<b>2015</b>				
<i>Vehicles</i>	<i>Leasing Company</i>	<i>Lease Term</i>	<i>Lease Rate</i>	<i>Annual Payment</i>
1 ambulance	JPMorgan Chase	4 years	2.10%	78,498.11
1 aerial	JPMorgan Chase	8 years	2.10%	136,268.86
Total				214,766.97

<b>2016</b>				
<i>Vehicles</i>	<i>Leasing Company</i>	<i>Lease Term</i>	<i>Lease Rate</i>	<i>Annual Payment</i>
3 SUVs and 1 Pickup	PNC	4 years	1.48%	53,200.12
Endloader	PNC	7 years	1.79%	44,488.52
Total				97,688.64

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  
2017 BUDGET  
SUMMARY-ALL FUNDS**

	GENERAL GOVERNMENT			CAPITAL PROJECT	PROPRIETARY	FIDUCIARY TRUST	ELIMINATIONS	TOTALS	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE		ENTERPRISE			INTERNAL SERVICE	2017
REVENUES									
PROPERTY TAX									
CITY WIDE	\$40,000,932	\$7,637,745	\$14,633,691			\$5,131,592		\$1,736,120	\$65,667,840
TAXABLE BONDS			1,582,494						1,582,494
SPECIAL DISTRICTS		3,396,117	0						3,396,117
LESS, PROVISION FOR ABATEMENT			11,169,907						11,169,907
LESS, PROVISION FOR UNCOLLECTIBLE TAXES	400,009	108,804	50,463			51,316		17,361	593,231
NET TAX LEVY	39,600,923	10,925,058	4,995,815			5,080,276		1,718,759	58,883,313
TAX LEVY REIMBURSEMENTS	6,126,637	650	0			0		3,344,156	2,783,131
PROPERTY TAXES PRIOR TO ADJUSTMENTS	45,727,560	10,925,708	4,995,815			5,080,276		5,062,915	61,666,444
LESS, PROVISION FOR ACCOUNTING INTERPRETATION		0	0			0		0	0
LESS, TAX CAP EFFECTS		0	0			0		0	0
TOTAL PROPERTY TAXES	45,727,560	10,925,708	4,995,815			5,080,276		5,062,915	61,666,444
OTHER TAXES	32,915,482	5,881,500	0	\$15,950,000		0		0	54,746,982
TOTAL TAXES	78,643,042	16,807,208	4,995,815	15,950,000		5,080,276		5,062,915	116,413,426
LICENSES, PERMITS & INSPECTION FEES	4,872,500	87,000							4,959,500
INTERGOVERNMENTAL	26,746,537	22,248,401	1,760,000	\$1,200,000		1,163,453		321,000	52,797,391
CHARGES FOR SERVICES	5,945,100	11,777,950			\$28,199,000	11,862,218		12,132,998	45,651,270
FINES, FORFEITURES & PENALTIES	1,227,000	332,000			534,000				2,093,000
REVENUE FROM USE OF MONEY & PROPERTY	1,400,000	358,258		200,000	1,990,200	168,900	\$10,150,000	178,559	14,088,799
FAIR VALUE ADJUSTMENT							7,000,000		7,000,000
OTHER REVENUE & INCOME			50,000			3,555,600			3,605,600
RESTRICTED RECEIPTS							3,915,100		3,915,100
MISCELLANEOUS	12,841,075	350,000	0	0	92,000	130,000	0	10,884,444	2,528,631
TOTAL REVENUES	131,675,254	51,960,817	6,805,815	17,350,000	30,815,200	21,960,447	21,065,100	28,579,916	253,052,717
OTHER ADDITIONS									
TRANSFERS	2,500,000	767,388	7,278,117	10,443,700	161,050	27,405,430	16,145,814	69,149,320	(4,447,821)
PROCEEDS FROM SALE OF BONDS									0
APPLICATION OF RESTRICTED FUND BALANCE									0
FOR ENCUMBRANCES AND NONRECURRING ITEMS	1,325,000	0	0	0	0	0	0	0	1,325,000
TOTAL OTHER ADDITIONS	3,825,000	767,388	7,278,117	10,443,700	161,050	27,405,430	16,145,814	69,149,320	(3,122,821)
ELIMINATIONS	0	0	0	0	0	0	0	0	0
TOTAL REVENUES & OTHER ADDITIONS	135,500,254	52,728,205	14,083,932	27,793,700	30,976,250	49,365,877	37,210,914	97,729,236	249,929,896
APPROPRIATION	135,499,832	56,327,712	19,922,703	27,793,700	27,934,980	50,606,268	34,649,043	93,903,607	258,830,631
NON-APPROPRIATION EXPENSES									
PROVISION FOR ACCOUNTING INTERPRETATION									0
TRANSFER TO WATER UTILITY				(7,500,000)					(7,500,000)
TRANSFER TO PARKING UTILITY									0
COMMUNITY DEVELOPMENT									0
LEGAL REQUIREMENT FOR DEBT SERVICE	0	0	(5,838,771)	0	0	0	0	(5,838,771)	0
PROJECTED EXPENDITURES & TRANSFERS	135,499,832	56,327,712	14,083,932	20,293,700	27,934,980	50,606,268	34,649,043	\$88,064,836	251,330,631
ADJUSTMENT FOR ENTERPRISE FUND PROJECTS				(7,500,000)					(7,500,000)
PROJECTED EXCESS TO AMORTIZE PRIOR YR EXPENSE									0
PROJECTED EXCESS (DEFICIT) OF REVENUES									0
OVER EXPENDITURES AND ADJUSTMENTS	422	(3,599,507)	0	0	3,041,270	(1,240,391)	2,561,871		763,665
BEGINNING BALANCE, JANUARY 1	32,168,324	16,470,364	11,625,257	10,331,021	150,377,193	2,947,993	317,607,781		541,527,933
ADJUSTMENT FOR NON-RECURRING TRANSFERS	0	0	0	0	0	0	0	0	0
ADJUSTMENT OF BALANCE TO REVENUE FOR ENCUMBRANCES	(1,325,000)	0	0	0	0	0	0	0	(1,325,000)
ENDING BALANCE, DECEMBER 31	\$30,843,746	\$12,870,857	\$11,625,257	\$10,331,021	\$153,418,463	\$1,707,602	\$320,169,652		\$540,966,598
									\$561,074,443

CITY OF ROCKFORD, ILLINOIS  
BUDGET PROGRAM SUMMARY BY EXPENDITURE CLASSIFICATION  
2017 BUDGET

AGENCIES	2016 BUDGET	INCREASE (DECREASE)	2017 BUDGET	SALARY EXPENSE	FRINGE BENEFITS	CONTRACTUAL EXPENSE	SUPPLY EXPENSE	OTHER EXPENSE	INTEREST EXPENSE	CAPITAL EXPENSE	DEBT REQUIREMENT
LEGISLATIVE & MANAGEMENT											
MAYOR	\$680,990	\$74,612	\$755,602	411,949	\$140,130	\$190,567	\$10,000	\$2,956			
COUNCIL	564,759	(27,786)	536,973	168,000	188,983	175,490	4,500				
LEGAL	1,618,066	14,420	1,632,486	931,004	427,545	253,437	20,500				
FINANCE	7,417,730	8,791	7,426,521	1,906,300	877,890	1,034,635	30,350	\$3,577,346			
INFORMATION TECH	3,599,815	(76,762)	3,523,053	412,403	168,365	2,484,985	91,000	366,300			
ELECTION COMMISSION	1,158,739	(185,742)	972,997	350,803	91,418	454,376	51,400			\$25,000	
HUMAN RESOURCES	642,516	8,622	651,138	360,642	129,594	157,802	3,100				
COMMUNITY DEVELOPMENT											
ADMINISTRATION	237,832	16,408	254,240	154,184	62,163	34,576	1,420	1,897			
DEVELOPMENT	3,526,070	629,602	4,155,672	369,731	171,849	181,508	3,629	3,428,955			
REDEVELOPMENT	4,968,094	801,670	5,769,764					22,580			
TOURISM PROMOTION	1,700,000	51,000	1,751,000			1,250,600		500,400			
TAX INCREMENT DISTRICTS	5,734,450	(1,110,157)	4,624,293	0	0	10,000	0	4,486,627	127,666	0	0
SANITATION	13,901,555	390,740	14,292,295			8,799,850		5,492,445			
PLANNING	648,040	(35,807)	612,233	372,970	129,806	105,660	2,030	1,767			
CONST SERVICES	3,005,190	231,858	3,237,048	1,489,325	716,157	1,003,691	7,650	20,225			
HUMAN SERVICES											
HUMAN SERVICES	11,674,191	57,168	11,731,359	4,441,490	2,199,461	1,798,817	694,108	2,597,483			
TUBERCULOSIS SANITARIUM	127,600	22,400	150,000			150,000					
LIBRARY	8,745,000	(60,110)	8,684,890	3,572,413	1,403,862	1,917,075	1,382,224	85,000	244,000	80,316	
MASS TRANSIT	1,524,000	0	1,524,000			1,524,000					
PUBLIC SAFETY											
POLICE	50,271,648	6,275,197	56,546,845	28,837,226	15,130,388	9,587,478	946,365	1,480,388			565,000
FIRE	44,180,590	2,273,572	46,454,162	25,065,776	15,321,972	4,239,716	700,820	1,125,878			
911 COMMUNICATIONS	5,690,244	19,252	5,709,496	3,888,897	1,563,009	242,340	15,250				
FIRE/POLICE COMMISSION	134,835	142,278	277,113	20,000	4,288	250,525	2,300				
PUBLIC WORKS											
ADMINISTRATION	377,689	(5,092)	372,597	222,429	79,653	58,740	9,100	2,675			
ENGINEERING	1,054,023	(267,062)	786,961	346,328	163,068	245,015	26,750	5,800			
CAPITAL PROJECT	29,870,000	(2,076,300)	27,793,700	1,406,662	625,683	756,560	16,700	489,060		24,499,035	
MOTOR FUEL TAX	3,996,300	23,700	4,020,000					4,020,000			
STREETS & SEWERS	9,785,992	(1,114,136)	8,671,856	1,810,939	886,085	4,255,945	1,233,000	485,887			
TRAFFIC	4,131,658	109,379	4,241,037	770,732	322,284	2,621,140	433,000	93,881			
PARKING	2,762,367	(82,770)	2,679,597	166,629	88,162	1,288,157	36,500	829,537	270,612		
PROPERTY	2,862,893	547,300	3,410,193	637,398	343,130	1,695,665	353,700	379,350	950		
EQUIPMENT	3,345,306	(122,064)	3,223,242	645,842	319,660	741,860	1,420,960	91,900	3,020		
CENTRAL SUPPLY	438,148	21,180	459,328	249,889	91,919	61,320	31,500	24,700			
WATER	25,173,049	82,334	25,255,383	4,279,406	1,994,876	7,072,575	1,686,250	8,753,801	1,468,475		
NON-OPERATING FUNDS											
POLICE PENSION	16,290,157	643,747	16,933,904		16,436,098	410,925		86,881			
FIRE PENSION	17,092,371	622,768	17,715,139		17,240,576	390,575		83,988			
IMRF PENSION	7,098,957	(37,147)	7,061,810		7,061,510	300					
WORKMEN'S COMPENSATION	2,747,150	153,600	2,900,750			2,802,250		98,500			
UNEMPLOYMENT INSURANCE	166,725	4,115	170,840			170,840					
HEALTH INSURANCE	21,977,900	489,645	22,467,545			22,298,305	6,000	163,240			
AUDITING	191,730	(8,419)	183,311			183,311					
DEBT SERVICE	15,521,024	644,697	16,165,721						4,270,445		\$11,895,276
OTB PROJECTS	90,000	(500)	89,500					89,500			
RISK MANAGEMENT	4,493,180	(1,520,430)	2,972,750			2,541,850		430,900			
RMAP	995,986	514,714	1,510,700	863,576	338,271	262,653	15,500	12,600		18,100	
WIB OPS	540,095	5,928	546,023	368,543	176,250	1,230					
CAPITAL REPLACEMENT	4,204,179	(447,197)	3,756,982						266,107	3,490,875	
ADJUSTMENTS	0	0	0	0	0						
ELIMINATIONS	(93,444,662)	(458,945)	(93,903,607)	(5,245,850)	(25,680,989)	(28,419,170)	(1,915,115)	(27,386,898)	(1,370,310)	0	(3,885,275)
TOTAL	\$253,514,171	\$7,244,271	\$260,758,442	\$79,275,636	\$59,213,116	\$55,309,754	\$7,320,491	\$17,670,153	\$5,280,965	\$28,678,326	\$8,010,001
BUDGET PERCENTAGE	100		100.0	30.4	22.7	21.2	2.8	6.8	2.0	11.0	3.1

**CITY OF ROCKFORD, ILLINOIS  
2017 BUDGET  
PERSONNEL AUTHORIZATION  
ALL FUNDS**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	2015-2016 INCREASE (DECREASE)	<u>2017</u>	2016-2017 INCREASE (DECREASE)
<b>PROGRAMS AND AGENCIES</b>						
<b>LEGISLATIVE &amp; MANAGEMENT</b>						
MAYOR	4.00	4.00	4.00	0.00	4.00	0.00
LEGAL	12.00	13.00	13.00	0.00	13.00	0.00
FINANCE	36.00	36.00	36.00	0.00	35.00	(1.00)
INFORMATION SERVICES	4.00	4.00	5.00	1.00	5.00	0.00
HUMAN RESOURCES	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>0.00</u>	<u>5.00</u>	<u>0.00</u>
LEGISLATIVE & MGMT TOTAL	<u>61.00</u>	<u>62.00</u>	<u>63.00</u>	<u>1.00</u>	<u>62.00</u>	<u>(1.00)</u>
<b>COMMUNITY DEVELOPMENT</b>						
CD ADMINISTRATION	1.50	1.50	1.50	0.00	1.50	0.00
CD CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0.00
CD PLANNING	4.30	4.30	4.50	0.20	4.50	0.00
CD CONSTRUCTION SERVICES	25.20	23.20	25.00	1.80	25.00	0.00
CD DEVELOPMENT	<u>7.00</u>	<u>6.00</u>	<u>6.00</u>	<u>0.00</u>	<u>6.00</u>	<u>0.00</u>
COMM DEVELOPMENT TOTAL	<u>38.00</u>	<u>35.00</u>	<u>37.00</u>	<u>2.00</u>	<u>37.00</u>	<u>0.00</u>
<b>HUMAN SERVICES</b>						
HUMAN SERVICES	95.50	86.40	90.83	4.43	95.02	4.19
LIBRARY	<u>87.00</u>	<u>87.00</u>	<u>87.00</u>	<u>0.00</u>	<u>87.00</u>	<u>0.00</u>
HUMAN SERVICES TOTAL	<u>182.50</u>	<u>173.40</u>	<u>177.83</u>	<u>4.43</u>	<u>182.02</u>	<u>4.19</u>
<b>PUBLIC SAFETY</b>						
POLICE	322.50	323.00	323.00	0.00	332.00	9.00
FIRE	259.00	259.00	258.00	(1.00)	260.00	2.00
911 COMMUNICATIONS	<u>53.00</u>	<u>53.00</u>	<u>53.00</u>	<u>0.00</u>	<u>53.00</u>	<u>0.00</u>
PUBLIC SAFETY TOTAL	<u>634.50</u>	<u>635.00</u>	<u>634.00</u>	<u>(1.00)</u>	<u>645.00</u>	<u>11.00</u>
<b>PUBLIC WORKS</b>						
ADMINISTRATION	2.00	2.00	2.00	0.00	2.00	0.00
ENGINEERING	8.00	9.10	9.10	0.00	6.60	(2.50)
STREETS & SEWERS	31.00	31.00	31.00	0.00	31.00	0.00
TRAFFIC	11.00	11.00	11.00	0.00	12.00	1.00
CAPITAL PROJECT	18.00	18.90	18.90	0.00	21.40	2.50
PARKING SYSTEM	3.00	3.00	3.00	0.00	3.00	0.00
BUILDING MAINTENANCE	10.00	10.00	10.00	0.00	11.00	1.00
EQUIPMENT MAINTENANCE	9.00	9.00	9.00	0.00	9.00	0.00
CENTRAL STORES	4.00	4.00	4.00	0.00	4.00	0.00
WATER	<u>64.00</u>	<u>63.00</u>	<u>62.00</u>	<u>(1.00)</u>	<u>62.00</u>	<u>0.00</u>
PUBLIC WORKS TOTAL	<u>160.00</u>	<u>161.00</u>	<u>160.00</u>	<u>(1.00)</u>	<u>162.00</u>	<u>2.00</u>
<b>TOTAL</b>	<u>1,076.00</u>	<u>1,066.40</u>	<u>1,071.83</u>	<u>5.43</u>	<u>1,088.02</u>	<u>16.19</u>

**CITY OF ROCKFORD, ILLINOIS  
2018-2022 GENERAL FUND FORECAST**

REVENUE SUMMARY

	2016	2017	2018	2019	2020	2021	2022
	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>PROJECTION</u>	<u>PROJECTION</u>	<u>PROJECTION</u>	<u>PROJECTION</u>	<u>PROJECTION</u>
PROPERTY TAXES	38,752,766	40,000,932	46,870,749	48,042,518	49,243,581	50,474,671	51,736,538
OTHER TAXES	32,342,150	32,915,482	32,775,643	33,034,685	33,299,450	33,569,970	33,846,277
LICENSE AND PERMITS	5,411,350	4,872,500	4,982,545	5,105,815	5,232,796	5,363,607	5,498,371
INTERGOVERNMENTAL	26,546,334	26,746,537	26,526,861	27,288,631	28,073,193	28,881,234	29,692,070
CHARGES FOR SERVICE	5,874,896	5,945,100	6,171,430	6,406,875	6,651,677	6,906,207	7,170,852
FINES	1,249,998	1,227,000	1,223,910	1,256,618	1,290,265	1,324,879	1,360,489
MISCELLANEOUS	4,287,211	3,561,000	3,415,375	3,434,925	3,455,036	3,475,728	3,497,018
REIMBURSEMENT FOR SERVICES	11,570,158	11,780,075	8,740,475	9,002,516	9,272,417	9,550,418	9,836,755
LEASE PROCEEDS	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>126,034,863</b>	<b>127,048,626</b>	<b>130,706,988</b>	<b>133,572,583</b>	<b>136,518,415</b>	<b>139,546,714</b>	<b>142,638,370</b>

EXPENSE SUMMARY

	2016	2017	2018	2019	2020	2021	2022
	<u>ESTIMATE</u>	<u>BUDGET</u>	<u>PROJECTION</u>	<u>PROJECTION</u>	<u>PROJECTION</u>	<u>PROJECTION</u>	<u>PROJECTION</u>
PERSONNEL	91,186,263	98,439,825	102,118,637	105,958,080	109,967,379	114,156,367	118,722,621
CONTRACTUAL	26,841,380	25,494,023	25,631,685	26,087,193	26,761,088	27,453,932	28,552,089
SUPPLIES	2,888,371	3,482,285	3,564,262	3,646,054	3,731,920	3,819,828	3,972,621
OTHER	6,728,432	6,798,700	6,256,345	5,477,495	4,865,373	6,039,028	6,280,589
CAPITAL	25,000	590,000	25,000	25,000	25,000	25,000	25,000
<b>TOTAL</b>	<b>127,669,446</b>	<b>134,804,833</b>	<b>137,595,930</b>	<b>141,193,823</b>	<b>145,350,760</b>	<b>151,494,153</b>	<b>157,552,919</b>
<b>SURPLUS (DEFICIT)</b>	<b>(1,634,583)</b>	<b>(7,756,207)</b>	<b>(6,888,941)</b>	<b>(7,621,240)</b>	<b>(8,832,345)</b>	<b>(11,947,439)</b>	<b>(14,914,549)</b>
	-1%	-6%	-5%	-6%	-6%	-9%	-10%

**CITY OF ROCKFORD, ILLINOIS  
2017 BUDGET  
SPECIAL REVENUE FUNDS**

	MOTOR FUEL TAX	SANITATION	COMMUNITY DEVELOPMENT	REDEVELOPMENT TAX	TOURISM PROMOTION	TAX INCREMENT FINANCING DISTRICTS	HUMAN SERVICES	TUBERCULOSIS SANITARIUM	LIBRARY	RMAP	OTB SPECIAL PROJECTS	ELIMINATIONS	TOTAL
REVENUES													
PROPERTY TAXES													
CITY WIDE		\$34,700						\$148,500	\$7,454,545				\$7,637,745
SPECIAL DISTRICTS						\$3,396,117							3,396,117
LESS, UNCOLLECTIBLE TAXES		<u>300</u>				<u>33,959</u>		<u>0</u>	<u>74,545</u>				<u>108,804</u>
NET TAX LEVY		34,400				3,362,158		148,500	7,380,000				10,925,058
TAX LEVY REIMBURSEMENTS		<u>650</u>				<u>0</u>		<u>0</u>	<u>0</u>				<u>650</u>
PROPERTY TAXES PRIOR ADJUST LESS, PROVISION FOR ACCTG INT		35,050				3,362,158		148,500	7,380,000				10,925,708
LESS, TAX CAP EFFECTS		<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>				<u>0</u>
TOTAL PROPERTY TAXES		35,050				3,362,158		148,500	7,380,000				10,925,708
OTHER TAXES		<u>0</u>		<u>\$4,130,500</u>	<u>\$1,751,000</u>	<u>0</u>		<u>0</u>	<u>0</u>				<u>5,881,500</u>
TOTAL TAXES		35,050		4,130,500	1,751,000	3,362,158		148,500	7,380,000				16,807,208
LICENSES, PERMITS & FEES											\$87,000		87,000
INTERGOVERNMENTAL	\$4,000,000		\$4,110,672				\$11,698,084		1,003,840	\$1,435,805			22,248,401
SERVICE CHARGES		11,738,900							39,050				11,777,950
FINES		250,000							82,000				332,000
REVENUE, RENTS & INTEREST	20,000	107,100	45,000	48,000		27,614		3,044	105,000		2,500		358,258
OTHER REVENUE & INCOME												\$0	0
MISCELLANEOUS	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>270,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>350,000</u>
TOTAL REVENUES	4,020,000	12,136,050	4,155,672	4,448,500	1,751,000	3,389,772	11,698,084	151,544	8,684,890	1,435,805	89,500	0	51,960,817
OTHER ADDITIONS													
TRANSFERS				539,500		151,596				76,292		450,000	317,388
PROCEEDS FROM SALE OF BONDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES & ADDITIONS	<u>4,020,000</u>	<u>12,136,050</u>	<u>4,155,672</u>	<u>4,988,000</u>	<u>1,751,000</u>	<u>3,541,368</u>	<u>11,698,084</u>	<u>151,544</u>	<u>8,684,890</u>	<u>1,512,097</u>	<u>89,500</u>	<u>450,000</u>	<u>52,278,205</u>
APPROPRIATION	4,020,000	14,292,295	4,155,672	5,769,764	1,751,000	4,622,532	11,731,359	150,000	8,684,890	1,510,700	89,500	450,000	56,327,712
NON EXPENSE APPROPRIATION													0
EXPENDITURES AND TRANSFERS	<u>4,020,000</u>	<u>14,292,295</u>	<u>4,155,672</u>	<u>5,769,764</u>	<u>1,751,000</u>	<u>4,622,532</u>	<u>11,731,359</u>	<u>150,000</u>	<u>8,684,890</u>	<u>1,510,700</u>	<u>89,500</u>	<u>450,000</u>	<u>56,327,712</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	(2,156,245)	0	(781,764)	0	(1,081,164)	(33,275)	1,544	0	1,397	0		(4,049,507)
BEGINNING BALANCE, JANUARY 1	8,539,830	2,482,118	385,586	1,177,853	599,165	(7,950,103)	803,505	216,535	10,069,963	(17,731)	163,643		16,470,364
ENDING BALANCE, DECEMBER 31	<u>\$8,539,830</u>	<u>\$325,873</u>	<u>\$385,586</u>	<u>\$396,089</u>	<u>\$599,165</u>	<u>(\$9,031,267)</u>	<u>\$770,230</u>	<u>\$218,079</u>	<u>\$10,069,963</u>	<u>(\$16,334)</u>	<u>\$163,643</u>		<u>\$12,420,857</u>

**CITY OF ROCKFORD, ILLINOIS**  
**2017 BUDGET**  
**SPECIAL REVENUE FUNDS - TAX INCREMENT FINANCE DISTRICTS**  
**(PAGE 1 OF 2)**

	<u>EAST RIVER</u>	<u>WEST SIDE #2</u>	<u>RIVER NORTH</u>	<u>SOUTH ROCKFORD</u>	<u>ASSISTED LIVING</u>	<u>STATE KILBURN</u>
REVENUES						
PROPERTY TAXES						
SPECIAL DISTRICTS	\$301,345	\$657	\$278,094	\$120,079	\$0	\$30,808
LESS, UNCOLLECTIBLE TAXES	<u>3,013</u>	<u>7</u>	<u>2,781</u>	<u>1,201</u>	<u>0</u>	<u>308</u>
NET TAX LEVY	298,332	650	275,313	118,878	0	30,500
REVENUE, RENTS & INTEREST	0	198	4,667	0	4	2,267
OTHER REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	298,332	848	279,980	118,878	4	32,767
OTHER ADDITIONS						
TRANSFERS	0	0	0	0	0	0
PROCEEDS FROM SALE OF BONDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES & ADDITIONS	298,332	848	279,980	118,878	4	32,767
APPROPRIATION	107,806	0	289,317	340,246	0	0
NON EXPENSE APPROPRIATION EXPENDITURES AND TRANSFERS	107,806	0	289,317	340,246	0	0
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	190,526	848	(9,337)	(221,368)	4	32,767
BEGINNING BALANCE, JANUARY 1	22,534	13,214	311,122	236,379	236	103,830
ENDING BALANCE, DECEMBER 31	<u>\$213,060</u>	<u>\$14,062</u>	<u>\$301,785</u>	<u>\$15,011</u>	<u>\$240</u>	<u>\$136,597</u>

	<u>STATE CENTRAL</u>	<u>SPRINGFIELD CORNERS</u>	<u>NORTH MAIN</u>	<u>MAIN AUBURN</u>	<u>MAIN WHITMAN</u>	<u>MIDTOWN</u>
REVENUES						
PROPERTY TAXES						
SPECIAL DISTRICTS	\$98,313	\$212,598	\$47,197	\$20,693	\$142,139	\$13,936
LESS, UNCOLLECTIBLE TAXES	<u>983</u>	<u>2,126</u>	<u>472</u>	<u>207</u>	<u>1,421</u>	<u>139</u>
NET TAX LEVY	97,330	210,472	46,725	20,486	140,718	13,797
REVENUE, RENTS & INTEREST	0	0	0	0	0	1,296
OTHER REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	97,330	210,472	46,725	20,486	140,718	15,093
OTHER ADDITIONS						
TRANSFERS	0	0	0	0	0	0
PROCEEDS FROM SALE OF BONDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES & ADDITIONS	97,330	210,472	46,725	20,486	140,718	15,093
APPROPRIATION	44,341	436,130	189,272	0	103,711	34,597
NON EXPENSE APPROPRIATION EXPENDITURES AND TRANSFERS	44,341	436,130	189,272	0	103,711	34,597
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	52,989	(225,658)	(142,547)	20,486	37,007	(19,504)
BEGINNING BALANCE, JANUARY 1	(177,922)	(2,421,221)	(1,089,209)	(14,599)	(589,057)	86,390
ENDING BALANCE, DECEMBER 31	<u>(\$124,933)</u>	<u>(\$2,646,879)</u>	<u>(\$1,231,756)</u>	<u>\$5,887</u>	<u>(\$552,050)</u>	<u>\$66,886</u>

	<u>BROADWAY</u>	<u>STATE ALPINE</u>	<u>JEFFERSON 3RD</u>	<u>MULFORD STATE</u>	<u>TOTAL RETAIL TIF DISTRICTS</u>
REVENUES					
PROPERTY TAXES					
SPECIAL DISTRICTS	\$49,537	\$116,970	\$16,515	\$207,431	\$1,656,312
LESS, UNCOLLECTIBLE TAXES	<u>495</u>	<u>1,170</u>	<u>165</u>	<u>2,074</u>	<u>16,562</u>
NET TAX LEVY	49,042	115,800	16,350	205,357	1,639,750
REVENUE, RENTS & INTEREST	2,514	4,129	0	2,760	17,835
OTHER REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	51,556	119,929	16,350	208,117	1,657,585
OTHER ADDITIONS					
TRANSFERS	0	0	0	0	0
PROCEEDS FROM SALE OF BONDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES & ADDITIONS	51,556	119,929	16,350	208,117	1,657,585
APPROPRIATION	0	90,000	16,033	110,432	1,761,885
NON EXPENSE APPROPRIATION EXPENDITURES AND TRANSFERS	0	90,000	16,033	110,432	1,761,885
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	51,556	29,929	317	97,685	(104,301)
BEGINNING BALANCE, JANUARY 1	167,586	423,710	1,294	270,799	(2,654,914)
ENDING BALANCE, DECEMBER 31	<u>\$219,142</u>	<u>\$453,639</u>	<u>\$1,611</u>	<u>\$368,484</u>	<u>(2,759,215)</u>

**CITY OF ROCKFORD, ILLINOIS**  
**2017 BUDGET**  
**SPECIAL REVENUE FUNDS - TAX INCREMENT FINANCE DISTRICTS**  
**(PAGE 2 OF 2)**

	LINCOLNWOOD #1	LINCOLNWOOD #2	HOPE 6	GARRISON	RIVER OAKS	JACKSON SCHOOL	TOTAL RESIDENTIAL TIF DISTRICTS
REVENUES							
PROPERTY TAXES							
SPECIAL DISTRICTS	\$56,416	\$40,060	\$144,439	\$111,442	\$26,898	\$30,909	\$410,164
LESS, UNCOLLECTIBLE TAXES	<u>564</u>	<u>401</u>	<u>1,444</u>	<u>1,114</u>	<u>269</u>	<u>309</u>	<u>4,101</u>
NET TAX LEVY	55,852	39,659	142,995	110,328	26,629	30,600	406,063
REVENUE, RENTS & INTEREST	1,112	0	0	0	0	0	1,112
OTHER REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	56,964	39,659	142,995	110,328	26,629	30,600	407,175
OTHER ADDITIONS							
TRANSFERS							0
PROCEEDS FROM SALE OF BONDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES & ADDITIONS	56,964	39,659	142,995	110,328	26,629	30,600	407,175
APPROPRIATION	112,156	61,466	278,745	145,255	340,507	68,854	1,006,983
NON EXPENSE APPROPRIATION							
EXPENDITURES AND TRANSFERS	112,156	61,466	278,745	145,255	340,507	68,854	1,006,983
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(55,192)	(21,807)	(135,750)	(34,927)	(313,878)	(38,254)	(599,808)
BEGINNING BALANCE, JANUARY 1	74,104	(32,327)	(674,641)	(592,781)	(2,284,888)	(170,241)	(3,680,774)
ENDING BALANCE, DECEMBER 31	\$18,912	(\$54,134)	(\$810,391)	(\$627,708)	(\$2,598,766)	(\$208,495)	(4,280,582)

	ROCKFORD GLOBAL TRADE PARK #1	ROCKFORD GLOBAL TRADE PARK #2	ROCKFORD GLOBAL TRADE PARK #3	ROCKFORD GLOBAL TRADE SOUTH	PRESTON CENTRAL	KISHWAUKEE HARRISON #1
REVENUES						
PROPERTY TAXES						
SPECIAL DISTRICTS	\$919,596	\$247,071	\$28,788	\$14,513	\$78,687	\$40,987
LESS, UNCOLLECTIBLE TAXES	<u>9,196</u>	<u>2,471</u>	<u>288</u>	<u>145</u>	<u>787</u>	<u>410</u>
NET TAX LEVY	910,400	244,600	28,500	14,368	77,900	40,577
REVENUE, RENTS & INTEREST	0	3,025	3,393	687	0	1,553
OTHER REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	910,400	247,625	31,893	15,055	77,900	42,130
OTHER ADDITIONS						
TRANSFERS	0	151,596	0	0	0	0
PROCEEDS FROM SALE OF BONDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES & ADDITIONS	<u>910,400</u>	<u>399,221</u>	<u>31,893</u>	<u>15,055</u>	<u>77,900</u>	<u>42,130</u>
APPROPRIATION	1,175,037	389,972	148,464	0	105,701	34,490
NON EXPENSE APPROPRIATION						
EXPENDITURES AND TRANSFERS	1,175,037	389,972	148,464	0	105,701	34,490
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(264,637)	9,249	(116,571)	15,055	(27,801)	7,640
BEGINNING BALANCE, JANUARY 1	(560,127)	201,647	116,571	45,813	(1,522,503)	103,554
ENDING BALANCE, DECEMBER 31	(\$824,764)	\$210,896	\$0	\$60,868	(\$1,550,304)	\$111,194

	KISHWAUKEE HARRISON #2	TOTAL INDUSTRIAL TIF DISTRICTS	TOTAL ALL TIF DISTRICTS
REVENUES			
PROPERTY TAXES			
SPECIAL DISTRICTS	\$0	\$1,329,642	\$3,396,117
LESS, UNCOLLECTIBLE TAXES	<u>0</u>	<u>13,296</u>	<u>33,959</u>
NET TAX LEVY	0	1,316,346	3,362,157
REVENUE, RENTS & INTEREST	9	8,667	27,614
OTHER REVENUE	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	9	1,325,012	3,389,771
OTHER ADDITIONS			
TRANSFERS	0	151,596	151,596
PROCEEDS FROM SALE OF BONDS	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES & ADDITIONS	<u>9</u>	<u>1,476,608</u>	<u>3,541,367</u>
APPROPRIATION	0	1,853,664	4,622,532
NON EXPENSE APPROPRIATION			
EXPENDITURES AND TRANSFERS	0	1,853,664	4,622,532
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	9	(377,056)	(1,081,165)
BEGINNING BALANCE, JANUARY 1	630	(1,614,415)	(7,950,103)
ENDING BALANCE, DECEMBER 31	\$639	(\$1,991,471)	(\$9,031,268)

**CITY OF ROCKFORD, ILLINOIS  
2017 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	AUDITING	HEALTH INSURANCE	ELIMINATIONS	TOTAL
PROPERTY TAXES				\$1,753,657			\$3,245,198			\$132,737			\$5,131,592
LESS, UNCOLLECTIBLE TAXES				<u>17,537</u>			<u>32,452</u>			<u>1,327</u>			<u>51,316</u>
NET TAX LEVY				1,736,120			3,212,746			131,410			5,080,276
TAX LEVY REIMBURSEMENTS				<u>0</u>					<u>0</u>			<u>\$0</u>	<u>0</u>
PROPERTY TAXES PRIOR ADJUST				1,736,120			3,212,746	0	0	131,410		0	5,080,276
LESS, PROVISION FOR ACCTG INT				0									0
LESS, TAX CAP EFFECTS				<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
TOTAL PROPERTY TAXES				1,736,120			3,212,746	0	0	131,410		0	5,080,276
INTERGOVERNMENTAL						\$842,453	321,000						1,163,453
SERVICE CHARGES	\$3,536,115	\$3,275,860	\$459,330	1,173,800	\$3,721,263							304,150	11,862,218
FINES AND PENALTIES													
RENTS AND INTEREST	20,000	5,000					10,000	15,000	15,000		\$103,900		168,900
OTHER REVENUE											3,555,600		3,555,600
RESTRICTED RECEIPTS													
MISCELLANEOUS	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>115,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>130,000</u>
TOTAL REVENUES	3,556,115	3,295,860	459,330	3,024,920	3,721,263	842,453	3,543,746	15,000	15,000	131,410	3,659,500	304,150	21,960,447
OTHER ADDITIONS													
TRANSFERS	<u>24,563</u>	<u>0</u>	<u>0</u>			<u>4,867,043</u>	<u>3,528,064</u>	<u>169,740</u>	<u>2,903,471</u>	<u>51,901</u>	<u>17,032,548</u>	<u>1,171,900</u>	<u>27,405,430</u>
TOTAL REVENUES & ADDITIONS	<u>3,580,678</u>	<u>3,295,860</u>	<u>459,330</u>	<u>3,024,920</u>	<u>3,721,263</u>	<u>5,709,496</u>	<u>7,071,810</u>	<u>184,740</u>	<u>2,918,471</u>	<u>183,311</u>	<u>20,692,048</u>	<u>1,476,050</u>	<u>49,365,877</u>
APPROPRIATION	<u>3,410,193</u>	<u>3,223,242</u>	<u>459,328</u>	<u>2,972,750</u>	<u>3,523,053</u>	<u>5,709,496</u>	<u>7,061,810</u>	<u>170,840</u>	<u>2,900,750</u>	<u>183,311</u>	<u>22,467,545</u>	<u>1,476,050</u>	<u>50,606,268</u>
AND TRANSFERS	<u>3,410,193</u>	<u>3,223,242</u>	<u>459,328</u>	<u>2,972,750</u>	<u>3,523,053</u>	<u>5,709,496</u>	<u>7,061,810</u>	<u>170,840</u>	<u>2,900,750</u>	<u>183,311</u>	<u>22,467,545</u>	<u>1,476,050</u>	<u>50,606,268</u>
PROJECTED EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	170,485	72,618	2	52,170	198,209	0	10,000	13,900	17,721	0	(1,775,497)		(1,240,391)
BEGINNING BALANCE, JANUARY 1	467,816	176,821	329,691	(8,662,954)	1,565,481	(155,801)	67,468	497,291	1,269,769	44	7,392,367		2,947,993
ADJUSTMENT FOR NON-RECURRING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
ENDING BALANCE, DECEMBER 31	<u>\$638,301</u>	<u>\$249,439</u>	<u>\$329,693</u>	<u>(\$8,610,784)</u>	<u>\$1,763,690</u>	<u>(\$155,801)</u>	<u>\$77,468</u>	<u>\$511,191</u>	<u>\$1,287,490</u>	<u>\$44</u>	<u>\$5,616,870</u>		<u>\$1,707,602</u>

**CITY OF ROCKFORD, ILLINOIS  
2017 BUDGET  
PROPRIETARY, FIDUCIARY, DEBT SERVICE FUND TYPES**

	PROPRIETARY			FIDUCIARY			DEBT SERVICE		
	<u>WATER</u>	<u>PARKING</u>	<u>TOTAL</u>	<u>POLICE</u>	<u>FIRE</u>	<u>TOTAL</u>	<u>DEBT SERVICE</u>	<u>CAPITAL REPLACEMENT</u>	<u>TOTAL</u>
<u>REVENUES</u>									
PROPERTY TAXES									
CITY WIDE							\$14,633,691		\$14,633,691
TAXABLE BONDS							1,582,494		1,582,494
LESS, PROVISION FOR ABATEMENT							11,169,907		11,169,907
LESS, PROVISION FOR UNCOLLECTABLE TAXES							<u>50,463</u>		<u>50,463</u>
NET TAX LEVY							4,995,815		4,995,815
TAX LEVY REIMBURSEMENTS									
TOTAL PROPERTY TAXES							4,995,815		4,995,815
INTERGOVERNMENTAL							460,000	1,300,000	1,760,000
SERVICE CHARGES	\$28,199,000		\$28,199,000						
FINES AND PENALTIES		\$534,000	534,000						
REVENUE, RENTS & INTEREST	200,000	1,790,200	1,990,200	\$5,350,000	\$4,800,000	\$10,150,000			
FAIR VALUE ADJUSTMENT				5,000,000	2,000,000	7,000,000			
OTHER REVENUE								50,000	50,000
MEMBER CONTRIBUTIONS				2,029,200	1,885,900	3,915,100			
MISCELLANEOUS	<u>92,000</u>	<u>0</u>	<u>92,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
TOTAL REVENUES	<u>28,491,000</u>	<u>2,324,200</u>	<u>30,815,200</u>	<u>12,379,200</u>	<u>8,685,900</u>	<u>21,065,100</u>	<u>5,455,815</u>	<u>1,350,000</u>	<u>6,805,815</u>
OTHER ADDITIONS									
TRANSFERS	<u>111,450</u>	<u>49,600</u>	<u>161,050</u>	<u>7,884,439</u>	<u>8,261,375</u>	<u>16,145,814</u>	<u>5,371,135</u>	<u>1,906,982</u>	<u>7,278,117</u>
TOTAL REVENUES & ADDITIONS	<u>28,602,450</u>	<u>2,373,800</u>	<u>30,976,250</u>	<u>20,263,639</u>	<u>16,947,275</u>	<u>37,210,914</u>	<u>10,826,950</u>	<u>3,256,982</u>	<u>14,083,932</u>
APPROPRIATION	25,255,383	2,679,597	27,934,980	16,933,904	17,715,139	34,649,043	10,826,949	3,756,982	14,583,931
NON-APPROPRIATION EXPENSES									
LEGAL REQUIREMENT FOR DEBT SERVICE							5,338,772		5,338,772
PROJECTED EXPENDITURES AND TRANSFERS	<u>25,255,383</u>	<u>2,679,597</u>	<u>27,934,980</u>	<u>16,933,904</u>	<u>17,715,139</u>	<u>34,649,043</u>	<u>16,165,721</u>	<u>3,756,982</u>	<u>19,922,703</u>
PROJECTED EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	3,347,067	(305,797)	3,041,270	3,329,735	(767,864)	2,561,871	(5,338,771)	(500,000)	(5,838,771)
BEGINNING BALANCE, JANUARY 1	141,835,111	8,542,082	150,377,193	171,604,939	146,002,842	317,607,781	10,183,054	1,442,203	11,625,257
ENDING BALANCE, DECEMBER 31	<u>\$145,182,178</u>	<u>\$8,236,285</u>	<u>\$153,418,463</u>	<u>\$174,934,674</u>	<u>\$145,234,978</u>	<u>\$320,169,652</u>	<u>\$4,844,283</u>	<u>\$942,203</u>	<u>\$5,786,486</u>

CITY OF ROCKFORD, ILLINOIS  
2017 BUDGET  
DEBT SERVICE 2016-2022

REVENUES	2016	2017	2018	2019	2020	2021	2022
PT TAXES-CITY	\$4,893,840	\$5,046,278	\$5,535,370	\$5,475,029	\$5,253,382	\$5,075,326	\$4,483,393
UNCOLLECTIBLE	(48,938)	(50,463)	(55,354)	(54,750)	(52,534)	(50,753)	(44,834)
	4,844,902	4,995,815	5,480,016	5,420,279	5,200,848	5,024,573	4,438,559
ABATEMENTS-EXEMPT							
TIF DISTRICTS	2,966,072	1,789,690	961,862	829,668	506,318	485,631	494,756
WATER	5,563,868	5,338,772	3,583,188	3,576,663	3,514,844	3,524,981	3,528,156
SALES TAX	416,500	0	0	0	0	0	0
REDEVELOPMENT/TOURISM	832,500	604,763	0	0	0	0	0
OTHER	824,975	1,854,188	1,851,988	1,634,175	1,629,650	1,633,212	1,629,406
	10,603,915	9,587,413	6,397,038	6,040,506	5,650,812	5,643,824	5,652,318
ABATEMENTS-TAXABLE							
TIF DISTRICTS	350,852	203,375	247,137	288,212	276,612	264,775	277,650
SALES TAX	330,750	315,375	0	0	0	0	0
REDEVELOPMENT	441,868	891,868	893,693	894,230	893,480	1,229,868	1,226,363
PARKING	176,875	171,875	166,875	161,675	156,475	176,125	169,437
OTHER	0	0	0	0	0	0	0
	1,300,345	1,582,493	1,307,705	1,344,117	1,326,567	1,670,768	1,673,450
TOTAL REVENUES	16,749,162	16,165,721	13,184,759	12,804,902	12,178,227	12,339,165	11,764,327
DEBT SERVICE							
2004 2,200,000 WATER ALT	239,775	0	0	0	0	0	0
2005 2,200,000 WATER ALT	233,030	0	0	0	0	0	0
2006 \$15,000,000 WATER ALT	1,192,375	0	0	0	0	0	0
2006 2,500,000 HOPE 6 TIF	251,500	0	0	0	0	0	0
2007 6,300,000 METRO CENTER	467,175	465,175	467,775	469,450	465,425	465,987	465,931
2007 6,865,000 CORONADO REFUND	952,500	949,313	0	0	0	0	0
2007 1,100,000 PRESTON CENTRAL TIF	85,112	0	0	0	0	0	0
2007 1,100,000 NW SEWER ALT	416,500	0	0	0	0	0	0
2007 3,500,000 LIBRARY ALT	237,800	0	0	0	0	0	0
2007 3,500,000 WATER	272,669	182,263	283,188	274,788	266,188	257,388	248,188
2008 9,000,000 WATER	704,125	712,125	719,125	700,125	680,531	685,343	688,468
2008 1,100,000 GLOBAL PARK #1TIF	328,000	416,000	0	0	0	0	0
2008 200,000 JACKSON SCHOOL TIF	27,000	26,000	0	0	0	0	0
2008 1,850,000 PARKING ALT	176,875	171,875	166,875	161,675	156,475	176,125	169,437
2009 350,000 RIVER NORTH TIF	41,175	0	0	0	0	0	0
2009 1,300,000 MAIN WHITMAN TIF	113,537	0	0	0	0	0	0
2009 950,000 TAX GLOBAL TRADE #1 TIF	85,575	82,900	80,225	127,550	122,200	116,800	111,300
2009 8,065,000 TAX METRO REFUNDING	441,868	891,868	893,693	894,230	893,480	1,229,868	1,226,363
2009 4,325,000 WATER REFUND	240,538	243,225	0	0	0	0	0
2009 1,350,000 SPRINGFIELD CORNERS TIF	123,850	120,475	166,912	160,662	154,412	147,975	166,350
2009 350,000 RIVER TIF	37,875	36,750	35,562	34,312	33,062	31,775	55,450
2010 3,400,000 WATER	246,875	242,375	237,875	233,000	228,125	223,250	268,000
40.8 IEPA WATER	2,434,481	2,435,097	2,438,437	2,438,437	2,438,437	2,438,438	2,438,436
2012 930,000 SPRINGFIELD CORNERS TIF REFUNDING	111,350	114,350	112,250	125,150	127,750	0	0
2014 5,420,000 FIRE STATION 3	381,444	380,144	383,694	381,944	385,044	382,844	380,494
2014 1,850,000 SWTIF REFUNDING	338,550	344,550	345,100	355,350	0	0	0
2014 1,648,811 GLOBAL TRADE PARK TIF REFUNDING	382,676	368,677	404,509	0	0	0	0
2014 1,251,890 NORTH MAINT TIF REFUNDING	178,523	172,523	166,841	140,150	141,400	132,500	128,750
2014 413,762 LINCOLNWOOD 2 TIF REFUNDING	63,514	60,981	59,241	56,824	80,382	76,341	0
2014 1,487,043 SPRINGFIELD CORNERS TIF REFUNDING	197,773	190,176	205,621	202,484	221,703	210,926	252,350
2014 1,390,547 RIVER OAKS TIF REFUNDING	298,144	306,224	307,157	313,944	0	0	0
2014 1,306,421 GARRISON TIF REFUNDING	141,427	136,363	132,881	128,048	175,165	167,082	259,400
2014 272,227 LINCOLNWOOD TIF REFUNDING	84,842	112,156	0	0	0	0	0
2014 3,005,000 CIP REFUNDING	840,000	0	0	0	0	0	0
2014 2,445,000 CIP REFUNDING	918,250	871,500	0	0	0	0	0
2014 935,000 SRED	322,950	306,750	0	0	0	0	0
2014 12,900,000 METRO REFUNDING	1,265,510	1,267,910	1,262,660	1,264,791	1,266,585	1,265,060	1,265,060
2015 16.52 GOBA	645,863	823,375	656,688	664,338	671,763	683,963	0
2015 6.315 PARKING	1,228,137	443,738	446,388	443,738	445,938	447,838	444,438
2016 .65 GOBA PARKING	0	49,042	49,181	49,097	49,076	49,202	49,044
2016 GOBA GEOPOLICE	0	1,114,383	1,117,544	1,115,628	1,115,149	1,118,023	1,114,431
2016 1.625 GOBA HOPE 6 TIF	0	255,700	246,800	238,000	253,750	243,250	237,750
2016 .705 GOBA PRESTON CENTRAL TIF	0	77,656	76,656	75,656	98,156	94,406	90,656
2016 1.81 LGOBA LIBRARY	0	225,588	217,488	239,488	230,738	221,988	213,238
2016 .304 GOBA RIVER NORTH TIF	0	38,229	37,551	35,186	34,014	32,853	31,709
2016 .956 GOBA MAIN WHITMAN TIF	0	89,765	88,843	84,608	82,030	79,440	126,835
2016 GOBAR WATER REFUNDING	0	1,440,500	1,378,000	1,396,250	1,361,250	1,360,500	1,332,250
	\$16,749,162	\$16,165,721	\$13,184,759	\$12,804,902	\$12,178,227	\$12,339,165	\$11,764,327
	0	0	0	0	0	0	0

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)

<u>FUND</u>	<u>2014</u> <u>ACTUAL</u>	<u>FINAL LEVY</u> <u>2015</u>	<u>2016-2015</u> <u>CHANGE</u>	<u>EST FINAL</u> <u>2016</u>	<u>2016</u> <u>RATES</u>
<b>TAX LEVIES FOR OPERATIONS</b>					
<b>GENERAL FUND</b>					
CORPORATE	6,352,616	\$6,222,966	51,241	\$6,274,207	0.4419
POLICE PROTECTION	8,712,160	8,535,390	69,237	8,604,627	0.6060
POLICE PENSION	4,666,813	5,340,527	1,580,912	6,921,439	0.4875
SCHOOL CROSSING	62,437	62,432	568	63,000	0.0044
FIRE PROTECTION	8,712,160	8,535,390	69,237	8,604,627	0.6060
FIRE PENSION	5,050,149	5,888,069	1,217,706	7,105,775	0.5005
FIRE PENSION-93-69	582,263	361,606	(155)	361,451	0.0255
JUDGMENTS	3,490,672	3,875,633	(2,675,633)	1,200,000	0.0845
STREET & BRIDGE	<u>1,451,539</u>	<u>1,422,089</u>	<u>12,016</u>	<u>1,434,105</u>	<u>0.1010</u>
<b>TOTAL GENERAL FUND</b>	<b>39,080,808</b>	<b>40,244,102</b>	<b>325,129</b>	<b>40,569,231</b>	<b>2.8573</b>
SANITATION	36,301	35,695	(35,695)	0	0.0000
SANITARIUM	161,175	161,404	(21,404)	140,000	0.0099
LIBRARY	7,030,000	7,030,000	66,000	7,096,000	0.4998
LIBRARY-MAINTENANCE	300,000	300,000	(16,000)	284,000	0.0200
IMRF PENSION	3,258,348	3,356,104	(138,133)	3,217,971	0.2266
UNEMPLOYMENT TAX	145,203	145,885	(10,417)	135,468	0.0095
WORKMEN'S COMPENSATION	2,465,541	2,465,201	124,686	2,589,887	0.1824
AUDITING	<u>185,859</u>	<u>186,236</u>	<u>(2,925)</u>	<u>183,311</u>	<u>0.0129</u>
LEVIES-OPERATIONS	<u>52,663,235</u>	<u>53,924,627</u>	<u>291,241</u>	<u>54,215,868</u>	<u>3.8184</u>
LEVIES DEBT SERVICE		46,594,627			3.2947
EXISTING DEBT	3,431,139	2,597,200	(1,725,700)	871,500	0.0614
LEVIES DEBT SERVICE	<u>3,431,139</u>	<u>2,597,200</u>	<u>(1,725,700)</u>	<u>871,500</u>	<u>0.0614</u>
<b>TOTAL TAX LEVIES</b>	<b><u>48,764,374</u></b>	<b><u>56,521,827</u></b>	<b><u>(1,434,459)</u></b>	<b><u>55,087,368</u></b>	<b><u>3.8798</u></b>
LESS, TOWNSHIP ROAD AND BRIDGE	947,685	928,822	(18,863)	927,094	0.0653
<b>CITY ONLY (NO LIBRARY)</b>					<b>3.2947</b>
ESTIMATED TC EXTENSION	43,803,287	45,304,199		45,547,323	0.0342
TAX EXTENSION LIMIT (CAP) NOT CAPPED	43,845,708	44,304,199		45,055,262	
				<b>52,927,323</b>	
<b>CITY TAX RATE</b>					
OPERATIONS	3.0568	3.2453			
DEBT SERVICE	<u>0.2363</u>	<u>0.1846</u>			
<b>CITY TAX RATE</b>	<b><u>3.2931</u></b>	<b><u>3.4299</u></b>			
<b>EQUALIZED ASSESSED VALUATION</b>	1,452,026,645 0.0688	\$1,407,127,283 (0.0309)			

CITY OF ROCKFORD, ILLINOIS  
2017 BUDGET  
SCHEDULE OF TRANSFERS AND PURCHASE OF SERVICES

TRANSFER FROM	TRANSFER TO									
	GENERAL	CAPITAL PROJECT	PROPERTY	EQUIPMENT	STORES	WATER	POLICE PENSION	FIRE PENSION	IMRF PENSION	
GENERAL			2,500,000	2,318,940	2,382,160					
GENERAL-TRAFFIC						163,920				
INFO TECHNOLOGY	38,300			50,040	500				79,841	
911 COMM									752,890	
MOTOR FUEL TAX	2,500,000		1,443,700							
CAPITAL PROJECT	489,060			87,995	41,750				269,755	
PARKING	195,337			142,660	21,240	22,720			31,675	
SANITATION	5,242,445									
PW BLDG MT	128,900			25,910	71,080	45,450			118,716	
PW EQUIP MT	65,300			129,570	32,600	40,900			125,035	
PW STORES	24,700			12,960	4,190				48,379	
WATER	2,434,347			425,795	542,130	186,340			817,227	
BLOCK GRANT	884,246			31,770	2,690				71,580	
REDEVELOPMENT	83,400			222,300						
TOURISM/PROMOTION	1,800									
TIF-RIVER EAST										
TIF-SOUTH ROCKFORD										
TIF-LINCOLNWOOD #1										
TIF-LINCOLNWOOD #2										
TIF-SPRINGFIELD CORNERS										
TIF-NORTH MAIN										
TIF-RKFD GLOBAL PARK 1	128,100									
TIF-RKFD GLOBAL PARK 3										
TIF-RIVER OAKS										
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					177,660				815,218	
RMAP	12,600								163,910	
LIBRARY									725,365	
POLICE PENSION	86,881									
FIRE PENSION	83,988									
IMRF PENSION	3,538,971									
WK COMP-PERS	98,500									
HEALTH	163,240			113,700						
UNEMPLOYMENT INS	135,468									
WORK COMP	2,589,887									
AUDITING	127,961									
JUDGMENTS	451,720									
	<u>19,560,151</u>		<u>3,943,700</u>	<u>3,561,640</u>	<u>3,276,000</u>	<u>459,330</u>	<u>92,000</u>	<u>7,884,439</u>	<u>8,625,745</u>	<u>7,065,592</u>

CITY OF ROCKFORD, ILLINOIS  
2017 BUDGET  
SCHEDULE OF TRANSFERS AND PURCHASE OF SERVICES

TRANSFER FROM	HEALTH INSURANCE	UNEMPLOY INSURANCE	WORK COMP	AUDITING	INFO TECH	RISK MGMT	DEBT SERVICE	CAPITAL REPLACEMENT	TIF-GLOBAL TP2	TIF-EAST RIVER	TIF-S ROCKFORD	911 COMM	MVPS	TOTAL
GENERAL	11,979,928	135,828	2,586,222	131,410	2,514,599	1,736,120	613,500	1,906,982				4,867,043	237,565	53,722,402
GENERAL-TRAFFIC													49,600	49,600
INFO TECHNOLOGY	81,796	900	1,154			7,350							3,060	262,941
911 COMM	778,076	9,540	10,889	1,425	39,410	33,330								1,625,560
MOTOR FUEL TAX														3,943,700
CAPITAL PROJECT	322,504	3,852	14,806	7,500	52,550	499,940							13,097	1,802,809
PARKING	48,546	540	4,965	600		7,870	330,612						2,232	808,997
SANITATION				650										5,243,095
PW BLDG MT	193,804	1,980	26,284	700	20,310	161,750								794,884
PW EQUIP MT	159,484	1,620	30,419	800	13,890	14,270								613,888
PW STORES	41,808	720	700	100	17,770	1,080								152,407
WATER	978,588	11,340	182,195	7,500	277,410	331,100							612	6,194,584
BLOCK GRANT	90,584	1,080	4,465	5,800	43,040	15,860							3,672	1,154,787
REDEVELOPMENT				910			3,937,641							4,244,251
TOURISM/PROMOTI														1,800
TIF-RIVER EAST							36,750							36,750
TIF-SOUTH ROCKFO							306,750							306,750
TIF-LINCOLNWOOD :							112,156							112,156
TIF-LINCOLNWOOD :							60,981							60,981
TIF-SPRINGFIELD CO							425,001							425,001
TIF-NORTH MAIN							172,523							172,523
TIF-RKFD GLOBAL PA							867,577							995,677
TIF-RKFD GLOBAL PA									151,596					151,596
TIF-RIVER OAKS							306,224							306,224
TIF-GARRISON							136,363							136,363
TIF-HOPE 6							268,625							268,625
TIF-STATE ALPINE														20,000
TIF-RIVER NORTH							40,138							40,138
TIF-MAIN WHITMAN							94,875							94,875
TIF-JACKSON SCHOC							26,000							41,000
TIF-PRESTON CENTR							82,863							82,863
TIF-MULFORD STATE														20,000
HUMAN SERVICES	1,226,836		29,720	12,300	347,642	116,480								2,725,856
RMAP	158,964	2,340	2,371	1,900	38,780	2,410							9,672	392,947
LIBRARY			17,303	10,000			244,000						10,000	1,006,668
POLICE PENSION														86,881
FIRE PENSION														83,988
IMRF PENSION				300										3,539,271
WK COMP-PERS														98,500
HEALTH				900										277,840
UNEMPLOYMENT IN				1,100										136,568
WORK COMP				250										2,590,137
AUDITING														127,961
JUDGMENTS														451,720
	<u>16,060,918</u>	<u>169,740</u>	<u>2,911,493</u>	<u>184,145</u>	<u>3,365,401</u>	<u>2,927,560</u>	<u>8,062,579</u>	<u>1,906,982</u>	<u>151,596</u>	<u>0</u>	<u>0</u>	<u>4,867,043</u>	<u>329,510</u>	<u>95,405,564</u>

CITY OF ROCKFORD, ILLINOIS  
2016 RESULTS OF OPERATIONS (UNAUDITED)  
2017 BUDGET

<u>FUND</u>	BEGINNING BALANCE <u>1/1/16</u>	<u>REVENUES</u>	EXPENDITURES <u>EXPENSES</u>	EXCESS (DEFICIT)	ENDING BALANCE <u>12/31/16</u>
GENERAL-OPERATING	\$37,675,349	132,415,654	135,100,575	(\$2,684,921)	\$34,990,428
SPECIAL REVENUE					
MOTOR FUEL TAX	8,022,630	3,932,484	6,666,739	(2,734,256)	5,288,374
SANITATION	4,266,523	12,828,000	14,398,828	(1,570,827)	2,695,696
COMMUNITY DEVELOPMENT	267,586	7,240,745	4,328,115	2,912,630	3,180,216
REDEVELOPMENT TAX	1,394,351	5,293,776	5,056,565	237,211	1,631,562
TOURISM PROMOTION TAX	599,165	1,970,534	1,800,727	169,807	768,972
TAX INCREMENT DISTRICTS	(6,381,300)	5,437,009	7,466,039	(2,029,031)	(8,410,331)
HUMAN SERVICES	803,505	17,445,581	14,828,370	2,617,211	3,420,716
TUBERCULOSIS SANITARIUM	216,535	162,582	199,017	(36,435)	180,100
LIBRARY	10,069,963	8,630,051	9,696,895	(1,066,844)	9,003,119
OTB SPECIAL PROJECTS	163,643	85,671	90,000	(4,329)	159,314
RMAP PLANNING	(17,731)	1,611,706	1,456,501	155,205	137,474
DEBT SERVICE	10,177,528	11,194,982	10,986,421	208,560	10,386,088
CAPITAL REPLACEMENT	1,056,621	4,250,033	3,889,218	360,815	1,417,435
CAPITAL PROJECT	3,058,747	58,409,248	44,521,079	13,888,169	16,946,916
ENTERPRISE					
WATER SYSTEM	137,527,484	28,666,268	22,701,565	5,964,702	143,492,186
PARKING SYSTEM	13,840,439	2,165,699	2,823,518	(657,820)	13,182,619
INTERNAL SERVICE					
PUBLIC WORKS PROPERTY	467,816	3,104,694	2,920,588	184,106	651,922
PUBLIC WORKS EQUIPMENT	176,821	3,282,891	3,259,354	23,537	200,358
PUBLIC WORKS CENTRAL STORES	329,691	431,013	424,036	6,977	336,668
911 COMMUNICATIONS	(155,801)	5,769,491	5,720,504	48,987	(106,814)
IMRF PENSION	67,468	6,827,273	6,818,789	8,484	75,952
UNEMPLOYMENT INSURANCE	497,291	187,909	12,918	174,990	672,281
WORKER'S COMPENSATION	1,269,769	3,127,875	2,348,426	779,448	2,049,217
AUDITING	44	153,541	153,585	(44)	0
RISK MANAGEMENT	(8,662,954)	4,242,000	2,996,682	1,245,318	(7,417,636)
INFORMATION TECHNOLOGY	1,565,481	3,380,189	3,503,979	(123,790)	1,441,691
HEALTH INSURANCE	7,392,367	19,413,905	20,691,377	(1,277,473)	6,114,894
PENSION					
POLICE PENSION	177,187,756	10,357,605	15,940,422	(5,582,817)	171,604,939
FIRE PENSION	153,738,199	8,976,723	16,712,081	(7,735,357)	146,002,842

**CITY OF ROCKFORD, IL  
2017 BUDGET  
SUMMARY OF THREE YEAR EXPENSES AND REVENUES**

	<b>2014 ACTUAL REVENUE</b>	<b>2014 ACTUAL EXPENSE</b>	<b>2014 EXCESS (DEFICIT)</b>	<b>2015 ACTUAL REVENUE</b>	<b>2015 ACTUAL EXPENSE</b>	<b>2015 EXCESS (DEFICIT)</b>	<b>2016 ACTUAL REVENUE</b>	<b>2016 ACTUAL EXPENSE</b>	<b>2016 EXCESS (DEFICIT)</b>	<b>2017 BUDGETED REVENUE</b>	<b>2017 BUDGETED EXPENSE</b>	<b>2017 EXCESS (DEFICIT)</b>
GENERAL-OPERATING	130,271,852	129,278,829	993,023	130,929,078	129,228,198	1,700,880	132,415,654	135,100,575	(2,684,921)	135,500,254	135,499,832	422
SPECIAL REVENUE												
MOTOR FUEL TAX	5,093,264	1,226,292	3,866,972	3,744,420	6,679,787	(2,935,367)	3,932,484	6,666,739	(2,734,256)	4,020,000	4,020,000	-
SANITATION	11,529,658	12,345,112	(815,454)	12,496,025	12,017,562	478,463	12,828,000	14,398,828	(1,570,827)	12,136,350	14,292,295	(2,155,945)
COMMUNITY DEVELOPMENT	3,226,369	3,310,084	(83,715)	4,651,226	5,559,262	(908,036)	7,240,745	4,328,115	2,912,630	3,050,979	4,155,672	(1,104,693)
REDEVELOPMENT TAX	4,415,361	3,866,469	548,892	5,062,690	3,672,490	1,390,200	5,293,776	5,056,565	237,211	4,988,000	5,769,764	(781,764)
TOURISM PROMOTION TAX	1,866,547	1,735,089	131,458	1,888,311	1,863,859	24,452	1,970,534	1,800,727	169,807	1,751,000	1,502,400	248,600
TAX INCREMENT DISTRICTS	4,823,559	5,642,093	(818,534)	5,693,346	6,104,460	(411,114)	5,437,009	7,466,039	(2,029,031)	3,120,397	4,622,532	(1,502,135)
HUMAN SERVICES	16,827,446	16,031,832	795,614	12,678,676	14,856,202	(2,177,526)	17,445,581	14,828,370	2,617,211	-	-	-
TUBERCULOSIS SANITARIUM	164,217	120,269	43,948	162,986	105,189	57,797	162,582	199,017	(36,435)	151,544	150,000	1,544
LIBRARY	8,773,286	7,966,285	807,001	8,858,080	7,930,490	927,590	8,630,051	9,696,895	(1,066,844)	8,684,890	8,684,890	-
OTB SPECIAL PROJECTS	97,821	90,000	7,821	86,247	70,000	16,247	85,671	90,000	(4,329)	89,500	89,500	-
RMAP PLANNING	1,179,992	1,130,464	49,528	990,609	1,158,354	(167,745)	1,611,706	1,456,501	155,205	1,512,097	1,510,700	1,397
DEBT SERVICE	10,728,509	10,728,509	-	16,031,341	12,373,130	3,658,211	11,194,982	10,986,421	208,560	-	8,444,160	(8,444,160)
CAPITAL REPLACEMENT	3,114,058	2,774,652	339,406	3,231,152	3,643,300	(412,148)	4,250,033	3,889,218	360,815	3,256,982	3,756,982	(500,000)
CAPITAL PROJECT	33,979,829	33,979,829	-	40,604,164	55,050,910	(14,446,746)	58,409,248	44,521,079	13,888,169	30,786,158	27,793,700	2,992,458
ENTERPRISE												
WATER SYSTEM	25,302,490	24,213,167	1,089,323	25,089,616	21,719,266	3,370,350	28,666,268	22,701,565	5,964,702	28,602,450	25,255,383	3,347,067
PARKING SYSTEM	2,216,358	2,127,657	88,701	8,176,453	3,330,797	4,845,656	2,165,699	2,823,518	(657,820)	2,373,800	2,679,597	(305,797)
INTERNAL SERVICE												
PUBLIC WORKS PROPERTY	2,609,902	3,005,481	(395,579)	2,855,353	2,822,519	32,834	3,104,694	2,920,588	184,106	3,580,678	3,410,193	170,485
PUBLIC WORKS EQUIPMENT	3,373,645	3,700,514	(326,869)	2,951,705	3,105,923	(154,218)	3,282,891	3,259,354	23,537	3,295,860	3,223,242	72,618
PUBLIC WORKS CENTRAL STORES	449,744	408,728	41,016	446,096	420,248	25,848	431,013	424,036	6,977	459,330	459,328	2
911 COMMUNICATIONS	5,398,949	5,390,035	8,914	5,400,427	5,393,387	7,040	5,769,491	5,720,504	48,987	5,690,244	5,709,496	(19,252)
IMRF PENSION	6,889,308	6,881,682	7,626	6,553,598	6,575,485	(21,887)	6,827,273	6,818,789	8,484	7,071,810	7,061,810	10,000
UNEMPLOYMENT INSURANCE	185,869	48,728	137,141	183,397	53,878	129,519	187,909	12,918	174,990	183,140	170,840	12,300
WORKER'S COMPENSATION	2,963,789	2,958,365	5,424	2,984,276	343,244	2,641,032	3,127,875	2,348,426	779,448	2,918,471	2,900,750	17,721
AUDITING	197,677	197,420	257	245,017	81,025	163,992	153,541	153,585	(44)	183,311	183,311	-
RISK MANAGEMENT	5,384,364	4,620,416	763,948	3,713,962	3,955,694	(241,732)	4,242,000	2,996,682	1,245,318	3,024,920	2,972,750	52,170
INFORMATION TECHNOLOGY	2,865,743	3,273,557	(407,814)	3,430,711	3,366,673	64,038	3,380,189	3,503,979	(123,790)	3,721,263	3,523,053	198,210
HEALTH INSURANCE	17,271,392	19,723,109	(2,451,717)	19,034,878	19,424,241	(389,363)	19,413,905	20,691,377	(1,277,473)	20,692,048	22,467,545	(1,775,497)
PENSION												
POLICE PENSION	13,953,760	15,231,712	(1,277,952)	14,483,924	13,881,001	602,923	10,357,605	15,940,422	(5,582,817)	20,263,639	16,933,904	3,329,735
FIRE PENSION	19,381,474	16,226,941	3,154,533	13,996,564	16,609,682	(2,613,118)	8,976,723	16,712,081	(7,735,357)	16,947,275	17,715,139	(767,864)
	344,536,232	338,233,320	6,302,912	356,654,328	361,396,256	(4,741,928)	370,995,130	367,512,915	3,482,215	328,056,390	334,958,768	(6,902,378)

**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<br>Investment Pool or other<br>Money Market Securities | Not to exceed 50% of Portfolio |
| g) | Securities purchased for<br>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.

### **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 50<sup>th</sup> 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.

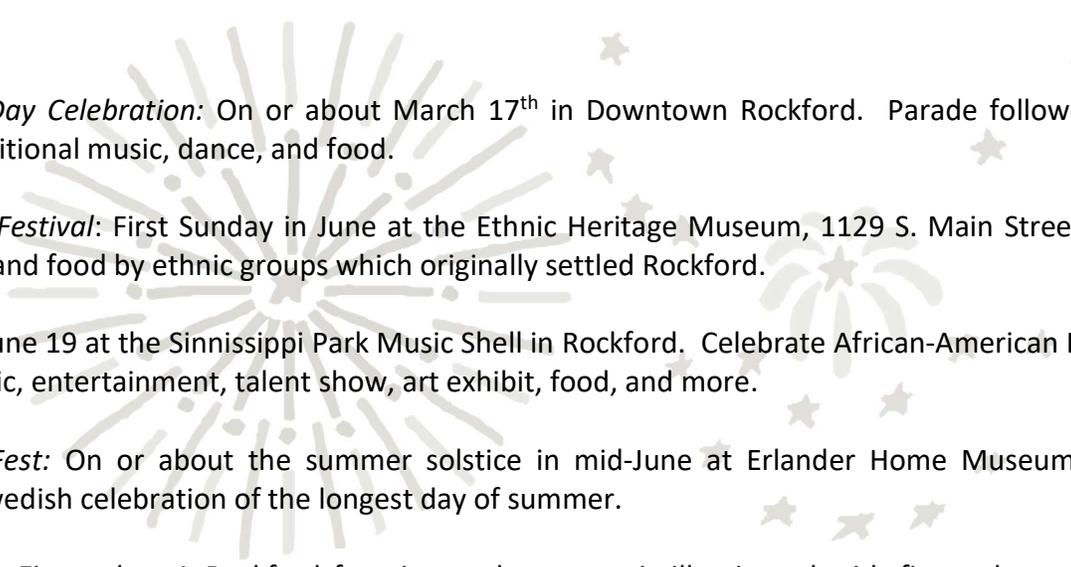
### **Recreation**

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; 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 17<sup>th</sup> 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.

### **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. Since 1951 the highest temperature recorded was 105 degree Fahrenheit on July 7, 2012 while the lowest temperature recorded was minus 27 degrees Fahrenheit on January 31, 1989.

## FACTS AND STATISTICS

- |           |                    |  |  |
|-----------|--------------------|--|--|
| Land Area | 61.08 Square Miles |  |  |
|-----------|--------------------|--|--|
  
- |            |      |         |  |  |  |
|------------|------|---------|--|--|--|
| Population |      |         |  |  |  |
|            | 1970 | 147,370 |  |  |  |
|            | 1980 | 139,712 |  |  |  |
|            | 1990 | 139,426 |  |  |  |
|            | 1998 | 143,656 |  |  |  |
|            | 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  |  |
| 2006                          | \$119,600 | \$203,900 |  |
| 2007                          | \$119,200 | \$201,250 |  |
| 2008                          | \$115,500 | \$183,900 |  |
| 2009                          | \$103,750 | \$157,000 |  |
| 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 |  |
  
- |   |  |                    |  |
|---|--|--------------------|--|
| Educational Attainment (2010)             |  | (25+ Years of Age) |  |
| Less than 9 <sup>th</sup> Grade           |  |                    |  |
|   |  | 6.00%              |  |
| 9 <sup>th</sup> to 12 <sup>th</sup> 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) |          |           |          |
|                                     | City of  | Winnebago | State of |
| Year                                | Rockford | County    | Illinois |
| 2005                                | 8.1%     | 6.4%      | 5.7%     |
| 2006                                | 6.0%     | 5.3%      | 4.5%     |
| 2007                                | 7.0%     | 6.2%      | 5.0%     |
| 2008                                | 10.1%    | 8.9%      | 6.5%     |
| 2009                                | 16.4%    | 15.0%     | 10.1%    |
| 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%     |
  
- |                                       |       |
|---------------------------------------|-------|
| 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
Magic Waters Theme 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
2003	\$2.4519	22.7%
2004	\$2.5529	23.5%
2005	\$2.5772	23.9%
2006	\$2.5683	24.5%
2007	\$2.5172	24.5%
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	25.1%

## 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.

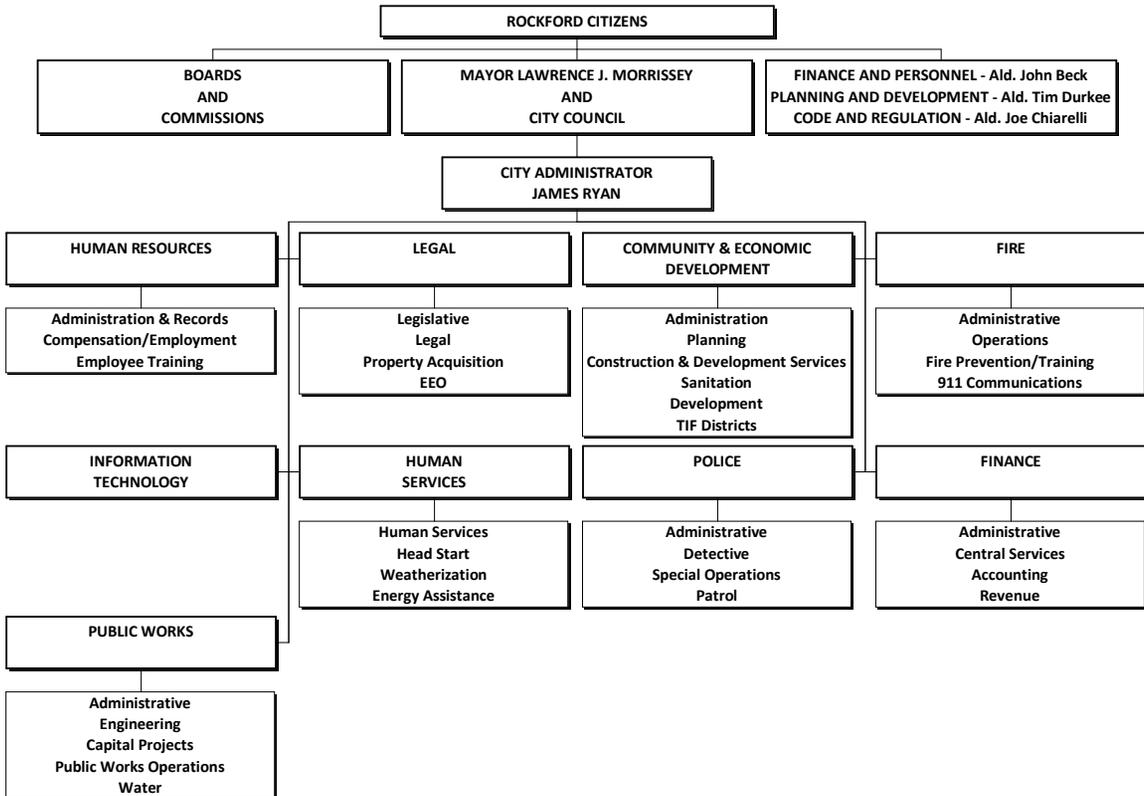
**Transfers In/Out:** A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

**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.

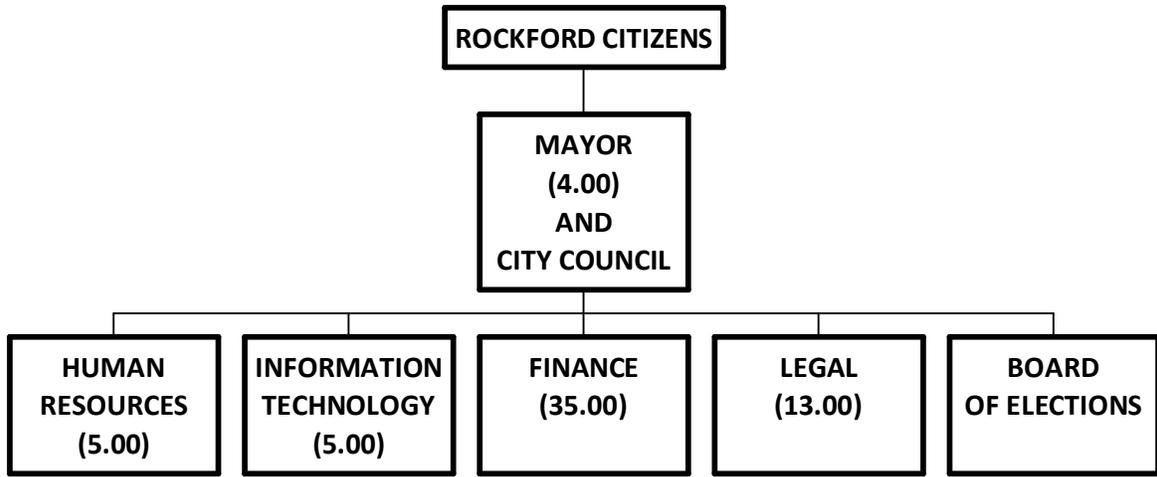
# CITY OF ROCKFORD, ILLINOIS ORGANIZATION CHART



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

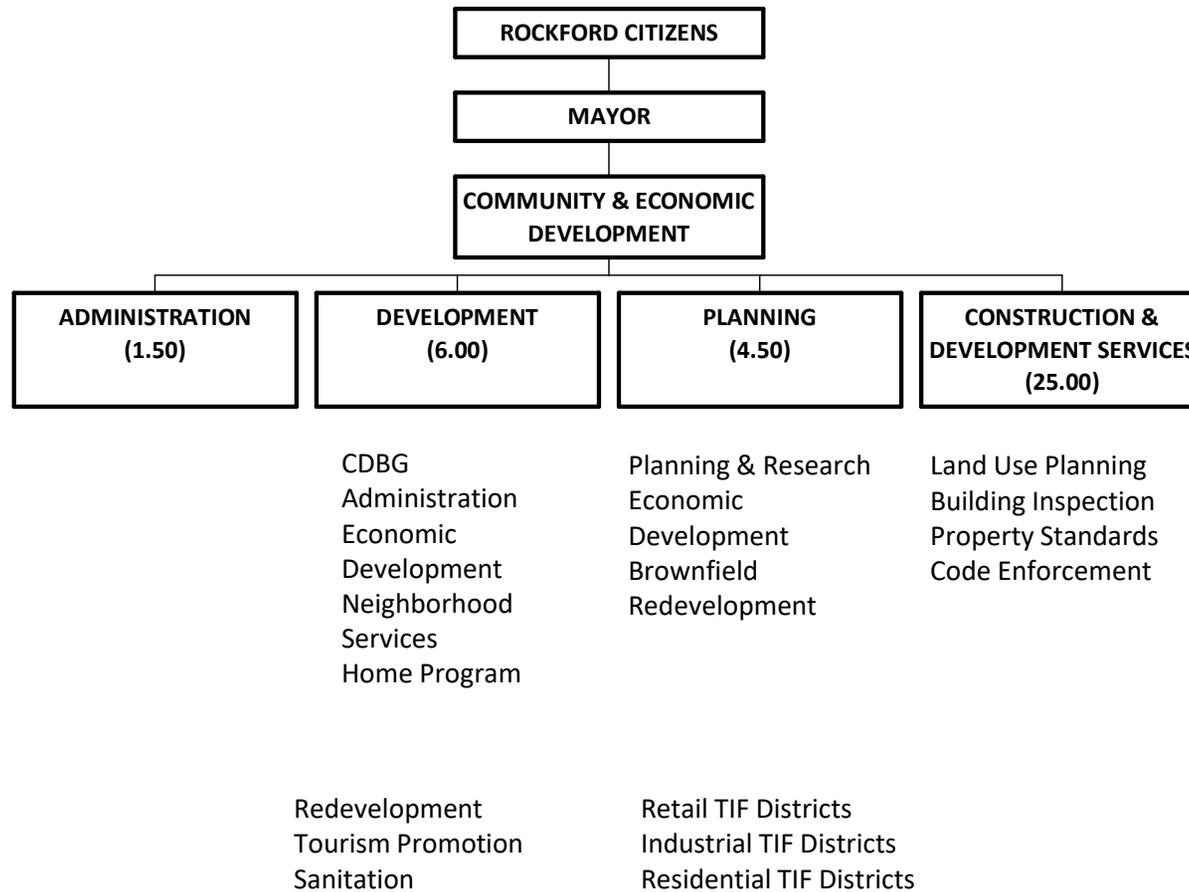


Administration &  
Records  
Compensation &  
Benefits

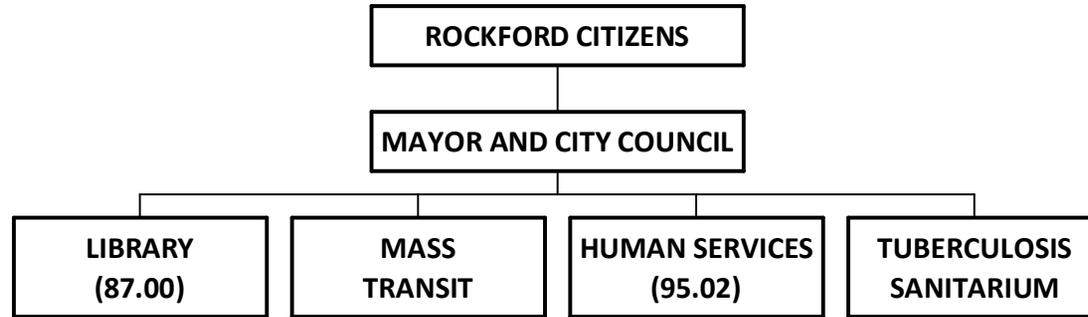
Administration  
Central Services  
Accounting  
Revenue/Pension  
& Investments

Administrative  
Legislative  
Legal Services  
Property Acquisition  
EEO

**62.00 EMPLOYEES**



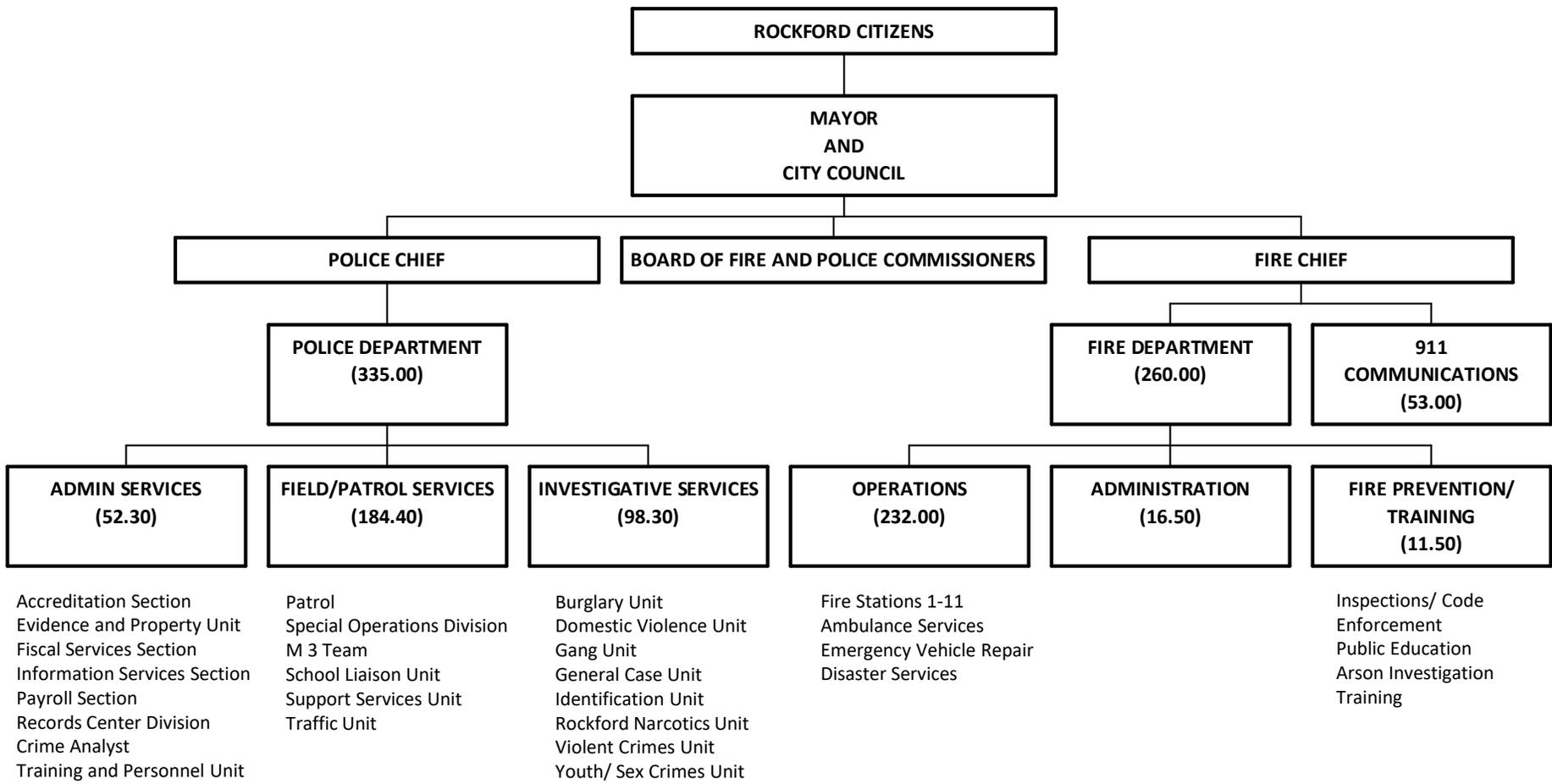
**37.00 EMPLOYEES**



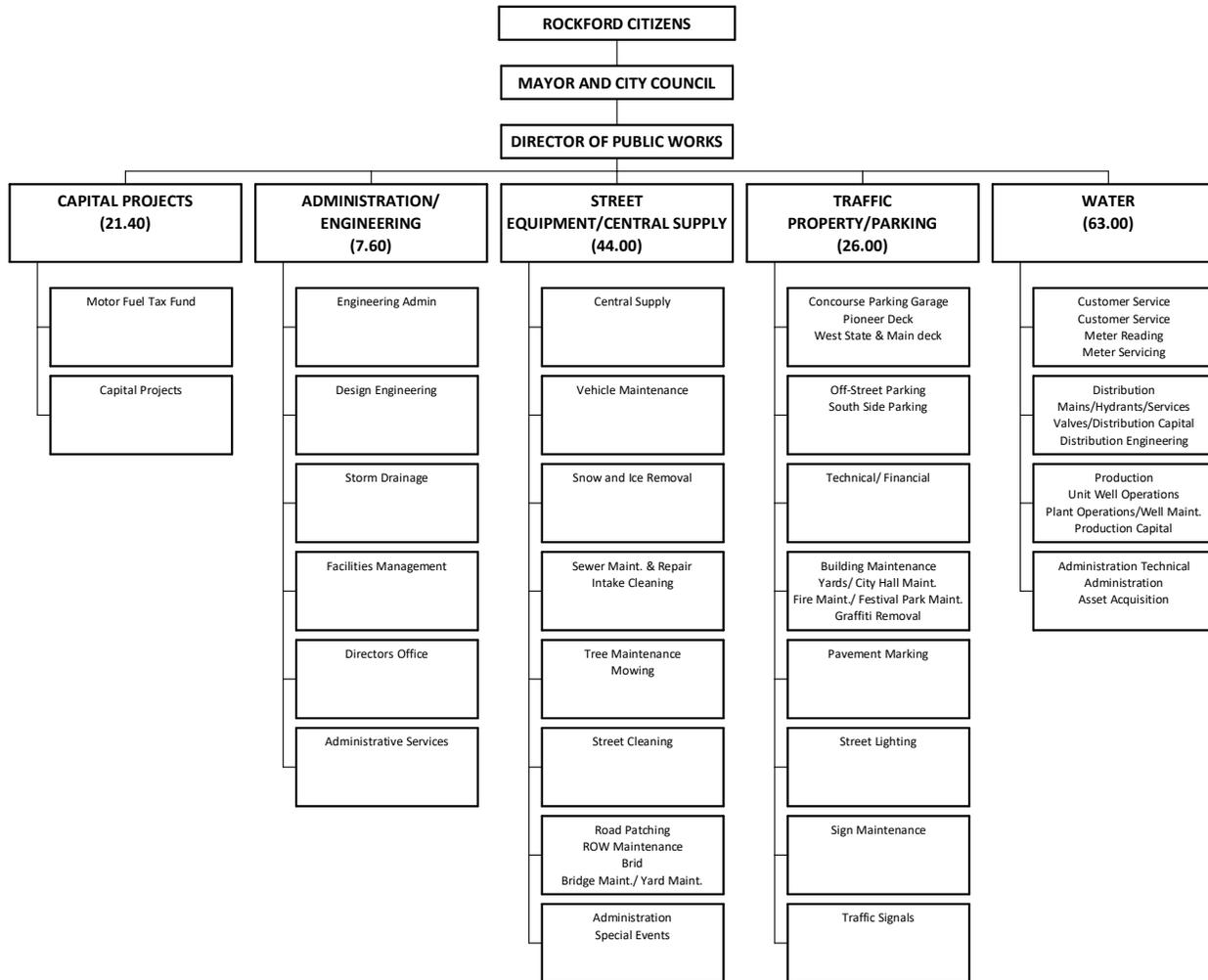
Administration  
 Adult Services  
 Youth Services  
 Extension Service  
 Circulation  
 Technical Processing  
 Building/Grounds Maintenance

Headstart  
 Weatherization/Energy  
 Assistance  
 Community Services

**182.02 EMPLOYEES**



**648.00 EMPLOYEES**



**162.00 EMPLOYEES**

# **NON-OPERATING FUNDS**

**POLICE PENSION**

**FIRE PENSION**

**ILLINOIS MUNICIPAL RETIREMENT FUND**

**HEALTH INSURANCE FUND**

**UNEMPLOYMENT FUND**

**WORKER'S COMPENSATION FUND**

**AUDITING**

**DEBT SERVICE FUND**

**OTB SPECIAL PROJECTS FUND**

**RISK MANAGEMENT FUND**

**RMAP FUND**

**NORTHERN ILLINOIS WORKFORCE ALLIANCE**

**CAPITAL REPLACEMENT FUND**

2016 ROCKFORD BUDGET  
GRAPH AND TABLE INDEX

BUDGET GRAPHS

BUDGET TABLES

<u>Budgetary Unit</u>	<u>Budgetary</u>	<u>Performance</u>	<u>Personnel</u>	<u>Budget Summary</u>	<u>Capital</u>	<u>Performance Related</u>	<u>Financial Forecast</u>
<b><u>I. EXECUTIVE SUMMARY (EX)</u></b>							
Budget Highlights	8,9,10,11,19,36,38,39,40		31,42,43	29	30	19,44	
City Population		16					
Employment			24,28				
Equalized Assessed Valuation	19,31,32					19	
Cash Flow	21,22	19,21			21		
Tax Related	31,32,33,34	17,18,33,34	11,31			19,21	
<b><u>II. LEGISLATIVE &amp; MANAGEMENT (LM)</u></b>							
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	57		58	
BOARD OF ELECTION COMMISSIONERS				60	60	59	
<b><u>III. COMMUNITY DEVELOPMENT (CD)</u></b>							
<b>COMMUNITY DEVELOPMENT</b>							
Administration			61	62			
Planning			64	64			
Construction & Development		69	67	66		68	
CDBG			72	71		73	72
Redevelopment				74			75
Tourism				76			77
Retail TIF Districts				78,79,80,81,82,83,84			84,85,86,87
Industrial TIF Districts				89,90,91			91,92
Residential TIF Districts				93,94,95			95,96
Sanitation		99		97		98	98
<b><u>IV. HUMAN SERVICES (HS)</u></b>							
HUMAN SERVICES		104	102	101		103	103
TUBERCULOSIS SANITARIUM				105			105
MASS TRANSIT				106		106,107	106
LIBRARY			110	109	111		111
<b><u>V. PUBLIC SAFETY (PS)</u></b>							
POLICE DEPARTMENT		115,116	114	113		115,116	
FIRE DEPARTMENT		119,120	118	118		120	
911 COMMUNICATIONS CENTER			122	121		122	122
BOARD OF FIRE & POLICE COMMISSIONERS				123			
<b><u>VI. PUBLIC WORKS (PW)</u></b>							
<b>PUBLIC WORKS DEPARTMENT</b>							
Administration			125	124			
Engineering			128	127		128	
Capital Project Fund			131	131			132
Motor Fuel Tax Fund				133			133
Streets & Sewers		137	136	136		137	
Traffic			139	138			139
Parking System			140	140	141	141	141
Property			143	142	143		144
Equipment			146	145			146
Central Stores			148	147			148
Water System		153	151	150	152	152	152
<b><u>VII. NON-OPERATING FUNDS (NOF)</u></b>							
PENSION FUNDS		156,157		154,155		157	158
IMRF				160			161
HEALTH/UNEMPLOYMENT/WORKERS COMP				162,164,165			163,164,165
AUDITING				166			166
DEBT MANAGEMENT				169			170
OTB SPECIAL PROJECTS				171			171
RISK MANAGEMENT FUND				172			173
WORKFORCE INVESTMENT BOARD			174	174			
RMAP			176	175			
CAPITAL REPLACEMENT				177		178	