

CITY OF ROCK ISLAND



Mayor
Dennis E. Pauley
(2013 - 2017)



1st Ward Alderman
Ivory Deaon Clark
(2013 - 2017)



2nd Ward Alderman
David A. Conroy
(2011 - 2015)



3rd Ward Alderman
Paul Foley
(2009 - 2017)



4th Ward Alderman
Stephen L. Tollenaer
(2011 - 2015)



5th Ward Alderwoman
Kate Hotle
(2013 - 2017)



6th Ward Alderwoman
Joy Murphy
(2011 - 2015)



7th Ward Alderman
Charles Austin III
(2009 - 2017)



ROCK ISLAND

ILLINOIS



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ROCK ISLAND
ILLINOIS

EXECUTIVE SUMMARY

February 18, 2014

Mayor and Members of the City Council:

I am pleased to submit the proposed 2014 budget plan to you for your review and consideration. This proposal includes our recommended plans for public services during the fiscal year that begins April 1, 2014. It also outlines a plan to finance these services. This budget is a nine month budget ending December 31, 2014, which is the City's new yearend. The budget preparation process was triggered by the annual goal setting process you conducted in September. The resulting Strategic Plan for 2014 provides a broad vision of a community that is a desirable place to live and do business. It aspires to preserve its historic character while providing high-quality public services in an era of challenging fiscal realities.

The Strategic Initiatives approved for 2014-2015 are:

1. *Infrastructure*

- a. Adopt an annual edition of the 5 year CIP
- b. Evaluate long-term utility rates that allow continued implementation of utility replacement/rehabilitation plans- 2014
- c. Complete street condition inventory and evaluate bonding to accelerate street improvement program- 10/2014
- d. Complete Building and Facility inventory- 8/2014
- e. Long-term control plan - 2018
- f. Manage Police facility project to completion -in 2015
- g. Policy review – sidewalk program- 2014
- h. Policy review- alley maintenance program- 2014

2. *Financial Stability*

- a. Integrate a review of strategic initiatives into on-going compliance with Council's Fiscal Policy of a balanced budget in the Gen Fund- 2014
- b. Develop incentive program for cost cutting ideas- 9/1/2014
- c. Identify alternative revenue streams
- d. Implement 5-year Strategic Financial Plan – 2015
- e. Benchmark use of current fees and structures with other comparable cities- 2014

3. *Economic Development*

- a. Create a Comprehensive Commercial/Retail Strategy – 7/1/2014
 - Studies within overall strategy:
 1. Blackhawk Corridor- by 12/31/2014
 2. 11th Street- by 7/1/2014
 3. Southwest Corridor – 2014-15
 4. Columbia Park/Illinois 92 – initiate 2014
 5. College Hill District- 2014
 6. Cost of doing business- 2015
- b. Create a Neighborhood Housing Strategy-12/31/ 2014
- c. Create a Comprehensive city-wide Industrial Strategy – 7/1/2014

4. *Redevelopment*

- a. Create a vision for downtown
- b. Identify an acquisition policy and plan for retail development by 7/1/2014
- c. Conduct follow-up implementation in one or more of three targeted redevelopment areas analyzed in 2013
- d. Discussion of options with housing partners by 12/1/2014

5. *High Quality Service Delivery*

- a. Review and revise current performance measures-by 7/1/ 2014
- b. Review all areas covered by current community survey and adjust to fit the strategic plan- by 12/31/2014
- c. Continue implementation and review of new performance measures – 2014-15
- d. Analyze and implement improvements to customer feedback systems
- e. Work on city communications to ensure clear, transparent and accurate facts on city projects and services

The proposed 2014 budget incorporates the Capital Improvement Program, the Community Development Block Grant Program and other City funds. It allocates resources to enable substantial progress on the priorities established by the Mayor and City Council.

The proposed budget includes the following important features:

- 1. This budget is for 9 months as the City adjusts to a new year end of December 31st.
- 2. The budget also includes the first year funding of the Five Year Capital Improvement Plan approved by the City Council. This fiscal year includes \$38,583,348 for capital and infrastructure maintenance projects and a total of \$86,571,342 is planned for the remaining four years. Significant capital and maintenance projects in the 2014 budget include:

Police Facility Construction	\$ 7,729,000
Equipment Purchases	776,788
Water System Improvements	765,000
Underground Combined Sewer Storage Tank	2,090,000
6 th Avenue Relief Sewer	13,240,000
Contract Street Maintenance	1,225,000
Street Improvements	3,871,000
Sewer Improvements	1,573,000
Steel Warehouse Access Road	750,000
Economic Development	1,278,776
	\$ 33,298,564

- 3. Municipal Services will be retained at a high level of quality

4. The CY 2014 budget includes expenditures totaling \$8,852,505 from riverboat gaming revenues. Table 4, in the Miscellaneous Section, details the allocation of funds from gaming and general fund carryover to discretionary projects.

GENERAL FUND

The City's general fund finances many of the core services provided by the City. It includes police and fire protection, street maintenance, sanitation services, as well as the support services such as the finance and general services departments. The 2014 general fund budget is \$29,626,346. This is a reduction of \$6,912,372. However after adjusting for the 9 month short year, this is actually an 8.10% increase from the 2014 fiscal year. This increase is primarily related to Personnel costs which increased 7.74%, again after adjusting for the 9 month year. Police and fire pension employer contributions are based on tax levy, thus no benefit is realized from a short 9 month budget. Services are up 13.22% due to service and maintenance contracts that occur over the summer. Transfers increased almost 60% in order to provide funding for the parks maintenance of Schwiebert Park and the City's gateways which were previously funded from the Downtown TIF.

TOTAL BUDGET

The total budget includes the General Fund, Enterprise Funds, Internal Service Funds and restricted Funds. The CY 2014 budget after eliminations is \$114,973,792. This is a decrease of \$19,008,804 or 14% from the FY 13-14 budget. The greatest increases are reflected in personnel (6%), debt service (32%), services (13%), and capital (22%).

PROPERTY TAX

The City's assessed value has declined for the second year. The valuation before exemptions is expected to decrease 2.65% from last year. This is indicative of the values in surrounding cities as well. Because the local economy continues to maintain stable, it is anticipated this pattern will not increase into the future.

The City's tax rate will remain at \$2.40 per \$100 of assessed value. The proposed 2014 budget includes a property tax levy of \$10,716,640. This is a decrease of \$291,412 from the 2013/2014 fiscal year property tax extensions.

An analysis of the City's property taxes shows that the 2014 levy is comparable to 2009 when the tax rate was 2.35%. As this chart indicates, while property tax support in most areas has increased, the General Fund operations have seen a decrease by \$1,575,507.

	CY 2014	FY 08-09	Difference
General Fund	2,163,912	3,739,419	(1,575,507)
Police Pension	2,420,576	1,674,468	746,108
Fire Pension	2,185,743	1,460,814	724,929
Library	1,970,277	1,910,223	60,054
Parks	1,752,887	1,699,047	53,840
Public Benefit	223,245	218,004	5,241
Total	10,716,640	10,701,975	14,665

FUTURE OUTLOOK

The City's five-year projection for the General Fund indicates that the cost of providing services is increasing more rapidly than the revenues to support them. The City will continue to monitor spending closely at the same time it seeks to aggressively expand the City's tax base through economic development efforts.

Though the local option sales tax was increased in FY 10-11 from .75% to 1.25%, sales remain relatively flat. With the exception of the last two years, there have been modest increases in property values indicating relatively healthy local economic conditions. The economic downturn has had a negative effect on the City's finances especially in the general fund. Decreases in statewide income tax and replacement tax revenues combined with flat or decreasing sales tax revenue produces fiscal stress. The City has been able to weather this economic downturn and prepare a balanced budget without noticeable changes in operations or service quality. This was accomplished through a combination of budget reductions, and user fee increases when appropriate as well as reallocation of revenue.

It is expected that during CY 2014 several projects will make significant progress or be completed. For example, the City is completing a new Comprehensive Plan in early 2014. This grant funded document will help the City plan for future projects and redevelopment of our community. The document calls for the City to continue to take bold steps to secure its future.

The City is planning the construction of a \$20 million Police Station which will serve the community long into the future. The design is underway with construction anticipated to begin June 2014 and expected completion by December 2015.

Downtown Rock Island development continues with several ongoing projects. The Locks, a 36 unit market rate apartment complex slated for completion in late 2014, is being developed by Rock Island Economic Growth. They are also undertaking a historic renovation of the downtown facility known as the Star Block. This property was acquired as an opportunity to make a bold statement and capitalize on surrounding development. The Star block redevelopment will house residential above commercial with construction plans expected to start in late 2014. Riverview Lofts is a private developer lead project attracting over \$5 million investment to the downtown. The project includes creating 44 market rate residential units in a downtown building with completion slated in the fall of 2014. Another private developer completed a 6 unit downtown residential above commercial space in late 2013. The City is scheduled to complete the Transient Boat Docks located in Schwiebert Riverfront Park in the spring of 2014.

Trinity Hospital is under construction for its \$61 million, 90,000 sq. ft. expansion to its Rock Island Campus. The expansion will house space for cardiac, emergency room and psychiatric patient services. This project is expected to be completed in the summer 2015.

Metrolink's new \$30 million operations and maintenance facility at 46th Street and 4th Avenue will be completed in mid 2014. It will improve a major city gateway and help spur other development in the Columbia Park neighborhood. Metrolink completed its transit station at 19th Street and 2nd Avenue in January 2014, improving public waiting areas and enhancing transit connections into downtown Rock Island.

Augustana College has recently completed expansion and renovations to several of its facilities including: Old Main, Student Life Center, New Home Side football stadium bleachers, press box and associated amenities.

FedEx is constructing an 189,000 sq. ft. package delivery facility which is set to be completed in late 2014/early 2015. This new facility is being constructed in the Southwest Business Park.

The City expects to start the grant funded infrastructure installation for Ridgewood Business Park. This is an industrial park aimed to attract sustainable businesses to the community.

The City has been working to prepare the Watchtower Plaza site for redevelopment into a Walmart. This outdated and deteriorating shopping center was home to a number of businesses, many of which have been successfully relocated within Rock Island. The final demolition will take place in late 2014 with construction of the new facility to follow. The Illinois/Iowa Center for Independent Living and Dollar General will relocate to new Rock Island facilities in 2014.

The Black Hawk Commons development has been a recipient of two of the Watchtower Plaza tenants. This includes Black Hawk College's new \$1.7 million training facility which opened in January 2014 and the new State Farm agency. The development will also house Missman Inc. a local engineering firm which is moving its corporate offices to a new facility in which will be completed in late 2014. The development has room for 3 or 4 additional tenants.

Hill & Valley relocation from the Watchtower Plaza is taking time as the new 90,000 sq. ft. baking facility will be completed in December 2014. Hill & Valley is a large sugar free baking company employing over 150 people.

The Rock Island / Milan School District demolished the former Audubon School located along 18th Avenue in a highly trafficked commercial corridor. The school district is working with a commercial developer to sell the property. This 3 plus acre site is very attractive for commercial development.

The City of Rock Island has acquired land at the Northeast corner of I-280 and IL-92 with the intent of developing it into a destination shopping and commercial district called Jumer's Crossing. Jumer's Crossing is being designed to complement Jumer's Casino and Hotel which is located on the Southeast corner of I-280 and IL-92. This development will include over 200,000 sq. ft. of retail, restaurant and other commercial space. The City is working to complete the required levee modification to allow direct access to IL-92. Once the Levee modification starts a development partner will be engaged to facilitate the development. This is a long term project which likely will take several years to implement.

In summation, the City of Rock Island is attracting private and public development projects which will enhance the tax base and improve public perception of this community.

Another significant project within the City is work on the Long Term Control Plan (LTCP). The largest portion of the project, the Wet Weather Treatment Plant (WWTP) is nearing completion. Three of the large wet weather pumps are on site and the remaining three pumps are scheduled for delivery in February. The facility is expected to be fully operational this summer. There are six remaining components to the plan: the 6th Avenue Relief Sewer, the Farmall Storage Tank, Blackhawk Lift Station Improvements, Outfall #7 Relocation (17th Street near the Rock Island Fitness and Activity Center), Combined Sewer Separation (26th to 30th Street, 5th to 9th Avenue), and System Control Improvements. The relief sewer and storage basin projects are scheduled to begin work in 2014. The entire project is scheduled for completion in 2018.

Rock Island has a long tradition of providing superior municipal services to residents. The proposed budget will allow us to continue this tradition. It will be our goal to maintain this standard in the years ahead.

Sincerely,

Thomas E. Thomas, City Manager



ROCK ISLAND
ILLINOIS



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Rock Island

Illinois

For the Fiscal Year Beginning

April 1, 2013

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan'.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Rock Island, Illinois for its annual budget for the fiscal year beginning April 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



ROCK ISLAND
ILLINOIS

The Budget Digest provides information on revenue and expenditure trends and the assumptions used to create the nine (9) month CY 2014 budget. Additional information about the City of Rock Island, including the economic condition, major initiatives and top priorities, organization of the budget document, budgetary procedures, budgetary accounting, and fund structure, are included in the Miscellaneous section. This is a nine month budget to align the City on a calendar year end.

STRATEGIC PLAN

In preparing the CY 2014 budget, the City of Rock Island identified major programs needed to meet citizen service needs, safeguard the environment in conformity with applicable federal and state standards, and promote cultural and economic development. These programs are developed within the framework of a strategic plan. The Strategic Plan for 2014 is included in the Executive Summary.

FIVE YEAR CAPITAL IMPROVEMENT PLAN

Maintenance and expansion of the community's general infrastructure (such as roads, bridges and sidewalks) remains a major priority of the City of Rock Island. To address this concern, the City has developed a five-year capital improvement plan that provides a framework for the development and maintenance of infrastructure to meet current and future needs. The City's 5-year capital improvement program is updated annually and includes only those capital and infrastructure maintenance projects that the City can realistically finance. The proposed calendar year 2014-2018 program anticipates the expenditure of \$125 million over the five-year period. In addition, the City continues aggressive economic development efforts. A variety of business assistance programs are available in the City to promote the creation of jobs and expansion of the City's tax base.

FINANCIAL INFORMATION

Management of the City of Rock Island is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City of Rock Island are protected from loss, theft or misuse, and to ensure that adequate accounting data are compiled to allow for preparation of financial statements in conformity with generally accepted accounting principals. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met.

Single Audit. As a recipient of federal and state financial assistance, the City of Rock Island is responsible for ensuring that an adequate internal control structure is in place to ensure and document compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management of the City of Rock Island.

As part of the City of Rock Island's single audit, tests are made of the internal control structure and its compliance with applicable laws and regulations, including those related to federal financial assistance programs. Although this testing is not sufficient to support an opinion on the City of Rock Island's internal control system or its compliance with laws and regulations related to non-major federal financial assistance programs, the audit for the year ended March 31, 2013 disclosed no material internal control weaknesses or material violations of laws and regulation. There were, however, several findings regarding internal control which are discussed in the Comprehensive Annual Financial Report.

Budgeting Controls. The City of Rock Island maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approved by the Rock Island City Council. Activities of all City funds, including the general fund, special revenue, capital improvement, debt service, enterprise, internal service, and fiduciary funds, are included in the annual budget and audited financial statements. Project-length financial plans are adopted for the capital projects funds.

The budget process begins with the annual Council goal setting session which occurred in September. This process identified Council priorities for the upcoming fiscal year. These priorities are then incorporated into department budgets. Departments submit their budgets to the finance department for review in October. This review culminates with budget meetings during which individual department budgets are reviewed in detail with the City Manager in December. The next step is adoption of a property tax levy, which in Illinois must occur before the end of December. This process requires a public hearing if the proposed property tax levy increase is greater than 5%. The City Manager presents a draft budget to Council in February. At this point in the process, the draft budget is available for public inspection on the internet at <http://www.rigov.org>. The budget presentation is followed by two separate Saturday Council budget review meetings where the proposed budget of each department budget is reviewed in detail. The next step is a formal public hearing on the proposed budget. The budget is adopted in March before the beginning of the fiscal year on April 1.

The budget is not amended during the fiscal year, however, the City Manager may make adjustments within any departmental budget as it becomes necessary, providing that those revisions do not delete or basically change any activity or program approved by the City Council in the budget ordinance. Any such adjustments shall not cause total expenditures within the budget to exceed the revenues anticipated to finance them unless City Council approval is obtained. Reported budget amounts represent the adopted budget. In some funds, budgeted expenditures may exceed budgeted revenue. This typically occurs when funds are accumulated for capital projects and the projects are carried forward from one fiscal year to another. Therefore, a budget is defined as balanced when cash plus budgeted revenue is equal to or exceeds budgeted expenditures. Due to the City's power as a home rule unit and its ordinance establishing budget policies and procedures, actual budget expenditures and operating transfers-out can exceed budgeted amounts without violating any State laws. However, spending and administrative control of expenditures and operating transfers-out is monitored through detailed line item department budgets. The City of Rock Island also maintains an encumbrance accounting system as one technique of accomplishing budgetary control.

Basis of Budgeting. The City budgets for governmental funds, which include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Fund, based on the modified accrual basis of accounting. Under this method, revenues (income) are recognized in the period they become measurable and available to finance expenditures of the period and expenditures (expenses) are recorded when incurred with the exception of principal and interest on long term debt, which are recorded when due. Exceptions to the modified accrual basis of accounting are as follows:

- Encumbrances are treated as expenditures in the year they are encumbered, not when the expenditure occurs.
- Grants are considered to be revenue when awarded, not when earned.
- Contributions from the State for police and fire pensions are not considered to be revenues and expenditures.
- Sales and use taxes are considered to be revenue when received rather than when earned.
- Project length (continuing appropriation or projects that span more than one year) budgets adopted during the year are considered to reduce funds available in the year funds were originally appropriated.
- Overspending of project length (continuing appropriation or projects that span more than one year) budgets is considered to reduce funds available.
- The closeout of unspent project length (continuing appropriation or projects that span more than one year) budgets is considered to increase funds available.

The budgets for all proprietary funds, which include Enterprise Funds and Internal Service Funds, are prepared using the accrual basis of accounting, with exceptions listed below. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

- Capital outlay is budgeted as an expenditure in the year purchased.
- Interest capitalized on construction projects is budgeted as interest expense.
- Proceeds from the issuance of debt are considered to be revenues, not an increase in liabilities.
- Principal payments are shown as expenditures rather than reductions of the liability.

- Encumbrances are treated as expenditures in the year they are encumbered, not when the expense occurs.
- Grants obtained for the construction of assets are considered to be revenues, not capital contributions.
- Receipts of long-term receivables are considered to be revenues, not reductions of the receivable.
- Proceeds from the sale of assets are recognized as revenue; however, the related gain or loss is not.
- Purchases of inventory are considered to be expenditures when purchased, not when sold or used.
- Debt issue and discount costs are considered to be expended when paid, not capitalized and amortized over the life of the bonds.
- Gains or losses on the early retirement of debt are considered to increase or decrease the funds available in the year in which they occur and are not capitalized and amortized over the life of the bonds.
- Accrued compensated absences are not considered to be expenditures until paid.
- Interest earned on escrowed cash and investments is not considered to be revenue for budget purposes.
- Project length (continuing appropriation or projects that span more than one year) budgets are considered to be reductions of funds available when appropriated.
- Overspending of project length budgets is considered to reduce funds available.
- Closeout of unspent project length budgets is considered to increase funds available.

Funds. City resources are allocated to and accounted for in individual funds based upon the purpose for which they will be spent and the means by which spending activity is controlled. Each fund is considered to be a separate accounting entity with separate self balancing accounts that comprise its assets, liabilities, fund equity, revenue and expenditures.

GENERAL GOVERNMENT FUNCTIONS

The following schedules present a summary of proposed General Fund, Special Revenue Funds and Debt Service Fund budgeted revenues and expenditures for the nine (9) month year ending December 31, 2014 and the amount and percentage of increases and decreases in relation to prior year budgeted revenues and expenditures. Governmental funds are those through which most governmental functions of the City are financed. The measurement focus is upon determination of changes in financial position, rather than upon net income determination.

General Fund

The General Fund is used to account for all financial transactions not properly included in other funds. Property tax, sales tax, state income tax, replacement tax, permit fees, general government, charges for services, and rental income provide the majority of revenue to the General Fund. Expenditures of the General Fund are accounted for in the following departments:

Mayor and City Council. Accounts for the costs related to the salaries and activities of the elected legislative body of the City.

General Administration. Accounts for the centralized administration of all City operations and activities. The costs related to the office of the City Manager are charged here.

City Clerk. Accounts for all costs of the office of the appointed City Clerk.

Administrative Services. Accounts for all costs related to personnel, legal services, safety services, insurance coverage, unemployment compensation and all data and voice communication services for the City.

Information Technology. Accounts for maintenance and servicing of the City's computer infrastructure system.

Building Maintenance. Accounts for all maintenance costs for most non-enterprise facilities. These include: City Hall, Police station, Public Works Administration building, Street Maintenance facility, and Centennial Bridge Visitor's Center.

Finance. Accounts for the administration and coordination of all financial services to the City. This includes coordinating the operations involved in collections, accounting, budget preparation and treasury.

Community And Economic Development. Accounts for those expenditures for community development, economic development, planning, and inspection which are not included under the Community Development Block Grant programs.

Police. Accounts for cost related to police programs and activities.

Fire. Accounts for cost related to fire protection, prevention, ambulance service and emergency/disaster planning and response.

Public Works. Accounts for public works administration, streets, refuse, electrical maintenance and motor vehicle parking system.

Also included as part of the General Fund are funds that have been set up to track various donations. They are tracked within separate funds due to the ease of tracking them but they are included as part of the General Fund per generally accepted accounting principles.

#225 DUI Fine Law. Accounts for the fines and fees received for driving under the influence (DUI) offenses. Funds received are required to be used for the purchase of DUI enforcement equipment.

#226 Court Supervision. Accounts for the fines and fees received for traffic violations. Funds received are required to be used for the acquisition and maintenance of police vehicles.

#227 Crime Laboratory. Accounts for revenue and expenditures related to charges to other governmental entities for services provided by the police criminalist.

#271 Honor Guard Contributions. Accounts for revenue and expenditures related to contributions to support the police honor guard.

#272 DARE. Accounts for revenue and expenditures related to police assistance provided to schools for drug awareness education.

#273 Police Contributions. Accounts for revenue and expenditures related to contributions for police programs including: animal shelter, K-9, bicycle patrol, patrol equipment, "Shop with a COP", and the senior volunteer program.

#274 Elderly Service. Accounts for revenue and expenditures related to police assistance and services specifically benefiting the elderly community.

#276 Labor Day Parade. Accounts for revenue and expenditures related to the annual Labor Day parade.

#277 ESO Parade. Accounts for revenue and expenditures related to the annual holiday Christmas lights bus tour for the elderly. Revenue is gained from an elderly service officer grant and donations.

#278 Adopt-A-School. Accounts for revenue and expenditures related to the City's adopt-a-school program that provides volunteer city employees and other forms of assistance for selected public elementary school within the City of Rock Island.

#279 Fire Donations Fund. Accounts for revenue and expenditures related to contributions to support Fire Department expenses.

General Fund Revenues	FY 13-14 Budget Adopted	(9 Month) CY 2014 Budget Proposed	Percent of Total	Increase (decrease)	Percent Increase (decrease)
Property Taxes	7,186,918	6,898,498	23.29%	-288,420	-4.01%
Local Taxes	7,486,000	5,699,095	19.24%	-1,786,905	-23.87%
State Tax	9,020,080	7,303,100	24.65%	-1,716,980	-19.04%
Business License/Permit	427,100	273,449	0.92%	-153,651	-35.98%
Non-Business License/Permit	671,000	494,395	1.67%	-176,605	-26.32%
Grants	96,282	35,381	0.12%	-60,901	-63.25%
Charges for Services	5,398,653	3,998,700	13.50%	-1,399,953	-25.93%
Rents & Royalties	31,000	37,586	0.13%	6,586	21.25%
Transfers	6,105,743	4,816,938	16.26%	-1,288,805	-21.11%
Investment & Loans	25,569	18,699	0.06%	-6,870	-26.87%
Other	54,217	50,505	0.17%	-3,712	-6.85%
	36,502,562	29,626,346	100%	-6,876,216	-18.84%

Property Tax. For the 9 month period ending December 31, 2014, the property tax will be 23% of General Fund revenues. General fund property tax revenue includes levies for General Fund operations, Police Pension and Fire Pension. The property tax levy for General Fund operations decreased \$599,437, while fire pension increased \$154,927 and police pension increased \$119,167. Police and fire pension levies are determined by an independent actuary.

Property Tax	Extended FY 13-14	Levy CY 2014	Difference	Variance
General Fund	2,723,349	2,163,912	-559,437	-20.54%
Fire Pension	2,030,816	2,185,743	154,927	7.63%
Police Pension	2,301,409	2,420,576	119,167	5.18%
Public Benefits	229,315	223,245	-6,070	-2.65%
Library	1,970,277	1,970,277	0	0.00%
Recreation	883,394	883,394	0	0.00%
Park	869,493	869,493	0	0.00%
	11,008,053	10,716,640	-291,413	-2.65%
General Fund	7,055,574	6,770,231	-285,343	-4.04%
Property valuation	458,630,631	446,489,440	-12,141,191	-2.65%
Property tax rate	2.4002	2.4002	0	0.00%

Changes in property assessments have a significant impact upon the General Fund. Assessed valuation is the value of all real property in a taxing district. Property in Rock Island is assessed at 1/3 of market value less a \$3,500 homestead exemption for those who qualify. The tax rate is applied to each one hundred dollars of assessed valuation to determine the amount of property tax. The City projects a total

tax rate of \$2.40 per \$100 of assessed property value. This rate remains the same from the previous three years.

The following schedule shows anticipated trends for assessed valuations, property tax rates and property tax levies. The schedule predicts a decrease in assessed valuations of 2.66% in 2014, and a conservative two percent increase annually thereafter through 2018.

Property Tax	Property values	Property tax levy	Property tax rate
2014	446,489,440	10,716,640	2.40%
2015	455,419,229	10,930,973	2.40%
2016	464,527,613	11,149,592	2.40%
2017	473,818,166	11,372,584	2.40%
2018	483,294,529	11,600,036	2.40%

Other Taxes. Other tax revenues are comprised of sales and use taxes, income tax, personal property replacement tax, municipal utility tax, and gasoline/diesel tax. Other taxes decreased \$3,503,885 mostly as a result of the shortened year. However, after adjusting for this time difference, replacement and state income tax has a slight increase.

Utility and Telecommunication Tax. On January 1, 1983, the City of Rock Island imposed a 1% tax on gas and electricity and a 5% tax on telephone service. Effective November 1, 1986, the tax on gas and electricity was increased from 1% to 5%. The tax on natural gas was reduced to 3.2% for six months effective March 1, 2001 in response to the nationwide shortage that affected natural gas prices. The 6% telecommunications tax was added statewide in FY 03-04. It replaced the utility infrastructure tax that was ruled to be illegal. It also removed the communication component from the 5% utility tax. In 2014, the utility tax and telecommunications taxes will generate 5% of the General Fund revenue. Utility tax revenue is collected by utility companies and distributed to the City monthly. Telecommunication tax revenue is collected by the State of Illinois and also distributed to the City monthly. The utility tax has been a relatively stable revenue source with the exception of periodic changes in the utility rates. The City has reached the statutory limit on the percentage of tax it can impose. Therefore, revenues will remain relatively constant in the future, fluctuating with the price and level of consumption.

Income Tax. Income tax is 9% of General Fund revenues. The tax is collected by the State and distributed to the City monthly based upon population. As mentioned above, the budget reflects an increase. This projection is based on the revenue estimate provided by the Illinois Municipal League. In future years, income tax is projected to increase by 2% annually.

Replacement Tax. The State of Illinois enacted this tax in August 1979 to provide replacement revenues to local taxing units that previously levied a tax on personal property. The tax comes from three sources:

Invested Capital of:

Utility Companies	0.8%
Partnerships	1.5%
Corporations	2.5%

Taxing districts outside of Cook County received 48.35% of replacement tax revenues collected throughout the State. The tax is distributed based upon the percentage of personal property tax collections in 1977.

Replacement tax revenue is 7% of total General Fund revenue. Like income tax, revenue is dependent on the level of economic activity in the business community throughout the State. Since its enactment, revenue has been rather uneven with significant annual increases and decreases. The budget reflects a

slight increase for the CY 2014 budget. This projection is based on the Illinois Municipal League estimate. The projection for the next five years assumes annual increases of 2.0%.

Sales Tax. Sales and use taxes are 8% of total General Fund revenue. The sales tax rate within the City of Rock Island is 7.5%. The State of Illinois collects the sales tax and distributes it to the City on a monthly basis. The tax of 7.5% is distributed as follows:

State of Illinois	5.00%
Rock Island County	0.25%
City of Rock Island	2.25%

The City's portion of the tax has two components; the state mandated 1.00% and the local option sales tax of 1.25%, which the City began collecting September 1, 1991. (The local option sales tax was increased from .75% to 1.5% on April 1, 2010.)

The budget projection for the next five years assumes annual increases of 1.0%. (Also see sales tax trends in the Financial Summary section of this document.)

Food and Beverage Tax. This tax on the retail purchase of prepared food and liquor was effective April 1, 2004. It was increased from 1.0% to 1.5% effective April 1, 2011. It is projected to produce \$666,100 during the 9 month CY 2014.

Gasoline Tax. On April 6, 1987, the City imposed a user tax of \$.01 on retail and bulk purchases of motor fuel within the City. This tax was increased to \$.02 effective March 1, 2010. This tax is collected monthly from bulk fuel users and retail fuel establishments. Gasoline tax revenue represents less than 1% of total General Fund revenue. A slight decrease is projected for the gasoline tax.

Licenses & Permits. The two components of this revenue category are Business Licenses and Permits and Non-Business Licenses and Permits. Combined, they make up 2.6% of General Fund Revenues and are budgeted to decrease.

Federal, State & Local Grants. This is a category which fluctuates from year to year as the City receives grants which are one time grants and nonrecurring from year to year. It also includes state reimbursements for basic training of new police officers and fire fighters. A slight increase is budgeted in this category.

Charges for Services. Charges for services include billings for the City ambulance services and other miscellaneous public health and public safety services. Total charges for services increased slightly as the result of increasing rates to remain competitive with other ambulance services.

Interest. Interest rates continue to be low and make up less than 1% of General Fund revenues.

Transfers. Included are General Fund charges to other funds for administrative services and operating transfers. Transfers increased 2.74% as a result of the increased cost of labor due to general wage increases.

The following schedule is a summary of budgeted General Fund expenditures for the 9 month year ended in 2014 and the percentage of increases and decreases in relation to the prior year budget. Because this is a 9 month period compared to the prior year of 12 months, for expenses to remain neutral, we would expect to see a 25% reduction over the prior year.

General Fun Expenditures	FY 13-14 Budget	(9 Month) CY 2014 Proposed	Percent of total	Increase (decrease)	Percent increase (decrease)
Personnel Services	24,225,780	19,576,395	66.08%	-4,649,385	-19.19%
Supplies	1,356,005	973,369	3.29%	-382,636	-28.22%
Services	7,967,834	6,766,118	22.84%	-1,201,716	-15.08%
Other	180,771	155,692	0.53%	-25,079	-13.87%
CED Loan/Program Costs	50,000	50,000	0.17%	0	0.00%
Capital	345,754	102,500	0.35%	-243,254	-70.35%
Transfers	369,404	442,401	1.49%	72,997	19.76%
Other	2,043,170	1,559,871	5.27%	-483,299	-23.65%
	36,538,718	29,626,346	100%	-6,912,372	-18.92%

Personnel costs: Sixty-six percent of General Fund expenditures are personnel related. After adjusting for the 9 month period, total personnel costs are actually up 7.7%. This is due to contractual general wage increases and pension costs. Because pension costs are levied based upon actuary information, this 9 month period does not see any reprieve due to the shorter period. As explained previously when discussing property taxes, pension costs for Police Pension is increasing \$119,167, and Fire Pension is increasing \$154,927.

Supplies: Supplies are budgeted to decrease 28.22% but only comprise 3.29% of the budget.

Services: Services makes up 22.0% of the General Fund budget and after adjusting for the 9 month period, reflects an increase of 13.22%. Though some of this increase is due to increased legal costs as well as interdepartmental costs for Engineering services and Fleet Maintenance services performed for the General Fund, most of this is due to costs related to summer labor and street maintenance. Due to the timing of these expenses, this budget does not reflect any reduction for these summer related expenses.

Other: Other is less than one percent of total expenditures. Though the comparison to the prior year shows a decrease, it actually calculates to a slight increase from the prior year after adjusting for the shortened budget year.

Programs: This category makes up less than one percent of the total General Fund budget and reflects a slight decrease from the prior year. Within this category is the City's contribution of \$50,000 to Rock Island social service agencies as a Community and Economic Development program.

Capital: Though Capital is down 70%, it makes up less than 1% of the General Fund budget. Expenditures included in this category consist of the fiber optic infrastructure extension for \$75,000, manual defibrillators for \$15,000, and Police software for Internal Affairs of \$12,500.

Transfers: Transfers to other funds total \$442,401. See Table 11 in the miscellaneous section for detail of all transfers.

Contingency: City financial policies set the General Fund contingency at 1% of budgeted expenditures. Based upon this policy, a General Fund contingency of almost

\$295,884 is required. Also included in this line is the anticipated ambulance billing adjustment for Medicare patients of \$1,263,850.

General Fund Balance

It is the policy of the City to establish and maintain sufficient cash in its General Fund so a positive cash balance and fund balance is maintained at the end of each fiscal year. It is the City's goal to maintain a positive unrestricted and undesignated balance at a level equal to an amount representing 90 days of budgeted operating expenditures for the following fiscal year. The City's policy is to transfer any general fund balance in excess of this requirement to the capital improvements fund at the completion of the annual audit. Council has made an exception to this policy for this budget year 2014. Due to the decrease in assessed value for the second year, rather than increasing the City's property tax rate, Council has chosen to use a portion of this excess balance to fund the difference between budgeted expenses over budgeted revenues.

Although the financial condition of the General Fund has improved dramatically over the past twenty years, it remains a concern to the City. Decreasing state shared revenue from the income and replacement taxes, increasing operational costs (most notably employee benefits), flat sales tax revenues and the highly competitive nature of the gaming industry point to a need to be cautiously optimistic regarding the financial future of this fund.

Another concern is that future General Fund revenues are predicted to be relatively flat and statewide distributed tax revenue is projected to decline. The five-year General Fund forecast, which is included as Table 5 in the Miscellaneous section of this document, anticipates modest increases in revenues. However, expenditures are anticipated to grow at a faster rate than the increases in revenues.

This five-year projection (see Table 5) is an important financial tool for the City of Rock Island. It forces a review of trends over prior years for various revenues and expenses. It also enables the City to look ahead and view the longer-term impact of decisions made today, and serves to show the outside investment community that the City's financial planning is a normal continual process.

The projection, however, is only a tool. The assumptions are not statements of policy and should not be interpreted as what "will" occur. Rather, the projection is an indication of the direction the City will most likely take unless actions are taken to change the pattern. Considered in this light, the five-year projection is a useful planning and budgeting tool.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation. The City's special revenue funds and their purposes are:

#201 Tax Incremental Financing District Fund #1 Downtown. Accounts for incremental sales tax receipts within the City's downtown TIF district collected and distributed by the State of Illinois, and incremental property tax receipts with the district collected and distributed by Rock Island County.

#202 Tax Incremental Financing District Fund #2 South 11th Street. Accounts for incremental property tax receipts within the South 11th Street TIF district collected and distributed by Rock Island County.

#203 Tax Incremental Financing District Fund #3 North 11th Street. Accounts for incremental property tax receipts within the North 11th Street TIF district collected and distributed by Rock Island County.

#204 Tax Incremental Financing District Fund #4 Jumer's Casino Rock Island. Accounts for incremental property tax receipts within the Jumer's Casino Rock Island TIF district collected and distributed by Rock Island County.

#205 Tax Incremental Financing District Fund #5 Columbia Park. Accounts for incremental property tax receipts within the Columbia Park development area TIF district collected and distributed by Rock Island County.

#206 Tax Incremental Financing District Fund #6 Jumer's Crossing. Accounts for incremental property tax receipts within the Jumer's Crossing development area TIF district collected and distributed by Rock Island County.

#207 Community Development Fund. Accounts for revenue and expenditures for non-loan community and economic development projects, contributions and rebate programs, and promotion of tourism in the Quad City area. Revenue is gained through gaming and hotel/motel taxes.

#208 Tax Incremental Financing District Fund #7 20th Street 1st Avenue. Accounts for the incremental property tax receipts within the 20th Street 1st Avenue TIF district collected and distributed by Rock Island County.

#209 Tax Incremental Financing District Fund #8 Watchtower Plaza. Accounts for the incremental property tax receipts within the Watchtower Plaza TIF district collected and distributed by Rock Island County.

#211 Martin Luther King Jr. Community Center. Accounts for costs related to the operation of the Martin Luther King Jr. Community Center.

#212 Martin Luther King Jr Community Center Facility Improvement Accounts for costs related to the building expansion of the Martin Luther King Jr. Community Center.

#221 Motor Fuel Tax Fund. Accounts for expenditures related to approved motor fuel tax projects. Revenue is received through the State gasoline tax which is collected and distributed by the State of Illinois.

#222 Foreign Fire Insurance Fund. Accounts for Fire Department expenditures financed with the Foreign Fire Insurance tax.

#223 River Boat Gaming Fund. Accounts for revenue and expenditures from river boat gaming.

#224 State Drug Traffic Prevention Fund. Accounts for revenue and expenditures related to enforcement of State of Illinois drug laws. Revenue is gained from forfeiture of assets of drug dealers.

#241 US Department of Justice Grant. Accounts for revenue and expenditures related to enforcement of federal drug laws. Revenue is gained from forfeiture of assets of drug dealers.

#242 Housing and Community Development Fund. Accounts for revenue and expenditures of the Community Development Block Grant programs.

#243 Federal Drug Prevention. Accounts for revenue and expenditures of funds received under federal drug forfeiture laws.

#244 Neighborhood Stabilization. Accounts for revenue and expenditures related to the federal pass through Illinois Housing Development Authority Community Development Block Grant for the Neighborhood Stabilization Program (NSP) authorized under Division B, Title III of the Housing and Economic Recovery Act (HERA) of 2008.

#245 Schwiebert Park Boat Dock. Accounts for revenue and expenditures related to the \$1.5 Million grant award received from U.S. Fish and Wildlife Service.

#246 Ridgewood Business Park. Accounts for revenue and expenditures related to a federal grant from the U.S. Department of Commerce/Economic Development Administration with matching funds from the City.

#251 Public Library Fund. Accounts for services related to the operation of the Rock Island Public Library.

Special Revenue	Adopted Budget FY 2013-2014	Proposed Budget (9 Month) CY 2014	Percent of total	Increase (decrease)	Percent increase (decrease)
Property Taxes	6,993,486	6,933,088	30.81%	-60,398	-0.86%
State & Local Taxes	7,152,335	5,114,252	22.72%	-2,038,083	-28.50%
Grants	4,186,189	4,299,722	19.11%	113,533	2.71%
Charges for Services	643,649	376,208	1.67%	-267,441	-41.55%
Investment & Loans	28,906	23,983	0.11%	-4,923	-17.03%
Contributions/Donations	390,188	101,375	0.45%	-288,813	-74.02%
Sale of Assets	4,500,000	4,500,000	20.00%	0	0.00%
Proceeds from LT liabilities	0	0	0.00%	0	#DIV/0!
Operating Transfers	1,295,034	1,156,239	5.14%	-138,795	-10.72%
Other	5,100	113	0.00%	-4,987	-97.78%
	25,194,887	22,504,980	100%	-2,689,907	-10.68%

Property Tax. Special revenue property tax revenue includes the levy for the Library (\$1,970,277) and TIF property tax increments. The levy for the Library remained the same from the FY 2013-2014 property tax extension.

State & Local Taxes. State and local tax revenue is comprised of motor fuel tax, Foreign fire insurance tax, and gaming tax. A slight decrease in revenue is budgeted in this category.

Government Grants. This category is comprised of federal grants, state grants, and local grants. This category reflects almost a 3% increase. Within this category is the receipt of Community Development Block Grant funds which increased 21%. Also within this category is grant funds budgeted of \$1,500,000 for Schwiebert Riverfront Park Boat Dock, Ridgewood Business Park of \$1,498,619, and Pedestrian Crossing on 11th Street at 10th Avenue of \$84,737.

Charges for Services. This category includes Library charges for services at Milan/Blackhawk of \$160,818 and other Library fines and fees of \$40,290. Also included in this category is recovered drug funds of \$65,300. This category also measures rent being received on current property owned by the City for development for the Wal-Mart project of almost \$100,000.

Sale of Assets. This category reflects revenues budgeted for the sale of property to Price Properties, LLC. This transaction was budgeted in the prior year but did not occur as planned. Thus, it is carried over to CY 2014.

Operating Transfers. After adjusting for the short year, this category actually has an increase. Most of this increase is the result of transfers for one time economic development projects.

Special Revenue Expenditures	Adopted Budget FY 13-14	Proposed Budget (9 Month) CY 2014	Percent of total	Increase (decrease)	Percent increase (decrease)
Personnel Services	2,796,138	2,189,455	8.57%	(606,683)	-21.70%
Supplies	175,342	221,052	0.86%	45,710	26.07%
Services	944,868	1,019,278	3.99%	74,410	7.88%
Other	3,433,793	2,654,609	10.39%	(779,184)	-22.69%
CED Loan/Program Costs	4,172,655	2,678,126	10.48%	(1,494,529)	-35.82%
Capital	4,389,010	2,733,457	10.70%	(1,655,553)	-37.72%
Transfers	13,512,822	13,657,968	53.44%	145,146	1.07%
Other	0	403,095	1.58%	403,095	#DIV/0!
	29,424,628	25,557,040	100%	(3,867,588)	-13.14%

Personnel. Special revenue funds with personnel expenditures include TIF's, Library, Federal Programs (COPS grant) and Block Grant. Almost 9% of special revenue fund expenditures are personnel. Increases within this category are the result of contractual general wage increases and related expenses.

Supplies. Slightly less than one percent of special revenue fund expenditures are supplies. Budgeted expenditures increased \$45,710. Most of this is the result of computer purchases planned at the Library.

Services. Four percent of special revenue fund expenditures are services. This category shows an increase in budgeted costs due to anticipated engineering costs for economic development projects.

Other. Almost 10% of special revenue fund expenditures are categorized as other. These expenditures have a slight increase after adjusting for the short year as the result of contributions for economic development projects.

Programs. Ten percent of special revenue fund expenditures are categorized as programs. These program costs are budgeted to decrease as the result of finished economic development activity within the downtown TIF district.

Capital. Special revenue capital is down 37.0% or \$1,655,553 as the result of completed the Schwiebert Riverfront Park Boat Dock.

Transfers. Transfers have increased. For a detail of transfers, please refer to Table 11 in the Miscellaneous section of the budget.

Debt Service

The Debt Service funds are used to account for the accumulation of resources for payment of general long term debt principal, interest, and related costs. Special assessment debt service on individual special assessment projects is also included here. General long-term debt is supported by transfers from other funds.

Debt Service Revenues	Adopted Budget FY 13-14	Proposed Budget (9 Month) CY 2014	Percent of Total	Increase (decrease)	Percent increase (decrease)
Property Taxes	228,481	223,245	1.23%	(5,236)	-2.29%
State & Local Taxes	46,000	0	0.00%	(46,000)	-100.00%
Investment & Loans	2,203	1,974	0.01%	(229)	-10.39%
Other Finance Sources	17,294,469	17,904,173	98.76%	609,704	3.53%
	17,571,153	18,129,392	100%	558,239	3.18%

Debt Service Expenditures	Adopted Budget FY 13-14	Proposed Budget (9 Month) CY 2014	Percent of Total	Increase (decrease)	Percent increase (decrease)
Services	18,200	18,835	0.10%	635	3.49%
Debt Services	17,749,378	18,138,978	99.90%	389,600	2.20%
	17,767,578	18,157,813	100%	390,235	2.20%

Debt. See Table 12 in the Miscellaneous section for a detailed debt service schedule.

PROPRIETARY FUND TYPES

Proprietary funds account for the City's ongoing activities that are similar to private business. The measurement focus is determination of net income. Proprietary funds are classified as enterprise or internal service funds.

Enterprise Operations

Enterprise funds are proprietary funds that account for operations that are financed and operated in a manner similar to private business enterprise, and where the City has decided that the periodic determination of revenue earned, expenses incurred, and net income is necessary for capital maintenance, public policy, management control and accountability. The City of Rock Island's enterprise operations consist of separate and distinct activities: Sunset Marina, Waterworks, Wastewater Treatment, Stormwater Management, Park and Recreation, and Housing and Community Development loans. The following are the City's enterprise funds:

#501 Water Operation And Maintenance Fund. Accounts for the operating revenue and expenses of providing a safe and adequate water supply for fire protection and domestic and industrial usage.

#502 Water Capital 2010A BAB. Accounts for the capital improvements associated with the 2010A Build America Bond issue.

#506 Wastewater Operation And Maintenance Funds. Accounts for the operating revenue and expenses for maintaining a dependable system for collecting and treating the waste waters of the City of Rock Island.

#507 Stormwater Operation and Maintenance Fund. Accounts for the operating revenue and expenses of maintaining a dependable system for collecting and treating the storm waters of the City of Rock Island.

#541 Sunset Marina Fund. Accounts for revenue and expenses for the operation and maintenance of Sunset Marina.

#555 Park Fund. Accounts for the operating revenue and expenses associated with park and recreation activities including the fitness center (RIFAC), Saukie Golf Course, and Highland Springs Golf Course.

#581 Rehab and #584 CIRLF Loans. The Housing and Community Development Loan fund accounts for loans funded by federal block grants. As loans are paid, the money is then made available for other repayable low-interest loans. These loans may be for housing rehabilitation within an established neighborhood strategy area.

#583 Community Development Loans. Accounts for the revenue and expenses associated with the issuance and collection of loans made from general tax revenues (not federal or state grant funds) for city development projects.

#584 Commercial and Industrial Revolving Loans (CIRLF). The CIRLF loan fund accounts for business loans funded by federal block grants. As loans are paid, the money is then made available for other repayable low-interest loans. These loans are used for the expansion of local business.

#585 MPF Endowment Loans. Accounts for the revenue and expenses associated with the pilot loan program through the Chicago Home Loan Bank.

#586 USEPA Brownfields Loans. Accounts for the revenue and expenses associated with the U.S. Environmental Protection Agency revolving loan program for remediation of city brownfields sites.

Enterprise Revenue	Adopted Budget FY 13-14	Proposed Budget (9 month) CY 2014	Percent of Total	Increase (decrease)	Percent Increase (decrease)
Property Taxes	1,752,412	1,752,887	4.73%	475	0.03%
Grants	1,310,862	1,082,250	2.92%	(228,612)	-17.44%
Charges for Services	18,732,398	14,151,754	38.18%	(4,580,644)	-24.45%
Program Fees	385,875	295,935	0.80%	(89,940)	-23.31%
Concessions	506,799	463,525	1.25%	(43,274)	-8.54%
Rents and Royalties	884,361	720,823	1.94%	(163,538)	-18.49%
Transfers	519,625	537,097	1.45%	17,472	3.36%
Investments and loans	464,644	536,383	1.45%	71,739	15.44%
Contributions/donations	14,125	15,175	0.04%	1,050	7.43%
Bond Proceeds	23,696,525	17,452,097	47.09%	(6,244,428)	-26.35%
Other	85,299	54,005	0.15%	(31,294)	-36.69%
	48,352,925	37,061,931	100%	-11,290,994	-23.35%

Property Tax. The Park Fund activities are supported by property tax. The levy remained the same from the fiscal 2013 property tax extension. The slight increase shown is due to rounding of total property taxes which has been adjusted within Parks.

Government Grants. This category is made up of both Federal grants and State grants. Budgeting in this category decreased \$228,612. CY 2014 has a new Brownfield grant budgeted and FY 13-14 had a grant budgeted for Old Chicago which is not in next year's budget.

Charges for Services. FY 12-13 includes a wastewater rate increase of 3.0%. Even with this increase, revenue is budgeted flat. As a result of the shortened year, \$4.5 million in revenue will not be recognized during this period.

Program Fees. Programs Fees comprises less than 1.0% of the total revenue and is budgeted to be fairly consistent with the prior year.

Concessions. After adjusting for the short year, concession revenue is budgeted with an increase. This is the result of the timing of this 9 month budget being of the summer when most concession revenue is earned.

Rents and Royalties. The budget includes the lease of water tower space to cellular telephone companies and golf cart rentals. Golf cart rental makes up most of the revenue in this category. An increase is budgeted as a result of golf cart rentals falling during this shortened period.

Operating Transfers. Transfers increased \$17,472. This is the result of increased transfer to Parks Fund for maintenance of downtown areas and gateways into the City. Table 11 in the Miscellaneous section details inter-fund transfers.

Bond Proceeds. This category reflects the budgeted loan proceeds from Illinois Environmental Protection Agency (IEPA) to construct a Wet Weather Treatment System that is a major component of the U.S. EPA mandated Long Term Control Plan. The reduction in this category reflects the nearing of completion of this project.

Other. Though this category has a budgeted decrease, it makes up less than 1% of the total Enterprise budget.

Enterprise Expenses	Adopted Budget FY 13-14	Proposed Budget (9 Month) CY 2014	Percent of Total	Increase (decrease)	Percent Increase (decrease)
Personnel	7,102,352	5,488,448	14.84%	-1,613,904	-22.72%
Supplies	2,309,739	2,013,542	5.44%	-296,197	-12.82%
Services	4,646,025	4,323,455	11.69%	-322,570	-6.94%
Other	112,143	144,118	0.39%	31,975	28.51%
Programs	692,570	824,562	2.23%	131,992	19.06%
Capital	26,733,166	17,083,750	46.19%	-9,649,416	-36.10%
Debt Service	4,548,072	3,986,695	10.78%	-561,377	-12.34%
Transfers	1,846,778	1,394,680	3.77%	-452,098	-24.48%
Other	2,352,310	1,726,104	4.67%	-626,206	-26.62%
	50,343,155	36,985,354	100%	-13,357,801	-26.53%

Personnel. Enterprise Funds with personnel expenditures include Water, Wastewater, Storm Water, Sunset Marina, and Park. After adjusting for the short budget year, personnel expenses actually increased 2.28% as the result of general wage increases.

Supplies. Supply expenses show an increase of almost 12.0% after adjusting for the short year. This is the result of supplies anticipated for Parks and Recreation during the summer months.

Services. This category makes up 11% of total Enterprise Funds expenses. After adjusting for the short budget year, expenses are budgeted with an increase of 18%. This is the result of seasonal services budgeted during the summer months.

Other. After adjusting for the short budget year, this category is actually up 53%, however this category makes up less than one percent of all budgeted expenses.

Programs. Programs expenses increased by 131,992 or almost 20%. Though the housing loan programs have been decreased, they have been replaced with the U.S. EPA Brownfield Business loans.

Capital. - See Table 1 in the Miscellaneous section of the document for a listing of capital projects. Major capital projects are the Long-Term Control Plan in the Wastewater Fund which is nearing completion. The Martin Luther King Jr. Park was completed during this budget year.

Debt. See Table 12 in the Miscellaneous section for a detailed debt service schedule.

Transfers. See Table 11 in the Miscellaneous section of the document for a listing of transfers.

Internal Service Operations

Internal Service Funds account for the financing of goods or services provided by one department to other departments of the City on a cost reimbursement basis. In all these funds, revenue is generated by charging the costs of services provided to the user departments. The City of Rock Island has the following four Internal Service Funds:

#601 Fleet Maintenance Fund. The Fleet Maintenance Fund provides for the maintenance and repair of vehicles used in the operation of city services as well as the purchase of vehicles. Revenue is from rental charges to user departments. Expenses include costs of labor, materials, supplies and services. Replacement of equipment is part of the rental rate for equipment.

#606 Engineering Fund. This fund provides engineering services for all capital and major infrastructure maintenance projects.

#609 Hydroelectric Plant. This fund accounts for operational and capital costs associated with the City owned hydroelectric facility that supplies electricity to certain City facilities.

#621 Self Insurance Fund. The Self-Insurance Fund accounts for premium and claim payments for workers' compensation, general liability, and property insurance. The revenues and expenditures in this fund fluctuate depending on the volatility of claims encountered.

#626 Employee Health Benefit Fund. The Employee Health Benefit Fund accounts for premium and claim payments for the self-insured group health insurance plan for City employees provided through Blue Cross Blue Shield administration.

Internal Service Revenue	Adopted Budget FY 13-14	Proposed Budget (9 Month) CY 2014	Percent of Total	Increase (decrease)	Percent Increase (decrease)
Government grants	70,000	63,000	0.66%	(7,000)	-10.00%
Charges for services	204,816	229,584	2.41%	24,768	12.09%
Employer contribution	4,939,444	3,400,155	35.70%	(1,539,289)	-31.16%
Employee contribution	1,214,450	881,960	9.26%	(332,490)	-27.38%
Retiree contribution	755,463	311,946	3.28%	(443,517)	-58.71%
Engineering	1,293,270	1,100,000	11.55%	(193,270)	-14.94%
Equipment maintenance	3,854,398	3,053,797	32.06%	(800,601)	-20.77%
Hydroelectric charges	240,798	167,320	1.76%	(73,478)	-30.51%
Investment & Loans	20,924	13,303	0.14%	(7,621)	-36.42%
Transfers	168,548	240,100	2.52%	71,552	42.45%
Other	55,030	63,630	0.67%	8,600	15.63%
	12,817,141	9,524,795	100%	(3,292,346)	-25.69%

Government Grants. This category represents budgeted Retiree Drug Subsidy (RDS) revenue to offset Medicare retiree's prescription drug usage.

Charges for Services. Included are receipts from damage to city property, equipment repairs and street cuts. This category reflects an increase due to internal charges for property damage which is based upon a 5 year average.

Employer Contributions. The employer share for health and liability insurance premiums decreased \$1,539,289. Both the Health Insurance Fund and the Self Insurance Fund had the benefit of low claims, resulting in an increase in fund balance. This fund balance is being used this year to reduce premiums.

Employee Contributions. The employee share of health premiums decreased \$332,490. As previously explained, fund balance is being used to reduce health premiums during this year.

Retiree Contributions. The retiree share of health premiums decreased 58.71%. A new retiree benefit has been instituted providing retirees with a funded medical account to use towards medical expenses. The result is the savings seen within this line item.

Engineering. This reflects revenue for engineering services performed on capital and infrastructure maintenance projects. After adjusting for the short period, this revenue is budgeted to increase 10.0% as a result of the numerous projects occurring.

Equipment Maintenance. This revenue is derived from rental and service charges to user departments. After adjusting for the short year, a 5.0% increase is budgeted. This is the result of increased labor costs on repair work as well as routine increase rental charges.

Hydroelectric Charges. Revenue budgeted within this category represents hydro electric services generated and provided to the Water and Sewer facilities. This revenue is projected to decrease due to the way production varies throughout the year and how this relates to the shorted budget year.

Transfers. Transfers increase \$71,552. See Table 11 in the Miscellaneous section of the document for a listing of transfers.

Internal Service Expenses	Adopted Budget FY 13-14	Proposed Budget (9 Month) CY 2014	Percent of Total	Increase (decrease)	Percent Increase (decrease)
Personnel	2,183,156	1,685,276	16.17%	(497,880)	-22.81%
Supplies	1,452,412	1,128,940	10.83%	(323,472)	-22.27%
Services	7,127,874	5,672,537	54.44%	(1,455,337)	-20.42%
Other	17,410	22,315	0.21%	4,905	28.17%
Capital	59,720	901,788	8.65%	842,068	1410.03%
Debt Services	169,751	171,997	1.65%	2,246	1.32%
Transfers	455,980	352,244	3.38%	(103,736)	-22.75%
Other	671,573	484,670	4.65%	(186,903)	-27.83%
	12,137,876	10,419,767	100%	(1,718,109)	-14.15%

Personnel. Personnel costs reflect a decrease of almost 23.0%. This reduction is mostly due to the shortened budget year.

Supplies. Supplies decreased 22.0% or \$323,472, which is the result of the shortened budget year.

Services. Services decreased 20.0% and make up 55.0% of the Internal Service Funds expenses. After adjusting for the shortened budget year, this calculates to a 5.0% increase. This increase is the result of increased insurance claims.

Capital. Fleet equipment replacement purchases less trade-in value are budgeted at \$776,103. This is an increase of \$729,068 from FY 13-14. See Table 1 in the Miscellaneous section of the document for a listing of fleet purchases.

FIDUCIARY FUND TYPES

Trust and Agency Funds are used to account for assets held by the City as a trustee or agent for individuals, private organizations, and other governmental units. The following are the City's fiduciary fund types:

#701 Fire Pension Fund. The pension trust fund accounts for the firemen's pension. Revenue includes property taxes, contributions from participants, and interest earned. Total assets of the Fire Pension Fund were \$24,645,845 at March 31, 2013.

#706 Police Pension Fund. The Pension Trust Fund accounts for the police officer's pension. Revenue includes property taxes, contributions from participants, and interest earned. Total assets of the Police Pension Fund were \$32,613,769 at March 31, 2013.

#711 Cafeteria Plan. Accounts for revenue and expenditures related to the maintenance of the Section 125 Cafeteria Plan.

CAPITAL IMPROVEMENTS

Proposed CY 2014 capital and infrastructure maintenance projects included in this operating budget are \$36,932,960. Detail of the CY 2014 capital outlay and major infrastructure maintenance projects is in the Miscellaneous section, Tables 1 and 2.

Capital assets include property, plant, equipment and infrastructure assets (e.g. roads, bridges and similar items). They are budgeted in the applicable governmental or business-type fund. Capital assets are defined by the City of Rock Island as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is not included as part of the capitalized value of the assets constructed.

Property, plant and equipment of the City of Rock Island, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Buildings	10 to 40
Improvements other than buildings	5 to 40
Machinery and equipment	3 to 20
Waterworks system	5 to 40
Wastewater treatment system	10 to 40
Bridges and approaches	10 to 67
Marina facilities	10 to 20
Infrastructure	50 to 100
	(1969 to present = 50 years)
	(before 1969 = 100 years)

OTHER INFORMATION

Debt Administration

At March 31, 2013, the City of Rock Island had \$35,296,667 general obligation outstanding. Property tax revenue is not used for general obligation debt. Moody's Investors Service assigned a rating of AA2 to the City's 2012 general obligation bonds.

With the adoption of the 1970 Illinois Constitution, any municipality with a population of 25,000 or more automatically became a Home Rule city. Prior to 1970, municipalities had only those powers specifically granted by the legislature. Under Home Rule, local governments are given all powers not specifically denied by the Illinois legislature. Home Rule cities have unlimited power to incur debt payable from property taxes and other revenue, such as sales tax allotments. Rock Island is a Home Rule city. Therefore, the City has no legal debt limits and schedules concerning tax levy ceilings and computations of legal debt margins are not included in this budget.

Cash Management

Cash temporarily idle during the year was invested in time deposits, certificates of deposit, obligations of the U.S. Treasury, and repurchase agreements. The Police Pension Fund achieved an actuarially computed rate of 6.86% and the Fire Pension fund achieved a rate of 6.54% over the past ten years. The pension fund rates are net of all investment and monitoring fees. City investments earned \$359,556 for the year ended March 31, 2013.

The City's investment policy was formally adopted by City Council during the fiscal year ended March 31, 1990. The objective of this policy is to minimize credit and market risks while maintaining a competitive yield on the portfolio. Accordingly, deposits were generally insured by federal depository insurance or collateralized. All collateral on deposits was held either by the City, its agent or a financial institution's trust department in the City's name.

Risk Management

The City of Rock Island accumulates resources in two internal service funds, the Self-Insurance Fund and Employee Health Benefit Fund to meet potential losses from workers' compensation, general liability, and property and health benefit claims. Various risk control techniques, including employee accident prevention training, have been implemented in past years to minimize accident-related losses. Additionally, the City carries stop-loss coverage for most of these self insured areas.

Independent Audit

State statutes require an annual audit by independent certified public accountants. The firm of Bohnsack and Frommelt, LLP was selected by the Rock Island City Council beginning for FY 13-14 for a five year contract. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the federal Single Audit Act of 1984 and related OMB Circular A-133. Generally accepted auditing standards and the standards set forth in the General Accounting Office's *Government Auditing Standards* were used by the auditors in conducting the engagement.

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Rock Island for its Comprehensive Annual Financial Report for the fiscal year ended March 31, 2013. This was the thirty-third year that the City of Rock Island has received this prestigious award. In order to be awarded a Certificate of Achievements, the City of Rock Island published an easily readable and efficiently organized Comprehensive Annual Financial Report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

The City of Rock Island has received the GFOAs Award for Distinguished Budget Presentation for its annual budget for twenty-seven consecutive years. In order to qualify for the Distinguished Budget Presentation Award, the City of Rock Island's budget document was judged to be proficient in several categories including policy documentation, financial planning and organization.

Summary

Council goals continue to stress the importance of economic development activities to increase property values and generate retail sales. Increased economic development will also have a positive effect on utility tax revenue and assessed valuations. The City must continue efforts to increase property values and retail sales, because it relies heavily on the property tax to support the General Fund. Property values that suffered steady steep declines in the 1980's have increased at a steady rate during the past decade. The City anticipates that recovery from this decline will take several years.

DEPARTMENT BUDGET SCHEDULE
CY 2014
(revised 02-10-14)

May 30	Identify projects for which CIP/Gaming funds are already committed for CY 2014 and determine amount of Gaming funds available for use in CY 2014
Jul 01	Finance Department develops budget schedule for CY 2014
Jul 08	Finance Department compiles list of persons to include in budget e-mail group along with list of persons needing access to GEMS budget prep module and budget folders in S: drive
Jul 15	Finance Department disseminates CY 2014 budget schedule
Jul 15	Finance Department compiles Financial Trend Monitoring System report
Aug 05	Following requests sent to departments: <ul style="list-style-type: none">- ITSD requests submission of software/computer budget requests- Equipment Maintenance requests submission of equipment budget requests- Engineering requests submission of engineering budget requests
Aug 05	Departments are requested to submit revenue generating ideas and/or proposed changes to current rate structures
Aug 14	Request for payroll assumptions sent to the Finance Department and Human Resources Department.
Aug 16	Instructions for CY 2014 budget preparation distributed
Aug 16	Finance Department completes initial set up of the Budget Preparation module and creates the Budget Preparation database
Aug 16	Budget Prep module (Budget Version 02 – Startup) open for use of Finance Dept.
Aug 16	Budget requests due reference the following: <ul style="list-style-type: none">- software/computer budget requests due to ITSD- equipment budget requests due to Equipment Maintenance- engineering budget requests due to Engineering
Aug 16	Department recommendations ref. revenue generating ideas and/or current rate structure changes due to Finance Department
Aug 16	Finance Department sends CIP request memo to all departments
Aug 21	Assumptions due for CY 2014 ref. the following: <ul style="list-style-type: none">- General Wage Increase for all employee groups- FICA/Medicare- Illinois Municipal Retirement Fund- Fire Pension- Police Pension- Health Insurance
Aug 23	CIP budget requests for CY 2014 are due to Finance Department
Aug 26	City Council approves CDBG and Gaming policies

Aug 26	City Council approves changing fiscal year start date from April 1 st to January 1 st effective January 1, 2015
Aug 28	Departments provided with payroll position report for verification of CY 2014 proposed staffing body count, account distribution, and fte's
Aug 28	Finance Department reviews CIP requests and eliminates non-qualifying requests
Aug 29	City Manager reviews recommendations ref. revenue generating ideas and/or current rate structure changes
Aug 30	CDBG / Gaming application deadline
Sep 04	Departments return completed payroll position reports with requested additions and corrections
Sep 09	Qualifying CIP requests presented to City Manager and Directors for review
Sep 09	Departments provided with revised payroll position report for final verification of CY 2014 proposed staffing body count, account distribution, and fte's
Sep 09	Departments advised that Budget Version 02 (Startup) is open for entry of revenue amounts
Sep 09	Following expenditure amounts due from departments for entry by Finance Dept.: <ul style="list-style-type: none"> - Self Insurance charges due from Human Resources Department - Telephone service charges due from IT Department - Internal copy/printing charges due from IT Department - Cell Phone Stipend amounts due from all departments
Sep 12	List of CIP reviewed by Budget Team
Sep 13	Departments provide Finance Department with revenue rate structures
Sep 13	Departments to have completed entry of all revenues in Budget Version 02 (Revenues)
Sep 13 to 14	City Council holds annual Goal Setting Session
Sep 19	Departments provided with expenditure guidelines and advised to begin entry of expenditures in Budget Prep module for CY 2014 using Budget Version 02 (Startup)
Sep 20	Vehicle maintenance charges due from Public Works for entry by Finance Department
Sep 23	Finance Department provides departments with instructions ref. electronic Budget Summary submission due October 18 th
Sep 26	Departments provided with finalized list of CIP requests to be reviewed with City Council
Sep 30	Finance Department identifies amount of General Fund carryover available from FY 12-13 budget for use in CY 2014
Oct 04	Overtime amounts due from all departments for entry by Finance Department

Oct 07 Public Hearing to be held on CAC recommendations

Oct 07 Capital Improvement Program (CIP) to be reviewed by City Council during study session

Oct 08 Departments notified of final CIP list for CY 2014

Oct 14 City Council approves CDBG and Gaming allocations

Oct 18 Budget Version 02 (Startup) closed and Budget Version 03 (Budget Team) opened for use by Finance Department

Oct 18 Budget entry closed and electronic submission of Budget Summary with narrative due from all departments to Finance Department

Oct 25 Budget Team to provide departments with variance issues for their review and comment

Oct 31 Variance analysis responses due from all departments

Nov 04 Budget analysis meetings held by Budget Team with:
Fire Department / 9:30 AM – 10:30 AM

Nov 05 Budget analysis meetings held by Budget Team with:
Human Resources Department / 8:30 AM – 9:30 AM
City Clerk, General Administration, & Council-Mayor / 9:30 AM – 10:00 AM
Library Department / 11:00 AM – 12:00 PM
Public Works Department / 2:30 PM – 4:00 PM

Nov 06 Budget analysis meetings held by Budget Team with:
Police Department / 8:30 AM – 9:30 AM
Finance Department / 9:30 AM – 10:30 AM

Nov 07 Budget analysis meetings held by Budget Team with:
Community & Economic Development Department / 2:30 PM – 4:00 PM

Nov 08 Budget analysis meetings held by Budget Team with:
Parks & Recreation Department / 8:30 AM – 10:00 AM
Martin Luther King Jr Center Department / 1:00 PM – 2:00 PM
Information Technology Department / 2:00 PM – 2:00 PM

Nov 11 Capital Improvement Program (CIP) to be approved by City Council

Nov 18 Draft property tax levy to City Council (Truth in Taxation memo)

Nov 22 Budget change requests due from all departments
Budget Version 03 (Budget Team) closed and Budget Version 04 (City Manager) opened for use by Finance Department

Dec 02 to 09 Notice of Property Tax Hearing, if necessary, to be published not more than 14 days and not less than 7 days prior to date of public hearing

Dec 03 Electronic submission of updated Budget Summary with narrative due from all departments to Finance Department

Dec 09 Property Tax Levy Ordinance included on council meeting agenda for their approval

Dec 09 Budget review meetings held by City Manager with:
Finance Department / 9:00 AM – 10:30 AM
Information Technology Department / 10:30 AM – 11:30 AM
Police Department / 1:30 PM – 3:00 PM

Dec 11 Budget review meetings held by City Manager with:
Human Resources Department / 9:00 AM – 10:30 AM
Community & Economic Development Department / 10:30 AM – 12:00 PM
Parks & Recreation Department / 1:30 PM – 3:00 PM

Dec 12 Budget review meetings held by City Manager with:
Library Department / 1:30 PM – 2:30 PM
Public Works Department / 2:30 PM – 4:30 PM

Dec 13 Budget review meetings held by City Manager with:
Martin Luther King Jr Center Department / 9:00 AM – 10:00 AM
Fire Department / 2:30 PM – 3:30 PM

Dec 23 Budget Version 04 (City Manager) closed and Budget Version 05 (Council) opened
for use by Finance Department

Dec 31 Deadline for filing Property Tax Levy and Truth in Taxation Certification with Rock
Island County Clerk

Jan 06 to 10 Individual budget update meetings held with Mayor and Council Members

Jan 10 Cut off any further entries in budget module with any additional changes needed
being kept on separate list for later entry

Jan 13 Submission of property tax abatement resolutions for council approval

Jan 13 to 17 Budget reports run and Expense by Object and Expense by Fund data entered into
department templates by Finance Department

Jan 24 Deadline for departments to update templates (analysis, narrative, staffing and
service indicators) and return to Finance Department

Feb 03 Draft CY 2014 Budget document provided to Mayor / City Council members
City Manager Budget Presentation at Council Meeting

Feb 08 Saturday Budget Review with Council
8:00 am to 8:15 am Budget Overview
8:15 am to 8:45 am Fire
8:45 am to 9:15 am Info Technology
9:15 am to 10:15 am Comm & Econ Dev
10:15 am to 10:45 am Library
10:45 am to 11:45 am Public Works

Feb 15 Saturday Budget Review with Council
8:00 am to 8:15 am Follow-up to Feb 22 meeting
8:15 am to 9:00 am Park & Recreation
9:00 am to 9:30 am MLK
9:30 am to 10:00 am Police
10:00 am to 11:00 am Finance/HR/Gen Admin/City Clerk
11:00 am to 11:30 am General Discussion and Direction

Feb 17	Budget Version 05 (Council) closed and Budget Version 06 (Final) opened for use by Finance Department
Mar 03 to 10	Publish Notice of Public Hearing on Budget
Mar 17	Public Hearing on Budget Ordinance City Council adopts Budget Ordinance City Council adopts Amended Property Tax Levy
Mar 20	File Amended Property Tax Levy with Rock Island County Clerk



ROCK ISLAND
ILLINOIS

FINANCIAL TREND MONITORING SYSTEM

Introduction:

The financial trend analysis is intended as a first step in the City's budget process and uses data available as of July, 2013. Where possible, this data is taken from the City's most recent audited financial reports, which in this case is the Comprehensive Annual Financial Report for the Year Ended March 31, 2012. Ideally, the report provides a historical perspective and identifies potential financial problems before they occur. The report is a general overview of the City and therefore, does not draw specific conclusions. It does, however, reinforce current economic development directions set by the City Council during annual goal setting meetings by highlighting familiar revenue concerns such as the property tax, sales tax and the gaming tax.

The focus of the report is governmental fund types. These are the funds that finance general city operations. Governmental funds include the General, Special Revenue and Debt Service funds. Enterprise and Internal Service funds are not included in most of the analysis because they are largely financed by user charges. Some financial indicators were selected from the International City Management Association - Financial Trend Monitoring System. Others were developed from City financial reports or from data obtained from other cities, the Illinois Department of Labor, the Illinois Department of Revenue and the Bi-State Regional Commission. The financial indicators are grouped in six categories:

Community Growth Trends:

These five trends were developed to provide information about trends in the community that influence the financial performance of the City. Trends include Assessed Value, Assessed Value by Township, and Assessed Value by Property Type, Population, and Unemployment Rate.

Comparative Trends:

This data compares the financial picture of the City of Rock Island to other Illinois communities. Rock Island "competes" with other cities for resources like consumer dollars and tax revenues. These charts compare population, property tax revenue, sales tax revenue and home values. They are important not only as a measure of financial performance but also to gauge the competitiveness of the City of Rock Island.

Revenue Trends:

These revenue trends continue the analysis of property and sales taxes from the preceding section. Trends for all major tax revenues are included in this section in addition to the property and sales tax charts.

Expenditure Trends:

Major components of City expenditures are personnel and capital costs. The three trends included in this section are Expenditures per Capita, Fringe Benefits and Capital Expenditures.

Balance Sheet Trends:

These charts focus on the General Fund. Included are charts showing trends of fund balances, liabilities, operating deficiencies and liquidity.

Debt Service Trends:

Debt Service trends, which provide an overview of total City debt, include charts showing self supported debt, gross bonded debt and overlapping debt.

Overview of Findings:**What's Positive?**

In general, this report shows that Rock Island has been able to weather the recent economic downturn despite a significant loss in statewide shared tax revenue and increased costs for employee benefits.

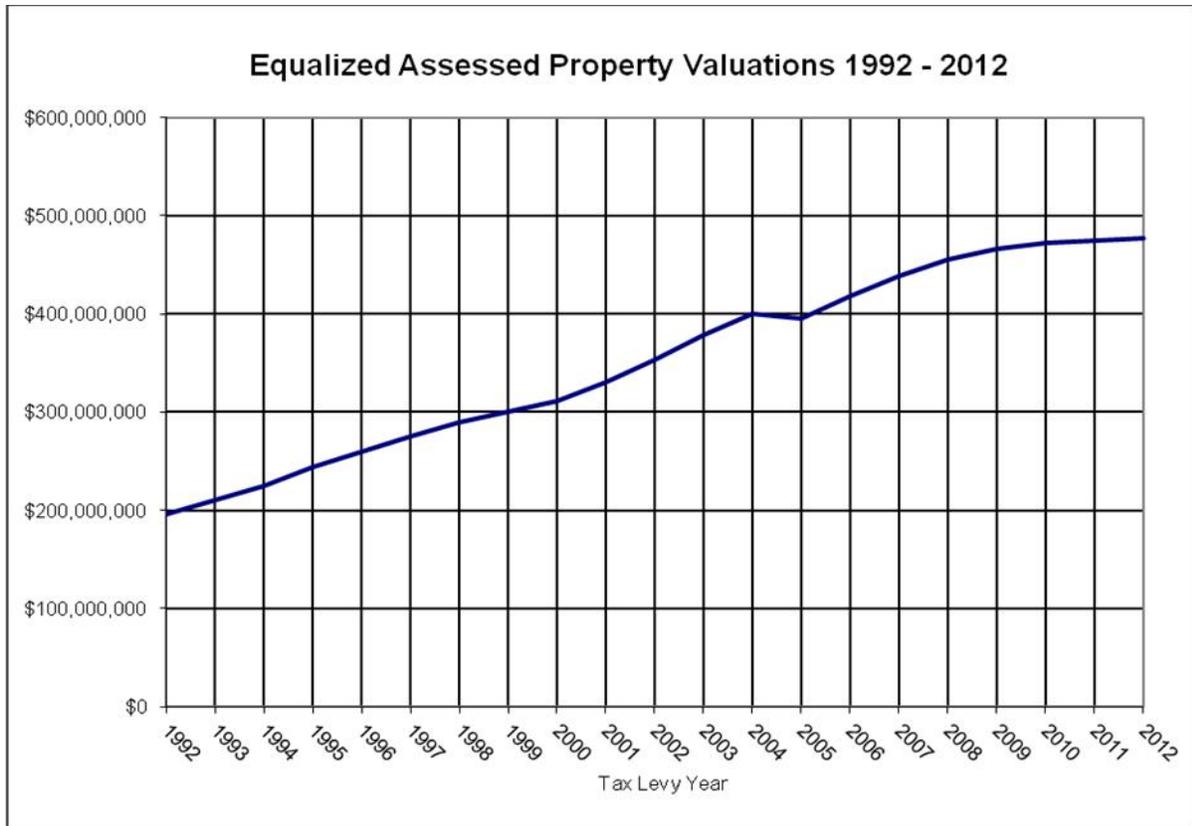
The City has managed to continue a ninety (90) day reserve balance in the General Fund. City financial policies require that any surplus exceeding the ninety (90) day target balance will be transferred to the City's Capital Fund.

Points of Concern

The report also shows that the City must continue efforts aimed at increasing property values and retail sales. Property values have decreased in 2013 and are projected to decrease again in 2014. Though the City Council continues to hold the property tax rate steady, Rock Island's property tax rate is the second highest of the cities surveyed for the municipal portion and for the total property tax rate. Rock Island also does not compare well to other cities with sales tax revenue per capita.

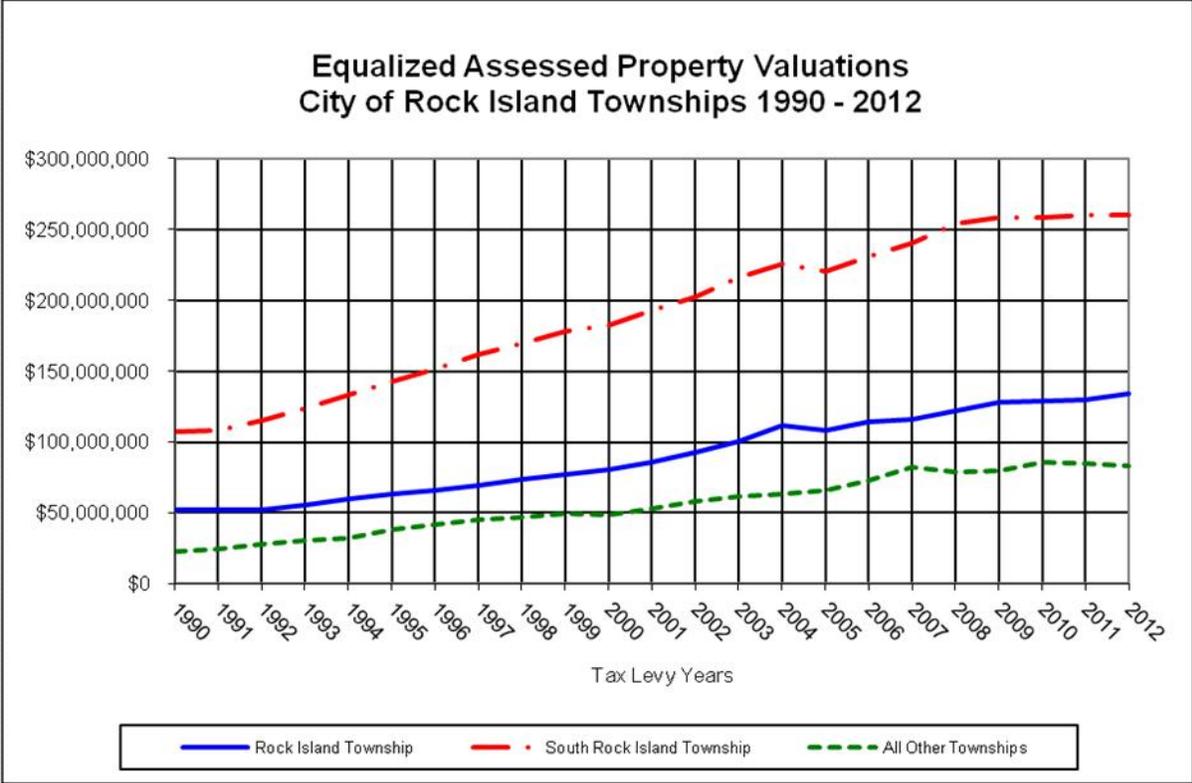
To address these concerns, the Rock Island City Council has consistently identified community and economic development as a top priority and has supported a number of initiatives directed at creating and retaining jobs in the community, expanding the City's tax base and promoting the City as "Rock Solid, Rock Island".

COMMUNITY GROWTH TRENDS



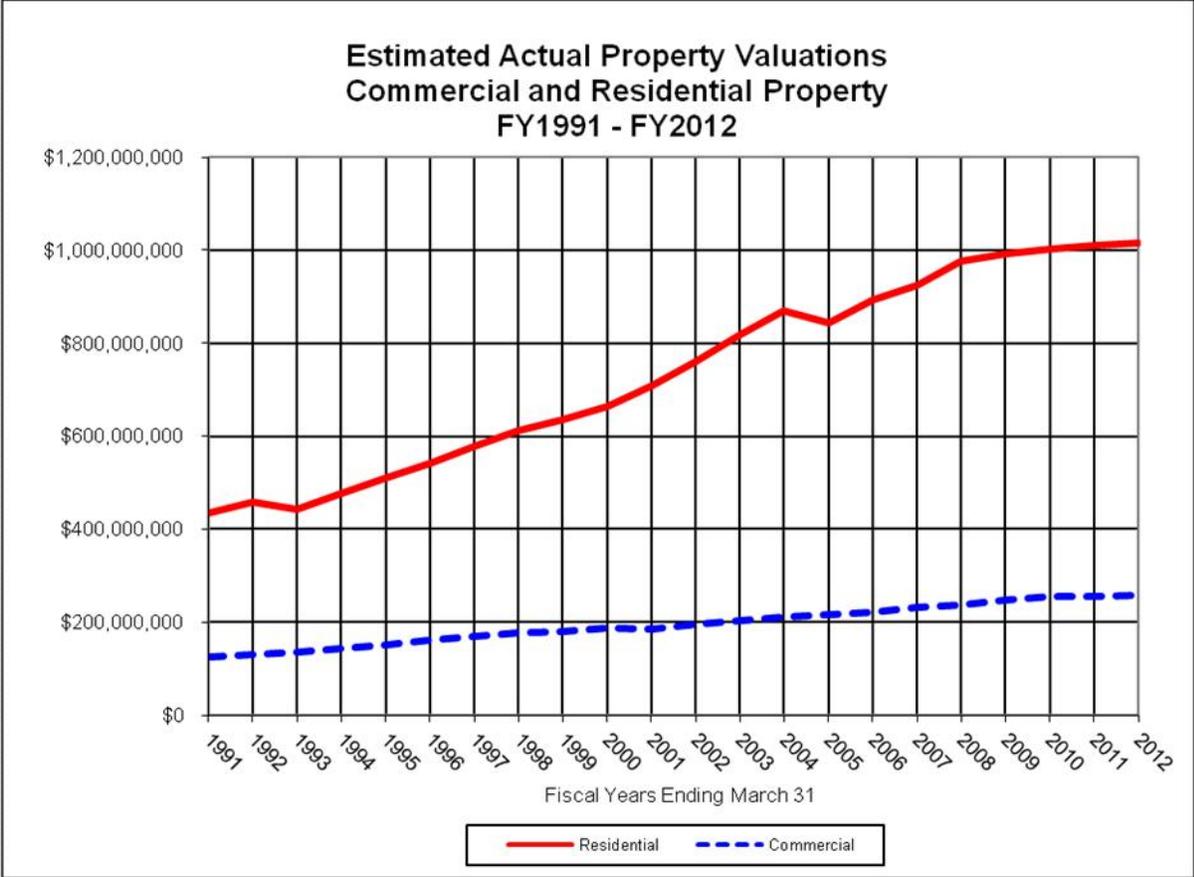
INDICATOR DESCRIPTION: Property tax is approximately 21% of total General Fund revenue, so changes in property assessments have a significant impact on the General Fund. Assessed valuation is the value of all real property in a taxing district. In Rock Island, property is assessed at 1/3 of market value. The tax rate is applied to each hundred dollars of assessed valuation. This chart shows actual City property valuations by the year of assessment. Taxes assessed and levied in the assessment year are collected in the following year.

TREND ANALYSIS/CONCLUSION: Assessed valuations in the City of Rock Island increased 62% from \$185,512,063 in 1991 to \$300,331,061 in 1999. Since 1999, property values increased by 29% to an estimated \$400,648,759 for 2004. In 2005 the City experienced a slight decrease to \$395,707,115 due to a change in state law associated with property tax exemptions. For 2012, the City experienced an increase to \$ 477,622,307. Over the last Twenty years, property values have increased on average 4.94% per year with the increase in 2012 being 0.54%.



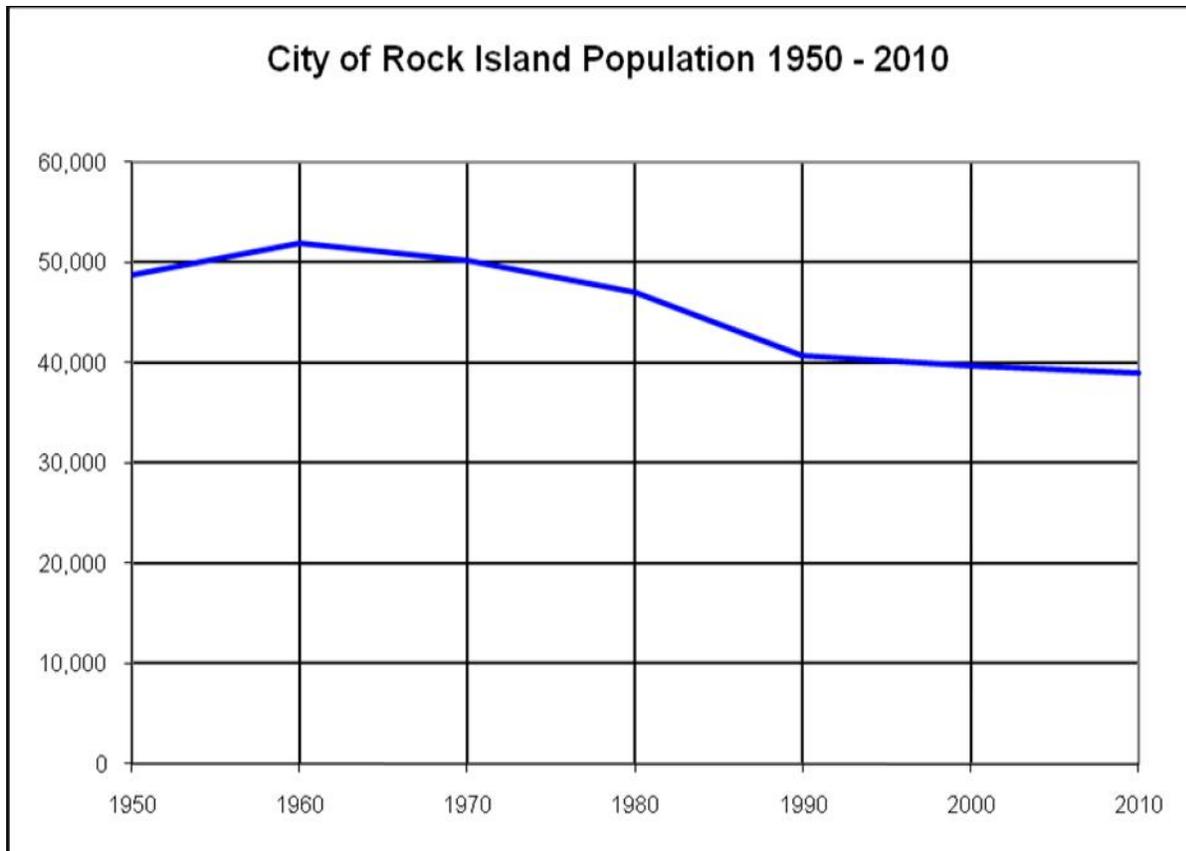
INDICATOR DESCRIPTION: Two townships, Rock Island and South Rock Island, are the principal townships in the City. Portions of Blackhawk and South Moline Townships are also within the City. The older and downtown portions of the City are contained in Rock Island Township. The newer areas of the City are located in South Rock Island, Blackhawk and South Moline Townships.

TREND ANALYSIS/CONCLUSION: In the 1990's, City of Rock Island townships saw an increase in property values. During this time, property values increased at a faster rate in South Rock Island, South Moline and Blackhawk townships. For 2012, this trend changed as property values for South Rock Island Township only increased by 0.22% while Rock Island Township increased 3.25%. Additionally, Blackhawk and South Moline Townships actually decreased 2.62%. This chart continues to point out the need for continued efforts towards improving property values in all its townships.



INDICATOR DESCRIPTION: The types of taxable property are: commercial, residential, industrial, farm and railroad. The majority of the taxable properties in the City are classified as commercial or residential. This chart compares commercial and residential property values from 1991 to December 31, 2012.

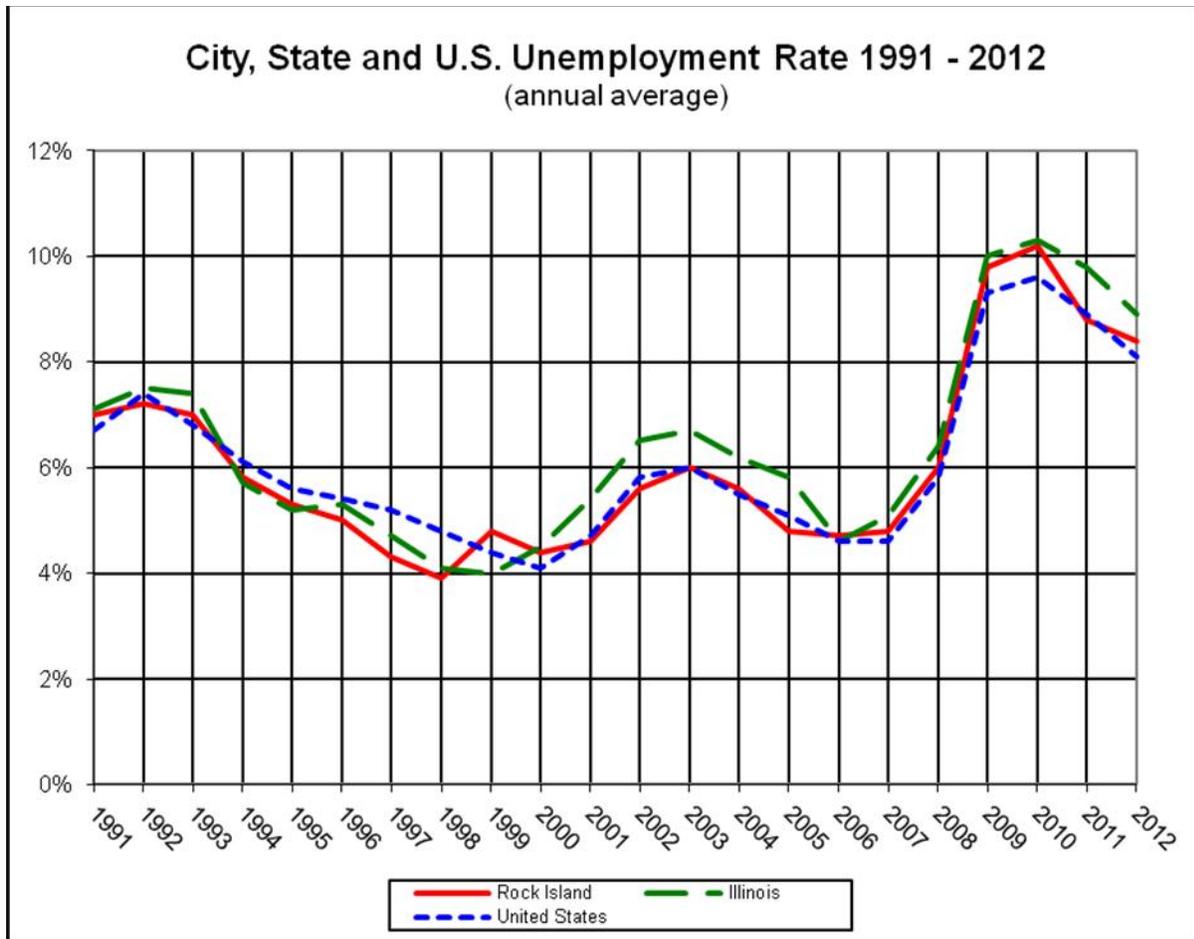
TREND ANALYSIS/CONCLUSION: Residential property values had almost doubled from \$433,806,712 in 1991 to \$869,508,657 in 2004, however, due to the depressed housing market, values dropped to \$843,185,790 in 2005 though they have recovered since then with 2012 showing an increase of 0.57%. Commercial property values increased at a much slower rate becoming virtually stagnant from 1999 – 2001, but subsequently resumed their steady rise and in 2012 had an increase of 0.89%.



INDICATOR DESCRIPTION: This chart shows the population of the City of Rock Island over the past sixty years. The population peaked at 51,863 in 1960. Population since 1960 declined to 50,166 at the 1970 Census and 46,821 at the 1980 Census. The 1990 Census reported the City's population at 40,552, a decrease of 13.39% from 1980. The 2000 Census population of 39,684 was a decrease of 2.14% from 1990. Census figures for 2010 show a further population decline to 39,018, which is a decrease of 1.68%. At first glance a decline in population would appear to relieve the pressure for expenditures because there is less population to serve. In reality, a city faced with a declining population is rarely able to reduce expenditures in the same proportion as it is losing population because many costs such as debt service, pensions and government mandates are fixed and cannot be reduced in the short run. Therefore, a stable or growing population is key to the financial stability of a community.

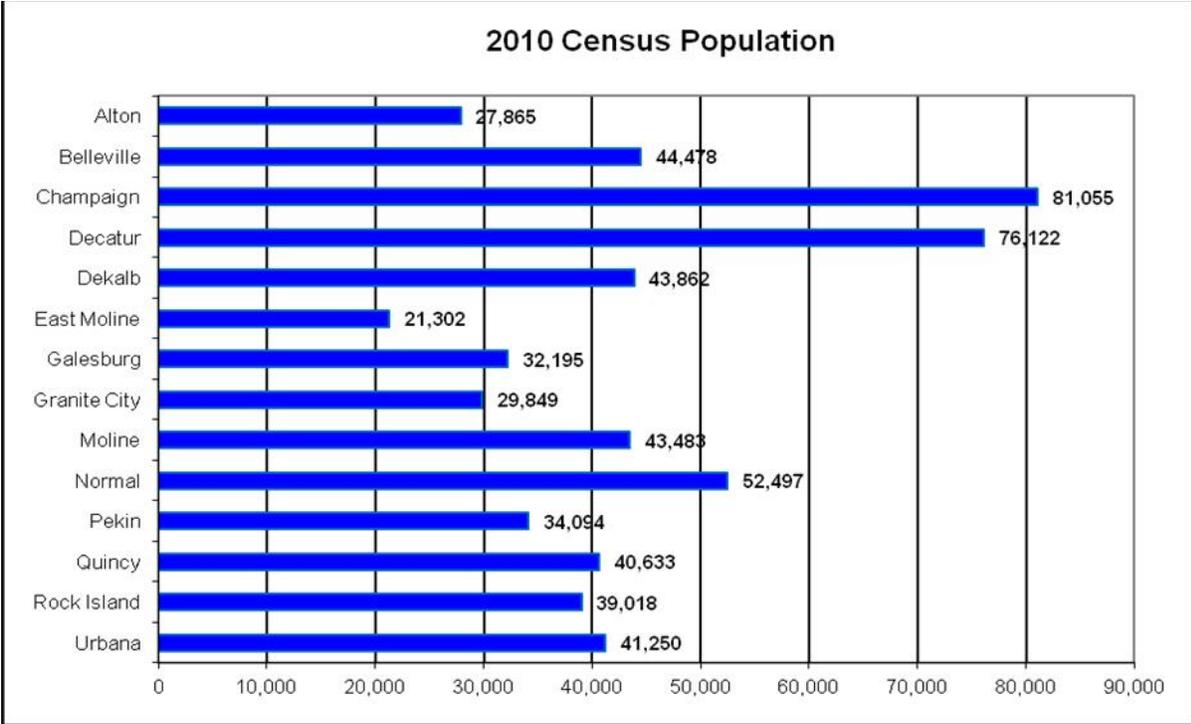
TREND ANALYSIS/CONCLUSION: The decline in the 1980's parallels the decline in property values during that same period. Since 1990, Rock Island's population continued to decline, but at a slower rate while property values increased. An increase in population through residential development is vital to the financial future for the City of Rock Island. Plans to continue to promote development in southwest Rock Island and to encourage infill residential development in developed areas of Rock Island are planned to reverse this trend.

COMPARATIVE TRENDS



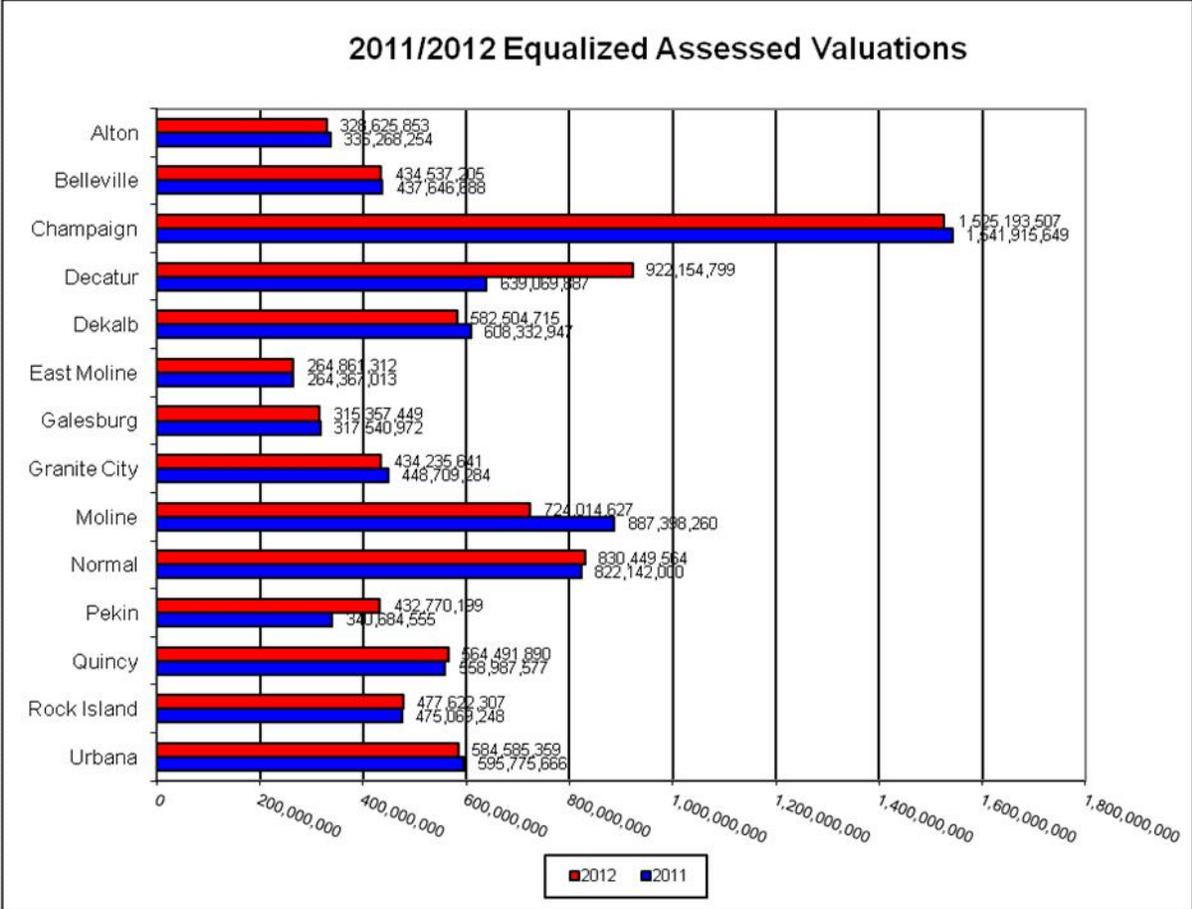
INDICATOR DESCRIPTION: This chart shows the average yearly unemployment rate for the City of Rock Island, State of Illinois, and United States of America from 1991 to 2012. The City unemployment rate, which previously peaked in 1992 at 7.2%, reached a new peak in 2010 at 10.2%. The lowest rate of 3.9% was reached in 1998 when statewide was 4.1% and the U.S. rate was 4.8%.

TREND ANALYSIS/CONCLUSION: This chart shows a dramatic decline in the City's unemployment rate between 1992 and 1998. Following 1998, the City's unemployment peaked in both 1999 and 2003 followed by a gradual decrease through 2007. Since 2007, the City's unemployment rate sharply increased in 2008 and 2009 followed by a lesser increase in 2010 to a new all time high of 10.2%. For 2012 though the unemployment rate for the City has declined to 8.4% which is only slightly down from the 2011 rate of 8.8%.



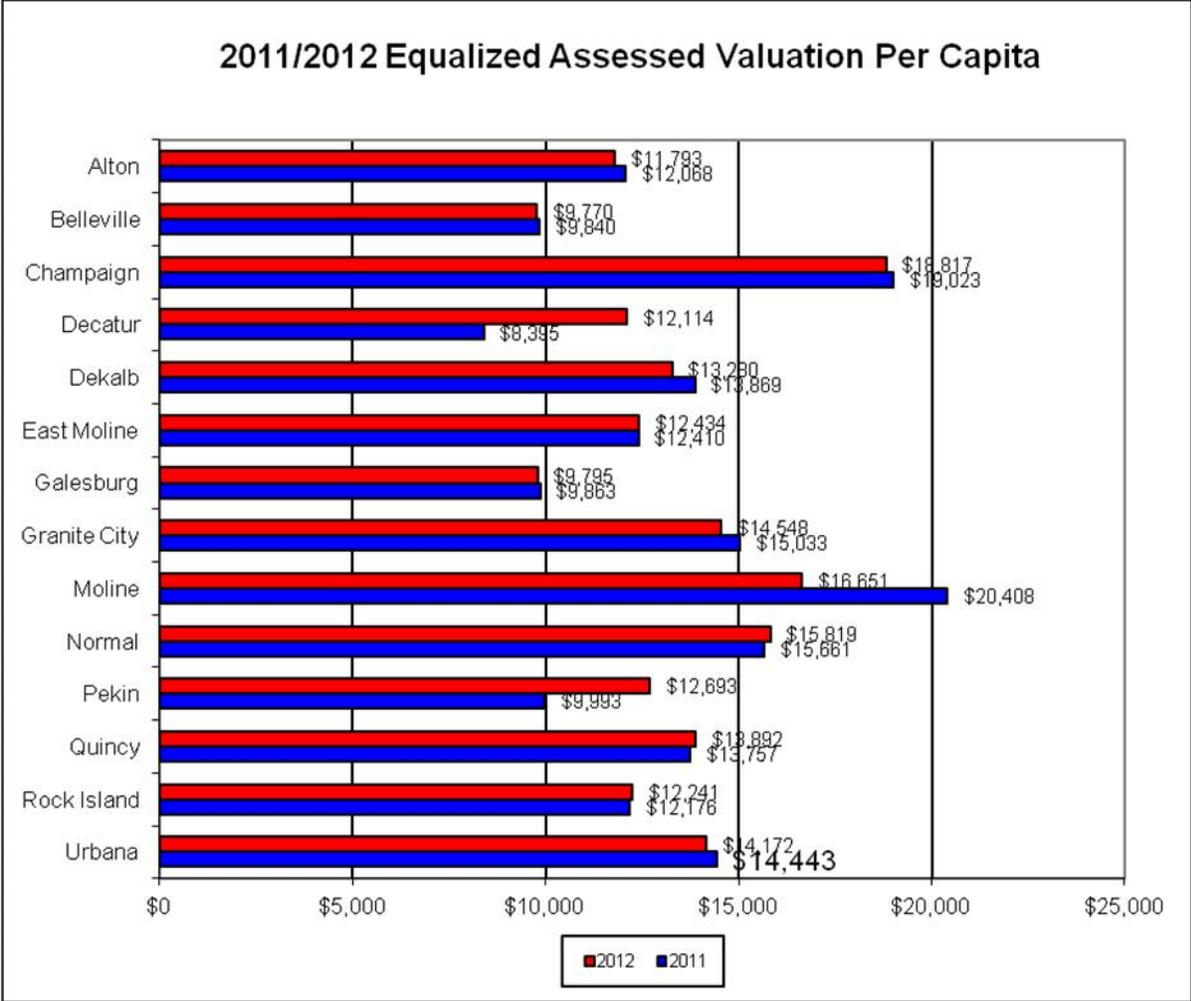
INDICATOR DESCRIPTION: 2010 Census populations for selected Illinois cities.

TREND ANALYSIS/CONCLUSION: Rock Island’s population is in the middle range of the fourteen cities included in the survey. Cities closest to Rock Island in population are Quincy and Urbana. Rock Island was one of six communities in this survey that declined in population from the 2000 census to the 2010 census.



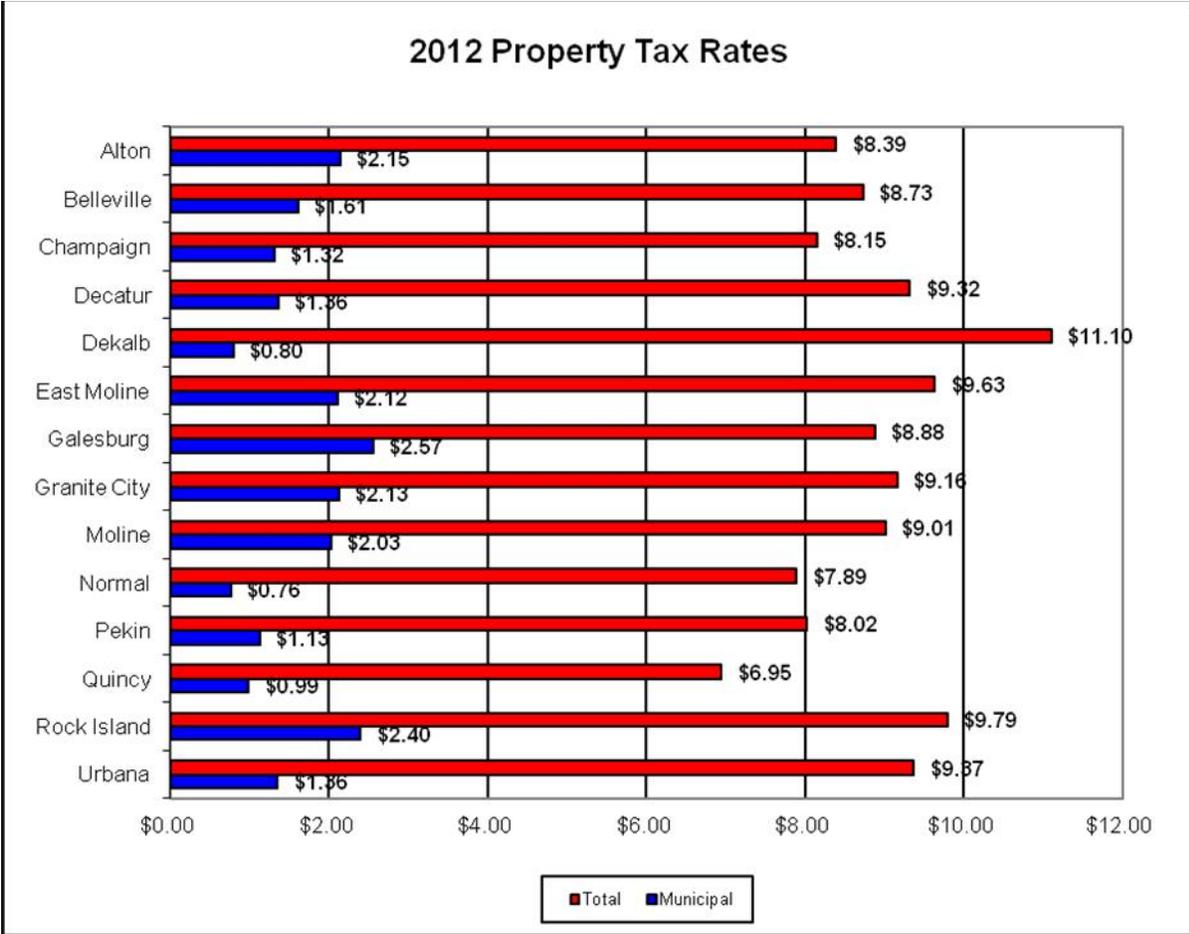
INDICATOR DESCRIPTION: Comparison of 2011 and 2012 property values for fourteen Illinois cities.

TREND ANALYSIS/CONCLUSION: Rock Island is below average for cities of comparable size included in the survey. Cities close to Rock Island are Belleville, Granite City, and Pekin. The 2012 property value for the City of Moline is \$724,014,627. The property value for Moline is 52% greater than the property value for Rock Island even though Moline’s population is estimated to exceed Rock Island’s by only 11.4%. For 2012, eight of the fourteen cities listed saw a decrease in their Equalized Assessed Valuations with Rick Island experiencing a 0.54% increase.



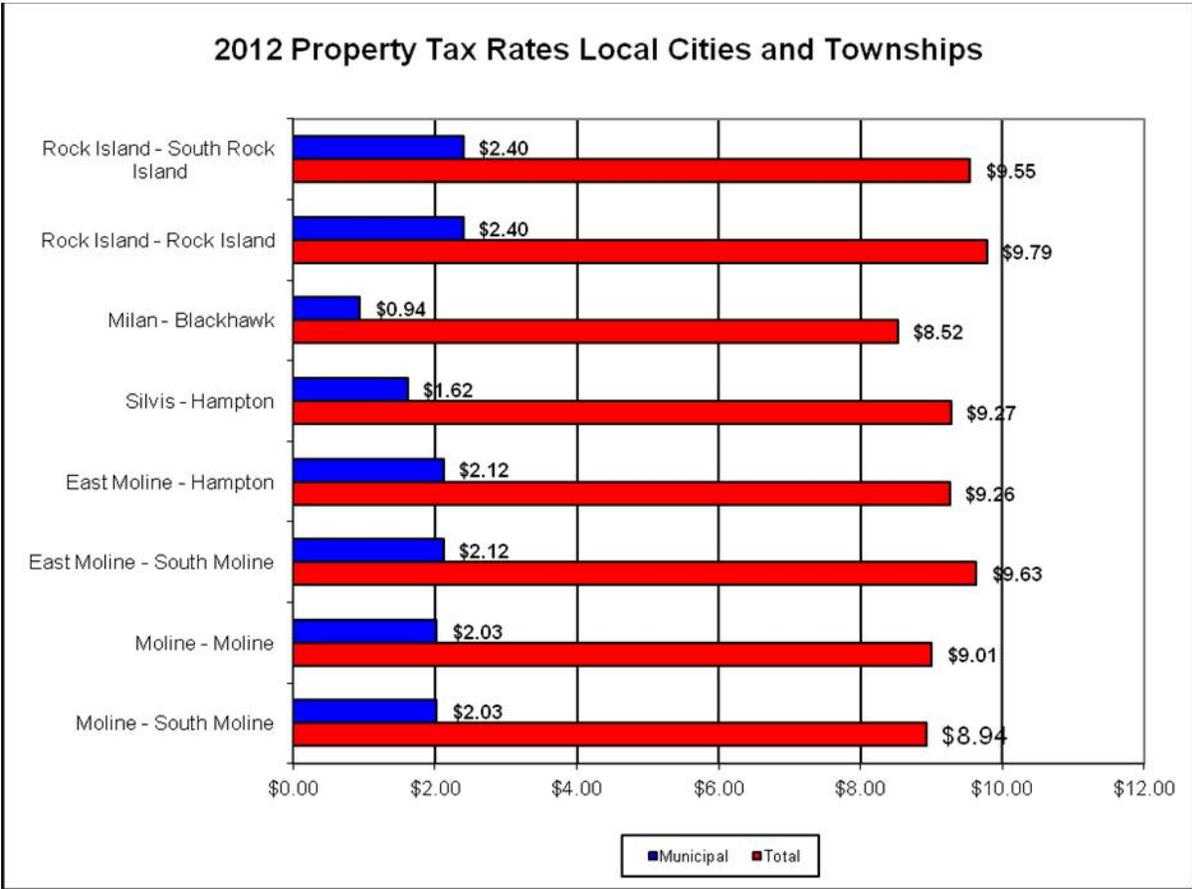
INDICATOR DESCRIPTION: The comparison of 2011 and 2012 property values per capita for fourteen Illinois cities.

TREND ANALYSIS/CONCLUSION: Of the fourteen Illinois cities included in the survey, four cities in 2012 – Alton, Belleville, Decatur, and Galesburg – have lower equalized assessed valuations per capita than Rock Island as compared to there being five cities lower than Rock Island in 2011. The equalized assessed valuation per capita for Rock Island has increased approximately 0.54% from the previous year. It should be noted that eight cities in this survey actually had a decrease in their equalized assessed valuation per capita from 2011 to 2012.



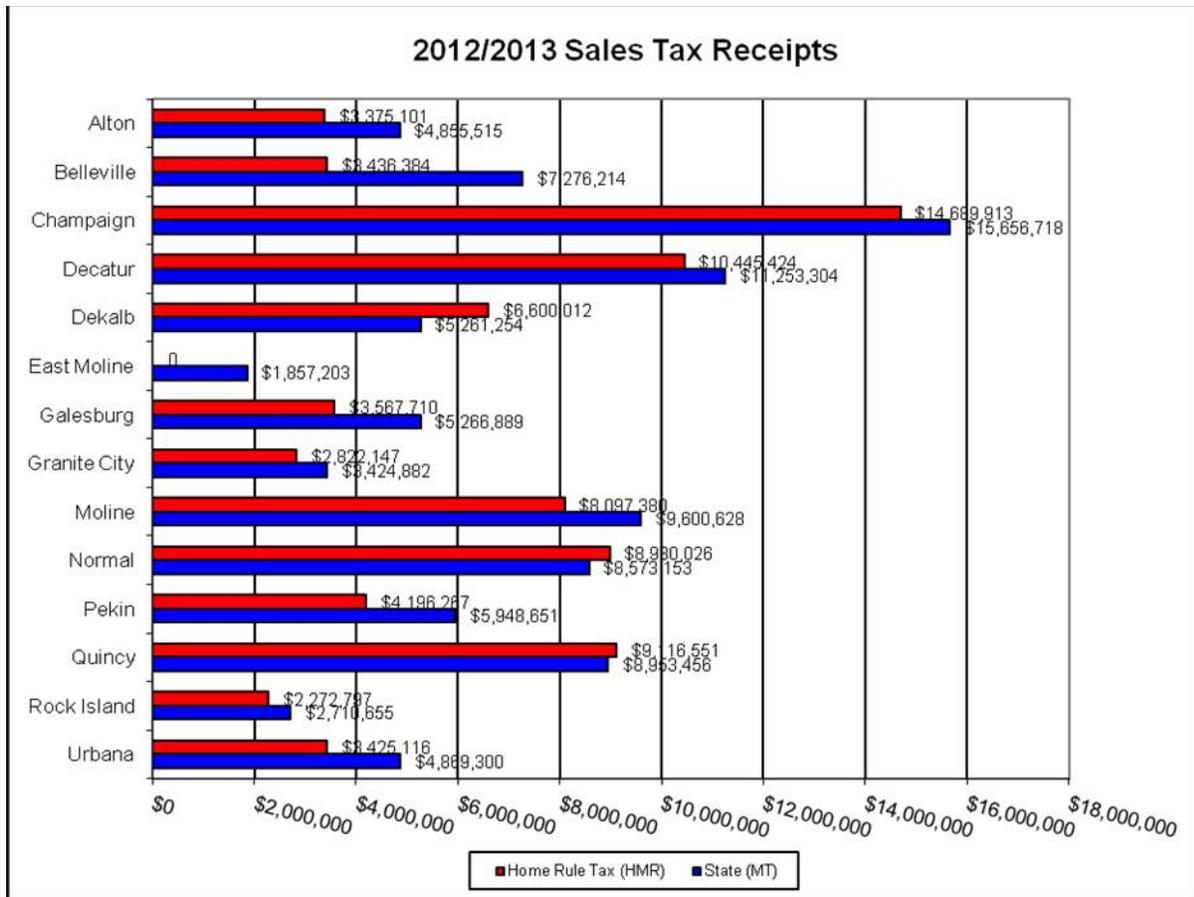
INDICATOR DESCRIPTION: The comparison of 2012 property tax rates for fourteen Illinois cities. (Taxes levied in 2012 and collected in 2013.) Shown are the municipal and total tax rates. The total tax rate includes rates for taxing bodies such as schools and other special districts and therefore compares the total tax due from a typical taxpayer.

TREND ANALYSIS/CONCLUSION: Rock Island (\$9.79) has the second highest total property tax rate and the second highest municipal rate (\$2.40) of the fourteen Illinois cities in this survey. It should be noted that prior to 2009 Rock Island was highest in both categories. The city with a total tax rate higher than Rock Island is DeKalb at \$11.10, and the city with the municipal tax rate higher than Rock Island is Galesburg at \$2.57. This chart shows the need for economic development to increase property values so the property tax rate for the City can become more competitive with other cities.



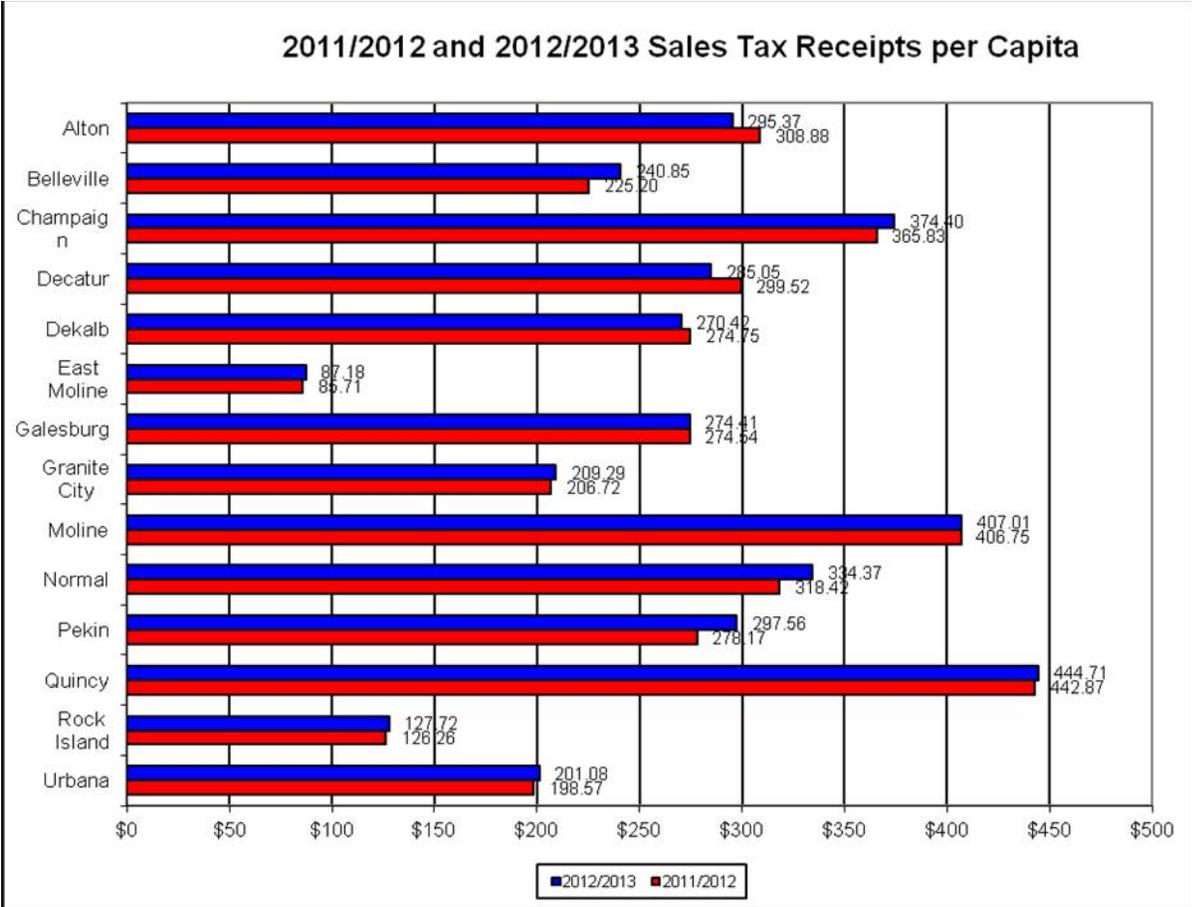
INDICATOR DESCRIPTION: This chart compares the total property tax rate and the municipal portion of that rate (including Parks and Library) for Illinois Quad-City townships. (Taxes levied in 2012 and collected in 2013.) It shows the relative tax burden for residents located within these townships. Cities that fall within these townships included in the analysis are Rock Island, Milan, Silvis, East Moline and Moline.

TREND ANALYSIS/CONCLUSION: The lowest municipal and total property tax rates are in Blackhawk Township, which includes the Village of Milan. The highest total property rate is Rock Island Township. The highest municipal tax rates are in Rock Island Township and South Rock Island Township. This chart again points out the need for continued economic development efforts to attract jobs and residents to the City, so the property tax rate for the City can become more competitive with the rates of other cities.



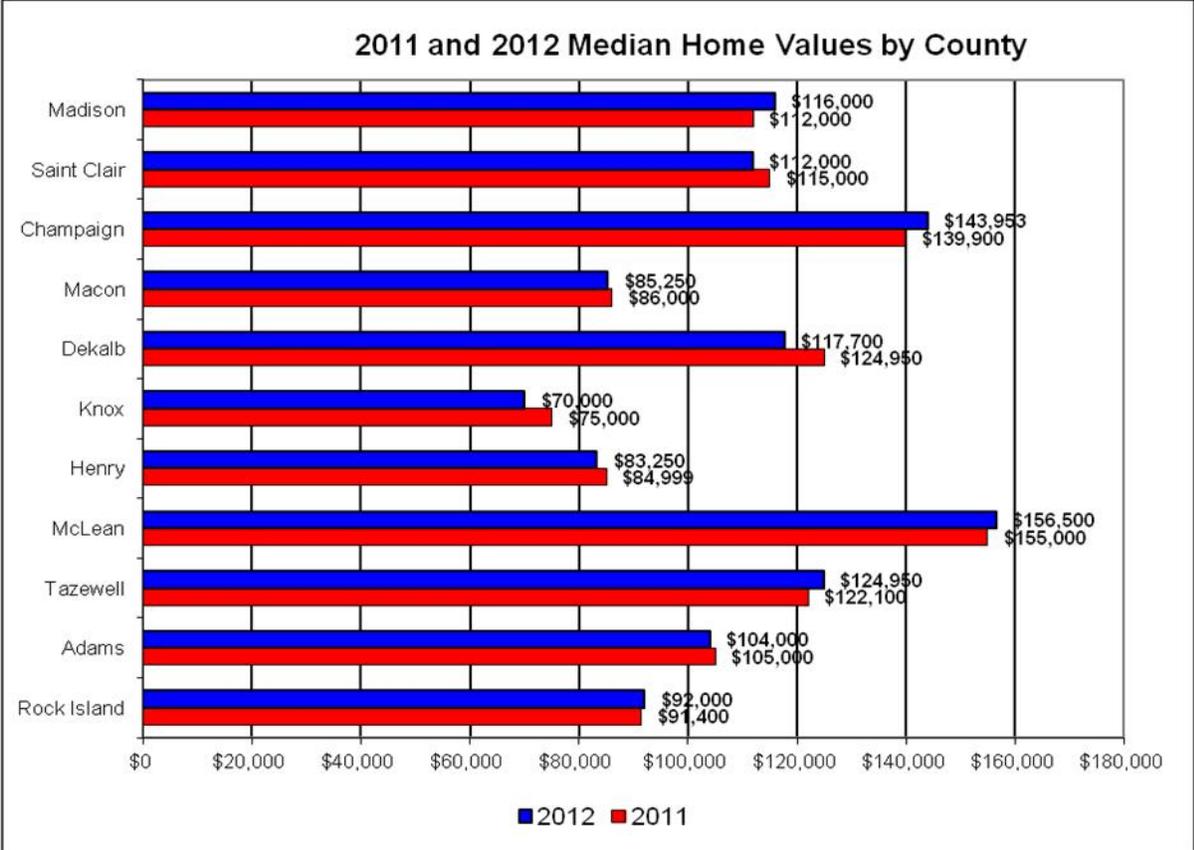
INDICATOR DESCRIPTION: Comparison of July 2012 through June 2013 sales tax collections for fourteen Illinois cities. The data for the chart came from the Illinois Department of Revenue. The State of Illinois collects 7.5% sales tax in the City of Rock Island. The State retains the 5.00% portion, returns a 0.25% portion to Rock Island County and returns a 2.25% portion to the City. Of this 2.25% portion, 1.00% is state sales tax and 1.25% is the local option sales tax.

TREND ANALYSIS/CONCLUSION: Rock Island's sales tax collections are the second lowest of the cities included in the survey with the exception of East Moline – which is not a home rule city. Because of the poor sales tax revenue, Rock Island must place a greater reliance on the property tax as a revenue source. Rock Island must place emphasis on development that will increase retail sales, or development that will increase property values, to offset the low sales tax revenue.



INDICATOR DESCRIPTION: Comparison of 2011/2012 and 2012/2013, July through June total sales tax revenue per capita for fourteen Illinois cities.

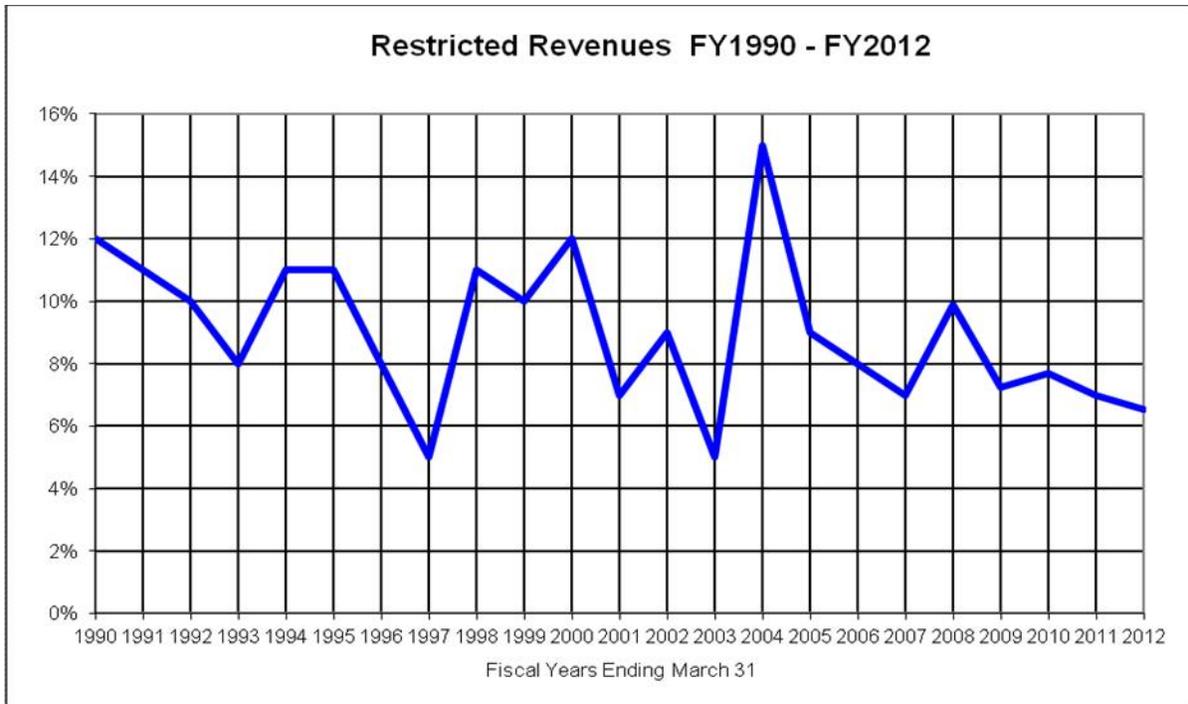
TREND ANALYSIS/CONCLUSION: Rock Island’s sales tax collections are lowest per capita of the fourteen cities included in the survey with the exception of East Moline. However, East Moline’s sales tax is generated entirely from the municipal portion of the state sales tax since East Moline cannot have a home rule sales tax. Rock Island must place a greater reliance on the property tax because of poor retail sales. Obviously, Rock Island and East Moline residents are shopping at the regional shopping centers in Moline since retail sales per capita for Moline is over three times the sales tax per capita of Rock Island and East Moline. In a positive note, Rock Island’s sales tax per capita increased 1.2% from the previous year while four cities experienced a decrease.



INDICATOR DESCRIPTION: Comparison of median home values by county incorporates the fourteen Illinois cities looked at in the previous chart for 2011 and 2012.

TREND ANALYSIS/CONCLUSION: This chart shows that Rock Island County remains competitive in the residential market compared to other counties. Median home values in Rock Island County increased in 2012 when compared to 2011 while six of the eleven counties on this list experienced a decrease. The City of Rock Island must not only increase the amount of residential housing, but should also increase the value of housing to remain competitive.

REVENUE TRENDS



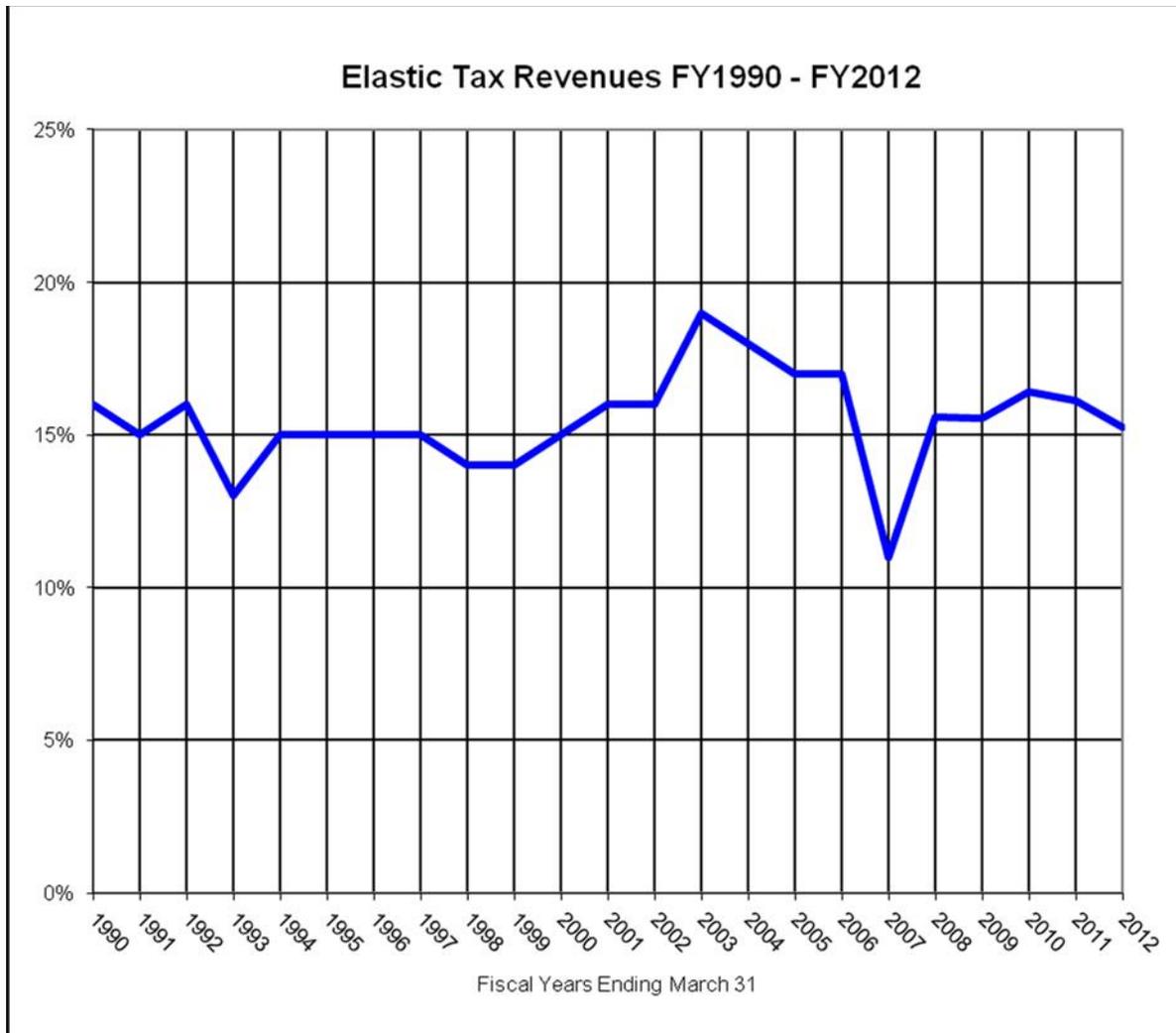
INDICATOR DESCRIPTION: This chart shows restricted revenues as a percentage of net operating revenue. Restricted revenues are funds, which must be spent on capital projects, grants, or other legal obligations. From one perspective, it would seem that many of these restrictions should not affect the financial health of a city because a city has the option of accepting the revenues and not providing the service. However, it is not always easy to provide necessary services, i.e., economic development, social service programs, etc., without outside funding. As the reliance on restricted revenues increases, a city loses its freedom to respond to changing conditions. A large proportion of restricted revenues also make a city's program mix vulnerable to dictates from the funding sources. This may also indicate a growing over-dependence on external revenue sources and signal a future inability to maintain certain services.

TREND ANALYSIS/CONCLUSION: This chart indicates that the negative trend (1993-1995) reversed in 1996 with a decreasing reliance on restricted revenues. The reason for the shifts including the sharp increase for 2004 is fluctuations in federal block grant draw downs from the U.S. Treasury. The 2004 drawdown was \$3,459,456 compared to 2003 (\$24,730) and 2002 (\$40,023). There has been a slight decrease for 2012 from 2011. Future funding for Community Development Block Grants is a major concern for the City because the grants provide significant resources for staff support in the Community and Economic Development and the Martin Luther King Center departments.



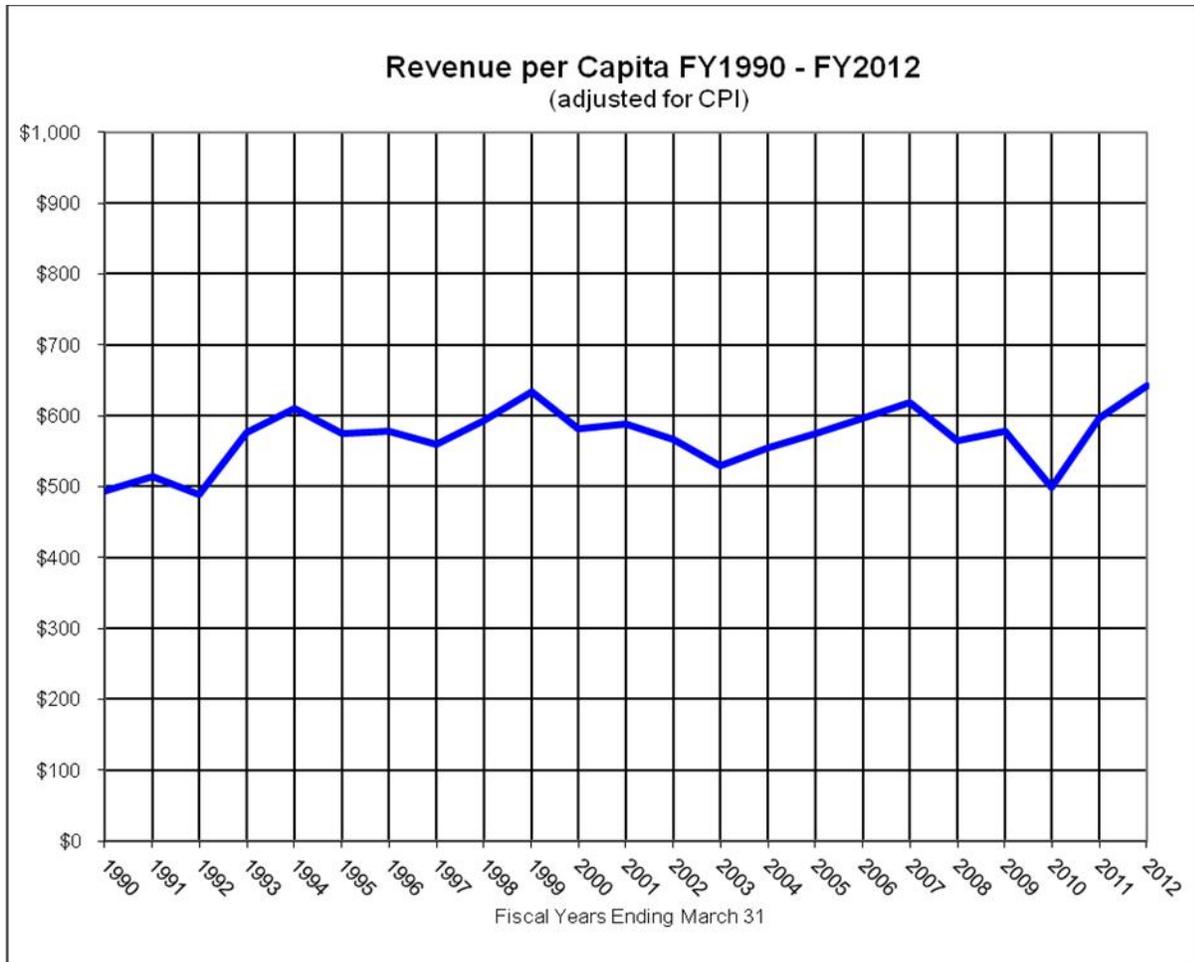
INDICATOR DESCRIPTION: Intergovernmental revenues are shown as a percentage of gross operating revenues. Gross operating revenues are defined as revenues to the General, Special Revenue, and Debt Service funds. Intergovernmental revenues are monies received from other government entities. An increasing trend indicates reduced freedom to respond to changing conditions. They are important to analyze because over-dependence on these revenues can have an adverse impact on financial condition. The conditions that the funding provider attaches may prove too costly, especially if future conditions change after a city has developed a dependency on the funds.

TREND ANALYSIS/CONCLUSION: This chart is similar to the Restricted Revenue chart. The reason for the shifts is fluctuations in federal block grant draw downs from the U.S. Treasury. The expectation would be to see an increase in this percentage in recent years due to the infusion of federal stimulus money (ARRA) grant funds into the U.S. economy. However, this chart shows that the City did not benefit significantly from these additional funds. Additionally, future funding for the Community Development Block Grants is a major concern for the City.



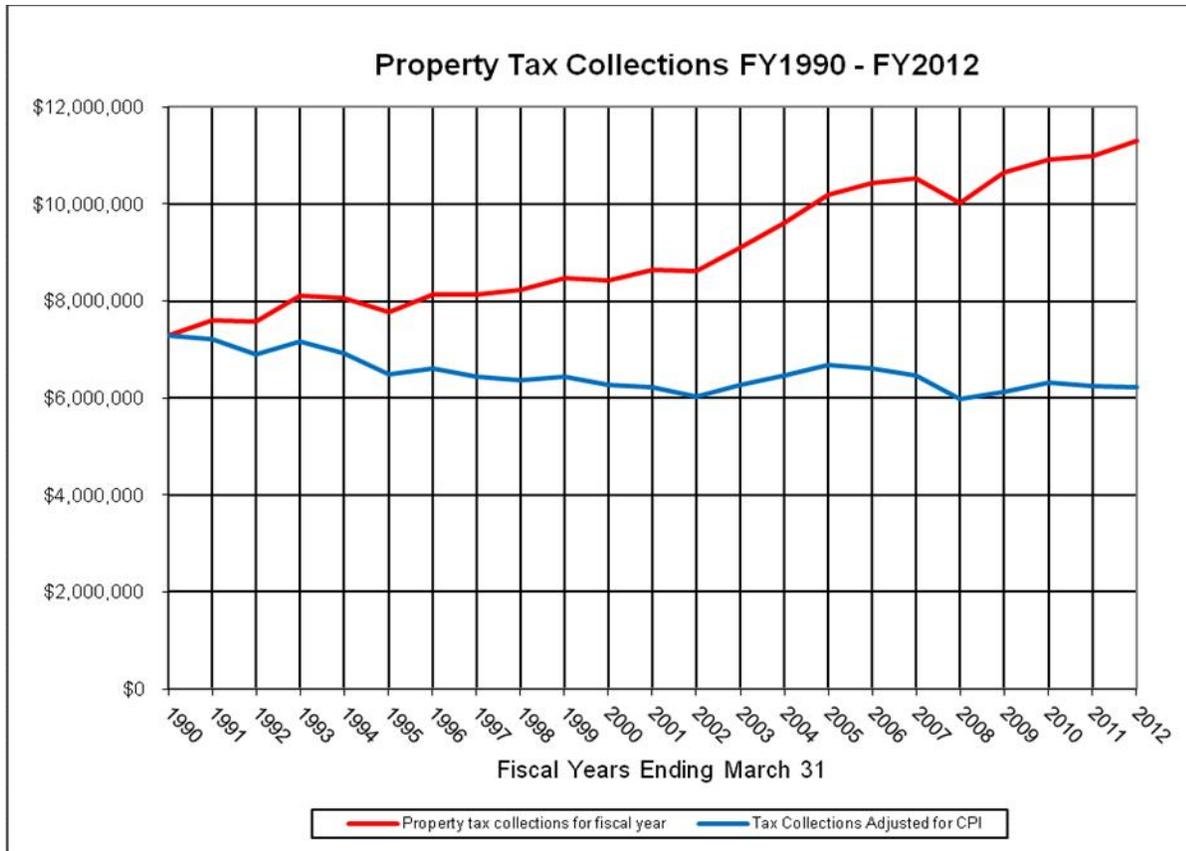
INDICATOR DESCRIPTION: Elastic tax revenues are shown as a percentage of net operating revenue. Their yields are responsive to changes in the economic base and inflation. (Inelastic revenues have fixed fees and are unresponsive to changes in economic conditions.) Elastic tax revenues decrease proportionately as the economic base and inflation increase. Sales tax and utility tax are defined as elastic revenues because they reflect the local economy ---- residents are able to spend and conserve energy in proportion to their spending power. It is to the City's advantage to have a balance between elastic and inelastic revenues to respond to cyclical changes in economic conditions.

TREND ANALYSIS/CONCLUSION: This chart shows that the percentage of elastic tax revenues to net operating revenues remained relatively stable. The 57% increase from 2002 (\$1,423,538) to 2003 (\$2,235,408) was due the utility tax revenues when the City adopted the new simplified telecommunications tax at a rate of 6%. The decrease in 2007 was due to a slowdown in sales tax revenue and a decrease in utility tax revenues which recovered to a good extent in 2008 but has seen only minor fluctuations since then.



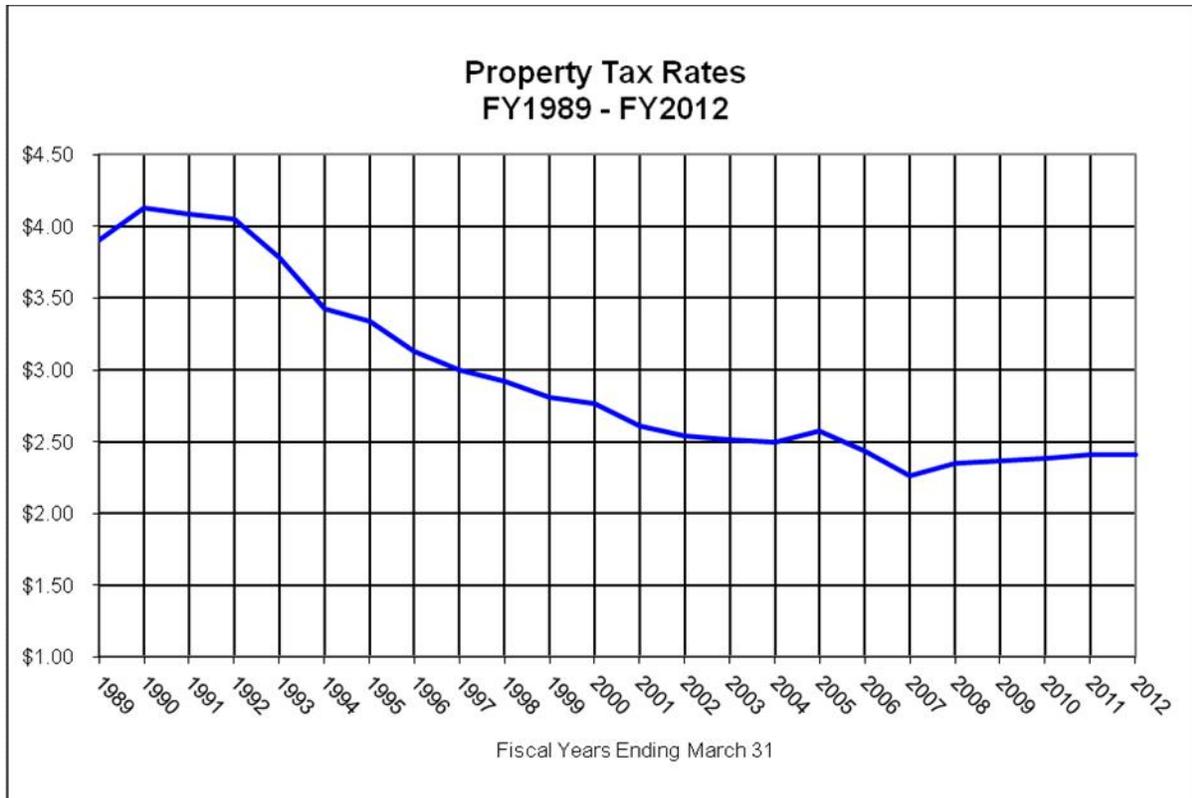
INDICATOR DESCRIPTION: This chart shows net operating revenue per person of governmental funds - adjusted for changes in the consumer price index. This chart shows how revenues are changing relative to changes in population. As population increases, it might be expected that the need for services would increase proportionately; therefore the level of per capita revenues should remain at least constant. Subsequently, if per capita revenues decrease, it would be expected that the City might be unable to maintain existing services with the same revenue sources.

TREND ANALYSIS/CONCLUSION: This chart shows that City revenue per capita has gradually increased during the first half of the past decade followed by a decrease from 1999 to 2003 because of the slowdown in the draw down of block grant funds. This trend reversed itself through 2007 but has declined sharply in the past three years and is at its lowest point in 2010. This decline is attributed to a decrease in intergovernmental revenue and corresponds to the trend in expenditures per capita. For 2011, this trend reversed its self, and it improved further in 2012.



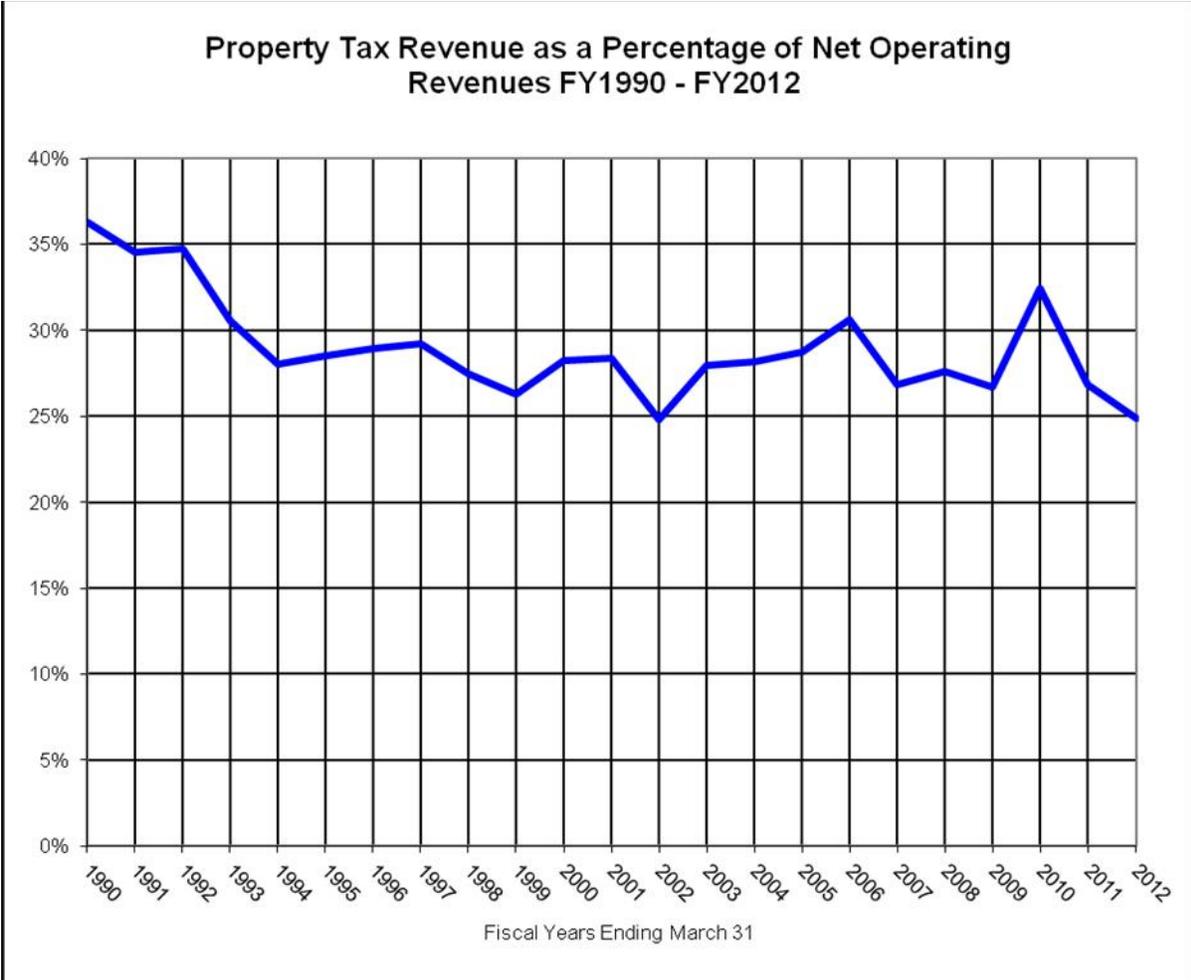
INDICATOR DESCRIPTION: Most cities are heavily reliant on property tax. A decline or growth in property taxes can result from a number of causes. First it may reflect an overall decline in a city’s property values resulting from age, a decline in economic health, or a decline in population. Second, it might result from an inability of property owners to pay. Third, it might be a result of inefficient assessment or appraisal practices. Fourth, a decline could result from an unwillingness of property owners to pay because delinquency penalties are less than short-run interest rates and nonpayment becomes an economical way for private individuals and businesses to borrow money.

TREND ANALYSIS/CONCLUSION: This chart illustrates a general reduction in property tax collections in constant dollars from 2005 to 2008 with a slight increase in 2009 and 2010. This points out the need for continued economic development strategies designed to attract, retain and increase the property values of businesses and households.



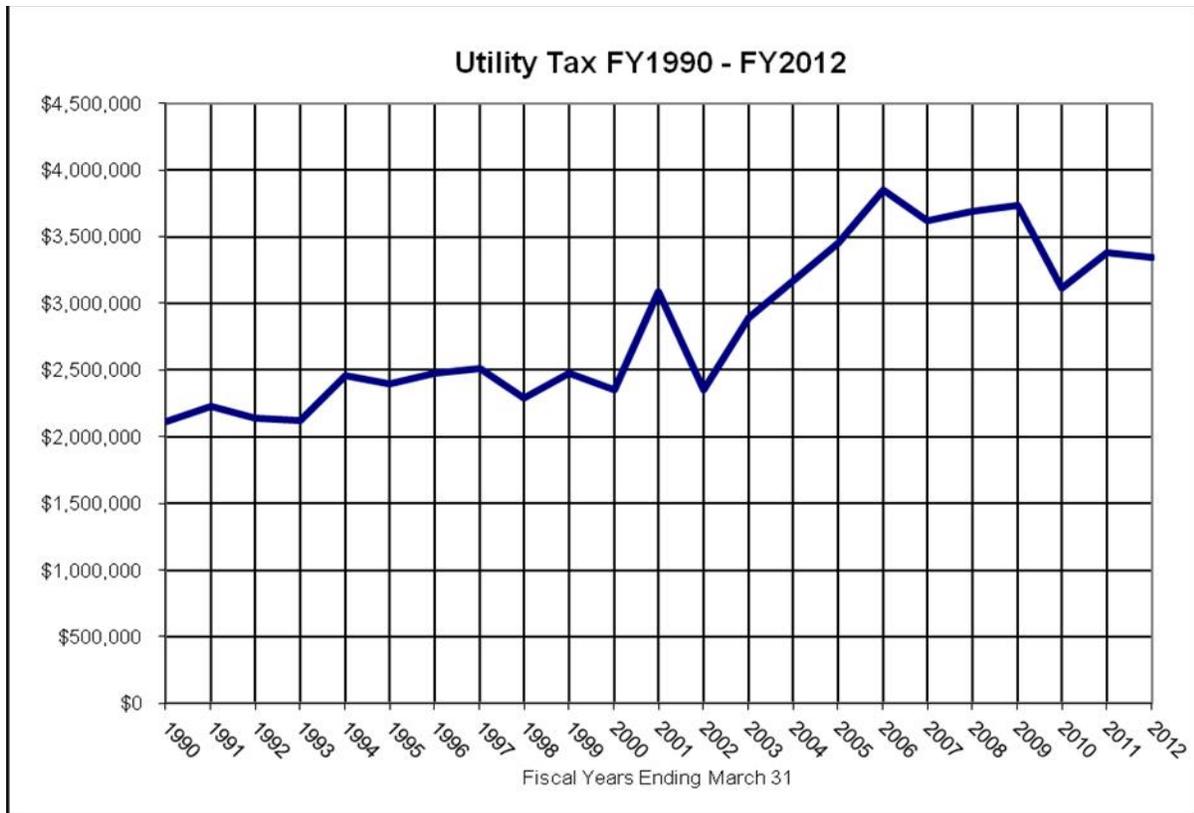
INDICATOR DESCRIPTION: This chart shows the changes in the municipal property tax rate for property taxes collected in fiscal years ending March 31, 1990 to 2012. The municipal rate includes levies for Parks and Library.

TREND ANALYSIS/CONCLUSION: This chart should be viewed with the first chart “Equalized Assessed Property Valuations”. Property tax rates peaked in 1990 at \$4.13. They have steadily declined to a rate of \$2.49 in 2004 (a 40% decrease since 1991). However, in 2005 the municipal property tax rate increased slightly to \$2.57 but has decreased to \$2.36 in 2007 and remains at approximately the same rate for 2008 through 2012.



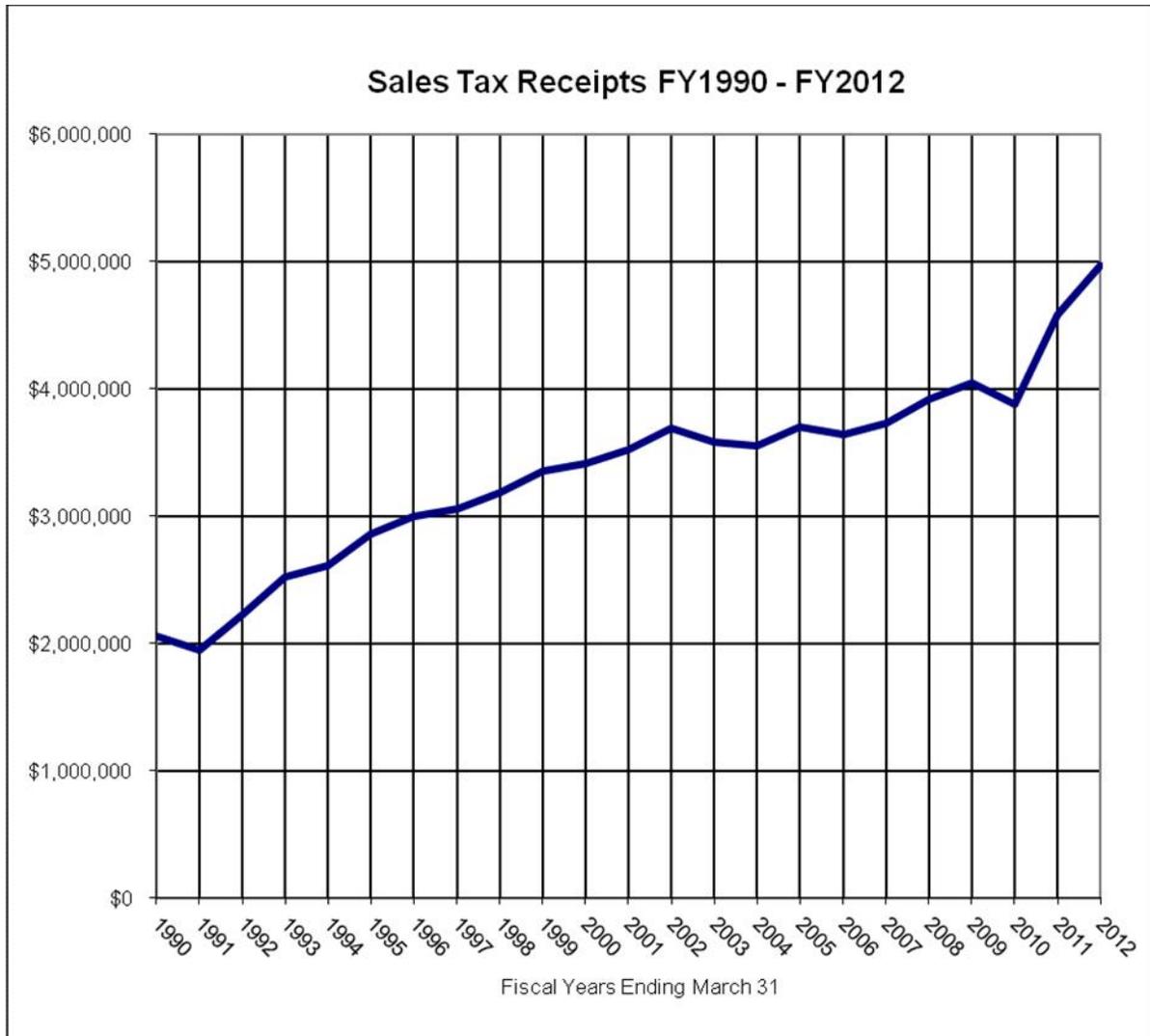
INDICATOR DESCRIPTION: This chart shows property tax collections as a percentage of Net Operating Revenue.

TREND ANALYSIS/CONCLUSION: The reliance on the property tax for funding city services had declined since 2006 but saw an increase in 2010 though it returned to the 2006 level in 2011. This is not a positive trend for the City. It reflects a reduction in state collected revenue from income and replacement taxes putting additional pressure on locally generated revenue sources and local taxpayers to fund city services. During the past decade, a more diverse revenue mix had been created due to the addition of the gasoline tax, hotel/motel tax, local option sales tax, municipal utility tax and gaming fees. This allowed the City to reduce its reliance on the property tax creating a healthier mix of operating revenues. Although the chart highlights the current challenge of the revenue mix, recovery of the state collected revenue in future years should reverse this trend. A major concern is the unknown direction that the State of Illinois will take to solve the State’s ongoing fiscal crisis. Any tampering with the distribution of state shared revenue by the State legislature could have a long-term negative impact on the City’s ability to provide services.



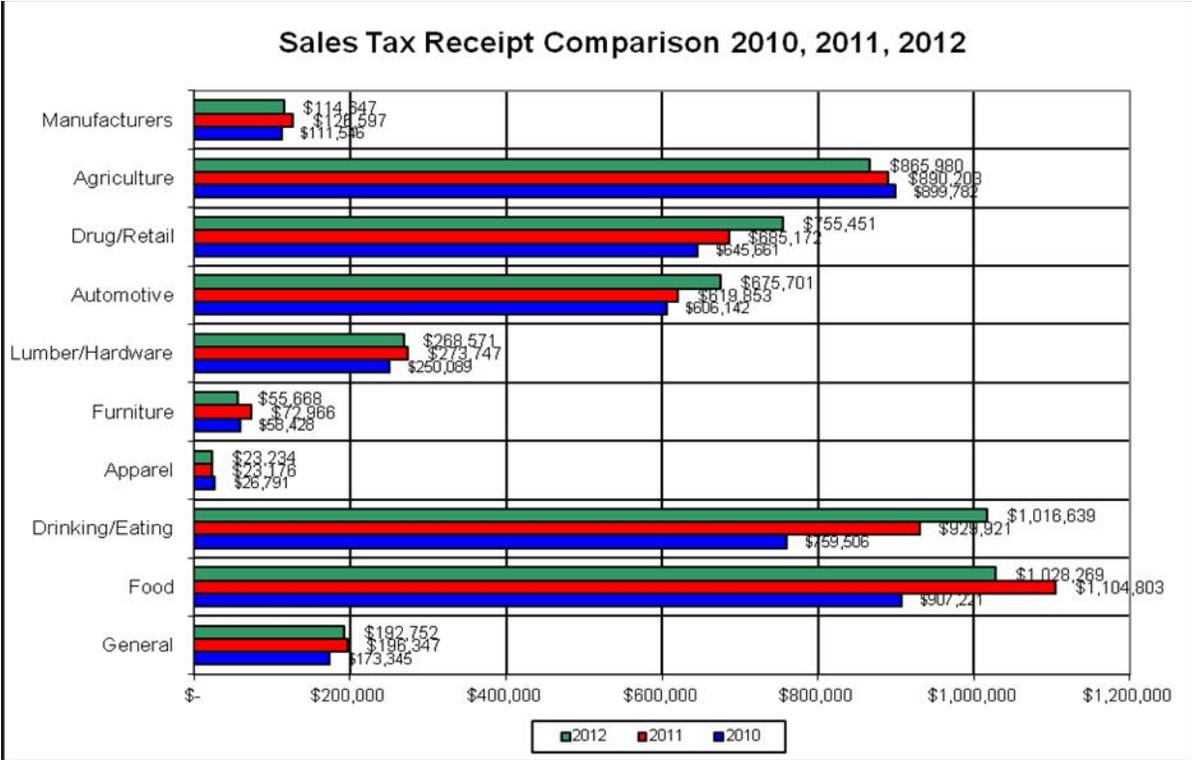
INDICATOR DESCRIPTION: On January 1, 1984 the City imposed a 1% tax on gas and electricity and a 5% tax on telephone service. On November 1, 1986, the tax on gas and electricity increased from 1% to 5%. The City has reached the statutory limit on the percentage of tax it can impose.

TREND ANALYSIS/CONCLUSION: The utility tax has been a relatively stable elastic revenue source fluctuating with the price and level of consumption. However, deregulation of the industry has led to “wheeling” from outside suppliers. This, plus MidAmerican Energy’s 13% decrease in rates caused the reduction in 1998 revenue. The City adopted a gas use tax ordinance to recapture the estimated \$90,000 tax revenue lost to “wheeling”. The peak in 2001 resulted from increases in natural gas prices. As a result the City reduced the tax rate from 5% to 3.2% for a period of six months to provide relief to residents from high utility charges. In fiscal year 2003 the City adopted the new simplified telecommunication tax to replace taxes lost by the elimination of the utility infrastructure tax. Due to uncertainty over projected revenues, the City passed the tax ordinance at the maximum rate of 6%. Utility tax revenue for 2011 increased 8.6% from 2010 but fell slightly in 2012.



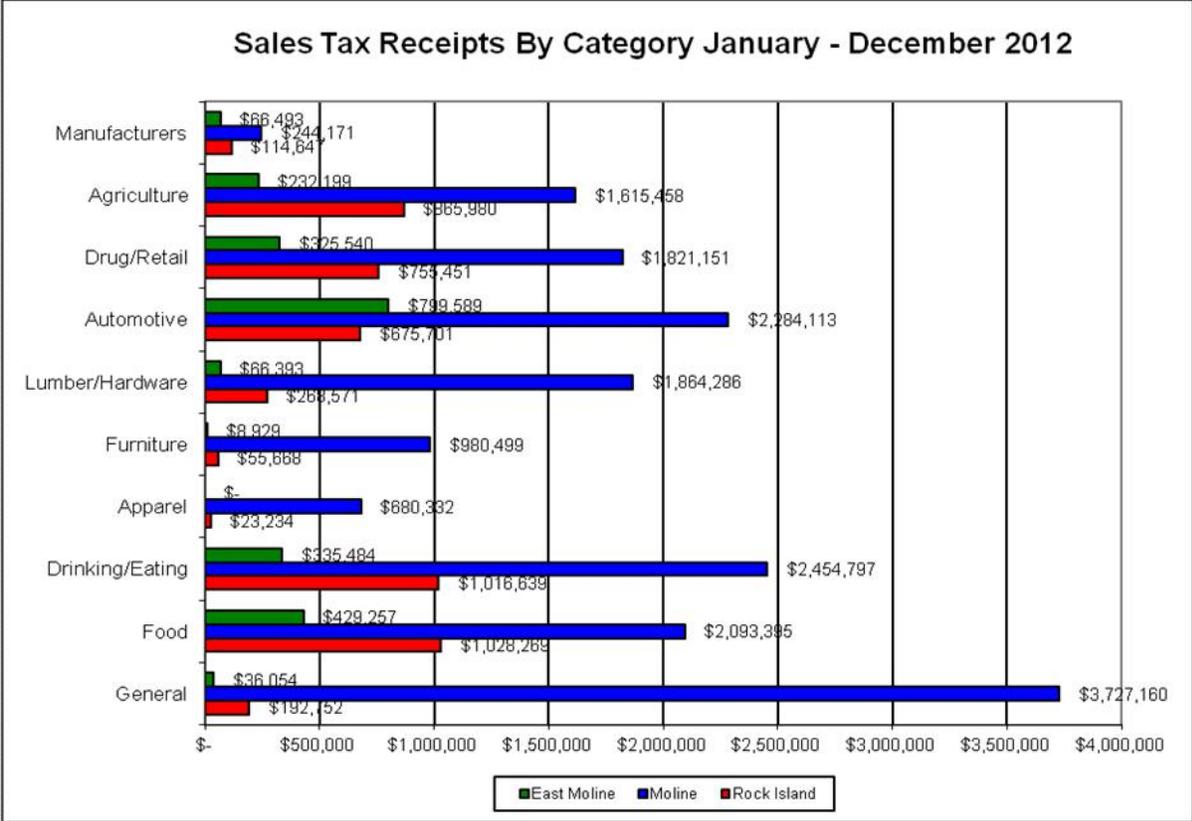
INDICATOR DESCRIPTION: This chart shows total sales tax receipts for the past decade including the local option sales tax. The sales tax rate for purchases within the City is 7%. The tax is collected by the State of Illinois and distributed to the City on a monthly basis. The state retains the 5%, sends .25% to Rock Island County and remits the 1.75% balance to the City. Almost one third of the total sales tax received by the City is due to the local option sales tax.

TREND ANALYSIS/CONCLUSION: The local option sales tax was adopted September 1, 1991 to enhance the revenue mix and reduce the reliance on the property tax. Sales tax revenue increased 13.3% for an average of 2.7% per year from 2004 to 2009, which, while still positive, is less than in past years when the average increase was 5.7%. The City increased the rate for the local option sales tax from 0.5% to 0.75% in fiscal year 2003 due to the impact of the economic recession. Sales tax receipts for 2006 decreased slightly over the previous year but rebounded in 2007, 2008, and 2009, averaging 3.5% in these years. Sales tax receipts for 2010 fell 4% from 2009. In fiscal year 2011 the City increased the local option sales tax from 0.75% to 1.25%, again to address an economic downturn, which resulted in an increase of 18.1% over 2010. For 2012, sales tax receipts have increased 8.5%.



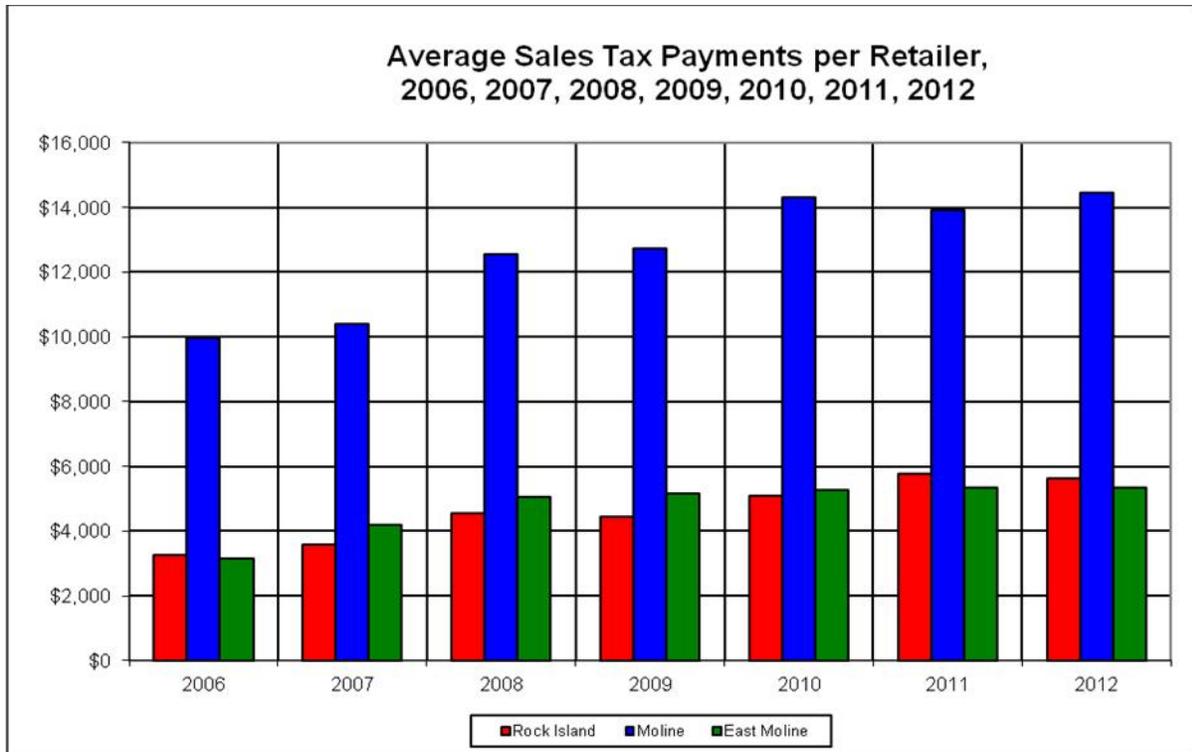
INDICATOR DESCRIPTION: This chart compares calendar year data supplied by the Illinois Department of Revenue for 2010, 2011, and 2012. This chart reflects both the municipal and home rule components of the total sales tax revenue.

TREND ANALYSIS/CONCLUSION: The 2012 Sales Tax receipts increased over 2011 in the following categories: Drug/Retail, Automotive, Apparel, and Drinking/Eating. Total sales tax receipts for 2012 were up 1.51% from 2011 whereas 2011 total tax receipts had increased 10.91% from 2010.



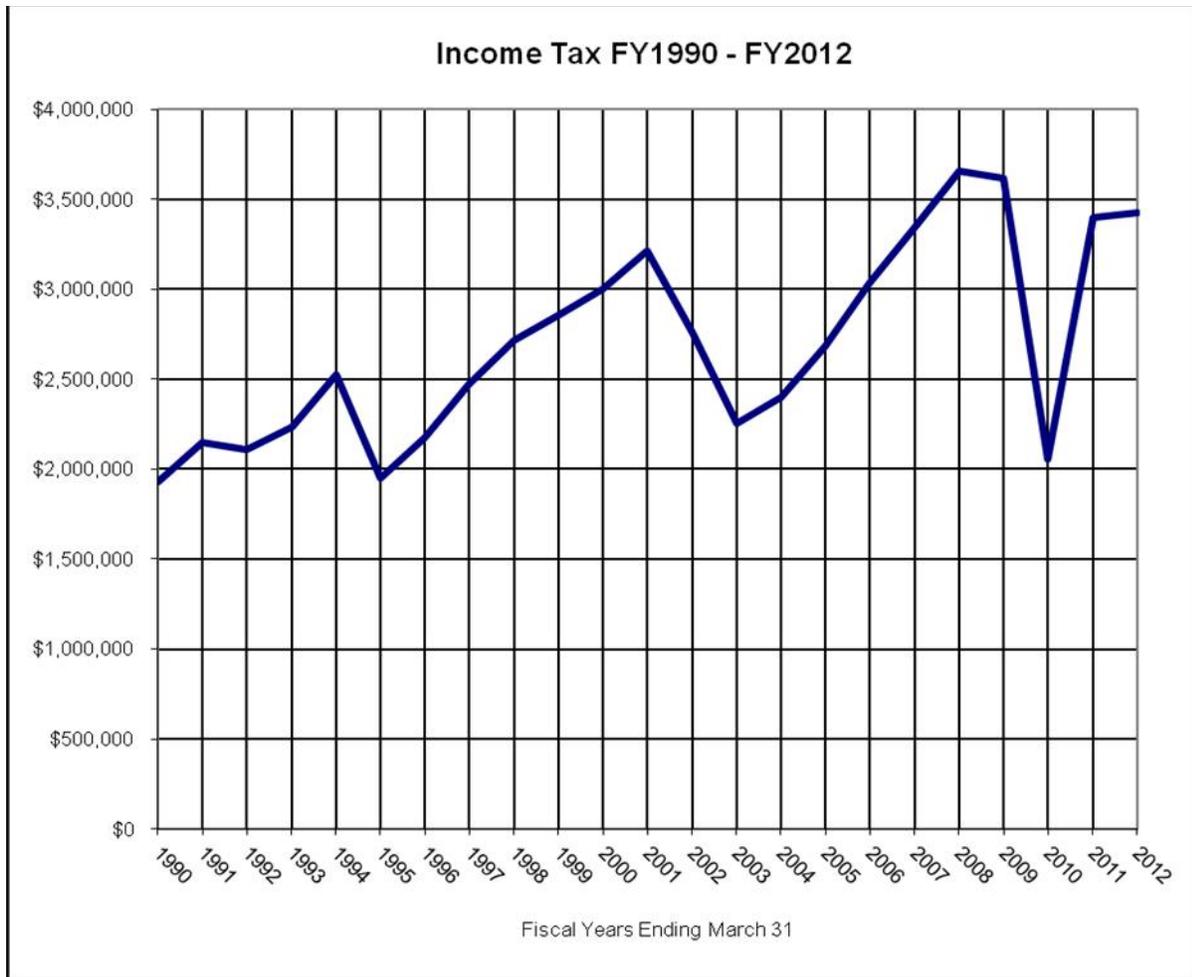
INDICATOR DESCRIPTION: This chart shows the City’s sales tax receipts by business category for the calendar year 2012 compared to East Moline and Moline. Since the City is essentially in competition with these communities, this chart is a useful tool for analyzing how the City of Rock Island compares to its neighbors. The data for the chart came from an Illinois Department of Revenue website.

TREND ANALYSIS/CONCLUSION: Rock Island is a distant second to Moline in all categories except for Automotive in which it is the lowest of the three communities. East Moline is not a home rule city and therefore does not have a home rule sales tax.



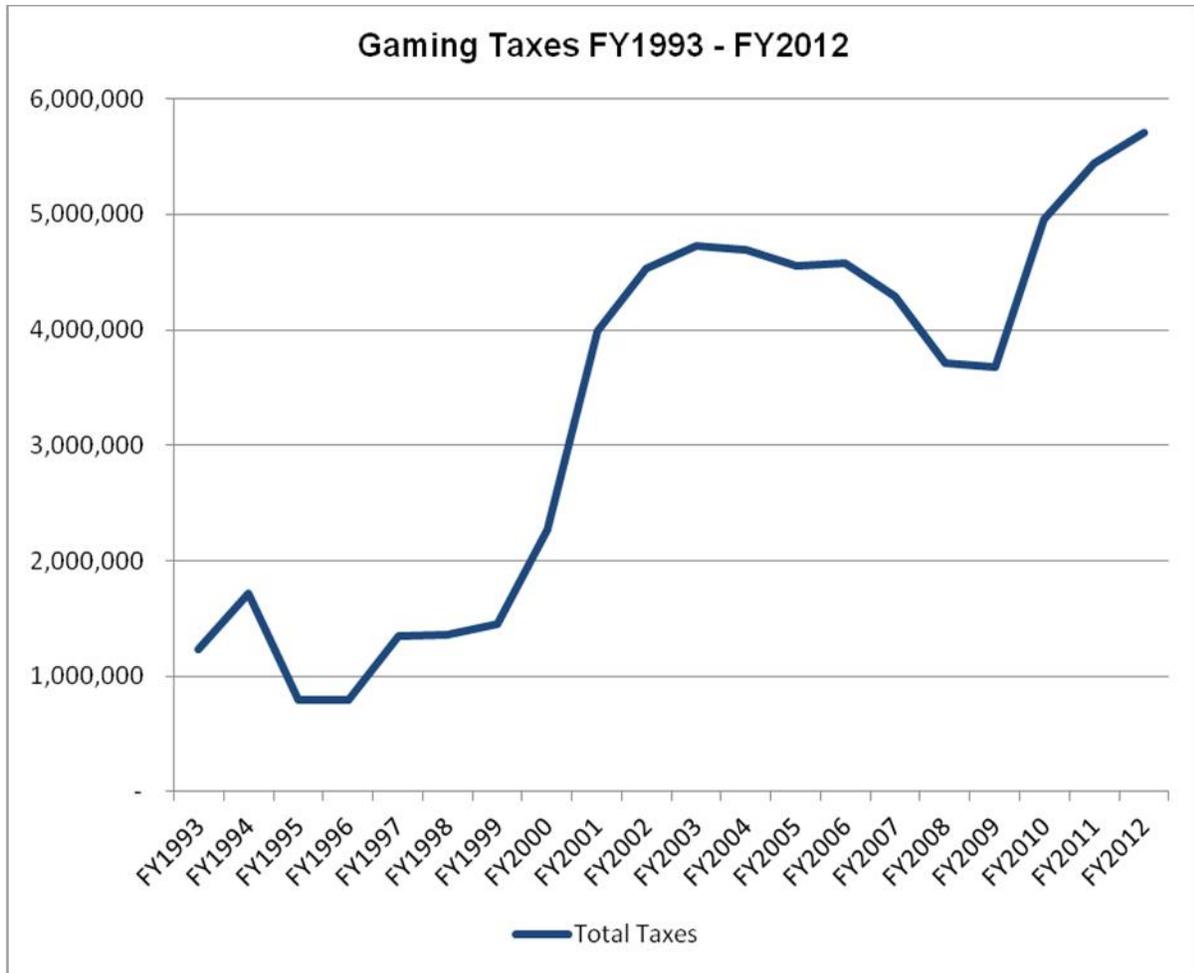
INDICATOR DESCRIPTION: This chart shows City of Rock Island sales tax receipts per retailer for the calendar years 2006 through 2012 as compared to East Moline and Moline. It was prepared by dividing the total sales tax receipts by the number of retail businesses in each city. The data for the chart came from the Illinois Department of Revenue website.

TREND ANALYSIS/CONCLUSION: This chart shows that businesses in Rock Island and East Moline are generally smaller retailers that do not have the volume of sales as do retailers in Moline. Attraction of additional high volume businesses such as automobile dealers or major retailers would improve City sales tax revenue. Since 2007 Rock Island has trailed both East Moline and Moline in average sales tax payments but Rock Island surpassed East Moline in 2011.



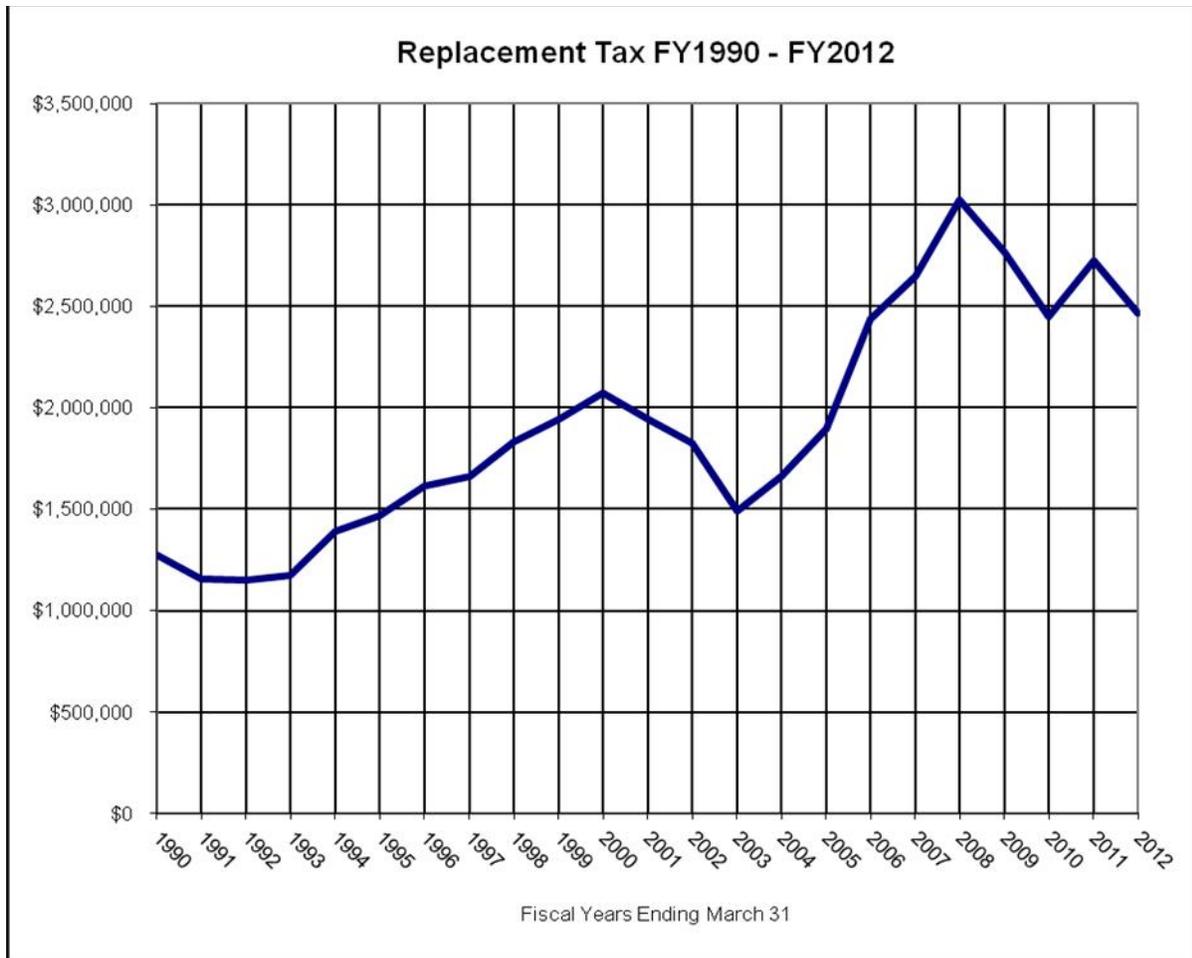
INDICATOR DESCRIPTION: City income tax revenue is generated from a 5% tax on personal income. The tax is collected by the State and distributed to cities based on population. From 1990 to 1994 there were two components; income tax and surcharge tax. Income tax revenue was recorded in the General Fund, while income tax surcharge revenue was recorded in the Income Tax Surcharge fund and then transferred to Capital Improvements.

TREND ANALYSIS/CONCLUSION: Income tax maintained a pattern of modest increases from 1990 through 1994. The 1993 compromise legislation increased the municipal share of the income tax, but eliminated the surcharge. This explains the revenue decrease from 1994 to 1995. Total fiscal income tax again increased steadily from 1995 to 2001 before taking a downward turn, falling 30% from 2001 (\$3,215,936) to 2003 (\$2,251,572). For the years 2004 through 2008, income tax revenues have shown a steady increase. Due to the economic downturn in 2009 which continued in 2010, this revenue has shown a significant decrease. Recovery of the state collected revenue occurred in 2011 but not to the level of the previous high in 2008. A major concern is the unknown direction that the State of Illinois will take to solve the State's fiscal crisis. Any tampering with the distribution of state shared revenue by the State legislature could have a long-term negative impact on the City's ability to provide services.



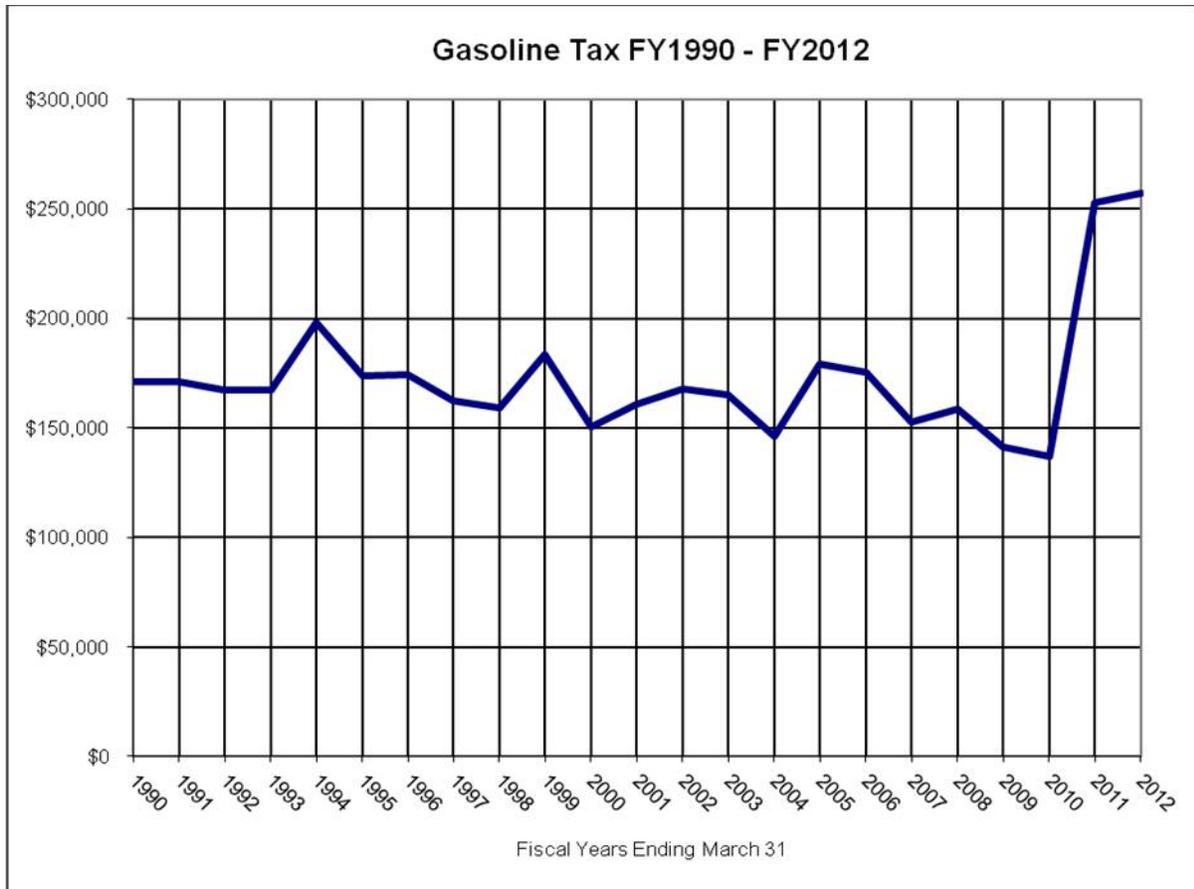
INDICATOR DESCRIPTION: The City receives approximately 5% of the wagering losses as a tax collected and remitted to the City by the State of Illinois. This chart shows these local and State revenues plus total gaming revenue from inception in March 1992 through FY 11-12.

TREND ANALYSIS/CONCLUSION: Gaming revenues steadily increased until the beginning of dockside gaming in Iowa. Thereafter, the revenues began a steady decline. In July 1995, Council approved a tax rebate agreement with the Casino until approval of Illinois dockside gaming legislation. Dockside gaming was approved by the Illinois legislature in May of 1999. The passage of dockside gaming by the state legislature changed the revenue picture for the City allowing expenditures from gaming revenues for capital improvement and economic development projects. For the period of FY 08-09 through FY 11-12, revenues have been higher as a result of the opening of the new casino in December, 2008.



INDICATOR DESCRIPTION: The State of Illinois enacted the replacement tax in August 1979 to provide replacement revenues to local taxing units that previously levied a tax on personal property. The sources for the tax are income of corporations - 2.5%, partnerships - 1.5% and invested capital of utility companies - 0.8%. The tax is collected by the State and distributed based upon the percentage of personal property tax collections. Taxing districts outside Cook County receive 48.55% of the tax distributions.

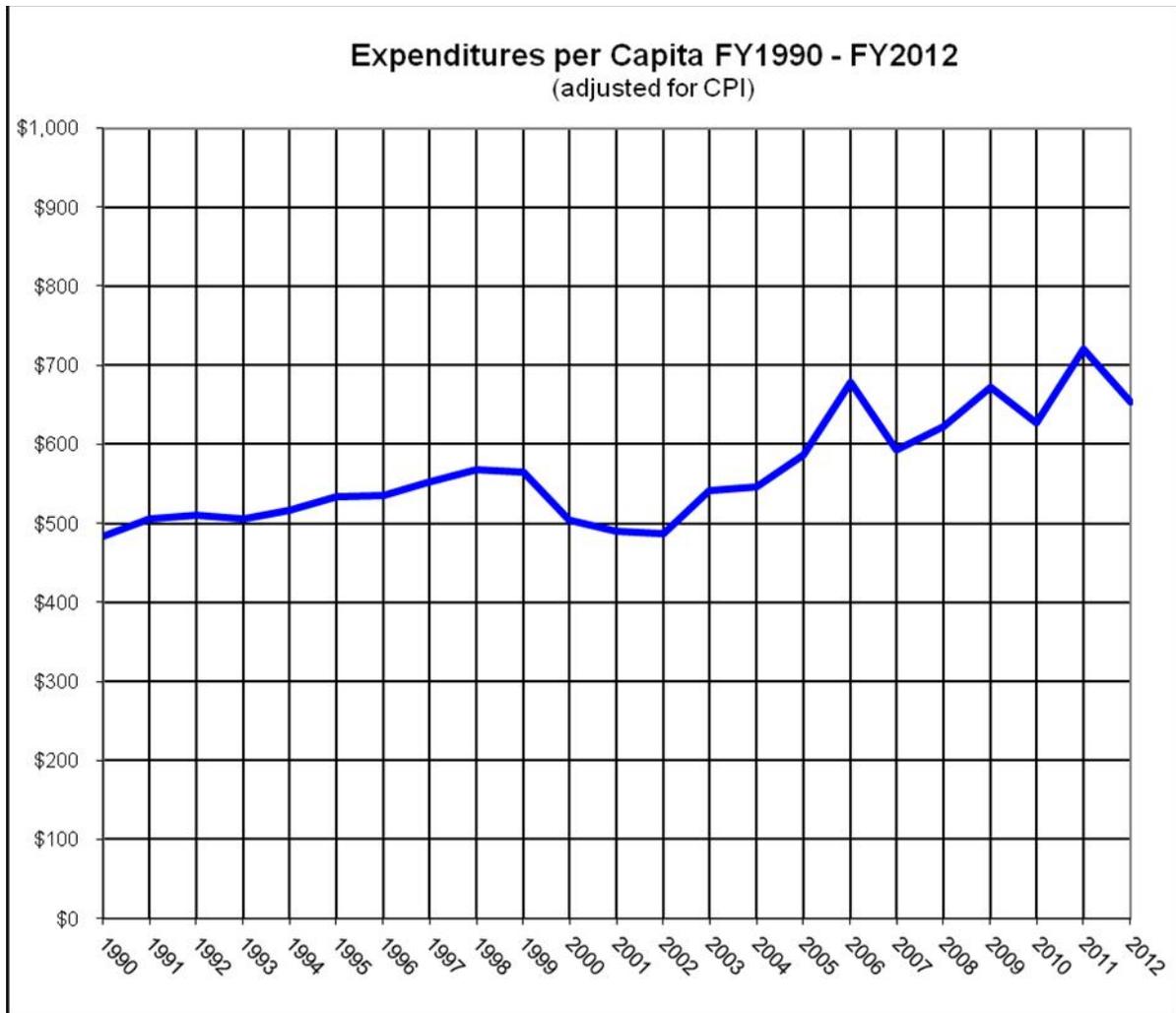
TREND ANALYSIS/CONCLUSION: Replacement tax revenue is dependent on the level of economic activity throughout the entire state. The City experienced growth in replacement tax revenue steadily from 1993 – 2000; however the trend reversed in fiscal 2001, as anticipated, and continued this pattern through 2003 because of the economic recession. For the years 2004 through 2008, replacement tax revenues increased over previous years due to economic recovery but again experienced a decrease due to the economic downturn in 2009 and 2010. In 2011, replacement tax revenue recovered somewhat but experienced a slight decrease for 2012.



INDICATOR DESCRIPTION: The City adopted a user tax of \$0.01 on retail and bulk purchases of motor fuel on April 6, 1987, replacing the wheel tax. Effective March 1, 2010, this tax rate was raised to \$0.02 on retail and bulk purchases of motor fuel. Gasoline tax represents approximately 0.75% of General Fund revenue.

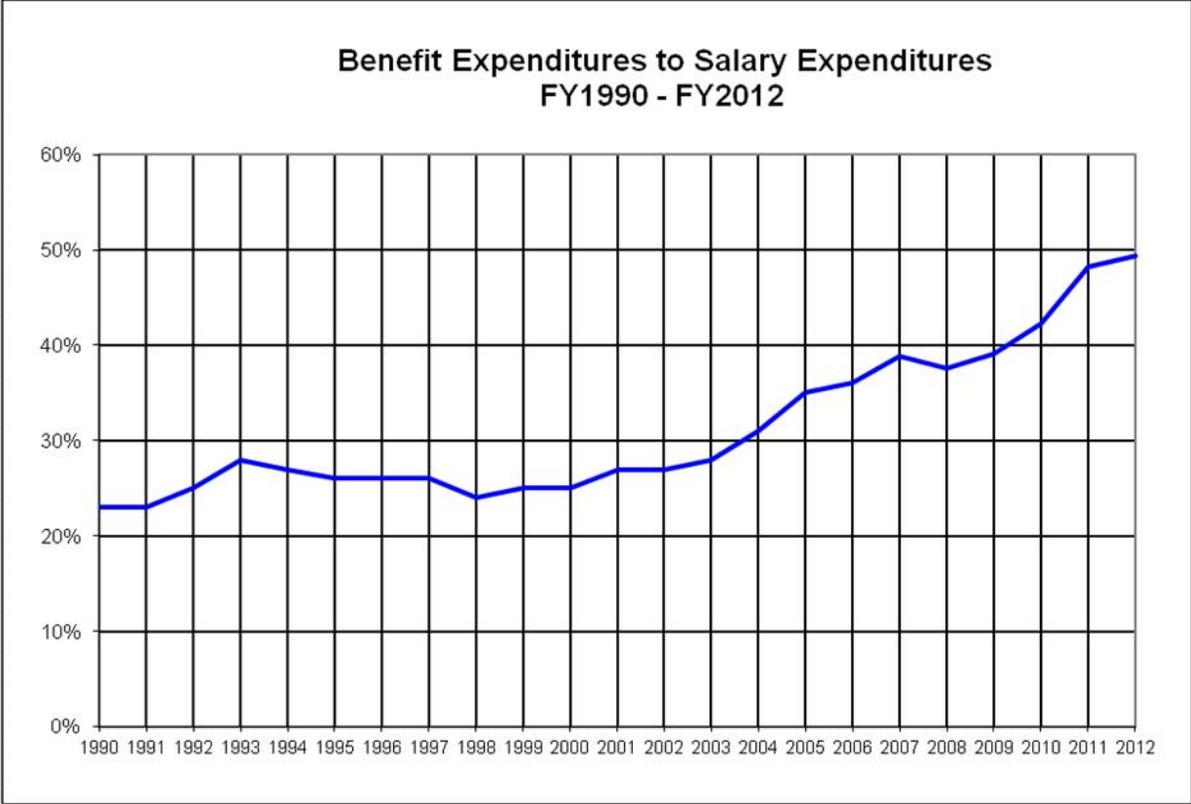
TREND ANALYSIS/CONCLUSION: Receipts from the gasoline tax remained steady at approximately \$160,000 through 2003. However, 2004 receipts dropped below \$150,000 for the first time in over fourteen years. 2005 saw an increase while 2006 and 2007 have seen a decrease followed by a slight increase in 2008. For 2009 and 2010, revenue has again decreased as a result of the economic downturn but increased significantly in 2011 when the City increased the gasoline tax from 1 cent to 2 cents per gallon effective March 1, 2010. For 2012, tax receipts have increased 1.7% over 2011.

EXPENDITURE TRENDS



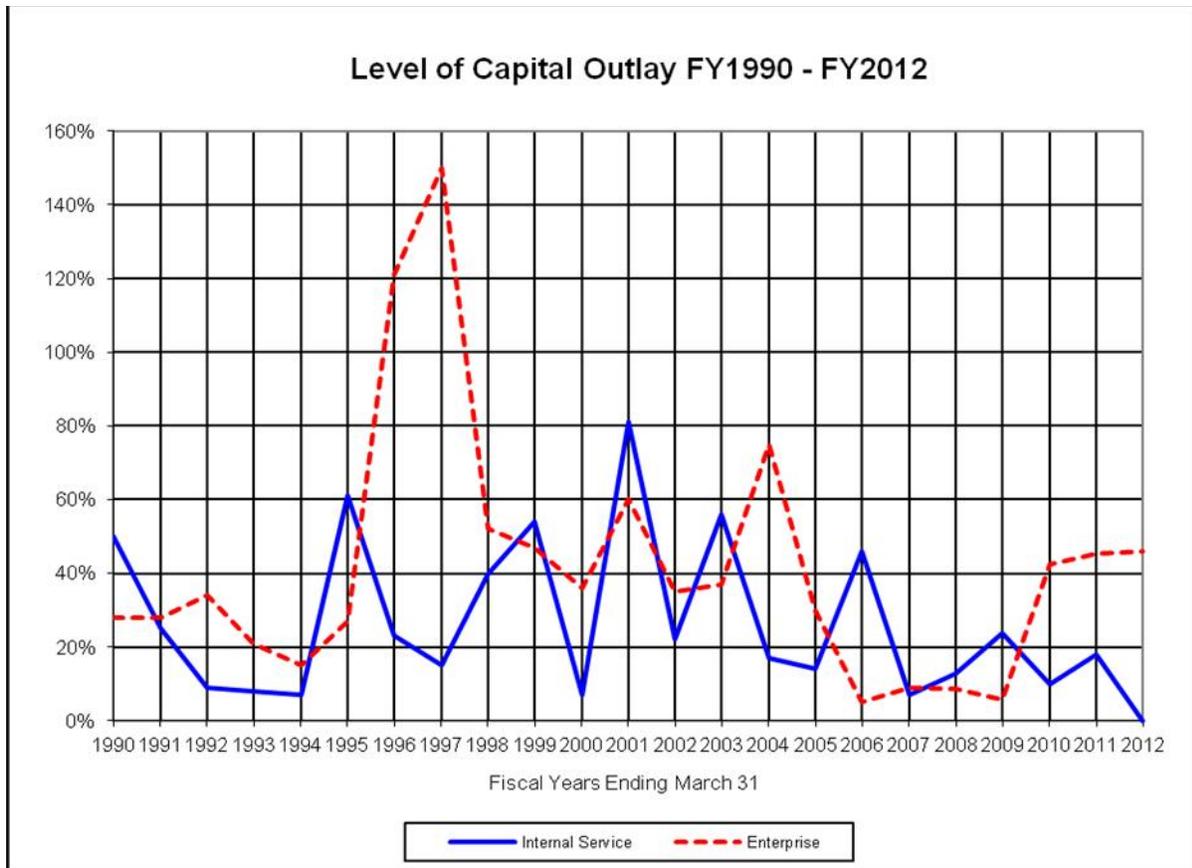
INDICATOR DESCRIPTION: This chart shows Net Operating Expenditures (adjusted for changes in the consumer price index) per person relative to changes in population. Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, especially if spending is increasing faster than the community's personal income or other relevant tax base. From a different perspective, if the increase in spending is greater than would be expected from continued inflation and cannot be explained by the addition of new services, it can be an indicator of declining productivity ---- the city is spending more real dollars to support the same level of services. From still another perspective it could indicate that the city is providing more services ---- a natural reaction to unfunded state and federal mandates.

TREND ANALYSIS/CONCLUSION: This chart suggests that the City has been able to maintain service levels despite a loss in population. The chart indicates a trend of increasing expenditures per capita reversed in 1999 and remained steady until 2006 when they spiked briefly. For 2012 the upward trend experienced in 2011 has been reversed.



INDICATOR DESCRIPTION: The most common forms of fringe benefits are pension plans, health and life insurance, vacation, sick and holiday leave, and various types of educational and incentive pay. Together, they represent a significant share of operating costs. Some benefits, like health insurance, require an immediate cash outlay. Others, like accumulated sick leave, may require either paying the cost of not having the work done or paying the cost of additional workers to handle the workload. Because of the complexity of the funding and recording of fringe benefits, these costs can inadvertently escalate and place a financial strain on a city. This chart compares budgeted direct personnel benefits to budgeted salaries. Benefits included are FICA, IMRF, Police Pension, Fire Pension and Health Insurance. (The data for this chart represents budgeted amounts not actual amounts since it was taken from annual budgets and not annual audits).

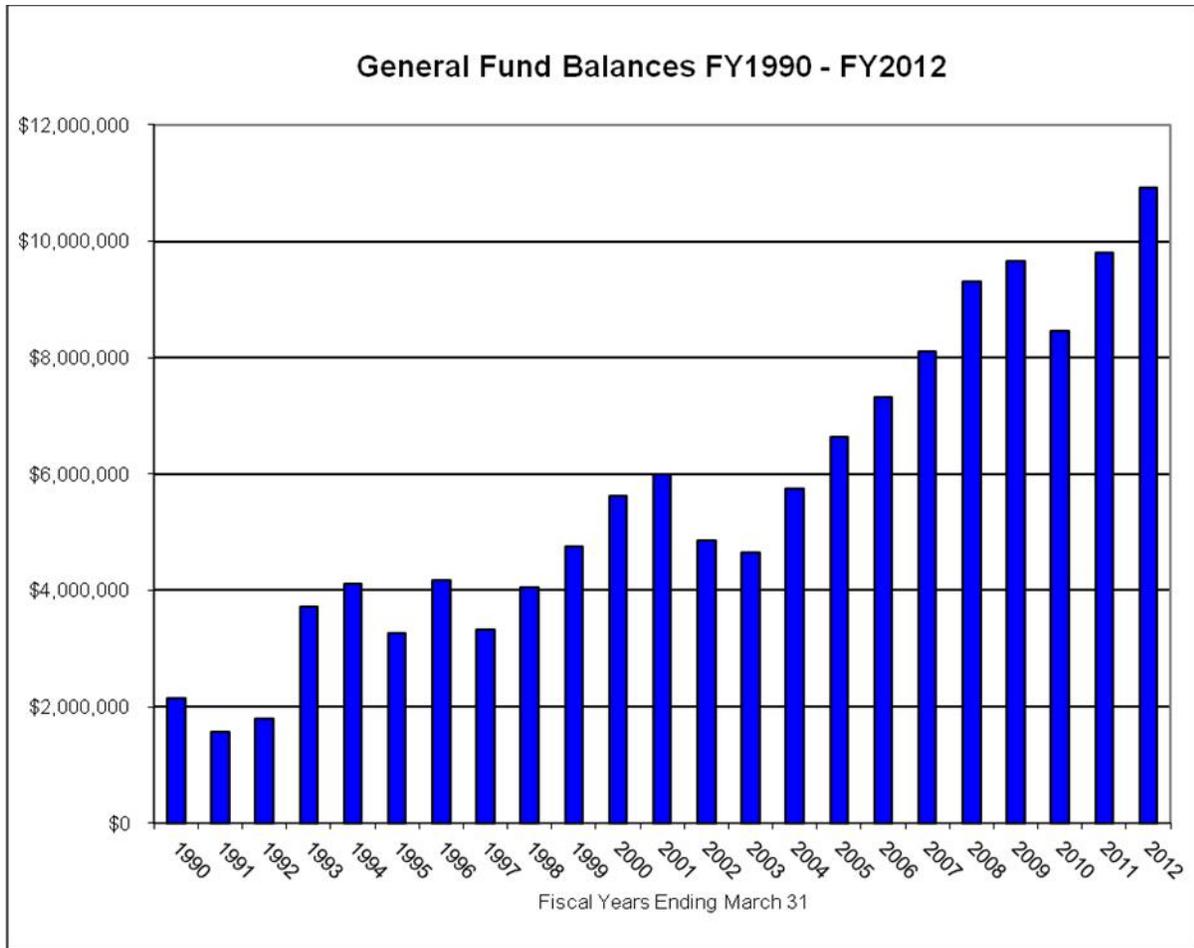
TREND ANALYSIS/CONCLUSION: This chart shows a positive trend for 1990 and 1991. The negative trend of increasing benefits to salaries for 1992 and 1993 is due to budgeted increases in health insurance expenses. This negative trend was reversed in the 1994 – 1998 budgets. 1999 saw budgeted increasing health insurance expenses with a slight decrease in 2001. The City used rapid amortization of IMRF early retirement funding in 2001 to reduce the cost of this benefit. This cost increased in 2003 due to a 30% increase in health insurance and pension contribution benefits from the prior year. The negative trend is expected to continue as the cost of benefits increases each year. City staff has taken a proactive approach to rising health care costs and controlling salaries, but pension costs continue to accelerate.



INDICATOR DESCRIPTION: This chart shows the ratio of capital outlay to net operating expenditures of the Internal Service and Enterprise Funds. If this ratio is declining in the short run of one to three years, it could mean that the City’s needs have temporarily been satisfied, because most equipment lasts more than one year. If the decline persists over three or more years, it can be an indicator that capital outlay needs are being deferred, resulting in the use of obsolete and inefficient equipment and the creation of a future unfunded liability.

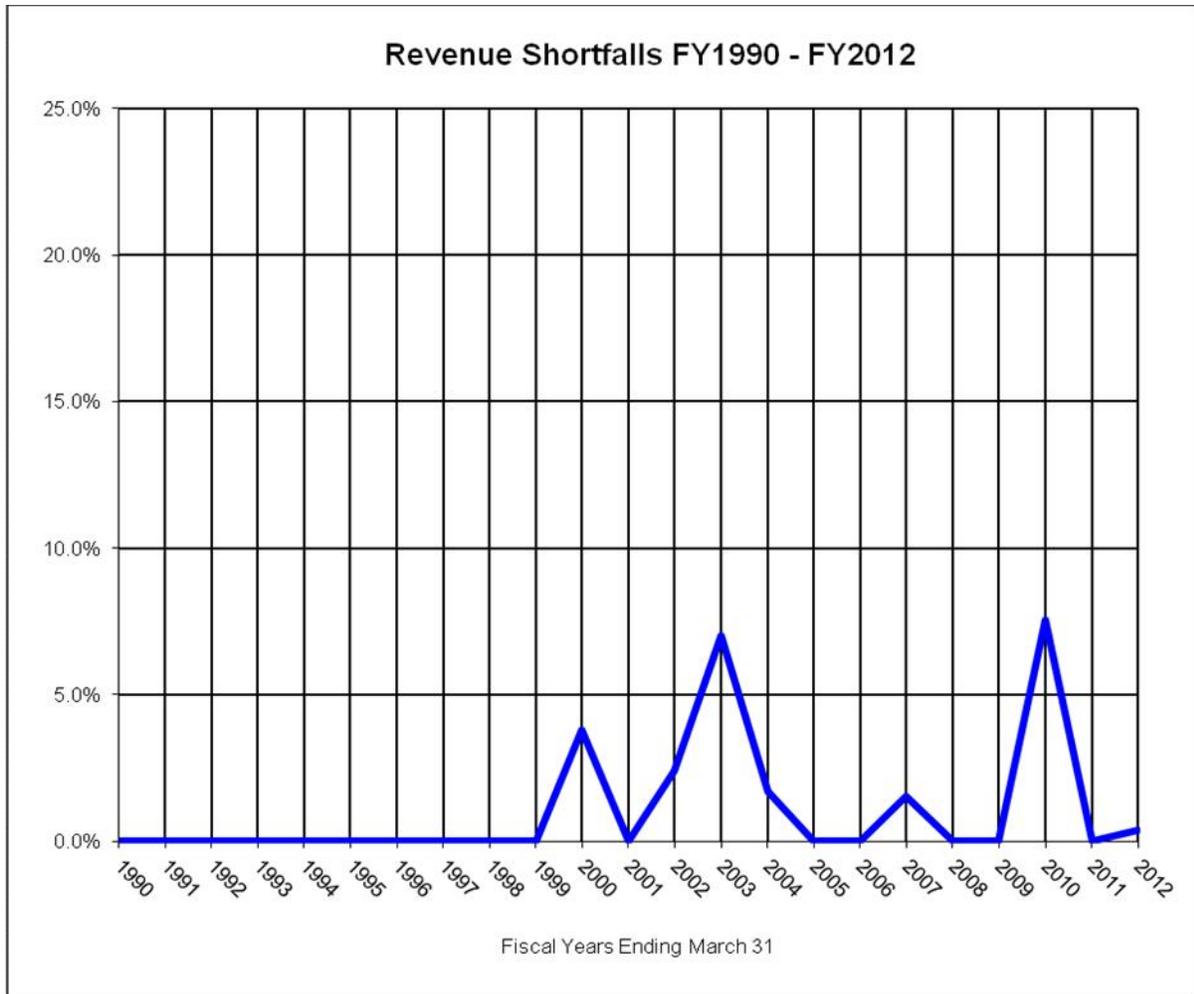
TREND ANALYSIS/CONCLUSION: Capital outlay for the Internal Service Fund (Equipment Maintenance) shows periodic peaks and valleys, which is expected as the City accumulates resources and then makes major periodic planned purchases of equipment. The Enterprise Funds show steady capital outlay (in these funds this includes system improvements as well as equipment replacement), which would indicate that capital needs are not being deferred. The 1996 and 1997 increase can be attributed to the renovation of the Centennial Bridge, as well as the 2004 increase in the Enterprise Fund. Capital outlay for Enterprise Funds will increase in future years due to the construction of a new \$60 million waste water treatment facility as part of the City’s long-term control plan.

BALANCE SHEET TRENDS



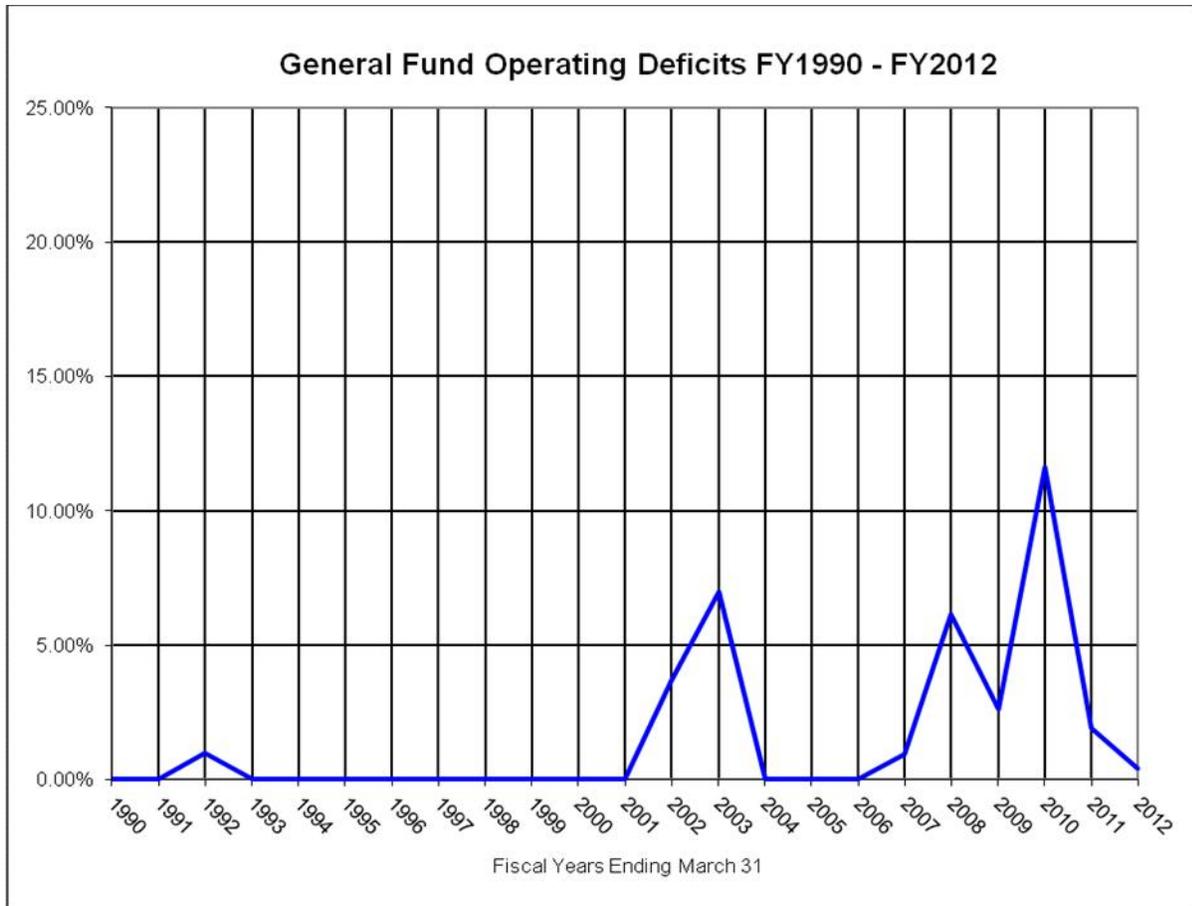
INDICATOR DESCRIPTION: The level of a city’s fund balance may determine the ability to withstand unexpected financial emergencies, such as may result from natural revenue shortfalls or steep rises in inflation. It may also determine a city’s ability to accumulate funds for large-scale purchases, such as fire trucks, without having to borrow.

TREND ANALYSIS/CONCLUSION: The City has been able to maintain a positive General Fund balance and transfer excess fund balance to the Capital Improvements fund in accordance with financial policies. By March 31, 2009 the City achieved a five year goal of increasing the general fund balance to equal to 90 days of budgeted expenditures. Despite the recession, the City was able to maintain the target 90 day fund balance. Transfers to the capital fund were suspended in 2009 and 2010 but resumed in 2011.



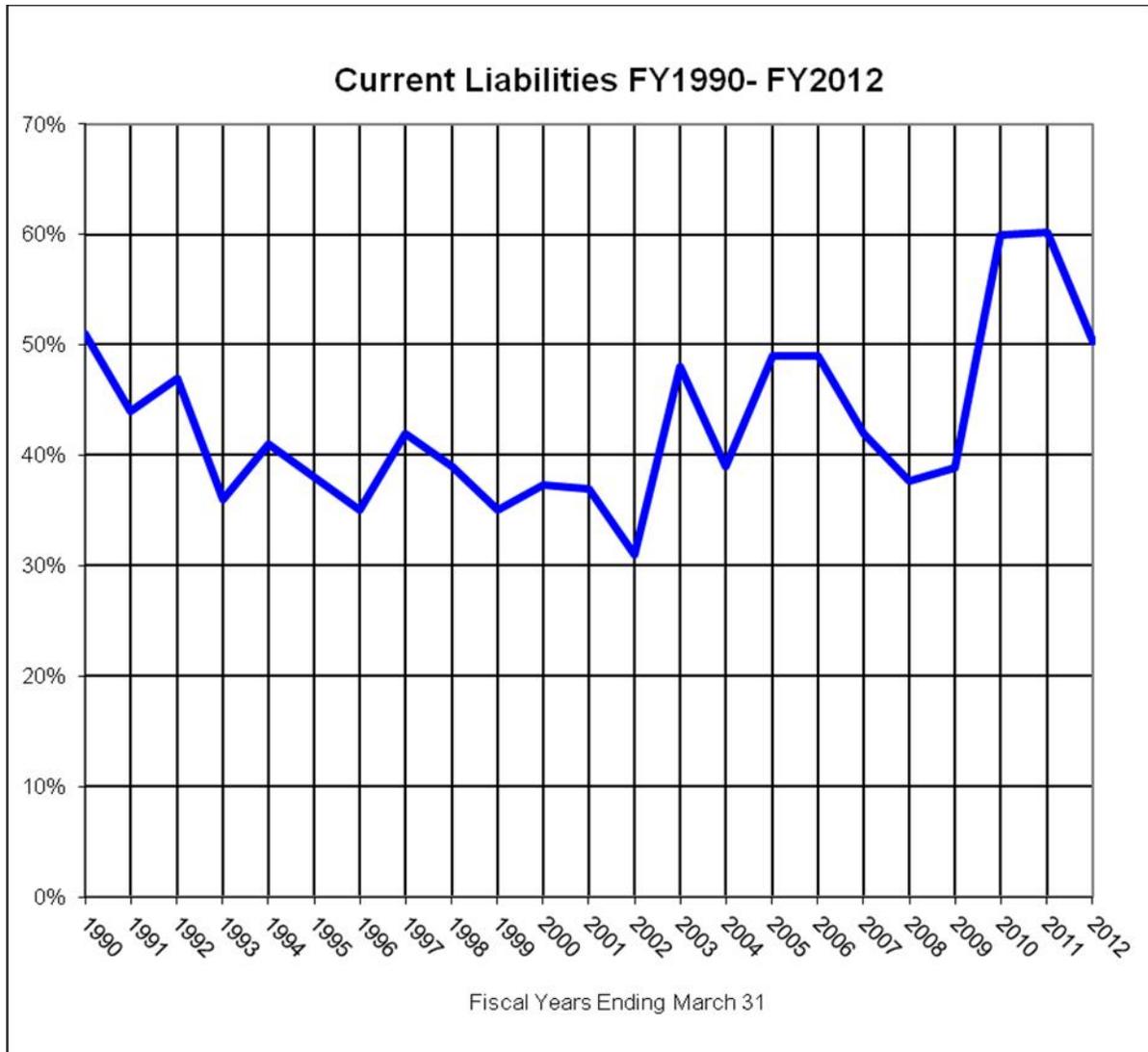
INDICATOR DESCRIPTION: Revenue shortfalls are indicated as a percentage of net operating revenue. This indicator examines the differences between revenue estimates and revenues actually received during the budget year. Major differences, that continue year after year, can be an indication of either a declining economy, inefficient collection procedures or inaccurate estimating techniques. They can also be an indication that revenue estimates are being made optimistically high to accommodate political pressures. A warning trend is an increase in revenue shortfalls as a percentage of net operating revenue.

TREND ANALYSIS/CONCLUSION: 2000, 2002, 2003, 2004, 2007, 2010, and 2012 shortfalls were due to the economy.



INDICATOR DESCRIPTION: An operating deficit occurs when current expenditures exceed current revenues. This does not necessarily mean that the budget will be out of balance (“budget deficit”) because reserves (“fund balances”) from prior years can be used to cover the difference. It does mean that, at least during the current year, the city is spending more than it receives. This can occur because of an emergency or as a result of conscious policy to use surplus balances that have accumulated over a past year. The existence of an operating deficit in any one-year may not be cause for concern, but frequent and increasing deficits can indicate that current revenues are not supporting current expenditures and serious problems may lie ahead.

TREND ANALYSIS/CONCLUSION: In 1992, a transfer of \$100,000 from the IMRF fund was used to fund General Fund IMRF expenditures and cover the operating deficit of \$77,662. The operating deficits in the above chart were the result of declines in tax revenue caused by economic downturns. This impacted the City’s ability to transfer excess general fund balance to the capital improvements fund in accordance with financial policies. By March 31, 2009 the City achieved a five year goal of increasing the general fund balance to equal to 90 days of budgeted expenditures. Despite the recession, the City was able to maintain the target 90 day fund balance. Transfers to the capital fund were suspended in 2009 and 2010.



INDICATOR DESCRIPTION: Current liabilities are defined as the sum of all liabilities including short-term debt, the current portion of long-term debt, accounts payable, and other current liabilities. Although the use of short-term borrowing, i.e., tax anticipation warrants, is an accepted way to deal with erratic flows of revenues, an increasing amount of short-term debt outstanding at the end of successive years can indicate liquidity problems of deficit spending or both.

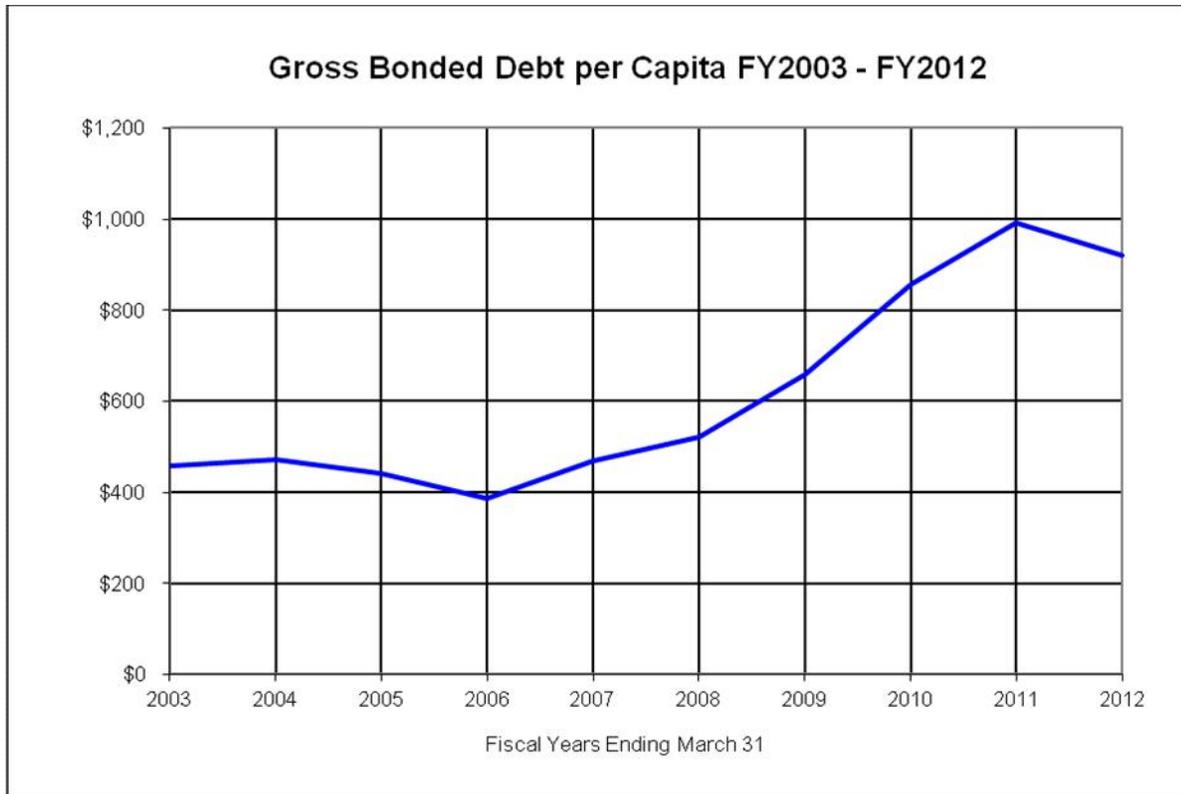
TREND ANALYSIS/CONCLUSION: This trend is positive for the City when current liabilities as a percentage of Net Operating Revenues decline as indicated from 1990 to 2002. The 2003 and 2005 sharp increases were due to a decrease in CDBG drawdowns. The level remained the same for 2006 followed by a two year decline with 2009 showing the beginning of the negative trend. This trend can be attributed to approximately \$9 million in general obligation bonds issued to fund the construction of Schwiebert Riverfront Park. This park is a major and highly successful new amenity for the City of Rock Island. The bonds will be retired from tax increment financing fund revenues.

DEBT SERVICE TRENDS



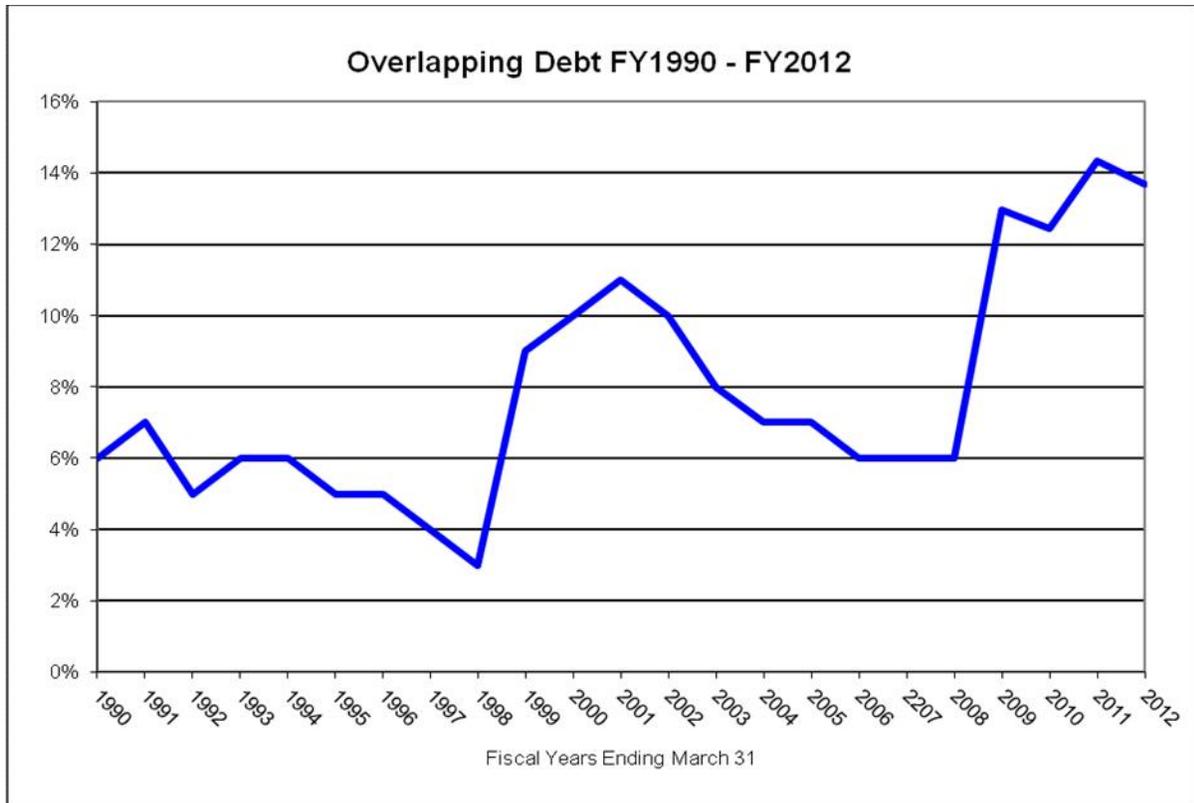
INDICATOR DESCRIPTION: Self-supporting debt is debt for which the city has pledged a repayment source separate from its property tax revenues. An example of self-supporting debt is a general obligation bond issued for water improvements, which is repaid from the revenues of the water fund. This chart shows debt principal from this budget to final maturity.

TREND ANALYSIS/CONCLUSION: Self-supporting debt will decrease significantly by the year 2023 based on the City's current self-supported debt, however, more bond issues are on the horizon for mandated water and sewer system improvements as well as other projects.



INDICATOR DESCRIPTION: Gross bonded debt is debt payable from general city revenues. It does not include debt supported by enterprise funds. This chart shows how growth in gross bonded debt is changing relative to changes in population. As population increases, it would be expected that capital needs and long-term debt needs may increase. However, if long-term debt is increasing in the face of a stabilized or declining rate of population change, debt levels may be reaching or exceeding the city's ability to pay. The underlying assumption is that the city's revenue generating ability and ability to repay debt is directly related to its population level.

TREND ANALYSIS/CONCLUSION: Since 1999, the City has continued to finance local street special assessment projects with general obligation bonds instead of special assessment bonds due to the lower interest rate on general obligation bonds. In 2009 the City issued bonds for construction of the new riverfront park with the bonds being supported by the downtown TIF, and in 2010 and 2011 bonds were issued for water, wastewater, and special assessment projects.



INDICATOR DESCRIPTION: Overlapping debt is indicated as a percentage of assessed valuation. Overlapping debt is the net direct debt of another local governmental jurisdiction that is issued against a tax base within part of all of the geographic boundaries of the city. The governmental jurisdictions included in the City of Rock Island are Rock Island/Milan Public School District, Rock Island County, Rockridge School District and the Airport Authority.

TREND ANALYSIS/CONCLUSION: Overlapping debt is important because it measures the ability of the entire community's tax base to repay the debt obligations issued by all of its governmental and quasi-governmental jurisdictions. The overlapping debt chart shows a positive trend for the City until the addition of the Rock Island/Milan School District #41 debt in 1998/99. City debt was added in 2001, 2002, 2003, 2004, 2005, 2007 and 2008. New debt was also added in 2009 reference construction of the new riverfront park. In 2010 and 2011 bonds were issued for water, wastewater, and special assessment projects.



ROCK ISLAND
ILLINOIS

Financial Policies

In the summer of 1987, the City Manager recommended the appointment of a Financial Planning Task Force comprised of citizens with financial management expertise from the private sector. The job of the task force was to review City financial information and make recommendations to the City Council and City Manager that would help improve financial planning and lead to a more stable financial future for the City.

Although the majority of the Task Force's recommendations relate to the General Fund which comprises 30% of the overall 2004/05 City budget, a number of recommendations were directed to the areas of debt management, accounting, and revenues because they also impact the City's financial position.

The following recommendations were adopted by the Task Force and City Council. The consensus of the Task Force was that the City of Rock Island could improve its financial stability, enhance its financial planning process, and improve its credit worthiness if these policies were approved and implemented. The original financial policies were presented to and adopted by Council on August 6, 1987. Updates to the financial policies, that included the policy on excess General Fund balance, were approved by Council in December, 1989. Updates to the financial policies, that included the policy on excess Park, Playground, Library, Health Insurance and Self-Insurance fund balances, were approved by Council in November, 1994. Additionally, Council adopted a policy on the allocation of gaming revenues that requires an annual review of the prior year allocation decision. This policy was revised on November 13, 2000 and again on November 18, 2005.

Cash flow borrowing

The City of Rock Island has in past years issued tax anticipation warrants and used inter-fund borrowing to pay expenses incurred until the first property tax receipts were received in June. It is the goal of the City of Rock Island to maintain a sufficient cash balance in the General Fund to eliminate the need for external cash flow borrowing.

General fund cash balance

It is the policy of the City of Rock Island to establish and maintain sufficient cash in its General Fund so a positive cash balance and fund balance is maintained at the end of each fiscal year. It is the goal of the City of Rock Island to maintain a positive unrestricted and undesignated General Fund balance at the end of each fiscal year at a level equal to an amount representing 90 days of budgeted operating expenditures for the following fiscal year. It is the goal of the City of Rock Island to move from a 60 day to a 90 day cash balance over a five year period beginning with the fiscal year ended March 31, 2005.

Excess general fund balance

It is the policy of the City of Rock Island to establish and maintain sufficient cash in its General Fund so a positive cash balance and fund balance is maintained at the end of each fiscal year.

It is the goal of the City of Rock Island to maintain a positive unrestricted and undesignated General Fund balance at the end of each fiscal year at a level equal to an amount representing 90 days of budgeted operating expenditures for the following fiscal year. Any General Fund balance in excess of this requirement will be transferred to the Capital Improvements Fund at the completion of the annual audit.

Fund balance – Library fund

It is the policy of the City of Rock Island to establish and maintain sufficient cash in the Library fund so a positive cash balance and fund balance is maintained at the end of each fiscal year.

It is the goal of the City of Rock Island to maintain a positive unrestricted and undesignated Library fund balance at the end of each fiscal year at a level equal to an amount representing 120 days of budgeted expenditures for the following fiscal year.

Fund balance - Health Insurance fund

It is the policy of the City of Rock Island to establish and maintain sufficient cash in its Employee Health Benefit fund so a positive cash balance and fund equity is maintained throughout each fiscal year.

It is the goal of the City of Rock Island to maintain a positive unrestricted and undesignated Employee Health fund equity at the end of each fiscal year equal to, a minimum, 25% of the annual maximum liability with the goal of maintaining at least 50% of the maximum liability as established for the City by its aggregate reinsurer each year.

Fund balance - Self Insurance fund

It is the policy of the City of Rock Island to establish and maintain sufficient cash in its Self-Insurance fund so a positive cash balance and fund equity is maintained throughout each fiscal year.

It is the goal of the City of Rock Island to maintain a positive unrestricted and undesignated Self-Insurance fund equity at the end of each fiscal year equal to the average annual incurred losses for the preceding five years.

Fund balance – Enterprise funds

The City of Rock Island business-type activities include waterworks, wastewater treatment, stormwater treatment, and sunset marina. It is the policy of the City of Rock Island that these business-type activities are intended to be self-supportive through fees and charges set to recover all operating and capital costs including depreciation and debt service. The city will set fees and user charges for the water, wastewater, stormwater and sunset marina enterprise funds at a level that fully supports the total direct and indirect costs of the activities. Indirect costs include the replacement of the capital assets of the fund. It is the goal of the City of Rock Island to set rates for enterprise operations at a level that will result in positive changes in net assets and provide positive unrestricted net assets each year.

Fund balance – Park fund

The park fund is classified as an enterprise fund. The park fund also includes park and recreation activities that are supported by user fees and property taxes. It is the goal of the City of Rock Island to set user fees for park and recreation activities at a level that will provide affordable park and recreational opportunities for city residents and minimize property tax support for those services.

It is the policy of the City of Rock Island that park activities including Highland Springs golf, Saukie golf, Rock Island Fitness and Activity Center (RIFAC) and Whitewater Junction aquatic center are business-type activities and are intended to be self-supportive through fees and charges set to recover all operating and capital costs including depreciation and debt service. The park board will set fees and user charges at a level that supports the total direct and indirect costs of these activities. Indirect costs include the replacement of the capital assets of the fund. It is the goal of the City of Rock Island to set fees and user charges at a level that will result in positive net income for the separate enterprise operations, offset the costs of the non-enterprise park and recreation activities, and provide positive unrestricted fund net assets each year.

Revenues

The City will make every effort to maintain a diversified and stable revenue base to protect its operation from short-run fluctuations in any one revenue source.

The City will systematically review its revenue sources annually, based upon past experience and anticipated future trends. Based upon this review, the City will project revenues and expenditures for a five year period and will update this projection annually.

The City will follow a reasonable but aggressive policy of collecting revenues, keeping customer accounts current, and collecting fees as defined by ordinance.

The City will set fees and user charges for the Water, Sewer, and Sunset Marina Enterprise Funds at a level that fully supports the total direct and indirect costs of the activity. Indirect costs include the replacement of the capital assets of the fund.

The City will allocate General Fund administrative costs to each fund based upon the benefits that each fund receives for the services. Each year the City will recalculate the full cost of General Fund administrative services to identify the impact of inflation and other cost increases of the allocation.

Use of revenue from riverboat gambling

The City will first allocate gaming revenues from rent or wagering taxes to repay the annual debt obligation incurred in 1991 (and refinanced in 1994) pursuant to the development agreement with the Rock Island Boatworks. The balance of revenue will be allocated for the following purposes based on priority decisions by City Council:

- (1) Capital improvements.
- (3) As directed by Council, equipment purchases or service contracts in excess of \$10,000.
- (2) Economic development projects that produce jobs, increase tax revenue and/or enhance the quality of life.

Since the amount of gaming revenue projected is very uncertain, allocation of revenues received during the current fiscal year will be made during the CIP and budget process for the following fiscal year. This will allow allocation decisions to be made in conjunction with other policy decisions about the Capital Improvements Plan, the annual operating budget and the property tax levy.

This policy should be reviewed and modified, if necessary, prior to the adoption of the annual budget. (Note: this policy was updated by City Council on October 15, 2001)

Accounting, auditing, and financial reporting

The accounting system will maintain records on a basis consistent with accepted standards for local governmental accounting. Regular monthly financial reports will be prepared, presenting a summary of all activity within each fund.

An independent public accounting firm will perform an annual audit and will publicly issue a financial report and opinion. The annual report will conform to guidelines established by the Government Finance Officers Association (GFOA) for annual reports and will be submitted to the GFOA for the Certificate of Achievement for Excellence in Finance Reporting.

Reserves

The City will establish a contingency reserve to provide for unanticipated expenditures of a nonrecurring nature, or shortfalls in projected revenues of the General Fund. This reserve will be maintained at 1%.

The City will annually appropriate funds for the Equipment Replacement Fund to provide for timely replacement of motive equipment.

Five year projection

A five year General Fund forecast should be updated annually and submitted to the Mayor and City Council for their review. It can be an important financial tool that indicates the future financial condition of the City, and actions should be planned to avoid financial deterioration.

Economic Development efforts that result in an increased tax base are very important to obtain long term improvement in tax revenues without raising tax rates.

Tax and fee increases as well as service reductions should be considered as options to address financial deterioration. Care should be taken not to put the City in a significantly disadvantageous position with its neighboring cities, either because of substantially higher taxes or because of a lower level of service.

Continued efforts should be made to reduce the costs of providing City services through productivity improvement measures.

Capital debt and management

Any capital project financed through the issuance of bonds shall be financed for a period not to exceed the expected useful life of the project. The City will keep the final maturity of general obligation bonds at or below twenty years. Total general obligation debt payable from property taxes will be limited to 2.0 percent of the market valuation of taxable property.

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

The City will maintain good communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus.

The City will make all capital improvements in accordance with an adopted five-year capital improvement program. The plan will be updated annually.

The City will use self-supporting debt whenever possible.

The City will examine alternative financing vehicles for local improvements including the use of special service area financing.

The City will review the potential of obtaining a Moody's Investor Service bond rating of 'A' for each bond issue.

The use of Municipal Bond insurance will be considered for each bond issue.

Definition of capital assets

Capital assets include property, plant, equipment and infrastructure assets (e.g. roads, bridges and similar items). They are budgeted in the applicable governmental or business-type fund. Capital assets are defined by the City of Rock Island as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is not included as part of the capitalized value of the assets constructed. Property, plant and equipment of the City of Rock Island, as well as the component units, is depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Buildings	10 to 40
Improvements other than buildings	5 to 40
Machinery and equipment	3 to 20
Waterworks system	5 to 40
Wastewater treatment system	10 to 40
Bridges and approaches	10 to 67
Marina facilities	10 to 20
Infrastructure	50 to 100
	(1969 to present = 50 years)
	(before 1969 = 100 years)

Actuarial assumptions for police and fire pension funds

The interest rate assumption for the actuarial calculation of the police and fire pension property tax levies is set at 7.5% and the 2040 funding percentage at 100% beginning with the December 2011 property tax levy.



ROCK ISLAND
ILLINOIS

Investment Policy

This Investment Policy applies to the investment activities of all funds of the City of Rock Island, 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, Internal Service 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.

Any monies received for the Police Pension Fund, the Fire Pension Fund, the Centennial Bridge Fund, the Park and Recreation Funds and the Rock Island Public Library Fund will be administered by the written order of the respective Board of Trustees of each fund. In the absence of such orders, monies received and/or securities held by the City of Rock Island on behalf of these funds shall be administered in accordance with the provisions of this Policy.

Objectives of investment policy

The purpose of the Investment Policy of the City of Rock Island is to establish cash management and investment guidelines for City Officials responsible for the stewardship of public funds. Specific objectives include:

Safety of principal is the foremost objective of the Investment Policy of the City of Rock Island. Except for the pension funds, for which short-term market fluctuation are tolerable, each investment transaction shall seek to first ensure that capital losses are avoided, whether they be from securities defaults or erosion of market value. Market Speculation is not appropriate in the investment of funds. Normally a "buy and hold" approach to investment will be used. Investments are intended to be purchased so they will mature when funds are needed.

The City shall diversify its investments to avoid incurring unreasonable risks regarding specific security types and/or individual financial institutions.

The City's investment portfolio shall remain sufficiently liquid to enable the City to meet all operating requirements which may be reasonably anticipated in any City fund. Maturities of investments of all funds shall not exceed five years. The majority of funds would normally be invested with a life less than three years.

The investment portfolio of the City except for the pension funds, shall be designed with the objective of regularly exceeding the average return of three month U.S. Treasury Bills. The investment program shall seek to augment returns above this threshold, consistent with risk limitations identified herein and prudent investment principles.

Assets of the pension funds shall be invested in securities, which over the term of an economic cycle, equal or exceed market-average rates of return for comparable portfolios or categories of assets.

In managing its investment portfolio, City officials shall avoid any transaction that might impair public confidence in the government of the City of Rock Island. Investments shall be made with judgement 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. The standard of prudence to be used by investment officials shall be the "prudent person" and shall be applied in the context of managing the overall portfolio.

Responsibility for the investment program

Except for the Police and Fire Pension Funds, the management responsibility for the investment program of the City of Rock Island is hereby delegated to the Director of Finance, who shall establish written procedures for the operation of the Investment Program consistent with this Policy. 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 terms of this Policy and procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of subordinates.

The responsibility for investment activities of the Police and Fire Pension Funds rest with the respective Board of Trustees of each fund.

Cash management

The City's policy regarding cash management is based upon the realization that there is a time-value to money. Temporarily idle cash may be invested for a period of one day to five years depending upon when the money is needed. Accordingly, the Director of Finance shall cause to be prepared written cash management procedures which shall include, but not be limited to, the following:

- Receipts: All monies due the City shall be collected as promptly as possible. Monies that are received shall be deposited in an approved financial institution no later than the next business day after receipt by the City. Amounts that remain uncollected after a reasonable length of time shall be subject to any available legal means of collection.
- Disbursements: Any disbursement to suppliers of goods and/or services or to employees for salaries and wages shall be contingent upon available budgeted funds. Disbursements shall be made in accordance with the City's purchasing policy.
- Cash Forecast: At least annually, a cash forecast shall be prepared using expected revenue sources and items of expenditure to project cash requirements over the fiscal year of the City. The forecast shall be updated from time to time to identify the probable investable balances that will be available.
- Pooling of Cash: Except for cash in certain restricted and special accounts, the City will pool the cash of various funds to maximize investment earnings. Investment income will be allocated to the various funds based upon their respective participation.

One of the objectives of the City's cash management procedures is to comply with The Public Funds Deposit Act of the State of Illinois (30 Illinois Compiled Statutes 225/0.01) (formerly Illinois Revised Statutes Chapter 102-34-1) which mandates prompt investment of funds.

Accounting

The City of Rock Island maintains its accounting records on the basis of fund accounting. Each fund is considered a separate accounting entity. All investment transactions shall be recorded in the various funds in accordance with generally accepted accounting principles as promulgated by the Government Accounting Standards Board. Accounting treatment will include:

Investments will be carried at the lower of cost or market in accordance with generally accepted accounting principles.

Premium or discount will be recorded according to generally accepted accounting principles.

Gains or losses on investments in all funds except the pension funds will be recognized at the time of disposition of the security and recorded according to generally accepted accounting principles.

Financial institutions

It shall be the policy of the City of Rock Island to select financial institutions on the following basis:

- Security:** The City will not maintain funds in any financial institution that is not a member of the FDIC system. Furthermore, the City of Rock Island will not maintain funds in any financial institution not willing or capable of posting required collateral for funds in excess of the FDIC or SAIF insurable limits.
- Size:** The City of Rock Island will not select as depository, any financial institution in which the City funds on deposit will exceed 50% of the institution's capital stock and surplus.
- Location:** The City of Rock Island shall encourage investment in the financial institutions within the City of Rock Island. However, the City may approve qualified depositories regardless of location.
- Statement of Condition:** The City of Rock Island will maintain for public and managerial inspection current statement of condition for each financial institution named as depository. If, for any reason, the information furnished is considered by the Finance Director to be insufficient, the City may request additional data. The refusal of any institution to provide such data upon request may serve as sufficient cause for the withdrawal of City funds.
- Services and Fees:** Any financial institution selected by the City of Rock Island shall provide normal banking services, including, but not limited to checking accounts, wire transfers, purchase and sale of investment securities and safekeeping services. Fees for banking services shall be determined through a request for proposal (RFP) bid process. Fees for services shall be substantiated by a monthly account analysis.

Investment Quotes

The Finance Director, or an agent acting through written agreement shall receive quotes on all investments exceeding \$100,000. At least three institutions will normally be contacted requesting a quote. If the two higher quotes are identical and one of the tying institutions currently holds the funds being quoted, the Finance Director may award the investment to that institution. It is important that the quote is clearly defined. The percent of interest, actual dollar amount to be paid in interest, and the type of pledging must be clearly stated.

Community Reinvestment Act

Priority for investing local funds may be given to banking institutions which exhibit compliance with the Community Reinvestment Act such as:

1. Assist the city in achieving neighborhood redevelopment objectives.
2. Actively market lending programs in older, lower income neighborhoods.

3. Develop programs which better meet credit needs of specified neighborhoods.
4. Participate in city programs now in place which target the Neighborhood Strategy Area.
5. Assist the city in developing programs which promote reinvestment and revitalization of specified neighborhoods (e.g. - risk lending pool).

Investment selection

The City of Rock Island may invest in any type of security allowed by law as set out in The Public Funds Investment Act of the State of Illinois (*the "Investment Act"*) (30 Illinois Compiled Statutes 235/1 et seq) (formerly Illinois Revised Statutes, Chapter 85-902-2). A summary of allowable securities follows:

- (1) Bonds, notes, certificates of indebtedness, treasury bills, or other securities, which are guaranteed by the full faith and credit of the United States of America.
- (2) Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act and only those banks with insurance managed and regulated by the Federal Deposit Insurance Corporation (FDIC).
- (3) Shares or other forms of securities legally issued by savings and loan associations incorporated under laws of the State of Illinois or any other state or under laws of the United States and only in those savings and loan associations insured by SAIF.
- (4) Short-term obligations of corporations (commercial paper) organized in the United States with assets exceeding \$500,000,000 if:
 - (a) such obligations are rated at the time of purchase at the highest classification established by at least two standard rating services and which mature not later than 180 days from the date of purchase,
 - (b) and no more than 10% of City funds are invested in such obligations at any time and
 - (c) such purchases do not exceed 10% of the corporation's outstanding obligations.
- (5) Short-term discount obligations of Federal agencies.
- (6) Illinois Public Treasurer's Investment Pool or other similar investments that are made within the parameters set by the Illinois Investment of Public Funds Act.
- (7) Repurchase agreements which meet the following requirements:
 - (a) The securities, unless registered or inscribed in the name of the City, are purchased through banks or trust companies authorized to do business in the State of Illinois.
 - (b) The Finance Director, after ascertaining which firm will give the most favorable rate of interest, directs the custodial bank to "purchase" specified securities from a designated institution. The "custodial bank" is the bank or trust company, or agency of government, which acts for the City in connection with repurchase agreements involving the investment of funds by the City. The custodial bank may not be the seller of securities to the City. The State Treasurer may act as custodial bank for public agencies executing repurchase agreements. To the extent the State Treasurer acts in this capacity, he is authorized to pass through to the City any charges assessed by the Federal Reserve Bank.

- (c) A custodial bank must be a member bank of the Federal Reserve System or maintain accounts with member banks. All transfers of book-entry securities must be accomplished on a Reserve Bank's computer records through a member bank of the Federal Reserve System. These securities must be credited to the City on the records of the custodial bank and the transaction must be confirmed in writing to the City by the custodial bank.
- (d) Trading partners shall be limited to banks or trust companies authorized to do business in the State of Illinois or to registered primary reporting dealers.
- (e) The security interest must be perfected. In order to perfect the security interest, the City, or its custodian or agent, must take possession of the securities. The seller or a person controlled by the seller cannot qualify as either a custodian or agent. The City obtains a security interest when it or its custodian or its agent receives possession of the securities, either physically or transferred through book entry on the Federal Reserve System. Confirmation in writing must be obtained from the custodian or agent.
- (f) The City enters into a written master repurchase agreement which outlines the basic responsibilities and liabilities of both buyer and seller.
- (g) The City enters into a written contract with the custodial bank which outlines the basic responsibilities and liabilities of the buyer, the seller and the custodial bank.
- (h) Payment for securities shall not be made by the custodial bank until the securities are actually received by the custodial bank.
- (i) The City Treasurer informs the custodial bank in writing of the maturity details of the repurchase agreement.
- (j) The custodial bank must take delivery of and maintain the securities in its custody for the account of the City and confirm the transaction in writing to the City. The Custodial Undertaking shall provide that the custodian takes possession of the securities exclusively for the City; that the securities are free of any claims against the trading partner; and any claims by the custodian are subordinate to the City's claim or right to those securities.
- (k) The obligations purchased by a City may only be sold or presented for redemption or payment by the fiscal agency bank or trust company holding the obligations upon the written instruction of the City.

The City will specifically avoid any purchase of financial forwards or futures, any leveraged investments, lending securities or reverse repurchase agreements.

Diversification and maturities

In order to reduce the risk of default, the investment portfolio of the City shall not exceed the following diversification limits: No financial institution shall hold more than 20% of the City of Rock Island's investment portfolio, exclusive of U.S. Treasury securities held in safekeeping unless specifically authorized by Council.

Commercial paper shall not exceed 10% of the City's investment portfolio.

Illinois Public Treasurer's Investment Pool shall not exceed 25% of the Investment portfolio. Maturities of investments of the various funds of the City shall be determined to enable the City to have

available sufficient cash for all operating purposes. Investments may be purchased with maturities to match future project or liability requirements. However, any investments purchased with a maturity longer than two years must be supported by written documentation explaining the reason for the purchase and must be specifically pre-authorized by the Finance Director. Notwithstanding, no investment in any fund shall have a maturity longer than five years and must be supported by written documentation explaining the reason for the purchase and must be specifically pre-authorized by the Finance Director.

Collateral

It is the policy of the City of Rock Island to require that funds on deposit with banks and savings and loans in excess of FDIC or SAIF insurance limits be secured by some form of collateral. The City will accept any of the following assets as collateral:

- U.S. Government Securities

- Obligations of Federal Agencies

- Obligations of Federal Instrumentalities

- Obligations of the State of Illinois

- Obligations of the City of Rock Island

The amount of collateral provided will be not less than 110% of the fair market value of the net amount of public funds secured. The ratio of fair market value of collateral to the amount of funds secured will be reviewed quarterly and additional collateral will be requested when the ratio declines below the level required. Pledged collateral will be held by the City of Rock Island or in safekeeping and evidenced by a safekeeping agreement. If collateral is held in safekeeping, it may be held by a third party or by an escrow agent of the pledging institution. Collateral agreements will preclude the release of the pledged assets without an authorized signature from the City of Rock Island. Substitution or exchange of securities held in safekeeping cannot be done without prior approval of the City.

In addition to the above assets as security on deposits, the City will accept irrevocable letters of credit issued by a Federal Home Loan Bank.

Internal controls

The Director of Finance shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed by an independent certified public accountant in conjunction with the annual examination of the financial statements of the City. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City of Rock Island.

One of the required elements of the system of internal controls shall be the timely reconciliation of all City bank accounts. Bank reconciliations shall be performed on monthly basis and shall be completed no later than thirty (30) days after the end of the monthly cycle.

Reporting

The Director of Finance shall submit an investment report as part of the Quarterly Management Report which shall describe the portfolio in terms of investment securities, maturities and cost by investment, and earnings for the current period and year-to-date. The report shall indicate any areas of policy concern and planned revision of investment strategies.

From time-to-time the Director of Finance shall suggest policies and improvements that might be made in the investment program.

Conflict

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Indemnification

The Finance Director and employees of the City acting in accordance with this investment policy and written procedures as have been or may be established and exercising due diligence, shall be relieved of personal liability for an individual security's credit risk or market changes.

The standard of prudence to be used by investment officials of the City of Rock Island shall be the "prudent person" standard which states:

Investments shall be made with judgement 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 possible income to be derived.

The above standard is established as the standard for professional responsibility and shall be applied in the contest of managing the City's overall portfolio.

Amendment

This Policy shall be reviewed from time-to-time, and any changes shall be presented to the City Council for their approval.



ROCK ISLAND
ILLINOIS

Purchasing Policies

It is the philosophy of the City of Rock Island to conduct a purchasing process which will result in maximum value in the goods and services purchased for the tax dollar spent. It is the City of Rock Island's policy that the purchasing process will achieve the following objectives:

- Purchase goods and services at the lowest cost consistent with specified quality and service levels
- Promote full competition from vendors through a standardized bidding process
- Comply with all local, state and federal regulations regarding the purchase of municipal goods and services
- Maintain continuity of supply to support the various services provided by the City
- Maintain standards of quality in materials
- Avoid duplication, waste and obsolescence with respect to materials and equipment
- Maintain the minimum investment in materials inventory needed to provide cost effective services

Category A: Goods and Services with a Cost exceeding \$15,000

Formal written bids or proposals will be opened after an approved solicitation process including a public notice of the opportunity to submit bids or proposals. Rock Island vendors will be included in the solicitation. The purchase will be made from the vendor who submits the lowest bid or proposal in substantial compliance with the bid specifications or Request for Proposal. All purchases must be formally approved by the City Council in advance and the City Council may reject any and all bids and to waive technicalities in the bidding process.

Category B: Goods and Services with a Cost exceeding \$10,000 but less than or equal to \$15,000

Pricing information will be gathered through an approved process such as sealed bids, price negotiations, written quotations or telephone solicitation. Rock Island vendors will be included in the solicitation. The purchase will be made from the vendor who offers the lowest price in substantial compliance with the bid specifications. All purchases must be formally approved by the City Council in advance and the City Council may reject any and all bids and waive technicalities in the bidding process.

Category C: Goods and Services with a Cost exceeding \$5,000 but less than or equal to \$10,000

Pricing information will be gathered through an approved process such as sealed bids, price negotiations, written quotations or telephone solicitation. Rock Island vendors will be included in the solicitation. The purchase will be made from the vendor who offers the lowest price in substantial compliance with the bid specifications. All purchases must be approved by the responsible department or division manager. The department manager may reject any and all bids and waive technicalities in the bidding process.

Category D: Goods and Services with a Cost less than or equal to \$5,000

Purchases may be made without price solicitation with the approval of the responsible supervisor. Purchases should be made from Rock Island vendors if they provide competitive pricing.

The authorization of the City Council can be replaced by the Library Board, Police Pension Board, Fire Pension Board or the Park Board, and the City Manager authorization can be replaced by the Library Director and the Parks and Recreation Director for their respective operations.

For the purpose of determining which purchase category to utilize, a cost is assumed to be the invoice cost. For example, the purchase of ten (10) items with a unit cost of \$800 a piece would be one Category C purchase rather than ten (10) Category D purchases.

Purchasing Policy Exceptions

Exception #1: Emergency Purchases

Description:

The acquisition of goods and services when following the normal acquisition procedures would create an unacceptable delay in resolving an emergency situation. A delay is unacceptable if it would create an environmental hazard, place the public at risk, lead to increased damage to public facilities or create a significant inconvenience for the public. Examples include water or sewer system leaks and the unexpected failure of critical equipment or facilities.

Alternate Procedure:

The necessary goods and services will be acquired as quickly as possible. In the case of construction services, the repair contractor will be selected from the rotating list of contractors maintained for that purpose and paid on a time and material basis as defined in the City's standard specifications. Goods and other services will be acquired from the vendor that can make the earliest delivery at reasonable prices.

Approval Process:

The initial acquisition will be approved by department manager. If the acquisition cost exceeds \$10,000, the bill or bills will be presented to the City Council for approval prior to payment. If the cost is less than \$10,000 the bill or bills will be paid through the normal accounts payable process and the information will be reported to the City Council after payment along with the routine accounts payable reports.

Exception #2: Moving Expenses

Description:

Direct payments to moving vendors or reimbursements to employees that result from expenses incurred while moving their household possessions to the Quad Cities to begin employment with the City.

Alternate Procedure:

If possible, three (3) competitive quotations will be secured for services that exceed \$5,000.

Approval Process:

The amount of the moving allowance will be approved by the City Manager. The initial acquisition of the services will be approved by Personnel Director. Bills in excess of \$5,000 will be presented to the

City Council for approval prior to payment. Bills that are less than \$5,000 will be paid through the normal accounts payable process and the information will be reported to the City Council after payment along with the routine accounts payable reports.

Exception #3: Travel and Training Expenses

Description:

Costs incurred while traveling on City business and participating in training authorized by the City.

Alternate Procedure:

The City's regular Travel Policy will govern all purchases.

Approval Process:

Payments will be approved by the department manager. Bills will be paid through the normal accounts payable process and the information will be reported to the City Council after payment along with the routine accounts payable reports.

Exception #4: Payroll Payments

Description:

Payroll costs for employees authorized in the current budget.

Alternate Procedure:

Paychecks will be issued to employees at the end of the week following completion of a pay period.

Approval Process:

A payroll report will be approved by the Finance Director and presented to the City Council after payment.

Exception #5: Utility Bills

Description:

Bills for natural gas, electricity and communications services, such as cellular telephones, pagers, long distance telephone and local telephone.

Alternate Procedure:

Utility bills in all amounts will be processed through the normal accounts payable process.

Approval Process:

Payments will be approved by the Finance Director and information about the payments will be presented to the City Council after payment along with the other routine accounts payable.

Exception #6: Health Insurance Reimbursements

Description:

Reimbursements to the City's health insurance providers for payments made to medical professionals and program participants.

Alternate Procedure:

Individual payments are governed by the rules and regulations controlling the health insurance program.

Approval Process:

The Finance Director will approve payments to medical providers and information about the payments will be presented to the City Council after payment along with the other routine accounts payable.

Exception #7: Contract Payments except for Contracts for the Construction of Capital Improvements

Description:

Partial and final payments on all contracts, purchase orders, and agreements that have been previously approved by the City Council, unless the payment causes the total contract amount to exceed the original authorization by more than \$5,000.

Alternate Procedure:

Payments in all amounts, unless the original contract amount will be exceeded by more than \$5,000, will be processed through the normal accounts payable process.

Approval Process:

Contracts exceeding \$10,000 will be approved in advance by the City Council. Information about the payments will be presented to the City Council after payment along with the other routine accounts payable.

If a payment will cause the original contract amount to be exceeded by more than \$5,000, it will be submitted to the City Council for approval prior to payment.

Exception #8: Contract Payments for the Construction of Capital Improvements

Description:

Partial and final payments on all contracts for capital improvements.

Alternate Procedure:

The City Manager or Public Works Director shall authorize all change orders on contracts for the construction of capital improvements.

Approval Process:

Partial and final payments on all contracts for capital improvements will be submitted to the City Council for approval prior to payment. The payment request form will include a listing of all approved change orders, the original contract amount and the current approved contract amount.

Exception #9: Loans, Rebates and Refunds (except housing rehabilitation loans)

Description:

Payments due through approved programs such as the Commercial and Industrial Revolving Loan Fund, the Facade Program, utility refunds, sales tax rebates, CDBG funded housing programs and others.

Alternate Procedure:

Payments will be made according to the program specific administrative procedures approved by the City Council.

Approval Process:

All payments will be made through the normal accounts payable process and the information will be reported to the City Council after payment along with the routine accounts payable reports.

Exception #10: Debt Service

Alternate Procedure:

The payment schedules will be approved by the City Council at the time the debt is incurred.

Approval Process:

The payments will be approved by the Finance Director and made through the normal accounts payable process and the information will be reported to the City Council after payment along with the routine accounts payable reports.

Exception #11: Landfill and Composting Facility Tipping Fees

Description:

Fees paid to landfills and composting facilities for the disposal of refuse and yard waste.

Alternate Procedure:

The unit prices for landfill and composting services will be included in formal contracts approved in advance by the City Council.

Approval Process:

The payments will be approved by the Public Works Director and made through the normal accounts payable process and the information will be reported to the City Council after payment along with the routine accounts payable reports.

Exception #12: Asphalt, Ready-Mix Concrete and Construction/Maintenance Aggregates

Description:

The purchase of asphalt products, ready-mix concrete and aggregates for use in construction and maintenance activities

Alternate Procedure:

These materials are acquired on an as-needed basis from nearby vendors based upon the product needed, hauling distance and purchase price.

Approval Process:

Payments will be approved by the Public Works Director and made through the normal accounts payable process and the information will be reported to the City Council after payment along with the routine accounts payable reports.

Exception #13: Internal Service Fund Payments and Inter-fund Transfers

Description:

Payments made from one City fund to another for direct services such as equipment maintenance or transfers included in the approved budget.

Alternate Procedure:

The transfers are all governed by approved and audited internal procedures.

Approval Process:

The payments will be approved by the Finance Director and reported to the City Council after payment along with the routine accounts payable reports.

Exception #14: Temporary Employment Service Payments

Description:

Fees paid to temporary employment service contractors for temporary employees working in City departments

Alternate Procedure:

Temporary service contracts are approved by the City Council and a listing of contract service/seasonal employees is included in the budget. The short term use of temporary employees to fill vacant, full time positions is approved on a case-by-case basis by the City Manager.

Approval Process:

The payments will be approved by the Personnel Director and made through the normal accounts payable process and the information will be reported to the City Council after payment along with the routine accounts payable reports.

Exception #15: Bulk Fuel Purchases

Description:

The acquisition of fuel (gasoline, diesel and ethanol) for City equipment and facilities

Alternate Procedure:

These fuels are purchased as-needed on a tanker load basis from the vendor who provides the lowest delivered price. Telephone quotations are gathered for every purchase.

Approval Process:

The payments will be approved by the Public Works Director and made through the normal accounts payable process and the information will be reported to the City Council after payment along with the routine accounts payable reports.

Exception #16: Grants Awarded to the Martin Luther King, Jr. Center Non-profit Corporations

Description:

Payments on all grant contracts that have been awarded to the Martin Luther King, Jr. Center, Inc 501 (c)(3) non-profit corporation governed by the Board of Directors

Alternate Procedure:

Specific payments and payment schedules are governed by the rules and regulations of the associated funding sources

Approval Process:

All payments will be made through the normal accounts payable process and the information will be reported to the Board and City Council after payment along with the routine accounts payable reports. The Board of Directors must review and approve all expenditure reports on a monthly basis.

Exception #17: Collection Agency, Ambulance Billing and Banking Services

Description:

Fees paid to contract providers for collection services, ambulance billings and banking services.

Alternate Procedure:

The unit prices or methods of payment will be included in formal contracts approved in advance by the City Council.

Approval Process:

The payments will be approved by the Finance Director and made through the normal accounts payable process and the information will be reported to the City Council after payment along with the routine accounts payable reports.

Exception #18: Payments Required by State and Federal Law

Description:

Non-discretionary payments made to comply with state and federal laws such as unemployment compensation and transfer of drug forfeiture money to the State of Illinois.

Alternate Procedure:

The payments are made pursuant to the applicable laws.

Approval Process:

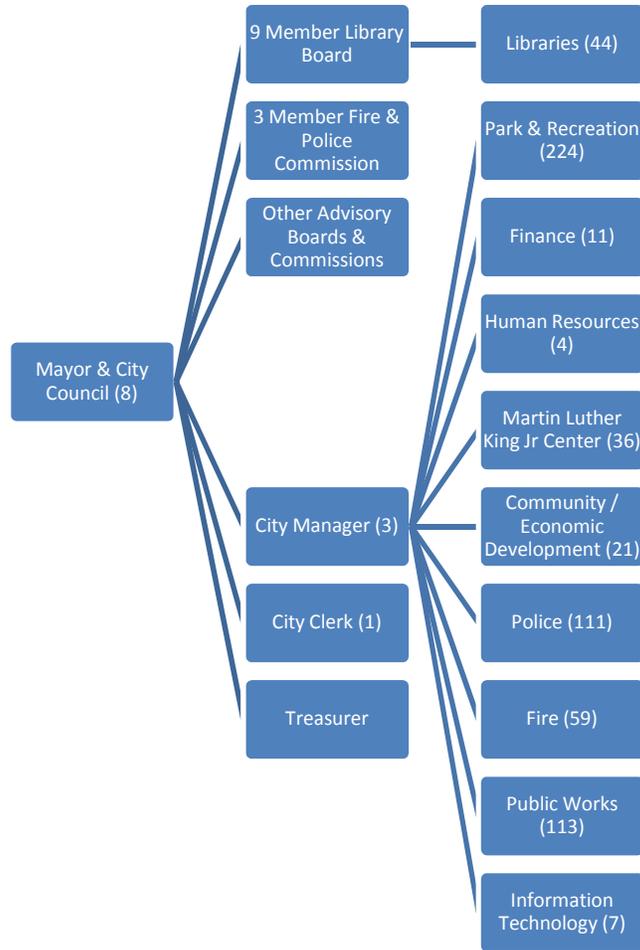
The payments will be approved by the responsible department manager and made through the normal accounts payable process. The payment information will be reported to the City Council after payment along with the routine accounts payable reports.



ROCK ISLAND
ILLINOIS

DEPARTMENT OVERVIEWS

The City of Rock Island is organized under the Council-Manager form of government, with legislative authority vested in the City Council made up of the Mayor and seven (7) Council Members. The City has unified its administrative functions through the appointment of a City Manager, who is responsible for the day-to-day operations of the City and its employees. The Directors of the Human Resources, Finance, Information Technology, Community/Economic Development, Martin Luther King Jr. Center, Police, Fire, Public Works, and Park and Recreation departments report directly to the City Manager while the Library department and City Clerk are under the purview of the City Council.



What follows is an overview of the operations of each of the various departmental units, consisting of; Mayor and Council, City Clerk, General Administration, Human Resources, Finance, Information Technology, Community and Economic Development, MLK Center, Police, Fire, Public Works, Park and Recreation, and Library.



ROCK ISLAND
ILLINOIS

MAYOR & CITY COUNCIL



DEPARTMENT OVERVIEW

The residents of Rock Island elect a Mayor and seven Aldermen to four-year staggered terms. Elections are non-partisan. The Mayor is elected as an at-large candidate, and Aldermen are elected from seven wards.

The Mayor and City Council are the governing body of the City of Rock Island. Policies affecting both daily and long-term city operations are reviewed and established by the Mayor and the City Council. Long-range planning strategies are developed in an effort to maintain the level of services and improve the quality of life for residents. These plans are implemented through various departmental activities.

The City Council hires and advises a full-time City Manager who is responsible for implementing established policies. The City Council also appoints a full-time City Clerk who is responsible for maintaining records of all City Council meetings. The Mayor and City Council represent the City at various community, state and national events and serve on local boards and committees as needed.

The goals established by the City Council reflect a continued commitment to representing residents in a manner that will insure that quality services are provided efficiently, and the long-term quality of urban living is maintained and enhanced in Rock Island. These goals are more specifically defined by the long-term goals and short-term targets adopted by the Mayor and City Council at their annual Goal Setting sessions in the fall of each year. The individual departments are responsible for implementation of these priorities.

ORGANIZATIONAL STRUCTURE

The department activities are defined in three cost centers. The Department consists of seven Aldermen and the Mayor. All activities are reported within one fund.

ACCOMPLISHMENTS

The following accomplishments are a product of the strategic initiatives developed at the annual goal setting session by the Rock Island City Council.

- Approved annexation of undeveloped property adjacent to Rock Island Parkway
- Reviewed and approved design of new Police facility
- Approved change to calendar year budget
- Reviewed and updated sewer rate ordinance
- Reviewed and approved updated alley maintenance program
- Approved College Hill Plan
- Approved development agreements for new downtown market rate housing

GOALS AND OBJECTIVES

The City Council develops a set of strategic initiatives on an annual basis that reflects the organization's on-going commitment to strategic thinking, measurable results, and the delivery of quality services. These initiatives provide direction and guidance to the community and city staff. The strategic initiatives are grouped into five categories; infrastructure, financial stability, economic development, redevelopment, and high quality services. The Strategic Plan developed by the City Council may be found in its entirety in the Miscellaneous section.

DEPARTMENT STAFFING

Department Staffing / Mayor - City Council							
Staffing:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	Diff. (fte)
Mayor (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Alderman (7)	7.00	7.00	7.00	7.00	7.00	7.00	0.00
Total Staffing (8)	8.00	8.00	8.00	8.00	8.00	8.00	0.00

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Mayor - City Council							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	96,971	102,028	107,125	134,178	98,020	83,178	-37%
Supplies	787	337	2,035	1,088	275	950	-13%
Services	31,665	47,892	34,415	40,560	23,248	33,986	-20%
Other	4,850	8,180	8,277	16,104	9,740	14,680	-5%
Total Department	134,273	158,437	151,852	191,930	131,283	132,794	-31%

Total Department Expenditures by Fund / Mayor - City Council							
Expense by Fund:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
General Fund	134,273	158,437	151,852	191,930	131,283	132,794	-31%
Total Department	134,273	158,437	151,852	191,930	131,283	132,794	-31%

CITY CLERK



DEPARTMENT OVERVIEW

The City Clerk's Office prepares the City Council Meeting Agendas and Minutes; tracks and files city ordinances and contracts; signs all licenses, ordinances, contracts and other official documents; issues approximately thirty types of licenses, is the Municipal Election Official and Freedom of Information Officer for the City; coordinates, tracks and files all Freedom of Information requests and responses; coordinates the list of names and addresses as required for Statement of Economic Interest, administers oaths and responds to numerous customer requests and inquiries daily.

ORGANIZATIONAL STRUCTURE

The department activities are defined in 3 cost centers. The department consists of one employee, the City Clerk. The various activities of the City Clerk are contained in one fund.
Staffing Changes

STAFFING CHANGES

The City Clerk's Office will continue to be staffed by one (1) FTE, the City Clerk.

PROGRAM CHANGES

There are no significant program changes anticipated in the upcoming budget year.

MISSION STATEMENT

The Mission of the City Clerk's Office is to provide timely, professional and exceptional quality service to the City Council, the citizens of the community, visitors and the internal organization, and to provide access in the governmental process through personal assistance and communication in an ethical manner, while performing the functions and duties of the Office in accordance with State, County and Municipal laws.

ACCOMPLISHMENTS

- Continued focus on instilling a high value on excellent customer service and serving the public in a courteous and friendly manner.
- Promoted positive employee morale throughout the City organization through a spirit of teamwork and cooperation.
- Stayed abreast of the current laws governing the Office's areas of responsibility.
- Proactively sought innovative processes to achieve a high level of efficiency.

GOALS AND OBJECTIVES

- Continue to promote and improve efficiency and organization in the City Clerk's Office.

- Continue to provide timely responses to customer requests and inquiries and enhance overall quality of customer service.

PERFORMANCE MEASURES

Performance Measures - City Clerk				
Indicator	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Proposed CY2014
FOIA Requests Received	852	885	860	860
FOIA Requests Responded	852	852	860	852
Avg. Days FOIA Response	4	4	4	4
Contracts Executed	102	105	105	105
License/Permits Issued	355	360	375	375
Ordinances Published	98	90	90	90

DEPARTMENT STAFFING

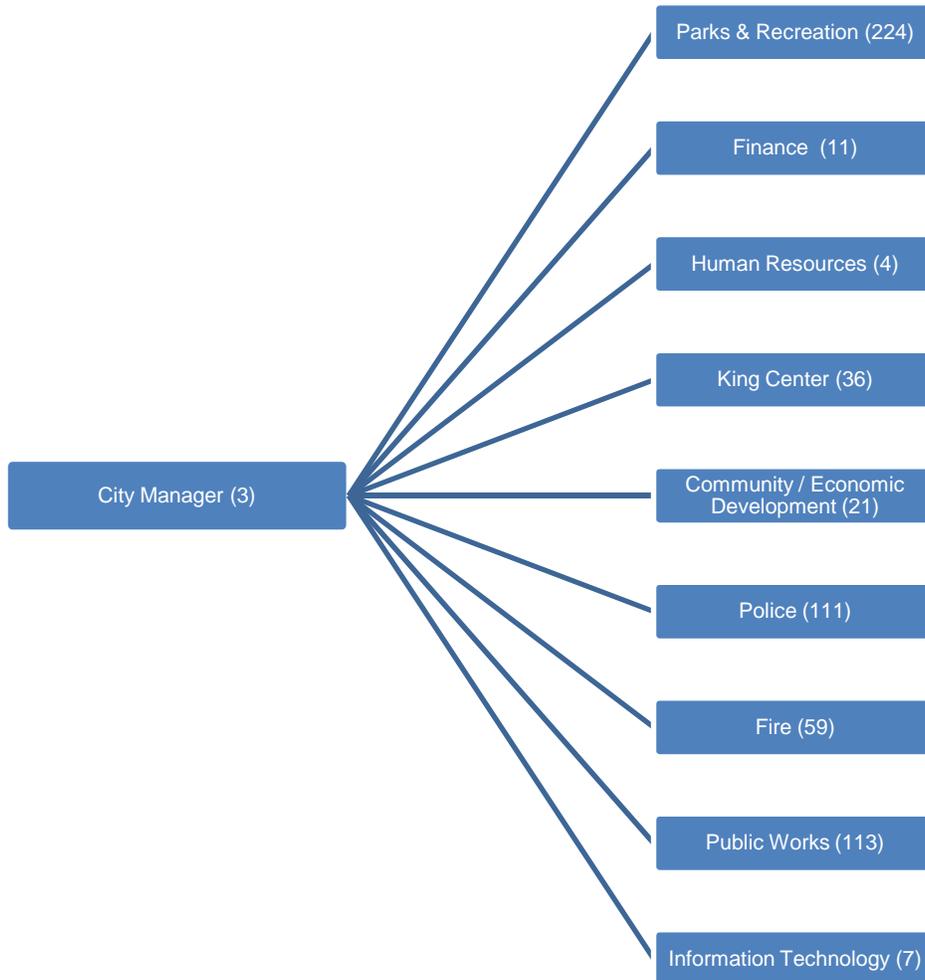
Department Staffing / City Clerk							
Staffing:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	Diff. (fte)
City Clerk (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Clerical Assistant	0.50	0.40	0.00	0.00	0.00	0.00	0.00
Total Staffing (1)	1.50	1.40	1.00	1.00	1.00	1.00	0.00

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / City Clerk							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	57,824	57,158	60,809	63,258	60,204	47,876	-24%
Supplies	833	689	4,738	3,750	1,803	2,950	-21%
Services	4,102	5,390	3,423	1,667	1,430	1,455	-13%
Other	5,872	1,366	3,794	4,535	3,935	3,750	-17%
Contingency	135	-	-	-	-	-	---
Total Department	68,766	64,603	72,764	73,210	67,372	56,031	-23%

Total Department Expenditures by Fund / City Clerk							
Expense by Fund:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
General Fund	68,766	64,603	72,764	73,210	67,372	56,031	-24%
Total Department	68,766	64,603	72,764	73,210	67,372	56,031	-24%

GENERAL ADMINISTRATION



DEPARTMENT OVERVIEW

General Administration represents those activities that focus on the overall management of the City of Rock Island. The City Manager is appointed by the City Council to administer the established policies, oversee the day-to-day operations and provide management support and information to the Mayor and City Council to assist them in making informed decisions.

The City Manager is responsible for the supervision of nine departments: Human Resources, Information Technology, Finance, Community and Economic Development, Police, Fire, Library, Martin Luther King Jr. Community Center, and Public Works. The City Manager also works with the Library Director to coordinate Library services. The City Manager oversees the Community Marketing programming services provided by UpStream. Additionally, the City Manager supervises the Assistant to the City Manager and Executive Secretary. The Executive Secretary manages the office and provides clerical support to the City Manager, Mayor and City Council.

ORGANIZATIONAL STRUCTURE

The department activities are defined in three cost centers. The department consists of three employees, including the City Manager who supervises the Executive Secretary and Assistant to the City Manager. The various activities of the General Administration Department are contained in one fund.

STAFFING CHANGES

In 2013 the City Manager appointed the Community and Economic Development Director as Assistant City Manager. The Assistant City Manager assists with cross departmental projects and serves in the absence of the City Manager.

USE OF GAMING FUNDS

Gaming funds support the City's marketing program, this includes consultant services provided by UpStream as well as professional services directly related to implementing the marketing goals and objectives.

ACCOMPLISHMENTS

- Completed annual update to City of Rock Island strategic goals
- Implemented the policy direction and initiatives developed by the City Council
- Presented City Council with balanced budget
- Continual evaluation of all city departments and functional areas

GOALS AND OBJECTIVES

- Maintain the high level of services provided to the community through a courteous, dedicated, and professional workforce.
- Provide principled leadership to the organization that will encourage a strong employee/employer relationship.
- Implement the goals established by the City Council.
- Promote the vision of the City of Rock Island as developed by the City Council through community marketing efforts.
- Examine overall operations to maintain quality services to residents as efficiently as possible while closely monitoring General Fund revenues and expenses.

PERFORMANCE MEASURES

Performance Measures – General Administration				
Indicator	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Proposed CY2014
Population	39,018	39,018	39,018	39,018
Expenditures	118,814,390	126,749,426	163,285,499	142,388,412
Revenues	110,767,574	110,896,263	151,585,303	136,833,814
City Employees (FTE)	460.23	453.43	454.84	468.06
Departments Managed	8	9	9	9
Capital Cost	16,969,989	25,041,712	33,522,650	31,520,646
Personnel Costs	41,486,033	40,930,814	44,010,476	34,884,592
Property Tax Rate	2.3852	2.4084	2.4002	2.4002
Property Tax Levy	11,368,745	114,609,720	11,008,052	10,716,639

Performance Measures – General Administration

Indicator	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Proposed CY2014
% Change EAV	1.70%	1.28%	-3.55%	-2.65%
% Change Sales Tax Revenue	-0.20%	2.40%	-5.70%	-20.86%
% Change Property Tax Rate	0.90%	0.97%	-0.34%	0.00%

DEPARTMENT STAFFING

Department Staffing / General Administration

Staffing:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	Diff. (fte)
City Manager (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Asst to City Manager (1)	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Executive Secretary (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total Staffing (3)	2.00	2.00	3.00	3.00	3.00	3.00	0.00

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / General Administration

Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	264,765	340,990	335,777	361,184	331,611	280,327	-22%
Supplies	1,831	4,312	2,055	6,228	4,772	3,195	-49%
Services	141,628	136,505	103,801	140,720	61,201	108,912	-23%
Other	6,656	1,021	5,464	6,622	3,470	6,100	-8%
Transfers	46,490	125,703	71,894	129,500	129,500	100,000	-23%
Total Department	461,370	608,531	518,991	644,254	530,554	498,534	-23%

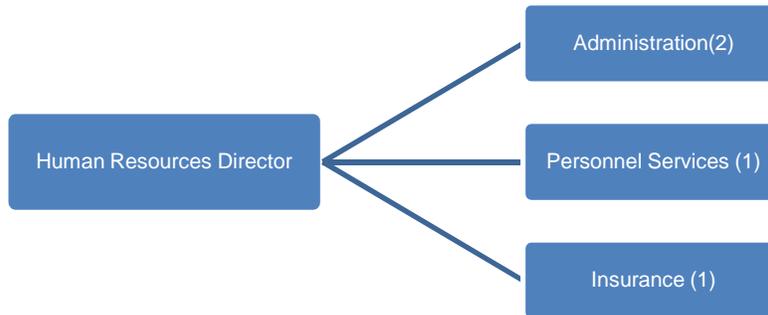
Total Department Expenditures by Fund / General Administration

Expense by Fund:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
General Fund	394,160	454,080	407,599	471,174	361,518	374,678	-20%
TIF Downtown	3,859	5,435	7,584	8,366	7,706	9,541	14%
TIF S. 11th St.	3,859	5,435	7,584	8,366	7,706	-	-100%
TIF N. 11th St.	3,859	5,435	7,584	8,366	7,706	6,310	-25%
TIF Jumer's	3,859	5,435	7,584	8,366	7,706	6,310	-25%
TIF Columbia Park	3,859	5,437	7,585	8,366	7,706	-	-100%
Riverboat Gaming	46,490	125,703	71,894	129,500	129,500	100,000	-23%
Adopt-A-School	1,425	1,571	1,577	1,750	1,006	1,695	-3%
Total Department	461,370	608,531	518,991	644,254	530,554	498,534	-23%



ROCK ISLAND
ILLINOIS

HUMAN RESOURCES DEPARTMENT



DEPARTMENT OVERVIEW

The Human Resources Department provides a wide range of internal services to all city departments. The department contains three divisions: Administration, Personnel Services, and Insurance. The HR Director administers all activities with the assistance of the Risk Manager and two full-time employees.

ORGANIZATIONAL STRUCTURE

The department activities are defined in six cost centers organized into three divisions: Administration, Personnel Services, and Insurance. The HR Director oversees each division. The department has four full time employees.

STAFFING CHANGES

Staffing levels will be maintained within the department. Staffing levels will also be maintained in the area of the on-site clinic. The current arrangement is twenty hours per week for nurse and thirty-six hours per week for the nurse practitioner.

PROGRAM CHANGES

Program changes are slated for health insurance. The City is introducing a new dual dental program through Metlife Dental. A plan identical to the previous provider, Delta Dental, will be offered. This plan allows a \$1,000 maximum per plan member. An enhanced plan will also be offered which will cover a \$2,000 maximum per plan member. The new, voluntary dental plan will take effect January, 2014.

The Medicare Supplement plan is changing. Starting April, 2014, Medicare retirees will be removed from the City's prescription drug plan. The City will also no longer administer the Medicare Supplement plan for retirees. Extend Health will become the provider for the new Medicare Supplement, Medicare Advantage and/or Part D (prescription drug) provider for retirees. Extend Health will work closely with retirees and develop a tailored coverage program that best meets each retiree's individual health needs for medical and prescription drug coverage. In exchange for removing retirees from the prescription drug plan, the City will pay \$1,600 into a Health Reimbursement Account (HRA) for each retiree. The proceeds will be used to pay for retiree's premium for Medicare Supplement, Medicare Advantage and/or Part D coverage and any out-of-pocket expenses.

GRANTS

Human Resources received funding from the Retiree Drug Subsidy (RDS). The subsidy payment is to help offset the Medicare retiree's prescription drug usage the employer presently pays for. The City is

projected to receive \$63,000 in FY 13-14. No application was made to RDS for the next fiscal year due to Medicare retirees being moved to Extend Health.

ACCOMPLISHMENTS

- Negotiation of a new contract with FOP and COA.
- Conducted RFQ's for self-insurance brokerage/consulting, health facilitator and health actuarial services.
- Conducted RFP for new dental plan through Metlife Dental.
- Renegotiated the intergovernmental agreement with RI County regarding the on-site nurse clinic (3/31/16). Negotiated a new agreement with South Rock Island Township regarding use of on-site clinic (12/31/14).
- Worked with the Health Care Planning Committee to establish Extend Health as a provider of medical and prescription services for Medicare retirees.
- Continue with communication enhancements to websites and public access channel through digital media.
- Maintained a flat renewal for commercial insurance and health insurance premiums were reduced 5% for FY 13-14.

GOALS AND OBJECTIVES

- Administration of the Health Plan which includes health and ancillary programs: Blue Cross Blue Shield (medical, third party administration, COBRA administration and reinsurance); CVS (pharmacy); Metlife (dental); Aevisis (vision); and Extend Health (Medicare exchange).
- Continued analysis of the on-site nurse program and make recommendations for needed change.
- Maintain premium rates and coverage for commercial insurance program and health insurance program. Improve the financial stability of the self-insurance fund which has a fund balance below what is required by city policy.
- IAFF and COA union negotiations.
- Provide citizens and city staff with convenient access to appropriate information throughout the organization via digital media.

PERFORMANCE MEASURES

Performance Measures - Human Resources				
Indicator	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Proposed CY2014
Authorized employees	660	646	646	642
Authorized city employees (fte)	460	460	453	468
Asset liability	106,495,123	106,708,113	106,921,529	107,135,372
Jobs posted/applications received	54/4260	44/3282	51/3612	50/3718
Liability claims filed	45	50	46	31
% of vacancies filled within 60 days	47%	26%	46%	40%
Employee bargaining units	6	6	6	6
Grievances filed	11	18	10	7
Training programs	32	28	28	16
Contracts negotiated	4	2	2	0
Grievances processed	11	11	18	7
Training sessions conducted	88	85	85	72

DIVISION OVERVIEW

HUMAN RESOURCES ADMINISTRATION

HR Administration provides support in all employee related matters including employee recruitment, selection, orientation, training, benefit administration, discipline, termination and retirement. HR Administration is responsible for the City's classification and pay system, Employee Personnel Rules, joint purchasing activities through Bi-State Regional Commission, the cable television franchise with Mediacom, mail services and city attorney/labor counsel legal services. The HR Director participates in negotiations with six employee bargaining units: AFSCME Chapters A & B, FOP, IAFF, UAW and COA. Administration staffing is conducted with 2 persons (Human Resources Director and Benefits Coordinator).

PERSONNEL SERVICES

Personnel Services develops and implements programs and activities designed to improve employee morale and increase communication throughout all levels of the organization; it provides training and offers assistance to employees with problems which may affect work performance. Staff writes a quarterly employee newsletter, assists with the United Way fund raising drive, coordinates annual Christmas luncheon and service award program, assists with blood drives, develops both in-house and external training programs designed to assist employees in performing their duties in the most efficient and effective manner. In addition, the Risk Manager acts as the coordinator of the City's Employee Assistance Program and is responsible for monitoring, utilization, and effectiveness of this program. The City's training and employee work teams are coordinated through the Personnel Services area, as are the City's safety programs. The area also provides the content for the City's website and public access channel through digital media. Personnel services staffing is conducted with 1 person (Human Resources Assistant).

DEPARTMENT STAFFING

Department Staffing / Human Resources							
Staffing:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	Diff. (fte)
AS Director	1.00	1.00	1.00	0.00	0.00	0.00	0.00
HR Director (1)	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Assistant ITS Director	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Risk Manager (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Benefits Coordinator (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Human Resources Asst. (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Network Administrator	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Info. Specialist I	2.00	2.00	2.00	0.00	0.00	0.00	0.00
Info. Specialist II	2.00	2.00	2.00	0.00	0.00	0.00	0.00
Info. Specialist Asst.	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Total Staffing (4)	11.00	11.00	11.00	4.00	4.00	4.00	0.00

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Human Resources							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	334,090	372,359	362,164	461,894	422,669	347,569	-25%
Supplies	16,383	5,609	8,659	12,965	10,303	9,038	-30%

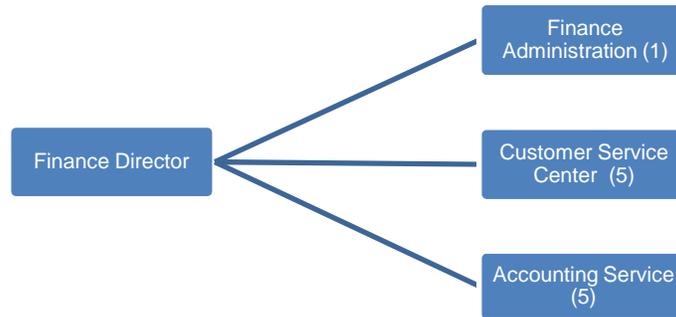
Total Department Expenditures by Object / Human Resources

Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Services	5,659,285	6,022,906	6,328,310	7,238,861	6,893,066	5,705,965	-21%
Other	8,415	6,213	5,130	6,082	5,786	3,446	-43%
Capital	-	-	-	147	-	-	-100%
Transfers	3,882	5,972	6,246	4,263	4,263	3,293	-23%
Contingency	2	-	-	-	-	-	---
Total Department	6,022,057	6,413,059	6,710,509	7,724,212	7,336,087	6,069,311	-21%

Total Department Expenditures by Fund / Human Resources

Expense by Fund:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
General Fund	555,241	583,960	638,942	592,637	532,294	483,564	-18%
Self Insurance	994,555	1,031,075	1,454,383	1,440,985	1,538,600	975,473	-32%
Employee Health	4,400,268	4,721,889	4,542,322	5,604,990	5,198,093	4,549,074	-19%
Cafeteria Plan	71,993	76,135	74,862	85,600	67,100	61,200	-29%
Total Department	6,022,057	6,413,059	6,710,509	7,724,212	7,336,087	6,069,311	-21%

FINANCE DEPARTMENT



DEPARTMENT OVERVIEW

The Finance Department provides centralized financial services for all city departments. These services include financial reporting, cash management, budgeting, accounts payable, accounts receivable, payroll, and revenue collection. City financial systems provide data to ensure accountability to the public for the use of tax dollars and other revenue.

ORGANIZATIONAL STRUCTURE

Finance Department activities are organized into three divisions: Administration, Customer Service and Accounting Services. The Finance Director is responsible for the work of nine full-time and two part-time employees.

STAFFING CHANGES

For CY 2014, the ten (10) full time employees and one (1) part time employee of the Finance Department are assigned by divisions as follows:

Division:	Body Count:	FTEs:
Finance Administration	1	1.00
Customer Service	5	4.31
Accounting Services	5	5.00

Changes for CY 2014 consist of changing the Finance Intern position from being paid from Employment Service to Part Time Salaries which results in a cost savings. The total full time equivalent (FTE) change from FY 13-14 to CY 2014 is 0.31. This increase is due to the fact that personnel paid through employment service are not counted in the body count or FTE total for a department as was the case with the Finance Intern in FY 13-14.

PROGRAM CHANGES

Operational changes begun in the current fiscal year and to be refined in CY 2014 are as follows;

- Month end close – implemented
- Bad debt collections
- Budget/CIP
- Quarterly review of department expenditures

MISSION STATEMENT

It continues to be the mission of the Finance Department to professionally and ethically serve the public and other city departments by providing accurate and timely financial services.

ACCOMPLISHMENTS

Listed below is a sample of the numerous accomplishments and projects being handled by the Finance Department.

- Monthly Close – The Finance Department has implemented processes to complete a formalized month end close. All major Balance Sheet accounts are reconciled monthly and all minor accounts are reconciled quarterly. There are a few accounts that are reconciled and adjusted annually as part of the yearend audit due to the nature of the account and limited staff time to devote to this reconciliation. This month end close provides city staff with confidence they can rely upon accurate information being generated from the general ledger.
- Budget Format – The City Manager requested city staff develop a budget document that is more user friendly. To accomplish this expansive task, a team was formed consisting of staff from various city departments. This team reviewed several city budgets and developed what they determined was the “best in show”. This new format will be unrolled with this calendar year budget.
- Software Implementation - During this current fiscal year, finance staff assisted with the implementation of Parking software and the selection of Fleet software and Marina software. The Fleet software, Assetworks, should be implemented within this fiscal year followed by the Marina software in the upcoming calendar budget.
- Annual Audit - The City completed the annual audit for FY 12-13. As a result of changes made to the monthly close as explained above, the total number of journal entries was reduced from 40 in FY 11-12 to 15 in FY 12-13. In addition, this audit was completed almost a month earlier than what was done in the past.
- CIP Budget – The Finance Department completed the preparation of the CIP budget for the first time for CY 2014. This included a revision to the process which included participation from all Directors and the budget team.
- New Year End – The City Manager requested city staff to review the pros and cons of changing to a calendar year end as surrounding cities have done. Upon review and approval of this change by the City Council, this will be the first budget under the new calendar year end and will be for nine (9) months.
- Debt – The Finance Department successfully negotiated a \$15 million line of credit with three (3) local banks to facilitate the Walmart development. In addition, the \$11 million General Obligation bonds were issued in December, 2013.
- Audits – Besides the Annual audit, the Finance department also completed an IRS audit on our 2008 bond issue, an IMRF audit, the annual Motor Fuel Tax audit, and a HUD review of our CDBG. The IRS and MFT audits were closed without any findings or issues. The IMRF audit and HUD review identified some issues which need correction. Necessary actions to alleviate these issues have been identified and appropriate steps are being taken to implement these corrective steps.

GOALS AND OBJECTIVES

The goals and objectives of the Finance Department for CY 2014 are as follows;

- Receive the Government Finance Officers Association (GFOA) Certificate of Compliance and Distinguished Budget Award for the annual financial report and budget.

- Address auditor's management letter comments and other internal control recommendations.
- Continue to improve Management Reports.
- Integrate a review of strategic initiatives into on-going compliance with City Council's Fiscal policy of balanced budget.
- Work with Human Resources to develop incentive program for cost cutting ideas.
- Identify alternative revenue streams.
- Continue to improve processing efficiency utilizing electronic transmission of financial data.
- Continue to monitor centralized billing, collection and purchase card systems to maximize revenue and minimize operational expense.
- Continue the emphasis on customer service to meet the expectation of the City's residents.

PERFORMANCE MEASURES

Performance Measures - Finance				
Indicator	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Proposed CY 2014
Number of expenditure accounts monitored	4,257	4,181	4,244	3,657
Number of investment accounts managed	8	8	8	8
GFOA CAFR Award received	yes	yes	yes	yes
GFOA Budget Award received	yes	yes	yes	yes

DIVISION OVERVIEW

FINANCE ADMINISTRATION

Finance Administration develops, implements and reviews the financial policies of the City and monitors city-wide revenues and expenses. This division also provides financial information to management and elected officials and direction to all departments to assure compliance with applicable local, state and federal regulations. This division is staffed by the Finance Director, who also oversees the completion of the Budget and Comprehensive Annual Financial Report (CAFR).

CUSTOMER SERVICE

Customer Service provides a centralized point of accountability for all revenues collected by the City and billings for all services provided by the City. Receipts include water, sewer and stormwater bills, special assessments, licenses, permits, taxes, court fines, fees, marina fees, state and federal grants, parking tickets, etc. This division also provides reception and information services for all city departments. The goals of the Customer Service Center continue to emphasize improved customer service through courteous, fair, accurate and timely collection and financial services. It is staffed by one (1) Customer Service Supervisor, one (1) Fiscal Technician, two (2) Customer Service Representatives, and one (1) Finance Intern.

ACCOUNTING SERVICES

Accounting Services provides financial services to other departments. These services include payroll, accounts payable, budgeting, auditing, and financial management information. Emphasis is placed on accurate and timely service to departments and monitoring agencies while maximizing the use of the financial and human resources software. This division is staffed by one (1) Accounting Supervisor, one (1) Auditor, one (1) Accountant, one (1) Junior Accountant, and one (1) Budget Coordinator.

DEPARTMENT STAFFING

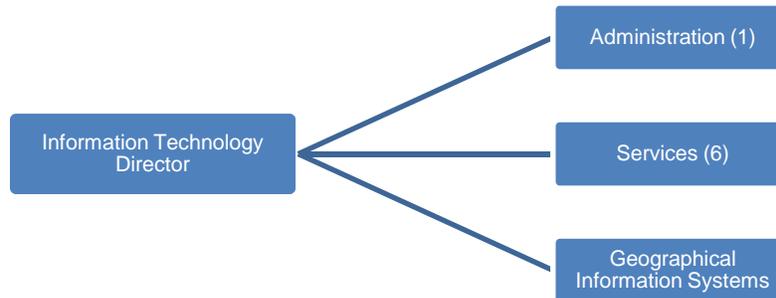
Department Staffing / Finance							
Staffing:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	Diff. (fte)
Finance Director (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Budget Coordinator (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Auditor / Project Mgr (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Accountant (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Junior Accountant (1)	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Accounting Sup (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Fiscal Technician (1)	2.00	2.00	1.00	1.00	1.00	1.00	0.00
AR/Customer Svc Sup (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Customer Svc Rep (2)	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Finance Intern (1)	0.25	0.25	0.00	0.00	0.15	0.31	0.31
Total Staffing (11)	10.25	10.25	10.00	10.00	10.15	10.31	0.31

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Finance							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	763,132	744,070	760,924	774,956	716,806	601,790	-22%
Supplies	2,278	9,778	10,000	3,636	2,984	5,435	49%
Services	236,442	286,136	294,326	426,159	332,128	230,836	-46%
Other	28,929	25,900	25,591	29,315	24,023	24,513	-16%
Capital	-	16,393	-	-	-	-	---
Transfers	45,000	988,055	1,759,857	1,073,292	3,109,636	1,014,501	-5%
Contingency	(738)	9,104	5,904	173,113	100	299,871	73%
Total Department	1,075,043	2,079,436	2,856,602	2,480,471	4,185,677	2,176,946	-12%

Total Department Expenditures by Fund / Finance							
Expense by Fund:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
General Fund	1,075,043	2,056,226	2,856,602	1,590,196	3,295,402	1,426,946	-10%
Riverboat Gaming	-	23,210	-	-	-	-	---
Capital Improvement	-	-	-	890,275	890,275	750,000	-16%
Total Department	1,075,043	2,079,436	2,856,602	2,480,471	4,185,677	2,176,946	-12%

INFORMATION TECHNOLOGY DEPARTMENT



DEPARTMENT OVERVIEW

The Information Technology (IT) Director, who reports to the City Manager, manages the Information Technology Department. The department is staffed with six additional employees; 1 Network Administrator, 2 Information Specialist-II, 2 Information Specialist-I and 1 IS Assistant. The department's activities are defined in three cost centers, Administration, Information Services, and Geographic Information Systems (GIS) that provide information, telecommunications service and support through a team approach with centralized management.

ORGANIZATIONAL STRUCTURE

The department activities are defined in five cost centers organized into three divisions: Administration, Services, and GIS. The IT Director oversees each division. The department has seven full time employees. The various activities of the IT Department are reported within four funds.

PROGRAM CHANGES

Cloud Services; A number of systems have been moved to the cloud and the full impact of moving these systems to the cloud is not yet know. Some changes include Civic Plus - Website, Google- Apps, ESRI - GIS, Azteca - Cityworks, Compasscom - AVL, Duncan - Parking, and potentially Dockmaster - Marina.

CAPITAL EXPENDITURES

Capital funds have been budgeted for fiber optics along 15th Avenue from 15th Street to 5th Street to service neighborhood surveillance.

USE OF GAMING FUNDS

Police Internal Affairs Module (software)
Computer & Communications Equipment Replacement

MISSION STATEMENT

The Information Technology Department mission is to deliver exceptional value and customer service through the deployment and support of innovative technologies in a public service environment.

ACCOMPLISHMENTS

- Invested in primary communications infrastructure in the South West area along Route 92 for the purposes of Public Safety and Public Service.

- Established new and improved Public Access Channel hardware and software to enhance the City's image and improve communications through the City's website and Channel 9 on the Mediacom Cable network.
- Installed surveillance cameras along 15th Ave to enhance security and support livable neighborhoods.
- Replaced a number of expensive and malfunctioning Copier/Printers throughout city facilities.
- Overhauled and expanded the City's Wireless Internet service to provide a better user experience and management capabilities.
- Continued to work cooperatively with other regional local government agencies to improve broadband communications and use of technology in public safety.
- Implemented a new parking enforcement/citation software system.
- Installed Mobile Data Terminals in Fire Department vehicles.
- New Smart board technology in Finance and Public Works.
- Migrated the Police Department from a legacy computer system used to track staff time into current technology.

GOALS AND OBJECTIVES

- Deliver timely and effective responses to customer requirements through teamwork.
- Provide vision, leadership, and a framework for evaluating emerging technologies in a timely and cost effective manner.
- Provide a secure and reliable communication and computer infrastructure on which to efficiently conduct city business driven towards innovation and ecological excellence.
- Build and maintain partnerships with all city departments, appropriate regional non-profits, and the community, to improve municipal operations, enhance the community image, and promote Rock Island as a progressive community.
- Develop and maintain technically skilled staff that is competent in current and emerging information technology.
- Provide citizens, the business community, and city staff with convenient access to appropriate information and services through technology.
- Plan for, implement, and manage the best information technology solutions available.
- Effectively communicate information about plans, projects and achievements to city staff and customers.
- Ensure effective technical and fiscal management of the Department's operations, resources, technology projects, and contracts

PERFORMANCE MEASURES

Performance Measures - Information Technology				
Indicator	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Proposed CY2014
Users supported	618	618	630	623
Support requests	4,398	3,556	3,590	2,548
Sites supported	53	53	54	54
Applications on system	142	146	146	143
Hardware items	900	1090	1160	1488
Support requests completed	4424	3539	3614	2579
% of support requests completed	100.00%	99.52%	100.00%	100.00%
Satisfaction survey results	4.24	3.98	4	4

DIVISION OVERVIEW

INFORMATION TECHNOLOGY ADMINISTRATION

IT Administration serves as a resource for all city departments to build consensus on strategic technology direction and handles all technology related issues. The IT Director supervises a staff of six in the delivery of information technology.

INFORMATION TECHNOLOGY SERVICES

Information Services provides information systems, helpdesk, customer service, and telecommunications service and support through a team approach with centralized management of information systems. The focus of this cost center is to provide information from anywhere to anybody as needed; to empower workers with quality desktop information on demand; and to enable informed decisions in a shorter period of time.

INFORMATION TECHNOLOGY GEOGRAPHICAL INFORMATION SYSTEMS

Geographical Information Systems (GIS) has a strategic city-wide impact. It is a key organizational initiative that has a high potential for transforming raw operational / transactional data into tactical and strategic decision making information content for departments, management and the community.

DEPARTMENT STAFFING

Department Staffing / Information Technology							
Staffing:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	Diff. (fte)
AS Director	1.00	1.00	1.00	0.00	0.00	0.00	0.00
IT Director (1)	0.00	0.00	0.00	1.00	1.00	1.00	0.00
HR Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant ITS Director	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Risk Manager	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Benefits Coordinator	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Office Asst. III	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Management Intern	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Network Administrator (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Info. Specialist I (2)	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Info. Specialist II (2)	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Info. Specialist Asst. (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total Staffing (7)	11.00	11.00	11.00	7.00	7.00	7.00	0.00

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Information Technology							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	614,743	664,161	657,828	640,466	601,091	506,284	-21%
Supplies	157,380	125,762	158,020	182,437	169,369	166,320	-9%
Services	254,030	254,568	322,443	301,168	268,252	334,516	11%
Other	72,202	71,930	71,402	74,650	71,383	60,975	-18%

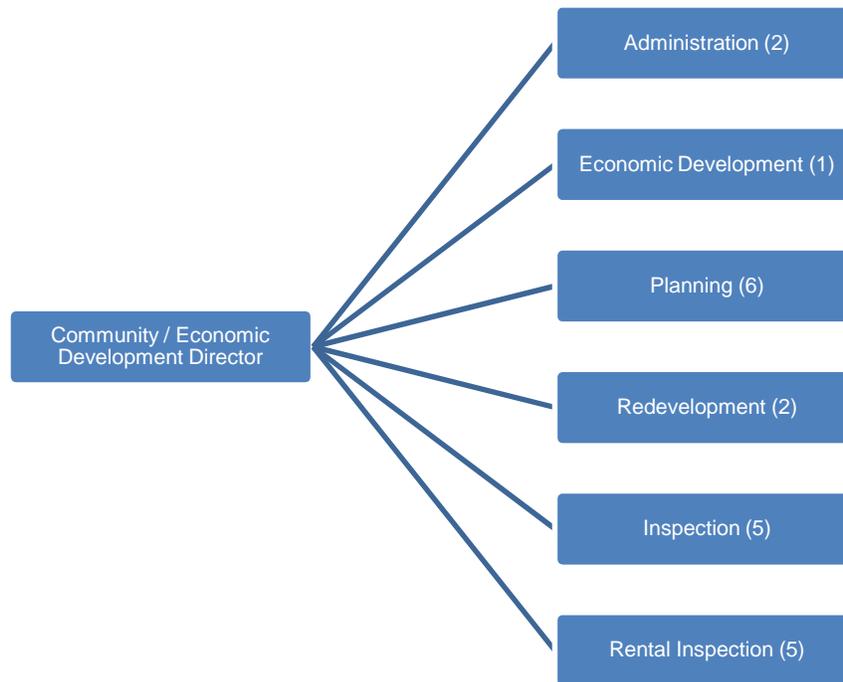
Total Department Expenditures by Object / Information Technology

Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Capital	325,972	32,145	162,793	397,832	263,918	87,500	-78%
Debt Service	97,600	99,625	96,475	98,325	98,325	-	-100%
Transfers	449,155	243,138	478,754	502,325	502,325	252,822	-50%
Total Department	1,971,082	1,491,329	1,947,715	2,197,203	1,974,663	1,408,417	-36%

Total Department Expenditures by Fund / Information Technology

Expense by Fund:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
General Fund	1,098,195	1,116,261	1,344,065	1,596,488	1,373,978	1,155,595	-28%
Riverboat Gaming	449,155	243,138	218,754	502,325	502,325	177,822	-65%
Cap. Improvement	325,972	32,145	288,322	-	-	75,000	NEW
Debt Service	97,760	99,785	96,574	98,390	98,360	-	-100%
Total Department	1,971,082	1,491,329	1,947,715	2,197,203	1,974,663	1,408,417	-36%

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT



DEPARTMENT OVERVIEW

The Community and Economic Development Department is responsible for guiding, facilitating, and implementing land development, economic development, and sustainable development initiatives consistent with the City's goals established by City Council. The Department strives to create and retain jobs, enhance neighborhoods, increase revenues and ensure that structures are safe for occupancy and use.

ORGANIZATIONAL STRUCTURE

Through its four divisions, the Department works proactively to attract new businesses and goods and services, employment opportunities, and other economic development initiatives to ensure fiscal sustainability and increased revenues to fund essential services and public amenities in Rock Island, IL.

The four divisions within the CED Department are:

- 1) Administration
- 2) Economic Development
- 3) Planning & Redevelopment
- 4) Inspections

PROGRAM CHANGES

- The Illinois Quad Cities Healthy Homes Coalition (IQCHHC), which includes the City of Rock Island, was awarded the 2013 Office of Healthy Homes and Lead Hazard Control grant from HUD in the amount of \$2,500,000. The City of Moline is the lead applicant and the administrator of this three-year grant program. Rock Island plans to complete 35 lead abatement projects between

August 2013 and July 2016. The City will also help the grant by providing inspection services for each of East Moline's 10 properties to be completed for the grant. Employee pay and benefits are being tracked and used for the match portion of the grant while all monetary transactions will be held by the City of Moline.

- CDBG administration policies and procedures as well as Rehabilitation Program policies and procedures are being drastically updated and changed to reflect current direction from our Chicago HUD office.
- Two new TIF districts, The Locks TIF & Watchtower TIF, are expected to be created in the next year. Also, the Downtown TIF will be amended and the South 11th Street TIF will close down early.
- A city-wide comprehensive plan is being created with CDBG Disaster Recovery "IKE" program grant funds and is expected to be completed in late spring 2014. This plan is being written in collaboration by Urban Planner II, Brandy Howe, along with consultants from Vandewalle & Associates.
- Increases in Zoning Fees are schedule to go to Council late March/April 2014 and take effect during CY 2014.
- Major revisions of the Zoning Ordinance as well as the Building and Health Codes are expected to begin late 2014/early 2015

CAPITAL EXPENDITURES

- \$100,000 for demolition of 7-8 houses to be completed in Fall 2014
- \$250,000 for Façade Improvement projects outside of TIF districts yet within the city limits
- \$10,000 for HVAC replacement at the Centennial Bridge Office
- \$250,000 to support a proposed grant through IDOT to create an access road off of Andalusia road to gain better access to Steel Warehouse
- \$20,000 to maintain the DeSoto Arts Building (this includes masonry, sidewalks, roof/gutter, and more)

USE OF GAMING FUNDS

Gaming funds are utilized by CED for Contributions, Special Projects, and Incentive packages.

GRANTS

- CDBG (HUD)
- Illinois Attorney General Funds (RIEGC)
- Abandoned Residential Property Program (IHDA – application pending)
- Boating Infrastructure Grant Program (BIG-P) (IL DNR)
- Ridgewood Sustainable Business Park Grant (EDA)
- IKE Grant (DCEO)
- TAP Grant (IDOT)

ACCOMPLISHMENTS

- The City is completing a new Comprehensive Plan in early 2014. This grant funded document will help the City plan for future projects and redevelopment of our community. The document calls for the City to continue to take bold steps to secure its future.
- Adoption of the College Hill District Revitalization Plan
- Completion and adoption of the Arsenal Gateway Revitalization Plan
- Downtown Rock Island development continues with several ongoing projects.

- Rock Island Economic Growth Corporation is undertaking construction of The Locks, a 36 unit market rate apartment complex, slated for completion in late 2014.
- Rock Island Economic Growth Corporation is also undertaking a historic renovation of the downtown facility known as the Star Block. This property was acquired as an opportunity to make a bold statement and capitalize on surrounding development. The Star Block redevelopment will house residential on the upper floors and commercial on the main floor. Construction is expected to start in late 2014.
- Riverview Lofts is a private development with investment of \$5 million plus into a downtown building. This project will create 44-units market rate housing with completion slated in the fall of 2014.
- A private developer completed another building renovation in late 2013. Six units of residential upper story and commercial space main floor were completed.
- The City will complete construction of the transient boat dock, located in Schwiebert Riverfront Park, in the spring of 2014.
- Trinity Hospital is undertaking construction of its \$61 million, 90,000 sq. ft. expansion to its Rock Island Campus. The expansion will house space for cardiac, emergency room and psychiatric patient services. This project is expected to be completed in the summer 2015.
- MetroLINK's new \$30 million operations and maintenance facility at 46th Street and 4th Avenue will be completed in mid 2014. It will improve a major city gateway and help spur other development in the Columbia Park neighborhood. MetroLINK completed its transit station at 19th Street and 2nd Avenue in January 2014 which brings streamlined bus connections through downtown Rock Island.
- Augustana College has recently completed expansion and renovations to several of its facilities including: Old Main, Student Life Center, New Home Side football stadium bleachers, press box and associated amenities.
- FedEx is constructing an 189,000 sq. ft. package delivery facility which is set to be completed in late 2014/early 2015. This new facility is being constructed in the Southwest Business Park.
- The City expects to start the grant funded infrastructure installation for Ridgewood Business Park. This is an industrial park in Southwest Rock Island aimed to attract sustainable businesses to the community.
- The City has been working to redevelop Watchtower Plaza into a Walmart. This outdated and deteriorating shopping center was home to a number of businesses which have been successfully relocated with several more relocations currently waiting on new space to be finished. The final demolition will take place in late 2014 with construction of the new facility to follow. The Illinois/Iowa Center for Independent Living and Dollar General will relocate in the area to new facilities in 2014.
- The Black Hawk Commons development has been a recipient of two of the Watchtower Plaza tenants. This includes Black Hawk College's new \$1.7 million training facility which opened in January 2014 and the new State Farm agency. The development will also house Missman, Inc., a local engineering firm, which is moving its corporate offices to a new facility in which will be completed in late 2014. The development has room for 3 or 4 additional tenants.
- Hill & Valley relocation from the Watchtower Plaza is taking time as the new 90,000 sq. ft. baking facility will be completed in December 2014. Hill & Valley is a large sugar free baking company employing over 150 people.
- The Rock Island / Milan School District demolished the former Audubon School located along 18th Avenue in a highly commercial area. It will be rezoned for commercial development. The school district is working with a commercial developer to sell the property. This 3 plus acre site is very attractive for commercial development.
- The City of Rock Island has acquired land at the Northeast corner of I-280 and IL-92 with the intent of developing it into a destination shopping and commercial district called Jumer's Crossing. Jumer's Crossing is being designed to complement Jumer's Casino and Hotel which sites on the Southeast corner of I-280 and IL-92. This development will include over 200,000 sq. ft. of retail, restaurant and other commercial space. The City is working through a needed levee modification to allow direct access to IL-92. Once the Levee modification starts a development

partner will be engaged to facilitate the development. This is a long term project which likely will take several years to implement.

- The inspection division which supports many of the above projects has had a tremendous year for FY 13-14: Inspection Division Permit fees collected: \$637,638.02; Contractor registration and/or licensing fees: \$125,022.55; sub-total \$762,660.57 fees collected by Inspection Division for construction support. (2,757 permits, 404 contractors); Construction-driven permit fees collected by others (e.g. grading and drainage, excavation, flatwork): \$52,588.35 (807 permits); Total fees collected city-wide related to construction: \$815,248.97. The total fees are significantly higher than normal as a number of very large construction projects started during the FY 13-14 (ie, Augustana projects & Trinity Hospital)

GOALS AND OBJECTIVES

Several of the City Council priorities and management agenda items touch directly on department programs and functions. These include:

- Target the revitalization of 11st Street
- Promote the I-280/IL Route 92 Parkway Development
- Complete the Southwest Ridgewood Road Business Park
- Make decisions on services and programs funded with CDBG
- Support continuation of the Rental Housing Inspection Program
- Support the College Hill Business District
- Effectively use property maintenance codes to improve condition of problem properties
- Increase number of Business Connection visits
- Support Downtown Task Force
- Continue to support the Jumer's Crossing project

PERFORMANCE MEASURES

The CED department's mission is very broad and not easily put into readily quantifiable performance measures. Staff's performance is often based on our ability to solve problems and to promote economic growth in the community.

The following items provide very useful information but may not make the best performance measures as many are controlled by outside factors. However, they do give insight to the overall staff workload.

Performance Measures - Community/Economic Development				
Indicator	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Proposed CY2014
Building Permits Issued	3,265	3,297	3,300	2,700
Value of Building Permits Issued	n/a	n/a	n/a	\$380,000
Nuisance Inspections	687	610	600	350
Number of Business Connection Visits	n/a	n/a	n/a	30
CIRLF Applications Approved	7	10	8	6
Housing Program Applications	62	72	67	60
Façade Improvement Projects Completed	n/a	n/a	n/a	20

The best performance measures of the department are long term in nature. Many projects undertaken by the department are long term multiyear projects which can be difficult to quantify.

Performance Measures - Community/Economic Development

Indicator	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Proposed CY2014
Increase in TIF EAV	9.1%	33.6%	20.0%	10.0%
Increase in Sales Tax Revenue	8.5%	3.3%	-5.6%	5.0%

DIVISION OVERVIEW

ADMINISTRATION

Community and Economic Development Administration provides for the overall management and administration of departmental programs and activities which support identified City Council goals and priorities. The administrative cost center is responsible for overseeing the effective delivery of services related to economic development, planning, zoning, housing rehabilitation, historic preservation, grants management, inspections and working with external agencies that support the City's goals.

ECONOMIC DEVELOPMENT

The Economic Development Divisions helps manage and coordinate economic development and real estate activities in accordance with Council goals and with the overall objective of increasing the City's tax base, creating and retaining jobs in the community and increasing the level of economic activity.

PLANNING AND REDEVELOPMENT

The Planning and Redevelopment Division covers several areas of expertise: planning, zoning, historic preservation and neighborhood redevelopment. In regards to planning, zoning and historic preservation this division coordinates, revises, updates and implements neighborhood and corridor plans. Examples of this include College Hill, 11th Street, New/Old Chicago, Southwest Corridor, Columbia Park/IL-92, Downtown and other existing neighborhood plans. The division also continues to pursue our partnership with Augustana College and the College Hill District. The Planning and Redevelopment Division staffs and supports Neighborhood Partners and their various task forces, including: Community Solutions, School-Community and Leadership Task Forces. Staff also supports the CDBG and Gaming Social Service Fund processes, historic preservation activities, as well as zoning and land use ordinance administration functions to promote orderly growth and development, enhance quality of life and preserve our architectural heritage.

The Neighborhood Redevelopment responsibilities of this division help to develop, market, deliver and monitor CDBG rehabilitation and home improvement programs designed to enhance the City's neighborhoods. These include all repayable and forgivable payment loans for CDBG rehabilitation programs, emergency, roof, Targeted Rehab Loan, Lead Abatement, Rental Rehab and TIF Upper Story Housing programs.

INSPECTIONS

The Inspection Division has several mission areas. The traditional "Building Department" functions of regulation of construction, modification, maintenance, and demolition of buildings is accomplished through plan reviews, permitting, and inspections. Much of this work includes close coordination with various PW divisions and the Fire Department. Oftentimes this work begins with very early meetings with owners, developers, and designers to conceptually (and often physically) walk through proposed projects. This mission area is partially funded through the fees collected for the services performed.

Code Enforcement is the mission area that includes the Residential Rental Program, responses to complaints about building conditions (property maintenance in the large sense), and nuisance complaints regarding exterior conditions (weeds, long grass, rubbish, etc.) This work requires substantial legal support in order to gain compliance, assess fines, seek judicial rulings, etc. Frequent callouts at any time of day or night for immediate review of conditions are received from the Fire and Police Departments. This mission area is partially funded from CDBG, license/registration fees, and fines collected.

Health Inspection of Food Service establishments includes licensing and inspection of all retail establishments that handle / sell foodstuffs, from grocery stores to caterers to seasonal vendors. Works sometimes includes other traditional health department roles such as investigation of reports of infestations, vector control, power and water service interruptions that affect regulated establishments, etc. This mission area is partially funded from the fees collected.

The “all other duties” of Inspection Division are fairly broad. Emergency and programmed demolition contracting, contracting for environmental investigation / remediation of properties, site clearances for economic development, team member on key city planning, redevelopment, and economic development projects, advising other city departments who own buildings, etc. are examples some of the other regular and routine work performed by Inspection Division.

DEPARTMENT STAFFING

Department Staffing / Community & Economic Development							
Staffing:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	Diff. (fte)
CED Director (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Spec Project Mgr	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Planning/Redv Admin (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Building Official (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Land Dev Prog Coord	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Devel Prgms Mgr (1)	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Urban Planner II (2)	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Housing Prog Officer (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Construction Officer (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Grants/Website Coord	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Budget/Grants Mgr (1)	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Comp Graphic Spec (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Plbg/Elec/Mech Insp (2)	3.00	2.00	2.00	2.00	2.00	2.00	0.00
Housing Inspector (3)	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Health Inspector (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Nuisance Inspector (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Office Assistant II (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Office Assistant III (2)	2.00	2.00	2.00	2.00	2.00	2.00	0.00
CED Intern (1)	0.43	0.00	0.00	0.00	0.17	0.23	0.23
Total Staffing (21)	22.43	21.00	20.00	20.00	20.17	20.23	0.23

TOTAL DEPARTMENT EXPENDITURES

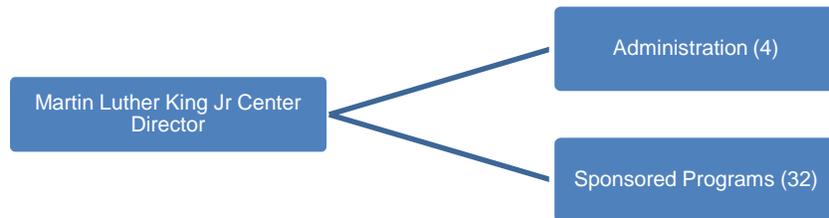
Total Department Expenditures by Object / Community & Economic Development							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	1,533,222	1,667,262	1,581,899	1,660,885	1,513,226	1,247,463	-25%
Supplies	21,835	14,570	16,106	36,514	33,335	10,238	-72%
Services	1,079,494	808,679	1,085,499	1,661,945	1,095,579	765,299	-54%
Other	1,093,643	1,380,645	1,915,616	5,664,766	4,560,322	2,418,984	-57%
Programs	6,177,983	4,430,821	7,255,684	12,968,516	10,900,882	3,518,688	-73%
Capital	397,903	662,994	376,111	5,970,102	2,409,569	3,714,457	-38%
Debt Service	1,285,175	192,034	196,506	724,202	442,898	15,529,746	2044%
Transfers	3,064,617	3,058,163	2,809,099	3,719,740	2,907,733	8,332,338	124%
Contingency	603,355	412,911	431,877	323,799	1,251,291	1,213,251	275%
Total Department	15,257,227	12,628,079	15,668,397	32,730,469	25,114,835	36,750,464	12%

Total Department Expenditures by Fund / Community & Economic Development							
Expense by Fund:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
General Fund	1,091,643	1,237,860	1,297,551	1,312,864	1,249,490	1,002,990	-24%
TIF District #1	2,513,045	3,027,564	2,775,916	4,935,727	4,056,648	3,050,337	-38%
TIF District #2	279,281	223,654	301,905	688,888	1,195,110	15,000	-98%
TIF District #3	333,722	521,066	463,606	815,176	327,141	555,244	-32%
TIF District #4	2,071,462	2,139,916	2,135,155	2,138,504	2,138,533	2,075,000	-3%
TIF District #5	44,272	15,312	3,388	18,042	5,790	94,669	425%
TIF District #6	-	38,586	-	-	-	-	---
Comm/Econ Dev	2,608,563	1,480,614	5,438,290	12,112,376	10,411,684	5,566,817	-54%
TIF District #7	-	-	-	45,250	-	-	-100%
TIF District #8	-	-	175	-	-	-	---
Riverboat Gaming	554,734	519,702	640,834	1,416,070	1,266,020	2,201,392	55%
CDBG Grant	2,018,630	1,407,090	909,644	1,175,192	973,899	1,177,366	0%
N'hood Stbl Prog	2,389,358	614,556	18,858	-	-	-	---
Schwiebert Boat Dock	-	211,751	149,597	1,701,314	1,384,368	-	-100%
Rdgwd Business Park	-	-	144,758	2,960,364	150,962	2,714,457	-8%
RI Labor Day Parade	11,108	11,423	8,623	13,515	13,559	18,220	35%
Lead Grant	170,713	272,837	-	-	-	-	---
Cap Improvement	-	-	592,796	1,798,591	1,079,209	1,942,156	8%
Debt Service	241,022	189,145	202,130	732,472	440,261	15,530,816	2020%
CDBG Loans	145,714	69,396	105,274	248,647	70,559	80,000	-68%
State Affordable Hsing	(30)	-	3,561	-	-	-	---
CED Loan	28,979	28,175	108,969	150,300	8,252	-	-100%
CIRLF Loan	736,945	368,085	344,642	385,177	338,598	450,000	17%

Total Department Expenditures by Fund / Community & Economic Development

Expense by Fund:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
MPF Endow Loans	18,066	28,107	10,866	6,000	4,752	-	-100%
Brownfield Loans	-	223,240	11,859	76,000	-	276,000	263%
Total Department	15,257,227	12,628,079	5,668,397	32,730,469	25,114,835	36,750,464	12%

MARTIN LUTHER KING CENTER DEPARTMENT



DEPARTMENT OVERVIEW

The Martin Luther King, Jr. Community Center opened March 22, 1975, as a new multipurpose center to serve as a centralized location for various social service programs and organizations.

The King Center strives to maintain a positive community image, while strengthening organizational, agency, family and neighborhood relationships. The Center places particular emphasis on strengthening families and developing youth through self-sufficiency initiatives in education, employment, advocacy, informational/referral for Rock Island residents and the Quad Cities.

During the past 39 years, the Martin Luther King, Jr. Community Center has provided or housed various programs that have served the community including the following:

- After-school programming
- Computer skills training
- Food cooperatives
- Groups for aging adults
- Legal assistance
- Medical services
- Public resource for meetings or events
- Recreation
- Special events and festivals
- Summer youth programming
- Volunteer activities
- Workforce development
- Youth drug prevention

Partnerships and collaborations have also occurred in this time with groups including Rock Island Parks and Recreations, the Rock Island School District, Big Brothers and Big Sisters, the Girl Scouts, the Metropolitan Youth Program, the Red Cross, Community Caring Conference, and numerous others. In addition, Center staff have been able to participate in various initiatives and boards to effect change in the community, schools, and neighborhoods. The Center has become an important body and catalyst for positive change in Rock Island and the Quad Cities.

ORGANIZATIONAL STRUCTURE

The King Center is governed by the Martin Luther King, Jr. Center Board of Directors and the City Council, who develop goals, objectives, and policy for the Center. The King Center Director supervises the programs and activities of one (1) Facility Supervisor, three (3) Human Services Specialists II, one (1) Human Services Specialist I position, and one (1) Office Assistant III. This core group of staff along with seasonal employees and assistance from community volunteers is responsible for the implementation and support of all sponsored programs.

The Administration cost center oversees scheduling of the facility for public use; budget and grant monitoring; information and referrals; public relations; program review; and maintenance of the facility. Volunteer assistance is solicited to aid in the delivery of services and programs. Financial activity is recorded in the King Center Fund (211), the Activity Fund (901), and the Illinois Department of Health Services Fund (906).

The MLK Center, a non-profit corporation, is governed by the strategic direction set by the Board of Directors for sponsored programs. This cost center provides community development activities to residents, and is supported by local, State, Federal and private grant funds. Programs include information and referral; Teen 'REACH', SAPP (Substance Abuse Prevention Program) and TPPP (Teen Pregnancy Prevention Programming); annual community events; after school activities, life skills, and recreation; youth development; vocational training for youth and adults; computer skills training for youth, seniors, and adults; tax preparation for qualified individual and families; and social and volunteer activities for senior citizens. Financial activity is recorded in the Activity Fund (901) and the DHS Fund (906).

STAFFING CHANGES

There will be no staff additions from the existing budget. Additions will be made based upon new grant allowances that afford new hires.

PROGRAM CHANGES

During fiscal year 2014, the King Center has made adjustments in the budget to facilitate funding requirements. This is also reflective in the calendar year 2014 budget. Existing grants and funding sources have been restructured resulting in significant changes throughout the department.

GRANTS

The King Center has received an "invitation only" grant that was not a new funder but chose to fund a different program within the King Center's existing framework of services (Metropolitan Youth Program). The grant is a two (2) reoccurring grant in the total amount of \$25,000.

MISSION STATEMENT

Our Mission: To provide opportunities for a diverse population through a variety of programs and services.

ACCOMPLISHMENTS

Strategic Plan: The goal is to develop a 3 year strategic plan that will gather input from the community, partners, staff, and board. This plan builds upon the board's successful retreat and one (1) year action plan. The process will conclude with a 4 hour session (retreat) scheduled for August 2014.

Membership Campaign: The goal is to expand on the initial effort of the inaugural 2013 Membership and Outreach Campaign. This year goal will focus on organizational and institutional memberships as well as increase individual memberships by 25%.

Expansion of Senior Citizens Services: We have successfully, completed the first level of expanding services; as The ACTIVE Club previously operated on 1st and 3rd Mondays. We introduced the King Cafe (open 8:00am - 10:30am Monday through Friday). The next level of expansion includes the goal to expand programming hours from 10:30am - 3:00pm Monday through Friday. Additionally, work to secure a part-time Senior Services Coordinator to ensure low-to-no cost initiatives, administration, new services and volunteer support is generated.

Unrestricted Funding and Sustainability: The goal is to secure funding from the research obtained in 2013. The potential sources of revenue, which are not restricted (grant specific), will total with an

anticipated goal of \$15,000. This goal will allow the King Center to complete additional high priority projects and broaden our funding sources

GOALS AND OBJECTIVES

- Complete strategic planning and establish resource development plan.
- Seek resources to expand services commiserate with facility expansion.
- Market the Center to increase usage and promote positive awareness of programs.
- Remain a fiscally responsible organization.
- Explore collaborative relationships with other organizations to enhance programs and other services.
- Maintain comprehensive program services to youth utilizing input from residents and other human service organizations.
- Maintain quality customer service and programs to community residents.
- Coordinate efforts with other city departments in pursuing goals established by the City Council, and supported by the Board of Directors.

PERFORMANCE MEASURES

Performance Measures - MLK Center				
Indicator	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Proposed CY 2014
Building Leasing/Community Room Rental Revenue	\$7,805	\$11,719	\$12,000	\$11,250
New Grants or Contracts		1	2	2
New Program and/or Added to Existing Services		4	3	3
Membership Campaign	NA	87	110	115

DIVISION OVERVIEW

KING CENTER ADMINISTRATION

The Administration cost center oversees scheduling of the facility for public use; budget and grant monitoring; information and referrals; public relations; program review; and maintenance of the facility. Volunteer assistance is solicited to aid in the delivery of services and programs. Financial activity is recorded in the King Center Fund (211), the Activity Fund (901), and the Illinois Department of Health Services Fund (906).

SPONSORED PROGRAMS

The MLK Center, a non-profit corporation, is governed by the strategic direction set by the Board of Directors for sponsored programs. This cost center provides community development activities to residents, and is supported by local, State, Federal and private grant funds. Programs include information and referral; Teen 'REACH', SAPP (Substance Abuse Prevention Program) and TPPP (Teen Pregnancy Prevention Programming); annual community events; after school activities, life skills, and recreation; youth development; vocational training for youth and adults; computer skills training for youth, seniors, and adults; tax preparation for qualified individual and families; and social and volunteer activities for senior citizens. Financial activity is recorded in the Activity Fund (901) and the DHS Fund (906).

DEPARTMENT STAFFING

Department Staffing / Martin Luther King Center							
Staffing:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	Diff. (fte)
Director (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Office Asst. III (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Drug Abuse Prev Mgr (1)	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Teen Pregnancy Mgr (1)	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Human Services I	2.00	2.00	2.00	0.00	0.00	0.00	0.00
MLK Facility Mgr (1)	0.00	0.00	0.00	1.00	1.00	1.00	0.00
After School Driver (2)	0.00	0.00	0.00	0.69	0.69	0.65	(0.04)
After School Mgr (1)	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Human Services II (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
After School Worker (11)	0.00	0.00	0.00	3.81	3.81	3.60	(0.21)
After Schl Prgrm Asst	0.56	0.00	0.00	0.00	0.00	0.00	0.00
After School Tutor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MLK Facility Technician	0.00	0.00	0.00	0.75	0.75	0.50	(0.25)
MLK Camp Cook	0.23	0.23	0.00	0.00	0.00	0.00	0.00
MLK Camp Cook Asst	0.10	0.10	0.00	0.00	0.00	0.00	0.00
MLK Camp Counselor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MLK Youth Worker	5.04	5.04	4.76	0.00	0.00	0.00	0.00
Summer Cmp Worker (15)	0.00	0.00	0.00	1.77	1.77	2.92	1.15
Total Staffing (36)	10.93	10.37	9.76	14.02	14.02	14.67	0.65

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Martin Luther King Center							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	421,466	471,043	492,430	633,032	564,995	504,801	-20%
Supplies	44,863	46,330	38,648	53,481	31,717	32,206	-40%
Services	150,452	110,157	95,924	136,317	97,586	63,780	-53%
Other	17,871	34,312	14,435	33,152	18,303	19,404	-41%
Capital	2,955,948	332,878	15,283	-	-	-	---
Debt Service	122,550	124,400	121,075	122,750	122,750	119,250	-3%
Transfers	438,000	96,282	622,395	146,450	141,450	26,319	-82%
Contingency	100	-	80	-	-	-	---
Total Department	4,151,250	1,215,402	1,400,270	1,125,182	976,801	765,760	-32%

Total Department Expenditures by Fund / Martin Luther King Center							
Expense by Fund:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
King Center	213,433	178,986	148,070	230,474	192,287	171,595	-26%
Facility Improve	2,982,170	334,551	28,523	-	-	-	---
Gaming	-	-	121,075	122,750	122,750	-	-100%

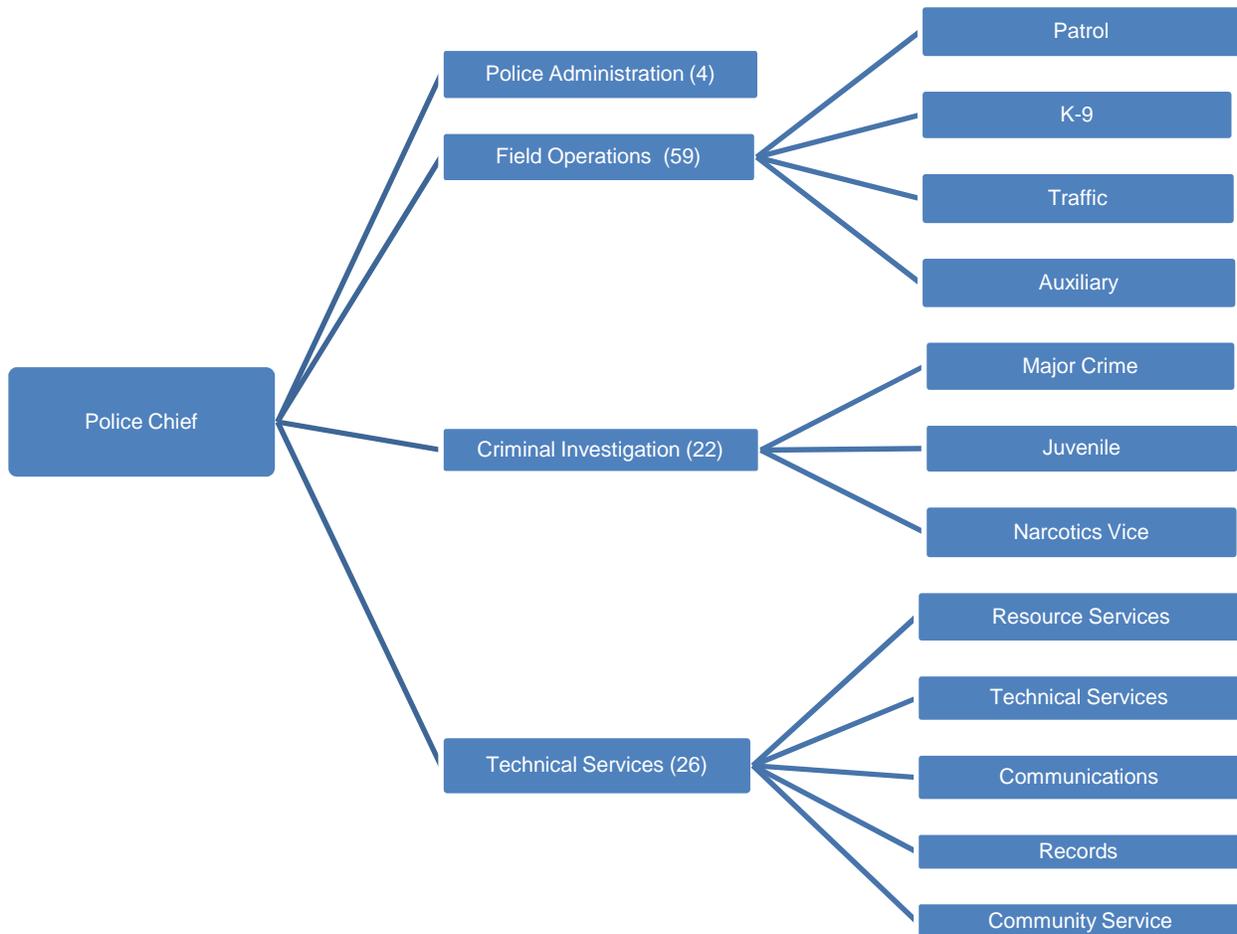
Total Department Expenditures by Fund / Martin Luther King Center

Expense by Fund:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Debt service	122,720	124,570	110,896	122,890	122,890	119,495	-3%
Activity Fund	267,738	341,579	265,494	307,869	238,497	214,748	-30%
DHS Fund	165,148	143,946	233,050	329,199	293,377	259,922	-21%
Capital Contributions	400,041	91,770	493,162	12,000	7,000	-	-100%
Total Department	4,151,250	1,215,402	1,400,270	1,125,182	976,801	765,760	-32%



ROCK ISLAND
ILLINOIS

POLICE DEPARTMENT



DEPARTMENT OVERVIEW

The Chief of Police is vested with the overall responsibility of supervising and managing the Police Department. The Chief, assisted by the Deputy Chief and Major Staff, develops and monitors internal policies and procedures to deliver public safety services to the citizens of our community.

The Department, working with the Quad Cities Federal Gang Task Force, the Department of Alcohol Tobacco and Firearms, the Quad City Metropolitan Enforcement Group, the Rock Island County State's Attorney's office, and the Iowa/Illinois Quad Cities United States Attorney's office, continues to obtain indictments for criminals involved in serious and violent crimes. Targeted special operations involving the Department's Narcotics / Vice Division and the above listed agencies will be undertaken during this fiscal year to address gang and drug activities within specific identified areas and to enhance the quality of life issues within those same neighborhoods.

Some additional programs that are instrumental in the Department's community policing efforts include: a supervisor assigned as the Community Policing Liaison, the School Resource Officer (SRO) program, the Elderly Service Officer (ESO) program, the Housing Officer program, bicycle patrol, the Law Enforcement Explorer program, and the newly created Downtown Police Unit (DPU). The Explorer program that was

established in FY 07-08 continues to grow and has reached 26 Explorers, an increase of four from the previous year. Additional emphasis will be placed on recruitment efforts for the Police Explorer Program.

ORGANIZATIONAL CHANGES

The Department is divided into Police Administration and three Divisions, Field Operations, Criminal Investigations, and Technical Services. Each Division continues to work together to enhance, expand and augment existing public safety programs with community policing and problem solving as their basis. FY 13-14 saw the creation of the Downtown Police Unit (DPU), whose function is to specifically address the concerns of the Central Business District and surrounding areas. Working closely with the downtown businesses, this unit is currently comprised of a supervisor and four officers who work various hours as determined by the needs of the downtown. The DPU has been well received and has increased the level of service to a significant aspect of the City, its citizens, businesses, and visitors.

STAFFING CHANGES

We are currently at 111 employees with one command officer off on extended leave. We anticipate his retirement in spring of 2014, which will return us to our normal operating strength of 110 employees.

PROGRAM CHANGES

Building on the successes of the new Downtown Police Unit (DPU) and the Crime Suppression Unit (CSU) created during the 12/13 budget year, these two units will be combined to more effectively address the public's needs city-wide. Beginning January 1st, 2014, both units will maintain their respective areas of responsibility, but will also work in conjunction with one another, focusing their efforts during hours and in locations as needed.

CAPITAL EXPENDITURES

Through the CIP request, the department has requested \$1,000,000 to upgrade our antiquated communications system from UHF/VHF to 800 MHz, however the cost will be spread out over three years with \$250,000 budgeted for the first year. The implementation of the 800 MHz radio system will allow for the interoperability between Rock Island and other area departments/municipalities.

The department continues to participate in all aspects of the on-going new police facility construction project. The remainder of this project will span this budget year and the next with \$7,719,901 budgeted for construction costs for the first year and \$9,099 budgeted for taxes.

GRANTS

Bullet Proof Vest Partnership Grant – This grant has been steady over the years with the department receiving funds to help pay half of the cost for the new bulletproof vests purchased each year. The amount fluctuates on the number of vests that we need to replace and the grant period runs from October to June each year.

Illinois Training Reimbursement – This funding is what is returned to us once an officer completes the basic training course. We utilize both the Illinois State Police Training Academy as well as the Police Training Institute.

Sustained Traffic Enforcement Program (STEP) – The Step Grant is through the State of Illinois and concentrates on occupant protection, and alcohol related traffic offenses. This grant has decreased some over the past several years. The department annually applies for this grant, however, as it runs from October to June, if the grant will be received and how much will be received is unknown at this time.

Tobacco Grant – The Tobacco grant is funded by the Illinois Liquor Control Commission and is based off of the number of businesses within the City selling tobacco products. We then conduct several

compliance checks throughout the year. The department annually applies for this grant, however, as it runs from August to May, if the grant will be received and how much will be received is unknown at this time.

Byrne Justice Assistance Grant (JAG) Program – The JAG grant is through the U.S Department of Justice and we currently apply for it with Moline Police Department and Rock Island County Sheriff's Department. This grant is based off of crime statistics and has decreased steadily over the past couple of years. The department annually applies for this grant, however, as it runs from October to September, if the grant will be received and how much will be received is unknown at this time.

MISSION STATEMENT

The Rock Island Police Department is committed to enhancing the quality of life in our community by working with the citizens to enforce laws, solve problems, build partnerships, and protect individual rights. We hold in great regard the trust our community bestows upon us and we take personal responsibility in nurturing and promoting that trust. Our members will always strive to set a positive example in the community by maintaining our own high ethical values.

ACCOMPLISHMENTS

1. The Downtown Police Unit was created during the 13/14 fiscal year to focus on concerns of the downtown and surrounding areas. This is part of a continued pro-active effort to work closely with the downtown residents, businesses, and visitors and to provide a safe, environment for people to live, shop, and work.
2. The department has completed the on-site review for Tier II of the Illinois Association of Chiefs of Police accreditation process with a recommendation for Tier II accreditation status being made by the assessors. The Department awaits official accreditation status pending the approval of the IACP at their next scheduled meeting.
3. When comparing Part I UCR Offenses from 2012 vs. 2013, overall crime is down 10%, while Part I Violent Crime is down 3%. Part I UCR Offenses include Murder - Manslaughter, Criminal Sexual Assault, Robbery - Attempted Robbery, Aggravated Assault, Burglaries, Thefts, Motor Vehicle Thefts, and Arson. Part I Violent Offenses include the crimes of Murder-Manslaughter, Criminal Sexual Assault, and Aggravated Assault.

GOALS AND OBJECTIVES

1. Reduce Part I and Violent crime as reported in the Illinois Uniform Crime Report (UCR).
2. Continue to enhance community policing initiatives by developing additional community policing and crime prevention programs.
3. Citizen fear of crime often exceeds the actual risk of being victimized. The Department will be working to develop a strategy to address the perceived crime vs. real crime.
4. To identify training needs for personnel and continue to remain compliant with the National Incident Management System (NIMS) requirements.
5. Provide timely investigations of criminal incidents and professional response to internal and external complaints.
6. Provide timely investigations of liquor license applications and liquor ordinance violations.
7. Provide support to the District, especially during special events that affect business owners and citizens of the community.
8. Enhance the role of the Traffic Division in the investigation of serious traffic accidents and in the enforcement of traffic laws. Identify & train additional traffic crash re-constructionist.
9. Increase the use of Bike and Foot Patrols to enhance our Community Policing efforts.
10. Draft recommendations for better engaging business, consider meetings, inviting input, and social media engagement.
11. Continue / Enhance support for the Explorer program.
12. Continue to provide an officer and / or supervisor for local Block Club meetings, which will allow us to work more hand in hand with the citizens enhancing our Community Policing efforts.

13. Continue to promote the ride-along program.
14. Continue to support the merger of the Crime Suppression Unit (CSU) and Downtown Police Unit (DPU) with their focus on enhancing police service to the District and suppressing violent crime while pro-actively addressing emerging crime trends.
15. Continue to support the ESO program to the fullest potential although State funding for this program has ceased.
16. Implement an 800 MHz radio system
17. Enhance the Police Department's response to crimes of Domestic Violence.
18. Develop a social media program for the Police Department

PERFORMANCE MEASURES

Performance Measures - Police				
Indicator	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Proposed CY 2014
Number of offenses reported	3108	2876	2661	1996
Number of Speakers Bureau events	90	83	84	63
Number of downtown district calls for service	2920	2815	2714	1962
Number of downtown district arrests	721	709	697	513
Accreditation standards met	0	71	111	142

DIVISION OVERVIEW

POLICE ADMINISTRATION

The Office of the Chief of Police includes the Chief, the Deputy Chief, the agent in the Office of Professional Standards, and the Chief's secretary. The Chief's office is responsible for the overall management and supervision of all personnel. The Office of Professional Standards is responsible for the investigation or review of all citizen or internal complaints, alcoholic beverage investigations, investigation of miscellaneous license applications and the preparation of operation orders. The agent assigned to the Office of Professional Standards reports directly to the Chief of Police. The office of the Chief of Police also oversees research, planning and budgeting.

PATROL

Field Operations, commonly referred to as the Patrol or Uniform Division, is the essence of the police mission, these uniformed officers are the primary instrument through which the police mission is accomplished. The Patrol Officers are responsible for preserving the peace, responding to calls for service, conducting preliminary investigations, traffic control, accident investigations, crime prevention and court appearances to provide testimony in the prosecution of cases. Currently, there are 48 patrol officers assigned to patrol. Additionally, Field Operations encompasses two specialty units, the Crime Suppression Unit (CSU) and the Downtown Police Unit (DPU). These two units have one supervisor and 8 officers.

MAJOR CRIME

The focus of this division is the follow-up investigation of part I and part II offenses, including drug and gang related crimes. One detective is assigned as liaison with A.T.F. to prosecute persons in conjunction with the U.S. Attorney's Office. As part of the continued community policing efforts, this division provides speakers to citizen groups and civic organizations and gives informative talks on a variety of topics that fall under the scope of criminal investigations. Furthermore, this division works closely with Field Operations to conduct pro-active, preventive activities to address neighborhood concerns. One

Lieutenant, one Sergeant, seven Detectives, one Police Criminalist, and one Office Assistant III staff this cost center.

NARCOTICS/VICE

The focus of this division is to concentrate efforts on drug trafficking, vice activity, and related illegal activity. One Lieutenant, one Sergeant and four Officers staff this cost center. The Sergeant and two Officers are assigned to the Department's Narcotics/Vice Division, one Officer is assigned to the Metropolitan Enforcement Group (MEG) and one Officer assigned to the Federal Gang Task Force. The focus of this division is to concentrate efforts on drug trafficking, vice activity, and related illegal activity.

JUVENILE INVESTIGATION

The focus of this cost center is deterring juveniles from a career in crime. Early detection and counseling may prevent many young people from maintaining a harmful lifestyle. Both the High School Liaison Officer program and the School Resource Officer (SRO) are included in this division. Additionally, this division conducts the follow-up investigations on juvenile crime. One Lieutenant, one Sergeant, four Detectives, one Officer, and one Office Assistant III staff this cost center.

COMMUNITY SERVICES

This cost center is staffed by the Animal Control Officer and the Abandoned Vehicles Officer, both civilian positions. The Animal Control Officer is responsible for controlling the animal population (stray dogs and cats) by insuring that dogs and cats are properly licensed and have received mandatory vaccinations, as well as picking up stray dogs, and cats, and processing animal complaints. The Abandoned Vehicle Officer is responsible for removing derelict vehicles from public and private property as required by city ordinances and state statutes as well as monitoring the contracted towing services. Processing of abandoned vehicles continues to be a high priority for all departments in police, but it is the primary responsibility of Community Services. The Animal Control officer has also been cross-trained in abandoned vehicle procedures and assists in processing abandoned vehicles.

RESOURCE SERVICES

This cost center includes the Court Liaison for the department and the Training Division. The Court Liaison is responsible for coordinating and scheduling officers for misdemeanor and felony criminal court, traffic court, and serves as a liaison between the court, State's Attorney's office, MUNICES (Administrative Hearing Officer) and the Police Department. Another responsibility is tracking alcohol related traffic cases, reimbursement from DUI cases, and C.O.R.A. tows. The Training Division coordinates academy training and in-service training and is responsible for continually monitoring the needs of the department and staying up-to-date on changes needed in training programs.

COMMUNICATIONS

This cost center is responsible for receiving, monitoring, transmitting and relaying calls for emergency services to appropriate public safety agencies. It is staffed by civilian employees, including one supervisor and twelve telecommunicators. The communications center operates equipment which includes emergency and non-emergency telephones and multiple radios. It also maintains computerized records of all communication transactions. This cost center obtains and processes confidential records and related information used in criminal investigations and the everyday inquiries by patrol officers. Services also provided by the RICOMM supervisor include the repair and maintenance of the police department's portable radios and the collection and processing of records requested for release under the Freedom of Information Act. The Communications Center processes and provides the appropriate response for various requests for service that are received by radio and telephone for both the Police and Fire departments. 911 calls have remained very consistent over the past several years.

TECHNICAL SERVICES

This cost center is responsible for custody of all evidence obtained by the department. This involves the storage, retrieval, return, destruction or auction of evidence and property when appropriate. Additional evidence storage space has been developed in conjunction with Public Works. This cost center also includes the processing of state mandated records as required for compliance with state statutes. This includes various records and reports associated with arrests. The Technical Services division is responsible for processing arrest documents, fingerprint documents, and booking photographs (not processed through Central Booking).

RECORDS

This cost center is responsible for the management of records for the entire department and the assistance of citizens contacting the front desk either in person or by telephone. Duties involve receiving reports by telephone and entering them into the computerized records management system. This cost center is also responsible for maintaining a central repository of reports received from the reception desk and police officers, as well as the microfilming of documents and the filing of reports. The Records division is responsible for managing requests for various reports from outside sources and members of the department. This cost center is also responsible for the computerized Records Management System. The digital conversion of police reports using Adobe PDF has reduced the number of images microfilmed and the need for volunteers to assist in this area. The three (3) Police Customer Service Assistants who work the front desk of the police department are also included in this cost center.

POLICE & FIRE COMMISSION

The Police and Fire Commission is composed of three members appointed by the Mayor and confirmed by the City Council. The commission is established under state statute and city ordinance and is regulated by a set of guidelines developed by statute and rules developed by the local commissioners. The Board of Fire and Police Commissioners are responsible for the screening, hiring, and promoting of police officers and fire fighters. The overall objective of the Board of Fire and Police Commission is to oversee examinations for membership in the fire and police departments and, in conjunction with the chiefs of each department, make promotions within the departments. The Board also reviews charges brought against any fire fighter or police officer of the City and determines what punishment is appropriate when charges are proven. The Board functions as an appeal board to review any appeals of suspensions imposed by the chief of either the fire or police departments.

DEPARTMENT STAFFING

Department Staffing / Police							
Staffing:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	Diff. (fte)
Chief (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Deputy Chief (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Captain	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lieutenant (7)	6.00	6.00	6.00	7.00	7.00	6.05	(0.95)
Sergeant (10)	10.00	10.00	10.00	10.00	10.00	10.00	0.00
Detective (11)	11.00	11.00	11.00	11.00	11.00	11.00	0.00
Officer (54)	54.00	54.00	54.00	54.00	54.00	54.00	0.00
Admin. Secretary (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00

Department Staffing / Police

Staffing:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	Diff. (fte)
Comm. Supervisor (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Telecom (12)	12.00	12.00	12.00	12.00	12.00	12.00	0.00
Property Cust. (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Pol. Criminalist (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Off. Assistant III (2)	3.00	3.00	2.00	2.00	2.00	2.00	0.00
Booking Cust. (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Off. Assistant II (2)	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Cust. Svc. Asst. (3)	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Comm. Serv. Off. (2)	3.00	3.00	2.00	2.00	2.00	2.00	0.00
Court Liaison (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total Staffing (111)	112.00	112.00	110.00	111.00	111.00	110.05	(0.95)

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Police

Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	8,612,432	10,469,843	10,303,679	11,387,401	10,236,205	9,131,209	-20%
Supplies	84,250	97,372	108,742	154,344	123,920	122,052	-21%
Services	1,187,807	1,194,258	1,230,769	1,450,723	1,247,562	1,088,941	-25%
Other	9,053	13,172	23,551	18,569	13,438	28,312	52%
Capital	165,639	93,702	17,761	3,554,650	1,258,810	7,969,901	124%
Debt Service	-	9,770	102,562	-	104,214	673,491	NEW
Transfers	76,000	312,637	157,477	-	10,084	673,491	NEW
Contingency	5	15	60	-	-	-	---
Total Department	10,135,186	12,190,769	11,944,601	16,565,687	12,994,233	19,687,397	19%

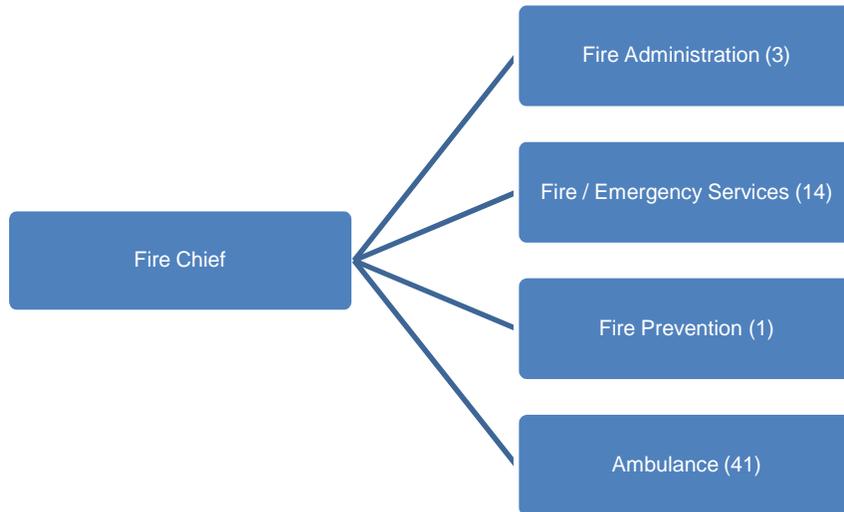
Total Department Expenditures by Fund / Police

Expense by Fund:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
General Fund	9,801,212	11,542,303	11,513,377	12,456,737	11,232,136	10,065,514	-19%
Riverboat Gaming	-	4,987	-	-	-	673,491	NEW
State Drug	183,447	291,278	207,197	299,469	170,372	245,577	-18%
DUI Fine Law	8,424	1,928	9,901	16,255	7,294	16,475	1%
Court Supervision	28,673	19,701	34,594	48,543	43,499	-	-100%
Crime Laboratory	-	13,280	(114)	-	-	-	---
US Dept of Justice	36,747	39,009	29,026	25,908	25,908	-	-100%
Federal Drug	18,000	18,000	18,000	18,000	12,000	13,500	-25%

Total Department Expenditures by Fund / Police

Expense by Fund:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Honor Guard	12,000	75,087	1,870	-	-	-	---
DARE	1,048	893	792	9,390	391	4,685	-50%
Police Contribution	-	6,032	12,629	9,245	8,785	15,109	63%
Elderly Service	21,635	18,501	4,245	679	20	100	-85%
Auxiliary	12,000	75,000	6,899	3,000	-	-	-100%
ESO Christmas	12,000	75,000	3,623	-	-	-	---
Cap Improvement	-	9,770	102,562	3,678,461	1,493,145	7,979,000	117%
Debt Service	-	-	-	-	683	673,946	NEW
Total Department	10,135,186	12,190,769	11,944,601	16,565,687	12,994,233	19,687,397	19%

FIRE DEPARTMENT



DEPARTMENT OVERVIEW

The Fire Department provides for the safety of the citizens and visitors to the City as well as fire protection of property valued at over one billion dollars. The department is divided into four areas of responsibilities that include the daily administration of the department, fire/emergency response services, EMS Operations which include; Advanced Life Support (ALS) first-response and ambulance transport, Hazardous Materials response and Technical Rescue response, and finally, Fire Prevention - which includes fire investigations, inspections and public education.

ORGANIZATIONAL STRUCTURE

The department activities are defined in 13 cost centers organized into 4 divisions: Fire Department Administration, Emergency Services, Fire Prevention, and Ambulance. The Fire Chief or designated supervisor oversees each division. The department has 59 full time employees. The various activities for Fire Department are reported within 4 funds.

STAFFING CHANGES

Staffing will remain the same with 58 sworn & 1 civilian – 59 FTE's. Severance figures are for 2 potential retirees

PROGRAM CHANGES

New Heart Monitor for SW Fire Station E-32, due to time and distance from ALS Transport. Replacing AED with cardiac monitor that can perform additional functions without 12 lead capabilities per Medical Control guidelines.

Increase ambulance fees for Treat & Non Transport from \$100.00 to \$200.00 & Mileage from \$9.30 to \$14.00.

Changed territory response, with smaller apparatus to save fuel and maintenance to fire department fleet.

New Pierce 105' Ladder Truck placed in operation at Central Fire Station.

Review the Lights & Siren Program at RIHS, possible elimination of this program.

CAPITAL EXPENDITURES

There are three capital expenditures included in the Fire Department budget for CY 2014:

- Central Fire Station: Architecture & Engineering study for New HVAC System
- New 800 MHz Radio and Communication System
- New generators at Fire Stations 2, 3, & 4 – Completion date of June 2014

USE OF GAMING FUNDS

Gaming funds will be utilized ref. the new Zoll Heart Monitor for Paramedic Pumper at the SW fire station # 2.

MISSION STATEMENT

Through a dedicated, professional workforce, the Rock Island Fire Department strives to provide for personal and economic security to the community it serves. Through the delivery of services and programs, the Department protects life and property in the community from the adverse effects of fire, medical, environmental, and other emergencies, both natural and man-made. They give the highest level of service possible with the level of resources provided to the Department, in the most efficient and cost effective manner possible.

ACCOMPLISHMENTS

- New Roof installed at Fire Station # 2
- Purchased (3) Zoll Heart Monitors with 12 lead capability
- Installed new energy efficient windows at Fire Station # 3
- New exterior diesel generator installed at Central Fire Station
- Purchased new 105' Aerial Ladder from Pierce Manufacturing
- Installed new speaker system at Central Fire Station for 911 dispatch
- New sections of parking lot concrete at Central Fire Station replaced

GOALS AND OBJECTIVES

- Provide competent, timely, professional response to calls for fire suppression, emergency medical service, technical rescue situations, and hazardous materials incidents.
- Develop and implement fire prevention and public education programs to increase public awareness, address hazardous situations and enhance fire safety in the home, schools, and workplace.
- Investigate cause and origin of all fires, while aggressively investigating and prosecuting those responsible for arson fires.
- Promote a positive and professional image through continued cooperative efforts with our neighboring departments, regional special operations teams and State training and response assets.
- Provide Advanced Life Support (ALS) first response and ALS ambulance transport to the citizens and visitors in our community.
- Continue cooperative planning, training and exercising of our area's disaster response plans, while incorporating the concepts mandated by the National Incident Management System (NIMS).

PERFORMANCE MEASURES

Performance Measures - Fire				
Indicator	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Proposed CY2014
Authorized Personnel	59	59	59	59
Number of Fire Alarms	1,525	1,543	1,570	1,125

Performance Measures - Fire

Indicator	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Proposed CY2014
Number of EMS Alarms	4,666	4,516	4,600	3,450
Fire Insurance Rating	4	4	4	4
Avg. Number of Personnel Responding	7.47	7.5	7.5	7.50
Avg. Man Hours Per Alarm	2.32	2.69	2.7	2.80
Fire Inspections	1,558	1,570	1,580	1,480
Violations Written	139	150	150	350
Training Hours	8981	8228	8500	8,250

DIVISION OVERVIEW

FIRE ADMINISTRATION

The Fire Chief is responsible for the daily operation of the department as well as policy decisions. The Administration Division is responsible for all personnel, payroll, budget, department labor negotiation activities, personnel training, and maintenance of buildings and grounds.

FIRE / EMERGENCY SERVICES

The Assistant Fire Chief is responsible for the daily operation of the Fire/Emergency Division as well as continued education and training of firefighting personnel. This division includes three battalions, each supervised by a Battalion Chief. The officers and firefighters on each battalion staff four fire stations, which house four fire engines, two ambulances, one light rescue vehicle and one command car. The Division provides for a continued efficient and effective workforce responding to structure/vehicle fires, technical rescue, hazardous materials response and other special operations type incidents, man-made or natural.

FIRE PREVENTION

The Fire Prevention Division is under the direction of the Fire Marshal, Greg Marty, who was promoted on 01/21/2013. He is responsible for enforcement of life safety codes, investigating the cause of all fires, and aggressively pursuing the prosecution of person(s) responsible for arson fires. Responsibilities also include providing fire and safety education to residents, schools and service organizations. Included in this programming is the "Lights & Sirens" curriculum at Rock Island High School. Emphasis is placed on pro-active fire prevention education of building owners and occupants during fire inspections. The Hazardous Material Permit ordinance is administered through the Fire Marshal's office.

AMBULANCE

The Ambulance/EMS Division provides Advanced Life Support (ALS) first response as well as paramedic level treatment and transport to the residents of Rock Island and its visitors. Advanced life support services (Paramedic) are provided to the community by 53 paramedics with the assistance of 5 EMT's. New for FY 13-14 will be the purchase of (3) new heart monitors with the capability to perform a 12 lead EKG along with Capnography for cardiac patients. Maintenance of certifications and training for EMS, HazMat and TRT team personnel are managed through the office of the Assistant Fire Chief and EMS Coordinator.

DEPARTMENT STAFFING

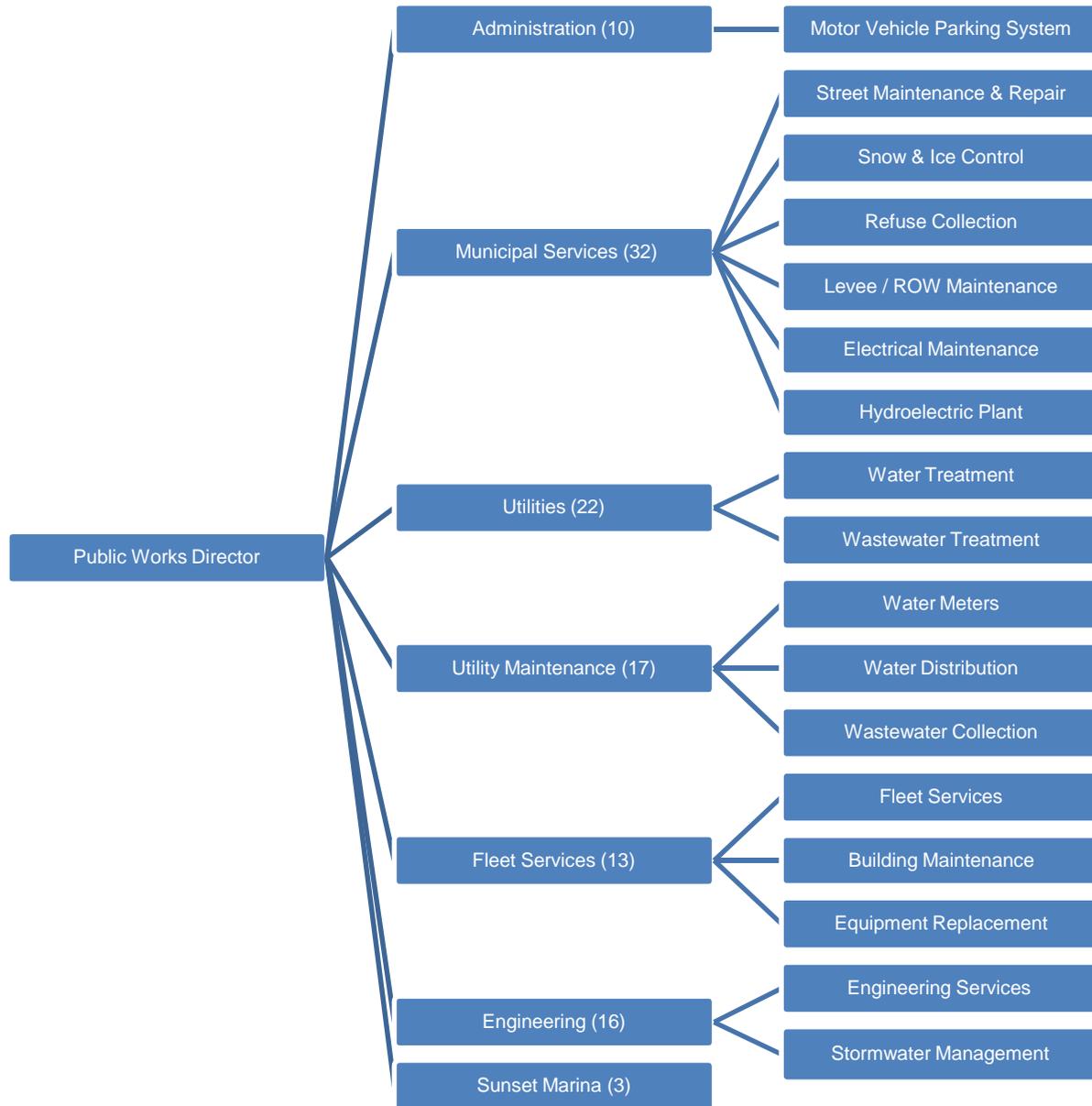
Department Staffing / Fire							
Staffing:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	Diff. (fte)
Fire Chief (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Chief (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Fire Marshal (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Battalion Chief (3)	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Captain (4)	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Lieutenant (8)	11.00	8.00	8.00	8.00	8.00	8.00	0.00
EMS Coordinator (1)	1.00	0.35	1.00	1.00	1.00	1.00	0.00
Firefighter (39)	38.00	40.00	39.00	39.00	39.00	39.00	0.00
Admin. Secretary (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total Staffing (59)	61.00	59.35	59.00	59.00	59.00	59.00	0.00

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Fire							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	4,623,685	6,644,770	6,780,020	7,011,497	6,344,432	6,024,754	-14%
Supplies	177,856	206,475	158,548	188,560	160,903	197,911	5%
Services	626,214	703,529	759,412	877,236	749,029	607,573	-31%
Other	7,628	8,109	8,080	10,428	7,417	10,325	-1%
Capital	25,018	-	4,256	239,103	124,715	34,000	-86%
Transfers	93,950	46,248	57,215	-	-	15,000	NEW
Contingency	1,662,725	1,682,074	1,717,580	1,675,000	1,548,546	1,260,000	-25%
Total Department	7,217,076	9,291,205	9,485,111	10,001,824	8,935,042	8,149,563	-19%

Total Department Expenditures by Fund / Fire							
Expense by Fund:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
General Fund	7,075,342	9,223,695	9,390,519	9,817,874	8,864,307	8,017,947	-18%
Foreign Fire Tax	47,784	21,262	33,121	40,000	26,135	116,616	192%
Riverboat Gaming	93,950	46,248	57,215	-	-	15,000	NEW
Capital Imp.	-	-	4,256	143,950	44,600	-	-100%
Total Department	7,217,076	9,291,205	9,485,111	10,001,824	8,935,042	8,149,563	-19%

PUBLIC WORKS DEPARTMENT



DEPARTMENT OVERVIEW

The Public Works Department provides utilities and services that support the quality of life in Rock Island. The major activities include drinking water production and distribution, wastewater collection and treatment, traffic signal and street light maintenance, residential refuse and yard waste collection, recycling, street maintenance, snow removal, the Motor Vehicle Parking System, stormwater management, electricity production from the hydroelectric plant and the Sunset Marina. The department also provides internal services for other departments such as fleet services, building maintenance and engineering services.

ORGANIZATIONAL STRUCTURE

The department activities are defined in 18 cost centers organized into 7 divisions: Public Works Administration, Municipal Services, Utilities, Utility Maintenance, Fleet Services, Engineering, and Sunset Marina. The Public Works Director or a division manager oversees each division. The department has 110 full time employees plus several engineering interns and numerous contract workers during the prime construction and maintenance season.

STAFFING CHANGES

The CY 2014 Public Works budget reflects a recent reorganization. As a result, the payroll allocations changed for some funds/cost centers. Highlights of the reorganization include:

- Electrical Maintenance and Hydroplant Operations moved from the Fleet Services Division to the Municipal Services Division.
- Responsibility for the Marina maintenance operations, including the Marina maintenance staff, transferred from the Fleet Services Division to the Marina Manager putting one manager in charge of all Marina operations.
- The part-time Stormwater Engineer position was eliminated. The duties and responsibilities of that position were transferred to the Assistant City Engineer position which was previously vacant.
- Stormwater permitting and inspections was transferred from the Municipal Services Division to the Engineering Division.
- Geographic Information Systems (GIS) was moved from the Municipal Services Division to the Engineering Division.
- Two full-time positions were eliminated:
 - Office Assistant III. A reorganization of duties among the Office Assistant positions resulted in efficiencies that made this position unnecessary.
 - Maintenance Crew Leader. The number of Crew Leaders at Municipal Services was reduced from three to two. The Municipal Services workforce is smaller than it was two decades ago and three crew leaders are no longer needed. As the workforce declined the crew leaders performed more administrative work and less actual "crew leading." The addition of the Electrical Division to Municipal Services allowed that supervisor to absorb some of that administrative work.
- One full time position was created. The Automotive Parts Assistant was converted from a long-time contract position to a full time city position. The duties and responsibilities remain the same.

PROGRAM CHANGES

Two operational changes are included in the CY 2014 budget. The changes are cost neutral.

1. The elimination of the in-house microsurfacing program.
2. The addition of an asphalt street recycling pilot program.

The labor, material, and equipment costs from the microsurfacing program will be transferred to other general fund maintenance projects. The 1,600 labor hours will transfer to concrete street maintenance and will add approximately 800 square yards to the concrete patching program. \$8,250 of the material costs will transfer to concrete street maintenance supplies.

The remaining \$160,671 of material and equipment costs will transfer to the asphalt street recycling pilot program. The program will also include \$145,000 of gaming funds: \$73,000 from concrete patching (program reduced from \$570,000 to \$497,000) and \$72,000 from asphalt patching (program reduced from \$167,000 to \$95,000.)

No other changes are anticipated to general fund operations and maintenance.

CAPITAL EXPENDITURES

The following non-gaming capital projects are proposed for CY 2014:

23rd Street Reconstruction: 10th to 12th Avenue
9th Street Resurfacing: 31st Ave to Blackhawk Road
LTCP - Completion of the WWTP expansion
LTCP - 6th Avenue Relief Sewer, 5th to 24th Street
LTCP - Farmall Storage Tank, 5th Avenue & 40th Street
Neighborhood Water Improvements: 13th Street & 5th Ave (PD Station)
14th Avenue Tower Rehabilitation
Sanitary Sewer Replacement, between 21st/22nd Street & 10th/12th Avenues

USE OF GAMING FUNDS

The following gaming projects are proposed for CY 2014:

7 Avenue Resurfacing: 30th to 38th Street
8 Ave Resurfacing: 42nd to 46th Streets
9 Ave Resurfacing: 44½ to 46th Streets
Shady Brook, Phase 1 Resurfacing (7th Street West, 8th Street West, 82nd Avenue West)
Council Chamber Window Treatments
Street Maintenance (Contract Street and ROW maintenance, seasonal contract employees)
GIS Aerial Photography
50/50 Sidewalk, Curb, and Tree Program
Ridgewood Sustainable Business Park
Engineering Services for future street resurfacing/reconstruction projects

GRANTS

Ike Grant (#08-354083) in the amount of \$750,000 is for the design of the 6th Avenue Relief Sewer. The majority of the grant (\$731,250) is included in the proposed budget (506-619346-56501-2688256).

Solid Waste Assistance Grant (SWAG) from the RI County Waste Management Agency in the amount of \$29,264 to fund a portion of the cost of solid waste services. \$14,632 will be received in CY 2014. The grant is shown in the proposed budget (101-616331-53704-0000515). This is an annual grant as long as RICWMA has funds for the program.

MISSION STATEMENT

The Public Works Department is responsible for the cost-effective operation, maintenance, and construction of the public infrastructure of Rock Island and the provision of basic municipal services such as refuse and yard waste collection and snow removal.

ACCOMPLISHMENTS

2013 was a busy year for the Public Works Department. Typically after snow season the maintenance programs kick into high gear in April. This year programs were slow to get started due to Mississippi River flooding in April. The flooding never seemed to go away this year as the Mississippi River exceeded flood stage again in May, and then in June, giving us three floods for the year. Additionally, in

June the City experienced a windstorm that swept through part of the City damaging hundreds of trees and resulting in 3-4 weeks of cleanup. Over 2,400 man hours were diverted from normal operations to the flooding and windstorm events.

Although it was slow to get started there was a busy maintenance and construction season. On the maintenance side the street and utilities divisions performed their annual maintenance of city infrastructure including patching streets, grading alleys, replacing signs, repairing catch basins and manholes, and other routine maintenance. The engineering division managed numerous maintenance projects including sealcoating, brick street repair, asphalt patching, and crack and joint sealing. By far the largest project, at \$575,000, was the full depth concrete patching program. Under this program bad sections of concrete are replaced all the way to the base material. In the Southwest work was completed on the Parkway (HWY 92) between 14th Street West and Ridgewood Road. The intersections at 14th Street West and Ridgewood Road were repaired in previous years. The program will continue along the Parkway to the west in subsequent years. The in-town patching continued on 38th street from 28th Avenue to 22nd Avenue. The 38th street project began two years ago at Blackhawk Road and has continued to move north each subsequent year. In 2014 that project is expected to wrap up with repairs completed all the way to 18th Avenue.

The engineering division also managed four major street reconstruction projects. A much need reconstruction was done on 5th Street from 18th Avenue to 25th Avenue. In addition to servicing many residential properties, that section of street services several businesses including Haynes trucking, Ti-City Heat Treat, and The Bedding Group. The new street and sidewalk provided a significant enhancement to the neighborhood. Three residential street projects were also initiated. 37th Avenue from 30th Street to 32nd Street and 20th Avenue from 32nd Street to 34th Street, behind Washington Jr. High, were completed. Those projects included sidewalk work in addition to the street improvements. The last project was 23rd Avenue from 12th Street to 17th Street which is on the north side of Rock Island High School. This is a two year project and efforts this year were concentrated on the section from 12th to 14th Streets. In addition to the sidewalk and street repair, this section involved the replacement of all underground utilities (water, sewer, stormwater.) The remaining section from 14th to 17th Streets is scheduled to be completed in 2014.

Work on the Long Term Control Plan (LTCP) continues to progress. The largest portion of the project, the Wet Weather Treatment Plant (WWTP) is nearing completion. Three of the large wet weather pumps are on site and the remaining three pumps are scheduled for delivery in February. The facility is expected to be fully operational this summer. There are six remaining components to the plan: the 6th Avenue Relief Sewer, the Farmall Storage Tank, Blackhawk Lift Station Improvements, Outfall #7 Relocation (17th Street near the Rock Island Fitness and Activity Center), Combined Sewer Separation (26th to 30th Street, 5th to 9th Avenue), and System Control Improvements. The relief sewer and storage basin projects are scheduled to begin work in 2014. The entire project is scheduled for completion in 2018.

GOALS AND OBJECTIVES

The primary goals and objects of the Public Works Department are:

- Reliable and environmentally sound water and wastewater utilities
- Cost effectively maintain the City's fleet, traffic signal lights, and street lights
- Clear all City streets within 48 hours after the end of every snow storm
- Provide timely, cost-effective maintenance of the public street system
- Complete the annual construction program within budget and on schedule
- Provide cost-effective, reliable solid waste collection and disposal services

The goals of the Public Works Department reflect a day-to-day commitment to providing high quality utilities and services to Rock Island residents and developing effective plans to meet future public works challenges.

Performance Measures - Public Works

Indicator	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Proposed CY 2014
Refuse (tons)	14,858	15,085	15,500	11,625
Recycling (tons)	970	972	923	720
Calls for Service	6,695	7,139	9,500	7,300
Main Breaks	76	116	100	50
Water Treated (million gallons per day)	5.7	5.3	5.2	5.4
Wastewater Treated million gallons per day)	9.4	7.47	8.75	15
Street Resurfacing Feet)	5,767	6,678	0	7,000
Street Reconstruction (feet)	5,570	4,246	9,028	3,000
Concrete Patching (square yards)	7,908	7,507	5,000	6,300
Asphalt Patching (square yards)	7,655	7,425	10,204	8,800

DIVISION OVERVIEW

PUBLIC WORKS ADMINISTRATION

This division is responsible for providing all department clerical, administrative and planning functions plus direct oversight of the motor vehicle parking system. The work is performed under the direction of the Public Works Director. The division has 10 full time employees. The major planning goals of the division include preparation of the annual department operating budget.

MUNICIPAL SERVICES DIVISION

This division is responsible for providing several high profile services such as street maintenance, snow removal, refuse collection, yard waste collection, recycling, Mississippi River flood protection and public right-of-way maintenance. Traffic signal lights, street lights, the Rock Island Hydroelectric Plant, and radio systems are also part of this division. The division has 32 full time employees plus several seasonal workers during the construction season. The Municipal Services Superintendent oversees division activities.

UTILITIES DIVISION

22 full time employees are assigned to the Utilities Division. They are responsible for the operation and maintenance of two wastewater treatment plants and the water treatment plant. The Utilities Superintendent oversees the division operations.

UTILITY MAINTENANCE DIVISION

The Utility Maintenance Division provides a sound fire protection system (fire hydrants) for use by the Rock Island Fire Department, conducts periodic readings of water meters at every customer location, and provides emergency repairs of the water distribution system and the wastewater collection system. This division has 17 full time employees plus several seasonal workers. The Utilities Maintenance Supervisor oversees the division operations.

FLEET SERVICES DIVISION

This division has 13 full time employees who are responsible for maintenance of the City fleet. The division also provides contract fleet maintenance services for several nearby government agencies. The Fleet Services Director manages the work of this division in addition to managing the building maintenance division.

ENGINEERING DIVISION

The City Engineer oversees the work of 13 full time employees plus 3 part time Engineering Interns in this division. The Engineering Division provides a full range of survey, preliminary planning, design, construction observation and project management services for capital improvements and major contract maintenance programs. In addition, the operation of the Geographic Information System (GIS) and stormwater management is part the division activities.

SUNSET MARINA

The Sunset Marina Manager oversees the day-to-day maintenance of the marina and customer services such as slip rental and a fueling dock. This division has 3 full time employees and several seasonal employees during the peak boating season.

DEPARTMENT STAFFING

Department Staffing / Public Works							
Staffing:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	Diff. (fte)
Public Works Director (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
City Engineer (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Fleet Serv Director (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Utilities Supt (1)	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Assist City Engineer (3)	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Electric Maint Supv (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Street Maint Supv (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Utilities Maint Supv (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Municipal Serv Supt (1)	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Water Dist Supv	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WWater Treat Supv (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Water Treat Supv (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Chemist (2)	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Engineering Tech II (3)	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Engineering Tech I (4)	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Asst to the PW Dir (2)	3.00	3.00	2.00	2.00	2.00	2.00	0.00
Laboratory Tech (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Lead Auto Mechanic (1)	2.00	2.00	1.00	1.00	1.00	1.00	0.00
Lead Electrician	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Maint Crew Leader (3)	4.00	4.00	4.00	4.00	3.00	3.00	(1.00)
Maint Electrician (2)	1.00	1.00	2.00	2.00	2.00	2.00	0.00
Maint Mechanic (3)	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Auto Mechanic II (5)	4.00	4.00	5.00	5.00	5.00	5.00	0.00
Auto Body Mechanic (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Building Maint Eng (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Equipment Operator (10)	9.00	9.00	9.00	9.00	9.00	10.00	1.00
Refuse Collector (7)	7.00	7.00	7.00	7.00	7.00	7.00	0.00

Department Staffing / Public Works							
Staffing:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	Diff. (fte)
Maint Worker II (4)	6.00	6.00	5.00	5.00	5.00	4.00	(1.00)
Marina Yard Worker (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
WW Treat Operator (5)	7.00	7.00	5.00	5.00	5.00	5.00	0.00
Sludge Treat. Oper. (2)	0.00	0.00	2.00	2.00	2.00	2.00	0.00
Water Treat Operator (6)	6.00	6.00	6.00	6.00	6.00	6.00	0.00
Maint Worker I (14)	14.00	14.00	14.00	14.00	14.00	14.00	0.00
Water Meter Repair (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Water Service Rep (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Auto Parts Clerk (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Auto Parts Assistant (1)	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Water Meter Reader (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Auto Mechanic I (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Office Assistant III (5)	6.00	6.00	6.00	6.00	5.00	5.00	(1.00)
Office Assistant I (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Parking Enf Attn II (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Parking Enf Attn I (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Tech. Service Mgr.	1.00	1.00	1.00	1.00	0.00	0.00	(1.00)
Tech. Service Assist. (5)	6.00	6.00	5.00	5.00	5.00	5.00	0.00
Geographic Info. Spec. (1)	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Stormwater Engineer	0.40	0.40	0.40	0.24	0.00	0.00	(0.24)
Engineering Interns (3)	1.39	1.39	1.38	1.04	1.15	1.15	0.11
Total Staffing (113)	113.79	113.79	113.78	112.28	111.15	111.15	(1.13)

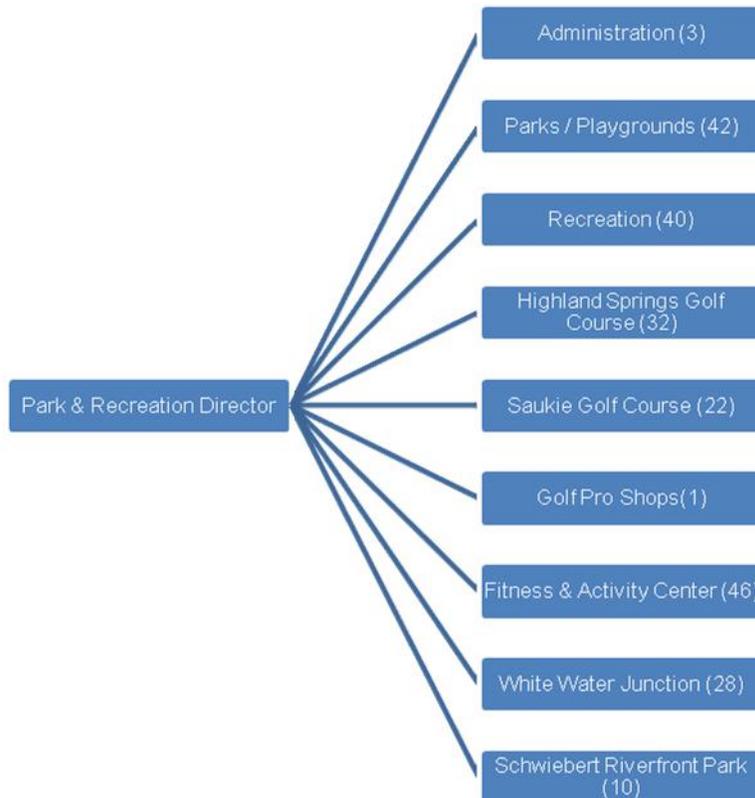
TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Public Works							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	8,516,853	8,469,330	8,502,000	9,013,859	7,938,392	6,824,526	-24%
Supplies	3,054,789	3,002,878	3,272,029	3,539,472	2,806,217	2,891,009	-18%
Services	10,176,840	9,259,864	10,382,481	11,741,638	9,506,183	10,286,434	-12%
Other	121,540	127,431	151,165	106,591	135,707	137,010	29%
Programs	27,769	30,835	18,608	28,613	15,586	34,000	19%
Capital	7,888,219	15,568,284	24,048,557	28,935,389	20,976,833	18,694,538	-35%
Debt Service	3,799,813	3,347,539	3,930,075	5,143,650	3,382,717	4,603,422	-11%
Transfers	18,828,139	12,421,271	7,077,586	8,601,131	9,449,754	5,969,796	-31%
Contingency	1,998,256	2,088,958	2,239,449	2,077,496	1,926,074	1,642,108	-21%
Total Department	54,412,218	54,316,390	59,621,950	69,187,839	56,137,463	51,082,843	-26%

Total Department Expenditures by Fund / Public Works

Expense by Fund:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
General Fund	7,481,920	7,250,637	8,192,883	8,805,620	7,145,609	6,854,003	-22%
Public Benefit	872,405	-	-	-	-	-	---
Motor Fuel Tax	1,000,000	1,132,954	920,803	1,229,424	960,958	834,252	-32%
Riverboat Gaming	2,958,229	4,257,977	3,365,906	4,144,852	4,144,852	3,440,000	-17%
Capital	3,976,781	4,382,803	4,132,553	4,807,785	3,199,496	3,971,000	-17%
Debt Service	819,226	930,116	1,221,954	780,253	779,753	800,575	3%
Water Oper & Maint	8,372,718	6,515,964	6,559,973	6,908,510	5,900,012	5,734,611	-17%
Water Capital	53,140	893,096	706,211	327,000	287,540	-	-100%
WW Oper & Maint	11,967,243	19,050,804	26,244,897	32,759,990	24,166,011	22,392,226	-32%
Stormwater Utility	1,648,053	1,555,893	1,409,649	1,755,848	1,599,722	1,299,130	-26%
Wastewater Capital	7,384,285	2,736,391	(223)	-	-	-	---
Sunset Marina	762,326	836,336	871,469	798,653	677,219	861,826	8%
Fleet Services	5,124,414	3,236,884	3,784,511	4,307,642	4,005,138	3,351,623	-22%
Fleet Amortization	-	-	609,740	836,777	1,836,777	-	-100%
Engineering	1,612,149	1,260,161	1,282,683	1,442,775	1,191,093	1,256,586	-13%
Hydropower Plant	379,329	276,374	318,941	282,710	243,283	287,011	2%
Total Department	54,412,218	54,316,390	59,621,950	69,187,839	56,137,463	51,082,843	-26%

PARKS & RECREATION DEPARTMENT



DEPARTMENT OVERVIEW

The Park and Recreation Department maintains the City's open space lands and building facilities and implements cultural, physical, and recreation programs. There are 30 plus locations which include nearly 900 acres of outdoor facilities. These areas include the Rock Island Fitness and Activity Center (RIFAC), Hauberg Civic Center, Sports Complex, Whitewater Junction, Highland Springs and Saukie Golf Courses, Schwiebert Riverfront Park, Lincoln Performing Arts Structures, Longview Gardens and Greenhouses, Sunset Park, Entryways, and a variety of parks and playgrounds.

ORGANIZATIONAL STRUCTURE

The Department is staffed by 27 full time employees, 55 part time employees, and 142 seasonal recreation and maintenance workers. Functions are divided into four Divisions: Administration, Parks, Golf, and Recreation. Three division managers and five supervisors assist the Director in providing services to residents and visitors. Recreational programming is provided by professional staff supplemented by over two hundred part time, seasonal, and volunteer workers. The park and golf maintenance staff holds professional certifications to carry out mandated tasks associated with the operating facilities.

STAFFING CHANGES

The Assistant Horticulturalist position will be replaced which is currently vacant. All other positions will stay as they are currently budgeted. There is some overall decrease in fte's as a result of the 9 month budget; however most of the department activity takes place in the spring and summer.

PROGRAM CHANGES

Over the past couple of years programming has moved to shorter offerings (one day verses several days), Family oriented activities have been added, and golfing at Saukie has moved to a “bundling” concept to improve cart rentals and attract new players. Marketing will continue to include coupon offers that enable us to collect email addresses. Staff continues to explore new offerings to the public, and sponsors are recruited to help offset the cost for Department operated special events.

CAPITAL EXPENDITURES

- Phase One irrigation at Sports Complex, \$45,000 – This begins the replacement of hydrostatic heads to digitally operated irrigation heads.
- Pedestrian Ramp at Schwiebert, CED \$35,000 - This is budgeted in CED, but will be overseen in park and recreation.
- Recoat tennis and basketball court at Mel McKay, \$25,000 – Recoating of playing surface with sport coat material.
- Playground replacement for Hasselroth and Skafidas, \$55,000 – Purchase and replacement of two playground structures that no longer meet consumer product safety standards.
- Fairway Mower at Highland Springs, \$62,000 – Replacement of “tractor” and gang mowers that maintain the fairways at Highland Springs golf course.
- Seal Coat lots at Saukie and Highland Springs, \$33,000 – Micro seal or slurry coat on parking lots.
- Fitness equipment at RIFAC - \$10,000 – Replacement of a piece of equipment.
- Roof at RIFAC - \$80,000 – Replacement of last section of original roof material over the pool section.

USE OF GAMING FUNDS

- Ball field fence at Old Horace Mann, \$30,000 – Gaming – This will replace old, rusting and bent fence at this location.
- Roof at Lincoln Park G. Guild, \$55,000 – Gaming – Replace old roof material with vinyl material. Current roof leaks and has some vandal damage.

GRANTS

- May obtain funds to operated Summer Camps at Schools. Depends upon funding from Day Foundation and Rauch Foundation.
- With approval from State, use the funds to make minor improvements to Douglas, or develop design for reconstruction. \$75,000.

MISSION STATEMENT

The mission of the Park and Recreation Department is to demonstrate our commitment to the community by providing quality recreational facilities, programs, and benefits that appeal to a wide range of citizens and promote pride in our community.

ACCOMPLISHMENTS

- Boiler at Hauberg was replaced
- Tennis Courts at Hodge built from grant of USTA
- Replacement of Work Van for Park Maintenance
- Construction of MLK Jr. Park, including installation of playground and irrigation system
- Rebuilt landscape bed for Hodge Park
- Rebuilt Landscape boarder wall at RIFAC

- Oversight of construction of the Dock at Schwiebert Riverfront Park
- Oversight of construction of Children’s Garden at Botanical Center
- Removal and replacement of playground at Mel McKay Park
- Installation of a number of drainage tiles at Highland Springs and Saukie Golf Courses
- Development of “Par Three” Tees at Saukie Golf Course for increased family play
- Development of new golf instruction process and program
- Installation of “Rock Wall” around pond at Highland Springs using “recycled” stone
- Presentation of Deer Population Options and cooperative deer hunting program with help of Police, Fire and Assistant to City Manager
- Presentation and plan for Emerald Ash Borer and the impact on Ash trees in near future
- New marketing promotions for RIFAC, Golf, and Whitewater, with a move to more social media
- ADA review of structures and facilities to begin to meet Justice Department Standards for Recreational facilities

GOALS AND OBJECTIVES

- Increase attendance at facilities, and programs
- Increase the number of individual memberships at RIFAC and Whitewater Junction
- Monitor golf daily fees and pass play so that no more than 25% is pass play.
- Increase the unit point of purchase sales for facilities and special events
- Increase registrations for recreational programs thru new offerings
- Monitor and increase rentals where available at facilities

PERFORMANCE MEASURES

Performance Measures - Parks & Recreation				
Indicator	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Proposed CY 2014
Attendance at facilities	272,366	278,754	264,813	230,000
RIFAC and Whitewater members	5,048	5,178	4,869	5,000
Rounds of Golf at Saukie and Highland Springs	49,531	54,305	46,633	50,000
Unit Point of purchases at facilities and events	382,988	387,905	371,488	380,000
Number of registrations for programs	8,448	8,487	8,500	6,500
Number of rentals at facilities	733	775	750	700

DIVISION OVERVIEW

PARKS ADMINISTRATION

Parks and Recreation Administration direct operations for the Parks and Recreation Board which has responsibility for the Parks, Recreation, Golf, Aquatic and RIFAC Divisions. Functions include staff support for policy, accounting, payroll, accounts payable and public information. Administrative staff also carries out “representation” duties for the City on various boards and special project responsibilities that impact more than just the department.

It is staffed by the Director, Departmental Office Manager, .25% of the Front Office Manager and .25% of the Superintendent of Recreation.

PARKS MAINTENANCE

Parks Maintenance activities provide services which develop and maintain grounds, buildings, amenities, infrastructure, maintenance equipment, floral displays, special facilities, and special events.

It is staffed by the (1) Superintendent of Parks, (2) Chief and Assistant Horticulturalist, (1) Parks Mechanic, (4.50%) Four and one half Maintenance Workers, (2) two maintenance workers funded by the recreation division and (1) one from RIFAC. The rest of the workers are made up of part time and seasonal workers.

RECREATION PROGRAMS

The Recreation Programs Budget is divided into 5 different divisions; General Recreation , Hauberg Civic Center, Sports Complex, Summer Day Camps, and School Site Programs. These individual divisions and (3) three recreational managers implement, budget and staff all leisure programs and activities sponsored by the Parks and Recreation Department. These activities include all age groups and everything from special events to special interest programming. Many of these programs are held at various locations including the Sport Complex, Hauberg Civic Center, RIFAC and several park and school sites. Revenue for programs held at RIFAC is reported as part of the RIFAC budget.

Staffing includes (1.67%) Recreation Managers, (.60) Sixty Percent of the Assistant Community Recreation Manager, (.25%) of the Front Office Manager, (.67%) of the Hauberg Housekeeper, (2) two Maintenance Workers and the rest are made up of part time, seasonal and contract employees (instructors and referees).

WHITEWATER JUNCTION AQUATIC CENTER

Whitewater Junction is the Family Aquatic Center for Rock Island. The facility provides a zero depth pool edge, 2 water slides, 2 drop slides, geysers, concessions, and splash "toys". Programs include open swims, lessons, special events, game days, and rentals.

Staffing includes (.25%) of the Fitness and Aquatic Manager, and the rest are seasonal employees made up of cashiers, ticket takers, concession workers, lifeguards, instructors and a seasonal maintenance employee. It also has a part time security service officer budgeted.

HIGHLAND SPRINGS GOLF COURSE

Highland Springs is a full service course stretching from 5,154 yards to over 6,800 yards from the four sets of tees. It offers many diverse challenges, such as large undulating greens, numerous sand bunkers, deep ravines, and mature trees. Several water hazards and naturalized roughs come into play that provides quality golf. Amenities include a Driving Range, Pro Shop, Beverage Cart, GPS cart location, Snack Bar with beer and sprit sales, and a pavilion used by private outings.

Staffing includes (.50) One half Golf Services Manager, (.50) One half Golf Maintenance Superintendent, (.25) One quarter Superintendent of Recreation, (.25) One quarter Front Office Manager, (1) One Assistant Golf Superintendent, (1) One Turf Mechanic, (1) One Spray Tech, and the rest are part time and seasonal maintenance workers or clubhouse personnel.

SAUKIE GOLF COURSE

Saukie Golf Course is Rock Island's executive length (approximately 5000 yards/par 66) golf course. The terrain is rolling with hundreds of mature oak trees and deep ravines. Cross country skiing is allowed during the winter months with 4" of snow or more. It is a well maintained course with the target group of golfers looking for a good golfing experience at a fair value. The core group of golfers has been residents within Rock Island and the west side of Moline as well as seniors, ladies and youth, however we have been able to expand this with the bundling of course fee with the cart.

Staffing includes (.50) One half Golf Services Manager, (.50) One half Golf Maintenance Superintendent, (1) One Assistant Golf Superintendent, and the rest are part time and seasonal maintenance workers or clubhouse personnel.

GOLF PRO SHOP

The Golf Pro Shop is a service to our patrons that provides basic golf supplies at both courses. Highland Springs provides limited sales of basic golf items and special orders. Saukie is intended to provide basic support items such as balls and tees.

Staffing consists of a seasonal worker who would be working the desk at Saukie or Highland Springs as an attendant.

RI FITNESS & ACTIVITY CENTER

The Rock Island Fitness and Activity Center (RIFAC) is a recreational, fitness and program facility serving Rock Island residents and surrounding communities. RIFAC is supported by revenue generated from membership fees, program fees and private rentals. Programming includes sport league offerings, pre-school, fitness and swimming classes in addition to opportunities for personal fitness programs. This recreational facility provides self-esteem, physical and social benefits to its participants and the community.

Staffing consists of (50%) One half Superintendent of Recreation, (25%) One quarter of the Front Office Manager, (33%) One Third of the Sports Recreation Manager, (75%) Three quarters of the Fitness and Aquatic Manager, (1) One Secretary/Receptionist, (1) One Maintenance Worker, (4) Four Part time Preschool Teachers, and the rest are part time workers who guard the pool or operate the facility every day.

SCHWIEBERT RIVERFRONT PARK

Schwiebert Riverfront Park is a daily use and special event facility along the Mississippi River waterfront. The outdoor auditorium and stage are intended to be rental areas for music, arts, weddings, and other activities that lend themselves to an outdoor setting. The daily use activities include a place to eat a lunch, play on the playground, watch the boats go through the locks and view the river.

Staffing consists of (.50) One half a maintenance worker, (.40) Forty Percent of the Assistant Community Recreation Manager, with the rest consisting of seasonal workers.

DEPARTMENT STAFFING

Department Staffing / Park & Recreation							
Staffing:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	Diff. (fte)
Parks & Rec Dir (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Supt of Recreation (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Recreation Supv (2)	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Office Manager (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Admin. Assistant (1)	2.00	1.00	1.00	1.00	1.00	1.00	0.00
Park Supt (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Chief Hort (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Hort (1)	1.00	1.00	1.00	1.00	0.50	1.00	0.00
Park Mechanic I (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Park Maint Workers (5)	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Rec Maint Workers (2)	2.00	2.00	2.00	2.00	2.00	2.00	0.00

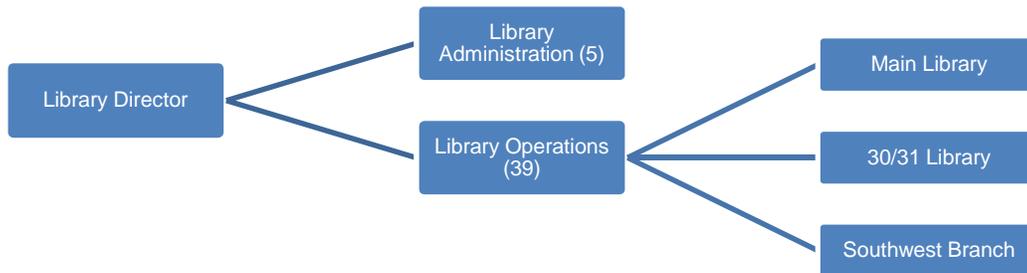
Department Staffing / Park & Recreation							
Staffing:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	Diff. (fte)
Golf Supt (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Golf Asst Supt (2)	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Golf Maint (2)	3.00	3.00	2.00	2.00	2.00	2.00	0.00
Golf Services Mgr (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Fitness & Aquatic Mgr (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Asst Com Rec Mgr. (1)	0.77	0.93	1.00	1.00	1.00	1.00	0.00
Hauberg Maint (1)	0.65	0.65	0.65	0.65	0.65	0.67	0.02
Front Office Manager (1)	0.00	1.00	1.00	1.00	1.00	1.00	0.00
RIFAC Maintenance (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Seasonal (141)	27.45	34.22	32.58	31.34	31.34	39.18	7.84
Part Time (55)	16.75	17.18	17.07	17.05	17.05	21.37	4.32
Total Staffing (224)	72.62	79.98	77.30	76.04	75.54	88.22	12.18

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Park & Recreation							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	2,687,024	2,889,689	3,016,261	2,984,724	2,864,908	2,469,875	-17%
Supplies	820,564	934,821	802,925	924,459	757,534	836,470	-10%
Services	1,130,361	1,377,000	1,275,294	1,518,873	1,154,869	1,427,103	-6%
Other	38,767	39,561	35,181	36,217	27,688	30,768	-15%
Capital	4,278,327	233,593	416,951	1,051,830	706,975	147,000	-86%
Debt Service	1,624,931	1,351,312	1,366,673	1,368,522	1,338,107	1,371,761	0%
Transfers	373,309	232,469	304,704	268,127	267,470	263,099	-2%
Contingency	660,228	739,929	674,337	767,817	451,917	568,666	-26%
Total Department	11,613,511	7,798,374	7,892,326	8,920,569	7,569,468	7,114,742	-20%

Total Department Expenditures by Fund / Park & Recreation							
Expense by Fund:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Gaming	90,000	120,000	182,000	120,000	120,000	190,000	58%
Cap Improv	2,155,880	-	32,687	-	-	-	---
Debt Service	1,009,915	1,021,305	1,027,874	1,033,573	1,033,573	1,032,981	0%
Parks & Rec	8,357,716	6,657,069	6,649,765	7,766,996	6,415,895	5,891,761	-24%
Total Department	11,613,511	7,798,374	7,892,326	8,920,569	7,569,468	7,114,742	-20%

LIBRARY DEPARTMENT



DEPARTMENT OVERVIEW

The Rock Island Public Library (RIPL) system is comprised of a full-service main library, located in downtown Rock Island; and two neighborhood branch libraries, serving the eastern and southwestern neighborhoods, respectively. RIPL is a member of the RiverShare Library Consortium, a group of 20 libraries in Iowa and Illinois who share an online catalog of materials. As a member of RiverShare, RIPL cardholders have access to materials at all 20 libraries. Conversely, RiverShare member libraries also have access to all of RIPL's materials. In addition to being a RiverShare member, RIPL is also a member of the Reaching Across Illinois Library System (RAILS), one of two multi-type regional library systems in Illinois. RAILS provides RIPL cardholders access to materials at an additional 1300 libraries in the state. All three libraries are focused on providing materials to patrons when and where they need them, while offering the traditional services expected – reference, readers' advisory, and programs. A newer component of the library is the online branch, which has a multitude of material formats, including electronic books, audiobooks, magazines, and music; and streaming movies, music, and television. Additionally, RIPL partners with numerous area agencies for outreach initiatives that benefit the community.

ORGANIZATIONAL STRUCTURE

The library has 5 administrative staff, and 39 staff to handle library operations. Operational staff is further broken down by building and department. The library has six departments: Administration, Reference, Children's, Circulation, Technical Services, and Extension Services; and three buildings: Main Library, 30/31 Branch, and the Southwest Branch.

STAFFING CHANGES

- We would like to eliminate the "Administrative Secretary" position, and promote that individual to a newly created position called "Business Office and Facilities Manager." This new position would absorb the Administrative Secretary duties, as well as everything else relating to buildings/grounds, and have supervisory responsibilities.
- We would like to increase our PR/Outreach Liaison from part-time to full-time.
- Both changes are in response to our new strategic plan, which focuses on buildings/grounds, and marketing/PR initiatives.
- We would still have 44 people, with an increase of .36 FTE.

PROGRAM CHANGES

During our current fiscal year, we worked on a strategic plan that is now ready to be implemented. New items you will see in the budget include:

- A new vehicle, to help offset our mileage reimbursement costs, and to do more outreach, as outlined in our strategic plan.

- Increased computer equipment lines so that we can replace our public computing stations and get them on a replacement schedule.
- Increased our programming and marketing lines to account for the numerous literacy-related activities we will be doing, as outlined in our strategic plan.

CAPITAL EXPENDITURES

We will embark upon a “stone restoration” project for the Main Library, which will cure our stones from crumbling, add much needed weather-proofing, and stop water from entering the ground-level of the building. Additionally, the Main Library will receive new energy-efficient window treatments.

USE OF GAMING FUNDS

Gaming funds will pay for new energy-efficient window treatments at the Main Library.

GRANTS

The library’s partnership with the Thurgood Marshall Learning Center has created a new grant line, which is funded by donations to the program. This project will continue the next fiscal year, which means our known grants are as follows:

- Thurgood Marshall / Empowering Potential Partnership
- State Per Capita grant for City Library
- State Per Capita grant for District Library (Milan-Blackhawk Area Public Library District contracts with us).
- Friends of Rock Island Public Library contributions.
- Rock Island Public Library Foundation contributions.

As grants pertaining to our strategic plan are announced, we may go for grant funding to enhance our new initiatives.

MISSION STATEMENT

The Rock Island Public Library serves the public with a collection of community centers, outreach efforts, and online opportunities that provide resources to enhance personal achievement and stimulate the imagination.

ACCOMPLISHMENTS

- Strategic Plan Complete
- New CD shelving at the Main Library
- Restroom renovations at Main Library
- First all day staff in-service
- Renegotiating service contracts, locking in lower contract prices
- Bulk ordering of supplies, saving money.
- Thurgood Marshall *Empowering Potential* partnership, increasing literacy among area youth
- Adding new online resources, such as Zinio downloadable magazines, Freegal downloadable music, streaming music, streaming TV and movies; Brainfuse online homework tutoring and job searching help, and World Book Online.
- ESL partnership with Church of Peace and Black Hawk College, providing library and literacy instruction to Rock Island’s newest residents.
- New Teen Book Club partnership at Rock Island High School.
- New logo/brand, “*Begin Here.*”

GOALS AND OBJECTIVES

The following goals are taken directly from the library's new strategic plan. The objectives have been modified to fit within the upcoming 9-month fiscal year.

GOAL: Children from birth to age 5 will have programs and services designed to ensure that they will enter school ready to learn reading, writing, and listening skills.

- OBJECTIVES:**
1. Attendance at storytime sessions will increase 15% annually.
 2. The Hug-a-Book program will expand to three events per year.
 3. Literacy program evaluations will have a 90% approval rating for staff competency, staff enthusiasm, and program value.

GOAL: Adults and teens will have the support they need to improve their literacy skills in order to meet their personal goals and fulfill their responsibilities.

- OBJECTIVES:**
1. Teen library usage will increase 10% in the coming year.
 2. Attendance at computer literacy classes will increase 5%.
 3. Adult and family literacy program participation will increase by 5%.

GOAL: Residents will have safe and welcoming physical places to meet and interact with others, or to sit quietly and read, and will have open and accessible virtual spaces that support library initiatives.

- OBJECTIVES:**
1. The Main Library's stone restoration project will be completed by the end of the fiscal year.
 2. Computer users will increase by 10% at all library locations.
 3. Library physical surroundings will improve each year, increasing patron visits by 10%.

GOAL: Residents will have resources to explore topics of personal interest and continue to learn throughout their lives, and they will find these resources when and where they want them.

- OBJECTIVES:**
1. Attendance at library programs will increase 5% overall, with a yearly average attendance of 25 people per program.
 2. Circulation of all formats will increase 10%.

PERFORMANCE MEASURES

Performance Measures - Library				
Indicator	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Proposed CY2014
Library Visitors - Main	142,767	129,187	111,191	93,000
Library Visitors - 30/31	90,569	79,687	72,446	60,400
Library Visitors - Southwest	44,273	35,242	32,624	28,000
Library Visitors - Online	179,619	175,735	185,456	190,000
TOTAL LIBRARY VISITORS	457,228	419,851	401,717	371,400
Patron Contacts	N/A	N/A	350,000	375,000
Registered Library Cardholders	15,027	14,748	14,300	14,500
Library print collection	250,041	243,412	247,500	247,000
Circulation - Main	174,458	170,025	171,000	130,000
Circulation - 30/31	98,613	110,325	110,500	83,000
Circulation - Southwest	57,351	61,879	62,000	47,000
Circulation - Online	5,352	13,493	18,558	20,000
TOTAL CIRCULATION	335,774	355,722	362,058	280,000
Reference requests	48,423	41,945	45,450	35,000

Performance Measures - Library

Indicator	Actual FY 11-12	Actual FY 12-13	Estimated FY 13-14	Proposed CY2014
Program Offerings - In House	681	472	466	425
Program Offerings - Offsite	214	237	205	175
TOTAL PROGRAM OFFERINGS	895	709	671	600
Program Attendance - In House	5,638	6,944	7,455	7,000
Program Attendance - Offsite	8,251	7,713	7,800	6,728
TOTAL PROGRAM ATTENDANCE	13,889	14,657	15,255	13,728
Computer Sessions	28,975	30,807	30,677	25,000

DIVISION OVERVIEW

LIBRARY ADMINISTRATION

Library administration currently includes – Director, Assistant Director, Administrative Secretary, Maintenance, and PR/Outreach Liaison. This work group is responsible for buildings/grounds, finance, human resources, writing policy/procedures, library communications, and preparing for all board meetings, including the Library Board of Trustees, Milan-Blackhawk Area Library District Board, Rock Island Public Library Foundation Board, and the Friends of the Rock Island Public Library Board.

MAIN LIBRARY

The Main Library houses our department directors – Director of Reference, Director of Children’s, Director of Technical Services, Director of Circulation, and the Director of Extension Services. In addition, we have our frontline workers – Reference Librarians, Young Adult Librarian, Circulation Representatives, Children’s Aides, and Pages; and our material processors – Tech Services Aides and pages. The Main Library is the hub for our branch libraries, and handles all material acquisitions, processing, and behind-the-scenes work. The frontline workers provide circulation assistance, reference, readers’ advisory services, computer help, programming opportunities, and genealogy/local history help.

30/31 BRANCH LIBRARY

The 30/31 Branch is our busiest branch library, and is staffed by our Circulation Representatives, Branch Aides, and pages, with help from the Director of Extensions. This neighborhood library provides leisure reading material, a small non-fiction collection, public access computers, and a fun children’s area. In addition, the Friends of the Library run a book store to sell discarded library items and material donations. All money raised from the book store benefits the Library.

SOUTHWEST BRANCH LIBRARY

The Southwest Branch library serves southwest Rock Island with a fine collection of leisure reading material, public access computers, and a thriving children’s section. This branch is also staffed by our Circulation Representatives, Branch Aides, and pages, with help from the Director of Extensions.

DEPARTMENT STAFFING

Department Staffing / Library							
Staffing:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY2014	Diff. (fte)
Library Director (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Director (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Admin Secretary (1)	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
Bus Ofc Fac Mgr (1)	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Dir of Tech Svcs (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Dir of Ref Svcs (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Dir Ref and TS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dir Chldrn Svcs (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Dir Circulation (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Reference Librarian (3)	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Young Adult Librarian (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Custodian (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Children's Librarian (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Technical Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Technical Aide (2)	1.18	1.18	1.18	1.00	1.00	1.00	0.00
Circulation Rep.(4)	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Dir of Extension Svcs (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Circ. Desk Aide (2)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Page (9)	4.25	4.25	4.25	4.25	4.25	4.25	0.00
Security Page (1)	0.50	0.50	0.50	0.50	0.50	0.50	0.00
Pub/Outrch Liaison (1)	0.68	0.68	0.68	0.68	0.68	1.00	0.32
Computer Tech. (1)	1.00	1.00	0.63	0.63	0.63	0.67	0.04
CR/Branch Aide (10)	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Total Staffing (44)	31.60	31.60	31.23	31.06	31.06	31.42	0.36

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Library							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY2014	% Var
Personnel	1,512,283	1,513,226	1,512,393	1,673,097	1,571,531	1,299,255	-22%
Supplies	57,322	50,695	67,954	77,710	63,899	89,160	15%
Services	223,178	290,847	262,941	417,364	331,952	791,206	90%
Other	431,835	460,636	409,072	355,190	342,156	247,170	-30%
Transfers	51,834	99,847	49,992	97,536	97,536	59,953	-39%
Contingency	-	33	40	-	-	120,000	NEW
Total Department	2,276,452	2,415,284	2,302,392	2,620,897	2,407,074	2,606,744	-1%

Total Department Expenditures by Fund / Library

Expense by Fund:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY2014	% Var
Gaming	6,279	53,609	1,590	47,500	47,500	17,800	-63%
Library Fund	2,270,173	2,361,675	2,296,803	2,573,397	2,359,574	2,088,944	-19%
Capital	-	-	3,999	-	-	500,000	NEW
Total Department	2,276,452	2,415,284	2,302,392	2,620,897	2,407,074	2,606,744	-1%

GOVERNMENTAL FUNDS

Governmental funds are the funds through which most governmental functions typically are financed. They are often referred to as "source and use" funds. The fund types included in this category are General, Special Revenue and other special revenue (non-major) funds, Capital Projects, and Debt Service.



ROCK ISLAND
ILLINOIS

GENERAL FUND

The General Fund is used to account for all financial transactions not properly included in other funds. Property tax, sales tax, state income tax, replacement tax, permit fees, general government, charges for services and rental income provide the majority of revenue to this type of fund. The General Fund is utilized by all areas of the City except for the Martin Luther King Jr. Center, Parks and Recreation, and Library. The majority of expenditures from these funds are payroll related.

The following funds are tracked separated for ease of management. However, they are consolidated as the General Fund per acceptable governmental accounting practices:

- General Fund (101)
- DUI Fine Law Fund (225)
- Court Supervision Fund (226)
- Crime Laboratory Fund (227)
- Honor Guard contributions Fund (271)
- D.A.R.E. Fund (272)
- Police Contributions Fund (273)
- Elderly Service Contributions Fund (274)
- Labor Day Parade (276)
- ESO Christmas Tour Fund (277)
- Adopt-A-School Fund (278)
- Fire Donations Fund (279)

TOTAL GENERAL FUND REVENUE

General Funds (101,225,226,227,271,272,273,274,275,276,277,278,279) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Property Taxes	7,470,212	7,495,603	7,554,898	7,186,918	7,140,291	6,898,498	-4%
State & Local Taxes	16,193,546	16,644,788	17,253,725	16,506,080	16,177,367	13,002,195	-21%
Business Lic & Permits	412,856	380,022	423,520	427,635	443,510	273,449	-36%
Non-Business Lic/Permits	450,151	521,374	702,209	672,572	726,627	494,395	-26%
Grants	259,361	193,898	70,166	174,934	70,263	35,381	-80%
Charges for Services	4,674,971	5,020,312	5,198,150	5,411,153	4,841,884	3,998,700	-26%
Program Fees	755	780	750	1,533	1,648	750	-51%
Rents & Royalties	31,600	30,650	28,600	31,000	69,796	37,586	21%
Transfers	7,408,643	9,085,538	4,987,522	6,281,297	6,140,004	4,816,938	-23%
Investments & Loans	65,030	39,665	39,510	25,569	28,500	18,699	-27%
Contributions & Donations	10,053	197,153	9,062	34,466	64,856	8,375	-76%
Reimbursements	116	152	218	150	162	100	-33%
Sale of Fixed Assets	6,844	670	8,040	3,000	5,946	4,250	42%
Proceeds LT Liabilities	-	1,941	2,815	15,000	707	6,150	-59%
Other	102,478	31,509	24,711	34,530	39,620	30,880	-11%
Total Fund	37,086,616	39,644,055	36,303,896	36,805,837	35,751,181	29,626,346	-20%

REVENUE ANALYSIS

Property Tax revenue is basically unchanged from the current fiscal year. This is due to the fact that all property tax revenue is received prior to January 1st. Grant revenue has decreased substantially due to several grant awards not yet being received for CY 2014. While it is anticipated that such grants received

in the current year, such as the police traffic enforcement grant, tobacco enforcement grant, and justice assistance grant, will be awarded again in CY 2014, their status is as of yet undetermined. Program Fees have been reduced in half due to the elimination of the collection of Historic Preservation program fees. Rent and Royalties have increased significantly due to the addition of the collection of fees for the use of the City's fiber optic network by other agencies. No significant change is noted in Contributions and Donations as most of these revenues, such as the Labor Day Parade and Cops for Christmas occur prior to January 1st. Sale of Fixed Assets revenue is generated by the sale of seized vehicles and no change is anticipated in this area for CY 2014. Proceeds from Long-Term Liabilities consist of the purchase card rebate which has been lower than initially projected.

TOTAL GENERAL FUND EXPENDITURES

General Funds (101,225,226,227,271,272,273,274,275,276,277,278,279) Expenditures							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	18,519,887	22,416,954	22,560,014	24,225,780	24,133,470	19,576,395	-19%
Supplies	1,229,047	1,148,004	1,139,644	1,356,005	1,269,670	973,369	-28%
Services	6,736,413	7,056,460	7,905,099	7,967,834	8,549,306	6,766,118	-15%
Other	151,826	146,707	222,869	180,771	190,082	155,692	-14%
Programs	43,074	55,067	51,958	50,000	54,434	50,000	0%
Capital	148,749	16,493	134,471	345,754	527,947	102,500	-70%
Transfers	310,316	1,455,270	2,207,820	369,404	438,085	442,401	20%
Contingency	1,744,796	1,691,523	1,728,918	2,043,170	1,848,113	1,559,871	-24%
Total Department	28,884,108	33,986,478	35,950,793	36,538,718	37,011,107	29,626,346	-19%

EXPENDITURE ANALYSIS

Other is made up of expenditures, such as dues, fiscal fees, and reference materials, which are normally paid only once a year and which have not benefited from the shortened fiscal period. Programs consists of the \$50,000 annual contribution to various civic organizations. This amount will remain the same for CY 2014. In FY 13-14 there were multiple computer software and hardware projects budgeted, but for CY 2014 Capital has seen a significant decrease due to the completion of these projects. Transfers have seen a significant increase due to the fact that the TIF districts will no longer be used to support the work the Parks and Recreation Department does on City landscaping with this support now coming from the General Fund instead.

What follows is a review of the General Fund expenditures for the following departmental units:

Mayor & Council	Information Technology
City Clerk	Community & Economic Development
General Administration	Police
Human Resources	Fire
Finance	Public Works

MAYOR & CITY COUNCIL DEPARTMENT

The Mayor and City Council are the governing body of the City of Rock Island. Policies affecting both daily and long-term city operations are reviewed and established by the Mayor and the City Council. Long-range planning strategies are developed in an effort to maintain the level of services and improve the quality of life for residents. These plans are implemented through various departmental activities.

MAYOR & COUNCIL EXPENDITURES

General Funds Expenditure / Mayor - City Council							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	96,971	102,028	107,125	134,178	98,020	83,178	-38%
Supplies	787	337	2,035	1,088	275	950	-13%
Services	31,665	47,892	34,415	40,560	23,248	33,986	-16%
Other	4,850	8,180	8,277	16,104	9,740	14,680	-9%
Total Department	134,273	158,437	151,852	191,930	131,283	132,794	-31%

EXPENDITURE ANALYSIS

Personnel expenses are down slightly more than anticipated. This reflects the projections for payroll and benefit expenses estimated by the Human Resources Department. The Supplies portion of the budget includes funds to purchase items for meetings and events. Many of these will occur within the 9 month purview of this budget. The Other category of expenses includes multiple items which are encumbered on an annual basis, such as dues and membership expenses. These expenses will occur regardless of the shortened budget calendar.

CITY CLERK DEPARTMENT

The City Clerk's Office prepares the City Council Meeting Agendas and Minutes; tracks and files city ordinances and contracts; signs all licenses, ordinances, contracts and other official documents; issues approximately thirty types of licenses, is the Municipal Election Official and Freedom of Information Officer for the City; coordinates, tracks and files all Freedom of Information requests and responses; coordinates the list of names and addresses as required for Statement of Economic Interest, administers oaths and responds to numerous customer requests and inquiries daily.

CITY CLERK EXPENDITURES

General Funds Expenditure / City Clerk							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	57,824	57,158	60,809	63,258	60,204	47,876	-24%
Supplies	833	689	4,738	3,750	1,803	2,950	-21%
Services	4,102	5,390	3,423	1,667	1,430	1,455	-13%
Other	5,872	1,366	3,794	4,535	3,935	3,750	-17%
Contingency	135	-	-	-	-	-	---
Total Department	68,766	64,603	72,764	73,210	67,372	56,031	-23%

EXPENDITURE ANALYSIS

All expenditures are within the target range for the upcoming budget. Reductions are a result of the shorter fiscal year.

GENERAL ADMINISTRATION DEPARTMENT

General Administration represents those activities that focus on the overall management of the City of Rock Island. The City Manager is appointed by the City Council to administer the established policies, oversee the day-to-day operations and provide management support and information to the Mayor and City Council to assist them in making informed decisions.

GENERAL ADMINISTRATION EXPENDITURES

General Funds Expenditure / General Administration							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	245,470	313,813	297,856	319,354	293,081	258,166	-19%
Supplies	1,831	4,312	2,055	6,228	4,772	3,195	-49%
Services	141,628	136,505	103,801	140,720	61,201	108,912	-23%
Other	6,656	1,021	5,464	6,622	3,470	6,100	-8%
Total Department	395,585	455,651	409,176	472,924	362,524	376,373	-20%

EXPENDITURE ANALYSIS

The supplies category increase in FY 13-14 is attributed to one time unanticipated expenditures that will not be repeated in the upcoming budget year (CY 2014). In addition, expenditures for communications equipment have been reduced as there is no foreseen need to replace equipment. The "Other" category shows a decrease of 8%. This category includes annual expenditures which are not affected by the shorter budget year. Items in this category include annual dues, subscriptions, and representation.

HUMAN RESOURCES DEPARTMENT

The Human Resources Department provides support in all employee related matters from hiring through retirement. The department further handles benefits administration including health care and other ancillary services. The department is also responsible for risk management activities pertaining to workers' compensation, general liability and unemployment. The department contains three divisions: Administration, Personnel Services, and Insurance. General fund represents 8% of the overall HR Department budget (\$6.069 million dollars). The self-insurance fund and health insurance fund represents 16% and 75%, respectively.

HUMAN RESOURCES ADMINISTRATION EXPENDITURES

General Funds Expenditure / Human Resources - Administration							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	107,848	113,039	117,658	181,508	173,307	138,135	-24%
Supplies	14,017	5,176	7,403	11,260	8,818	8,775	-22%
Services	208,650	194,987	288,934	209,742	199,815	180,766	-14%
Other	2,068	2,357	3,218	2,967	2,671	2,450	-17%
Total Department	332,583	315,559	417,213	405,477	384,611	330,126	-19%

EXPENDITURE ANALYSIS

Services will increase primarily due to higher projected expenses regarding city attorney legal services. Due to increased city attorney involvement with a number of CED related projects, city attorney costs are expected to remain relatively constant (projected to be \$13,721 less than the past fiscal year). Labor legal services are expected to remain constant primarily due to expected attorney involvement with contract negotiations and pending arbitrations. Employee Assistance Program (EAP) contract costs will also remain constant in CY 2014.

PERSONNEL SERVICES EXPENDITURES

General Funds Expenditure / Human Resources - Personnel Services							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	56,425	63,655	61,418	65,289	57,557	48,352	-26%
Supplies	2,366	433	1,115	921	741	-	-100%
Services	160,799	200,972	157,481	118,970	87,405	104,290	-12%
Other	3,068	3,341	1,715	1,980	1,980	796	-60%
Total Department	222,658	268,401	221,729	187,160	147,683	153,438	-18%

EXPENDITURE ANALYSIS

Supplies (food for humans) are not being budgeted for CY 2014. Services are increased due to labor legal services which are budgeted the same as last fiscal year and the annual EAP contract that will be paid during CY 2014.

FINANCE DEPARTMENT

The vast majority of the Finance Department budget is contained within the General Fund with the remainder in the Capital Improvement Fund, which consists of a transfer to address the reduced revenue in the General Fund for CY 2014.

FINANCE ADMINISTRATION EXPENDITURES

General Funds Expenditure / Finance - Administration							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	149,735	140,310	137,292	143,432	129,291	114,848	-20%
Supplies	2,011	9,217	2,654	2,263	1,776	4,210	86%
Services	11,570	14,581	28,009	122,061	89,043	14,358	-88%
Other	8,372	5,662	6,010	7,668	4,770	5,820	-24%
Capital	-	16,393	-	-	-	-	---
Transfers	45,000	964,845	1,759,857	183,017	2,219,361	264,501	45%
Contingency	-	3,524	950	169,743	-	296,021	74%
Total Department	216,688	1,154,532	1,934,772	628,184	2,444,241	699,758	11%

EXPENDITURE ANALYSIS

The increase in Supplies is primarily due to the addition of \$2,500 in CY 2014 to cover the cost of purchasing items for the new mini-kitchen being installed in the old bathroom in the Finance conference room. Services has dropped significantly as the result of the elimination of the \$15,000 allocated in FY 13-14 for the cost allocation study. Transfers has increased significantly due to the transfer to support the Parks Department work on gateways and downtown now coming from the General fund instead of the TIF funds. In regards to Contingency, this reflects the need to budget an amount equal to 1% of the total general fund expenditure budget for CY 2014 as contingency.

CUSTOMER SERVICE EXPENDITURES

General Funds Expenditure / Finance - Customer Service Center							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	239,333	214,760	232,355	249,137	228,786	191,920	-23%
Supplies	267	383	5,042	905	845	875	-3%
Services	82,007	112,605	153,599	175,873	132,378	119,814	-32%
Other	150	150	150	250	250	250	0%
Contingency	(738)	5,580	4,954	3,370	100	3,850	14%
Total Department	321,019	333,478	396,100	429,535	362,359	316,709	-26%

EXPENDITURE ANALYSIS

The increase in Supplies is for the purchase of new chairs for the customer service representatives, two calculators, and one electric stapler. The calculators and stapler are budgeted in the event the existing units should malfunction. The Other category includes membership dues which are paid at the beginning of each fiscal year. Contingency is seeing an increase for CY 2014 to cover anticipated bad checks and uncollectable accounts.

ACCOUNTING SERVICES EXPENDITURES

General Funds Expenditure / Finance - Accounting Services							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	374,064	389,000	391,277	382,387	358,729	295,022	-23%
Supplies	-	178	2,304	468	363	350	-25%
Services	142,865	158,950	112,718	128,225	110,707	96,664	-25%
Other	20,407	20,088	19,431	21,397	19,003	18,443	-14%
Total Department	537,336	568,216	525,730	532,477	488,802	410,479	-23%

EXPENDITURE ANALYSIS

The \$350 budget in Supplies is intended for the purchase of a filing cabinet and, if needed, a new calculator. Other, which includes taxes, fiscal fees, and dues, is not seeing the anticipated 25% reduction as most of these expenditures are the same whether it is a twelve month or, as in this case, a nine month budget.

INFORMATION TECHNOLOGY DEPARTMENT

Roughly 82% of the IT Department is funded by the General Fund. 5.7% of the IT Department will be funded by the Capital Improvement fund in CY 2014 related to the extension of fiber-optics along 15th Ave. 12.3% of the IT Department budget is funded by Gaming in CY 2014, to be used for computer equipment replacement and Police internal affairs software module.

INFORMATION TECHNOLOGY ADMINISTRATION EXPENDITURES

General Funds Expenditure / Information Technology - Administration							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	168,687	174,153	184,445	213,413	203,467	164,659	-23%
Services	4,485	5,172	6,000	4,991	4,991	4,200	-16%
Other	-	-	-	300	165	300	0%
Total Department	173,172	179,325	190,445	218,704	208,623	169,159	-23%

EXPENDITURE ANALYSIS

The 23% drop in Personnel is due entirely to the 9 month cycle. Other is remaining the same as it covers dues for the IT Director.

INFORMATION TECHNOLOGY SERVICES EXPENDITURES

General Funds Expenditure / Information Technology - Information Technology Services							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	423,715	465,075	449,469	384,161	356,313	306,314	-20%
Supplies	155,413	125,223	158,020	179,937	169,269	162,220	-10%
Services	183,133	186,912	249,597	222,768	190,589	231,616	4%
Other	72,052	69,684	68,962	73,550	71,118	60,175	-18%
Capital	-	-	134,471	397,832	263,918	87,500	-78%
Total Department	834,313	846,894	1,060,519	1,258,248	1,051,207	847,825	-33%

EXPENDITURE ANALYSIS

Personnel costs are of course down related to the shortened cycle. Supplies are down, but not as much as expected. While there is a shorter cycle, IT still intends to replace the typical number of computer equipment items as if it were an entire year. One Smartboard will be installed in CED. CAFR Software will be purchased on behalf of the Finance Department. Services are up 4% - most of the support agreements in place require annual renewal. Police Internal affairs module will be purchased and maintained. Some of the monthly costs associated with services like phones and monthly software maintenance have been reduced to 9 month values when possible. Capital is way down, project such as the S.W. Fiber, PATV Channel, and Police Security Cameras are done or close to being done.

INFORMATION TECHNOLOGY GEOGRAPHICAL INFORMATION SYSTEMS
EXPENDITURES

General Funds Expenditure / Information Technology - Information Technology GIS							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	22,341	24,933	23,914	42,892	41,311	35,311	-18%
Supplies	1,967	539	-	2,500	100	4,100	64%
Services	66,252	62,324	66,747	73,344	72,637	98,700	35%
Other	150	2,246	2,440	800	100	500	-38%
Total Department	90,710	90,042	93,101	119,536	114,148	138,611	16%

EXPENDITURE ANALYSIS

Supplies have been increased slightly by \$1,600 to cover the costs related to AutoCAD upgrades requested by Engineering. The Services area has seen a 35% increase due primarily to the change in status of the Public Works application "Cityworks". Cityworks has been expanded to service the additional requirements of the wet weather treatment plant. In addition, the hosting of this application and GIS data have been moved to the Amazon Cloud service. Operational benefits are yet to be realized, but it is expected that cloud services for GIS will allow much easier and broader deployment of geographical data access. Other is lowered due to lowered GIS costs with Rock Island County.

COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT

The CED Department utilizes the General Fund for overhead costs associated with running each division. CED also manages the Rock Island Labor Day Parade Fund which is included in the General Fund for financial reporting purposes.

ADMINISTRATION DIVISION EXPENDITURES

General Funds Expenditure / Community & Economic Development - Administration							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	72,351	79,722	47,724	51,357	49,483	50,311	-2%
Supplies	225	694	696	2,959	2,739	940	-68%
Services	20,048	23,469	21,674	26,005	25,888	34,099	31%
Other	912	1,179	2,235	2,910	2,910	6,500	123%
Total Department	93,536	105,064	72,329	83,231	81,020	91,850	10%

EXPENDITURE ANALYSIS

Personnel costs increased from the previous year due to personnel funds shifting out of TIF and CDBG funds and into General Funds. Also, a promotion and a change in health insurance coverage contribute to this increase as well. Supplies costs decreased dramatically due to a purchase of office furniture in FY 13-14 which is not anticipated to happen again in CY 2014. Services costs increased due to budgeting for more postage costs during CY 2014. There are a lot of major projects happening within the department and it is anticipated that more notices and mailings will be required to keep the public informed. Other costs increased dramatically due to an increase in representation and dues expenditures. The increase in representation expenditures is in anticipation of the CED Director planning to attend the annual ICSC Convention in Chicago which was not budgeted in FY 13-14. The increase in dues is a shift of dues for the Budget and Grants Manager from the Economic Development Division to the Administration Division as well as adding an additional membership covered by the City for the CED Director.

ECONOMIC DEVELOPMENT DIVISION EXPENDITURES

General Funds Expenditure / Community & Economic Development - Economic Development							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	1,339	1,267	549	20,631	39,887	49,975	142%
Supplies	354	370	383	400	400	400	0%
Services	663	663	604	4,303	4,206	3,450	-20%
Other	250	440	63,069	14,959	14,510	1,600	-89%
Programs	-	-	789	-	-	-	---
Transfers	150,000	150,000	165,000	218,681	218,681	150,000	-31%
Total Department	152,606	152,740	230,394	258,974	277,684	205,425	-21%

EXPENDITURE ANALYSIS

Personnel costs increased dramatically from the previous year due to personnel funds shifting out of TIF and CDBG funds and into General Funds. Also, the administrative secretary was shifted out of the

Planning and Redevelopment division and into the Economic Development division. Supplies costs remained the same from FY 13-14 to CY 2014 due to shifting supplies costs out of CDBG Funds into General Fund. Other costs were reduced due to two contributions that were made out of General Fund in FY 13-14 that are now budgeted to be made out of the CED Fund in CY 2014.

PLANNING AND REDEVELOPMENT DIVISION EXPENDITURES

General Funds Expenditure / Community & Economic Development - Planning/Zoning/Historic Preservation							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	291,907	283,960	314,544	285,527	301,694	193,059	-32%
Supplies	835	1,424	1,078	1,156	1,130	1,700	47%
Services	11,676	9,874	6,996	8,146	6,923	9,599	18%
Other	1,043	993	1,181	1,948	1,660	1,812	-7%
Total Department	305,461	296,251	323,799	296,777	311,407	206,170	-31%

EXPENDITURE ANALYSIS

Supplies costs increased from FY 13-14 to CY 2014 due to shifting supplies costs out of CDBG Funds into General Fund. Also, costs for supplies and food for Neighborhood Partners meetings were shifted from CDBG into General Fund. Services costs increased due to shifting telephone and internal copy/printing costs from CDBG Funds into General Fund. Also, a large increase in legal notices expenditure was anticipated due to the upcoming projects scheduled for CY 2014. Other costs increased due to an increase in cost of one of the membership dues.

General Funds Expenditure / Community & Economic Development - Neighborhood Redevelopment							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	-	-	-	783	783	4,846	519%
Services	96	46	39	1,961	1,298	6,329	223%
Other	100	-	-	-	-	-	---
Programs	43,074	45,067	51,169	54,434	22,694	50,000	-8%
Total Department	43,270	45,113	51,208	57,178	24,775	61,175	7%

EXPENDITURE ANALYSIS

Personnel costs increased dramatically from the previous year due to personnel funds shifting out of TIF and CDBG Funds and into General Funds. Services costs increased due to adding a 2nd vehicle in the Planning and Redevelopment division. This increased both the fleet maintenance and fleet amortization line items. Programs costs line item relates to the Gaming grants offered by the City of Rock Island. In FY 12-13, there were a few grantees who did not fully expend their award and the amount was carried over in the FY 13-14 budget. This carryover is not anticipated to happen again in CY 2014 but the \$50,000 in awards remains the same even though it is only a 9-month budget year.

INSPECTIONS DIVISION EXPENDITURES

General Funds Expenditure / Community & Economic Development - Inspection Services							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	341,526	334,777	400,994	392,976	362,120	355,531	-10%
Supplies	1,230	1,265	2,800	2,856	1,922	1,896	-34%
Services	24,528	41,720	26,650	34,890	21,259	20,984	-40%
Other	3,003	7,720	2,779	2,968	2,568	3,433	16%
Programs	-	10,000	-	-	-	-	---
Contingency	82,669	330	2,939	-	201	-	---
Total Department	452,956	395,812	436,162	433,690	388,070	381,844	-12%

EXPENDITURE ANALYSIS

Personnel costs increased from the previous year due to one staff member's personnel costs shifting out of Rental Inspection Services and into Inspection Services. Supplies costs decreased because there were materials budgeted in FY 13-14 for office organization and storage that were not budgeted in CY 2014. Services costs decreased from the previous year due to anticipation of less banking services and less need of temporary employees. Also, the inspections department ordered a large quantity of forms during FY 13-14 that will not need to be ordered in CY 2014. Other is going up due to a need to replace outdated reference materials.

General Funds Expenditure / Community & Economic Development - Rental Inspection Services							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	51,653	69,557	184,761	182,346	171,179	65,228	-64%
Services	14,953	191,782	7,521	14,183	8,914	9,518	-33%
Total Department	66,606	261,339	192,282	196,529	180,093	74,746	-62%

EXPENDITURE ANALYSIS

Personnel costs decreased from FY 13-14 to CY 2014 due to shifting a portion of the costs from General Funds to CDBG Funds.



ROCK ISLAND
ILLINOIS

POLICE DEPARTMENT

The Police Department utilizes a variety of funds in addition to the General Fund to track revenues and expenditures in this category though 99.64% of the expenditures detailed below are budgeted in the General Fund. These additional funds utilized by the Police Department consist of the DUI Fine Law fund, Court Supervision fund, Crime Laboratory fund, Honor Guard Contributions fund, DARE fund, Police Contributions fund, Elderly Service Contributions fund, and ESO Christmas Tour fund. Each of these funds is used for a specific purpose with some of these funds being regulated specified by state law.

POLICE ADMINISTRATION EXPENDITURES

General Funds Expenditure / Police - Administration							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	532,469	499,468	545,655	509,688	475,275	421,175	-17%
Supplies	9,158	7,398	9,976	6,758	6,281	6,150	-9%
Services	293,678	355,429	352,720	322,043	320,220	264,162	-18%
Other	5,492	4,935	9,485	6,006	6,006	6,483	8%
Transfers	12,000	75,000	1,423	-	-	-	---
Contingency	5	15	60	-	-	-	---
Total Department	852,802	942,245	919,319	844,495	807,782	697,970	-17%

EXPENDITURE ANALYSIS

The -9% variance in Supplies is the result of purchasing additional computer related supplies. The increase of 8% in Other is related to the increase cost of dues and professional journals utilized by the Chief and Assistant Chief.

PATROL EXPENDITURES

General Funds Expenditure / Police - Patrol							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	3,978,246	5,547,055	5,494,395	6,171,941	5,689,287	5,123,012	-17%
Supplies	19,037	10,094	14,443	20,543	8,952	26,678	30%
Services	466,980	450,362	512,107	536,228	437,702	461,644	-14%
Other	277	6,310	5,279	5,270	5,270	5,300	1%
Transfers	24,000	150,000	5,293	-	-	-	---
Total Department	4,488,540	6,163,821	6,031,517	6,733,982	6,141,211	5,616,634	-17%

EXPENDITURE ANALYSIS

The 30% variance in Supplies is due to budgeting for the purchase of three (3) new Defibrillators. The -14% variance for Services includes increases in Fleet Maintenance and Fleet Accident Repair out of the 101 account. This also includes the reduction of Fleet Maintenance in the 226 (Court Supervision) fund. There is a \$1,200 increase out of the 225 (DUI Fine Law) fund which is budgeted for training on the new Mechanical Total Station which is a piece of equipment that assists in traffic crash and crime scene

reconstruction. There is a 1% change in Other under Patrol, which is designated for two things; the first is Halloween candy that is purchased each year and handed out by the patrol officers as well as the District's Fright Night event. This area also includes the Cops & Firefighters for Christmas event.

MAJOR CRIME EXPENDITURES

General Funds Expenditure / Police - Major Crime							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	1,109,160	1,127,791	1,081,461	1,163,809	1,030,160	892,308	-23%
Supplies	2,551	10,422	2,476	2,269	1,906	2,710	19%
Services	57,871	39,051	38,162	46,918	34,155	37,999	-19%
Other	524	708	2,935	1,570	458	1,620	3%
Capital	69,000	100	-	-	-	-	---
Transfers	40,000	82,650	150,761	-	10,084	-	---
Total Department	1,279,106	1,260,722	1,275,795	1,214,566	1,076,763	934,637	-23%

EXPENDITURE ANALYSIS

The increase in Supplies is due to the need to budget for the purchase of several office chairs that need to be replaced and new floor mats. Also included is the need to purchase a specific ink printer cartridge for the Juvenile Investigation Bureau that is not associated with the City's printers. Other remained constant as this category contains one time costs for dues and license/certification which are not affected by the shortened budget year. Funding for out of town investigative trips was also not decreased based on past expenditure history.

NARCOTICS/VICE EXPENDITURES

General Funds Expenditure / Police - Narcotics-Vice							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	541,645	741,182	710,273	828,246	592,157	511,784	-38%
Supplies	86	-	-	-	-	-	---
Services	18,821	21,525	27,266	27,822	12,569	22,297	-20%
Other	-	-	4,000	-	-	-	---
Total Department	560,552	762,707	741,539	856,068	604,726	534,081	-38%

EXPENDITURE ANALYSIS

Variance of -38% for Personnel within Police Narcotics-Vice is due to personnel changes to include a new supervisor and changes in the narcotics officers positions utilizing less senior employees.

JUVENILE INVESTIGATION EXPENDITURES

General Funds Expenditure / Police - Juvenile							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	650,755	640,229	619,665	663,478	627,234	572,804	-14%
Supplies	534	863	527	865	390	955	10%
Services	28,258	18,067	16,200	26,748	14,249	18,295	-32%
Other	921	585	687	2,395	376	2,385	0%
Total Department	680,468	659,744	637,079	693,486	642,249	594,439	-14%

EXPENDITURE ANALYSIS

Variance of -14% in Personnel is due to yearly salary increases and expenditures associated with employee benefits. The 10% increase in Supplies is due to the planned purchase of a replacement chair and new chair mats. The variance of 0% in the Other line is due to the fact that the money budgeted for the School Resource Officer position was not reduced. This area includes his yearly items needed for his classes associated with the school district.

COMMUNITY SERVICES EXPENDITURES

General Funds Expenditure / Police - Community Services							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	176,933	175,006	167,483	182,700	172,744	143,046	-22%
Supplies	706	707	344	-	-	580	NEW
Services	20,362	25,883	19,283	21,669	15,202	20,879	-4%
Other	35	138	35	103	103	70	-32%
Total Department	198,036	201,734	187,145	204,472	188,049	164,575	-20%

EXPENDITURE ANALYSIS

The new budgeted amount in Supplies is due to the addition of the purchase of animal traps because of the need to replace our older traps. The -4% variance in Services can be related to the increase in Fleet Accident Repair. Consultant fees have also been increased to include coyote trapping.

RESOURCE SERVICES EXPENDITURES

General Funds Expenditure / Police - Resource Services							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	230,693	235,378	207,673	240,101	206,527	192,458	-20%
Supplies	23,263	38,554	36,281	46,662	46,656	33,485	-28%
Services	169,552	164,787	143,484	157,222	142,383	125,998	-20%
Other	1,429	(679)	375	375	375	375	0%

General Funds Expenditure / Police - Resource Services

Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Capital	79,749	-	-	-	-	-	---
Total Department	504,686	438,040	387,813	444,360	395,941	352,316	-21%

EXPENDITURE ANALYSIS

The 0% variance in Other is from the annual payment of the International Association of Police Chaplains dues.

COMMUNICATIONS EXPENDITURES

General Funds Expenditure / Police - Communications

Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	828,752	862,006	886,527	933,482	890,640	728,695	-22%
Supplies	781	14,412	13,898	6,869	6,868	920	-87%
Services	82,952	80,238	81,126	105,208	96,970	87,345	-17%
Other	-	105	-	-	-	-	---
Capital	-	-	-	25,000	-	-	-100%
Total Department	912,485	956,761	981,551	1,070,559	994,478	816,960	-24%

EXPENDITURE ANALYSIS

The significant decrease in Supplies is due to no longer needing to purchase certain replacement radio equipment for the dispatch center as a new radio system is being purchased. The Services category is not seeing the anticipated decrease due to an increase in the maintenance contract cost with the new 800 MHz radio system though there will be a savings in the cost for telephone lines that were used with the current UHF/VHF radio system. The 100% reduction in Capital is due to the capital expenditure related to the radio system upgrade that was budgeted in FY 13-14 is not needed in the new fiscal year.

TECHNICAL SERVICES EXPENDITURES

General Funds Expenditure / Police - Technical Services

Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	152,359	157,832	155,903	175,272	167,808	139,543	-20%
Supplies	2,641	3,525	3,493	1,624	1,610	2,775	71%
Services	2,874	1,663	1,096	5,639	4,932	5,129	-9%
Other	-	30	-	1,200	-	1,330	11%
Total Department	157,874	163,050	160,492	183,735	174,350	148,777	-19%

EXPENDITURE ANALYSIS

The 71% increase in Supplies is due to the purchase of additional storage shelving for the evidence area. The -9% variance in Services reflects the operating service contract for the Livescan (fingerprinting) system which is a one time fee. The 11% increase in Other is related to projected increase in the number of sex offender registering with the City. Each registration requires the submission of a fee to the State of Illinois though this is covered by a fee charged to the person registering. The collection of this fee is reflected in General fund revenues.

RECORDS EXPENDITURES

General Funds Expenditure / Police - Records							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	243,862	270,035	255,702	279,902	254,362	223,526	-20%
Services	3,579	3,819	2,868	2,924	2,584	2,668	-9%
Total Department	247,441	273,854	258,570	282,826	256,946	226,194	-20%

EXPENDITURE ANALYSIS

The -9% variance in Services is related to telephone and internal copying services.

POLICE AND FIRE COMMISSION

General Funds Expenditure / Police - Police & Fire Commission							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Supplies	20	-	-	-	-	-	---
Services	14,432	4,672	6,621	14,750	9,255	14,750	0%
Other	375	375	375	550	375	550	0%
Total Department	14,827	5,047	6,996	15,300	9,630	15,300	0%

EXPENDITURE ANALYSIS

Services and Other have not fluctuated as these represent one time costs associated with the hiring process that occur once a year and are not affected by the shortening of the budget year.



ROCK ISLAND
ILLINOIS

FIRE DEPARTMENT

Over 98% of the Fire Department's budget for CY 2014 is budgeted in the General Fund. Just 1.43% is in the Foreign Fire Tax Fund and 0.18% is in the Gaming Fund. General Fund expenditures include all expenditures required for the day to day operations of the department with the highest area of expenditures having to do with personnel costs.

FIRE ADMINISTRATION EXPENDITURES

General Funds Expenditure / Fire - Administration							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	787,250	1,009,854	1,030,100	1,064,478	951,379	906,039	-15%
Supplies	14,233	15,991	13,025	17,060	12,101	13,045	-24%
Services	231,088	143,202	186,645	257,659	231,192	122,772	-52%
Other	3,336	857	784	535	142	900	68%
Total Department	1,035,907	1,169,904	1,230,554	1,339,732	1,194,814	1,042,756	-22%

EXPENDITURE ANALYSIS

The decrease in Services is due to the completion of the roof project and Engineering cost at SW fire station #2 in FY 13-14 (\$81,000) along with a reduction to Station # 1 building and grounds of (\$ 9,000) and Station # 3 building and grounds of (\$ 4,000). The increase in other is due to the addition of "dues" for the Fire Chiefs Association which is an annual fee of (\$ 450.00).

FIRE / EMERGENCY SERVICES EXPENDITURES

General Funds Expenditure / Fire - Fire/Emergency Services							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	1,656,141	2,381,254	2,497,067	2,570,397	2,403,622	2,200,338	-14%
Supplies	48,541	30,548	24,849	22,840	20,141	22,675	-1%
Services	274,890	436,756	394,051	420,513	354,700	342,441	-19%
Other	1,277	3,025	3,308	3,015	2,539	3,500	16%
Capital	-	-	-	25,000	-	-	-100%
Total Department	1,980,849	2,851,583	2,919,275	3,041,765	2,781,002	2,568,954	-16%

EXPENDITURE ANALYSIS

The increase in Supplies reflects the cost of cleaning supplies and SCBA equipment that remained the same in CY 2014 expenditure along with an increase of (\$ 600.00) in communication equipment for CY 2014. The increase in other is due to the annual MABAS & IFSI dues along with the cost of Professional Journals. (\$ 1,000.00) The reduction in Capital is the result of the new Fire Rescue Boat expenditure being a one-time budget item in FY 13-14.

FIRE PREVENTION EXPENDITURES

General Funds Expenditure / Fire - Fire Prevention							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	533,567	776,839	782,673	822,725	721,502	696,993	-15%
Supplies	169	841	100	24	-	75	213%
Services	6,667	4,381	5,674	5,744	3,742	4,145	-28%
Other	1,298	2,305	1,652	2,900	2,061	2,650	-9%
Total Department	541,701	784,366	790,099	831,393	727,305	703,863	-15%

EXPENDITURE ANALYSIS

The increase in Supplies reflects the cost of photographic equipment for fire investigations (\$40.00). Other remained basically the same for CY 2014 due to the cost of "Dues" for the Fire Marshal that pertains to the local and state organizations he is affiliated with (\$700.00).

AMBULANCE EXPENDITURES

General Funds Expenditure / Fire - Ambulance							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	1,645,875	2,475,879	2,463,704	2,550,610	2,264,642	2,201,384	-14%
Supplies	97,391	142,557	97,570	119,800	110,267	85,400	-29%
Services	110,051	116,284	169,632	176,459	155,919	138,215	-22%
Other	843	1,048	2,105	3,000	1,697	2,375	-21%
Capital	-	-	-	80,115	80,115	15,000	-81%
Contingency	1,662,725	1,682,074	1,717,580	1,675,000	1,548,546	1,260,000	-25%
Total Department	3,516,885	4,417,842	4,450,591	4,604,984	4,161,186	3,702,374	-20%

EXPENDITURE ANALYSIS

The decrease in Capital represents the purchase of three (3) new Zoll Heart Monitors with the capability to perform a 12 lead EKG in FY 13-14 budget (\$ 60,000). In CY 2014 budget the department is looking to purchase a basic Zoll Heart Monitor for the Paramedic Engine located at the SW fire station # 2.

PUBLIC WORKS DEPARTMENT

Public Works Administration provides the general supervision, planning, and management of the Public Works Department. The major responsibilities include street maintenance, solid waste collection, production and distribution of drinking water, collection and treatment of wastewater, stormwater management, municipal engineering, fleet maintenance, electrical maintenance, building maintenance, right-of-way maintenance, flood levee maintenance and the Sunset Marina.

PUBLIC WORKS ADMINISTRATION EXPENDITURES

General Funds Expenditure / Public Works - Administration							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	753,961	785,391	827,967	788,577	601,443	583,795	-26%
Supplies	24,091	36,530	21,043	24,157	17,564	20,470	-15%
Services	391,135	521,795	696,370	607,047	479,070	354,217	-42%
Other	6,991	2,263	2,724	2,305	467	1,395	-39%
Transfers	39,316	32,775	39,386	36,387	36,387	27,900	-23%
Total Department	1,215,494	1,378,754	1,587,490	1,458,473	1,134,931	987,777	-32%

EXPENDITURE ANALYSIS

Services depict a significant reduction in expenditures largely due to a street condition inventory project this year and a projected reduction in workers compensation fees. A reduction in dues for management staff is reflected in the Other category.

BUILDING MAINTENANCE EXPENDITURES

General Funds Expenditure / Public Works - Building Maintenance							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	102,524	116,939	112,967	117,222	108,557	69,194	-41%
Supplies	28,535	27,496	30,795	24,043	16,407	36,410	51%
Services	203,812	216,158	248,274	402,637	253,663	236,797	-41%
Other	-	275	325	1,750	1,575	75	-96%
Total Department	334,871	360,868	392,361	545,652	380,202	342,476	-37%

EXPENDITURE ANALYSIS

Personnel costs are lower due to the transfer of the Electrical Maintenance Supervisor to the Municipal Services Division. Supply expenditures are higher mainly due to the increase in maintenance materials for the City's aging buildings and to the routine maintenance required for the new street garage which has passed the warranty period. The elevator licensing fee for City Hall is the only item included in the Other category.

STREET MAINTENANCE AND REPAIR EXPENDITURES

General Funds Expenditure / Public Works - Street Maintenance & Repair							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	553,089	531,934	522,711	649,576	435,148	509,944	-21%
Supplies	308,261	297,173	318,621	339,884	194,007	261,063	-23%
Services	1,243,434	1,270,334	1,818,564	1,907,450	1,719,290	1,798,584	-6%
Transfers	-	-	86,100	-	-	-	---
Total Department	2,104,784	2,099,441	2,745,996	2,896,910	2,348,445	2,569,591	-11%

EXPENDITURE ANALYSIS

Most of the items in Services are street maintenance projects (concrete and asphalt patching, sealcoating, brick street repair, etc.) and summer contract maintenance and do not benefit proportionally from a nine month budget. Expenditures for the summer projects are similar to the current year.

SNOW AND ICE EXPENDITURES

General Funds Expenditure / Public Works - Snow & Ice Control							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	162,385	67,954	94,304	116,682	156,014	36,999	-68%
Supplies	344,259	226,702	262,890	307,625	193,000	128,842	-58%
Services	305,014	242,487	236,878	363,521	238,471	259,948	-28%
Total Department	811,658	537,143	594,072	787,828	587,485	425,789	-46%

EXPENDITURE ANALYSIS

The switch to a nine month budget reduced the snow season from four to one month which resulted in a significant reduction in personnel and supply costs. The Services area includes mostly fleet costs which are spread throughout the year and do not reflect the same reduction.

REFUSE COLLECTION EXPENDITURES

General Funds Expenditure / Public Works - Refuse Collection							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	496,559	526,040	515,793	620,235	558,604	465,873	-25%
Supplies	72,375	76,809	51,731	73,364	72,298	82,935	13%
Services	1,058,527	841,637	865,418	951,303	841,154	791,191	-17%
Contingency	-	-	2,435	-	-	-	---
Total Department	1,627,461	1,444,486	1,435,377	1,644,902	1,472,056	1,339,999	-19%

EXPENDITURE ANALYSIS

The main expenditure in the Supplies area is the leaf bag purchase which takes place in late summer. The Services expenditures are mainly refuse and yard waste tipping fees, most of which take place prior to December 31st.

LEVEE/ROW MAINTENANCE EXPENDITURES

General Funds Expenditure / Public Works - Levee/ROW Maintenance							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	421,831	388,500	335,413	454,082	312,568	367,671	-19%
Supplies	11,179	22,242	4,534	7,016	4,315	8,315	19%
Services	256,813	335,954	355,999	275,757	222,674	247,484	-10%
Total Department	689,823	746,696	695,946	736,855	539,557	623,470	-15%

EXPENDITURE ANALYSIS

The majority of Supplies (dirt, sod, rock, etc.) are used during the summer months. The Services (equipment rental for floods, seasonal employment, tree trimming/removal contracts) are utilized prior to December 31st and do not benefit proportionally from a nine month budget.

MOTOR VEHICLE PARKING EXPENDITURES

General Funds Expenditure / Public Works - Motor Vehicle Parking System							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	71,092	67,686	100,302	103,093	85,366	79,376	-23%
Supplies	1,918	1,371	2,441	2,800	2,107	1,800	-36%
Services	32,100	29,882	33,930	35,120	32,784	41,520	18%
Other	75	-	75	150	150	75	-50%
Total Department	105,185	98,939	136,748	141,163	120,407	122,771	-13%

EXPENDITURE ANALYSIS

The reduction in Supplies represents buying fewer parking meters. Services are higher due to a new handheld equipment agreement and the new Duncan Parking Contract. Other is reduced due to some inspection fees only being needed in FY 13-14.

ELECTRICAL MAINTENANCE EXPENDITURES

General Funds Expenditure / Public Works - Electrical Maintenance							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	201,059	212,531	140,086	14,545	52,615	107,707	641%
Supplies	37,182	33,529	40,284	28,776	18,319	45,525	58%
Services	354,403	338,250	424,523	550,516	491,592	288,898	-48%
Total Department	592,644	584,310	604,893	593,837	562,526	442,130	-26%

EXPENDITURE ANALYSIS

The increase in Personnel costs and the decrease in Services reflect the decision to staff the two (2) maintenance electrician positions and reduced contracted electrical services. Supplies are higher due to a proposed plaza lighting upgrade.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation. These funds are utilized to some extent by all departments within the City.

What follows is a review of each of the following Special Revenue Funds along with the expenditures for each fund as utilized by the respective departmental unit(s):

- TIF #1 Downtown Fund (201)
- TIF #2 South 11th Street Fund (202)
- TIF #3 North 11th Street Fund (203)
- TIF #4 Jumer's Casino Rock Island Fund (204)
- TIF #5 Columbia Park Fund (205)
- TIF #6 NE I280/Parkway Fund (206)
- Community/Economic Development Fund (207)
- TIF #7 The Locks Fund (208)
- TIF #8 Watchtower Fund (209)
- M L King Center Fund (211)
- MLK Facility Improvement Fund (212)
- Motor Fuel Tax Fund (221)
- Foreign Fire Insurance Fund (222)
- Riverboat Gaming Fund (223)
- State Drug Prevention Fund (224)
- US Dept of Justice Grant Fund (241)
- Community Development Block Grant Fund (242)
- Federal Drug Prevention Fund (243)
- Neighborhood Stabilization ARRA Fund (244)
- Schwiebert Park Boat Dock Fund (245)
- Ridgewood Business Park Fund (246)
- Public Library Fund (251)
- Lead Grant Fund (282)



ROCK ISLAND
ILLINOIS

TIF #1 DOWNTOWN FUND

The legal description of the Downtown TIF encompasses the general area of the Downtown. This TIF (Tax Increment Financing) utilizes property tax revenue generated by properties within this area to support redevelopment, infrastructure, and other TIF eligible projects within the same area. It is administered by the Community and Economic Development department and includes personnel expenditures for the General Administration department. The Downtown TIF is currently in the process of being amended to exclude the new TIF area of the Locks project. The Downtown TIF was created in 1985 and is set to expire December 31, 2020.

TIF #1 DOWNTOWN FUND REVENUES

TIF #1 Downtown Fund (201) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Property Taxes	2,253,652	2,340,522	2,374,250	2,303,342	2,117,183	2,303,342	0%
Grants	17,500	-	-	-	-	-	---
Charges for Services	-	-	-	200,000	-	-	-100%
Investments & Loans	34,586	8,282	14,882	-	1,756	-	---
Contributions & Donations	54,000	-	-	-	-	-	---
Sale of Fixed Assets	-	(23,861)	-	-	-	-	---
Other	7,350	1,350	120	5,000	-	-	-100%
Total Fund	2,367,088	2,326,293	2,389,252	2,508,342	2,118,939	2,303,342	-8%

REVENUE ANALYSIS

Property tax revenue is anticipated to remain the same due to collecting 100% of the property tax revenue within the 9-month short year period. Charges for services revenue is anticipated to be zero in CY 2014 due to anticipated changes in the administration of the TIF upper story housing program offered by the City. Other revenue is reduced to zero from FY 13-14 due to no anticipation of miscellaneous revenue to the Downtown TIF.

TIF #1 DOWNTOWN FUND EXPENDITURES

TIF #1 Downtown Fund (201) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	63,516	92,681	63,778	92,080	62,053	63,822	-31%
Supplies	98	310	371	433	433	300	-31%
Services	128,442	188,490	406,942	203,790	134,642	292,110	43%
Other	26,508	386,836	66,379	2,782,838	2,336,484	1,379,847	-50%
Programs	1,007,404	487,652	485,165	310,611	213,975	178,030	-43%
Capital	69,084	-	15,000	27,500	27,500	-	-100%
Transfers	1,223,058	1,853,403	1,514,634	1,526,841	1,214,611	1,145,769	-25%
Contingency	(1,206)	79,897	231,796	-	74,656	-	---
Total Department	2,516,904	3,089,269	2,784,065	4,944,093	4,064,354	3,059,878	-38%

EXPENDITURE ANALYSIS

Services expenditure line item increased due to increased anticipation of professional services contracted out to prepare for various large TIF projects both within the Downtown TIF and within the future Locks TIF area. Programs expenditure line decreased due to less façade improvement dollars budgeted for CY 2014 as well as no funds set aside for streets/alley projects, rebates for Jackson Square, land purchase or rent rehab payouts during CY 2014. Capital projects decreased due to no anticipation of capital projects in the Downtown TIF during CY 2014.

TIF #2 SOUTH 11TH STREET FUND

The legal description of the South 11th Street TIF encompasses between 9th and 11th street from 36th to 40th avenue; one-half block west of 11th street from 40th to 44th avenue; and both sides of 11th street from 44th avenue to the Rock River. This TIF (Tax Increment Financing) utilizes property tax revenue generated by properties in this area to support redevelopment, infrastructure, and other TIF eligible projects within the same area. It is administered by the Community and Economic Development department. The South 11th Street TIF is currently in the process of being closed down early to allow for the new Watchtower TIF to be established. It was created in 1991 and will be dissolved in 2014.

TIF #2 SOUTH 11TH STREET FUND REVENUES

TIF #2 South 11th Street Fund (202) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Property Taxes	20,811	3,399	208,332	207,367	228,318	202,000	-3%
Investments & Loans	2,490	1,430	642	2,900	386	-	-100%
Other	76,783	1,000	2,350	-	1,524	-	---
Total Fund	100,084	5,829	211,324	210,267	230,228	202,000	-4%

REVENUE ANALYSIS

Property tax revenue is anticipated to remain the same due to collecting 100% of the property tax revenue within the 9-month short year period. Investments and loans are anticipated to go to zero due to the TIF expecting to be dissolved by the end of 2014.

TIF #2 SOUTH 11TH STREET FUND EXPENDITURES

TIF #2 South 11th Street Fund (202) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	11,228	10,959	26,100	24,448	19,358	-	-100%
Supplies	-	-	299	3	3	-	-100%
Services	45,665	957	52,920	12,745	3,030	15,000	18%
Other	2,273	1,537	250	22,960	22,960	-	-100%
Programs	112,450	41,804	31,320	222,644	68,457	-	-100%
Capital	3,957	-	-	-	-	-	---
Transfers	108,773	117,562	198,072	414,454	110,099	-	-100%
Contingency	(1,206)	56,270	528	-	978,909	-	---
Total Department	283,140	229,089	309,489	697,254	1,202,816	15,000	-98%

EXPENDITURE ANALYSIS

Personnel, Supplies, Other, Programs, and Transfers line items are all are anticipated to go to zero due to the TIF expecting to be dissolved by the end of 2014. Services are anticipated to increase due to the professional fees required to legally dissolve the TIF.

TIF #3 NORTH 11TH STREET FUND

The legal description of the North 11th Street TIF encompasses between 8th to 13th streets between 2nd and 8th avenue; 8th to 11 ½ street between 8th and 13th avenue; both sides of 11th street from 13th to 36th avenue and the block between 9th and 11th street from 29 ½ to 31st avenue. This TIF (Tax Increment Financing) utilizes property tax revenue generated by properties within this area to support redevelopment, infrastructure, and other TIF eligible projects within the same area. It is administered by the Community and Economic Development department and includes personnel expenditures for the General Administration department. The North 11th Street TIF was created in 2000 and is set to expire on July 24th, 2023.

TIF #3 NORTH 11TH STREET FUND REVENUES

TIF #3 North 11th Street Fund (203) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Property Taxes	368,483	376,836	390,179	385,786	348,194	381,928	-1%
Investments & Loans	5,036	1,157	2,100	-	611	-	---
Other	842	-	-	-	-	-	---
Total Fund	374,361	377,993	392,279	385,786	348,805	381,928	-1%

REVENUE ANALYSIS

Property tax revenue is anticipated to remain the same due to collecting 100% of the property tax revenue within the 9-month short year period.

TIF #3 NORTH 11TH STREET FUND EXPENDITURES

TIF #3 North 11th Street Fund (203) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	13,352	19,159	13,523	24,448	18,846	19,058	-22%
Supplies	-	-	-	20,229	20,229	-	-100%
Services	14,500	142,368	28,684	94,792	42,907	83,750	-12%
Other	1,883	4,150	315,891	239,317	70,841	4,496	-98%
Programs	172,718	104,091	112,221	337,879	139,737	335,000	-1%
Capital	-	-	-	104,000	-	-	-100%
Transfers	135,128	200,463	343	2,877	190	119,250	4045%
Contingency	-	56,270	528	-	42,097	-	---
Total Department	337,581	526,501	471,190	823,542	334,847	561,554	-32%

EXPENDITURE ANALYSIS

Supplies expenditures are expected to decrease to zero due to a special project that occurred during FY 13-14 that is not anticipated to happen again in CY 2014. Other expenditures decreased dramatically due to no anticipation of contributions during CY 2014 that were included in the FY 13-14 budget. Program expenditures increased slightly due to rebates budgeted in CY 2014 that were not budgeted in

FY 13-14. This was partially offset by decreasing the sign improvement and landscaping line items to zero due to a special project that occurred during FY 13-14 that is not anticipated to happen again in CY 2014. Capital expenditures are expected to decrease to zero due to a special project anticipated to be completed in FY 13-14 and no expenditure anticipated in CY 2014. Transfers increased dramatically due to bond payments being made out of the TIF whereas the payments were not made out of TIF in the past two fiscal years.

TIF #4 JUMER'S CASINO ROCK ISLAND FUND

The legal description of the Jumer's Casino TIF encompasses 177 acres at the southeast intersection of I-280 and IL Route 92. This TIF (Tax Increment Financing) utilizes property tax revenue generated by properties within this area to support redevelopment, infrastructure, and other TIF eligible projects within the same area. It is administered by the Community and Economic Development department and includes personnel expenditures for the General Administration department. The Jumer's Casino Rock Island TIF was created in 2004 and is set to expire on November 22, 2027.

TIF #4 JUMER'S CASINO ROCK ISLAND FUND REVENUES

TIF #4 Jumer's Casino Rock Island Fund (204) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Property Taxes	2,074,661	2,136,222	2,144,729	2,080,387	2,130,857	2,028,377	-3%
Investments & Loans	9,586	(1,613)	6,643	-	208	-	---
Total Fund	2,084,247	2,134,609	2,151,372	2,080,387	2,131,065	2,028,377	-3%

REVENUE ANALYSIS

Property tax revenue is anticipated to remain substantially the same due to collecting 100% of the property tax revenue within the 9-month short year period.

TIF #4 JUMER'S CASINO ROCK ISLAND FUND EXPENDITURES

TIF #4 Jumer's Casino Rock Island Fund (204) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	5,046	9,638	7,646	8,366	7,735	6,310	-25%
Other	514,280	533,546	526,546	540,361	540,361	520,000	-4%
Programs	1,555,995	1,602,167	1,608,547	1,598,143	1,598,143	1,555,000	-3%
Total Department	2,075,321	2,145,351	2,142,739	2,146,870	2,146,239	2,081,310	-3%

EXPENDITURE ANALYSIS

Other and Programs expenditures are both anticipated to remain at the same level as FY 13-14 due to the payouts to both Jumer's Casino and Rock Island County anticipated to happen within the 9-month short year period.

TIF #5 COLUMBIA PARK FUND

The legal description of the Columbia Park TIF encompasses 161 acres bordered by the Sylvan Slough on the North and Moline border on the East; 6th avenue from 38th to 45th street and 5th avenue from 32nd to 38th street on the South and South line of IAIS rail yard on the West. This TIF (Tax Increment Financing) utilizes property tax revenue generated by properties in this area to support redevelopment, infrastructure, and other TIF eligible projects within the same area. It is administered by the Community and Economic Development department. The Columbia Park TIF was created in 2007 and is set to expire on August 14, 2030.

TIF #5 COLUMBIA PARK FUND REVENUES

TIF #5 Columbia Park Fund (205) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Property Taxes	32,818	39,807	46,808	47,164	27,072	47,164	0%
Investments & Loans	104	215	279	141	287	120	-15%
Total Fund	32,922	40,022	47,087	47,305	27,359	47,284	0%

REVENUE ANALYSIS

Property tax revenue is anticipated to remain the same due to collecting 100% of the property tax revenue within the 9-month short year period.

TIF #5 COLUMBIA PARK FUND EXPENDITURES

TIF #5 Columbia Park Fund (205) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	7,741	15,244	10,643	26,408	13,496	14,539	-45%
Services	-	5,505	330	-	-	-	---
Transfers	40,390	-	-	-	-	80,130	NEW
Total Department	48,131	20,749	10,973	26,408	13,496	94,669	258%

EXPENDITURE ANALYSIS

Personnel costs decreased due to shifting these costs to both Downtown TIF and General fund to keep in line with no anticipation of increase in revenues. Transfer costs were new this year due to expectation of making bond payments out of the TIF fund whereas the past three fiscal years the payments were made from a different funding source.

TIF #6 NE I-280/PARKWAY FUND

This fund was created in anticipation of doing research and analysis of creating a TIF by NE I-280 / Parkway. This project has been on hold for several years and no activity is expected to occur during CY 2014. This fund is administered by the Community and Economic Development department.

TIF #6 NE I-280/PARKWAY FUND REVENUES

TIF #6 NE I280/Parkway Fund (206) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Transfers	-	-	38,586	-	-	-	---
Total Fund	-	-	38,586	-	-	-	---

REVENUE ANALYSIS

No analysis required.

TIF #6 NE I-280/PARKWAY FUND EXPENDITURES

TIF #6 NE I280/Parkway Fund (206) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Services	-	38,586	-	-	-	-	---
Total Department	-	38,586	-	-	-	-	---

EXPENDITURE ANALYSIS

No analysis required.

TIF #7 THE LOCKS FUND

This fund has been created in anticipation of establishing the City's newest TIF fund, The Locks. This TIF carves out a piece of the Downtown TIF (which requires amendment of the Downtown TIF) located between 18th and 20th Street stretching through 1st and 2nd Avenue. This TIF (Tax Increment Financing) after establishment will utilize property tax revenue generated by properties in this area to support redevelopment, infrastructure, and other TIF eligible projects within the same area. It is administered by the Community and Economic Development department.

TIF #7 THE LOCKS FUND REVENUES

TIF #7 The Locks Fund (208) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
None	-	-	-	-	-	-	---
Total Fund	-	-	-	-	-	-	---

REVENUE ANALYSIS

No revenue activity is anticipated in this fund in CY 2014.

TIF #7 THE LOCKS FUND EXPENDITURES

TIF #7 The Locks Fund (208) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Services	-	-	-	45,250	-	-	-100%
Total Department	-	-	-	45,250	-	-	-100%

EXPENDITURE ANALYSIS

Services expenditures were budgeted at zero due to delay in the set-up of The Locks TIF fund. These expenditures were budgeted into the Downtown TIF until the new TIF is officially established.



ROCK ISLAND
ILLINOIS

COMMUNITY AND ECONOMIC DEVELOPMENT (CED) FUND

The Community and Economic Development (CED) fund encompasses many different activities that happen through the CED department. The majority of the revenue for this fund comes from transfers, primarily from the Gaming fund and General fund. This fund is used to receive and expend these transferred funds for capital projects, grants, rebates and contributions. This fund is also used to help track outside grants and/or special project revenue and expenditures (i.e. IKE grant or the Walmart project). Lastly, this fund is used to track expenditures related to hotel/motel tax incentives to QCCVB as well as economic and housing incentives to various individuals and/or entities.

CED FUND REVENUES

Community/Economic Dev Fund (207) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	155,936	58,997	8,382	270,668	215,424	84,737	-69%
Rents & Royalties	-	-	9,124	265,200	254,810	98,400	-63%
Transfers	811,556	622,135	874,847	1,256,330	1,136,536	978,620	-22%
Investments & Loans	6,422	244	(250)	237,500	(5,395)	6,601	-97%
Contributions & Donations	62,542	63,279	18,661	358,216	44,905	17,000	-95%
Sale of Fixed Assets	-	-	-	-	(1)	4,500,000	NEW
Proceeds LT Liabilities	-	-	3,022,538	9,042,226	10,093,064	-	-100%
Other	821	15	1,000	13,626	16,126	-	-100%
Total Fund	1,037,277	744,670	3,934,302	11,443,766	11,755,469	5,685,358	-50%

REVENUE ANALYSIS

Grant revenues decreased dramatically from FY 13-14 to CY 2014 due to both the Quad City Botanical Center Children's Garden project grant and the DCEO Ike grant expected to be nearly completed by the end of FY 13-14.

Rents and royalties revenues decreased due to many of the Watchtower Plaza tenants no longer occupying their space due to demolition of the building during CY 2014.

Investments and Loan revenue are expected to decrease due to a one-time loan that was made during FY 13-14 that will not be made in CY 2014.

Contributions and Donations revenue decreased due to the completion of the Quad City Botanical Center Children's Garden project.

Sale of fixed assets did not change from FY 13-14 due to expecting to complete the sale of fixed assets for the Walmart project during CY 2014. This is no longer expected to take place during FY 13-14.

Proceeds from LT Liabilities (line of credit) were not budgeted due to a majority of the expenditures for the Walmart project happening during FY 13-14.

CED FUND EXPENDITURES

Community/Economic Dev Fund (207) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	389	1,736	-	27,773	19,632	-	-100%
Supplies	972	44	-	2,822	2,822	-	-100%
Services	334,535	87,656	249,478	1,055,410	750,556	153,460	-85%
Other	457,752	426,962	585,359	967,672	741,130	498,620	-48%
Programs	712,990	446,182	4,535,477	8,976,059	8,031,922	414,737	-95%
Capital	244,243	451,243	16,756	1,081,674	851,489	-	-100%
Debt Service	348,341	1,521	-	-	11,950	-	---
Transfers	509,341	9,000	50,692	966	1,141	4,500,000	465739%
Contingency	-	56,270	528	-	1,042	-	---
Total Department	2,608,563	1,480,614	5,438,290	12,112,376	10,411,684	5,566,817	-54%

EXPENDITURE ANALYSIS

Personnel costs are expected to go back to zero during CY 2014 due to the IKE grant being completed. General Fund revenue was used to cover these personnel costs but was moved to the CED Fund for tracking purposes.

Supplies for the Centennial bridge office as well as the Walmart project were budgeted at zero for CY 2014 due to no anticipation of expenditures. Also, an office furniture purchase was made in FY 13-14 that is not anticipated for CY 2014.

Services and Programs have decreased due to expenditures related to the Walmart and Blackhawk Commons developments being reduced for CY 2014.

Transfers did change significantly from FY 13-14 due to expecting to complete the sale of fixed assets for the Walmart project during CY 2014 which would then generate a transfer of this amount to the Debt Service fund. This is no longer expected to take place during FY 13-14.

M L KING CENTER FUND

The King Center Fund accounts for costs related to the operations of the Martin Luther King Jr. Community Center. Revenue is derived mainly from transfers from the City's General Fund, lease and rental of rooms.

M L KING CENTER FUND REVENUES

M L King Center Fund (211) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Rents & Royalties	4,382	7,846	11,754	10,200	11,068	11,250	10%
Transfers	175,242	166,788	189,811	184,789	175,287	159,819	-14%
Investments & Loans	917	356	407	508	322	147	-71%
Total Fund	180,541	174,990	201,972	195,497	186,677	171,216	-12%

REVENUE ANALYSIS

The overall decrease in revenue is due mainly to restructuring of grants and funding sources. Rents and Royalties will increase by 10% based on revenue generated in prior fiscal years. Investment and Loans revenue will decrease by 71% due to the restructuring.

M L KING CENTER FUND EXPENDITURES

M L King Center Fund (211) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	84,792	90,268	91,916	145,939	122,941	136,668	-6%
Supplies	946	2,123	4,758	7,019	3,763	2,175	-69%
Services	88,823	86,075	50,685	64,488	53,236	32,752	-49%
Other	872	520	711	1,328	647	-	-100%
Transfers	38,000	-	-	11,700	11,700	-	-100%
Total Department	213,433	178,986	148,070	230,474	192,287	171,595	-26%

EXPENDITURE ANALYSIS

The overall decrease in expenditures, including Personnel, Supplies, Services, Other and Transfers, is due to adjustments in the budget to facilitate funding requirements.

MLK FACILITY IMPROVEMENT FUND

The MLK Facility Improvement Fund was activated in FY 08-09 to account for revenue and expenditures related to the building expansion of the Martin Luther King Community Center which took place in 2010. Revenue in this fund came primarily from transfers from other funds, such as the MLK Capital Contributions Fund (907), as well as Federal and State grants. As the expansion project has been completed, no activity is budgeted in this fund for CY 2014.

MLK FACILITY IMPROVEMENT REVENUES

MLK Facility Improvement Fund (212) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	807,150	-	-	-	-	-	---
Transfers	600,000	166,770	493,162	12,000	7,000	-	-100%
Investments & Loans	3,035	1,146	(5,711)	-	(653)	-	---
Total Fund	1,410,185	167,916	487,451	12,000	6,347	-	-100%

REVENUE ANALYSIS

The facility expansion project has been completed so no activity is budgeted in CY 2014.

MLK FACILITY IMPROVEMENT EXPENDITURES

MLK Facility Improvement Fund (212) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Supplies	-	1,673	12,365	-	-	-	---
Services	26,222	-	875	-	-	-	---
Capital	2,955,948	332,878	15,283	-	-	-	---
Total Department	2,982,170	334,551	28,523	-	-	-	---

EXPENDITURE ANALYSIS

The facility expansion project has been completed so no activity is budgeted in CY 2014.

MOTOR FUEL TAX FUND

The Illinois Motor Fuel Tax (MFT) Fund is derived from a tax on the privilege of operating motor vehicles upon public highways and of operating recreational watercraft upon the waters of this State, based on the consumption of motor fuel. The Department of Transportation allocates these monies according to the provisions outlined in the MFT fund distribution statute, 35 ILCS 505/8 and initiates the process for distribution of motor fuel tax to the counties, townships, and municipalities. The distribution to municipalities is apportioned in proportion to the population. MFT funds are used for a variety of street and right of way maintenance and construction projects. It is administered by the Public Works department

MOTOR FUEL TAX REVENUES

Motor Fuel Tax Fund (221) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
State & Local Taxes	1,176,269	1,138,203	1,101,454	1,112,335	1,086,367	834,252	-25%
Investments & Loans	190	3,559	(575)	255	3,593	574	125%
Total Fund	1,176,459	1,141,762	1,100,879	1,112,590	1,089,960	834,826	-25%

REVENUE ANALYSIS

Motor Fuel Tax (MFT) Revenue is expected to remain constant this year. Investments & Loans has increased based on interest received increasing due to an improved fund balance.

MOTOR FUEL TAX EXPENDITURES

Motor Fuel Tax Fund (221) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Services	-	33,941	-	117,089	-	-	-100%
Transfers	1,000,000	1,099,013	920,803	1,112,335	960,958	834,252	-25%
Total Department	1,000,000	1,132,954	920,803	1,229,424	960,958	834,252	-32%

EXPENDITURE ANALYSIS

MTF expenditures are projected to match revenue. Funds will be used on a variety of street maintenance projects including concrete and asphalt patching, street sweeping, and snow and ice removal. No funds are expected to be used on construction projects (Services) in CY 2014.

FOREIGN FIRE INSURANCE FUND

The Illinois Municipal League, on behalf of the State of Illinois, collects insurance taxes from companies outside of the State. Those funds are then distributed to fire departments across the State to provide for the needs of the departments to compensate for what is not provided by the municipality. The local Foreign Fire Tax Committee then oversees what should be purchased with this tax revenue for the Fire department which administers this fund.

FOREIGN FIRE INSURANCE FUND REVENUES

Foreign Fire Tax Fund (222) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
State & Local Taxes	40,588	42,273	74,388	40,000	61,896	50,000	25%
Investments & Loans	644	105	431	175	334	65	-63%
Total Fund	41,232	42,378	74,819	40,175	62,230	50,065	25%

REVENUE ANALYSIS

The amount of State & Local Taxes revenue proposed for CY 2014 is up based on the increase in actual received in FY 12-13. Investments & Loans has decreased as result of a lowering of the estimated interest to be received on the fund balance.

FOREIGN FIRE INSURANCE FUND EXPENDITURES

Foreign Fire Tax Fund (222) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	852	944	6,476	3,287	3,287	20,000	508%
Supplies	17,522	16,538	23,004	28,836	18,394	76,716	166%
Services	3,518	2,906	3,410	3,483	3,476	-	-100%
Other	874	874	231	978	978	900	-8%
Capital	25,018	-	-	3,416	-	19,000	456%
Total Department	47,784	21,262	33,121	40,000	26,135	116,616	192%

EXPENDITURE ANALYSIS

The large increase in Personnel is due to the planned purchase of turnout gear for the department which is a one-time expenditure of \$20,000. Supplies has increased to cover the purchase of various power tools and hand tools. The increase in Capital represents the purchase of new radio equipment.

RIVERBOAT GAMING FUND

The Riverboat Gaming Fund accounts for revenue received by the City from tax revenue generated by the operation of Jumer's Casino of Rock Island and the expenditure of these funds. Allocation of Riverboat Gaming Funds is regulated by the City's Financial Policies with direction that they be used, with City Council approval, for capital improvements, equipment purchases or service contracts in excess of \$10,000, and economic development projects that produce jobs, increase tax revenue and/or enhance the quality of life.

RIVERBOAT GAMING FUND REVENUES

Riverboat Gaming Fund (223) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
State & Local Taxes	5,441,339	5,712,621	5,576,018	6,000,000	4,679,427	4,230,000	-30%
Investments & Loans	56,385	4,274	37,836	20,371	16,187	9,302	-54%
Total Fund	5,497,724	5,716,895	5,613,854	6,020,371	4,695,614	4,239,302	-30%

REVENUE ANALYSIS

Revenue from Investments and Loans has decreased significantly due to the shortening of the fiscal year for CY 2014 as well as less revenue being generated by interest received on investments as the fund balance is projected to decrease.

RIVERBOAT GAMING FUND EXPENDITURES

Riverboat Gaming Fund (223) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Debt Service	348,341	9,491	-	-	-	-	---
Transfers	3,850,496	5,385,083	4,659,268	6,482,997	6,332,947	6,815,505	5%
Total Department	4,198,837	5,394,574	4,659,268	6,482,997	6,332,947	6,815,505	5%

EXPENDITURE ANALYSIS

Expenditures in the Riverboat Gaming Fund consist of transfers to other funds to support City Council approved capital improvements, equipment purchases or service contracts in excess of \$10,000, and economic development projects paid for from those funds. The total amount of these transfers is determined by the available fund balance with the available funds for CY 2014 being higher than the prior fiscal year.

STATE DRUG PREVENTION FUND

The State Drug Prevention fund is used exclusively by the Police Department. Revenue received in this fund comes primarily from the forfeiture of assets of drug dealers in state law enforcement cases. As revenue received in this fund is restricted to supporting the Police Department's drug enforcement efforts, expenditures are primarily for supplies and services for the Narcotics/Vice unit as well as overtime by the Emergency Response Team when executing search warrants.

STATE DRUG PREVENTION FUND REVENUES

State Drug Prevention Fund (224) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Charges for Services	129,491	259,127	81,358	105,000	241,279	61,500	-41%
Investments & Loans	7,864	1,916	2,207	492	1,534	488	-1%
Total Fund	137,355	261,043	83,565	105,492	242,813	61,988	-41%

REVENUE ANALYSIS

Variance of -41% for Charges for Services within State Drug Prevention Fund Revenue is due to a conservative estimate of incoming drug proceeds due to the shortened budget year.

STATE DRUG PREVENTION FUND EXPENDITURES

State Drug Prevention Fund (224) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	130,636	174,852	149,916	212,874	104,103	182,858	-14%
Supplies	25,473	11,397	27,304	68,754	51,257	47,799	-30%
Services	10,448	10,762	11,836	16,741	14,537	13,820	-17%
Other	-	665	380	1,100	475	1,100	0%
Capital	16,890	93,602	17,761	-	-	-	---
Total Department	183,447	291,278	207,197	299,469	170,372	245,577	-18%

EXPENDITURE ANALYSIS

The -14% variance in Personnel is related to overtime out of the State Drug Fund (224) where the narcotics area was increased slightly. In FY 13-14 the Police department received federal funding (OCEDF) that helped offset some overtime costs. There was also an increase in the MEG officer's overtime. The 0% variance in Other is related to Article 36 funding for titling vehicles that were forfeited and leaving the line item the same.

US DEPT OF JUSTICE GRANT FUND

The US Department of Justice Grant fund is used exclusively by the Police Department. Revenue received in this fund comes primarily from the U.S. Dept. of Justice Byrne Justice Assistance Grant Program. Expenditures historically have been used to support the employment of two (2) additional patrol officers.

US DEPT OF JUSTICE GRANT FUND REVENUES

US Dept of Justice Grant Fund (241) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	64,225	39,008	29,026	25,908	25,908	-	-100%
Investments & Loans	(162)	260	(41)	37	69	24	-35%
Total Fund	64,063	39,268	28,985	25,945	25,977	24	-100%

REVENUE ANALYSIS

The variance of -100% for Grants within the US Dept of Justice Grant Fund (241) Revenue is due to the fact that this grant is awarded in October of each year. Upon notification of the awarding of this grant and the determination of the award amount, this grant will be budgeted at that time.

US DEPT OF JUSTICE GRANT FUND EXPENDITURES

US Dept of Justice Grant Fund (241) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	36,747	39,009	29,026	25,908	25,908	-	-100%
Total Department	36,747	39,009	29,026	25,908	25,908	-	-100%

EXPENDITURE ANALYSIS

The variance of -100% for Personnel within the US Dept of Justice Grant Fund (241) expenditure is due to the October 1st start date of the grant. Upon notification during the summer of 2014, adjustments will be made to both the revenue and expenditure lines of this fund.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND

This fund tracks all of the City's CDBG Entitlement grant fund activity. This includes the program administration, forgivable rehabilitation loan programs and corresponding staff and support costs, rental inspection program, and public services activities funded through the grant program. It is administered by the Community and Economic Development department.

CDBG FUND REVENUES

Community Development Block Grant Fund (242) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	1,173,236	1,256,737	934,901	971,889	760,294	1,177,366	21%
Program Fees	2,163	1,050	400	-	-	-	---
Investments & Loans	(991)	(130)	5,512	-	(26)	120	NEW
Contributions & Donations	200	1,320	-	-	275	-	---
Other	50	13	39	-	874	-	---
Total Fund	1,174,658	1,258,990	940,852	971,889	761,417	1,177,486	21%

REVENUE ANALYSIS

Interest on investments was new in the budget for CY 2014 because the estimated amount of investment income was based on the estimated fund balance according to revenues and expenditures from this budget.

CDBG FUND EXPENDITURES

Community Development Block Grant Fund Expenditure / Comm & Econ Development - Administration							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	38,491	23,742	32,727	35,888	34,827	31,889	-11%
Supplies	1,091	448	156	250	240	785	214%
Services	17,653	16,421	29,191	29,025	28,572	10,860	-63%
Other	1,035	907	520	200	-	-	-100%
Debt Service	348,341	295	-	-	-	-	---
Transfers	-	45,726	-	-	-	-	---
Contingency	-	-	-	-	-	79,647	NEW
Total Department	406,611	87,539	62,594	65,363	63,639	123,181	88%

EXPENDITURE ANALYSIS

Personnel costs decreased due to personnel funds shifting out of CDBG Funds and into General Funds in anticipation of less CDBG grant revenue in current and future years. Supplies expenditures increased due to shifting supplies costs from the Planning and Redevelopment division in CDBG to the Administration division. Services expenditures decreased due to shifting internal copying/printing and Neighborhood Partners costs into the General Fund. This decrease is also in response to insurance

premiums being allocated between General Funds and CDBG based on number of fte personnel covered by CDBG.

Community Development Block Grant Fund Expenditure / CED - Economic Development							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	145,913	134,908	101,280	100,375	100,339	81,304	-19%
Services	534	776	428	650	4	75	-88%
Other	10	-	-	-	-	-	---
Total Department	146,457	135,684	101,708	101,025	100,343	81,379	-19%

EXPENDITURE ANALYSIS

Services expenditures decreased dramatically due to shifting meeting catering costs from the CDBG fund to the General Fund.

Community Development Block Grant Fund Expenditure / CED - Planning/Zoning/Historic Preservation							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	137,109	189,645	113,654	102,973	59,128	50,627	-51%
Supplies	12	542	400	530	530	-	-100%
Services	1,970	13,983	6,490	4,768	1,714	-	-100%
Other	624	162	335	380	249	-	-100%
Capital	80,619	-	-	-	-	-	---
Transfers	339,819	158,852	136,111	136,112	93,252	120,909	-11%
Total Department	560,153	363,184	256,990	244,763	154,873	171,536	-30%

EXPENDITURE ANALYSIS

Personnel, Services and Other costs all decreased due to these expenditure funds shifting out of CDBG Funds and into General Funds in anticipation of less CDBG grant revenue in current and future years. Supplies expenditures decreased due to shifting supplies costs from the Planning and Redevelopment division in CDBG to the Administration division.

Community Development Block Grant Fund Expenditure / CED - Neighborhood Redevelopment							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	124,187	135,700	135,213	136,636	126,942	117,862	-14%
Supplies	957	2,653	1,308	568	517	571	1%
Services	17,639	14,640	9,636	20,975	9,722	400	-98%
Other	18,826	468	(101)	400	90	375	-6%
Programs	253,555	240,913	142,306	375,624	169,702	195,359	-48%
Contingency	232,834	152,850	100	-	152,468	158,260	NEW
Total Department	647,998	547,224	288,462	534,203	459,441	472,827	-11%

EXPENDITURE ANALYSIS

Personnel and Other costs all decreased due to these expenditure funds shifting out of CDBG Funds and into General Funds in anticipation of less CDBG grant revenue in current and future years. Supplies increased due to a slight increase in office supplies expected for CY 2014 to cover new file folders and other anticipated supply related expenditures. Services expenditures decreased due to no anticipation of printing the Neighborhood News publication as well as shifting the vehicle expenditures into the General Fund. Also there are other less material expenditures decreased due to these expenditure funds shifting out of CDBG Funds and into General Funds in anticipation of less CDBG grant revenue in current and future years. Program expenditures decreased dramatically due to anticipation of less funding from CDBG. This may be able to increase during CY 2014 if carryover is anticipated as well as if the City receives more CDBG funding than budgeted. Budgeting for Contingency is based on anticipated carryover funds from FY 13-14.

CDBG Fund Expenditure / CED - Inspection Services							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	5,664	-	-	-	-	-	---
Total Department	5,664	-	-	-	-	-	---

EXPENDITURE ANALYSIS

No analysis required as CDBG funds are no longer being used to fund Inspection Services.

Community Development Block Grant Fund Expenditure / CED - Rental Inspection Services							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	199,149	246,162	162,701	189,700	164,254	165,263	-13%
Supplies	10,007	6,799	8,615	4,265	2,327	3,546	-17%
Services	41,400	17,308	27,401	32,023	27,056	112,345	251%
Other	1,191	3,190	1,173	3,850	1,966	2,101	-45%
Contingency	-	-	-	-	-	45,188	NEW
Total Department	251,747	273,459	199,890	229,838	195,603	328,443	43%

EXPENDITURE ANALYSIS

Personnel costs as well as Other costs decreased due to these expenditure funds shifting out of CDBG Funds and into General Funds in anticipation of less CDBG grant revenue in current and future years. Services, as well as Contingency, has increased based on anticipated carryover funds from FY 13-14.

FEDERAL DRUG PREVENTION FUND

The Federal Drug Prevention fund is used exclusively by the Police Department. Revenue received in this fund comes primarily from the forfeiture of assets of drug dealers in federal law enforcement cases. As revenue received in this fund is restricted to supporting the Police Department's drug enforcement efforts, expenditures are most often used for the rental of undercover vehicles.

FEDERAL DRUG PREVENTION FUND REVENUES

Federal Drug Prevention Fund (243) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Charges for Services	121,935	17,978	5,070	30,000	3,878	3,800	-87%
Investments & Loans	354	641	234	457	308	216	-53%
Total Fund	122,289	18,619	5,304	30,457	4,186	4,016	-87%

REVENUE ANALYSIS

The variance of -87% in Charges for Services is a conservative estimate of the unknown and fluctuating percentage of department involvement in federal drug cases. The -53% variance in Investments & Loans is related to the reduction in the fund balance.

FEDERAL DRUG PREVENTION FUND EXPENDITURES

Federal Drug Prevention Fund (243) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Services	18,000	18,000	18,000	18,000	12,000	13,500	-25%
Total Department	18,000	18,000	18,000	18,000	12,000	13,500	-25%

EXPENDITURE ANALYSIS

The variance amounts within the Police Federal Drug Prevention Fund (243) expenditures are within the acceptable range.

NEIGHBORHOOD STABILIZATION ARRA FUND

This fund was created to track the use of the grant revenue received from the U.S. Department of Housing and Urban Development for the Neighborhood Stabilization Program (NSP). This program was established for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. This was accomplished through the purchase and redevelopment of foreclosed and abandoned homes and residential properties. The City of Rock Island participated in the Neighborhood Stabilization Program 1 and Neighborhood Stabilization Program 2 programs, which were administered by the Community and Economic Development department. Both NSP programs have been completed, and no activity is anticipated for CY 2014.

NEIGHBORHOOD STABILIZATION ARRA FUND REVENUES

Neighborhood Stabilization ARRA Fund (244) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	1,652,952	290,195	1,351,004	-	-	-	---
Investments & Loans	794	(710)	(1,178)	-	305	-	---
Other	-	-	6,500	-	-	-	---
Total Fund	1,653,746	289,485	1,356,326	-	305	-	---

REVENUE ANALYSIS

No activity is anticipated in CY 2014 as this program has ended.

NEIGHBORHOOD STABILIZATION ARRA FUND EXPENDITURES

Neighborhood Stabilization ARRA Fund (244) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	53,634	52,618	3,983	-	-	-	---
Supplies	6,054	-	-	-	-	-	---
Services	387,156	486	-	-	-	-	---
Other	63,722	12,387	-	-	-	-	---
Programs	1,530,451	547,377	14,875	-	-	-	---
Debt Service	348,341	1,688	-	-	-	-	---
Total Department	2,389,358	614,556	18,858	-	-	-	---

EXPENDITURE ANALYSIS

No activity is anticipated in CY 2014 as this program has ended.

SCHWIEBERT PARK BOAT DOCK FUND

This fund tracks the revenue and expenditures related to the boat dock being constructed at Schwiebert Park in downtown Rock Island. This project is 73% grant funded by the IL Department of Natural Resources through their Boating Infrastructure Grant Program. This project is expected to be completed in late spring of 2014 and is administered by the Community and Economic Development department.

SCHWIEBERT PARK BOAT DOCK FUND REVENUES

Schwiebert Park Boat Dock Fund (245) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	-	-	-	1,500,000	910,456	1,500,000	0%
Transfers	-	536,900	-	4,750	4,750	-	-100%
Investments & Loans	-	777	739	-	(908)	3,331	NEW
Total Fund	-	537,677	739	1,504,750	914,298	1,503,331	0%

REVENUE ANALYSIS

Grant revenue stayed the same as FY 13-14 due to anticipation of the receiving of the revenue in CY 2014 rather than FY 13-14 due to project delays.

Transfer revenue decreased to zero due to no anticipation of transferring funds from the Downtown TIF to help cover the project costs in CY 2014.

Interest on investments was new in the budget for CY 2014 because the estimated amount of investment income was based on the estimated fund balance according to revenues and expenditures from this budget.

SCHWIEBERT PARK BOAT DOCK FUND EXPENDITURES

Schwiebert Park Boat Dock Fund (245) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Other	-	-	-	4,750	4,750	-	-100%
Capital	-	211,751	149,597	1,696,564	1,379,618	-	-100%
Total Department	-	211,751	149,597	1,696,564	1,379,618	-	-100%

EXPENDITURE ANALYSIS

Other and Capital expenditures were budgeted at zero for CY 2014 in anticipation of the boat dock construction being substantially complete by the end of FY 13-14.

RIDGEWOOD BUSINESS PARK FUND

This fund tracks the activity associated with the construction of the Ridgewood Sustainable Business Park. This park is to be located in southwest Rock Island and will be 50% grant funded through the U.S. Department of Commerce, Economic Development Administration. This project is expected to begin and complete construction in the Fall of 2014 and is administered by the Community and Economic Development department

RIDGEWOOD BUSINESS PARK FUND REVENUES

Ridgewood Business Park Fund (246) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	-	-	-	1,498,619	-	1,498,619	0%
Investments & Loans	-	-	2,446	-	4,659	-	---
Proceeds from LT Liabilities	-	-	1,505,000	-	-	-	---
Total Fund	-	-	1,507,446	1,498,619	4,659	1,498,619	0%

REVENUE ANALYSIS

Grant revenue stayed the same as FY 13-14 due to anticipation of the receiving of the revenue in CY 2014 rather than FY 13-14 due to project delays.

RIDGEWOOD BUSINESS PARK FUND EXPENDITURES

Ridgewood Business Park Fund (246) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Capital	-	-	144,758	2,960,364	150,962	2,714,457	-8%
Total Department	-	-	144,758	2,960,364	150,962	2,714,457	-8%

EXPENDITURE ANALYSIS

Capital expenditures for this project did not decrease by 25% for the 9 month period because the construction of the project is expected to start and be completed during CY 2014.

LIBRARY FUND

The bulk of Library funding is from property taxes. The Library also receives state funding in the form of grants, other contributions, and donations throughout the year. The Library Fund supports the operations of the Main Library, 30/31 Branch Library, and Southwest Branch Library.

LIBRARY FUND REVENUES

Public Library Fund (251) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Property Taxes	1,911,004	1,968,626	1,969,440	1,969,440	1,993,935	1,970,277	0%
Grants	40,521	43,810	41,513	61,306	60,651	39,000	-36%
Charges for Services	260,665	258,454	254,648	280,649	249,699	201,108	-28%
Program Fees	255	1,593	210	-	-	-	---
Rents & Royalties	19,020	19,247	21,047	17,800	21,134	150	-99%
Transfers	6,279	53,609	1,590	47,500	47,500	17,800	-63%
Investments & Loans	12,564	3,432	6,878	3,570	3,969	2,995	-16%
Contributions & Donations	60,599	94,860	138,313	75,715	71,736	84,375	11%
Other	578	901	1,913	100	267	113	13%
Total Fund	2,311,485	2,444,532	2,435,552	2,456,080	2,448,891	2,315,818	-6%

REVENUE ANALYSIS

There are a few areas where revenue lines are different. The biggest difference is the Rent & Royalties. The Library Board decided to eliminate the DVD checkout fee beginning April 1, 2014, which is a difference of a little over \$17,000. The Transfers line decrease is due to a lesser priced capital improvements project (window treatments). The Contributions & Donations line is expected to increase, dependent upon a gift from the Milan-Blackhawk Area Public Library District. Finally, the "Other" line is revenue from sold merchandise, which is running short.

LIBRARY ADMINISTRATION EXPENDITURES

Public Library Fund Expenditure / Library - Administration							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	199,548	215,442	94,095	176,918	165,251	250,515	42%
Supplies	2,576	2,054	3,451	5,605	5,427	5,075	-9%
Services	30,142	36,877	60,139	41,018	35,543	52,848	29%
Other	1,644	1,060	2,688	2,145	1,567	4,125	92%
Transfers	45,555	46,238	48,402	50,036	50,036	42,153	-16%
Contingency	-	33	40	-	-	-	---
Total Department	279,465	301,704	208,815	275,722	257,824	354,716	29%

EXPENDITURE ANALYSIS

Administrative Personnel is higher because personnel were from Operations to Administration to better reflect their positions; and the department also increased the PR/Outreach Liaison from part-time to full-time. Supplies have decreased in this area because most of the supplies will be ordered in bulk by location instead of by department. The increase in "Other" is attributed to an increase in Dues from joining organizations such as Rotary, Kiwanis, and Optimist Clubs; and because there will be an increase in re-branding administrative items with the Library's new logo, such as promotional items.

MAIN LIBRARY EXPENDITURES

Public Library Fund Expenditure / Library - Main Library							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	1,044,214	1,022,037	1,125,048	1,188,917	1,122,260	815,975	-31%
Supplies	49,990	44,287	46,548	61,053	50,276	69,255	13%
Services	146,678	208,536	150,152	294,427	220,375	193,530	-34%
Other	301,792	308,631	254,130	240,618	228,603	162,995	-32%
Contingency	-	-	-	-	-	120,000	NEW
Total Department	1,542,674	1,583,491	1,575,878	1,785,015	1,621,514	1,361,755	-24%

EXPENDITURE ANALYSIS

The Supplies line at the Main Library is a reflection of reallocating money to the children's and young adult programming efforts to meet the objectives in the strategic plan. The Services line is a reflection of the 9 month calendar year and when service contracts are due. Not all will be paid within the 9 months (for example, snow removal is not as costly from April-December). The new Contingency line is a new way that the department is dealing with its grants. Rather than estimate where they are going to be spent, the department estimated how much it is getting, put them all in one line item, and will transfer the money to the appropriate line when it is spent. This will make accounting for grant purchases much easier to maintain and track.

30/31 BRANCH LIBRARY EXPENDITURES

Public Library Fund Expenditure / Library - 30/31 Branch Library							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	143,793	150,049	160,670	170,096	153,978	126,941	-25%
Supplies	2,022	2,747	13,041	5,845	4,131	8,810	51%
Services	26,046	24,309	26,007	46,919	43,492	24,875	-47%
Other	62,349	80,732	63,033	50,991	50,732	40,050	-21%
Total Department	234,210	257,837	262,751	273,851	252,333	200,676	-27%

EXPENDITURE ANALYSIS

After seeing the results of the lighting study for the 30/31 Branch, the Board decided to work on replacing the ballasts and lamps that expire on an as-needed basis, rather than re-lamping the entire building. It was determined how many expire on average per year and that number was multiplied by the cost of

replacement. This is one reason for the increase. Another reason for the increase is that the department budgeted more for computer replacement, per the strategic plan. The Services line has decreased because some of the services were reallocated to the Administration Cost Center.

SOUTHWEST LIBRARY EXPENDITURES

Public Library Fund Expenditure / Library - Southwest Branch Library							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	124,728	125,698	132,580	137,166	130,042	105,824	-23%
Supplies	2,734	1,607	4,914	5,207	4,065	6,020	16%
Services	20,312	21,125	22,644	35,000	32,542	19,953	-43%
Other	66,050	70,213	89,221	61,436	61,254	40,000	-35%
Total Department	213,824	218,643	249,359	238,809	227,903	171,797	-28%

EXPENDITURE ANALYSIS

The Supplies line is higher this year due to increasing the amount needed for computer equipment replacement. The Services line is lower because money has been reallocated to the Administration Cost Center for service contracts and because the Milan-Blackhawk Area Public Library District donation will go into the Administration Contingency fund until it is transferred for spending.

LEAD GRANT FUND

The Lead Grant program was a three year program that was last administered by the City of Rock Island under the direction of the Community and Economic Development department during FY 10-11, FY 11-12, and FY 12-13. This grant was received from the U.S. Department of Housing and Urban Development (HUD) to address lead-based paint issues in owner occupied and rental properties. The City currently participates in another 3-year program which is being administered by the City of Moline and therefore no activity is expected to be present in the accounting system for CY 2014.

LEAD GRANT FUND REVENUES

Lead Grant Fund (282) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	185,242	258,129	-	-	-	-	---
Transfers	12,558	107,218	15,667	-	-	-	---
Investments & Loans	(314)	57	(28)	-	-	-	---
Total Fund	197,486	365,404	15,639	-	-	-	---

REVENUE ANALYSIS

No analysis required as this fund is no longer in use.

LEAD GRANT FUND EXPENDITURES

Lead Grant Fund (282) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	6	-	-	-	-	-	---
Supplies	-	21	-	-	-	-	---
Services	175	177	-	-	-	-	---
Programs	170,532	272,639	-	-	-	-	---
Total Department	170,713	272,837	-	-	-	-	---

EXPENDITURE ANALYSIS

No analysis required as this fund is no longer in use.

CAPITAL PROJECTS FUND

The Capital Projects fund is used to account for the accumulation of resources for, and the payment of, acquisition or construction of major facilities other than those financed by proprietary funds.

CAPITAL IMPROVEMENT FUND

The primary sources of revenue used to support this fund are general obligation bonds, grants, General Fund (101) carryover, and Gaming Fund (223). This fund is utilized by all departments within the City that have capital expenditures. The City of Rock Island defines a capital expenditure as an expenditure resulting in the acquisition of or addition to the government's general fixed assets. A capital asset is defined as having an initial, individual cost of more than \$10,000 and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

CAPITAL IMPROVEMENT REVENUES

Capital Improvements Fund (301) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	-	1,023,150	43,850	114,250	114,250	750,000	556%
Charges for Services	14,793	11,120	12,195	-	5,443	35,000	NEW
Transfers	1,882,200	3,819,309	3,381,231	2,658,046	4,564,184	2,435,156	-8%
Investments & Loans	54,939	19,044	5,120	-	19,027	-	---
Contributions & Donations	-	313,801	13,950	-	-	-	---
Proceed from LT Liabilities	1,035,798	631,977	780,253	3,678,461	9,995,408	11,200,000	204%
Other	-	-	-	770	770	-	-100%
Total Fund	2,987,730	5,818,401	4,236,599	6,451,527	14,699,082	14,420,156	124%

REVENUE ANALYSIS

Grant revenue varies from year to year. The \$750,000 proposed for CY 2014 is a grant from the Illinois Department of Transportation for road construction. Charges for Services revenue comes from the 50/50 Sidewalk, Curb, & Tree Replacement Program where fifty percent of the cost is covered by the citizen. Transfers is seeing a slight increase. This revenue reflects transfers from the Gaming Fund to support a wide range of projects. The increase in Proceeds from Long-Term Liabilities is due to the issue of general obligation bonds for special assessment projects and the construction of the new police facility.

CAPITAL IMPROVEMENT EXPENDITURES

Capital Improvements Fund (301) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Services	3,415,851	2,052,790	2,559,909	2,941,777	2,050,193	3,615,000	23%
Other	-	-	350,000	1,078,853	819,669	9,099	-99%
Programs	-	-	-	250,000	250,000	-	-100%

Capital Improvements Fund (301) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Capital	3,012,782	2,342,618	1,679,580	5,606,665	2,358,243	9,825,901	75%
Debt Service	-	29,310	307,686	-	110,652	-	---
Transfers	30,000	-	260,000	1,117,968	1,117,968	837,000	-25%
Contingency	-	-	-	323,799	-	930,156	187%
Total Department	6,458,633	4,424,718	5,157,175	11,319,062	6,706,725	15,217,156	34%

EXPENDITURE ANALYSIS

Services expenditures include infrastructure maintenance and engineering services. The primary project resulting in the increase in this area is the resurfacing of 9th Street. For CY 2014 the Other category includes the property tax expenditure for the land purchased for the new police facility. In past years Other has included contributions from the City to Rock Island Economic Growth to support specific economic development projects. Under Programs, there are no business loans budgeted as there were in the previous fiscal year. The Increase in Capital is primarily due to the construction of the new police facility (see Capital Improvement Plan for further details). The Contingency increase relates to the setting aside of contingency funds for use by the Community and Economic Development Department.

CAPITAL IMPROVEMENT PLAN

Maintenance and expansion of the community's general infrastructure (such as roads, bridges and sidewalks) remains a high priority of the City of Rock Island. To address this concern, the Finance Department, with input from all city departments, is tasked with developing a five-year capital improvement plan that is presented to the City Council for adoption. This plan provides a framework for the development and maintenance of infrastructure to meet current and future needs. The City's 5-year capital improvement program is updated annually and includes only those capital and infrastructure maintenance projects that the City can realistically finance and for which future operating revenues are reasonably estimated to be sufficient to support associated future operating and/or maintenance costs.

Following is the Capital Improvement Plan for the budget period of April 1, 2014 through December 31, 2014, which was adopted by the City Council on November 11, 2013. This document includes not only capital expenditures but also major infrastructure related maintenance projects.

Capital Improvement Plan
CY 2014 - 2018



Five Year Capital Improvement Plan Summary

	CY14 (9 Months)	CY15	CY16	CY17	CY18	Total
1 Expenditures						
2 Economic Development & Contributions	\$ 2,028,776	\$ 1,314,245	\$ 814,245	\$ 814,245	\$ 814,245	\$ 5,785,756
3 Debt Service	\$ 1,897,357	\$ 3,895,667	\$ 3,892,683	\$ 3,779,645	\$ 3,775,868	\$ 17,241,219
4 Street Improvements	\$ 5,096,000	\$ 6,298,000	\$ 4,285,000	\$ 3,315,000	\$ 11,974,000	\$ 30,968,000
5 Miscellaneous Improvements	\$ 11,883,215	\$ 4,235,500	\$ 2,114,500	\$ 1,714,500	\$ 314,500	\$ 20,262,215
6 Water System Improvements	\$ 765,000	\$ 2,227,000	\$ 10,660,000	\$ 7,725,000	\$ 4,450,000	\$ 25,827,000
7 Sewer System Improvements	\$ 16,903,000	\$ 2,096,000	\$ 3,485,000	\$ 1,695,000	\$ 281,500	\$ 24,460,500
8 Stormwater System Improvements	\$ 10,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 610,000
9 Total Expenditures	\$ 38,583,348	\$ 20,216,412	\$ 25,401,428	\$ 19,193,390	\$ 21,760,113	\$ 125,154,690
10 Revenue						
11 Government Grants	\$ 750,000				\$ 2,000,000	\$ 2,750,000
12						
13 Contributions	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 175,000
14						
15 TIF	\$ 194,250	\$ 1,314,901	\$ 1,315,484	\$ 1,318,716	\$ 1,319,554	\$ 5,462,904
16						
17 General Obligation Bonds	\$ 9,910,000	\$ 6,068,000	\$ 2,535,000	\$ 1,811,712	\$ 770,000	\$ 21,094,712
18						
19 City Gaming Tax	\$ 6,815,505	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 30,815,505
20						
21 Carryover from Previous Year	\$ 2,036,344	\$ -	\$ -	\$ -	\$ -	\$ 2,036,344

Five Year Capital Improvement Plan Summary

	CY14 (9 Months)	CY15	CY16	CY17	CY18	Total
22						
23	\$ 1,198,593	\$ 166,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 1,469,593
24						
23	\$ 765,000	\$ 2,227,000	\$ 10,660,000	\$ 7,725,000	\$ 4,450,000	\$ 25,827,000
24						
25	\$ 18,799,151	\$ -	\$ -	\$ -	\$ -	\$ 18,799,151
26						
27	\$ 919,000	\$ 256,000	\$ 375,000	\$ 375,000	\$ 281,500	\$ 2,206,500
28						
29	\$ 10,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 610,000
30	\$ 41,432,843	\$ 16,216,901	\$ 21,105,484	\$ 17,450,428	\$ 15,041,054	\$ 111,246,709
31	Total Revenue	\$ 2,849,495	\$ (3,999,510)	\$ (4,295,945)	\$ (1,742,962)	\$ (6,719,059)
32						\$ (13,907,982)

The difference between total expenditures and total revenue reflects the cash on hand.

Project	Category	CY14 (9 MO)	CY15	CY16	CY17	CY18	CY19+
	CED program Total	1,620,156.00	910,000.00	410,000.00	410,000.00	410,000.00	410,000.00
	Contributions Total	408,620.00	404,245.00	404,245.00	404,245.00	404,245.00	354,245.00
	Debt Service Total	1,812,772.16	2,580,765.12	2,577,199.70	2,460,929.26	2,456,314.26	25,995,196.00
	Miscellaneous Total	2,095,300.00	1,219,500.00	2,079,500.00	1,679,500.00	279,500.00	279,500.00
	Street Total	2,915,000.00	3,080,000.00	1,750,000.00	1,503,288.00	11,204,000.00	48,271,925.00
	Grand Total	8,851,848.16	8,194,510.12	7,220,944.70	6,457,962.26	14,754,059.26	75,310,866.00

Project	Category	CY14 (9 MO)	CY15	CY16	CY17	CY18	CY19+
Grant Match for ICMP grant managed by Bi State		5,000.00					
TAP Grant Local Match		12,000.00					
REBATES		58,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Substandard Structure Demolition		100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
FAÇADE Improvement		250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
Steel Warehouse Access Road		250,000.00					
CED Special Projects		945,156.00					
Villas @ College Hill Road Improv			500,000.00				
	CED program Total	1,620,156.00	910,000.00	410,000.00	410,000.00	410,000.00	410,000.00
Advance Technology & Sustainability Coalition		3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Neighborhood Organization Expenses		5,000.00					
River Action		7,745.00	7,745.00	7,745.00	7,745.00	7,745.00	7,745.00
RI Arsenal Lobbying		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Metro Arts Contribution		10,000.00					
Keep Rock Island Beautiful		13,875.00	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00
Labor Day Parade		15,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
Bi-State Regional Commission		16,500.00	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00
CCC Contribution		18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
Chamber of Commerce Dues		20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
The District Events		28,500.00	28,500.00	28,500.00	28,500.00	28,500.00	28,500.00
QC First		36,000.00	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00
GROWTH Contribution		40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
Gaming Grant - Social Service Agencies		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
DARI Contribution		135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00
	Contributions Total	408,620.00	404,245.00	404,245.00	404,245.00	404,245.00	354,245.00
Ridgewood Sustainable Busienss Park Debt Service		95,682.00	99,481.26	98,181.26	96,881.26	95,581.26	
Whitewater Junction Debt Service (principal)		105,000.00	105,000.00	110,000.00			
Jumers Crossing Debt		118,143.63	118,692.50	122,585.50	121,056.00	118,795.00	602,219.00
Walmart Debt (\$15)		240,000.00	240,000.00				
Special Assessment Program Debt Service		550,000.00	550,000.00	550,000.00	550,000.00	550,000.00	550,000.00
Police Station Debt 2013		703,946.53	701,762.50	702,514.50	702,149.00	705,341.00	10,556,281.50
9th Street Resurf, 31st Ave to Blackhawk Road			173,873.10	178,853.00	176,851.00	174,443.00	1,066,132.00
Police Station Debt 2014			591,955.76	590,229.00	591,082.00	591,008.00	9,442,404.50
Police Station Debt 2015			224,836.44	222,910.00	222,910.00	221,146.00	3,778,159.00
	Debt Service Total	1,812,772.16	2,580,765.12	2,577,199.70	2,460,929.26	2,456,314.26	25,995,196.00
Window Treatments and Drapes in Council Chamber		10,000.00					
Police Internal Affairs Module - OSSI/Sungard		12,500.00					

Project	Category	CY14 (9 MO)	CY15	CY16	CY17	CY18	CY19+
Zoll X Series Manual Defibrillator		15,000.00					
Window Coverings @ Main Library		17,800.00					
A & E Evaluation of HVAC System; Central Fire Sta.		25,000.00					
Replace Fence on Ballfield at Old Horace Mann		30,000.00					
Replace roof & tuck point G. Guild & Lincoln restroom		55,000.00					
Fiber Optic Cable Installation; 15th Street to 5th Street on 15th Ave		75,000.00					
Marketing Program		100,000.00	129,500.00	129,500.00	129,500.00	129,500.00	129,500.00
GIS Arial Photography		125,000.00					
Annual Computer Equipment Replacement		130,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
800mhz Radio System		250,000.00	350,000.00	400,000.00			
Main Library Restoration		500,000.00					
General Fund		750,000.00					
New Windows & Secured Entryway Doors , CFS			115,000.00				
Financial Software			400,000.00	400,000.00	400,000.00		
30/31 Library Feasibility Space Study			75,000.00				
Contribution to Water fund for Filtration system				1,000,000.00	1,000,000.00		
Miscellaneous Total		2,095,300.00	1,219,500.00	2,079,500.00	1,679,500.00	279,500.00	279,500.00
FY 16 Local Street (29 Ave 27-29 St)		20,000.00	280,000.00				
FY 16 Local Street (20 Ave 27-30 ST)		20,000.00	290,000.00				
50/50 Sidewalk, Curb & Tree Program		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
FY 15 Local Street (Shadybrook Phase 1 - 7th St W 79-84 Ave W)		185,000.00					
FY 15 Local Street (Shadybrook Phase 1 - 8th St W 79-84 Ave W)		185,000.00					
FY 15 Local Street (Shadybrook Phase 1 - 82 Ave W 8-9th St W)		190,000.00					
18th Ave Resurf; 17th Street to Moline		200,000.00	500,000.00				
FY 15 Local Street (8th Ave 42/46 St)		280,000.00					
FY 15 Local Street (9th Ave 44 1/2-46 ST)		280,000.00					
7th Ave Resurf, 30th to 38th Street		280,000.00					
Street Maintenance		1,225,000.00	1,225,000.00	1,225,000.00	1,225,000.00	1,225,000.00	
38th Street Resurf; 7th - 18th Avenue		175,000.00	175,000.00	375,000.00			
FY 16 Local Street (Shadybrook Phase 2 9th St W 79-83 Ave W)			185,000.00				
FY 16 Local Street (Shadybrook Phase 2 10th St W 79-84 Ave W)			185,000.00				

Project	Category	CY14 (9 MO)	CY15	CY16	CY17	CY18	CY19+
FY 16 Local Street (Shadybrook Phase 2 80th Ave W 9 - 10 St W)			190,000.00				
38th Street Resurf; 31st Ave - Blackhawk Road				100,000.00	228,288.00	110,000.00	
35th Avenue Resurf, 24th/30th Streets						110,000.00	
25th Street Resurf, 34th/35th Avenues						110,000.00	
34th Avenue Resurf, 24th/25th Streets							
Traffic Signal Installation at Hy-Vee and 18th Avenue						125,000.00	
26th Street Resurf, south of 38th Avenue						140,000.00	
IL 92 Relocation - East Phase Engineering						300,000.00	
9th Street Resurfacing - 5 - 7 Street						524,000.00	
20th Street Resurfacing; 7th - 18th avenue						1,610,000.00	
9th Street Resurfacing - 7th - 18th Avenue						1,700,000.00	
IL 92 Relocation - East Phase (Includes 7th Ave)						5,200,000.00	
90th Avenue Ct West Resurf; East of 13th Street West							125,000.00
9th Avenue Resurf; 32nd to 34th Street							154,000.00
39th Avenue Resurf, 4th - 6th Streets							164,000.00
42nd Avenue Resurf; 6th - 9th Street							168,000.00
20th Avenue Resurf; 25th/27th Streets							168,000.00
27th Street Resurf; 7th/9th Avenues							195,000.00
24th Street Resurf; 13th/16th Avenues							195,000.00
2nd Ave Resurf; 19th - 20th Ave							200,000.00
13th Street Resurf, 43rd to 46th Avenue							204,000.00
10th Street Resurf, 18th to 20th Avenues							210,000.00
15th Avenue Resurf; 24th - 28th Street							232,000.00
38th Avenue Resurf, 25th Street to 37th Avenue							236,000.00
11th Avenue Resurf, 3rd to 7th Street							250,000.00
River Heights Drive Resurf							275,000.00
10th avenue Resurf; 30th - 34th Streets							275,000.00
IL 92 Relocation - Center Phase							300,000.00
23rd Street Recon; 3rd Ave to 5th Ave							365,600.00
22nd Street Recon; 3rd Ave to 5th Ave							390,100.00
2nd Ave Resurf; 16th - 18th Ave							400,000.00
21st Street Recon; 3rd Avenue to 6th Avenue							509,225.00
35th Street West Recon; RI Parkway to Highland Springs GC							546,250.00
3rd Ave Resurf; 15th - 20th Street							800,000.00
18th Street Resurf; 1st - 5th Ave							800,000.00
19th Street Resurf; 1st - 5th Ave							800,000.00

Project	Category	CY14 (9 MO)	CY15	CY16	CY17	CY18	CY19+
25th Street Resurfacing; 13th - 18th Avenue							1,000,000.00
16th Street Resurf; 1st - 6th Ave							1,000,000.00
17th Street Resurf; 1st - 7th Ave							1,200,000.00
20th Street Resurfacing; 1st - 7th avenue							1,200,000.00
29th Street West Recon; South of Andalusia Road							1,427,000.00
14th Street West Recon; Andalusia Rd to RI Parkway							2,037,000.00
Ridgewood Rd Recon; Andalusia Rd to RI Parkway							2,100,000.00
38th Street; 18th - Blackhawk Road							3,000,000.00
RI Parkway Resurfacing/Recon; 85th Ave W to US 67							13,295,750.00
IL 92 Relocation - West Phase							14,000,000.00
Street Total		2,915,000.00	3,080,000.00	1,750,000.00	1,503,288.00	11,204,000.00	48,271,925.00
Grand Total		8,851,848.16	8,194,510.12	7,220,944.70	6,457,962.26	14,754,059.26	75,310,866.00
Funding Available:							
Gaming		6,815,504.70					
GF Carryover		2,036,344.00					
Total		8,851,848.70					
Remaining		(0.54)					

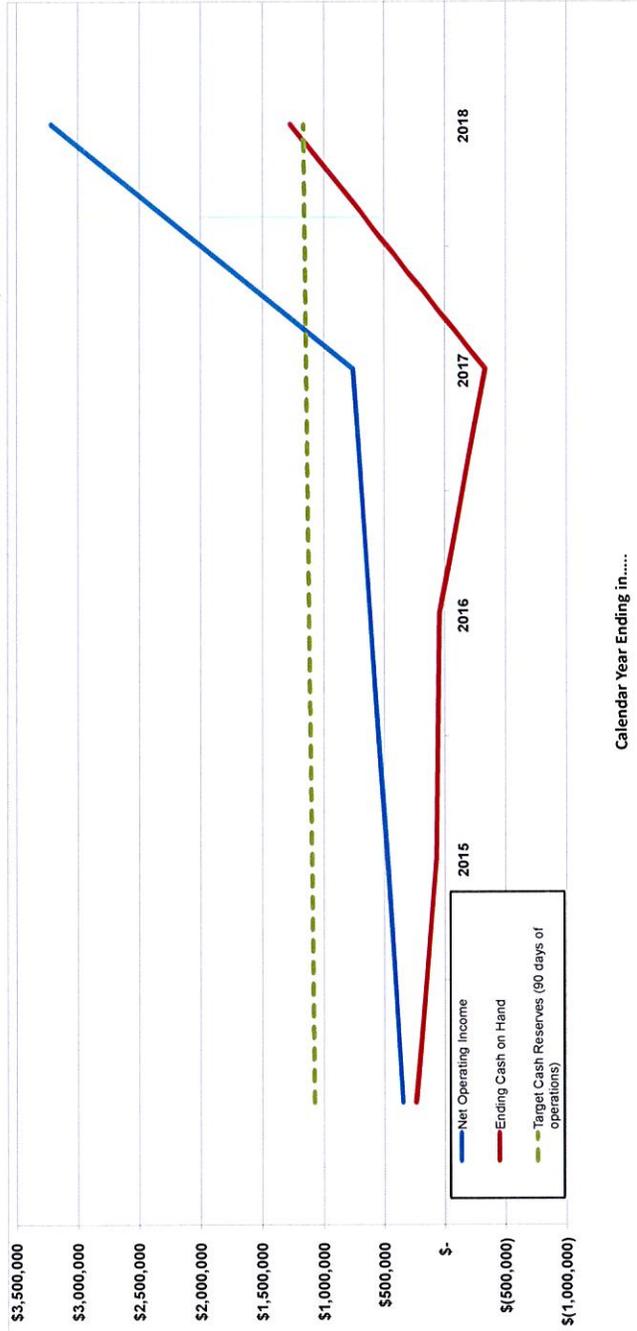
Project	Category	Total						
		Cost	CY14 (9 MO)	CY15	CY16	CY17	CY18	CY19+
	Bond Proceeds Total	12,079,000.00	9,229,000.00	2,850,000.00	-	-	-	-
	Grant Total	7,061,712.00	750,000.00	2,800,000.00	2,200,000.00	1,311,712.00	-	-
	Highland - Golf Fees Total	105,000.00	79,000.00	26,000.00	-	-	-	-
	Marina Total	53,805.00	53,805.00	-	-	-	-	-
	Parks Total	25,000.00	25,000.00	-	-	-	-	-
	Parks Donation Total	25,000.00	25,000.00	-	-	-	-	-
	Public contribution Total	175,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	-
	RIFAC - User Fees Total	195,000.00	90,000.00	105,000.00	-	-	-	-
	SA Bonds Total	14,025,000.00	771,000.00	423,000.00	370,000.00	500,000.00	770,000.00	11,191,000.00
	Saukie - Golf Fees Total	16,000.00	16,000.00	-	-	-	-	-
	Sports Complex - Sport Fees Total	45,000.00	-	45,000.00	-	-	-	-
	TIF Total	684,500.00	194,250.00	120,750.00	122,075.00	123,225.00	124,200.00	-
	TIF & Sales Tax Total	23,894,783.38	-	1,194,151.38	1,193,408.50	1,195,490.50	1,195,353.50	19,116,379.50
	Grand Total	58,384,800.38	11,268,055.00	7,598,901.38	3,920,483.50	3,165,427.50	2,124,553.50	30,307,379.50

Project	Category	Total Cost	CY14 (9 MO)	CY15	CY16	CY17	CY18	CY19+
Police Station		10,579,000.00	7,729,000.00	2,850,000.00				
9th Street Resurf; 31 to Blackhawk Rd		1,500,000.00	1,500,000.00					
Bond Proceeds Total		12,079,000.00	9,229,000.00	2,850,000.00				
Steel Warehouse Access Road		750,000.00	750,000.00					
18th Ave Resurf; 17th Street to Moline		2,800,000.00		2,800,000.00				
38th Street Resurf; 7th - 18th Avenue		2,200,000.00		2,200,000.00				
38th Street Resurf; 31st Ave - Blackhawk Road		1,311,712.00				1,311,712.00		
Grant Total		7,061,712.00	750,000.00	2,800,000.00	2,200,000.00	1,311,712.00		
Sand Pro tractor @ Highland Springs		26,000.00		26,000.00				
Fairway Mower for Highland Springs		62,000.00						
Micro Seal - Seal Coat Parking lot Highland Springs		17,000.00	17,000.00					
Highland - Golf Fees Total		105,000.00	79,000.00	26,000.00				
Marina Reroofing		53,805.00	53,805.00					
Marina Total		53,805.00	53,805.00					
Recoat Hard Court Surfaces at Mel McKay Park		25,000.00	25,000.00					
Parks Total		25,000.00	25,000.00					
Playground Replacement at Skafidas		25,000.00	25,000.00					
Parks Donation Total		25,000.00	25,000.00					
50/50 Sidewalk, Curb & Tree Program		175,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	
Replacement Fitness Equipment @ RIFAC		30,000.00	35,000.00	30,000.00				
Storm water pump for basement of RIFAC		10,000.00	10,000.00					
Replacement of Steam Rooms @ RIFAC		75,000.00		75,000.00				
Replace Roof Membrane over pool area @ RIFAC		80,000.00	80,000.00					
RIFAC - User Fees Total		195,000.00	90,000.00	105,000.00				
23rd Street Recon; 10th to 12th Ave		771,000.00	771,000.00					
22 1/2 Ave Recon; East of 29th Street		210,000.00		210,000.00				
26th Street Recon; North of 13th Ave		213,000.00		213,000.00				
45th Street Recon; 23rd to 24th Ave		130,000.00			130,000.00			
25th Street Recon; 18th to 20th Ave		240,000.00			240,000.00			
41st Ave & 45 St Ct; 44th Street to Cul-de-sac		500,000.00				500,000.00		
14 1/2 Street; 15th/18th Aves		300,000.00					300,000.00	
37th Ave & 46th Street		470,000.00					470,000.00	
15th Street; South of 15th Avenue		146,000.00						146,000.00
23rd Avenue, 17th Street to Stadium Drive		200,000.00						200,000.00
41ST Street; 8th/10th Aves		227,000.00						227,000.00
20th Avenue, 25th/27th Streets		260,000.00						260,000.00
31st Street; 5th/7th Avenue		275,000.00						275,000.00
Hawthorne Road, Woody Road to Watch Hill Road		275,000.00						275,000.00
Stadium Drive		286,000.00						286,000.00

Project	Category	Total Cost	CY14 (9 MO)	CY15	CY16	CY17	CY18	CY19+
36th Avenue & 25th Streets		300,000.00						300,000.00
Valley Drive		350,000.00						350,000.00
Blackhawk Hills Drive		350,000.00						350,000.00
16th Avenue; East of 44th Street		350,000.00						350,000.00
37th Avenue, 12th/14th Street		350,000.00						350,000.00
36th Avenue, 12th/14th Streets		350,000.00						350,000.00
45th Street; 9th/10th Aves		360,000.00						360,000.00
26th Street, 23rd Avenue to 27th Street		390,000.00						390,000.00
19th Avenue; 24th/27th Streets		395,000.00						395,000.00
40th Avenue Ct (Indian Park Circle), West of 24th Street		410,000.00						410,000.00
14th Street, 42nd/45th Aves		410,000.00						410,000.00
25th Avenue; 27th/30th Streets		426,000.00						426,000.00
40th Street; 11th/14th Aves		530,000.00						530,000.00
6th Avenue; 32th/35th Streets		575,000.00						575,000.00
10th Avenue; 30th/34th Streets		635,000.00						635,000.00
22nd Ave; 12th/14th Streets		655,000.00						655,000.00
25th Ave; 27th/30th Street		737,000.00						737,000.00
Wildwood Drive		814,000.00						814,000.00
5th Street; 11th/18th Avenues		1,135,000.00						1,135,000.00
SA Bonds Total		14,025,000.00	771,000.00	423,000.00	370,000.00	500,000.00	770,000.00	11,191,000.00
Micro Seal - Seal Coat Parking lot Saukie		16,000.00	16,000.00					
Saukie - Golf Fees Total		16,000.00	16,000.00					
Irrigation upgrade @ Sport Complex		45,000.00		45,000.00				
Sports Complex - Sport Fees Total		45,000.00		45,000.00				
Riverfront Park Development Project		10,000.00	10,000.00					
MLK Center Expansion Debt		609,500.00	119,250.00	120,750.00	122,075.00	123,225.00	124,200.00	
Centennial Gridge Office - Replace HVAC		10,000.00	10,000.00					
DeSoto Arts Building Mtc		20,000.00	20,000.00					
Ramp @ Urban Beach @ Schwiebert Park		35,000.00	35,000.00					
TIF Total		684,500.00	194,250.00	120,750.00	122,075.00	123,225.00	124,200.00	
Walmart Debt (\$15)		23,894,783.38		1,194,151.38	1,193,408.50	1,195,490.50	1,195,353.50	19,116,379.50
TIF & Sales Tax Total		23,894,783.38		1,194,151.38	1,193,408.50	1,195,490.50	1,195,353.50	19,116,379.50
Grand Total		58,384,800.38	11,268,055.00	7,598,901.38	3,920,483.50	3,165,427.50	2,124,553.50	30,307,379.50

Water Utility Projections

Calendar Year Ending	Rate Change	Capital Improvements	Ending Cash on Hand	Comments
2014 (9 months)	0.0%	\$ 765,000	\$ 233,793	
2015	0.0%	\$ 2,227,000	\$ 61,252	
2016	5.0%	\$ 10,660,000	\$ 37,739	Includes \$1,000,000 contribution from gaming
2017	5.0%	\$ 7,725,000	\$ (336,722)	Includes \$1,000,000 contribution from gaming
2018	5.0%	\$ 4,450,000	\$ 1,274,122	Loan proceeds reduced by \$2M gaming contribution in 2016 & 2017; assume \$2M grant
		\$ 25,827,000		



interest on cash	0.50%
inflation rate	2.00%

Water Utility Projects

	CY14	CY15	CY16	CY17	CY18	CY19 +	Total
Water Tower Improvements	\$ 375,000	\$ -	\$ 450,000	\$ 275,000	\$ -	\$ -	\$ 1,100,000
14th Avenue Tower Rehabilitation (500,000 gallons)	375,000.00						
Ridgewood Road Tower Rehabilitation (250,000 gallons)			275,000.00				
24th Street Water Tower Rehabilitation (500,000 gallons)		450,000.00					
Raw Water Pumping Station tuckpointing	\$ 125,000						\$ 125,000
Water SCADA System Study and Upgrade	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	\$ 150,000
Upgrade the existing SCADA (Supervisory, Control and Data Acquisition) System to provide real time distribution system monitoring.							
Watermains Under Street Program Projects	\$ 290,000	\$ 52,000	\$ -	\$ -	\$ 200,000	\$ 5,390,825	\$ 5,932,825
Replace deteriorated and/or undersized watermains in conjunction with street improvements							
23rd Avenue, 12th to 17th Street							
Police Station	\$ 275,000						
8th Avenue, 42nd to 46th Street							
9th Avenue, 44 1/2 to 46th Street							
22 1/2 Avenue east of 29th Street	\$ 15,000	47,000.00					
26th Street north of 13th Avenue		5,000.00					
20th Street Resurfacing; 7th - 18th avenue						\$ 640,500	
RI Parkway Resurfacing/Recon; 85th Ave W to US 67						131,250.00	
29th Street West Recon; South of Andalusia Road						14,000.00	
Ridgewood Rd Recon; Andalusia Rd to RI Parkway						80,000.00	

Water Utility Projects

	CY14	CY15	CY16	CY17	CY18	CY19 +	Total
13	14th Street West Recon; Andalusia Rd to RI Parkway					160,000.00	
14	21st Street Recon; 3rd Avenue to 6th Avenue					261,575.00	
15	23rd Street Recon; 3rd Ave to 5th Ave					96,500.00	
6	14 1/2 Street; 15th/18th Aves				\$ 200,000		
6	25th Ave; 27th/30th Street					366,000.00	
7	10th Avenue; 30th/34th Streets					235,000.00	
8	31st Street; 5th/7th Avenue					150,000.00	
9	40th Street; 11th/14th Aves					180,000.00	
10	41ST Street; 8th/10th Aves					100,000.00	
12	45th Street; 9th/10th Aves					170,000.00	
12	22nd Ave; 12th/14th Streets					220,000.00	
13	36th Avenue & 25th Streets					200,000.00	
14	15th Street; South of 15th Avenue					92,000.00	
6	19th Avenue; 24th/27th Streets					225,000.00	
7	6th Avenue; 32th/35th Streets					220,000.00	
8	Stadium Drive					167,000.00	
9	5th Street; 11th/18th Avenues					798,000.00	
10	25th Avenue; 27th/30th Streets					301,000.00	
11	16th Avenue; East of 44th Street					141,000.00	

Water Utility Projects

	CY14	CY15	CY16	CY17	CY18	CY19 +	Total
12							
13	26th Street, 23rd Avenue to 27th Street					50,000.00	
14	37th Avenue, 12th/14th Street					200,000.00	
15	36th Avenue, 12th/14th Streets					192,000.00	
16							
17							

Water Utility Projects

	CY14	CY15	CY16	CY17	CY18	CY19 +	Total
Neighborhood Water System Improvements	\$ 75,000	\$ 2,025,000	\$ 10,185,000	\$ 7,425,000	\$ 4,225,000	\$ 11,433,000	\$ 35,368,000
16							
17							
18							
19							
20							
21		200,000.00	185,000.00				
21				425,000.00			
16						325,000.00	
17						350,000.00	
17						1,265,000.00	
18					225,000.00		
18						265,000.00	
19						325,000.00	
19						350,000.00	
16						215,000.00	
22						825,000.00	
22						600,000.00	
9						775,000.00	
10						208,000.00	

Replace undersized and deteriorated water mains to improve neighborhood reliability and pressure.

12th Avenue between 20th and 23rd Street

23rd Street between 9th and 12th Avenue

24th Street south of 9th Avenue

21st Street between 9th and 12th Avenue

20th Street between 9th and 13th Avenue

12th Ave; 10th/23rd Streets

44th Street Water Main Replacement; 12th/14th Streets

Water Main Repalce; BH Road to Moline

3rd Ave; 23rd/Under Viaduct

41ST Street; 8th/9th Aves (4" Main & Extensive Repairs)

25th Avenue; 30th/32nd Sts (6" main & extensive repairs)

28th Street, 7th/9th Aves (6" main & extensive repairs)

13th Street; 25th/26th Aves (6" main & extensive repairs)

42nd Street, 18th/23rd Aves (6" main & extensive repairs)

30th Street; 5th/7th Aves (Extensive Repairs)

8th Avenue; 24th/29th Sts (4" main)

19th Avenue; 4th/5th Sts (4" main)

Water Utility Projects

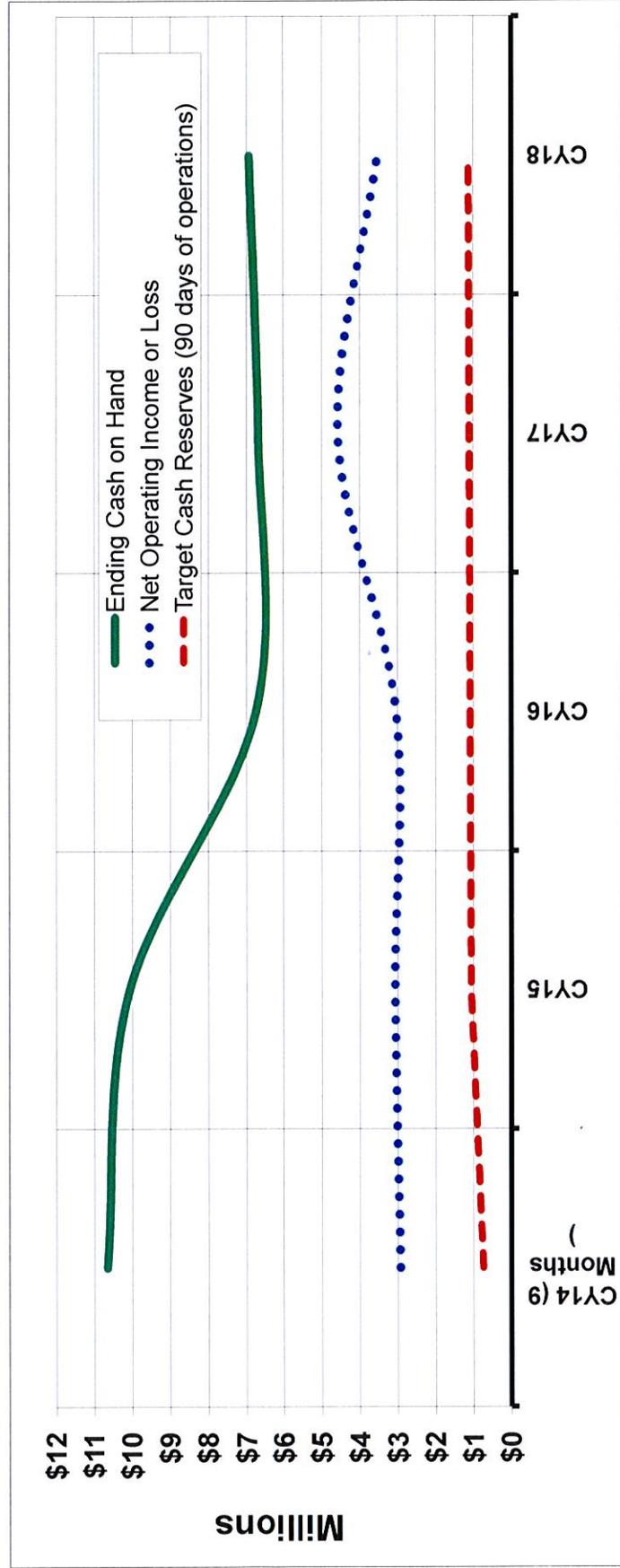
	CY14	CY15	CY16	CY17	CY18	CY19 +	Total
10	8-½ Avenue; 25th/29 Sts (4" & 6" main)					685,000.00	
11	Lincoln Ct (4" & 6" main)					500,000.00	
11	18-½ Avenue; 4th/5th Sts (6" main)					215,000.00	
14	39th Avenue, 28th/29th Sts (6" Main)					185,000.00	
15	4th Street, 18th/19th Aves (6" Main)					75,000.00	
15	Andalusia Rd @ Ridgewood Rd					120,000.00	
16	14th Street, 46th/47th Aves					50,000.00	
16	5th Avenue, 27th/38th Sts					45,000.00	
17	6th Avenue, 22nd/23rd Sts					150,000.00	
18	28th Avenue, West of 30th Street					320,000.00	
18	27th Avenue, West of 30th Street					75,000.00	
19	9-½ Street, South of 21st Avenue					100,000.00	
19	East of 12th St, 31st/32nd Aves (Abandon & move services)					75,000.00	
22	Design Services for WTP Filter Building Replacement	75,000.00	1,825,000.00				
22	WTP Filter Building Replacement		10,000,000.00	7,000,000.00	4,000,000.00		
23	Secondary Transmission Line; Filters to Domes					335,000.00	
23	Emergency Back-up Generators (RWPS, DPH & WTP)					1,000,000.00	
24	Domes Storage Tank Rehabilitation					2,000,000.00	
22							

Water Utility Projects

	CY14	CY15	CY16	CY17	CY18	CY19 +	Total
\$ Total Capital Improvements	\$ 765,000	\$ 2,227,000	\$ 10,660,000	\$ 7,725,000	\$ 4,450,000	\$ 16,848,825	\$ 42,675,825

Sewer Utility Projections

CY Ending	Rate Change	Capital Improvements	Long Term Control Plan	General Obligation Bonds	State Revolving Loan Fund	Ending Cash on Hand
2014	3.0%	\$ 919,000	\$ 15,984,000	\$ -	\$ 18,799,151	\$ 10,647,471
2015	3.0%	\$ 256,000	\$ 1,840,000	\$ -	\$ -	\$ 10,066,037
2016	3.0%	\$ 375,000	\$ 3,110,000	\$ -	\$ -	\$ 6,754,832
2017	3.0%	\$ 375,000	\$ 1,320,000	\$ -	\$ -	\$ 6,693,719
2018	3.0%	\$ 281,500	\$ -	\$ -	\$ -	\$ 6,937,452
		\$ 2,206,500	\$ 22,254,000	\$ -	\$ 18,799,151	



Sewer Utility Projects

	CY14 (9 months)	CY15	CY16	CY17	CY18	CY19	Total
1 Combined Sewer Long Term Control Plan (LTCP) Improvements	\$ 15,984,000	\$ 1,840,000	\$ 3,110,000	\$ 1,320,000	\$ -	\$ -	\$ 22,254,000
<p>The City is required to bring its combined sewer system into full compliance with US Environmental Protection Agency standards by March 2018. The improvements are detailed in the Combined Sewer Long Term Control Plan approved by the USEPA in 2006. The total cost of the completing the projects required by the LTCP will exceed \$75M. Two of the projects have already been completed. The largest project required by the LTCP is the expansion of the Mill Street Wastewater Treatment Plant at a total cost of over \$46M. The work began in October 2011 and will be completed in early 2013. The completion of the Mill Street Wastewater Treatment Plant expansion and the remaining six projects required by the LTCP are shown below.</p>							
3	\$ 2,090,000						
Construction of an underground combined sewer storage tank near the intersection of 40th Street with 5th Avenue							
4	\$ 13,240,000	\$ -					
6th Avenue Relief Sewer 9th to 24th Street							
5	\$ 56,000	\$ 575,000	\$ 2,640,000				
Relocation of combined sewer outfall #7 (17th Street near the RI Fitness and Activity Center)							
6	\$ 338,000	\$ 1,150,000					
Blackhawk Lift Station Improvements							
7		\$ 115,000	\$ 470,000	\$ 840,000			
Combined Sewer Separation (26th to 30th Street; 5th to 9th Avenue)							
8	\$ 260,000			\$ 480,000			
System Control Improvements							
9 Sewer Improvements Street Program Projects	\$ -	\$ 6,000	\$ -	\$ -	\$ 31,500	\$ 595,000	\$ 632,500
10		\$ 6,000					
22 1/2 Avenue east of 29th Street							
11					31,500.00		
20th Street Resurfacing; 7th - 18th avenue						42,000	
12							
29th Street West Recon; South of Andalusia Road							
13						37,000.00	
25th Ave; 27th/30th Street							
14						115,000.00	
10th Avenue; 30th/34th Streets							
15						10,000.00	
31st Street; 5th/7th Avenue							
16						25,000.00	
40th Street; 11th/14th Aves							
17						30,000.00	
41ST Street; 8th/10th Aves							

Sewer Utility Projects

	CY14 (9 months)	CY15	CY16	CY17	CY18	CY19	Total
18						225,000.00	
19						10,000.00	
20						46,000.00	
21						20,000.00	
22						17,500.00	
23						17,500.00	
24	\$ 919,000	\$ 250,000	\$ 375,000	\$ 375,000	\$ 250,000	\$ 5,835,000	\$ 8,004,000
25	\$ 840,000						
26		\$ 250,000					
27	\$ 10,000						
28			\$ 375,000	\$ 375,000			
29	\$ 9,000						
30						1,530,000.00	
31					250,000.00		
32	\$ 60,000					370,000.00	
33						300,000.00	
34						840,000.00	
35						350,000.00	
36						245,000.00	

Sewer Utility Projects

	CY14 (9 months)	CY15	CY16	CY17	CY18	CY19	Total
37						285,000.00	
38						820,000.00	
39						275,000.00	
40						285,000.00	
41						185,000.00	
42						350,000.00	
43	\$ 16,903,000	\$ 2,096,000	\$ 3,485,000	\$ 1,695,000	\$ 281,500	\$ 6,430,000	\$ 30,890,500

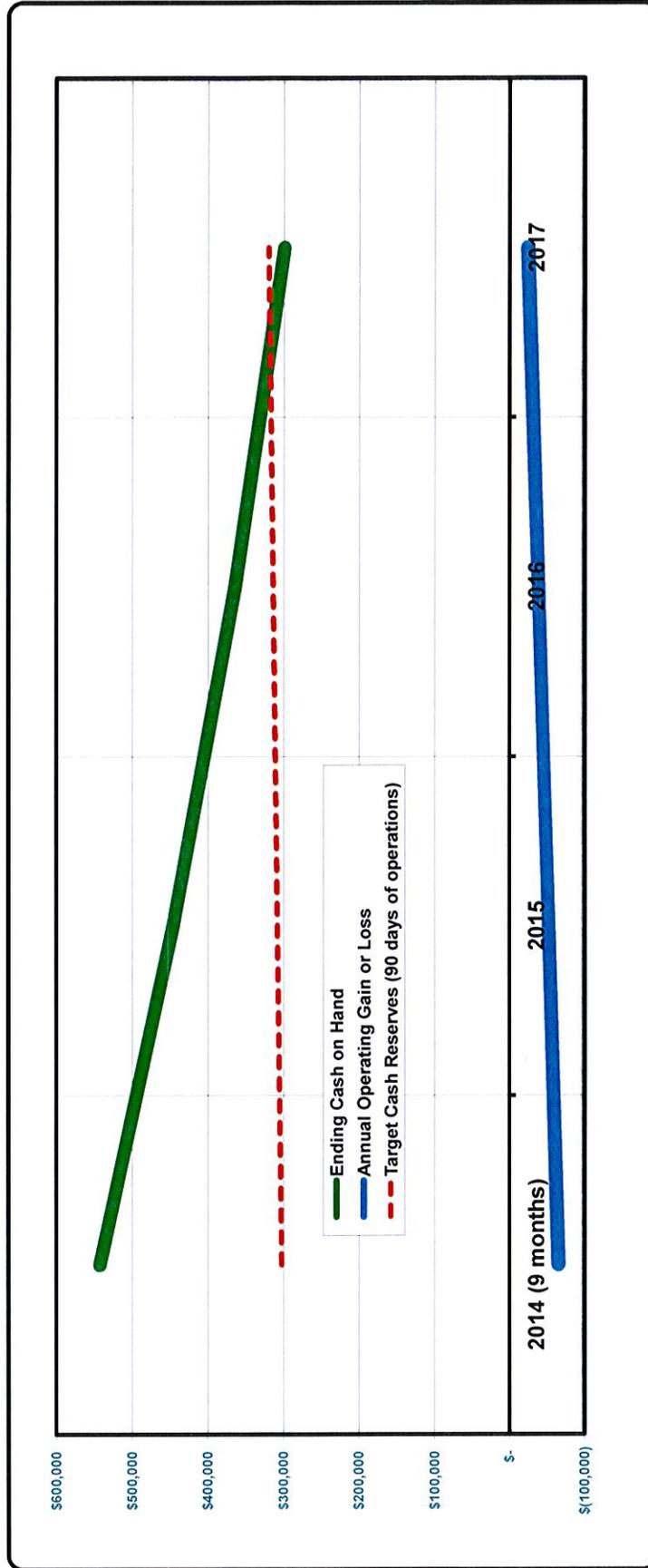
Total Capital Improvements

Long Term Control Plan

Task Name	Budget	fiscal year ending in....					Total (FY2014 thru FY2018)
		2014	2015	2016	2017	2018	
Mill Street Wet Weather Treatment System	engineering budget	\$ 750,000					\$ 750,000
	construction budget	\$ 21,029,407					\$ 21,029,407
Farmall Storage Tank	engineering budget	\$ 90,000	\$ 90,000				\$ 180,000
	construction budget	\$ 2,000,000	\$ 2,000,000				\$ 4,000,000
6th Avenue Relief Sewer	engineering budget	\$ 80,000	\$ 400,000				\$ 480,000
	construction budget		\$ 12,108,750				\$ 12,108,750
Outfall 007 Relocation	project budget		\$ 56,000	\$ 575,000	\$ 2,640,000		\$ 3,271,000
Blackhawk Lift Station Improvements	project budget		\$ 338,000	\$ 1,150,000			\$ 1,488,000
Separation of CSO 006 Area	project budget			\$ 115,000	\$ 470,000	\$ 840,000	\$ 1,425,000
Real Time Control Improvements	2009\$						\$ -
	project budget		\$ 260,000	\$ -		\$ 480,000	\$ 740,000
	budget	\$ 23,949,407	\$ 15,252,750	\$ 1,840,000	\$ 3,110,000	\$ 1,320,000	\$ 45,472,157

Stormwater Utility Projections

CY Ending	Rate Change	Capital Improvements	Ending Cash on Hand	Comment
2014 (9 months)	0.00%	\$ 10,000	\$603,651	
2015	0.00%	\$ 150,000	\$542,937	
2016	3.00%	\$ 150,000	\$445,945	
2017	3.00%	\$ 150,000	\$364,245	
2018	3.00%	\$ 150,000	\$298,570	



Stormwater Utility Projects

CY14 (9 month)	CY15	CY16	CY17	CY18	Total
\$ 10,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 610,000
\$ 10,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 610,000

1 Outfall and Pipeline Rehabilitation Program



ROCK ISLAND
ILLINOIS

CAPITAL IMPROVEMENT IMPACT

A direct relationship exists between the City of Rock Island's operating budget and the adopted Capital Improvement Plan. As a result, operating cost estimates should reflect the anticipated annual costs to operate facilities and improvements upon completion or acquisition. The following is a review of those CY 2014 significant (>\$50,000) and nonrecurring projects identified in the preceding Capital Improvement Plan that meet the definition of a capital expenditure along with an explanation of their potential impact on the operating budget. Those expenditures in the Capital Improvement Plan that are maintenance related, which includes most street, water, wastewater, and sewer replacement or repair projects, are not included in this review due to their recurring nature.

STREET AND MISCELLANEOUS CAPITAL IMPROVEMENTS

Project Name: Steel Warehouse Access Road (\$1,000,000)	Project #: 6209
Project Description: This project consists of building a new public access road to Steel Warehouse's facilities off Andalusia Road.	
Funding Source: The costs will be paid by using General Fund carryover in the amount of \$250,000 (grant match) and a grant from the Illinois Department of Transportation in the amount of \$750,000 which has not yet been awarded.	
Project Impact: <ul style="list-style-type: none"> - Improve access to a new manufacturing facility in the City. - Create access to a future water main project site. - Eliminate traffic congestion on 80th Ave. West due to frequent semi-traffic stemming from Steel Warehouse's business operations. 	

Project Name: Fiber Optic (\$75,000)	Project #: 2710
Project Description: Install fiber optic cable from Whitewater Junction (Longview Park) along 15 th Avenue to 5 th Street.	
Funding Source: The costs will be paid by using General Fund carryover in the amount of \$39,678 and City gaming tax revenue in the amount of \$35,322.	
Project Impact: <ul style="list-style-type: none"> - Improve effectiveness of the Police Department's neighborhood security camera program by expanding area that is reached with fiber optic cable. - Adds additional maintenance requirements by Information Technology Department staff. - Information Technology Department will need to monitor any additional cellular costs resulting from expansion of this program. 	

Project Name: 800 MHz Radio System (\$250,000)	Project #: none
Project Description: Purchase 800 MHz trunked radio system for use by the Police and Fire Departments. The system will include 95 portable radios and 35 mobile squad radios for the Police Department, along with 36 portable radios and 19 mobile radios for the Fire Department.	
Funding Source: The costs will be paid by using General Fund carryover in the amount of \$250,000.	
Project Impact: <ul style="list-style-type: none"> - Replacement of the current 3 UHF and 2 VHF radio channels currently utilized by the Police and Fire Departments with this 800 MHz radio system will allow for greatly improved interoperability with contiguous cities, all of whom are on the 800 MHz platform, which is the standardized platform for all emergency communications nationwide. - Replacement will result in cost savings by eliminating the annual leased T1 telephone lines utilized by the dispatch center. - Annual maintenance costs will be greater with the new system. 	

Project Name: Police Facility Construction (\$7,719,901)	Project #: 2724
Project Description: The City will construct a new police facility and renovate the existing facility for use by other City departments. The targeted completion date is April 1, 2016. Design and site selection preparation was completed FY 13-14 with construction to begin in CY 2014.	
Funding Source: The costs will be paid by the issuance of a general obligation bonds with the bonds being retired with gaming tax revenue.	
Project Impact: <ul style="list-style-type: none"> - A needs assessment has been completed by an architect planning study and a community focus group which identified the current 22,000 gross square foot facility as obsolete and that a new 49,800 gross square foot facility is needed. - It was also determined that the current facility is not able to be renovated and expanded as required and that a three acre building site should be sought. - Total cost of the project is estimated at 16 to 19 million dollars. There will be no impact on operating expenditures during this fiscal year but will need to be planned for when construction of the new facility is completed in 2016. 	

Project Name: GIS Aerial Photography (\$125,000)	Project #: 2756
Project Description: Hire consultant to conduct GIS aerial photography.	
Funding Source: The costs will be paid by the City gaming tax revenue in the amount of \$125,000.	
Project Impact: <ul style="list-style-type: none"> - Current aerial photography being used is 10 years old. Updated aerial photography will benefit both economic development and public works project development. 	

WATER UTILITY PROJECTS

Project Name: Storage Tank @ 40 th St. & 5 th Ave. (\$2,090,000)	Project #: 2687
Project Description: Construction of a tank to provide storage for combined sewer flows during wet weather. This project is part of the Long Term Control Plan.	
Funding Source: The majority of the funding needed for this project will be secured through long term loans from the State of Illinois revolving loan program and existing general obligation bonds. Additionally, in January, 2011 there was a 5% increase in the water rate and a 10% increase in the sewer rate which for the most part could be attributed to the costs associated with the implementation of all projects related to the Long Term Control Plan.	
Project Impact: <ul style="list-style-type: none"> - The storage tank will allow the existing sewer system to handle higher flows and thus reduce the likelihood of combined sewer overflows and flooding. - Upon completion of the Long Term Control Plan (LTCP), the release of raw sewage into the Mississippi River will be greatly reduced thus improving the quality of life for the citizens of Rock Island. - Once the LTCP is completed, the Public Works Department is estimating that their yearly operating costs will increase by \$250,000. - The City will avoid the Environmental Protection Agency's threatened fine of \$27,500 per day for non-compliance by completing implementation of this plan. 	

Project Name: 6 th Ave. Relief Sewer (\$12,508,750)	Project #: 2688
Project Description: Construction of a new relief sewer line to collect peak flows in the combined sewer system and direct this flow to the new waste water treatment facility for treatment. This project is part of the Long Term Control Plan.	
Funding Source: The majority of the funding needed for this project will be secured through long term loans from the State of Illinois revolving loan program and existing general obligation bonds. Additionally, there is a grant from the Illinois Department of Commerce and Economic Opportunity (DCEO), Ike Public Infrastructure Grant program, in the amount of \$750,000 to be used for this project.	
Project Impact: <ul style="list-style-type: none"> - This project will allow for the closure of various combined sewer overflow gates on the Mississippi River. - Upon completion of the Long Term Control Plan (LTCP), the release of raw sewage into the Mississippi River will be greatly reduced thus improving the quality of life for the citizens of Rock Island. - Once the LTCP is completed, the Public Works Department is estimating that their yearly operating costs will increase by \$250,000. - The City will avoid the Environmental Protection Agency's threatened fine of \$27,500 per day for non-compliance by completing implementation of this plan. 	



ROCK ISLAND
ILLINOIS

DEBT SERVICE FUND

The Debt Service fund is used to account for the accumulation of resources for, and the payment of, general and special assessment long-term debt principal, interest, and related costs.

DEBT SERVICE FUND

The primary source of debt incurred by the City is general obligation bonds. Departments that currently have expenditures related to debt service are the Community and Economic Development Department, Information Technology Department, Police Department, Public Works Department, and Parks and Recreation Department.

DEBT SERVICE REVENUES

Debt Service Fund (405) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Property Taxes	236,431	238,320	237,970	228,481	232,069	223,245	-2%
State & Local Taxes	58,298	53,231	45,612	46,000	50,082	-	-100%
Transfers	2,850,752	1,753,434	1,840,904	2,294,469	1,844,418	7,404,173	223%
Investments & Loans	113,765	101,905	223,571	2,203	117,818	1,974	-10%
Proceed from LT Liabilities	4,211	15,228	399,014	-	-	10,500,000	NEW
Total Fund	3,263,457	2,162,118	2,747,071	2,571,153	2,244,387	18,129,392	605%

REVENUE ANALYSIS

The Debt Service fund receives some support from property taxes which have seen a slight decrease for CY 2014 due to a lowering of the City's equalized assessed valuation. Prior to CY 2014, approximately two and a half percent of the Municipal Utility Tax revenue was recorded in this fund but effective in CY 2014 all of this tax revenue will go to the General Fund. Transfers shows revenue being received from other funds. For CY 2014, this area is increased due to the transfer from the Community and Economic Development fund of the revenue received for the sale of City owned land for the Walmart development. Proceeds from Long-Term Liabilities reflects revenue from the issuance of general obligation bonds for the Walmart development.

DEBT SERVICE EXPENDITURES

Debt Service Fund (405) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Services	25,912	28,640	25,204	27,952	29,149	18,835	-33%
Debt Service	2,264,731	2,336,281	2,634,224	2,739,626	2,446,371	18,138,978	562%
Total Department	2,290,643	2,364,921	2,659,428	2,767,578	2,475,520	18,157,813	556%

EXPENDITURE ANALYSIS

Debt Service expenditures have increased primarily due to the addition of principle and interest payments from general obligation bonds issued for the Walmart development and new police facility. For specific information on debt service payments, see the Debt Service Schedule table 12 in the Miscellaneous section.



ROCK ISLAND
ILLINOIS

ENTERPRISE FUNDS

Enterprise Funds are proprietary funds that account for operations that are financed and operated in a manner similar to private business enterprise, and where the City has decided that the periodic determination of revenue earned, expenses incurred, and net income is necessary for capital maintenance, public policy, management control and accountability. The four (4) fund areas within the Enterprise Funds are water works funds, wastewater treatment funds, parks and recreation fund, and other enterprise (non-major) funds.

What follows is a review of each of the following Enterprise Funds along with the expenditures for each fund as utilized by the respective departmental unit(s):

- Water Works Funds consisting of the Water Operation Fund (501) and the Maintenance and Water Capital Fund (502)
- Wastewater Treatment Funds consisting of the Wastewater Operation Fund (506) and the Maintenance and Wastewater Capital Fund (508)
- Stormwater Fund (507)
- Sunset Marina Fund (541)
- Parks and Recreation Fund (555)
- Housing and Community Development Loan Funds consisting of the CDBG Loan Programs Fund (581), State Affordable Housing Fund (582), Community/Economic Development Loans Fund (583), CIRLF Loan Fund (584), MPF Endowment Loans Fund (585), and Brownfield Revolving Loan Fund (586).



ROCK ISLAND
ILLINOIS

WATER WORKS FUNDS

Revenue for the water fund is primarily collected from residential or commercial water service charges. The water fund provides cost effective, timely preventative maintenance and prompt emergency repairs to the water distribution system so that customers have an adequate fire protection system (fire hydrants), accurate consumption records (water meters) and a reliable source of drinking water. Funding from the water fund also provides an adequate supply of high quality drinking water by purifying the Mississippi River water. Chemical and biological testing is conducted to insure compliance with all Illinois Environmental Protection Agency regulations. Preventative maintenance and repairs of plant equipment are funded. These funds are utilized by the Public Works department.

WATER OPERATION AND MAINTENANCE FUND REVENUES

Water Operation & Maintenance Fund (501) & Water Capital 2010A BAB'S Fund (502) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Charges for Services	5,345,204	5,669,042	5,869,068	5,996,050	5,654,447	4,207,355	-30%
Rents & Royalties	301,109	329,155	340,864	363,648	365,303	227,806	-37%
Transfers	2,318,695	139,419	139,419	282,693	282,693	112,013	-60%
Investments & Loans	(14,996)	22,379	7,709	6,453	3,004	650	-90%
Proceeds LT Liabilities	9,230,930	35,199	-	28,958	26,656	28,509	-2%
Other	(4,602,598)	14,070	13,411	7,000	96,958	69,500	893%
Total Fund	12,578,344	6,209,264	6,370,471	6,684,802	6,429,061	4,645,833	-31%

REVENUE ANALYSIS

Water Utility rates will remain constant. Revenue from services is projected to be slightly lower due to decreased usage. Rents and Royalties are lower primarily due to the termination of the Nextel cell antenna lease on the 14th Street water tower. Proceeds from Long-Term Liabilities remain constant as this is a one-time rebate payment received reference the Build America Bond.

WATER OPERATION AND MAINTENANCE FUND EXPENDITURES

Water Operation & Maintenance Fund (501) & Water Capital 2010A BAB'S Fund (502) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	1,956,044	1,963,678	2,150,488	2,153,660	2,001,906	1,565,579	-27%
Supplies	720,293	671,535	785,688	856,017	705,012	754,393	-12%
Services	805,681	944,012	1,027,211	1,050,758	884,394	885,737	-16%
Other	28,331	36,111	63,197	8,401	48,024	40,800	386%
Capital	711,751	1,670,086	989,734	970,791	449,044	765,000	-21%
Debt Service	712,189	814,771	836,290	798,416	751,445	669,873	-16%
Transfers	2,850,731	671,180	712,773	732,501	732,501	565,648	-23%
Contingency	640,838	637,687	700,803	664,966	615,226	487,581	-27%
Total Department	8,425,858	7,409,060	7,266,184	7,235,510	6,187,552	5,734,611	-21%

EXPENDITURE ANALYSIS

The majority of Supplies and Services expenditures (repair and maintenance projects) are during the summer construction season and do not benefit proportionally from a nine month budget. Credits to the Parks Department for water usage at Saukie and Whitewater Junction are reflected in the Other category. An error in this year's budget gives the impression of a large increase but it is consistent with previous years.

WASTEWATER TREATMENT FUNDS

Revenue for the wastewater fund is primarily collected from residential or commercial wastewater service charges. The wastewater fund provides cost effective preventative maintenance programs and prompt emergency services to maximize the operational efficiency and reliability of the wastewater collection system (sanitary sewers, combined sewers, sewer manholes, sewer cleanouts and sewer pumping stations). Funding from the wastewater fund also provides cost effective and environmentally sound wastewater treatment at the Mill Street Wastewater Treatment Plant and the Southwest Wastewater Treatment Plant. Chemical and biological testing is conducted to insure compliance with Illinois Environmental Protection Agency regulations. Preventative and emergency maintenance of plant equipment is also funded. These funds are utilized by the Public Works department.

WASTEWATER OPERATION AND MAINTENANCE FUND REVENUES

Wastewater Operation & Maintenance Fund (506) & Wastewater Capital 2010A BAB'S Fund (508) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Non-Business Lic/Permits	-	680	-	-	340	170	NEW
Grants	-	-	-	731,250	-	731,250	0%
Charges for Services	7,377,541	7,978,314	7,816,501	8,103,517	7,693,789	5,973,639	-26%
Rents & Royalties	15,570	14,400	14,400	19,400	19,587	12,800	-34%
Transfers	10,209,902	105,128	72,238	104,498	104,498	104,083	0%
Investments & Loans	854	47,648	(3,118)	21,987	16,600	-	100%
Sale of Fixed Assets	2,427	-	3,698	-	2,248	-	---
Proceeds from LT Liabilities	5,126,647	2,712,710	48,883	3,667,567	18,124,338	17,423,588	-26%
Other	(5,100,000)	138	-	500	110,785	86,600	17220%
Total Fund	17,632,941	10,859,018	7,952,602	32,648,719	26,072,185	24,332,130	-25%

REVENUE ANALYSIS

Non-Business License/Permit represents the revenue from the issuance of a wastewater discharge permit. The \$731,250 under Grants is an IKE Grant for the Wastewater Treatment Plant Expansion. Charges for Service include a 3% increase to the Sanitary Sewer usage fees. Rent and Royalties revenue is for cell antenna rental on the Southwest Treatment Plant. Transfers remains constant as it comes from the Downtown TIF for payment of debt on a bond. Investments & Loans has decreased due to a reduction in the fund balance effecting investment interest received. The Other revenue is late charges on sewer utility billing previously budgeted elsewhere.

WASTEWATER OPERATION AND MAINTENANCE FUND EXPENDITURES

Wastewater Operation & Maint Fund (506) & Wastewater Capital 2010A BAB'S Fund (508) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	1,182,841	1,224,265	1,238,058	1,305,005	1,258,911	967,030	-26%
Supplies	102,733	125,915	208,729	184,385	120,562	172,335	-7%
Services	1,238,903	1,409,437	1,384,192	1,530,628	1,399,407	1,237,660	-19%
Other	69,890	70,093	70,581	72,152	71,782	69,800	-3%

Wastewater Operation & Maint Fund (506) & Wastewater Capital 2010A BAB'S Fund (508) Expenditure

Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Programs	341	200	100	500	100	500	0%
Capital	4,692,591	11,587,725	20,835,691	25,199,149	18,582,510	16,161,750	-36%
Debt Service	856,832	1,191,262	1,283,118	3,281,388	1,581,205	2,864,891	-13%
Transfers	10,658,219	5,597,854	524,606	615,445	615,445	452,100	-27%
Contingency	549,178	580,444	699,599	571,338	536,089	466,160	-18%
Total Department	19,351,528	21,787,195	26,244,674	32,759,990	24,166,011	22,392,226	-32%

EXPENDITURE ANALYSIS

Supplies appear down slightly due to increased expenditures this year. The majority of the Services expenditures are collection system construction projects which take place during the summer construction season and do not benefit proportionally from a nine month budget. The NPDES Permits for the treatment plants, paid annually, are reflected in the Other category. Programs has not changed at all as this is the rebate paid annually reference the backflow prevention program. Capital expenditures are lower as the Wastewater Treatment Plant nears completion. Debt Service remains relatively constant as this represents the interest and principal payments made in June and December on a bond.

STORMWATER FUND

Revenue for the Stormwater fund is primarily collected from residential or commercial stormwater utility charges. The Stormwater fund provides cost effective preventative maintenance programs and prompt emergency services to maximize the operational efficiency and reliability of the stormwater collection system. This fund is administered by the Public Works department.

STORMWATER UTILITY FUND REVENUES

Stormwater Utility Fund (507) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Non-Business Lic/Permits	645	450	390	500	490	535	7%
Grants	13,538	-	-	34,880	34,880	-	-100%
Charges for Services	1,569,455	1,626,149	1,522,013	1,648,100	1,607,409	1,236,081	-25%
Investments & Loans	1,366	458	2,580	1,453	1,967	1,693	17%
Sale of Fixed Assets	434	-	-	-	368	-	---
Other	19,274	19,265	17,317	19,000	15,186	9,300	-51%
Total Fund	1,604,712	1,646,322	1,542,300	1,703,933	1,660,300	1,247,609	-27%

REVENUE ANALYSIS

The majority of stormwater permits are issued during the summer construction season. A slight increase is expected this year. Grant revenue listed for FY 13-14 is from the FEMA grant to cover flood expenditures. Charges for Services is expected to remain constant as there is no increase to stormwater utility fees for CY 2014. Investments & Loans has increased based on interest received increasing due to an improved fund balance. A projected reduction in late fees due to more on-time payments is reflected in the Other category.

STORMWATER UTILITY FUND EXPENDITURES

Stormwater Utility Fund (507) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	620,108	515,794	474,556	478,685	417,583	317,559	-34%
Supplies	155,242	20,501	57,778	77,203	52,395	63,155	-18%
Services	351,096	496,903	343,082	648,745	574,369	431,145	-34%
Other	2,772	2,661	2,003	2,100	2,000	2,000	-5%
Programs	25,340	29,212	16,973	26,613	14,208	32,000	20%
Capital	9,285	-	-	-	-	10,000	NEW
Debt Service	81,871	84,500	84,828	81,900	84,958	61,956	-24%
Transfers	273,665	270,639	293,486	299,063	299,063	230,817	-23%
Contingency	128,674	135,683	136,943	141,539	155,146	150,498	6%
Total Department	1,648,053	1,555,893	1,409,649	1,755,848	1,599,722	1,299,130	-26%

EXPENDITURE ANALYSIS

Personnel costs are down slightly due to the elimination of the part-time Stormwater Engineer. The majority of supplies are used during the summer construction season and do not benefit proportionally from a nine month budget. Programs reflect a slight increase in the City's rain garden and drainage assistance programs. The annual NPDES Permit is reflected in the Other category. The increase in Capital is due to the need to budget for expenditures related to the stormwater outfall & pipelining program. Contingency has increased as funds are now being set aside for unexpected stormwater expenditures.

SUNSET MARINA FUND

Activities in the Sunset Marina fund provide the day-to-day maintenance of the marina facilities and customer services such as slip rental, and a fueling dock. The primary goal of the marina staff remains high quality service at rates competitive with the private marinas in the area. This fund is administered by the Public Works department.

SUNSET MARINA FUND REVENUES

Sunset Marina Fund (541) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	-	-	-	315	2,237	-	-100%
Charges for Services	750,211	738,125	684,246	819,931	648,905	743,722	-9%
Concessions	3,541	3,889	2,279	2,009	1,948	1,700	-15%
Rents & Royalties	19,728	13,861	9,434	9,703	9,589	9,877	2%
Investments & Loans	(193)	7,678	(3,927)	-	916	-	---
Proceeds LT Liabilities	780,000	1,452	-	-	-	-	---
Other	(363,006)	13,392	16,098	8,549	15,357	8,617	1%
Total Fund	1,190,281	778,397	708,130	840,507	678,952	763,916	-9%

REVENUE ANALYSIS

Marina fees are up 3% this year but revenue from slip rental is down due to declining rentals. All revenue is recognized during the first seven months of the year and is not affected by a nine month budget. Concessions are down slightly due to a projected decrease in slip rental.

SUNSET MARINA FUND EXPENDITURES

Sunset Marina Fund (541) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	141,935	161,919	148,309	165,267	154,688	168,405	2%
Supplies	144,125	192,306	174,454	207,525	175,581	187,089	-10%
Services	175,446	184,828	223,261	203,986	165,181	330,855	62%
Other	5,618	5,033	858	5,411	685	750	-86%
Programs	2,088	1,423	1,535	1,500	1,278	1,500	0%
Capital	12,798	-	-	14,000	-	-	-100%
Debt Service	136,513	147,495	155,516	50,124	45,973	49,900	0%
Transfers	82,651	83,891	87,817	90,781	90,781	70,128	-23%
Contingency	61,152	59,441	79,719	60,059	43,052	53,199	-11%
Total Department	762,326	836,336	871,469	798,653	677,219	861,826	8%

EXPENDITURE ANALYSIS

Marina expenditures are budgeted for the April to December time frame and are not affected by a nine month budget. Supplies are down slightly due a large tub float purchase this year. Services appear down slightly due to dredging budgeted this year. Services is up due primarily to the \$95,000 proposed expenditure for dredging. There are no capital projects planned. The major project this year is a reroofing of the Marina office/garage building.

PARKS & RECREATION FUND

The Parks & Recreation Fund (555) is utilized by the following areas with the Parks and Recreation department: Administration, Recreation, Whitewater Junction, Schwiebert Riverfront Park, Parks, Highland Springs Maintenance, Highland Springs Clubhouse, Golf Pro Shop, Saukie Maintenance, Saukie Clubhouse, RIFAC (Rock Island Fitness & Activity Center) and various donation accounts.

Parks & Recreation revenue is generated through admission fees, concession sales, facility rentals, property taxes, program registrations, membership pass sales and donations.

Expenditures in Parks & Recreation are primarily used for the following: depreciation, full-time salaries, part-times salaries, seasonal salaries, insurance, park maintenance, utilities, fleet maintenance, supplies, chemicals, and equipment.

TOTAL PARKS & RECREATION REVENUES

Total Park & Recreation Fund (555) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Property Taxes	1,700,328	1,751,391	1,752,884	1,752,412	1,773,933	1,752,887	0%
Grants	20,899	12,000	238,365	527,841	25,912	75,000	-86%
Charges for Services	2,009,672	2,119,298	2,044,874	2,162,170	1,928,587	1,829,090	-15%
Program Fees	390,782	391,566	385,694	393,075	391,451	295,935	-25%
Concessions	452,875	470,768	514,404	505,698	395,414	461,825	-9%
Rents & Royalties	395,550	416,791	495,402	492,024	452,275	470,340	-4%
Transfers	2,259,013	259,780	310,379	270,127	200,856	321,001	19%
Investments & Loans	51,299	2,305	10,440	2,843	1,911	2,042	-28%
Contributions & Donations	21,278	22,145	42,868	34,167	33,173	15,175	-56%
Reimbursements	11	-	-	-	-	-	---
Proceeds LT Liabilities	620,000	-	-	-	-	-	---
Other	(568,846)	46,866	51,828	53,570	46,552	41,150	-23%
Total Fund	7,352,861	5,492,910	5,847,138	6,193,927	5,250,064	5,264,445	-15%

TOTAL PARKS & RECREATION EXPENDITURES

Total Department Expenditures by Object / Park & Recreation							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	2,687,024	2,889,689	3,016,261	2,984,724	2,864,908	2,469,875	-17%
Supplies	820,564	934,821	802,925	924,459	757,534	836,470	-10%
Services	1,129,315	1,375,705	1,273,999	1,517,578	1,153,574	1,425,808	-6%
Other	38,767	39,561	35,181	36,217	27,688	30,768	-15%
Capital	2,122,447	233,593	384,264	1,051,830	706,975	147,000	-86%
Debt Service	616,062	331,302	340,094	336,244	305,829	340,075	1%
Transfers	283,309	112,469	122,704	148,127	147,470	73,099	-51%
Contingency	660,228	739,929	674,337	767,817	451,917	568,666	-26%
Total Department	8,357,716	6,657,069	6,649,765	7,766,996	6,415,895	5,891,761	-24%

PARKS & RECREATION REVENUES FOR ADMINISTRATION

Park & Recreation (555) Revenue / Administration							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Transfers	-	-	1,740	-	-	-	---
Investments & Loans	51,299	2,305	10,440	2,843	1,966	2,042	-28%
Contributions & Donations	-	-	15,000	-	400	-	---
Other	55	-	225	750	-	750	0%
Total Fund	51,354	2,305	27,405	3,593	2,366	2,792	-22%

EXPENDITURE ANALYSIS

Other remains the same as donations are not anticipated to decrease in CY 2014.

PARKS & RECREATION EXPENDITURES FOR ADMINISTRATION

Park & Recreation Fund Expenditure / Park & Recreation - Administration							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	262,942	313,090	299,437	243,330	297,853	228,416	-6%
Supplies	2,149	2,817	1,943	2,848	2,111	2,105	-26%
Services	60,304	83,934	89,749	118,629	98,147	64,767	-45%
Other	2,268	2,217	6,838	5,880	3,759	3,695	-37%
Debt Service	348,341	277	-	-	-	-	---
Transfers	81,349	82,569	91,538	94,627	94,627	73,099	-23%
Contingency	115,296	175,336	169,320	258,390	165,660	199,781	-23%
Total Department	872,649	660,240	658,825	723,704	662,157	571,863	-21%

EXPENDITURE ANALYSIS

Personnel has not changed significantly as most part-time and seasonal employees will be employed during the nine month budget period. Services is down due to the expenditure for the ADA study of parks and facilities not being budgeted in CY 2014.

PARKS & RECREATION REVENUES FOR PARKS MAINTENANCE

Park & Recreation (555) Revenue / Parks Maintenance							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Property Taxes	843,190	868,512	869,363	869,018	879,692	869,493	0%
Grants	-	-	213,238	503,612	1,683	75,000	-85%
Rents & Royalties	16,510	14,473	18,649	16,614	19,614	15,000	-10%
Transfers	242,361	202,260	117,402	63,373	35,310	139,970	121%
Contributions & Donations	4,381	5,771	4,937	8,000	7,619	4,700	-41%
Other	50	153	334	300	183	-	-100%
Total Fund	1,106,492	1,091,169	1,223,923	1,460,917	944,101	1,104,163	-24%

EXPENDITURE ANALYSIS

Property Taxes will not change as all of this revenue is received within the nine month budget period. Only one grant, having to do with Douglas Park design, is budgeted for CY 2014 in the Grants section. Rents & Royalties are not anticipated to drop significantly as most rentals occur during the nine month budget period. Transfers is up significantly due to the transfer from the Gaming fund to cover the Lincoln Park roof replacement. Contributions & Donations has been budgeted with a decrease based on a reduction in actual donations received in FY 12-13.

PARKS & RECREATION EXPENDITURES FOR PARKS MAINTENANCE

Park & Recreation Fund Expenditure / Park & Recreation - Parks Maintenance							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	600,724	622,494	676,446	742,688	608,479	610,841	-18%
Supplies	88,791	127,138	76,117	135,455	97,296	95,485	-30%
Services	222,498	287,401	210,608	379,798	190,273	333,097	-12%
Other	397	979	707	970	765	250	-74%
Capital	196,649	24,618	269,057	842,504	592,149	55,000	-93%
Transfers	149,896	-	-	23,000	22,343	-	-100%
Contingency	129,189	135,689	127,008	135,689	11,809	95,256	-30%
Total Department	1,388,144	1,198,319	1,359,943	2,260,104	1,523,114	1,189,929	-47%

EXPENDITURE ANALYSIS

Expense is down due to a Parks van being purchased last year that is not in the CY 2014 budget. This has eliminated the need to budget anything in Transfers. It is also down due to expenditures being in the FY 13-14 budget for the Martin Luther King Park playground equipment that are not in the CY 2014 budget.

PARKS & RECREATION REVENUES FOR RECREATION PROGRAMS

Park & Recreation (555) Revenue / Recreation Programs							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Property Taxes	857,138	882,879	883,521	883,394	894,241	883,394	0%
Grants	13,000	12,000	25,127	23,600	23,600	-	-100%
Charges for Services	2,102	2,661	3,218	2,500	2,717	2,500	0%
Program Fees	220,639	219,465	181,488	184,255	177,291	171,585	-7%
Concessions	97,340	88,262	95,373	95,775	67,974	92,325	-4%
Rents & Royalties	38,335	35,338	40,481	38,110	30,671	31,640	-17%
Transfers	-	10,000	10,000	20,000	20,000	30,000	50%
Contributions & Donations	2,615	3,364	7,346	13,475	10,626	1,875	-86%
Other	943	1,107	6,707	1,500	1,618	1,500	0%
Total Fund	1,232,112	1,255,076	1,253,261	1,262,609	1,228,738	1,214,819	-4%

REVENUE ANALYSIS

Recreation Program revenue appears down slightly due to no grant activity being recorded for CY 2014. In the past the Summer Recreation Program was recorded as grant revenue. This year the revenue will be recorded as a reimbursement after the program has been completed. The biggest factor causing the Recreation Program revenue to appear down is the nine month budget. Recreation Program registration is not perfectly spread out over a twelve month period. Parks & Recreation captures more than 25% of program revenue during January, February and March. Due to these three heavy registration months being removed from the annual budget, it has caused the program revenue to appear down. Transfers though have increased due to the transfer from the Gaming fund to support the replacement of the fence at Old Horace Man.

PARKS & RECREATION EXPENDITURES RECREATION PROGRAMS

Park & Recreation Fund Expenditure / Park & Recreation - Recreation Programs							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	407,737	447,365	457,061	452,085	457,518	345,357	-24%
Supplies	106,725	93,827	86,067	97,080	61,593	100,945	4%
Services	181,280	178,465	185,151	201,054	147,008	225,441	12%
Other	13,971	10,098	8,704	9,915	8,800	9,525	-4%
Capital	-	-	-	36,946	28,446	30,000	-19%
Transfers	17,910	17,900	19,166	17,900	17,900	-	-100%
Total Department	727,623	747,655	756,149	814,980	721,265	711,268	-13%

EXPENDITURE ANALYSIS

The expenditure analysis as to why certain expenditures are down for Recreation Programs is the same rationale used to explain the Recreation Program revenue being down. Removing January, February and March for the nine month budget has also removed a great deal of expense for Recreation Program personnel. Supplies though is basically unchanged as these budgeted supplies support summer programming. Services is up due to the need to hire security staff for the summer programs.

PARKS & RECREATION REVENUES FOR WHITEWATER JUNCTION AQUATIC CENTER

Park & Recreation (555) Revenue / Whitewater Junction Aquatic Center							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Charges for Services	245,339	253,991	264,524	251,600	223,796	243,450	-3%
Program Fees	1,758	620	1,299	1,200	734	1,000	-17%
Concessions	71,959	74,791	78,634	75,297	68,332	72,700	-3%
Rents & Royalties	5,295	7,456	7,038	7,000	6,120	7,000	0%
Transfers	90,000	95,000	105,000	100,000	100,000	105,000	5%
Total Fund	414,351	431,858	456,495	435,097	398,982	429,150	-1%

REVENUE ANALYSIS

Whitewater Junction revenue is budgeted slightly down to bring this area more in line with actual amounts received in FY 10-11 and FY 11-12. Fiscal years FY 10-11 and FY 11-12 better represent typical weather seasons in terms of the number of "swimmable" days.

PARKS & RECREATION EXPENDITURES WHITEWATER JUNCTION AQUATIC CENTER

Park & Recreation Fund Expenditure / Park & Recreation - Whitewater Junction Aquatic Center							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	135,813	142,347	144,851	148,951	159,592	146,648	-2%
Supplies	64,086	77,033	76,271	83,343	75,200	79,670	-4%
Services	55,548	58,870	70,722	67,504	68,874	79,894	18%
Other	60	-	245	645	545	270	-58%
Debt Service	108,583	109,294	116,950	110,550	107,033	113,550	3%
Transfers	12,000	12,000	12,000	12,600	12,600	-	-100%
Contingency	156,168	185,155	132,599	128,787	117,739	96,569	-25%
Total Department	532,258	584,699	553,638	552,380	541,583	516,601	-6%

EXPENDITURE ANALYSIS

Whitewater Junction is a summertime facility that will not be impacted by the nine month budget. Expense is slightly down at Whitewater Junction due to a smaller depreciation charge reflected in the Contingency line item. Additionally, \$12,600 has been moved out of Transfers and put in Services. This is the expenditure for the police officer being moved out of Transfers and put in Services to pay for a security consultant. Instead of reimbursing the Police department for the use of a police officer at the facility, the goal is to contract with a retired police officer for security purposes.

PARKS & RECREATION REVENUES FOR HIGHLAND SPRINGS GOLF COURSE

Park & Recreation (555) Revenue / Highland Springs Golf Course Dept							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	7,899	-	-	-	-	-	---
Charges for Services	501,042	517,731	499,953	535,300	474,007	530,700	-1%
Program Fees	1,665	556	380	850	(120)	850	0%
Concessions	159,971	163,303	165,633	162,600	139,307	162,500	0%
Rents & Royalties	194,751	210,548	206,085	215,200	204,170	211,200	-2%
Contributions & Donations	100	1,510	664	1,200	600	1,000	-17%
Other	16,770	21,297	21,562	19,700	19,312	19,400	-2%
Total Fund	882,198	914,945	894,277	934,850	837,276	925,650	-1%

REVENUE ANALYSIS

Highland Springs is a seasonal facility that will not be affected by the nine month budget in terms of revenue. This is another facility that is heavily dependent on the weather. If the weather remains favorable in CY 2014, it is anticipated that actual revenues will surpass these projections.

PARKS & RECREATION EXPENDITURES FOR HIGHLAND SPRINGS GOLF COURSE

Park & Recreation Fund Expenditure / Park & Recreation - Highland Springs Golf Course							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	459,611	501,873	518,554	520,539	486,624	432,168	-17%
Supplies	217,825	264,927	253,801	274,236	256,453	274,843	0%
Services	100,779	129,539	138,817	153,340	129,997	157,386	3%
Other	3,280	2,180	2,843	2,413	2,710	1,933	-20%
Capital	5,195	-	31,028	54,175	54,175	62,000	14%
Transfers	22,154	-	-	-	-	-	---
Contingency	25,264	21,863	18,526	21,843	9,622	13,894	-36%
Total Department	834,108	920,382	963,569	1,026,546	939,581	942,224	-8%

EXPENDITURE ANALYSIS

Although there will be a small reduction in expense in personnel due to the nine month budget, many of the expenditure line items will not be affected due to materials, supplies, etc. being purchased during the golfing season. There is also \$62,000 budgeted in Capital for a new fairway mower. This is a critical piece of equipment to maintain all of the golf course fairways. Keeping the course in good condition is what keeps golfers coming back.

PARKS & RECREATION REVENUES FOR SAUKIE GOLF COURSE

Park & Recreation (555) Revenue / Saukie Golf Course							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Charges for Services	332,464	333,963	314,106	334,600	283,268	337,600	1%
Program Fees	288	364	420	600	1,781	1,500	150%
Concessions	58,811	61,243	88,565	77,000	66,375	77,000	0%
Rents & Royalties	118,060	120,895	180,170	175,500	144,808	175,500	0%
Other	23,020	14,740	15,286	19,500	15,357	15,500	-21%
Total Fund	532,643	531,205	598,547	607,200	511,589	607,100	0%

REVENUE ANALYSIS

Saukie is a seasonal facility that will not be affected by the nine month budget in terms of revenue. There will be an increase in the number of youth and adult program offerings that will generate additional revenue. Saukie is very dependent on the weather conditions. If it is possible to start the season early and the weather cooperates, revenue estimates should be met or even exceeded.

PARKS & RECREATION EXPENDITURES FOR SAUKIE GOLF COURSE

Park & Recreation Fund Expenditure / Park & Recreation - Saukie Golf Course							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	322,879	301,429	318,177	295,000	295,210	253,860	-14%
Supplies	131,590	136,857	136,934	147,188	139,088	158,587	8%
Services	85,692	106,961	137,260	133,951	105,465	142,241	6%
Other	14,593	18,609	(455)	2,930	2,029	2,165	-26%
Capital	-	-	-	32,205	32,205	-	-100%
Contingency	31,226	19,919	19,919	19,919	10,024	14,939	-25%
Total Department	585,980	583,775	611,835	631,193	584,021	571,792	-9%

EXPENDITURE ANALYSIS

Other than a small reduction in personnel, Saukie Maintenance will not be affected by the nine month budget. All supplies, chemicals, etc will be purchased during the golfing season. The \$7,000 expense in Capital is for the purchase of a utility vehicle.

PARKS & RECREATION REVENUES FOR GOLF PRO SHOP

Park & Recreation (555) Revenue / Golf Pro Shop							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Concessions	62,673	70,318	71,216	73,000	44,595	50,000	-32%
Total Fund	62,673	70,318	71,216	73,000	44,595	50,000	-32%

EXPENDITURE ANALYSIS

Concessions is reduced for CY 2014 based on lower than anticipated sales in FY 13-14.

PARKS & RECREATION EXPENDITURES FOR GOLF PRO SHOP

Park & Recreation Fund Expenditure / Park & Recreation - Golf Pro Shop							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	-	-	-	2,879	684	2,729	-5%
Supplies	50,740	57,037	56,174	48,150	34,312	25,000	-48%
Services	1,398	1,308	340	1,550	964	1,000	-35%
Other	1,844	2,000	1,504	2,280	436	2,280	0%
Total Department	53,982	60,345	58,018	54,859	36,396	31,009	-43%

EXPENDITURE ANALYSIS

The reduction in expense at Pro Shop is due to the reduction of merchandise supplies. As a continuation of last year, the Pro Shop will focus on the sale of convenience golf items that have large profit margins, such as balls, tees, gloves, hats, etc. More expensive items with smaller profit margins will be available for special order. The Pro Shop will keep a few bags, putters and wedges on hand, but the majority of those items will be sold by special order only.

PARKS & RECREATION REVENUES FOR RI FITNESS & ACTIVITY CENTER

Park & Recreation (555) Revenue / RI Fitness & Activity Center							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	-	-	-	629	629	-	-100%
Charges for Services	928,725	1,010,677	954,854	1,033,300	939,929	710,040	-31%
Program Fees	166,432	168,273	202,202	206,170	211,774	121,000	-41%
Concessions	2,121	2,251	1,694	2,911	2,031	550	-81%
Rents & Royalties	19,436	20,361	27,251	27,500	32,177	16,500	-40%
Contributions & Donations	-	10,000	-	800	-	600	-25%
Other	10,316	9,569	7,714	11,820	9,509	4,000	-66%
Total Fund	1,127,030	1,221,131	1,193,715	1,283,130	1,196,049	852,690	-34%

EXPENDITURE ANALYSIS

Program Fees and Rents & Royalties are down due to the shortening of the budget year, while an anticipated reduction in merchandise sales has led to a budgeted decrease in Concessions revenue. Other has been budgeted with a decrease based on a reduction in actual revenue received in FY 12-13 and so far in FY 13-14.

PARKS & RECREATION EXPENDITURES FOR RI FITNESS & ACTIVITY CENTER

Park & Recreation Fund Expenditure / Park & Recreation - RI Fitness & Activity Center							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	471,221	499,370	517,396	500,205	486,048	395,400	-21%
Supplies	121,537	146,759	104,687	107,724	83,161	86,045	-20%
Services	411,638	504,457	413,444	425,883	390,146	392,257	-8%
Other	2,079	2,668	1,859	3,637	1,497	3,200	-12%
Capital	1,920,603	208,975	84,179	86,000	-	-	-100%
Debt Service	159,138	221,731	223,144	225,694	198,796	226,525	0%
Contingency	203,085	201,967	206,965	203,189	137,063	148,227	-27%
Total Department	3,289,301	1,785,927	1,551,674	1,552,332	1,296,711	1,251,654	-19%

EXPENDITURE ANALYSIS

Services has seen an increase to cover the additional expenditure for pool roof repairs. Other remains basically unchanged as this covers one time payments for dues and licenses. There are no Capital items included in the CY 2014 budget. There is no change in Debt Service as debt payments occur in June and December which still fall within the nine month budget period.

PARKS & RECREATION REVENUES FOR SCHWIEBERT RIVERFRONT PARK

Park & Recreation (555) Revenue / Schwiebert Riverfront Park							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Charges for Services	-	275	8,219	4,870	4,870	4,800	-1%
Program Fees	-	2,288	(95)	-	(9)	-	---
Concessions	-	10,600	13,289	19,115	7,373	6,750	-65%
Rents & Royalties	3,163	7,720	15,728	12,100	14,715	13,500	12%
Transfers	55,323	79,520	76,237	86,754	45,546	46,031	-47%
Contributions & Donations	14,182	1,500	14,921	10,692	13,928	7,000	-35%
Total Fund	72,668	101,903	128,299	133,531	86,423	78,081	-42%

REVENUE ANALYSIS

The main reason less revenue is budgeted at Schwiebert Riverfront Park is due to a reduction of TIF funds. Some revenue has also been reduced on the concession side due to the department partnering with a Rock Island alcohol vender (Bent River) to handle alcohol sales at the events. This arrangement allows the department to generate revenue without carrying the liability, alcohol expense and staffing expense. Charges for Services remains basically unchanged as the collection of admission fees for the ALS benefit will take place again in CY 2014. Additionally, Rents & Royalties have not decreased as the rental of park facilities takes place almost exclusively in the summer months.

PARKS & RECREATION EXPENDITURES FOR SCHWIEBERT RIVERFRONT PARK

Park & Recreation Fund Expenditure / Park & Recreation - Schwiebert Riverfront Park							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	26,097	61,721	84,339	79,047	72,900	54,456	-31%
Supplies	37,121	28,426	10,931	28,435	8,320	13,790	-52%
Services	10,178	24,770	27,908	35,869	22,700	29,725	-17%
Other	275	810	12,936	7,547	7,147	7,450	-1%
Total Department	73,671	115,727	136,114	150,898	111,067	105,421	-30%

EXPENDITURE ANALYSIS

Partnering with a local vendor to handle alcohol sales at events in the park has helped the department drastically reduce budgeted expenditures in Personnel and Supplies. Other remains unchanged as the ALS benefit event will again be held in CY 2014.

HOUSING & COMMUNITY DEVELOPMENT LOAN FUNDS

The funds included in this section involve various loan/grant programs offered by the City of Rock Island. These funds are managed by the Community and Economic Development Department. The revenue is typically generated from loan principal and interest payments received from loan recipients. The expenses are made up of loan administration costs as well as payout of new loans available for each program. The Brownfield Revolving Loan Fund receives grant revenue which is then used on eligible project costs in accordance with EPA standards.

The Housing & community Development Loan Funds consist of the following:

- CDBG Loan Programs Fund (581)
- State Affordable Housing Fund (582)
- CED Loans Fund (583)
- CIRLF Loan fund (584)
- MPF Endowment Loans Fund (585)
- Brownfield Revolving Loan Fund (586)



ROCK ISLAND
ILLINOIS

CDBG LOAN PROGRAMS FUND

The CDBG Loan programs fund is established to represent the activity of the CDBG homeowner rehabilitation programs offered by the City of Rock Island. This fund records the repayable rehabilitation loans offered to Rock Island citizens. The revenue reflects payments received from previous loan recipients. The expenditures represent the payments made to finance new rehabilitation projects for low-to moderate-income citizens in accordance with HUD regulations.

CDBG LOAN FUND REVENUES

CDBG Loan Programs Fund (581) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Charges for Services	-	-	-	10,027	6,298	-	-100%
Transfers	-	45,726	-	-	-	-	---
Investments & Loans	11,627	10,512	9,606	66,989	15,215	80,733	21%
Other	-	100	-	-	-	-	---
Total Fund	11,627	56,338	9,606	77,016	21,513	80,733	5%

REVENUE ANALYSIS

No Charges for Services are anticipated for the CY 2014 and therefore went to zero compared to FY 13-14. Interest on investments revenue in the budget for CY 2014 is up as the estimated amount of investment income was based on the estimated fund balance according to revenues and expenditures from this budget.

CDBG LOAN FUND EXPENDITURES

CDBG Loan Programs Fund Expenditure / Comm & Econ Development - Neighborhood Redevelopment							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Services	8,263	5,100	5,355	5,700	4,853	6,000	5%
Programs	105,068	52,666	56,290	239,208	61,967	71,112	-70%
Transfers	3,404	3,455	3,617	3,739	3,739	2,888	-23%
Contingency	28,979	8,175	40,012	-	-	-	---
Total Department	145,714	69,396	105,274	248,647	70,559	80,000	-68%

EXPENDITURE ANALYSIS

Programs expenditures were reduced from FY 13-14 because CDBG carryover was still not available at the time the budget was established. If there are enough carryover funds to establish additional loans, these amounts will be added to the budget accordingly.

STATE AFFORDABLE HOUSING FUND

The State Affordable Housing Fund was set up to track the revenue and expenditure of funds associated with the issuance and collection of housing loans to home owners who fell will specific guidelines established by the Federal government. This fund was established using a grant from the Federal government that was received in FY 05-06 and is no longer being utilized by the City.

STATE AFFORDABLE HOUSING FUND REVENUES

State Affordable Housing Fund (582) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Investments & Loans	39	10	11	13	-	-	-100%
Total Fund	39	10	11	13	-	-	-100%

REVENUE ANALYSIS

This fund is no longer being utilized by the City.

STATE AFFORDABLE HOUSING FUND EXPENDITURES

State Affordable Housing Fund Expenditure / Comm & Econ Development - Economic Development							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Transfers	(30)	-	3,561	-	-	-	---
Total Department	(30)	-	3,561	-	-	-	---

EXPENDITURE ANALYSIS

This fund is no longer being utilized by the City.

CED LOANS FUND

This loan fund was established to provide loans to businesses that do not qualify for CIRLF. This loan fund also provides "green" loans which are designed to encourage economical and energy efficient practices when constructing or updating a commercial facility.

CED LOAN FUND REVENUES

Community/Economic Development Loans Fund (583) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Investments & Loans	3,596	1,267	1,170	8,050	680	-	-100%
Total Fund	3,596	1,267	1,170	8,050	680	-	-100%

REVENUE ANALYSIS

Interest on investments revenue in the budget for CY 2014 went to zero because the estimated amount of investment income was based on the estimated fund balance according to revenues and expenditures from this budget. Currently, no activity is budgeted for the CED Loan Fund.

CED LOAN FUND EXPENDITURES

Community/Economic Development Loans Fund Expenditure / CED - Economic Development							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Services	-	-	-	100	-	-	-100%
Other	-	-	-	200	-	-	-100%
Programs	-	20,000	-	150,000	6,334	-	-100%
Transfers	-	-	96,235	-	-	-	---
Contingency	28,979	8,175	12,734	-	1,918	-	---
Total Department	28,979	28,175	108,969	150,300	8,252	-	-100%

EXPENDITURE ANALYSIS

Services, other, and programs expenditure line items were budgeted at zero due to lack of interest in these loans in the past few years. If interest in these loans is raised then a proper line item will be included in the budget at that time.

CIRLF LOAN FUND

The Commercial Industrial Revolving Loan Fund (CIRLF) Loan fund is part of the City's CDBG program. This fund records the repayable CIRLF loans offered to citizens doing business in the City of Rock Island. The revenue reflects payments received from previous loan recipients. The expenditures represent the payments made to finance new CIRLF projects with the goal of creating jobs that are available to low- and moderate-income citizen's working within the City of Rock Island.

CIRLF LOAN FUND REVENUES

CIRLF Loan Fund (584) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	100,000	-	-	-	-	-	---
Investments & Loans	61,621	53,933	42,333	350,831	75,673	451,248	29%
Total Fund	161,621	53,933	42,333	350,831	75,673	451,248	29%

REVENUE ANALYSIS

Interest on investments revenue in the budget for CY 2014 changed because the estimated amount of investment income was based on the estimated fund balance according to revenues and expenditures from this budget.

CIRLF LOAN FUND EXPENDITURES

CIRLF Loan Fund Expenditure / Comm & Econ Development - Economic Development							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Supplies	-	-	-	43	43	100	133%
Services	8,728	8,057	6,565	13,020	5,182	6,250	-52%
Other	231	168	-	200	174	200	0%
Programs	503,406	319,952	200,846	371,914	333,199	443,450	19%
Contingency	224,580	39,908	137,231	-	-	-	---
Total Department	736,945	368,085	344,642	385,177	338,598	450,000	17%

EXPENDITURE ANALYSIS

Supplies is up \$57 reference the need for additional office supplies. Services expenditures decreased based on anticipating a lower amount of internal copy/printing during CY 2014. Also, banking services were decreased to account for the short 9-month CY 2014. Programs has increased to allow for more business loans in CY 2014.

MPF ENDOWMENT LOANS FUND

This fund accounts for loans made through a grant from the Federal Reserve Bank of Chicago. This grant has been fully expended for several years now and no additional activity is anticipated for CY 2014.

MPF ENDOWMENT LOAN FUND REVENUES

MPF Endowment Loans Fund (585) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Investments & Loans	916	580	253	6,025	62	17	-100%
Total Fund	916	580	253	6,025	62	17	-100%

REVENUE ANALYSIS

Interest on investments revenue in the budget for CY 2014 reduced dramatically because the estimated amount of investment income was based on the estimated fund balance according to revenues and expenditures from this budget.

MPF ENDOWMENT LOAN FUND EXPENDITURES

MPF Endowment Loans Fund Expenditure / Comm & Econ Development - Economic Development							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Programs	10,340	17,071	4,820	6,000	4,752	-	-100%
Contingency	7,726	11,036	6,046	-	-	-	---
Total Department	18,066	28,107	10,866	6,000	4,752	-	-100%

EXPENDITURE ANALYSIS

Program expenditures were budgeted at zero due to the grant program being fully expended and no additional activity anticipated for CY 2014.

BROWNFIELD REVOLVING LOAN FUND

This fund accounts for revenue and expenditures related to a loan established with a grant from the US Environmental Protection Agency. This grant helps the City fund crucial environmental studies and clean-ups of contaminated land in order to prepare the land for re-development and/or new construction.

BROWNFIELD REVOLVING LOAN FUND REVENUES

Brownfield Revolving Loan Fund (586) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	-	223,240	11,859	76,000	-	276,000	263%
Total Fund	-	223,240	11,859	76,000	-	276,000	263%

REVENUE ANALYSIS

Grants revenue increased from FY 13-14 to CY 2014 due to notice from EPA that additional funds are available for the City's immediate use. Preliminary work is currently being done to select the projects to expend these grant funds on during CY 2014.

BROWNFIELD REVOLVING LOAN FUND EXPENDITURES

Brownfield Revolving Loan Fund Expenditure / Comm & Econ Development - Economic Development							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Programs	-	223,240	11,859	76,000	-	276,000	263%
Total Department	-	223,240	11,859	76,000	-	276,000	263%

EXPENDITURE ANALYSIS

Programs expenditures increased from FY 13-14 to CY 2014 due to notice from EPA that additional funds are available for the City's immediate use. Preliminary work is currently being done to select the projects to expend these grant funds on during CY 2014.

INTERNAL FUNDS

Internal Service Funds account for the financing of goods or services provided by one department to other departments of the City on a cost reimbursement basis. In all these funds, revenue is generated by charging the costs of services provided to the user departments.

What follows is a review of each of the following Internal Funds along with the expenditures for each fund as utilized by the respective departmental unit(s):

- Equipment Maintenance funds consisting of the Fleet Services Fund (601) and the Fleet Amortization Fund (602)
- Engineering Fund (606)
- Hydroelectric Plant Fund (609)
- Self-Insurance Fund (621)
- Employee Health Benefit Fund (626)



ROCK ISLAND
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EQUIPMENT MAINTENANCE FUNDS

This fund provides services in the areas of parts inventory, preventative maintenance, scheduled and unscheduled repairs, and body shop services for the City's fleet and other governmental agencies that contract with the City for these services. The primary goal is high quality services at rates below the private sector. Revenue is mainly from maintenance and amortization of the City's fleet. These funds are administered by the Public Works department.

FLEET SERVICES FUND REVENUES

Fleet Services Fund (601) & Fleet Amortization Fund (602) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Charges for Services	167,988	63,619	75,838	63,500	48,209	71,180	12%
Equipment Maintenance	2,939,365	3,177,491	3,398,439	3,854,398	2,995,501	3,053,797	-21%
Transfers	22,154	150,000	609,740	859,777	1,859,120	3,500	-100%
Investments & Loans	8,052	(86)	497	8,218	(1,091)	3,918	-52%
Sale of Fixed Assets	37,194	64,975	-	2,807	46,140	1,030	-63%
Other	2,372	3,949	8,256	4,000	5,490	2,600	-35%
Total Fund	3,177,125	3,459,948	4,092,770	4,792,700	4,953,369	3,136,025	-35%

REVENUE ANALYSIS

Additional rehab projects are reflected in Charges for Services. Transfers are lower due to fund 602 being eliminated. The only fixed assets scheduled for sale in CY 2014 is a concrete saw. Revenue in the Other category fluctuate annually based on the price of scrap metal.

FLEET SERVICES FUND EXPENDITURES

Fleet Services Fund (601) & fleet Amortization (602) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	856,431	889,275	825,240	915,038	827,560	719,285	-21%
Supplies	1,082,599	1,255,982	1,269,398	1,366,764	1,220,027	1,066,417	-22%
Services	215,846	214,816	236,073	231,618	213,891	150,655	-35%
Other	5,130	7,593	8,782	8,630	7,735	17,425	102%
Capital	1,813,856	-	658,817	905,006	890,446	776,788	-14%
Debt Service	348,341	6,381	-	-	-	-	---
Transfers	245,182	248,860	870,247	1,159,656	2,159,656	208,033	-82%
Contingency	557,029	613,977	525,694	557,707	522,600	413,020	-26%
Total Department	5,124,414	3,236,884	4,394,251	5,144,419	5,841,915	3,351,623	-35%

EXPENDITURE ANALYSIS

The Services and Other categories reflect increases in testing requirements and services, specifically to the Fire fleet. Capital reflects new vehicle purchases. The main purchase in FY 13-14 is the 20 vehicle patrol fleet. The reduction in Transfers reflects the elimination of fund 602.

ENGINEERING FUND

The engineering fund provides accurate cost estimates and preliminary layouts for projects being considered for inclusion in the Five-Year Capital Improvement Plan (CIP). It also provides accurate, professional plans, specifications, and inspections on construction projects and major contract maintenance programs. Revenue comes primarily from engineering services provided for the City's capital improvement projects and contract maintenance programs. Services are provided to other Public Works divisions and to other city departments under the administration of the Public Works department.

ENGINEERING FUND REVENUES

Engineering Fund (606) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Business License/Permits	3,525	3,600	2,527	4,450	2,375	4,475	1%
Charges for Services	71,453	22,602	27,244	21,400	39,648	21,820	2%
Engineering	1,032,058	839,203	800,732	1,293,270	648,082	1,100,000	-15%
Transfers	157,264	131,100	157,544	145,548	145,548	236,600	63%
Investments & Loans	(802)	38	(1,461)	154	(2,165)	-	-100%
Total Fund	1,263,498	996,543	986,586	1,464,822	833,488	1,362,895	-7%

REVENUE ANALYSIS

The majority of Engineering Revenue is received during the construction season and is not significantly reduced by a nine month budget. Transfers are higher due to the projects associated with the Long Term Control Plan, specifically the 6th Avenue Relief Sewer and the Farmall Storage Basin.

ENGINEERING FUND EXPENDITURES

Engineering Fund (606) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	978,661	1,003,607	1,006,150	1,122,631	956,125	855,773	-24%
Supplies	7,803	8,589	36,216	32,808	8,716	40,085	22%
Services	88,775	75,257	61,235	80,905	40,545	70,120	-13%
Other	2,732	3,401	2,620	5,692	3,289	4,690	-18%
Capital	19,755	-	-	-	-	125,000	NEW
Debt Service	348,341	734	-	-	-	-	---
Transfers	166,082	168,573	176,462	182,418	182,418	140,918	-23%
Contingency	-	-	-	18,321	-	20,000	9%
Total Department	1,612,149	1,260,161	1,282,683	1,442,775	1,191,093	1,256,586	-13%

EXPENDITURE ANALYSIS

The increase in Supplies reflects the purchase of a new Total Station for surveying. Services and Contingency do not show a proportionate reduced cost with a nine month budget since the majority of the construction projects occur during the construction season. The Capital purchase is GIS aerial photography and associated services.

HYDROELECTRIC PLANT FUND

The Hydroelectric Plant generates electricity on the Rock River near 11th Street. It provides low cost renewable energy for the City's facilities. This fund is administered by the Public Works department.

HYDROELECTRIC PLANT FUND REVENUES

Hydroelectric Plant Fund (609) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Charges for Services	(6,360)	6,201	2,808	-	2,555	-	---
Hydroplant	257,656	167,494	197,267	240,798	91,524	167,320	-31%
Investments & Loans	(1,746)	(44)	2,296	-	(3,227)	-	---
Other	11,682	363	-	-	-	-	---
Total Fund	261,232	174,014	202,371	240,798	90,852	167,320	-31%

REVENUE ANALYSIS

Projected revenue is down more than the expected 25% due to the way production varies throughout the year and the switch to a nine month budget. Average production throughout the year is expected to remain consistent with past years.

HYDROELECTRIC PLANT FUND EXPENDITURES

Hydroelectric Plant Fund (609) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	18,333	13,817	9,656	9,561	11,304	10,336	8%
Supplies	14,194	6,198	7,427	7,105	5,907	22,175	212%
Services	16,338	24,983	35,992	32,727	21,483	30,853	-6%
Other	1	1	-	-	-	-	---
Capital	97,253	-	-	-	-	-	---
Debt Service	171,825	169,649	171,610	169,751	150,628	171,997	1%
Contingency	61,385	61,726	94,256	63,566	53,961	51,650	-19%
Total Department	379,329	276,374	318,941	282,710	243,283	287,011	2%

EXPENDITURE ANALYSIS

Increased personnel costs reflect the reorganization of employees throughout the Public Works department. Supplies has seen a significant increase due to proposed expenditure of \$16,000 for shaft bearings for turbines #1 and #2. Services includes the hydroelectric plant lease and SCADA system maintenance contract which are paid prior to December 31st and are not reduced by a nine month budget.

SELF-INSURANCE FUND

The Human Resources Department administers the City's self-insurance program. Included are programs for workers' compensation, unemployment, general liability/property insurance and claims. Staff is responsible for monitoring each program of the self-insurance division to assure the fund's fiscal integrity is maintained. Staff works closely with each department to reduce liability by identifying trends and developing programs that may impact the City's workers' compensation costs. Staff also works with the City Attorney, insurance broker and third party administrator to effectively deliver coverage in the most efficient manner. Revenues for this fund come from other city departments and are based on actual experience (claims) and premiums related to different department operations. Expenditures are used to primarily cover the workers' compensation program which includes medical, settlement and total temporary disability payments to injured workers, unemployment and general liability insurance for property and claims.

SELF-INSURANCE FUND REVENUES

Self-Insurance Fund (621) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Charges for Services	24,882	249,878	59,591	50,975	67,745	82,931	63%
Employer Contribution	931,477	1,338,521	1,269,565	1,506,857	1,199,083	961,130	-36%
Investments & Loans	3,215	1,707	3,519	3,429	1,915	2,874	-16%
Total Fund	959,574	1,590,106	1,332,675	1,561,261	1,268,743	1,046,935	-33%

REVENUE ANALYSIS

Self-insurance revenues will decrease 33% in CY 2014. Charges for service will be increased primarily from excess insurance. Employer contributions from departments will be reduced due to lower than expected budgeted claims experience and a flat, projected insurance renewal. Interest from investments from fund balance is expected to track above average.

SELF-INSURANCE FUND EXPENDITURES

Self-Insurance Fund (621) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	70,002	90,365	78,346	99,024	95,331	76,446	-23%
Supplies	-	-	42	154	151	-	-100%
Services	924,551	938,678	1,373,873	1,341,660	1,443,118	899,027	-33%
Capital	-	-	-	147	-	-	-100%
Transfers	-	2,032	2,122	-	-	-	---
Contingency	2	-	-	-	-	-	---
Total Department	994,555	1,031,075	1,454,383	1,440,985	1,538,600	975,473	-32%

EXPENDITURE ANALYSIS

The Self-Insurance budget will decrease 32% in CY 2014. Supplies will be eliminated in the upcoming fiscal year. Capital will be eliminated due to the one-time payment for homes located in the 1500 block of 36 Street.

EMPLOYEE HEALTH BENEFIT FUND

The Human Resources Department administers the City's health insurance program. The following providers handle select aspects of the health and ancillary programs: Blue Cross Blue Shield (medical, third party administration, COBRA administration and reinsurance); CVS (pharmacy); Metlife (dental); Aetna (vision); Extend Health (Medicare exchange). Staff also works with a facilitator, actuary and the Heartland Healthcare Coalition to effectively find and deliver coverage in the most efficient means.

Revenues for this fund come from three primary sources. The employer pays 77% of the health insurance premium for active employees. Employees pay 33% of the health insurance premiums and 100% of voluntary program cost (dental and vision) through payroll deduction. Retirees pay 100% of medical premiums for health insurance and Medicare supplement plans. Other miscellaneous revenue sources come from drug rebates from CVS, Retiree Drug Subsidy (RDS) from Medicare, on-site nursing program reimbursements from RI County and South RI Township and interest income. Expenditures are related to all program costs, premiums and professional services pertaining to health plan administration.

HEALTH BENEFIT FUND REVENUES

Employee Health Plan Fund (626) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	47,618	-	71,161	70,000	63,348	63,000	-10%
Charges for Services	-	37,689	57,874	64,491	65,097	49,178	-24%
Employer Contribution	2,865,408	3,045,520	3,330,396	3,432,587	3,383,970	2,439,025	-29%
Employee Contribution	991,460	1,113,834	1,171,109	1,214,450	1,195,202	881,960	-27%
Retiree Contribution	761,653	945,097	842,424	755,463	914,900	311,946	-59%
Investments & Loans	20,609	9,347	12,607	9,123	11,813	6,511	-29%
Other	56,615	82,581	104,675	50,000	134,725	60,000	20%
Total Fund	4,743,363	5,234,068	5,590,246	5,596,114	5,769,055	3,811,620	-32%

REVENUE ANALYSIS

Health insurance revenues will decrease 32% in CY 2014. Grants related to the Retiree Drug Subsidy (RDS) are expected to be slightly reduced in CY 2014. Retiree contributions will be reduced 59%. Starting in April 2014, Medicare retirees (65 +) will be removed from the City's prescription drug plan. In addition, the City will no longer administer the Medicare Supplement for Medicare retirees. Extend Health will become the new medical and drug provider. In exchange for removing the retirees from the prescription drug plan, the City will pay \$1,600 into a health reimbursement account (HRA) for each retiree. The proceeds can be used to pay for their Medicare Supplement, Part D (drug plan) and/or Advantage Plus premiums or any out-of-pocket expenses. Other pertains to drug rebates from CVS. Rebates are paid quarterly and used to offset health plan costs. Expected rebate income will remain constant.

HEALTH BENEFIT FUND EXPENDITURES

Employee Health Plan Fund (626) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	27,822	29,165	29,880	30,473	29,374	23,436	-23%
Supplies	-	-	99	630	593	263	-58%
Services	4,365,285	4,688,269	4,508,022	5,568,489	5,162,728	4,521,882	-19%
Other	3,279	515	197	1,135	1,135	200	-82%
Transfers	3,882	3,940	4,124	4,263	4,263	3,293	-23%
Total Department	4,400,268	4,721,889	4,542,322	5,604,990	5,198,093	4,549,074	-19%

EXPENDITURE ANALYSIS

Health insurance expenditures will decrease 19% in CY 2014. Medical and prescription drug cost trend was predicted at 9.0 percent according to the City's actuary. Due to changes in the Medicare Supplement plan and the use of excess fund balance, the health plan has a planned deficit (\$737,000) for CY 2014. Supplies will be reduced modestly in CY 2014. Other is being reduced to \$200. In FY13-14, the City had to make payment to the federal government under the Affordable Care Act and the expense was not budgeted.

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the City as a trustee or agent for individuals, private organizations and other governmental units. The fund types included in this category are Trust and Agency funds.

What follows is a review of each of the following Fiduciary Funds along with the expenditures for each fund as utilized by the respective departmental unit(s):

- Fire Pension Fund (701)
- Police Pension Fund (706)
- Cafeteria Plan Fund (711)



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PENSION TRUST FUNDS

The Pension Trust funds consist of the Police and Fire Pension funds which provide retirement benefits for sworn police personnel, firefighters, and their beneficiaries. They are funded by employee and employer contributions. The tax levy for the employer's share is determined annually by an actuarial computation. Retirement benefits are paid monthly from these funds through the City's payroll system. Each fund is managed by a pension board made up of retirees and City personnel.

FIRE PENSION FUND

FIRE PENSION REVENUES

Fire Pension Fund (701) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Employer Contribution	2,059,308	2,006,224	1,978,959	2,030,686	2,053,473	2,185,743	8%
Employee Contribution	349,491	347,660	407,156	368,961	362,361	288,110	-22%
Investments & Loans	2,027,648	1,385,909	1,714,575	358,063	1,953,494	381,570	7%
Total Fund	4,436,447	3,739,793	4,100,690	2,757,710	4,369,328	2,855,423	4%

REVENUE ANALYSIS

The Employer Contribution amount is determined by an actuarial service and the revenue comes from the property tax levy.

FIRE PENSION EXPENDITURES

Fire Pension Fund (701) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	3,211,662	3,484,782	3,236,178	3,592,675	3,651,721	2,723,348	-24%
Services	35,512	45,057	37,922	41,925	34,373	32,375	-23%
Other	4,762	5,293	5,482	5,800	5,606	5,000	-14%
Contingency	238,205	371,760	37,407	-	125,228	-	---
Total Department	3,490,141	3,906,892	3,316,989	3,640,400	3,816,928	2,760,723	-24%

EXPENDITURE ANALYSIS

The decrease in Personnel and Services expenditures for CY 2014 reflect the fact that this is a nine month budget. Other consists of the expenditure for the annual Illinois Fire Pension Compliance Fee.

POLICE PENSION FUND

POLICE PENSION REVENUES

Police Pension Fund (706) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Employer Contribution	2,172,477	2,200,492	2,171,239	2,301,229	2,327,084	2,420,576	5%
Employee Contribution	506,761	509,888	519,984	538,433	551,866	301,655	-44%
Investments & Loans	2,601,005	2,192,470	2,682,428	472,871	3,178,295	530,180	12%
Other	-	102,854	19,795	-	-	-	---
Total Fund	5,280,243	5,005,704	5,393,446	3,312,533	6,057,245	3,252,411	-2%

REVENUE ANALYSIS

The Employer Contribution amount is determined by an actuarial service and the revenue comes from the property tax levy.

POLICE PENSION EXPENDITURES

Police Pension Fund (706) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	3,066,112	3,595,322	3,221,327	3,530,590	3,706,285	2,831,324	-20%
Supplies	645	-	-	-	-	-	---
Services	53,198	46,934	37,846	48,564	36,050	28,050	-42%
Other	5,457	6,109	6,637	6,800	6,920	6,500	-4%
Contingency	208,186	751,580	804	-	184,607	-	---
Total Department	3,333,598	4,399,945	3,266,614	3,585,954	3,933,862	2,865,874	-20%

EXPENDITURE ANALYSIS

The decrease in Personnel and Services expenditures for CY 2014 reflect the fact that this is a nine month budget. Other consists of the expenditure for the annual Illinois Police Pension Compliance Fee.

AGENCY FUND

The sole Agency Fund is the Cafeteria Plan fund (711) which accounts for revenue and expenditures related to the maintenance of the Section 125 Cafeteria Plan available for use by the employees of the City. This fund is administered by the Human Resources Department.

CAFETERIA PLAN FUND

CAFETERIA PLAN REVENUES

Cafeteria Plan Fund (711) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Employee Contribution	74,653	77,881	79,700	85,600	67,157	61,200	-29%
Investments & Loans	(15)	28	20	235	33	371	58%
Total Fund	74,638	77,909	79,720	85,835	67,190	61,571	-28%

REVENUE ANALYSIS

Employee Contribution revenue will decrease due to the shorter budget period while Investment & Loans reflects a slight increase in interest received on investments.

CAFETERIA PLAN EXPENDITURES

Cafeteria Plan Fund (711) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	71,993	76,135	74,862	85,600	67,100	61,200	-29%
Total Department	71,993	76,135	74,862	85,600	67,100	61,200	-29%

EXPENDITURE ANALYSIS

Personnel expenditures will decrease due to the shorter budget period.



ROCK ISLAND
ILLINOIS

COMPONENT UNITS

Component Units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading due to close relations and financial integration with the primary government.

What follows is a review of each of the following Component Units along with the expenditures for each fund as utilized by the respective departmental unit(s):

- MLK Activity Fund (901)
- Dept of Human Services Fund (906)
- MLK Capital Contributions Fund (907)

Note: Included in the City of Rock Island's Consolidated Annual Financial Report (CAFR) is the Library Foundation component unit. This unit however is not budgeted for by the City and therefore is not included in this section.



ROCK ISLAND
ILLINOIS

MARTIN LUTHER KING JR FUNDS

The Martin Luther King Jr Funds are comprised of the Activity Fund (901), Department of Human Services Fund (906) and MLK Capital Contributions Fund (907). Revenues are derived from various funding sources and donations. Expenditures are used to support various programs.

MLK ACTIVITY FUND & DEPT. OF HUMAN SERVICES FUND

The Activity Fund is comprised mainly of grant supported programs such as after school activities, youth development, annual community events and social and volunteer activities for seniors. Revenues are derived from various funding sources. The Department of Human Services Fund is supported by the following grants from the State of Illinois: Teen Reach, Substance Abuse Prevention Program and Teen Pregnancy Prevention Programming.

MLK ACTIVITY FUND & DEPT. OF HUMAN SERVICES FUND REVENUES

MLK Activity Fund (901) & Dept of Human Services Fund (906) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	390,388	483,878	211,052	434,808	327,245	328,196	-25%
Program Fees	2,075	2,395	4,048	3,791	4,721	9,574	153%
Transfers	54,577	79,226	133,241	140,540	107,182	120,909	-14%
Investments & Loans	201	348	(12)	200	56	269	35%
Contributions & Donations	20,165	22,982	39,683	57,730	56,183	47,444	-18%
Total Fund	467,406	588,829	388,012	637,069	495,387	506,392	-21%

REVENUE ANALYSIS

The overall decrease in revenue is due mainly to restructuring of grants and funding sources. The 153% increase in Program Fees is due mainly to expected contributions from athletic programs. The 35% increase in Investments & Loans is due to adjustments to facilitate funding requirements.

KING CENTER ADMINISTRATION EXPENDITURES

MLK Activity Fund & Dept of Human Services Fund Expenditure / MLK Center - Administration							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	4,974	71,443	85,789	122,676	115,713	55,005	-55%
Supplies	841	490	-	200	76	-	-100%
Services	2,043	786	1,309	2,588	225	-	-100%
Other	433	2,458	3,090	860	642	-	-100%
Transfers	-	-	-	-	-	26,319	NEW
Contingency	100	-	80	-	-	-	---
Total Department	8,391	75,177	90,268	126,324	116,656	81,324	-36%

EXPENDITURE ANALYSIS

The overall decrease in expenditures, including Personnel, Supplies, Services, Other and Transfers, is due to adjustments in the budget to facilitate funding requirements.

SPONSORED PROGRAMS EXPENDITURES

MLK Activity Fund & Dept of Human Services Fund Expenditure / MLK Center - Sponsored Programs							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Personnel	331,700	309,332	314,725	364,417	326,341	313,128	-14%
Supplies	43,076	42,044	21,525	46,262	27,878	30,031	-35%
Services	33,153	23,126	53,234	69,101	43,985	30,783	-55%
Other	16,566	31,334	10,634	30,964	17,014	19,404	-37%
Transfers	-	4,512	8,158	-	-	-	---
Total Department	424,495	410,348	408,276	510,744	415,218	393,346	-23%

EXPENDITURE ANALYSIS

Services will decrease by 55% due to reallocation of vehicle charges from administration to program funds.

MLK CAPITAL CONTRIBUTIONS FUND

The Capital Contributions Fund represents donations to fund the expansion and renovation project (see Facility Improvements Fund) which began in 2010.

MLK CAPITAL CONTRIBUTIONS FUND REVENUES

MLK Capital Contributions Fund (907) Revenue							
Revenue by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Grants	20,000	20,000	-	-	-	-	---
Investments & Loans	2,121	2,118	755	-	-	-	---
Contributions & Donations	409,464	80,526	43,459	12,000	7,000	-	-100%
Total Fund	431,585	102,644	44,214	12,000	7,000	-	-100%

REVENUE ANALYSIS

The 100% decrease in revenue is due to completion of the expansion and renovation project.

MLK CAPITAL CONTRIBUTIONS FUND EXPENDITURES

MLK Capital Contributions Fund (907) Expenditure							
Expense by Object:	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Budget FY 13-14	Estimated FY 13-14	Proposed CY 2014	% Var
Services	41	-	-	-	-	-	---
Transfers	400,000	91,770	493,162	12,000	7,000	-	-100%
Total Department	400,041	91,770	493,162	12,000	7,000	-	-100%

EXPENDITURE ANALYSIS

The 100% decrease in expenditures is due to completion of the expansion and renovation project.



ROCK ISLAND
ILLINOIS



ROCK ISLAND
ILLINOIS

Capital

Table 1

<u>Account Number</u>			<u>Amount</u>	
101-256081-56402-2710000	Communication Equipment	Fiber Optic Installation	28,428	
101-256081-56402-2710223	Communication Equipment - Gaming	Fiber Optic Installation	35,322	
101-256081-56405-0000223	Computer Software - Gaming	Police Internal Affairs Module	12,500	
101-256081-56501-2710000	Engineering Services		11,250	
101-454273-56403-6180223	Diagnostic Equipment - Gaming	Fiber Optic Installation	<u>15,000</u>	102,500
222-452271-56402-0000000	Communication Equipment	Radio Equipment	<u>19,000</u>	19,000
246-312801-56301-2689000	Streets/Alleys	Ridgewood Business Park	1,253,723	
246-312801-56301-2689262	Streets/Alleys	Ridgewood Business Park	1,253,723	
246-312801-56501-2689000	Engineering Services	Ridgewood Business Park	108,359	
246-312801-56501-2689262	Engineering Services	Ridgewood Business Park	<u>98,652</u>	2,714,457
301-312801-56302-6209000	Driveway/Sidewalk/Road	Steel Warehouse Access Road	250,000	
301-312801-56302-6209581	Driveway/Sidewalk/Road	Steel Warehouse Access Road	750,000	
301-411041-56201-2724000	Buildings-New Construction - PD Facility	Police Facility Construction	7,719,901	
301-414226-56402-0000000	Communication Equipment	800mhz Radio System	250,000	
301-616315-56501-2653223	Engineering Services	N I-280 Intersection Design	15,000	
301-616316-56301-2584000	Streets/Alleys	23 St Reconstruction, 10 - 12 Av	731,000	
301-616316-56501-2584000	Engineering Services	23 St Reconstruction, 10 - 12 Av	40,000	
301-616316-56501-2691000	Engineering Services	23 Av Reconstruction, 12 - 17 St	<u>70,000</u>	9,825,901
501-618352-56501-2760000	Engineering Services	Water Filter Building Replacement	75,000	
501-619356-56310-2678000	Water System Improvements	Watermain Installation	260,000	
501-619356-56310-2729000	Water System Improvements	14 Av Water Tower Rehab	325,000	
501-619356-56501-2661000	Engineering Services	22 1/2 Av, E of 29 St	15,000	
501-619356-56501-2662000	Engineering Services	Water Distribution SCADA Study	25,000	
501-619356-56501-2678000	Engineering Services	Watermain Installation	15,000	
501-619356-56501-2729000	Engineering Services	14 Av Water Tower Rehab	<u>50,000</u>	765,000
506-618341-56311-2687000	Wastewater System Improvements	LTCP Storage Tank, 40 St & 5 Av	1,790,000	
506-618341-56501-2624000	Engineering Services	LTCP Wet Weather Treatment	260,000	
506-618341-56501-2687000	Engineering Services	LTCP Storage Tank, 40 St & 5 Av	300,000	
506-618341-56501-2691000	Engineering Services	23 Av Reconstruction, 12 - 17 St	9,000	
506-618341-56501-2713000	Engineering Services	Replace Sewer 19-20 St/10-12 Av	60,000	
506-618341-56501-2714000	Engineering Services	Replace Sewer 21-22 St/10-12 Av	50,000	
506-618341-56501-2733000	Engineering Services	Blackhawk Lift Station Improvement	338,000	
506-618341-56501-2741000	Engineering Services	Relocate Sewer Outfall #7	56,000	
506-619341-56501-2688000	Engineering Services	6 Av Relief Sewer	400,000	
506-619346-56311-2688000	Wastewater System Improvements	6 Av Relief Sewer	11,377,500	
506-619346-56311-2714000	Wastewater System Improvements	Replace Sewer 21-22 St/10-12 Av	790,000	
506-619346-56501-2688256	Engineering Services - IDCEO IKE	6 Av Relief Sewer	<u>731,250</u>	16,161,750
507-619348-56501-0000000	Engineering Services	Stormwater Improvements	2,000	
507-619348-56501-2650000	Engineering Services	Stormwater Outfall & Pipelining	<u>8,000</u>	10,000
555-813501-56307-0000223	Fences/Guardrails - Gaming	Baseball Field Fence	30,000	
555-822601-56412-0000000	Recreational Equipment	Playground Equipment	55,000	
555-834751-56407-0000000	Maintenance Equipment	Fairway Mower	<u>62,000</u>	147,000
601-617365-56406-0000000	Motor Vehicles	Patrol Fleet	435,805	
601-617365-56406-0000000	Motor Vehicles	Radios/Equipment	125,660	
601-617365-56406-0000000	Motor Vehicles	Hybrid Car	23,423	
601-617365-56406-0000000	Motor Vehicles	Full Size SUV	30,000	
601-617365-56406-0000000	Motor Vehicles	Large Tractor	40,000	
601-617365-56406-0000000	Motor Vehicles	Mower Deck	8,500	
601-617365-56406-0000000	Motor Vehicles	Paint Machine	7,725	
601-617365-56406-0000000	Motor Vehicles	Roll-Off Container	5,640	

Capital**Table 1**

<u>Account Number</u>				<u>Amount</u>
601-617365-56406-0000000	Motor Vehicles	Roll-Off Container	6,695	
601-617365-56406-0000000	Motor Vehicles	Full Size Pickup	28,450	
601-617365-56406-0000000	Motor Vehicles	Full Size Pickup	30,900	
601-617365-56406-0000000	Motor Vehicles	Full Size Pickup	<u>33,990</u>	776,788
606-615091-56504-2756223	Consultant Services - Gaming	GIS Arial Photography	<u>125,000</u>	125,000
				<u>30,647,396</u>

Infrastructure Maintenance Projects

Table 2

Account Number			Amount	
101-616301-53805-2155223	Street/Lot S/C - Gaming	Mudjacking	25,000	
101-616301-53805-2376223	Street/Lot S/C - Gaming	Joint Sealing	75,000	
101-616301-53805-2377223	Street/Lot S/C - Gaming	PCC Patching	497,000	
101-616301-53805-2411223	Street/Lot S/C - Gaming	Brick Street	75,000	
101-616301-53805-2434223	Street/Lot S/C - Gaming	Asphalt	95,000	
101-616301-53805-2759000	Street/Lot S/C	In-Place ACC Recycling	160,671	
101-616301-53805-2759223	Street/Lot S/C - Gaming	In-Place ACC Recycling	145,000	
101-616304-53805-2111223	Street/Lot S/C - Gaming	Sealcoat	28,600	
101-616306-53805-0000223	Street/Lot S/C - Gaming	Long Line Painting	71,500	
101-616322-53805-2460223	Street/Lot S/C - Gaming	Ditch Cleaning	15,000	
101-616331-53805-0000000	Street/Lot S/C	Allied Disposal	938	
101-617111-53807-2755223	Building/Facility Improvements - (Council Window Treatments	10,000	
101-617111-53807-2758223	Building/Facility Improvements - (Central Fire HVAC System	<u>25,000</u>	1,223,709
201-312801-53806-0000000	Infrastructure Maintenance	Downtown Maintenance	<u>25,000</u>	25,000
207-312118-53807-0000000	Building/Facility Improvements - (HVAC Replacement	<u>10,000</u>	10,000
251-711401-53805-0000000	Street/Lot S/C	Street/Lot - Service Contract	3,200	
251-714402-53805-0000000	Street/Lot S/C	Street/Lot - Service Contract	4,000	
251-714403-53805-0000000	Street/Lot S/C	Street/Lot - Service Contract	<u>4,000</u>	11,200
301-616311-53806-2683223	Infrastructure Maintenance	7 Av Resurfacing, 30 - 38 St	270,000	
301-616311-53806-2690000	Infrastructure Maintenance	9 St Resurfacing, 31 - 46 Av	1,200,000	
301-616316-53806-2553223	Infrastructure Maintenance	8 Av Resurfacing, 42 - 46 St	270,000	
301-616316-53806-2554223	Infrastructure Maintenance	9 Av Resurfacing, 44 - 46 St	270,000	
301-616316-53806-2739223	Infrastructure Maintenance	Shadybrook Resurfacing	560,000	
301-711401-53806-6203000	Infrastructure Maintenance	Main Library Restoration	<u>500,000</u>	3,070,000
501-619356-53806-0000000	Infrastructure Maintenance	Emergency Repairs	85,000	
501-619359-53806-2526000	Infrastructure Maintenance	Water Service Repair Program	<u>20,000</u>	105,000
506-619346-53806-1866000	Infrastructure Maintenance	Manhole Installation/Reconstruction	65,000	
506-619346-53806-2158000	Infrastructure Maintenance	Sewer Repairs	135,000	
506-619346-53806-2571000	Infrastructure Maintenance	Annual Sewer Lining Contract	255,000	
506-619346-53806-2579000	Infrastructure Maintenance	Sewer Cleaning/Televising Contract	100,000	
506-619359-53806-2564000	Infrastructure Maintenance	Sewer Lateral Repair	<u>30,000</u>	585,000
507-619348-53806-0000000	Infrastructure Maintenance	Emergency Contract Repairs	30,000	
507-619348-53806-2412000	Infrastructure Maintenance	Catchbasin Repair Program	50,000	
507-619348-53806-2650000	Infrastructure Maintenance	Outfall and Pipelining Program	<u>90,000</u>	170,000
541-617591-53806-0000000	Infrastructure Maintenance	Building Roof Repairs	<u>53,805</u>	53,805
555-813521-53806-0000000	Infrastructure Maintenance	Irrigation System Upgrade	45,000	
555-822601-53805-0000000	Street/Lot S/C	Recoat Basketball Court	25,000	
555-822601-53806-0000223	Infrastructure Maintenance	Lincoln Park Building Roof	55,000	
555-822613-53806-0000000	Infrastructure Maintenance	Water/Sewer Maintenance	600	
555-835753-53806-0000000	Infrastructure Maintenance	Parking Lot Sealcoat	17,000	
555-855702-53806-0000000	Infrastructure Maintenance	Parking Lot Sealcoat	<u>16,000</u>	158,600
				<u><u>5,412,314</u></u>

Programs

Table 3

<u>Account</u>	<u>Account Description</u>		<u>Budget Amount</u>
101-313851-55110-0000223	Contracted Services - Gaming	Contribution to Social Service Agencies	50,000
			50,000
201-312801-55105-0000000	Facade Improvement	Facade Improvement Program	50,000
201-312801-55109-0000000	Rebates	Renaissance Goldman Apts	46,920
201-312801-55109-0000000	Rebates	Voss Lofts	11,110
201-312801-55305-0000000	CED Building Improvement	DeSoto Arts Building	20,000
201-312801-55315-0000000	CED Lighting System	Downtown Lighting	50,000
			178,030
203-312801-55105-0000000	Facade Improvement	Façade Improvement Program	75,000
203-312801-55109-0000000	Rebates	Douglas Park Place Rebate	35,000
203-312801-55301-0000000	CED Land Purchase	Misc. Property Purchases	225,000
			335,000
204-312801-55109-0000000	Rebates	Casino Rock Island Rebate	1,555,000
			1,555,000
207-312801-55105-0000223	Facade Improvement - Gaming	Façade Improvement Program	250,000
207-312801-55109-0000223	Rebates - Gaming	Cotton Mill Rebate	25,000
207-312801-55109-0000223	Rebates - Gaming	Property Tax Rebates	33,000
207-312801-55309-2757000	CED Driveway/Sidewalk/Roadway	Pedestrian Crossing 11 St & 10 Av	22,000
207-312801-55309-2757574	CED Driveway/Sidewalk/Roadway	Pedestrian Crossing 11 St & 10 Av	84,737
			414,737
242-313851-55203-6214000	EDPL Underwriting	EDPL Emergency Loan	1,000
242-313851-55204-6214000	EDPL Payout	EDPL Emergency Loan	87,800
242-313851-55209-6216000	RDPL Underwriting	Roof Programs	2,000
242-313851-55210-6216000	RDPL Payout	Roof Programs	69,039
242-313851-55219-6215000	TRL Underwriting	Supplemental Loan Program	1,000
242-313851-55220-6215000	TRL Payout	Supplemental Loan Program	34,520
			195,359
506-619041-55109-0000000	Rebates	Backflow Prevention Program	500
			500
507-619892-55601-0000000	Rain Garden Program	Rain Garden Program	20,000
507-619892-55602-0000000	Drainage Assistance Program	Drainage Assistance Program	10,000
507-619892-55603-0000000	Sump Pump Program	Sump Pump Program	2,000
			32,000
541-617041-55109-0000000	Rebates	Fuel Service Coupons	1,500
			1,500
581-313851-55205-6218000	ESPL 3% Underwriting	Emergency Loan Program	1,000
581-313851-55206-6218000	ESPL 3% Payout	Emergency Loan Program	19,000
581-313851-55211-6220000	RSPL 3% Underwriting	Roof Programs	2,000
581-313851-55212-6220000	RSPL 3% Payout	Roof Programs	29,112
581-313851-55219-6219000	TRL Underwriting	Supplemental Loan Program	1,000
581-313851-55220-6219000	TRL Payout	Supplemental Loan Program	19,000
			71,112
584-312801-55224-6221000	Business Loan	CIRLF Loans	443,450
			443,450
586-312801-55224-0000279	Business Loan - USEPA Brownfield Loan	Brownfield Loan - grant	276,000
			276,000
			<u>3,552,688</u>

Allocation of Gaming and General Fund Carryover Funds

Table 4

		Request	Gaming Funds	General Fund Carryover	Total
City Marketing Program	Transfer - City Marketing Program	100,000	100,000	0	100,000
General Administration		100,000	100,000	0	100,000
RI Economic GROWTH contribution	Transfer - RI Econ GROWTH	40,000	40,000	0	40,000
Development Association of Rock Island (DARI)	Transfer - DARI	135,000	135,000	0	135,000
Rock Island Arsenal Lobbying	Transfer - RI Arsenal Lobbying	10,000	10,000	0	10,000
Metro Arts contribution	Transfer - Metro Arts	10,000	10,000	0	10,000
Community Caring Conference contribution	Transfer - CCC	18,000	18,000	0	18,000
River Action	Transfer - River Action	7,745	7,745	0	7,745
Keep Rock Island Beautiful	Transfer - Keep RI Beautiful	13,875	13,875	0	13,875
Advance Technology & Sustainability Coalition	Transfer - Adv Tech & Sust Coalition	3,000	3,000	0	3,000
QC First	Transfer - QC First	36,000	36,000	0	36,000
Chamber of Commerce dues	Transfer - Chamber of Commerce	20,000	20,000	0	20,000
Labor Day Parade	Transfer - Labor Day Parade	15,000			
WIU Band Lunch, Parade Luncheon, Reception			1,600	0	1,600
Estimate of 11 Bands & 2 Flatbed Drivers			5,500	0	5,500
Envelopes (not an annual expense)			100	0	100
Promotional insert into Moline Dispatch			1,700	0	1,700
1 yr of service from Bos Elec, Port-A- Potties			1,300	0	1,300
Golf carts & charter bus for WIU band			4,800	0	4,800
District Events Management	Transfer - District Event Management	28,500	28,500	0	28,500
Bi-State Regional Commission	Transfer - Bi-State	16,500	16,500	0	16,500
CED Rebates (58,000)					
Cotton Mill rebate	Transfer - Cotton Mill Rebate	25,000	25,000	0	25,000
Residential Property Tax rebates	Transfer - Residential Tax Rebates	33,000	33,000	0	33,000
Social Service Organization (CAC - 50,000)	Transfer - Social Service Organization	50,000			
American Red Cross			1,500	0	1,500
Big Brothers Big Sisters			2,000	0	2,000
Broadway Presbyterian Church			2,000	0	2,000
Christian Care			2,500	0	2,500
Church of Peace - Book Nook			2,000	0	2,000
Church of Peace - Women's Health Initiative			1,500	0	1,500
Community Caring Conference			3,000	0	3,000
Community Health Care, Inc.			750	0	750
Figge Art Museum			3,000	0	3,000
Girls Scouts			4,000	0	4,000
Humility of Mary Housing, Inc.			500	0	500
Humility of Mary Shelter, Inc.			500	0	500
Marriage & Family Counseling Service			1,890	0	1,890
Mississippi Valley Blues Society			8,180	0	8,180
SAL Family & Community Services			2,500	0	2,500
SBC Outreach			500	0	500
Spring Forward Learning Center			8,180	0	8,180
The ARC of the Quad Cities Area			3,000	0	3,000
Youth Service Bureau			2,500	0	2,500
Façade Improvement Program	Transfer - Façade Improvement Program	250,000	250,000	0	250,000
Substandard Structure Demolition	Transfer - Substandard Structure Demo	100,000	100,000	0	100,000
Ridgewood Sustainable Business Park Debt Service	Transfer - Rdgwd Bsnss Debt Service Prin	60,000	60,000	0	60,000
	Transfer - Rdgwd Bsnss Debt Service Int	35,682	35,682	0	35,682
Grant Match for ICMP Grant (Bi-State)	Transfer - CED Grant Match	5,000	5,000	0	5,000
Neighborhood Organization Expenses	Transfer - Neighborhood Organizations	5,000	5,000	0	5,000
Steel Warehouse access road - grant match		250,000	0	250,000	250,000
CED Special Projects Fund	Transfer - CED Contingency	930,156	930,156	0	930,156
Walmart Development debt service	Transfer - Walmart Loan Interest	240,000	240,000	0	240,000
Jumer Crossing Development debt services	Transfer - Jumer Cross Debt Service Prin	90,000	90,000	0	90,000

Allocation of Gaming and General Fund Carryover Funds

Table 4

		Request	Gaming Funds	General Fund Carryover	Total
	Transfer - Jumer Cross Debt Service Int	23,934	23,934	0	23,934
Community & Economic Development		2,451,392	2,201,392	250,000	2,451,392
General Fund Deficit	Transfer - General Fund Deficit	750,000	0	750,000	750,000
Finance		750,000	0	750,000	750,000
Zoll X series manual defibrillator	Transfer - Fire Defibrillator	15,000	15,000	0	15,000
Fire		15,000	15,000	0	15,000
Computer Network Equipment Replacement	Transfer - Computer Network Equip Replace	130,000	130,000	0	130,000
Fiber Optic Cable Installation, 15th St. & 5th Ave.	Transfer - Fiber Optic Cable Install	35,322	35,322	0	35,322
Police Internal Affairs Module	Transfer - PD Software	12,500	12,500	0	12,500
Info Technology		177,822	177,822	0	177,822
Main Library window coverings	Transfer - Main Library Coverings	17,800	17,800	0	17,800
Main Library Restoration		500,000	0	500,000	500,000
Library		517,800	17,800	500,000	517,800
Whitewater Junction Debt Service	Transfer - WWJ Debt Service Principal	105,000	105,000	0	105,000
Lincoln Park bldg roof & tuck point	Transfer - Lincoln Park Roof	55,000	55,000	0	55,000
Old Horace Mann ball field fence replacement	Transfer - Old Horace Mann Fence	30,000	30,000	0	30,000
Park		190,000	190,000	0	190,000
Police Facility Construction debt services	Transfer - PD Facility Debt Service Prin	340,000	340,000	0	340,000
	Transfer - PD Facility Debt Service Int	333,491	333,491	0	333,491
800mhz radio system		250,000	0	250,000	250,000
Police		923,491	673,491	250,000	923,491
Contract Street Maintenance (1,225,000)		1,225,000			
mudjacking	Transfer - mudjacking		3,300	0	3,300
joint sealing	Transfer - joint sealing		3,000	0	3,000
concrete patching	Transfer - concrete patching		13,900	0	13,900
brick streets	Transfer - brick streets		3,000	0	3,000
contract employees - streets	Transfer - contract employees streets		49,100	0	49,100
mudjacking	Transfer - mudjacking		25,000	0	25,000
joint sealing	Transfer - joint sealing		75,000	0	75,000
concrete patching - 38th St	Transfer - concrete patching		97,000	0	97,000
concrete patching - RI Parkway	Transfer - concrete patching		400,000	0	400,000
brick streets	Transfer - brick streets		75,000	0	75,000
asphalt patching	Transfer - asphalt patching		95,000	0	95,000
asphalt patching	Transfer - asphalt patching		5,000	0	5,000
sealcoat	Transfer - sealcoat		900	0	900
sealcoat	Transfer - sealcoat		28,600	0	28,600
long line painting	Transfer - long line painting		71,500	0	71,500
tree removal / trimming	Transfer - tree removal / trimming		62,600	0	62,600
ditch cleaning	Transfer - ditch cleaning		3,000	0	3,000
seasonal employees - ROW	Transfer - seasonal employees ROW		28,100	0	28,100
tree removal / levee	Transfer - tree removal / levee		5,000	0	5,000
ditch cleaning	Transfer - ditch cleaning		15,000	0	15,000
In-Place ACC Recycling	Transfer - In-Place ACC Recycling		145,000	0	145,000
In-Place ACC Recycling	Transfer - In-Place ACC Recycling		21,000	0	21,000
Special Assessment Program debt service	Transfer - Special Assess Debt Service	550,000	550,000	0	550,000
50/50 Sidewalk, Curb, & Tree Replacement Program	Transfer - 50/50 Program	50,000	50,000	0	50,000
FY15 Local Street Improvements					
8th Ave Resurfacing, 42 - 46 St	Transfer - 8 Av, 42 - 46 St	280,000	270,000	0	270,000
8th Ave Resurfacing, 42 - 46 St	Transfer - 8 Av, 42 - 46 St		10,000	0	10,000

Allocation of Gaming and General Fund Carryover Funds

Table 4

		Request	Gaming Funds	General Fund Carryover	Total
9th Ave Resurfacing,44 1/2 - 46 St	Transfer - 9 Av, 44 1/2 - 46 St	280,000	270,000	0	270,000
9th Ave Resurfacing,44 1/2 - 46 St	Transfer - 9 Av, 44 1/2 - 46 St		10,000	0	10,000
Shadybrook Phase 1 - 7th St W 79-84 Ave W	Transfer - 7th St W 79-84 Ave W	185,000	185,000	0	185,000
Shadybrook Phase 1 - 8th St W 79-84 Ave W	Transfer - 8th St W 79-84 Ave W	185,000	185,000	0	185,000
Shadybrook Phase 1 - 82 Ave W 8-9th St W	Transfer - 82 Ave W 8-9th St W	190,000	190,000	0	190,000
FY16 Local Street Improvements					
20th Ave Resurfacing, 27 - 30 St	Transfer - 20 Av Resurfacing, 27 - 30 St	20,000	20,000	0	20,000
29th Ave Resurfacing, 27 - 29 St	Transfer - 29 Av Resurfacing, 27 - 29 St	20,000	20,000	0	20,000
7th Ave Resurfacing, 30 - 38 St	Transfer - 7 Av Resurfacing, 30 - 38 St	280,000	270,000	0	270,000
7th Ave Resurfacing, 30 - 38 St	Transfer - 7 Av Resurfacing, 30 - 38 St		10,000	0	10,000
18th Ave Resurfacing, 17th St - Moline		200,000	0	200,000	200,000
Window Treatments and Drapes in Council Chamber	Transfer - Council Windows Treatments	10,000	10,000	0	10,000
GIS Arial Photography	Transfer - GIS Arial Photography	125,000	125,000	0	125,000
TAP Grant Local Match	Transfer - TAP Grant Match	12,000	0	12,000	12,000
Fiber Optic Cable Installation; 15th Street & 5th Ave	Transfer - Fiber Optic	75,000	0	63,750	63,750
Fiber Optic Cable Installation; 15th Street & 5th Ave	Transfer - Fiber Optic		0	11,250	11,250
A & E Evaluation of HVAC System, Central Fire Sta.	Transfer - CFS A&E HVAC Eval	25,000	25,000	0	25,000
North I-280 Intersection Design	Transfer - N I-280 Intersection Design	15,000	15,000	0	15,000
Public Works		3,727,000	3,440,000	287,000	3,727,000
Total Allocated		8,852,505	6,815,505	2,037,000	8,852,505

General Fund Five Year Projection

Table 5

Account Title	FY 13-14 Budget Revised	CY 2014 Budget Proposed	CY 2015 Budget Projected	CY 2016 Budget Projected	CY 2017 Budget Projected	CY 2018 Budget Projected
Assumptions						
Property Taxes			103.00%	103.00%	103.00%	103.00%
Local Taxes			102.00%	102.00%	102.00%	102.00%
State Taxes			102.00%	102.00%	102.00%	102.00%
Penalties/Collection Fee			102.00%	102.00%	102.00%	102.00%
Business Licenses & Permits			102.00%	102.00%	102.00%	102.00%
Non-Business Licenses & Permits			102.00%	102.00%	102.00%	102.00%
Federal Grants			101.00%	101.00%	101.00%	101.00%
State Grants			101.00%	101.00%	101.00%	101.00%
Local Grants			101.00%	101.00%	101.00%	101.00%
Charges for Services			102.00%	102.00%	102.00%	102.00%
Rents & Royalties			102.00%	102.00%	102.00%	102.00%
Transfers for Charges			102.00%	102.00%	102.00%	102.00%
Investments & Loans			102.00%	102.00%	102.00%	102.00%
Contributions & Donations			102.00%	102.00%	102.00%	102.00%
Reimbursements			102.00%	102.00%	102.00%	102.00%
Proceeds of Fixed Asset			102.00%	102.00%	102.00%	102.00%
Bond Proceeds & Rebates			103.00%	103.00%	103.00%	103.00%
Operating Transfers			103.00%	103.00%	103.00%	103.00%
Other			102.00%	102.00%	102.00%	102.00%
Personnel			105.00%	105.00%	105.00%	105.00%
Supplies			103.00%	103.00%	103.00%	103.00%
Services			103.00%	103.00%	103.00%	103.00%
Other			103.00%	103.00%	103.00%	103.00%
Programs			101.00%	101.00%	101.00%	101.00%
Capital			101.00%	101.00%	101.00%	101.00%
Transfers			105.00%	105.00%	105.00%	105.00%
Contingency/Bad Debt			101.00%	101.00%	101.00%	101.00%
Revenue						
Property taxes	7,186,918	6,898,498	7,402,526	7,624,601	7,853,339	8,088,940
Local Taxes	7,486,000	5,699,095	7,635,720	7,788,434	7,944,203	8,103,087
State Taxes	9,020,080	7,303,100	9,200,482	9,384,491	9,572,181	9,763,625
Penalties/Collection Fee	8,000	15,100	8,160	8,323	8,490	8,659
Business license & permits	427,635	273,449	436,188	444,911	453,810	462,886
Non-business license & permits	672,572	494,395	686,023	699,744	713,739	728,014
Federal Grants	116,624	3,546	117,790	118,968	120,158	121,359
State Grants	29,046	17,203	29,336	29,630	29,926	30,225
Local Grants	29,264	14,632	29,557	29,852	30,151	30,452
Charges for services	5,411,153	3,998,700	5,519,376	5,629,764	5,742,359	5,857,206
Rents & Royalties	31,000	37,586	31,620	32,252	32,897	33,555
Transfers for Charges	2,045,133	1,589,864	2,086,036	2,127,756	2,170,312	2,213,718
Investments & Loans	25,569	18,699	26,080	26,602	27,134	27,677
Contributions & Donations	34,466	8,375	35,155	35,858	36,576	37,307
Reimbursements	150	100	153	156	159	162
Proceeds of Fixed Asset	3,000	4,250	3,060	3,121	3,184	3,247
Bond Proceeds & Rebates	15,000	6,150	15,450	15,759	16,074	16,396
Operating Transfers	4,236,164	3,227,074	4,363,249	4,494,146	4,628,971	4,767,840
Other	28,063	16,530	28,624	29,197	29,781	30,376
	<u>36,805,837</u>	<u>29,626,346</u>	<u>37,654,585</u>	<u>38,523,568</u>	<u>39,413,442</u>	<u>40,324,732</u>
Expenditure						
Personnel	24,225,780	19,576,395	25,437,069	26,708,922	28,044,369	29,446,587
Supplies	1,356,005	973,369	1,396,685	1,438,586	1,481,743	1,526,196
Services	7,967,834	6,766,118	8,206,869	8,453,075	8,706,667	8,967,867
Other	180,771	155,692	186,194	191,780	197,533	203,459
Programs	50,000	50,000	50,500	51,005	51,515	52,030
Capital	345,754	102,500	349,212	352,704	356,231	359,793
Transfers	369,404	442,401	387,874	407,268	427,631	449,013
Contingency/Bad Debt	2,043,170	1,559,871	2,063,602	2,084,238	2,105,080	2,126,131
	<u>36,538,718</u>	<u>29,626,346</u>	<u>38,078,005</u>	<u>39,687,577</u>	<u>41,370,770</u>	<u>43,131,076</u>
Net change in fund balances	<u>267,119</u>	<u>0</u>	<u>(423,420)</u>	<u>(1,164,010)</u>	<u>(1,957,328)</u>	<u>(2,806,344)</u>

Revenue Comparisons

Account Title	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual
Property Taxes	16,068,400	16,350,726	16,679,490
Local Taxes	6,891,559	7,572,391	7,789,258
State Taxes	16,018,481	16,018,725	16,261,939
Penalties/Collection Fees	24,308	24,253	20,995
Business License & Permits	416,381	383,622	426,047
Non-Business License & Permits	450,796	522,504	702,599
Federal Grants	4,808,811	2,596,614	2,498,291
State Grants	(46,607)	1,143,204	301,501
Local Grants	186,362	163,224	211,487
Charges for Services	22,512,154	24,077,949	23,711,513
Program Fees	396,030	397,384	391,102
Concessions	456,416	474,657	516,683
Rents & Royalties	786,706	831,909	930,590
Employer Contributions	8,028,670	8,590,757	8,750,159
Employee Contributions	1,922,365	2,049,263	2,177,949
Retiree Contributions	761,653	945,097	842,424
Engineering Services	1,032,058	839,203	800,732
Equipment Maintenance	2,923,658	3,125,433	3,335,138
Central Stores	15,707	52,058	63,301
Electricity	257,656	167,494	197,267
Transfers for Charges	2,163,033	2,140,929	2,275,326
Investments and Loans	5,148,940	3,925,166	4,823,178
Contributions & Donations	638,301	796,066	305,996
Sale of Fixed Assets	46,899	41,784	11,738
Bond Proceeds	16,747,054	3,377,189	5,655,001
Operating Transfers	25,733,174	13,865,708	10,969,132
Other	(10,379,786)	294,265	247,427
Total before eliminations	124,009,179	110,767,574	110,896,263
Employer Contributions	8,028,670	8,590,757	8,750,159
Transfers	25,733,174	13,865,708	10,969,132
Equipment Maintenance	2,845,604	3,037,441	3,241,729
Hydroelectric	257,656	167,494	197,267
Engineering	1,032,058	839,203	800,732
Total after eliminations	86,112,017	84,266,971	86,937,244

Table 6

FY 13-14 Proposed Budget	FY 13-14 Revised Budget	CY 2014 Proposed Budget	Difference CY 2014 Budget vs FY 13-14 Budget	Percent Change
16,161,297	16,161,297	15,807,718	(353,579)	-2%
7,532,000	7,532,000	5,699,095	(1,832,905)	-24%
16,172,415	16,172,415	12,417,352	(3,755,063)	-23%
29,369	29,369	176,967	147,598	503%
431,550	432,085	277,924	(153,626)	-36%
671,500	673,072	495,100	(176,400)	-26%
5,338,920	5,555,982	5,534,964	196,044	4%
683,558	697,097	879,703	196,145	29%
187,872	239,589	143,882	(43,990)	-23%
24,946,766	24,967,163	18,515,104	(6,431,662)	-26%
389,525	398,399	306,259	(83,266)	-21%
506,799	507,707	463,525	(43,274)	-9%
943,161	1,208,775	868,209	(74,952)	-8%
9,271,359	9,271,359	8,006,474	(1,264,885)	-14%
2,207,444	2,207,444	1,532,925	(674,519)	-31%
755,463	755,463	311,946	(443,517)	-59%
1,293,270	1,293,270	1,100,000	(193,270)	-15%
3,842,398	3,842,398	3,053,797	(788,601)	-21%
12,000	12,000	0	(12,000)	-100%
240,798	240,798	167,320	(73,478)	-31%
2,335,681	2,335,681	1,813,477	(522,204)	-22%
1,373,615	1,611,115	1,506,732	133,117	10%
450,200	572,294	172,369	(277,831)	-62%
4,504,030	5,807	4,505,280	1,250	0%
36,411,525	36,432,212	39,158,247	2,746,722	8%
14,751,578	12,206,682	14,897,135	145,557	1%
141,210	167,426	131,893	(9,317)	-7%
151,585,303	145,528,899	137,943,397	(13,641,906)	-9%
9,271,359	9,271,359	8,006,474	(1,264,885)	-14%
14,751,578	12,206,682	14,897,135	145,557	1%
3,745,898	3,745,898	2,981,422	(764,476)	-20%
240,798	240,798	167,320	(73,478)	-31%
1,293,270	1,293,270	1,100,000	(193,270)	-15%
122,282,400	118,770,892	110,791,046	(11,491,354)	-9%

Expenditure Comparison by Object

Account Title	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual
Personnel	36,316,264	41,486,033	40,930,814
Supplies	4,441,616	4,499,628	4,650,459
Services	20,990,208	20,589,722	22,254,806
Other	1,857,480	2,189,878	2,688,877
Programs	6,205,752	4,461,656	7,274,292
Capital	16,037,026	16,939,989	25,041,712
Debt Service	6,930,069	5,100,255	5,556,961
Transfers	23,430,376	17,547,135	13,244,458
Contingency	5,370,459	6,000,094	5,107,047
Total before eliminations	121,579,250	118,814,390	126,749,426
Employer Contributions	8,028,670	8,590,757	8,750,159
Transfers	25,733,174	13,865,708	10,969,132
Equipment Maintenance	2,845,604	3,037,441	3,241,729
Hydroelectric	257,656	167,494	197,267
Engineering	1,032,058	839,203	800,732
Total after eliminations	83,682,088	92,313,787	102,790,407

Table 7

FY 13-14 Proposed Budget	FY 13-14 Revised Budget	CY 2014 Proposed Budget	Difference CY 2014 Budget vs FY 13-14 Budget	Percent Change
44,010,476	43,923,694	34,923,579	(9,086,897)	-21%
5,328,417	5,184,643	4,366,934	(961,483)	-18%
25,389,504	26,043,718	21,506,431	(3,883,073)	-15%
4,860,189	6,374,820	3,016,937	(1,843,252)	-38%
4,915,225	12,997,129	3,552,688	(1,362,537)	-28%
33,522,650	40,149,053	30,647,396	(2,875,254)	-9%
22,467,201	7,457,449	22,297,670	(169,531)	-1%
17,087,259	14,542,363	16,710,612	(376,647)	-2%
5,704,578	5,017,225	5,103,896	(600,682)	-11%
163,285,499	161,690,094	142,126,143	(21,159,356)	-13%
9,271,359	9,271,359	8,006,474	(1,264,885)	-14%
14,751,578	12,206,682	14,897,135	145,557	1%
3,745,898	3,745,898	2,981,422	(764,476)	-20%
240,798	240,798	167,320	(73,478)	-31%
1,293,270	1,293,270	1,100,000	(193,270)	-15%
133,982,596	134,932,087	114,973,792	(19,008,804)	-14%

Expenditures by Department

Department	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual
Mayor & Council	134,273	158,437	151,852
General Administration	530,136	673,134	591,755
Human Resources	6,022,057	6,413,059	6,710,509
Information Technology	1,971,082	1,491,329	1,947,715
Finance	1,075,043	2,079,436	2,856,602
Community Development	15,257,227	12,571,809	15,667,906
M L King Community Center	4,151,250	1,215,402	1,400,270
Police	10,095,186	12,098,349	11,691,278
Fire	7,217,076	9,291,205	9,485,111
Public Works	54,412,218	54,301,735	59,468,107
Library	2,276,452	2,415,284	2,302,392
Park	11,613,511	7,798,374	7,892,326
Fire pension	3,490,141	3,906,892	3,316,989
Police pension	3,333,598	4,399,945	3,266,614
Total before eliminations	<u>121,579,250</u>	<u>118,814,390</u>	<u>126,749,426</u>
Employer Contributions	8,028,670	8,590,757	8,750,159
Transfers	25,733,174	13,865,708	10,969,132
Equipment Maintenance	2,845,604	3,037,441	3,241,729
Hydroelectric	257,656	167,494	197,267
Engineering	1,032,058	839,203	800,732
	<u>83,682,088</u>	<u>92,313,787</u>	<u>102,790,407</u>

Table 8

FY 13-14 Proposed Budget	FY 13-14 Revised Budget	CY 2014 Proposed Budget	Difference CY 2014 Budget vs FY 13-14 Budget	Percent Change
189,953	191,930	132,794	(57,159)	-30%
717,554	717,464	554,565	(162,989)	-23%
7,623,759	7,724,212	6,069,311	(1,554,448)	-20%
2,043,643	2,197,203	1,408,417	(635,226)	-31%
2,584,599	2,480,471	2,176,946	(407,653)	-16%
39,934,232	32,730,468	36,750,464	(3,183,768)	-8%
1,077,420	1,125,179	765,760	(311,660)	-29%
12,787,903	16,565,687	19,687,397	6,899,494	54%
9,875,888	10,001,823	8,149,563	(1,726,325)	-17%
67,858,025	69,187,837	51,082,843	(16,775,182)	-25%
2,580,889	2,620,897	2,606,744	25,855	1%
8,785,280	8,920,569	7,114,742	(1,670,538)	-19%
3,640,400	3,640,400	2,760,723	(879,677)	-24%
3,585,954	3,585,954	2,865,874	(720,080)	-20%
163,285,499	161,690,094	142,126,143	(21,159,356)	-13%
9,271,359	9,271,359	8,006,474	(1,264,885)	-14%
14,751,578	12,206,682	14,897,135	145,557	1%
3,745,898	3,745,898	2,981,422	(764,476)	-20%
240,798	240,798	167,320	(73,478)	-31%
1,293,270	1,293,270	1,100,000	(193,270)	-15%
133,982,596	134,932,087	114,973,792	(19,008,804)	-14%

Cash Flow Projection

	Cash Balance At 03/31/13	FY 13-14 Revised Revenue	FY 13-14 Revised Expense
101: GENERAL FUND	8,481,462	36,739,616	36,908,730
201: TIF #1 DOWNTOWN	1,575,750	2,508,342	4,944,093
202: TIF #2 SOUTH 11TH STREET	99,653	210,267	697,254
203: TIF #3 NORTH 11TH STREET	333,408	385,786	823,542
204: TIF #4 JUMER'S CASINO R I	673	2,080,387	2,146,870
205: TIF #5 COLUMBIA PARK	79,467	47,305	26,408
206: TIF #6 NE I-280/PARKWAY	-	-	-
207: COMMUNITY/ECONOMIC DEVELOPMENT	(995,329)	11,443,766	12,112,375
208: TIF #7 THE LOCKS	-	-	45,250
209: TIF #8 WATCHTOWER	(175)	-	-
211: M L KING CENTER	126,738	195,497	230,474
212: MLK FACILITY IMPROVEMENT	(510,485)	12,000	-
221: MOTOR FUEL TAX	371,847	1,112,590	1,229,424
222: FOREIGN FIRE INSURANCE	95,256	40,175	40,000
223: RIVERBOAT GAMING	7,181,768	6,020,371	6,482,997
224: STATE DRUG PREVENTION	594,855	105,492	299,469
225: DUI FINE LAW	173,250	26,488	16,255
226: COURT SUPERVISION	16,636	18,500	48,543
227: CRIME LABORATORY	(10,596)	500	-
241: US DEPT OF JUSTICE GRANT	10,652	25,945	25,908
242: COMM DEV BLOCK GRANT	84,356	971,889	1,175,192
243: FEDERAL DRUG PREVENTION	93,127	30,457	18,000
244: NEIGHBORHOOD STABILIZATION	(12,460)	-	-
245: SCHWIEBERT PARK BOAT DOCK	176,879	1,504,750	1,701,314
246: RIDGEWOOD ROAD BUSINESS PARK	1,417,348	1,498,619	2,960,364
251: PUBLIC LIBRARY	1,240,291	2,456,080	2,573,397
271: HONOR GUARD CONTRIBUTIONS	(2)	5	-
272: DARE	40,416	78	9,390
273: POLICE CONTRIBUTIONS	35,709	5,081	9,245
274: ELDERLY SERVICE CONTRIBUTIONS	15,622	751	679
275: RI AUXILIARY POLICE	245	-	3,000
276: RI LABOR DAY PARADE	(1,192)	13,538	13,515
277: ESO CHRISTMAS TOUR	(5)	13	-
278: ADOPT - A - SCHOOL	1,437	1,264	1,750
279: FIRE DONATIONS	775	3	-
282: LEAD GRANT	-	-	-
TOTAL SPECIAL REVENUE FUNDS	12,235,916	30,715,939	37,634,708
301: CAPITAL IMPROVEMENTS	1,036,223	6,451,527	11,319,060
405: DEBT SERVICE	1,105,329	2,571,153	2,767,578
501: WATER OPERATIONS/MAINTENANCE	284,658	6,684,801	6,908,509

Table 9

Add Back Depreciation	Estimated Cash Balance At 03/31/14	CY 2014 Proposed Revenue	CY 2014 Proposed Expense	Add Back Depreciation	Projected Cash Balance At 12/31/14
	8,312,348	29,570,062	29,570,062		8,312,348
	(860,001)	2,303,342	3,059,878		(1,616,537)
	(387,334)	202,000	15,000		(200,334)
	(104,348)	381,928	561,554		(283,974)
	(65,810)	2,028,377	2,081,310		(118,743)
	100,364	47,284	94,669		52,979
	-	-	-		-
	(1,663,938)	5,685,358	5,566,817		(1,545,397)
	(45,250)	-	-		(45,250)
	(175)	-	-		(175)
	91,761	171,216	171,595		91,382
	(498,485)	-	-		(498,485)
	255,013	834,826	834,252		255,587
	95,431	50,065	116,616		28,880
	6,719,142	4,239,302	6,815,505		4,142,939
	400,878	61,988	245,577		217,289
	183,483	26,434	16,475		193,442
	(13,407)	4,451	-		(8,956)
	(10,096)	1,100	-		(8,996)
	10,689	24	-		10,713
	(118,947)	1,177,486	1,177,366		(118,827)
	105,584	4,016	13,500		96,100
	(12,460)	-	-		(12,460)
	(19,685)	1,503,331	-		1,483,646
	(44,397)	1,498,619	2,714,457		(1,260,235)
	1,122,974	2,315,818	2,088,944		1,349,848
	3	-	-		3
	31,104	59	4,685		26,478
	31,545	4,697	15,109		21,133
	15,694	35	100		15,629
	(2,755)	-	-		(2,755)
	(1,169)	18,250	18,220		(1,139)
	8	-	-		8
	951	1,256	1,695		512
	778	2	-		780
	-	-	-		-
-	5,317,147	22,561,264	25,613,324	-	2,265,087
	(3,831,310)	14,420,156	15,217,156		(4,628,310)
	908,904	18,129,392	18,157,813		880,483
637,538	698,488	4,645,833	5,734,611	468,831	78,541

Cash Flow Projection

	Cash Balance At 03/31/13	FY 13-14 Revised Revenue	FY 13-14 Revised Expense
502: WATER CAPITAL 2010A BAB'S	52,558	-	327,000
506: WASTEWATER OPER & MAINTENANCE	3,173,275	32,648,719	32,759,990
507: STORMWATER UTILITY	599,250	1,703,933	1,755,848
508: WASTEWATER CAPITAL 2010A BAB'S	-	-	-
541: SUNSET MARINA	(56,460)	840,507	798,653
555: PARK & RECREATION	1,927,569	6,193,927	7,766,996
581: CDBG LOAN PROGRAMS	249,286	77,016	248,647
582: STATE AFFORDABLE HOUSING	(4)	13	-
583: COMM/ECON DEV LOANS	73,793	8,050	150,300
584: CIRLF LOAN FUND	543,508	350,831	385,177
585: MPF ENDOWMENT LOANS	7,373	6,025	6,000
586: USEPA BROWNFIELDS LOANS	(11,859)	76,000	76,000
TOTAL ENTERPRISE FUNDS	6,842,948	48,589,822	51,183,120
601: FLEET SERVICES	(167,215)	3,695,174	4,307,642
602: FLEET AMORTIZATION	1,480,423	1,097,526	836,777
606: ENGINEERING	(357,250)	1,464,822	1,442,775
609: HYDROELECTRIC PLANT	(185,490)	240,798	282,710
621: SELF-INSURANCE	988,210	1,561,261	1,440,985
626: EMPLOYEE HEALTH PLAN	3,646,428	5,596,114	5,604,990
TOTAL INTERNAL SERVICE FUNDS	5,405,106	13,655,695	13,915,879
701: FIRE PENSION	(705,181)	2,757,710	3,640,400
706: POLICE PENSION	(749,899)	3,312,533	3,585,954
711: CAFETERIA PLAN	6,355	85,835	85,600
TOTAL TRUST FUNDS	(1,448,725)	6,156,078	7,311,954
901: MLK ACTIVITY	120,528	307,869	307,866
906: DEPT OF HUMAN SERVICES	(88,404)	329,200	329,199
907: MLK CAPTIAL CONTRIBUTIONS	-	12,000	12,000
TOTAL COMPONENT UNIT FUNDS	32,123	649,069	649,065
TOTAL ALL FUNDS	33,690,382	145,528,899	161,690,094

Table 9

Add Back Depreciation	Estimated Cash Balance At 03/31/14	CY 2014 Proposed Revenue	CY 2014 Proposed Expense	Add Back Depreciation	Projected Cash Balance At 12/31/14
	(274,442)	-	-		(274,442)
564,723	3,626,727	24,332,130	22,392,226	424,910	5,991,541
133,998	681,333	1,247,609	1,299,130	100,498	730,310
	-	-	-		-
60,058	45,452	763,916	861,826	43,199	(9,259)
684,763	1,039,263	5,264,445	5,891,761	493,666	905,613
	77,655	80,733	80,000		78,388
	9	-	-		9
	(68,457)	-	-		(68,457)
	509,162	451,248	450,000		510,410
	7,398	17	-		7,415
	(11,859)	276,000	276,000		(11,859)
2,081,080	6,330,730	37,061,931	36,985,554	1,531,104	7,938,211
557,707	(221,976)	3,136,025	3,351,623	394,270	(43,304)
	1,741,172	-	-		1,741,172
	(335,203)	1,362,895	1,256,586		(228,894)
58,866	(168,536)	167,320	287,011	44,150	(244,077)
	1,108,486	1,046,935	975,473		1,179,948
	3,637,552	3,811,620	4,549,074		2,900,098
616,573	5,761,495	9,524,795	10,419,767	438,420	5,304,943
	(1,587,871)	2,855,423	2,760,723		(1,493,171)
	(1,023,320)	3,252,411	2,865,874		(636,783)
	6,590	61,571	61,200		6,961
-	(2,604,601)	6,169,405	5,687,797	-	(2,122,993)
	120,531	242,946	214,748		148,729
	(88,403)	263,446	259,922		(84,879)
	-	-	-		-
-	32,127	506,392	474,670	-	63,849
2,697,653	20,226,840	137,943,397	142,126,143	1,969,524	18,013,618

Net Income Projection

	Total Fund Balance or Net Assets At 03/31/13	Revised Revenue FY 13-14	Revised Expense FY 13-14	Revised Bond Proceeds FY 13-14	Revised Loan Repayments FY 13-14	Revised Loan Payments FY 13-14	Revised Capital Improvements FY 13-14	Revised Debt Principal FY 13-14
101: GENERAL FUND	10,647,489	36,739,616	36,908,730					
201: TIF #1 DOWNTOWN	1,700,420	2,508,342	4,944,093					
202: TIF #2 SOUTH 11TH STREET	193,008	210,267	697,254					
203: TIF #3 NORTH 11TH STREET	288,195	385,786	823,542					
204: TIF #4 JUMER'S CASINO R I	(6,202)	2,080,387	2,146,870					
205: TIF #5 COLUMBIA PARK	43,076	47,305	26,408					
206: TIF #6 NE I280/PARKWAY	(38,586)	-	-					
207: COMMUNITY/ECONOMIC DEVELOPMENT	(418,937)	11,443,766	12,112,375					
208: TIF #7 20TH SV/1ST AVE	-	-	45,250					
209: TIF #8 WATCHTOWER	-	-	-					
211: M L KING CENTER	64,748	195,497	230,474					
212: MLK FACILITY IMPROVEMENT	(971,981)	12,000	-					
221: MOTOR FUEL TAX	191,364	1,112,590	1,229,424					
222: FOREIGN FIRE INSURANCE	86,570	40,175	40,000					
223: RIVERBOAT GAMING	6,928,563	6,020,371	6,482,997					
224: STATE DRUG PREVENTION	447,124	105,492	299,469					
225: DUI FINE LAW	127,575	26,488	16,255					
226: COURT SUPERVISION	42,181	18,500	48,543					
227: CRIME LABORATORY	(12,145)	500	-					
241: US DEPT OF JUSTICE GRANT	10,677	25,945	25,908					
242: COMM DEV BLOCK GRANT	15,441	971,889	1,175,192					
243: FEDERAL DRUG PREVENTION	105,876	30,457	18,000					
244: NEIGHBORHOOD STABILIZATION	(1,350,243)	-	-					
245: SCHWIEBERT PARK BOAT DOCK	325,925	1,504,750	1,701,314					
246: RIDGEWOOD ROAD BUSINESS PARK	-	1,498,619	2,960,364					
251: PUBLIC LIBRARY	1,010,498	2,456,080	2,573,397					
271: HONOR GUARD CONTRIBUTIONS	1,362	5	-					
272: DARE	41,064	78	9,390					
273: POLICE CONTRIBUTIONS	12,517	5,081	9,245					
274: ELDERLY SERVICE CONTRIBUTIONS	19,801	751	679					
275: RI AUXILIARY POLICE	6,877	-	3,000					
276: RI LABOR DAY PARADE	(565)	13,538	13,515					
277: ESO CHRISTMAS TOUR	3,606	13	-					
278: ADOPT - A - SCHOOL	3,015	1,264	1,750					
279: FIRE DONATIONS	722	3	-					
282: LEAD GRANT	(15,639)	-	-					
TOTAL SPECIAL REVENUE FUNDS	8,855,907	30,715,939	37,634,708	-	-	-	-	-
301: CAPITAL IMPROVEMENTS	3,196,430	6,451,527	11,319,060					
405: DEBT SERVICE	1,029,993	2,571,153	2,767,578					
501: WATER OPERATIONS/MAINTENANCE	7,289,254	6,684,801	6,908,509				643,791	643,058
502: WATER CAPITAL 2010A BAB'S	1,215,036	-	327,000				327,000	
506: WASTEWATER OPER & MAINTENANCE	16,641,300	32,648,719	32,759,990				25,199,149	2,277,375
507: STORMWATER UTILITY	2,765,034	1,703,933	1,755,848					
508: WASTEWATER CAPITAL 2010A BAB'S	(13,117)	-	-					
541: SUNSET MARINA	107,897	840,507	798,653				14,000	35,000
555: PARK & RECREATION	13,177,838	6,193,927	7,766,996				1,051,830	245,000
581: CDBG LOAN PROGRAMS	1,088,582	77,016	248,647		60,000			
582: STATE AFFORDABLE HOUSING	3,550	13	-					
583: COMM/ECON DEV LOANS	285,973	8,050	150,300		8,000	150,000		
584: CIRLF LOAN FUND	1,442,642	350,831	385,177		300,000	371,914		
585: MPF ENDOWMENT LOANS	35,356	6,025	6,000		5,000	1,000		
586: USEPA BROWNFIELDS LOANS	-	76,000	76,000			76,000		
TOTAL ENTERPRISE FUNDS	44,039,344	48,589,822	51,183,120	-	373,000	598,914	27,235,770	3,200,433
601: FLEET SERVICES	4,426,768	3,695,174	4,307,642				905,006	
602: FLEET AMORTIZATION	1,041,746	1,097,526	836,777					
606: ENGINEERING	(263,788)	1,464,822	1,442,775					
609: HYDROELECTRIC PLANT	-	240,798	282,710					111,667
621: SELF-INSURANCE	510,433	1,561,261	1,440,985				147	
626: EMPLOYEE HEALTH PLAN	1,970,085	5,596,114	5,604,990					
TOTAL INTERNAL SERVICE FUNDS	7,685,244	13,655,695	13,915,879	-	-	-	905,153	111,667
701: FIRE PENSION	(167,099)	2,757,710	3,640,400					
706: POLICE PENSION	605,761	3,312,533	3,585,954					
711: CAFETERIA PLAN	824	85,835	85,600					
TOTAL TRUST FUNDS	439,486	6,156,078	7,311,954	-	-	-	-	-
901: MLK ACTIVITY	110,759	307,869	307,866					
906: DEPT OF HUMAN SERVICES	104,976	329,200	329,199					
907: MLK CAPTIAL CONTRIBUTIONS	448,948	12,000	12,000					
TOTAL COMPONENT UNIT FUNDS	664,683	649,069	649,065	-	-	-	-	-
TOTAL ALL FUNDS	76,558,577	145,528,899	161,690,094	-	373,000	598,914	28,140,923	3,312,100

Table 10

Unrestricted Fund Balance or Net Assets At 03/31/14	Proposed Revenue CY 2014	Proposed Expense CY 2014	Proposed Bond Proceeds CY 2014	Proposed Loan Repayments CY 2014	Proposed Loan Payments CY 2014	Proposed Capital Improvements CY 2014	Proposed Debt Principal CY 2014	Unrestricted Fund Balance or Net Assets At 12/31/14	Net Income (Loss)	Percentage Change FY 13-14 vs CY 2014
10,478,375	29,570,062	29,570,062						10,478,375	-	0%
(735,331)	2,303,342	3,059,878						(1,491,867)	(756,536)	103%
(293,979)	202,000	15,000						(106,979)	187,000	-64%
(149,561)	381,928	561,554						(329,187)	(179,626)	120%
(72,685)	2,028,377	2,081,310						(125,618)	(52,933)	73%
63,973	47,284	94,669						16,588	(47,385)	-74%
(38,586)	-	-						(38,586)	-	0%
(1,087,546)	5,685,358	5,566,817						(969,005)	118,541	-11%
(45,250)	-	-						(45,250)	-	0%
-	-	-						-	-	NEW
29,771	171,216	171,595						29,392	(379)	-1%
(959,981)	-	-						(959,981)	-	0%
74,530	834,826	834,252						75,104	574	1%
86,745	50,065	116,616						20,194	(66,551)	-77%
6,465,937	4,239,302	6,815,505						3,889,734	(2,576,203)	-40%
253,147	61,988	245,577						69,558	(183,589)	-73%
137,808	26,434	16,475						147,767	9,959	7%
12,138	4,451	-						16,589	4,451	37%
(11,645)	1,100	-						(10,545)	1,100	-9%
10,714	24	-						10,738	24	0%
(187,862)	1,177,486	1,177,366						(187,742)	120	0%
118,333	4,016	13,500						108,849	(9,484)	-8%
(1,350,243)	-	-						(1,350,243)	-	0%
129,361	1,503,331	-						1,632,692	1,503,331	1162%
(1,461,745)	1,498,619	2,714,457						(2,677,583)	(1,215,838)	83%
893,181	2,315,818	2,088,944						1,120,055	226,874	25%
1,367	-	-						1,367	-	0%
31,752	59	4,685						27,126	(4,626)	-15%
8,353	4,697	15,109						(2,059)	(10,412)	-125%
19,873	35	100						19,808	(65)	0%
3,877	-	-						3,877	-	0%
(542)	18,250	18,220						(512)	30	-6%
3,619	-	-						3,619	-	0%
2,529	1,256	1,695						2,090	(439)	-17%
725	2	-						727	2	0%
(15,639)	-	-						(15,639)	-	0%
1,937,138	22,561,264	25,613,324	-	-	-	-	-	(1,114,922)	(3,052,060)	-158%
(1,671,103)	14,420,156	15,217,156						(2,468,103)	(797,000)	48%
833,568	18,129,392	18,157,813						805,147	(28,421)	-3%
8,352,395	4,645,833	5,734,611			765,000	529,550		8,558,167	205,772	2%
1,215,036	-	-						1,215,036	-	0%
44,006,553	24,332,130	22,392,226			16,161,750	1,898,689		64,006,896	20,000,343	45%
2,713,119	1,247,609	1,299,130			10,000			2,671,598	(41,521)	-2%
(13,117)	-	-						(13,117)	-	0%
198,751	763,916	861,826				35,000		135,841	(62,910)	-32%
12,901,599	5,264,445	5,891,761				147,000	255,000	12,676,283	(225,316)	-2%
856,951	80,733	80,000		65,000				792,684	(64,267)	-7%
3,563	-	-						3,563	-	0%
285,723	-	-						285,723	-	0%
1,480,210	451,248	450,000		370,000	443,450			1,554,908	74,698	5%
31,381	17	-						31,398	17	0%
76,000	276,000	276,000			276,000			352,000	276,000	363%
72,108,163	37,061,931	36,985,554	-	435,000	719,450	17,083,750	2,718,239	92,270,979	20,162,816	28%
4,719,306	3,136,025	3,351,623				776,788		5,280,496	561,190	12%
1,302,495	-	-						1,302,495	-	0%
(241,741)	1,362,895	1,256,586				125,000		(10,432)	231,309	-96%
69,755	167,320	287,011					116,667	66,731	(3,024)	-4%
630,856	1,046,935	975,473						702,318	71,462	11%
1,961,209	3,811,620	4,549,074						1,223,755	(737,454)	-38%
8,441,880	9,524,795	10,419,767	-	-	-	901,788	116,667	8,565,363	123,483	1%
(1,049,789)	2,855,423	2,760,723						(955,089)	94,700	-9%
332,340	3,252,411	2,865,874						718,877	386,537	116%
1,059	61,571	61,200						1,430	371	35%
(716,390)	6,169,405	5,687,797	-	-	-	-	-	(234,782)	481,608	-67%
110,762	242,946	214,748						138,960	28,198	25%
104,977	263,446	259,922						108,501	3,524	3%
448,948	-	-						448,948	-	0%
664,687	506,392	474,670	-	-	-	-	-	696,409	31,722	5%
92,076,319	137,943,397	142,126,143	-	435,000	719,450	17,985,538	2,834,906	108,998,467	16,922,148	18%

Percentage Change of Fund Balances

Table 14 (Addendum)

	Unrestricted Fund Balance or Net Assets At 03/31/14	Unrestricted Fund Balance or Net Assets At 12/31/14	Net Income (Loss)	Percentage Change FY 13-14 vs CY 2014	Explanation for those Funds with +/- 10% Change
MAJOR FUNDS					
101: GENERAL FUND	10,478,375	10,478,375	-	0%	The percentage change in this fund is less than 10%.
201: TIF #1 DOWNTOWN	(735,331)	(1,491,867)	(756,536)	103%	CY 2014 budgeted revenues have decreased by \$205,000 while budgeted expenditures have been decreased by \$1,884,215 from FY 13-14 levels. This decrease in revenue is due to the elimination of private funding used to support a downtown housing project in FY 13-14. Expenditures have decreased mainly due to the end of funding for the Lot C project which was nearly \$1 million in FY 13-14. While the fund deficit is projected to improve, further steps will be taken to improve this fund balance.
202: TIF #2 SOUTH 11TH STREET	(293,979)	(106,979)	187,000	-64%	CY 2014 expenditures have decreased by \$682,254 from FY 13-14 levels while revenues have remained steady. This significant reduction in expenditures is directly related to eliminating transfers used to support debt service payments, which was done to address the existing fund deficit.
203: TIF #3 NORTH 11TH STREET	(149,561)	(329,187)	(179,626)	120%	CY 2014 budgeted revenues have remained steady while budgeted expenditures have increased by \$261,988 from FY 13-14 levels. Expenditures have decreased primarily due to ending certain contributions to Rock Island Economic Growth to support housing development planned in FY 13-14. This fund will be a focus for further expenditure reductions in the future to address the negative fund balance.
204: TIF #4 JUMER'S CASINO R I	(72,685)	(125,618)	(52,933)	73%	CY 2014 budgeted revenues have decreased by \$52,010 while budgeted expenditures have decreased by \$65,560 from FY 13-14 levels. The primary expenditures in this fund consist of rebates to Jumer's Casino and Rock Island County. These fluctuate from year to year based on the property tax revenue received. For CY 2014 revenues exceed expenditures by \$52,933.
205: TIF #5 COLUMBIA PARK	63,973	16,588	(47,385)	-74%	CY 2014 budgeted revenues have remained steady while budgeted expenditures have increased by \$68,261 from FY 13-14 levels. This expenditure increase is related to the transfer for debt service reference the 2009C bond. Though this fund's expenditures exceed revenues for CY 2104, there is sufficient fund balance to cover the \$47,385 loss.
206: TIF #6 NE I280/PARKWAY	(38,586)	(38,586)	-	0%	The percentage change in this fund is less than 10%.
208: TIF #7 THE LOCKS	(45,250)	(45,250)	-	0%	The percentage change in this fund is less than 10%.
209: TIF #8 WATCHTOWER	-	-	-	0%	The percentage change in this fund is less than 10%.
251: PUBLIC LIBRARY	893,181	1,120,055	226,874	25%	CY 2014 budgeted revenues have decreased by \$140,262 while budgeted expenditures have been decreased by \$484,453 from FY 13-14 levels. This is projected to increase the existing fund balance by \$226,874.
301: CAPITAL IMPROVEMENTS	(1,671,103)	(2,468,103)	(797,000)	48%	At this time projected revenues for FY 13-14 are \$8,153,019 greater than budgeted while projected expenditures are \$4,158,202 less than budgeted. This is due to projects not being completed as planned. These projects will carry over and the projected increase to the fund balance will fund the projected deficit for CY 2014.
501: WATER OPERATIONS/MAINTENANCE	8,352,395	8,558,167	205,772	2%	The percentage change in this fund is less than 10%.
506: WASTEWATER OPER & MAINTENANCE	44,006,553	64,006,896	20,000,343	45%	CY 2014 budgeted revenues have decreased by \$8,316,589 while budgeted expenditures have been decreased by \$10,367,764 from FY 13-14 levels. The change in revenue is the result of decreased loan proceeds to fund capital projects; specifically the Long Term Control Plan. Revenues for CY 2014 are projected to exceed these budgeted expenditures by \$1,939,904, further adding to the positive fund balance.
555: PARK & RECREATION	12,901,599	12,676,283	(225,316)	-2%	The percentage change in this fund is less than 10%.
NON-MAJOR FUNDS					
Total of all Non-Major Funds	18,386,737	16,747,692	1,639,045	-2%	Total percentage change in non-major funds is less than 10%.

Transfers by Fund

Table 11

101	General Fund			
221	Motor Fuel Tax	834,252		
223	Riverboat Gaming	1,552,822		
251	Public Library	38,653		
301	Capital Improvements	825,000		
501	Water Operation & Maintenance	537,748		
506	Wastewater Operation & Maintenance	312,187		
507	Stormwater Utility	202,917		
541	Sunset Marina	70,128		
555	Park & Recreation	73,099		
581	CDBG Loan Programs	2,888		
601	Fleet Services	208,033		
606	Engineering	140,918		
626	Employee Health Plan	<u>3,293</u>	4,801,938	
207	Community/Economic Development	(150,000)		
211	M L King Center	(133,500)		
555	Park & Recreation	(131,001)		
606	Engineering	<u>(27,900)</u>	<u>(442,401)</u>	4,359,537
201	TIF #1 Downtown			
207	Community/Economic Development		(10,000)	
405	Debt Service		(1,031,686)	
506	Wastewater Operation & Maintenance		<u>(104,083)</u>	(1,145,769)
203	TIF #3 North 11th Street			
405	Debt Service			(119,250)
205	TIF #5 Columbia Park			
405	Debt Service			(80,130)
207	Community/Economic Development			
101	General Fund	150,000		
201	TIF #1 Downtown	10,000		
223	Riverboat Gaming	806,620		
301	Capital Improvements	<u>12,000</u>	978,620	
405	Debt Service		<u>(4,500,000)</u>	(3,521,380)
211	M L King Center			
101	General Fund		133,500	
901	MLK Activity		<u>26,319</u>	159,819
221	Motor Fuel Tax			
101	General Fund			(834,252)
223	Riverboat Gaming			
101	General Fund		(100,000)	
101	General Fund		(177,822)	
101	General Fund		(15,000)	
101	General Fund		(1,010,300)	
101	General Fund		(29,500)	

Transfers by Fund

Table 11

101	General Fund		(71,500)	
101	General Fund		(62,600)	
101	General Fund		(51,100)	
101	General Fund		(35,000)	
207	Community/Economic Development		(806,620)	
251	Public Library		(17,800)	
276	R I Labor Day Parade		(15,000)	
301	Capital Improvements		(930,156)	
301	Capital Improvements		(65,000)	
301	Capital Improvements		(1,440,000)	
405	Debt Service		(449,616)	
405	Debt Service		(673,491)	
405	Debt Service		(550,000)	
555	Park & Recreation		(30,000)	
555	Park & Recreation		(105,000)	
555	Park & Recreation		(55,000)	
606	Engineering		<u>(125,000)</u>	(6,815,505)
242	Community Development Block Grant			
901	MLK Activity Fund			(120,909)
251	Public Library			
223	Riverboat Gaming		17,800	
101	General Fund	(38,653)		
601	Fleet Services	<u>(3,500)</u>	<u>(42,153)</u>	(24,353)
276	R I Labor Day Parade			
223	Riverboat Gaming			15,000
301	Capital Improvements			
223	Riverboat Gaming		2,435,156	
101	General Fund	(750,000)		
101	General Fund	(75,000)		
207	Community/Economic Development	<u>(12,000)</u>	<u>(837,000)</u>	1,598,156
405	Debt Service			
201	TIF #1 Downtown		1,031,686	
203	TIF #3 North 11th Street		119,250	
205	TIF #5 Columbia Park		80,130	
207	Community/Economic Development		4,500,000	
223	Riverboat Gaming		<u>1,673,107</u>	7,404,173
501	Water Operation & Maintenance			
506	Wastewater Operation & Maintenance		112,013	
101	General Fund	(537,748)		
606	Engineering	<u>(27,900)</u>	<u>(565,648)</u>	(453,635)
506	Wastewater Operation & Maintenance			
201	TIF #1 Downtown		104,083	
101	General Fund	(312,187)		

Transfers by Fund

Table 11

501	Water Operation & Maintenance	(112,013)		
606	Engineering	<u>(27,900)</u>	<u>(452,100)</u>	(348,017)
507	Stormwater Utility			
101	General Fund		(202,917)	
606	Engineering		<u>(27,900)</u>	(230,817)
541	Sunset Marina			
101	General Fund			(70,128)
555	Park & Recreation			
101	General Fund	46,031		
101	General Fund	84,970		
223	Riverboat Gaming	30,000		
223	Riverboat Gaming	105,000		
223	Riverboat Gaming	<u>55,000</u>	321,001	
101	General Fund		<u>(73,099)</u>	247,902
581	CDBG Loan Programs			
101	General Fund			(2,888)
601	Fleet Services			
251	Public Library		3,500	
101	General Fund		<u>(208,033)</u>	(204,533)
606	Engineering			
101	General Fund	27,900		
223	Riverboat Gaming	125,000		
501	Water Operation & Maintenance	27,900		
506	Wastewater Operation & Maintenance	27,900		
507	Stormwater Utility	<u>27,900</u>	236,600	
101	General Fund		<u>(140,918)</u>	95,682
626	Employee Health Plan			
101	General Fund			(3,293)
901	MLK Activity			
242	Community Development Block Grant			120,909
907	MLK Capital Contributions			
211	M L King Center			(26,319)
				<u><u>0</u></u>

Debt Service Schedule
At 12/31/2014

Table 12

Issue Description	Funding Source	Principal Interest	Payment Date	CYE	Year																	
					2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028			
Wastewater 2005 G.O. Refunding Wells Fargo 506-618041	Sewer Charges	Interest	June 1		21,487.50	18,425.00	15,362.50	11,762.50	8,062.50	4,218.75	-	-	-	-	-	-	-	-	-	-		
			Dec 1		21,487.50	18,425.00	15,362.50	11,762.50	8,062.50	4,218.75	-	-	-	-	-	-	-	-	-	-	-	
			Principal	Dec 1		175,000.00	175,000.00	200,000.00	200,000.00	205,000.00	225,000.00	-	-	-	-	-	-	-	-	-	-	-
				Dec 1		217,975.00	211,850.00	230,725.00	223,525.00	221,125.00	233,437.50	-	-	-	-	-	-	-	-	-	-	-
Total 2005 GO		Interest	June 1		21,487.50	18,425.00	15,362.50	11,762.50	8,062.50	4,218.75	-	-	-	-	-	-	-	-	-			
		Interest	Dec 1		21,487.50	18,425.00	15,362.50	11,762.50	8,062.50	4,218.75	-	-	-	-	-	-	-	-	-			
		Principal	Dec 1		175,000.00	175,000.00	200,000.00	200,000.00	205,000.00	225,000.00	-	-	-	-	-	-	-	-	-			
		Principal	Dec 1		217,975.00	211,850.00	230,725.00	223,525.00	221,125.00	233,437.50	-	-	-	-	-	-	-	-	-			
Wastewater 2007 G.O. Wells Fargo 506-618041	Sewer Charges	Interest	June 1		52,100.00	48,900.00	45,600.00	42,200.00	38,700.00	35,000.00	31,200.00	27,200.00	23,100.00	18,800.00	14,400.00	9,800.00	5,000.00	-	-	-		
			Dec 1		160,000.00	165,000.00	170,000.00	175,000.00	180,000.00	190,000.00	200,000.00	205,000.00	215,000.00	220,000.00	230,000.00	240,000.00	250,000.00	-	-	-		
			Principal	Dec 1		264,200.00	262,800.00	261,200.00	259,400.00	262,400.00	260,000.00	262,400.00	259,400.00	261,200.00	257,600.00	258,800.00	259,600.00	260,000.00	-	-	-	
				Dec 1		9,000.00	6,100.00	3,100.00	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special Assessments 2007 G.O. Wells Fargo 405-618116	Debt Service	Interest	June 1		9,000.00	6,100.00	3,100.00	-	-	-	-	-	-	-	-	-	-	-	-			
			Dec 1		9,000.00	6,100.00	3,100.00	-	-	-	-	-	-	-	-	-	-	-	-			
			Principal	Dec 1		145,000.00	150,000.00	155,000.00	-	-	-	-	-	-	-	-	-	-	-	-		
				Dec 1		163,000.00	162,200.00	161,200.00	-	-	-	-	-	-	-	-	-	-	-	-		
Total 2007 GO		Interest	June 1		61,100.00	55,000.00	48,700.00	42,200.00	38,700.00	35,000.00	31,200.00	27,200.00	23,100.00	18,800.00	14,400.00	9,800.00	5,000.00	-	-			
		Interest	Dec 1		61,100.00	55,000.00	48,700.00	42,200.00	38,700.00	35,000.00	31,200.00	27,200.00	23,100.00	18,800.00	14,400.00	9,800.00	5,000.00	-	-			
		Principal	Dec 1		305,000.00	315,000.00	325,000.00	335,000.00	345,000.00	355,000.00	365,000.00	375,000.00	385,000.00	395,000.00	405,000.00	415,000.00	425,000.00	-	-			
		Principal	Dec 1		427,000.00	425,000.00	422,400.00	420,000.00	417,600.00	415,200.00	412,800.00	410,400.00	408,000.00	405,600.00	403,200.00	400,800.00	398,400.00	-	-			
MLK Center 2008 G.O. Wells Fargo 405-36041	TIF	Interest	June 1		9,625.00	7,875.00	6,037.50	4,112.50	2,100.00	-	-	-	-	-	-	-	-	-	-			
			Dec 1		9,625.00	7,875.00	6,037.50	4,112.50	2,100.00	-	-	-	-	-	-	-	-	-	-			
			Principal	Dec 1		100,000.00	105,000.00	110,000.00	115,000.00	120,000.00	-	-	-	-	-	-	-	-	-	-		
				Dec 1		119,250.00	120,750.00	122,075.00	123,225.00	124,200.00	-	-	-	-	-	-	-	-	-	-		
Software 2008 G.O. Wells Fargo 405-256081	Gaming	Interest	June 1		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
			Dec 1		-	-	-	-	-	-	-	-	-	-	-	-	-	-				
			Principal	Dec 1		-	-	-	-	-	-	-	-	-	-	-	-	-	-			
				Dec 1		-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Special Assessments 2008 G.O. Wells Fargo 405-618316	Debt Service	Interest	June 1		3,325.00	2,712.50	2,100.00	1,400.00	700.00	-	-	-	-	-	-	-	-	-	-			
			Dec 1		3,325.00	2,712.50	2,100.00	1,400.00	700.00	-	-	-	-	-	-	-	-	-				
			Principal	Dec 1		35,000.00	35,000.00	40,000.00	40,000.00	40,000.00	-	-	-	-	-	-	-	-	-			
				Dec 1		41,650.00	40,425.00	41,200.00	42,000.00	42,800.00	-	-	-	-	-	-	-	-	-			
Hydroelectric Plant 2009 G.O. Wells Fargo 609-618369	Electric Charges	Interest	June 1		25,512.50	24,287.50	23,062.50	21,750.00	20,437.50	19,125.00	17,260.00	15,375.00	13,500.00	11,625.00	9,750.00	7,875.00	6,000.00	4,000.00	2,000.00			
			Dec 1		20,512.50	20,287.50	19,062.50	17,750.00	16,437.50	15,125.00	13,260.00	11,375.00	9,500.00	7,625.00	5,750.00	3,875.00	2,000.00	2,000.00				
			Principal	Dec 1		70,000.00	70,000.00	75,000.00	75,000.00	75,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00			
				Dec 1		121,025.00	118,575.00	121,125.00	118,500.00	115,875.00	138,250.00	134,500.00	130,750.00	127,000.00	123,250.00	119,500.00	115,750.00	112,000.00	108,250.00	104,500.00		
Total 2008 GO		Interest	June 1		38,462.50	34,875.00	31,200.00	27,262.50	23,237.50	19,125.00	17,250.00	15,375.00	13,500.00	11,625.00	9,750.00	7,875.00	6,000.00	4,000.00				
		Interest	Dec 1		38,462.50	34,875.00	31,200.00	27,262.50	23,237.50	19,125.00	17,250.00	15,375.00	13,500.00	11,625.00	9,750.00	7,875.00	6,000.00	4,000.00				
		Principal	Dec 1		205,000.00	210,000.00	225,000.00	230,000.00	235,000.00	240,000.00	245,000.00	250,000.00	255,000.00	260,000.00	265,000.00	270,000.00	275,000.00	280,000.00				
		Principal	Dec 1		281,925.00	279,750.00	287,400.00	284,525.00	281,475.00	278,250.00	274,900.00	271,500.00	268,050.00	264,550.00	261,000.00	257,400.00	253,750.00	250,000.00				
Armory Park 2009 G.O. Wells Fargo 405-82261-*****0526000	TIF	Interest	June 1		18,838.70	16,947.01	14,882.01	12,765.39	10,482.09	8,059.40	5,494.38	2,765.63	-	-	-	-	-	-				
			Dec 1		18,838.70	16,947.01	14,882.01	12,765.39	10,482.09	8,059.40	5,494.38	2,765.63	-	-	-	-	-	-				
			Principal	Dec 1		112,100.00	118,000.00	120,950.00	126,850.00	132,750.00	138,650.00	147,500.00	147,500.00	-	-	-	-	-	-			
				Dec 1		149,777.40	151,894.03	150,714.03	152,380.78	153,714.18	154,768.80	158,488.75	153,031.25	-	-	-	-	-	-			
Wastewater 2008 G.O. Wells Fargo 506-618041	Sewer Charges	Interest	June 1		13,091.30	11,776.74	10,341.74	8,870.86	7,284.16	5,600.60	3,818.13	1,921.88	-	-	-	-	-	-				
			Dec 1		13,091.30	11,776.74	10,341.74	8,870.86	7,284.16	5,600.60	3,818.13	1,921.88	-	-	-	-	-	-				
			Principal	Dec 1		77,900.00	82,000.00	84,950.00	88,150.00	92,250.00	96,350.00	102,500.00	102,500.00	-	-	-	-	-				
				Dec 1		104,082.60	105,553.48	104,733.48	105,891.73	106,818.33	107,551.20	110,138.25	106,943.75	-	-	-	-	-				
Total 2008 GO		Interest	June 1		31,930.00	28,723.75	25,223.75	21,836.25	17,766.25	13,660.00	9,312.50	4,687.50	-	-	-	-	-					
		Interest	Dec 1		31,930.00	28,723.75	25,223.75	21,836.25	17,766.25	13,660.00	9,312.50	4,687.50	-	-	-	-	-					
		Principal	Dec 1		190,000.00	200,000.00	205,000.00	215,000.00	225,000.00	235,000.00	250,000.00	250,000.00	-	-	-	-						
		Principal	Dec 1		253,860.00	257,447.50	255,447.50	258,272.50	260,532.50	262,320.00	268,625.00	259,375.00	-	-	-							
Armory Park 2008 G.O. Wells Fargo 405-82261-*****0523000	TIF	Interest	June 1		41,941.25	38,091.25	34,008.75	29,353.75	24,253.75	18,821.25	13,011.25	6,742.50	-	-	-	-	-					
			Dec 1		41,941.25	38,091.25	34,008.75	29,353.75	24,253.75	18,821.25	13,011.25	6,742.50	-	-	-	-						
			Principal	Dec 1		220,000.00	230,000.00	245,000.00	255,000.00	265,000.00	280,000.00	295,000.00	310,000.00	-	-	-						
				Dec 1		303,882.50	306,182.50	313,017.50	313,707.50	313,507.50	317,642.50	321,022.50	323,485.00	-	-	-						
Total 2009 GO		Interest	June 1		41,941.25	38,091.25	34,008.75	29,353.75	24,253.75	18,821.25	13,011.25	6,742.50	-	-	-							
		Interest	Dec 1		41,941.25	38,091.25	34,008.75	29,353.75	24,253.75	18,821.25	13,011.25	6,742.50	-	-								
		Principal	Dec 1		220,000.00	230,000.00	245,000.00	255,000.00	265,000.00	280,000.00	295,000.00	310,000.00	-									
		Principal	Dec 1		303,882.50	306,182.50	313,017.50	313,707.50	313,507.50	317,642.50	321,022.50	323,485.00	-									
Hydroelectric Plant 2008 G.O. CREB Bank of America 609-618369	Electric Charges	Interest	June 15		2,152.50	1,913.33	1,674.17	1,435.00	1,195.83	956.67	717.50	478.33	239.19	-	-	-						

**Debt Service Schedule
At 12/31/2014**

Issue Description	Funding Source	Principal Interest	Payment Date	CYE	2029	2030	2031	2032	2033	2034	2035	Total
Wastewater 2007 G. O. Refunding Wells Fargo 506-618041	Sewer Charges	Interest	June 1	-	-	-	-	-	-	-	-	79,318.75
		Interest	Dec 1	-	-	-	-	-	-	-	-	79,318.75
		Principal	Dec 1	-	-	-	-	-	-	-	-	1,180,000.00
				-	-	-	-	-	-	-	-	1,338,637.50
Total 2005 GO		Interest	June 1	-	-	-	-	-	-	-	-	79,318.75
		Interest	Dec 1	-	-	-	-	-	-	-	-	79,318.75
		Principal	Dec 1	-	-	-	-	-	-	-	-	1,180,000.00
				-	-	-	-	-	-	-	-	1,338,637.50
Wastewater 2007 G. O. Refunding Wells Fargo 506-618041	Sewer Charges	Interest	June 1	-	-	-	-	-	-	-	-	382,000.00
		Interest	Dec 1	-	-	-	-	-	-	-	-	382,000.00
		Principal	Dec 1	-	-	-	-	-	-	-	-	2,605,000.00
				-	-	-	-	-	-	-	-	3,389,000.00
Special Assessments 2007 G. O. Wells Fargo 405-616316	Debt Service	Interest	June 1	-	-	-	-	-	-	-	-	18,200.00
		Interest	Dec 1	-	-	-	-	-	-	-	-	18,200.00
		Principal	Dec 1	-	-	-	-	-	-	-	-	450,000.00
				-	-	-	-	-	-	-	-	486,400.00
Total 2007 GO		Interest	June 1	-	-	-	-	-	-	-	-	410,200.00
		Interest	Dec 1	-	-	-	-	-	-	-	-	410,200.00
		Principal	Dec 1	-	-	-	-	-	-	-	-	3,055,000.00
				-	-	-	-	-	-	-	-	3,875,400.00
MLK Center 2008 G. O. Wells Fargo 405-366041	TIF	Interest	June 1	-	-	-	-	-	-	-	-	29,750.00
		Interest	Dec 1	-	-	-	-	-	-	-	-	29,750.00
		Principal	Dec 1	-	-	-	-	-	-	-	-	550,000.00
				-	-	-	-	-	-	-	-	609,500.00
Software 2008 G. O. Wells Fargo 405-256081	Gaming	Interest	June 1	-	-	-	-	-	-	-	-	-
		Interest	Dec 1	-	-	-	-	-	-	-	-	-
		Principal	Dec 1	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
Special Assessments 2008 G. O. Wells Fargo 405-616316	Debt Service	Interest	June 1	-	-	-	-	-	-	-	-	10,237.50
		Interest	Dec 1	-	-	-	-	-	-	-	-	10,237.50
		Principal	Dec 1	-	-	-	-	-	-	-	-	190,000.00
				-	-	-	-	-	-	-	-	210,475.00
Hydroelectric Plant 2008 G. O. Wells Fargo 609-618369	Electric Charges	Interest	June 1	-	-	-	-	-	-	-	-	221,550.00
		Interest	Dec 1	-	-	-	-	-	-	-	-	221,550.00
		Principal	Dec 1	-	-	-	-	-	-	-	-	1,365,000.00
				-	-	-	-	-	-	-	-	1,808,100.00
Total 2008A GO		Interest	June 1	-	-	-	-	-	-	-	-	261,537.50
		Interest	Dec 1	-	-	-	-	-	-	-	-	261,537.50
		Principal	Dec 1	-	-	-	-	-	-	-	-	2,105,000.00
				-	-	-	-	-	-	-	-	2,628,075.00
Armory Park 2008 G. O. Wells Fargo 405-822801-*****0526000	TIF	Interest	June 1	-	-	-	-	-	-	-	-	90,234.60
		Interest	Dec 1	-	-	-	-	-	-	-	-	90,234.60
		Principal	Dec 1	-	-	-	-	-	-	-	-	1,044,900.00
				-	-	-	-	-	-	-	-	1,224,769.20
Wastewater 2008 G. O. Wells Fargo 506-618041	Sewer Charges	Interest	June 1	-	-	-	-	-	-	-	-	62,705.40
		Interest	Dec 1	-	-	-	-	-	-	-	-	62,705.40
		Principal	Dec 1	-	-	-	-	-	-	-	-	725,700.00
				-	-	-	-	-	-	-	-	851,110.80
Total 2008B GO		Interest	June 1	-	-	-	-	-	-	-	-	152,940.00
		Interest	Dec 1	-	-	-	-	-	-	-	-	152,940.00
		Principal	Dec 1	-	-	-	-	-	-	-	-	1,770,000.00
				-	-	-	-	-	-	-	-	2,075,880.00
Armory Park 2008 G. O. Wells Fargo 405-822801-*****0523000	TIF	Interest	June 1	-	-	-	-	-	-	-	-	206,223.75
		Interest	Dec 1	-	-	-	-	-	-	-	-	206,223.75
		Principal	Dec 1	-	-	-	-	-	-	-	-	2,100,000.00
				-	-	-	-	-	-	-	-	2,512,447.50
Total 2008D GO		Interest	June 1	-	-	-	-	-	-	-	-	206,223.75
		Interest	Dec 1	-	-	-	-	-	-	-	-	206,223.75
		Principal	Dec 1	-	-	-	-	-	-	-	-	2,100,000.00
				-	-	-	-	-	-	-	-	2,512,447.50
Hydroelectric Plant 2008 G. O. CREB Bank of America 609-618369	Electric Charges	Interest	June 15	-	-	-	-	-	-	-	-	10,762.51
		Interest	Dec 15	-	-	-	-	-	-	-	-	10,762.51
		Principal	Dec 15	-	-	-	-	-	-	-	-	419,999.98
				-	-	-	-	-	-	-	-	441,525.00
Total 2008C GO CREB		Interest	June 15	-	-	-	-	-	-	-	-	10,762.51
		Interest	Dec 15	-	-	-	-	-	-	-	-	10,762.51
		Principal	Dec 15	-	-	-	-	-	-	-	-	419,999.98
				-	-	-	-	-	-	-	-	441,525.00
Armory Park 2009A G. O. Wells Fargo 405-822801-*****0524000	TIF	Interest	June 1	-	-	-	-	-	-	-	-	347,737.50
		Interest	Dec 1	-	-	-	-	-	-	-	-	347,737.50
		Principal	Dec 1	-	-	-	-	-	-	-	-	3,855,000.00
				-	-	-	-	-	-	-	-	4,650,475.00
Total 2009A GO		Interest	June 1	-	-	-	-	-	-	-	-	347,737.50
		Interest	Dec 1	-	-	-	-	-	-	-	-	347,737.50
		Principal	Dec 1	-	-	-	-	-	-	-	-	3,855,000.00
				-	-	-	-	-	-	-	-	4,650,475.00
RIFAC 2009B G. O. Wells Fargo 555-867961	Member Fees	Interest	June 1	-	-	-	-	-	-	-	-	256,534.40
		Interest	Dec 1	-	-	-	-	-	-	-	-	256,534.40
		Principal	Dec 1	-	-	-	-	-	-	-	-	2,010,000.00
				-	-	-	-	-	-	-	-	2,523,068.80
Special Assessments 2009B G. O. Wells Fargo 405-616316	Debt Service	Interest	June 1	-	-	-	-	-	-	-	-	20,268.76
		Interest	Dec 1	-	-	-	-	-	-	-	-	20,268.76
		Principal	Dec 1	-	-	-	-	-	-	-	-	315,000.00
				-	-	-	-	-	-	-	-	355,537.52
11th St Land 2009B G. O. Wells Fargo 405-312801	TIF	Interest	June 1	-	-	-	-	-	-	-	-	-
		Interest	Dec 1	-	-	-	-	-	-	-	-	-
		Principal	Dec 1	-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
Total 2009B GO		Interest	June 1	-	-	-	-	-	-	-	-	276,803.16
		Interest	Dec 1	-	-	-	-	-	-	-	-	276,803.16
		Principal	Dec 1	-	-	-	-	-	-	-	-	2,325,000.00
				-	-	-	-	-	-	-	-	2,878,606.32
Columbia Park 2009CG. O. Wells Fargo 405-312801	TIF	Interest	June 1	-	-	-	-	-	-	-	-	443,670.00
		Interest	Dec 1	-	-	-	-	-	-	-	-	443,670.00
		Principal	Dec 1	-	-	-	-	-	-	-	-	1,440,000.00
				-	-	-	-	-	-	-	-	2,327,340.00
Total 2009C GO		Interest	June 1	-	-	-	-	-	-	-	-	443,670.00
		Interest	Dec 1	-	-	-	-	-	-	-	-	443,670.00
		Principal	Dec 1	-	-	-	-	-	-	-	-	1,440,000.00
				-	-	-	-	-	-	-	-	2,327,340.00
Street Garage 2010A BAB Wells Fargo 506-618041	Sewer	Interest	June 1	18,133.78	9,163.34	-	-	-	-	-	-	1,048,833.30
		Interest	Dec 1	18,133.78	9,163.34	-	-	-	-	-	-	1,048,833.30
		Principal	Dec 1	326,197.50	333,307.30	-	-	-	-	-	-	4,493,202.50
				382,465.05	351,634.19	-	-	-	-	-	-	6,290,869.10
Water 2010A BAB Wells Fargo 501-618041	Water	Interest	June 1	7,716.23	3,899.16	-	-	-	-	-	-	446,296.14
		Interest	Dec 1	7,716.23	3,899.16	-	-	-	-	-	-	446,296.14
		Principal	Dec 1	136,802.50	141,692.50	-	-	-	-	-	-	1,811,797.50
				154,234.95	149,490.81	-	-	-	-	-	-	2,804,389.78
Total 2010A BAB		Interest	June 1	25,850.00	13,062.50	-	-	-	-	-	-	1,495,129.44
		Interest	Dec 1	25,850.00	13,062.50	-	-	-	-	-	-	1,495,129.44
		Principal	Dec 1	469,000.00	475,000.00	-	-	-	-	-	-	8,405,000.00
				816,700.00	901,125.00	-	-	-	-	-	-	9,395,258.88
Aquatic Center 2010 G. O. Refunding Wells Fargo 555-618551	Gaming	Interest	June 1	-	-	-	-	-	-	-	-	9,150.00
		Interest	Dec 1	-	-	-	-	-	-	-	-	9,150.00
		Principal	Dec 1	-	-	-	-	-	-	-	-	320,000.00
				-	-	-	-	-	-	-	-	338,300.00

**Debt Service Schedule
At 12/31/2014**

Table 12

Issue Description	Funding Source	Principal Interest	Payment Date	CYE	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Water	Water	Interest	June 1		20,000.00	18,500.00	11,100.00	5,475.00	-	-	-	-	-	-	-	-	-	-	-
2010 G. O. Refunding		Interest	Dec 1		20,000.00	18,500.00	11,100.00	5,475.00	-	-	-	-	-	-	-	-	-	-	-
Wells Fargo		Principal	Dec 1		350,000.00	360,000.00	375,000.00	385,000.00	-	-	-	-	-	-	-	-	-	-	-
501-618041		Total			390,000.00	398,500.00	386,100.00	390,475.00	-	-	-	-	-	-	-	-	-	-	-
Total 2010 G.O. Refunding		Interest	June 1		24,275.00	19,725.00	12,750.00	5,475.00	-	-	-	-	-	-	-	-	-	-	-
		Interest	Dec 1		24,275.00	19,725.00	12,750.00	5,475.00	-	-	-	-	-	-	-	-	-	-	-
		Principal	Dec 1		455,000.00	465,000.00	480,000.00	395,000.00	-	-	-	-	-	-	-	-	-	-	-
		Total			503,550.00	504,450.00	510,500.00	395,950.00	-	-	-	-	-	-	-	-	-	-	-
Special Assessments	Debt	Interest	June 1		9,975.00	9,075.00	7,650.00	6,225.00	4,725.00	3,225.00	1,650.00	-	-	-	-	-	-	-	-
2010 G. O.	Service	Interest	Dec 1		9,975.00	9,075.00	7,650.00	6,225.00	4,725.00	3,225.00	1,650.00	-	-	-	-	-	-	-	-
Wells Fargo		Principal	Dec 1		90,000.00	95,000.00	95,000.00	100,000.00	100,000.00	105,000.00	110,000.00	-	-	-	-	-	-	-	-
405-616316		Total			109,950.00	113,150.00	110,300.00	112,450.00	109,450.00	111,450.00	113,300.00	-	-	-	-	-	-	-	-
Total 2010 G.O.		Interest	June 1		9,975.00	9,075.00	7,650.00	6,225.00	4,725.00	3,225.00	1,650.00	-	-	-	-	-	-	-	-
		Interest	Dec 1		9,975.00	9,075.00	7,650.00	6,225.00	4,725.00	3,225.00	1,650.00	-	-	-	-	-	-	-	-
		Principal	Dec 1		90,000.00	95,000.00	95,000.00	100,000.00	100,000.00	105,000.00	110,000.00	-	-	-	-	-	-	-	-
		Total			109,950.00	113,150.00	110,300.00	112,450.00	109,450.00	111,450.00	113,300.00	-	-	-	-	-	-	-	-
Wastewater	Sewer	Interest	June 15		11,650.00	9,625.00	7,600.00	5,425.00	2,712.50	-	-	-	-	-	-	-	-	-	-
2003 G. O.	Charges	Interest	Dec 15		11,650.00	9,625.00	7,600.00	5,425.00	2,712.50	-	-	-	-	-	-	-	-	-	-
Bank of New York		Principal	Dec 15		135,000.00	135,000.00	145,000.00	155,000.00	155,000.00	-	-	-	-	-	-	-	-	-	-
506-618041		Total			156,300.00	154,250.00	160,200.00	165,850.00	160,425.00	-	-	-	-	-	-	-	-	-	-
Special Assessments	Debt	Interest	June 15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2003 G. O.	Service	Interest	Dec 15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank of New York		Principal	Dec 15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
405-616316		Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 2011A Refunding		Interest	June 15		11,650.00	9,625.00	7,600.00	5,425.00	2,712.50	-	-	-	-	-	-	-	-	-	-
		Interest	Dec 15		11,650.00	9,625.00	7,600.00	5,425.00	2,712.50	-	-	-	-	-	-	-	-	-	-
		Principal	Dec 15		135,000.00	135,000.00	145,000.00	155,000.00	155,000.00	-	-	-	-	-	-	-	-	-	-
		Total			156,300.00	154,250.00	160,200.00	165,850.00	160,425.00	-	-	-	-	-	-	-	-	-	-
Special Assessments	Debt	Interest	June 15		8,075.00	7,250.00	6,425.00	5,600.00	4,550.00	3,500.00	2,362.50	1,225.00	-	-	-	-	-	-	-
2011 G. O.	Service	Interest	Dec 15		8,075.00	7,250.00	6,425.00	5,600.00	4,550.00	3,500.00	2,362.50	1,225.00	-	-	-	-	-	-	-
Bank of New York		Principal	Dec 15		55,000.00	55,000.00	65,000.00	60,000.00	60,000.00	65,000.00	65,000.00	70,000.00	-	-	-	-	-	-	-
405-616316		Total			71,150.00	69,500.00	77,850.00	71,200.00	69,100.00	72,000.00	69,725.00	72,450.00	-	-	-	-	-	-	-
Total 2011 Special Assessments		Interest	June 15		8,075.00	7,250.00	6,425.00	5,600.00	4,550.00	3,500.00	2,362.50	1,225.00	-	-	-	-	-	-	-
		Interest	Dec 15		8,075.00	7,250.00	6,425.00	5,600.00	4,550.00	3,500.00	2,362.50	1,225.00	-	-	-	-	-	-	-
		Principal	Dec 15		55,000.00	55,000.00	65,000.00	60,000.00	60,000.00	65,000.00	65,000.00	70,000.00	-	-	-	-	-	-	-
		Total			71,150.00	69,500.00	77,850.00	71,200.00	69,100.00	72,000.00	69,725.00	72,450.00	-	-	-	-	-	-	-
Sanist Marina	Marina	Interest	June 15		7,450.00	7,100.00	6,700.00	6,300.00	5,900.00	5,500.00	5,100.00	4,700.00	4,165.63	3,631.25	3,096.88	2,662.50	2,200.00	1,375.00	687.50
2010 & 2011 Refunding		Interest	Dec 15		7,450.00	7,100.00	6,700.00	6,300.00	5,900.00	5,500.00	5,100.00	4,700.00	4,165.63	3,631.25	3,096.88	2,662.50	2,200.00	1,375.00	687.50
GO Bonds 2012		Principal	Dec 15		35,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	45,000.00	45,000.00	45,000.00	45,000.00	50,000.00	50,000.00	50,000.00	
541-617041		Total			49,900.00	54,200.00	53,400.00	52,600.00	51,800.00	51,000.00	50,200.00	54,400.00	53,331.25	52,262.50	51,193.75	50,125.00	54,000.00	52,750.00	51,375.00
Special Assessments	Debt	Interest	June 15		5,953.13	5,353.13	4,753.13	4,153.13	3,553.13	2,903.13	2,253.13	1,603.13	831.25	-	-	-	-	-	-
GO Bonds 2012	Service	Interest	Dec 15		5,953.13	5,353.13	4,753.13	4,153.13	3,553.13	2,903.13	2,253.13	1,603.13	831.25	-	-	-	-	-	-
405-616316		Principal	Dec 15		60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	65,000.00	65,000.00	70,000.00	-	-	-	-	-	-	
		Total			71,956.26	70,706.26	69,506.26	68,306.26	72,106.26	70,906.26	69,256.26	71,656.26	-	-	-	-	-	-	
Ridgewood Park Road	Gaming	Interest	June 15		17,840.63	17,240.63	16,590.63	15,940.63	15,290.63	14,640.63	13,940.63	13,240.63	12,408.38	11,518.75	10,626.13	9,737.50	8,737.50	7,737.50	6,687.50
GO Bonds 2012		Interest	Dec 15		17,840.63	17,240.63	16,590.63	15,940.63	15,290.63	14,640.63	13,940.63	13,240.63	12,408.38	11,518.75	10,626.13	9,737.50	8,737.50	7,737.50	6,687.50
405-612801		Principal	Dec 15		60,000.00	65,000.00	65,000.00	65,000.00	65,000.00	70,000.00	70,000.00	70,000.00	75,000.00	75,000.00	80,000.00	80,000.00	85,000.00	85,000.00	
		Total			95,681.26	99,481.26	98,181.26	96,881.26	95,581.26	94,281.26	92,881.26	91,481.26	89,831.26	88,031.26	86,231.26	84,431.26	82,631.26	80,831.26	
2004 Refunding	Water	Interest	June 15		2,137.50	3,850.00	2,850.00	1,900.00	950.00	-	-	-	-	-	-	-	-	-	-
GO Bonds 2012		Interest	Dec 15		2,137.50	3,850.00	2,850.00	1,900.00	950.00	-	-	-	-	-	-	-	-	-	-
501-618041		Principal	Dec 15		90,000.00	100,000.00	85,000.00	95,000.00	95,000.00	-	-	-	-	-	-	-	-	-	-
		Total			94,275.00	107,700.00	100,700.00	98,800.00	96,900.00	-	-	-	-	-	-	-	-	-	-
2004 Refunding	Debt	Interest	June 15		4,512.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GO Bonds 2012	Service	Interest	Dec 15		4,512.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-
405-616316		Principal	Dec 15		190,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total			199,025.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 2012A		Interest	June 15		37,893.76	33,543.76	30,893.76	28,293.76	25,693.76	23,043.76	21,293.76	19,543.76	17,406.26	15,150.00	13,725.00	12,300.00	10,737.50	9,112.50	7,256.25
		Interest	Dec 15		37,893.76	33,543.76	30,893.76	28,293.76	25,693.76	23,043.76	21,293.76	19,543.76	17,406.26	15,150.00	13,725.00	12,300.00	10,737.50	9,112.50	7,256.25
		Principal	Dec 15		435,000.00	265,000.00	260,000.00	290,000.00	285,000.00	175,000.00	175,000.00	180,000.00	190,000.00	190,000.00	120,000.00	120,000.00	130,000.00	135,000.00	
		Total			610,787.52	332,087.52	321,787.52	316,587.52	316,387.52	221,087.52	217,587.52	219,087.52	224,812.52	190,300.00	147,450.00	148,000.00	151,475.00	153,225.00	
Police Station	Gaming	Interest	June 1		158,480.71	169,909.38	164,884.38	159,784.38	154,459.38	148,984.38	143,369.38	137,584.38	131,659.38	125,459.38	114,959.38	106,159.38	96,959.38	87,359.38	77,359.38
GO Bonds 2013A		Interest																	

**Debt Service Schedule
At 12/31/2014**

Issue Description	Funding Source	Principal Interest	Payment Date	CYE	2029	2030	2031	2032	2033	2034	2035	Total
Water	Water	Interest	June 1	-	-	-	-	-	-	-	-	53,075.00
2010 G. O. Refunding Wells Fargo 501-618041		Interest	Dec 1	-	-	-	-	-	-	-	-	53,075.00
		Principal	Dec 1	-	-	-	-	-	-	-	-	1,450,000.00
		Total		-	-	-	-	-	-	-	-	1,556,150.00
Total 2010B G.O. Refunding		Interest	June 1	-	-	-	-	-	-	-	-	62,225.00
		Interest	Dec 1	-	-	-	-	-	-	-	-	62,225.00
		Principal	Dec 1	-	-	-	-	-	-	-	-	1,770,000.00
		Total		-	-	-	-	-	-	-	-	1,894,450.00
Special Assessments 2010 G. O. Wells Fargo 405-616316	Debt Service	Interest	June 1	-	-	-	-	-	-	-	-	42,525.00
		Interest	Dec 1	-	-	-	-	-	-	-	-	42,525.00
		Principal	Dec 1	-	-	-	-	-	-	-	-	695,000.00
		Total		-	-	-	-	-	-	-	-	780,050.00
Total 2010B G.O.		Interest	June 1	-	-	-	-	-	-	-	-	42,525.00
		Interest	Dec 1	-	-	-	-	-	-	-	-	42,525.00
		Principal	Dec 1	-	-	-	-	-	-	-	-	695,000.00
		Total		-	-	-	-	-	-	-	-	780,050.00
Wastewater 2003 G. O. Bank of New York 506-618041	Sewer Charges	Interest	June 15	-	-	-	-	-	-	-	-	37,012.50
		Interest	Dec 15	-	-	-	-	-	-	-	-	37,012.50
		Principal	Dec 15	-	-	-	-	-	-	-	-	725,000.00
		Total		-	-	-	-	-	-	-	-	799,025.00
Special Assessments 2003 G. O. Bank of New York 405-616316	Debt Service	Interest	June 15	-	-	-	-	-	-	-	-	-
		Interest	Dec 15	-	-	-	-	-	-	-	-	-
		Principal	Dec 15	-	-	-	-	-	-	-	-	-
		Total		-	-	-	-	-	-	-	-	-
Total 2011A Refunding		Interest	June 15	-	-	-	-	-	-	-	-	37,012.50
		Interest	Dec 15	-	-	-	-	-	-	-	-	37,012.50
		Principal	Dec 15	-	-	-	-	-	-	-	-	725,000.00
		Total		-	-	-	-	-	-	-	-	799,025.00
Special Assessments 2011 G. O. Bank of New York 405-616316	Debt Service	Interest	June 15	-	-	-	-	-	-	-	-	38,987.50
		Interest	Dec 15	-	-	-	-	-	-	-	-	38,987.50
		Principal	Dec 15	-	-	-	-	-	-	-	-	485,000.00
		Total		-	-	-	-	-	-	-	-	562,975.00
Total 2011 Special Assessments		Interest	June 15	-	-	-	-	-	-	-	-	38,987.50
		Interest	Dec 15	-	-	-	-	-	-	-	-	38,987.50
		Principal	Dec 15	-	-	-	-	-	-	-	-	485,000.00
		Total		-	-	-	-	-	-	-	-	562,975.00
Sunost Marina 2010 & 2011 refunding GO Bonds 2012 541-617041	Marina	Interest	June 15	-	-	-	-	-	-	-	-	66,268.76
		Interest	Dec 15	-	-	-	-	-	-	-	-	66,268.76
		Principal	Dec 15	-	-	-	-	-	-	-	-	650,000.00
		Total		-	-	-	-	-	-	-	-	782,537.52
Special Assessments GO Bonds 2012 405-616316	Debt Service	Interest	June 15	-	-	-	-	-	-	-	-	31,356.29
		Interest	Dec 15	-	-	-	-	-	-	-	-	31,356.29
		Principal	Dec 15	-	-	-	-	-	-	-	-	670,000.00
		Total		-	-	-	-	-	-	-	-	632,712.58
Ridgewood Road Park GO Bonds 2012 405-312801	Gaming	Interest	June 15	5,400.00	4,125.00	2,775.00	1,425.00	-	-	-	-	205,787.55
		Interest	Dec 15	5,400.00	4,125.00	2,775.00	1,425.00	-	-	-	-	205,787.55
		Principal	Dec 15	85,000.00	90,000.00	90,000.00	95,000.00	-	-	-	-	1,445,000.00
		Total		95,800.00	98,250.00	95,550.00	97,850.00	-	-	-	-	1,856,575.10
2004 Refunding GO Bonds 2012 501-618041	Water	Interest	June 15	-	-	-	-	-	-	-	-	11,687.50
		Interest	Dec 15	-	-	-	-	-	-	-	-	11,687.50
		Principal	Dec 15	-	-	-	-	-	-	-	-	475,000.00
		Total		-	-	-	-	-	-	-	-	498,375.00
2004 Refunding GO Bonds 2012 405-616316	Debt Service	Interest	June 15	-	-	-	-	-	-	-	-	4,512.50
		Interest	Dec 15	-	-	-	-	-	-	-	-	4,512.50
		Principal	Dec 15	-	-	-	-	-	-	-	-	190,000.00
		Total		-	-	-	-	-	-	-	-	199,025.00
Total 2012A		Interest	June 15	5,400.00	4,125.00	2,775.00	1,425.00	-	-	-	-	319,612.60
		Interest	Dec 15	5,400.00	4,125.00	2,775.00	1,425.00	-	-	-	-	319,612.60
		Principal	Dec 15	85,000.00	90,000.00	90,000.00	95,000.00	-	-	-	-	3,330,000.00
		Total		95,800.00	98,250.00	95,550.00	97,850.00	-	-	-	-	3,969,225.20
Police Station GO Bonds 2013A 405-411041	Gaming	Interest	June 1	66,309.38	54,834.38	42,584.38	29,421.88	15,200.00	-	-	-	2,183,712.05
		Interest	Dec 1	66,309.38	54,834.38	42,584.38	29,421.88	15,200.00	-	-	-	2,200,240.72
		Principal	Dec 1	540,000.00	560,000.00	585,000.00	615,000.00	640,000.00	-	-	-	9,065,000.00
		Total		672,618.76	669,668.76	670,168.76	673,843.76	670,400.00	-	-	-	13,448,952.77
Special Assessments GO Bonds 2013A 23rd Ave Reconstruct 405-616316	Debt Service	Interest	June 1	-	-	-	-	-	-	-	-	53,322.64
		Interest	Dec 1	-	-	-	-	-	-	-	-	54,175.00
		Principal	Dec 1	-	-	-	-	-	-	-	-	560,000.00
		Total		-	-	-	-	-	-	-	-	667,497.64
		Interest	June 1	66,309.38	54,834.38	42,584.38	29,421.88	15,200.00	-	-	-	2,237,034.69
		Interest	Dec 1	66,309.38	54,834.38	42,584.38	29,421.88	15,200.00	-	-	-	2,254,415.72
		Principal	Dec 1	540,000.00	560,000.00	585,000.00	615,000.00	640,000.00	-	-	-	9,625,000.00
		Total		672,618.76	669,668.76	670,168.76	673,843.76	670,400.00	-	-	-	14,116,450.41
Jumer's Crossing GO Bonds 2013B 405-312801	Gaming	Interest	June 1	-	-	-	-	-	-	-	-	87,868.17
		Interest	Dec 1	-	-	-	-	-	-	-	-	89,054.39
		Principal	Dec 1	-	-	-	-	-	-	-	-	1,000,000.00
		Total		-	-	-	-	-	-	-	-	1,176,922.56
		Interest	June 1	-	-	-	-	-	-	-	-	87,868.17
		Interest	Dec 1	-	-	-	-	-	-	-	-	89,054.39
		Principal	Dec 1	-	-	-	-	-	-	-	-	1,000,000.00
		Total		-	-	-	-	-	-	-	-	1,176,922.56
(ESTIMATED) Police Station GO Bonds 2014A	Gaming	Interest	June 1	74,790.50	64,362.50	53,184.50	41,132.25	28,254.75	14,532.00	-	-	2,032,433.01
		Interest	Dec 1	74,790.50	64,362.50	53,184.50	41,132.25	28,254.75	14,532.00	-	-	2,044,246.25
		Principal	Dec 1	440,000.00	460,000.00	485,000.00	510,000.00	535,000.00	560,000.00	-	-	7,730,000.00
		Total		589,581.00	588,725.00	591,369.00	592,264.50	591,509.50	589,064.00	-	-	11,806,679.26
Special Assessments GO Bonds 2014A 9th Street Resurfacing	Debt Service	Interest	June 1	-	-	-	-	-	-	-	-	134,289.60
		Interest	Dec 1	-	-	-	-	-	-	-	-	135,862.50
		Principal	Dec 1	-	-	-	-	-	-	-	-	1,500,000.00
		Total		-	-	-	-	-	-	-	-	1,770,152.10
Special Assessments GO Bonds 2014A 23rd Street Reconstruct	Debt Service	Interest	June 1	-	-	-	-	-	-	-	-	69,182.46
		Interest	Dec 1	-	-	-	-	-	-	-	-	70,001.00
		Principal	Dec 1	-	-	-	-	-	-	-	-	770,000.00
		Total		-	-	-	-	-	-	-	-	909,183.46
Total 2014A (Estimated)		Interest	June 1	74,790.50	64,362.50	53,184.50	41,132.25	28,254.75	14,532.00	-	-	2,235,915.07
		Interest	Dec 1	74,790.50	64,362.50	53,184.50	41,132.25	28,254.75	14,532.00	-	-	2,250,109.75
		Principal	Dec 1	440,000.00	460,000.00	485,000.00	510,000.00	535,000.00	560,000.00	-	-	10,000,000.00
		Total		589,581.00	588,725.00	591,369.00	592,264.50	591,509.50	589,064.00	-	-	14,486,024.82
(ESTIMATED) Walnut Project GO Bonds 2014B	P-Tax & Sales Tax	Interest	June 1	162,339.00	139,284.00	114,716.25	88,516.50	60,807.00	31,244.50	-	-	4,434,460.88
		Interest	Dec 1	162,339.00	139,284.00	114,716.25	88,516.50	60,807.00	31,244.50	-	-	4,460,322.50
		Principal	Dec 1	870,000.00	915,000.00	965,000.00	1,015,000.00	1,075,000.00	1,130,000.00	-	-	15,000,000.00
		Total		1,194,678.00	1,193,568.00	1,194,432.50	1,192,033.00	1,196,614.00	1,192,489.00	-	-	23,894,783.38
Total 2014B (Estimated)		Interest	June 1	162,339.00	139,284.00	114,716.25	88,516.50	60,807.00	31,244.50	-	-	4,434,460.88
		Interest	Dec 1	162,339.00	139,284.00	114,716.25	88,516.50	60,807.00	31,244.50	-	-	4,460,322.50
		Principal	Dec 1	870,000.00	915,000.00	965,000.00	1,015,000.00	1,075,000.00	1,130,000.00	-	-	15,000,000.00
		Total		1,194,678.00	1,193,568.00	1,194,432.50	1,192					

Debt Service Schedule
At 12/31/2014

Table 12

Issue Description	Funding Source	Principal Interest	Payment Date	CYE	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
					-	-	26,106.42	26,067.50	25,731.50	25,337.50	24,869.50	24,319.50	23,891.50	27,997.50	27,050.00	26,047.50	-	-	-
Total 2015A (Estimated)	Interest		June 1		-	-	60,866.90	64,927.75	63,709.75	62,281.50	60,526.50	58,464.00	56,030.50	53,254.50	50,127.75	46,619.00	42,848.00	39,898.25	36,599.50
	Interest		Dec 1		-	-	66,000.25	64,927.75	63,709.75	62,281.50	60,526.50	58,464.00	56,030.50	53,254.50	50,127.75	46,619.00	42,848.00	39,898.25	36,599.50
	Principal		Dec 1		-	-	150,000.00	145,000.00	145,000.00	150,000.00	150,000.00	155,000.00	160,000.00	165,000.00	175,000.00	180,000.00	135,000.00	145,000.00	150,000.00
					-	-	276,867.15	274,855.50	272,419.50	274,563.00	271,053.00	271,928.00	272,061.00	271,509.00	275,255.50	273,238.00	220,696.00	224,796.50	223,199.00
Total GO Debt Service	Interest				758,030.27	1,200,505.30	1,238,753.84	1,177,399.02	1,109,264.11	1,039,966.70	966,627.90	892,324.98	812,908.47	750,781.89	685,172.90	619,249.01	559,223.51	496,419.13	434,338.63
	Interest				776,597.52	1,240,561.80	1,244,687.19	1,177,399.02	1,109,264.11	1,039,966.70	966,627.90	892,324.98	812,908.47	750,781.89	685,172.90	619,249.01	559,223.51	496,419.13	434,338.63
	Principal				3,752,626.67	4,886,656.67	4,946,656.67	4,791,656.67	4,531,656.67	4,406,656.67	4,251,656.67	4,231,656.67	3,201,656.62	3,200,000.00	3,138,000.00	2,745,000.00	2,810,000.00	2,850,000.00	2,785,000.00
					5,281,294.46	7,127,733.57	7,431,307.69	7,136,464.71	6,750,194.89	6,486,600.06	6,194,922.47	6,076,316.63	4,827,465.56	4,701,563.78	4,505,345.80	3,983,498.02	3,928,447.02	3,672,838.26	3,653,677.26

**Debt Service Schedule
At 12/31/2014**

Issue Description	Funding Source	Principal Interest	Payment Date	CYE	2029	2030	2031	2032	2033	2034	2035	Total
					-	-	-	-	-	-	-	257,216.42
Total 2015A (Estimated)		Interest	June 1		33,059.50	29,285.25	25,168.50	20,825.00	16,127.00	11,092.00	5,712.00	837,423.15
		Interest	Dec 1		33,059.50	29,285.25	25,168.50	20,825.00	16,127.00	11,092.00	5,712.00	842,556.50
		Principal	Dec 1		155,000.00	165,000.00	170,000.00	180,000.00	190,000.00	200,000.00	210,000.00	3,275,000.00
					<u>221,119.00</u>	<u>223,570.50</u>	<u>220,337.00</u>	<u>221,650.00</u>	<u>222,254.00</u>	<u>222,184.00</u>	<u>221,424.00</u>	<u>4,954,978.65</u>
Total GO Debt Service		Interest			367,748.38	304,953.63	238,428.63	181,320.63	120,388.75	56,866.50	5,712.00	14,017,387.17
		Interest			367,748.38	304,953.63	238,428.63	181,320.63	120,388.75	56,866.50	5,712.00	14,081,144.07
		Principal			2,555,000.00	2,665,000.00	2,295,000.00	2,415,000.00	2,440,000.00	1,896,000.00	210,000.00	70,659,999.98
					<u>3,290,496.76</u>	<u>3,274,907.26</u>	<u>2,771,857.26</u>	<u>2,777,641.26</u>	<u>2,680,777.50</u>	<u>2,003,737.00</u>	<u>221,424.00</u>	<u>95,758,531.22</u>

Revenue and Expense by Fund Type

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	Component Unit
Revenue:								
Property taxes	6,898,498	6,933,088	223,245	-	1,752,887	-	-	-
State and local taxes	13,002,195	5,114,252	-	-	-	-	-	-
Business license & permits	273,449	-	-	-	-	4,475	-	-
Non-business license & permits	494,395	-	-	-	705	-	-	-
Government grants	35,381	4,299,722	-	750,000	1,082,250	63,000	-	328,196
Charges for services	3,998,700	266,408	-	35,000	13,989,887	225,109	-	-
Program fees	750	-	-	-	295,935	-	-	9,574
Concessions	-	-	-	-	463,525	-	-	-
Rents and royalties	37,586	109,800	-	-	720,823	-	-	-
Employer contribution	-	-	-	-	-	3,400,155	4,606,319	-
Employee contribution	-	-	-	-	-	881,960	650,965	-
Retiree contribution	-	-	-	-	-	311,946	-	-
Engineering	-	-	-	-	-	1,100,000	-	-
Equipment maintenance	-	-	-	-	-	3,053,797	-	-
Hydroplant	-	-	-	-	-	167,320	-	-
Transfers	4,816,938	1,156,239	7,404,173	2,435,156	537,097	240,100	-	120,909
Investments and loans	18,699	23,983	1,974	-	536,383	13,303	912,121	269
Contributions and donations	8,375	101,375	-	-	15,175	-	-	47,444
Reimbursements	100	-	-	-	-	-	-	-
Sale of fixed assets	4,250	4,500,000	-	-	-	1,030	-	-
Proceeds from LT liabilities	6,150	-	10,500,000	11,200,000	17,452,097	-	-	-
Other	30,880	113	-	-	215,167	62,600	-	-
Revenue CY2014	29,626,346	22,504,980	18,129,392	14,420,156	37,061,931	9,524,795	6,169,405	506,392
Revenue FY 13-14	36,438,308	25,259,141	17,571,153	4,389,250	48,352,925	12,817,141	6,156,078	601,307
Revenue FY 12-13	35,195,579	23,492,770	2,045,208	4,760,240	43,245,906	13,405,882	8,833,162	402,352
Revenue FY 11-12	34,451,823	21,281,474	2,045,558	5,414,240	40,045,618	13,046,898	8,454,436	502,378
Revenue FY 10-11	33,226,293	22,439,047	2,041,030	5,991,275	29,529,511	10,789,292	6,171,589	997,806
Revenue FY 09-10	31,707,406	19,377,754	1,378,303	8,116,559	24,218,633	11,070,640	5,868,578	468,741
Revenue FY 08-09	30,560,181	16,457,278	883,541	13,172,567	22,499,942	12,013,955	7,246,801	535,830
Revenue FY 07-08	30,204,080	16,637,559	747,588	6,434,480	18,733,083	9,096,654	7,259,701	451,042
Revenue FY 06-07	27,709,361	17,703,137	1,036,256	3,326,000	22,980,817	9,144,725	5,133,811	343,508
Difference from FY 13-14	(6,811,962)	(2,754,161)	558,239	10,030,906	(11,290,994)	(3,292,346)	13,327	(94,915)
Percent change from FY 13-14	-18.7%	-10.9%	3.2%	228.5%	-23.4%	-25.7%	0.2%	-15.8%
Expense:								
Personnel	19,576,395	2,189,455	-	-	5,488,448	1,685,276	5,615,872	368,133
Supplies	973,369	221,052	-	-	2,013,542	1,128,940	-	30,031
Services	6,766,118	1,019,278	18,835	3,615,000	4,323,455	5,672,537	60,425	30,783
Other	155,692	2,654,609	-	9,099	144,318	22,315	11,500	19,404
Programs	50,000	2,678,126	-	-	824,562	-	-	-
Capital	102,500	2,733,457	-	9,825,901	17,083,750	901,788	-	-
Debt	-	-	18,138,978	-	3,986,695	171,997	-	-
Transfers	442,401	13,657,968	-	837,000	1,394,680	352,244	-	26,319
Depreciation/Contingency/Other	1,559,871	403,095	-	930,156	1,726,104	484,670	-	-
Expense CY2014	29,626,346	25,557,040	18,157,813	15,217,156	36,985,554	10,419,767	5,687,797	474,670
Expense FY 13-14	36,438,308	29,576,358	17,767,578	9,001,963	50,430,155	12,157,876	7,311,954	601,307
Expense FY 12-13	35,195,579	25,102,145	2,248,705	6,148,271	44,091,886	13,609,542	7,139,276	446,094
Expense FY 11-12	34,422,750	23,388,842	2,335,533	7,039,044	41,945,591	13,165,277	6,549,445	487,439
Expense FY 10-11	33,167,503	28,305,915	2,153,154	12,567,302	33,065,111	11,694,725	6,299,218	606,942
Expense FY 09-10	31,707,406	19,206,622	1,325,424	9,335,143	27,767,495	10,038,806	6,917,089	431,208
Expense FY 08-09	30,560,181	19,812,680	848,771	4,525,208	24,726,540	12,032,771	5,100,300	438,698
Expense FY 07-08	30,204,080	19,107,893	868,486	7,929,644	23,479,244	9,499,320	5,107,950	363,197
Expense FY 06-07	27,558,406	17,873,349	1,248,545	4,442,790	20,925,832	9,081,887	4,614,227	355,092
Difference from FY 13-14	(6,811,962)	(4,019,318)	390,235	6,215,193	(13,444,601)	(1,738,109)	(1,624,157)	(126,637)
Percent change from FY 13-14	-18.7%	-14.2%	18.1%	49.5%	-40.7%	-14.9%	-25.8%	-20.9%
Cash flow 2013/14:								
Revenue less expense	-	(3,052,060)	(28,421)	(797,000)	76,377	(894,972)	481,608	31,722
Add back depreciation	-	-	-	-	1,531,104	438,420	-	-
Budgeted cash flow	-	(3,052,060)	(28,421)	(797,000)	1,607,481	(456,552)	481,608	31,722
Income (loss) 2013/14:								
Revenue less expense	-	(3,052,060)	(28,421)	(797,000)	76,377	(894,972)	481,608	31,722
Loan repayments received	-	-	-	-	435,000	-	-	-
Loans issued	-	-	-	-	719,450	-	-	-
Capital outlay	-	-	-	-	17,083,750	901,788	-	-
Debt principal	-	-	-	-	2,718,239	116,667	-	-
Budgeted income (loss)	-	(3,052,060)	(28,421)	(797,000)	20,162,816	123,483	481,608	31,722

Table 13

Total CY 2014	Total FY 13-14	Total FY 12-13	Total FY 11-12	Total FY 10-11	Total FY 09-10	Total FY 08-09	Total FY 07-08	Total FY 06-07
15,807,718	16,161,297	16,822,534	16,561,977	16,107,780	13,806,920	13,125,764	12,424,549	11,997,569
18,116,447	23,704,415	23,375,870	22,800,330	21,623,336	22,742,599	20,627,326	21,537,375	20,808,446
277,924	431,550	423,530	372,810	358,210	356,335	324,000	311,510	326,335
495,100	671,500	557,150	471,650	470,950	494,545	444,500	442,700	442,900
6,558,549	6,210,350	7,964,301	8,117,128	9,464,921	4,405,504	4,031,939	7,611,076	5,688,362
18,515,104	24,946,766	24,487,174	23,686,743	22,558,069	21,071,639	19,321,369	18,361,297	17,188,200
306,259	389,525	393,642	445,135	392,740	375,435	341,670	333,699	307,959
463,525	506,799	461,952	471,990	447,034	443,668	434,628	437,978	429,734
868,209	943,161	825,830	801,120	811,677	796,330	835,273	862,041	783,134
8,006,474	9,271,359	8,822,831	8,619,738	7,959,115	7,262,809	6,432,272	6,110,871	5,963,645
1,532,925	2,207,444	2,170,095	2,105,136	1,992,374	1,888,100	1,753,756	1,724,379	1,691,111
311,946	755,463	966,563	813,674	736,482	740,298	705,725	648,986	673,963
1,100,000	1,293,270	1,339,470	1,286,001	1,107,938	1,186,588	1,170,865	1,109,750	1,061,000
3,053,797	3,854,398	3,690,404	3,678,449	3,389,565	3,563,880	3,034,087	2,862,055	2,688,039
167,320	240,798	233,501	228,766	277,239	257,445	115,786	-	-
16,710,612	17,087,259	13,228,869	13,270,338	11,172,716	8,507,072	8,130,467	8,821,422	8,487,689
1,506,732	1,373,615	4,425,516	4,017,423	2,242,698	3,315,816	5,322,109	5,320,826	2,944,868
172,369	450,200	223,618	1,078,665	1,942,100	1,369,268	582,960	509,315	190,652
100	150	74	65	84	100	300	300	708
4,505,280	4,504,030	3,000	8,550	-	2,450	-	-	-
39,158,247	36,411,525	20,715,524	16,252,027	7,972,000	9,440,000	16,559,000	3,037	5,653,000
308,760	170,429	249,651	154,710	158,815	179,813	76,299	131,021	50,301
137,943,397	151,585,303	131,381,099	125,242,425	111,185,843	102,206,614	103,370,095	89,564,187	87,377,615
151,585,303								
131,381,099								
125,242,425								
111,185,843								
102,206,614								
103,370,095								
89,564,187								
87,377,615								
(13,641,906)								
-9.0%								
34,923,579	44,010,476	42,441,078	41,274,294	40,525,904	40,083,343	36,720,879	35,268,691	33,908,641
4,366,934	5,328,417	5,167,418	4,956,980	4,603,121	5,165,061	4,675,903	4,549,184	4,409,730
21,506,431	25,389,504	24,737,369	24,303,266	25,304,306	19,686,795	23,460,472	21,555,139	17,874,455
3,016,937	4,860,189	1,900,875	1,852,023	1,970,382	1,866,327	1,654,346	1,823,608	1,697,285
3,552,688	4,915,225	4,794,055	5,973,828	6,931,012	4,770,073	5,256,214	5,769,704	4,601,989
30,647,396	33,522,650	31,330,819	27,933,390	27,694,315	19,000,289	11,588,565	12,337,151	8,629,841
22,297,670	22,467,201	5,330,338	5,108,701	4,960,033	3,395,562	2,438,138	2,549,792	2,830,456
16,710,612	17,087,259	13,228,869	13,115,882	11,172,716	8,507,072	8,125,509	8,821,422	8,487,689
5,103,896	5,704,578	5,050,677	4,815,557	4,698,081	4,254,671	4,125,123	3,885,123	3,660,042
142,126,143	163,285,499	133,981,498	129,333,921	127,859,870	106,729,193	98,045,149	96,559,814	86,100,128
163,285,499								
133,981,498								
129,333,921								
127,859,870								
106,729,193								
98,045,149								
96,559,814								
86,100,128								
(21,159,356)								
-16.5%								
(4,182,746)								
1,969,524								
(2,213,222)								
(4,182,746)								
435,000								
719,450								
17,985,538								
2,834,906								
16,922,148								

Employees by Department
(includes full time, part time, & seasonal employees)

Table 14

	Budget FY 09-10	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	Budget CY 2014	Var
Mayor & Council	8	8	8	8	8	8	0
City Clerk	2	2	2	1	1	1	0
General Administration	2	2	2	3	3	3	0
Administrative Services	11	11	11	11	0	0	0
Personnel	4	4	4	4	0	0	0
Information Technology	7	7	7	7	0	0	0
Human Resources	0	0	0	0	4	4	0
Finance	11	11	11	10	10	11	1
Administration	2	2	2	1	1	1	0
Customer Service	4	4	4	4	4	5	1
Accounting	5	5	5	5	5	5	0
Information Technology	0	0	0	0	7	7	0
Community/Economic Development	22	23	22	20	20	21	1
Administration	1	1	1	1	1	2	1
Economic Dev	2	2	2	1	2	1	-1
Planning/Redev	9	9	9	8	7	8	1
Inspection	10	11	10	10	10	10	0
ML King Center	5	22	22	14	36	36	0
Full Time	5	5	5	5	7	7	0
Part Time	0	17	17	9	29	29	0
Police	112	112	110	110	111	111	0
Administration	3	4	4	4	4	4	0
Operations	59	58	56	56	57	59	2
Investigations	23	23	24	24	24	22	-2
Staff Support	27	27	26	26	26	26	0
Fire	61	61	60	59	59	59	0
Administration	3	3	3	3	3	3	0
Emergency/Disaster	13	13	14	14	15	15	0
Fire Prevention	1	1	1	1	1	1	0
Ambulance	44	44	42	41	40	40	0

Employees by Department
(includes full time, part time, & seasonal employees)

Table 14

	Budget FY 09-10	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	Budget CY 2014	Var
Public Works	121	118	117	117	115	113	-2
Administration	34	33	33	45	45	45	0
Municipal Services	28	27	33	23	23	21	-2
Utilities Operation	26	25	21	21	21	21	0
Equipment Maintenance	16	16	16	13	12	12	0
Engineering	17	17	14	15	14	14	0
Parks & Recreation	258	221	252	249	231	224	-7
Full Time	31	31	25	27	27	27	0
Part Time	63	53	59	53	53	55	2
Seasonal	164	137	168	169	151	142	-9
City Total	613	591	617	602	605	598	-7
Library	43	43	43	44	44	44	0
Grand Total	656	634	660	646	649	642	-7

Full Time Equivalent by Cost Center

Table 15

	Budget FY 09-10	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	Budget CY 2014	Variance
Mayor and Council	8.00	8.00	8.00	8.00	8.00	8.00	-
City Clerk	1.50	1.40	1.45	1.00	1.00	1.00	-
General Administration	2.00	2.00	2.00	3.00	3.00	3.00	-
Administrative Services							
Administration	3.00	3.00	3.10	3.40	-	-	-
Personnel Services	1.00	1.00	0.70	0.40	-	-	-
Insurance	1.00	1.00	1.60	1.60	-	-	-
IT Services	6.00	6.00	5.35	5.35	-	-	-
GIS	-	-	0.25	0.25	-	-	-
	11.00	11.00	11.00	11.00	-	-	-
Human Resources							
Administration	-	-	-	-	2.20	2.20	-
HR Services	-	-	-	-	0.40	0.40	-
Insurance	-	-	-	-	1.40	1.40	-
	-	-	-	-	4.00	4.00	-
Finance							
Administration	1.00	1.25	1.25	1.00	1.00	1.00	-
Customer Service	4.00	4.00	4.00	4.00	4.00	4.31	0.31
Accounting	5.00	5.00	5.00	5.00	5.00	5.00	-
	10.00	10.25	10.25	10.00	10.00	10.31	0.31
Information Technology							
Administration	-	-	-	-	2.00	2.00	-
Services	-	-	-	-	4.80	4.50	(0.30)
GIS	-	-	-	-	0.20	0.50	0.30
	-	-	-	-	7.00	7.00	-
Community/Economic Development							
Administration	0.50	0.50	0.50	0.50	0.75	0.86	0.11
Economic Development	2.80	2.80	2.70	1.88	2.50	3.23	0.73
Planning/Zoning/Historic Preservation	6.26	6.52	6.62	5.72	4.85	3.77	(1.08)
Neighborhood Redevelopment	1.90	1.90	1.90	1.90	1.90	2.25	0.35
Inspection	5.85	5.85	4.85	4.95	4.92	6.07	1.15
Rental Inspection	4.15	5.15	5.15	5.05	5.08	4.05	(1.03)
	21.46	22.72	21.72	20.00	20.00	20.23	0.23
Martin Luther King Jr. Center							
Administration	1.15	1.15	2.00	2.20	3.75	3.05	(0.70)
Sponsored Programs	3.85	6.68	9.58	7.56	10.27	11.62	1.35
	5.00	7.83	11.58	9.76	14.02	14.67	0.65
Police							
Administration	3.00	4.00	4.00	4.00	4.00	4.00	-
Patrol	58.48	56.00	56.00	56.00	57.00	58.35	1.35
Community Services	3.45	3.45	2.45	2.45	2.45	2.45	-
Auxiliary Police	0.17	-	-	-	-	-	-
Resource Services	2.53	2.53	2.53	2.53	2.53	2.53	-
Communications	13.16	13.16	13.16	13.16	13.16	13.16	-
Technical Services	2.38	2.38	2.38	2.38	2.38	2.38	-
Records	5.48	5.48	5.48	5.48	5.48	5.48	-
Major Crime	10.40	10.40	10.10	10.20	10.20	9.90	(0.30)
Narcotics/Vice	5.40	7.30	7.30	7.30	7.30	5.30	(2.00)
Juvenile	7.55	7.30	6.60	6.50	6.50	6.50	-
	112.00	112.00	110.00	110.00	111.00	110.05	(0.95)

Full Time Equivalent by Cost Center

Table 15

	Budget FY 09-10	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	Budget CY 2014	Variance
Fire							
Administration	9.16	9.16	8.98	8.94	8.94	8.94	-
Emergency/Disaster Services	21.28	21.28	20.65	20.52	20.52	20.52	-
Fire Prevention	7.16	7.16	6.98	6.94	6.94	6.94	-
Ambulance	23.40	23.40	22.74	22.60	22.60	22.60	-
	<u>61.00</u>	<u>61.00</u>	<u>59.35</u>	<u>59.00</u>	<u>59.00</u>	<u>59.00</u>	<u>-</u>
Public Works							
Administration	20.65	19.98	21.11	20.46	20.50	19.74	(0.76)
Street Maintenance & Repair	8.22	7.57	7.69	8.32	8.32	8.88	0.56
Snow & Ice Control	0.68	0.64	0.64	0.64	0.64	0.34	(0.30)
Refuse Collection	8.02	8.02	8.02	8.02	8.02	8.09	0.07
Levee/ROW Maintenance	6.52	6.01	5.92	5.92	5.92	6.66	0.74
Water Distribution	14.28	14.28	13.68	13.75	13.75	12.78	(0.97)
Wastewater Collection	2.87	2.87	3.67	3.02	2.97	2.85	(0.12)
Motor Vehicle Parking	1.53	1.53	1.38	1.88	1.88	1.88	-
Water Treatment	11.08	10.98	10.68	10.63	10.28	10.27	(0.01)
Wastewater Treatment	9.68	9.08	9.68	9.68	9.68	9.52	(0.16)
Equipment Replacement	-	-	-	-	-	-	-
Fleet Services	9.15	9.15	9.15	9.15	9.15	10.00	0.85
Electrical Maintenance	2.45	2.45	2.55	3.00	2.00	2.00	-
Engineering Services	10.98	10.55	10.28	10.62	10.28	9.91	(0.37)
Building Maintenance	1.95	2.10	2.00	1.70	1.70	1.28	(0.42)
Sunset Marina	1.24	1.24	1.24	1.24	1.24	1.84	0.60
Hydroelectric Plant	0.30	0.15	0.15	-	-	0.05	0.05
Stormwater	7.13	7.13	5.95	5.75	5.95	5.06	(0.89)
	<u>116.73</u>	<u>113.73</u>	<u>113.79</u>	<u>113.78</u>	<u>112.28</u>	<u>111.15</u>	<u>(1.13)</u>
Parks & Recreation							
Administration	3.50	2.25	2.20	2.45	2.45	2.50	0.05
Park Maintenance	18.02	15.17	16.08	14.77	14.73	16.64	1.91
Recreation Programs	15.88	11.23	14.02	12.17	9.59	11.27	1.68
Highland Springs Golf	14.41	14.18	13.98	14.12	14.10	16.90	2.80
Saukie Golf	10.28	9.66	9.64	8.73	8.74	10.87	2.13
Golf Pro Shop	0.26	0.14	0.14	0.14	0.14	0.19	0.05
Whitewater Junction	8.57	7.09	7.09	7.09	7.06	9.37	2.31
RI Fitness Center	15.80	17.01	15.66	14.92	16.28	18.10	1.82
Riverfront Park	-	1.77	2.17	2.27	2.31	2.38	0.07
	<u>86.72</u>	<u>78.50</u>	<u>80.98</u>	<u>76.66</u>	<u>75.40</u>	<u>88.22</u>	<u>12.82</u>
Library							
Administration	2.00	2.00	1.91	2.00	2.00	4.00	2.00
Main Library	22.36	22.36	21.28	21.98	21.80	20.17	(1.63)
30/31 Library	4.00	4.00	3.82	4.00	4.00	4.00	-
Southwest Library	3.25	3.25	3.10	3.25	3.25	3.25	-
	<u>31.61</u>	<u>31.61</u>	<u>30.11</u>	<u>31.23</u>	<u>31.05</u>	<u>31.42</u>	<u>0.37</u>
Total	<u>467.02</u>	<u>460.04</u>	<u>460.23</u>	<u>453.43</u>	<u>455.75</u>	<u>468.05</u>	<u>12.30</u>



ROCK ISLAND
ILLINOIS

General Community Information

Table 16

Census Data:

<u>Population</u>	<u>1980 Census</u>	<u>1990 Census</u>	<u>2000 Census</u>	<u>2010 Census</u>	<u>% Change 2000 - 2010</u>
City of Moline, Illinois	46,278	43,202	43,768	43,483	-0.65%
City of East Moline, Illinois	20,907	20,147	20,333	21,302	4.77%
City of Rock Island, Illinois	46,928	40,552	39,684	39,018	-1.68%
Rock Island County, Illinois	166,759	148,723	149,374	147,546	-1.22%
City of Bettendorf, Iowa	27,381	28,132	31,275	33,217	6.21%
City of Davenport, Iowa	103,243	95,333	98,359	99,685	1.35%
Scott County, Iowa	160,022	150,979	158,668	165,224	4.13%

City of Rock Island, Illinois

<u>Age-Group Distributions</u>	<u>1980 Census</u>	<u>1990 Census</u>	<u>2000 Census</u>	<u>2010 Census</u>	<u>% Change 2000 - 2010</u>
Under 5 years	3,690	2,860	2,554	2,613	2.31%
5 to 19 years	11,109	8,837	8,369	7,658	-8.50%
20 to 24 years	5,058	3,378	3,413	3,417	0.12%
25 to 44 years	11,150	11,028	10,190	9,252	-9.21%
45 to 54 years	4,453	3,626	5,282	5,263	-0.36%
55 to 59 years	2,661	1,788	1,834	2,635	43.68%
60 to 64 years	2,362	2,005	1,572	2,147	36.58%
65 to 74 years	3,838	3,738	3,011	2,827	-6.11%
75 years and over	2,715	3,292	3,459	3,206	-7.31%
Median age	29.7	34.3	36.4	37.0	1.65%

General Community Information

Table 16

General Information:

Population (current)	38,920
Average Winter Temperature	24.80 F
Average Summer Temperature	73.20 F
Average Annual Rainfall	38.04 In
Average Annual Snowfall	35.00 In

Municipal Services:

Type of Local Government	Council / Mayor / City Manager
Municipal Zoning	Yes
Comprehensive City Plan	Yes - revised 1986
County Zoning	Yes
Subdivision Ordinance w/ Design Standards	Yes
Home Rule	Yes
Public Library in City	Yes
Enhanced 911 system	Yes
Rescue Squad	Yes
Fire Insurance Class:	
In City	4
Outside City	9
Fire Department Personnel	58
Police Department Personnel	83 (sworn)

Commercial Services:

General Waste Disposal	Yes
Special Waste Disposal	Yes
Radio Stations	21
Television Channels	5
Cable	Yes
Newspapers:	
Daily	2
Weekly	2
Machine Shops	3
Tool & Die	2
Banks	10
Bank Assets	\$370,209,130,000

General Community Information

Table 16

Additional Economic Amenities:

Competitive Communities Initiative	No
Foreign Trade Zone	Yes
Enterprise Zone	Yes
Tax Increment Financing District	Yes

Transportation - Motor Carrier:

Highways Serving Community:	
Federal	1
State	3
Interstates Serving Community	I-280
Motor Freight Terminals	15
Local Carriers	3
Interstate Carriers	43
Intrastate Carriers	27
Package Delivery Service	Yes
Commercial Bus Service	Yes

Transportation - Air:

Nearest Commercial Airport	Quad City International Airport
Commercial Airlines	4
Flights Per Day	25
Nearest Public Airport	Quad City International Airport
Type of Surface	Concrete
Longest Runway	10,000 Ft
Runway Lighted	Yes
Fuel Available	Yes
Charter Service Available	Yes
Private Storage Available	Yes
Private Maintenance Available	Yes

Transportation - Water:

City Adjoins Navigable Waterway	Yes
Name of Waterway(s)	Mississippi & Rock River
Public Barge	Yes
Private Barge	Yes
Channel Depth	12 Feet
Length of Season	10 Months
Public Dock	Yes

General Community Information

Table 16

Transportation - Railroad:

Railroad:

Burlington Northern-Santa Fe	Daily Switching
Iowa Interstate	Daily Switching
Piggyback Service	Yes
Container Service	Yes

Utilities - Water:

Water Supplier	City of Rock Island
Water Source	Mississippi River
Storage Capacity	10,850,000 Gallons/Day
Treatment Capacity	12,000,000 Gallons/Day
Average Daily Demand	5,861,000 Gallons/Day
Peak Daily Demand	8,000,000 Gallons/Day
Excess Capacity	4,000,000 Gallons/Day

Utilities - Waste Water Treatment:

Type of Sewage Treatment Plant	Tertiary
Treatment Capacity	17,500,000 Gallons/Day
Present Load	16,220,000 Gallons/Day
Excess Capacity	1,280,000 Gallons/Day

Utilities - Natural Gas / Electricity / Telecommunications:

Gas Supplier	Mid-American Energy Co.
Electric Supplier	Mid-American Energy Co.
Local Telephone Supplier(s)	SBC, McLeod
Digital Switching	Yes
Fiber Optics	Yes
Long Distance Carrier(s)	AT&T

Health Facilities in Community:

Number of Hospitals	1
Number of Beds	338
Clinic	Yes
Doctors	47
Dentists	13
Emergency Medical Treatment Local	Yes

General Community Information

Table 16

Education Facilities in Community:

Elementary Schools	9
Elementary Enrollment	3,551
Junior High Schools	2
Junior High Enrollment	950
High Schools	2
High School Enrollment	1,674
Trade & Technical	0
Community College	0
Four Year College	1
Four Year College Enrollment	2,532
University	0
Latest ACT Composite Score	17.8

Community Facilities Available Within 10 Miles:

Civic Centers / Arena	1
Motels/Hotels	47
Number of Hotel/Motel Rooms	5,090
Restaurants	492
Public Golf Courses	1,500
Capacity of Largest Banquet Room	26
Public Tennis Courts	37
Public Access to Lake/River	Yes
Protestant Churches	122
Catholic Churches	15
Jewish Synagogues	1
Country Clubs	7
Health Clubs	48
Public Swimming Pools	10

Major Employers in Community:

Rock Island Arsenal	8,500
John Deere & Company	6,300
Trinity Regional Health System	2,900
US Army Corps of Engineers	900
Augustana College	570
Jumer's Casino	470
Modern Woodmen of Rock Island	450
Thoms-Proestler Company	390

General Community Information

Table 16

<u>Principal Property Taxpayers</u>		2012	Percent
<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>of City</u>
Rock Island Boatworks Inc.	Casino/Hotel/Restaurant	21,956,462	4.82%
Modern Woodmen of America	Insurance (Home Office)	8,293,405	1.82%
Thoms-Proester Co.	Wholesale Food Distributor	4,631,691	1.02%
Mid-American Energy Co.	Gas and Electricity Utility	5,070,135	1.11%
Friendship Manor	Residential Life Care Facility	3,036,840	0.67%
First Equity Management	Grocery Store	2,564,295	0.56%
ATI Products / John Deere	Manufacturing	2,333,405	0.51%
Illinois Housing Development Authority	Affordable Housing for Seniors	2,050,339	0.45%
LRC Developers	Manufacturing	1,971,337	0.43%
Eye Surgeons Associates	Eye Clinic	1,617,271	0.35%
Total		\$53,525,180	11.75%

Notes:

1. Valuation as of January 1, 2012, for taxes collected in 2013.
2. Total City assessed valuation equals \$455,622,692

GENERAL INFORMATION ABOUT THE CITY OF ROCK ISLAND

The City of Rock Island is located in northwestern Illinois, situated between the Mississippi and Rock Rivers approximately 175 miles west of Chicago and 175 miles east of Des Moines. Along with the communities of Moline and East Moline, Illinois, and Davenport and Bettendorf, Iowa, the City of Rock Island is part of the Davenport - Rock Island - Moline Metropolitan Statistical Area (MSA) commonly referred to as the Quad Cities. Rock Island is also the county seat of Rock Island County.

Demographics

The City of Rock Island saw its population peak in 1960 with 51,863 residents. In 2010, Rock Island's population was 39,018 in a region of 379,690. Over the past decades the City and the Quad Cities area in general has seen its population decline, particularly during the period between 1980 and 2000. Rock Island was not insulated from this trend and ultimately lost 17 percentage of its population during that period. Similar population losses occurred in Milan and, less dramatically, Moline and Davenport. Despite this trend, the 2010 Census demonstrates that the tides may be turning for the Quad Cities with population stabilizing in the region; the population of the MSA increased by 5.7 percent between 2000 and 2010.

	1980	1990	2000	2010	% Change 1980-2010	% Change 2000-2010
City of Rock Island	47,036	40,552	39,684	39,018	-17.0%	-1.7%
City of Moline	45,709	43,202	43,768	43,483	-4.9%	-0.7%
City of East Moline	20,907	20,147	20,333	21,302	1.9%	4.8%
Village of Milan	6,264	5,831	5,348	5,099	-18.6%	-4.7%
City of Bettendorf	27,381	28,132	31,275	33,217	21.3%	6.2%
City of Davenport	103,264	95,333	98,359	99,685	-3.5%	1.3%
Rock Island County, IL	165,968	148,723	149,374	147,546	-11.1%	-1.2%
Scott County, IA	160,022	150,979	158,668	165,224	3.3%	4.1%
MSA*	383,740	350,862	359,062	379,690	-1.1%	5.7%

Source: U.S. Census Bureau.

*Davenport-Moline-Rock Island Metropolitan Statistical Area (MSA)

History of the Area

Before the arrival of European settlers to what is now the City of Rock Island, the land was inhabited by Native Americans, including Sauk and Meskwaki (or sometimes labeled Fox) tribes. European settlers began to arrive in the early 1800s. The original city plat was filed on July 10, 1835 with 600 inhabitants. The new 62 acre city originally was named Stephenson—but was renamed Rock Island in 1841. Rock Island benefitted from its location at the center of 1,200 miles of navigable waterways. The City later prospered following the introduction of the railroad and the first railroad bridge to traverse the Mississippi in 1856. This integral rail crossing resulted in the industrialization of Rock Island. Lumber, pottery, and railroad supplies were the predominant industries in addition to a strong agricultural economy.

Rock Island Arsenal

The Rock Island Arsenal is the largest employer in Rock Island and the Quad Cities as a whole. Located on a 946 acre island in the Mississippi River, the Arsenal Industrial Complex occupies approximately 867 acres. The balance of the island contains the Veterans Administration with a U.S. National Cemetery, a Confederate Cemetery, and the headquarters of the Rock Island District Corps of Engineers. Arsenal Island draws both workers and tourists locally and from around the world.

The Arsenal is the largest government-owned weapons manufacturing arsenal in the United States. The Arsenal provides manufacturing, logistics, and base support services for the Armed Forces. The Arsenal also partners with non-military entities to advance manufacturing technologies in the private sector. Tenant organizations located on the Arsenal employ approximately 6,600 employees. Some of the major tenant organizations are the headquarters of the U.S. Army Sustainment Command and U.S. Army Joint Munitions Command, the U.S. Army TACOM Life Cycle Management Command-Rock Island, the U.S. Army Civilian Human Resource Agency-North Central Region, and U.S. Army Armament Research Development and Engineering Center.

ECONOMIC, HOUSING, AND COMMUNITY GROWTH

The Rock Island City Council has identified community and economic development as a top priority and has supported a number of initiatives directed at creating and retaining jobs in the community, expanding the City's tax base and promoting Rock Island as a place to work, live, and play.

Economic Activity Downtown

The downtown area, known regionally as "The District", has become a destination for some 100,000 people who attend one of ten major events and weekly music presentations throughout the year. The success of The District in attracting visitors and new residents to the downtown has fostered the establishment of over 30 restaurants, bars, art galleries and entertainment outlets generating significant private investment. Retail art establishments such as the Art Place, The ARTery, and the Quad City Arts offer unique venues for experiencing and purchasing art. Dphilms, a commercial video production business, maintains state of the art video production facilities. Services for District patrons and residents have expanded too with the opening of nationally known eating establishments like Subway and Bennigan's complementing more unique local restaurants like LeFigaro, Erwan, Quad City Pancake House, Huckleberry's, Mama Compton's and Atlante.

Aside from arts and entertainment, downtown Rock Island continues to benefit from the home office operations of five major insurance companies: Modern Woodman of America, Royal Neighbors of America, Illinois Casualty, Bitco, and the Cleveland Agency. Several new businesses have also opened in the downtown in last year including: Zola Gallery; Rumors Lounge and Night Club; The Smoking Dog Pub; Mad Roots Juicery; Palms Massage, Skincare & Wellness Therapies; Purple Tree Chiropractic; Radiant Health Imaging; and QC Colon Hydrotherapy & Holistic Studio. In addition to new business establishments, MetroLINK completed construction of an indoor Transfer Station on 2nd Avenue in January 2014. The station connects transit users to locations throughout the Quad Cities as well as the Moline Multi-Modal Station, which will eventually serve passenger rail to and from Chicago.

In addition to private investment in The District and downtown, the City of Rock Island has contributed to projects designed to improve the quality of life for residents and downtown employees. The Landing, a transient boat dock located at Schwiebert Riverfront Park, celebrated its grand opening in May 2014. The dock will support recreational boat users but will also provide an alternative means of transportation to reconnect residents and visitors to the Mississippi River and downtown amenities. The City also assisted with the establishment of a Children's Garden at the Quad City Botanical Center. This \$1.2 million project consists of river basin and delta features and an entry plaza. In addition, the City continues to offer incentives for façade improvements. The City Council recently approved \$200,000 in TIF funding for exterior renovations to Circa '21 Dinner Playhouse and The Speakeasy. This project will improve the appearance of the 1800 block of 3rd Avenue.

Housing Activity Downtown

Creating new housing opportunities in the downtown has been a major focus of investment in recent years. Rock Island GROWTH has been instrumental in redeveloping structures for downtown housing which has expanded the resident population. These efforts are advancing the goal of creating a downtown mixed-use neighborhood with office, retail, and recreational amenities integrated with quality public transportation. While GROWTH has led the way, several private developers have followed suit to convert the upper floors of commercial buildings into living space. Downtown housing successes include:

- Renaissance, Goldman, and Bowlby Lofts, renovated in 2001. These were the first loft developments in the downtown with 54 mixed-income apartments and first floor commercial space.
- Clipper Condos, completed in 2004, with 9 condominium units and first floor commercial represents the first new owner-occupied construction in the downtown in over 50 years.
- Sala Apartments was completed in 2005 with 33 affordable rental units. This development received the Richard Driehaus Foundation award for Outstanding Rehabilitation; the Sala building is listed on the National Register of Historic Places.
- Voss Brothers Lofts was completed in 2006; a former a vacant warehouse transformed into 35 rental apartments.
- DuMarche' Market on Third, completed in 2009, offers 6 live-work artist studios and retail shops.
- McKesson building was renovated in 2009 as a mixed-use, sustainable development. McKesson was the first building in the Illinois Quad Cities to have a 10,000 square foot environmentally friendly "green" roof.
- Jackson Square, the former Illinois Oil Co. building, was redeveloped in 2011. The project features 30 rental units with nine different floor plans of one, two, and three bedroom units.
- Goldman Family Block redevelopment project was completed in 2013. This was the final piece of a \$12 million public/private investment for 1700 block on 2nd Avenue.

In addition, the following coming attractions are planned for the near future or are currently under construction in downtown Rock Island:

- The Locks, a 36-unit mixed-income apartment building, is being new construction developed by Rock Island GROWTH. The Locks is being developed as a transit-oriented development to support downtown's need for market driven, live-work housing. This project supports the Federal Transit Administration's Livable Communities Initiative, an effort that strengthens the link between transit and communities. The project and is expected to be completed before the end of 2014.
- The 137-year old historic Star Block building is slated for rehabilitation to create 8 live-work units and approximately 1,600 square feet of commercial space. Accessible, affordable units targeted towards veterans will be created on the ground floor at the rear of the building. Plans are in the works for the remainder of the Star Block building.
- Plans have been developed to renovate and redevelop the historic VanDerGinst (Best) office building into the Riverview Lofts. The project, slated for completion in late 2014, will create 44 market-rate loft apartments and 5 first floor commercial spaces.

Building on the momentum of these successful projects, the City anticipates an increase in private investment and a continuation of the downtown renaissance. In addition, in the summer of 2014, the City will initiate a planning process to create a Downtown Revitalization Plan. This effort will result in a planning document that articulates achievable actions to guide and catalyze further investment in the downtown.

Economic and Housing Activity in Greater Rock Island

The City of Rock Island continues to make progress with new developments within the city limits. In the past year, FedEx has chosen Rock Island for a new 189,000 square foot distribution facility in the City's southwest industrial area. The facility is expected to be completed by the end of 2014. Several other companies in the southwest industrial area have added jobs and one is adding a physical expansion. The trend of industrial growth by all reports will continue for the next few years as they economy grows.

The City has aggressively undertaken the redevelopment of Watchtower Plaza on 11th Street. This old tired shopping center was in need of a major redevelopment. To undertake the project, the City acquired the shopping center and a number of adjacent parcels and is working with a major retailer (Wal-Mart) to build a new facility. Currently, all companies have agreements to relocate out of Watchtower Plaza to new locations. This action has directly led to the development of Blackhawk Commons at the corner of Black Hawk Road and 11th Street. Blackhawk Commons is home to two former Watchtower Plaza tenants, Black Hawk College and State Farm Insurance; both will be joined by the new corporate headquarters of Missman Incorporated. Hill & Valley will be moving to the former Quad City Industrial Center (QCIC) building (i.e. former Farmall facility). The move will allow Hill & Valley to add jobs and continue to expand their business. Demolition of the Watchtower Plaza site (all but the section occupied by Hill & Valley) will

be completed by September 2014; final demolition will occur shortly after Hill & Valley moves to its new location.

The City's business incentive programs continue to play an important role in supporting new and existing businesses in Rock Island. Over the past fiscal year, the Commercial/Industrial Revolving Loan Fund program (CIRLF) approved four loans totaling \$271,000. These program dollars partnered with \$548,450 in private funds for a total investment of \$818,450. Approved loans supported the expansion of Panther Uniforms, Ecogistics, Milan Surplus, and Neises Chiropractic. A total of 14 jobs will be created and 13 jobs will be retained as a result of these projects. A celebration event for the CIRLF program's 30th year was held on May 7, 2014. Ten of the 261 loans approved over the past 30 years were featured during an event held at Skellington Manor. The program featured remarks by Ray Willis, Director of Community Planning & Development from the regional U.S. Department of Housing & Urban Development (HUD) office based in Chicago. Over the past 30 years CIRLF has approved 261 loans, created/retained 4,300 jobs, approved \$12,540,391 in program funds, and partnered with \$86,966,141 in private funds – totaling \$99,506,532 invested in the City of Rock Island.

Over the past fiscal year, 42 applications were processed through the city's Façade Improvement Program (FIP). A total of \$362,273 in rebates was granted supporting \$873,587 in private investments. Of the 42 projects, 21 received a "green rebate" based on an energy efficient improvement made to the property.

The City's state certified Enterprise Zone program also had a busy year. A total of 98 contractors involved with 22 projects from across the city (commercial and residential) applied for certificates to receive sales tax exemption on building materials.

Continuing the redevelopment of the New/Old Chicago Neighborhood, three new homes were constructed on 10th Street which joined five homes built in 2012. The Rock Island Housing Authority continues the redevelopment of Manor Homes. MetroLINK completed a new bus operations and maintenance facility at QCIC. Rock Island Barge terminal completed a new fertilizer trans load and storage facility. Additionally, Augustana College in the past year has completed several projects including new home field football stadium, Old Main, and library/student union.

The City completed a first every city wide comprehensive plan in 2014. The plan is an advisory document outlining long-term community goals and objectives. The plan will be used by City staff and officials when evaluating development proposals, making policy decisions, and setting annual budgets. The plan not keeps the general public informed of broad community goals but also demonstrates the city's intentions for land use and economic development to the development community.

From a growth standpoint, the City continues to move steadily forward, avoiding the major development peaks and valleys experienced in other areas of the country. Modest, steady and sustainable growth has allowed the City to maintain high service levels at very reasonable costs.

MUNICIPAL SERVICES

City Management

The City of Rock Island is organized under the Council-Manager form of government, with legislative authority vested in a City Council made up of a Mayor and seven members. Council members are elected from wards with staggered four-year terms. The City became a home rule unit with the adoption of the 1970 Illinois Constitution. As such, the City has no tax rate or debt limits, nor is it required to conduct a referendum to authorize the issuance of debt or to increase property taxes.

The City has unified its administrative functions through the appointment of a City Manager (the position was created by action of the City Council on July 1, 1952), who is responsible for the day-to-day operations of the City and its full-time employees.

City Hall is home to City Council Chambers, the Office of the Mayor, Office of City Manager, Finance Department, Administrative Services Department, Human Resources, Code Enforcement, Building Inspection, and Community and Economic Development Department.

Public Safety

The Police Department is divided into three divisions: Field Operations, Criminal Investigations, and Administrative Technical Services Bureau. The City has had an enhanced 911 system since 1990. The City's Police Department, with 84 sworn police officers, is housed at City Hall. A space analysis of the existing Police Department was conducted in 2010. At that time it was determined that the current 22,000 square foot facility was not adequate to serve the needs of the citizens of Rock Island. After a thorough analysis of several locations for a new police facility, a site was selected between 5th and 7th Avenues and 12th and 13th Streets. Construction on the new station began in 2014 and is slated for completion in late 2015.

The Fire Department currently has four fire stations housing the department's 59 full-time personnel, including paramedics, a pre-hospital registered nurse, and emergency medical technicians. The Department also operates two advanced life support ambulances staffed by two paramedics.

The City negotiates with the following bargaining units: Fraternal Order of Police (FOP), Police Command, International Association of Firefighters (IAFF), United Auto Workers (UAW), and American Federation of State, Municipal Employees (AFSME). The City considers its employee relations to be good.

Public Works

The Public Works Department is responsible for the operation, maintenance, and construction of the public infrastructure of the city and the provision of basic municipal services such as refuse and yard waste collection and snow removal. The Public Works Administration building houses Public Works Administration, Engineering, and Fleet. The Utilities Maintenance Building houses the City's streets and utilities maintenance workers. The Municipal Services Building (Streets Garage) houses the City's storage garage, Streets Division, and Levee workers. This building, constructed in 2011, was built to LEED certification standards, including geothermal heating and cooling, native landscaping, and a rain garden.

The City's source of water is the Mississippi River. The municipal water system consists of over 220 miles of water mains, 10.9 million gallon of storage, and a 16 million gallon per day (MGD) water plant, with average consumption of 5.3 MGD and peak consumption of 7.9 MGD. Sewage collection and treatment are also City responsibilities. The City operates two sewage treatment plants with 17.5 MGD design capacity and 8.7 MGD average load.

Rock Island maintains 250 miles of wastewater collection mains, 7,000 storm inlets and sewer manholes, four waste water pumping stations, two sanitary sewer overflow facilities, and two wastewater treatment plants. A new wastewater treatment facility is currently under construction which will increase the capacity from 16 million gallons per day to 106 million gallons per day. Completion of the new plant is anticipated in the spring of 2014.

Public Library

The Rock Island Library is the oldest public library in Illinois, serving citizens with a collection of community centers, outreach efforts, and online opportunities that provide resources to enhance personal achievement and stimulate the imagination. Physical library locations include a Main Library in the downtown area and two neighborhood branch libraries serving the east and southwest residents. The library also has an online presence for all at www.rockislandlibrary.org. The library collection includes print and electronic materials featuring downloadable e-books and magazines, and streaming music and movies. The library's tagline, "Begin Here," encourages everyone to achieve their educational goals and entertainment needs by using its wide array of services and resources.

Parks and Recreation

The City provides all park and recreational services (there is no separate municipal corporation providing park district services). The City operates 26 parks on 850 acres, including two 18-hole golf courses. Other major facilities include a marina with 485 slips on the Mississippi River and an aquatic center. A portion of the proceeds of the Series 2001 Bonds (\$1,325,000) together with \$2,900,000 of locally raised funds was used to fund a Family Aquatic Center that replaced a pool built in 1956. The \$4.2 million facility includes a tube flume slide, a body flume slide and two drop slides. The main pool has a zero depth entry with spray toys in the shallow area and four 25-meter lap lanes. The facility is placed in such a way as to take advantage of the hillside for the slides and visibility of the community. Joint reciprocity agreements with the public school system and a parochial high school serve to expand the facilities for the City's recreational programs.

On September 10, 1990 the former Rock Island Family YMCA building with its indoor running track and swimming pool became the Rock Island Park and Recreation department Fitness and Activity Center (RIFAC). Since 1990, the City has twice renovated the facility, which currently consists of an indoor pool, gymnasium, fitness-cardiac room, weight room, three racquetball courts and five classroom areas. The first expansion of RIFAC included expanded locker room space, new cardiac and weight room area, expanded running track and basement storage area. The second expansion added the whirlpool, additional gymnasium, aerobic fitness room, and administrative office space that enabled the Park and Recreation Department to close a separate administrative building, and decrease administrative staff.

On July 3, 2010 the City opened Schwiebert Riverfront Park located on the Mississippi River in the Downtown area. The park has a spray pad fountain, stage, and new in 2014, a day time dock for 21 boats. This enables boaters to use the river to access the downtown restaurants and entertainment venues. The park is host to concerts, weddings, special events and daily visitation by 100's of people each day in the summer months.

The Park and Recreation Department also operates a sports complex that includes four athletic fields and four full size soccer fields that hosts leagues for youth and adults. The City's parks are supplemented by 2,292 acres owned by the Rock Island County Forest Preserve District. The district operates five preserves, including the 228-acre Niabi Zoological Preserve.

Martin Luther King, Jr. Community Center

The Martin Luther King, Jr. Community Center, located at 630 Martin Luther King Drive, opened in 1975 as a multipurpose center to serve social service organizations. The King Center provides multiple services, including after school program, summer day camp, tax return program, facility rental, community and family events, workforce development, computer training, and substance abuse prevention services. The King Center was renovated and expanded in 2011 to enable provision of additional services: after-school programming, job training/workforce development, mentoring, substance abuse prevention, and special events. The project added 6,800 square feet and created a variety of rooms designed to serve over 200 youth per day, a community room with capacity for over 400 people for a variety of uses, a full-service kitchen, and spaces to enhance existing relationships with partner agencies.

Financial Awards and Policies

The City's 1979 Annual Financial Report was awarded the Certificate of Achievement for financial reporting by the Government Finance Officers Association (GFOA) of the United States and Canada. A supplemental Certificate of Achievement was awarded for the City's 1981-1985 and 1987-2012 reports. The significance of the GFOA award is emphasized by their statement: "The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting and its attainment represents a significant accomplishment by a governmental unit and its management." The City's 1987/88 - 2012/13 budget received the Award for Distinguished Budget Presentation awarded by the GFOA. The GFOA notes that "in order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium." Other examples of the City's strong planning and financial

management policies include the recently adopted Comprehensive Plan, the five-year Capital Improvements Program, Statement of Financial Policies, and an Investment Policy.

The City's Statement of Financial Policies was adopted on September 14, 1987 with updates dated December, 1989 and November 1994 by the City Council. The statement, which was formulated by the City of Rock Island Financial Planning Task force (membership included representatives of the local banks, insurance companies, accounting firms and Augustana college), includes policies on borrowing, General Fund cash and fund balance, revenue sources, accounting and financial reporting, reserves for the General Fund and for equipment replacement, the appropriate uses of debt, various other fund balances, etc. The statement also calls for a five-year projection of General Fund operations to be updated annually.

While it is the policy of the City to establish and maintain sufficient cash in its General Fund so a positive cash balance and fund balance is maintained at the end of each fiscal year, it is the City's goal to maintain a positive unrestricted and non-designated balance at a level equal to an amount representing 90 days of budgeted operating expenditures for the following fiscal year. This financial goal was revised in 2005 from 60 days to 90 days and was phased in over a five year period ending in fiscal year 2009. Any General Fund balance in excess of this requirement is transferred to the Capital Improvements Fund at the completion of the annual audit.

DOCUMENT ORGANIZATION

The budget document is organized by fund structure similar to what one would find in the City's Comprehensive Financial Annual Report (CAFR). This is a change from how the budget has been presented in the past and is designed to help the reader have some comparability between the two documents. In addition, this format is how the City's Management Reports are arranged.

The document is arranged within eight tabs. The information within these tabs is as detailed below.

Contents The table of contents is located within this bag. The reader is encouraged to refer to this table of contents to easily find specific information they may be looking for.

Financial Summary – This section of the budget document provides good summary information on the City of Rock Island. The Executive Summary and the Budget Digest, both of which are located within this section are useful tools for developing an overall understanding of the budget and the City's fund structure. Also within this section is a description of the budget process and the Financial Trend Monitoring System (FTMS). The FTMS includes several charts that show economic and financial trends and their effect on the City of Rock Island.

Significant Policies – This section provides various Council established policies. They are Financial policies, Investment Policy, and the City's Purchasing policies.

Department Overview – In the past, this document was arranged by functional area. One benefit of that type of an arrangement is that it gave the reader a better idea of City business by function. This section provides that functionality by explaining departmental business within the City's thirteen departments:

- Mayor and City Council
- City Clerk
- General Administration
- Human Resources Department
- Finance Department
- Information Technology Department
- Community & Economic Development Department
- Martin Luther King Center Department
- Police Department
- Fire Department

- Public Works Department
- Parks & Recreation Department
- Library Department

Within each department, you will see:

- Departmental overview
- Organizational structure
- Staffing changes within this budget
- Program changes within this budget
- Capital Expenditures
- Use of Gaming Funds
- Grants budgeted
- Mission Statement of the Department
- Summary of Accomplishments
- Goals and objectives
- Performance Measures
- Division's overview(s)
- Department staffing
- Total Departmental Expenditures by object and fund

Governmental Funds – The City reports the following as governmental funds.

General Fund

101 - General Fund (major). Also included with General Fund are the following funds. They are tracked separately within the City's General Ledger system for ease in accounting:

- 225 – DUI Fine Law
- 226 – Court Supervision
- 227 – Crime Laboratory
- 271 – Honor Guard Contributions
- 272 – DARE
- 273 – Police Contributions
- 274 – Elderly Service Officer Contributions
- 276 – Rock Island Labor Day Parade
- 278 – Adopt a School
- 279 – Fire Donations

Special Revenue Funds

- 201 – TIF District #1 (major)
- 202 – TIF District #2 (major)
- 203 – TIF District #3 (major)
- 204 – TIF District #4 (major)
- 205 – TIF District #5 (major)
- 206 – TIF District #6 (major)
- 207 – Community & Economic Development
- 208 – TIF District #7 (major)
- 209 – TIF District #8 (major)
- 211 – Martin Luther King Jr. Community Center
- 212 – Martin Luther King Jr. Facility Improvement
- 221 – Motor Fuel Tax
- 222 – Foreign Fire Insurance
- 223 – Riverboat Gaming (major)
- 224 – State Drug Prevention
- 241 – Federal COPS Grant
- 242 – Community Development Block Grant
- 243 – Federal Drug Prevention
- 244 – Neighborhood Stabilization

245 – Schwiebert Park Boat Dock
246 – Ridgewood Business Park
251 – Rock Island Public Library (major)

Capital Improvement Fund

301 – Capital Improvements (major)

Debt Service Fund

405 – Debt Service

Enterprise Funds – The City reports the following as Enterprise Funds.

501 – Water Operation and Maintenance (major)
502 – Water Capital 2010A BAB
506 – Wastewater Operation and Maintenance (major)
507 – Stormwater Operation and Maintenance
541 – Sunset Marina
555 – Park and Recreation (major)
581 – Community Development Block Grant Loan Programs
583 – Community and Economic Development Loans
584 – Commercial and Industrial Revolving Loans (CIRLF)
585 – MPF Endowment Loans
586 – Brownfield Revolving Loan Fund

Internal Service Funds - The City reports the following as Internal Service Funds.

601 – Fleet Services
606 – Engineering
609 – Hydroelectric Plant
621 – Self-Insurance
626 – Employee Health Plan

Fiduciary Funds - The City reports the following as Fiduciary Funds.

701 – Fire Pension
706 – Police Pension
711 – Section 125 Cafeteria Plan

Component Unit Funds – The following funds are reported as Component Units. Also included as a component unit is Fund 950 – Rock Island Public Library Foundation Fund. This fund is not budgeted as part of the City budgets and is not reflected within this document.

901 – Martin Luther King Jr. Activity Fund
906 – Martin Luther King Jr. Drug Prevention
907 – Martin Luther King Jr. Capital Contributions



ROCK ISLAND
ILLINOIS

THE CITY OF ROCK ISLAND,
ILLINOIS
STRATEGIC PLAN 2013-2015
UPDATE

OCTOBER 2013

CENTER FOR GOVERNMENTAL STUDIES
NORTHERN ILLINOIS UNIVERSITY
DEKALB, ILLINOIS 60115



NORTHERN ILLINOIS UNIVERSITY

**Center for
Governmental Studies**

Outreach, Engagement, and Information Technologies



NORTHERN ILLINOIS UNIVERSITY

**Center for
Governmental Studies**

Outreach, Engagement, and Information Technologies

October 21, 2013

RE: 2013-2015 Strategic Plan Update, City of Rock Island

Dear Mayor Pauley,

I am pleased to present this 2013-2015 Strategic Plan Update Report to the City of Rock Island. The plan reflects the organization's on-going commitment to strategic thinking, measurable results, and the delivery of quality services.

The Center for Governmental Studies at Northern Illinois University appreciates the continued opportunity to assist the City. You and the City Council are to be commended for your hard work and dedication.

I also want to thank City Manager Thomas Thomas and his assistant Ben McCready for their support during the process.

Yours truly,

Craig R. Rapp
Senior Associate
President, Craig Rapp, LLC

The findings and conclusions presented in this report are those of the authors/project team alone and do not necessarily reflect the views, opinions, or policies of the officers and/or trustees of Northern Illinois University. For more information, please contact Craig Rapp (312) 242- 1754 or craig.rapp@niu.edu

Executive Summary

On Friday and Saturday, September 13-14, 2013, the Mayor and City Council of Rock Island held a strategic planning retreat. The purpose of the retreat was to update the 2013-2015 Strategic Plan adopted in November 2012.

The group made adjustments to the plan- removing items that had been accomplished, updating ongoing projects, and adding items that reflect new realities.

The Strategic Initiatives approved for 2014-2015 are:

1. Infrastructure

- a. Adopt an annual edition of the 5 year CIP
- b. Evaluate long-term utility rates that allow continued implementation of utility replacement/rehabilitation plans- 2014
- c. Complete street condition inventory and evaluate bonding to accelerate street improvement program- 10/2014
- d. Complete Building and Facility inventory- 8/2014
- e. Long-term control plan - 2018
- f. Manage Police facility project to completion -in 2015
- g. Policy review – sidewalk program- 2014
- h. Policy review- alley maintenance program- 2014

2. Financial Stability

- a. Integrate a review of strategic initiatives into on-going compliance with Council's Fiscal Policy of a balanced budget in the Gen Fund- 2014
- b. Develop incentive program for cost cutting ideas- 9/1/2014
- c. Identify alternative revenue streams
- d. Implement 5-year Strategic Financial Plan – 2015
- e. Benchmark use of current fees and structures with other comparable cities- 2014

3. Economic Development

- a. Create a Comprehensive Commercial/Retail Strategy – 7/1/2014
- Studies within overall strategy:
 1. Blackhawk Corridor- by 12/31/2014
 2. 11th Street- by 7/1/2014
 3. Southwest Corridor – 2014-15
 4. Columbia Park/Illinois 92 – initiate 2014
 5. College Hill District- 2014
 6. Cost of doing business- 2015
- b. Create a Neighborhood Housing Strategy-12/31/ 2014
- c. Create a Comprehensive city-wide Industrial Strategy – 7/1/2014

4. *Redevelopment*

- a. Create a vision for downtown
- b. Identify an acquisition policy and plan for retail development by 7/1/2014
- c. Conduct follow-up implementation in one or more of three targeted redevelopment areas analyzed in 2013
- d. Discussion of options with housing partners by 12/1/2014

5. *High Quality Service Delivery*

- a. Review and revise current performance measures-by 7/1/ 2014
- b. Review all areas covered by current community survey and adjust to fit the strategic plan- by 12/31/2014
- c. Continue implementation and review of new performance measures – 2014-15
- d. Analyze and implement improvements to customer feedback systems
- e. Work on city communications to ensure clear, transparent and accurate facts on city projects and services

City of Rock Island Strategic Planning Process

Overview

Annually, the Rock Island City Council holds a strategic planning retreat to establish priorities for programs and services, and create a multi-year action plan of prioritized projects. In 2012, the process consisted of an in-depth assessment of strategic challenges facing the community, and the development of the measureable outcome indicators. A detailed three-year plan of action for 2013-2015, centered on five strategic priorities, was produced. The Center for Governmental Studies at Northern Illinois University was hired to facilitate the process.

Reviewing Challenges, Priorities, Outcomes

Due to the in-depth nature of the process in 2012, the 2013 retreat, held September 13-14, focused on reviewing progress and adjusting the plan to address changes and new challenges. The first step taken at the retreat was a review of the Strategic Priorities and the Key Performance Indicators (KPI's) for on going relevance.

To ensure that the Strategic Priorities and KPI's were evaluated in a current context, the group discussed/brainstormed the major issues and challenges facing the community- and compared them to the list developed in 2012.

The following is a list of major issues and challenges identified:

Major Issues/Challenges- from brainstorming session

- Quality of life- shift and broaden the City's appeal
 - Population/families/young families
- Amenities
- Sustainable decision-making
- Promotion
- Controlling the message – issues and image
- Downtown improvements
 - Become attractive to a slightly older crowd
- Downtown plan- redevelopment
- Comprehensive downtown plan
- New Old Chicago plan
- Rating, ranking, allocating in-fill housing support
- Area study- in-fill
- City- growth- upstream
- Complaint-driven approach to service delivery
 - Better way?

- Cost-effective?
- Downtown manager
- Sidewalk program (50/50)
- Sidewalk maintenance
- Assessment process
- Street condition
- Blackhawk Corridor
- Downtown TIF district
- Southwest Sustainable Business Park
- Communications as a part of service delivery
- Recording calls/interactions
- Level of service we can afford
- Vision for downtown development
- Communication-City>Public
- IL92 & east end study
- New revenue sources

Once the list of issues had been compiled, the City Council discussed the relative importance of each issue, and compared them to the list of Strategic Challenges identified in 2012. Three additional challenges were added to the list (shown in red), and the list was confirmed for the balance of 2014-2015.

2013-2015 Strategic Challenges

- Perception-Crime/Image
 - Tax rate increase
- Shared revenue
- Elimination of Federal dollars
- Financial management
- Aging infrastructure
- Economic development
- Redevelopment
- Workforce management-workload, LOS
- Controlling the message
- Attracting young people
- Broaden Rock Islands appeal

After establishing the strategic context for performance, the City Council reviewed the Strategic Priorities and Key Performance Indicators adopted in 2012 for on going relevance. They concluded that the Priorities and Key Performance Indicators were still valid.

The City Council's five Strategic Priorities are:

1. Infrastructure

- All infrastructure and city facilities
- Maintain and/or upgrade systems

2. Financial Stability

- Deliver a balanced budget
- Maintain operating reserve
- Preserve current bond rating

3. Economic Development

- Aggressively pursue new development
- Expand in all sectors
- Seek new retail - generate sales tax
- Provide financial support in line with city values
- Make targeted investments in high priority areas
- Continue public-private partnerships

4. Redevelopment

- Use public-private partnerships- leverage strengths
- Build/expand what we have
- Rebuild community one block at a time

5. High Quality Service Delivery

- Best in Quad cities
- Effective
- Customer friendly

Key Performance Indicators by priority:

1. Infrastructure

- a. The current condition of the street system is maintained throughout 2013-15, as measured by the pavement condition index (PCI)
- b. Resources adequate to maintain and provide facilities are planned or in place- by 12/31/2015
- c. The current five year average for breaks and backups in water and sewer systems is reduced - between 1/1/2013- 12/31/2015
- d. All sidewalks, buildings, and facilities are in ADA compliance by 2023
- e. A new Police facility is completed - by 2015

2. *Financial Stability*

- a. There will be a balanced budget each fiscal year
- b. The City will maintain its current AA2 bond rating
- c. A Strategic Financial Plan is in place by 3/31/2015
- d. A 90 day reserve is maintained in the General Fund

3. *Economic Development*

- a. An additional 50 new market rate residential units will be added to Rock Island between 1/1/2013- 12/31/2015
- b. Sales tax revenues will increase by \$250,000 per year between 2013-2015
- c. 250 new jobs will be created between 1/1/2013-12/31/2015

4. *Redevelopment*

- a. Three existing vacant commercial/retail projects per year will be redeveloped between 1/1/2013-12/31/2015
- b. A Strategic Business Retention Plan is in place by 7/1/2014
- c. By 12/31/2015, 30 new infill housing units will be built and 30 existing housing units will have been rehabilitated

5. *High Quality Service Delivery*

- a. Level of Service standards will exist in all major service areas by 12/31/2015
- b. Take measures to increase customer satisfaction based upon results of community survey

Reviewing Progress- Updating the Strategic Initiatives

The group spent much of the retreat focused on updating the action plan. In the adopted Strategic Plan, the specific actions are identified as Strategic Initiatives. To begin the review of the Initiatives, accomplishments during 2012-13 were presented.

Highlights of that progress included:

1. Approved loitering ordinance for The District, December 17th, 2013.
2. Approved funding for predevelopment activity related to The Locks, January 7th, 2013.
3. Approved agreement with Blackhawk College and 11th Street Redevelopment partners, February 18th, 2013.
4. Approved purchase of property for Jumer's Crossing Development, February 4th, 2013.
5. Adopted the FY 2013 – 2014 Budget on March 11th, 2013 City Council.
6. Approved Capital Improvement plan, March 11th, 2013.
7. Donated property and provided funding assistance for continued development of three (3) new single family homes in the New Old Chicago Neighborhood, March 18th, 2013.
8. Annexed undeveloped property adjacent to Rock Island Parkway, May 20th, 2013.
9. Broke ground on Locks TOD Project, May 23rd, 2013.
10. Approved purchase of property for new Police Station, June 17th, 2013.
11. Selected architect for new police station, July 8th, 2013.
12. Broke ground for three New Old Chicago single-family homes on August 2nd, 2013.
13. Held press conference regarding Big Island development, August 26th, 2013.
14. Approved change in budget calendar, August 26th, 2013.
15. Conducted on-line community planning survey as part of Comp Plan, August 2013.

Based upon the accomplishments, and in consideration of the strategic challenges facing the community, the City Council debated the Strategic Initiatives in the Plan- ultimately removing initiatives that had been accomplished or no longer relevant, adjusting others that needed to reflect new information or Council priorities.

The Strategic Initiatives approved for 2014-2015 are:

1. Infrastructure

- a. Adopt an annual edition of the 5 year CIP
- b. Evaluate long-term utility rates that allow continued implementation of utility replacement/rehabilitation plans- 2014
- c. Complete street condition inventory and evaluate bonding to accelerate street improvement program- 10/2014
- d. Complete Building and Facility inventory- 8/2014
- e. Long-term control plan - 2018
- f. Manage Police facility project to completion -in 2015
- g. Policy review – sidewalk program- 2014
- h. Policy review- alley maintenance program- 2014

2. Financial Stability

- a. Integrate a review of strategic initiatives into on-going compliance with Council’s Fiscal Policy of a balanced budget in the Gen Fund- 2014
- b. Develop incentive program for cost cutting ideas- 9/1/2014
- c. Identify alternative revenue streams
- d. Implement 5-year Strategic Financial Plan – 2015
- e. Benchmark use of current fees and structures with other comparable cities- 2014

3. Economic Development

- a. Create a Comprehensive Commercial/Retail Strategy – 7/1/2014
- Studies within overall strategy:
 - 7. Blackhawk Corridor- by 12/31/2014
 - 8. 11th Street- by 7/1/2014
 - 9. Southwest Corridor – 2014-15
 - 10. Columbia Park/Illinois 92 – initiate 2014
 - 11. College Hill District- 2014
 - 12. Cost of doing business- 2015
- b. Create a Neighborhood Housing Strategy-12/31/ 2014
- c. Create a Comprehensive city-wide Industrial Strategy – 7/1/2014

4. Redevelopment

- a. Create a vision for downtown
- b. Identify an acquisition policy and plan for retail development by 7/1/2014
- c. Conduct follow-up implementation in one or more of three targeted redevelopment areas analyzed in 2013
- d. Discussion of options with housing partners by 12/1/2014

5. High Quality Service Delivery

- a. Review and revise current performance measures-by 7/1/ 2014

- b. Review all areas covered by current community survey and adjust to fit the strategic plan- by 12/31/2014
- c. Continue implementation and review of new performance measures – 2014-15
- d. Analyze and implement improvements to customer feedback systems
- e. Work on city communications to ensure clear, transparent and accurate facts on city projects and services

Strategic Planning Participants

Mayor and City Council

Mayor

Dennis E. Pauley

First Ward Alderman

Ivory Clark

Second Ward Alderman

David A. Conroy

Third Ward Alderman

Paul (P.J.) Foley

Fourth Ward Alderman

Stephen L. Tollenaer

Fifth Ward Alderman

Kate Hotle

Sixth Ward Alderman

Joy Murphy

Seventh Ward Alderman

Charles (Chuck) Austin III

City Administration

City Manager

Thomas Thomas

Assistant to the City Manager

Ben McCready



ROCK ISLAND
ILLINOIS

Property Tax Levy Ordinance No. 014-2014

An ordinance providing for the levy, assessment and collection of taxes for the City of Rock Island, Rock Island County, Illinois, for the fiscal year beginning the first day of April, 2013 and ending the thirty-first day of March, 2014. Be it ordained by the City Council of the City of Rock Island, Illinois, as follows:

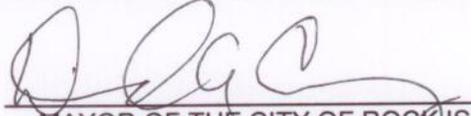
Section 1. That there be levied, assessed and collected upon the real property of the City of Rock Island for the fiscal year beginning the first day of April, 2013 and ending the thirty-first day of March, 2014, the sum of ten million, seven-hundred sixteen thousand, six hundred forty dollars, (\$10,716,640) being the total of the budgeted amounts determined to be necessary to be raised by taxation for the fiscal year of the City of Rock Island. The specific amounts are levied for the purposes listed below, indicated by being placed in a separate column designated "Amount Raised by Taxation", which item appears at the right hand column of this ordinance. The tax so levied is for the fiscal year of the City of Rock Island, and is for the budgeted amounts to be raised by taxation, the total of which has been determined as follows:

	Budget 2013/14	Amount raised by other than taxation	Amount raised by taxation
General Fund:	36,438,308	34,274,396	2,163,912
Police Pension	3,585,954	1,165,378	2,420,576
Fire Pension	3,640,400	1,454,657	2,185,743
Library	2,533,389	563,112	1,970,277
Park	7,631,707	5,878,820	1,752,887
Debt Service	17,767,578	17,544,333	223,245
Total	71,597,336	60,880,696	10,716,640
TIF District #1	4,571,878	4,571,878	0
TIF District #2	697,252	697,252	0
TIF District #3	619,734	619,734	0
TIF District #4	2,080,628	2,080,628	0
TIF District #5	26,408	26,408	0
Community Development	5,663,645	5,663,645	0
TIF District #7	45,250	45,250	0
M.L.K. Center	230,473	230,473	0
Motor Fuel Tax	1,112,335	1,112,335	0
Foreign Fire Insurance	40,000	40,000	0
Riverboat Gaming	5,999,917	5,999,917	0
State Drug Prevention	299,470	299,470	0
DUI Fine Law	16,255	16,255	0
Court Supervision	48,543	48,543	0
US Dept of Justice Grant	19,000	19,000	0
Block Grant	1,154,559	1,154,559	0
Federal Drug Prevention	18,000	18,000	0
Schwiebert Park Boat Dock	1,696,564	1,696,564	0
Ridgewood Business Park	2,667,446	2,667,446	0
DARE	9,390	9,390	0
Police Contributions	9,245	9,245	0
RI Auxiliary Police	3,000	3,000	0

	Budget 2013/14	Amount raised by other than taxation	Amount raised by taxation
Labor Day Parade	12,227	12,227	0
Adopt-A-School	1,750	1,750	0
Capital Improvements	9,001,963	9,001,963	0
Water	6,350,582	6,350,582	0
Water Capital 2010A BAB	597,000	597,000	0
Wastewater	32,552,006	32,552,006	0
Stormwater	1,720,965	1,720,965	0
Sunset Marina	900,979	900,979	0
CDBG Loan Programs	59,439	59,439	0
CIRLF Loan Programs	385,177	385,177	0
Community & Econ Dev. Loans	150,300	150,300	0
MPF Endowment Loans	6,000	6,000	0
USEPA Brownfields Loans	76,000	76,000	0
Fleet Services	3,470,865	3,470,865	0
Engineering	1,442,775	1,442,775	0
Hydropower Plant	298,711	298,711	0
Self-Insurance	1,340,534	1,340,534	0
Health Insurance	5,604,991	5,604,991	0
Cafeteria Plan	85,600	85,600	0
MLK Activity	245,148	245,148	0
Department of Human Services	344,159	344,159	0
MLK Capital Contribution	12,000	12,000	0
Total all funds	163,285,499	152,568,859	10,716,640
Eliminations	-29,302,903		
Net Total	133,982,596		

Section 2. All ordinances and parts of ordinances in conflict herewith are hereby repealed, insofar as they do so conflict.

Section 3. This ordinance shall be in full force and effect from and after its passage and approval as required by law.

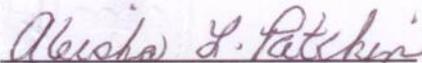


 MAYOR OF THE CITY OF ROCK ISLAND
 Mayor Tosten

PASSED: March 17, 2014

APPROVED: March 18, 2014

ATTEST:



 CITY CLERK

AYES: Aldermen

Tollenaer
 Hotle
 Murphy
 Austin
 Conroy
 Foley

NAYS: None
 ABSENT: Clark

ORDINANCE NO. 015-2014

An ordinance adopting the budget for all corporate purposes of the City of Rock Island, Illinois, in lieu of the appropriation ordinance, for the fiscal year commencing on the first day of April, 2014 and ending on the thirty-first day of December, 2014.

Whereas, on February 3, 2014 there was submitted to the Mayor and Council of the City of Rock Island, Illinois, a proposed budget for all corporate purposes of the City of Rock Island for the fiscal year commencing on the first day of April, 2014 and ending on the thirty-first day of December, 2014; and

Whereas, the Public Hearing was conducted on March 17, 2014 as required by law; and

Whereas, the City, as a home rule unit has enacted such Ordinance under the provisions of Section 6, Article VII of the Constitution of the State of Illinois;

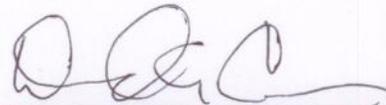
Now therefore, be it ordained by the Mayor and City Council of the City of Rock Island, Illinois that the budget for all corporate purposes of the City of Rock Island, Illinois for the fiscal year beginning April 1, 2014 and ending on December 31, 2014 is incorporated herein by reference, and is hereby adopted.

Be it further ordained that this Budget Adoption Ordinance is instead of the statutory appropriation ordinance and that the amounts set forth in the budget for various corporate purposes shall constitute the aggregate amount of appropriation for the City of Rock Island, Illinois.

101	General Fund	\$	29,570,062.00
201	TIF District #1		3,059,878.00
202	TIF District #2		15,000.00
203	TIF District #3		561,554.00
204	TIF District #4		2,081,310.00
205	TIF District #5		94,669.00
207	Community/Econ Dev		5,566,817.00
211	ML King Center		171,595.00
221	Motor Fuel Tax		834,252.00
222	Foreign Fire Insurance		116,616.00
223	Riverboat Gaming		6,815,505.00
224	State Drug Prevention		245,577.00
225	DUI Fine Law		16,475.00
242	Block Grant		1,177,366.00
243	Federal Drug Prevention		13,500.00
246	Ridgewood Business Park		2,714,457.00
251	Public Library		2,088,944.00
272	DARE		4,685.00
273	Police Contribution		15,109.00
274	Elderly Service Contribution		100.00
276	RI Labor Day Parade		18,220.00
278	Adopt - A - School		1,695.00
301	Capital Improvements		15,217,156.00
405	Debt Service		18,157,813.00
501	Water Oper & Maint		5,734,611.00
506	Wastewater Oper/Maint		22,392,226.00
507	Stormwater Oper/Maint		1,299,130.00
541	Sunset Marina		861,826.00

555	Park	5,891,761.00
581	CDBG Loan Programs	80,000.00
584	CIRLF	450,000.00
586	USEPA Brownfields Loans	276,000.00
601	Fleet Services	3,351,623.00
606	Engineering	1,256,586.00
609	Hydropower Plant	287,011.00
621	Self-Insurance	975,473.00
626	Employee Health Plan	4,549,074.00
701	Fire Pension	2,760,723.00
706	Police Pension	2,865,874.00
711	Cafeteria Plan	61,200.00
901	MLK Activity	214,748.00
906	Dept of Human Services	259,922.00
	Total	<u>142,126,143.00</u>
	Less Eliminations	<u>(27,152,351.00)</u>
		<u>\$ 114,973,792.00</u>

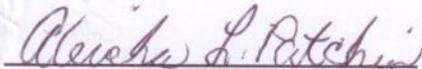
This ordinance shall be in full force and effect from and after its passage and approval as required by law.



 MAYOR OF THE CITY OF ROCK ISLAND
Pro Tem

PASSED: March 17, 2014

APPROVED: March 18, 2014

ATTEST: 

 CITY CLERK

AYES: Aldermen Tollenaer
 Hotle
 Murphy
 Austin
 Conroy
 Foley

NAYS: None
 ABSENT: Clark

- (3) Submit a development plan which shall include:
 - a. A description of how the land will be developed.
 - b. A performance schedule to cover both the duration of the option and project development after purchase.
 - c. Proposal for project financing.
- (4) Indicate the purchase price the applicant is willing to pay for the real estate.

(Ord. of 6-1-81, § 1)

Sec. 2-157. Same—Consideration paid.

In the event a determination is made to enter into an option under section 2-156, the option shall contain, among other requirements, the following: The consideration for the option shall not be less than five hundred dollars (\$500.00) with a provision that in the event the option is exercised, the consideration will be applied to the purchase price. (Ord. of 6-1-81, § 1)

Sec. 2-158. Same—Applicability.

Sections 2-156 and 2-157 shall apply only to those options entered into from and after this date [June 1, 1981]. (Ord. of 6-1-81, § 3)

Sec. 2-159. Bids on behalf of city at tax sales, etc.

The finance director and the city attorney are authorized to attend annually any sale of property to enforce the collection of any tax or special assessment and bid for and on behalf of the city all delinquent special assessments offered for sale, on default of other bidders therefor, as provided for in 65 ILCS 5/9-2-98. (Ord. No. 82-32, § 1, 9-27-82)
 Cross reference—Taxation, ch. 15.

Sec. 2-160. Public works contract wages.

(a) To the extent and as required by “An Act regulating wages of laborers, mechanics and other workers employed in any public works by state, county, city or any public body or any political subdivision or by anyone under contract for public works,” approved June 26, 1941, as amended, the

general prevailing rate of wages in this locality for laborers, mechanics and other workers engaged in construction of public works coming under the jurisdiction of the city is hereby ascertained to be the same as the prevailing rate of wages for construction work in Rock Island County area as determined by the Department of Labor of the State of Illinois as of July, 1986, a copy of that determination being attached hereto [but not set out herein at length] and incorporated herein by reference. The definition of any terms appearing in this section which are also used in aforesaid act shall be the same as in that act.

(b) Nothing herein contained shall be construed to apply general prevailing rate of wages as herein ascertained to any work or employment except public works construction of the city to the extent required by the aforesaid act.

(c) The city clerk shall publicly post or keep available for inspection by any interested party in the main office of the city this determination of such prevailing rate of wage.

(d) The city clerk shall mail a copy of this determination to any employer, and to any association of employers and to any person of association of employees who have filed or file their names and addresses, requesting copies of any determination stating the particular rates and particular class of workers whose wages will be affected by such rates.

(e) The city clerk shall promptly file a certified copy of this section with both the secretary of state and the department of labor of the state. (Ord. No. 85-18, §§ 1-4, 6-17-85; Ord. No. 86-40, §§ 1-5, 8-11-86)

Editor’s note—Nonamendatory Ord. No. 85-18, §§ 1-4, adopted June 17, 1985, has been codified as § 2-160 at the editor’s discretion.

Cross reference—Public works, ch. 13.

Secs. 2-161–2-170. Reserved

DIVISION 2. BUDGET POLICIES AND PROCEDURES

Sec. 2-171. Establishment of policy.

There is hereby established a budget policy, which shall be implemented by the city manager in the orderly preparation of an annual budget. (Ord. of 3-15-82, § I)

Sec. 2-172. Implementation by manager.

The city manager shall:

- (1) Establish and encourage the use of efficient fiscal management procedures in all departments of the city.
 - (2) Prepare and present to the council an annual budget.
 - (3) Obtain detailed information from all city departments for the purpose of compiling the budget. Such information shall be in the form required by the city manager.
- (Ord. of 3-15-82, § II)

Sec. 2-173. Budget—Compilation; contents.

The budget shall contain estimates of revenue available to the city for the fiscal year for which the budget is drafted, together with recommended expenditures for all departments. Revenue and expenditure recommendations shall be presented in a manner which is in conformity with good fiscal management practices. The budget shall contain actual revenues and expenditures for the two (2) budget years immediately preceding the fiscal year for which the budget is prepared. The budget shall show the specific fund from which each anticipated expenditure is to be made.

(Ord. of 3-15-82, § III)

Sec. 2-174. Same—Passage; effect.

Passage of the annual budget by the city council shall be in lieu of the passage of the appropriation ordinance as heretofore required. The budget shall be adopted by ordinance before the beginning of the fiscal year to which it applies. Subsequent to the passage of the budget, an ordinance shall be passed establishing property taxes to be levied for the fiscal year in accordance with applicable law. This ordinance shall establish property taxes as may be required by the approved budget and shall be known and referred to as the tax levy ordinance.

(Ord. of 3-15-82, § IV)

Sec. 2-175. Same—Revision.

During the fiscal year, the city manager may make adjustments with any departmental budget

as becomes necessary, providing that those revisions of not delete or basically change any activity or program approved by the city council in the budget document. Any such adjustments shall not cause total expenditures within the budget to exceed revenues.

(Ord. of 3-15-82, § V)

Sec. 2-176. Contingency funds.

The annual budget may contain funds set aside for contingency purposes not to exceed five (5) percent of the budget.

(Ord. of 3-15-82, § VI)

Sec. 2-177. Public inspection, notice and hearing on budget.

The city manager shall make the proposed annual budget conveniently available for public inspection at least ten (10) days prior to the public hearing on the budget as provided in this division. Notice of the availability for inspection of the proposed budget shall be given at least ten (10) days prior to the time of the hearing.

(Ord. of 3-15-82, § VII)

Sec. 2-178. Holding of hearing; notice published.

At least one (1) public hearing shall be held on the proposed annual budget prior to final approval thereof. Notice shall be given by publication in a newspaper having a general circulation in the city at least ten (10) days prior to the date of the hearing.

(Ord. of 3-15-82, § VIII)

Sec. 2-179. Annual financial report; home rule.

Following the conclusion of each fiscal year the city manager shall prepare and submit to the city council an annual report of the financial condition of the city and a summary of revenues and expenditures for the preceding fiscal year. This report shall be substantially in accordance with the recommendations of the municipal finance officers association for such reports. It shall be the responsibility of the city manager to see that the annual fiscal report is complete and made available for public inspection. The state law requiring

an annual appropriation ordinance and an annual treasurer's report shall not be applicable within the city. This division is adopted pursuant to the Illinois Constitution and the city's power as a home rule unit.

(Ord. of 3-15-82, § IX)

State law reference—Treasurer's reports and accounts, 65 ILCS 5/3-10-5 et seq.

Secs. 2-180–2-200. Reserved.

ARTICLE VI. BOARDS, COMMISSIONS AND COMMITTEES GENERALLY*

DIVISION 1. GENERALLY

Sec. 2-201. Meetings.

All boards and commissions created by the city council shall hold meetings at least four (4) times each year.

(Ord. of 6-28-65, § 1)

Secs. 2-202–2-215. Reserved.

DIVISION 2. APPOINTMENTS; REMOVALS

Sec. 2-216. Compliance.

All appointments to boards and commissions of the city shall be made as provided in this division, except where prohibited by law.

(Ord. of 1-14-74, § 1)

Sec. 2-217. Application forms.

The city clerk shall have available in his office and at the city hall reception desk application forms wherein citizens of the city may apply for consideration to appointment to any board or com-

***Cross references**—Electrical code board of appeals, § 4-24; board of trustees of firemen's pension fund, § 6-48 et seq.; health code board of appeals, § 7-22; planning commission, § 11-1 et seq.; beautification commission, § 11-51 et seq.; preservation commission, § 11-101 et seq.; site plan review committee, § 11-139; board of trustees of police pension fund, § 12-4 et seq.; Rock Island Centennial Bridge Commission, § 13-136 et seq.; park and recreation board, § 14-17 et seq.; arts commission, § 14-51 et seq.; Hauberg Civic Center Committee, § 14-73 et seq.; water pollution control commission, § 16-107; zoning board of appeals, app. A, art. V; cable television committee, app. C, art. I, § 13.

mission in the city. Any application received by the city clerk pursuant to this division shall be submitted by him to the mayor and city council for consideration at the time appointments are considered.

(Ord. of 1-14-74, § 1)

Sec. 2-218. Council notified of vacancy.

Not later than thirty (30) days prior to the expiration of the term of any member of a board or commission of the city, the mayor's office shall notify the members of city council in writing of the forthcoming vacancy. In the event of a resignation, termination for cause or death of any member of any board or commission of the city, the mayor's office shall notify the members of the city council in writing of this information when the mayor's office receives the information.

(Ord. of 1-14-74, § 1)

Sec. 2-219. Consideration of appointments.

During the thirty-day period prior to the expiration of a term of any member of a board or commission of the city, or during the thirty-day period following the resignation, termination for cause or death of any member of any board or commission, the mayor shall consult with the members of the city council regarding possible candidates for the appointment to the vacant position; and all applications from citizens of the city for appointment as set forth in this division shall also be considered.

(Ord. of 1-14-74, § 1)

Sec. 2-220. Decision of mayor and council.

After due consideration of candidates for appointment described in this division, the mayor shall, within the aforementioned thirty-day period, appoint the member or members to the boards or commissions of the city with the consent of the members of the city council.

(Ord. of 1-14-74, § 1)

Sec. 2-221. Failure to appoint.

In the event the mayor fails to make an appointment within the period described in this division, or in the event the mayor makes an appointment within the period which is not confirmed by the



ROCK ISLAND
ILLINOIS

GLOSSARY

The budget contains specialized and technical terminology that is unique to public financing and budgeting. A budget glossary is included to assist you in understanding these terms.

ABATEMENT: a complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments and service charges.

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 purposes for which they are used.

ACCOUNTING SYSTEM: the methods and records established to identify, assemble, analyze classify, record and report a government's transactions and to maintain accountability for the related assets and liabilities.

ACCOUNTS PAYABLE: a short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE: an asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCRUAL BASIS: the recording of financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by governments.

ACCURED BENEFITS: the amount of a pension plan participant's benefit (whether or not vested) as of a specified date, determined in accordance with the terms of the pension plan and based on compensation (if applicable) and service to that date.

AFSCME: American Federation of State, County and Municipal Employees.

ANNUAL BUDGET: a budget applicable to a single fiscal year.

APPROPRIATION: a legal authorization granted by a legislative body to make expenditures and incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESSED VALUATION: a valuation set upon real estate or other property by a government as a basis for levying taxes.

ASSESSMENT: (1) the process of making the official valuation of property for taxation; (2) the valuation placed upon property as a result of this process.

ASSETS: property owned by a government having a monetary value.

BALANCED BUDGET: in some funds, budgeted expenditures may exceed budgeted revenue. This typically occurs when funds are accumulated for capital projects and the projects are carried forward from one fiscal year to another. Therefore, a budget is defined as balanced when cash plus budgeted revenue is equal to or exceeds budgeted expenditures.

BASIS OF ACCOUNTING: a term used to refer to *when* revenues, expenditures, expenses and transfers—and related assets and liabilities—are recognized in the accounts and reported in the financial statements. Specifically, it relates to the *timing* of the measurements made.

BENEFITS: payments to which participants may be entitled under a pension plan, including pension benefits, death benefits and benefits due on termination of employment.

BOND: most often, a written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, (called the maturity date), together with periodic interest at a specific rate. Sometimes, all or a substantial portion of the interest is included in the face value of the security. The difference between a note and a bond is that the latter is issued for a longer period and requires greater legal formality.

BUDGET: a plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes the plan finally approved by the body.

BUDGET CALENDAR: the schedule of key dates or milestones which departments follow in the preparation, adoption and administration of the budget.

BUDGET DOCUMENT: the instrument used by the budget-making authority to present a comprehensive financial program to the appropriate governing body. The budget is a policy document, financial plan, operations guide and communications device to inform the public and the governing body of plan to collect and spend the city's resources.

BUDGET REVIEW: a general discussion of the proposed budget as presented in writing by the budget making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the government's experience during the past budget period, its financial status at the time of the message and recommendations regarding the financial policies for the coming budget period.

BUDGETARY COMPARISONS: statements or schedules presenting comparisons between approved budgetary amounts and actual results of operations on the budgetary basis.

BUDGETARY CONTROL: the control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limits of available appropriations and available revenues.

CAPITAL BUDGET: a plan of proposed capital outlays and the means of financing them.

CAPITAL EXPENDITURES: expenditures resulting in the acquisition of or addition to the government's general fixed assets.

CAPITAL IMPROVEMENT PLAN: an expenditure plan for capital spending to be incurred each year over a fixed period of several years, setting forth each capital project, identifying the expected

beginning and date of each project, the amount to be spent each year, and the method of financing the project.

CAPITAL IMPROVEMENT SPECIAL ASSESSMENTS: special assessment projects that are capital in nature and enhance the utility, accessibility or aesthetic value of the affected properties. Usually, the projects also provide improvements or additions to a government's general fixed assets or infrastructure. Typical special assessment capital improvements are streets, sidewalks, parking facilities and curbs and gutters. Sometimes the improvements provide capital assets that become an integral part of a government's enterprise activities (e.g., water or sewer main construction).

CAPITAL OUTLAY: expenditures for the acquisition of capital assets such as vehicles, equipment, land, buildings and major improvements or reconstruction.

CASH: cash includes currency on hand and demand deposits with banks or other financial institutions. Cash also includes deposits in other kinds of accounts that have the general characteristics of demand deposit accounts.

CASH MANAGEMENT: the management of cash necessary to pay for products and services while investing temporary cash excesses to earn interest. Cash management refers to activities of forecasting the inflow and outflow of cash, pooling cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to protect principal and diversify risk while obtaining the highest return possible.

CASH BASIS: a basis of accounting under which transactions are recognized when cash is received or disbursed.

CODING: a system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals information regarding the funding source, responsibility, function and purpose of the revenue or expenditure which it represents.

CONTINGENCY: budgetary reserve set aside for emergencies or unanticipated expenditures not otherwise budgeted.

COPS Grant – Department of Justice local law enforcement block grant.

COST: the amount of money or other consideration exchanged for goods or services.

COST CENTER: the smallest unit of accountability in a cost center budget.

CURRENT: as applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be consumed or converted to cash within one year.

DEBT: an obligation resulting from the borrowing of money or from the purchase of goods or 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 payment schedule.

DEBT SERVICE FUND: a fund established to account for the accumulation of resources for and the payment of general long term debt principal and interest. Sometimes referred to as a sinking fund.

DEFERRED COMPENSATION PLANS: plans that offer employees the opportunity to defer receipt of a portion of their salary and the related liability for federal income taxes. Several sections of the Internal Revenue Code authorize certain state and local governments to provide deferred compensation plans for their employees.

DEFICIT: (1) the excess of the liabilities of a fund over its assets; (2) the excess of expenditures over revenues during an accounting period or in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DEPRECIATION: (1) expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence; (2) the portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

ENCUMBRANCE: commitment related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are

not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENDOWMENT: funds or property that are donated with either a temporary or permanent restriction as to the use of principal.

ENTERPRISE FUND: (1) a fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g. water, gas and electric utilities; airports; parking garages; transit systems, etc.). In this case the governing body intends that the costs (i.e. expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; (2) a fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

ENTITLEMENT: the amount of payment to which a state or local government is entitled pursuant to an allocation formula contained in applicable statutes.

EQUALIZED ASSESSED VALUATION (EAV): In Illinois, a Board of Review, on a county-wide basis, reviews the assessed valuation of all townships and may assign multipliers to equalized assessed valuations from township to township. If necessary, the state will then assign multipliers for counties in order that all property is assessed at 33.3% of market value.

EXPENDITURES: decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

FICA: Federal Insurance Contributions Act.

FIDUCIARY FUND TYPE: the trust and agency funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

FINANCIAL ACCOUNTABILITY (FINANCIALLY ACCOUNTABLE): the level of accountability that exists if a primary government appoints a voting majority of an organization's governing board *and* is either able to impose its will on that organization or

there is potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. A primary government may also be financially accountable for governmental organizations with a separately elected governing board, a governing board appointed by another government, or jointly appointed board that is fiscally dependent on the primary government.

FISCAL PERIOD: any period at the end of which a government determines its financial position and the results of its operations.

FISCAL YEAR: a twelve month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Rock Island's fiscal year begins April 1.

FOP: Fraternal Order of Police.

FOREIGN FIRE INSURANCE TAX: all corporations, companies and associations not incorporated under the laws of the State of Illinois and which are engaged in the City in effecting fire insurance shall pay to the Treasurer of the City a tax or license fee amounting to two percent (2%) of the gross receipts received by their agency. The money paid over to the City as a result of the tax levied shall be set aside and appropriated for the maintenance, use and benefit of the Fire Department.

FRANCHISE: a special privilege granted by a government, permitting the continued use of public property, such as streets and usually involving the elements of monopoly and regulation.

FULL TIME EQUIVALENT (FTE): the decimal equivalent of a staff position based on 2,080 hours annually for a full time position. For example, an intern working for nine months or 1,560 hours would be equivalent to .75 of a full time position.

FUND: a fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulation, restrictions or limitations.

FUND BALANCE: the difference between fund asset and fund liabilities for governmental activities. For business type funds, the fund balance is measured as the unrestricted net assets.

FUND TYPE: governmental accounting includes eight types of funds: general, special, debt service, capital, enterprise, internal service, trust and agency. These funds types are indicative of accounting procedures to be used and the function of each type.

GENERAL FUND: the fund used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BOND: a municipal bond secured by the taxing and borrowing power of the municipality issuing it.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): uniform, minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB (Governmental Accounting Standards Board).

GFOA: Government Finance Officer's Association.

GRANTS: contributions of gifts of cash or other assets from another government or private donor to be used or expended for a specified purpose, activity or facility and for which the entity must offer an accounting of revenues and expenditures.

GROWTH: Rock Island Economic Growth Corporation, also referred to as RIEGC.

IAFF: International Association of Fire Fighters.

IMRF: Illinois Municipal Retirement Fund.

INTERGOVERNMENTAL REVENUES: revenues from other governments in the form of grants, entitlement, shared revenue or payment in lieu of taxes.

INTERNAL SERVICE FUND: a fund used to account for the financing of goods or services provided by department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

INVESTMENT: securities and real estate purchased and held for the purpose of income in the form of interest, dividends, rental or base payment.

JUDGMENT: an amount to be paid or collected by a government as the result of a court decision, including a condemnation award in payment for private property taken for public use.

LEVY: (1) to impose taxes, special assessments or service charges for the support of governmental activities; (2) 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, benefits, office supplies, professional development, etc.) separately along with dollar amount budgeted in each category.

LONG TERM DEBT: debt with a maturity of more than one year after the date of issuance.

MAINTENANCE: the act of keeping capital assets in a state of good repair. It includes preventive maintenance; normal periodic repairs; replacement of parts, structural components and other activities needed to maintain the asset so that it continues to provide normal service and achieves its optimum life.

MANAGER'S BRIEF: the opening section of the budget that provides the City Council and public with a brief summary of the most important aspects of the budget, changes from the current and previous years, and the views and recommendations of the City Manager.

MGD: Million Gallons per Day.

MODIFIED ACCRUAL BASIS: the accrual basis of accounting adapted to the governmental fund type measurement focus. Revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, when they become both measurable and available to finance expenditures of the current period. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered

expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

MPF: stands for Mortgage Partnership Finance Program which deals with HUD Section 184 loans.

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 (e.g., townships and counties).

OMB: Office of Management and Budget.

OPERATING BUDGET: plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, annual operating budgets are essential to sound financial management and should be adopted by every government.

ORDINANCE: a formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be ordinance and those that may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

PER CAPITA DEBT: the amount of a government's debt divided by its population. Per capita debt is used to indicate the government's credit position by reference to the proportionate debt borne per resident.

PROGRAM BUDGET: a budget wherein expenditures are based primarily on programs of work and secondarily on character and object class, and performance.

PROGRAM OBJECTIVES: measurable output of a program directed toward maintaining the effectiveness of the program.

PROPERTY TAX: a tax levied on real property according to the property's valuation and the tax rate.

PROPRIETARY FUND TYPES: sometimes referred to as income determination or commercial type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets and liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncement applicable to those entities and activities, they should be guided by these pronouncements.

QCIC: Quad City Industrial Center, also referred to as Columbia Park Redevelopment.

RATING: the credit worthiness of the city as evaluated by independent financial agencies.

REALLOCATE: moving staff or budgeted revenues and expenditures to a different cost center to better reflect the results of their function.

RECLASSIFICATION: renaming a specific type of expenditure or revenue to better define its purpose.

RESERVE: an account used to indicate that the portion of a fund balance is legally restricted to a specific purpose and is not available for general appropriation.

REVENUE: funds received as income including taxes, fees for services, fines, interest, etc.

REVENUE BONDS: bonds sold for a construction project that will produce revenue for the government. The revenue is then used to pay the principal and the interest of the bond.

REVOLVING FUND: (1) an internal service fund; (2) an imprest account accounted for as an asset of a fund.

RICOMM: Rock Island Communications, 911 call center.

RIEGC: Rock Island Economic Growth Corporation, also referred to as GROWTH.

SELF-INSURANCE: the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is accompanied by the setting aside of assets to fund any related losses in lieu of payments to an insurance company.

SERVICE INDICATOR: specific quantitative measures of work performed relating to the program objectives in a cost center.

SHORTFALL: the amount by which budgeted expenditures exceed budgeted revenues within the fiscal year.

SPECIAL ASSESSMENT: a compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL REVENUE FUND: a fund used to account for the proceeds of specific revenue sources which are legally restricted to expenditures for specific purposes.

TAXES: compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered, only to those paying such charges.

TAX INCREMENT FINANCING (TIF): a tool provided by Illinois Legislature to local governments to investment in blighted areas of the community (called a district) that would not occur without municipal intervention. During the life of the TIF District, increases in property taxes due to increased assessed valuation are deposited into the TIF Fund and used to fund public infrastructure, renovation of buildings, land acquisition, site preparation and other costs to increase the property tax base in the TIF District.

TAX LEVY: the total amount to be raised by general property taxes for the purposes specified in the Tax Levy Ordinance.

TAX LEVY ORDINANCE: an ordinance through which taxes are levied.

TAX RATE: the amount of tax levied for each \$100 of equalized assessed valuation. The tax rate time equalized assessed valuation equals the tax levy.

TIF: Tax Increment Financing.

TRUST FUNDS: funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

UAW: United Automobile Workers.



ROCK ISLAND
ILLINOIS