

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
(2013 - 2017)



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



5th Ward Alderwoman
Kate Holle
(2013 - 2017)



6th Ward Alderwoman
Joy Murphy
(2011 - 2015)



7th Ward Alderman
Charles Austin III
(2013 - 2017)



ROCK ISLAND

ILLINOIS



TABLE OF CONTENTS

Section 1 - Contents	
Table of Contents	3
Section 2 - Financial Summary	
Executive Summary	7
GFOA Award	13
Budget Digest	15
Budget Schedule	37
Financial Trend Monitoring Information	43
Section 3 - Significant Policies	
Financial Policies	91
Investment Policy	97
Purchasing Policies	105
Section 4 - Department Overviews	
Department Overviews	113
Guide to Fund Use by Departments	114
Mayor & Council	117
City Clerk	119
General Administration	121
Human Resources	125
Finance	129
Information Technology	133
Community & Economic Development	137
Martin Luther King Jr. Center	145
Police	151
Fire	159
Public Works	163
Parks & Recreation	171
Library	179
Section 5 - Governmental Funds	
General Fund	187
General Fund Revenue & Expenditure	187
Mayor & Council	189
City Clerk	190
General Administration	191
Human Resources	192
Finance	193
Information Technology	195
Community & Economic Development	197
Police	201
Fire	207
Public Works	209
Special Revenue Funds	213
TIF #1 Downtown	215
TIF #2 South 11th Street	217

TIF #3 North 11th Street	218
TIF #4 Jumer's Casino Rock Island	219
TIF #5 Columbia Park	220
TIF #6 NE I280/Parkway	221
TIF #7 The Locks	222
TIF #8 Watchtower	223
Community & Economic Development	225
MLK Center Fund	227
MLK Facility Improvement	228
Motor Fuel Tax	229
Foreign Fire Insurance	230
Riverboat Gaming	231
State Drug Prevention	232
US Dept of Justice Grant	233
Community Development Block Grant	234
Federal Drug Prevention	237
Neighborhood Stabilization ARRA	238
Schwiebert Park Boat Dock	239
Ridgewood Business Park	240
Public Library	241
Lead Grant	244
Capital Projects Fund	245
Capital Improvement	245
Capital Improvement Plan	247
Capital Improvement Impact	251
Debt Service Fund	257
Debt Service	257
Section 6 - Enterprise Funds	
Enterprise Funds	259
Water Works	261
Wastewater Treatment	263
Stormwater	265
Sunset Marina	267
Parks & Recreation	269
Housing & Community Development Loan Funds	279
CDBG Loan Programs	281
State Affordable Housing	282
CED Loans	283
CIRLF Loan	284
MPF Endowment Loans	285
Brownfield Revolving Loan	286
Section 7 - Internal Funds	
Internal Funds	287
Equipment Maintenance	289
Engineering	291

Hydroelectric Plant	293
Self-Insurance	295
Employee Health Benefit	297
Section 8 - Fiduciary Funds	
Fiduciary Funds	299
Pension Trust Funds	301
Fire Pension	301
Police Pension	302
Agency Fund	303
Cafeteria Plan	303
Section 9 - Component Units	
Component Units	305
Martin Luther King Jr Funds	307
MLK Activity & Dept of Human Services	307
MLK Capital Contribution Fund	309
Section 10 - Miscellaneous	
Table 1 Capital Outlay Schedule	311
Table 2 Infrastructure Maintenance Projects	312
Table 3 Programs	313
Table 4 Allocation of Gaming & GF Carryover	314
Table 5 General Fund Five-Year Projection	316
Table 6 Revenue Comparisons	318
Table 7 Expenditure Comparisons by Object	320
Table 8 Expenditures by Department	322
Table 9 Cash Flow Projection	324
Table 10 Net Income Projection	328
Table 10 (addendum) Percentage Change of Fund Balances	330
Table 11 Transfers by Fund	331
Table 12 Debt Service	334
Table 13 Revenue & Expense by Fund Type	338
Table 14 Employees by Department	340
Table 15 Full Time Equivalents by Department	342
Table 16 General Community Information	345
General Information About the City	351
Economic, Housing, and Community Growth	352
Municipal Services	354
Document Organization	358
Fund Types and Descriptions	359
Council Strategic Plan	361
Strategic Plan: 2014 – 2020 – 2030	363
Property Tax Levy Ordinance	403
Budget Ordinance	405
Budget Authority Ordinance	407
Glossary	411



ROCK ISLAND
ILLINOIS

EXECUTIVE SUMMARY

October 24, 2014

Mayor and Members of the City Council:

I am pleased to submit the proposed 2015 budget plan to you for your review and consideration. This proposal includes our recommended plans for public services during the calendar year that begins January 1, 2015 and ends December 31, 2015. It also outlines a plan to finance these services. The budget preparation process was triggered by the annual goal setting process conducted in June. The resulting Strategic Plan for 2014-2015 provides a broad vision of a growing 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:

Policy Agenda

Top Priority:

- Street Policy and Funding
- Internet Access/Fiber to Homes and Businesses
- Park Facilities: Inventory and Future Funding
- Public Relations and Marketing Rock Island
- Downtown Revitalization Plan: Update
- Black Hawk Corridor Redevelopment

High Priority:

- 18th Avenue Corridor Business Development
- Boards/Commissions Evaluation Report and Direction
- Regional 9-1-1 Communications Center Study
- Sidewalk Policy and Funding
- Rental Housing Inspection Policy, Program, & Compliance
- Library Facilities Long Range Plan
- 11th Street Business Development

Management Agenda

High Priority:

- Rock Island Arsenal/BRAC Strategy
- Wal-Mart Development
- Jumer's Crossing Development
- Audubon School Site Development

Top Priority

- Southwest Corridor: Business Development
- Comprehensive City Wide Industrial Strategy

- Downtown Business Attraction Strategy
- City Website: Upgrade
- Zoning Code: Revision

The proposed 2015 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. The budget includes the first year funding of the Five Year Capital Improvement Plan being presented to the City Council. This calendar year includes \$29,573,927 for capital and infrastructure maintenance projects and a total of \$81,140,753 is planned for the remaining four years. Significant capital and maintenance projects in the 2015 budget include:

Police Facility Construction	\$ 7,655,000
Equipment Purchases	1,298,736
Water System Improvements	2,090,000
Underground Combined Sewer Storage Tank	2,155,000
6 th Avenue Relief Sewer	400,000
Contract Street Maintenance	1,225,000
Street Improvements	6,015,000
Sewer Improvements	2,111,000
Stormwater Improvements	219,500
Economic Development	782,015
	\$23,951,251

3. Municipal Services will be retained at a high level of quality
4. The CY 2015 budget includes expenditures totaling \$6,542,976 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 2015 general fund budget is \$38,348,548. This is an

increase of \$8,005,585 from the CY 2014 revised budget. This increase is primarily related to Personnel costs which increased 31% due to adjusting for the 9 month year in CY 2014 to a 12 month year in CY 2015. Other has increased 102% due to the annual contribution to QCCVB now being paid directly from the General Fund instead of being transferred to Fund 207 Community/Economic Development for payment. Capital for CY 2015 is down 82% as there were multiple projects budgeted in CY 2014 that have been completed.

TOTAL BUDGET

The total budget includes the General Fund, Enterprise Funds, Internal Service Funds and restricted Funds. The CY 2015 budget after eliminations is \$104,295,230. This is a decrease of \$29,095,045 or 22% from the CY 2014 budget mostly as a result of completed capital projects. The greatest increases are reflected in personnel (7%), debt service (23%), and contingency (94%).

PROPERTY TAX

The City's assessed value has declined for the third year. The valuation before exemptions is expected to decrease .33% 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 2015 budget includes a property tax levy of \$10,684,685. This is a decrease of \$35,123 from the 2014 calendar year property tax extensions.

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 revenue 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.

In regards to the City's efforts to expand the local economic base, several significant economic projects will either be completed or see significant progress in CY 2015. Further progress will be aided by the City's Comprehensive Plan completed in late 2014. This grant funded document will help guide future projects and redevelopment throughout the community.

The City also anticipates completing construction of a new \$20 million Police Station. The new facility will compliment neighborhood revitalization efforts and serve as an anchor for additional redevelopment. The new police facility, expected to be complete by December 2015, will serve the community long into the future.

The downtown continues to benefit from an influx of investment and new residents. The City recently celebrated the opening of The Locks, a 36 unit market rate rental complex developed by the Rock Island Economic Growth Corporation. This organization has also acquired and is renovating the historic Star Block property, a project capitalizing on other projects and making a bold statement about the future of Rock Island's downtown. Other area projects include Metrolink's newly completed transit station which now offers mass transit users improved public waiting areas and enhanced connections to the downtown.

Riverview Lofts is another significant development in the downtown. This private developer lead project, slated for completion in 2015, will create 44 market rate residential units and attract over \$5 million in investment. New downtown residents will be able to take advantage of a resurgent downtown atmosphere, newly completed transient boat docks, and Schwiebert Riverfront Park. The City is also nearly complete with developing a comprehensive downtown plan which will guide continued revitalization and investment in our community's historic core.

The City is experiencing significant investment from institutional, private, and public stakeholders. Trinity Hospital is nearly complete with construction of its \$61 million, 90,000 sq. ft. expansion to its Rock Island campus. The expansion will house modern cardiac care, an emergency room, and psychiatric patient services. This soon to be completed project follows the completion of Metrolink's \$30 million operations and maintenance facility located at 46th Street and 4th Avenue. This state of the art facility has improved a primary gateway and spurred development in the Columbia Park neighborhood. Columbia Park is now home to Hill and Valley Bakery. Hill and Valley, a large sugar free bakery employing 150 people, is relocating from within Rock Island. Production at their new 90,000 sq. ft facility is expected to begin in March, 2015. Other significant projects include Augustana College's recently completed expansion and renovations to Old Main, Student Life Center, and new football stadium. Other projects of note in 2015 will include FedEx installing a new material handling/sorting system bringing its newly completed 189,000 sq. ft. facility in the Southwest Business Park to full operation.

Watchtower Plaza redevelopment efforts continue to progress in anticipation of a new Wal-Mart store. Many of the existing businesses were successfully relocated within Rock Island. Demolition of the last remaining structures will be completed in early 2015. The Wal-Mart development will compliment a successful development of Black Hawk Commons to the south. Both Black Hawk College and a State Farm Insurance agent, previously tenants of Watchtower Plaza, have relocated to this development. Black Hawk College now operates in a new \$1.7 million facility. The development is also home to Missman Incorporated's new corporate offices. The development continues to attract attention from potential tenants to fill the remaining space.

In 2014, the Rock Island / Milan School District completed demolition of the former Audubon School located on the highly trafficked 18th Avenue commercial corridor. The school district is currently working with a commercial developer to sell the property, with the expectation that it will be rezoned to a commercial designation to allow development of a new CVS store.

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 destination. Jumer's Crossing is being designed to complement the Jumer's Casino and Hotel which is located on the southwest corner of I-280 and IL-92. The development is expected to include retail, restaurant, and commercial space. There is work needed to complete the required levee modification to allow direct access to IL-92. Once the levee modification begins, a development partner will be engaged to facilitate the project. This is a long term project which is likely to take several years to fully implement.

The City is investing to meet the objectives of the Long Term Control Plan (LTCP). The largest portion of the project, the Wet Weather Treatment Plant is nearly complete. The facility is already operational and has functioned successfully during recent storms. There are six remaining components to the plan: the 6th Ave Relief Sewer, installation of Farmall Storage Tank, improvements to the Black Hawk Lift Station, relocation of the #7 outfall, combined sewer separation (26th Street to 30th Street, 5th to 9th Avenue), and system control improvements.

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

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, 2014

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, 2014. 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 CY 2015 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.

STRATEGIC PLAN

In preparing the CY 2015 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 2015 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 2015-2019 program anticipates the expenditure of \$111 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, 2014 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 June. This process identified Council priorities for the upcoming year. These priorities are then incorporated into

department budgets. Departments submit their budgets to the finance department for review in July. This review culminates with budget meetings during which individual department budgets are reviewed in detail with the City Manager in September. 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 November. 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 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 December before the beginning of the calendar year on January 1st.

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.
- 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 approved General Fund, Special Revenue Funds and Debt Service Fund budgeted revenues and expenditures for the year ending December 31, 2015 and the amount and percentage of increases and decreases in relation to prior year's nine (9) 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	(9 Month) CY2014 Budget Adopted	CY 2015 Budget Proposed	Percent of Total	Increase (decrease)	Percent Increase (decrease)
Property Taxes	6,898,498	6,737,803	17.66%	(160,695)	(2.33)%
Local Taxes	5,699,095	7,551,529	19.79%	1,852,434	32.50%
State Tax	7,303,100	10,033,700	26.29%	2,730,600	37.39%
Business License/Permit	273,449	406,700	1.07%	133,251	48.73%
Non-Business License/Permit	494,395	656,500	1.72%	162,105	32.79%
Grants	35,381	38,837	0.10%	3,456	9.77%
Charges for Services	3,998,700	5,596,771	14.67%	1,598,071	39.96%
Rents & Royalties	37,586	51,486	0.13%	13,900	36.98%
Transfers	4,816,938	7,062,510	18.51%	2,245,572	46.62%
Investment & Loans	18,699	17,846	0.05%	(853)	(4.56)%
Other	50,505	8,656	0.02%	(41,849)	(82.86)%
	29,626,346	38,162,338	100%	8,535,992	28.81%

Property Tax. For the year ending December 31, 2015, the property tax will be over 17% 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 \$790,283, while fire pension increased \$490,581 and police pension increased \$267,274. Police and fire pension levies are determined by an independent actuary.

Property Tax	Extended CY2014	Levy CY 2015	Difference	Variance
General Fund	2,163,912	1,373,629	(790,283)	(36.52)%
Fire Pension	2,185,743	2,676,324	490,581	22.44%
Police Pension	2,420,576	2,687,850	267,274	11.04%
Public Benefits	223,245	222,802	(443)	(0.20)%
Library	1,970,277	1,970,678	401	0.02%
Recreation	883,394	883,394	0	0.00%
Park	869,493	870,008	515	0.06%
	10,716,640	10,684,685	(31,955)	(0.30)%
General Fund	6,770,231	6,737,803	(32,428)	(0.48)%
Property valuation	446,489,440	448,044,128	1,554,688	0.35%
Property tax rate	2.4002	2.3852	(0.0150)	(0.62)%

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 \$2.38 per \$100 of assessed property value. This rate remains the same or slightly below the previous four years.

The following schedule shows anticipated trends for assessed valuations, property tax rates and property tax levies. The schedule predicts an increase in assessed valuations of .35% in 2015, and a conservative two percent increase annually thereafter through 2018.

Property Tax	Property values	Property tax levy	Property tax rate
2015	448,044,128	10,684,685	2.38%
2016	457,005,011	10,898,379	2.38%
2017	466,145,111	11,116,346	2.38%
2018	475,468,013	11,338,673	2.38%
2018	484,977,373	11,565,447	2.38%

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 increased \$4,583,034 mostly as a result of 2014 being a shortened 9 month year as the City moved from a fiscal year end to a calendar year end. However, after adjusting for this time difference, utility tax, sales/use taxes, and state income tax have 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 2015, the utility tax and telecommunications taxes will generate 8.6% 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 10% 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 2015 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 15% 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 \$870,000 during CY 2015.

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 increase 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 2.8% of General Fund Revenues and are budgeted to increase slightly.

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.

Charges for Services. Charges for services include billings for the City ambulance services and other miscellaneous public health and public safety services. After adjusting for the 9 month CY 2014, total charges for services actually increased slightly, predominately as a result of increasing refuse fees.

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. After adjusting for the 9 month period last year, transfers increased almost 15% as the result of increased labor costs due to wage increases as well as a one time transfer from water for instituting door hanger fees for water customers who receiving a non-payment notice on their door. The transfer is intended to cover the cost of the door hangers. It is expected that once customers become familiar with the new fee, the production and placement of door hangers will decrease significantly.

The following schedule is a summary of budgeted General Fund expenditures for the year ending in 2015 and the percentage of increases and decreases in relation to the prior year budget. Because the prior year was a 9 month period compared to the current 12 months, for expenses to remain neutral, we would expect to see a 25% increase over the prior year.

General Fund Expenditures	(9 Month) CY 2014 Budget	CY 2015 Proposed	Percent of total	Increase (decrease)	Percent increase (decrease)
Personnel Services	19,576,395	25,627,379	66.83%	6,050,984	30.91%
Supplies	973,369	1,344,936	3.51%	371,567	38.17%
Services	6,766,118	8,491,944	22.14%	1,725,826	25.51%
Other	155,692	334,785	0.87%	179,093	115.03%
CED Loan/Program Costs	50,000	50,000	0.13%	0	0.00%
Capital	102,500	75,000	0.20%	(27,500)	(26.83)%
Transfers	442,401	395,900	1.03%	(46,501)	(10.51)%
Other	1,559,871	2,028,604	5.29%	468,733	30.05%
	29,626,346	38,348,548	100%	8,722,202	29.44%

Personnel costs: Sixty-seven percent of General Fund expenditures are personnel related. After adjusting for the 9 month period, total personnel costs are actually down almost 2%. The Police and Fire Pension levy for CY 2014 was not reduced as a result of the 9 month year. As explained previously when discussing property taxes, pension costs for Police Pension is increasing \$237,274, and Fire Pension is increasing \$490,581.

Supplies: Supplies are budgeted to increase 38%. After adjusting for the prior 9 month year, this calculates to a 3.6% increase, which is consistent with what is expected for routine price increases. Supplies comprise approximately 3.5% of the budget.

Services: Services makes up 22.0% of the General Fund budget and after adjusting for the 9 month period, reflects an decrease of 6%. Most of this is due to costs related to summer labor and street maintenance. Due to the timing of these expenses, the prior year budget did not reflect any reduction for these summer related expenses.

Other: Other is less than one percent of total expenditures. The increase shown is the result of the City's contribution to the Quad Cities Convention and Visitor's Bureau. In the past, this was paid with Gaming funds and it was determined this contribution should be paid from hotel/motel tax, which is recorded in the General Fund.

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. Due to the timing of this expense, the prior year budget did not reflect a reduction for the shortened year.

Capital: Though Capital is down 27%, it makes up less than 1% of the General Fund budget. Expenditures included in this category are \$75,000 to replace the current Parks and Recreation CLASS software.

Transfers: Transfers to other funds total \$395,900. 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 \$376,989 is required. Also included in this line is the anticipated ambulance billing adjustment for Medicare patients of \$1,646,400.

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 and 2015. Due to the increased requirement for pension funding, 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. The Downtown TIF expired February 11, 2008 but was extended for twelve years and is now set to expire December 31, 2020.

#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. The South 11th Street TIF expired June 3, 2014.

#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. The North 11th Street TIF is scheduled to expire July 24, 2023.

#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. The Jumer's Casino TIF is scheduled to expire November 22, 2027.

#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. The Columbia Park TIF is scheduled to expire August 14, 2030.

#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. This TIF has had limited activity as the TIF is not totally up and operational, yet.

#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 - Locks. Accounts for the incremental property tax receipts within the 20th Street 1st Avenue TIF district collected and distributed by Rock Island County. This TIF was established for the construction of the Locks project which is a 36 unit market rate rental complex developed by the Rock Island Economic Growth Corporation. This TIF is scheduled to expire March 17, 2037.

#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. This TIF district is scheduled to expire March 17, 2037.

#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 (9 Month) CY 2014	Proposed Budget CY 2015	Percent of total	Increase (decrease)	Percent increase (decrease)
Property Taxes	6,933,088	6,438,112	32.37%	(494,976)	(7.14)%
State & Local Taxes	5,114,252	6,292,000	31.63%	1,177,748	23.03%
Grants	4,299,722	986,179	4.96%	(3,313,543)	(77.06)%
Charges for Services	376,208	438,734	2.21%	62,526	16.62%
Investment & Loans	23,983	40,827	0.21%	16,844	70.23%
Contributions/Donations	101,375	98,600	0.50%	(2,775)	(2.74)%
Sale of Assets	4,500,000	4,500,000	22.62%	0	0.00%
Operating Transfers	1,156,239	1,095,755	5.51%	(60,484)	(5.23)%
Other	113	0	0.00%	(113)	(100.00)%
	22,504,980	19,890,207	100%	(2,614,773)	(11.62)%

Property Tax. Special revenue property tax revenue includes the levy for the Library (\$1,970,678) and TIF property tax increments. The levy for the Library remained relatively the same from CY 2014 property tax extension. A slight decrease in revenue is budgeted in this category. This is the result of the South 11th Street TIF ending June, 2014 and the beginning of a new TIF which was set up for the Lock's project located at 20th Street and 1st Avenue.

State & Local Taxes. State and local tax revenue is comprised of motor fuel tax, Foreign fire insurance tax, and gaming tax. After adjusting for the prior year's 9 month budget, this category is showing a slight reduction due to the reduction anticipated in Gaming revenue.

Government Grants. This category is comprised of federal grants, state grants, and local grants. This category reflects a 77% decrease. Within this category is the receipt of Community Development Block Grant funds which shows a reduction of 24%, after adjusting for the 9 month budget last year. Also within this category is grant funds budgeted last year 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. These grants were one time grants and are not budgeted again this year.

Charges for Services. This category includes Library charges for services at Milan/Blackhawk of \$231,934 and other Library fines and fees of \$49,850. Also included in this category are recovered drug funds of \$132,500. The increase shown over the prior year is the result of the increase from Milan/Blackhawk.

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 2015.

Operating Transfers. After adjusting for the short year, this category actually has a slight increase. Most of this increase is the result of transferring Gaming funds to the Library for restoration work at the Main Library.

Special Revenue Expenditures	Adopted Budget (9 Month) CY 2014	Proposed Budget CY 2015	Percent of total	Increase (decrease)	Percent increase (decrease)
Personnel Services	2,189,455	2,964,049	13.07%	774,594	35.38%
Supplies	221,052	173,671	0.77%	(47,381)	(21.43)%
Services	1,019,278	1,470,405	6.48%	451,127	44.26%
Other	2,654,609	1,945,276	8.58%	(709,333)	(26.72)%
CED Loan/Program Costs	2,678,126	2,282,400	10.06%	(395,726)	(14.78)%
Capital	2,733,457	20,000	0.09%	(2,713,457)	(99.27)%
Transfers	13,657,968	9,171,753	40.44%	(4,486,215)	(32.85)%
Contingency	403,095	4,651,047	20.51%	4,247,952	1053.83%
	25,557,040	22,678,601	100%	(2,878,439)	(11.26)%

Personnel. Special revenue funds with personnel expenditures include TIF's, Library, Federal Programs (COPS grant) and Block Grant. Almost 13% of special revenue fund expenditures are personnel. Increases within this category are predominately the result of contractual general wage increases and related expenses. Personnel expenditures have increased as a result of COPS grant funding that is available for CY2015.

Supplies. Less than one percent of special revenue fund expenditures are supplies. Once adjusted for the prior periods, short year, expenditures within this category remain consistent with the prior year.

Services. Almost six percent of special revenue fund expenditures are services. This category shows an increase in budgeted costs due to stonework restoration budgeted at the Main Library.

Other. Eight percent of special revenue fund expenditures are categorized as other. These expenditures have a decrease after adjusting for the prior short year as the result of completed contributions for one time 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.

Capital. Special revenue capital is down \$ 4,369,010 as the result of completed the Schwiebert Riverfront Park Boat Dock. Budgeted within this category are funds to purchase a new Livescan finger print machine for the Police Department.

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

Contingency. The increase in contingency is due to funds budgeted for unanticipated economic development projects.

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 (9 Month) CY 2014	Proposed Budget CY 2015	Percent of Total	Increase (decrease)	Percent increase (decrease)
Property Taxes	223,245	302,932	7.02%	79,687	35.69%
Investment & Loans	1,974	2,759	0.06%	785	39.77%
Other Finance Sources	17,904,173	4,012,230	92.92%	(13,891,943)	(77.59)%
	18,129,392	4,317,921	100%	(13,811,471)	(76.18)%

Debt Service Expenditures	Adopted Budget (9 Month) CY 2014	Proposed Budget CY 2015	Percent of Total	Increase (decrease)	Percent increase (decrease)
Services	18,835	23,270	0.56%	4,435	23.55%
Debt Services	18,138,978	4,124,255	99.44%	(14,014,723)	(77.26)%
	18,157,813	4,147,525	100%	(14,010,288)	(77.16)%

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 (9 Month) CY 2014	Proposed Budget CY 2015	Percent of Total	Increase (decrease)	Percent Increase (decrease)
Property Taxes	1,752,887	1,753,402	5.20%	515	0.03%
Grants	1,082,250	0	0.00%	(1,082,250)	(100.00)%
Charges for Services	14,151,754	19,627,692	58.20%	5,475,938	38.69%
Program Fees	295,935	394,865	1.17%	98,930	33.43%
Concessions	463,525	460,577	1.37%	(2,948)	(0.64)%
Rents and Royalties	720,823	496,460	1.47%	(224,363)	(31.13)%
Transfers	537,097	823,835	2.44%	286,738	53.39%
Investments and loans	536,383	95,782	0.28%	(440,601)	(82.14)%
Contributions/donations	15,175	13,475	0.04%	(1,700)	(11.20)%
Bond Proceeds	17,452,097	9,993,193	29.63%	(7,458,904)	(42.74)%
Other	54,005	66,760	0.20%	12,755	23.62%
	37,061,931	33,726,041	100%	(3,335,890)	(9.00)%

Property Tax. The Park Fund activities are supported by property tax. The levy remained consistent with CY 2014 with a slight increase due to rounding.

Government Grants. This category is made up of both Federal grants and State grants. Budgeting in this category decreased as the result of one time grants budgeted in CY 2014 that did not occur again in CY2015.

Charges for Services. After accounting for the change for the prior period's nine month year, CY 2015 increased as a result of a wastewater rate increase of 3.0%.

Program Fees. Programs Fees comprises less than 1.0% of the total revenue and is the result of charges for Recreation Programs within the Parks and Recreation Fund. After accounting for the prior period's short year, this category is budgeted to remain fairly consistent.

Concessions. Most concession revenue is earned during the summer months, so the 9 month budget last year had little impact on this category.

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.

Operating Transfers. Transfers increased \$286,738. This is the result of increased transfers to Parks Fund for maintenance of downtown areas and gateways into the City. Table 11 in the Miscellaneous section details inter-fund transfers.

Investment and Loans. Though this category makes up less than one percent of the Enterprise Funds revenues, this category saw a decrease as a result of rehabilitation loans being paid off.

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. This category, which makes up less than 1% of the total Enterprise budget reflects predominately non-operating revenue and is anticipated to be consistent with the prior year, after adjusting for the prior short year.

Enterprise Expenses	Adopted Budget (9 Month) CY 2014	Proposed Budget CY 2015	Percent of Total	Increase (decrease)	Percent Increase (decrease)
Personnel	5,488,448	7,397,202	23.43%	1,908,754	34.78%
Supplies	2,013,542	2,156,098	6.83%	142,556	7.08%
Services	4,323,455	5,109,637	16.18%	786,182	18.18%
Other	144,118	142,763	0.45%	(1,355)	(0.94)%
Programs	824,562	613,100	1.94%	(211,462)	(25.65)%
Capital	17,083,750	6,996,000	22.15%	(10,087,750)	(59.05)%
Debt Service	3,986,695	4,908,747	15.54%	922,052	23.13%
Transfers	1,394,680	2,092,831	6.63%	698,151	50.06%
Contingency/ Depreciation	1,726,104	2,161,771	6.85%	435,667	25.24%
	36,985,354	31,578,149	100.00%	(5,407,205)	(14.62)%

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 one percent, predominately as the result of general wage increases.

Supplies. Supply expenses actually decreased 20% after adjusting for the short year.

Services. This category makes up 16% of total Enterprise Funds expenses. The increase of 18% in this category is the result of seasonal services budgeted during the summer months, which was not affected by the 9 month short year.

Other. This category makes up less than one percent of all budgeted expenses.

Programs. Programs expenses decreased 211,462 as a result of a decrease in the housing loan program.

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.

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 (9 Month) CY 2014	Proposed Budget CY 2015	Percent of Total	Increase (decrease)	Percent Increase (decrease)
Government grants	63,000	71,000	0.56%	8,000	12.70%
Charges for services	229,584	260,170	2.04%	30,586	13.32%
Employer contribution	3,400,155	4,822,100	37.74%	1,421,945	41.82%
Employee contribution	881,960	1,212,841	9.49%	330,881	37.52%
Retiree contribution	311,946	431,035	3.37%	119,089	38.18%
Engineering	1,100,000	1,352,000	10.58%	252,000	22.91%
Equipment maintenance	3,053,797	4,081,434	31.94%	1,027,637	33.65%
Hydroelectric charges	167,320	208,000	1.63%	40,680	24.31%
Investment & Loans	13,303	15,106	0.12%	1,803	13.55%
Transfers	240,100	167,264	1.31%	(72,836)	(30.34)%
Other	63,630	157,128	1.23%	93,498	146.94%
	9,524,795	12,778,078	100%	3,253,283	34.16%

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, street cuts and fees received from outside agencies for use of the Wellness Center. This category reflects internal charges for property damage which is based upon a 5 year average.

Employer Contributions. The employer share for health and liability insurance premiums increased \$1,421,945. After allowing for the prior short year, this category increased 6%.

Employee Contributions. The employee share of health premiums increased \$330,881; however after allowing for the prior short year, this category increased three percent.

Retiree Contributions. The retiree share of health premiums increased three percent, after accounting for the prior short period. A new retiree benefit has been instituted providing retirees with a funded medical account to use towards medical expenses.

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 decrease 8% due to numerous projects occurring and getting completed last year.

Equipment Maintenance. This revenue is derived from rental and service charges to user departments. After adjusting for the short year, this category is consistent with the prior year.

Hydroelectric Charges. Revenue budgeted within this category represents hydro electric services generated and provided to the Water and Sewer facilities.

Transfers. Transfers decreased \$72,836. See Table 11 in the Miscellaneous section of the document for a listing of transfers.

Other. Other increased due to anticipated sales of used assets that will be replaced during this budget year.

Internal Service Expenses	Adopted Budget (9 Month) CY 2014	Proposed Budget CY 2015	Percent of Total	Increase (decrease)	Percent Increase (decrease)
Personnel	1,685,276	2,302,007	17.27%	616,731	36.60%
Supplies	1,128,940	1,417,523	10.64%	288,583	25.56%
Services	5,672,537	6,882,614	51.65%	1,210,077	21.33%
Other	22,315	85,456	0.64%	63,141	282.95%
Capital	901,788	1,298,736	9.75%	396,948	44.02%
Debt Services	171,997	169,069	1.27%	(2,928)	(1.70)%
Transfers	352,244	488,444	3.67%	136,200	38.67%
Depreciation/Contingency	484,670	682,739	5.12%	198,069	40.87%
	10,419,767	13,326,588	100%	2,906,821	27.90%

Personnel. Personnel costs reflect an increase of 17%. After accounting for the shortened period last year, this category actually increased 2.5% which is predominately as the result of general wage increases.

Supplies. Supplies increased 25% which is the result of the shortened budget year for CY 2014.

Services. Services increased 21% and make up 52% of the Internal Service Funds expenses. After adjusting for the shortened budget year, this calculates to a 9% increase. This increase is the result of increased insurance claims.

Other. Though this category makes up less than one percent of Internal Service Expenses, it has a significant increase. This increase is for anticipated premium taxes to be paid on the City's health insurance plan.

Capital. Fleet equipment replacement purchases less trade-in value are budgeted at \$1,298,736. This is an increase of \$396,948 from the nine month CY 2014 period. See Table 1 in the Miscellaneous section of the document for a listing of fleet purchases.

Debt Service. Debt Service was not affected by the prior year's shortened period. As a result, CY 2015 debt payments are consistent with the prior year.

Transfers. After adjusting for the prior year's shortened period, this category increased four percent. Transfers in this category are transfers to the General Fund for services provided. This increase is consistent with increased costs.

Depreciation/Contingency. After adjusting for the prior year's shortened period, this category increased 5.6%. All of this increase is due to increase in depreciation.

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 \$25,333,204 at March 31, 2014.

#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 \$34,916,768 at March 31, 2014.

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

CAPITAL IMPROVEMENTS

Proposed CY 2015 capital and infrastructure maintenance projects included in this operating budget are \$21,301,985. Detail of the CY 2015 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, 2014, the City of Rock Island had \$42,385,000 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 2013 and 2014 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 6.04% and the Fire Pension fund achieved a rate of 5.26% over the past ten years. The pension fund rates are net of all investment and monitoring fees. City investments earned \$294,781 for the year ended March 31, 2014.

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, 2014. This was the thirty-fourth 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-eight 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.



ROCK ISLAND
ILLINOIS

**DEPARTMENT BUDGET SCHEDULE
CY 2015**

(revised 10-07-14)

Monday, March 31 st	Finance Department develops budget schedule for CY 2015 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
Monday, April 14 th	Finance Department disseminates CY 2015 budget schedule Finance Department Identifies projects for which CIP/gaming funds are already committed for CY 2015 and determines amount of gaming funds available
Monday, May 5 th	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
Friday, May 9 th	Finance Department completes initial set up of the Budget Preparation module and creates the Budget Preparation database / Budget Prep module (Budget Version 02 – Startup) open for use by Finance Dept.
Monday, May 12 th	Finance Department distributes instructions for CY 2015 budget preparation Finance Department sends CIP request memo to all departments
Wednesday, May 14 th	Request for payroll assumptions sent to the Finance Department and Human Resources Department.
Friday, May 16 th	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
Friday, May 16 th	Department recommendations ref. revenue generating ideas and/or current rate structure changes due to Finance Department
Wednesday, May 21 st	Assumptions due for CY 2015 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
Friday, May 23 rd	CIP budget requests for CY 2015 are due to Finance Department
Tuesday, May 27 th	Departments provided with payroll position report for verification of CY 2015 proposed staffing body count, account distribution, and fte's
Wednesday, May 28 th	Finance Department reviews CIP requests and eliminates non-qualifying requests
Monday, June 2 nd	Departments return completed payroll position reports with requested additions and corrections Finance Department identifies amount of General Fund carryover available from CY 2014 budget for use in CY 2015 Departments advised that Budget Version 02 (Startup) is open for entry of revenue amounts

Thursday, June 5 th	Qualifying CIP requests presented to City Manager and Directors for review
Monday, June 9 th	Departments provided with revised payroll position report for final verification of CY 2015 proposed staffing body count, account distribution, and fte's List of qualifying CIP requests reviewed by Budget Team Following expenditure amounts due from departments for dissemination to all department s for entry: - 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
Monday, June 9 th	CDBG study session with City Council
Thursday, June 12 th	CDBG & Gaming Grant performance public hearing
Friday, June 13 th	Departments to have completed entry of all revenues in Budget Version 02 Departments to return payroll position reports with any changes
Monday, June 16 th	CDBG applications are available CDBG policies approved by City Council
Friday, June 20 th	Vehicle maintenance charges due from Public Works for dissemination to all department s for entry Departments to submit completed Professional Development Budget Review forms to the Finance Department
Friday, June 20 th	City Council holds annual Goal Setting Session
Saturday, June 21 st	City Council holds annual Goal Setting Session
Monday, June 23 rd	Departments provided with expenditure guidelines and advised to begin entry of expenditures in Budget Prep module using Budget Version 02 (Startup) Finance Department provides departments with instructions ref. electronic Budget Summary submission due July 18 th
Thursday, June 26 th	Departments provided with finalized list of CIP requests to be reviewed with City Council
Thursday, June 26 th	CDBG workshop for applicants
Friday, June 27 th	Overtime amounts due from all departments for calculation of FICA/Medicare & Pension then dissemination to all departments for entry
Friday, July 4 th	Review to be completed of Professional Development Budget Review forms submitted by departments
Friday, July 11 th	Inquiries sent to departments ref. their Professional Development Budget Review forms
Tuesday, July 15 th	Finance Department compiles Financial Trend Monitoring System report
Friday, July 18 th	Electronic submission of Budget Summary with narrative due from all departments to Finance Department
Friday, July 18 th	CDBG applications are due

Wednesday, July 23 rd	City staff reviews CDBG applications
Friday, July 25 th	Responses due from departments ref. inquiries concerning their Professional Development Budget Review forms Budget Team to provide departments with variance issues for their review and comment
Sunday, July 27 th	Budget Version 02 (Startup) closed and Budget Version 03 (Budget Team) opened for use by Finance Department
Monday, July 28 th	Gaming Grant study session with City Council
Wednesday, July 30 th	Variance analysis responses due from all departments
Thursday, July 31 st	Citizen's Advisory Committee (CAC) orientation
Friday, Aug. 1 st	Review by City Manager of Professional Development Budget Review forms submitted by departments
Friday, Aug. 1 st	Gaming Grant applications available
Tuesday, Aug. 5 th	Budget analysis meetings held by Budget Team with: Fire Department / 9:00 AM – 10:00 AM Human Resources Department / 10:00 AM – 11:00 AM Library Department / 2:30 PM – 3:30 PM
Tuesday, Aug. 5 th	Citizen's Advisory Committee (CAC) CDBG application review meeting
Wednesday, Aug. 6 th	Budget analysis meetings held by Budget Team with: City Clerk, General Administration, & Council-Mayor / 11:00 AM – 11:30 AM Public Works Department / 1:00 PM – 2:30 PM
Thursday, Aug. 7 th	Budget analysis meetings held by Budget Team with: Information Technology Department / 1:00 PM – 2:00 PM Parks & Recreation Department / 2:00 PM – 3:30 PM
Thursday, Aug. 7 th	Citizen's Advisory Committee (CAC) CDBG application review meeting
Friday, Aug. 8 th	Budget analysis meetings held by Budget Team with: Police Department / 1:00 PM – 2:00 PM
Monday, Aug. 11 th	Budget analysis meetings held by Budget Team with: Community & Economic Development Department / 8:30 AM – 10:00 AM
Monday, Aug. 11 th	City Council approves Gaming Grant policies
Tuesday, Aug. 12 th	Budget analysis meetings held by Budget Team with: Finance Department / 10:00 AM – 11:00 AM
Tuesday, Aug. 12 th	Citizen's Advisory Committee (CAC) CDBG allocation meeting
Wednesday, Aug. 13 th	Budget analysis meetings held by Budget Team with: Martin Luther King Jr Center Department / 9:00 AM – 10:00 AM
Thursday, Aug. 14 th	Citizen's Advisory Committee (CAC) Gaming Grant application workshop

Friday, Aug. 22 nd	Final recommendations submitted to City Manager ref. Professional Development Budget Review forms submitted by departments
Friday, Aug. 22 nd	Final budget change requests due from all departments
Monday, Aug. 25 th	Public hearing for CDBG at City Council meeting
Wednesday, Aug. 27 th	Budget Version 03 (Budget Team) closed and Budget Version 04 (City Manager) opened for use by Finance Department
Wednesday, Sept. 3 rd	Electronic submission of updated Budget Summary with narrative due from all departments to Finance Department
Monday, Sept. 8 th	Budget review meetings held by City Manager with: Community & Economic Development Department / 1:00 PM – 2:30 PM
Monday, Sept. 8 th	CDBG allocation approved by City Council
Tuesday, Sept. 9 th	Budget review meetings held by City Manager with: Information Technology Department / 10:30 AM – 11:30 AM
Wednesday, Sept. 10 th	Budget review meetings held by City Manager with: Martin Luther King Jr Center Department / 9:00 AM – 10:00 AM City Clerk, General Administration, & Council-Mayor / 10:00 AM – 10:30 AM Finance Department / 10:30 AM – 11:00 AM Public Works Department / 1:00 PM – 2:30 PM
Thursday, Sept. 11 th	Budget review meetings held by City Manager with: Human Resources Department / 1:00 PM – 2:00 PM Parks & Recreation Department / 2:00 PM – 3:30 PM
Friday, Sept. 12 th	Budget review meetings held by City Manager with: Fire Department / 10:00 AM – 11:00 AM Police Department / 1:00 PM – 2:30 PM Library Department / 2:30 PM – 3:30 PM
Monday, Sept. 15 th	Departments provided with instructions for completion of budget documents
Monday, Sept. 15 th	Gaming Grant applications are due
Monday, Sept. 22 nd	Individual budget update meetings held with Mayor and City Council Members
Monday, Sept. 22 nd	Capital Improvement Program (CIP) to be reviewed by City Council during study session
Tuesday, Sept. 23 rd	City staff reviews Citizen's Advisory Committee (CAC) Gaming Grant applications
Friday, Sept. 26 th	Cut off any further entries in budget module with any additional changes needed being kept on separate list for later entry Budget Version 04 (City Manager) closed and Budget Version 05 (Council) opened for use by Finance Department
Monday, Sept. 29 th	Budget reports run and Expense by Object and Expense by Fund tables made available to departments for use in budget documents
Tuesday, Oct. 7 th	Citizen's Advisory Committee (CAC) Gaming Grant application review meeting

Thursday, Oct. 9 th	Citizen's Advisory Committee (CAC) Gaming Grant application review meeting
Tuesday, Oct. 14 th	Citizen's Advisory Committee (CAC) Gaming Grant application review meeting
Thursday, Oct. 16 th	Citizen's Advisory Committee (CAC) Gaming Grant application allocation meeting
Monday, Oct. 20 th	Public hearing for Citizen's Advisory Committee (CAC) Gaming Grant allocations (if required)
Friday, Oct. 24 th	Deadline for departments to update templates (analysis, narrative, staffing and service indicators) and return to Finance Department Budget Version 05 (Council) closed and Budget Version 06 (Final) opened for use by Finance Department
Monday, Nov. 3 rd	Citizen's Advisory Committee (CAC) Gaming Grant allocations approved by City Council
Thursday, Nov. 6 th	Deadline for budget document completion
Monday, Nov. 10 th	Draft CY 2015 Budget document provided to Mayor / City Council members City Manager Budget Presentation at City Council Meeting
Monday, Nov. 17 th	Budget Review with City Council 5:00 PM to 5:15 PM Budget Overview (include property tax recommendation) 5:15 PM to 5:45 PM MLK 5:45 PM to 6:15 PM Police 6:15 PM to 7:15 PM Comm & Econ Dev 7:15 PM to 7:45 PM Library 7:45 PM to 8:45 PM Public Works
Monday, Nov. 24 th	Publish Notice of Public Hearing on Budget, with notice required at least ten days prior to hearing Publish Notice of Property Tax Hearing (if necessary), with notice to be published not more than 14 days and not less than 7 days prior to hearing
Monday, Nov. 24 th	Saturday Budget Review with City Council 5:00 PM to 5:15 PM Follow-up to Nov. 17 th meeting 5:15 PM to 6:00 PM Park & Recreation 6:00 PM to 6:30 PM Fire 6:30 PM to 7:00 PM Info Technology 7:00 PM to 8:00 PM Finance/HR/Gen Admin/City Clerk 8:00 PM to 8:30 PM General Discussion and Direction
Monday, Dec. 8 th	Public Hearing on Budget Ordinance Public Hearing on Property Tax Levy (if necessary) City Council considers Budget Ordinance City Council considers Property Tax Levy Ordinance City Councils considers Property Tax Abatement Resolutions
Monday, Dec. 15 th	City Council adopts Budget Ordinance City Council adopts Property Tax Levy Ordinance City Councils adopts Property Tax Abatement Resolutions
Tuesday, Dec. 16 th	File Property Tax Levy and Truth in Taxation Certification 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 in 2014. 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, 2014. 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.

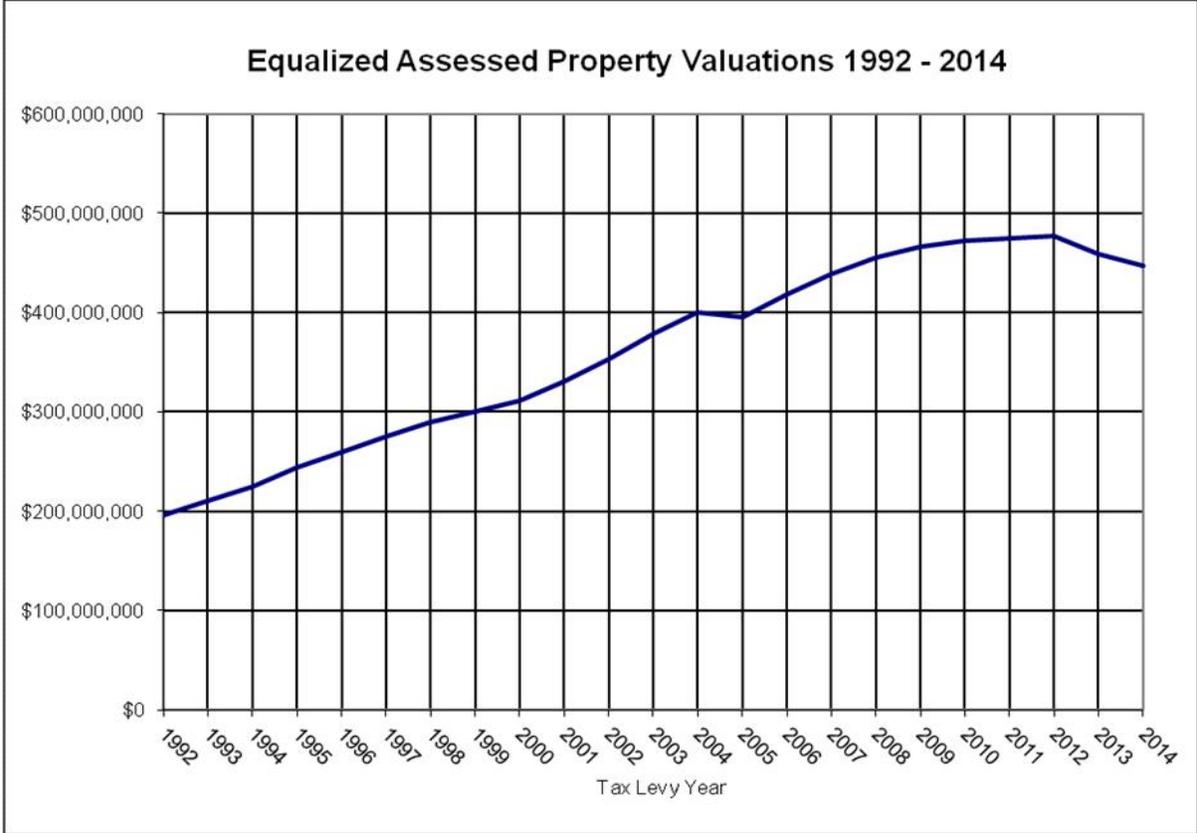
The City has managed to continue a ninety (90) day reserve balance in the General Fund. City financial policies require that any surplus exceeding the ninety (90) day target balance will be transferred to the City's Capital Fund.

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 slightly in 2014 but are predicted to have bottomed out and will begin increasing. 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 third for the total property tax rate. Rock Island also does not compare well to other cities with sales tax revenue per capita.

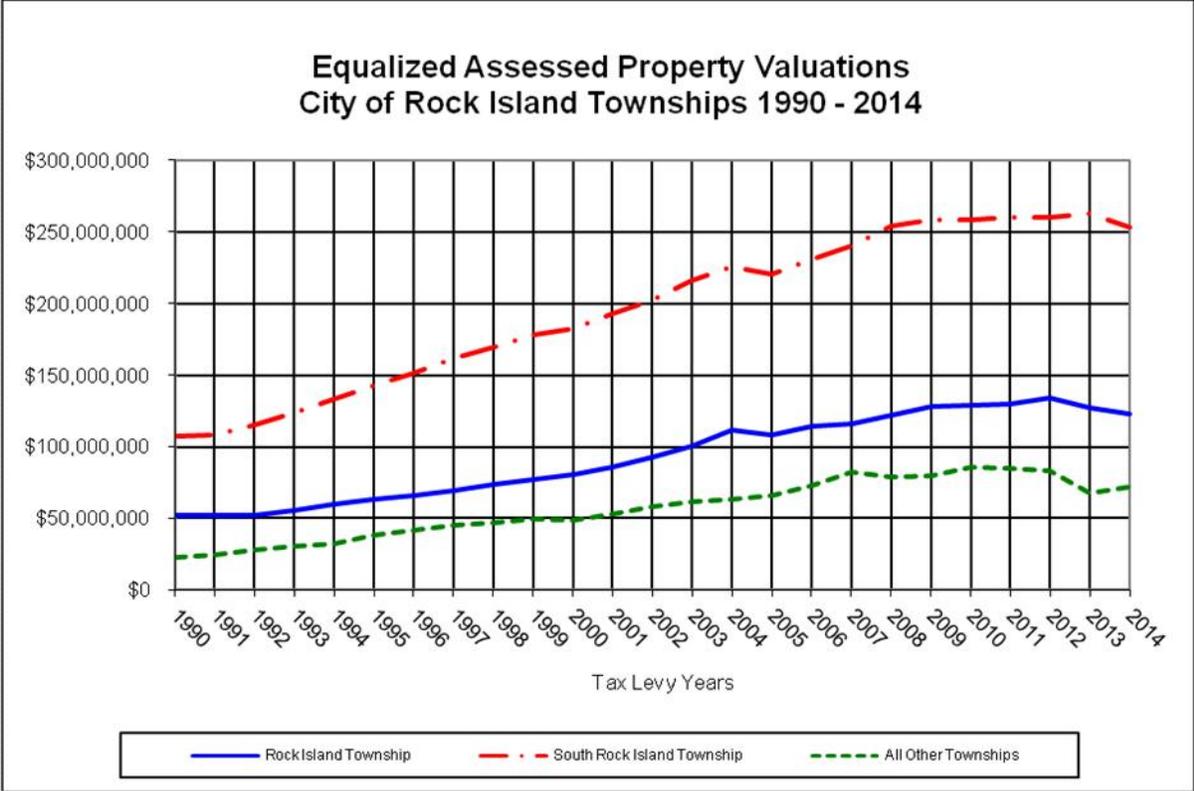
To address these concerns, the Rock Island City Council has consistently identified community and economic development as a top priority and has supported a number of initiatives directed at creating and retaining jobs in the community, expanding the City's tax base and promoting the City as "Rock Solid,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

COMMUNITY GROWTH TRENDS



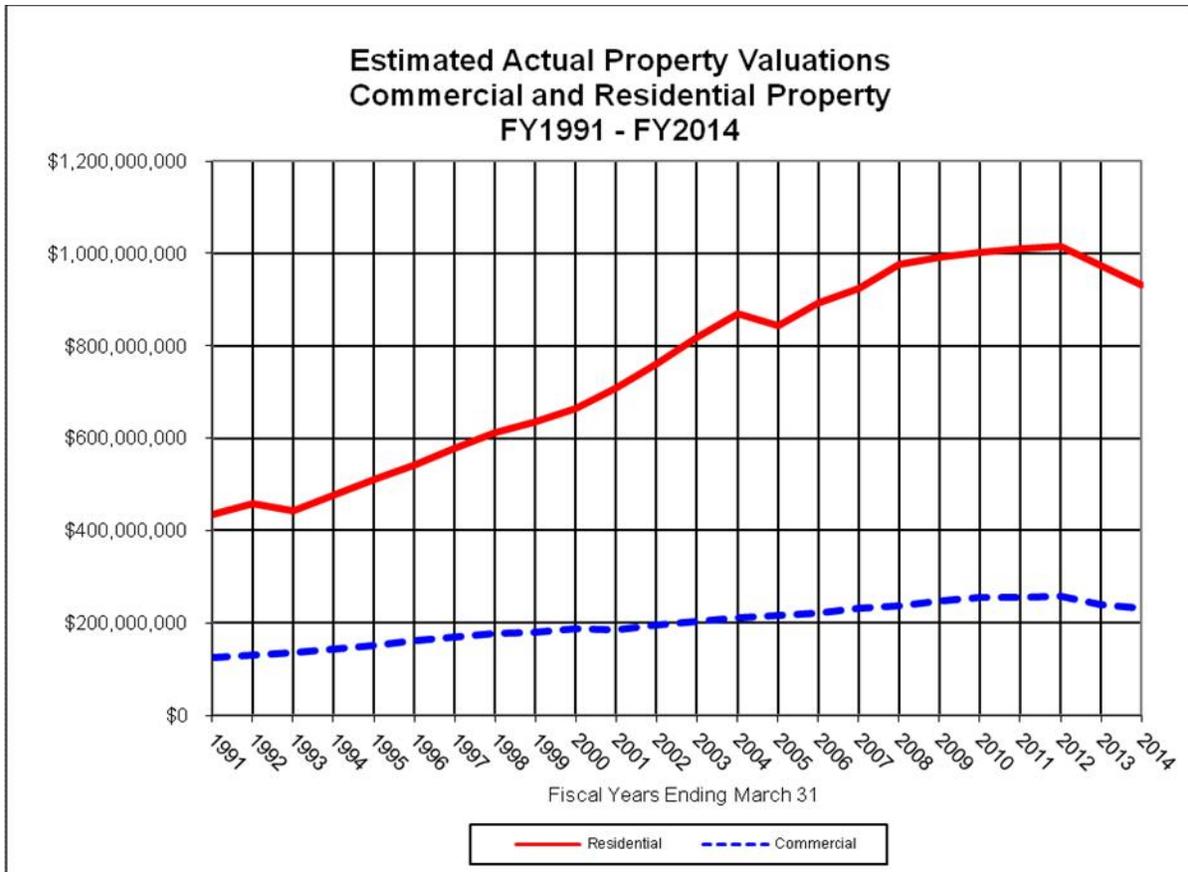
INDICATOR DESCRIPTION: Property tax is almost 20% of total General Fund revenue, so changes in property assessments have a significant impact on the General Fund. Assessed valuation is the value of all real property in a taxing district. In Rock Island, property is assessed at 1/3 of market value. The 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 116% from \$185,512,063 in 1991 to \$400,324,776 in 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 2014, the City experienced a 2.52% decrease to \$447,068,465 which followed a 3.98% decrease in 2013 due to the economic downturn. Over the last twenty-three years, property values have increased on average 3.95% per year. Due to housing and economic development within the City, it is anticipated a slight decrease may be experienced during 2015 with an increase projected thereafter.



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 2014, this trend changed as property values for South Rock Island Township decreased 3.80% and Rock Island Township decreased 3.97%. Additionally, Blackhawk and South Moline Townships actually increased 5.15%. This chart continues to point out the need for continued efforts towards improving property values in all its townships.

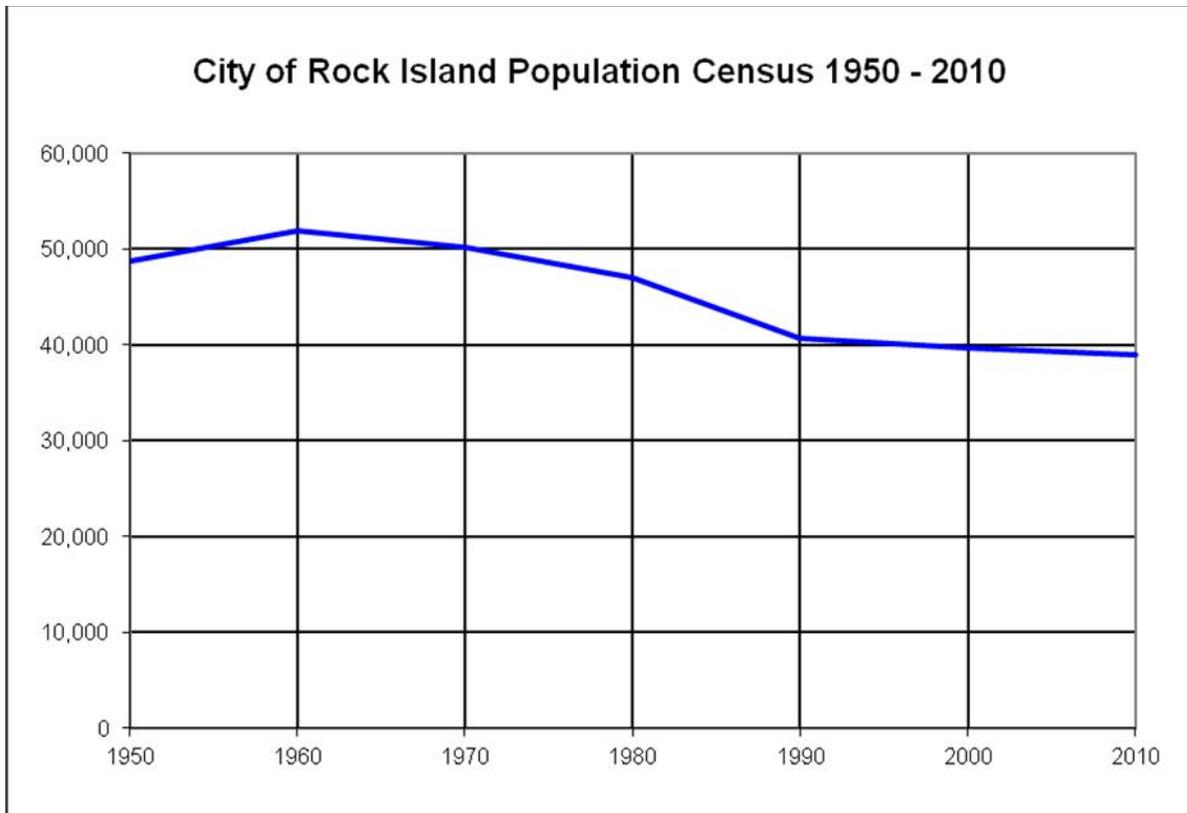


INDICATOR DESCRIPTION: The types of taxable property are: commercial, residential, industrial, farm and railroad. The majority of the taxable properties in the City are classified as commercial or residential. This chart compares commercial and residential property values from 1991 to December 31, 2014.

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 but recovered to \$1,015,601,808 in 2012. Since then, values have decreased 4.26% in 2013 and 4.10% in 2014 due to the economic downturn.

Commercial property values increased at a much slower rate becoming virtually stagnant from 1999 – 2001, but subsequently resumed their steady rise and in 2012 reached \$258,471,825. Since then, values have decreased 6.78% in 2013 and 3.94% in 2014 due to the economic downturn.

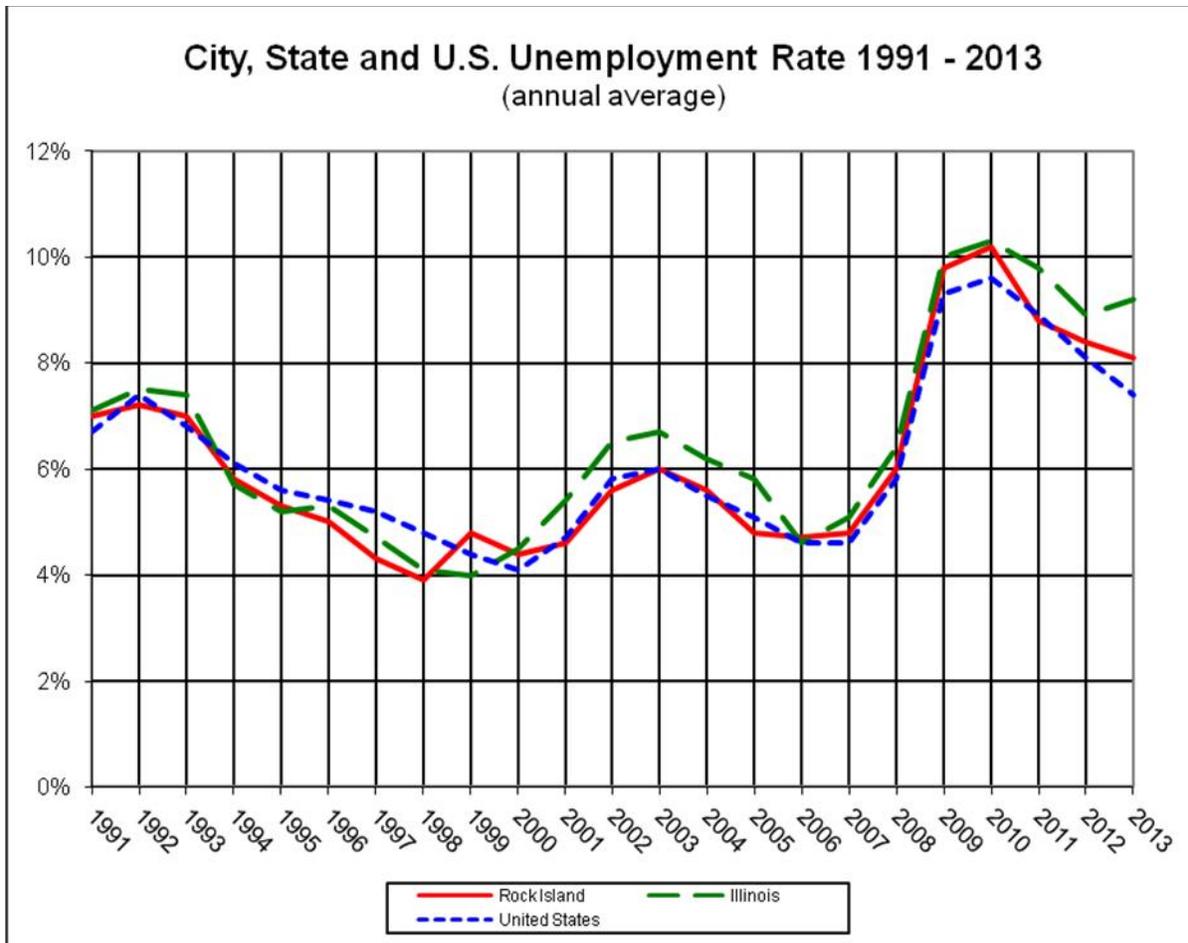
As pointed out elsewhere within this document, the City has made significant investment in housing and economic development. A slight decrease is expected in 2015, but it is anticipated this will reverse and increase thereafter.



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.

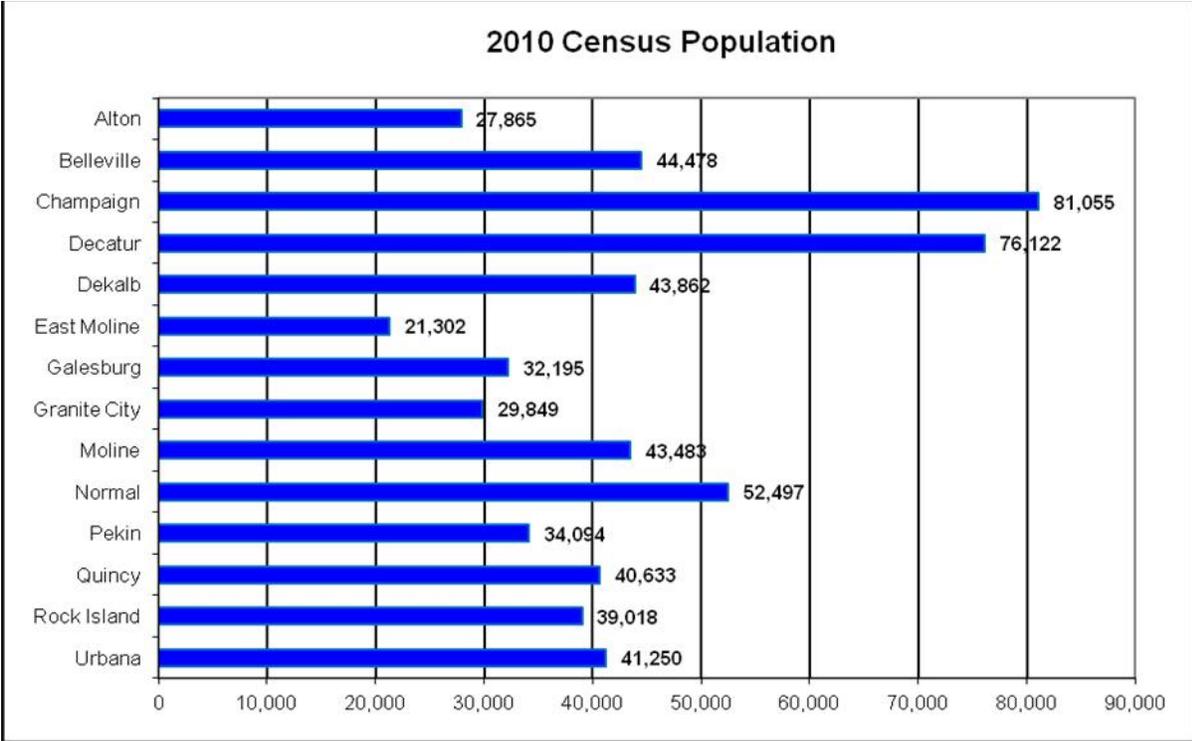
TREND ANALYSIS/CONCLUSION: The decline in the 1980's parallels the decline in property values during that same period. Since 1990, Rock Island's population continued to decline, but at a slower rate while property values increased. An increase in population through residential development is vital to 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. In addition, with the assistance of Rock Island Economic Growth, the City has made a significant investment in downtown housing with much success.

COMPARATIVE TRENDS



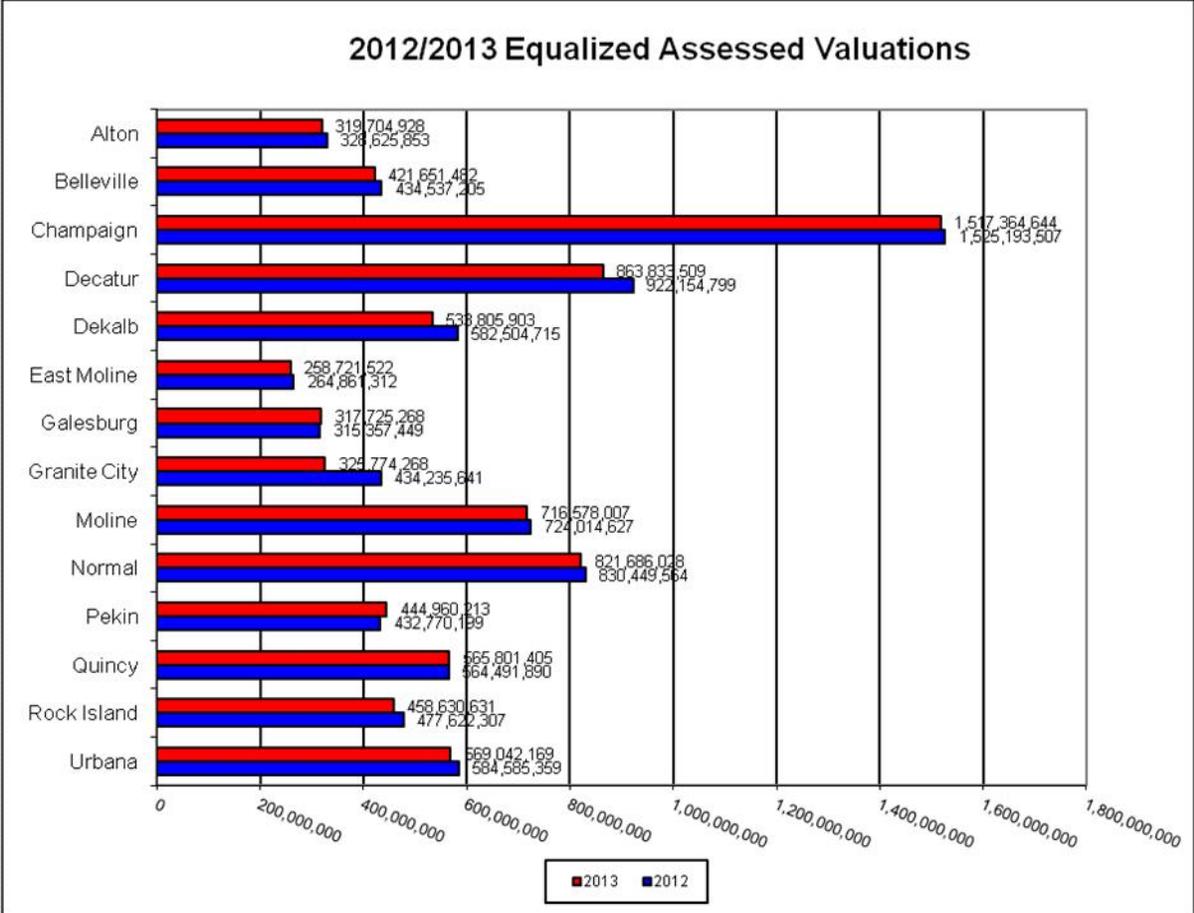
INDICATOR DESCRIPTION: This chart shows the average yearly unemployment rate for the City of Rock Island, State of Illinois, and United States of America from 1991 to 2013. The City unemployment rate, which previously peaked in 1992 at 7.2%, reached a new peak in 2010 at 10.2%. The lowest rate of 3.9% 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 2013 though the unemployment rate for the City has declined to 8.1%. Though this rate is above the national average of 7.4%, it is below the Illinois state rate of 9.2%. In addition, it is improved for the third year in a row. This positive trend is expected to continue.



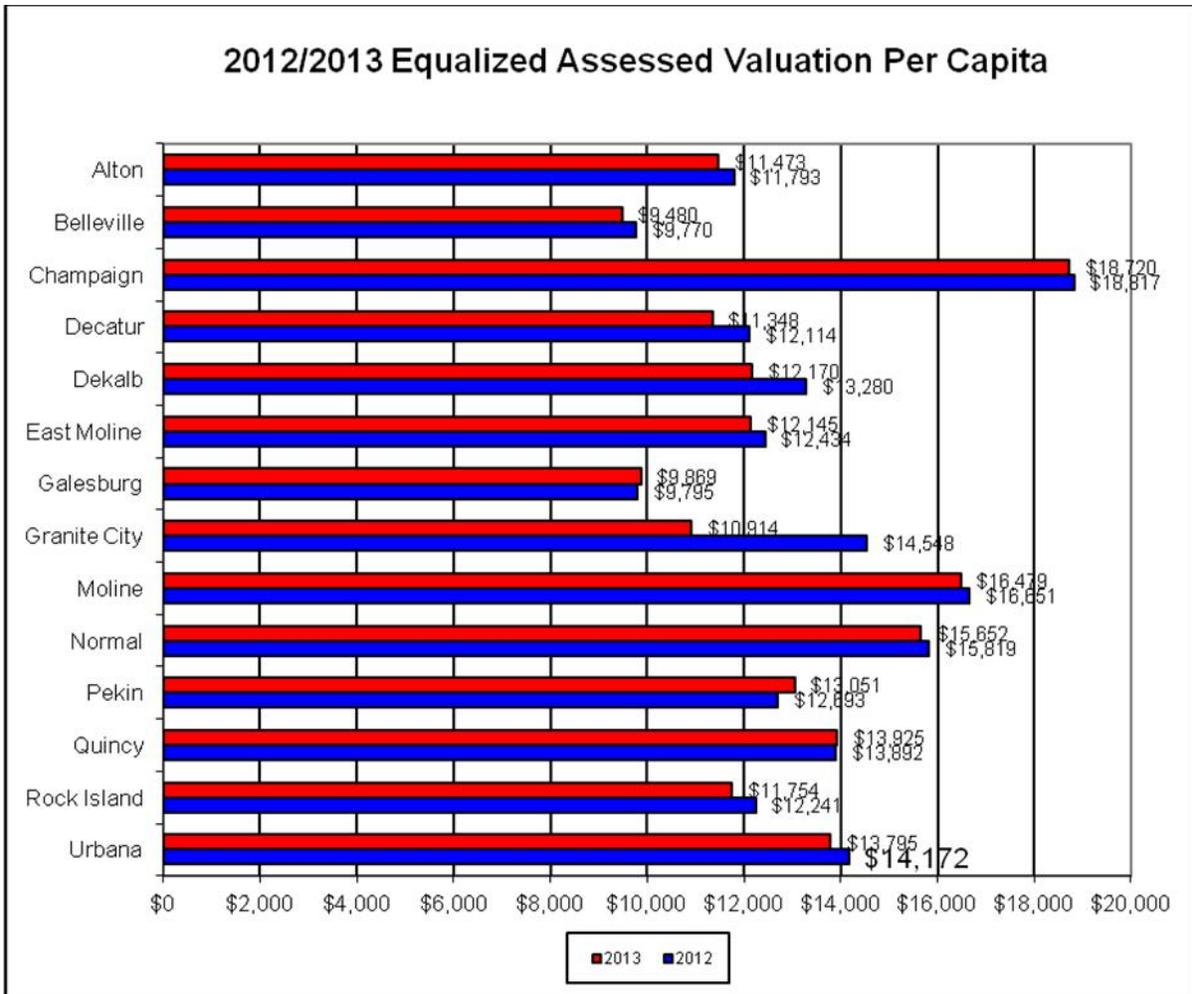
INDICATOR DESCRIPTION: 2010 Census populations for selected Illinois cities.

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 2012 and 2013 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 2013 property value for the City of Moline is \$716,578,007. The property value for Moline is 51.59% greater than the property value for Rock Island even though Moline’s population is estimated to exceed Rock Island’s by only 11.44%. For 2013, eleven of the fourteen cities listed saw a decrease in their Equalized Assessed Valuations with Rock Island experiencing a 3.98% decrease which was slightly above the average change for all fourteen cities at a decrease of 3.79%. All but three cities experienced a decrease in their Assessed Valuations.



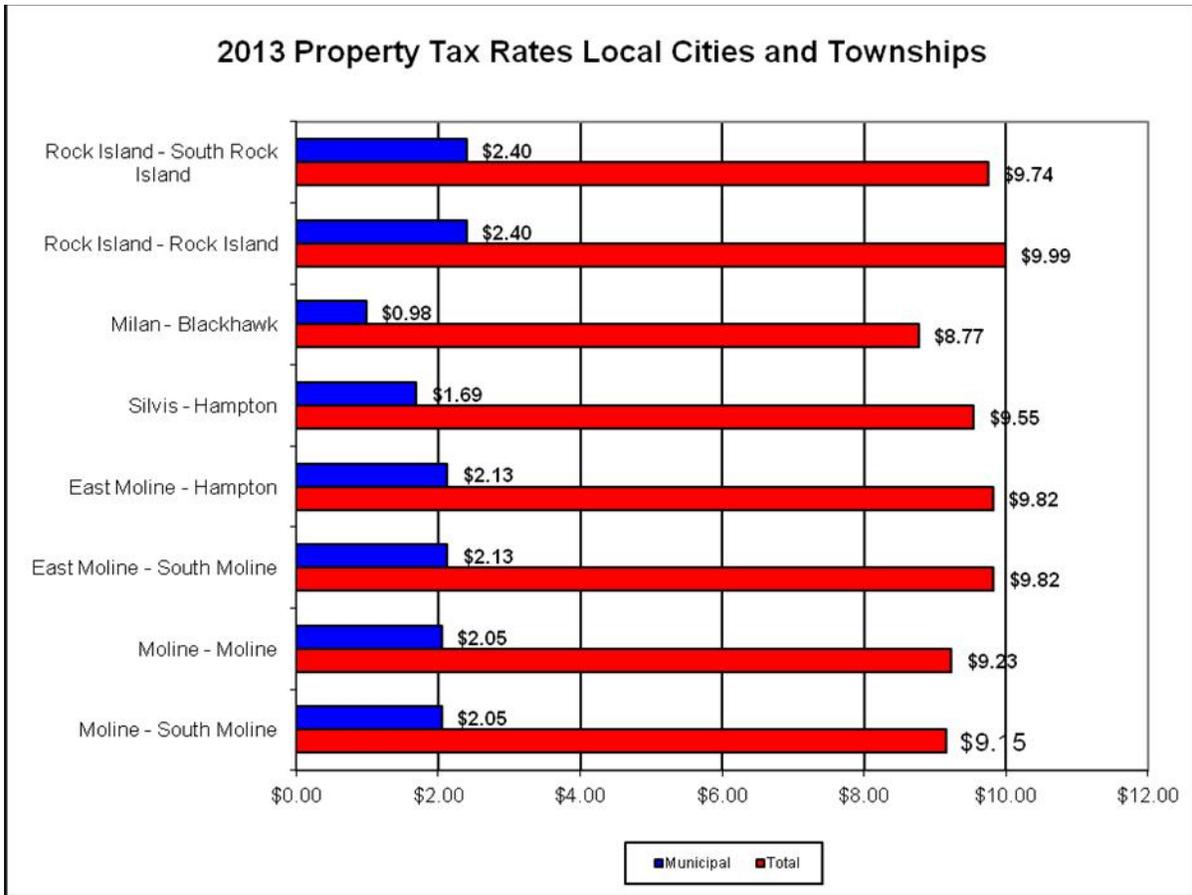
INDICATOR DESCRIPTION: The comparison of 2012 and 2013 property values per capita for fourteen Illinois cities.

TREND ANALYSIS/CONCLUSION: Of the fourteen Illinois cities included in the survey, five cities in 2013, consisting of Alton, Belleville, Decatur, Galesburg, and Granite City, have lower equalized assessed valuations per capita than Rock Island. This is compared to four cities lower than Rock Island in 2012. The equalized assessed valuation per capita for Rock Island has decreased approximately 3.98% from the previous year. It should be noted that eleven of the fourteen cities in this survey had a decrease in their equalized assessed valuation per capita from 2012 to 2013.



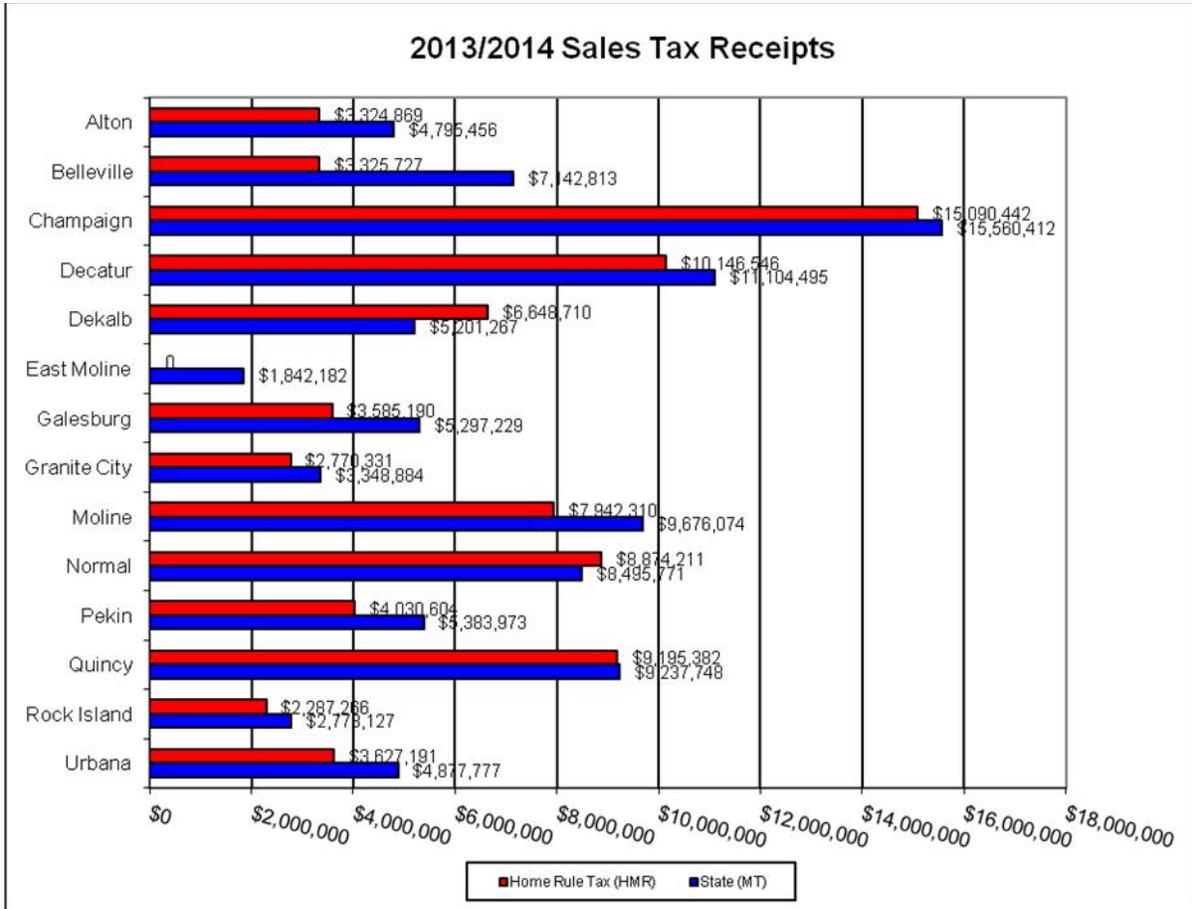
INDICATOR DESCRIPTION: The comparison of 2013 property tax rates for fourteen Illinois cities. (Taxes levied in 2013 and collected in 2014.) Shown are the municipal and total tax rates. The total tax rate includes rates for taxing bodies such as schools and other special districts and therefore compares the total tax due from a typical taxpayer.

TREND ANALYSIS/CONCLUSION: Rock Island (\$9.99) has the third 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 cities with a total tax rate higher than Rock Island are DeKalb at \$12.45, Galesburg at \$10.56, and Urbana at \$10.46. 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.



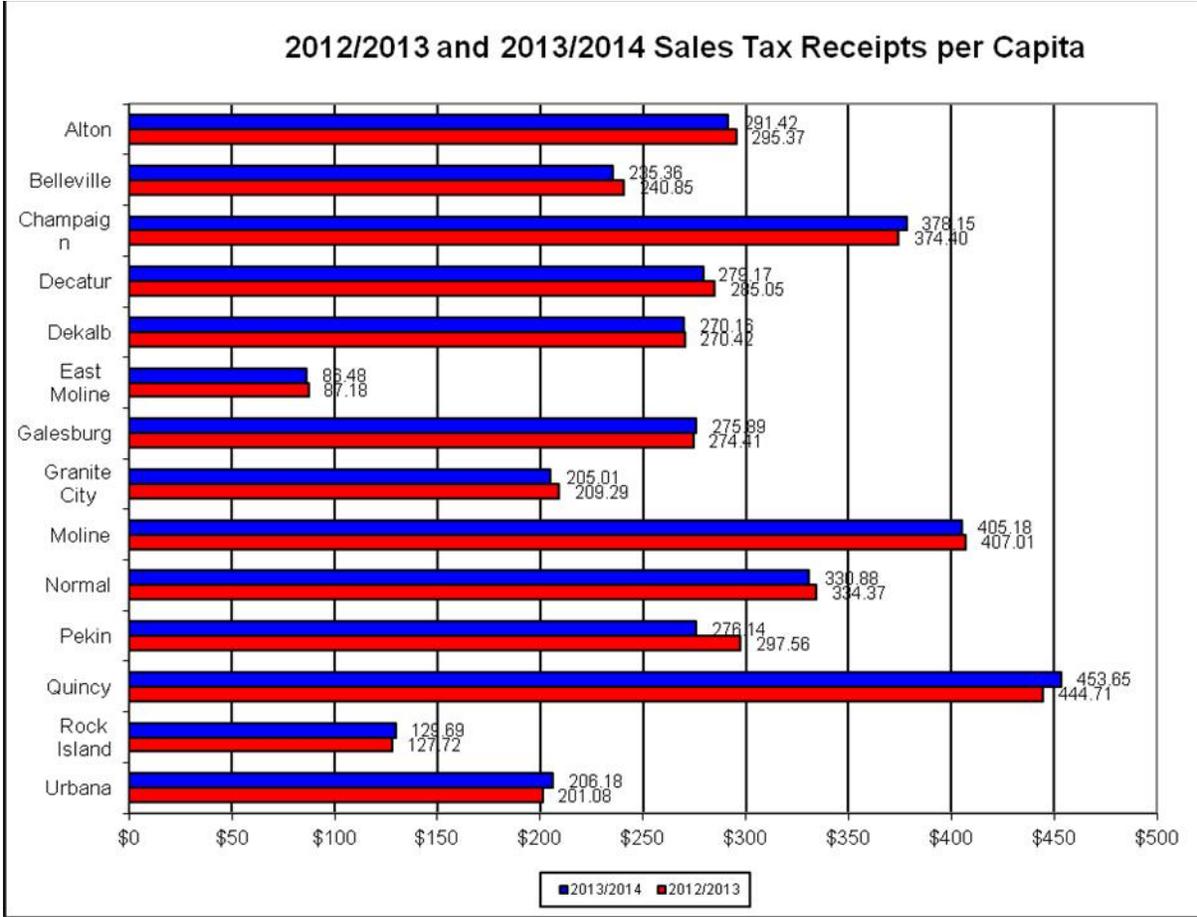
INDICATOR DESCRIPTION: This chart compares the total property tax rate and the municipal portion of that rate (including Parks and Library) for Illinois Quad-City townships. (Taxes levied in 2013 and collected in 2014.) It shows the relative tax burden for residents located within these townships. Cities 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.



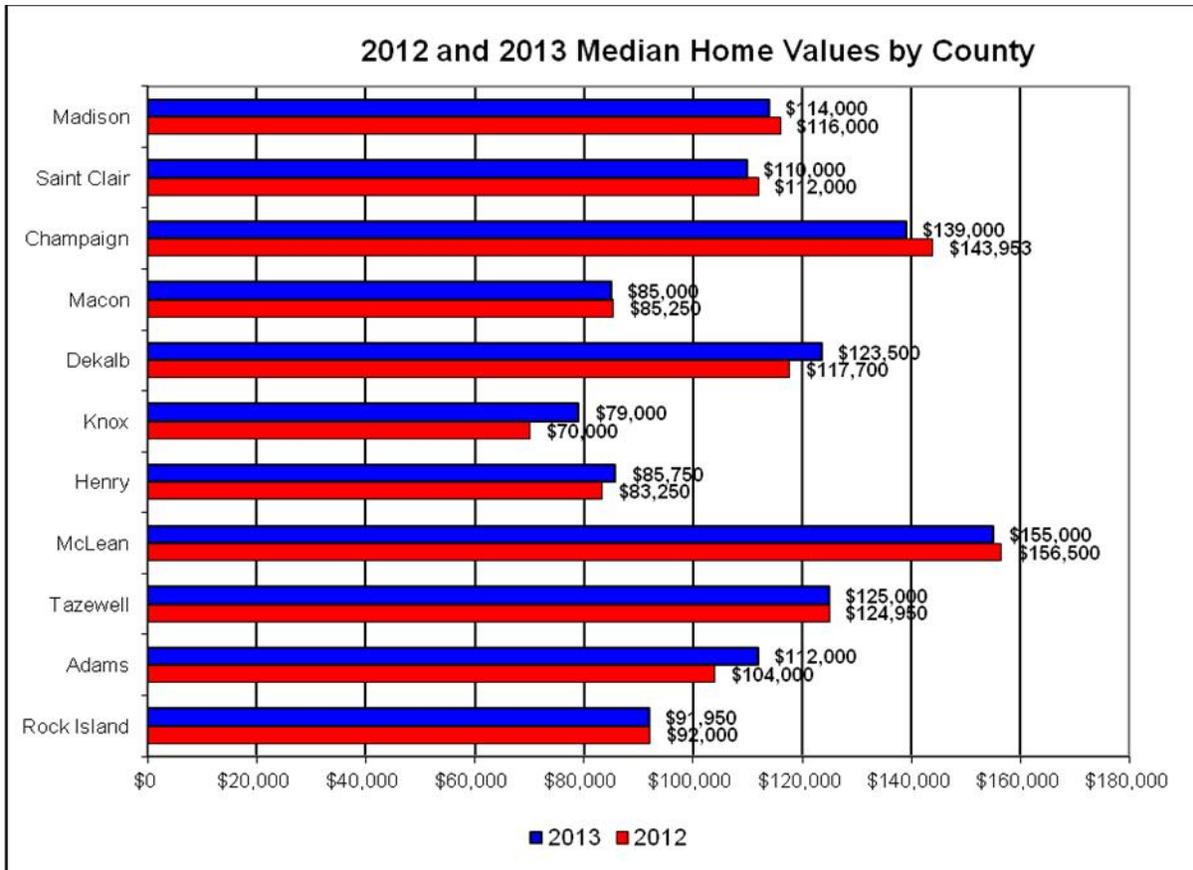
INDICATOR DESCRIPTION: Comparison of July 2013 through June 2014 sales tax collections for fourteen Illinois cities. The data for the chart came from the Illinois Department of Revenue. The State of Illinois collects 7.5% sales tax in the City of Rock Island. The State retains the 5.00% portion, returns 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 continues to 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 2012/2013 and 2013/2014, July through June total sales tax revenue per capita for fourteen Illinois cities.

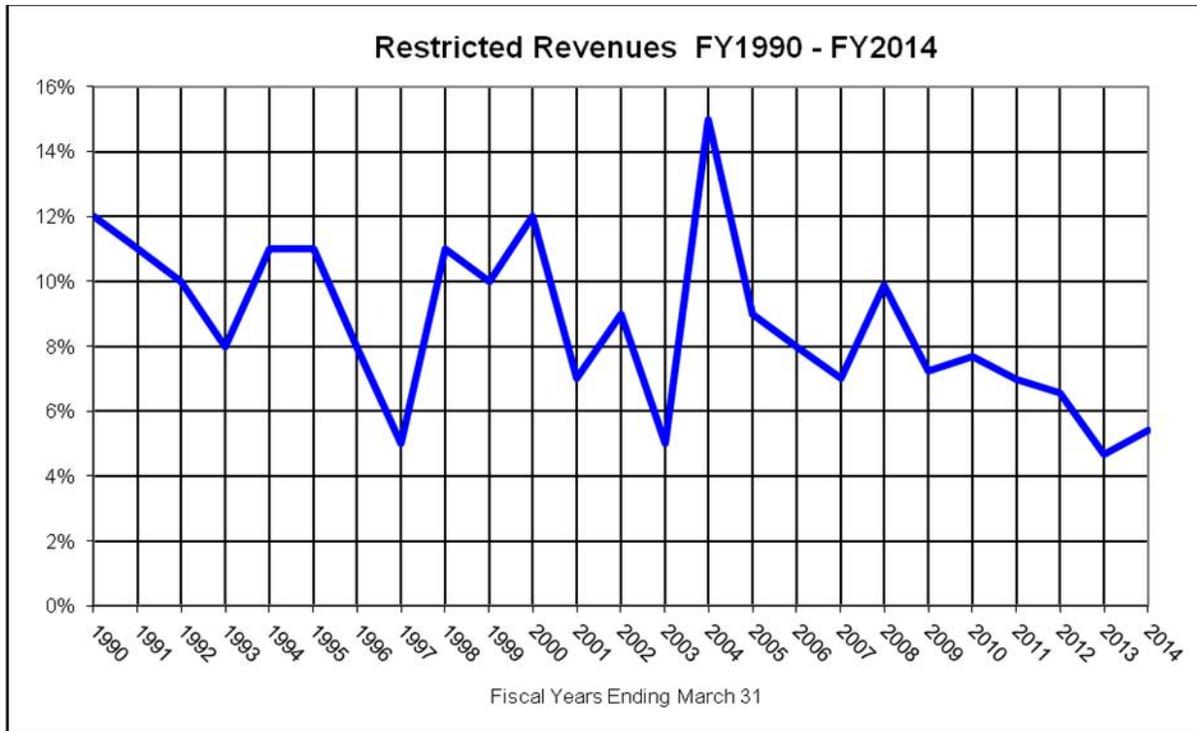
TREND ANALYSIS/CONCLUSION: Rock Island’s sales tax collections are lowest per capita of the fourteen cities included in the survey with the exception of East Moline. However, East Moline’s sales tax is generated entirely from the municipal portion of the state sales tax since East Moline cannot have 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 almost two times the sales tax per capita of Rock Island and East Moline. In a positive note, Rock Island’s sales tax per capita increased 1.54% from the previous year while nine 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 2012 and 2013.

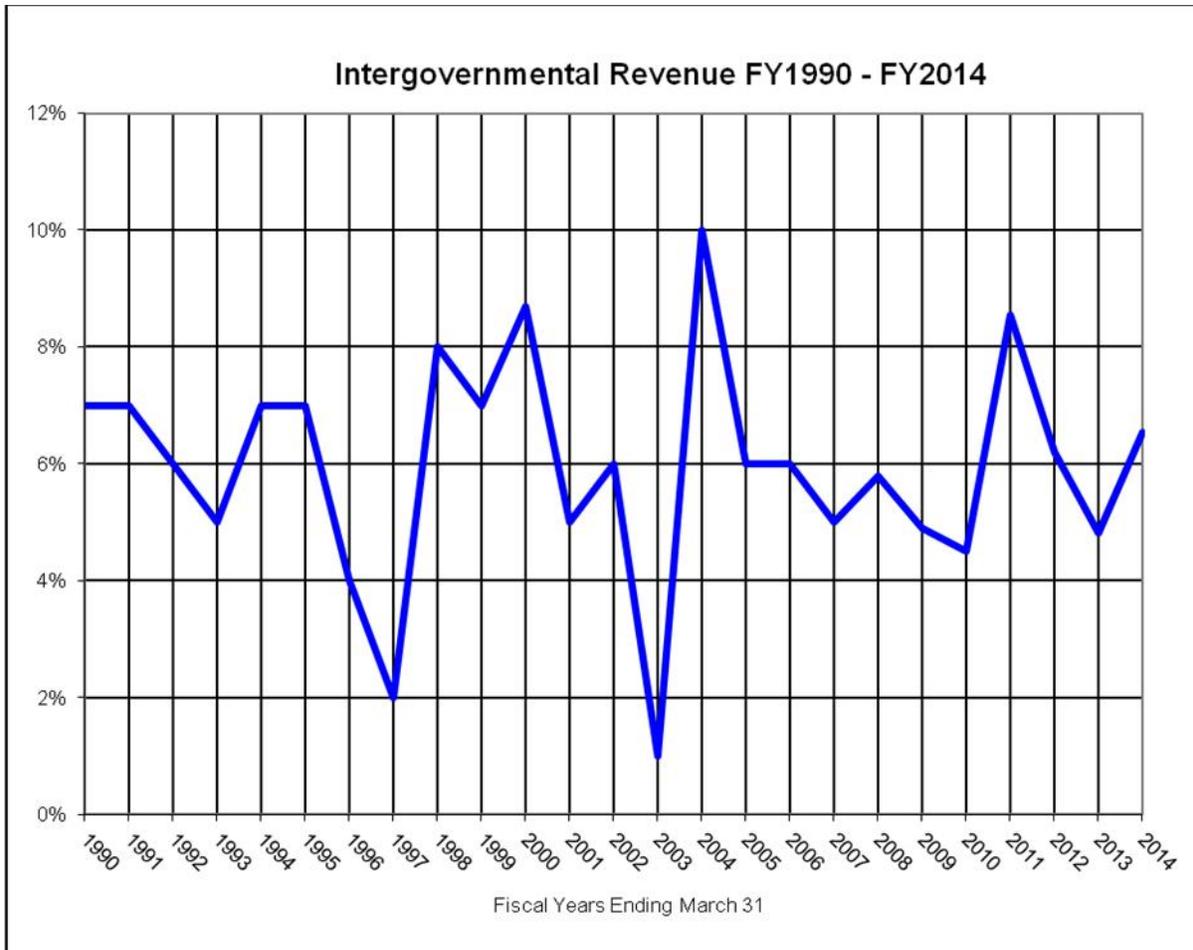
TREND ANALYSIS/CONCLUSION: This chart shows that Rock Island County remains competitive in the residential market compared to other counties. Median home values in Rock Island County decreased just 0.05% in 2013 when compared to 2012 while five of the other ten counties on this list experienced a greater 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



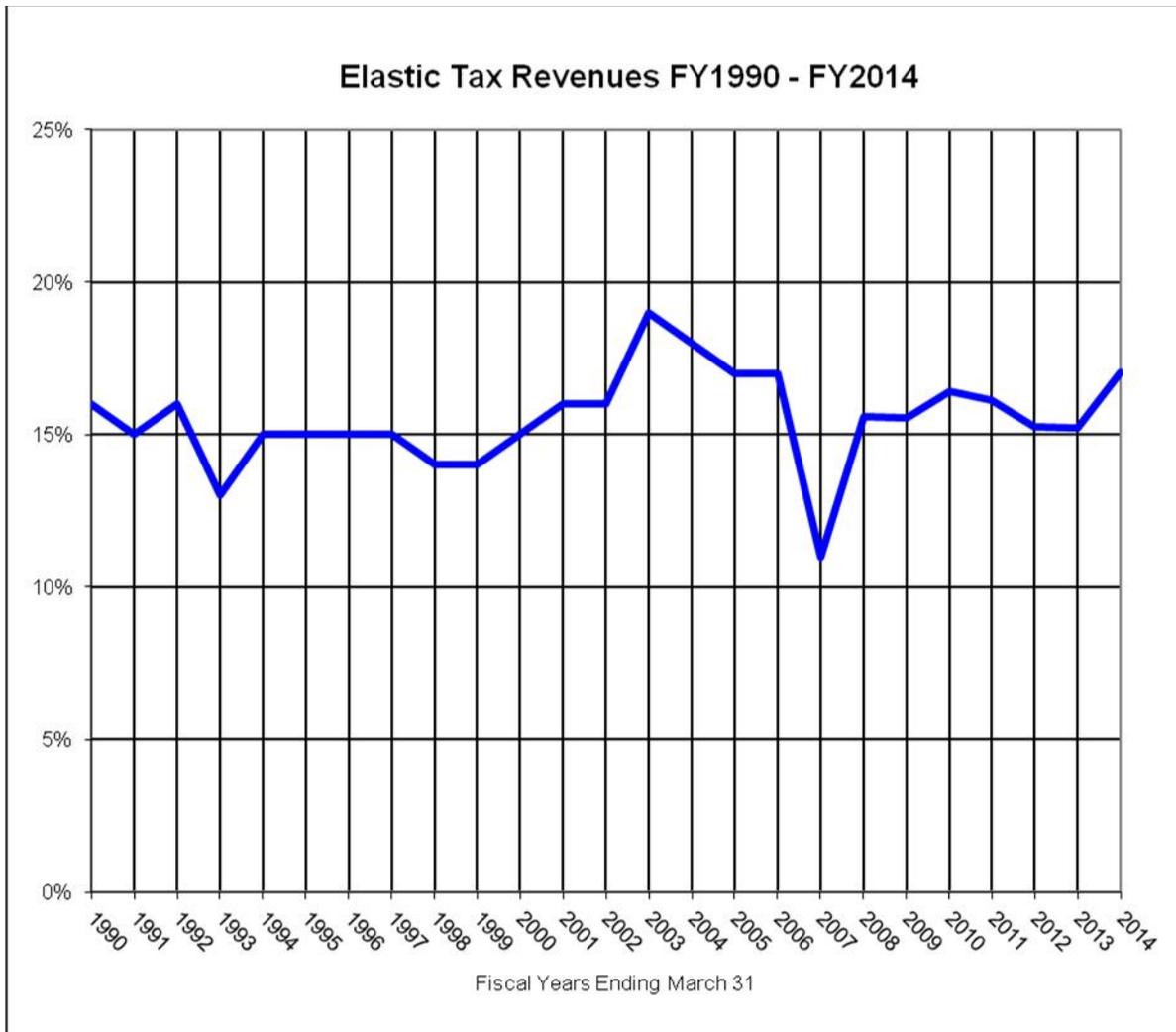
INDICATOR DESCRIPTION: This chart shows restricted revenues as a percentage of net operating revenue. Restricted revenues are funds, which must be spent on capital projects, grants, or other legal obligations. From one perspective, it would seem that many of these restrictions should not affect the financial 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.



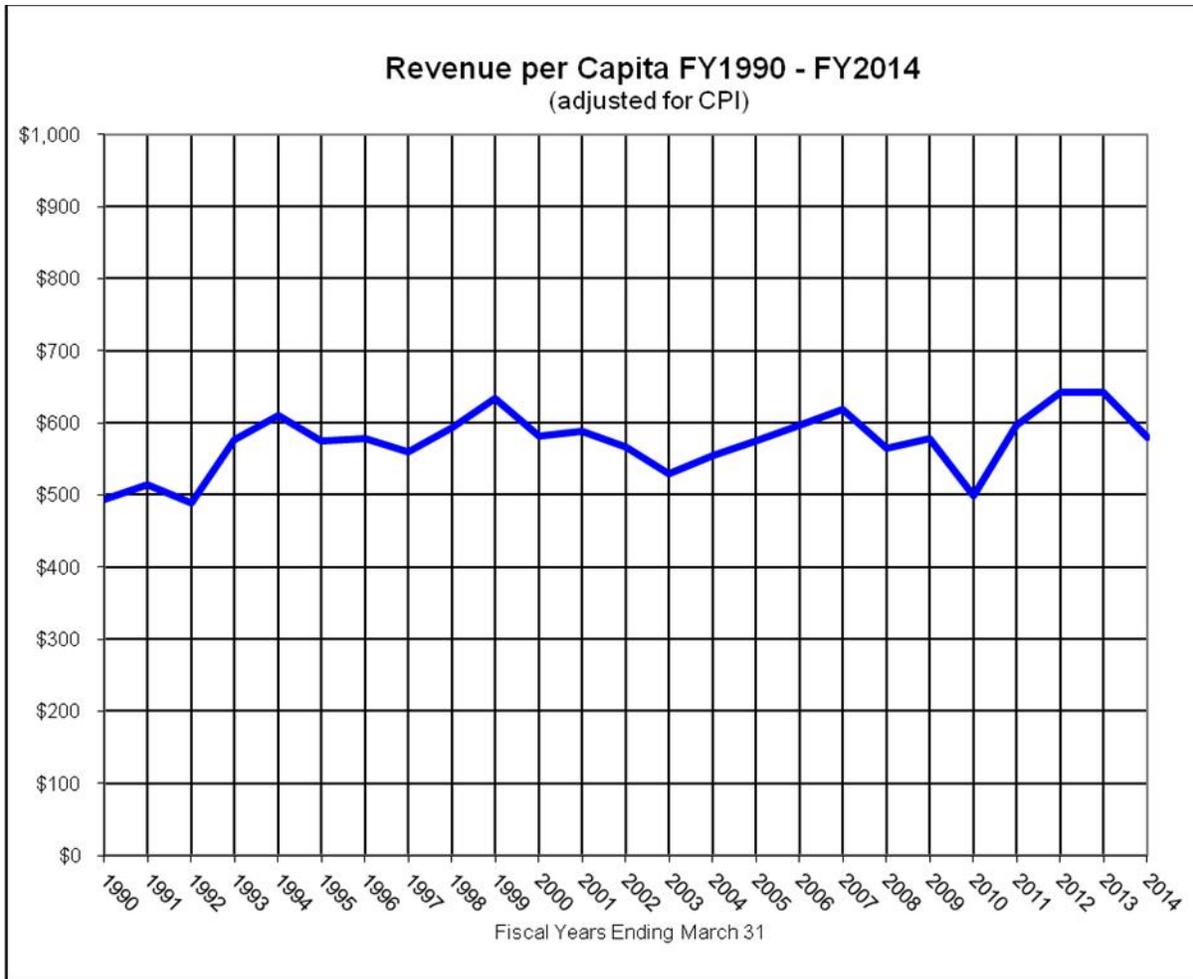
INDICATOR DESCRIPTION: Intergovernmental revenues are shown as a percentage of gross operating revenues. Gross operating revenues are defined as revenues to the General, Special Revenue, and Debt Service funds. Intergovernmental revenues are monies received from other government entities. An increasing 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.



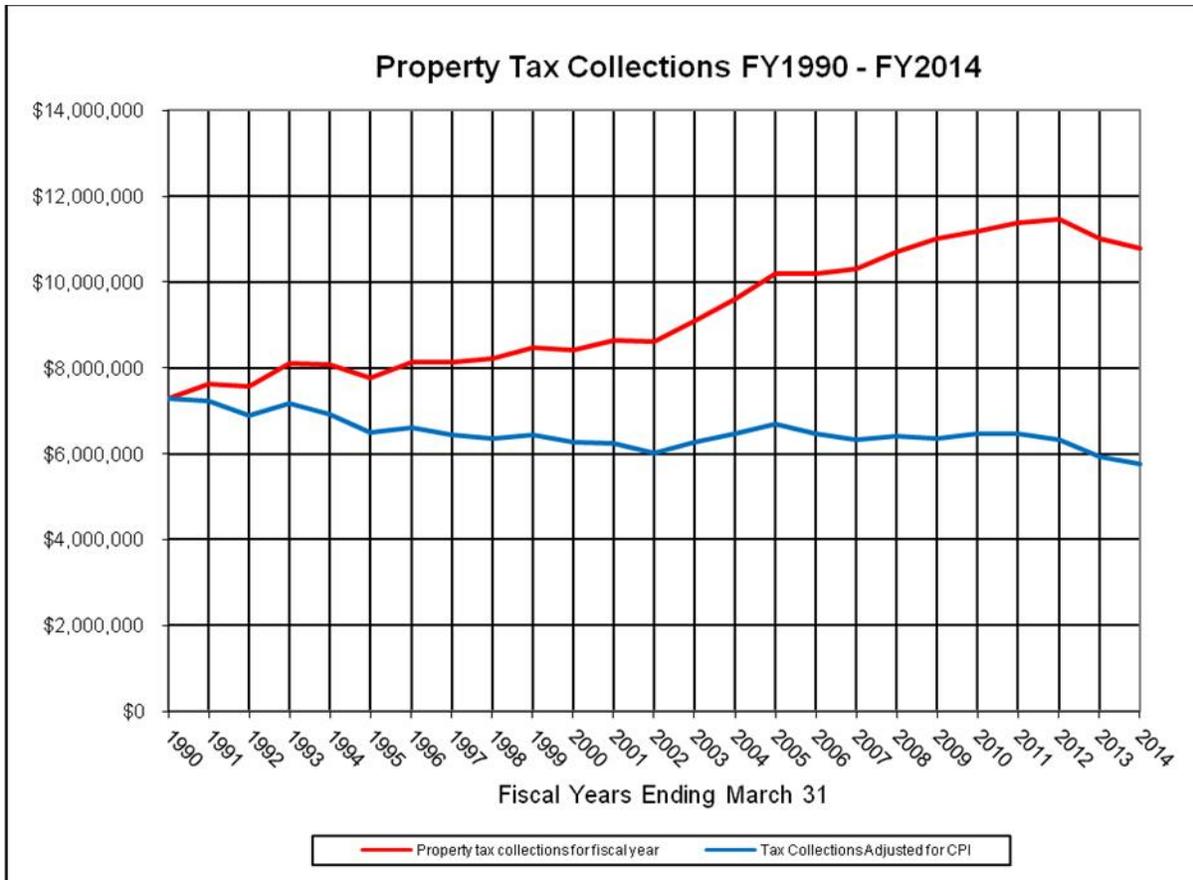
INDICATOR DESCRIPTION: Elastic tax revenues are shown as a percentage of net operating revenue. Their yields are responsive to changes in the economic base and inflation. (Inelastic revenues have fixed fees and are unresponsive to changes in economic conditions.) Elastic tax revenues decrease proportionately 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 receipts from the State of Illinois and a decrease in utility tax revenues which recovered to a good extent in 2008. The City has seen moderate fluctuations since then.



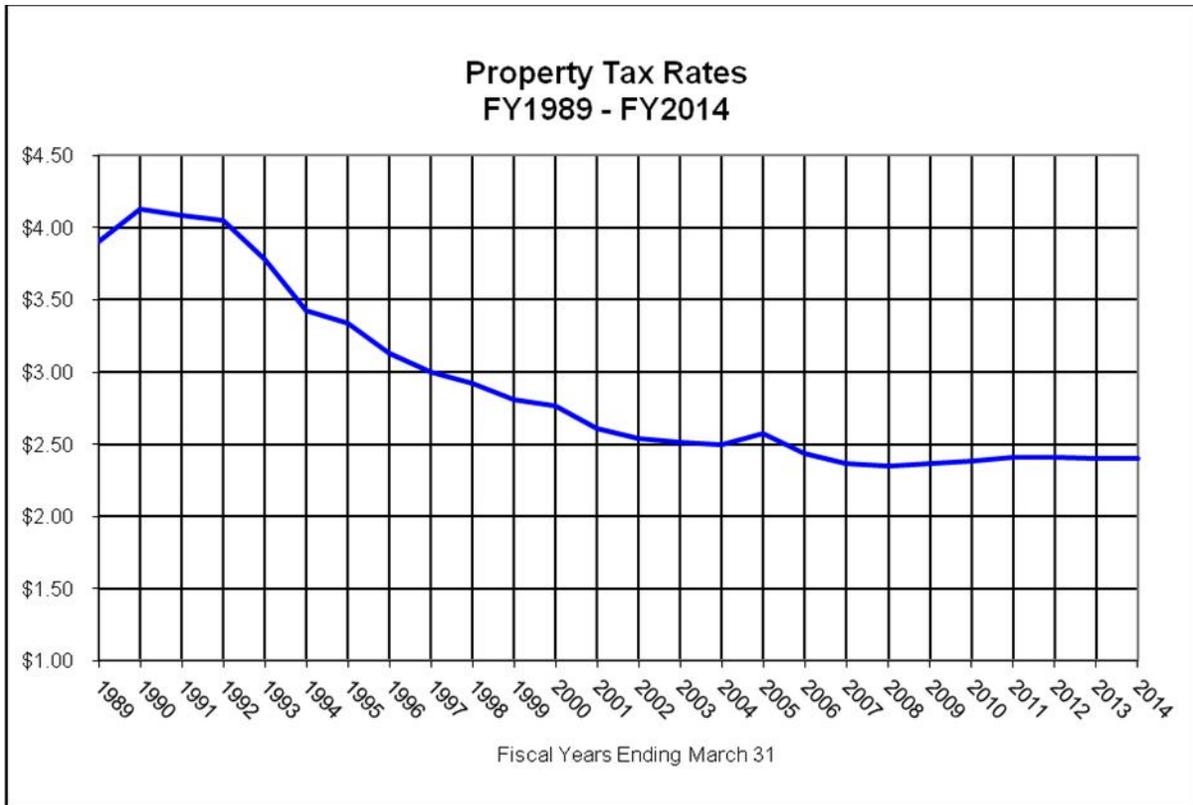
INDICATOR DESCRIPTION: This chart shows net operating revenue per person of governmental funds - adjusted for changes in the consumer price index. This chart shows how revenues are changing relative to changes in population. As population increases, it might be expected that the need for services would 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 had a couple increasing trends, first 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. The second increasing trend occurred from 2003 through 2007 but declined again in 2010. This decline is attributed to a decrease in intergovernmental revenue and corresponds to the trend in expenditures per capita. In recent years, the City experienced an increasing trend in 2011 and 2012 followed by a stagnant year in 2013 and a decrease for 2014. The decrease in 2014 is the result of increased expenditures for capital mostly for the construction of the new Police Facility.



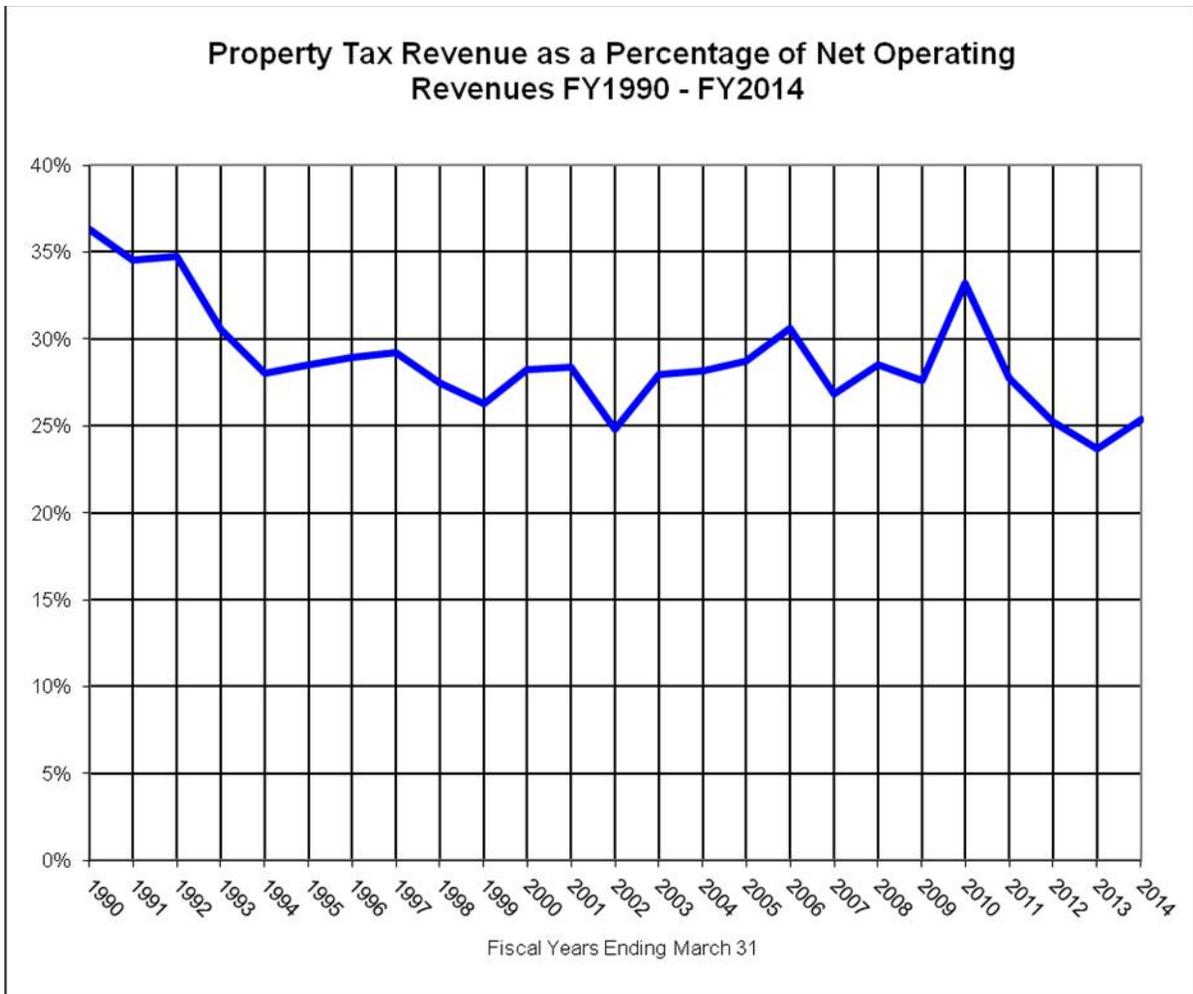
INDICATOR DESCRIPTION: Most cities are heavily reliant on property tax. A decline or growth in property taxes can result from a number of causes. First it may reflect an overall decline in a city’s property values resulting from age, a decline in economic health, or a decline in population. Second, it 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 2007 followed by a greater decrease from 2011 to 2014. This points out the need for continued economic development strategies designed to attract, retain and increase the property values of businesses and households.



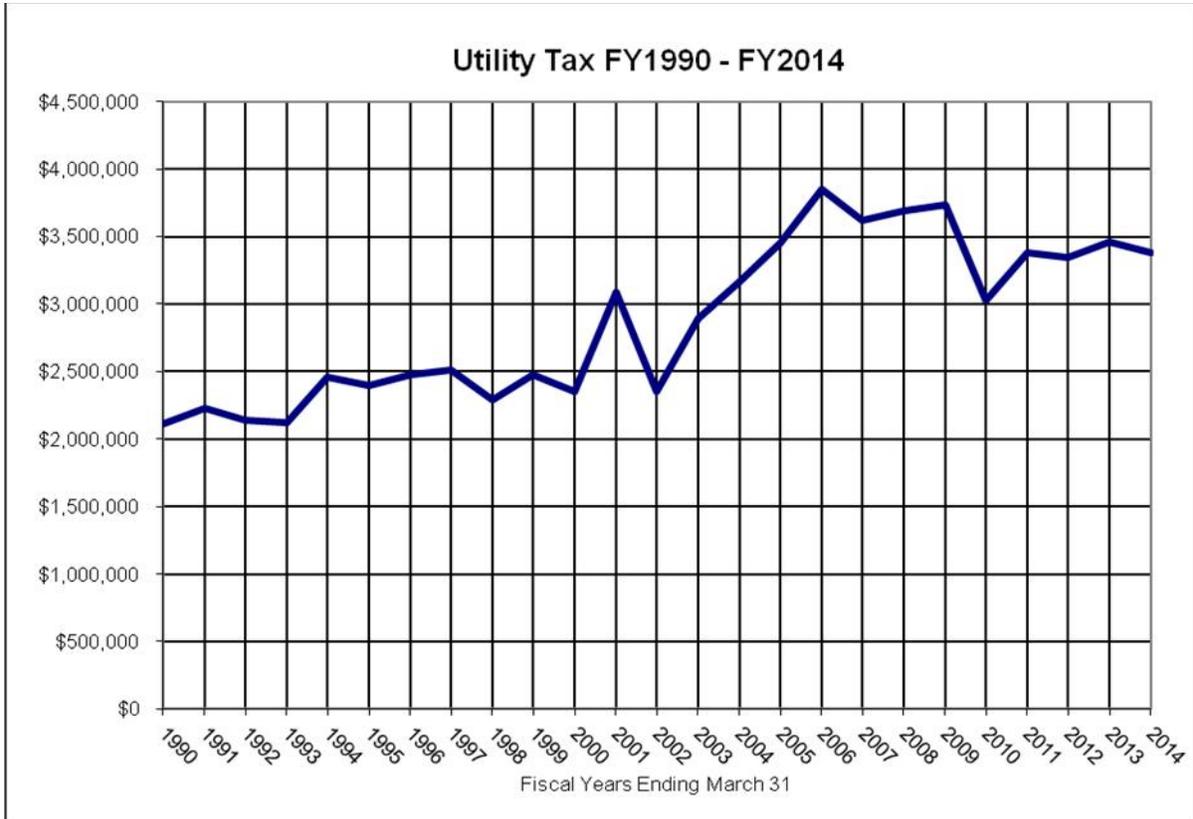
INDICATOR DESCRIPTION: This chart shows the changes in the municipal property tax rate for property taxes collected in fiscal years ending March 31st from 1990 to 2014. The municipal rate includes levies for Parks and Library.

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 \$2.4932 in 2004 (a 40% decrease since 1991). However, in 2005 the municipal property tax rate increased slightly to \$2.573 but has decreased to a low of \$2.3502 in 2007 and remains at approximately the same rate for 2008 through 2014 which has a rate of \$2.3978.



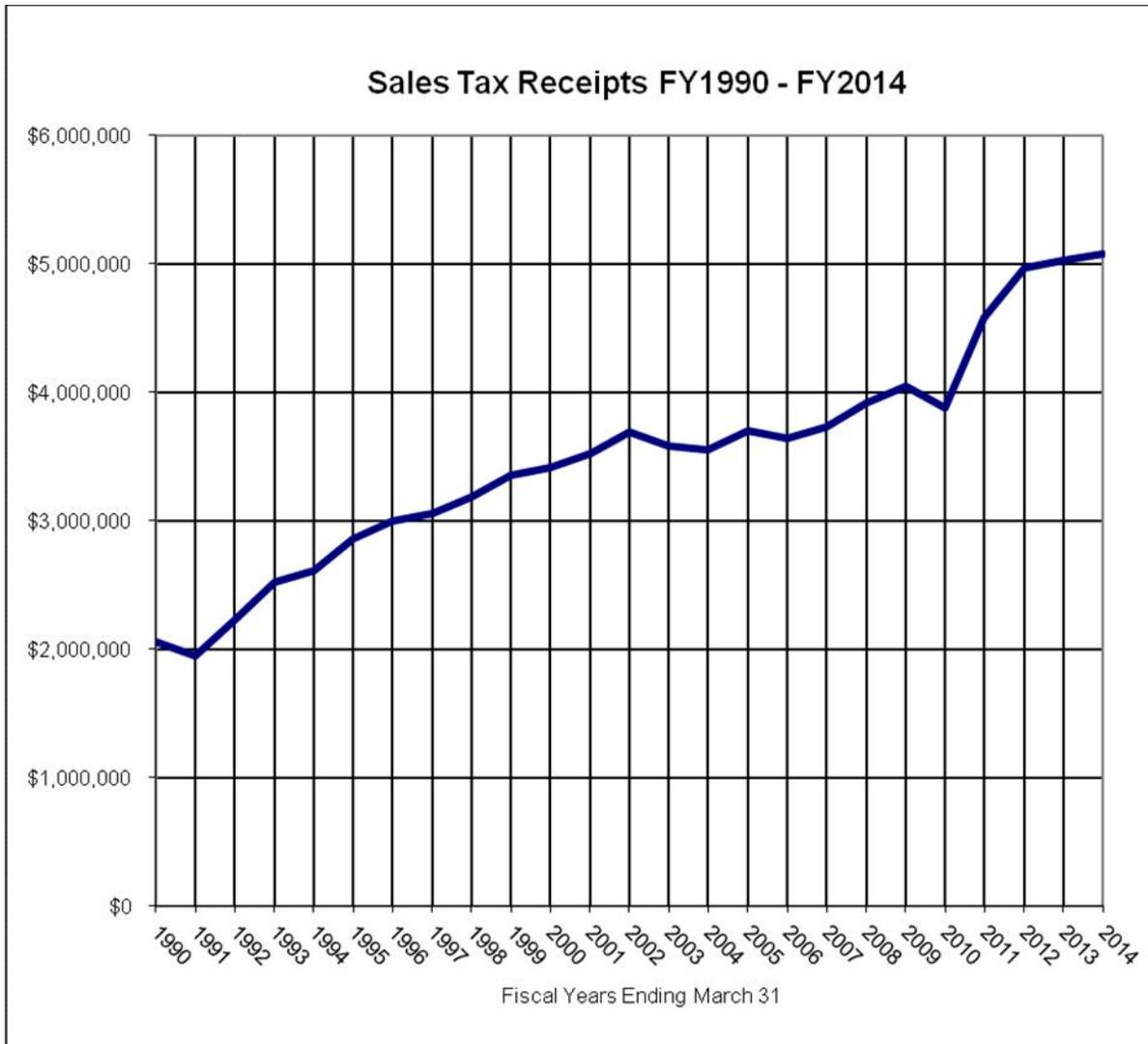
INDICATOR DESCRIPTION: This chart shows property tax collections as a percentage of Net Operating Revenue.

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.



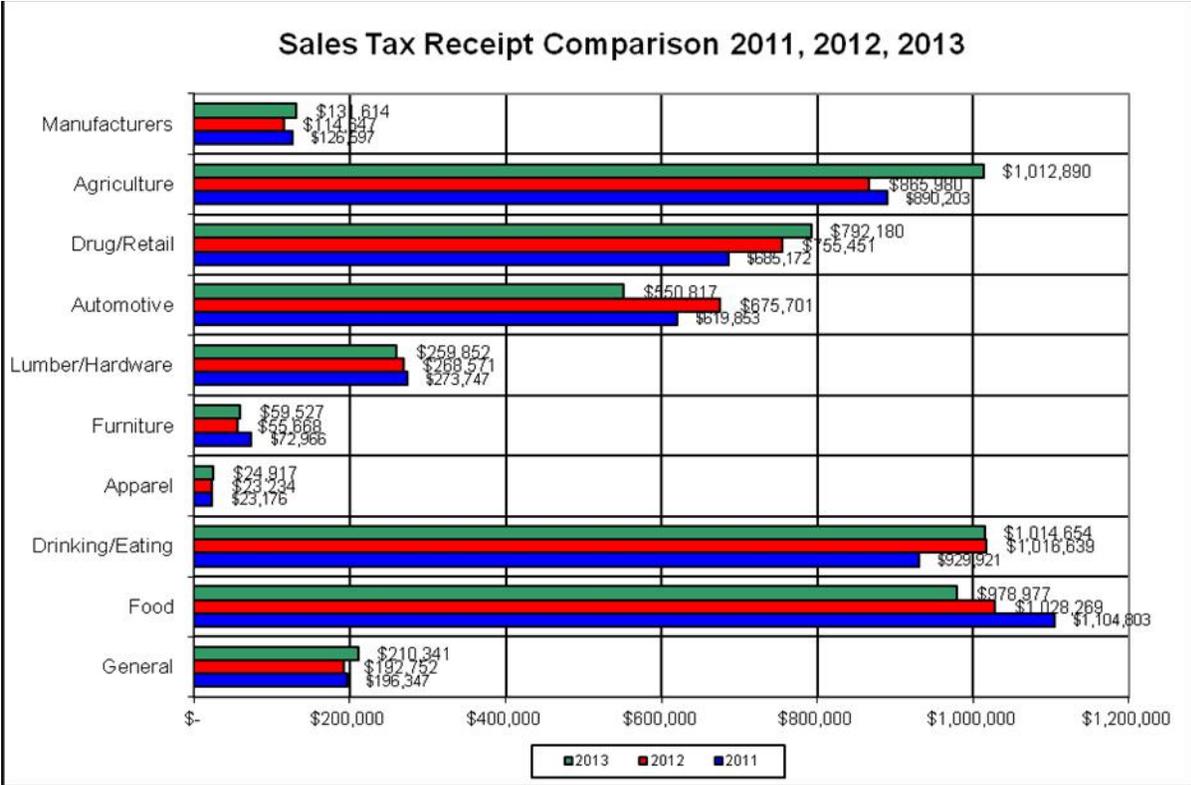
INDICATOR DESCRIPTION: On January 1, 1984 the City imposed a 1% tax on gas and electricity and a 5% tax on telephone service. On November 1, 1986, the tax on gas and electricity increased from 1% to 5%. The City has reached the statutory limit on the percentage of tax it can impose.

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 and has remained relatively stable through 2014.



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 5%, sends 0.25% 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.

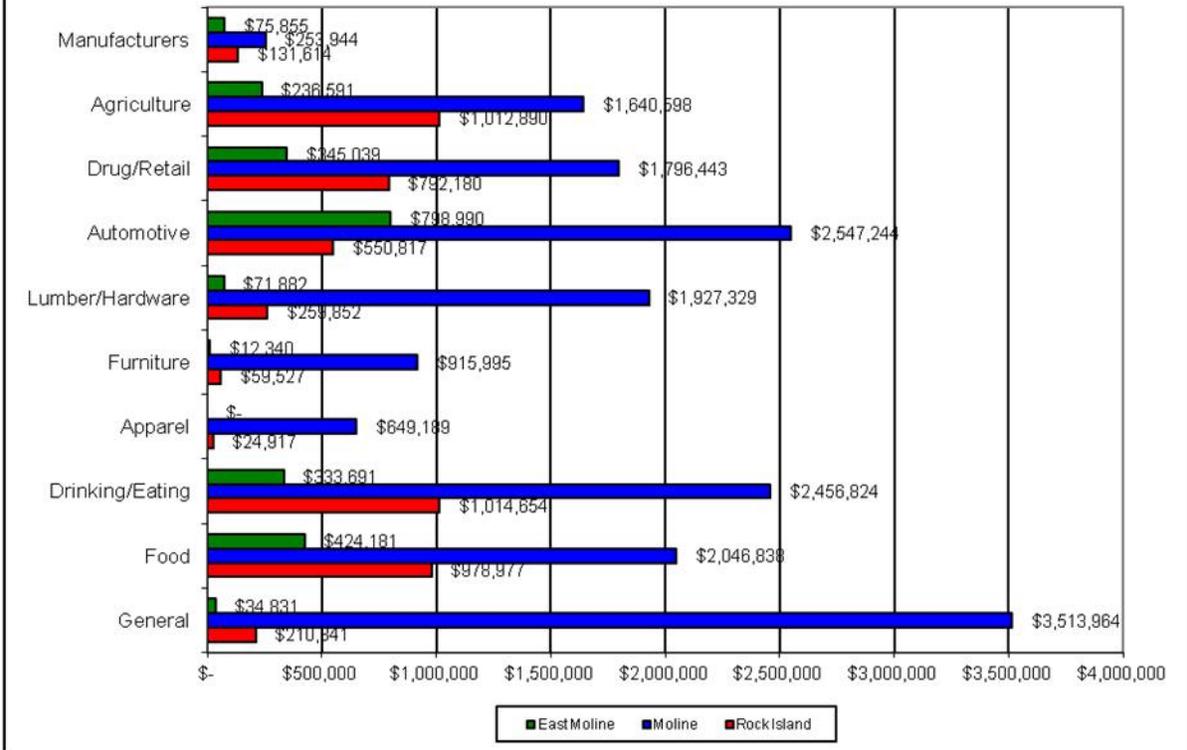
TREND ANALYSIS/CONCLUSION: The local option sales tax was adopted September 1, 1991 to enhance the revenue mix and reduce the reliance on the property tax. Sales tax revenue increased 13.3% for an average of 2.7% per year from 2004 to 2009, which, while still positive, is less than in past years when 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. Sales tax receipts have shown slight gains in 2013 (1.1%) and 2014 (0.9%).



INDICATOR DESCRIPTION: This chart compares calendar year data supplied by the Illinois Department of Revenue for 2011, 2012, and 2013. This chart reflects both the municipal and home rule components of the total sales tax revenue.

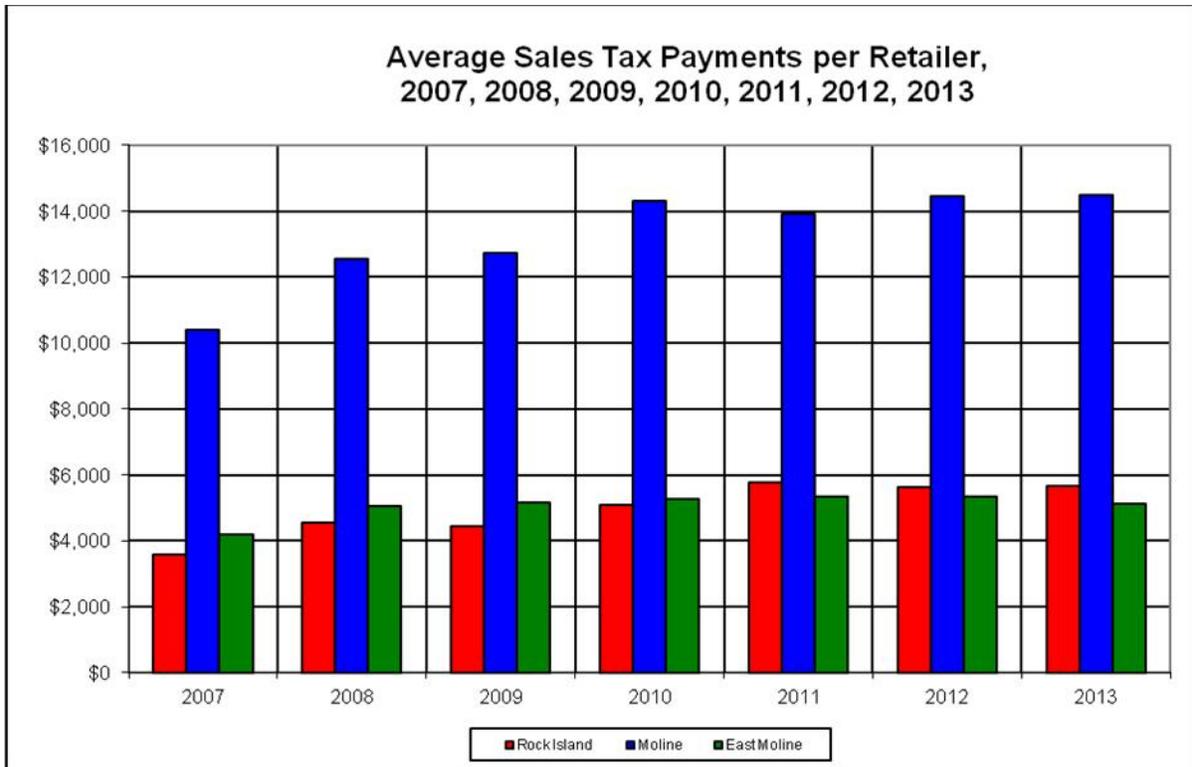
TREND ANALYSIS/CONCLUSION: The 2013 Sales Tax receipts increased over 2012 in the following categories: General, Apparel, Furniture, Drug/Retail, Agriculture, and Manufacturers. Total sales tax receipts for 2013 were up 0.78% from 2012 whereas 2012 total tax receipts had increased 1.51% from 2011.

Sales Tax Receipts By Category January - December 2013



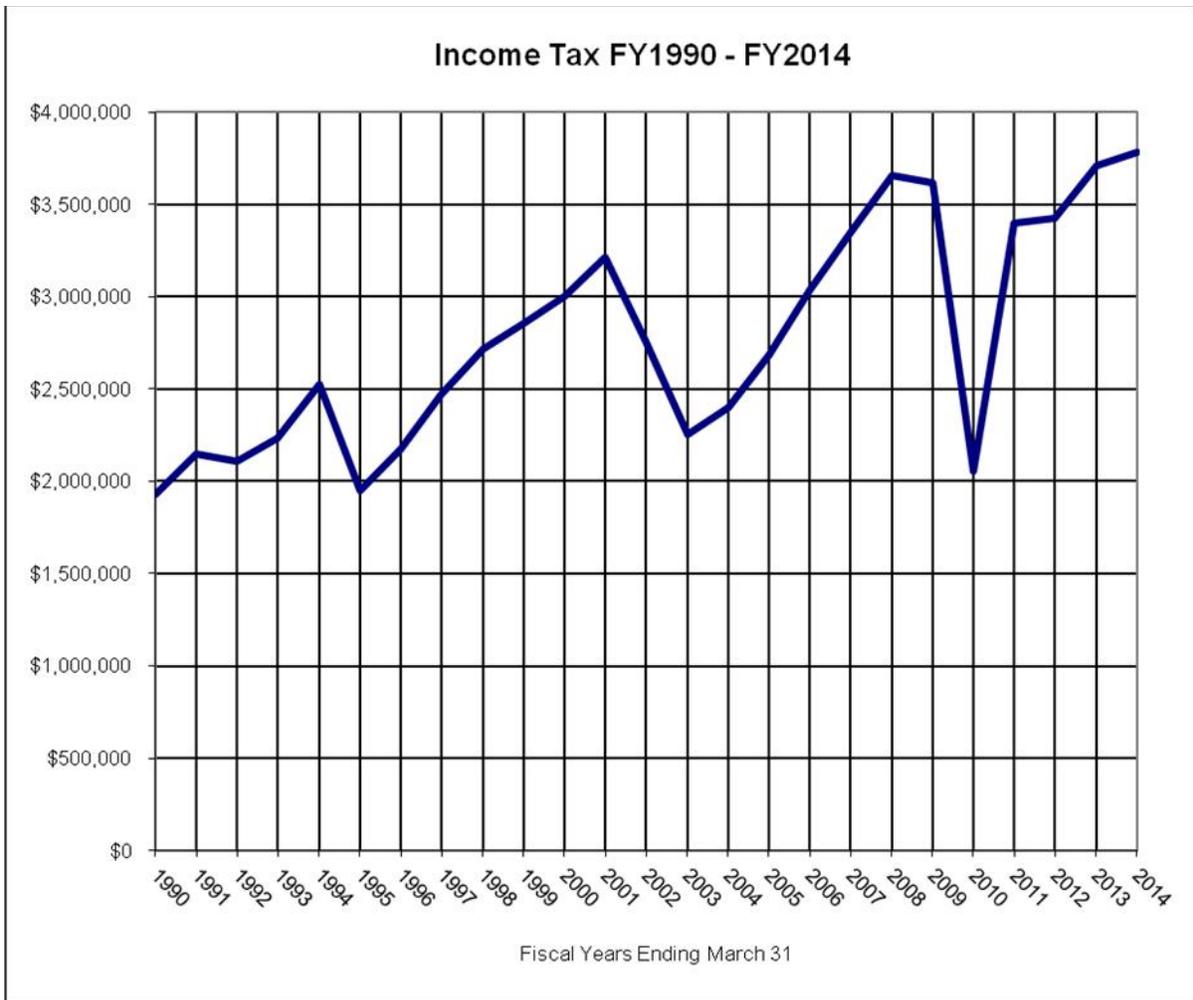
INDICATOR DESCRIPTION: This chart shows the City’s sales tax receipts by business category for the calendar year 2013 compared to East Moline and Moline. Since the City is essentially in competition with these communities, this chart is a useful tool for analyzing how the City of Rock Island compares 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.



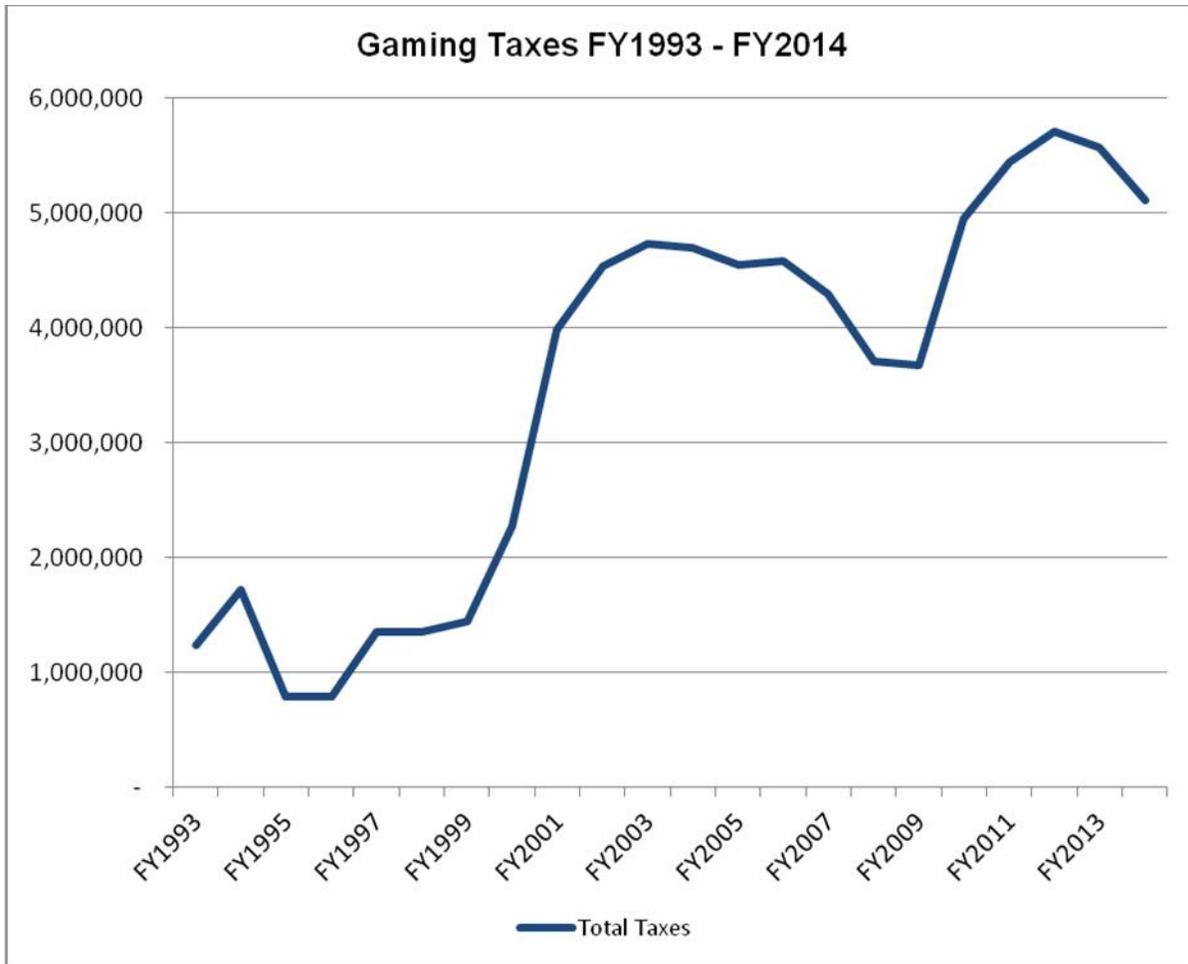
INDICATOR DESCRIPTION: This chart shows City of Rock Island sales tax receipts per retailer for the calendar years 2007 through 2013 as compared to East Moline and Moline. It was prepared by dividing the total sales tax receipts by the number of retail businesses in each city. The data for the chart 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. Through 2009 Rock Island trailed both East Moline and Moline in average sales tax payments per retailer but Rock Island surpassed East Moline in 2011.



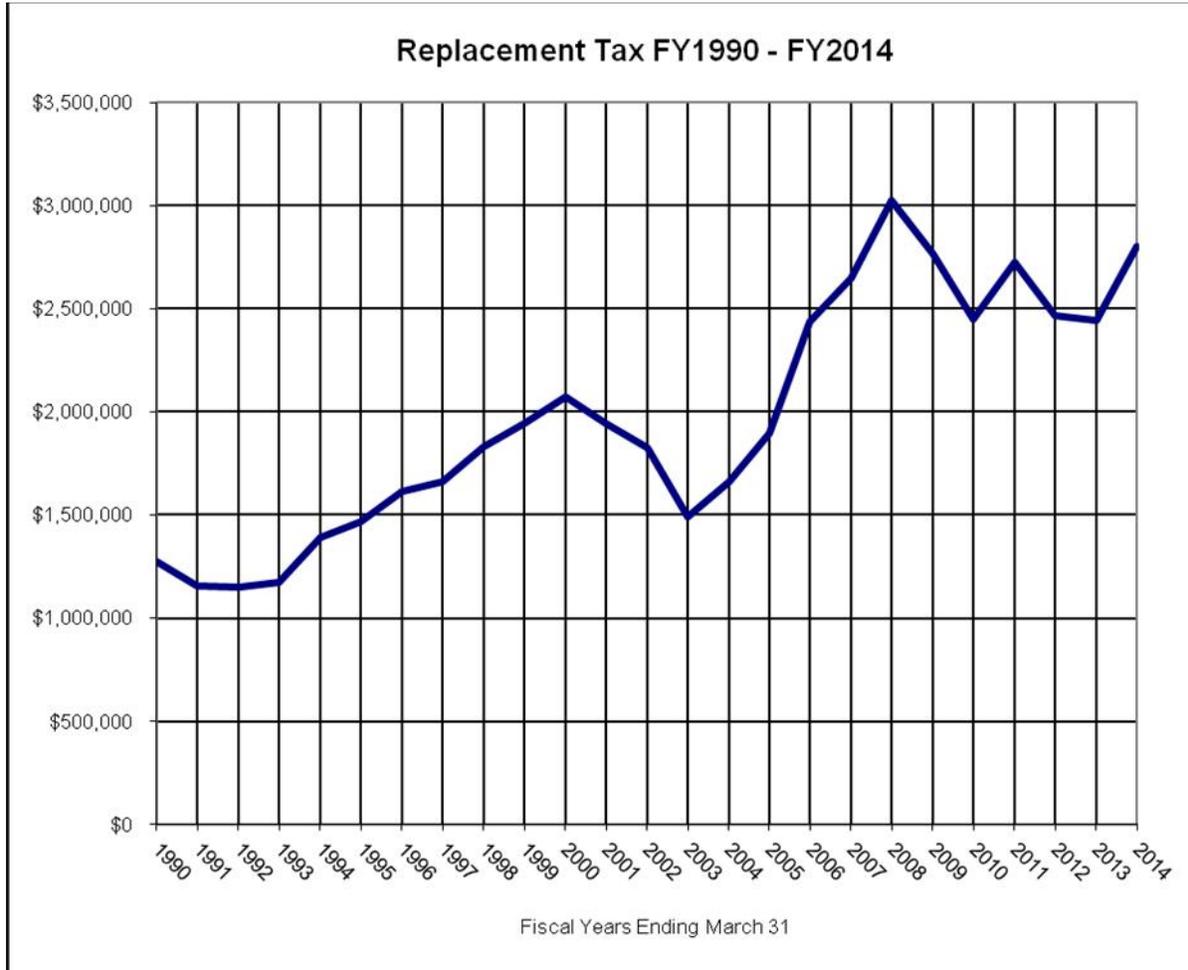
INDICATOR DESCRIPTION: City income tax revenue is generated from a 5% tax on personal income. The tax is collected by the State and distributed to cities based on population. From 1990 to 1994 there were two components; income tax and surcharge tax. Income tax revenue was recorded in the General Fund,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



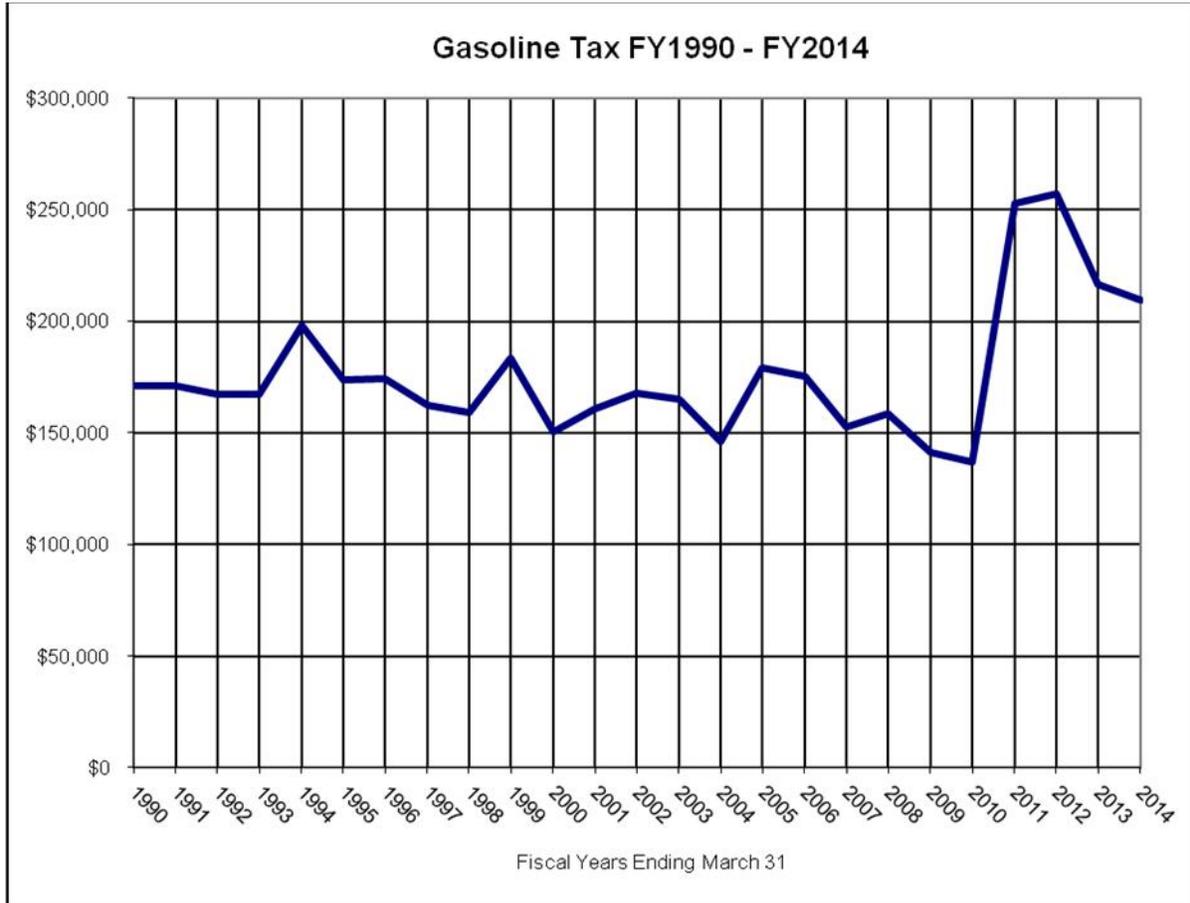
INDICATOR DESCRIPTION: The City receives approximately 5% of the wagering losses as a tax collected and remitted to the City by the State of Illinois. This chart shows these local and State revenues plus total gaming revenue from inception in March of 1992 through FY 13-14.

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 the 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. More recently, revenues have declined 2.39% in FY 12-13 and an additional 8.26% in FY 13-14. This is the result of competition from video gaming devices, which the State of Illinois began licensing in 2012. Gaming revenues will continue to receive pressure as the City of Davenport designs and develops a land based casino.



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.

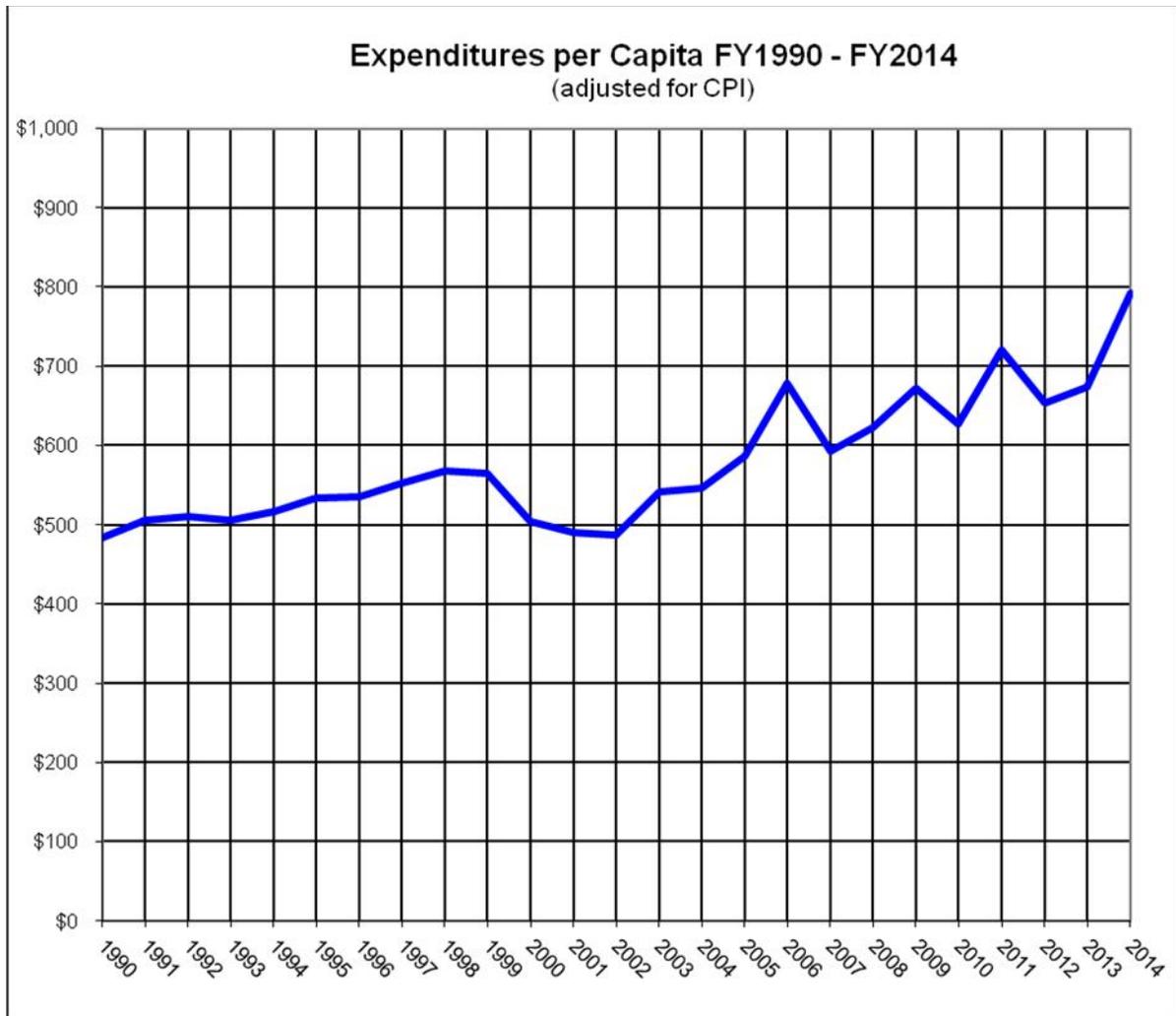
TREND ANALYSIS/CONCLUSION: As this chart demonstrates, replacement tax revenue is dependent on the level of economic activity throughout the entire state. The City experienced growth in replacement tax revenue steadily from 1993 – 2000; however the trend reversed in fiscal 2001, as anticipated, and continued this pattern through 2003 because of the economic recession. Growth was seen again from 2004 through 2008, followed by 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. Revenue increased in 2014 by 14.57% over 2013. This continued growth is expected for next year as the economy continues to show strengthening signs.



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 0.56% of General Fund revenue.

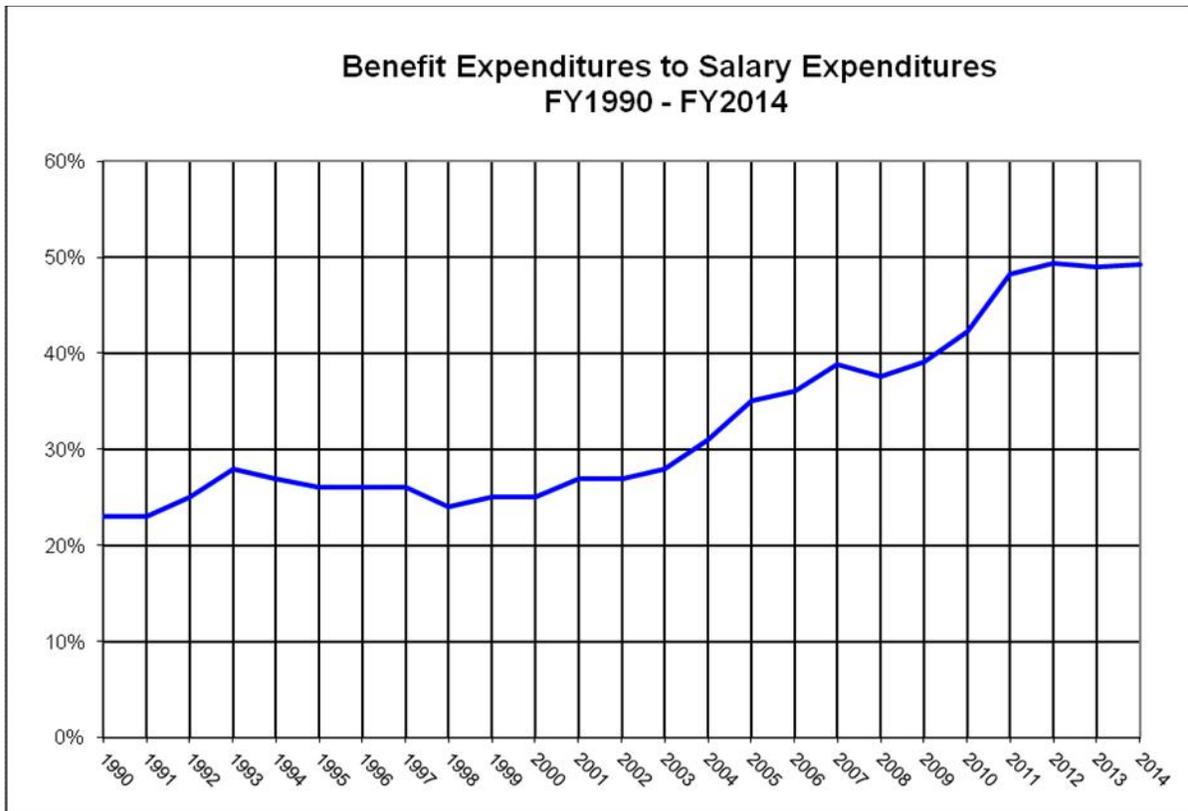
TREND ANALYSIS/CONCLUSION: Receipts from the gasoline tax remained steady at approximately \$160,000 through 2003. However, 2004 receipts dropped below \$150,000 for the first time in over fourteen years. Revenues remained consistent until 2009 when revenues again decreased for two years as a result of the economic downturn. In 2011, the City increased the gasoline tax from 1 cent to 2 cents per gallon effective March 1, 2010. For the last two years, the City has again experienced a decrease in Gasoline tax due to effects from economic downturn.

EXPENDITURE TRENDS



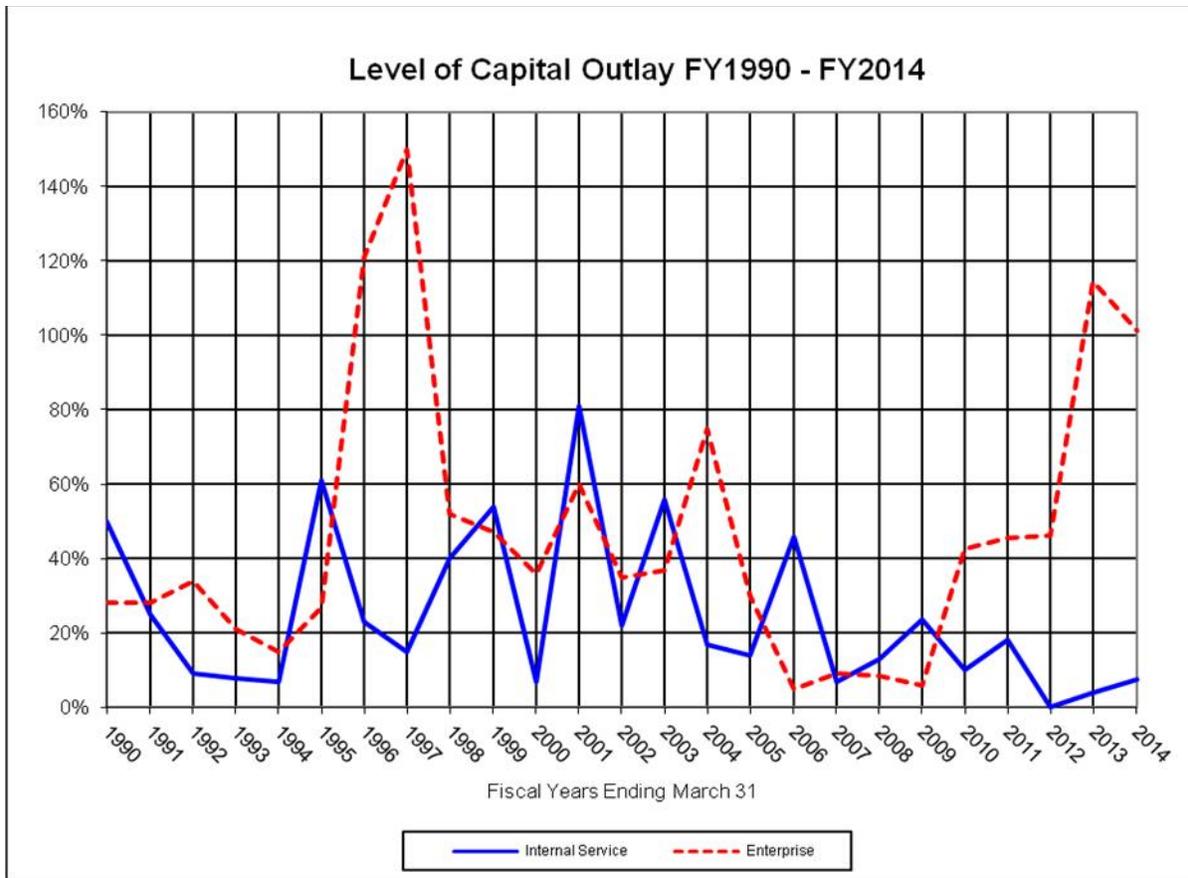
INDICATOR DESCRIPTION: This chart shows Net Operating Expenditures (adjusted for changes in the consumer price index) per person relative to changes in population. Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, especially 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 2014 the upward trend experienced in 2013 has accelerated. This spike is the result of one time economic development expenditures.



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).

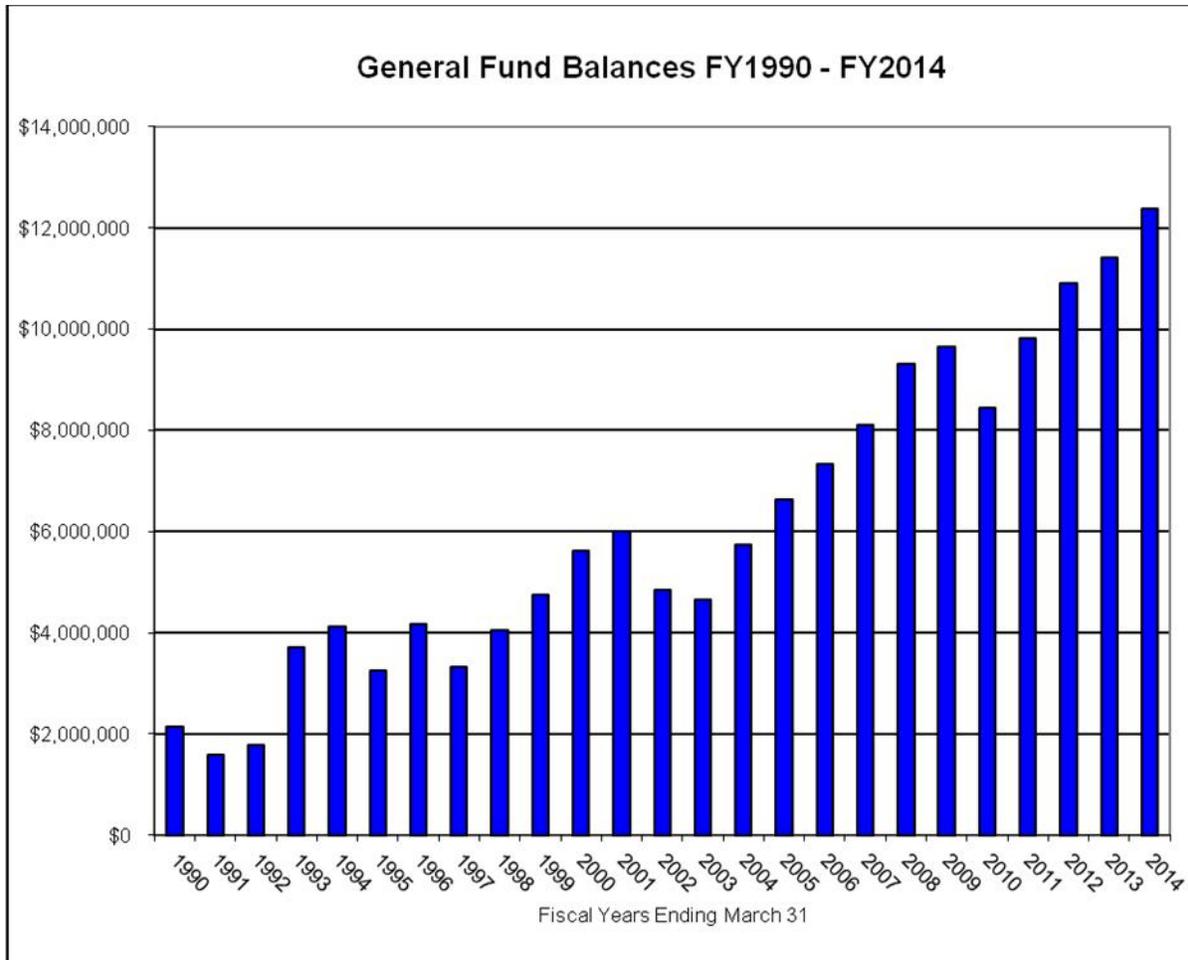
TREND ANALYSIS/CONCLUSION: As this chart illustrates, benefits remained consistent between 1990 and 2003 around 25%. Any changes were predominates the result of increasing health insurance expenses. The City used rapid amortization of IMRF early retirement funding in 2001 to reduce the cost of this benefit. 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, particularly pension and health benefits, increase each year. City staff has taken a proactive approach to rising health care costs and controlling salaries, but pension costs continue to increase.



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.

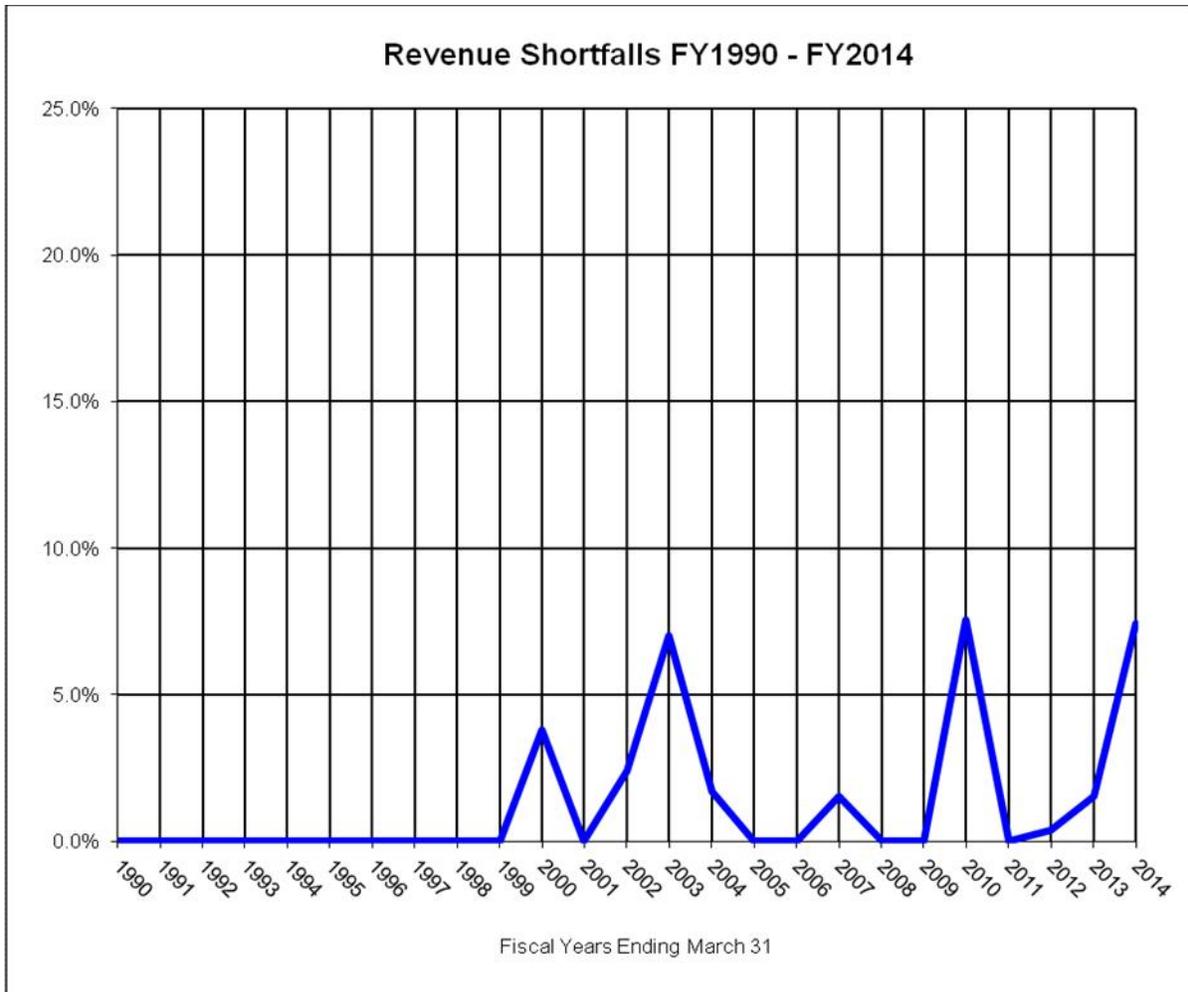
TREND ANALYSIS/CONCLUSION: Capital outlay for the Internal Service Fund (Equipment Maintenance) shows periodic peaks and valleys, which is expected as the City accumulates resources and then makes major periodic planned purchases of equipment. The Enterprise Funds show steady capital outlay (in these 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 increased in 2013 and remained higher in 2014 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



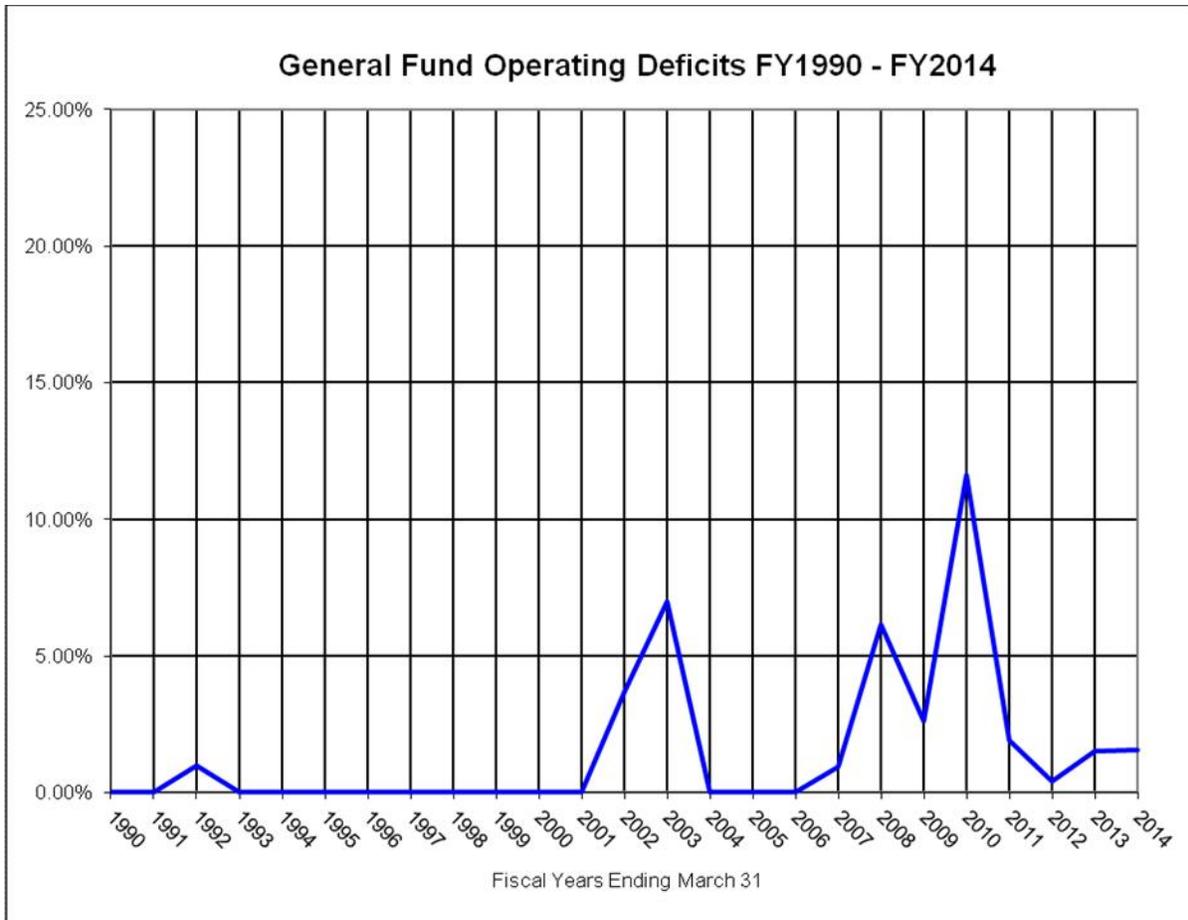
INDICATOR DESCRIPTION: The level of a city’s fund balance may determine the ability to withstand unexpected financial emergencies, such as may result from natural revenue shortfalls or steep rises in inflation. It may also determine a city’s ability to accumulate funds for large-scale purchases, such 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.



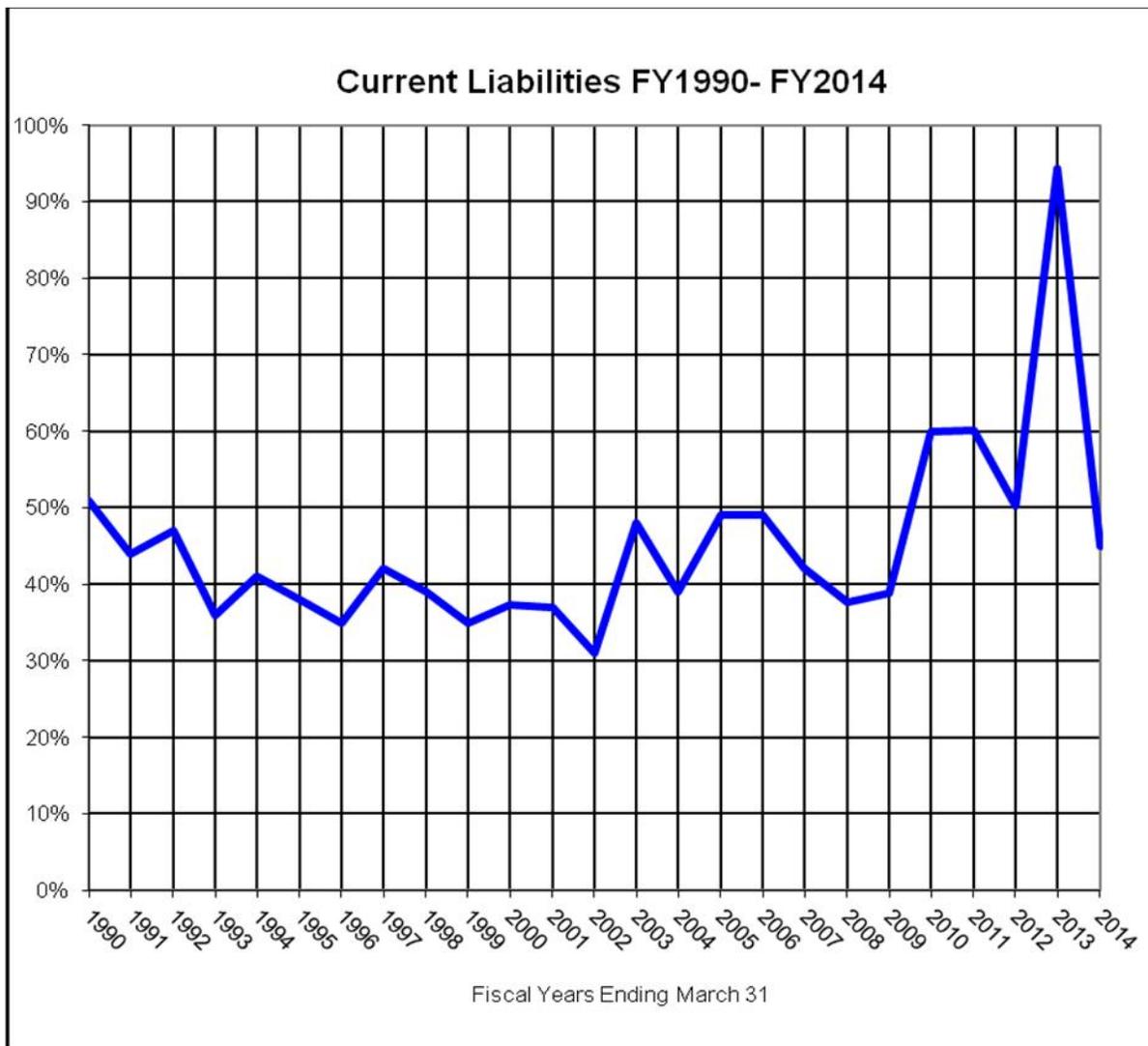
INDICATOR DESCRIPTION: Revenue shortfalls are indicated as a percentage of net operating revenue. This indicator examines the differences between revenue estimates and revenues actually received during the budget year. Major differences, that continue year after year, can be an indication of either a 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: The shortfalls indicated in 2009 through 2011 were predominately the result of the economy. The other shortfalls, as in 2014, are the result of timing in receiving grants for capital projects.



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.

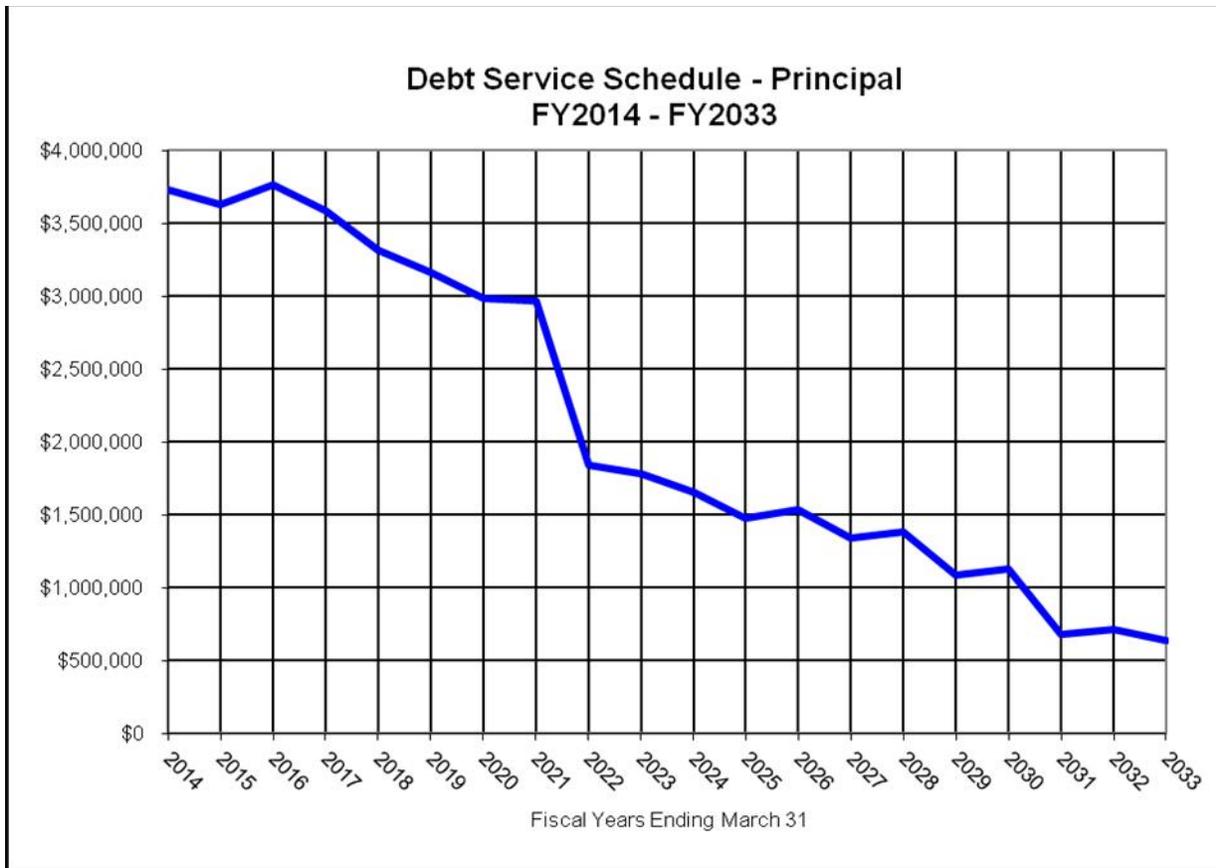
TREND ANALYSIS/CONCLUSION: In 1992, a transfer of \$100,000 from the IMRF fund was used to fund General Fund IMRF expenditures and cover the operating deficit of \$77,662. The operating deficits in the above chart were the result of declines in tax revenue caused by economic downturns. This impacted 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 but resumed in 2011. Over the last few years, the City has used gaming funds to support some street maintenance projects/contracts in the General Fund. As the economy grows, it is anticipated these projects will be supported again by General Fund Revenue.



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.

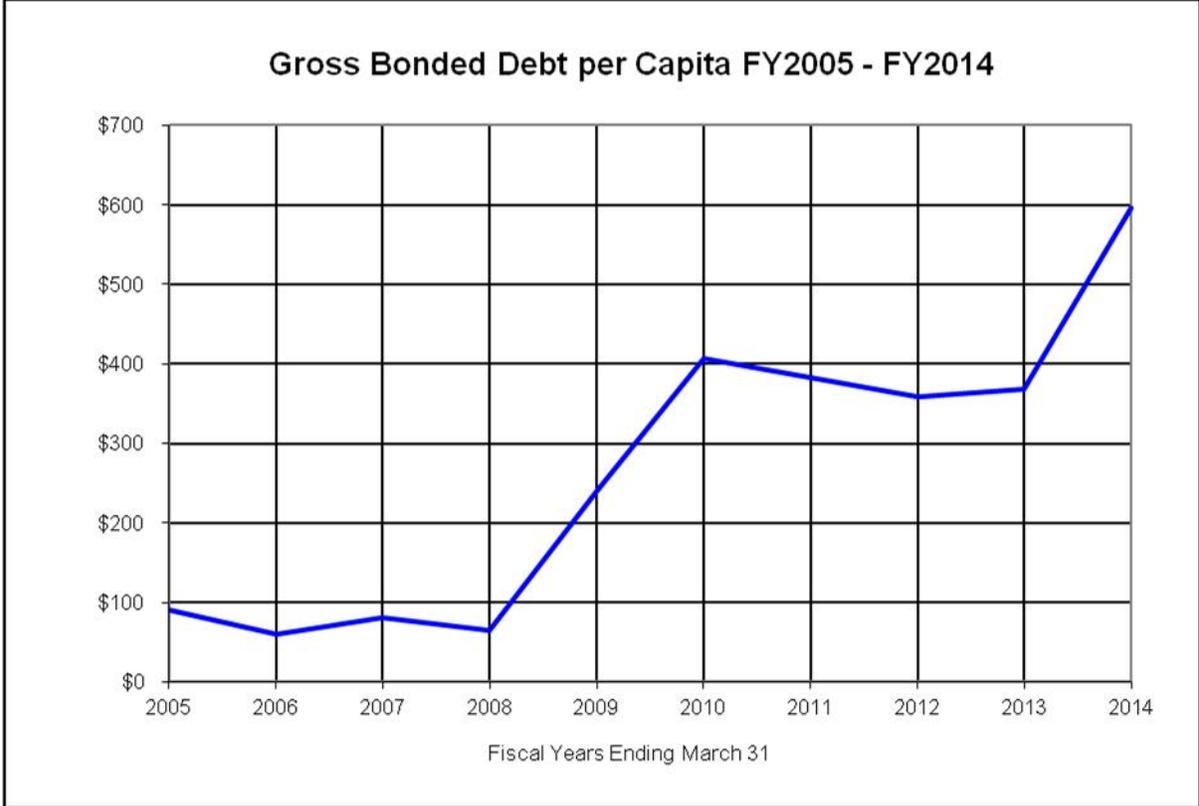
TREND ANALYSIS/CONCLUSION: This trend is positive for the City when current liabilities as a percentage of Net Operating Revenues decline as indicated from 1990 to 2002. The 2003 and 2005 sharp increases were due to a decrease in CDBG drawdowns. The level remained the same for 2006 followed by a two 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 as well as more recently the general obligation bonds being issued for the new police facility.

DEBT SERVICE TRENDS



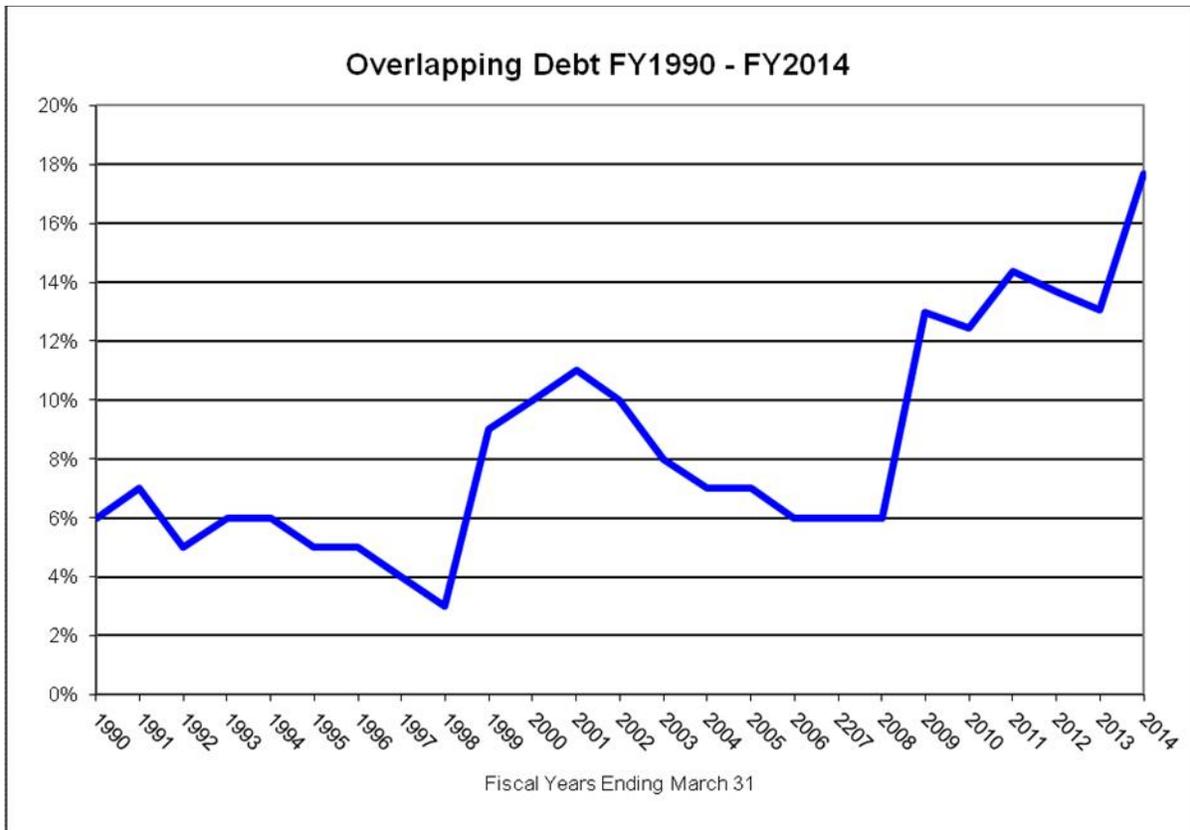
INDICATOR DESCRIPTION: Self-supporting debt is debt for which the city has pledged a repayment source separate from its property tax revenues. An example of self-supporting debt is a general obligation bond issued for water improvements, which is repaid from the revenues of the water fund. This chart 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 such as the new police facility.



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. More recently general obligation bonds have been issued for the new police facility and economic development project further increasing the indicated debt per capita.



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. More recently general obligation bonds have been issued for the new police facility and an economic development project to attract a large retailer.



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:

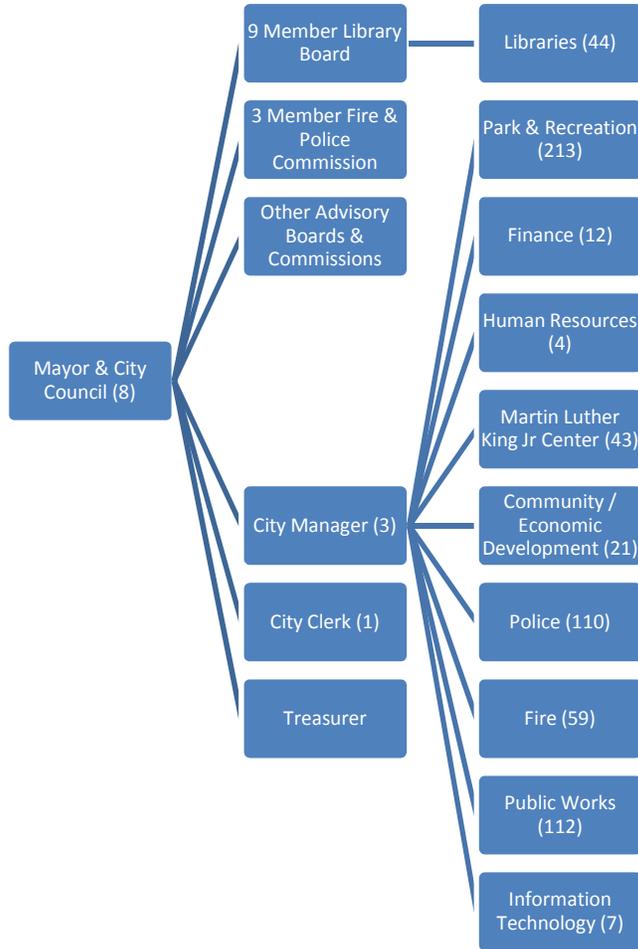
The payments will be approved by the responsible department manager and made through the normal accounts payable process. The payment information will be reported to the City Council after payment along with the routine accounts payable reports.



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 immediately follows this page is a matrix showing the relationship between the departmental units and the funds in which each departmental unit has expenditures budgeted in CY 2015 with the City's Major Funds shown in blue. Following this matrix 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.

GUIDE TO FUND USE BY DEPARTMENTS	Mayor & City Council	City Clerk	General Administration	Human Resources	Finance	Information Technology	Community & Economic Development
101 General Fund	X	X	X	X	X	X	X
201 TIF #1 Downtown			X				X
202 TIF #2 South 11th Street							
203 TIF #3 North 11th Street			X				X
204 TIF #4 Jumer's Casino RI			X				X
205 TIF #5 Columbia Park							X
206 TIF #6 NE I280/Parkway							
207 Community/Economic Dev							X
208 TIF #7 The Locks							X
209 TIF #8 Watchtower							X
211 M L King Center							
212 MLK Facility Improvement							
221 Motor Fuel Tax							
222 Foreign Fire Insurance							
223 Riverboat Gaming			X			X	X
224 State Drug Prevention							
225 DUI Fine Law							
226 Court Supervision							
227 Crime Laboratory							
241 US Dept of Justice Grant							
242 Community Dev Block Grant							X
243 Federal Drug Prevention							
244 Neighborhood Stabilization							
245 Schwiebert Park Boat Dock							
246 Ridgewood Business Park							
251 Public Library							
271 Honor Guard Contributions							
272 DARE							
273 Police Contributions							
274 Elderly Service Contributions							
275 R I Auxiliary Police							
276 R I Labor Day Parade			X				
277 ESO Christmas Tour							
278 Adopt a School					X		
279 Fire Donations							
282 Lead Grant							
301 Capital Improvements					X	X	
405 Debt Service							X
501 Water Operation & Maint							
502 Water Capital 2010A							
506 Wastewater Oper & Maint							
507 Stormwater Utility							
508 Wastewater Capital 2010A							
541 Sunset Marina							
555 Park & Recreation							
581 CDBG Loan Programs							X
582 State Affordable Housing							
583 Community/Econ Devel Loans							
584 CIRLF Loan Fund							X
585 MPF Endowment Loans							
586 Brownfield Revolving Loan							
601 Fleet Services							
602 Fleet Amortization							
606 Engineering							
609 Hydroelectric Plant							
621 Self-Insurance				X			
626 Employee Health Plan				X			
701 Fire Pension							
706 Police Pension							
711 Cafeteria Plan				X			
901 MLK Activity							
906 Dept of Human Services							
907 MLK Capital Contributions							
950 Pub Library Foundation							

Note: Major Funds are shown in blue lettering & check marks indicate funds with budgeted expenditures in CY 2015 for that department.

GUIDE TO FUND USE BY DEPARTMENTS	Martin Luther King Center	Police	Fire	Public Works	Parks & Recreation	Library
101 General Fund		X	X	X		
201 TIF #1 Downtown						
202 TIF #2 South 11th Street						
203 TIF #3 North 11th Street						
204 TIF #4 Jumer's Casino RI						
205 TIF #5 Columbia Park						
206 TIF #6 NE I280/Parkway						
207 Community/Economic Dev						
208 TIF #7 The Locks						
209 TIF #8 Watchtower						
211 M L King Center	X					
212 MLK Facility Improvement						
221 Motor Fuel Tax				X		
222 Foreign Fire Insurance			X			
223 Riverboat Gaming		X	X	X	X	X
224 State Drug Prevention		X				
225 DUI Fine Law		X				
226 Court Supervision						
227 Crime Laboratory						
241 US Dept of Justice Grant		X				
242 Community Dev Block Grant						
243 Federal Drug Prevention		X				
244 Neighborhood Stabilization						
245 Schwiebert Park Boat Dock						
246 Ridgewood Business Park						
251 Public Library						X
271 Honor Guard Contributions						
272 DARE		X				
273 Police Contributions		X				
274 Elderly Service Contributions		X				
275 R I Auxiliary Police						
276 R I Labor Day Parade						
277 ESO Christmas Tour						
278 Adopt a School						
279 Fire Donations						
282 Lead Grant						
301 Capital Improvements		X		X		
405 Debt Service	X	X		X	X	
501 Water Operation & Maint				X		
502 Water Capital 2010A						
506 Wastewater Oper & Maint				X		
507 Stormwater Utility				X		
508 Wastewater Capital 2010A						
541 Sunset Marina				X		
555 Park & Recreation					X	
581 CDBG Loan Programs						
582 State Affordable Housing						
583 Community/Econ Devel Loans						
584 CIRLF Loan Fund						
585 MPF Endowment Loans						
586 Brownfield Revolving Loan						
601 Fleet Services				X		
602 Fleet Amortization						
606 Engineering				X		
609 Hydroelectric Plant				X		
621 Self-Insurance						
626 Employee Health Plan						
701 Fire Pension						
706 Police Pension						
711 Cafeteria Plan						
901 MLK Activity	X					
906 Dept of Human Services	X					
907 MLK Capital Contributions						
950 Pub Library Foundation						

Note: Major Funds are shown in blue lettering & check marks indicate funds with budgeted expenditures in CY 2015 for that department.



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. 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.

- Broke ground for new Police Facility.
- Approved key bid packages for Police Facility construction.
- Approved changes to Sidewalk Policy
- Reviewed and updated Five Year Capital Improvement Plan
- Reviewed Sewer Rate Ordinance and Rate Structure
- Approved development of Downtown Revitalization Plan

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	102,028	107,125	101,961	80,888	71,256	109,137	35%
Supplies	337	2,035	275	1,595	1,136	950	-40%
Services	47,892	34,415	23,249	33,986	28,162	36,511	7%
Other	8,180	8,277	10,567	16,325	8,916	14,680	-10%
Total Department	158,437	151,852	136,052	132,794	109,470	161,278	21%

Total Department Expenditures by Fund / Mayor - City Council							
Expense by Fund:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
General Fund	158,437	151,852	136,052	132,794	109,470	161,278	21%
Total Department	158,437	151,852	136,052	132,794	109,470	161,278	21%

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 three 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

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 morale throughout the organization through 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 12-13	Actual FY 13-14	Estimated CY 2014	Proposed CY2015
FOIA Requests Received	885	860	860	925
FOIA Requests Responded	852	860	860	925
Avg. Days FOIA Response	4	4	4	4
Contracts Executed	105	105	105	85
License/Permits Issued	360	375	375	380
Ordinances Published	90	90	90	80

DEPARTMENT STAFFING

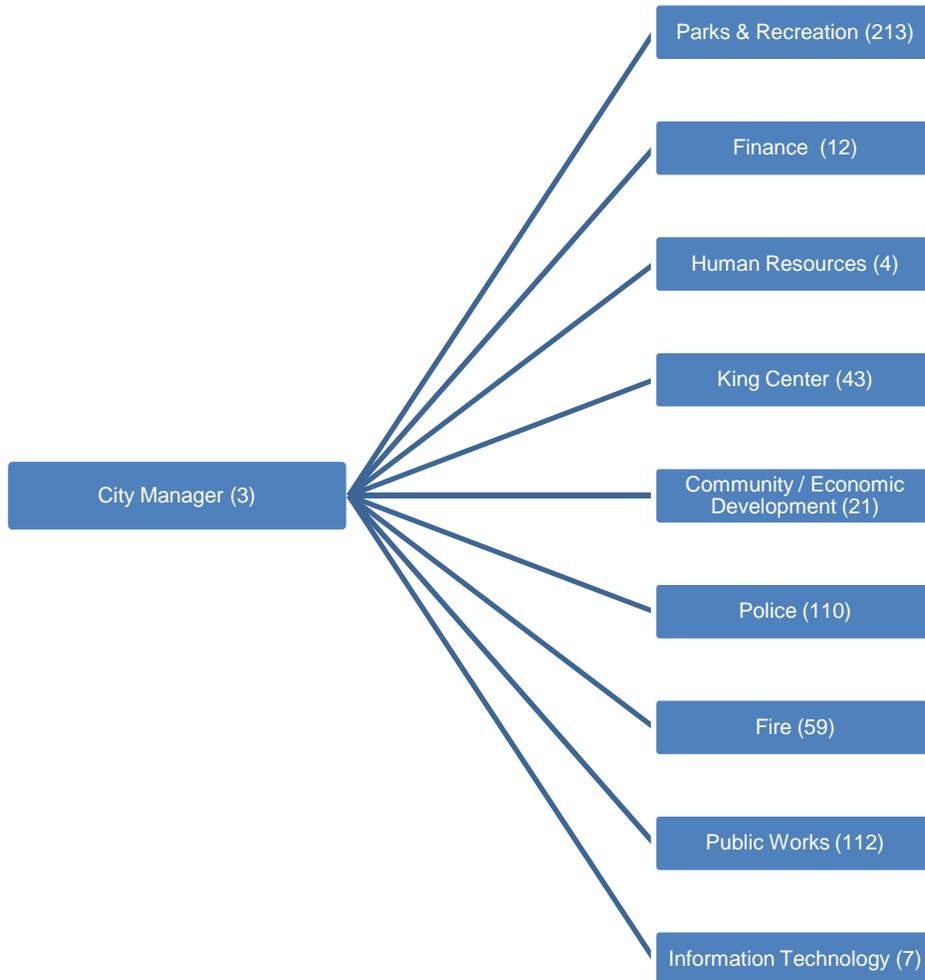
Department Staffing / City Clerk							
Staffing:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	Diff. (fte)
City Clerk (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Clerical Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Staffing (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / City Clerk							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	57,158	60,809	63,537	47,876	48,695	68,078	42%
Supplies	689	4,738	1,803	2,950	2,389	3,450	17%
Services	5,390	3,423	1,432	1,455	1,216	1,609	11%
Other	1,366	3,794	3,935	3,750	2,431	4,000	7%
Total Department	64,603	72,764	70,707	56,031	54,731	77,137	38%

Total Department Expenditures by Fund / City Clerk							
Expense by Fund:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
General Fund	64,603	72,764	70,707	56,031	54,731	77,137	38%
Total Department	64,603	72,764	70,707	56,031	54,731	77,137	38%

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, Parks and Recreation, 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's Office is responsible for coordinating interagency and stakeholder relationships, as well as those with other public and private organizations. 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. The Community and Economic Development Director serves a dual role as Assistant City Manager. The Assistant City Manager serves in the absence of the City Manager.

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.

USE OF GAMING FUNDS

Gaming funds support the City's marketing and communications efforts, this includes consultant services such as professional design and content development directly related to 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
- Broke ground on new Police facility

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 12-13	Actual FY 13-14	Estimated CY 2014	Proposed CY 2015
Population	39,018	39,018	39,018	39,018
Expenditures	127,808,589	143,398,752	155,801,071	127,094,202
Revenues	111,034,714	130,874,634	142,067,717	124,662,681
City Employees (FTE)	453.43	455.75	468.05	450.7
Departments Managed	9	9	9	9
Capital Cost	25,041,712	27,706,807	37,731,480	16,239,736
Personnel Costs	40,930,820	42,706,154	35,061,175	46,816,079
Property Tax Rate	2.4084	2.4002	2.4002	2.3978
Property Tax Levy	11,460,972	11,008,052	10,716,639	10,684,685
% Change EAV	1.28%	-3.55%	-2.65%	-0.33%
% Change Sales Tax Revenue	2.40%	-5.70%	-20.86%	36.22%
% Change Property Tax Rate	0.97%	-0.34%	0.00%	0.00%

DEPARTMENT STAFFING

Department Staffing / General Administration							
Staffing:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	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	1.00	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	3.00	3.00	3.00	3.00	3.00	0.00

TOTAL DEPARTMENT EXPENDITURES

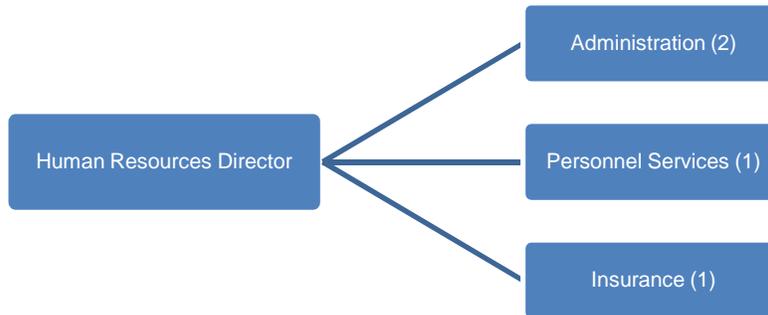
Total Department Expenditures by Object / General Administration							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	340,990	335,777	347,761	280,252	267,685	386,584	38%
Supplies	4,312	2,055	4,980	3,195	1,044	2,700	-15%
Services	136,505	103,801	61,844	112,687	38,156	125,603	11%
Other	1,021	5,464	4,014	6,100	3,602	6,550	7%
Transfers	125,703	71,894	51,396	100,000	100,000	110,700	11%
Total Department	608,531	518,991	469,995	502,234	410,487	632,137	26%

Total Department Expenditures by Fund / General Administration							
Expense by Fund:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
General Fund	454,080	407,599	377,388	378,378	288,516	476,448	26%
TIF Downtown	5,435	7,584	8,041	9,541	9,470	13,373	40%
TIF S. 11th St.	5,435	7,584	8,041	-	-	-	---
TIF N. 11th St.	5,435	7,584	8,041	6,310	6,201	8,808	40%
TIF Jumer's	5,435	7,584	8,041	6,310	6,200	8,808	40%
TIF Columbia Park	5,437	7,585	8,041	-	-	-	---
Riverboat Gaming	125,703	71,894	51,396	100,000	100,000	110,700	11%
Labor Day Parade	-	-	-	-	-	14,000	NEW
Adopt-A-School	1,571	1,577	1,006	1,695	100	-	-100%
Total Department	608,531	518,991	469,995	502,234	410,487	632,137	26%



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. However, staffing levels will be increased in the Wellness Center. The current arrangement is 20 hours per week for nurse and 36 hours per week for the nurse practitioner. The new arrangement will be 30 hours per week for the nurse and 36 hours per week for the nurse practitioner.

PROGRAM CHANGES

In January 2014, the City introduced a new dual dental program through Metlife Dental. 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 dental plan is voluntary for employees.

In April, 2014, Medicare retirees were removed from the City's prescription drug plan. The City no longer administers the Medicare Supplement plan for retirees. Extend Health became the provider for the Medicare Supplement, Medicare Advantage and/or Part D (prescription drug) provider for retirees. Extend Health works 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 pays \$1,600 into a Health Savings Account (HSA) 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.

Program changes are slated for health insurance. Starting in January 2015, a second health plan option will be made available for retirees (> 65) only. The new plan will charge a lower premium but have larger deductibles and maximum out-of-pocket expenses. This new plan will give retirees another option in providing continual health care coverage.

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 \$71,000 in CY 2015. No application will be made to RDS for CY 2015 due to Medicare retirees being moved to Extend Health.

ACCOMPLISHMENTS

- Negotiations on the new IAFF contract have been completed and the contract was approved.
- Development of a second health insurance plan for retirees through Blue Cross – Blue Shield. The new health insurance plan has higher deductibles and maximum out-of-pocket charges but a lower premium.
- Development of a new Wellness initiative for the 2015 plan year that is based on biometric screening and can result in reduced premiums for participants.
- Introduction of a random drug testing protocols for COA members.
- 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 increased 3.8% for CY 2015.
- Introduction of a new video streaming training through Business Training Library.

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); Aetna (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.
- AFSCME A, AFSCME B and UAW 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 12-13	Actual FY 13-14	Estimated CY 2014	Proposed CY 2015
Authorized employees	646	649	642	642
Authorized city employees (fte)	453.43	455.75	468.05	450.7
Asset liability	106,708,113	107,028,237	107,349,321	107,671,369
Jobs posted/applications received	44/3282	59/5246	46/3379	52/4144
Liability claims filed	50	42	46	46
% of vacancies filled within 60 days	26%	62%	93%	65%
Employee bargaining units	6	6	6	6
Grievances filed	18	11	3	7
Training programs	28	27	20	27
Contracts negotiated	2	2	1	3
Grievances processed	18	11	3	7
Training sessions conducted	85	77	57	77

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 two 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 one person (Human Resources Assistant).

DEPARTMENT STAFFING

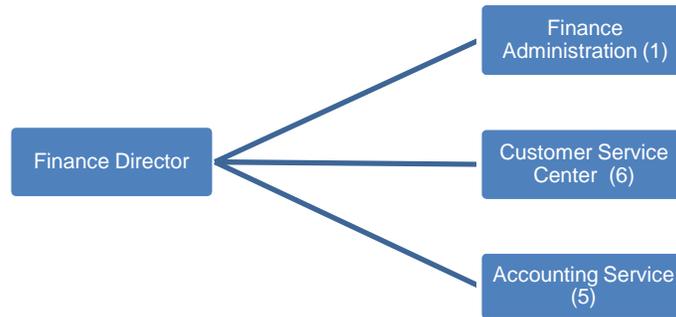
Department Staffing / Human Resources							
Staffing:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	Diff. (fte)
AS Director	1.00	1.00	0.00	0.00	0.00	0.00	0.00
HR Director (1)	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Assistant ITS Director	1.00	1.00	0.00	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
Office Asst. III (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Network Administrator	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Info. Specialist I	2.00	2.00	0.00	0.00	0.00	0.00	0.00
Info. Specialist II	2.00	2.00	0.00	0.00	0.00	0.00	0.00
Info. Specialist Asst.	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Total Staffing (4)	11.00	11.00	4.00	4.00	4.00	4.00	0.00

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Human Resources							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	372,359	362,164	441,304	346,348	340,947	468,779	35%
Supplies	5,609	8,659	10,349	9,124	8,751	9,414	3%
Services	6,022,906	6,328,310	7,508,508	5,702,565	4,581,721	6,967,259	22%
Other	6,213	5,130	5,965	7,982	7,832	65,047	715%
Transfers	5,972	6,246	27,313	3,293	3,293	4,566	39%
Total Department	6,413,059	6,710,509	7,993,439	6,069,312	4,942,544	7,515,065	24%

Total Department Expenditures by Fund / Human Resources							
Expense by Fund:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
General Fund	583,960	638,942	568,854	483,566	469,519	605,133	25%
Self Insurance	1,031,075	1,454,383	1,757,285	975,473	885,861	1,347,393	38%
Employee Health	4,721,889	4,542,322	5,597,323	4,549,073	3,534,273	5,494,539	21%
Cafeteria Plan	76,135	74,862	69,977	61,200	52,891	68,000	11%
Total Department	6,413,059	6,710,509	7,993,439	6,069,312	4,942,544	7,515,065	24%

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 ten full-time and one part-time employee.

STAFFING CHANGES

For CY 2015, the eleven full time employees and one part time employee of the Finance Department are assigned by divisions as follows:

Division:	Body Count:	FTEs:
Finance Administration	1	1.00
Customer Service	6	5.23
Accounting Services	5	5.00

For CY 2015 the body count has increased by one with the splitting of the former Accounts Receivable / Customer Service Supervisor position into two separate full-time managerial positions; Billing Manager and Collections Manager. This change was necessitated when parking enforcement responsibilities were transferred from the Public Works Department to the Finance Department with this area to be overseen by the Billing Manager. It should be noted that this change will allow the Finance Department to expand its efforts in the area of debt collection. The total full time equivalent (FTE) change from CY 2014 to CY 2015 is 0.92.

PROGRAM CHANGES

Operational changes are as follows:

- Continued refinement of month end close process
- Establish bad debt collection process
- Budget/CIP
- Continued monthly 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 – During CY 2014, the Finance Department 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. Finance continues to refine this process to become more efficient. This month end close provides city staff with confidence they can rely upon accurate information being generated from the general ledger. As a result of this process, the City's financials are more accurate and city staff are able to complete the annual audit much earlier than in the past.
- Budget Format – During CY 2014, 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”. Revisions to this format will continue with the preparation of CY 2015 budget.
- Annual Audit - The City completed the annual audit for FY 13-14. As a result of changes made to the monthly close as explained above, the total number of journal entries has decreased. Forty adjustments were completed in FY 11-12, fifteen in FY 12-13, and less than ten for FY 13-14. In addition, the audit was completed almost a month earlier for FY 12-13 and FY 13-14 than 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. Revisions continue to be made to this process to make it more participatory and easier to understand.
- 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. CY 2014 was a nine month budget and CY 2015 is the first twelve month budget to begin on January 1st.
- Debt – In FY 12-13, the Finance Department successfully negotiated a \$15 million line of credit with three local banks to facilitate the Walmart development. In addition, \$11 million General Obligation bonds were issued in December, 2013 for street improvements and construction of a police facility. In December, 2014 \$10 million of new debt was issued for continued construction costs for the new police facility as well as refinancing of the line of credit. CY 2015 will bring the final issuance of debt for the police facility as well as 2015 street projects.

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.
- Identify alternative revenue streams.

- Continue to monitor centralized billing, collection and purchase card systems to maximize revenue and minimize operational expense.
- Software Implementation - Finance staff continues to assist with the implementation of the Fleet software and Marina software. Finance will also be active in the implementation of new parks and recreation software during CY 2015.
- During CY 2015, finance staff will continue to participate in financial software demonstrations to develop a short list of software vendors for participation in an RFP for financial software. It is anticipated this software RFP will be ready for release during 2015 with selections near the end of 2015 or early 2016 and implementation during 2016.

PERFORMANCE MEASURES

Performance Measures - Finance				
Indicator	Actual FY 12-13	Actual FY 13-14	Estimated CY 2014	Proposed CY 2015
Number of expenditure accounts monitored	4,181	4,244	4,435	3,716
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. New for CY 2015 is the addition of responsibility for parking enforcement and an increased emphasis on debt collection. 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) Billing Manager, one (1) Fiscal Technician, one (1) Collection Manager, 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) Accountant, one (1) Junior Accountant, one (1) Auditor / Project Manager, and one (1) Budget Coordinator.

DEPARTMENT STAFFING

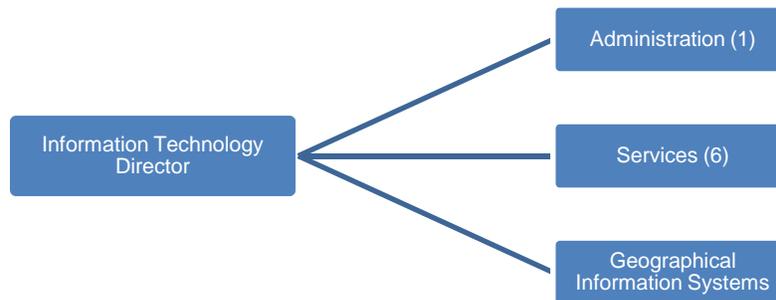
Department Staffing / Finance							
Staffing:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	Diff. (fte)
Finance Director (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
AR/Customer Svc Sup	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
Billing Manager (1)	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Fiscal Technician (1)	2.00	1.00	1.00	1.00	1.00	1.00	0.00
Collection Manager (1)	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Customer Svc Rep (2)	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Finance Intern (1)	0.25	0.00	0.00	0.31	0.31	0.23	(0.08)
Accounting Sup (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	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
Budget Coordinator (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total Staffing (11)	10.25	10.00	10.00	10.31	10.31	11.23	0.92

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Finance							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	744,070	760,924	748,910	599,359	588,954	888,117	48%
Supplies	9,778	10,000	3,111	6,830	3,984	9,405	38%
Services	286,136	294,326	355,649	399,369	336,649	380,524	-5%
Other	25,900	25,591	24,339	26,888	23,726	30,686	14%
Capital	16,393	-	-	-	-	-	---
Transfers	988,055	1,759,857	3,109,636	1,022,001	3,140,466	2,104,900	106%
Contingency	9,104	5,904	107	114,578	(8)	382,204	234%
Total Department	2,079,436	2,856,602	4,241,752	2,169,025	4,093,771	3,795,836	75%

Total Department Expenditures by Fund / Finance							
Expense by Fund:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
General Fund	2,056,226	2,856,602	3,351,477	1,419,025	3,343,771	2,035,434	43%
Riverboat Gaming	23,210	-	-	-	-	-	---
Adopt-A-School	-	-	-	-	-	1,402	-100%
Cap. Improvement	-	-	890,275	750,000	750,000	1,759,000	135%
Total Department	2,079,436	2,856,602	4,241,752	2,169,025	4,093,771	3,795,836	75%

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; one Network Administrator, two Information Specialist-II, two Information Specialist-I and one 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

With the construction of the new police station more computers, printers, and networking equipment will be required to bring the new police station fully online. Fiber optics along 13th St to connect the new police station is a requirement. Updated wireless networking will be imperative to introduce new police cruisers with new mobile units and in-car video recording systems. New Fleet & Marina software implemented near the end of 2014 will bring about change in Public Works and how IT serves.

CAPITAL EXPENDITURES

Capital funds have been budgeted for fiber optics along 13th Street between 6th Avenue and 3rd Avenue to connect the Police Station. Capital funds have also been budgeted for the Wireless Infrastructure required in the new Police Station to support Mobile Computing.

USE OF GAMING FUNDS

Park & Recreation 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 along 15th Avenue from Longview Park to 5th Street for the purposes of Public Safety and Public Service.
- Finished up with improvements to the Public Access Channel hardware/software to enhance the City's image and improve communications.
- Replaced a number of expensive and malfunctioning Copier/Printers throughout city facilities.
- Finished overhauling and expanding 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 Fleet Management System.
- Implemented a new Marina Management System.
- Implemented a new Virtual Desktop System for Police & Fire
- Eliminated remaining Microsoft Windows XP units (End of life was in 2014).
- Reduced dependence on older Microsoft Windows 2003 Servers to handle core system functions by introducing new technology with Microsoft Windows Server 2012.
- New Smart board technology in CED.

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 12-13	Actual FY 13-14	Estimated CY2014	Proposed CY2015
Users supported	618	630	623	642
Support requests	3,556	3,348	2,461	3,400
Sites supported	53	54	54	58
Applications on system	146	146	143	141
Hardware items	1090	1160	1488	1500
Support requests completed	3539	3,327	2,371	3,400

Performance Measures - Information Technology

Indicator	Actual FY 12-13	Actual FY 13-14	Estimated CY2014	Proposed CY2015
% of support requests completed	99.52%	99.37%	96.34%	100.00%
Satisfaction survey results	3.98	4.02	4.16	4.20

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

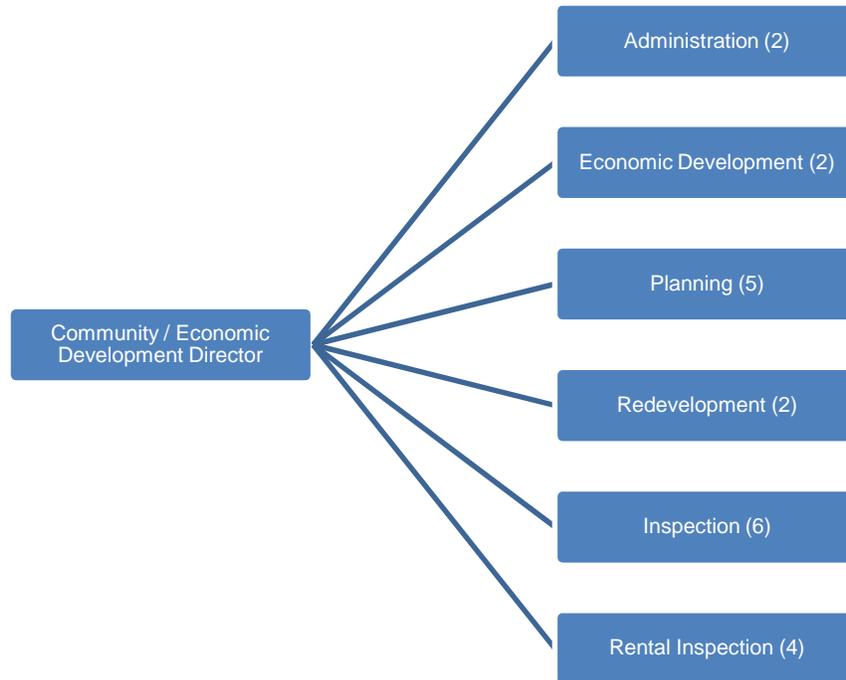
Staffing:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	Diff. (fte)
AS Director	1.00	1.00	0.00	0.00	0.00	0.00	0.00
IT Director (1)	0.00	0.00	1.00	1.00	1.00	1.00	0.00
HR Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant ITS Director	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Risk Manager	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Benefits Coordinator	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Office Asst. III	1.00	1.00	0.00	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	7.00	7.00	7.00	7.00	0.00

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Information Technology							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	664,161	657,828	623,507	506,284	488,416	693,701	37%
Supplies	125,762	158,020	172,905	170,822	152,397	181,785	6%
Services	254,568	322,443	274,514	345,564	237,695	361,482	5%
Other	71,930	71,402	71,383	60,975	55,492	74,750	23%
Capital	32,145	162,793	268,380	324,186	211,141	125,000	-61%
Debt Service	99,625	96,475	98,325	-	-	-	---
Transfers	243,138	478,754	500,034	254,817	254,817	225,000	-12%
Total Department	1,491,329	1,947,715	2,009,048	1,662,648	1,399,958	1,661,718	0%

Total Department Expenditures by Fund / Information Technology							
Expense by Fund:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
General Fund	1,116,261	1,344,065	1,410,654	1,407,831	1,145,141	1,386,718	-1%
Riverboat Gaming	243,138	218,754	500,034	179,817	179,817	225,000	25%
Cap. Improvement	32,145	288,322	-	75,000	75,000	50,000	-33%
Debt Service	99,785	96,574	98,360	-	-	-	---
Total Department	1,491,329	1,947,715	2,009,048	1,662,648	1,399,958	1,661,718	0%

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

- Major revisions of the Zoning Ordinance as well as the Building and Health Codes are expected to begin 2015

CAPITAL EXPENDITURES

- \$75,000 for consultant to review and revise Zoning and Sign Ordinance
- \$100,000 for demolition of 7-8 houses to be completed during 2015
- \$150,000 for Façade Improvement projects outside of the Downtown and North 11th Street TIF districts yet within the city limits

USE OF GAMING FUNDS

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

GRANTS

- CDBG (HUD)
- TAP Grant (IDOT)
- Brownfield Grant (EPA)
- Lead Grant (IL Quad Cities Healthy Homes Coalition – HUD) (non-monetary impact)

Additional grant opportunities are evaluated on an ongoing basis. The City is still waiting to see if the Neighborhood Choice grant receives funding. A decision is expected to be made in December 2014. An application is also being made for a CLG grant through the Illinois Historic Preservation Agency.

ACCOMPLISHMENTS

- A City-wide comprehensive plan was adopted in April 2014. HUD Disaster Recovery “IKE” grant program funds were used to pay for the plan.
- South 11th Street TIF was successfully ended during 2014.
- Two new TIFs were implemented in CY2014, the Watchtower TIF and the Locks TIF.
- Schwiebert Riverfront Park Boat Dock project was substantially completed in 2014.
- First phase of Quad City Botanical Center’s Children Garden project was completed in the Spring of 2014.
- 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.
- 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 was completed in mid 2014. It improved a major city gateway and helped 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 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. The final demolition has started and will continue to take place through early 2015 with construction of the new facility to follow. The Illinois/Iowa Center for Independent Living and Dollar General relocated to new facilities within Rock Island during 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 also house Missman, Inc., a local engineering firm, which moved its corporate offices to a new facility in mid-2014. The Black Hawk Commons development has room for 3 or 4 additional tenants.
- Hill & Valley will relocate from Watchtower Plaza to the QCIC building located within the Columbia Park TIF district. 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. The school district is working to sell this property to a commercial developer who intends to build a CVS store on this site. Zoning changes have been approved by the City Council to allow this project to go forward.

GOALS AND OBJECTIVES

All of the City Council Goals 2020 relate directly to the Community and Economic Development Department. These include:

- Expand Local Economy
- Increase population through Great Livable Neighborhoods
- Financially Sound City Providing Outstanding Services and Infrastructure
- Revitalization of Strategic Locations

More specifically, policy agenda that relates directly to department programs and functions include:

- Internet Access/Fiber to Homes and Businesses
- Public Relations and Marketing Rock Island
- Downtown Revitalization Plan: Update
- Black Hawk Corridor Redevelopment

Management agenda that relates directly to department programs and functions include:

- Rock Island Arsenal/BRAC Strategy
- Walmart Development
- Jumer's Crossing Development
- Audubon School Site Development
- Southwest Corridor: Business Development
- Comprehensive City Wide Industrial Strategy
- Downtown Business Attraction Strategy
- Zoning Code: Revision
- City Website: Upgrade
- Business Retention Activities

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 12-13	Actual FY 13-14	Estimated CY 2014	Proposed CY2015
Building Permits Issued	3,297	2,793	2,000	2,000
Value of Building Permits Issued	n/a	n/a	\$450,000	\$450,000
Nuisance Inspections	610	1,221	900	1,100
Number of Business Connection Visits	n/a	n/a	25	30
CIRLF Applications Approved	10	6	5	8
Housing Program Applications	72	59	66	69
Façade Improvement Projects Completed	n/a	32	26	30

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 12-13	Actual FY 13-14	Estimated CY 2014	Proposed CY2015
Increase in TIF EAV	33.6%	(5.43%)	(4.33%)	(5.13%)
Increase in Sales Tax Revenue	2.4%	2.01%	(26.72%)	36.23%

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	Diff. (fte)
CED Director (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Spec Project Mgr	1.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Econ Develop Mgr (1)	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Devel Prgms Mgr	0.00	0.00	1.00	1.00	1.00	0.00	(1.00)
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	0.00	0.00	0.00	0.00	0.00
Budget/Grants Mgr (1)	0.00	0.00	1.00	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
Pibg/Elec/Mech Insp (2)	2.00	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 (1)	2.00	2.00	2.00	1.00	1.00	1.00	0.00
Admin Secretary (1)	0.00	0.00	0.00	1.00	1.00	1.00	0.00
CED Intern (1)	0.00	0.00	0.00	0.23	0.23	0.29	0.06
Total Staffing (21)	21.00	20.00	20.00	20.23	20.23	20.29	0.06

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Community & Economic Development							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	1,667,262	1,581,899	1,583,958	1,246,666	1,205,240	1,698,069	36%
Supplies	14,570	16,106	35,477	10,935	9,191	9,280	-15%
Services	808,679	1,085,499	1,315,563	1,709,591	927,148	871,787	-49%
Other	1,380,645	1,915,616	4,560,655	2,475,449	1,493,953	1,815,742	-27%
Programs	4,957,821	7,813,022	11,031,271	6,794,247	4,995,385	2,912,400	-57%
Capital	662,994	376,111	2,558,895	4,364,323	303,809	-	-100%
Debt Service	192,034	196,506	60,740	15,529,746	15,642,970	944,282	-94%
Transfers	3,058,163	2,809,099	2,748,071	3,966,227	3,808,333	3,089,650	-22%
Contingency	469,181	432,442	1,295,117	1,114,030	292,575	4,500,000	304%
Total Department	13,211,349	16,226,300	25,589,747	37,211,214	28,678,604	15,841,210	-57%

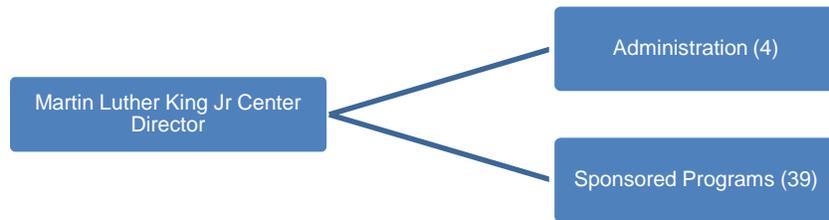
Total Department Expenditures by Fund / Community & Economic Development

Expense by Fund:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
General Fund	1,237,860	1,297,551	1,338,550	1,002,989	1,010,546	1,299,092	30%
TIF District #1	3,347,334	3,055,150	4,140,896	2,979,661	1,992,622	2,024,694	-32%
TIF District #2	223,654	301,905	1,360,121	15,000	(7)	-	-100%
TIF District #3	784,566	742,275	355,210	663,728	270,274	638,731	-4%
TIF District #4	2,139,916	2,135,155	2,138,533	2,226,853	2,188,301	2,197,166	-1%
TIF District #5	15,312	3,388	5,879	94,669	5,148	7,036	-93%
TIF District #6	38,586	-	-	-	-	-	---
Comm/Econ Dev	1,480,614	5,438,290	10,605,951	5,438,744	4,150,122	5,221,315	-4%
TIF District #7	-	-	-	-	-	15,000	NEW
TIF District #8	-	175	-	-	-	10,000	NEW
Riverboat Gaming	519,702	640,834	795,524	2,238,073	2,238,073	1,635,467	-27%
CDBG Grant	1,407,090	909,644	1,081,647	1,177,366	668,908	1,234,640	5%
N'hood Stbl Prog	614,556	18,858	-	-	-	-	---
Schwiebert Boat Dock	211,751	149,597	1,529,670	151,279	70,781	-	-100%
Rdgwd Business Park	-	144,758	154,986	2,878,980	11,815	-	-100%
RI Labor Day Parade	11,423	8,623	13,559	18,220	12,582	-	-100%
Lead Grant	272,837	-	-	-	-	-	---
Cap Improvement	-	592,796	1,186,968	1,962,156	117,208	-	-100%
Debt Service	189,145	202,130	458,103	15,532,496	15,646,190	945,764	-94%
CDBG Loans	69,396	105,274	84,976	80,000	82,933	97,505	22%
State Affordable Hsing	-	3,561	-	-	-	-	---
CED Loan	28,175	108,969	7,718	25,000	27,865	-	-100%
CIRLF Loan	368,085	344,642	322,836	450,000	185,243	514,800	14%
MPF Endow Loans	28,107	10,866	8,620	-	-	-	---
Brownfield Loans	223,240	11,859	-	276,000	-	-	-100%
Total Department	13,211,349	16,226,300	25,589,747	37,211,214	28,678,604	15,841,210	-57%



ROCK ISLAND
ILLINOIS

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 40 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

The body count increased from 36 to 43; and the FTE from 14.67 to 15.04. The additions are based upon new grant allowances that afford new hires.

PROGRAM CHANGES

During calendar year 2014, the King Center has made adjustments in the budget to facilitate funding requirements. This is also reflective in the calendar year 2015 budget. Existing grants and funding sources have been restructured resulting in significant changes throughout the department.

GRANTS

The proposed (2) new grants in the Performance Measure include the James R. & Anita Horne Jenkins Family Foundation for \$20,000, a portion will be utilized for Christmas CY2014 and the remainder to support the King Center's community outreach initiatives in CY2015. The James R. & Anita Horne Jenkins Family Foundation is based in Midland, MI and awards grants in the following states; Michigan, Illinois, Iowa, and Tennessee. The King Center has embarked on a robust grant writing initiative in an effort to secure one additional grant for CY2015 programming.

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 completed in 2013. The process continued with a Board Retreat held October 11, 2014. An Action Plan meeting is scheduled for November 2014 with Board Members and retreat facilitator which will detail the 3 year strategic plan.

Membership Campaign: The goal is to expand on the initial effort of the inaugural 2013 Membership and Outreach Campaign. The calendar year 2015 goal will continue its 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 King Center continues to build viable relationships to enable us to secure funding opportunities. The King Center conducted research in 2013, which led to several opportunities with area colleges and city government potential projects. 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 12-13	Actual FY 13-14	Estimated CY 2014	Proposed CY 2015
Building Leasing/Community Room Rental Revenue	\$11,719	\$10,955	\$12,000	\$11,250
New Grants or Contracts	1	3	4	2
New Program and/or Added to Existing Services	4	4	3	3
Membership Campaign	87	130	113	130

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	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	1.00	1.00	1.00	1.00	0.00
Teen Pregnancy Mgr (1)	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Human Services I	2.00	2.00	0.00	0.00	0.00	0.00	0.00
MLK Facility Mgr (1)	0.00	0.00	1.00	1.00	1.00	1.00	0.00
After School Driver (2)	0.00	0.00	0.69	0.65	0.65	0.42	(0.23)
After School Mgr (1)	0.00	0.00	1.00	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 (14)	0.00	0.00	3.81	3.60	3.60	4.98	1.38
MLK Facility Technician (1)	0.00	0.00	0.75	0.50	0.50	0.38	(0.13)
Gateway Prgm Worker (2)	0.00	0.00	0.00	0.00	0.00	0.11	0.11
MLK Camp Cook	0.23	0.00	0.00	0.00	0.00	0.00	0.00
MLK Camp Cook Asst	0.10	0.00	0.00	0.00	0.00	0.00	0.00
MLK Youth Worker	5.04	4.76	0.00	0.00	0.00	0.00	0.00
Summer Camp Worker (17)	0.00	0.00	1.77	2.92	2.92	2.15	(0.77)
Total Staffing (43)	10.37	9.76	14.02	14.67	14.67	15.04	0.37

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Martin Luther King Center							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	471,043	492,430	600,720	545,876	450,143	681,824	25%
Supplies	46,330	38,648	38,726	77,996	43,133	40,073	-49%
Services	110,157	95,924	107,388	110,204	84,183	103,976	-6%
Other	34,312	14,435	21,378	33,144	20,653	24,452	-26%
Capital	332,878	15,283	-	-	-	-	---
Debt Service	124,400	121,075	122,750	119,250	119,250	120,750	1%
Transfers	96,282	622,395	141,450	26,319	407,000	-	-100%
Contingency	-	80	-	-	-	-	---
Total Department	1,215,402	1,400,270	1,032,412	912,789	1,124,362	971,075	6%

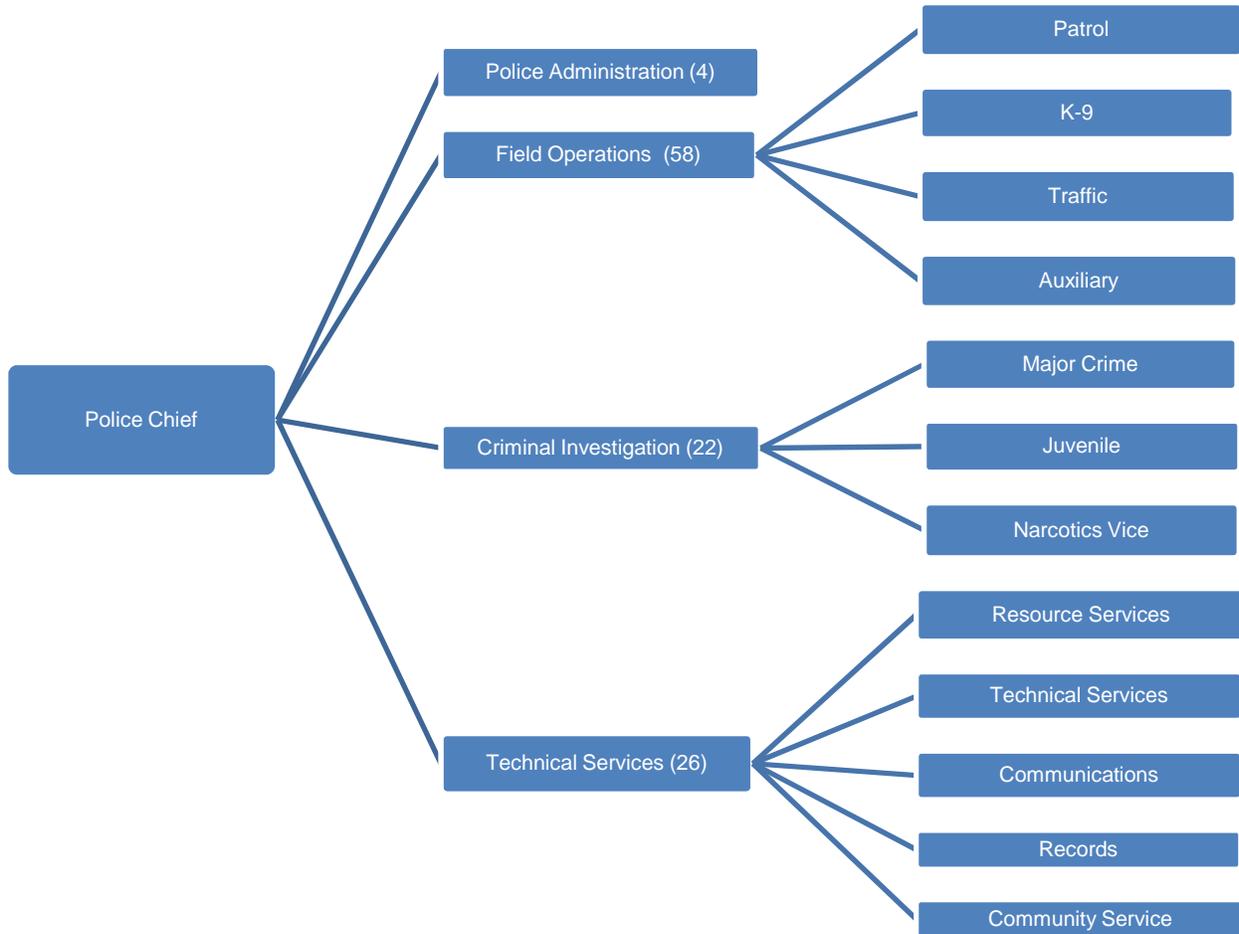
Total Department Expenditures by Fund / Martin Luther King Center

Expense by Fund:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
King Center	178,986	148,070	244,774	179,095	184,005	236,226	32%
Facility Improve	334,551	28,523	-	-	-	-	---
Gaming	-	121,075	122,750	-	-	-	---
Debt service	124,570	110,896	122,890	119,460	119,460	120,965	1%
Activity Fund	341,579	265,494	224,318	350,689	177,765	276,755	-21%
DHS Fund	143,946	233,050	310,680	263,545	236,132	337,129	28%
Capital Contributions	91,770	493,162	7,000	-	407,000	-	---
Total Department	1,215,402	1,400,270	1,032,412	912,789	1,124,362	971,075	6%



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 Elderly Service Officer (ESO) program, the Housing Authority Officer program, bicycle patrol, the Downtown Police Unit (DPU) and Crime Suppression Unit (CSU), the School Resource Officer (SRO) program and the Law Enforcement Explorer

program. The Explorer program that was established in FY 07-08 continues to be a successful program with 26 Explorers on the roster. The Department continues to place an emphasis on this program as an effective community outreach as well as a recruitment tool for future hiring.

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. The Department has begun an organizational study to determine the future needs and most efficient allocation of manpower for the Department. Any changes would most likely not occur until CY 2016.

STAFFING CHANGES

We are currently at 110 employees with four new recruits attending the Police Training Institute in Champaign, Illinois. There are no retirements anticipated for CY 2015.

PROGRAM CHANGES

The police department is in the process of moving toward a new computer crimes unit to address the ever-growing problems associated with on-line predators and identity theft. Having our own computer crimes unit will allow us to perform computer forensics in-house rather than relying on other area police departments.

CAPITAL EXPENDITURES

The department has budgeted \$175,000 out of the DUI Fine Law Fund (225) to fund the purchase of new squad car cameras for the new fleet and for the purchase of a larger server to accommodate the larger, high definition video files.

The department has budgeted \$24,000 out of the State Drug Fund (224) for the purchase of three additional neighborhood cameras for the 15th Avenue Camera Project. Now that fiber has been installed the length of 15th Avenue from Longview Park to 5th Street, these three cameras will work in conjunction with the existing cameras and will all be connected to the fiber.

The department has requested \$1,350,000 to upgrade our antiquated communications system from UHF/VHF to 800 MHz. The implementation of 800 MHz will allow the interoperability between Rock Island and other area departments/municipalities. This is an on-going project starting with the implementation of new radios for the Fire Department in CY 2014. Completion of the project will culminate pending the introduction of the new squad car fleet and the new police facility construction in CY 2015.

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.

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 covers the cost of one trip to and one trip from the police academy per officer at the rate of \$0.56 per mile and is reimbursed 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, created during the 13/14 fiscal year to focus on concerns of the downtown and surrounding areas, reached its one year anniversary on October 14th, 2014. As part of a continued pro-active effort to work closely with the downtown residents, businesses, and visitors, this program has proven to be very effective in the reduction of overall calls for service and enhanced our partnership with downtown businesses and residents.
2. The Department recently expanded our Traffic Unit with the certification of four officers in traffic reconstruction. This will allow the Department to be more efficient in serious traffic injury and fatality vehicle crashes.
3. The Department also certified three officers as Master Firearms Instructors which will lead to improved on-site training, weapons handling skills and proficiency scores. Due to past retirements of former instructors, having three new instructors will prove to be a long-term benefit ensuring the future firearm training needs of the Department are met.
4. The current indications are that overall crime and violent crime is continuing to trend down when comparing Part I UCR Offenses from 2013 vs. 2014. 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 continue efforts to reduce the fear of crime through our ongoing community policing programs and through the reduction of 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. Continue to support the enhanced role of the Traffic Division in the investigation of serious traffic accidents and in the enforcement of traffic laws.
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. Complete the merger of the Crime Suppression Unit (CSU) and Downtown Police Unit (DPU) into one unit 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 while balancing the need for the program with the needs of the Department and the citizenry.
16. Complete the installation of the 800 MHz radio system for the Police and Fire Departments.
17. In response to crimes of domestic violence, the Department will explore the expansion of the Crisis Intervention Team to include acts of domestic violence.
18. Continue to develop/expand the social media program for the Police Department.

PERFORMANCE MEASURES

Performance Measures - Police				
Indicator	Actual FY 12-13	Actual FY 13-14	Estimated CY 2014	Proposed CY 2015
Number of Part I UCR offenses reported	1282	995	902	850
Number of Speakers Bureau events	83	51	38	50
Number of downtown district calls for service	2815	2370	1672	1500
Number of downtown district arrests	709	171	80	70
Accreditation standards met	71	183	142	129

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 51 officers assigned to patrol. Additionally, Field Operations encompasses two specialty units, the Crime Suppression Unit (CSU) and the Downtown Police Unit (DPU). The Department is working towards fully merging these two units into one unit.

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 serves as a forum 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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	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
Lieutenant (6)	6.00	6.00	7.00	6.05	6.05	6.00	(0.05)
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
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)	2.00	2.00	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)	2.00	2.00	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 (110)	110.00	110.00	111.00	110.05	110.05	110.00	(0.05)

TOTAL DEPARTMENT EXPENDITURES

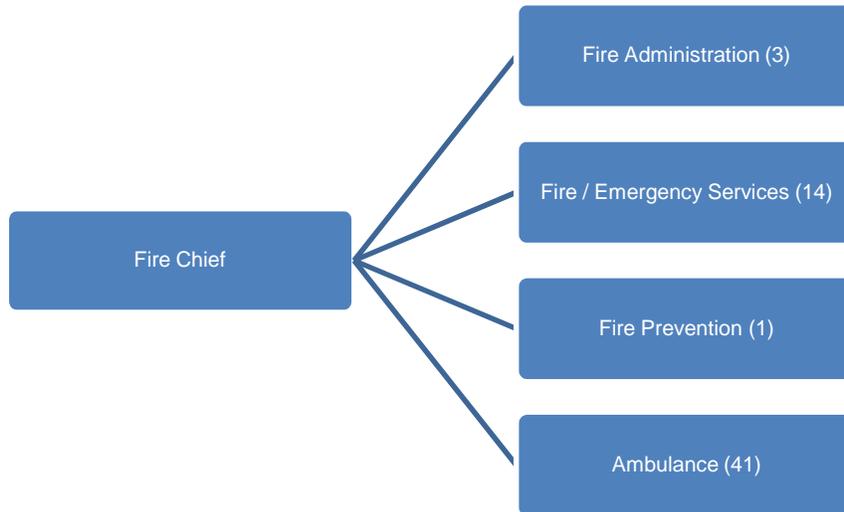
Total Department Expenditures by Object / Police							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	10,469,843	10,303,679	10,910,602	9,190,846	7,931,034	11,786,711	28%
Supplies	97,372	108,742	125,125	100,744	48,226	296,166	194%
Services	1,194,258	1,230,769	1,321,403	1,150,800	916,082	1,522,600	32%
Other	13,172	23,551	13,633	33,012	24,100	27,761	-16%
Capital	93,702	17,761	1,438,438	12,356,559	4,061,277	5,355,000	-57%
Debt Service	9,770	102,562	104,214	673,491	746,979	1,439,275	114%
Transfers	312,637	157,477	10,084	673,491	673,491	1,439,275	114%
Contingency	15	60	-	-	-	-	---
Total Department	12,190,769	11,944,601	13,923,499	24,178,943	14,401,189	21,866,788	-10%

Total Department Expenditures by Fund / Police							
Expense by Fund:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
General Fund	11,542,303	11,513,377	11,964,182	10,177,620	8,796,562	13,100,138	29%
Riverboat Gaming	4,987	-	-	673,491	673,491	1,439,275	114%
State Drug	291,278	207,197	174,595	245,577	111,965	273,381	11%
DUI Fine Law	1,928	9,901	7,294	16,475	5,087	177,510	977%

Total Department Expenditures by Fund / Police

Expense by Fund:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Court Supervision	19,701	34,594	48,154	-	-	-	---
Crime Laboratory	13,280	(114)	-	-	-	-	---
US Dept of Justice	39,009	29,026	25,170	-	-	21,132	NEW
Federal Drug	18,000	18,000	18,000	13,500	9,000	18,000	33%
Honor Guard	75,087	1,870	-	-	-	-	---
DARE	893	792	391	4,685	16	37,555	702%
Police Contribution	6,032	12,629	8,785	15,109	10,377	24,540	62%
Elderly Service	18,501	4,245	60	100	-	300	200%
Auxiliary	75,000	6,899	-	-	-	-	---
ESO Christmas	75,000	3,623	-	-	-	-	---
Cap Improvement	9,770	102,562	1,676,185	12,356,712	4,119,017	5,335,000	-57%
Debt Service	-	-	683	675,674	675,674	1,439,957	113%
Total Department	12,190,769	11,944,601	13,923,499	24,178,943	14,401,189	21,866,788	-10%

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, which will include Water/Rescue in CY 2015, 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 eliminated with no potential retirees in CY 2015.

PROGRAM CHANGES

Water Rescue Operations with the purchase of a new Fire/Rescue Boat on the Mississippi River and areas of the Rock River in CY 2015
Initiate fees for Paramedic Intercept with BLS Services. \$ 150.00
Lights & Siren Program at RIHS, Spring 2015.
Assist with Deer Management Program. Collect &Track Data Information

CAPITAL EXPENDITURES

There is only one capital expenditure included in the Fire Department budget for CY 2015:

- Central Fire Station: Installation of new security entryway's and 1st floor window replacement.

USE OF GAMING FUNDS

Gaming funds will be utilized for the new entryways and 1st floor window replacement. Entryways and windows are original fixtures when central fire station was built in 1969, almost fifty years ago.

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 kitchen window installed at Fire Station # 2
- Major kitchen remodel at Fire Station # 2 through FF Tax Fund
- Purchased (1) Zoll Heart Monitor for Paramedic Pumper at Fire Station # 2
- Installed new energy efficient Front Entryway at Fire Station # 4
- New exterior diesel generator installed at Fire Station # 2, 3, & 4
- New sections of parking lot concrete at Central Fire Station & Station # 4 replaced
- New fence to protect diesel generator at Fire Station # 4

GOALS AND OBJECTIVES

- Provide competent, timely, professional response to calls for fire suppression, water rescue incidents, 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 12-13	Actual FY 13-14	Estimated CY2014	Proposed CY2015
Authorized Personnel	59	59	59	59
Number of Fire Alarms	1,543	1,336	1,235	1,415
Number of EMS Alarms	4,516	4,643	3,618	4,605

Performance Measures - Fire

Indicator	Actual FY 12-13	Actual FY 13-14	Estimated CY2014	Proposed CY2015
Fire Insurance Rating	4	4	4	3
Avg. Number of Personnel Responding	7.5	7.5	7.3	7.5
Avg. Man Hours Per Alarm	2.69	2.94	2.6	2.6
Fire Inspections	1,570	1,979	2,000	2,000
Violations Written	150	539	500	500
Training Hours	8228	7,589	5,590	8,000

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. 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 54 paramedics with the assistance of 4 EMT's. New for CY 2015 will be the purchase of (1) new Zoll Heart Monitor with the capability to perform a 12 lead EKG for the Paramedic Pumper at the SW fire station # 2. 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

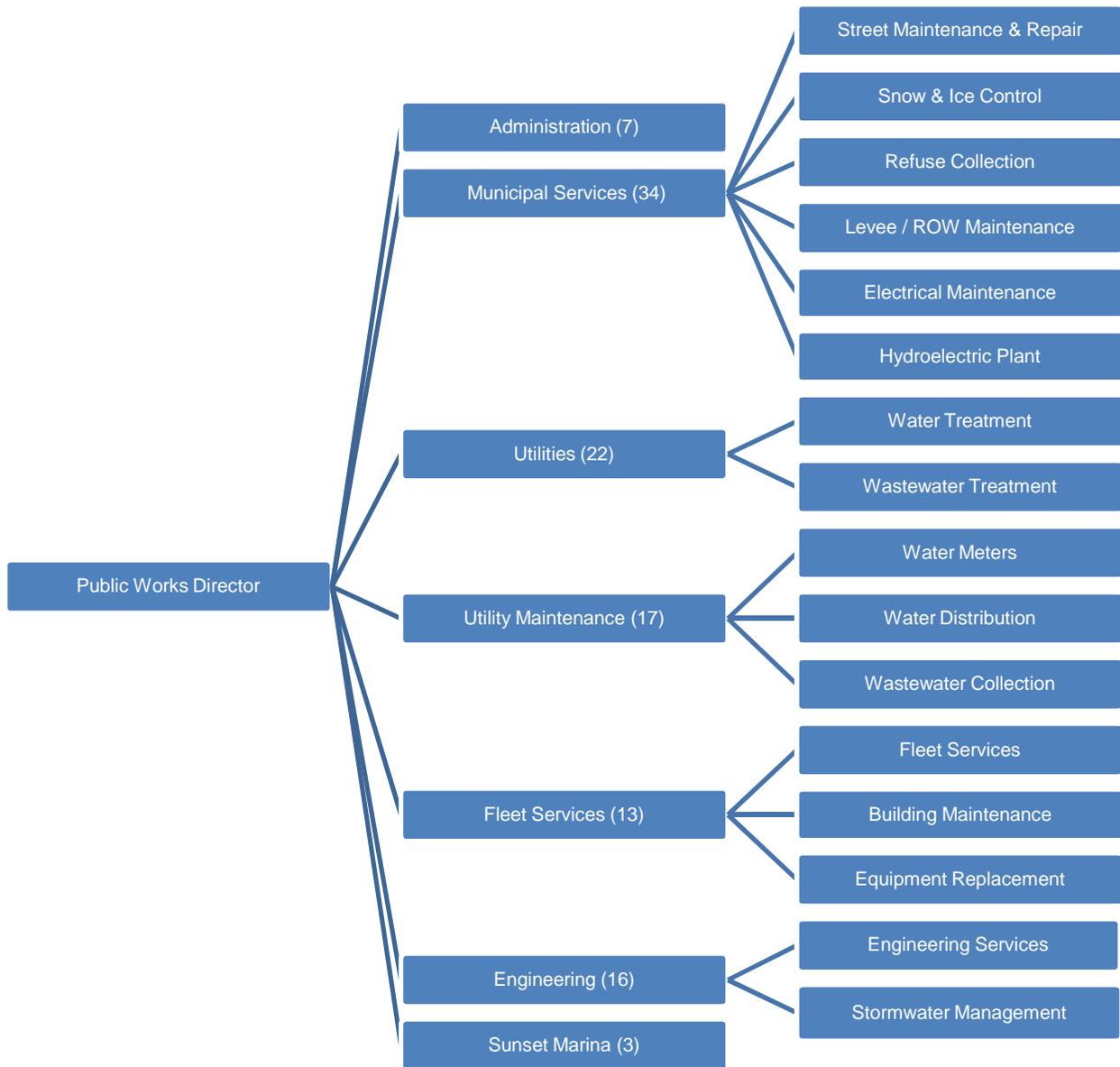
Department Staffing / Fire							
Staffing:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	Diff. (fte)
Fire Chief (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Chief (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Fire Marshal (1)	1.00	1.00	1.00	1.00	1.00	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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	6,644,770	6,780,020	6,863,116	6,023,386	5,155,353	7,850,687	30%
Supplies	206,475	158,548	169,127	184,017	109,996	204,318	11%
Services	703,529	759,412	797,148	638,011	507,671	863,236	35%
Other	8,109	8,080	8,802	10,918	9,802	11,320	4%
Capital	-	4,256	124,787	209,933	115,994	-	-100%
Transfers	46,248	57,215	-	15,000	15,000	60,000	300%
Contingency	1,682,074	1,717,580	1,452,622	1,260,000	1,238,787	1,646,400	31%
Total Department	9,291,205	9,485,111	9,415,602	8,341,265	7,152,603	10,635,961	28%

Total Department Expenditures by Fund / Fire							
Expense by Fund:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
General Fund	9,223,695	9,390,519	9,339,358	8,069,547	7,032,312	10,497,291	30%
Foreign Fire Tax	21,262	33,121	31,572	167,346	24,419	78,670	-53%
Riverboat Gaming	46,248	57,215	-	15,000	15,000	60,000	300%
Capital Imp.	-	4,256	44,672	89,372	80,872	-	-100%
Total Department	9,291,205	9,485,111	9,415,602	8,341,265	7,152,603	10,635,961	28%

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, 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 107 full time employees plus 5 part time engineering and GIS interns and numerous contract workers during the prime construction and maintenance season.

STAFFING CHANGES

There are five staffing changes reflected in the CY15 budget:

- The Parking Enforcement Attendant I position was eliminated and the parking enforcement duties were outsourced to Per Mar Security Services for a one year contract.
- Parking Administration was moved to the Finance Department and the Parking Attendant II position was eliminated.
- One Office Assistant III position was eliminated and the Cross Control Program was outsourced to BMI, Inc.
- One Maintenance Worker I position was moved from Municipal Services Division to the Building Maintenance Division in response to the growing need for facilities maintenance. The position is still required to participate in snow plowing operations.
- Two GIS Interns (0.7 fte) were moved from contract maintenance to part-time employees saving the mark up paid to the staffing agency.

PROGRAM CHANGES

One operational change is included in the CY 2015 budget. The Utility Patching Program (permanent street patches from utility repairs) will be performed by contract maintenance rather than in-house personnel. The cost of this program is directly chargeable to the utilities and plumbing contractors. In the case of repairs to private services this cost is passed along to the property owner. The two common complaints about this program are that it is not timely enough and it is too costly. This should address both issues. A contractor can dedicate more manpower and complete the patches sooner and we believe that by bidding this with the larger concrete patching contract prices will be 20-25% lower than our in-house crews. The internal crew will work on other concrete patching projects which are reimbursable with MFT funds.

CAPITAL EXPENDITURES

The following non-gaming capital projects are proposed for CY 2015:

9th Street Resurfacing: 31st Ave to 45th Street
26th Street Reconstruction: North of 13th Avenue
22½ Avenue Reconstruction: East of 29th Street
Reconfiguration of the 11th Street/Blackhawk Road Intersection
19th Street Sanitary Sewer Replacement: 9th to 10th Avenue
Raw Water Pumping Station Tuck Pointing
LTCP – 6th Avenue Relief Sewer, 5th to 24th Street
LTCP - Farmall Storage Tank, 5th Avenue & 40th Street
LTCP – Blackhawk Lift Station Improvements

USE OF GAMING FUNDS

The following gaming projects are proposed for CY 2015:

18th Avenue Resurfacing: 17th Street to the Moline Border (most of this project is grant funded)
Shady Brook, Phase 2 Resurfacing (9th Street West, 10th Street West, 80th Avenue West)
20th Avenue Resurfacing: 27th to 30th Street
Street Maintenance (Contract Street and ROW maintenance, seasonal contract employees)
Sidewalk, Curb, and Tree Program
Engineering Services for future street resurfacing/reconstruction projects

GRANTS

Solid Waste Assistance Grant (SWAG) from the RI County Waste Management Agency (RICWMA) in the amount of \$29,264 to fund a portion of the cost of solid waste services. The grant is shown in the proposed budget (101-616331-53704-0000015 and 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

2014 was a busy year for the Public Works Department. Typically after snow season the maintenance programs kick into high gear in April. This year, similar to last year, we experienced an unusual three Mississippi River floods in April, May, and June. This delayed maintenance planned for the Municipal Services and Utilities Maintenance Divisions as crews were diverted to close outfalls, install/run pumps, and erect/disassemble flood walls.

The brutally cold and snow during the winter of 2013/14 took a toll on the City's infrastructure. Three unplanned projects were directly related to the extreme winter temperatures.

- 34th Avenue Water Main Replacement, 3rd Street to 5th Street.
- 44th Avenue Water Main Replacement, 12th to 14th Street
- 29th Street West Pavement Replacement, north of Andalusia Road

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, painting hydrants, 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 \$613,000, 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 29th Street West, south of Andalusia Road, and on the railroad crossing on Highway 92 just south of Andalusia Road. The in-town patching continued on 38th Street from 22nd Avenue to just south of 18th Avenue. The 38th Street project began two years ago at Blackhawk Road and has continued to move north each subsequent year. In addition some major patching occurred in residential streets: 36th Avenue, east of 12th Street, and sections of Wildwood Drive.

The Engineering Division managed one major street reconstruction project: 23rd Avenue from 14th to 17th Street. This was a continuation of the project that began last year from 12th to 14th Street. The work was coordinated around the school year to reduce the impact on the High School. The major resurfacing project this year was the resurfacing of 7th Avenue from 30th to 38th Street. The most talked about program this year was the addition of an in-place asphalt recycling program. 27 blocks (13,000 linear feet, 33,000 square yards) of asphalt streets were recycled and sealed. The results were better than expected and produced a significant amount of positive response from the residents.

Work on the Long Term Control Plan (LTCP) continues to progress. The largest portion of the project, the Wet Weather Treatment Plant (WWTP) is scheduled for substantial completions in November 2014. The facility is operational and has functioned successfully during recent rainstorms. 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 be completed in CY 2015. Work should begin on the outfall relocation and combined sewer separation in CY16 with all work completed in CY 2017. The entire project is required to be completed by 2018.

GOALS AND OBJECTIVES

The primary goals and objectives 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 12-13	Actual FY 13-14	Estimated CY 2014	Proposed CY 2015
Refuse (tons)	15,085	14,220	12,587	14,600
Recycling (tons)	972	923	700	1,060
Calls for Service	7,139	8,359	5,600	7,500
Main Breaks	116	120	50	95
Water Treated (million gallons per day)	5.3	5.25	5.37	5.5
Wastewater Treated (million gallons per day)	7.47	8.69	7.75	8.5
Street Resurfacing (feet)	6,678	0	7,350	15,500
Street Reconstruction (feet)	4,246	6,700	1,500	600
Concrete Patching (square yards)	7,507	5,032	5,626	5,250
Asphalt Patching (square yards)	7,425	10,275	5,125	5,000
In-Place Asphalt Recycling	N/A	N/A	13,170	13,500

DIVISION OVERVIEW

PUBLIC WORKS ADMINISTRATION

This division is responsible for providing all department clerical, administrative, and planning functions. The work is performed under the direction of the Public Works Director. The division has 7 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 2 part time interns and 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. 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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	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	1.00	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

Department Staffing / Public Works

Staffing:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	Diff. (fte)
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	1.00	1.00	1.00	0.00
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	2.00	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	1.00	1.00	1.00	1.00	1.00	0.00
Lead Electrician	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Maint Crew Leader (3)	4.00	4.00	4.00	3.00	3.00	3.00	0.00
Maint Electrician (2)	1.00	2.00	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	5.00	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	10.00	10.00	10.00	0.00
Refuse Collector (7)	7.00	7.00	7.00	7.00	7.00	7.00	0.00
Maint Worker II (4)	6.00	5.00	5.00	4.00	4.00	4.00	0.00
Marina Yard Worker (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
WW Treat Operator (5)	7.00	5.00	5.00	5.00	5.00	5.00	0.00
Sludge Treat. Oper. (2)	0.00	2.00	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	1.00	1.00	1.00	0.00
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 (4)	6.00	6.00	6.00	5.00	5.00	4.00	(1.00)
Office Assistant I (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Parking Enf Attnd II (0)	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
Parking Enf Attnd I (0)	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
Tech. Service Mgr.	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Tech. Service Assist. (5)	6.00	5.00	5.00	5.00	5.00	5.00	0.00
Geographic Info. Spec. (1)	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Stormwater Engineer	0.40	0.40	0.24	0.00	0.00	0.00	0.00
GIS Interns (2)	0.00	0.00	0.00	0.00	0.00	0.70	0.70
Engineering Interns (3)	1.39	1.38	1.04	1.15	1.15	1.05	(0.10)
Total Staffing (112)	113.79	113.78	112.28	111.15	111.15	108.75	(2.40)

TOTAL DEPARTMENT EXPENDITURES

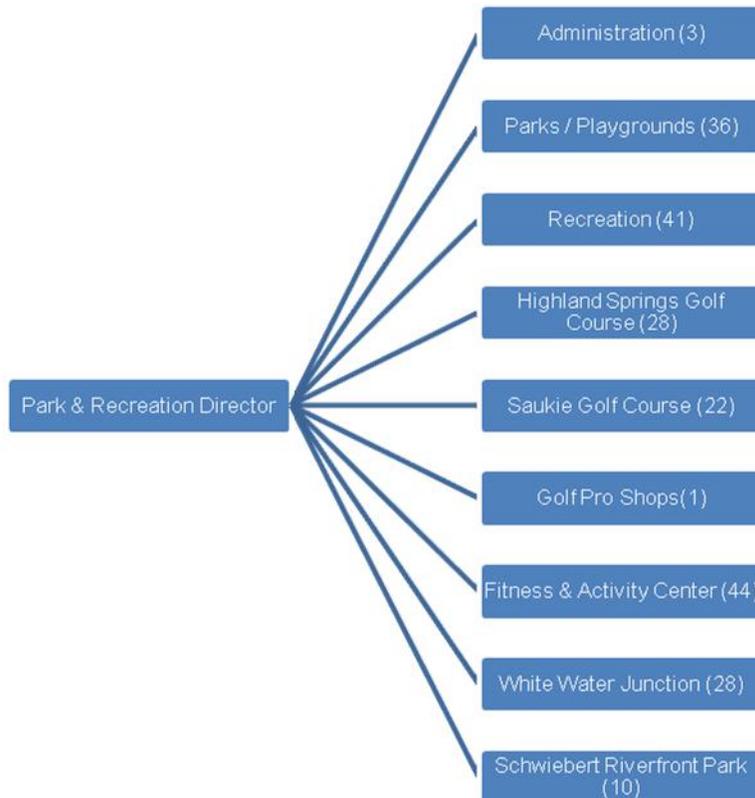
Total Department Expenditures by Object / Public Works							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	8,469,330	8,502,000	8,394,843	6,757,126	6,343,439	9,306,517	38%
Supplies	3,028,934	3,305,048	3,008,840	3,072,853	2,496,253	3,460,669	13%
Services	9,259,864	10,382,481	10,625,410	11,628,518	7,418,303	13,775,220	18%
Other	127,431	151,165	137,806	141,192	127,524	146,214	4%
Programs	30,835	18,608	15,586	33,939	31,809	33,100	-2%
Capital	15,568,284	24,048,557	22,609,332	22,424,194	3,539,245	8,476,736	-62%
Debt Service	3,347,539	3,930,075	3,602,350	4,603,422	4,644,815	5,321,423	16%
Transfers	12,421,271	7,077,586	9,395,290	6,544,713	5,559,084	6,320,874	-3%
Contingency	2,088,958	2,239,449	2,438,229	1,536,357	1,379,153	2,250,273	46%
Total Department	54,342,446	59,654,969	60,227,686	56,742,314	31,539,625	49,091,026	-13%

Total Department Expenditures by Fund / Public Works							
Expense by Fund:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
General Fund	7,276,693	8,225,902	7,667,521	7,158,898	6,021,138	8,454,572	18%
Motor Fuel Tax	1,132,954	920,803	960,958	985,629	-	1,125,000	14%
Riverboat Gaming	4,257,977	3,365,906	3,364,779	3,863,540	3,863,540	2,674,534	-31%
Capital	4,382,803	4,132,553	3,362,980	5,073,919	1,781,905	5,248,466	3%
Debt Service	930,116	1,221,954	781,116	797,203	796,329	601,491	-25%
Water Oper & Maint	6,515,964	6,559,973	6,570,935	6,077,074	5,390,215	9,171,382	51%
Water Capital	893,096	706,211	299,720	-	-	-	---
WW Oper & Maint	19,050,804	26,244,897	26,218,396	25,703,595	8,190,280	12,930,519	-50%
Stormwater Utility	1,555,893	1,409,649	1,643,292	1,299,653	1,022,436	1,633,628	26%
Wastewater Capital	2,736,391	(223)	-	-	-	-	---
Sunset Marina	836,336	871,469	744,572	874,704	648,622	766,778	-12%
Fleet Services	3,236,884	3,784,511	4,528,083	3,364,503	2,578,704	4,720,357	40%
Fleet Amortization	-	609,740	2,562,386	-	-	-	---
Engineering	1,260,161	1,282,683	1,255,052	1,256,586	993,260	1,446,041	15%
Hydropower Plant	276,374	318,941	267,896	287,010	253,196	318,258	11%
Total Department	54,342,446	59,654,969	60,227,686	56,742,314	31,539,625	49,091,026	-13%



ROCK ISLAND
ILLINOIS

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, Municipal Landscape areas in the downtown and a variety of parks and playgrounds.

ORGANIZATIONAL STRUCTURE

The Department is staffed by 26 full time employees, 52 part time employees, and 135 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 staff within the department holds various professional certifications to carry out mandated tasks associated with the operating facilities.

STAFFING CHANGES

The Recreation Division was adjusted by developing a Recreation Manager for Youth and a Manager for Adults and Special Events. In the past these positions worked as managers for community recreation. We

also developed a Part Time position to manage our marketing and social media activities of the Department. We decreased our full time positions by one administrative assistant. Seasonal positions were also decreased to work to balance the operating budget.

PROGRAM CHANGES

Program staffing has been reorganized to provide new programming. The newly dedicated areas of programming include youth, adult/special events, and sports. We continue to provide an aquatic and fitness manager and golf services manager. The goal is to continue to develop programs that have a higher “experience factor” to encourage greater participation. There will be a greater emphasis on paid camp programs that offer fun experiences in addition to some educational outcomes. We will not be able to continue the free summer school program as the funding for that program has been dropped by the Day Foundation. Golf continues to be a strong offering with over 70% of our golf play from outside of Rock Island. RIFAC membership is made up of 40% non-residents to use this enterprise facility. We know that at least half of our attendance at Whitewater Junction is outside of Rock Island, and our Recreational Program offerings have a high percentage of out of town participation. Without this draw from outside, we would not be able to provide the recreational amenities we provide to the community, or the economic impact those activities bring to the City.

CAPITAL EXPENDITURES

INTERNAL FUND CAPITAL

- Side Winder Out-front Mower. \$38,000 is budgeted at Saukie to replace a “rough” mower used to maintain areas outside of the fairway and greens.

USE OF GAMING FUNDS

- Computerized Receipting System. \$75,000 is budgeted in Gaming Funds for IS for the purchase of a new software to replace the system that is no longer supported.
- Tuck Pointing of walls of Hauberg Civic Center and Carriage House. \$16,000 in gaming is budgeted to repair the brick mortar of these two buildings.
- Bond Payment for Whitewater Junction. \$105,000 is budgeted in gaming to make the principal bond payment for Whitewater Junction. The interest is covered by entry fees and concessions.
- Chalet Roof at Longview Park. \$45,000 was budgeted in gaming funds to replace the chalet roof at Longview Park. This original building of the park requires a new roof to maintain the structural integrity of the building.
- ADA Sidewalk for Ridgewood and Shadybrook Park(s). \$12,000 in gaming funds is budgeted in gaming to begin to address ADA issues within the parks.
- Removal of Firehouse at Douglas. \$20,000 in gaming funds has been budgeted to remove the firehouse at Douglas Park. Replacement of the roof, tuck pointing and floor repairs would be upwards of \$100,000.

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

- Awarding of the bid for two replacement playgrounds at Hasselroth and Skafidas.
- Awarded bid for roofing the pool at RIFAC and G. Guild.
- Completed installation of Playground at Mel McKay Park.
- Recoated tennis courts at Longview and Lincoln Park and added Pickelball courts at Lower Lincoln Park.

- Replaced Fairway Mower at Highland Springs.
- Replaced Utility Cart at Highland Springs.
- Repaired and then seal coated parking lots at Highland Springs and Saukie Golf Course.
- Replaced bleacher boards at several ball field areas including Douglas Park.
- Aerated and made field repairs to Douglas Park ball fields.
- Completed installation of dock at Schwiebert Riverfront Park, and worked out additions to stabilize the dock on the river side to decrease effects of ice buildup.
- Made changes to MLK Jr. Park storm water structure and working with Public Works for final redesign.
- Held summer camps at three school sites with funding assistance from the Day Foundation.
- Began discussions with YWCA on cooperative programming and facility use.
- Replaced the ball field fencing for Hodge Park and Old Horace Mann Park.
- Replaced playground safety surface (manufactured wood chips) at a number of playground areas.
- Oversaw completion and opening of the Children's Garden at Botanical Center.
- Developed new golf programs including Pass Player Outings, Get Bent Golf Outings, Children's League and increased golf lessons.
- Completed an inventory of trees in the parks with the help of Augustana.
- Assisted in the continued operation of the Deer Hunt, and expanded the public areas for hunting at the golf courses, Ben Williamson Park, and areas behind the Marina.
- Security Cameras were installed at Highland Springs and Saukie Golf Courses.
- Indoor Pickelball was established at RIFAC.
- TV's were replaced at RIFAC Fitness area.
- Rebuilt Sand trap at Highland Springs and replaced or installed new drainage tile at Saukie and Highland to deal with areas that held water and caused burnout of the turf.
- Resurfaced all the wood floors at RIFAC.

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 12-13	Actual FY 13-14	Estimated FY 2014	Proposed FY 2015
Attendance at facilities	258,754	254,813	255,000	260,000
RIFAC and Whitewater members	5,178	4,869	4,900	5,000
Rounds of Golf at Saukie and Highland Springs	54,305	46,633	50,000	51,000
Unit Point of purchases at facilities and events	387,905	371,488	376,000	375,000
Number of registrations for programs	7,487	7,865	7,800	7,500
Number of rentals at facilities	775	759	780	775

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 Superintendent of Recreation, and 25% of the Front Office Manager.

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 Superintendent of Parks, Chief and Assistant Horticulturalist, Parks Mechanic, seven Maintenance Workers, 25% of the Front Office Manager and one maintenance worker funded by the recreation division. The rest of the workers are made up of part time and seasonal workers.

RECREATION PROGRAMS

The Recreation Programs Budget is divided into 4 different divisions; General Recreation, Hauberg Civic Center, Sports Complex, and Summer Day Camps. These individual divisions and (3.5) three and one half recreational managers market, 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 (3.01) Recreation Managers, (60%) Adult/Special Event Manager, (100%) Youth Program Manager, (67%) Sport Manager, (25%) Superintendent of Recreation, (49%) Marketing Manager. In addition (100%) Sport Field Maintenance Employee, (68%) Hauberg Housekeeper, (25%) of the Front Office Manager, and the rest of the staffing is made up of part time and seasonal workers.

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.

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 spirit 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, (100%) One Assistant Golf Superintendent, (100%) One Turf Mechanic, (100%) 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, (100%) 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 works Holiday Hours to sell passes and merchandise prior to Christmas.

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 (25%) One Quarter 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, (4) Four Part time Preschool Teachers, and the rest are part time workers who guard the pool, supervise the facility or take registrations each 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 (33%) of the Assistant Horticulturalist, (40%) Forty Percent of the Adult/Special Event Manager, with the rest consisting of seasonal workers.

DEPARTMENT STAFFING

Department Staffing / Park & Recreation							
Staffing:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	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
Comm Rec Mgr Adult (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Comm Rec Mgr Youth (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Park Office Supervisor (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Grnds & Fac Maint Sup (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Supt of Parks (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Chief Horticulturalist (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	1.00	1.00	0.00
Lead Mechanic & Maint (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Turf Equip Mech HghInd (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Mechanic/Maint Tech (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Spray Tech - Highland (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Maintenance Workers (2)	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Golf Course Supt (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Asst Golf Course Supt (2)	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Rec & Grnds Maint Wrkr (1)	1.00	1.00	1.00	1.00	1.00	1.00	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
Sports & Rec Mgr (1)	0.93	1.00	1.00	1.00	1.00	1.00	0.00
Grnds & Fac Maint Sup (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Grnds Maint Wrkr Parks (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Front Office Manager (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Grnds Maint Wrkr RIFAC (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Seasonal (135)	34.22	32.58	31.34	39.18	39.18	29.30	(9.88)
Part Time (52)	17.18	17.07	17.05	21.37	21.37	16.44	(4.93)
Total Staffing (224)	77.33	75.65	74.39	86.55	86.55	71.74	(14.81)

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Park & Recreation							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	2,889,971	3,016,261	3,030,725	2,498,725	2,396,521	3,094,731	24%
Supplies	934,821	802,925	821,412	824,675	731,600	840,704	2%
Services	1,377,000	1,275,294	1,280,587	1,515,640	1,129,442	1,434,712	-5%
Other	39,561	35,181	27,704	36,728	29,241	22,796	-38%
Capital	233,593	416,951	706,975	166,588	154,571	38,000	-77%
Debt Service	1,351,312	1,366,673	1,366,465	1,371,761	1,378,074	1,376,341	0%
Transfers	232,469	304,704	267,470	263,099	263,099	299,364	14%
Contingency	739,929	674,337	491,517	541,799	333,111	594,237	10%
Total Department	7,798,656	7,892,326	7,992,855	7,219,015	6,415,659	7,700,885	7%

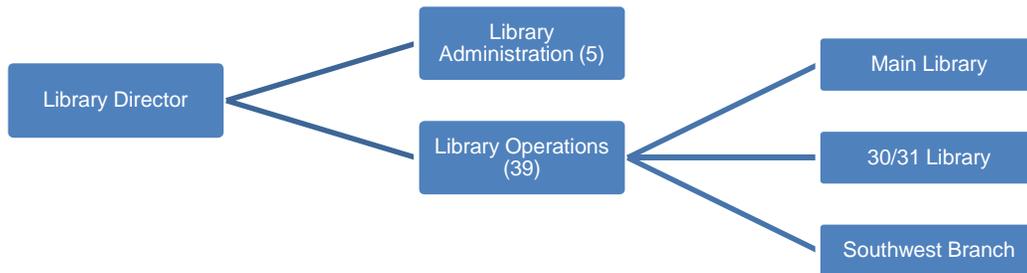
Total Department Expenditures by Fund / Park & Recreation

Expense by Fund:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Gaming	120,000	182,000	120,000	190,000	190,000	198,000	4%
Cap Improv	-	32,687	-	-	-	-	---
Debt Service	1,021,305	1,027,874	1,033,573	1,032,981	1,032,981	1,039,348	1%
Parks & Rec	6,657,351	6,649,765	6,839,282	5,996,034	5,192,678	6,463,537	8%
Total Department	7,798,656	7,892,326	7,992,855	7,219,015	6,415,659	7,700,885	7%



ROCK ISLAND
ILLINOIS

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 the following departments: Administration, Main (which encompasses Reference, Children's, Circulation, and Technical Services), and Extension Services (which encompasses 30/31 and Southwest Branches); and three buildings: Main Library, 30/31 Branch, and the Southwest Branch.

STAFFING CHANGES

- The organizational structure is going through a transitional period with the goal of effectively aligning staff to carry out the Library's strategic plan and vision. With the resignation of the Extension Services Director, it was decided to downgrade the Assistant Director position to become the Extensions Services Director, thus eliminating the Assistant Director position.
- The cost savings of this elimination was used to hire two newly created "Public Service Coordinators" for our Branch Libraries. The new supervisory positions are stationed at their respective locations to monitor customer service, outreach, materials, and volunteers.
- As another cost saving measure, we intend to reorganize Children's and Adult services to include frontline supervisors who report to a "Literacy Services Director." The administrative responsibilities of this position will come from the current Reference Director and Children's Director positions that will be eliminated. This component of our organizational chart will focus on collection development, reference, programming, and marketing.

- The permanent Part-time Security Guard/Page will be increased to Full-time in January. A Part-time Page position in Extension Services has been eliminated through attrition to help pay for the increase.
- Now that there is a new organizational format, the newly created and/or titled positions will be filled through attrition and rearrangement.
- The reorganization affects our budget this year by increasing our FTE by .23, but keeps the number of employees at 44.

CAPITAL EXPENDITURES

The stone restoration project RFP is being awarded in late autumn, with work beginning in early spring. We will be carrying over our CIP funds to CY 2015.

USE OF GAMING FUNDS

Gaming funds will pay for any remaining exterior restoration repairs to the Main Library, and help restore interior walls from water damage.

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).
- 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

- Main Library restrooms have been updated on the first and second floors (ADA accessibility).
- Main Library lighting has been updated on the first floor for better patron visibility and energy efficiency.
- All locations had landscaping projects completed in an effort to make buildings more visible, increase patron safety, and give grounds a "cleaner" look.
- Main Library emergency lighting has been updated on all floors for increased safety integrity for patrons and staff.
- Main Library wiring has been updated in various parts of the building for increased building safety and diligence.
- Staying open all day on Saturdays throughout the summer has increased circulation and patron visits.
- The new "My First Library Card" campaign has increased juvenile library card registrations, and helped boost the numbers for overall registered borrowers 6% in just 9 months.
- Implementing the new "Educator Cards" for those working in RIMSD, but living elsewhere.

- The new self-checkout machine at the 30/31 Branch (funded by the Foundation) is up-and-running.
- Visiting every school, elementary through high school, to promote the summer reading program.
- Removing DVD checkout fees has caused a 26% increase in non-print circulation.
- New logo/brand, “*Begin Here*,” continues to be introduced to the community, most recently with our new car wrap and exterior banners at all buildings.
- We held our first Summer Reading Kickoff Carnival, with an estimated attendance of 300 people, and more than 150 children signing up for the Summer Reading Program at that one event.
- All public computers were replaced at all three buildings.
- Library long-range planning and feasibility study began in October, with an anticipated final report available in early spring.
- Due to the dissolution of the Friends of the Library, library staff is reorganizing our book sale room and volunteer program. The new “Library Volunteer Corps” will be introduced in CY 2015.

GOALS AND OBJECTIVES

The following goals are taken directly from the library’s strategic plan.

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 calendar 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 12-13	Actual FY 13-14	Estimated CY 2014	Proposed CY 2015
Library Visitors - Main	129,187	120,006	93,000	130,000
Library Visitors - 30/31	79,687	77,759	60,400	80,000
Library Visitors - Southwest	35,242	35,622	28,000	36,000

Performance Measures - Library

Indicator	Actual FY 12-13	Actual FY 13-14	Estimated CY 2014	Proposed CY 2015
Library Visitors - Online	175,735	207,098	190,000	218,000
TOTAL LIBRARY VISITORS	419,851	440,485	371,400	462,000
Patron Contacts	N/A	377,886	275,000	395,000
Registered Library Cardholders	14,748	14,399	14,500	15,000
Library print collection	243,412	238,904	247,000	235,000
Circulation - Main	170,025	167,552	130,000	175,000
Circulation - 30/31	110,325	91,868	83,000	95,000
Circulation - Southwest	61,879	56,000	47,000	56,000
Circulation - Online	13,493	25,086	20,000	30,000
TOTAL CIRCULATION	355,722	349,244	280,000	356,000
Reference requests	41,945	43,493	35,000	43,000
Program Offerings - In House	472	546	425	600
Program Offerings - Offsite	237	193	175	200
TOTAL PROGRAM OFFERINGS	709	739	600	800
Program Attendance - In House	6,944	7,914	7,000	8,000
Program Attendance - Offsite	7,713	7,536	6,728	8,000
TOTAL PROGRAM ATTENDANCE	14,657	15,097	13,728	16,000
Computer Sessions	30,807	28,266	25,000	31,000

DIVISION OVERVIEW

LIBRARY ADMINISTRATION

Library administration will include – Director, Business Office & Facilities Director, Maintenance Worker, Security, and PR/Outreach Liaison. This work group is responsible for buildings/grounds, finance, human resources, writing policy/procedures, library communications, technology, and preparing for all board meetings, including the Library Board of Trustees, Milan-Blackhawk Area Library District Board, and the Rock Island Public Library Foundation 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; our material processors – Tech Services Aides and pages; and IT staff. 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 Public Service Coordinator, 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, 30/31 houses the library book store to sell discarded library items and material donations.

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 Public Service Coordinator, Circulation Representatives, Branch Aides, and pages, with help from the Director of Extensions.

DEPARTMENT STAFFING

Department Staffing / Library							
Staffing:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	Diff. (fte)
Library Director (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Director	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
Admin Secretary	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Bus Ofc Fac Mgr (1)	0.00	0.00	0.00	1.00	1.00	1.00	0.00
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 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
Library Maintenance (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 Aide (2)	1.18	1.18	1.00	1.00	1.00	1.08	0.08
Circulation Rep.(6)	4.00	4.00	4.00	4.00	4.00	4.92	0.92
Dir of Extension Svcs (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Circ. Desk Aide	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
Page (8)	4.25	4.25	4.25	4.25	4.25	3.46	(0.79)
Security Page (1)	0.50	0.50	0.50	0.50	0.50	1.00	0.50
Public Services Coord (2)	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Pub/Outrch Liaison (1)	0.68	0.68	0.68	1.00	1.00	1.00	0.00
Computer Sys Admin (1)	1.00	0.63	0.63	0.67	0.67	0.58	(0.09)
CR/Branch Aide (10)	5.00	5.00	5.00	5.00	5.00	4.62	(0.38)
Total Staffing (44)	31.60	31.23	31.06	31.42	31.42	31.65	0.23

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Library							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	1,513,226	1,512,393	1,636,904	1,299,946	1,243,942	1,825,161	40%
Supplies	50,987	68,388	71,936	119,186	102,023	71,010	-40%
Services	336,912	300,667	368,788	902,964	355,939	614,349	-32%
Other	497,197	431,490	349,455	251,459	239,478	288,479	15%
Capital	-	-	-	1,084	834	-	-100%

Total Department Expenditures by Object / Library

Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Transfers	99,847	49,992	95,401	59,953	59,953	253,599	323%
Contingency	33	40	-	36,216	-	151,047	317%
Total Department	2,498,202	2,362,970	2,522,484	2,670,808	2,002,169	3,203,645	20%

Total Department Expenditures by Fund / Library

Expense by Fund:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Gaming	53,609	1,590	45,365	17,800	17,800	200,000	1024%
Library Fund	2,444,593	2,357,381	2,477,119	2,153,008	1,938,561	3,003,645	40%
Capital	-	3,999	-	500,000	45,808	-	-100%
Total Department	2,498,202	2,362,970	2,522,484	2,670,808	2,002,169	3,203,645	20%

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 separately 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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Property Taxes	7,495,603	7,554,898	7,186,047	6,898,498	6,378,324	6,737,803	-2%
State & Local Taxes	16,644,788	17,253,725	17,605,753	13,002,195	11,553,963	17,566,829	35%
Business Lic & Permits	380,022	423,520	444,491	273,449	227,928	406,700	49%
Non-Business Lic/Permits	521,374	702,209	727,738	469,395	582,653	656,500	40%
Grants	193,898	70,166	97,677	122,482	62,161	38,837	-68%
Charges for Services	5,020,312	5,198,150	5,041,154	3,998,700	3,843,467	5,595,971	40%
Program Fees	780	750	1,648	750	825	800	7%
Rents & Royalties	30,650	28,600	69,796	37,586	47,612	51,486	37%
Transfers	9,085,538	4,987,522	5,957,182	4,987,182	4,001,553	6,909,310	39%
Investments & Loans	39,665	39,510	30,042	18,699	15,122	17,846	-5%
Contributions & Donations	197,153	9,062	65,417	115,609	97,488	8,496	-93%
Reimbursements	152	218	162	100	152	160	60%
Sale of Fixed Assets	670	8,040	5,946	4,250	1,488	4,000	-6%
Proceeds from LT Liab	1,941	2,815	707	6,150	7,767	6,600	7%
Other	31,509	24,711	37,178	30,880	45,350	161,000	421%
Total Fund	39,644,055	36,303,896	37,270,938	29,965,925	26,865,853	38,162,338	27%

REVENUE ANALYSIS

Property Tax revenue is down slightly for CY 2015 due to a projected 0.33% reduction in the EAV. Business License & Permits is seeing a significant increase due to the fact that CY 2014 was a nine

month budget and the collection of the Rental License Fee did not occur during the fiscal year but will be collected in CY 2015. Grant revenue has decreased substantially due to several grant awards not yet being received for CY 2015. 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 2015, their status is as of yet undetermined. Program Fees were reduced in half in CY 2014 due to the elimination of the collection of Historic Preservation program fees and this will continue in CY 2015. Investments & Loans tracks investment interest on available funds. As some fund balances are down slightly, less interest is projected to be received for CY 2015. Contributions and Donations is down significantly due to CY 2014 including a significant contribution for a fiber optic project that will not be repeated in CY 2015. Sale of Fixed Assets is projected to decrease due to a reduction seen in the number of seized vehicles being sold. Proceeds from Long-Term Liabilities consist of the purchase card rebate which has been lower than initially projected. Other is projected to show a significant increase due to increased debt collection revenue.

TOTAL GENERAL FUND EXPENDITURES

General Funds (101,225,226,227,271,272,273,274,275,276,277,278,279) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	22,416,954	22,560,020	23,102,620	19,589,252	17,326,631	25,627,379	31%
Supplies	1,174,060	1,172,663	984,076	946,253	786,942	1,344,936	42%
Services	7,056,460	7,905,099	7,718,021	7,349,783	5,946,309	8,491,944	16%
Other	146,707	222,869	164,477	165,539	129,972	334,785	102%
Programs	55,067	51,958	48,860	50,615	23,872	50,000	-1%
Capital	16,493	134,471	348,495	417,042	278,997	75,000	-82%
Transfers	1,455,270	2,207,820	2,484,513	449,901	2,568,366	395,900	-12%
Contingency	1,691,523	1,728,918	1,452,930	1,374,578	1,238,779	2,028,604	48%
Total Department	34,012,534	35,983,818	36,303,992	30,342,963	28,299,868	38,348,548	26%

EXPENDITURE ANALYSIS

Other has increased significantly due to the annual contribution to QCCVB now being paid directly from fund 101 instead of being transferred to fund 207 for payment. Programs consists of the \$50,000 annual contribution to various civic organizations. This amount will remain the same for CY 2015. In CY 2014 there were multiple computer related and other projects budgeted projects, but for CY 2015 Capital has seen a significant decrease due to the completion of these projects. Transfers is down due to the annual contribution to QCCVB now being paid directly from fund 101 instead of being transferred to fund 207 for payment.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	102,028	107,125	101,961	80,888	71,256	109,137	35%
Supplies	337	2,035	275	1,595	1,136	950	-40%
Services	47,892	34,415	23,249	33,986	28,162	36,511	7%
Other	8,180	8,277	10,567	16,325	8,916	14,680	-10%
Total Department	158,437	151,852	136,052	132,794	109,470	161,278	21%

EXPENDITURE ANALYSIS

The proposed expenditures are within the expected variance range based upon the transition to the twelve month calendar year. The Supplies portion of the budget includes funds to purchase items for meetings and events, these items were slightly decreased to align with historic expenditure patterns. The Other category of expenses includes expenses which are encumbered on an annual basis, such as the dues and representation line items. The Other category has been adjusted to align with historical expenditure data.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	57,158	60,809	63,537	47,876	48,695	68,078	42%
Supplies	689	4,738	1,803	2,950	2,389	3,450	17%
Services	5,390	3,423	1,432	1,455	1,216	1,609	11%
Other	1,366	3,794	3,935	3,750	2,431	4,000	7%
Total Department	64,603	72,764	70,707	56,031	54,731	77,137	38%

EXPENDITURE ANALYSIS

All expenditures are within the target range for the upcoming budget. Increases are a result of the change in fiscal year. Due to the size and specific nature of this department not all expenses were categorically reduced in the current fiscal year, thus the proposed budget includes smaller than expected expenditures increases. The proposed expenditures align with historical expense patterns.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	313,813	297,856	307,556	258,091	245,814	355,595	38%
Supplies	4,312	2,055	4,980	3,195	1,044	2,700	-15%
Services	136,505	103,801	61,844	112,687	38,156	125,603	11%
Other	1,021	5,464	4,014	6,100	3,602	6,550	7%
Total Department	455,651	409,176	378,394	380,073	288,616	490,448	29%

EXPENDITURE ANALYSIS

The proposed General Administration expenditures fall within an acceptable variance based upon the transition to a twelve month fiscal year. The decreases in the Supplies and Other category are a result of an administrative change to the Adopt-a-School fund. The Finance Department will now be responsible for oversight of the Adopt a School fund.

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. The general fund represents 8% of the overall HR Department budget (\$7.515 million dollars). The self-insurance fund and health insurance fund represents 18% and 74%, respectively.

HUMAN RESOURCES ADMINISTRATION EXPENDITURES

General Funds Expenditure / Human Resources - Administration							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	113,039	117,658	180,855	136,999	139,697	193,112	41%
Supplies	5,176	7,403	8,818	7,935	7,633	8,854	12%
Services	194,987	288,934	211,051	166,887	154,267	208,005	25%
Other	2,357	3,218	2,671	3,434	3,284	2,885	-16%
Total Department	315,559	417,213	403,395	315,255	304,881	412,856	31%

EXPENDITURE ANALYSIS

HR Administration expenses will increase 31% in CY 2015. Supplies will increase modestly in CY 2015. Services will increase primarily due to higher projected expenses regarding mailing and phone services and city attorney legal services. Due to increased city attorney involvement with a number of CED related projects, city attorney costs are expected to remain constant.

PERSONNEL SERVICES EXPENDITURES

General Funds Expenditure / Human Resources - Personnel Services							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	63,655	61,418	59,855	48,267	49,330	70,803	47%
Supplies	433	1,115	741	529	529	200	-62%
Services	200,972	157,481	102,704	118,063	113,327	119,669	1%
Other	3,341	1,715	2,159	1,452	1,452	1,605	11%
Total Department	268,401	221,729	165,459	168,311	164,638	192,277	14%

EXPENDITURE ANALYSIS

HR Administration expenses will increase 14% in CY 2015. Personnel will increase 47% due to higher projected professional development costs associated with upgrading Business Training Library (BTL). BTL will provide video streaming to employees through future on-line training programs. Services will increase 1% due to labor legal services which are budgeted only slightly higher for CY 2015. Other will increase 11% due an increase in reference materials used for applicant job testing.

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 2015. New for CY 2105, is the addition of expenditures related to the Adopt a School fund now being included under the Finance Department instead of the General Administration Department.

FINANCE ADMINISTRATION EXPENDITURES

General Funds Expenditure / Finance - Administration							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	140,310	137,292	135,654	107,599	106,315	149,085	39%
Supplies	9,217	2,654	1,798	4,039	1,811	3,150	-22%
Services	14,581	28,009	90,625	173,079	159,547	17,649	-90%
Other	5,662	6,010	5,086	4,331	1,698	4,395	1%
Capital	16,393	-	-	-	-	-	---
Transfers	964,845	1,759,857	2,219,361	272,001	2,390,466	345,900	27%
Contingency	3,524	950	7	110,728	(8)	377,204	241%
Total Department	1,154,532	1,934,772	2,452,531	671,777	2,659,829	897,383	34%

EXPENDITURE ANALYSIS

Supplies is down for due to a one time expenditure budgeted in CY 2015 for a room remodel not being needed in CY 2015. The decrease in Services is due to the one time expenditure in CY 2014 for the software conversion related to the change in the fiscal year dates which will not be needed in CY 2015. Other has decreased due to an anticipated reduction in the budget for Expedite and Rock Island County Lien filing fees. In regards to Contingency, this reflects the need to budget an amount equal to 1% of the total general fund expenditure budget for CY 2015 as contingency.

CUSTOMER SERVICE EXPENDITURES

General Funds Expenditure / Finance - Customer Service Center							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	214,760	232,355	238,587	194,726	185,918	328,875	69%
Supplies	383	5,042	845	2,791	2,173	5,855	110%
Services	112,605	153,599	150,926	121,188	92,188	243,809	101%
Other	150	150	250	250	150	500	100%
Contingency	5,580	4,954	100	3,850	-	5,000	30%
Total Department	333,478	396,100	390,708	322,805	280,429	584,039	81%

EXPENDITURE ANALYSIS

The increase Personnel expenditures is the result the addition of one employee to the Finance Department resulting from responsibility for parking enforcement being transferred to this department.

This position was previously budgeted in Public Works. Supplies has increased due to the need to budget for a work station and office equipment related to the new position in the Finance Department. In regards to Services, this area has increased due to the parking enforcement related expenditures now falling under the Finance Department instead of Public Works. The Other category also has increased to cover the cost of dues for the new employees in the department.

ACCOUNTING SERVICES EXPENDITURES

General Funds Expenditure / Finance - Accounting Services							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	389,000	391,277	374,669	297,034	296,721	410,157	38%
Supplies	178	2,304	468	-	-	400	NEW
Services	158,950	112,718	114,098	105,102	84,914	119,066	13%
Other	20,088	19,431	19,003	22,307	21,878	25,791	16%
Total Department	568,216	525,730	508,238	424,443	403,513	555,414	31%

EXPENDITURE ANALYSIS

Supplies for CY 2015 are new as it includes the budgeting of a new chair for this area. As for Services, there is little change as banking contract related costs have not increased significantly.

INFORMATION TECHNOLOGY DEPARTMENT

Roughly 81% of the Information Technology (IT) Department is funded by the General Fund and 3.5% will be funded by the Capital Improvement fund in related to the fiber-optics & wireless required to connect the new Police Station. Additionally for CY 2015, 15.5% of the IT Department budget is funded by Gaming to be used for computer equipment replacement and Park & Recreation software.

INFORMATION TECHNOLOGY ADMINISTRATION EXPENDITURES

General Funds Expenditure / Information Technology - Administration							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	174,153	184,445	211,874	164,659	174,975	228,578	39%
Services	5,172	6,000	4,991	4,200	4,200	4,373	4%
Other	-	-	165	300	150	350	17%
Total Department	179,325	190,445	217,030	169,159	179,325	233,301	38%

EXPENDITURE ANALYSIS

The 38% increase in Administration is due largely to the return to the 12-month budget cycle. Other minor increases are related to fact that the IT Department is now fully staffed.

INFORMATION TECHNOLOGY SERVICES EXPENDITURES

General Funds Expenditure / Information Technology - Information Technology Services							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	465,075	449,469	368,857	306,314	280,072	416,121	36%
Supplies	125,223	158,020	172,805	166,722	148,351	181,785	9%
Services	186,912	249,597	196,152	242,664	153,557	241,309	-1%
Other	69,684	68,962	71,118	60,175	55,320	74,400	24%
Capital	-	134,471	268,380	324,186	211,141	75,000	-77%
Total Department	846,894	1,060,519	1,077,312	1,100,061	848,441	988,615	-10%

EXPENDITURE ANALYSIS

Personnel costs are of course up related to the full cycle. Supplies are up, but not as much as expected due to consistent annual expenses in the previous cycle. Equipment replacement has increased by 15% to deal with a new Police Station. Most other supplies are either the same or lower given projects completed such as Smartboards & CAFR Software. Services are down 1% - most of the support agreements in place required annual renewal last year and continue this year. Capital is down significantly due to the completion of a number of projects such as Fleet & Marina software, Fiber Optics along 15th Ave, and Police Internal Affairs module. Added this year is Park & Recreation software.

INFORMATION TECHNOLOGY GEOGRAPHICAL INFORMATION SYSTEMS
EXPENDITURES

General Funds Expenditure / Information Technology - Information Technology GIS							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	24,933	23,914	42,776	35,311	33,369	49,002	39%
Supplies	539	-	100	4,100	4,046	-	-100%
Services	62,324	66,747	73,336	98,700	79,938	115,800	17%
Other	2,246	2,440	100	500	22	-	-100%
Total Department	90,042	93,101	116,312	138,611	117,375	164,802	19%

EXPENDITURE ANALYSIS

Supplies have been eliminated this year due to no new software purchases in GIS. The Services area has seen a 17% increase due primarily to the planned change in status of the Public Works application "Compasscom". Compasscom is planned to move to cloud-based hosted service during 2015 and those costs have been included in the CY 2105 budget. Other is eliminated due to no 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.

General Funds Expenditure / Community & Economic Development - Administration							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	79,722	47,724	52,478	50,311	70,109	71,359	42%
Supplies	694	696	3,025	1,328	1,149	700	-47%
Services	23,469	21,674	39,779	34,100	29,514	12,810	-62%
Other	1,179	2,235	2,937	6,108	3,655	3,490	-43%
Total Department	105,064	72,329	98,219	91,847	104,427	88,359	-4%

EXPENDITURE ANALYSIS

Supplies costs decreased due to shifting some office supplies expense to the economic development division as well as a purchase of office furniture that took place in CY 2014 which is not anticipated to happen again in CY 2015. Services costs decreased due to shifting CED department insurance costs toward CDBG funding as well as a smaller budget for the Rock Island Labor Day Parade during CY 2015. The parade celebrated its 30th year during CY 2014 and therefore requested a larger than normal budget to support one-time promotional operation activities. Other costs decreased due to restoring the Labor Day Parade budget back to historical trend levels for CY 2015.

ECONOMIC DEVELOPMENT DIVISION EXPENDITURES

General Funds Expenditure / Community & Economic Development - Economic Development							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	1,267	549	41,775	49,360	42,919	74,312	51%
Supplies	370	383	404	256	256	400	56%
Services	663	604	4,436	4,068	3,800	13,450	231%
Other	440	63,069	14,211	1,290	30	153,600	11807%
Programs	-	789	-	615	615	-	-100%
Transfers	150,000	165,000	218,681	150,000	150,000	-	-100%
Total Department	152,740	230,394	279,507	205,589	197,620	241,762	18%

EXPENDITURE ANALYSIS

Personnel costs increased from the previous year due to a shift of 5% of the Economic Development Manager's salary from Downtown TIF funds to General Fund. An increase in supplies resulted from shifting supplies costs from administration division expenditures to economic development division to better represent where the office supplies are anticipated to be used most. A large increase in services resulted from a shift of Centennial Bridge Office operational expenses as well as additional City operational expenses previously paid from the CED fund into General fund. Other expenses increased

dramatically due to shifting the contribution of hotel/motel taxes paid to Quad Cities Convention Visitors Bureau from the CED fund to General Fund. Due to the shift of the contribution from CED fund to General Fund, a transfer of the contribution funds is no longer required from General Fund to CED Fund and explains the 100% decrease of transfers for this fund.

PLANNING AND REDEVELOPMENT DIVISION EXPENDITURES

General Funds Expenditure / Community & Economic Development - Planning/Zoning/Historic Preservation							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	283,960	314,544	317,689	193,059	218,991	277,367	44%
Supplies	1,424	1,078	1,132	1,583	1,560	900	-43%
Services	9,874	6,996	8,016	9,483	6,296	9,070	-4%
Other	993	1,181	1,660	1,812	410	2,075	15%
Total Department	296,251	323,799	328,497	205,937	227,257	289,412	41%

EXPENDITURE ANALYSIS

Personnel costs increased from the previous year due to a shift of 7% of the Planning and Redevelopment Administrator's salary and 5% of the Maps and Graphics salary from Downtown TIF funds into General Fund. Supplies decreased due to reducing the office supplies budget from CY 2014 to better match historical spending trends for the planning and redevelopment division. Services decreased due to no additional consultant services needed for CY 2015 as well as shifting costs for internal copy/printing from General Fund to CDBG based on actual usage. Other costs increased due to increase of membership dues to be paid during CY 2015.

General Funds Expenditure / Community & Economic Development - Neighborhood Redevelopment							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	-	-	783	4,846	14,666	7,100	47%
Services	46	39	1,378	6,561	5,007	3,582	-45%
Programs	45,067	51,169	48,860	50,000	23,257	50,000	0%
Total Department	45,113	51,208	51,021	61,407	42,930	60,682	-1%

EXPENDITURE ANALYSIS

Personnel services increased due to one employee meeting their first longevity milestone payment. Services decreased due to shifting costs fleet services from General Fund to CDBG based on actual usage. Programs stayed the same due to the same amount of Gaming Grants being allocated to grantees regardless of change from 9-month CY 2014 to 12-month CY 2015.

INSPECTIONS DIVISION EXPENDITURES

General Funds Expenditure / Community & Economic Development - Inspection Services							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	327,741	400,994	377,922	354,381	334,765	488,764	38%
Supplies	1,265	2,800	2,520	2,862	2,661	1,920	-33%
Services	41,720	26,650	23,361	21,827	14,500	31,506	44%
Other	7,720	2,779	2,639	2,613	1,850	3,235	24%
Programs	10,000	-	-	-	-	-	---
Contingency	330	2,939	201	-	-	-	---
Total Department	388,776	436,162	406,643	381,683	353,776	525,425	38%

EXPENDITURE ANALYSIS

Supplies costs decreased because less office supplies and small office equipment are anticipated to be needed during CY 2015. Materials though were budgeted for office organization and storage for CY 2015 that were not included in the CY 2014 budget. Services increased due to an increase in anticipated temporary employee expense and anticipated re-stocking of forms. Also, an increase in internal copy/printing and fleet services resulted from shifting expenses to General Fund from CDBG based on limited budget capacity.

General Funds Expenditure / Community & Economic Development - Rental Inspection Services							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	69,557	184,761	178,496	65,228	90,445	88,502	36%
Services	191,782	7,521	9,726	9,518	6,673	4,950	-48%
Total Department	261,339	192,282	188,222	74,746	97,118	93,452	25%

EXPENDITURE ANALYSIS

Services decreased due to shifting fleet services from General Fund to CDBG based on actual usage.



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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	499,468	545,655	507,477	421,326	377,362	561,645	33%
Supplies	7,398	9,976	6,736	4,213	4,178	7,500	78%
Services	355,429	352,720	320,771	262,072	260,517	366,238	40%
Other	4,935	9,485	6,006	5,885	3,714	7,030	19%
Transfers	75,000	1,423	-	-	-	-	---
Contingency	15	60	-	-	-	-	---
Total Department	942,245	919,319	840,990	693,496	645,771	942,413	36%

EXPENDITURE ANALYSIS

The increase in Supplies is the result of an increase in the cost of office supplies/paper, and the need to purchase USB drives rather than CDs for burning securing video as is the trend modern security surveillance systems. Additionally, the Citizen's Police Academy Dinner was put back into the budget after being removed during CY 2014. This is a once a year event that occurs in January of each year.

PATROL EXPENDITURES

General Funds Expenditure / Police - Patrol							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	5,547,055	5,494,395	6,095,792	5,179,239	4,450,492	6,559,503	27%
Supplies	10,094	14,443	9,288	25,331	13,504	198,432	683%
Services	450,362	512,107	491,349	457,097	370,435	696,729	52%
Other	6,310	5,279	5,270	5,300	3,776	5,300	0%
Transfers	150,000	5,293	-	-	-	-	---
Total Department	6,163,821	6,031,517	6,601,699	5,666,967	4,838,207	7,459,964	32%

EXPENDITURE ANALYSIS

The increase in Supplies is due to the twenty-two Arbitrator squad car cameras and new video server that will need to be purchased with the introduction of the new squad car fleet. This is budgeted out of 225 (DUI Fine Law). Additionally, the department will be purchasing twelve new tasers, cartridges and holsters, and three new patrol rifles out of 273 (Police Contributions). The increase in Services is

attributed to an increase in Telephone Services, Cell Phone Services, Internal Copying and Printing, and the addition of a new service contract for three new Automated External Defibrillators. There was also a significant increase in Fleet Maintenance, Fleet Accident Repair, and Fleet Amortization in expectation of the new squad car fleet.

MAJOR CRIME EXPENDITURES

General Funds Expenditure / Police - Major Crime							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	1,127,791	1,081,461	1,097,429	891,850	727,857	1,144,528	28%
Supplies	10,422	2,476	1,970	1,130	679	2,100	86%
Services	39,051	38,162	35,308	37,482	26,541	46,604	24%
Other	708	2,935	653	937	572	1,620	73%
Capital	100	-	-	-	-	-	---
Transfers	82,650	150,761	10,084	-	-	-	---
Total Department	1,260,722	1,275,795	1,145,444	931,399	755,649	1,194,852	28%

EXPENDITURE ANALYSIS

During CY 2014 supplies were reduced as funds were needed elsewhere but in CY 2015 have been returned to their historical average. Other is higher as there is an increase in funding for unexpected out of town travel for investigations.

NARCOTICS/VICE EXPENDITURES

General Funds Expenditure / Police - Narcotics-Vice							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	741,182	710,273	631,701	511,829	431,687	646,177	26%
Services	21,525	27,266	14,508	22,297	10,234	26,576	19%
Other	-	4,000	-	-	-	-	---
Total Department	762,707	741,539	646,209	534,126	441,921	672,753	26%

EXPENDITURE ANALYSIS

There are no significant variances within Narcotics/Vice Expenditures.

JUVENILE INVESTIGATION EXPENDITURES

General Funds Expenditure / Police - Juvenile							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	640,229	619,665	670,347	577,269	504,448	755,426	31%
Supplies	863	527	390	455	-	760	67%

General Funds Expenditure / Police - Juvenile

Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Services	18,067	16,200	14,808	19,690	11,984	22,111	12%
Other	585	687	376	2,385	25	3,126	31%
Total Department	659,744	637,079	685,921	599,799	516,457	781,423	30%

EXPENDITURE ANALYSIS

Supplies has increased due to the need to purchase supplies for a new printer.

COMMUNITY SERVICES EXPENDITURES

General Funds Expenditure / Police - Community Services

Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	175,006	167,483	182,046	143,199	142,510	201,924	41%
Supplies	707	344	-	180	72	610	239%
Services	25,883	19,283	16,716	20,066	10,178	26,692	33%
Other	138	35	103	70	35	35	-50%
Total Department	201,734	187,145	198,865	163,515	152,795	229,261	40%

EXPENDITURE ANALYSIS

An increase in Supplies is due to the need to purchase new animal traps, poles, and cables to replace our older equipment. The significant decrease in Other is due to the reduction of dues for the National Animal Control Association.

RESOURCE SERVICES EXPENDITURES

General Funds Expenditure / Police - Resource Services

Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	235,378	207,673	219,197	178,188	155,125	239,181	34%
Supplies	38,554	36,281	46,656	32,535	19,459	35,550	9%
Services	164,787	143,484	146,148	128,738	109,751	159,956	24%
Other	(679)	375	375	6,525	6,525	7,500	15%
Total Department	438,040	387,813	412,376	345,986	290,860	442,187	28%

EXPENDITURE ANALYSIS

There are no significant variances within Resource Services Expenditures.

COMMUNICATIONS EXPENDITURES

General Funds Expenditure / Police - Communications							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	862,006	886,527	929,992	728,719	711,541	1,000,336	37%
Supplies	14,412	13,898	6,868	70	-	5,995	8464%
Services	80,238	81,126	97,413	131,601	82,775	119,538	-9%
Other	105	-	-	-	-	-	---
Capital	-	-	-	27,856	27,856	-	-100%
Total Department	956,761	981,551	1,034,273	888,246	822,172	1,125,869	27%

EXPENDITURE ANALYSIS

The significant increase in Supplies is attributed to the purchase of replacement portable radios, batteries, chargers, and microphones pending the implementation of the 800 MHz project. This was not budgeted for in CY 2014 because it was believed the 800 MHz project would have been implemented during that budget, however it will not be fully implemented until winter of 2015. The 100% reduction in Capital is due to the one-time expense of consultant services for the 800 MHz project completed in CY 2014.

TECHNICAL SERVICES EXPENDITURES

General Funds Expenditure / Police - Technical Services							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	157,832	155,903	176,385	139,601	140,253	170,936	22%
Supplies	3,525	3,493	1,848	1,675	1,407	2,665	59%
Services	1,663	1,096	5,006	5,129	3,017	3,822	-25%
Other	30	-	-	1,330	-	1,400	5%
Total Department	163,050	160,492	183,239	147,735	144,677	178,823	21%

EXPENDITURE ANALYSIS

The increase in Supplies is due to an increase in the cost of evidence packaging materials, including long gun packaging boxes, and Evidence Drying Cabinet supplies.

RECORDS EXPENDITURES

General Funds Expenditure / Police - Records							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	270,035	255,702	266,852	224,752	194,389	292,186	30%
Services	3,819	2,868	3,368	2,668	1,898	4,312	62%
Total Department	273,854	258,570	270,220	227,420	196,287	296,498	30%

EXPENDITURE ANALYSIS

The significant variance in Services is related to an increase in Telephone Services, an increase in Internal Copying Services, and a slight increase in the intercom service repair.

POLICE AND FIRE COMMISSION

General Funds Expenditure / Police - Police & Fire Commission							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Services	4,672	6,621	9,255	14,750	6,871	15,450	5%
Other	375	375	375	550	375	550	0%
Total Department	5,047	6,996	9,630	15,300	7,246	16,000	5%

EXPENDITURE ANALYSIS

There are no significant variances within the Police and Fire Commission Expenditures.



ROCK ISLAND
ILLINOIS

FIRE DEPARTMENT

Over 99% of the Fire Department's budget for CY 2015 is budgeted in the General Fund. Just 0.75% is in the Foreign Fire Tax Fund and 0.57% 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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	1,009,854	1,030,100	1,030,695	906,126	767,716	1,201,932	33%
Supplies	15,991	13,025	13,547	12,434	7,351	14,278	15%
Services	143,202	186,645	245,034	125,136	99,522	216,249	73%
Other	857	784	319	900	846	975	8%
Capital	-	-	-	25,000	-	-	-100%
Total Department	1,169,904	1,230,554	1,289,595	1,069,596	875,435	1,433,434	34%

EXPENDITURE ANALYSIS

The increase in Services is due to the project of new Entryways and Windows at central fire station for CY 2015. This project is funded by gaming (\$60,000) which will consist of secure entryways and some new energy efficient windows in CY 2015 budget. Phase 2 will be completed in CY 2016, with the completion of all windows being replaced. Decreases in "Supplies" and "Other" consisted of minimal decreases in all line items or by using FY 13/14 cost measures. There are no Capital projects or spending in CY 2015 for the fire department.

FIRE / EMERGENCY SERVICES EXPENDITURES

General Funds Expenditure / Fire - Fire/Emergency Services							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	2,381,254	2,497,067	2,589,338	2,200,983	1,964,278	2,840,741	29%
Supplies	30,548	24,849	22,079	23,410	23,328	26,420	13%
Services	436,756	394,051	374,001	340,396	254,268	453,994	33%
Other	3,025	3,308	2,865	3,275	2,964	2,950	-10%
Capital	-	-	-	25,000	25,000	-	-100%
Total Department	2,851,583	2,919,275	2,988,283	2,593,064	2,269,838	3,324,105	28%

EXPENDITURE ANALYSIS

The decrease in Supplies reflects the reduction in Communication Equipment (\$3,000.00) due to the RACOMM Proposal of the new 800 Mhz Radio System and communication equipment that was in CY 2014 budget. There are no Capital projects or spending in CY 2015 for the fire department.

FIRE PREVENTION EXPENDITURES

General Funds Expenditure / Fire - Fire Prevention							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	776,839	782,673	783,984	696,993	580,958	911,456	31%
Supplies	841	100	-	75	-	75	0%
Services	4,381	5,674	4,136	4,145	2,965	4,315	4%
Other	2,305	1,652	2,817	3,100	2,564	2,245	-28%
Total Department	784,366	790,099	790,937	704,313	586,487	918,091	30%

EXPENDITURE ANALYSIS

Supplies will remain the same as CY 2014, due to the technology in taking photographs for fire investigations and placing them on a CD. Other had a decrease of (\$405.00) in the dues for CY 2015, due to the fact that some dues for certification are good for two years. Service cost is down due to the lower cost on fleet maintenance and amortization on the Fire Marshal vehicle.

AMBULANCE EXPENDITURES

General Funds Expenditure / Fire - Ambulance							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	2,475,879	2,463,704	2,455,812	2,201,284	1,832,543	2,876,558	31%
Supplies	142,557	97,570	113,014	69,600	66,661	111,075	60%
Services	116,284	169,632	167,157	154,315	145,397	184,678	20%
Other	1,048	2,105	1,823	2,375	2,164	2,950	24%
Capital	-	-	80,115	15,000	15,000	-	-100%
Contingency	1,682,074	1,717,580	1,452,622	1,260,000	1,238,787	1,646,400	31%
Total Department	4,417,842	4,450,591	4,270,543	3,702,574	3,300,552	4,821,661	30%

EXPENDITURE ANALYSIS

There is no Capital ambulance expenditure for CY 2015. The Heart Monitor that was purchased in CY 2014 for the SW Fire Station was upgraded in the regular budget of CY 2014 to provide a 12 lead EKG for the citizens in the SW area.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	785,391	827,967	633,507	574,620	522,535	722,510	26%
Supplies	36,530	21,043	20,085	20,089	14,738	20,665	3%
Services	521,795	696,370	501,199	436,542	356,581	499,306	14%
Other	2,263	2,724	1,045	1,760	1,239	1,398	-21%
Transfers	32,775	39,386	36,387	27,900	27,900	50,000	79%
Total Department	1,378,754	1,587,490	1,192,223	1,060,911	922,993	1,293,879	22%

EXPENDITURE ANALYSIS

Personnel expenses are lower this year (after accounting to the transition from a 9 to 12 month budget) due to the elimination of an Office Assistant III position. The personnel expenditures for FY 13-14 are misleading due to open positions during the Public Works reorganization. Services are down slightly due to the moving of the Parking contracts to Finance and moving engineering fees from Services to Transfers.

BUILDING MAINTENANCE EXPENDITURES

General Funds Expenditure / Public Works - Building Maintenance							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	116,939	112,967	113,302	69,535	109,046	177,758	156%
Supplies	53,552	63,814	22,688	37,344	13,888	24,633	-34%
Services	216,158	248,274	295,755	330,769	247,256	284,303	-14%
Other	275	325	1,785	325	325	75	-77%
Total Department	386,924	425,380	433,530	437,973	370,515	486,769	11%

EXPENDITURE ANALYSIS

Personnel costs are higher due to the transfer of a Maintenance Worker I from the Municipal Services Division to building maintenance. One employee was no longer adequate to serve the City's building maintenance needs. No major projects are planned this year so Supply expenses are lower. Services are down because the additional manpower reduced the need for contract maintenance. 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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	531,934	522,711	450,527	509,944	396,976	583,112	14%
Supplies	297,173	318,621	194,316	269,241	249,427	252,982	-6%
Services	1,270,334	1,818,564	1,825,262	1,979,160	1,660,661	2,002,007	1%
Transfers	-	86,100	-	-	-	-	---
Total Department	2,099,441	2,745,996	2,470,105	2,758,345	2,307,064	2,838,101	3%

EXPENDITURE ANALYSIS

Personnel costs are lower due to a transfer of a Maintenance I position to building maintenance. Most of the items in Supplies and Services are street maintenance related (concrete and asphalt patching, sealcoating, brick street repair, etc.) and summer contract maintenance and not affected by the transition from a 9 to 12 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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	67,954	94,304	157,979	36,999	28,180	119,083	222%
Supplies	226,702	262,890	227,003	114,894	101,588	319,442	178%
Services	242,487	236,878	296,070	260,369	161,667	309,550	19%
Total Department	537,143	594,072	681,052	412,262	291,435	748,075	81%

EXPENDITURE ANALYSIS

The transition from a 9 to 12 month budget increased the snow season from 1 to 4 months which is reflected in the increased Personnel and Supply costs. Supplies are mainly road salt which increased 27% in response to the harsh winter last year. The Services area is mostly fleet costs which are spread throughout the year so the increased winter months do not have the same effect as they do for Personnel and Supplies.

REFUSE COLLECTION EXPENDITURES

General Funds Expenditure / Public Works - Refuse Collection							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	526,040	515,793	583,290	465,873	476,674	635,026	36%
Supplies	76,809	51,731	72,298	82,818	72,406	75,110	-9%
Services	841,637	865,418	926,392	791,858	706,395	1,053,690	33%
Contingency	-	2,435	-	-	-	-	---
Total Department	1,444,486	1,435,377	1,581,980	1,340,549	1,255,475	1,763,826	32%

EXPENDITURE ANALYSIS

Personnel and Services costs are constant reflecting the transition from a 9 to 12 month budget. Supply costs are mainly leaf bags and some refuse carts (fewer carts are budgeted for next year). The majority of the Services are the refuse/yard waste tipping fees and fleet costs.

LEVEE/ROW MAINTENANCE EXPENDITURES

General Funds Expenditure / Public Works - Levee/ROW Maintenance							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	388,500	335,413	324,246	367,671	261,653	447,251	22%
Supplies	22,242	4,534	4,315	2,375	957	5,330	124%
Services	335,954	355,999	230,493	245,660	186,325	263,801	7%
Total Department	746,696	695,946	559,054	615,706	448,935	716,382	16%

EXPENDITURE ANALYSIS

The majority of Supplies (dirt, sod, rock, etc.) are used during the summer months and less work than normal was performed in CY 2014. The Services (equipment rental for floods, seasonal employment, tree trimming/removal contracts) are utilized prior to December 31st and are not affected by the transition to a 12 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 2015	% Var
Personnel	67,686	100,308	89,621	60,596	25,902	14,004	-77%
Supplies	1,371	2,441	2,107	1,800	1,627	2,050	14%
Services	29,882	33,930	36,057	28,298	24,383	27,070	-4%
Other	-	75	150	75	-	75	0%
Total Department	98,939	136,754	127,935	90,769	51,912	43,199	-52%

EXPENDITURE ANALYSIS

Parking enforcement and administration moved to the Finance Department so this cost center now reflects only the maintenance of the parking ramps, parking lots, and on-street parking (snow removal, cleaning, utility fees, insurance, etc.)

ELECTRICAL MAINTENANCE EXPENDITURES

General Funds Expenditure / Public Works - Electrical Maintenance							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	212,531	140,086	57,777	107,707	120,449	140,159	30%

General Funds Expenditure / Public Works - Electrical Maintenance

Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Supplies	33,529	40,284	19,154	46,699	20,934	28,000	-40%
Services	338,250	424,523	544,711	287,977	231,426	396,182	38%
Total Department	584,310	604,893	621,642	442,383	372,809	564,341	28%

EXPENDITURE ANALYSIS

Personnel expenditures are consistent with the current budget. Supplies are lower because this year's budget includes a \$16,000 component for the plaza lighting control. Services are slightly higher due to a projected increase in electrical rates.

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 was amended in 2014 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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Property Taxes	2,340,522	2,374,250	2,117,183	1,982,540	1,895,223	1,932,540	-3%
Investments & Loans	8,282	14,882	1,904	-	2,900	-	---
Sale of Fixed Assets	(23,861)	-	-	-	-	-	---
Other	1,350	120	-	-	1,350	-	---
Total Fund	2,326,293	2,389,252	2,119,087	1,982,540	1,899,473	1,932,540	-3%

REVENUE ANALYSIS

Property tax revenue is anticipated to decrease due to actual revenue during CY 2014 being lower than anticipated. This decrease in revenue during CY 2014 resulted from a large corporation's tax appeal that was approved by Rock Island County. Revenue is expected to decrease slightly from the budgeted CY 2014 revenue due to taking out parcels for the Locks TIF.

TIF #1 DOWNTOWN FUND EXPENDITURES

TIF #1 Downtown Fund (201) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	92,681	63,778	64,261	63,822	49,978	70,343	10%
Supplies	310	371	433	300	286	400	33%
Services	188,490	406,942	137,306	254,843	123,229	146,050	-43%
Other	386,836	66,379	2,336,484	1,242,402	462,926	564,567	-55%
Programs	751,152	763,834	255,498	282,066	174,906	113,100	-60%
Capital	-	15,000	27,500	-	-	-	---
Transfers	1,853,403	1,514,634	1,252,799	1,145,769	1,135,767	1,143,607	0%
Contingency	79,897	231,796	74,656	-	55,000	-	---
Total Department	3,352,769	3,062,734	4,148,937	2,989,202	2,002,092	2,038,067	-32%

EXPENDITURE ANALYSIS

Personnel expenditures decreased due to shifting several staff positions salaries from Downtown TIF to General Fund. Service expenditures decreased due to less professional service contracts anticipated during CY 2015. Also the major demolition cost for Mississippi Café was budgeted during CY 2014 and a lower demolition budget is anticipated for CY 2015 in the Downtown TIF. Other expenditures decreased due to less new contributions anticipated for CY 2015. Programs decreased due to one-time development agreement costs that were obligated in CY 2014 and will not re-occur in CY 2015.

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) utilized property tax revenue generated by properties in this area to support redevelopment, infrastructure, and other TIF eligible projects within the same area. It was administered by the Community and Economic Development department. The South 11th Street TIF was closed down early to allow for the new Watchtower TIF to be established. It was created in 1991 and dissolved in 2014. No further activity will be reflected in this fund.

TIF #2 SOUTH 11TH STREET FUND REVENUES

TIF #2 South 11th Street Fund (202) Revenue							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Property Taxes	3,399	208,332	228,318	202,000	178,242	-	-100%
Investments & Loans	1,430	642	395	-	71	375	NEW
Other	1,000	2,350	1,524	-	-	-	---
Total Fund	5,829	211,324	230,237	202,000	178,313	375	-100%

REVENUE ANALYSIS

No analysis required as this fund is no longer in use though the fund is projected to generate investment interest.

TIF #2 SOUTH 11TH STREET FUND EXPENDITURES

TIF #2 South 11th Street Fund (202) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	10,959	26,100	19,790	-	-	-	---
Supplies	-	299	3	-	-	-	---
Services	957	52,920	3,057	15,000	-	-	-100%
Other	1,537	250	22,960	-	-	-	---
Programs	41,804	31,320	68,457	-	-	-	---
Transfers	117,562	198,072	274,986	-	-	-	---
Contingency	56,270	528	978,909	-	-	-	---
Total Department	229,089	309,489	1,368,162	15,000	-	-	-100%

EXPENDITURE ANALYSIS

No analysis required as this fund is no longer in use.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Property Taxes	376,836	390,179	348,194	381,928	246,137	283,681	-26%
Investments & Loans	1,157	2,100	639	-	419	-	---
Total Fund	377,993	392,279	348,833	381,928	246,556	283,681	-26%

REVENUE ANALYSIS

Property tax revenue is anticipated to decrease due to actual revenue during CY 2014 being lower than anticipated.

TIF #3 NORTH 11TH STREET FUND EXPENDITURES

TIF #3 North 11th Street Fund (203) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	19,159	13,523	19,593	19,058	13,674	25,718	35%
Supplies	-	-	20,229	-	-	-	---
Services	142,368	28,684	68,891	93,234	19,012	85,750	-8%
Other	4,150	315,891	70,841	9,304	9,058	4,500	-52%
Programs	367,591	390,890	141,410	325,192	18,371	225,000	-31%
Capital	-	-	-	104,000	97,110	-	-100%
Transfers	200,463	343	190	119,250	119,250	306,571	157%
Contingency	56,270	528	42,097	-	-	-	---
Total Department	790,001	749,859	363,251	670,038	276,475	647,539	-3%

EXPENDITURE ANALYSIS

Service expenditures decreased due to no anticipated consultant services for CY2015. Other expenditures decreased due to less property taxes anticipated for CY 2015. Programs decreased due to less property acquisitions budgeted for CY 2015. Capital expenditures decreased due to an alley project that was completed during CY 2014 and no funds budgeted for CY 2015. Transfers increased due to increasing amounts due on bond payments.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Property Taxes	2,136,222	2,144,729	2,130,857	2,180,230	2,180,231	2,180,231	0%
Investments & Loans	(1,613)	6,643	206	-	985	-	---
Total Fund	2,134,609	2,151,372	2,131,063	2,180,230	2,181,216	2,180,231	0%

REVENUE ANALYSIS

Property tax revenue for CY 2014 is on target for meeting the budgeted amount and is expected to stay the same during CY 2015.

TIF #4 JUMER'S CASINO ROCK ISLAND FUND EXPENDITURES

TIF #4 Jumer's Casino Rock Island Fund (204) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	9,638	7,646	8,070	6,310	6,200	11,974	90%
Other	533,546	526,546	540,361	591,680	553,128	554,000	-6%
Programs	1,602,167	1,608,547	1,598,143	1,635,173	1,635,173	1,640,000	0%
Total Department	2,145,351	2,142,739	2,146,574	2,233,163	2,194,501	2,205,974	-1%

EXPENDITURE ANALYSIS

Personnel costs increased due to adding 1% of the CED Directors salary and 2% of the Budget and Grants Manager's salary to account for report preparation costs. Program expenditures are expected to increase slightly due to the increase in property tax revenue.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Property Taxes	39,807	46,808	27,072	47,164	29,641	30,982	-34%
Investments & Loans	215	279	296	120	147	-	-100%
Total Fund	40,022	47,087	27,368	47,284	29,788	30,982	-34%

REVENUE ANALYSIS

Property tax revenue decreased due to lack of revenue-generating activity in this TIF area during CY 2015. Revenues are expected to increase in CY 2016 due to the Hill & Valley project.

TIF #5 COLUMBIA PARK FUND EXPENDITURES

TIF #5 Columbia Park Fund (205) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	15,244	10,643	13,920	14,539	5,148	7,036	-52%
Services	5,505	330	-	-	-	-	---
Transfers	-	-	-	80,130	-	-	-100%
Total Department	20,749	10,973	13,920	94,669	5,148	7,036	-93%

EXPENDITURE ANALYSIS

Personnel costs decreased due to shifting these costs to the CDBG fund based on actual anticipated activity. Transfer costs have been eliminated for CY 2015 as the bond payments previously supported out of the TIF fund has been changed to 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 2015. 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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Transfers	-	38,385	-	-	-	-	---
Total Fund	-	38,385	-	-	-	-	---

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Services	38,586	-	-	-	-	-	---
Total Department	38,586	-	-	-	-	-	---

EXPENDITURE ANALYSIS

No analysis required.

TIF #7 THE LOCKS FUND

This fund represents one of the City's newest TIF funds, 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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
None	-	-	-	-	-	40,000	NEW
Investments & Loans	-	-	-	-	-	75	NEW
Total Fund	-	-	-	-	-	40,075	NEW

REVENUE ANALYSIS

Minimal revenue is expected as construction projects are still on-going.

TIF #7 THE LOCKS FUND EXPENDITURES

TIF #7 The Locks Fund (208) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Services	-	-	-	-	-	15,000	NEW
Total Department	-	-	-	-	-	15,000	NEW

EXPENDITURE ANALYSIS

Services expenditures were budgeted for anticipated legal and consultant services in CY 2015.

TIF #8 WATCHTOWER FUND

This fund was created in anticipation of establishing the City's new TIF fund called the Watchtower Redevelopment Project Area. The boundaries for this TIF are approximately 9th to 11th Street and 37th to 49th 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 with primary emphasis on the Walmart development to be located at the old Watchtower Plaza site. This TIF is administered by the Community and Economic Development department.

TIF #8 WATCHTOWER FUND REVENUES

TIF #8 Watchtower Fund (209) Revenue							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Transfers	-	-	175	-	-	-	---
Investments & Loans	549	(757)	-	-	-	-	---
Total Fund	549	(757)	175	-	-	-	---

REVENUE ANALYSIS

No revenue activity is anticipated in this fund in CY 2015.

TIF #8 WATCHTOWER FUND EXPENDITURES

TIF #8 Watchtower Fund (209) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Services	-	175	-	-	-	10,000	NEW
Total Department	-	175	-	-	-	10,000	NEW

EXPENDITURE ANALYSIS

Services expenditures were budgeted for anticipated legal and consultant services in CY 2015.



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. Walmart project). Lastly, this fund is used to track expenditures related to economic and housing incentives to various individuals and/or entities.

CED FUND REVENUES

Community/Economic Dev Fund (207) Revenue							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Grants	58,997	8,382	763,114	159,737	32,473	-	-100%
Charges for Services	-	-	50,000	-	7,380	-	---
Rents & Royalties	-	9,124	272,210	164,776	165,551	-	-100%
Transfers	622,135	874,847	932,481	1,112,509	1,090,509	721,315	-35%
Investments & Loans	244	(250)	(4,333)	6,601	(294)	9,773	48%
Contributions & Donations	63,279	18,661	42,500	17,000	238,266	7,000	-59%
Sale of Fixed Assets	-	-	(1)	-	-	4,500,000	NEW
Proceeds LT Liabilities	-	3,022,538	10,093,064	2,884,398	2,884,398	-	-100%
Other	15	1,000	16,126	8,948	8,948	-	-100%
Total Fund	744,670	3,934,302	12,165,161	4,353,969	4,427,231	5,238,088	20%

REVENUE ANALYSIS

No new grants and/or rents are anticipated to take place during CY 2015 due to anticipated wrap-up of existing projects. Transfers decreased due to shifting the contribution to Quad Cities Convention Visitor's Bureau from CED Fund to General Fund. Transfers also decreased due to one-time transfers from contingency and CIP funds that occurred during CY 2014 and are not budgeted at the same levels for CY 2015. Investments and Loan revenue are expected to increase due to increase in interest investments based on anticipated cash balance. Contributions and Donations revenue decreased due to expected completion of the pedestrian beacon that required matching funds for the TAP program funding. Sale of fixed increased due to expecting to complete the sale of fixed assets for the Walmart project during CY 2015 which was originally expected to take place during CY 2014. Proceeds from LT Liabilities (line of credit) were not budgeted due to completion of the expenditures from line of credit for the Walmart project. No other additional revenue is anticipated during CY 2015.

CED FUND EXPENDITURES

Community/Economic Dev Fund (207) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	1,736	-	22,784	968	968	-	-100%
Supplies	44	-	2,822	-	-	-	---

Community/Economic Dev Fund (207) Expenditure

Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Services	87,656	249,478	934,866	1,120,027	701,010	175,000	-84%
Other	426,962	585,359	741,130	597,565	442,258	366,745	-39%
Programs	446,182	4,535,477	8,038,727	3,490,002	2,881,783	179,570	-95%
Capital	451,243	16,756	851,489	230,182	124,103	-	-100%
Debt Service	1,521	-	11,950	-	-	-	---
Transfers	9,000	50,692	1,141	-	-	-	---
Contingency	56,270	528	1,042	-	-	4,500,000	NEW
Total Department	1,480,614	5,438,290	10,605,951	5,438,744	4,150,122	5,221,315	-4%

EXPENDITURE ANALYSIS

Personnel costs are expected to go back to zero during CY 2015 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. Service expenses have decreased due to a multitude of reasons: shift of centennial bridge office expenses from CED Fund to General Fund as well as substantial completion of all expenses related to the Walmart and Blackhawk Commons projects. Other expenses decreased due to shifting contributions to Quad Cities Convention Visitor's Bureau from CED Fund to General Fund, eliminating ATSC funding, one-time development agreements that have been fulfilled and property tax payments shifted to General Fund from CED Fund. Program funding for the façade improvement program was decreased from CY 2014 levels, anticipated rebates decreased for commercial and residential properties and no additional land purchases are budgeted for specific projects. All capital expenditures during CY 2014 are related to the Children's Garden project which was completed during CY 2014. Contingency is expected to increase due to the sale of the Watchtower property to Walmart and having these funds as contingency for further development projects.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Charges for Services	41	35	113	-	-	-	---
Rents & Royalties	7,805	11,719	10,955	11,250	9,935	11,250	0%
Transfers	166,788	189,811	175,287	167,319	141,000	174,440	4%
Investments & Loans	356	407	326	147	47	114	-22%
Total Fund	174,990	201,972	186,681	178,716	150,982	185,804	4%

REVENUE ANALYSIS

The overall increase in revenue is due mainly from transfers from the general fund. Royalties will remain the same on revenue generated in prior fiscal years and no change in rents.

M L KING CENTER FUND EXPENDITURES

M L King Center Fund (211) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	90,268	91,916	163,496	137,093	145,985	182,365	33%
Supplies	2,123	4,758	8,024	1,701	1,649	2,377	40%
Services	86,075	50,685	60,907	40,301	36,371	51,229	27%
Other	520	711	647	-	-	255	NEW
Transfers	-	-	11,700	-	-	-	---
Total Department	178,986	148,070	244,774	179,095	184,005	236,226	32%

EXPENDITURE ANALYSIS

The overall 27% increase in Services is due to a robust use of the building and its necessary expenditures to include; natural gas, electricity service, and building and grounds care. The 40% increase in Supplies is directly linked to the above stated in the area of cleaning and sanitation. Other is new as the expenditure for a magazine/newspaper subscription has been moved from another fund to this fund.

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 2015.

MLK FACILITY IMPROVEMENT REVENUES

MLK Facility Improvement Fund (212) Revenue							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Transfers	166,770	493,162	7,000	-	407,000	-	---
Investments & Loans	1,146	(5,711)	(706)	-	146	-	---
Total Fund	167,916	487,451	6,294	-	407,146	-	---

REVENUE ANALYSIS

No activity is anticipated in this fund for CY 2015.

MLK Facility Improvement Fund (212) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Supplies	1,673	12,365	-	-	-	-	---
Services	-	875	-	-	-	-	---
Capital	332,878	15,283	-	-	-	-	---
Total Department	334,551	28,523	-	-	-	-	---

EXPENDITURE ANALYSIS

No activity is anticipated in this fund for CY 2015.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
State & Local Taxes	1,138,203	1,101,454	1,264,855	834,252	874,235	1,125,000	35%
Investments & Loans	3,559	(575)	3,111	574	1,798	1,582	176%
Total Fund	1,141,762	1,100,879	1,267,966	834,826	876,033	1,126,582	35%

REVENUE ANALYSIS

Motor Fuel Tax (MFT) Revenue is expected to remain constant this year with the increase due to the transition from a 9 to 12 month budget. 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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Services	33,941	-	-	-	-	-	---
Transfers	1,099,013	920,803	960,958	985,629	-	1,125,000	14%
Total Department	1,132,954	920,803	960,958	985,629	-	1,125,000	14%

EXPENDITURE ANALYSIS

MTF expenditures are projected to match the State revenue. Funds will be used on a variety of street maintenance projects including concrete, asphalt, and brick street repair, street sweeping, snow and ice removal, sealcoating, crack and joint sealing, and in-place asphalt recycling.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
State & Local Taxes	42,273	74,388	61,896	100,729	51,987	52,000	-48%
Investments & Loans	105	431	345	65	189	-	-100%
Total Fund	42,378	74,819	62,241	100,794	52,176	52,000	-48%

REVENUE ANALYSIS

The amount of State & Local Taxes revenue proposed for CY 2015 is up based on the estimated increase received in CY 2014. (\$51,987) 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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	944	6,476	3,287	18,000	9,858	20,000	11%
Supplies	16,538	23,004	20,487	78,498	12,656	52,470	-33%
Services	2,906	3,410	6,820	641	641	4,000	524%
Other	874	231	978	1,268	1,264	2,200	74%
Capital	-	-	-	68,939	-	-	-100%
Total Department	21,262	33,121	31,572	167,346	24,419	78,670	-53%

EXPENDITURE ANALYSIS

The Foreign Fire Insurance Fund Expenditures for CY 2015 are divided into the following expense by object:

Personnel - (\$20,000) Safety Apparel/ Fire Boots, EMS Jackets, Gloves & Emergency Lighting
 Supplies - (\$52,470) Hand Tools, Power Tools, Communication /Head Sets, Fitness Equipment
 Services - (\$4,000) Fire Station Updates, Flooring, Blinds, Kitchen & Bathroom Remolding
 Other - (\$2,300) Newspaper for all fire stations, Holiday Meals x 3.
 Capital - No Capital Spending at this time for CY 2015.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
State & Local Taxes	5,712,621	5,576,018	5,115,322	4,230,000	3,352,030	5,115,000	21%
Investments & Loans	4,274	37,836	16,732	9,302	6,759	22,079	137%
Total Fund	5,716,895	5,613,854	5,132,054	4,239,302	3,358,789	5,137,079	21%

REVENUE ANALYSIS

Revenue from Investments and Loans has increased due to budgeted interest received on investments improving as the fund balance is projected to increase in CY 2015.

RIVERBOAT GAMING FUND EXPENDITURES

Riverboat Gaming Fund (223) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Debt Service	9,491	-	-	-	-	-	---
Transfers	5,385,083	4,659,268	4,999,848	7,277,721	7,277,721	6,542,976	-10%
Total Department	5,394,574	4,659,268	4,999,848	7,277,721	7,277,721	6,542,976	-10%

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 2015 being slightly lower 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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Charges for Services	259,127	81,358	241,279	61,500	29,380	125,000	103%
Investments & Loans	1,916	2,207	1,541	488	587	391	-20%
Total Fund	261,043	83,565	242,820	61,988	29,967	125,391	102%

REVENUE ANALYSIS

The increase in Charges for Services is based on the estimate of incoming drug forfeiture proceeds for CY 2015.

STATE DRUG PREVENTION FUND EXPENDITURES

State Drug Prevention Fund (224) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	174,852	149,916	108,214	194,874	95,370	193,737	-1%
Supplies	11,397	27,304	51,369	35,155	8,927	42,554	21%
Services	10,762	11,836	14,537	14,617	7,288	15,890	9%
Other	665	380	475	931	380	1,200	29%
Capital	93,602	17,761	-	-	-	20,000	NEW
Total Department	291,278	207,197	174,595	245,577	111,965	273,381	11%

EXPENDITURE ANALYSIS

Personnel is down slightly for CY 2015 as some of these expenditures have been shifted to the general fund. The \$20,000 in newly budgeted funds listed in Capital is based on the budgeting of an additional LiveScan fingerprinting machine for the new police facility.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Grants	39,008	29,026	25,908	-	21,132	21,132	NEW
Investments & Loans	260	(41)	69	24	34	34	42%
Total Fund	39,268	28,985	25,977	24	21,166	21,166	88092%

REVENUE ANALYSIS

The significant increase in the US DOJ Grant is due to receiving the grant early, but as the grant period extends a year, it won't be used until January of 2015.

US DEPT OF JUSTICE GRANT FUND EXPENDITURES

US Dept of Justice Grant Fund (241) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	39,009	29,026	25,170	-	-	21,132	NEW
Total Department	39,009	29,026	25,170	-	-	21,132	NEW

EXPENDITURE ANALYSIS

There are no significant variances within the US Dept of Justice Grant Fund Expenditures. This expenditure of grant funds goes toward the cost of two officer's salaries.

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, demolitions 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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Grants	1,256,737	934,901	760,294	1,177,366	388,796	902,000	-23%
Program Fees	1,050	400	-	-	-	-	---
Investments & Loans	(130)	5,512	(73)	120	(421)	-	-100%
Contributions & Donations	1,320	-	275	-	-	-	---
Other	13	39	874	-	-	-	---
Total Fund	1,258,990	940,852	761,370	1,177,486	388,375	902,000	-23%

REVENUE ANALYSIS

A decrease in grant revenue is expected as most of the carryover is anticipated to be spent down and the CDBG entitlement grant allocations continue to decrease over the years. No investment interest is anticipated for CY 2015.

CDBG FUND EXPENDITURES

Community Development Block Grant Fund Expenditure / Comm & Econ Development - Administration							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	23,742	32,727	36,045	31,889	36,924	52,013	63%
Supplies	448	156	240	902	902	1,200	33%
Services	16,421	29,191	14,857	12,340	11,017	23,658	92%
Other	907	520	-	-	-	-	---
Debt Service	295	-	-	-	-	-	---
Transfers	45,726	-	-	-	-	-	---
Contingency	-	-	-	78,012	-	-	-100%
Total Department	87,539	62,594	51,142	123,143	48,843	76,871	-38%

EXPENDITURE ANALYSIS

Personnel costs increased due to increasing administration requirements and therefore 7% of the CED Directors salary was shifted to CDBG administration from Columbia Park TIF. Services increased due to Insurance premiums shifting from General fund to CDBG. Contingency funds were not budgeted in CY 2015 as all carryover funds will be re-allocated during CY 2014.

Community Development Block Grant Fund Expenditure / CED - Economic Development

Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	134,908	101,280	104,428	81,304	84,412	112,069	38%
Services	776	428	4	75	65	240	220%
Other	10	-	-	-	-	-	---
Total Department	135,694	101,708	104,432	81,379	84,477	112,309	38%

EXPENDITURE ANALYSIS

Services expenditures increased due to shifting telephone expenditures from General Fund for CY 2015.

Community Development Block Grant Fund Expenditure / CED - Planning/Zoning/Historic Preservation

Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	189,645	113,654	61,737	50,627	23,530	64,889	28%
Supplies	542	400	530	-	-	-	---
Services	13,983	6,490	1,849	-	-	2,596	NEW
Other	162	335	249	13	13	161,510	1242285%
Transfers	158,852	136,111	93,252	120,909	65,147	-	-100%
Total Department	363,184	256,990	157,617	171,549	88,690	228,995	33%

EXPENDITURE ANALYSIS

Services costs were zero in CY 2014 due to limited CDBG funds. The internal copy/printing charges were budgeted for CY 2015 in hopes of full funding by CDBG. Rollover funds were budgeted for the rehab projects which will be adjusted in the CY 2015 budget pending final audit and allocation amounts. Transfers to MLK were not budgeted for CY 2015 pending final allocation amounts.

Community Development Block Grant Fund Expenditure / CED - Neighborhood Redevelopment

Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	135,700	135,213	133,026	117,862	109,642	169,346	44%
Supplies	2,653	1,308	568	571	447	-	-100%
Services	14,640	9,636	9,926	439	298	5,691	1196%
Other	468	(101)	90	361	155	-	-100%
Programs	240,913	142,306	219,637	195,737	137,478	124,730	-36%
Contingency	152,850	100	199,476	157,882	75,809	-	-100%
Total Department	547,224	288,462	562,723	472,852	323,829	299,767	-37%

EXPENDITURE ANALYSIS

Personnel costs increased due to shifting 15% of the Urban Planner's salary from CDBG general admin for the Section 106 review work done for each project. Supplies and other expenditure categories were shifted from CDBG to General Fund for CY 2015. Services increased due to shifting of fleet costs from

General Fund to CDBG based on actual use projections. Programs decreased due to lower anticipated new entitlement funding available and plans to utilize the final contingency amounts during CY 2014.

Community Development Block Grant Fund Expenditure / CED - Rental Inspection Services							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	246,162	162,701	171,366	165,263	124,747	208,266	26%
Supplies	6,799	8,615	3,528	3,033	1,902	3,660	21%
Services	17,308	27,401	28,339	112,858	(4,029)	302,952	168%
Other	3,190	1,173	2,500	2,101	449	1,820	-13%
Contingency	-	-	-	45,188	-	-	-100%
Total Department	273,459	199,890	205,733	328,443	123,069	516,698	57%

EXPENDITURE ANALYSIS

Supplies costs increased due to anticipated purchases of small equipment. Services increased due to an anticipated increase in demolitions funded by CDBG. Other expenditures decreased due to membership dues shifting to General Fund. Contingency funds were not budgeted in CY 2015 as all carryover funds will be re-allocated during CY 2014.

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, primary expenditures are most often associated with the rental of undercover vehicles.

FEDERAL DRUG PREVENTION FUND REVENUES

Federal Drug Prevention Fund (243) Revenue							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Charges for Services	17,978	5,070	1,197	3,800	481	7,500	97%
Investments & Loans	641	234	317	216	96	196	-9%
Total Fund	18,619	5,304	1,514	4,016	577	7,696	92%

REVENUE ANALYSIS

The variance in Charges for Services is based on the estimate of the unknown and fluctuating percentage of department involvement in federal drug cases. Reduction in Investments & Loans reflects the reduced fund balance resulting in lower investment interest for this fund.

FEDERAL DRUG PREVENTION FUND EXPENDITURES

Federal Drug Prevention Fund (243) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Services	18,000	18,000	18,000	13,500	9,000	18,000	33%
Total Department	18,000	18,000	18,000	13,500	9,000	18,000	33%

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 2015.

NEIGHBORHOOD STABILIZATION ARRA FUND REVENUES

Neighborhood Stabilization ARRA Fund (244) Revenue							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Grants	290,195	1,351,004	-	-	-	-	---
Investments & Loans	(710)	(1,178)	306	-	-	-	---
Other	-	6,500	-	-	-	-	---
Total Fund	289,485	1,356,326	306	-	-	-	---

REVENUE ANALYSIS

No activity is anticipated in CY 2015 as this program has ended.

NEIGHBORHOOD STABILIZATION ARRA FUND EXPENDITURES

Neighborhood Stabilization ARRA Fund (244) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	52,618	3,983	-	-	-	-	---
Services	486	-	-	-	-	-	---
Other	12,387	-	-	-	-	-	---
Programs	547,377	14,875	-	-	-	-	---
Debt Service	1,688	-	-	-	-	-	---
Total Department	614,556	18,858	-	-	-	-	---

EXPENDITURE ANALYSIS

No activity is anticipated in CY 2015 as this program has ended.

SCHWIEBERT PARK BOAT DOCK FUND

This fund tracked the revenue and expenditures related to the boat dock being constructed at Schwiebert Park in downtown Rock Island. This project was 73% grant funded by the IL Department of Natural Resources through their Boating Infrastructure Grant Program. The project has been completed and no activity is expected during CY 2015 in this fund.

SCHWIEBERT PARK BOAT DOCK FUND REVENUES

Schwiebert Park Boat Dock Fund (245) Revenue							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Grants	-	-	1,274,372	1,500,000	107,518	-	-100%
Transfers	536,900	-	4,750	-	-	-	---
Investments & Loans	777	739	(939)	3,331	161	3,178	-5%
Total Fund	537,677	739	1,278,183	1,503,331	107,679	3,178	-100%

REVENUE ANALYSIS

Investments & Loans revenue is generated by interest received on the fund balance.

SCHWIEBERT PARK BOAT DOCK FUND EXPENDITURES

Schwiebert Park Boat Dock Fund (245) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Other	-	-	4,750	-	-	-	---
Capital	211,751	149,597	1,524,920	151,279	70,871	-	-100%
Total Department	211,751	149,597	1,524,920	151,279	70,871	-	-100%

EXPENDITURE ANALYSIS

No analysis required as this fund is no longer in use in CY 2015.

RIDGEWOOD BUSINESS PARK FUND

This fund tracks the activity associated with the construction of the Ridgewood Sustainable Business Park. This park was to be located in southwest Rock Island and 50% grant funded through the U.S. Department of Commerce, Economic Development Administration. After the project went out for bid, it was determined that the project is no longer feasible and the grant agreement with EDA will be terminated on amicable terms. The City will be reimbursed for 50% of all costs incurred up to the date of grant termination. Final revenue and expenditures are expected to be finished during CY 2014 and no activity is expected during CY 2015 in this fund.

RIDGEWOOD BUSINESS PARK FUND REVENUES

Ridgewood Business Park Fund (246) Revenue							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Grants	-	-	40,000	1,498,619	-	-	-100%
Investments & Loans	-	2,446	4,788	-	1,648	-	---
Proceeds from LT Liabilities	-	1,505,000	-	-	-	-	---
Total Fund	-	1,507,446	44,788	1,498,619	1,648	-	-100%

REVENUE ANALYSIS

No analysis required as this fund is no longer in use.

RIDGEWOOD BUSINESS PARK FUND EXPENDITURES

Ridgewood Business Park Fund (246) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Capital	-	144,758	154,986	2,878,862	11,815	-	-100%
Total Department	-	144,758	154,986	2,878,862	11,815	-	-100%

EXPENDITURE ANALYSIS

No analysis required as this fund is no longer in use in CY 2015.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Property Taxes	1,968,626	1,969,440	1,970,227	1,970,277	1,856,050	1,970,678	0%
Grants	43,810	41,513	60,651	66,956	66,956	63,047	-6%
Charges for Services	258,454	254,648	249,721	201,108	233,251	281,784	40%
Program Fees	1,593	210	-	-	-	-	---
Concessions	-	-	-	113	2,724	13,000	11404%
Rents & Royalties	19,247	21,047	21,150	150	565	200	33%
Transfers	53,609	1,590	45,365	17,800	17,802	200,000	1024%
Investments & Loans	3,432	6,878	3,972	2,995	1,938	3,030	1%
Contribution & Donations	94,860	138,313	71,736	102,600	85,743	91,600	-11%
Other	901	1,913	267	-	-	-	---
Total Fund	2,444,532	2,435,552	2,423,089	2,361,999	2,265,029	2,623,339	11%

REVENUE ANALYSIS

The variances look odd, but in actuality, we're running just about the same as last full fiscal year. The total fund revenue is steady, but that is attributed to a large CIP transfer - the second phase of our stone restoration project at the Main Library. Property taxes remain the same, as well as grants. We don't expect an increase in revenue from service charges. Investments & loans are expected to remain flat. Our largest change is the "Concessions" line, which is new for us. It includes the sale of flash drives, book bags, and used/donated materials. The Friends group used to collect the donated material sales revenue and gift it back to the library in the form of a grant, but they have dissolved as an organization. We anticipate using a volunteer corps to continue collecting the revenue, but it will go into the "Concessions" fund rather than grants.

LIBRARY ADMINISTRATION EXPENDITURES

Public Library Fund Expenditure / Library - Administration							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	215,442	94,095	172,161	249,301	214,523	243,606	-2%
Supplies	2,054	3,451	5,471	6,142	5,378	7,075	15%
Services	36,877	60,139	37,338	119,132	75,889	66,872	-44%
Other	1,060	2,688	1,567	5,957	4,673	5,254	-12%
Transfers	46,238	48,402	50,036	42,153	42,153	53,599	27%

Public Library Fund Expenditure / Library - Administration							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Contingency	33	40	-	-	-	-	---
Total Department	301,704	208,815	266,573	422,685	342,616	376,406	-11%

EXPENDITURE ANALYSIS

We are constantly looking at expenditures and tweaking as necessary. As our budget continues to evolve, we become more accurate on how much money we need for each line item. For the coming year, we have eliminated the Assistant Director position and increased our security guard position from part time to full time. These changes have caused a decrease in personnel costs for this cost center. The reallocated personnel costs will be realized in other cost centers. Due to some hard work by administrative staff, we have cut our supplies costs by ordering in bulk. We've also changed our service contract model, which put our costs at the correct building, rather than putting them together in administration or by department. Finally, our "other" column is representative of dues increases and a marketing campaign.

MAIN LIBRARY EXPENDITURES

Public Library Fund Expenditure / Library - Main Library							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	1,022,037	1,125,048	1,169,077	814,094	806,680	1,144,597	41%
Supplies	44,579	46,982	57,371	92,313	80,259	50,985	-45%
Services	254,601	187,878	253,451	241,227	201,830	485,391	101%
Other	345,192	276,548	235,744	164,120	163,077	183,225	12%
Contingency	-	-	-	36,216	-	151,047	317%
Total Department	1,666,409	1,636,456	1,715,643	1,347,970	1,251,846	2,015,245	50%

EXPENDITURE ANALYSIS

The largest increase can be found in our contingency line, which is an "in/out" balance of revenue, made up of grants, projected to be higher this year. The services line, as mentioned under administration, has an increase due to putting our service contract costs by building. The Main Library is the most expensive building to run, due to its size. Again, our supplies line is down due to bulk ordering.

30/31 BRANCH LIBRARY EXPENDITURES

Public Library Fund Expenditure / Library - 30/31 Branch Library							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	150,049	160,670	159,989	128,593	121,216	230,552	79%
Supplies	2,747	13,041	4,930	10,241	6,553	8,600	-16%
Services	24,309	26,007	44,968	25,457	20,458	34,718	36%
Other	80,732	63,033	50,800	41,199	37,597	50,000	21%
Total Department	257,837	262,751	260,687	205,490	185,824	323,870	58%

EXPENDITURE ANALYSIS

We've been moving toward our new organizational structure, which has eliminated an administrative position so that we could afford supervisory help at our branch libraries. The increase in personnel costs for the 30/31 branch includes a new Public Services Coordinator position. Our supplies line is down due to bulk ordering.

SOUTHWEST LIBRARY EXPENDITURES

Public Library Fund Expenditure / Library - Southwest Branch Library							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	125,698	132,580	135,677	107,958	101,523	206,406	91%
Supplies	1,607	4,914	4,164	10,490	9,833	4,350	-59%
Services	21,125	22,644	33,031	17,148	11,954	27,368	60%
Other	70,213	89,221	61,344	40,183	34,131	50,000	24%
Capital	-	-	-	1,084	834	-	-100%
Total Department	218,643	249,359	234,216	176,863	158,275	288,124	63%

EXPENDITURE ANALYSIS

The increase in personnel costs is a reflection of hiring a Public Service Coordinator to supervise the staff and building. The Southwest Branch also lost a Page position to help pay for the changes in our organizational structure. Supplies are less expensive due to the bulk ordering, and our service contracts have been assigned to specific buildings, rather than the Administrative cost center.

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 2015.

LEAD GRANT FUND REVENUES

Lead Grant Fund (282) Revenue							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Grants	258,129	-	-	-	-	-	---
Transfers	107,218	15,667	-	-	-	-	---
Investments & Loans	57	(28)	-	-	-	-	---
Total Fund	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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	-	-	-	-	-	-	---
Supplies	21	-	-	-	-	-	---
Services	177	-	-	-	-	-	---
Programs	272,639	-	-	-	-	-	---
Total Department	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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Grants	1,023,150	43,850	114,250	750,000	-	-	-100%
Charges for Services	11,120	12,195	5,443	35,000	14,646	11,500	-67%
Transfers	3,819,309	3,381,231	3,750,905	2,841,824	5,091,290	899,534	-68%
Investments & Loans	28,902	13,646	19,508	-	15,233	10,252	NEW
Contributions & Donations	313,801	13,950	-	-	-	-	---
Proceeds from LT Liab	631,977	780,253	9,995,408	10,000,000	9,999,683	7,955,000	-20%
Other	-	-	770	-	-	-	---
Total Fund	5,828,259	4,245,125	13,886,284	13,626,824	15,120,852	8,876,286	-35%

REVENUE ANALYSIS

Grant revenue varies from year to year. No grants are currently anticipated for CY 2015. 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 and participation projected to decrease for CY 2015. Transfers has decreased as less funds are being transferred to this fund from the gaming fund for CY 2015. Investments & Loans reflects the interest received on investments and is based on the projected fund balance which has improved for CY 2015. Proceeds from LT Liabilities consists of bond proceeds projected to be received in the coming fiscal year with there being a slight reduction from the amount budgeted in CY 2014.

CAPITAL IMPROVEMENT EXPENDITURES

Capital Improvements Fund (301) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Services	2,052,790	2,559,909	2,101,838	4,258,419	1,492,459	5,028,466	18%
Other	-	350,000	819,669	29,099	28,698	-	-100%

Capital Improvements Fund (301) Expenditure

Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Programs	-	-	250,000	-	-	-	---
Capital	2,342,618	1,679,580	2,653,194	14,752,485	4,452,957	5,605,000	-62%
Debt Service	29,310	307,686	110,652	-	73,488	-	---
Transfers	-	260,000	1,225,727	934,208	922,208	1,759,000	88%
Contingency	-	-	-	832,948	-	-	-100%
Total Department	4,424,718	5,157,175	7,161,080	20,807,159	6,969,810	12,392,466	-40%

EXPENDITURE ANALYSIS

Services has seen a decrease as the 7th Avenue and 23rd Avenue street projects ended in CY 2014 though the 18th Avenue street project is increasing for CY 2015. No budget is needed for Other in CY 2015 as the Friendship Manor loan was only for CY 2014. The decrease in Capital is primarily due to the Steel Warehouse Access Road project and other street projects having ended in CY 2014 along with a decrease in planned expenditures needed for the new Police facility. Transfers has increased and consists of the transfer to the general fund. Contingency in CY 2014 consisted of setting aside contingency funds for use by the Community and Economic Development Department and it is not being budgeted for CY 2015.

City of Rock Island, Illinois
CY 2015 Draft Capital Improvement Plan (CIP)

Project	Dept	Category	Funding	Comment	CY14 (9 MO)	Recommended CY15	CY16	CY17	CY18	CY19	Total
Bi-State Regional Commission	CE	Contribution	Gaming		16,500.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	110,000.00
CCC Contribution	CE	Contribution	Gaming		18,500.00						
Chamber of Commerce Dues	CE	Contribution	Gaming		20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	100,000.00
DARI Contribution	CE	Contribution	Gaming		135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	135,000.00	675,000.00
Gaming Grant - Social Service Agencies	CE	Contribution	Gaming		50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	250,000.00
GROWTH Contribution	CE	Contribution	Gaming		40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	200,000.00
GROWTH EAP Live/Work Contribution	CE	Contribution	Gaming			10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	50,000.00
Keep Rock Island Beautiful	CE	Contribution	Gaming		13,875.00	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00	18,500.00
Labor Day Parade	CE	Contribution	Gaming		15,000.00	10,700.00	7,500.00	7,500.00	7,500.00	7,500.00	40,700.00
Metro Arts Summer program	CE	Contribution	Gaming		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
QC First	CE	Contribution	Gaming		36,000.00	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00	240,000.00
Quad City Arts Sculpture program	CE	Contribution	Gaming			7,000.00					7,000.00
Ri Arsenal Lobbying	CE	Contribution	Gaming		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	50,000.00
River Action	CE	Contribution	Gaming		7,745.00	7,745.00	7,745.00	7,745.00	7,745.00	7,745.00	7,745.00
The District Events	CE	Contribution	Gaming		28,500.00	28,500.00	28,500.00	28,500.00	28,500.00	28,500.00	142,500.00
Red, White, and Boom	CE	Contribution	Gaming			10,000.00					
800mhz Radio System /Fiber Connectivity/Wireless Networking- debt pmt	Finance	Debt Service	Gaming	estimate		172,500.00	169,125.00	170,750.00	172,500.00	170,437.50	855,062.50
Jumers Crossing Debt	Finance	Debt Service	Gaming		118,143.63	114,670.00	118,770.00	117,583.00	115,920.00	118,735.00	585,678.00
Police Station Debt 2013	Finance	Debt Service	Gaming		703,946.53	674,819.00	669,769.00	674,969.00	673,919.00	672,969.00	3,366,045.00
Police Station Debt 2014	Finance	Debt Service	Gaming	estimate		591,955.76	590,229.00	591,082.00	591,008.00	589,738.00	2,954,012.76
Police Station Debt 2015	Finance	Debt Service	Gaming	estimate			224,836.44	222,910.00	221,146.00	3,778,159.00	4,447,051.44
Ridgewood Sustainable Business Park Debt Service	Finance	Debt Service	Gaming		95,682.00	99,481.26	96,181.26	96,881.26	95,581.26	99,282.00	489,407.04
Special Assessment Program Debt Service	Finance	Debt Service	Gaming		550,000.00	550,000.00	550,000.00	550,000.00	550,000.00	550,000.00	2,750,000.00
Walmart Debt (\$15)	Finance	Debt Service	Gaming	estimate	240,000.00	650,000.00					650,000.00
Whitewater Junction Debt Service (principal)	Finance	Debt Service	Gaming		105,000.00	105,000.00	110,000.00				215,000.00
MLK Center Expansion Debt	Finance	Debt Service	Gaming		119,250.00	120,750.00	122,075.00	123,225.00	124,200.00	490,250.00	4,778,403.88
Walmart Debt (\$15)	Finance	Debt Service	Gaming	TIF		120,750.00	1,194,151.38	1,193,408.50	1,195,490.50	1,195,353.50	196,560.00
35 yard refuse packer	PW	Equip Mtc	Equip Mtc			196,560.00					196,560.00
ull size van /PD	PW	Equip Mtc	Equip Mtc			18,900.00					18,900.00
ull size van /PW	PW	Equip Mtc	Equip Mtc			18,900.00					18,900.00
ignition machine/PW	PW	Equip Mtc	Equip Mtc			189,276.00					189,276.00
MDT computerst (20)	PW	Equip Mtc	Equip Mtc			180,000.00					180,000.00
Patrol fleet (20)	PW	Equip Mtc	Equip Mtc			567,000.00					567,000.00
Patrol outfitting equipment (20)	PW	Equip Mtc	Equip Mtc			128,100.00					128,100.00
Police Station	Police	Miscellaneous	Bonds 2014		7,729,000.00						
Fiber Connectivity to new Police Station	IT	Miscellaneous	Bonds 2015			25,000.00					25,000.00
Wireless Networking in new police station	IT	Miscellaneous	Bonds 2015			25,000.00					25,000.00
800mhz Radio System	Police	Miscellaneous	Bonds 2015			1,400,000.00					1,400,000.00
Police Station	Police	Miscellaneous	Bonds 2015			6,205,000.00					6,205,000.00
50/50 Sidewalk, Curb & Tree Program	Admin	Miscellaneous	Contribution		35,000.00	11,500.00	11,500.00	11,500.00	11,500.00	11,500.00	57,500.00
Marketing Program	Admin	Miscellaneous	Gaming		100,000.00	100,000.00	129,500.00	129,500.00	129,500.00	129,500.00	618,000.00
Advance Technology & Sustainability Coalition	CE	Miscellaneous	Gaming		3,000.00						
City Hall Remodel	CE	Miscellaneous	Gaming		250,000.00		500,000.00	500,000.00	1,000,000.00		2,000,000.00
FAÇADE improvement	CE	Miscellaneous	Gaming		5,000.00	150,000.00	250,000.00	250,000.00	250,000.00	250,000.00	1,150,000.00
Grant Match	CE	Miscellaneous	Gaming	Grant Match							
Illinois 92 re-route (4th & 5th Ave)	CE	Miscellaneous	Gaming				40,000.00				40,000.00
Jumer's Crossing Redevelop	CE	Miscellaneous	Gaming				600,000.00				600,000.00
Neighborhood Organization Expenses	CE	Miscellaneous	Gaming		5,000.00						5,000.00
REBATES	CE	Miscellaneous	Gaming		98,000.00	29,570.00	135,000.00	60,000.00	60,000.00	60,000.00	344,570.00
Steel Warehouse Access Road	CE	Miscellaneous	Gaming	Grant Match	250,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	500,000.00
Substandard Structure Demolition	CE	Miscellaneous	Gaming	Grant Match	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	500,000.00
TAP Grant Local Match	CE	Miscellaneous	Gaming	Grant Match	12,000.00						12,000.00
Villas @ College Hill Road Improv	CE	Miscellaneous	Gaming			500,000.00	500,000.00				1,000,000.00
Zoning & Sign ordinance	CE	Miscellaneous	Gaming			75,000.00					75,000.00
Architectural & Engineering evaluation study HVAC system	FIRE	Miscellaneous	Gaming		25,000.00						25,000.00
HVAC System, Central Fire Sta.	FIRE	Miscellaneous	Gaming			550,000.00					550,000.00
New Windows & Secured Entryway Doors , CFS	FIRE	Miscellaneous	Gaming			60,000.00					60,000.00
Zoll X Series Manual Defibrillator	FIRE	Miscellaneous	Gaming		15,000.00						15,000.00
Annual Computer Equipment Replacement	IT	Miscellaneous	Gaming		130,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	750,000.00
Consulting Services - CED software	IT	Miscellaneous	Gaming			50,000.00					50,000.00
Content Management Software	IT	Miscellaneous	Gaming			100,000.00					100,000.00

Total 5 year CIP

City of Rock Island, Illinois
CY 2015 Draft Capital Improvement Plan (CIP)

Project	Dept	Category	Funding	Comment	CY14 (9 MO)	Recommended CY15	CY16	CY17	CY18	CY19	Total
Fiber Optic Cable Installation: 15th Street to 6th Street on 15th Ave	IT	Miscellaneous	Gaming		75,000.00						-
Financial Software	IT	Miscellaneous	Gaming				1,200,000.00				1,200,000.00
Microsoft Office	IT	Miscellaneous	Gaming				95,000.00				95,000.00
Police Internal Affairs Module - OSS/Sungard	IT	Miscellaneous	Gaming		12,500.00						-
Replace CLASS software	IT	Miscellaneous	Gaming			75,000.00					75,000.00
Library Feasibility Space Study	Library	Miscellaneous	Gaming				100,000.00				100,000.00
Main Library Flat Roof repair	Library	Miscellaneous	Gaming				125,000.00				125,000.00
Main Library Interior Restoration	Library	Miscellaneous	Gaming				50,000.00				50,000.00
Main Library Shingled Roof Repair	Library	Miscellaneous	Gaming				125,000.00				125,000.00
Main Library Stone Restoration #2	Library	Miscellaneous	Gaming		500,000.00	200,000.00					200,000.00
Window Coverings @ Main Library	Library	Miscellaneous	Gaming		17,800.00						-
Aluminum bleachers for upper field @ Hauberg	Parks	Miscellaneous	Gaming				16,000.00				16,000.00
Install electrical & lighting to Denkman Park	Parks	Miscellaneous	Gaming				10,000.00				10,000.00
Install sidewalk to playground & ballfield at Rauch Park	Parks	Miscellaneous	Gaming				15,000.00				15,000.00
Install sidewalk to playground & ballfield at Ridgewood	Parks	Miscellaneous	Gaming			6,000.00					6,000.00
Install sidewalk to playground and ballfield at Shadybrook	Parks	Miscellaneous	Gaming			6,000.00					6,000.00
Hodge	Parks	Miscellaneous	Gaming				18,000.00				18,000.00
Overlay asphalt parking @ Hasselroth	Parks	Miscellaneous	Gaming				35,000.00				35,000.00
Paint Hauberg Civic Center & Carriage House	Parks	Miscellaneous	Gaming				43,000.00				43,000.00
Reconstruct Lincoln Park restrooms	Parks	Miscellaneous	Gaming				45,000.00				45,000.00
Redevelopment of old office space into meeting room	Parks	Miscellaneous	Gaming				16,000.00				16,000.00
Replace Chalet roof @ Longview	Parks	Miscellaneous	Gaming			45,000.00					45,000.00
Replace Fence on Ballfield at Old Horace Mann	Parks	Miscellaneous	Gaming		30,000.00						-
Replace fences at tennis court & playground area at Lincoln	Parks	Miscellaneous	Gaming				25,000.00				25,000.00
Replace outfield fence at Complex	Parks	Miscellaneous	Gaming				40,000.00				40,000.00
Replace picnic shelter @ Hodge Park	Parks	Miscellaneous	Gaming				45,000.00				45,000.00
Replace playgrounds on east & west side of Sunset	Parks	Miscellaneous	Gaming				35,000.00				35,000.00
Replace roof & tuck point G. Guild & Lincoln restroom	Parks	Miscellaneous	Gaming		55,000.00						-
Replace tennis court fences @ Mel McKay	Parks	Miscellaneous	Gaming				25,000.00				25,000.00
Replace wood pilings & boards at Overlook at Sunset	Parks	Miscellaneous	Gaming				20,000.00				20,000.00
Resurface sport playing surfaces @ Mel McKay	Parks	Miscellaneous	Gaming				32,000.00				32,000.00
Tuckpoint Hauberg Civic Center & Carriage House	Parks	Miscellaneous	Gaming			16,000.00					16,000.00
Tuckpoint, roof and paint Firehouse (or remove)	Parks	Miscellaneous	Gaming			20,000.00					20,000.00
800mhz Radio System - debt pmt	Police	Miscellaneous	Gaming		250,000.00						-
GIS Aerial Photography	PW	Miscellaneous	Gaming		125,000.00						-
Window Treatments and Drapes in Council Chamber	PW	Miscellaneous	Gaming		10,000.00						-
GED Special Projects	CEC	Miscellaneous	GF Carryover		945,156.00						-
General Fund	Finance	Miscellaneous	GF Carryover		750,000.00	1,759,000.00					1,759,000.00
Steel Warehouse Access Road	CEC	Miscellaneous	Grant		750,000.00						-
Livescan Machine	Police	Miscellaneous	State Drug Prevention			20,000.00					20,000.00
Centennial Bridge Office - Replace HVAC	CEC	Miscellaneous	TIF		10,000.00						-
DeSoto Arts Building Mtc	CEC	Miscellaneous	TIF		20,000.00						-
Ramp @ Urban Beach @ Schiebert Park	CEC	Miscellaneous	TIF		35,000.00						-
Riverfront Park Development Project	CEC	Miscellaneous	TIF		10,000.00						-
Fairway Mower for Highland Springs	Parks	Miscellaneous	User Fees		62,000.00						-
Marina Reroofing	Parks	Miscellaneous	User Fees		53,805.00						-
Micro Seal - Seal Coat Parking lot Highland Springs	Parks	Miscellaneous	User Fees		17,000.00						-
Micro Seal - Seal Coat Parking lot Saukie	Parks	Miscellaneous	User Fees		16,000.00						-
Playground Replacement at Skafidas	Parks	Miscellaneous	User Fees		25,000.00						-
Recoat Hard Court Surfaces at Mel McKay Park	Parks	Miscellaneous	User Fees		25,000.00						-
Replace Roof Membrane over pool area @ RIFAC	Parks	Miscellaneous	User Fees		80,000.00						-
Storm water pump for basement of RIFAC	Parks	Miscellaneous	User Fees		10,000.00						-

City of Rock Island, Illinois
CY 2015 Draft Capital Improvement Plan (CIP)

Project	Dept	Category	Funding	Comment	CY14 (9 MO)	Recommended CY15	CY16	CY17	CY18	CY19	Total
Catch Basin Rebuild	PW	Stormwater	User Fees			69,500.00	69,500.00	69,500.00	69,500.00	69,500.00	347,500.00
IL92. South of 85th Ave West: Culvert & Outfall Replacement	PW	Stormwater	User Fees							120,000.00	120,000.00
Outflow Valve Overhaul	PW	Stormwater	User Fees		10,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	750,000.00
Stadium Drive	PW	Stormwater	User Fees							26,000.00	26,000.00
14 1/2 Street; 15th/18th Aves	PW	Street	Bonds						300,000.00		300,000.00
37th Ave & 46th Street	PW	Street	Bonds						470,000.00		470,000.00
38th Street Reconstruction 7th-18th Avenue	PW	Street	Bonds		10,000.00						
41st Ave & 45 St; 44th Street to Cul-de-sac	PW	Street	Bonds								
Blackhawk Hills Drive	PW	Street	Bonds					500,000.00			500,000.00
Valley Drive	PW	Street	Bonds								500,000.00
23rd Street Recon; 10th to 12th Ave	PW	Street	Bonds 2014		771,000.00						
9th Street Resurf; 31 to Blackhawk Rd	PW	Street	Bonds 2015	carryover project	1,350,000.00	1,350,000.00					1,350,000.00
22 1/2 Ave Recon; East of 29th Street	PW	Street	Bonds 2015		20,000.00	215,000.00					215,000.00
26th Street Recon; North of 13th Ave	PW	Street	Bonds 2015		20,000.00	215,000.00					215,000.00
25th Street Recon; 18th to 20th Ave	PW	Street	Bonds 2016			25,000.00	240,000.00				265,000.00
45th Street Recon; 23rd to 24th Ave	PW	Street	Bonds 2016		10,000.00	20,000.00	150,000.00				170,000.00
18th Ave Resurf; 17th Street to Moline	PW	Street	Contribution	Pd by State		2,800,000.00					2,800,000.00
12th Street; 5th-7th Avenue	PW	Street	Gaming	TIF Eligible			215,000.00				215,000.00
13th Street; 5th-7th Avenue	PW	Street	Gaming				215,000.00				215,000.00
18th Ave Resurf; 17th Street to Moline	PW	Street	Gaming	grant match	200,000.00	500,000.00					500,000.00
20th Street Resurfacing; 7th - 18th avenue	PW	Street	Gaming						1,610,000.00		1,610,000.00
38th Street Resurf; 18th-31st Avenue	PW	Street	Gaming							100,000.00	100,000.00
38th Street Resurf; 31st Ave - Blackhawk Road	PW	Street	Gaming	other - Federal Grant			100,000.00				328,288.00
38th Street Resurf; 7th - 18th Avenue	PW	Street	Gaming	grant match		175,000.00	375,000.00	228,288.00			550,000.00
50/50 Sidewalk, Curb & Tree Program	PW	Street	Gaming	other - Public contribution	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00		250,000.00
14th Ave Resurf, 30th to 38th Street	PW	Street	Gaming		280,000.00						
CY18 Local Streets	PW	Street	Gaming						300,000.00		300,000.00
CY19 Local Streets	PW	Street	Gaming							300,000.00	300,000.00
FY 15 Local Street (8th Ave 42/46 St)	PW	Street	Gaming		280,000.00						
FY 15 Local Street (9th Ave 44 1/2-46 St)	PW	Street	Gaming		280,000.00						
FY 15 Local Street (Shadybrook Phase 1 - 7th St W 79-84 Ave W)	PW	Street	Gaming		185,000.00						
FY 15 Local Street (Shadybrook Phase 1 - 82 Ave W 8-9th St W)	PW	Street	Gaming		190,000.00						
FY 15 Local Street (Shadybrook Phase 1 - 8th St W 79-84 Ave W)	PW	Street	Gaming		185,000.00						
FY 16 Local Street (20 Ave 27-30 St)	PW	Street	Gaming		20,000.00	160,000.00					160,000.00
FY 16 Local Street (29 Ave 27-29 St)	PW	Street	Gaming		20,000.00						
FY 16 Local Street (Shadybrook Phase 2 80th Ave W 9 - 10 St W)	PW	Street	Gaming		20,000.00		280,000.00				280,000.00
IL 92 Relocation - Center Phase	PW	Street	Gaming			14,534.00					14,534.00
IL 92 Relocation - East Phase (Includes 7th Ave)	PW	Street	Gaming							300,000.00	300,000.00
IL 92 Relocation - East Phase Engineering	PW	Street	Gaming						5,200,000.00		5,200,000.00
Street Maintenance	PW	Street	Gaming						300,000.00		300,000.00
Traffic Signal Installation at Hy-Vee and 18th Avenue	PW	Street	Gaming		1,225,000.00	1,225,000.00	1,225,000.00	1,225,000.00	1,225,000.00	1,225,000.00	6,125,000.00
FY 16 Local Street (20 Ave 27-30 St)	PW	Street	GF Carryover			120,000.00			125,000.00		125,000.00
FY 16 Local Street (Shadybrook Phase 2 10th St W 79-84 Ave W)	PW	Street	GF Carryover								120,000.00
FY 16 Local Street (Shadybrook Phase 2 80th Ave W 9 - 10 St W)	PW	Street	GF Carryover			115,000.00					115,000.00
FY 16 Local Street (Shadybrook Phase 2 80th Ave W 9 - 10 St W)	PW	Street	GF Carryover			110,466.00					110,466.00
FY 16 Local Street (Shadybrook Phase 2 9th St W 79-83 Ave W)	PW	Street	GF Carryover			115,000.00					115,000.00
FY 16 Local Street (Shadybrook Phase 2 Engineering)	PW	Street	GF Carryover			30,000.00					30,000.00
38th Street Resurf; 31st Ave - Blackhawk Road	PW	Street	Grant					1,311,730.00			1,311,730.00
38th Street Resurf; 7th - 18th Avenue	PW	Street	Grant				2,200,000.00				2,200,000.00
6th Ave Relief Sewer 9th - 24th Street	PW	Wastewater	LTCP-Loan	carryover project	13,240,000.00	400,000.00					400,000.00
Blackhawk Lift Station Improvements	PW	Wastewater	LTCP-Loan		338,000.00	1,150,000.00					1,150,000.00
Combined Sewer Separation (26th-30th St; 5th-9th Ave)	PW	Wastewater	LTCP-Loan			115,000.00	470,000.00	840,000.00			1,425,000.00

City of Rock Island, Illinois
 CY 2015 Draft Capital Improvement Plan (CIP)

Project	Dept	Category	Funding	Comment	CY14 (9 MO)	Recommended CY15	CY16	CY17	CY18	CY19	Total
Relocation of combined sewer outfall #7 (17th - RIFAC)	PW	Wastewater	LTCP-Loan		56,000.00	575,000.00	2,640,000.00				3,215,000.00
System Control Improvements	PW	Wastewater	LTCP-Loan		260,000.00	15,000.00		480,000.00			495,000.00
Underground combined Sewer Storage tank - 40th Street/5th Ave	PW	Wastewater	LTCP-Loan	carryover project	2,090,000.00	2,155,000.00					2,155,000.00
?	PW	Wastewater	User Fees		10,000.00						
19th St 9th-10th Avenue	PW	Wastewater	User Fees			250,000.00					250,000.00
19th Street Alley Sanitary Sewer Replacement: 10th/12th Avenues	PW	Wastewater	User Fees		60,000.00						
20th Street Resurfacing: 7th - 18th avenue	PW	Wastewater	User Fees						31,500.00		31,500.00
21st/22nd Street 10-12th Avenue	PW	Wastewater	User Fees		840,000.00						
22 1/2 Ave Recon: East of 29th Street	PW	Wastewater	User Fees			6,000.00					6,000.00
23 AV Reconstruction, 12 - 14 Street	PW	Wastewater	User Fees		9,000.00						
3705 37th Avenue Sanitary Sewer Replacement	PW	Wastewater	User Fees				375,000.00				250,000.00
3rd Ave 20th-23rd Street	PW	Wastewater	User Fees				10,000,000.00	7,000,000.00			21,000,000.00
WTP Filler Building Replacement	PW	Water	Bonds			1,900,000.00					1,900,000.00
Design Services for WTP Filler Building Replacement	PW	Water	Bonds 2015		75,000.00						2,000,000.00
Contribution to Water fund for Filtration system	PW	Water	Gaming				1,000,000.00				200,000.00
14 1/2 Street; 15th/18th Aves	PW	Water	User Fees						200,000.00		
14th Ave Tower Rehab (500,000 Gallons)	PW	Water	User Fees		375,000.00						
20th Street Resurfacing: 7th - 18th avenue	PW	Water	User Fees						640,500.00		640,500.00
22 1/2 Ave Recon: East of 29th Street	PW	Water	User Fees			50,000.00					50,000.00
22 1/2 Ave Recon: East of 29th Street	PW	Water	User Fees		15,000.00						
24th Street Water Tower Rehab (500,000 gallons)	PW	Water	User Fees				450,000.00				450,000.00
26th Street Recon: North of 13th Ave	PW	Water	User Fees			90,000.00					90,000.00
3rd Ave: 23rd/Under Viaduct	PW	Water	User Fees						225,000.00		225,000.00
Police Station	PW	Water	User Fees		275,000.00						
RAW Water pumping Station truckpointing	PW	Water	User Fees			125,000.00					125,000.00
Hedgewood Road Tower Rehab (250,000 gallons)	PW	Water	User Fees					275,000.00			275,000.00
Water SCADA System Study & Upgrade	PW	Water	User Fees		25,000.00						
					37,707,903.16	29,573,927.02	29,788,637.08	19,016,926.76	21,058,014.76	11,287,174.00	110,714,679.62
Funding:											
Gaming						6,542,975.02					
GF Carryover						2,249,466.00					
Bonds						11,380,000.00					
Contribution						2,811,500.00					
Equip Mtc						1,298,736.00					
Grant											
LTCP-Loan						4,410,000.00					
State Drug Prevention						20,000.00					
TIF						120,750.00					
TIF & Sales Tax											
User Fees						740,500.00					
						29,573,927.02					

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 2015 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.

MISCELLANEOUS CAPITAL PROJECTS

Project Name: 800 MHz Radio System (\$1,400,000)	Project #: 6233
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 the issuance of general obligation bonds with the bonds being retired with gaming tax revenue.	
Project Impact: <ul style="list-style-type: none"> - Replacement of the current three UHF and two 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 (\$6,205,000)	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, and construction began 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 was 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 was 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 20 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 CY 2016. 	

Project Name: Class Software (\$75,000)	Project #: none
Project Description: Replacement of software used by Park & Recreation Department that handles receipting, registration for programs, memberships, team registrations, operation of the golf courses, pool, RIFAC, sports complex, Hauberg, and many concession operations. The system also does facility reservations, team rosters, social media, and electronic registration for people at home or work.	
Funding Source: The costs will be paid by the City gaming tax revenue in the amount of \$75,000.	
Project Impact: <ul style="list-style-type: none"> - There should be a reduction in staff time as the new program is web enabled which means that staff does not have to update the servers, or develop special reports as virtually all the reports needed are available in the reporting functions of the new software. - The software also allows staff to download class registrations into a printing document that can then be sent directly to the printers and then sent directly to homes and participants in our programs - The software is PCI compliant which should lessen the possibility for any hacking of citizen financial information. - Citizens will be able to register online for programs and services, and the increase in social media options to inform the public will be improved. - The Information Technology Department will experience a decrease in next year's budget as there is no annual maintenance fee for the system. 	

EQUIPMENT MAINTENANCE CAPITAL PROJECTS

Project Name: 25 Yard Refuse Packer (\$196,560)	Project #: none
Project Description: This project involves the purchase of a 25 Yard Refuse Packer, which is another name for a rear loading garbage truck, to replace an existing unit.	
Funding Source: The cost for this equipment will be borne by the Fleet Services Fund (601) which receives its revenue from multiple other funds through lease payments.	
Project Impact: <ul style="list-style-type: none"> - Purchasing this new 25 Yard Refuse Packer is more cost effective than maintaining the current garbage truck as it offers increased reliability thereby freeing up time by the Fleet Maintenance Department for other equipment maintenance items and reducing maintenance costs. 	

Project Name: Injection Machine (\$189,276)	Project #: none
Project Description: This project involves the purchase of an Injection Machine which is a one-man pothole patcher with a nozzle that injects a mix of rock and asphalt emulsion into a pothole. This will replace an existing unit.	
Funding Source: The cost for this equipment will be borne by the Fleet Services Fund (601) which receives its revenue from multiple other funds through lease payments.	
Project Impact: <ul style="list-style-type: none"> - Purchasing this new Injection Machine is more cost effective than maintaining the current unit as it offers increased reliability thereby freeing up time by the Fleet Maintenance Department for other equipment maintenance items and reducing maintenance costs. 	

Project Name: Mobile Data Terminal Computers (\$180,000)	Project #: none
Project Description: The Police Department will purchase new mobile data terminals (MDT's) for each squad car to replace the existing computers that have been in service for several years. These laptop computers interface directly with the in-squad video cameras and allow officers to run license plates, check criminal histories, view mug shots, and communicate directly with supervisors, dispatchers, and other officers.	
Funding Source: The cost for this equipment will be borne by the Fleet Services Fund (601) which receives its revenue from multiple other funds through lease payments.	
Project Impact: <ul style="list-style-type: none"> - Having mobile data terminal computers in each squad car allows the officer to get information in real time, including when they're traveling to an incident location, while visiting a crime scene or when issuing tickets or citations. - The MDT's are an extremely effective tool in providing faster, more complete service in the field which will be of benefit to the citizens of Rock Island. - As the mobile data terminal computers are replacing existing units there is no expected impact on the budget though a reduction in maintenance time for these units is anticipated. 	

Project Name: Police Patrol Division Fleet (\$567,000)	Project #: none
Project Description: The Police Department will purchase twenty new police vehicles to replace its aging patrol fleet.	
Funding Source: The cost for these vehicles will be borne by the Fleet Services Fund (601) which receives its revenue from multiple other funds through lease payments.	
Project Impact: <ul style="list-style-type: none"> - The new patrol fleet will continue to ensure the police department can effectively respond to calls for service and conduct enforcement activities as needed to provide a safe community for the citizens of Rock Island. - Purchasing these new vehicles is also more cost effective than maintaining the current units as it offers increased reliability thereby freeing up time by the Fleet Maintenance Department for other equipment maintenance items and reducing maintenance costs. 	

WATER / WASTEWATER UTILITY CAPITAL PROJECTS

Project Name: Wastewater Treatment Plant Filter Building (\$1,900,000)	Project #: 2760
Project Description: This project is involves the design stage for the new Wastewater Treatment Plant Filter Building.	
Funding Source: The costs will be paid by the issuance of general obligation bonds with the bonds being retired revenue generated by the Water Operation and Maintenance Fund which is an enterprise fund..	
Project Impact: <ul style="list-style-type: none"> - As this project is just in the design stage of the overall project, no impact is anticipated at this time on the City's budget. - Once the construction of the Wastewater Treatment Plant Filter Building is completed it will ensure the City will produce water that meets current and future water quality standards. 	

Project Name: 6 th Ave. Relief Sewer (\$400,000)	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 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. 	

Project Name: Blackhawk Lift Station (\$1,150,000)	Project #: 2733
Project Description: This project involves the construction of a sewer lift station which pumps sewage from a lower elevation to a higher elevation so it can flow by gravity back to the treatment plant. This project is part of the City's 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 to be used for this project.	
Project Impact: <ul style="list-style-type: none"> - The new lift station will increase the capacity of the south slope sewer system and thus eliminate untreated combined sewer overflow occurrences. - 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. 	

<p>Project Name: Storage Tank @ 40th St. & 5th Ave. (\$2,155,000)</p>	<p>Project #: 2687</p>
<p>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.</p>	
<p>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, water and sewer rates have increased as follows which for the most part can be attributed to the costs associated with the implementation of all projects related to the Long Term Control Plan; January 2011 - water rate increased 5% and sewer rate increased 10%, January 2013 - water rate increased 3%, April 2014 - sewer rate increased 3%, and January 2015 - sewer rate will increase 3%.</p>	
<p>Project Impact:</p> <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. 	



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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Property Taxes	238,320	237,970	229,315	223,245	290,665	302,932	36%
State & Local Taxes	53,231	45,612	52,612	-	-	-	---
Transfers	1,753,434	1,840,904	2,009,305	2,904,173	2,824,042	4,012,230	38%
Investments & Loans	101,905	223,571	126,094	1,974	24,561	2,759	40%
Proceeds from LT Liab	15,228	399,014	-	15,000,000	15,865,000	-	-100%
Total Fund	2,162,118	2,747,071	2,417,326	18,129,392	19,004,268	4,317,921	-76%

REVENUE ANALYSIS

The Debt Service fund receives some support from property taxes which have seen a slight decrease for CY 2015 due to a lowering of the City's equalized assessed valuation. The addition of property tax funds though generated by the special service area in TIF #5 though has caused in increase in revenue. Transfers shows revenue being received from other funds. For CY 2015, this area is increased due to new transfers from other funds to support the additional bond debt service payments. Proceeds from Long-Term Liabilities reflects revenue from the issuance of general obligation bonds which in CY 2014 was for the Walmart development and is not needed in CY 2015.

DEBT SERVICE EXPENDITURES

Debt Service Fund (405) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Services	28,640	25,204	30,512	18,836	18,434	23,270	24%
Debt Service	2,336,281	2,634,224	2,464,213	18,138,978	18,252,200	4,124,255	-77%
Total Department	2,364,921	2,659,428	2,494,725	18,157,814	18,270,634	4,147,525	-77%

EXPENDITURE ANALYSIS

Debt Service expenditures have decreased primarily due to the elimination of principal budgeted in CY 2014 to cover the Walmart loan.



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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Charges for Services	5,669,042	5,869,068	5,752,723	4,207,355	4,105,671	6,385,750	52%
Rents & Royalties	329,155	340,864	365,303	227,806	237,031	346,143	52%
Transfers	139,419	139,419	282,693	112,013	112,013	163,000	46%
Investments & Loans	22,379	7,709	3,254	650	1,270	158	-76%
Proceeds from LT Liab	35,199	-	26,656	28,509	26,442	1,927,958	6663%
Other	14,070	13,411	8,341	69,500	79,287	94,900	37%
Total Fund	6,209,264	6,370,471	6,438,970	4,645,833	4,561,714	8,917,909	92%

REVENUE ANALYSIS

Water utility rates will remain constant. Charges for Services are up reflecting the addition of a \$35.00 water shut-off door hanger fee. Actual water consumption is expected to be slightly lower. Rents and Royalties are higher due to annual increases built into the contracts. \$1.8M of revenue is recognized due to bond revenue for the water filter building design.

WATER OPERATION AND MAINTENANCE FUND EXPENDITURES

Water Operation & Maintenance Fund (501) & Water Capital 2010A BAB'S Fund (502) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	1,963,678	2,150,488	2,162,389	1,557,545	1,458,971	2,342,860	50%
Supplies	671,535	785,688	763,310	926,546	647,132	815,412	-12%
Services	944,012	1,027,211	1,251,173	1,015,773	807,807	1,366,613	35%
Other	36,111	63,197	48,201	41,269	37,930	41,663	1%
Capital	1,670,086	989,734	461,750	831,518	744,642	2,290,000	175%
Debt Service	814,771	836,290	793,219	669,873	675,655	686,223	2%
Transfers	671,180	712,773	732,501	565,648	565,648	934,765	65%
Contingency	637,687	700,803	658,112	468,902	452,430	693,846	48%
Total Department	7,409,060	7,266,184	6,870,655	6,077,074	5,390,215	9,171,382	51%

EXPENDITURE ANALYSIS

Personnel costs are up due to minimal overtime this year (because of the lack of winter months) and severance pay for three employees in CY2015. Three additional winter months also affected Services (higher utility costs and more emergency repairs) and insurance premiums are higher. Capitol shows a large increase due to the work on the water filter building design. Transfers are up due to the addition of the water shut-off door hanger fee and a transfer back to the General Fund for administrative services.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Non-Business Lic/Permits	680	-	340	170	340	340	100%
Grants	-	-	206,679	731,250	-	-	-100%
Charges for Services	7,978,314	7,816,501	7,700,569	5,973,639	5,817,344	8,125,000	36%
Rents & Royalties	14,400	14,400	19,587	12,800	14,400	19,200	50%
Transfers	105,128	72,238	104,498	104,083	104,082	105,554	1%
Investments & Loans	47,648	(3,118)	16,303	-	5,098	30,069	NEW
Sale of Fixed Assets	-	3,698	2,248	-	40	-	---
Proceeds from LT Liab	2,712,710	48,883	62,198	17,423,588	1,483,995	8,065,235	-54%
Other	138	-	110,785	86,600	87,135	119,375	38%
Total Fund	10,859,018	7,952,602	8,223,207	24,332,130	7,512,434	16,464,773	-32%

REVENUE ANALYSIS

No rate increases are planned. Charges for Services are mainly the waste water fees and the Sewer Lateral Repair Program. Rent and Royalties revenue is for cell antenna rental at the Southwest Treatment Plant. Transfers remains constant as it comes from the Downtown TIF for payment of debt on a bond. Loan proceeds are down this year as the Wet Weather Treatment Facility nears completion. The Other revenue is late charges on sewer utility billing.

WASTEWATER OPERATION AND MAINTENANCE FUND EXPENDITURES

Wastewater Operation & Maintenance Fund (506) & Wastewater Capital 2010A BAB'S Fund (508) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	1,224,265	1,238,058	1,315,385	935,132	961,980	1,323,383	42%
Supplies	125,915	208,729	136,624	205,096	159,763	255,365	25%
Services	1,409,437	1,384,192	1,694,618	1,444,247	963,612	1,599,228	11%
Other	70,093	70,581	72,423	69,654	74,304	72,094	4%
Programs	200	100	100	439	200	100	-77%

**Wastewater Operation & Maintenance Fund (506) & Wastewater Capital 2010A BAB'S Fund (508)
Expenditure**

Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Capital	11,587,725	20,835,691	20,070,976	19,307,126	2,288,880	4,666,000	-76%
Debt Service	1,191,262	1,283,118	1,736,614	2,864,891	2,892,933	3,746,503	31%
Transfers	5,597,854	524,606	615,445	452,100	452,100	634,987	40%
Contingency	580,444	699,599	576,211	424,910	396,508	632,859	49%
Total Department	21,787,195	26,244,674	26,218,396	25,703,595	8,190,280	12,930,519	-50%

EXPENDITURE ANALYSIS

Personnel costs are constant with the transition from a 9 to 12 month budget. Supplies and Services did not increase proportionately due to fewer planned projects. The NPDES Permits for the treatment plants are reflected in the Other category. Capital expenditures are lower as the Wastewater Treatment Plant nears completion. Debt Service will begin to increase as payments become due on low interest loans supporting the Long Term Control Program. Contingency is mainly depreciation which is increasing due to the new plant.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Non-Business Lic/Permits	450	390	500	535	230	485	-9%
Grants	-	-	34,880	-	-	-	---
Charges for Services	1,626,149	1,522,013	1,603,257	1,236,081	1,218,582	1,610,000	30%
Investments & Loans	458	2,580	2,058	1,693	1,479	2,879	70%
Sale of Fixed Assets	-	-	368	-	-	-	---
Other	19,265	17,317	15,186	9,300	13,644	17,900	92%
Total Fund	1,646,322	1,542,300	1,656,249	1,247,609	1,233,935	1,631,264	31%

REVENUE ANALYSIS

The majority of stormwater revenue comes from the stormwater utility fee (Charges for Services) and is expected to remain constant as there is no increase to stormwater utility fees for CY 2015. The increase is due to the shift from a 9 to 12 month budget. Investments & Loans has increased based on interest received increasing due to an improved fund balance. The increase in late fees (Other) is due to a projection based on this year's late payments

STORMWATER UTILITY FUND EXPENDITURES

Stormwater Utility Fund (507) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	515,794	474,556	427,394	317,408	274,932	436,034	37%
Supplies	20,501	57,778	63,252	67,456	57,292	70,700	5%
Services	496,903	343,082	586,204	449,220	265,194	502,855	12%
Other	2,661	2,003	2,000	2,151	2,061	2,142	0%
Programs	29,212	16,973	14,208	32,000	30,935	32,000	0%
Capital	-	-	-	10,214	4,202	2,000	-80%
Debt Service	84,500	84,828	84,958	61,956	64,835	83,533	35%
Transfers	270,639	293,486	299,063	230,817	230,817	320,466	39%
Contingency	135,683	136,943	166,213	128,431	92,168	183,898	43%
Total Department	1,555,893	1,409,649	1,643,292	1,299,653	1,022,436	1,633,628	26%

EXPENDITURE ANALYSIS

Expenses are relatively stable this year. The increases reflect the transition from a 9 to 12 month budget. Supplies, services, and programs increased less than the other categories since most of those costs are recognized during the construction season and they did not see a significant reduction during this short budget year. No major projects are planned this year. The only capitol expense is engineering costs. The annual NPDES Permit is reflected in the Other category. In the Contingency category \$50,000 is for contingency and the remainder of that line item is depreciation.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Grants	-	-	2,237	-	-	-	---
Charges for Services	738,125	684,246	642,823	743,722	572,249	755,849	2%
Concessions	3,889	2,279	1,948	1,700	2,340	2,092	23%
Rents & Royalties	13,861	9,434	9,589	9,877	873	-	-100%
Investments & Loans	7,678	(3,927)	929	-	80	-	---
Proceeds from LT Liabi	1,452	-	-	-	-	-	---
Other	13,392	16,098	15,357	8,617	15,648	9,600	11%
Total Fund	778,397	708,130	672,883	763,916	591,190	767,541	0%

REVENUE ANALYSIS

There is no rate increase for CY 2015. Charges for Services and Concessions are expected to be slightly higher with increased fuel and concession sales. The apartment is not currently rented so Rents and Royalties is zero. Other includes miscellaneous revenue and late payment charges.

SUNSET MARINA FUND EXPENDITURES

Sunset Marina Fund (541) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	161,919	148,309	186,939	168,605	185,295	200,194	19%
Supplies	192,306	174,454	181,582	190,369	141,565	173,817	-9%
Services	184,828	223,261	173,994	334,722	144,072	179,524	-46%
Other	5,033	858	1,105	3,401	411	3,868	14%
Programs	1,423	1,535	1,278	1,500	674	1,000	-33%
Capital	-	-	-	12,880	12,880	-	-100%
Debt Service	147,495	155,516	50,195	49,900	50,511	54,200	9%
Transfers	83,891	87,817	90,781	70,128	70,128	97,244	39%
Contingency	59,441	79,719	58,698	43,199	43,086	56,931	32%
Total Department	836,336	871,469	744,572	874,704	648,622	766,778	-12%

EXPENDITURE ANALYSIS

Personnel costs were adjusted slightly to accurately reflect the amount of time personnel spend at the Marina. No major maintenance projects are planned so Supplies and Services are down. There are no capital projects planned. The General Fund transfer is shown in Transfers.

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: full-time salaries, part-times salaries, seasonal salaries, insurance, park maintenance services, utilities, fleet maintenance, supplies, chemicals, depreciation, and equipment.

TOTAL PARKS & RECREATION REVENUES

Total Park & Recreation Fund (555) Revenue							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Property Taxes	1,751,391	1,752,884	1,753,400	1,752,887	1,651,413	1,753,402	0%
Grants	12,000	238,365	411,991	99,400	24,400	-	-100%
Charges for Services	2,119,298	2,044,874	1,964,360	1,830,030	1,612,738	2,161,150	18%
Program Fees	391,566	385,694	391,423	297,760	301,472	394,865	33%
Concessions	470,768	514,404	395,507	461,902	376,606	458,485	-1%
Rents & Royalties	416,791	495,402	452,093	474,355	438,804	496,460	5%
Transfers	259,780	310,379	239,043	321,001	190,000	555,281	73%
Investments & Loans	2,305	10,440	1,872	2,042	2,195	917	-55%
Contributions & Donations	22,145	42,868	33,173	39,789	37,138	13,475	-66%
Reimbursements	-	-	-	-	184	-	---
Other	46,866	51,828	46,611	45,270	40,476	48,750	8%
Total Fund	5,492,910	5,847,138	5,689,473	5,324,436	4,675,426	5,882,785	10%

TOTAL PARKS & RECREATION EXPENDITURES

Total Department Expenditures by Object / Park & Recreation							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	2,889,971	3,016,261	3,030,725	2,498,725	2,396,521	3,094,731	24%
Supplies	934,821	802,925	821,412	824,675	731,600	840,704	2%
Services	1,375,705	1,273,999	1,279,292	1,514,345	1,128,147	1,433,417	-5%
Other	39,561	35,181	27,704	36,728	29,241	22,796	-38%
Capital	233,593	384,264	706,975	166,588	154,571	38,000	-77%
Debt Service	331,302	340,094	334,187	340,075	346,388	338,288	-1%
Transfers	112,469	122,704	147,470	73,099	73,099	101,364	39%
Contingency	739,929	674,337	491,517	541,799	333,111	594,237	10%
Total Department	6,657,351	6,649,765	6,839,282	5,996,034	5,192,678	6,463,537	8%

PARKS & RECREATION REVENUES FOR ADMINISTRATION

Park & Recreation (555) Revenue / Administration							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Transfers	(127,000)	1,740	-	-	-	-	---
Investments & Loans	2,305	10,440	1,872	2,042	2,195	917	-55%
Contributions & Donations	-	15,000	400	-	-	-	---
Reimbursements	-	-	-	-	184	-	---
Other	-	225	-	750	-	750	0%
Total Fund	(124,695)	27,405	2,272	2,792	2,379	1,667	-40%

REVENUE ANALYSIS

Investments & Loans has decreased due to a reduction in the fund balance from CY 2014 so less investment income will be received. Other remains the same as donations will not decrease in CY 2014.

PARKS & RECREATION EXPENDITURES FOR ADMINISTRATION

Park & Recreation Fund Expenditure / Park & Recreation - Administration							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	313,090	299,437	382,265	228,416	195,698	331,450	45%
Supplies	2,817	1,943	2,115	1,110	213	2,250	103%
Services	83,934	89,749	99,397	65,115	64,806	80,936	24%
Other	2,217	6,838	3,775	3,435	2,610	3,830	11%
Debt Service	277	-	-	-	-	-	---
Transfers	82,569	91,538	94,627	73,099	73,099	101,364	39%
Contingency	175,336	169,320	182,581	172,914	135,171	282,581	63%
Total Department	660,240	658,825	764,760	544,089	471,597	802,411	47%

EXPENDITURE ANALYSIS

Personnel has increased for two reasons, a 12 month year and potential severance pay out from past Park and Recreation Policy and possible retirement from some employees (\$60,000). The other increases are reflected as a part of the 12 month year versus 9 month year. \$101,364 is transfers out of Park and Recreation to support Finance and IS for administrative services. Contingency is made up of \$182,281 of Depreciation and \$100,000 in actual contingency funding for the department.

PARKS & RECREATION REVENUES FOR PARKS MAINTENANCE

Park & Recreation (555) Revenue / Parks Maintenance							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Property Taxes	868,512	869,363	869,508	869,493	819,158	869,698	0%
Grants	-	213,238	386,762	75,000	-	-	-100%

Park & Recreation (555) Revenue / Parks Maintenance

Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Rents & Royalties	14,473	18,649	19,614	15,000	20,473	21,500	43%
Transfers	202,260	117,402	46,845	139,970	55,000	354,408	153%
Contributions & Donations	5,771	4,937	7,619	8,700	7,697	6,400	-26%
Other	153	334	183	-	378	100	NEW
Total Fund	1,091,169	1,223,923	1,330,531	1,108,163	902,706	1,252,106	13%

REVENUE ANALYSIS

Property Taxes will not change significantly, but is spread across 12 months instead of 9. Parks does not have any grants scheduled at the present time. Rents reflect a increase in shelter rental rates, and transfers reflect operational maintenance for city landscape areas for a full year. Contributions and Donations are expected to be similar to previous years. Other represents miscellaneous non-operating revenue.

PARKS & RECREATION EXPENDITURES FOR PARKS MAINTENANCE

Park & Recreation Fund Expenditure / Park & Recreation - Parks Maintenance

Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	622,494	676,446	630,637	611,368	516,511	950,861	56%
Supplies	127,138	76,117	113,686	106,147	92,058	119,105	12%
Services	287,401	210,608	218,422	401,993	201,288	310,969	-23%
Other	979	707	765	950	944	1,100	16%
Capital	24,618	269,057	592,149	53,674	52,200	-	-100%
Transfers	-	-	22,343	-	-	-	---
Contingency	135,689	127,008	12,732	95,256	7,379	12,732	-87%
Total Department	1,198,319	1,359,943	1,590,734	1,269,388	870,380	1,394,767	10%

EXPENDITURE ANALYSIS

Personnel cost is up for three reasons; a 12 month year instead of 9, replacement of two maintenance worker positions currently vacant, and the transfer of two full time maintenance workers from Recreation and RIFAC to Parks to more accurately reflect where work is being performed. In reality, we have reduced overall departmental maintenance fte's verses previous 12 month years. Services have been reduced from the previous year in spite of increases for vehicle maintenance at public works. \$72,617 is scheduled for fleet maintenance and \$44,019 is identified for fleet amortization. Possible severance represents \$80,000. There are no capital projects and \$12,732 is depreciation.

PARKS & RECREATION REVENUES FOR RECREATION PROGRAMS

Park & Recreation (555) Revenue / Recreation Programs

Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Property Taxes	882,879	883,521	883,892	883,394	832,255	883,704	0%

Park & Recreation (555) Revenue / Recreation Programs							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Grants	12,000	25,127	24,600	24,400	24,400	-	-100%
Charges for Services	2,661	3,218	2,717	2,500	3,510	3,200	28%
Program Fees	219,465	181,488	177,291	171,585	133,961	180,565	5%
Concessions	88,262	95,373	67,974	92,325	75,677	96,450	4%
Rents & Royalties	35,338	40,481	30,671	31,640	26,145	38,110	20%
Transfers	10,000	10,000	20,000	30,000	30,000	16,000	-47%
Contributions & Donations	3,364	7,346	10,626	13,425	13,077	1,675	-88%
Other	1,107	6,707	1,618	1,500	594	1,500	0%
Total Fund	1,255,076	1,253,261	1,219,389	1,250,769	1,139,619	1,221,204	-2%

REVENUE ANALYSIS

Recreation Program revenue appears down slightly due to no grant activity being recorded for CY 2015. We may receive some funding to do after school programming during the school year, but it seems to be unlikely we will receive any funding from the Day Foundation or Rauch Foundation to hold the three summer school camp programs. We will be developing paid camp programs in the hope of providing service to the youth of the community. The other increases in revenue are due to 12 months of programming instead of 9 months. There is \$16,000 in gaming funds to provide repairs to the Hauberg Civic Center including tuck pointing. Contributions and Donations fluctuate each year.

PARKS & RECREATION EXPENDITURES RECREATION PROGRAMS

Park & Recreation Fund Expenditure / Park & Recreation - Recreation Programs							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	447,365	457,061	472,065	376,560	388,320	376,475	0%
Supplies	93,827	86,067	72,004	97,753	71,311	96,220	-2%
Services	178,465	185,151	173,227	228,991	181,557	211,537	-8%
Other	10,098	8,704	8,800	10,168	7,517	9,325	-8%
Capital	-	-	28,446	38,576	28,033	-	-100%
Transfers	17,900	19,166	17,900	-	-	-	---
Total Department	747,655	756,149	772,442	752,048	676,738	693,557	-8%

EXPENDITURE ANALYSIS

Personnel is down as a result of the transfer of a full time worker and part time maintenance workers back to the Park Maintenance portion of the budget. Indoor sport programs and recreational programs that are held at RIFAC have been budgeted in that area. The \$4,418 represents fleet amortization and \$4,834 for fleet maintenance is covered in Services. There is no capital scheduled. The revenue in this division is also used to offset administrative costs which does not have revenue sources.

PARKS & RECREATION REVENUES FOR WHITEWATER JUNCTION AQUATIC CENTER

Park & Recreation (555) Revenue / Whitewater Junction Aquatic Center							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Charges for Services	253,991	264,524	243,777	243,450	228,717	246,200	1%
Program Fees	620	1,299	734	1,000	1,240	1,000	0%
Concessions	74,791	78,634	68,332	73,017	62,486	72,800	0%
Rents & Royalties	7,456	7,038	5,938	7,000	8,280	7,000	0%
Transfers	95,000	105,000	100,000	105,000	105,000	105,000	0%
Total Fund	431,858	456,495	418,781	429,467	405,723	432,000	1%

REVENUE ANALYSIS

The revenues for Whitewater Junction are slightly up to reflect the increase in entry fee and pass fees for last year. The weather was not conducive for good attendance numbers the past two years, but we should reach our projections with 7 to 9 days of 90+ degree weather. The past two years only had 2 days of 90+ degrees each summer.

PARKS & RECREATION EXPENDITURES WHITEWATER JUNCTION AQUATIC CENTER

Park & Recreation Fund Expenditure / Park & Recreation - Whitewater Junction Aquatic Center							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	142,347	144,851	160,238	146,912	161,252	158,842	8%
Supplies	77,033	76,271	75,219	64,728	64,398	74,885	16%
Services	58,870	70,722	74,134	80,563	65,224	81,202	1%
Other	-	245	545	440	340	470	7%
Debt Service	109,294	116,950	109,883	113,550	114,070	111,450	-2%
Transfers	12,000	12,000	12,600	-	-	-	---
Contingency	185,155	132,599	128,443	96,569	85,629	128,443	33%
Total Department	584,699	553,638	561,062	502,762	490,913	555,292	10%

EXPENDITURE ANALYSIS

Whitewater Junction is a summertime facility that is not impacted significantly by the nine month budget. Expense is up slightly at Whitewater Junction due to a full year charge for depreciation of a total of \$128,443.

PARKS & RECREATION REVENUES FOR HIGHLAND SPRINGS GOLF COURSE

Park & Recreation (555) Revenue / Highland Springs Golf Course Dept							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Charges for Services	517,731	499,953	474,267	530,700	438,644	549,600	4%
Program Fees	556	380	(120)	1,075	8,821	7,000	551%
Concessions	163,303	165,633	139,307	162,260	132,218	162,500	0%
Rents & Royalties	210,548	206,085	204,170	211,215	201,891	211,200	0%
Contributions & Donations	1,510	664	600	1,000	300	1,000	0%
Other	21,297	21,562	19,312	21,900	18,572	19,400	-11%
Total Fund	914,945	894,277	837,536	928,150	800,446	950,700	2%

REVENUE ANALYSIS

Highland Springs is a seasonal facility that will not be significantly affected by the 12 month budget in terms of revenue. This is another facility that is heavily dependent on the weather. Pass fees are being increased and reflected in charges for services. Program fees are also increased as a result of the increased lesson program for youth and adult golfers.

PARKS & RECREATION EXPENDITURES FOR HIGHLAND SPRINGS GOLF COURSE

Park & Recreation Fund Expenditure / Park & Recreation - Highland Springs Golf Course							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	501,873	518,554	499,584	432,042	435,765	507,627	17%
Supplies	264,927	253,801	262,242	268,098	242,603	272,534	2%
Services	129,539	138,817	150,991	176,048	162,386	159,049	-10%
Other	2,180	2,843	2,710	2,216	1,712	1,993	-10%
Capital	-	31,028	54,175	63,667	63,667	-	-100%
Contingency	21,863	18,526	10,306	13,894	4,597	10,306	-26%
Total Department	920,382	963,569	980,008	955,965	910,730	951,509	0%

EXPENDITURE ANALYSIS

Personnel reflects a 12 month period of operation for full time and winter project crews at the course. Expenses overall are stable with no capital expenditure. \$10,306 represents depreciation and \$10,394 in services represents fleet amortization with \$10,394 for fleet maintenance.

PARKS & RECREATION REVENUES FOR SAUKIE GOLF COURSE

Park & Recreation (555) Revenue / Saukie Golf Course							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Charges for Services	333,963	314,106	283,748	337,600	256,414	379,500	12%

Park & Recreation (555) Revenue / Saukie Golf Course

Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Program Fees	364	420	1,781	1,500	6,070	2,000	33%
Concessions	61,243	88,565	66,375	77,000	66,866	77,000	0%
Rents & Royalties	120,895	180,170	144,808	175,500	147,334	171,300	-2%
Other	14,740	15,286	15,357	15,500	15,093	16,000	3%
Total Fund	531,205	598,547	512,069	607,100	491,777	645,800	6%

REVENUE ANALYSIS

The increase in services reflects an increase in the pass rates and the “bundled rate” of golf and a cart to \$25 from \$23. Programming is up slightly with some expanded events and youth leagues. Both golf courses suffered from late weather starts the past two years. Typically we are able to start on April 1st or earlier. This year golf did not really start until the beginning of May.

PARKS & RECREATION EXPENDITURES FOR SAUKIE GOLF COURSE

Park & Recreation Fund Expenditure / Park & Recreation - Saukie Golf Course

Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	301,711	318,177	302,830	253,760	278,430	307,787	21%
Supplies	136,857	136,934	148,354	143,046	128,981	153,585	7%
Services	106,961	137,260	118,629	149,026	125,752	135,989	-9%
Other	18,609	(455)	2,029	1,808	1,323	2,628	45%
Capital	-	-	32,205	10,671	10,671	38,000	256%
Contingency	19,919	19,919	10,651	14,939	3,881	10,651	-29%
Total Department	584,057	611,835	614,698	573,250	549,038	648,640	13%

EXPENDITURE ANALYSIS

Personnel increase is reflected in the 12 month budget. Capital reflects the purchase of a “rough” mower for the course. The \$10,651 in contingency reflects depreciation for the course. \$4,367 in services is amortization for vehicles and \$6,030 for fleet maintenance.

PARKS & RECREATION REVENUES FOR GOLF PRO SHOP

Park & Recreation (555) Revenue /Golf Pro Shop

Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Concessions	70,318	71,216	44,115	50,000	35,730	45,000	-10%
Other	-	-	573	-	284	-	---
Total Fund	70,318	71,216	44,688	50,000	36,014	45,000	-10%

REVENUE ANALYSIS

The sales from the pro shop are for convenience items including tees, balls, hats, and limited clothing.

PARKS & RECREATION EXPENDITURES FOR GOLF PRO SHOP

Park & Recreation Fund Expenditure / Park & Recreation - Golf Pro Shop							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	-	-	684	2,629	-	537	-80%
Supplies	57,037	56,174	39,016	25,900	26,703	25,000	-3%
Services	1,308	340	964	1,100	300	750	-32%
Other	2,000	1,504	436	1,080	44	400	-63%
Total Department	60,345	58,018	41,100	30,709	27,047	26,687	-13%

EXPENDITURE ANALYSIS

The reduction in expense at Pro Shop is due to the reduction of merchandise supplies. The decrease in personnel expense represents time that was spent working the desk to sign in golfers. This money reflects the time spent operating the golf shop during the holiday sale of passes, gift certificates, at Saukie during December.

PARKS & RECREATION REVENUES FOR RI FITNESS & ACTIVITY CENTER

Park & Recreation (555) Revenue / RI Fitness & Activity Center							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Grants	-	-	629	-	-	-	---
Charges for Services	1,010,677	954,854	954,981	710,040	679,713	982,650	38%
Program Fees	168,273	202,202	211,746	122,600	151,380	203,300	66%
Concessions	2,251	1,694	2,031	550	1,308	1,835	234%
Rents & Royalties	20,361	27,251	32,177	20,500	17,919	31,500	54%
Contributions & Donations	10,000	-	-	600	-	300	-50%
Other	9,569	7,714	9,568	5,620	5,555	7,000	25%
Total Fund	1,221,131	1,193,715	1,211,132	859,910	855,875	1,226,585	43%

REVENUE ANALYSIS

Services and Program fees are up as a result of the 12 month year. Program fees are also increase as a result of new programming being held at the facility. Concessions represent sales of concessions during special events in the gym. Rents are up as a result of a full year of revenues. Other represents book sales and other misc fund raising activities for a full year.

PARKS & RECREATION EXPENDITURES FOR RI FITNESS & ACTIVITY CENTER

Park & Recreation Fund Expenditure / Park & Recreation - RI Fitness & Activity Center							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	499,370	517,396	507,415	391,775	363,296	375,986	-4%
Supplies	146,759	104,687	97,692	104,293	97,193	86,315	-17%
Services	504,457	413,444	420,290	377,298	304,641	425,518	13%
Other	2,668	1,859	1,497	3,406	1,976	2,600	-24%
Capital	208,975	84,179	-	-	-	-	---
Debt Service	221,731	223,144	224,304	226,525	232,318	226,838	0%
Contingency	201,967	206,965	146,804	148,227	96,454	149,524	1%
Total Department	1,785,927	1,551,674	1,398,002	1,251,524	1,095,878	1,266,781	1%

EXPENDITURE ANALYSIS

Personnel expense is down as a result of reduction of one full time administrative employee and the transfer of one maintenance employee back to park maintenance. Supplies have been dropped as a result of equipment and materials needed to service new portions of the building. Services are up to reflect the 12 month year. Possible Severance represents \$5,500 of Personnel expense. Contingency reflects \$149,524 of depreciation. There is no capital in the budget.

PARKS & RECREATION REVENUES FOR SCHWIEBERT RIVERFRONT PARK

Park & Recreation (555) Revenue / Schwiebert Riverfront Park							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Charges for Services	275	8,219	4,870	5,740	5,740	-	-100%
Program Fees	2,288	(95)	(9)	-	-	1,000	NEW
Concessions	10,600	13,289	7,373	6,750	2,321	2,900	-57%
Rents & Royalties	7,720	15,728	14,715	13,500	16,762	15,850	17%
Transfers	79,520	76,237	72,198	46,031	-	79,873	74%
Contributions & Donations	1,500	14,921	13,928	16,064	16,064	4,100	-74%
Other	-	-	-	-	-	4,000	NEW
Total Fund	101,903	128,299	113,075	88,085	40,887	107,723	22%

REVENUE ANALYSIS

Schwiebert is going through some changes to better reflect our operating costs for the facility. Charges for services is down with the intent of working with Downtown Davenport to build a RWB committee that funds all expenses and takes the revenues to operate the event. Program fees are to collect for new on-site programs we plan to provide. Concessions are down as a result of agreements with Bent River and Happy Joes who provide us with a percentage of sales. This reduces our staffing costs. Rents are increasing as a result of an increase in rental fee for the park. Transfers represent the percentage cost of employees assigned to the park and the additional maintenance of the dock. Donations depend upon weather and attendance for the Lissie Concert and others. Others represent special needs required by renters for events and the revenue generated for providing those.

PARKS & RECREATION EXPENDITURES FOR SCHWIEBERT RIVERFRONT PARK

Park & Recreation Fund Expenditure / Park & Recreation - Schwiebert Riverfront Park							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	61,721	84,339	75,007	55,263	57,249	85,166	54%
Supplies	28,426	10,931	11,084	13,600	8,140	10,810	-21%
Services	24,770	27,908	23,238	34,211	22,193	27,467	-20%
Other	810	12,936	7,147	13,225	12,775	450	-97%
Total Department	115,727	136,114	116,476	116,299	100,357	123,893	7%

EXPENDITURE ANALYSIS

Personnel is up as a result of expensing the time spent by maintenance employees in the park to maintain the plantings, remove garbage and clean bathrooms every day as well as maintenance and cleaning of the dock. Other supplies and Services have decreased as a result of the build out of the park.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Charges for Services	-	-	8,398	-	(262)	-	---
Transfers	45,726	-	-	-	-	-	---
Investments & Loans	10,512	9,606	15,758	80,733	7,783	10,508	-87%
Other	100	-	-	-	-	-	---
Total Fund	56,338	9,606	24,156	80,733	7,521	10,508	-87%

REVENUE ANALYSIS

Investment & Loans has decreased due to investment income being lower as a result of the lower fund balance than was projected for CY 2014.

CDBG LOAN FUND EXPENDITURES

CDBG Loan Programs Fund Expenditure / Comm & Econ Development - Neighborhood Redevelopment							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Services	5,100	5,355	5,295	6,000	3,740	13,500	125%
Programs	52,666	56,290	60,685	71,112	62,393	80,000	12%
Transfers	3,455	3,617	3,739	2,888	2,888	4,005	39%
Contingency	8,175	40,012	15,257	-	13,912	-	---
Total Department	69,396	105,274	84,976	80,000	82,933	97,505	22%

EXPENDITURE ANALYSIS

Service expenditures increased due to anticipated increase in banking service fees. Program expenditures increased due to anticipated increase in program utilization. Transfers increased due to anticipated increases in charges from Finance for loan set-up fees.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Investments & Loans	10	11	-	-	-	-	---
Total Fund	10	11	-	-	-	-	---

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Transfers	-	3,561	-	-	-	-	---
Total Department	-	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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Investments & Loans	1,267	1,170	689	-	-	1,028	NEW
Total Fund	1,267	1,170	689	-	-	1.028	NEW

REVENUE ANALYSIS

Interest on investments revenue increased due to anticipated cash balances.

CED LOAN FUND EXPENDITURES

Community/Economic Development Loans Fund Expenditure / Comm & Econ Development - Economic Development							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Programs	20,000	-	6,334	25,000	24,823	-	100%
Transfers	-	96,235	-	-	-	-	---
Contingency	8,175	12,734	1,384	-	3,042	-	---
Total Department	28,175	108,969	7,718	25,000	27,865	-	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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Investments & Loans	53,933	42,333	78,864	451,248	27,729	50,474	-89%
Total Fund	53,933	42,333	78,864	451,248	27,729	50,474	-89%

REVENUE ANALYSIS

Investment & Loans has decreased due to investment income being lower as a result of the lower fund balance than was projected for CY 2014.

CIRLF LOAN FUND EXPENDITURES

CIRLF Loan Fund Expenditure / Comm & Econ Development - Economic Development							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Supplies	-	-	43	100	28	100	0%
Services	8,057	6,565	5,624	6,350	3,796	14,500	128%
Other	168	-	174	200	21	200	0%
Programs	319,952	200,846	338,768	443,350	36,586	500,000	13%
Contingency	39,908	137,231	(21,773)	-	144,812	-	---
Total Department	368,085	344,642	322,836	450,000	185,243	514,800	14%

EXPENDITURE ANALYSIS

Supplies expenditures did not change for CY 2015. Anticipated banking service increased substantially. Other expenditures did not change due to anticipated filing/recording fees to remain consistent with prior year. Programs expenditure increased due to anticipated increase in program interest and quicker turn around for expenses to be paid out.

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 2015.

MPF ENDOWMENT LOAN FUND REVENUES

MPF Endowment Loans Fund (585) Revenue							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Investments & Loans	580	253	62	17	-	19	12%
Total Fund	580	253	62	17	-	19	12%

REVENUE ANALYSIS

Interest on investments revenue increased due to anticipated cash balances.

MPF ENDOWMENT LOAN FUND EXPENDITURES

MPF Endowment Loans Fund Expenditure / Comm & Econ Development - Economic Development							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Programs	17,071	4,820	4,752	-	-	-	---
Contingency	11,036	6,046	3,868	-	-	-	---
Total Department	28,107	10,866	8,620	-	-	-	---

EXPENDITURE ANALYSIS

This fund is no longer being utilized by the City.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Grants	223,240	11,859	-	276,000	-	-	-100%
Investments & Loans	-	-	(9)	-	9	-	---
Total Fund	223,240	11,859	(9)	276,000	9	-	-100%

REVENUE ANALYSIS

Grants revenue decreased due to anticipation of fully utilizing the funds available during CY 2014.

BROWNFIELD REVOLVING LOAN FUND EXPENDITURES

Brownfield Revolving Loan Fund Expenditure / Comm & Econ Development - Economic Development							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Programs	223,240	11,859	-	276,000	-	-	-100%
Total Department	223,240	11,859	-	276,000	-	-	-100%

EXPENDITURE ANALYSIS

Program expenditures decreased due to anticipation of fully utilizing the funds available 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
ILLINOIS

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Charges for Services	63,619	75,838	74,541	71,180	14,501	82,600	16%
Rents & Royalties	27,500	25,000	-	-	400	-	---
Equipment Maintenance	3,177,491	3,398,439	3,338,927	3,053,797	2,332,302	4,081,434	34%
Transfers	150,000	609,740	2,584,729	3,500	3,500	-	-100%
Investments & Loans	(86)	497	(901)	3,918	1,777	4,255	9%
Sale of Fixed Assets	64,975	-	46,140	1,030	-	83,928	8048%
Other	3,949	8,256	5,490	2,600	3,687	3,200	23%
Total Fund	3,487,448	4,117,770	6,048,926	3,136,025	2,356,167	4,255,417	36%

REVENUE ANALYSIS

Charges for Services are for accident repairs. Equipment Maintenance is standard repairs and maintenance. The increase is in line with the transition to a 12 month budget. Transfers are zero due to fund 602 being eliminated. The main items in Sale of Fixed Asset are the police fleet vehicles. Revenue in the Other category fluctuates 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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	889,275	825,240	878,503	719,134	730,986	973,183	35%
Supplies	1,255,982	1,269,398	1,286,624	1,045,343	976,776	1,401,143	34%
Services	214,816	236,073	221,694	182,068	159,162	145,003	-20%
Other	7,593	8,782	7,808	17,716	9,554	19,947	13%
Capital	-	658,817	890,446	789,668	138,476	1,298,736	64%
Debt Service	6,381	-	-	-	-	-	---
Transfers	248,860	870,247	2,885,265	208,033	208,033	288,472	39%
Contingency	613,977	525,694	920,129	402,541	355,717	593,873	48%
Total Department	3,236,884	4,394,251	7,090,469	3,364,503	2,578,704	4,720,357	40%

EXPENDITURE ANALYSIS

Personnel and Supplies reflect the transition from a 9 to 12 month budget. Services appear lower due to a large transfer in CY 2014 to cover a motor repair for one of the loaders. Major capital purchases include the Police Fleet and an Asphalt Injection Machine (Pothole Patcher). The General Fund Transfer is depicted in Transfers. Contingency includes depreciation and \$25,000 in contingency.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Business Lic & Permits	3,600	2,527	2,375	4,475	2,350	3,025	32%
Charges for Services	22,602	27,244	39,943	21,820	40,276	36,500	67%
Engineering	839,203	800,732	739,545	1,100,000	449,374	1,352,000	23%
Transfers	131,100	157,544	145,548	236,600	236,600	167,264	-29%
Investments & Loans	38	(1,461)	(2,305)	-	(1,151)	-	---
Other	-	191	-	-	-	-	---
Total Fund	996,543	986,777	925,106	1,362,895	727,449	1,558,789	14%

REVENUE ANALYSIS

Engineering Revenue is up due to large street projects (9th Street resurfacing and 18th Avenue resurfacing). Charges for Services are revenue from the 50/50 program. Transfers are from other Public Works Departments for engineering services. The CY 2014 Transfers included a transfer from Gaming.

ENGINEERING FUND EXPENDITURES

Engineering Fund (606) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	1,003,607	1,006,150	1,001,850	855,797	778,948	1,161,851	36%
Supplies	8,589	36,216	9,564	40,304	35,258	8,570	-79%
Services	75,257	61,235	41,855	70,446	29,813	55,262	-22%
Other	3,401	2,620	3,289	4,841	1,700	4,952	2%
Capital	-	-	16,076	125,000	6,623	-	-100%
Debt Service	734	-	-	-	-	-	---
Transfers	168,573	176,462	182,418	140,918	140,918	195,406	39%
Contingency	-	-	-	19,280	-	20,000	4%
Total Department	1,260,161	1,282,683	1,255,052	1,256,586	993,260	1,446,041	15%

EXPENDITURE ANALYSIS

The increase in Personnel and the decrease in services reflect moving the GIS interns from contract maintenance to part-time salaries. Supplies are lower because of a Total Station purchase in CY 2014. There are no capital purchases planned. Transfers depicts the General Fund transfer.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Charges for Services	6,201	2,808	2,327	-	928	-	---
Hydroplant	167,494	197,267	394,530	167,320	9,855	208,000	24%
Investments & Loans	(44)	2,296	(3,261)	-	64	-	---
Other	363	-	-	-	-	-	---
Total Fund	174,014	202,371	393,596	167,320	10,847	208,000	24%

REVENUE ANALYSIS

Average production throughout the year is expected to remain consistent with past years. Projected revenue is up due to the additional three months in the budget although not the full 33%. Winter months are traditionally not high production months.

HYDROELECTRIC PLANT FUND EXPENDITURES

Hydroelectric Plant Fund (609) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	13,817	9,656	12,134	10,560	10,912	30,109	185%
Supplies	6,198	7,427	5,918	22,479	2,902	7,450	-67%
Services	24,983	35,992	22,122	32,880	24,060	42,764	30%
Other	1	-	-	-	-	-	---
Debt Service	169,649	171,610	168,856	171,997	176,078	169,069	-2%
Contingency	61,726	94,256	58,866	49,094	39,244	68,866	40%
Total Department	276,374	318,941	267,896	287,010	253,196	318,258	11%

EXPENDITURE ANALYSIS

Personnel costs are up to reflect the personnel actually used for maintenance at the hydroplant. Supply costs are back to normal after a large bearing purchase in CY 2014. Other increases are consistent with the transition from a 9 to 12 month budget.



ROCK ISLAND
ILLINOIS

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 and general liability costs. Staff also works with the City Attorney, insurance broker and third party administrator to effectively deliver coverage in the most efficient manner. Revenues are derived from other city departments and are based on actual claims experience and insurance 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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Charges for Services	249,878	59,591	67,745	82,931	59,020	58,424	-30%
Employer Contribution	1,338,521	1,269,565	1,199,083	961,130	961,130	1,446,554	51%
Investments & Loans	1,707	3,519	1,677	2,874	458	2,527	-12%
Other	-	-	302	-	11,001	-	---
Total Fund	1,590,106	1,332,675	1,268,807	1,046,935	1,031,609	1,507,505	44%

REVENUE ANALYSIS

Self-insurance revenues will increase 44% in CY 2015. Employer contributions are from other departments based upon their actual claims experience. The self-insurance fund is currently in a deficit position (\$99,000). As a result, revenues were increased to help renew the fund and get it into financial compliance over the next five years. Investment & Loans will be reduced due to lower fund balance in the account.

SELF-INSURANCE FUND EXPENDITURES

Self-Insurance Fund (621) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	90,365	78,346	99,625	76,446	75,425	104,710	37%
Supplies	-	42	160	100	92	160	60%
Services	938,678	1,373,873	1,634,450	897,895	809,312	1,242,523	38%
Other	-	-	-	1,032	1,032	-	-100%
Transfers	2,032	2,122	23,050	-	-	-	---
Total Department	1,031,075	1,454,383	1,757,285	975,473	885,861	1,347,393	38%

EXPENDITURE ANALYSIS

The Self-Insurance budget will increase 38% in CY 2015. Supplies will increase modestly in CY 2015. Other was for taxes and assessment for city purchased properties in the 1500 block of 36 Street last fiscal year. This cost will be eliminated in CY 2015.

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); CVS (pharmacy); Metlife (dental); Aevisis (vision); Extend Health (Medicare exchange); SA Benefit Service (reinsurance). 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 23% of the health insurance premiums and 100% of voluntary program cost (dental and vision) through payroll deduction. Retirees (> 65) pay 100% of medical premiums for health insurance. 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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Grants	-	71,161	63,348	63,000	73,478	71,000	13%
Charges for Services	37,689	57,874	65,097	49,178	61,500	79,621	62%
Employer Contribution	3,045,520	3,330,396	3,383,970	2,439,025	2,544,052	3,375,546	38%
Employee Contribution	1,113,834	1,171,109	1,195,202	881,960	921,672	1,212,841	38%
Retiree Contribution	945,097	842,424	914,900	311,946	410,151	431,035	38%
Investments & Loans	9,347	12,607	12,229	6,511	6,073	8,324	28%
Other	82,581	104,675	162,907	60,000	55,180	70,000	17%
Total Fund	5,234,068	5,590,246	5,797,653	3,811,620	4,072,106	5,248,367	38%

REVENUE ANALYSIS

Health insurance revenues will increase 38% in CY 2015. Grants related to the Retiree Drug Subsidy (RDS) are expected to be increased in CY 2015. The health fund can expect one more year in revenues from RDS since the City removed Medicare retirees off the drug plan and into the Extend Health's Medicare Supplement and drug plan in 2014. In exchange for removing the retirees from the prescription drug plan, the City pays \$1,600 into a health savings account (HSA) 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. Charges for service pertain to revenues received from Rock Island County and South Rock Island Township. RI County presently pays 40% and SRI Township pays 1.50% of the charges pertaining to operating the Wellness Center. The RI County agreement expires on March 31, 2016. The SRI Township agreement expires on December 31, 2014, but is an evergreen agreement meaning it will continue unless the Township notifies the City and cancels this agreement 90 days prior to its expiration. Other pertains to drug rebates from CVS. Rebates are paid quarterly and used to offset health plan costs. Expected rebate income is expected to increase as a result of a new contracting agreement with CVS.

HEALTH BENEFIT FUND EXPENDITURES

Employee Health Plan Fund (626) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	29,165	29,880	30,992	23,436	23,604	32,154	37%
Supplies	-	99	630	560	497	200	-64%
Services	4,688,269	4,508,022	5,560,303	4,519,720	3,504,815	5,397,062	19%
Other	515	197	1,135	2,064	2,064	60,557	2834%
Transfers	3,940	4,124	4,263	3,293	3,293	4,566	39%
Total Department	4,721,889	4,542,322	5,597,323	4,549,073	3,534,273	5,494,539	21%

EXPENDITURE ANALYSIS

Health insurance expenditures will increase 21% in CY 2015. Medical and prescription drug cost trend was predicted at 5.0 percent according to the City's actuary. However, 2015 premiums are only increasing 3.8%. Due to usage of fund balance, the health plan has a planned deficit of (\$246,000) for CY 2015. Supplies will be reduced modestly in CY 2015. Services are increasing 19%. Part of the explanation is the City elected not to purchase aggregate stop loss for the health insurance plan because we were able to get specific coverage for medical and prescription combined claims for the active population. The Wellness Center remains extremely popular with employees. Employees, their dependents and retirees (> 65 and on the City's health plan) are able to visit at no charge. The Wellness Center provides initiated wellness programs, flu campaigns and other programs aimed at maintaining employee health. Other is being increased 2,834%. Under the Transitional Reinsurance Program, self-insured plans such as the City's plan must make payment to the Health and Human Services to help stabilize premiums for coverage in the individual market under the Affordable Care Act. The fee is based on the number of individuals on the plan. (The fee assumes a \$5.42 / month charge multiplied by 928 employees multiplied by 12 months.) The payment is due by November 15 of each year.

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)



ROCK ISLAND
ILLINOIS

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Employer Contribution	2,006,224	1,978,959	2,030,816	2,185,743	2,058,979	2,676,324	22%
Employee Contribution	347,660	407,156	362,361	288,110	288,706	390,866	36%
Investments & Loans	1,385,909	1,714,575	2,007,389	381,570	803,397	-	-100%
Total Fund	3,739,793	4,100,690	4,400,566	2,855,423	3,151,082	3,067,190	7%

REVENUE ANALYSIS

The Employer Contribution amount is determined by an actuarial service and the revenue comes from the property tax levy. Investments & Loans consists of interest received on investments which are handled by a private investment firm so no projection is available at this time.

FIRE PENSION EXPENDITURES

Fire Pension Fund (701) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	3,484,782	3,236,178	3,651,721	2,723,348	3,190,857	3,922,017	44%
Services	45,057	37,922	43,054	32,375	25,652	44,000	36%
Other	5,293	5,482	5,606	5,000	4,939	5,800	16%
Contingency	371,760	37,407	128,107	-	11,679	-	---
Total Department	3,906,892	3,316,989	3,828,488	2,760,723	3,233,127	3,971,817	44%

EXPENDITURE ANALYSIS

Other consists of the expenditure for the annual Illinois Fire Pension Compliance Fee and annual IPPFA membership dues which are not expected to increase significantly for CY 2015.

POLICE PENSION FUND

POLICE PENSION REVENUES

Police Pension Fund (706) Revenue							
Revenue by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Employer Contribution	2,200,492	2,171,239	2,301,409	2,420,576	2,280,464	2,687,850	11%
Employee Contribution	509,888	519,984	551,866	301,655	419,739	552,861	83%
Investments & Loans	2,192,470	2,682,428	3,333,049	530,180	1,359,694	-	-100%
Other	102,854	19,795	-	-	-	-	---
Total Fund	5,005,704	5,393,446	6,186,324	3,252,411	4,059,897	3,240,711	0%

REVENUE ANALYSIS

The Employer Contribution amount is determined by an actuarial service and the revenue comes from the property tax levy. Investments & Loans consists of interest received on investments which are handled by a private investment firm so no projection is available at this time.

POLICE PENSION EXPENDITURES

Police Pension Fund (706) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	3,595,322	3,221,327	3,706,585	2,831,324	3,239,492	4,042,314	43%
Services	46,934	37,846	46,874	28,050	20,040	46,000	64%
Other	6,109	6,637	6,920	6,500	7,298	7,300	12%
Contingency	751,580	804	184,607	-	35,521	-	---
Total Department	4,399,945	3,266,614	3,944,986	2,865,874	3,302,351	4,095,614	43%

EXPENDITURE ANALYSIS

Services shows a significant increase due the expenditure for investment consulting being incorrectly budgeted too low for CY 2014. Other consists of the expenditure for the annual Illinois Police Pension Compliance Fee and annual IPPFA membership dues which are not expected to increase significantly for CY 2015.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Employee Contribution	77,881	79,700	67,157	61,200	58,009	68,000	11%
Investments & Loans	28	20	34	371	26	460	24%
Total Fund	77,909	79,720	67,191	61,571	58,035	68,460	11%

REVENUE ANALYSIS

Employee Contribution revenue has seen a slight decline over the last four years but is projected to be similar to FY 13-14.

CAFETERIA PLAN EXPENDITURES

Cafeteria Plan Fund (711) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	76,135	74,862	69,977	61,200	52,891	68,000	11%
Total Department	76,135	74,862	69,977	61,200	52,891	68,000	11%

EXPENDITURE ANALYSIS

Personnel expenditures has seen a slight decline over the last four years but is projected to be similar to FY 13-14.



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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Grants	483,878	211,052	397,589	391,318	354,624	606,039	55%
Program Fees	2,395	4,048	4,721	9,574	2,104	8,650	-10%
Transfers	79,226	133,241	107,182	163,975	65,147	-	-100%
Investments & Loans	348	(12)	140	269	121	799	197%
Contributions & Donations	22,982	39,683	56,523	52,667	34,606	22,450	-57%
Other	-	-	-	500	500	500	0%
Total Fund	588,829	388,012	566,155	618,303	457,102	638,438	3%

REVENUE ANALYSIS

The overall decrease in fund revenue is due mainly to restructuring of grants and funding sources. The 55% increase in Grants is the result of new grants secured. Transfers are restructured in process thus the decline of 100%. Program Fees decrease is due mainly to expected contributions from athletic programs being lower. The 197% increase in Investments & Loans is due to adjustments to facilitate funding requirements. Contributions & Donations are expected to decrease 57% based on the focus on grants and unrestricted revenue strategies for sustainability purposes.

KING CENTER ADMINISTRATION EXPENDITURES

MLK Activity Fund & Dept of Human Services Fund Expenditure / MLK Center - Administration							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	71,443	85,789	95,322	53,696	36,206	82,504	54%
Supplies	490	-	76	-	-	-	---
Services	786	1,309	225	9,974	6,829	5,000	-50%
Other	2,458	3,090	642	898	768	770	-14%
Transfers	-	-	-	26,319	-	-	-100%

MLK Activity Fund & Dept of Human Services Fund Expenditure / MLK Center - Administration

Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Contingency	-	80	-	-	-	-	---
Total Department	75,177	90,268	96,265	90,887	43,803	88,274	-3%

EXPENDITURE ANALYSIS

The 54% increase in Personnel is the result of an allowable increase in administration allocation, the 50% reduction in Services is due to a reduction in employment services in the administration area. The 100% reduction in Transfers is due to budget adjustments and this expenditure is not required this calendar year.

SPONSORED PROGRAMS EXPENDITURES

MLK Activity Fund & Dept of Human Services Fund Expenditure / MLK Center - Sponsored Programs

Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Personnel	309,332	314,725	341,902	355,087	267,952	416,955	17%
Supplies	42,044	21,525	30,626	76,295	41,484	37,696	-51%
Services	23,126	53,234	46,116	59,719	40,773	47,532	-20%
Other	31,334	10,634	20,089	32,246	19,885	23,427	-27%
Transfers	4,512	8,158	-	-	-	-	---
Total Department	410,348	408,276	438,733	523,347	370,094	525,610	0%

EXPENDITURE ANALYSIS

The 17% increase in Personnel is based upon the increased service delivery staff in programming. Services will decrease by 20% due to reallocation of vehicle charges to program funds. The 51% decrease in the Supplies is due to the previous year expenditures of recreational equipment being a one-time purchase. The 27% decrease in the Other category is based upon reductions in representation and marketing the newly aligned athletic and recreational programs of the King Center.

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 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Grants	20,000	-	400,000	-	-	-	---
Investments & Loans	2,118	755	-	-	-	-	---
Contributions & Donations	80,526	43,459	7,000	-	7,000	-	---
Total Fund	102,644	44,214	407,000	-	7,000	-	---

REVENUE ANALYSIS

No activity is anticipated in this fund for CY 2015.

MLK CAPITAL CONTRIBUTIONS FUND EXPENDITURES

MLK Capital Contributions Fund (907) Expenditure							
Expense by Object:	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Budget CY 2014	Estimated CY 2014	Proposed CY 2015	% Var
Transfers	91,770	493,162	7,000	-	402,000	-	---
Total Department	91,770	493,162	7,000	-	402,000	-	---

EXPENDITURE ANALYSIS

No activity is anticipated in this fund for CY 2015.



ROCK ISLAND
ILLINOIS

Capital

Table 1

Account Number			Amount	
101-256081-56405-5230223	Computer Software - Gaming	CLASS Software	<u>75,000</u>	75,000
224-414229-56404-0000000	Computer Hardware	Livescan Machine	<u>20,000</u>	20,000
301-256081-56402-2502000	Communication Equipment	Fiber Connectivity to Police Station	20,000	
301-256081-56402-5392000	Communication Equipment	Wireless Network in Police Station	25,000	
301-256081-56501-2502000	Engineering Services	Fiber Connectivity to Police Station	5,000	
301-411041-56201-2724000	Buildings-New Construction - PD Facility	New Police Facility Construction	3,935,000	
301-414226-56402-6233000	Communication Equipment - 800 mhz Rad	800mhz Radio System	1,400,000	
301-616316-56301-2360000	Streets/Alleys	26th St. Reconstruction	200,000	
301-616316-56501-2686000	Engineering Services	45th St., 23 - 24 Ave.	<u>20,000</u>	5,605,000
501-618352-56501-2760000	Engineering Services	WTF Filter Building Replacement	1,900,000	
501-619356-56310-2360000	Water System Improvements	26th St. Reconstruction	90,000	
501-619356-56310-2661000	Water System Improvements	22nd 1/2 Ave., East of 29th St.	45,000	
501-619356-56310-2678000	Water System Improvements	21st Street Water Main	175,000	
501-619356-56310-2766000	Water System Improvements	Valve Replacement Program	50,000	
501-619356-56501-2661000	Engineering Services	22nd 1/2 Ave., East of 29th St.	5,000	
501-619356-56501-2678000	Engineering Services	21st Street Water Main	<u>25,000</u>	2,290,000
506-618341-56101-2687000	Land	LTCP Storage Tank	200,000	
506-618341-56311-2687000	Wastewater System Improvements	LTCP Storage Tank	1,790,000	
506-618341-56501-2687000	Engineering Services	LTCP Storage Tank	150,000	
506-618341-56501-2741000	Engineering Services	Combined Sewer Outfall #7	575,000	
506-618341-56503-2624000	Legal Services	Long Term Control Plan	15,000	
506-618341-56503-2687000	Legal Services	LTCP Storage Tank	15,000	
506-619346-56311-2661000	Driveway/Sidewalk/Road	22nd 1/2 Ave., East of 29th St.	6,000	
506-619346-56311-2733000	Wastewater System Improvements	Blackhawk Lift Station	1,035,000	
506-619346-56311-2734000	Wastewater System Improvements	19th St. Sewer Replacement	220,000	
506-619346-56501-2688000	Engineering Services	LTCP 6th Ave. Relief Sewer	400,000	
506-619346-56501-2733000	Engineering Services	Blackhawk Lift Station	115,000	
506-619346-56501-2734000	Engineering Services	19th St. Sewer Replacement	30,000	
506-619346-56501-2742000	Engineering Services	Combined Sewer	<u>115,000</u>	4,666,000
507-619348-56501-0000000	Engineering Services	Wastewater Engineering Services	<u>2,000</u>	2,000
555-854701-56407-0000000	Maintenance Equipment	Side Wider Out Front Mower	<u>38,000</u>	38,000
601-617365-56406-0000000	Motor Vehicles	Patrol Fleet	567,000	
601-617365-56406-0000000	Motor Vehicles	Patrol Outfitting Equipment	128,100	
601-617365-56406-0000000	Motor Vehicles	MDT Computers	180,000	
601-617365-56406-0000000	Motor Vehicles	Full Size Van (PD)	18,900	
601-617365-56406-0000000	Motor Vehicles	Full Size Van (PW)	18,900	
601-617365-56406-0000000	Motor Vehicles	Refuse Packer	196,560	
601-617365-56406-0000000	Motor Vehicles	Injection Machine	189,276	1,298,736
				<u><u>13,994,736</u></u>

Infrastructure Maintenance Projects

Table 2

Account Number			Amount	
101-451291-53806-2696223	Infrastructure Maint - Gaming	Windows & Entryway Doors - CFS	60,000	
101-616301-53805-2140000	Street/Lot S/C	Street Repair Program	160,000	
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	Concrete Patching - 38th St	197,000	
101-616301-53805-2377223	Street/Lot S/C - Gaming	Concrete Patching - RI Parkway	308,350	
101-616301-53805-2411223	Street/Lot S/C - Gaming	Brick Street	75,000	
101-616301-53805-2434223	Street/Lot S/C - Gaming	Asphalt Patching	95,000	
101-616301-53805-2759000	Street/Lot S/C	In-Hse Asphtl St Recycle Prgm	109,671	
101-616301-53805-2759223	Street/Lot S/C - Gaming	In-Place ACC Recycling	150,000	
101-616304-53805-2111223	Street/Lot S/C - Gaming	Sealcoat	27,000	
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	<u>1,728</u>	1,370,249
201-312801-53806-0000000	Infrastructure Maintenance	Downtown Maintenance	<u>25,000</u>	25,000
251-711401-53805-0000000	Street/Lot S/C	Snow Removal Contract	5,000	
251-711401-53806-6203223	Infrastructure Maintenance - Gam	Main Library Stone Restoration	200,000	
251-714402-53805-0000000	Street/Lot S/C	Snow Removal Contract	5,000	
251-714403-53805-0000000	Street/Lot S/C	Snow Removal Contract	<u>5,000</u>	215,000
301-616311-53806-2690000	Infrastructure Maintenance	9 St Resurfacing, 31 - 46 Av	1,200,000	
301-616311-53806-2705223	Infrastructure Maintenance - Gam	18th Ave Resurfacing	360,000	
301-616311-53806-2769000	Infrastructure Maintenance	11 St Intersection Improvements	2,000,000	
301-616315-53806-2142000	Infrastructure Maintenance	50/50 Sidewalk Repair/Replace Prgm	11,500	
301-616316-53806-2730000	Infrastructure Maintenance - Gam	20th Ave Resurface, 27 - 30 St	120,000	
301-616316-53806-2730223	Infrastructure Maintenance - Gam	20th Ave Resurface, 27 - 30 St	130,000	
301-616316-53806-2746000	Infrastructure Maintenance - Gam	Shadybrook Phase 2 - 29 St W 79-83 Av \	115,000	
301-616316-53806-2746000	Infrastructure Maintenance - Gam	Shadybrook Phase 2 - 10 St W 79-84 Av \	115,000	
301-616316-53806-2746000	Infrastructure Maintenance - Gam	Shadybrook Phase 2 - 80th Ave W	110,466	
301-616316-53806-2746223	Infrastructure Maintenance - Gam	Shadybrook Phase 2 - 80th Ave W	14,534	
301-616316-53808-2661000	>\$10,000 Street/Alley Maintenan	22nd 1/2 Ave., East of 29th St.	<u>200,000</u>	4,376,500
501-618352-53806-2767000	Infrastructure Maintenance	Pumping Station Tuckpointing	110,000	
501-619356-53806-0000000	Infrastructure Maintenance	Emergency Repairs	230,000	
501-619359-53806-2526000	Infrastructure Maintenance	Water Service Repair Program	<u>20,000</u>	360,000
506-619346-53806-1866000	Infrastructure Maintenance	Manhole Installation/Reconstruction	65,000	
506-619346-53806-2158000	Infrastructure Maintenance	Sewer Repairs	195,000	
506-619346-53806-2571000	Infrastructure Maintenance	Annual Sewer Lining Contract	250,000	
506-619346-53806-2579000	Infrastructure Maintenance	Sewer Cleaning/Televising Contract	60,000	
506-619359-53806-2564000	Infrastructure Maintenance	Sewer Lateral Repair	<u>80,000</u>	650,000
507-619348-53806-0000000	Infrastructure Maintenance	Emergency Contract Repairs	35,000	
507-619348-53806-2412000	Infrastructure Maintenance	Catchbasin Repair Program	66,500	
507-619348-53806-2650000	Infrastructure Maintenance	Outfall and Pipelining Program	<u>135,000</u>	236,500
555-813511-53806-0000223	Infrastructure Maintenance - Gam	Tuck Point Hauberg & Carriage House	16,000	
555-822601-53806-0000223	Infrastructure Maintenance - Gam	Replace Chalet Roof (Longview)	45,000	
555-822601-53809-0000223	Driveway/Sidewalk/Roadway - G	Install Sidewalk (Ridgewood ballfield)	6,000	
555-822601-53809-0000223	Driveway/Sidewalk/Roadway - G	Install Sidewalk (Shadybrook ballfield)	6,000	
555-854701-53806-5703000	Infrastructure Maintenance	Add Gringings to Cart Paths	<u>1,000</u>	74,000
				<u><u>7,307,249</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	37,100
201-312801-55109-0000000	Rebates	Voss Lofts	4,000
201-312801-55109-0000000	Rebates	Jackson Square	2,000
201-312801-55305-0000000	CED Building Improv	Desoto Arts Building	20,000
			113,100
203-312801-55105-0000000	Facade Improvement	Facade Improvement Program	75,000
203-312801-55109-0000000	Rebates	Single Family Housing Program	50,000
203-312801-55301-0000000	CED Land Purchase	Misc. Property Purchases	100,000
			225,000
204-312801-55109-0000000	Rebates	Casino Rock Island Rebate	1,640,000
			1,640,000
207-312801-55105-0000223	Facade Improvement - Gaming	Facade Improvement Program	150,000
207-312801-55109-0000223	Rebates - Gaming	Cotton Mill Rebate	23,500
207-312801-55109-0000223	Rebates - Gaming	Residential Property Tax Rebates	6,070
			179,570
242-313851-55204-6214510	EDPL Payout	EDPL Program	40,000
242-313851-55210-6216510	RDPL Payout	RDPL Program	56,730
242-313851-55220-6215510	TRL Payout	TRL Program	28,000
			124,730
506-619041-55109-0000000	Rebates	Backflow Prevention Program	100
			100
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	Referral Fee	1,000
			1,000
581-313851-55205-6218000	ESPL 3% Underwriting	ESPL Underwriting	1,500
581-313851-55206-6218000	ESPL 3% Payout	ESPL Program	19,000
581-313851-55211-6220000	RSPL 3% Underwriting	RSPL Underwriting	2,000
581-313851-55212-6220000	RSPL 3% Payout	RSPL Program	37,000
581-313851-55219-6219000	TRL Underwriting	TRL Underwriting	1,500
581-313851-55220-6219000	TRL Payout	TRL Program	19,000
			80,000
584-312801-55224-6221000	Business Loan	CIRLF Loans	500,000
			500,000
			<u>2,945,500</u>

Allocation of Gaming and General Fund Carryover Funds

Table 4

		Total Requests	Gaming Funds	General Fund Carryover	Total
City Marketing Program	Transfer - City Marketing Program	100,000.00	100,000.00	0.00	100,000.00
General Administration		100,000.00	100,000.00	0.00	100,000.00
Quad City Arts Sculpture program	Transfer - QC Arts Sculpture	7,000.00	7,000.00	0.00	7,000.00
RI Economic GROWTH contribution	Transfer - RI Econ GROWTH	40,000.00	40,000.00	0.00	40,000.00
Growth EAP Live/Work contribution	Transfer - Growth EAP Live/Work	10,000.00	10,000.00	0.00	10,000.00
Development Association of Rock Island (DARI)	Transfer - DARI	135,000.00	135,000.00	0.00	135,000.00
Rock Island Arsenal Lobbying	Transfer - RI Arsenal Lobbying	10,000.00	10,000.00	0.00	10,000.00
Metro Arts Summer program	Transfer - Metro Arts	10,000.00	10,000.00	0.00	10,000.00
River Action	Transfer - River Action	7,745.00	7,745.00	0.00	7,745.00
Chamber of Commerce dues	Transfer - Chamber of Commerce	20,000.00	20,000.00	0.00	20,000.00
Red, White, & Boom	Transfer - Red White Boom	10,000.00	10,000.00	0.00	10,000.00
Keep Rock Island Beautiful	Transfer - Keep RI Beautiful	18,500.00	18,500.00	0.00	18,500.00
QC First	Transfer - QC First	48,000.00	48,000.00	0.00	48,000.00
Labor Day Parade	Transfer - Labor Day Parade	10,700.00			
Catering Services - Gaming			850.00	0.00	850.00
Entertainment Services - Gaming			3,150.00	0.00	3,150.00
Promotional Publication - Gaming			570.00	0.00	570.00
Internal copy/printing - Gaming			300.00	0.00	300.00
Operating S/C - Gaming			710.00	0.00	710.00
Equipment Rental - Gaming			1,420.00	0.00	1,420.00
Automotive Rental - Gaming			2,850.00	0.00	2,850.00
Promotions - Gaming			850.00	0.00	850.00
District Events Management	Transfer - District Event Management	28,500.00	28,500.00	0.00	28,500.00
Bi-State Regional Commission	Transfer - Bi-State	22,000.00	22,000.00	0.00	22,000.00
CED Rebates	Transfer - CED Rebates	29,570.00			
Cotton Mill rebate			23,500.00	0.00	23,500.00
Residential Property Tax rebates			6,070.00	0.00	6,070.00
Social Service Organization (CAC - 50,000)	Transfer - Social Service Organization	50,000.00	50,000.00	0.00	50,000.00
Facade Improvement Program	Transfer - Facade Improvement Program	150,000.00	150,000.00	0.00	150,000.00
Substandard Structure Demolition	Transfer - Substandard Structure Demo	100,000.00	100,000.00	0.00	100,000.00
Ridgewood Sustainable Business Park Debt Service	Transfer - Rdgwd Bsness Debt Service Prin	99,482.00	65,000.00	0.00	65,000.00
	Transfer - Rdgwd Bsness Debt Service Int		34,482.00	0.00	34,482.00
Zoning & Sign Ordinance	Transfer - Zoning & Sign Ordinance	75,000.00	75,000.00	0.00	75,000.00
Walmart Development loan interest	Transfer - Walmart Loan Interest	650,000.00	650,000.00	0.00	650,000.00
Jumer Crossing Development debt services	Transfer - Jumer Cross Debt Service Prin	114,670.00	90,000.00	0.00	90,000.00
	Transfer - Jumer Cross Debt Service Int		24,670.00	0.00	24,670.00
Community & Economic Development		1,646,167.00	1,646,167.00	0.00	1,646,167.00
General Fund Deficit	Transfer - General Fund Deficit	1,759,000.00	0.00	1,759,000.00	1,759,000.00
Finance		1,759,000.00	0.00	1,759,000.00	1,759,000.00
New Windows & Secured Entryway Doors , CFS	Transfer - CFS Windows & Doors	60,000.00	60,000.00	0.00	60,000.00
Fire		60,000.00	60,000.00	0.00	60,000.00
Computer Network Equipment Replacement	Transfer - Computer Network Equip Replace	150,000.00	150,000.00	0.00	150,000.00
Replace CLASS Software	Transfer - CLASS Software	75,000.00	75,000.00	0.00	75,000.00
Info Technology		225,000.00	225,000.00	0.00	225,000.00
Main Library Stone Restoration	Transfer - Library Stone Restoration	200,000.00	200,000.00	0.00	200,000.00
Library		200,000.00	200,000.00	0.00	200,000.00
Whitewater Junction Debt Service	Transfer - WWJ Debt Service Principal	105,000.00	105,000.00	0.00	105,000.00
Replace Chalet Roof (Longview)	Transfer - Chalet Roof	45,000.00	45,000.00	0.00	45,000.00
Fire House Demolition (Douglas)	Transfer - Fire House Demolition	20,000.00	20,000.00	0.00	20,000.00

Allocation of Gaming and General Fund Carryover Funds

Table 4

		Total Requests	Gaming Funds	General Fund Carryover	Total
Tuck Point Hauberg & Carriage House	Transfer - Tuck Point Hauberg	16,000.00	16,000.00	0.00	16,000.00
Install Sidewalk (Ridgewood ballfield)	Transfer - Ridgewood Sidewalk	6,000.00	6,000.00	0.00	6,000.00
Install Sidewalk (Shadybrook ballfield)	Transfer - Shadybrook Sidewalk	6,000.00	6,000.00	0.00	6,000.00
Park		198,000.00	198,000.00	0.00	198,000.00
Police Facility Construction debt services 2013	Transfer - PD Facility Debt Service Prin	674,819.00	335,000.00	0.00	335,000.00
	Transfer - PD Facility Debt Service Int		339,819.00	0.00	339,819.00
Police Facility Construction debt services 2014	Transfer - PD Facility Debt Service Prin	591,956.00	300,000.00	0.00	300,000.00
	Transfer - PD Facility Debt Service Int		291,956.00	0.00	291,956.00
800mhz radio system debt service	Transfer - 800mhz radio debt service	172,500.00	172,500.00	0.00	172,500.00
Police		1,439,275.00	1,439,275.00	0.00	1,439,275.00
Contract Street Maintenance (1,225,000)		1,225,000.00			0.00
mudjacking	Transfer - mudjacking		2,000.00	0.00	2,000.00
joint sealing	Transfer - joint sealing		1,600.00	0.00	1,600.00
concrete patching	Transfer - concrete patching		12,000.00	0.00	12,000.00
brick streets	Transfer - brick streets		2,250.00	0.00	2,250.00
contract employees - streets	Transfer - contract employees streets		49,100.00	0.00	49,100.00
mudjacking	Transfer - mudjacking		25,000.00	0.00	25,000.00
joint sealing	Transfer - joint sealing		75,000.00	0.00	75,000.00
concrete patching - 38th St	Transfer - concrete patching		197,000.00	0.00	197,000.00
concrete patching - RI Parkway	Transfer - concrete patching		308,350.00	0.00	308,350.00
brick streets	Transfer - brick streets		75,000.00	0.00	75,000.00
asphalt patching	Transfer - asphalt patching		95,000.00	0.00	95,000.00
asphalt patching	Transfer - asphalt patching		4,500.00	0.00	4,500.00
sealcoat	Transfer - sealcoat		1,000.00	0.00	1,000.00
sealcoat	Transfer - sealcoat		27,000.00	0.00	27,000.00
long line painting	Transfer - long line painting		71,500.00	0.00	71,500.00
tree removal / trimming	Transfer - tree removal / trimming		62,600.00	0.00	62,600.00
ditch cleaning	Transfer - ditch cleaning		3,000.00	0.00	3,000.00
2015 Mowing Contract	Transfer - mowing contract		28,100.00	0.00	28,100.00
tree removal / levee	Transfer - tree removal / levee		5,000.00	0.00	5,000.00
ditch cleaning	Transfer - ditch cleaning		15,000.00	0.00	15,000.00
In-Place ACC Recycling	Transfer - In-Place ACC Recycling		150,000.00	0.00	150,000.00
In-Place ACC Recycling	Transfer - In-Place ACC Recycling		15,000.00	0.00	15,000.00
Special Assessment Program debt service	Transfer - Special Assess Debt Service	550,000.00	550,000.00	0.00	550,000.00
50/50 Sidewalk, Curb, & Tree Replacement Program	Transfer - 50/50 Program	50,000.00	50,000.00	0.00	50,000.00
FY16 Local Street Improvements					
Shadybrook Phase 2 - 29th St W 79-83 Ave W		115,000.00	0.00	115,000.00	115,000.00
Shadybrook Phase 2 - 10th St W 79-84 Ave W		115,000.00	0.00	115,000.00	115,000.00
Shadybrook Phase 2 - 80th Ave W 9 - 10 St W		125,000.00	0.00	110,466.00	110,466.00
Shadybrook Phase 2 - 80th Ave W 9 - 10 St W	Transfer - Shadybrook Phase 2		14,534.00	0.00	14,534.00
Shadybrook Phase 2 - Engineering		30,000.00	0.00	30,000.00	30,000.00
20th Ave Resurfacing, 27 - 30 St	Transfer - 20th Ave Resurfacing	280,000.00	130,000.00	0.00	130,000.00
20th Ave Resurfacing, 27 - 30 St	Transfer - 20th Ave Resurfacing		0.00	120,000.00	120,000.00
20th Ave Resurfacing - 27 - 30 St Engineering			30,000.00	0.00	30,000.00
38th St Resurfacing, 7 - 18 Ave	Transfer - 38th St Resurfacing	175,000.00	175,000.00	0.00	175,000.00
18th Ave Resurfacing, 17th St - Moline	Transfer - 18th Ave Resurfacing	500,000.00	360,000.00	0.00	360,000.00
18th Ave Resurfacing - 17th St - Moline Engineering			140,000.00	0.00	140,000.00
Public Works		3,165,000.00	2,674,534.00	490,466.00	3,165,000.00
Total Allocated		8,792,442.00	6,542,976.00	2,249,466.00	8,792,442.00

General Fund Five Year Projection

Table 5

Account Title	CY 2014 Budget Revised	CY 2015 Budget Proposed	CY2016 Budget Projected	CY2017 Budget Projected	CY2018 Budget Projected	CY2019 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	6,898,498	6,737,803	7,105,453	7,318,617	7,538,175	7,764,320
Local Taxes	5,699,095	7,551,529	5,813,077	5,929,338	6,047,925	6,168,884
State Taxes	7,303,100	10,015,300	7,449,162	7,598,145	7,750,108	7,905,110
Penalties/Collection Fee	15,100	18,400	15,402	15,710	16,024	16,345
Business license & permits	273,449	406,700	278,918	284,496	290,186	295,990
Non-business license & permits	469,395	656,500	478,783	488,359	498,126	508,088
Federal Grants	85,043	4,000	85,893	86,752	87,620	88,496
State Grants	22,807	5,573	23,035	23,265	23,498	23,733
Local Grants	14,632	29,264	14,778	14,926	15,075	15,226
Charges for services	3,998,700	5,595,971	4,078,674	4,160,247	4,243,452	4,328,321
Rents & Royalties	37,586	51,486	38,338	39,104	39,887	40,684
Transfers for Charges	1,589,864	2,354,610	1,621,661	1,654,095	1,687,176	1,720,920
Investments & Loans	18,699	17,846	19,073	19,454	19,844	20,240
Contributions & Donations	115,609	8,496	117,921	120,280	122,685	125,139
Reimbursements	100	160	102	104	106	108
Proceeds of Fixed Asset	4,250	4,000	4,335	4,422	4,510	4,600
Bond Proceeds & Rebates	6,150	6,600	6,335	6,461	6,590	6,722
Operating Transfers	3,397,318	4,554,700	3,499,238	3,604,215	3,712,341	3,823,711
Other	16,530	143,400	16,861	17,198	17,542	17,893
	29,965,925	38,162,338	30,667,038	31,385,189	32,120,872	32,874,532
Expenditure						
Personnel	19,589,252	25,627,379	20,568,715	21,597,150	22,677,008	23,810,858
Supplies	946,253	1,344,936	974,641	1,003,880	1,033,996	1,065,016
Services	7,349,783	8,491,944	7,570,276	7,797,385	8,031,306	8,272,246
Other	165,539	334,785	170,505	175,620	180,889	186,316
Programs	50,615	50,000	51,121	51,632	52,149	52,670
Capital	417,042	75,000	421,212	425,425	429,679	433,976
Transfers	449,901	395,900	472,396	496,016	520,817	546,857
Contingency/Bad Debt	1,374,578	2,028,604	1,388,324	1,402,207	1,416,229	1,430,391
	30,342,963	38,348,548	31,617,190	32,949,315	34,342,073	35,798,330
Net change in fund balances	(377,038)	(186,210)	(950,152)	(1,564,126)	(2,221,201)	(2,923,798)



ROCK ISLAND
ILLINOIS

Revenue Comparisons

Account Title	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual
Property Taxes	16,350,726	16,679,490	15,990,613
Local Taxes	7,572,391	7,789,258	7,568,303
State Taxes	16,018,725	16,261,939	16,532,135
Penalties/Collection Fees	24,253	20,995	232,443
Business License & Permits	383,622	426,047	446,866
Non-Business License & Permits	522,504	702,599	728,578
Federal Grants	2,596,614	2,498,291	3,398,102
State Grants	1,143,204	301,501	1,000,883
Local Grants	163,224	211,487	254,005
Charges for Services	24,077,949	23,711,513	23,422,073
Program Fees	397,384	391,102	397,792
Concessions	474,657	516,683	397,455
Rents & Royalties	859,409	955,590	1,220,683
Employer Contributions	8,590,757	8,750,159	8,915,278
Employee Contributions	2,049,263	2,177,949	2,176,586
Retiree Contributions	945,097	842,424	914,900
Engineering Services	839,203	800,732	739,545
Equipment Maintenance	3,125,433	3,335,138	3,331,607
Central Stores	52,058	63,301	7,320
Electricity	167,494	197,267	394,530
Transfers for Charges	2,140,929	2,275,326	2,335,681
Investments and Loans	3,935,024	4,831,704	5,672,371
Contributions & Donations	796,066	305,996	276,624
Sale of Fixed Assets	41,784	11,738	54,701
Bond Proceeds	3,398,507	5,758,503	20,178,033
Operating Transfers	15,081,151	10,970,555	14,010,462
Other	294,265	247,427	277,065
Total before eliminations	112,041,693	111,034,714	130,874,634
Employer Contributions	8,590,757	8,750,159	8,915,278
Transfers	15,081,151	10,970,555	14,010,462
Equipment Maintenance	3,037,441	3,241,729	3,206,760
Hydroelectric	167,494	197,267	394,530
Engineering	839,203	800,732	739,545
Total after eliminations	84,325,647	87,074,272	103,608,059

Table 6

CY 2014 Proposed Budget	CY 2014 Revised Budget	CY 2015 Proposed Budget	Difference CY 2015 Budget vs CY 2014 Budget	Percent Change
15,807,718	15,638,769	15,232,249	(575,469)	-4%
5,699,095	5,699,095	7,551,529	1,852,434	33%
12,468,081	12,468,081	16,307,300	3,839,219	31%
176,967	176,967	242,175	65,208	37%
277,924	277,924	409,725	131,801	47%
495,100	470,100	657,325	162,225	33%
5,662,133	5,662,133	1,425,289	(4,236,844)	-75%
983,855	983,855	66,620	(917,235)	-93%
181,732	190,140	210,146	28,414	16%
18,516,044	18,516,044	25,316,649	6,800,605	37%
307,484	308,084	404,315	96,831	31%
463,715	463,715	473,577	9,862	2%
938,600	938,600	924,739	(13,861)	-1%
8,006,474	8,006,474	10,186,274	2,179,800	27%
1,532,925	1,532,925	2,224,568	691,643	45%
311,946	311,946	431,035	119,089	38%
1,100,000	1,100,000	1,352,000	252,000	23%
3,053,797	3,053,797	4,081,434	1,027,637	34%
0	0	0	0	-----
167,320	167,320	208,000	40,680	24%
1,813,477	1,813,477	2,684,874	871,397	48%
1,506,732	1,506,732	183,831	(1,322,901)	-88%
307,283	327,665	143,021	(164,262)	-53%
4,505,280	5,280	4,587,928	82,648	2%
42,042,645	45,342,645	17,954,793	(24,087,852)	-57%
15,597,662	11,158,502	11,223,054	(4,374,608)	-28%
143,728	145,348	283,210	139,482	97%
142,067,717	136,265,618	124,765,660	(17,302,057)	-12%
8,006,474	8,006,474	10,186,274	2,179,800	27%
15,597,662	11,158,502	11,223,054	(4,374,608)	-28%
2,981,422	2,981,422	3,956,634	975,212	33%
167,320	167,320	208,000	40,680	24%
1,100,000	1,100,000	1,352,000	252,000	23%
114,214,839	112,851,900	97,839,698	(16,375,141)	-14%

Expenditure Comparison by Object

Account Title	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual
Personnel	41,486,315	40,930,820	42,706,154
Supplies	4,525,976	4,683,912	4,464,066
Services	20,635,787	22,292,532	24,131,411
Other	2,226,439	2,711,295	5,252,162
Programs	4,988,656	7,831,630	11,046,857
Capital	16,939,989	25,041,712	27,706,807
Debt Service	5,124,680	5,813,366	5,754,844
Transfers	17,629,785	13,395,219	16,346,145
Contingency	6,112,634	5,108,103	5,990,306
Total before eliminations	119,670,261	127,808,589	143,398,752
Employer Contributions	8,590,757	8,750,159	8,915,278
Transfers	15,081,151	10,970,555	14,010,462
Equipment Maintenance	3,037,441	3,241,729	3,206,760
Hydroelectric	167,494	197,267	394,530
Engineering	839,203	800,732	739,545
Total after eliminations	91,954,215	103,848,147	116,132,177

Table 7

CY 2014 Proposed Budget	CY 2014 Revised Budget	CY 2015 Proposed Budget	Difference CY 2014 Budget vs CY 2015 Budget	Percent Change
43,780,246	34,978,250	46,822,427	3,042,181	7%
5,146,112	4,584,922	5,129,924	(16,188)	0%
26,528,791	24,311,779	27,148,868	620,077	2%
6,321,966	3,115,422	2,545,577	(3,776,389)	-60%
12,336,875	6,828,186	2,945,500	(9,391,375)	-76%
40,099,004	39,846,867	13,994,736	(26,104,268)	-65%
7,454,891	22,297,670	9,202,071	1,747,180	23%
14,673,173	12,928,913	13,907,928	(765,245)	-5%
4,902,095	4,602,980	9,524,161	4,622,066	94%
161,243,153	153,494,989	131,221,192	(30,021,961)	-19%
8,006,474	8,006,474	10,186,274	2,179,800	27%
15,597,662	11,158,502	11,223,054	(4,374,608)	-28%
2,981,422	2,981,422	3,956,634	975,212	33%
167,320	167,320	208,000	40,680	24%
1,100,000	1,100,000	1,352,000	252,000	23%
133,390,275	130,081,271	104,295,230	(29,095,045)	-22%

Expenditures by Department

Department	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Actual
Mayor & Council	158,437	151,852	136,052
General Administration	673,134	591,755	540,702
Human Resources	6,413,059	6,710,509	7,993,439
Finance	2,079,436	2,856,602	4,241,752
Information Technology	1,491,329	1,947,715	2,009,048
Community Development	13,211,349	16,226,300	25,589,747
M L King Community Center	1,215,402	1,400,270	1,032,412
Police	12,190,769	11,944,601	13,923,499
Fire	9,291,205	9,485,111	9,415,602
Public Works	54,342,446	59,654,975	60,227,686
Library	2,498,202	2,362,970	2,522,484
Park	7,798,656	7,892,326	7,992,855
Fire pension	3,906,892	3,316,989	3,828,488
Police pension	4,399,945	3,266,614	3,944,986
Total before eliminations	<u>119,670,261</u>	<u>127,808,589</u>	<u>143,398,752</u>
Employer Contributions	8,590,757	8,750,159	8,915,278
Transfers	15,081,151	10,970,555	14,010,462
Equipment Maintenance	3,037,441	3,241,729	3,206,760
Hydroelectric	167,494	197,267	394,530
Engineering	839,203	800,732	739,545
	<u>91,954,215</u>	<u>103,848,147</u>	<u>116,132,177</u>

Table 8

CY 2014 Proposed Budget	CY 2014 Revised Budget	CY 2015 Proposed Budget	Difference CY 2015 Budget vs CY 2014 Budget	Percent Change
191,930	132,794	161,278	(30,652)	-16%
717,464	558,265	709,274	(8,190)	-1%
7,935,900	6,069,312	7,515,065	(420,835)	-5%
2,480,469	2,169,025	3,795,836	1,315,367	53%
2,197,173	1,662,648	1,661,718	(535,455)	-24%
32,069,473	37,211,214	15,841,210	(16,228,263)	-51%
1,125,180	912,789	971,075	(154,105)	-14%
16,566,592	24,178,943	21,866,788	5,300,196	32%
10,001,824	8,341,265	10,635,961	634,137	6%
69,188,703	56,742,314	49,091,026	(20,097,677)	-29%
2,620,897	2,670,808	3,203,645	582,748	22%
8,921,194	7,219,015	7,700,885	(1,220,309)	-14%
3,640,400	2,760,723	3,971,817	331,417	9%
3,585,954	2,865,874	4,095,614	509,660	14%
161,243,153	153,494,989	131,221,192	(30,021,961)	-19%
8,006,474	8,006,474	10,186,274	2,179,800	27%
15,597,662	11,158,502	11,223,054	(4,374,608)	-28%
2,981,422	2,981,422	3,956,634	975,212	33%
167,320	167,320	208,000	40,680	24%
1,100,000	1,100,000	1,352,000	252,000	23%
133,390,275	130,081,271	104,295,230	(29,095,045)	-22%

Cash Flow Projection

	Cash Balance At 03/31/14	CY 2014 Revised Revenue	CY 2014 Revised Expense
101: GENERAL FUND	9,334,589	29,909,641	30,286,679
201: TIF #1 DOWNTOWN	(407,931)	1,982,540	2,989,202
202: TIF #2 SOUTH 11TH STREET	(61,892)	202,000	15,000
203: TIF #3 NORTH 11TH STREET	271,985	381,928	670,038
204: TIF #4 JUMER'S CASINO R I	(12,735)	2,180,230	2,233,163
205: TIF #5 COLUMBIA PARK	92,988	47,284	94,669
206: TIF #6 NE I-280/PARKWAY	-	-	-
207: COMMUNITY/ECONOMIC DEVELOPMENT	(157,713)	4,353,969	5,438,744
208: TIF #7 THE LOCKS	-	-	-
209: TIF #8 WATCHTOWER	-	-	-
211: M L KING CENTER	82,020	178,716	179,095
212: MLK FACILITY IMPROVEMENT	(506,364)	-	-
221: MOTOR FUEL TAX	678,126	834,826	985,629
222: FOREIGN FIRE INSURANCE	125,276	100,794	167,346
223: RIVERBOAT GAMING	7,419,141	4,239,302	7,277,721
224: STATE DRUG PREVENTION	462,627	61,988	245,577
225: DUI FINE LAW	211,123	26,434	16,475
226: COURT SUPERVISION	(19,990)	4,451	-
227: CRIME LABORATORY	242	1,100	-
241: US DEPT OF JUSTICE GRANT	11,434	24	-
242: COMM DEV BLOCK GRANT	(10,196)	1,177,486	1,177,366
243: FEDERAL DRUG PREVENTION	85,309	4,016	13,500
244: NEIGHBORHOOD STABILIZATION	(12,460)	-	-
245: SCHWIEBERT PARK BOAT DOCK	(292,805)	1,503,331	151,279
246: RIDGEWOOD ROAD BUSINESS PARK	1,212,542	1,498,619	2,878,980
251: PUBLIC LIBRARY	1,213,238	2,361,999	2,153,008
271: HONOR GUARD CONTRIBUTIONS	-	-	-
272: DARE	40,161	59	4,685
273: POLICE CONTRIBUTIONS	31,806	4,697	15,109
274: ELDERLY SERVICE CONTRIBUTIONS	15,619	35	100
275: RI AUXILIARY POLICE	-	-	-
276: RI LABOR DAY PARADE	(1,907)	18,250	18,220
277: ESO CHRISTMAS TOUR	-	-	-
278: ADOPT - A - SCHOOL	987	1,256	1,695
279: FIRE DONATIONS	840	2	-
282: LEAD GRANT	-	-	-
TOTAL SPECIAL REVENUE FUNDS	10,471,472	21,165,336	26,726,601
301: CAPITAL IMPROVEMENTS	8,969,078	13,626,824	20,807,159
405: DEBT SERVICE	1,043,552	18,129,392	18,157,814
501: WATER OPERATIONS/MAINTENANCE	842,853	4,645,833	6,077,074

Table 9

Add Back Depreciation	Estimated Cash Balance At 12/31/14	CY 2015 Proposed Revenue	CY 2015 Proposed Expense	Add Back Depreciation	Projected Cash Balance At 12/31/15
	8,957,551	38,093,241	38,093,241		8,957,551
	(1,414,593)	1,932,540	2,038,067		(1,520,120)
	125,108	375	-		125,483
	(16,125)	283,681	647,539		(379,983)
	(65,668)	2,180,231	2,205,974		(91,411)
	45,603	30,982	7,036		69,549
	-	-	-		-
	(1,242,488)	5,238,088	5,221,315		(1,225,715)
	-	40,075	15,000		25,075
	-	-	10,000		(10,000)
	81,641	185,804	236,226		31,219
	(506,364)	-	-		(506,364)
	527,323	1,126,582	1,125,000		528,905
	58,724	52,000	78,670		32,054
	4,380,722	5,137,079	6,542,976		2,974,825
	279,038	125,391	273,381		131,048
	221,082	35,236	177,510		78,808
	(15,539)	13,000	-		(2,539)
	1,342	806	-		2,148
	11,458	21,166	21,132		11,492
	(10,076)	902,000	1,234,640		(342,716)
	75,825	7,696	18,000		65,521
	(12,460)	-	-		(12,460)
	1,059,247	3,178	-		1,062,425
	(167,819)	-	-		(167,819)
	1,422,229	2,623,339	3,003,645		1,041,923
	-	-	-		-
	35,535	-	37,555		(2,020)
	21,394	4,604	24,540		1,458
	15,554	46	300		15,300
	-	-	-		-
	(1,877)	14,000	14,000		(1,877)
	-	-	-		-
	548	1,402	1,402		548
	842	3	-		845
	-	-	-		-
-	4,910,207	19,959,304	22,933,908	-	1,935,603
	1,788,743	8,876,286	12,392,466		(1,727,437)
	1,015,130	4,317,921	4,147,525		1,185,526
468,831	(119,557)	8,917,751	9,171,382	647,753	274,565

Cash Flow Projection

	Cash Balance At 03/31/14	CY 2014 Revised Revenue	CY 2014 Revised Expense
502: WATER CAPITAL 2010A BAB'S	52,572	-	-
506: WASTEWATER OPER & MAINTENANCE	6,284,464	24,332,130	25,703,595
507: STORMWATER UTILITY	743,842	1,247,609	1,299,653
508: WASTEWATER CAPITAL 2010A BAB'S	-	-	-
541: SUNSET MARINA	(32,709)	763,916	874,704
555: PARK & RECREATION	884,222	5,324,436	5,996,034
581: CDBG LOAN PROGRAMS	256,245	80,733	80,000
582: STATE AFFORDABLE HOUSING	-	-	-
583: COMM/ECON DEV LOANS	85,563	-	25,000
584: CIRLF LOAN FUND	621,659	451,248	450,000
585: MPF ENDOWMENT LOANS	6,183	17	-
586: USEPA BROWNFIELDS LOANS	(0)	276,000	276,000
TOTAL ENTERPRISE FUNDS	9,744,893	37,121,922	40,782,060
601: FLEET SERVICES	1,156,139	3,136,025	3,364,503
602: FLEET AMORTIZATION	-	-	-
606: ENGINEERING	(660,376)	1,362,895	1,256,586
609: HYDROELECTRIC PLANT	-	167,320	287,010
621: SELF-INSURANCE	500,506	1,046,935	975,473
626: EMPLOYEE HEALTH PLAN	3,759,215	3,811,620	4,549,073
TOTAL INTERNAL SERVICE FUNDS	4,755,483	9,524,795	10,432,645
701: FIRE PENSION	(817,113)	2,855,423	2,760,723
706: POLICE PENSION	(807,783)	3,252,411	2,865,874
711: CAFETERIA PLAN	5,768	61,571	61,200
TOTAL TRUST FUNDS	(1,619,127)	6,169,405	5,687,797
901: MLK ACTIVITY	178,981	309,185	350,689
906: DEPT OF HUMAN SERVICES	(72,568)	309,118	263,545
907: MLK CAPTIAL CONTRIBUTIONS	-	-	-
TOTAL COMPONENT UNIT FUNDS	106,413	618,303	614,234
TOTAL ALL FUNDS	42,806,354	136,265,618	153,494,989

Table 9

Add Back Depreciation	Estimated Cash Balance At 12/31/14	CY 2015 Proposed Revenue	CY 2015 Proposed Expense	Add Back Depreciation	Projected Cash Balance At 12/31/15
	52,572	158	-		52,730
424,910	5,337,909	16,464,773	12,930,519	568,351	9,440,514
100,498	792,296	1,631,264	1,633,628	133,898	923,830
	-	-	-		-
43,199	(100,298)	767,541	766,778	46,931	(52,604)
493,666	706,290	5,882,785	6,463,537	494,237	619,775
	256,978	10,508	97,505		169,981
	-	-	-		-
	60,563	758	-		61,321
	622,907	50,474	514,800		158,581
	6,200	19	-		6,219
	(0)	-	-		(0)
1,531,104	7,615,859	33,726,031	31,578,149	1,891,170	11,654,911
394,270	1,321,931	4,255,417	4,720,357	568,873	1,425,864
	-	-	-		-
	(554,067)	1,558,789	1,446,041		(441,319)
44,150	(75,540)	208,000	318,258	58,866	(126,932)
	571,968	1,507,505	1,347,393		732,080
	3,021,762	5,248,367	5,494,539		2,775,590
438,420	4,286,053	12,778,078	13,326,588	627,739	4,365,282
	(722,413)	3,067,190	3,971,817		(1,627,040)
	(421,246)	3,240,711	4,095,614		(1,276,149)
	6,139	68,460	68,000		6,599
-	(1,137,519)	6,376,361	8,135,431	-	(2,896,589)
	137,477	312,897	276,755		173,619
	(26,995)	325,541	337,129		(38,583)
	-	-	-		-
-	110,482	638,438	613,884	-	135,036
1,969,524	27,546,507	124,765,660	131,221,192	2,518,909	23,609,884

Net Income Projection

	Total Fund Balance or Net Assets At 03/31/14	Revised Revenue CY 2014	Revised Expense CY 2014	Revised Bond Proceeds CY 2014	Revised Loan Repayments CY 2014	Revised Loan Payments CY 2014	Revised Capital Improvements CY 2014	Revised Debt Principal CY 2014
101: GENERAL FUND	11,145,922	29,909,641	30,286,679					
201: TIF #1 DOWNTOWN	1,532,641	1,982,540	2,989,202					
202: TIF #2 SOUTH 11TH STREET	1,075,652	202,000	15,000					
203: TIF #3 NORTH 11TH STREET	260,363	381,928	670,038					
204: TIF #4 JUMER'S CASINO R I	2,431	2,180,230	2,233,163					
205: TIF #5 COLUMBIA PARK	79,189	47,284	94,669					
206: TIF #6 NE I280/PARKWAY	-	-	-					
207: COMMUNITY/ECONOMIC DEVELOPMENT	(3,344,350)	4,353,969	5,438,744					
208: TIF #7 20TH SV/1ST AVE	-	-	-					
209: TIF #8 WATCHTOWER	(175)	-	-					
211: M L KING CENTER	118,646	178,716	179,095					
212: MLK FACILITY IMPROVEMENT	(513,053)	-	-					
221: MOTOR FUEL TAX	371,440	834,826	985,629					
222: FOREIGN FIRE INSURANCE	128,267	100,794	167,346					
223: RIVERBOAT GAMING	7,883,150	4,239,302	7,277,721					
224: STATE DRUG PREVENTION	323,491	61,988	245,577					
225: DUI FINE LAW	173,364	26,434	16,475					
226: COURT SUPERVISION	16,719	4,451	-					
227: CRIME LABORATORY	(10,613)	1,100	-					
241: US DEPT OF JUSTICE GRANT	10,635	24	-					
242: COMM DEV BLOCK GRANT	46,649	1,177,486	1,177,366					
243: FEDERAL DRUG PREVENTION	93,180	4,016	13,500					
244: NEIGHBORHOOD STABILIZATION	(12,775)	-	-					
245: SCHWIEBERT PARK BOAT DOCK	177,068	1,503,331	151,279					
246: RIDGEWOOD ROAD BUSINESS PARK	1,362,687	1,498,619	2,878,980					
251: PUBLIC LIBRARY	1,149,250	2,361,999	2,153,008					
271: HONOR GUARD CONTRIBUTIONS	-	-	-					
272: DARE	40,470	59	4,685					
273: POLICE CONTRIBUTIONS	17,343	4,697	15,109					
274: ELDERLY SERVICE CONTRIBUTIONS	15,614	35	100					
275: RI AUXILIARY POLICE	-	-	-					
276: RI LABOR DAY PARADE	(1,195)	18,250	18,220					
277: ESO CHRISTMAS TOUR	-	-	-					
278: ADOPT - A - SCHOOL	1,437	1,256	1,695					
279: FIRE DONATIONS	777	2	-					
282: LEAD GRANT	-	-	-					
TOTAL SPECIAL REVENUE FUNDS	10,998,302	21,165,336	26,726,601	-	-	-	-	-
301: CAPITAL IMPROVEMENTS	2,428,756	13,626,824	20,807,159					
405: DEBT SERVICE	1,117,636	18,129,392	18,157,814					
501: WATER OPERATIONS/MAINTENANCE	8,134,208	4,645,833	6,077,074				831,518	529,550
502: WATER CAPITAL 2010A BAB'S	514,807	-	-					
506: WASTEWATER OPER & MAINTENANCE	19,885,759	24,332,130	25,703,595				19,307,126	1,898,689
507: STORMWATER UTILITY	2,897,683	1,247,609	1,299,653				10,214	
508: WASTEWATER CAPITAL 2010A BAB'S	-	-	-					
541: SUNSET MARINA	62,113	763,916	874,704				12,880	35,000
555: PARK & RECREATION	12,700,211	5,324,436	5,996,034				166,588	255,000
581: CDBG LOAN PROGRAMS	1,042,146	80,733	80,000		65,000			
582: STATE AFFORDABLE HOUSING	-	-	-					
583: COMM/ECON DEV LOANS	178,174	-	25,000			25,000		
584: CIRLF LOAN FUND	1,341,178	451,248	450,000		370,000	443,350		
585: MPF ENDOWMENT LOANS	24,744	17	-					
586: USEPA BROWNFIELDS LOANS	(0)	276,000	276,000			276,000		
TOTAL ENTERPRISE FUNDS	46,781,022	37,121,922	40,782,060	-	435,000	744,350	20,328,326	2,718,239
601: FLEET SERVICES	4,162,601	3,136,025	3,364,503				789,668	
602: FLEET AMORTIZATION	1,480,423	-	-					
606: ENGINEERING	(559,692)	1,362,895	1,256,586				125,000	
609: HYDROELECTRIC PLANT	(4,906)	167,320	287,010					118,460
621: SELF-INSURANCE	388,722	1,046,935	975,473					
626: EMPLOYEE HEALTH PLAN	3,018,008	3,811,620	4,549,073					
TOTAL INTERNAL SERVICE FUNDS	8,485,157	9,524,795	10,432,645	-	-	-	914,668	118,460
701: FIRE PENSION	783,700	2,855,423	2,760,723					
706: POLICE PENSION	2,126,832	3,252,411	2,865,874					
711: CAFETERIA PLAN	5,682	61,571	61,200					
TOTAL TRUST FUNDS	2,916,214	6,169,405	5,687,797	-	-	-	-	-
901: MLK ACTIVITY	107,443	309,185	350,689					
906: DEPT OF HUMAN SERVICES	(2,248)	309,118	263,545					
907: MLK CAPTIAL CONTRIBUTIONS	-	-	-					
TOTAL COMPONENT UNIT FUNDS	105,195	618,303	614,234	-	-	-	-	-
TOTAL ALL FUNDS	83,978,203	136,265,618	153,494,989	-	435,000	744,350	21,242,994	2,836,699

Table 10

Unrestricted Fund Balance or Net Assets At 12/31/14	Proposed Revenue CY 2015	Proposed Expense CY 2015	Proposed Bond Proceeds CY 2015	Proposed Loan Repayments CY 2015	Proposed Loan Payments CY 2015	Proposed Capital Improvements CY 2015	Proposed Debt Principal CY 2015	Unrestricted Fund Balance or Net Assets At 12/31/15	Net Income (Loss)	Percentage Change CY 2014 vs CY2015
10,768,884	38,093,241	38,093,241						10,768,884	-	0%
525,979	1,932,540	2,038,067						420,452	(105,527)	-20%
1,262,652	375	-						1,263,027	375	0%
(27,747)	283,681	647,539						(391,605)	(363,858)	1311%
(50,502)	2,180,231	2,205,974						(76,245)	(25,743)	51%
31,804	30,982	7,036						55,750	23,946	75%
-	-	-						-	-	0%
(4,429,125)	5,238,088	5,221,315						(4,412,352)	16,773	0%
-	40,075	15,000						25,075	25,075	NEW
(175)	-	10,000						(10,175)	(10,000)	5714%
118,267	185,804	236,226						67,845	(50,422)	-43%
(513,053)	-	-						(513,053)	-	0%
220,637	1,126,582	1,125,000						222,219	1,582	1%
61,715	52,000	78,670						35,045	(26,670)	-43%
4,844,731	5,137,079	6,542,976						3,438,834	(1,405,897)	-29%
139,902	125,391	273,381						(8,088)	(147,990)	-106%
183,323	35,236	177,510						41,049	(142,274)	-78%
21,170	13,000	-						34,170	13,000	61%
(9,513)	806	-						(8,707)	806	-8%
10,659	21,166	21,132						10,693	34	0%
46,769	902,000	1,234,640						(285,871)	(332,640)	-711%
83,696	7,696	18,000						73,392	(10,304)	-12%
(12,775)	-	-						(12,775)	-	0%
1,529,120	3,178	-						1,532,298	3,178	0%
(17,674)	-	-						(17,674)	-	0%
1,358,241	2,623,339	3,003,645						977,935	(380,306)	-28%
-	-	-						-	-	0%
35,844	-	37,555						(1,711)	(37,555)	-105%
6,931	4,604	24,540						(13,005)	(19,936)	-288%
15,549	46	300						15,295	(254)	-2%
-	-	-						-	-	0%
(1,165)	14,000	14,000						(1,165)	-	0%
-	-	-						-	-	0%
998	1,402	1,402						998	-	0%
779	3	-						782	3	0%
-	-	-						-	-	0%
5,437,037	19,959,304	22,933,908	-	-	-	-	-	2,462,433	(2,974,604)	-55%
(4,751,579)	8,876,286	12,392,466						(8,267,759)	(3,516,180)	74%
1,089,214	4,317,921	4,147,525						1,259,610	170,396	16%
8,064,035	8,917,751	9,171,382	1,900,000			2,290,000	551,042	8,751,446	687,411	9%
514,807	158	-						514,965	158	0%
39,720,109	16,464,773	12,930,519				4,666,000	2,632,548	50,552,911	10,832,802	27%
2,855,853	1,631,264	1,633,628				2,000		2,855,489	(364)	0%
-	-	-						-	-	0%
(795)	767,541	766,778						39,968	40,763	-5126%
12,450,201	5,882,785	6,463,537				38,000	260,000	12,167,449	(282,752)	-2%
977,879	10,508	97,505						890,882	(86,997)	-9%
-	-	-						-	-	0%
178,174	758	-						178,932	758	0%
1,415,776	50,474	514,800			500,000			1,451,450	35,674	3%
24,761	19	-						24,780	19	0%
276,000	-	-						276,000	-	0%
66,476,799	33,726,031	31,578,149	1,900,000	-	500,000	6,996,000	3,483,590	77,704,271	11,227,472	17%
4,723,791	4,255,417	4,720,357				1,298,736		5,557,587	833,796	18%
1,480,423	-	-						1,480,423	-	0%
(328,383)	1,558,789	1,446,041						(215,635)	112,748	-34%
(6,136)	208,000	318,258					116,667	273	6,409	-104%
460,184	1,507,505	1,347,393						620,296	160,112	35%
2,280,555	5,248,367	5,494,539						2,034,383	(246,172)	-11%
8,610,435	12,778,078	13,326,588	-	-	-	1,298,736	116,667	9,477,328	866,893	10%
878,400	3,067,190	3,971,817						(26,227)	(904,627)	-103%
2,513,369	3,240,711	4,095,614						1,658,466	(854,903)	-34%
6,053	68,460	68,000						6,513	460	8%
3,397,822	6,376,361	8,135,431	-	-	-	-	-	1,638,752	(1,759,070)	-52%
65,939	312,897	276,755						102,081	36,142	55%
43,325	325,541	337,129						31,737	(11,588)	-27%
-	-	-						-	-	0%
109,264	638,438	613,884	-	-	-	-	-	133,818	24,554	22%
91,137,875	124,765,660	131,221,192	1,900,000	-	500,000	8,294,736	3,600,257	95,177,336	4,039,461	4%

Percentage Change of Fund Balances

Table 10 (Addendum)

	Unrestricted Fund Balance or Net Assets At 12/31/14	Unrestricted Fund Balance or Net Assets At 12/31/15	Net Income (Loss)	Percentage Change CY 2014 vs CY 2015	Explanation for those Funds with +/- 10% Change
MAJOR FUNDS					
101: GENERAL FUND	10,768,884	10,768,884	-	0%	The percentage change in this fund is less than 10%.
201: TIF #1 DOWNTOWN	525,979	420,452	(105,527)	-20%	CY 2015 budgeted revenues have decreased by approx. \$50,000 while budgeted expenditures have been increased by just over \$1,000,000 from CY 2014 levels. This decrease in revenue is due to a reduction in property tax revenue and expenditures have increased mainly due to contributions for an alley renovation in the downtown area.
202: TIF #2 SOUTH 11TH STREET	1,262,652	1,263,027	375	0%	The percentage change in this fund is less than 10%.
203: TIF #3 NORTH 11TH STREET	(27,747)	(391,605)	(363,858)	1311%	CY 2015 budgeted revenues have decreased by approx. \$1000,000 while budgeted expenditures have been increased significantly due to a budgeted transfer to the Park & Recreation fund in the amount of \$185,821 to cover part of the cost of the new MLK Park and \$100,000 for a planned land purchase. The decrease in revenue is due to a reduction in property tax revenue. This fund will be a focus for expenditure reductions in the future to address the negative fund balance.
204: TIF #4 JUMER'S CASINO R I	(50,502)	(76,245)	(25,743)	51%	CY 2015 budgeted revenues have remain relatively constant from CY 2014. 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 2015 rebates and salaries expenditures have increased approx. \$25,000.
205: TIF #5 COLUMBIA PARK	31,804	55,750	23,946	75%	CY 2015 budgeted revenues have decreased by approx. \$16,000. This decrease in revenues is due to a reduction in property tax revenue. Expenditures have decreased significantly due to the transfer from this fund to the Debt Service fund reference the 2009C bond being eliminated as the Special Service Area (SSA) was triggered and now covers the debt service payments.
206: TIF #6 NE I280/PARKWAY	-	-	-	0%	The percentage change in this fund is less than 10%.
208: TIF #7 THE LOCKS	-	25,075	25,075	NEW	CY 2015 will be the first year that property tax revenue will be recorded for this new TIF. For CY 2015 there is \$15,000 budgeted in expenditures ref. consultant and legal services related to the establishment of this TIF.
209: TIF #8 WATCHTOWER	(175)	(10,175)	(10,000)	5714%	This TIF is in the developmental stages with this fund being established to record expenditures related to its establishment. For CY 2015 there is \$10,000 budgeted in legal services.
223: RIVERBOAT GAMING	4,844,731	3,438,834	(1,405,897)	-29%	Projected revenues for CY 2014 are \$491,254 less than budgeted while projected expenditures are \$2,259,666 less than budgeted. This is due to projects supported by transfers from this fund not being completed as planned in CY 2014 and these funds having been returned to this fund. The projected increase to the fund balance will fund the projected deficit for CY 2015.
251: PUBLIC LIBRARY	1,358,241	977,935	(380,306)	-28%	CY 2015 budgeted revenues have increased by approx. \$260,000 due to an increase in tax disbursements and a \$200,000 transfer from the Riverboat Gaming fund to support the 2nd phase of the stone restoration project. Budgeted expenditures have been increased by approx. \$850,000 from CY 2014 levels and represent this new spending on the stone restoration project as well increases in personnel related costs and other operating expenses.
301: CAPITAL IMPROVEMENTS	(4,751,579)	(8,267,759)	(3,516,180)	74%	Projected revenues for CY 2014 are \$368,057 less than budgeted while projected expenditures are \$13,716,727 less than budgeted. This is due to projects not being completed as planned in CY 2014. These projects will carry over and the projected increase to the fund balance will fund the projected deficit for CY 2015.
501: WATER OPERATIONS/MAINTENANCE	8,064,035	8,751,446	687,411	9%	The percentage change in this fund is less than 10%.
506: WASTEWATER OPER & MAINTENANCE	39,720,109	50,552,911	10,832,802	27%	CY 2015 budgeted revenues have decreased by approx. \$7,870,000 while budgeted expenditures have been decreased by approx. \$12,770,000 from CY 2014 levels. The change in revenue is the result of decreased loan proceeds to fund capital projects; specifically the Long Term Control Plan & 6th Ave. Relief Sewer project. The change in expenditures is primarily associated with expenditures being reduced for the 6th Ave. Relief Sewer project as it nears completion. Revenues for CY 2015 are projected to exceed these budgeted expenditures by approx. \$3,530,000 further adding to the positive fund balance.
555: PARK & RECREATION	12,450,201	12,167,449	(282,752)	-2%	The percentage change in this fund is less than 10%.
NON-MAJOR FUNDS					
Total of all Non-Major Funds	16,941,242	15,501,357	(1,439,885)	-8%	Total percentage change in non-major funds is less than 10%.

Transfers by Fund

Table 11

101	General Fund			
221	Motor Fuel Tax	1,125,000		
223	Riverboat Gaming	1,660,000		
251	Public Library	53,599		
301	Capital Improvements	1,759,000		
501	Water Operation & Maintenance	895,677		
506	Wastewater Operation & Maintenance	432,899		
507	Stormwater Utility	281,378		
541	Sunset Marina	97,244		
555	Park & Recreation	101,364		
581	CDBG Loan Programs	4,005		
601	Fleet Services	288,472		
606	Engineering	195,406		
626	Employee Health Plan	<u>4,566</u>	6,898,610	
211	M L King Center	(174,440)		
555	Park & Recreation	(171,460)		
606	Engineering	<u>(50,000)</u>	<u>(395,900)</u>	6,502,710
201	TIF #1 Downtown			
405	Debt Service		(1,038,053)	
506	Wastewater Operation & Maintenance		<u>(105,554)</u>	(1,143,607)
203	TIF #3 North 11th Street			
405	Debt Service		(120,750)	
555	Park & Recreation		<u>(185,821)</u>	(306,571)
207	Community/Economic Development			
223	Riverboat Gaming			721,315
211	M L King Center			
101	General Fund			174,440
221	Motor Fuel Tax			
101	General Fund			(1,125,000)
223	Riverboat Gaming			
101	General Fund		(28,000)	
101	General Fund		(50,000)	
101	General Fund		(51,100)	
101	General Fund		(60,000)	
101	General Fund		(62,600)	
101	General Fund		(71,500)	
101	General Fund		(100,000)	
101	General Fund		(225,000)	
101	General Fund		(1,011,800)	
207	Community/Economic Development		(721,315)	
251	Public Library		(200,000)	
276	R I Labor Day Parade		(10,700)	
301	Capital Improvements		(50,000)	
301	Capital Improvements		(174,534)	

Transfers by Fund

Table 11

301	Capital Improvements		(675,000)	
405	Debt Service		(550,000)	
405	Debt Service		(864,152)	
405	Debt Service		(1,439,275)	
555	Park & Recreation		(16,000)	
555	Park & Recreation		(77,000)	
555	Park & Recreation		<u>(105,000)</u>	(6,542,976)
251	Public Library			
223	Riverboat Gaming		200,000	
101	General Fund		<u>(53,599)</u>	146,401
276	R I Labor Day Parade			
223	Riverboat Gaming			10,700
301	Capital Improvements			
223	Riverboat Gaming		899,534	
101	General Fund		<u>(1,759,000)</u>	(859,466)
405	Debt Service			
201	TIF #1 Downtown		1,038,053	
203	TIF #3 North 11th Street		120,750	
223	Riverboat Gaming		<u>2,853,427</u>	4,012,230
501	Water Operation & Maintenance			
506	Wastewater Operation & Maintenance		163,000	
101	General Fund		(895,677)	
606	Engineering		<u>(39,088)</u>	<u>(934,765)</u>
				(771,765)
506	Wastewater Operation & Maintenance			
201	TIF #1 Downtown		105,554	
101	General Fund		(432,899)	
501	Water Operation & Maintenance		(163,000)	
606	Engineering		<u>(39,088)</u>	<u>(634,987)</u>
				(529,433)
507	Stormwater Utility			
101	General Fund		(281,378)	
606	Engineering		<u>(39,088)</u>	<u>(320,466)</u>
541	Sunset Marina			
101	General Fund			(97,244)
555	Park & Recreation			
101	General Fund		79,873	
101	General Fund		91,587	
203	TIF #3 North 11th Street		185,821	
223	Riverboat Gaming		16,000	
223	Riverboat Gaming		77,000	
223	Riverboat Gaming		<u>105,000</u>	<u>555,281</u>
101	General Fund		<u>(101,364)</u>	<u>453,917</u>

Transfers by Fund

Table 11

581	CDBG Loan Programs				
101	General Fund				(4,005)
601	Fleet Services				
101	General Fund				(288,472)
606	Engineering				
101	General Fund	50,000			
501	Water Operation & Maintenance	39,088			
506	Wastewater Operation & Maintenance	39,088			
507	Stormwater Utility	39,088		167,264	
101	General Fund			<u>(195,406)</u>	(28,142)
626	Employee Health Plan				
101	General Fund				(4,566)
					<u><u>0</u></u>

Debt Service Schedule
At 12/31/2014

Issue Description	Funding Source	Principal Interest	Payment Date	Year													
				2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Wastewater 2007 G. O. Refunding Wells Fargo 506-618041	Sewer Charges	Interest	June 1	18,425.00	15,362.50	11,762.50	8,062.50	4,218.75	-	-	-	-	-	-	-	-	-
			Dec 1	18,425.00	15,362.50	11,762.50	8,062.50	4,218.75	-	-	-	-	-	-	-	-	-
			Principal	Dec 1	175,000.00	200,000.00	200,000.00	205,000.00	225,000.00	-	-	-	-	-	-	-	-
Total 2005 GO			June 1	18,425.00	15,362.50	11,762.50	8,062.50	4,218.75	-	-	-	-	-	-	-	-	-
			Dec 1	18,425.00	15,362.50	11,762.50	8,062.50	4,218.75	-	-	-	-	-	-	-	-	-
			Principal	Dec 1	175,000.00	200,000.00	200,000.00	205,000.00	225,000.00	-	-	-	-	-	-	-	-
			Total		211,850.00	230,725.00	223,525.00	221,125.00	233,437.50	-	-	-	-	-	-	-	-
Wastewater 2007 G. O. Refunding Wells Fargo 506-618041	Sewer Charges	Interest	June 1	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	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	-	-
			Principal	Dec 1	165,000.00	170,000.00	175,000.00	185,000.00	190,000.00	200,000.00	205,000.00	215,000.00	220,000.00	230,000.00	240,000.00	250,000.00	-
Total 2007 GO			June 1	6,100.00	3,100.00	-	-	-	-	-	-	-	-	-	-	-	
			Dec 1	6,100.00	3,100.00	-	-	-	-	-	-	-	-	-	-	-	
			Principal	Dec 1	152,200.00	161,200.00	-	-	-	-	-	-	-	-	-	-	
			Total		158,300.00	164,300.00	-	-	-	-	-	-	-	-	-		
Special Assessments 2007 G. O. Refunding Wells Fargo 405-616316	Gaming	Interest	June 1	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	-	
			Dec 1	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	315,000.00	325,000.00	175,000.00	185,000.00	190,000.00	200,000.00	205,000.00	215,000.00	220,000.00	230,000.00	240,000.00	250,000.00	-
Total 2007 GO			June 1	425,000.00	422,400.00	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	425,000.00	422,400.00	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	-	
			Principal	Dec 1	315,000.00	325,000.00	175,000.00	185,000.00	190,000.00	200,000.00	205,000.00	215,000.00	220,000.00	230,000.00	240,000.00	250,000.00	-
			Total		425,000.00	422,400.00	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	
MLK Center 2008 G. O. Refunding Wells Fargo 405-36041	Gaming	Interest	June 1	7,875.00	6,037.50	4,112.50	2,100.00	-	-	-	-	-	-	-	-	-	
			Dec 1	7,875.00	6,037.50	4,112.50	2,100.00	-	-	-	-	-	-	-	-	-	
			Principal	Dec 1	105,000.00	110,000.00	115,000.00	120,000.00	-	-	-	-	-	-	-	-	-
Total 2008 GO			June 1	2,712.50	2,100.00	1,400.00	700.00	-	-	-	-	-	-	-	-		
			Dec 1	2,712.50	2,100.00	1,400.00	700.00	-	-	-	-	-	-	-	-		
			Principal	Dec 1	35,000.00	40,000.00	40,000.00	40,000.00	-	-	-	-	-	-	-		
			Total		40,425.00	44,200.00	42,800.00	41,400.00	-	-	-	-	-	-			
Hydroelectric Plant 2008 G. O. Refunding Wells Fargo 605-616369	Electric Charges	Interest	June 1	24,287.50	23,062.50	21,750.00	20,437.50	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	
			Dec 1	24,287.50	23,062.50	21,750.00	20,437.50	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	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
Total 2008 GO			June 1	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		
			Dec 1	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		
			Principal	Dec 1	210,000.00	225,000.00	230,000.00	235,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	
			Total		279,750.00	287,400.00	284,525.00	281,475.00	138,250.00	134,500.00	130,750.00	127,000.00	123,250.00	119,500.00	115,750.00		
Armory Park 2008 G. O. Refunding Wells Fargo 405-822601*****0523000	TIF	Interest	June 1	16,947.01	14,882.01	12,765.39	10,482.09	8,059.40	5,494.38	2,765.63	-	-	-	-	-		
			Dec 1	16,947.01	14,882.01	12,765.39	10,482.09	8,059.40	5,494.38	2,765.63	-	-	-	-	-		
			Principal	Dec 1	118,000.00	120,950.00	126,450.00	132,750.00	138,650.00	147,600.00	147,600.00	-	-	-	-	-	
Total 2008 GO			June 1	151,894.03	150,714.03	150,390.78	153,714.18	154,768.80	158,468.75	153,031.25	-	-	-	-			
			Dec 1	151,894.03	150,714.03	150,390.78	153,714.18	154,768.80	158,468.75	153,031.25	-	-	-	-			
			Principal	Dec 1	118,000.00	120,950.00	126,450.00	132,750.00	138,650.00	147,600.00	147,600.00	-	-	-	-		
			Total		151,894.03	150,714.03	150,390.78	153,714.18	154,768.80	158,468.75	153,031.25	-	-	-			
Wastewater 2008 G. O. Refunding Wells Fargo 506-618041	Sewer Charges	Interest	June 1	11,776.74	10,341.74	8,870.86	7,284.16	5,600.60	3,818.13	1,921.88	-	-	-	-	-		
			Dec 1	11,776.74	10,341.74	8,870.86	7,284.16	5,600.60	3,818.13	1,921.88	-	-	-	-	-		
			Principal	Dec 1	82,000.00	84,050.00	88,150.00	92,250.00	96,350.00	102,500.00	102,500.00	-	-	-	-	-	
Total 2008 GO			June 1	105,553.48	104,733.48	105,891.73	106,818.33	107,551.20	110,138.25	106,343.75	-	-	-	-			
			Dec 1	105,553.48	104,733.48	105,891.73	106,818.33	107,551.20	110,138.25	106,343.75	-	-	-	-			
			Principal	Dec 1	82,000.00	84,050.00	88,150.00	92,250.00	96,350.00	102,500.00	102,500.00	-	-	-	-		
			Total		105,553.48	104,733.48	105,891.73	106,818.33	107,551.20	110,138.25	106,343.75	-	-	-			
Armory Park 2008 G. O. Refunding Wells Fargo 405-822601*****0523000	TIF	Interest	June 1	38,091.25	34,008.75	29,353.75	24,253.75	18,821.25	13,011.25	6,742.50	-	-	-	-			
			Dec 1	38,091.25	34,008.75	29,353.75	24,253.75	18,821.25	13,011.25	6,742.50	-	-	-	-			
			Principal	Dec 1	230,000.00	245,000.00	255,000.00	265,000.00	280,000.00	295,000.00	310,000.00	-	-	-	-		
Total 2008 GO			June 1	306,182.50	313,017.50	313,707.50	313,507.50	317,642.50	321,022.50	323,485.00	-	-	-				
			Dec 1	306,182.50	313,017.50	313,707.50	313,507.50	317,642.50	321,022.50	323,485.00	-	-	-				
			Principal	Dec 1	230,000.00	245,000.00	255,000.00	265,000.00	280,000.00	295,000.00	310,000.00	-	-	-			
			Total		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 60-616369	Electric Charges	Interest	June 15	1,913.33	1,674.17	1,435.00	1,195.83	956.67	717.50	478.33	238.19	-	-	-			
			Dec 15	1,913.33	1,674.17	1,435.00	1,195.83	956.67	717.50	478.33	238.19	-	-	-			
			Principal	Dec 15	46,666.67	46,666.67	46,666.67	46,666.67	46,666.67	46,666.67	46,666.67	46,666.67	-	-	-		
Total 2008 GO CREB			June 15	50,493.33	50,015.00	49,536.67	49,058.33	48,580.00	48,101.67	47,623.33	47,145.00	-	-				
			Dec 15	50,493.33	50,015.00	49,536.67	49,058.33	48,580.00	48,101.67	47,623.33	47,145.00	-	-				
			Principal	Dec 15	46,666.67	46,666.67	46,666.67	46,666.67	46,666.67	46,666.67	46,666.67	46,666.67	-	-			
			Total		50,493.33	50,015.00	49,536.67	49,058.33	48,580.00	48,101.67	47,623.33	47,145.00	-				
Armory Park 2009A G. O. Refunding Wells Fargo 405-822601*****0524000	TIF	Interest	June 1	64,987.50	57,112.50	48,975.00	40,575.00	31,512.50	21,762.50	11,300.00	-	-	-				
			Dec 1	64,987.50	57,112.50	48,975.00	40,575.00	31,512.50	21,762.50	11,300.00	-	-	-				
			Principal	Dec 1	450,000.00	465,000.00	480,000.00	500,000.00	520,000.00	540,000.00	565,000.00	-	-	-			
Total 2009A GO			June 1	579,975.00	579,225.00	577,950.00	581,150.00	583,025.00	583,525.00	587,600.00	-	-					
			Dec 1	579,975.00	579,225.00	577,950.00	581,150.00	583,025.00	583,525.00	587,600.00	-						

Debt Service Schedule
At 12/31/2014

Table 12

Issue Description	Funding Source	Principal Interest	Payment Date	2028	2029	2030	2031	2032	2033	2034	Total
Wastewater	Sewer	Interest	June 1	-	-	-	-	-	-	-	57,831.25
2005 G. O. Refunding	Charges	Interest	Dec 1	-	-	-	-	-	-	-	57,831.25
Wells Fargo	Principal	Principal	Dec 1	-	-	-	-	-	-	-	1,005,000.00
506-618041				-	-	-	-	-	-	-	1,120,662.50
Total 2005 GO		Interest	June 1	-	-	-	-	-	-	-	57,831.25
		Interest	Dec 1	-	-	-	-	-	-	-	57,831.25
		Principal	Dec 1	-	-	-	-	-	-	-	1,005,000.00
				-	-	-	-	-	-	-	1,120,662.50
Wastewater	Sewer	Interest	June 1	-	-	-	-	-	-	-	339,900.00
2007 G. O.	Charges	Interest	Dec 1	-	-	-	-	-	-	-	339,900.00
Wells Fargo	Principal	Principal	Dec 1	-	-	-	-	-	-	-	2,445,000.00
506-618041				-	-	-	-	-	-	-	3,124,800.00
Special Assessments	Gaming	Interest	June 1	-	-	-	-	-	-	-	9,200.00
2007 G. O.	Interest	Interest	Dec 1	-	-	-	-	-	-	-	9,200.00
Wells Fargo	Principal	Principal	Dec 1	-	-	-	-	-	-	-	305,000.00
405-616316				-	-	-	-	-	-	-	323,400.00
Total 2007 GO		Interest	June 1	-	-	-	-	-	-	-	349,100.00
		Interest	Dec 1	-	-	-	-	-	-	-	349,100.00
		Principal	Dec 1	-	-	-	-	-	-	-	2,750,000.00
				-	-	-	-	-	-	-	3,448,200.00
MLK Center	Gaming	Interest	June 1	-	-	-	-	-	-	-	20,125.00
2008 G. O.	Interest	Interest	Dec 1	-	-	-	-	-	-	-	20,125.00
Wells Fargo	Principal	Principal	Dec 1	-	-	-	-	-	-	-	450,000.00
405-36041				-	-	-	-	-	-	-	490,250.00
Special Assessments	Gaming	Interest	June 1	-	-	-	-	-	-	-	6,912.50
2008 G. O.	Interest	Interest	Dec 1	-	-	-	-	-	-	-	6,912.50
Wells Fargo	Principal	Principal	Dec 1	-	-	-	-	-	-	-	155,000.00
405-616316				-	-	-	-	-	-	-	168,825.00
Hydroelectric Plant	Electric	Interest	June 1	2,000.00	-	-	-	-	-	-	196,037.50
2008 G. O.	Charges	Interest	Dec 1	2,000.00	-	-	-	-	-	-	196,037.50
Wells Fargo	Principal	Principal	Dec 1	100,000.00	-	-	-	-	-	-	1,295,000.00
609-616369				104,000.00	-	-	-	-	-	-	1,687,075.00
Total 2008A GO		Interest	June 1	2,000.00	-	-	-	-	-	-	223,075.00
		Interest	Dec 1	2,000.00	-	-	-	-	-	-	223,075.00
		Principal	Dec 1	100,000.00	-	-	-	-	-	-	1,900,000.00
				104,000.00	-	-	-	-	-	-	2,346,150.00
Armory Park	TIF	Interest	June 1	-	-	-	-	-	-	-	71,395.90
2008 G. O.	Interest	Interest	Dec 1	-	-	-	-	-	-	-	71,395.90
Wells Fargo	Principal	Principal	Dec 1	-	-	-	-	-	-	-	632,200.00
405-822601-*****0526000				-	-	-	-	-	-	-	1,074,991.80
Wastewater	Sewer	Interest	June 1	-	-	-	-	-	-	-	49,614.10
2008 G. O.	Charges	Interest	Dec 1	-	-	-	-	-	-	-	49,614.10
Wells Fargo	Principal	Principal	Dec 1	-	-	-	-	-	-	-	647,800.00
506-618041				-	-	-	-	-	-	-	747,028.20
Total 2008B GO		Interest	June 1	-	-	-	-	-	-	-	121,010.00
		Interest	Dec 1	-	-	-	-	-	-	-	121,010.00
		Principal	Dec 1	-	-	-	-	-	-	-	1,680,000.00
				-	-	-	-	-	-	-	1,822,020.00
Armory Park	TIF	Interest	June 1	-	-	-	-	-	-	-	164,282.50
2008 G. O.	Interest	Interest	Dec 1	-	-	-	-	-	-	-	164,282.50
Wells Fargo	Principal	Principal	Dec 1	-	-	-	-	-	-	-	1,880,000.00
405-822601-*****0523000				-	-	-	-	-	-	-	2,208,665.00
Total 2008D GO		Interest	June 1	-	-	-	-	-	-	-	164,282.50
		Interest	Dec 1	-	-	-	-	-	-	-	164,282.50
		Principal	Dec 1	-	-	-	-	-	-	-	1,880,000.00
				-	-	-	-	-	-	-	2,208,665.00
Hydroelectric Plant	Electric	Interest	June 15	-	-	-	-	-	-	-	8,610.01
2008 G. O. CREB	Charges	Interest	Dec 15	-	-	-	-	-	-	-	8,610.01
Bank of America	Principal	Principal	Dec 15	-	-	-	-	-	-	-	373,333.31
609-616369				-	-	-	-	-	-	-	390,553.33
Total 2008C GO CREB		Interest	June 15	-	-	-	-	-	-	-	8,610.01
		Interest	Dec 15	-	-	-	-	-	-	-	8,610.01
		Principal	Dec 15	-	-	-	-	-	-	-	373,333.31
				-	-	-	-	-	-	-	390,553.33
Armory Park	TIF	Interest	June 1	-	-	-	-	-	-	-	276,225.00
2009A G. O.	Interest	Interest	Dec 1	-	-	-	-	-	-	-	276,225.00
Wells Fargo	Principal	Principal	Dec 1	-	-	-	-	-	-	-	3,520,000.00
405-822601-*****0524000				-	-	-	-	-	-	-	4,072,450.00
Total 2009A GO		Interest	June 1	-	-	-	-	-	-	-	276,225.00
		Interest	Dec 1	-	-	-	-	-	-	-	276,225.00
		Principal	Dec 1	-	-	-	-	-	-	-	3,520,000.00
				-	-	-	-	-	-	-	4,072,450.00
RIFAC	Member	Interest	June 1	-	-	-	-	-	-	-	218,271.90
2009B G. O.	Fees	Interest	Dec 1	-	-	-	-	-	-	-	218,271.90
Wells Fargo	Principal	Principal	Dec 1	-	-	-	-	-	-	-	1,860,000.00
555-867561				-	-	-	-	-	-	-	2,296,543.80
Special Assessments	Gaming	Interest	June 1	-	-	-	-	-	-	-	14,806.26
2009B G. O.	Interest	Interest	Dec 1	-	-	-	-	-	-	-	14,806.26
Wells Fargo	Principal	Principal	Dec 1	-	-	-	-	-	-	-	265,000.00
405-616316				-	-	-	-	-	-	-	284,612.52
Total 2009B GO		Interest	June 1	-	-	-	-	-	-	-	233,078.16
		Interest	Dec 1	-	-	-	-	-	-	-	233,078.16
		Principal	Dec 1	-	-	-	-	-	-	-	2,125,000.00
				-	-	-	-	-	-	-	2,591,156.32
Columbia Park	TIF	Interest	June 1	5,400.00	-	-	-	-	-	-	403,605.00
2009C G. O.	(SSAR3)	Interest	Dec 1	5,400.00	-	-	-	-	-	-	403,605.00
Wells Fargo	Principal	Principal	Dec 1	180,000.00	-	-	-	-	-	-	1,440,000.00
405-312001				190,800.00	-	-	-	-	-	-	2,247,210.00
Total 2009C GO		Interest	June 1	5,400.00	-	-	-	-	-	-	403,605.00
		Interest	Dec 1	5,400.00	-	-	-	-	-	-	403,605.00
		Principal	Dec 1	180,000.00	-	-	-	-	-	-	1,440,000.00
				190,800.00	-	-	-	-	-	-	2,247,210.00
Street Garage	Sewer	Interest	June 1	26,814.84	18,133.78	9,163.34	-	-	-	-	953,598.97
2010A BAB	Interest	Interest	Dec 1	26,814.84	18,133.78	9,163.34	-	-	-	-	953,598.97
Wells Fargo	Principal	Principal	Dec 1	315,675.00	326,197.50	353,807.50	-	-	-	-	4,282,752.50
506-618041				369,304.68	362,465.06	351,634.19	-	-	-	-	6,186,560.45
Water	Water	Interest	June 1	11,410.16	7,716.23	3,899.16	-	-	-	-	405,772.34
2010A BAB	Interest	Interest	Dec 1	11,410.16	7,716.23	3,899.16	-	-	-	-	405,772.34
Wells Fargo	Principal	Principal	Dec 1	134,325.00	138,802.50	141,692.50	-	-	-	-	1,822,247.50
501-618041				157,145.33	154,234.95	149,490.81	-	-	-	-	2,633,792.17
Total 2010A BAB		Interest	June 1	38,225.00	25,850.00	13,062.50	-	-	-	-	1,359,371.31
		Interest	Dec 1	38,225.00	25,850.00	13,062.50	-	-	-	-	1,359,371.31
		Principal	Dec 1	450,000.00	465,000.00	475,000.00	-	-	-	-	6,108,000.00
				525,450.00	516,700.00	501,125.00	-	-	-	-	8,823,742.62
Aquatic Center	Gaming	Interest	June 1	-	-	-	-	-	-	-	4,875.00
2010 G. O. Refunding	Interest	Interest	Dec 1	-	-	-	-	-	-	-	4,875.00
Wells Fargo	Principal	Principal	Dec 1	-	-	-	-	-	-	-	215,000.00
555-818551				-	-	-	-	-	-	-	224,750.00
Water	Water	Interest	June 1	-	-	-	-	-	-	-	33,075.00
2010 G. O. Refunding	Interest	Interest	Dec 1	-	-	-	-	-	-	-	33,075.00
Wells Fargo	Principal	Principal	Dec 1	-	-	-	-	-	-	-	1,100,000.00
501-618041	Total			-	-	-	-	-	-	-	1,166,150.00
Total 2010B G.O. Refunding		Interest	June 1	-	-	-	-	-	-	-	37,950.00
		Interest	Dec 1	-	-	-	-	-	-	-	37,950.00
		Principal	Dec 1	-	-	-	-	-	-	-	1,315,000.00
		Total		-	-	-	-	-	-	-	1,390,900.00

Debt Service Schedule
At 12/31/2014

Issue Description	Funding Source	Principal	Interest	Payment Date	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027			
Special Assessments 2010 G. O. Wells Fargo 405-616316	Debt Service	Interest	June 1	9,075.00	7,650.00	6,225.00	4,725.00	3,225.00	1,650.00	-	-	-	-	-	-	-	-			
				Dec 1	9,075.00	7,650.00	6,225.00	4,725.00	3,225.00	1,650.00	-	-	-	-	-	-	-	-	-	
					Principal	95,000.00	95,000.00	100,000.00	100,000.00	105,000.00	110,000.00	-	-	-	-	-	-	-	-	-
Total 2010 G.O.		Interest	June 1	9,075.00	7,650.00	6,225.00	4,725.00	3,225.00	1,650.00	-	-	-	-	-	-	-	-			
		Interest	Dec 1	9,075.00	7,650.00	6,225.00	4,725.00	3,225.00	1,650.00	-	-	-	-	-	-	-	-	-		
		Principal	Total	113,150.00	110,300.00	112,450.00	109,450.00	111,450.00	113,300.00	-	-	-	-	-	-	-	-	-		
Wastewater 2003 G. O. Bank of New York 506-618041	Sewer Charges	Interest	June 15	9,625.00	7,600.00	5,425.00	2,712.50	-	-	-	-	-	-	-	-	-	-			
				Dec 15	9,625.00	7,600.00	5,425.00	2,712.50	-	-	-	-	-	-	-	-	-	-	-	
					Principal	135,000.00	145,000.00	155,000.00	155,000.00	-	-	-	-	-	-	-	-	-	-	-
Total 2011A Refunding		Interest	June 15	9,625.00	7,600.00	5,425.00	2,712.50	-	-	-	-	-	-	-	-	-	-			
		Interest	Dec 15	9,625.00	7,600.00	5,425.00	2,712.50	-	-	-	-	-	-	-	-	-	-	-		
		Principal	Total	135,000.00	145,000.00	155,000.00	155,000.00	-	-	-	-	-	-	-	-	-	-	-		
		Principal	Total	154,250.00	160,200.00	165,850.00	160,425.00	-	-	-	-	-	-	-	-	-	-	-		
Special Assessments 2011 G. O. Bank of New York 405-616316	Debt Service	Interest	June 15	7,250.00	6,425.00	5,600.00	4,550.00	3,500.00	2,350.00	1,225.00	-	-	-	-	-	-	-			
				Dec 15	7,250.00	6,425.00	5,600.00	4,550.00	3,500.00	2,350.00	1,225.00	-	-	-	-	-	-	-	-	
					Principal	55,000.00	55,000.00	60,000.00	60,000.00	65,000.00	70,000.00	-	-	-	-	-	-	-	-	-
Total 2011 Special Assessments		Interest	June 15	7,250.00	6,425.00	5,600.00	4,550.00	3,500.00	2,350.00	1,225.00	-	-	-	-	-	-	-			
		Interest	Dec 15	7,250.00	6,425.00	5,600.00	4,550.00	3,500.00	2,350.00	1,225.00	-	-	-	-	-	-	-	-		
		Principal	Total	69,500.00	67,850.00	71,200.00	69,100.00	72,000.00	69,725.00	72,450.00	-	-	-	-	-	-	-	-		
Sunset Marina 2010 & 2011 Refunding GO Bonds 2012 541-617041	Marina	Interest	June 15	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	2,562.50	2,000.00	1,375.00	-	-		
				Dec 15	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	2,562.50	2,000.00	1,375.00	-	-	
					Principal	40,000.00	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	-
Total		Principal	Total	54,200.00	53,400.00	52,600.00	51,800.00	51,000.00	50,200.00	54,400.00	53,331.26	52,262.50	51,193.76	50,125.00	54,000.00	52,750.00	-	-		
Special Assessments GO Bonds 2012 405-616316	Debt Service	Interest	June 15	5,353.13	4,753.13	4,153.13	3,553.13	2,953.13	2,353.13	1,603.13	831.25	-	-	-	-	-	-	-		
				Dec 15	5,353.13	4,753.13	4,153.13	3,553.13	2,953.13	2,353.13	1,603.13	831.25	-	-	-	-	-	-	-	-
					Principal	60,000.00	60,000.00	60,000.00	65,000.00	65,000.00	65,000.00	70,000.00	-	-	-	-	-	-	-	-
Total		Principal	Total	70,706.26	69,506.26	68,306.26	72,106.26	70,806.26	69,506.26	68,206.26	71,662.50	-	-	-	-	-	-	-		
Ridgewood Road Park GO Bonds 2012 405-312801	Gaming	Interest	June 15	17,240.63	16,590.63	15,940.63	15,290.63	14,640.63	13,940.63	13,240.63	12,409.38	11,518.75	10,628.13	9,737.50	8,737.50	7,737.50	-	-		
				Dec 15	17,240.63	16,590.63	15,940.63	15,290.63	14,640.63	13,940.63	13,240.63	12,409.38	11,518.75	10,628.13	9,737.50	8,737.50	7,737.50	-	-	
					Principal	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00	-
Total		Principal	Total	99,481.26	98,181.26	96,881.26	95,581.26	94,281.26	92,981.26	91,681.26	90,381.26	89,081.26	87,781.26	86,481.26	85,181.26	83,881.26	82,581.26	81,281.26		
2004 Refunding GO Bonds 2013A 501-618041	Water	Interest	June 15	3,850.00	2,850.00	1,900.00	950.00	-	-	-	-	-	-	-	-	-	-	-		
				Dec 15	3,850.00	2,850.00	1,900.00	950.00	-	-	-	-	-	-	-	-	-	-	-	-
					Principal	100,000.00	95,000.00	90,000.00	85,000.00	-	-	-	-	-	-	-	-	-	-	-
Total		Principal	Total	107,700.00	100,700.00	98,800.00	96,900.00	-	-	-	-	-	-	-	-	-	-	-		
2004 Refunding GO Bonds 2012 405-616316	Debt Service	Interest	June 15	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
				Dec 15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
					Principal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 2012A		Interest	June 15	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	13,725.01	12,300.00	10,737.50	9,112.50	-	-		
		Interest	Dec 15	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	13,725.01	12,300.00	10,737.50	9,112.50	-	-		
		Principal	Total	265,000.00	260,000.00	260,000.00	265,000.00	275,000.00	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00		
Total		Principal	Total	332,087.52	321,787.52	316,587.52	316,387.52	321,087.52	321,087.52	321,087.52	321,087.52	321,087.52	321,087.52	321,087.52	321,087.52	321,087.52	321,087.52	321,087.52		
Police Facility Construction GO Bonds 2013A 405-411041	Gaming	Interest	June 1	169,909.38	164,884.38	159,784.38	154,459.38	148,984.38	143,359.38	137,584.38	131,659.38	125,459.38	118,959.38	112,159.38	105,059.38	97,559.38	89,559.38	81,059.38		
				Dec 1	169,909.38	164,884.38	159,784.38	154,459.38	148,984.38	143,359.38	137,584.38	131,659.38	125,459.38	118,959.38	112,159.38	105,059.38	97,559.38	89,559.38	81,059.38	
					Principal	335,000.00	340,000.00	355,000.00	365,000.00	375,000.00	385,000.00	395,000.00	400,000.00	410,000.00	425,000.00	440,000.00	460,000.00	480,000.00	500,000.00	500,000.00
Total		Principal	Total	674,818.76	669,768.76	674,568.76	679,918.76	677,968.76	671,718.76	670,168.76	673,318.76	671,918.76	669,918.76	672,318.76	674,818.76	674,818.76	674,818.76	674,818.76		
23rd Ave Reconstruction GO Bonds 2013A 405-616311	Debt Service	Interest	June 1	8,275.00	7,525.00	6,775.00	5,950.00	5,125.00	4,300.00	3,400.00	2,500.00	1,300.00	-	-	-	-	-	-		
				Dec 1	8,275.00	7,525.00	6,775.00	5,950.00	5,125.00	4,300.00	3,400.00	2,500.00	1,300.00	-	-	-	-	-	-	
					Principal	50,000.00	50,000.00	55,000.00	55,000.00	60,000.00	60,000.00	60,000.00	60,000.00	65,000.00	-	-	-	-	-	-
Total		Principal	Total	66,550.00	65,050.00	68,550.00	66,900.00	65,250.00	68,600.00	66,800.00	65,000.00	67,600.00	-	-	-	-	-	-		
Riverstone Property Purchase Taxable GO Bonds 2013B 405-312801	Gaming	Interest	June 1	12,335.00	11,885.00	11,291.25	10,460.00	9,367.50	7,967.50	6,326.88	4,489.38	2,371.88	-	-	-	-	-	-		
				Dec 1	12,335.00	11,885.00	11,291.25	10,460.00	9,367.50	7,967.50	6,326.88	4,489.38	2,371.88	-	-	-	-	-	-	
					Principal	90,000.00	95,000.00	95,000.00	95,000.00	100,000.00	105,000.00	105,000.00	110,000.00	115,000.00	-	-	-	-	-	-
Total		Principal	Total	114,670.00	118,770.00	117,892.50	115,920.00	113,735.00	109,935.00	111,653.76	118,978.76	-	-	-	-	-	-	-		
Total 2013 GO Bonds	Interest	June 1	190,519.38	184,294.38	177,850.63	170,869.38	163,476.88	155,626.88	147,311.26	138,648.76	127,131.26	114,959.38	106,159.38	96,959.38	87,359.38	77,359.38	-	-		
			Dec 1	190,519.38	184,294.38	177,850.63	170,869.38	163,476.88	155,626.88	147,311.26	138,648.76	127,131.26	114,959.38	106,159.38	96,959.38	87,359.38	77,359.38	-	-	
				Principal	475,000.00	485,000.00	505,000.00	530,000.00	550,000.00	560,000.00	580,000.00	600,000.00	605,000.00	640,000.00	660,000.00	680,000.00	700,000.00	700,000.00	-	-
Total		Principal	Total	856,038.76	853,588.76	860,701.26	856,738.76	856,953.76	861,253.76	854,622.52	857,297.52	859,262.52	869,918.76	872,318.76	874,818.76	874,818.76	874,818.76	874,818.76		
Police Station - 20 Years GO Bonds 2014A 405-411041	Gaming	Interest	June 1																	

**Debt Service Schedule
At 12/31/2014**

Table 12

Issue Description	Funding Source	Principal Interest	Payment Date	2028	2029	2030	2031	2032	2033	2034	Total
Special Assessments 2010 G. O. Wells Fargo 405-616316	Debt Service	Interest	June 1 Dec 1	-	-	-	-	-	-	-	32,550.00
		Principal	Dec 1	-	-	-	-	-	-	-	605,000.00
Total 2010B G.O.		Interest	June 1 Dec 1	-	-	-	-	-	-	-	32,550.00
		Principal	Dec 1	-	-	-	-	-	-	-	605,000.00
		Total		-	-	-	-	-	-	-	670,100.00
Wastewater 2003 G. O. Bank of New York 506-618041	Sewer Charges	Interest	June 15 Dec 15	-	-	-	-	-	-	-	25,362.50
		Principal	Dec 15	-	-	-	-	-	-	-	590,000.00
Total 2011A Refunding		Interest	June 15 Dec 15	-	-	-	-	-	-	-	25,362.50
		Principal	Dec 15	-	-	-	-	-	-	-	590,000.00
		Total		-	-	-	-	-	-	-	640,725.00
Special Assessments 2011 G. O. Bank of New York 405-616316	Debt Service	Interest	June 15 Dec 15	-	-	-	-	-	-	-	30,912.50
		Principal	Dec 15	-	-	-	-	-	-	-	430,000.00
Total 2011 Special Assessments		Interest	June 15 Dec 15	-	-	-	-	-	-	-	30,912.50
		Principal	Dec 15	-	-	-	-	-	-	-	430,000.00
		Total		-	-	-	-	-	-	-	491,825.00
Sunset Marina 2010 & 2011 refunding GO Bonds 2012 541-617041	Marina	Interest	June 15 Dec 15	687.50	-	-	-	-	-	-	58,818.76
		Principal	Dec 15	687.50	-	-	-	-	-	-	58,818.76
		Total		51,375.00	-	-	-	-	-	-	732,637.52
Special Assessments GO Bonds 2012 405-616316	Debt Service	Interest	June 15 Dec 15	-	-	-	-	-	-	-	25,403.16
		Principal	Dec 15	-	-	-	-	-	-	-	510,000.00
		Total		-	-	-	-	-	-	-	560,806.32
Ridgewood Road Park GO Bonds 2012 405-312801	Gaming	Interest	June 15 Dec 15	6,568.75	5,400.00	4,125.00	2,775.00	1,425.00	-	-	187,946.92
		Principal	Dec 15	6,568.75	5,400.00	4,125.00	2,775.00	1,425.00	-	-	187,946.92
		Total		98,137.50	96,800.00	88,250.00	95,550.00	97,850.00	-	-	1,760,893.84
2004 Refunding GO Bonds 2012 501-618041	Water	Interest	June 15 Dec 15	-	-	-	-	-	-	-	9,550.00
		Principal	Dec 15	-	-	-	-	-	-	-	385,000.00
		Total		-	-	-	-	-	-	-	404,100.00
2004 Refunding GO Bonds 2012 405-616316	Debt Service	Interest	June 15 Dec 15	-	-	-	-	-	-	-	-
		Principal	Dec 15	-	-	-	-	-	-	-	-
		Total		-	-	-	-	-	-	-	-
Total 2012A		Interest	June 15 Dec 15	7,256.25	5,400.00	4,125.00	2,775.00	1,425.00	-	-	281,718.84
		Principal	Dec 15	135,000.00	85,000.00	90,000.00	90,000.00	95,000.00	-	-	2,895,000.00
		Total		149,612.50	95,800.00	88,250.00	95,550.00	97,850.00	-	-	3,458,437.88
Police Facility Construction GO Bonds 2013A 405-411041	Gaming	Interest	June 1 Dec 1	77,359.38	66,309.38	54,834.38	42,584.38	29,421.88	15,200.00	-	2,025,231.34
		Principal	Dec 1	77,359.38	66,309.38	54,834.38	42,584.38	29,421.88	15,200.00	-	2,025,231.34
		Total		520,000.00	540,000.00	560,000.00	585,000.00	615,000.00	640,000.00	-	8,725,000.00
		Total		674,718.76	672,618.76	669,668.76	670,168.76	673,843.76	670,400.00	-	12,775,462.68
23rd Ave Reconstruction GO Bonds 2013A 405-616311	Debt Service	Interest	June 1 Dec 1	-	-	-	-	-	-	-	45,150.00
		Principal	Dec 1	-	-	-	-	-	-	-	510,000.00
		Total		-	-	-	-	-	-	-	600,300.00
Riverstone Property Purchase Taxable GO Bonds 2013B 405-312801	Gaming	Interest	June 1 Dec 1	-	-	-	-	-	-	-	76,494.39
		Principal	Dec 1	-	-	-	-	-	-	-	910,000.00
		Total		-	-	-	-	-	-	-	1,092,398.78
Total 2013 GO Bonds		Interest	June 1 Dec 1	77,359.38	66,309.38	54,834.38	42,584.38	29,421.88	15,200.00	-	2,146,875.73
		Principal	Dec 1	520,000.00	540,000.00	560,000.00	585,000.00	615,000.00	640,000.00	-	10,145,000.00
		Total		674,718.76	672,618.76	669,668.76	670,168.76	673,843.76	670,400.00	-	14,438,751.46
Police Station - 20 Years GO Bonds 2014A 405-411041	Gaming	Interest	June 1 Dec 1	74,806.25	67,006.25	58,312.50	48,600.00	37,200.00	25,300.00	12,900.00	1,890,201.60
		Principal	Dec 1	74,806.25	67,006.25	58,312.50	48,600.00	37,200.00	25,300.00	12,900.00	1,909,281.25
		Total		520,000.00	525,000.00	555,000.00	570,000.00	595,000.00	620,000.00	645,000.00	9,585,000.00
		Total		669,612.50	669,012.50	671,625.00	667,200.00	669,400.00	670,600.00	670,800.00	13,394,462.65
TIF Project 2014B Taxable GO Bonds 2014B 405-XXXXXX	TIF	Interest	June 1 Dec 1	40,191.25	35,475.00	30,375.00	25,075.00	19,231.25	13,068.75	6,693.75	834,930.25
		Principal	Dec 1	245,000.00	255,000.00	265,000.00	275,000.00	290,000.00	300,000.00	315,000.00	4,225,000.00
		Total		325,387.50	325,950.00	325,750.00	325,150.00	328,462.50	328,137.50	328,387.50	5,849,860.50
Sales Tax 2014B Taxable GO Bonds 2013B 405-XXXXXX	Sales Tax	Interest	June 1 Dec 1	106,618.75	94,106.25	80,506.25	66,406.25	50,787.50	34,531.25	17,637.50	2,406,904.25
		Principal	Dec 1	850,000.00	680,000.00	705,000.00	735,000.00	785,000.00	795,000.00	830,000.00	11,640,000.00
		Total		863,237.50	869,212.50	866,012.50	867,812.50	866,572.50	864,062.50	865,275.00	16,453,808.50
Total 2014 Debt Service		Interest	June 1 Dec 1	221,816.25	196,587.50	169,193.75	140,081.25	107,218.75	72,900.00	37,231.25	5,132,036.10
		Principal	Dec 1	1,415,000.00	1,470,000.00	1,525,000.00	1,580,000.00	1,650,000.00	1,715,000.00	1,790,000.00	25,450,000.00
		Total		1,858,232.50	1,863,175.00	1,863,387.50	1,860,162.50	1,864,437.50	1,860,800.00	1,864,462.50	35,733,151.85
Total GO Debt Service		Interest		351,856.88	294,146.88	241,215.63	185,440.63	138,065.63	88,100.00	37,231.25	10,883,593.90
		Principal		351,856.88	294,146.88	241,215.63	185,440.63	138,065.63	88,100.00	37,231.25	10,902,673.55
		Total		2,800,000.00	2,950,000.00	2,650,000.00	2,255,000.00	2,360,000.00	2,355,000.00	1,790,000.00	64,108,533.31
		Total		3,950,713.76	3,148,293.76	3,132,431.26	2,625,881.26	2,636,131.26	2,531,200.00	1,864,462.50	85,954,690.78
Governmental		Interest		310,944.38	268,296.88	228,153.13	185,440.63	138,065.63	88,100.00	37,231.25	8,522,276.57
		Principal		2,200,000.00	2,095,000.00	2,175,000.00	2,255,000.00	2,360,000.00	2,355,000.00	1,790,000.00	47,472,200.00
		Total		2,821,888.76	2,631,593.76	2,631,306.26	2,625,881.26	2,636,131.26	2,531,200.00	1,864,462.50	64,535,832.79
Business Type		Interest		40,912.50	25,850.00	13,062.50	-	-	-	-	2,361,317.33
		Principal		40,912.50	25,850.00	13,062.50	-	-	-	-	2,361,317.33
		Total		600,000.00	465,000.00	475,000.00	-	-	-	-	16,636,133.31
		Total		681,825.00	516,700.00	501,125.00	-	-	-	-	21,358,767.97
Special Assessments		Interest		-	-	-	-	-	-	-	119,784.42
		Principal		-	-	-	-	-	-	-	2,270,000.00
		Total		-	-	-	-	-	-	-	2,509,568.84

Revenue and Expense by Fund Type

	General Fund	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Component Unit
Revenue:								
Property taxes	6,737,803	6,438,112	-	302,932	1,753,402	-	-	-
State and local taxes	17,566,829	6,292,000	-	-	-	-	-	-
Business license & permits	406,700	-	-	-	-	3,025	-	-
Non-business license & permits	656,500	-	-	-	825	-	-	-
Government grants	38,837	986,179	-	-	-	71,000	-	606,039
Charges for services	5,595,971	414,284	11,500	-	19,037,749	257,145	-	-
Program fees	800	-	-	-	394,865	-	-	8,650
Concessions	-	13,000	-	-	460,577	-	-	-
Rents and royalties	51,486	11,450	-	-	861,803	-	-	-
Employer contribution	-	-	-	-	-	4,822,100	5,364,174	-
Employee contribution	-	-	-	-	-	1,212,841	1,011,727	-
Retiree contribution	-	-	-	-	-	431,035	-	-
Engineering	-	-	-	-	-	1,352,000	-	-
Equipment maintenance	-	-	-	-	-	4,081,434	-	-
Hydroplant	-	-	-	-	-	208,000	-	-
Transfers	6,909,310	1,095,755	899,534	4,012,230	823,835	167,264	-	-
Investments and loans	17,846	40,827	10,252	2,759	95,782	15,106	460	799
Contributions and donations	8,496	98,600	-	-	13,475	-	-	22,450
Reimbursements	160	-	-	-	-	-	-	-
Sale of fixed assets	4,000	4,500,000	-	-	-	83,928	-	-
Proceeds from LT liabilities	6,600	-	7,955,000	-	9,993,193	-	-	-
Other	161,000	-	-	-	290,525	73,200	-	500
Revenue CY 2015	38,162,338	19,890,207	8,876,286	4,317,921	33,726,031	12,778,078	6,376,361	638,438
Revenue CY 2014	29,548,167	22,024,901	12,299,156	18,129,392	38,670,015	9,524,795	6,169,405	467,983
Revenue FY 13-14	36,438,308	25,259,141	4,389,250	17,571,153	48,352,925	12,817,141	6,156,078	601,307
Revenue FY 12-13	35,195,579	23,492,770	4,760,240	2,045,208	43,245,906	13,405,882	8,833,162	402,352
Revenue FY 11-12	34,451,823	21,281,474	5,414,240	2,045,558	40,045,618	13,046,898	8,454,436	502,378
Revenue FY 10-11	33,226,293	22,439,047	5,991,275	2,041,030	29,529,511	10,789,292	6,171,589	997,806
Revenue FY 09-10	31,707,406	19,377,754	8,116,559	1,378,303	24,218,633	11,070,640	5,868,578	468,741
Revenue FY 08-09	30,560,181	16,457,278	13,172,567	883,541	22,499,942	12,013,955	7,246,801	535,830
Revenue FY 07-08	30,204,080	16,637,559	6,434,480	747,588	18,733,083	9,096,654	7,259,701	451,042
Revenue FY 06-07	27,709,361	17,703,137	3,326,000	1,036,256	22,980,817	9,144,725	5,133,811	343,508
Percent change from CY 2014	93.8%	80.4%	27.0%	5.7%	59.4%	96.0%	83.2%	73.4%
Expense:								
Personnel	25,627,379	2,964,049	-	-	7,397,202	2,302,007	8,032,331	499,459
Supplies	1,344,936	173,671	-	-	2,156,098	1,417,523	-	37,696
Services	8,491,944	1,470,405	5,028,466	23,270	5,109,637	6,882,614	90,000	52,532
Other	334,785	1,945,276	-	-	142,763	85,456	13,100	24,197
Programs	50,000	2,282,400	-	-	613,100	-	-	-
Capital	75,000	20,000	5,605,000	-	6,996,000	1,298,736	-	-
Debt	-	-	-	4,124,255	4,908,747	169,069	-	-
Transfers	395,900	9,171,753	1,759,000	-	2,092,831	488,444	-	-
Depreciation/Contingency/Other	2,028,604	4,651,047	-	-	2,161,771	682,739	-	-
Expense CY2015	38,348,548	22,678,601	12,392,466	4,147,525	31,578,149	13,326,588	8,135,431	613,884
Expense CY2014	29,548,167	25,077,748	15,391,156	18,157,813	37,667,787	10,390,774	5,687,797	467,170
Expense FY 13-14	36,438,308	29,576,358	9,001,963	17,767,578	50,430,155	12,157,876	7,311,954	601,307
Expense FY 12-13	35,195,579	25,102,145	6,148,271	2,248,705	44,091,886	13,609,542	7,139,276	446,094
Expense FY 11-12	34,422,750	23,388,842	7,039,044	2,335,533	41,945,591	13,165,277	6,549,445	487,439
Expense FY 10-11	33,167,503	28,305,915	12,567,302	2,153,154	33,065,111	11,694,725	6,299,218	606,942
Expense FY 09-10	31,707,406	19,206,622	9,335,143	1,325,424	27,767,495	10,038,806	6,917,089	431,208
Expense FY 08-09	30,560,181	19,812,680	4,525,208	848,771	24,726,540	12,032,771	5,100,300	438,698
Expense FY 07-08	30,204,080	19,107,893	7,929,644	868,486	23,479,244	9,499,320	5,107,950	363,197
Difference from FY CY 2014	8,800,381	(2,399,147)	(2,998,690)	(14,010,288)	(6,089,638)	2,935,814	2,447,634	146,714
Percent change from CY 2014	29.8%	-10.3%	-42.6%	-599.9%	-14.5%	22.3%	37.4%	30.1%
Cash flow CY 2015:								
Revenue less expense	(186,210)	(2,788,394)	(3,516,180)	170,396	2,147,882	(548,510)	(1,759,070)	24,554
Add back depreciation	-	-	-	-	1,891,170	627,739	-	-
Budgeted cash flow	(186,210)	(2,788,394)	(3,516,180)	170,396	4,039,052	79,229	(1,759,070)	24,554
Income (loss) CY 2015:								
Revenue less expense	(186,210)	(2,788,394)	(3,516,180)	170,396	2,147,882	(548,510)	(1,759,070)	24,554
Loan repayments received	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	500,000	-	-	-
Capital outlay	-	-	-	-	6,996,000	1,298,736	-	-
Debt principal	-	-	-	-	3,483,590	116,667	-	-
Budgeted income (loss)	(186,210)	(2,788,394)	(3,516,180)	170,396	13,127,472	866,893	(1,759,070)	24,554

Table 13

Total CY 2015	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
15,232,249	15,807,718	16,161,297	16,822,534	16,561,977	16,107,780	13,806,920	13,125,764	12,424,549
23,858,829	18,094,552	23,704,415	23,375,870	22,800,330	21,623,336	22,742,599	20,627,326	21,537,375
409,725	292,924	431,550	423,530	372,810	358,210	356,335	324,000	311,510
657,325	485,775	671,500	557,150	471,650	470,950	494,545	444,500	442,700
1,702,055	6,012,487	6,210,350	7,964,301	8,117,128	9,464,921	4,405,504	4,031,939	7,611,076
25,316,649	18,794,378	24,946,766	24,487,174	23,686,743	22,558,069	21,071,639	19,321,369	18,361,297
404,315	306,259	389,525	393,642	445,135	392,740	375,435	341,670	333,699
473,577	463,525	506,799	461,952	471,990	447,034	443,668	434,628	437,978
924,739	868,209	943,161	825,830	801,120	811,677	796,330	835,273	862,041
10,186,274	8,006,474	9,271,359	8,822,831	8,619,738	7,959,115	7,262,809	6,432,272	6,110,871
2,224,568	1,532,925	2,207,444	2,170,095	2,105,136	1,992,374	1,888,100	1,753,756	1,724,379
431,035	311,946	755,463	966,563	813,674	736,482	740,298	705,725	648,986
1,352,000	1,100,000	1,293,270	1,339,470	1,286,001	1,107,938	1,186,588	1,170,865	1,109,750
4,081,434	3,053,797	3,854,398	3,690,404	3,678,449	3,389,565	3,563,880	3,034,087	2,862,055
208,000	167,320	240,798	233,501	228,766	277,239	257,445	115,786	-
13,907,928	16,679,703	17,087,259	13,228,869	13,270,338	11,172,716	8,507,072	8,130,467	8,821,422
183,831	1,392,732	1,373,615	4,425,516	4,017,423	2,242,698	3,315,816	5,322,109	5,320,826
143,021	172,369	450,200	223,618	1,078,665	1,942,100	1,369,268	582,960	509,315
160	100	150	74	65	84	100	300	300
4,587,928	4,504,030	4,504,030	3,000	8,550	-	2,450	-	-
17,954,793	38,479,331	36,411,525	20,715,524	16,252,027	7,972,000	9,440,000	16,559,000	3,037
525,225	307,260	170,429	249,651	154,710	158,815	179,813	76,299	131,021
124,765,660	136,833,814	151,585,303	131,381,099	125,242,425	111,185,843	102,206,614	103,370,095	89,564,187
136,833,814								
151,585,303								
131,381,099								
125,242,425								
111,185,843								
102,206,614								
103,370,095								
89,564,187								
(12,068,154)								
-8.8%								
46,822,427	34,884,592	44,010,476	42,441,078	41,274,294	40,525,904	40,083,343	36,720,879	35,268,691
5,129,924	4,339,834	5,328,417	5,167,418	4,956,980	4,603,121	5,165,061	4,675,903	4,549,184
27,148,868	21,303,159	25,389,504	24,737,369	24,303,266	25,304,306	19,686,795	23,460,472	21,555,139
2,545,577	3,015,237	4,860,189	1,900,875	1,852,023	1,970,382	1,866,327	1,654,346	1,823,608
2,945,500	3,214,909	4,915,225	4,794,055	5,973,828	6,931,012	4,770,073	5,256,214	5,769,704
13,994,736	31,520,646	33,522,650	31,330,819	27,933,390	27,694,315	19,000,289	11,588,565	12,337,151
9,202,071	22,594,531	22,467,201	5,330,338	5,108,701	4,960,033	3,395,562	2,438,138	2,549,792
13,907,928	16,679,703	17,087,259	13,228,869	13,115,882	11,172,716	8,507,072	8,125,509	8,821,422
9,524,161	4,835,801	5,704,578	5,050,677	4,815,557	4,698,081	4,254,671	4,125,123	3,885,123
131,221,192	142,388,412	163,285,499	133,981,498	129,333,921	127,859,870	106,729,193	98,045,149	96,559,814
142,388,412								
163,285,499								
133,981,498								
129,333,921								
127,859,870								
106,729,193								
98,045,149								
96,559,814								
(11,167,220)								
-8.6%								
(6,455,532)								
2,518,909								
(3,936,623)								
(6,455,532)								
-								
500,000								
8,294,736								
3,600,257								
5,939,461								

Employees by Department
(includes full time, part time, & seasonal employees)

Table 14

	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	Budget CY 2014	Budget CY 2015	Var
Mayor & Council	8	8	8	8	8	8	0
City Clerk	2	2	1	1	1	1	0
General Administration	2	2	3	3	3	3	0
Administrative Services	11	11	11	0	0	0	0
Personnel	4	4	4	0	0	0	0
Information Technology	7	7	7	0	0	0	0
Human Resources	0	0	0	4	4	4	0
Finance	11	11	10	10	11	12	1
Administration	2	2	1	1	1	1	0
Customer Service	4	4	4	4	5	6	1
Accounting	5	5	5	5	5	5	0
Information Technology	0	0	0	7	7	7	0
Community/Economic Development	23	22	20	20	21	21	0
Administration	1	1	1	1	2	2	0
Economic Dev	2	2	1	2	1	1	0
Planning/Redev	9	9	8	7	8	8	0
Inspection	11	10	10	10	10	10	0
ML King Center	22	22	14	36	36	43	7
Full Time	5	5	5	7	7	7	0
Part Time	17	17	9	29	29	36	7
Police	112	110	110	111	111	110	-1
Administration	4	4	4	4	4	4	0
Operations	58	56	56	57	59	58	-1
Investigations	23	24	24	24	22	22	0
Staff Support	27	26	26	26	26	26	0
Fire	61	60	59	59	59	59	0
Administration	3	3	3	3	3	3	0
Emergency/Disaster	13	14	14	15	15	14	-1
Fire Prevention	1	1	1	1	1	1	0
Ambulance	44	42	41	40	40	41	1

Employees by Department
(includes full time, part time, & seasonal employees)

Table 14

	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	Budget CY 2014	Budget CY 2015	Var
Public Works	118	117	117	115	115	112	-3
Administration	11	12	13	11	11	10	-1
Motor Vehicle Parking	2	2	2	2	2	0	-2
Water Meter Services	4	4	4	4	4	4	0
Engineering	22	19	20	20	20	18	-2
Municipal Services	27	27	27	27	27	32	5
Fleet Services	17	17	17	16	16	13	-3
Utilities Services	21	21	21	22	22	22	0
Utilities Maintenance	14	15	13	13	13	13	0
Parks & Recreation	221	252	249	231	224	213	-11
Full Time	31	25	27	27	27	26	-1
Part Time	53	59	53	53	55	52	-3
Seasonal	137	168	169	151	142	135	-7
City Total	591	617	602	605	600	593	-7
Library	43	43	44	44	44	44	0
Grand Total	634	660	646	649	644	637	-7

Full Time Equivalent by Cost Center

Table 15

	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	Budget CY 2014	Budget CY 2015	Variance
Mayor and Council	8.00	8.00	8.00	8.00	8.00	8.00	-
City Clerk	1.40	1.45	1.00	1.00	1.00	1.00	-
General Administration	2.00	2.00	3.00	3.00	3.00	3.00	-
Administrative Services							
Administration	3.00	3.10	3.40	-	-	-	-
Personnel Services	1.00	0.70	0.40	-	-	-	-
Insurance	1.00	1.60	1.60	-	-	-	-
IT Services	6.00	5.35	5.35	-	-	-	-
GIS	-	0.25	0.25	-	-	-	-
	11.00	11.00	11.00	-	-	-	-
Human Resources							
Administration	-	-	-	2.20	2.20	2.20	-
HR Services	-	-	-	0.40	0.40	0.40	-
Insurance	-	-	-	1.40	1.40	1.40	-
	-	-	-	4.00	4.00	4.00	-
Finance							
Administration	1.25	1.25	1.00	1.00	1.00	1.00	-
Customer Service	4.00	4.00	4.00	4.00	4.31	5.23	0.92
Accounting	5.00	5.00	5.00	5.00	5.00	5.00	-
	10.25	10.25	10.00	10.00	10.31	11.23	0.92
Information Technology							
Administration	-	-	-	2.00	2.00	2.00	-
Services	-	-	-	4.80	4.50	4.50	-
GIS	-	-	-	0.20	0.50	0.50	-
	-	-	-	7.00	7.00	7.00	-
Community/Economic Development							
Administration	0.50	0.50	0.50	0.75	0.86	0.94	0.08
Economic Development	2.80	2.70	1.88	2.50	3.23	3.06	(0.17)
Planning/Zoning/Historic Preservation	6.52	6.62	5.72	4.85	3.77	3.89	0.12
Neighborhood Redevelopment	1.90	1.90	1.90	1.90	2.25	2.26	0.01
Inspection	5.85	4.85	4.95	4.92	6.07	6.12	0.05
Rental Inspection	5.15	5.15	5.05	5.08	4.05	4.03	(0.02)
	22.72	21.72	20.00	20.00	20.23	20.29	0.06
Martin Luther King Jr. Center							
Administration	1.15	2.00	2.20	3.75	3.05	3.00	(0.05)
Sponsored Programs	6.68	9.58	7.56	10.27	11.62	12.04	0.42
	7.83	11.58	9.76	14.02	14.67	15.04	0.37
Police							
Administration	4.00	4.00	4.00	4.00	4.00	4.00	-
Patrol	56.00	56.00	56.00	57.00	58.35	58.30	(0.05)
Community Services	3.45	2.45	2.45	2.45	2.45	2.45	-
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	10.10	10.20	10.20	9.90	9.90	-
Narcotics/Vice	7.30	7.30	7.30	7.30	5.30	5.30	-
Juvenile	7.30	6.60	6.50	6.50	6.50	6.50	-
	112.00	110.00	110.00	111.00	110.05	110.00	(0.05)

Full Time Equivalent by Cost Center

Table 15

	Budget FY 10-11	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	Budget CY 2014	Budget CY 2015	Variance
Fire							
Administration	9.16	8.98	8.94	8.94	8.94	8.94	(0.00)
Emergency/Disaster Services	21.28	20.65	20.52	20.52	20.52	20.52	(0.00)
Fire Prevention	7.16	6.98	6.94	6.94	6.94	6.94	(0.00)
Ambulance	23.40	22.74	22.60	22.60	22.60	22.60	(0.00)
	<u>61.00</u>	<u>59.35</u>	<u>59.00</u>	<u>59.00</u>	<u>59.00</u>	<u>59.00</u>	<u>(0.00)</u>
Public Works							
Administration	19.98	21.11	20.46	20.50	19.74	18.84	(0.90)
Street Maintenance & Repair	7.57	7.69	8.32	8.32	8.88	7.54	(1.34)
Snow & Ice Control	0.64	0.64	0.64	0.64	0.34	0.66	0.32
Refuse Collection	8.02	8.02	8.02	8.02	8.09	7.80	(0.29)
Levee/ROW Maintenance	6.01	5.92	5.92	5.92	6.66	5.72	(0.94)
Water Distribution	14.28	13.68	13.75	13.75	12.78	13.75	0.97
Wastewater Collection	2.87	3.67	3.02	2.97	2.85	2.97	0.12
Motor Vehicle Parking	1.53	1.38	1.88	1.88	1.88	0.18	(1.70)
Water Treatment	10.98	10.68	10.63	10.28	10.27	10.25	(0.02)
Wastewater Treatment	9.08	9.68	9.68	9.68	9.52	9.50	(0.02)
Fleet Services	9.15	9.15	9.15	9.15	10.00	10.00	-
Electrical Maintenance	2.45	2.55	3.00	2.00	2.00	1.80	(0.20)
Engineering Services	10.55	10.28	10.62	10.28	9.91	10.61	0.70
Building Maintenance	2.10	2.00	1.70	1.70	1.28	2.45	1.17
Sunset Marina	1.24	1.24	1.24	1.24	1.84	1.40	(0.44)
Hydroelectric Plant	0.15	0.15	-	-	0.05	0.25	0.20
Stormwater	7.13	5.95	5.75	5.95	5.06	5.03	(0.03)
	<u>113.73</u>	<u>113.79</u>	<u>113.78</u>	<u>112.28</u>	<u>111.15</u>	<u>108.75</u>	<u>(2.40)</u>
Parks & Recreation							
Administration	2.25	2.20	2.45	2.45	2.50	2.50	-
Park Maintenance	15.17	16.08	14.77	14.73	16.64	15.28	(1.36)
Recreation Programs	11.23	14.02	12.17	9.59	11.27	8.71	(2.56)
Highland Springs Golf	14.18	13.98	14.12	14.10	16.90	13.38	(3.52)
Saukie Golf	9.66	9.64	8.73	8.74	10.87	8.76	(2.11)
Golf Pro Shop	0.14	0.14	0.14	0.14	0.19	0.03	(0.16)
Whitewater Junction	7.09	7.09	7.09	7.06	9.37	7.21	(2.16)
RI Fitness Center	17.01	15.66	14.92	16.28	18.10	13.47	(4.63)
Riverfront Park	1.77	2.17	2.27	2.31	2.38	2.40	0.02
	<u>78.50</u>	<u>80.98</u>	<u>76.66</u>	<u>75.40</u>	<u>88.22</u>	<u>71.74</u>	<u>(16.48)</u>
Library							
Administration	2.00	1.91	2.00	2.00	4.00	3.00	(1.00)
Main Library	22.36	21.28	21.98	21.80	20.17	20.15	(0.02)
30/31 Library	4.00	3.82	4.00	4.00	4.00	4.77	0.77
Southwest Library	3.25	3.10	3.25	3.25	3.25	3.73	0.48
	<u>31.61</u>	<u>30.11</u>	<u>31.23</u>	<u>31.05</u>	<u>31.42</u>	<u>31.65</u>	<u>0.23</u>
Total	<u>460.04</u>	<u>460.23</u>	<u>453.43</u>	<u>455.75</u>	<u>468.05</u>	<u>450.70</u>	<u>(17.35)</u>



ROCK ISLAND
ILLINOIS

General Community Information

Table 16

General Information:

Population	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>		2011	Percent
<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>of City</u>
DNC Gaming & Entertainment	Casino/Hotel/Restaurant	22,000,375	4.83%
Modern Woodmen of America	Insurance (Home Office)	7,823,999	1.72%
Mid-American Energy Co.	Gas and Electricity Utility	4,905,903	1.08%
Thoms-Proester Co.	Wholesale Food Distributor	4,640,955	1.02%
Friendship Manor	Residential Life Care Facility	2,996,146	0.66%
First Equity Management	Grocery Store	2,529,933	0.56%
ATI Products / John Deere	Manufacturing	2,338,072	0.51%
Illinois Housing Development Authority	Affordable Housing for Seniors	1,934,290	0.43%
Rock Island River Terminal	Manufacturing	1,700,780	0.37%
Eye Surgeons Associates	Eye Clinic	1,595,599	0.35%
Total		\$52,466,052	11.53%

Notes:

1. Valuation as of January 1, 2013, for taxes collected in 2014.
2. Total City assessed valuation equals \$455,039,966



ROCK ISLAND
ILLINOIS

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 percent 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, Erawan, 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: 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 not only 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, will be completed by Rock Island GROWTH in January 2015. 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 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 2015, 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 initiated 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 constructed a new 189,000 square foot distribution facility in the City's southwest industrial area. 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 the 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 has moved 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 May 2015; 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 ever 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 only 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, Human Resources, Community and Economic Development Department including Code Enforcement and Building Inspection, and Information Technology.

Public Safety

The Police Department is divided into three divisions: Field Operations, Criminal Investigations, and Administrative Technical Services Division. The City's Police Department, with 83 sworn police officers and 27 civilian employees are currently 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 feet 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 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: daily administration of the department; fire/emergency response services; emergency medical operations which include Paramedic Pumpers with Advanced Life Support (ALS) first-response and (ALS) ambulance transport, Hazardous Material and Technical Rescue Response; and finally, Fire Prevention- which includes fire investigation, inspections and public education. Currently the fire department has four fire stations which house three fire engines, one ladder truck, two ambulances, one light rescue vehicle and one command car. The department is staffed by 59 full time employees consisting of 54 Paramedics, 4 Emergency Medical Technicians and 1 civilian. Through the delivery of services and programs, the Department protects life and property in the community from adverse effects of fire, medical, environmental, and other emergencies, both natural and man-made

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.

Rock Island operates and maintains the potable water treatment, distribution systems, and the sewage collection and treatment systems. The City's source for potable water is the Mississippi River. The municipal potable water system consists of over 220 miles of water mains, 10.85 million gallons of storage, and a 16 million gallon per day (MGD) water plant, with an average consumption of 5.3 MGD and peak consumption of 9.0 MGD. Design of a new water treatment filtration facility to replace the current aging filtration facility is underway with construction anticipated to begin in the spring of 2016.

Sewage collection and treatment are also City responsibilities. The City operates two sewage treatment plants with 17.5 MGD design capacity and 7.1 MGD average load. The City maintains 250 miles of waste water collection mains, 7,000 storm inlets and sewer manholes, six waste water pumping stations, and two sanitary sewer overflow facilities. A new Wet Weather treatment facility, located at the Mill St sewage treatment facility, recently reached substantial completion and has increased the overall capacity of the Mill St sewage treatment plant from 16 MGD to 106 MGD with a short term duration rain storm capacity of 265 MGD.

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.

A new library strategic plan was implemented within the past year, and the results have been extraordinary. The plan focuses on four goals – Early Childhood Literacy, Teen & Family Literacy, Stimulating the Imagination, and creating Comfortable Spaces, both physical and virtual. As part of the plan, library staffers have recently expanded our "Little Free Library" initiative. These community collections encourage people to "take a book / leave a book," with the intention of making reading an essential part of everyone's day. New locations include: the Botanical Center, RIFAC, Rock Island Township, South Rock Island Township, Community Health Care, and the Martin Luther King Community Center. Other tasks we're working on include: new born gift bags, My First Library Card campaigns, compelling programs and events, extensive partnerships with community organizations, computer upgrades, and continuing to provide the best service possible to the citizens of Rock Island.

Parks and Recreation

The City operates 26 parks covering more than 850 acres, including two 18-hole golf courses. Other major facilities include a marina with 485 slips on the Mississippi River, a sports complex for softball and soccer, a riverfront event park, a fitness center, three large parks, pedestrian/bike trails, historic home and family aquatic center.

In 1990 the City took ownership of a former YMCA recreational facility that is now known as the Rock Island Fitness and Recreation Center (RIFAC). The facility has been expanded three times since the City took ownership and now houses the Parks and Recreation Administrative Offices, in addition to an indoor pool, two gymnasiums, fitness-cardiac room, weight room, three racquetball courts and six classroom areas. Expansions have allowed the department to add classroom space, expanded locker rooms, cardiac and weight training areas, expanded walking track, whirlpool, and dedicated aerobic fitness space. The expanded space and amenities have been leverages to increase RIFAC membership. Consolidating administrative staff in this facility has allowed the department to reduce staff and enhance long term financial sustainability.

The family aquatic center, built using bond proceeds and locally raised funds, opened in 2003. The \$4.2 million facility leverages natural topography and includes several slides. A zero depth entry main pool with spray features and four 25 meter lap lanes make White Water Junction a regional destination. Facility operations are primarily supported from entry and membership fees, attendance from visitors residing outside of Rock Island account for more than 40% of all collected fees. The facility receives additional income from programming and rentals.

In 2010 the City opened Schwiebert Riverfront Park located on the Mississippi River in the Downtown area. The development of this marquee park compliments ongoing redevelopment efforts and existing public space in the downtown. The park includes several features including a spray pad fountain, events stage, and a recently added boat dock accommodating space up to 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 is a regional amenity and is rented for private events, community festivals, and concerts. The parks strategic river front location offer unmatched views and connectivity to the regional bike path network.

Joint reciprocity agreements with the public school system and a parochial high school serve to expand the facilities for the City's recreational programs. This includes the schools ability to use tennis courts, golf courses and sport fields for athletic competition. The Park Department has used the schools for summer camp programs and selected recreational programs.

The Parks Department operates two 18 hole golf courses that receive high use from outside residents with approximately 70% using Highland Springs and 40% using Saukie Golf Course. 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, senior citizens program, workforce development, computer training, and substance abuse prevention services. The Center was renovated in 2011 and the added 6,800 square feet which allows the agency 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.

The King Center has increased service capacity through expanded day programming for seniors, health related workshops and mentoring-based recreational services for youth to include the Metropolitan Youth Program, Rock Island Boxing Club, and Rock Island Striders Track Club. The Martin Luther King, Jr. Community Center continues to "*Open Doors of Opportunity*" for the citizens of Rock Island.

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 1987-2013 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 1988 - 2014 budgets 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 ten tabs. The information within these tabs is as detailed below.

Contents The table of contents is located within this budget. 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)
- 282 – Lead Grant Fund

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

Council Strategic Plan

The City of Rock Island has completed development of new action agenda for 2014-2015. The plan reflects the organization's on-going commitment to strategic thinking, measurable results, and the delivery of quality services.

The Mayor and City Council met over a series of public meetings to review and update the strategic plan. After reviewing the past years progress, the City Council worked cooperatively to prioritize a set of strategic initiatives which focuses on infrastructure, financial stability, economic development, redevelopment, and high quality services.

The strategic plan continues to provide direction and guidance to the community and city staff.

Rock Island Action Agenda 2014-2015

Policy Agenda 2014-2015

Top Priority

- Street Policy and Funding
- Internet Access/Fiber to the Homes and Businesses
- Park Facilities: (Playground and Equipment) Inventory and Future Funding
- Public Relations and Marketing Rock Island
- Downtown Revitalization Plan: Update
- Black Hawk Corridor Redevelopment

High Priority

- 18th Avenue Corridor Business Development
- Boards/Commission Evaluation Report and Direction
- Regional Emergency 9-1-1 Communications Center Study
- Sidewalk Policy and Funding
- Rental Housing Inspection Policy, Program and Compliance
- Library Facilities Long Range Plan/Feasibility Study
- 11th Street Business Development

Management Agenda 2014-2015

Top Priority

- Rock Island Arsenal/BRAC Strategy
- WalMart Development
- Jumers Crossings Development
- Audubon School Site Development

High Priority

- Southwest Corridor Business Development
- Comprehensive Citywide Industrial Strategy
- Downtown Business Attraction Strategy
- City Website: Upgrade
- Zoning Code: Revision



ROCK ISLAND
ILLINOIS

Table of Contents

Strategic Planning for the City of Rock Island	1
Rock Island Vision 2030	3
Rock Island a Sustainable City	9
Rock Island's City Government Mission	15
City of Rock Island Plan 2014 – 2020	18
City of Rock Island Action Agenda 2014 – 2015	34

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STRATEGIC PLANNING FOR THE CITY OF ROCK ISLAND

Strategic Planning Model for the City of Rock Island

Value-based principles that describe the preferred future in 15 years

VISION

Destination
“You Have Arrived”

Strategic goals that focus outcome-base objectives and potential actions for 5 years

PLAN

Map
“The Right Route”

Focus for one year – a work program: policy agenda for Mayor and Council, management agenda for staff; major projects

EXECUTION

Itinerary
“The Right Direction”

Principles that define the responsibility of City government and frame the primary services – core service businesses

MISSION

Vehicle
“The Right Bus”

Personal values that define performance standards and expectations for employees

CORE BELIEFS

Fuel
“The Right People”

ROCK ISLAND VISION 2030

Rock Island Vision 2030

ROCK ISLAND

is a **GROWING CITY** ^(A) with **BEAUTIFUL RIVERFRONTS**, ^(B) a **VIBRANT DOWNTOWN**, ^(C) and **LIVABLE NEIGHBORHOODS**. ^(D)

ROCK ISLAND

RESPECTS DIVERSITY AND HISTORY. ^(E)

OUR CITIZENS

have **QUALITY HOMES** ^(F) and **PLACES FOR ENJOYMENT AND FUN.** ^(G)

ROCK ISLAND

is a **PROUD COMMUNITY.** ^(H)

Rock Island Vision 2028

PRINCIPLE A

GROWING CITY

► Means

1. More housing units within Rock Island, maintaining quality of housing stock
2. Expanded local economy through new industries including high tech, sustainability and environmental businesses, and retail stores
3. Home of major insurance companies and financial institutions
4. Southwest Rock Island with retail, commercial and residential developments
5. Expanded Rock Island Arsenal, federal agencies and businesses with employees living in Rock Island
6. Growing Augustana College with a vibrant College Hill District
7. Government partnering with the private sector for growth that benefits the whole community
8. Increased population within Rock Island
9. Development of the I-280 and Illinois 92 area

PRINCIPLE B

BEAUTIFUL RIVERFRONTS

► Means

1. Clean and attractive riverfronts with public access
2. People viewing the rivers as a prime location to live and enjoy
3. Upgraded, well maintained riverfront parks with a variety of activities
4. Recreation opportunities on the rivers and along riverfronts
5. Well-integrated mixed-use development with old industrial sites reused and cleaned up
6. Connected riverfronts by beautiful path, water taxi and trolley with links to other communities
7. Specialty retail and restaurant opportunities along the rivers
8. Successful marina providing access to the river

PRINCIPLE C

VIBRANT DOWNTOWN

► **Means**

1. Attractive urban center for the Rock Island community and the Quad City region – destination for entertainment, dining, shopping
2. Revitalized “Arts and Entertainment District” serving the Quad Cities
3. Well-balanced activities for day time and evening time
4. Business center for financial institutions, insurance companies, professional offices and specialty retail businesses
5. People living in Downtown neighborhoods with services available for residents
6. Riverfront Park serving as a focal point, a destination and a community gathering place and linked to Downtown
7. Successful community events, festivals and celebrations with family events and activities

PRINCIPLE D

LIVABLE NEIGHBORHOODS

► **Means**

1. Neighborhoods promoted as a key Rock Island strength
2. Strong, distinctive and diverse neighborhood identities and pride
3. Quality neighborhood streets, sidewalks, alleys and infrastructure
4. Well maintained and landscaped homes
5. Identified and organized neighborhoods that take responsibility for their neighborhoods
6. People feeling safe at home and in the neighborhood
7. Convenient services and neighborhood retail

PRINCIPLE E

RESPECTS DIVERSITY AND HISTORY

► Means

1. People respect people and acting as one community
2. Enjoying and celebrating socio-economic diversity
3. Incorporating historic sites in marketing Rock Island
4. Celebrating cultural traditions and heritage
5. Inclusive community with a diverse population

PRINCIPLE F

QUALITY HOMES

► Means

1. New residential subdivisions in Rock Island
2. Downtown and infill housing developed consistent with neighborhood character
3. Choices of housing: location, types, and prices
4. Renovation or removal of blighted homes
5. Quality rental opportunities
6. Positive image with realtors, developers, homebuyers
7. Mixed-income housing development at appropriate locations

PRINCIPLE G

PLACES FOR ENJOYMENT AND FUN

► Means

1. Quality parks, swimming facility and community centers
2. Quality libraries, galleries and museums
3. Active use of two riverfronts by residents
4. Variety of entertainment and specialty retail venues throughout the City and Downtown
5. World-class Botanical Center and Gardens, including children's Garden
6. Multi-use trails connecting the City and the region
7. Affordable quality golf courses
8. Access to recreational venues and activities, cultural opportunities and professional sports in the Quad Cities Region
9. Jumers Casino and Crossings

PRINCIPLE H

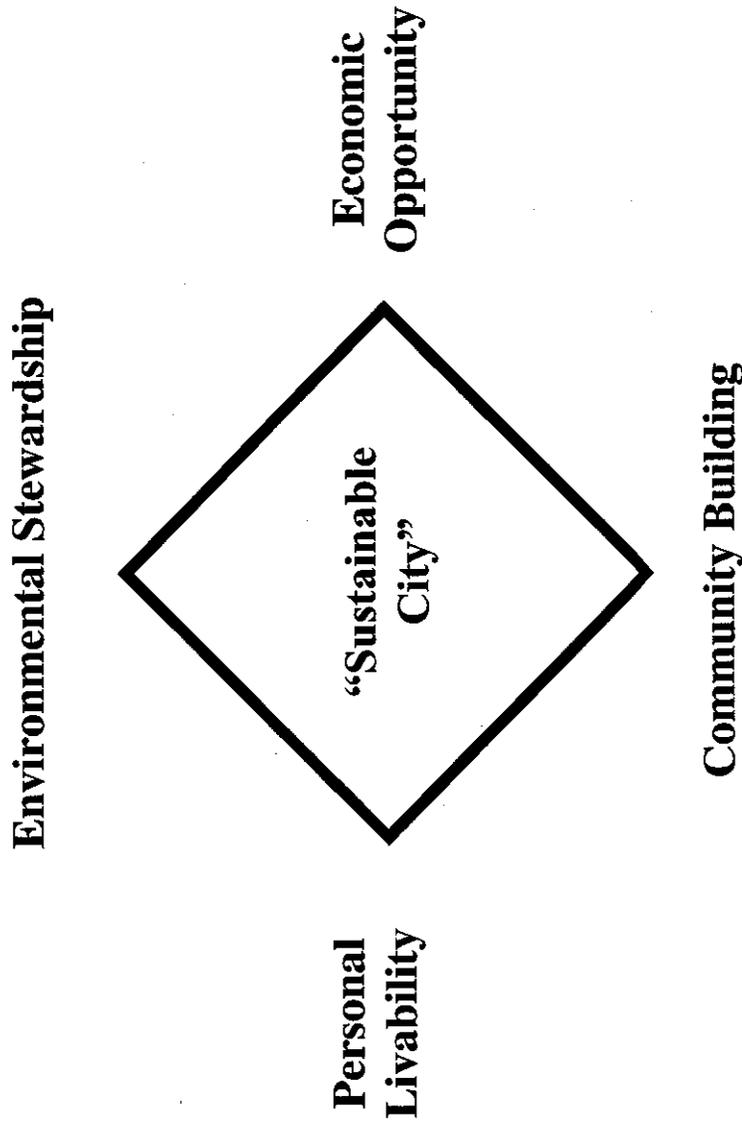
PROUD COMMUNITY

► Means

1. Rock Island having a positive image with other cities, State of Illinois and nationally
2. Rock Island having a positive image with our residents
3. Every resident contributing to make Rock Island a better community
4. Strong community partnerships: businesses, schools and colleges, community organizations
5. Preserving and celebrating our history and heritage of Rock Island
6. Citizens promoting Rock Island and celebrating community successes
7. Attractive, well maintained entrances and gateways identifying Rock Island

ROCK ISLAND A SUSTAINABLE CITY

Sustainable City Model



Personal Livability for Rock Island

Reputation of safe neighborhoods

Quality programming for Library, King Center, Parks and Recreation – affordable and free

Easy access to programs (e.g. summer camps, King Center)

Recognition of quality schools and educational programs for a lifetime

Residents involved in community safety

Information to “survive” today

Affordable housing opportunity

Aesthetically pleasing city – attractive streetscape, corridors, public spaces

Basic services – water, sewer, snow removal, streets, sidewalks, bike path – necessary for daily living

Opportunities to live near work

Access to the rivers for public use

Arts and Entertainment District

Easy access to interstate system

Environmental Stewardship for Rock Island

Image: Green City (actions and projects – real)

Bike paths

Hydro Plant

Greenhouse Gas and Carbon Footprint

Parks – expansions

Solid Waste System, including recycling

Stormwater management, including rain gardens, wetland protection

Public awareness and taking responsibility

Sustainable business incentives

Hybrid City Fleet

Sewer Treatment Plant design and future operation

Products used by the City government (e.g. golf course)

Clean Air; including burn ban

Clean Water in rivers, streams, ponds

Sunset Marina

Mill Creek

Sylvan Slough Natural Area

Economic Opportunity for Rock Island

Amtrak Service

Business assistance for expansion and retention

Façade program and facility

ISO rating upgrade

Home grown retail programs

Diverse tax base

Brand – living and working in Rock Island

Land for business development

Tournaments bringing people and dollars to Rock Island

Rock Island Arsenal expansion and various business opportunities – Arsenal Development Group

Federal agencies, including Corps of Engineers

Diverse industrial businesses and major employers in Quad Cities and Rock Island County

Rock Island Casino

Easy access to airport

Community Building for Rock Island

Strong community pride – neighborhoods working together

Confidence in City: leadership, Mayor-Council, City staff

Neighborhood associations involving residents

Boards, commissions, taskforces

Residents willing to volunteer

City awarding and rewarding residents efforts

Community events: Labor Day, district events, King Memorial, July 4th, concerts, plays, lectures, film series, neighborhood events

Opportunities to address issues, solving problems – engagement and responsibilities

Partnering with community organizations, Augustana College, businesses, schools

Cooperation among City, GROWTH, Housing Authority

Active volunteers contributing to the community

Inclusive community with a diverse population

ROCK ISLAND'S CITY GOVERNMENT: MISSION

Rock Island's City Government: Our Mission

ROCK ISLAND CITY GOVERNMENT

is *FINANCIALLY SOUND* ⁽¹⁾

and provides the

***BEST SERVICES IN THE QUAD CITIES.* ⁽²⁾**

Rock Island's City Government: Our Mission

PRINCIPLE 1

FINANCIALLY SOUND

► Means

1. Providing services in the most efficient, cost-effective manner
2. Being fiscally responsible City's debt and reserves
3. Having adequate resources to support City services and service levels
4. Producing services responsive to citizens needs
5. Maintaining a strong bond rating

PRINCIPLE 2

BEST SERVICES IN THE QUAD CITIES

► Means

1. Creatively using of unique resources to obtain unique results
2. Having well-built and well-maintained City facilities and infrastructure
3. Having well-trained City employees dedicated to serving Rock Island
4. Anticipating problems and not just react to problems
5. Proudly reliable City services responsive to the citizens needs

CITY OF ROCK ISLAND PLAN 2014 – 2020

City of Rock Island Goals 2020

EXPANDING LOCAL ECONOMY

**INCREASE POPULATION THROUGH
GREAT LIVABLE NEIGHBORHOODS**

**FINANCIALLY SOUND CITY PROVIDING OUTSTANDING
SERVICE AND INFRASTRUCTURE**

REVITALIZATION OF STRATEGIC LOCATIONS

Goal 1

Expanding Local Economy

OBJECTIVES

1. Retain and expand local businesses
2. Support Growth in small businesses
3. Retain and expand retail businesses
4. Attract new businesses to Rock Island
5. Attract and retain young professionals
6. Attract high tax-generating businesses
7. Expand city tax base

MEANS TO RESIDENTS

1. More job opportunities for residents
2. Opportunities to start and grow a business in Rock Island
3. Convenient shopping in Rock Island
4. Rock Island as a desirable place or young professionals
5. Reduced tax burden on residential taxpayers
6. New revenues from people coming to Rock Island to shop

**SHORT TERM CHALLENGES
AND OPPORTUNITIES**

1. Attracting new businesses – helping businesses to discover Rock Island
2. Different business climates: Illinois vs. Iowa with the loss of meaningful jobs due to state’s actual and perceived negative business climate
3. Lack of large industrial development lots (100 acres and larger)
4. Expansion of Rock Island Arsenal
5. Competition from other communities and their seeking out Rock Island businesses to relocate
6. Changes in retail businesses and internet sales

**LONG TERM CHALLENGES
AND OPPORTUNITIES**

1. Performance accountability for economic development organizations
2. Need for young – middle age wage earning middle income families
3. Perception of Rock Island by businesses, realtors, Quad Cities First
4. Awareness of City economic development programs and incentives
5. Cultivating a business climate that supports entrepreneurial businesses
6. Recovery from a national recession and businesses willingness to invest
7. Developing a strong relationship with current Rock Island businesses

POLICY ACTIONS 2014 – 2015

1. 18th Avenue Corridor Business Development
2. City Small Business Development Position
3. 6th Avenue Corridor Business Development

PRIORITY

High Priority

MANAGEMENT IN PROGRESS 2014 – 2015

1. Micro Loan Program (under \$10,000)

ON THE HORIZON 2015 – 2020

1. Quad Cities 1st
2. Prairie View Business Park
3. Quad Cities Convention and Visitors Bureau
4. Sports Tourism Development Strategy
5. Hotel Attraction Strategy

**MANAGEMENT ACTIONS
2014 – 2015**

1. Rock Island Arsenal/Brac Strategy
2. Junners Crossing Development
3. Southwest Corridor Business Development
4. Comprehensive Citywide Industrial Strategy

PRIORITY

Top Priority
Top Priority
High Priority
High Priority

Goal 2 Increased Population Through Great Livable Neighborhoods

OBJECTIVES

1. Have residents feel safe and are safe at home and in their neighborhoods
2. Upgrade neighborhood infrastructure: streets, sidewalks, utilities, facilities
3. Increase population in the City of Rock Island
4. Increase number of leisure and quality of life amenities for residents
5. People want to live in Rock Island neighborhoods
6. Upgrade parks and recreational facilities

MEANS TO RESIDENTS

1. Rock Island – a preferred, desirable place to live
2. Choice for housing: type, price
3. Opportunities to move up in Rock Island
4. Protection and enhancement of property values
5. Involvement in the neighborhood and the community
6. Pride in your neighborhood

SHORT TERM CHALLENGES AND OPPORTUNITIES

1. Lack of middle and high-income housing, especially rental units
2. Addressing neighborhood nuisances and code violations
3. Perception of safety and crime in Rock Island and community in general
4. Attracting young middle class families and professionals
5. Image of public schools
6. Reputation and image of specific neighborhoods
7. High percentage of subsidized vs. non-subsidized housing
8. Residents and property owners taking responsibility for maintenance

LONG TERM CHALLENGES AND OPPORTUNITIES

1. Challenging demographics with long term decline in household incomes, deteriorating condition of housing stock, increasing age and life expectancy of residents
2. Realtors labeling and negative comments about Rock Island
3. Aging parks and equipment needing maintenance or replacement
4. Partnering among City of Rock Island, GROWTH, and Rock Island Housing Authority
5. No clear vision and direction for housing in Rock Island
6. Reduced funding levels from HUD and continuation of “entitlement” status
7. Residents dislike of brand: “Westend” or “New Old Chicago”

POLICY ACTIONS 2014 – 2015

1. Internet Access/Fiber to Homes and Businesses
2. Park Facilities/Playground Equipment: Inventory and Funding
3. Public Relations and Marketing Rock Island
4. Rental Housing Inspection Policy, Program, Compliance
5. Library Facilities Long Range Plan
6. Preservation Ordinance: Revision
7. Neighborhood Partners
8. 1st Avenue Improvements

PRIORITY

- | |
|---------------|
| Top Priority |
| Top Priority |
| Top Priority |
| High Priority |
| High Priority |

MANAGEMENT ACTIONS 2014 – 2015

1. Zoning Code: Revision
2. Code Enforcement
3. 175th Dodransbicentennial Celebration

PRIORITY

- | |
|---------------|
| High Priority |
|---------------|

MANAGEMENT IN PROGRESS 2014 – 2015

1. New Building Codes: Adoption
2. Safe Routes to School Travel Plan for Earl Hanson
3. Bi State Regional Trail Development: Participation
4. Emerald Ash Borers Program
5. Tennis/Pickle Ball Development
6. Police Computer Forensics Specialist
7. Southwest Residential Development
8. YWCA, Parks and Recreation: Programming Agreement
9. Police Manpower/Deployment Study

MAJOR PROJECTS 2014 – 2015

1. Corretta Scott-King Technology Center (Focus on 18-35)
2. King Center: Security and Lighting Improvements
3. Children's Garden
4. Dock
5. Residential Neighborhoods Concrete Patching Program: Expansion
6. Library Roof

ON THE HORIZON 2015 – 2020

1. Eastend Illinois 92 Housing/Business Revitalization Plan/One Way – Two Way Modifications
2. Dog Park Development
3. Comprehensive Housing Market Study: City Action Plan
4. Arsenal Gateway Beautification Plan
5. Home Rehabilitation/Upgrade
6. Liquor Licenses: Direction
7. Rock Island Housing Authority Strategy
8. Gun Fire Reduction Plan
9. Building/Home Demolition
10. Campbell Sports Complex: Expansion
11. Sylvan Slough Natural Area
12. Parks Evaluation
13. City Staff Transfer to Library
14. Bike Lanes/Paths Plan: Review

Goal 3

Financially Sound City Providing Outstanding Services and Infrastructure

OBJECTIVES

1. Take financially responsible actions creating a long-term sustainable city government
2. Maintain fund reserves consistent with defined City policies and national standards
3. Upgrade City infrastructure: streets, utilities, sidewalks and alleys
4. Update information technology (hardware/software) to improve service delivery and customer service
5. Provide sufficient resources to support defined services and service levels
6. Provide outstanding city services – retaining the “Best Services in the Quad Cities”
7. Reduce the cost of service delivery through increasing organization efficiency and productivity

MEANS TO RESIDENTS

1. Value for tax dollars and fees
2. Reliable service delivery by the City
3. Timely response with resolution to your problem
4. Customer-friendly service delivery
5. Well-maintained city Facilities and infrastructure
6. Pride in city services: “Best in Quad Cities”

SHORT TERM CHALLENGES AND OPPORTUNITIES

1. Revenues to support current services and service levels
2. Funding pensions and mandates
3. Willingness to increase taxes and fees or reduce or eliminate services
4. Residents' expectations for services
5. Residents' expectations of online City services and payments
6. Potential changes in minimum wage and the impact on City services
7. Keeping property taxes stable for homeowners and businesses
8. Reduction of revenues from State of Illinois, and federal government grants; and funding for programs and projects
9. Aging facilities and infrastructure needing repair or replacement

LONG TERM CHALLENGES AND OPPORTUNITIES

1. Need to upgrade City informational technology
2. People not distinguishing "Rock Island": City or County
3. Aging, deteriorating City infrastructure with potential major failures
4. Unforeseen events impacting City operation and revenues
5. Financial condition of Rock Island County impacting the City

POLICY ACTIONS 2014 – 2015

1. Street Policy and Funding
2. Boards/Commissions Evaluation Report and Directions
3. Regional Emergency 9-1-1 Communications Center Study
4. Sidewalk Policy and Funding
5. Software Upgrade
6. Water Treatment Plant @ 24th Street

PRIORITY

- Top Priority
- High Priority
- High Priority
- High Priority

MANAGEMENT IN PROGRESS 2014 – 2015

1. IAFF Negotiation and Contract
2. Budget: Calendar Year/Format
3. CIP Budget Process: Improvements
4. SOP's (Standard Operating Procedures)
5. Fire Water Rescue Boat
6. NIMS Compliant (Citywide)
7. Heart Monitor/Defibrillator (Southwest Fire Station)
8. 800 MHz Radio System
9. Health Insurance: Modifications
10. Public Works AVL
11. Virtual Desktop Infrastructure: Implementation
12. Fleet Software System: Installation
13. Annual IT Equipment Replacement
14. Friends of Library: Agreement
15. Parking Enforcement Outsourcing Options
16. Gaming Revenues
17. City Hydro Electric Plant
18. Water Rates
19. GIS Software Program
20. City Investment Policy
21. Fees/Rate Study
22. Cost Allocation Study

MANAGEMENT ACTIONS

2014 – 2015

1. City Website: Upgrade
2. 1st Class Sunset Marina
3. Social Media/Facebook Guidelines

PRIORITY

- Top Priority

MAJOR PROJECTS 2014 – 2015

1. Central Fire Station/Fire Station #4: Concrete Parking Lots
2. Fiber Optics (15th Avenue and 31st Avenue)
3. Wet Weather Treatment Plan
4. Long Term Control Plan
5. Raw Water Pump #3
6. Water Mains Replacement
7. Filter Treatment Building Pilot
8. Dredging Project
9. Police Station: Council Decision on Construction Contract

ON THE HORIZON 2015 – 2020

1. Fire Station: Upgrade
2. City Hall: Entryways (2015), Windows (2016)
3. Fire Equipment Replacement (2016/2017)
4. Special Assessment Ordinance for Roads
5. City Hall Plan
6. Municipal Solid Waste Collection
7. City Services Review/Report
8. Insurance Policy for Water Damage (not covered by insurance)
9. Alley Policy and Funding
10. Tax Rate: Policy Direction
11. Curbside Recycling Program
12. High Water Bill Insurance
13. Rock Island County Courthouse
14. Illinois Pension Funding: Policy Direction

Goal 4 Revitalization of Strategic Locations

OBJECTIVES

1. Increase/expand retail businesses and sales tax revenues
2. Work in partnership with neighborhoods, businesses, community organizations, institutions
3. Increase residential opportunities
4. Increase private sector investment
5. Create a vibrant Downtown – a destination for residents and region
6. Develop 11th Street Corridor
7. Develop College Hill District
8. Develop Columbia Park
9. Develop Black Hawk Corridor

MEANS TO RESIDENTS

1. Protection of property values
2. More choices for retail and housing
3. Making Rock Island a destination – more reasons for visitors to come to the city
4. Greater convenience in daily lives
5. More attractive, livable city

SHORT TERM CHALLENGES AND OPPORTUNITIES

1. Attracting retailers to Rock Island
2. Land available for redevelopment at great locations
3. Limited staff time and resources
4. National recession and access to the capital markets
5. Perceptions of Rock Island and specific locations
6. Downtown TIF running out of time and available dollars
7. Addressing historic preservation and guidelines

LONG TERM CHALLENGES AND OPPORTUNITIES

1. Aggressively marketing the strategic locations
2. Awareness of city programs and incentives
3. Working with the neighborhoods and residents
4. Complexity of development agreements
5. Working with Downtown property owners who are not reinvesting
6. Illinois versus Iowa

POLICY ACTIONS 2014 – 2015

1. Downtown Revitalization Plan: Update
2. Black Hawk Corridor Redevelopment
3. 11th Street Business Development Strategy
4. Downtown TIF

PRIORITY

Top Priority
Top Priority
High Priority

MANAGEMENT IN PROGRESS 2014 – 2015

1. Hill and Valley Relocation
2. Downtown Building and Land Inventory
3. Old County Market (24th Street/23rd Avenue)

MANAGEMENT ACTIONS

2014 – 2015

1. Walmart Development
2. Audubon School Site Development
3. Downtown Business Attraction Strategy

PRIORITY

Top Priority
Top Priority
High Priority

ON THE HORIZON 2015 – 2020

1. College Hill District Redevelopment
2. Mississippi Riverfront Restaurant Attraction
3. City – Renaissance Relationship: Downtown
4. Downtown Parking Garage
5. Citywide Land Acquisition Policy and Plan
6. River Taxi: Direction
7. Incubator for Tourism on the River
8. Odor Reduction Plan for Downtown
9. Downtown Land Acquisition Policy
10. Downtown Plaza/Plaza Stage

CITY OF ROCK ISLAND ACTION AGENDA 2014 – 2015

City of Rock Island Policy Agenda 2014 – 2015

TOP PRIORITY

Street Policy and Funding

- Internet Access/Fiber to the Homes and Businesses**
- Park Facilities/Playground Equipment: Inventory and Funding**
- Public Relations and Marketing Rock Island**
- Downtown Revitalization Plan: Update**
- Black Hawk Corridor Redevelopment**

HIGH PRIORITY

- 18th Avenue Corridor Business Development**
- Boards/Commission Evaluation Report and Direction**
- Regional Emergency 9-1-1 Communications Center Study**
 - Sidewalk Policy and Funding**
- Rental Housing Inspection Policy, Program and Compliance**
- Library Facilities Long Range Plan/Feasibility Study**
 - 11th Street Business Development**

City of Rock Island Management Agenda 2014 – 2015

TOP PRIORITY

Rock Island Arsenal/BRAC Strategy

Walmart Development

Jumers Crossings Development

Audubon School Site Development

HIGH PRIORITY

Southwest Corridor Business Development

Comprehensive Citywide Industrial Strategy

Downtown Business Attraction Strategy

City Website: Upgrade

Zoning Code: Revision

City of Rock Island Management in Progress 2014 – 2015

Micro Loan Program (under \$10,000)

New Building Codes: Adoption

Safe Routes to School Travel Plan for Earl Hanson

Bi State Regional Trail Development: Participation

Emerald Ash Borers Program

Tennis/Pickle Ball Development

Police Computer Forensics Specialist

Southwest Residential Development

YWCA, Parks and Recreation: Programming Agreement

Police Manpower/Deployment Study

IAFF Negotiation and Contract

Budget: Calendar Year/Format

CIP Budget Process: Improvements

SOP's (Standard Operating Procedures)

Fire Water Rescue Boat

NIMS Compliant (Citywide)

Heart Monitor/Defibrillator (Southwest Fire Station)

800 MHz Radio System

Health Insurance: Modifications

Public Works AVL

Virtual Desktop Infrastructure: Implementation

Fleet Software System: Installation

Annual IT Equipment Replacement

Friends of Library: Agreement

Parking Enforcement Outsourcing Options

Gaming Revenues

City Hydro Electric Plant

Water Rates

GIS Software Program

City Investment Policy

Fees/Rate Study

Cost Allocation Study

Hill and Valley Relocation

Downtown Building and Land Inventory

Old County Market (24th Street/23rd Avenue)

City of Rock Island

Major Projects 2014 – 2015

Corretta Scott-King Technology Center (Focus on 18-35)

King Center: Security and Lighting Improvements

Children’s Garden

Dock

Residential Neighborhoods Concrete Patching Program: Expansion

Library Roof

Central Fire Station/Fire Station #4: Concrete Parking Lots

Fiber Optics (15th Avenue and 31st Avenue)

Wet Weather Treatment Plan

Long Term Control Plan

Raw Water Pump #3

Water Mains Replacement

Filter Treatment Building Pilot

Dredging Project

Police Station

Property Tax Levy ORDINANCE NO. 088-2014

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, 2014 and ending the thirty-first day of December, 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, 2014 and ending the thirty-first day of December, 2014, the sum of ten million, six-hundred eighty-four thousand, six hundred eighty-five dollars, (\$10,684,685) 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 CY 2014	Amount raised by other than taxation	Amount raised by taxation
General Fund:	29,570,062	28,196,433	1,373,629
Police Pension	2,865,874	178,024	2,687,850
Fire Pension	2,760,723	84,399	2,676,324
Library	2,088,944	118,266	1,970,678
Park	5,891,761	4,138,359	1,753,402
Debt Service	18,157,813	17,935,011	222,802
Total	61,335,177	50,650,492	10,684,685
TIF District #1	3,059,878	3,059,878	0
TIF District #2	15,000	15,000	0
TIF District #3	561,554	561,554	0
TIF District #4	2,081,310	2,081,310	0
TIF District #5	94,669	94,669	0
Community Development	5,566,817	5,566,817	0
M.L.K. Center	171,595	171,595	0
Motor Fuel Tax	834,252	834,252	0
Foreign Fire Insurance	116,616	116,616	0
Riverboat Gaming	6,815,505	6,815,505	0
State Drug Prevention	245,577	245,577	0
DUI Fine Law	16,475	16,475	0
Block Grant	1,177,366	1,177,366	0
Federal Drug Prevention	13,500	13,500	0
Ridgewood Business Park	2,714,457	2,714,457	0
DARE	4,685	4,685	0
Police Contributions	15,109	15,109	0
Elderly Service Contributions	100	100	0
Labor Day Parade	18,220	18,220	0
Adopt-A-School	1,695	1,695	0

	Budget CY 2014	Amount raised by other than taxation	Amount raised by taxation
Capital Improvements	15,217,156	15,217,156	0
Water	5,734,611	5,734,611	0
Wastewater	22,392,226	22,392,226	0
Stormwater	1,299,130	1,299,130	0
Sunset Marina	861,826	861,826	0
CDBG Loan Programs	80,000	80,000	0
CIRLF Loan Programs	450,000	450,000	0
USEPA Brownfields Loans	276,000	276,000	0
Fleet Services	3,351,623	3,351,623	0
Engineering	1,256,586	1,256,586	0
Hydropower Plant	287,011	287,011	0
Self-Insurance	975,473	975,473	0
Health Insurance	4,549,074	4,549,074	0
Cafeteria Plan	61,200	61,200	0
MLK Activity	214,748	214,748	0
Department of Human Services	259,922	259,922	0
Total all funds	142,126,143	131,441,458	10,684,685
Eliminations	-27,152,351		
Net Total	114,973,792		

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

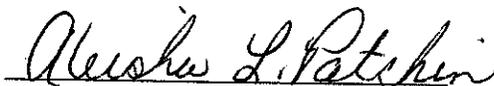
PASSED: December 8, 2014

AYES: Aldermen Murphy

APPROVED: December 9, 2014

Austin
 Clark
 Conroy
 Foley
 Tollenaer
 Hotle

ATTEST:


 CITY CLERK

NAYS: None
 ABSENT: None

ORDINANCE NO. 089-2014

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 January, 2015 and ending on the thirty-first day of December, 2015.

Whereas, on November 10, 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 January, 2015 and ending on the thirty-first day of December, 2015; and

Whereas, the Public hearing was conducted on December 8, 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;

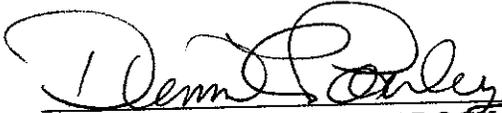
Now therefore, be it ordained by the Mayor and City Council of the City of Rock Island, Illinois that the budget for all corporate purposes of the City of Rock Island, Illinois for the fiscal year beginning January 1, 2015 and ending on December 31, 2015 is incorporated herein by reference, and is hereby 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	38,093,241
201	TIF #1 DOWNTOWN	2,038,067
203	TIF #3 NORTH 11TH STREET	647,539
204	TIF #4 JUMER'S CASINO R I	2,205,974
205	TIF #5 COLUMBIA PARK	7,036
207	COMMUNITY/ECONOMIC DEVELOPMENT	5,221,315
208	TIF #7 THE LOCKS	15,000
209	TIF #8 WATCHTOWER	10,000
211	M L KING CENTER	236,226
221	MOTOR FUEL TAX	1,125,000
222	FOREIGN FIRE INSURANCE	78,670
223	RIVERBOAT GAMING	6,542,976
224	STATE DRUG PREVENTION	273,381
225	DUI FINE LAW	177,510
241	US DEPT OF JUSTICE GRANT	21,132
242	COMM DEV BLOCK GRANT	1,234,640
243	FEDERAL DRUG PREVENTION	18,000
251	PUBLIC LIBRARY	3,003,645
272	DARE	37,555
273	POLICE CONTRIBUTIONS	24,540
274	ELDERLY SERVICE CONTRIBUTIONS	300
276	RI LABOR DAY PARADE	14,000
278	Adopt - A - School	1,402
301	CAPITAL IMPROVEMENTS	12,392,466
405	DEBT SERVICE	4,147,525
501	WATER OPERATIONS/MAINTENANCE	9,171,382
506	WASTEWATER OPER & MAINTENANCE	12,930,519
507	STORMWATER UTILITY	1,633,628
541	SUNSET MARINA	766,778

555	PARK & RECREATION	6,463,537
581	CDBG LOAN PROGRAMS	97,505
584	CIRLF LOAN FUND	514,800
601	FLEET SERVICES	4,720,357
606	ENGINEERING	1,446,041
609	HYDROELECTRIC PLANT	318,258
621	SELF-INSURANCE	1,347,393
626	EMPLOYEE HEALTH PLAN	5,494,539
701	FIRE PENSION	3,971,817
706	POLICE PENSION	4,095,614
711	CAFETERIA PLAN	68,000
901	MLK ACTIVITY	276,755
906	DEPT OF HUMAN SERVICES	337,129
	Total	<u>131,221,192</u>
	Less Eliminations	<u>(26,925,962)</u>
	Budget	<u><u>104,295,230</u></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

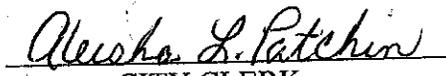
PASSED: December 8, 2014

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ATTEST:



 CITY CLERK

NAYS: None

ABSENT: None

- (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, § 1)

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