

CITY OF ROCK ISLAND



Mayor
Dennis E. Pauley
(2013 - 2017)



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



2nd Ward Alderman
Virgil J. Mayberry
(2015 - 2019)



3rd Ward Alderman
Paul Foley
(2013 - 2017)



4th Ward Alderman
Stephen L. Tollenaer
(2015 - 2019)



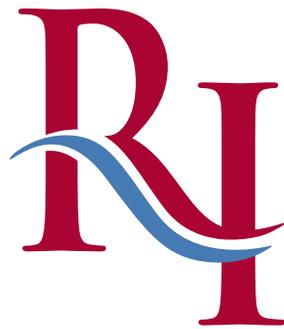
5th Ward Alderwoman
Kate Hotle
(2013 - 2017)



6th Ward Alderman
Joshua Schipp
(2015 - 2019)



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



ROCK ISLAND

ILLINOIS



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EXECUTIVE SUMMARY

October 23, 2015

Mayor and Members of the City Council:

I am pleased to submit the proposed 2016 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, 2016 and ends December 31, 2016. 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 2015-2016 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 2015-2016 are:

Policy Agenda

Top Priority:

- Internet Access/Fiber to Homes and Businesses
- 11th Street Business Development
- Southwest Corridor Business Development
- Blackhawk Corridor Business Development
- Street Program: Policy Direction and Funding
- Water Treatment Plant at 24th Street

High Priority:

- Downtown Business Attraction Strategy
- Mill Creek Water/Sewer Lines and Mitigation
- 18th Avenue Corridor Business Development
- 1st Street TIF Project
- 175th Dodransbicentennial Celebration
- City-Schools Relations
- College Hill District Redevelopment/Enhancement

Management Agenda

High Priority:

- City Corporate Communications Plan and Direction
- Parks and Recreation Department
- Walmart Development
- Rock Island Arsenal/BRAC Advocacy

Top Priority

- Zoning Code: Revision

- New Building Code: Adoption
- Labor Contracts

The proposed 2016 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 \$29,521,364 for capital and infrastructure maintenance projects and a total of \$64,190,599 is planned for the remaining four years. Significant capital and maintenance projects in the 2016 budget include:

Equipment Purchases	855,750
Water Treatment Filter Building	11,281,737
Blackhawk lift Station Improvements	3,700,000
Relocation of Combined Sewer Outfall @ 17 th Street	1,800,000
Contract Street Maintenance	1,700,000
Street Improvements	3,613,549
Combined Sewer Separation (26 th -30 th Street/5 th -9 th Avenue)	1,310,000
3 rd Avenue Sanitary Sewer Replacement	32,500
Economic Development	855,750
	\$25,149,286

2. Municipal Services will be retained at a high level of quality
3. The CY 2016 budget includes expenditures totaling \$4,934,142 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 2016 general fund budget is \$37,120,914. This is a decrease of \$1,227,634 from the CY 2015 revised budget. This increase is primarily related to Services

which decreased 13.24%. This is the result of forgiving one year of Equipment Maintenance lease expense for General Fund Departments. This decision was made to assist with balancing the General Fund Budget. The impact of this is very minimal. Certain purchases will be deferred for one year. Capital for CY 2016 is down 60% due to one-time purchases that were completed in CY 2015.

TOTAL BUDGET

The total budget includes the General Fund, Enterprise Funds, Internal Service Funds and restricted Funds. The CY 2016 budget after eliminations is \$106,796,735. This is an increase of \$2,501,505 or 2% from the CY 2015 budget mostly as a result of the completion as well as the beginning of multi-year capital projects. The greatest increases are reflected in other (11%), capital (45%), and debt service (11%).

PROPERTY TAX

The City's assessed value is anticipated to increase for the first year out of the last four year. The valuation before exemptions is expected to increase 2.49% from last year. It is anticipated this pattern will continue into the future.

The City's tax rate will remain at \$2.39 per \$100 of assessed value. The proposed 2016 budget includes a property tax levy of \$10,953,363. This is an increase of \$266,614 from the 2015 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 continue to remain relatively flat. In recent years we have experience a slight decrease in property values, however, while 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 2016. Further progress will be aided by the City's Comprehensive Plan which was completed in late 2014. This grant funded document will help guide future projects and redevelopment throughout the community. The City has also completed a downtown plan in 2015 which outlines specific strategies for continuing downtown development.

The City also anticipates completing construction of a new \$20 million Police Station with a move in date scheduled for December 2015.

The downtown continues to benefit from an influx of investment and new residents. The City celebrated the opening of The Locks in January 2015, 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.

Riverview Lofts is another significant development in the downtown. This private developer lead project, slated for completion in 2016, 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 completed with developing a comprehensive downtown plan which will guide continued revitalization and investment in our community's historic core.

The City has recently experienced significant investment from institutional, private, and public stakeholders. Trinity Hospital is completed with construction of its \$61 million, 90,000 sq. ft. expansion to its Rock Island campus. The expansion includes a modern cardiac care, an emergency room, and psychiatric patient services. Hill and Valley, a large bakery employing 150 people, has relocated within Rock Island to the Columbia Park area. Production at their new 90,000 sq. ft facility has begun. 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 include FedEx completion of its 189,000 sq. ft. facility in the Southwest Business Park. GTI completing its grow facility in also in the Southwest Business Park.

Watchtower Plaza redevelopment efforts continue to progress in anticipation of a new Wal-Mart store. Wal-Mart has signed the purchase agreement. Many of the existing businesses were successfully relocated within Rock Island.

CVS will complete its new store on the former Audubon School location in early 2016. The developer is currently in lease negotiations to build second building on the site completing the development.

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 was completed in 2015. There are six remaining components to the plan: the 6th Ave Relief Sewer, installation of Farmall Storage Tank both of which are under construction with the remaining components planned for 2016, 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

January 1, 2015

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
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The Budget Digest provides information on revenue and expenditure trends and the assumptions used to create the CY 2016 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 2016 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 2016 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 2016-2020 program anticipates the expenditure of \$64 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 December 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 fiscal year. These priorities are then incorporated

into department budgets. Departments submit their budgets to the finance department for review in August. 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 two separate Monday evening 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 fiscal year on January 1.

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

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

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

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

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

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

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

GENERAL GOVERNMENT FUNCTIONS

The following schedules present a summary of proposed General Fund, Special Revenue Funds and Debt Service Fund budgeted revenues and expenditures for the year ending December 31, 2016 and the amount and percentage of increases and decreases in relation to prior year budgeted revenues and expenditures. Governmental funds are those through which most governmental functions of the City are financed. The measurement focus is upon determination of changes in financial position, rather than upon net income determination.

General Fund

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

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

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

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

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

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

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

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

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

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

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

Public Works. Accounts for public works administration, streets, refuse, electrical maintenance and motor vehicle parking system. Beginning in calendar year 2016, refuse services will be reported as Solid Waste Fund and reclassified as an Enterprise Fund.

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. (Note: Fund closed in CY 2015.)

#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	2015 Budget Adopted	2016 Budget Proposed	Percent of Total	Increase (decrease)	Percent Increase (decrease)
Property Taxes	6,737,803	6,905,780	18.59%	167,977	2.49%
Local Taxes	7,551,529	7,445,000	20.04%	-106,529	-1.41%
State Tax	10,033,700	10,600,056	28.53%	566,356	5.64%
Business License/Permit	406,700	407,700	1.10%	1,000	0.25%
Non-Business License/Permit	656,500	501,100	1.35%	-155,400	-23.67%
Grants	38,837	9,373	0.03%	-29,464	-75.87%
Charges for Services	5,596,771	4,471,334	12.04%	-1,125,437	-20.11%
Rents & Royalties	51,486	49,676	0.13%	-1,810	-3.52%
Transfers	7,062,510	6,597,495	17.76%	-465,015	-6.58%
Investment & Loans	17,846	34,504	0.09%	16,658	93.34%
Other	8,656	125,600	0.34%	116,944	1351.02%
	38,162,338	37,147,618	100%	-1,014,720	-2.66%

Property Tax. For the year ending December 31, 2016, the property tax will be 19% 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 \$164,152, while fire pension increased \$126,534 and police pension increased \$204,814. Police and fire pension levies are determined by an independent actuary.

Property Tax	Extended CY 2015	Levy CY 2016	Difference	Variance
General Fund	1,373,703	1,209,551	-164,152	-11.95%
Fire Pension	2,676,616	2,803,150	126,534	4.73%
Police Pension	2,688,265	2,893,079	204,814	7.62%
Public Benefits	223,126	229,611	6,485	2.91%
Library	1,971,394	2,020,577	49,183	2.49%
Recreation	883,826	905,876	22,050	2.49%
Park	869,818	891,519	21,701	2.49%
	10,686,749	10,953,363	266,614	2.49%
General Fund	6,738,584	6,905,780	167,196	2.48%
Property valuation	448,044,128	459,221,983	11,177,855	2.49%
Property tax rate	2.3852	2.3852	0.0000	0.00%

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

tax rate of \$2.3852 per \$100 of assessed property value. This rate remains the same from the previous four years. The overall levy is expected to increase as a result of an anticipated increase in the EAV of 2.49% or \$266,614. This provides an increase to the Parks and Recreation Department of \$43,751 and \$49,183 for the Library Fund.

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 2.49% in 2016, and a conservative two percent increase annually thereafter through 2018.

Property Tax	Property values	Property tax levy	Property tax rate
2016	459,221,983	10,953,363	2.3852%
2017	468,406,423	11,172,430	2.3852%
2018	477,774,551	11,395,879	2.3852%
2019	487,330,042	11,623,796	2.3852%
2020	497,076,643	11,856,272	2.3852%

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 \$459,827 mostly as a result of slight increases in State Income Tax, Replacement Tax, and Sales and Use Taxes.

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 2016, the utility tax and telecommunications taxes will generate 3% 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 11% 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 2016 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 10% 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 \$875,000 during CY 2016.

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.

Licenses & Permits. The two components of this revenue category are Business Licenses and Permits and Non-Business Licenses and Permits. Combined, they make up 2.45% of General Fund Revenues and are budgeted to decrease 23% as the result of completed large construction projects.

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

Charges for Services. Charges for services include billings for the City ambulance services and other miscellaneous public health and public safety services. Total charges for services decreased as the result of moving refuse fees to the Solid Waste Enterprise Fund. After adjusting for this accounting change, this category reflects an increase of \$73,929 due to anticipated increases in ambulance revenue.

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

Transfers. Included are General Fund charges to other funds for administrative services and operating transfers. Transfers decreased 6.58% as a result of one time transfers for motor fuel tax and gaming eligible expenses that occurred in CY 2015 and are not repeating in CY 2016.

The following schedule is a summary of budgeted General Fund expenditures for the year ended in 2016 and the percentage of increases and decreases in relation to the prior year budget.

General Fund Expenditures	CY 2015 Budget	CY 2016 Proposed	Percent of total	Increase (decrease)	Percent increase (decrease)
Personnel Services	25,627,379	25,783,245	69.46%	155,866	0.61%
Supplies	1,344,936	1,140,604	3.07%	-204,332	-15.19%
Services	8,491,944	7,366,866	19.85%	-1,125,078	-13.25%
Other	334,785	351,310	0.95%	16,525	4.94%
CED Loan/Program Costs	50,000	50,000	0.13%	0	0.00%
Capital	75,000	30,000	0.08%	-45,000	-60.00%
Transfers	395,900	373,074	1.01%	-22,826	-5.77%
Other	2,028,604	2,025,915	5.46%	-2,689	-0.13%
	38,348,548	37,121,014	100%	-1,227,534	-3.20%

Personnel costs: Sixty-one percent of General Fund expenditures are personnel related. Total personnel costs are up slightly less than 1%. This is less than anticipated due to moving personnel expenses related to refuse collection to the Solid Waste Enterprise fund. Within this category, health insurance costs have been reduced 4% and fire and pension expenses have increased by 1% and 2%, respectively. General wage increases range by bargaining unit between 2% and 2.65%.

Supplies: Supplies are budgeted to decrease 15% but only comprise 3% of the budget.

Services: Services makes up almost 20% of the General Fund budget and reflects a decrease of 13.25% or \$1,125,078. This reduction is predominately due to the forgiveness of equipment lease expenses to Equipment Maintenance Fund, an Internal Service Fund. The effect of this on the general fund is that certain equipment purchases will be pushed out one year. This reduction was planned as a cost containment measure for CY 2016.

Other: Other is less than one percent of total expenditures and reflects a slight increase from the prior year.

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

Capital: Though Capital is down 60%, it makes up less than 1% of the General Fund budget. Expenditures included in this category include an upgrade to the City's website.

Transfers: Transfers to other funds total \$373,074. See Table 11 in the miscellaneous section for detail of all transfers.

Contingency: City financial policies set the General Fund contingency at 1% of budgeted expenditures. Based upon this policy, a General Fund contingency of almost \$370,700 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 2016 and has chosen to use a portion of this excess balance to fund the difference between budgeted expenses over budgeted revenues.

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

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

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

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

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

#213 Tax Incremental Financing District Fund #9 1st Street. Accounts for the incremental property tax receipts within the 1st Street TIF district collected and distributed by Rock Island County.

#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 CY 2015	Proposed Budget CY 2016	Percent of total	Increase (decrease)	Percent increase (decrease)
Property Taxes	6,438,112	6,779,866	44.85%	341,754	5.31%
State & Local Taxes	6,292,000	5,926,000	39.20%	-366,000	-5.82%
Grants	986,179	972,571	6.43%	-13,608	-1.38%
Charges for Services	427,284	417,666	2.76%	-9,618	-2.25%
Rents & Royalties	11,450	20,360	0.05%	8,910	77.82%
Investment & Loans	40,827	19,999	0.13%	-20,828	-51.02%
Contributions/Donations	98,600	94,533	0.63%	-4,067	-4.12%
Sale of Assets	4,500,000	0	0.00%	-4,500,000	-100.00%
Operating Transfers	1,095,755	884,935	5.85%	-210,820	-19.24%
	19,890,207	15,115,930	100%	-4,774,277	-24.00%

Property Tax. Special revenue property tax revenue includes the levy for the Library (\$2,020,577) and TIF property tax increments. The levy for the Library increased \$49,899 from CY 2015 property tax extension as a result of increased EAV.

State & Local Taxes. State and local tax revenue is comprised of motor fuel tax, Foreign fire insurance tax, and gaming tax. A slight decrease in revenue is budgeted in this category for motor fuel tax as the result of anticipated lower prices.

Government Grants. This category is comprised of federal grants, state grants, and local grants. This category reflects a 1% increase. Most of this category is the Housing and Urban Development Block Grant. Anticipated grant funds for CY 2016 are \$901,500 which is slightly down from the CY 2015 budget at \$902,000.

Charges for Services. This category includes Library charges for services at Milan/Blackhawk of \$225,406 and other Library fines and fees of \$43,760. Also included in this category are recovered drug funds of \$130,000.

Rents & Royalties. This category is up due to increased rentals anticipated at the Martin Luther King Community Center.

Sale of Assets. This category reflects the one time sale of property in CY 2015.

Operating Transfers. This category tends to fluctuate from year to year. It accounts for the transfer of gaming funded activity.

Special Revenue Expenditures	Adopted Budget CY 2015	Proposed Budget CY 2016	Percent of total	Increase (decrease)	Percent increase (decrease)
Personnel Services	2,964,049	2,885,997	16.39%	(78,052)	-2.63%
Supplies	173,671	175,765	1.00%	2,094	1.21%
Services	1,470,405	2,532,061	14.38%	1,061,656	72.20%
Other	1,945,276	2,198,689	12.49%	253,413	13.03%
CED Loan/Program Costs	2,282,400	2,361,000	13.41%	78,600	3.44%
Capital	20,000	20,000	0.11%	0	0.00%
Transfers	9,171,753	7,295,018	41.44%	(1,876,735)	-20.46%
Other	4,651,047	136,235	0.77%	(4,514,812)	-97.07%
	22,678,601	17,604,765	100%	(5,073,836)	-22.37%

Personnel. Special revenue funds with personnel expenditures include TIF's, Library, Federal Programs (COPS grant) and Block Grant. Over 16% of special revenue fund expenditures are personnel. Any increases within this category are the result of contractual general wage increases and related expenses. However, the reduction within this category is the result of health insurance costs being down 4%.

Supplies. Approximately one percent of special revenue fund expenditures are supplies which reflects a slight increase.

Services. Fourteen percent of special revenue fund expenditures are services. This category shows an increase in budgeted costs due to anticipated economic development costs. \$700,000 is budgeted in the TIF district located at 10th Street and 1st Avenue, known as the Locks. Another \$100,000 is budgeted for the TIF district located on 1st Street which is for the development of what is known as the Norcross building.

Other. Over 12% of special revenue fund expenditures are categorized as other. These expenditures have a slight increase as the result of contributions for economic development projects.

Programs. Thirteen percent of special revenue fund expenditures are categorized as programs. These program costs are budgeted to increase for economic development activity within the Locks TIF District and the Columbia Park TIF District.

Transfers. Transfers have decreased for CY 2016 due to the decrease in gaming funded activity. For a detail of transfers, please refer to Table 11 in the Miscellaneous section of the budget.

Debt Service

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

Debt Service Revenues	Adopted Budget CY 2015	Proposed Budget CY 2016	Percent of Total	Increase (decrease)	Percent increase (decrease)
Property Taxes	302,932	229,611	4.59%	(73,321)	-24.20%
Investment & Loans	2,759	105,122	2.10%	102,363	3710.15%
Other Finance Sources	4,012,230	4,670,597	93.31%	658,367	16.41%
	4,317,921	5,005,330	100%	687,409	15.92%

Debt Service Expenditures	Adopted Budget CY 2015	Proposed Budget CY 2016	Percent of Total	Increase (decrease)	Percent increase (decrease)
Services	23,270	100,525	1.90%	77,255	331.99%
Debt Services	4,124,255	5,180,031	98.10%	1,055,776	25.60%
	4,147,525	5,280,556	100%	1,133,031	27.32%

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. (Note: Fund closed in CY 2015.)

#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.

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

#510 Solid Waste. Accounts for revenue and expenses for operations having to do with refuse, yard waste, and recycling.

#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 CDBG Loan Programs. 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 CY 2015	Proposed Budget CY 2016	Percent of Total	Increase (decrease)	Percent Increase (decrease)
Property Taxes	1,753,402	1,797,395	3.96%	43,993	2.51%
Grants	0	29,264	0.06%	29,264	#DIV/0!
Charges for Services	19,262,349	20,472,543	45.05%	1,210,194	6.28%
Program Fees	394,865	436,975	0.96%	42,110	10.66%
Concessions	460,577	440,679	0.97%	(19,898)	-4.32%
Rents and Royalties	861,803	964,709	2.12%	102,906	11.94%
Transfers	823,835	642,473	1.41%	(181,362)	-22.01%
Investments and loans	95,782	80,244	0.18%	(15,538)	-16.22%
Contributions/donations	13,475	25,125	0.06%	11,650	86.46%
Debt Proceeds	9,993,193	20,485,608	45.08%	10,492,415	105.00%
Other	66,750	67,161	0.15%	411	0.62%
	33,726,031	45,442,176	100%	11,716,145	34.74%

Property Tax. The Park Fund activities are supported by property tax. The levy has increased 2.5% as the result of anticipated increase in the City's EAV.

Government Grants. This category is made up of both Federal grants and State grants. Budgeting in this category consists of grant funds for the new Solid Waste Enterprise fund.

Charges for Services. The increase reflected in this category is due to moving the refuse activity into a new Solid Waste Enterprise fund.

Program Fees. Programs Fees comprises less than 1.0% of the total revenue and is budgeted for an increase due to increased recreation fees for Parks and Recreation programs.

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

Operating Transfers. Transfers decreased \$181,362 due to a one time transfer that occurred in CY 2015. Table 11 in the Miscellaneous section details inter-fund transfers.

Debt Proceeds. This category reflects the budgeted loan proceeds from Illinois Environmental Protection Agency (IEPA). These loan proceeds were used to construct a Wet Weather Treatment System that is a

major component of the U.S. EPA mandated Long Term Control Plan. This project is nearing completion. IEPA Loan Proceeds are also budgeted for the Water Treatment Filter Building which is to begin in CY 2016.

Enterprise Expenses	Adopted Budget CY 2015	Proposed Budget CY 2016	Percent of Total	Increase (decrease)	Percent Increase (decrease)
Personnel	7,397,202	7,755,422	17.35%	358,220	4.84%
Supplies	2,156,098	2,390,175	5.35%	234,077	10.86%
Services	5,109,637	6,065,328	13.57%	955,691	18.70%
Other	142,763	152,661	0.34%	9,898	6.93%
Programs	613,100	464,500	1.04%	(148,600)	-24.24%
Capital	6,996,000	18,631,237	41.68%	11,635,237	166.31%
Debt Service	4,908,747	4,793,342	10.72%	(115,405)	-2.35%
Transfers	2,092,831	2,289,360	5.12%	196,529	9.39%
Other	2,161,771	2,157,445	4.83%	(4,326)	-0.20%
	31,578,149	44,699,470	100.00%	13,121,321	41.55%

Personnel. Enterprise Funds with personnel expenditures include Water, Wastewater, Storm Water, Sunset Marina, Park, and the new Solid Waste Fund. Any increases within this category are the result of contractual general wage increases and related expenses. However, there are reductions within this category as the result of health insurance costs being down 4%. The overall increase in this category is the result of moving refuse activity into a new Solid Waste Fund.

Supplies. Supply expenses show an increase of almost 11%. This is the result of increased supply costs for Water as well as supplies for the new Solid Waste Fund.

Services. This category makes up almost 14% of total Enterprise Funds expenses and reflects an increase of 19%. This increase is the result of the new Solid Waste Fund which has services budgeted of \$1,180,579.

Other. This category increased almost 7% as the result of anticipated water usage by Whitewater Junction which is contributed by the Water Fund.

Programs. Programs expenses decreased 24%. This decrease is the result of CDBG CIRLF business loans. These business loans were budgeted at \$500,000 for CY 2015 and this has been reduced to \$350,000 for CY 2016.

Capital. - See Table 1 in the Miscellaneous section of the document for a listing of capital projects.

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 CY 2015	Proposed Budget CY 2016	Percent of Total	Increase (decrease)	Percent Increase (decrease)
Government grants	71,000	0	0.00%	(71,000)	-100.00%
Charges for services	260,170	269,467	2.14%	9,297	3.57%
Employer contribution	4,822,100	4,834,928	38.43%	12,828	0.27%
Employee contribution	1,212,841	1,198,432	9.53%	(14,409)	-1.19%
Retiree contribution	431,035	433,854	3.45%	2,819	0.65%
Engineering	1,352,000	1,207,038	9.59%	(144,962)	-10.72%
Equipment maintenance	4,081,434	4,097,042	32.57%	15,608	0.38%
Hydroelectric charges	208,000	165,000	1.31%	(43,000)	-20.67%
Investment & Loans	15,106	27,268	0.22%	12,162	80.51%
Transfers	167,264	184,000	1.46%	16,736	10.01%
Other	157,128	163,452	1.30%	6,324	4.02%
	12,778,078	12,580,481	100%	(197,597)	-1.55%

Government Grants. Previously, this category reflected the Retiree Drug Subsidy (RDS) used to offset Medicare retiree's prescription drug usage. Due to a change in the program, this line item is no longer budgeted.

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

Employer Contributions. This category increased slightly at \$12,828. The Health Insurance Fund had the benefit of low claims, resulting in an increase in fund balance. This fund balance is being used this year to reduce premiums. Thus, these expenses went down \$107,747. This category also reflects an increase due to internal charges for self insurance of \$94,919, which is based upon a 5 year average.

Employee Contributions. The employee share of health premiums decreased \$14,409. As previously explained, fund balance is being used to reduce health premiums during this year.

Retiree Contributions. The retiree share of health premiums increased slightly but remains consistent with the prior year.

Engineering. This reflects revenue for engineering services performed on capital and infrastructure maintenance projects. This revenue is budgeted to decrease 10.0% as a result of several projects which have been completed.

Equipment Maintenance. This revenue is derived from rental and service charges to user departments. Activity 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. This revenue is projected to decrease.

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

Internal Service Expenses	Adopted Budget CY 2015	Proposed Budget CY 2016	Percent of Total	Increase (decrease)	Percent Increase (decrease)
Personnel	2,302,007	2,326,897	18.09%	24,890	1.08%
Supplies	1,417,523	1,357,993	10.56%	(59,530)	-4.20%
Services	6,882,614	6,894,078	53.61%	11,464	0.17%
Other	85,456	87,815	0.68%	2,359	2.76%
Capital	1,298,736	867,179	6.74%	(431,557)	-33.23%
Debt Services	169,069	171,141	1.33%	2,072	1.23%
Transfers	488,444	505,540	3.93%	17,096	3.50%
Other	682,739	649,684	5.05%	(33,055)	-4.84%
	13,326,588	12,860,327	100%	(466,261)	-3.50%

Personnel. Personnel costs reflect an increase of 1%. Any increases within this category are the result of contractual general wage increases and related expenses. However, there are reductions within this category as the result of health insurance costs being down 4%.

Supplies. Supplies decreased 4% mostly due to anticipate lower fuel costs.

Services. Services, which make up over half of the Internal Service Funds expenses, remain consistent with CY 2015. Included in this category are insurance claims and premium for health insurance and self insurance.

Capital. Fleet equipment replacement purchases less trade-in value are budgeted at \$855,179. This is a decrease of \$431,557 from CY2015. See Table 1 in the Miscellaneous section of the document for a listing of fleet purchases.

FIDUCIARY FUND TYPES

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

#701 Fire Pension Fund. The pension trust fund accounts for the firemen's pension. Revenue includes property taxes, contributions from participants, and interest earned. Total assets of the Fire Pension Fund were \$23,581,665 at December 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 \$33,810,852 at December 31, 2014.

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

CAPITAL IMPROVEMENTS

Proposed CY 2016 capital and infrastructure maintenance projects included in this operating budget are \$25,574,827. Detail of the CY 2016 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 of 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 December 31, 2014, the City of Rock Island had \$64,108,334 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 2014 general obligation bonds, and again recently to the City' 2015 General Obligation bonds.

The City also has Notes Payable for loans received from the Illinois Environmental Protection Agency (IEPA). As explained earlier, these loan proceeds were used to construct a Wet Weather Treatment System and upgrading the Water Treatment Filter Building. At December 31, 2014, the total Notes Payable was \$41,594,833

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 \$1,099,451 for the year ended December 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 December 31, 2014. This was the thirty-fifth 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-ninth consecutive years. In order to qualify for the Distinguished Budget

Presentation Award, the City of Rock Island's budget document was judged to be proficient in several categories including policy documentation, financial planning and organization.

Summary

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

DEPARTMENT BUDGET SCHEDULE

CY 2016

(revised 10-26-15)

Monday, March 30 th	Finance Department develops budget schedule for CY 2016
Monday, March 30 th	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 13 th	Finance Department disseminates CY 2016 budget schedule
Thursday, April 30 th	Finance Department makes any needed revisions to CIP form
Monday, May 4 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
Monday, May 11 th	Finance Department completes initial set up of the GEMS Budget Preparation module and creates the Budget Preparation database
Monday, May 11 th	Budget Prep module (Budget Version 02 – Startup) open for use by Finance Department
Monday, May 11 th	Finance Department distributes instructions for CY 2016 budget preparation
Monday, May 11 th	Finance Department sends CIP request memo to all departments
Wednesday, May 13 th	Request for payroll assumptions sent to the Finance Department and Human Resources Department.
Friday, May 15 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
Wednesday, May 20 th	Assumptions due for CY 2016 reference 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
Tuesday, May 26 th	Departments provided with payroll position report for verification of CY 2016 proposed staffing body count, account distribution, and fte's
Monday, June 1 st	Departments return completed payroll position reports with requested additions and corrections
Monday, June 1 st	Finance Department sends e-mail to departments providing them with Professional Development Forms
Monday, June 1 st	Departments advised that Budget Version 02 (Startup) is open for entry of revenue amounts
Tuesday, June 2 nd	CIP budget requests for CY 2016 are due to Finance Department

Friday, June 5 th	Finance Department reviews CIP requests and eliminates non-qualifying requests
Friday, June 5 th	Finance Department Identifies projects for which CIP/Gaming funds are already committed for next year and determines amount of Gaming funds available for use in CY 2016
Friday, June 5 th	Finance Department identifies amount of General Fund carryover available from CY 2015 budget for use in CY 2016
Monday, June 8 th	Departments provided with revised payroll position report for final verification of CY 2016 proposed staffing body count, account distribution, and fte's
Monday, June 8 th	Following expenditure amounts due from departments for review by Finance Department and dissemination to all departments for entry: <ul style="list-style-type: none"> - Self Insurance charges due from Human Resources Department - Telephone service charges due from IT Department - Internal copy/printing charges due from IT Department - Cell Phone Stipend amounts due from all departments
Thursday, June 11 th	Qualifying CIP requests presented to City Manager and Directors for review
Friday, June 12 th	Departments to have completed entry of all revenues in Budget Version 02
Friday, June 12 th	Departments return completed payroll position reports with requested additions and corrections
Monday, June 15 th	Vehicle maintenance charges due from Public Works for review by Finance Department and dissemination to all departments for entry
Thursday June 18 th	Directors review qualifying CIP requests
Friday, June 19 th	Departments to submit completed Professional Development Budget Review forms to the Finance Department
Friday, June 19 th	City Council holds annual Goal Setting Session
Saturday, June 20 th	City Council holds annual Goal Setting Session
Monday, June 22 nd	Departments provided with expenditure guidelines and advised to begin entry of expenditures in Budget Prep module using Budget Version 02 (Startup)
Monday, June 22 nd	Finance Department provides departments with instructions reference electronic Budget Summary submission due July 17 th
Monday, June 22 nd	CDBG Refresher during City Council study session Approval of CDBG allocation policies by City Council CDBG application available online
Thursday, June 25 th	City Manager and Directors provided with finalized list of CIP requests to be reviewed with City Council
Thursday, June 25 th	CDBG application workshop
Friday, June 26 th	Overtime amounts due from all departments for review by Finance Department, computation of FICA/Medicare and Pension amounts, and dissemination to all departments for entry

Thursday, July 2 nd	Review to be completed of Professional Development Budget Review forms submitted by departments
Wednesday, July 8 th	Inquires sent to departments ref. their Professional Development Budget Review forms
Wednesday, July 15 th	Finance Department compiles Financial Trend Monitoring System report
Friday, July 17 th	Budget Version 02 (Startup) closed and Budget Version 03 (Budget Team) opened for use by Finance Department
Friday, July 17 th	Electronic submission of Budget Summary with narrative due from all departments to Finance Department
Friday, July 17 th	CDBG applications due to CED
Monday, July 20 th	CED staff review of CDBG applications
Wednesday, July 22 nd	Responses due from departments reference inquiries concerning their Professional Development Budget Review forms
Friday, July 24 th	Budget Team to provide departments with variance issues for their review and comment
Monday, July 27 th	Review of CAC committee goals & gaming allocation policies at City Council study session
Tuesday, July 28 th	CAC orientation meeting
Wednesday, July 29 th	Variance analysis responses due from all departments
Thursday, July 30 th	CAC review meeting
Friday, July 31 st	Review by City Manager of Professional Development Budget Review forms submitted by departments
Friday, July 31 st	CAC gaming allocation application available online
Tuesday, Aug. 4 th	Budget analysis meetings held by Budget Team with: Fire Department / 11:30 AM – 12:00 PM Human Resources Department / 1:30 PM – 2:00 PM Finance Department / 2:00 PM – 2:30 PM
Tuesday, Aug. 4 th	CAC review meeting (if needed)
Wednesday, Aug. 5 th	Budget analysis meetings held by Budget Team with: Community & Economic Development Department / 10:30 AM – 11:30 AM
Thursday, Aug. 6 th	Budget analysis meetings held by Budget Team with: Library Department / 9:00 AM – 10:00 AM Parks & Recreation Department / 1:00 PM – 2:00 PM Police Department / 3:00 PM – 4:00 PM
Friday, Aug. 7 th	Budget analysis meetings held by Budget Team with: Information Technology Department / 10:30 AM – 11:30 AM City Clerk, General Administration, & Council-Mayor / 2:00 PM – 3:00 PM

Monday, Aug. 10 th	Budget analysis meetings held by Budget Team with: Public Works Department / 1:00 PM – 2:30 PM
Monday, Aug. 10 th	City Council approval of CAC gaming allocation policies
Tuesday, Aug. 11 th	CAC allocation meeting
Thursday, Aug. 13 th	CAC gaming allocation applicant workshop
Monday, Aug. 17 th	Budget analysis meetings held by Budget Team with: Martin Luther King Jr Center Department / 10:00 AM – 12:00 PM
Friday, Aug. 21 st	Final recommendations submitted to City Manager ref. Professional Development Budget Review forms submitted by departments
Friday, Aug. 21 st	Final budget change requests due from all departments
Friday, Aug. 21 st	Budget Version 03 (Budget Team) closed and Budget Version 04 (City Manager) opened for use by Finance Department
Monday, Aug. 24 th	City Council Public Hearing on CAC allocations
Monday, Aug. 31 st	Budget review meetings held by City Manager with: Community & Economic Development Department / 1:30 PM – 3:00 PM
Tuesday, Sept. 1 st	Electronic submission of updated Budget Summary with narrative due from all departments to Finance Department
Tuesday, Sept. 1 st	Budget review meetings held by City Manager with: Park & Recreation Department / 8:30 AM – 10:00 AM
Friday, Sept. 4 th	Budget review meetings held by City Manager with: Martin Luther King Jr Center Department / 2:00 PM – 3:00 PM
Monday, Sept. 7 th	City Council approval of CAC allocations
Wednesday, Sept. 9 th	Budget review meetings held by City Manager with: Finance-Human Resources-General Administration / 10:00 AM – 12:00 PM Information Technology Department / 10:00 AM – 11:00 AM
Friday, Sept. 11 th	Budget review meetings held by City Manager with: Library Department / 9:00 AM – 10:00 AM Fire Department / 10:00 AM – 11:00 AM Police Department / 1:30 PM – 3:00 PM
Monday, Sept. 14 th	Budget review meetings held by City Manager with: Information Technology Department / 9:00 AM – 10:00 AM Public Works Department / 1:30 PM – 3:30 PM
Monday, Sept. 14 th	Departments provided with instructions for completion of budget documents
Monday, Sept. 14 th	CAC gaming allocation applications due to CED
Monday, Sept. 21 st	CED staff review of CAC gaming applications

Friday, Sept. 25 th	Cut off any further entries in budget module with any additional changes needed being kept on separate list for later entry
Friday, Sept. 25 th	Budget Version 04 (City Manager) closed and Budget Version 05 (Council) opened for use by Finance Department
Friday, Sept. 215 st	CAC gaming allocation applications provided to CAC members
Monday, Oct. 5 th	Capital Improvement Program (CIP) to be reviewed by City Council during study session
Tuesday, Oct. 6 th	CAC gaming allocation applicants presentation to CAC members
Thursday, Oct. 8 th	CAC gaming allocation applicants presentation to CAC members
Monday, Oct. 12 th	Budget reports run and Expense by Object and Expense by Fund tables made available to departments for use in budget documents
Monday, Oct. 12 th	(tentative) City Council review of rates (water, sewer, stormwater, garbage, etc.)
Monday, Oct. 12 th	Capital Improvement Program (CIP) approved by City Council
Tuesday, Oct. 13 th	CAC gaming allocation applicants presentation to CAC members
Thursday, Oct. 15 th	CAC gaming allocation applicants presentation to CAC members
Tuesday, Oct. 20 th	CAC gaming allocation recommendations determined
Friday, Oct. 23 rd	Deadline for departments to update templates (analysis, narrative, staffing and service indicators) and return to Finance Department
Friday, Oct. 23 rd	Budget Version 05 (Council) closed and Budget Version 06 (Final) opened for use by Finance Department
Friday, Oct. 30 th	Deadline for budget document completion
Monday, Nov. 2 nd	Draft CY 2016 Budget document provided to Mayor / City Council members and City Manager Budget Presentation at Council Meeting
Monday, Nov. 2 nd	City Council Public Hearing on CAC gaming allocation recommendations
Monday, Nov. 9 th	City Council approval of CAC gaming allocations
Monday, Nov. 16 th	Budget Review with City Council 6:30 PM to 6:45 PM Budget Overview (include property tax recommendation) 6:45 PM to 7:15 PM Information Technology 7:15 PM to 8:15 PM Finance/HR/Gen Admin/City Clerk 8:15 PM to 8:45 PM MLK 8:45 PM to 9:15 PM Library
Wednesday, Nov. 18 th	Publish Notice of Public Hearing on Budget, with notice required at least ten days prior to hearing
Wednesday, Nov. 18 th	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. 23 rd	<p>Budget Review with City Council</p> <p>5:00 PM to 5:15 PM Follow-up to Nov. 16th meeting</p> <p>5:15 PM to 6:00 PM Park & Recreation</p> <p>6:00 PM to 6:30 PM Fire</p> <p>6:30 PM to 7:00 PM Police</p> <p>7:00 PM to 8:00 PM Public Works</p> <p>8:00 PM to 9:00 PM Comm & Econ Dev</p> <p>9:00 PM to 9:15 PM General Discussion and Direction</p>
Monday, Dec. 7 th	<p>Public Hearing on Budget Ordinance</p> <p>Public Hearing on Property Tax Levy (if necessary)</p> <p>City Council considers Budget Ordinance</p> <p>City Council considers Property Tax Levy Ordinance</p> <p>City Council considers Property Tax Abatement Resolutions</p>
Monday, Dec. 14 th	<p>City Council adopts Budget Ordinance</p> <p>City Council adopts Property Tax Levy Ordinance</p> <p>City Council adopts Property Tax Abatement Resolutions</p>
Wednesday, Dec. 16 th	<p>File Property Tax Levy and Truth in Taxation Certification with Rock Island County Clerk</p>

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 2015. 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 December 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 four 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.

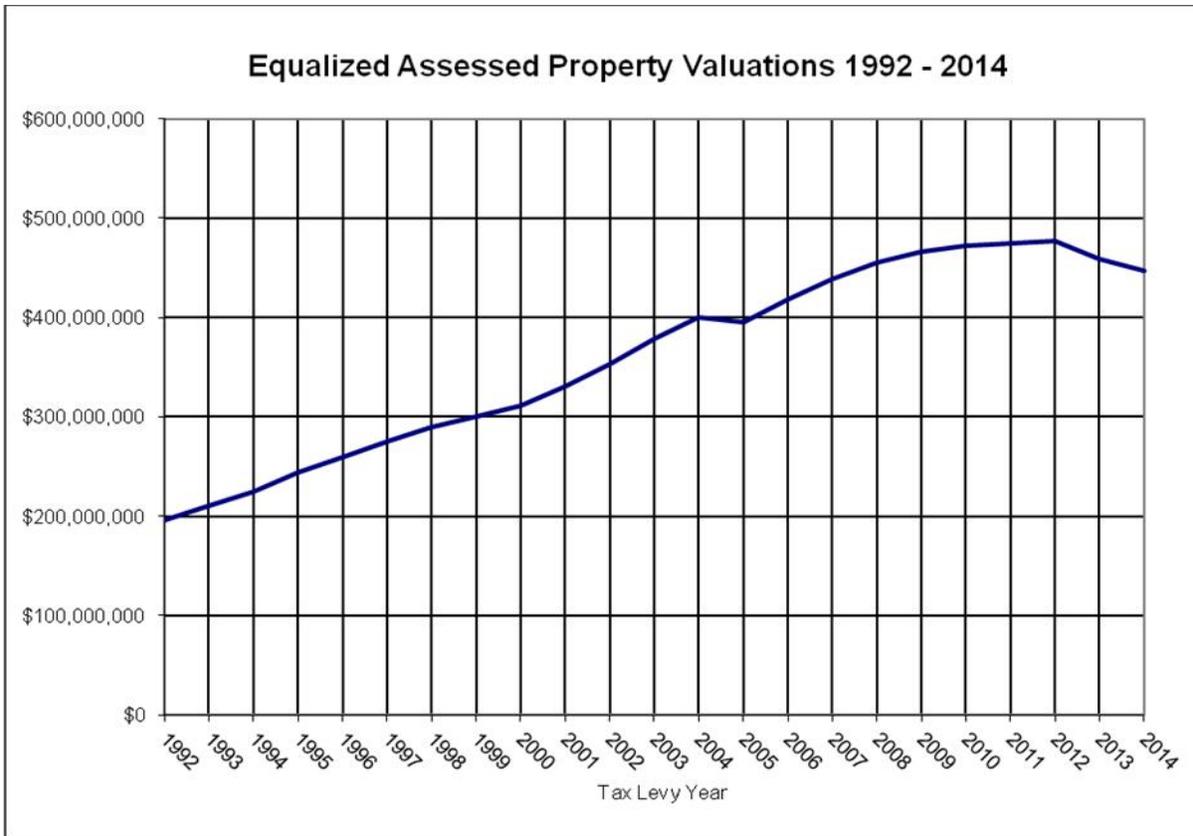
The City has managed to continue a ninety (90) day reserve balance in the General Fund. City financial policies require that any surplus exceeding the ninety (90) day target balance will be transferred to the City's Capital Fund.

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.

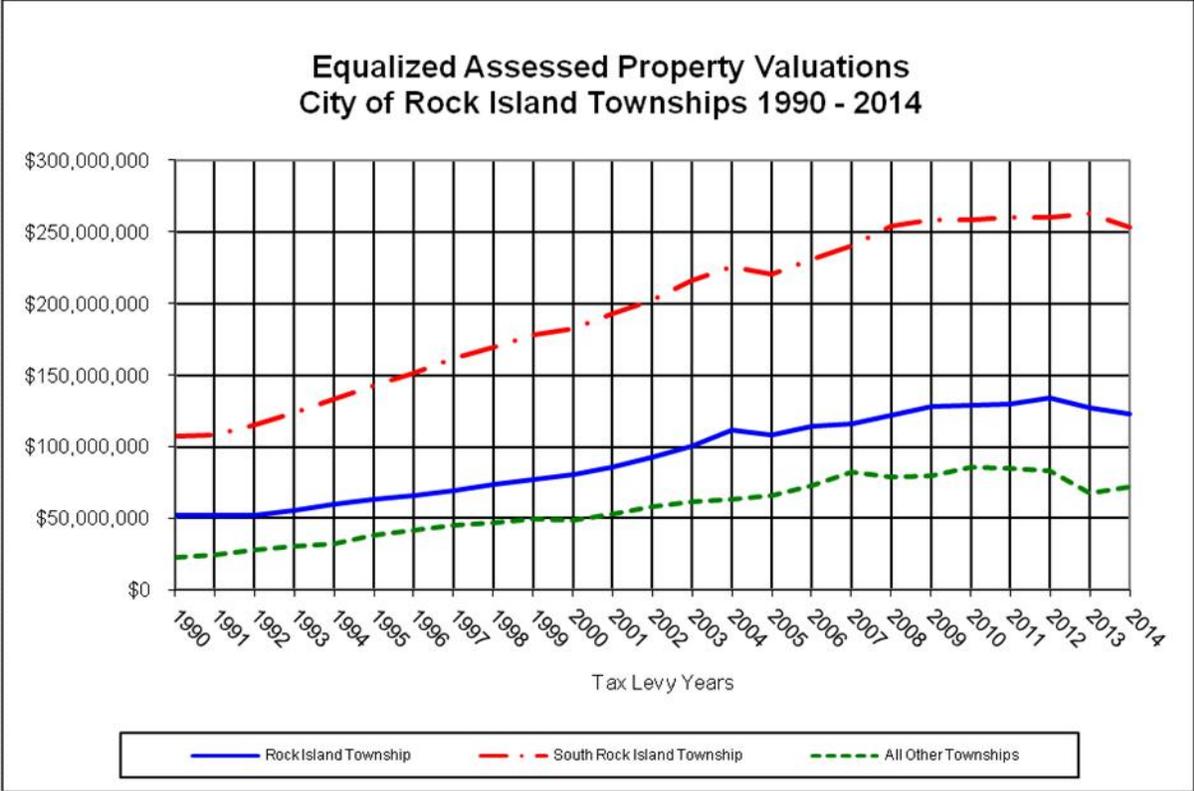
To address these concerns, the Rock Island City Council has consistently identified community and economic development as a top priority and has supported a number of initiatives directed at creating and retaining jobs in the community, expanding the City's tax base and promoting the City as "Rock Solid,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

COMMUNITY GROWTH TRENDS



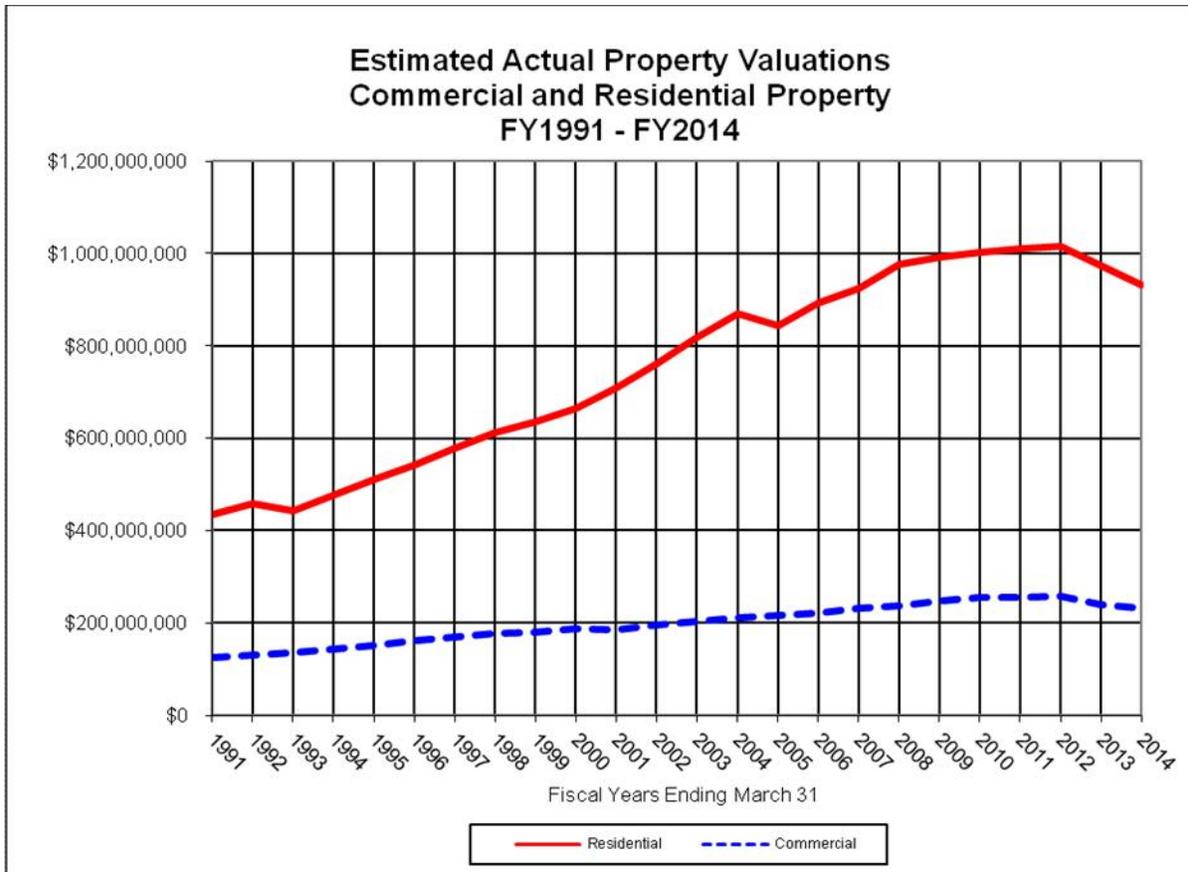
INDICATOR DESCRIPTION: Property tax is approximately 18.6% of total General Fund revenue, so changes in property assessments have a significant impact on the General Fund. Assessed valuation is the value of all real property in a taxing district. In Rock Island, property is assessed at 1/3 of market 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 104% from \$192,879,538 in 1992 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 2.31% decrease to \$448,044,128 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 3.96% per year. For 2015, the Office of the Supervisor of Assessments for Rock Island County anticipates a slight increase in assessed valuation for the City of Rock Island.



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 3.8% and Rock Island Township decreased 3.97%. Additionally, Blackhawk and South Moline Townships actually increased 6.58%. This chart continues to point out the need for continued efforts towards improving property values in all its townships.

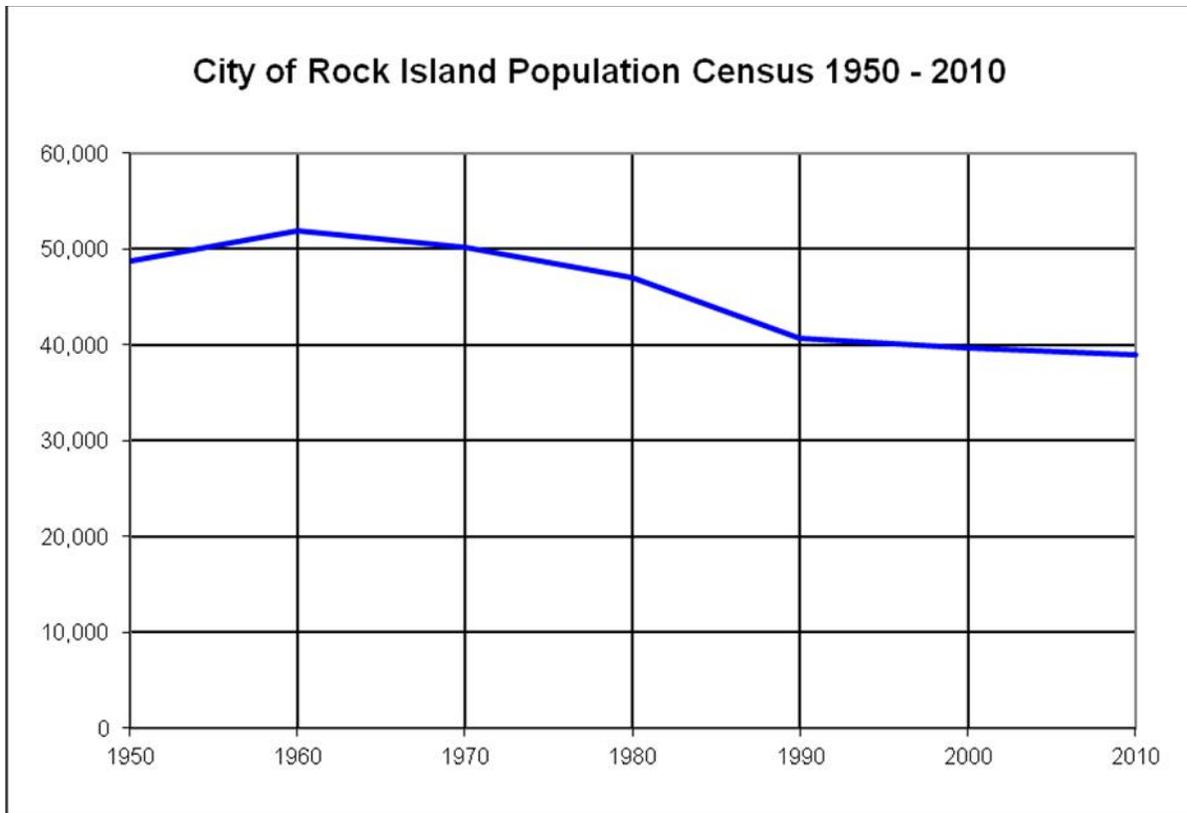


INDICATOR DESCRIPTION: The types of taxable property are: commercial, residential, industrial, farm and railroad. The majority of the taxable properties in the City are classified as commercial or residential. This chart compares commercial and residential property values from 1991 to December 31, 2014.

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. In the last two years, values have decreased 4.26% in 2013 and 4.34% in 2014 due to the economic downturn.

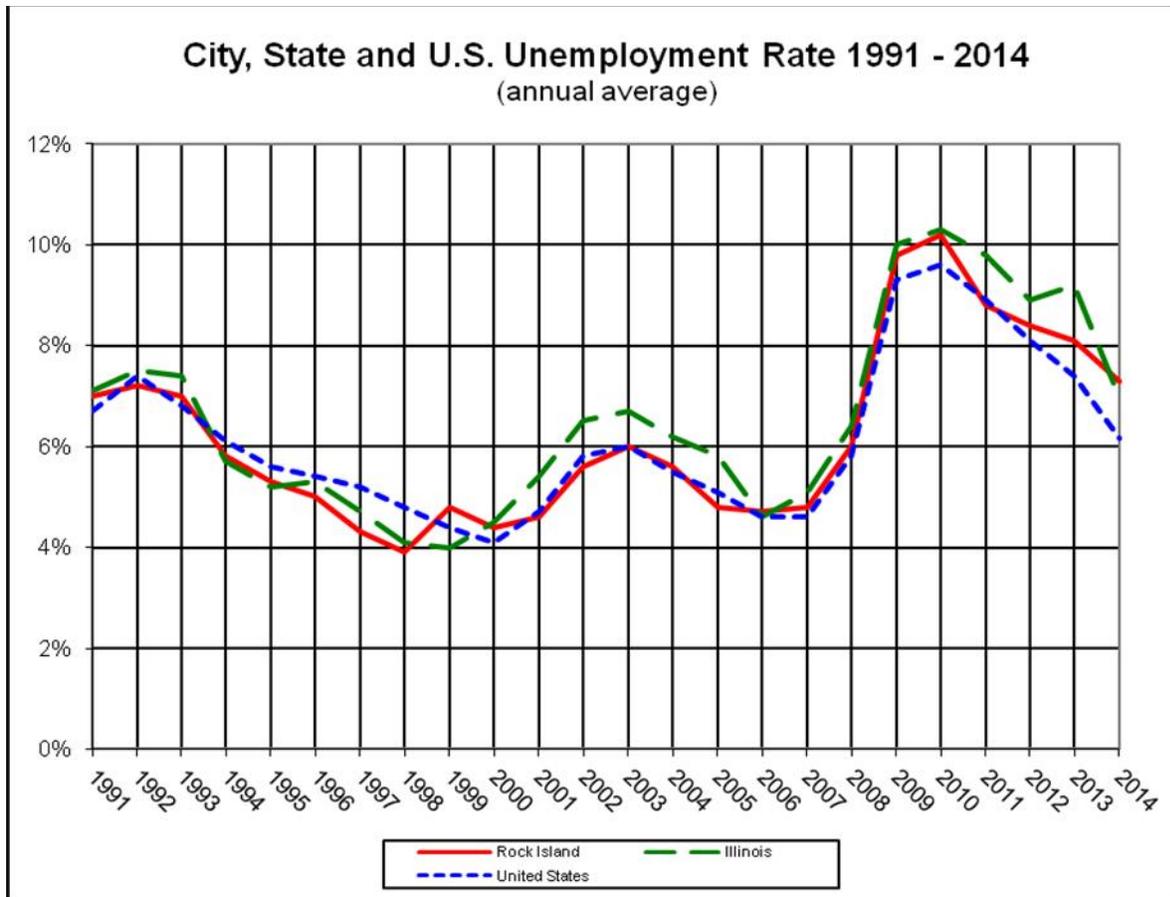
Commercial property values increased at a much slower rate becoming virtually stagnant from 1999 – 2001, but subsequently resumed their steady rise and in 2012 reached \$258,471,825. In the last two years, values have decreased 6.78% in 2013 and 2.0% in 2014 due to the economic downturn.

As pointed out elsewhere within this document, the City has made significant investment in housing and economic development. With an improvement in the economy, an increase is expected in 2015.



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.

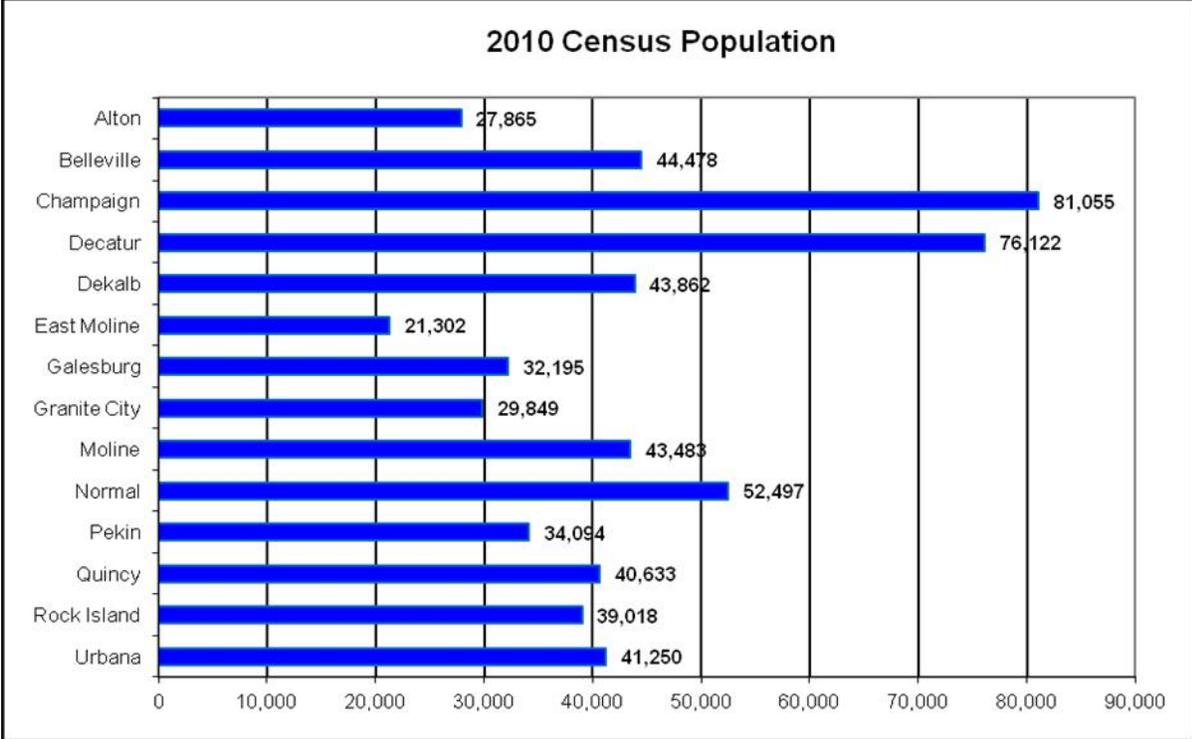
TREND ANALYSIS/CONCLUSION: The decline in the 1980's parallels the decline in property values during that same period. Since 1990, Rock Island's population continued to decline, but at a slower rate while property values increased. An increase in population through residential development is vital to 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.



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 2014. 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%.

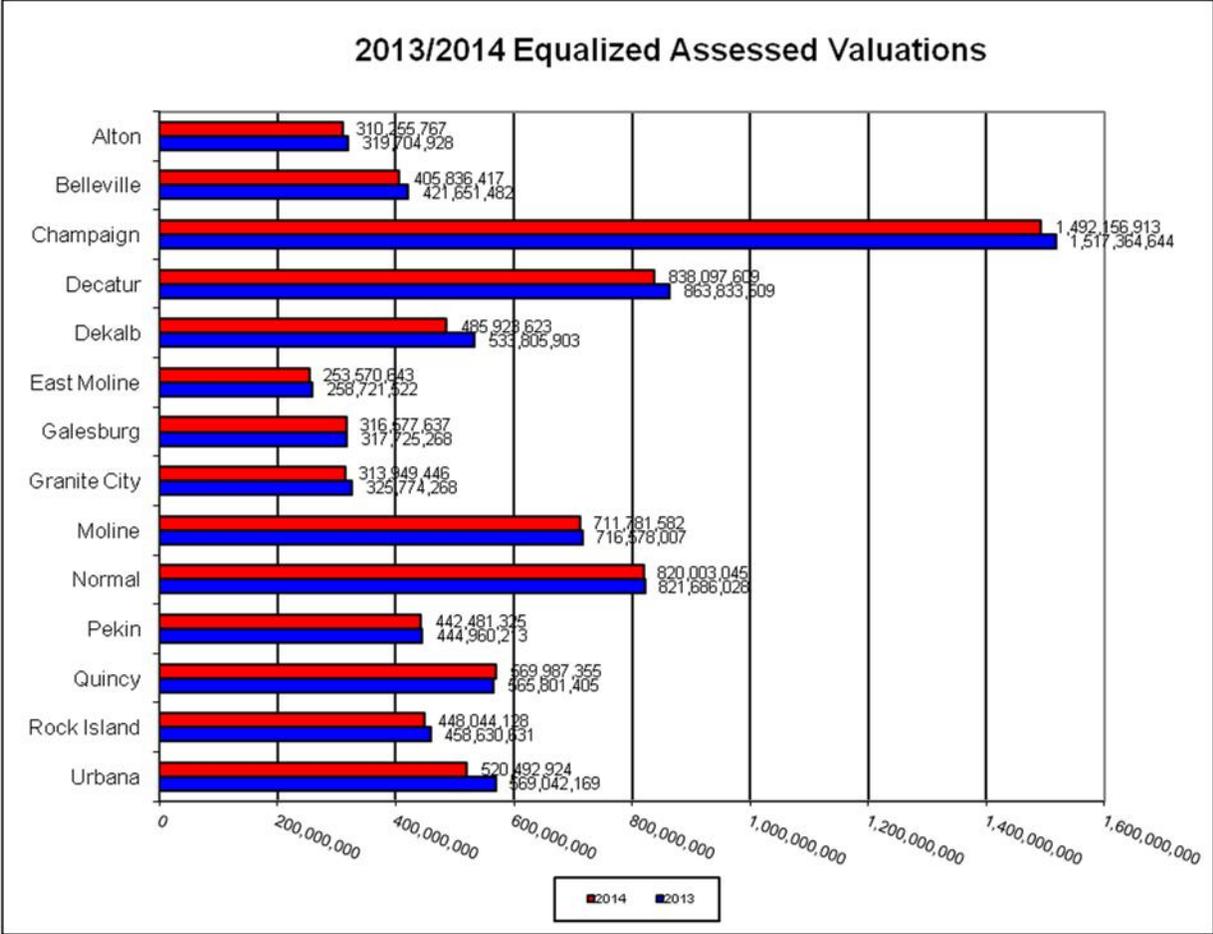
TREND ANALYSIS/CONCLUSION: This chart shows a dramatic decline in the City's unemployment rate between 1992 and 1998. Following 1998, the City's unemployment peaked in both 1999 and 2003 followed by a gradual decrease through 2007. Since 2007, the City's unemployment rate sharply increased in 2008 and 2009 followed by a lesser increase in 2010 to a new all time high of 10.2%. In 2014 the unemployment rate for the City has declined for the fourth year to 7.3%. This rate is above the national average of 6.2% and the Illinois state rate of 7.0%.

COMPARATIVE TRENDS



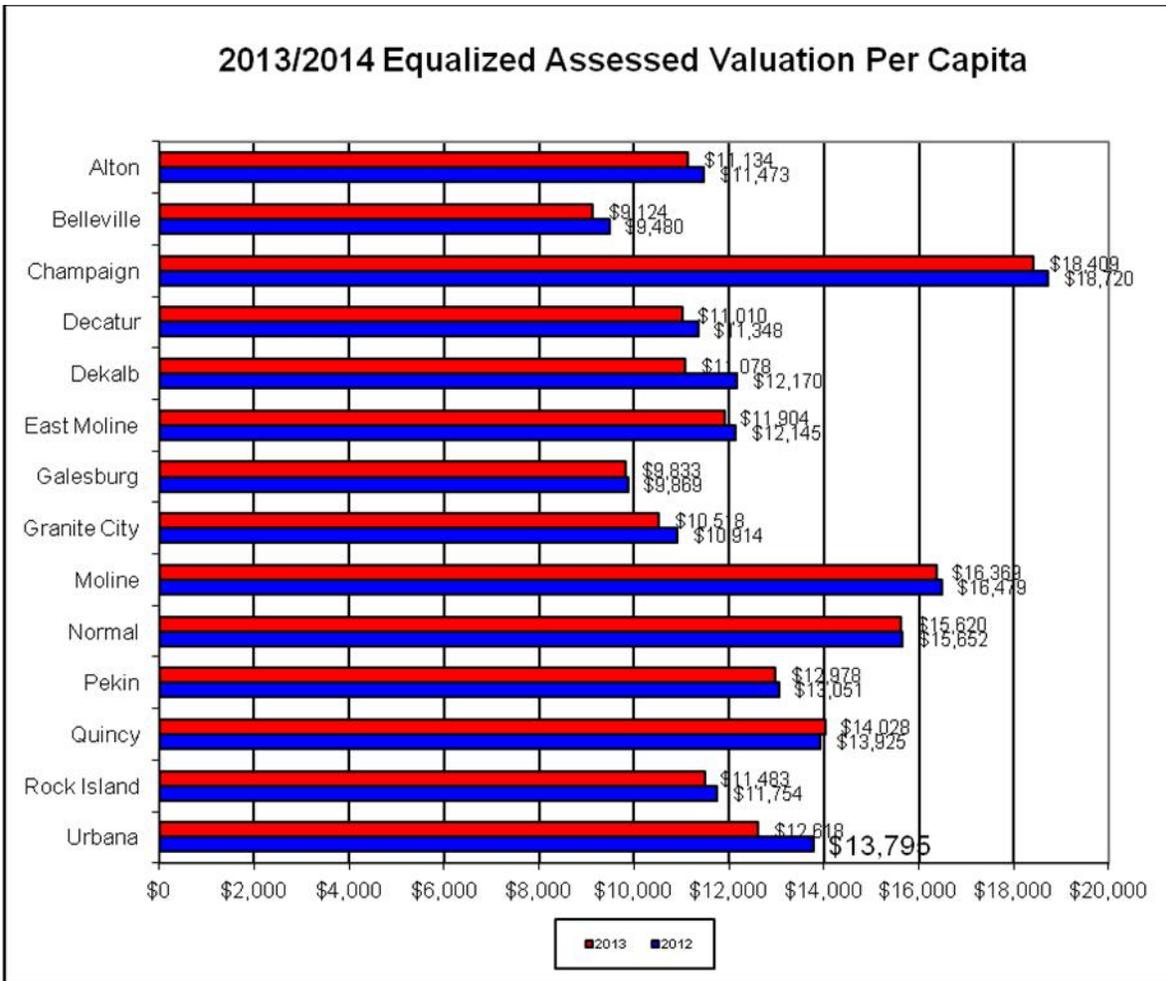
INDICATOR DESCRIPTION: 2010 Census populations for selected Illinois cities.

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.



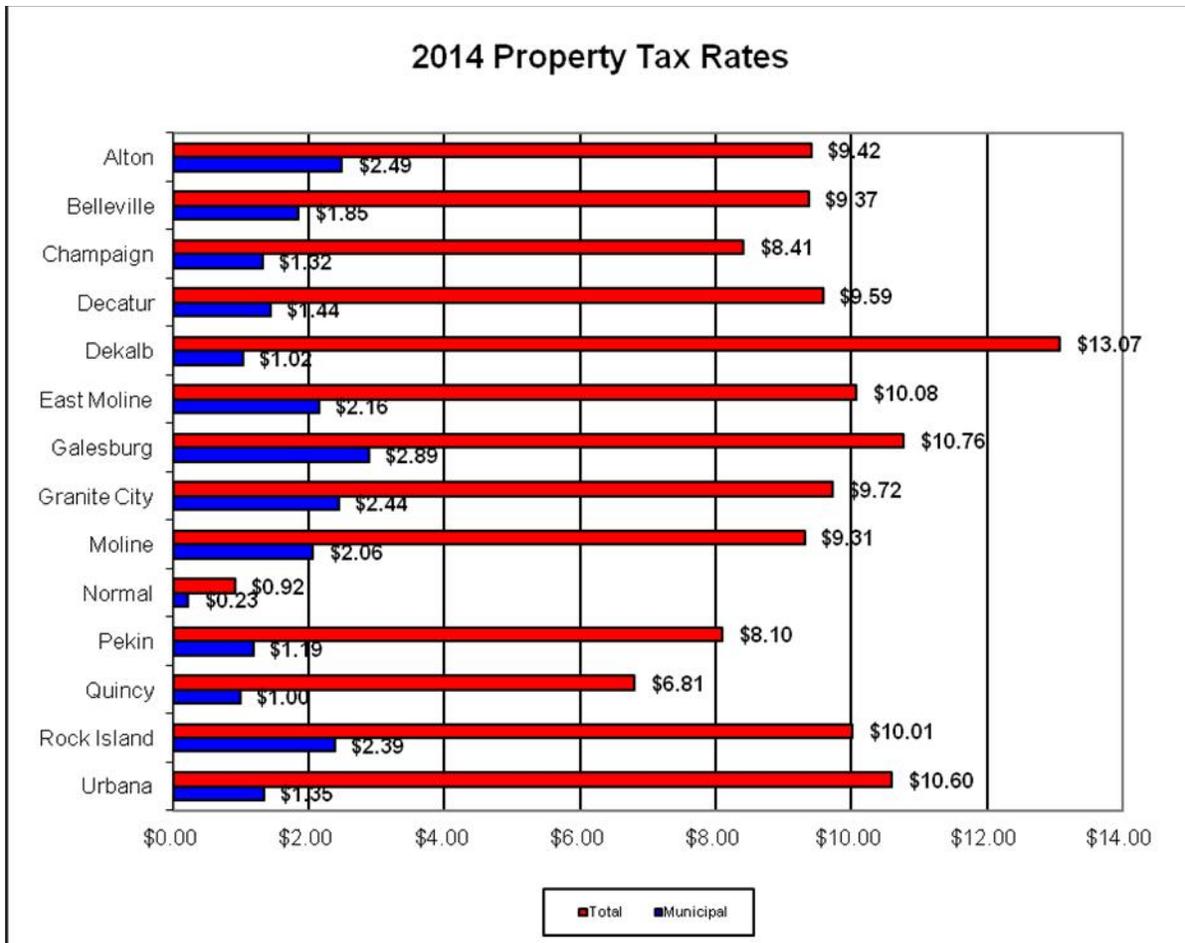
INDICATOR DESCRIPTION: Comparison of 2013 and 2014 property values for fourteen Illinois cities.

TREND ANALYSIS/CONCLUSION: Rock Island is below average for cities of comparable size included in the survey. Cities close to Rock Island are Belleville and Pekin. The 2014 property value for the City of Moline is \$711,781,582. The property value for Moline is 58.86% 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 2014, thirteen of the fourteen cities listed saw a decrease in their Equalized Assessed Valuations with Rock Island experiencing a 2.31% decrease which was slightly below the average change for all fourteen cities at a decrease of 2.49%.



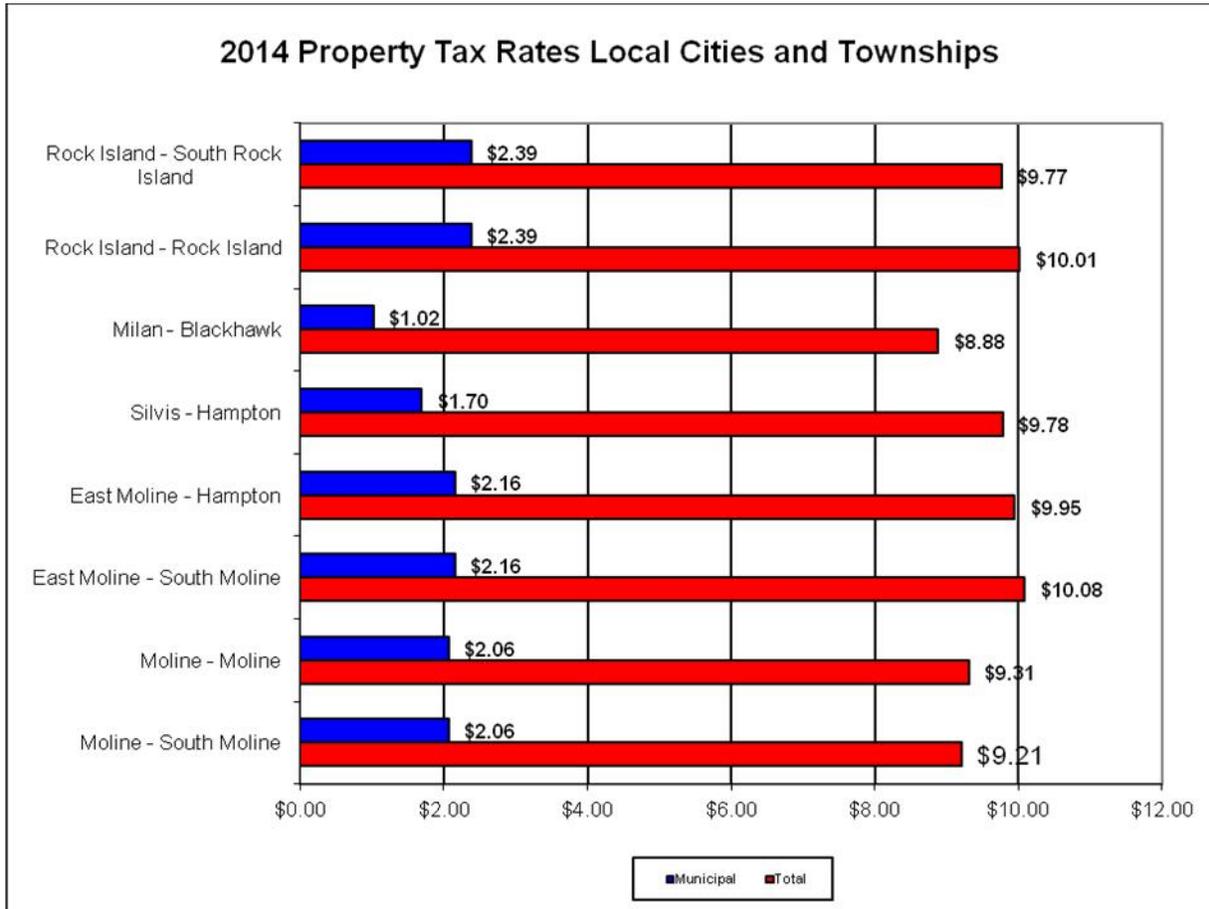
INDICATOR DESCRIPTION: The comparison of 2013 and 2014 property values per capita for fourteen Illinois cities.

TREND ANALYSIS/CONCLUSION: Of the fourteen Illinois cities included in the survey, there were five cities in 2013 having lower equalized assessed valuations per capital than Rock Island. The five cities were Alton, Belleville, Decatur, Galesburg, and Granite City. In 2014, Dekalb was also lower. The equalized assessed valuation per capita for Rock Island has decreased approximately 2.31% from the previous year. It should be noted that thirteen of the fourteen cities in this survey had a decrease in their equalized assessed valuation per capita from 2013 to 2014.



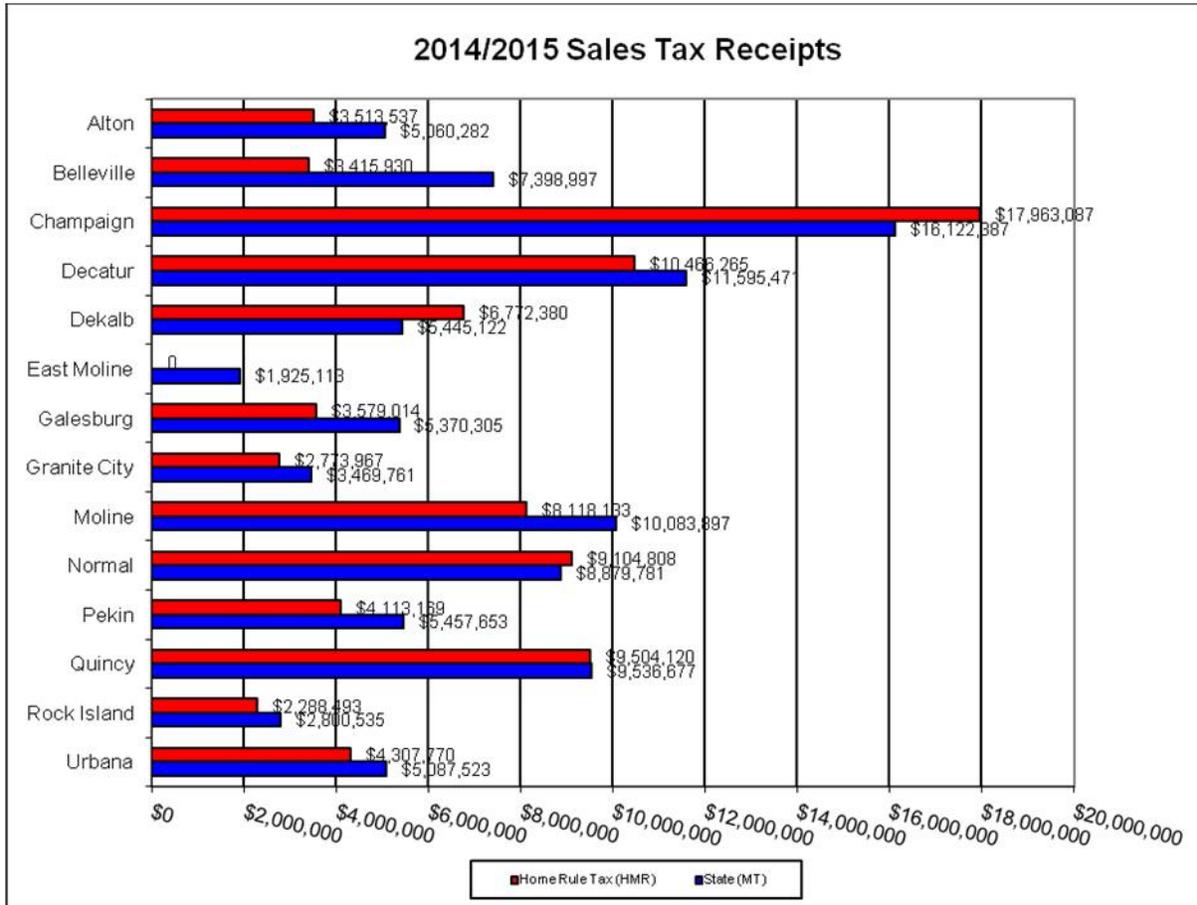
INDICATOR DESCRIPTION: The comparison of 2014 property tax rates for fourteen Illinois cities. (Taxes levied in 2014 and collected in 2015.) Shown are the municipal and total tax rates. The total tax rate includes rates for taxing bodies such as schools and other special districts and therefore compares the total tax due from a typical taxpayer.

TREND ANALYSIS/CONCLUSION: Rock Island (\$10.01) has the fifth highest total property tax rate and the fourth highest municipal rate (\$2.39) of the fourteen Illinois cities in this survey. This is an improvement in both categories over the preceding year. 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 (\$13.07), East Moline (\$10.08), Galesburg (\$10.76), and Urbana (\$10.60). The cities with the municipal tax rate higher than Rock Island are Alton (\$2.49), Galesburg (\$2.89), and Granite City (\$2.44). 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.



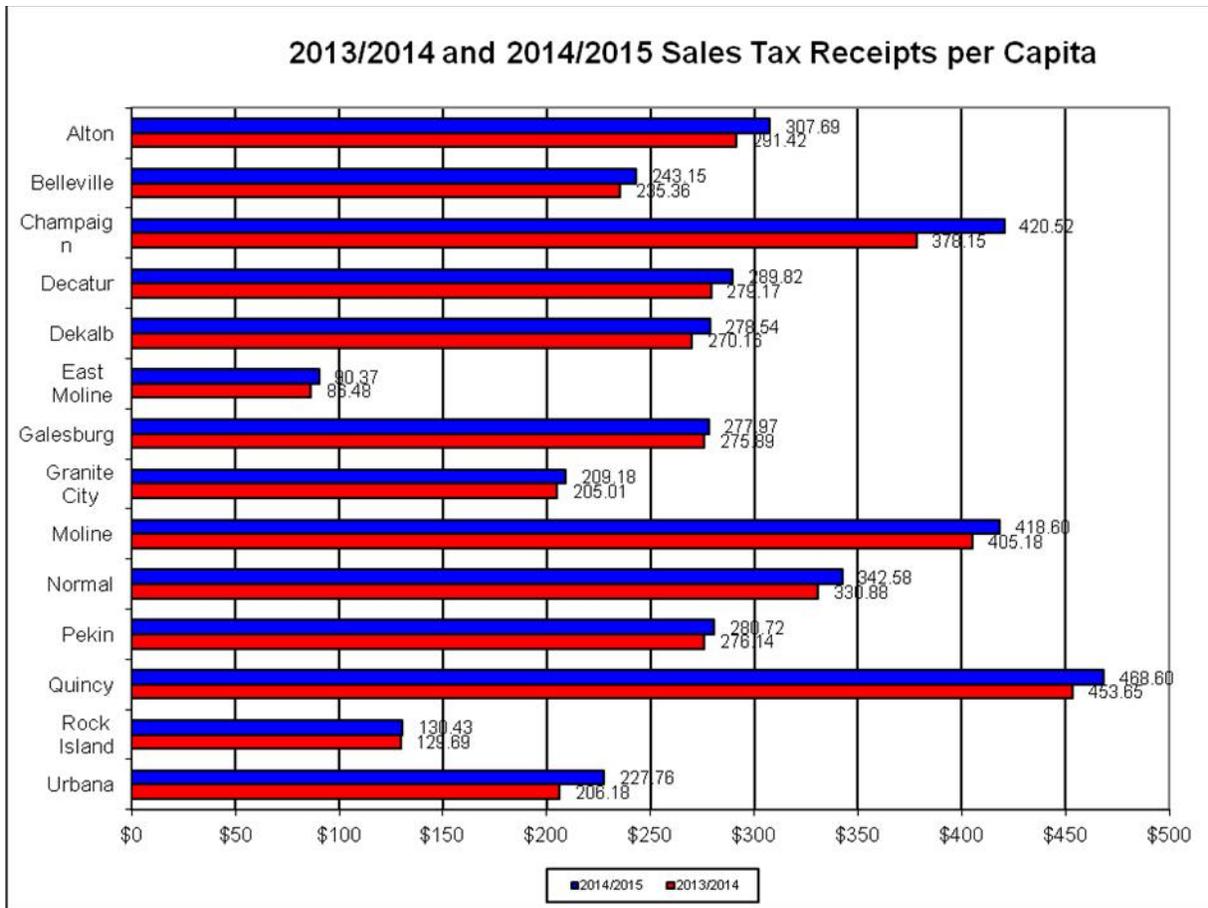
INDICATOR DESCRIPTION: This chart compares the total property tax rate and the municipal portion of that rate (including Parks and Library) for Illinois Quad-City townships. (Taxes levied in 2014 and collected in 2015.) It shows the relative tax burden for residents located within these townships. Cities 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 East Moline - South Moline Township which replaced Rock Island Township as the highest. 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.



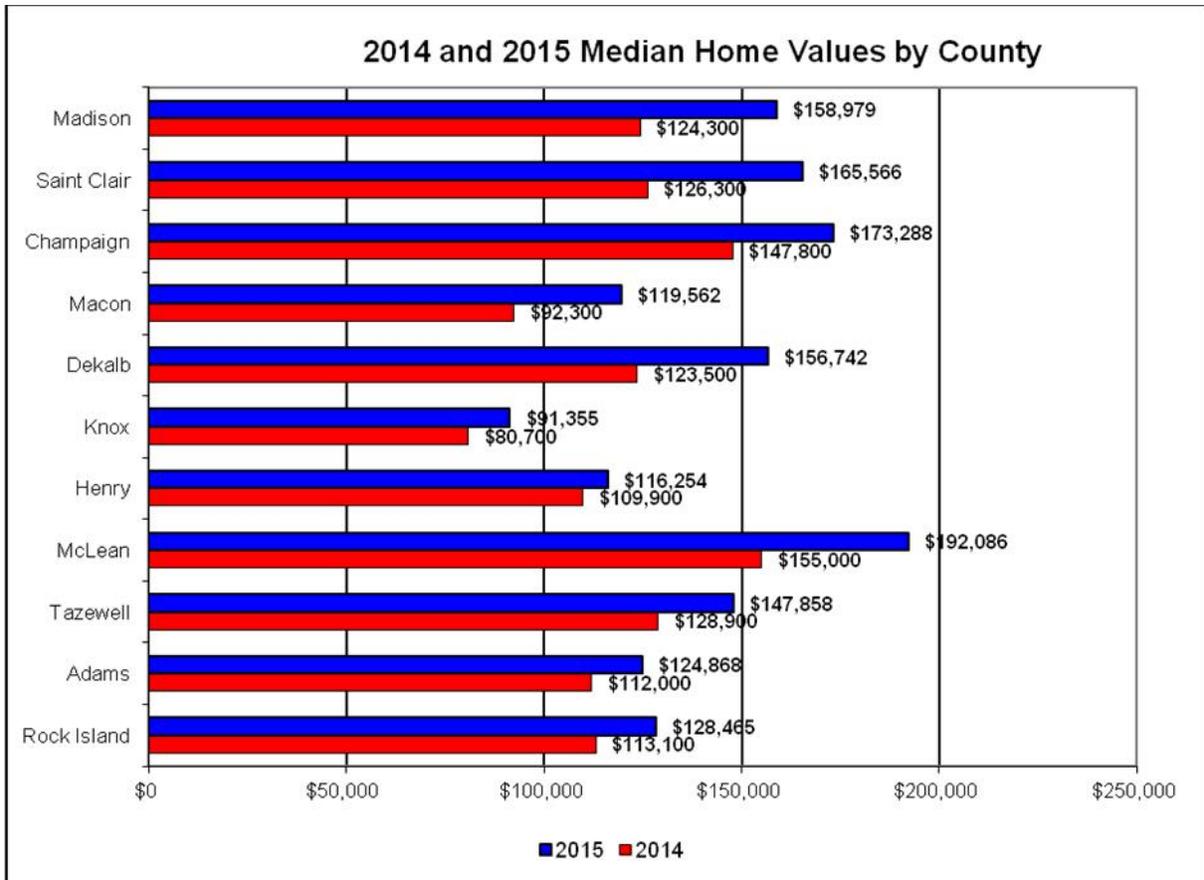
INDICATOR DESCRIPTION: Comparison of July 2014 through June 2015 sales tax collections for fourteen Illinois cities. The data for the chart came from the Illinois Department of Revenue. The State of Illinois collects 7.5% sales tax in the City of Rock Island. The State retains the 5.00% portion, returns 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 2013/2014 and 2014/2015, July through June total sales tax revenue per capita for fourteen Illinois cities.

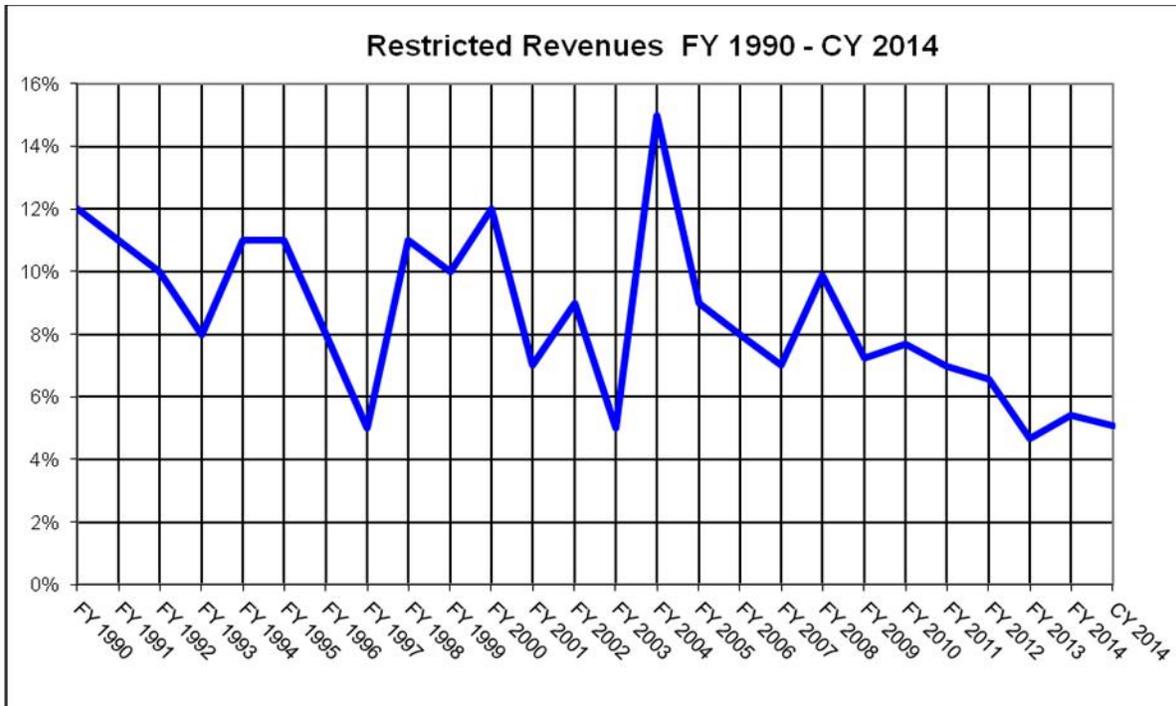
TREND ANALYSIS/CONCLUSION: Rock Island's sales tax collections are lowest per capita of the fourteen cities included in the survey with the exception of East Moline. However, East Moline's sales tax is generated entirely from the municipal portion of the state sales tax since East Moline cannot have 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. For 2014/2015, Rock Island's sales tax per capita increased 0.57% from the previous year while the average increase of these fourteen cities was 4.08%.



INDICATOR DESCRIPTION: Comparison of median home values by county incorporates the fourteen Illinois cities looked at in the previous chart for 2014 and 2015.

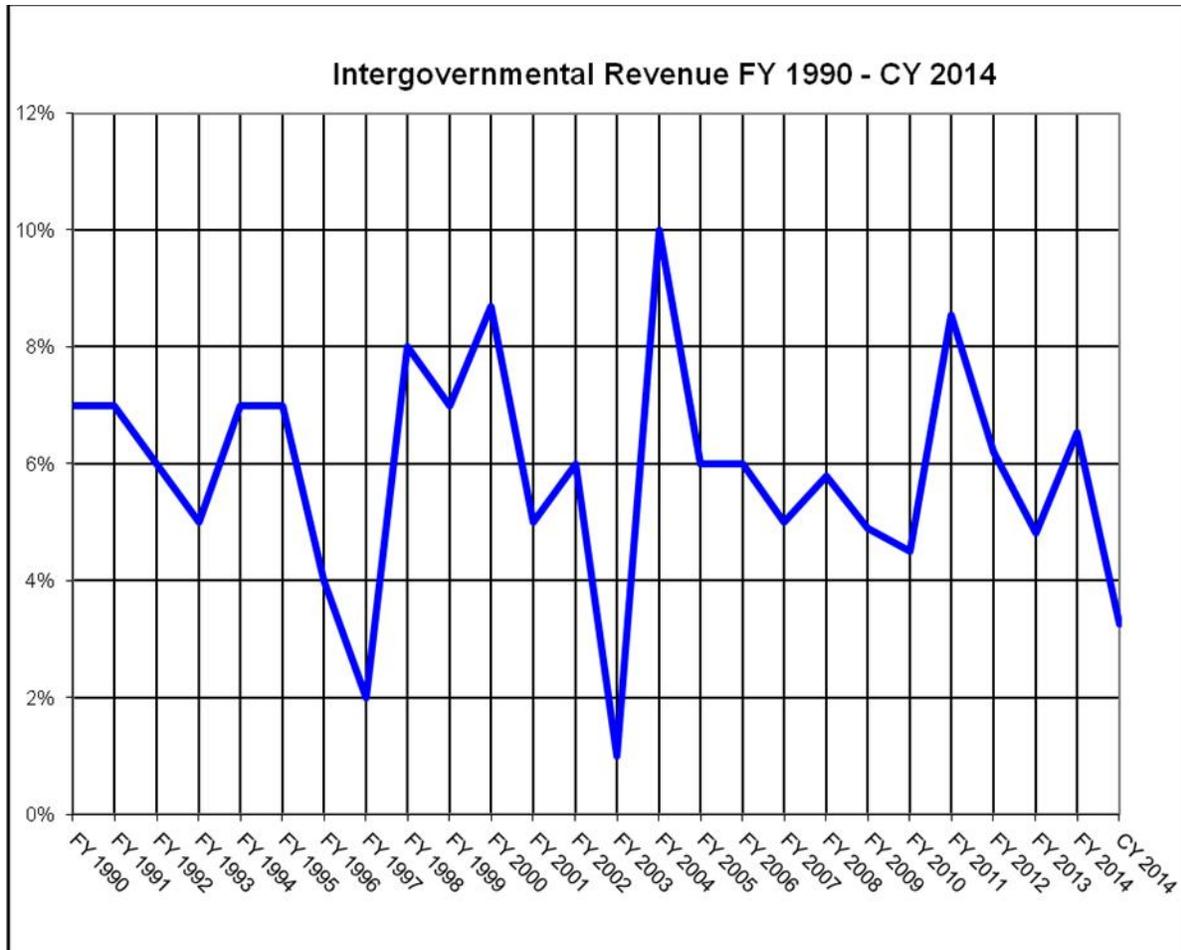
TREND ANALYSIS/CONCLUSION: This chart shows that Rock Island County remains competitive in the residential market compared to other counties. Median home values in Rock Island County increased 13.59% in 2015. There were seven of the other ten counties on this list experienced a greater increase. The 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



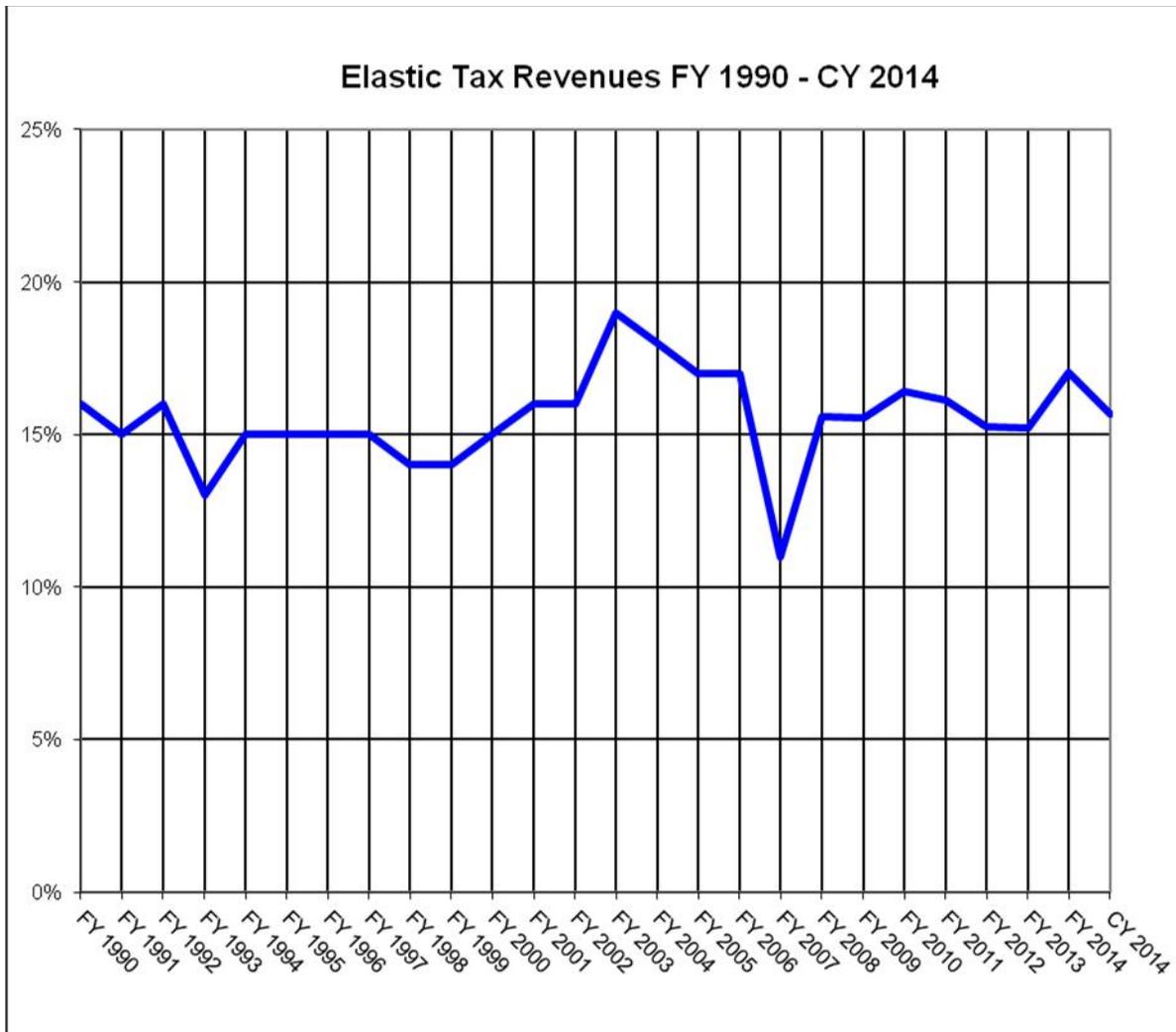
INDICATOR DESCRIPTION: This chart shows restricted revenues as a percentage of net operating revenue. Restricted revenues are funds, which must be spent on capital projects, grants, or other legal obligations. From one perspective, it would seem that many of these restrictions should not affect the financial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



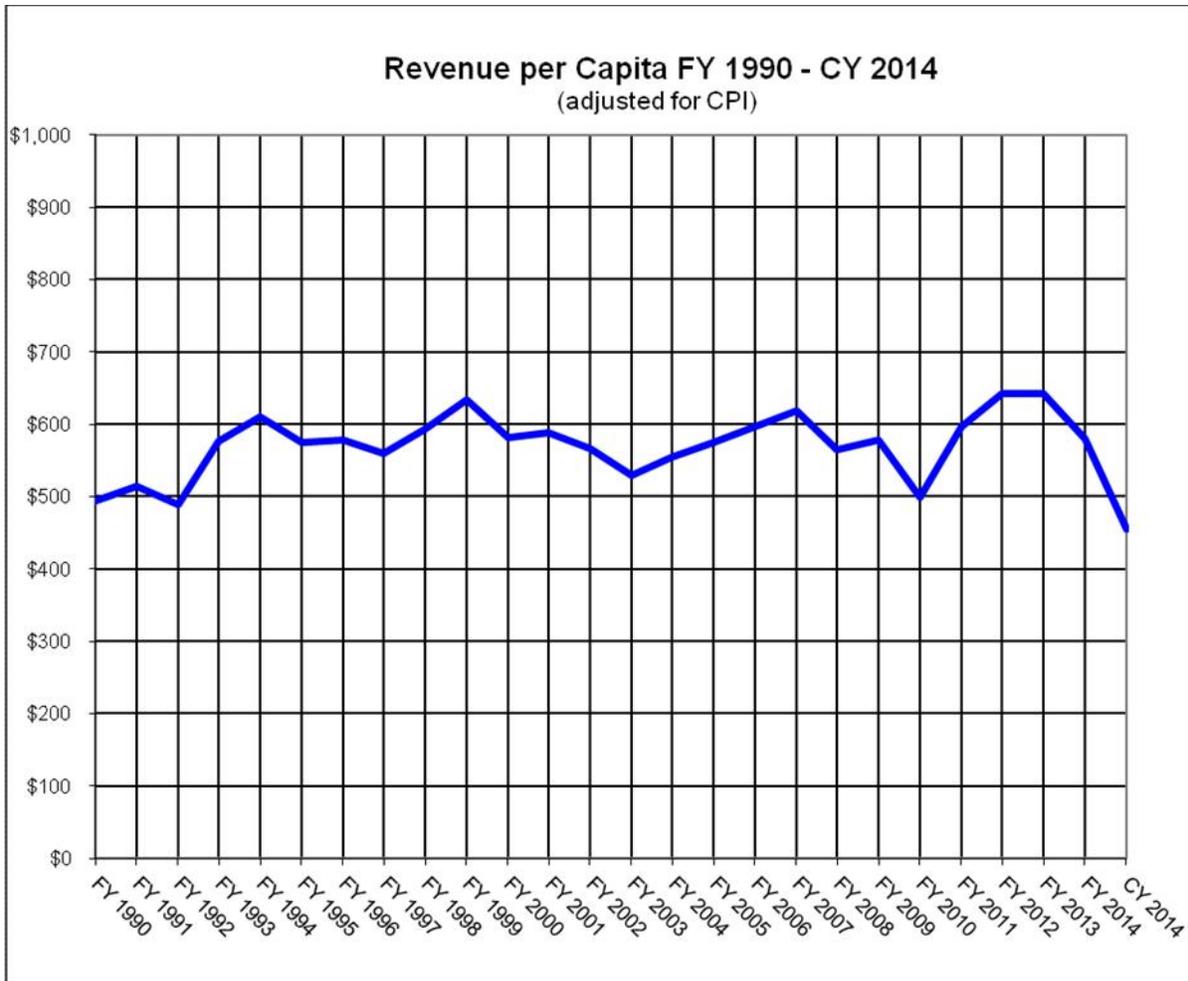
INDICATOR DESCRIPTION: Intergovernmental revenues are shown as a percentage of gross operating revenues. Gross operating revenues are defined as revenues to the General, Special Revenue, and Debt Service funds. Intergovernmental revenues are monies received from other government entities. An increasing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



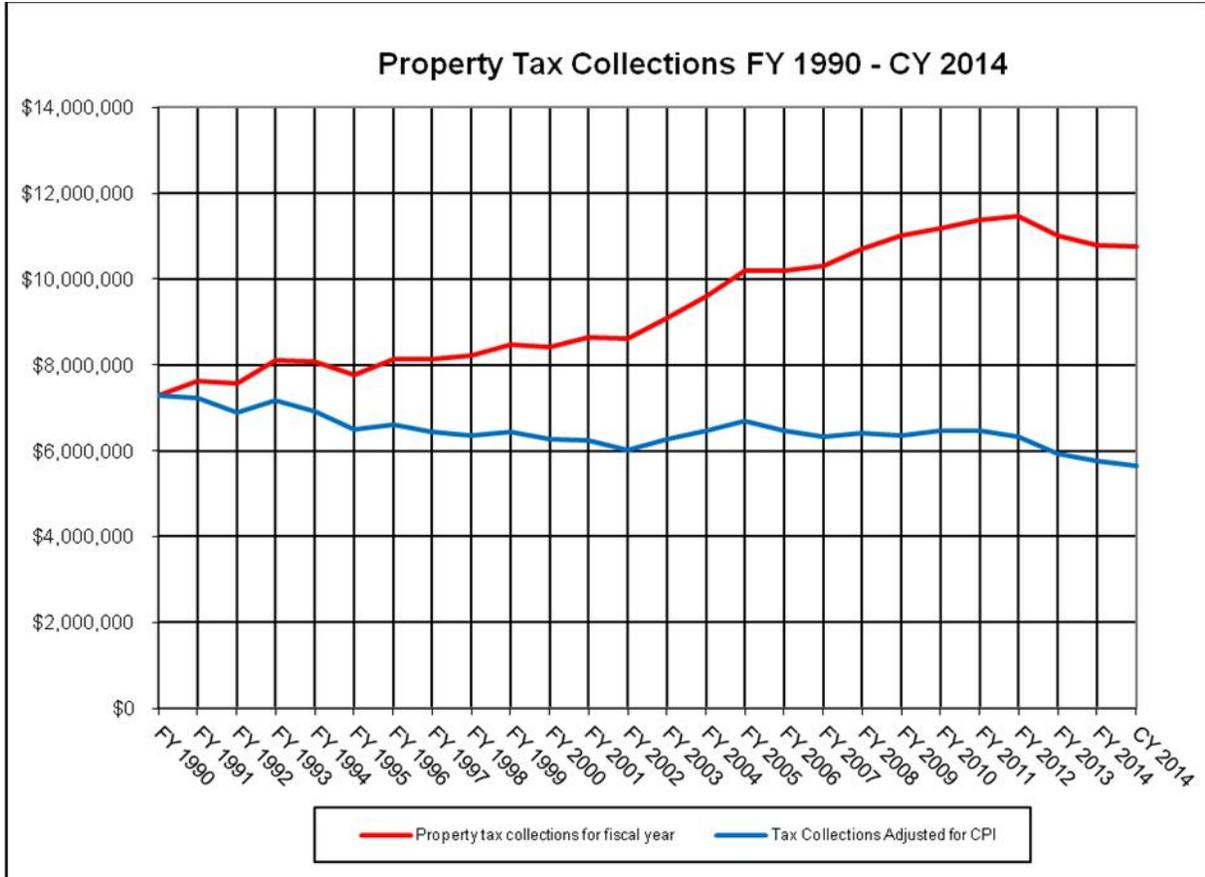
INDICATOR DESCRIPTION: Elastic tax revenues are shown as a percentage of net operating revenue. Their yields are responsive to changes in the economic base and inflation. (Inelastic revenues have fixed fees and are unresponsive to changes in economic conditions.) Elastic tax revenues decrease proportionately 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.



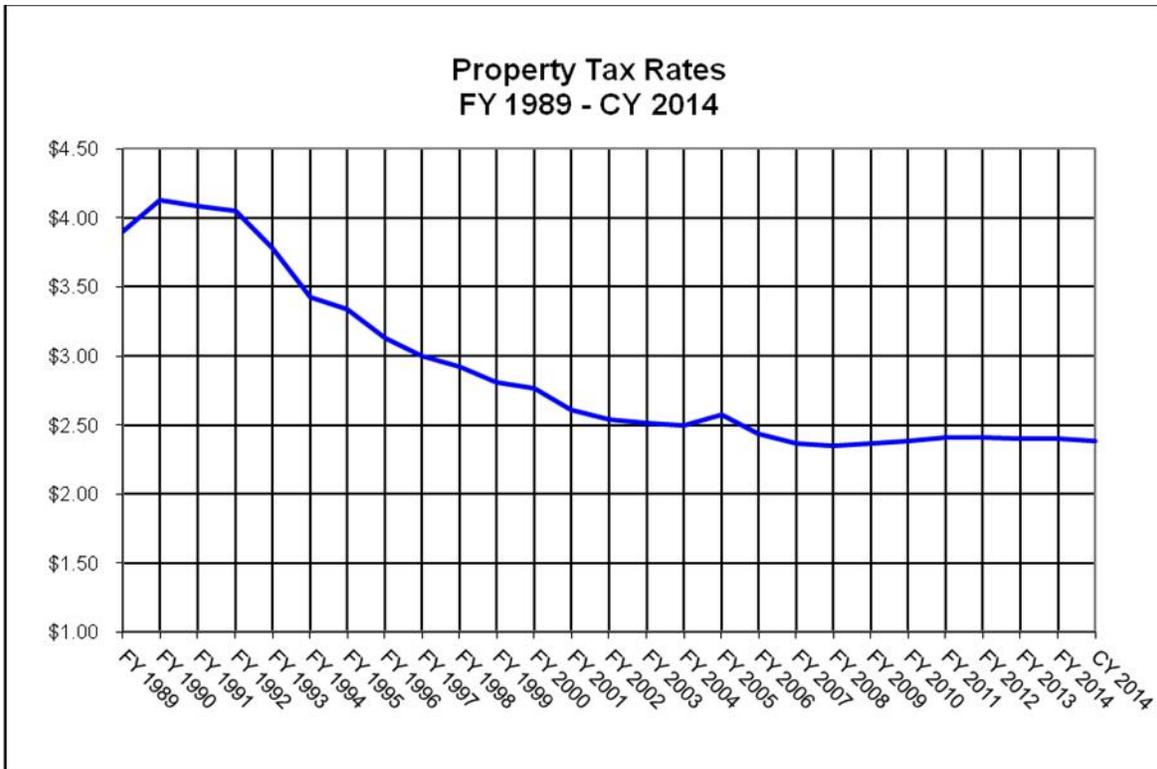
INDICATOR DESCRIPTION: This chart shows net operating revenue per person of governmental funds - adjusted for changes in the consumer price index. This chart shows how revenues are changing relative to changes in population. As population increases, it might be expected that the need for services would 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 FY 2003 through FY 2007 but declined again in FY 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 FY 2011 and FY 2012 followed by a stagnant year in FY 2013 and a decrease for FY2014. The decrease in FY2014 and CY 2014 is the result of increased expenditures for capital for the construction of the new Police Facility and retail development on 11th Street. For CY 2014, the decrease is also attributed to the fact that this was a nine month fiscal year as the City transitioned to having its fiscal year start January 1st instead of April 1st.



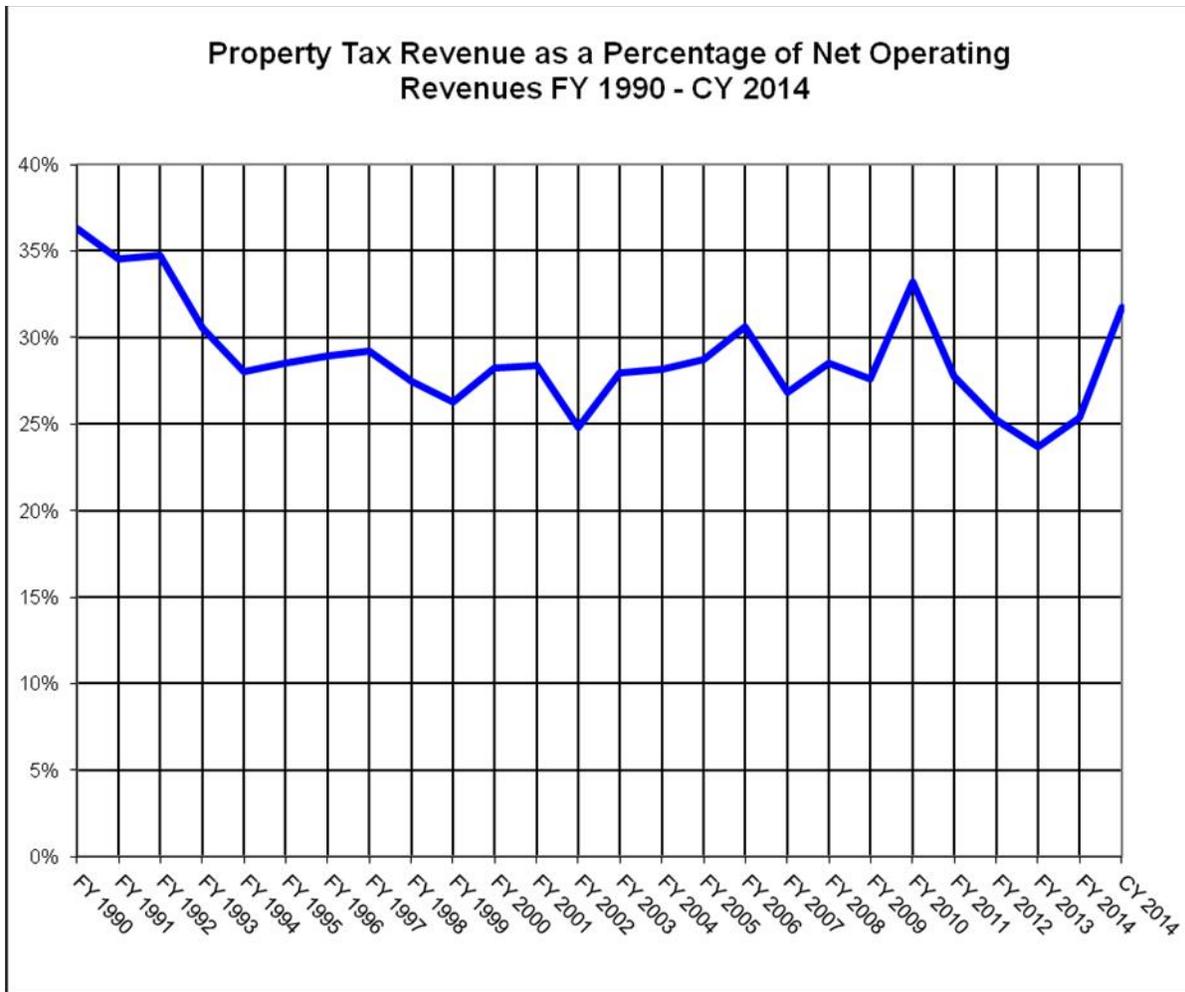
INDICATOR DESCRIPTION: Most cities are heavily reliant on property tax. A decline or growth in property taxes can result from a number of causes. First it may reflect an overall decline in a city's property values resulting from age, a decline in economic health, or a decline in population. Second, it 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.



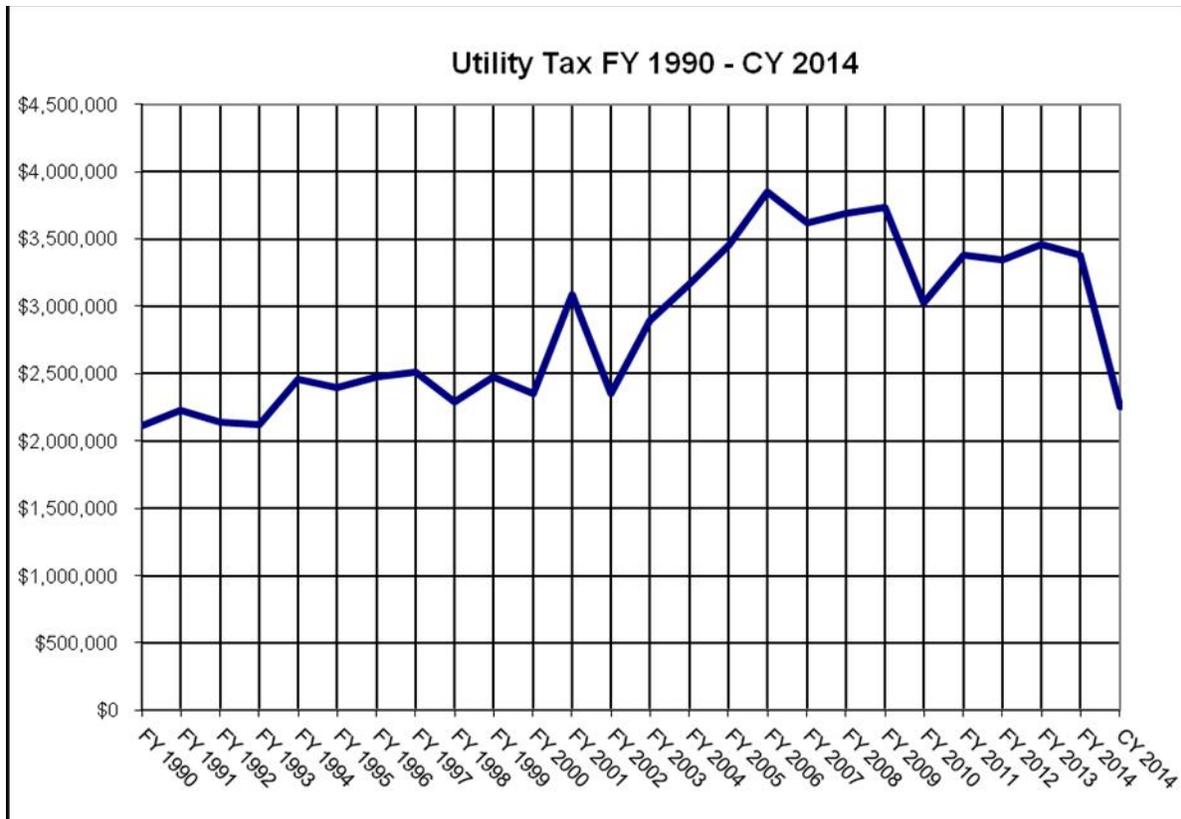
INDICATOR DESCRIPTION: This chart shows the changes in the municipal property tax rate for property taxes collected in the years from 1990 to 2015. The municipal rate includes levies for Parks and Library.

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. The property tax rate for 2014 is \$2.3852.



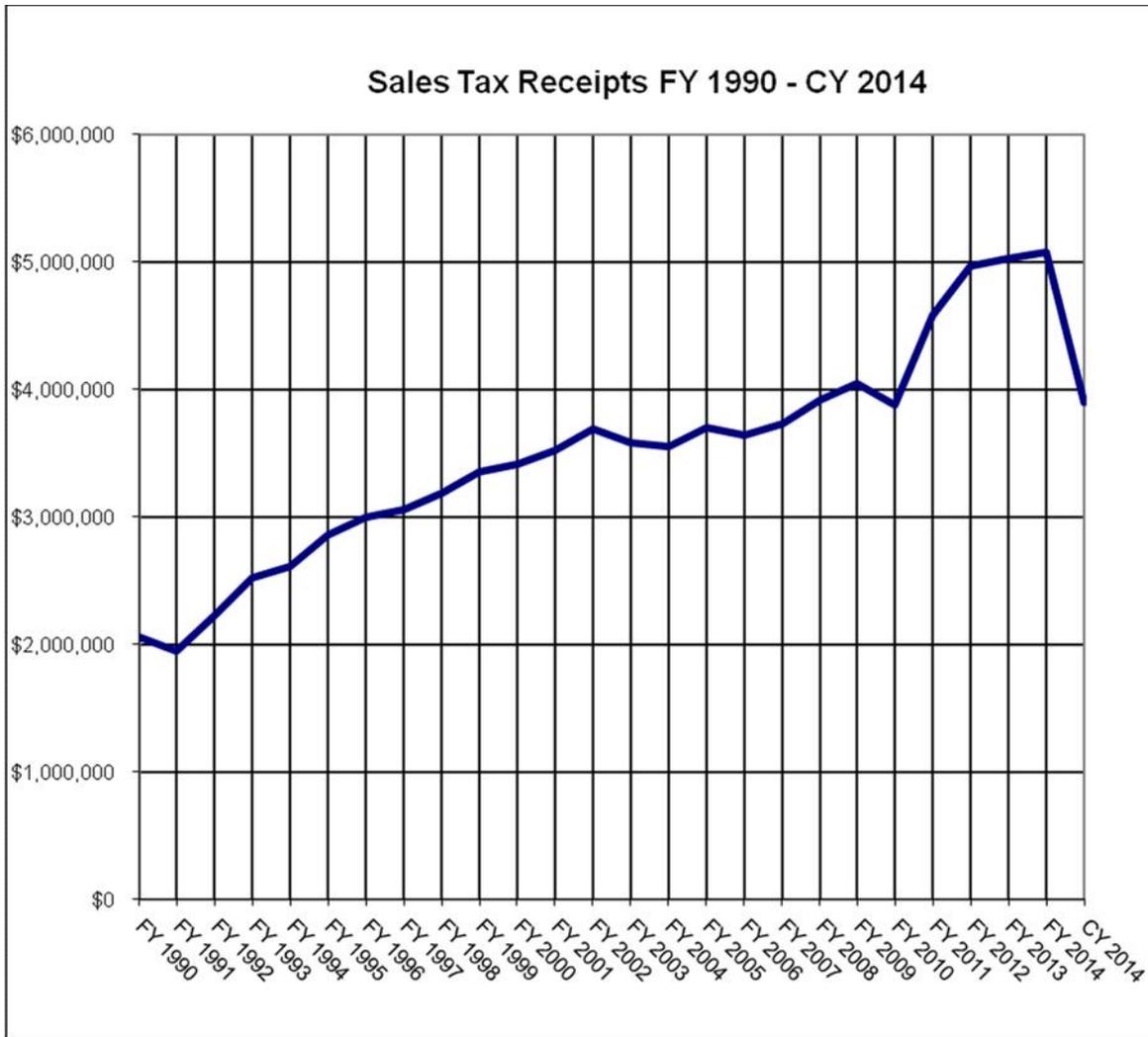
INDICATOR DESCRIPTION: This chart shows property tax collections as a percentage of Net Operating Revenue.

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. It should be noted that the increase for CY 2014 is the result of it being a nine month fiscal year as the City transitioned to having its fiscal year start January 1st instead of April 1st.



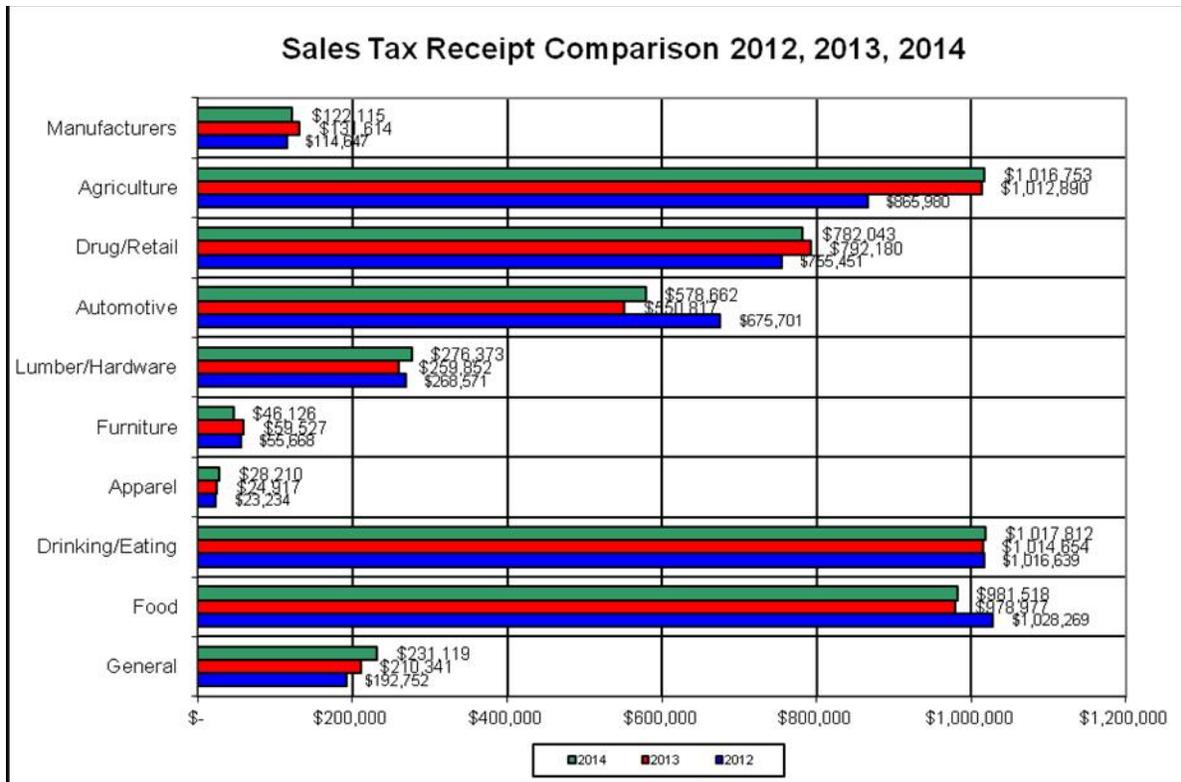
INDICATOR DESCRIPTION: On January 1, 1984 the City imposed a 1% tax on gas and electricity and a 5% tax on telephone service. On November 1, 1986, the tax on gas and electricity increased from 1% to 5%. The City has reached the statutory limit on the percentage of tax it can impose.

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. It should be noted that the decrease for CY 2014 is the result of it being a nine month fiscal year as the City transitioned to having its fiscal year start January 1st instead of April 1st.



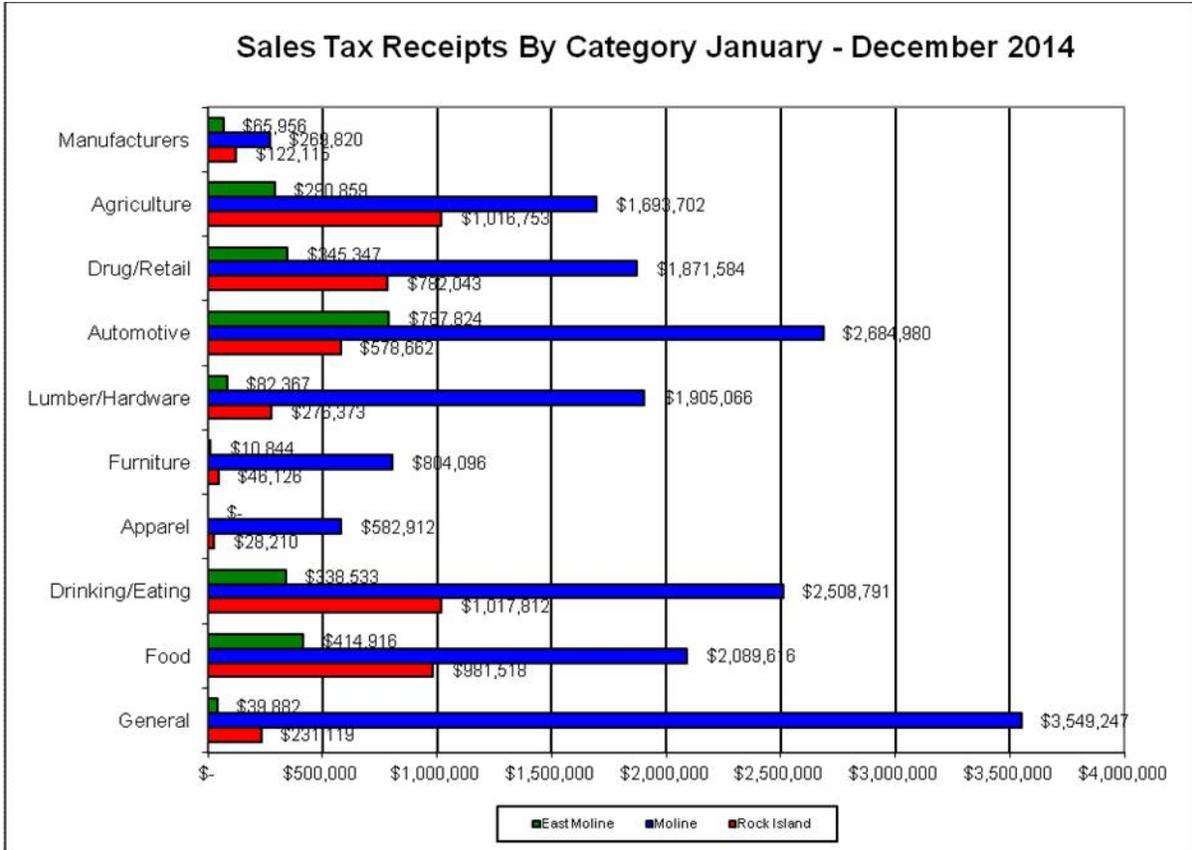
INDICATOR DESCRIPTION: This chart shows total sales tax receipts for the past decade including the local option sales tax. The sales tax rate for purchases within the City is 7%. The tax is collected by the State of Illinois and distributed to the City on a monthly basis. The state retains 5%, sends 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%). It should be noted that the decrease for CY 2014 is the result of it being a nine month fiscal year as the City transitioned to having its fiscal year start January 1st instead of April 1st.



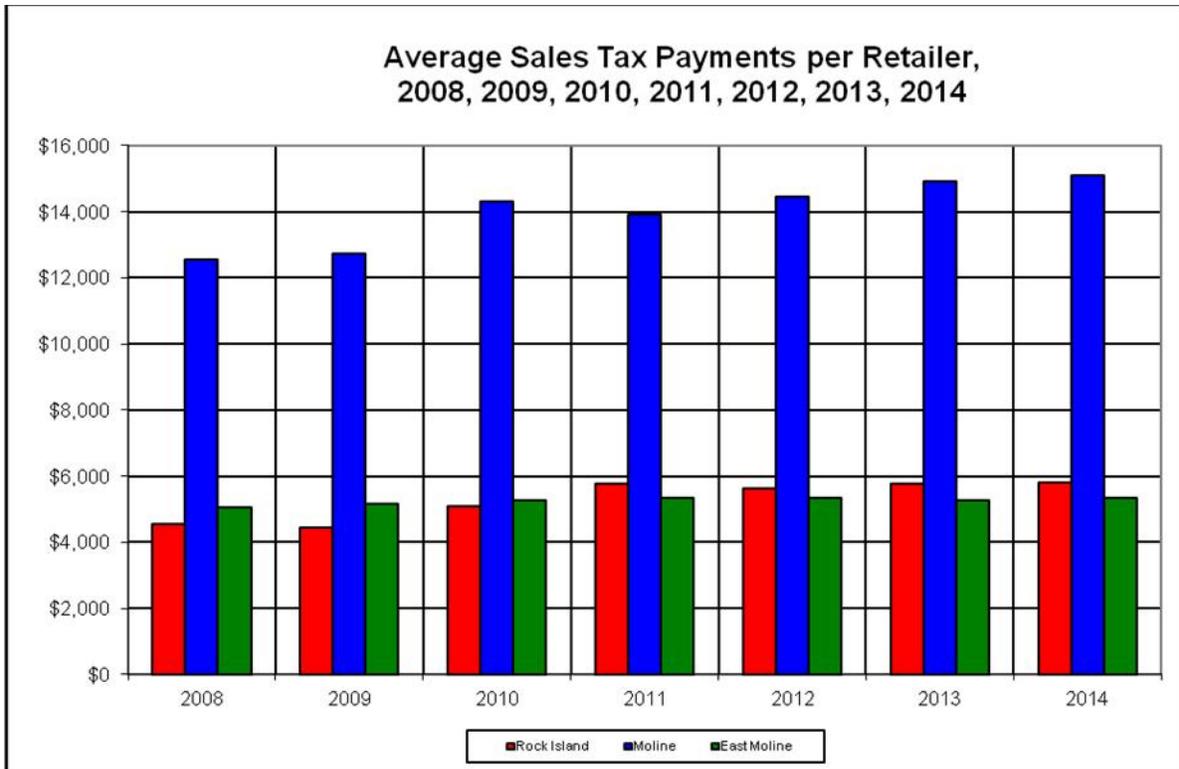
INDICATOR DESCRIPTION: This chart compares calendar year data supplied by the Illinois Department of Revenue for 2012, 2013, and 2014. This chart reflects both the municipal and home rule components of the total sales tax revenue.

TREND ANALYSIS/CONCLUSION: The 2014 Sales Tax receipts increased over 2013 in the following categories: General, Food, Drinking/Eating, Apparel, Lumber/Hardware, Automotive, and Agriculture. Total sales tax receipts for FY 2014 were up 0.89% from 2013 whereas 2013 total tax receipts had increased 0.78% from 2012. Total Utility tax in CY 2014 is the result of the City transitioning to its fiscal year start January 1st instead of April 1st which resulted in a 9 month period.



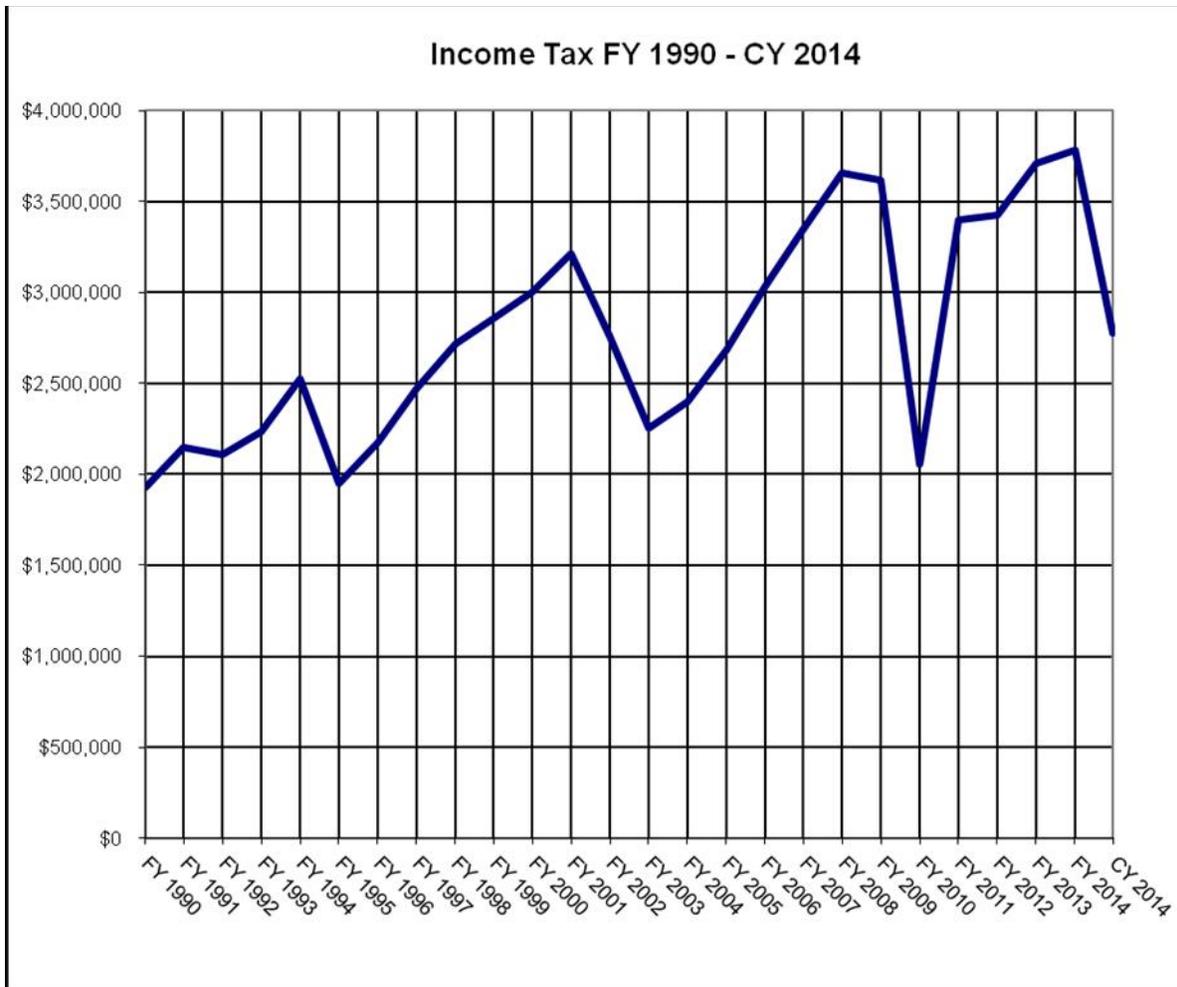
INDICATOR DESCRIPTION: This chart shows the City’s sales tax receipts by business category for the calendar year 2014 compared to East Moline and Moline. Since the City is essentially in competition with these communities, this chart is a useful tool for analyzing how the City of Rock Island compares 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.



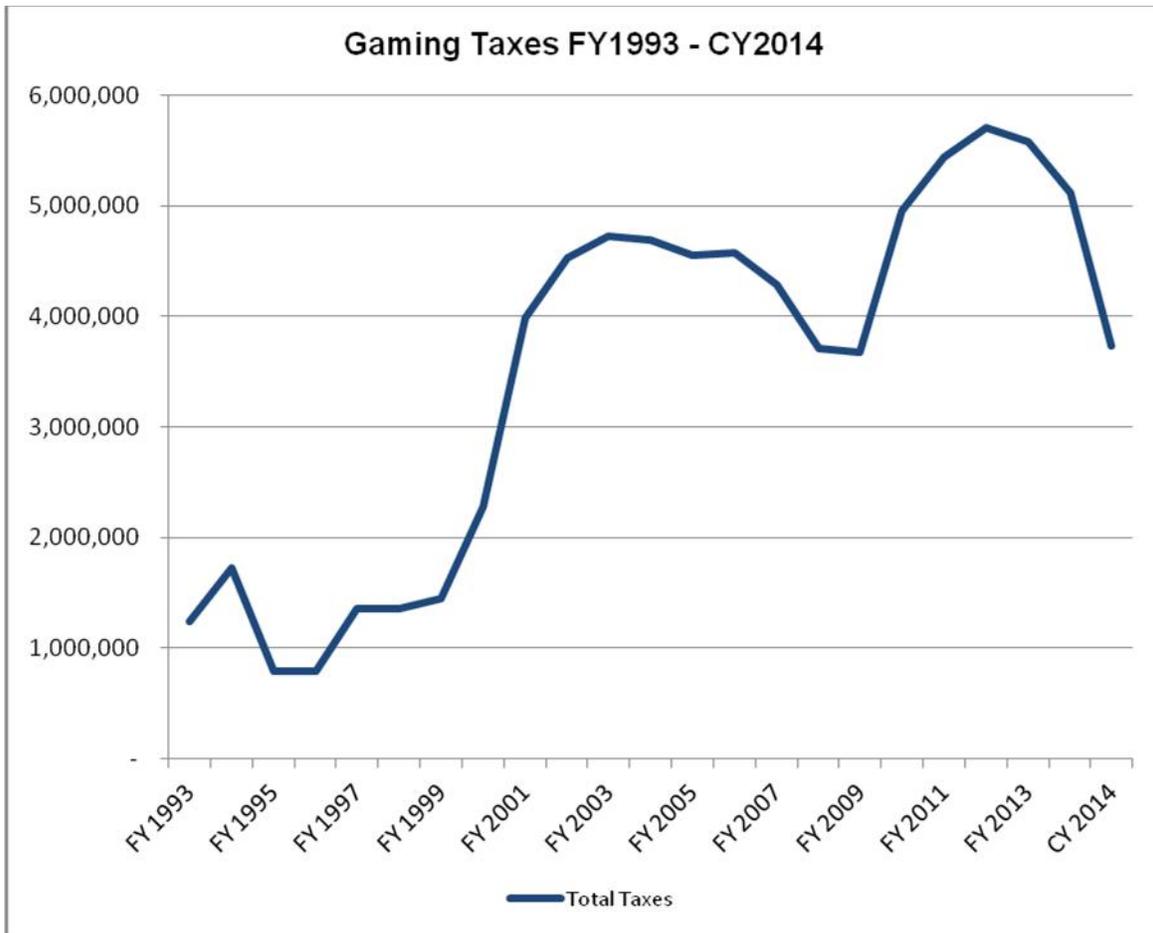
INDICATOR DESCRIPTION: This chart shows City of Rock Island sales tax receipts per retailer for the calendar years 2008 through 2014 as compared to East Moline and Moline. It was prepared by dividing the total sales tax receipts by the number of retail businesses in each city. The data for the chart 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 2010 Rock Island trailed both East Moline and Moline in average sales tax payments per retailer but Rock Island surpassed East Moline in 2011.



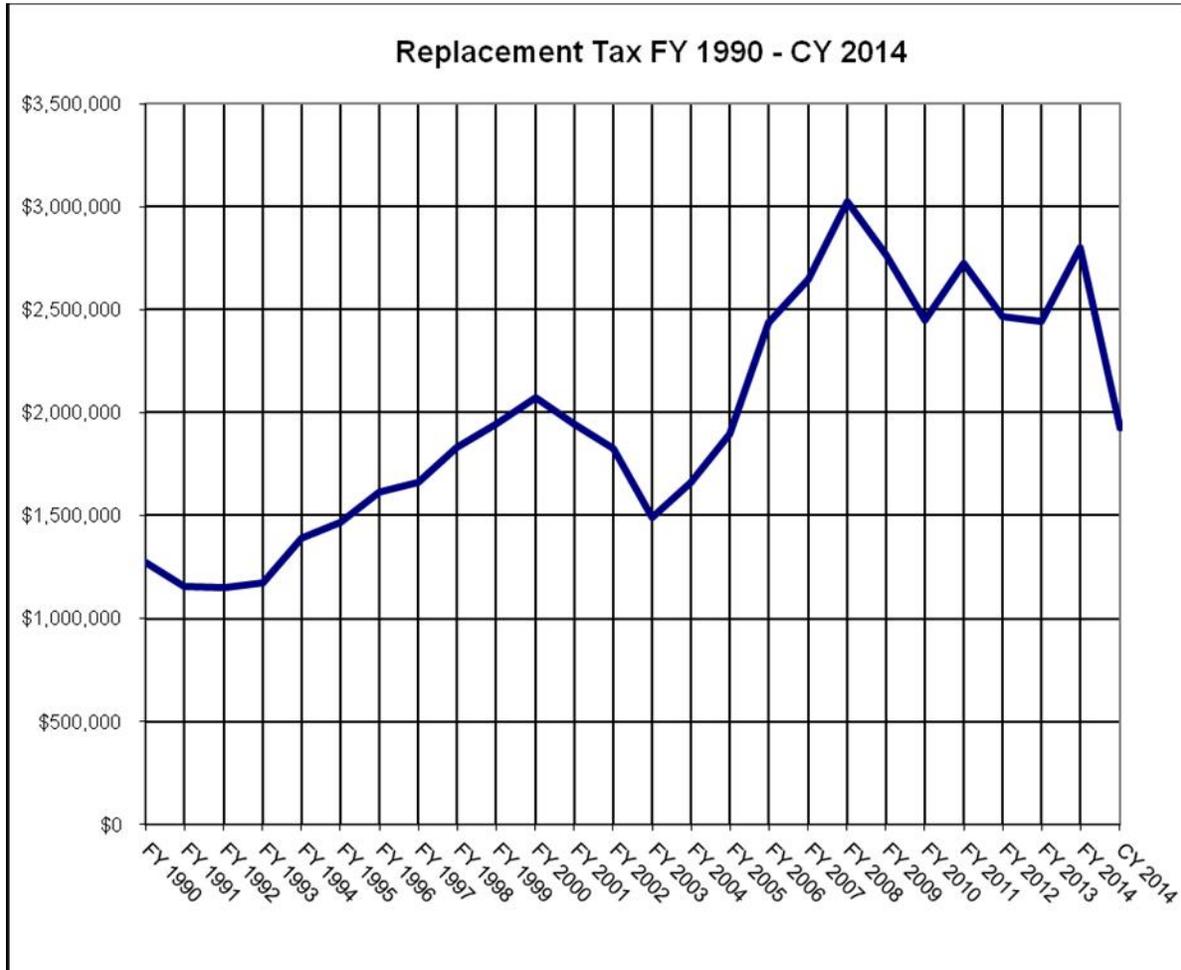
INDICATOR DESCRIPTION: City income tax revenue is generated from a 5% tax on personal income. The tax is collected by the State and distributed to cities based on population. From 1990 to 1994 there were two components; income tax and surcharge tax. Income tax revenue was recorded in the General Fund, 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. For CY 2014, the decrease is attributed to the fact that this was a nine month fiscal year as the City transitioned to having its fiscal year start January 1st instead of April 1st. 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.



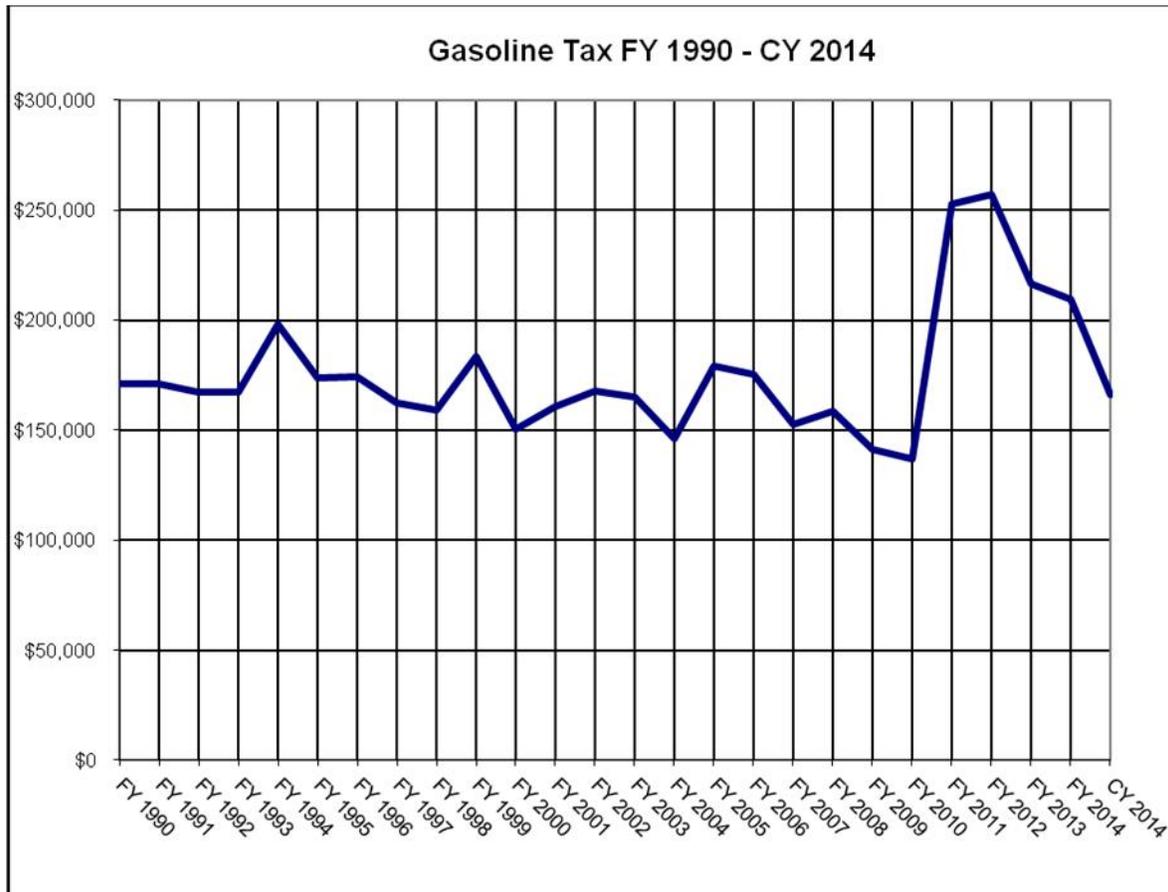
INDICATOR DESCRIPTION: The City receives approximately 5% of the wagering losses as a tax collected and remitted to the City by the State of Illinois. This chart shows these local and State revenues plus total gaming revenue from inception in March of 1992 through FY 13-14.

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. For CY 2014, the decrease is attributed to the fact that this was a nine month fiscal year as the City transitioned to having its fiscal year start January 1st instead of April 1st. 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.

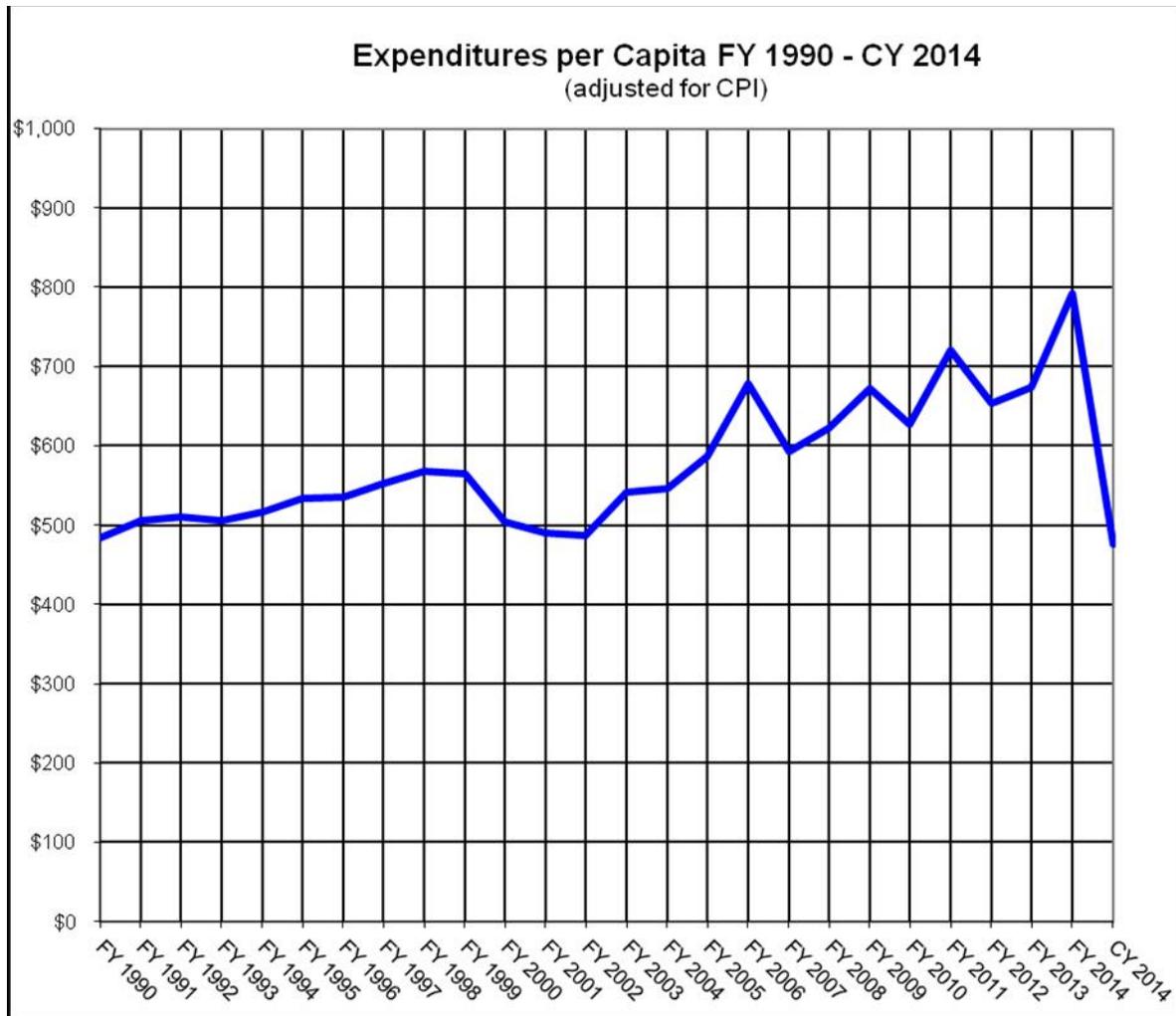
TREND ANALYSIS/CONCLUSION: As this chart demonstrates, replacement tax revenue is dependent on the level of economic activity throughout the entire state. The City experienced growth in replacement tax revenue steadily from 1993 – 2000; however the trend reversed in fiscal 2001, as anticipated, and continued 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. For CY 2014, the decrease is attributed to the fact that this was a nine month fiscal year as the City transitioned to having its fiscal year start January 1st instead of April 1st.



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.

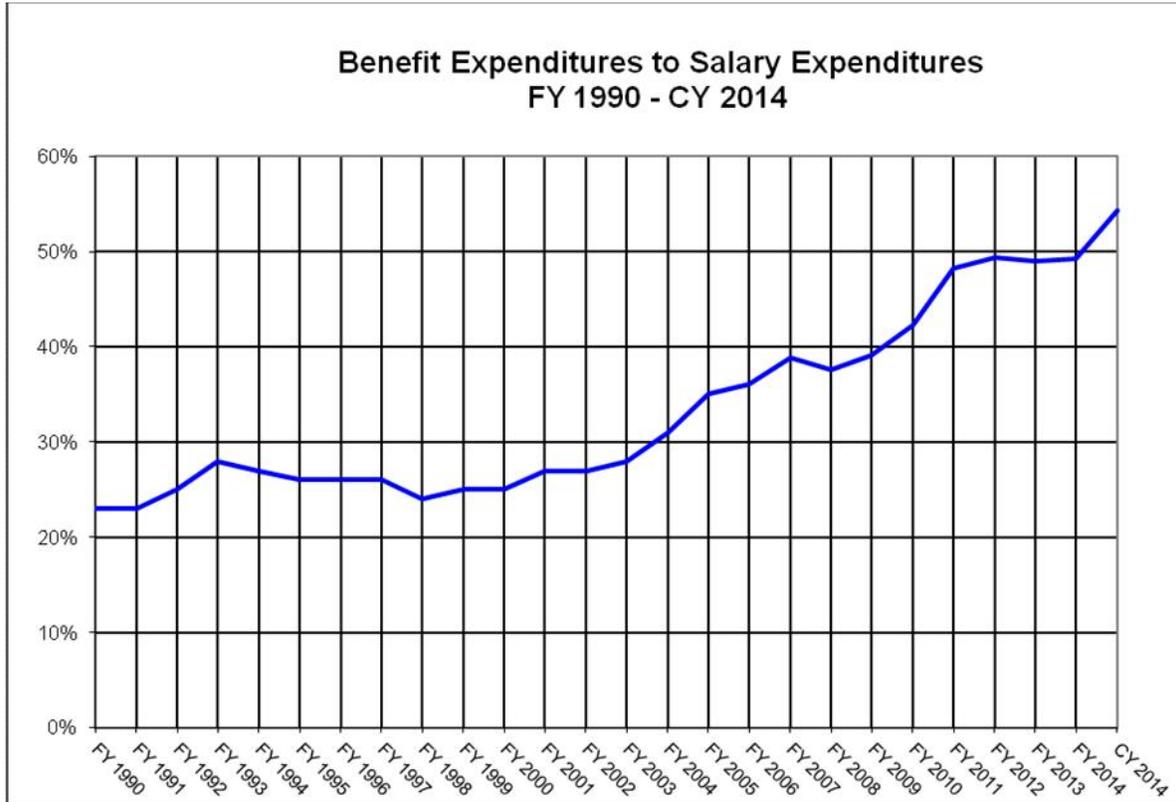
TREND ANALYSIS/CONCLUSION: Receipts from the gasoline tax remained steady at approximately \$160,000 through 2003. However, 2004 receipts dropped below \$150,000 for the first time in over fourteen years. Revenues remained consistent until 2009 when revenues again decreased for two years as a result 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. For CY 2014, the decrease is attributed to the fact that this was a nine month fiscal year as the City transitioned to having its fiscal year start January 1st instead of April 1st.

EXPENDITURE TRENDS



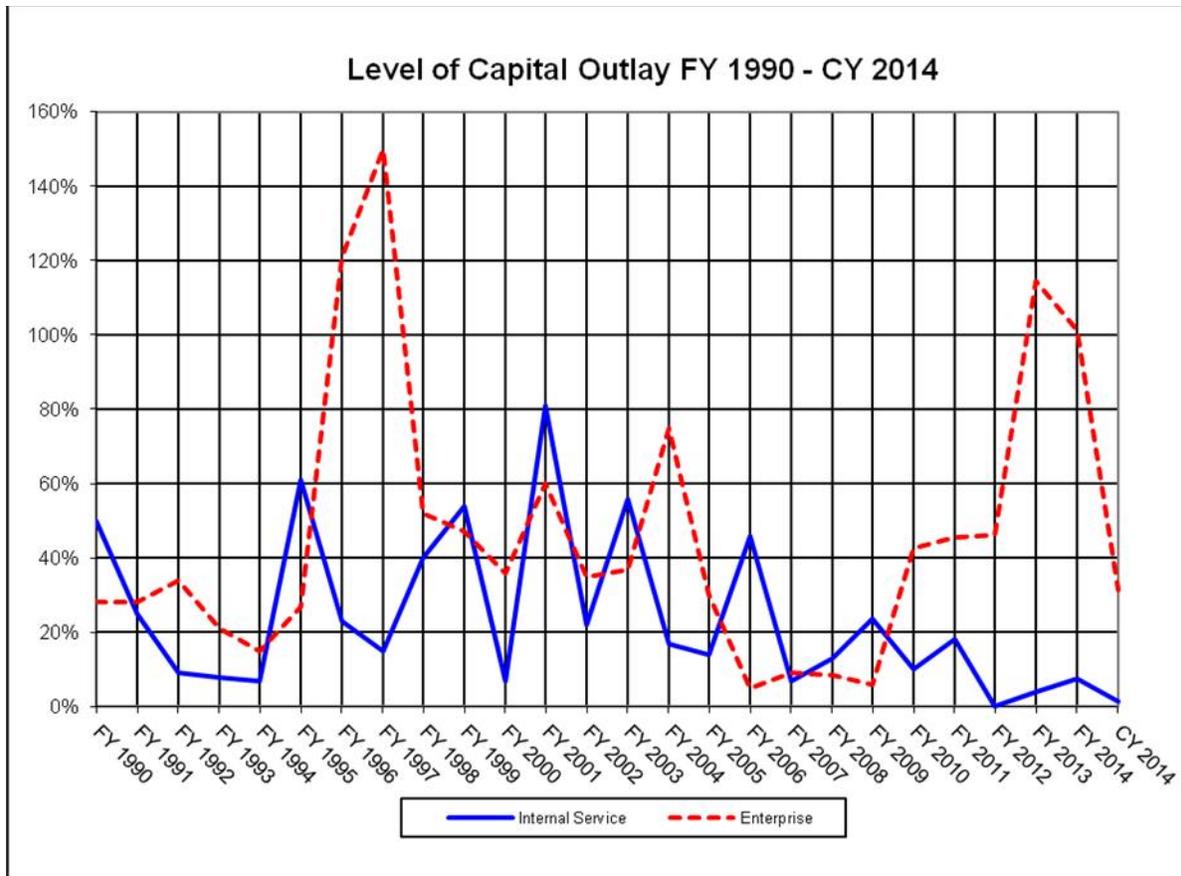
INDICATOR DESCRIPTION: This chart shows Net Operating Expenditures (adjusted for changes in the consumer price index) per person relative to changes in population. Increasing per capita expenditures can indicate that the cost of providing services is outstripping the community's ability to pay, especially 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. For CY 2014, the decrease is attributed to the fact that this was a nine month fiscal year as the City transitioned to having its fiscal year start January 1st instead of April 1st.



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).

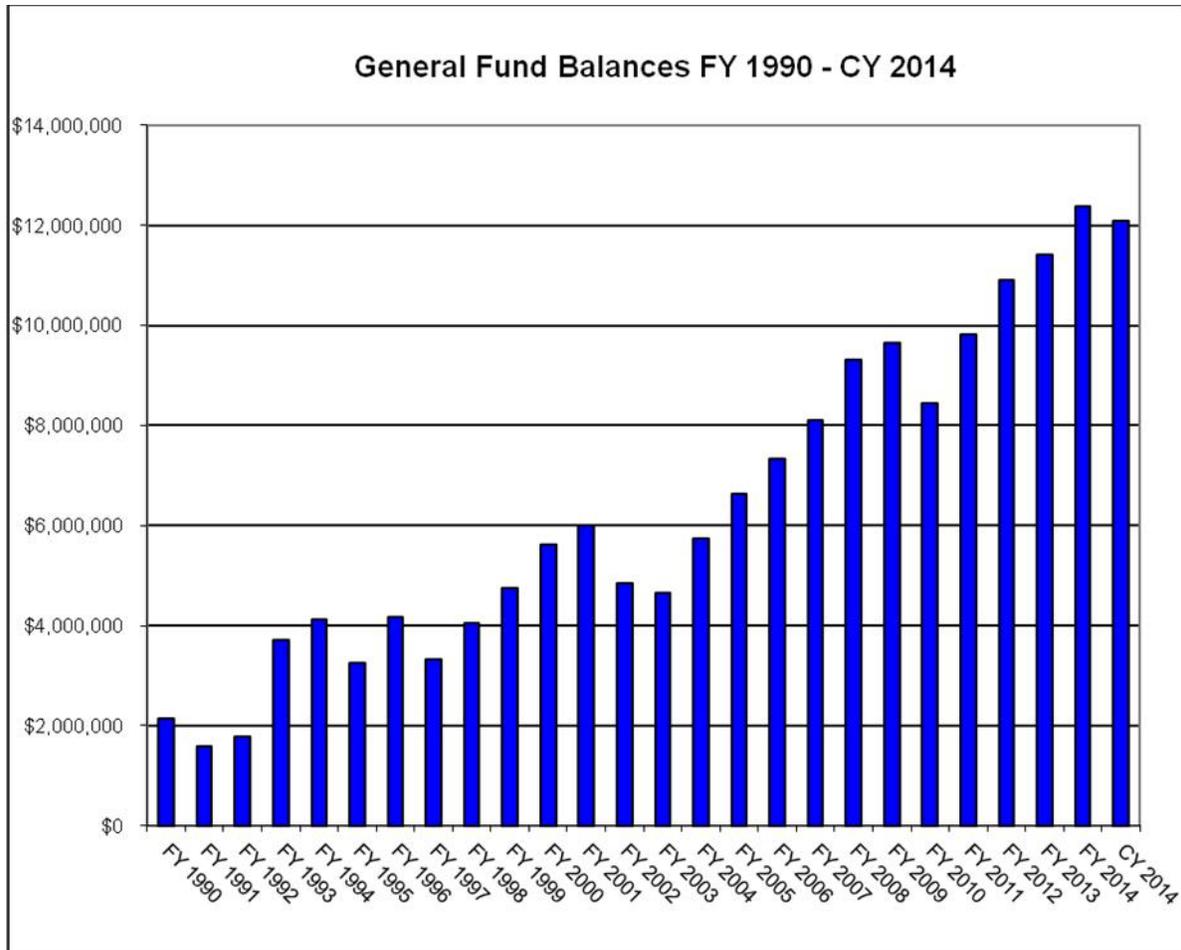
TREND ANALYSIS/CONCLUSION: As this chart illustrates, benefits remained consistent between 1990 and 2003 around 25%. Any changes were predominates the result of increasing health insurance expenses. The City used rapid amortization of IMRF early retirement funding in 2001 to reduce the cost of this benefit. 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.

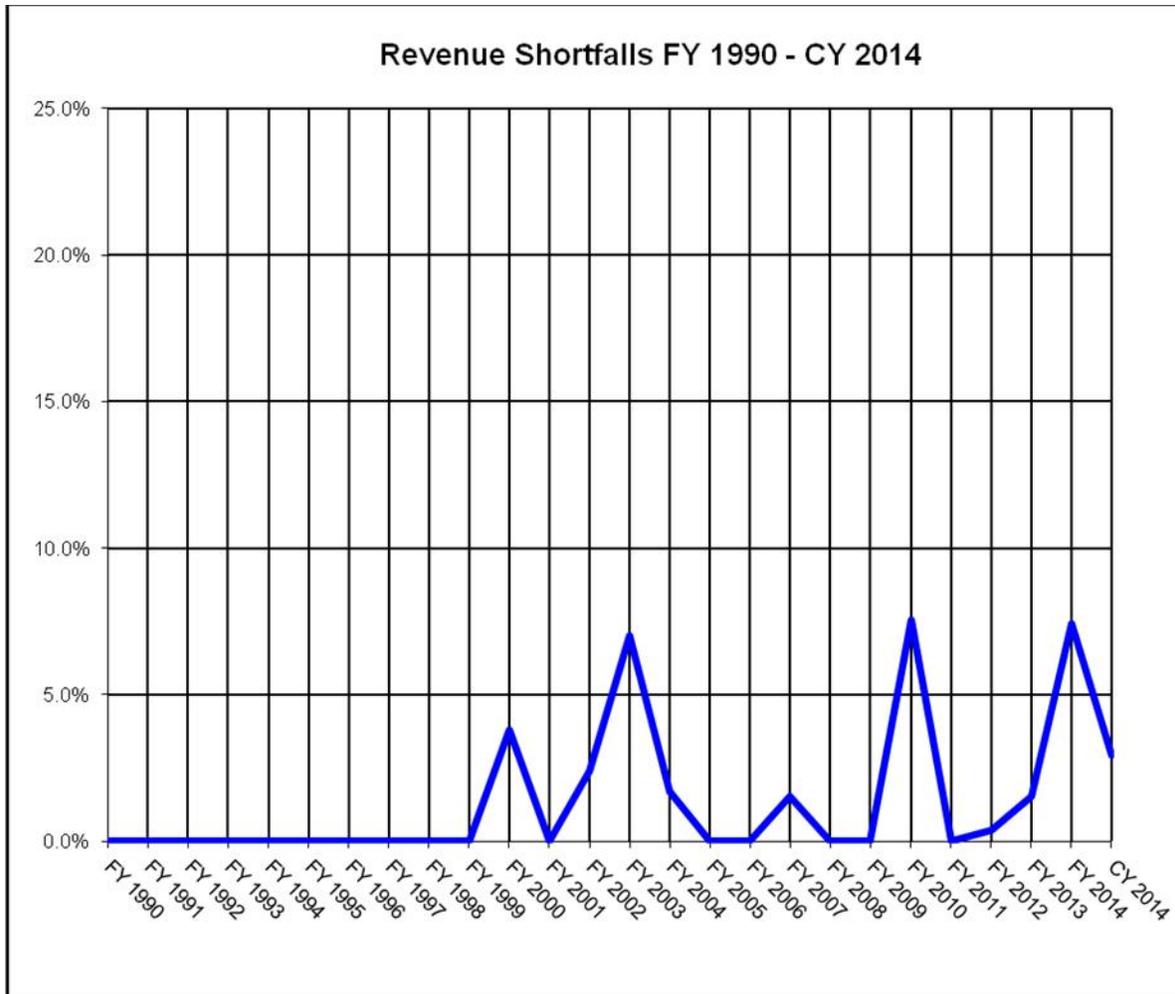
TREND ANALYSIS/CONCLUSION: Capital outlay for the Internal Service Fund (Equipment Maintenance) shows periodic peaks and valleys, which is expected as the City accumulates resources and then makes major periodic planned purchases of equipment. The Enterprise Funds show steady capital outlay (in these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



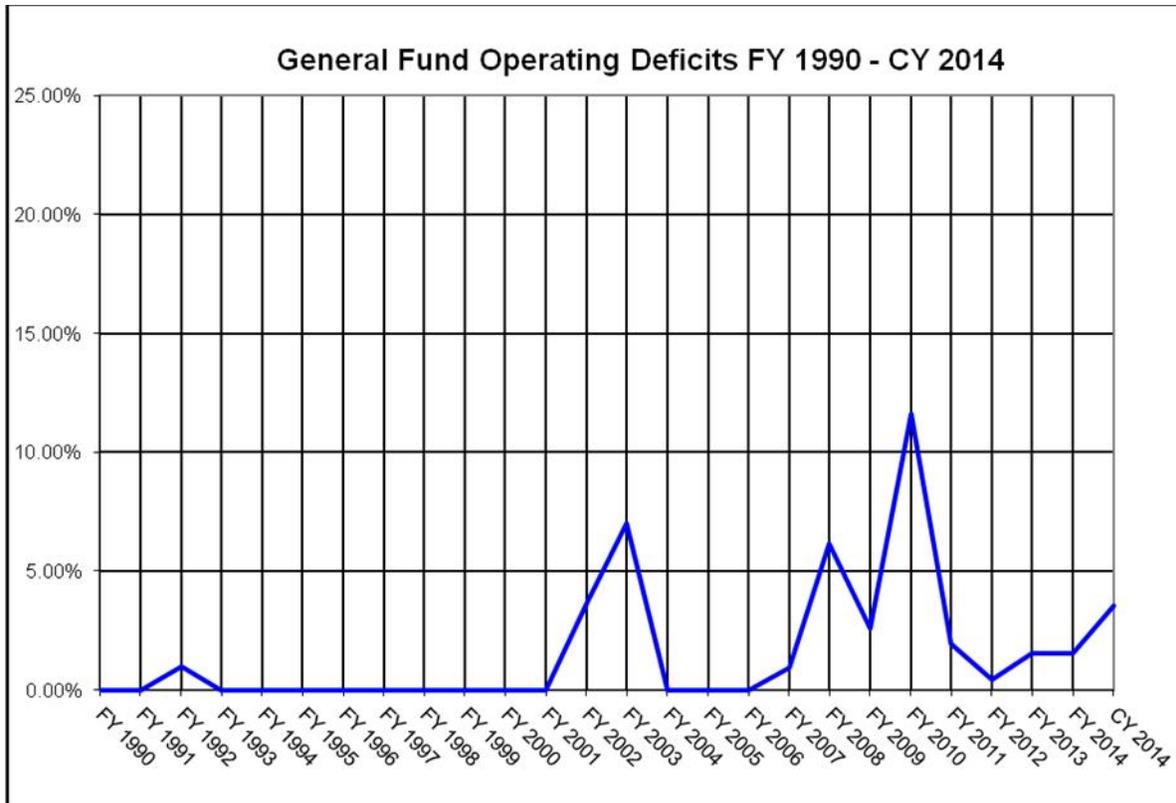
INDICATOR DESCRIPTION: The level of a city's fund balance may determine the ability to withstand unexpected financial emergencies, such as may result from natural revenue shortfalls or steep rises in inflation. It may also determine a city's ability to accumulate funds for large-scale purchases, such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



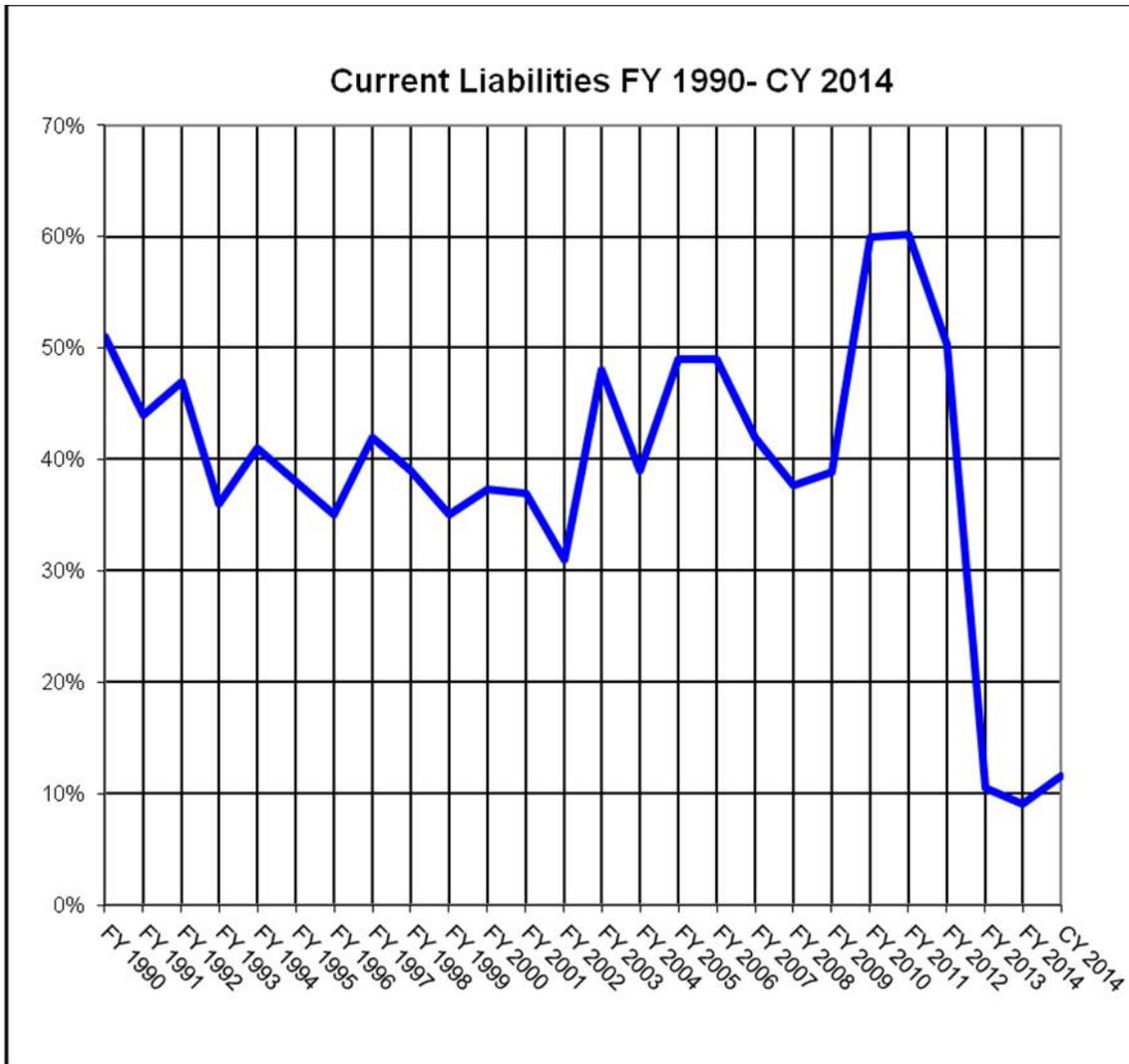
INDICATOR DESCRIPTION: Revenue shortfalls are indicated as a percentage of net operating revenue. This indicator examines the differences between revenue estimates and revenues actually received during the budget year. Major differences, that continue year after year, can be an indication of either a 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.

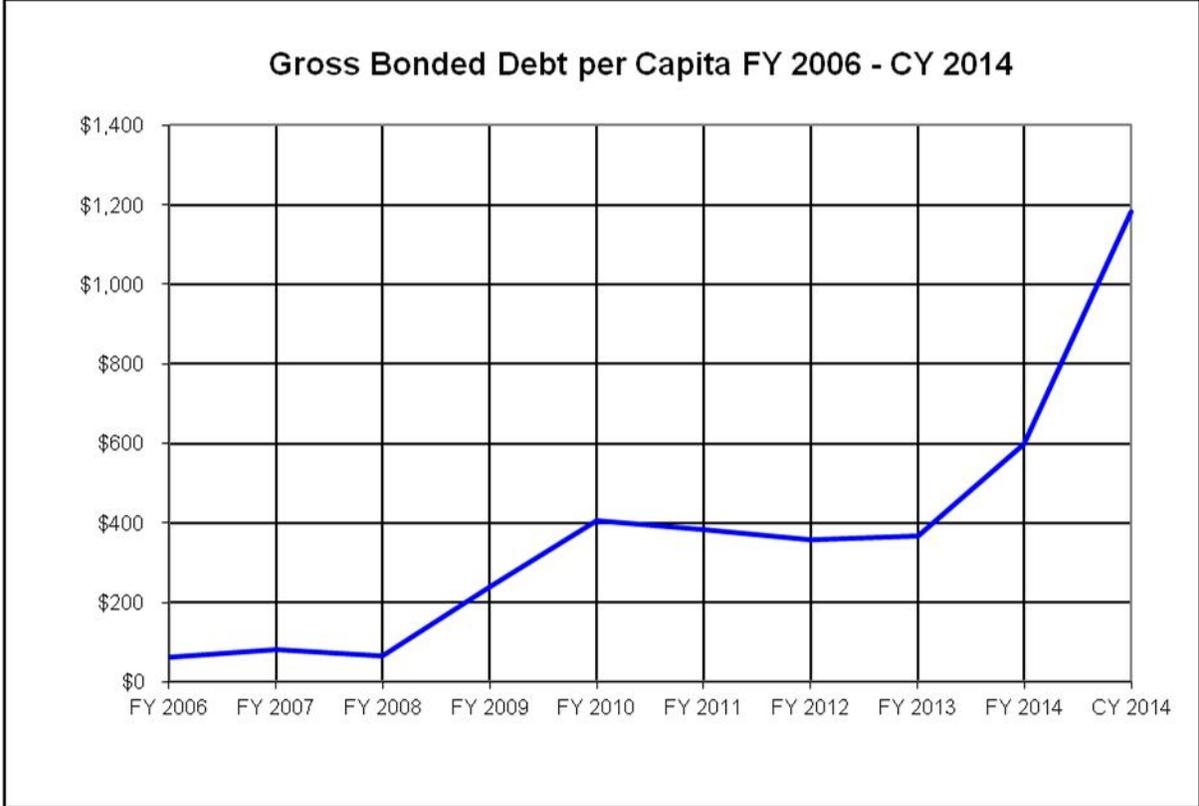
TREND ANALYSIS/CONCLUSION: This trend is positive for the City when current liabilities as a percentage of Net Operating Revenues decline as indicated from 1990 to 2002. The 2003 and 2005 sharp increases were due to a decrease in CDBG drawdowns. The level remained the same for 2006 followed by a two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



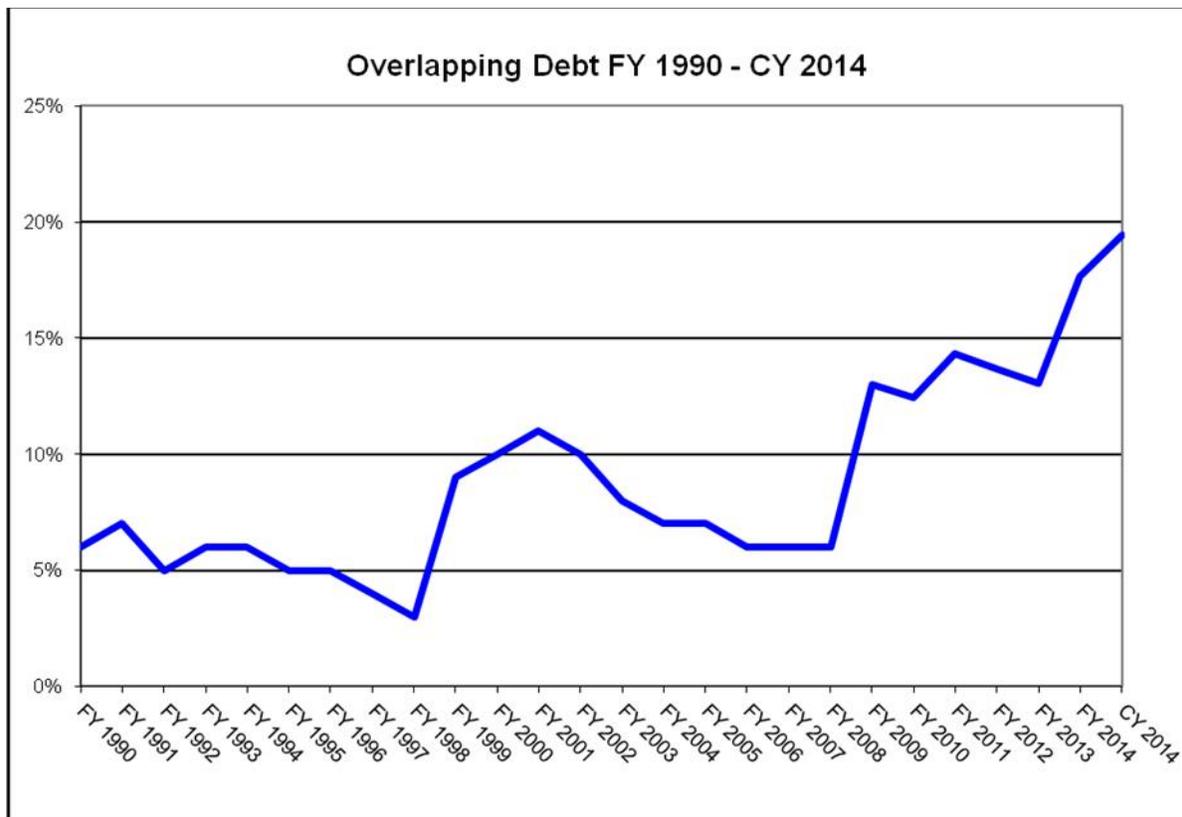
INDICATOR DESCRIPTION: Self-supporting debt is debt for which the city has pledged a repayment source separate from its property tax revenues. An example of self-supporting debt is a general obligation bond issued for water improvements, which is repaid from the revenues of the water fund. This chart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



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

CITY OF ROCK ISLAND
ETHICAL STANDARDS POLICY
(Approved by City Council on August 9, 2004)

I. Purpose

As municipal employees, our most important goal is to provide the citizens of Rock Island with the highest quality of service possible. It is vital that we promote the public's confidence in the Rock Island government by requiring that all municipal activities be addressed in a fair, impartial and independent manner. It is imperative that we insure public trust through strong ethical practices. It is the purpose of this policy to implement guidelines that will govern our actions as we represent the public good.

II. Policy

A. Conflicts of Interest

1. Employees who have a personal financial interest in a City contract, work or business must comply with all established bid processes and awards for such contracts. The contract will be awarded based upon the City's purchasing policies. When an employee has a personal financial interest in a City contract, work or other business, they shall be required to disclose the nature of the financial interest prior to bidding.
2. No employee may have an interest in any City contract, work or business in which that employee is involved in the decision about the outcome of the award.
3. No employee may, in any department/division in which that employee exercises control (administers discipline, recommends pay increases, determines departmental/divisional policies, etc.) hire or advocate the hiring, promotion or transferring of a relative. In addition, it is a violation to "exchange" the employment of one employee's relative for the employment of another's.
4. No employee shall represent another person, for compensation, before any City body or in a court of law where the City of Rock Island has an interest in the proceeding. This policy excludes union related activities authorized by a labor agreement or applicable State and/or Federal laws.
5. No employee shall give a deposition, affidavit or appear as a witness in a civil matter stemming from the employee's official duties without approval from the employee's department manager. If the employee is subpoenaed on such a

matter he/she is required to inform his/her department manager.

B. Financial Disclosures

1. Employees must file a copy of all disclosures required under the Illinois Governmental Ethics Act with the County Clerk.

C. Gifts/Gratuities

The provisions of Section 2-107 and 2-108 of the Rock Island Ethics Ordinance shall apply to Gifts and Contributions in this Ethical Standards Policy.

D. Personnel

All matters of personnel shall be made on the basis of merit so that fairness and impartiality govern decisions pertaining to appointments, pay adjustments, promotions and discipline.

E. Political Activity

The provisions of Section 2-106 of the Rock Island Ethics Ordinance shall govern political activity.

F. Public Trust

1. No employee shall utilize privileged information for which he/she has access to for personal gain or the personal gain of family members and/or business and social acquaintances.
2. No employee shall seek favors and/or profit through either his/her position or confidential information held within their his/her trust.
3. Employees are prohibited from investing resources in any enterprise which he/she can influence through his/her position with the City.
4. No employee shall misuse his or her work hours for personal gain.

III. Coverage

This policy shall cover all employees of the City of Rock Island.

IV. Responsibility

Activity that is deemed unethical, whether committed by supervisory or non-supervisory personnel, is specifically prohibited by the City's policy. In some instances such activities may be unlawful. In addition, management is responsible for taking action against violations of this policy

by non-supervisory personnel and/or supervisory personnel regardless of whether the specific act was specifically forbidden.

V. Implementation

It is the responsibility of the City and all of its departments/divisions to make sure that there is full compliance with this policy.

VI. Violations

Practices that are not mentioned in this policy that are expressly prohibited by federal, state and/or local laws will be deemed a violation of this policy. If an employee is found to have violated this policy, he or she may be subject to disciplinary action and, if warranted by law, criminal prosecution.



ROCK ISLAND
ILLINOIS

CITY OF ROCK ISLAND

TRAVEL AND BUSINESS EXPENSE POLICY

Purpose: To provide expense guidelines for city employees, appointed officials and elected officials who conduct official business, represent the city at conferences or conventions, or attend training seminars and/or business meetings.

Guidelines: The City of Rock Island provides reimbursement for expenses incurred by city employees, appointed officials and elected officials while traveling on city business. The city maintains an accountable plan for travel expenses. This policy complies with Internal Revenue Service regulations for accountable plans and provides full coverage of reasonable expenses. It requires documentation for all expenses except certain defined items.

1. Authority for travel: All travel must have sufficient budget appropriation and department manager approval.
2. Travel request form: Requisitions for travel expenses shall be completed by the employee and submitted to the department manager for approval at least two weeks prior to requested travel to insure most favorable rates. In the case of a requested advance, one copy shall be forwarded to the Finance Department. Blank forms can be obtained from the City's intranet site <http://intranet.cityri.local/forms/>.
 1. Travel requests for more than one person may be placed on one form provided all employees involved are identified. However, one employee must be designated responsible for advanced monies.
 2. Upon return from travel, the employee shall submit the Employee's Travel Expense Statement form to the Finance Department within thirty (30) days. Expenditures shall be verified by receipts and any remaining advanced funds shall be returned. Travel expense statements submitted after thirty (30) days of return will be denied. In the case of advanced funds, failure to submit the Employee's Travel Expense Statement within 30 days of return may result in disciplinary action and repayment of any advanced funds through payroll deduction.
3. Allowable travel and business expenses: The following types of expenses are approved for reimbursement:
 1. Registration fees for meetings, seminars or conventions including literature. Documentation is required.

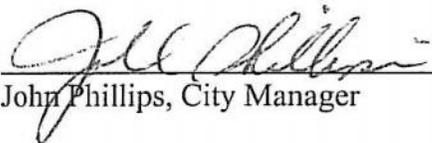
2. Special luncheons and banquets that are included as part of the conference but charged separately. Documentation is required.
3. Transportation. The most economical mode of transportation shall be selected. Criteria to be included include length of trip, travel time and cost. Allowable transportation expenses include:
 1. City vehicle. Actual expenses for gas, oil, repairs and other operating expenses will be reimbursed upon presentation of receipts.
 2. Personal vehicle. Mileage reimbursement shall be in accordance with IRS guidelines. Mileage will be substantiated by submission of actual beginning and ending odometer readings. Alternatively, mileage will be determined and printed documentation attached to the travel expense statement using the most direct route mileage figures calculated using Map Quest (or a similar internet service if Map Quest is not available) located at <http://www.mapquest.com>. Reimbursement shall not exceed what most economical considering such factors as airfare, car rental, number of people traveling, mileage for local travel, etc.
 3. In situations where an employee desires to use their personal vehicle and a city vehicle has been issued to that employee; the city will reimburse the employee for fuel only. No mileage will be paid in such cases.
 4. Air travel. Air travel will be at the lowest available fare, and if possible, planned in advance to take advantage of the most economical rate. Receipts are required.
 5. Other travel. Rental costs of automobiles, taxis or public transportation are reimbursed at cost with verification by receipts.
4. Lodging. Reimbursement shall be for actual expenses incurred.
 1. Lodging expenses are not allowable when the place of travel is less than 75 miles from the City of Rock Island or the employee's residence.
 2. Fees for personal expenses such as pay television, movie rentals, fitness rooms, laundry services, in-room mini-bars,

etc. are ineligible for reimbursement.

4. Costs of meals, tips, and other business-related incidental business expenses shall be reimbursed on an actual cost basis.
5. Other expenses.
 1. Other expenses related to the approved travel such as tolls, parking fees, taxicab, fax, office supplies, courier services or business related telephone calls are allowed. Receipts are required.
 2. Employees may receive a maximum allowance of \$10 per day times the number of days for the business trip, for non-receipted items in the following categories:
 1. Tips - luggage, taxi, parking
 2. Vending machine - food, drink
 3. Tolls/parking - when an attendant is not available
 4. Personal telephone calls
6. Credit cards. Employees and appointed officials who travel on City business are encouraged to use a purchasing card designated for the City of Rock Island. Only charges directly related to the approved travel are allowed.
 1. Requirements. Employees who travel on business are encouraged to use a purchasing card designated for the City of Rock Island.
 2. Liability. It is the employee's responsibility to complete an **Employee's Travel Expense Statement** (located on the intranet) and submit to the Finance Department. Copies of all credit card receipts must be attached to the statement.
 3. Employees may elect to use their personal credit cards to charge City travel expenses, and reimbursement shall be made in accordance with the provisions set forth in this policy.
7. Travel Expense of Other Family Members. In the event an employee's spouse, other family members and/or acquaintances accompany the employee on City-related travel, the employee must bear all additional costs of transportation, meals, conference registration, etc. In the case of lodging, the City will pay only the single room rate. Such single rate must be entered on the lodging receipts.
8. Travel advances. If a travel advance is necessary, a request for cash advance is to be made on the Request For Travel Advance form at least two weeks in advance of the scheduled travel. Unused portions of the

advance shall be returned to the Finance Department within thirty (30) days of returning from the trip along with a completed **Employee's Travel Expense Statement** form and receipts.

9. Failure to comply. Failure to comply with this policy may result in the lack of reimbursement and/or loss of travel privileges.
10. Fraudulence. Employees who intentionally perform a fraudulent act with respect to falsifying business expenses shall be subject to disciplinary action up to and including dismissal. Specific examples of fraudulence include a) credit card abuse; b) travel expense falsification.
11. Exceptions. Exceptions to this policy may be granted by the City Manager for cause and with reasonable advance notice.



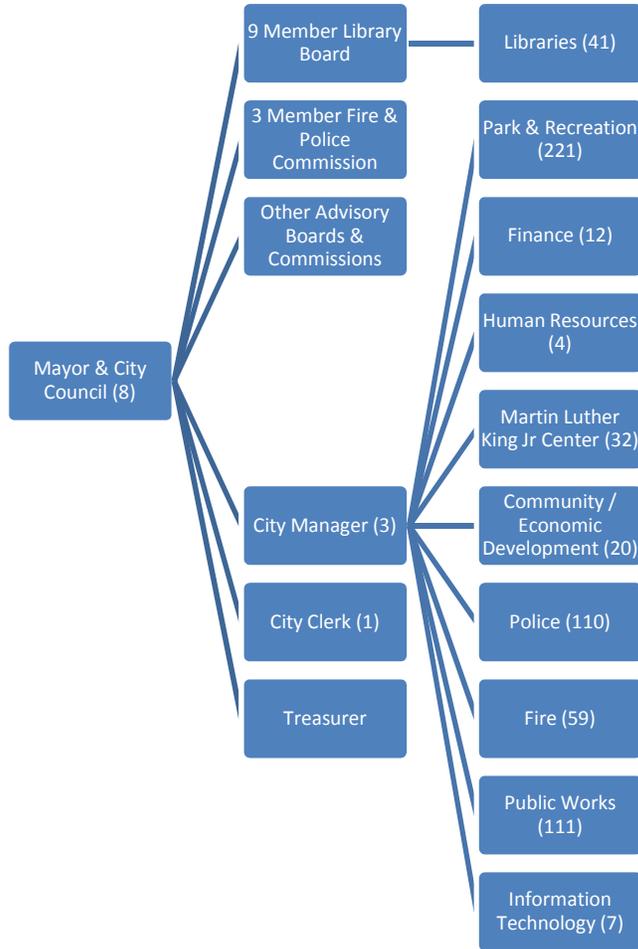
John Phillips, City Manager

8/24/10

Date

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 2016 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							
213 TIF #9 1st Street							X
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							
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		
405 Debt Service					X		X
501 Water Operation & Maint							
506 Wastewater Oper & Maint							
507 Stormwater Utility							
508 Wastewater Capital 2010A							
510 Solid Waste							
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						
213 TIF #9 1st Street						
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				
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		
405 Debt Service	X	X		X	X	
501 Water Operation & Maint				X		
506 Wastewater Oper & Maint				X		
507 Stormwater Utility				X		
508 Wastewater Capital 2010A						
510 Solid Waste				X		
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.

- Approved Watch Tower Plaza redevelopment agreement
- Reviewed Special Assessment Policy
- Updated the Five Year Capital Improvement Plan
- Contracted for Economic Development marketing services
- Adopted the 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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	107,125	101,961	71,256	105,772	83,702	90,130	-15%
Supplies	2,035	275	1,136	1,860	1,479	950	-49%
Services	34,415	23,249	28,162	43,001	37,811	38,228	-11%
Other	8,277	10,567	8,916	16,132	10,079	14,680	-9%
Total Department	151,852	136,052	109,470	166,765	133,071	143,988	-14%

Total Department Expenditures by Fund / Mayor - City Council							
Expense by Fund:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
General Fund	151,852	136,052	109,470	166,765	133,071	143,988	-14%
Total Department	151,852	136,052	109,470	166,765	133,071	143,988	-14%

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 13-14	Actual CY 2014	Estimated CY 2015	Proposed CY 2016
FOIA Requests Received	885	800	1025	1100
FOIA Requests Responded	852	800	1025	1100
Avg. Days FOIA Response	4	4	4	4
Contracts Executed	105	85	85	85
License/Permits Issued	360	375	380	385
Ordinances Published	90	65	60	60

DEPARTMENT STAFFING

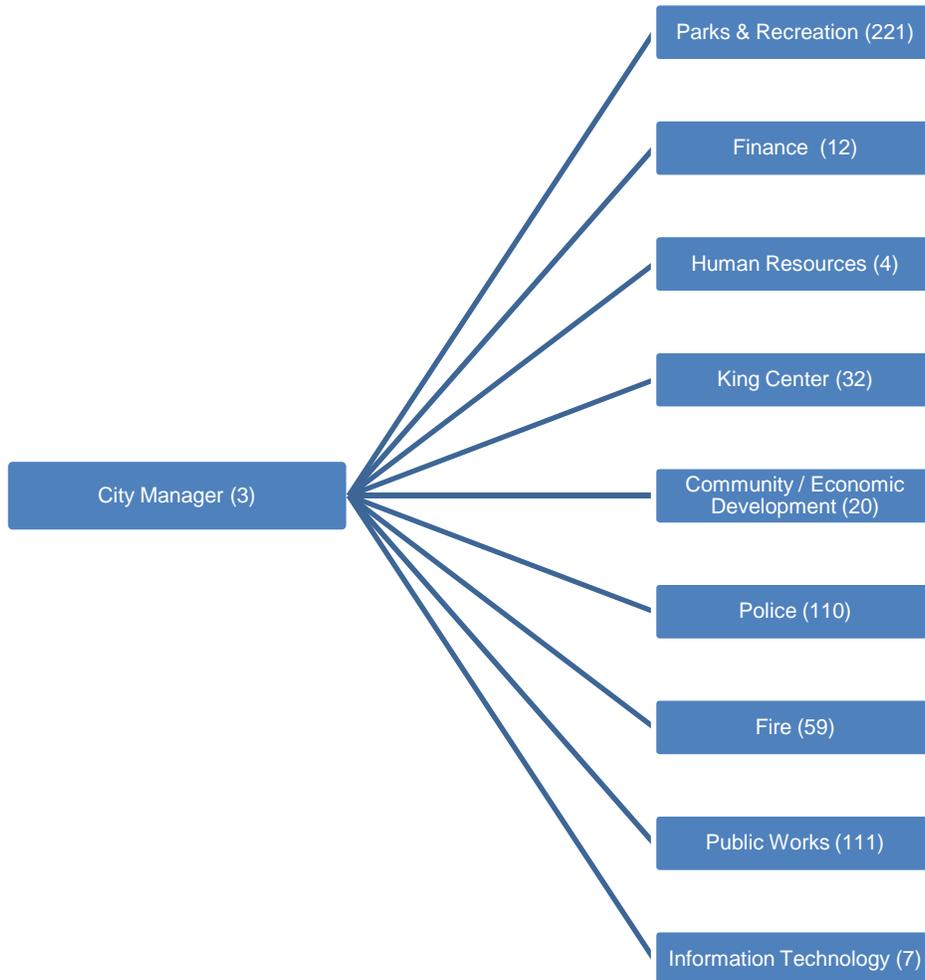
Department Staffing / City Clerk							
Staffing:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	Diff. (fte)
City Clerk (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Clerical Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Staffing (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / City Clerk							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	60,809	63,537	48,695	68,078	69,939	70,342	3%
Supplies	4,738	1,803	2,389	3,450	2,974	3,450	0%
Services	3,423	1,432	1,216	1,609	1,312	1,942	21%
Other	3,794	3,935	2,431	4,000	1,845	4,000	0%
Total Department	72,764	70,707	54,731	77,137	76,070	79,734	3%

Total Department Expenditures by Fund / City Clerk							
Expense by Fund:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
General Fund	72,764	70,707	54,731	77,137	76,070	79,734	3%
Total Department	72,764	70,707	54,731	77,137	76,070	79,734	3%

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 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 supported by six (6) funds, including General Fund, multiple TIF funds, Riverboat Gaming, and Labor Day Parade.

USE OF GAMING FUNDS

Gaming funds support the City's marketing and communications efforts, this includes consultant services such as professional design and materials directly related to marketing goals and objectives. Gaming Funds also support the annual Labor Day Parade, an event administered by General Administration.

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
- Transition of Refuse operations to enterprise fund
- Watchtower Plaza Redevelopment Agreement

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 13-14	Actual CY 2014	Estimated CY 2015	Proposed CY 2016
Population	39,018	39,018	39,018	39,018
Expenditures	143,398,752	110,703,056	159,984,203	131,711,743
Revenues	130,874,634	114,331,293	132,915,156	125,960,332
City Employees (FTE)	455.75	468.05	450.7	446.4
Departments Managed	9	9	9	9
Capital Cost	33,883,650	31,520,646	13,994,736	20,323,416
Personnel Costs	44,010,476	34,884,592	46,822,427	47,268,401
Property Tax Rate	2.4002	2.3978	2.3852	2.3852
Property Tax Levy	11,008,052	10,719,807	10,686,748	10,953,363
% Change EAV	-3.97%	-2.62%	-0.31%	2.49
% Change Sales Tax Revenue	0.87%	-23.16%	29.85%	2.01%
% Change Property Tax Rate	-0.34%	-0.10%	-0.53%	0.00%

DEPARTMENT STAFFING

Department Staffing / General Administration							
Staffing:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	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

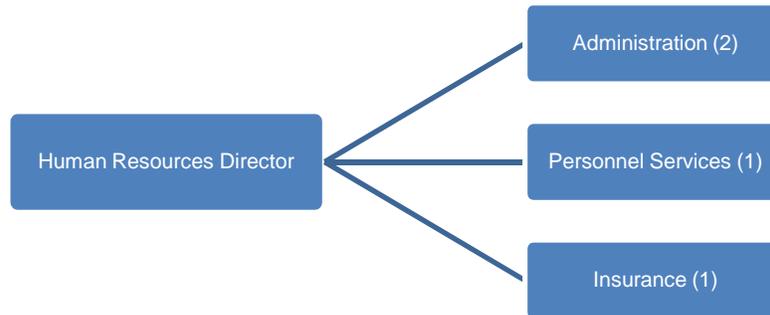
Total Department Expenditures by Object / General Administration							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	335,777	347,761	267,685	381,257	369,571	392,239	3%
Supplies	2,055	4,980	1,044	2,800	2,562	2,800	0%
Services	103,801	61,844	38,691	172,394	67,345	127,982	-26%
Other	5,464	4,014	3,628	11,577	8,942	6,890	-40%
Transfers	71,894	51,396	27,336	110,700	110,700	115,000	4%
Total Department	518,991	469,995	338,384	678,728	559,120	644,911	-5%

Total Department Expenditures by Fund / General Administration							
Expense by Fund:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
General Fund	407,599	377,388	289,077	522,798	405,035	480,003	-8%
TIF Downtown	7,584	8,041	9,470	13,373	13,270	13,864	4%
TIF S. 11th St.	7,584	8,041	-	-	-	-	---
TIF N. 11th St.	7,584	8,041	6,201	8,808	8,609	9,042	3%
TIF Jumer's	7,584	8,041	6,200	8,808	8,609	9,042	3%
TIF Columbia Park	7,585	8,041	-	-	-	-	---
Riverboat Gaming	71,894	51,396	27,336	110,700	110,700	115,000	4%
Labor Day Parade	-	-	-	14,241	12,897	17,960	26%
Adopt-A-School	1,577	1,006	100	-	-	-	---
Total Department	518,991	469,995	338,384	678,728	559,120	644,911	-5%



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 likely be decreased in the Wellness Center because Rock Island County will not be renewing the intergovernmental agreement which ends March 2016. The current staffing arrangement is 30 hours per week for the nurse and 36 hours per week for the nurse practitioner.

PROGRAM CHANGES

In September 2015, the Health Care Planning Committee (HCPC) conducted a request-for-proposal for medical service providers and third party administration. The HCPC agreed to remain with the incumbent Blue Cross Blue Shield (BCBS) for the next two years. BCBS has lowered its administrative fees which will save the plan approximately \$60,000 per year.

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 received \$83,144 in CY 2015. This is the final payment from RDS because the city no longer provides prescription drug coverage to Medicare retirees.

ACCOMPLISHMENTS

- Negotiations on the new AFSCME A, AFSCME B and UAW contracts have been completed and the contracts were approved.
- The health fund balance continues to improve and is currently at \$3.675 million (CY14 ending).
- Health premiums will be decreased 4.4% for CY16.

- Development of a 2016 Wellness Benefit that is based on biometric screenings and a reduction in risk factors. Employees having 2 risk factors or less or employees with 3 or more risk factors that reduce one of their risk factors by mid-December will qualify for a \$35.00 per pay period discount off their health premium.
- A request-for-proposal (RFP) was conducted for medical services and third party administration. The city will remain with BCBS and will be able to save approximately \$60,000 in administrative fees per year.
- Maintained a flat renewal for the commercial insurance program.
- A video streaming service was introduced through Business Training Library (BTL) this year which has been wildly successful with employees. To date, there were 527 course offerings through BTL with 998 completed courses by city employees.
- Continued communication enhancements to website and public access channel through digital media.

GOALS AND OBJECTIVES

- Administration of the Health Plan which includes health and ancillary programs: Blue Cross Blue Shield (medical, third party administration, COBRA administration and reinsurance); CVS (pharmacy); Metlife (dental); Aevisis (vision); and Towers-Watson (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.
- Complete FOP union negotiations without the need for interest arbitration.
- 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 13-14	Actual CY 2014	Estimated CY 2015	Proposed CY 2016
Authorized employees	649	644	637	637
Authorized city employees (fte)	455.75	468.05	450.7	450.7
Asset liability	107,028,237	107,349,321	107,671,369	107,994,382
Jobs posted/applications received	59/5246	54/5643	60/4952	58/5280
Liability claims filed	42	41	44	45
% of vacancies filled within 60 days	62%	61%	74%	66%
Employee bargaining units	6	6	6	6
Grievances filed	11	4	9	9
Training programs	27	20	537	591
Contracts negotiated	2	2	3	1
Grievances processed	11	4	9	9
Training sessions conducted	77	57	1018	1120

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	Diff. (fte)
AS Director	1.00	0.00	0.00	0.00	0.00	0.00	0.00
HR Director (1)	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Assistant ITS Director	1.00	0.00	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
HR Assistant (1)	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Office Asst. III	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Network Administrator	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Info. Specialist I	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Info. Specialist II	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Info. Specialist Asst.	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Staffing (4)	11.00	4.00	4.00	4.00	4.00	4.00	0.00

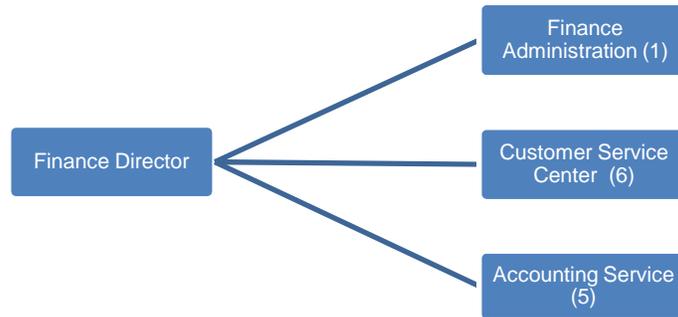
TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Human Resources							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	362,164	441,304	344,184	458,059	486,675	510,059	11%
Supplies	8,659	10,349	8,751	8,457	8,394	8,050	-5%
Services	6,328,310	7,508,508	4,711,595	7,296,013	7,130,873	6,978,924	-4%
Other	5,130	5,965	8,673	68,202	68,061	68,354	0%
Transfers	6,246	27,313	3,293	4,566	4,566	4,726	4%
Total Department	6,710,509	7,993,439	5,076,496	7,835,297	7,698,569	7,570,113	-3%

Total Department Expenditures by Fund / Human Resources

Expense by Fund:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
General Fund	638,942	568,854	474,943	925,365	941,733	640,505	-31%
Self Insurance	1,454,383	1,757,285	933,792	1,347,393	1,415,193	1,392,637	3%
Employee Health	4,542,322	5,597,323	3,614,870	5,494,539	5,276,651	5,464,938	-1%
Cafeteria Plan	74,862	69,977	52,891	68,000	64,992	72,033	6%
Total Department	6,710,509	7,993,439	5,076,496	7,835,297	7,698,569	7,570,113	-3%

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 2016, the eleven full time employees and one part time employee of the Finance Department are assigned by division as follows:

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

The body count and FTE remain the same from CY 2015.

PROGRAM CHANGES

Operational changes are as follows:

- The movement of Parking Enforcement from Public Works to Finance has been completed.
- Stepped up efforts for collection of past due accounts continues.
- Refinement of centralized billing/ receivable monitoring continues.
- Continue to refine Month end close process.
- Continue to refine budget/CIP process.
- Monthly review by departments of their budgets.
- New Resident Packet – this has been finalized. We are currently getting printing prices.
- Continue to look for ways to strengthen internal controls.

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

The following 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 year-end audit due to the nature of the account and limited staff time to devote to this reconciliation. In CY 2015 Finance continued to refine this process to become more efficient. This month end close process 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.
- Parking Enforcement – During CY 2015, administration of Parking Enforcement was moved from Public Works to Finance.
- Collections – During CY 2015, emphasis was placed on bad debt collections with the addition of a Collection Manager.
- Investments – During CY 2015, the City began investing in US Treasuries as an alternative to money market funds in an attempt to increase interest revenue. Also, due to the existing low interest rates, banks have not been competitive when bidding on the City's certificates of deposit. As a result, we have had instances where we were not in compliance with the investment policy by having more than 20% at one of the banking institutions. By adding US Treasuries to the investment pool, it will allow the City to become compliant with its investment policy.
- Internal Audits – The City Auditor has put together an audit plan that includes surprise spot audits of City cash drawers. Also, random expenditures are tested to ensure departments are complying with City policies. Any findings are reported back to department directors and if the finding is deemed severe enough, it is also reported to the City Manager.
- Training – During CY 2015, the Finance Department completed staff training with accounts payable users and payroll processing staff.
- Software implementation – Finance has assisted with the implementation of various software packages during CY2014 and CY2015. Included in this implementation are Parking Enforcement software, Equipment Maintenance software, as well as upgrading the CAFR program. Finance also completed review of four financial software programs to become educated on what software would best suit the City's financial needs. Due to the retirement of the Finance Director, any plans for new financial software have been deferred until a new Director is hired.

GOALS AND OBJECTIVES

The goals and objectives of the Finance Department for CY 2015 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 a balanced budget.
- Identify alternative revenue streams.
- Continue to monitor centralized billing, collection and purchase card systems to maximize revenue and minimize operational expense.
- Assist with the implementation of Parks and Recreation software.
- Continue to seek higher investment yields to increase investment revenue, yet remain in

- compliance with the City's investment policy.
- Complete RFP's for Ambulance Billing and Collection Agency

PERFORMANCE MEASURES

Performance Measures - Finance				
Indicator	Actual FY 13-14	Actual CY 2014	Estimated CY 2015	Proposed CY 2016
Number of expenditure accounts monitored	4,244	4,620	4,553	3,708
Number of investment accounts managed	8	8	9	9
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. Added in CY 2015 was 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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	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	0.00	0.00	0.00	0.00

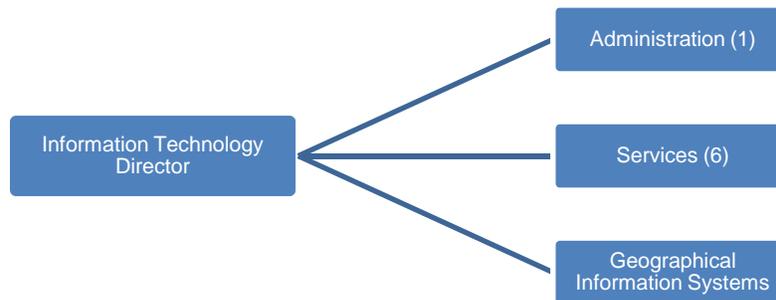
Department Staffing / Finance							
Staffing:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	Diff. (fte)
Billing Manager (1)	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Fiscal Technician (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Collection Manager (1)	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Customer Svc Rep (2)	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Finance Intern (1)	0.00	0.00	0.31	0.23	0.23	0.23	0.00
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)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Auditor / Project Mgr (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Budget Coordinator (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total Staffing (12)	10.00	10.00	10.31	11.23	11.23	11.23	0.00

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Finance							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	760,924	748,910	588,954	895,324	869,609	929,600	4%
Supplies	10,000	3,111	3,984	4,765	3,502	4,246	-11%
Services	294,326	355,649	345,500	497,894	460,569	469,452	-6%
Other	25,591	24,339	23,841	37,192	34,969	40,912	10%
Transfers	1,759,857	3,109,636	3,236,266	2,124,467	3,886,164	1,457,899	-31%
Contingency	5,904	107	(8)	107,778	85	375,915	249%
Total Department	2,856,602	4,241,752	4,198,537	3,667,420	5,254,898	3,278,024	-11%

Total Department Expenditures by Fund / Finance							
Expense by Fund:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
General Fund	2,856,602	3,351,477	3,448,537	1,907,018	3,495,898	2,076,319	9%
Adopt-A-School	-	-	-	1,402	-	880	-37%
Cap. Improvement	-	890,275	750,000	1,759,000	1,759,000	1,124,825	-36%
Debt Service	-	-	-	-	-	76,000	NEW
Total Department	2,856,602	4,241,752	4,198,537	3,667,420	5,254,898	3,278,024	-11%

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, and three Information Specialist-I. 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 during 2016. The overall impact of the move of a large department like Police will take some time for IT to adapt. Park & Recreation will go online with a new software system in early 2016. A facelift is planned for the City's Website at <http://www.rigov.org> late in 2016. Changes in document management will have an operational impact for several departments. In general the move of several systems to "The Cloud" have once again transformed the role of the IT department and changed user expectations. Internet access is now required for over 60% of all system use. And most challenging is the continued impact of consumer electronics on enterprise technology management.

CAPITAL EXPENDITURES

No Capital funds have been budgeted in IT for 2016.

USE OF GAMING FUNDS

Website
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 13th Street and 7th Ave from the Martin Luther King Jr. Center to 3rd Avenue for the purposes of the new police station.
- Continued to work cooperatively with other regional local government agencies to improve broadband communications and use of technology in public safety.
- Eliminated remaining Microsoft Windows XP units (Microsoft 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. (Microsoft end of life was in 2015)
- Completed a City-Wide IT Disaster Recovery survey and report.
- Finished the implementation of new Fleet Management Software.
- Finished the implementation of new Marina Software.
- Installed additional neighborhood surveillance cameras along 15th Ave from 5th Street to 11th Street.
- Eliminated the extremely old IBM RS/6000 from production use by migrating several systems.
- Installed a cellular signal booster in RIFAC meeting room space.
- Worked with Park & Recreation to select and train on a new software system named "Activenet" to be online in early 2016.
- Earned a 4.35 of 5.0 in overall IT Customer Service satisfaction from the City user community as reported on the annual IT Survey in 2015.

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 13-14	Actual CY2014	Estimated CY2015	Proposed CY2016
Users supported	630	623	693	650
Support requests	3,348	2,340	3,500	3,400
Sites supported	54	57	65	65
Applications on system	146	143	143	140
Hardware items	1160	1488	1548	1600
Support requests completed	3,327	2,325	3,420	3,400
% of support requests completed	99.37%	99.36%	97.70%	100.00%
Satisfaction survey results	4.02	4.16	4.35	4.25

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

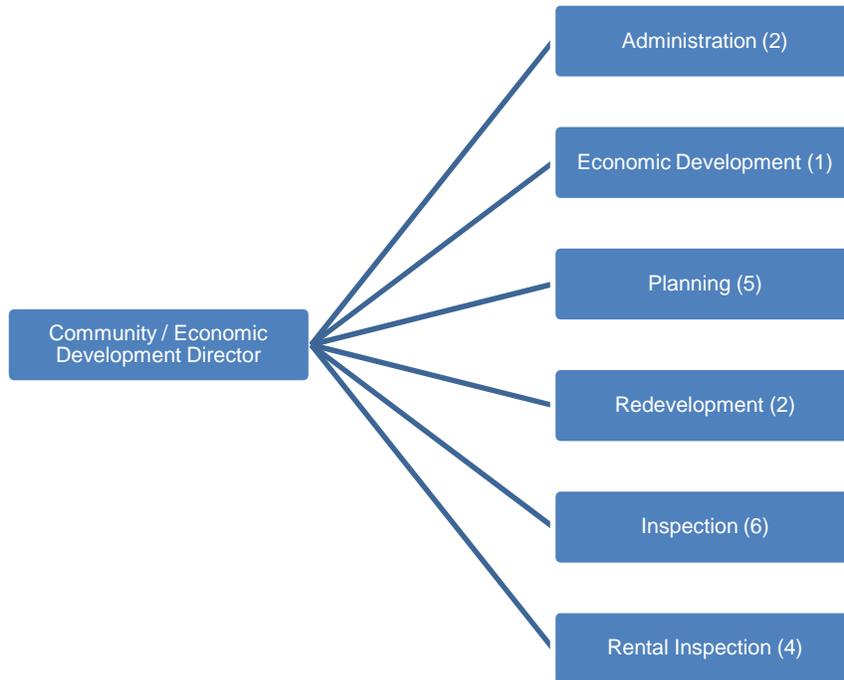
Department Staffing / Information Technology							
Staffing:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	Diff. (fte)
AS Director	1.00	0.00	0.00	0.00	0.00	0.00	0.00
IT Director (1)	0.00	1.00	1.00	1.00	1.00	1.00	0.00
HR Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant ITS Director	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Risk Manager	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefits Coordinator	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Asst. III	1.00	0.00	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 (3)	2.00	2.00	2.00	2.00	2.00	3.00	1.00
Info. Specialist Asst. (1)	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
Total Staffing (7)	11.00	7.00	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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	657,828	623,507	488,416	688,488	681,256	736,995	7%
Supplies	158,020	172,905	152,397	191,571	165,984	172,450	-10%
Services	322,443	274,514	237,847	461,028	366,129	384,412	-17%
Other	71,402	71,383	55,492	75,195	69,706	74,750	-1%
Capital	162,793	268,380	237,952	207,783	150,729	30,000	-86%
Debt Service	96,475	98,325	-	-	645	-	---
Transfers	478,754	500,034	242,287	230,482	230,482	180,000	-22%
Total Department	1,947,715	2,009,048	1,414,391	1,854,547	1,664,931	1,578,607	-15%

Total Department Expenditures by Fund / Information Technology							
Expense by Fund:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
General Fund	1,344,065	1,410,654	1,172,104	1,554,065	1,363,989	1,398,607	-10%
Riverboat Gaming	218,754	500,034	167,287	225,000	225,000	180,000	-20%
Cap. Improvement	288,322	-	75,000	75,482	75,942	-	-100%
Debt Service	96,574	98,360	-	-	-	-	---
Total Department	1,947,715	2,009,048	1,414,391	1,854,547	1,664,931	1,578,607	-15%

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

STAFFING CHANGES

The Community and Economic Development Department will be filling the vacant position of Budget and Grants Manager. The Inspection Department will eliminate the Nuisance/Weed Inspector position and fill the vacant position of Property Maintenance Inspector. These changes will allow for more efficiency and cross-training.

PROGRAM CHANGES

- Ancil Glick has been retained as the consultant for major revisions of the Zoning Ordinance as well as the Building and Health Codes.

CAPITAL EXPENDITURES

- \$60,000 for consultant to review and revise Zoning and Sign Ordinance
- \$100,000 for demolition of 7-8 houses to be completed during 2016
- \$125,000 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. An application is also being made for a CLG grant through the Illinois Historic Preservation Agency.

ACCOMPLISHMENTS

- The downtown plan was completed in 2015 which outlines specific strategies for continuing downtown development.
- The new \$20 million Police Station is scheduled to be complete in 2015 with a move in date scheduled for December 2015.
- First phase of Quad City Botanical Center's Children Garden project was completed in the Spring of 2014. Phase 2 funding put on hold by State of Illinois.
- Downtown Rock Island development continues with several ongoing projects.
 - Rock Island Economic Growth Corporation is 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.
 - 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.
- FedEx has constructed an 189,000 sq. ft. package delivery facility which was completed in fall 2015. This new facility was 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 contract was signed with Walmart during the fall of 2015.
- Hill & Valley has relocated from Watchtower Plaza to the QCIC building located within the Columbia Park TIF district. Hill & Valley is a large baking company employing approximately 150 people.

- CVS will complete its new store on the former Audubon School location in early 2016. The developer is currently in lease negotiations to build a second building on the site completing the development.
- A multi-tenant building at 39th Street and 18th Avenue is being developed by Mr. Parchetti for Athletico.

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
- 11th Street Business Development
- Southwest Corridor Business Development
- Blackhawk Corridor Business Development

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

- City Corporate Communications Plans and Direction
- Parks and Recreation Department
- Walmart Development
- Rock Island Arsenal/BRAC Advocacy
- Zoning Code: Revision
- New Building Code: Adoption

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 13-14	Actual CY 2014	Estimated CY 2015	Proposed CY2016
Building Permits Issued	2,793	2,602	2,000	2,000
Value of Building Permits Issued	n/a	562,066	450,000	450,000
Nuisance Inspections	1,221	1,221	922	1,200
Number of Business Connection Visits	n/a	n/a	n/a	30
CIRLF Applications Approved	6	6	6	8
Housing Program Applications	59	59	66	65
Façade Improvement Projects Completed	32	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 13-14	Actual CY 2014	Estimated CY 2015	Proposed CY2016
Increase in TIF EAV	(5.43%)	.05%	1%	1%
Increase in Sales Tax Revenue	2.01%		36.23%	2%

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. Work 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 that own buildings, etc. are examples of some of the other regular and routine work performed by Inspection Division.

DEPARTMENT STAFFING

Department Staffing / Community & Economic Development							
Staffing:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	Diff. (fte)
CED Director (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Spec Project Mgr	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00
Econ Develop Mgr (1)	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Devel Prgms Mgr	0.00	1.00	1.00	0.00	0.00	0.00	0.00
Urban Planner II (2)	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Housing Prog Officer (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Construction Officer (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Grants/Website Coord	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Budget/Grants Mgr (1)	0.00	1.00	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
Plbg/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	1.00	1.00	1.00	1.00	0.00
Admin Secretary (1)	0.00	0.00	1.00	1.00	1.00	1.00	0.00
CED Intern (1)	0.00	0.00	0.23	0.29	0.29	0.00	(0.29)
Total Staffing (21)	20.00	20.00	20.23	20.29	20.29	20.00	(0.29)

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Community & Economic Development							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	1,581,899	1,583,958	1,205,597	1,700,556	1,590,463	1,724,542	1%
Supplies	16,106	35,477	9,191	15,423	10,919	10,566	-31%
Services	1,085,499	1,315,563	1,028,011	2,015,266	1,030,383	2,073,070	3%
Other	1,915,616	4,560,655	1,511,555	2,257,604	1,464,631	2,136,421	-5%
Programs	7,813,022	11,031,271	4,996,856	3,993,858	2,907,028	2,842,000	-29%
Capital	376,111	2,558,895	303,809	453,018	14,251	-	-100%
Debt Service	196,506	460,740	15,642,970	1,449,182	799,181	1,409,846	-3%
Transfers	2,809,099	2,748,071	2,782,200	4,335,210	5,723,247	2,338,993	-46%
Contingency	432,442	1,295,117	292,575	5,708,086	(65,525)	-	-100%
Total Department	16,226,300	25,589,747	27,772,764	21,928,203	13,474,578	12,535,438	-43%

Total Department Expenditures by Fund / Community & Economic Development							
Expense by Fund:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
General Fund	1,297,551	1,338,550	1,013,927	1,330,705	1,164,347	1,360,132	2%
TIF District #1	3,055,150	4,140,896	2,009,273	2,286,591	1,865,024	1,899,493	-17%
TIF District #2	301,905	1,360,121	(7)	-	-	-	---
TIF District #3	742,275	355,210	270,274	657,671	461,704	357,703	-46%
TIF District #4	2,135,155	2,138,533	2,188,301	2,197,166	2,153,607	2,212,912	1%
TIF District #5	3,388	5,879	5,148	7,036	2,571	286,819	3976%
Comm/Econ Dev	5,438,290	10,605,951	4,233,044	6,364,169	1,272,069	667,495	-90%
TIF District #7	-	-	-	15,000	789	1,085,000	7133%
TIF District #8	175	-	-	37,547	31,782	123,000	228%
TIF District #9	-	-	-	550,000	391,366	225,500	-59%
Riverboat Gaming	640,834	795,524	1,200,380	2,594,083	2,594,083	984,447	-62%
CDBG Grant	909,644	1,081,647	684,922	2,608,103	862,334	1,445,586	-45%
N'hood Stbl Prog	18,858	-	-	-	-	-	---
Schwiebert Boat Dock	149,597	1,529,670	70,781	-	-	-	---
Rdgwd Business Park	144,758	154,986	11,815	156,258	1,388,039	-	-100%
RI Labor Day Parade	8,623	13,559	12,582	-	-	-	---
Cap Improvement	592,796	1,186,968	128,768	1,071,387	276,944	-	-100%
Debt Service	202,130	458,103	15,646,513	1,451,182	801,181	1,412,206	-3%
CDBG Loans	105,274	84,976	83,434	92,005	69,242	104,245	13%
State Affordable Hsing	3,561	-	-	-	-	-	---
CED Loan	108,969	7,718	27,865	-	3,241	-	---
CIRLF Loan	344,642	322,836	185,744	509,300	136,255	370,900	-27%

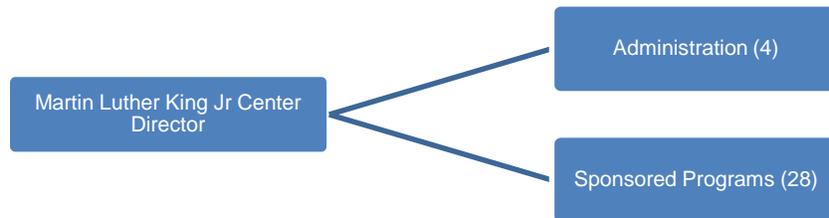
Total Department Expenditures by Fund / Community & Economic Development

Expense by Fund:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
MPF Endow Loans	10,866	8,620	-	-	-	-	---
Brownfield Loans	11,859	-	-	-	-	-	---
Total Department	16,226,300	25,589,747	27,772,764	21,928,203	13,474,578	12,535,438	-43%



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' (Service grant was not included in the State of Illinois Department of Health Services, however the MLK Center continues to provide afterschool services), 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 decreased from 43 to 32; and the FTE from 15.04 to 12.34. The reductions in staffing are the result of elapsing of grant funding that allowed that afforded the expansion of hiring in the previous year.

PROGRAM CHANGES

During calendar year 2015, the King Center, was one of many agencies across the state of Illinois, was impacted by the budget cuts to the Department of Health Services. The MLK Center has made budget adjustments to facilitate funding requirements without adjusting our current service capacity.

GRANTS

The King Center continues in a robust grant writing initiative. The proposed (2) new grants in the Performance Measure includes the expected James R. & Anita Horne Jenkins Family Foundation for \$20,000, which will support the King Center's youth program in CY 2016. Additionally, the King Center was recently awarded a \$20,000 Amy Helpenstell Foundation to be accredited in CY 2016.

MISSION STATEMENT

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

ACCOMPLISHMENTS

Strategic Plan: The Martin Luther King, Jr. Center completed and presented the 3 year strategic plan before the Rock Island City Council June 2015. The strategic plan has three primary pillars of focus: (1). Sustainability: To sustain and expand the operations and presence of the MLK Center through the creation of a diversified public and private sector revenue base. (2). Stewardship and Structure: To maximize the potential of the King Center's Board of Directors through restructure and the creation of a more informed and engaged board of Directors. (3). Advocacy: To expand the positive presence of the King Center on the local, state, and regional levels through the creation of linkages to other organizations, individuals and/or entities that will serve or support interests of the Center.

Empowerment and Awareness Conference: The King Center in partnership with Arrowhead Youth and Family Services, St. Ambrose University, and Figge Art Museum hosted an Empowerment and Awareness Conference, March 21, 2015 to share best practices, research and strategies for organizations, civic groups, programs, and schools who serve at-risk youth in the areas of prevention and

intervention services. The conference hosted 90 registered attendees and offered Continuing Education Credits to build capacity in the Quad Cities service sector.

40th Anniversary Gala: The King Center hosted a 40th Anniversary Gala highlighting the journey and accomplishments of the Martin Luther King, Jr. Center. The event was a black tie affair with a commemorative advertisement book and was a fund-raiser for the agency. In 2016 the agency will host a 41st Anniversary Luncheon to continue with the annual fundraiser initiative.

The Coretta Scott-King Technology and Learning Center: The King Center partners with the United Way of the Quad Cities and John Deere to reinvigorate and renovate the current computer. Future plans in CY 2016 include classes for youth, seniors, employment services, and educational initiatives. The King Center received the initial installment of computers from John Deere.

Unrestricted Funding and Sustainability: The King Center continues to build viable relationships with Black Hawk College and Augustana College Business Departments to assist the agency in research to secure funding opportunities. The King Center, in partnership will submit a business plan to lead to viable unrestricted self-generated funding opportunities.

GOALS AND OBJECTIVES

- Implement the strategic plan's year-one action 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 13-14	Actual CY 2014	Estimated CY 2015	Proposed CY 2016
Building Leasing/Community Room Rental Revenue	\$10,955	\$14,126	\$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	130	117	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'(The current State of Illinois Budget does not include the funding allotment to the Department of Health Services), 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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	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	1.00	1.00	1.00	1.00	1.00	0.00
Teen Pregnancy Mgr (1)	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Human Services I	2.00	0.00	0.00	0.00	0.00	0.00	0.00
MLK Facility Mgr (1)	0.00	1.00	1.00	1.00	1.00	1.00	0.00
After School Driver (1)	0.00	0.69	0.65	0.42	0.42	0.30	(0.12)
After School Mgr (1)	0.00	1.00	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 (8)	0.00	3.81	3.60	4.98	4.98	2.85	(2.13)
MLK Facility Technician (1)	0.00	0.75	0.50	0.38	0.38	0.30	(0.08)
Gateway Program Worker	0.00	0.00	0.00	0.11	0.11	0.00	(0.11)
MLK Camp Cook	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MLK Camp Cook Asst	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MLK Youth Worker	4.76	0.00	0.00	0.00	0.00	0.00	0.00
Summer Camp Worker (15)	0.00	1.77	2.92	2.15	2.15	1.90	(0.25)
Total Staffing (32)	9.76	14.02	14.67	15.04	15.04	12.34	(2.69)

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Martin Luther King Center							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	492,430	600,720	450,143	690,708	656,583	635,035	-8%
Supplies	38,648	38,726	44,169	70,514	41,188	40,314	-43%
Services	95,924	107,388	90,827	148,569	113,833	127,456	-14%
Other	14,435	21,378	20,743	38,866	30,555	31,561	-19%
Capital	15,283	-	-	-	-	-	---

Total Department Expenditures by Object / Martin Luther King Center

Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Debt Service	121,075	122,750	119,250	120,750	120,750	122,075	1%
Transfers	622,395	141,450	407,000	8,669	8,669	-	-100%
Contingency	80	-	-	141,416	-	-	-100%
Total Department	1,400,270	1,032,412	1,132,132	1,219,492	971,578	956,441	-22%

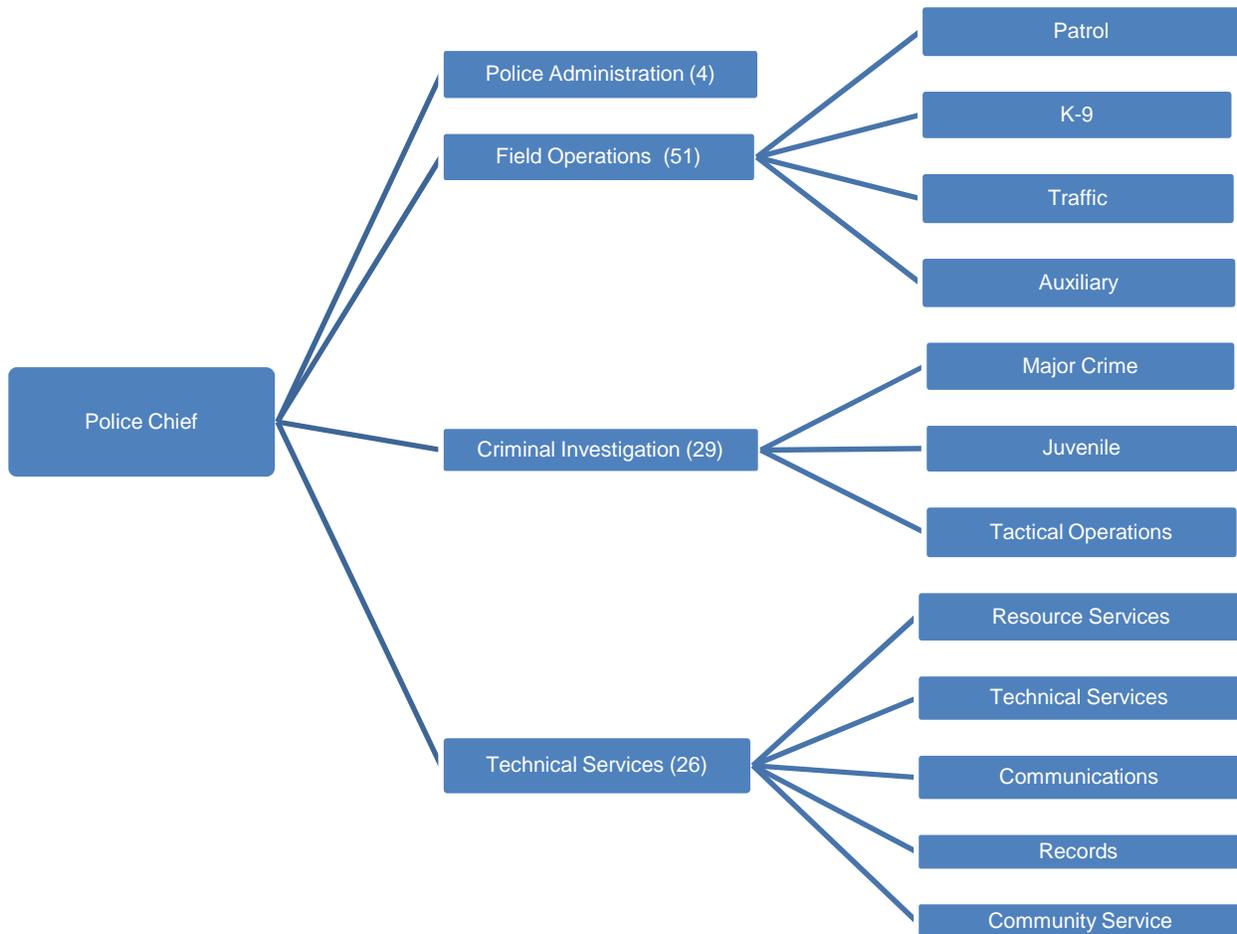
Total Department Expenditures by Fund / Martin Luther King Center

Expense by Fund:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
King Center	148,070	244,774	187,078	248,226	291,654	274,475	11%
Facility Improve	28,523	-	-	-	-	-	---
Gaming	121,075	122,750	-	-	-	-	---
Debt service	110,896	122,890	119,460	120,960	120,960	122,290	1%
Activity Fund	265,494	224,318	180,992	504,508	284,038	333,340	-34%
DHS Fund	233,050	310,680	237,602	337,129	266,257	226,336	-33%
Capital Contributions	493,162	7,000	407,000	8,669	8,669	-	-100%
Total Department	1,400,270	1,032,412	1,132,132	1,219,492	971,578	956,441	-22%



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 Tactical Operations Unit 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 School Resource Officer (SRO) program and the

Law Enforcement Explorer program. The Explorer program was established in FY 07-08 and continues to be an effective source for 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.

STAFFING CHANGES

We are currently at full staff with 110 employees, however we anticipate the retirement of two sworn personnel in CY 2016, necessitating the hiring of two new recruits who will attend the Police Training Institute in Champaign, Illinois.

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.

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. In the summer of 2015, the police department created the Tactical Operations Unit by merging the Crime Suppression Unit, the Downtown Police Unit, and the Narcotics/Vice Unit. Personnel in this unit are cross-trained to better address problems in various areas of the city and, under the supervision of the Criminal Investigation Division, are in a better position to direct personnel and resources as needed.
2. The department recently completed the installation of three additional neighborhood cameras for the 15th Avenue Camera Project with two located at 5th Street and 15th Avenue, and a third located along 15th Avenue between 9th and 10th Streets. These three cameras will work in conjunction with the existing cameras and serve as an effective tool in investigations as well as help to deter crime in the respective neighborhoods.
3. The department has made significant progress towards upgrading 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. Completion of the project will culminate pending the introduction of the new squad car fleet and the new police facility construction at the end of this year.
4. Since the mid 1990's overall crime and violent crime rates have annually decreased, however, as predicted, current indications show a trend in which Part 1 UCR Offenses and Part 1 Violent Offenses are beginning to level off. 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.
5. The department has purchased a new squad car fleet, including new squad video cameras and mobile data terminals which are set to be put into service at the end of this year.
6. The new police facility construction project has remained on schedule with the ribbon cutting ceremony scheduled for December 10th. The department anticipates being fully operational within the new facility in early 2016.

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. Continue to support the ESO program while balancing the need for the program with the needs of the Department and the citizenry.
15. In response to crimes of domestic violence, the Department will explore the expansion of the Crisis Intervention Team to include acts of domestic violence.
16. Continue to develop/expand the social media program for the Police Department.
17. Continue to research the implementation of a body-worn camera program including policies, equipment, video storage and management, and legal/privacy concerns.

PERFORMANCE MEASURES

Performance Measures - Police				
Indicator	Actual FY 13-14	Actual CY 2014	Estimated CY 2015	Proposed CY 2016
Number of Part I UCR offenses reported	995	902	950	900
Number of Speakers Bureau events	51	38	50	50
Number of downtown district calls for service	2370	1672	1265	1200
Number of downtown district arrests	171	80	87	80
Accreditation standards met	183	142	129	120

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 and supervisors assigned to patrol.

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.

TACTICAL OPERATIONS

The primary focus of this cost center is to concentrate efforts on drug trafficking, vice activity, gang activity, and related illegal activity. The Major Crime Lieutenant, two Sergeants and ten Officers are assigned to the Tactical Operations Unit, with one Officer assigned to the Metropolitan Enforcement Group (MEG) and one Officer assigned to the Federal Gang Task Force (GTF).

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	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	7.00	6.05	6.00	6.00	6.00	0.00
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	111.00	110.05	110.00	110.00	110.00	0.00

TOTAL DEPARTMENT EXPENDITURES

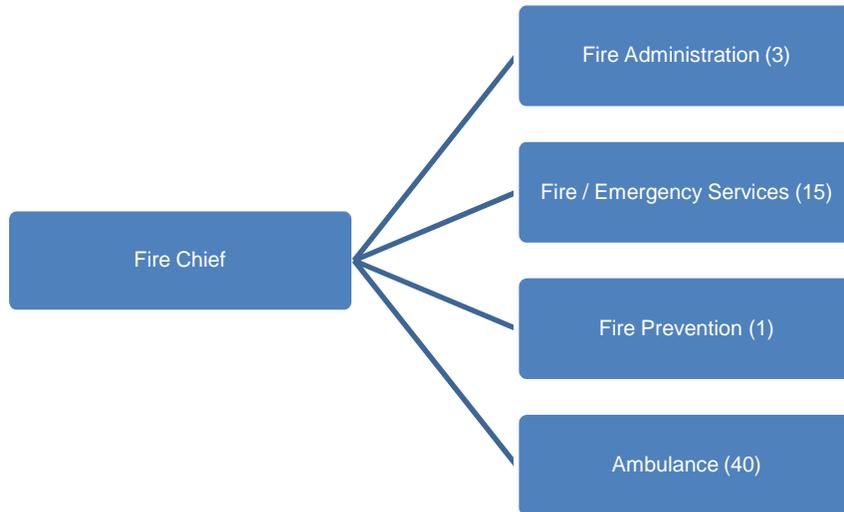
Total Department Expenditures by Object / Police							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	10,303,679	10,910,602	8,638,945	11,857,234	11,349,066	12,130,541	2%
Supplies	108,742	125,125	48,226	623,528	588,565	147,441	-76%
Services	1,230,769	1,321,403	972,017	1,553,933	1,306,611	1,156,370	-26%
Other	23,551	13,633	24,100	28,609	21,046	26,350	-8%
Capital	17,761	1,438,438	4,325,033	17,040,544	13,721,085	20,000	-100%
Debt Service	102,562	104,214	746,979	1,439,275	1,393,265	1,740,157	21%
Transfers	157,477	10,084	673,491	1,439,275	1,454,883	1,740,157	21%
Contingency	60	-	-	-	100	-	---
Total Department	11,944,601	13,923,499	15,428,791	33,982,398	29,834,621	16,961,016	-50%

Total Department Expenditures by Fund / Police							
Expense by Fund:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
General Fund	11,513,377	11,964,182	9,555,235	13,193,879	12,556,883	13,130,881	0%
Riverboat Gaming	-	-	673,491	1,439,275	1,439,275	1,740,157	21%
State Drug	207,197	174,595	111,900	273,381	139,093	281,588	3%
DUI Fine Law	9,901	7,294	5,087	177,510	170,973	2,510	-99%
Court Supervision	34,594	48,154	-	-	-	-	---
Crime Laboratory	(114)	-	-	-	-	-	---
US Dept of Justice	29,026	25,170	738	21,132	21,132	16,336	-23%
Federal Drug	18,000	18,000	13,500	18,000	15,000	18,000	0%
Honor Guard	1,870	-	-	-	-	-	---
DARE	792	391	16	37,555	21,123	9,860	-74%
Police Contribution	12,629	8,785	10,377	24,616	20,221	19,570	-20%
Elderly Service	4,245	60	-	300	15,608	-	-100%
Auxiliary	6,899	-	-	-	-	-	---
ESO Christmas	3,623	-	-	-	-	-	---
Cap Improvement	102,562	1,676,185	4,382,773	17,356,042	14,084,528	-	-100%
Debt Service	-	683	675,674	1,440,708	1,350,785	1,742,114	21%
Total Department	11,944,601	13,923,499	15,428,791	33,982,398	29,834,621	16,961,016	-50%



ROCK ISLAND
ILLINOIS

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 includes Water/Rescue Operations, 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 for two retirees in CY 2016.

PROGRAM CHANGES

Water Rescue Operations with the purchase of a new Fire/Rescue Boat on the Mississippi River and areas of the Rock River went into service on 07/2015

Initiate fees for Paramedic Intercept with BLS Services. \$ 200.00

Looking to replace Lights & Siren Program at RIHS with Explorer Program

Continue to 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 2016:

- Joint purchase of SCBA (Self Containing Breathing Apparatus) with Moline Fire Department through a Federal Grant (AFG).

USE OF GAMING FUNDS

Gaming funds will be utilized for Rock Island City's match of 15% of the purchase of SCBA's if grant is approved.

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

- Improved our ISO Rating from 4 to 3
- New Radio Communication for fire department: 800 Mhz Radio System implemented through Racomm
- Water Rescue Boat purchased and placed into service on 07/2015
- New HVAC system installed at Fire Station # 3
- Miner Consulting Engineers P.C. completed a study to replace the aging HVAC system at Central Fire Station with 10 different options provided
- ADA ramp and sections of new sidewalk installed at Central Fire Station
- New sections of parking lot concrete at Central Fire Station replaced by Public Works
- New security entryways installed at Central Fire Station
- New Tablets and software for report writing, (paperless) "Image Trend"

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 13-14	Actual CY 2014	Estimated CY2015	Proposed CY2016
Authorized Personnel	59	59	59	59
Number of Fire Alarms	1,336	1,191	1,249	1,357
Number of EMS Alarms	4,643	4,643	4,250	4,517
Fire Insurance Rating	4	4	3	3
Avg. Number of Personnel Responding	7.5	7.21	7.4	7.4
Avg. Man Hours Per Alarm	2.94	2.37	2.4	2.6
Fire Inspections	1,979	2074	2,000	2,000
Violations Written	539	717	717	600
Training Hours	7,589	6,362	8,488	8,500

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. New for CY 2016 will be the purchase of a new Fire Truck (Pumper) for the fire department. This Fire Truck will be smaller & lighter with less maintenance than the 20 year old one it is replacing.

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. 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 55 paramedics with the assistance of 3 EMT's. New for CY 2016 will be the purchase of new Tablets and Software "Image Trend" for EMS paperless report writing. 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

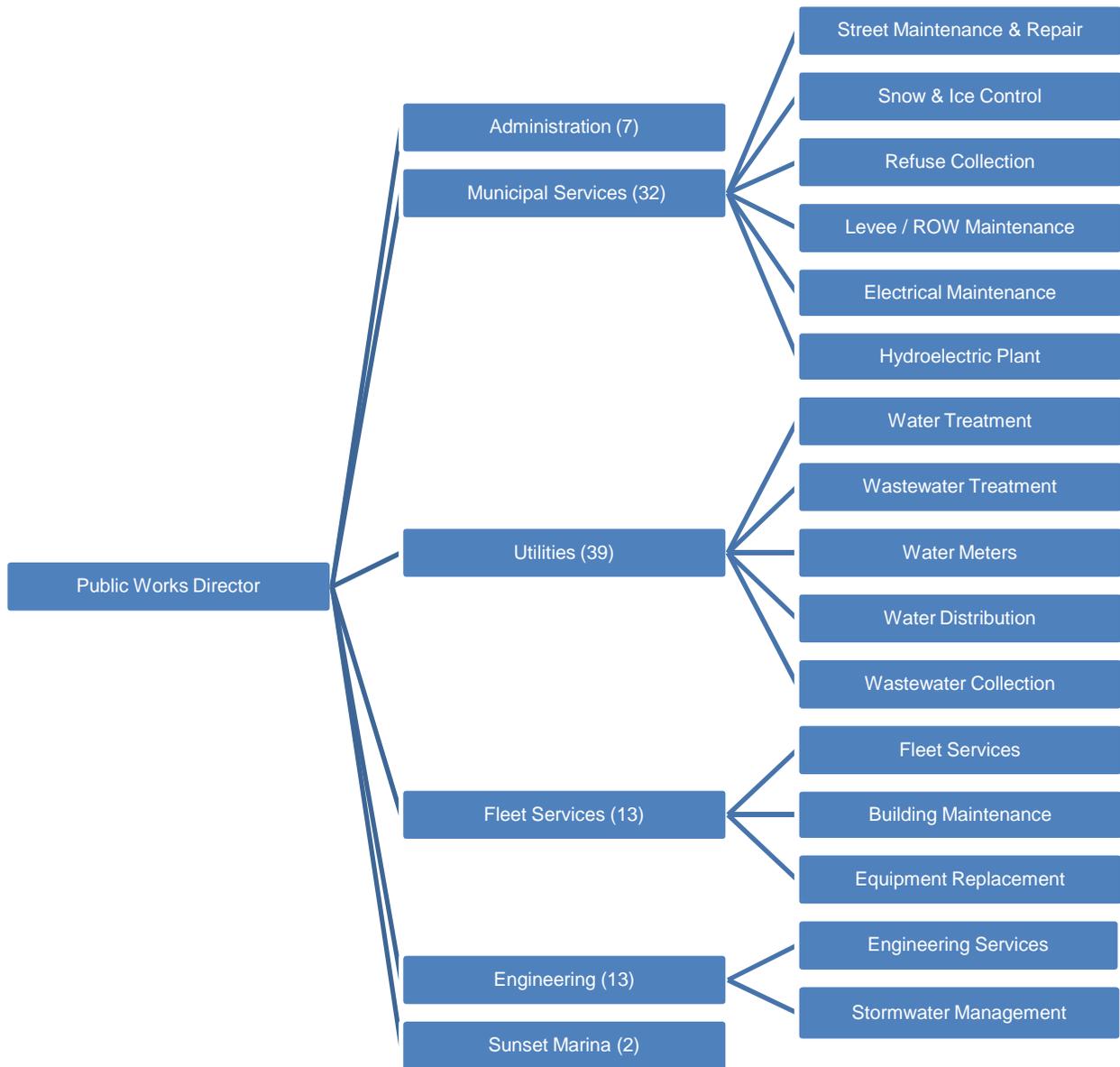
Department Staffing / Fire							
Staffing:	Actual FY12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	Diff. (fte)
Fire Chief (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Chief (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Fire Marshal (1)	1.00	1.00	1.00	1.00	1.00	1.00	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)	8.00	8.00	8.00	8.00	8.00	8.00	0.00
EMS Coordinator (1)	0.35	1.00	1.00	1.00	1.00	1.00	0.00
Firefighter (39)	40.00	39.00	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)	59.35	59.00	59.00	59.00	59.00	59.00	0.00

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Fire							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	6,780,020	6,863,116	5,585,122	7,844,621	7,645,920	8,143,376	4%
Supplies	158,548	169,127	110,271	196,672	170,973	262,550	33%
Services	759,412	797,148	569,447	905,297	829,195	576,863	-36%
Other	8,080	8,802	9,802	12,243	9,593	10,470	-14%
Capital	4,256	124,787	115,994	56,072	56,072	-	-100%
Transfers	57,215	-	15,000	60,000	60,000	65,000	8%
Contingency	1,717,580	1,452,622	1,385,736	1,646,400	1,434,072	1,650,000	0%
Total Department	9,485,111	9,415,602	7,791,372	10,721,305	10,205,825	10,708,259	0%

Total Department Expenditures by Fund / Fire							
Expense by Fund:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
General Fund	9,390,519	9,339,358	7,671,081	10,523,406	10,030,048	10,591,259	1%
Foreign Fire Tax	33,121	31,572	24,419	129,399	110,612	52,000	-60%
Riverboat Gaming	57,215	-	15,000	60,000	60,000	65,000	8%
Capital Imp.	4,256	44,672	80,872	8,500	5,165	-	-100%
Total Department	9,485,111	9,415,602	7,791,372	10,721,305	10,205,825	10,708,259	0%

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 6 divisions: Public Works Administration, Municipal Services, Utilities, Fleet Services, Engineering, and Sunset Marina. The Public Works Director or a division manager oversees each division. The department has 106 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 two staffing changes reflected in the CY16 budget:

- The full-time Maintenance One position at the Marina was eliminated. 25% of a Maintenance One at Municipal Services is paid by the Marina and Municipal Services offers assistance when needed.
- One Sludge Treatment Operator at the waste water plant was preplaced with a Waste Water Treatment Plant Operator.

PROGRAM CHANGES

No program changes are recommended in the 2016 budget.

CAPITAL EXPENDITURES

The following non-gaming capital projects are proposed for CY 2016:

9th Street Resurfacing: 31st Ave to 45th Street
20th Street Court, 34th Avenue, 21st Street, and 22nd Street Resurfacing
18th Avenue Resurfacing: 17th Street to the Moline Border (most of this project is grant funded)
38th Street Resurfacing: 7th to 18th Avenue (most of this project is grant funded)
25th Avenue Resurfacing: 12th to 17th Street
12th Street Resurfacing: 5th to 7th Avenue
13th Street Resurfacing: 5th to 7th Avenue
45th Street Reconstruction: 23rd to 24th Avenue
LTCP – Remote Site System Controls
LTCP – Combined Sewer Separation (26th-30th Street, 5th to 9th Avenue)
LTCP – Blackhawk Lift Station Improvements/Outfall 007 Relocation

USE OF GAMING FUNDS

The following gaming projects are proposed for CY 2016:

Street Maintenance (Contract Street and ROW maintenance, seasonal contract employees, sidewalk program)

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 (510-000000-43301-0000015 and 510-000000-43301-0000615). 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

2015 was again a busy year for the Public Works Department. For the first time in three years the Mississippi did not reach flood stage and we did not have to expend resources fighting floods. This allowed the Department to begin work in early spring on a large variety of maintenance projects. On the maintenance side the street and utilities divisions performed their annual maintenance of city infrastructure including patching streets, replacing sidewalks, grading alleys, replacing signs, repairing catch basins and manholes, repairing storm and sanitary sewers, 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.

The two largest projects were full depth concrete patching and hot in-place asphalt recycling. At \$500,000, the concrete patching was the largest project. Under this program bad sections of concrete are replaced all the way to the base material. Areas repaired included 16th Avenue east of 44th Street, 29th Avenue from 27th to 29th Street (including 29th Street), and the beltway from Andalusia Road to 85th Avenue. Numerous smaller patches were repaired throughout the City.

Closely behind concrete patching at \$450,000 was the hot in-place recycling program. Under this program the top 1½ inches of asphalt is rejuvenated and sealed creating an enhanced driving surface. This year 56 blocks were recycled in three neighborhoods. All comments about this program have been very positive.

Also this year a new sidewalk program was implemented. The former 50/50 program was eliminated and the City paid for 100% of the repairs. Work was done by a mix of in-house and contract maintenance. The program was very successful. Over 10,000 square feet of sidewalk will be replaced by the time the program ends in December 2015. A substantial number of locations are already scheduled for 2016. Numerous positive comments were received about this program.

Two test programs were started this year. First was the enhancement of gravel alleys. 15 blocks of gravel alleys were treated with either sealcoating or asphalt millings spayed with a liquid asphalt product. The second test program was the sealcoating of asphalt streets that were in need of full reconstruction and beyond the condition where they could be patched or recycled. The streets were ground to create a smooth base, sealcoated, and topped off with a sealer. These streets and alleys will be evaluated next year to determine if these programs are worth expanding.

The Engineering Division managed two street reconstruction projects: 22 ½ Avenue east of 29th Street and 26th Street north of 13th Avenue. Both of these projects involved water main replacements. Three resurfacing projects were completed: Shadybrook Phase 1 (a continuation from last year), Shadybrook Phase 2, and 20th Avenue from 27th to 30th Street. All of the resurfacing projects also involved large concrete patching prior to resurfacing.

Work on the Long Term Control Plan (LTCP) continues to progress. Work began on the Farmall storage basin and preliminary work was started on both the Blackhawk Lift Station Improvements and Outfall 007 Relocation. Those projects are expected to be completed in 2016. Also in 2016 the Combined Sewer Separation (26th to 30th Street, 5th to 9th Avenue) and Remote Site System Controls are expected to begin. All work should be 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 13-14	Actual CY 2014	Estimated CY 2015	Proposed CY 2016
Refuse (tons)	14,220	12,908	14,500	14,500
Recycling (tons)	923	767	930	930
Calls for Service	8,359	8,366	8,332	8,350
Main Breaks	120	118	80	90
Water Treated (million gallons per day)	5.25	5.27	5.18	5.25
Wastewater Treated (million gallons per day)	8.69	7.14	6.55	7.50
Street Resurfacing (feet)	0	7,430	7,250	21,530
Street Reconstruction (feet)	6,700	1,525	645	600
Concrete Patching (square yards)	5,032	5,026	2,500	2,500
Asphalt Patching (square yards)	10,275	1,231	1,400	2,000
In-Place Asphalt Recycling	N/A	34,073	60,109	45,000

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 responsible for the operation and maintenance of two wastewater treatment plants and the water treatment plant.

17 full time employees plus several seasonal workers are responsible for providing a sound fire protection system (fire hydrants) for use by the Rock Island Fire Department, conducting periodic readings of water meters at every customer location, and providing emergency repairs of the water distribution system and the wastewater collection system. The Utilities Superintendent 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. The Division also manages the Geographic Information System (GIS) and stormwater permitting and inspections.

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. During the peak boating season this division has 1 full-time office employee, 1 full time maintenance employee, and several seasonal.

DEPARTMENT STAFFING

Department Staffing / Public Works							
Staffing:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	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 Services Director (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Utilities Superintendent (1)	1.00	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
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
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
Municipal Serv Supt (1)	0.00	0.00	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)	2.00	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)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Lead Electrician	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Maint Crew Leader (3)	4.00	4.00	3.00	3.00	3.00	3.00	0.00
Maint Electrician (2)	2.00	2.00	2.00	2.00	2.00	2.00	0.00

Department Staffing / Public Works

Staffing:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	Diff. (fte)
Maint Mechanic (3)	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Auto Mechanic II (5)	5.00	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	10.00	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)	5.00	5.00	4.00	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
Utility Maint Specialist (1)	0.00	0.00	1.00	1.00	1.00	1.00	0.00
WW Treat Operator (5)	5.00	5.00	4.00	4.00	4.00	5.00	1.00
Sludge Treat. Oper. (1)	2.00	2.00	2.00	2.00	2.00	1.00	(1.00)
Water Treat Operator (6)	6.00	6.00	6.00	6.00	6.00	6.00	0.00
Maint Worker I (13)	14.00	14.00	14.00	14.00	14.00	13.00	(1.00)
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	1.00	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	5.00	4.00	4.00	4.00	0.00
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	0.00	0.00	0.00	0.00
Parking Enf Attnd I (0)	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Tech. Service Mgr.	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Tech. Service Assist. (5)	5.00	5.00	5.00	5.00	5.00	5.00	0.00
Geographic Info. Spec. (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Stormwater Engineer	0.40	0.24	0.00	0.00	0.00	0.00	0.00
GIS Interns (2)	0.00	0.00	0.00	0.70	0.70	0.70	0.00
Engineering Interns (3)	1.38	1.04	1.15	1.05	1.05	1.05	0.00
Total Staffing (111)	113.78	112.28	111.15	108.75	108.75	107.75	(1.00)

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Public Works

Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	8,502,000	8,394,843	6,493,357	9,014,854	8,315,830	9,093,553	1%
Supplies	3,305,048	3,008,840	2,471,644	3,502,827	3,048,059	3,506,067	0%
Services	10,382,481	10,625,410	8,239,620	15,749,127	11,910,857	12,172,381	-23%
Other	151,165	137,806	127,524	150,403	128,596	156,494	4%
Programs	18,608	15,586	31,809	33,100	12,394	33,500	1%
Capital	24,048,557	22,609,332	4,684,336	22,376,278	12,676,446	20,158,416	-10%
Debt Service	3,930,075	3,602,350	3,295,410	5,338,811	3,612,576	5,488,874	3%
Transfers	7,077,586	9,395,290	5,423,573	6,699,294	6,372,724	5,825,517	-13%
Contingency	2,239,449	2,438,229	1,549,925	2,087,742	1,912,960	2,202,134	5%
Total Department	59,654,969	60,227,686	32,317,198	64,952,436	47,990,442	58,636,936	-10%

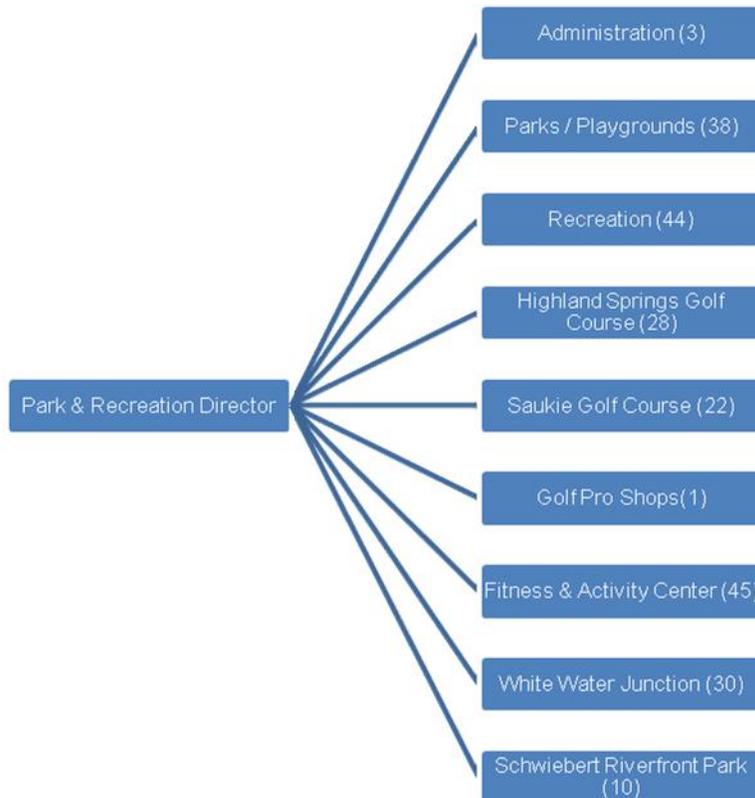
Total Department Expenditures by Fund / Public Works

Expense by Fund:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
General Fund	8,225,902	7,667,521	6,351,983	8,961,949	8,554,614	7,168,806	-20%
Motor Fuel Tax	920,803	960,958	985,629	1,391,302	1,214,732	955,000	-31%
Riverboat Gaming	3,365,906	3,364,779	2,742,400	2,786,652	2,786,652	1,649,538	-41%
Capital	4,132,553	3,362,980	1,877,209	5,904,990	3,136,524	4,267,411	-28%
Debt Service	1,221,954	781,116	797,531	599,728	733,598	883,189	47%
Water Oper & Maint	6,559,973	6,570,935	5,636,514	9,344,579	6,825,014	18,121,499	94%
Water Capital	706,211	299,720	-	-	-	-	---
WW Oper & Maint	26,244,897	26,218,396	8,300,374	26,942,096	17,018,340	15,127,241	-44%
Stormwater Utility	1,409,649	1,643,292	1,106,523	1,633,629	1,281,357	1,737,064	6%
Wastewater Capital	(223)	-	-	-	-	-	---
Solid Waste	-	-	-	-	-	2,032,009	NEW
Sunset Marina	871,469	744,572	648,286	766,778	609,472	692,427	-10%
Fleet Services	3,784,511	4,528,083	2,605,429	4,720,357	4,236,055	4,271,910	-10%
Fleet Amortization	609,740	2,562,386	-	-	-	-	---
Engineering	1,282,683	1,255,052	1,024,064	1,564,419	1,285,388	1,385,717	-11%
Hydropower Plant	318,941	267,896	241,256	335,957	308,696	345,125	3%
Total Department	59,654,969	60,227,686	32,317,198	64,952,436	47,990,442	58,636,936	-10%



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 six 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

In this budget year, we transferred two of our maintenance workers into the Parks Division as per request of the Budget Team. They had been paid out of Recreation and RIFAC. There is still one full time

maintenance position that is fully funded in the recreation division. The budget does include an increase in expenditure for an after school program, however it also includes an increase in revenues to offset those costs. Whitewater Junction also shows an increase in Seasonal Wages to cover the cost of security. In the past we transferred approximately \$17,000 to the city for police services. The cost for internal security is about \$8,000, saving the Department about \$9,000.

PROGRAM CHANGES

As was noted in last year's budget, staff is providing higher "experience factors" to the programs we offer. A significant change was the move to paid summer camp programming when the support from the Day Foundation was taken away. This had provided a free summer camp at three school sites that included cooperation from a number of agencies including Boy and Girl Scouts, 4 H, and others.

We concentrated on specialty camps including Zombie Camp, Counselor in Training, and other activities that are all fee based. This was in addition to our regular paid camp that is held each year. The fall, winter and spring School Break programs experienced increases in attendance as a result of new programming. We worked with the Townships and RICAP to provide scholarships through the TRY-Play program developed between the four agencies.

We began our cooperative expansion of programs into the YWCA with Kung Fu School, and offerings of swim programs. Our hope is to continue to work with the Young Women's Christian Association to build programming for the community.

Our sport program will be expanding with the operation of the 3rd and 4th Grade Basketball Program. The Upward Basketball Program is intending to end the program, and we entered into discussion with them in an effort to continue the program for these youth. Through the use of the YWCA gym for practice and our gym on the weekends, we will be able to provide this program.

Another program we are excited about is the LEAD Program with Eugene Field. The students come every other Friday during the day to learn a different recreational activity. So far we have provided soccer, basketball, volleyball, Tae Kwan Do, fencing, art, Kung Fu, football and swimming. The School pays \$10.00 for each child in attendance. We are hopeful that the program will spread to other elementary schools in the District.

The Thursday Night Concert Series was extended due to sponsorships we were able to obtain, Wedding rentals increased 20% at Schwiebert this year, and we experienced a 35% increase in trip revenues for the year. It is our hope that we will continue to be successful in obtaining sponsorship to provide these programs.

Overall, 40% of our fees for the department come from people who live outside the Rock Island zip code. Without those participants, we would not be able to provide the services that are provided to the community.

INTERNAL FUND CAPITAL

- Repair and replacement of irrigation equipment on selected tees and greens at Highland Springs for \$10,000.
- Replacement of playground equipment on either side of the large shelter at Sunset Park for \$30,000.
- Replacement of the "sand" playground equipment at Longview Park which is located between the pool and the lower playground for a total of \$30,000.

USE OF GAMING FUNDS

- Purchase of two riding mowers to maintain the primary parks throughout the system for \$40,000.

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

- Installation of the playground at Hasselroth Park.
- Completed the roofing of the pool at RIFAC and the G. Guild.
- Recoated the paved sport courts at Mel McKay that included the basketball court, tennis courts and three Pickelball Courts that are already heavily used. The Pickelball players are considering raising funds to do the other three courts on the east side of the park.
- Worked with Blackhawk College to replace all of the bleacher boards at Douglas Park
- Repaired the lighting system on field #1 at Douglas Park when the old system self destructed.
- Completed a total replacement and modernization of the irrigation system at the sports complex.
- Replaced the entry sign for Hasselroth Park.
- Continued to make improvements to the infield and outfield of the ballfields at Douglas Park.
- Worked with the Townships and Little League to increase the number of youth playing baseball and softball, and returned games to Douglas Park.
- Added electrical service to the shelter at Denkmann Park which adds that shelter to our list of rental shelters.
- Added painted Pickelball lines to the recreation gym at RIFAC. This enables us to rent out playing time in the winter during school hours.
- We were able to replace two 12 year old trucks and one 10 year old truck.
- Conducting the transfer of our data base and registration program to a web enabled program. This should reduce our overall cost for the operating system, and should reduce expenditures that IS has for supporting the system.
- Renovated the interior of the old park and recreation administrative office into a support facility for summer camp programs and a rental facility for smaller groups.
- Expanded the fee based summer camp program, and the seasonal school break programs for youth.
- Developed a partnership with Rock Island Township, South Rock Island Township, RICAP, Metrolink, the Library and Park and Recreation to develop an assistance program for youth enabling them to register for programs, camps, and reduced fees for entry to Whitewater, RIFAC, and Golf.
- Obtained sponsorships totaling almost \$20,000 to offset concerts and special events.
- Identified turf programs for the golf courses that effectively removed the smell associated with organic green and tee programs.
- Salvaged an old diesel engine out of a fairway mower and place it in a \$42,000 spray unit so that we could continue to maintain Saukie Golf course.
- Internally rebuilt the sand trap to the right of hole number 14 at Highland Springs.
- Completed the installation of drainage tile at Saukie Golf Course that reduces the pooling of water between hole one and hole eighteen.
- Rebuilt and reinstalled the pumps and motors for the irrigation system at Saukie Golf Course.
- Rebuilt the pumps and motors at Highland Springs which improved the efficiency of system.
- Reviewed the fees and charges for our programs and facilities with the Park and Recreation Board and updated those fees.
- Developed a first phase of cooperative programming between the YWCA and Park and Recreation.
- Continued to develop new golf programs that encourage additional play by our regular "members" as well as encouraging new players to use the golf courses.
- Expanded the rental use of the Sport Complex to travel baseball teams and travel soccer programs.

- Renting of Schwiebert Riverfront Park increased as the result of weddings and special events including concerts provided by the department.
- Memberships for RIFAC increased as a result of marketing programs.

GOALS AND OBJECTIVES

- Identify recommendations to be made in the Park and Recreation study by Ballard-King and have the Board consider those recommendations for implementation.
- Increase attendance at facilities, and programs with the use of marketing and social media.
- Increase the number of individual memberships at RIFAC and Whitewater Junction
- Increase the unit point of purchase sales for facilities and special events
- Increase program opportunities for adults and youth.
- Monitor and increase rentals where available at facilities

PERFORMANCE MEASURES

Performance Measures - Parks & Recreation				
Indicator	Actual FY 13-14	Actual FY 14-14	Estimated FY 2015	Proposed FY 2016
Attendance at facilities	254,813	258,860	260,000	265,000
RIFAC and Whitewater members	4,869	4,784	5,000	5,250
Rounds of Golf at Saukie and Highland Springs	46,633	44,533	50,000	51,000
Unit Point of purchases at facilities and events	371,488	369,944	375,000	375,000
Number of registrations for programs	7,865	7,378	7,500	7,500
Number of rentals at facilities	759	764	775	785

DIVISION OVERVIEW

PARKS ADMINISTRATION

Parks and Recreation Administration directs 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, three Lead Workers, Chief and Assistant Horticulturalist, Parks Mechanic and five Maintenance Workers. Twenty five (25%) of the Front Office Manager is charged to Park Maintenance, one (100%) Lead Maintenance Worker is funded by the Recreation Division and (33% and 50%) of two employees is funded by Schwiebert Park. The rest of the work force is 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 implement the programs, market, 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 recreational programs held at RIFAC is reported as part of the RIFAC budget.

Staffing includes (3.49) Recreation Managers made up of: (60%) Adult/Special Event Manager, (100%) Youth Program Manager, (67%) Sport Manager, (25%) Superintendent of Recreation, (25%) Marketing Manager (Half Time Position). In addition (100%) Sport Field Lead 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, (25%) Marketing 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, (25%) Marketing Manager 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, (25%) Marketing 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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	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	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
Grnds & Fac Maint Lead (3)	0.00	0.00	0.00	0.00	0.00	3.00	3.00
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 Highland (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 (4)	2.00	2.00	2.00	2.00	2.00	4.00	2.00

Department Staffing / Park & Recreation

Staffing:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	Diff. (fte)
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	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
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)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Grnds & Fac Maint Sup	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
Grnds Maint Wrkr Parks	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
Front Office Manager (1)	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Grnds Maint Wrkr RIFAC	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
Seasonal (142)	32.58	31.34	39.18	29.30	29.30	30.99	1.69
Part Time (53)	17.07	17.05	21.37	16.44	16.44	16.28	(0.16)
Total Staffing (221)	75.65	74.39	86.55	71.74	71.74	73.27	1.53

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Park & Recreation

Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	3,016,261	3,030,725	2,449,414	3,071,485	2,824,867	3,067,325	0%
Supplies	802,925	821,412	733,072	836,469	742,838	-	-
Services	1,275,294	1,280,587	1,156,846	1,711,739	1,408,519	-	-100%
Other	35,181	27,704	29,241	40,627	35,263	23,306	-43%
Capital	416,951	706,975	154,571	32,909	30,475	110,000	234%
Debt Service	1,366,673	1,366,465	1,349,716	1,376,341	2,571,257	1,383,562	1%
Transfers	304,704	267,470	252,558	299,364	299,364	278,912	-7%
Contingency	674,337	491,517	376,729	550,737	467,024	604,995	10%
Total Department	7,892,326	7,992,855	6,502,147	7,919,671	8,379,607	5,468,100	-31%

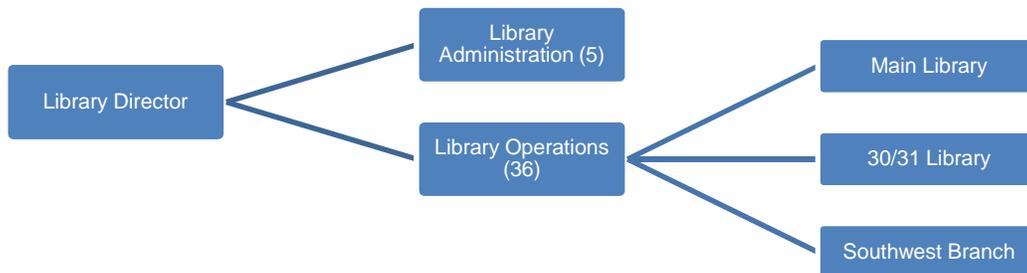
Total Department Expenditures by Fund / Park & Recreation

Expense by Fund:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Gaming	182,000	120,000	179,459	198,000	198,000	150,000	-24%
Cap Improv	32,687	-	-	-	-	-	---
Debt Service	1,027,874	1,033,573	1,032,981	1,039,848	2,235,425	1,044,757	0%
Parks & Rec	6,649,765	6,839,282	5,289,707	6,681,823	5,946,182	6,514,085	-3%
Total Department	7,892,326	7,992,855	6,502,147	7,919,671	8,379,607	7,708,842	-3%



ROCK ISLAND
ILLINOIS

LIBRARY DEPARTMENT



DEPARTMENT OVERVIEW

The Rock Island Public Library (RIPL) system is governed by a 9 member, semi-autonomous, Board of Trustees appointed by the Mayor and approved by City Council. The Library 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. All three libraries are focused on providing materials to patrons when and where they need them. The Main Library also offers 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 36 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 only place to make substantial cuts to our budget this year was by reducing workforce. Through reorganization, the Board eliminated a full-time management position, and two library pages.
- All 20 hour per week part-time employees will be reduced to 18.5 hours per week.
- The reorganization affects our budget this year by decreasing our full time equivalents to 29.80, and reducing our workforce by 3 people, down to 41 total employees.

USE OF GAMING FUNDS

Gaming funds will pay for the installation of security cameras, and all related hardware and software, at the Main Library.

GRANTS

- 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

Any other grants aligned with our Grants Policy may be applied for throughout the year.

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 stone restoration and waterproofing project complete! A big “thank you” to the City for funding this project via the Capital Improvements Plan.
- More than 1,300 new Rock Island Public Library cardholders!
- Began the Long-range Planning process in late 2014. Patron survey, public sessions, the Needs Assessment document, and Building Program were all completed throughout 2015. The final plan to be presented to Library Board in November 2015, which will allow the library to move forward with a fundraising feasibility study.
- The Library’s Historical Room now has set hours, with trained staff to help people answer local history and genealogy questions. The Rock Island Public Library Foundation also funded a new microfilm scanner/digitization machine, as well as a book scanner, enhancing the historical collection.
- The branch libraries began offering programs, including a monthly “Pinterest” program at 30/31 for adults looking to learn new skills; and the “Family Craft” program at the Southwest for kids of all ages to create something new.
- The Library partnered with Genesis Healthcare to offer Affordable Care Act assistance to those needing to sign up for health insurance.
- A new “emergent literacy” program was created by the children’s department called “Play & Grow.” This program focuses on reading literacy in children birth to age five.
- Additional “Hug-a-Book” programs were added to encourage early literacy. Head Start classes and daycares were invited to increase participation.
- The Library partnered with United Way for Tax Preparation Saturdays to help people with filing their income tax forms.
- The Young Adult librarian leads the “Reading Rocks” book club at Rocky each month, as well as visits every class on a rotating basis throughout the year at Jordan, Alleman, Washington, Edison, and Rocky.
- The Young Adult Librarian facilitated an author visit with nationally acclaimed teen author, Simone Elkeles, meeting with the book club and English classes at Rocky.
- “Reading with Rover,” a partnership program with QC-CAN was more popular than ever this year, offering children the opportunity to increase their reading literacy by reading to a service animal.
- The 2nd Annual “Summer Reading Kickoff Carnival” happened on one of the rainiest days of the summer, moving all activities inside. However, the rain didn’t keep many away, because we had more than 400 people attend!
- The Library Foundation introduced a new fundraiser called the “Scrabble Scramble,” which was an in-person “Words with Friends” competition that brought out the best in everyone! This fun event raised more than \$500 for the library.
- A new children’s program, “STEMazing” was introduced, complementing the schools’ Science Technology Engineering & Math (STEM) curriculum.
- The children’s department made 84 visits to the schools in Rock Island and Milan this past year, serving 1,929 students.
- The children’s department visited 66 preschool classes and daycare providers, reaching nearly 400 children last year.

- Other school-based education outreach included meeting with 3,188 parents, students, and teachers throughout the school year at varying events.

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. Computer users will increase by 10% at all library locations.
 2. Library physical surroundings will improve each year, increasing patron visits by 10%.
 3. Adopt long-range plan in November 2015, and complete the fundraising feasibility study by mid-summer 2016.

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 13-14	Actual CY 2014	Estimated CY 2015	Proposed CY2016
Library Visitors - Main	120,006	102,916	125,000	130,000
Library Visitors - 30/31	77,759	62,594	80,000	85,000
Library Visitors - Southwest	35,622	29,621	36,000	37,000
Library Visitors - Website	207,098	151,215	210,000	225,000
TOTAL LIBRARY VISITORS	440,485	346,346	460,000	477,000
Patron Contacts	377,886	343,887	395,000	400,000
Registered Library Cardholders	14,399	15,428	16,300	17,000
Library print collection	238,904	228,877	230,000	230,000
Circulation - Main	167,552	155,584	175,000	175,000
Circulation - 30/31	91,868	81,392	95,000	95,000

Performance Measures - Library

Indicator	Actual FY 13-14	Actual CY 2014	Estimated CY 2015	Proposed CY2016
Circulation - Southwest	56,000	45,203	59,000	59,000
Circulation - Online	25,086	29,941	34,000	37,000
TOTAL CIRCULATION	349,244	312,120	363,000	365,000
Reference requests	43,493	31,672	43,000	43,000
Program Offerings - In House	546	678	600	650
Program Offerings - Offsite	193	124	200	150
TOTAL PROGRAM OFFERINGS	739	802	800	800
Program Attendance - In House	7,914	6,546	8,500	9,000
Program Attendance - Offsite	7,536	4,727	6,000	8,000
TOTAL PROGRAM ATTENDANCE	15,097	11,273	14,500	15,000
Computer Sessions	28,266	21,570	27,000	28,000

DIVISION OVERVIEW

LIBRARY ADMINISTRATION

Library administration includes – Library Director, Business Office & Facilities Director, Maintenance Worker, Security Page, 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, and Director of Circulation. 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. 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.

DEPARTMENT STAFFING

Department Staffing / Library							
Staffing:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	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	0.00	0.00	0.00	0.00
Admin Secretary	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Dir Ofc Facs (1)	0.00	0.00	1.00	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 Maitenance (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	1.00	1.00	1.08	1.08	1.10	0.02
Circulation Rep.(4)	4.00	4.00	4.00	4.92	4.92	4.00	(0.92)
Dir of Extension Svcs	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
Circ. Desk Aide	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Page (6)	4.25	4.25	4.25	3.46	3.46	2.54	(0.92)
Security Page (1)	0.50	0.50	0.50	1.00	1.00	1.00	0.00
Public Services Coord (2)	0.00	0.00	0.00	2.00	2.00	2.00	0.00
Pub/Outrch Liaison (1)	0.68	0.68	1.00	1.00	1.00	1.00	0.00
Computer System Admin (1)	0.63	0.63	0.67	0.58	0.58	0.63	0.05
CR/Branch Aide (12)	5.00	5.00	5.00	4.62	4.62	5.54	0.92
Total Staffing (41)	31.23	31.06	31.42	31.65	31.65	29.80	(1.85)

TOTAL DEPARTMENT EXPENDITURES

Total Department Expenditures by Object / Library							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	1,512,393	1,636,904	1,243,942	1,824,328	1,762,043	1,738,726	-5%
Supplies	68,388	71,936	102,023	101,201	86,502	63,335	-37%
Services	300,667	368,788	372,017	1,096,353	998,181	516,149	-53%
Other	431,490	349,455	239,653	359,070	336,458	227,848	-37%
Capital	-	-	834	-	-	-	---
Transfers	49,992	95,401	54,853	253,599	253,599	105,475	-58%
Contingency	40	-	-	40,250	(5)	136,235	238%
Total Department	2,362,970	2,522,484	2,013,322	3,674,801	3,436,778	2,787,768	-24%

Total Department Expenditures by Fund / Library

Expense by Fund:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Gaming	1,590	45,365	12,700	200,000	200,000	50,000	-75%
Library Fund	2,357,381	2,477,119	1,954,814	3,040,609	2,802,609	2,737,768	-10%
Capital	3,999	-	45,808	434,192	434,169	-	-100%
Total Department	2,362,970	2,522,484	2,013,322	3,674,801	3,436,778	2,787,768	-24%

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Property Taxes	7,554,898	7,186,047	6,849,476	6,737,803	6,328,398	6,905,780	2%
State & Local Taxes	17,253,725	17,605,753	12,966,962	17,566,829	14,371,138	18,045,056	3%
Business Lic & Permits	423,520	444,491	235,494	406,700	404,945	407,700	0%
Non-Business Lic/Permits	702,209	727,738	584,624	656,500	513,749	501,100	-24%
Grants	70,166	97,677	61,605	128,435	49,605	9,373	-93%
Charges for Services	5,198,150	5,041,154	4,084,673	5,598,768	4,385,818	4,471,334	-20%
Program Fees	750	1,648	825	735	745	800	9%
Rents & Royalties	28,600	69,796	47,612	51,486	51,002	48,876	-5%
Transfers	4,987,522	5,957,182	4,893,029	7,410,287	7,099,325	6,597,495	-11%
Investments & Loans	39,510	30,042	14,798	17,848	27,014	34,504	93%
Contributions & Donations	9,062	65,417	97,488	8,876	11,062	7,150	-19%
Reimbursements	218	162	152	160	229	150	-6%
Sale of Fixed Assets	8,040	5,946	1,488	4,000	8,558	6,000	50%
Proceeds from LT Liab	2,815	707	7,767	6,600	6,800	7,750	17%
Other	24,711	37,178	21,562	175,200	43,871	104,550	-40%
Total Fund	36,303,896	37,270,938	29,867,555	38,770,227	33,302,259	37,147,618	-4%

REVENUE ANALYSIS

Business License & Permits has decreased for CY 2016 as revenue from building permits is projected to decrease from what was budgeted in CY 2015.

Grant revenue has decreased substantially due to several grant awards not yet being received for CY 2016. 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 2016, their status is as of yet undetermined.

Charges for Services is down due to revenue received for Refuse Clean-up, Yardwaste/Refuse Carts, Yardwaste Subscription, Curbside Recycling, Special Pickups, and Trash Pickup Fee have been moved to the new Solid Waste enterprise fund (fund 510) for CY 2016.

Transfers has decreased due to an anticipated reduction in the amount of the transfer from the Motor Fuel Fund and the fact that there is no transfer from the Gaming Fund in CY 2016.

Investments & Loans is projected to increase due to increase in fund balances allowing for increased interest revenue.

Contributions & Donations is down due to no contributions being budgeted in CY 2016 for the Adopt-A-School program which has experienced declining activity.

Sale of Fixed Assets is up due to a projected increase in revenue from the sale of seized vehicles by the Police Department.

Proceeds from Long Term Liabilities will see an increase due to increased use of the city purchase cards and the resulting rebate their use generates.

Other revenue estimate has been lowered from CY 2015 as the projected amount of bad debt to be collected was overestimated for that year as this was a new initiative.

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	22,560,020	23,102,620	18,463,832	25,584,128	24,814,420	25,783,245	1%
Supplies	1,172,663	984,076	793,445	1,325,750	1,228,556	1,140,604	-14%
Services	7,905,099	7,718,021	6,401,385	9,762,181	8,903,809	7,366,866	-25%
Other	222,869	164,477	131,014	353,928	247,177	351,310	-1%
Programs	51,958	48,860	23,872	81,991	57,300	50,000	-39%
Capital	134,471	348,495	305,808	135,606	78,737	30,000	-78%
Transfers	2,207,820	2,484,513	2,664,166	420,949	2,198,254	373,074	-11%
Contingency	1,728,918	1,452,930	1,385,728	1,754,178	1,434,257	2,025,915	15%
Total Department	35,983,818	36,303,992	30,169,250	39,418,711	38,962,510	37,121,014	-6%

EXPENDITURE ANALYSIS

Supplies is down due to the one time purchase of police car cameras in CY 2015 not being needed in CY 2016 and the moving of expenditures for yardwaste bags and carts to the new Solid Waste enterprise fund (fund 510) beginning in CY 2016.

Services is projected to decrease due to the expenditure for the Park & Recreation study and Jumer's Crossing legal fees only being one-time costs in CY 2015.

Programs consists of the budgeting of \$50,000 for social service organizations. The amount in CY 2015 appears larger due to expenditures originally budgeted in CY 2014 carrying over in CY 2015 when they were subsequently paid out.

Capital is down as the purchase of the CLASS software in CY 2015 has been completed and this expenditure is eliminated for CY 2016.

Transfers has decreased for CY 2016 as the transfer to the MLK Fund has been reduced and the transfer to the Parks Department is requiring less for maintenance of the downtown and entry ways.

Contingency is shown as having increased as in CY 2015 the budgeted General Fund contingency amount has been transferred to other areas of the budget.

What follows is a review of the General Fund expenditures for the following departmental units:

Mayor & Council
City Clerk
General Administration
Human Resources
Finance

Information Technology
Community & Economic Development
Police
Fire
Public Works



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	107,125	101,961	71,256	105,772	83,702	90,130	-15%
Supplies	2,035	275	1,136	1,860	1,479	950	-49%
Services	34,415	23,249	28,162	43,001	37,811	38,228	-11%
Other	8,277	10,567	8,916	16,132	10,079	14,680	-9%
Total Department	151,852	136,052	109,470	166,765	133,071	143,988	-14%

EXPENDITURE ANALYSIS

The variance in the Personnel category of expenditures is associated with reductions in elective insurance expenditures. In CY 2015 the supplies category included the purchase of new and replacement communications equipment. At this time there are no anticipated expenses related to communications equipment in CY2016. Services is down as the Volunteer Recognition Dinner is budgeted until revenue is received during the fiscal year to support the program.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	60,809	63,537	48,695	68,078	69,939	70,342	3%
Supplies	4,738	1,803	2,389	3,450	2,974	3,450	0%
Services	3,423	1,432	1,216	1,609	1,312	1,942	21%
Other	3,794	3,935	2,431	4,000	1,845	4,000	0%
Total Department	72,764	70,707	54,731	77,137	76,070	79,734	3%

EXPENDITURE ANALYSIS

Only the "Services" expenditures deviate from the target varaince for the upcoming budget. Increases are a result of increased Insurance Premiums that are assessed on a departmental basis. The proposed expenditures align with historical expense patterns.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	297,856	307,556	245,814	350,268	339,083	360,291	3%
Supplies	2,055	4,980	1,044	2,800	2,562	2,800	0%
Services	103,801	61,844	38,691	172,394	67,345	127,982	-26%
Other	5,464	4,014	3,628	11,577	8,942	6,890	-40%
Total Department	409,176	378,394	289,177	537,039	417,932	497,963	-7%

EXPENDITURE ANALYSIS

The twenty-six percent (26%) decrease in the "Services" category is a product of budget adjustments in CY 2015. The current budget includes one-time expenditures for professional services. The reduction will not diminish existing services or programs in CY 2016.

As with previous years, funds are reallocated within departmental budgets to reflect actual expenditures. The forty percent (40%) decrease in "Other" funds reflects one-time adjustments in the CY2015 budget related to professional development and representation. The proposed budget reflects anticipated expenses in CY2016.



ROCK ISLAND
ILLINOIS

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 (\$7.570 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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	117,658	180,855	139,697	185,789	200,477	206,382	11%
Supplies	7,403	8,818	7,633	6,706	6,706	7,250	8%
Services	288,934	211,051	154,267	339,344	338,812	218,269	-36%
Other	3,218	2,671	3,284	3,639	3,639	4,652	28%
Total Department	417,213	403,395	304,881	535,478	549,634	436,553	-18%

EXPENDITURE ANALYSIS

HR Administration overall expenses will decrease 18% in CY 2016. Personnel will increase due to the additional severance costs in CY 2016. Services will decrease 36% primarily due to unusually high expenses regarding city attorney legal services in CY 2015. Other will increase 28% due to higher projected costs associated with the annual service awards program held during the holiday luncheon.

PERSONNEL SERVICES EXPENDITURES

General Funds Expenditure / Human Resources - Personnel Services							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	61,418	59,855	49,330	67,406	69,648	76,019	13%
Supplies	1,115	741	529	904	904	200	-78%
Services	157,481	102,704	117,910	318,710	318,688	126,533	-60%
Other	1,715	2,159	2,293	2,867	2,859	1,200	-58%
Total Department	221,729	165,459	170,062	389,887	392,099	203,952	-48%

EXPENDITURE ANALYSIS

Personnel Service overall expenses will decrease 48% in CY 2016. Personnel will increase 13% due to higher projected wages and severance expenses. Supplies will decrease as CY 2015 had higher than anticipated expenditure levels. Services will decrease 60% due to lower legal service charges. Other will decrease 58% as less reference materials are being used for applicant job testing.



ROCK ISLAND
ILLINOIS

FINANCE DEPARTMENT

The vast majority of the Finance Department budget is contained within the General Fund. This also includes expenditures related to the Adopt a School fund (278) which prior to CY 2015 had been included under the General Administration Department. The remainder of the Finance Department expenditures can be found in the Capital Improvement Fund (301), which consists of a transfer to address the reduced revenue in the General Fund for CY 2016, and in the Debt Service Fund (405), which consists of funds to cover the legal and financial services related to the issuance of bonds.

FINANCE ADMINISTRATION EXPENDITURES

General Funds Expenditure / Finance - Administration							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	137,292	135,654	106,315	147,535	145,268	165,964	12%
Supplies	2,654	1,798	1,811	3,154	2,365	3,724	18%
Services	28,009	90,625	160,997	112,385	107,825	21,744	-81%
Other	6,010	5,086	1,813	6,027	4,651	11,388	89%
Transfers	1,759,857	2,219,361	2,486,266	365,467	2,127,164	333,074	-9%
Contingency	950	7	(8)	102,778	85	370,915	261%
Total Department	1,934,772	2,452,531	2,757,194	737,346	2,387,358	906,809	23%

EXPENDITURE ANALYSIS

Personnel is up due to the severance costs related to the planned retirement of the Finance Director. Supplies has increased as the budget includes the purchase of a new chair and shredder for CY 2016. Services is down as costs associated with the issuance of bonds have been shifted to the Debt Services fund (405). Other has increased due to an increase in the budget to cover the Expedite and Rock Island County Lien filing fees. Contingency reflects the requirement to budget an amount equal to 1% of the total general fund expenditure budget for CY 2016 as contingency funds.

CUSTOMER SERVICE EXPENDITURES

General Funds Expenditure / Finance - Customer Service Center							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	232,355	238,587	185,918	318,497	306,829	344,089	8%
Supplies	5,042	845	2,173	1,118	996	522	-53%
Services	153,599	150,926	96,807	269,269	243,842	243,041	-10%
Other	150	250	150	500	250	500	0%
Contingency	4,954	100	-	5,000	-	5,000	0%
Total Department	396,100	390,708	285,048	594,384	551,917	593,152	0%

EXPENDITURE ANALYSIS

Supplies has decreased due to the elimination of funds needed for a work station and related office equipment that was included in the CY 2015 budget.

Services has decreased as the use of employment service to cover the vacant financial technician position will not be needed in CY 2016.

ACCOUNTING SERVICES EXPENDITURES

General Funds Expenditure / Finance - Accounting Services							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	391,277	374,669	296,721	429,292	417,512	419,547	-2%
Supplies	2,304	468	-	493	141	-	-100%
Services	112,718	114,098	87,696	116,240	108,902	128,667	11%
Other	19,431	19,003	21,878	30,665	30,068	29,024	-5%
Total Department	525,730	508,238	406,295	576,690	556,623	577,238	0%

EXPENDITURE ANALYSIS

Supplies is down as the purchase of the chair budgeted in CY 2015 has been made and no supplies are budgeted in CY 2016.

Services is up as some actuarial valuation services have increased from Cy 2015.

INFORMATION TECHNOLOGY DEPARTMENT

Roughly 88.6% of the Information Technology (IT) Department is funded by the General Fund. Additionally for CY 2016, 11.4% of the IT Department budget is funded by Gaming/Capital to be used for computer equipment replacement and the website.

INFORMATION TECHNOLOGY ADMINISTRATION EXPENDITURES

General Funds Expenditure / Information Technology - Administration							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	184,445	211,874	174,975	228,076	226,106	239,410	5%
Services	6,000	4,991	4,200	4,373	4,373	6,169	41%
Other	-	165	150	350	250	350	0%
Total Department	190,445	217,030	179,325	232,799	230,729	245,929	6%

EXPENDITURE ANALYSIS

The 5% increase in Administration is due largely to the planned retirement of a long time employee of the IT Department in CY 2016.

INFORMATION TECHNOLOGY SERVICES EXPENDITURES

General Funds Expenditure / Information Technology - Information Technology Services							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	449,469	368,857	280,072	411,610	407,907	444,430	8%
Supplies	158,020	172,805	148,351	191,571	165,984	172,450	-10%
Services	249,597	196,152	153,709	321,325	258,279	269,943	-16%
Other	68,962	71,118	55,320	74,845	69,456	74,400	-1%
Capital	134,471	268,380	237,952	132,301	75,432	30,000	-77%
Transfers	-	-	-	5,482	5,482	-	-100%
Total Department	1,060,519	1,077,312	875,404	1,137,134	982,540	991,223	-13%

EXPENDITURE ANALYSIS

Personnel costs are of course up again related primarily to an expected retirement severance. Supplies looks down but it is not really compared to FY13-14. Equipment replacement remains stable for CY 2016. Most other supplies are either the same or lower given several projects have completed. Services are down 16% largely to the expected shift in costs for the Park & Recreation software from IT to banking services and the completion of projects. Capital is down significantly due to the completion of a number of projects such as Fleet & Marina software, and Fiber Optics along 13th Street. Added this year is an expenditure for the Website facelift.

INFORMATION TECHNOLOGY GEOGRAPHICAL INFORMATION SYSTEMS
EXPENDITURES

General Funds Expenditure / Information Technology - Information Technology GIS							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	23,914	42,776	33,369	48,802	47,243	53,155	9%
Supplies	-	100	4,046	-	-	-	---
Services	66,747	73,336	79,938	135,330	103,477	108,300	-20%
Other	2,440	100	22	-	-	-	---
Total Department	93,101	116,312	117,375	184,132	150,720	161,455	-12%

EXPENDITURE ANALYSIS

The Services area has seen a 20% decrease due primarily to the change in status of the Public Works application "Compasscom", the Automated Vehicle Locator system. Other areas of note include the recent shift of "Cityworks", the Public Works asset management system, to an Enterprise deployment.

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.

CED ADMINISTRATION EXPENDITURES

General Funds Expenditure / Community & Economic Development - Administration							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	47,724	52,478	70,109	71,189	69,559	67,565	-5%
Supplies	696	3,025	1,149	585	540	700	20%
Services	21,674	39,779	29,514	12,554	12,499	15,947	27%
Other	2,235	2,937	3,655	2,986	2,843	3,550	19%
Total Department	72,329	98,219	104,427	87,314	85,441	87,762	1%

EXPENDITURE ANALYSIS

Supplies increased due to additional office supplies being needed. Service expenditures increased due to higher anticipated insurance premiums. Other expenditures include an increase in dues in CY 2016.

ECONOMIC DEVELOPMENT DIVISION EXPENDITURES

General Funds Expenditure / Community & Economic Development - Economic Development							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	549	41,775	42,919	83,385	67,139	81,063	-3%
Supplies	383	404	256	1,058	975	600	-43%
Services	604	4,436	3,800	15,585	8,073	5,780	-63%
Other	63,069	14,211	30	154,939	74,522	158,850	3%
Programs	789	-	615	8,248	8,248	-	-100%
Transfers	165,000	218,681	150,000	-	-	-	---
Total Department	230,394	279,507	197,620	263,215	158,957	246,293	-6%

EXPENDITURE ANALYSIS

Supplies decreased due to reducing the office supplies budget from CY 2016 to better match historical spending trends. Services expenditures anticipate a reduction in operational services to the Centennial Bridge Office. Programs decreased as no land purchase is anticipated in CY 2016.

PLANNING AND REDEVELOPMENT DIVISION EXPENDITURES

General Funds Expenditure / Community & Economic Development - Planning/Zoning/Historic Preservation							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	314,544	317,689	219,011	265,783	306,233	288,535	9%
Supplies	1,078	1,132	1,560	660	676	900	36%
Services	6,996	8,016	6,645	9,218	9,263	9,198	0%
Other	1,181	1,660	410	2,097	2,081	2,075	-1%
Total Department	323,799	328,497	227,626	277,758	318,253	300,708	8%

EXPENDITURE ANALYSIS

Supplies increased for CY 2016 to better match historical spending trends for the planning and redevelopment division.

General Funds Expenditure / Community & Economic Development - Neighborhood Redevelopment							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	-	783	14,666	7,100	2,031	5,787	-18%
Services	39	1,378	5,935	3,582	2,945	1,961	-45%
Programs	51,169	48,860	23,257	73,743	49,052	50,000	-32%
Total Department	51,208	51,021	43,858	84,425	54,028	57,748	-32%

EXPENDITURE ANALYSIS

Personnel services decreased due to fund reassignment to match employment functions. Services decreased due to anticipated fleet amortization cost reductions for CY 2016. Program expenditures will realize a reduction in contracted services.

INSPECTIONS DIVISION EXPENDITURES

General Funds Expenditure / Community & Economic Development - Inspection Services							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	400,994	377,922	334,765	490,681	483,189	484,555	-1%
Supplies	2,800	2,520	2,661	1,913	1,692	3,190	67%
Services	26,650	23,361	16,016	28,238	22,169	29,859	6%
Other	2,779	2,639	1,910	3,709	3,684	4,605	24%
Contingency	2,939	201	-	-	-	-	---
Total Department	436,162	406,643	355,352	524,541	510,734	522,209	0%

EXPENDITURE ANALYSIS

Supplies costs increased because additional office supplies and small office equipment are anticipated to be needed during CY 2016. Other expenditures went up due to increased dues and licensing and certification costs.

General Funds Expenditure / Community & Economic Development - Rental Inspection Services							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	184,761	178,496	90,619	88,002	31,702	76,690	-13%
Services	7,521	9,726	7,007	5,450	5,232	68,722	1161%
Total Department	192,282	188,222	97,626	93,452	36,934	145,412	56%

EXPENDITURE ANALYSIS

Personnel services decreased due to fund reassignment to match employment functions. An increase in Services expenditures include increases in fleet maintenance and operating lease for trucks.



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 the majority 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, DARE fund, Police Contributions fund, and Elderly Service Contributions 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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	545,655	507,477	413,669	564,484	555,881	581,424	3%
Supplies	9,976	6,736	4,178	7,639	6,968	7,939	4%
Services	352,720	320,771	260,517	365,937	362,171	382,736	5%
Other	9,485	6,006	3,714	7,225	5,667	8,470	17%
Transfers	1,423	-	-	-	-	-	---
Contingency	60	-	-	-	-	-	---
Total Department	919,319	840,990	682,078	945,285	930,687	980,569	4%

EXPENDITURE ANALYSIS

The 17% increase in the Other category is the result of an increase in annual police executive organization dues and an increase in the purchase of promotional material associated with the new police facility.

PATROL EXPENDITURES

General Funds Expenditure / Police - Patrol							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	5,494,395	6,095,792	4,931,091	6,497,308	6,078,310	5,959,628	-8%
Supplies	14,443	9,288	13,504	200,158	189,663	22,253	-89%
Services	512,107	491,349	415,146	698,739	556,670	386,147	-45%
Other	5,279	5,270	3,776	5,300	5,291	5,300	0%
Transfers	5,293	-	-	-	15,608	-	---
Total Department	6,031,517	6,601,699	5,363,517	7,401,505	6,845,542	6,373,328	-14%

EXPENDITURE ANALYSIS

The decrease in Personnel is due to a reorganization which included moving seven employees into the Narcotics Vice Expenditures for the newly formed Tactical Operations Unit. The decrease in Supplies is due to the twenty-two Arbitrator squad car cameras and new video server that were budgeted and purchased out of 225 (DUI Fine Law) in CY 2015 and are not needed for CY 2016. Additionally, in CY 2015 the department purchased twelve new tasers, cartridges and holsters, and three new patrol rifles

out of 273 (Police Contributions) that are not needed for CY 2016. The decrease in Services is attributed to a decrease in Fleet Maintenance, Fleet Accident Repair, and Fleet Amortization with the introduction of the new squad car fleet.

MAJOR CRIME EXPENDITURES

General Funds Expenditure / Police - Major Crime							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	1,081,461	1,097,429	795,649	1,145,483	1,101,766	1,267,261	11%
Supplies	2,476	1,970	679	2,100	1,482	2,100	0%
Services	38,162	35,308	27,620	45,715	28,823	28,019	-39%
Other	2,935	653	572	2,509	2,078	1,595	-36%
Transfers	150,761	10,084	-	-	-	-	---
Total Department	1,275,795	1,145,444	824,520	1,195,807	1,134,149	1,298,975	9%

EXPENDITURE ANALYSIS

The increase in Personnel is due to increases in Full Time Salaries, Pensions, and Insurance, as well as the need to budget for severance in CY 2016 that wasn't needed in CY 2015. The decrease in Services is attributed to a decrease in Fleet Maintenance, Fleet Accident Repair, and Fleet Amortization.

NARCOTICS/VICE EXPENDITURES

General Funds Expenditure / Police - Narcotics-Vice							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	710,273	631,701	478,791	782,616	966,271	1,456,337	86%
Services	27,266	14,508	11,894	26,576	7,106	18,214	-31%
Other	4,000	-	-	-	-	-	---
Total Department	741,539	646,209	490,685	809,192	973,377	1,474,551	82%

EXPENDITURE ANALYSIS

The increase in Personnel is due to a reorganization which included moving seven employees from Patrol to the Narcotics/Vice expenditures for the newly formed Tactical Operations Unit. The decrease in Services is attributed to a decrease in Fleet Maintenance, Fleet Accident Repair, and Fleet Amortization with the introduction of the new squad car fleet.

JUVENILE INVESTIGATION EXPENDITURES

General Funds Expenditure / Police - Juvenile							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	619,665	670,347	558,628	756,694	710,212	759,765	0%

General Funds Expenditure / Police - Juvenile

Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Supplies	527	390	-	664	63	160	-76%
Services	16,200	14,808	12,899	23,656	14,408	12,936	-45%
Other	687	376	25	3,222	272	300	-91%
Total Department	637,079	685,921	571,552	784,236	724,955	773,161	-1%

EXPENDITURE ANALYSIS

With no revenue for the 272 fund (DARE) being generated, Supplies, Services, and Other categories have decreased as this fund is being zeroed out.

COMMUNITY SERVICES EXPENDITURES

General Funds Expenditure / Police - Community Services

Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	167,483	182,046	147,308	201,696	198,366	204,769	2%
Supplies	344	-	72	610	308	610	0%
Services	19,283	16,716	12,927	26,692	13,662	23,642	-11%
Other	35	103	35	35	35	35	0%
Total Department	187,145	198,865	160,342	229,033	212,371	229,056	0%

EXPENDITURE ANALYSIS

The decrease in Services is attributed to a decrease in Fleet Accident Repair and Fleet Amortization.

RESOURCE SERVICES EXPENDITURES

General Funds Expenditure / Police - Resource Services

Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	207,673	219,197	160,733	234,795	203,846	235,566	0%
Supplies	36,281	46,656	19,459	35,501	22,114	47,925	35%
Services	143,484	146,148	110,072	147,463	129,629	159,709	8%
Other	375	375	6,525	7,168	6,525	7,500	5%
Total Department	387,813	412,376	296,789	424,927	362,114	450,700	6%

EXPENDITURE ANALYSIS

The increase in Supplies is due to the need to purchase a new shredder for \$9,850 and to complete the transition to new flashlights for all sworn personnel (\$1,725).

COMMUNICATIONS EXPENDITURES

General Funds Expenditure / Police - Communications							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	886,527	929,992	713,322	1,000,336	995,814	1,012,395	1%
Supplies	13,898	6,868	-	3,241	1,964	2,285	-29%
Services	81,126	97,413	82,775	149,936	147,961	86,275	-42%
Capital	-	-	27,856	-	-	-	---
Total Department	981,551	1,034,273	823,953	1,153,513	1,145,739	1,100,955	-5%

EXPENDITURE ANALYSIS

The decrease in Supplies is attributed to the purchase of replacement portable radios, batteries, chargers, and microphones for CY 2015 that are not needed in CY 2016 with the implementation of the 800 MHz radio system. The 800 MHz radios will be on warranty for CY 2016, but replacement equipment will be needed again for CY 2017. The decrease in Services is due to the decrease in Telephone and Radio Services with the implementation of the 800 MHz radio system.

TECHNICAL SERVICES EXPENDITURES

General Funds Expenditure / Police - Technical Services							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	155,903	176,385	144,341	171,014	169,008	173,874	2%
Supplies	3,493	1,848	1,407	5,722	4,623	5,615	-2%
Services	1,096	5,006	3,017	3,815	3,243	6,253	64%
Other	-	-	-	1,400	803	1,400	0%
Total Department	160,492	183,239	148,765	181,951	177,677	187,142	3%

EXPENDITURE ANALYSIS

The increase in Services in the Technical Services expenditures is due to the increase in the service contract as a result of adding two new LiveScan fingerprinting machines for the new police facility.

RECORDS EXPENDITURES

General Funds Expenditure / Police - Records							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	255,702	266,852	199,370	288,099	269,732	280,712	-3%
Services	2,868	3,368	1,898	4,312	2,685	3,882	-10%
Total Department	258,570	270,220	201,268	-	100	-	---

EXPENDITURE ANALYSIS

The decrease in Services for Records is due to equipment service repair for the intercom system not being needed at the new police facility in CY 2016.

POLICE AND FIRE COMMISSION

General Funds Expenditure / Police - Police & Fire Commission							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Services	6,621	9,255	6,871	15,450	5,305	9,240	-40%
Other	375	375	375	550	375	550	0%
Total Department	6,996	9,630	7,246	16,000	5,680	9,790	-39%

EXPENDITURE ANALYSIS

The decrease in services within the Police and Fire Commission Expenditures reflects the cost savings in consultant services as the department changes to a new applicant and promotional testing company.



ROCK ISLAND
ILLINOIS

FIRE DEPARTMENT

Over 99% of the Fire Department's budget for CY 2016 is budgeted in the General Fund. Just 0.5% is in the Foreign Fire Tax Fund and 0.6% 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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	1,030,100	1,030,695	831,611	1,201,872	1,155,061	1,236,350	3%
Supplies	13,025	13,547	7,351	18,314	14,042	13,045	-29%
Services	186,645	245,034	105,977	236,654	214,609	167,934	-29%
Other	784	319	846	843	575	975	16%
Capital	-	-	-	3,305	3,305	-	-100%
Total Department	1,230,554	1,289,595	945,785	1,460,988	1,387,592	1,418,304	-3%

EXPENDITURE ANALYSIS

The decrease in "Services" reflects the reduction in Fleet Amortization (\$4530.00) and the completion of the ADA access and Entryways (\$60,000) at central fire station for CY 2016. Decreases in "Supplies" consisted of decreases in all line items (\$6,373) with the use of the Foreign Fire Tax to purchase items as needed such as hand tools and power tools. Increase on "Other" reflects the purchase of reference materials (\$140.00) for promotional testing. There are no Capital projects or spending in CY 2016 for the fire department.

FIRE / EMERGENCY SERVICES EXPENDITURES

General Funds Expenditure / Fire - Fire/Emergency Services							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	2,497,067	2,589,338	2,113,378	2,841,542	2,848,748	2,991,326	5%
Supplies	24,849	22,079	23,328	27,820	26,257	92,930	234%
Services	394,051	374,001	297,230	454,808	413,351	271,101	-40%
Other	3,308	2,865	2,964	2,850	2,560	2,750	-4%
Capital	-	-	25,000	-	-	-	---
Total Department	2,919,275	2,988,283	2,461,900	3,327,020	3,290,916	3,358,107	1%

EXPENDITURE ANALYSIS

The major increase to "Supplies" is due to the City's match of 10% of the AFG Grant (\$65,000) from Gaming for new SCBA (Self Containing Breathing Apparatus) for the fire department. This AFG Grant CY 2016 is a joint application with the Moline Fire Department. The major decrease in "Services" reflects the reduction of the Fleet Amortization for Fire Apparatus (\$250,000) by the Fleet Service Division.

FIRE PREVENTION EXPENDITURES

General Funds Expenditure / Fire - Fire Prevention							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	782,673	783,984	633,185	913,463	879,372	942,144	3%
Supplies	100	-	-	20	-	-	-100%
Services	5,674	4,136	3,036	4,465	3,393	2,009	-55%
Other	1,652	2,817	2,564	3,773	3,717	1,745	-54%
Total Department	790,099	790,937	638,785	921,721	886,482	945,898	3%

EXPENDITURE ANALYSIS

Supplies were eliminated in the Fire Prevention Expenditure (\$20.00) and placed in the Fire Administration Expenditure for CY 2016. Decrease in Services reflects the reduction in Fleet Amortization (\$2,000.00) by the Fleet Service Division in CY 2016. Decrease in promotion material (\$500.00) reflects the reduction in "Other"

AMBULANCE EXPENDITURES

General Funds Expenditure / Fire - Ambulance							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	2,463,704	2,455,812	1,997,090	2,876,340	2,761,273	2,973,556	3%
Supplies	97,570	113,014	66,936	91,390	78,660	111,075	22%
Services	169,632	167,157	157,685	196,970	189,612	131,819	-33%
Other	2,105	1,823	2,164	2,577	1,441	2,500	-3%
Capital	-	80,115	15,000	-	-	-	---
Contingency	1,717,580	1,452,622	1,385,736	1,646,400	1,434,072	1,650,000	0%
Total Department	4,450,591	4,270,543	3,624,611	4,813,677	4,465,058	4,868,950	1%

EXPENDITURE ANALYSIS

The increase in Supplies is related the need to purchase additional ambulance medical supplies. The decrease in Services reflects the reduction in Fleet Amortization (\$60,000) by the Fleet Service Division for CY 2016. The decrease in "Other" is due to the elimination of some reference materials (\$450.00) in the EMS Division. There are no Capital ambulance expenditures for CY 2016.

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	827,967	633,507	522,535	687,071	715,380	706,438	3%
Supplies	21,043	20,085	15,362	21,778	16,078	19,385	-11%
Services	696,370	501,199	405,859	527,131	497,567	422,854	-20%
Other	2,724	1,045	1,239	1,508	2,034	1,441	-4%
Transfers	39,386	36,387	27,900	50,000	50,000	40,000	-20%
Total Department	1,587,490	1,192,223	972,895	1,287,488	1,281,059	1,190,118	-8%

EXPENDITURE ANALYSIS

Fewer office supplies are expected to be purchased in 2016. Services are lower due to a reduction in insurance premiums. Transfers reflect a reduction in the transfer to the Engineering Division.

BUILDING MAINTENANCE EXPENDITURES

General Funds Expenditure / Public Works - Building Maintenance							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	112,967	113,302	109,046	177,758	171,236	169,690	-5%
Supplies	63,814	22,688	15,545	26,213	24,463	29,813	14%
Services	248,274	295,755	293,419	346,098	305,584	453,544	31%
Other	325	1,785	325	485	485	510	5%
Total Department	425,380	433,530	418,335	550,554	501,768	653,557	19%

EXPENDITURE ANALYSIS

Service costs are higher due to increased services contracts: HVAC contract for the Street Garage, increased janitorial services for all facilities, and new services (janitorial, elevator maintenance, electrical, and gas) for the new Police Station. Elevator licenses are reflected in the Other category and are increased due to the elevator in the new Police Station.

STREET MAINTENANCE AND REPAIR EXPENDITURES

General Funds Expenditure / Public Works - Street Maintenance & Repair							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	522,711	450,527	396,976	531,876	502,592	694,973	31%
Supplies	318,621	194,316	249,427	260,754	252,688	245,100	-6%
Services	1,818,564	1,825,262	1,723,400	2,620,639	2,522,706	2,752,249	5%
Transfers	86,100	-	-	-	-	-	---
Total Department	2,745,996	2,470,105	2,369,803	3,413,269	3,277,986	3,692,322	8%

EXPENDITURE ANALYSIS

Personnel costs are higher but there is no increase in personnel. Prior to 2015 Municipal Service employees were transferred to the Utilities Division in the winter and a portion of their salaries were paid out of the utilities funds. Employees are now assigned to shifts in the winter months to provide an immediate response to snow and main break emergencies and General Fund Employees are no longer transferred to the Utilities Division. The increase in personnel cost reflects a reallocation of salaries to the proper fund/cost center. Supplies represent a slight reduction in estimated street maintenance supplies but no reduction in workload. Services are higher due to an increase in contracted street maintenance projects funded with gaming revenue.

SNOW AND ICE EXPENDITURES

General Funds Expenditure / Public Works - Snow & Ice Control							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	94,304	157,979	28,180	119,083	112,365	104,448	-12%
Supplies	262,890	227,003	101,588	283,861	283,039	312,600	10%
Services	236,878	296,070	197,207	145,167	137,863	-	-100%
Total Department	594,072	681,052	326,975	548,111	533,267	417,048	-24%

EXPENDITURE ANALYSIS

Reduced personnel costs reflect a reduction in planned overtime due to employees moving to shifts in the winter months. Supplies are slightly higher due the purchase of additional vehicle attachments to facilitate downtown snow removal. All vehicle costs (Services) were moved to the street maintenance cost center.

REFUSE COLLECTION

General Funds Expenditure / Public Works - Refuse Collection							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	515,793	583,290	476,674	635,026	642,291	-	-100%
Supplies	51,731	72,298	76,303	81,380	80,528	-	-100%
Services	865,418	926,392	802,039	1,097,355	1,018,626	-	-100%
Contingency	2,435	-	-	-	-	-	---
Total Department	1,435,377	1,581,980	1,355,016	1,813,761	1,741,445	-	-100%

EXPENDITURE ANALYSIS

Expenditures related to refuse collection have been moved from the General Fund for CY 2016 to a new Solid Waste fund (510) which is found in the Enterprise Funds section of the budget document.

LEVEE/ROW MAINTENANCE EXPENDITURES

General Funds Expenditure / Public Works - Levee/ROW Maintenance							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	335,413	324,246	261,653	446,082	353,442	407,428	-9%
Supplies	4,534	4,315	957	6,187	6,000	4,780	-23%
Services	355,999	230,493	186,726	255,748	225,347	240,834	-6%
Total Department	695,946	559,054	449,336	708,017	584,789	653,042	-8%

EXPENDITURE ANALYSIS

Personnel costs reflect the retirement of senior personnel and the lower wages of their replacements. Supplies are lower due to a reduction in the number of replacement ROW trees and fewer replacement flags. The lower Services costs reflect moving fleet costs to the street maintenance cost center.

MOTOR VEHICLE PARKING EXPENDITURES

General Funds Expenditure / Public Works - Motor Vehicle Parking System							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	100,308	89,621	25,902	4,066	4,005	4,068	0%
Supplies	2,441	2,107	1,627	1,956	1,762	-	-100%
Services	33,930	36,057	25,520	23,581	22,370	32,269	37%
Other	75	150	-	150	150	75	-50%
Total Department	136,754	127,935	53,049	29,753	28,287	36,412	22%

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.) Services are up slightly due to increased maintenance projects. Electrical service charges will likely be lower than projected following the installation of LED lighting in 2015.

ELECTRICAL MAINTENANCE EXPENDITURES

General Funds Expenditure / Public Works - Electrical Maintenance							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	140,086	57,777	120,449	140,159	145,882	147,139	5%
Supplies	40,284	19,154	20,984	34,170	29,860	26,253	-23%

General Funds Expenditure / Public Works - Electrical Maintenance

Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Services	424,523	544,711	265,141	436,667	430,271	352,915	-19%
Total Department	604,893	621,642	406,574	610,996	606,013	526,307	-14%

EXPENDITURE ANALYSIS

Personnel expenditures are consistent with the current budget. Supplies are lower based on less need in CY 2016 due to existing stock from CY 2015. Services are lower due to a lower projected electrical usage.

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)
- TIF #9 1st Street Fund (213)
- 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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Property Taxes	2,374,250	2,117,183	1,979,490	1,932,540	1,877,571	1,932,540	0%
Investments & Loans	14,882	1,904	1,952	-	1,681	-	---
Sale of Fixed Assets	-	-	-	-	-	-	---
Other	120	-	1,350	-	3,137	-	---
Total Fund	2,389,252	2,119,087	1,982,792	1,932,540	1,882,389	1,932,540	0%

REVENUE ANALYSIS

No change in property tax revenue generated by this TIF is anticipated for CY 2016.

TIF #1 DOWNTOWN FUND EXPENDITURES

TIF #1 Downtown Fund (201) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	63,778	64,261	49,978	70,343	50,329	67,946	-3%
Supplies	371	433	286	400	-	400	0%
Services	406,942	137,306	139,880	189,329	150,663	222,815	18%
Other	66,379	2,336,484	462,926	778,632	455,273	360,000	-54%
Programs	763,834	255,498	174,906	117,653	78,424	114,000	-3%
Capital	15,000	27,500	-	-	-	-	---
Transfers	1,514,634	1,252,799	1,135,767	1,143,607	1,143,605	1,148,196	0%
Contingency	231,796	74,656	55,000	-	-	-	---
Total Department	3,062,734	4,148,937	2,018,743	2,299,964	1,878,294	1,913,357	-17%

EXPENDITURE ANALYSIS

Service expenditures increased due to anticipated infrastructure maintenance during CY 2016. Reduction in new contributions/sponsorship contributed to the decrease in Other expenditures.



ROCK ISLAND
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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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Property Taxes	208,332	228,318	200,019	-	-	-	---
Investments & Loans	642	395	73	375	325	-	-100%
Other	2,350	1,524	-	-	-	-	---
Total Fund	211,324	230,237	200,092	375	325	-	-100%

REVENUE ANALYSIS

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

TIF #2 SOUTH 11TH STREET FUND EXPENDITURES

TIF #2 South 11th Street Fund (202) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	26,100	19,790	(7)	-	-	-	---
Supplies	299	3	-	-	-	-	---
Services	52,920	3,057	-	-	-	-	---
Other	250	22,960	-	-	-	-	---
Programs	31,320	68,457	-	-	-	-	---
Transfers	198,072	274,986	-	-	-	-	---
Contingency	528	978,909	-	-	-	-	---
Total Department	309,489	1,368,162	(7)	-	-	-	---

EXPENDITURE ANALYSIS

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



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Property Taxes	390,179	348,194	274,524	283,681	247,327	286,518	1%
Investments & Loans	2,100	639	334	-	174	-	---
Other	-	-	-	-	2,741	-	---
Total Fund	392,279	348,833	274,858	283,681	250,242	286,518	1%

REVENUE ANALYSIS

Budgeted revenues in this TIF will remain basically unchanged for CY 2016.

TIF #3 NORTH 11TH STREET FUND EXPENDITURES

TIF #3 North 11th Street Fund (203) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	13,523	19,593	13,674	25,718	21,379	24,670	-4%
Supplies	-	20,229	-	-	-	-	---
Services	28,684	68,891	19,012	128,450	47,889	73,500	-43%
Other	315,891	70,841	9,058	4,500	-	4,500	0%
Programs	390,890	141,410	18,371	194,350	94,474	142,000	-27%
Capital	-	-	97,110	6,890	-	-	-100%
Transfers	343	190	119,250	306,571	306,571	122,075	-60%
Contingency	528	42,097	-	-	-	-	---
Total Department	749,859	363,251	276,475	666,479	470,313	366,745	-45%

EXPENDITURE ANALYSIS

Service expenditures decreased due to lower projected buildings and grounds funds for demolitions. Programs decreased due to less property acquisitions budgeted for CY 2016. No capital expenditures were needed for CY 2016. Transfer expenditure reduction resulted due to a one time CY 2015 transaction.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Property Taxes	2,144,729	2,130,857	2,180,231	2,180,231	2,190,084	2,180,231	0%
Investments & Loans	6,643	206	563	-	1,229	-	---
Total Fund	2,151,372	2,131,063	2,180,794	2,180,231	-	2,180,231	0%

REVENUE ANALYSIS

Property tax revenue for CY 2015 is on target for meeting the budgeted amount and is expected to stay the same during CY 2016.

TIF #4 JUMER'S CASINO ROCK ISLAND FUND EXPENDITURES

TIF #4 Jumer's Casino Rock Island Fund (204) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	7,646	8,070	6,200	11,974	9,537	11,954	0%
Other	526,546	540,361	553,128	551,437	510,116	560,000	2%
Programs	1,608,547	1,598,143	1,635,173	1,642,563	1,642,563	1,650,000	0%
Total Department	2,142,739	2,146,574	2,194,501	2,205,974	2,162,216	2,221,954	1%

EXPENDITURE ANALYSIS

Budgeted expenditures in this TIF will remain basically unchanged for CY 2016.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Property Taxes	46,808	27,072	30,982	30,982	24,230	235,000	659%
Investments & Loans	279	296	148	-	277	359	NEW
Total Fund	47,087	27,368	31,130	30,982	24,507	235,359	660%

REVENUE ANALYSIS

Property tax revenues will increase in CY 2016 due to the Hill & Valley project. Interest & Loans is new as this fund is expected to receive investment interest in CY 2016.

TIF #5 COLUMBIA PARK FUND EXPENDITURES

TIF #5 Columbia Park Fund (205) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	10,643	13,920	5,148	7,036	2,571	6,689	-5%
Services	330	-	-	-	-	-	---
Other	-	-	-	-	-	200,000	NEW
Transfers	-	-	-	-	-	80,130	NEW
Total Department	10,973	13,920	5,148	7,036	2,571	286,819	3976%

EXPENDITURE ANALYSIS

Other expenditures is new and is budgeted for contribution/sponsorship monies. Transfers expenditures will include a transfer to the Debt Service fund for debt service expenditures related to a bond supporting development in this TIF.



ROCK ISLAND
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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 2016. 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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Transfers	38,385	-	-	-	-	-	---
Total Fund	38,385	-	-	-	-	-	---

REVENUE ANALYSIS

No revenue activity is budgeted for in CY 2016.

TIF #6 NE I-280/PARKWAY FUND EXPENDITURES

TIF #6 NE I280/Parkway Fund (206) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Services	-	-	-	-	-	-	---
Total Department	-	-	-	-	-	-	---

EXPENDITURE ANALYSIS

No expenditure activity is budgeted for in CY 2016.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Property Taxes	-	-	-	40,000	26,606	40,000	0%
Investments & Loans	-	-	-	75	14	-	-100%
Total Fund	-	-	-	40,075	-	40,000	0%

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Services	-	-	-	15,000	789	785,000	5133%
Other	-	-	-	-	-	300,000	NEW
Total Department	-	-	-	15,000	-	1,085,000	7133%

EXPENDITURE ANALYSIS

Services and Other expenditures were budgeted for anticipated Star Block Phase 2 redevelopment, legal and consultant services in CY 2016.



ROCK ISLAND
ILLINOIS

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. The Watchtower TIF was created in 2014 and is set to expire on March 17, 2037.

TIF #8 WATCHTOWER FUND REVENUES

TIF #8 Watchtower Fund (209) Revenue							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Property Taxes	-	175	-	27,547	33,026	85,000	209%
Transfers	-	175	-	-	-	-	---
Investments & Loans	(757)	-	-	-	4	-	---
Total Fund	(757)	350	-	27,547	33,030	85,000	209%

REVENUE ANALYSIS

Revenue generated from the City's property tax will increase in this fund for CY 2016.

TIF #8 WATCHTOWER FUND EXPENDITURES

TIF #8 Watchtower Fund (209) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Services	175	-	-	8,844	3,079	21,000	137%
Other	-	-	-	1,156	1,156	2,000	73%
Programs	-	-	-	27,547	27,547	100,000	263%
Total Department	175	-	-	37,547	31,782	123,000	228%

EXPENDITURE ANALYSIS

Service expenditures for anticipated legal and engineering services were budgeted in CY 2016. Other expenditures consist of increased taxes and assessments. Program expenditures for CY 2016 increased for rebates.



ROCK ISLAND
ILLINOIS

TIF #9 1ST STREET FUND

This fund was created in anticipation of establishing the City's new TIF fund called 1st Street. The boundaries for this TIF are approximately 1st to 2nd Street and 6th to 18th 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. This TIF is administered by the Community and Economic Development department.

TIF #9 1ST STREET FUND REVENUES

TIF #9 1st Street Fund (213) Revenue							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Property Taxes	-	-	-	-	-	-	---
Investments & Loans	-	-	-	-	(177)	-	---
Total Fund	-	-	-	-	(177)	-	---

REVENUE ANALYSIS

No revenue activity is anticipated in this fund in CY 2016.

TIF #9 1ST STREET FUND EXPENDITURES

TIF #9 1st Street Fund (213) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Services	-	-	-	110,130	58,785	125,500	14%
Programs	-	-	-	400,000	318,330	100,000	-75%
Capital	-	-	-	39,870	14,251	-	-100%
Total Department	-	-	-	550,000	391,366	225,500	-59%

EXPENDITURE ANALYSIS

Services has increased due to increased engineering services for anticipated projects in this TIF. Program expenditures decreased due to less anticipated land purchases. Capital expenditures budgeted less legal services in CY 2016.



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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Grants	8,382	763,114	32,473	105,737	-	-	-100%
Charges for Services	-	50,000	7,380	-	1,020	-	---
Rents & Royalties	9,124	272,210	165,552	-	34,800	-	---
Transfers	874,847	932,481	866,483	914,567	914,567	667,495	-27%
Investments & Loans	(250)	(4,333)	(660)	9,773	(621)	-	-100%
Contributions & Donations	18,661	42,500	238,266	12,000	5,153	-	-100%
Sale of Fixed Assets	-	(1)	-	4,500,000	10	-	-100%
Proceeds from LT Liabilities	3,022,538	10,093,064	2,884,398	-	-	-	---
Other	1,000	16,126	8,948	22,050	28,395	-	-100%
Total Fund	3,934,302	12,165,161	4,202,840	5,564,127	983,324	667,495	-88%

REVENUE ANALYSIS

No new grants and/or rents are anticipated to take place during CY 2016. Transfers saw a reduction in the Riverboat Gaming and Capital Improvement Gaming. No revenue is expected in CY 2016 for Investments & Loans. Revenues for Contributions & Donations have been relocated to a more appropriate fund. The Sale of Fixed Assets was a one-time revenue source in CY 2015.

CED FUND EXPENDITURES

Community/Economic Dev Fund (207) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	-	22,784	957	-	-	-	---
Supplies	-	2,822	-	4,800	4,800	-	-100%
Services	249,478	934,866	764,930	977,438	588,216	160,000	-84%
Other	585,359	741,130	459,800	487,336	353,382	377,495	-23%
Programs	4,535,477	8,038,727	2,883,254	384,595	270,164	130,000	-66%
Capital	16,756	851,489	124,103	-	-	-	---
Debt Service	-	11,950	-	-	-	-	---
Transfers	50,692	1,141	-	10,000	10,000	-	-100%

Community/Economic Dev Fund (207) Expenditure

Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Contingency	528	1,042	-	4,500,000	45,507	-	-100%
Total Department	5,438,290	10,605,951	4,233,044	6,364,169	1,272,069	667,495	-90%

EXPENDITURE ANALYSIS

Service expenditures decreased due to substantial completion of costs related to Walmart and Blackhawk Commons projects. Reduction in Other expenditures occurred due to decreasing contribution/sponsorship items. Program funding for façade improvement was decreased for CY 2016 and driveway, sidewalk, roadway funding was eliminated. No transfer expenditures were requested and contingency funds will not be utilized in CY 2016.

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Charges for Services	35	113	-	-	-	-	---
Rents & Royalties	11,719	10,955	9,935	11,250	12,765	20,000	78%
Transfers	189,811	175,287	141,000	186,440	186,440	167,440	-10%
Investments & Loans	407	326	51	114	(7)	-	
Contributions & Donations	-	-	-	-	-	7,940	NEW
Total Fund	201,972	186,681	150,986	197,804	199,198	195,380	-1%

REVENUE ANALYSIS

The increase in Rents and Royalties is due to the continual managed increase in the rental of the banquet facility, which is expected to be \$15,000 in CY 2016 and the commitment to lease several spaces in the King Center to outside agencies at an expected amount of \$5,000 for CY 2016. Contributions & Donations is new as an administration fee will be collected from organizations being managed by the MLK Center staff.

M L KING CENTER FUND EXPENDITURES

M L King Center Fund (211) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	91,916	163,496	145,985	180,712	225,851	196,166	9%
Supplies	4,758	8,024	1,649	5,293	5,245	3,300	-38%
Services	50,685	60,907	39,444	62,221	60,558	75,009	21%
Other	711	647	-	-	-	-	---
Transfers	-	11,700	-	-	-	-	---
Total Department	148,070	244,774	187,078	248,226	291,654	274,475	11%

EXPENDITURE ANALYSIS

The overall 38% decrease in Supplies is due to a significant purchase at the closing of the last Calendar Year, the rerouting of supply expense to grants that support programming as an allowable expense. The 21% increase in Services is based upon several necessary expenditures to include; a significant increase in the City of Rock Island Janitorial Contract for the King Center from \$10,484 in CY 2015 to \$27,262 in CY 2016. Additionally, our regular commitments to the services of natural gas, electricity service, and building and grounds care.



ROCK ISLAND
ILLINOIS

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 2016.

MLK FACILITY IMPROVEMENT REVENUES

MLK Facility Improvement Fund (212) Revenue							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Transfers	493,162	7,000	407,000	-	8,669	-	---
Investments & Loans	(5,711)	(706)	148	-	(68)	-	---
Total Fund	487,451	6,294	407,148	-	8,601	-	---

REVENUE ANALYSIS

No activity is anticipated in this fund for CY 2016.

MLK Facility Improvement Fund (212) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Supplies	12,365	-	-	-	-	-	---
Services	875	-	-	-	-	-	---
Capital	15,283	-	-	-	-	-	---
Total Department	28,523	-	-	-	-	-	---

EXPENDITURE ANALYSIS

No activity is anticipated in this fund for CY 2016.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
State & Local Taxes	1,101,454	1,264,855	888,666	913,500	763,481	975,000	7%
Investments & Loans	(575)	3,111	1,883	1,582	1,942	849	-46%
Total Fund	1,100,879	1,267,966	890,549	915,082	765,423	975,849	7%

REVENUE ANALYSIS

Motor Fuel Tax (MFT) Revenue is expected to be slightly higher based on estimates from the State. Investments & Loans has decreased slightly; interest is down due to reduced cash balance and anticipated lower rates of return on investments.

MOTOR FUEL TAX EXPENDITURES

Motor Fuel Tax Fund (221) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Services	-	-	-	-	-	-	---
Transfers	920,803	960,958	985,629	1,391,302	1,214,732	955,000	-31%
Total Department	920,803	960,958	985,629	1,391,302	1,214,732	955,000	-31%

EXPENDITURE ANALYSIS

MTF expenditures will be adjusted 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. Expenditures were higher in 2015 due to the expenditure of some carry-over funds.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
State & Local Taxes	74,388	61,896	41,426	52,000	53,885	51,000	-2%
Investments & Loans	431	345	191	-	189	307	NEW
Total Fund	74,819	62,241	41,617	52,000	54,074	51,307	-1%

REVENUE ANALYSIS

The amount of State & Local Taxes revenue proposed for CY 2016 is down slightly for CY 2016. Investments & Loans is new as no investment interest was budgeted in CY 2016 due to a low fund balance.

FOREIGN FIRE INSURANCE FUND EXPENDITURES

Foreign Fire Tax Fund (222) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	6,476	3,287	9,858	11,404	1,466	-	-100%
Supplies	23,004	20,487	12,656	59,128	52,014	45,500	-23%
Services	3,410	6,820	641	3,900	3,065	4,000	3%
Other	231	978	1,264	2,200	1,300	2,500	14%
Capital	-	-	-	52,767	52,767	-	-100%
Total Department	33,121	31,572	24,419	129,399	110,612	52,000	-60%

EXPENDITURE ANALYSIS

The Foreign Fire Insurance Fund Expenditures for CY 2016 are divided into the following expense by object:

Personnel - (\$000.00) Safety Apparel/ Fire Boots, EMS Jackets, Gloves & Emergency Lighting
 Supplies - (\$45,500) Hand Tools, Power Tools, Communication /Head Sets, Fitness Equipment
 Services - (\$4,000) Fire Station Updates, Flooring, Blinds, Kitchen & Bathroom Remolding
 Other - (\$2,500) Newspaper for all fire stations, Holiday Meals x 3.
 Capital - No Capital Spending at this time for CY 2016.

There is a total decrease due to the purchase of New Water Rescue Boat and Equipment (\$50,000) and a donation of (\$25,000) that only occurred in CY 2015.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
State & Local Taxes	5,576,018	5,115,322	3,738,747	5,115,000	3,722,894	4,900,000	-4%
Investments & Loans	37,836	16,732	6,460	22,079	10,053	14,634	-34%
Total Fund	5,613,854	5,132,054	3,745,207	5,137,079	3,732,947	4,914,634	-4%

REVENUE ANALYSIS

Revenue from Investments and Loans has decreased due to budgeted interest received on investments being down as the fund balance is projected to decrease in CY 2016.

RIVERBOAT GAMING FUND EXPENDITURES

Riverboat Gaming Fund (223) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Debt Service	-	-	-	-	-	-	---
Transfers	4,659,268	4,999,848	5,018,053	7,613,710	7,613,710	4,934,142	-35%
Total Department	4,659,268	4,999,848	5,018,053	7,613,710	7,613,710	4,934,142	-35%

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 2016 being lower than the prior fiscal year.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Charges for Services	81,358	241,279	29,380	125,000	132,964	130,000	4%
Investments & Loans	2,207	1,541	562	391	776	113	-71%
Other	-	-	-	-	900	-	---
Total Fund	83,565	242,820	29,942	125,391	134,640	130,113	4%

REVENUE ANALYSIS

The decrease in Investments & Loans reflects the resulting interest funds due to decreased drug forfeiture proceeds.

STATE DRUG PREVENTION FUND EXPENDITURES

State Drug Prevention Fund (224) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	149,916	108,214	95,305	193,577	78,728	182,474	-6%
Supplies	27,304	51,369	8,927	42,893	36,480	58,554	37%
Services	11,836	14,537	7,288	15,711	11,017	19,360	23%
Other	380	475	380	1,200	-	1,200	0%
Capital	17,761	-	-	20,000	12,868	20,000	0%
Total Department	207,197	174,595	111,900	273,381	139,093	281,588	3%

EXPENDITURE ANALYSIS

The increase in Supplies is due to the need to purchase a new K-9 dog and related equipment for CY 2016 that was not needed in CY 2015. The increase in Services is due to expanding the available operational funds used in undercover investigations conducted by the Federal Gang Task Force.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Grants	29,026	25,908	21,132	21,132	16,336	16,336	-23%
Investments & Loans	(41)	69	38	34	14	142	318%
Total Fund	28,985	25,977	21,170	21,166	16,350	16,478	-22%

REVENUE ANALYSIS

The decrease in Grants is due to a reduction in the amount of the US Department of Justice Grant funds received for CY 2016. This grant is based on crime rate statistics and is reduced as the crime rate is reduced. The increase in Investments & Loans is due to an increase in the fund balance.

US DEPT OF JUSTICE GRANT FUND EXPENDITURES

US Dept of Justice Grant Fund (241) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	29,026	25,170	738	21,132	21,132	16,336	-23%
Total Department	29,026	25,170	738	21,132	21,132	16,336	-23%

EXPENDITURE ANALYSIS

The decrease in expenditures is due to a reduction in the amount of the US Department of Justice Grant funds received for CY 2016. This grant is based on crime rate statistics and is reduced as the crime rate is reduced. This expenditure of grant funds goes toward the cost of two officer's salaries.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Grants	934,901	760,294	781,436	1,831,763	632,251	901,500	-51%
Program Fees	400	-	-	-	-	-	---
Investments & Loans	5,512	(73)	(397)	-	4,098	-	---
Contributions & Donations	-	275	-	-	-	-	---
Other	39	874	-	-	-	-	---
Total Fund	940,852	761,370	781,039	1,831,763	636,349	901,500	-51%

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.

CDBG FUND EXPENDITURES

Community Development Block Grant Fund Expenditure / Comm & Econ Development - Administration							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	32,727	36,045	36,924	51,972	61,966	53,719	3%
Supplies	156	240	902	1,200	355	1,200	0%
Services	29,191	14,857	11,017	23,712	22,075	27,649	17%
Other	520	-	-	-	-	-	---
Debt Service	-	-	-	-	-	-	---
Transfers	-	-	-	-	-	-	---
Contingency	-	-	-	-	-	-	---
Total Department	62,594	51,142	48,843	76,884	84,396	82,568	7%

EXPENDITURE ANALYSIS

Service expenditures were increased due to budgeted costs in rising insurance premiums in CY 2016.

Community Development Block Grant Fund Expenditure / CED - Economic Development

Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	101,280	104,428	84,412	112,069	83,455	99,479	-11%
Services	428	4	65	240	197	95	-60%
Other	-	-	-	268,531	16,089	-	-100%
Total Department	101,708	104,432	84,477	380,840	99,741	99,574	-74%

EXPENDITURE ANALYSIS

Personnel expenditures decreased due to staffing changes for CY 2016. The telephone costs for Services expenditures were projected lower. No contributions/sponsorships are budgeted for CY 2016.

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

Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	113,654	61,737	23,530	64,889	45,687	67,947	5%
Supplies	400	530	-	-	-	-	---
Services	6,490	1,849	-	2,732	549	1,640	-40%
Other	335	249	13	-	44,773	161,511	NEW
Transfers	136,111	93,252	65,147	-	-	-	---
Total Department	256,990	157,617	88,690	67,621	91,009	231,098	242%

EXPENDITURE ANALYSIS

Services costs for internal copying were reduced for CY 2016. Other expenditures were budgeted for contribution/sponsorship.

Community Development Block Grant Fund Expenditure / CED - Neighborhood Redevelopment

Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	135,213	133,026	109,642	171,534	163,300	178,415	4%
Supplies	1,308	568	447	-	-	-	---
Services	9,636	9,926	298	6,332	3,435	1,979	-69%
Other	(101)	90	155	-	-	-	---
Programs	142,306	219,637	137,478	565,159	113,910	125,000	-78%
Contingency	100	199,476	75,809	99,350	-	-	-100%
Total Department	288,462	562,723	323,829	842,375	280,645	305,394	-64%

EXPENDITURE ANALYSIS

Service expenditures decreased in fleet amortization, consultant and financial services for CY 2016. Program and contingency expenditures decreased due to lower anticipated new entitlement funding available.

Community Development Block Grant Fund Expenditure / CED - Inspection Services

Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	-	-	-	-	-	-	---
Contingency	-	-	-	203,890	-	-	-100%
Total Department	-	-	-	203,890	-	-	-100%

EXPENDITURE ANALYSIS

Contingency funds were not budgeted in CY 2016 as all carryover funds will be re-allocated during this period.

Community Development Block Grant Fund Expenditure / CED - Rental Inspection Services

Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	162,701	171,366	124,921	209,870	222,874	241,476	15%
Supplies	8,615	3,528	1,902	4,708	1,851	3,476	-26%
Services	27,401	28,339	11,811	459,296	81,106	480,365	5%
Other	1,173	2,500	449	2,216	712	1,635	-26%
Contingency	-	-	-	360,403	-	-	-100%
Total Department	199,890	205,733	139,083	1,036,493	306,543	726,952	-30%

EXPENDITURE ANALYSIS

Personnel expenditures increased due to staffing changes to be implemented in CY 2016. Supplies costs decreased due to reduction of building materials/supplies and computer equipment needs. Other expenditures were reduced in reference materials and license/certifications. Contingency funds were not budgeted in CY 2016 as all carryover funds will be re-allocated.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Charges for Services	5,070	1,197	481	7,500	6,076	7,500	0%
Investments & Loans	234	317	95	196	146	190	-3%
Total Fund	5,304	1,514	576	7,696	6,222	7,690	0%

REVENUE ANALYSIS

The variance amounts within the Police Federal Drug Prevention Fund (243) Revenue are within the acceptable range.

FEDERAL DRUG PREVENTION FUND EXPENDITURES

Federal Drug Prevention Fund (243) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Services	18,000	18,000	13,500	18,000	15,000	18,000	0%
Total Department	18,000	18,000	13,500	18,000	15,000	18,000	0%

EXPENDITURE ANALYSIS

The variance amounts within the Police Federal Drug Prevention Fund (243) expenditures are within the acceptable range.



ROCK ISLAND
ILLINOIS

NEIGHBORHOOD STABILIZATION ARRA FUND

This fund was created to track the use of the grant revenue received from the U.S. Department of Housing and Urban Development for the Neighborhood Stabilization Program (NSP). This program was established for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. This was accomplished through the purchase and redevelopment of foreclosed and abandoned homes and residential properties. The City of Rock Island participated in the Neighborhood Stabilization Program 1 and Neighborhood Stabilization Program 2 programs, which were administered by the Community and Economic Development department. Both NSP programs have been completed, and no activity is anticipated for CY 2014 or thereafter.

NEIGHBORHOOD STABILIZATION ARRA FUND REVENUES

Neighborhood Stabilization ARRA Fund (244) Revenue							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Grants	1,351,004	-	-	-	-	-	---
Investments & Loans	(1,178)	306	-	-	-	-	---
Other	6,500	-	-	-	(1)	-	---
Total Fund	1,356,326	306	-	-	(1)	-	---

REVENUE ANALYSIS

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

NEIGHBORHOOD STABILIZATION ARRA FUND EXPENDITURES

Neighborhood Stabilization ARRA Fund (244) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	3,983	-	-	-	-	-	---
Programs	14,875	-	-	-	-	-	---
Total Department	18,858	-	-	-	-	-	---

EXPENDITURE ANALYSIS

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



ROCK ISLAND
ILLINOIS

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 2016 in this fund.

SCHWIEBERT PARK BOAT DOCK FUND REVENUES

Schwiebert Park Boat Dock Fund (245) Revenue							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Grants	-	1,274,372	157,741	-	-	-	---
Transfers	-	4,750	-	-	-	-	---
Investments & Loans	739	(939)	233	3,178	3	138	-96%
Total Fund	739	1,278,183	157,974	3,178	3	138	-96%

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Other	-	4,750	-	-	-	-	---
Capital	149,597	1,524,920	70,781	-	-	-	---
Total Department	149,597	1,524,920	70,781	-	-	-	---

EXPENDITURE ANALYSIS

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



ROCK ISLAND
ILLINOIS

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 or afterwards in this fund.

RIDGEWOOD BUSINESS PARK FUND REVENUES

Ridgewood Business Park Fund (246) Revenue							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Grants	-	40,000	-	-	145,441	-	---
Investments & Loans	2,446	4,788	1,701	-	223	-	---
Proceeds from LT Liabilities	1,505,000	-	-	-	-	-	---
Total Fund	1,507,446	44,788	1,701	-	145,664	-	---

REVENUE ANALYSIS

No analysis required as this fund is no longer in use in CY 2016.

RIDGEWOOD BUSINESS PARK FUND EXPENDITURES

Ridgewood Business Park Fund (246) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Capital	144,758	154,986	11,815	156,258	-	-	-100%
Transfers	-	-	-	-	1,388,039	-	---
Total Department	144,758	154,986	11,815	156,258	1,388,039	-	-100%

EXPENDITURE ANALYSIS

No analysis required as this fund is no longer in use in CY 2016.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Property Taxes	1,969,440	1,970,227	1,970,678	1,970,678	1,850,935	2,020,577	3%
Grants	41,513	60,651	66,956	65,897	65,898	54,735	-17%
Charges for Services	254,648	249,721	233,251	282,154	264,378	269,166	-5%
Program Fees	210	-	-	-	-	-	---
Concessions	-	-	2,724	13,000	8,694	11,000	-15%
Rents & Royalties	21,047	21,150	565	390	390	360	-8%
Transfers	1,590	45,365	12,700	200,000	200,000	50,000	-75%
Investments & Loans	6,878	3,972	1,823	3,030	2,453	3,267	8%
Contributions & Donations	138,313	71,736	85,743	93,457	55,435	86,593	-7%
Other	1,913	267	2	-	113	-	---
Total Fund	2,435,552	2,423,089	2,374,442	2,628,606	2,448,296	2,495,698	-5%

REVENUE ANALYSIS

Overall, revenue is down 5%, due to fewer funds granted through the Capital Improvements Plan, anticipated decreases in state funding via the Per Capita Aid grants for both Rock Island and the Milan-Blackhawk Area Public Library District, and because of a re-working of general ledgers to reflect operation functions, such as through the "Rents & Royalties" object. A concession, i.e. "book sale revenue," has decreased due to the dual purpose of the book sale room. The room is closed to shoppers during programs, which is happening more and more frequently, per the strategic plan.

LIBRARY ADMINISTRATION EXPENDITURES

Public Library Fund Expenditure / Library - Administration							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	94,095	172,161	214,523	242,028	239,385	247,691	2%
Supplies	3,451	5,471	5,378	5,457	3,367	6,550	20%
Services	60,139	37,338	91,582	86,214	78,437	97,536	13%
Other	2,688	1,567	4,673	5,563	3,567	5,373	-3%
Transfers	48,402	50,036	42,153	53,599	53,599	55,475	4%
Contingency	40	-	-	-	(5)	-	---
Total Department	208,815	266,573	358,309	392,861	378,350	412,625	5%

EXPENDITURE ANALYSIS

Not much has changed in the Library Administration Expenditures. The total department is up 5%, mainly due to the increasing costs of service contracts, which is up 13%. That object also reflects a consolidation of some contracts into one expenditure area.

MAIN LIBRARY EXPENDITURES

Public Library Fund Expenditure / Library - Main Library							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	1,125,048	1,169,077	806,680	1,151,559	1,145,753	1,180,683	3%
Supplies	46,982	57,371	80,259	74,299	64,203	43,835	-41%
Services	187,878	253,451	202,215	505,381	425,174	343,577	-32%
Other	276,548	235,744	163,252	238,572	218,002	152,475	-36%
Contingency	-	-	-	40,250	-	136,235	238%
Total Department	1,636,456	1,715,643	1,252,406	2,010,061	1,853,132	1,856,805	-8%

EXPENDITURE ANALYSIS

As we work through consolidating expense objects, there is a noticeable difference in the supplies, services, other, and contingency funds for the Main Library. We have saved money by purchasing some items in bulk, but most of the decreases are a result of moving some of these funds into the Administration Expenditures. The seemingly large increase of "contingency" is due to moving all in/out grants into one expense object. We've also cut money from our budget, due to a lack of revenue.

30/31 BRANCH LIBRARY EXPENDITURES

Public Library Fund Expenditure / Library - 30/31 Branch Library							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	160,670	159,989	121,216	227,575	200,296	161,648	-29%
Supplies	13,041	4,930	6,553	12,696	11,399	8,600	-32%
Services	26,007	44,968	20,458	46,182	41,907	41,368	-10%
Other	63,033	50,800	37,597	53,960	53,937	40,000	-26%
Total Department	262,751	260,687	185,824	340,413	307,539	251,616	-26%

EXPENDITURE ANALYSIS

The main difference in the 30/31 Branch Library's budget is we eliminated the Extensions Director position, which was shared between this branch and the Southwest Branch. The decrease in supplies is because of bulk ordering and moving funds to the Administration supplies object. The decrease in "other" is because we had to cut funds from our materials budget, due to a lack of revenue.

SOUTHWEST LIBRARY EXPENDITURES

Public Library Fund Expenditure / Library - Southwest Branch Library							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	132,580	135,677	101,523	203,166	176,609	148,704	-27%
Supplies	4,914	4,164	9,833	8,749	7,533	4,350	-50%
Services	22,644	33,031	11,954	24,384	18,494	33,668	38%
Other	89,221	61,344	34,131	60,975	60,952	30,000	-51%
Capital	-	-	834	-	-	-	---
Total Department	249,359	234,216	158,275	297,274	263,588	216,722	-27%

EXPENDITURE ANALYSIS

The decreases for the Southwest Branch are similar to the 30/31 Branch – we eliminated the Extensions Director position, are bulk ordering supplies for a cost savings, and have decreased our materials budget, due to a lack of revenue. The increase in “Services” is because snow removal at the Southwest Branch is more expensive and comprehensive, due to its isolated area.



ROCK ISLAND
ILLINOIS

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 2016.

LEAD GRANT FUND REVENUES

Lead Grant Fund (282) Revenue							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Transfers	15,667	-	-	-	-	-	---
Investments & Loans	(28)	-	-	-	-	-	---
Total Fund	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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	-	-	-	-	-	-	---
Supplies	-	-	-	-	-	-	---
Services	-	-	-	-	-	-	---
Programs	-	-	-	-	-	-	---
Total Department	-	-	-	-	-	-	---

EXPENDITURE ANALYSIS

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



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Grants	43,850	114,250	-	-	-	-	---
Charges for Services	12,195	5,443	14,646	11,500	475	-	-100%
Transfers	3,381,231	3,750,905	5,471,433	3,199,074	4,977,761	-	-100%
Investments & Loans	13,646	19,508	22,475	10,252	32,713	17,365	69%
Contributions & Donations	13,950	-	-	-	-	-	---
Proceeds from LT Liab	780,253	9,995,408	9,999,683	7,425,000	6,130,227	3,610,000	-51%
Other	-	770	-	-	-	-	---
Total Fund	4,245,125	13,886,284	15,508,237	10,645,826	11,141,176	3,627,365	-66%

REVENUE ANALYSIS

Charges for Services historically consisted of revenue from the 50/50 Sidewalk, Curb, & Tree Replacement Program in which half of the cost was covered by the citizen. These programs will continue in CY 2016 but no matching revenue will be required, therefore no revenue is budgeted.

Transfers has decreased as no transfers are budgeted from the Gaming Fund in CY 2016 to support Public Works projects as has occurred in the past.

Investments & Loans reflects the interest received on investments and is based on the projected fund balance which has improved for CY 2016.

Proceeds from LT Liabilities consists of bond proceeds projected to be received in the coming fiscal year with there being a significant reduction from the amount budgeted in CY 2015 primarily due to no additional bonds needing to be issued for the new police station.

CAPITAL IMPROVEMENT EXPENDITURES

Capital Improvements Fund (301) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Supplies	-	-	-	325,000	324,900	-	-100%
Services	2,559,909	2,101,838	1,586,127	6,056,428	3,302,105	2,973,549	-51%
Other	350,000	819,669	28,698	1,230	1,230	-	-100%
Programs	-	250,000	-	-	-	-	---
Capital	1,679,580	2,653,194	4,718,349	17,646,548	14,052,107	770,000	-96%
Debt Service	307,686	110,652	73,488	-	55,986	-	---
Transfers	260,000	1,225,727	933,768	2,035,944	2,035,944	1,648,687	-19%
Contingency	-	-	-	544,443	-	-	-100%
Total Department	5,157,175	7,161,080	7,340,430	26,609,593	19,772,272	5,392,236	-80%

EXPENDITURE ANALYSIS

Supplies has decreased as CY 2015 consisted of the purchase of office furniture for the new Police Facility and this purchase is not needed in CY 2016.

Services has seen a decrease primarily due to the fact that the 11th Street Intersections project will be completed in CY 2015.

Other shows no expenditures for CY 2016 as the 11th Street Intersections project is ending in CY 2015.

The decrease in Capital is primarily due to the Police Facility Construction project being completed in CY 2015.

Transfers represents the use of General Fund carryover funds being distributed to various funds. For CY 2016 the amount of the transfer to the General Fund has decreased.

Contingency in CY 2015 consisted of setting aside contingency funds for use by the Community and Economic Development Department and it is not being budgeted for CY 2016.



ROCK ISLAND
ILLINOIS

**City of Rock Island Capital Improvement Plan
5 Year Financial Summary**

Project	Dept	Category	Funding	Recommended CY15	Requested CY16	Recommended CY16	Proposed CY17	Proposed CY18	Proposed CY19	Proposed CY20	5 Year Total
Marketing Program	Admin	Miscellaneous	Gaming	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
DARI Contribution	CEd	Contribution	Gaming	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000	\$675,000
Gaming Grant - Social Service Agencies	CEd	Contribution	Gaming	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
QC First	CEd	Contribution	Gaming	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000	\$240,000
GROWTH Contribution	CEd	Contribution	Gaming	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
The District Events	CEd	Contribution	Gaming	\$28,500	\$28,500	\$28,500	\$28,500	\$28,500	\$28,500	\$28,500	\$142,500
Bi-State Regional Commission	CEd	Contribution	Gaming	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$110,000
Chamber of Commerce Dues	CEd	Contribution	Gaming	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Rock Island Arsenal Lobbying	CEd	Contribution	Gaming	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Keep Rock Island Beautiful	CEd	Contribution	Gaming	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500	\$18,500	\$92,500
Labor Day Parade	CEd	Contribution	Gaming	\$10,700	\$10,700	\$10,700	\$10,700	\$10,700	\$10,700	\$10,700	\$53,500
GROWTH EAP Live/Work Contribution	CEd	Contribution	Gaming	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Metro Arts Summer program	CEd	Contribution	Gaming	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Red, White, and Boom	CEd	Contribution	Gaming	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
River Action	CEd	Contribution	Gaming	\$7,745	\$7,745	\$7,745	\$7,745	\$7,745	\$7,745	\$7,745	\$38,725
Quad City Arts Sculpture program	CEd	Contribution	Gaming	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$35,000
Hispanic Chamber of Commerce	CEd	Contribution	Gaming	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$3,750
FAÇADE Improvement	CEd	Miscellaneous	Gaming	\$150,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Substandard Structure Demolition	CEd	Miscellaneous	Gaming	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Zoning & Sign ordinance	CEd	Miscellaneous	Gaming	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
TURF PATES	CEd	Miscellaneous	Gaming	\$29,570	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
City Hall Remodel	CEd	Miscellaneous	Grant	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Illinois 92 re-route (4th & 5th Ave)	CEd	Miscellaneous	Grant	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
3rd Avenue Pedestrian Tunnel	CEd	Miscellaneous	Other	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
4th Avenue Reconstruction	CEd	Miscellaneous	Other	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
Mad Avenue Woonerf (b/t 17th - 19th Streets)	CEd	Miscellaneous	Other	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
Downtown Streetscape	CEd	Miscellaneous	TIF	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000
Downtown Parking Improvements	CEd	Miscellaneous	TIF	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Northtower Plaza Redevelopment	CEd	Miscellaneous	TIF	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Police Station Debt 2013	Finance	Debt Service	Gaming	\$674,819	\$669,769	\$669,769	\$674,569	\$673,919	\$672,969	\$671,719	\$3,362,945
Police Station Debt 2014	Finance	Debt Service	Gaming	\$591,955	\$669,713	\$668,763	\$670,963	\$667,513	\$670,963	\$668,963	\$3,345,915
Police Station Debt 2015	Finance	Debt Service	Gaming	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000	\$2,750,000
Special Assessment Program Debt Service	Finance	Debt Service	Gaming	\$268,000	\$268,000	\$268,000	\$268,000	\$268,000	\$268,000	\$268,000	\$1,340,000
800mhz Radio System /Fiber Connectivity/Wireless Networking -debt pmt	Finance	Debt Service	Gaming	\$172,500	\$188,500	\$167,975	\$184,150	\$179,800	\$174,450	\$171,100	\$877,475
Jumers Crossing Debt	Finance	Debt Service	Gaming	\$114,670	\$118,770	\$118,770	\$117,583	\$115,920	\$118,735	\$120,935	\$591,943
Whitewater Junction Debt Service (principal)	Finance	Debt Service	Gaming	\$105,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000	\$550,000
Ridgewood Sustainable Business Park Debt Service	Finance	Debt Service	Gaming	\$99,481	\$98,182	\$98,182	\$96,882	\$95,582	\$99,282	\$97,882	\$487,810
Marina Debt Service	Finance	Debt Service	Gaming	\$54,200	\$54,200	\$53,400	\$54,200	\$54,200	\$54,200	\$54,200	\$270,200
Line of Credit Interest	Finance	Debt Service	Gaming	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Financial Software (Purchase)	Finance	Miscellaneous	Bonds 2017	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$6,000,000
Time and Attendance	Finance	Miscellaneous	Gaming	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Comprehensive User Fee and Rate Study	Finance	Miscellaneous	Gaming	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$450,000
Financial Software (Debt Payment)	Finance	Miscellaneous	Gaming	\$1,759,000	\$1,018,999	\$1,124,824	\$1,124,824	\$1,124,824	\$1,124,824	\$1,124,824	\$5,623,696
General Fund	Finance	Miscellaneous	GF Carryover	\$1,018,999	\$1,018,999	\$1,124,824	\$1,124,824	\$1,124,824	\$1,124,824	\$1,124,824	\$5,623,696
New Windows on 1st & 2nd floor central fire station	Fire	Miscellaneous	Gaming	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000
Scott Air Packs (SCBA)	Fire	Miscellaneous	Gaming	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$325,000
Ambulance Cots Modification	Fire	Miscellaneous	Gaming	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$40,000
New Windows & Secured Entryway Doors , CFS	Fire	Miscellaneous	Gaming	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
HVAC System, Central Fire Sta.	Fire	Miscellaneous	Grants	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Fiber Connectivity to new Police Station	IT	Miscellaneous	Bonds 2015	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Wireless Networking in new police station	IT	Miscellaneous	Bonds 2015	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Content Management Software	IT	Miscellaneous	Bonds 2017	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

**City of Rock Island Capital Improvement Plan
5 Year Financial Summary**

Project	Dept	Category	Funding	Recommended CY15	Requested CY16	Recommended CY16	Proposed CY17	Proposed CY18	Proposed CY19	Proposed CY20	5 Year Total
Annual Computer Equipment Replacement	IT	Miscellaneous	Gaming	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Microsoft Office	IT	Miscellaneous	Gaming	\$100,000	\$100,000	\$100,000	\$100,000				\$100,000
Website	IT	Miscellaneous	Gaming	\$50,000	\$50,000	\$30,000					\$30,000
Replace CLASS software	Library	Miscellaneous	Gaming	\$75,000							\$0
Main Library Security Cameras	Library	Miscellaneous	Gaming		\$50,000	\$50,000					\$50,000
Resurface 30/31 parking lot	Library	Miscellaneous	Gaming		\$15,000						\$0
Main Library Stone Restoration	Library	Miscellaneous	Gaming	\$200,000							\$0
Coretta Scott King Technology Center	MILK	Miscellaneous	Gaming		\$8,500		\$6,600				\$6,600
RIFAC Replace south parking lot 16 R 2	Parks	Miscellaneous	Gaming		\$70,000						\$0
Asphalt overlay inner Longview drive 16 P 6	Parks	Miscellaneous	Gaming		\$60,000						\$0
Haugberg repaint outside of building 16 R 1	Parks	Miscellaneous	Gaming		\$48,000						\$0
Picnic Shelter at Hodge Park 16 P 11	Parks	Miscellaneous	Gaming		\$45,000						\$0
Reconstruct Lincoln Park restrooms 16 P 7	Parks	Miscellaneous	Gaming		\$45,000	\$40,000					\$40,000
2 riding mowers 16 P 1	Parks	Miscellaneous	Gaming		\$30,000						\$0
Fence replacement at Mel McKay 16 P 9	Parks	Miscellaneous	Gaming		\$25,000						\$0
Replace fencing at Lincoln Park Tennis Courts 16 P 8	Parks	Miscellaneous	Gaming		\$25,000						\$0
Longview pathway - lower park to pool entry 16 P 15	Parks	Miscellaneous	Gaming		\$25,000						\$0
Replace 2 blazers/pickups 16 P 2	Parks	Miscellaneous	Gaming		\$24,000						\$0
Rebuild flatwork around gazebo at Lincoln Park 16 P 14	Parks	Miscellaneous	Gaming		\$20,000						\$0
sunset repair and finish overlook 16 P 3	Parks	Miscellaneous	Gaming		\$20,000						\$0
Longview replace/repair stairs by side garage 16 P 13	Parks	Miscellaneous	Gaming		\$17,000						\$0
Haugberg Field aluminum bleachers 16 R 3	Parks	Miscellaneous	Gaming		\$16,000						\$0
Observatory boiler/greenhouse 16 P 4	Parks	Miscellaneous	Gaming		\$15,000						\$0
Mudjack inner drive of Longview 16 P 5	Parks	Miscellaneous	Gaming		\$12,000						\$0
WWJ service feature and slide pumps (4)	Parks	Miscellaneous	Gaming		\$8,000		\$250,000				\$250,000
Douglas Parking lighting system 16 R 2	Parks	Miscellaneous	Gaming					\$600,000			\$600,000
Campbell complex expand sports complex 18 R 5	Parks	Miscellaneous	Gaming				\$500,000				\$500,000
WWJ Spray pad or tube slide 17 WW 2	Parks	Miscellaneous	Gaming							\$500,000	\$500,000
WWJ Spray pad or tube slide 16 WW 2	Parks	Miscellaneous	Gaming					\$204,000			\$204,000
Haugberg rebuild the back gardens and waterfalls 20 R 3	Parks	Miscellaneous	Gaming					\$200,000			\$200,000
Ben Williamson Park Development 18 P 14	Parks	Miscellaneous	Gaming						\$100,000		\$100,000
Sylvan Slough rebuild 18 P 9	Parks	Miscellaneous	Gaming					\$85,000			\$85,000
RIFAC replace main boilers 19 RF 2	Parks	Miscellaneous	Gaming								\$0
RIFAC HVAC for pool area 20 RF 2	Parks	Miscellaneous	Gaming					\$80,000			\$80,000
Douglas Park replace fencing 18 R 2	Parks	Miscellaneous	Gaming					\$80,000			\$80,000
Ben Williamson pave road into 19 P 2	Parks	Miscellaneous	Gaming								\$0
Sunset asphalt overlay for east ramp 18	Parks	Miscellaneous	Gaming				\$80,000				\$80,000
Sunset asphalt overlay north boat lot 17 PP 10	Parks	Miscellaneous	Gaming				\$70,000				\$70,000
Douglas Park asphalt parking lot 17 R 2	Parks	Miscellaneous	Gaming								\$0
Campbell Complex expand the parking area 19 R 1	Parks	Miscellaneous	Gaming						\$40,000		\$40,000
Longview replace lower playground 19 P 1	Parks	Miscellaneous	Gaming						\$40,000		\$40,000
Replace riding mowers 17 P 1	Parks	Miscellaneous	Gaming								\$0
WWJ roof 20 WW 1	Parks	Miscellaneous	Gaming					\$40,000			\$40,000
Campbell sports complex soccer irrigation 20 R 2	Parks	Miscellaneous	Gaming							\$40,000	\$40,000
Mel McKay sealcoat parking lots 18 P 2	Parks	Miscellaneous	Gaming					\$30,000			\$30,000
Weber Park lighting upgrade 18 P 4	Parks	Miscellaneous	Gaming					\$30,000			\$30,000
Hodge Park replace playground equipment 20 P 1	Parks	Miscellaneous	Gaming							\$26,000	\$26,000
Ridgewood/Haymaker replace playground 17 P 8	Parks	Miscellaneous	Gaming				\$26,000				\$26,000
Haugberg replace exterior walks 17 R 3	Parks	Miscellaneous	Gaming				\$25,000				\$25,000
Longview lower pond 20 P 2	Parks	Miscellaneous	Gaming							\$25,000	\$25,000
Mel McKay fence replacement for pickleball 17 P 7	Parks	Miscellaneous	Gaming				\$25,000				\$25,000

**City of Rock Island Capital Improvement Plan
5 Year Financial Summary**

Project	Dept	Category	Funding	Recommended CY15	Requested CY16	Recommended CY16	Proposed CY17	Proposed CY18	Proposed CY19	Proposed CY20	5 Year Total
Weber Park dog park 19 P 5	Parks	Miscellaneous	Gaming						\$25,000		\$25,000
WWJ lower parking lot for staff 19 WW 2	Parks	Miscellaneous	Gaming						\$25,000		\$25,000
Ridgewood replace fence on ballfield 18 P 3	Parks	Miscellaneous	Gaming					\$24,000			\$24,000
Hasselroth seal coat parking lot 17 P 9	Parks	Miscellaneous	Gaming				\$10,000	\$10,000			\$20,000
Douglas irrigation of field 1 20 R 1	Parks	Miscellaneous	Gaming				\$20,000				\$20,000
Lincoln convert old restroom to shelter 17 P 12	Parks	Miscellaneous	Gaming				\$20,000	\$20,000			\$20,000
RIFAC sealcoat lots 18 RF 3	Parks	Miscellaneous	Gaming						\$20,000		\$20,000
Sunset sealcoat east parking lot 19 P 4	Parks	Miscellaneous	Gaming						\$20,000		\$20,000
Weber Park convert restroom into shelter 17 P 13	Parks	Miscellaneous	Gaming				\$20,000				\$20,000
WWJ replace domestic hot water heaters 2 17 WW 1	Parks	Miscellaneous	Gaming				\$20,000	\$20,000			\$20,000
WWJ renew existing slide surface	Parks	Miscellaneous	Gaming								\$20,000
Hodge Park sidewalk to shelter/tennis 18 P 6	Parks	Miscellaneous	Gaming								\$20,000
Hodge Park walkpath around Hodge 19 P 3	Parks	Miscellaneous	Gaming					\$20,000			\$20,000
Longview sealcoat walking path 17 P 11	Parks	Miscellaneous	Gaming				\$18,000				\$18,000
Replace Hahn workcart 17 P 2	Parks	Miscellaneous	Gaming				\$18,000				\$18,000
Haugberg seal coat parking lot 18 R 3	Parks	Miscellaneous	Gaming					\$17,000			\$17,000
Lincoln Park replace fence at lower court 17 P 6	Parks	Miscellaneous	Gaming				\$17,000				\$17,000
Longview replace tot playground upper area 17 P 3	Parks	Miscellaneous	Gaming				\$16,000				\$16,000
Ben Williamson Park Development 17 P 7	Parks	Miscellaneous	Gaming					\$15,000			\$15,000
Campbell sealcoat road to soccer field 18 R 4	Parks	Miscellaneous	Gaming								\$15,000
Longview sealcoat parking lots and drive 17 P 4	Parks	Miscellaneous	Gaming								\$15,000
Longview sealcoat drive and lots 18 P 1	Parks	Miscellaneous	Gaming					\$15,000			\$15,000
Haugberg replace carpet at Haugberg 18 R 1	Parks	Miscellaneous	Gaming					\$14,000			\$14,000
WWJ sunset sealcoat walk path 18 P 5	Parks	Miscellaneous	Gaming					\$13,000			\$13,000
Haugberg Field aluminum bleachers 17 R 1	Parks	Miscellaneous	Gaming				\$12,000				\$12,000
Lincoln repair stairway to gravel lot 19 P 6	Parks	Miscellaneous	Gaming								\$12,000
WWJ replace basement electrical panels 20 RF 1	Parks	Miscellaneous	Gaming							\$12,000	\$12,000
WWJ resurface pool tank coating 18 WW 2	Parks	Miscellaneous	Gaming					\$12,000			\$12,000
Longview tee pads for disc golf 18 P 8	Parks	Miscellaneous	Gaming					\$10,000			\$10,000
Longview tennis fence 17 P 5	Parks	Miscellaneous	Gaming								\$10,000
WWJ shwibeert seal and stripping of lot 17 SR 1	Parks	Miscellaneous	Gaming								\$10,000
WWJ seal main parking lot 19 WW 1	Parks	Miscellaneous	Gaming						\$10,000		\$10,000
WWJ concrete deck work	Parks	Miscellaneous	Gaming						\$8,000		\$8,000
WWJ concrete deck work	Parks	Miscellaneous	Gaming						\$8,000		\$8,000
WWJ mudjack deck	Parks	Miscellaneous	Gaming				\$7,000				\$7,000
WWJ interior painting of bathroom	Parks	Miscellaneous	Gaming					\$6,000			\$6,000
WWJ replace funbrellas	Parks	Miscellaneous	Gaming								\$6,000
WWJ interior concrete resurfacing in bathroom	Parks	Miscellaneous	Gaming						\$5,000		\$5,000
Install sidewalk to playground & ballfield at Ridgewood	Parks	Miscellaneous	Gaming	\$6,000							\$6,000
Install sidewalk to playground and ballfield at	Parks	Miscellaneous	Gaming	\$6,000							\$6,000
Replace Chalet roof @ Longview	Parks	Miscellaneous	Gaming	\$45,000							\$45,000
Tuckpoint Haugberg Civic Center & Carriage House	Parks	Miscellaneous	Gaming	\$16,000							\$16,000
Demolish Firehouse	Parks	Miscellaneous	Gaming	\$20,000							\$20,000
Schwibeert steps in ramp to urban beach 18 SR 1	Parks	Miscellaneous	Other								\$0
Schwibeert Fountain repair work 19 SR 1	Parks	Miscellaneous	Other								\$0
Saukie replace clubhouse with modular unit 16 SG 3	Parks	Miscellaneous	User Fees	\$150,000							\$150,000
Longview middle playground 16 P 12	Parks	Miscellaneous	User Fees	\$50,000							\$50,000
Sunset replace playground near main shelter 16 P 10	Parks	Miscellaneous	User Fees	\$30,000							\$30,000
Saukie add chipping/bunker areas 19 SG 1	Parks	Miscellaneous	User Fees	\$20,000							\$20,000
Highland clubhouse replacements and updates 16 HG 1	Parks	Miscellaneous	User Fees	\$20,000							\$20,000
WWJ replace pool heater (boiler) 16 WW 1	Parks	Miscellaneous	User Fees	\$10,000							\$10,000
Highland Renovate bathrooms 17 HG 1	Parks	Miscellaneous	User Fees				\$25,000				\$25,000
Saukie move cart parking and putting green 18 SG 2	Parks	Miscellaneous	User Fees					\$25,000			\$25,000
Highland clubhouse expansion 20 HG 1	Parks	Miscellaneous	User Fees							\$15,000	\$15,000
Saukie add deck and outdoor seating area 17 SG 3	Parks	Miscellaneous	User Fees								\$15,000

**City of Rock Island Capital Improvement Plan
5 Year Financial Summary**

Project	Dept	Category	Funding	Recommended CY15	Requested CY16	Recommended CY16	Proposed CY17	Proposed CY18	Proposed CY19	Proposed CY20	5 Year Total
Highland clubhouse roof repair 19 HG 1	Parks	Miscellaneous	User Fees					\$9,000	\$12,000		\$12,000
Highland replace HVAC	Parks	Miscellaneous	User Fees								\$9,000
Highland spray unit 16 HG 3	Parks	User Fees	User Fees	\$54,000							\$0
Saukie maintenance out front mower 16 SG 1	Parks	User Fees	User Fees	\$36,000							\$0
RIFAC Fitness equipment 16 RF 1	Parks	User Fees	User Fees	\$30,000	\$30,000						\$30,000
Highland golf maintenance greens mower 16 HG 2	Parks	User Fees	User Fees	\$28,000							\$0
Golf Maintenance Greens Mower	Parks	User Fees	User Fees	\$27,000							\$0
Saukie maintenance gang mower 16 SG 2	Parks	User Fees	User Fees	\$20,000							\$0
co2 delivery system for hot tub	Parks	User Fees	User Fees	\$3,000							\$0
RIFAC replace steamrooms 18 RF 1	Parks	User Fees	User Fees				\$100,000				\$200,000
RIFAC replace filter for pool 17 RF 1	Parks	User Fees	User Fees				\$64,000				\$100,000
Highland golf maintenance fairway mower 17 HG 2	Parks	User Fees	User Fees				\$64,000				\$64,000
Saukie golf fairway mower 17 SG 1	Parks	User Fees	User Fees				\$30,000				\$64,000
RIFAC Fitness equipment 17 RF 2	Parks	User Fees	User Fees				\$30,000				\$30,000
RIFAC fitness equipment 18 RF 2	Parks	User Fees	User Fees				\$30,000				\$30,000
RIFAC fitness equipment 19 RF 1	Parks	User Fees	User Fees				\$27,000				\$27,000
Saukie golf greens mower 17 SG 2	Parks	User Fees	User Fees				\$10,000				\$10,000
Saukie golf greens mower 18 SG 1	Parks	User Fees	User Fees				\$8,000				\$8,000
RIFAC Stormwater Pump 17 RF 3	Parks	User Fees	User Fees				\$10,000				\$10,000
RIFAC replace stairs to daycare rooms 18 RF 4	Parks	User Fees	User Fees				\$8,000				\$8,000
RIFAC replace electrical panels	Parks	User Fees	User Fees				\$5,000				\$5,000
RIFAC whirlpool boiler fin tubes	Parks	User Fees	User Fees				\$1,400,000				\$0
900mhz Radio System	Police	Miscellaneous	Bonds 2015	\$1,400,000							\$0
Police Station	Police	Miscellaneous	Bonds 2015	\$6,205,000							\$0
Rescan Machine	Police	Miscellaneous	State Drug Preventi	\$20,000							\$0
Fire Pumper Truck	Public Works	Equip Mtc	Equip Mtc		\$603,750	\$603,750					\$603,750
Sewer Jetting Truck	Public Works	Equip Mtc	Equip Mtc		\$215,250	\$215,250					\$215,250
Ice-icing System	Public Works	Equip Mtc	Equip Mtc		\$36,750	\$36,750					\$36,750
4 yard refuse packer	Public Works	Equip Mtc	Equip Mtc	\$196,560							\$0
4 1/2 size van / PD	Public Works	Equip Mtc	Equip Mtc	\$18,900							\$0
4 full size van / PW	Public Works	Equip Mtc	Equip Mtc	\$18,900							\$0
Injection machine/PW	Public Works	Equip Mtc	Equip Mtc	\$189,276							\$0
MDT computerst (20)	Public Works	Equip Mtc	Equip Mtc	\$180,000							\$0
Patrol fleet (20)	Public Works	Equip Mtc	Equip Mtc	\$567,000							\$0
Patrol outfitting equipment (20)	Public Works	Equip Mtc	Equip Mtc	\$128,100							\$0
IL92, South of 85th Ave West: Culvert & Outfall	Public Works	Stormwater	User Fees					\$10,000	\$130,000		\$140,000
Storm Water Improvements at 2350 29th Street	Public Works	Stormwater	User Fees					\$10,000	\$10,000	\$100,000	\$110,000
Storm Water Improvements at 3726 44th Street	Public Works	Stormwater	User Fees					\$26,000	\$26,000		\$26,000
Stadium Drive	Public Works	Stormwater	User Fees								\$0
9th Street Resurf; 31 to Blackhawk Rd	Public Works	Street	Bonds 2015	\$1,350,000							\$0
22 1/2 Ave Recon; East of 29th Street	Public Works	Street	Bonds 2015	\$215,000							\$0
26th Street Recon; North of 13th Ave	Public Works	Street	Bonds 2015	\$215,000							\$0
9th Street Resurf, 31 - 46 Ave	Public Works	Street	Bonds 2016		\$1,218,549	\$1,218,549					\$1,218,549
20th Street Court, 34th Avenue, 21st Street and 22nd	Public Works	Street	Bonds 2016	\$380,000	\$380,000	\$380,000					\$380,000
38th Street Resurf; 7th - 18th Avenue	Public Works	Street	Bonds 2016	\$375,000	\$375,000	\$375,000					\$375,000
25th Ave Resurfacing, 12th/17th Streets	Public Works	Street	Bonds 2016	\$300,000	\$300,000	\$300,000					\$300,000
12th Street; 5th-7th Avenue	Public Works	Street	Bonds 2016	\$215,000	\$215,000	\$215,000					\$215,000
13th Street; 5th-7th Avenue	Public Works	Street	Bonds 2016	\$215,000	\$215,000	\$215,000					\$215,000
45th Street Recon; 23rd to 24th Ave	Public Works	Street	Bonds 2016	\$20,000	\$20,000	\$20,000					\$175,000
18th Ave Resurf; 17th Street to Moline	Public Works	Street	Bonds 2016	\$500,000	\$100,000	\$600,000					\$600,000
25th Street Recon; 18th to 20th Ave	Public Works	Street	Bonds 2016	\$25,000							\$0
38th Street Resurf; 31st Ave - Blackhawk Road	Public Works	Street	Bonds 2017	\$100,000	\$100,000	\$100,000	\$228,288				\$328,288
41st Ave & 45 St Ct; 44th Street to Cul-de-sac	Public Works	Street	Bonds 2017	\$20,000	\$20,000	\$20,000	\$480,000				\$500,000
Shadybrook Phase 3	Public Works	Street	Bonds 2017	\$15,000	\$15,000	\$15,000	\$215,000				\$230,000
37th Ave & 46th Street	Public Works	Street	Bonds 2018			\$440,000	\$30,000				\$470,000

**City of Rock Island Capital Improvement Plan
5 Year Financial Summary**

Project	Dept	Category	Funding	Recommended CY15	Requested CY16	Recommended CY16	Proposed CY17	Proposed CY18	Proposed CY19	Proposed CY20	5 Year Total
14 1/2 Street; 15th/18th Aves	Public Works	Street	Bonds 2018				\$20,000	\$370,000			\$390,000
20th Street Resurfacing; 7th - 18th avenue	Public Works	Street	Bonds 2018				\$100,000	\$1,510,000			\$1,610,000
Blackhawk Hills Drive	Public Works	Street	Bonds 2019					\$20,000	\$330,000		\$350,000
Valley Drive	Public Works	Street	Bonds 2019					\$20,000	\$330,000		\$350,000
28th Street Court & 32nd Avenue Court Reconstruction	Public Works	Street	Bonds 2020					\$20,000	\$20,000	\$380,000	\$400,000
Street Maintenance	Public Works	Street	Gaming	\$1,225,000	\$2,000,000	\$1,046,138	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$9,046,138
Sidewalk Maintenance Programs	Public Works	Street	Gaming		\$50,000						\$50,000
IL 92 Relocation - East Phase (Includes 7th Ave)	Public Works	Street	Gaming					\$5,200,000			\$5,200,000
Old Mill Street Reconstruction	Public Works	Street	Gaming					\$37,500	\$487,500		\$525,000
38th Street Resurf; 18th-31st Avenue	Public Works	Street	Gaming					\$100,000	\$100,000	\$220,000	\$320,000
CY18 Local Streets	Public Works	Street	Gaming					\$300,000			\$300,000
CY19 Local Streets	Public Works	Street	Gaming						\$300,000		\$300,000
CY20 Local Streets	Public Works	Street	Gaming							\$300,000	\$300,000
IL 92 Relocation - Center Phase	Public Works	Street	Gaming					\$300,000		\$300,000	\$300,000
IL 92 Relocation - East Phase Engineering	Public Works	Street	Gaming					\$125,000			\$125,000
Traffic Signal Installation at Hy-Vee and 18th Avenue	Public Works	Street	Gaming								
FY 16 Local Street (20 Ave 27-30 ST)	Public Works	Street	Gaming	\$160,000							\$0
FY 16 Local Street (Shadybrook Phase 2 80th Ave W 9 - Street Maintenance)	Public Works	Street	Gaming	\$14,534		\$653,862					\$0
FY 16 Local Street (20 Ave 27-30 ST)	Public Works	Street	GF Carryover	\$120,000							\$0
FY 16 Local Street (Shadybrook Phase 2 10th St W 79- Street Maintenance)	Public Works	Street	GF Carryover	\$115,000							\$0
FY 16 Local Street (Shadybrook Phase 2 80th Ave W 9 - Street Maintenance)	Public Works	Street	GF Carryover	\$110,466							\$0
FY 16 Local Street (Shadybrook Phase 2 9th St W 79-83 Street Maintenance)	Public Works	Street	GF Carryover	\$115,000							\$0
FY 16 Local Street (Shadybrook Phase 2 Engineering)	Public Works	Street	GF Carryover	\$30,000							\$0
Blackhawk Lift Station Improvements	Public Works	Wastewater	Loans	\$1,150,000	\$3,700,000						\$3,700,000
Relocation of combined sewer outfall #7 (17th - RIFAC)	Public Works	Wastewater	Loans	\$575,000	\$1,800,000						\$1,800,000
Combined Sewer Separation (26th-30th St; 5th-9th Ave)	Public Works	Wastewater	Loans	\$115,000	\$1,310,000						\$1,310,000
14th Ave Relief Sewer 9th - 24th Street	Public Works	Wastewater	Loans	\$400,000							\$0
Underground combined Sewer Storage tank - 40th Street	Public Works	Wastewater	Loans	\$2,155,000							\$0
Sanitary Remote Site System Control Improvements	Public Works	Wastewater	User Fees	\$15,000	\$120,000		\$80,000				\$200,000
3rd Avenue Sanitary Sewer Replacement	Public Works	Wastewater	User Fees		\$32,500		\$792,500				\$825,000
11th Street; 25th/42nd Avenue Water Main	Public Works	Wastewater	User Fees							\$1,100,000	\$1,100,000
19th Street Alley Sanitary Sewer Replacement;	Public Works	Wastewater	User Fees							\$370,000	\$370,000
3705 37th Avenue Sanitary Sewer Replacement	Public Works	Wastewater	User Fees							\$370,000	\$370,000
20th Street; 7th - 18th Avenue Sewer Replacement	Public Works	Wastewater	User Fees				\$10,000	\$240,000			\$250,000
19th St 9th-10th Avenue	Public Works	Wastewater	User Fees	\$250,000				\$31,500			\$31,500
22 1/2 Ave Recon; East of 29th Street	Public Works	Water	Bonds 2015	\$1,900,000							\$0
Design Services for WTP Filter Building Replacement	Public Works	Water	Loans	\$50,000	\$11,281,737		\$8,000,000				\$0
WTP Filter Building Replacement	Public Works	Water	Loans	\$90,000							\$23,281,737
22 1/2 Ave Recon; East of 29th Street	Public Works	Water	User Fees	\$50,000							\$0
26th Street Recon; North of 13th Ave	Public Works	Water	User Fees	\$90,000							\$0
RAW Water pumping Station tuckpointing	Public Works	Water	User Fees	\$125,000							\$0
20th Street Resurfacing; 7th - 18th avenue	Public Works	Water	User Fees					\$640,500			\$640,500
Ridgewood Road Tower Rehav (250,000 gallons)	Public Works	Water	User Fees				\$275,000				\$275,000
3rd Ave; 23rd/Under Viaduct	Public Works	Water	User Fees					\$225,000			\$225,000
14 1/2 Street; 15th/18th Aves	Public Works	Water	User Fees					\$200,000			\$200,000
TOTAL					\$32,256,664	\$29,641,364	\$21,040,006	\$24,753,879	\$8,204,520	\$10,322,194	\$93,961,963

**City of Rock Island Capital Improvement Plan
5 Year Financial Summary**

Project	Dept	Category	Funding	Recommended CY15	Requested CY16	Recommended CY16	Proposed CY17	Proposed CY18	Proposed CY19	Proposed CY20	5 Year Total
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Funding:											
						\$4,934,142	17%				
						\$1,778,686	6%				
						\$3,478,549	12%				
						\$135,000	0%				
						\$855,750	3%				
						\$18,091,737	61%				
						\$115,000	0%				
						\$252,500	1%				
Total:						\$29,641,364	100%				

Department:											
					\$100,000	\$100,000	0%				
					\$1,042,495	\$847,495	3%				
					\$5,236,133	\$3,845,333	13%				
					\$143,000	\$65,000	0%				
					\$400,000	\$180,000	1%				
					\$65,000	\$50,000	0%				
					\$998,000	\$140,000	0%				
					\$24,263,536	\$24,413,536	82%				
					\$8,500	\$0	0%				
Total:					\$32,256,664	\$29,641,364	100%				

Category											
						\$442,495	1%				
						\$2,034,824	7%				
						\$30,000	0%				
						\$11,281,737	38%				
						\$5,313,549	18%				
						\$855,750	3%				
						\$6,962,500	23%				
						\$0	0%				
						\$2,720,509	9%				
Total:						\$29,641,364	100%				



ROCK ISLAND
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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 2016 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: 38 th St. Reconstruction, 7 th – 18 th Ave. (\$225,000)	Project #: 2706
Project Description: This project involves removing the old asphalt driving surface and replacing it with a new asphalt driving surface.	
Funding Source: The costs will be paid for by the issuance of general obligation bonds with the bonds being retired with gaming tax revenue.	
Project Impact: <ul style="list-style-type: none"> - This roadway has reached the point in its service life where this type of maintenance is warranted. - Upon completion of this project, citizens will experience a smoother, safer driving surface. - There is no immediate major cost benefit but resurfacing now prevents a more costly (2-4 times as much) complete reconstruction in the future. - There is a minor immediate benefit (<\$2,500 per year) because less maintenance will be needed on a new driving surface. 	

Project Name: 45 th St. Reconstruction, 23 rd - 24 th 7 th Ave. (\$175,000)	Project #: 2686
Project Description: This project involves the complete reconstruction (removal and replacement of the roadway and curbs) of 45 th Street from 23 rd to 24 th Street.	
Funding Source: The costs will be paid for by the issuance of general obligation bonds with the bonds being retired with gaming tax revenue.	
Project Impact: <ul style="list-style-type: none"> - The street has reached the end of its service life and is beyond the scope of typical maintenance repairs. - Upon completion of this project, citizens will experience a smoother, safer driving surface. - There is a minor cost benefit (<\$1,500 per year) because less maintenance will be needed on a new driving surface. 	

Project Name: 12 th St. Reconstruction, 5 th – 7 th Ave. (\$185,000)	Project #: 2771
Project Description: This project involves the complete reconstruction (removal and replacement of the roadway and curbs) of 12 th Street from 5 th to 7 th Avenue.	
Funding Source: The costs will be paid for by the issuance of general obligation bonds with the bonds being retired with gaming tax revenue.	
Project Impact: <ul style="list-style-type: none"> - The street has reached the end of its service life and is beyond the scope of typical maintenance repairs. - Upon completion of this project, citizens will experience a smoother, safer driving surface. - There is a minor cost benefit (<\$500 per year) because less maintenance will be needed on a new driving surface. 	

Project Name: 13 th St. Reconstruction, 5 th – 7 th Ave. (\$185,000)	Project #: 2772
Project Description: This project involves the complete reconstruction (removal and replacement of the roadway and curbs) of 13 th Street from 5 th to 7 th Avenue.	
Funding Source: The costs will be paid for by the issuance of general obligation bonds with the bonds being retired with gaming tax revenue.	
Project Impact: <ul style="list-style-type: none"> - The street has reached the end of its service life and is beyond the scope of typical maintenance repairs. - Upon completion of this project, citizens will experience a smoother, safer driving surface. - There is a minor cost benefit (<\$500 per year) because less maintenance will be needed on a new driving surface. 	

WATER / WASTEWATER UTILITY CAPITAL PROJECTS

Project Name: Wastewater Treatment Plant Filter Building (\$11,281,737)	Project #: 2760
Project Description: This project involves the construction stage for the new Wastewater Treatment Plant Filter Building, which will replace the current 100+ year old filter building.	
Funding Source: The funding needed for this project will be secured through long term loans from the State of Illinois revolving loan program and general obligation bonds with the bonds being retired using revenue generated by the Water Operation and Maintenance Fund.	
Project Impact: <ul style="list-style-type: none"> - The current building has reached the end of its service life and does not meet current water treatment standards. - Once the construction of the Wastewater Treatment Plant Filter Building is completed it will provide drinking water for the City of Rock Island for the next 100 years. - Water filtration will meet the current water treatment standards and the plant will have the ability to add additional treatment options in the future if needed. - Operational costs should be similar to the existing facility although some savings (<\$10,000 per year) will be recognized because less maintenance will be required of the new equipment. 	

Project Name: Sewer Outfall #7 Relocation (\$1,800,000)	Project #: 2741
Project Description: This project consists of relocating outfall 007 from the southern end of 24th Street to the western end of 49th Avenue.	
Funding Source: The funding needed for this project will be secured through long term loans from the State of Illinois revolving loan program.	
Project Impact: <ul style="list-style-type: none"> - The project is part of the Long Term Control Plan and is required by the City of Rock Island's consent decree with the Environmental Protection Agency. By meeting the terms of this consent decree, the City will avoid the EPA's threatened fine of \$27,500 per day for non-compliance by completing implementation of this plan. - Combined sewer overflows (CSOs – direct discharge of sewage into the river when the system is overloads due to rain water) will be less frequent and will receive some disinfectant treatment when they do occur. - Upon completion of this project costs will be slightly higher (<\$5,000 per year) since this system will result in some chemical usage and more maintenance. 	

Project Name: Combined Sewer Separation, 26 th – 30 th St. & 5 th – 9 th Ave. (\$1,310,000)	Project #: 2742
Project Description: This project consists of separation of the combined sewer system from 26th – 30 th St. & 5 th – 9 th Ave. into separate storm and sanitary systems.	
Funding Source: The funding needed for this project will be secured through long term loans from the State of Illinois revolving loan program.	
Project Impact: <ul style="list-style-type: none"> - The project is part of the Long Term Control Plan and is required by the City of Rock Island's consent decree with the Environmental Protection Agency. By meeting the terms of this consent decree, the City will avoid the EPA's threatened fine of \$27,500 per day for non-compliance by completing implementation of this plan. - Combined sewer overflows (CSOs – direct discharge of sewage into the river when the system is overloads due to rain water) will be less frequent. - There will be no cost impact. 	

Project Name: Sanity Remote Site System Control (\$120,000)	Project #: 2747
Project Description: This project involves installation of miscellaneous system controls to manage all aspects of the Long Term Control Plan.	
Funding Source: The funding needed for this project will come from user fee revenue generated by the Wastewater Operation and Maintenance Fund.	
Project Impact: <ul style="list-style-type: none"> - The project is part of the Long Term Control Plan and is required by the City of Rock Island's consent decree with the Environmental Protection Agency. By meeting the terms of this consent decree, the City will avoid the EPA's threatened fine of \$27,500 per day for non-compliance by completing implementation of this plan. - Combined sewer overflows (CSOs – direct discharge of sewage into the river when the system is overloads due to rain water) will be less frequent and will receive some disinfectant treatment when they do occur. - There will be no cost impact. 	

Project Name: Blackhawk Lift Station Improvement (\$3,700,000)	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 project is part of the Long Term Control Plan and is required by the City of Rock Island's consent decree with the Environmental Protection Agency. By meeting the terms of this consent decree, the City will avoid the EPA's threatened fine of \$27,500 per day for non-compliance by completing implementation of this plan. - The new lift station will increase the capacity of the south slope sewer system and thus combined sewer overflows (CSOs – direct discharge of sewage into the river when the system is overloads due to rain water) will be less frequent. - Upon completion operational costs should be similar to the existing facility although some savings (<\$10,000 per year) will be recognized because less maintenance will be required of the new equipment. 	

EQUIPMENT MAINTENANCE CAPITAL PROJECTS

Project Name: Fire Pumper Truck (\$603,750)	Project #: none
Project Description: This project involves the replacement of the 1997 HME Quint vehicle currently used in the daily operations of the Fire Department.	
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 amortization payments.	
Project Impact: <ul style="list-style-type: none"> - This vehicle will meet the 2016 Edition of NFPA 1901 Standard for Automotive Fire Apparatus. - This vehicle will help the City of Rock Island maintain its current ISO rating of 3. - This vehicle will have lower emissions and better fuel economy than the vehicle it is replacing. It also has enhanced safety features for Fire Department employees. - This vehicle will be able to more efficiently deliver services in an area with a high run volume. The area has tight turns, alleys, and hills, so having a smaller, lighter, and more maneuverable vehicle will enhance Fire Department operations. - The new vehicle will require less maintenance and lower fuel consumption which will result in a slight savings (>\$5,000 per year). 	

<p>Project Name: Sewer Jetting Truck (\$212,250)</p>	<p>Project #: none</p>
<p>Project Description: This project involves the replacement of the existing sewer jetting truck.</p>	
<p>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 amortization payments.</p>	
<p>Project Impact:</p> <ul style="list-style-type: none"> - The current jetter truck has reached the end of its service life. - The new vehicle will be more reliable and citizens will experience better service as a result of the increased reliability. - The new vehicle will require less maintenance and will result in a slight savings (>\$5,000 per year). 	



ROCK ISLAND
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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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Property Taxes	237,970	229,315	303,666	302,932	364,656	229,611	-24%
State & Local Taxes	45,612	52,612	-	-	-	-	---
Transfers	1,840,904	2,009,305	2,800,377	4,012,230	4,012,229	3,802,776	-5%
Investments & Loans	223,571	126,094	40,939	2,759	126,528	105,122	3710%
Proceeds from LT Liab	399,014	-	15,865,000	-	1,400,104	867,821	NEW
Total Fund	2,747,071	2,417,326	19,009,982	4,317,921	5,903,517	5,005,330	16%

REVENUE ANALYSIS

The Debt Service fund receives some support from property taxes which have seen a decrease for CY 2016 due to an increase in the percentage of property tax revenue going to fire and police pensions thereby lowering the percentage of revenue received here.

Investments & Loans is showing an increase for CY 2016 only because the revenue to be received from principal on special assessments was not budgeted for in CY 2015. Actual revenues received so far in CY 2015 appear to be on target for what is budgeted in CY 2016.

The new revenue reference Proceeds from Long-Term Liabilities reflects a line of credit loan to be used to cover the Walmart related bond debt in CY 2016 until sale tax revenue to be generated from this project can take over these debt service payments.

DEBT SERVICE EXPENDITURES

Debt Service Fund (405) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Services	25,204	30,512	19,959	23,271	22,149	100,525	332%
Debt Service	2,634,224	2,464,213	18,252,200	4,629,155	5,219,800	5,180,031	12%
Total Department	2,659,428	2,494,725	18,272,159	4,652,426	5,241,949	5,280,556	14%

EXPENDITURE ANALYSIS

Debt Service expenditures have increased due to the addition of budgeted funds to cover the financial services and legal services expenditures generated by the issuance of new bonds. These expenditures were previously paid from the General Fund.

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)
- Solid Waste Fund (510)
- 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).



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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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Charges for Services	5,869,068	5,752,723	4,027,857	6,385,750	5,588,769	6,381,575	0%
Rents & Royalties	340,864	365,303	237,031	346,143	367,578	455,839	32%
Transfers	139,419	282,693	112,013	163,000	163,000	168,705	4%
Investments & Loans	7,709	3,254	914	158	1,781	13,113	8199%
Proceeds from LT Liab	-	26,656	26,442	2,002,958	25,987	13,077,285	553%
Other	13,411	8,341	79,287	94,900	95,092	97,800	3%
Total Fund	6,370,471	6,438,970	4,483,544	8,992,909	6,242,207	20,194,317	125%

REVENUE ANALYSIS

The budget represents an increase to the water service fee. Charges for services do not show an increase because expected revenue from water shut-offs were over-estimated in 2015. The 2016 budget has a corrected (lower) estimate. Rents and Royalties continue to increase as a result of expanded wireless antennae rentals. Interest is up due to increased available cash earning higher rates. The \$13,000,000 in loan proceeds will fund the new water treatment facility. Construction is expected to start in either late 2016 or early 2017.

WATER OPERATION AND MAINTENANCE FUND EXPENDITURES

Water Operation & Maintenance Fund (501) & Water Capital 2010A BAB'S Fund (502) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	2,150,488	2,162,389	1,562,792	2,215,286	1,994,965	2,169,971	-2%
Supplies	785,688	763,310	655,149	990,031	959,847	958,195	-3%
Services	1,027,211	1,251,173	926,388	1,607,852	1,382,748	1,250,778	-22%
Other	63,197	48,201	37,930	42,792	33,843	54,020	26%
Capital	989,734	461,750	744,971	2,198,783	349,513	11,331,737	415%
Debt Service	836,290	793,219	633,880	686,224	686,234	684,497	0%
Transfers	712,773	732,501	565,648	934,765	784,765	967,026	3%
Contingency	700,803	658,112	509,756	668,846	633,099	705,275	5%
Total Department	7,266,184	6,870,655	5,636,514	9,344,579	6,825,014	18,121,499	94%

EXPENDITURE ANALYSIS

Personnel costs are lower but there is no decrease in personnel. Prior to 2015 Municipal Service employees were transferred to the Utilities Division in the winter and a portion of their salaries were paid out of the utilities funds. Employees are now assigned to shifts in the winter months to provide an immediate response to snow and main break emergencies and General Fund Employees are no longer transferred to the Utilities Division. The decrease in personnel cost reflects a reallocation of salaries to the proper fund/cost center. Supplies are increased slightly due to expected price increases. Overall most services remain the same but the total is lower because there are no scheduled water main replacements in 2016. The Other category is mainly the contribution for Parks facilities. Expenditures for the new water treatment plan are shown under Capital. That project may not start until early 2017.

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Non-Business Lic/Permits	-	340	340	340	170	170	-50%
Grants	-	206,679	192,571	-	670,719	-	---
Charges for Services	7,816,501	7,700,569	5,747,081	8,125,000	7,894,720	7,952,000	-2%
Rents & Royalties	14,400	19,587	14,400	19,200	19,200	19,200	0%
Transfers	72,238	104,498	104,082	105,554	105,553	104,734	-1%
Investments & Loans	(3,118)	16,303	4,147	30,069	13,662	-	-100%
Sale of Fixed Assets	3,698	2,248	40	-	595	-	---
Proceeds from LT Liab	48,883	62,198	61,699	12,571,485	60,636	7,408,323	-41%
Other	-	110,785	87,135	119,375	115,394	105,000	-12%
Total Fund	7,952,602	8,223,207	6,211,495	20,971,023	8,880,649	15,589,427	-26%

REVENUE ANALYSIS

No rate changes are planned for 2016. Charges for Services is slightly lower based projected on projected water usage (sewer charges are based on water usage). Investment income is determined based upon anticipated cash balance as well as interest rate. Loan proceeds are down in 2016 year as the Long Term Control Plan nears completion. The Other revenue is late charges on sewer utility billing and projected to be slightly lower.

WASTEWATER OPERATION AND MAINTENANCE FUND EXPENDITURES

Wastewater Operation & Maintenance Fund (506) & Wastewater Capital 2010A BAB'S Fund (508) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	1,238,058	1,315,385	959,269	1,283,419	1,176,119	1,179,465	-8%
Supplies	208,729	136,624	160,430	222,626	173,723	253,875	14%
Services	1,384,192	1,694,618	1,174,314	2,016,583	1,788,446	1,681,611	-17%
Other	70,581	72,423	74,304	72,943	72,932	72,059	-1%
Programs	100	100	200	100	-	500	400%

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

Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Capital	20,835,691	20,070,976	3,427,994	18,364,580	10,750,198	7,037,500	-62%
Debt Service	1,283,118	1,736,614	1,607,753	3,763,890	1,885,123	3,631,095	-4%
Transfers	524,606	615,445	452,100	634,987	634,987	656,755	3%
Contingency	699,599	576,211	444,010	582,968	536,812	614,381	5%
Total Department	26,244,674	26,218,396	8,300,374	26,942,096	17,018,340	15,127,241	-44%

EXPENDITURE ANALYSIS

Personnel costs are lower but there is no decrease in personnel. Prior to 2015 Municipal Service employees were transferred to the Utilities Division in the winter and a portion of their salaries were paid out of the utilities funds. Employees are now assigned to shifts in the winter months to provide an immediate response to snow and main break emergencies and General Fund Employees are no longer transferred to the Utilities Division. The decrease in personnel cost reflects a reallocation of salaries to the proper fund/cost center. Services are lower due to a \$250,000 reduction in the sewer lining contract (the 2015 amount was double the normal contract because the 2014 projects were carried over to 2015). All other expenditures remain relatively constant.

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Non-Business Lic/Permits	390	500	230	485	250	400	-18%
Grants	-	34,880	-	-	-	-	---
Charges for Services	1,522,013	1,603,257	1,198,364	1,610,000	1,662,153	1,574,000	-2%
Investments & Loans	2,580	2,058	1,388	2,879	2,898	4,410	53%
Sale of Fixed Assets	-	368	-	-	11	-	---
Other	17,317	15,186	13,644	17,900	17,404	16,800	-6%
Total Fund	1,542,300	1,656,249	1,213,626	1,631,264	1,682,716	1,595,610	-2%

REVENUE ANALYSIS

The majority of stormwater revenue comes from the stormwater utility fee (Charges for Services) and is expected to remain constant. No increase to stormwater utility fees is recommended for CY 2016. Interest is up due to increased available cash earning higher rates. Permits and late fees (represented in the Other category) are based on a historical average.

STORMWATER UTILITY FUND EXPENDITURES

Stormwater Utility Fund (507) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	474,556	427,394	290,303	436,290	379,839	494,922	13%
Supplies	57,778	63,252	57,675	70,700	31,998	84,220	19%
Services	343,082	586,204	319,179	552,257	293,994	381,279	-31%
Other	2,003	2,000	2,061	2,485	2,484	2,163	-13%
Programs	16,973	14,208	30,935	32,000	11,931	32,000	0%
Capital	-	-	8,214	2,000	2,000	152,000	7500%
Debt Service	84,828	84,958	64,835	83,533	89,888	84,250	1%
Transfers	293,486	299,063	230,817	320,466	320,466	331,226	3%
Contingency	136,943	166,213	102,504	133,898	148,757	175,004	31%
Total Department	1,409,649	1,643,292	1,106,523	1,633,629	1,281,357	1,737,064	6%

EXPENDITURE ANALYSIS

Expenses are up slightly this year and exceed revenue but the fund has approximately \$700,000 in reserve above the 90 day operating target. Personnel costs are higher due to the reallocation of personnel into the proper fund/cost center. There is no increase in personnel. Supplies are increased due to toe drain repairs at the base of the levee. Work will begin on levee valves and is reflected in the Capital expenditure. In the Contingency category \$50,000 is for contingency and the remainder of that line item is depreciation.

SOLID WASTE FUND

Activities in the Solid Waste fund provide the day-to-day municipal services having to do with refuse collection and disposal, yard waste, and recycling. The primary goal of the refuse staff remains high quality service at rates more favorable to citizens than private refuse collection services in the area. This enterprise fund was established effective in January, 2016. Revenues and expenditures were previously included in the General Fund. This fund is administered by the Public Works Department.

SOLID WASTE FUND REVENUES

Solid Waste Fund (510) Revenue							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Grants	-	-	-	-	-	29,264	NEW
Charges for Services	-	-	-	-	-	1,646,798	NEW
Total Fund	-	-	-	-	-	1,676,062	NEW

REVENUE ANALYSIS

This is the first year for the Solid Waste Fund. The budget was submitted prior to the approval of the rate increase to \$10.00 per month in November, 2016. Actual revenue is projected to be \$1,676,062.

SOLID WASTE FUND EXPENDITURES

Solid Waste Fund (510) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	-	-	-	-	-	674,922	NEW
Supplies	-	-	-	-	-	75,860	NEW
Services	-	-	-	-	-	1,180,579	NEW
Transfers	-	-	-	-	-	100,648	NEW
Total Department	-	-	-	-	-	2,032,009	NEW

EXPENDITURE ANALYSIS

This is the first year of the Solid Waste Fund. The only new expense not previously connected with refuse collection when in the General Fund is the transfer to the General Fund.



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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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Grants	-	2,237	-	-	-	-	---
Charges for Services	684,246	642,823	617,893	755,849	628,767	626,850	-17%
Concessions	2,279	1,948	2,340	2,092	2,986	2,079	-1%
Rents & Royalties	9,434	9,589	873	-	-	9,600	NEW
Transfers	-	-	-	-	-	53,400	NEW
Investments & Loans	(3,927)	929	12	-	49	111	NEW
Other	16,098	15,357	15,648	9,600	31,082	12,586	31%
Total Fund	708,130	672,883	636,766	767,541	662,884	704,626	-8%

REVENUE ANALYSIS

There is no rate increase for 2016. Charges for Services are expected to be slightly lower due to reduced fuel charges and reduced slip rental. Transfers is a transfer from Gaming for debt service. Investments are up due to increased available cash earning higher rates. Other is late payment revenue and merchandise sales. After the budget was submitted the decision was made to rent the apartment so Rents and Royalties will return to 2013-14 levels. Also, an increase in winter storage is expected resulting from the closure of a storage lot in Davenport. Those additions should increase revenue to exceed expenses.

SUNSET MARINA FUND EXPENDITURES

Sunset Marina Fund (541) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	148,309	186,939	177,701	199,376	160,871	168,817	-15%
Supplies	174,454	181,582	141,664	176,318	108,875	138,593	-21%
Services	223,261	173,994	150,898	187,841	135,035	171,266	-9%
Other	858	1,105	411	3,868	887	913	-76%
Programs	1,535	1,278	674	1,000	463	1,000	0%
Capital	-	-	12,880	-	-	-	---
Debt Service	155,516	50,195	46,289	54,200	54,166	53,400	-1%
Transfers	87,817	90,781	70,128	97,244	97,244	100,648	4%
Contingency	79,719	58,698	47,641	46,931	51,931	57,790	23%
Total Department	871,469	744,572	648,286	766,778	609,472	692,427	-10%

EXPENDITURE ANALYSIS

Personnel costs and Services are reduced due to the reduction in full-time and seasonal personnel at the Marina. No major maintenance projects are planned and fuel costs are projected lower resulting in a reduction in Supplies. Other is miscellaneous expenditures that vary year to year. Contingency remains the same but looks higher because some contingency funds were transferred to other areas of the budget during CY 2015.

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Property Taxes	1,752,884	1,753,400	8,767	1,753,402	1,646,862	1,797,395	3%
Grants	238,365	411,991	24,400	4,075	4,075	-	-100%
Charges for Services	2,044,874	1,964,360	1,608,305	2,167,650	1,968,823	2,079,050	-4%
Program Fees	385,694	391,423	301,472	407,855	373,716	436,975	7%
Concessions	514,404	395,507	376,606	459,985	401,751	438,600	-5%
Rents & Royalties	495,402	452,093	438,804	499,960	452,249	480,070	-4%
Transfers	310,379	239,043	275,259	565,281	548,291	315,634	-44%
Investments & Loans	10,440	1,872	1,716	917	2,043	1,599	74%
Contributions & Donations	42,868	33,173	37,138	38,862	48,860	25,125	-35%
Reimbursements	-	-	184	-	-	-	---
Other	51,828	46,611	40,476	54,255	32,522	46,675	-14%
Total Fund	5,847,138	5,689,473	3,113,127	5,952,242	5,479,192	5,621,123	-6%

TOTAL PARKS & RECREATION EXPENDITURES

Total Department Expenditures by Object / Park & Recreation							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	3,016,261	3,030,725	2,449,414	3,071,485	2,824,867	3,067,325	0%
Supplies	802,925	821,412	733,072	836,469	742,838	879,332	5%
Services	1,273,999	1,279,292	1,155,551	1,709,944	1,406,724	1,360,115	-20%
Other	35,181	27,704	29,241	40,627	35,263	23,306	-43%
Capital	384,264	706,975	154,571	32,909	30,475	110,000	234%
Debt Service	340,094	334,187	318,030	338,288	337,627	340,100	1%
Transfers	122,704	147,470	73,099	101,364	101,364	128,912	27%
Contingency	674,337	491,517	376,729	550,737	467,024	604,995	10%
Total Department	6,649,765	6,839,282	5,289,707	6,681,823	5,946,182	6,514,085	-3%

PARKS & RECREATION REVENUES FOR ADMINISTRATION

Park & Recreation (555) Revenue / Administration							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Transfers	1,740	-	-	-	-	-	---
Investments & Loans	10,440	1,872	1,716	917	2,043	1,599	74%
Contributions & Donations	15,000	400	-	-	-	-	---
Reimbursements	-	-	184	-	-	-	---
Other	225	-	-	750	-	75	-90%
Total Fund	27,405	2,272	1,900	1,667	2,043	1,674	0%

REVENUE ANALYSIS

Investments & Loans has increased due to expected return on investments. Other includes unexpected revenues that sometimes come as donations.

PARKS & RECREATION EXPENDITURES FOR ADMINISTRATION

Park & Recreation Fund Expenditure / Park & Recreation - Administration							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	299,437	382,265	248,591	330,758	137,771	332,245	0%
Supplies	1,943	2,115	213	2,200	1,710	1,700	-23%
Services	89,749	99,397	64,889	81,013	80,307	99,300	23%
Other	6,838	3,775	2,610	4,501	4,431	3,830	-15%
Transfers	91,538	94,627	73,099	101,364	101,364	104,912	4%
Contingency	169,320	182,581	153,948	239,081	195,803	305,264	28%
Total Department	658,825	764,760	543,350	758,917	521,386	847,251	12%

EXPENDITURE ANALYSIS

Personnel expenses are virtually the same with the retirement and replacement of a long term position. Supplies have been cut in an effort to reduce the budget. Services reflect an increase in insurance premiums for the department. There is a potential severance pay out for the retirement of some employees (\$56,000). The other increases are \$104,912 to be transferred for City Hall administrative services, \$205,264 identified for depreciation and \$100,000 identified as contingency for the department.

PARKS & RECREATION REVENUES FOR PARKS MAINTENANCE

Park & Recreation (555) Revenue / Parks Maintenance							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Property Taxes	869,363	869,508	4,348	869,698	816,854	891,519	3%
Grants	213,238	386,762	-	-	-	-	---
Rents & Royalties	18,649	19,614	20,473	21,500	22,103	21,720	1%

Park & Recreation (555) Revenue / Parks Maintenance

Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Transfers	117,402	46,845	104,115	354,408	342,730	123,112	-65%
Contributions & Donations	4,937	7,619	7,697	7,948	7,080	6,200	-22%
Other	334	183	378	100	244	-	-100%
Total Fund	1,223,923	1,330,531	137,011	1,253,654	1,189,011	1,042,551	-17%

REVENUE ANALYSIS

Property Taxes will not change significantly. The decrease in transfers is a result of \$185,821 that was spent to complete MLK Jr. Park. This money was taken out of a TIF Fund to replace park funds used to construct the park. Rents are from shelter rentals and transfers reflect operational maintenance for city landscape areas for a full year. Contributions and Donations are expected to be slightly decreased when compared 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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	676,446	630,637	516,511	924,561	810,319	864,866	-6%
Supplies	76,117	113,686	92,058	119,123	106,005	105,435	-11%
Services	210,608	218,422	209,426	472,434	361,577	237,564	-50%
Other	707	765	944	600	450	1,000	67%
Capital	269,057	592,149	52,200	-	-	100,000	NEW
Transfers	-	22,343	-	-	-	24,000	NEW
Contingency	127,008	12,732	8,301	12,732	10,146	11,068	-13%
Total Department	1,359,943	1,590,734	879,440	1,529,450	1,288,497	1,343,933	-12%

EXPENDITURE ANALYSIS

Personnel cost is down due to the retirement of the Park Superintendent and severance costs. Supplies and Services have been reduced in an effort to reduce the loss in the department. Almost all replacement equipment, maintenance of parking lots, repair of structures and rental equipment including a number of port a pots have been removed from the budget. The difference between revenues and expenditures will have to come from reserves. \$40,000 from gaming is budgeted to replace two ride-on mowers, and \$60,000 is identified to replace a playground at Longview Park and assorted playground equipment for Sunset Park. \$24,000 is to be transferred to Public Works in an effort to buy two used trucks or Broncos to do field maintenance and snow removal. \$44,711 is to be used for Fleet Amortization and \$81,952 is to be used for Fleet Maintenance. Depreciation makes up \$11,068.

PARKS & RECREATION REVENUES FOR RECREATION PROGRAMS

Park & Recreation (555) Revenue / Recreation Programs							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Property Taxes	883,521	883,892	4,419	883,704	830,008	905,876	3%
Grants	25,127	24,600	24,400	-	-	-	---
Charges for Services	3,218	2,717	3,510	3,200	4,773	3,100	-3%
Program Fees	181,488	177,291	133,961	187,605	141,113	179,275	-4%
Concessions	95,373	67,974	75,677	96,450	61,753	86,900	-10%
Rents & Royalties	40,481	30,671	26,145	38,110	26,230	34,100	-11%
Transfers	10,000	20,000	19,459	16,000	16,000	-	-100%
Contributions & Donations	7,346	10,626	13,077	10,175	18,091	12,125	19%
Other	6,707	1,618	594	1,500	1,742	1,000	-33%
Total Fund	1,253,261	1,219,389	301,242	1,236,744	1,099,710	1,222,376	-1%

REVENUE ANALYSIS

Total Recreation Program revenue is down slightly due to no grant activity being recorded for CY 2016. A portion of our revenue has been transferred to RIFAC as the programs are taking place there. Expenditures for those programs are also located in the RIFAC budget. Adult sports (Softball) have weakened across the country over the past 8 years. We hold one of the few ASA Adult Softball Tournaments in the state, but league participation is down. As a result, we rent the fields for travel baseball, and outside tournaments through the summer. We will provide an after school program at one of the elementary schools which is paid for by the school. Rentals reflect the use of fields, or other recreational facilities including the Hauberg Center. The use of that facility has continued to drop off with other options available including the King Center and Library. Donations seem to average about \$12,000, with most of this attributed to the ALS Concert. Other contains miscellaneous fees that are received as a result of special events or unexpected revenue sources.

PARKS & RECREATION EXPENDITURES RECREATION PROGRAMS

Park & Recreation Fund Expenditure / Park & Recreation - Recreation Programs							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	457,061	472,065	388,320	376,485	380,997	384,119	2%
Supplies	86,067	72,004	71,323	99,957	85,624	97,228	-3%
Services	185,151	173,227	186,076	231,389	176,090	179,720	-22%
Other	8,704	8,800	7,517	9,122	6,525	9,735	7%
Capital	-	28,446	28,033	-	-	-	---
Transfers	19,166	17,900	-	-	-	-	---
Total Department	756,149	772,442	681,269	716,953	649,236	670,802	-6%

EXPENDITURE ANALYSIS

Service expenses are down, reflecting a decrease in projects provided by outside service vendors. This includes recoating tennis courts, repair of ball field fences, and other specialized skills that cannot be

performed in-house. Transfers as been eliminated as a result of hiring our own security at Whitewater Junction. This had been a transfer to the general fund in an effort to offset police services. There is no Capital scheduled. The revenue in this division is also used to offset administrative costs which do not have a revenue source.

PARKS & RECREATION REVENUES FOR WHITEWATER JUNCTION AQUATIC CENTER

Park & Recreation (555) Revenue / Whitewater Junction Aquatic Center							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Charges for Services	264,524	243,777	228,717	246,200	232,948	244,900	-1%
Program Fees	1,299	734	1,240	1,000	897	1,000	0%
Concessions	78,634	68,332	62,486	74,300	81,526	73,700	-1%
Rents & Royalties	7,038	5,938	8,280	7,000	7,615	9,000	29%
Transfers	105,000	100,000	105,000	105,000	105,000	110,000	5%
Total Fund	456,495	418,781	405,723	433,500	427,986	438,600	1%

REVENUE ANALYSIS

The revenues for Whitewater Junction are up slightly to reflect an increase in the rental fee for private parties. The weather was not conducive for good attendance numbers the past few years, but we should reach our projections with 7 to 9 days of 90+ degree weather. This past year we had two weeks of cool temperatures and rain in June which is a critical time for selling memberships

PARKS & RECREATION EXPENDITURES WHITEWATER JUNCTION AQUATIC CENTER

Park & Recreation Fund Expenditure / Park & Recreation - Whitewater Junction Aquatic Center							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	144,851	160,238	161,252	158,481	150,146	173,909	10%
Supplies	76,271	75,219	64,398	72,253	70,933	81,585	13%
Services	70,722	74,134	65,224	80,936	68,432	76,595	-5%
Other	245	545	340	294	245	470	60%
Debt Service	116,950	109,883	111,220	111,450	111,196	113,300	2%
Transfers	12,000	12,600	-	-	-	-	---
Contingency	132,599	128,443	96,332	128,443	117,740	128,443	0%
Total Department	553,638	561,062	498,766	551,857	518,692	574,302	4%

EXPENDITURE ANALYSIS

Personnel is up as a result of hiring security as a part of the staff at the pool. In the past this expense was a \$12,600 transfer to the general fund for police services. Whitewater Junction is a summertime facility that operates for three months, but has expenses all year long. The Loan is paid for by gaming and the expense for the loan is paid by revenues from patrons.

PARKS & RECREATION REVENUES FOR HIGHLAND SPRINGS GOLF COURSE

Park & Recreation (555) Revenue / Highland Springs Golf Course Dept							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Charges for Services	499,953	474,267	438,644	549,600	462,561	533,000	-3%
Program Fees	380	(120)	8,821	7,000	6,541	8,000	14%
Concessions	165,633	139,307	132,218	162,500	147,849	155,000	-5%
Rents & Royalties	206,085	204,170	201,891	211,200	218,224	206,000	-2%
Contributions & Donations	664	600	300	1,000	-	1,000	0%
Other	21,562	19,312	18,572	19,400	16,267	18,500	-5%
Total Fund	894,277	837,536	800,446	950,700	851,442	921,500	-3%

REVENUE ANALYSIS

Highland Springs is a seasonal facility that collects most of its revenues between April and October, but is weather dependent. We have had uncharacteristic spring weather the past couple of years, which cuts back on pass sales, and developing a "golfing habit" for our regular players. Staff has worked hard to increase special event activities and lessons which is reflected in the Program Fee section.

PARKS & RECREATION EXPENDITURES FOR HIGHLAND SPRINGS GOLF COURSE

Park & Recreation Fund Expenditure / Park & Recreation - Highland Springs Golf Course							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	518,554	499,584	435,765	513,029	498,652	517,319	1%
Supplies	253,801	262,242	242,695	261,561	235,585	275,938	5%
Services	138,817	150,991	161,749	161,102	138,628	156,058	-3%
Other	2,843	2,710	1,712	4,376	3,930	2,878	-34%
Capital	31,028	54,175	63,667	-	-	-	---
Contingency	18,526	10,306	5,102	10,306	5,549	6,772	-34%
Total Department	963,569	980,008	910,690	950,374	882,344	958,965	1%

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. We have reduced expenditures by reducing some dues and certifications.

PARKS & RECREATION REVENUES FOR SAUKIE GOLF COURSE

Park & Recreation (555) Revenue / Saukie Golf Course							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Charges for Services	314,106	283,748	256,414	379,500	307,080	322,400	-15%

Park & Recreation (555) Revenue / Saukie Golf Course

Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Program Fees	420	1,781	6,070	2,000	6,371	5,500	175%
Concessions	88,565	66,375	66,866	77,000	62,477	73,000	-5%
Rents & Royalties	180,170	144,808	147,334	171,300	139,060	161,200	-6%
Other	15,286	15,357	15,093	16,000	4,577	15,000	-6%
Total Fund	598,547	512,069	491,777	645,800	519,565	577,100	-11%

REVENUE ANALYSIS

The decrease in revenues reflects the weather pattern that we seem to be experiencing the past few years. While we are showing a slow increase in the number of rounds for both courses, a warm spring would make a significant difference. Program Fees is up as a result of increased youth activity and special events.

PARKS & RECREATION EXPENDITURES FOR SAUKIE GOLF COURSE

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

Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	318,177	302,830	278,430	306,787	325,279	313,921	2%
Supplies	136,934	148,354	128,981	149,862	131,878	157,410	5%
Services	137,260	118,629	125,997	141,768	106,127	125,970	-11%
Other	(455)	2,029	1,323	2,908	2,262	1,893	-35%
Capital	-	32,205	10,671	32,909	30,475	10,000	-70%
Contingency	19,919	10,651	4,281	10,651	4,397	5,708	-46%
Total Department	611,835	614,698	549,683	644,885	600,418	614,902	-5%

EXPENDITURE ANALYSIS

Services have been reduced along with Capital. The \$10,000 identified for Capital is to make improvements to the irrigation system for selected tees and greens.

PARKS & RECREATION REVENUES FOR GOLF PRO SHOP

Park & Recreation (555) Revenue /Golf Pro Shop

Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Concessions	71,216	44,115	35,730	45,000	39,319	45,000	0%
Other	-	573	284	-	410	300	NEW
Total Fund	71,216	44,688	36,014	45,000	39,729	45,300	1%

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	-	684	-	62	-	537	766%
Supplies	56,174	39,016	27,484	29,886	29,842	25,000	-16%
Services	340	964	300	590	568	550	-7%
Other	1,504	436	44	389	389	300	-23%
Total Department	58,018	41,100	27,828	30,927	30,799	26,387	-15%

EXPENDITURE ANALYSIS

The reduction in expense at the Pro Shop is due to the reduction of marketing for the Christmas Sale. Most of the sales are for golf passes or gift certificates.

PARKS & RECREATION REVENUES FOR RI FITNESS & ACTIVITY CENTER

Park & Recreation (555) Revenue / RI Fitness & Activity Center							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Grants	-	629	-	-	-	-	---
Charges for Services	954,854	954,981	675,280	982,650	954,961	975,650	-1%
Program Fees	202,202	211,746	151,380	209,250	218,014	242,300	16%
Concessions	1,694	2,031	1,308	1,835	2,104	1,850	1%
Rents & Royalties	27,251	32,177	17,919	35,000	23,471	31,200	-11%
Contributions & Donations	-	-	-	300	-	300	0%
Other	7,714	9,568	5,555	12,505	9,282	7,800	-38%
Total Fund	1,193,715	1,211,132	851,442	1,241,540	1,207,832	1,259,100	1%

REVENUE ANALYSIS

The increase in Program fees is due to the expansion of programs held at RIFAC including youth sports, school break programs and indoor golf lessons. Rents have stabilized at about \$31,000. 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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	517,396	507,415	363,296	375,955	432,324	389,001	3%
Supplies	104,687	97,692	97,420	93,034	75,251	124,896	34%
Services	413,444	420,290	319,697	489,120	431,102	456,318	-7%
Other	1,859	1,497	1,976	2,345	1,139	2,950	26%

Park & Recreation Fund Expenditure / Park & Recreation - RI Fitness & Activity Center							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Capital	84,179	-	-	-	-	-	---
Debt Service	223,144	224,304	206,810	226,838	226,431	226,800	0%
Contingency	206,965	146,804	108,765	149,524	133,389	147,740	-1%
Total Department	1,551,674	1,398,002	1,097,964	1,336,816	1,299,636	1,347,705	1%

EXPENDITURE ANALYSIS

Personnel expense represents normal increases in salaries. Supplies are up as a result of new programming which is offset by fees. Other expenditures are down slightly. Contingency reflects \$147,740 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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Grants	-	-	-	4,075	4,075	-	-100%
Charges for Services	8,219	4,870	5,740	6,500	6,500	-	-100%
Program Fees	(95)	(9)	-	1,000	780	900	-10%
Concessions	13,289	7,373	2,321	2,900	6,723	3,150	9%
Rents & Royalties	15,728	14,715	16,762	15,850	15,546	16,850	6%
Transfers	76,237	72,198	46,685	89,873	84,561	82,522	-8%
Contributions & Donations	14,921	13,928	16,064	19,439	23,689	5,500	-72%
Other	-	-	-	4,000	-	4,000	0%
Total Fund	128,299	113,075	87,572	143,637	141,874	112,922	-21%

REVENUE ANALYSIS

Schwiebert is settling into a steady use for weddings, concerts and special events. We continue to look for sponsors to offset costs for Red, White and Boom. We have been successful in obtaining sponsorships for the concerts from Modern Woodmen, the Arts Council, Happy Joes and Bent River. Transfers reflect funds identified to offset the maintenance of the park. 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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	84,339	75,007	57,249	85,367	89,379	91,408	7%
Supplies	10,931	11,084	8,500	8,593	6,010	10,140	18%
Services	27,908	23,238	22,193	51,592	43,893	28,040	-46%

Park & Recreation Fund Expenditure / Park & Recreation - Schwiebert Riverfront Park

Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Other	12,936	7,147	12,775	16,092	15,892	250	-98%
Total Department	136,114	116,476	100,717	161,644	155,174	129,838	-20%

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. Services and Other 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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Charges for Services	-	8,398	(262)	-	12,100	-	---
Investments & Loans	9,606	15,758	7,783	10,508	7,094	10,218	-3%
Total Fund	9,606	24,156	7,521	10,508	19,194	10,218	-3%

REVENUE ANALYSIS

A slight decrease in Investments & Loans is projected due to a lower fund balance which will generate less interest revenue.

CDBG LOAN FUND EXPENDITURES

CDBG Loan Programs Fund Expenditure / Comm & Econ Development - Neighborhood Redevelopment							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Services	5,355	5,295	4,241	8,000	5,400	19,100	139%
Programs	56,290	60,685	62,393	80,000	44,316	81,000	1%
Transfers	3,617	3,739	2,888	4,005	4,005	4,145	3%
Contingency	40,012	15,257	13,912	-	15,521	-	---
Total Department	105,274	84,976	83,434	92,005	69,242	104,245	13%

EXPENDITURE ANALYSIS

Service expenditures increased due to anticipated increase in banking services and fees.



ROCK ISLAND
ILLINOIS

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 within 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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Investments & Loans	11	-	-	-	-	-	---
Total Fund	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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Transfers	3,561	-	-	-	-	-	---
Total Department	3,561	-	-	-	-	-	---

EXPENDITURE ANALYSIS

This fund is no longer being utilized by the City.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Investments & Loans	1,170	689	1,030	758	5,121	793	5%
Total Fund	1,170	689	1,030	758	5,121	793	5%

REVENUE ANALYSIS

No analysis required.

CED LOAN FUND EXPENDITURES

Com/Econ Development Loans Fund Expenditure / Comm & Econ Development - Economic Development							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Programs	-	6,334	24,823	-	-	-	---
Transfers	96,235	-	-	-	-	-	---
Contingency	12,734	1,384	3,042	-	3,241	-	---
Total Department	108,969	7,718	27,865	-	3,241	-	---

EXPENDITURE ANALYSIS

Programs, Transfers, and Contingency 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.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Investments & Loans	42,333	78,864	27,751	50,474	47,550	50,000	-1%
Total Fund	42,333	78,864	27,751	50,474	47,550	50,000	-1%

REVENUE ANALYSIS

No analysis required.

CIRLF LOAN FUND EXPENDITURES

CIRLF Loan Fund Expenditure / Comm & Econ Development - Economic Development							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Supplies	-	43	28	99	30	100	1%
Services	6,565	5,624	4,297	9,136	6,019	20,600	125%
Other	-	174	21	65	-	200	208%
Programs	200,846	338,768	36,586	500,000	260,000	350,000	-30%
Contingency	137,231	(21,773)	144,812	-	(129,794)	-	---
Total Department	344,642	322,836	185,744	509,300	136,255	370,900	-27%

EXPENDITURE ANALYSIS

Anticipated banking services increased substantially due to the new micro-CIRLF program. Program expenditures for bank loans are projected lower for CY 2016.



ROCK ISLAND
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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 2016.

MPF ENDOWMENT LOAN FUND REVENUES

MPF Endowment Loans Fund (585) Revenue							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Investments & Loans	253	62	-	19	-	-	-100%
Total Fund	253	62	-	19	-	-	-100%

REVENUE ANALYSIS

No interest on investments is projected for CY 2016.

MPF ENDOWMENT LOAN FUND EXPENDITURES

MPF Endowment Loans Fund Expenditure / Comm & Econ Development - Economic Development							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Programs	4,820	4,752	-	-	-	-	---
Contingency	6,046	3,868	-	-	-	-	---
Total Department	10,866	8,620	-	-	-	-	---

EXPENDITURE ANALYSIS

This fund is no longer being utilized by the City.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Grants	11,859	-	-	-	-	-	---
Investments & Loans	-	(9)	-	-	-	-	-100%
Total Fund	11,859	(9)	-	-	-	-	-100%

REVENUE ANALYSIS

No revenue is anticipated for CY 2016.

BROWNFIELD REVOLVING LOAN FUND EXPENDITURES

Brownfield Revolving Loan Fund Expenditure / Comm & Econ Development - Economic Development							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Programs	11,859	-	-	-	-	-	---
Total Department	11,859	-	-	-	-	-	---

EXPENDITURE ANALYSIS

No activity is anticipated in this fund for CY 2016.



ROCK ISLAND
ILLINOIS

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Charges for Services	75,838	74,541	25,867	82,600	13,184	82,600	0%
Rents & Royalties	25,000	-	400	-	-	-	---
Equipment Maintenance	3,398,439	3,338,927	2,661,802	4,081,434	3,417,889	4,097,042	0%
Transfers	609,740	2,584,729	3,500	-	-	24,000	NEW
Investments & Loans	497	(901)	1,856	4,255	3,917	9,082	113%
Sale of Fixed Assets	-	46,140	-	83,928	-	85,352	2%
Other	8,256	5,490	3,687	3,200	5,361	3,200	0%
Total Fund	4,117,770	6,048,926	2,697,112	4,255,417	3,440,351	4,301,276	1%

REVENUE ANALYSIS

Equipment Maintenance revenue is projected to remain the same. Interest is up due to increased available cash earning higher rates. The \$24,000 transfer is from Parks for the purchase of used vehicles.

FLEET SERVICES FUND EXPENDITURES

Fleet Services Fund (601) & fleet Amortization (602) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	825,240	878,503	743,706	946,503	997,739	1,036,751	10%
Supplies	1,269,398	1,286,624	936,736	1,292,038	1,068,352	1,333,323	3%
Services	236,073	221,694	167,060	196,107	179,484	153,170	-22%
Other	8,782	7,808	9,554	19,990	11,335	22,100	11%
Capital	658,817	890,446	138,476	1,392,015	1,202,273	867,179	-38%
Transfers	870,247	2,885,265	208,033	288,472	288,472	298,569	4%
Contingency	525,694	920,129	401,864	585,232	488,400	560,818	-4%
Total Department	4,394,251	7,090,469	2,605,429	4,720,357	4,236,055	4,271,910	-10%

EXPENDITURE ANALYSIS

Personnel costs are higher due to an increase in projected overtime and severance pay for a retiring employee. Temporary employees are not anticipated in 2016 so Services is lower. Capital expenditures are lower. Major purchases include a fire truck and a sewer jetter/vactor.



ROCK ISLAND
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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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Business Lic & Permits	2,527	2,375	2,425	3,025	3,200	3,700	22%
Charges for Services	27,244	39,943	41,781	36,500	43,813	40,925	12%
Engineering	800,732	739,545	577,998	1,352,000	921,746	1,207,038	-11%
Transfers	157,544	145,548	215,302	188,563	188,563	160,000	-15%
Investments & Loans	(1,461)	(2,305)	(1,176)	-	(2,542)	-	---
Other	191	-	-	-	-	-	---
Total Fund	986,777	925,106	836,330	1,580,088	1,154,780	1,411,663	-11%

REVENUE ANALYSIS

More Permit revenue and Charges for Services are expected to 2016 due to a projected increase in projects. Engineering fees are down slightly but that varies year to year based on the number of projects in work. Transfers from other funds are down slightly based on projected need.

ENGINEERING FUND EXPENDITURES

Engineering Fund (606) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	1,006,150	1,001,850	806,547	1,162,570	929,663	1,104,016	-5%
Supplies	36,216	9,564	35,295	12,603	8,488	6,820	-46%
Services	61,235	41,855	32,981	60,420	44,746	49,423	-18%
Other	2,620	3,289	1,700	4,952	3,216	3,213	-35%
Capital	-	16,076	6,623	118,378	103,869	-	-100%
Transfers	176,462	182,418	140,918	195,406	195,406	202,245	3%
Contingency	-	-	-	10,090	-	20,000	98%
Total Department	1,282,683	1,255,052	1,024,064	1,564,419	1,285,388	1,385,717	-11%

EXPENDITURE ANALYSIS

Personnel costs are down slightly due to the elimination of the Engineering incentive and the replacement of retiring personnel with new personnel at a lower salary. Supplies are lower because fewer supplies are needed for the service van (utility locates) and reduced equipment purchases. Services are lower due to

the elimination of the uniform contract and reduced equipment repairs. Contingency is always set at \$20,000 at the beginning of the fiscal year but is transferred into different line items during the year if needed.

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Charges for Services	2,808	2,327	509	-	174	-	---
Hydroplant	197,267	394,530	124,094	208,000	94,912	165,000	-21%
Investments & Loans	2,296	(3,261)	(14)	-	(254)	-	---
Total Fund	202,371	393,596	124,589	208,000	94,832	165,000	-21%

REVENUE ANALYSIS

Revenue is based on the average production. Six floods in the past three years and maintenance issues with the substation this year resulted in a lower projection for 2016. If production levels return to normal revenue of \$190,000 – \$200,000 can be expected.

HYDROELECTRIC PLANT FUND EXPENDITURES

Hydroelectric Plant Fund (609) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	9,656	12,134	11,624	30,289	29,441	30,505	1%
Supplies	7,427	5,918	2,902	22,212	2,358	17,250	-22%
Services	35,992	22,122	24,730	54,610	54,086	57,363	5%
Debt Service	171,610	168,856	157,850	169,069	168,850	171,141	1%
Contingency	94,256	58,866	44,150	59,777	53,961	68,866	15%
Total Department	318,941	267,896	241,256	335,957	308,696	345,125	3%

EXPENDITURE ANALYSIS

Fewer repair parts are expected in 2016 resulting in a reduction in Supplies. Services are higher due to a \$14,000 increase in insurance premiums. Personnel and Debt Service remain constant. \$10,000 of the Contingency expense is actual contingency, the rest is depreciation which has increased.



ROCK ISLAND
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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 claims.

SELF-INSURANCE FUND REVENUES

Self-Insurance Fund (621) Revenue							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Charges for Services	59,591	67,745	59,020	58,424	45,994	60,224	3%
Employer Contribution	1,269,565	1,199,083	961,130	1,446,554	1,446,555	1,554,301	7%
Investments & Loans	3,519	1,677	506	2,527	1,147	3,488	38%
Other	-	302	11,001	-	-	-	---
Total Fund	1,332,675	1,268,807	1,031,657	1,507,505	1,493,696	1,618,013	7%

REVENUE ANALYSIS

Self-insurance overall revenues will increase 7% in CY 2016. Charges-for-Service are the result of collecting damage to city property from negligent third parties. Employer Contributions are from other City departments based upon their actual claims experience and insurance premiums pertaining to their operation. The self-insurance fund is currently in a deficit position (\$1,891). By policy, the fund should have one year of operating expenses in reserve. As a result, revenues were increased to renew the fund and help get it into financial compliance over the next five years. Investment & Loans will increase 38% as a result of the improved financial condition of the fund.

SELF-INSURANCE FUND EXPENDITURES

Self-Insurance Fund (621) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	78,346	99,625	77,828	104,710	99,061	115,704	10%
Supplies	42	160	92	160	121	100	-38%
Services	1,373,873	1,634,450	854,840	1,242,523	1,316,011	1,276,833	3%
Other	-	-	1,032	-	-	-	---
Transfers	2,122	23,050	-	-	-	-	---
Total Department	1,454,383	1,757,285	933,792	1,347,393	1,415,193	1,392,637	3%

EXPENDITURE ANALYSIS

The Self-Insurance overall budget will increase 3% in CY 2016. Personnel will increase 10% primarily due to severance costs associated with the retirement of the Risk Manager. Supplies will decrease modestly in dollar terms. Services will increase modestly to reflect higher general liability claim costs and a slight increase in commercial insurance costs.

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 providers, third party administration, COBRA administration); CVS (pharmacy); Metlife (dental); Aevisis (vision); Towers-Watson (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 program administration.

HEALTH BENEFIT FUND REVENUES

Employee Health Plan Fund (626) Revenue							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Grants	71,161	63,348	73,478	71,000	83,144	-	-100%
Charges for Services	57,874	65,097	61,500	79,621	104,437	82,018	3%
Employer Contribution	3,330,396	3,383,970	2,544,052	3,375,546	3,391,703	3,280,627	-3%
Employee Contribution	1,171,109	1,195,202	921,672	1,212,841	1,243,767	1,198,432	-1%
Retiree Contribution	842,424	914,900	410,151	431,035	441,902	433,854	1%
Investments & Loans	12,607	12,229	6,047	8,324	9,579	14,698	77%
Other	104,675	162,907	55,180	70,000	101,618	74,900	7%
Total Fund	5,590,246	5,797,653	4,072,080	5,248,367	5,376,150	5,084,529	-3%

REVENUE ANALYSIS

Health insurance overall revenues will decrease 3% in CY 2016. Grants related to the Retiree Drug Subsidy (RDS) will cease in CY 2016 because the City no longer covers prescription drugs for Medicare eligible retirees. In exchange for removing the Medicare 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 Services 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 expired 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. RI County has indicated it does not plan to renew the intergovernmental agreement so plans will be made to find another health partner or look at scaling back the hours of the Wellness Center. Investments and Loans are up 77%. This is primarily due to a \$3.675 million fund balance. 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 slightly as a result of a new contracting agreement with CVS through the Heartland Healthcare Coalition.

HEALTH BENEFIT FUND EXPENDITURES

Employee Health Plan Fund (626) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	29,880	30,992	24,438	32,154	52,497	39,921	24%
Supplies	99	630	497	687	663	500	-27%
Services	4,508,022	5,560,303	3,584,578	5,395,436	5,157,362	5,357,289	-1%
Other	197	1,135	2,064	61,696	61,563	62,502	1%
Transfers	4,124	4,263	3,293	4,566	4,566	4,726	4%
Total Department	4,542,322	5,597,323	3,614,870	5,494,539	5,276,651	5,464,938	-1%

EXPENDITURE ANALYSIS

Health insurance overall expenditures will decrease 1% in CY 2016. According to the City's actuary, medical and prescription drug cost trend was predicted at 8 percent and 9 percent, respectively. However, CY 2016 premiums will decrease 4.4%. Due to usage of fund balance, the health plan has a planned deficit of (\$380,000) for CY 2016. Supplies will be reduced modestly in CY 2016. Services are decreasing 1%. 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 1%. 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)



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PENSION TRUST FUNDS

The Pension Trust funds consist of the Police and Fire Pension funds which provide retirement benefits for sworn police personnel, firefighters, and their beneficiaries. They are funded by employee and employer contributions. The tax levy for the employer's share is determined annually by an actuarial computation. Retirement benefits are paid monthly from these funds through the City's payroll system. Each fund is managed by a pension board made up of retirees and City personnel.

FIRE PENSION FUND

FIRE PENSION REVENUES

Fire Pension Fund (701) Revenue							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Employer Contribution	1,978,959	2,030,816	2,186,165	2,676,324	2,684,958	2,803,150	5%
Employee Contribution	407,156	362,361	288,706	390,866	416,580	407,605	4%
Investments & Loans	1,714,575	2,007,389	802,357	-	432,925	-	---
Total Fund	4,100,690	4,400,566	3,277,228	3,067,190	3,534,463	3,210,755	5%

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	3,236,178	3,651,721	3,190,857	3,922,017	3,869,325	3,964,263	1%
Services	37,922	43,054	33,666	44,000	61,362	59,410	35%
Other	5,482	5,606	5,714	5,800	5,862	6,200	7%
Contingency	37,407	128,107	11,679	-	537,928	-	---
Total Department	3,316,989	3,828,488	3,241,916	3,971,817	4,474,477	4,029,873	1%

EXPENDITURE ANALYSIS

Services is up due to expenditures for the services provided by various financial companies used by the Fire Pension Board.

POLICE PENSION FUND

POLICE PENSION REVENUES

Police Pension Fund (706) Revenue							
Revenue by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Employer Contribution	2,171,239	2,301,409	2,421,323	2,687,850	2,699,383	2,687,850	0%
Employee Contribution	519,984	551,866	419,739	552,861	590,127	593,461	7%
Investments & Loans	2,682,428	3,333,049	1,358,626	-	(19,514)	-	---
Other	19,795	-	-	-	-	-	---
Total Fund	5,393,446	6,186,324	4,199,688	3,240,711	3,269,996	3,281,311	1%

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	3,221,327	3,706,585	3,239,492	4,042,314	3,971,835	4,040,971	0%
Services	37,846	46,874	29,094	46,000	56,082	47,210	3%
Other	6,637	6,920	7,298	7,300	7,778	8,000	10%
Contingency	804	184,607	35,521	-	246,219	-	---
Total Department	3,266,614	3,944,986	3,311,405	4,095,614	4,281,914	4,096,181	0%

EXPENDITURE ANALYSIS

Other shows a slight increase due the anticipated increase in the Illinois Police Pension Compliance Fee which is paid annually to the State of Illinois.

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Employee Contribution	79,700	67,157	58,009	68,000	67,354	72,033	6%
Investments & Loans	20	34	27	460	16	808	76%
Total Fund	79,720	67,191	58,036	68,460	67,370	72,841	6%

REVENUE ANALYSIS

Investments & Loans is projected to see a slight increase based on an increase in the fund balance from which investment interest is received as well as an anticipated increase in the interest rate received on all City investments.

CAFETERIA PLAN EXPENDITURES

Cafeteria Plan Fund (711) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	74,862	69,977	52,891	68,000	64,992	72,033	6%
Total Department	74,862	69,977	52,891	68,000	64,992	72,033	6%

EXPENDITURE ANALYSIS

Personnel actual expenditures has seen a decline over the last few years but is projected to be increase slightly in CY 2016 as more employees participate in the Cafeteria Plan.



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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.



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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 (Currently is not a part of the State of Illinois Budget. However, great effort is being made by a network to have the grant reinstated with the state during this current budget impasse), 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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Grants	211,052	397,589	369,570	777,412	438,670	509,743	-34%
Charges for Services	-	-	-	5,000	3,800	5,000	0%
Program Fees	4,048	4,721	2,104	8,650	10,293	7,150	-17%
Concessions	-	-	-	-	96	100	NEW
Transfers	133,241	107,182	65,147	-	-	-	---
Investments & Loans	(12)	140	146	799	311	933	17%
Contributions & Donations	39,683	56,523	34,606	54,796	54,691	30,940	-44%
Other	-	-	500	500	-	-	-100%
Total Fund	388,012	566,155	472,073	847,157	507,861	553,866	-35%

REVENUE ANALYSIS

The 34% decrease in Grants fund revenue is mainly due to a \$107,000 reduction in state funding in the Teen Reach Grant, which currently is not a part of the State of Illinois Budget. However, great effort is being made by a network to have the grant reinstated with the state during this current budget impasse. The 17% decrease in Program Fees is due to the Striders Track Program not offering a Summer Program. The program is in the process of restructuring and the development of additional volunteers. The 17% increase in Investments & Loans is due to adjustments to facilitate funding requirements. Contributions & Donations are expected to decrease 44% based on the continued focus on grants and unrestricted revenue strategies for sustainability purposes. The 100% decrease in the Other category is non-operational revenue with no recorded action, therefore it will be removed.

KING CENTER ADMINISTRATION EXPENDITURES

MLK Activity Fund & Dept of Human Services Fund Expenditure / MLK Center - Administration							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	85,789	95,322	36,206	88,322	48,847	75,694	-14%
Supplies	-	76	-	6	6	-	-100%
Services	1,309	225	7,710	14,837	10,117	4,500	-70%
Other	3,090	642	768	1,103	1,093	770	-30%
Contingency	80	-	-	-	-	-	---
Total Department	90,268	96,265	44,684	104,268	60,063	80,964	-22%

EXPENDITURE ANALYSIS

The 14% decrease in Personnel is the result of an allowable increase in administration allocation in existing grants. The 70% reduction in Services is due to a reduction in employment services in the administration area. The 30% reduction in Other is due to Department of Health Services Teen REACH Grant elimination in the budget for CY 2016.

SPONSORED PROGRAMS EXPENDITURES

MLK Activity Fund & Dept of Human Services Fund Expenditure / MLK Center - Sponsored Programs							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Personnel	314,725	341,902	267,952	421,674	381,885	363,175	-14%
Supplies	21,525	30,626	42,520	65,215	35,937	37,014	-43%
Services	53,234	46,116	43,463	71,301	42,948	47,732	-33%
Other	10,634	20,089	19,975	37,763	29,462	30,791	-18%
Transfers	8,158	-	-	-	-	-	---
Contingency	-	-	-	141,416	-	-	-100%
Total Department	408,276	438,733	373,910	737,369	490,232	478,712	-35%

EXPENDITURE ANALYSIS

The 14% decrease in Personnel is based upon the expected DHS Teen REACH grant elimination for CY 2016. Supplies are expected to decrease by 43% due to reallocation of supply expenditures in rerouted as allowable expenses in existing grants. Services will decrease by 33% due to reallocation of vehicle charges to program funds. The 100% decrease in the Contingency category is based upon the elimination of CDBG budget funding for King Center satellite programs (Athletic and Recreational) for this fiscal year.

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 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Grants	-	400,000	-	-	-	-	---
Investments & Loans	755	-	-	-	-	-	---
Contributions & Donations	43,459	7,000	7,000	8,669	8,669	-	-100%
Total Fund	44,214	407,000	7,000	8,669	8,669	-	-100%

REVENUE ANALYSIS

No activity is anticipated in this fund for CY 2016.

MLK CAPITAL CONTRIBUTIONS FUND EXPENDITURES

MLK Capital Contributions Fund (907) Expenditure							
Expense by Object:	Actual FY 12-13	Actual FY 13-14	Actual CY 2014	Budget CY 2015	Estimated CY 2015	Proposed CY 2016	% Var
Transfers	493,162	7,000	407,000	8,669	8,669	-	-100%
Total Department	493,162	7,000	407,000	8,669	8,669	-	-100%

EXPENDITURE ANALYSIS

No activity is anticipated in this fund for CY 2016.



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Capital

Table 1

Account Number				Amount
101-256081-56405-6092223	Computer Software	City Website Upgrade	<u>30,000</u>	30,000
224-414229-56404-0000000	Computer Hardware	Livescan machine	<u>20,000</u>	20,000
301-616311-56301-2706000	Streets/Alleys	38 St Resurfacing, 7 - 18 Av	225,000	
301-616316-56301-2686000	Streets/Alleys	45 St Reconstruction, 23 - 24 Av	165,000	
301-616316-56301-2771000	Streets/Alleys	12 St Reconstruction, 5 - 7 Av	185,000	
301-616316-56301-2772000	Streets/Alleys	13 St Reconstruction, 5 - 7 Av	185,000	
301-616316-56501-2686000	Engineering Services	45 St Reconstruction, 23 - 24 Av	<u>10,000</u>	770,000
501-618352-56201-2760000	Buildings-New Construction	WTF Filter Bldg Replacement	11,231,737	
501-618352-56501-2760000	Engineering Services	WTF Filter Bldg Replacement	50,000	
501-619356-56310-2766000	Water System Improvements	Valve Replacement Program	<u>50,000</u>	11,331,737
506-618341-56501-2687000	Engineering Services	Farmall Tank engineering services	10,000	
506-618341-56501-2741000	Engineering Services	Sewer Outfall #7 Relocate	100,000	
506-618341-56503-2687000	Legal Services	Farmall Tank legal services	15,000	
506-618346-56501-2747000	Engineering Services	System Control Improve - LTCP	120,000	
506-619346-56311-2733000	Wastewater System Improvements	Blackhawk Lift Station Improve	3,500,000	
506-619346-56311-2741000	Wastewater System Improvements	Sewer Outfall #7 Relocate	1,700,000	
506-619346-56311-2742000	Wastewater System Improvements	Sewer, 26 - 30 St & 5 - 9 Av	1,040,000	
506-619346-56501-2688000	Engineering Services	6 Av Relief Sewer	50,000	
506-619346-56501-2733000	Engineering Services	Blackhawk Lift Station Improve	200,000	
506-619346-56501-2742000	Engineering Services	Sewer, 26 - 30 St & 5 - 9 Av	270,000	
506-619346-56501-2743000	Engineering Services	3 Av, 20 - 23 St Sewer Phase 1	<u>32,500</u>	7,037,500
507-619348-56501-0000000	Engineering Services	engineering services	2,000	
507-619356-56310-2774000	Water System Improvements	Outfall Valve Repair Program	135,000	
507-619356-56501-2774000	Engineering Services	Outfall Valve Repair Program	<u>15,000</u>	152,000
555-822601-56407-0000223	Maintenance Equipment - Gaming	Two Riding Mowers	40,000	
555-822601-56412-0000000	Recreational Equipment	Sunset east and west playgrounds	30,000	
		Longview middle playground	30,000	
555-854701-56315-0000000	Golf Course Improvement	Irrigation for Greens/Tees	<u>10,000</u>	110,000
601-617362-56407-0000000	Maintenance Equipment	rotary 2 post 15 ton truck lift	12,000	
601-617365-56406-0000000	Motor Vehicles	sewer jetting machine	208,792	
		fire pumper truck	585,637	
		truck mounted de-icing system	36,750	
		2 used Parks 4wd blazers	<u>24,000</u>	867,179
				<u>20,318,416</u>



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Infrastructure Maintenance Projects

Table 2

Account Number			Amount	
101-616301-53805-2140000	Street/Lot S/C	utility patches	210,000	
101-616301-53805-2155223	Street/Lot S/C - Gaming	mudjacking	25,000	
101-616301-53805-2376000	Street/Lot S/C	joint sealing	75,000	
101-616301-53805-2377223	Street/Lot S/C - Gaming	concrete patching	800,000	
101-616301-53805-2411000	Street/Lot S/C	brick streets	75,000	
101-616301-53805-2434000	Street/Lot S/C	asphalt patching	94,862	
101-616301-53805-2759000	Street/Lot S/C	in-house asphalt street recycle prgrm	160,000	
		In-Place ACC Recycling	145,000	
101-616304-53805-2111223	Street/Lot S/C - Gaming	sealcoat	50,000	
101-616306-53805-0000000	Street/Lot S/C	long line painting	71,500	
101-616322-53805-2460223	Street/Lot S/C - Gaming	ditch cleaning	<u>15,000</u>	1,721,362
201-312801-53806-0000000	Infrastructure Maintenance	downtown roads & sidewalks	<u>100,000</u>	100,000
251-711401-53805-0000000	Street/Lot S/C	snow removal	8,000	
251-711401-53806-6203223	Infrastructure Maintenance	Main Library Security Cameras	50,000	
251-714402-53805-0000000	Street/Lot S/C	snow removal	8,000	
251-714403-53805-0000000	Street/Lot S/C	snow removal	<u>7,000</u>	73,000
301-616311-53806-2690000	Infrastructure Maintenance	9 St Resurfacing, 31 - 46 Av	1,118,549	
301-616311-53806-2705000	Infrastructure Maintenance	18 Av Resurfacing, 17 - 46 St	400,000	
301-616315-53808-2142000	>\$10M Street/Alley Mtc	Sidewalk	120,000	
301-616316-53806-2717000	Infrastructure Maintenance	34 Av Reconstr, 20 - 22 St	330,000	
301-616316-53806-2770000	Infrastructure Maintenance	25 Av Resurfacing, 12 - 17 St	<u>260,000</u>	2,228,549
501-619356-53806-0000000	Infrastructure Maintenance	emergency water repairs	230,000	
501-619359-53806-2526000	Infrastructure Maintenance	WSRP repairs	<u>20,000</u>	250,000
506-619346-53806-1866000	Infrastructure Maintenance	manhole install/reconstruction prgrm	65,000	
506-619346-53806-2158000	Infrastructure Maintenance	emergency 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	50,000	
506-619359-53806-2564000	Infrastructure Maintenance	SLRP contractor fees	<u>80,000</u>	640,000
507-619348-53806-0000000	Infrastructure Maintenance	emergency repairs	35,000	
507-619348-53806-2412000	Infrastructure Maintenance	catch basin repair program	66,500	
507-619348-53806-2650000	Infrastructure Maintenance	outfall pipe lining program	<u>135,000</u>	236,500
510-616331-53805-0000000	Street/Lot S/C	garbage/4 on Big Island on 65th	<u>1,700</u>	1,700
555-813521-53806-0000000	Infrastructure Maintenance	Irrigation Repair / RPZ's	<u>300</u>	300
				<u>5,251,411</u>



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Programs

Table 3

<u>Account</u>	<u>Account Description</u>		<u>Budget Amount</u>
101-313851-55110-0000223	Contracted Services - Gaming	Social Service Organizations	50,000
201-312801-55105-0000000	Facade Improvement	downtown façade & grounds work	50,000
201-312801-55109-0000000	Rebates	property tax rebates	44,000
201-312801-55305-0000000	CED Building Improv	Centennial Bridge building upkeep	20,000
203-312801-55105-0000000	Facade Improvement	façade improvement program	75,000
203-312801-55301-0000000	CED Land Purchase	land purchases	67,000
204-312801-55109-0000000	Rebates	Jumer's rebate	1,650,000
207-312801-55105-0000223	Facade Improvement - Gaming	Facade Improvement Program	100,000
207-312801-55109-0000223	Rebates - Gaming	Cotton Mill rebate	23,500
		Residential Property Tax rebates	6,500
209-312801-55109-0000000	Rebates	11th Street agreement	100,000
213-312801-55301-0000000	CED Land Purchase	land purchase	100,000
242-313851-55204-6214010	EDPL Payout	EDPL Payout	10,000
242-313851-55204-6214610	EDPL Payout	EDPL Payout	30,000
242-313851-55210-6216010	RDPL Payout	RDPL Payout	14,250
242-313851-55210-6216610	RDPL Payout	RDPL Payout	42,750
242-313851-55220-6215010	TRL Payout	TRL Payout	7,000
242-313851-55220-6215610	TRL Payout	TRL Payout	21,000
506-619041-55109-0000000	Rebates	backflow prevention rebates	500
507-619892-55601-0000000	Rain Garden Program	rain garden program	20,000
507-619892-55602-0000000	Drainage Assistance Program	drainage assistance program	10,000
507-619892-55603-0000000	Sump Pump Program	sump pump program	2,000
541-617041-55109-0000000	Rebates	referral fees	1,000
581-313851-55205-6218000	ESPL 3% Underwriting	ESPL Underwriting	1,500
581-313851-55206-6218000	ESPL 3% Payout	ESPL Program	20,000
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
584-312801-55224-6221000	Business Loan	CIRLF Loans	350,000
			<u>2,875,500</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		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		7,000.00
RI Economic GROWTH contribution	Transfer - RI Econ GROWTH	40,000.00	40,000.00		40,000.00
Growth EAP Live/Work contribution	Transfer - Growth EAP Live/Work	10,000.00	10,000.00		10,000.00
Development Association of Rock Island (DARI)	Transfer - DARI	135,000.00	135,000.00		135,000.00
Rock Island Arsenal Lobbying	Transfer - RI Arsenal Lobbying	20,000.00	20,000.00		20,000.00
Metro Arts Summer program	Transfer - Metro Arts	10,000.00	10,000.00		10,000.00
River Action	Transfer - River Action	7,745.00	7,745.00		7,745.00
Chamber of Commerce dues	Transfer - Chamber of Commerce	20,000.00	20,000.00		20,000.00
Hispanic Chamber of Commerce	Transfer - Hispanic Chamber	750.00	750.00		750.00
Red, White, & Boom	Transfer - Red White Boom	10,000.00	10,000.00		10,000.00
Keep Rock Island Beautiful	Transfer - Keep RI Beautiful	18,500.00	18,500.00		18,500.00
QC First	Transfer - QC First	48,000.00	48,000.00		48,000.00
Labor Day Parade	Transfer - Labor Day Parade	15,000.00			0.00
Catering Services - Gaming			1,190.00		1,190.00
Entertainment Services - Gaming			4,420.00		4,420.00
Promotional Publication - Gaming			800.00		800.00
Internal copy/printing - Gaming			420.00		420.00
Operating S/C - Gaming			995.00		995.00
Equipment Rental - Gaming			1,990.00		1,990.00
Automotive Rental - Gaming			3,995.00		3,995.00
Promotions - Gaming			1,190.00		1,190.00
District Events Management	Transfer - District Event Management	28,500.00	28,500.00		28,500.00
Bi-State Regional Commission	Transfer - Bi-State	22,000.00	22,000.00		22,000.00
CED Rebates	Transfer - CED Rebates	30,000.00			0.00
Cotton Mill rebate			23,500.00		23,500.00
Residential Property Tax rebates			6,500.00		6,500.00
Social Service Organization (CAC - 50,000)	Transfer - Social Service Organization	50,000.00	50,000.00		50,000.00
Façade Improvement Program	Transfer - Façade Improvement Program	100,000.00	100,000.00		100,000.00
Substandard Structure Demolition	Transfer - Substandard Structure Demo	100,000.00	100,000.00		100,000.00
11th Street Intersection Improvement debt service (formerly Ridgewood Road Park)	Transfer - 11 St Intersect Debt Service Prin	98,182.00	65,000.00		65,000.00
	Transfer - 11 St Intersect Debt Service Int		33,182.00		33,182.00
Zoning & Sign Ordinance	Transfer - Zoning & Sign Ordinance	60,000.00	60,000.00		60,000.00
City Hall Remodel	Transfer - City Hall Remodel	0.00	0.00		0.00
Line of Credit (cover Walmart 2014B GO Bond)	Transfer - Line of Credit	50,000.00	50,000.00		50,000.00
Jumer Crossing Development debt services	Transfer - Jumer Cross Debt Service Prin	118,770.00	95,000.00		95,000.00
	Transfer - Jumer Cross Debt Service Int		23,770.00		23,770.00
Community & Economic Development		999,447.00	999,447.00	0.00	999,447.00
General Fund Deficit	Transfer - General Fund Deficit	1,124,825.00		1,124,825.00	1,124,825.00
Finance		1,124,825.00	0.00	1,124,825.00	1,124,825.00
Scott Air Packs (SCBA) Grant Match	Transfer - SCBA Grant Match	65,000.00	65,000.00		65,000.00
Fire		65,000.00	65,000.00	0.00	65,000.00
Computer Network Equipment Replacement	Transfer - Computer Network Equip Replace	150,000.00	150,000.00		150,000.00
City Website Upgrade	Transfer - City Website Upgrade	30,000.00	30,000.00		30,000.00
Info Technology		180,000.00	180,000.00	0.00	180,000.00
Main Library Security Cameras	Transfer - Library Security Cameras	50,000.00	50,000.00		50,000.00
Library		50,000.00	50,000.00	0.00	50,000.00
Whitewater Junction Debt Service	Transfer - WWJ Debt Service Principal	110,000.00	110,000.00		110,000.00

Allocation of Gaming and General Fund Carryover Funds

Table 4

		Total Requests	Gaming Funds	General Fund Carryover	Total
Two Riding Mowers	Transfer - Two Riding Mowers	40,000.00	40,000.00		40,000.00
Park		150,000.00	150,000.00	0.00	150,000.00
Police Facility Construction debt services 2013	Transfer - PD Facility Debt Service Prin	669,769.00	340,000.00		340,000.00
	Transfer - PD Facility Debt Service Int		329,769.00		329,769.00
Police Facility Construction debt services 2014	Transfer - PD Facility Debt Service Prin	669,713.00	365,000.00		365,000.00
	Transfer - PD Facility Debt Service Int		304,713.00		304,713.00
Police Facility Construction debt services 2015	Transfer - PD Facility Debt Service Prin	232,700.00	110,000.00		110,000.00
	Transfer - PD Facility Debt Service Int		122,700.00		122,700.00
800mhz radio system debt service (includes police radio/networking/fiber)	Transfer - 800mhz radio debt service Prin	167,975.00	130,000.00		130,000.00
	Transfer - 800mhz radio debt service Int		37,975.00		37,975.00
Police		1,740,157.00	1,740,157.00	0.00	1,740,157.00
Contract Street Maintenance		1,700,000.00			0.00
mudjacking	Transfer - mudjacking		5,000.00		5,000.00
joint sealing	Transfer - joint sealing		5,000.00		5,000.00
concrete patching	Transfer - concrete patching		22,000.00		22,000.00
brick streets	Transfer - brick streets		7,000.00		7,000.00
contract employees - streets	Transfer - contract employees streets		50,000.00		50,000.00
mudjacking	Transfer - mudjacking		25,000.00		25,000.00
joint sealing	Transfer - joint sealing			75,000.00	75,000.00
concrete patching	Transfer - concrete patching		800,000.00		800,000.00
brick streets	Transfer - brick streets			75,000.00	75,000.00
asphalt patching	Transfer - asphalt patching			94,862.00	94,862.00
asphalt patching	Transfer - asphalt patching		6,138.00		6,138.00
sealcoat	Transfer - sealcoat		3,000.00		3,000.00
sealcoat	Transfer - sealcoat		50,000.00		50,000.00
long line painting	Transfer - long line painting			71,500.00	71,500.00
tree removal / trimming	Transfer - tree removal / trimming			62,500.00	62,500.00
ditch cleaning	Transfer - ditch cleaning		3,000.00		3,000.00
Mowing Contract	Transfer - mowing contract		29,000.00		29,000.00
tree removal / levee	Transfer - tree removal / levee		5,000.00		5,000.00
ditch cleaning	Transfer - ditch cleaning		15,000.00		15,000.00
In-Place ACC Recycling	Transfer - In-Place ACC Recycling			145,000.00	145,000.00
In-Place ACC Recycling	Transfer - In-Place ACC Recycling		21,000.00		21,000.00
Sidewalk	Transfer - Sidewalk			120,000.00	120,000.00
Sidewalk	Transfer - Sidewalk			10,000.00	10,000.00
Special Assessment Program debt service	Transfer - Special Assess Debt Service	550,000.00	545,000.00		545,000.00
			5,000.00		5,000.00
Sunset Marina debt services	Transfer - Marina Debt Service Prin	53,400.00	40,000.00		40,000.00
	Transfer - Marina Debt Service Int		13,400.00		13,400.00
Public Works		2,303,400.00	1,649,538.00	653,862.00	2,303,400.00
Total Allocated		6,712,829.00	4,934,142.00	1,778,687.00	6,712,829.00



ROCK ISLAND
ILLINOIS

General Fund Five Year Projection

Table 5

Account Title	CY 2015 Budget Revised	CY 2016 Budget Proposed	CY2017 Budget Projected	CY2018 Budget Projected	CY2019 Budget Projected	CY2020 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	6,737,803	6,905,780	7,112,953	7,326,342	7,546,132	7,772,516
Local Taxes	7,551,529	7,445,000	7,593,900	7,745,778	7,900,694	8,058,707
State Taxes	10,015,300	10,600,056	10,812,057	11,028,298	11,248,864	11,473,842
Penalties/Collection Fee	32,150	14,550	14,841	15,138	15,441	15,749
Business license & permits	406,700	407,700	415,854	424,171	432,655	441,308
Non-business license & permits	656,500	501,100	511,122	521,344	531,771	542,407
Federal Grants	87,155	3,800	3,838	3,876	3,915	3,954
State Grants	12,016	5,573	5,629	5,685	5,742	5,799
Local Grants	29,264	0	0	0	0	0
Charges for services	5,598,768	4,471,334	4,560,761	4,651,976	4,745,015	4,839,916
Rents & Royalties	52,221	49,676	50,670	51,683	52,717	53,771
Transfers for Charges	2,354,610	2,537,670	2,588,423	2,640,192	2,692,996	2,746,856
Investments & Loans	17,848	34,504	35,194	35,898	36,616	37,348
Contributions & Donations	8,876	7,150	7,293	7,439	7,588	7,739
Reimbursements	160	150	153	156	159	162
Proceeds of Fixed Asset	4,000	6,000	6,120	6,242	6,367	6,495
Bond Proceeds & Rebates	6,600	7,750	7,983	8,142	8,305	8,471
Operating Transfers	5,055,677	4,059,825	4,181,620	4,307,068	4,436,280	4,569,369
Other	143,050	90,000	91,800	93,636	95,509	97,419
	<u>38,770,227</u>	<u>37,147,618</u>	<u>38,000,210</u>	<u>38,873,065</u>	<u>39,766,765</u>	<u>40,681,828</u>
Expenditure						
Personnel	25,584,128	25,783,245	27,072,407	28,426,028	29,847,329	31,339,695
Supplies	1,325,750	1,140,604	1,174,822	1,210,067	1,246,369	1,283,760
Services	9,762,181	7,366,866	7,587,872	7,815,508	8,049,973	8,291,473
Other	353,928	351,310	361,849	372,705	383,886	395,403
Programs	81,991	50,000	50,500	51,005	51,515	52,030
Capital	135,606	30,000	30,300	30,603	30,909	31,218
Transfers	420,949	373,074	391,728	411,314	431,880	453,474
Contingency/Bad Debt	1,754,178	2,025,915	2,046,174	2,066,636	2,087,302	2,108,175
	<u>39,418,711</u>	<u>37,121,014</u>	<u>38,715,653</u>	<u>40,383,865</u>	<u>42,129,163</u>	<u>43,955,228</u>
Net change in fund balances	<u>(648,484)</u>	<u>26,604</u>	<u>(715,442)</u>	<u>(1,510,800)</u>	<u>(2,362,398)</u>	<u>(3,273,400)</u>

Revenue Comparisons

Account Title	FY 12-13 Actual	FY 13-14 Actual	CY 2014 Actual
Property Taxes	16,679,490	15,990,613	13,797,833
Local Taxes	7,789,258	7,568,303	5,486,992
State Taxes	16,261,939	16,532,135	12,148,809
Penalties/Collection Fees	20,995	232,443	182,647
Business License & Permits	426,047	446,866	237,919
Non-Business License & Permits	702,599	728,578	585,194
Federal Grants	2,498,291	3,398,102	1,487,096
State Grants	301,501	1,000,883	65,823
Local Grants	211,487	254,005	228,443
Charges for Services	23,711,513	23,422,073	17,757,726
Program Fees	391,102	397,792	304,401
Concessions	516,683	397,455	381,670
Rents & Royalties	955,590	1,220,683	915,172
Employer Contributions	8,750,159	8,915,278	8,112,670
Employee Contributions	2,177,949	2,176,586	1,688,126
Retiree Contributions	842,424	914,900	410,151
Engineering Services	800,732	739,545	577,998
Equipment Maintenance	3,335,138	3,331,607	2,661,802
Central Stores	63,301	7,320	0
Electricity	197,267	394,530	124,094
Transfers for Charges	2,275,326	2,335,681	1,813,477
Investments and Loans	4,831,704	5,672,371	2,306,535
Contributions & Donations	305,996	276,624	500,241
Sale of Fixed Assets	11,738	54,701	1,528
Bond Proceeds	5,758,503	20,178,033	28,844,989
Operating Transfers	10,970,555	14,010,462	13,553,848
Other	247,427	277,065	156,109
Total before eliminations	111,034,714	130,874,634	114,331,293
Employer Contributions	8,750,159	8,915,278	8,112,670
Transfers	10,970,555	14,010,462	13,553,848
Equipment Maintenance	3,241,729	3,206,760	2,566,108
Hydroelectric	197,267	394,530	124,094
Engineering	800,732	739,545	577,998
Total after eliminations	87,074,272	103,608,059	89,396,575

Table 6

CY 2015 Proposed Budget	CY 2015 Revised Budget	CY 2016 Proposed Budget	Difference CY 2015 Budget vs CY 2016 Budget	Percent Change
15,232,249	15,259,796	15,712,652	480,403	3%
7,551,529	7,551,529	7,445,000	(106,529)	-1%
16,307,300	16,095,800	16,526,056	218,756	1%
242,175	255,925	226,250	(15,925)	-7%
409,725	409,725	411,400	1,675	0%
657,325	657,325	501,670	(155,655)	-24%
1,425,289	2,667,817	1,294,973	(130,316)	-9%
66,620	73,063	57,308	(9,312)	-14%
210,146	264,571	168,670	(41,476)	-20%
25,316,649	25,331,316	25,409,040	92,391	0%
404,315	417,240	444,925	40,610	10%
473,577	475,077	451,779	(21,798)	-5%
924,739	928,429	1,033,945	109,206	12%
10,186,274	10,186,274	10,325,928	139,654	1%
2,224,568	2,224,568	2,271,531	46,963	2%
431,035	431,035	433,854	2,819	1%
1,352,000	1,352,000	1,207,038	(144,962)	-11%
4,081,434	4,081,434	4,097,042	15,608	0%
0	0	0	0	-----
208,000	208,000	165,000	(43,000)	-21%
2,684,874	2,684,874	2,866,375	181,501	7%
183,831	183,833	286,243	102,412	56%
143,021	216,660	157,748	14,727	10%
4,587,928	4,587,928	91,352	(4,496,576)	-98%
17,954,793	22,006,043	24,971,179	7,016,386	39%
11,223,054	14,260,122	9,245,304	(1,977,750)	-18%
283,210	311,215	235,411	(47,799)	-17%
124,765,660	133,121,599	126,037,673	1,272,013	1%
10,186,274	10,186,274	10,325,928	139,654	1%
11,223,054	14,260,122	9,245,304	(1,977,750)	-18%
3,956,634	3,956,634	3,972,242	15,608	0%
208,000	208,000	165,000	(43,000)	-21%
1,352,000	1,352,000	1,207,038	(144,962)	-11%
97,839,698	103,158,569	101,122,161	3,282,463	3%

Expenditure Comparison by Object

Account Title	FY 12-13 Actual	FY 13-14 Actual	CY 2014 Actual
Personnel	40,930,820	42,706,154	34,306,059
Supplies	4,683,912	4,464,066	3,688,297
Services	22,292,532	24,131,411	17,854,556
Other	2,711,295	5,252,162	2,078,611
Programs	7,831,630	11,046,857	5,028,665
Capital	25,041,712	27,706,807	9,822,529
Debt Service	5,813,366	5,754,844	21,154,325
Transfers	13,395,219	16,346,145	13,117,857
Contingency	5,108,103	5,990,306	3,652,157
Total before eliminations	127,808,589	143,398,752	110,703,056
Employer Contributions	8,750,159	8,915,278	8,112,670
Transfers	10,970,555	14,010,462	13,553,848
Equipment Maintenance	3,241,729	3,206,760	2,566,108
Hydroelectric	197,267	394,530	124,094
Engineering	800,732	739,545	577,998
Total after eliminations	103,848,147	116,132,177	85,768,338

Table 7

CY 2015 Proposed Budget	CY 2015 Revised Budget	CY 2016 Proposed Budget	Difference CY 2015 Budget vs CY 2016 Budget	Percent Change
46,822,427	46,565,095	47,267,697	445,270	1%
5,129,924	5,559,537	5,101,551	(28,373)	-1%
27,148,868	31,742,223	26,091,259	(1,057,609)	-4%
2,545,577	3,112,820	2,836,236	290,659	11%
2,945,500	4,026,958	2,875,500	(70,000)	-2%
13,994,736	40,166,604	20,318,416	6,323,680	45%
9,202,071	9,724,359	10,144,514	942,443	10%
13,907,928	15,565,626	12,111,679	(1,796,249)	-13%
9,524,161	10,282,409	4,969,279	(4,554,882)	-48%
131,221,192	166,745,631	131,716,131	494,939	0%
10,186,274	10,186,274	10,325,928	139,654	1%
11,223,054	14,260,122	9,245,304	(1,977,750)	-18%
3,956,634	3,956,634	3,972,242	15,608	0%
208,000	208,000	165,000	(43,000)	-21%
1,352,000	1,352,000	1,207,038	(144,962)	-11%
104,295,230	136,782,601	106,800,619	2,505,389	2%

Expenditures by Department

Department	FY 12-13 Actual	FY 13-14 Actual	CY 2014 Actual
Mayor & Council	151,852	136,052	109,470
General Administration	591,755	540,702	505,563
Human Resources	6,710,509	7,993,439	4,964,048
Finance	2,856,602	4,241,752	4,198,537
Information Technology	1,947,715	2,009,048	1,414,391
Community Development	16,226,300	25,589,747	27,772,764
M L King Community Center	1,400,270	1,032,412	1,132,132
Police	11,944,601	13,923,499	15,428,791
Fire	9,485,111	9,415,602	7,791,372
Public Works	59,654,975	60,227,686	32,317,198
Library	2,362,970	2,522,484	2,013,322
Park	7,892,326	7,992,855	6,502,147
Fire pension	3,316,989	3,828,488	3,241,916
Police pension	3,266,614	3,944,986	3,311,405
Total before eliminations	<u>127,808,589</u>	<u>143,398,752</u>	<u>110,703,056</u>
Employer Contributions	8,750,159	8,915,278	8,112,670
Transfers	10,970,555	14,010,462	13,553,848
Equipment Maintenance	3,241,729	3,206,760	2,566,108
Hydroelectric	197,267	394,530	124,094
Engineering	800,732	739,545	577,998
	<u>103,848,147</u>	<u>116,132,177</u>	<u>85,768,338</u>

Table 8

CY 2015 Proposed Budget	CY 2015 Revised Budget	CY 2016 Proposed Budget	Difference CY 2015 Budget vs CY 2016 Budget	Percent Change
161,278	166,765	143,988	(17,290)	-11%
709,274	1,052,430	897,220	187,946	26%
7,515,065	7,538,732	7,397,538	(117,527)	-2%
3,795,836	3,667,420	3,278,024	(517,812)	-14%
1,661,718	1,854,547	1,578,607	(83,111)	-5%
15,841,210	21,928,203	12,535,438	(3,305,772)	-21%
971,075	1,219,492	956,441	(14,634)	-2%
21,866,788	33,982,398	16,961,016	(4,905,772)	-22%
10,635,961	10,721,305	10,708,259	72,298	1%
49,091,026	64,952,436	58,636,936	9,545,910	19%
3,203,645	3,674,801	2,787,768	(415,877)	-13%
7,700,885	7,919,671	7,708,842	7,957	0%
3,971,817	3,971,817	4,029,873	58,056	1%
4,095,614	4,095,614	4,096,181	567	0%
131,221,192	166,745,631	131,716,131	494,939	0%
10,186,274	10,186,274	10,325,928	139,654	1%
11,223,054	14,260,122	9,245,304	(1,977,750)	-18%
3,956,634	3,956,634	3,972,242	15,608	0%
208,000	208,000	165,000	(43,000)	-21%
1,352,000	1,352,000	1,207,038	(144,962)	-11%
104,295,230	136,782,601	106,800,619	2,505,389	2%

Cash Flow Projection

	Cash Balance At 12/31/14	CY 2015 Revised Revenue	CY 2015 Revised Expense
101: GENERAL FUND	8,929,814	38,700,813	39,163,087
201: TIF #1 DOWNTOWN	(449,147)	1,932,540	2,299,964
202: TIF #2 SOUTH 11TH STREET	115,961	375	-
203: TIF #3 NORTH 11TH STREET	216,591	283,681	666,479
204: TIF #4 JUMER'S CASINO R I	(26,538)	2,180,231	2,205,974
205: TIF #5 COLUMBIA PARK	117,533	30,982	7,036
206: TIF #6 NE I-280/PARKWAY	-	-	-
207: COMMUNITY/ECONOMIC DEVELOPMENT	(335,755)	5,564,127	6,364,169
208: TIF #7 THE LOCKS	-	40,075	15,000
209: TIF #8 WATCHTOWER	(0)	27,547	37,547
211: M L KING CENTER	35,541	197,804	248,226
212: MLK FACILITY IMPROVEMENT	(99,533)	-	-
213: TIF #9 1ST STREET	-	-	550,000
221: MOTOR FUEL TAX	668,401	915,082	1,391,302
222: FOREIGN FIRE INSURANCE	155,221	52,000	129,399
223: RIVERBOAT GAMING	6,169,365	5,137,079	7,613,710
224: STATE DRUG PREVENTION	327,723	125,391	273,381
225: DUI FINE LAW	243,909	35,236	177,510
226: COURT SUPERVISION	(10,554)	13,000	-
227: CRIME LABORATORY	979	806	-
241: US DEPT OF JUSTICE GRANT	35,544	21,166	21,132
242: COMM DEV BLOCK GRANT	(258,677)	1,831,763	2,608,103
243: FEDERAL DRUG PREVENTION	68,216	7,696	18,000
244: NEIGHBORHOOD STABILIZATION	(12,460)	-	-
245: SCHWIEBERT PARK BOAT DOCK	31,326	3,178	-
246: RIDGEWOOD ROAD BUSINESS PARK	1,241,412	-	156,258
251: PUBLIC LIBRARY	1,474,047	2,628,606	3,040,609
272: DARE	40,202	-	37,555
273: POLICE CONTRIBUTIONS	27,300	4,680	24,616
274: ELDERLY SERVICE CONTRIBUTIONS	15,605	46	300
276: RI LABOR DAY PARADE	(566)	14,241	14,241
278: ADOPT - A - SCHOOL	887	1,402	1,402
279: FIRE DONATIONS	1,441	3	-
TOTAL SPECIAL REVENUE FUNDS	9,793,974	21,048,737	27,901,913
301: CAPITAL IMPROVEMENTS	15,418,375	10,645,826	26,609,593
405: DEBT SERVICE	1,745,623	4,317,921	4,652,426
501: WATER OPERATIONS/MAINTENANCE	267,249	8,992,751	9,344,579
502: WATER CAPITAL 2010A BAB'S	55,427	158	-
506: WASTEWATER OPER & MAINTENANCE	4,313,920	20,971,023	26,942,096
507: STORMWATER UTILITY	991,919	1,631,264	1,633,629

Table 9

Add Back Depreciation	Estimated Cash Balance At 12/31/15	CY 2016 Proposed Revenue	CY 2016 Proposed Expense	Add Back Depreciation	Projected Cash Balance At 12/31/16
	8,467,540	37,070,234	37,070,234		8,467,540
	(816,571)	1,932,540	1,913,357		(797,388)
	116,336	-	-		116,336
	(166,207)	286,518	366,745		(246,434)
	(52,281)	2,180,231	2,221,954		(94,004)
	141,479	235,359	286,819		90,019
	-	-	-		-
	(1,135,797)	667,495	667,495		(1,135,797)
	25,075	40,000	1,085,000		(1,019,925)
	(10,000)	85,000	123,000		(48,000)
	(14,881)	195,380	274,475		(93,976)
	(99,533)	-	-		(99,533)
	(550,000)	-	225,500		(775,500)
	192,181	975,849	955,000		213,030
	77,822	51,307	52,000		77,129
	3,692,734	4,914,634	4,934,142		3,673,226
	179,733	130,113	281,588		28,258
	101,635	40,556	2,510		139,681
	2,446	13,062	-		15,508
	1,785	810	-		2,595
	35,578	16,478	16,336		35,720
	(1,035,017)	901,500	1,445,586		(1,579,103)
	57,912	7,690	18,000		47,602
	(12,460)	-	-		(12,460)
	34,504	138	-		34,642
	1,085,154	-	-		1,085,154
	1,062,044	2,495,698	2,737,768		819,974
	2,647	-	9,860		(7,213)
	7,364	5,000	19,570		(7,206)
	15,351	-	-		15,351
	(566)	17,950	17,960		(576)
	887	-	880		7
	1,444	6	-		1,450
-	2,940,798	15,193,314	17,655,545	-	478,567
	(545,392)	3,627,365	5,392,236		(2,310,263)
	1,411,118	5,005,330	5,280,556		1,135,892
647,753	563,174	20,194,317	18,121,499	655,275	3,291,267
	55,585	-	-		55,585
568,351	(1,088,802)	15,589,427	15,127,241	564,381	(62,235)
133,898	1,123,452	1,595,610	1,737,064	125,004	1,107,002

Cash Flow Projection

	Cash Balance At 12/31/14	CY 2015 Revised Revenue	CY 2015 Revised Expense
510: SOLID WASTE	-	-	-
541: SUNSET MARINA	(62,852)	767,541	766,778
555: PARK & RECREATION	1,024,738	5,952,242	6,681,823
581: CDBG LOAN PROGRAMS	230,237	10,508	92,005
583: COMM/ECON DEV LOANS	72,020	758	-
584: CIRLF LOAN FUND	746,333	50,474	509,300
585: MPF ENDOWMENT LOANS	-	19	-
586: USEPA BROWNFIELDS LOANS	(0)	-	-
TOTAL ENTERPRISE FUNDS	7,638,991	38,376,738	45,970,210
601: FLEET SERVICES	1,610,478	4,255,417	4,720,357
606: ENGINEERING	(845,636)	1,580,088	1,564,419
609: HYDROELECTRIC PLANT	(86,634)	208,000	335,957
621: SELF-INSURANCE	489,895	1,507,505	1,347,393
626: EMPLOYEE HEALTH PLAN	4,315,871	5,248,367	5,494,539
TOTAL INTERNAL SERVICE FUNDS	5,483,974	12,799,377	13,462,665
701: FIRE PENSION	(1,704,271)	3,067,190	3,971,817
706: POLICE PENSION	(1,502,953)	3,240,711	4,095,614
711: CAFETERIA PLAN	10,313	68,460	68,000
TOTAL TRUST FUNDS	(3,196,910)	6,376,361	8,135,431
901: MLK ACTIVITY	207,298	521,616	504,508
906: DEPT OF HUMAN SERVICES	(45,220)	325,541	337,129
907: MLK CAPTIAL CONTRIBUTIONS	-	8,669	8,669
TOTAL COMPONENT UNIT FUNDS	162,078	855,826	850,306
TOTAL ALL FUNDS	45,975,918	133,121,599	166,745,631

Table 9

Add Back Depreciation	Estimated Cash Balance At 12/31/15	CY 2016 Proposed Revenue	CY 2016 Proposed Expense	Add Back Depreciation	Projected Cash Balance At 12/31/16
	-	1,676,062	2,032,009		(355,947)
46,931	(15,158)	704,626	692,427	47,790	44,831
494,237	789,394	5,621,123	6,514,085	504,995	401,427
	148,740	10,218	104,245		54,713
	72,778	793	-		73,571
	287,507	50,000	370,900		(33,393)
	19	-	-		19
	(0)	-	-		(0)
1,891,170	1,936,689	45,442,176	44,699,470	1,897,445	4,576,840
568,873	1,714,411	4,301,276	4,271,910	535,818	2,279,595
	(829,967)	1,411,663	1,385,717		(804,021)
58,866	(155,725)	165,000	345,125	58,866	(276,984)
	650,007	1,618,013	1,392,637		875,383
	4,069,699	5,084,529	5,464,938		3,689,290
627,739	5,448,425	12,580,481	12,860,327	594,684	5,763,263
	(2,608,898)	3,210,755	4,029,873		(3,428,016)
	(2,357,856)	3,281,311	4,096,181		(3,172,726)
	10,773	72,841	72,033		11,581
-	(4,955,980)	6,564,907	8,198,087	-	(6,589,160)
	224,406	342,040	333,340		233,106
	(56,808)	211,826	226,336		(71,318)
	-	-	-		-
-	167,598	553,866	559,676	-	161,788
2,518,909	14,870,795	126,037,673	131,716,131	2,492,129	11,684,466

Net Income Projection

	Total Fund Balance or Net Assets At 01/23/14	Revised Revenue CY 2015	Revised Expense CY 2015	Revised Bond Proceeds CY 2015	Revised Loan Repayments CY 2015	Revised Loan Payments CY 2015	Revised Capital Improvements CY 2015	Revised Debt Principal CY 2015
101: GENERAL FUND	12,106,152	38,700,813	39,163,087					
201: TIF #1 DOWNTOWN	(414,131)	1,932,540	2,299,964					
202: TIF #2 SOUTH 11TH STREET	(62,270)	375	-					
203: TIF #3 NORTH 11TH STREET	244,118	283,681	666,479					
204: TIF #4 JUMER'S CASINO R I	(13,080)	2,180,231	2,205,974					
205: TIF #5 COLUMBIA PARK	92,635	30,982	7,036					
206: TIF #6 NE I280/PARKWAY	-	-	-					
207: COMMUNITY/ECONOMIC DEVELOPMENT	(141,623)	5,564,127	6,364,169					
208: TIF #7 20TH SV/1ST AVE	-	40,075	15,000					
209: TIF #8 WATCHTOWER	(0)	27,547	37,547					
211: M L KING CENTER	60,554	197,804	248,226					
212: MLK FACILITY IMPROVEMENT	(506,759)	-	-					
213: TIF #9 1ST STREET	-	-	550,000					
221: MOTOR FUEL TAX	678,448	915,082	1,391,302					
222: FOREIGN FIRE INSURANCE	158,938	52,000	129,399					
223: RIVERBOAT GAMING	8,015,355	5,137,079	7,613,710					
224: STATE DRUG PREVENTION	391,717	125,391	273,381					
225: DUI FINE LAW	211,288	35,236	177,510					
226: COURT SUPERVISION	(20,006)	13,000	-					
227: CRIME LABORATORY	242	806	-					
241: US DEPT OF JUSTICE GRANT	11,443	21,166	21,132					
242: COMM DEV BLOCK GRANT	(77,661)	1,831,763	2,608,103					
243: FEDERAL DRUG PREVENTION	76,693	7,696	18,000					
244: NEIGHBORHOOD STABILIZATION	(12,470)	-	-					
245: SCHWIEBERT PARK BOAT DOCK	(74,418)	3,178	-					
246: RIDGWOOD ROAD BUSINESS PARK	1,252,488	-	156,258					
251: PUBLIC LIBRARY	1,095,219	2,628,606	3,040,609					
272: DARE	40,192	-	37,555					
273: POLICE CONTRIBUTIONS	11,235	4,680	24,616					
274: ELDERLY SERVICE CONTRIBUTIONS	15,591	46	300					
276: RI LABOR DAY PARADE	(1,908)	14,241	14,241					
278: ADOPT - A - SCHOOL	988	1,402	1,402					
279: FIRE DONATIONS	841	3	-					
TOTAL SPECIAL REVENUE FUNDS	11,033,660	21,048,737	27,901,913	-	-	-	-	-
301: CAPITAL IMPROVEMENTS	9,153,959	10,645,826	26,609,593					
405: DEBT SERVICE	1,040,240	4,317,921	4,652,426					
501: WATER OPERATIONS/MAINTENANCE	8,995,564	8,992,721	9,344,579	1,975,000			2,198,783	551,043
502: WATER CAPITAL 2010A BAB'S	215,322	158	-					
506: WASTEWATER OPER & MAINTENANCE	21,302,198	20,971,023	26,942,096				18,364,580	2,644,496
507: STORMWATER UTILITY	2,910,637	1,631,264	1,633,629				2,000	
510: SOLID WASTE	-	-	-					
541: SUNSET MARINA	25,424	767,541	766,778					40,000
555: PARK & RECREATION	12,558,090	5,952,242	6,681,823				32,909	260,000
581: CDBG LOAN PROGRAMS	1,041,135	10,508	92,005					
583: COMM/ECON DEV LOANS	193,665	758	-					
584: CIRLF LOAN FUND	1,435,974	50,474	509,300			500,000		
585: MPF ENDOWMENT LOANS	-	19	-					
586: USEPA BROWNFIELDS LOANS	(9)	-	-					
TOTAL ENTERPRISE FUNDS	48,677,999	38,376,738	45,970,210	1,975,000	-	500,000	20,598,272	3,495,539
601: FLEET SERVICES	5,487,090	4,255,417	4,720,357				1,392,015	
606: ENGINEERING	(889,635)	1,580,088	1,564,419				118,378	
609: HYDROELECTRIC PLANT	232,463	208,000	335,957					116,667
621: SELF-INSURANCE	(99,755)	1,507,505	1,347,393					
626: EMPLOYEE HEALTH PLAN	3,218,337	5,248,367	5,494,539					
TOTAL INTERNAL SERVICE FUNDS	7,948,501	12,799,377	13,462,665	-	-	-	1,510,393	116,667
701: FIRE PENSION	(1,320,544)	3,067,190	3,971,817					
706: POLICE PENSION	1,680,320	3,240,711	4,095,614					
711: CAFETERIA PLAN	2,896	68,460	68,000					
TOTAL TRUST FUNDS	362,671	6,376,361	8,135,431	-	-	-	-	-
901: MLK ACTIVITY	163,446	521,616	504,508					
906: DEPT OF HUMAN SERVICES	(27,093)	325,541	337,129					
907: MLK CAPTIAL CONTRIBUTIONS	400,000	8,669	8,669					
TOTAL COMPONENT UNIT FUNDS	536,352	855,826	850,306	-	-	-	-	-
TOTAL ALL FUNDS	90,859,533	133,121,599	166,745,631	1,975,000	-	500,000	22,108,665	3,612,206

Table 10

Unrestricted Fund Balance or Net Assets At 12/31/15	Proposed Revenue CY 2016	Proposed Expense CY 2016	Proposed Bond Proceeds CY 2016	Proposed Loan Repayments CY 2016	Proposed Loan Payments CY 2016	Proposed Capital Improvements CY 2016	Proposed Debt Principal CY 2016	Unrestricted Fund Balance or Net Assets At 12/31/16	Net Income (Loss)	Percentage Change CY 2015 vs CY2016
11,643,878	37,070,234	37,070,234						11,643,878	-	0%
(781,555)	1,932,540	1,913,357						(762,372)	19,183	-2%
(61,895)	-	-						(61,895)	-	0%
(138,680)	286,518	366,745						(218,907)	(80,227)	58%
(38,823)	2,180,231	2,221,954						(80,546)	(41,723)	107%
116,581	235,359	286,819						65,121	(51,460)	-44%
-	-	-						-	-	0%
(941,665)	667,495	667,495						(941,665)	-	0%
25,075	40,000	1,085,000						(1,019,925)	(1,045,000)	-4167%
(10,000)	85,000	123,000						(48,000)	(38,000)	380%
10,132	195,380	274,475						(68,963)	(79,095)	-781%
(506,759)	-	-						(506,759)	-	0%
(550,000)	-	225,500						(775,500)	(225,500)	41%
202,228	975,849	955,000						223,077	20,849	10%
81,539	51,307	52,000						80,846	(693)	-1%
5,538,724	4,914,634	4,934,142						5,519,216	(19,508)	0%
243,727	130,113	281,588						92,252	(151,475)	-62%
69,014	40,556	2,510						107,060	38,046	55%
(7,006)	13,062	-						6,056	13,062	-186%
1,048	810	-						1,858	810	77%
11,477	16,478	16,336						11,619	142	1%
(854,001)	901,500	1,445,586						(1,398,087)	(544,086)	64%
66,389	7,690	18,000						56,079	(10,310)	-16%
(12,470)	-	-						(12,470)	-	0%
(71,240)	138	-						(71,102)	138	0%
1,096,230	-	-						1,096,230	-	0%
683,216	2,495,698	2,737,768						441,146	(242,070)	-35%
2,637	-	9,860						(7,223)	(9,860)	-374%
(8,701)	5,000	19,570						(23,271)	(14,570)	167%
15,337	-	-						15,337	-	0%
(1,908)	17,950	17,960						(1,918)	(10)	1%
988	-	880						108	(880)	-89%
844	6	-						850	6	1%
4,180,484	15,193,314	17,655,545	-	-	-	-	-	1,718,253	(2,462,231)	-59%
(6,809,808)	3,627,365	5,392,236						(8,574,679)	(1,764,871)	26%
705,735	5,005,330	5,280,556						430,509	(275,226)	-39%
9,418,562	20,194,317	18,121,499				11,331,737	564,028	23,387,145	13,968,583	148%
215,480	-	-						215,480	-	0%
36,340,201	15,589,427	15,127,241				7,037,500	2,625,688	46,465,575	10,125,374	28%
2,910,272	1,595,610	1,737,064				152,000		2,920,818	10,546	0%
-	1,676,062	2,032,009						(355,947)	(355,947)	0%
66,187	704,626	692,427					40,000	118,386	52,199	79%
12,121,418	5,621,123	6,514,085				110,000	270,000	11,608,456	(512,962)	-4%
959,638	10,218	104,245						865,611	(94,027)	-10%
194,423	793	-						195,216	793	0%
1,477,148	50,000	370,900			350,000			1,506,248	29,100	2%
19	-	-						19	-	0%
(9)	-	-						(9)	-	0%
63,703,338	45,442,176	44,699,470	-	-	350,000	18,631,237	3,499,716	86,926,997	23,223,659	36%
6,414,165	4,301,276	4,271,910				867,179		7,310,710	896,545	14%
(755,588)	1,411,663	1,385,717						(729,642)	25,946	-3%
221,173	165,000	345,125					121,667	162,715	(58,458)	-26%
60,357	1,618,013	1,392,637						285,733	225,376	373%
2,972,165	5,084,529	5,464,938						2,591,756	(380,409)	-13%
8,912,273	12,580,481	12,860,327	-	-	-	867,179	121,667	9,621,273	709,000	8%
(2,225,171)	3,210,755	4,029,873						(3,044,289)	(819,118)	37%
825,417	3,281,311	4,096,181						10,547	(814,870)	-99%
3,356	72,841	72,033						4,164	808	24%
(1,396,399)	6,564,907	8,198,087	-	-	-	-	-	(3,029,579)	(1,633,180)	117%
180,554	342,040	333,340						189,254	8,700	5%
(38,681)	211,826	226,336						(53,191)	(14,510)	38%
400,000	-	-						400,000	-	0%
541,872	553,866	559,676	-	-	-	-	-	536,062	(5,810)	-1%
81,481,372	126,037,673	131,716,131	-	-	350,000	19,498,416	3,621,383	99,272,713	17,791,341	22%

Percentage Change of Fund Balances

Table 10 (Addendum)

	Unrestricted Fund Balance or Net Assets At 12/31/15	Unrestricted Fund Balance or Net Assets At 12/31/16	Net Income (Loss)	Percentage Change CY 2014 vs CY 2015	Explanation for those Funds with +/- 10% Change
MAJOR FUNDS					
101: GENERAL FUND	11,643,878	11,643,878	-	0%	The percentage change in this fund is less than 10%.
201: TIF #1 DOWNTOWN	(781,555)	(762,372)	19,183	2%	The percentage change in this fund is less than 10%.
202: TIF #2 SOUTH 11TH STREET	(61,895)	(61,895)	-	0%	The percentage change in this fund is less than 10%.
203: TIF #3 NORTH 11TH STREET	(138,680)	(218,907)	(80,227)	-58%	CY 2016 budgeted revenues have increased slightly from Cy 2015 but budgeted expenditures exceed revenues for CY 2016 by \$218,907. The largest expenditure is to cover the principal and interest for the 2008A GO Bond which is from the MLK Center project. 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	(38,823)	(80,546)	(41,723)	-107%	CY 2016 budgeted revenues remain relatively constant from CY 2015 with budgeted expenditures exceeding revenue by \$41,723 in CY 2016. 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.
205: TIF #5 COLUMBIA PARK	116,581	65,121	(51,460)	-44%	CY 2016 budgeted revenues have increased by just over \$200,000 from CY 2015 as additional property tax revenue is anticipated from the new Hill & Valley facility constructed in this TIF. Expenditures have also increased significantly due to \$200,000 being budgeted as part of the development agreement with Hill & Valley and a slight increase in the annual principal and interest payments related to the 2009C GO Bond .
206: TIF #6 NE I280/PARKWAY	-	-	-	0%	The percentage change in this fund is less than 10%.
207: COMMUNITY/ECONOMIC DEVELOPMENT	(941,665)	(941,665)	-	0%	The percentage change in this fund is less than 10%.
208: TIF #7 THE LOCKS	25,075	(1,019,925)	(1,045,000)	-4167%	CY 2016 budgeted revenues remain relatively constant from CY 2015 with budgeted expenditures increasing significantly in CY 2016 related to an new development agreement that is being considered.
209: TIF #8 WATCHTOWER	(10,000)	(48,000)	(38,000)	-380%	CY 2016 budgeted revenues have increased by \$57,453 due to new property tax revenue coming from the Missman Stanley project. Expenditures are also increasing for CY 2016 with the main expenditure being a rebate in the amount of \$100,000.
213: TIF #9 1ST STREET	(550,000)	(775,500)	(225,500)	-41%	This TIF was new in CY 2015 and possible revenue is as yet unknown. Expenditures in CY 2016 have been designated for 1st Street reconstruction as well as setting aside funds for a potential land purchase.
223: RIVERBOAT GAMING	5,538,724	5,519,216	(19,508)	0%	The percentage change in this fund is less than 10%.
251: PUBLIC LIBRARY	683,216	441,146	(242,070)	-35%	For CY 2016 budgeted revenues have decreased by \$132,906 while expenditures have decreased \$302,841. Both of these budget changes from CY 2015 to CY 2016 are the result of the end of the restoration project as Gaming funds transferred to the Library fund are reduced and expenditures for this project in CY 2016 have ended. Additionally, saving in the Library budget have been made ref. payroll expenditures in CY 2016.
301: CAPITAL IMPROVEMENTS	(6,809,808)	(8,574,679)	(1,764,871)	-26%	This fund, which receives most of its revenue for major projects from the Gaming Fund, bonds, and loans will see a significant decrease in revenue for CY 2016 as the new police facility project neared its completion in CY 2015 and no additional funding support is needed in CY 2016. Expenditures though have increased as new projects start to come into play.
405: DEBT SERVICE	705,735	430,509	(275,226)	-39%	For CY 2016, revenue will increase due to a line of credit loan which is needed to cover the principle and interest payments ref. the 2014B GO Bond for the Walmart project. Revenues currently are not keeping pace with expenditures as property tax revenue has again fallen in CY 2016 as police and fire pensions draw more of this revenue.
501: WATER OPERATIONS/MAINTENANCE	9,418,562	23,387,145	13,968,583	148%	For CY 2016, \$13,050,000 in new revenue has been budgeted from a State of Illinois loan reference the WTF Filter Building Replacement project. This loan exceeds the planned expenditures for CY 2016 as it is also ver expnditure for this project that occurred in CY 2015.
506: WASTEWATER OPER & MAINTENANCE	36,340,201	46,465,575	10,125,374	28%	CY 2016 budgeted revenues have decreased by \$5,381,596 while budgeted expenditures have been decreased by \$11,814,855 from CY 2015 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.
555: PARK & RECREATION	12,121,418	11,608,456	(512,962)	-4%	The percentage change in this fund is less than 10%.

Transfers by Fund

Table 11

101	General Fund			
221	Motor Fuel Tax	955,000		
223	Riverboat Gaming	1,441,138		
251	Public Library	55,475		
301	Capital Improvements	1,648,687		
501	Water Operation & Maintenance	927,026		
506	Wastewater Operation & Maintenance	448,050		
507	Stormwater Utility	291,226		
510	Solid Waste	100,648		
541	Sunset Marina	100,648		
555	Park & Recreation	104,912		
581	CDBG Loan Programs	4,145		
601	Fleet Services	298,569		
606	Engineering	202,245		
626	Employee Health Plan	<u>4,726</u>	6,582,495	
211	M L King Center	(167,440)		
555	Park & Recreation	(165,634)		
606	Engineering	<u>(40,000)</u>	<u>(373,074)</u>	6,209,421
201	TIF #1 Downtown			
405	Debt Service		(1,043,462)	
506	Wastewater Operation & Maintenance		<u>(104,734)</u>	(1,148,196)
203	TIF #3 North 11th Street			
405	Debt Service			(122,075)
205	TIF #3 Columbia Park			
405	Debt Service			(80,130)
207	Community/Economic Development			
223	Riverboat Gaming			667,495
211	M L King Center			
101	General Fund			167,440
221	Motor Fuel Tax			
101	General Fund			(955,000)
223	Riverboat Gaming			
101	General Fund		(100,000)	
101	General Fund		(180,000)	
101	General Fund		(50,000)	
101	General Fund		(65,000)	
101	General Fund		(941,138)	
101	General Fund		(53,000)	
101	General Fund		(52,000)	
207	Community/Economic Development		(667,495)	
251	Public Library		(50,000)	
276	R I Labor Day Parade		(15,000)	
405	Debt Service		(266,952)	

Transfers by Fund

Table 11

405	Debt Service		(1,572,182)	
405	Debt Service		(167,975)	
405	Debt Service		(5,000)	
405	Debt Service		(545,000)	
541	Sunset Marina		(53,400)	
555	Park & Recreation		(110,000)	
555	Park & Recreation		<u>(40,000)</u>	(4,934,142)
251	Public Library			
223	Riverboat Gaming		50,000	
101	General Fund		<u>(55,475)</u>	(5,475)
276	R I Labor Day Parade			
223	Riverboat Gaming			15,000
301	Capital Improvements			
101	General Fund		(1,124,825)	
101	General Fund		(389,862)	
101	General Fund		<u>(134,000)</u>	(1,648,687)
405	Debt Service			
201	TIF #1 Downtown		1,043,462	
203	TIF #3 North 11th Street		122,075	
205	TIF #3 Columbia Park		80,130	
223	Riverboat Gaming		<u>2,557,109</u>	3,802,776
501	Water Operation & Maintenance			
506	Wastewater Operation & Maintenance		168,705	
101	General Fund		(927,026)	
606	Engineering		<u>(40,000)</u>	(798,321)
506	Wastewater Operation & Maintenance			
201	TIF #1 Downtown		104,734	
101	General Fund		(448,050)	
501	Water Operation & Maintenance		(168,705)	
606	Engineering		<u>(40,000)</u>	(552,021)
507	Stormwater Utility			
101	General Fund		(291,226)	
606	Engineering		<u>(40,000)</u>	(331,226)
510	Solid Waste			
101	General Fund			(100,648)
541	Sunset Marina			
223	Riverboat Gaming		53,400	
101	General Fund		<u>(100,648)</u>	(47,248)
555	Park & Recreation			
101	General Fund	82,522		

Transfers by Fund

Table 11

101	General Fund	83,112		
223	Riverboat Gaming	40,000		
223	Riverboat Gaming	<u>110,000</u>	315,634	
101	General Fund	(104,912)		
601	Fleet Services	<u>(24,000)</u>	<u>(128,912)</u>	186,722
581	CDBG Loan Programs			
101	General Fund			(4,145)
601	Fleet Services			
555	Park & Recreation		24,000	
101	General Fund		<u>(298,569)</u>	(274,569)
606	Engineering			
101	General Fund	40,000		
501	Water Operation & Maintenance	40,000		
506	Wastewater Operation & Maintenance	40,000		
507	Stormwater Utility	<u>40,000</u>	160,000	
101	General Fund		<u>(202,245)</u>	(42,245)
626	Employee Health Plan			
101	General Fund			(4,726)
			<u>0</u>	

Debt Service Schedule
At 12/31/2015

Table 16

Issue Description	Funding Source	Principal	Payment Date	CTE-->	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
MLK Center	TIF	Interest	June 1		6,037.50	4,112.50	2,100.00	-	-	-	-	-	-	-	-	-	-	-
2008 G. O.		Interest	Dec 1		6,037.50	4,112.50	2,100.00	-	-	-	-	-	-	-	-	-	-	-
Wells Fargo		Principal	Dec 1		110,000.00	115,000.00	120,000.00	-	-	-	-	-	-	-	-	-	-	-
405-359641					122,075.00	123,225.00	124,200.00	-	-	-	-	-	-	-	-	-	-	-
Special Assessments	Debt Service	Interest	June 1		2,100.00	1,400.00	700.00	-	-	-	-	-	-	-	-	-	-	-
2008 G. O.		Interest	Dec 1		2,100.00	1,400.00	700.00	-	-	-	-	-	-	-	-	-	-	-
Wells Fargo		Principal	Dec 1		40,000.00	40,000.00	40,000.00	-	-	-	-	-	-	-	-	-	-	-
405-616316					44,200.00	42,800.00	41,400.00	-	-	-	-	-	-	-	-	-	-	-
Hydroelectric Plant	Electric	Interest	June 1		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	2,000.00	-
2008 G. O.		Charges	Dec 1		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	2,000.00	-
Wells Fargo		Interest	Dec 1		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	100,000.00	-
609-618369					121,125.00	118,500.00	115,875.00	138,250.00	134,500.00	130,750.00	127,000.00	123,250.00	119,500.00	115,750.00	112,000.00	108,250.00	104,500.00	-
Total 2008A GO		Interest	June 1		31,200.00	27,262.50	23,237.50	19,125.00	17,250.00	15,375.00	13,500.00	11,625.00	9,750.00	7,875.00	6,000.00	4,000.00	2,000.00	-
		Interest	Dec 1		31,200.00	27,262.50	23,237.50	19,125.00	17,250.00	15,375.00	13,500.00	11,625.00	9,750.00	7,875.00	6,000.00	4,000.00	2,000.00	-
		Principal	Dec 1		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	100,000.00	100,000.00	-
					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	112,000.00	108,250.00	104,500.00	-
Armory Park	TIF	Interest	June 1		14,882.01	12,765.39	10,482.09	8,059.40	5,494.38	2,765.63	-	-	-	-	-	-	-	-
2008 G. O.		Interest	Dec 1		14,882.01	12,765.39	10,482.09	8,059.40	5,494.38	2,765.63	-	-	-	-	-	-	-	-
Wells Fargo		Principal	Dec 1		120,950.00	126,950.00	132,750.00	138,550.00	147,500.00	147,500.00	-	-	-	-	-	-	-	-
405-822661-*****052000					150,714.00	162,300.78	163,714.18	154,768.80	154,768.80	153,031.25	-	-	-	-	-	-	-	-
Wastewater	Sewer	Interest	June 1		10,341.74	8,870.86	7,284.16	5,600.60	3,818.13	1,921.88	-	-	-	-	-	-	-	-
2008 G. O.		Interest	Dec 1		10,341.74	8,870.86	7,284.16	5,600.60	3,818.13	1,921.88	-	-	-	-	-	-	-	-
Wells Fargo		NOTE - changed	Dec 1		84,650.00	88,150.00	92,250.00	96,350.00	102,500.00	102,500.00	-	-	-	-	-	-	-	-
506-618041		to TIF per above comment			104,733.48	105,891.73	106,818.33	107,551.20	110,136.25	106,343.75	-	-	-	-	-	-	-	-
Total 2008B GO		Interest	June 1		25,223.75	21,636.25	17,766.25	13,660.00	9,312.50	4,687.50	-	-	-	-	-	-	-	-
		Interest	Dec 1		25,223.75	21,636.25	17,766.25	13,660.00	9,312.50	4,687.50	-	-	-	-	-	-	-	-
		Principal	Dec 1		205,000.00	215,000.00	225,000.00	235,000.00	250,000.00	250,000.00	-	-	-	-	-	-	-	-
					255,447.50	258,272.50	260,532.50	262,320.00	268,625.00	259,375.00	-	-	-	-	-	-	-	-
Armory Park	TIF	Interest	June 1		9,755.00	5,100.00	-	-	-	-	-	-	-	-	-	-	-	-
2008 G. O.		Interest	Dec 1		9,755.00	5,100.00	-	-	-	-	-	-	-	-	-	-	-	-
Wells Fargo		Principal	Dec 1		245,000.00	255,000.00	-	-	-	-	-	-	-	-	-	-	-	-
405-822661-*****052300					264,510.00	265,200.00	-	-	-	-	-	-	-	-	-	-	-	-
Total 2008D GO		Interest	June 1		9,755.00	5,100.00	-	-	-	-	-	-	-	-	-	-	-	-
		Interest	Dec 1		9,755.00	5,100.00	-	-	-	-	-	-	-	-	-	-	-	-
		Principal	Dec 1		245,000.00	255,000.00	-	-	-	-	-	-	-	-	-	-	-	-
					264,510.00	265,200.00	-	-	-	-	-	-	-	-	-	-	-	-
Hydroelectric Plant	Electric	Interest	June 15		1,674.17	1,435.00	1,195.83	956.67	717.50	478.33	239.19	-	-	-	-	-	-	-
2008 G. O. CREB		Charges	Dec 15		1,674.17	1,435.00	1,195.83	956.67	717.50	478.33	239.19	-	-	-	-	-	-	-
Bank of America		Principal	Dec 15		46,666.67	46,666.67	46,666.67	46,666.67	46,666.67	46,666.67	46,666.67	-	-	-	-	-	-	-
609-618369					50,015.00	49,536.67	49,058.33	48,580.00	48,101.67	47,623.33	47,145.00	-	-	-	-	-	-	-
Total 2008C GO CREB		Interest	June 15		1,674.17	1,435.00	1,195.83	956.67	717.50	478.33	239.19	-	-	-	-	-	-	-
		Interest	Dec 15		1,674.17	1,435.00	1,195.83	956.67	717.50	478.33	239.19	-	-	-	-	-	-	-
		Principal	Dec 15		46,666.67	46,666.67	46,666.67	46,666.67	46,666.67	46,666.67	46,666.67	-	-	-	-	-	-	-
					50,015.00	49,536.67	49,058.33	48,580.00	48,101.67	47,623.33	47,145.00	-	-	-	-	-	-	-
Armory Park	TIF	Interest	June 1		57,112.50	48,975.00	40,575.00	31,512.50	21,762.50	11,300.00	-	-	-	-	-	-	-	-
2009A G. O.		Interest	Dec 1		57,112.50	48,975.00	40,575.00	31,512.50	21,762.50	11,300.00	-	-	-	-	-	-	-	-
Wells Fargo		Principal	Dec 1		465,000.00	480,000.00	500,000.00	520,000.00	540,000.00	565,000.00	-	-	-	-	-	-	-	-
405-822661-*****052400					579,225.00	577,950.00	581,150.00	583,025.00	583,525.00	587,600.00	-	-	-	-	-	-	-	-
Total 2009A GO		Interest	June 1		57,112.50	48,975.00	40,575.00	31,512.50	21,762.50	11,300.00	-	-	-	-	-	-	-	-
		Interest	Dec 1		57,112.50	48,975.00	40,575.00	31,512.50	21,762.50	11,300.00	-	-	-	-	-	-	-	-
		Principal	Dec 1		465,000.00	480,000.00	500,000.00	520,000.00	540,000.00	565,000.00	-	-	-	-	-	-	-	-
					579,225.00	577,950.00	581,150.00	583,025.00	583,525.00	587,600.00	-	-	-	-	-	-	-	-
RIFAC	Member	Interest	June 1		33,400.00	30,700.00	27,915.63	24,853.13	21,140.63	17,325.00	13,303.13	9,075.00	4,640.63	-	-	-	-	-
2009B G. O.		Fees	Dec 1		33,400.00	30,700.00	27,915.63	24,853.13	21,140.63	17,325.00	13,303.13	9,075.00	4,640.63	-	-	-	-	-
Wells Fargo		Principal	Dec 1		160,000.00	165,000.00	175,000.00	180,000.00	185,000.00	195,000.00	205,000.00	215,000.00	225,000.00	-	-	-	-	-
555-867561					226,800.00	226,400.00	230,831.26	229,706.26	227,281.26	229,650.00	231,606.26	233,150.00	234,281.26	-	-	-	-	-
Special Assessments	Debt Service	Interest	June 1		3,868.75	3,025.00	2,096.88	1,134.38	-	-	-	-	-	-	-	-	-	-
2009B G. O.		Interest	Dec 1		3,868.75	3,025.00	2,096.88	1,134.38	-	-	-	-	-	-	-	-	-	-
Wells Fargo		Principal	Dec 1		50,000.00	55,000.00	55,000.00	-	-	-	-	-	-	-	-	-	-	-
405-616316					57,737.50	61,050.00	59,193.76	57,268.76	-	-	-	-	-	-	-	-	-	-
Total 2009B GO		Interest	June 1		37,268.75	33,725.00	30,012.51	25,987.51	21,140.63	17,325.00	13,303.13	9,075.00	4,640.63	-	-	-	-	-
		Interest	Dec 1		37,268.75	33,725.00	30,012.51	25,987.51	21,140.63	17,325.00	13,303.13	9,075.00	4,640.63	-	-	-	-	-
		Principal	Dec 1		210,000.00	220,000.00	230,000.00	235,000.00	185,000.00	195,000.00	205,000.00	215,000.00	225,000.00	-	-	-	-	-
					284,537.50	287,450.00	290,025.02	286,976.02	227,281.26	229,650.00	231,606.26	233,150.00	234,281.26	-	-	-	-	-
Columbia Park	TIF (SSAR3)	Interest	June 1		40,065.00	40,065.00	40,065.00	40,065.00	37,260.00	34,200.00	30,755.00	27,310.00	23,460.00	19,335.00	15,060.00	10,500.00	5,400.00	-
2009C G. O.																		

Debt Service Schedule
At 12/31/2015

Issue Description	Funding Source	Principal Interest	Payment Date	CYE→	2010	2011	2012	2013	2014	2015	Total
MLK Center	TIF	Interest	June 1	-	-	-	-	-	-	-	12,250.00
2008 G. O.		Interest	Dec 1	-	-	-	-	-	-	-	12,250.00
Wells Fargo		Principal	Dec 1	-	-	-	-	-	-	-	345,000.00
405-35041				-	-	-	-	-	-	-	369,500.00
Special Assessments	Debt Service	Interest	June 1	-	-	-	-	-	-	-	4,200.00
2008 G. O.		Interest	Dec 1	-	-	-	-	-	-	-	4,200.00
Wells Fargo		Principal	Dec 1	-	-	-	-	-	-	-	120,000.00
405-616316				-	-	-	-	-	-	-	128,400.00
Hydroelectric Plant	Electric	Interest	June 1	-	-	-	-	-	-	-	171,750.00
2008 G. O.	Charges	Interest	Dec 1	-	-	-	-	-	-	-	171,750.00
Wells Fargo		Principal	Dec 1	-	-	-	-	-	-	-	1,225,000.00
609-618369				-	-	-	-	-	-	-	1,568,500.00
Total 2008A GO		Interest	June 1	-	-	-	-	-	-	-	188,200.00
		Interest	Dec 1	-	-	-	-	-	-	-	188,200.00
		Principal	Dec 1	-	-	-	-	-	-	-	1,690,000.00
				-	-	-	-	-	-	-	2,066,400.00
Armory Park	TIF	Interest	June 1	-	-	-	-	-	-	-	54,448.89
2008 G. O.		Interest	Dec 1	-	-	-	-	-	-	-	54,448.89
Wells Fargo		Principal	Dec 1	-	-	-	-	-	-	-	814,200.00
405-822601-*****0526000				-	-	-	-	-	-	-	923,097.78
Wastewater	Sewer	Interest	June 1	-	-	-	-	-	-	-	37,837.36
2008 G. O.	Charges	Interest	Dec 1	-	-	-	-	-	-	-	37,837.36
Wells Fargo	NOTE - changed	Principal	Dec 1	-	-	-	-	-	-	-	565,800.00
506-618041	to TIF per above comment			-	-	-	-	-	-	-	641,474.72
Total 2008B GO		Interest	June 1	-	-	-	-	-	-	-	92,286.25
		Interest	Dec 1	-	-	-	-	-	-	-	92,286.25
		Principal	Dec 1	-	-	-	-	-	-	-	1,380,000.00
				-	-	-	-	-	-	-	1,564,572.50
Armory Park	TIF	Interest	June 1	-	-	-	-	-	-	-	14,855.00
2008 G. O.		Interest	Dec 1	-	-	-	-	-	-	-	14,855.00
Wells Fargo		Principal	Dec 1	-	-	-	-	-	-	-	500,000.00
405-822601-*****0523000				-	-	-	-	-	-	-	529,710.00
Total 2008D GO		Interest	June 1	-	-	-	-	-	-	-	14,855.00
		Interest	Dec 1	-	-	-	-	-	-	-	14,855.00
		Principal	Dec 1	-	-	-	-	-	-	-	500,000.00
				-	-	-	-	-	-	-	529,710.00
Hydroelectric Plant	Electric	Interest	June 15	-	-	-	-	-	-	-	6,696.68
2008 G. O. CREB	Charges	Interest	Dec 15	-	-	-	-	-	-	-	6,696.68
Bank of America		Principal	Dec 15	-	-	-	-	-	-	-	328,668.64
609-618369				-	-	-	-	-	-	-	340,060.00
Total 2008C GO CREB		Interest	June 15	-	-	-	-	-	-	-	6,696.68
		Interest	Dec 15	-	-	-	-	-	-	-	6,696.68
		Principal	Dec 15	-	-	-	-	-	-	-	328,668.64
				-	-	-	-	-	-	-	340,060.00
Armory Park	TIF	Interest	June 1	-	-	-	-	-	-	-	211,237.50
2009A G. O.		Interest	Dec 1	-	-	-	-	-	-	-	211,237.50
Wells Fargo		Principal	Dec 1	-	-	-	-	-	-	-	3,070,000.00
405-822601-*****0524000				-	-	-	-	-	-	-	3,492,475.00
Total 2009A GO		Interest	June 1	-	-	-	-	-	-	-	211,237.50
		Interest	Dec 1	-	-	-	-	-	-	-	211,237.50
		Principal	Dec 1	-	-	-	-	-	-	-	3,070,000.00
				-	-	-	-	-	-	-	3,492,475.00
RIFAC	Member	Interest	June 1	-	-	-	-	-	-	-	192,353.15
2009B G.O.	Fees	Interest	Dec 1	-	-	-	-	-	-	-	192,353.15
Wells Fargo		Principal	Dec 1	-	-	-	-	-	-	-	1,705,000.00
555-867561				-	-	-	-	-	-	-	2,089,706.30
Special Assessments	Debt Service	Interest	June 1	-	-	-	-	-	-	-	10,125.01
2009B G.O.		Interest	Dec 1	-	-	-	-	-	-	-	10,125.01
Wells Fargo		Principal	Dec 1	-	-	-	-	-	-	-	215,000.00
405-616316				-	-	-	-	-	-	-	235,250.02
Total 2009B GO		Interest	June 1	-	-	-	-	-	-	-	192,478.16
		Interest	Dec 1	-	-	-	-	-	-	-	192,478.16
		Principal	Dec 1	-	-	-	-	-	-	-	1,920,000.00
				-	-	-	-	-	-	-	2,304,956.32
Columbia Park	TIF	Interest	June 1	-	-	-	-	-	-	-	363,540.00
2009C G. O.	(SSAR3)	Interest	Dec 1	-	-	-	-	-	-	-	363,540.00
Wells Fargo		Principal	Dec 1	-	-	-	-	-	-	-	1,440,000.00
405-312801				-	-	-	-	-	-	-	2,167,080.00
Total 2009C GO		Interest	June 1	-	-	-	-	-	-	-	363,540.00
		Interest	Dec 1	-	-	-	-	-	-	-	363,540.00
		Principal	Dec 1	-	-	-	-	-	-	-	1,440,000.00
				-	-	-	-	-	-	-	2,167,080.00
Street Garage	Sewer	Interest	June 1	9,163.34	-	-	-	-	-	-	860,206.08
2010A BAB		Interest	Dec 1	9,163.34	-	-	-	-	-	-	860,206.08
Wells Fargo		Principal	Dec 1	333,307.50	-	-	-	-	-	-	4,068,795.00
506-618041				351,634.19	-	-	-	-	-	-	5,789,207.17
Water	Water	Interest	June 1	3,899.16	-	-	-	-	-	-	366,032.10
2010A BAB		Interest	Dec 1	3,899.16	-	-	-	-	-	-	366,032.10
Wells Fargo		Principal	Dec 1	141,692.50	-	-	-	-	-	-	1,211,255.50
501-618041				149,490.81	-	-	-	-	-	-	2,463,209.19
Total 2010A BAB		Interest	June 1	13,062.50	-	-	-	-	-	-	1,226,238.18
		Interest	Dec 1	13,062.50	-	-	-	-	-	-	1,226,238.18
		Principal	Dec 1	475,000.00	-	-	-	-	-	-	5,800,000.00
				501,125.00	-	-	-	-	-	-	8,252,476.36
Aquatic Center	Gaming	Interest	June 1	-	-	-	-	-	-	-	1,650.00
2010 G. O. Refunding		Interest	Dec 1	-	-	-	-	-	-	-	1,650.00
Wells Fargo		Principal	Dec 1	-	-	-	-	-	-	-	110,000.00
555-818551				-	-	-	-	-	-	-	113,300.00
Water	Water	Interest	June 1	-	-	-	-	-	-	-	16,575.00
2010 G. O. Refunding		Interest	Dec 1	-	-	-	-	-	-	-	16,575.00
Wells Fargo		Principal	Dec 1	-	-	-	-	-	-	-	740,000.00
501-618041	Total			-	-	-	-	-	-	-	773,150.00
Total 2010B G.O. Refunding		Interest	June 1	-	-	-	-	-	-	-	18,225.00
		Interest	Dec 1	-	-	-	-	-	-	-	18,225.00
		Principal	Dec 1	-	-	-	-	-	-	-	850,000.00
				-	-	-	-	-	-	-	886,450.00
Special Assessments	Debt	Interest	June 1	-	-	-	-	-	-	-	23,475.00
2010 G. O.	Service	Interest	Dec 1	-	-	-	-	-	-	-	23,475.00
Wells Fargo		Principal	Dec 1	-	-	-	-	-	-	-	510,000.00
405-616316				-	-	-	-	-	-	-	556,950.00
Total 2010B G.O.		Interest	June 1	-	-	-	-	-	-	-	23,475.00
		Interest	Dec 1	-	-	-	-	-	-	-	23,475.00
		Principal	Dec 1	-	-	-	-	-	-	-	510,000.00
				-	-	-	-	-	-	-	556,950.00
Wastewater	Sewer	Interest	June 15	-	-	-	-	-	-	-	15,737.50
2003 G. O.	Charges	Interest	Dec 15	-	-	-	-	-	-	-	15,737.50
Bank of New York		Principal	Dec 15	-	-	-	-	-	-	-	455,000.00
506-618041				-	-	-	-	-	-	-	486,475.00
Total 2011A Refunding		Interest	June 15	-	-	-	-	-	-	-	15,737.50
		Interest	Dec 15	-	-	-	-	-	-	-	15,737.50
		Principal	Dec 15	-	-	-	-	-	-	-	455,000.00
				-	-	-	-	-	-	-	486,475.00
Special Assessments	Debt	Interest	June 15	-	-	-	-	-	-	-	23,662.50
2011 G. O.	Service	Interest	Dec 15	-	-	-	-	-	-	-	23,662.50
Bank of New York		Principal	Dec 15	-	-	-	-	-	-	-	375,000.00
405-616316				-	-	-	-	-	-	-	422,325.00
Total 2011 Special Assessments		Interest	June 15	-	-	-	-	-	-	-	23,662.50
		Interest	Dec 15	-	-	-	-	-	-	-	23,662.50
		Principal	Dec 15	-	-	-	-	-	-	-	375,000.00
				-	-	-	-	-	-	-	422,325.00

Debt Service Schedule
At 12/31/2015

Table 16

Issue Description	Funding Source	Principal Interest	Payment Date	CYE-->	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Sunset Marina 2010 & 2011 Refunding GO Bonds 2012 541-617041	Marina	Interest	June 15		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	687.50	-
		Interest	Dec 15		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	687.50	-
		Principal	Dec 15		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	45,000.00	50,000.00	50,000.00	50,000.00	-
		Total			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	51,375.00	-
Special Assessments GO Bonds 2012 405-616116	Debt Service	Interest	June 15		4,753.13	4,153.13	3,553.13	2,953.13	2,253.13	1,603.13	831.25	-	-	-	-	-	-	-
		Interest	Dec 15		4,753.13	4,153.13	3,553.13	2,953.13	2,253.13	1,603.13	831.25	-	-	-	-	-	-	-
		Principal	Dec 15		60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	65,000.00	65,000.00	70,000.00	-	-	-	-	-	-
		Total			69,506.26	68,306.26	72,106.26	70,906.26	69,506.26	68,206.26	71,662.50	-	-	-	-	-	-	-
11th Street Intersection Improv Gaming (formerly Ridgewood Road Park) 405-512801	Interest	June 15			16,990.63	15,940.63	15,290.63	14,640.63	13,940.63	13,240.63	12,490.38	11,518.75	10,628.13	9,737.50	8,737.50	7,737.50	6,568.75	5,400.00
	Interest	Dec 15			16,990.63	15,940.63	15,290.63	14,640.63	13,940.63	13,240.63	12,490.38	11,518.75	10,628.13	9,737.50	8,737.50	7,737.50	6,568.75	5,400.00
	Principal	Dec 15			95,000.00	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00
		Total			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 2012 501-618041	Water	Interest	June 15		2,850.00	1,900.00	950.00	-	-	-	-	-	-	-	-	-	-	-
	Interest	Dec 15			2,850.00	1,900.00	950.00	-	-	-	-	-	-	-	-	-	-	-
	Principal	Dec 15			95,000.00	95,000.00	95,000.00	-	-	-	-	-	-	-	-	-	-	-
		Total			100,700.00	98,800.00	96,900.00	-	-	-	-	-	-	-	-	-	-	-
Total 2012A		Interest	June 15		30,893.76	28,293.76	25,893.76	23,043.76	21,293.76	19,543.76	17,406.26	15,150.00	13,250.01	12,300.00	10,737.50	9,112.50	7,256.25	5,400.00
	Interest	Dec 15			30,893.76	28,293.76	25,893.76	23,043.76	21,293.76	19,543.76	17,406.26	15,150.00	13,250.01	12,300.00	10,737.50	9,112.50	7,256.25	5,400.00
	Principal	Dec 15			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			321,787.52	316,587.52	316,387.52	321,087.52	321,587.52	321,587.52	321,587.52	321,587.52	321,587.52	321,587.52	321,587.52	321,587.52	321,587.52	321,587.52
Police Facility Construction GO Bonds 2013A 405-411041	Gaming	Interest	June 1		164,884.38	159,784.38	154,459.38	148,884.38	143,359.38	137,584.38	131,659.38	125,459.38	119,959.38	114,959.38	106,159.38	96,959.38	87,359.38	77,359.38
	Interest	Dec 1			164,884.38	159,784.38	154,459.38	148,884.38	143,359.38	137,584.38	131,659.38	125,459.38	119,959.38	114,959.38	106,159.38	96,959.38	87,359.38	77,359.38
	Principal	Dec 1			340,000.00	355,000.00	365,000.00	375,000.00	385,000.00	395,000.00	405,000.00	420,000.00	440,000.00	460,000.00	480,000.00	500,000.00	520,000.00	540,000.00
		Total			669,768.76	674,568.76	673,918.76	673,968.76	671,718.76	670,168.76	673,318.76	671,918.76	669,918.76	672,318.76	674,718.76	674,718.76	674,718.76	674,718.76
23rd Ave Reconstruction GO Bonds 2013A 405-613111	Debt Service	Interest	June 1		7,525.00	6,775.00	5,950.00	5,125.00	4,300.00	3,400.00	2,500.00	1,300.00	-	-	-	-	-	-
	Interest	Dec 1			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	Dec 1			65,050.00	68,550.00	66,900.00	65,250.00	68,600.00	66,900.00	65,000.00	67,600.00	-	-	-	-	-	-
		Total			72,575.00	75,325.00	72,850.00	70,425.00	73,300.00	71,300.00	68,900.00	69,400.00	-	-	-	-	-	-
Riverstone Property Purchase Taxable GO Bonds 2013B 405-512801	Gaming	Interest	June 1		11,885.00	11,291.25	10,460.00	9,367.50	7,967.50	6,328.88	4,489.38	2,371.88	-	-	-	-	-	-
	Interest	Dec 1			11,885.00	11,291.25	10,460.00	9,367.50	7,967.50	6,328.88	4,489.38	2,371.88	-	-	-	-	-	-
	Principal	Dec 1			95,900.00	95,900.00	95,900.00	105,900.00	105,900.00	105,900.00	105,900.00	-	-	-	-	-	-	-
		Total			118,770.00	117,592.50	116,360.00	118,735.00	120,835.00	117,657.38	118,978.26	119,743.76	-	-	-	-	-	-
Total 2013 GO Bonds		Interest	June 1		184,294.38	177,803.63	170,869.38	163,478.88	155,828.88	147,311.26	138,648.76	127,131.26	114,869.38	106,159.38	96,959.38	87,359.38	77,359.38	66,309.38
	Interest	Dec 1			184,294.38	177,803.63	170,869.38	163,478.88	155,828.88	147,311.26	138,648.76	127,131.26	114,869.38	106,159.38	96,959.38	87,359.38	77,359.38	66,309.38
	Principal	Dec 1			485,000.00	510,000.00	530,000.00	550,000.00	580,000.00	600,000.00	605,000.00	605,000.00	605,000.00	605,000.00	605,000.00	605,000.00	605,000.00	605,000.00
		Total			669,294.38	665,607.26	651,869.38	646,957.76	631,657.76	614,622.52	606,293.76	592,262.52	580,869.38	572,318.76	562,959.38	552,359.38	542,659.38	532,659.38
Police Station - 20 Years GO Bonds 2014A 405-611041	Gaming	Interest	June 1		152,356.25	146,881.25	141,256.25	135,481.25	129,481.25	123,331.25	117,031.25	110,506.25	103,756.25	96,856.25	89,731.25	82,381.25	74,806.25	67,006.25
	Interest	Dec 1			152,356.25	146,881.25	141,256.25	135,481.25	129,481.25	123,331.25	117,031.25	110,506.25	103,756.25	96,856.25	89,731.25	82,381.25	74,806.25	67,006.25
	Principal	Dec 1			385,000.00	375,000.00	365,000.00	355,000.00	345,000.00	335,000.00	325,000.00	315,000.00	305,000.00	295,000.00	285,000.00	275,000.00	265,000.00	255,000.00
		Total			669,712.50	668,762.50	667,512.50	666,962.50	666,962.50	666,331.25	666,031.25	665,006.25	664,006.25	663,006.25	662,006.25	661,006.25	660,006.25	659,006.25
Walmart Project 2014B Taxable GO Bonds 2014B 405-XX0000	TIF	Interest	June 1		72,471.50	72,471.50	70,621.50	68,771.50	66,891.50	64,909.50	62,859.50	60,759.50	58,629.50	56,479.50	54,309.50	52,119.50	50,009.50	47,879.50
	Interest	Dec 1			72,471.50	72,471.50	70,621.50	68,771.50	66,891.50	64,909.50	62,859.50	60,759.50	58,629.50	56,479.50	54,309.50	52,119.50	50,009.50	47,879.50
	Principal	Dec 1			185,000.00	185,000.00	185,000.00	190,000.00	195,000.00	200,000.00	205,000.00	210,000.00	215,000.00	220,000.00	225,000.00	230,000.00	240,000.00	245,000.00
		Total			257,471.50	257,471.50	250,621.50	245,661.50	241,801.50	239,809.50	237,769.50	235,589.50	233,339.50	231,039.50	228,739.50	226,439.50	224,139.50	221,839.50
Walmart Project 2014B Taxable GO Bonds 2013B 405-XX0000	Sales Tax	Interest	June 1		196,410.25	191,660.25	186,860.25	181,960.25	176,960.25	171,859.25	166,659.25	161,359.25	155,959.25	150,459.25	144,859.25	139,159.25	133,359.25	127,459.25
	Interest	Dec 1			196,410.25	191,660.25	186,860.25	181,960.25	176,960.25	171,859.25	166,659.25	161,359.25	155,959.25	150,459.25	144,859.25	139,159.25	133,359.25	127,459.25
	Principal	Dec 1			475,000.00	480,000.00	490,000.00	500,000.00	510,000.00	520,000.00	530,000.00	540,000.00	550,000.00	560,000.00	570,000.00	580,000.00	590,000.00	600,000.00
		Total			671,420.25	671,660.25	676,860.25	683,920.25	691,920.25	701,859.25	712,659.25	723,359.25	734,059.25	744,859.25	755,859.25	767,059.25	778,459.25	790,059.25
Total 2014 Debt Service		Interest	June 1		348,766.50	411,013.00	398,738.00	386,213.00	372,657.50	358,200.50	342,113.00	324,971.75	306,976.25	287,908.75	267,336.25	245,286.25	221,616.25	196,587.50
	Interest	Dec 1			348,766.50	411,013.00	398,738.00	386,213.00	372,657.50	358,200.50	342,113.00	324,971.75	306,976.25	287,908.75	267,336.25	245,286.25	221,616.25	196,587.50
	Principal	Dec 1			640,000.00	1,640,000.00	1,650,000.00	1,650,000.00	1,720,000.00	1,740,000.00	1,760,000.00	1,780,000.00	1,800,000.00	1,820,000.00	1,840,000.00	1,860,000.00	1,880,000.00	

Debt Service Schedule
At 12/31/2015

Issue Description	Funding Source	Principal Interest	Payment Date	CTE→	2030	2031	2032	2033	2034	2035	Total
Sunset Marina	Marina	Interest	June 15	-	-	-	-	-	-	-	51,718.76
2010 & 2011 refunding		Interest	Dec 15	-	-	-	-	-	-	-	51,718.76
GO Bonds 2012		Principal	Dec 15	-	-	-	-	-	-	-	575,000.00
541-617041		Total		-	-	-	-	-	-	-	678,437.52
Special Assessments	Debt Service	Interest	June 15	-	-	-	-	-	-	-	20,050.03
GO Bonds 2012		Interest	Dec 15	-	-	-	-	-	-	-	20,050.03
405-616316		Principal	Dec 15	-	-	-	-	-	-	-	459,000.00
		Total		-	-	-	-	-	-	-	499,100.06
11th Street Intersection Improv Gaming (formerly Ridgewood Road Park)		Interest	June 15	4,125.00	2,775.00	1,425.00	-	-	-	-	170,706.29
GO Bonds 2012		Interest	Dec 15	4,125.00	2,775.00	1,425.00	-	-	-	-	170,706.29
405-312801		Principal	Dec 15	90,000.00	90,000.00	95,000.00	-	-	-	-	1,320,000.00
		Total		98,250.00	95,550.00	97,850.00	-	-	-	-	1,661,412.58
2004 Refunding	Water	Interest	June 15	-	-	-	-	-	-	-	5,700.00
GO Bonds 2012		Interest	Dec 15	-	-	-	-	-	-	-	5,700.00
501-618041		Principal	Dec 15	-	-	-	-	-	-	-	285,000.00
		Total		-	-	-	-	-	-	-	296,400.00
Total 2012A		Interest	June 15	4,125.00	2,775.00	1,425.00	-	-	-	-	248,175.08
		Interest	Dec 15	4,125.00	2,775.00	1,425.00	-	-	-	-	248,175.08
		Principal	Dec 15	90,000.00	90,000.00	95,000.00	-	-	-	-	2,630,000.00
		Total		98,250.00	95,550.00	97,850.00	-	-	-	-	3,126,350.16
Police Facility Construction	Gaming	Interest	June 1	54,834.38	42,584.38	29,421.88	15,200.00	-	-	-	1,855,321.96
GO Bonds 2013A		Interest	Dec 1	54,834.38	42,584.38	29,421.88	15,200.00	-	-	-	1,855,321.96
405-411041		Principal	Dec 1	560,000.00	585,000.00	615,000.00	640,000.00	-	-	-	8,390,000.00
		Total		669,668.76	670,168.76	673,843.76	670,400.00	-	-	-	12,100,643.92
23rd Ave Reconstruction	Debt Service	Interest	June 1	-	-	-	-	-	-	-	36,875.00
GO Bonds 2013A		Interest	Dec 1	-	-	-	-	-	-	-	36,875.00
405-616311		Principal	Dec 1	-	-	-	-	-	-	-	460,000.00
		Total		-	-	-	-	-	-	-	533,750.00
Riverstone Property Purchase	Gaming	Interest	June 1	-	-	-	-	-	-	-	64,159.39
Taxable GO Bonds 2013B		Interest	Dec 1	-	-	-	-	-	-	-	64,159.39
405-312801		Principal	Dec 1	-	-	-	-	-	-	-	620,000.00
		Total		-	-	-	-	-	-	-	748,318.78
Total 2013 GO Bonds		Interest	June 1	54,834.38	42,584.38	29,421.88	15,200.00	-	-	-	1,956,356.35
		Interest	Dec 1	54,834.38	42,584.38	29,421.88	15,200.00	-	-	-	1,956,356.35
		Principal	Dec 1	560,000.00	585,000.00	615,000.00	640,000.00	-	-	-	9,670,000.00
		Total		669,668.76	670,168.76	673,843.76	670,400.00	-	-	-	13,582,712.70
Police Station - 20 Years	Gaming	Interest	June 1	58,312.50	48,600.00	37,200.00	25,300.00	12,900.00	-	-	1,753,175.00
GO Bonds 2014A		Interest	Dec 1	58,312.50	48,600.00	37,200.00	25,300.00	12,900.00	-	-	1,753,175.00
405-411041		Principal	Dec 1	555,000.00	570,000.00	595,000.00	630,000.00	645,000.00	-	-	9,211,000.00
		Total		671,625.00	667,200.00	669,400.00	670,600.00	670,800.00	-	-	12,716,350.00
Walmart Project 2014B	TIF	Interest	June 1	30,375.00	25,075.00	19,231.25	13,068.75	6,693.75	-	-	907,401.75
Taxable GO Bonds 2014B		Interest	Dec 1	30,375.00	25,075.00	19,231.25	13,068.75	6,693.75	-	-	907,401.75
405-XXXXXX		Principal	Dec 1	285,000.00	275,000.00	290,000.00	300,000.00	315,000.00	-	-	4,225,000.00
		Total		335,750.00	325,150.00	328,462.50	326,137.50	328,387.50	-	-	6,039,803.50
Walmart Project 2014B	Sales Tax	Interest	June 1	80,506.25	66,406.25	50,787.50	34,531.25	17,637.50	-	-	2,406,904.25
Taxable GO Bonds 2013B		Interest	Dec 1	80,506.25	66,406.25	50,787.50	34,531.25	17,637.50	-	-	2,406,904.25
405-XXXXXX		Principal	Dec 1	795,000.00	735,000.00	785,000.00	795,000.00	830,000.00	-	-	11,640,000.00
		Total		866,012.50	867,812.50	866,575.00	864,062.50	865,275.00	-	-	16,453,808.50
Total 2014 Debt Service		Interest	June 1	169,193.75	140,081.25	107,218.75	72,900.00	37,231.25	-	-	4,995,009.50
		Interest	Dec 1	169,193.75	140,081.25	107,218.75	72,900.00	37,231.25	-	-	4,995,009.50
		Principal	Dec 1	1,525,000.00	1,580,000.00	1,650,000.00	1,715,000.00	1,730,000.00	-	-	25,073,000.00
		Total		1,693,393.50	1,860,162.50	1,864,437.50	1,890,000.00	1,894,462.50	-	-	35,068,019.00
Police Station (TE)	Gaming	Interest	June 1	23,237.50	19,912.50	16,500.00	13,000.00	8,800.00	4,500.00	-	870,535.31
GO Bonds 2014A		Interest	Dec 1	23,237.50	19,912.50	16,500.00	13,000.00	8,800.00	4,500.00	-	870,535.31
405-411041		Principal	Dec 1	190,000.00	195,000.00	200,000.00	210,000.00	215,000.00	225,000.00	-	3,365,000.00
		Total		238,475.00	234,825.00	233,000.00	236,000.00	232,600.00	234,000.00	-	4,683,574.00
Street Project	Debt Service	Interest	June 1	-	-	-	-	-	-	-	51,103.13
11 St Intersections		Interest	Dec 1	-	-	-	-	-	-	-	47,475.00
405-616311		Principal	Dec 1	-	-	-	-	-	-	-	785,000.00
		Total		-	-	-	-	-	-	-	863,578.13
Special Assessments	Debt Service	Interest	June 1	-	-	-	-	-	-	-	31,955.63
projects 2360 & 2661		Interest	Dec 1	-	-	-	-	-	-	-	29,700.00
405-616316		Principal	Dec 1	-	-	-	-	-	-	-	475,000.00
		Total		-	-	-	-	-	-	-	536,655.63
Police Radio/Networking/Fiber	Gaming	Interest	June 1	-	-	-	-	-	-	-	98,125.00
GO Bonds 2014A		Interest	Dec 1	-	-	-	-	-	-	-	91,150.00
405-414226		Principal	Dec 1	-	-	-	-	-	-	-	1,470,000.00
		Total		-	-	-	-	-	-	-	1,659,275.00
Total 2015A Debt Service		Interest	June 1	23,237.50	19,912.50	16,500.00	13,000.00	8,800.00	4,500.00	-	851,739.07
		Interest	Dec 1	23,237.50	19,912.50	16,500.00	13,000.00	8,800.00	4,500.00	-	816,343.75
		Principal	Dec 1	190,000.00	195,000.00	200,000.00	210,000.00	215,000.00	225,000.00	-	9,075,000.00
		Total		238,475.00	234,825.00	233,000.00	236,000.00	232,600.00	234,000.00	-	17,516,862.82
Wastewater	Interest	June 1	-	-	-	-	-	-	-	-	39,535.83
2005 Refunding		Interest	Dec 1	-	-	-	-	-	-	-	36,700.00
506-618041		Principal	Dec 1	-	-	-	-	-	-	-	865,000.00
		Total		-	-	-	-	-	-	-	981,235.83
Wastewater	Interest	June 1	-	-	-	-	-	-	-	-	240,757.83
2007 Refunding		Interest	Dec 1	-	-	-	-	-	-	-	232,584.00
506-618041		Principal	Dec 1	-	-	-	-	-	-	-	2,018,236.00
		Total		-	-	-	-	-	-	-	2,491,577.83
Special Assessments	Interest	June 1	-	-	-	-	-	-	-	-	30,033.00
2007 Refunding		Interest	Dec 1	-	-	-	-	-	-	-	29,014.00
405-616316		Principal	Dec 1	-	-	-	-	-	-	-	251,764.00
		Total		-	-	-	-	-	-	-	310,811.00
Armory Park	Interest	June 1	-	-	-	-	-	-	-	-	108,211.11
2008 Refunding		Interest	Dec 1	-	-	-	-	-	-	-	103,200.00
405-822601-*****0523000		Principal	Dec 1	-	-	-	-	-	-	-	1,100,000.00
		Total		-	-	-	-	-	-	-	1,311,411.11
Total 2015B Debt Service		Interest	June 1	-	-	-	-	-	-	-	418,537.77
		Interest	Dec 1	-	-	-	-	-	-	-	401,500.00
		Principal	Dec 1	-	-	-	-	-	-	-	4,175,000.00
		Total		-	-	-	-	-	-	-	4,995,037.77
Total GO Debt Service		Interest		264,453.13	205,353.13	154,565.63	101,100.00	46,031.25	4,500.00	-	10,846,448.54
		Interest		264,453.13	205,353.13	154,565.63	101,100.00	46,031.25	4,500.00	-	10,794,016.45
		Principal		2,840,000.00	2,450,000.00	2,560,000.00	2,565,000.00	2,905,000.00	2,250,000.00	-	85,841,666.64
		Total		3,368,906.26	2,860,706.26	2,869,131.26	2,767,200.00	2,997,062.50	2,340,000.00	-	87,582,132.63
Governmental	Interest		221,015.63	180,278.13	135,334.38	88,031.25	39,337.50	4,500.00	-	-	7,813,522.70
	Interest		221,015.63	180,278.13	135,334.38	88,031.25	39,337.50	4,500.00	-	-	7,777,981.03
	Principal		2,100,000.00	2,175,000.00	2,270,000.00	2,355,000.00	1,690,000.00	225,000.00	-	-	43,735,844.00
	Total		2,542,031.26	2,535,556.26	2,540,668.76	2,441,062.50	1,768,675.00	234,000.00	-	-	59,327,487.73
Business Type	Interest		43,437.50	25,075.00	19,231.25	13,068.75	6,693.75	-	-	-	3,032,026.84
	Interest		43,437.50	25,075.00	19,231.25	13,068.75	6,693.75	-	-	-	3,016,035.42
	Principal		7								

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	6,905,780	6,779,866		229,611	1,797,395			
State and local taxes	18,045,056	5,926,000						
Business license & permits	407,700					3,700		
Non-business license & permits	501,100				570			
Government grants	9,373	972,571			29,264			509,743
Charges for services	4,471,334	406,666			20,260,273	265,767		5,000
Program fees	800				436,975			7,150
Concessions		11,000			440,679			100
Rents and royalties	48,876	20,360			964,709			
Employer contribution						4,834,928	5,491,000	
Employee contribution						1,198,432	1,073,099	
Retiree contribution						433,854		
Engineering						1,207,038		
Equipment maintenance						4,097,042		
Hydroplant						165,000		
Transfers	6,597,495	884,935		3,802,776	642,473	184,000		
Investments and loans	34,504	19,999	17,365	105,122	80,244	27,268	808	933
Contributions and donations	7,150	94,533			25,125			30,940
Reimbursements	150							
Sale of fixed assets	6,000					85,352		
Proceeds from LT liabilities	7,750		3,610,000	867,821	20,485,608			
Other	104,550				278,861	78,100		
Revenue CY 2016	37,147,618	15,115,930	3,627,365	5,005,330	45,442,176	12,580,481	6,564,907	553,866
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
Percent change from CY 2015	-2.7%	-24.0%	-59.1%	15.9%	34.7%	-1.5%	3.0%	-13.2%
Expense:								
Personnel	25,783,245	2,885,997			7,755,422	2,326,897	8,077,267	438,869
Supplies	1,140,604	175,765			2,390,175	1,357,993		37,014
Services	7,366,866	2,532,061	2,973,549	100,525	6,065,328	6,894,078	106,620	52,232
Other	351,310	2,198,689			152,661	87,815	14,200	31,561
Programs	50,000	2,361,000			464,500			
Capital	30,000	20,000	770,000		18,631,237	867,179		
Debt				5,180,031	4,793,342	171,141		
Transfers	373,074	7,295,018	1,648,687		2,289,360	505,540		
Depreciation/Contingency/Other	2,025,915	136,235			2,157,445	649,684		
Expense CY2016	37,121,014	17,604,765	5,392,236	5,280,556	44,699,470	12,860,327	8,198,087	559,676
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
Percent change from CY 2014	-3.2%	-22.4%	-56.5%	27.3%	41.6%	-3.5%	0.8%	-8.8%
Cash flow CY 2015:								
Revenue less expense	26,604	(2,488,835)	(1,764,871)	(275,226)	742,706	(279,846)	(1,633,180)	(5,810)
Add back depreciation	-	-	-	-	1,891,170	627,739	-	-
Budgeted cash flow	26,604	(2,488,835)	(1,764,871)	(275,226)	2,633,876	347,893	(1,633,180)	(5,810)
Income (loss) CY 2015:								
Revenue less expense	26,604	(2,488,835)	(1,764,871)	(275,226)	742,706	(279,846)	(1,633,180)	(5,810)
Loan repayments received	-	-	-	-	-	-	-	-
Loans issued	-	-	-	-	500,000	-	-	-
Capital outlay	-	-	-	-	18,631,237	867,179	-	-
Debt principal	-	-	-	-	3,483,590	116,667	-	-
Budgeted income (loss)	26,604	(2,488,835)	(1,764,871)	(275,226)	23,357,533	704,000	(1,633,180)	(5,810)

Table 13

Total CY 2016	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
15,712,652	15,232,249	15,807,718	16,161,297	16,822,534	16,561,977	16,107,780	13,806,920	13,125,764
23,971,056	23,858,829	18,094,552	23,704,415	23,375,870	22,800,330	21,623,336	22,742,599	20,627,326
411,400	409,725	292,924	431,550	423,530	372,810	358,210	356,335	324,000
501,670	657,325	485,775	671,500	557,150	471,650	470,950	494,545	444,500
1,520,951	1,702,055	6,012,487	6,210,350	7,964,301	8,117,128	9,464,921	4,405,504	4,031,939
25,409,040	25,316,649	18,794,378	24,946,766	24,487,174	23,686,743	22,558,069	21,071,639	19,321,369
444,925	404,315	306,259	389,525	393,642	445,135	392,740	375,435	341,670
451,779	473,577	463,525	506,799	461,952	471,990	447,034	443,668	434,628
1,033,945	924,739	868,209	943,161	825,830	801,120	811,677	796,330	835,273
10,325,928	10,186,274	8,006,474	9,271,359	8,822,831	8,619,738	7,959,115	7,262,809	6,432,272
2,271,531	2,224,568	1,532,925	2,207,444	2,170,095	2,105,136	1,992,374	1,888,100	1,753,756
433,854	431,035	311,946	755,463	966,563	813,674	736,482	740,298	705,725
1,207,038	1,352,000	1,100,000	1,293,270	1,339,470	1,286,001	1,107,938	1,186,588	1,170,865
4,097,042	4,081,434	3,053,797	3,854,398	3,690,404	3,678,449	3,389,565	3,563,880	3,034,087
165,000	208,000	167,320	240,798	233,501	228,766	277,239	257,445	115,786
12,111,679	13,907,928	16,679,703	17,087,259	13,228,869	13,270,338	11,172,716	8,507,072	8,130,467
286,243	183,831	1,392,732	1,373,615	4,425,516	4,017,423	2,242,698	3,315,816	5,322,109
157,748	143,021	172,369	450,200	223,618	1,078,665	1,942,100	1,369,268	582,960
150	160	100	150	74	65	84	100	300
91,352	4,587,928	4,504,030	4,504,030	3,000	8,550	-	2,450	-
24,971,179	17,954,793	38,479,331	36,411,525	20,715,524	16,252,027	7,972,000	9,440,000	16,559,000
461,511	525,225	307,260	170,429	249,651	154,710	158,815	179,813	76,299
126,037,673	124,765,660	136,833,814	151,585,303	131,381,099	125,242,425	111,185,843	102,206,614	103,370,095
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								
1.0%								
47,267,697	46,822,427	34,884,592	44,010,476	42,441,078	41,274,294	40,525,904	40,083,343	36,720,879
5,101,551	5,129,924	4,339,834	5,328,417	5,167,418	4,956,980	4,603,121	5,165,061	4,675,903
26,091,259	27,148,868	21,303,159	25,389,504	24,737,369	24,303,266	25,304,306	19,686,795	23,460,472
2,836,236	2,545,577	3,015,237	4,860,189	1,900,875	1,852,023	1,970,382	1,866,327	1,654,346
2,875,500	2,945,500	3,214,909	4,915,225	4,794,055	5,973,828	6,931,012	4,770,073	5,256,214
20,318,416	13,994,736	31,520,646	33,522,650	31,330,819	27,933,390	27,694,315	19,000,289	11,588,565
10,144,514	9,202,071	22,594,531	22,467,201	5,330,338	5,108,701	4,960,033	3,395,562	2,438,138
12,111,679	13,907,928	16,679,703	17,087,259	13,228,869	13,115,882	11,172,716	8,507,072	8,125,509
4,969,279	9,524,161	4,835,801	5,704,578	5,050,677	4,815,557	4,698,081	4,254,671	4,125,123
131,716,131	131,221,192	142,388,412	163,285,499	133,981,498	129,333,921	127,859,870	106,729,193	98,045,149
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								
0.4%								
(5,678,458)								
2,518,909								
(3,159,549)								
(5,678,458)								
-								
500,000								
19,498,416								
3,600,257								
17,920,215								

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

Table 14

	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	Budget CY 2014	Budget CY 2015	Budget CY 2016	Var
Mayor & Council	8	8	8	8	8	8	0
City Clerk	2	1	1	1	1	1	0
General Administration	2	3	3	3	3	3	0
Administrative Services	11	11	0	0	0	0	0
Personnel	4	4	0	0	0	0	0
Information Technology	7	7	0	0	0	0	0
Human Resources	0	0	4	4	4	4	0
Finance	11	10	10	11	12	12	0
Administration	2	1	1	1	1	1	0
Customer Service	4	4	4	5	6	6	0
Accounting	5	5	5	5	5	5	0
Information Technology	0	0	7	7	7	7	0
Community/Economic Development	22	20	20	21	21	20	-1
Administration	1	1	1	2	2	2	0
Economic Dev	2	1	2	1	1	1	0
Planning/Redev	9	8	7	8	8	7	-1
Inspection	10	10	10	10	10	10	0
ML King Center	22	14	36	36	43	32	-11
Full Time	5	5	7	7	7	7	0
Part Time	17	9	29	29	36	25	-11
Police	110	110	111	111	110	110	0
Administration	4	4	4	4	4	4	0
Operations	56	56	57	59	58	51	-7
Investigations	24	24	24	22	22	29	7
Staff Support	26	26	26	26	26	26	0
Fire	60	59	59	59	59	59	0
Administration	3	3	3	3	3	3	0
Emergency/Disaster	14	14	15	15	14	15	1
Fire Prevention	1	1	1	1	1	1	0
Ambulance	42	41	40	40	41	40	-1

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

Table 14

	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	Budget CY 2014	Budget CY 2015	Budget CY 2016	Var
Public Works	117	117	115	115	112	111	-1
Administration	12	13	11	11	10	9	-1
Motor Vehicle Parking	2	2	2	2	0	0	0
Water Meter Services	4	4	4	4	4	4	0
Engineering	19	20	20	20	18	18	0
Municipal Services	27	27	27	27	32	32	0
Fleet Services	17	17	16	16	13	13	0
Utilities Services	21	21	22	22	22	22	0
Utilities Maintenance	15	13	13	13	13	13	0
Parks & Recreation	252	249	231	224	213	221	8
Full Time	25	27	27	27	26	26	0
Part Time	59	53	53	55	52	53	1
Seasonal	168	169	151	142	135	142	7
City Total	617	602	605	600	593	588	-5
Library	43	44	44	44	44	41	-3
Grand Total	660	646	649	644	637	629	-8

Full Time Equivalent by Cost Center

Table 15

	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	Budget CY 2014	Budget CY 2015	Budget CY 2016	Variance
Mayor and Council	8.00	8.00	8.00	8.00	8.00	8.00	-
City Clerk	1.45	1.00	1.00	1.00	1.00	1.00	-
General Administration	2.00	3.00	3.00	3.00	3.00	3.00	-
Administrative Services							
Administration	3.10	3.40	-	-	-	-	-
Personnel Services	0.70	0.40	-	-	-	-	-
Insurance	1.60	1.60	-	-	-	-	-
IT Services	5.35	5.35	-	-	-	-	-
GIS	0.25	0.25	-	-	-	-	-
	11.00	11.00	-	-	-	-	-
Human Resources							
Administration	-	-	2.20	2.20	2.20	2.20	-
HR Services	-	-	0.40	0.40	0.40	0.40	-
Insurance	-	-	1.40	1.40	1.40	1.40	-
	-	-	4.00	4.00	4.00	4.00	-
Finance							
Administration	1.25	1.00	1.00	1.00	1.00	1.00	-
Customer Service	4.00	4.00	4.00	4.31	5.23	5.23	-
Accounting	5.00	5.00	5.00	5.00	5.00	5.00	-
	10.25	10.00	10.00	10.31	11.23	11.23	-
Information Technology							
Administration	-	-	2.00	2.00	2.00	2.00	-
Services	-	-	4.80	4.50	4.50	4.50	-
GIS	-	-	0.20	0.50	0.50	0.50	-
	-	-	7.00	7.00	7.00	7.00	-
Community/Economic Development							
Administration	0.50	0.50	0.75	0.86	0.94	0.95	0.01
Economic Development	2.70	1.88	2.50	3.23	3.06	3.05	(0.01)
Planning/Zoning/Historic Preservation	6.62	5.72	4.85	3.77	3.89	3.74	(0.15)
Neighborhood Redevelopment	1.90	1.90	1.90	2.25	2.26	2.26	-
Inspection	4.85	4.95	4.92	6.07	6.12	5.94	(0.18)
Rental Inspection	5.15	5.05	5.08	4.05	4.03	4.06	0.03
	21.72	20.00	20.00	20.23	20.29	20.00	(0.29)
Martin Luther King Jr. Center							
Administration	2.00	2.20	3.75	3.05	3.00	3.00	-
Sponsored Programs	9.58	7.56	10.27	11.62	12.04	9.34	(2.69)
	11.58	9.76	14.02	14.67	15.04	12.34	(2.69)
Police							
Administration	4.00	4.00	4.00	4.00	4.00	4.00	-
Patrol	56.00	56.00	57.00	58.35	58.30	51.30	(7.00)
Major Crime	10.10	10.20	10.20	9.90	9.90	10.20	0.30
Narcotics/Vice	7.30	7.30	7.30	5.30	5.30	12.15	6.85
Juvenile	6.60	6.50	6.50	6.50	6.50	6.35	(0.15)
Resource Services	2.53	2.53	2.53	2.53	2.53	2.53	-
Community Services	2.45	2.45	2.45	2.45	2.45	2.45	-
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	-
	110.00	110.00	111.00	110.05	110.00	110.00	(0.00)

Full Time Equivalent by Cost Center

Table 15

	Budget FY 11-12	Budget FY 12-13	Budget FY 13-14	Budget CY 2014	Budget CY 2015	Budget CY 2016	Variance
Fire							
Administration	8.98	8.94	8.94	8.94	8.94	8.94	-
Emergency/Disaster Services	20.65	20.52	20.52	20.52	20.52	20.52	-
Fire Prevention	6.98	6.94	6.94	6.94	6.94	6.94	-
Ambulance	22.74	22.60	22.60	22.60	22.60	22.60	-
	<u>59.35</u>	<u>59.00</u>	<u>59.00</u>	<u>59.00</u>	<u>59.00</u>	<u>59.00</u>	<u>-</u>
Public Works							
Administration	21.11	20.46	20.50	19.74	18.84	18.84	-
Street Maintenance & Repair	7.69	8.32	8.32	8.88	7.54	8.67	1.13
Snow & Ice Control	0.64	0.64	0.64	0.34	0.66	0.65	(0.01)
Refuse Collection	8.02	8.02	8.02	8.09	7.80	7.90	0.10
Levee/ROW Maintenance	5.92	5.92	5.92	6.66	5.72	5.83	0.11
Water Distribution	13.68	13.75	13.75	12.78	13.75	12.35	(1.40)
Wastewater Collection	3.67	3.02	2.97	2.85	2.97	2.97	-
Motor Vehicle Parking	1.38	1.88	1.88	1.88	0.18	0.05	(0.13)
Water Treatment	10.68	10.63	10.28	10.27	10.25	10.25	-
Wastewater Treatment	9.68	9.68	9.68	9.52	9.50	9.50	-
Fleet Services	9.15	9.15	9.15	10.00	10.00	10.00	-
Electrical Maintenance	2.55	3.00	2.00	2.00	1.80	1.80	-
Engineering Services	10.28	10.62	10.28	9.91	10.61	10.61	-
Building Maintenance	2.00	1.70	1.70	1.28	2.45	2.20	(0.25)
Sunset Marina	1.24	1.24	1.24	1.84	1.40	0.95	(0.45)
Hydroelectric Plant	0.15	-	-	0.05	0.25	0.25	-
Stormwater	5.95	5.75	5.95	5.06	5.03	4.93	(0.10)
	<u>113.79</u>	<u>113.78</u>	<u>112.28</u>	<u>111.15</u>	<u>108.75</u>	<u>107.75</u>	<u>(1.00)</u>
Parks & Recreation							
Administration	2.20	2.45	2.45	2.50	2.50	2.50	-
Park Maintenance	16.08	14.77	14.73	16.64	15.28	15.28	-
Recreation Programs	14.02	12.17	9.59	11.27	8.71	9.25	0.54
Highland Springs Golf	13.98	14.12	14.10	16.90	13.38	13.38	-
Saukie Golf	9.64	8.73	8.74	10.87	8.76	8.76	-
Golf Pro Shop	0.14	0.14	0.14	0.19	0.03	0.03	-
Whitewater Junction	7.09	7.09	7.06	9.37	7.21	7.75	0.54
RI Fitness Center	15.66	14.92	16.28	18.10	13.47	13.93	0.45
Riverfront Park	2.17	2.27	2.31	2.38	2.40	2.40	-
	<u>80.98</u>	<u>76.66</u>	<u>75.40</u>	<u>88.22</u>	<u>71.74</u>	<u>73.27</u>	<u>1.53</u>
Library							
Administration	1.91	2.00	2.00	4.00	3.00	3.00	-
Main Library	21.28	21.98	21.80	20.17	20.15	19.76	(0.39)
30/31 Library	3.82	4.00	4.00	4.00	4.77	3.81	(0.96)
Southwest Library	3.10	3.25	3.25	3.25	3.73	3.23	(0.50)
	<u>30.11</u>	<u>31.23</u>	<u>31.05</u>	<u>31.42</u>	<u>31.65</u>	<u>29.80</u>	<u>(1.85)</u>
Total	<u>460.23</u>	<u>453.43</u>	<u>455.75</u>	<u>468.05</u>	<u>450.70</u>	<u>446.40</u>	<u>(4.30)</u>



ROCK ISLAND
ILLINOIS

General Community Information

Table 16

General Information:

Population	39,018
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 (sworn)
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>		12/31/2014	Percent
<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed</u>	<u>of</u>
		<u>Valuation</u>	<u>City</u>
DNC Gaming & Entertainment	Casino/Hotel/Restaurant	22,000,375	4.91%
Modern Woodmen of America	Insurance (Home Office)	7,692,555	1.72%
Mid-American Energy Co.	Gas and Electricity Utility	4,858,742	1.08%
Thoms-Proester Co.	Wholesale Food Distributor	4,640,955	1.04%
Friendship Manor	Residential Life Care Facility	3,031,571	0.68%
Deere & Co / Tax Dept	Manufacturing	2,338,072	0.52%
First Equity Management	Grocery Store	2,333,100	0.52%
Illinois Housing Development Authority	Affordable Housing for Seniors	1,901,794	0.42%
Rock Island River Terminal	Manufacturing	1,806,236	0.40%
Eye Surgeons Associates	Eye Clinic	1,583,632	0.35%
Total		\$52,187,032	11.65%

Notes:

1. Valuation as of January 1, 2014, for taxes collected in 2015.
2. Total City assessed valuation equals \$448,044,128



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 percentage of its population during that period. Similar population losses occurred in Milan and, less dramatically, Moline and Davenport. Despite this trend, the 2010 Census demonstrates that the tides may be turning for the Quad Cities with population stabilizing in the region; the population of the MSA increased by 5.7 percent between 2000 and 2010.

	1980	1990	2000	2010	% Change 1980-2010	% Change 2000-2010
City of Rock Island	47,036	40,552	39,684	39,018	-17.0%	-1.7%
City of Moline	45,709	43,202	43,768	43,483	-4.9%	-0.7%
City of East Moline	20,907	20,147	20,333	21,302	1.9%	4.8%
Village of Milan	6,264	5,831	5,348	5,099	-18.6%	-4.7%
City of Bettendorf	27,381	28,132	31,275	33,217	21.3%	6.2%
City of Davenport	103,264	95,333	98,359	99,685	-3.5%	1.3%
Rock Island County, IL	165,968	148,723	149,374	147,546	-11.1%	-1.2%
Scott County, IA	160,022	150,979	158,668	165,224	3.3%	4.1%
MSA*	383,740	350,862	359,062	379,690	-1.1%	5.7%

Source: U.S. Census Bureau.

*Davenport-Moline-Rock Island Metropolitan Statistical Area (MSA)

History of the Area

Before the arrival of European settlers to what is now the City of Rock Island, the land was inhabited by Native Americans, including Sauk and Meskwaki (or sometimes labeled Fox) tribes. European settlers began to arrive in the early 1800s. The original city plat was filed on July 10, 1835 with 600 inhabitants. The new 62 acre city originally was named Stephenson—but was renamed Rock Island in 1841. Rock Island benefitted from its location at the center of 1,200 miles of navigable waterways. The City later prospered following the introduction of the railroad and the first railroad bridge to traverse the Mississippi in 1856. This integral rail crossing resulted in the industrialization of Rock Island. Lumber, pottery, and railroad supplies were the predominant industries in addition to a strong agricultural economy.

Rock Island Arsenal

The Rock Island Arsenal is the largest employer in Rock Island and the Quad Cities as a whole. Located on a 946 acre island in the Mississippi River, the Arsenal Industrial Complex occupies approximately 867 acres. The balance of the island contains the Veterans Administration with a U.S. National Cemetery, a Confederate Cemetery, and the headquarters of the Rock Island District Corps of Engineers. Arsenal Island draws both workers and tourists locally and from around the world.

The Arsenal is the largest government-owned weapons manufacturing arsenal in the United States. The Arsenal provides manufacturing, logistics, and base support services for the Armed Forces. The Arsenal also partners with non-military entities to advance manufacturing technologies in the private sector. Tenant organizations located on the Arsenal employ approximately 6,600 employees. Some of the major tenant organizations are the headquarters of the U.S. Army Sustainment Command and U.S. Army Joint Munitions Command, the U.S. Army TACOM Life Cycle Management Command-Rock Island, the U.S. Army Civilian Human Resource Agency-North Central Region, and U.S. Army Armament Research Development and Engineering Center.

ECONOMIC, HOUSING, AND COMMUNITY GROWTH

In 2015 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", is a destination for some 100,000 people who attend numerous 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 as well with the opening of nationally known eating establishments like Subway and Bennigan's complementing more unique local restaurants El Patron, Soi 2, Gunchies, 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 four major insurance companies: Modern Woodman of America, Royal Neighbors of America, Illinois Casualty, and the Cleveland Agency. Several new businesses have also opened in the downtown in last year including: Switch Stance Skate Shop, Soi 2 (Thai cuisine), Rocket Bottoms (cloth diapers), and Cycletherapy Bicycles, to name a few.

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 through its façade improvement program and economic development incentives. The Holiday Inn, Circa '21 Dinner Playhouse, the Speakeasy, and Gunchies are examples of downtown businesses that have benefitted from public investment in 2015.

Housing Activity Downtown

Creating new housing opportunities in the downtown has been a major focus of investment in recent years. Rock Island Economic Growth Corporation (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, 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 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.
- The Locks is a 36-unit mixed-income apartment building that is also transit-oriented development to support downtown's need for market driven, live-work housing. This project supports the Federal Transit Administration's Livable Communities Initiative, an effort that strengthens the link between transit and communities. The project was completed in January 2015.

In addition, the following projects were initiated in 2015 and are planned for completion in 2016:

- 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 to create an additional 14 units.
- Plans have been developed to renovate and redevelop the historic VanDerGinst (Best) office building into the Riverview Lofts. The project is under construction. It 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.

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 completed its 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. Hill and Valley, employing 150 people, has relocated from the Watchtower Plaza to the Columbia Park area. Production at their new 90,000 sq. ft facility has begun. Hawk Technology, a fast growing technology & robotic company, has completed an 18,000 sq. ft. expansion which allows them to continue to grow. The trend of industrial growth by all reports will continue for the next few years as they economy grows.

In August 2015, the City adopted a new 1st Street tax increment finance district in the Sunset Business Park on the west side of the City. This TIF district will support the redevelopment of multiple parcels in a key industrial area of the City. This TIF will also allow the City to eliminate blight, enhance the appearance of the area through improvements to landscape, streetscape and signage, and upgrade public infrastructure.

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 \$310,000. These program dollars partnered with \$1,177,950 in private funds for a total investment of \$1,487,950. Approved loans supported the redevelopment of Jessi Mart, expansion of Daiquiri Factory, new construction of the Rock Island Animal Hospital, and relocation of El Patron. In addition to the CIRLF program, five \$10,000 loans were issued through the City's new Micro CIRLF program to support new business creation or business expansion in the City. Recipients included El Patron, Rocket Bottoms, Switch Stance Skate Shop, Gentry Boutique, Lavish Salon and Spa, and Jake O's Grill.

Over the past fiscal year, 39 applications were processed through the City's Façade Improvement Program (FIP). A total of \$275,000 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 with a total of 79 certificates for building materials sales tax exemptions processed.

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.

Planning Activity

The City’s planning department continues to work on long-range plan and policy documents that aide in community and economic development.

In May 2015, the City adopted a Downtown Revitalization Plan that establishes a new vision for the downtown provides a set of policies and recommendations to achieve that vision. Among them are five key redevelopment projects, including:

- Removal of the Great River Plaza and construction of a “woonerf” (living street) along 2nd Avenue between 17th and 19th Streets to improve traffic circulation and create a more welcoming and accessible environment for all users;
- Increase the friendliness and efficiency of parking in downtown Rock Island;
- Install streetscape improvements, including benches, sidewalks, pedestrian-scaled lighting, banners, and bike racks to communicate a message of investment in the downtown;
- Reconfigure 1st Avenue (IL/92) to reduce lane width, add parking, improve safety, and better connect the downtown to Schwiebert Park; and
- Add more residents and rooftops in the downtown by providing development incentives where necessary and appropriate.

The City of Rock Island is currently undertaking a project to prepare a Heritage Resources Plan to formulate strategies to enhance the City’s current historic preservation program. This project is being funded by a \$21,000 grant awarded by the Illinois Historic Preservation Agency. The plan will build on the City’s desire to balance preservation of the City’s urban form and character while advancing economic development to sustain a higher quality of life for all stakeholders and citizens. This planning effort is now underway and is anticipated to be completed in the spring of 2016.

The City also recently initiated a project to carry out a comprehensive review, analysis, and rewrite of the City’s zoning and land development regulations. This project will also fulfill the following objectives:

- Create modern and legally-defensible development regulations that ensure a desirable and sustainable development pattern to achieve the community vision outlined in the Comprehensive Plan.
- Codify regulations that ensure predictable, high-quality development that is sensitive to the context, form, and character of surrounding development.
- Recognize that some existing development may not align with the desired community character and that the desired character may be achieved through strategic revisions to the City’s development regulations.
- Integrate process improvements necessary to ensure an efficient and predictable development review process.
- Create an ordinance that is logically organized, well cross-referenced, and easily understandable through the use of common, consistent language and the inclusion of graphics, charts, and tables that illustrate the regulations.

Update the zoning map to implement the adopted Comprehensive Plan and new ordinance.

MUNICIPAL SERVICES

City Management

The City of Rock Island is organized under the Council-Manager form of government, with legislative authority vested in a City Council made up of a Mayor and seven members. Council members are elected from wards with staggered four-year terms. The City became a home rule unit with the adoption of the 1970 Illinois Constitution. As such, the City has no tax rate or debt limits, nor is it required to conduct a referendum to authorize the issuance of debt or to increase property taxes.

The City has unified its administrative functions through the appointment of a City Manager (the position was created by action of the City Council on July 1, 1952), who is responsible for the day-to-day operations of the City and its full-time employees.

City Hall is home to City Council Chambers, the Office of the Mayor, Office of City Manager, Finance Department, Administrative Services Department, Human Resources, Code Enforcement, Building Inspection, and Community and Economic Development Department.

Public Safety

The Police Department has 83 sworn police officers and 27 civilian personnel, and will begin occupying the new state-of-the-art police facility located at 1212 5th Avenue in December of 2015. The department is divided into three divisions: Field Operations, Criminal Investigations, and Technical Services. The department is in the process of updating the radio communications system to 800 MHz, which will allow the interoperability between Rock Island and other area departments/municipalities. Completion of the project will coincide with the introduction of the new squad car fleet, to include new squad video cameras and new mobile data terminals, all set for implementation in December of 2015..

The Fire Department currently has four fire stations housing the department's 59 full-time personnel, 55 paramedics, 3 emergency technicians and 1 civilian. The department also operates two advanced life support ambulances staffed by two paramedics/firefighters, along with a paramedic first response consisting of a light Rescue Squad and (3) Paramedic Pumpers. The department is divided onto four areas of responsibilities that include the daily administration of the department, fire/emergency response services, EMS Operations, and fire prevention.

The City negotiates with the following bargaining units: Fraternal Order of Police (FOP), Police Command, International Association of Firefighters (IAFF), United Auto Workers (UAW), and American Federation of State, Municipal Employees (AFSME). The City considers its employee relations to be good.

Public Works

The Public Works Department is responsible for the operation, maintenance, and construction of the public infrastructure of the City and the provision of basic municipal services such as refuse and yard waste collection and snow removal. The Public Works Administration building houses Public Works Administration, Engineering, and Fleet. The Utilities Maintenance Building houses the City's streets and utilities maintenance workers. The Municipal Services Building (Streets Garage) houses the City's storage garage, Streets Division, and Levee workers. This building, constructed in 2011, was built to LEED certification standards, including geothermal heating and cooling, native landscaping, and a rain garden.

The City's source of water is the Mississippi River. The municipal water system consists of over 220 miles of water mains, 10.9 million gallon of storage, and a 12 million gallon per day (MGD) water plant, with average production of 5.4 MGD and peak production of 9.1 MGD.

Sewage collection and treatment are also City responsibilities. Rock Island maintains 250 miles of wastewater collection mains, 7,000 storm inlets and sewer manholes, four waste water pumping stations, and two wastewater treatment plants. The southwest plant processes at an average of .3 MGD with a peak of 1.2 MDG and a total capability of 1.5 MGD. The main plant processes an average of 8.4 MDG

with a peak of 16 MGD and a capacity of 106 MGD during wet weather events. The wet weather expansion was completed in the summer of 2014.

Public Library

The Rock Island Library is the oldest public library in Illinois, serving citizens with a collection of community centers, outreach efforts, and online opportunities that provide resources to enhance personal achievement and stimulate the imagination. Physical library locations include a Main Library in the downtown area and two neighborhood branch libraries serving the east and southwest residents. The library also has an online presence for all at www.rockislandlibrary.org. The library collection includes print and electronic materials featuring downloadable e-books and magazines, and streaming music and movies. The library's tagline, "Begin Here," encourages everyone to achieve their educational goals and entertainment needs by using its wide array of services and resources.

The library is governed by a nine member Board of Trustees, appointed by the Mayor and approved by City Council. The Illinois "Local Library Law" found in the state statutes determines Board authority, which is considered semi-autonomous, due to municipal library budget laws. All other library activities are independently determined by the Board.

This past year, the library embarked on a long-range planning process to study the best direction for Rock Island Public Library facilities. Although the completed plan isn't due until the end of CY15, the Board's direction has not been without controversy. The current budget does not support the library to continue operating three branch locations much longer, nor does it encourage moving toward providing modern library services. The Board decided to explore a one-library model, to be located at the downtown library's location. The plan is to preserve/restore the historic portion of the Main Library, and demolish the two additions to make one cohesive library with modular spaces. Operating costs would be lowered without the extra facilities to maintain, and staff would be freed up to do more outreach and partnership initiatives at the library and within the community. The planning will continue throughout CY16 with a fundraising feasibility study to gauge how probable it will be to find the money for the project. We look forward to seeing what the future holds for the Rock Island Public Library.

Parks and Recreation

The City provides all park and recreational services (there is no separate municipal corporation providing park district services). The City operates 26 parks on 850 acres, including two 18-hole golf courses. Other major facilities include a marina with 485 slips on the Mississippi River and an aquatic center. A portion of the proceeds of the Series 2001 Bonds (\$1,325,000) together with \$2,900,000 of locally raised funds was used to fund a Family Aquatic Center that replaced a pool built in 1956. The \$4.2 million facility includes a tube flume slide, a body flume slide and two drop slides. The main pool has a zero depth entry with spray toys in the shallow area and four 25-meter lap lanes. The facility is placed in such a way as to take advantage of the hillside for the slides and visibility of the community. Joint reciprocity agreements with the public school system and a parochial high school serve to expand the facilities for the City's recreational programs.

On September 10, 1990 the former Rock Island Family YMCA building with its indoor running track and swimming pool became the Rock Island Park and Recreation department Fitness and Activity Center (RIFAC). Since 1990, the City has twice renovated the facility, which currently consists of an indoor pool, gymnasium, fitness-cardiac room, weight room, three racquetball courts and five classroom areas. The first expansion of RIFAC included expanded locker room space, new cardiac and weight room area, expanded running track and basement storage area. The second expansion added the whirlpool, additional gymnasium, aerobic fitness room, and administrative office space that enabled the Park and Recreation Department to close a separate administrative building, and decrease administrative staff.

On July 3, 2010 the City opened Schwiebert Riverfront Park located on the Mississippi River in the Downtown area. The park has a spray pad fountain, stage, and new in 2014, a day time dock for 21 boats. This enables boaters to use the river to access the downtown restaurants and entertainment

venues. The park is host to concerts, weddings, special events and daily visitation by 100's of people each day in the summer months.

The Park and Recreation Department also operates a sports complex that includes four athletic fields and four full size soccer fields that hosts leagues for youth and adults. Other amenities include the Hauberg Center Complex that consists of a Historic Mansion and smaller classroom spaces in the renovated Administrative building. 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.

During CY 2015, the Parks and Recreation Department participated in an operational audit. This audit is in response to declining revenues and increasing expenses which have resulted in deficit spending for several years in a row. Once this audit is complete, the City will take steps to include the recommended practices as approved by Council.

Martin Luther King, Jr. Community Center

The Martin Luther King, Jr. Community Center (The King Center), located at 630 Martin Luther King Drive, opened in 1975 as a multipurpose center to serve as a catalyst to build community and a centralized location for various social service programs and organizations. The King Center provides multiple services, including after school program, a six-week summer day camp, tax return program, facility rental, community and family events, workforce development, computer training, teen pregnancy prevention and substance abuse prevention services. The King Center was renovated and expanded in 2011 to enable provision of additional services: after-school programming, job training/workforce development, mentoring, substance abuse prevention, and special events. The project added 6,800 square feet of which over 5,000 square feet is dedicated to youth development. The expansion provides an additional 6 rooms with the ability to serve a variety of age groups separately but at the same time. Other noted features are a large open space for activities, flexible rooms for a variety of activities, and a recording studio as a creative outlet. The King Center has the capacity to serve over 200 youth per day, a community room with capacity for over 400 people for a variety of uses, a full-service kitchen, and spaces to enhance existing relationships with partner agencies.

Financial Awards and Policies

The City's 1979 Annual Financial Report was awarded the Certificate of Achievement for financial reporting by the Government Finance Officers Association (GFOA) of the United States and Canada. A supplemental Certificate of Achievement was awarded for the City's 1981-1985 and 1987-2014 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 has received the Award for Distinguished Budget Presentation awarded by GFOA since Fiscal year 1987/88. 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 Comprehensive Plan, the five-year Capital Improvements Program, Statement of Financial Policies, and an Investment Policy.

The City's Statement of Financial Policies was adopted on September 14, 1987 with updates dated December, 1989 and November 1994 by the City Council. The statement, which was formulated by the City of Rock Island Financial Planning Task force (membership included representatives of the local banks, insurance companies, accounting firms and Augustana college), includes policies on borrowing, General Fund cash and fund balance, revenue sources, accounting and financial reporting, reserves for the General Fund and for equipment replacement, the appropriate uses of debt, various other fund balances, etc. The statement also calls for a five-year projection of General Fund operations to be updated annually.

While it is the policy of the City to establish and maintain sufficient cash in its General Fund so a positive cash balance and fund balance is maintained at the end of each fiscal year, it is the City's goal to maintain a positive unrestricted and non-designated balance at a level equal to an amount representing 90 days of budgeted operating expenditures for the following fiscal year. This financial goal was revised in 2005 from 60 days to 90 days and was phased in over a five year period ending in fiscal year 2009. Any General Fund balance in excess of this requirement is transferred to the Capital Improvements Fund at the completion of the annual audit.

DOCUMENT ORGANIZATION

The budget document is organized by fund structure similar to what one would find in the City's Comprehensive Financial Annual Report (CAFR). This is a change from how the budget has been presented in the past and is designed to help the reader have some comparability between the two documents. In addition, this format is how the City's Management Reports are arranged.

The document is arranged within eight tabs. The information within these tabs is as detailed below.

Contents The table of contents is located within this budget section. 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

Following this overview section, are sections that address the activity in each fund group (Governmental, Enterprise, Internal, Fiduciary, and Component Funds) comprising the following funds.

Governmental Funds

Along with the General Fund (101) the City reports the following as governmental funds. Each fund is tracked separately within the City's general ledger system for ease in accounting.

- 101 – General Fund (major)
- 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 (major)
- 208 – TIF District #7 (major)
- 209 – TIF District #8 (major)
- 211 – Martin Luther King Jr. Community Center
- 212 – Martin Luther King Jr. Facility Improvement
- 213 – TIF District #9 (major)
- 221 – Motor Fuel Tax
- 222 – Foreign Fire Insurance
- 223 – Riverboat Gaming (major)
- 224 – State Drug Prevention
- 241 – Federal COPS Grant
- 242 – Community Development Block Grant
- 243 – Federal Drug Prevention
- 244 – Neighborhood Stabilization
- 245 – Schwiebert Park Boat Dock
- 246 – Ridgewood Business Park
- 251 – Rock Island Public Library (major)

Capital Improvement Fund

- 301 – Capital Improvements (major)

Debt Service Fund

- 405 – Debt Service (major)

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
- 508 – Wastewater Capital 2010A BAB
- 510 – Solid Waste
- 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.

Policy Agenda 2015-2016

Top Priority

- Internet Access/Fiber to Homes and Businesses
- 11th Street Business Development
- Southwest Corridor Business Development
- Blackhawk Corridor Business Development
- Street Program: Policy Direction and Funding
- Water Treatment Plant at 24th Street

High Priority

- Downtown Business Attraction Strategy
- Mill Creek Water/Sewer Lines and Mitigation
- 18th Avenue Corridor Business Development
- 1st Street TIF Project
- 175th Dodransbicentennial Celebration
- City-Schools Relations
- College Hill District Redevelopment/Enhancement

Management Agenda 2015-2016

Top Priority

- City Corporate Communications Plan and Direction
- Parks and Recreation Department
- Walmart Development
- Rock Island Arsenal/BRAC Advocacy

High Priority

- Zoning Code: Revision
- New Building Code: Adoption
- Labor Contracts



ROCK ISLAND
ILLINOIS

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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 2030

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

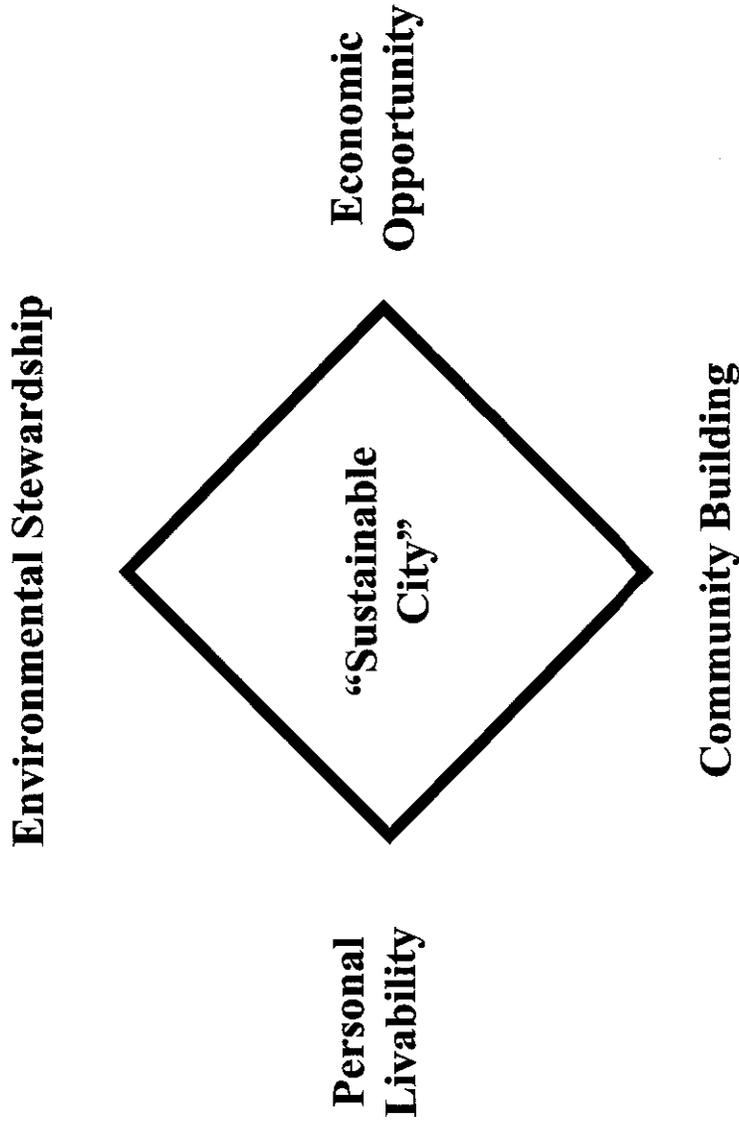
PROUD COMMUNITY

► 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 2015 – 2020

City of Rock Island Goals 2020

EXPANDING LOCAL ECONOMY

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

**INCREASE POPULATION THROUGH
GREAT LIVABLE NEIGHBORHOODS**

REVITALIZATION OF STRATEGIC LOCATIONS

Goal 1

Expanding Local Economy

OBJECTIVES

1. Retain and expand local businesses
2. Support Growth in small businesses development
3. Increase number of job opportunities
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. Need for young – middle age wage earning middle income families
3. Different business climates: Illinois vs. Iowa with the loss of meaningful jobs due to state’s actual and perceived negative business climate
4. Developing a strong relationship with current Rock Island businesses
5. Competition from other communities and their seeking out Rock Island businesses to relocate
6. Perception of Rock Island by businesses, realtors, Quad Cities First
7. Growing the sales tax base
8. Lack of industrial property for sale especially new buildings

**LONG TERM CHALLENGES
AND OPPORTUNITIES**

1. Cultivating a business climate that supports entrepreneurial businesses
2. Expansion of Rock Island Arsenal
3. Awareness of City economic development programs and incentives
4. Lack of large industrial development lots (100 acres and larger)
5. Changes in retail businesses and internet sales
6. Availability and attracting a qualified workforce

POLICY ACTIONS 2015 – 2016

1. Southwest Corridor Business Development
2. Blackhawk Corridor Business Development
3. 18th Avenue Corridor Business Development
4. 1st Street TIF Project
5. Retail Consultant and Project

PRIORITY

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

**MANAGEMENT ACTIONS
2015 – 2016**

1. Rock Island Arsenal/BRAC Advocacy

PRIORITY

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

MANAGEMENT IN PROGRESS 2015 – 2016

1. Jumers Casino: Relationship
2. Direct Flight to Washington, D.C.: Advocacy

ON THE HORIZON 2016 – 2020

1. Prairie View Business Park
2. Hotel Attraction Strategy
3. City Overall Economic Development Plan/Policy
4. Comprehensive Citywide Industrial Strategy
5. Jumers Crossing: Direction
6. Long Term Lease McLaughlin
7. Watch Tower Plaza Sale
8. Quad Cities First
9. Bituminous Insurance Building
10. Old Zimmerman Honda Site

Goal 2

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 other mandates
3. Aging, deteriorating City infrastructure with potential major failures
4. Increasing gaming competition and impact on City revenues
5. Loss of state revenues: grants, stated shared resources
6. Keeping property taxes stable for homeowners and businesses
7. Aging facilities and infrastructure needing repair or replacement

**LONG TERM CHALLENGES
AND OPPORTUNITIES**

1. Residents' expectations for services and lacking the willingness to pay
2. Willingness to increase taxes and fees or reduce or eliminate services
3. Potential changes in minimum wage and the impact on City services
4. Need to upgrade City informational technology
5. Unforeseen events impacting City operations and revenues
6. Financial condition of Rock Island County impacting the City

POLICY ACTIONS 2015 – 2016

1. Street Program: Policy Direction and Funding
2. Water Treatment Plant at 24th Street
3. Residential Requirement for City Employees
4. Water Rates: Evaluation and Direction
5. RIFAC: Open 365 Days
6. Curbside Recycling Program: Mandatory

PRIORITY

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

**MANAGEMENT ACTIONS
2015 – 2016**

1. City Corporate Communications Plan and Direction
2. Parks and Recreation Department/Facilities
3. Labor Contracts

PRIORITY

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

MANAGEMENT IN PROGRESS 2015 – 2016

1. NIMS Compliance (City Wide)
2. Health Insurance: Modifications
3. Annual IT Replacement
4. City Investment Policy
5. Police Department Reorganization: Division Consolidation
6. Police MDT
7. Police In Car Cameras
8. 800 MHz Upgrade
9. Computer Tablet for Fire Ambulance Personnel
10. Fire Water Rescue Boat: Operational
11. Emergency Operations Plan: Update
12. Ambulance Cots for Obese Clients
13. ERP: Software: Selection
14. Bad Debt Process: Refinement
15. City Hall Security Mechanism
16. Labor Contracts
 - A. AFSCME

MAJOR PROJECTS 2015 – 2016

1. Police Headquarters Building
2. Central fire Station/Fire Station #4: Concrete Parking Lots
3. 26th Street (North of 13th Avenue) Street Reconstruction
4. 22nd 1/2 Avenue (East of 29th Street) Street Reconstruction
5. 6th Avenue Sewer
6. 11th Street/Blackhawk Intersection: Redesign/Construction
7. Farmall Storage Tank
8. Blackhawk Lift Station
9. Outfall 007 Relocation
10. Long Term Control Plan
11. Street Resurfacing
 - A. Shady Brook Phase I and II
 - B. 30th Avenue (27th – 30th Streets)
12. Water Main Replacement Program

ON THE HORIZON 2016 – 2020

1. Software Upgrade: Direction and Funding
2. Special Assessment for Roads
3. Comprehensive City Infrastructure Assessment and Plan with Funding Mechanism
4. 1st Class Sunset Marina
5. Insurance Policy for Water Damage
6. Budget and Tax Rate: Evaluation, Direction
7. Service Consolidation
8. Library
9. King Center Financial Plan
10. Regional Emergency 9-1-1 Communications Center
11. City Hall Plan/Police Station Direction
12. Boards/Commissions Evaluation Report and Direction
13. Fire Equipment Replacement: Pumper
14. Fire Station: Upgrades

Goal 3

Increase 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. Have people wanting 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. Perception of safety and crime in Rock Island and community in general
2. Attracting young middle class families and professionals
3. Challenging demographics with long term decline in household incomes, deteriorating condition of housing stock, increasing age and life expectancy of residents
4. Realtors labeling and negative comments about Rock Island
5. Image of public schools
6. Lack of middle and high-income housing, especially rental units
7. Expensive rental market
8. Reputation and image of specific neighborhoods

LONG TERM CHALLENGES AND OPPORTUNITIES

1. Addressing neighborhood nuisances and code violations
2. Residents and property owners taking responsibility for maintenance
3. High percentage of subsidized vs. non-subsidized housing
4. No clear vision and direction for housing in Rock Island
5. Reduced funding levels from HUD and continuation of “entitlement” status

POLICY ACTIONS 2015 – 2016

1. Internet Access/Fiber to Homes and Businesses
2. Mill Creek Water/Sewer Lines and Mitigation
3. 175th Dodransbiccennial Celebration
4. City – Schools Relations
5. South West Residential Development
6. Douglas Park Redevelopment
7. Comprehensive Housing Market Study

PRIORITY

Top Priority
High Priority
High Priority
High Priority

MANAGEMENT IN PROGRESS 2015 – 2016

1. Bi State Regional Trail Development: Participation
2. Emerald Ash Borer Survey and Program
3. Police computer Forensics Specialist
4. YWCA Parks and Recreation Programming Agreement
5. Neighborhood Camera System: Expansion
6. 1st Tee Program Expansion
7. Buildings/Homes Demolition

MAJOR PROJECTS 2015 – 2016

MANAGEMENT ACTIONS 2015 – 2016

1. Zoning Code: Revision
2. New Building Code: Adoption

PRIORITY

High Priority
High Priority

1. King Center Security and Lighting Improvements
2. Residential Neighborhoods concrete Patching Program
3. Corretta Scott – King Technology Center (Focus on 18 – 35)

ON THE HORIZON 2016 – 2020

1. 1st Avenue Improvements
2. Campbell Sports complex: Expansion
3. Bike Lanes/Paths Plan: Review
4. Quiet Zones
5. City – Augustana College
6. Neighborhood Partners
7. Residential Parking/State Tags
8. Preservation Ordinance: Update
9. Rental Housing Inspection Policy/Program: Compliance
10. Home Rehabilitation/Upgrade Program: Direction, Funding
11. Rock Island Housing Authority: Relationship, Communications
12. Sylvan Slough Natural Area
13. Parks ADA Compliance
14. Smoking in Parks Ordinance: 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. Enhance College Hill District
8. Develop Columbia Park

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 retail to Rock Island
2. Perception of Rock Island and specific locations
3. Aggressively marketing strategic locations
4. Land available for redevelopment at great locations
5. Tapping the positive momentum as a vibrant, active
Downtown Rock Island
6. Illinois vs. Iowa
7. Downtown TIF running out of time and available dollars

**LONG TERM CHALLENGES
AND OPPORTUNITIES**

1. Community resistance to change
2. Complexity of development agreements
3. Awareness of City incentive and programs
4. Working with neighborhoods and residents
5. Working with Downtown property owners who are not
willing to invest
6. Rock Island County properties needing renovations,
replacement or demolition

POLICY ACTIONS 2015 – 2016

1. 11th Street Business Development
2. Downtown Business Attraction Strategy
3. College Hill District Redevelopment/Enhancement
4. Downtown Parking Direction

PRIORITY

Top Priority
High Priority
High Priority

MANAGEMENT IN PROGRESS 2015 – 2016

1. CVS (Audubon School Site) Development
2. Downtown Building and Land Inventory
3. Old County Market (24th Street/23rd Avenue)

ON THE HORIZON 2016 – 2020

**MANAGEMENT ACTIONS
2015 – 2016**

1. Walmart Development

PRIORITY

Top Priority

1. City – Renaissance Relationship: Downtown
2. Citywide Land Acquisition Policy and Plan
3. Downtown Plaza Direction
4. Del’s Metals Visual Buffer
5. Corridor clean Up/Beautification Plan
6. Downtown Residential Development
7. Downtown/Citywide Wayfinding Signs
8. Water Taxi

CITY OF ROCK ISLAND ACTION AGENDA 2015 – 2016

City of Rock Island Policy Agenda 2015 – 2016

TOP PRIORITY

Internet Access/Fiber to Homes and Businesses

11th Street Business Development

Southwest Corridor Business Development

Blackhawk Corridor Business Development

Street Program: Policy Direction and Funding

Water Treatment Plant at 24th Street

HIGH PRIORITY

Downtown Business Attraction Strategy

Mill Creek Water/Sewer Lines and Mitigation

18th Avenue Corridor Business Development

1st Street TIF Project

175th Dodransbicentennial Celebration

City – Schools Relations

College Hill District Redevelopment/Enhancement

City of Rock Island Management Agenda 2015 – 2016

TOP PRIORITY

City Corporate Communications Plan and Direction

Parks and Recreation Department

Walmart Development

Rock Island Arsenal/BRAC Advocacy

HIGH PRIORITY

Zoning Code: Revision

New Building Code: Adoption

Labor Contracts

City of Rock Island Management in Progress 2015 – 2016

Jumers Casino: Relationship

Direct Flight to Washington, D.C.: Advocacy

NIMS Compliance (City Wide)

Health Insurance: Modifications

Annual IT Replacement

City Investment Policy

Police Department Reorganization: Division Consolidation

Police MDT

Police In Car Cameras

800 MHz Upgrade

Computer Tablet for Fire Ambulance Personnel

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Emergency Operations Plan: Update

Ambulance Cots for Obese Clients

ERP: Software: Selection

Bad Debt Process: Refinement

City Hall Security Mechanism

Labor Contracts

Bi State Regional Trail Development: Participation

Emerald Ash Borer Survey and Program

Police computer Forensics Specialist

YWCA Parks and Recreation Programming Agreement

Neighborhood Camera System: Expansion

1st Tee Program Expansion

Buildings/Homes Demolition

CVS (Audubon School Site) Development

Downtown Building and Land Inventory

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

City of Rock Island

Major Projects 2015 – 2016

Police Headquarters Building

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

26th Street (North of 13th Avenue) Street Reconstruction

**22nd 1/2 Avenue (East of 29th Street) Street Reconstruction
6th Avenue Sewer**

11th Street/Blackhawk Intersection: Redesign/Construction

Farmall Storage Tank

Blackhawk Lift Station

Outfall 007 Relocation

Long Term Control Plan

Street Resurfacing: Shady Brook Phase I and II, 30th Avenue (27th – 30th Streets)

Water Main Replacement Program

King Center Security and Lighting Improvements

Residential Neighborhoods concrete Patching Program

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

Property Tax Levy ORDINANCE NO. 050-2015

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 January, 2015 and ending the thirty-first day of December, 2015. 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 January, 2015 and ending the thirty-first day of December, 2015, the sum of ten million, nine-hundred fifty-three thousand, three hundred sixty-three dollars, (\$10,953,363) 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 2015	Amount raised by other than taxation	Amount raised by taxation
General Fund:	38,093,241	36,883,690	1,209,551
Police Pension	4,095,614	1,202,535	2,893,079
Fire Pension	3,971,817	1,168,667	2,803,150
Library	3,003,645	983,068	2,020,577
Park	6,463,537	4,666,142	1,797,395
Debt Service	4,147,525	3,917,914	229,611
Total	59,775,379	48,822,016	10,953,363
TIF District #1	2,038,067	2,038,067	0
TIF District #3	647,539	647,539	0
TIF District #4	2,205,974	2,205,974	0
TIF District #5	7,036	7,036	0
Community Development	5,221,315	5,221,315	0
TIF District #7	15,000	15,000	0
TIF District #8	10,000	10,000	0
M.L.K. Center	236,226	236,226	0
Motor Fuel Tax	1,125,000	1,125,000	0
Foreign Fire Insurance	78,670	78,670	0
Riverboat Gaming	6,542,976	6,542,976	0
State Drug Prevention	273,381	273,381	0
DUI Fine Law	177,510	177,510	0
US Dept of Justice Grant	21,132	21,132	0
Block Grant	1,234,640	1,234,640	0
Federal Drug Prevention	18,000	18,000	0
DARE	37,555	37,555	0
Police Contributions	24,540	24,540	0
Elderly Service Contributions	300	300	0
Labor Day Parade	14,000	14,000	0
Adopt-A-School	1,402	1,402	0

	Budget CY 2015	Amount raised by other than taxation	Amount raised by taxation
Capital Improvements	12,392,466	12,392,466	0
Water	9,171,382	9,171,382	0
Wastewater	12,930,519	12,930,519	0
Stormwater	1,633,628	1,633,628	0
Sunset Marina	766,778	766,778	0
CDBG Loan Programs	97,505	97,505	0
CIRLF Loan Programs	514,800	514,800	0
Fleet Services	4,720,357	4,720,357	0
Engineering	1,446,041	1,446,041	0
Hydropower Plant	318,258	318,258	0
Self-Insurance	1,347,393	1,347,393	0
Health Insurance	5,494,539	5,494,539	0
Cafeteria Plan	68,000	68,000	0
MLK Activity	276,755	276,755	0
Dept of Human Services	337,129	337,129	0
Total all funds	131,221,192	120,267,829	10,953,363
Eliminations	-26,925,962		
Net Total	104,295,230		

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

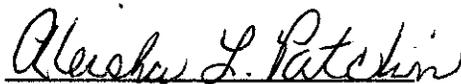
PASSED: December 7, 2015

AYES: Aldermen

Tollenaer
 Hotle
 Schipp
 Austin
 Clark
 Mayberry
 Foley

APPROVED: December 8, 2015

ATTEST:


 CITY CLERK

NAYS: None
 ABSENT: None

ORDINANCE NO. 051-2015

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, 2016 and ending on the thirty-first day of December, 2016.

Whereas, on November 9, 2015 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, 2016 and ending on the thirty-first day of December, 2016; and

Whereas, the Public hearing was conducted on December 7, 2015 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, 2016 and ending on December 31, 2016 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	37,070,234
201	TIF #1 DOWNTOWN	1,913,357
203	TIF #3 NORTH 11TH STREET	366,745
204	TIF #4 JUMER'S CASINO R I	2,221,954
205	TIF #5 COLUMBIA PARK	286,819
207	COMMUNITY/ECONOMIC DEVELOPMENT	667,495
208	TIF #7 THE LOCKS	1,085,000
209	TIF #8 WATCHTOWER	123,000
211	M L KING CENTER	274,475
213	TIF #9 1ST STREET	225,500
221	MOTOR FUEL TAX	955,000
222	FOREIGN FIRE INSURANCE	52,000
223	RIVERBOAT GAMING	4,934,142
224	STATE DRUG PREVENTION	281,588
225	DUI FINE LAW	2,510
241	US DEPT OF JUSTICE GRANT	16,336
242	COMM DEV BLOCK GRANT	1,445,586
243	FEDERAL DRUG PREVENTION	18,000
251	PUBLIC LIBRARY	2,737,768
272	DARE	9,860
273	POLICE CONTRIBUTIONS	19,570
276	RI LABOR DAY PARADE	17,960
278	Adopt - A - School	880
301	CAPITAL IMPROVEMENTS	5,392,236
405	DEBT SERVICE	5,280,556
501	WATER OPERATIONS/MAINTENANCE	18,121,499
506	WASTEWATER OPER & MAINTENANCE	15,127,241
507	STORMWATER UTILITY	1,737,064
510	SOLID WASTE	2,032,009

541	SUNSET MARINA	692,427
555	PARK & RECREATION	6,514,085
581	CDBG LOAN PROGRAMS	104,245
584	CIRLF LOAN FUND	370,900
601	FLEET SERVICES	4,271,910
606	ENGINEERING	1,385,717
609	HYDROELECTRIC PLANT	345,125
621	SELF-INSURANCE	1,392,637
626	EMPLOYEE HEALTH PLAN	5,464,938
701	FIRE PENSION	4,029,873
706	POLICE PENSION	4,096,181
711	CAFETERIA PLAN	72,033
901	MLK ACTIVITY	333,340
906	DEPT OF HUMAN SERVICES	226,336
Total		131,716,131
Less Eliminations		(24,915,512)
Budget		106,800,619

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 7, 2015

AYES: Aldermen

Tollenaar

Hotle

Schipp

Austin

Clark

Mayberry

Foley

APPROVED: December 8, 2015

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