

**CITY OF ROCKFORD, ILLINOIS
2013 BUDGET
SUMMARY-ALL FUNDS**

	GENERAL GOVERNMENT				PROPRIETARY	FIDUCIARY			TOTALS	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	ENTERPRISE	INTERNAL SERVICE	TRUST PENSION	ELIMINATIONS	2013	2012
REVENUES										
PROPERTY TAX										
CITY WIDE	\$38,396,327	\$7,441,200	\$15,611,190			\$4,835,111		\$1,400,000	\$64,883,828	\$67,054,190
TAXABLE BONDS			1,625,785						1,625,785	1,879,684
SPECIAL DISTRICTS		4,619,555	0						4,619,555	4,745,075
LESS, PROVISION FOR ABATEMENT			12,339,226						12,339,226	13,496,129
LESS, PROVISION FOR UNCOLLECTIBLE TAXES	383,963	120,597	48,493			48,352		14,000	587,405	601,818
NET TAX LEVY	38,012,364	11,941,336	4,849,256			4,786,759		1,386,000	58,203,715	59,581,002
TAX LEVY REIMBURSEMENTS	5,609,952	700	0			0		3,252,940	2,357,712	0
PROPERTY TAXES PRIOR TO ADJUSTMENTS	43,622,316	11,942,036	4,849,256			4,786,759		4,638,940	60,561,427	59,581,002
LESS, PROVISION FOR ACCOUNTING INTERPRETATION		(20,099)							(20,099)	770,717
LESS, TAX CAP EFFECTS		0	0			0			0	320,394
TOTAL PROPERTY TAXES	43,622,316	11,962,135	4,849,256			4,786,759		4,638,940	60,581,526	58,489,891
OTHER TAXES	30,540,000	5,500,600	0	\$15,100,000		0		0	51,140,600	50,321,900
TOTAL TAXES	74,162,316	17,462,735	4,849,256	15,100,000		4,786,759		4,638,940	111,722,126	108,811,791
LICENSES, PERMITS & INSPECTION FEES	3,781,600	95,000							3,876,600	3,580,200
INTERGOVERNMENTAL	22,380,058	23,950,607	460,000	\$22,085,000		1,141,645		328,700	69,688,610	83,780,775
CHARGES FOR SERVICES	4,414,300	9,408,300			\$24,200,000	10,397,220		10,344,280	38,075,540	37,689,130
FINES, FORFEITURES & PENALTIES	1,400,000	119,680			516,000				2,035,680	2,092,200
REVENUE FROM USE OF MONEY & PROPERTY	350,000	476,846			1,684,000	142,000	\$7,450,000	286,756	9,816,090	12,498,206
FAIR VALUE ADJUSTMENT							8,000,000		8,000,000	6,500,000
OTHER REVENUE & INCOME						2,970,655			2,970,655	4,023,618
RESTRICTED RECEIPTS							3,969,900		3,969,900	3,893,500
MISCELLANEOUS	9,717,332	91,250	60,000	0	115,000	115,000	0	8,793,440	1,305,142	1,142,250
TOTAL REVENUES	116,205,606	51,604,418	5,369,256	37,185,000	26,515,000	19,553,279	19,419,900	24,392,116	251,460,343	264,011,670
OTHER ADDITIONS										
TRANSFERS	1,200,000	1,815,500	6,042,448	8,750,000	123,500	28,716,385	10,546,133	55,864,766	1,329,200	4,759,055
PROCEEDS FROM SALE OF BONDS									0	0
APPLICATION OF RESTRICTED FUND BALANCE									0	0
FOR ENCUMBRANCES AND NONRECURRING ITEMS	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER ADDITIONS	1,200,000	1,815,500	6,042,448	8,750,000	123,500	28,716,385	10,546,133	55,864,766	1,329,200	4,759,055
ELIMINATIONS	0	0	0	0	0	0	0	0	0	738,488
TOTAL REVENUES & OTHER ADDITIONS	117,405,606	53,419,918	11,411,704	45,935,000	26,638,500	48,269,664	29,966,033	80,256,882	252,789,543	269,509,213
APPROPRIATION	117,405,606	51,899,298	17,188,481	45,935,000	26,440,961	47,438,491	11,655,668	83,102,599	234,860,906	249,668,927
NON-APPROPRIATION EXPENSES										
PROVISION FOR ACCOUNTING INTERPRETATION									0	0
TRANSFER TO WATER UTILITY				(4,550,000)					(4,550,000)	(4,275,000)
TRANSFER TO PARKING UTILITY									0	0
PENSION EXPENSE NOT SUBJECT TO									0	0
APPROPRIATION							18,000,000		18,000,000	18,000,000
COMMUNITY DEVELOPMENT									0	0
LEGAL REQUIREMENT FOR DEBT SERVICE	0	0	(5,776,777)	0	0	0	0	(5,776,777)	0	0
PROJECTED EXPENDITURES & TRANSFERS	117,405,606	51,899,298	11,411,704	41,385,000	26,440,961	47,438,491	29,655,668	\$77,325,822	248,310,906	263,393,927
ADJUSTMENT FOR ENTERPRISE FUND PROJECTS				(4,550,000)					(4,550,000)	(4,275,000)
PROJECTED EXCESS TO AMORTIZE PRIOR YR EXPENSE									0	0
PROJECTED EXCESS (DEFICIT) OF REVENUES									0	0
OVER EXPENDITURES AND ADJUSTMENTS	0	1,520,620	0	0	197,539	831,173	310,365		2,859,697	2,010,611
BEGINNING BALANCE, JANUARY 1	22,672,029	18,874,377	8,620,869	16,120,188	139,804,053	3,985,394	296,352,032		506,428,942	497,664,290
ADJUSTMENT FOR NON-RECURRING TRANSFERS	0								0	0
ADJUSTMENT OF BALANCE TO REVENUE FOR ENCUMBRANCES	0								0	0
ENDING BALANCE, DECEMBER 31	\$22,672,029	\$20,394,997	\$8,620,869	\$16,120,188	\$140,001,592	\$4,816,567	\$296,662,397		\$509,288,639	\$499,674,901

CITY OF ROCKFORD, ILLINOIS
BUDGET PROGRAM SUMMARY BY EXPENDITURE CLASSIFICATION
2013 BUDGET

AGENCIES	2012 BUDGET	INCREASE (DECREASE)	2013 BUDGET	SALARY EXPENSE	FRINGE BENEFITS	CONTRACTUAL EXPENSE	SUPPLY EXPENSE	OTHER EXPENSE	INTEREST EXPENSE	CAPITAL EXPENSE	DEBT REQUIREMENT
LEGISLATIVE & MANAGEMENT											
MAYOR	\$617,040	\$12,687	\$629,727	\$334,525	\$136,907	\$145,945	\$12,350				
COUNCIL	572,787	3,915	576,702	168,000	206,342	201,460	900				
LEGAL	1,608,885	(16,309)	1,592,576	843,176	430,350	295,350	23,700				
FINANCE	7,004,288	(18,479)	6,985,809	1,947,788	1,027,760	1,167,750	30,244	\$2,812,267			
INFORMATION TECH	2,644,387	62,034	2,706,421	300,854	134,264	1,731,030	36,200	504,073			
ELECTION COMMISSION	891,112	90,168	981,280	418,428	142,583	343,869	51,400			\$25,000	
HUMAN RESOURCES	659,528	49,819	709,347	375,055	185,617	141,875	6,800				
COMMUNITY DEVELOPMENT											
ADMINISTRATION	225,572	15,845	241,417	150,995	61,072	27,930	1,420				
DEVELOPMENT	4,031,880	(347,032)	3,684,848	419,841	230,147	171,440	5,050	2,858,370			
REDEVELOPMENT	3,140,793	192,246	3,333,039			880		3,332,159			
TOURISM PROMOTION	1,572,100	217,900	1,790,000			1,274,000		516,000			
TAX INCREMENT DISTRICTS	6,212,907	60,469	6,273,376	0	0	30,300	0	6,175,046	68,030	0	0
SANITATION	9,355,680	335,066	9,690,746			6,879,360	500	2,810,886			
CODE ENFORCEMENT	1,294,596	(1,294,596)	0								
PLANNING	505,474	21,983	527,457	300,780	151,632	74,135	910				
CONST SERVICES	1,685,307	1,386,209	3,071,516	1,405,193	805,451	827,700	9,755			23,417	
HUMAN SERVICES											
HUMAN SERVICES	12,907,866	799,609	13,707,475	4,176,755	2,538,981	1,957,564	754,300	4,279,875			
TUBERCULOSIS SANITARIUM	168,300	0	168,300			168,300					
LIBRARY	8,122,930	285,500	8,408,430	3,263,997	1,439,272	1,628,957	1,453,834	91,670	239,394	291,306	
MASS TRANSIT	1,274,000	0	1,274,000			1,274,000					
PUBLIC SAFETY											
POLICE	44,781,043	1,052,308	45,833,351	24,074,656	12,586,436	7,616,290	803,280			752,689	
FIRE	39,046,100	1,763,179	40,809,279	23,188,011	13,501,549	3,056,648	614,070			449,001	
911 COMMUNICATIONS	5,266,935	79,031	5,345,966	3,575,005	1,609,931	152,380	8,650				
FIRE/POLICE COMMISSION	87,075	131,410	218,485	10,500		205,685	2,300				
PUBLIC WORKS											
ADMINISTRATION	348,891	12,460	361,351	200,683	83,318	72,250	5,100				
ENGINEERING	963,668	(72,322)	891,346	428,271	224,630	183,795	30,750			23,900	
CAPITAL PROJECT	62,842,500	(16,907,500)	45,935,000	1,062,099	595,296	505,125	22,460	499,080		43,250,940	
MOTOR FUEL TAX	4,200,000	0	4,200,000					4,200,000			
STREETS & SEWERS	7,432,619	919,074	8,351,693	1,554,939	901,985	4,084,530	1,384,000	87,959		338,280	
TRAFFIC	4,131,992	(317,672)	3,814,320	641,859	304,119	2,479,325	341,000	24,600		23,417	
PARKING	2,367,996	50,199	2,418,195	348,322	137,612	534,385	42,500	1,355,376			
PROPERTY	2,545,627	(273,525)	2,272,102	531,243	323,549	986,150	205,600	225,560			
EQUIPMENT	4,009,336	(98,637)	3,910,699	561,460	313,419	860,330	2,065,130	110,360			
CENTRAL STORES	418,297	(6,327)	411,970	209,492	92,948	53,870	31,500	24,160			
WATER	23,632,067	390,699	24,022,766	3,964,502	2,062,800	6,100,330	1,527,920	8,167,439	2,199,775		
NON-OPERATING FUNDS											
POLICE PENSION	4,956,870	296,062	5,252,932		4,770,072	371,190	70	111,600			
FIRE PENSION	5,691,179	711,557	6,402,736		5,776,061	514,975	100	111,600			
IMRF PENSION	6,678,761	319,437	6,998,198		6,997,948	250					
WORKMEN'S COMPENSATION	2,491,195	188,176	2,679,371			2,586,971		92,400			
UNEMPLOYMENT INSURANCE	169,720	(1,413)	168,307			168,307					
HEALTH INSURANCE	21,528,900	278,075	21,806,975			21,627,400	500	179,075			
AUDITING	184,061	55,939	240,000			240,000					
DEBT SERVICE	17,962,697	(774,216)	17,188,481						4,329,146		\$12,859,335
OTB PROJECTS	50,200	24,800	75,000					75,000			
RISK MANAGEMENT	1,886,000	302,650	2,188,650			1,736,950		451,700			
RMAP	773,339	116,971	890,310	467,983	215,229	188,940	5,558	12,600			
WIB OPS	521,841	14,109	535,950	355,555	178,405	1,990					
ADJUSTMENTS	0	0	0								
ELIMINATIONS	(78,813,752)	(4,288,847)	(83,102,599)	(4,658,835)	(20,782,423)	(26,757,418)	(2,352,120)	(22,775,026)	(1,817,147)	0	(3,959,630)
TOTAL	\$250,650,589	(\$14,177,289)	\$236,473,300	\$70,621,132	\$37,383,262	\$45,912,493	\$7,125,731	\$16,333,829	\$5,019,198	\$45,177,950	\$8,899,705
BUDGET PERCENTAGE	100		100.0	29.9	15.8	19.4	3.0	6.9	2.1	19.1	3.8

**CITY OF ROCKFORD, ILLINOIS
2013 BUDGET
PERSONNEL AUTHORIZATION
ALL FUNDS**

PROGRAMS AND AGENCIES	<u>2010</u>	<u>2011</u>	<u>2012</u>	2011-2012 INCREASE (DECREASE)	<u>2013</u>	2012-2013 INCREASE (DECREASE)
LEGISLATIVE & MANAGEMENT						
MAYOR	6.00	5.00	4.00	(1.00)	4.00	0.00
COUNCIL				0.00		0.00
LEGAL	17.00	12.00	12.00	0.00	12.00	0.00
FINANCE	32.00	32.00	32.00	0.00	36.00	4.00
INFORMATION SERVICES	6.00	6.00	6.00	0.00	4.00	(2.00)
HUMAN RESOURCES	<u>6.00</u>	<u>5.00</u>	<u>5.00</u>	<u>0.00</u>	<u>5.00</u>	<u>0.00</u>
LEGISLATIVE & MGMT TOTAL	<u>67.00</u>	<u>60.00</u>	<u>59.00</u>	<u>(1.00)</u>	<u>61.00</u>	<u>2.00</u>
COMMUNITY DEVELOPMENT						
CD ADMINISTRATION	1.50	1.50	1.50	0.00	1.50	0.00
CD CODE ENFORCEMENT	12.20	10.20	10.20	0.00	0.00	(10.20)
CD PLANNING	5.30	4.30	4.30	0.00	4.30	0.00
CD CONSTRUCTION SERVICES	18.00	15.00	15.00	0.00	25.20	10.20
CD SANITATION	0.00	0.00	0.00	0.00	0.00	0.00
CD DEVELOPMENT	<u>7.00</u>	<u>8.00</u>	<u>8.00</u>	<u>0.00</u>	<u>7.00</u>	<u>(1.00)</u>
COMM DEVELOPMENT TOTAL	<u>44.00</u>	<u>39.00</u>	<u>39.00</u>	<u>0.00</u>	<u>38.00</u>	<u>(1.00)</u>
HUMAN SERVICES						
HUMAN SERVICES	97.85	99.00	90.58	(8.42)	96.35	5.77
TUBERCULOSIS SANITARIUM	0.00	0.00	0.00	0.00	0.00	0.00
LIBRARY	<u>82.00</u>	<u>84.50</u>	<u>86.00</u>	<u>1.50</u>	<u>86.25</u>	<u>0.25</u>
HUMAN SERVICES TOTAL	<u>179.85</u>	<u>183.50</u>	<u>176.58</u>	<u>(6.92)</u>	<u>182.60</u>	<u>6.02</u>
PUBLIC SAFETY						
POLICE	318.00	318.00	318.00	0.00	319.00	1.00
FIRE	282.00	278.00	280.00	2.00	280.00	0.00
911 COMMUNICATIONS	<u>53.00</u>	<u>53.00</u>	<u>53.00</u>	<u>0.00</u>	<u>53.00</u>	<u>0.00</u>
PUBLIC SAFETY TOTAL	<u>653.00</u>	<u>649.00</u>	<u>651.00</u>	<u>2.00</u>	<u>652.00</u>	<u>1.00</u>
PUBLIC WORKS						
ADMINISTRATION	3.50	2.00	2.00	0.00	2.00	0.00
ENGINEERING	7.45	5.50	10.00	4.50	9.50	(0.50)
STREETS & SEWERS	38.00	32.00	31.00	(1.00)	31.00	0.00
TRAFFIC	13.00	11.00	11.00	0.00	11.00	0.00
CAPITAL PROJECT	17.05	18.50	17.00	(1.50)	16.50	(0.50)
PARKING SYSTEM	8.50	8.50	8.50	0.00	8.50	0.00
BUILDING MAINTENANCE	12.00	10.00	10.00	0.00	10.00	0.00
EQUIPMENT MAINTENANCE	11.00	10.00	10.00	0.00	9.00	(1.00)
CENTRAL STORES	4.00	4.00	4.00	0.00	4.00	0.00
WATER	<u>77.00</u>	<u>72.00</u>	<u>72.00</u>	<u>0.00</u>	<u>64.00</u>	<u>(8.00)</u>
PUBLIC WORKS TOTAL	<u>191.50</u>	<u>173.50</u>	<u>175.50</u>	<u>2.00</u>	<u>165.50</u>	<u>(10.00)</u>
TOTAL	<u>1,135.35</u>	<u>1,105.00</u>	<u>1,101.08</u>	<u>(3.92)</u>	<u>1,099.10</u>	<u>(1.98)</u>
ANNUAL PERSONNEL CHANGE		(30.35)	(3.92)		(1.98)	
ANNUAL PERCENTAGE CHANGE		(2.70)	(0.40)		(0.20)	

**CITY OF ROCKFORD, ILLINOIS
2013-2018 GENERAL FUND FORECAST**

	2011	2012	2013	2014	2015	2016	2017	2018
TAXES	<u>ACTUAL</u>	<u>BUDGET</u>						
PROPERTY TAXES	41,576,430	43,496,476	44,006,279	44,754,386	45,649,474	46,562,463	47,493,712	48,443,586
LESS, UNCOLLECTIBLE TAXES	0	(378,734)	(383,963)	(390,490)	(398,300)	(406,266)	(414,391)	(422,679)
NET LEVY	41,576,430	43,117,742	43,622,316	44,375,887	45,485,285	46,622,417	47,787,978	48,982,677
ADJUST FOR ACCTG INT EFFECTS	0	(699,637)	0	0	0	0	0	0
ADJUST FOR TAX CAP EFFECTS	0	(314,985)	0	0	0	0	0	0
TOTAL PROPERTY TAXES	41,576,430	42,103,120	43,622,316	44,375,887	45,485,285	46,622,417	47,787,978	48,982,677
OTHER TAXES								
SALES AND USE TAXES	23,963,628	23,611,000	24,394,000	25,125,800	25,879,600	26,656,000	27,455,700	28,279,400
TELEPHONE FRANCHISE	5,564,418	5,567,300	5,126,000	5,177,300	5,229,100	5,281,400	5,334,200	5,387,500
UTILITY TAX	1,067,251	1,020,000	1,020,000	1,050,600	1,082,100	1,114,600	1,148,000	1,182,400
OTHER TAXES	30,595,297	30,198,300	30,540,000	31,353,700	32,190,800	33,052,000	33,937,900	34,849,300
TOTAL TAXES	72,171,727	72,301,420	74,162,316	75,729,587	77,676,085	79,674,417	81,725,878	83,831,977
LICENSES								
VEHICLES	0	0	0	0	0	0	0	0
LIQUOR/TOBACCO	823,670	655,000	766,000	665,000	675,000	685,000	695,000	705,000
CATV FRANCHISE FEE	1,531,927	1,460,000	1,500,000	1,530,000	1,560,600	1,591,800	1,623,600	1,656,100
OTHER LICENSES/FRANCHISES	348,631	280,000	330,000	345,000	345,000	345,000	345,000	345,000
INSPECTIONS	1,602,876	1,095,200	1,185,600	1,235,400	1,272,800	1,311,200	1,350,500	1,390,800
TOTAL LICENSES	4,307,104	3,490,200	3,781,600	3,775,400	3,853,400	3,933,000	4,014,100	4,096,900
INTERGOVERNMENTAL								
REPLACEMENT TAX	6,314,639	5,018,600	5,664,388	5,805,998	5,951,148	6,099,928	6,252,426	6,408,738
STATE INCOME TAX	11,978,091	10,958,000	11,500,000	11,845,000	12,200,400	12,566,400	12,943,400	13,331,700
FEDERAL, STATE, AND COUNTY	7,003,922	6,249,190	5,215,670	5,442,280	5,536,480	5,633,480	5,733,180	5,835,780
TOTAL INTERGOVERNMENTAL	25,296,652	22,225,790	22,380,058	23,093,278	23,688,028	24,299,808	24,929,006	25,576,218
CHARGES FOR SERVICES								
AMBULANCE	4,164,967	4,000,000	4,080,000	4,160,000	4,240,000	4,320,000	4,410,000	4,500,000
ALL OTHER	355,414	295,000	334,300	271,400	278,000	285,000	292,200	299,700
TOTAL CHARGES FOR SERVICES	4,520,381	4,295,000	4,414,300	4,431,400	4,518,000	4,605,000	4,702,200	4,799,700
MAGISTRATE FINES	1,430,514	1,481,000	1,400,000	1,520,000	1,550,000	1,580,000	1,610,000	1,640,000
RENTS AND INTEREST	752,710	100,000	350,000	186,400	200,000	201,900	190,100	162,700
MISCELLANEOUS								
REIMBURSEMENTS FOR SERVICES	7,726,285	7,669,940	8,753,832	8,926,760	9,105,180	9,287,210	9,473,050	9,662,520
ALL OTHER	584,806	912,000	963,500	1,110,000	1,110,000	1,110,000	1,110,000	1,110,000
TOTAL MISCELLANEOUS	8,311,091	8,581,940	9,717,332	10,036,760	10,215,180	10,397,210	10,583,050	10,772,520
TOTAL REVENUES	116,790,179	112,475,350	116,205,606	118,772,825	121,700,693	124,691,335	127,754,334	130,880,015
OTHER ADDITION, TRANSFERS FROM								
MOTOR FUEL TAX	2,400,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
ALL OTHER	0	0	0	0	0	0	0	0
TOTAL OTHER ADDITIONS	2,400,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
TOTAL GENERAL FUND REVENUES	119,190,179	113,675,350	117,405,606	119,972,825	122,900,693	125,891,335	128,954,334	132,080,015
GENERAL FUND EXPENDITURES								
SALARY	54,732,547	55,704,774	56,398,414	58,026,400	59,686,900	61,380,600	63,108,200	64,870,400
FRINGE BENEFIT	30,140,244	29,419,160	30,928,156	32,474,560	34,098,290	35,803,200	37,593,360	39,473,030
TOTAL PERSONNEL	84,872,791	85,123,934	87,326,570	90,500,960	93,785,190	97,183,800	100,701,560	104,343,430
CONTRACTUAL	21,924,417	21,978,297	22,200,527	22,866,500	23,552,500	24,259,100	24,986,900	25,736,500
SUPPLY	2,790,686	3,207,648	3,317,979	3,417,520	3,520,050	3,625,650	3,734,420	3,846,450
OTHER	4,458,298	3,316,939	2,924,826	3,230,000	3,230,000	3,230,000	3,230,000	3,230,000
CAPITAL	225,843	25,000	1,635,704	2,885,704	4,085,704	5,185,704	5,289,420	5,395,210
TOTAL EXPENSES	114,272,035	113,651,818	117,405,606	122,900,684	128,173,444	133,484,254	137,942,300	142,551,590
ANNUAL EXCESS (DEFICIT) REVENUES	4,918,144	23,532	0	(2,927,859)	(5,272,751)	(7,592,919)	(8,987,966)	(10,471,575)
LESS EXPENDITURES								

**CITY OF ROCKFORD, ILLINOIS
2013 BUDGET
SPECIAL REVENUE FUNDS**

	MOTOR FUEL		COMMUNITY	REDEVELOPMENT	TOURISM	TAX INCREMENT	HUMAN	TUBERCULOSIS			OTB SPECIAL		TOTAL
REVENUES	TAX	SANITATION	DEVELOPMENT	TAX	PROMOTION	FINANCING	SERVICES	SANITARIUM	LIBRARY	RMAP	PROJECTS	ELIMINATIONS	
PROPERTY TAXES													
CITY WIDE		\$21,000						\$148,200	\$7,272,000				\$7,441,200
SPECIAL DISTRICTS						\$4,619,555							4,619,555
LESS, UNCOLLECTIBLE TAXES		<u>200</u>				<u>46,195</u>		<u>1,482</u>	<u>72,720</u>				<u>120,597</u>
NET TAX LEVY		20,800				4,573,818		146,718	7,200,000				11,941,336
TAX LEVY REIMBURSEMENTS		<u>700</u>				<u>0</u>		<u>0</u>	<u>0</u>				<u>700</u>
PROPERTY TAXES PRIOR ADJUST		21,500				4,573,818		146,718	7,200,000				11,942,036
LESS, PROVISION FOR ACCTG INT		(200)						(19,899)	0				(20,099)
LESS, TAX CAP EFFECTS		<u>0</u>				<u>0</u>		<u>0</u>	<u>0</u>				<u>0</u>
TOTAL PROPERTY TAXES		21,700				4,573,818		166,617	7,200,000				11,962,135
OTHER TAXES		<u>0</u>			<u>\$3,710,600</u>	<u>\$1,790,000</u>	<u>0</u>	<u>0</u>	<u>0</u>				<u>5,500,600</u>
TOTAL TAXES		21,700		3,710,600	1,790,000	4,573,818		166,617	7,200,000				17,462,735
LICENSES, PERMITS & FEES											\$95,000		95,000
INTERGOVERNMENTAL	\$4,300,000		\$3,576,431				\$13,630,884		910,000	\$1,533,292			23,950,607
SERVICE CHARGES		9,355,800							52,500				9,408,300
FINES									119,680				119,680
REVENUE, RENTS & INTEREST	229,000	58,300	116,500			37,346			35,000		700		476,846
OTHER REVENUE & INCOME													\$0
MISCELLANEOUS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>91,250</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>91,250</u>
TOTAL REVENUES	4,529,000	9,435,800	3,692,931	3,710,600	1,790,000	4,611,164	13,630,884	166,617	8,408,430	1,533,292	95,700	0	51,604,418
OTHER ADDITIONS													
TRANSFERS				939,200		800,000				76,300			1,815,500
PROCEEDS FROM SALE OF BONDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES & ADDITIONS	<u>4,529,000</u>	<u>9,435,800</u>	<u>3,692,931</u>	<u>4,649,800</u>	<u>1,790,000</u>	<u>5,411,164</u>	<u>13,630,884</u>	<u>166,617</u>	<u>8,408,430</u>	<u>1,609,592</u>	<u>95,700</u>	<u>0</u>	<u>53,419,918</u>
APPROPRIATION	4,200,000	9,690,746	3,684,848	3,333,039	1,790,000	5,971,250	13,707,475	<u>148,200</u>	8,408,430	890,310	75,000	0	51,899,298
NON EXPENSE APPROPRIATION								<u>0</u>					0
EXPENDITURES AND TRANSFERS	<u>4,200,000</u>	<u>9,690,746</u>	<u>3,684,848</u>	<u>3,333,039</u>	<u>1,790,000</u>	<u>5,971,250</u>	<u>13,707,475</u>	<u>148,200</u>	<u>8,408,430</u>	<u>890,310</u>	<u>75,000</u>	<u>0</u>	<u>51,899,298</u>
EXCESS (DEFICIT)													
OF REVENUES OVER													
EXPENDITURES	329,000	(254,946)	8,083	1,316,761	0	(560,086)	(76,591)	18,417	0	719,282	20,700		1,520,620
BEGINNING BALANCE,													
JANUARY 1	9,466,862	4,143,400	1,210,225	(1,156,752)	300,621	(2,395,042)	843,748	131,619	6,538,294	(209,417)	819		18,874,377
ENDING BALANCE, DECEMBER 31	<u>\$9,795,862</u>	<u>\$3,888,454</u>	<u>\$1,218,308</u>	<u>\$160,009</u>	<u>\$300,621</u>	<u>(\$2,955,128)</u>	<u>\$767,157</u>	<u>\$150,036</u>	<u>\$6,538,294</u>	<u>\$509,865</u>	<u>\$21,519</u>		<u>\$20,394,997</u>

CITY OF ROCKFORD, ILLINOIS
2013 BUDGET
SPECIAL REVENUE FUNDS - TAX INCREMENT FINANCE DISTRICTS
(PAGE 1 OF 2)

	<u>EAST SIDE</u>	<u>EAST RIVER</u>	<u>WEST SIDE #1</u>	<u>WEST SIDE #2</u>	<u>RIVER NORTH</u>	<u>SOUTH ROCKFORD</u>
REVENUES						
PROPERTY TAXES						
SPECIAL DISTRICTS	\$353,604	\$92,738	\$449,337	\$3,535	\$58,039	\$134,704
LESS, UNCOLLECTIBLE TAXES	<u>3,536</u>	<u>927</u>	<u>4,493</u>	<u>35</u>	<u>580</u>	<u>1,347</u>
NET TAX LEVY	350,103	91,820	444,888	3,501	57,464	133,370
INTERGOVERNMENTAL						
REVENUE, RENTS & INTEREST	600	0	0	125	3,538	0
OTHER REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	350,703	91,820	444,888	3,626	61,002	133,370
OTHER ADDITIONS						
TRANSFERS	0	150,000	300,000	0	0	100,000
PROCEEDS FROM SALE OF BONDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES & ADDITIONS	350,703	241,820	744,888	3,626	61,002	233,370
APPROPRIATION	405,000	178,038	635,999	0	75,803	135,399
NON EXPENSE APPROPRIATION						
EXPENDITURES AND TRANSFERS	405,000	178,038	635,999	0	75,803	135,399
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(54,297)	63,782	108,889	3,626	(14,801)	97,971
BEGINNING BALANCE, JANUARY 1	118,644	(13,954)	78,722	4,981	141,511	(192,456)
ENDING BALANCE, DECEMBER 31	<u>\$64,347</u>	<u>\$49,828</u>	<u>\$187,611</u>	<u>\$8,607</u>	<u>\$126,710</u>	<u>(\$94,485)</u>

	<u>ASSISTED LIVING</u>	<u>STATE KILBURN</u>	<u>STATE CENTRAL</u>	<u>SPRINGFIELD CORNERS</u>	<u>NORTH MAIN</u>	<u>MAIN AUBURN</u>
REVENUES						
PROPERTY TAXES						
SPECIAL DISTRICTS	\$29	\$14,948	\$190,385	\$190,123	\$76,457	\$18,725
LESS, UNCOLLECTIBLE TAXES	<u>0</u>	<u>149</u>	<u>1,904</u>	<u>1,901</u>	<u>765</u>	<u>187</u>
NET TAX LEVY	29	14,800	188,500	188,241	75,700	18,540
INTERGOVERNMENTAL						
REVENUE, RENTS & INTEREST	6	758	3,442	0	0	1,618
OTHER REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	35	15,558	191,942	188,241	75,700	20,158
OTHER ADDITIONS						
TRANSFERS	0	0	0	200,000	0	0
PROCEEDS FROM SALE OF BONDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES & ADDITIONS	35	15,558	191,942	388,241	75,700	20,158
APPROPRIATION	0	0	200,000	462,839	173,262	20,000
NON EXPENSE APPROPRIATION						
EXPENDITURES AND TRANSFERS	0	0	200,000	462,839	173,262	20,000
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	35	15,558	(8,058)	(74,598)	(97,562)	158
BEGINNING BALANCE, JANUARY 1	222	30,319	137,674	(270,682)	(491,976)	64,719
ENDING BALANCE, DECEMBER 31	\$257	\$45,877	\$129,616	(\$345,280)	(\$589,538)	\$64,877

	<u>MAIN WHITMAN</u>	<u>SEVENTH STREET</u>	<u>MIDTOWN</u>	<u>BROADWAY</u>	<u>STATE ALPINE</u>	<u>TOTAL RETAIL TIF DISTRICTS</u>
REVENUES						
PROPERTY TAXES						
SPECIAL DISTRICTS	\$41,262	\$995,955	\$37,128	\$46,666	\$204,525	\$2,908,160
LESS, UNCOLLECTIBLE TAXES	<u>413</u>	<u>9,960</u>	<u>371</u>	<u>467</u>	<u>2,045</u>	<u>29,080</u>
NET TAX LEVY	40,853	986,094	36,760	46,204	202,500	2,879,367
INTERGOVERNMENTAL						
REVENUE, RENTS & INTEREST	0	0	900	1,124	7,150	19,261
OTHER REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	40,853	986,094	37,660	47,328	209,650	2,898,628
OTHER ADDITIONS						
TRANSFERS	0	50,000	0	0	0	800,000
PROCEEDS FROM SALE OF BONDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES & ADDITIONS	40,853	1,036,094	37,660	47,328	209,650	3,698,628
APPROPRIATION	101,122	1,098,428	0	0	285,429	3,771,319
NON EXPENSE APPROPRIATION						
EXPENDITURES AND TRANSFERS	101,122	1,098,428	0	0	285,429	3,771,319
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(60,269)	(62,334)	37,660	47,328	(75,779)	(72,691)
BEGINNING BALANCE, JANUARY 1	(347,494)	141,882	36,013	44,949	286,008	(230,918)
ENDING BALANCE, DECEMBER 31	<u>(\$407,763)</u>	<u>\$79,548</u>	<u>\$73,673</u>	<u>\$92,277</u>	<u>\$210,229</u>	<u>(303,609)</u>

CITY OF ROCKFORD, ILLINOIS
2013 BUDGET
SPECIAL REVENUE FUNDS - TAX INCREMENT FINANCE DISTRICTS
(PAGE 2 OF 2)

	LINCOLNWOOD #1	LINCOLNWOOD #2	HOPE 6	GARRISON	RIVER OAKS	JACKSON SCHOOL
REVENUES						
PROPERTY TAXES						
SPECIAL DISTRICTS	\$81,463	\$50,865	\$176,641	\$94,756	\$50,077	\$95,445
LESS, UNCOLLECTIBLE TAXES	815	509	1,766	948	501	954
NET TAX LEVY	80,656	50,361	174,892	93,818	49,581	94,500
INTERGOVERNMENTAL						
REVENUE, RENTS & INTEREST	4,140	1,986	0	0	0	905
OTHER REVENUE	0	0	0	0	0	0
TOTAL REVENUES	84,796	52,347	174,892	93,818	49,581	95,405
OTHER ADDITIONS						
TRANSFERS						
PROCEEDS FROM SALE OF BONDS	0	0	0	0	0	0
TOTAL REVENUES & ADDITIONS	84,796	52,347	174,892	93,818	49,581	95,405
APPROPRIATION	91,688	71,631	254,101	170,987	310,559	116,173
NON EXPENSE APPROPRIATION						
EXPENDITURES AND TRANSFERS	91,688	71,631	254,101	170,987	310,559	116,173
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(6,892)	(19,284)	(79,209)	(77,169)	(260,978)	(20,768)
BEGINNING BALANCE, JANUARY 1	165,589	79,451	(211,506)	(260,960)	(1,097,136)	36,204
ENDING BALANCE, DECEMBER 31	\$158,697	\$60,167	(\$290,715)	(\$338,129)	(\$1,358,114)	\$15,436

	TOTAL RESIDENTIAL TIF DISTRICTS	ROCKFORD GLOBAL TRADE PARK #1	ROCKFORD GLOBAL TRADE PARK #2	ROCKFORD GLOBAL TRADE PARK #3	PRESTON CENTRAL
REVENUES					
PROPERTY TAXES					
SPECIAL DISTRICTS	\$549,246	\$773,761	\$193,617	\$56,863	\$83,123
LESS, UNCOLLECTIBLE TAXES	5,493	7,738	1,936	569	831
NET TAX LEVY	543,808	766,100	191,700	56,300	82,300
INTERGOVERNMENTAL	0				
REVENUE, RENTS & INTEREST	7,031	9,014	0	576	0
OTHER REVENUE	0	0	0	0	0
TOTAL REVENUES	550,839	775,114	191,700	56,876	82,300
OTHER ADDITIONS					
TRANSFERS	0	0	0	0	0
PROCEEDS FROM SALE OF BONDS	0	0	0	0	0
TOTAL REVENUES & ADDITIONS	550,839	775,114	191,700	56,876	82,300
APPROPRIATION	1,015,139	833,513	130,569	50,000	124,642
NON EXPENSE APPROPRIATION					
EXPENDITURES AND TRANSFERS	1,015,139	833,513	130,569	50,000	124,642
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(464,300)	(58,399)	61,131	6,876	(42,342)
BEGINNING BALANCE, JANUARY 1	(1,288,358)	360,544	(6,778)	23,059	(1,311,171)
ENDING BALANCE, DECEMBER 31	(1,752,658)	\$302,145	\$54,353	\$29,935	(\$1,353,513)

	KISHWAUKEE HARRISON #1	KISHWAUKEE HARRISON #2	TOTAL INDUSTRIAL TIF DISTRICTS	TOTAL ALL TIF DISTRICTS
REVENUES				
PROPERTY TAXES				
SPECIAL DISTRICTS	\$54,680	\$105	\$1,162,149	\$4,619,555
LESS, UNCOLLECTIBLE TAXES	547	1	11,622	46,195
NET TAX LEVY	54,139	104	1,150,643	4,573,818
INTERGOVERNMENTAL				
REVENUE, RENTS & INTEREST	1,451	13	11,054	37,346
OTHER REVENUE	0	0	0	0
TOTAL REVENUES	55,590	117	1,161,697	4,611,164
OTHER ADDITIONS				
TRANSFERS			0	800,000
PROCEEDS FROM SALE OF BONDS	0	0	0	0
TOTAL REVENUES & ADDITIONS	55,590	117	1,161,697	5,411,164
APPROPRIATION	46,018	50	1,184,792	5,971,250
NON EXPENSE APPROPRIATION				
EXPENDITURES AND TRANSFERS	46,018	50	1,184,792	5,971,250
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	9,572	67	(23,095)	(560,086)
BEGINNING BALANCE, JANUARY 1	58,053	527	(875,766)	(2,395,042)
ENDING BALANCE, DECEMBER 31	\$67,625	\$594	(\$898,861)	(\$2,955,128)

**CITY OF ROCKFORD, ILLINOIS
2013 BUDGET
INTERNAL SERVICE FUNDS**

	PROPERTY	EQUIPMENT	CENTRAL STORES	RISK MGMT	INFORMATION TECHNOLOGY	911 COMMUNICA- TIONS	ILLINOIS MUNICIPAL RETIREMENT	UNEMPLOY- MENT TAX	WORKER'S COMPENSATION	AUDITING	HEALTH INSURANCE	ELIMINATIONS	TOTAL
REVENUES													
PROPERTY TAXES				\$1,400,000			\$3,252,311			\$182,800			\$4,835,111
LESS, UNCOLLECTIBLE TAXES				<u>14,000</u>			<u>32,524</u>			<u>1,828</u>			<u>48,352</u>
NET TAX LEVY				1,386,000			3,219,787			180,972			4,786,759
TAX LEVY REIMBURSEMENTS				<u>0</u>			<u>250</u>		<u>250</u>			<u>750</u>	<u>0</u>
PROPERTY TAXES PRIOR ADJUST				1,386,000			3,220,037		250	250	180,972	750	4,786,759
LESS, PROVISION FOR ACCTG INT				0									0
LESS, TAX CAP EFFECTS				<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
TOTAL PROPERTY TAXES				1,386,000			3,220,037	250	250	180,972		750	4,786,759
INTERGOVERNMENTAL						\$812,945	328,700						1,141,645
SERVICE CHARGES	\$2,374,020	\$3,960,970	\$420,000	953,840	\$2,942,130							253,740	10,397,220
FINES AND PENALTIES													
RENTS AND INTEREST	20,000						10,000	900	15,000		\$96,100		142,000
OTHER REVENUE											2,970,655		2,970,655
RESTRICTED RECEIPTS													
MISCELLANEOUS	<u>0</u>	<u>0</u>	<u>0</u>	<u>115,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>115,000</u>
TOTAL REVENUES	2,394,020	3,960,970	420,000	2,454,840	2,942,130	812,945	3,558,737	1,150	15,250	180,972	3,066,755	254,490	19,553,279
OTHER ADDITIONS													
TRANSFERS	<u>24,563</u>	<u>0</u>	<u>0</u>			<u>4,533,021</u>	<u>3,449,710</u>	<u>167,807</u>	<u>2,678,871</u>	<u>59,010</u>	<u>18,839,081</u>	<u>1,035,678</u>	<u>28,716,385</u>
TOTAL REVENUES & ADDITIONS	<u>2,418,583</u>	<u>3,960,970</u>	<u>420,000</u>	<u>2,454,840</u>	<u>2,942,130</u>	<u>5,345,966</u>	<u>7,008,447</u>	<u>168,957</u>	<u>2,694,121</u>	<u>239,982</u>	<u>21,905,836</u>	<u>1,290,168</u>	<u>48,269,664</u>
APPROPRIATION	<u>2,272,102</u>	<u>3,910,699</u>	<u>411,970</u>	<u>2,188,650</u>	<u>2,706,421</u>	<u>5,345,966</u>	<u>6,998,198</u>	<u>168,307</u>	<u>2,679,371</u>	<u>240,000</u>	<u>21,806,975</u>	<u>1,290,168</u>	<u>47,438,491</u>
AND TRANSFERS	<u>2,272,102</u>	<u>3,910,699</u>	<u>411,970</u>	<u>2,188,650</u>	<u>2,706,421</u>	<u>5,345,966</u>	<u>6,998,198</u>	<u>168,307</u>	<u>2,679,371</u>	<u>240,000</u>	<u>21,806,975</u>	<u>1,290,168</u>	<u>47,438,491</u>
PROJECTED EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	146,481	50,271	8,030	266,190	235,709	0	10,249	650	14,750	(18)	98,861		831,173
BEGINNING BALANCE, JANUARY 1	623,048	678,925	240,002	(4,469,217)	1,301,927	0	67,873	180	12,891	0	5,529,765		3,985,394
ADJUSTMENT FOR NON-RECURRING TRANSFERS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
ENDING BALANCE, DECEMBER 31	<u>\$769,529</u>	<u>\$729,196</u>	<u>\$248,032</u>	<u>(\$4,203,027)</u>	<u>\$1,537,636</u>	<u>\$0</u>	<u>\$78,122</u>	<u>\$830</u>	<u>\$27,641</u>	<u>(\$18)</u>	<u>\$5,628,626</u>		<u>\$4,816,567</u>

**CITY OF ROCKFORD, ILLINOIS
2013 BUDGET
PROPRIETARY AND FIDUCIARY FUND TYPES**

	ENTERPRISE			PENSION		
	<u>WATER</u>	<u>PARKING</u>	<u>TOTAL</u>	<u>POLICE</u>	<u>FIRE</u>	<u>TOTAL</u>
<u>REVENUES</u>						
PROPERTY TAXES						
TAX LEVY REIMBURSEMENTS						
TOTAL PROPERTY TAXES						
SERVICE CHARGES	\$24,200,000		\$24,200,000			
FINES AND PENALTIES		\$516,000	516,000			
REVENUE, RENTS & INTEREST	200,000	1,484,000	1,684,000	\$3,450,000	\$4,000,000	\$7,450,000
FAIR VALUE ADJUSTMENT				4,000,000	4,000,000	8,000,000
OTHER REVENUE						
MEMBER CONTRIBUTIONS				2,000,800	1,969,100	3,969,900
MISCELLANEOUS	<u>115,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>24,515,000</u>	<u>2,000,000</u>	<u>26,400,000</u>	<u>9,450,800</u>	<u>9,969,100</u>	<u>19,419,900</u>
OTHER ADDITIONS						
TRANSFERS	<u>99,000</u>	<u>25,100</u>	<u>124,100</u>	<u>4,770,072</u>	<u>5,776,061</u>	<u>10,546,133</u>
TOTAL REVENUES & ADDITIONS	<u>24,614,000</u>	<u>2,025,100</u>	<u>26,524,100</u>	<u>14,220,872</u>	<u>15,745,161</u>	<u>29,966,033</u>
APPROPRIATION	24,022,766	2,418,195	26,440,961	13,977,932	15,677,736	29,655,668
NON-APPROPRIATION EXPENSES						
PENSION EXPENSE NOT SUBJECT TO APPROPRIATION				8,725,000	9,275,000	18,000,000
PROJECTED EXPENDITURES AND TRANSFERS	<u>24,022,766</u>	<u>2,418,195</u>	<u>26,440,961</u>	<u>22,702,932</u>	<u>24,952,736</u>	<u>47,655,668</u>
PROJECTED EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	591,234	(393,095)	83,139	(8,482,060)	(9,207,575)	(17,689,635)
BEGINNING BALANCE, JANUARY 1	122,878,874	16,925,179	139,804,053	161,012,597	135,339,435	296,352,032
ENDING BALANCE, DECEMBER 31	<u>\$123,470,108</u>	<u>\$16,532,084</u>	<u>\$139,887,192</u>	<u>\$155,807,420</u>	<u>\$140,569,120</u>	<u>\$278,662,397</u>

CITY OF ROCKFORD, ILLINOIS
2013 BUDGET
DEBT SERVICE 2012-2018

	2012	2013	2014	2015	2016	2017	2018
REVENUES							
PT TAXES-CITY	\$7,121,785	\$4,898,237	\$4,182,629	\$2,830,134	\$1,980,208	\$1,052,505	\$155,491
UNCOLLECTIBLE	<u>(71,218)</u>	<u>(48,982)</u>	<u>(41,826)</u>	<u>(28,301)</u>	<u>(19,802)</u>	<u>(10,525)</u>	<u>(1,555)</u>
	7,050,567	4,849,255	4,140,803	2,801,833	1,960,406	1,041,980	153,936
ABATEMENTS-EXEMPT							
TIF DISTRICTS	2,716,535	2,467,629	2,530,552	2,140,327	2,364,689	2,476,477	1,945,389
WATER	6,527,549	5,776,777	5,584,427	5,598,424	5,567,824	5,323,541	4,850,125
SALES TAX	574,773	579,573	463,573	492,036	416,500	0	0
REDEVELOPMENT/TOURISM	995,130	1,074,618	1,079,393	1,072,068	1,058,018	1,047,430	219,793
OTHER	<u>820,169</u>	<u>814,844</u>	<u>814,119</u>	<u>832,763</u>	<u>824,975</u>	<u>816,788</u>	<u>693,200</u>
	11,634,156	10,713,441	10,472,064	10,135,618	10,232,006	9,664,236	7,708,507
ABATEMENTS-TAXABLE							
TIF DISTRICTS	689,922	698,635	697,852	694,077	214,004	207,755	241,014
SALES TAX	333,593	321,094	333,593	319,844	330,750	315,375	0
REDEVELOPMENT	441,868	441,868	1,814,724	1,813,593	1,815,668	1,815,693	2,263,668
PARKING	167,750	164,188	160,625	181,875	176,875	171,875	166,875
OTHER	<u>0</u>						
	<u>1,633,133</u>	<u>1,625,785</u>	<u>3,006,794</u>	<u>3,009,389</u>	<u>2,537,297</u>	<u>2,510,698</u>	<u>2,671,557</u>
TOTAL REVENUES	<u>20,317,856</u>	<u>17,188,482</u>	<u>17,619,661</u>	<u>15,946,840</u>	<u>14,729,709</u>	<u>13,216,914</u>	<u>10,534,000</u>
DEBT SERVICE							
KISHWAUKEE TRUNK-SANITARY DIST	119,073	119,073	119,073	59,536	59,536	59,536	59,536
2002 8,000,000 STREET GOB	857,145	864,145	868,595	0	0	0	0
2002 2,200,000 WATER ALT	239,718	235,478	240,695	0	0	0	0
2002 3,000,000 GO 7TIF ALT	320,385	328,065	324,415	0	0	0	0
2002 1,300,000 SPRINGFIELD CR TIF	123,363	125,003	126,348	127,388	127,388	127,388	127,388
2003 8,200,000 STREET GOB	861,295	875,025	885,775	884,000	884,000	884,000	884,000
2003 2,200,000 WATER ALT	232,453	235,353	232,478	239,200	239,200	239,200	239,200
2004 8,500,000 STREET GOB	868,870	870,470	870,870	869,300	869,300	869,300	869,300
2004 2,200,000 WATER ALT	233,015	235,415	237,415	233,805	233,805	233,805	233,805
2004 2,000,000 TAXABLE TIF	244,060	244,060	243,350	242,075	242,075	242,075	242,075
2004 3,200,000 EQUIPMENT ALT	411,200	416,000	0	0	0	0	0
2004 1,650,000 NORTH MAIN TIF	164,963	160,963	206,963	200,963	200,963	200,963	200,963
2004 3,000,000 GLOBAL PARK #1 TIF	337,438	327,438	317,438	357,438	357,438	357,438	357,438
2004 3,070,000 SRTIF REFUND	354,318	354,118	358,518	362,318	362,318	362,318	362,318
2005 8,700,000 STREET GOB	903,260	914,860	924,860	933,260	933,260	933,260	933,260
2005 2,200,000 WATER ALT	228,215	231,555	234,430	236,430	236,430	236,430	236,430
2005 915,000 GLOBAL PARK TIF #1	141,600	161,600	145,600	0	0	0	0
2005 560,000 LINCOLNWOOD 2 TIF	47,631	71,631	79,632	67,231	67,231	67,231	67,231
2005 1,795,000 SPRINGFIELD TIF	176,469	197,469	192,469	212,469	212,469	212,469	212,469
2005 2,450,000 RIVER OAKS TIF	282,587	299,588	290,587	281,588	281,588	281,588	281,588
2005 1,500,000 GARRISON TIF	64,462	164,462	160,463	156,462	156,462	156,462	156,462
2005 530,000 LINCOLNWOOD 1 REF	68,687	91,688	88,687	85,688	85,688	85,688	85,688
2005 2,850,000 LOWE'S ALT	333,593	321,094	333,593	319,844	319,844	319,844	319,844
2006 \$15,000,000 WATER ALT	1,189,000	1,188,000	1,182,625	1,201,125	1,201,125	1,201,125	1,201,125
2006 2,500,000 HOPE 6 TIF	255,375	248,813	267,250	259,375	259,375	259,375	259,375
2007 16,700,000 METRO CENTER TAX	0	0	1,372,856	1,371,725	1,371,725	1,371,725	1,371,725
2007 6,300,000 METRO CENTER	465,775	465,575	469,975	468,775	468,775	468,775	468,775
2007 6,865,000 CORONADO REFUND	860,812	950,500	960,875	959,750	959,750	959,750	959,750
2007 1,100,000 PRESTON CENTRAL TIF	94,050	91,863	89,613	87,363	87,363	87,363	87,363
2007 1,100,000 NW SEWER ALT	44,500	44,500	344,500	432,500	432,500	432,500	432,500
2007 3,500,000 LIBRARY ALT	234,394	229,269	224,144	243,988	243,988	243,988	243,988
2007 3,500,000 WATER	274,481	268,294	287,106	279,888	279,888	279,888	279,888
2008 9,000,000 WATER	715,718	702,125	712,125	721,125	721,125	721,125	721,125
2008 1,100,000 GLOBAL PARK #1TIF	88,625	87,000	135,250	131,750	131,750	131,750	131,750
2008 200,000 JACKSON SCHOOL TIF	30,500	29,687	28,812	27,937	27,937	27,937	27,937
2008 1,850,000 PARKING ALT	167,750	164,187	160,625	181,875	181,875	181,875	181,875
2009 350,000 RIVER NORTH TIF	26,311	25,818	25,325	30,135	30,135	30,135	30,135
2009 1,300,000 MAIN WHITMAN TIF	97,727	95,895	94,063	111,928	111,928	111,928	111,928
2009 950,000 TAX GLOBAL TRADE #1 TIF	96,225	93,575	90,925	88,250	88,250	88,250	88,250
2009 8,065,000 TAX METRO REFUNDING	441,868	441,868	441,868	441,868	441,868	441,868	441,868
2009 7,930,000 STREET REFUNDING	1,375,750	731,300	0	0	0	0	0
2009 4,325,000 WATER REFUND	716,138	481,488	238,288	236,988	236,988	236,988	236,988
2009 1,330,000 7TIF REFUND	279,150	286,500	288,400	0	0	0	0
2009 1,350,000 SPRINGFIELD CORNERS TIF	141,929	138,752	135,377	132,002	132,002	132,002	132,002
2009 350,000 RIVER TIF	36,796	35,973	35,098	34,223	34,223	34,223	34,223
2010 3,400,000 WATER	<u>260,375</u>	<u>257,375</u>	<u>254,000</u>	<u>250,625</u>	<u>246,875</u>	<u>246,875</u>	<u>246,875</u>
	\$15,507,049	\$14,902,910	\$15,321,354	\$13,562,190	\$13,558,440	\$13,558,440	\$13,558,440

CITY OF ROCKFORD, ILLINOIS
 EQUALIZED ASSESSED VALUATIONS, LEVIES, AND TAX RATES
 2009-2012 BUDGETS
 (RATES ARE DOLLARS PER ONE HUNDRED EAV)
 (YEARS ARE LEVY YEARS, NOT COLLECTION YEARS)

<u>FUND</u>	<u>2009 ACTUAL</u>	<u>2010 ACTUAL</u>	<u>2011 ACTUAL</u>	<u>ESTIMATE 2012</u>	<u>2011-2012 INCREASE (DECREASE)</u>	<u>2011 RATES</u>	<u>2012 RATES</u>	<u>2011-2012 INCREASE DECREASE</u>	<u>RATE LIMITS</u>
TAX LEVIES FOR OPERATIONS									
GENERAL FUND									
CORPORATE	\$4,519,675	\$3,596,102	\$5,727,563	\$7,577,205	\$1,849,642	0.3028	0.4362	0.1334	0.4375
POLICE PROTECTION	\$9,862,056	10,097,211	10,051,608	10,300,000	248,392	0.5314	0.5929	0.0615	0.60
POLICE PENSION	2,782,620	4,339,430	3,737,670	3,673,220	(64,450)	0.1976	0.2114	0.0138	U/L
SCHOOL CROSSING	10,414	10,045	11,349	11,349	0	0.0006	0.0007	0.0001	0.050
FIRE PROTECTION	\$9,862,056	10,097,211	10,759,040	10,300,000	(459,040)	0.5688	0.5929	0.0241	0.60
FIRE PENSION	4,509,261	5,227,406	4,214,336	4,133,879	(80,457)	0.2228	0.2380	0.0152	U/L
JUDGMENTS	1,191,361	1,191,334	1,301,375	1,400,000	98,625	0.0688	0.0806	0.0118	U/L
STREET & BRIDGE	2,083,799	2,007,347	1,890,419	1,775,000	(115,419)	0.0999	0.1022	0.0023	0.100
TOTAL GENERAL FUND	34,821,242	36,566,086	37,693,360	39,170,653	1,477,293	1.9927	2.2549	0.2622	
SANITATION	22,911	22,099	20,807	35,500	14,693	0.0011	0.0020	0.0009	0.100
SANITARIUM	187,452	154,693	155,106	159,700	4,594	0.0082	0.0092	0.0010	0.050
LIBRARY	6,475,424	6,858,710	7,000,564	7,300,564	300,000	0.3701	0.4202	0.0501	0.60
LIBRARY-MAINTENANCE	416,560	301,349	300,754	300,754	0	0.0159	0.0173	0.0014	0.020
IMRF PENSION	3,151,276	3,206,357	3,034,019	3,070,700	36,681	0.1604	0.1768	0.0164	U/L
UNEMPLOYMENT TAX	56,236	52,234	143,757	140,200	(3,557)	0.0076	0.0081	0.0005	U/L
WORKMEN'S COMPENSATION	1,889,099	1,729,745	1,783,716	2,216,812	433,096	0.0943	0.1276	0.0333	U/L
AUDITING	216,611	225,007	185,370	138,300	(47,070)	0.0098	0.0080	(0.0018)	U/L
LEVIES-OPERATIONS	47,236,811	49,116,280	50,317,453	52,533,183	2,215,730	2.6601	3.0241	0.3640	
LEVIES DEBT SERVICE						2.5676			
EXISTING DEBT	7,004,455	6,340,389	5,551,648	4,777,130	(774,518)	0.2935	0.2750	(0.0185)	U/L
PROPOSED DEBT	0	0	0	0	0	0.0000	0.0000	0.0000	U/L
LEVIES DEBT SERVICE	7,004,455	6,340,389	5,551,648	4,777,130	(774,518)	0.2935	0.2750	(0.0185)	
TOTAL TAX LEVIES	54,241,266	55,456,669	55,869,101	57,310,313	1,441,212	2.9536	3.2991	0.3455	
LESS, TOWNSHIP ROAD AND BRIDGE	909,100	894,364	918,171	918,000	(171)	0.0485	0.0528	0.0043	
ESTIMATED TC EXTENSION			41,477,541	43,571,000	42,800,000				
TAX EXTENSION LIMIT			41,477,541	42,796,503					
CITY TAX EXTENSION	53,332,166	54,562,305	54,950,930	56,392,313	1,441,383	2.9051	3.2463	0.3412	
LESS DEBT SERVICE	46,440,182	47,402,246	47,649,612	48,790,995		0.3445	0.3412		
LIBRARY TAX RATE	0.3309	0.3564	0.3860	0.4376	0.0516				
	0.3309	0.0255	0.0296	0.0516					
CITY TAX RATE									
OPERATIONS	1.8934	2.0439	2.2256	2.5336	0.3080				
DEBT SERVICE	0.3363	0.3156	0.2935	0.2750	(0.0185)				
CITY TAX RATE	2.2297	2.3595	2.5191	2.8086	0.2895				
	2.2297	0.1298	0.1596	0.2895					
TOTAL TAX RATE	2.5606	2.7159	2.9051	3.2462	0.3411				
RATIO DEBT TO TOTAL EQUALIZED ASSESSED VALUATION	0.131	0.116	0.101	0.085	(0.0160)				
	2,082,799,663	2,008,995,393	1,891,533,215	1,737,227,413.0	(154,305,802)				

CITY OF ROCKFORD, ILLINOIS
2013 BUDGET
SCHEDULE OF TRANSFERS PURCHASE OF SERVICES
(IN DOLLARS)

TRANSFER FROM	TRANSFER TO													
	GENERAL	CAPITAL PROJECT	RMAP	PROPERTY	EQUIPMENT	STORES	WATER	HUMAN SERVICES	POLICE PENSION	FIRE PENSION	IMRF PENSION	HEALTH INSURANCE	UNEMPLOY INSURANCE	WORK COMP
GENERAL		1,200,000		1,409,690	3,094,630	147,000	68,800		4,770,072	5,776,061	3,219,787	14,394,093	135,297	2,401,743
GENERAL-TRAFFIC														
INFO TECHNOLOGY	32,600			19,780	910						64,142	65,962	872	872
911 COMM											762,191	816,218	9,540	10,368
MOTOR FUEL TAX	1,200,000	3,000,000												
CAPITAL PROJECT	422,780		76,300	39,550	26,950						223,433	346,388	3,240	11,111
PARKING	453,026			150,760	25,420	21,000					73,579	54,418	1,530	5,370
SANITATION	2,810,866													
PW BLDG MT	89,000			17,820	50,240	42,000					107,793	190,918	1,800	22,258
PW EQUIP MT	78,200			109,080	25,610	37,800					119,704	161,538	1,620	27,455
PW STORES	23,000			9,090	3,030						44,664	46,644	720	608
WATER	2,619,505			343,500	568,340	172,200					831,166	1,045,486	11,520	150,532
BLOCK GRANT	978,980			23,170	4,320						89,510	130,442	1,260	4,441
REDEVELOPMENT	116,488			274,400			24,210							
TOURISM/PROMOTION	1,800													
TIF-EAST SIDE	25,000													
TIF-RIVER EAST														
TIF-WEST SIDE														
TIF-SEVENTH ST	25,000													
TIF-SOUTH ROCKFORD														
TIF-LINCOLNWOOD #1														
TIF-LINCOLNWOOD #2														
TIF-SPRINGFIELD CORNERS														
TIF-NORTH MAIN														
TIF-RKFD GLOBAL PARK	113,900													
TIF-RIVER OAKS														
TIF-GARRISON														
TIF-HOPE 6														
TIF-STATE ALPINE	40,000													
TIF-RIVER NORTH														
TIF-MAIN WHITMAN														
TIF-JACKSON SCHOOL	15,000													
TIF-PRESTON CENTRAL														
TIF-STATE CENTRAL														
HUMAN SERVICES					169,130						873,032	1,464,476		31,873
RMAP											97,818	101,062	1,260	1,331
LIBRARY											695,884			16,597
POLICE PENSION	111,600													
FIRE PENSION	111,600													
IMRF PENSION	3,219,787													
WK COMP-PERS	92,400													
HEALTH	179,075													
UNEMPLOYMENT INS	140,447													
WORK COMP	2,408,353													
AUDITING	180,990													
DEBT SERVICE														
EQ TRSF IMRF														
JUDGMENTS	419,500													
	<u>15,908,897</u>	<u>4,200,000</u>	<u>76,300</u>	<u>2,396,840</u>	<u>3,968,580</u>	<u>420,000</u>	<u>93,010</u>	<u>0</u>	<u>4,770,072</u>	<u>5,776,061</u>	<u>7,202,703</u>	<u>18,817,645</u>	<u>168,659</u>	<u>2,684,559</u>

CITY OF ROCKFORD, ILLINOIS
2013 BUDGET
SCHEDULE OF TRANSFERS PURCHASE OF SERVICES
(IN DOLLARS)

TRANSFER FROM

	<u>AUDITING</u>	<u>INFO TECH</u>	<u>RISK MGMT</u>	<u>DEBT SERVICE</u>	<u>REDEVELOP</u>	<u>TIF-WEST SIDE 1</u>	<u>TIF-7TH STREET</u>	<u>TIF-EAST RIVER</u>	<u>TIF-S ROCKFORD</u>	<u>TIF-SFIELD CORNERS</u>	<u>911 COMM</u>	<u>MVPS</u>	<u>TOTAL</u>
GENERAL		2,140,940	787,590	700,667							4,533,021	286,456	45,065,847
GENERAL-TRAFFIC												24,600	24,600
INFO TECHNOLOGY			2,220									2,256	189,614
911 COMM	840	14,930	2,580										1,616,667
MOTOR FUEL TAX													4,200,000
CAPITAL PROJECT	2,800	58,270	257,560									9,720	1,478,102
PARKING	800	19,900	79,500	186,150								2,052	1,073,505
SANITATION	700												2,811,566
PW BLDG MT	700	15,780	13,120										551,429
PW EQUIP MT	1,000	16,710	48,000										626,717
PW STORES	100	15,390	59,930										203,176
WATER	10,500	189,110	68,640									2,256	6,012,755
BLOCK GRANT	8,000	54,610	5,890									3,948	1,304,571
REDEVELOPMENT	1,000			1,022,061									1,438,159
TOURISM/PROMOTIC					514,200								516,000
TIF-EAST SIDE						300,000							325,000
TIF-RIVER EAST				42,474					100,000				142,474
TIF-WEST SIDE				500,000									500,000
TIF-SEVENTH ST				867,728				100,000					992,728
TIF-SOUTH ROCKFOR				358,518									358,518
TIF-LINCOLNWOOD #				91,688									91,688
TIF-LINCOLNWOOD #				71,631									71,631
TIF-SPRINGFIELD COF				456,072									456,072
TIF-NORTH MAIN				160,963									160,963
TIF-RKFD GLOBAL PA				669,613									783,513
TIF-RIVER OAKS				299,588									299,588
TIF-GARRISON				164,463									164,463
TIF-HOPE 6				248,813									248,813
TIF-STATE ALPINE													40,000
TIF-RIVER NORTH				25,803									25,803
TIF-MAIN WHITMAN				101,122									101,122
TIF-JACKSON SCHOOL				29,688			50,000						94,688
TIF-PRESTON CENTR/				91,863									91,863
TIF-STATE CENTRAL										200,000			200,000
HUMAN SERVICES	16,800	404,090	137,850										3,097,251
RMAP	1,450	34,680	2,430									4,788	244,819
LIBRARY	14,800			234,394								8,500	970,175
POLICE PENSION													111,600
FIRE PENSION													111,600
IMRF PENSION	250												3,220,037
WK COMP-PERS													92,400
HEALTH	1,000												180,075
UNEMPLOYMENT IN:	250												140,697
WORK COMP	250												2,408,603
AUDITING	3,000												183,990
DEBT SERVICE													0
EQ TRSF IMRF													0
JUDGMENTS													419,500
	<u>64,240</u>	<u>2,964,410</u>	<u>1,465,310</u>	<u>6,323,299</u>	<u>514,200</u>	<u>300,000</u>	<u>50,000</u>	<u>100,000</u>	<u>100,000</u>	<u>200,000</u>	<u>4,533,021</u>	<u>344,576</u>	<u>83,442,382</u>

CITY OF ROCKFORD, ILLINOIS
2012 RESULTS OF OPERATIONS (UNAUDITED)
2013 BUDGET

FUND	BEGINNING	REVENUES	EXPENDITURES	EXCESS	ENDING
	BALANCE		EXPENSES	(DEFICIT)	BALANCE
	1/1/12				12/31/12
GENERAL-OPERATING	\$27,533,344	122,166,915	117,751,203	\$4,415,712	\$31,949,056
SPECIAL REVENUE					
MOTOR FUEL TAX	9,466,862	4,525,924	1,200,000	3,325,924	12,792,786
SANITATION	4,143,400	9,365,802	8,466,687	899,115	5,042,515
COMMUNITY DEVELOPMENT	1,210,225	3,843,247	5,405,193	(1,561,946)	(351,721)
REDEVELOPMENT TAX	(1,156,752)	5,347,374	4,273,641	1,073,733	(83,019)
TOURISM PROMOTION TAX	300,621	1,742,289	1,637,917	104,372	404,993
TAX INCREMENT DISTRICTS	(2,035,268)	5,455,991	5,821,484	(365,493)	(2,400,761)
HUMAN SERVICES	843,748	15,998,346	15,686,383	311,963	1,155,711
TUBERCULOSIS SANITARIUM	131,619	155,256	94,980	60,276	191,895
LIBRARY	6,538,294	8,454,413	7,017,731	1,436,682	7,974,976
OTB SPECIAL PROJECTS	819	99,849	25,000	74,849	75,668
RMAP PLANNING	(209,417)	1,099,903	1,482,530	(382,627)	(592,044)
DEBT SERVICE	8,620,869	20,175,557	20,308,619	(133,062)	8,487,807
CAPITAL PROJECT	16,120,188	18,460,047	25,153,208	(6,693,161)	9,427,027
ENTERPRISE					
WATER SYSTEM	128,931,853	24,998,165	21,385,125	3,613,040	132,544,893
PARKING SYSTEM	16,948,418	1,504,179	1,382,504	121,675	17,070,093
INTERNAL SERVICE					
PUBLIC WORKS PROPERTY	623,048	2,882,711	2,509,374	373,337	996,385
PUBLIC WORKS EQUIPMENT	678,925	3,996,210	3,934,895	61,315	740,240
PUBLIC WORKS CENTRAL STORES	240,002	414,669	398,159	16,510	256,512
911 COMMUNICATIONS	0	5,378,882	5,378,882	0	0
IMRF PENSION	67,873	6,375,152	6,598,069	(222,917)	(155,044)
UNEMPLOYMENT INSURANCE	180	175,255	61,434	113,821	114,001
WORKER'S COMPENSATION	12,891	2,755,385	1,901,893	853,492	866,383
AUDITING	0	95,319	95,319	0	0
RISK MANAGEMENT	(4,469,217)	1,634,562	2,009,701	(375,139)	(4,844,356)
INFORMATION TECHNOLOGY	1,301,927	2,495,732	2,615,492	(119,760)	1,182,167
HEALTH INSURANCE	5,529,765	22,248,093	19,206,783	3,041,310	8,571,075
PENSION					
POLICE PENSION	155,807,420	20,266,502	13,610,147	6,656,355	162,463,775
FIRE PENSION	140,569,120	18,729,571	14,673,305	4,056,266	144,625,386

CITY OF ROCKFORD, IL
2013 BUDGET
SUMMARY OF THREE YEAR EXPENSES AND REVENUES

	2010 ACTUAL REVENUE	2010 ACTUAL EXPENSE	2010 EXCESS (DEFICIT)	2011 ACTUAL REVENUE	2011 ACTUAL EXPENSE	2011 EXCESS (DEFICIT)	2012 ACTUAL REVENUE	2012 ACTUAL EXPENSE	2012 EXCESS (DEFICIT)	2013 BUDGETED REVENUE	2013 BUDGETED EXPENSE	2013 EXCESS (DEFICIT)
GENERAL-OPERATING	112,247,580	111,581,774	665,806	116,111,146	111,343,191	4,767,955	122,166,915	117,751,203	4,415,712	117,405,606	117,405,606	-
SPECIAL REVENUE												
MOTOR FUEL TAX	4,547,234	2,346,538	2,200,696	4,170,103	5,700,000	(1,529,897)	4,525,924	1,200,000	3,325,924	4,529,000	4,200,000	329,000
SANITATION	8,616,807	7,884,756	732,051	8,663,659	7,894,896	768,763	9,365,802	8,466,687	899,115	9,435,800	9,690,746	(254,946)
COMMUNITY DEVELOPMENT	5,466,828	5,369,580	97,248	4,533,528	4,298,126	235,402	3,843,247	5,405,193	(1,561,946)	3,692,931	3,684,848	8,083
REDEVELOPMENT TAX	3,557,289	3,063,316	493,973	4,419,459	3,212,269	1,207,190	5,347,374	4,273,641	1,073,733	4,649,800	3,333,039	1,316,761
TOURISM PROMOTION TAX	1,542,290	1,523,649	18,641	1,941,243	1,637,547	303,696	1,742,289	1,637,917	104,372	1,790,000	1,790,000	-
TAX INCREMENT DISTRICTS	5,772,809	8,131,365	(2,358,556)	5,933,351	7,954,207	(2,020,856)	5,455,991	5,821,484	(365,493)	5,411,164	5,971,250	(560,086)
HUMAN SERVICES	21,150,387	21,440,718	(290,331)	16,046,479	16,511,969	(465,490)	15,998,346	15,686,383	311,963	13,630,884	13,707,475	(76,591)
TUBERCULOSIS SANITARIUM	186,683	131,459	55,224	156,760	134,422	22,338	155,256	94,980	60,276	166,617	148,200	18,417
LIBRARY	8,129,733	6,854,952	1,274,781	8,417,728	7,219,534	1,198,194	8,454,413	7,017,731	1,436,682	8,408,430	8,408,430	-
OTB SPECIAL PROJECTS	99,019	85,790	13,229	98,360	25,000	73,360	99,849	25,000	74,849	95,700	75,000	20,700
RMAP PLANNING	1,131,370	1,013,302	118,068	1,299,119	1,438,430	(139,311)	1,099,903	1,482,530	(382,627)	1,609,592	890,310	719,282
DEBT SERVICE	13,295,928	12,967,529	328,399	12,920,449	14,818,337	(1,897,888)	20,175,557	20,308,619	(133,062)	11,411,704	11,411,704	-
CAPITAL PROJECT	17,553,777	16,000,367	1,553,410	17,553,777	16,000,367	1,553,410	18,460,047	25,153,208	(6,693,161)	45,935,000	41,385,000	4,550,000
ENTERPRISE												
WATER SYSTEM	22,910,970	20,019,379	2,891,591	23,015,834	20,660,615	2,355,219	24,998,165	21,385,125	3,613,040	24,614,000	24,022,766	591,234
PARKING SYSTEM	2,192,087	2,177,041	15,046	1,881,626	2,046,746	(165,120)	1,504,179	1,382,504	121,675	2,025,100	2,418,195	(393,095)
INTERNAL SERVICE												
PUBLIC WORKS PROPERTY	2,571,785	2,528,519	43,266	3,050,147	2,631,190	418,957	2,882,711	2,509,374	373,337	2,418,583	2,272,102	146,481
PUBLIC WORKS EQUIPMENT	3,901,251	3,774,495	126,756	3,873,179	4,080,237	(207,058)	3,996,210	3,934,895	61,315	3,960,970	3,910,699	50,271
PUBLIC WORKS CENTRAL STORES	414,404	390,063	24,341	424,039	390,062	33,977	414,669	398,159	16,510	420,000	411,970	8,030
911 COMMUNICATIONS	5,081,273	5,078,092	3,181	5,426,388	5,434,401	(8,013)	5,378,882	5,378,882	-	5,345,966	5,345,966	-
IMRF PENSION	6,529,759	6,526,220	3,539	6,337,199	6,325,451	11,748	6,375,152	6,598,069	(222,917)	7,008,447	6,998,198	10,249
UNEMPLOYMENT INSURANCE	64,543	188,808	(124,265)	239,404	104,483	134,921	175,255	61,434	113,821	168,957	168,307	650
WORKER'S COMPENSATION	3,660,220	2,556,466	1,103,754	2,264,628	1,566,167	698,461	2,755,385	1,901,893	853,492	2,694,121	2,679,371	14,750
AUDITING	277,181	276,921	260	250,492	250,492	-	95,319	95,319	-	239,982	240,000	(18)
RISK MANAGEMENT	1,046,825	2,757,489	(1,710,664)	1,284,653	1,893,808	(609,155)	1,634,562	2,009,701	(375,139)	2,454,840	2,188,650	266,190
INFORMATION TECHNOLOGY	2,654,487	2,523,020	131,467	2,341,902	2,607,960	(266,058)	2,495,732	2,615,492	(119,760)	2,942,130	2,706,421	235,709
HEALTH INSURANCE	20,381,094	18,726,289	1,654,805	20,908,852	19,615,259	1,293,593	22,248,093	19,206,783	3,041,310	21,905,836	21,806,975	98,861
PENSION												
POLICE PENSION	22,526,873	12,092,197	10,434,676	5,899,872	12,845,792	(6,945,920)	20,266,502	13,610,147	6,656,355	14,220,872	13,977,932	242,940
FIRE PENSION	20,247,332	13,511,442	6,735,890	16,887,891	14,008,728	2,879,163	18,729,571	14,673,305	4,056,266	15,745,161	15,677,736	67,425
	317,757,818	291,521,536	26,236,282	296,351,267	292,649,686	3,701,581	330,841,300	310,085,658	20,755,642	334,337,193	326,926,896	7,410,297

**FINANCIAL POLICES: GENERAL STATEMENTS
CITY OF ROCKFORD, ILLINOIS**

1. The City of Rockford shall prepare a five year financial plan that is updated and approved annually by the City Council by March 31. An ad hoc advisory committee of community representatives will assist the City by reviewing the five-year expense and revenue projections and by making recommendations for changes in financial policy.
2. The City of Rockford shall intensify its efforts to retain and create jobs as well as expand the property tax base by providing Industrial Development Bonds, obtaining Urban Development Action Grants, providing low interest loans, and offering other such assistance to businesses and industries.
3. Recognizing that short-term borrowing is an acceptable fiscal procedure to be used when the fiscal needs of the City dictate, the City shall reduce or eliminate its dependence on short-term borrowing by maintaining adequate fund and cash balances.

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

- A. The reduction or elimination of short-term borrowing for operating expenses.
- B. Meeting cash flow requirements, temporary short falls in revenue or emergency expenditure demands.

The minimum level of the General Fund balance shall be:

- A. Fifty percent of the property tax levy of the current fiscal year, and;
- B. Six percent of the elastic tax revenue sources (sales, income, and replacement taxes).

The City's cash balances policy is:

4. To ensure that adequate cash balances are available to meet the City's anticipated disbursements, prior to budget deliberations, the Finance Department will annually develop cash flow analysis and recommend cash balance goals at specific points in time to meet those disbursements.
5. For 1988 and years thereafter, a minimum cash balance equal to 70% of those levies that support the General Fund is recommended to be in effect at the beginning of the City's fiscal year, January 1. In addition, necessary cash balances will be maintained for unusual, non-budgeted encumbrances, and balances accrued for the extra payroll occurring every eleven years.

6. Investment of City funds shall be made in accordance with written policies adopted by the City Council on February 18, 1985.
7. The City of Rockford shall plan, develop, and adopt a Five-Year Capital Improvement Program (CIP) annually in conjunction with the five-year operating budget. Citizen input shall be obtained in the development of the program, and after adoption by the City Council, the five-year plans shall be communicated to the public.

**FINANCIAL POLICES: CAPITAL IMPROVEMENT PROGRAM
CITY OF ROCKFORD, ILLINOIS**

1. The Capital Improvement Plan shall identify projects, their costs and the revenue sources and amounts needed to finance them.
2. The Capital Improvement Program will be financed by borrowing, i.e., obligating future revenues, or the ‘pay-as-you-go’ method. This decision will be based on the following factors:
 - a. Type of Project - The projected useful life of the project will be a determinant. The longer the life of the project, the greater justification for borrowing.
 - b. Cost of the Project - The larger the cost of the project, the greater justification for borrowing.
 - c. Funding Source - The degree of certainty that exists on the future level and availability of a particular source is a factor.
 - d. Fund Availability - If adequate fund balances are available, there is less justification for borrowing.
 - e. City Financial Position - Issues such as the existing level of long-term indebtedness of the City, and overall financial condition, should be considered when borrowing.
 - f. Municipal Bond Market - Status of the market condition, i.e., interest rates, marketability of bonds, and terms.
3. Schedules will be created for planning ongoing capital replacement in enterprise funds and the funding program to refinance them. These schedules shall be integrated into the Capital Improvement Program.
4. The City shall utilize such debt instruments as are necessary to carry out the Capital Improvement Program.
5. The Capital Improvement planning process will include all revenue sources that are available for capital expenditure. These shall include the following:
 - a. Property Tax
 - b. Motor Fuel Tax
 - c. Gas and Diesel tax
 - d. Redevelopment Fund tax
 - e. Water Revenues
 - f. Parking Revenues

- g. Community Development Block Grants
 - h. Special Service Tax Revenues
 - i. Tax Increment Financing
 - j. Special Assessment Revenues
 - k. Federal Aid to Urban Areas Funds
 - l. Special Bridge Replacement Funds
 - m. Other Federal, State or Local sources of revenue
6. For General Obligation Debt, the City will maintain a debt to assessed value ratio that is 20% more stringent than the state debt limit.
 7. These guidelines shall be followed for the following funding sources:
 - a. Motor Fuel Tax
 1. No more than 50% of the estimated annual revenue shall be obligated for long-term debt financing.
 2. A portion of the annual revenue shall be used for construction/reconstruction projects.
 3. A portion of the annual revenue shall be used for resurfacing each year.
 - b. Gas and Diesel Tax - After debt service and collection cost the remaining annual revenue should be used for annual street resurfacing (Expired 12/31/85).
 8. Where feasible, the City shall use all sources of revenue available before using local property tax funds. Where funding sources (i.e., MFT, federal, etc.) carry strict requirements and restrictions that are not considered in the best interest of the City, the City shall utilize its own resources to achieve local objectives through local control.
 9. The City shall give priority to those projects that create demonstrated savings and/or revenue in the annual operating budget.
 10. Capital funds may be used to incur expenses to analyze the condition of the City's infrastructure, i.e., road and bridge inspection.
 11. Where possible, the City will use revenue or other self-supporting bonds instead of general obligation bonds.
 12. The length of the term of the bonds will not exceed the useful life of the assets and will be matched as closely as possible to bond buyer preference.

13. The City will not use long-term debt for current operations.
14. The City will make an effort to obtain an 'A' rating by the end of 1987 (achieved July 18, 1986) and an 'AA' rating by the end of 1995. The City currently has an A1 rating.

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

I. Policy

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

II. Scope

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

III. Objective

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

1. Safety:

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

A. Credit Risk:

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

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

B. Interest Rate Risk:

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

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

2. Liquidity:

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

3. Return on Investments:

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

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

IV. Standards of Care

1. Prudence

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

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

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the [entity].

3. Delegation of Authority

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

Responsibility for the operation of the investment program is hereby delegated to the Finance Director, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: selection of broker/dealers and financial institutions, safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking service contracts. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall

establish a system of controls to regulate the activities of subordinate officials. The Finance Director may from time to time amend the written procedures in a manner not inconsistent with this policy or with state statutes.

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

V. Safekeeping and Custody

1. Authorized Financial Dealers and Institutions

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

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

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

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

2. Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the [entity] are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are

met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits require estimates and judgments by management.

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

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

3. Delivery vs. Payment

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

VI. Suitable Investments

1. Investment Types

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

- Bonds, notes, certificates of indebtedness, treasury bills, treasury strips or other securities, including obligation of the Governmental National Mortgage Association, which are guaranteed by the full faith and credit of the government of the United States of America, or other similar obligations of the United States of America or its agencies.
- Interest bearing savings accounts, interest bearing certificates of deposit or interest bearing time deposits or any other investment constituting direct obligations of any institution as

defined by the Illinois Banking Act and is insured by the Federal Deposit Insurance Corporation.

- Illinois Public Treasurer's Investment Pool
- Short-term obligations of corporations (commercial paper) organized in the United States with assets exceeding \$500 million and rated at the time of purchase at the highest classification established by at least two standard rating services. Must mature within 180 days from the date of purchase. Such purchase may not exceed 10% of the corporation's outstanding obligations and no more than 25% of the City's funds may be invested in commercial paper.
- Short-term discount obligations of the Federal National Mortgage Association or in shares or other forms of securities legally by savings and loan associations incorporated under the laws of this state or any other state or under the laws of the United States. Investments may be made only in those savings and loan associations of which the shares, or investment certificates are insured by the Federal Deposit Insurance Corporation.
- Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market fund is limited to obligations described in Paragraph 1 above and to agreements to repurchase such obligations.

2. Collateralization

Effective with purchases after January 1, 1999, collateralization will be required on Certificates of Deposit. In order to anticipate market changes and provide a level of security for the funds, the amount of collateral will be at least 110% of the total investment less the amount insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation (currently \$100,000.00).

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

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

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

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

VII. Investment Parameters

1. Diversification

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

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

2. Maximum Maturities

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

VIII. Reporting

1. Methods

The Finance Director shall prepare an investment report at least quarterly, including a management summary that provides an analysis of the status

of the current investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner that will allow the [entity] to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the Mayor and City Council. The report will include the following:

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

2. Performance

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

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

3. Market to Market

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

IX Policy Considerations

1. Exemption

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

2. Amendments

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

X Attachments

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

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

XI Adoption

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

This Policy supersedes all prior investment policies.

COMMUNITY PROFILE – ROCKFORD, ILLINOIS

Location

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

History

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

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

Rockford Today

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

City of Rockford

The City of Rockford has a mayor-aldermanic form of government that provides citizens with police, fire, building regulation, community development, human services, public library, water, and public works services. Rockford also serves as the seat of Winnebago County. In 1992, Rockford was one of ten communities nationwide designated as an "All-American City" in the annual competition administered by the National Civic League. The designation is awarded to cities that promote public-private partnerships to improve economic conditions and quality of life at the local level. In 1997, Entrepreneur magazine and Dun & Bradstreet ranked Rockford number four in the best cities for starting and running a small business in the mid-sized city category. In 2004, the City of Rockford received the Sports Illustrated 50th Anniversary Sportstown Award for Illinois (only one city per state was chosen). This award is presented to the City that provides a

variety of sporting events and also encourages residents to play sports. In 2005, Rockford was designated as a winner for the America In Bloom award for the population category 100,001 –300,000. This award represents recognition by a national campaign and contest that promotes enhancing communities through beautification. Known as the “Forest City”, Rockford prides itself on its beautiful tree-lined streets and neighborhoods as well as more than 4,900 acres of parkland.

Rockford blends the best of big city living with valuable small town assets. Families enjoy year-round ice skating and fair weather water sports, miles of bike and jogging paths, and some of the most imaginative playgrounds around.

The Arts

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

The City is also home to many unique art galleries and museums. The Rockford Art Museum, Storefront Cinema, the Discovery Center, and the Burpee Museum of Natural History are museums located on North Main Street, just north of downtown Rockford. Jane the Nanotyrannus makes her home at the Burpee Museum. Rockford is also home to Midway Village and Museum, the Ethnic Heritage Museum, Tinker Swiss Cottage Museum, Erlander Home Museum, and the Graham-Ginestra House.

Other artistic endeavors in the City include the premiere stage theatre in town, the Rockford Dance Company, Charlotte’s Web for the Performing Arts and the Rockford Symphony Orchestra.

Recreation

The Rockford Park District serves a 125 square mile area in Winnebago County including virtually the entire City. The District offers an extensive array of physical facilities and recreational programs. The District has 4,552 acres of parks, playgrounds, and facilities which include: five public golf courses; two indoor ice arenas including a twin-rink ice arena in downtown Rockford; four outdoor swimming/recreation centers; the Magic Waters Theme Park; a children’s farm; four local museums; a Trolley station and Museum; an excursion boat; a 14-mile snowmobile trail through adjacent parks; and a greenhouse, garden, lagoon, and arboretum complex on the Rock River. In the early 1980’s the District constructed a regional activity center called the Sportscore which contains eight lighted slow pitch ball diamonds, twenty soccer fields, playgrounds, bike and jogging paths, sand volleyball courts, boat ramp, three concession buildings, restroom facilities, and a parking lot for 800 vehicles. The Sportscore site totals 105 acres of which 50 acres were purchased and donated to the District by a local industrial concern. The Park District also has Sportscore II, which consists of a multi-purpose park on 124.2 acres. This facility has twenty additional soccer fields and a two mile jogging path.

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

Festivals

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

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

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

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

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

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

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

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

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

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

Climate

The climate in Rockford is typical for the upper Midwest. Rockford has four distinct seasons, each of which brings special pleasures. Average temperatures range from January's average high of 26.6 degrees and low of 9.8 degrees Fahrenheit, to July's average high of 83.8 degrees and average low of 62.5 degrees Fahrenheit. Average precipitation for the year is 36.28 inches with June having the highest average of 4.52 inches. As for snowfall, on average the City receives approximately 36.5 inches of snow each year with December being the highest average snow month with 9.8 inches. Since 1951 the highest temperature recorded was 104 degree Fahrenheit on August 16, 1988 while the lowest temperature recorded was minus 27 degrees Fahrenheit on January 31, 1989.

FACTS AND STATISTICS

- | | |
|-------------|--------------------|
| ▪ Land Area | 61.08 Square Miles |
|-------------|--------------------|
- | | | |
|--------------|------|---------|
| ▪ Population | 1970 | 147,370 |
| | 1980 | 139,712 |
| | 1990 | 139,426 |
| | 1998 | 143,656 |
| | 2000 | 150,115 |
| | 2010 | 152,871 |
- | | |
|----------------------|-------------------------|
| ▪ Population Density | 2,502.2 per Square Mile |
|----------------------|-------------------------|
- | | |
|------------------------------------|--------|
| ▪ Household Characteristics (2010) | |
| Total Households | 59,973 |
| Persons Per Household | 2.48 |
| One-Person Household | 31.9% |
- | | |
|---------------------------|----------|
| ▪ Household Income (2010) | |
| Median Household Income | \$38,573 |
| Total Households | 59,827 |
| Under \$10,000 | 11.38% |
| \$10,000 - \$29,999 | 21.40% |
| \$30,000 - \$49,999 | 28.96% |
| \$50,000 - \$74,999 | 16.99% |
| \$75,000 - \$99,999 | 9.31% |
| \$100,000 - \$149,999 | 8.06% |
| \$150,000 and over | 3.90% |
- | | | |
|---------------------------------|-----------|-----------|
| ▪ Housing Median Purchase Price | | |
| Year | Rockford | Illinois |
| 2004 | \$117,800 | \$184,900 |
| 2005 | \$118,200 | \$202,000 |
| 2006 | \$119,600 | \$203,900 |
| 2007 | \$119,200 | \$201,250 |
| 2008 | \$115,500 | \$183,900 |
| 2009 | \$103,750 | \$157,000 |
| 2010 | \$104,000 | \$151,500 |
| 2011 | \$ 85,000 | \$137,500 |
| 2012 | \$ 83,900 | \$139,000 |
- | | |
|---|--------|
| ▪ Educational Attainment (2010) | |
| (25+ Years of Age) | |
| Less than 9 th Grade | 6.00% |
| 9 th to 12 th Grade | 11.70% |
| High School Graduate | 34.60% |
| Some College, No Degree | 20.60% |
| Associate's Degree | 7.10% |
| Bachelor's Degree | 12.40% |
| Graduate or Professional Degree | 7.70% |
- | | |
|---------------------------------------|--------|
| ▪ Labor Force by Occupation (2010) | |
| Management/Professional | 28.12% |
| Sales/Office Occupations | 25.27% |
| Production/Transportation | 20.97% |
| Service Occupations | 19.14% |
| Construction/Natural Resources/Maint. | 6.50% |
- | | |
|--|--------|
| ▪ Labor Force by Industry (2010) | |
| Education/Health Care | 23.64% |
| Manufacturing | 20.41% |
| Services | 18.03% |
| Wholesale/Retail Trade | 13.06% |
| Transportation/Communication/Utilities | 5.61% |
| Finance/Insurance/Real Estate | 5.13% |
| Other Services | 4.66% |
| Construction | 4.51% |
| Government | 2.69% |
| Information | 2.05% |
| Agriculture & Related | 0.21% |
- | | | | |
|---------------------------------------|----------|-----------|----------|
| ▪ Unemployment Rates (Annual Average) | | | |
| | City of | Winnebago | State of |
| Year | Rockford | County | Illinois |
| 2003 | 11.1% | 8.7% | 6.7% |
| 2004 | 9.8% | 7.8% | 6.2% |
| 2005 | 8.1% | 6.4% | 5.7% |
| 2006 | 6.0% | 5.3% | 4.5% |
| 2007 | 7.0% | 6.2% | 5.0% |
| 2008 | 10.1% | 8.9% | 6.5% |
| 2009 | 16.4% | 15.0% | 10.1% |
| 2010 | 16.6% | 15.2% | 10.3% |
| 2011 | 14.4% | 12.7% | 9.8% |
| 2012 | 12.9% | 11.4% | 8.9% |
- | | |
|---|-------|
| ▪ Major Private Employees (Approximate) | |
| Swedish American Health Systems | 2,600 |
| Rockford Health Systems | 2,500 |
| Hamilton Sundstrand Corporation | 2,000 |
| OSF St. Anthony Medical Center | 2,000 |
| United Parcel Service | 2,000 |
| Harris Bank | 1,600 |
| Greenlee Textron | 1,000 |

FACTS AND STATISTICS continued

▪ Quality of Life

Rockford Park District	
Number of Parks	176
Public Golf Courses	5
Public Swimming Pools	3
Ice Skating Rinks	2
Sportscore Complex facilities	2
Magic Waters Theme Park	
BMX Bicycle Race Course	
Rockford YMCA, Rockford YWCA	
Professional Sports Teams	
Rockford Raptors Soccer Team	
Rockford IceHogs Hockey Team	
Rockford Lions Football Team	
Rockford Riverhawks Baseball Team	
Rock River Raptors Arena Football Team	

▪ City of Rockford Tax Rate/\$100 EAV

Year	Rate	City % of Total
2001	\$2.4327	23.1%
2002	\$2.4276	21.3%
2003	\$2.4519	22.7%
2004	\$2.5529	23.5%
2005	\$2.5772	23.9%
2006	\$2.5683	24.5%
2007	\$2.5172	24.5%
2008	\$2.5318	24.2%
2009	\$2.5606	24.1%
2010	\$2.7159	24.0%
2011	\$2.9051	23.8%

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CDBG: Acronym for “Community Development Block Grant”.

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

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

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

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

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

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

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

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

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

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

Enterprise Fund: A fund established to account for operations which are financed and operated in a manner similar to private business enterprises where the intent of the City Council is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges, i.e., water utility, parking system.

Equalized Assessed Valuation: Board of Review, on a county basis, reviews assessed valuation of all townships and may assign multipliers to equalize assessed valuations from township to township. If necessary, the State will then assign multipliers for counties in order that all property will be assessed at 33-1/3% of market value.

Executive Summary: The opening section of the budget provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Mayor.

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.

Fiscal Year: A twelve month period that the annual operating budget applies at the end of which a determination of financial position and results of operations is carried out by the government.

Fixed Assets: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Full-Time Equivalent Position (FTE): A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a Head Start bus driver working for nine months, or 1,560 hours, would be equivalent to 0.75 of a full-time position.

Fund: A budgetary and accounting entity that is segregated from other funds for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance: The fund equity of governmental funds and trust funds (excess of assets over liabilities).

Fund Type: In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

GAAP: Generally accepted accounting principles. Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board.

General Fund: The General Fund is the general operating fund of the City. It is used to account for all activities of a government except those required to be accounted for in another fund.

General Obligation Bond: Bonds which the full faith and credit of the issuing government or agency to be used or expended for a specified purpose or activity.

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Health Insurance Fund: A non-operating budgetary unit utilized for internal purposes only. Financed by employer and partial employee paid premiums for health insurance benefits for employees, retirees, and outside participants.

IAFF: International Association of Fire Fighters.

IMRF Pension Fund: The Illinois Municipal Retirement Fund provides retirement benefits for all retired non-sworn City employees and their beneficiaries.

Intergovernmental Revenues: Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government on a cost reimbursement basis.

Investment: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, or base payments.

Levy: (verb) To impose taxes, special assessments, or service charges for the support of government activities. (noun) The total amount of taxes, special assessments, or service charges imposed by a government.

Line-Item Budget: A budget that lists each expenditure category (salary, materials, telephone service, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

MFT: Motor fuel tax.

Mission Statement: A brief description of functions and objectives rendered by an organization for the community it serves.

Modified Accrual Accounting: A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are received or are “measurable” and available for “expenditure”. Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

Municipal: In its broadest sense, an adjective denoting the state and all subordinate units of government. In a more restricted sense, an adjective denoting a city or village as opposed to other local governments.

Obligations: Amounts that a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

Operating Budget: The authorized revenues and expenditures for on-going municipal services and is the primary means by which government are controlled. The life span of an operating budget typically is one year or less. Law usually requires the use of annual operating budgets.

Ordinance: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as state statute, it has the full force and effect of the law within the boundaries of the municipality to which it applies.

OTB Special Projects Fund: A non-operating budgetary unit used to collect off-track betting revenues to be used for special projects determined by the Mayor and Council.

PB & PA: Policeman's Benevolent and Protective Association.

Pension Trust Fund: A trust fund used to account for public employee retirement systems.

Performance Budget: A budget that focuses upon activities rather than line items. Work load and unit cost data are collected in order to assess the efficiency of services. Typical data collected might include miles of streets paved per year, cost of paved streets per mile, tons of garbage collected per man hour, or cost per man hour of garbage collection.

Performance Measures: Specific quantitative and qualitative measures of work performed as an objective in the department.

Performance Standard (Cost Center Standard): The measurement of work units performed by a cost center and development of cost per work unit numbers for management purposes.

Property Tax: Property taxes are levied on real property according to the property's valuation and the tax rate.

Rating: The credit worthiness of a city as evaluated by independent agencies.

Requisition: A written demand or request, usually from one department, to the purchasing office or to another department for specific articles or services.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds: Bonds usually sold for constructing a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

Securities: Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

Surplus: An excess of the assets of a fund over its liabilities and reserves.

Tax Anticipation Notes: Notes issued in anticipation of collection of taxes and retired from the proceeds of the tax levy whose collection they anticipate.

Tax Increment Financing District: Areas of the City (as defined by State law) in need of development/redevelopment improvements that use a portion of property taxes collected in this area to make public improvements.

Tax Levy: The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

Tax Rate: The amount of tax levied for each \$100 of equalized assessed valuation. The tax rate times equalized assessed valuation equals the tax levy.

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

Unemployment Tax Fund: A non-operating budgetary unit used to account for all unemployment expenditures for former employees.

User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Worker's Compensation Fund: A non-operating budgetary unit used to account for all worker's compensation expenditures.

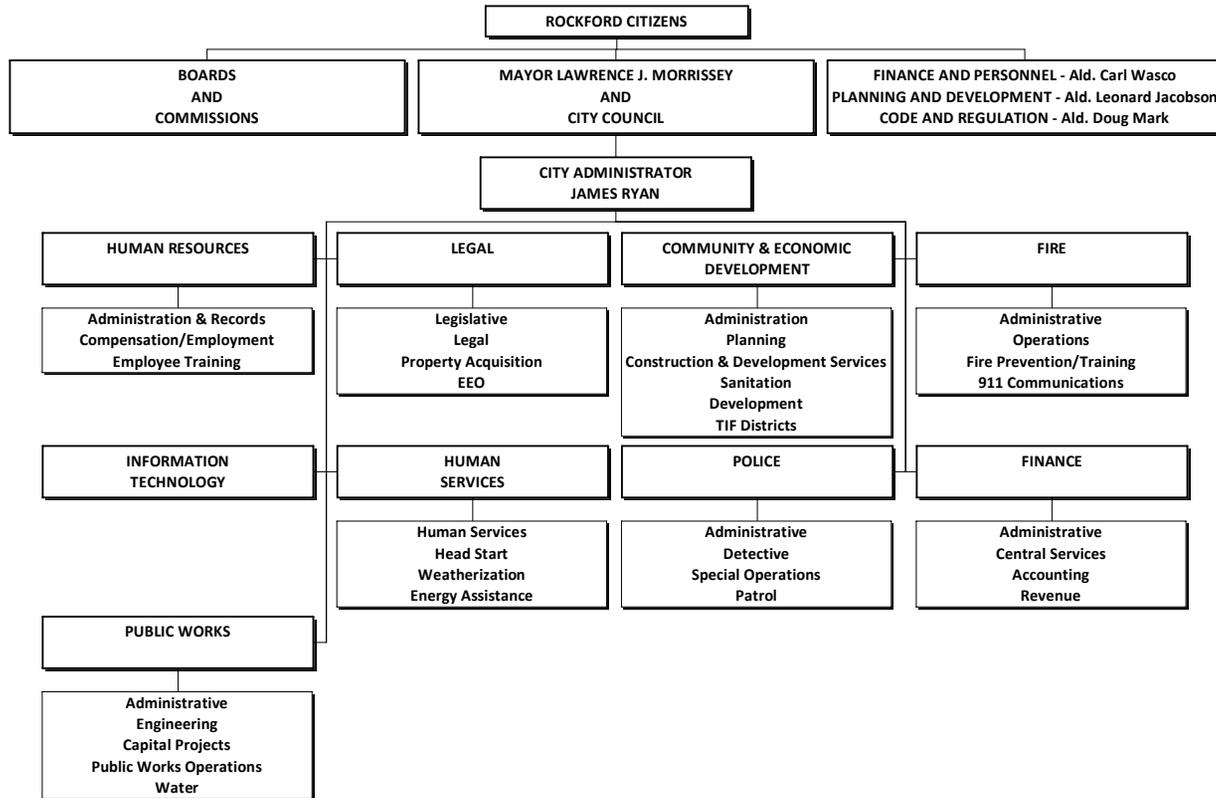
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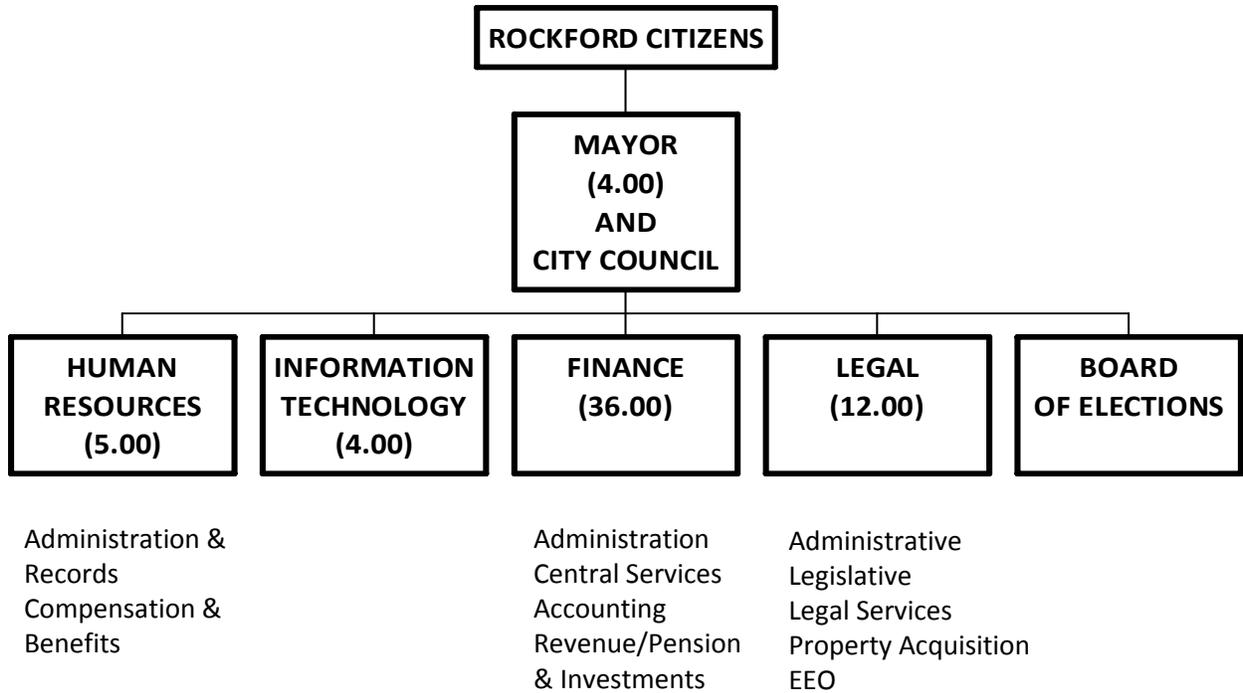
CITY OF ROCKFORD, ILLINOIS ORGANIZATION CHART



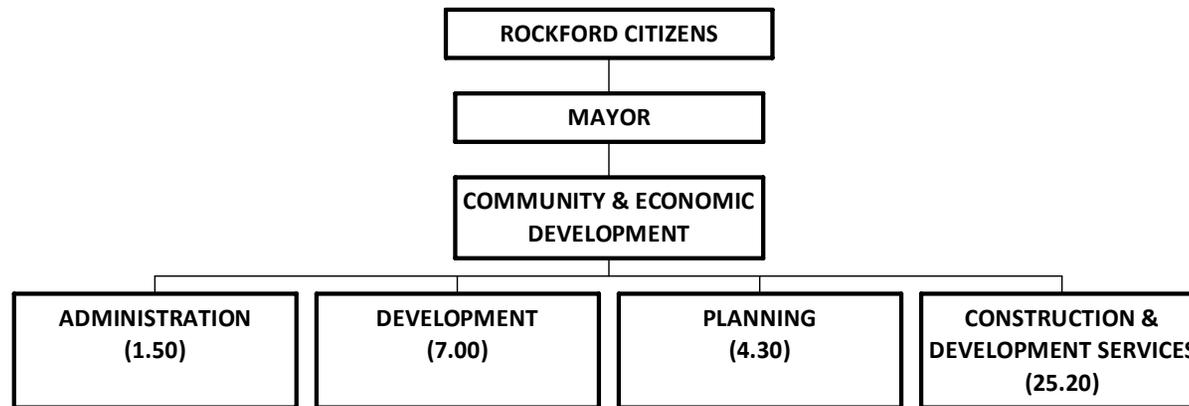
Board of Election Commission
 Building Board of Appeals
 Community Action Program Board
 Community Development Citizens Participation Committee
 Electrical Commissions
 Fire and Police Commission
 911 Communication Board

Greater Rockford Airport Authority
 Historical Preservation Commission
 Homestead Board
 Liquor Commission
 Mechanical Board
 Metro Authority
 Personnel Appeals Board

Rockford Housing Authority
 Rockford Library Board
 Rockford Local Development Corporation
 Rockford Mass Transit District
 Traffic Commission
 Zoning Board of Appeals
 Fair Housing Board



61.00 EMPLOYEES



CDBG
 Administration
 Economic
 Development
 Neighborhood
 Services
 Home Program

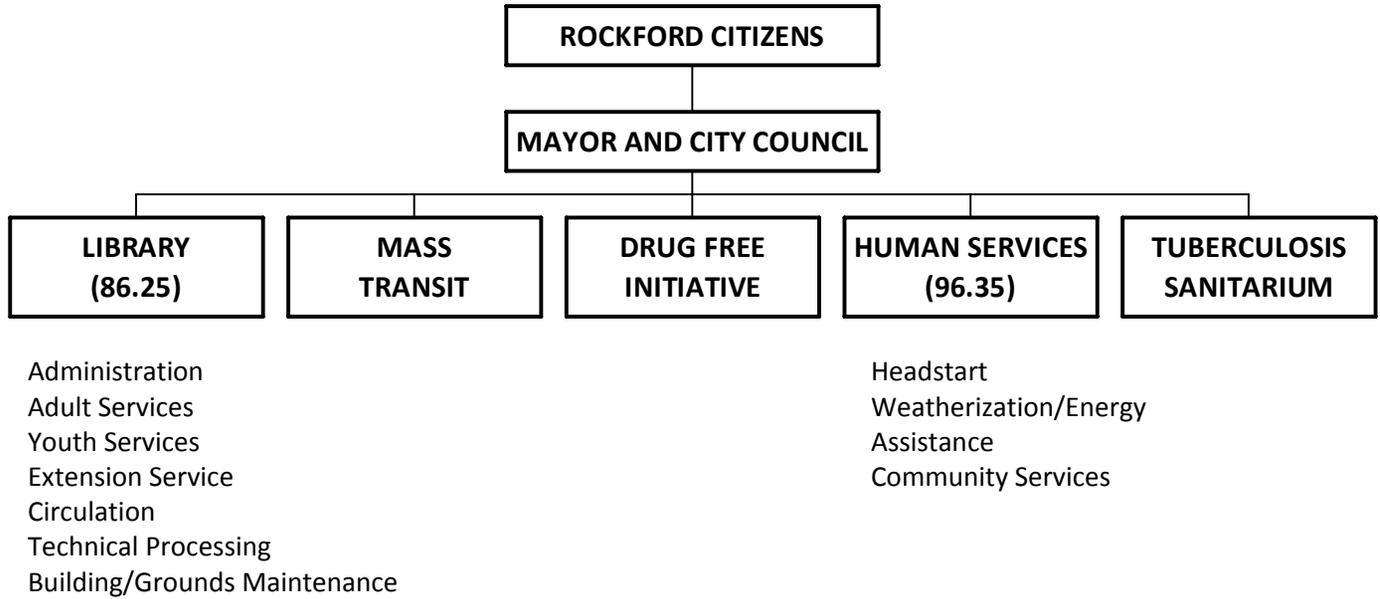
Redevelopment
 Tourism Promotion
 Sanitation

Planning & Research
 Economic
 Development
 Brownfield
 Redevelopment

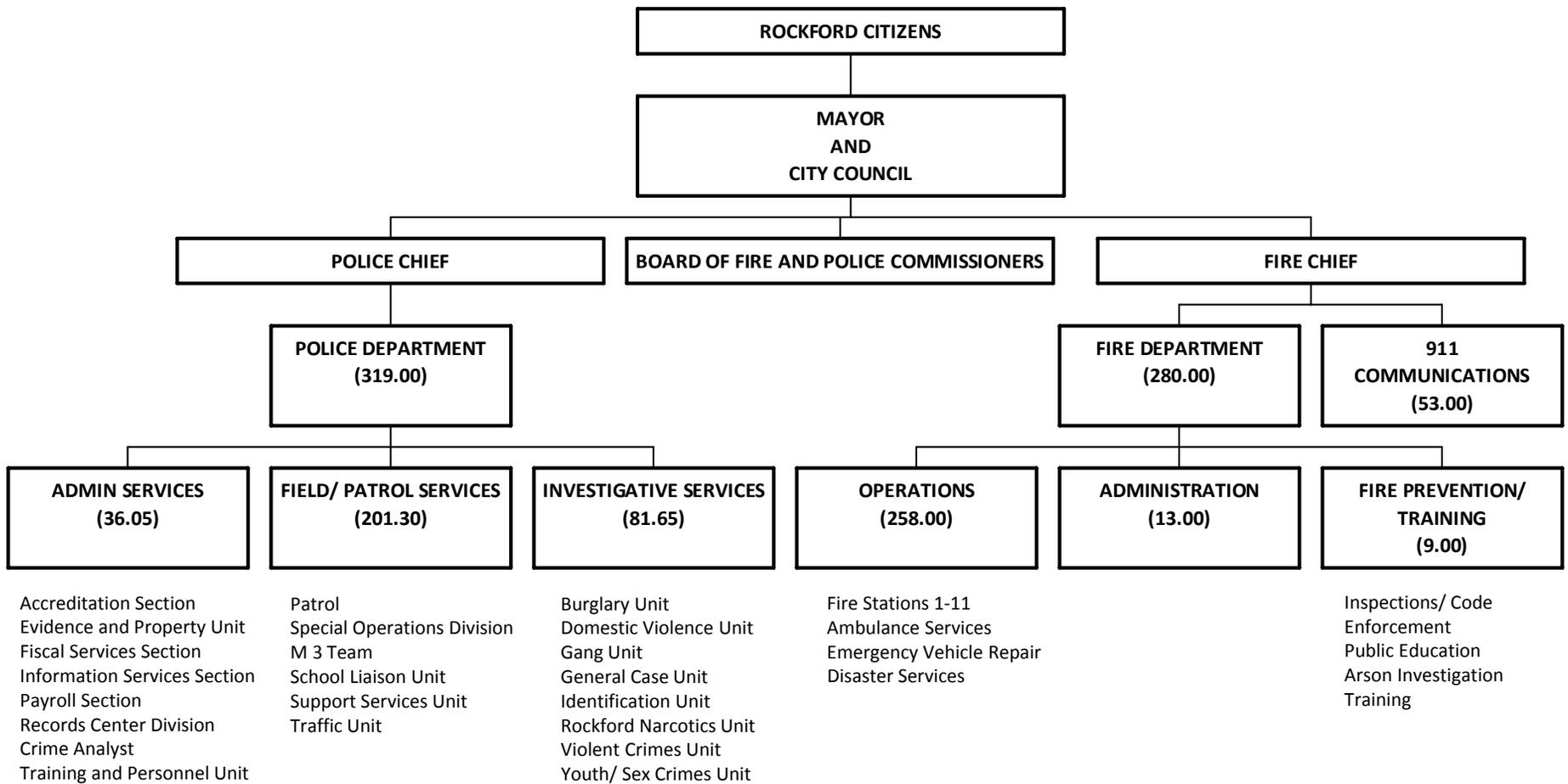
Retail TIF Districts
 Industrial TIF Districts
 Residential TIF Districts

Land Use Planning
 Building Inspection
 Property Standards
 Code Enforcement

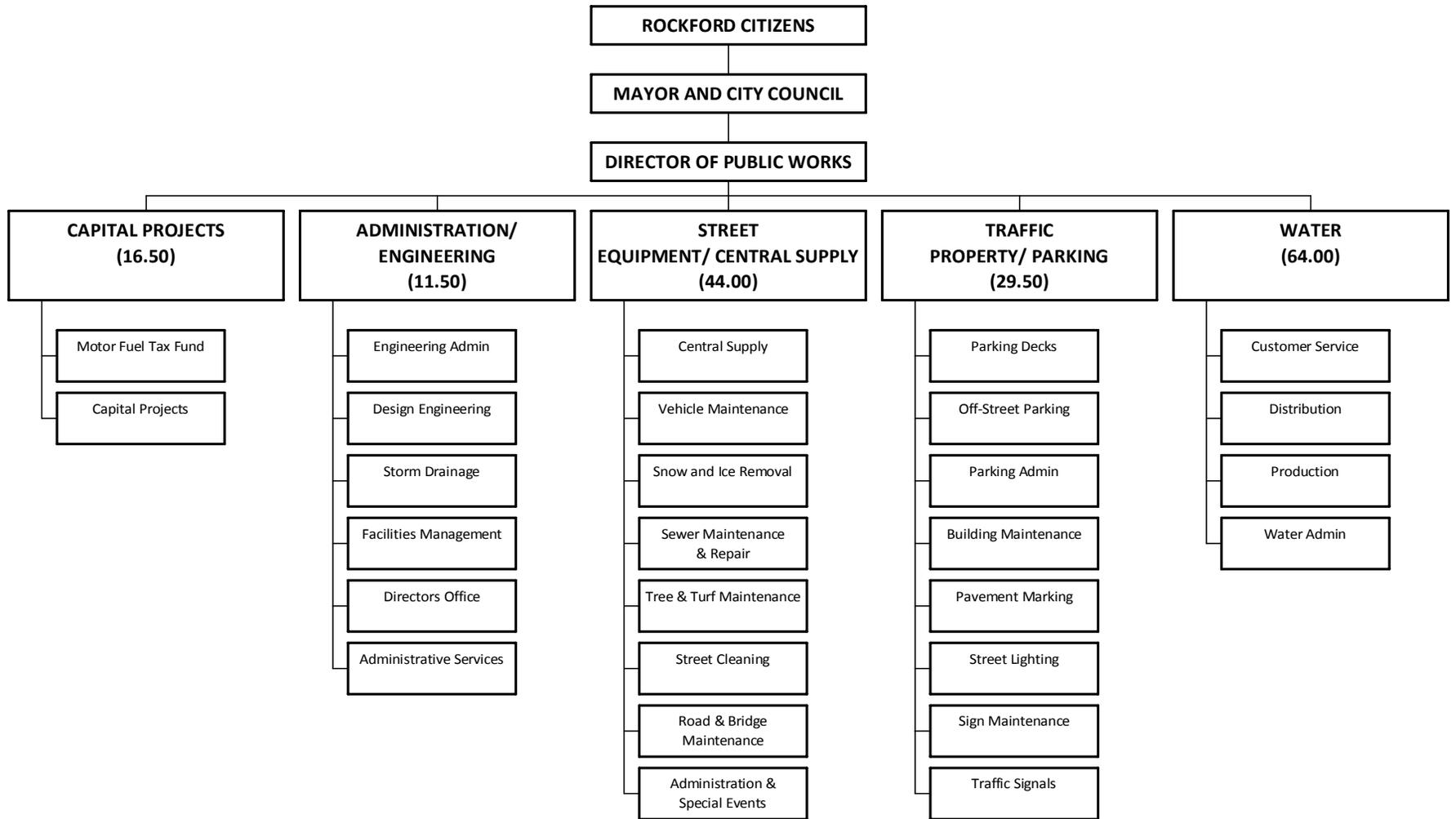
38.00 EMPLOYEES



182.60 EMPLOYEES



652.00 EMPLOYEES



165.50 EMPLOYEES

NON-OPERATING FUNDS

POLICE PENSION

FIRE PENSION

ILLINOIS MUNICIPAL RETIREMENT FUND

HEALTH INSURANCE FUND

UNEMPLOYMENT FUND

WORKER'S COMPENSATION FUND

AUDITING

DEBT SERVICE FUND

OTB SPECIAL PROJECTS FUND

RISK MANAGEMENT FUND

RMAP FUND

WORKFORCE INVESTMENT BOARD