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MAYOR'S BUDGET MESSAGE

Government Finance Officers Association's 2021 Distinguished Budget Presentation Award

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Thomas P. McNamara
Mayor
Office of the Mayor

January 2022

Dear Citizens of the City of Rockford,

On behalf of the Rockford City Council and our dedicated staff, I am proud to present the 2022 City of Rockford Budget. This budget is the result of hours of work by City staff and Council members and helps demonstrate our goal of providing the best value and service to our residents, our businesses and our visitors.

Our budget covers a variety of services and programs that our residents expect and deserve. We continue to focus on public safety—which again represents the largest portion of our budget. Thanks to responsible fiscal management, the Police Department continues to invest in new technology, adding training resources and other technology to give the sworn staff the tools they need to address the City's public safety challenges. We know we are challenged by violent crime in our City—our investments in public safety reflect that.

With this budget, we are also investing in our youth by contributing $1.5 million to the Rockford Promise Northern Illinois University Scholarship program. This program allows students who attend a Rockford Public School, live in Rockford and receive a 3.0 GPA to earn a bachelor's degree from NIU, with all tuition and general fees paid. The first class of Rockford Promise NIU Scholarship students began this fall. There are nearly 100 students in the program with 70% being first generation college students. That's a 380% increase of RPS 205 students attending NIU.

I'm especially pleased we kept our property tax levy flat. By not taking the maximum allowed on our levy, we have left $17 million in property taxes in the hands of our residents and our business owners in just the last five years

My administration continues to seek opportunities to grow our economy and strengthen our neighborhoods. As we work on our day-to-day operations, as well as the City's long-range plans, we appreciate the support of our citizens and the dozens of community organizations working to move our community forward.

Very truly yours,

Thomas P. McNamara
Mayor, City of Rockford, Illinois

2022 Budget Timeline Process

Phase 1

- **January 2021** - Fiscal Year Begins.
- **March 2021** - Finance Department prepares preliminary budget estimates and discusses budget policies for the forthcoming year with the Mayor.

Phase 2

- **August 2021** - Finance Department determines budgetary allocations. Departments receive budget packages.
- Departments complete and return budget packages to Finance Department for review.
- Finance Department review Department budgets and prepares a budget draft.
- Mayor's Office reviews budget and presents budget to Council.

Phase 3

- **September 2021 to October 2021** - Finance Committee and Council hold budget hearings with City Departments. Budget discussions held throughout the following months during FInance Committee regular meetings.

Phase 4

- **October 4, 2021** - Council holds state Budget Act public hearing for citizen input. 2022 appropriation ordinance adopted by Council.
- **November 15, 2021** - Council adopts 2022-2026 Capital Improvements Program.

Thomas P. McNamara
Mayor

Executive Summary

The planning for the 2022 budget began with a presentation to elected officials and department heads in August. Elected officials were updated regularly on the status of the City's finances, specifically in regards to elastic revenues as the effects of the COVID pandemic and related economic downturn continue. The budget was prepared with the goals of maintaining staffing and service levels and weathering the short term economic decline. With the above principles, we were able to strategically prioritize resources and approve a balanced budget.

Issues and Priorities in 2022

The services provided by the City are made possible by the resources entrusted to it by the citizens and businesses of Rockford. Elected officials and City staff are dedicated to using these resources to provide the community with the most efficient and effective services possible. The budget details how resources will be used to maintain and enhance the quality of existing services. Several principles have been established to guide the City during the budget process, including:

Leadership and Communication: Rockford practices meaningful collaboration through engaged and transparent leadership guided by shared vision, mission, goals and plans with open and direct communication.

Finance and Infrastructure: Rockford has a targeted and efficient investment and infrastructure plan and is committed to economic growth, sustainability and accessibility across the city, while remaining good stewards of taxpayer dollars.

Safety: Rockford citizens and employees are engaged and have trust in and collaborate with one another to build a safer community.

Business Climate: Rockford is an enterprising city that attracts and retains a wide range of industry, business and professional services while cultivating entrepreneurship, including small and minority owned businesses, through innovation and green initiatives.

Quality of Life: Rockford is a river city with diverse recreational, cultural, artistic, culinary, spiritual and tourist attractions that supports a creative class that contributes to the regional economy and quality of life.

Neighborhoods: Rockford offers housing that promotes diversity, economic strength and interconnectedness to create vibrant, sustainable and healthy neighborhoods.

Education: Rockford is a city of life-long learners who value educational attainment and skilled trades and who benefit from relevant, innovative opportunities from crib to career and beyond that provide personal development, address social and emotional needs and support the local economy.

Health: Rockford recognizes the challenges of our community and strengthens the mental, physical, social, emotional, spiritual and financial health of its citizens.

Diversity, Equity and Inclusion: Rockford provides a welcoming, nurturing, inclusive community that values diversity where community members feel safe and respected.

City officials use these objectives to guide their internal organizational decision making process. However, officials must also consider opportunities and challenges presented by the external environment during the development of the budget. Some of the issues the City will focus on in the forthcoming budget year include:

- Maintaining services despite operational and financial challenges related to the COVID pandemic.
- Improving the quality of life for residents of the City's older neighborhoods.
- Investing in the downtown area and encouraging others to develop commercial and residential projects.
- Assessing City services for efficiency and possible cost saving measures.
- Continuing investments in information technology to provide improvements in the effectiveness and efficiency of City services.
- Maintaining the City's solid financial condition.
- Reducing the City's share of the property tax bill.

- Making incremental service adjustments to reflect changing community needs.

Challenges for the Community

The City approved balanced budgets in 2020 and 2021, after the implementation of utility taxes on gas and electric service. While a deficit was projected for 2021 and the final budget used general fund balance to eliminate that deficit, the City is currently projecting a surplus for 2021. Years of budget surplus have left the City in a favorable fund balance position, leaving funds available to help with short term budget balance. However, revenue growth is expected to continue to outpace the growth in personnel costs and pension contributions, the main drivers of our general fund expenses.

Additionally, the City has a growing need for capital investment, in vehicles, facilities and technology. A permanent funding source should be identified to address the ongoing capital needs.

The 2022 General Fund

The City of Rockford, like many other communities in Illinois and across the United States, has seen very slow growth in its sales, use, income, and replacement taxes, commonly referred to as elastic revenues.

2022 Fringe benefit costs make up the largest increases in the budget, due to significant increases in the City's required pension contribution. Contractual and supply expenses are the second largest increase in the budget, due to necessary repairs and maintenance, as well as increasing internal service costs.

The City Council passed the 2022 budget in October 2021. This budget is balanced and allows the City to maintain a fund balance aligned with City policy.

Overview of the 2022 Budget

The City of Rockford is similar to many municipalities, with limited resources to devote to the various challenges we face. However, because Rockford is a non-home rule municipality, we have fewer options than all other cities in Illinois of our size. This was particularly apparent when preparing the budget for 2022. Resource constraints forced

City officials to assess the external environment and utilize the budget development principles described above to prioritize among competing needs. The overall goal of this budget is to maintain existing services; however, City officials prioritized several projects to address the issues discussed above. Consistent with a maintenance budget, many of these priorities are a continuation of initiatives from previous years.

The Community Development Department will manage the many TIF districts the City has and their associated development projects. The Construction and Development Services Division continues to address violation of ordinances, zoning regulations, and public safety concerns and will manage a significant volume of demolition activity in 2022.

The Health and Human Services Department continues to deploy grant resources to address those in our community with the greatest need, in areas of housing, health, and education. The 2022 budget activity will include significant additional resources to assist with the ongoing effects of the pandemic.

The Police Department will continue to use crime data to better deploy resources and respond to potential problems. The 2022 budget includes funds to complete implementation of body worn cameras.

The Fire Department will continue to maintain certifications and accreditation requirements and expand the Mobile Integrated Health program.

The Legal Department will be the lead department in labor negotiations, code enforcement, annexation efforts, and City projects.

The Public Works Department will be aggressive in repairing and improving bridges and roads in the City, addressing forestry needs, and maintaining the city-wide vehicle leasing program.

Financial Summary

With the 2022 budget, the City was able to continue its goal of maintaining a stable operating property tax rate for citizens. City Council held the property tax levy flat, forgoing $1.12 million in additional revenue. The 2022 budget adopted an estimated property tax rate of $2.6829.

In addition to financing capital improvements through sales tax revenues, the City will continue to utilize dedicated revenue streams for specific purpose projects. Examples of these projects include sanitary sewers, parking facilities, and water improvements. This allows the City to maintain a competitive tax rate, while capturing contributions from those in the community who live outside of the City but use its resources on a regular basis. Dedicated revenue streams also ensure that users pay for the services they receive.

Operational Highlights

The City's service provision efforts are divided into five program areas including Legislative and Management, Community Development, Health and Human Services, Public Safety, and Public Works. Each of these areas encompasses multiple departments performing specialized activities that collectively compose the functions associated with the program area.

The Legislative and Management departments provide policy direction and administrative services for the rest of the municipal organization. The departments in this area will be engaged in many projects to enhance the operational effectiveness and efficiency of the City. The Mayor's Office will continue to provide leadership and direction to City staff and policy makers. The Legal Department will be the lead department in labor negotiations, code enforcement, annexation efforts, acquisition of properties for construction projects, and City projects. The Finance Department will continue implementation of a new online bidding platform and a new timekeeping system.

Several activities and projects will be occurring in the Community Development program area. The department will pursue alternative funding opportunities and partnerships consistent with City initiatives to leverage existing resources for demolition and housing rehabilitation for neighborhood stabilization efforts. The department will also align staffing resources to implement planning strategies, including brownfield coordination, comprehensive planning, and Housing and Urban Development's Consolidated Plan.

The City's Health and Human Services Department will remain an important resource to City residents in the coming year. The Head Start program serves approximately 726 children in four different programs, which include home base schooling, part day classes, students in full day classes, and family plus.

There are a variety of programs that provide assistance to economically disadvantaged families. The energy program focuses on replacing furnaces, cleaning and tuning older systems, and repairs to electrical, plumbing, and roofing. The department operates the energy assistance program that assists low-income families and individuals with their heating bills. Housing assistance, neighborhood outreach, and self-sufficiency training continue to be important programs within the Health and Human Services Department to assist low-income neighborhoods and the City's homeless population.

Public Safety services provided by the City include police and fire protection. The Police Department is utilizing their new records management system to better analyze crime data and allocate resources. The Fire Department continues to upgrade equipment and train its firefighters to better serve the citizens of Rockford. The City is maintaining an Insurance Services Organization (ISO) fire protection rating of two, which places the City in the top one percent of the nation. A lower rating benefits residents and businesses through better rates for fire insurance.

The Public Works Department will remain proactive in meeting the needs of our citizens through the planned maintenance of our roads, right of ways, and public assets. The department will continue to implement a Capital Improvements program which will focus on improving our infrastructure through the investment and leverage of the 1% sales tax.

Conclusion

On October 4, 2021 the City Council adopted the 2022 budget after the Finance and Personnel Committee had finished its review of the proposal. This budget is the result of considerable, careful discussion and deliberation by the City Council, the Finance and Personnel Committee, the Finance Department, and various staff members from every department who contributed to the development of departmental budget requests.

GFOA Distinguished Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) awarded the City of Rockford its Distinguished Budget Presentation Award for the City's 2021 Budget and Financial Plan.

The award represents a significant achievement by the city, as it reflects the commitment of the governing body and staff to meet the highest principles of governmental budgeting.

Through this award, GFOA recognizes that the budget serves in four primary ways:

- Policy document
- Operations guide
- Financial plan
- Communications device

Budget documents must be rated "proficient" in all four categories, and the fourteen mandatory criteria within those categories, to receive the award. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

The GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Rockford
Illinois

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morrill

Executive Director

CITIZEN'S BUDGET HIGHLIGHTS

The City's goal in developing the 2022 budget was to continue offering citizens basic services, economic development efforts, a continuing capital improvements program, and fiscal stability. Development and adoption of this budget was premised on maintaining a level of service equivalent to 2021, making incremental improvements where possible, and maintaining a flat or reduced property tax levy.

PROGRAM EXPENDITURES

The budget appropriation in 2022 is $302.5 million for all funds, an increase of $7.2 million from the 2021 appropriation of $295.3 million.

<u>The 2022 budget appropriation of $302.5 million is divided as follows:</u>

<u>Major Program Changes for 2022, compared to 2021, include:</u>

Community Development's appropriation decreases $267,089 primarily in redevelopment contractual expenses, demolitions, property acquisitions, housing rehabilitation loans and Community Housing Development Organization (CHDO) housing projects.

Public Safety's appropriation increases $10.0 million. Increases are due to $1.8 million in pension contribution increases, new body-worn cameras and vehicles for Police, as well as cardiac monitor equipment and vehicles for Fire.

Human Services appropriation decreases $17,486. Decreases for Human Services are due to changes in personnel change and internal service charge increases.

Public Works' budget increases $3.1 million. Increases are primarily due to personnel change and internal service charge increases, and vehicles.

The budget for Debt Service decreases $537,802 from previous year as a result lease payments from matured debt.

Capital Projects' budget decreased $7.9 million from the previous year's budget. Projects in 2022 include 15th Avenue Resurfacing from the Rock River to Kishwaukee, Logistics Parkway Extension Charles St reconstruction.

The Other category increases $2.8 million due to increases in Police and Fire Pensions, and decreases in Sales Tax Rebate programs.

REVENUES

For 2022, the revenue budget is $318.7 million for all funds, an increase of $23.5 million from 2021's $295.2 million.

The 2022 revenue budget emphasizes:

- A stable property tax levy.
- Continued emphasis on user fees including systematically updating the rates to keep pace with costs.
- Ongoing efforts to aggressively capture federal and state revenues.

<u>Major revenue changes for 2022 include:</u>

Intergovernmental revenues from federal, state, and local governments are projected to increase $10.5 million from 2021.

Service charges decreased $2.2 million from the 2021 total of $61.0 million.

Interest income is projected to increase $5.8 million.

Other income is projected to decrease $635.424.

ACCOUNT EXPENDITURES

The 2022 budget, when viewed from a line item rather than a program perspective, illustrates the fact that over sixty percent of the budget is attributable to personnel and infrastructure improvements. This reflects the fact that the City is a labor intensive service organization with 1,111 employees and has a considerable investment in streets, bridges, buildings, and water and sewer systems that must be maintained and renewed.

Major spending changes by account type for 2022 are:

City of Rockford, Illinois
2022 Budget -- $302.5 Million
All Funds Combined By Account Classification

(2021-$295.3 MILLION)

Salaries increased $2.8 million as a result of additional positions and wage increases.

Fringe benefits increased $4.2 million as a direct result of increased salaries, changes in health insurance election and a $1.75 million increase in police and fire pension contributions offset by decreases in Illinois Municipal Retirement Fund (IMRF).

Contractual and supply accounts decreased $160,105. Slight decreases across various departments offset by increases in internal service charges.

Capital projects and equipment decrease $1.5 million from the 2021 budget, offset by vehicle purchases under the City's vehicle leasing program. Projects in 2022 include 15th Avenue Resurfacing from the Rock River to Kishwaukee, Logistics Parkway Extension Charles St reconstruction.

COUNCIL CHANGES TO THE BUDGET

The Committee approved the budget as presented on September 27, 2021 and City Council approved the final budget on October 4, 2021.

WHAT THE 2022 BUDGET WILL COST THE TAXPAYER

The 2022 budget continues stability for the Rockford homeowner. For a homeowner with a $100,000 home, the rate and cost for 2017 – 2021 levies are shown below.

Property Tax Bill (*City Portion Only*)
For Home With $100,000 Market Value
2017-2021 Levy Years

Year	Rate	Bill
2017	3.2517	888.80
2018	3.1194	852.64
2019	2.9185	852.64
2020	2.7943	763.78
2021	2.6829	733.33

While the rates are decreasing for 2021, the decrease is a reflection of increasing equalized assessed valuations (EAV). The levies, as always under non-home rule tax rates and the property tax extension limitation law (tax caps), are limited as to increases. As EAV increases, the tax rates drop to maintain the status quo.

The City continues to use and to selectively adjust user fees so that those who use certain services pay for them rather than passing the costs on to all taxpayers through property taxes. Through a combination of property taxes and user charges, quality city services will be offered at a reasonable cost to the residents of Rockford.

HOW TO USE THIS DOCUMENT

This budget document is intended to provide Rockford Citizens with information about 2022 City government and services.

The Table of Contents lists every subject covered in this document and its page number. The document is organized under three major headings composed of a total of eight divider sections (Roman Numerals).

INTRODUCTORY SECTION

I. Executive Summary
- Citizen's Budget Highlights
- How To Use This Document
- The Budget Process and Document
- Significant Budget Issues

PROGRAM SUMMARIES

II. Legislative and Management Services
III. Community Development Services
IV. Health and Human Services
V. Public Safety Services
VI. Public Works Services
VII. Non-Operating Funds

SUPPORTING INFORMATION

VIII. Supplemental Section
- Summary Schedules
- Financial Policies

This budget is a financial plan relating proposed City services for the year with the estimated means of financing them. The budget is prepared on a basis sufficient to accommodate accounting, legal and management requirements.

The 2022 budget is comprised of fifty-eight (58) operating budgetary units. A budgetary unit can be defined as either a department, such as the Police Department, or a division of a department, such as the Street Division of the Public Works Department. A department, utilized in a managerial fashion by the City, can be by fund, such as the Library Fund or can be part of a fund, like the Fire Department in the General Fund. It also can consist of parts of the General Fund as well as other funds, such as the Community Development and Public Works Departments. An accounting fund(s) can be a department, like the 911 Communications Fund, or a division of a department, such as the Water Fund in Public Works.

Each City budgetary unit, regardless of accounting fund, is assigned to a program category, i.e., Police to Public Safety. For those readers interested in the City budget from a purely fund accounting point of view, the summary schedules in the appendix address that need

as does the Revenue and Financing Changes section in the summary's Significant Budget Issues. Revenues from a program perspective are discussed under each department.

The description of each budgetary unit and its programs is structured as follows:

Budgetary Unit Summary

- Mission Statement
- Primary Functions
- Objectives for Fiscal Year 2022
- Budget Summary (2020-2022 Expenditure and 2019-2022 Funding Analysis)
- Authorized Personnel
- Budget Highlights
- Five Year Financial Forecast
- Capital Equipment
- Performance Measures
- Operational Information

The City utilizes a cost center budget with a cost center defined as the budget for a specific service being delivered. The primary advantage of cost center budgeting is that it gives policy makers and management exact information concerning a service and its associated costs for the decision making process. The cost center provides a description of the service being provided, how it is being provided and the service unit being delivered. For example, cost centers in the Fire Department budget are categorized by function such as Ambulance or Arson Investigation. The budget for a cost center includes all costs associated with providing the particular service, labor, fringe benefit, contractual, supply, interest and capital expenditures.

Additional information on the City's fiscal affairs is available in the following documents at City Hall:

Annual Comprehensive Financial Report
Capital Improvements Program

The Finance Department staff is also available to answer any questions citizens may have on the City's financial affairs:

City of Rockford – Finance Department
425 East State Street
Rockford, Illinois 61104
(779) 348-7470

BASIS OF BUDGETING

The City's budget is prepared on the gross, rather than net, budgetary basis. In order to associate costs with services, revenues and expenditures for pensions and certain other fringe benefits are budgeted by premium or unit/percentage allocation in departments providing services and are then transferred to funds that provide for the actual expenditures.

All revenues and expenditures that result from transfers between funds are adjusted to eliminate overstatements when all funds are consolidated.

The 2021 audit is not yet complete; this document provides estimates of 2021 expenditures and revenues.

The budget for the City of Rockford general government funds (these include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds) is prepared on a modified accrual basis consistent with Generally Accepted Accounting Principles. This means that expenditures are recorded when the related fund liability (such as an outstanding purchase order) is incurred and revenue is recognized when measurable and available. Expendable trust and agency funds are also prepared on the modified accrual basis.

Enterprise Funds, Internal Service Funds, Non-expendable Trust Funds, Pension Trust Funds, and Component Units are budgeted according to accrual accounting. These funds recognize revenues in the accounting period in which they are earned and become measurable while expenses are recognized in the period they are incurred. Budgeting for these funds is also consistent with Generally Accepted Accounting Principles.

Although the City attempts to use Generally Accepted Accounting Principles when preparing the budget, one exception is noted: for budget purposes, Proprietary Funds expense compensated absence liabilities when paid to employees as opposed to GAAP statements which require these liabilities to be accrued as earned.

THE PROCESS, PUBLIC INVOLVEMENT, AMENDING THE BUDGET

The City's fiscal year is the calendar year and its budget cycle is an annual one. By Illinois State Statutes, the Council must pass a budget prior to the end of the first quarter of the proposed budget year. During the first quarter of the proposed budget year, if the Council has not yet adopted a new budget, departments operate under the prior year's budget. Typically, the process begins sometime in March/April and ends at some point before the beginning of the budget year.

THE 2021 PROCESS

The 2022 process began early in 2021 due to projected General Fund deficit. Meetings were held in October and November.

PUBLIC INVOLVEMENT

It is the City's policy to keep citizens informed during the budget process and to seek public input. In addition to holding public hearings, the City also makes available, before and after adoption, other summary and detail information. The City's efforts are assisted by extensive media coverage (daily newspaper, four television stations and a number of radio stations).

AMENDING THE BUDGET

The State of Illinois provides two avenues for budget (Appropriation Ordinance) amendment.

The City Council, at any time after the first half of each fiscal year, by a two-thirds vote of all members, may make transfers within any department of funds appropriated for one corporate purpose to another.

During any part of the fiscal year, the Council may adopt a supplemental Appropriation Ordinance in an amount not in excess of the aggregate of any additional revenue available to the City, or estimated to be received, subsequent to the adoption of the Appropriation Ordinance for that fiscal year. Such a supplemental Appropriation Ordinance shall affect only revenue that was not available for appropriation when the annual Appropriation Ordinance was adopted.

FINANCIAL PLANNING — THE KEY TO THE FUTURE

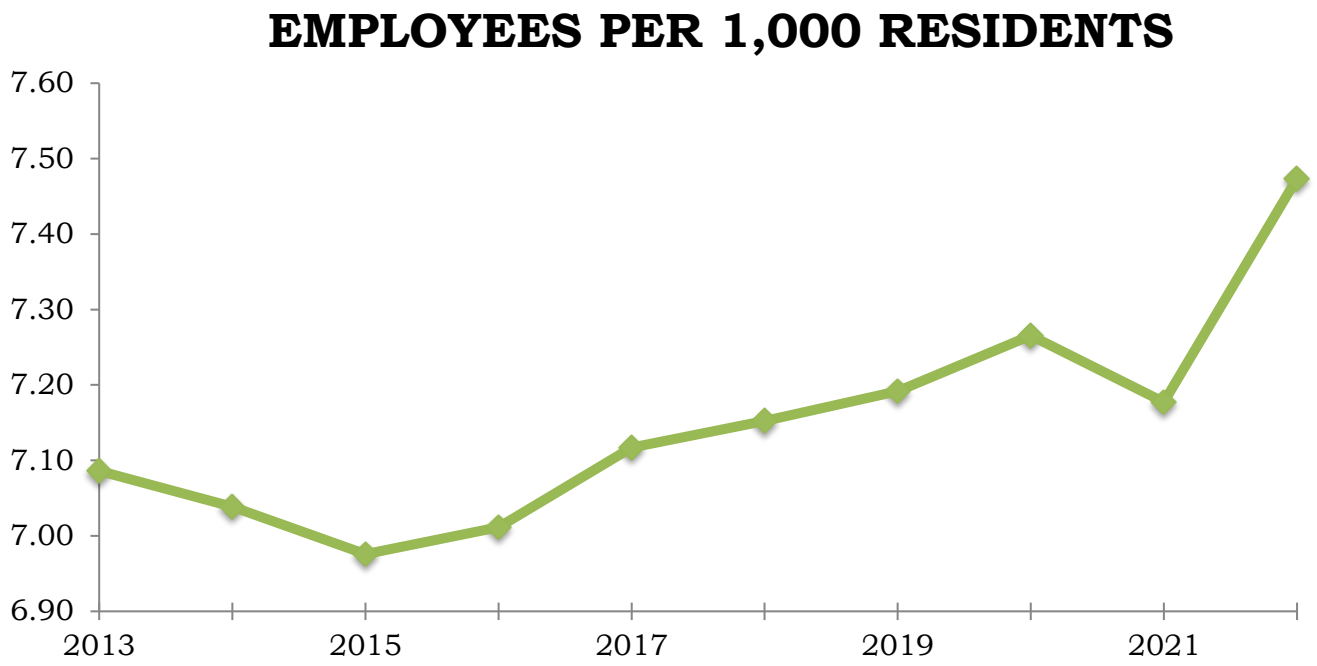
Each year, budget staff updates selected trends and the five-year forecast. In conjunction with this, the City has from time to time used a financial task force of business and financial executives who review and discuss the trends, assumptions, and proposed forecasts. In addition, the group reviews financial policy proposals that the staff develops for Council approval.

The planning process and the financial advisory group have guided the development of financial policies for budgeting, cash flow management, infrastructure improvement, and investment guidelines. The planning process, including the financial trends discussed in this section, has provided City policy makers with a sense of direction as they make decisions that affect the City's future. Examining these past trends and extrapolating them into the future gives decision-makers information that allows them to chart a direction for the City.

SELECTED TRENDS

One key to the financial planning process is gathering information about trends that affect the City's financial future. The City monitors demographic trends, such as population, jobs, and unemployment. The 2020 census of 148,655 was 4,216 (2.8%) lower than the 2010 census of 152,871. The population is expected to decrease slightly over the next few years.

The City continues to keep the ratio of its employees and population in proportion. Budget deficits have resulted in staffing reductions City-wide with a slight increase of 13.90 FTE in staffing for 2022 across multiple departments.



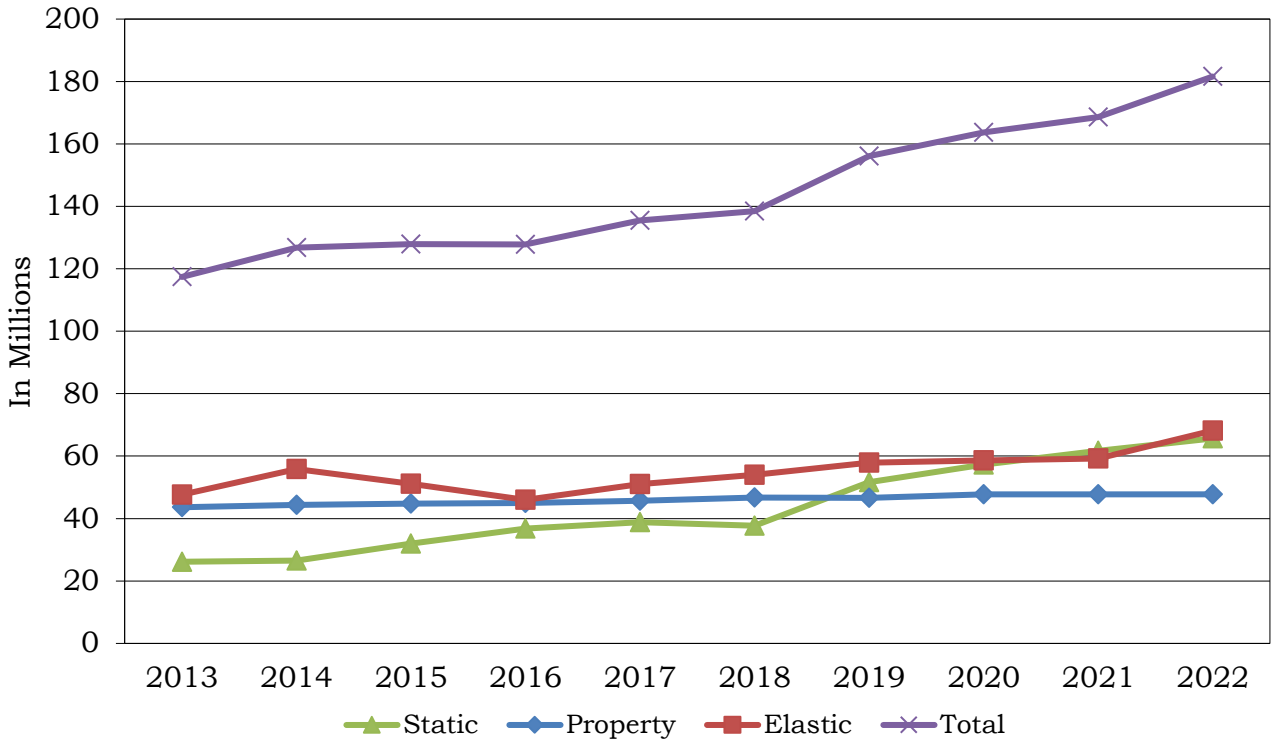
2010 Census shows population at 152,871

Strong local economic development efforts by organizations such as the Chamber of Commerce, the Rockford Area Economic Development Council, and the City of Rockford continue to recruit additional employers to help reduce the unemployment rate in the City and surrounding area.

Employment in the Rockford MSA for November 2021 was approximately 157,365, an increase of 1,792 from 2020. This increase in employment was primarily due to COVID-19 pandemic reopening. Overall, total employment has increased 1% from 2009 to 2021.

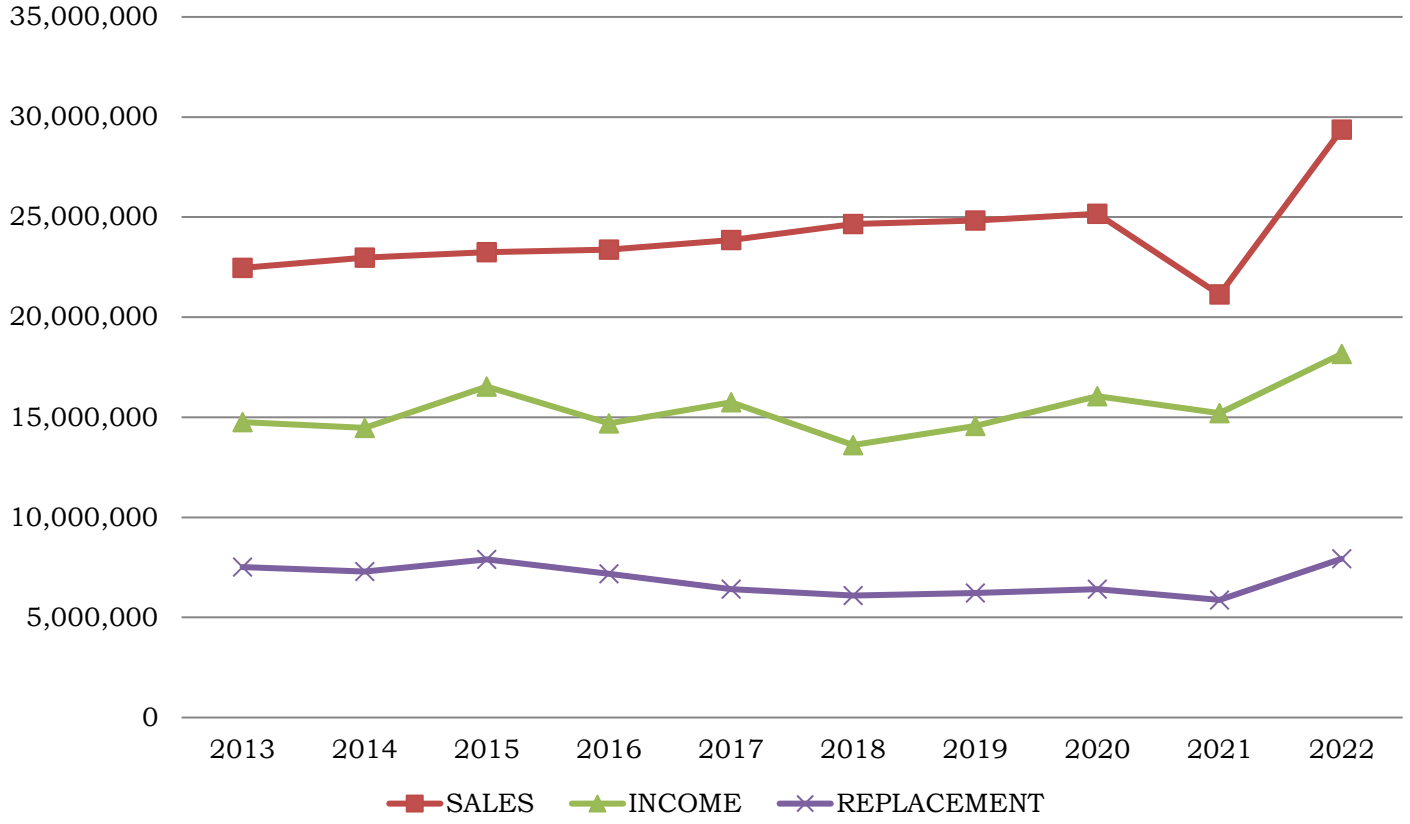
In addition to demographic trends, the City also follows revenue trends for its General Fund. All City revenues can be classified as property taxes, elastic revenues, and static revenues. Property taxes are a tax levied on real property. Elastic revenues are defined as those revenues that tend to change with economic conditions, such as sales taxes and income taxes. Static revenues, the balance, are revenues that change only by increased population and/or legislative change. Examples of these are building permits, liquor licenses and magistrate fines.

GENERAL FUND REVENUE SOURCE COMPOSITION



An economic expansion or recession would have a greater effect on elastic revenues than on the other two types. Increases in property tax revenue could happen a result of growth in the tax base, the consumer price index factor in the Property Tax Extension Law Limit (tax caps), and debt service expenditures approved by referendum.

MAJOR ELASTIC REVENUES
SALES, INCOME AND REPLACEMENT TAX
2013-2022

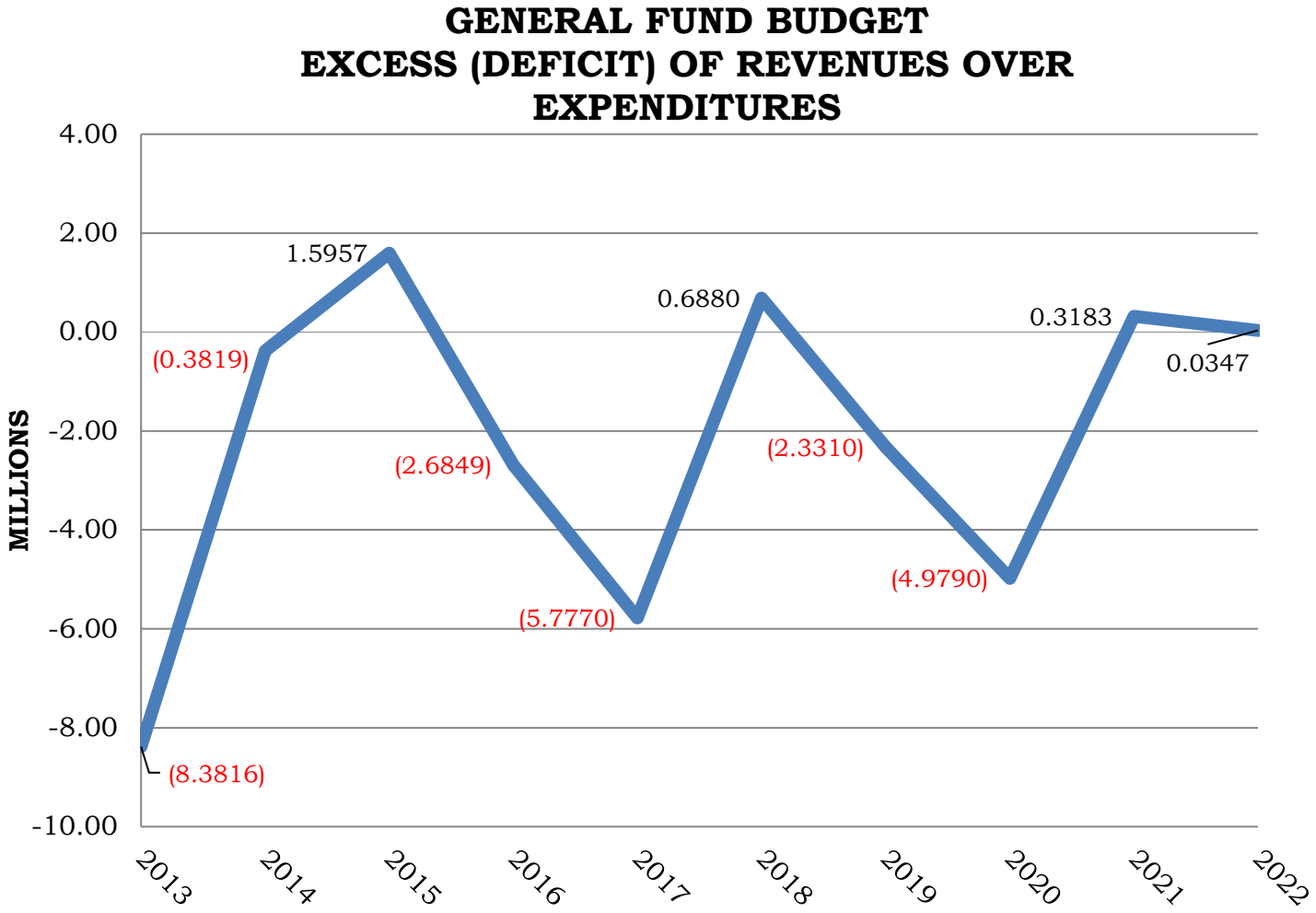


In order to maintain a well-balanced mix of revenue sources, the City needs to continue to emphasize the growth of elastic revenues as well as static revenue sources through economic maintenance and development.

Fluctuations in the housing market impact general fund revenue in a number of ways. For 2021, Rockford's equalized assessed valuation (EAV) increased to 1.798 billion (5.8%) from the 2020 EAV of 1.699 billion. Increases in EAV affect property taxes, both rates and levies subject to tax caps.

Recent years have been more challenging due to lower elastic revenue growth, as well as tax cap and tax rate limit on property tax revenues, as a result of the slowing economy. As a result of current economic conditions, City operations and expenses have been curtailed to avoid deficit spending.

2022 is a balanced budget year. It is the City's intention to maintain a positive cash and fund balance to avoid the short-term borrowing of funds and to continue past practices of balancing budgets, avoiding deficits, and maintaining adequate cash in the future.



ASSUMPTIONS

The City's five-year forecast for the General Fund (one-half of the City budget and the one with the most flexibility as to revenues and services) is based on certain assumptions. Certain important assumptions include:

REVENUES	ASSUMPTION	PERCENT BUDGET SHARE
PROPERTY TAXES	0.0	35.1
OTHER TAXES	(-3.0) – 2.0	25.3
LICENSES & INSPECTIONS	0 – 5.0	3.7
INTERGOVERNMENTAL	0 – 3.0	20.5
CHARGES FOR SERVICES	0 – 3.0	4.6
FINES	0 – 3.0	0.9
MISCELLANEOUS	0 – 3.0	9.9
EXPENDITURES		
ALL SALARY & WAGE COMPENSATION (PERCENT)	0 – 2.0	
FRINGE BENEFITS	5.0 – 7.5	
CONTRACTS, SUPPLIES, AND OTHER EXPENSE	0 – 3.0	
INTEREST EXPENSE	0 – 3.0	
CAPITAL EXPENSE	0.0	

2023-2027 PLAN

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

YEAR	EXCESS (DEFICIT) (IN 000'S)	PERCENT OF TOTAL BUDGET
2023	(1,480)	-0.82%
2024	(2,639)	-1.43%
2025	(4,747)	-2.55%
2026	(6,428)	-3.40%
2027	(8,695)	-4.54%

NOTE: For the revenue and expenditure detail supporting these, refer to the General Fund summary schedule in the Supplemental Section.

Future assumptions are set to insure that revenue production will be maximized; however, expenditures will be planned to match expected revenues.

This five-year budget forecast indicates annual deficits for the entire period. Since the City has operated with a surplus for most of the last two decades, it may be that actual revenues will again exceed budgets and departments will under expend their budgets. This scenario may eliminate these initial deficits.

While the City faces potential deficits in its newest five-year plan, the history of its past experience illustrates that, by calling attention early to possible problems, solutions are sought and, as the deficit years get nearer, the size of the problem diminishes.

The City will review operations to seek solutions to the growing deficit by addressing efficiency and effectiveness of City services.

CASH MANAGEMENT — MAXIMIZING RESOURCES

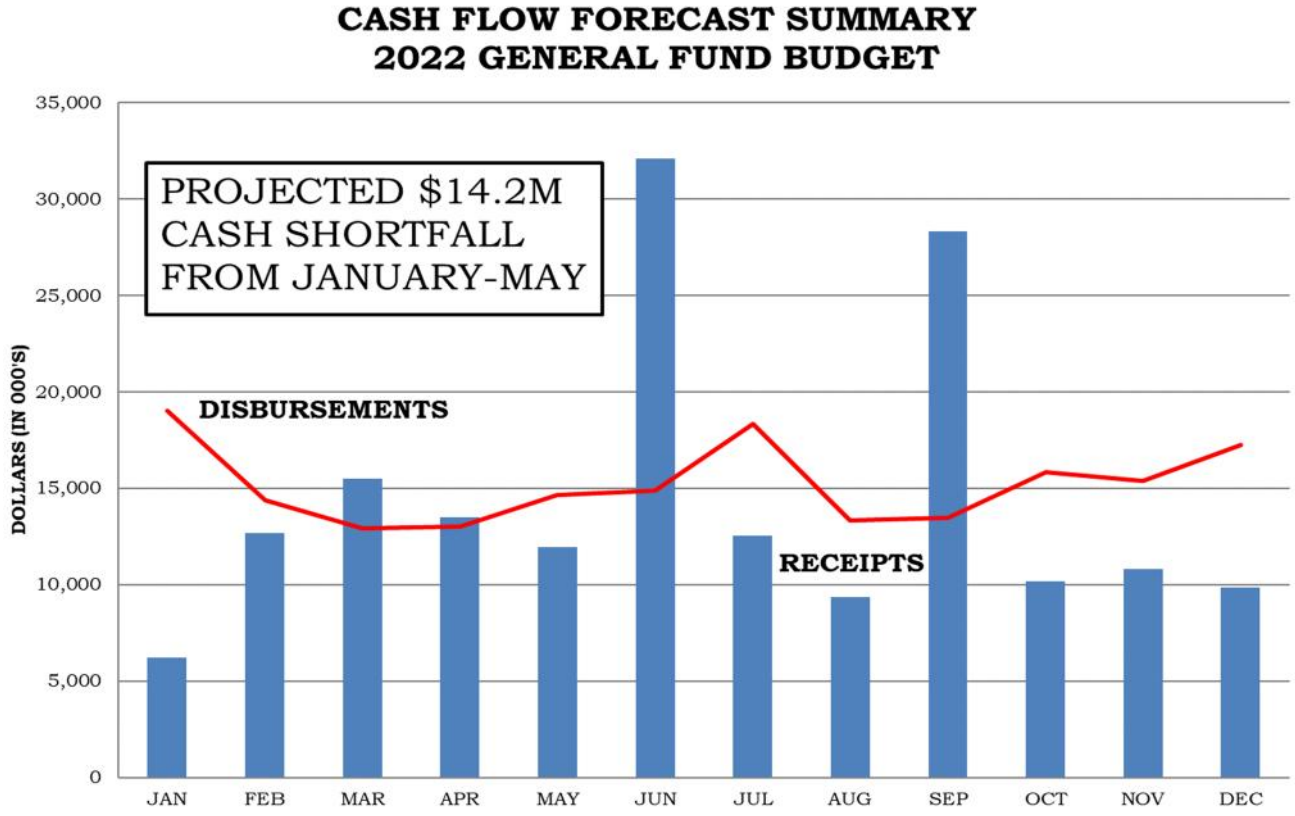
Each year the City adopts a budget. At the same time, this budget is converted into a cash budget internally to determine the cash flow for the budget year. Two revenue issues require consideration: property taxes and timing issues with shared revenues from the State. This requires the City to provide interim financing, internal or external, for certain operating funds. These funds and their percentage of revenue that is property tax are as follows:

PROPERTY TAXES AS A PERCENTAGE OF REVENUE FOR CERTAIN FUNDS

YEAR	*GENERAL*	*LIBRARY*
2018	32.5	85.6
2019	30.8	56.4
2020	30.3	86.6
2021	28.7	87.6
2022	26.3	87.6

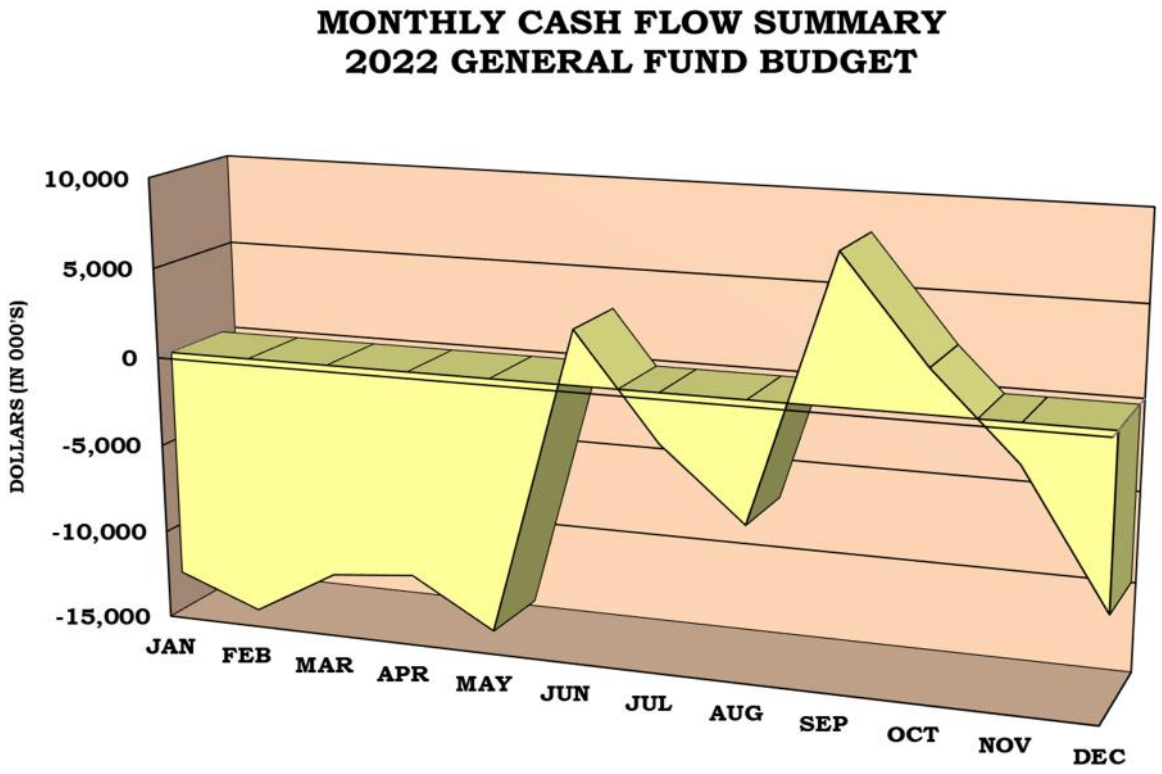
UNDERSTANDING CASH FLOW

To completely understand the importance that property tax revenues have in cash management, the 2022 cash flow forecast summary for the General Fund graph is useful in illustrating the timing problem.



Illinois property taxes are collected the year after the budget for which they were authorized in two payments: June and September. As noted above, the collection of over a quarter of the fund's revenues distorts any semblance of an orderly flow of revenue that matches expenditures.

This produces a cash draw down for the first five months of a fiscal year as the monthly cumulative summary illustrates.



For the General Fund, the 30% range for property taxes as a percentage of total fund revenues and the elastic revenue surpluses have generated sufficient cash for internal financing.

POLICY REVIEW

The current fund balance policy is 20% of the general fund adopted budget appropriations. Those funds available in excess of the minimum cash balance may be re-appropriated for other municipal purposes by the City Council. The use of these funds should be limited to non-recurring expenditures outside of the City's operating budget.

CASH MANAGEMENT IN 2022

With General Fund levies decreasing $157,152 in 2021 and increasing $144,404 in 2022, cash needs have increased.

The City will continue to exert strong budget control and place importance on financial planning in 2022 in order to maintain its cash position.

EMPLOYEES — THE CITY'S MOST IMPORTANT ASSET

The City, like most local governmental units, provides services and can therefore be classified as a labor-intensive organization. Any organization that provides services can expect a substantial portion of its budget to be allocated for personnel costs. The following chart illustrates the City's personnel costs.

	GENERAL FUND	TOTAL CITY
TOTAL BUDGET	$181.6 MILLION	$302.5 MILLION
EMPLOYEES	769.74	1,111.1
PERSONNEL COSTS	$119.7 MILLION	$163.2 MILLION
PERSONNEL	65.9%	54.0%
SALARY	40.6%	35.6%
FRINGE BENEFITS	25.3%	18.4%

To help contain personnel costs, the City has taken several steps in the past to economize its use of personnel while maintaining service quality. These steps include:

- Eliminating inefficient or ineffective services;
- Improving the method of delivery for certain services;
- Contracting certain specialized and/or seasonal services to private contractors; and
- Adding certain key positions.

As part of the City's budget preparation process, departments consider the aforementioned means of reducing personnel costs while maintaining service levels and quality. When departments prepare their personnel budgets, they give consideration to current and future practices in the context of the above factors. The 2022 budget was developed using these steps as guideposts to ensure that quality services are being delivered with the lowest possible personnel costs. All departments and agencies prepared budgets by analyzing their operations in light of the above factors.

EMPLOYMENT TRENDS

In 2022, 13.90 full-time equivalent positions were added, an increase of 1.27%, across program lines in public safety, public works, and health and human services.

2022 BUDGET
PERSONNEL AUTHORIZATION
ALL FUNDS

PROGRAMS AND AGENCIES	2019	2020	2021	2020-2021 INCREASE (DECREASE)	2022	2021-2022 INCREASE (DECREASE)
LEGISLATIVE & MANAGEMENT						
MAYOR	5.00	5.00	5.00	0.00	4.00	(1.00)
LEGAL	13.00	13.00	14.00	1.00	14.00	0.00
FINANCE	33.00	32.00	32.00	0.00	32.00	0.00
INFORMATION SERVICES	6.00	6.00	6.00	0.00	6.00	0.00
HUMAN RESOURCES	5.00	5.00	5.00	0.00	6.00	1.00
LEGISLATIVE & MGMT TOTAL	62.00	61.00	62.00	1.00	62.00	0.00
COMMUNITY DEVELOPMENT						
CD ADMINISTRATION	1.50	2.50	2.50	0.00	2.50	0.00
CD PLANNING	8.50	8.25	8.25	0.00	8.25	0.00
CD CONSTRUCTION SERVICES	21.00	20.25	20.25	0.00	21.25	1.00
CD DEVELOPMENT	6.00	6.00	6.00	0.00	6.00	0.00
COMM DEVELOPMENT TOTAL	37.00	37.00	37.00	0.00	38.00	1.00
HUMAN SERVICES						
HEALTH AND HUMAN SERVICES	84.40	91.69	91.69	0.00	101.59	9.90
LIBRARY	88.12	78.00	67.50	(10.50)	67.50	0.00
HUMAN SERVICES TOTAL	172.52	169.69	159.19	(10.50)	169.09	9.90
PUBLIC SAFETY						
POLICE	341.00	342.00	345.00	3.00	348.00	3.00
FIRE	272.00	274.00	274.00	0.00	274.00	0.00
911 COMMUNICATIONS	52.00	52.00	53.00	1.00	53.00	0.00
PUBLIC SAFETY TOTAL	665.00	668.00	672.00	4.00	675.00	3.00
PUBLIC WORKS						
ADMINISTRATION	2.00	3.00	7.00	4.00	7.00	0.00
ENGINEERING	6.10	7.20	7.20	0.00	9.74	2.54
STREETS & SEWERS	31.00	31.00	31.00	0.00	31.00	0.00
TRAFFIC	12.00	12.00	12.00	0.00	12.00	0.00
CAPITAL PROJECT	20.90	21.80	21.80	0.00	19.26	(2.54)
PARKING SYSTEM	3.00	3.00	3.00	0.00	3.00	0.00
BUILDING MAINTENANCE	11.00	11.00	11.00	0.00	11.00	0.00
EQUIPMENT MAINTENANCE	9.00	9.00	9.00	0.00	9.00	0.00
CENTRAL STORES	4.00	4.00	0.00	(4.00)	0.00	0.00
WATER	65.00	65.00	65.00	0.00	66.00	1.00
PUBLIC WORKS TOTAL	164.00	167.00	167.00	0.00	167.00	0.00
TOTAL	1099.40	1102.69	1097.19	(5.50)	1112.09	14.90

Staffing for 2022 was 1,112.09 positions, an increase of 14.9 FTE over 2021.

2022 EMPLOYMENT

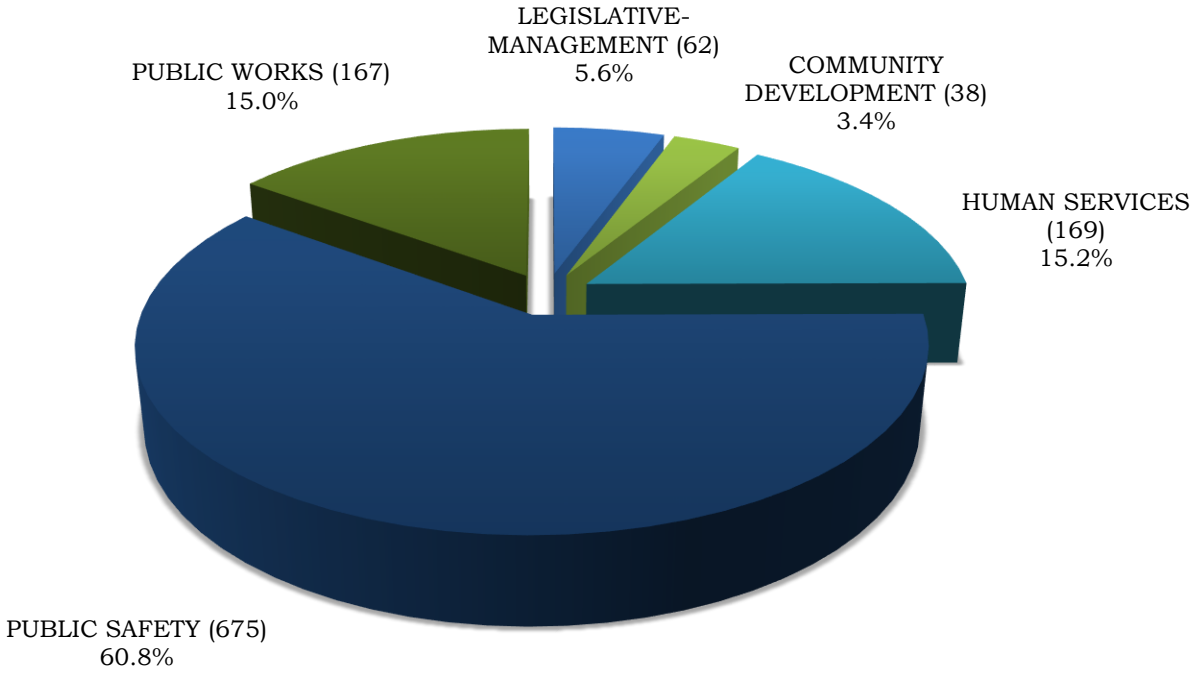
Staffing for the 2022 budget by program is provided in the Personnel Authorization Schedule. Employment has increased to 1,112.09 positions.

In the Community Development group, there is an increase of 1.00 FTE. The Construction Services Division added one FTE Construction Services Coordinator.

In the Human Services group, there is an increase of 9.90 FTE positions. Health and Human Services Department added one FTE ERSEA Data Coordinator, .20 Pace Team Coordinator, one FTE Weatherization Specialist II, five FTE Housing Advocates, one FTE Grants Compliance, one FTE Outreach Worker, one FTE ERSEA Data Specialist, seven FTE Intake Specialists, one FTE Senior Account Clerk, three FTE EHS Home Visitor Teachers, 9.60 Family Support Specialists, and three FTE Office Assistant offset by decreases of one FTE Deputy Director Human Services, one FTE Family Services Team Leader, one FTE Community Services Drugfree Coordinator, one FTE Community Services Block Grant Program Coordinator, one FTE Special Needs/Mental Health Coach, one FTE Recruitment/Enrollment Specialist, two FTE Senior Office Assistants, one FTE Program Data Specialist, 9.42 Teachers, 2.48 Pace Teachers, 1.52 Assistant Teachers, and 1.48 Program Support Assts.

In the Public Safety group, there is an increase of 3.00 FTE. The Police Department, to manage the Family Peace Center, one FTE Executive Director of Domestic & Community Violence, one FTE Deputy Director of Domestic & Community Violence, and one FTE Manager of Youth Prevention & Intervention Strategy and one FTE Data Specialist.

CITY OF ROCKFORD, ILLINOIS
2022 BUDGET PERSONNEL AUTHORIZATION



2021 - 1,097; 2020 - 1,102

2022 CHANGES IN COMPENSATION

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

UNIT	EMPLOYEES	PERCENTAGE OF TOTAL
POLICE SWORN	284.0	33.1%
FIRE SWORN	257.0	29.9
PUBLIC WORKS/CLERICAL (AFSCME)	208.0	24.2
COMMUNITY DEVELOPMENT (AFSCME)	16.0	1.9
HUMAN SERVICES (AFSCME)	48.6	5.7
LIBRARY (AFSCME)	45.0	5.2
	858.6	100.0%

2018-2022 SALARY AND BENEFIT ADJUSTMENTS BY EMPLOYEE GROUP
(Percentage)

Year	POLICE SWORN	FIRE SWORN	AFSCME	AFSCME B	NON-REPRESENTED
2018	2.00	2.00	2.00	2.00	2.00
2019	2.00	2.00	2.00	2.00	2.00
2020	2.50	2.00	2.00	2.00	2.00
2021	2.50	2.00	2.00	2.00	2.00
2022	2.50	2.00	2.00	2.00	2.00

EMPLOYEE FRINGE BENEFITS

Total employee compensation includes not only salaries but also all direct fringe benefits necessary to fund a position. Fringe benefits are often not considered during compensation review and the ramifications of this hidden cost are often not realized until later budget years.

For the City, direct dollar fringe benefits average from 42.87% to 78.80% of salaries. While fringe benefits vary by employee group, the selection of Police Sworn, Fire Sworn, Finance (office), and Public Works Streets Division (field) illustrates the four typical groups.

BENEFITS AS A SALARY PERCENTAGE

	SWORN		NON-SWORN	
BENEFITS	POLICE	FIRE	OFFICE	FIELD
PENSION	39.29%	50.04%	16.39%	16.88%
WORKER'S COMP	4.35%	6.31%	0.28%	6.53%
HEALTH	23.57%	22.21%	25.00%	31.33%
OTHER	0.35%	0.24%	1.21%	0.09%
TOTAL	67.56%	78.80%	42.87%	54.83%

AVERAGE COSTS PER BUDGETED POSITION

SALARY	$88,900	$96,302	$61,013	$61,658
FRINGE BENEFITS	60,061	75,889	26,157	33,805
TOTAL	$148,961	$172,191	$87,170	$95,464

As shown above, 2022 fringe benefits range from 42.87 percent for office personnel to 78.80 percent for fire personnel, while average costs per position range from $87,170 for office personnel to $172,191 for firefighters. Costs increase primarily because of salary and pension adjustments.

In 2021, the fringe benefit range was from 45.17 percent for office personnel to 78.30 percent for fire personnel, while costs per position range from $85,200 for office to $165,571 for fire.

Direct fringe benefits are discussed individually in the Non-Operating Funds section of the budget.

In addition to direct fringe benefit costs, certain indirect fringe benefits, such as vacations and sick leave, may add approximately six to eight percent to the fringe benefit percentages. These costs are not, unless additional positions are budgeted to compensate for this lost time, an addition in dollars, rather they represent a loss in service units delivered. Employees, as this section illustrates, are a key component of the City's budget both in terms of delivering services to citizens and as the single largest expense.

CAPITAL EQUIPMENT AND PROJECTS

Capital equipment and projects, slated at $49.4 million for 2022, are important elements of the City's service delivery system. Capital equipment, or equipment valued at $25,000 or more is used by employees to deliver services to the public. Capital projects, whether streets, bridges, wells, sewers, or water mains, serve community residents by providing basic necessities for industrial, commercial, and residential needs and development.

It is City policy to avoid balancing the budget by deferring capital equipment purchases. Doing so may serve an immediate purpose but it becomes a costly deferral in the long run. Drawbacks to deferring capital equipment purchases include acquiring assets whose lives do not match the repayment schedule, accentuating an extremely cyclical equipment replacement schedule, and sharply higher maintenance costs.

In late 2011, City Council approved a policy to begin replacing capital equipment with a municipal lease program. Prior to approval of this plan, capital replacement was sporadic and driven by emergency failures. Staff estimates that, once fully implemented, the leasing program will cost the City $5 million annually in payments and reduce maintenance expenses by at least $1 million.

In 2022, 8.6% of the budget is allocated to capital items. Capital items for the City can be divided into equipment and projects. The former can be further divided into the following categories: building improvements, vehicles and operating equipment, and computer hardware and software.

The $49,381,112 budgeted for capital equipment and projects in 2022 can be divided into two major components: vehicles - $6,717,589 and capital projects - $42,663,523.

CAPITAL EQUIPMENT	2018	2019	2020	2021
ACTUAL EXPENDITURES	$3,218,489	$4,520,921	$4,690,574	$2,115,423

The Equipment Fund maintenance expenses increase when equipment replacement stops. Council approved resuming capital purchases in 2018 after a few years without replacement with the exception for 2021 as a result of pandemic-related reductions in revenue.

The CIP Sales Tax has given the City a higher level of capital project investment than ever. As a result of the increased investment in road resurfacing and reconstruction, the Street Division has experienced a general reduction in pothole complaints by increasing pothole patching, with 2021 showing an upward trend due to a colder than usual winter season.

STATISTICS	2018	2019	2020	2021	TOTAL
POTHOLES PATCHED	86,109	98,790	69,735	71,993	326,627
MATERIAL COST	$317,940	$309,321	$166,891	$93,970	$888,122
POTHOLE REQUESTS	2,640	4,148	2,882	2,195	11,865

Per the '2022-2026 Capital Improvement Program' approved by City Council, the capital project portion of $41.5 million includes: $6.2 million in arterial roadway improvements, $6.0 million in neighborhood programs, $4.7 million in bridge structure repairs and replacement, $1.9 million in drainage and storm water, $2.6 million in sidewalk and multi-

use paths, $750,000 in lighting and traffic signals, $2.2 million in maintenance projects and $6.0 million in community enhancement and economic development. Ongoing projects, already funded in previous years, will continue to incur expenses in 2021 as well.

The proposed water system improvements, $21.0 million of work in 2022, include rehabilitation and replacement of water mains, storage facilities and pumping stations.

The current program revenues for 2022 are at $41.0 million. A local sales tax of one percent (1%) was approved for a five year period starting July 2007 and was extended by referendum for an additional five year period April 5, 2011 and for an additional five years on March 15, 2016 and for an additional five years on March 15, 2021. The local sales tax replaces the annual street bond referendum and provides $15.0 million in revenue. State motor fuel tax revenues of $6.1 million remain the same for 2022.

The $42.6 million budgeted in the capital improvements program supports the traditional transportation and drainage programs funded by sales tax, motor fuel taxes and grants. The capital improvements program is City Council approved and funded by a mix of revenues including bond proceeds, state taxes, local taxes, inter-fund transfers, and grant funds.

REVENUE AND FINANCING CHARGES

The 2022 budget estimates revenue of $302.5 Million net of inter-fund charges and transfers for all funds. As discussed in the selected trends section of Financial Planning earlier, the City classifies revenues as property taxes, elastic revenues and static revenues.

For 2022, the City assumes no growth in the property tax levy, a 0-3% growth in elastic revenues, and a 0-2% increase in static revenues.

For accounting purposes, the City classifies programs and operations into the fund structure used for local governments. These funds and how they are financed are shown below.

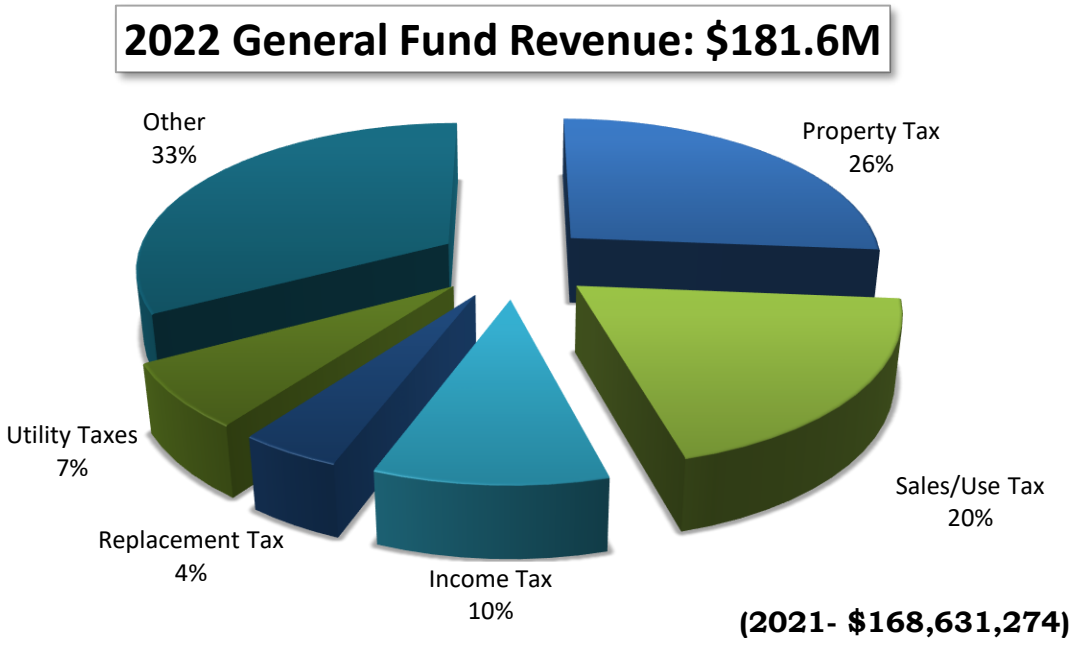
FUND	PROPERTY TAXES	SALES TAXES	SERVICE CHARGES	LICENSES FINES	INTERGVT REVENUE	INTEREST INCOME	BOND PROCEEDS	OTHER TRANSFERS
GENERAL FUND	X	X	X	X	X	X		X
SPECIAL REVENUE	X	X	X	X	X	X		X
DEBT SERVICE	X					X		X
CAPITAL PROJECTS					X	X	X	X
ENTERPRISES			X	X		X		
INTERNAL SERVICE	X		X		X	X		X
PENSION TRUST	X				X	X		

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

GENERAL FUND REVENUE - ($181,590,923)

General Fund revenues are derived from eight major sources: taxes, licenses, intergovernmental revenues, service charges, fines, interest income, transfers and other miscellaneous income.

Elastic revenues, sales and intergovernmental taxes, account for more than one-half of the fund. With property taxes included, these three sources comprise 80% of the total. The total dollar amount collected for most of these sources has decreased slightly from 2021 to 2022. The percentage of the total that each represents, property taxes, elastic revenues and static revenues, has also slightly increased from the prior year.



THE PROPERTY TAXs

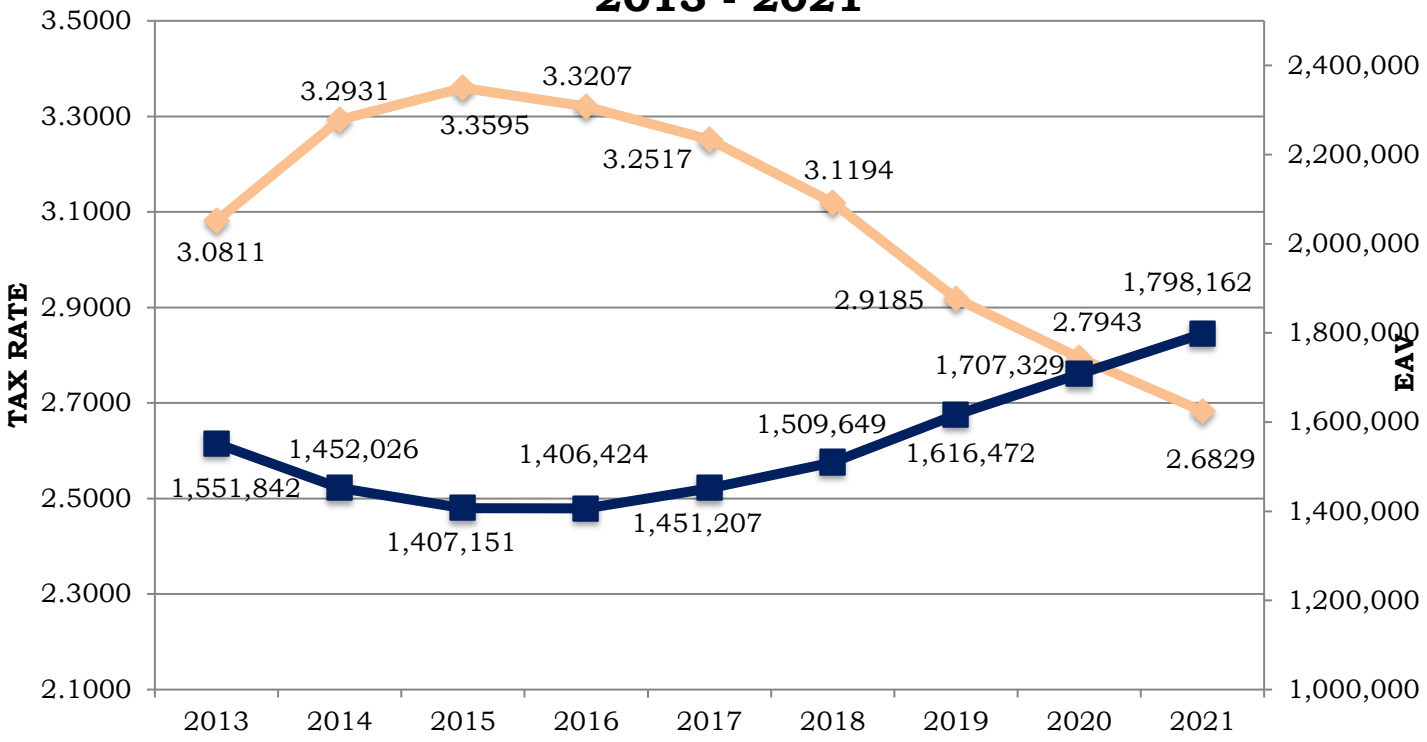
Property tax revenues are generated by multiplying equalized assessed valuation (EAV), in Illinois one-third of market value less any exemptions, by a tax rate.

2021 EAV is $1,798,162,815 compared to the previous year's $1,707,328,865. The increase is due to estimated new construction of $1,908,150 and annexations as well as an increase in existing home values. Increases in EAV due to annexation of new areas were $23,722 in 2021. EAV change estimates will be 2% for 2022-2024.

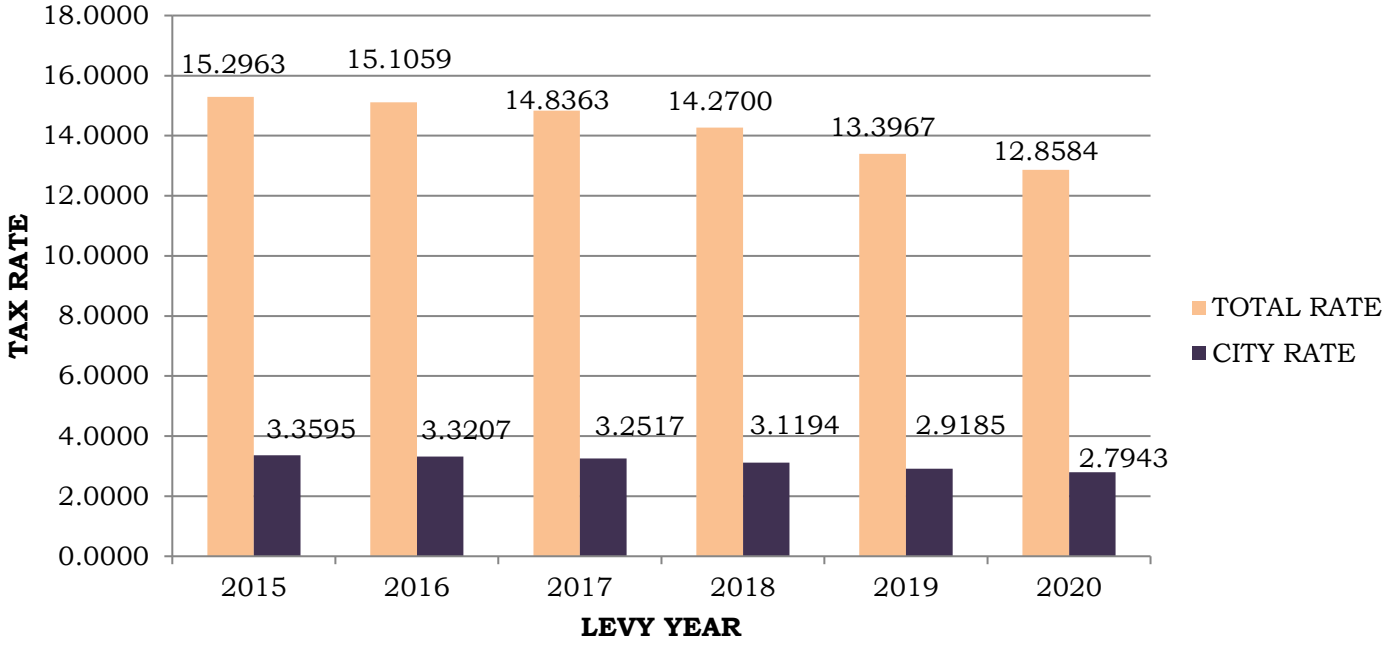
The graph below illustrates the relationship between EAV and the property tax rate. Poor EAV performance puts pressure on the rate if levies are increased to raise revenue. Given the fact that rates are fixed for a number of levies and that the City is at the maximum for many limited levies, this has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

As the All City Tax Rate Graph illustrates, tax rates for both the City and all taxing districts decreased a total of 53.83 cents in 2021. The City tax rate decreased 12.42 cents. Tax rate changes for the remaining six taxing districts ranged from a decrease of 31.60 cents for the school district to slight decrease of 0.01 cents for the township; overall, there was a decrease of 41.17 cents for these units.

PROPERTY TAX RATE ASSOCIATED WITH LEVY RATE SETTING EAV 2013 - 2021



CITY OF ROCKFORD, ILLINOIS ALL CITY TAXING DISTRICT COMBINED 2015-2020



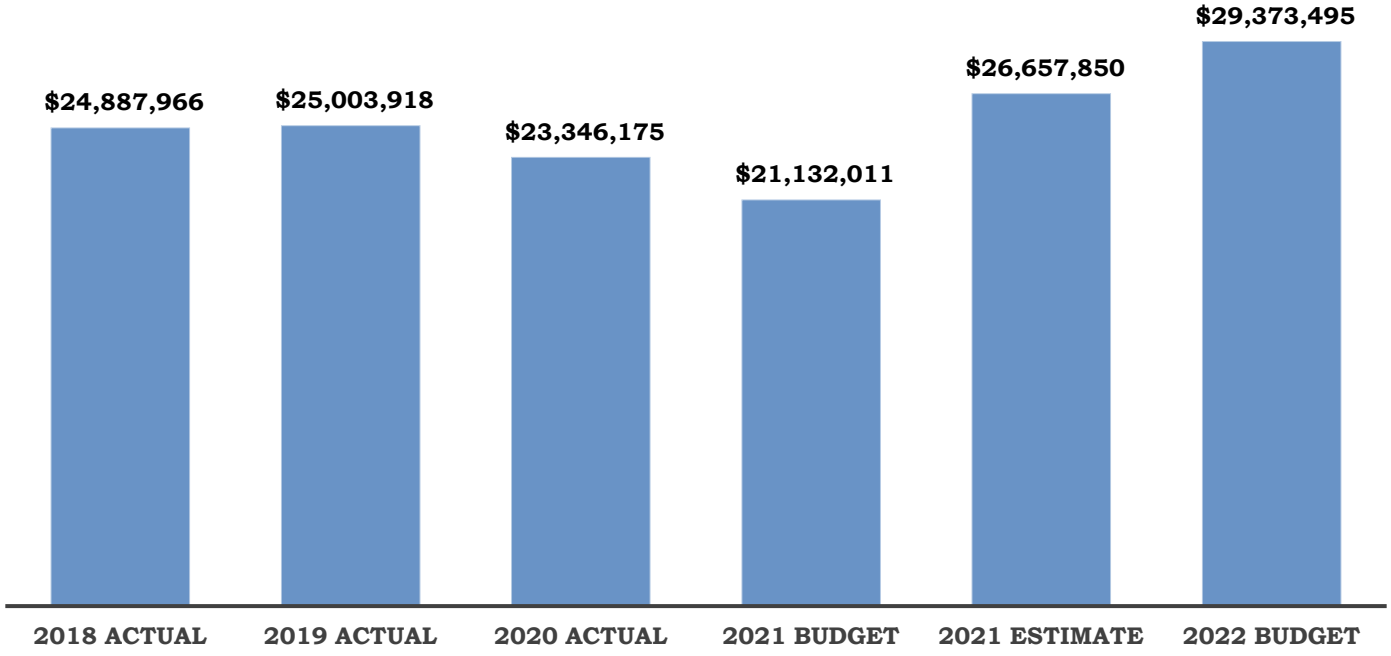
The City rate for the 2020 levy is 25% of the total rate of $12.8584. 2021 EAV and rates are not yet finalized. It is the City's goal to maintain a stable tax rate in order to remain competitive with surrounding communities and unincorporated areas in economic development and annexation efforts.

The 2020 City rate is $2.7943 which is used for operations. For property taxes, the City's five year planning process takes into account the impact of both tax rate and tax cap limitation rules. With conservative budgeting and adequate reserves, these regulations can be adhered to.

THE GENERAL FUND SALES TAX

Sales tax, retailer's occupation tax, is assessed at one percent on all sales in the municipality and is collected and distributed by the State of Illinois on a monthly basis. The 2022 budget estimates $29,373,495 which is 28.06% ($8,241,484) more than the 2021 budget ($21,132,011). As the following graph illustrates, this elastic revenue source tends to fluctuate depending on the national and local economies as well as on local economic growth. This tax graph tends to pinpoint economic ups and downs rather well. While sales tax has increased at an average rate of better than five percent in the past, if the increase is adjusted for inflation, then this revenue source has not always held its own for the City. For the future, the City estimates two percent for both the growth and inflation rate.

SALES TAX REVENUE 2018-2022



The City began receiving local use tax on a statewide formula basis during 1990. This is a sales tax collected by the State on sales to Illinois residents by out of state companies. Revenues for 2020 is $6,548,259 and estimated 2021 is $5,967,346 respectively. 2022 budgeted revenue is $6,035,401.

The City receives a 6% phone tax that as steadily declined for many years. Revenues for 2020 and estimated 2021 are $2,832,917 and $2,685,116 respectively. 2022 budgeted revenue is $2,656,800.

The City implemented a 5% water utility tax in 2003. Revenues for 2020 and estimated 2021 are $1,454,811 and $1,492,539 respectively. 2022 budgeted revenue is $1,497,600.

The City implemented a 5% electric utility tax in 2018. Revenue for 2020 and estimated 2021 are $5,979,340 and $6,565,517 respectively. 2022 budgeted revenue is $6,100,000.

The City implemented a 5% natural gas utility tax in 2018. Revenue for 2020 and estimated 2021 are $2,200,981 and $2,529,839 respectively. 2022 budgeted revenue is $2,500,000.

The City received a license to operate a casino and in 2021 Rockford Casino – A Hard Rock Opening Act opened its doors. 2022 budgeted revenue is $1,500,000.

OTHER GENERAL FUND REVENUE

License and inspection estimates have decreased $122,900 from $5,645,200 in 2021 to $5,522,300 in 2022. The 2021 estimated revenue of $6,114,950 is $470,000 over budget, reflecting many increases and decreases in licenses issued. Primary increases occurred in building inspections ($543,831).

The 2022 intergovernmental revenue budget estimate is $31,824,736, an increase of $5,610,795 from 2021's $ 26,213,941. The 2021 intergovernmental actual is estimated to increase from the original budget by $35,205,054. The most significant increase was the Federal Government ($27,411,178) from American Rescue Plan Act (ARPA) offset by decreases in Other Governmental Units ($509,567). Due to the volatile nature of replacement taxes, a fixed growth assumption is not used; rather, annual results are analyzed. Replacement taxes, a state revenue source distinguished by its instability since its inception in 1978, came in $5,572,157 above estimate. This revenue source is allocated by state law to pensions as well as the Library and General Fund. The latter two funds absorb all annual gains and losses. This is perhaps the most volatile elastic revenue source the City has and, consequently, the most difficult one to forecast.

The 2022 service charges revenue budget estimate is $26,634,082, a decrease of $1,558,688 from 2021's $26,192,770. This is primarily due to increases in ambulance fees, garbage collection fees and billing fees.

General Fund Fines revenue can vary depending on economic conditions. The 2022 budget estimate is $1,673,500, a decrease of $3,000 from 2021's $1,676,500. Decreases in neighborhood fines ($139,953) offset increases in parking violations ($8,386).

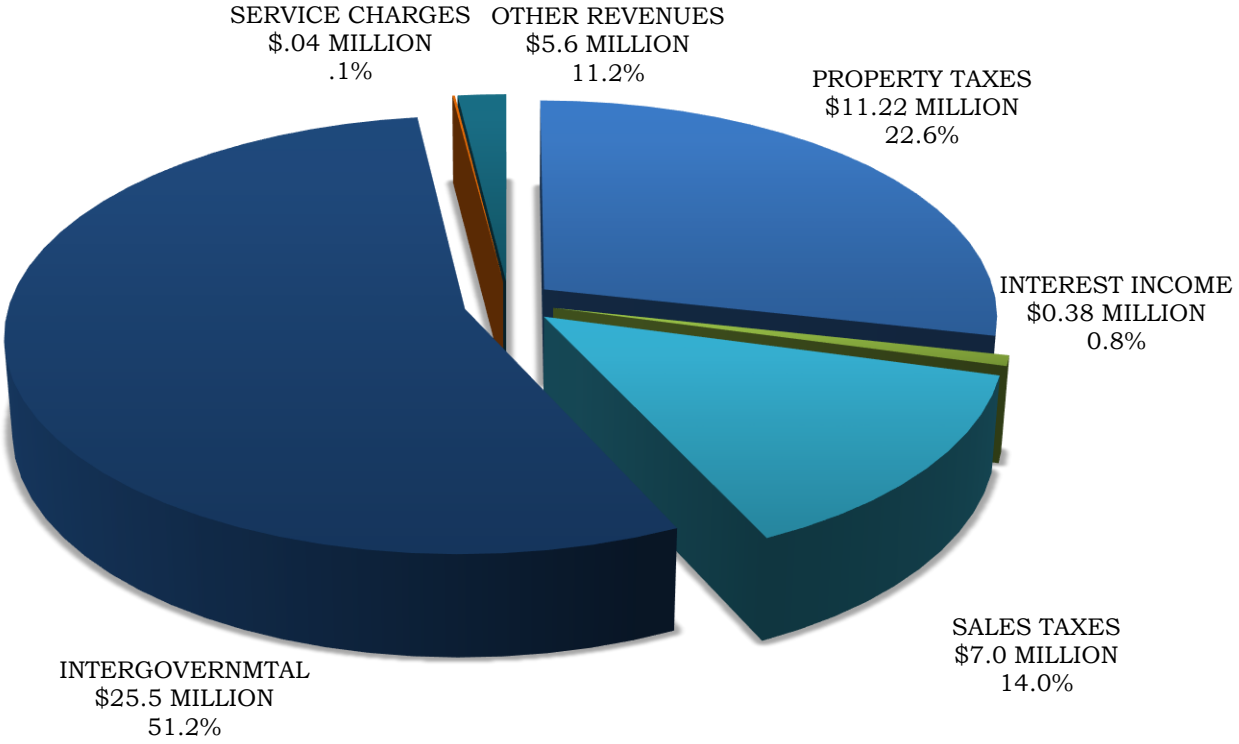
The 2021 interest income actual is estimated to increase from the $600,000 budget by $400,000. $1,000,000 is estimated for 2022.

Other income for the General Fund consists of purchase of service reimbursements (indirect cost allocation) from various funds for administrative, legal, financial, and personnel services

provided, various damage, abandoned property, and miscellaneous accounts. The amounts charged to other funds are increased annually to insure that they reflect actual costs. The 2021 budget and receipts were $15,473,949 and $6,727,600 respectively. 2022's budgeted $14,912,052 is $561,897 less than the prior year's budget and $6,717,589 more in capital lease proceeds and capital projects. Purchase of service reimbursements are increased annually to reflect increased costs.

Transfers total $2,500,000 this year. The $2,500,000 transfer from the Motor Fuel Tax Fund is designed to pay for street lighting and debt service for construction of police stations. The General Fund, in turn, transfers $1,500,000 to the Capital Projects Fund to pay for designated projects.

2022 SPECIAL REVENUE FUNDS' REVENUE
$46,182,277



(2021- $45,374,108)

The City utilizes twenty-five special revenue funds. Although financing for this fund group has decreased from 2021's $45.37 million, the revenue mix has been essentially unchanged since 1985. The increase in revenue from 2021 is largely driven by pandemic-related rebound in restaurant and hotel taxes.

Motor Fuel Tax Fund - This fund is financed by shared revenue payments ($5,900,000) from the State of Illinois on motor fuel for road building and maintenance purposes. 2022 interest earnings are estimated at $174,400.

Community Development Block Grant Fund - This fund, primarily involved with economic development and neighborhood rehabilitation, is financed by federal grants ($3,062,365). Program income is estimated at $9,500.

Redevelopment Fund - This fund, for redevelopment purposes and Metro Center Authority subsidy payments, has four revenue sources: motel/hotel tax (1%) - $396,100; restaurant/lounge (1%) - $3,315,800; package liquor (1%) - $621,600. For 2021, receipts are $5,681,796, $647,275 above the estimate; with restaurant/lounge and motel coming in above estimates. This tax was originally authorized in 1978 and has been extended to 2028 to fund various projects. Tourism-Promotion Fund was consolidated into the Redevelopment Fund in 2021, adding the balance (5%) of the hotel/motel tax collections.

Tax Increment Financing Districts - TIF districts receive revenues from property taxes and interest income. In TIF districts, assessment values are frozen at a certain date and the increase, and the increment in assessed values and consequently, property taxes since that date, is to be used for redevelopment purposes in the districts. Property taxes for all districts continue to grow at an incremental pace.

Health and Human Services - This fund is financed by two federal ($11,888,715) and four state agencies ($3,500,000) to provide services in Community Services, Headstart Preschool, Drug Free, Weatherization and Energy Assistance. Revenues tend to fluctuate based on grants and federal priorities.

Library Fund - This fund is financed by property taxes ($7,232,400), state replacement taxes ($600,000) fines ($26,350), service charges and non-resident fees ($59,777), grants ($190,000), interest and rental income ($45,000) and miscellaneous income ($100,000). Of any City operating fund, the Library is most heavily dependent on the property tax as the largest source of revenue, 88.0%.

DEBT SERVICE REVENUE FUNDS - ($14,875,645)

Debt Service Funds - These funds are funded by property taxes, tax abatements from TIF Districts, development funds, and OTB Special Projects Fund ($7,322,031), the parking and water utilities ($4,942,890), and sales tax ($2,610,725). For further information, see Debt Service under Non-Operating Fund section.

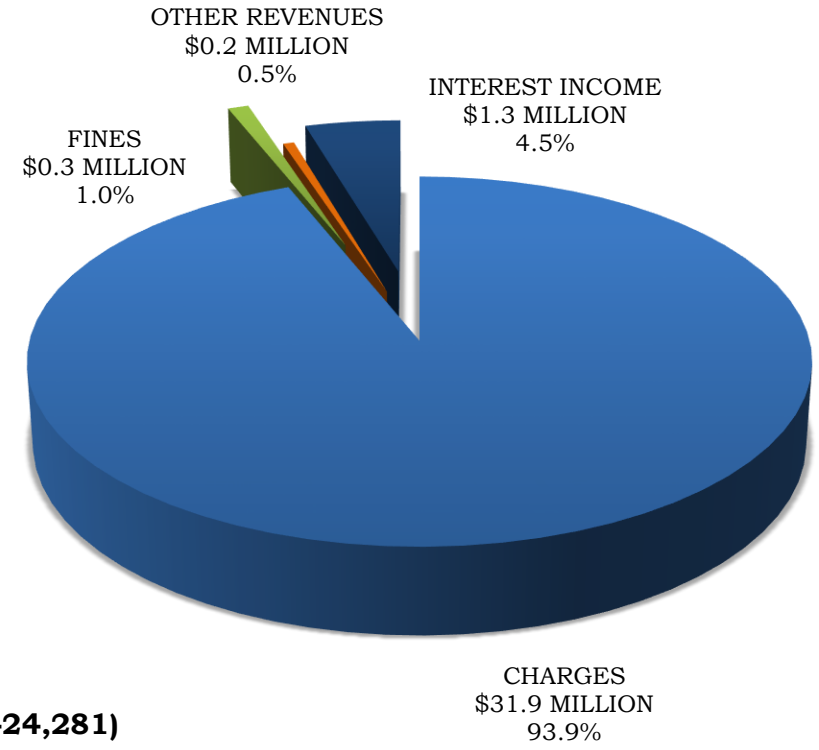
CAPITAL LEASE FUND REVENUE - ($34,850,945)

Capital Project Funds - These funds are financed transfers from Sales Tax, Motor Fuel Tax, General, and Water Funds. For further information, see Capital Projects under the Public Works section.

ENTERPRISE FUNDS REVENUES - ($33,959,065)

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

2022 ENTERPRISE FUNDS' REVENUES
$33,959,065



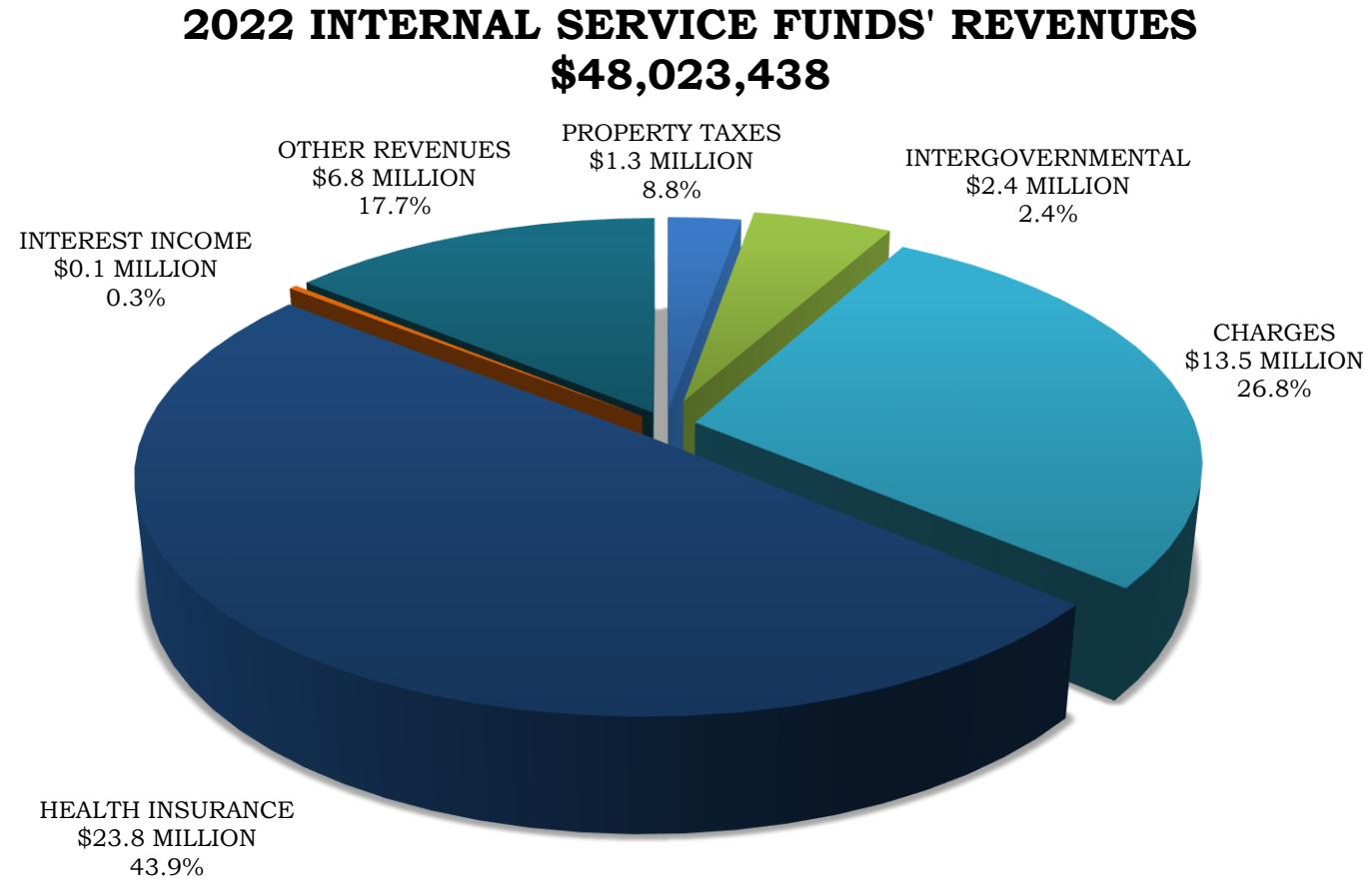
(2021 - $33,424,281)

Water Fund - This fund is financed by user fees ($31,904,245), installations and connections ($885,000); interest income ($200,000), and service charges to other funds and governmental agencies ($4,199,120).

Parking Fund - The Parking System is financed by fines ($339,900), permits and fees ($1,364,800), and purchase of services ($61,800).

INTERNAL SERVICE FUNDS REVENUES - ($48,023,438)

The City uses seven internal service funds. While financing for this fund group has increased from 2021's $54,796,662 budget, the revenue mix is unchanged.



(2021 - 54,796,662)

Property Fund - This fund, part of the Public Works Department, provides building maintenance for City facilities.

Equipment Fund - The Public Works Department operates garage facilities for vehicle maintenance for City departments at a central location.

Information Technology Fund - This fund finances the Information Technology department, which provides IT services to the entire City.

911 Communications Fund - Providing 911 communication services to public safety departments, this fund is financed by County revenues and City General Fund purchase of services.

Worker's Compensation Fund - Income for 2022 includes $3,071,781 in property taxes, $319,490 in interfund transfers from non-property tax funds, and $60,000 in interest income. The property tax rate is unlimited for this purpose.

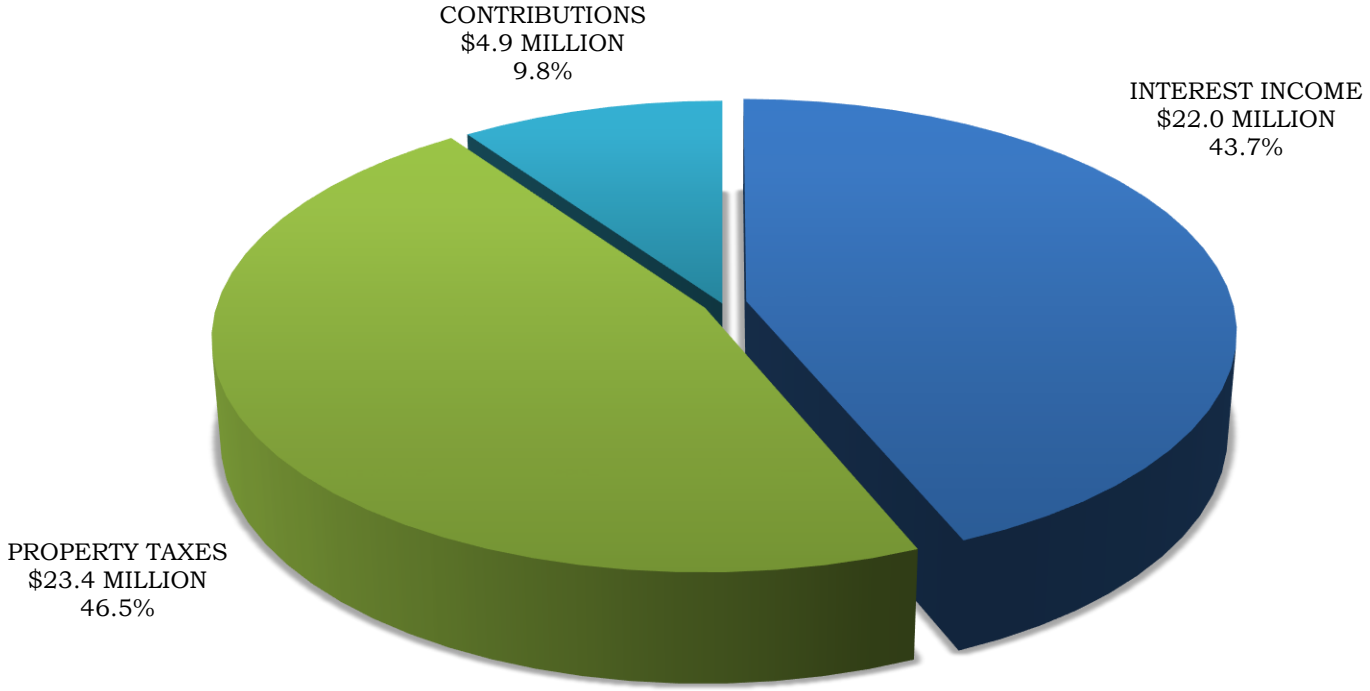
Health Insurance Fund - The City operates a self-insured plan for active employees and retirees. The City's share of $20,569,370 is supplemented by employees, retired employee contributions of $3,182,530 and $59,700 in interest income.

Risk Management Fund - This fund, used for the payment of claims, judgments, insurance premiums and general self-insured losses, is financed by an unlimited levy ($1,323,333), departmental charges ($764,385), and insurance reimbursements ($325,000).

PENSION FUNDS REVENUES – ($43,709,637)

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

2022 PENSION TRUST FUNDS' REVENUES
$50,367,084



(2021 - $43,709,637)

Police Pension Fund - This fund is financed by a contribution from the General Fund (property taxes, $9,078,565 and state replacement taxes, $863,700), member contributions ($2,157,400), investment income ($5,762,000), and fair value appreciation ($5,000,000). The interest rate assumption for 2022 is 7.3% (2021 estimated return 11.2%).

Fire Pension Fund - This fund is financed by a contribution from the General Fund (property taxes, $11,510,616 and state replacement taxes, $1,403,900), member contributions ($2,353,000) and investment income ($6,000,000), and fair value appreciation ($3,000,000). The interest rate assumption for 2022 is 7.3% (2021 estimated return 11.5%).

DEPARTMENT FUNDING MATRIX

The table on the following two pages shows the funds listed in the preceding pages and the City departments that they fund. This matrix helps to illustrate how the financial structure of the City relates to the budgetary units that will be described in more detail in the rest of the budget book.

DEPARTMENT FUNDING											
CITY DEPARTMENTS	GENERAL FUND	MOTOR FUEL TAX FUND	CD BLOCK GRANT FUND	REDEVELOPMENT FUND	TIF FUNDS	HEALTH AND HUMAN SERVICES FUND	LIBRARY FUND	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	WATER FUND	PARKING FUND
MAYOR'S OFFICE	X										
CITY COUNCIL	X										
LEGAL DEPARTMENT	X		X						X		
FINANCE DEPARTMENT	X		X	X					X	X	X
INFORMATION TECHNOLOGY DEPARTMENT											
HUMAN RESOURCES DEPARTMENT	X										
BOARD OF ELECTIONS	X										
CD ADMINISTRATION	X										
CD BUSINESS GROUP			X	X							
CD REDEVELOPMENT				X							
TIF FUNDS					X						
PLANNING DIVISION	X				X						
BUILDING DEPARTMENT	X										
HEALTH AND HUMAN SERVICES DEPARTMENT	X					X					
ROCKFORD PUBLIC LIBRARY							X				
ROCKFORD MASS TRANSIT DISTRICT	X										
POLICE DEPARTMENT	X										X
FIRE DEPARTMENT	X										
911 DIVISION	X										
FIRE & POLICE COMMISSIONERS	X										
PUBLIC WORKS ADMINISTRATION	X								X	X	X
PUBLIC WORKS ENGINEERING	X								X	X	
CAPITAL PROJECT FUND	X	X							X	X	
MOTOR FUEL TAX FUND		X									
STREET MAINTENANCE DIVISION	X										
TRAFFIC DIVISION	X	X									X
PARKING DIVISION	X										X
PROPERTY DIVISION											
EQUIPMENT DIVISION											
WATER DIVISION	X									X	
POLICE PENSION											
FIRE PENSION											
HEALTH INSURANCE											
WORKER'S COMPENSATION											
DEBT MANAGEMENT								X			
RISK MANAGEMENT											
NORTHERN ILLINOIS WORKFORCE ALLIANCE	X										

DEPARTMENT FUNDING									
CITY DEPARTMENTS	PROPERTY FUND	EQUIPMENT FUND	INFORMATION TECH FUND	911 FUND	WORKER'S COMP FUND	HELATH INSURANCE FUND	RISK MANAGEMENT FUND	POLICE PENSION FUND	FIRE PENSION FUND
MAYOR'S OFFICE									
CITY COUNCIL									
LEGAL DEPARTMENT							X		
FINANCE DEPARTMENT							X	X	X
INFORMATION TECHNOLOGY DEPARTMENT			X						
HUMAN RESOURCES DEPARTMENT					X	X			
BOARD OF ELECTIONS									
CD ADMINISTRATION									
CD BUSINESS GROUP									
CD REDEVELOPMENT									
TIF FUNDS									
PLANNING DIVISION									
BUILDING DEPARTMENT									
HEALTH AND HUMAN SERVICES DEPARTMENT									
ROCKFORD PUBLIC LIBRARY									
ROCKFORD MASS TRANSIT DISTRICT									
POLICE DEPARTMENT									
FIRE DEPARTMENT									
911 DIVISION				X					
FIRE & POLICE COMMISSIONERS									
PUBLIC WORKS ADMINISTRATION	X	X							
PUBLIC WORKS ENGINEERING									
CAPITAL PROJECT FUND									
MOTOR FUEL TAX FUND									
STREET MAINTENANCE DIVISION									
TRAFFIC DIVISION									
PARKING DIVISION									
PROPERTY DIVISION	X								
EQUIPMENT DIVISION		X							
WATER DIVISION									
POLICE PENSION								X	
FIRE PENSION									X
HEALTH INSURANCE						X			
WORKER'S COMPENSATION					X				
DEBT MANAGEMENT									
RISK MANAGEMENT							X		
NORTHERN ILLINOIS WORKFORCE ALLIANCE									

YEAR END FINANCIAL CONDITION

Fund balances for the 2022 budget year ending December 31, 2021 are deemed to be sufficient to ensure a healthy financial condition for the City. Of the three funds projected to have year-end deficits, none are considered to be of concern.

Certain funds are project, rather than service, oriented. In these funds, the practice can be to appropriate all available funds, current plus certain future amounts, for one or more potential projects. The eleven TIF districts with deficits are examples of this. The Redevelopment fund can also be included. All of these project funds should turn positive before their current legal authority ends.

The Risk Management Fund carries deficit due to incurred claim estimates that are adjusted annually. The City has a long-term funding plan in place to fund future claims.

The Health and Human Services and Parking Funds have short-term deficits which will correct. With these actions, these funds should again be in good condition.

CITY OF ROCKFORD, ILLINOIS
SCHEDULE OF ANTICIPATED ENDING FUND BALANCES (UNAUDITED)
2021 ACTUAL

FUND	BEGINNING BALANCE 1/1/2021	REVENUES	EXPENDITURES EXPENSES	EXCESS (DEFICIT)	ADJUSTMENTS	ENDING BALANCE 12/31/2021
GENERAL-OPERATING	$43,154,211	$177,840,033	$174,349,104	$3,490,929		$46,645,140
SPECIAL REVENUE						
MOTOR FUEL TAX	11,027,012	9,367,779	4,173,616	5,194,163		16,221,175
COMMUNITY DEVELOPMENT	(51,796)	3,907,865	3,238,273	669,592		617,796
REDEVELOPMENT TAX	1,326,672	8,182,453	9,190,348	(1,007,895)		318,777
TAX INCREMENT DISTRICTS	(9,239,071)	5,644,234	4,048,424	1,595,810		(7,643,261)
HEALTH AND HUMAN SERVICES	1,851,016	27,675,634	28,412,581	(736,947)		1,114,069
LIBRARY	12,375,287	9,596,577	7,872,031	1,724,547		14,099,834
DEBT SERVICE	7,607,347	8,874,981	8,087,223	787,758	4,673,242	13,068,347
CAPITAL REPLACEMENT	(645,181)	4,970,536	4,536,174	434,362		(210,819)
CAPITAL PROJECT	9,147,843	20,867,241	21,390,789	(523,548)		8,624,295
ENTERPRISE						
WATER SYSTEM	167,546,152	35,432,201	25,560,729	9,871,472		177,417,624
PARKING SYSTEM	9,302,178	1,369,950	2,218,558	(848,608)		8,453,570
INTERNAL SERVICE						
PUBLIC WORKS PROPERTY	3,245,142	3,818,232	3,341,073	477,160		3,722,302
PUBLIC WORKS EQUIPMENT	1,080,283	4,200,052	4,243,346	(43,293)		1,036,990
911 COMMUNICATIONS	658,779	6,879,127	6,827,150	51,977		710,756
WORKMEN'S COMPENSATION	1,745,326	3,337,391	2,249,630	1,087,761		2,833,087
RISK MANAGEMENT	(17,743,707)	2,501,999	2,477,854	24,145		(17,719,562)
INFORMATION TECHNOLOGY	3,642,244	6,278,173	4,071,396	2,206,776		5,849,020
HEALTH INSURANCE	3,946,546	23,725,236	22,859,733	865,503		4,812,049
PENSION						
POLICE PENSION	227,438,765	19,515,425	21,950,859	(2,435,434)	(9,940,383)	215,062,948
FIRE PENSION	185,886,737	15,203,464	21,995,044	(6,791,580)	(11,738,231)	167,356,926
ELIMINATIONS & ADJUSTMENTS	0	(96,799,974)	(98,598,350)	1,798,376	(1,798,376)	0
	$663,301,785	$302,388,610	$284,495,585	$17,893,025	($18,803,748)	$662,391,062

Mayor's Office

MISSION STATEMENT

It is the mission of the Mayor's Office to provide leadership, vision, and direction for the programs and services provided to the residents of Rockford.

PRIMARY FUNCTIONS

The primary function of the Mayor's office is to provide administrative and policy-making functions and work with City Department leaders to oversee and execute the daily operations for the City of Rockford.

OBJECTIVES FOR FISCAL YEAR 2022

- Work to reduce the property tax burden on residents and property owners.
- Establish an equitable recovery for the Rockford community.
- Fully investigate the feasibility of public-private partnership for the establishment of municipal sponsored Internet Service Provider.
- Continue investing in public safety initiatives, including prevention activities, to lower community violence and crime.
- Lead on Police reform and implement initiatives such as additional training, co-responder mental health models, body-worn cameras and community engagement.
- Develop and implement programs to improve health and safety of our neighborhoods, including continued use of Land Bank, comprehensive program for Winnebago County Trustee and neighborhood focused blight reduction.
- Enhance communications both within the City organization and with residents, media and community partners.
- Continue efforts to streamline operations through efficiencies and to implement recommendations from the National Resource Network and Equitable Recovery Plan.
- Aggressively pursue development opportunities to grow the Rockford economy and create jobs.
- Implement programs and initiatives that follow the revised guiding principles to be adopted by City Council. Continue to take advantage of River Edge Redevelopment grants in the downtown area and extension of Historic Tax Credits legislation.
- Expand partnership with other taxing bodies in the utilization of Enterprise Zones and River Edge Zone.
- Continue to seek partnerships and sale of City owned parcels private reuse.
- Partner with local educational institutions and civic and economic development groups on developing coordinated networks to grow major industry clusters, including health care, aerospace, the arts, and the tourism and hospitality industries, arts professionals, and arts supporters, to determine how we can leverage our resources to build a world class arts education network.
- Engage and support citizen involvement in City planning and activities including update of Long Range Comprehensive Plan.
- Build and support intergovernmental relationships, collaboration, and advocacy.
- Continue work in establishing opportunities for international trade and economic growth.
- Continue to pursue State legislative agenda focusing on domestic violence prevention, community violence prevention, juvenile justice reform, pension reform, collective bargaining reform, blight reduction, investments in public infrastructure, protection of State-disbursed municipal revenues, and other pro-municipal government legislation.

Mayor's Office

MAYOR'S OFFICE BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$708,643	$713,279	$682,314	$594,190	($119,089)
CONTRACTUAL	206,587	234,217	229,326	344,022	109,805
SUPPLIES	11,912	15,100	17,229	34,577	19,477
OTHER	2,167	2,265	2,265	0	(2,265)
TOTAL	$929,308	$964,861	$965,029	$972,790	$7,929

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENT	$81,166	$95,420	$96,160	$68,807	($27,353)
GENERAL REVENUES	788,066	833,888	868,701	903,983	35,282
TOTAL	$869,232	$929,308	$964,861	$972,790	$7,929

MAYOR'S OFFICE AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
MAYOR	ELECTED	1.00	1.00	0.00
CITY ADMINISTRATOR	317	1.00	1.00	0.00
CHIEF OF STAFF	214	1.00	0.00	(1.00)
EXECUTIVE COORDINATOR TO THE MAYOR	107	1.00	1.00	0.00
SR. ADMINISTRATIVE ASSISTANT	105	1.00	1.00	0.00
TOTAL PERSONNEL		**5.00**	**4.00**	**(1.00)**

BUDGET HIGHLIGHTS

- Personnel budget numbers reflect a 2.0% budgeted wage adjustment, as well as changes to health insurance elections, a reduction in Illinois Municipal Retirement Fund (IMRF) rates and the elimination of the Chief of Staff position.
- Contractual expenses increase $109,805 primarily due to escalations in purchase of service for microcomputers and reallocation of a portion of Chief of Staff position funds to contractual charges.
- Supply charges increase due to a portion of Chief of Staff position being reallocated to miscellaneous supply charges.

CAPITAL EQUIPMENT

There are no planned capital replacements for 2022.

City Council

MISSION STATEMENT

It is the mission of the City Council, in conjunction with the Mayor, to serve as the legislative and policymaking body of the City of Rockford.

PRIMARY FUNCTIONS

The primary function of the City Council is to act as the legislative body for the City of Rockford.

OBJECTIVES FOR FISCAL YEAR 2022

- Use the City-level strategies – create a livable community, engage citizens in improving education and reducing crime, invest in infrastructure, and become a more customer-focused, productive organization – to work towards achieving the Council's five community objectives: increase economic activity, reduce crime, increase living wage jobs, create a qualified, educated workforce, and create vibrant neighborhoods.

CITY COUNCIL BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$376,727	$400,655	$326,920	$329,494	($71,161)
CONTRACTUAL	167,853	185,960	192,714	186,670	710
SUPPLIES	2,308	4,000	14,484	4,000	0
TOTAL	$546,888	$590,615	$534,118	$520,164	($70,451)

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENT	$21,692	$23,143	$31,785	$28,106	($3,679)
GENERAL REVENUES	503,086	523,745	558,830	492,058	(66,772)
TOTAL	$524,778	$546,888	$590,615	$520,164	($70,451)

CITY COUNCIL AUTHORIZED POSITIONS

POSITION TITLE	**POSTION RANGE**	**2021 EMPLOYEES**	**2022 EMPLOYEES**	**INCREASE/ (DECREASE)**
ALDERMAN	ELECTED	14.00	14.00	0.00
TOTAL PERSONNEL		**14.00**	**14.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel numbers reflect changes to health insurance elections and a reduction in Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses increase $710 due to small increases in internal service charges for microcomputers, building rental and risk management.

Legal Department

MISSION STATEMENT

It is the mission of the Legal Department to act as the legal representative for the City of Rockford, its officers, and its employees.

PRIMARY FUNCTIONS

The primary function of the Legal Department is to provide a variety of legal services for administrative issues, legislative issues, land acquisition programs, and support the City's EEO and diversity procurement functions.

OBJECTIVES FOR FISCAL YEAR 2022

- Support Community and Economic Development Department through effective drafting and review of development and incentive agreements.
- Increase living wage jobs by continuing expansion of Diversity Procurement program to include workforce data.
- Promote and support the utilization of the City Council eAgenda and docketing system.
- Stewardship of the elected and appointed officials open meetings act training, open meetings act compliance and freedom of information act compliance.
- Support code enforcement, landlord tenant registry programs, and neighborhood associations.
- Pursue right of way acquisition for infrastructure improvement projects.
- Expand demolition initiatives with not-for-profit partners and end use strategies for post demolition properties through foreclosures and other means of collection.
- Support the City's direct lobbying efforts and the Illinois Municipal League legislative initiatives.
- Maintain efficient services and control costs through support of labor negotiations.
- Manage internal and external litigation matters and continue integration of third party claims processes.
- Increase efficiency and revenues from code enforcement through expansion of administrative hearing process.
- Reduce crime by effective ordinance adoption and enforcement and by support of parolee and probationer re-entry initiatives.
- Continue to sell surplus City-owned properties to private ownership using all available means, including the multiple listing service.
- Update the City's Women and Minority Business Enterprise policy.
- Create a grants procedure manual.
- Continue to support the City's blight reduction efforts through outreach with property owners and neighbors, and, when necessary, enforcement of code compliance through administrative and judicial proceedings.
- Continue to support the City's goal to be more business friendly by updating ordinances and policies.
- Increase capacity for handling litigation in-house.
- Increase legal representation for all City boards and commissions.

Legal Department

LEGAL DEPARTMENT BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$1,325,268	$1,530,651	$1,351,824	$1,485,833	($44,818)
CONTRACTUAL	344,764	339,006	321,992	352,356	13,350
SUPPLIES	28,005	38,000	34,592	38,000	0
TOTAL	$1,698,038	$1,907,657	$1,708,408	$1,876,189	($31,468)

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENTS	$152,093	$175,691	$192,754	$170,800	($21,954)
MAGISTRATE FINES	180,000	180,000	180,000	180,000	0
PURCHASE OF SERVICES	687,015	728,462	741,024	740,916	(108)
GENERAL REVENUES	607,104	613,884	793,879	784,473	(9,406)
TOTAL	$1,626,212	$1,698,037	$1,907,657	$1,876,189	($31,468)

LEGAL DEPARTMENT AUTHORIZED POSITIONS

POSITION TITLE	POSITION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
LEGAL DIRECTOR	316	1.00	1.00	0.00
CITY ATTORNEY	213	2.00	2.00	0.00
ASSISTANT CITY ATTORNEY II	110	2.00	2.00	0.00
ASSISTANT CITY ATTORNEY I	108	2.00	2.00	0.00
LAND TRANSACTIONS OFFICER	108	1.00	1.00	0.00
CONTRACT & GRANT COMPLIANCE OFFICER	108	1.00	1.00	0.00
CITY COUNCIL CLERK	105	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT	102	3.00	3.00	0.00
OFFICE ASSISTANT	101	1.00	1.00	0.00
TOTAL PERSONNEL		**14.00**	**14.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel budget numbers reflect a 2.0% wage adjustment, changes in health insurance elections and a reduction in Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses increase $13,350 primarily due to escalations in internal service charges for microcomputers and legal subscriptions, partially offset by decreases in printing charges.

CAPITAL EQUIPMENT

There are no planned capital replacements for 2022.

Legal Department

LEGAL DEPARTMENT PERFOMANCE MEASUREMENTS

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET
CLAIMS FILED	147	350	125	360
CLAIMS APPROVED	10	15	21	22
$ VALUE OF APPROVED CLAIMS	53,086	55,000	25,591	59,000
AVG DAYS TO APPROVE CLAIMS	80	80	25	80
CLAIMS DENIED	137	335	102	340
AVG DAYS TO DENY CLAIMS	30	30	40	40
AVG DAYS TO INVESTIGATE CLAIMS	15	15	28	30

Finance Department

MISSION STATEMENT

It is the mission of the Finance Department to account for all municipal resources and to apply such resources in a manner that is most beneficial to the citizens of Rockford.

PRIMARY FUNCTIONS

There are four primary operating functions within the Finance Department:

- **Administration** - The Administration division is responsible for the management of the financial affairs of the City, debt management, and the supervision of personnel operations within the Finance Department.
- **Central Services** - The Central Services division is responsible for financial planning and budget, risk management, centralized purchasing, and mail services for the City.
- **Accounting** - The purpose of the Accounting division is to provide financial reporting, payroll processing, accounts payable and receivable, fixed asset reporting, special tax collections, billing, auditing functions, manage the police and fire pension funds and invest idle City funds.
- **Customer Service Center** - The purpose of the Customer Service Division is to generate necessary utility bills and manage the billing process, to collect various revenues, and handle customer calls for City Departments.

OBJECTIVES FOR FISCAL YEAR 2022

- Achieve the Distinguished Budget Presentation Award for the 38th consecutive year and the Certificate of Achievement for Excellence in Financial Reporting for the 42nd consecutive year from the Government Finance Officers Association.
- Complete implementation of Munis Executime, a new City-wide timekeeping and scheduling system.
- Fully implement Munis Bid Management and eProcurement modules for online bidding and Vendor Self Service for accounts payable and purchasing, Business Licenses for online payment of various licenses.
- Finish accounting procedures manual.
- Implement phase one of American Rescue Plan spending, including significant investment in fire stations and city yards.
- Continue planning and programming American Rescue Plan funding.
- Continue to refine the City's five-year financial forecast and make recommendations for long-term fiscal stability and budget balance.

Finance Department

FINANCE DEPARTMENT BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$2,681,544	$2,730,292	$2,727,256	$2,793,345	$63,053
CONTRACTUAL	1,566,040	1,490,205	1,629,751	1,572,020	81,815
SUPPLIES	34,422	35,500	42,510	35,500	0
OTHER	3,499,133	3,303,366	4,030,610	4,739,762	1,436,396
TOTAL	$7,781,139	$7,559,363	$8,430,126	$9,140,627	$1,581,264

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENTS	$206,095	$230,834	$222,351	$204,773	($17,578)
PURCHASE OF SERVICES	2,358,577	2,660,761	3,028,157	3,100,202	72,045
GENERAL REVENUES	5,000,157	4,889,545	4,308,855	5,835,652	1,526,797
TOTAL	$7,564,829	$7,781,139	$7,559,363	$9,140,627	$1,581,264

FINANCE DEPARTMENT AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
FINANCE DIRECTOR	316	1.00	1.00	0.00
CENTRAL SERVICES MANAGER	212	1.00	1.00	0.00
ACCOUNTING MANAGER	212	1.00	1.00	0.00
CUSTOMER SERVICE MANAGER	111	1.00	1.00	0.00
PAYROLL ADMINISTRATOR	110	1.00	1.00	0.00
PRINCIPAL ACCOUNTANT	110	2.00	2.00	0.00
SR FINANCIAL ANALYST	109	1.00	1.00	0.00
CUSTOMER SERVICE SUPERVISOR	108	1.00	1.00	0.00
FINANCIAL ANALYST	107	2.00	2.00	0.00
ACCOUNTANT	107	2.00	2.00	0.00
SENIOR ADMIN. ASSISTANT	105	1.00	1.00	0.00
PURCHASING TECHNICIAN	A-23	1.00	1.00	0.00
SENIOR ACCOUNT CLERK	A-21	4.00	4.00	0.00
CSC TEAM LEAD	A-21	4.00	4.00	0.00
CUSTOMER SERVICE REP	A-20	9.00	9.00	0.00
TOTAL PERSONNEL		**32.00**	**32.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel budget numbers reflect an increase of $63,053 primarily due to a 2.0% wage adjustment and change in health insurance elections, offset in part by a decrease Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses increase $81,815 due to increases in internal service charges for microcomputers, credit card collations fees, and miscellaneous contract expenses, offset in part by decreases in both service contracts and consulting fees.

Finance Department

- Miscellaneous contracts increase $1,436,396 mainly due to a health fund transfer for additional costs associated with non-vaccinated COVID testing, increases in costs for miscellaneous inter-agency payments, offset in part by decreases in building maintenance transfers for graffiti abatement.
- Of the 32 staff assigned to Finance Department, 22.9 are direct reimbursements.

CAPITAL EQUIPMENT

There are no planned capital replacements for 2022.

FINANCE DEPARTMENT PERFORMANCE MEASUREMENTS

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET
TOTAL BILLS	628,838	630,000	630,000	630,500
PAPER	363,198	363,500	343,200	343,200
EBILL	265,640	266,500	286,800	287,300
CITY HALL PAYMENTS	153,349	155,000	157,000	160,000
WALK IN	94,297	95,000	116,500	117,000
MAIL	59,052	60,000	40,500	43,000
REMITCO	315,912	340,000	310,000	311,000
ONLINE BANKING	132,659	140,000	157,000	170,000
ONLINE LEVEL ONE	261,747	280,000	290,000	295,000
PHONE	116,694	120,000	130,000	131,000
COMED	1,518	4,000	1,100	1,600
CUSTOMER SERVICE CENTER CALLS	65,083	75,000	74,500	75,000
ABANDONED CALLS	4%	6%	4%	6%
AVG TIME TO ANSWER CALLS (SECONDS)	27	45	35	45
AVG CALL LENGTH (SECONDS)	230	245	238	245
NUMBER OF PURCHASE ORDERS ISSUED	3,342	4,650	3,240	3,800
NUMBER OF BIDS/RFPS ISSUED	149	160	114	145

Information Technology Department

MISSION STATEMENT

The Mission of Information Technology is to support the objectives of the Mayor, City Council, and Department Heads by providing technical leadership in Information Technology planning, implementation, and support.

PRIMARY FUNCTIONS

- Provide technical service and support to City employees, enabling them to work efficiently and effectively.
- Ensure the safety and integrity of the City's data and network.
- Provide technical leadership and direction for projects requiring Information Technology support.

OBJECTIVES FOR FISCAL YEAR 2022

- Redefine IT purpose and mission.
- Align IT support with stakeholder's mission and needs.
- Enhance CAD, Mobile, and RMS systems.
- Continue to enhance network security posture.
- Support the SCADA system upgrade.

INFORMATION TECHNOLOGY BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$700,432	$705,834	$649,547	$657,395	($48,439)
CONTRACTUAL	2,927,670	4,248,830	3,138,701	4,842,767	593,937
SUPPLIES	270,266	91,000	6,756	90,500	(500)
OTHER	501,623	536,424	276,395	360,089	(176,335)
TOTAL	$4,399,991	$5,582,087	$4,071,399	$5,950,751	$368,663

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
GENERAL FUND TRANSFERS	$4,655,756	$4,440,806	$3,547,384	$3,912,612	$365,228
OTHER FUND TRANSFERS	725,464	712,332	1,357,179	1,303,028	(54,151)
FROM OTHER GOVERNMENTS	240,000	59,964	1,235,003	1,270,476	35,473
TOTAL	$5,621,220	$5,213,102	$6,139,566	$6,486,116	$311,077

INFORMATION TECHNOLOGY AUTHORIZED POSITIONS

POSITION TITLE	POSITION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
IT DIRECTOR	315	1.00	1.00	0.00
SENIOR IT SPECIALIST	109	4.00	4.00	0.00
IT SPECIALIST	109	0.00	0.00	0.00
IT SYSTEMS TECHNICIAN	107	0.00	0.00	0.00
COMMUNICATIONS MGR	111	1.00	1.00	0.00
TOTAL PERSONNEL		**6.00**	**6.00**	**0.00**

Information Technology Department

BUDGET HIGHLIGHTS

- Personnel expenses decrease $48,439 primarily due to a 2% wage adjustment offset by staff changes, changes in health insurance elections and decreases in overtime and Illinois Municipal Retirement Fund (IMRF).
- Contractual services increase $593,937 primarily due to increases to equipment maintenance, service contracts and consulting fees.
- Depreciation expenses decrease by $195,835, while purchase of services increased by $19,500.

INFORMATION TECHNOLOGY FIVE YEAR FORECAST (IN 000'S)

The 2023-2027 forecasts assume operations will continue as they are programmed for 2022 and that costs will increase annually. Budgets are developed so funds are annually available for fixed assets. Since this is an internal service fund, charges will recover expenditures.

	2023	2024	2025	2026	2027
REVENUES	$6,746	$7,016	$7,297	$7,589	$7,893
EXPENDITURES	6,189	6,437	6,694	6,962	7,240
EXCESS (DEFICIT)	557	579	603	627	653
BEGINNING BALANCE	1,239	1,796	2,375	2,978	3,605
ENDING BALANCE	$1,796	$2,375	$2,978	$3,605	$4,258

INFORMATION TECHNOLOGY FIXED ASSETS

Planned fixed assets include network upgrades, a disaster recovery site, core switch, and storage upgrades for 2022:

	QUANTITY	BUDGET EACH	TOTAL BUDGET
DELL SERVERS	4	25,000	100,000
NETWORK UPGRADES	1	100,000	100,000
ADDITIONAL SOLID STATE STORAGE	1	150,000	150,000
OTHER PROJECTS	1	100,000	100,000
EMAIL ARCHIVER	1	50,000	50,000
TOTAL	8		$500,000

INFORMATION TECHNOLOGY FUND PERFORMANCE MEASUREMENTS

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET
SERVER AVAILABILITY	99.980%	99.990%	99.980%	99.990%
% WITHIN TARGET	90.360%	90.000%	99.050%	90.000%
NETWORK AVAILABILITY	99.980%	99.990%	99.920%	99.990%
% WITHIN TARGET	89.670%	90.000%	95.890%	90.000%
WORKORDERS OPENED	9,072	8,500	6,232	8,000
WORKORDERS CLOSED	9,161	8,500	5,781	8,000

Human Resources Department

MISSION STATEMENT

The mission of the Human Resources Department is to support the goals and challenges of The City of Rockford by providing services which promote a work environment that is characterized by fair treatment of employees, open communications, personal accountability, trust and mutual respect. We will seek and provide solutions to workplace issues that support and optimize the operating principles of the City of Rockford.

PRIMARY FUNCTIONS

The primary function of the Human Resources Department is to proactively manage employee relations, to work cooperatively with management and staff to develop a strong leadership team, administer the City's benefit program, recruit and interview job applicants, develop and implement employee training programs, coordinate employee activities and maintain personnel files.

OBJECTIVES FOR FISCAL YEAR 2022

- Enhance our recruitment approach by including more comprehensive outreach strategies, pre-employment screening, along with interview and skill based testing process.
- Integrate diversity, equity and inclusion concepts into the operations.
- Conduct a skills gap analysis to determine workforce-training.
- Develop and implement a management-training program for continuing leadership development.
- Expand the COR Wellness Center, thus creating a robust center that provides employees and their families the opportunity to manage their health and wellness.

HUMAN RESOURCES DEPARTMENT BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$554,473	$570,013	$581,272	$678,071	$108,058
CONTRACTUAL	173,702	220,790	210,843	238,460	17,670
SUPPLIES	4,736	5,500	2,894	5,300	(200)
TOTAL	$732,911	$796,303	$795,010	$921,831	$125,528

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENT	$66,988	$77,258	$76,810	$78,757	$1,947
TRANSFER FROM HEALTH FUND	182,460	197,320	206,100	212,180	6,080
TRANSFER FROM WC FUND	103,900	112,600	117,300	122,200	4,900
GENERAL REVENUES	373,046	345,733	396,093	508,694	112,601
TOTAL	$726,394	$732,911	$796,303	$921,831	$125,528

Human Resources Department

HUMAN RESOURCES DEPARTMENT AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
HUMAN RESOURCES DIRECTOR	315	1.00	1.00	0.00
DEPUTY DIRECTOR	212	1.00	1.00	0.00
HR SPECIALIST	107	2.00	2.00	0.00
HR ANALYST	107	0.00	1.00	1.00
HR COORDINATOR	106	1.00	1.00	0.00
TOTAL PERSONNEL		**5.00**	**6.00**	**1.00**

BUDGET HIGHLIGHTS

- Personnel budget numbers reflect a 2.0% wage adjustment, an addition of a new HR Analyst position and changes to health insurance elections.
- Contractual expenses increase $17,670 primarily due to increases in internal service charges for microcomputers and the addition of funds for employee resource groups.

CAPITAL EQUIPMENT

There are no planned capital replacements for 2022.

HUMAN RESOURCES DEPARTMENT PERFORMANCE MEASUREMENTS

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET
APPLICATIONS	2,866	4,000	3,713	4,400
PERMANENT VACANCIES FILLED	100	105	145	150
TEMPORARY VACANCIES FILLED	27	60	55	60
WORKER'S COMP CLAIMS	514	468	262	340
WORKER'S COMP LOST DAYS	1,187	1,246	885	1,017
TRAINING SESSIONS	85	90	40	50
HEALTH INSURANCE PARTICIPANTS	3,205	3,250	3,195	3,210
FLEX SPENDING PARTICIPANTS	274	285	290	305

Board of Election Commissioners

MISSION STATEMENT

It is the mission of the Board of Election Commissioners to conduct elections and voter registration in the most efficient and accessible manner possible to the public.

PRIMARY FUNCTIONS

The primary function of the Board of Election Commissioners is to conduct all elections held within the City of Rockford, to provide registration opportunities for City residents, and to maintain a system of permanent registration of voters.

	FEBRUARY/ MARCH PRIMARIES	APRIL CONSOLI-DATED	GENERAL/ NON-PARTISAN
2015			
Registered Voters		78,276	
Cast Ballots		4,774	
Participation Rate		6.10%	
2016			
Registered Voters	80,001		86,301
Cast Ballots	32,061		54,382
Participation Rate	40.08%		63.01%
2017			
Registered Voters	87,764	87,928	
Cast Ballots	4,953	22,495	
Participation Rate	5.64%	25.58%	
2018			
Registered Voters	83,887		86,248
Cast Ballots	25,211		42,886
Participation Rate	30.05%		49.72%
2019			
Registered Voters		87,831	
Cast Ballots		5,521	
Participation Rate		6.29%	
2020			
Registered Voters	85,831		89,049
Cast Ballots	20,728		55,815
Participation Rate	24.15%		62.68%
2021			
Registered Voters	89,445	89,320	
Cast Ballots	5,467	9,977	
Participation Rate	6.11%	11.17%	
2021			
Registered Voters	89,000	Estimates	89,000
Cast Ballots	25,000	Estimates	45,000
Participation Rate	30.00%	Estimates	49.00%

Board of Election Commissioners

OBJECTIVES FOR FISCAL YEAR 2022

- Conduct a General Election in November.
- Perform training for deputy registrars as appointed.
- Train Election Judges.
- Register voters and maintain registrations per State law.

BOARD OF ELECTION BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$241,726	554,390	$222,668	$555,343	$953
CONTRACTUAL	850,443	552,029	900,484	620,771	68,742
SUPPLIES	0	51,400	0	41,600	(9,800)
CAPITAL	0	50,000	0	50,000	0
TOTAL	$1,092,169	$1,207,819	$1,123,152	$1,267,714	$59,895

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
COUNTY PROPERTY TAX TRANSFER	$1,151,304	$1,092,169	$1,207,819	$1,267,714	$59,895
TOTAL	$1,151,304	$1,092,169	$1,207,819	$1,267,714	$59,895

BUDGET HIGHLIGHTS

- Personnel budget numbers reflects increases in temporary salaries offset by decreases in health insurance elections.
- Contractual expenses increased $68,742 as a result of miscellaneous contractual fees.
- General office supplies decreased $9,800.

CAPITAL EQUIPMENT

Planned capital purchases for 2022 include:

DESCRIPTION	TOTAL BUDGET
POLL BOOKS	50,000
TOTAL	$50,000

Community and Economic Development Administration

MISSION STATEMENT

It is the mission of Community and Economic Development Administration to provide leadership, foster partnerships, and provide balanced growth to enhance life in all neighborhoods.

PRIMARY FUNCTIONS

The primary function of the Administration Division is to provide direction and administrative support to the Department of Community and Economic Development.

OBJECTIVES FOR FISCAL YEAR 2022

- Continue focus on customer and business friendly operational improvements
- Pursue alternative funding opportunities and partnerships consistent with City initiatives to leverage existing resources for demolition and housing rehabilitation for neighborhood stabilization efforts.
- Align staffing resources to implement planning strategies, including brownfield coordination, comprehensive planning, and Housing and Urban Development's Consolidated Plan.
- Oversee recruitment of investment in all areas of the City of Rockford for job creation, retention and expansion opportunities.
- Oversee and facilitate the Community and Economic Development Department goals as outlined within the budget and directed by City Council inclusive of the 2021-2025 Implementation Plan, Consolidated Plan and City Council Guiding Principles.

COMMUNITY AND ECONOMIC DEVELOPMENT ADMIN. BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$246,852	$274,245	$248,553	$274,540	$295
CONTRACTUAL	43,235	48,746	55,130	51,812	3,066
SUPPLIES	678	2,120	3,926	7,770	5,650
TOTAL	$290,765	$325,111	$307,609	$334,122	$9,011

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMB	$30,826	$35,733	$38,326	$34,789	($3,537)
GENERAL REVENUES	255,955	255,032	286,785	299,333	12,548
TOTAL	$286,781	$290,765	$325,111	$334,122	$9,011

COMMUNITY AND ECONOMIC DEVELOPMENT ADMIN. AUTHORIZED POSITIONS

POSITION TITLE	**POSTION RANGE**	**2021 EMPLOYEES**	**2022 EMPLOYEES**	**INCREASE/ (DECREASE)**
DIRECTOR	315	1.00	1.00	0.00
CED FISCAL COORDINATOR	106	0.50	0.50	0.00
NEIGHBORHOOD SPECIALIST	106	1.00	1.00	0.00
TOTAL PERSONNEL		**2.50**	**2.50**	**0.00**

Community and Economic Development Administration

BUDGET HIGHLIGHTS

- Personnel budget numbers increase by $295 due to 2% wage adjustment offset by changes in health insurance elections and decreases in Illinois Municipal Retirement Fund (IMRF).
- Contractual expenses increase by $3,066 primarily due to service contracts and planned vehicle repairs.
- Supplies expenses increase by $5,650 primarily due to food purchases and planned computer purchases.

CAPITAL EQUIPMENT

There are no capital purchases for 2022.

Planning Division

MISSION STATEMENT

It is the mission of the Planning Division is to encourage the redevelopment of underutilized industrial and commercial sites by preparing these sites for redevelopment and reuse, thereby enhancing the quality of life in nearby neighborhoods. The Planning Division also strives to improve quality of life by providing quality neighborhood planning, corridor planning, and redevelopment planning services, especially the implementation of those plans.

PRIMARY FUNCTIONS

The primary functions of the Planning Division are administering environmental assessment, cleanup and redevelopment of City-owned Brownfield sites, assisting with the adaptive reuse of existing City-owned structures by preparing comprehensive request for proposal documents and securing environmental cleanup funding through various brownfield funding programs. In addition to these redevelopment efforts, the Planning Division is responsible for developing various long-range planning implementation programs which include the River Edge initiative, focus area/neighborhood plans, corridor plans and the implementation of the recommendations of the 2022 Plan. The Planning Division also manages, coordinates, or assists with numerous major projects occurring within the City of Rockford.

OBJECTIVES FOR FISCAL YEAR 2022

- Revise Annexation Policies
- Update City-Wide Brownfields inventory to reflect redevelopment efforts and significant land use changes. Utilize inventory to prioritize sites for grant funds and redevelopment.
- Continue to market Brownfields properties with incentives to attract redevelopment.
- Integrate Hansen Customer Relationship System to improve utilization and performance of programs.
- Develop Economic Development & Diversity Procurement Coordinator strategic plan and metrics.
- Complete Economic Development Division strategic plan with metrics.
- Align CDBG loan activities to MBE/WBE engagement and support.
- Market TIFs for eligible attraction and expansion projects in alignment with TIF policy statement as approved by City Council; complete Amerock TIF amendment; and, manage active TIF development agreements and complete annual report.
- Continue to work with Rockford Area Economic Development Council to market and develop Rockford sites, including through Qualified Sites Program.
- Amend Enterprise Zones and River Edge Redevelopment Zones by deleting non-developable areas, expanding to developable areas, and enhancing property tax abatement policy.
- Identify and market projects for New Market Tax Credits and Opportunity Zones.
- Develop place-based strategies for development, utilizing the goals, strategies, objectives and tactics identified in the updated 2020 Plan.
- Complete update to Comprehensive Plan.
- Continue to implement corridor improvement coordination and strategies, including South Main Street, Madison Street, W. State St, 11th Street, Auburn Street, and others.

Planning Division

- Prepare future sites and support facility developments for construction by implementing the USEPA Assessment Grant and USEPA Revolving Loan Fund.
- Through the USEPA, Illinois EPA Brownfields Program, and other identified funding sources, secure funding for additional environmental assessment work at Barber Colman, other downtown sites, other City-owned sites, Auburn Street area and the West State Corridors.
- Prepare quarterly reports and other required reporting for the USEPA Cleanup grants, USEPA Revolving Loan Program, and the new USEPA Brownfield Assessment Grant; prepare grant applications for additional funding and grant amendment applications to reprogram RLF funds.
- Complete inventory of vacant retail space, identify the best use for available properties and work towards site readiness.
- Advance development of Colman Village.
- Determine strategies for infrastructure improvements at the Global Trade Park, including sewer extensions, railway upgrades, and roadway improvements, among others.
- Initiate development plan for Global Trade Park South, including property control, branding, and signage.
- Identify and develop sites for community solar investments.
- Develop strategic marketing plan for commercial retail development including continue participation and outreach with ICSC and Industrial and Brokerage Networks.
- Produce digital/printed marketing material for prime industrial and commercial sites.
- Continue cooperative marketing plan for targeted industries with Rockford Area Economic Development Council (RAEDC).
- Continue to work with the Chicago-Rockford International Airport to market its assets for cargo/logistics companies.
- Continue to advance marketing efforts to attract private redevelopment of City owned properties.
- Continue efforts to market for growth of Women and Minority Business Enterprises.
- Continue engagement with Business Development Districts and Associations.
- Expand jobs in economic clusters (advanced manufacturing, aerospace, logistics, and sports tourism agribusiness) through growth of existing businesses and the support for and creation of new complementary businesses

Planning Division

PLANNING DIVISION BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$659,835	$951,296	$588,840	$820,756	($130,541)
CONTRACTUAL	104,626	138,582	162,459	147,363	8,781
SUPPLIES	5,101	9,030	995	9,030	0
OTHER	0	0	4,960	0	0
TOTAL	$769,562	$1,098,908	$757,254	$977,149	($121,760)

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMB	$72,713	$131,259	$130,521	$112,584	($17,937)
CDBG FUND	108,882	141,500	140,000	130,570	(9,430)
TIF FUNDS	355,700	138,800	143,000	109,000	(34,000)
ZONING FEES	196,712	175,730	200,000	189,000	(11,000)
GENERAL REVENUES	11,928	182,273	485,387	435,995	(49,393)
TOTAL	$745,935	$769,562	$1,098,908	$977,149	($121,760)

PLANNING DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
ECONOMIC DEVELOPMENT MANAGER	212	1.00	0.00	(1.00)
PLAN & DESIGN MANAGER	212	1.00	1.00	0.00
PLAN ADMINISTRATOR	110	0.00	0.00	0.00
ZONING AND LAND USE ADMIN	110	1.00	1.00	0.00
ED COORDINATOR	109	1.00	2.00	1.00
BUILDING AND CODE EXAMINER	108	0.25	0.25	0.00
PROPERTY IMPROVMENT PRG MAN	108	1.00	1.00	0.00
SR ADMINISTRATIVE ASSISTANT	105	0.50	0.50	0.00
ADMINISTRATIVE ASSISTANT	102	0.50	0.50	0.00
LAND USE PLANNER	A-16	2.00	2.00	0.00
TOTAL PERSONNEL		**8.25**	**8.25**	**0.00**

BUDGET HIGHLIGHTS

- Personnel budget numbers reflects an increase in one Economic Development Coordinator and a decrease in one Economic Development Manager, changes in health insurance election and decreases in Illinois Municipal Retirement Fund (IMRF) rates offset by a 2% wage adjustment.
- Contractual expenses increase by $8,781 primarily due to increases in internal service charges.
- Supplies expenses remain the same for 2022.

Planning Division

CAPITAL EQUIPMENT

There are no capital purchases for 2022.

Construction & Development Services Division

MISSION STATEMENT

It is the mission of the Construction and Development Services Division to provide consolidated services to our customers while promoting economic development and protecting the public health, safety, and welfare of the citizens of Rockford through balanced growth initiatives, the review of land use, subdivisions, issuance of permits, performance of inspections, and the enforcement of various codes and ordinances.

PRIMARY FUNCTIONS

The primary function of the Construction and Development Services Division is to provide building, mechanical, plumbing, and electrical inspections for all existing and new construction, as well as administering land use planning and zoning policies, annexation, historic preservation, building and property maintenance code enforcement.

OBJECTIVES FOR FISCAL YEAR 2022

- Continue to modify and streamline online permitting system to make customer friendly improvements and integrate with work processes.
- Manage and implement cost recovery for Building and Planning Section of Construction and Development Services Division.
- Facilitate development activities through positive customer service.
- Continue to increase Code Enforcement performance measurement efficiencies.
- Improve planning, coordination, documentation and scheduling of staff training.
- Evaluate and modify as necessary the business and reporting practices of Neighborhood Standards.
- Evaluate and modify as necessary the business and reporting practices of Property Standards.
- Support development and re-development efforts that facilitate community goals.
- Facilitate new blight reduction assistant in developing effective strategies for blight reduction.
- Continue to improve processes for Property Standards to help recover costs associated with inspection protocol and hearings.
- Continue to pursue increased collection of imposed code hearing fines.
- Evaluate and review demolition efforts to align demolition work with development and blight reduction goals.
- Continue to update the City website links and data.
- Increase proactive public education including press releases, brochures and through the Construction and Development Service website.
- Coordinate process improvement with the Fire Department for inspections, plan reviews, and other activities.
- Complete annexation process improvement including reassembling an annexation team.
- Work internally and coordinate with other agencies on a community wide, comprehensive approach to vacant and blighted properties.
- Work within the department to help reduce number of absentee-ownership properties.
- Continue to hold Rockford Redevelopment Group meetings and support Business First.
- Implement deconstruction as an alternative or in conjunction with traditional demolition.
- Engage in community and neighborhood association events and meetings.
- Complete unification of digital plan review process among all departments.

Construction & Development Services Division

- Continue improving our codes and regulations to facilitate cost effective sustainable development.
- Maintain vacant property registration.
- Continue rental registry prosecution, cost recovery, and compliance.
- Maintain elevator inspection program.
- Evaluate and implement strategies for encouraging downtown vacant building redevelopment; subsequent to the City Council's existing Building Code Task Force recommendations.
- Implementation of National Resource Network (NRN) neighborhood revitalization strategy

CONSTRUCTION & DEVELOPMENT SERVICES DIVISION BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$1,862,890	$2,020,022	$1,764,371	$2,086,384	$66,362
CONTRACTUAL	10,801,932	11,135,802	10,823,042	11,135,806	4
SUPPLIES	22,760	44,565	25,933	44,565	0
OTHER	98,624	0	37,711	56,476	56,476
CAPITAL	50,408	0	0	0	0
TOTAL	$12,836,614	$13,200,389	$12,651,057	$13,323,231	$122,842

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMB	$242,130	$277,741	$296,227	$321,872	$25,645
FEES					
BUILDING	2,356,629	1,261,913	1,354,000	1,354,000	0
ELECTRICAL	55,426	51,568	60,000	60,000	0
PLUMBING/HEATING	197,307	209,246	215,000	215,000	0
NH ZONING FINES	251,209	145,886	300,000	300,000	0
PARKING ZONING FINES	6,625	6,275	10,000	10,000	0
GARBAGE USER FEES	13,374,026	13,695,963	12,176,694	11,883,938	(292,756)
ALL OTHER	0	313,030	489,000	415,000	(74,000)
TOTAL FEES	$16,241,221	$15,683,881	$14,604,694	$14,237,938	($366,756)
CDBG FUND REIMB	300,000	0	0	0	0
SANITATION REIMB	0	0	0	0	0
TOTAL	$16,807,351	$16,012,030	$14,900,921	$14,559,810	($341,111)

Construction & Development Services Division

CONSTRUCTION & DEVELOPMENT SERVICES DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
BUILDING CODE OFFICIAL	213	1.00	1.00	0.00
NBRHD STABILIZATION SUPR	110	1.00	0.00	(1.00)
BUILDING INSPECTION ADMIN	109	1.00	1.00	0.00
BUILDING AND CODE EXAMINER	108	0.75	0.75	0.00
ASSIST. NHOOD STBLN OFFCR	105	1.00	0.00	(1.00)
CONSTRUCTION SERVICES COOR	106	0.00	1.00	1.00
NHOOD STBLN OFFCR	106	0.00	2.00	2.00
SENIOR ADMIN ASSIST.	105	1.00	1.00	0.00
ADMINISTRATIVE ASSIST.	102	0.50	0.50	0.00
INSPECTION OFFICER	CD-20	6.00	6.00	0.00
NHOOD ENFORCEMENT SPEC	CD-15	4.00	4.00	0.00
SENIOR CLERK	A-19	4.00	4.00	0.00
ZONING BOARD OF APPEALS	0	0.00	0.00	0.00
TOTAL PERSONNEL		**20.25**	**21.25**	**1.00**

BUDGET HIGHLIGHTS

- Personnel budget numbers increase due to a 2% wage adjustment, increase in one Construction Services Coordinator, two Neighborhood Stabilization Officers, and a decrease in one Neighborhood Stabilization Supervisor and one Assistant Neighborhood Stabilization Officer, changes in health insurance election and increases in Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses increase by $4 primarily due to increases in internal service charges offset by service contracts.
- Supplies expenses remain the same for 2022.
- Other expenses increase by $56,476 primarily due to capital leases payments and bill assistance.

CAPITAL EQUIPMENT

There are no capital purchases for 2022.

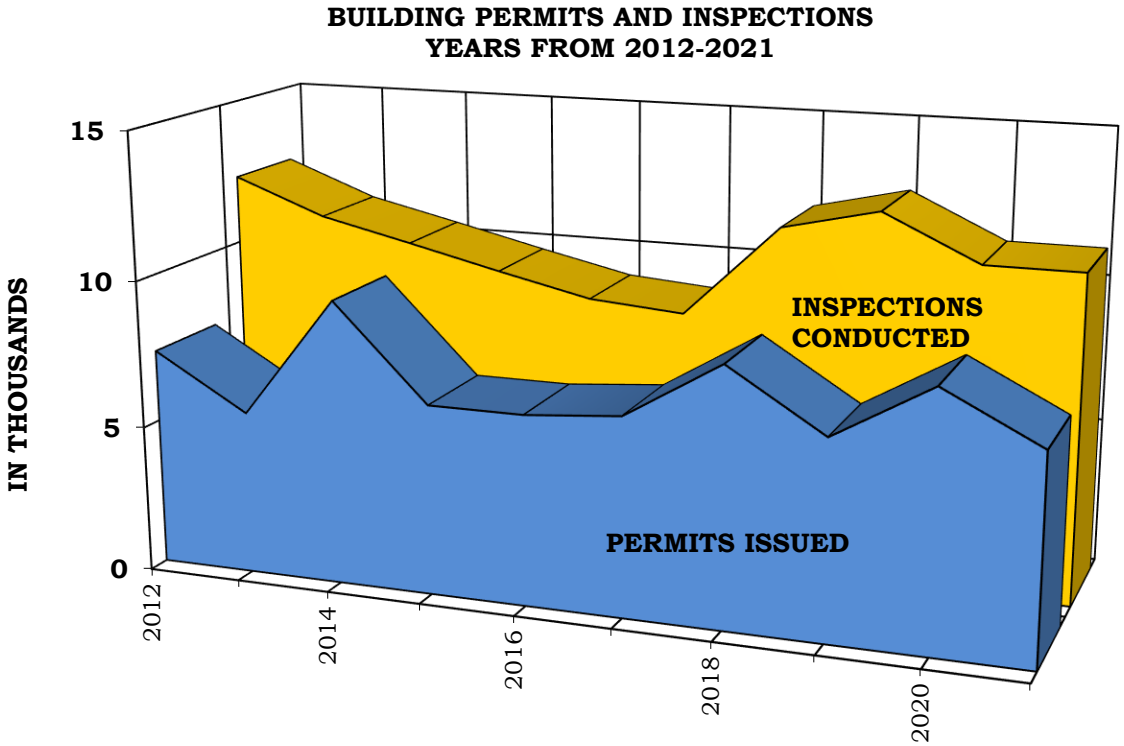
Construction & Development Services Division

CONSTRUCTION & DEVELOPMENT SERVICES PERFORMANCE MEASUREMENTS

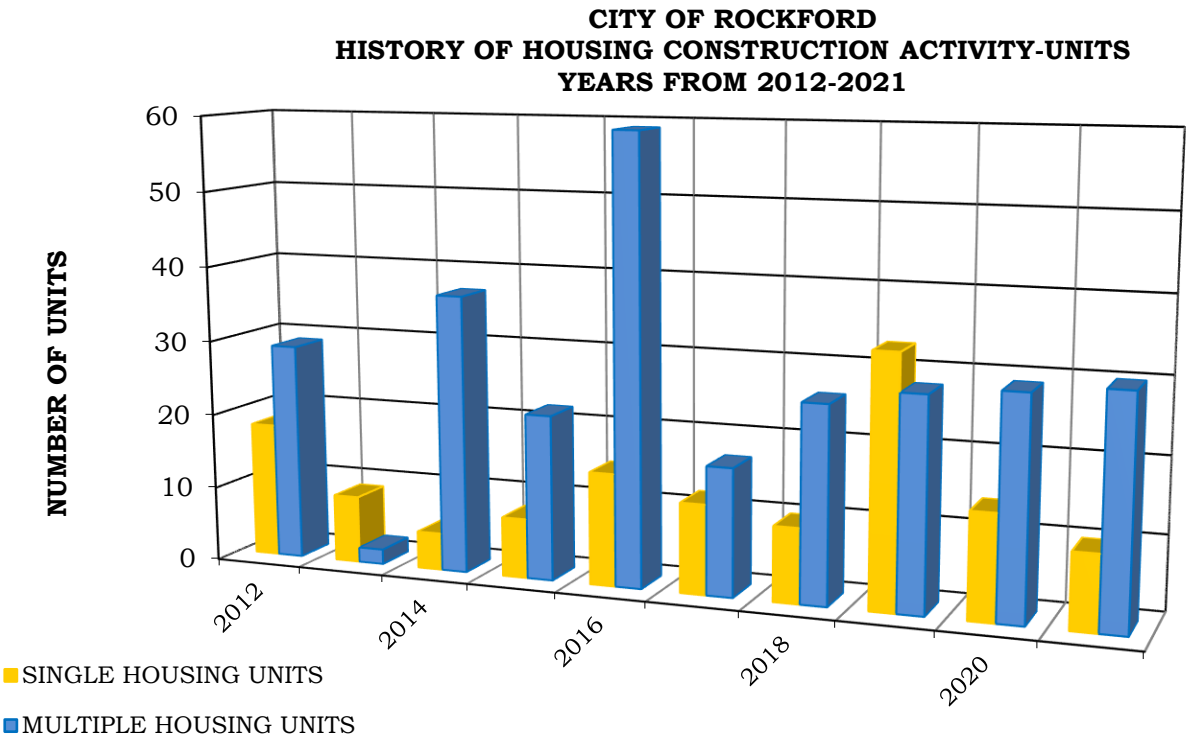
	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET
PROPERTY STANDARDS				
# P.S. INSPECTIONS	3,429	4,000	3,040	3,900
# P.S. COMPLAINTS	700	1,100	625	700
# AVG DAYS TO 1ST INSP	2	2	2	2
# CONDEMNATIONS	225	300	209	250
# CONDEMNS LIFTED	48	80	48	60
# EMERGENCY DEMOS	10	10	11	15
TOTAL # DEMOS BY CITY	62	80	76	80
NEIGHBORHOOD STANDARDS				
# N.S. COMPLAINTS	6,006	5,000	4,800	5,000
UNFOUNDED COMPLAINTS	1,946	1,750	1,150	1,700
PROACTIVE CASES	6,356	6,000	3,700	5,000
# ZONING CASES STARTED	2,013	2,050	1,500	2,000
# NUISANCE CASES STARTED	5,219	6,500	2,200	3,000
% RATE OF VOLUNTARY COMPLIANCE	65%	65%	62%	65%
AVG # DAYS TO VOLUNTARY COMPLIANCE	14	14	14	14
% RATE OF INDUCED COMPLIANCE	11%	5%	8%	5%
AVG # DAYS TO INDUCED COMPLIANCE	32	30	35	30
% RATE OF FORCED COMPLIANCE	23%	35%	38%	35%
AVG # DAYS TO FORCED COMPLIANCE	25	30	25	30
TOTAL # OF COMPLETED INSPECTIONS	23701	23000	22,000	23,000
DISPOSAL SERVICES				
WASTE TONNAGE	63,232	51,000	55,200	60,000
COMPOST TONNAGE	11,801	13,000	9,000	12,000
RECYCLING TONNAGE	7,846	7,800	8,300	8,500
LANDFILL TONNAGE	63,232	51,000	55,200	60,000
DIVERTER TONNAGE	19,647	21,000	17,300	20,500
DIVERSION RATE	24%	30%	25%	25%

Construction & Development Services Division

CONSTRUCTION & DEVELOPMENT SERVICES OPERATIONAL INFORMATION



During the past ten years, total permits issued by the Construction & Development Services Division have been steadily increasing. Permits issued in 2011 were 7.411 while 2021 were 7.000.



2020 housing construction for single units was 14 and multifamily units was 29 for a total of 43. 2021 had altered levels of activity, with 10 single family units and 30 multifamily.

Community Development Business Group

MISSION STATEMENT

It is the mission of the Community Development Business Group to formulate and implement programs designed to improve the quality of the City's neighborhoods, to create and retain jobs, and to expand and protect the tax base.

PRIMARY FUNCTIONS

The services provided in this Division are organized around four different areas of focus:

- **Community Development Block Grant (CDBG) Administration -** Staff performs the day to day administration required for overall program management, coordination, monitoring, reporting, and evaluation of programs and activities. In addition, staff provides assistance to various groups including the Citizen Participation Committee, the Homestead Board, and non-profit development corporations.
- **Economic Development -** Provide technical and financial assistance to the City's industrial and commercial businesses.
- **Neighborhood Development -** Administer all City housing rehabilitation and new construction programs, housing acquisitions, demolitions, community public services and facilities assistance projects, and coordinate the efforts of others to bring about economic, physical, and social improvements in selected neighborhoods.
  - **Home Investments Partnership Program (HOME) -** Annual Federal housing grant program designed to fund operating, project expenses, and provide for homebuyer's assistance to Community Housing Development Organizations (CHDO) and other housing developers that provide affordable housing; offer direct homebuyers assistance; and fund housing rehabilitation for existing low-income homeowners.
- **CDBG -** Annual Federal housing grant program designed to fund operating and project expenses, rehabilitation, the demolition of substandard property, public services and facilities, and code enforcement.

OBJECTIVES FOR FISCAL YEAR 2022

- Manage Community Development Block Grant (CDBG) and HOME Investment Partnerships Program (HOME) funded housing rehabilitation and homebuyer programs. Also provide financial assistance to eligible housing projects developed by Community Housing Development Organizations (CHDOs) and affordable housing developers.
- Continue to work with Construction Services to demolish blighted properties through the City's fast track demolition process, using Community Development Block Grant (CDBG) and other available funding sources.
- Implement and support strategies identified in the 2020-2024 Consolidated Plan, including the Neighborhood Revitalization Strategy Area plan.
- Complete and submit the 2022 Annual Action Plan to the Department of Housing and Urban Development (HUD) when federal appropriations are approved, and HUD announces the City's grant allocation. Submit the 2021 Consolidated Annual Performance and Evaluation Report (CAPER) to HUD.
- Collaborate with other regional partners by leveraging available resources to meet the housing and community development needs of the Rockford community.
- Identify, apply, and manage new grant opportunities for housing and community development activities. As new grants are awarded, manage and administer those additional grant programs.
- The City's Neighborhood Specialist will continue to build relationships with community/neighborhood groups, organizations, and residents

Community Development Business Group

- Support the National Resource Network (NRN) strategy through available housing and community development programs.
- Collaborate with Public Works to identify eligible infrastructure projects that can be assisted with CDBG funds.

COMMUNITY DEVELOPMENT BUSINESS GROUP BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$593,311	$494,486	$581,590	$513,383	$18,897
CONTRACTUAL	209,922	124,724	369,011	162,973	38,249
SUPPLIES	9,998	3,048	482	3,200	152
OTHER	3,238,773	2,578,072	2,287,367	2,534,535	(43,537)
TOTAL	$4,052,004	$3,200,330	$3,238,450	$3,214,091	$13,761

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
CURRENT FUNDS					
COMMUNITY DEVELOPMENT GRANT	$1,239,614	$1,525,318	$2,101,348	$1,884,583	($216,765)
HOME PROGRAM	956,955	280,965	895,627	987,501	91,874
OTHER FEDERAL/STATE	520,640	2,177,953	180,781	180,781	0
PROGRAM INCOME	422,426	1,566	34,497	9,500	(24,997)
TOTAL	$3,139,635	$3,985,802	$3,212,253	$3,062,365	($149,888)

COMMUNITY DEVELOPMENT BUSINESS GROUP AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
HOUSING & PROGRAM MANAGER	110	1.00	1.00	0.00
GRANTS COMPLIANCE SUPERVISOR	108	1.00	1.00	0.00
GRANTS COMPLIANCE SPECIALIST I	107	0.00	0.00	0.00
HOUSING REHAB SPECIALIST II	105	1.00	1.00	0.00
HOUSING REHAB SPECIALIST I	102	1.00	1.00	0.00
SENIOR ADMINISTRATIVE ASSISTANT	101	1.00	1.00	0.00
REHAB CONST SPECIALIST I	CD-15	1.00	1.00	0.00
TOTAL PERSONNEL		**6.00**	**6.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel budget numbers reflect a 2% wage adjustment, changes in health insurance elections offset by decreases in Illinois Municipal Retirement Fund (IMRF).
- Contractual expenses increases $38,249 primarily due to service contracts.
- Supply expenses increase $152 primarily due to planned computer purchases.
- Other expenses decrease primarily due to purchase of services.
  In addition, HUD has changed reprogramming of funds; once funds are assigned for a specific project they must be used for that project, resulting in no carryovers into the next year.

Community Development Business Group

CAPITAL EQUIPMENT

There are no capital purchases for 2022.

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

The 2023-2027 five-year forecast assumes that both Federal and local funding sources will stagnate and expenditures will not exceed revenue limits. It is further assumed that the Division will spend its annual budget. No assumptions are made for new programs.

	2023	2024	2025	2026	2027
REVENUES	$3,310	$3,410	$3,512	$3,617	$3,726
EXPENDITURES	3,310	3,410	3,512	3,617	3,726
EXCESS(DEFICIT)	0	0	0	0	0
BEGINNING BALANCE	0	0	0	0	0
ENDING BALANCE	$0	$0	$0	$0	$0

COMMUNITY DEVELOPMENT BUSINESS GROUP PERFORMANCE MEASUREMENTS

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET
HOME-HOMEOWNER REHAB PROGRAM	11	24	1	28
HOME-HOMEBUYER ASSISTANCE	3	5	2	5
CHDO OPERATING SUBSIDY	0	1	0	1
CHDO REHAB & NEW CONSTRUCTION UNITS	0	1	0	1
CDBG, IHDA, GF-SAN, CHARITY DEMOS	35	45	67	16
CDBG HOMEOWNER REHAB PROGRAM	30	40	20	18
INFRASTRUCTURE PROJECT	N/A	N/A	N/A	1

Redevelopment-Tourism Fund

MISSION STATEMENT

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

PRIMARY FUNCTIONS

The fund is financed by a one-percent tax adopted in 1978 for a period of 20 years on motel and room charges, restaurant, lounge charges for food and liquor, and package liquor sales. This was renewed for additional ten-year periods in 1990, 1999, and 2007 with the tax to end in 2028. The fund additionally includes a five-percent tax on hotel and motel charges, to specifically support tourism promotion. In addition to financing a portion of the Metro Center Authority's deficits and providing operating funds for the Rockford Area Convention & Visitor's Bureau (RACVB), the Fund provides the necessary capital for development opportunities, public improvements, and economic development efforts.

OBJECTIVES FOR FISCAL YEAR 2022

- Finance the Metro Center Authority operating deficits, provide funds for redevelopment activities, and assist in financing economic development efforts.
- Through partnership with RACVB, work towards recovery for the local tourism market in the midst of the COVID-19 pandemic.

REDEVELOPMENT FUND BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2020 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
CONTRACTUAL	$24,920	$1,613,700	$1,242,127	$1,418,960	($194,740)
SUPPLIES	0	0	9,570	0	0
OTHER	7,356,148	6,778,577	7,291,755	6,445,683	(332,894)
TOTAL	$7,381,068	$8,392,277	$8,543,452	$7,864,643	($527,634)

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
REDEVELOPMENT SALES TAX					
MOTEL	$434,440	$251,225	$2,160,710	$2,376,800	$216,090
PACKAGE	570,635	684,918	606,400	621,600	15,200
RESTAURANT	3,731,227	3,037,526	3,234,900	3,315,800	80,900
SUBTOTAL	4,736,302	3,973,669	6,002,010	6,314,200	312,190
OTB	$58,040	$33,783	$63,100	$63,700	$600
TOURISM TRANSFER	547,200	537,700	0	0	0
MISCELLANEOUS	759,449	2,770,032	621,344	619,944	(1,400)
INTEREST INCOME	35,029	6,896	25,609	26,377	768
TOTAL	$6,136,020	$7,322,080	$6,712,063	$7,024,221	$312,158

BUDGET HIGHLIGHTS

- The budgeted subsidy for RAVE is $955,672.
- Debt service payments total $4,157,356, a decrease from the prior year's budget. Debt service is budgeted for three bond issues. City support for the debt service for remodeling

the BMO Harris Center and acquiring an AHL franchise totals $1,265,060 for 2022. The city resumed debt service payments in 2014 for the $16.7 million bond issued in 2007. Also, $1,170,278 is budgeted for the 2009 $8.065 million BMO Harris Center taxable refunding issue. Debt service for the Downtown Sports Facility totals $825,075.

- Tax revenue is budgeted at $6,314,200, a $312,190 increase from the prior year's budget.

REDEVELOPMENT FUND FIVE YEAR FORECAST (IN 000'S)

The 2023-2027 five-year forecast assumes growth in taxes – two and a half percent for motels, packaged liquor, and restaurants. The refinancing and the structural changes made in 2009 and the change in the operating agreement with RAVE should insure the long term viability of this fund.

	2023	2024	2025	2026	2027
Revenues	7,599	$7,680	$7,592	$7,753	$7,457
Expenses	7,871	7,968	8,088	8,126	5,280
Excess (Deficit)	(272)	(288)	(496)	(373)	2,177
Beginning Balance	654	382	94	(402)	(775)
Ending Balance	$382	$94	($402)	($775)	$1,402

Tax Increment Financing Districts

MISSION STATEMENT

It is the mission of the Community Development Tax Increment Financing District to conserve or improve areas, especially sections of the City that are neglected, through economic investment from both private and public sectors.

PRIMARY FUNCTIONS

The primary function of the tax increment financing (TIF) district is to develop/redevelop the area in the TIF District and to make the area more viable. Improvements (upon meeting qualifications) can be financed through TIF district revenues. The collection of property taxes is on an increment basis and increases are based on increases in the assessed valuation of properties within the TIF District. The excess tax revenue collected can only be used to fund projects located within the TIF District. The City of Rockford currently has 33 TIF districts.

OBJECTIVES FOR FISCAL YEAR 2022

- Determine how to fund improvements at the Global Trade Park using a combination of private and public dollars.
- Advance property acquisition control options with landowners in the Global Trade Park South Redevelopment Planning Area.
- Advance discussions and plans with OmniTRAX and Illinois Railway to upgrade access to Rockford Global Trade Park sites.
- Advance development of Business Park 2 & 20.
- Continue to work with Chicago Rockford International Airport to market and expand its Cargo Freight growth.
- Continue to work with AAR on its workforce fulfillment initiatives.
- Construct Logistics Parkway extension.
- Continue implementation of Global Trade Park branding and signage.
- Continue cooperative marketing plan for industrial TIFs with Rockford Area Economic Development Council (RAEDC).
- Prepare and assist landowners in advancing properties to the Qualified Sites Program.
- Complete annual Tax Increment Financing Report.
- Identify the best use for available properties and work towards site readiness

TAX INCREMENT FINANCING BUDGET SUMMARY

APPROPRIATION	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
CONTRACTUAL	7,401	204,408	12,797	$10,000	($2,797)
OTHER	4,647,019	3,920,969	4,294,966	3,218,508	(1,076,458)
TOTAL	$4,654,420	$4,125,377	$4,307,763	$3,228,508	($1,079,255)

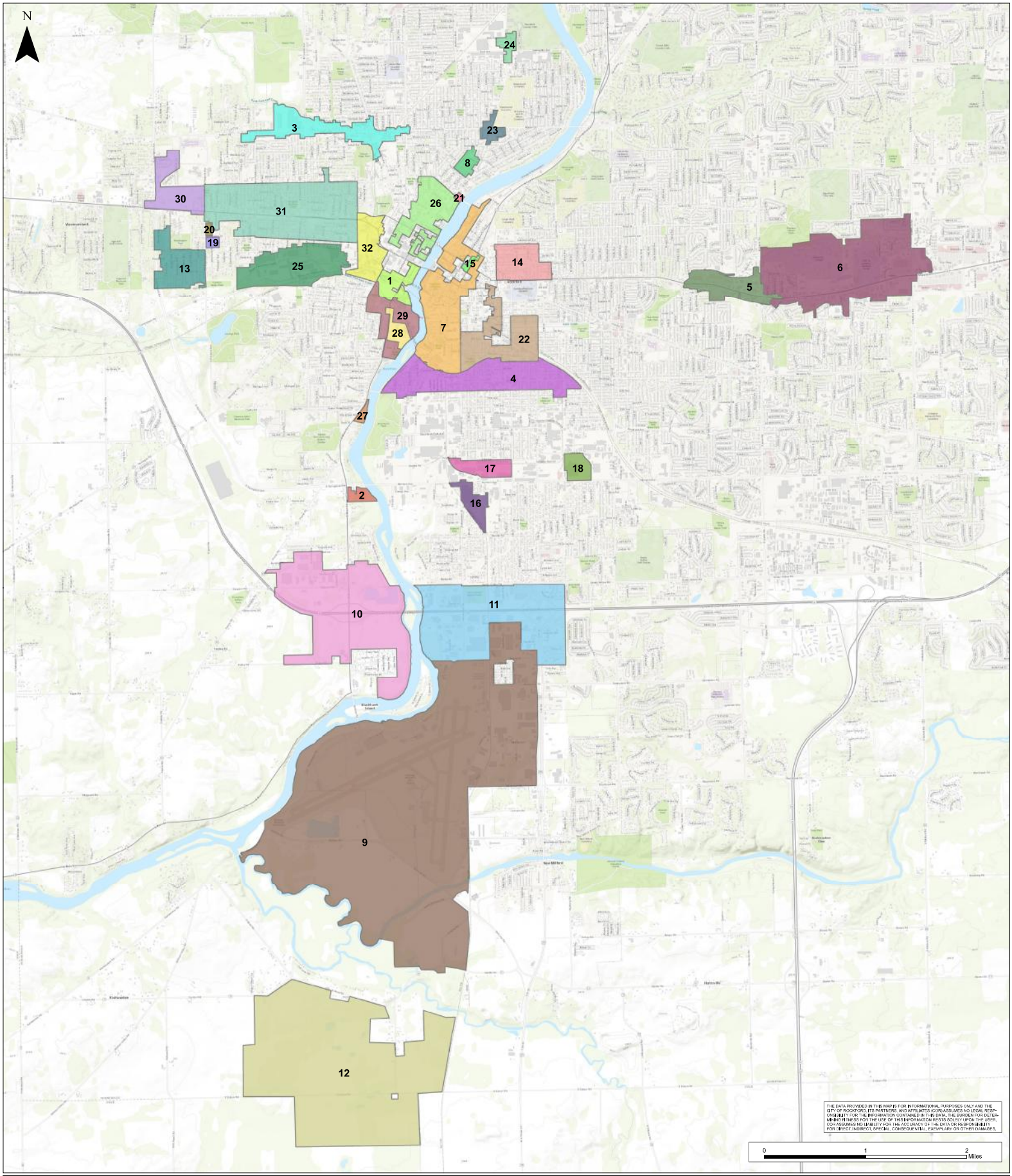
FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAX INCREMENT	$3,887,776	$4,302,029	$3,841,468	$5,915,186	$2,073,718
INTEREST INCOME	0	0	32,587	60,114	27,527
OTHER	107,909	397,914	277,914	762,047	484,133
TOTAL	$3,995,685	$4,699,943	$4,151,969	$6,737,347	$2,585,378

Tax Increment Financing Districts

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

The 2023-2027 forecasts assume operations will continue as they are programmed for 2022 and that costs will increase annually and assume a 1% in property tax growth.

	2023	2024	2025	2026	2027
REVENUES	$5,631	$5,744	$5,858	$5,976	$6,095
EXPENDITURES	2,505	$2,555	$2,606	$2,658	$2,711
EXCESS (DEFICIT)	3,126	3,189	3,252	3,317	3,384
BEGINNING BALANCE	(3,816)	(690)	2,499	5,751	9,068
ENDING BALANCE	($690)	$2,499	$5,751	$9,068	$12,452



Rockford TIF Districts - 2021

Existing Tax Increment Finance Districts & Final Levy Dates

1.	Amerock Hotel	12/31/2041
2.	Assisted Living / River Housing	12/31/2032
3.	Auburn Street	12/31/2037
4.	Broadway	12/31/2033
5.	E. State & Alpine	12/31/2030
6.	E. State & Mulford	12/31/2036
7.	East River	12/31/2033
8.	Garrison School	12/31/2029
9.	Global Trade Park #1	12/31/2027
10	Global Trade Park #2	12/31/2030
11.	Global Trade Park #3	12/31/2032
12.	Global Trade Park South	12/31/2035
13.	HOPE 6	12/31/2029
14.	Jackson School	12/31/2031
15.	Jefferson / N. 3rd St.	12/31/2036
16.	Kishwaukee/Harrison	12/31/2044
17.	Kishwaukee/Harrison #1	12/31/2029
18.	Kishwaukee/Harrison #2	12/31/2032
19.	Lincolnwood Estates I	12/31/2024
20.	Lincolnwood Estates II	12/31/2029
21.	Main / Whitman	12/31/2032
22.	Midtown	12/31/2032
23.	N Main & Auburn	12/31/2030
24.	North Main/ Eddy Ave	12/31/2028
25.	Preston & Central	12/31/2031
26.	River District North	12/31/2032
27.	River Oaks	12/31/2029
28.	South Main-Rock Street	1/17/2042
29.	South Rockford	12/31/2022
30.	Springfield Corners	12/31/2025
31.	West State & Central	12/31/2031
32.	West State & Kilburn	12/31/2031

Map Produced: October 18, 2021 - City of Rockford Community & Economic Development Department

Health and Human Services

MISSION STATEMENT

It is the mission of the Health and Human Services Department to serve Boone and Winnebago Counties as a Community Action Agency by engaging all citizens in building stronger communities. The vision of the Health and Human Services Department is a community of strong families and healthy neighborhoods.

PRIMARY FUNCTIONS

The primary function of the Health and Human Services Department is to provide services that address the needs of low income individuals and families living in Winnebago County. The goal of these services is to aid local residents to achieve, sustain and enhance healthy social and economic interdependence and to improve the quality of life for all local residents.

- **Early Care & Education (Head Start/Early Head Start/Maternal Infant Education & Child Development Home Visiting Program)** - These programs are aimed at meeting the educational, social, health, and emotional needs of low-income children, ages prenatal to five years living in Winnebago County, and providing support to their families. These program objectives are accomplished through a variety of options and program models that include home visiting, center based part day and full day preschool services and partnerships with other local early care and education providers.
- **Housing Assistance & Coordination** - Includes a continuum of housing services designed to prevent and end homelessness. The system is comprised of coordinated intake & assessment (homeless single point of entry), homeless prevention, temporary housing, condemnation relocation, ESG Rapid Rehousing, and the Continuum of Care programs which include transitional and permanent supportive housing.
- **Neighborhood Outreach** - Is designed to work with low-income neighborhoods to affect positive change. Currents efforts include the Coronado-Haskell neighborhood, the Belvidere Project and Neighborhood Network.
- **Community Health & Prevention** – Includes efforts to increase health and reduce negative health behaviors in the low-income population. These efforts include Social Norms, Beverage and Alcohol Sellers and Servers Education and Training (BASSET), Community Gardens and Summer Food.
- **Energy Assistance & Savings** - Programs that either create energy savings such as weatherization or emergency furnace or alleviate the cost burden of utilities for low income households such as the Low-Income Home Energy Assistance Program (LIHEAP, the Percentage of Income Payment Program (PiPP) and ComEd Hardship.
- **Job Creation & Placement** - 10% of all CSBG funds must be used to implement programs that result in job creation and training.
- **Self-Sufficiency Training & Case Management** - Includes efforts to improve educational and financial literacy as well as promoting better decision making. These efforts include the Scholarship program, Financial Literacy, and case management.
- **Emergency Assistance** - Provides limited financial assistance to persons experiencing a crisis beyond their control. Requires a commitment to specific steps toward ongoing improvement efforts.

Health and Human Services

OBJECTIVES FOR FISCAL YEAR 2022

- Sustain functional zero for chronic homelessness and veteran homelessness.
- Continue current efforts and seek new strategies and resources to support improved community health and prevention outcomes impacting low-income residents and neighborhoods (i.e., summer food, community gardens).
- Continue to support collaborative efforts toward a community wide system for improving early childhood development and family outcomes.
- Fully implement program changes for prenatal to age 5 Head Start Services as approved by the Office of Head Start in the new 5 year grant period that began in August, 2018.
- Continue efforts to measure and improve child and family outcomes for those participating in department early education program and services.
- Improve the collective impact of department services to low income residents and neighborhoods by systematically working with inter-department and community partners in the area of behavioral health, housing stability and quality, employment training and education attainment.
- Update fiscal procedures to support compliance with the federal Office of Management and Budget's new guidance on Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Super Circular").

HEALTH AND HUMAN SERVICES BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$6,174,177	$6,468,470	$6,404,451	$7,079,825	$611,355
CONTRACTUAL	3,165,735	3,148,009	2,836,782	3,151,230	3,221
SUPPLIES	542,183	754,300	426,051	754,300	0
OTHER	11,223,315	4,571,875	18,585,319	4,357,280	(214,595)
CAPITAL	74,930	0	104,950	0	0
TOTAL	$21,180,340	$14,942,654	$28,357,553	$15,342,635	$399,981

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
FEDERAL	$13,926,354	$16,224,384	$11,888,715	$11,888,715	$0
STATE	5,337,014	5,287,584	3,500,000	3,500,000	0
TOTAL	$19,263,368	$21,511,968	$15,388,715	$15,388,715	$0

Health and Human Services

HEALH AND HUMAN SERVICES DEPARTMENT PERSONNEL AUTHORIZATION

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
EXEC DIR HUMAN SERVICES	315	1.00	1.00	0.00
DEPUTY DIRECTOR HUMAN SERVICES	512	1.00	0.00	(1.00)
HEADSTART DIRECTOR	512	1.00	1.00	0.00
COMMUNITY SERVICES DIRECTOR	512	1.00	1.00	0.00
EARLY HEAD START TEAM LEAD	509	1.00	1.00	0.00
FAMILY SERVICES TEAM LEADER	509	2.00	1.00	(1.00)
HEALTH SERVICES TEAM LEADER	509	1.00	1.00	0.00
COMMUNITY PROGRAMS MANAGER	509	1.00	1.00	0.00
PARTNER SERVICES TEAM LEADER	509	1.00	1.00	0.00
COMMUNITY PARTNER COORDINATOR	507	4.00	4.00	0.00
ERSEA DATA COORDINATOR	507	0.00	1.00	1.00
PACE TEAM COORDINATOR	507	0.80	1.00	0.20
CS HOMELESS COORDINATOR	506	1.00	1.00	0.00
CS DRUGFREE COORDINATOR	506	1.00	0.00	(1.00)
CSBG PROGRAM COORDINATOR	506	1.00	0.00	(1.00)
COMMUNITY ENGAGEMENT COORD	506	1.00	1.00	0.00
WEATHERIZATION COORDINATOR	506	1.00	1.00	0.00
SPEC NEEDS/MENTL HEALTH CO EX	505	1.00	0.00	(1.00)
WEATHERIZATION SPECIALIST II	505	1.00	2.00	1.00
HOUSING ADVOCATE	505	2.00	7.00	5.00
RECRUITMENT/ENROLLMENT SPEC	505	1.00	0.00	(1.00)
GRANTS COMPLIANCE	505	0.00	1.00	1.00
ENERGY ASST PROG COORINDATOR	505	1.00	1.00	0.00
TRANSPORTATION SPECIALIST	505	1.00	1.00	0.00
SENIOR ADMIN ASSISTANT GF	505	1.00	1.00	0.00
YOUTH ADVOCATE WORKER	505	1.00	1.00	0.00
COACH / MENTOR	505	2.00	2.00	0.00
OUTREACH WORKER	504	2.00	3.00	1.00
WEATHERIZATION SPECIALIST I	503	1.00	1.00	0.00
ERSEA DATA SPECIALIST	503	0.00	1.00	1.00
INTAKE SPECIALIST	503	0.00	7.00	7.00
SENIOR ACCOUNTANT	108	1.00	1.00	0.00
ACCOUNTANT	107	1.00	1.00	0.00
SENIOR ACCOUNT CLERK HS	102	2.00	3.00	1.00
ADMINISTRATIVE ASSISTANT GF	501	2.00	2.00	0.00
SENIOR OFFICE ASSISTANT GF	501	3.00	1.00	(2.00)
PROGRAM DATA SPECIALIST	501	1.00	0.00	(1.00)
MAINTENANCE REPAIR TECH AFHN	SAFETY	0.63	0.63	0.00
TEACHER	AF	25.26	15.84	(9.42)
EHS HOME VISITOR TEACHER	AF	8.00	11.00	3.00
PACE TEACHER	AF	9.48	7.00	(2.48)
FAMILY SUPPORT SPECIALIST	AF	0.00	9.60	9.60
ASSISTANT TEACHER	AF	1.52	0.00	(1.52)
PROGRAM SUPPORT ASST 49 WK	AF	3.00	1.52	(1.48)
OFFICE ASSISTANT	AF	0.00	3.00	3.00
TOTAL PERSONNEL		**91.69**	**101.59**	**9.90**

Health and Human Services

BUDGET HIGHLIGHTS

- Personnel budget numbers reflects updates in several staff allocations, 2% wage adjustment, changes in health insurance elections and decreases in Illinois Municipal Retirement Fund (IMRF).
- Contractual expenses increase $3,221 primarily due to purchase of services.
- Supplies expenses remain the same as in 2021.
- Other expenses decrease $214,595 primarily due to rental assistance.

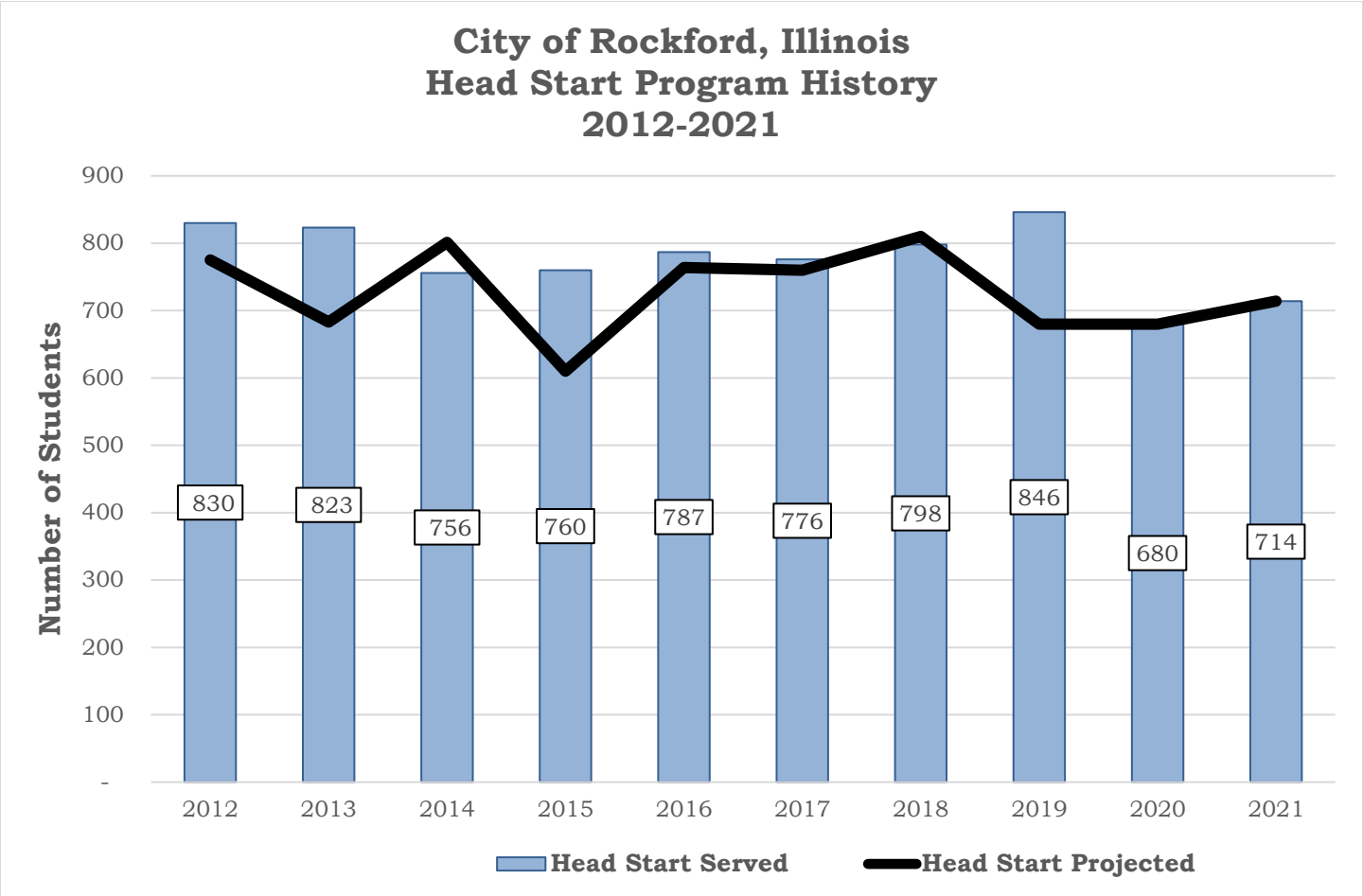
HEALTH AND HUMAN SERVICES DEPARTMENT PERFORMANCE MEASURES

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET
ELIMINATION OF YOUTH HOMELSSNESS	100%	100%	90%	100%
% FAMILY/SINGLE HOMELESSNESS	90%	90	90%	90%
% OF GARDENS HOLDING TEACHING EVENTS	75%	0%	0%	0%
% OF FUNDED NEIGHBORHOODS COMPLETING PROJECTS	0%	75%	0%	0%
% HOMES WEATHERIZED THAT MET AIR SEALING TARGET	98%	98%	98%	98%
% OF ON TIME PiPP PAYMENTS	85%	90%	90%	90%
% ENROLLED IN JOB TRAINING WHO COMPLETE TRAINING	95%	90%	90%	90%
% ENROLLED IN WORK EXPERIENCE WHO COMPLETE PROGRAM**	50%	---------	---------	---------
% HOUSEHOLDS STABILIZED DUE TO EMERGENCY ASSISTANCE	90%	90%	90%	90%
HEAD START FUNDED ENROLLMENT	658	534	534	534
EARLY HEAD START FUNDED ENROLLMENT	188	146	180	180
HEAD START/EARLY HEAD START FAMILIES SERVED	744	725	714	714
EARLY HEAD START PREGNANT WOMEN SERVED	13	10	12	12
EARLY HEAD START/CHILD CARE PARTNERSHIP FUNDED ENROLLMENT	61	40	0	0
HEAD START/PRE-K FUNDED ENROLLMENT	0	0	0	0

**program suspended/eliminated

Health and Human Services

OPERATIONAL INFORMATION



The Head Start Program is aimed at meeting the educational, social, health, and emotional needs of low-income preschool children and their families in Winnebago County. The program has four different service options which consist of home base schooling, students in part day classes, students in a full-time day setting, and family plus. In 2021, the Health and Human Services Department provided the program to an estimated 714 children.

Rockford Mass Transit District Subsidy

MISSION STATEMENT

The City, along with Federal and State governments, finances the operating deficits of the Rockford Mass Transit District (RMTD) so that it can provide public transit service to City residents.

PRIMARY FUNCTIONS

The primary function of the Rockford Mass Transit District is to provide fixed route and paratransit service with 40 route buses operating over 17 routes Monday to Saturday, six late night routes and five Sunday routes. Special services are also offered on an as-needed basis. In addition to offering wheelchair accessible service on all routes, the District also provides demand ride and subscription services to disabled and elderly residents. The District also provides service to Belvidere, Machesney Park and Loves Park, for which it is reimbursed.

ROCKFORD MASS TRANSIT DISTRICT SUBSIDY BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
CONTRACTUAL	$1,524,000	$1,524,000	$1,524,000	$1,524,000	$0
TOTAL	$1,524,000	$1,524,000	$1,524,000	$1,524,000	$0

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
GENERAL REVENUES	$1,524,000	$1,524,000	$1,524,000	$1,524,000	$0
TOTAL	$1,524,000	$1,524,000	$1,524,000	$1,524,000	$0

BUDGET HIGHLIGHTS

- The 2022 RMTD budget, July 1, 2021, to June 30, 2022, proposes spending $21,323,385.
- 2022 operating revenue from the District is estimated at $1,176,754. Overall, District revenues account for 6% of the necessary funding with the remaining $20,146,631 (94%) being provided by the Federal Government, the State of Illinois and area municipalities.

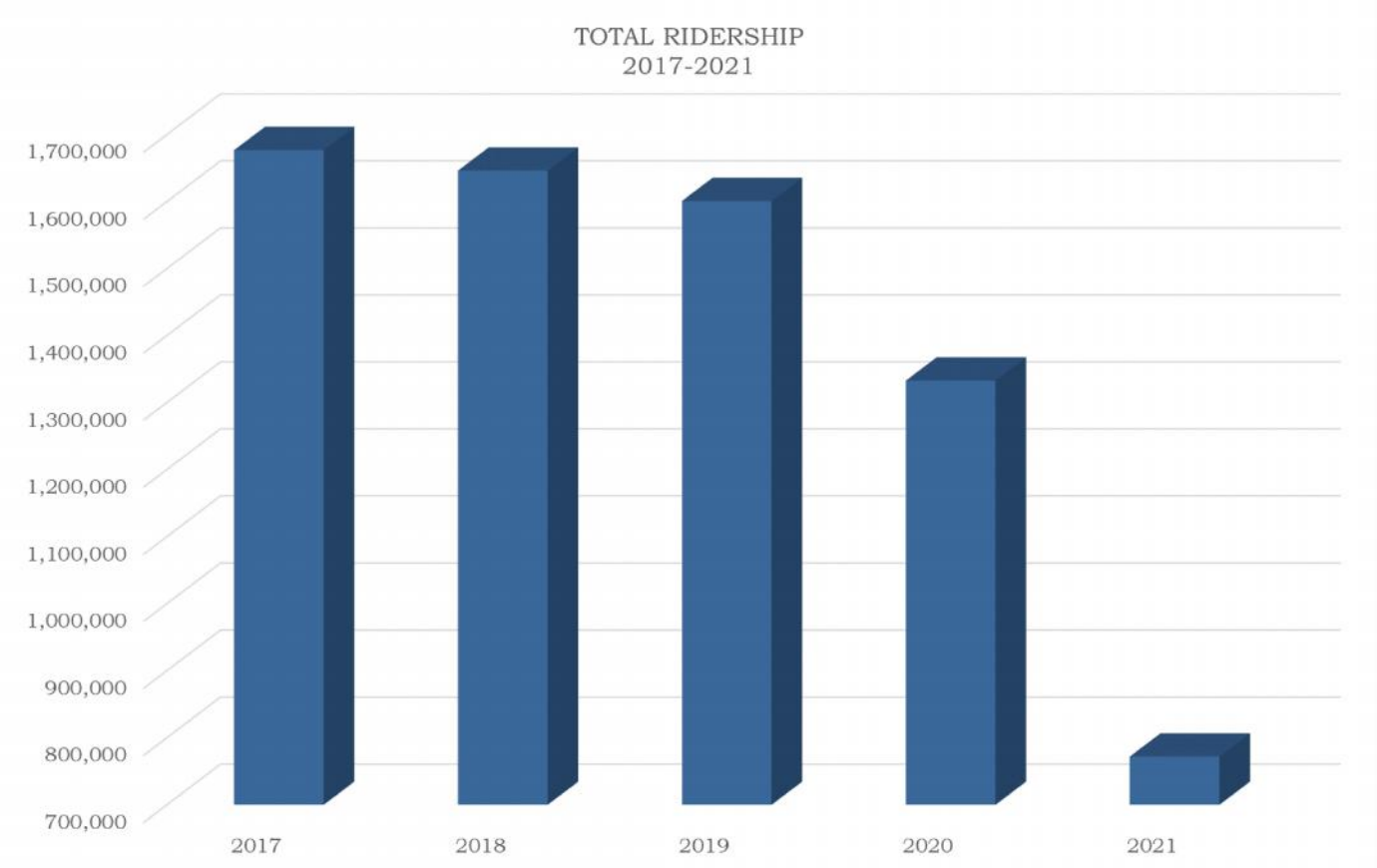
RMTD CITY SUBSIDY FIVE YEAR FINANCIAL FORECAST (IN 000's) - CITY FISCAL YEAR

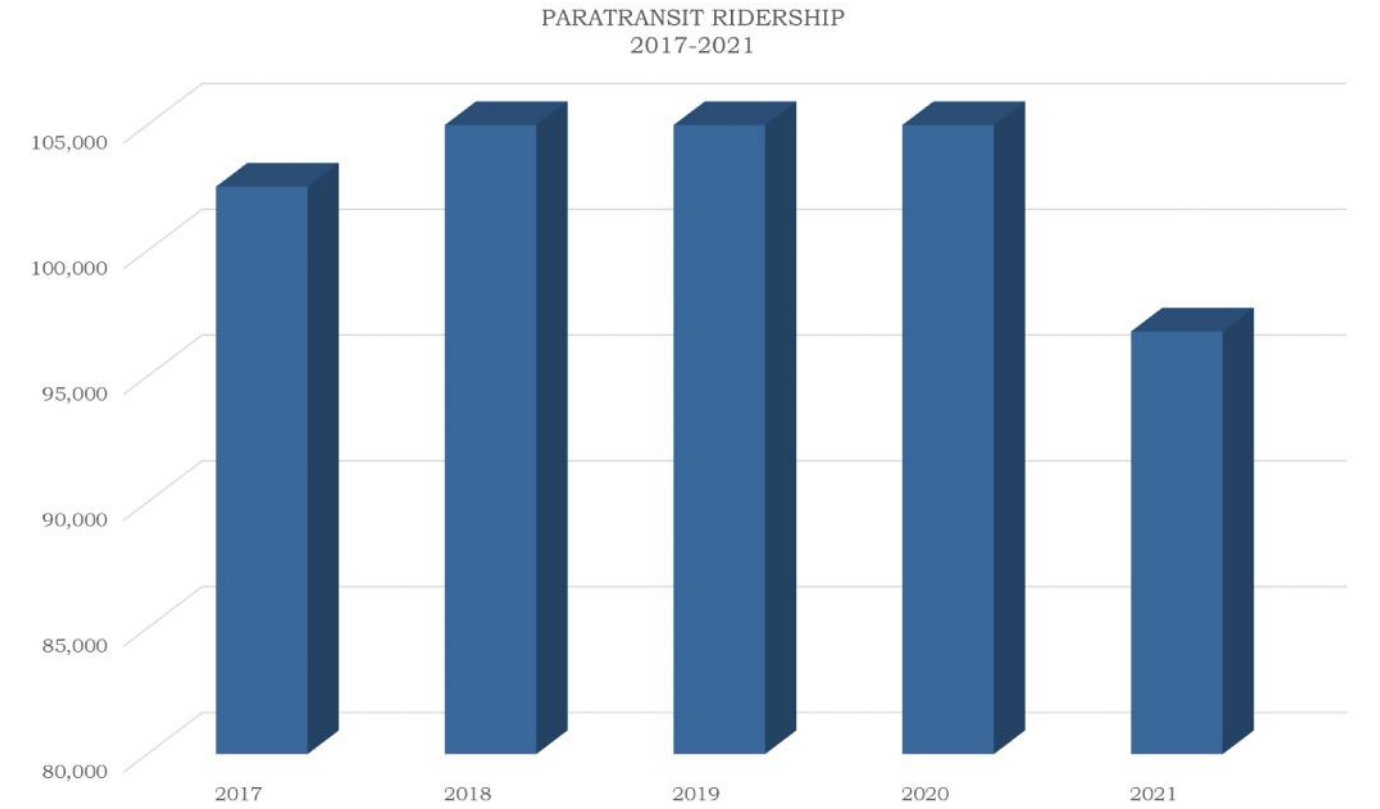
The City is committed to financing the operating deficit remaining after Federal and State subsidies have been received. Given the uncertainty of Federal funding, subsidy forecasts are hard to project. The last fare increase was from $1.00 to $1.50 in 2009.

	2023	2024	2025	2026	2027
CITY SUBSIDY	$1,524	$1,524	$1,524	$1,524	$1,524

Rockford Mass Transit District Subsidy

OPERATIONAL INFORMATION





Rockford Public Library

MISSION STATEMENT

The mission of Rockford Public Library is to enhance community life and development by informing, educating, entertaining, and providing cultural enrichment to all people of all ages and by continuously collecting information to address the diverse interests of our dynamic community.

PRIMARY FUNCTIONS

The primary function of the Library is to provide a variety of services to the public through the Main Downtown facility, the three branch extensions, and the Nordlof Center. There are six primary operating divisions throughout the library network.

- **Administrative** - The Administrative Division provides all administrative and support services in order to maintain library operations.
- **Adult Services** - The primary responsibility of the Adult Services Division is to provide information in the form of media and non-print media, as well as instructions for use. This division is also responsible for providing cultural event programs and instructions in utilizing computers for information purposes.
- **Youth Services** - Youth Services provides story programs, children's books, reference materials, periodicals, and non-print media to children, parents, and teachers. An introduction to computers, the Internet, and other electronic information is also available in this division.
- **Circulation** - The primary responsibility of the Circulation Division is to checkout and return library materials, perform borrower's registration, and process reserves and overdue loans.
- **Collection Management & Technical Services** - The primary responsibility of the Collection Management & Technical Services Division is to identify, order, receive, and catalog all library materials for use by the public. It is also responsible for identifying and withdrawing materials no longer needed in the collection.
- **Physical Facilities** - Physical Facilities is responsible for maintaining the appearance and physical operations of the Hart Interim Library, Nordlof Center and all branches.
- **Branch Services** - There are three branch divisions of the Rockford Public Library (Montague, East, and Rockton). Each division is independent of each other and is supervised by a Manager. The branches provide a basic collection of print, media, and electronic database resources that are appropriate for the community. Each branch also provides circulation, library card registration, reference, programming, and Internet access services to the public.
- **Nordlof Center** – The primary function of the 30,000 square-foot facility is to provide cultural enrichment to the community through a variety of service and venues as a multi-use performance and classroom venue for the region's performing arts and technology training needs.

OBJECTIVES FOR FISCAL YEAR 2022

- Continue to cooperate with ComEd on remediation project at the Main Library.
- Improve literacy levels in the community, with a concentration on early childhood and family literacy.
- Increase community attendance at classes and special events to encourage lifelong learning.
- Continue to provide staff training in customer service techniques, technology, reader's assistance and other skills to empower employees to assist community.

Rockford Public Library

- Continue to work with architects to design the Replacement Main Library.
- Continue to develop strategic plan.
- Further develop Maker Space learning opportunities.

ROCKFORD PUBLIC LIBRARY BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$4,702,287	$5,045,254	$4,011,004	$4,577,766	($467,488)
CONTRACTUAL	2,292,678	1,922,426	1,480,522	1,942,162	19,736
SUPPLIES	1,148,905	1,399,622	1,633,887	1,446,611	46,989
OTHER	259,416	302,448	243,963	236,988	(65,460)
CAPITAL	71,709	10,000	513,362	50,000	40,000
TOTAL	$8,474,995	$8,679,750	$7,882,738	$8,253,527	($426,223)

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
LIBRARY OPERATIONS	$7,060,485	$7,057,888	$7,096,000	$6,943,104	($152,896)
LIBRARY MAINTENANCE	283,804	283,025	284,000	289,296	5,296
REPLACEMENT TAXES	934,580	835,275	750,000	600,000	(150,000)
FINES	54,722	32,356	37,448	18,635	(18,813)
NON-RESIDENT FEES	13,688	13,116	15,502	7,715	(7,787)
SERVICE CHARGES	31,849	18,190	56,800	28,525	(28,275)
RENTS AND REIMBURSEMENTS	67,784	21,662	50,000	15,000	(35,000)
INTEREST INCOME/ENDOWMENTS	335,662	140,793	40,000	30,000	(10,000)
STATE OF ILLINOIS	193,249	191,089	180,000	180,000	0
FROM OTHER GOVERNMENTS	149,819	110,656	100,000	100,000	0
MISCELLANEOUS	1,041,701	917,120	70,000	41,252	(28,748)
TOTAL	$10,167,342	$9,621,170	$8,679,750	$8,253,527	($426,223)

Rockford Public Library

ROCKFORD PUBLIC LIBRARY AUTHORIZED POSITIONS

POSITION TITLE	POSITION RANGE	2021 FTE	2021 EMPLOYEES	2022 FTE	2022 EMPLOYEES	FTE CHANGE	INCREASE/ (DECREASE)
LIBRARIAN	LIBR	7.00	7	7.00	7	0.00	0.00
LIBRARY CLERK	LCLK	21.00	23	21.00	23	0.00	0.00
LIB MAINTENANCE ASSISTANT	LAST	3.00	3	3.00	3	0.00	0.00
LIBRARY ASSISTANT	LAST	14.00	23	14.00	23	0.00	0.00
LIB EXECUTIVE DIRECTOR	L31	1.00	1	1.00	1	0.00	0.00
LIB ASSISTANT DIRECTOR	L30	2.00	2	2.00	2	0.00	0.00
LIB FINANCE DIRECTOR	L29	1.00	1	1.00	1	0.00	0.00
LIB ADULT SERVICES MGR	L28	0.00	0	0.00	0	0.00	0.00
LIB BRANCH MNGR II MLS	L28	0.00	0	0.00	0	0.00	0.00
LIB INFORMATION TECH MGR	L28	0.00	0	0.00	0	0.00	0.00
LIB PERSONNEL OFFICER	L28	1.00	1	1.00	1	0.00	0.00
LIBRARY DEVELOPMENT DIRECTOR	L28	1.00	1	1.00	1	0.00	0.00
LIBRARY MARKETING DIRECTOR	L28	1.00	1	1.00	1	0.00	0.00
LIB CHILDREN AND YOUTH SERVICES MANAGE	L28	0.00	0	0.00	0	0.00	0.00
LIB ASSISTANT MANAGER COLLECTIONS	L27	1.00	1	1.00	1	0.00	0.00
LIB CIRCULATION SERVICES MANAGER	L27	1.00	1	1.00	1	0.00	0.00
LIB PHYSICAL FACILITIES DIRECTOR	L27	1.00	1	1.00	1	0.00	0.00
ILS SPECIALIST	L26	0.00	0	0.00	0	0.00	0.00
LIB INFORMATION TECH AST	L26	2.00	2	2.00	2	0.00	0.00
NETWORK ADMINISTRATOR	L26	1.00	2	1.00	2	0.00	0.00
LIB TRAIN/DEVELOP SPEC	L26	1.00	1	1.00	1	0.00	0.00
LIBRARY BRANCH MANAGER	L26	1.00	1	1.00	1	0.00	0.00
MOBILE LIBRARY MANAGER	L26	1.00	1	1.00	1	0.00	0.00
NORDLOF CENTER MANAGER	L26	1.00	1	1.00	1	0.00	0.00
NORDLOF THEATHER MANAGER	L25	1.00	1	1.00	1	0.00	0.00
NORDLOF AUDIO/VISUAL MANAGER	L25	1.00	1	1.00	1	0.00	0.00
LIB ADMIN SECRETARY	L24	1.00	1	1.00	1	0.00	0.00
LIB CFO ASSISTANT	L22	1.00	1	1.00	1	0.00	0.00
LIB COMMUNITY RELATIONS ASSISTANT	L22	1.00	1	1.00	1	0.00	0.00
LIB COMMUNITY RELATIONS CLERK	L21	0.00	0	0.00	0	0.00	0.00
LIB FINANCE CLERK	L21	0.00	0	0.00	0	0.00	0.00
LIB ADMIN CLERK	L20	0.50	1	0.50	1	0.00	0.00
LIBRARY SENIOR PAGE	L02	0.00	0	0.00	0	0.00	0.00
LIBRARY PAGE	L01	0.00	0	0.00	0	0.00	0.00
TOTAL PERSONNEL		**67.50**	**80.00**	**67.50**	**80.00**	**0.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel expenses decrease with changes in personnel and decreases in Illinois Municipal Retirement Fund (IMRF) offset by increases due to changes in health insurance elections.
- Contractual expenses increase due to changes in service contracts.
- Other expenses decrease $65,460 due reduction in to property taxes and debt service payments.
- Capital expenses increase by $40,000 due to planned office equipment purchases.

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

The 2022-2026 five-year financial forecast assumes three percent assessed valuation growth and a 32-cent property tax rate for operations and maintenance tempered by the impact of tax caps. As can be seen in the schedule below, the tax cap erodes the library's fiscal base. Other forms of revenue increase approximately five percent each year. Expenditures for personnel and supply cost are assumed to increase 3% annually; contractual costs are expected to increase 3.5% each year. All other expenditure types (other, interest, capital) are budgeted at current levels.

Rockford Public Library

Tax rate limits are 30 cents for operations and two cents for maintenance.

	2022	2023	2024	2025	2026
REVENUES	$7,871	$8,100	$8,285	$8,528	$8,727
EXPENSES	11,034	11,526	12,042	12,583	13,150
EXCESS (DEFICIT)	(3,163)	(3,426)	(3,757)	(4,055)	(4,423)
BEGINNING BALANCE	2,130	(1,033)	(4,459)	(8,216)	(12,271)
ENDING BALANCE	($1,033)	($4,459)	($8,216)	($12,271)	($16,694)
PROPERTY TAX RATES (CENTS)					
OPERATIONS	30.0	30.0	30.0	30.0	30.0
MAINTENANCE	2.0	2.0	2.0	2.0	2.0
TOTAL LIBRARY RATE	32.0	32.0	32.0	32.0	32.0

CAPITAL EQUIPMENT

Planned fixed assets include building improvements for 2022:

EQUIPMENT	QUANTITY	BUDGET EACH	AMOUNT
OFFICE EQUIPMENT	1	50,000	50,000
TOTAL			$50,000

Police Department

MISSION STATEMENT

It is the mission of the Police Department to provide for the safety and welfare of the people of Rockford so they may enjoy the benefits of being secure in their person, property, and state of mind. The Department accomplishes this mission by enforcing the law, preserving peace, preventing crime, controlling traffic, and protecting civil rights and liberties.

PRIMARY FUNCTIONS

There are three primary operating bureaus within the Police Department.

- **Administrative Services** - Administrative Services is responsible for functions in divisions that include evidence and property control, administration, fiscal services, recruiting, research and development, personnel, and records.
- **Field Services** - Field Services is responsible for overseeing the patrol division and a variety of special and operational functions, which includes the K9, school liaison unit, traffic division, support services, M3 Team, and Community Services.
- **Investigative Service** - The Investigative Services Bureau is responsible for training, professional standards, and investigative services in divisions including youth investigations, victim/witness assistance, adult investigations, narcotics, and scientific services.

OBJECTIVES FOR FISCAL YEAR 2022

- Continued work on domestic violence reduction in partnership with the Mayor's Office of Domestic Violence and Human Trafficking along with the Family Peace Center.
- Further development of the Department's initiative in reducing mental health calls for service through the Community Co-Responder Team.
- Growth of partnerships with local, state, and federal law enforcement agencies to combat regional and national crime trends.
- Enhance traffic enforcement efforts to repel the dangerous increase in fatal and major motor vehicle related traffic crashes.
- Use motor vehicle traffic crash analytics to tailor enforcement strategies at high-risk locations.
- Review of juvenile crime trends and develop strategies that focus on the reduction of youth involvement.
- Complete the Implementation of a body worn camera program Department wide to better serve the citizenry and protect sworn personnel.
- Integrate the body worn camera and in-car camera technology to increase operational effectiveness.
- Continued work on the new regional records management system to maximize the efficiency of this technology investment.
- Utilize the office of the Public Information Officer to assist with traffic safety information dissemination, and responsible driving compliance.
- Continued collaboration with Rockford Public School District 205 on early learning reading programs.
- Additional collaboration with public and private youth service providers.
- Continued investment in officer safety by offering the most up-to-date industry standard training available.
- Ensure all Department personnel have access to quality physical and mental health wellness options, based on current and future provider partnerships.

Police Department

- Invest in command personnel advanced training opportunities to put forth the highest quality senior management team.
- Focus on career path development for all employees and enhanced structure building of personnel promoted to new assignments.

POLICE DEPARTMENT BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$48,062,103	$51,190,939	$51,940,867	$52,798,954	$1,608,015
CONTRACTS	10,281,210	10,666,528	10,683,585	10,892,571	226,043
SUPPLIES	972,995	1,126,893	741,082	1,498,233	371,340
OTHER	2,240,903	3,305,059	2,249,137	3,316,418	11,359
CAPITAL	1,102,686	0	564,592	2,171,345	2,171,345
TOTAL	$62,659,896	$66,289,419	$66,179,262	$70,677,521	$4,388,102

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
POLICE PROTECTION	$9,010,086	$9,614,438	$10,200,000	$9,659,746	($540,254)
POLICE PENSION	7,346,209	8,190,434	9,076,683	9,348,568	271,885
SCHOOL CROSSING GUARD	63,051	62,668	63,000	63,000	0
FRINGE BENEFIT REIMB	1,850,199	1,895,184	2,049,767	2,071,662	21,895
911 FRINGE BENEFIT REIMB	505,263	505,263	505,263	442,944	(62,319)
REPLACEMENT TAXES	914,200	941,600	863,700	1,166,000	302,300
MAGISTRATE FINES	541,527	436,913	800,000	800,000	0
FEES	1,193,095	617,090	1,260,500	1,145,500	(115,000)
PARKING SYSTEM PURCH SERV	73,300	91,280	93,106	94,968	1,862
FROM OTHER GOVERNMENTS	2,009,144	1,755,183	1,963,131	1,861,500	(101,631)
PROPERTY FORFEITURES	62,361	274,568	25,000	25,000	0
CAPITAL LEASE FUNDS	9,650,687	9,650,687	0	2,171,345	2,171,345
GENERAL REVENUES	27,719,841	28,624,587	39,389,269	41,827,288	2,438,019
TOTAL	$60,938,963	$62,659,896	$66,289,419	$70,677,521	$4,388,102

Police Department

POLICE DEPARTMENT AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
SWORN				
CHIEF	427	1.00	1.00	0.00
DEPUTY CHIEF	424	1.00	1.00	0.00
ASSISTANT DEPUTY CHIEF	423	5.00	5.00	0.00
LIEUTENANT	420	10.00	10.00	0.00
SERGEANT	P-3	32.00	32.00	0.00
INVESTIGATOR	P-2	74.00	74.00	0.00
PATROL OFFICER	P-1	178.00	178.00	0.00
CIVILIAN				
BUSINESS MGR	111	1.00	1.00	0.00
POLICE INFORMATION MGMT ADMIN	110	1.00	1.00	0.00
CAMP HOPE PROJECT MGR	109	1.00	1.00	0.00
ASSIST POLICE INFO MGMT ADMIN	109	1.00	1.00	0.00
CITIZEN REPORTING SUPV	109	1.00	1.00	0.00
MEDIA AND MARKETING COORD	108	1.00	1.00	0.00
CRIME ANALYST	107	2.00	2.00	0.00
FINANCIAL ANALYST	107	1.00	1.00	0.00
INFORMATION SYSTEMS TECH	107	0.00	0.00	0.00
PROPERTY & EVIDENCE SUPV	107	1.00	1.00	0.00
FISCAL SERVICES SPECIALIST	105	0.00	0.00	0.00
SENIOR ADMINISTRATIVE ASST	105	2.00	2.00	0.00
ASSET SEIZURE ANALYST	105	1.00	1.00	0.00
ADMINISTRATIVE ASST	102	1.00	1.00	0.00
MGR DOM VLNCE & HMN TRAF PREV	212	1.00	0.00	(1.00)
EXEC DIR OF DOM & COMM VIOLENCE	214	0.00	1.00	1.00
DEP DIR OF DOM & COMM VIOLENCE	110	0.00	1.00	1.00
MGR OF YOUTH PREV & INTERV STRAT	109	0.00	1.00	1.00
DATA SPECIALIST	109	0.00	1.00	1.00
POLICE TECHNICIAN	A-22	5.00	5.00	0.00
PROPERTY & EVIDENCE TECH	A-22	2.00	2.00	0.00
CITIZEN REPORTING ASST	A-20	9.00	9.00	0.00
SENIOR CLERK	A-19	3.00	3.00	0.00
DATA ENTRY OPERATOR	A-18	10.00	10.00	0.00
TOTAL PERSONNEL		**345.00**	**348.00**	**3.00**

BUDGET HIGHLIGHTS

- Personnel budget numbers reflects changes in the Office of Domestic Violence and Human Trafficking and an increase of one Data Specialist, 2% wage adjustment, changes in health insurance election and decreases in Illinois Municipal Retirement Fund (IMRF) rates.
- Pension contribution increases $574,185 or 6%.
- Contractual expenses increases $226,043 primarily due to internal service charges and travel and training offset by decreases in service contracts and vehicle maintenance.
- Supplies expenses increases $371,340 primarily due to small tools supplies and computer noncapital for the purchase of body worn cameras and uniform purchases.

Police Department

- Other expenses reflects estimated lease payments for vehicles and estimated bond payments for Police Stations District 1, District 2 and District 3 and the new evidence facility opening in 2021.
- Capital expenses decreased $2,171,345 due to vehicle purchases, indoor and outdoor training, and building improvements.

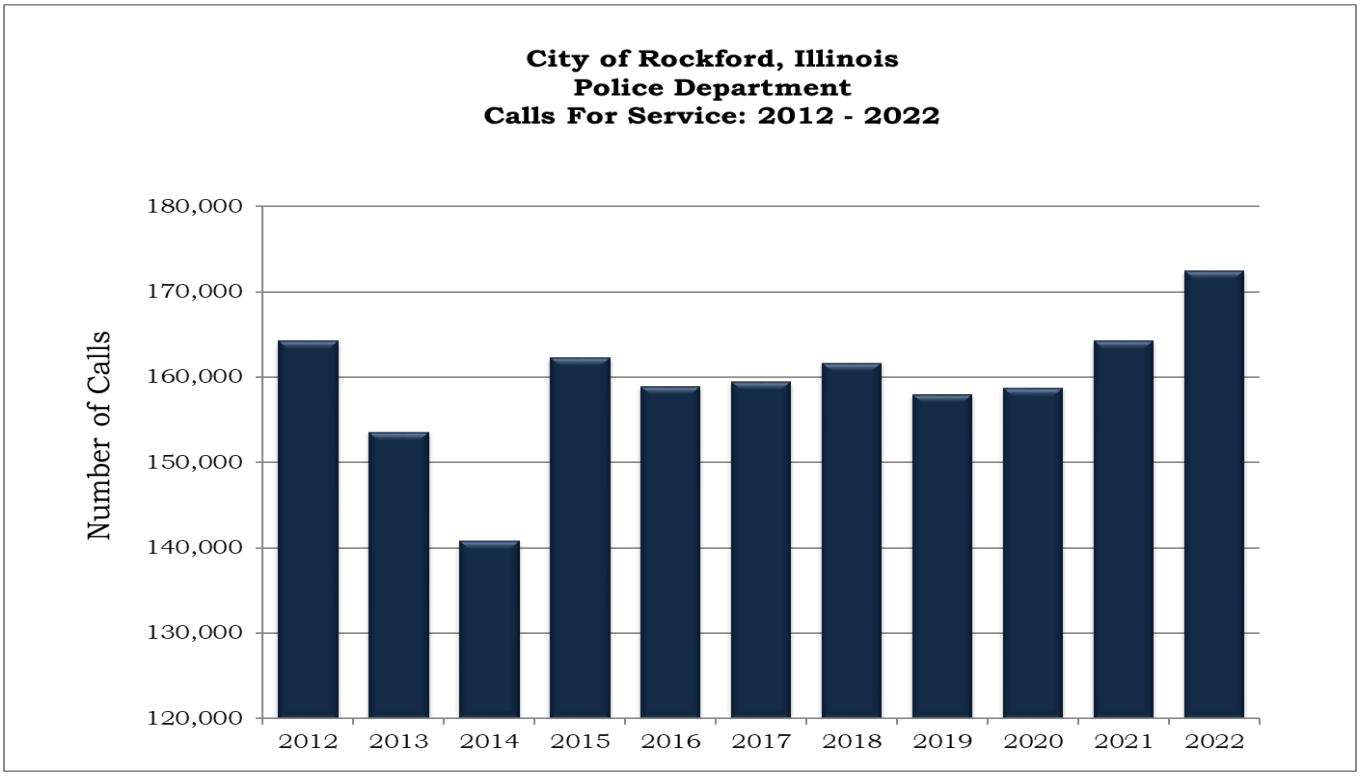
CAPITAL EQUIPMENT

	QUANTITY	BUDGET EACH	TOTAL BUDGET
VAN	1	70,448	70,448
MARKED SEDAN/SUV	26	49,909	1,297,630
TRUCK	1	39,516	39,516
COMMAND SUV	3	56,677	170,031
UNMARKED SQUAD/SUV	5	30,544	152,720
TOTAL	36		$1,730,345

POLICE DEPARTMENT PERFORMANCE MEASUREMENTS

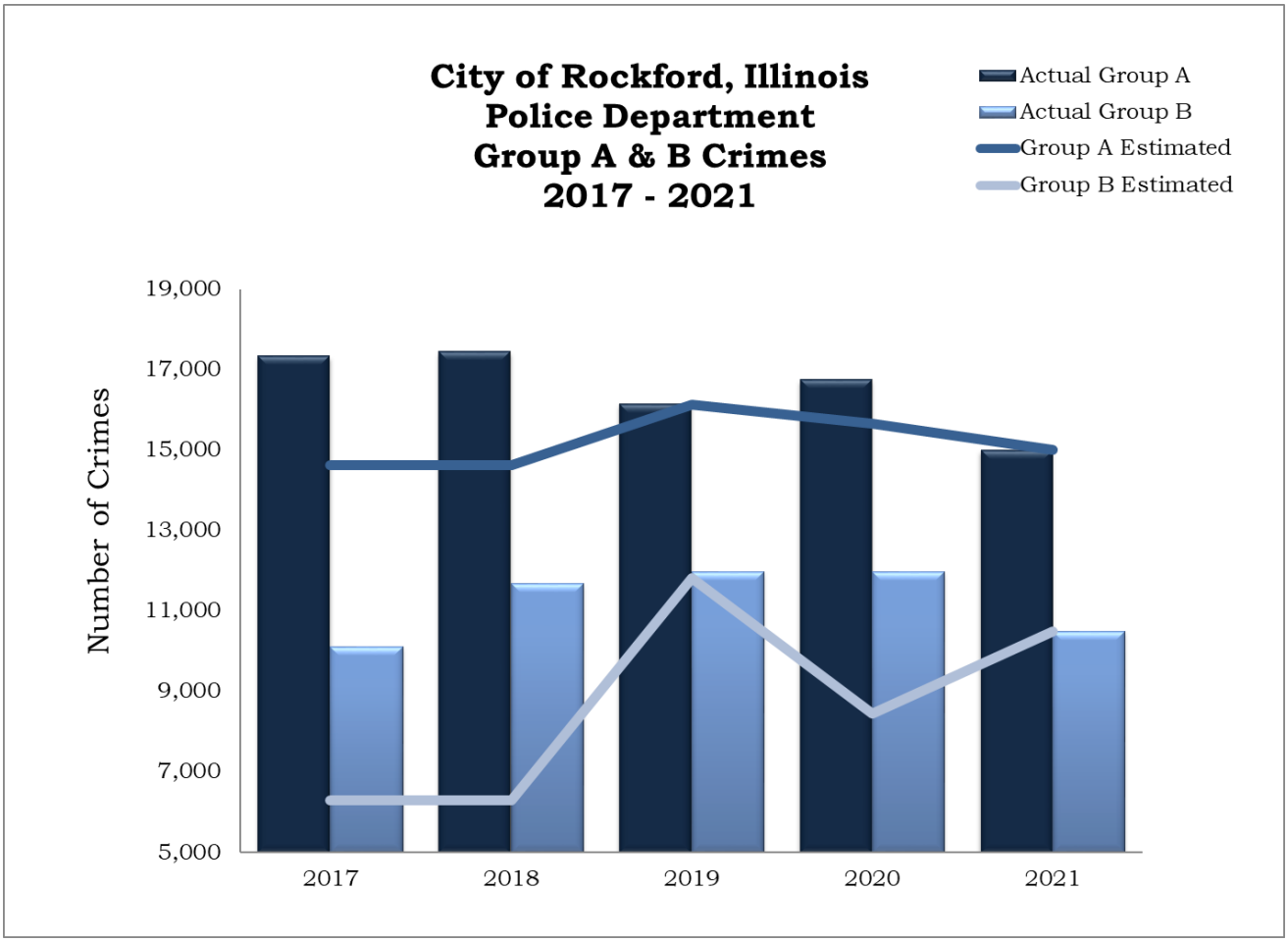
	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET
GROUP A OFFENSES	17,433	17,100	15,000	13,950
GROUP B OFFENSES	11,692	11,417	10,500	9,429
% GROUP A OFFENSES CLEARED	44.00%	43.50%	40.00%	38.00%

OPERATIONAL INFORMATION



Police Department

The chart above demonstrates slight variations in calls over the past ten years with a slight spike in 2012. Calls are down by 3.19% since 2011. Calls in 2020 increased from 2019 to 158,808. Calls in 2021 have increased from 2020 to 164,341.



As of 2006, the Rockford Police Department records and reports data based on NIBRS (National Incident-Based Reporting System) guidelines. NIBRS criminal offenses are made up of Group A and Group B crimes that include homicide, robbery, assault, burglary, weapon offenses, drug related offenses, criminal damage to property, prostitution, forgery and theft.

As of 2021, the amount of Group A Crimes have decreased by 13.5% to 15,000 and Group B crimes have increased by 3.0% to 11,987. Crimes in 2021 are estimated to decrease from 2020's total.

Fire Department

MISSION STATEMENT

The mission of the Rockford Fire Department is to protect the lives and property of our community through fire, emergency medical, and life safety services.

PRIMARY FUNCTIONS

There are four primary operating divisions within the Fire Department.

- **Administrative Services** Administrative Services provides the administrative and technical services that are necessary to support the operations of the Department.
- **Operations** The Operations Division is primarily responsible for the eleven fire stations located throughout the City, ambulance service, and disaster management.
- **Fire Prevention** This division is responsible for inspection, code enforcement, arson investigation, public education, community risk reduction, and activities aimed at the prevention of emergencies and fires.
- **Training** The Training Division is responsible for developing and administering the Department's training program. This division also includes the EMS Mobile Integrated Health program.

OBJECTIVES FOR FISCAL YEAR 2022

- Maintain Accreditation from Center for Public Safety Excellence (CPSE) Commission on Fire Service Accreditation International (CFAI), Commission on Accreditation of Ambulance Services (CAAS), and Government Fleet Management Operation (GFMO) for our Fire Maintenance Facility.
- Maintain the Automotive Service Excellence (ASE) "Blue Seal of Excellence" and relevant Emergency Vehicle Technician (EVT) Certifications.
- Explore new and innovative technologies to improve the service levels and efficiencies of the department.
- Continue to improve employee development and educational programs.
- Continue to identify and implement ways to improve the safety of the members of the Department.
- Continue to educate and promote the importance of employee health and wellness.
- Continue to expand and enhance community partnerships and recruitment efforts.
- Continue to explore various grant opportunities to further support the department's mission and goals.
- Continue to work to improve the disaster preparedness of the community.
- Conduct budgeted maintenance and improvements facilities and infrastructure and continue to plan for long term renovation projects.
- Work to further develop the Mobile Integrated Healthcare program.
- Research and implement inventory management system.
- Continue to expand services offered by our Fire Maintenance Facility.

Fire Department

FIRE DEPARTMENT BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$47,585,843	$47,796,773	$48,714,803	$50,413,118	$2,616,345
CONTRACTUAL	6,366,120	4,686,300	9,120,683	4,488,106	(198,194)
SUPPLIES	1,907,460	1,052,940	1,428,455	1,164,210	111,270
OTHER	1,353,311	1,504,961	1,504,961	1,364,877	(140,084)
CAPITAL	3,544,383	250,000	1,379,918	3,301,249	3,051,249
TOTAL	$60,757,117	$55,290,974	$62,148,820	$60,731,560	$5,440,586

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FIRE PROTECTION	$8,449,288	$8,602,617	$10,200,000	$9,659,746	($540,254)
FIRE PENSION	6,853,750	7,067,033	10,698,231	11,510,616	812,385
FRINGE BENEFIT REIMB	1,742,034	1,886,100	1,996,310	2,118,523	122,212
911 FRINGE BENEFIT REIMB	195,344	201,091	207,017	201,854	(5,163)
REPLACEMENT TAX	1,091,400	1,074,925	1,040,000	1,403,900	363,900
AMBULANCE CHARGES	7,017,443	13,056,581	13,000,000	10,500,000	(2,500,000)
OTHER CHARGES	344,000	340,000	552,000	740,000	188,000
CAPITAL LEASE FUNDS	0	2,595,000	250,000	3,301,249	3,051,249
GENERAL REVENUES	24,804,655	25,933,770	17,347,416	21,295,672	3,948,257
TOTAL	$50,497,914	$60,757,117	$55,290,974	$60,731,560	$5,440,586

FIRE DEPARTMENT AUTHOIRZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
FIRE CHIEF	427	1.00	1.00	0.00
DIVISION CHIEF	424	3.00	3.00	0.00
DISTRICT CHIEFS	421	6.00	6.00	0.00
EQUIPMENT/SAFETY MANAGER	412	1.00	1.00	0.00
ESDA COORDINATOR	109	1.00	1.00	0.00
FIRE ANALYST	107	1.00	1.00	0.00
SENIOR ADMINISTRATIVE ASSISTANT	105	1.00	2.00	1.00
ADMINISTRATIVE ASSISTANT	102	1.00	0.00	(1.00)
MOBILE INTEGRATED HEALTH MGR	F-4	2.00	2.00	0.00
FIRE EMS TRAINING COORDINATOR	F-6	1.00	1.00	0.00
CAPTAIN	F-6	16.00	16.00	0.00
LIEUTENANT	F-5	26.00	26.00	0.00
FIRE INSPECTOR	F-4	7.00	7.00	0.00
DRIVER ENGINEER	F-3	39.00	39.00	0.00
FIREFIGHTER	F-1	163.00	163.00	0.00
FIRE EQUIPMENT SPECIALIST	F-1	3.00	3.00	0.00
SENIOR CLERK	A-19	2.00	2.00	0.00
TOTAL PERSONNEL		**274.00**	**274.00**	**0.00**

Fire Department

BUDGET HIGHLIGHTS

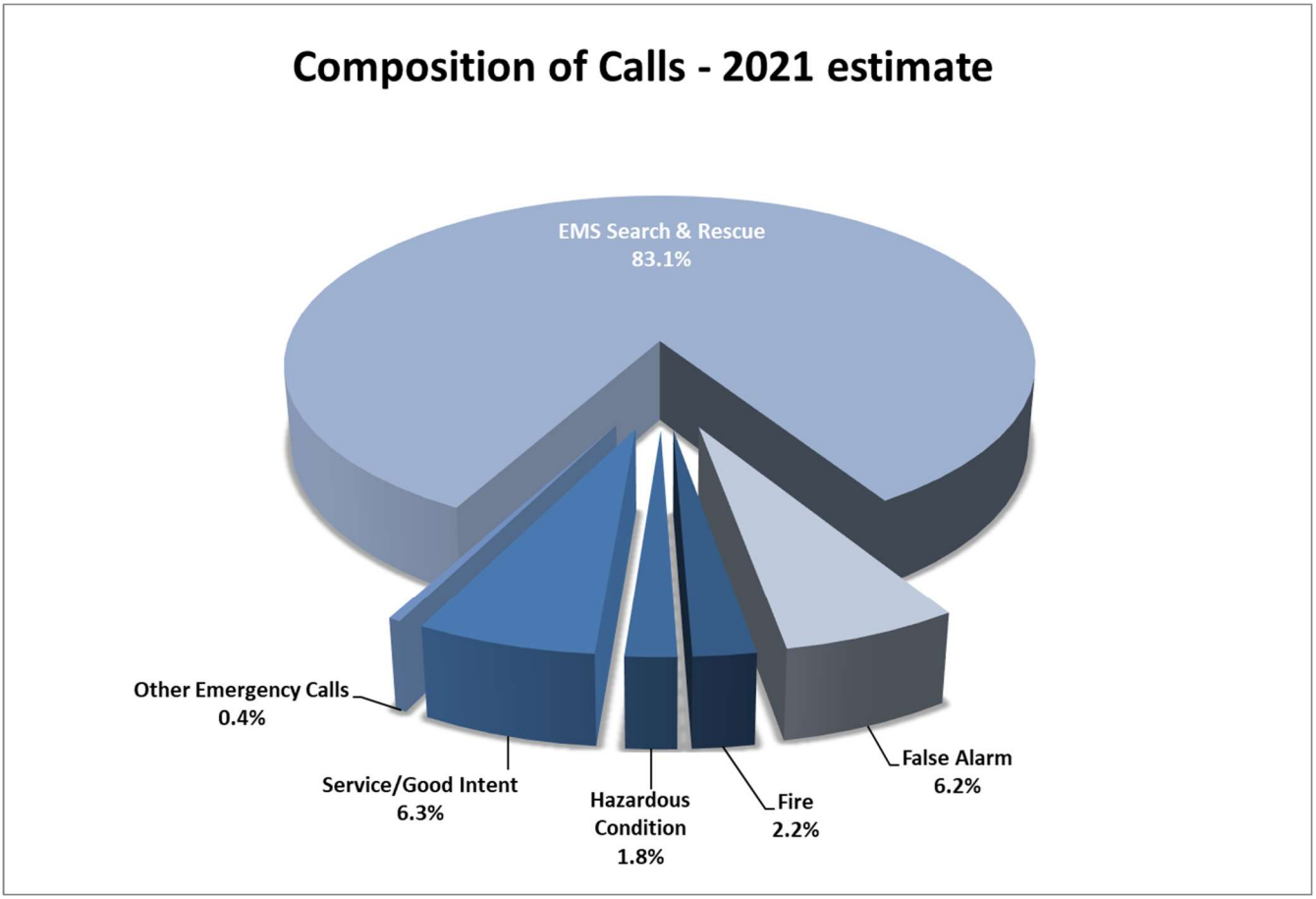
- Personnel expenses increase due to 2% wage adjustment, increases to overtime based on actual usage, changes in health insurance elections and Illinois Municipal Retirement Fund rates.
- Pension contribution increases $2,217,614.
- A number of changes in contractual accounts result in an increase overall of $174,511. Notable increases include $68,616 in microcomputers and $71,845 in building rental.
- 911 charges increase $167,781.
- Supplies increased $219,770 primarily due to increases in small tools and clothing.
- Lease payments increased $16,116 due to capital purchases made in 2020 and 2021.

CAPITAL EQUIPMENT

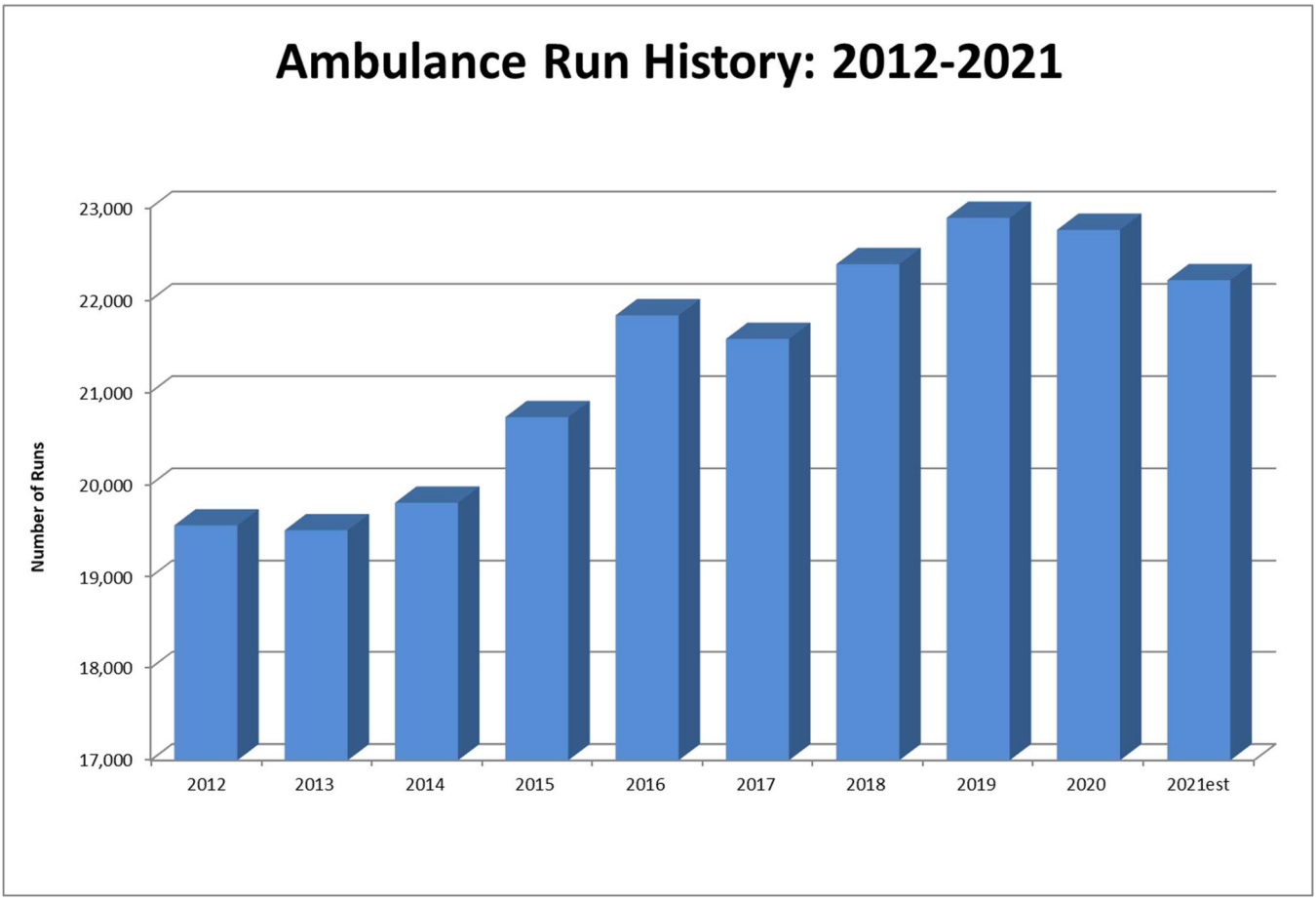
EQUIPMENT	QUANTITY	BUDGET EACH	TOTAL BUDGET
ENGINE	2	650,000	1,300,000
AMBULANCE	3	335,058	1,005,174
DIVE RESCUE VEHICLE	1	245,000	245,000
HAZARDOUS MATERIAL VEHICLE	1	235,000	235,000
SCBA CYLINDERS	175	749	131,075
FORD EXPLORERS	3	45,000	135,000
CARDIAC MONITORS	1	250,000	250,000
TOTAL	186		$3,301,249

Fire Department

OPERATIONAL INFORMATION



Fire Department



Fire Department

FIRE DEPARTMENT PERFORMANCE MEASUREMENTS

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET
EMS & SEARCH/RESCUE INCIDENTS	22,216	23,148	21,820	22,038
TOTAL FIRES	534	680	577	583
STRUCTURE FIRE INCIDENTS (RESIDENTIAL)	215	221	234	236
STRUCTURE FIRE INCIDENTS (COMMERCIAL)	86	48	61	62
VEHICLE FIRE INCIDENTS	95	116	124	125
OUTSIDE FIRE INCIDENTS	138	110	131	132
OPEN BURNING INCIDENTS	260	190	131	132
INSPECTIONS	3,202	3,000	2,954	2,984
ARSONS	151	70	131	132
PUBLIC EDUCATION ACTIVITIES	80	200	60	65

911 Communications

MISSION STATEMENT

It is the mission of the 911 Communications Fund to provide the highest quality of communication services for public safety in the most efficient and effective manner possible.

PRIMARY FUNCTIONS

The 911 Division handles both emergency and non-emergency calls for the City of Rockford through the call handling and dispatch process. 911 personnel handle crimes in progress, medical and fire calls, while interacting with the various police and fire agencies that respond to these incidents. The 911 Division also maintains computer aided dispatch or CAD records as well as phone and radio recordings as mandated.

OBJECTIVES FOR FISCAL YEAR 2022

- As also listed for Fiscal 2021, attain and maintain authorized strength. This is especially with retirements, impending retirements and Telecommunicators who are eligible to retire.
- Monitor the remodel of the 911 Center which includes, but is not necessarily limited to, new flooring, changing the layout of the Center, installing new consoles, fresh paint, and the addition of office space.
- Continue working toward the implementation of "Telecommunicator 1" – a positon that is responsible for call-taking, but not dispatching.
- Negotiations for Locals 413 and 1058.
- Career development through both on and off-site training classes and workshops for all personnel, albeit somewhat challenging with COVID.
- Continue progress toward improving the applicability of our hiring process in an effort to secure candidates best suited for long-term success. Remain focused on continually improving the quality and consistency of training for all TC's - new hires as well as veterans.
- Review our Center's Standard Operating Procedures on an ongoing basis to ensure relevancy and improve effectiveness and efficiency of operations. This was especially important throughout 2021 and it is equally important to maintain throughout 2022 because of multiple new systems that were implemented in 2020: CAD, telephones, and fire station alerting.
- Proceed with the installation of Next Generation Customer Premise Equipment. Continue the process of transitioning from a legacy network to a Next Generation iFiber network. Not only will a significant cost savings be realized but when deemed appropriate, we will have the ability to receive calls and information via text and video.
- Maintain our new Computer Aided Dispatch (CAD) system for both the City and County 911 Centers—("Go-Live" was August 18, 2020).
- Monitor our Division's fire alarm monitoring system (Keltron) to provide efficient and reliable service to our community's businesses. Our new system will allow us to expand the services provided while maintaining high quality service.
- Work through COVID-related challenges within the 911 Division to keep all employees as healthy as possible.
- Radio communication updates for fire department dispatch services: change from analog circuits to fiber optic connectivity for radio repeater equipment. This will improve the connectivity for 16 sites—between radio towers and dispatch.
- Quality Assurance/Quality Improvement software: this will allow our Center to identify and improve performance issues. Management will gain more insight into the incident-handling process and identify best practices that require attention and improvement.

911 Communications

- Implementation of software that will send automated messages to callers for designated types of calls that will gather feedback from citizens with recent interactions about their satisfaction with 911 and/or satisfaction with first responders—a tool for quality assurance/quality improvement.

911 COMMUNICATIONS FUND BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$5,265,139	$6,031,169	$5,355,945	$6,081,482	$50,313
CONTRACTUAL	339,381	355,370	771,392	370,700	15,330
SUPPLIES	38,410	29,500	23,479	32,500	3,000
OTHER	7,910	7,910	7,251	7,910	0
TOTAL	$5,650,840	$6,423,949	$6,158,067	$6,492,592	$68,643

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PURCHASE OF SERVICES					
POLICE DEPARTMENT	$3,547,327	$3,670,270	$3,518,479	$3,468,287	($50,192)
ETS BOARD	208,319	612,911	520,371	522,983	2,612
COUNTY	807,876	871,414	647,000	647,000	0
STATE	0	434,366	0	0	0
DISPATCH SERVICES	0	0	100,000	100,000	0
FIRE ALARM	1,675,570	1,373,453	1,638,099	1,754,322	116,223
TOTAL	$6,239,092	$6,962,414	$6,423,949	$6,492,592	$68,643

911 COMMUNICATIONS FUND AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
911 COMMUNICATIONS DIRECTOR	412	1.00	1.00	0.00
TRAINING SUPERVISOR	405	1.00	1.00	0.00
TELECOMMUNICATIONS SUPERVISOR	405	4.00	4.00	0.00
BUSINESS MANAGER	111	1.00	1.00	0.00
IT SUPPORT TECHNICIAN	A-24	1.00	1.00	0.00
ASSISTANT SHIFT SUPERVISOR	A-28	4.00	4.00	0.00
TELECOMMUNICATOR	A-23	40.00	40.00	0.00
SENIOR CLERK	A-19	1.00	1.00	0.00
TOTAL PERSONNEL		**53.00**	**53.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel expenses increase due to 2% wage adjustment for all, in addition to increase to overtime based on historical actuals offset by decrease in Illinois Municipal Retirement Fund rates.
- The Intergovernmental Agreement with Winnebago County for the services for the services of 911 call answering provides revenue of $647,000.
- The 911 Board will fund the total cost of the IT Technician and Business Manager positions and fifty percent of the cost of the Communication Manager and Training Supervisor positions for a total of $318,983 in addition to phone charges of $204,000.
- Police call taking and dispatch expenses are $4,371,636 and Fire dispatch is $1,754,322 (total City expense $6,492,592).

911 Communications

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

The 2023-2027 five year forecast assumes annual increases of five percent for personnel, three percent for contractual and supplies, and five percent for capital equipment. The revenue stream had previously been sixty-percent City and forty-percent County after certain costs were paid directly by the County 911 Fund. In lieu of the separation of dispatch facilities between the City and County dispatchers, the revenue stream is now primarily funded by the City, with only a portion of funds reimbursed by the ETS Board and the County.

	2023	2024	2025	2026	2027
REVENUES	$6,817,222	$7,178,535	$7,558,997	$7,959,624	$8,381,484
EXPENDITURES	6,817,222	7,178,535	7,558,997	7,959,624	8,381,484
EXCESS (DEFICIT)	0	0	0	0	0
BEGINNING BALANCE	0	0	0	0	0
ENDING BALANCE	$0	$0	$0	$0	$0

911 COMMUNICATIONS FUND PERFORMANCE MEASUREMENTS

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET
TOTAL NON-EMERGENCY CALLS	97,291	108,000	150,000	150,000
TOTAL EMERGENCY CALLS	112,335	112,000	100,000	100,000
TOTAL POLICE DISPATCHES	154,063	156,680	180,000	180,000

Board of Fire and Police Commissioners

MISSION STATEMENT

It is the mission of the Board of Fire and Police Commissioners to recruit and promote the best available persons possible for sworn positions with the Rockford Fire and Police Departments.

PRIMARY FUNCTIONS

The primary function of the Board of Fire and Police Commissioners is to select sworn personnel in accordance with the employment policy of the City of Rockford, as well as to investigate and conduct hearings regarding complaints alleged against any sworn member of the Rockford Fire and Police Departments.

OBJECTIVES FOR FISCAL YEAR 2022

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

BOARD OF FIRE AND POLICE COMMISSIONERS BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$19,847	$47,674	$21,186	$46,799	($875)
CONTRACTUAL	80,215	266,914	240,175	266,914	0
SUPPLIES	268	500	309	500	0
TOTAL	$100,330	$315,088	$261,670	$314,213	($875)

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
GENERAL REVENUES	$194,391	$100,330	$315,088	$314,213	($875)
TOTAL	$194,391	$100,330	$315,088	$314,213	($875)

BUDGET HIGHLIGHTS

- Personnel expenses reflect a decrease in temporary staff.

Public Works Administration Division

MISSION STATEMENT

It is the mission of the Public Works Administration Section to provide direction and administrative support to the Department of Public Works.

PRIMARY FUNCTIONS

The primary function of the Administrative Section is to provide management oversight, leadership and support to the Department of Public Works and three operating divisions charged with the maintenance and enhancement of the City of Rockford's public infrastructure.

OBJECTIVES FOR FISCAL YEAR 2022

- Build cohesion, create, communicate and reinforce clarity through the continued development of the Public Works Leadership Program.
- Align the Department's values, assumptions, beliefs and emotions through the utilization of a strategic culture design framework.
- Continued implementation of a department-wide strategic action plan and renew planning priorities.
- Improve internal communications through identifying barriers, creating clear channels and promoting free-flowing information.
- Improve the provision of service through the critical evaluation of programs and services, as well as the re-tooling of the department-wide performance measurement systems and reporting.
- Increase the Department's community identity through continued implementation of the Public Works image strategy.
- Improve department-wide financial reporting, forecasting and budgeting.
- Update Fleet Management planning, reporting and decision support.
- Collaborate with other communities and governmental agencies to share, promote and cultivate new ideas and improved processes.
- Decrease turnaround time on parts ordered and improve cycle counts.
- Implement an upgraded inventory management system.
- Renovate and relocate the Central Supply office.

Public Works Administration Division

PUBLIC WORKS ADMINISTRATION BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$400,300	$768,217	$720,368	$744,657	($23,560)
CONTRACTUAL	92,992	149,834	178,452	183,120	33,286
SUPPLIES	2,034	42,052	46,427	55,052	13,000
OTHER	4,414	4,505	4,505	4,990	485
CAPITAL	29,820	0	59,103	0	0
TOTAL	$529,560	$964,608	$1,008,855	$987,819	$23,211

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES REIMBURSEMENTS	$80,363	$56,879	$104,684	$91,422	($13,262)
PURCHASE OF SERVICES	289,000	393,000	693,800	738,000	44,200
GENERAL REVENUES	93,313	79,681	166,124	158,397	(7,727)
TOTAL	$462,676	$529,560	$964,608	$987,819	$23,211

PUBLIC WORKS ADMINISTRATION DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
DIRECTOR	316	1.00	1.00	0.00
PW SUPERINTENDENT	213	1.00	1.00	0.00
PW BUSINESS MANAGER	111	1.00	1.00	0.00
CENTRAL SUPPLY SUPERVISOR	109	1.00	1.00	0.00
PURCHASING TECHNICIAN	A-23	1.00	1.00	0.00
INVENTORY CONTROL CLERK	A-21	2.00	2.00	0.00
TOTAL PERSONNEL		**7.00**	**7.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel expenses reflect a 2.0% budgeted wage adjustment, as well as a decrease in Illinois Municipal Retirement Fund (IMRF) rates and changes to heal insurance elections.
- Contractual expenses increase $33,286 due to an addition for accreditation professional fees and public relations costs for community education, offset in part by reductions to internal service charges for VOIP and microcomputers.
- Supply expenses increase for community event marketing supplies and clothing purchases.
- Other expenses reflect an increase in lease payments for purchases made in 2021.

CAPITAL EQUIPMENT

There are no planned capital replacements for 2022.

Engineering Division

MISSION STATEMENT

It is the mission of the Engineering Division to provide design services and construction management for all capital construction projects. The Division reviews plans for single site and subdivision development, issues permits for work within the public right-of-way, and maintains records of the City's infrastructure in order to provide and maintain a standard of living and services for the community.

PRIMARY FUNCTIONS

The primary function of the Engineering Division is to provide design services and construction management for all capital construction projects. This Division is also charged with the review and approval of plans for single site and subdivision development, permitting work within the public right-of-way, record keeping of the City's infrastructure, traffic engineering analyses related to the safe and efficient movement of people and goods within the City, accident crash analysis for signaled and un-signaled intersections, safety analysis for schools, geometric design of existing and planned roadways and intersections including support of the land development process, and street lighting analysis for all citizen requests.

OBJECTIVES FOR FISCAL YEAR 2022

- Progress the City's Stormwater Management Program, including compliance with the City's National Pollutant Discharge Elimination System (NPDES) permit as well as Municipal Separate Storm Sewer System (MS4) requirements.
- Complete erosion and sediment control inspections on active construction sites.
- Implement inspections for industrial high risk run off program and for illicit discharge of pollutants into our storm sewer system.
- Complete biennial outfall inspections and creek walks.
- Continue process for joining the Community Rating System.
- Continue working with Rockford Public Schools for classroom education programs about storm water pollution, prevention, and engineering.
- Follow up with Aldermen and event organizers regarding special event process.
- Maintain internal process improvement regarding staff review for events in timely manner.
- Streamline Public Works involvement in development review processes.
- Evaluate cost savings and coordinate possible continuation of streetlight reduction program.
- Maintain work with Rockford Community Partners on beautification projects.
- Improve the partnership with Forest City Beautiful under Rockford Area Convention and Visitors Bureau for corridor improvements.
- Continue evaluating the improved banner and basket program as needed during new corridor and neighborhood lighting installations.
- Resume process improvements to the right-of-way permit inspection plan.
- Conduct pre-pour inspections for all driveway and service cut repairs in the right-of-way.
- Continue coordination with Construction and Development Services on process improvements to improve customer service for permits.
- Continued implementation of the Public Works GIS Master Plan.
- Improve GIS integration with Hansen Asset Management.

Engineering Division

- Support GPS/GIS collection of City assets along with verification of information collected.
- Continue to integrate field data collection through Survey 123 (Collector App) and webhooks (Integromat).
- Roll-out GIS based dashboards for performance measurement of field operations (i.e., CIP, hydrant painting, flushing, preventative maintenance, and street lighting, etc.).
- Develop a method to hyperlink as-builts and photos to all utilities.
- Migrate all internal web maps to ArcGIS Enterprise.
- Improve work safety programs in conjunction with JJ Keller.
- Train employees on proper safety practices and use of PPE's as needed.
- Continue bi-weekly peer training sessions.
- Link Water meter information from Munis into GIS database to allow staff to access information within maps and apps.

ENGINEERING DIVISION BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$586,032	$704,429	$595,556	$982,862	$278,433
CONTRACTUAL	216,025	292,255	209,948	242,265	(49,990)
SUPPLIES	13,548	5,387	15,837	12,025	6,638
OTHER	5,375	5,375	5,375	17,156	11,781
CAPITAL	54,487	0	95,630	0	0
TOTAL	$875,466	$1,007,446	$922,345	$1,254,308	$246,862

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMB	$60,673	$104,394	$99,580	$119,364	$19,784
FEES	38,750	39,500	39,500	98,000	58,500
WATER PURCH OF SERV	229,980	250,620	224,110	214,460	(9,650)
CAPITAL LEASE FUNDS	93,648	54,487	0	0	0
GENERAL REVENUES	433,162	426,465	644,256	822,484	178,228
TOTAL	$856,213	$875,466	$1,007,446	$1,254,308	$246,862

Engineering Division

ENGINEERING DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
CITY ENGINEER	214	0.40	0.50	0.10
TRAFFIC ENGINEER	212	0.00	0.15	0.15
STORM WATER PROJECT MNGR	110	0.40	0.60	0.20
SR PROJECT MANAGER	110	1.00	0.60	(0.40)
OPERATIONS MANAGER	110	0.50	0.70	0.20
STORM WATER PROGRAM MNGR	110	0.40	0.60	0.20
PROJECT MANAGER	109	1.50	1.30	(0.20)
STORM WTR/ENVIRNMNTAL COORD	107	0.00	0.33	0.33
TRAFFIC AND DEVELOPMENT COORD	107	0.50	0.50	0.00
SENIOR ENGINEERING TECHNICIAN	105	2.00	3.76	1.76
SR ADMIN ASSISTANT	105	0.50	0.70	0.20
TOTAL PERSONNEL		**7.20**	**9.74**	**2.54**

BUDGET HIGHLIGHTS

- Personnel budget numbers reflects updates in several staff allocations after a review of time worked in various functions within Public Works, 2% wage adjustment, changes in health insurance election and decreases in Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses decrease by $ 49,990 primarily due to service contracts offset by internal service charges.
- Supplies expenses increase by $6,638 primarily due to scheduled computer upgrades.
- Other expenses increase by $11,781 due to capital lease payments.

CAPITAL EQUIPMENT

There are no capital purchases for 2022.

Engineering Division

ENGINEERING DIVISION PERFORMANCE MEASUREMENTS

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET
SITE PLANS REVIEWED	160	170	220	230
% OF SITE PLANS REVIEWED, LESS THAN 14 DAYS	100%	100%	100%	100%
DEVELOPMENT PLANS REVIEWED	5	8	5	7
% OF DEV PLANS REVIEWED, LESS THAN 21 DAYS	100%	100%	100%	100%
ROW/DRIVEWAY PERMITS ISSUED	1,850	1,850	2,000	2,000
% OF ROW/DRIVEWAY PERMITS ISSUED IN 1 DAY	100%	100%	100%	100%
ROW/DRIVEWAY PERMITS CLOSED	1900	2,000	2,225	2,300
DETENTION BASIN INSPECTED (ODD YRS)	N/A	476	485	N/A
STORMWATER OUTFALLS INSPECTED (EVEN YRS)	1107	N/A	N/A	1,297
MILES OF CREEK INSPECTED (EVEN YRS)	45.53	N/A	N/A	69.7
INDUSTRIAL HIGH RISK INSPECTIONS	95	100	95	100
EROSION CONTROL INSPECTIONS	295	295	250	300
ILLICIT DISCHARGE INVESTIGATIONS	37	35	13	25
NPDES PERMIT WATER/STORMWATER SAMPLES	79	80	55	55
STORMWATER SERVICE REQUESTS	216	220	250	260

Capital Projects Fund

MISSION STATEMENT

It is the mission of the Capital Projects Fund to advance the City of Rockford's public infrastructure in a way that enhances public safety, maintains and improves the movement of commerce, stimulates economic growth, and promotes a sense of well-being for the community.

PRIMARY FUNCTIONS

The primary functions of the Capital Projects Division include:

- Planning, development, and management of the City's five-year Capital Improvement Program. This includes setting priorities for infrastructure repair, replacement, and expansion of various facilities, including parking facilities, surface transportation, storm water management, sanitary sewers, and water distribution and production.
- Meeting with various local, state, and federal agencies to secure funding for major projects. This includes preparing grant applications for grant funding to reduce the local public financing burden.
- Implementing projects through negotiation of professional engineering and architectural contracts, preparation of bid specifications for competitive public bidding, administration of consultant and contractor payments, and preparing capital project information to the general public.
- Coordinating administrative activities associated with capital improvement projects, including the development of intergovernmental agreements, the acquisition of right-of-way, the conducting of public meetings, the notification of residents and businesses, the preparation and approval of final project plans and specifications, the recommending of contract awards, and the approval of project related payments and contract change orders.

OBJECTIVES FOR FISCAL YEAR 2022

- Effectively utilize the City's 1% Sales Tax, Motor Fuel Tax and other sources of revenue to implement the Capital Improvement Program.
- Implement the projects outlined in the FY 2022-2026 Capital Improvements Program, including monitoring and analyzing project progress and costs.
- Meet with Staff, Aldermen, and the Administration to develop the FY 2023-2027 Capital Improvement Program for City Council adoption.
- Coordinate all Capital Improvement Program projects with various outside agencies, utilities, advocacy groups and neighboring residents.
- Provide improved public outreach surrounding the construction process and progress.
- Use the completed 2021 Pavement Condition Index Report to develop a program to most efficiently and economically repair City roadways.
- Integrate data-driven decision optimization technology (DOT) to create multiyear, multi-constraint capital roadway plans.
- Continue to analyze, modify and implement the Long Range Bridge & Structures Repairs Plan.
- Continue to analyze, modify and implement the Long Range Arterial & Collector Street Repairs Plan.
- Continue to implement the City's "ADA Transition Plan" for compliance with the Americans with Disabilities Act (ADA).

Capital Projects Fund

- Work with Council to prepare a Ward Plan for implementation of the Neighborhood Program for each ward.
- Implement the Downtown Strategic Action Plan by adding streetscape to various designated "A" Streets downtown.
- Investigate opportunities to utilize outside funding sources for CIP projects, with an emphasis on storm water project funding.
- Coordinate projects within the region in conjunction with the Region 1 Planning Council (R1PC) by actively participating in the R1PC Technical Committee.
- Facilitate and prepare materials for the City of Rockford's Traffic Commission.
- Identify sidewalk and pedestrian path continuity gaps throughout the community and develop a project implementation plan.
- Coordinate with the Water Division, including analysis of existing systems and facilities within the design cycle of road projects to share in mutual project cost savings.
- Continue the study of obsolete traffic signal and sign removals.
- Install bicycle facilities per the new 10-Year Bike Facility Improvement Plan (2020-2030) and R1PC's Bicycle and Pedestrian Study.

CAPTIAL PROJECTS DIVISION BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$2,075,844	$2,243,908	$2,210,275	$1,909,046	($334,862)
CONTRACTUAL	4,868,043	594,628	(1,989,269)	606,590	11,962
SUPPLIES	7,614,680	34,736	10,734,125	25,880	(8,856)
OTHER	9,666,444	1,068,836	2,194,205	1,013,836	(55,000)
CAPITAL	31,652,467	31,463,748	16,445,796	24,035,126	(7,428,622)
TOTAL	$55,877,478	$35,405,856	$29,595,132	$27,590,478	($7,815,378)

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

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
STATE MOTOR FUEL TAX	$734,821	$6,136,708	$7,294,897	$7,294,897	$0
LOCAL SALES TAX	16,680,869	15,280,353	15,053,058	15,053,058	0
WATER IMPROVEMENT ACCT	7,036,329	15,221,997	0	0	0
OTHER GOVERNMENTS/PRIVATE	23,814,292	2,436,042	10,852,990	10,852,990	0
INTERFUND TRANSFERS	1,500,000	1,500,000	1,500,000	1,500,000	0
INTEREST INCOME	0	242,698	150,000	150,000	0
TOTAL	$49,766,310	$40,817,797	$34,850,945	$34,850,945	$0

Capital Projects Fund

CAPITAL PROJECTS DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
CITY ENGINEER	214	0.60	0.50	(0.10)
TRAFFIC ENGINEER	212	1.00	0.85	(0.15)
CIP OPERATIONS MNGR	212	1.00	1.00	0.00
STORM WATER PROJECT MNGR	110	0.60	0.40	(0.20)
ASST TRAFFIC ENGINEER	110	1.00	1.00	0.00
SR PROJECT MNGR	110	3.00	2.40	(0.60)
OPERATIONS MNGR	110	0.50	0.30	(0.20)
ENVIRONMENTAL PROJECT MNGR	110	0.60	0.40	(0.20)
PROJECT MNGR	109	2.50	3.30	0.80
STORM WATER/ENVIRON COORD	107	1.00	0.67	(0.33)
SENIOR CONSTRUCTION TECH	107	0.50	0.50	0.00
SENIOR ENGINEERING TECH	105	1.00	1.00	0.00
CIP ACCOUNTING TECH	105	6.00	4.64	(1.36)
STORM WTR/ENVIRNMNTAL COORD	105	1.00	1.00	0.00
TRAFFIC AND DEVELOPMENT COORD	105	0.50	0.30	(0.20)
TOTAL PERSONNEL		**20.80**	**18.26**	**(2.54)**

- **BUDGET HIGHLIGHTS**
- Personnel budget numbers reflects updates in several staff allocations after a review of time worked in various functions within Public Works, 2% wage adjustment, changes in health insurance election and decreases in Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses increase by $11,962 primarily due to internal service charges.
- Supplies expenses decrease by $8,856 as a result of reductions in computer purchases.
- Sales tax rebates are budgeted at $180,000 and state admin fees for collection of our CIP sales tax are $250,000 for 2022.

CAPITAL PROJECTS FUND FIVE YEAR FINANCIAL FORCAST (IN 000'S)

The 2023-2027 five-year forecast assumes that the City will continue to have a balanced capital replacement and construction program funded by a variety of resources, both long and short term.

	2023	2024	2025	2026	2027
REVENUES	$35,896	$36,973	$38,082	$39,224	$40,401
EXPENSES	35,896	36,973	38,082	39,224	40,401
EXCESS (DEFICIT)	0	0	0	0	0
BEGINNING BALANCE	0	0	0	0	0
ENDING BALANCE	$0	$0	$0	$0	$0

Motor Fuel Tax Fund

MISSION STATEMENT

It is the purpose of the Motor Fuel Tax Fund to provide dedicated revenues from taxes on gasoline and diesel sales for road maintenance and construction. Revenues are distributed by the State of Illinois on a per capita basis from its tax on motor fuels.

PRIMARY FUNCTION/FUND HIGHLIGHTS

The Motor Fuel Tax Fund is dedicated to road improvements. Based upon the annual requirements of the Capital Projects Fund, funds are transferred from this Fund to the Capital Projects Fund to finance certain construction projects. Motor fuel taxes are generated by a flat rate of cents per gallon, 38.0 for gasoline and 45.5 for diesel fuel.

MOTOR FUEL TAX FUND BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
TRANSFERS TO					
GENERAL FUND	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$0
CAPITAL PROJECTS FUND	6,136,708	3,575,000	1,647,285	3,574,400	(600)
TOTAL	$8,636,708	$6,075,000	$4,147,285	$6,074,400	($600)

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
STATE MOTOR FUEL TAX	$5,075,071	$8,921,444	$5,900,000	$5,900,000	$0
INTEREST INCOME	202,015	48,173	175,000	174,400	(600)
TOTAL	$5,277,086	$8,969,616	$6,075,000	$6,074,400	($600)

BUDGET HIGHLIGHTS

The 2022 budget calls for $3,574,400 in transfers to the Capital Projects Fund and $2,500,000 to the General Fund for eligible expenses. The General Fund, in turn, will transfer $1,500,000 to the Capital Projects Fund for projects and $1,000,000 will remain in the General Fund in order to help offset costs with District Police stations. Starting July 1, 2019 the MFT rate increased from 19 cents per gallon to 38 cents per gallon.

MOTOR FUEL TAX FUND FIVE YEAR FINANCIAL FORECAST (IN OOO'S)

	2023	2024	2025	2026	2027
REVENUES	$6,344	$6,345	$6,334	$6,348	$6,326
EXPENSES	6,344	6,345	6,334	6,348	6,326
EXCESS (DEFICIT)	0	0	0	0	0
BEGINNING BALANCE	8,985	8,652	8,652	8,652	8,652
ENDING BALANCE	$8,985	$8,652	$8,652	$8,652	$8,652

In 2023-2027, five-year forecast assumes growth as projected by the State for tax revenues and assumes expenditures essentially equal to annual revenues. The State of Illinois assumes stagnant grown, for the taxes on motor fuels, with annual deviation of plus or minus two percent influenced by the severity of winter weather and the pump price.

Street Maintenance Division

MISSION STATEMENT

It is the mission of the Street Maintenance Division to clean, regulate, and repair all street right-of-ways within the city limits of the City of Rockford.

PRIMARY FUNCTIONS

The primary function of the Street Maintenance Division includes street cleaning, street maintenance, repairing storm sewers, maintaining trees and turf, ensuring roadways are cleared of snow and ice conditions, and all administrative functions.

- Completing city-wide street sweeping services, all street patching and repair, and road and bridge maintenance.
- Maintenance and repair of all storm sewers, including contracting for inlet repairs and cleaning intakes and lines.
- Trimming and removal of trees, removal of tree stumps, as well as maintenance of drainage ways and other turf areas.
- Responsible for ensuring the streets are free of snow and ice during the winter months.

OBJECTIVES FOR FISCAL YEAR 2022

- Provide timely City services including, but not limited to: pothole patching, tree maintenance, street maintenance, mowing, storm line inlet repair/replacement, street sweeping and snow removal.
- Continue to balance internal labor and outsourced labor responsibly while providing the highest level of service.
- Continue to engage with Aldermen and the public to stimulate interest in the City-wide tree planting/reforestation initiative.

STREET MAINTENANCE DIVISION BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$3,058,021	$3,034,961	$3,007,582	$3,015,018	($19,943)
CONTRACTUAL	4,989,721	4,313,386	5,098,803	4,390,850	77,464
SUPPLIES	1,380,909	1,572,000	1,816,954	1,712,430	140,430
OTHER	638,280	595,061	595,061	614,823	19,762
CAPITAL	696,598	0	512,977	1,005,000	1,005,000
TOTAL	$10,763,528	$9,515,408	$11,031,376	$10,738,121	$1,222,713

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
STREET AND BRIDGE	$1,457,759	$1,606,977	$710,644	$850,000	$139,356
REIMBURSEMENTS	470,199	498,520	493,488	449,125	(44,363)
OTHER GOVERNMENTS	350,000	350,000	350,000	350,000	0
USER FEES	2,131,790	2,113,588	2,293,211	2,116,229	(176,982)
CAPITAL LEASE FUNDS	550,852	696,598	0	1,005,000	1,005,000
GENERAL REVENUES	6,224,689	5,497,845	5,668,065	5,967,767	299,702
TOTAL	$11,185,288	$10,763,528	$9,515,408	$10,738,121	$1,222,713

Street Maintenance Division

STREET MAINTENANCE DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
MAINTENANCE SUPERVISOR	109	2.00	2.00	0.00
SENIOR TREE TRIMMER	A-26	2.00	2.00	0.00
TREE TRIMMER	A-24	5.00	5.00	0.00
EQUIPMENT OPERATOR	A-23	6.00	6.00	0.00
SENIOR CLERK	A-23	2.00	2.00	0.00
SENIOR SECRETARY	A-20	1.00	1.00	0.00
MAINTENANCE WORKER	A-20	13.00	13.00	0.00
TOTAL PERSONNEL		**31.00**	**31.00**	**0.00**

BUDGET HIGHLIGHTS

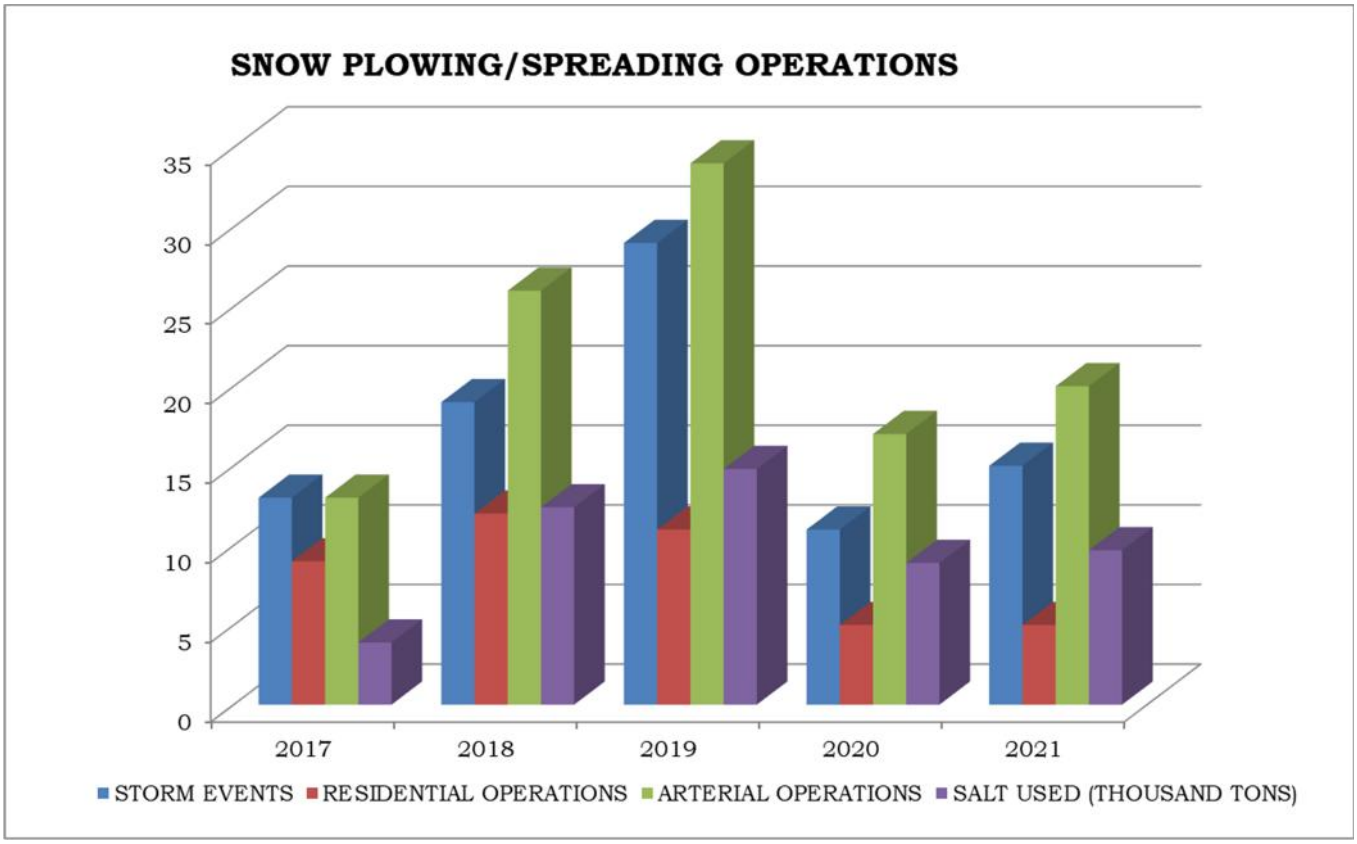
- Personnel expenses reflect increases in health insurance elections, as well as a budgeted 2.0% wage increase for all staff, offset by a decrease in Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses increase $77,464 due to escalations in service contracts for both ditch cleaning/maintenance and landscape maintenance, as well as internal service charges for microcomputers and risk management, offset in part by reductions in internal service charges for vehicle repairs.
- Supply expenses increase due to changes in pricing for road salt and small tool purchases.
- Lease payments for capital are budgeted at $500,703 for purchases made in 2021.

CAPITAL EQUIPMENT

	QUANTITY	BUDGET EACH	TOTAL BUDGET
1 TON DUMP TRUCK	2	65,000	130,000
CAMERA VAN	1	35,000	35,000
PLOW TRUCK - SINGLE AXLE	2	200,000	400,000
PLOW TRUCK - TANDEM AXLE	2	220,000	440,000
TOTAL	7		$1,005,000

Street Maintenance Division

OPERATIONAL INFORMATION



STREET MAINTENANCE DIVISION PERFORMANCE MEASUREMENTS

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET
AVERAGE OPEN POTHOLE REQUESTS	22	50	25	50
% OF ARTERIAL POTHOLES FILLED, LESS THAN 10 DAYS	91%	90%	90%	90%
% OF RESIDENTIAL POTHOLES FILLED, LESS THAN 30 DAYS	96%	90%	90%	90%
MILES OF STREET SWEPT	1,867	2,000	2,592	2,000
TREES TRIMMED	1,495	2,400	1,600	2,000
TREES REMOVED	312	250	150	250
TREES PLANTED	98	400	250	400
AVERAGE UNRESOLVED FORESTRY REQUESTS	99	100	25	100
TOTAL REQUESTS	4,537	6,500	3,700	6,500
TOTAL OPEN REQUESTS	119	250	50	250

Traffic Division

MISSION STATEMENT

It is the mission of the Traffic Division to regulate all traffic activity on City streets in order to ensure the safety of pedestrians and motorists is provided.

PRIMARY FUNCTIONS

The primary functions of the Traffic Engineering Division include:

- Installation and maintenance of traffic signals, corridor signal systems, emergency vehicle preemption, and special event traffic control equipment.
- Roadway sign fabrication, installation and maintenance for the roadway signs and pavement marking maintenance within the City.
- Repair of City-owned street lighting equipment within the downtown and other outlying business districts.

OBJECTIVES FOR FISCAL YEAR 2022

- Continue City-wide light pole shroud restoration program.
- Continue completion of improvements to fiber optic cable and the surrounding network.
- Continue to upgrade all City-wide streetlights to LED.
- Continue to partner with the Engineering Division on special projects as assigned.
- Continue installation of thermo-marking applications for school crosswalks for better visibility, reliability and longevity.
- Install emergency pre-emption for the Fire Department and assist with additional public safety special projects.
- Provide technical support for special events located within the Central Business District.
- Upgrade lighting in City-owned parking lots.
- Install light poles and fixtures associated with the Illinois Department of Transportation's project on East State Street from Bell School Road to Mill Road.

TRAFFIC DIVISION BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$969,802	$1,189,082	$980,615	$1,189,430	$348
CONTRACTUAL	2,969,479	3,103,160	2,547,187	3,096,900	(6,260)
SUPPLIES	416,472	557,500	702,197	542,500	(15,000)
OTHER	88,503	82,681	82,681	77,280	(5,401)
CAPITAL	256,615	0	0	240,000	240,000
TOTAL	$4,700,871	$4,932,423	$4,312,680	$5,146,110	$213,687

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
FRINGE BENEFIT REIMBURSEMENTS	$157,382	$156,653	$197,184	$185,764	($11,420)
PURCHASE OF SERVICES	74,200	73,900	73,900	73,900	0
FROM OTHER GOVERNMENTS	180,000	180,000	180,000	180,000	0
I-FIBER JULIE LOCATES	25,000	25,000	25,000	25,000	0
TRANSFERS FROM OTHER FUNDS	1,500,000	1,500,000	1,500,000	1,500,000	0
CAPITAL LEASE FUNDS	0	256,615	0	240,000	240,000
GENERAL REVENUES	2,791,040	2,508,703	2,956,339	2,941,446	(14,893)
TOTAL	$4,727,622	$4,700,871	$4,932,423	$5,146,110	$213,687

Traffic Division

TRAFFIC DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
ASSISTANT STREET SUPERINTENDENT	111	1.00	1.00	0.00
TRAFFIC SIGNAL SUPERVISOR	109	1.00	1.00	0.00
CREW LEADER	A-28	1.00	1.00	0.00
TRAFFIC SIGNAL REPAIRER	A-26	6.00	6.00	0.00
SIGN/MARKING TECHNICIAN	A-22	2.00	2.00	0.00
SENIOR CLERK	A-20	1.00	1.00	0.00
TOTAL PERSONNEL		**12.00**	**12.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel expenses increase slightly due to a budgeted 2.0% salary adjustment, offset in part by changes to health insurance elections and a decrease in Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses decrease $6,260 primarily due to reductions in internal services for vehicle repairs and risk management, partially offset by an increase to internal service charges for microcomputers.
- Supplies decrease due to reductions for equipment purchases.
- Lease payments for capital are budgeted at $22,880 for purchases made in 2021.

CAPITAL EQUIPMENT

	QUANTITY	BUDGET EACH	TOTAL BUDGET
SERVICE AB TRUCK - SIGNAL	1	40,000	40,000
SERVICE TRUCK - SIGNAL	1	35,000	35,000
BUCKET TRUCK	1	165,000	165,000
TOTAL	3		$240,000

TRAFFIC DIVISION PERFORMANCE MEASUREMENTS

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET
SIGNAL BULB OUTAGE REPAIRED W/IN 24 HOURS	97%	95%	98%	95%
STREET LIGHT OUTAGE REPAIRED W/IN 5 DAYS	100%	95%	100%	95%
SIGN REPAIR/REPLACE W/IN 5 DAYS	100%	95%	100%	95%

Parking Division

MISSION STATEMENT

It is the mission of the Parking Division to provide quality parking for a variety of users with differing time needs in the City commercial business districts.

PRIMARY FUNCTIONS

The primary function of the Parking Division is to provide lot maintenance, issue tickets, and collect parking fees in the various facilities of the Motor Vehicle Parking System (MVPS).

OBJECTIVES FOR FISCAL YEAR 2022

- Turf application for Lot 43, Lot 45 and Lot 47.
- Full landscape makeovers for East Island bed of the Church Lot.
- New plantings in Lot 29 and Lot 41.
- Re-mulch Lot 23, Lot 15, Lot 25, Lot 27 and Lot 19.
- Re-mulch Lot 22 and Lot 24.
- Restripe East Side Lots.
- Continue to work with ABM in managing the parking system for the City.
- Re-surfacing of Lot 8, Lot 20 and Lot 22.
- Repairs to North Main Parking Deck.

PARKING DIVISION BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$311,063	$302,540	$294,455	$298,678	($3,862)
CONTRACTUAL	1,385,857	1,443,140	1,542,128	1,454,670	11,530
SUPPLIES	34,516	61,600	109,679	61,600	0
OTHER	1,257,180	1,120,420	272,300	1,087,651	(32,769)
TOTAL	$2,988,616	$2,927,700	$2,218,561	$2,902,599	($25,101)

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
MONTHLY PARKING	$707,722	$771,878	$839,500	$798,300	($41,200)
DAILY PARKING	193,920	109,133	231,800	195,700	(36,100)
PARKING FINES	352,023	228,906	387,300	339,900	(47,400)
SPECIAL EVENTS PARKING	320,571	171,603	288,400	267,800	(20,600)
RENTAL INCOME	113,048	74,111	128,800	123,600	(5,200)
INTEREST INCOME	(69,132)	(38,469)	(41,200)	(46,400)	(5,200)
MISCELLANEOUS INCOME	28,294	7,413	25,800	25,800	0
PURCHASE OF SERVICES	50,700	53,700	54,200	61,800	7,600
TOTAL	$1,697,145	$1,378,273	$1,914,600	$1,766,500	($148,100)

Parking Division

PARKING DIVISION AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
PARKING SYSTEMS SUPERVISOR	109	1.00	1.00	0.00
PARKING SYSTEM REPAIRER	A-22	2.00	2.00	0.00
TOTAL PERSONNEL		**3.00**	**3.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel expenses reflect a 2.0% budgeted salary adjustment, offset by a decrease in Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses increase due to increases in service contract pricing for parking management, seal coating and irrigation.
- The 2022 net is a loss of $1,136,099; net of depreciation, it is a loss of $594,970.
- The 2022 budgeted cash out, which includes capital purchases, the principal portion of the payments on debt service, less depreciation is $3,354,923.

FIXED ASSETS

Planned fixed assets for 2022 include:

	QUANTITY	BUDGET EACH	TOTAL BUDGET
PIONEER DECK IMPROVEMENTS (DESIGN, CONSTRUCTION & CONTINGENCIES)	1	530,000	530,000
PICKUP TRUCK SVC	2	35,000	70,000
TOTAL	3		$600,000

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

The 2023-2027 five-year forecast for the Parking Fund incorporates current rates, the changes in lots and permits, the expenditures associated with the new facilities and operating cost increases of three to five percent annually. Consideration needs to be given to adjusting the permit and fine structure periodically if lots are to be redone and signage added.

	2023	2024	2025	2026	2027
REVENUES	$1,820	$1,874	$1,930	$1,988	$2,048
EXPENSES	3,031	3,126	3,225	3,328	3,435
EXCESS (DEFICIT)	(1,211)	(1,252)	(1,295)	(1,340)	(1,387)
BEGINNING BALANCE	11,798	10,586	9,335	8,040	6,700
ENDING BALANCE	$10,587	$9,334	$8,040	$6,700	$5,313

Parking Division

PARKING FUND PERFORMANCE MEASUREMENTS

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET
TOTAL PARKING SPACES	4,394	4,394	4,394	4,394
TOTAL SHORT-TERM PARKING LEASES	1,300	1,300	1,300	1,300
TOTAL LONG-TERM PARKING LEASES	2,527	2,527	2,527	2,527
HANDICAPPED PARKING SPACES	168	168	168	168
DOLLAR AMOUNT OF TICKETS ISSUED	337,923	371,715	480,000	500,000
NUMBER OF TICKETS ISSUED	6,228	6,851	7,600	7,700

Property Division

MISSION STATEMENT

It is the mission of the Property Services Division to maintain and operate select City buildings.

PRIMARY FUNCTIONS

Property Maintenance provides maintenance and repair services to City Hall, City Yards, and other municipal locations.

OBJECTIVES FOR FISCAL YEAR 2022

- Coordinate ARPA (American Rescue Plan Act) project implementation for City Yards and Fire Department facilities.
- Complete Wellness Center restroom renovations.
- Renovate Central Garage service and common areas.
- Complete Shepherd Trail – Police evidence facility drainage improvements.
- Modernization of City Yards, Building "C."

PROPERTY FUND BUDGET SUMMARY

FUNDING SOURCE	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$912,567	$1,071,841	$957,328	$1,041,159	($30,682)
CONTRACTUAL	1,483,811	1,582,697	1,587,536	1,588,720	6,023
SUPPLIES	448,901	328,440	369,963	318,440	(10,000)
OTHER	577,225	756,850	426,151	693,869	(62,981)
TOTAL	$3,422,504	$3,739,828	$3,340,978	$3,642,188	($97,640)

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
BUILDING RENTAL CHARGES					
GENERAL FUND	$2,374,908	$2,407,273	$2,541,525	$2,486,730	($54,795)
OTHER FUNDS	1,336,288	1,313,959	1,301,915	1,267,670	(34,245)
MISCELLANEOUS	7,596	9,174	0	0	0
INTEREST INCOME	15,606	7,221	20,500	20,500	0
TOTAL	$3,734,399	$3,737,627	$3,863,940	$3,774,900	($89,040)

PROPERTY FUND AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
PROPERTY SUPERVISOR	109	1.00	1.00	0.00
MAINTENANCE REPAIR WORKER	A-24	10.00	10.00	0.00
TOTAL PERSONNEL		**11.00**	**11.00**	**0.00**

Property Division

BUDGET HIGHLIGHTS

- Personnel expenses reflect a 2.0% budgeted salary adjustment, offset by a reduction in Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses increase $6,023 due to an addition for a tunnel pavement project, offset by reductions in building utilities for Police sites.
- Supplies decrease for building maintenance requirements for painting.
- Lease payments for capital are budgeted at $196,380 for purchases made in 2021.

FIXED ASSETS

Planned fixed assets for 2022 include:

	QUANTITY	BUDGET EACH	TOTAL BUDGET
PICKUP TRUCK SVC	2	32,000	64,000
CENTRAL GARAGE MODIFICATIONS	1	50,000	50,000
CITY YARDS FUELING AREA MILL RESURFACE	1	200,000	200,000
CITY YARDS EMPLOYEE PARKING LOT	1	200,000	200,000
CITY YARDS NEW & EXISTING SECURITY PERIMETER FENCING	1	75,000	75,000
COLD TO WARM STORAGE CONVERSION AT CITY YARDS	1	50,000	50,000
CITY HALL ADDITIONAL SECURITY CAMERAS	1	25,000	25,000
WELLNESS CENTER RESTROOM BUILDOUT	1	75,000	75,000
TOTAL	9		$739,000

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

The 2023-2027 five-year forecast assumes operations will continue as they are programmed for 2022 and that costs will increase three percent annually. Budgets are developed so that funds are annually available for fixed assets such as building improvements and fueling systems.

	2023	2024	2025	2026	2027
REVENUES	$3,888	$4,005	$4,125	$4,249	$4,376
EXPENSES	3,751	3,864	3,980	4,099	4,222
EXCESS (DEFICIT)	137	141	145	150	154
BEGINNING BALANCE	3,502	3,639	3,780	3,925	4,075
ENDING BALANCE	$3,639	$3,780	$3,925	$4,075	$4,229

Equipment Division

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

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

OBJECTIVES FOR FISCAL YEAR 2022
- Maintain snow and ice fleet to ensure continuous and effective operation during critical snow and ice events.
- Continue development of improved methods to efficiently maintain City-wide fleet that aligns with current operations.
- Evaluate and identify fleet that have surpassed their useful service life and make informed repair versus replacement recommendations.
- Responsibly dispose/sell surplus vehicles and equipment as they are replaced.
- Complete the parts and inventory supply room renovation and redesign.
- Upgrade and implement modernized AssetWorks platform.

EQUIPMENT FUND BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$870,714	$994,912	$893,591	$1,012,740	$17,828
CONTRACTUAL	911,367	694,870	929,462	698,160	3,290
SUPPLIES	1,556,861	1,807,666	2,231,281	1,792,516	(15,150)
OTHER	108,019	220,508	188,017	235,589	15,080
TOTAL	$3,446,961	$3,717,957	$4,242,351	$3,739,005	$21,048

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
VEHICLE REPAIR CHARGES					
GENERAL FUND	$1,675,798	$1,690,537	$1,860,300	$1,896,400	$36,100
OTHER FUNDS	994,978	598,167	734,500	714,800	(19,700)
FUEL CHARGES					
GENERAL FUND	999,257	939,437	981,150	975,850	(5,300)
OTHER FUNDS	252,996	140,415	192,190	182,340	(9,850)
MISCELLANEOUS	3,035	200	15,000	15,000	0
INTEREST INCOME	23,215	7,904	4,000	4,000	0
TOTAL	$3,949,279	$3,376,660	$3,787,140	$3,788,390	$1,250

Equipment Division

EQUIPMENT FUND AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
EQUIPMENT SERVICES SUPERVISOR	109	1.00	1.00	0.00
AUTO SHOP SUPERVISOR	A-29	1.00	1.00	0.00
AUTO MECHANIC	A-28	7.00	7.00	0.00
TOTAL PERSONNEL		**9.00**	**9.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel expenses increase due to a 2.0% budgeted salary adjustment and health insurance elections, offset in part by a reduction in Illinois Municipal Retirement Fund (IMRF) rates.
- Contractual expenses increase slightly primarily due to changes in internal service charges for microcomputers, along with small adjustments between accounts.
- Supplies decrease $15,150 as a result of changes in market price of fuel as well as changes to both gas and diesel taxes.
- Other expenses increase due to an increased purchase of service expense for Public Works Administration.

FIXED ASSETS

There are no planned capital replacements for 2022.

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

The 2023-2027 five-year forecast assumes operations will continue as they are programmed for 2022 and that costs will increase three percent annually. Budgets are developed so that funds are annually available for fixed assets such as building improvements and fueling systems.

	2023	2024	2025	2026	2027
REVENUES	$3,902	$4,019	$4,140	$4,264	$4,392
EXPENSES	3,851	3,967	4,086	4,209	4,335
EXCESS (DEFICIT)	51	52	54	55	57
BEGINNING BALANCE	1,130	1,181	1,233	1,287	1,342
ENDING BALANCE	$1,181	$1,233	$1,287	$1,342	$1,399

Water Division

MISSION STATEMENT

The Water Division will operate and maintain the Rockford public water system in a manner that:

- Protects public health and enhances the community *(Our Product).*
- Focuses on our customers *(Our Service).*
- Upholds the highest standards of public trust *(Our Reputation).*

PRIMARY FUNCTIONS

The Water Division is comprised of three operating sections and Administration. The Division is responsible for production, quality control, storage, distribution, and related services to approximately 52,000 water customers.

- **Production** - The Production Section is responsible for overseeing the operation of the water system wells/booster pumps, ground-level and elevated storage, water treatment equipment, water quality, cross-connection control, and facility maintenance.
- **Distribution** - The Distribution Section oversees the maintenance, repair, and replacement of water mains and associated service branches, valves, and fire hydrants.
- **Customer Service** - The Customer Service Section is primarily responsible for responding to customer concerns, meter readings, installation/replacement of water meters, and responding to service calls.
- **Administration** - The Administrative Section is responsible for all division administration, fiscal control, system planning, service contract administration, and payroll.

OBJECTIVES FOR FISCAL YEAR 2022

- Complete annual update of capital infrastructure replacement program and develop long-term funding source.
- Improve the quality of water delivered to customers by reducing iron, manganese, volatile organic compound (VOC) and radium concentrations through the use of water treatment facilities.
- Continue to increase awareness on lead and drinking water by offering customer programs, education materials and proactive lead service line (LSLR) replacements.
- Reduce water loss through acoustic leak detection, production meter validation and large meter testing.
- Continue to develop a web-based interactive map for displaying Water Division Capital Project Planning.
- Enhance stakeholder support and understanding around the value of drinking water and specifically, the Rockford water system (i.e. social media campaigns, community events, presentations and outreach).
- Improve preventative maintenance programs for well houses, well and booster pumps, hydrants and valves.
- Initiate asset management/work order management in the Water Distribution Section.
- Continue to implement new technology for asset management/work order management in the Water Production Section.
- Continue to improve customer service by reducing the number of complaints throughout Water Division operations and improve responsiveness when a complaint is received.
- Continue to implement mobile technology to improve the efficiency of field operations.

Water Division

- Promote worker safety and reduce number of on-the-job injuries by training employees, addressing all safety concerns in a timely manner and participating in the Public Works safety program.
- Develop a facility master plan to assist in decision making regarding the annual capital infrastructure replacement program.
- Complete a cost of service study to support a new five-year rate plan and review the potential of an affordability program.
- Initiate research to upgrade and modernize the SCADA system.
- Develop and implement a proactive lead service line replacement program that utilizes internal Water Distribution staff.

WATER FUND BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$6,345,922	$6,919,482	$6,156,061	$7,052,851	$133,369
CONTRACTUAL	6,915,438	6,667,315	6,229,578	6,820,870	153,555
SUPPLIES	1,139,819	1,795,278	1,164,250	2,062,323	267,045
OTHER	11,125,395	10,713,177	11,048,644	12,319,011	1,605,834
INTEREST	1,067,895	965,339	965,339	854,585	(110,754)
TOTAL	$26,594,469	$27,060,591	$25,563,872	$29,109,641	$2,049,050

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
WATER USER FEES	28,948,318	$29,826,403	$30,314,112	31,019,245	$705,133
INSTALLATIONS & CONNECTIONS	1,039,706	746,303	890,000	885,000	(5,000)
OTHER GOVERNMENTS	836,433	2,454,295	2,000,000	4,000,000	2,000,000
INTEREST INCOME	560,144	217,533	200,000	200,000	0
MISCELLANEOUS	402,023	321,421	85,000	85,000	0
PURCHASE OF SERVICES	121,780	128,431	131,369	114,120	(17,249)
TOTAL	$31,908,404	$33,694,385	$33,620,481	$36,303,365	$2,682,884

Water Division

WATER FUND AUTHORIZED POSITIONS

POSITION TITLE	POSTION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
WATER SUPERINTENDENT	213	1.00	1.00	0.00
DEPUTY WATER SUPERINTENDENT	212	1.00	1.00	0.00
ASSISTANT SUPERINTENDENT	111	1.00	1.00	0.00
ASSISTANT SUPERINTENDENT DISTRIBUTION	111	1.00	1.00	0.00
CONTROL SYSTEMS ADMINISTRATOR	111	1.00	1.00	0.00
SENIOR PROJECT MANAGER	110	0.00	1.00	1.00
WATER QUALITY SUPERVISOR	109	1.00	1.00	0.00
WATER OPERATIONS SUPERVISOR - DISTRIBUTION	109	3.00	3.00	0.00
WATER PLANT OP. & MAINT. SUPERVISOR	109	1.00	1.00	0.00
WATER SYSTEMS & SCADA SUPERVISOR	109	1.00	1.00	0.00
FIELD SERVICES SUPERVISOR	109	2.00	2.00	0.00
WATER ACCOUNTING TECHNICIAN	105	1.00	1.00	0.00
PUBLIC WORKS CREW LEADER	A-28	5.00	5.00	0.00
WATER PLANT OPERATOR	A-28	12.00	12.00	0.00
WATER QUALITY TECHNICIAN	A-26	2.00	2.00	0.00
WATER SERVICE INSPECTOR	A-26	8.00	8.00	0.00
WATER UTILITY TECHNICIAN	A-25	2.00	2.00	0.00
EQUIPMENT OPERATOR	A-23	6.00	6.00	0.00
MAINTENANCE WORKER	A-20	10.00	10.00	0.00
METER READERS	A-19	2.00	2.00	0.00
SENIOR CLERK	A-19	4.00	4.00	0.00
TOTAL PERSONNEL		**65.00**	**66.00**	**1.00**

BUDGET HIGHLIGHTS

- Personnel expenses reflect a 2.0% wage adjustment, an addition of a new Senior Project Manager position, as well as an increase to employee agency wages, offset by reductions Illinois Municipal Retirement Fund (IMRF) rates and changes to health insurance elections.
- Contractual expenses increase due to increases to internal service charges for microcomputers, to well building maintenance and an increase in service contracts for a site closure, offset in part by reductions to meter reading contractual costs.
- Supply expenses increase $267,045 due to changes in water meter supplies and equipment requirements.
- Other expenses increase due to increases in contributions to others for lead service line replacements, offset in part by reductions in bond interest.

Water Division

FIXED ASSETS

Planned fixed assets for 2022 include:

	QUANTITY	BUDGET EACH	TOTAL BUDGET
FILTER VALVE REPLACEMENTS (WELLS 5, 30, 31 & 40)	1	115,000	115,000
VACTOR	1	100,000	100,000
WATER TRAILER	1	25,000	25,000
SERVICE TRUCK - FOREMAN	1	85,000	85,000
VAN - FIELD SVCS	1	50,000	50,000
PICKUP TRUCK SVC	2	60,000	120,000
SUV - ESCAPE	1	26,000	26,000
DUMP TRUCK HEAVY DUTY	2	160,000	320,000
BACKHOE	2	100,000	200,000
TOTAL	12		$1,041,000

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

The 2023-2027 five-year forecast assumes annual 3.2% rate increases with consumption decreasing each year due to increased conservation efforts. Expenses for this forecast range from five to six percent. The City will finance future improvements on a pay-as-you-go basis.

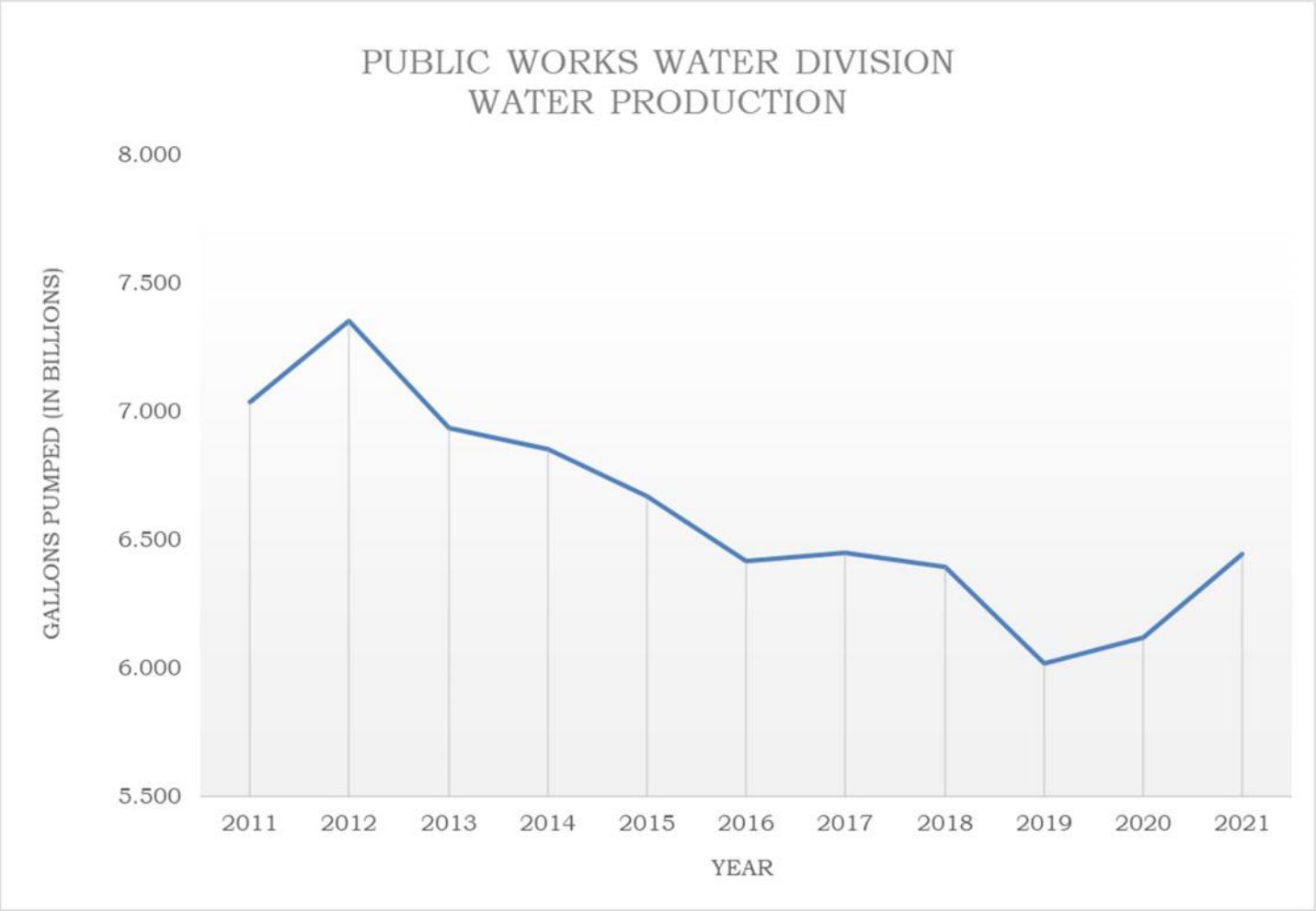
	2023	2024	2025	2026	2027
REVENUES	$37,466	$38,665	$39,902	$41,179	$42,497
EXPENSES	30,565	32,093	33,698	35,383	37,152
EXCESS (DEFICIT)	6,901	6,572	6,204	5,796	5,345
BEGINNING BALANCE	174,770	181,671	188,243	194,447	200,243
ENDING BALANCE	$181,671	$188,243	$194,447	$200,243	$205,588
BOND ISSUES	$0	$0	$0	$0	$0
RATE INCREASES	3.2%	3.2%	3.2%	3.2%	3.2%

WATER FUND PERFORMANCE MEASUREMENTS

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET
EMERGENCY REPAIR TIME (HOURS)	2.80	3.5	3.3	3.5
% OF TOTAL REPAIRS THAT ARE PLANNED	80%	70%	80%	70%
BACKLOG OF NON-EMERGENCY REPAIRS (MONTHLY AVERAGE)	14	40	18	40
WATER MAIN FLUSHED (MILES)	123	280	280	280
AVERAGE DAYS TO CORRECT METER PROBLEM	14	30	13	30
WATER QUALITY COMPLAINTS	25	18	16	18
% DESIGN DEMAND	96%	100%	100%	100%
NEW WATER CONNECTIONS	99	60	60	60
TOTAL AMOUNT OF PAST DUE AS A % OF REVENUE (MONTHLY AVERAGE)	3.0%	2.5%	2.7%	2.5%

Water Division

OPERATIONAL INFORMATION



As the graph shows, water production has fluctuated significantly in the last ten years. Since 1999, when gallons pumped was at 9.076 billion, production has decreased 28.99%, to an estimated 6.445 billion gallons in 2021. The average production for the past seven years is 6.358 billion gallons, which is more than estimated 2022 production of 6.10 billion. Weather conditions, particularly annual rainfall, impact water usage in the City.

Police and Fire Pension Fund

MISSION STATEMENT

It is the mission of the Police and Fire Pension Funds to provide retirement benefits for retired police officers and firefighters and their beneficiaries through employer and employee contributions and investment earnings.

PRIMARY FUNCTIONS

The primary function of this non-operating budgetary unit is to finance pensions for employees by both employer and employee contributions combined with interest earnings on those contributions. These three revenue streams, if based on sound actuarial assumptions, should generate sufficient funds for employee retirement without placing either an undue burden on the employer or a risk to the pension due the employee.

POLICE PENSION FUND BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$20,080,651	$19,732,400	$21,517,296	$22,328,433	$2,596,033
CONTRACTUAL	462,750	432,950	433,563	432,950	0
SUPPLIES	0	100	0	100	0
OTHER	0	92,400	0	89,900	(2,500)
TOTAL	$20,543,401	$20,257,850	$21,950,859	$22,851,383	$2,593,533

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
POLICE DEPARTMENT TRANSFER					
POLICE PENSION PROPERTY TAX	$8,110,875	$9,009,057	$9,078,565	$9,348,568	$270,003
POLICE PENSION REPLACE TAX	993,335	1,001,006	863,700	1,166,000	302,300
TOTAL CITY CONTRIBUTION	9,104,210	10,010,063	9,942,265	10,514,568	572,303
INTEREST INCOME	10,439,975	12,509,107	5,762,600	7,000,000	1,237,400
FV APPRECIATION(DEPRECIATION)	20,336,016	10,792,807	5,000,000	6,000,000	1,000,000
TOTAL INVESTMENT INCOME	30,775,991	23,301,914	10,762,600	13,000,000	2,237,400
EMPLOYEE CONTRIBUTIONS	2,449,268	2,549,019	2,157,400	2,585,000	427,600
TOTAL	$42,329,469	$35,860,997	$22,862,265	$26,099,568	$3,237,303
ACTUARY'S CONTRIBUTION REQUIREMENT	$9,104,210	$10,010,063	$9,942,265	$10,514,568	$572,303

Police and Fire Pension Fund

FIRE PENSION FUND BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$20,588,820	$20,280,960	$21,544,411	$22,079,995	$1,799,035
CONTRACTUAL	460,474	484,230	450,633	484,230	0
SUPPLIES	0	100	0	100	0
OTHER	0	88,200	0	88,200	0
TOTAL	$21,049,294	$20,853,490	$21,995,044	$22,652,525	$1,799,035

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
FIRE DEPARTMENT TRANSFER					
FIRE PENSION PROPERTY TAX	$10,474,264	$10,474,264	$10,698,231	$11,510,616	$812,385
FIRE PENSION REPLACE TAX	1,294,572	1,294,572	1,040,000	1,403,900	363,900
TOTAL CITY CONTRIBUTION	11,768,836	11,768,836	11,738,231	12,914,516	1,176,285
INTEREST INCOME	5,822,890	8,967,423	5,104,541	6,000,000	895,459
FV APPRECIATION(DEPRECIATION)	17,689,307	9,429,823	2,004,600	3,000,000	995,400
TOTAL INVESTMENT INCOME	23,512,197	18,397,245	7,109,141	9,000,000	1,890,859
EMPLOYEE CONTRIBUTIONS	2,294,613	2,388,206	2,000,000	2,353,000	353,000
TOTAL	$37,575,646	$32,554,287	$20,847,372	$24,267,516	$3,420,144
ACTUARY'S CONTRIBUTION REQUIREMENT	$7,450,373	$8,625,745	$11,738,231	$12,914,516	($1,176,285)

BUDGET HIGHLIGHTS

- The City utilizes an independent actuary to determine the necessary funding for these two plans on an annual basis. Once this is determined, the City funds the plans based on the recommendations of the independent actuary. For the 2021 valuation which determines 2022 contributions, two assumptions were updated. Mortality assumptions were updated to more current data and the actuarial rate of return was lowered to 7.1%.
- For 2021, the Police plan earned $2.4 million in interest income while the Fire plan earned $2 million in interest income.
- The Police and Fire plans also realized $10.8 million and $5.1 million respectively on the sale of investments.
- In addition, reflecting fair market value adjustments of investments, the Police Pension Fund estimated a gain of $10.8 (2020) million while the Fire Pension Fund estimated a gain of $9.4 (2020) million.
- Investment expenses are $260,000 for Police and $280,000 for Fire.
- Approximate annual rates of return were above the assumption rate of 7.3%, with 11.2% for Police and 11.5% for Fire.
- Police contribution requirement increases to $10,514,568. The percent funded in 2020 was 59.9%.
- Fire contribution requirement increases to $12,914,516. The percent funded in 2020 was 50.4%

Police and Fire Pension Fund

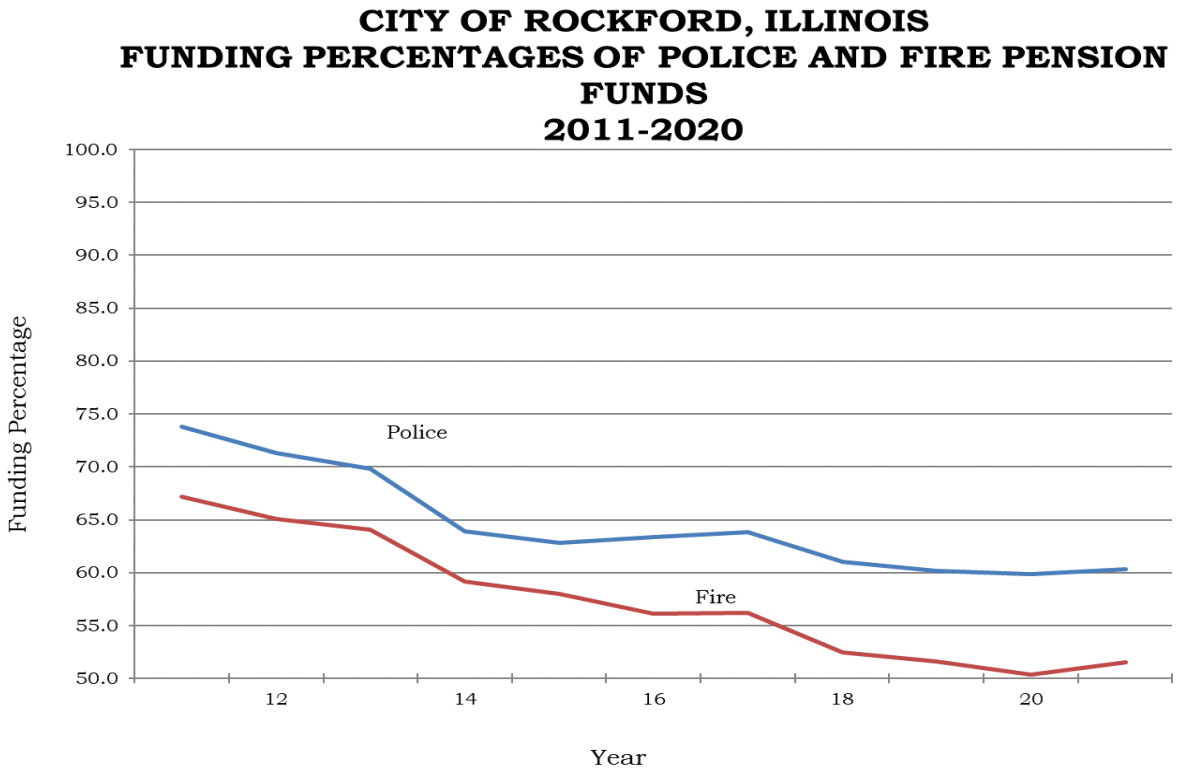
OPERATIONAL INFORMATION

The State of Illinois enacted a reform package for Illinois police and fire pension plans in 2010. Benefit changes, for new hires beginning January 1, 2011, included the following: (1) normal retirement age of 55 (currently 50); (2) early retirement at age 50 with 6% reduction for each year prior to 55; (2) pensionable salary cap of $106,800 indexed to ½% of CPI-U; (3) final average salary calculated using the last 8 of 10 years (currently final day's salary); (4) survivor benefit of 66 2/3% of pension earned at date of death (currently 100% of pension); and (5) cost of living adjustments beginning the year after a retiree or survivor turns age 60 with annual increases equaling the lesser of 3% simple or ½ of CPI-U (currently 3% compounded each year after pension becomes payable).

In addition, the following changes were made to public safety pension funding: (1) 30 year closed amortization period with a funding target of 90% by the end of 2040 (previously expired in 2033 with a funding target of 100%); (2) state shared revenue diversions to pension funds beginning in 2016 equaling the difference between the employer contribution and the required actuarial contribution. Three year phase in with up to 1/3 of state shared revenue diverted in 2016, up to 2/3 in 2017, and up to the full contribution difference beginning in 2018; (3) expanded investment authority including corporate bonds for all funds and greater equity investments for funds with assets of at least $10 million; and (4) 5 year smoothing of actuarial gains and losses. The first actuarial study to be performed using these changes was completed in the spring of 2011 for the year ended 2010 for the 2012 budget levy and the 2013 budget expense.

In 2022, both pension funds are expected to transfer all assets to newly formed, state-wide, consolidated pension investment boards. These boards were created by state legislation approved in 2020, as a means to provide better investment returns to funds across the state. Once funds are transitioned, the board role will shift to largely benefit review and approval and monthly pension payroll.

Police and Fire Pension Fund

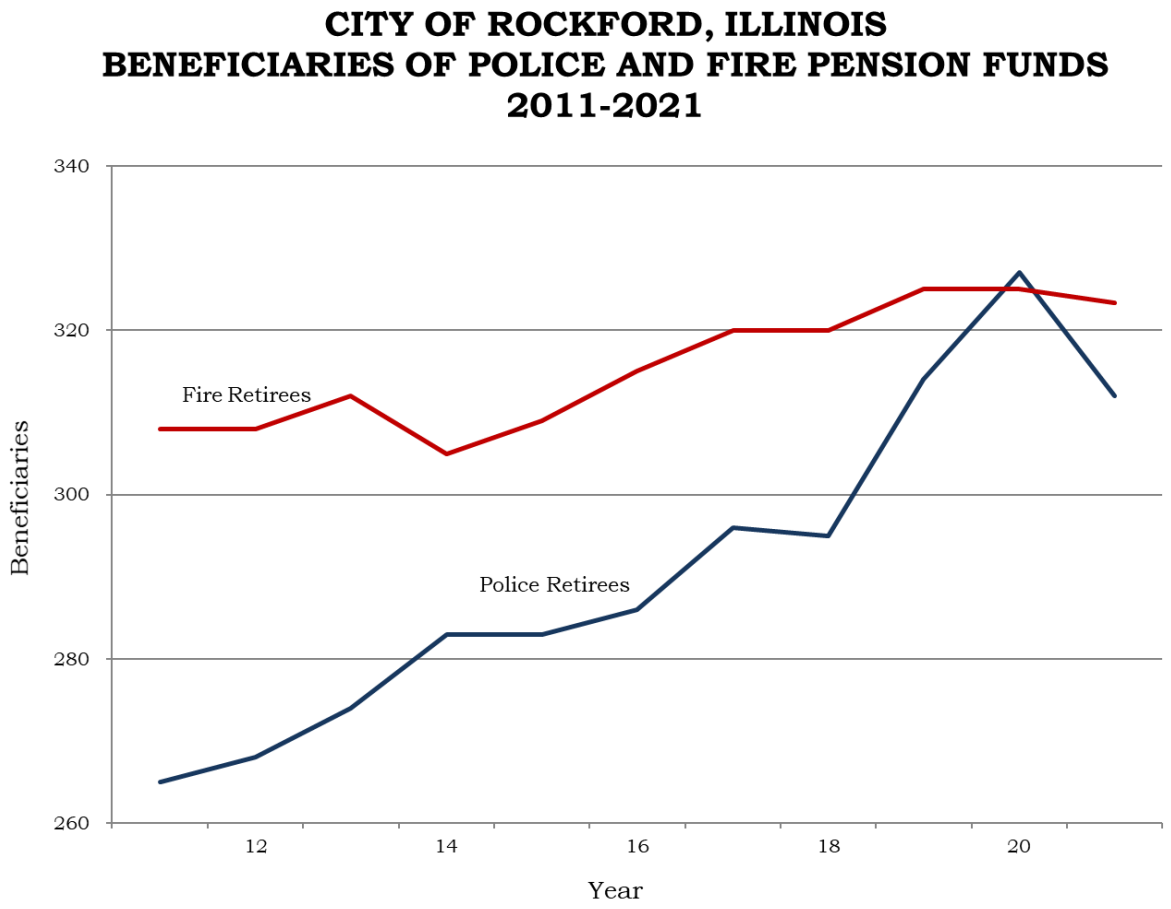


ROCKFORD PENSION PLANS

EMPLOYEES	POLICE SWORN	FIRE SWORN	IMRF/SS ALL OTHER
2022 EMPLOYER RATE	40.31%	51.89%	16.45%
2022 EMPLOYEE RATE	9.910%	9.455%	10.70%
SOCIAL SECURITY INCLUDED	No	No	Yes (6.2%)
PLAN ADMINISTRATION	Local	Local	State
RETIREMENT AGE	50/55	50/55	55/60
VESTING (YEARS)	10	10	8
PENSION (20 YEARS SERVICE)	50%	50%	35%
PENSION LIMIT	75%	75%	75%
YEARS TO ACHIEVE LIMIT	30	30	40
PENSION BASED ON	LAST PAY/AVERAGE OF 8 HIGHEST CONSECUTIVE YEARS IN LAST 10	LAST PAY/AVERAGE OF 8 HIGHEST CONSECUTIVE YEARS IN LAST 10	AVERAGE OF 4 HIGHEST CONSECUTIVE YEARS IN LAST 10

Trends for the two funds include active member percentage decreasing as the number of retirees increase as well as dollar costs rising.

Police and Fire Pension Fund



Approximately one-half of the annual revenues for these two plans are generated from investment earnings. Member contributions increased to 9.91% for Police in 2000 and 9.455% for Fire in 2005.

The City contributions are funded from property taxes and state replacement taxes. Pension property taxes are unlimited; however, property tax extension limitations (tax caps) do apply on a total city basis except for benefit provision for Fire Pension surviving spouses. For 2021, estimated rates are 55.3 cents for the Police plan and 65.2 cents for the Fire plan. 2020 rates are 53.2 and 62. cents respectively. The property tax rate increase is due to the plan cost increase.

Both plans utilize the Finance Department's staff to administer benefits. The Police pension fund will also utilize a consultant, $65,000, and a custodian, $5,000, as well as three money managers at an estimated cost of $236,000. The Fire pension uses a consultant, $65,000, a custodian, $6,700, and four money managers at an estimated cost of $248,000. Each fund pays the State Department of Insurance $8,000 annually for oversight services.

Police and Fire Pension Fund

FIVE YEAR FINANCIAL FORECAST (IN 000'S)

The 2023-2027 five-year forecast on a traditional basis, assumes a 7.4% City and employee contribution increases and a 7.3% return on investments. The combined impact for the two plans of this increase on the property tax rate would be approximately eleven cents annually. Costs are assumed to rise annually due to three percent pension increases and an annual new retiree group of five. This forecast does not address a number of issues such as mortality, disability, and withdrawal that an actuary would. In addition, it makes no assumptions as to the likelihood of additional benefits gained through the legislative process in Springfield.

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

	2023	2024	2025	2026	2027
REVENUES	$37,376	$39,972	$43,014	$46,151	$49,590
EXPENDITURES	20,170	20,883	21,617	22,373	23,152
EXCESS (DEFICIT)	17,206	19,089	21,397	23,778	26,438
BEGINNING BALANCE	278,814	296,020	315,108	336,506	360,284
ENDING BALANCE	$296,020	$315,108	$336,506	$360,284	$386,722
PROPERTY TAX RATES (IN CENTS)	67.2	71.3	75.6	80.1	84.7

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

	2023	2024	2025	2026	2027
REVENUES	$35,892	$38,373	$41,093	$44,078	$245,608
EXPENDITURES	21,827	22,589	23,375	24,183	25,016
EXCESS (DEFICIT)	14,065	15,784	17,718	19,895	220,592
BEGINNING BALANCE	237,533	251,597	267,381	285,099	304,994
ENDING BALANCE	$251,597	$267,381	$285,099	$304,994	$525,586
PROPERTY TAX RATES (IN CENTS)	80.6	85.4	90.4	95.6	101.0

Health Insurance Fund

MISSION STATEMENT

It is the mission of the Health Insurance Fund is to provide health insurance benefits for City employees, City retirees, and outside participants through a self-insured plan financed by employer and partial premiums for employees in addition to those by retirees and outside participants.

PRIMARY FUNCTIONS/FUND HIGHLIGHTS

The primary function of the health insurance fund is to account for all health insurance costs including medical and dental expenses, administrative expenses and excess coverage policies.

With health insurance costs continuing to escalate as a percentage of the City's cost of doing business, the City refined its traditional PPO plan and introduced a new health savings account (HSA) offering in 2007. A multi-year schedule designed to increase employee deductibles and co-pays was approved. For 2009, the City secured new agreements for the dental, life insurance, health savings account, and flex care programs. In 2011, a change in network and third party administrators saved additional funds. In 2014, the opening of a wellness center with clinic services for employees and their families is expected to have a positive impact on expense in 2015 and going forward. With these changes, the City continues to offer its employees excellent health insurance at a reasonable cost.

The City will work to maintain a 25% reserve for this fund.

HEALTH INSURANCE FUND BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
CONTRACTUAL	$22,219,047	$23,474,625	$20,445,875	$22,261,270	($1,213,355)
SUPPLIES	0	2,000	0	2,000	0
OTHER EXPENSE	197,320	206,100	206,100	212,180	6,080
TOTAL	$22,416,367	$23,682,725	$20,651,975	$22,475,450	($1,207,275)

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
EMPLOYER PREMIUMS	$22,947,830	$18,648,148	$17,973,696	$19,355,450	$1,381,754
EMPLOYEE PREMIUMS	1,065	1,322,620	1,278,875	1,336,920	58,045
RETIREES	182,080	2,614,757	2,515,095	3,182,530	667,435
OTHER	762,069	824,806	(160,000)	(123,000)	37,000
INTEREST INCOME	54,145	111,351	77,200	59,700	(17,500)
TOTAL	$23,947,189	$23,521,682	$23,682,725	$23,811,600	$2,126,734

BUDGET HIGHLIGHTS

- In 2021 and 2022, premiums rates remained unchanged.

Health Insurance Fund

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

	2023	2024	2025	2026	2027
REVENUES	$25,446	$26,995	$27,980	$29,362	$30,809
EXPENSES	23,487	24,658	25,878	27,159	28,504
EXCESS (DEFICIT)	1,959	2,337	2,102	2,203	2,305
BEGINNING BALANCE	5,384	4,764	7,101	9,203	11,406
ENDING BALANCE	$7,343	$7,101	$9,203	$11,406	$13,711
RATE INCREASE	7.5	5.0	5.0	5.0	5.0
RESEVE PERCENTAGE	22.9	19.3	27.4	33.9	40.0

The 2023-2027 five year plan assumes that medical costs will increase 3% annually and that the revenue mix of employer, employee, and third party contributions will continue to evolve in order to continue a financially viable plan. Premium increases are anticipated to be 7.5% per year for 2023 and 5% for 2024-2027.

Worker's Compensation Fund

MISSION STATEMENT

It is the mission of the Worker's Compensation Fund to provide for all administrative, reinsurance and benefit expenses associated with employees' worker's compensation claims.

PRIMARY FUNCTIONS

The primary function is to account for all workers' compensation expenditures. The City operates a self-insured worker's compensation program with financing provided by premiums charged to departments based on job type and likelihood of injury.

WORKER'S COMPENSATION FUND BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
CONTRACTUAL	$2,076,833	$3,121,800	$2,132,329	$3,121,870	$70
OTHER EXPENSE	112,600	117,300	117,300	122,200	4,900
TOTAL	$2,189,433	$3,239,100	$2,249,629	$3,244,070	$4,970

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
FUND TRANSFERS	$3,144,669	$3,021,421	$2,899,994	$3,071,781	$171,787
MISCELLANEOUS	0	339,677	322,528	319,490	(3,038)
INTEREST INCOME	154,867	66,373	70,000	60,000	(10,000)
TOTAL	$3,299,536	$3,427,471	$3,292,522	$3,451,271	$158,749

BUDGET HIGHLIGHTS

- The property tax rate for worker's compensation, collected in the general fund, is unlimited by statute. The 2022 rate is estimated at 16.92 cents.

WORKER'S COMPENSATION FUND FIVE YEAR FINANCIAL FORECAST (IN 000'S)

	2023	2024	2025	2026	2027
Revenues	$4,388	$4,605	$4,832	$5,070	$5,321
Expenses	1,919	2,015	2,116	2,222	2,333
Excess (Deficit)	2,469	2,590	2,716	2,848	2,988
Beginning Balance	1,745	1,745	1,745	1,745	1,745
Ending Balance	$4,214	$4,335	$4,461	$4,593	$4,733
Expense Rate Change	5%	5%	5%	5%	5%

The 2023-2027 five-year forecast assumes that worker's compensation costs will increase five percent annually and that premiums will be increased 5% annually to keep pace with expense growth.

Debt Management

MISSION STATEMENT
It is the mission of the Debt Management Fund to account for bonded indebtedness incurred by the City, including all bond and interest payments.

PRIMARY FUNCTION
The primary function of the Debt Management Fund is to retire debt incurred by the City for long-term capital projects and short-term cash flow financing, by making annual payments of interest and principal based upon a planned schedule.

FUND HIGHLIGHTS
Since 1982 when the first Capital Improvements Program was adopted, the City went to the market annually to seek financing for its infrastructure improvements. In addition to retiring debt through property taxes, sales taxes, and water revenues, the City also utilizes tax increment financing (TIF) districts property taxes to retire bonds.

In 2006, the City submitted a referendum question to the voters to determine whether or not they would, rather than financing streets and drainage improvements through voter approved bond issue referendums and the resulting property tax financed debt service, rather pay for infrastructure improvements through a one percent sales tax. While the voters defeated that proposal, they approved the same proposal, but with a five year limitation, in the spring 2007 election. Effective July 1, 2007, the tax generates $15 million annually. The tax was extended by referendum for an additional five year period on April 5, 2011 and for additional five years on March 15, 2016. In March 2021, the voters authorized another five year tax period. Property tax financed debt service ended in 2017.

For the future, the City will only issue bonds for development purposes that are financed by TIF district property tax increment or other non-property tax alternate revenue sources.

The City's current bond (long-term debt) rating is A3 from Moody's Investors Service.

Debt Management

CITY OF ROCKFORD, ILLINOIS
OUTSTANDING AND PROPOSED DEBT ISSUES

ISSUE AND AMOUNT	PAYMENT SOURCE	FINAL LEVY YEAR
2007 $29.865 GOB Alternate and Refunding ($23.0 Metro Centre Improvements (Series B-$16.365 Taxable), Series C-$6.865 GOBA Refunding)	5,8	2026
2007 $8.75 GOB Alternate (Series D-$3.5 Water)	2	2026
2008 $12.15 GOB Alternate (Series B-$1.3 TIF ($1.1 Airport, $0.2 Jackson School), Series C-$1.85 Taxable Parking	3,4	2028
2009 $2.6 GOB Alternate (Series A-$1.65 TIF ($0.35 River North, $1.3 Main Whitman), Series B-$0.95 Taxable Global Trade # 1)	3	2028, 2029
2009 $8.065 Series C - GOB Alternate Refunding Taxable (Metro Center)	5,8	2026
2009 $1.7 GOB Alternate (Series D-$1.35 Springfield Corners TIF, Series E-$0.35 River East TIF)	3	2023
2009 $13.585 Refunding (Series E-$7.93 GOB Street, Series F-$4.325 Water)	1,2	2018
2010 $3.4 GOB Alternate Water	2	2029
2012 $7.73 Refunding ($2.7 GO, Series C-$0.88 7th Street TIF, Series C-$0.93 Springfield Corners TIF, Series A-$3.22 GO)	2, 3, 6	2016, 2021
2014 $5.3 Fire Station # 3	1	2023
2014 $14.025 Refunding (Series A-$4.65 Capital, $6.305 Neighborhood Rev $3.070 GO, Series B-$8.5 Street Improvements, $8.7 Capital Improvments, SeriesC-$2.0 7th Street, $2.85 Lowes Distribution, $16.7 Metro Center Improvements)	1,3,5	2016,2027
2015 $16.52 GOB Ingersoll Project	5	2034
2015 $6.315 Parking	4	2034
2016 $22.8 GO (Series A-$14.77 GeoPolice, $0.65 Parking, $1.625 Hope 6, $0.705 Preston Central, $1.81 Library, $0.304 River North, $0.956 Main Whitman)	1,3,4	2024, 2027, 2028, 2034
2016 GO Refunding $12.5 Series B Water	2	2027
2018 Go Refunding (Series A-$2,730 Tax Exempt, Series B-$5,330 Water, Series C-$9,490 Taxable)	2,3,5,8	2027
2019 (Series A-$8m Police Evidence Facility, Series B-$13m Convention Center, Series C-$1.2m Parking Lots)	6,5,4	2039
2020 $12.285 Police Settlement	6	2030

1 - Property Taxes
2 - Water Fund Revenues
3 - TIF Revenues
4 - Parking Fund Revenues
5 - Redevelopment Fund Revenues
6 - Sales Taxes
7 - Off Track Betting Revenues
8 - Private, Other

Debt Management

DEBT SERVICE FUND BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
BOND INTEREST	$3,648,327	$3,992,632	$3,992,632	$3,856,471	($136,161)
BOND PRINCIPAL	10,383,700	10,616,383	10,616,383	10,910,183	293,800
TOTAL	$14,032,027	$14,609,015	$14,609,015	$14,766,654	$157,639

Actuals exclude water system debt

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
DEBT SERVICE-CITYWIDE	$0	$0	$0	$0	$0
	0	0	0	0	0
ABATEMENTS-TAX EXEMPT					
PUBLIC WORKS WATER	4,731,743	4,672,870	4,673,242	4,694,743	21,501
SALES TAX	1,497,572	2,617,593	2,618,067	2,610,725	(7,342)
TIF DISTRICTS	1,789,713	1,247,413	1,068,573	1,182,900	114,327
REDEVELOPMENT FUND	826,750	822,125	822,125	816,075	(6,050)
OTHER	1,741,059	1,733,152	1,726,028	1,712,920	(13,108)
	10,586,837	11,093,152	10,908,035	11,017,363	109,328
ABATEMENTS-TAXABLE					
TIF DISTRICTS	284,023	274,308	264,300	274,000	9,700
SALES TAX	0	0	0	0	0
REDEVELOPMENT FUND	3,003,399	3,002,598	3,340,351	3,336,136	(4,216)
PARKING	157,768	238,958	253,968	248,147	(5,821)
	3,445,190	3,515,863	3,858,619	3,858,282	(337)
TOTAL	$14,032,027	$14,609,015	$14,766,654	$14,875,645	$108,991

BUDGET HIGHLIGHTS

- Tax-exempt and taxable abatements increase by $157,639 primarily as a result of refinancing to the redevelopment funds.
- Bonds were not issued for 2021.

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

While currently no plans exist for the 2023-2027 period, the City may recognize a need in the future during this period and sell bonds. Actual size and issuance depends upon the development of the annual capital improvements program.

	2023	2024	2025	2026	2027
REVENUES	$14,767	$14,876	$13,311	$12,733	$12,669
EXPENDITURES	14,609	14,767	14,876	14,219	13,638
EXCESS (DEFICIT)	158	109	(1,565)	(1,486)	(969)
BEGINNING BALANCE	0	0	0	0	0
ENDING BALANCE	$158	$109	($1,565)	($1,486)	($969)
TAX RATE (CENTS)	0.0	0.0	0.0	0.0	0.0

Risk Management Fund

MISSION STATEMENT

It is the mission of the Risk Management Fund to provide for costs associated with insurance, legal claims, risk management, and judgments.

PRIMARY FUNCTIONS/FUND HIGHLIGHTS

The primary function of the Risk Management Fund is to account for insurance expenses, losses to City owned property, liability claims, and risk management activities.

Implemented in 1996 to comply with Governmental Accounting Standards Board guidelines, the Risk Management Internal Service Fund pays for all insurance, claim settlements, and accidental property losses for the City. Not unlike a premium from an insurance company, departments are assessed a service charge that is based on a cost recovery basis. The annual service charge covers all risk management services received for that year including claim and loss management, insurance premiums, accidental loss of equipment, and the defense and settlement of claims.

The Risk Management Fund transfers risk exposure to outside companies through purchased insurance. This coverage includes liability, surety, fidelity, and property protection. Those City activities not covered through purchased insurance are covered by the City's self-insurance program in which funds are set aside to cover losses and claims. Governmental accounting standards require the City to record anticipated liabilities from operations. The frequency and amounts of the liabilities can vary significantly from year to year.

RISK MANAGEMENT FUND BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
CONTRACTUAL	$2,034,323	$2,378,034	$1,446,270	$1,926,038	($451,996)
OTHER	844,179	505,780	687,330	492,354	(13,426)
TOTAL	$2,878,502	$2,883,814	$2,133,600	$2,418,392	($465,422)

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
PROPERTY TAXES					
JUDGMENTS	$1,093,943	$1,211,832	$1,000,000	$1,000,000	$0
SERVICE CHARGES	730,950	719,689	750,270	764,385	14,115
PROP DAMAGE REIMB	264,321	263,189	300,000	325,000	25,000
MISCELLANEOUS	184	118	0	0	0
INTEREST INCOME	28,150	15,075	20,000	20,000	0
TOTAL	$2,117,548	$2,209,903	$2,070,270	$2,109,385	$39,115

BUDGET HIGHLIGHTS

- The risk management property tax levy increased slightly in 2022, revenue projections are slightly lower than anticipated expenses. Negative fund balance reflects outstanding claims that will paid as they become due.
- General fund purchase of services increases $26,540 due to staff changes and increases in benefits.

Risk Management Fund

RISK MANAGEMENT FUND FIVE YEAR FINANCIAL FORECAST (IN OOO'S)

	2023	2024	2025	2026	2027
Revenues	$2,475	$2,497	$2,541	$2,585	$2,630
Expenses	2,448	2,532	2,619	2,711	2,806
Excess (Deficit)	27	(35)	(78)	(126)	(176)
Beginning Balance	(18,528)	(18,501)	(18,536)	(18,614)	(18,740)
Ending Balance	($18,501)	($18,536)	($18,614)	($18,740)	($18,916)

The five-year forecast assumes that primarily small claims will be paid out of this fund with the exception of one or two legal settlements annually. In addition, it is assumed that large claims in excess of liability insurance limits, which cannot be supported by the fund balance, will be paid through the issuance of judgment bonds or through structured settlements, because larger claims are not reasonably foreseeable.

Northern Illinois Workforce Alliance

MISSION STATEMENT

The mission of the Northern Illinois Workforce Alliance is to create a competitive, skilled and educated workforce by providing a system for the citizens of Boone, Stephenson, and Winnebago Counties to gain meaningful employment responsive to the needs of business.

PRIMARY FUNCTIONS/FUND HIGHLIGHTS

The primary function of the Northern Illinois Workforce Alliance is to plan and oversee the local workforce development system, negotiate local performance measures with the State, coordinate with economic development agencies and develop employer linkages, and promote the participation of the private sector in the workforce investment system.

The City is the designated grant recipient for the federal Workforce Innovation and Opportunity Act (WIOA) funds for Boone, Stephenson, and Winnebago counties and all expenses are covered by the grant. The WIOA requires the establishment of a local Workforce Development Board. This board and the City entered into a revised intergovernmental agreement in May 2016 that identifies the City as the employer of record and the mechanism for hiring Northern Illinois Workforce Alliance staff.

NORTHERN ILLINOIS WORKFORCE ALLIANCE BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
PERSONNEL	$711,121	$828,608	$649,602	$847,408	$18,800
CONTRACTUAL	1,270	1,360	1,360	1,360	0
TOTAL	$712,391	$829,968	$650,962	$848,768	$18,800

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
FEDERAL	$686,964	$712,391	$829,968	$848,768	$18,800
TOTAL	$686,964	$712,391	$829,968	$848,768	$18,800

NORTHERN ILLINOIS WORKFORCE ALLIANCE AUTHORIZED POSITIONS

POSITION TITLE	POSITION RANGE	2021 EMPLOYEES	2022 EMPLOYEES	INCREASE/ (DECREASE)
EXECUTIVE DIRECTOR	214	1.00	1.00	0.00
BUSINESS ACCOUNT MANAGER	108	1.00	1.00	0.00
PLAN & QUALITY ASSU MANGR	108	1.00	1.00	0.00
FISCAL MANAGER	108	1.00	1.00	0.00
STRATEGIC INITIATIVES MANGR	108	1.00	1.00	0.00
WIB GRANTS COMP SPECIALIST	105	1.00	1.00	0.00
ADMINISTRATIVE ASSISTANT	102	1.00	1.00	0.00
TOTAL PERSONNEL		**7.00**	**7.00**	**0.00**

BUDGET HIGHLIGHTS

- Personnel budget numbers increase by $18,800 due to a 2% wage increase, changes in health insurance elections offset by decreases in Illinois Municipal Retirement Fund (IMRF).

Capital Replacement Fund

MISSION STATEMENT

It is the mission of the Capital Replacement Fund to provide for the replacement of vehicles and the repair and replacement of facilities.

PRIMARY FUNCTIONS

The primary function is to account for all capital expenditures. The primary expense of the fund is capital lease payments for vehicles, funded by proceeds from the sale of vehicles beyond their useful life, by revenue generated by video gaming establishments, and by transfers from operating departments in the general fund.

CAPITAL REPLACEMENT FUND BUDGET SUMMARY

APPROPRIATION	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET	INCREASE (DECREASE)
OTHER EXPENSE	$4,689,574	$6,046,303	$4,536,174	$5,351,237	($695,066)
TOTAL	$4,689,574	$6,046,303	$6,046,303	$5,351,237	($695,066)

FUNDING SOURCE	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)
GENERAL FUND TRANSFERS	$1,809,055	$2,083,094	$3,884,606	$3,469,967	($414,639)
SALE OF ASSETS	50,000	202,415	80,000	80,000	0
VIDEO GAMING	1,510,000	1,089,315	1,800,000	1,800,000	0
TOTAL	$3,369,055	$3,374,824	$5,764,606	$5,349,967	($414,639)

BUDGET HIGHLIGHTS

- The fund is created to account for the payment of capital leases, offsetting general fund revenues by designated capital revenue, proceeds from the sale of vehicles and video gaming revenue.
- The fund will make lease payments for all general fund budget units for leases committed thus far.

Capital Replacement Fund

LEASE AGREEMENT SUMMARY

Start Year	*Vehicles*	*Leasing Company*	*Term*	*Rate*	*Annual Payment*	*End Year*
2012	10 snow & ice, 3 water dumps, 2 chippers, 2 patchers, 2 clam loaders, 2 buckets, 1 sewer truck, 1 backhoe	Chase	10 years	1.85%	370,809.59	**2022**
2013	10 snow dumps, 2 water dumps, patcher truck, endloader, forklift, backhoe, breaker, 2 message boards, 2 fire day cab tractors with equipment	5th3rd Bank	10 years	2.46%	296,675.51	**2023**
2014	1 bomb trailer, 1 SWAT vehicle, 1 Patcher, 4 snow plows, 1 chipper, 1 backhoe, 2 slope mowers, 2 water dumps	US Bancorp	10 years	2.29%	190,258.58	**2024**
2015	1 aerial	Chase	8 years	2.10%	136,268.86	**2023**
2016	Endloader	PNC	7 years	1.79%	43,037.69	**2023**
2016	City Hall HVAC	PNC	10 years	2.66%	174,264.70	**2025**
2018	39 Police Vehicles	PNC	4 years	3.34%	449,935.99	**2022**
2018	3 Aerial Ladders	PNC	8 years	4.17%	479,528.57	**2027**
2018	CAD RMS Equipment	PNC	5 years	3.81%	1,027,775.75	**2023**
2018	2 Ambulances	PNC	5 years	3.77%	313,374.79	**2024**
2018	2 Slope Mowers, Skid Steer Loader, Forestry Chipper, Backhoe, Excavator and Speed Trailer	PNC	5 years	3.71%	96,911.83	**2024**
2018	3 engines and related equipment	PNC	8 years	3.67%	271,337.62	**2027**
2018	(18) 2019 Ford Escape,(1) 2019 Ford Expedition,(3) 2019 Ford Expedition,(4) 2019 Ford F-150 4x4 SuperCab Short Bed,(2) 2019 Ford F-150 4x4 SuperCab Long Bed,(2) 2019 Ford F-250 4x2 Regular Cab Pick Up 142" Wheelbase,(1) 2019 Ford F-350 4x4 Regular Cab SD Lift Gate and Snow Plow Package,(1) 2019 Ford F-450 4x4 1-Ton Dump Truck,(1) 2019 Ford Transit T-150,(1) 2019 Ford Transit T-350	PNC	7 years	3.59%	179,315.05	**2026**
2019	32 Police Vehicles	PNC	7 years	3.57%	247,459.48	**2026**
2019	2 Ambulances	PNC	5 years	3.32%	127,831.74	**2023**
2019	(5) 2020 Ford Escape,(4) 2020 Ford Explorer, (1) 2020 Ford Expedition, (3) 2020 Ford F-150, (3) 2020 Ford F-250, (3) 2020 Ford F-450, (1) 2020 Ford Transit Van	PNC	7 years	2.73%	118,139.79	**2026**
2019	(1) Skid Steer Loader, (1) Forestry Chipper, (1) Backhoe, (5) Plow Trucks	PNC	10 years	2.98%	137,393.63	**2029**
2020	3 Engines and Related Equipment - 1 Fire ladder and Related Equipment	PNC	8 years	2.93%	449,505.00	**2027**
2021	(10) Admin Pkg, (15) Marked Patrol, (3) Unmarked Patrol, (2) Unmarked SCOPE and Vehicle Upfitting/Lighting, Consoles, Partitions, Gun Racks, Accessiorise, Laptops and Dock Stations	PNC	7 years	2.74%	205,680.40	**2027**
2021	1 Digger Derrick	PNC	7 years	2.51%	35,732.77	**2027**
				Total	5,351,237.34	

CITY OF ROCKFORD, ILLINOIS
2022 BUDGET
SUMMARY-ALL FUNDS

	GENERAL GOVERNMENT				PROPRIETARY		FIDUCIARY		TOTALS	
REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	ENTERPRISE	INTERNAL SERVICE	TRUST PENSION	ELIMINATIONS	2022	2021
PROPERTY TAX										
CITY WIDE	$42,276,676	$7,454,545	$14,875,645			$1,336,566		$1,000,000	$64,943,432	$68,233,516
SPECIAL DISTRICTS		5,802,546	0						5,802,546	5,059,675
LESS, PROVISION FOR ABATEMENT			14,875,645						14,875,645	14,766,654
LESS, PROVISION FOR UNCOLLECTIBLE TAXES	482,434	124,385	0			13,233		10,000	610,052	643,941
NET TAX LEVY	41,794,242	13,132,706	0			1,323,333		990,000	55,260,281	57,882,596
TAX LEVY REIMBURSEMENTS	5,966,716	0	0			0		82,000	5,884,716	2,940,743
PROPERTY TAXES PRIOR TO ADJUSTMENTS	47,760,958	13,132,706	0			1,323,333		1,072,000	61,144,997	60,823,339
LESS, PROVISION FOR ACCOUNTING INTERPRETATION		0							0	0
LESS, TAX CAP EFFECTS		0	0			0			0	0
TOTAL PROPERTY TAXES	47,760,958	13,132,706	0			1,323,333		1,072,000	61,144,997	60,823,339
OTHER TAXES	49,763,295	6,377,900	0	$15,053,058		0		0	71,194,253	61,879,979
TOTAL TAXES	97,524,253	19,510,606	0	15,053,058		1,323,333		1,072,000	132,339,250	122,703,318
LICENSES, PERMITS & INSPECTION FEES	5,522,300	0							5,522,300	5,645,200
INTERGOVERNMENTAL	31,824,736	25,371,580	2,757,040	$10,852,990	$4,000,000	2,540,459		0	77,346,805	66,835,301
CHARGES FOR SERVICES	26,634,082	48,317			31,904,245	13,503,815		13,751,328	58,339,131	60,932,552
FINES, FORFEITURES & PENALTIES	1,673,500	38,448			339,900				2,051,848	2,109,117
REVENUE FROM USE OF MONEY & PROPERTY	1,000,000	358,410		150,000	1,539,000	144,200	13,000,000	156,975	16,034,635	13,669,075
FAIR VALUE ADJUSTMENT							9,000,000		9,000,000	7,000,000
OTHER REVENUE & INCOME			80,000			4,396,450			4,476,450	4,224,010
RESTRICTED RECEIPTS							4,938,000		4,938,000	4,162,000
MISCELLANEOUS	14,912,052	619,944		0	110,800	360,000	0	6,748,728	9,254,068	9,839,331
TOTAL REVENUES	179,090,923	45,947,305	2,837,040	26,056,048	37,893,945	22,268,257	26,938,000	21,729,031	319,302,487	297,119,904
OTHER ADDITIONS										
TRANSFERS	2,500,000	234,972	17,388,572	8,794,897	175,920	25,755,181	23,429,084	75,070,943	3,207,683	8,442,447
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	2,500,000	234,972	17,388,572	8,794,897	175,920	25,755,181	23,429,084	75,070,943	3,207,683	8,442,447
ELIMINATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES & OTHER ADDITIONS	181,590,923	46,182,277	20,225,612	34,850,945	38,069,865	48,023,438	50,367,084	96,799,974	322,510,170	305,562,351
APPROPRIATION	181,556,231	44,099,849	20,117,891	27,590,478	32,012,240	45,748,300	45,503,908	93,903,607	302,725,290	300,497,062
NON-APPROPRIATION EXPENSES										
PROVISION FOR ACCOUNTING INTERPRETATION									0	0
TRANSFER TO WATER UTILITY									0	0
TRANSFER TO PARKING UTILITY									0	0
COMMUNITY DEVELOPMENT									0	0
LEGAL REQUIREMENT FOR DEBT SERVICE	0	0	4,694,743	0	0	0	0	4,694,743	0	0
PROJECTED EXPENDITURES & TRANSFERS	181,556,231	44,099,849	24,812,634	27,590,478	32,012,240	45,748,300	45,503,908	$98,598,350	302,725,290	300,497,062
ADJUSTMENT FOR ENTERPRISE FUND PROJECTS				0					0	0
PROJECTED EXCESS TO AMORTIZE PRIOR YR EXPENSE									0	0
PROJECTED EXCESS (DEFICIT) OF REVENUES									0	0
OVER EXPENDITURES AND ADJUSTMENTS	34,692	2,082,428	(4,587,022)	7,260,467	6,057,625	2,275,138	4,863,176		17,986,504	2,275,056
BEGINNING BALANCE, JANUARY 1	39,502,751	17,289,117	6,962,166	2,567,102	176,878,334	(6,070,518)	413,325,503		650,454,455	620,581,808
ENDING BALANCE, DECEMBER 31	$39,537,443	$19,371,545	$2,375,144	$9,827,569	$182,935,959	($3,795,380)	$418,188,679		$668,440,959	$622,856,864

CITY OF ROCKFORD, ILLINOIS
BUDGET PROGRAM SUMMARY BY EXPENDITURE CLASSIFICATION
2022 BUDGET

AGENCIES	2021 BUDGET	INCREASE (DECREASE)	2022 BUDGET	SALARY EXPENSE	FRINGE BENEFITS	CONTRACTUAL EXPENSE	SUPPLY EXPENSE	OTHER EXPENSE	INTEREST EXPENSE	CAPITAL EXPENSE	DEBT REQUIREMENT	SALARY & FRINGES
LEGISLATIVE & MANAGEMENT												
MAYOR	**$964,861**	**$7,929**	**$972,790**	$440,015	$154,175	$344,022	$34,578					**$594,190**
COUNCIL	**590,615**	**(70,451)**	**520,164**	168,350	161,144	186,670	4,000					**329,494**
LEGAL	**1,907,657**	**(31,468)**	**1,876,189**	1,016,487	469,346	352,356	38,000					**1,485,833**
FINANCE	**7,559,363**	**1,581,264**	**9,140,627**	1,952,422	840,923	1,572,020	35,500	4,739,762				**2,793,345**
INFORMATION TECH	**5,582,087**	**368,664**	**5,950,751**	486,546	170,849	4,842,767	90,500	360,089				**657,395**
ELECTION COMMISSION	**1,207,819**	**59,895**	**1,267,714**	469,390	85,953	620,771	41,600			50,000		**555,343**
HUMAN RESOURCES	**796,303**	**33,530**	**829,833**	414,899	171,174	238,460	5,300					**586,073**
COMMUNITY DEVELOPMENT												
ADMINISTRATION	**325,111**	**9,011**	**334,122**	201,648	72,892	51,812	7,770					**274,540**
DEVELOPMENT	**3,200,330**	**13,761**	**3,214,091**	340,317	173,066	162,973	3,200	2,534,535				**513,383**
REDEVELOPMENT	**8,392,277**	**(527,634)**	**7,864,643**			1,418,960		6,445,683				**0**
TAX INCREMENT DISTRICTS	**3,222,644**	**127,112**	**3,349,756**	0	0	10,000	0	3,164,222	175,534			**0**
PLANNING	**1,098,908**	**(121,759)**	**977,149**	554,799	265,957	147,363	9,030					**820,756**
CONST SERVICES	**13,200,389**	**122,842**	**13,323,231**	1,375,752	710,632	11,135,806	44,565	56,476				**2,086,384**
HUMAN SERVICES												
HEALTH AND HUMAN SERVICES	**14,942,648**	**399,987**	**15,342,635**	4,556,075	2,523,750	3,151,230	754,300	4,357,280				**7,079,825**
LIBRARY	**8,679,750**	**(426,223)**	**8,253,527**	3,069,477	1,508,289	1,942,162	1,446,611	15,000	221,988	50,000		**4,577,766**
MASS TRANSIT	**1,524,000**	**0**	**1,524,000**			1,524,000						**0**
PUBLIC SAFETY												
POLICE	**66,289,419**	**4,388,097**	**70,677,516**	33,151,320	19,647,634	10,892,571	1,498,233	3,316,418		2,171,340		**52,798,954**
FIRE	**55,290,974**	**5,440,586**	**60,731,560**	29,258,733	21,154,385	4,488,106	1,164,210	1,364,877		3,301,249		**50,413,118**
911 COMMUNICATIONS	**6,423,949**	**68,643**	**6,492,592**	4,371,816	1,709,666	370,700	32,500	7,910				**6,081,482**
FIRE/POLICE COMMISSION	**315,088**	**(875)**	**314,213**	40,000	6,799	266,914	500					**46,799**
PUBLIC WORKS												
ADMINISTRATION	**964,608**	**23,211**	**987,819**	537,304	207,353	183,120	55,052	4,990				**744,657**
ENGINEERING	**1,007,446**	**246,862**	**1,254,308**	664,881	317,981	242,265	12,025	17,156				**982,862**
CAPITAL PROJECT	**35,405,856**	**(7,815,378)**	**27,590,478**	1,299,127	609,919	606,590	25,880	1,013,836		24,035,126		**1,909,046**
MOTOR FUEL TAX	**6,075,000**	**(600)**	**6,074,400**					6,074,400				**0**
STREETS & SEWERS	**9,515,408**	**1,222,713**	**10,738,121**	1,965,408	1,049,610	4,390,850	1,712,430	614,823		1,005,000		**3,015,018**
TRAFFIC	**4,932,423**	**213,687**	**5,146,110**	837,126	352,304	3,096,900	542,500	77,280		240,000		**1,189,430**
PARKING	**2,927,700**	**(25,101)**	**2,902,599**	192,597	106,081	1,454,670	61,600	830,097	257,554			**298,678**
PROPERTY	**3,739,828**	**(97,640)**	**3,642,188**	677,662	363,497	1,588,720	318,440	692,919	950			**1,041,159**
EQUIPMENT	**3,717,957**	**21,048**	**3,739,005**	668,559	344,181	698,160	1,792,516	232,569	3,020			**1,012,740**
WATER	**27,060,591**	**2,049,050**	**29,109,641**	4,850,917	2,201,934	6,820,870	2,062,323	12,403,045	770,552			**7,052,851**
NON-OPERATING FUNDS												
POLICE PENSION	**20,257,850**	**2,593,533**	**22,851,383**		22,328,433	432,950	100	89,900				**22,328,433**
FIRE PENSION	**20,853,490**	**1,799,035**	**22,652,525**		22,079,995	484,230	100	88,200				**22,079,995**
WORKMEN'S COMPENSATION	**3,239,100**	**4,970**	**3,244,070**			3,121,870		122,200				**0**
HEALTH INSURANCE	**23,682,725**	**(1,207,275)**	**22,475,450**		220	22,261,050	2,000	212,180				**220**
DEBT SERVICE	**14,609,015**	**157,639**	**14,766,654**						3,856,471		10,910,183	**0**
RISK MANAGEMENT	**2,883,814**	**(465,422)**	**2,418,392**			1,926,038		492,354				**0**
WIB OPS	**829,968**	**18,800**	**848,768**	543,064	304,344	1,360						**848,768**
CAPITAL REPLACEMENT	**6,046,303**	**(695,066)**	**5,351,237**						557,204	4,794,033		**0**
ADJUSTMENTS	0	0	0	0	0							0
ELIMINATIONS	(100,348,415)	4,137,139	(96,211,276)	(5,303,056)	($25,666,415)	(31,003,439)	(2,237,612)	(27,327,509)	(918,062)	0	(3,755,183)	(30,969,471)
TOTAL	$293,958,425	$13,624,116	$302,538,975	$88,801,635	$74,426,071.0	$60,025,867	$9,557,751	$22,000,692	$4,925,211	$35,646,748	$7,155,000	$163,229,066
BUDGET PERCENTAGE	100		100.0	29.4	24.6	19.8	3.2	7.3	1.6	11.8	2.3	54.0

CITY OF ROCKFORD, ILLINOIS
2023 - 2027 GENERAL FUND FORECAST

REVENUE SUMMARY

	2021 ESTIMATE	2022 BUDGET	2023 PROJECTION	2024 PROJECTION	2025 PROJECTION	2026 PROJECTION	2027 PROJECTION
PROPERTY TAXES	48,161,806	47,760,958	47,733,806	48,367,405	49,018,526	49,687,699	50,374,761
OTHER TAXES	50,545,717	52,263,295	52,233,584	52,926,911	53,639,411	54,371,666	55,123,496
LICENSE AND PERMITS	5,340,810	5,522,300	5,519,161	5,592,420	5,667,705	5,745,077	5,824,518
INTERGOVERNMENTAL	36,985,658	31,824,736	31,806,644	32,228,832	32,662,696	33,108,588	33,566,401
CHARGES FOR SERVICE	28,838,866	26,634,082	26,618,941	26,972,270	27,335,370	27,708,537	28,091,679
FINES	1,173,518	1,673,500	1,672,549	1,694,749	1,717,564	1,741,011	1,765,085
MISCELLANEOUS	556,281	1,000,000	999,430	1,012,698	1,026,330	1,040,341	1,054,727
REIMBURSEMENT FOR SERVICES	6,217,138	8,194,463	8,189,805	8,298,513	8,410,227	8,525,039	8,642,919
LEASE PROCEEDS	0	6,717,589	6,713,770	6,802,886	6,894,466	6,988,586	7,085,221
TOTAL	177,819,794	181,590,923	181,487,690	183,896,684	186,372,295	188,916,544	191,528,807

EXPENSE SUMMARY

	2021 ESTIMATE	2022 BUDGET	2023 PROJECTION	2024 PROJECTION	2025 PROJECTION	2026 PROJECTION	2027 PROJECTION
PERSONNEL	114,906,851	119,656,201	120,586,646	122,937,699	125,958,795	128,743,477	131,959,217
CONTRACTUAL	44,403,235	39,735,366	40,044,348	40,825,084	41,828,328	42,753,064	43,820,945
SUPPLIES	4,905,399	5,205,292	5,245,768	5,348,044	5,479,468	5,600,607	5,740,499
OTHER	8,517,265	10,191,782	10,271,033	10,471,285	10,728,609	10,965,795	11,239,697
CAPITAL	1,936,037	6,767,589	6,820,214	6,953,186	7,124,055	7,281,553	7,463,431
TOTAL	174,668,787	181,556,231	182,968,009	186,535,298	191,119,255	195,344,496	200,223,789
SURPLUS (DEFICIT)	3,151,006	34,692	(1,480,319)	(2,638,614)	(4,746,960)	(6,427,952)	(8,694,982)
	1.8%	0.0%	-0.8%	-1.4%	-2.5%	-3.4%	-4.5%
CUMULATIVE (DEFICIT)			(1,445,627)	(4,084,241)	(8,831,201)	(15,259,153)	(23,954,135)

CITY OF ROCKFORD, ILLINOIS
2022 BUDGET
SPECIAL REVENUE FUNDS

REVENUES	MOTOR FUEL TAX	COMMUNITY DEVELOPMENT	REDEVELOPMENT TAX	TAX INCREMENT FINANCING DISTRICTS	HEALTH AND HUMAN SERVICES	LIBRARY	ELIMINATIONS	TOTAL
PROPERTY TAXES								
CITY WIDE						$7,454,545		$7,454,545
SPECIAL DISTRICTS				$5,802,546				5,802,546
LESS, UNCOLLECTIBLE TAXES				49,840		74,545		124,385
NET TAX LEVY				5,752,706		7,380,000		13,132,706
TAX LEVY REIMBURSEMENTS				0		0		0
PROPERTY TAXES PRIOR ADJUST				5,752,706		7,380,000		13,132,706
LESS, PROVISION FOR ACCTG INT						0		0
LESS, TAX CAP EFFECTS				0		0		0
TOTAL PROPERTY TAXES				5,752,706		7,380,000		13,132,706
OTHER TAXES			$6,377,900	0		0		6,377,900
TOTAL TAXES			6,377,900	5,752,706		7,380,000		19,510,606
LICENSES, PERMITS & FEES								0
INTERGOVERNMENTAL	$5,900,000	$3,052,865			$15,388,715	1,030,000		25,371,580
SERVICE CHARGES						48,317		48,317
FINES						38,448		38,448
REVENUE, RENTS & INTEREST	174,400	9,500	26,377	60,148		87,985		358,410
OTHER REVENUE & INCOME							$0	0
MISCELLANEOUS	0	0	619,944	0	0	0	0	619,944
TOTAL REVENUES	6,074,400	3,062,365	7,024,221	5,812,854	15,388,715	8,584,750	0	45,947,305
OTHER ADDITIONS								
TRANSFERS				234,972			0	234,972
PROCEEDS FROM SALE OF BONDS	0	0	0	0	0	0	0	0
TOTAL REVENUES & ADDITIONS	6,074,400	3,062,365	7,024,221	6,047,826	15,388,715	8,584,750	0	46,182,277
APPROPRIATION	6,074,400	3,214,091	7,864,643	3,350,553	15,342,635	8,253,527	0	44,099,849
NON EXPENSE APPROPRIATION								0
EXPENDITURES AND TRANSFERS	6,074,400	3,214,091	7,864,643	3,350,553	15,342,635	8,253,527	0	44,099,849
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	0	(151,726)	(840,422)	2,697,273	46,080	331,223		2,082,428
BEGINNING BALANCE, JANUARY 1	11,027,011	(51,798)	1,326,672	(9,239,071)	1,851,016	12,375,287		17,289,117
ENDING BALANCE, DECEMBER 31	$11,027,011	($203,524)	$486,250	($6,541,798)	$1,897,096	$12,706,510		$19,371,545

CITY OF ROCKFORD, ILLINOIS
2022 BUDGET
INTERNAL SERVICE FUNDS

REVENUES	PROPERTY	EQUIPMENT	RISK MGMT	INFORMATION TECHNOLOGY	911 COMMUNICA-TIONS	WORKER'S COMPENSATION	HEALTH INSURANCE	ELIMINATIONS	TOTAL
PROPERTY TAXES			$1,336,566						$1,336,566
LESS, UNCOLLECTIBLE TAXES			13,233						13,233
NET TAX LEVY			1,323,333						1,323,333
TAX LEVY REIMBURSEMENTS			0			0		$0	0
PROPERTY TAXES PRIOR ADJUST			1,323,333			0		0	1,323,333
LESS, PROVISION FOR ACCTG INT			0						0
LESS, TAX CAP EFFECTS			0			0		0	0
TOTAL PROPERTY TAXES			1,323,333			0		0	1,323,333
INTERGOVERNMENTAL				$1,270,476	$1,269,983				2,540,459
SERVICE CHARGES	$3,754,400	$3,769,390	764,385	5,215,640					13,503,815
FINES AND PENALTIES									
RENTS AND INTEREST	20,500	4,000				60,000	$59,700		144,200
OTHER REVENUE							4,396,450		4,396,450
RESTRICTED RECEIPTS									
MISCELLANEOUS	0	15,000	345,000	0	0	0	0	0	360,000
TOTAL REVENUES	3,774,900	3,788,390	2,432,718	6,486,116	1,269,983	60,000	4,456,150	0	22,268,257
OTHER ADDITIONS									
TRANSFERS	0				5,222,609	3,391,271	19,355,450	2,214,149	25,755,181
TOTAL REVENUES & ADDITIONS	3,774,900	3,788,390	2,432,718	6,486,116	6,492,592	3,451,271	23,811,600	2,214,149	48,023,438
APPROPRIATION	3,642,188	3,739,005	2,418,392	5,950,751	6,492,592	3,244,070	22,475,450	2,214,149	45,748,300
AND TRANSFERS	3,642,188	3,739,005	2,418,392	5,950,751	6,492,592	3,244,070	22,475,450	2,214,149	45,748,300
PROJECTED EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	132,712	49,385	14,326	535,365	0	207,201	1,336,150		2,275,138
BEGINNING BALANCE, JANUARY 1	3,245,142	1,080,284	(17,743,707)	3,642,244	658,779	1,745,326	1,203,175		(6,168,757)
ADJUSTMENT FOR NON-RECURRING TRANSFERS	0	0	0	0	0	0	0		0
ENDING BALANCE, DECEMBER 31	$3,377,853	$1,129,669	($17,729,381)	$4,177,609	$658,779	$1,952,527	$2,539,325		($3,893,619)

CITY OF ROCKFORD, ILLINOIS
2022 BUDGET
PROPRIETARY, FIDUCIARY, DEBT SERVICE FUND TYPES

	PROPRIETARY			FIDUCIARY			DEBT SERVICE		
REVENUES	WATER	PARKING	TOTAL	POLICE	FIRE	TOTAL	DEBT SERVICE	CAPITAL REPLACEMENT	TOTAL
PROPERTY TAXES									
CITY WIDE							$14,875,645		$14,875,645
LESS, PROVISION FOR ABATEMENT							$14,875,645		14,875,645
LESS, PROVISION FOR UNCOLLECTABLE TAXES									0
NET TAX LEVY							0		0
TAX LEVY REIMBURSEMENTS									
TOTAL PROPERTY TAXES							0		0
INTERGOVERNMENTAL	$4,000,000		$4,000,000				957,040	1,800,000	2,757,040
SERVICE CHARGES	31,904,245		$31,904,245						
FINES AND PENALTIES		$339,900	339,900						
REVENUE, RENTS & INTEREST	200,000	1,339,000	1,539,000	$7,000,000	$6,000,000	$13,000,000			
FAIR VALUE ADJUSTMENT				6,000,000	3,000,000	9,000,000			
OTHER REVENUE								80,000	80,000
MEMBER CONTRIBUTIONS				2,585,000	2,353,000	4,938,000			
MISCELLANEOUS	85,000	25,800	110,800	0	0	0	0		0
TOTAL REVENUES	36,189,245	1,704,700	37,893,945	15,585,000	11,353,000	26,938,000	957,040	1,880,000	2,837,040
OTHER ADDITIONS									
TRANSFERS	114,120	61,800	175,920	10,514,568	12,914,516	23,429,084	13,918,605	3,469,967	17,388,572
TOTAL REVENUES & ADDITIONS	36,303,365	1,766,500	38,069,865	26,099,568	24,267,516	50,367,084	14,875,645	5,349,967	20,225,612
APPROPRIATION	29,109,641	2,902,599	32,012,240	22,851,383	22,652,525	45,503,908	14,766,654	5,351,237	20,117,891
NON-APPROPRIATION EXPENSES									
LEGAL REQUIREMENT FOR DEBT SERVICE							4,694,743		4,694,743
PROJECTED EXPENDITURES AND TRANSFERS	29,109,641	2,902,599	32,012,240	22,851,383	22,652,525	45,503,908	19,461,397	5,351,237	24,812,634
PROJECTED EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	7,193,724	(1,136,099)	6,057,625	3,248,185	1,614,991	4,863,176	(4,585,752)	(1,270)	(4,587,022)
BEGINNING BALANCE, JANUARY 1	167,576,153	9,302,181	176,878,334	227,438,765	185,886,738	413,325,503	7,607,347	(645,181)	6,962,166
ENDING BALANCE, DECEMBER 31	$174,769,877	$8,166,082	$182,935,960	$230,686,950	$187,501,729	$418,188,679	$3,021,595	($646,451)	$2,375,144

CITY OF ROCKFORD, ILLINOIS
2022 BUDGET
DEBT SERVICE 2021 - 2027

REVENUES	2021	2022	2023	2024	2025	2026	2027
ABATEMENTS-EXEMPT							
TIF DISTRICTS	1,068,573	1,182,900	543,950	234,200	222,794	241,294	128,700
WATER	4,673,242	4,694,743	4,662,242	4,671,942	4,637,036	3,554,386	3,316,443
SALES TAX	1,500,867	1,494,925	1,497,186	1,502,259	1,499,758	1,499,706	1,501,992
REDEVELOPMENT/TOURISM	822,125	816,075	824,175	820,875	821,525	820,975	364,175
OTHER	2,843,228	2,828,720	2,847,609	2,843,286	2,830,355	2,825,156	2,627,102
	10,908,035	11,017,363	10,375,162	10,072,562	10,011,468	8,941,517	7,938,412
ABATEMENTS-TAXABLE							
TIF DISTRICTS	264,300	274,000	262,200	0	0	0	0
REDEVELOPMENT	2,432,572	2,430,193	2,431,563	2,425,433	2,428,308	2,427,953	0
PARKING	253,968	248,147	241,989	235,469	228,834	216,884	169,936
OTHER	907,780	905,943	0	0	0	0	0
	3,858,619	3,858,282	2,935,752	2,660,902	2,657,141	2,644,836	169,936
TOTAL REVENUES	14,766,654	14,875,645	13,310,914	12,733,464	12,668,609	11,586,354	8,108,347
DEBT SERVICE							
2870 09D1 1.35 SPRINGFIELD	154,413	147,975	166,350	158,250	0	0	0
2880 09D2 0.35 EAST RIVER	33,063	31,775	55,450	52,750	0	0	0
7500 3.4M 10A GOBA WATER	228,125	223,250	268,000	261,000	253,500	246,000	238,000
7500 40.8 IEPA WATER	2,438,438	2,438,436	2,438,437	2,438,436	2,438,436	2,438,436	2,438,436
2950 12C 0.93 SPRINGFIELD CORNERS TIF 2002D	127,750	0	0	0	0	0	0
2980 14A 5.42 FIRE STATION 3	385,044	382,844	380,494	382,994	385,194	382,094	383,156
2020 14A4 1.25189 NORTH MAIN TIF	141,400	132,500	128,750	0	0	0	0
2030 14A .413762 LINCOLNWOOD 2 TIF	80,382	76,341	0	0	0	0	0
2040 14A 1.487043 SPRINGFIELD CORNERS TIF	221,703	210,926	252,350	0	0	0	0
2060 14A 1.306421 GARRISON TIF	175,165	167,082	259,400	0	0	0	0
2120 14C 12.9 METRO	1,266,585	1,265,064	1,265,060	1,266,765	1,259,740	1,264,330	1,264,450
2150 15A 16.52 INGERSOLL	827,925	826,725	825,075	827,975	825,275	827,125	823,375
7020 15A 6.315 MVPS CONCOURSE	445,938	447,838	444,438	445,888	447,038	447,888	448,438
2130 16A POLICE DISTRICTS	1,115,149	1,118,023	1,114,431	1,114,192	1,117,065	1,117,664	1,116,550
7020 16A .65 MVPS CONCOURSE	49,076	49,202	49,044	49,033	49,160	49,186	49,137
2131 16A 1.625 HOPE 6 TIF	253,750	243,250	237,750	252,000	0	0	0
2132 16A .705 PRESTON CENTRAL TIF	98,156	94,406	90,656	86,906	83,156	80,813	103,375
2133 16A 1.81 LIBRARY	230,738	221,988	213,238	229,488	224,488	213,081	201,581
2134 16A .304 RIVER NORTH TIF	34,014	32,853	31,709	30,459	30,209	28,396	27,584
2135 16A .956 MAIN WHITMAN TIF	82,030	79,440	126,835	121,835	120,835	113,585	110,335
7500 16B REFUND 05B, 06A, 07D GOBAR WATER	1,361,250	1,360,500	1,332,250	1,307,750	1,326,750	1,297,000	225,750
2755 18A REFUND 2007A FUND 2750 GOBA METRO	454,200	455,400	451,000	456,200	455,600	454,400	457,600
2855 18C2 REFUND 2009B-2850 GOBA GTPTIF	119,895	116,325	107,650	103,950	0	0	0
2865 18C3 REFUND 2009C-2860 TGOBAR METRO	831,888	1,167,508	1,165,133	1,164,798	1,165,693	1,163,978	1,163,503
7020 18C1 REFUND 2008C TGOBA PARK	153,973	170,063	165,338	160,343	150,010	144,745	134,220
7500 18B REFUND 2008A GOBA WATER	645,056	651,056	656,056	655,056	653,256	655,600	652,200
2162 2019A POLICE EVIDENCE FACILITY	547,400	547,000	546,200	545,000	548,400	546,200	548,600
2163 2019B CONVENTION CENTER	904,125	907,780	905,943	908,156	904,737	905,414	905,127
7020 2019B PARKING LOT PROJECT	84,986	83,905	82,809	81,647	85,459	84,089	82,664
3610 2020 POLICE SETTLEMENT	1,117,400	1,117,200	1,115,800	1,118,200	1,114,200	1,114,000	1,117,400
	14,609,014	14,766,654	14,875,645	14,219,069	13,638,200	13,574,023	12,491,480
	157,640	108,991	(1,564,732)	(1,485,606)	(969,591)	(1,987,669)	(4,383,133)

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

FUND	2019 ACTUAL	2020 LEVY	2020-2021 CHANGE	2021 REQUEST	2021 ESTIMATED RATES
TAX LEVIES FOR OPERATIONS					
GENERAL FUND					
CORPORATE	$2,118,415	$20,000	0	$20,000	0.0011
POLICE PROTECTION	9,614,438	10,200,000	(540,254)	9,659,746	0.5372
POLICE PENSION	8,190,434	9,076,683	271,885	9,348,568	0.5199
SCHOOL CROSSING	62,668	63,000	0	63,000	0.0035
FIRE PROTECTION	9,614,438	10,200,000	(540,254)	9,659,746	0.5372
FIRE PENSION	9,591,922	9,535,844	769,966	10,305,810	0.5731
FIRE PENSION-93-69	0	1,162,387	42,419	1,204,806	0.0670
JUDGMENTS	1,086,507	1,000,000	0	1,000,000	0.0556
STREET & BRIDGE	1,606,977	709,358	140,642	850,000	0.0473
SANITARIUM	165,535	165,000	0	165,000	0.0092
TOTAL GENERAL FUND	42,051,334	42,132,272	144,404	42,276,676	2.3511
LIBRARY	7,057,888	7,096,000	0	7,096,000	0.3946
LIBRARY-MAINTENANCE	283,025	284,000	0	284,000	0.0158
IMRF PENSION	2,966,963	3,032,591	(232,385)	2,800,206	0.1557
UNEMPLOYMENT TAX	40,199	41,092	1,087	42,179	0.0023
WORKMEN'S COMPENSATION	2,777,271	2,899,651	142,680	3,042,331	0.1692
AUDITING	81,947	82,000	0	82,000	0.0046
LEVIES-OPERATIONS	55,258,627	55,567,606	55,786	55,623,392	3.0933
LEVIES DEBT SERVICE		48,187,606		48,243,392	2.6829
EXISTING DEBT	0	0	0	0	0.0000
PROPOSED DEBT	0	0	0	0	0.0000
LEVIES DEBT SERVICE	0	0	0	0	0.0000
TOTAL TAX LEVIES	55,258,627	55,567,606	55,786	55,623,392	
LESS, TOWNSHIP ROAD AND BRIDGE	928,822	1,023,111	55,787	1,078,898	0.0600
		47,164,495		47,164,494	
CITY ONLY (NO LIBRARY)					2.6229
CITY ONLY PLUS DEBT					2.6829
ESTIMATED TC EXTENSION	46,988,892	46,002,108		45,959,688	(0.0359)
TAX EXTENSION LIMIT (CAP)	44,304,199	46,170,565		48,145,799	
NOT CAPPED					
GF BUDGET		47,164,495			
		168,457			
CITY TAX RATE					
OPERATIONS		2.9260	2.7759		
DEBT SERVICE		0.0000	0.0000		
CITY TAX RATE		2.9260	2.7759		

CITY OF ROCKFORD, IL
2022 BUDGET
SCHEDULE OF TRANSFERS PURCHASE OF SERVICES

TRANSFER FROM:	TRANSFER TO:							
	GENERAL	CAPITAL PROJECT	PROPERTY	EQUIPMENT	WATER	POLICE PENSION	FIRE PENSION	HEALTH INSURANCE
GENERAL		$2,500,000	$2,486,830	$2,864,100	$114,120	$10,514,568	$12,914,516	$15,334,748
INFO TECHNOLOGY	54,000		73,720	950				82,940
911 COMM								963,820
MOTOR FUEL TAX	2,500,000	3,574,400						
CAPITAL PROJECT	1,013,836		173,090	44,500				364,702
PARKING	278,468		139,800	24,600				66,560
PW BLDG MT	187,400		24,500	74,930				207,740
PW EQUIP MT	212,800		123,000	32,520				198,900
WATER	2,946,903		349,700	690,110				1,227,200
BLOCK GRANT			12,090	3,530				108,160
REDEVELOPMENT	278,039		167,673					
TIF DISTRICTS	202,300							
HEALTH AND HUMAN SERVICES			55,320	82,630				1,697,018
LIBRARY			70,621					888,168
POLICE PENSION	89,900							
FIRE PENSION	88,200							
WK COMP-PERS	122,200							
HEALTH	212,180		141,200					
JUDGMENTS	492,354							
TOTALS	$8,678,580	$6,074,400	$3,817,544	$3,817,870	$114,120	$10,514,568	$12,914,516	$21,139,956

CITY OF ROCKFORD, IL
2022 BUDGET
SCHEDULE OF TRANSFERS PURCHASE OF SERVICES

TRANSFER FROM:	TRANSFER TO:							
	WORK COMP	INFO TECH	RISK MGMT	DEBT SERVICE	CAPITAL REPLACEMENT	911 COMM	MVPS	TOTAL
GENERAL	$3,071,781	$4,114,412	$1,323,024	$3,162,717	$2,044,483	$5,222,609	$134,004	$65,801,912
INFO TECHNOLOGY	1,362		7,530				4,092	224,594
911 COMM	12,240	102,990	20,700					1,099,750
MOTOR FUEL TAX								6,074,400
CAPITAL PROJECT	19,351	78,490	212,980				12,453	1,919,402
PARKING	7,978	1,610	7,210	751,007				1,277,233
PW BLDG MT	43,298	25,740	153,290				1,652	718,550
PW EQUIP MT	31,489	26,610	14,010					639,329
WATER	174,629	392,600	207,700	4,673,245				10,662,087
BLOCK GRANT	4,184	58,900	15,270				4,092	206,226
REDEVELOPMENT				4,157,356				4,603,068
TIF DISTRICTS				1,457,850				1,660,150
HEALTH AND HUMAN SERVICES	12,572	732,400	122,970				682	2,703,592
LIBRARY	15,443			221,988				1,196,220
POLICE PENSION								89,900
FIRE PENSION								88,200
WK COMP-PERS								122,200
HEALTH								353,380
JUDGMENTS								492,354
TOTALS	$3,394,327	$5,533,752	$2,084,684	$14,424,163	$2,044,483	$5,222,609	$156,975	$99,932,547

CITY OF ROCKFORD, ILLINOIS
2021 RESULTS OF OPERATIONS (UNAUDITED)
2022 BUDGET

FUND	BEGINNING BALANCE 1/1/2021	REVENUES	EXPENDITURES EXPENSES	EXCESS (DEFICIT)	ENDING BALANCE 12/31/2021
GENERAL-OPERATING	$43,154,211	$177,840,033	$174,349,104	$3,490,929	46,645,140
SPECIAL REVENUE					
MOTOR FUEL TAX	11,027,012	9,367,779	4,173,616	5,194,163	16,221,175
COMMUNITY DEVELOPMENT	(51,796)	3,907,865	3,238,273	669,592	617,796
REDEVELOPMENT TAX	1,326,672	8,182,453	9,190,348	(1,007,895)	318,777
TAX INCREMENT DISTRICTS	(9,239,071)	5,644,234	4,048,424	1,595,810	(7,643,261)
HEALTH AND HUMAN SERVICES	1,851,016	27,675,634	28,412,581	(736,947)	1,114,069
LIBRARY	12,375,287	9,596,577	7,872,031	1,724,547	14,099,834
DEBT SERVICE	7,607,347	8,874,981	8,087,223	787,758	8,395,105
CAPITAL REPLACEMENT	(645,181)	4,970,536	4,536,174	434,362	(210,819)
CAPITAL PROJECT	9,147,843	20,867,241	21,390,789	(523,548)	8,624,295
ENTERPRISE					
WATER SYSTEM	167,546,152	35,432,201	25,560,729	9,871,472	177,417,624
PARKING SYSTEM	9,302,178	1,369,950	2,218,558	(848,608)	8,453,570
INTERNAL SERVICE					
PUBLIC WORKS PROPERTY	3,245,142	3,818,232	3,341,073	477,160	3,722,302
PUBLIC WORKS EQUIPMENT	1,080,283	4,200,052	4,243,346	(43,293)	1,036,990
911 COMMUNICATIONS	658,779	6,879,127	6,827,150	51,977	710,756
WORKMEN'S COMPENSATION	1,745,326	3,337,391	2,249,630	1,087,761	2,833,087
RISK MANAGEMENT	(17,743,707)	2,501,999	2,477,854	24,145	(17,719,562)
INFORMATION TECHNOLOGY	3,642,244	6,278,173	4,071,396	2,206,776	5,849,020
HEALTH INSURANCE	3,946,546	23,725,236	22,859,733	865,503	4,812,049
PENSION					
POLICE PENSION	227,438,765	19,515,425	21,950,859	(2,435,434)	225,003,331
FIRE PENSION	185,886,737	15,203,464	21,995,044	(6,791,580)	179,095,157

CITY OF ROCKFORD, IL
2022 BUDGET
SUMMARY OF THREE YEAR EXPENSES AND REVENUES

	2019 ACTUAL REVENUE	2019 ACTUAL EXPENSE	2019 EXCESS (DEFICIT)	2020 ACTUAL REVENUE	2020 ACTUAL EXPENSE	2020 EXCESS (DEFICIT)	2021 ESTIMATED REVENUE	2021 ESTIMATED EXPENSE	2021 EXCESS (DEFICIT)	2022 BUDGETED REVENUE	2022 BUDGETED EXPENSE	2022 EXCESS (DEFICIT)
GENERAL-OPERATING	172,167,225	166,456,238	5,710,986	172,788,059	169,300,492	3,487,568	177,646,314	174,349,104	3,297,210	181,590,923	181,464,234	126,689
SPECIAL REVENUE												
MOTOR FUEL TAX	5,277,086	3,234,821	2,042,265	8,969,616	8,636,708	332,909	9,367,784	4,147,285	5,220,499	6,074,400	6,074,400	-
SANITATION	0	114,645	(114,645)	-	-	-	-	-	-	-	-	-
COMMUNITY DEVELOPMENT	3,139,635	3,193,945	(54,310)	3,985,802	4,052,004	(66,202)	3,907,865	3,238,450	669,415	3,062,365	3,214,091	(151,726)
REDEVELOPMENT TAX	6,028,414	6,414,641	(386,227)	7,322,080	7,526,128	(204,048)	8,341,782	9,190,348	(848,566)	7,025,221	7,864,643	(839,422)
TOURISM PROMOTION TAX	2,245,840	2,230,578	15,261	1,309,654	2,279,111	(969,456)	-	-	-	-	-	-
TAX INCREMENT DISTRICTS	3,736,533	4,395,268	(658,735)	4,603,470	4,028,904	574,566	5,646,390	4,051,024	1,595,366	6,223,878	3,349,756	2,874,122
HEALTH AND HUMAN SERVICES	19,263,368	18,570,177	693,191	21,511,968	21,180,340	331,628	27,671,842	28,357,553	(685,712)	-	-	-
TUBERCULOSIS SANITARIUM	125,072	315,556	(190,483)	-	-	-	-	-	-	-	-	-
LIBRARY	10,167,654	9,278,136	889,518	9,621,170	8,851,192	769,978	9,586,763	7,869,406	1,717,357	8,253,527	8,253,527	-
OTB SPECIAL PROJECTS	57,671	58,040	(369)	-	-	-	-	-	-	-	-	-
RMAP PLANNING	0	0	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE	8,818,513	7,731,659	1,086,854	8,550,567	9,114,924	(564,357)	8,229,802	8,087,223	142,579	-	8,225,200	(8,225,200)
CAPITAL REPLACEMENT	4,333,509	4,520,921	(187,412)	3,374,824	4,690,574	(1,315,749)	4,970,536	4,536,174	434,362	5,349,967	5,351,237	(1,270)
CAPITAL PROJECT	42,837,585	20,832,746	22,004,839	29,694,934	44,703,175	(15,008,241)	20,481,869	21,364,458	(882,589)	34,850,945	27,590,478	7,260,467
ENTERPRISE												
WATER SYSTEM	31,908,404	24,011,902	7,896,502	33,694,385	26,594,469	7,099,916	35,365,698	25,561,681	9,804,017	36,303,365	29,109,641	7,193,724
PARKING SYSTEM	2,081,839	3,155,858	(1,074,018)	1,561,806	2,988,616	(1,426,809)	1,373,048	2,218,561	(845,513)	1,766,500	2,902,599	(1,136,099)
INTERNAL SERVICE												
PUBLIC WORKS PROPERTY	3,734,399	3,346,227	388,172	3,737,627	3,422,504	315,122	3,817,636	3,340,978	476,658	3,774,900	3,642,188	132,712
PUBLIC WORKS EQUIPMENT	3,949,279	3,810,435	138,844	3,376,660	3,446,961	(70,301)	4,199,588	4,243,346	(43,758)	3,788,390	3,739,005	49,385
PUBLIC WORKS CENTRAL STORES	476,773	420,143	56,630	538,624	929,940	(391,316)	-	-	-	-	-	-
911 COMMUNICATIONS	6,271,649	6,271,649	-	6,962,414	6,303,634	658,780	6,878,104	6,827,150	50,954	6,492,592	6,492,592	-
IMRF PENSION	5,950,360	5,939,465	10,895	7,102,129	7,200,367	(98,238)	-	-	-	-	-	-
UNEMPLOYMENT INSURANCE	50,243	48,203	2,040	48,974	129,996	(81,022)	-	-	-	-	-	-
WORKER'S COMPENSATION	3,299,536	3,231,270	68,266	3,427,471	2,189,688	1,237,783	3,332,243	2,245,519	1,086,724	3,451,271	3,244,070	207,201
AUDITING	0	0	-	-	-	-	-	-	-	-	-	-
RISK MANAGEMENT	2,117,548	10,068,938	(7,951,390)	2,209,902	2,893,602	(683,700)	2,504,576	2,477,854	26,721	2,432,718	2,418,392	14,326
INFORMATION TECHNOLOGY	5,621,220	4,111,457	1,509,763	5,213,102	4,399,991	813,111	6,272,408	4,066,741	2,205,667	6,486,116	5,950,751	535,365
HEALTH INSURANCE	22,854,610	23,378,736	(524,126)	25,018,049	22,274,677	2,743,372	23,723,199	22,859,733	863,466	23,876,600	22,475,450	1,401,150
PENSION												
POLICE PENSION	42,329,469	19,194,271	23,135,199	35,860,997	20,543,401	15,317,596	19,515,425	21,950,859	(2,435,434)	26,099,568	22,851,383	3,248,185
FIRE PENSION	36,498,278	20,057,436	16,440,842	32,554,287	21,049,294	11,504,993	15,203,464	21,995,044	(6,791,580)	24,267,516	22,652,525	1,614,991
	445,341,710	374,393,357	70,948,353	433,038,573	408,730,689	24,307,884	398,036,337	382,978,493	15,057,844	391,170,762	376,866,162	14,304,600

DEBT MANAGEMENT POLICY
CITY OF ROCKFORD, ILLINOIS
April, 2019

I. Policy

This policy sets forth the criteria for issuance and repayment of debt. The primary objective of the Debt Policy is to establish criteria that will protect the City's financial integrity while providing a funding mechanism to meet the City's capital needs. The underlying approach of the City is to borrow only for capital improvements that cannot be funded on a pay-as-you-go basis. The City will not issue long-term debt to finance current operations.

All debt issued will be in compliance with this policy and all other City, State, and Federal laws, rules and regulations.

II. Authority and Scope

Authority for implementation of this policy lies with the Finance Director, or their designee, who shall serve as the Disclosure Officer under this policy. This policy will be all-inclusive of debt issued by the City including, but not limited to, general obligation bonds, revenue bonds, alternate revenue source bonds, refunding bonds, lines of credit, debt certificates, installment contracts, leases, special service area bonds, special assessment bonds, working cash bonds, tax anticipation warrants, tax anticipation notes, revenue anticipation notes, and tax increment bonds.

III. Debt Limits

A. Legal Limit: The Illinois Municipal Code (65 ILCS 5/8-5-1) subjects cities and villages to a legal limitation of general obligation bonded debt based on 8.625% of the total assessed value of real estate property.
B. Local Limit: The City Council desires to further restrict the City's borrowing capacity to 80% of the State-imposed limit.
C. Debt Conditions: This policy establishes standards to help determine whether debt is an appropriate option as shifting circumstances arise over time. Debt is a financing tool which should be thoughtfully used and will be considered when some or all of the following conditions exist:
    1. Adequate resources – future revenues sufficient to cover debt service;
    2. Characteristics – project represents one-time investment rather than ongoing operations;
    3. Favorable market conditions – interest rates and construction costs are reasonable;
    4. Intergenerational equity – help distribute costs and benefits of capital asset over its useful life;

5. Length of issuance – term of financing will not exceed expected life of capital asset;
6. Mandates – improvements required by federal or state authorities;
7. Options – other financing has been explored and is not viable for the timely acquisition or completion of a capital asset; and
8. Within financial limits – consistent with federal, state, and local regulations.

IV. Debt Structures

A. Types of debt: The types of debt permitted by the City to meet its financing objectives includes, but is not limited to:
   1. General obligation bonds – financing secured only by the full faith and credit of the City;
   2. Alternate bonds – financing secured by a defined source of revenue (not property tax) and the full faith and credit of the City;
   3. Revenue bonds – financing secured only by a defined source of revenue (not property tax);
   4. Capital leases – financing of a vehicle or equipment over time with a provision to transfer ownership at a nominal amount at the termination of the lease;
   5. Loans – federal and state low interest financing secured by a defined source of revenue (not property tax); and
   6. Other – special circumstances may exist when other forms of debt are appropriate, necessary, and advantageous to the City.

B. Term: The term of the debt instrument shall correspond with the useful life of the asset to be constructed or purchased.

C. Debt Service Pattern: A level or declining debt service schedule will be employed unless operational matters dictate otherwise, or except to achieve overall level debt service with existing bonds.

D. Credit Enhancements: Credit enhancements are mechanisms which guarantee principal and interest payments. The City may enter into agreements with commercial banks or other financial entities to acquire letters of credit, municipal bond insurance, or other credit enhancements that will provide the City with access to credit under terms and conditions as specified in such agreements, when their use is judged cost effective or otherwise advantageous. A credit enhancement, while an additional cost, will usually bring a lower interest rate on bonds and a higher rating from the rating agencies, thus lowering overall costs.

E. Redemption: A call option, or optional redemption provision, gives the City the right to prepay or retire bonds prior to their stated maturity. The exercise of these prepayment provisions is through the issuance of refunding bonds. Bonds can be refunded to achieve one or more of the following objectives:
   1. Reduce future interest costs – shall be at least 3% present value savings;
   2. Restructure future debt service in response to evolving conditions regarding anticipated revenue sources;

3. Alter bond characteristics, such as call provisions or payment dates, on existing bonds; and
4. Change the legal requirements, termed covenants, of the original issue to reflect more closely the changing conditions of the City or the type of bond.

V. Debt Issuance

A. Approval of issuance: City Council shall adopt an ordinance authorizing the issuance of bonds.
B. Method of sale: The City will select the method of sale which best fits the type of bonds being sold, market conditions, and the desire to structure bond maturities to enhance the overall performance of the debt portfolio. The general methods for the sale of municipal bonds include:
   1. Competitive sale – Bonds are marketed to a wide audience of investment banking firms (underwriting). Their bids are submitted electronically at a specific time and the bonds will be sold to the bidder proposing the lowest true interest cost (TIC).
   2. Negotiated sale – The City will negotiate all rates and terms of the sale with an underwriter who is selected in advance of the bond sale.
   3. Private placement – The City sells its bonds to a limited number of sophisticated investors, but not the general public.
C. Selection and use of professional service providers: The City will procure professional services as needed to successfully authorize, structure, and market bonds due to the complex nature of the transactions. These professional service providers may include arbitrage consultants, bond counsel, escrow agents, financial advisors, paying agents, underwriters, and verification agents.
   1. Financial Advisor - The Financial Advisor will recommend the financing structure; prepare and review preliminary and official statements; review ordinances concerning the authorization and award of financing; assist the City in developing and presenting information to rating agencies; provide the electronic bidding platform; and provide assistance with the closing and delivery of securities. To ensure independence, the Financial Advisor will not bid on or underwrite any City bond issues on which it is advising.
   2. Bond Counsel - Bond Counsel will prepare and review the ordinances authorizing and awarding the bonds; provide a written opinion regarding the validity and binding effect of the bonds; determine the federal tax status of any bonds; and prepare bound official transcripts related to the authorization, offering, sale and delivery of the bond issue. The City will also seek assistance from Bond Counsel on other types of debt financing, as well as on any questions involving federal tax or arbitrage law. To ensure independence, Bond Counsel will not simultaneously represent any other party involved in the financing unless a conflict waiver is obtained from the City.
D. Credit ratings: The City will seek a rating on all new bond issues being sold in the public market. Municipal bond ratings determine the amount of investment risk and

interest cost on bonds used for financing City projects. These ratings assess several factors including, but not limited to, current state of the economy, debt structure, financial condition, and management practices.

VI. Debt Management and Compliance

A. Investment of proceeds: The City acknowledges its ongoing fiduciary responsibilities to actively manage the proceeds of bonds issued for public purposes in a manner that is consistent with the City's investment policy, Illinois statutes that govern the investment of public funds, and consistent with the covenants of related bond documents. The investment of bond proceeds requires significant diligence in meeting the objectives of regulatory compliance, management of the covenants described in financing documents, and the needs of the projects being funded.

B. Compliance practices: It is the City's policy to minimize the cost of arbitrage rebate and yield restriction while strictly complying with the federal arbitrage and rebate regulations. The City will take the following steps to minimize any rebate liability through proactive management in the structuring and oversight of its bonds.
   1. Examine whether the City met the arbitrage rebate exception rules;
   2. Use bond proceeds only for the purpose and authority for which they were issued;
   3. Monitor the expenditure of bond proceeds and exercise best efforts to spend proceeds in such a manner that the City will meet one of the spend-down exemptions from arbitrage rebate;
   4. Maintain detailed investment records and monitor the investment of bond proceeds with awareness of rules pertaining to yield restrictions; and
   5. Perform arbitrage rebate calculations as determined by the IRS

C. Disclosure Procedures
   1. Official Statements
      a. The Disclosure Officer shall review and make comments on the first draft of the Official Statement. Such review shall be done in order to determine that the Official Statement does not include any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made in the Official Statement not misleading. Particular attention shall be paid to the accuracy of all descriptions, significant information and financial data regarding the City.
      b. If, in the Disclosure Officer's reasonable judgment, the Official Statement does not include any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made in the Official Statement not misleading, the Official Statement may be released for dissemination to the public.
   2. Annual Financial Information
      a. The Disclosure Officer shall review the audited or unaudited financial statements, as applicable, to be filed as part of the Annual Financial Information. In addition to the required updating of the Annual Financial

Information, the Disclosure Officer should consider whether additional information needs to be added to the Annual Financial Information in order to make the Annual Financial Information, including the Financial Statements, taken as a whole, correct and complete in all material respects.

b. If, in the Disclosure Officer's reasonable judgment, the Annual Financial Information, including the Financial Statements, is correct and complete in all material respects, the Disclosure Officer shall file the Annual Financial Information with EMMA (or confirm that such filing is completed by any agent hired by the City for such purpose) within the timeframe allowed for such filing.

3. EMMA Notices - Whenever the City determines to file an EMMA Notice, or whenever the City decides to make a voluntary filing to EMMA, the Disclosure Officer will oversee the process of preparing the EMMA Notice pursuant to these procedures:
   a. The Disclosure Officer shall prepare (or hire an agent to prepare) the EMMA Notice. The EMMA Notice shall be prepared in the form required by the MSRB.
   b. In the case of a disclosure required by an Undertaking, the Disclosure Officer shall determine whether any changes to the EMMA Notice are necessary to make the document compliant with the Undertaking.
   c. If, in the Disclosure Officer's reasonable judgment, the EMMA Notice is correct and complete and, in the case of a disclosure required by an Undertaking, complies with the Undertaking, the Disclosure Officer shall file the EMMA Notice with EMMA (or confirm that such filing is completed by any agent hired by the City for such purpose) within the timeframe allowed for such filing.

FUND BALANCE POLICY
CITY OF ROCKFORD, ILLINOIS
September, 2018

I. Policy

To maintain the City's credit rating, meet seasonal cash flow shortfalls, and provide consistent services during economic downturns or a local disaster, the budget shall provide for an anticipated fund balance for general government, internal service and enterprise fund types.

II. Fund Balance Components

Generally accepted accounting principles identify five components of fund balance, designed to represent the relative strength of the spending constraints placed on the purposes for which the balance can be used. Those classifications are:
Non-spendable: amounts not in a spendable form or required to be maintained intact (inventories, prepaid items, endowments)
Restricted: portions of fund balance reflecting resources subject to externally enforceable legal restrictions or amounts constrained to specific purposes by their providers, through constitutional provisions or by enabling legislation (creditors, grantors, restricted donations)
Committed: amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority (City Council), and remains binding until removed in the same manner
Assigned: amounts a government intends to use for a specific purpose, intent can be expressed by the governing body or by an official or body to which City Council delegates authority
Unassigned: available for any purpose

III. Specific Fund Requirements

1. General Fund

An unassigned reserve of 20% of the general fund adopted budget appropriations shall be maintained.

The reserve may be used at the discretion of City Council to:

- Provide resources to make up for temporarily decreased revenues.
- Provide temporary resources in the event of an economic downturn while budget balancing measures are implemented.
- Provide resources to meet emergency expenditures in the case of a local disaster.

Whenever reserve funds are used, the reserve shall be replenished as soon as possible. Budgetary surplus funds and one-time revenue or expense reductions shall be directed to reserve replenishment.

2. **Water Fund**
   To reduce the risk of general fund reserves being used to support water fund operations in emergencies, and to provide for sufficient cash on hand to fund pay-as-you-go capital projects, an unassigned reserve of 50% of the enterprise fund adopted budget appropriations shall be maintained.

3. **Health and Worker's Compensation Funds**
   To reduce the risk of general fund reserves being used in the event of large claims or expenses in either the worker's compensation or the health funds, an unassigned reserve of 25% of each fund's adopted budget appropriations shall be maintained.

INVESTMENT POLICY
CITY OF ROCKFORD, ILLINOIS
June, 2021

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:

- a declining credit security could be sold early to minimize loss of principal;
- a security swap would improve the quality yield, or target duration in the portfolio; or
- 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 City.

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.

4. Investment Adviser

The City may engage the services of an external investment manager to assist in the management of the City's investment portfolio in a manner consistent with the entity's objectives. Such external managers may be granted discretion to purchase and sell investment securities in accordance with this investment

policy. Such managers must be registered under the Investment Advisers Act of 1940.

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 City'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. A contracted Investment Adviser can maintain the broker/dealer list and conduct due diligence on behalf of the City.

2. Internal Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City 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
- Bonds, notes, debentures, or other similar obligations of the United States of America, its agencies, and its instrumentalities;
- 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. Investments may be made only in banks which are insured by the Federal Deposit Insurance Corporation.
- Illinois Public Treasurer's Investment Pool
- The Illinois Trust Local Government Investment Pools
- Obligations of corporations organized in the United States with assets exceeding $500,000,000 if:

  a. Such obligations are rated at the time of settlement at one of the 3 highest classifications established by at least 2 standard rating services,
  b. Such purchases do not exceed 10% of the corporation's outstanding obligations, and
  c. Sector and maturity limits listed in the Illinois Public Funds Investment Act are not exceeded at the time of settlement.

- 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.
- Interest bearing bonds of any county, township, city, village, incorporated town, municipal corporation, or school district, of the State of Illinois, of any other state, or of any political subdivision or agency of the State of Illinois or of any other state, whether the interest earned thereon is taxable or tax-exempt under federal law. The bonds shall be registered in the name of the municipality, park district, forest preserve district, conservation district, county, or other governmental unit, or held under a custodial agreement at a bank. The bonds shall be rated at the time of settlement within the 4 highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.
- 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 Bullets 1 and 2 above and to agreements to repurchase such obligations.

2. Collateralization

Collateralization will be required on all demand deposit accounts and Non-Negotiable 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 105% of the total investment less the amount insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation.

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

All non-government permitted investment sectors (excluding Treasuries, U.S. Federal Agencies and Agency MBS) are subject to a 5% combined per issuer limit at the time of settlement.

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.

3. Sustainable Investing

Material, relevant, and decision-useful sustainability factors are regularly considered by the City, within the bounds of financial and fiduciary prudence, in evaluating investment decisions. Such factors include, but are not limited to: (i) corporate governance and leadership factors; (ii) environmental factors; (iii) social capital factors; (iv) human capital factors; and (v) business model and innovation factors, as provided under the Illinois Sustainable Investing Act (30 ILCS 238). While such factors are not determinative for investment decisions, the City will periodically review portfolio holdings to determine their consistency with these objectives and will provide specific issuers that are restricted from purchase under this policy.

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 City 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 basis used by the Finance Director to determine whether market yields are being achieved shall be a duration appropriate U.S. Treasury based benchmark. 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. Mark 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." 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 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.

LONG-TERM FINANCIAL PLANNING POLICY
CITY OF ROCKFORD, ILLINOIS
October, 2018

I. Policy

It is the policy of the City of Rockford that long-term financial planning provides a variety of benefits to the City and the taxpayers, including service and tax stability and long range planning and prioritization of resources. To that end, the City of Rockford will prepare for known changes in revenues and expenditures through a formal long-term financial planning process.

II. Scope

The long-term financial planning process shall apply to the City's main operating funds:

A. General Fund
B. Water Fund
C. Parking Fund
D. CIP Fund
E. Property Fund
F. Equipment Fund
G. Central Supply Fund
H. Redevelopment Fund
I. Health Fund

III. Timeline

The long-term financial plan shall be presented as part of the annual budget process, and shall include the ensuing fiscal year and the four following years, for a total of five years. The plan shall be updated as major changes in either revenue or expenses occur, between budget cycles.

IV. Plan Components

The long-term financial plan shall include, at a minimum, the following components:

A. Projected expenditures of each fund for the five-year time period at existing levels of service;
B. Projected revenues of each fund for the five-year time period;
C. Long term obligations of each fund, including planned capital investment and future debt service;
D. Projected fund balance in each fund, compared to the adopted policy or practice for maintaining fund balance; and
E. A plan for eliminating any funding shortfalls that would prevent adoption of a balanced budget in any year covered by the forecast period. The plan shall include

permanent, structural changes in revenue and expense and avoid one-time balancing measures.

V. Plan Approval

As part of the annual budget process, the City of Rockford will approve a plan to address any budget shortfalls over the forecast period. That plan may be modified as necessary with subsequent budget approvals, based on current revenue and expense estimates.

SURPLUS PROPERTY DISPOSAL POLICY
CITY OF ROCKFORD, ILLINOIS
January, 2020

I. Purpose

The City of Rockford (the "City") has developed this Surplus Property Disposal Policy to ensure the City disposes of surplus or obsolete equipment in a manner consistent with state law, and that maximizes return for the City's investment.

II. Statutory Requirements

The City of Rockford (the "City") has established this policy to ensure compliance with the 65 ILCS 5/11-76-4, which states that property the City deems to be surplus may be disposed of in a manner approved by City Council by ordinance.

III. Policy Guidelines

The Department Head, or their designee, from the using department will determine when property is no longer necessary or obsolete for their operation. A list of obsolete property, along with a recommendation for disposal method, will be provided to the Central Services Manager. The Central Services Manager will approve the disposal method based on the Department Head recommendation and the best interests of the City. If property is determined to have no value, after attempting to dispose of in one of the manners described above, it shall be recycled or disposed of properly by the using department. Property purchased with grant funds shall be disposed of in accordance with this policy, while complying with granting agency requirements when necessary.

The City will deploy a variety of options to dispose of surplus property, as outlined below.

1. **Vehicles:** Surplus vehicles shall be disposed of in the following manner, in order of preference:
   A. Traded in to offset the purchase of a replacement vehicle;
   B. Sold via online or public auction to the highest bidder; or
   C. Sold for parts/scrap metal when necessary

2. **Equipment, furniture, computer and mobile devices:** Non-vehicle surplus equipment shall be disposed of in any of the methods outlined below:
   A. Traded in to offset a replacement purchase;
   B. Sold via online or public auction to the highest bidder;
   C. Sold to a governmental agency or not-for-profit, their employees, City employees, or residents for a price as determined by the Central Services Manager consistent with market value;
   D. Sold to a qualified refurbishment company for rehabilitation and resale; or
   E. Sold for parts/scrap metal.

UNCLAIMED PROPERTY POLICY
CITY OF ROCKFORD, ILLINOIS
July, 2019

I. Purpose

The City of Rockford (the "City") has developed this Unclaimed Property Policy to ensure vendors receive their payments and to minimize remittances to the State.

II. Statutory Requirements

The City of Rockford (the "City") has established this Unclaimed Property Policy to ensure compliance with the Illinois Uniform Disposition of Unclaimed Property Act- 765 ILCS 1025/1-30- (the "Act"). The Act states that government agencies are required to send to the State of Illinois the cash from any check that is outstanding for greater than three years. These outstanding checks are presumed to be abandoned. This policy will attempt to mitigate the possibility of the City having to send cash to the State for any unclaimed property and clearly state how the City will remain in compliance with the Act.

Each year the State of Illinois sends an Annual Report of Unclaimed Property to the City for filing. The City will submit a completed form, including a check for the amount of the unclaimed property by the established annual deadline.

III. Policy Guidelines

The City issues checks for various activities, services, and products throughout the year. After the City receives these services and products, the City is legally bound to satisfy its obligations. If the City issues a check, it no longer has rights to the cash. If a check is outstanding at the end of the month, it is included as a reconciling item during the bank reconciliation procedure. The City will also send out notifications according to current procedures in its best effort to deliver the check to the payee.

If a check remains outstanding for more than the current contracted bank policy (generally 180 days with most banking institutions), the check becomes void and can no longer be cashed by the payee. In order to avoid having to reissue any checks, the Finance Department has developed procedures to notify payees of an unclaimed check and procedures to reissue checks. The Finance Department had also developed final notification procedures for outstanding checks. Any unclaimed checks after the current contracted banking term will be void and the payee would need to follow the established procedures to receive a replacement check.

VEHICLE REPLACEMENT POLICY
CITY OF ROCKFORD, ILLINOIS
November, 2018

I. Policy

The goal of the policy is to provide a safe fleet that meets the operational needs of the City of Rockford while minimizing maintenance costs through regular, scheduled replacement of vehicles through leasing.

II. Replacement Timeframe

Each vehicle has a service life, which is the amount of time the vehicle is capable of rendering service. The service life is based on the vehicle type, usage, average mileage, and estimated maintenance cost for each type of vehicle and is determined by vehicle maintenance staff and industry standard. It is the intent of the City of Rockford to replace vehicles as they reach the end of their service life based on the type of usage.

VEHICLE TYPE	SERVICE LIFE	VEHICLE TYPE	SERVICE LIFE	VEHICLE TYPE	SERVICE LIFE
AMBULANCE	5	PARKING LOT SWEEPER	10	SPECIAL USE VANS	12
BACKHOE	10	PATCHING TRUCK	10	SQUADROLL	12
BUCKET TRUCK	7	PICKUP TRUCK	5	SUV	5
CLAM LOADER	10	QUINT	7	TRACTOR MOWER	15
COMPRESSOR	15	SEDAN	5	TRAILER	15
DUMP TRUCK	10	SEWER TRUCK	10	TRUCK	10
ENGINE	7	SKID STEER	10	UNMARKED SQUAD	4
FLATBED TRUCK	10	SLOPE MOWER	5	VAN	12
FORKLIFT	10	SMALL TRUCK	5	WOOD CHIPPER	15
MARKED SQUAD	4	SNOW DUMP TRUCK	10		

III. Financing

Each vehicle will be financed using a tax-exempt municipal lease for the duration of its service life and be sold at the end of the lease. Lease agreement structures should allow for payments in arrears. Funds received from the sale of the leased vehicles will be designated revenue in the fund for which the asset was purchased, and will be used to fund future lease payments.

IV. Reserve Vehicles

Departments that require reserve vehicles shall, upon consultation with vehicle maintenance staff, place a vehicle in reserve status once the lease has ended and the vehicle is owned by the City of Rockford.

V. Budget and Procurement

Lease payments will be budgeted annually in the appropriate City operating budgets. The budget document will include a schedule of vehicles to be replaced in the upcoming fiscal year. Revenue from the proceeds of the sale of vehicles will be budgeted as revenue in the appropriate operating funds on an annual basis. All regular purchasing rules will apply for both vehicle acquisition and financing agreements, and will be subject to approval by City Council in accordance with those rules.

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 148,655 (2020 Census Bureau estimate). The Rockford, Illinois Metropolitan Statistical Area, which consists of Winnebago, Boone, and Ogle Counties in Illinois, has an estimated population of 390,586 (2020). 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. In 2017, City of Rockford Police Department moved from one centralized Public Safety Building to three districts to better serve its communities and constituents.

City of Rockford

The City of Rockford has a mayor-aldermanic form of government that provides citizens with police, fire, building regulation, community development, health and human services, public library, water, and public works services. Rockford also serves as the seat of Winnebago County. In 2004, the City of Rockford received the Sports Illustrated 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.

Culture and 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; one convention center; a Trolley station and Museum; an excursion boat; a 14-mile snowmobile trail through adjacent parks; and a greenhouse, garden, lagoon, and arboretum complex on the Rock River. The District operates a regional activity center called the Sportscore which contains eight lighted slow pitch ball diamonds, twenty soccer fields, playgrounds, bike and jogging paths, sand volleyball courts,

boat ramp, three concession buildings, restroom facilities, and a parking lot for 800 vehicles. The Sportscore site totals 105 acres of which 50 acres were purchased and donated to the District by a local industrial concern. The Park District also has Sportscore II, which consists of a multi-purpose park on 124.2 acres. This facility has twenty additional soccer fields and a two mile jogging path. In addition to Sportscore, Sportscore II, UW Health Sports Factory was finished in 2016. UW Health Sports Factory is a multi-purpose park on 105,000 sq ft along the Rock River in Rockford Downtown Area.

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

Rockford Casino opened its doors Wednesday, November 10, 2021 as a temporary casino space while a permanent Hard Rock Rockford casino is constructed. It delivers the legendary vibe of the Hard Rock brand including gaming, entertainment, and great food. Featuring over 37,000 square feet of gaming space, *A Hard Rock Opening Act* offers more than 625 of the newest slots and top-graded Inter block Electronic Table Games. In addition to entertainment, the casino is also home to two unique restaurants, including an upscale and casual option, as well as a pop-up retail shop, offering the brand's signature Rock Shop merchandise.

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 Sinnissippi Park Music Shell in Rockford. Celebrate African-American Independence Day with music, entertainment, talent show, art exhibit, food, and more.

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

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

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

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

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

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

Stroll on State: Stroll on State is held on Saturday after Thanksgiving and is Rockford, Illinois' kick-off to the holiday season. This community event in downtown Rockford features a tree lighting, parade, fireworks, horse & wagon rides, visits with Santa and is about experiencing the awe and wonder of what a community can do together.

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. The highest temperature recorded was 105 degrees Fahrenheit on July 7, 2012 while the lowest temperature recorded was minus 27 degrees Fahrenheit on January 10, 1982.

FACTS AND STATISTICS

- Land Area 61.08 Square Miles

- Population

1970	147,370
1980	139,712
1990	139,426
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
2011	$ 85,000	$137,500
2012	$ 83,900	$139,000
2013	$ 93,645	$149,000
2014	$100,610	$167,900
2015	$ 85,000	$157,000
2016	$ 95,000	$165,000
2017	$103,000	$185,000
2018	$ 85,400	$188,000
2019	$ 89,000	$184,000
2020	$103,000	$233,000
2021	$125,000	$263,000

- Educational Attainment (2010)
  (25+ Years of Age)

Less than 9th Grade	6.00%
9th to 12th 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)

Year	Rockford	Winnebago County	Illinois
2011	14.4%	12.7%	9.8%
2012	12.9%	11.4%	8.9%
2013	13.1%	11.6%	9.2%
2014	9.4%	8.2%	6.4%
2015	8.3%	7.1%	5.9%
2016	6.5%	6.5%	5.6%
2017	6.6%	5.2%	5.3%
2018	6.3%	6.2%	4.3%
2019	5.0%	5.1%	3.9%
2020	11.0%	7.2%	8.3%
2021	7.7%	7.8%	6.8%

- Major Private Employees (Approximate)

Swedish American Health Systems	2,600
Rockford Health Systems	2,500
Hamilton Sundstrand Corporation	2,000
OSF St. Anthony Medical Center	2,000
United Parcel Service	2,000
Harris Bank	1,600
Greenlee Textron	1,000

FACTS AND STATISTICS continued

- Quality of Life

Rockford Park District

Number of Parks	176
Public Golf Courses	5
Public Swimming Pools	3
Ice Skating Rinks	2
Sports Complex facilities	3
Hurricane Harbor Water Park	
BMX Bicycle Race Course	

Rockford YMCA, Rockford YWCA

Professional Sports Teams
- Rockford Raptors Soccer Team
- Rockford IceHogs Hockey Team
- Rockford Rivets Baseball Team

- City of Rockford Tax Rate/$100 EAV

Year	Rate	City % of Total
2011	$2.9051	23.8%
2012	$3.2600	25.3%
2013	$3.5535	25.4%
2014	$3.7973	25.3%
2015	$3.8791	25.4%
2016	$3.7729	25.4%
2017	$3.7608	25.3%
2018	$3.6084	25.3%
2019	$3.3749	25.2%
2020	$3.2286	25.1%

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CDBG: Acronym for "Community Development Block Grant".

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

IAFF: International Association of Fire Fighters.

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

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

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

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

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

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

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

MFT: Motor fuel tax.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

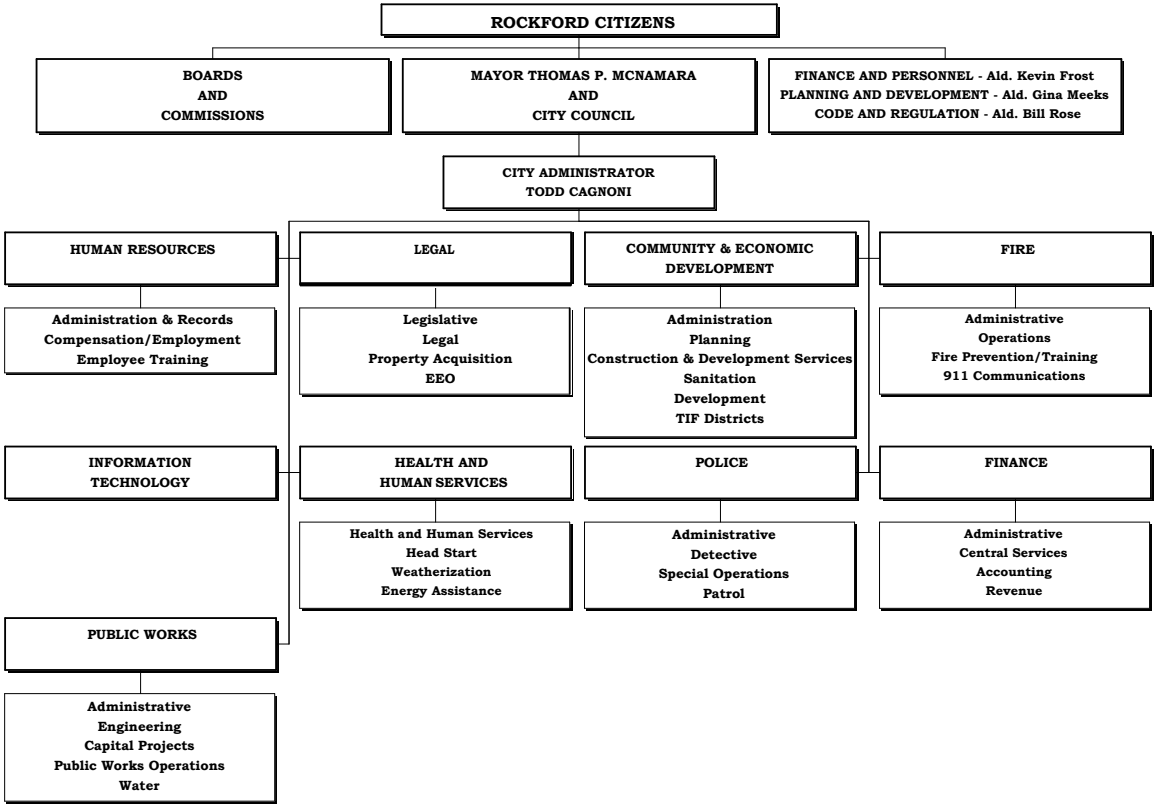
Transfers In/Out: A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

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

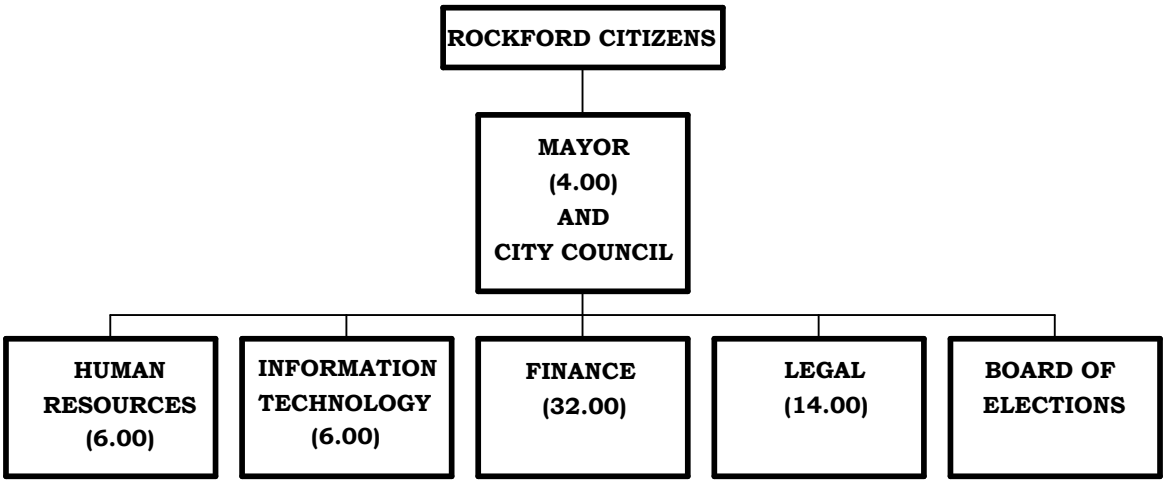
User Charges: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

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

CITY OF ROCKFORD, ILLINOIS ORGANIZATION CHART



Board of Election Commission
Building Board of Appeals
Community Action Program Board
Community Development Citizens Participation Committee
Electrical Commissions
Fire and Police Commission
911 Communication Board
Greater Rockford Airport Authority
Historical Preservation Commission
Homestead Board
Liquor Commission
Mechanical Board
Metro Authority
Personnel Appeals Board
Rockford Housing Authority
Rockford Library Board
Rockford Local Development Corporation
Rockford Mass Transit District
Traffic Commission
Zoning Board of Appeals
Fair Housing Board

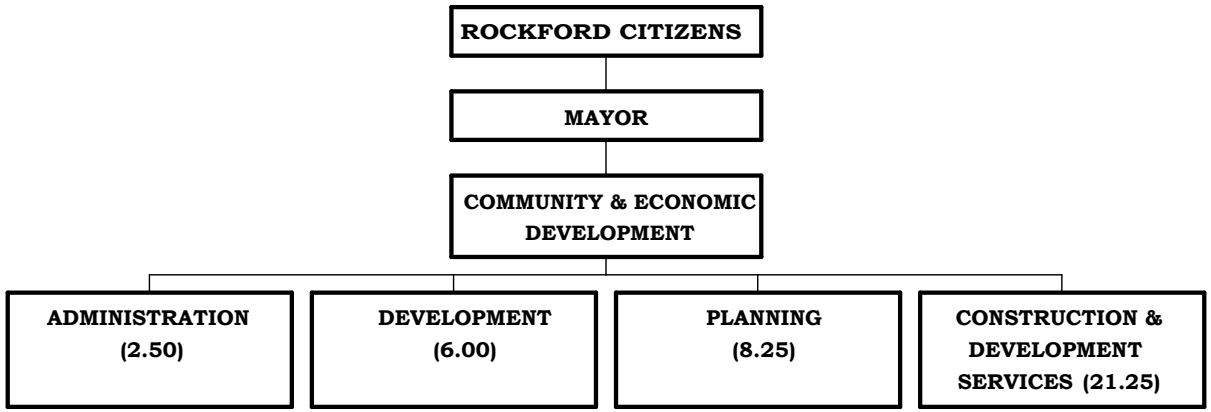


Administration & Records
Compensation & Benefits

Administration
Central Services
Accounting
Revenue/Pension &
Investments

Administrative
Legislative
Legal Services
Property Acquisition
EEO

62.00 EMPLOYEES



CDBG Administration
Economic Development
Neighborhood Services
Home Program

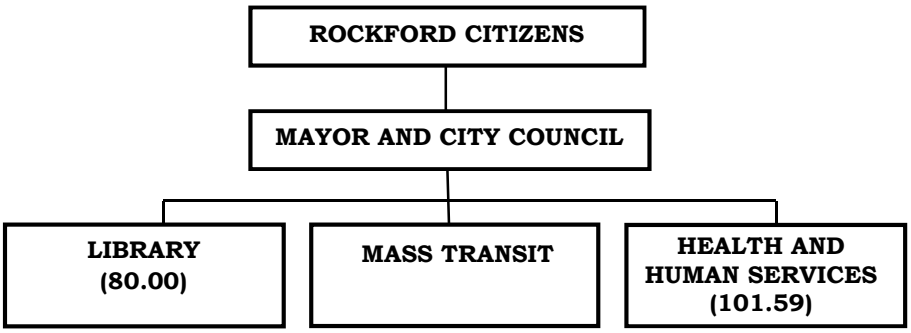
Planning & Research
Economic Development
Brownfield
Redevelopment

Land Use Planning
Building Inspection
Property Standards
Code Enforcement

Redevelopment
Tourism Promotion
Sanitation

Retail TIF Districts
Industrial TIF Districts
Residential TIF Districts

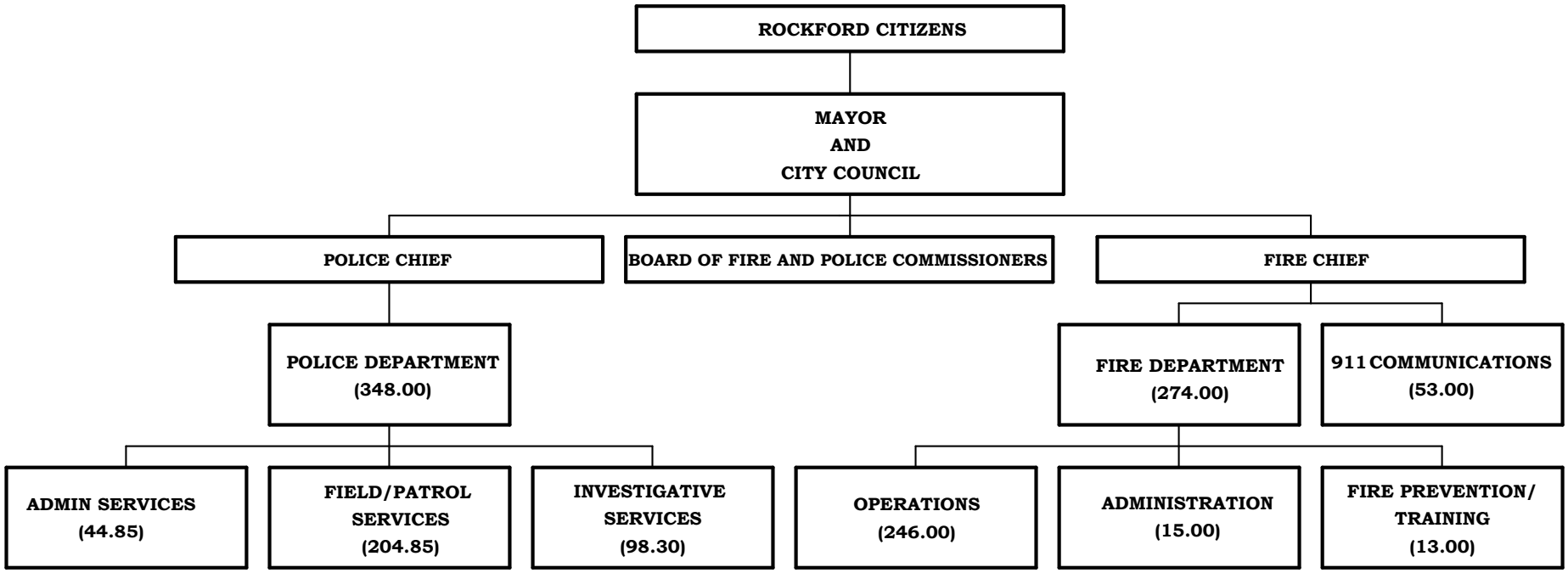
38.00 EMPLOYEES



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

Headstart
Weathertization/Energy Assistance
Community Services

181.59 EMPLOYEES



Accreditation Section
Evidence and Property Unit
Fiscal Services Section
Information Services Section
Payroll Section
Records Center Division
Crime Analyst
Training and Personnel Unit

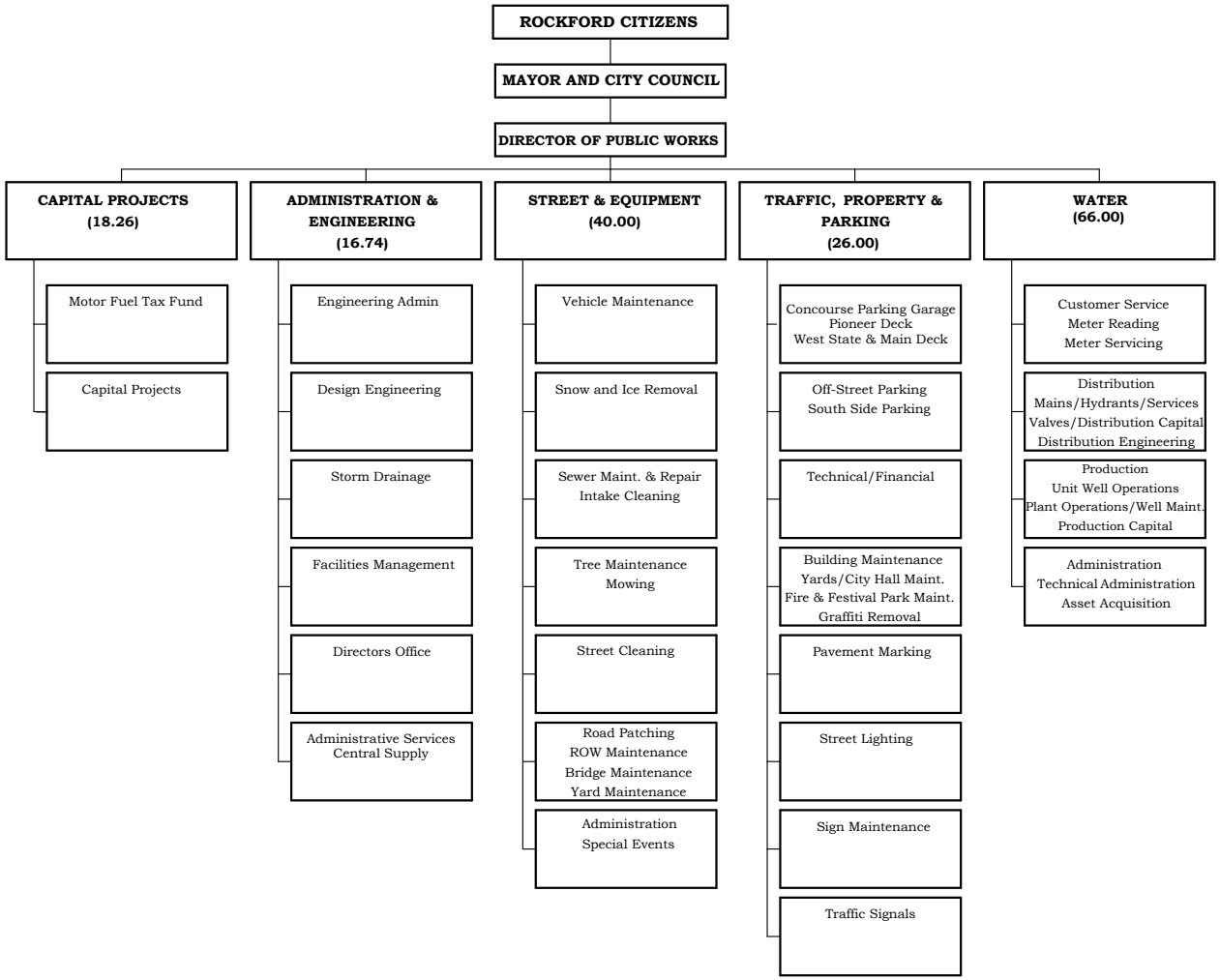
Patrol
Special Operations Division
M 3 Team
School Liaison Unit
Support Services Unit
Traffic Unit

Burglary Unit
Domestic Violence Unit
Gang Unit
General Case Unit
Identification Unit
Rockford Narcotics Unit
Violent Crimes Unit
Youth/Sex Crimes Unit

Fire Stations 1-11
Ambulance Services
Emergency Vehicle Repair
Disaster Services

Inspections/Code Enforcement
Public Education
Arson Investigation
Training

675.00 EMPLOYEES



167.00 EMPLOYEES

NON-OPERATING FUNDS

POLICE AND FIRE PENSION FUND

HEALTH INSURANCE FUND

WORKER'S COMPENSATION FUND

DEBT SERVICE FUND

RISK MANAGEMENT FUND

NORTHERN ILLINOIS WORKFORCE ALLIANCE

CAPITAL REPLACEMENT FUND

2022 ROCKFORD BUDGET
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