ROCK ISLAND
ILLINOIS

City Council Study Session Agenda
November 13, 2023 - 5:00 PM
City Council Chambers, City Hall, 3rd Floor, 1528 Third Avenue, Rock Island, IL

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1. **Call to Order**
2. **Roll Call**
3. **Public Comment**
4. **Presentations**
   a. West End Revitalization Presentation from MLK Director Jerry Jones.
   b. CY2024 Budget Presentation from Interim Finance Director Jessica Sager.
5. **Adjourn**
   a. Motion: Motion whether or not to adjourn.
      VV Voice vote is needed.

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Rock Island's West End Revitalization

mlkcenter.org/westend

Goal

Build the West End community's wealth, power, and livability

Vision

The West End is a preferred place to live and thrive

Values

Justice, Equity, Inclusion, Collaboration
Empowerment, Respect, Communication,
Trust.

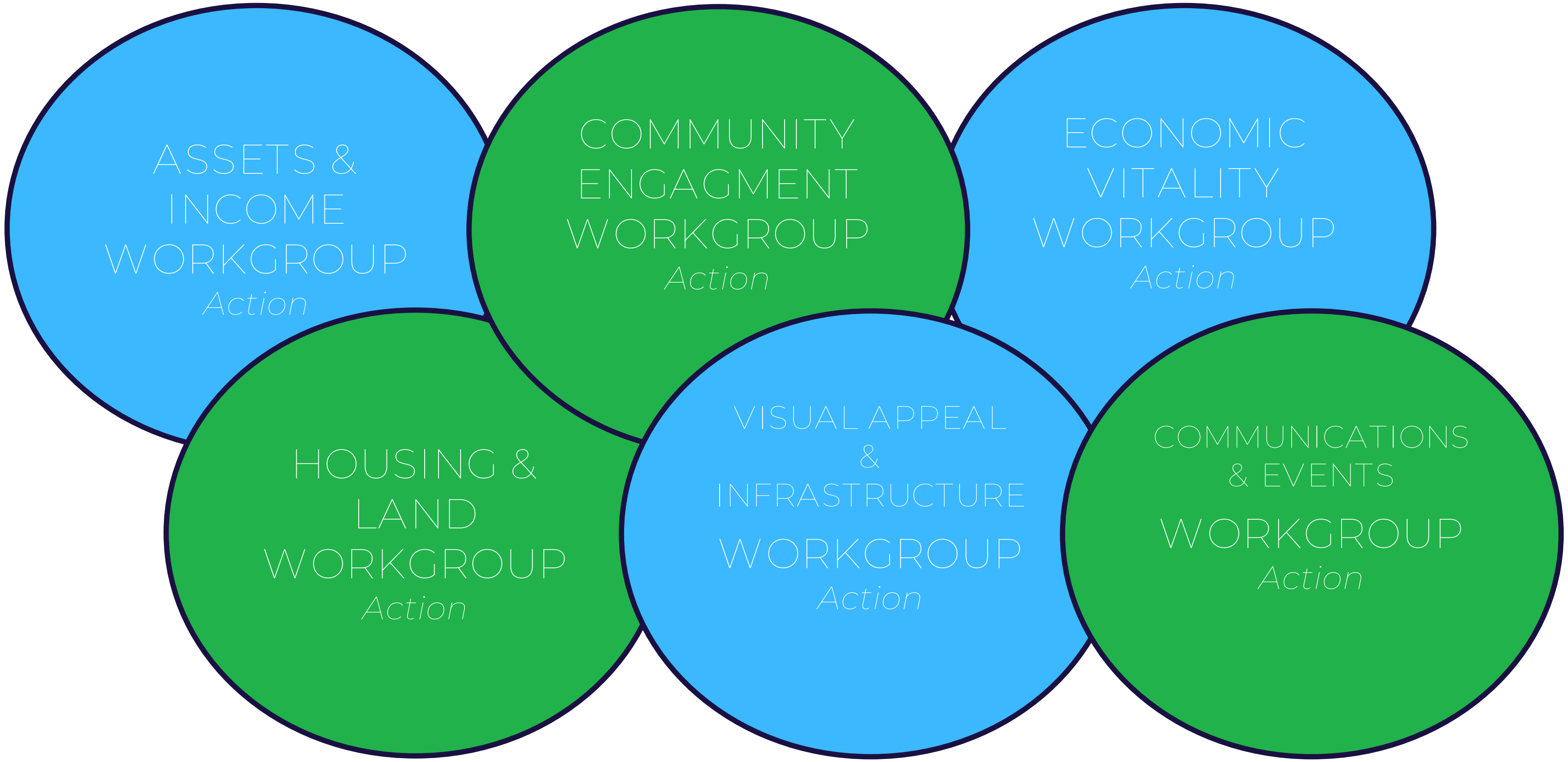
Areas to Impact

1. Strengthen civic capital/community engagement in the West End
2. Build West End residents' assets and incomes
3. Increase housing stability and quality with community control of land and housing
4. Increase the economic vitality of the West End
5. Improve the infrastructure and visual design of the West End

The Collective Impact Model

STEERING COMMITTEE

Strategic Guidance



BACKBONE SUPPORT

Support, communication, resources, measurement

Marisa Cantu

Isaac Carr

Rita Jett

STEERING COMMITTEE

Tee LeShoure

Avery Pearl

Lynda Sargent

Venessa Taylor

WORKING GROUPS

GOALS & STRATEGIES

Community Engagement

Create a locally-run West End Hub

Develop and implement racial equity strategies in Rock Island

Engage historically-excluded communities in City processes

Assets & Income

Create a service corps

Develop workforce skills and readiness to close racial disparities

Fund & incentivize children's saving accounts

Pilot an earned income program

Provide access to affordable banking products

Housing & Land

Expand proactive rental inspection program to increase housing stability and quality, while protecting tenant rights

Create a community land trust

Facilitate access and expand programs to stabilize low-income homeowners

Economic Vitality

Adopt a community navigator model to support West End businesses and entrepreneurs

Leverage public- & partner-owned properties in the West End

Build and resource a large facility in the West End to house community groups, services, and amenities

Infrastructure & Visual Appeal

Amplify local character through placemaking initiatives

Improve streetscape to enhance mobility and beautification

Expand affordable broadband access

Timeline

Short-Term

- ✓ May 2023: Working Group Orientation
- ✓ July 2023: SMART Goals & Objectives
- ✓ Aug 2023: Assessment of strategies
- ✓ Sept 2023: Assessment of strategies
- ✓ Oct 2023: Action planning
- Nov 2023: Action planning
- Dec 2023: Action planning
- Jan 2024: Draft Action Plan complete
- Feb 2024: Final Action Plan complete

Long-Term

- Year 1 (2024): Establish a solid foundation
- Year 2 (2025): Focus on implementation
- Year 3 (2026): Evolve & share the story
- 2027 and beyond – on an ongoing basis: Re-evaluate priorities; pursue emerging opportunities; engage community; engage partners; integrate learning into future planning; measure results; address root causes; mobilize resources; strengthen capacity (people, organizations, systems); advise others interested in replication.

What is vital to know?

- Aligns with Rock Island goals
- Community-driven with grassroots leadership
- Long-term & holistic
- Addresses symptoms *and* root causes
- Replicable and scalable
- Equity and inclusion in action


mlk
MARTIN LUTHER
KING CENTER
grow. learn. play.
QUEEN
NIKE

Budget Presentation

Overview of 2024 Budget

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November 13, 2023

Budget Presentation

Agenda

- Budget Goals
- City-Wide Expenditures and Revenues
- General Fund Expenditures and Revenues
- Public Works – Enterprise Funds
- MLK Funds
- Park & Recreation Fund and Library
- Property Tax Levy

Budget Goals

- Balanced budgets.
- Keep financial impacts to the citizens and businesses of Rock Island to a minimum.
- Continue to provide quality services.
- Be fiscally responsible. Follow appropriate financial policies, maintain the City's current financial position and improve the future financial position.

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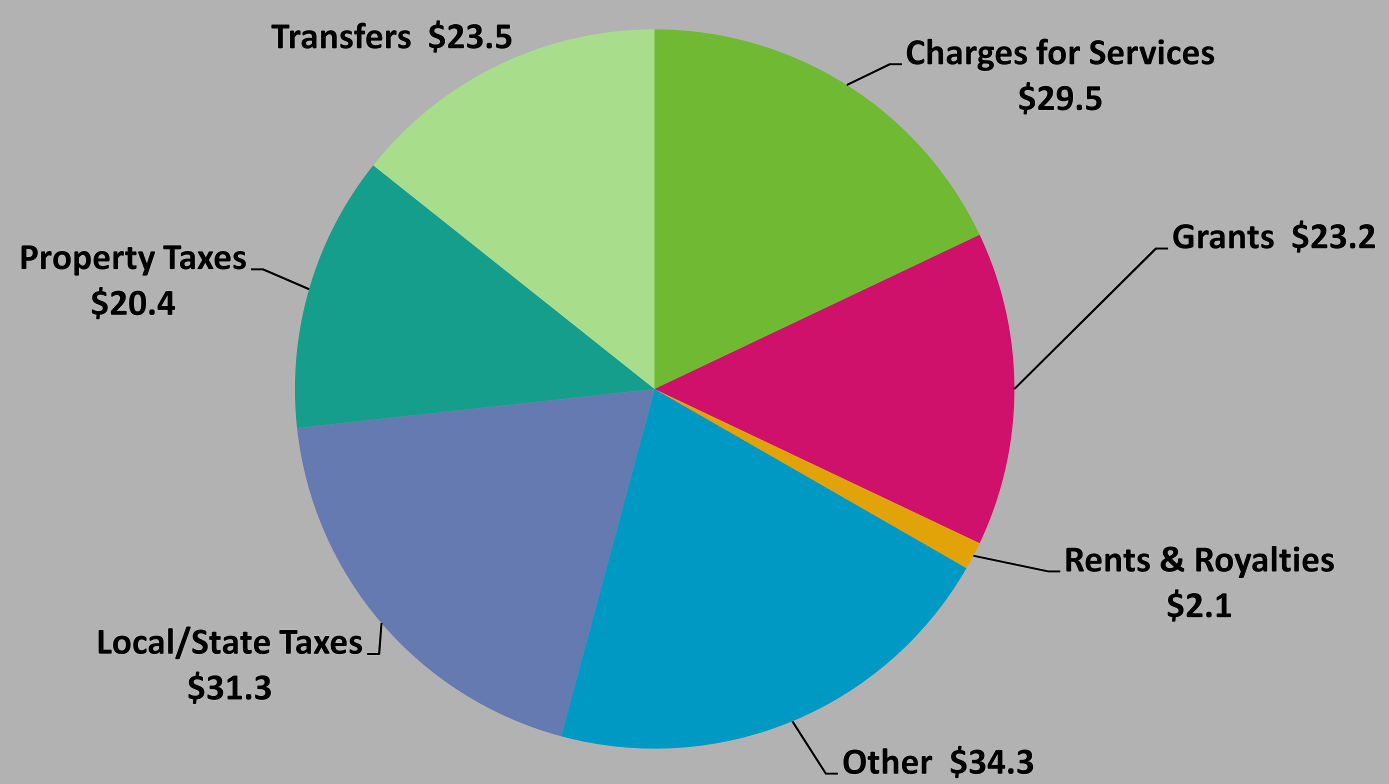
City Budget Overview CY 2024

Revenues by Type $164,308,890 ($164.3)



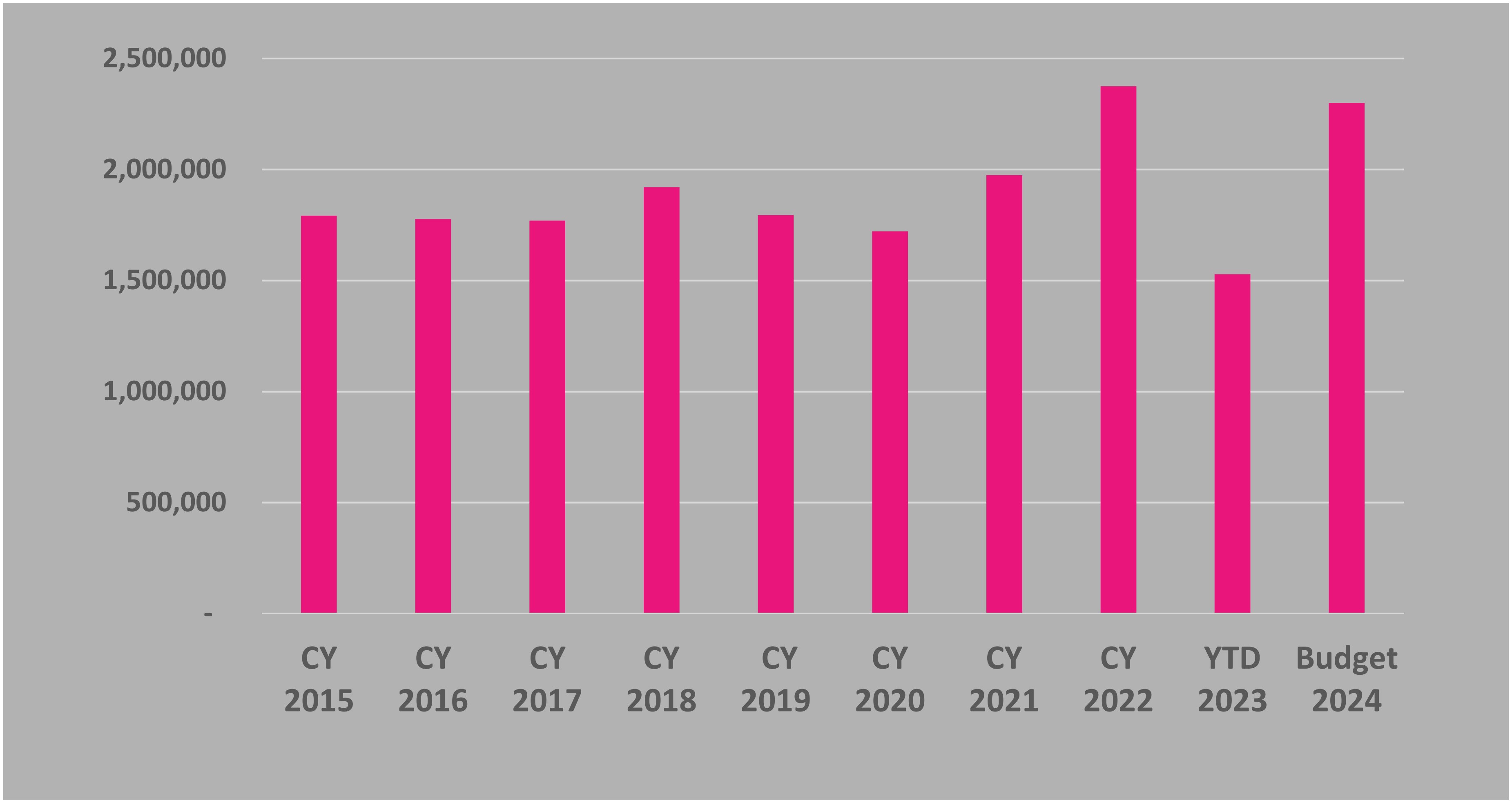
State and Local Tax CY 2024

$31,340,600 ($31.3)

Replacement Tax	6,200,000.00
State Income Tax	6,000,000.00
Gaming Tax	3,800,000.00
Sales Tax	3,800,000.00
Local Option Sales Tax	3,053,500.00
Municipal Utility Tax	2,300,000.00
Motor Fuel Tax	1,550,000.00
Use Tax	1,550,000.00
Food & Beverage Tax	1,000,000.00
Other	2,087,100.00

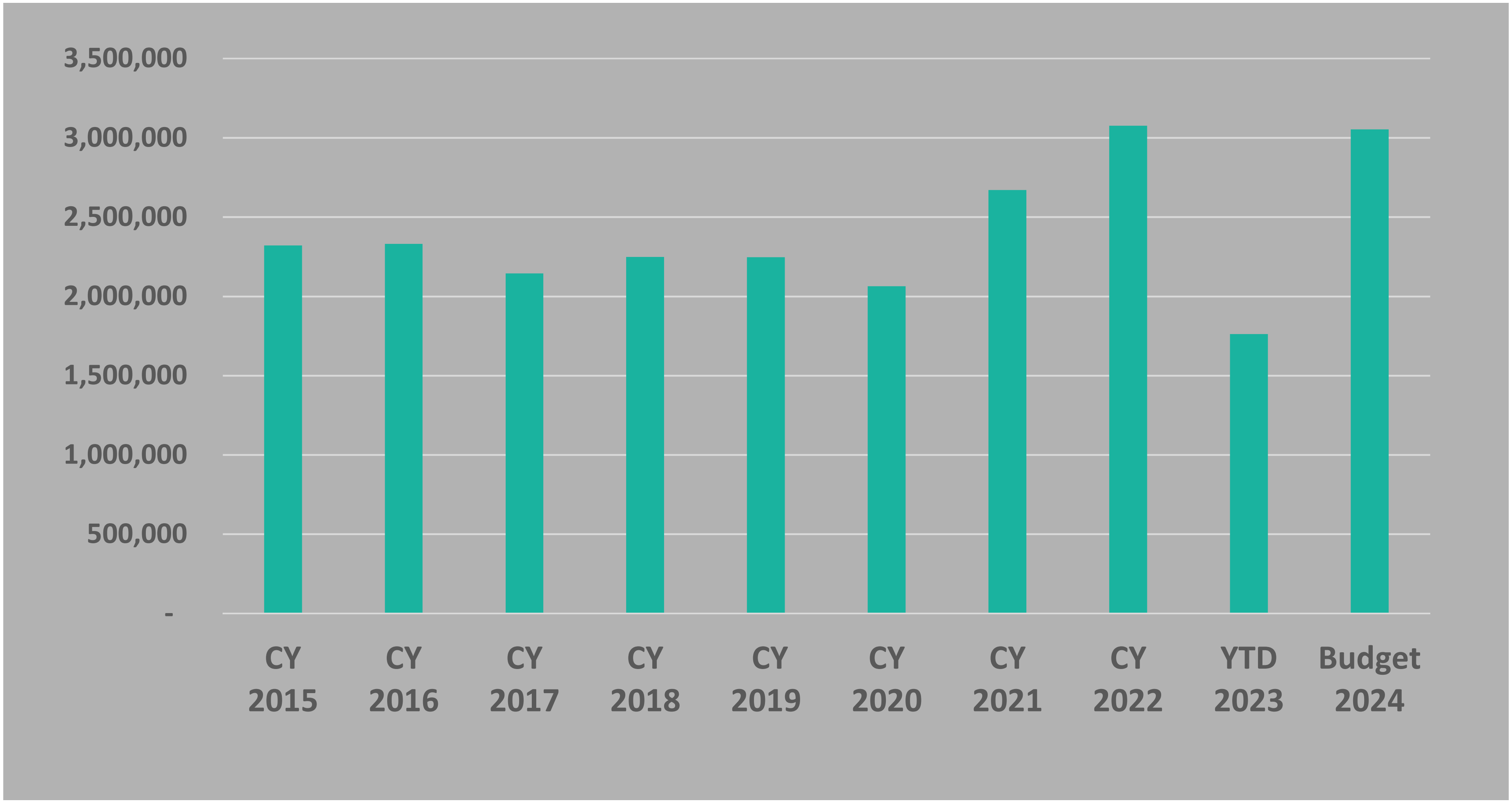
State and Local Tax 10 Year Trend

Municipality Utility Tax



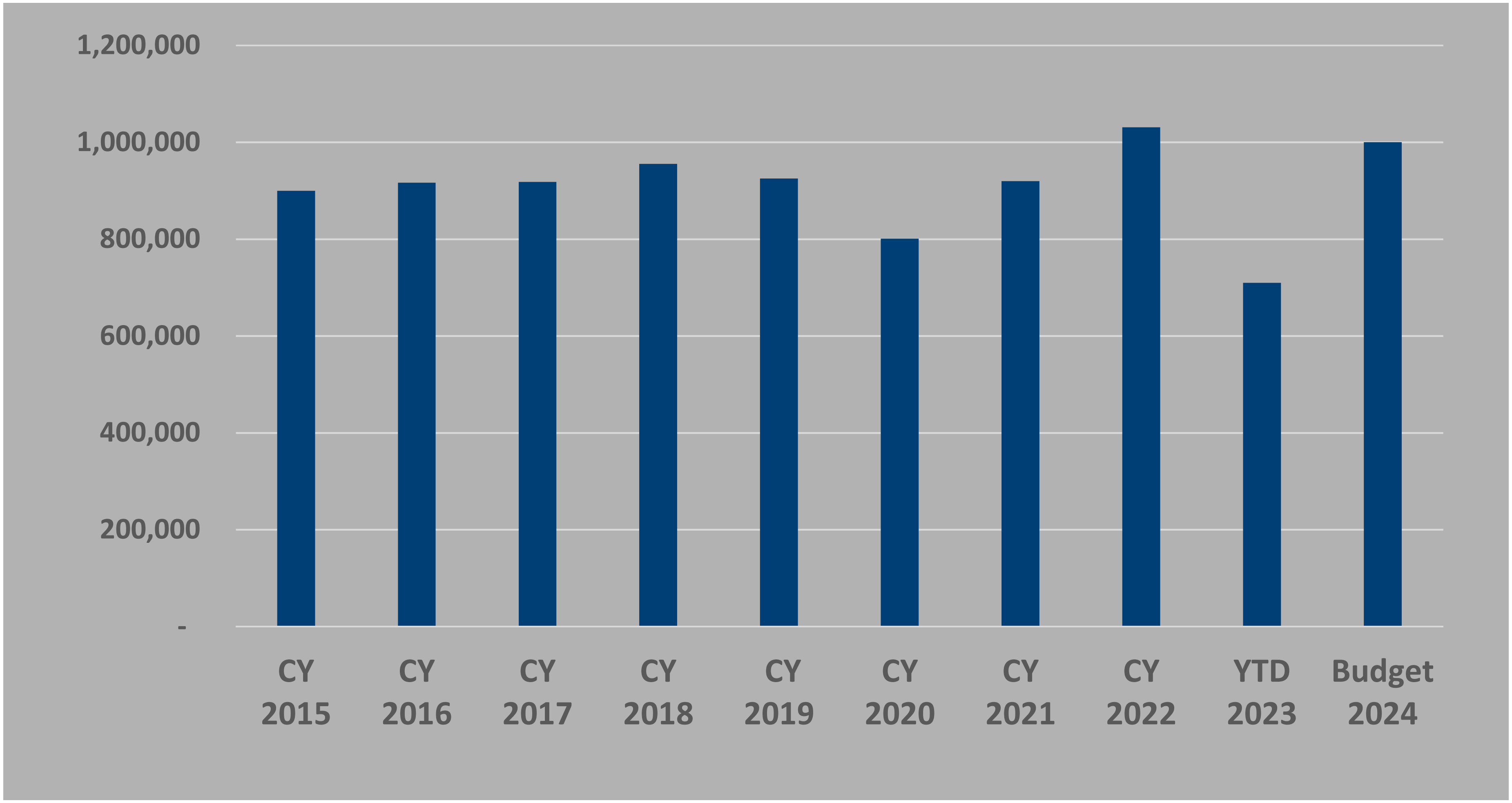
State and Local Tax 10 Year Trend

Local Option Sales Tax



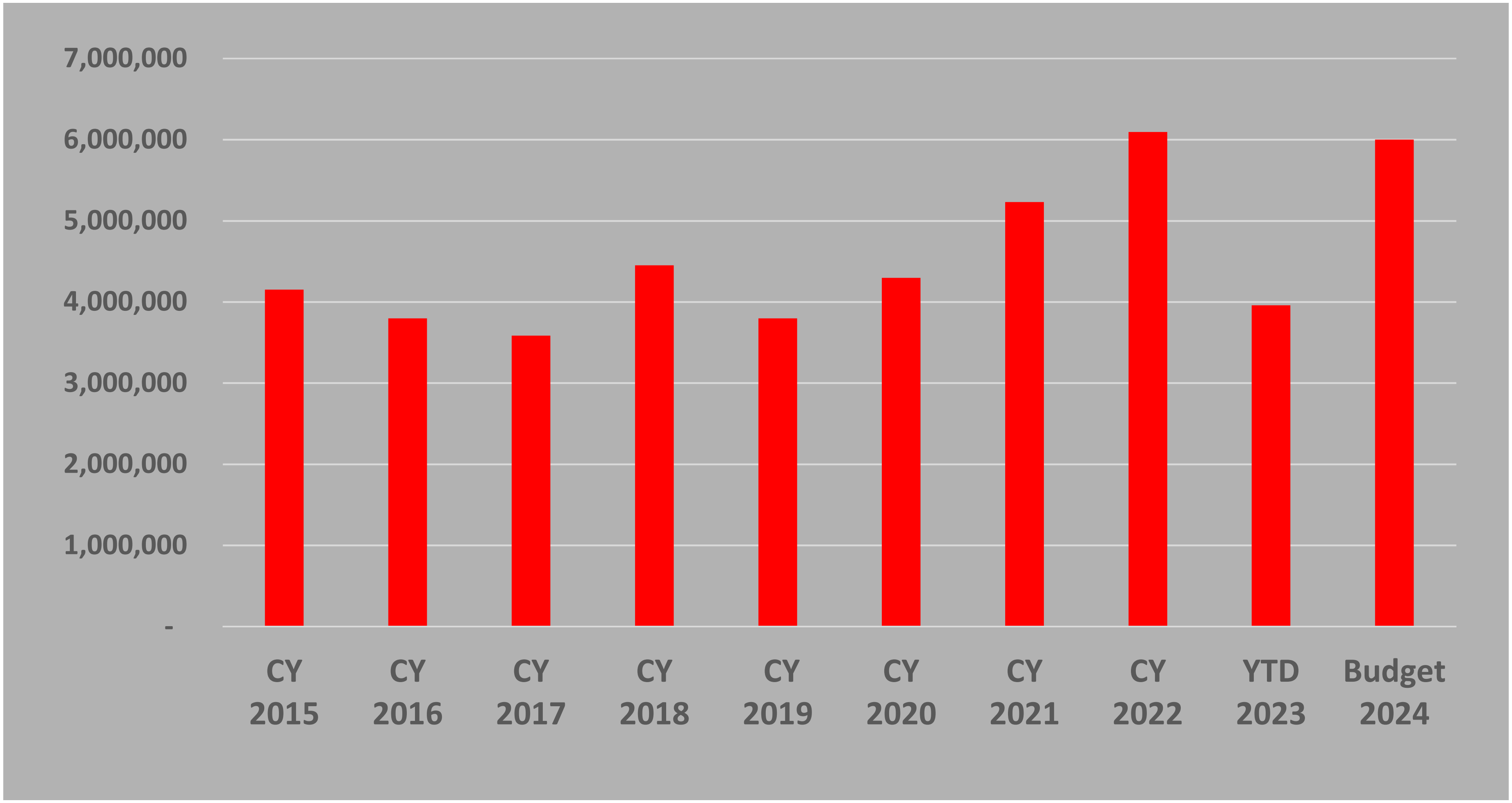
State and Local Tax 10 Year Trend

Food & Beverage Tax



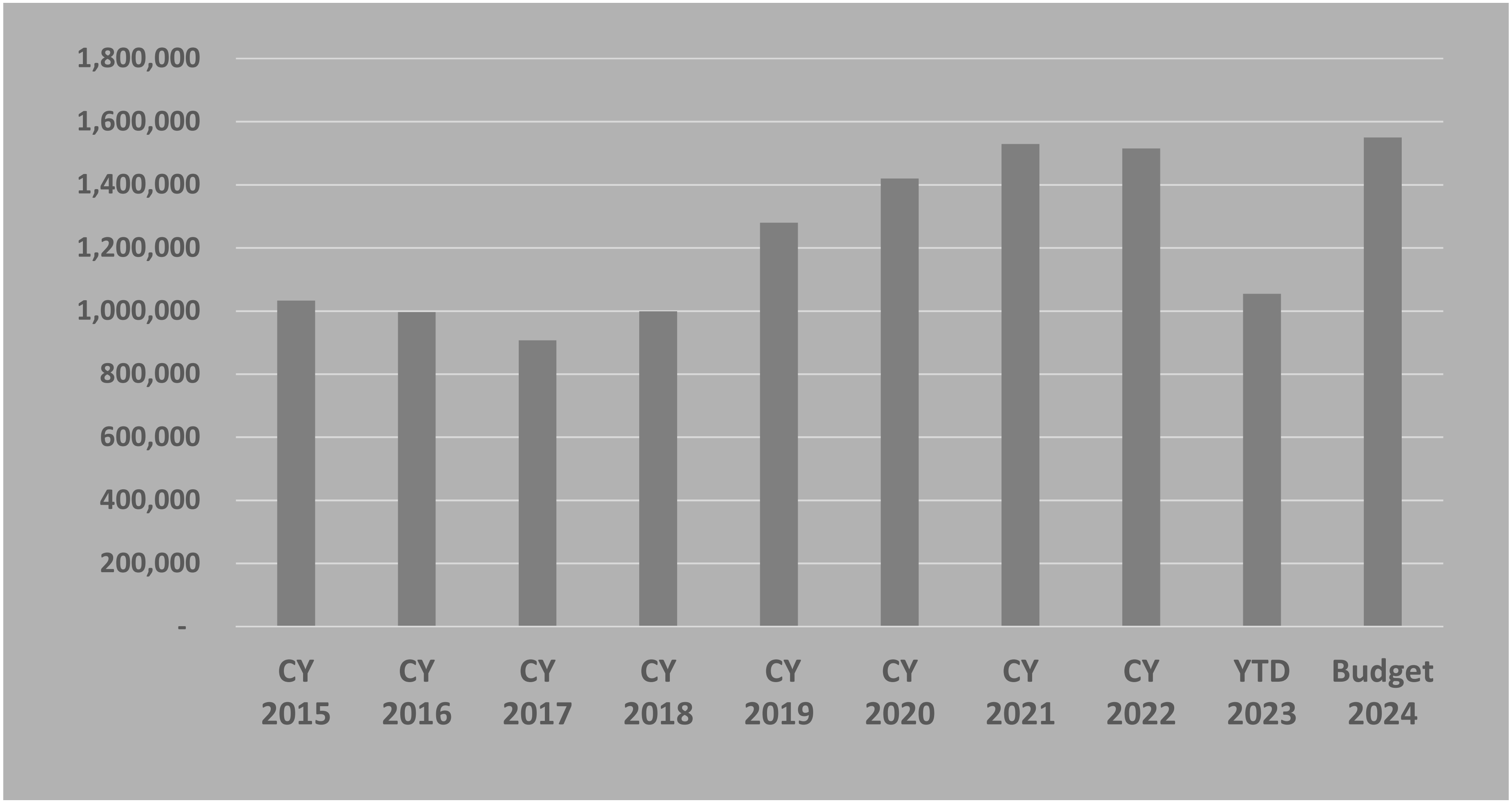
State and Local Tax 10 Year Trend

Income Tax



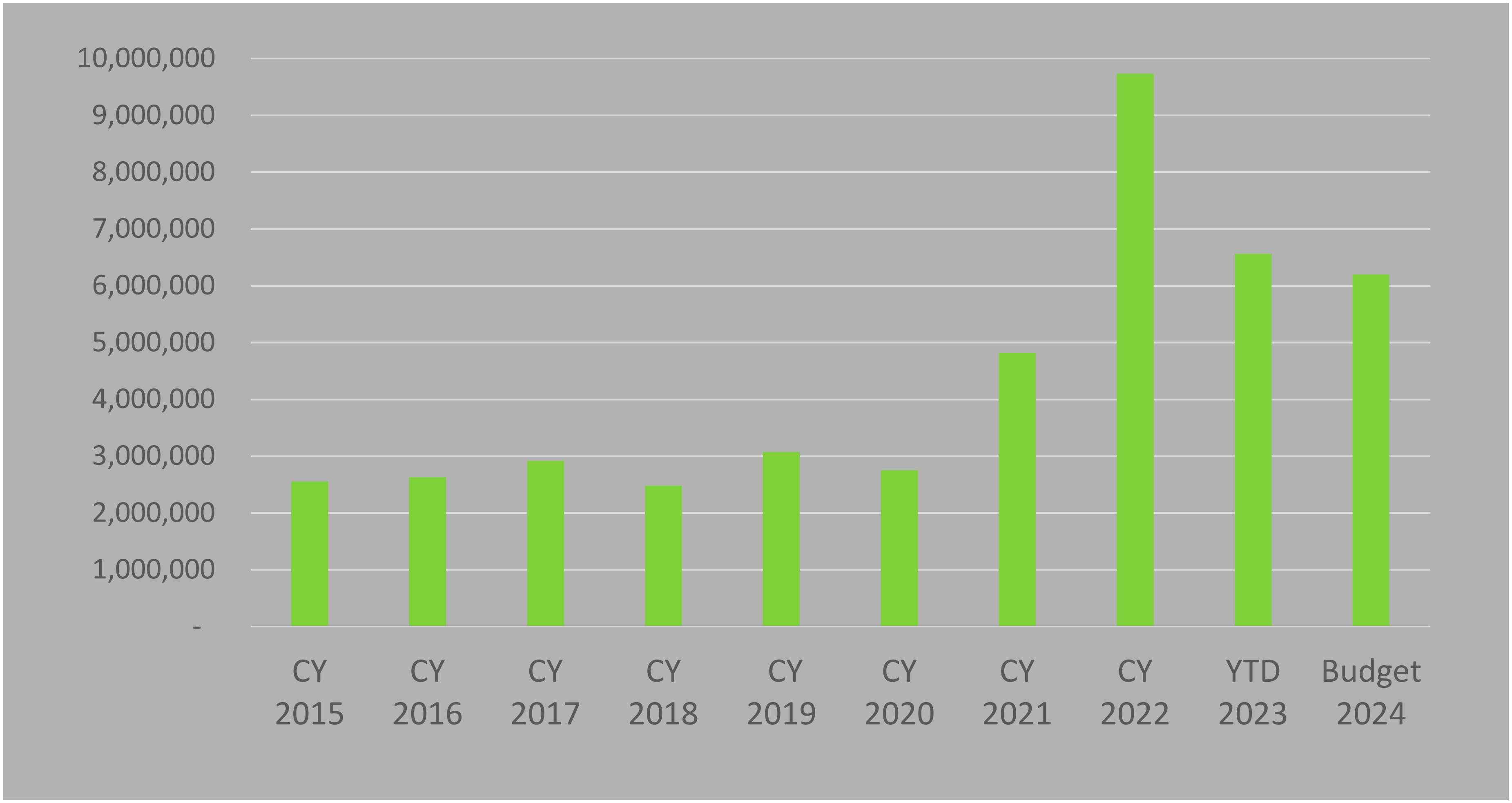
State and Local Tax 10 Year Trend

Motor Fuel Tax



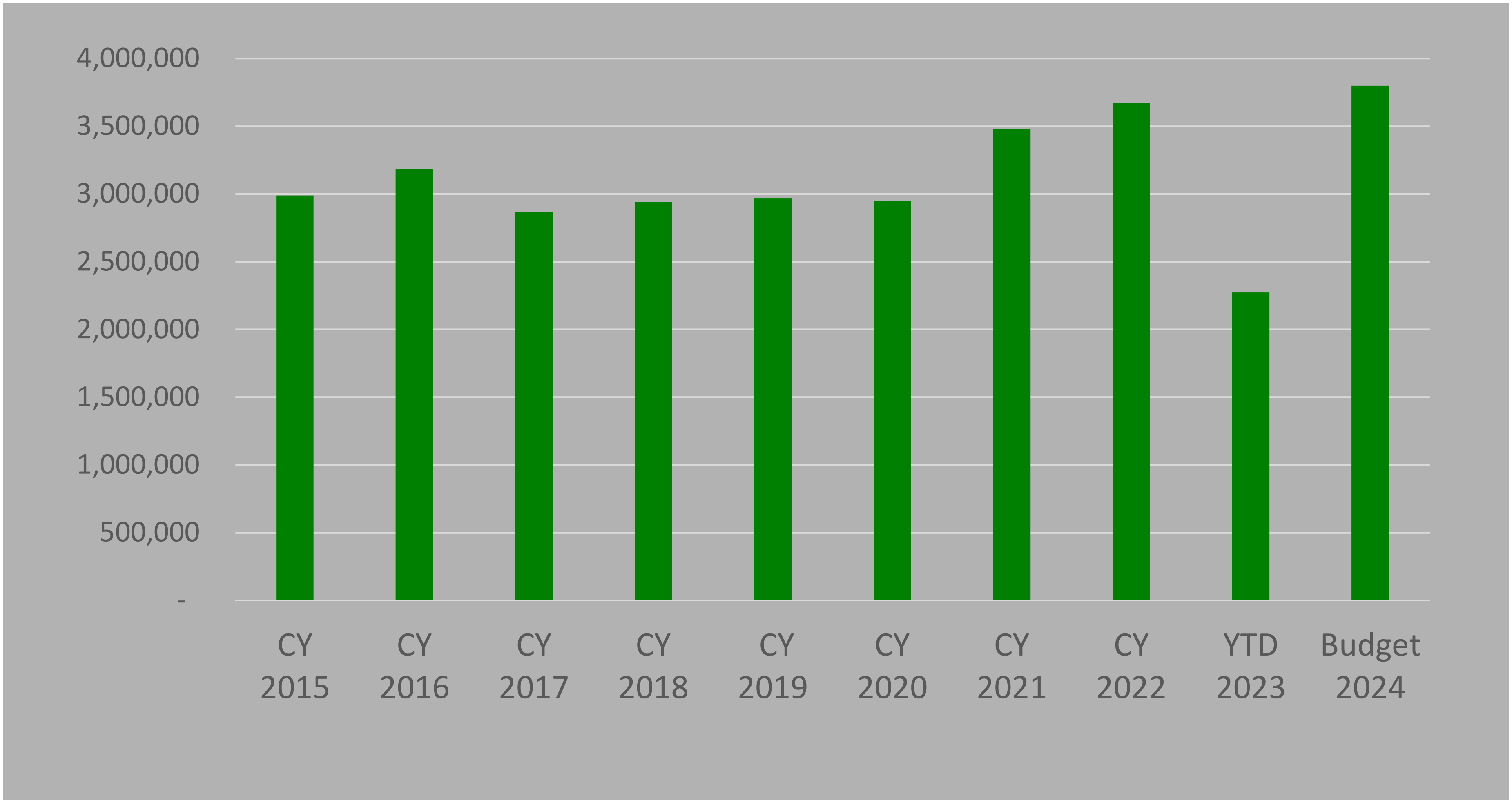
State and Local Tax 10 Year Trend

Replacement Tax



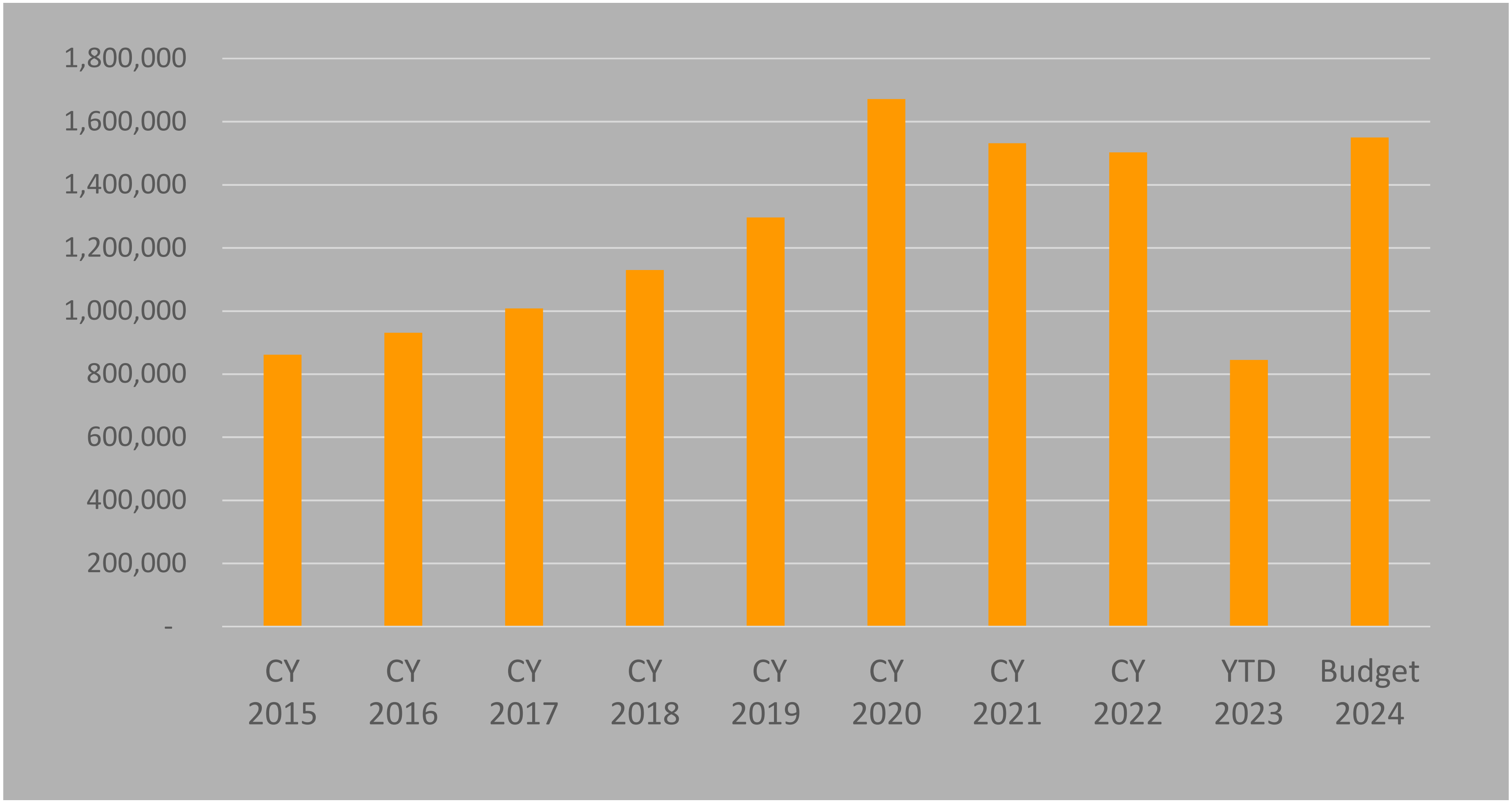
State and Local Tax 10 Year Trend

Sales Tax



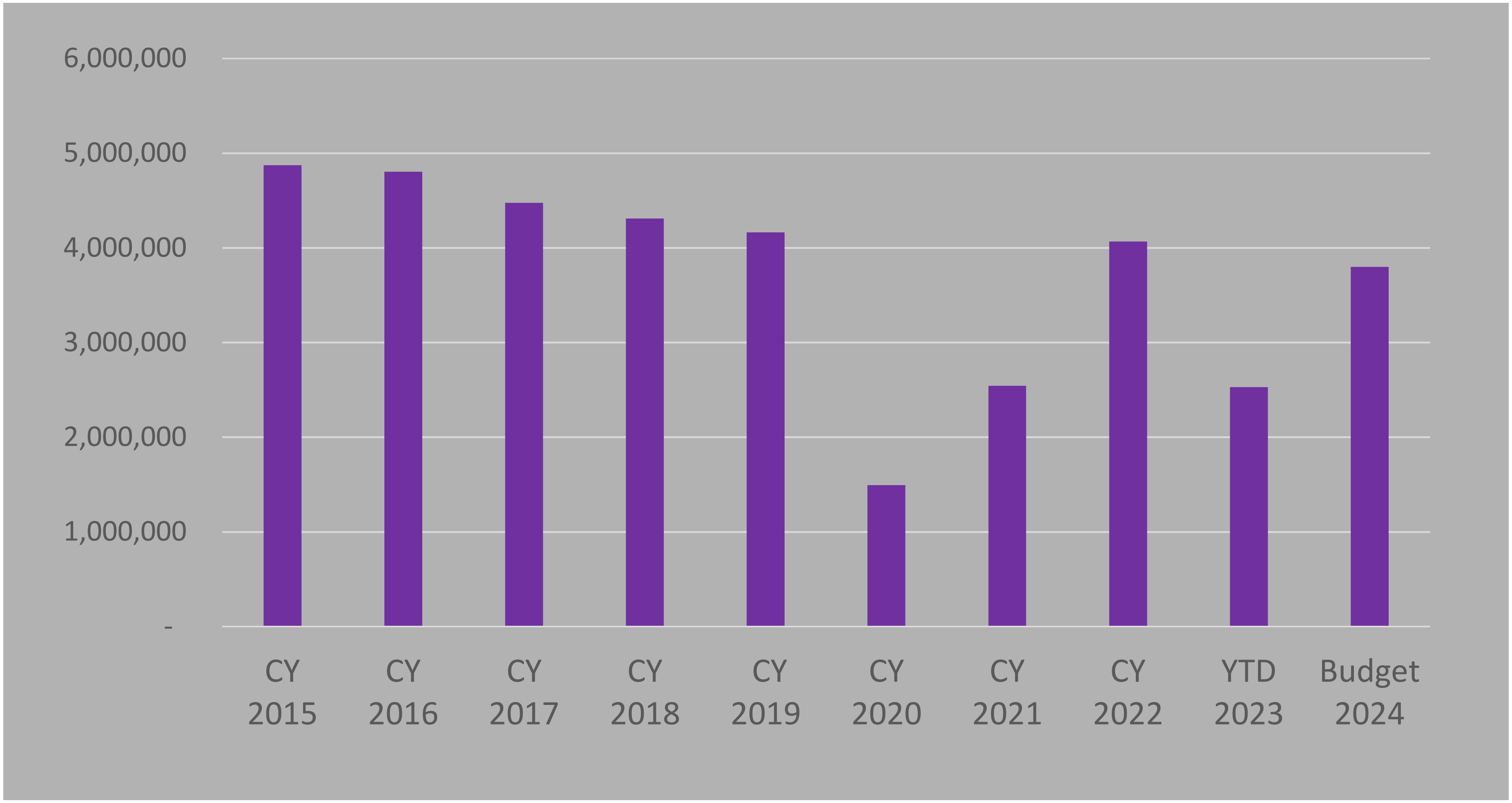
State and Local Tax 10 Year Trend

Use Tax



State and Local Tax 10 Year Trend

Gaming Tax



Key Assumptions

- Employer IMRF Pension 5.72% (CY 2023 4.84%)
- Police Pension increase of 17.8%
- Fire Pension increase of 7.75%
- Employer Health Insurance up 12.5%

Bargaining Unit	GWI
FOP Command	2.00%
FOP Patrol	3.00%
AFSCME A	1.95%
AFSCME B	3.00%
IAFF	3.00%
UAW	2.75%
Non-Affiliates	2.75%

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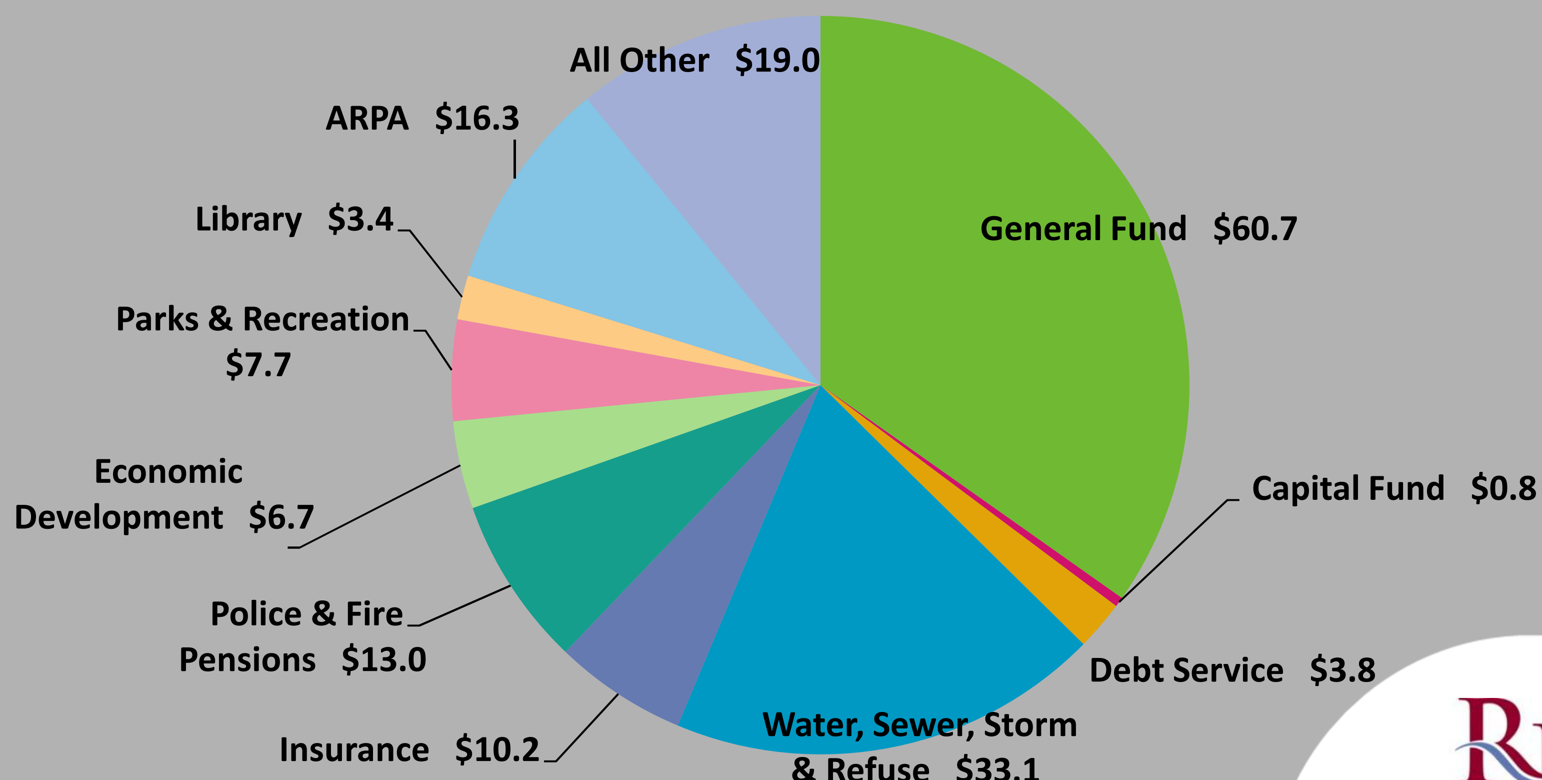
City Budget CY 2024

Expenditures by Fund $174,529,688 ($174.5)



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City Budget CY 2024

Expenditures by Fund CY24 v CY23

	CY24	CY23	CY24 - CY23	% Chg
General Fund	$ 60.7	48.90	11.79	19.43%
Capital Fund	$ 0.8	2.69	(1.94)	-258.67%
Debt Service	$ 3.8	3.14	0.63	16.71%
Water, Sewer, Storm & Refuse	$ 33.1	30.70	2.37	7.15%
Insurance	$ 10.2	9.19	0.98	9.65%
Police & Fire Pensions	$ 13.0	12.87	0.12	0.91%
Economic Development	$ 6.7	7.42	(0.70)	-10.43%
Parks & Recreation	$ 7.7	7.32	0.38	4.97%
Library	$ 3.4	3.11	0.29	8.42%
ARPA	$ 16.3	15.56	0.70	4.30%
All Other	$ 19.0	17.50	1.49	7.85%
	$ 174.5	158.40	16.10	9.23%
*General Fund Incudes $4.8 Mil ARPA & $4.7 Mil GF Excess				

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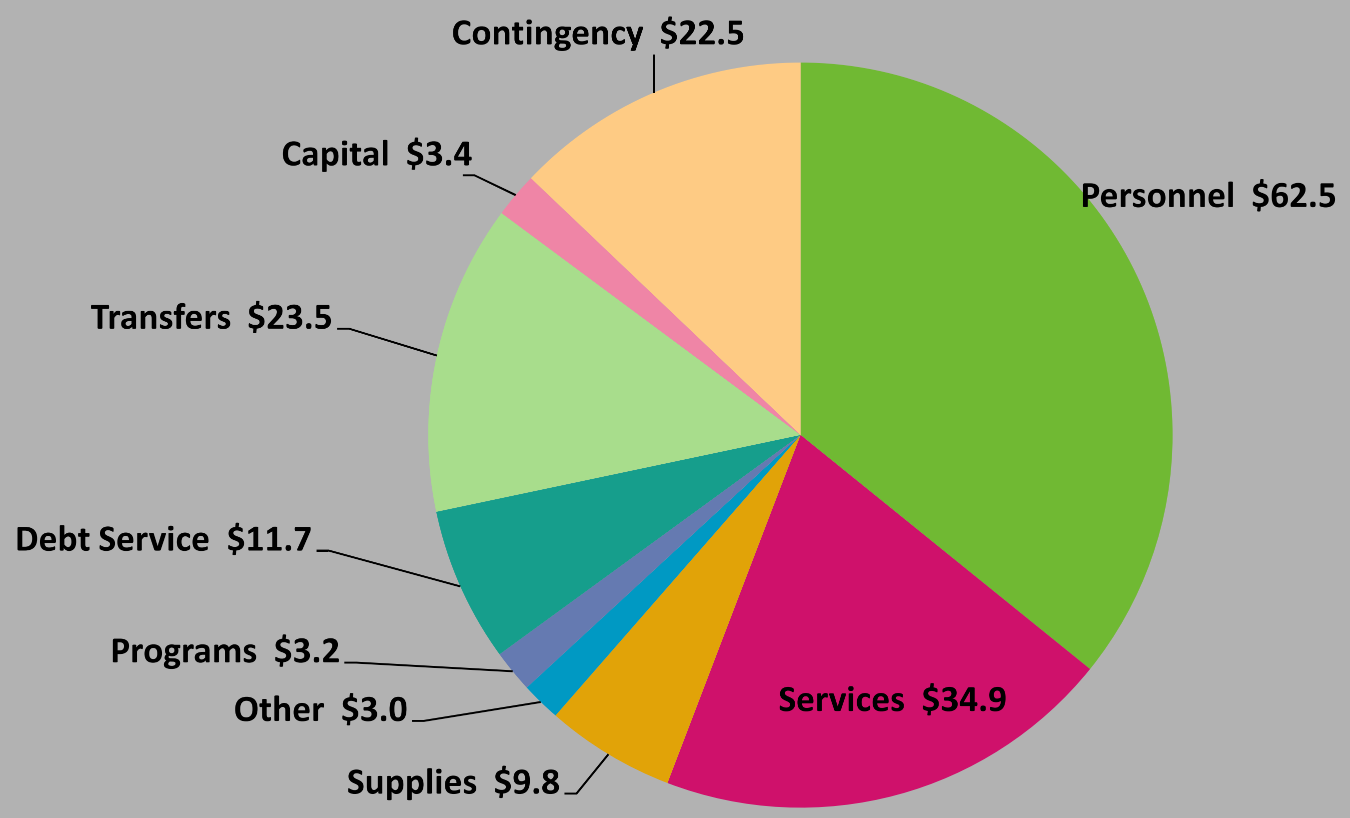
City Budget Overview CY 2023

Expenditures by Category $174,529,688 ($174.5)



City Budget CY 2024

Expenditures by Category Comparison

	CY24	CY23	CY23 - CY22	% Change
Supplies	$9.8	$6.6	$3.2	32.2%
Programs	$3.2	$3.6	-$0.4	-13.6%
Personnel	$62.5	$58.9	$3.6	5.8%
Services	$34.9	$32.5	$2.4	6.9%
Capital	$3.4	$2.6	$0.8	23.2%
Transfers*	$23.5	$18.0	$5.5	23.4%
Debt Service	$11.7	$10.9	$0.8	7.2%
Other/Contingency**	$25.5	$25.3	$0.2	0.8%
	$174.5	$158.4	$16.1	9.2%
*Includes ARPA & GF Excess Transfer	$4.8			
**Includes ARPA	$15.4			

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City Budget CY 2024

Pension Costs

•Police and Fire Pension Costs

Tax Levy Year

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police	2,688,265	2,893,929	3,210,742	3,385,036	3,543,472	3,772,787	4,241,391	4,440,359	4,701,948	6,059,065
Fire	2,676,616	2,803,551	3,059,559	3,280,384	3,291,121	3,443,429	3,791,669	4,079,988	4,510,222	5,039,929
	5,364,881	**5,697,480**	**6,270,301**	**6,665,420**	**6,834,593**	**7,216,216**	**8,033,060**	**8,520,347**	**9,212,170**	**11,098,994**

•IMRF Pension Costs

	2015	2016	2017	2018	2019	2020	2021	2022
IMRF	1,565,936	1,535,820	1,493,817	2,065,221	1,213,587	1,398,795	1,489,241	1,275,171

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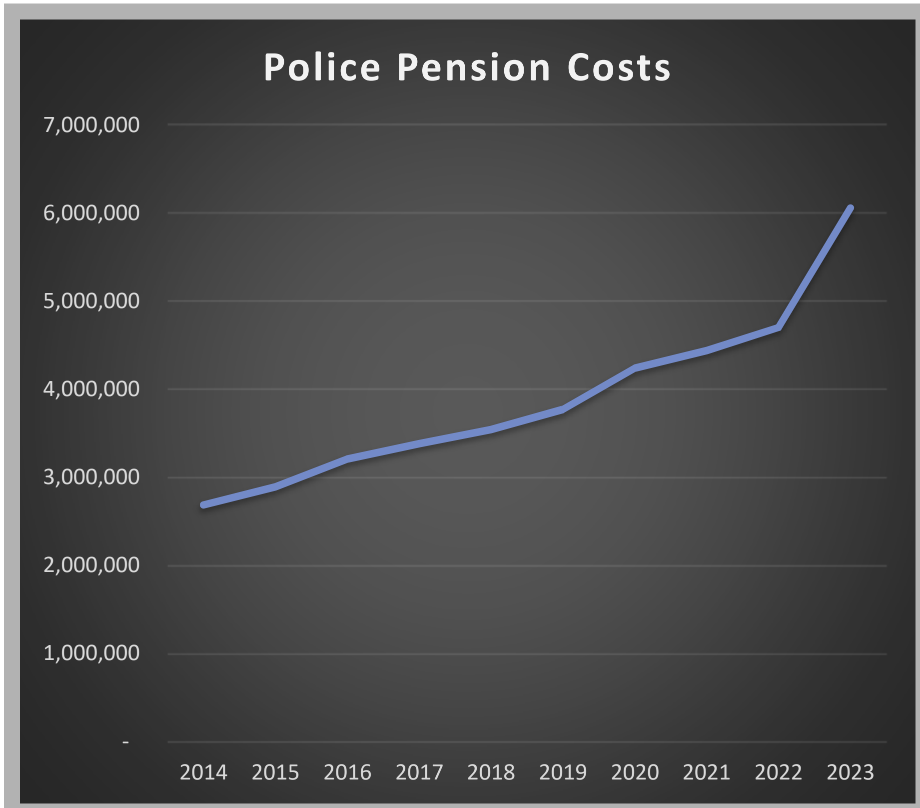
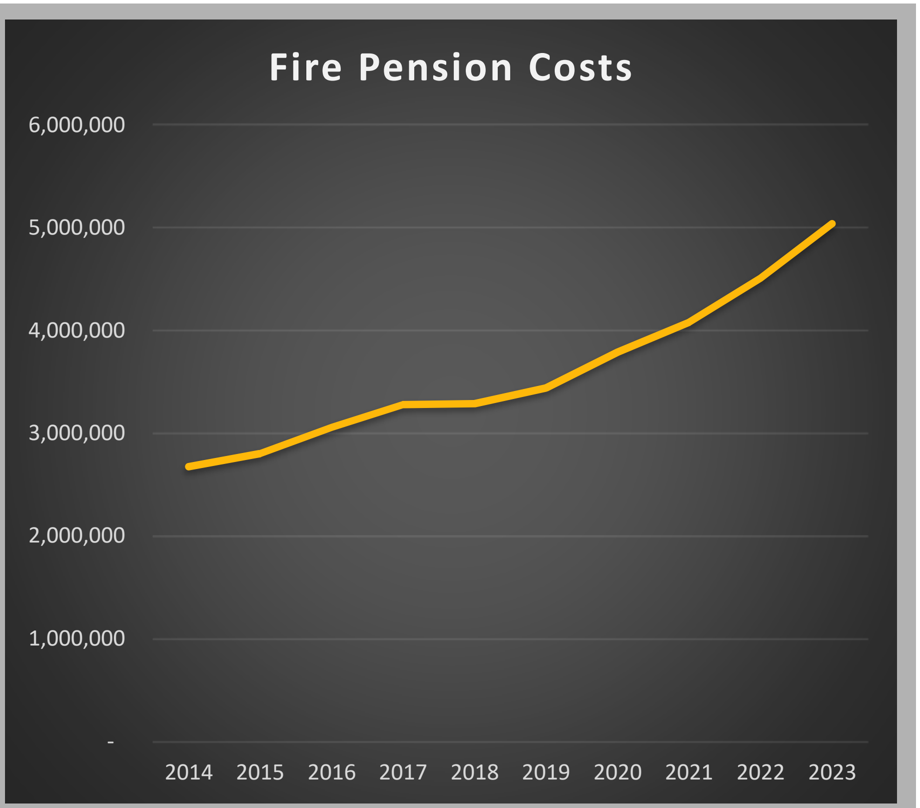
City Budget CY 2024

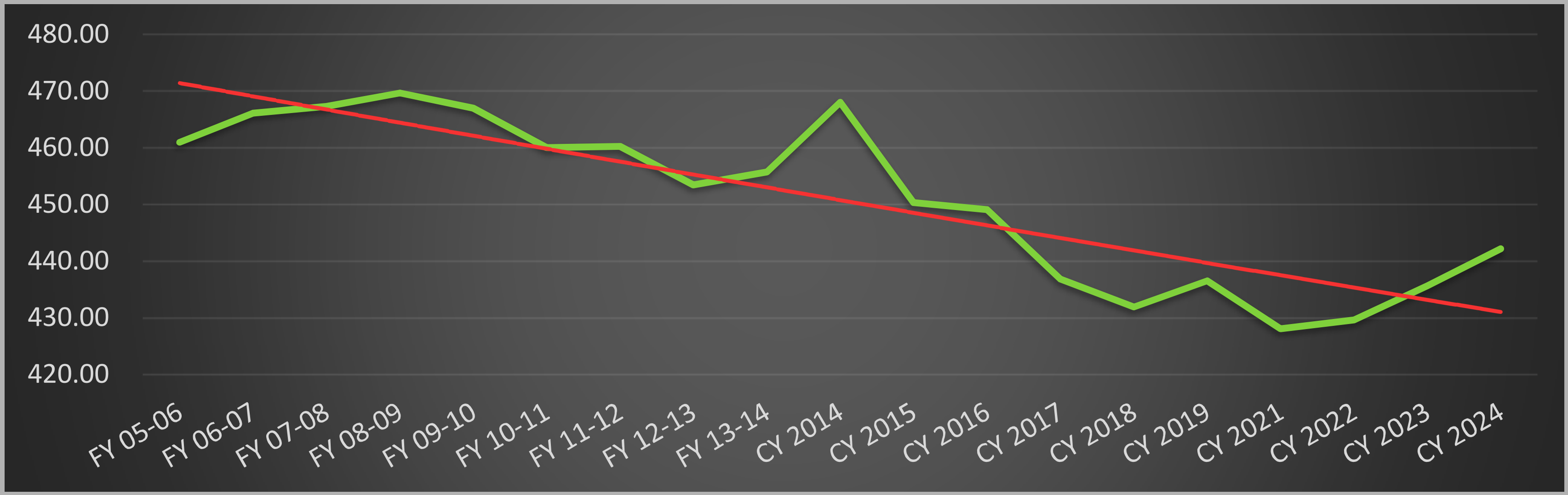
Pension Costs





City Budget CY 2024

FTE History



2005	2010	2015	2020	2024
460.99	467.02	450.34	429.35	442.18

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City Budget CY 2024

Position Changes

Department	Title	Change/New
Admin	Economic Development Director	New
Legal Services	City Attorney	New
MLK	West End Coordinator	New
Fire	Office Assistant III	New
Parks	Misc Part Time Positions	New
Library	Branches/Childs Aide - PT	New
Library	Reference Librarian	New

Department	Budget CY 2023	Budget CY 2024
Mayor and Council	8.00	8.00
City Clerk	1.50	1.20
General Administration	3.50	4.85
Legal Services	-	1.00
Human Resources	3.96	4.22
Finance	11.40	11.00
Information Technology	5.00	5.00
Community/Economic Development	20.38	19.38
Martin Luther King Jr. Center	20.05	21.09
Police	109.00	109.00
Fire	59.60	60.60
Public Works	108.00	108.20
Parks & Recreation	59.00	60.59
Library	26.26	28.05
Total	435.65	442.18

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Engineering

Engineering - Challenges/Accomplishments

	CY 2019 Actual	CY 2020 Actual	CY 2021 Actual	CY 2022 Actual	CY 2023 Budget	CY 2024 Proposed Budget
Total Revenues	759,654	1,077,578	946,283	806,458	1,263,099	1,289,250
Total Expenses	1,304,933	1,020,744	800,026	1,158,106	1,263,099	1,288,505
Ending Fund Balance	(2,763,867)	(2,707,035)	(2,560,778)	(2,912,426)		
Ending Equity in Cash	(1,513,918)	(1,639,073)	(1,878,129)	(2,221,334)		
CY 2023 GF Transfer to balance budget - $312,899						
CY 2024 - Engineering balances without GF Transfer						

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City Budget CY 2024

General Fund Revenues & Expenditures

General Fund Revenues	CY23 Budget Adopted	CY24 Budget Proposed	$ Increase (decrease)
Property Taxes	10,582,950	11,394,052	811,102
Local Taxes and State Taxes	24,552,200	25,925,600	1,373,400
Licenses and Permits	1,102,100	1,084,250	-17,850
Grants	39,046	34,621	-4,425
Charges for Services	2,787,810	2,678,217	-109,593
Rents and Other	198,010	191,540	-6,470
Transfers	10,362,980	14,336,060	3,973,080
Investment & Loans	61,350	366,776	305,426
	49,686,446	**56,011,116**	**6,324,670**
General Fund Expenditures			
Personnel Services	32,892,203	35,678,196	2,785,993
Supplies and Services	8,677,173	9,624,303	947,130
Other**	5,990,766	5,476,406	-514,360
Grants and Rebates	22,000	35,000	13,000
Capital	102,000	45,839	-56,161
Transfers***	2,692,908	9,832,063	7,139,155
	50,377,050	**60,691,807**	**10,314,757**
Difference	**-690,604**	**-4,680,691**	

** Revenue Transfer Includes $6,175,750 of ARPA Fund Revenue Replacement*

** Expenditures Other & Transfer includes $6,175,750 of ARPA Fund Revenue Replacement

*** Expenditures Other includes $4,725,091 in GF Excess Transfer

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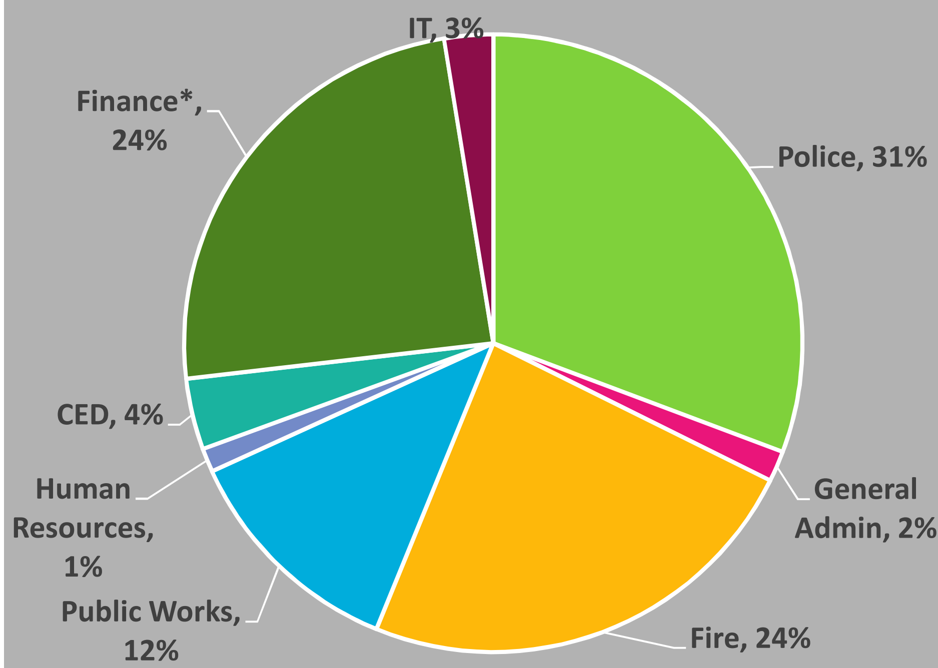
General Fund Expenses CY 2024

Departments $60,723,407 ($60.7)



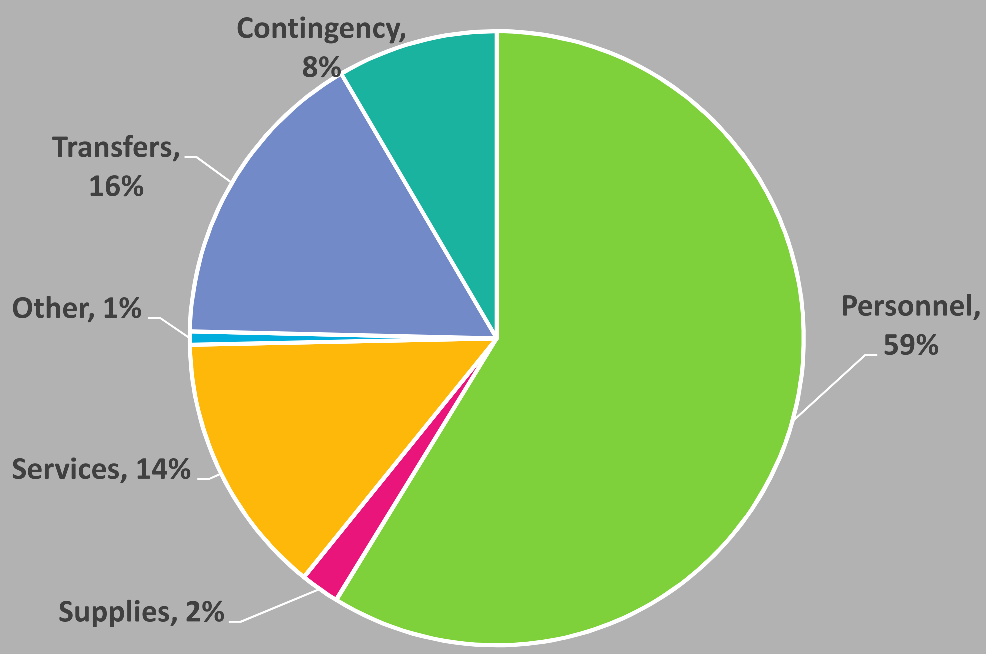
Police	$	18.7	31%
General Admin	$	1.0	2%
Fire	$	14.5	24%
Public Works	$	7.3	12%
Human Resources	$	0.8	1%
CED	$	2.3	4%
Finance*	$	14.7	24%
IT	$	1.6	3%
	$	60.72	

* Finance Includes ARPA Transfer & GF

Excess Transfer total - $10.75M

General Fund Expenses CY 2024

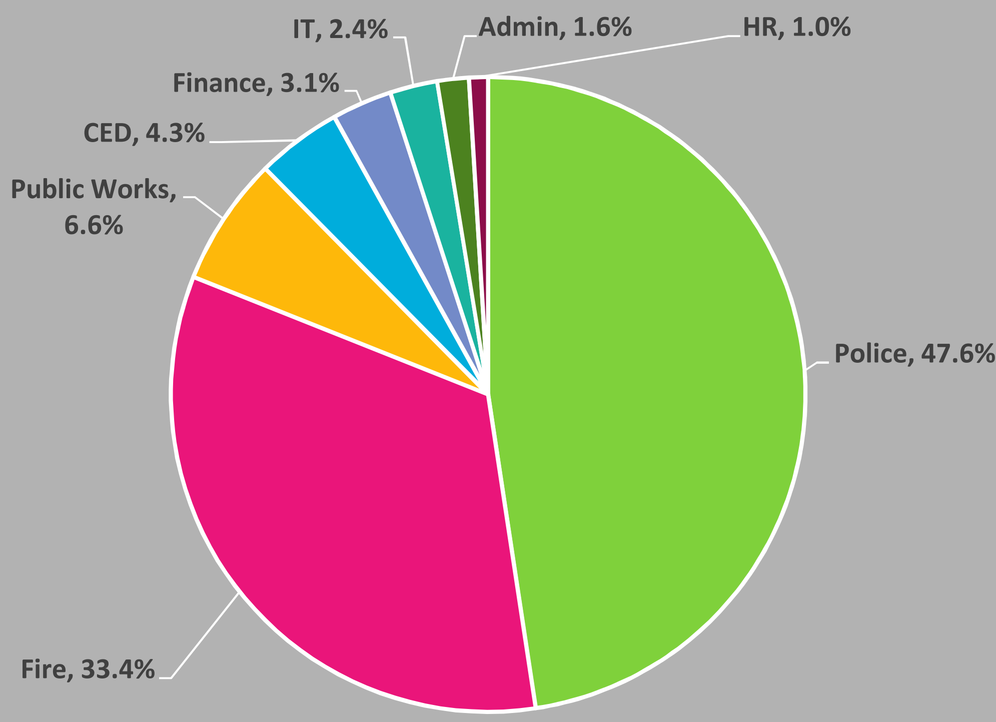
Categories $60,723,407 ($60.7)



Personnel	35.68	59%
Supplies	1.25	2%
Services	8.41	14%
Other	0.42	1%
Transfers	9.83	16%
Contingency/Bad Debt	5.14	8%

General Fund Expenses CY 2024

Personnel by Department $35,678,4696 ($35.7)



Police	$	16.55	47.6%
Fire	$	12.67	33.4%
Public Works	$	2.42	6.6%
CED	$	1.36	4.3%
Finance	$	0.88	3.1%
IT	$	0.63	2.4%
Admin	$	0.71	1.6%
HR	$	0.47	1.0%

CY 2022 General Fund Excess

CY 2022 Excess GF Amount	**$ 7,818,861**	Fund 102
Balance CY24 Budget	2,493,421	To balance CY24 General Fund
Balance Parks CY24 Budget	421,794	To balance Parks for CY24
Eliminate Negative Fund Balance in Fund 301	1,200,000	Eliminate Negative Fund Balance
Eliminate Negative Fund Balance in Fund 241	9,876	Eliminate Negative Fund Balance
Transfer to Fleet Amortization for Fire Truck (Extra)	600,000	Transfer to Fund 602
Total GF Excess Being Used	**$ 4,725,091**	
CY 2022 Excess Balance Remaining	**$ 3,093,770**	

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CY 2022 General Fund Excess

Excess Suggestions

- OPEB Fund
- Street projects
- Pay off debt
- Vehicle Replacement Fund
- Balance future General Fund budget

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CY2024 General Fund

Budget Cuts Included

- Personnel (delayed hiring, reduced overtime)
- Legal services
- Professional development
- Removed land purchase
- Reduced supplies and equipment expenditures
- Moved eligible expenses to MFT Fund
- Used $500K unrestricted ARPA funds for road repairs

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General Fund

CY23 Estimated Surplus

	Budget	Revised Budget
Monthly Budgeted Expenditures		
*** Less ARPA Funds	3,743,146	3,823,424
60 Day Reserve	7,486,291	7,646,847
90 Day Reserve	11,229,437	11,470,271
Current Fund Balance 10/30/23	12,372,244	12,372,244
Projected General Fund Excess Available - Above 90 Days	2,809,262	2,568,428
Remaining to be transferred to CIP/Other Usage	2,809,261.64	2,568,428
Policy: 60-90 days of budgeted operating expenditures.		

Public Works Enterprise Funds CY 2024

	Water	Wastewater	Stormwater	Refuse	Marina	Total	%
Est Equity in Cash CY23	2,152,155	(3,402,146)	560,629	(251,780)	(443,664)	(1,384,806)	
Total Revenue	9,874,560	10,751,920	2,748,150	2,376,210	1,249,301	27,000,141	
Personnel	2,274,221	1,850,532	573,696	726,400	102,180	5,527,029	17%
Supplies	3,034,440	496,150	1,721,550	99,100	112,144	5,463,384	17%
Services	2,415,238	2,446,555	814,035	1,323,601	348,584	7,348,013	22%
Other	51,423	76,229	7,073	0	933	135,658	0%
Programs	0	300	31,000	0	12000	43,300	0%
Capital	111,579	20,000	420,000	0	0	551,579	2%
Debt Service	1,695,499	5,120,223	86,000	0	7986	6,909,708	21%
Transfers	946,834	635,803	362,404	174,945	73,247	2,193,233	7%
Depr/Contingency	1,165,218	2,756,208	173,256	58,719	740,164	4,893,565	15%
Total Expenses	11,694,452	13,402,000	4,189,014	2,382,765	1,397,238	33,065,469	100%
Revenues Less Expenses Not incl Depr	(819,674)	11,128	(1,357,608)	164	(123,473)		
Ending Est Equity in Cash	1,332,481	(3,391,018)	(796,979)	(251,616)	(567,137)	(3,674,269)	

Rate Increases

Water, Wastewater, Stormwater, Refuse

Water Volume Charge		
Rate	**2023**	**2024**
First 15,000 ft^3	$ 4.32	$ 4.56
Next 885,000 ft^3	$ 3.96	$ 4.17
Over 885,000 ft^3	$ 3.02	$ 3.18

Quaterly Water Fixed Meter Charge		
Meter Size	**2023**	**2024**
5/8"	$ 42.42	$ 44.75
3/4"	$ 45.18	$ 47.66
1"	$ 55.09	$ 58.12
1 1/2"	$ 65.24	$ 68.83
2"	$ 101.92	$ 107.53
3"	$ 330.47	$ 348.65
4"	$ 440.62	$ 464.86
6"	$ 677.40	$ 714.66

Monthly Water Fixed Meter Charge		
Meter Size	**2023**	**2024**
5/8"	$ 24.23	$ 25.56
3/4"	$ 27.79	$ 29.31
1"	$ 29.20	$ 30.81
1 1/2"	$ 34.44	$ 36.34
2"	$ 49.57	$ 52.30
3"	$ 132.13	$ 139.40
4"	$ 187.27	$ 197.56
6"	$ 297.40	$ 313.75

Stormwater		
Custer	**2023**	**2024**
Small Single-Family Resident	$ 3.72	$ 3.98
Medium Single-Family Resident	$ 4.97	$ 5.31
Large Single-Family Resident	$ 6.22	$ 6.64
Non-Single-Family Resident	$ 4.97	$ 5.31

Wastewater Quarterly Fixed Service Charge		
Meter Size	**2023**	**2024**
1 1/2"	$ 206.47	$ 215.76

Wastewater Monthly Fixed Service Charge		
Meter Size	**2023**	**2024**
1 1/2"	$ 77.43	$ 80.91

Refuse - Quarterly Rates		
Custer	**2023**	**2024**
Single-Family Home	$ 33.00	$ 33.00
Duplex	$ 66.00	$ 66.00
Triplex	$ 99.00	$ 99.00
Fourplex	$ 132.00	$ 132.00

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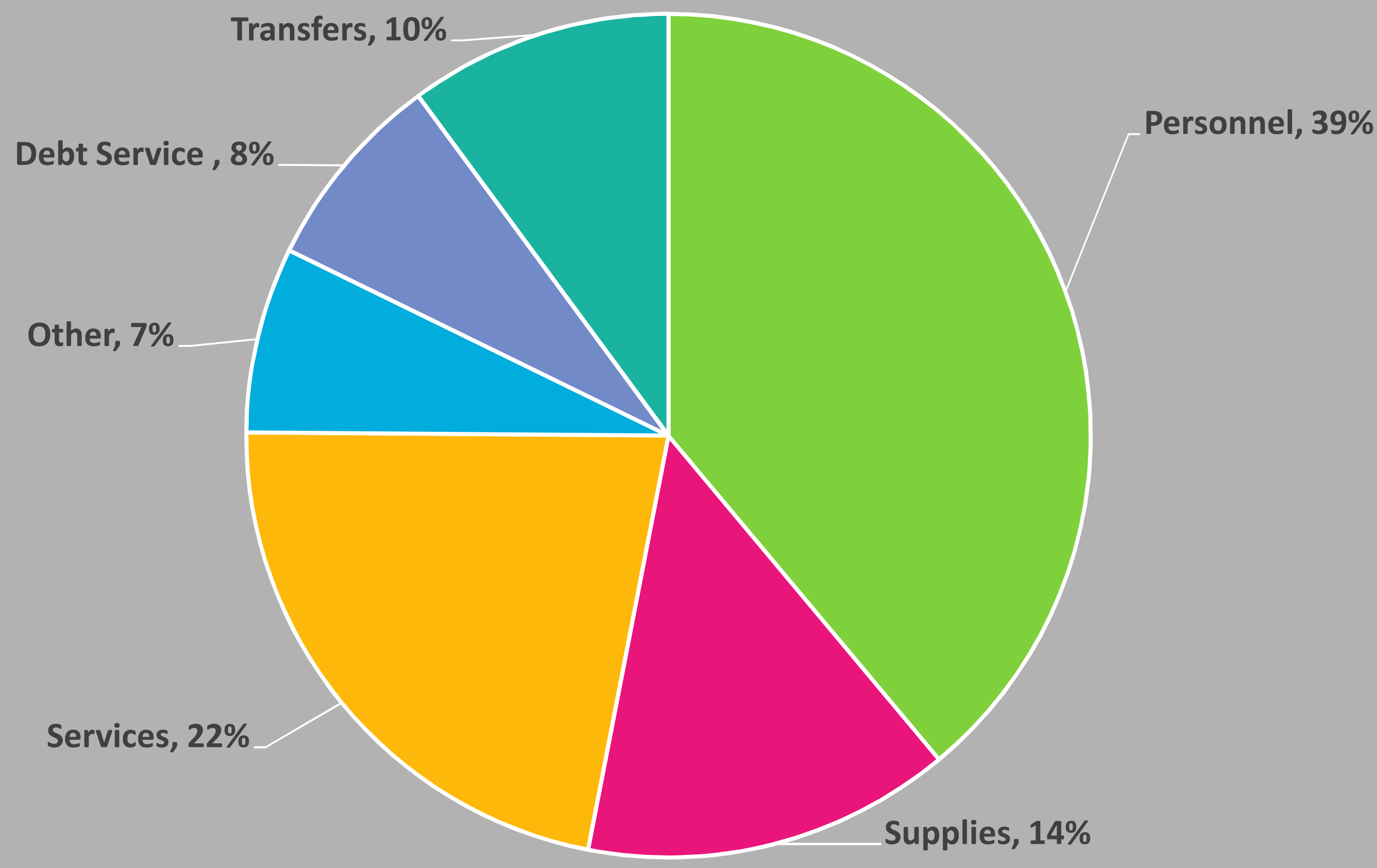
MLK Center Funds

Fund	211 - MLK Center	901 - MLK Activity	904 - IL CJIA	905 - IL DCFS	906 - DHS	Total Component	%
Total Revenue	227,000	730,937	271,412	270,054	589,349	1,861,752	
Personnel	107,621	491,774	145,520	193,855	483,779	**1,314,928**	**70%**
Supplies	16,700	96,000	0	989	500	**97,489**	**5%**
Services	96,672	97,742	988	22,147	5,668	**126,545**	**7%**
Other	2,200	0	101,000	5000	100410	**206,410**	**11%**
Transfers	0	0	27,142	49,568	48,177	**124,887**	**7%**
Total Expenses	**223,193**	**685,516**	**274,650**	**271,559**	**638,534**	**1,870,259**	**100%**
Revenues Less Expenses	**3,807**	**45,421**	**(3,238)**	**(1,505)**	**(49,185)**		
In CY 2023 Fund 211 had a General Fund Transfer - $180,000							
In CY 2024 Fund 211 had a General Fund Transfer - $195,000							

Parks & Recreation Fund CY 2024

Expenditures $7,702,855 ($7.70)



Parks – 5 Year Comparison

	CY 2020 Actual	CY 2021 Actual	CY 2022 Actual	CY 2023 Adopted Budget	CY 2024 Proposed Budget
Total Revenues	4,616,188	5,555,161	5,872,820	6,804,379	7,168,491
Total Expenses	6,297,591	6,130,693	8,086,623	7,321,372	7,702,855
Depreciation	*522,118*	*515,281*	*517,888*	*516,993*	*534,364*
Non-cash Exp					
Property Tax Revenue	1,920,935	1,949,577	2,096,162	2,096,162	2,257,519
Minimum Wage	$9.25 - $10.00	$11.00	$12.00	$13.00	$14.00
Ending Fund Balance	10,154,636	10,354,905	9,669,525		
Ending Equity in Cash	343,281	1,035,634	(495,720)	*(895,720)**	
*Estimated Ending Equity in Cash					
In CY 2023 Balanced the Parks budget with a $859,666 General Fund transfer					
In CY 2024 Balancing the Parks budget with a $421,794 General Fund transfer					

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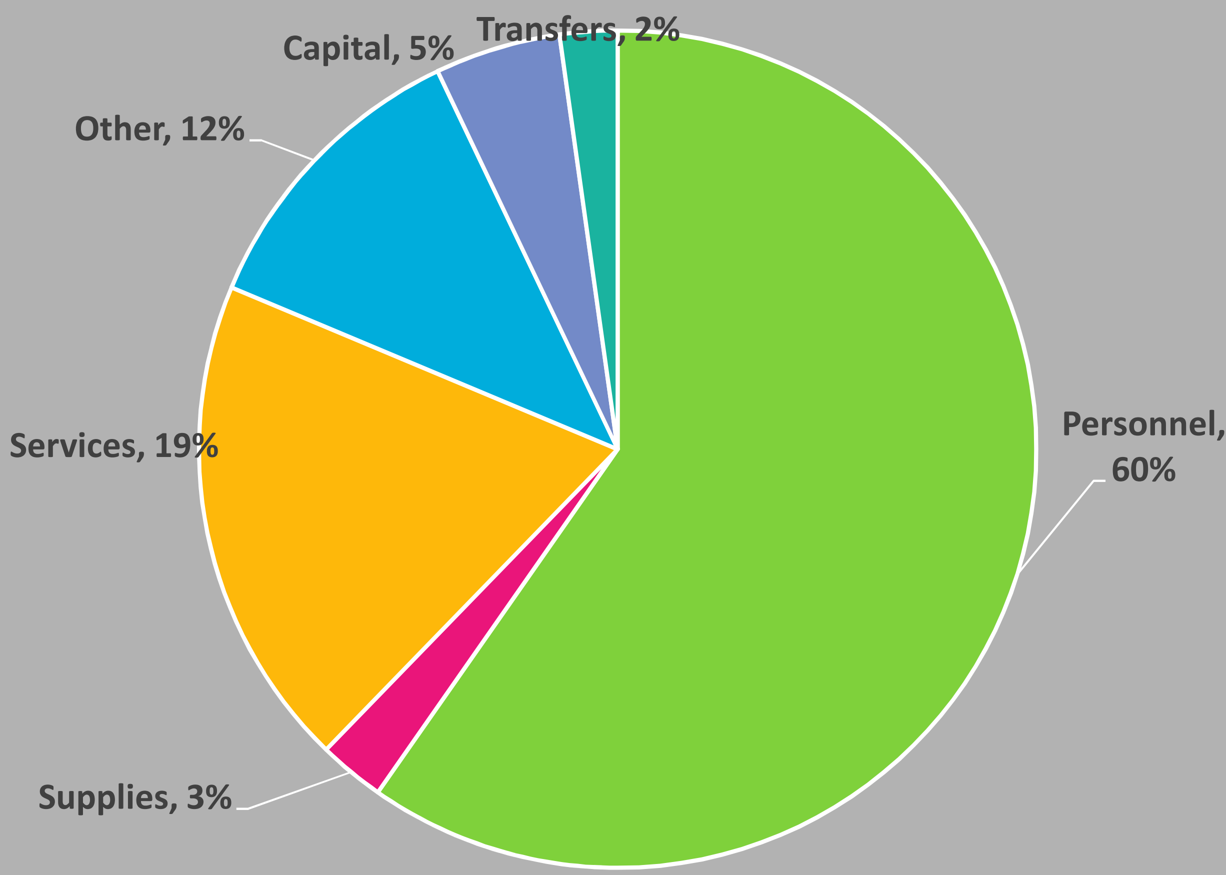
Library Fund CY 2024

Expenditures $3,395,634 ($3.4)

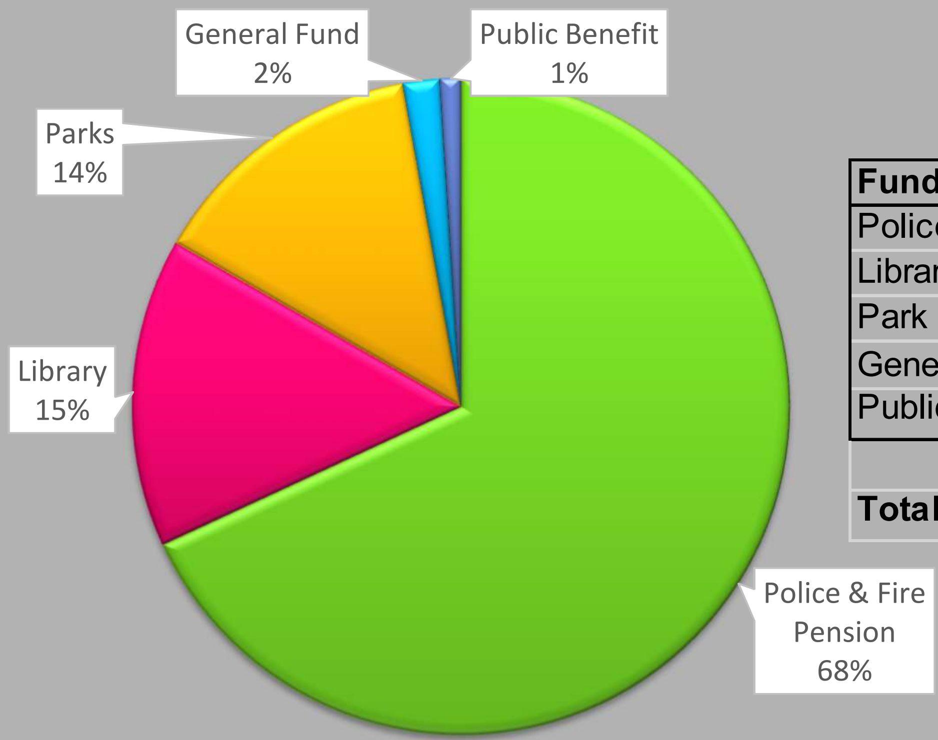


Library – 5 Year Comparison

	CY 2020 Actual	CY 2021 Actual	CY 2022 Actual	CY 2023 Adopted Budget	CY 2024 Proposed Budget
Total Revenues	4,095,025	2,569,334	2,923,792	2,811,189	3,103,318
Total Expenses	3,193,572	2,970,597	2,819,232	3,113,333	3,395,634
Property Tax Revenue	2,188,062	2,160,365	2,325,495	2,302,410	2,479,308
Minimum Wage	$9.25 - $10.00	$11.00	$12.00	$13.00	$14.00
Ending Fund Balance	1,620,831	893,773	880,958		
Ending Equity in Cash	2,042,132	1,860,024	1,893,395	*1,408,395**	
				CY 2024 Deficit	*(292,316)*
***Estimated Ending Equity in Cash**					
Gaming is paying their 2020 GO Bond payment in the amount of $85,400 - One time Gaming Expenditure					

Property Tax Allocations CY 2024

$16,297,665 ($16.3)*



Funding	Amount	Percent
Police & Fire Pension	11,098,994	68%
Library	2,479,308	15%
Park	2,257,519	14%
General Fund	295,058	2%
Public Benefit	166,786	1%
Total	**16,297,665**	

* Proposed 2023 Levy

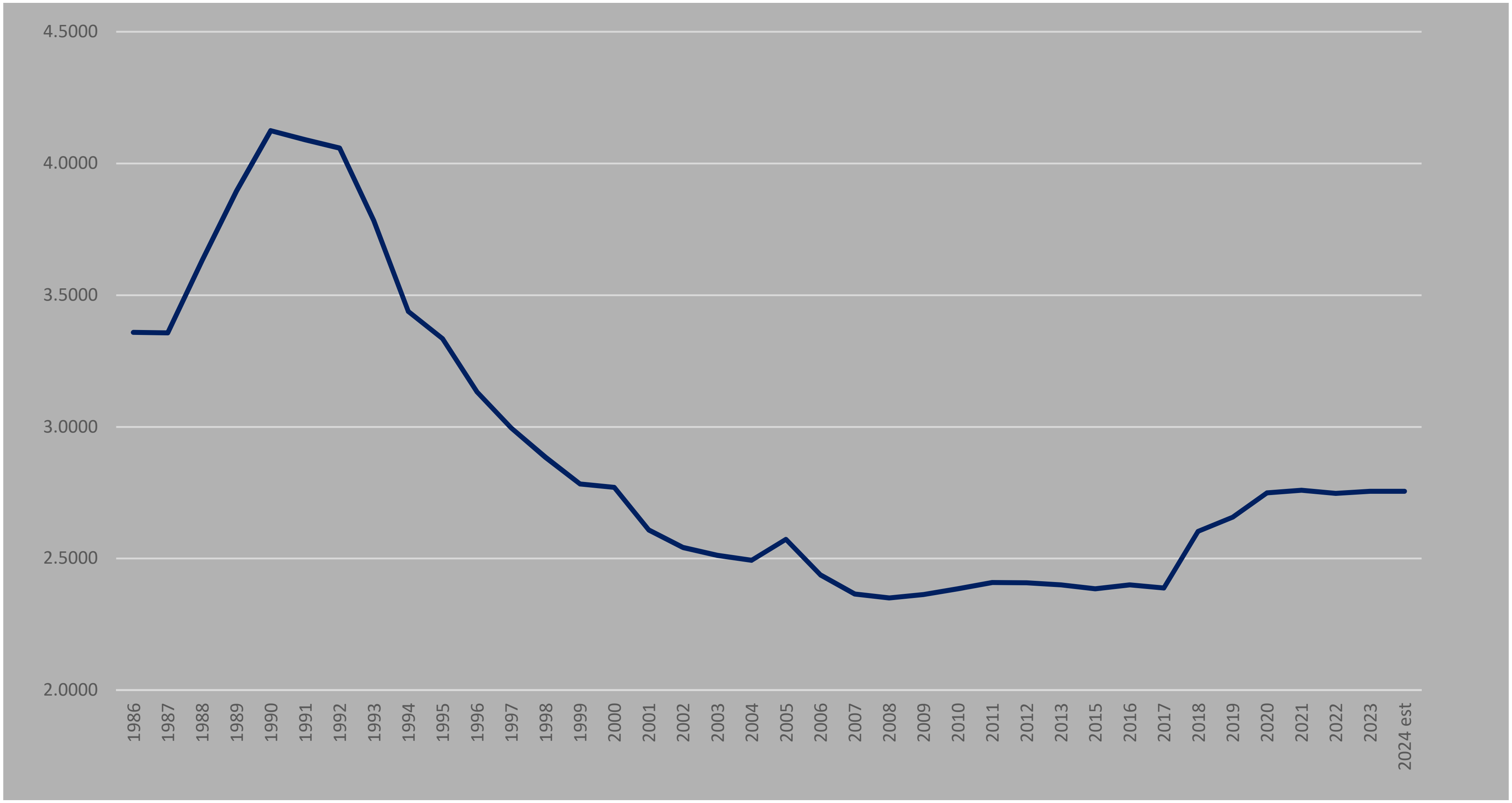
Property Tax Allocations CY 2024

$16,297,665 ($16.3)

	Extended Levy	Proposed Levy		
	CY 2023	**CY 2024**	**Difference**	**Variance**
General Fund	1,371,196	295,058	-1,076,138	-78.48%
Police Pension	4,701,948	6,059,065	1,357,117	28.86%
Fire Pension	4,510,222	5,039,929	529,707	11.74%
Library	2,302,905	2,479,308	176,403	7.66%
Recreation	764,763	823,344	58,581	7.66%
Park	1,157,247	1,245,892	88,645	7.66%
RIFAC	174,887	188,283	13,396	7.66%
Public Benefit	154,919	166,786	11,867	7.66%
Total Levy	**15,138,087**	**16,297,665**	**1,159,578**	**7.66%**
General Fund	10,583,366	11,394,052	810,686	7.66%
Property Valuation	**549,357,181**	**591,430,531**	**42,073,350**	**7.66%**
Property tax rate	**2.7556**	**2.7556**	**0**	**0.00%**

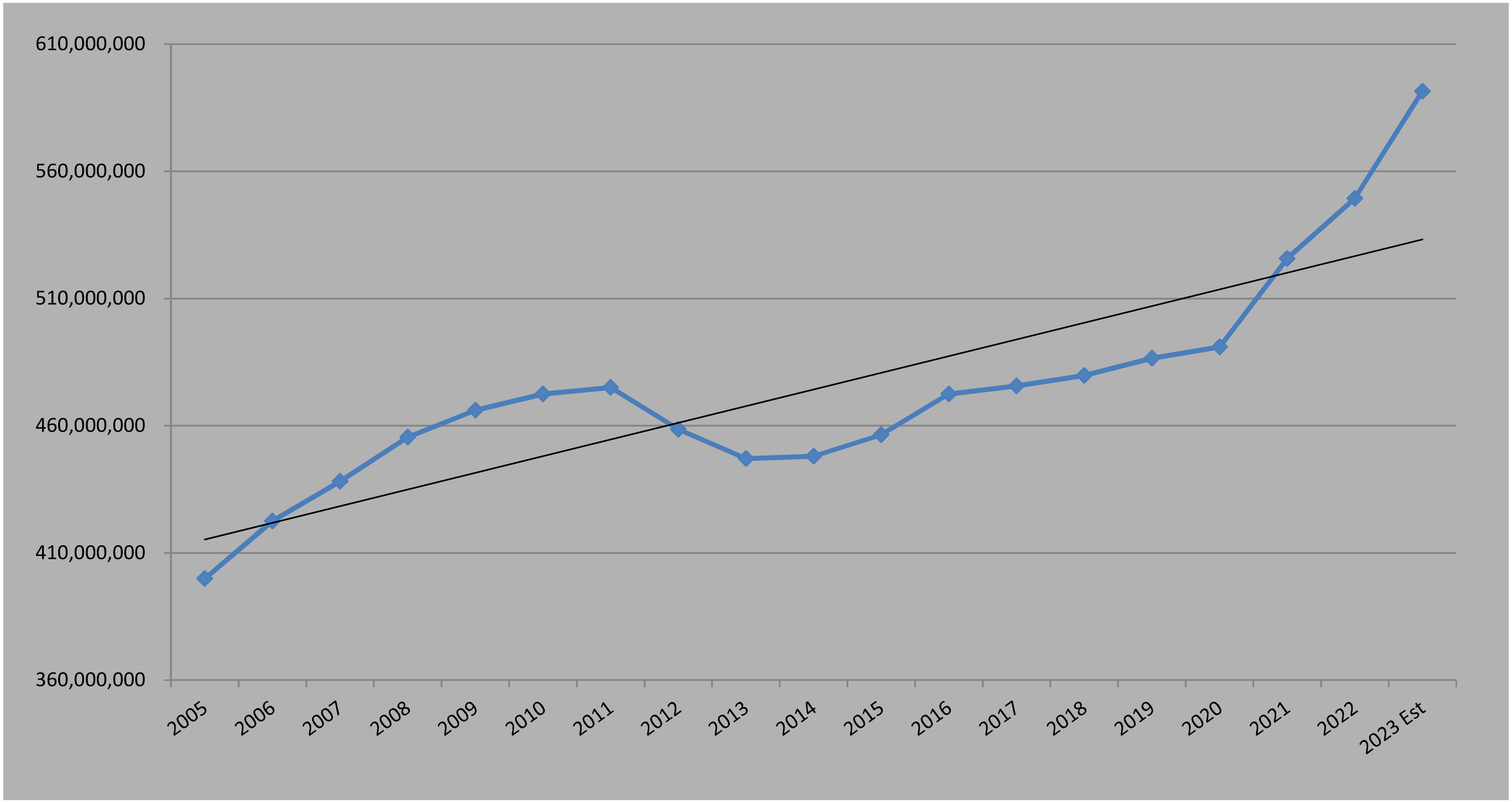
Tax Rate by Collection Year

City of Rock Island



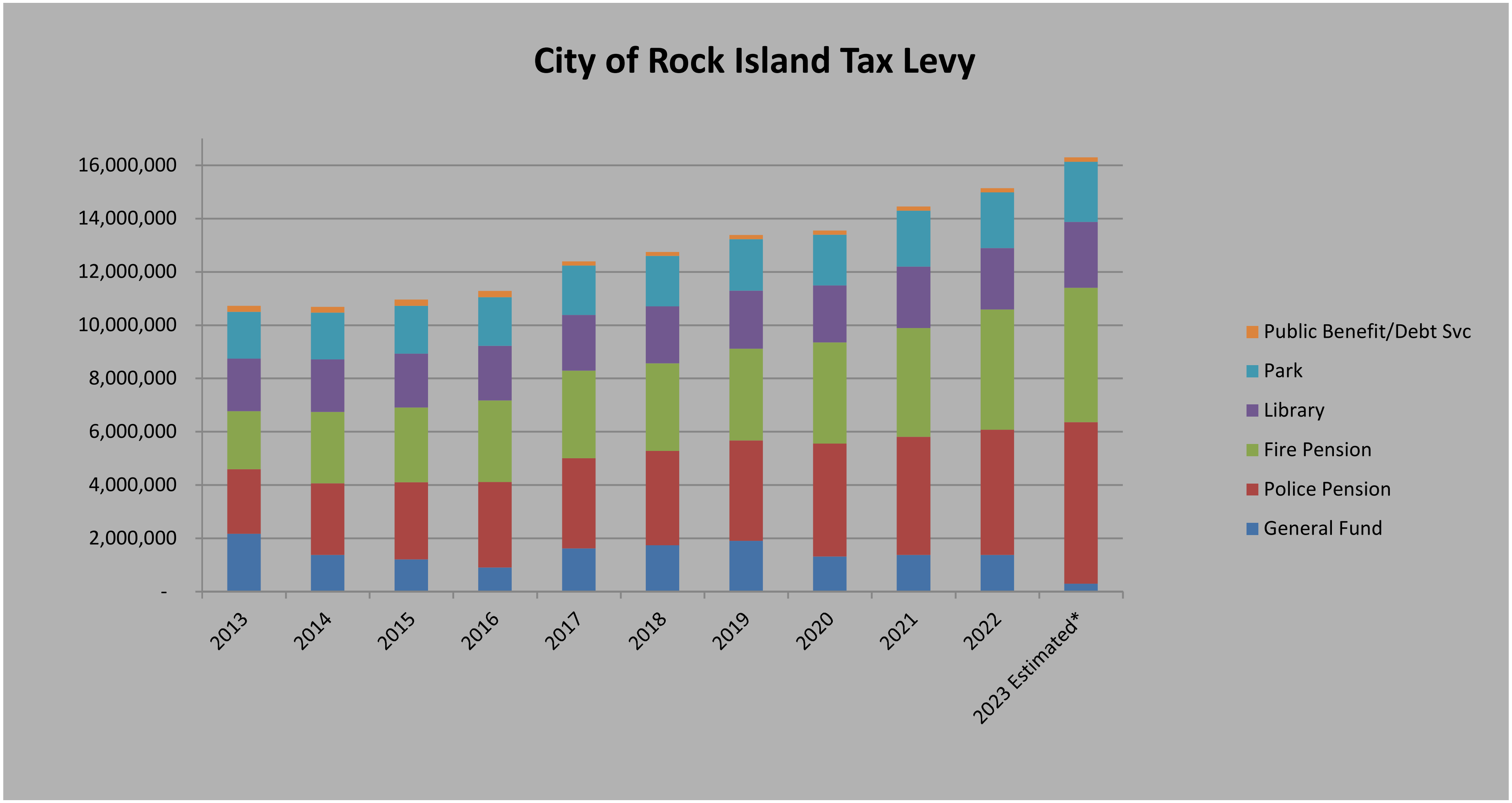
EAV History

City of Rock Island



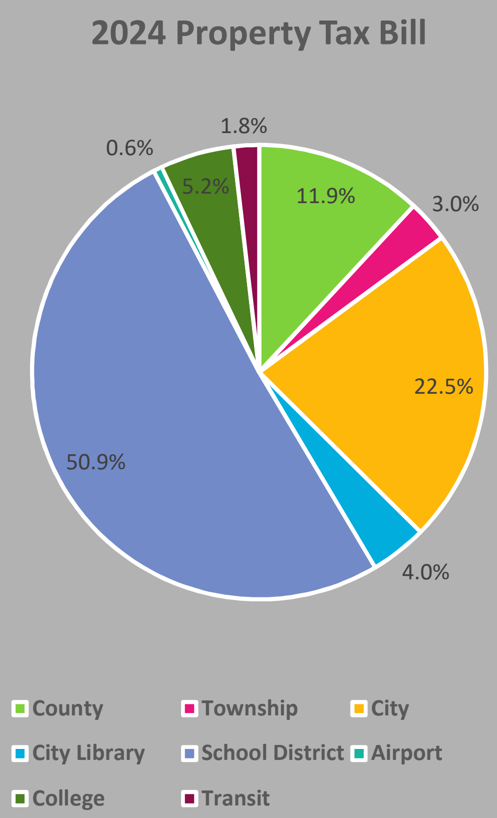
Property Tax

City Tax Levy History



Property Tax History

Overlapping Tax Districts



Taxing Bodies	2023 Levy Payable 2024	2022 Levy Payable 2023	2021 Levy Payable 2022	2020 Levy Payable 2021	2019 Levy Payable 2020	2018 Levy Payable 2019	2017 Levy Payable 2018	2016 Levy Payable 2017
County	11.9%	11.9%	13.4%	13.3%	13.5%	12.9%	11.9%	12.1%
Township	3.0%	3.0%	3.0%	3.5%	3.5%	3.7%	3.8%	3.9%
City	**22.5%**	**22.5%**	**21.6%**	**21.4%**	**21.3%**	**20.8%**	**20.7%**	**19.0%**
City Library	**4.0%**	**4.0%**	**4.1%**	**4.0%**	**4.1%**	**4.2%**	**4.2%**	**4.2%**
School District	50.9%	50.9%	50.2%	50.0%	49.8%	50.6%	51.2%	52.4%
Airport	0.6%	0.6%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
College	5.2%	5.2%	5.3%	5.2%	5.3%	5.3%	5.4%	5.6%
Transit	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	2.0%	2.0%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

2005 to 2023 General Fund Tax Rate

$100,000 Assessed Value Home

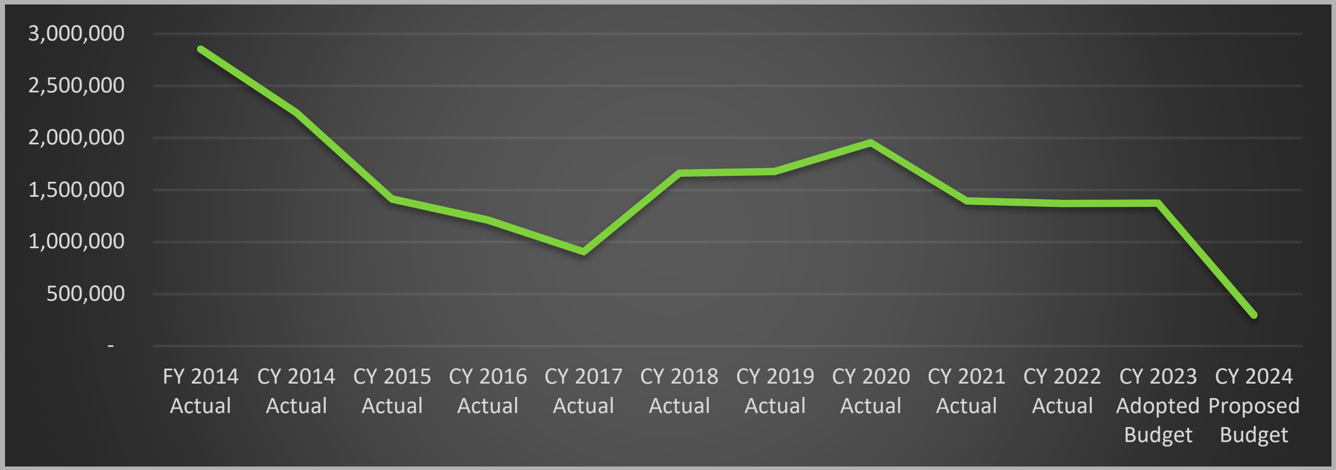
	Levy			
	2005	**2022**	**2023***	*difference*
Rate	2.5730	2.7556	2.7556	
General Fund	$ 292	$ 68	$ 14	*$ (54.60)*
Fire Pension	$ 85	$ 224	$ 233	*$ 8.52*
Police Pension	$ 95	$ 234	$ 280	*$ 46.08*
Debt Service	$ 12	$ -	$ -	*$ -*
Public Benefit	$ 14	$ 8	$ 8	*$ -*
Public Library	$ 108	$ 115	$ 115	*$ -*
Park Fund	$ 97	$ 104	$ 104	*$ -*
City of Rock Island Total	**$ 703**	**$ 753**	**$ 753**	*$ - annual*
				$ - per month

**proposed*

General Fund Property Tax

General Fund Property Tax History

	General Fund											
	FY 2014 Actual	CY 2014 Actual	CY 2015 Actual	CY 2016 Actual	CY 2017 Actual	CY 2018 Actual	CY 2019 Actual	CY 2020 Actual	CY 2021 Actual	CY 2022 Actual	CY 2023 Adopted Budget	CY 2024 Proposed Budget
Property Tax	2,853,822	2,241,988	1,412,163	1,208,894	905,658	1,661,955	1,676,140	1,952,539	1,393,403	1,370,499	1,371,011	295,058



Property Tax SSA

$310,633*

City of Rock Island					
December 2023 Levy for CY 2024 Budget					
Downtown Special Service Area					
Taxing District 0236					
		Increase by Estimated EAV			
		Tax Extension for collections in CY 2023	**Estimated Levy December 2023**	**Difference**	**Percent Change**
Downtown SSA Fund		310,633	310,633	(0)	-0.0001%
232-000000-41101-0000000					
Projected EAV		27,361,331	29,523,946	2,162,615	7.9039%
Tate Rate		1.1353	1.0521	(0)	-7.3250%
Total Levy		**310,633.19**	**310,633.00**	**(0)**	**-0.0001%**
Total Tax Rate		**1.1353**	**1.0521**	**(0.0832)**	**-7.3250%**

* Proposed 2023 Levy

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Sponsorships/Contributions

CED Sponsorhips/Contributions	CY 2024 Proposed Budget
QC Convention & Visitors Bureau	85,000
SSA - City Contribution	150,000
Bi-State Regional	40,000
Development Association of Rock Island (DARI)	300,000
Rock Island Arsenal Lobbying/QC Chambers	30,000
Quad City Chamber	54,625
Hispanic Chamber of Commerce	1,500
River Action	7,745
Quad City Arts	22,500
Community Caring Conference	10,000
Green Thumb Industries Property Tax Rebate	7,500
Garden District Development Property Tax Rebates	14,000
New Construction Residential Tax Rebate	40,000
Other Sponsorships	**CY 2024 Proposed Budget**
Labor Day Parade	25,000
Red White Boom	20,000

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Gaming Fund Use

Bond Payments $3,765,761

- Gaming Revenue Budgeted $3,800,000
- Total Gaming Expenses $3,765,761 – All Bond Payments
- Biggest Debt Increase GO Bond 2014B for Watchtower paid off in 2034
  - 2023 Payment $406,440 (interest only)
  - 2024 Payment $1,191,400 (interest + principal)

- Added Library GO Bond 2020 Payment to be funded by gaming revenue for CY2024
  - $85,400 (interest + principal)

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Positives / Accomplishments

- Balanced Fleet Services (Fund 601) & Engineering (Fund 606)
- ARPA Funding
- Revenue trends
- EAV

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Challenges

- Negative fund balances
- Vehicle, Building, and Computer Replacement/Maintenance
- Park & Library structural deficit
- Environmental mandates – water & sewer
- Population decline
- Long-term Debt/Liabilities

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Negative Fund Balances

	Cash Balance At 12/31/22	CY 2023 Projected Revenue	CY 2023 Projected Expense	Estimated Cash Balance At 12/31/23	CY 2024 Proposed Revenue	CY 2024 Proposed Expense	Projected Cash Balance At 12/31/24	
211: M L KING CENTER	(53,187)	221,962	269,837	(101,062)	227,000	223,193	(97,255)	Decreasing
212: MLK FACILITY IMPROVEMENT	(90,498)	90,498	-	0	-	-	0	Eliminated in CY23
213: TIF #9 1ST STREET	(92,657)	7,212	1,106	(86,551)	7,211	2,000	(81,340)	Decreasing
241: US DEPT OF JUSTICE GRANT	(9,876)	-	-	(9,876)	25,637	15,761	0	Eliminate in CY24
242: COMM DEV BLOCK GRANT	(49,265)	1,960,138	2,115,627	(281,664)	1,275,000	1,275,000	(281,664)	Flat
301: CAPITAL IMPROVEMENTS	955,570	2,854,549	5,030,324	(1,113,651)	1,200,000	-	86,349	Eliminate in CY24
302: CAPITAL IMPROVEMENTS-STREETS	(51,668)	450,000	598,042	(175,338.08)	875,000	750,000	(50,338)	Decreasing
501: WATER OPERATIONS/MAINTENANCE	4,547,707	9,511,374	12,587,351	2,152,155	9,874,560	11,694,452	1,332,481	Good
506: WASTEWATER OPER & MAINTENANCE	(1,320,268)	10,180,816	15,915,066	(3,402,146)	10,751,920	13,402,000	(3,391,018)	Decreasing
507: STORMWATER UTILITY	1,152,803	2,016,056	2,678,656	560,629	2,748,150	4,189,014	(796,979)	Increasing
510: SOLID WASTE	(291,244)	2,374,729	2,304,661	(251,780)	2,376,210	2,382,765	(251,616)	Decreasing
541: SUNSET MARINA	(272,613)	855,301	1,027,545	(443,664)	1,249,301	1,397,238	(567,137)	Increasing
555: PARK & RECREATION *	(495,720)	7,284,398	8,186,664	(984,392)	7,168,491	7,702,855	(984,392)	Flat
601: FLEET SERVICES	(765,947)	2,224,907	4,066,875	(2,352,772)	3,183,830	3,806,865	(2,352,689)	Decreasing
602: FLEET AMORIZATION	2,864,158	1,522,864	2,247,022	1,077,520	1,824,614	2,580,641	321,493	Good
606: ENGINEERING	(2,221,334)	1,270,973	1,270,974	(2,223,712)	1,289,250	1,288,505	(2,222,967)	Decreasing
609: HYDROELECTRIC PLANT	0	-	-	-	-	114,034	(114,034)	Increasing
901: MLK ACTIVITY	740,672	707,457	625,862	818,307	730,937	685,516	863,728	Good
903: IL PUBLIC HEALTH	0	41,624	41,625	(1)	-	-	(1)	Flat
904: IL CJIA	(70,183)	272,818	270,997	(70,267)	271,412	274,650	(73,505)	Increasing
905: IL DCFS	(78,360)	239,759	243,611	(90,155)	270,054	271,559	(91,660)	Increasing
906: DEPT OF HUMAN SERVICES	(178,757)	624,244	646,189	(217,512)	589,349	638,534	(266,697)	Increasing

Conclusion

- Maintain high level of service
- Budget Work is ongoing
- Support City Council goals

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Balanced Approach

1. Grow the tax base

2. Augment revenues

3. Manage expenses

4. Focus on priorities

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Budget Work Schedule

Capital Improvement Plan Review:

- Monday, November 27, 2023

Truth in Taxation Hearing

- Monday, November 27, 2023

Individual Meetings

Budget Ordinance for approval:

- Monday, December 11, 2023
- Monday, December 18, 2023

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