



**REQUIRED SUPPLEMENTARY INFORMATION**

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**CITY OF ROCKFORD, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL - MAJOR FUNDS**  
**GENERAL FUND**

For the Year Ended December 31, 2004  
(Required Supplementary Information)

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Taxes	\$ 57,505,768	\$ 57,505,768	\$ 59,530,577	\$ 2,024,809
Licenses and permits	4,563,800	4,563,800	4,429,141	(134,659)
Intergovernmental	14,671,200	14,671,200	16,925,470	2,254,270
Charges for services	4,838,328	5,298,828	5,543,150	244,322
Fines	1,550,000	1,550,000	1,698,046	148,046
Interest	500,000	500,000	467,440	(32,560)
Miscellaneous	3,690,492	286,092	434,710	148,618
Total revenues	<u>87,319,588</u>	<u>84,375,688</u>	<u>89,028,534</u>	<u>4,652,846</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Mayor's office	626,654	626,654	614,285	12,369
City council	353,453	353,453	363,283	(9,830)
Legal department	1,441,417	1,441,417	1,394,470	46,947
Finance office	4,035,294	4,235,294	4,622,043	(386,749)
Workforce investment board	-	82,260	104,080	(21,820)
Board of fire and police commission	195,900	195,900	186,154	9,746
Board of election	733,850	733,850	748,153	(14,303)
Personnel department	658,118	658,118	633,574	24,544
Mass transit subsidy	1,300,000	1,300,000	1,300,000	-
Total general government	<u>9,344,686</u>	<u>9,626,946</u>	<u>9,966,042</u>	<u>(339,096)</u>
Public safety				
Police department	35,526,648	35,526,648	35,023,500	503,148
Fire department	27,361,976	27,860,476	27,732,148	128,328
Public works - traffic	2,046,088	2,046,088	2,132,050	(85,962)
Building department	1,668,814	1,748,814	1,717,501	31,313
Total public safety	<u>66,603,526</u>	<u>67,182,026</u>	<u>66,605,199</u>	<u>576,827</u>
Streets, alleys and bridges				
Administration	573,057	573,057	562,546	10,511
Engineering	490,927	490,927	363,442	127,485
Street and sewer	5,917,015	5,808,992	4,692,332	1,116,660
Traffic - street lights	1,834,000	1,834,000	2,214,475	(380,475)
Total streets, alleys and bridges	<u>8,814,999</u>	<u>8,706,976</u>	<u>7,832,795</u>	<u>874,181</u>
Community development				
Administration	220,721	240,721	282,161	(41,440)
Planning and zoning	1,118,591	1,118,591	1,108,061	10,530
Total community development	<u>1,339,312</u>	<u>1,359,312</u>	<u>1,390,222</u>	<u>(30,910)</u>
Sanitation and sewers				
Public works - sewers	521,505	549,528	621,247	(71,719)
Total current expenditures	<u>86,624,028</u>	<u>87,424,788</u>	<u>86,415,505</u>	<u>1,009,283</u>
Capital Outlay:				
Public safety				
Police department	555,000	555,000	447,282	107,718
Fire department	1,040,000	1,120,000	319,947	800,053
Total public safety	<u>1,595,000</u>	<u>1,675,000</u>	<u>767,229</u>	<u>907,771</u>
Streets, alleys and bridges				
Public works - streets and sewers	2,020,000	2,020,000	1,786,369	233,631
Total capital expenditures	<u>3,615,000</u>	<u>3,695,000</u>	<u>2,553,598</u>	<u>1,141,402</u>
Total expenditures	<u>90,239,028</u>	<u>91,119,788</u>	<u>88,969,103</u>	<u>2,150,685</u>
Excess of revenues over (under) expenditures	<u>(2,919,440)</u>	<u>(6,744,100)</u>	<u>59,431</u>	<u>6,803,531</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of general obligation bonds	3,140,000	3,140,000	1,820,938	(1,319,062)
Transfers in	1,000,000	4,404,400	3,893,738	(510,662)
Transfers out	(1,661,008)	(1,661,008)	(1,002,309)	658,699
Total other financing sources (uses)	<u>2,478,992</u>	<u>5,883,392</u>	<u>4,712,367</u>	<u>(1,171,025)</u>
Net change in fund balance	<u>\$ (440,448)</u>	<u>\$ (860,708)</u>	<u>4,771,798</u>	<u>\$ 5,632,506</u>
Fund balance - beginning			24,745,414	
Fund balance - ending			<u>\$ 29,517,212</u>	

**CITY OF ROCKFORD, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL - MAJOR FUNDS**  
**PUBLIC LIBRARY FUND**

For the Year Ended December 31, 2004  
(Required Supplementary Information)

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>				
Taxes	\$ 5,855,458	\$ 5,855,458	\$ 5,827,561	\$ (27,897)
Intergovernmental	577,100	577,100	788,861	211,761
Charges for services	17,500	17,500	55,216	37,716
Fines	148,000	148,000	99,859	(48,141)
Interest	39,000	39,000	85,437	46,437
Miscellaneous	25,500	25,500	53,450	27,950
Total revenues	<u>6,662,558</u>	<u>6,662,558</u>	<u>6,910,384</u>	<u>247,826</u>
<b>EXPENDITURES</b>				
Current - Culture and recreation	6,223,362	6,223,362	6,148,712	74,650
Debt service - Interest and service fees	315,000	315,000	47,293	267,707
Capital Outlay - Culture and recreation	167,018	335,018	330,479	4,539
Total expenditures	<u>6,705,380</u>	<u>6,873,380</u>	<u>6,526,484</u>	<u>346,896</u>
Net changes in fund balance	<u>\$ (42,822)</u>	<u>\$ (210,822)</u>	383,900	<u>\$ 594,722</u>
Fund balance - beginning			<u>1,658,775</u>	
Fund balance - ending			<u>\$ 2,042,675</u>	

**CITY OF ROCKFORD, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL - MAJOR FUNDS**  
**COMMUNITY DEVELOPMENT FUND**

For the Year Ended December 31, 2004

(Required Supplementary Information)

	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$ 4,934,774	\$ 5,144,835	\$ 5,831,606	\$ 686,771
Charges for services	-	-	1,040	1,040
Interest	-	-	71,365	71,365
Miscellaneous	371,337	371,337	221,084	(150,253)
Total revenues	<u>5,306,111</u>	<u>5,516,172</u>	<u>6,125,095</u>	<u>608,923</u>
<b>EXPENDITURES</b>				
Current - Community development	7,265,631	9,448,231	5,833,311	3,614,920
Debt service:				
Principal payments	-	-	10,000	(10,000)
Interest payments	-	-	59,281	(59,281)
Capital outlay - Community development	23,200	23,200	173,800	(150,600)
Total expenditures	<u>7,288,831</u>	<u>9,471,431</u>	<u>6,076,392</u>	<u>3,395,039</u>
Excess of revenues over (under) expenditures	<u>(1,982,720)</u>	<u>(3,955,259)</u>	<u>48,703</u>	<u>4,003,962</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	181,780	181,780	181,780	-
Transfers out	(289,013)	(289,013)	(587,592)	(298,579)
Total other financing sources (uses)	<u>(107,233)</u>	<u>(107,233)</u>	<u>(405,812)</u>	<u>(298,579)</u>
Net changes in fund balance	<u>\$ (2,089,953)</u>	<u>\$ (4,062,492)</u>	<u>(357,109)</u>	<u>\$ 3,705,383</u>
Fund balance - beginning			<u>4,259,328</u>	
Fund balance - ending			<u>\$ 3,902,219</u>	

**CITY OF ROCKFORD, ILLINOIS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL - MAJOR FUNDS**  
**HUMAN SERVICES FUND**

For the Year Ended December 31, 2004  
(Required Supplementary Information)

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget - Positive (Negative)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 10,713,362	\$ 11,005,585	\$ 9,981,351	\$ (1,024,234)
Interest	-	-	23,522	23,522
Miscellaneous	-	-	10,684	10,684
Total revenues	<u>10,713,362</u>	<u>11,005,585</u>	<u>10,015,557</u>	<u>(990,028)</u>
<b>EXPENDITURES</b>				
Current - Public health and welfare	10,497,507	10,789,730	9,856,979	932,751
Debt service - Interest and service fees	-	-	43,388	(43,388)
Capital outlay - Public health and welfare	31,252	31,252	205,822	(174,570)
Total expenditures	<u>10,528,759</u>	<u>10,820,982</u>	<u>10,106,189</u>	<u>714,793</u>
Excess of revenues over (under) expenditures	184,603	184,603	(90,632)	(275,235)
<b>OTHER FINANCING SOURCES</b>				
Transfers in	<u>237,613</u>	<u>273,613</u>	<u>265,000</u>	<u>(8,613)</u>
Net change in fund balance	<u>\$ 422,216</u>	<u>\$ 458,216</u>	<u>174,368</u>	<u>\$ (283,848)</u>
Fund balance - beginning			<u>1,167,953</u>	
Fund balance - ending			<u>\$ 1,342,321</u>	

**CITY OF ROCKFORD, ILLINOIS  
ANALYSIS OF FUNDING PROGRESS**

December 31, 2004

(Required Supplementary Information)

**Illinois Municipal Retirement Fund**

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry Age	(2)-(1) Unfunded AAL (UAAL)	(1)/(2) Funded Ratio	(3) Covered Payroll	UAAL as a Percentage of Covered Payroll ((2-1)/3)
12/31/2004	\$ 68,763,305	\$ 74,385,098	\$ 5,621,793	92.44 %	\$ 26,381,424	21.31 %
12/31/2003	69,726,850	71,498,112	1,771,262	97.52	25,564,102	6.93
12/31/2002	66,693,266	66,011,898	(681,368)	101.03	25,384,103	(2.68)
12/31/2001	65,611,387	61,619,874	(3,991,513)	106.48	23,849,318	(16.74)
12/31/2000	58,992,528	55,534,516	(3,458,012)	106.23	22,348,570	(15.47)
12/31/1999	52,325,889	51,510,403	(815,486)	101.58	21,443,650	(3.80)

**Police Pension Fund**

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry Age	(2)-(1) Unfunded AAL (UAAL)	(1)/(2) Funded Ratio	(3) Covered Payroll	UAAL as a Percentage of Covered Payroll ((2-1)/3)
12/31/2003	\$ 132,305,996	\$ 158,863,419	\$ 26,557,423	83.28 %	\$ 16,689,987	159.12 %
12/31/2002	117,674,013	151,695,145	34,021,132	77.57	16,009,094	212.51
12/31/2001	122,876,537	141,313,847	18,437,310	86.95	15,017,201	122.77
12/31/2000	126,407,706	134,442,316	8,034,610	94.02	14,313,838	56.13
12/31/1999	125,905,270	128,467,307	2,562,037	98.01	14,169,774	18.08
12/31/1998	118,182,773	121,457,206	3,274,433	97.30	13,347,958	24.53

**Firefighters' Pension Fund**

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry Age	(2)-(1) Unfunded AAL (UAAL)	(1)/(2) Funded Ratio	(3) Covered Payroll	UAAL as a Percentage of Covered Payroll ((2-1)/3)
12/31/2003	\$ 122,168,665	\$ 162,795,071	\$ 40,626,406	75.04 %	\$ 14,935,320	272.02 %
12/31/2002	111,744,844	155,338,059	43,593,215	71.94	14,179,607	307.44
12/31/2001	116,527,581	149,538,123	33,010,542	77.92	13,437,280	245.66
12/31/2000	118,158,202	137,520,561	19,362,359	85.92	12,272,462	157.77
12/31/1999	113,008,560	131,015,342	18,006,782	86.26	11,735,269	153.44
12/31/1998	108,874,633	126,094,199	17,219,566	86.34	12,149,224	141.73

**CITY OF ROCKFORD, ILLINOIS  
EMPLOYER CONTRIBUTIONS**

December 31, 2004  
(Required Supplementary Information)

**Illinois Municipal Retirement Fund**

Actuarial Valuation Date	Annual Required Contribution	Percentage Contributed
12/31/2004	\$ 2,237,145	100.0 %
12/31/2003	1,740,915	100.0
12/31/2002	1,731,196	100.0
12/31/2001	1,853,092	100.0
12/31/2000	2,094,061	100.0
12/31/1999	2,212,987	100.0

**Police Pension Fund**

Actuarial Valuation Date	Annual Required Contribution	Percentage Contributed
12/31/2003	\$ 2,216,456	91.0 %
12/31/2002	1,633,417	101.0
12/31/2001	1,427,780	93.0
12/31/2000	2,160,973	99.0
12/31/1999	1,923,437	100.0
12/31/1998	1,779,674	100.0

**Firefighters' Pension Fund**

Actuarial Valuation Date	Annual Required Contribution	Percentage Contributed
12/31/2003	\$ 3,497,179	105.0 %
12/31/2002	3,689,953	92.0
12/31/2001	2,437,571	127.0
12/31/2000	2,837,397	99.0
12/31/1999	2,798,309	100.0
12/31/1998	2,429,329	100.0

**CITY OF ROCKFORD, ILLINOIS**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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**I. BUDGETARY INFORMATION**

Budgets are adopted on a basis consistent with accounting principal generally accepted in the United States of America.

The budget represents departmental appropriations, expenditures and other uses, as authorized by the City's appropriation ordinance and includes revisions authorized by the City Council to reflect changes in departmental programs. All annual appropriations lapse at fiscal year-end.

**II. EXCESS OF ACTUAL EXPENDITURES OVER BUDGET**

For the year ended December 31, 2004, the General Fund and Major Special Revenue funds had an excess of actual expenditures and financing uses over budget at the legal level of budgetary control (department level) as follows:

<u>Fund</u>	<u>Excess</u>
General Fund:	
City council	\$ 9,830
Finance office	386,749
Workforce investment board	21,820
Board of election	14,303
Public works - traffic	85,962
Traffic - street lights	380,475
Community development administration	41,440
Public works - sewers	71,719

**III. ILLINOIS MUNICIPAL RETIREMENT FUND**

The actuarial assumptions used to determine the actuarial accrued liability for 2004 are based on the 1999-2001 Experience Study. The principal changes were:

1. Fewer members are expected to take refunds early in their career.
2. For regular members, fewer normal and early retirements are expected to occur.

**IV. PENSION TRUST FUND**

For the Police and Firefighter's pension funds, there were no changes with respect to plan provisions, actuarial methods or actuarial assumptions from the prior year.

**OTHER SUPPLEMENTARY INFORMATION**

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## NONMAJOR GOVERNMENTAL FUNDS

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### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Combining statements for all individual nonmajor special revenue funds are reported here. The combined totals are reported in the combining nonmajor governmental fund statements at B1 thru B8. Fund statements for major special revenue funds are reported on Pages 19 thru 24 of the basic financial statements.

ROCKFORD TUBERCULOSIS CARE CENTER	To account for services (i.e., tuberculosis shots and examinations) provided by the Health Department to patients. The Tuberculosis Care Center's primary revenue is property taxes.												
GARBAGE AND REFUSE	To account for the collection and disposal of garbage and refuse which are performed on a contractual basis. The two contracts, collection and use of landfill site, are financed by a specific property tax levy and charges for services provided.												
MOTOR FUEL TAX	To record the receipt of the City's share of state gasoline taxes. These funds are then transferred to the Capital Improvement Program Fund and used for street maintenance and repairs. State of Illinois law requires separate accounting for such revenues and expenditures.												
REDEVELOPMENT	<p>To account for monies deposited in accordance with an intergovernmental agreement between the City and the Rockford Metropolitan Exposition, Auditorium and Office Building Authority. Monies deposited are from a sales tax of one percent upon the retail purchase of food and beverages and the charge for renting a hotel or motel room. These monies are used to cover any debt which has been authorized by City Council. In addition, the tax revenue must be expended in the following manner.</p> <table><tr><td>First draw</td><td>-</td><td>payment to trustee for management of funds</td></tr><tr><td>Second draw</td><td>-</td><td>payment to the City for collection of funds</td></tr><tr><td>Third draw</td><td>-</td><td>replenish Metro Centre Fund for operating deficits of the Authority</td></tr><tr><td>Fourth draw</td><td>-</td><td>redevelopment and/or economic development of the City</td></tr></table>	First draw	-	payment to trustee for management of funds	Second draw	-	payment to the City for collection of funds	Third draw	-	replenish Metro Centre Fund for operating deficits of the Authority	Fourth draw	-	redevelopment and/or economic development of the City
First draw	-	payment to trustee for management of funds											
Second draw	-	payment to the City for collection of funds											
Third draw	-	replenish Metro Centre Fund for operating deficits of the Authority											
Fourth draw	-	redevelopment and/or economic development of the City											
TOURISM	To account for revenues provided by the City's four percent motel and hotel tax and related expenditures. The ordinance provides that revenue from the tax shall be used to promote tourism, conventions and other special events within the municipality.												
SPECIAL PROJECTS	To account for expenditures on special projects determined annually by the City Council. Financing is provided by the City's proceeds received from the off-track betting establishment located within the City.												
UNDERGROUND STORAGE TANKS	To account for expenditures for the removal of underground storage tanks at the City's municipal yard complex. Financing is provided by a specific property tax levy and funding from the State of Illinois.												
DRUG FREE INITIATIVE PROGRAM	To account for expenditures by the City's Drug Free Program relating to the education and awareness of drugs. Financing is provided by a State of Illinois grant, private donations, and the General Fund.												
VETERAN'S SCHOLARSHIP	To account for receipt of investment earnings on original principal and payment of annual scholarships. The original principal was transferred from the War Memorial Fund.												

## **SPECIAL REVENUE FUNDS, Continued**

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LOCAL LAW ENFORCEMENT BLOCK	To account for expenditures for crime prevention and public safety. Financing is provided by a grant from the Federal Government, General Fund, and two other local government units.
FLEX CARE	To account for the collection and payment of City employee salaries to the Flexible benefit program, along with administration expenses of the fund.
CEASE FIRE	To account for expenditures by the City's Cease Fire Program relating to the education and awareness of violence prevention. Financing is provided by a State of Illinois grant and private donations.
EAST SIDE, WEST SIDE, SEVENTH STREET, SOUTHEAST, SOUTH ROCKFORD, LINCOLNWOOD ESTATES, SPRINGFIELD CORNERS, ROCKFORD GLOBAL TRADE PARK AND NORTH MAIN TAX INCREMENT FINANCING AREAS	To account for the redevelopment costs of each blighted area. Financing is provided from property taxes levied on property within each district, which will increase as a result of the redevelopment and the resulting increase in assessed valuation within the districts. The East Side and West Side areas also receive the resulting increase of sales tax from the City's sales tax and a share of the State of Illinois' sales tax resulting from increased sales as a result of redevelopment within each district.

**CITY OF ROCKFORD, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
December 31, 2004

	Special Revenue Funds				
	Rockford Tuberculosis Care Center	Garbage and Refuse	Motor Fuel Tax	Redevelopment	Tourism
<b>ASSETS</b>					
Cash and cash equivalents	\$ 40,690	\$ 558,566	\$ 4,359,293	\$ 2,946,857	\$ 118,656
Investments	35,604	-	-	-	-
Property taxes receivable, net	134,260	1,718,004	-	-	-
Accounts receivable, net	-	1,212,963	-	310,952	110,393
Notes receivable, net	-	-	-	46,799	-
Accrued interest receivable	133	2,728	-	-	401
Due from the State of Illinois	-	-	369,750	-	-
Due from other governmental units	-	-	-	-	-
Total assets	<u>\$ 210,687</u>	<u>\$ 3,492,261</u>	<u>\$ 4,729,043</u>	<u>\$ 3,304,608</u>	<u>\$ 229,450</u>
<b>LIABILITIES AND FUND BALANCES (DEFICITS)</b>					
<b>Liabilities:</b>					
Accounts and contracts payable	\$ 35,727	\$ 441,938	\$ -	\$ 92,812	\$ 118,656
Accrued payroll and benefits	-	4,107	-	-	-
Accrued interest payable	-	-	-	2,233	-
Due to other funds	-	-	1,483,409	2,400,134	-
Deferred revenue	134,260	1,718,004	-	-	-
Total liabilities	<u>169,987</u>	<u>2,164,049</u>	<u>1,483,409</u>	<u>2,495,179</u>	<u>118,656</u>
<b>Fund balances (deficits):</b>					
<b>Reserved for:</b>					
Long-term notes receivable	-	-	-	19,299	-
Endowments	15,000	-	-	-	-
<b>Unreserved:</b>					
Undesignated	25,700	1,328,212	3,245,634	790,130	110,794
Total fund balances (deficits)	<u>40,700</u>	<u>1,328,212</u>	<u>3,245,634</u>	<u>809,429</u>	<u>110,794</u>
<b>Total liabilities and fund balances (deficits)</b>	<u>\$ 210,687</u>	<u>\$ 3,492,261</u>	<u>\$ 4,729,043</u>	<u>\$ 3,304,608</u>	<u>\$ 229,450</u>

**Special Revenue Funds**

<b>Special Projects</b>	<b>Underground Storage Tanks</b>	<b>Drug Free Initiative Program</b>	<b>Veteran's Scholarship</b>	<b>Local Law Enforcement Block Grant</b>	<b>Flex Care</b>	<b>Cease Fire</b>
\$ -	\$ 76,692	\$ 2,042	\$ 48,513	\$ 141,741	\$ 180,706	\$ -
-	-	-	-	-	-	-
13,813	-	-	-	-	-	-
-	200	-	147	-	534	-
-	-	14,353	-	-	-	191,605
-	-	-	-	27,119	-	-
<b>\$ 13,813</b>	<b>\$ 76,892</b>	<b>\$ 16,395</b>	<b>\$ 48,660</b>	<b>\$ 168,860</b>	<b>\$ 181,240</b>	<b>\$ 191,605</b>
\$ -	\$ -	\$ 25	\$ -	\$ 29,604	\$ 47,757	\$ -
-	-	3,863	-	-	-	-
152	-	-	-	-	-	-
84,531	-	-	-	-	-	191,605
-	-	12,507	-	116,199	-	-
<b>84,683</b>	<b>-</b>	<b>16,395</b>	<b>-</b>	<b>145,803</b>	<b>47,757</b>	<b>191,605</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(70,870)	76,892	-	48,660	23,057	133,483	-
(70,870)	76,892	-	48,660	23,057	133,483	-
<b>\$ 13,813</b>	<b>\$ 76,892</b>	<b>\$ 16,395</b>	<b>\$ 48,660</b>	<b>\$ 168,860</b>	<b>\$ 181,240</b>	<b>\$ 191,605</b>

(Continued)

**CITY OF ROCKFORD, ILLINOIS**  
**COMBINING BALANCE SHEET (Continued)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
December 31, 2004

	<b>Special Revenue Funds</b>				
	<b>Tax Increment Financing Areas</b>				
	<b>East Side</b>	<b>West Side</b>	<b>Seventh Street</b>	<b>Southeast</b>	<b>South Rockford</b>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 381,098	\$ -	\$ 171,826	\$ 131,977	\$ 146,142
Investments	-	-	-	-	-
Property taxes receivable, net	533,605	899,451	1,000,851	126,169	111,756
Accounts receivable, net	-	-	-	-	-
Notes receivable, net	-	-	200,000	-	-
Accrued interest receivable	1,214	-	673	292	447
Due from the State of Illinois	-	-	-	-	-
Due from other governmental units	-	-	-	-	-
Total assets	<u>\$ 915,917</u>	<u>\$ 899,451</u>	<u>\$ 1,373,350</u>	<u>\$ 258,438</u>	<u>\$ 258,345</u>
<b>LIABILITIES AND FUND BALANCES (DEFICITS)</b>					
<b>Liabilities:</b>					
Accounts and contracts payable	\$ 367	\$ -	\$ 94,171	\$ -	\$ -
Accrued payroll and benefits	-	-	-	-	-
Accrued interest payable	-	442	-	-	-
Due to other funds	-	1,371,661	-	-	2,064
Deferred revenue	533,605	899,451	1,000,851	126,169	111,756
Total liabilities	<u>533,972</u>	<u>2,271,554</u>	<u>1,095,022</u>	<u>126,169</u>	<u>113,820</u>
<b>Fund balances (deficits):</b>					
<b>Reserved for:</b>					
Long-term notes receivable	-	-	-	-	-
Endowments	-	-	-	-	-
<b>Unreserved:</b>					
Undesignated	381,945	(1,372,103)	278,328	132,269	144,525
Total fund balances (deficits)	<u>381,945</u>	<u>(1,372,103)</u>	<u>278,328</u>	<u>132,269</u>	<u>144,525</u>
<b>Total liabilities and fund balances (deficits)</b>	<u>\$ 915,917</u>	<u>\$ 899,451</u>	<u>\$ 1,373,350</u>	<u>\$ 258,438</u>	<u>\$ 258,345</u>

Special Revenue Funds				
Tax Increment Financing Areas				
Lincolwood Estates	Springfield Corners	Rockford Global Trade Park	North Main	Total
\$ -	\$ -	\$ -	\$ -	\$ 9,304,799
-	-	-	-	35,604
67,635	34,418	248,352	5,477	4,879,978
-	-	-	-	1,648,121
-	-	-	-	246,799
-	-	-	-	6,769
-	-	-	-	575,708
-	-	-	-	27,119
<u>\$ 67,635</u>	<u>\$ 34,418</u>	<u>\$ 248,352</u>	<u>\$ 5,477</u>	<u>\$ 16,724,897</u>
\$ -	\$ -	\$ -	\$ -	\$ 861,057
-	-	-	-	7,970
330	521	341	206	4,225
115,086	197,405	123,482	73,409	6,042,786
67,635	34,418	248,352	5,477	5,008,684
<u>183,051</u>	<u>232,344</u>	<u>372,175</u>	<u>79,092</u>	<u>11,924,722</u>
-	-	-	-	19,299
-	-	-	-	15,000
(115,416)	(197,926)	(123,823)	(73,615)	4,765,876
(115,416)	(197,926)	(123,823)	(73,615)	4,800,175
<u>\$ 67,635</u>	<u>\$ 34,418</u>	<u>\$ 248,352</u>	<u>\$ 5,477</u>	<u>\$ 16,724,897</u>

(Concluded)

**CITY OF ROCKFORD, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended December 31, 2004

	Special Revenue Funds				
	Rockford Tuberculosis Care Center	Garbage and Refuse	Motor Fuel Tax	Redevelopment	Tourism
<b>REVENUES</b>					
Taxes	\$ -	\$ 1,703,532	\$ -	\$ 3,019,450	\$ 1,356,226
Licenses and permits	-	-	-	-	-
Intergovernmental	-	6,300	4,368,787	-	-
Charges for services	-	7,721,681	-	-	-
Interest	2,802	35,920	49,514	19,330	3,397
Miscellaneous	-	-	-	200	-
Total revenues	<u>2,802</u>	<u>9,467,433</u>	<u>4,418,301</u>	<u>3,038,980</u>	<u>1,359,623</u>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	12,313	-
Community development	-	-	-	1,757,188	1,333,118
Sanitation and sewers	-	6,513,539	-	-	-
Public health and welfare	139,257	-	-	-	-
Total current expenditures	<u>139,257</u>	<u>6,513,539</u>	<u>-</u>	<u>1,769,501</u>	<u>1,333,118</u>
Debt service - interest and service fees	-	-	-	-	-
Total expenditures	<u>139,257</u>	<u>6,513,539</u>	<u>-</u>	<u>1,769,501</u>	<u>1,333,118</u>
Excess of revenues over (under) expenditures	<u>(136,455)</u>	<u>2,953,894</u>	<u>4,418,301</u>	<u>1,269,479</u>	<u>26,505</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	-	(2,248,330)	(3,982,668)	(2,123,200)	(31,201)
Total other financing sources (uses)	<u>-</u>	<u>(2,248,330)</u>	<u>(3,982,668)</u>	<u>(2,123,200)</u>	<u>(31,201)</u>
Net change in fund balances	<u>(136,455)</u>	<u>705,564</u>	<u>435,633</u>	<u>(853,721)</u>	<u>(4,696)</u>
Fund balances (deficits) - beginning	<u>177,155</u>	<u>622,648</u>	<u>2,810,001</u>	<u>1,663,150</u>	<u>115,490</u>
Fund balances (deficits) - ending	<u>\$ 40,700</u>	<u>\$ 1,328,212</u>	<u>\$ 3,245,634</u>	<u>\$ 809,429</u>	<u>\$ 110,794</u>

**Special Revenue Funds**

Special Projects	Underground Storage Tanks	Drug Free Initiative Program	Veteran's Scholarship	Local Law Enforcement Block Grant	Flex Care	Cease Fire
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
176,082	-	-	-	-	-	-
-	-	113,440	-	218,706	-	200,887
-	-	-	-	-	-	-
2,224	2,360	-	1,170	-	3,618	-
-	-	-	-	-	1,356,758	-
178,306	2,360	113,440	1,170	218,706	1,360,376	200,887
-	-	-	-	-	1,260,550	-
75,000	-	-	3,000	-	-	200,887
-	-	-	-	-	-	-
-	-	140,281	-	233,512	-	-
75,000	-	140,281	3,000	233,512	1,260,550	200,887
-	-	-	-	-	-	-
75,000	-	140,281	3,000	233,512	1,260,550	200,887
103,306	2,360	(26,841)	(1,830)	(14,806)	99,826	-
-	-	26,841	-	13,778	-	-
(280,085)	-	-	-	-	-	-
(280,085)	-	26,841	-	13,778	-	-
(176,779)	2,360	-	(1,830)	(1,028)	99,826	-
105,909	74,532	-	50,490	24,085	33,657	-
\$ (70,870)	\$ 76,892	\$ -	\$ 48,660	\$ 23,057	\$ 133,483	\$ -

(Continued)

**CITY OF ROCKFORD, ILLINOIS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES (Continued)**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Year Ended December 31, 2004

	Special Revenue Funds				
	Tax Increment Financing Areas				
	East Side	West Side	Seventh Street	Southeast	South Rockford
<b>REVENUES</b>					
Taxes	\$ 501,081	\$ 978,499	\$ 769,413	\$ 117,379	\$ 82,466
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest	9,382	-	28,467	4,095	2,926
Miscellaneous	-	-	-	-	-
Total revenues	510,463	978,499	797,880	121,474	85,392
<b>EXPENDITURES</b>					
Current:					
General government	-	-	-	-	-
Community development	117,575	592,989	569,197	95,133	1,018
Sanitation and sewers	-	-	-	-	-
Public health and welfare	-	-	-	-	-
Total current expenditures	117,575	592,989	569,197	95,133	1,018
Debt service - interest and service fees	-	3,124	-	-	-
Total expenditures	117,575	596,113	569,197	95,133	1,018
Excess of revenues over (under) expenditures	392,888	382,386	228,683	26,341	84,374
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers out	(87,793)	(1,283,244)	(840,383)	-	(2,064)
Total other financing sources (uses)	(87,793)	(1,283,244)	(840,383)	-	(2,064)
Net change in fund balances	305,095	(900,858)	(611,700)	26,341	82,310
Fund balances (deficits) - beginning	76,850	(471,245)	890,028	105,928	62,215
Fund balances (deficits) - ending	\$ 381,945	\$ (1,372,103)	\$ 278,328	\$ 132,269	\$ 144,525

**Special Revenue Funds**

<b>Tax Increment Financing Areas</b>				
<b>Lincolnwood</b>	<b>Springfield</b>	<b>Rockford</b>	<b>North</b>	<b>Total</b>
<b>Estates</b>	<b>Corners</b>	<b>Global Trade</b>	<b>Main</b>	
		<b>Park</b>		
\$ 59,125	\$ 2,574	\$ -	\$ -	\$ 8,589,745
-	-	-	-	176,082
-	-	-	-	4,908,120
-	-	-	-	7,721,681
-	-	-	-	165,205
-	-	-	-	1,356,958
<u>59,125</u>	<u>2,574</u>	<u>-</u>	<u>-</u>	<u>22,917,791</u>
-	-	-	-	1,272,863
-	-	5,040	4,444	4,754,589
-	-	-	-	6,513,539
-	-	-	-	513,050
<u>-</u>	<u>-</u>	<u>5,040</u>	<u>4,444</u>	<u>13,054,041</u>
<u>2,256</u>	<u>3,086</u>	<u>345</u>	<u>208</u>	<u>9,019</u>
<u>2,256</u>	<u>3,086</u>	<u>5,385</u>	<u>4,652</u>	<u>13,063,060</u>
<u>56,869</u>	<u>(512)</u>	<u>(5,385)</u>	<u>(4,652)</u>	<u>9,854,731</u>
-	-	-	-	40,619
<u>(47,348)</u>	<u>(77,260)</u>	<u>(118,438)</u>	<u>(68,963)</u>	<u>(11,190,977)</u>
<u>(47,348)</u>	<u>(77,260)</u>	<u>(118,438)</u>	<u>(68,963)</u>	<u>(11,150,358)</u>
9,521	(77,772)	(123,823)	(73,615)	(1,295,627)
<u>(124,937)</u>	<u>(120,154)</u>	<u>-</u>	<u>-</u>	<u>6,095,802</u>
<u>\$ (115,416)</u>	<u>\$ (197,926)</u>	<u>\$ (123,823)</u>	<u>\$ (73,615)</u>	<u>\$ 4,800,175</u>

(Concluded)

**CITY OF ROCKFORD, ILLINOIS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
NONMAJOR SPECIAL REVENUE FUNDS**

For the Year Ended December 31, 2004

	Rockford Tuberculosis Care Center Fund				Garbage and Refuse Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>								
Taxes - Property	\$ 115,402	\$ 115,402	\$ -	(115,402)	\$ 1,655,937	\$ 1,655,937	\$ 1,703,532	\$ 47,595
Intergovernmental	-	-	-	-	-	-	6,300	6,300
Charges for services	-	-	-	-	7,735,400	7,735,400	7,721,681	(13,719)
Interest	6,400	6,400	2,802	(3,598)	8,900	8,900	35,920	27,020
Total revenues	121,802	121,802	2,802	(119,000)	9,400,237	9,400,237	9,467,433	67,196
<b>EXPENDITURES</b>								
Current:								
Sanitation and sewers	-	-	-	-	6,634,360	6,634,360	6,513,539	120,821
Public health and welfare	109,000	134,000	139,257	(5,257)	-	-	-	-
Total current expenditures	109,000	134,000	139,257	(5,257)	6,634,360	6,634,360	6,513,539	120,821
Excess of revenues over (under) expenditures	12,802	(12,198)	(136,455)	(124,257)	2,765,877	2,765,877	2,953,894	188,017
<b>OTHER FINANCING USES</b>								
Transfers out	-	-	-	-	(2,248,330)	(2,248,330)	(2,248,330)	-
Net change in fund balance	\$ 12,802	\$ (12,198)	(136,455)	(124,257)	\$ 517,547	\$ 517,547	705,564	\$ 188,017
Fund balance - beginning			177,155				622,648	
Fund balance - ending			<u>\$ 40,700</u>				<u>\$ 1,328,212</u>	

**CITY OF ROCKFORD, ILLINOIS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)  
NONMAJOR SPECIAL REVENUE FUNDS**

For the Year Ended December 31, 2004

	Motor Fuel Tax Fund			Redevelopment Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES</b>							
Taxes - Sales tax	\$ -	\$ -	\$ -	\$ 2,983,300	\$ 2,983,300	\$ 3,019,450	\$ 36,150
Intergovernmental	4,399,900	4,399,900	4,368,787	-	-	-	-
Interest	105,000	105,000	49,514	31,000	31,000	19,330	(11,670)
Miscellaneous	-	-	-	3,360	3,360	200	(3,160)
Total revenues	4,504,900	4,504,900	4,418,301	3,017,660	3,017,660	3,038,980	21,320
<b>EXPENDITURES</b>							
Current:							
General government	-	-	-	11,300	11,300	12,313	(1,013)
Community development	-	-	-	1,658,078	1,758,078	1,757,188	890
Total current expenditures	-	-	-	1,669,378	1,769,378	1,769,501	(123)
Excess of revenues over (under) expenditures	4,504,900	4,504,900	4,418,301	1,348,282	1,248,282	1,269,479	21,197
<b>OTHER FINANCING USES</b>							
Transfers out	(4,300,000)	(4,300,000)	(3,982,668)	317,332	(2,063,488)	(2,123,200)	(59,712)
Net change in fund balance	\$ 204,900	\$ 204,900	\$ 435,633	\$ 230,733	\$ (715,206)	\$ (853,721)	\$ (38,515)
Fund balance - beginning			2,810,001			1,663,150	
Fund balance - ending			<u>\$ 3,245,634</u>			<u>\$ 809,429</u>	

**CITY OF ROCKFORD, ILLINOIS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)  
NONMAJOR SPECIAL REVENUE FUNDS**

For the Year Ended December 31, 2004

	Tourism Fund			Special Projects Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES</b>							
Taxes - Sales tax	\$ 1,475,500	\$ 1,475,500	\$ 1,356,226	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	225,000	225,000	176,082	(48,918)
Interest	-	-	3,397	-	-	2,224	2,224
Total revenues	1,475,500	1,475,500	1,359,623	225,000	225,000	178,306	(46,694)
<b>EXPENDITURES</b>							
Current:							
Community development	1,473,700	1,473,700	1,333,118	75,000	75,000	75,000	-
Total current expenditures	1,473,700	1,473,700	1,333,118	75,000	75,000	75,000	-
Excess of revenues over (under) expenditures	1,800	1,800	26,505	150,000	150,000	103,306	(46,694)
<b>OTHER FINANCING USES</b>							
Transfers out	(1,800)	(1,800)	(31,201)	(280,085)	(280,085)	(280,085)	-
Net change in fund balance	\$ -	\$ -	(4,696)	\$ (4,696)	\$ (130,085)	(176,779)	\$ (46,694)
Fund balance - beginning			115,490			105,909	
Fund balance (deficit) - ending			<u>\$ 110,794</u>			<u>\$ (70,870)</u>	



**CITY OF ROCKFORD, ILLINOIS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)  
NONMAJOR SPECIAL REVENUE FUNDS**

For the Year Ended December 31, 2004

	Tax Increment Financing Area East Side Fund			Tax Increment Financing Area West Side Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES</b>							
Taxes - Property	\$ 356,895	\$ 346,203	\$ 501,081	\$ 154,878	\$ 878,724	\$ 978,499	\$ 99,775
Interest	2,300	2,300	9,382	7,082	-	-	-
Total revenues	359,195	348,503	510,463	161,960	878,724	978,499	99,775
<b>EXPENDITURES</b>							
Current							
Community development	171,057	171,057	117,575	53,482	761,955	592,989	168,966
Debt service - interest expense	-	-	-	-	22,900	3,124	-
Total expenditures	171,057	171,057	117,575	53,482	784,855	596,113	168,966
Excess of revenues over (under) expenditures	188,138	177,446	392,888	215,442	93,869	382,386	288,517
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers out	(87,793)	(87,793)	(87,793)	-	(87,793)	(1,283,244)	(1,195,451)
Net change in fund balance	\$ 100,345	\$ 89,653	\$ 305,095	\$ 215,442	\$ 6,076	\$ (900,858)	\$ (906,934)
Fund balance (deficit) - beginning			76,850			(471,245)	
Fund balance (deficit) - ending			<u>\$ 381,945</u>			<u>\$ (1,372,103)</u>	

(Continued)

**CITY OF ROCKFORD, ILLINOIS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)  
NONMAJOR SPECIAL REVENUE FUNDS**

For the Year Ended December 31, 2004

	Tax Increment Financing Area Seventh Street Fund			Tax Increment Financing Area Southeast Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES</b>							
Taxes - property	\$ 866,060	\$ 776,596	\$ 769,413	\$ 86,823	\$ 86,823	\$ 117,379	\$ 30,556
Interest	26,800	26,800	28,467	-	-	4,095	4,095
Total revenues	892,860	803,396	797,880	86,823	86,823	121,474	34,651
<b>EXPENDITURES</b>							
Current							
Community development	54,400	2,254,400	569,197	96,200	96,200	95,133	1,067
Total expenditures	54,400	2,254,400	569,197	96,200	96,200	95,133	1,067
Excess of revenues over (under) expenditures	838,460	(1,451,004)	228,683	(9,377)	(9,377)	26,341	35,718
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers out	(846,532)	(826,499)	(840,383)	-	-	-	-
Net change in fund balance	\$ (8,072)	\$ (2,277,503)	(611,700)	\$ (9,377)	\$ (9,377)	26,341	\$ 35,718
Fund balance - beginning		890,028				105,928	
Fund balance - ending		\$ 278,328				\$ 132,269	

(Continued)

**CITY OF ROCKFORD, ILLINOIS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)  
NONMAJOR SPECIAL REVENUE FUNDS**

For the Year Ended December 31, 2004

	Tax Increment Financing Area South Rockford Fund			Tax Increment Financing Area Lincolnwood Estates Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES</b>							
Taxes - Property	\$ 112,860	\$ 30,690	\$ 82,466	\$ 51,776	\$ 40,387	\$ 10,995	\$ 48,130
Interest	700	700	2,926	2,226	-	-	-
Total revenues	113,560	31,390	85,392	54,002	40,387	10,995	48,130
<b>EXPENDITURES</b>							
Current:							
Community development	1,000	1,000	1,018	(18)	-	-	(2,256)
Debt service - interest	-	-	-	-	-	2,256	(2,256)
Total expenditures	1,000	1,000	1,018	(18)	-	2,256	(2,256)
Excess of revenues over (under) expenditures	112,560	30,390	84,374	53,984	40,387	10,995	45,874
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers out	(70,000)	(70,000)	(2,064)	67,936	(47,348)	(47,348)	-
Net change in fund balance	\$ 42,560	\$ (39,610)	\$ 82,310	\$ 121,920	\$ (6,961)	\$ (36,353)	\$ 45,874
Fund balance (deficit) - beginning			62,215			(124,937)	
Fund balance (deficit) - ending			<u>\$ 144,525</u>			<u>\$ (115,416)</u>	

(Continued)

**CITY OF ROCKFORD, ILLINOIS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)  
NONMAJOR SPECIAL REVENUE FUNDS**

For the Year Ended December 31, 2004

	Tax Increment Financing Area Springfield Corners Fund			Tax Increment Financing Area Rockford Global Trade Park Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	Original Budget	Final Budget	Actual	
<b>REVENUES</b>							
Taxes - Property	\$ 38,813	\$ 5,708	\$ 2,574	\$ (3,134)	\$ -	\$ -	\$ -
Total revenues	<u>38,813</u>	<u>5,708</u>	<u>2,574</u>	<u>(3,134)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>							
Current:							
Community development	-	-	-	-	5,000	5,040	(40)
Debt service - interest	-	-	3,086	(3,086)	-	345	(345)
Total expenditures	<u>-</u>	<u>-</u>	<u>3,086</u>	<u>(3,086)</u>	<u>5,000</u>	<u>5,385</u>	<u>(385)</u>
Excess of revenues over (under) expenditures	<u>38,813</u>	<u>5,708</u>	<u>(512)</u>	<u>(6,220)</u>	<u>(5,000)</u>	<u>(5,385)</u>	<u>(385)</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers out	<u>(57,975)</u>	<u>(57,975)</u>	<u>(77,260)</u>	<u>(19,285)</u>	<u>-</u>	<u>(118,438)</u>	<u>12,014</u>
Net change in fund balance	<u>\$ (19,162)</u>	<u>\$ (52,267)</u>	<u>(77,772)</u>	<u>\$ (25,505)</u>	<u>\$ -</u>	<u>(123,823)</u>	<u>\$ 11,629</u>
Fund balance (deficit) - beginning			<u>(120,154)</u>				
Fund balance (deficit) - ending			<u><u>\$ (197,926)</u></u>			<u><u>\$ (123,823)</u></u>	

(Continued)

**CITY OF ROCKFORD, ILLINOIS**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
For the Year Ended December 31, 2004

		Tax Increment Financing Area		
		North Main Fund		Variance with
Original Budget	Final Budget	Actual	Positive	(Negative)
<b>REVENUES</b>				
Taxes - Property	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES</b>				
Current:				
Community development	-	1,410,000	4,444	1,405,556
Debt service - interest	-	-	208	(208)
Total expenditures	-	1,410,000	4,652	1,405,348
Excess of revenues over (under) expenditures	-	(1,410,000)	(4,652)	1,405,348
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	(77,596)	(68,963)	8,633
Net change in fund balance	-	\$ (1,487,596)	(73,615)	\$ 1,413,981
Fund balance - beginning				-
Fund balance (deficit) - ending			\$ (73,615)	(Concluded)

## **INTERNAL SERVICE FUNDS**

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Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other governmental units, on a cost reimbursement basis.

CENTRAL GARAGE	To account for the costs of operating a maintenance facility for automotive equipment used by other City departments and other government agencies. Billings to other departments and agencies are based on actual costs, including depreciation on the garage building and improvements, machinery, and equipment used to provide the service. The automotive equipment itself is acquired by the user departments which are also responsible for financing replacement vehicles as necessary.
BUILDING MAINTENANCE	To account for the costs of operating maintenance facilities, including depreciation, which provide maintenance services and repairs of City buildings and properties. Financing is provided by service charges to user funds.
CENTRAL STORES	To account for the costs of operating centralized inventory system for the Central Garage, Building Maintenance, and Water Utility Funds. Financing is provided by service charges to user funds.
ILLINOIS MUNICIPAL RETIREMENT	To account for pension and social security costs of Governmental and Proprietary Funds. Financing is provided by service charges to user funds.
UNEMPLOYMENT	To account for unemployment costs relating to Governmental and Proprietary Funds. Financing is provided by service charges to user funds.
WORKMEN'S COMPENSATION	To account for workmen's compensation claims of Governmental and Proprietary Funds. Financing is provided by service charges to user funds.
AUDITING	To account for costs related to the audit of the City. Financing is provided by service charges to user funds.
HEALTH INSURANCE	To account for health insurance claims relating to City employees and retirees. Financing is provided by service charges to user funds.
911 COMMUNICATIONS	To account for the operating costs relating to the 911 communications center serving the City of Rockford and Winnebago County with emergency services. Financing is provided by the Police Department, Fire Department, and Winnebago County.
RISK MANAGEMENT	To account for all insurance, claims, and accidental property loss expenses of Governmental and Proprietary Funds. Financing is provided by service charges to user funds.
INFORMATION SYSTEMS	To account for the costs relating to the City's data processing functions, pertaining to mainframe and microcomputer network services. Financing is provided by service charges to user funds.

**CITY OF ROCKFORD, ILLINOIS**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET ASSETS (DEFICIT)**  
December 31, 2004

	Central Garage	Building Maintenance	Central Stores	Illinois Municipal Retirement	Unemployment
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 442,171	\$ 225,940	\$ 56,853	\$ 375,901	\$ -
Accounts receivable	-	243,179	-	-	-
Accrued interest receivable	1,309	360	176	802	-
Due from other governmental units	98,171	-	-	-	-
Inventories	207,460	-	-	-	-
Total current assets	749,111	469,479	57,029	376,703	-
Noncurrent assets:					
Capital assets:					
Land improvements	20,000	108,889	-	-	-
Building and improvements	178,080	959,021	11,642	-	-
Equipment	503,880	-	-	-	-
Improvements other than buildings	85,345	35,187	37,591	-	-
Less accumulated depreciation	(579,332)	(244,196)	(31,709)	-	-
Total capital assets, net	207,973	858,901	17,524	-	-
Total assets	957,084	1,328,380	74,553	376,703	-
<b>LIABILITIES</b>					
Current liabilities:					
Bank overdraft	-	-	-	-	-
Accounts payable	166,260	161,281	163	265,095	21,500
Accrued payroll and benefits	27,266	21,251	7,014	-	-
Compensated absences	8,884	5,824	1,723	-	-
Accrued interest payable	-	-	-	-	27
Due to other funds	-	540,397	-	-	8,787
Claims and judgments payable	-	-	-	-	-
Total current liabilities	202,410	728,753	8,900	265,095	30,314
Noncurrent:					
Compensated absences	19,930	30,739	8,525	-	-
Deferred revenue	61,718	456,257	-	-	-
Claims and judgments payable	-	-	-	-	-
Total noncurrent liabilities	81,648	486,996	8,525	-	-
Total liabilities	284,058	1,215,749	17,425	265,095	30,314
<b>NET ASSETS (DEFICIT)</b>					
Invested in capital assets	207,973	858,901	17,524	-	-
Unrestricted	465,053	(746,270)	39,604	111,608	(30,314)
Total net assets (deficit)	\$ 673,026	\$ 112,631	\$ 57,128	\$ 111,608	\$ (30,314)

Workmen's Compensation	Auditing	Health Insurance	911 Communications	Risk Management	Information Systems	Total Internal Service Funds
\$ 2,356,149	\$ -	\$ -	\$ 200	\$ 650,935	\$ -	\$ 4,108,149
-	-	95,770	-	-	-	338,949
6,931	-	-	-	2,011	-	11,589
-	-	-	3,710,298	-	-	3,808,469
-	-	-	-	-	-	207,460
2,363,080	-	95,770	3,710,498	652,946	-	8,474,616
-	-	-	-	-	-	128,889
-	-	-	-	-	-	1,148,743
-	-	-	-	-	-	503,880
-	-	-	150,737	-	2,647,870	2,956,730
-	-	-	(136,713)	-	(1,531,018)	(2,522,968)
-	-	-	14,024	-	1,116,852	2,215,274
2,363,080	-	95,770	3,724,522	652,946	1,116,852	10,689,890
-	-	5,547	-	-	-	5,547
210,629	-	427,496	5,442	14,571	92,911	1,365,348
-	-	-	150,670	-	19,973	226,174
-	-	-	65,938	-	6,379	88,748
-	-	1,625	-	-	87	1,739
-	-	575,656	3,356,725	-	60,180	4,541,745
682,624	-	353,079	-	1,457,642	-	2,493,345
893,253	-	1,363,403	3,578,775	1,472,213	179,530	8,722,646
-	-	-	145,747	-	55,361	260,302
-	-	147,401	-	-	-	665,376
1,365,249	-	706,158	-	2,915,358	-	4,986,765
1,365,249	-	853,559	145,747	2,915,358	55,361	5,912,443
2,258,502	-	2,216,962	3,724,522	4,387,571	234,891	14,635,089
-	-	-	14,024	-	1,116,852	2,215,274
104,578	-	(2,121,192)	(14,024)	(3,734,625)	(234,891)	(6,160,473)
\$ 104,578	\$ -	\$ (2,121,192)	\$ -	\$ (3,734,625)	\$ 881,961	\$ (3,945,199)

**CITY OF ROCKFORD, ILLINOIS**  
**INTERNAL SERVICE FUNDS**  
**COMBING STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN FUND NET ASSETS (DEFICIT)**  
For the Year Ended December 31, 2004

	Central Garage	Building Maintenance	Central Stores	Illinois Municipal Retirement	Unemployment
<b>OPERATING REVENUES</b>					
Charges for services	\$ 3,110,533	\$ 1,858,662	\$ 255,520	\$ 4,579,136	\$ -
Miscellaneous	-	100	-	-	-
Total operating revenues	3,110,533	1,858,762	255,520	4,579,136	-
<b>OPERATING EXPENSES</b>					
Salaries and benefits	851,254	636,356	191,362	-	-
Services	689,886	1,011,991	37,825	4,574,565	21,730
Supplies and materials	1,307,123	141,532	6,381	-	-
Depreciation	38,626	47,124	5,238	-	-
Charges from General Fund	106,806	53,600	14,904	-	-
Miscellaneous	-	5,860	-	-	-
Total operating expenses	2,993,695	1,896,463	255,710	4,574,565	21,730
Operating income (loss)	116,838	(37,701)	(190)	4,571	(21,730)
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Interest revenue	7,600	-	1,355	7,457	-
Interest expense	-	(233)	-	-	(138)
Total nonoperating revenues (expenses)	7,600	(233)	1,355	7,457	(138)
<b>TRANSFERS OUT</b>					
	-	-		(110,000)	-
Change in net assets (deficit)	124,438	(37,934)	1,165	(97,972)	(21,868)
Total net assets (deficit) - beginning	548,588	150,565	55,963	209,580	(8,446)
Total net assets (deficit) - ending	\$ 673,026	\$ 112,631	\$ 57,128	\$ 111,608	\$ (30,314)

<b>Workmen's Compensation</b>	<b>Auditing</b>	<b>Health Insurance</b>	<b>911 Communications</b>	<b>Risk Management</b>	<b>Information Systems</b>	<b>Total Internal Service Funds</b>
\$ 1,288,007	\$ 205,977	\$ 14,468,023	\$ 4,616,823	\$ 934,286	\$ 1,571,402	\$ 32,888,369
-	-	552,908	-	92,383	-	645,391
1,288,007	205,977	15,020,931	4,616,823	1,026,669	1,571,402	33,533,760
-	-	-	4,527,163	-	611,000	6,817,135
1,638,501	205,977	15,418,000	89,871	2,265,065	428,666	26,382,077
-	-	6,901	13,614	-	77,420	1,552,971
-	-	-	9,147	-	359,352	459,487
63,000	-	76,900	-	229,800	27,096	572,106
-	-	-	-	-	-	5,860
1,701,501	205,977	15,501,801	4,639,795	2,494,865	1,503,534	35,789,636
(413,494)	-	(480,870)	(22,972)	(1,468,196)	67,868	(2,255,876)
59,826	-	-	-	14,604	-	90,842
-	-	(11,392)	-	-	(5,094)	(16,857)
59,826	-	(11,392)	-	14,604	(5,094)	73,985
(80,000)	-	-	-	-	-	(190,000)
(433,668)	-	(492,262)	(22,972)	(1,453,592)	62,774	(2,371,891)
538,246	-	(1,628,930)	22,972	(2,281,033)	819,187	(1,573,308)
\$ 104,578	\$ -	\$ (2,121,192)	\$ -	\$ (3,734,625)	\$ 881,961	\$ (3,945,199)

**CITY OF ROCKFORD, ILLINOIS**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
For the Year Ended December 31, 2004

	Central Garage	Building Maintenance	Central Stores	Illinois Municipal Retirement	Unemployment
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers and users	\$ 3,133,478	\$ 1,822,634	\$ 255,520	\$ 4,579,136	\$ -
Payments to suppliers	(1,992,460)	(1,083,643)	(44,162)	(4,534,978)	(8,048)
Payments to employees	(846,708)	(625,918)	(185,495)	-	-
Payments for internal services used	(106,806)	(53,600)	(14,904)	-	-
Receipts from other funds	-	-	-	-	8,084
Payments to other funds	-	(24,563)	-	-	-
Net cash provided by (used for) operating activities	187,504	34,910	10,959	44,158	36
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Interest paid	-	(752)	-	-	(111)
Transfer to General fund	-	-	-	(110,000)	-
Net cash (used for) noncapital financing activities	-	(752)	-	(110,000)	(111)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Purchase of capital assets	-	(39,413)	-	-	-
Net cash (used for) capital and related financing activities	-	(39,413)	-	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Interest received	7,812	-	1,514	10,079	75
Net increase (decrease) in cash and cash equivalents	195,316	(5,255)	12,473	(55,763)	-
Cash and cash equivalents, beginning	246,855	231,195	44,380	431,664	-
Cash and cash equivalents, ending	\$ 442,171	\$ 225,940	\$ 56,853	\$ 375,901	\$ -
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</b>					
Operating income (loss)	\$ 116,838	\$ (37,701)	\$ (190)	\$ 4,571	\$ (21,730)
<b>Adjustments to reconcile operating income to net cash provided by (used for) operating activities</b>					
Depreciation expense	38,626	47,124	5,238	-	-
Increase (decrease) from changes in:					
Accounts receivable	-	(109,855)	-	-	-
Due from other governmental units	10,193	-	-	-	-
Due from other funds	-	12,946	-	-	-
Inventories	(20,674)	-	-	-	-
Bank overdraft	-	-	-	-	-
Accounts payable	25,223	75,740	44	39,587	13,682
Accrued payroll and benefits	4,928	6,415	3,021	-	-
Compensated absences	(382)	4,023	2,846	-	-
Due to other funds	-	(24,563)	-	-	8,084
Deferred revenue	12,752	60,781	-	-	-
Other liabilities	-	-	-	-	-
Total adjustments	70,666	72,611	11,149	39,587	21,766
Net cash provided by (used for) operating activities	\$ 187,504	\$ 34,910	\$ 10,959	\$ 44,158	\$ 36

Workmen's Compensation	Auditing	Health Insurance	911 Communications	Risk Management	Information Systems	Total Internal Service Funds
\$ 1,288,007	\$ 205,977	\$ 15,126,666	\$ 2,975,295	\$ 1,046,680	\$ 1,571,402	\$ 32,004,795
(1,251,174)	(210,977)	(15,487,017)	(106,453)	(902,044)	(430,530)	(26,051,486)
-	-	-	(4,388,852)	-	(597,177)	(6,644,150)
(63,000)	-	(76,900)	-	(229,800)	(27,096)	(572,106)
-	-	450,449	1,520,010	-	-	1,978,543
-	-	-	-	-	(404,859)	(429,422)
(26,167)	(5,000)	13,198	-	(85,164)	111,740	286,174
-	-	(13,198)	-	-	(9,016)	(23,077)
(80,000)	-	-	-	-	-	(190,000)
(80,000)	-	(13,198)	-	-	(9,016)	(213,077)
-	-	-	-	-	(102,724)	(142,137)
-	-	-	-	-	(102,724)	(142,137)
72,385	-	-	-	18,329	-	110,194
(33,782)	(5,000)	-	-	(66,835)	-	41,154
2,389,931	5,000	-	200	717,770	-	4,066,995
\$ 2,356,149	\$ -	\$ -	\$ 200	\$ 650,935	\$ -	\$ 4,108,149
\$ (413,494)	\$ -	\$ (480,870)	\$ (22,972)	\$ (1,468,196)	\$ 67,868	\$ (2,255,876)
-	-	-	9,147	-	359,352	459,487
-	-	92,280	-	20,011	-	2,436
-	-	-	(1,641,528)	-	-	(1,631,335)
-	-	-	-	-	-	12,946
-	-	-	-	-	-	(20,674)
-	-	5,547	-	-	-	5,547
(48,650)	(5,000)	(23,505)	(2,968)	(19,979)	75,556	129,730
-	-	-	32,282	-	5,016	51,662
-	-	-	106,029	-	8,807	121,323
-	-	450,449	1,520,010	-	(404,859)	1,549,121
-	-	13,455	-	-	-	86,988
435,977	-	(44,158)	-	1,383,000	-	1,774,819
387,327	(5,000)	494,068	22,972	1,383,032	43,872	2,542,050
\$ (26,167)	\$ (5,000)	\$ 13,198	\$ -	\$ (85,164)	\$ 111,740	\$ 286,174



## **FIDUCIARY FUNDS**

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### **PENSION TRUST FUNDS**

Police Pension

Firefighter's Pension

To account for the accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future. Administration costs are accounted for in each fund. Resources are contributed by employees at rates fixed by the State of Illinois and by the City at amounts determined by an annual actuarial evaluation.

**CITY OF ROCKFORD, ILLINOIS**  
**COMBINING STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
December 31, 2004

	<b>Pension Trust Funds</b>		
	<b>Police Pension</b>	<b>Firefighter's Pension</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 465,006	\$ 2,070,187	\$ 2,535,193
Investments			
US Treasury Strips	-	2,487,351	2,487,351
US Treasury Bills	-	2,706,476	2,706,476
US Treasury Notes	-	18,429,286	18,429,286
US Treasury Bonds	-	8,747,543	8,747,543
Government National Mortgage Association Obligations	-	16,407,222	16,407,222
Government Backed Corporate Bonds	-	1,192,455	1,192,455
Federal Home Loan Bank Bonds	-	4,265,909	4,265,909
Federal Home Loan Mortgage Corporation	-	7,139,091	7,139,091
Federal National Mortgage Association	-	6,405,483	6,405,483
Federal Farm Credit Bonds	-	303,790	303,790
State and Local Government Securities	-	295,655	295,655
Small Cap Equity Common Stocks	13,736,623	-	13,736,623
Mid Cap Equity Common Stocks	6,763,018	-	6,763,018
Large Cap Equity Common Stocks	-	20,872,334	20,872,334
NTGI Collective Trust	64,588,086	-	64,588,086
ABN AMRO Stable Value Funds	12,869,661	-	12,869,661
Domestic Mutual Funds	27,030,145	20,902,575	47,932,720
International Mutual Funds	14,268,776	12,709,403	26,978,179
Accrued interest receivable	56,626	572,193	628,819
Contributions receivable	2,433,583	3,427,955	5,861,538
Total assets	142,211,524	128,934,908	271,146,432
<b>LIABILITIES</b>			
Accounts payable	67,363	86,059	153,422
<b>NET ASSETS</b>			
Held in trust for pension benefits	\$ 142,144,161	\$ 128,848,849	\$ 270,993,010

**CITY OF ROCKFORD, ILLINOIS**  
**COMBINING STATEMENT OF CHANGES IN PLAN NET ASSETS**  
**FIDUCIARY FUNDS**

For the Year Ended December 31, 2004

	<b>Pension Trust Funds</b>		
	<b>Police Pension</b>	<b>Firefighter's Pension</b>	<b>Total</b>
<b>ADDITIONS</b>			
Contributions:			
Employer	\$ 3,076,172	\$ 4,203,346	\$ 7,279,518
Plan member	1,721,783	1,359,333	3,081,116
Total contributions	4,797,955	5,562,679	10,360,634
Investment income:			
Net appreciation in fair value of investments	10,421,074	4,110,616	14,531,690
Interest and dividend income	2,227,475	5,755,162	7,982,637
	12,648,549	9,865,778	22,514,327
Less investment expense	(330,650)	(310,829)	(641,479)
Net investment income	12,317,899	9,554,949	21,872,848
Total additions	17,115,854	15,117,628	32,233,482
<b>DEDUCTIONS</b>			
Pension benefits	7,037,914	8,250,438	15,288,352
Refunds of contributions	76,301	55,058	131,359
Administrative expense	163,474	131,948	295,422
Total deductions	7,277,689	8,437,444	15,715,133
Change in net assets	9,838,165	6,680,184	16,518,349
Total net assets - beginning	132,305,996	122,168,665	254,474,661
Total net assets - ending	\$ 142,144,161	\$ 128,848,849	\$ 270,993,010



**CITY OF ROCKFORD, ILLINOIS**  
**CAPITAL ASSETS USED IN THE OPERATION OF**  
**GOVERNEMENTAL FUNDS - SCHEDULE BY SOURCE**  
 December 31, 2004

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**GOVERNMENTAL FUNDS CAPITAL ASSETS**

Land and improvements	\$ 3,299,256
Buildings and improvements	48,719,998
Equipment	32,891,695
Infrastructure	59,049,880
Construction in progress	<u>7,676,476</u>
Total governmental funds capital assets	<u><u>\$ 151,637,305</u></u>

**INVESTMENT IN GOVERNMENTAL FUNDS CAPITAL**  
**ASSETS BY SOURCE**

General Fund	\$ 39,062,306
Special Revenue Funds	22,088,529
Capital Projects Fund	61,171,418
Grants	<u>29,315,052</u>
Total investment in governmental funds capital assets	<u><u>\$ 151,637,305</u></u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. The capital assets of internal service funds are included in governmental activities in the Statement of Net Assets.

**CITY OF ROCKFORD, ILLINOIS**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY**  
December 31, 2004

<b>FUNCTION AND ACTIVITY</b>	<b>Land and Improvements</b>	<b>Buildings and Improvements</b>	<b>Equipment</b>	<b>Infrastructure</b>	<b>Construction in Progress</b>	<b>Total</b>
General government	\$ 915,592	\$ 11,566,989	\$ 509,267	\$ -	\$ 1,046,169	\$ 14,038,017
Public safety	863,433	10,884,034	20,642,641	202,896	-	32,593,004
Streets, alleys and bridges	1,052,819	1,459,117	9,274,658	58,846,984	5,343,410	75,976,988
Community development	184,912	-	248,480	-	1,202,321	1,635,713
Sanitation and sewers	201,500	1,519	28,594	-	-	231,613
Culture and recreation	81,000	24,026,717	1,246,054	-	-	25,353,771
Public health and welfare	-	781,622	942,001	-	84,576	1,808,199
Total governmental funds capital assets	<u>\$ 3,299,256</u>	<u>\$ 48,719,998</u>	<u>\$ 32,891,695</u>	<u>\$ 59,049,880</u>	<u>\$ 7,676,476</u>	<u>\$ 151,637,305</u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the Statement of Net Assets.

**CITY OF ROCKFORD, ILLINOIS**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY**  
For the Year Ended December 31, 2004

<b>FUNCTION AND ACTIVITY</b>	<b>Governmental Funds Capital Assets</b>			<b>Governmental Funds Capital Assets</b>
	<b>January 1, 2004</b>	<b>Additions</b>	<b>Deduction</b>	<b>December 31, 2004</b>
General government	\$ 12,991,848	\$ 1,046,169	\$ -	\$ 14,038,017
Public safety	31,767,699	969,925	144,620	32,593,004
Streets, alleys and bridges	56,878,816	19,614,697	516,525	75,976,988
Community development	234,680	1,401,033	-	1,635,713
Sanitation and sewers	231,613	-	-	231,613
Culture and recreation	26,064,497	330,479	1,041,205	25,353,771
Public health and welfare	1,529,212	290,398	11,411	1,808,199
<b>Total governmental funds capital assets</b>	<b>\$ 129,698,365</b>	<b>\$ 23,652,701</b>	<b>\$ 1,713,761</b>	<b>\$ 151,637,305</b>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. The capital assets of internal service funds are included as governmental activities in the Statement of Net Assets.





**CITY OF ROCKFORD, ILLINOIS**  
**GOVERNMENT-WIDE EXPENSES BY FUNCTION**

For the Years Ended December 31, 2002 through 2004

Year	General Government	Public Safety	Streets, Alleys and Bridges	Community Development	Sanitation and Sewers	Culture and Recreation	Public Health and Welfare
2002	\$ 11,700,521	\$ 65,150,598	\$ 8,836,867	\$ 8,652,714	\$ 7,903,265	\$ 6,466,184	\$ 10,579,803
2003	12,059,087	63,159,504	12,753,240	9,166,657	6,886,691	7,839,947	12,408,644
2004	11,735,947	71,227,167	10,555,875	12,101,290	7,161,939	9,104,116	10,727,258

Note - Information is presented for as many years as is available.

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	<b>Interest and Service Fees</b>	<b>Water Utility</b>	<b>Parking System</b>	<b>Total</b>
\$	4,159,038	\$ 13,732,510	\$ 1,723,148	\$ 138,904,648
	3,699,121	14,173,933	1,716,189	143,863,013
	4,338,003	14,220,177	2,574,840	153,746,612

**CITY OF ROCKFORD, ILLINOIS  
GOVERNMENT-WIDE REVENUES**

Years Ended December 31, 2002 through 2004

		PROGRAM REVENUES			GENERAL REVENUES			
Year	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Taxes	Unrestricted Investment Earnings	Miscellaneous	Transfers	Total
2002	\$ 15,383,237	\$ 17,485,057	\$ 5,157,036	\$ 88,843,963	\$ 2,873,045	\$ 3,216,922	\$ 184,144	\$ 133,143,404
2003	16,911,182	19,474,664	5,494,414	92,756,387	810,385	2,110,070	145,250	137,702,352
2004	22,458,151	19,068,782	6,786,811	96,023,278	1,630,807	2,386,737	57,600	148,412,166

Note - Information is presented for as many years as is available.



**CITY OF ROCKFORD, ILLINOIS**  
**GENERAL GOVERNMENT EXPENDITURES BY FUNCTION**

Years Ended December 31, 1995 through 2004

Year	General Government	Public Safety	Streets, Alleys and Bridges	Community Development	Sanitation and Sewers	Culture and Recreation
1995	\$ 6,373,972	\$ 41,351,882	\$ 14,949,422	\$ 6,015,034	\$ 9,793,919	\$ 4,500,966
1996	6,125,779	43,995,599	17,217,520	6,292,661	8,630,937	4,791,756
1997	6,407,740	45,867,346	16,144,832	7,458,547	8,816,773	5,126,956
1998	6,772,849	50,529,452	16,213,671	7,934,676	10,233,351	5,466,264
1999	7,495,361	51,084,665	19,116,189	8,977,896	9,197,184	5,552,261
2000	7,849,618	53,685,202	18,490,526	8,080,363	9,873,256	5,654,369
2001	8,133,947	56,956,499	21,481,134	8,181,479	8,413,568	5,705,308
2002	10,898,549	62,666,210	31,579,429	9,495,404	8,002,666	7,395,603
2003	11,731,741	62,581,543	23,972,979	10,076,437	6,901,965	7,240,285
2004	11,238,905	66,605,199	8,046,183	11,978,122	7,134,786	8,249,917

NOTE: The schedule above includes only those expenditures recorded in the governmental fund types.

\*\* 2003 Capital outlays are included in expenditure functions.

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	Public Health and Welfare	Capital Outlay	Principal	Interest and Service Fees	Total
\$	5,600,981	\$ 3,350,902	\$ 5,664,485	\$ 3,077,694	\$ 100,679,257
	6,264,188	3,378,691	5,817,824	3,025,089	105,540,044
	5,853,993	2,114,091	5,894,525	2,848,124	106,532,927
	8,891,450	4,293,596	6,218,072	2,985,255	119,538,636
	7,973,631	7,642,762	6,346,701	2,974,446	126,361,096
	8,643,159	15,218,494	5,603,113	3,707,853	136,805,953
	11,479,039	5,612,710	5,783,698	4,290,692	136,038,074
	10,387,812	2,802,296	11,485,099	4,247,318	158,960,386
	12,329,817	**	6,952,532	4,068,002	145,855,301
	10,370,029	23,136,691	7,520,039	4,186,878	158,466,749

**CITY OF ROCKFORD, ILLINOIS  
GENERAL GOVERNMENT REVENUES BY SOURCE**

Years Ended December 31, 1995 through 2004

<b>Year</b>	<b>Taxes</b>	<b>Licenses and Permits</b>	<b>Inter- Governmental</b>	<b>Charges for Services</b>	<b>Fines</b>	<b>Rents</b>
1995	\$ 52,217,047	\$ 4,436,229	\$ 27,737,893	\$ 7,196,360	\$ 1,282,725	\$ 118,779
1996	55,168,160	4,302,484	30,265,229	7,192,581	1,242,077	119,269
1997	57,724,932	4,275,677	31,761,719	7,385,872	1,361,062	112,716
1998	60,102,963	4,514,635	38,066,089	7,528,954	1,598,820	113,475
1999	62,490,740	4,714,015	36,260,543	7,775,154	1,429,401	126,727
2000	64,403,442	5,068,973	38,894,672	7,755,401	1,507,188	119,234
2001	64,641,723	5,078,579	40,065,579	8,259,079	1,710,800	117,220
2002	67,399,558	4,859,644	41,204,583	8,453,913	1,748,827	120,685
2003	73,304,614	4,332,276	44,179,064	9,550,358	1,741,662	112,626
2004	80,793,558	4,605,223	44,806,597	13,321,087	1,797,905	46,163

NOTE: The schedule above includes only those revenues recorded in the governmental fund types.

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<b>Interest</b>	<b>Contributions</b>	<b>Miscellaneous</b>	<b>Total</b>
\$ 2,244,629	\$ 9,650	\$ 2,922,863	\$ 98,166,175
2,318,357	-	2,675,291	103,283,448
2,556,958	539	3,051,603	108,231,078
2,774,759	598,304	2,612,428	117,910,427
2,289,889	5,826,786	3,091,731	124,004,986
5,567,929	1,514,635	2,952,986	127,784,460
3,175,605	169,405	3,890,284	127,108,274
2,694,190	-	5,466,872	131,948,272
759,962	-	4,518,460	138,499,022
1,541,137	-	2,476,332	149,388,002

**CITY OF ROCKFORD, ILLINOIS  
TAX REVENUE BY SOURCE**

Years Ended December 31, 1995 through 2004

<b>Year</b>	<b>General Property Taxes (1)</b>	<b>General Sales Taxes</b>	<b>Other Taxes</b>	<b>Total Taxes</b>
1995	\$ 30,960,209	\$ 17,565,741	\$ 3,691,847	\$ 52,217,797
1996	32,789,548	18,307,165	4,072,200	55,168,913
1997	34,380,623	18,901,373	4,443,692	57,725,688
1998	35,561,334	19,425,293	5,117,092	60,103,719
1999	36,577,438	20,249,746	5,663,556	62,490,740
2000	37,153,241	21,202,055	6,048,146	64,403,442
2001	37,885,380	20,929,643	5,826,700	64,641,723
2002	40,237,732	21,434,455	5,727,371	67,399,558
2003	42,146,665	21,877,875	9,168,599	73,193,139
2004	44,847,233	22,356,167	13,590,158	80,793,558

NOTE: The schedule above includes only those revenues recorded in the governmental fund types and internal service funds.

(1) Represents tax levy extension less provision for uncollectible taxes.

**CITY OF ROCKFORD, ILLINOIS**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**

Years Ended December 31, 1995 through 2004  
(000's Omitted)

Tax Levy Year	Real Estate			Railroad			Total	
	Assessed Value (1)	Ratio of Assessed Value to Estimated Actual Value	Estimated Actual Value	Assessed Value (1)	Ratio of Assessed Value to Estimated Actual Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
1994	\$ 1,233,956	29.6	\$ 4,173,982	\$ 999	33.3	\$ 2,997	\$1,234,955	\$ 4,176,979
1995	1,293,605	29.6	4,371,716	896	33.3	2,688	1,294,501	4,374,404
1996	1,372,172	29.7	4,625,757	1,055	33.3	3,165	1,373,227	4,628,922
1997	1,418,713	29.7	4,777,303	1,085	33.3	3,255	1,419,798	4,780,558
1998	1,451,115	29.8	4,879,168	1,273	33.3	3,819	1,452,388	4,882,987
1999	1,446,302	29.8	4,856,184	1,349	33.3	4,047	1,447,651	4,860,231
2000	1,488,509	29.9	4,975,783	1,098	33.3	3,294	1,489,607	4,979,077
2001	1,558,585	30.0	5,196,790	937	33.3	2,811	1,559,522	5,199,601
2002	1,625,629	29.8	5,446,159	963	33.3	2,889	1,626,592	5,449,048
2003	1,695,488	29.8	5,698,803	959	33.3	2,877	1,696,447	5,701,680
2004	1,716,660	28.8	5,970,831	1,078	33.3	3,234	1,717,738	5,974,065

NOTE: (1) Assessed valuations are provided by Office of Winnebago County Clerk. Actual value is estimated by the City of Rockford using total assessed value before exemptions and including City's tax increment financing areas' valuations.

**CITY OF ROCKFORD, ILLINOIS  
PROPERTY TAX LEVIES AND COLLECTIONS**

Years Ended December 31, 1995 through 2004

<b>Tax Levy Year</b>	<b>Tax Levy (1)</b>	<b>Collections (2)</b>	<b>Percent of Tax Levy Extension Collected</b>	<b>Delinquent Tax Collections (3)</b>	<b>Total Tax Collections</b>	<b>Total Collections as Percent of Current Tax Levy Extensions</b>
1995	\$ 31,059,966	\$ 30,651,568	98.69%	\$ 32,815	\$ 30,684,383	98.79%
1996	32,226,912	31,815,975	98.72%	9,997	31,825,972	98.76%
1997	33,567,522	33,227,510	98.99%	71,001	33,298,511	99.20%
1998	34,652,738	34,278,980	98.92%	53,423	34,332,403	99.08%
1999	35,526,411	35,141,112	98.92%	30,089	35,171,201	99.00%
2000	36,460,556	35,851,425	98.33%	36,343	35,887,768	98.43%
2001	38,559,171	38,133,728	98.90%	16,117	38,149,845	98.94%
2002	39,978,160	39,841,304	99.66%	63,949	39,905,253	99.82%
2003	42,344,826	42,272,749	99.83%	-	42,272,749	99.83%
2004	44,665,666	-	-	-	-	-

- NOTES:
- (1) The tax levy extensions do not include tax increment financing districts or special service tax areas.
  - (2) Current collections as shown above represent those collections made by Winnebago County on the current levy up to the date of tax sale (the date such taxes are determined to be delinquent). The current tax collection period normally is the calendar year immediately subsequent to the tax year, but may be extended beyond December 31, depending on the date of the tax sale.
  - (3) Delinquent property taxes collected by the County Treasurer are distributed to the taxing units by use of the current tax rate and cannot be applied to specific levy years. Thus, delinquent taxes collected during the year are applied to the year preceding the tax levy for which current taxes are being collected.
  - (4) The 2004 levy will be collected in 2005.

**CITY OF ROCKFORD, ILLINOIS  
PROPERTY TAX RATE AND TAX LEVIES -  
DIRECT AND OVERLAPPING GOVERNMENTS**

Years Ended December 31, 1995 through 2004

Tax Levy Year	Tax Levy Extensions (000's omitted)					Total	City Percent of Total
	City	Schools	County*	Other			
1995	\$ 31,060	\$ 81,253	\$ 11,206	\$ 18,746	\$ 142,265	21.83%	
1996	32,257	93,986	11,854	20,310	158,407	20.36%	
1997	33,567	98,799	12,117	20,267	164,750	20.37%	
1998	34,653	99,131	12,446	20,713	166,943	20.76%	
1999	35,526	95,923	12,668	20,962	165,079	21.52%	
2000	36,461	88,563	13,339	21,418	159,781	22.82%	
2001	38,559	93,384	14,047	21,925	167,915	22.96%	
2002	39,971	96,923	14,556	22,146	173,596	23.03%	
2003	42,345	101,239	15,159	23,810	182,553	23.20%	
2004	44,666 **	102,720	15,457	23,726	186,569	23.94%	

  

Tax Rates (Per \$100 Assessed Value)						
1995	\$ 2.39940	\$ 6.27680	\$ 0.86570	\$ 1.44810	\$ 10.99000	
1996	2.34900	6.84420	0.86320	1.47900	11.53540	
1997	2.36420	6.95870	0.85340	1.44275	11.60380	
1998	2.38280	6.82540	0.85690	1.42610	11.49120	
1999	2.45380	6.62610	0.87510	1.44800	11.40300	
2000	2.49250	5.94540	0.89550	1.43780	10.77120	
2001	2.47240	5.98800	0.90070	1.40590	10.76700	
2002	2.45880	5.96220	0.89540	1.36230	10.67870	
2003	2.49750	5.97110	0.89410	1.40430	10.76700	
2004	2.60190	5.98370	0.90040	1.38210	10.86810	

NOTE: Tax rates and extensions for the City as shown above represent all tax levies extended for the City as provided by the State of Illinois constitution and statutes, including the City's share of the township road and bridge tax. Current taxes are paid in installments and are due by statute June 1 and September 1. Current taxes are considered delinquent at the date of tax sale at which time such taxes can be paid by a third party who may petition for deed eighteen months after payment of the taxes plus interest and costs as prescribed by State of Illinois statutes. The tax rate and extensions do not include extensions from tax increment financing areas of special services taxing areas.

\* Includes Forest Preserve

\*\*Adjusted for 2004 Extensions

**CITY OF ROCKFORD, ILLINOIS  
PRINCIPAL TAXPAYERS**

For the Year Ended December 31, 2004

<b>Rank</b>	<b>Taxpayer</b>	<b>Type of Business</b>	<b>2004 Equalized Value</b>	<b>Percentage of Total Equalized Value</b>
1	Greater Rockford Airport Authority	Airport	\$ 7,729,359	0.45%
2	Hamilton Sundstrand Corporation	Hydraulic and Aerospace	6,857,757	0.40%
3	Rock River Valley Industrial Park	Real Estate Holdings	5,921,013	0.35%
4	United Parcel Service Inc.	Mail Service	5,632,394	0.33%
5	Swedish American Hospital	Hospital	5,108,490	0.30%
6	Fairhaven Christian Home	Health Services	4,708,582	0.27%
7	Simon Property Group	Retail Estate Holding	4,548,216	0.26%
8	Market Shopping Center LLC	Retail Estate Holding	4,383,057	0.26%
9	Rockford Public Library	Library	3,942,302	0.23%
10	Metro Centre	Entertainment Venue	3,947,342	0.23%
	Total		<u>\$ 52,778,512</u>	<u>3.07%</u>

Source: Winnebago County Collector's office.

**CITY OF ROCKFORD, ILLINOIS  
RATIO OF NET GENERAL BONDED DEBT  
TO EQUALIZED VALUE AND NET BONDED DEBT PER CAPITA**

Years Ended December 31, 1995 through 2004

Year	Population (1)	Equalized Value (3)	Bond Principal (2) (4)	Less Debt Service Funds (4)	Net Bonded Debt	Ratio of Net Bonded Debt to Equalized Value	Net Bonded Debt Per Capita
1995	142,815	\$ 1,294,501,222	\$ 37,993,758	\$ 1,743,114	\$ 36,250,644	2.80%	\$ 253.83
1996	143,705	1,373,227,381	39,127,868	2,154,756	36,973,112	2.69%	257.28
1997	144,000	1,419,793,918	41,572,310	2,047,226	39,525,084	2.78%	274.48
1998	144,000	1,452,388,253	44,525,300	1,978,143	42,547,157	2.93%	295.47
1999	146,000	1,447,651,195	59,336,820	2,211,553	57,125,267	3.95%	391.27
2000	150,115	1,489,606,620	67,894,220	3,550,610	64,343,610	4.32%	428.63
2001	150,115	1,559,521,582	70,335,000	7,676,658	62,658,342	4.02%	417.40
2002	150,115	1,625,628,544	74,950,000	3,464,276	71,485,724	4.40%	476.21
2003	150,115	1,695,487,843	75,240,000	4,784,289	70,455,711	4.16%	469.34
2004	150,115	1,716,660,425	90,550,000	4,386,052	86,163,948	5.02%	573.99

- NOTES:
- (1) Per the United States Department of Commerce, Bureau of Statistics, Rockford Council of 100 and City of Rockford estimates.
  - (2) Does not include general obligation bonds being funded by earnings of the Water Utility Fund or Water revenue bonds, and Water general obligation alternate bonds for long-term debt or amount included in general Landfill Obligation .
  - (3) Does not include tax increment financing areas equalized value.
  - (4) Does not include tax increment financing general obligation bonds which are excluded by State statute in prior years 1995-2003.

**CITY OF ROCKFORD, ILLINOIS  
COMPUTATION OF LEGAL DEBT MARGIN**

December 31, 2004

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Total equalized value		<u>\$ 1,716,660,425</u>
State debt limit - 8.625% of total equalized value		\$ 148,061,962
Amount of debt applicable to debt limits:		
General long-term debt, excluding compensated absences, EPA Water Pollution Obligation, and Section 108 Guaranteed Loans	\$ 90,550,000	
Less amount available in debt service available for payment of principal:		
Debt service fund balance	4,386,052	
2004 property tax levy, net	<u>7,825,688</u>	
Total amount in debt service available for payment of principal;	<u>12,211,740</u>	
Total amount of debt applicable to debt limit		<u>78,338,260</u>
State of Illinois debt margin		69,723,702
City debt limit - 80% of State (8.625% of total equalized value)		
Allowed by State statute	148,061,962	
City debt limit	<u>118,449,569</u>	<u>29,612,393</u>
Legal debt margin per City		<u>\$ 40,111,309</u>

**CITY OF ROCKFORD, ILLINOIS  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT**

December 31, 2004  
(000's Omitted)

Name of Governmental Unit	Total Debt Outstanding	Less Debt Service Funds (2)	Net Debt Outstanding	Percentage Applicable To City of Rockford	City of Rockford's Share of Debt
<b>Direct:</b>					
City of Rockford, Illinois (1)	\$ 90,550	\$ 4,386	\$ 86,164	100.0%	\$ 86,164
<b>Overlapping:</b>					
Schools:					
School District #205	110,425	5,550	104,875	74.1%	77,712
School District #122	44,641	2,329	42,312	3.2%	1,354
School District #323	7,455	-	7,455	1.2%	89
Community College #511	52,929	2,975	49,954	62.8%	31,371
	<u>215,450</u>	<u>10,854</u>	<u>204,596</u>		<u>110,526</u>
Other Units:					
Greater Rockford Airport Authority	16,745	5,465	11,280	58.6%	6,610
Rockford Park District	4,700	4,700	-	71.7%	-
Winnebago County Forest Preserve	5,179	505	4,674	46.4%	2,169
	<u>26,624</u>	<u>10,670</u>	<u>15,954</u>		<u>8,779</u>
Total Overlapping Debt	<u>242,074</u>	<u>21,524</u>	<u>220,550</u>		<u>119,305</u>
Total Direct and Overlapping Debt	<u>\$ 332,624</u>	<u>\$ 25,910</u>	<u>\$ 306,714</u>		<u>\$ 205,469</u>

- NOTES:
- (1) Total debt outstanding for the City of Rockford does not include general obligation bonds and water revenue bonds being funded by the Water Utility Fund.
  - (2) Represents bond principal included in 2004 tax levy that is payable in 2004.
  - (3) Information on overlapping debt obtained from Winnebago County.

**CITY OF ROCKFORD, ILLINOIS  
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES  
FOR BONDED DEBT TO TOTAL GENERAL EXPENDITURES**

Years Ended December 31, 1995 through 2004

<b>Year</b>	<b>Principal</b>	<b>Interest and Service Fees</b>	<b>Total Debt Service Expenditures (1)</b>	<b>Total General Expenditures (2)</b>	<b>Ratio of Debt Service Expenditures to General Expenditures</b>
1995	\$ 5,664,485	\$ 2,953,115	\$ 8,617,600	\$ 100,679,257	8.56%
1996	5,817,824	2,907,766	8,725,590	105,540,044	8.27%
1997	5,894,525	2,780,150	8,674,675	106,532,927	8.14%
1998	6,218,072	2,897,023	9,115,095	119,538,636	7.63%
1999	6,346,701	2,931,805	9,278,506	126,361,096	7.34%
2000	5,603,113	3,594,101	9,197,214	136,805,953	6.72%
2001	5,783,698	3,921,667	9,705,365	136,038,074	7.13%
2002	11,485,099	4,118,639	15,603,738	159,169,853	9.80%
2003	6,952,532	3,859,721	10,812,253	145,855,301	7.41%
2004	7,510,039	3,871,127	11,381,166	158,466,749	7.18%

NOTES: (1) The schedule above includes only those expenditures recorded in the Debt Service Funds.

(2) The schedule above includes only those expenditures recorded in the governmental fund types.

**CITY OF ROCKFORD, ILLINOIS**  
**SCHEDULE OF DEBT SERVICE COVERAGE - ENTERPRISE FUNDS**

Years Ended December 31, 1995 through 2004

<b>Year</b>	<b>Gross Revenue</b>	<b>Gross Expenses (2)</b>	<b>Net Revenue Available for Debt Service</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
Water Utility Fund (1)							
1995	\$ 14,264,114	\$ 7,548,474	\$ 6,715,640	\$ 2,571,560	\$ 2,008,705	\$ 4,580,265	1.47%
1996	14,542,299	7,774,128	6,768,171	3,226,200	1,905,032	5,131,232	1.32%
1997	14,598,248	7,544,691	7,053,557	3,606,140	1,718,432	5,324,572	1.32%
1998	15,258,173	7,832,751	7,425,422	3,866,140	1,642,664	5,508,804	1.35%
1999	15,509,946	8,274,502	7,235,444	3,886,520	1,693,377	5,579,897	1.30%
2000	16,023,349	8,685,823	7,337,526	4,127,400	1,609,674	5,737,074	1.28%
2001	16,754,084	9,246,119	7,507,965	3,717,300	1,501,298	5,218,598	1.44%
2002	17,746,410	9,923,769	7,822,641	3,495,000	1,331,841	4,826,841	1.62%
2003	16,877,709	10,454,374	6,423,335	3,715,000	1,179,547	4,894,547	1.31%
2004	18,379,657	10,516,034	7,863,623	3,695,000	1,092,484	4,787,484	1.64%

NOTES: (1) Only includes Water Utility Fund revenue and expenses.

(2) Excludes bond interest, loss on disposal of fixed assets, depreciation, amortization, and claims and judgment.

# CITY OF ROCKFORD, ILLINOIS DEMOGRAPHIC STATISTICS

Years Ended December 31, 1995 through 2004

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Year	Population (1)	School Enrollment (2)	Unemployment Rate (3)
1995	142,815	27,636	4.20%
1996	143,705	27,977	4.80%
1997	144,000	27,896	4.70%
1998	144,000	27,605	4.50%
1999	146,000	27,361	4.90%
2000	150,115	27,441	4.70%
2001	150,115	27,704	6.50%
2002	150,115	28,362	7.80%
2003	150,115	28,685	8.30%
2004	150,115	28,887	6.50%

- NOTES:
- (1) U.S. Department of Commerce, Bureau of Statistics and Rockford Council of 100.
  - (2) Annual school census by Rockford Board of Education. Students in community colleges are not included.
  - (3) Figures are provided by State of Illinois Department of Employment Security. The rate presented is the average unemployment for the year, Rockford MSA.

**CITY OF ROCKFORD, ILLINOIS  
PROPERTY CONSTRUCTION UNITS AND VALUE**

Years Ended December 31, 1995 through 2004

Year	Commercial Construction (1)		Residential Construction (1)	
	Number of Units	Value	Number of Units	Value
1995	462	\$ 69,881,061	1385	\$ 46,659,488
1996	391	47,567,479	1256	39,205,422
1997	397	42,241,792	1103	34,607,647
1998	460	49,735,197	1116	27,727,271
1999	431	49,682,392	945	25,495,994
2000	449	71,965,302	1069	30,982,223
2001	398	78,008,258	1193	36,528,346
2002	373	54,072,956	1410	34,843,399
2003	397	36,257,461	1372	37,380,568
2004	345	42,876,005	1229	33,937,180

NOTES: (1) Based on building permits issued by City Building Department.

**CITY OF ROCKFORD, ILLINOIS  
MISCELLANEOUS STATISTICAL DATA**

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<b>Date of incorporation</b>	1852
<b>Date first charter adopted</b>	April 26, 1856
<b>Date present charter adopted</b>	1880
<b>Form of government</b>	Mayor-Alderman
<b>Area - square miles</b>	2004 - 58.81
	2003 - 58.57
	2002 - 57.81
	2001 - 57.43
	2000 - 56.84
	1999 - 56.56
	1998 - 56.24
	1997 - 53.30
	1996 - 53.30
	1995 - 53.10

**Elections:**

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Last general election:	November 9, 2004
Number of registered voters	87,937
Number of votes	57,905 (65.85% of registered)
Last consolidated/municipal election:	April 7, 2003
Number of registered voters	81,366
Number of voters	19,900 (24.46% of registered)

**Water Enterprise:**

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Number of users	52,423
Gallons consumed	23,500,000
Capacity	76,500,000
Data on distribution system	752 miles of water main
Service charge:	Quarterly service charge based on size of meter
Residential	Rate as of 12/31/04 - 5/8 in. \$16.67 - 8 in. \$874.11
Residential	Rate as of 12/31/03 - 5/8 in. \$16.18 - 8 in. \$848.65

(Continued)

**CITY OF ROCKFORD, ILLINOIS**  
**MISCELLANEOUS STATISTICAL DATA (Continued)**

Consumption charge

Quarterly consumption charge based upon the amount of water used

		Rate as of 12/31/04	
		Residential	Non-Residential
First	10,000	\$1.3615 per 100 C.F.	\$1.4840 per 100 C.F.
Next	290,000	\$1.0996 per 100 C.F.	\$1.1986 per 100 C.F.
Next	2,200,000	\$0.5762 per 100 C.F.	\$0.6281 per 100 C.F.
Above	2,500,000	\$0.3273 per 100 C.F.	\$0.3568 per 100 C.F.
Rate Change in 2004			
First	10,000	Increase of .0397 per 100 C.F.	Increase of .0432 per 100 C.F.
Next	290,000	Increase of .0320 per 100 C.F.	Increase of .0349 per 100 C.F.
Next	2,200,000	Increase of .0168 per 100 C.F.	Increase of .0184 per 100 C.F.
Above	2,500,000	Increase of .0095 per 100 C.F.	Increase of .0019 per 100 C.F.
Rate as of 12/31/03			
First	10,000	\$1.3218 per 100 C.F.	\$1.4408 per 100 C.F.
Next	290,000	\$1.0676 per 100 C.F.	\$1.1637 per 100 C.F.
Next	2,200,000	\$0.5594 per 100 C.F.	\$0.6097 per 100 C.F.
Above	2,500,000	\$0.3178 per 100 C.F.	\$0.3464 per 100 C.F.

Customer deposits

As of July 8, 1988, water turn-on deposits became nonrefundable.

**Non-Fire/Police Employees:**

Union	251
Exempt and Non-Union	310

**Fire Protection:**

Number of stations	11
Number of employees:	
Authorized strength (sworn firemen only)	269
Fire Sworn:	
Union	251
Non-Union	12
Fire Nonsworn:	
Union	59
Non-Union	9

(Continued)

**CITY OF ROCKFORD, ILLINOIS**  
**MISCELLANEOUS STATISTICAL DATA (Continued)**

**Police Protection:**

Number of employees:		
Authorized strength (sworn officers only)		298
Police Sworn:		
Union		281
Exempt		12
Police Nonsworn:		
Union		25
Exempt		7
Number of violations:		
Criminal:		34,634
Traffic violations (parking tickets were not computed)		28,983
Capacity of County Jail & Annex (No City Jail):		
Males		550
Females		82
Daily average population		611
Vehicular patrol units:		
Squad cars		173
Vans (included trucks and mobile units)		27
<b>Total City Employees</b>		<b>1,217</b>

Year	Miles of Streets		Number of Street Lights	Retail Sales (1)
	Paved	Unpaved		
1995	501	110	12,345	1,756,574,100
1996	505	110	12,561	1,830,716,506
1997	509	110	13,082	1,890,137,300
1998	514	110	13,302	1,942,529,349
1999	516	110	13,589	2,024,974,639
2000	517	110	N/A	2,120,205,498
2001	520	110	N/A	2,092,964,256
2002	525	110	N/A	2,143,445,502
2003	532	96	N/A	2,187,787,461
2004	537	90	N/A	2,235,616,682

Note: (1) Not available on calendar year basis.

(Concluded)