

ROCK ISLAND COUNTY, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended November 30, 2023

Prepared by:
April Palmer, County Auditor
Amanda Van Daele, Chief Deputy Auditor

Rock Island County, Illinois

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Rock Island County, Illinois

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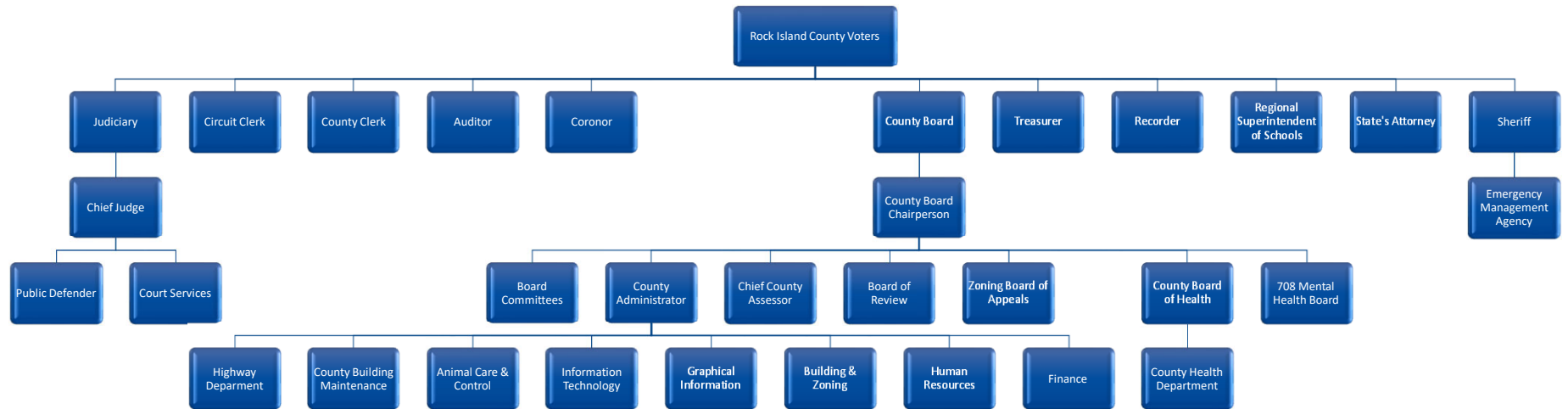
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ROCK ISLAND COUNTY

List of Appointed and Elected Officials

County Board

District 1	Rich Morthland	District 11	Timothy A. Foster
District 2	Melissa M. Baker	District 12	Edna Sowards
District 3	Larry Burns	District 13	Bob Perkins
District 4	Luis S. Moreno	District 14	Enyo Dewith
District 5	Brian D. Vyncke **	District 15	Kai S. Swanson
District 6	Porter McNeil	District 16	Rodney K. Simmer
District 7	Carla Enburg	District 17	Johnnie M. Woods
District 8	Drue Mielke	District 18	Chuck Layer
District 9	David Adams	District 19	J. Robert Westpfahl
District 10	Richard H. "Quijas" Brunk*		

*County Board Chairman

** County Board Vice-Chairman

Other Elected Officials

Auditor	April Palmer
Circuit Clerk	Tammy Weikert
County Clerk	Karen K. Kinney
Coroner	Brian Gustafson
Recorder of Deeds	Kelly Fisher
Sheriff	Darren Hart
State's Attorney	Dora Villarreal
Regional Supt. of Schools	Tammy Muerhoff
Treasurer	Nick Camlin

Appointed Officials

Animal Control Coordinator	Samantha Wiley
Court Services Director	Derrick Hendrickx
EMA Director	Dustin Edwards
Forest Preserve Director	Jeffrey Craver
GIS Director	Josh Boudi
County Administrator	James L. Grafton
Board of Review	Diane Overstreet-Tyler
708 Mental Health Board	Patrick Moreno
Civil Division Chief	Patricia Castro
Public Defender	Hany Khoury
Public Health Administrator	George Verastegui
County Engineer	John Massa
Supervisor of Assessments	Amy K. Allman
Veteran's Assistance	John T. Harlow
Zoning Director	Greg Thorpe
Chief Judge	Clarence M. Darrow



Rock Island County

May 24, 2024

To the County Board and the Citizens of Rock Island County:

The Annual Comprehensive Financial Report (The Report) of the County of Rock Island, Illinois for the fiscal year ended November 30, 2023 is submitted herewith. The Report is management's communication to its taxpayers, governing board, oversight bodies, investors and creditors.

The Report consists of management's representation concerning the finances of the County of Rock Island. Consequently, management assumes full responsibility for the information presented in The Report. To provide a reasonable basis for making these representations, the management of the County has established and up-dates as necessary a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse; and to compile sufficient reliable information for the preparation of The Report in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management we assert that, to the best of our knowledge and belief, The Report is complete and reliable in all material respects.

The County's financial statements have been audited by Baker Tilly US LLP, Certified Public Accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the County for the fiscal year ended November 30, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. For the year ended November 30, 2023 Baker Tilly US LLP have issued an

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COUNTY AUDITOR
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CHIEF DEPUTY

Rock Island County, Illinois

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Internal Auditor

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unmodified ("clean") opinion on the County of Rock Island's financial statements. The independent auditors' report is presented as the first component of the financial section of The Report.

The compliance report of the independent audit of the financial statements of the County was part of a broader federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on those involving the administration of federal awards. These reports are Schedules of Expenditures of Federal Awards and are available issued separately with the County's audit package.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Rock Island County was incorporated in March 1831 with its Charter adopted in July 1833. It is located in the north-western portion of Illinois along the Mississippi River and currently occupies a land area of 452 square miles (approx. 289,280 acres) and serves a population of 143,819 residents (Source: U.S. Census Bureau, 2018-2022 ACS 5-Year Population Estimate). Major cities within Rock Island County include the City of Rock Island, the City of Moline, the City of East Moline, and the City of Silvis. The County also consists of the Village of Milan and 10 other smaller communities with populations less than 5,000 residents each.

Rock Island County operates as a township form of government. Policy-making and legislative authority are vested in a County Board consisting of a part-time County Board Chairman and eighteen other members. The governing board is responsible for, among other things, passing ordinances and resolutions, adopting the budget, and passing policies and procedures. The Chairman or specific committees of the County Board appoint board members to Bi-State Regional Commission, Rock Island County Emergency Telephone System Board, Rock Island County Merit Commission, Illini Hospital District, the Rock Island County Metropolitan Airport Authority, and various fire protection, conservancy and sanitary districts within the County. Because these appointments do not include a majority of the County Board these organizations are not

part of the financial statements of the County. Each Board member is elected in 4- or 2-year staggered terms with all 19 member's positions up for election every 10 years, and with one member elected per district by district. In conjunction with the 2020 Census and redistricting that is done at that time, the board downsized from 25 to 19 members when the entire board was up for re-election in November 2022. In May of 2015 the board hired the first County Administrator to bring professional knowledge and organizational structure and consistency to the County. This person acts as budget director, public relation director, economic and county properties developer, and grant & bond liaison. The Administrator reports directly to the Board and has supervisory responsibilities of non-elected leadership offices of the County. Some of those offices also primarily report to a small individualized board that includes one member appointed from the County Board. These are the Health Department, Mental Health, and Veteran's Assistance offices. The County Board has hired a Finance Director who reports to the County Administrator as well as directly to the Board and assists with these duties in addition to helping the Board develop the annual budget each year.

Illinois law determines the functions and services of county government. Rock Island County provides a full range of services to its residents. Some of these services include education; construction and maintenance of roads and bridges; veteran's assistance; physical and mental health services; zoning & GIS, general administration and recreational activities. The largest portion of the County's expenditures are for judicial, public safety, and correctional facility services, which include the State's Attorney, Public Defender, Circuit Clerk, Circuit Court, Court Services (adult and juvenile probation), Animal Control, Coroner; and the Sheriff's functions (law enforcement and the county correctional center, emergency management, and County building safety).

Other functions mandated by state statute include the maintenance of the property tax system; voter registration and the election system; maintaining vital records such as birth, marriage, and death certificates; and the recording of deeds and other real estate records.

The County had operated a nursing home until in 2020 the County Board voted to sell the home to a private company. This was primarily due to the declining financial stability of the home as County owned with the tax levy at its maximum allowable. The completion of that sale occurred October 1, 2020. The \$4 million sale price was not sufficient to cover the bonds and other debt obligations incurred by the home while owned by the county. Therefore, this portion of the bond principal outstanding was defeased into an escrow account. The remaining portion of all debt incurred up to the closing of the sale will be paid over the lifetime of the bond payments. Those payments are scheduled to continue through 2027

and will be paid by revenue from continuing the Nursing Home property tax levy.

Voters also approved special property taxes in 1976 to help fund mental health services, in 1995 to fund a Cooperative Extension Education Service, and in 2000 to fund a Children's Advocacy Center.

The financial statements of Rock Island County include as part of its primary government the Rock Island County Forest Preserve Commission and the Public Building Commission. Both are blended component units with separate tax levies, and fiscal year ends. They are also audited independently from the County by other external auditors. The Forest Preserve District has operated under its own FEIN since August 2013, and operates separately from the County. However, its governing commission is comprised of the same 19 members (reduced from 25 on 12/01/2022) as the County Board.

The Rock Island Tri-County Consortium, which is legally separate from but receives all its grant funding through the County, is presented as a discrete component unit.

Rock Island County is empowered to levy a property tax on properties within its boundaries. Taxes assessed the prior year are due and payable in four equal installments in the current year beginning in June, with subsequent installments due in August, September and November. No penalties are assessed for early payment by a property taxpayer. Rock Island County is one of only two counties in the State of Illinois that offers its taxpayers four due dates as opposed to two.

Formal budgetary integration is employed as a management control device during the year for the general fund and most special revenue funds. The annual budget serves as the foundation for Rock Island County's financial planning and control. The County follows these procedures in establishing the budgetary data reflected in the combined financial statements: 1.) At a regular or special called meeting of the County Board in November, the proposed budget for the fiscal year commencing on the following December 1 is submitted. The budget includes proposed expenditures and means of financing them. 2.) Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance. 3.) Transfers of budgeted amounts across object categories (salaries, benefits, operations, capital expenditures, and transfers), or any budget increases by means of an emergency or supplemental appropriation can occur throughout the year but require approval by two-thirds of the County Board Members. 4.) Budgets for the general and certain special revenue funds are adopted on a basis consistent with generally accepted accounting principles. 5.)

Expenditures may not legally exceed the total amount of the revised budget appropriations of individual funds and departments.

Formal budgetary integration is not employed for debt service and capital projects funds, because effective budgetary control is alternatively achieved through the debt payment provisions of the obligations outstanding or County Board approval of the specific capital project. It is also not utilized as a control mechanism in agency funds as those amounts are controlled according to use from the source revenue and/or purposes for collection thereof.

Factors Affecting Financial Condition

Local Economy

State of Illinois The State of Illinois has over the course of the last few of its fiscal years begun to turn around its past budgetary problems, which in turn has an impact on Rock Island County in a hugely positive manner from increased Local Governmental Distributive Tax revenues. State Income Tax, Sales Taxes, Replacement Revenues, and Auto Lease Tax portions received by Rock Island County are continuing to be higher than ever before. Replacement Revenue did suffer a large decrease in this current state fiscal year beginning July 1, 2023. However, it remains overall higher than the 3 prior years (2019-2021) and therefore our receipts are still up. Also, in our fiscal year 2023 we only received the state's collections for the months of July-September of this revenue decrease. Much of the offsetting increase of other tax revenue is due to the taxed on-line sales of goods. There is also Cannabis Sales Tax revenue in Rock Island County that continues to increase. It is reported by the Comptroller's office that now the backlog of bills due is caught up and therefore, we are receiving our amounts due in a timely manner instead of waiting for receipt months later. The Coronavirus (COVID-19) implications to the State and its shared revenue sources to the county were estimated at a much lower level. This originally forced the county to examine operational reorganization and cuts to be prepared for this. We continue to reap the benefits of increased fund balances especially in the General Fund from that course of action. There are many new State grants available to the County that we have been taking advantage of applying for like never before affording the ability to do much needed improvements without the need to utilize other county revenue sources as well. The State improving its fiscal position and receiving credit rating upgrades across multiple rating agencies also has helped keep the County's finance rates low saving costs and providing the groundwork for our ratings to increase as well over the last few years.

COVID-19 Results The result of the available COVID-19 distribution of funds at both the State and Federal level has been positive to Rock Island County. It has been timely and in certain areas beyond expectations. This helped the county deal with a sudden shift of spending not previously covered by budget, but necessary in the efforts of battling the pandemic. The County did also cut expenses due to the uncertainty surrounding the pandemic, such as impacts of revenue loss as this was not speculated to be a covered outcome. That cut in expenses was accomplished through the ability to restrict services to the public. The County has been able over the course of the last two (2) years to budget healthier and replace workforce that has been missing due to prior revenue constraints. The Board however is still remaining conservative in trying to level spending beyond direct state or federal relief, so the county can continue in future years beyond this without falling into the position that created past financial difficulties.

Population Rock Island County is part of the Davenport-Moline-Rock Island, IA-IL MSA (metropolitan statistical area) commonly referred to as the "Quad Cities", which also includes Henry County, IL; Mercer County, IL; and Scott County, IA. In 2020, the total population of the MSA was 384,324, an increase of 4,634 people from 2010's reported 379,690 count (2010 & 2020 Census). Rock Island County's total population in 2020 was 144,672, a decrease of 2,874 since 2010 (147,546). It is projected that Rock Island County's population will decrease by 1,563 people from its 2020 population to an estimated 143,109 people in 2030. In comparison the MSA is expected to increase by 2,997 people to a population of 387,321 by 2030 (Source: Woods & Poole Projection, 2023).

Labor Force In 2023 the annual average labor force of Rock Island County was 67,181, down 8.97% over the past 10 years from a 2012 labor force of 73,808. The MSA's labor force in 2023 had an annual average of 188,132, a decrease of 3.99% from the 2013 MSA annual average labor force of 195,964. Rock Island County's unemployment rates had been steadily declining since reaching 9.6% in 2010, with an annual average of 4.8% in 2019. Rock Island County's unemployment rate rose again to 9.6% in 2020 largely due to the coronavirus. In 2022 Rock Island County's annual average unemployment rate was 4.31%, but increased to 5.1% in 2023. The MSA's annual unemployment rate in 2022 was 3.8% after reaching 5.4% in 2021. The unemployment rate in 2023 increased to 4.3%. (Source: U.S. Bureau of Labor Statistics, Illinois Department of Employment Security).

Employment The economy of the area has traditionally centered on farm implement manufacturing and agriculture. In the last twenty years there has been a shift from manufacturing jobs into a service providing sector. This shift in the Quad Cities area economy has been in the professional, non-professional, retail and wholesale sectors of the economy. Within that

sector, Professional and Business Services, and Health Care and Social Assistance both showed the greatest increase, growing over 50% within the last 20 years. Also, within the Service Providing Sector, the Education and Health Services area has seen substantial growth increasing by roughly 50% within the same time frame. The largest decreases in the Goods Producing sector were in Durable Goods & Manufacturing, offsetting some of those service sector increases. As of 2023, the top industry for employment in Rock Island County was educational services, health care, and social assistance which employ 20.6% of the employed work force. Manufacturing and Retail Trade were the next highest employed with 15.9% and 12% respectively. The MSA follows similar trends, with 21.2% of the employed work force being employed in educational services, health care, and social assistance, 15.5% in manufacturing and 12.5% in retail trade. (Source: U.S. Census Bureau, 2018-2022 American Community Survey 5-Year Estimates).

Among some of the major businesses in the area are: The Rock Island Arsenal, Deere & Company, Tyson Fresh Meats, Unity Point-Trinity Medical Center, Bally's Casino, and X-Pac (Export Packaging).

As was mentioned, education is a major employer in the County. There are 10 total traditional public-school districts operating within Rock Island County. Moline and Rock Island school districts are still in the top twenty employers in the County, and Black Hawk College, a post-secondary education facility, retains its position within those top twenty as well. The County also has a major presence within the area of Augustana College and Western Illinois University.

Rock Island County, along with the Quad Cities area is recovering from the economic ramifications of COVID-19. The Illinois Quad Cities metro area continues to enjoy relatively low levels of unemployment compared to other Illinois metro areas. The region is showing signs of continued, but slow, recovery in the past months. From 2010 to 2019, the unemployment rate decreased, as did the total civilian labor force, albeit slightly. In 2020, the unemployment rate and labor force decreased significantly due to the effects of COVID-19. In 2023, the unemployment rate returned to levels that were comparable to those seen before the pandemic. The civilian labor force continued to recover in 2023, and is still yet to reach pre-pandemic numbers. (Source: U.S. Bureau of Labor Statistics, Illinois Department of Employment Security).

From 2010 - 2019 there were an estimated 4,893 jobs/employment added across all industries in the MSA's economy, reaching a total employment count of 187,522 in 2019. The annual average employment has stabilized from the impacts of COVID in the MSA, showing only a slightly decrease in

2023 to 180,047 from 180,504 in 2022. (Source: U.S. Bureau of Labor Statistics).

As for the development of major infrastructure, the I-74 Bridge Replacement and installation of the Sterilite facility in Davenport, IA ranks high as noteworthy developments. Rock Island County is experiencing development as well, including the expansion of Trinity Hospital in Moline, the installation of the pharmaceutical firm divvyDOSE, and an expansion in production volume for Arconic Davenport Works. Rock Island County recently began the first steps to fund a replacement of the Interstate 80 Bridge over the Mississippi River. Recently, Old Dominion Freight Line has opened new business centers in Rock Island, IL.

The center of the region's economy from an employment perspective continues to be the Rock Island Arsenal, with over 6,000 civilian and military personnel working on the base. Military budget cuts, sequestration and base realignment are all possible threats to this vital economic asset. The FY 2012 National Defense Authorization Act (NDAA) provided contracting flexibility to the Rock Island Arsenal. The 2012 NDAA gave the Arsenal's manufacturing center the unlimited ability to partner with the private sector.

Other regional assets include the Mississippi River, Interstate Network, the International Airport, and multiple Fortune 500 companies, such as John Deere. Augustana College, Black Hawk College, Eastern Iowa Community Colleges, St. Ambrose University, and Western Illinois University have all made significant investments to the buildings on their campuses, as well as improving the quality of education and programs provided at their facilities.

Long-term financial planning

Particular focus was placed on the General Fund before and throughout the Coronavirus pandemic as its deteriorating fund balance and cash flow issues were exacerbated by the fact that for multiple years its property tax levy has been at the maximum allowed. The County Board was always directed through the budget and finance committees to concentrate on long-term additional revenue options. The issue of discussing a referendum to collect a county wide additional quarter cent sales tax for public safety was even an annual discussion for a few years. However, due to the State revenue sources as well as some internal fee revenues increasing so largely over the last couple of years, the financial health of the General Fund has not been as concerning. Attention became focused on the American Recovery Act funds announced early in 2021 as a means to counteract the effects of the Coronavirus pandemic. Much research and discussion has been necessary to properly

expense the approximate \$27.5 million allocation the County received total over the 2-year period of 2021 and 2022. This will be a focus until the final expense or obligation date of 12/31/2024 with those expenses obligated being finalized by 12/31/2026. Administrative office buildings' improvements are approved and underway currently, the largest single use of these funds so far. New technology up-grades and Sheriff squad car fleet will also be a continued focus. A 10-year loan from Circuit Clerk Bonds unclaimed in the County has provided some relief to the General Fund since December of 2017 as well. This only has affected cash on hand and is not a reflection of the increase in fund balance. Maintaining vital public services at the lowest costs possible has been a continued goal of all General Fund offices over the past two decades and will continue to be. It took all the additional COVID reimbursed expenses, cuts in areas such as capital improvements and service levels provided to the public as a result of many lay-offs of employees, to finally end the 2020 fiscal year's fund balance at a level that agrees with policy. A 3-month reserve of fund balances has been a board approved policy for years. With the increases in revenue sources listed the 2023 fund balance as well as cash is now at a healthy level and growing year over year. This cash is being invested at incredibly high rates of interest which also contributes to the balances of savings. It continues to grow while also sustaining staff, providing wage increases, and providing services at the proper levels at least into the near future. Revenue will remain the focus so as costs continue to go up and pandemic aid sunsets, currently between 2024-2026, that this growth in fund balance does not become once again depleted. Monthly State shared revenue reports to the Board aid in this careful watch especially as the Replacement Revenue and some sales taxes are beginning to fall substantially short of the last few years' levels.

Cost Allocation Studies: General Fund revenue has been boosted by updating fee cost studies periodically by an independent company. The last in-depth study was performed at the beginning of 2017 to be used in billing other funds proper current administrative costs owed the General Fund and Liability Insurance Fund in the County's 2017 and future fiscal years. The results of this study suggested increased fee revenue to the current maximum with the understanding that we need to remain conservative to the other funds and entities. This revenue generation has been fairly significant to the General Fund over the years. In comparing this study with the prior administrative cost study the differences were very large in many areas. It was researched as to the reason and whether the fund charged could handle the additional burden. Billed amounts, most of the time lesser than the cost study's suggestion, were set and have remained the same or lower since. In the 2020 and future years' budgets the judicial system has decided against budgeting to reimburse the General Fund for its administrative costs as not an efficient use of those funds in light of the expenses needed for unfunded court system

mandates and possible Safe-T Act consequences. Also, unable to sustain the burden of paying these costs is the GIS fund. It was much reduced in 2023 and discussions are held to consider it being completely omitted from the 2024 budgeted expenses. This will help this special revenue fund regain its fund balance levels to meet on-going costs.

Early Retirement Incentive: The County Board had granted an early retirement incentive in 2015 if employees had met certain criteria. The result is now the on-going payment for the additional retired individuals through our annually calculated IMRF rate. Some temporary savings was recognized when at first those positions were kept vacant if possible, or if hiring into those positions, it was at much lower starting wages. Fortunately, due to wise investing since then, the IMRF retirement system's funding is close to 100%, benefitting the County by passing on reduced rates charged each year for its employees. Nevertheless, extra payments on this balance due or pay-off of the cost would greatly benefit future rates lowering expenses in many funds in the future.

Risk Mitigation: Rock Island County updated its risk management plan and while the intent is to mitigate risk, a subsequent result is that additional employee salary money, currently approximately \$4.1 million, is paid by the Liability Insurance Fund rather than from the General Fund, or any others that are General Fund supported, such as Animal Control. This shift is designed to reduce future liability expense for the county as employees become more aware through training or additional job responsibilities to protect the county from undue liabilities.

Hope Creek Care Center: Prior to 2020 the County owned and operated a nursing home and care facility. The history of Hope Creek Care Center began when Rock Island County secured funding through two bond issues to construct a new 245 bed nursing home in the County and replace the existing facility. The opening of the new facility was in May of 2009. By the end of the 2009 fiscal year the facility was at 95% capacity. During FY10 repayment of said bonds had begun with the first interest payment due in May of 2010 and principal in November of 2010 thus increasing expenditures for the home exponentially. With the economic conditions of the area bringing interest rates to historic lows, the County Board researched and refinanced some future years of the home's then current bond issues in 2013. This was researched again in 2016 and found to be a cost savings for most of the remaining payments due of those current issues. This front-loaded most of the savings over the next couple of years. The hope was it would give management time to implement other cost savings steps. The 2006 and 2007 issues were paid in full as of 11/30/2018. However, the 2 remaining issues' principal amounts due had increased substantially that same year as the refinancing front-loaded savings time period had elapsed.

Financial conditions had worsened at the home due to the State of IL enacting a nursing home bed tax at a rate of \$6.07 per bed per day retro-active to the assessment month of June 2011. The first payment was withheld in October of 2012 and continuing. Through 2015 this had created over a half million dollar decrease in Medicaid revenue per year. The home was forced to issue the first of many future local bank loans in May 2013. These loans were tax anticipation warrants. Therefore, pay-off of these is scheduled in the same incremental percentages as the home collects its property tax revenue throughout the fiscal year. Each year the entire loan obligation had been paid back by fiscal year end until 2018 when only refinancing a new loan was sufficient to pay off the old loan principal. These tax anticipation loans had grown over time. Extreme property tax dependency had been needed to continue the operations. Once the property tax rate had reached its maximum levy amount the County Board even tried a referendum vote to increase it in November of 2014. This vote failed causing the continued depletion of all other financial resources. Maximum tax anticipation loan amounts were drawn within the 2020 fiscal year to \$2,300,000. Additional inner county loans had been extended to the home, worsening over time. Some continue to exist to this day. A County Board vote was therefore taken in early 2020 to sell the home to a private company due to the financial instability and unsustainability of the home. With the closing of the sale of the home October 1, 2020 the hope was that it would continue to be a viable business in the community providing jobs and homes for those in need. It has to this day; however, it will no longer be a cause for additional property taxes and loans to the County and its taxpayers. There has been consequently a continuous reduction in property taxes each year since that sale date and all of the debt existing for the home (currently at almost \$5.9 mil down from \$9.2 mil just one year ago) shall be paid off by 2027 when the Nursing Home tax levy will cease to exist. With newer financial stability however, the County has made larger payments than anticipated towards Hope Creek related future debts with the goals of removing the associated tax levy sooner than 2027. This will help stabilize tax rates and compensate for new higher county-wide assessed values.

County Buildings: To address the inadequate working conditions in the now prior Courthouse, an annex was added to the existing Justice Center. This eliminated that Courthouse Building use, and the liability & safety issues surrounding it. The Public Building Commission issued the required \$28 million in new bonds in 2016. These were financed to continue current levy rates to pay these off into future years. This way, property taxpayers would not suffer significant tax increases to pay off this additional debt. The Annex was fully constructed in 2018 and an open house was held December 3, 2018. Throughout the fiscal year of 2018 and continuing all through 2022, there were many discussions regarding the destruction of

the prior Courthouse. Despite the proposals to repurpose the old Courthouse building over the years, the belief has remained that the destruction per contract is in the County's best interests. There was a ruling by the Illinois Appellate court that the County was to consult DNR and follow all requirements necessary to complete a recordation process to finalize the destruction. Actual demolition occurred in April 2023.

Also deteriorating beyond scheduled annual maintenance coverage is the County Office Building. The HVAC system, front entrance, restrooms, elevators, electrical to accommodate technology, worn and trip hazard carpeting, and many other issues has begun through a County Board approved renovation contract throughout 2022-2024. Much of this will be covered through utilization of American Recovery Act Funds. Other major ARPA obligations are addressing needed maintenance at the original County Jail portion of the Justice Center. These include updating pneumatic controls, duct work cleaning, and a new air handler system.

Treasurer: The safety and security of funds and personnel alike continue to be the top priority of the Treasurer's Office. Beginning in FY2023 and continuing, we began to make several physical upgrades to the office ranging from public space access and automatic and coded locking. Additionally, the Treasurer's Office with partners in the banking industry invested responsibly capitalizing on the interest rates available for CDs. There will be continued collaboration to implement positive payee for accounts payable and new methods for securing collateral of funds held at our depositories. Property tax payers will also see some service improvements, including a QR code on their bill that will allow for easy payment online.

Circuit Clerk: As quoted by the Illinois Supreme Court, "Illinois has a long history of pretrial reform efforts starting with the abolishment of bail bondsmen in 1963. Those efforts continue as Illinois becomes the first state to abolish cash bail on Sept. 18". The effective date of September 18, 2023 brought an immense number of new policies and procedures for implementation. The elimination of cash bail is only one piece. The section below in italics, originally included within the 2022 narrative indicated the January 1, 2023 effective date. However, the Pretrial Fairness Act was stayed by court action until such time as the Illinois Supreme Court could hear arguments on the constitutionality of the Act. They ultimately decided portions of the Act were constitutional so they set a new effective date and some additional guidelines.

Much of 2022 was spent preparing for the Pretrial Fairness Act and the associated procedural changes needed, set to take effect January 1, 2023. We are anticipating drastic reductions in fees collected as a result of the changes with bail reform. Currently, when a person bonds out the

clerk receives 10% of the bond regardless of charges filed. Additionally, when a person is sentenced if they posted bond, the bond is often applied to fines, fees, and costs. Often times a pay plan is setup for any remaining amounts owed. However, as a result of the Kankakee County Circuit Court finding a portion of the Act unconstitutional, the Supreme Court of Illinois will provide further clarification and direction in 2023. The portion of the Act found unconstitutional is the section regarding bail reform and the pre-trial release provisions.

During 2023, we continued to work on the court backlog including verification of case documents for review of accuracy. With the transition to an electronic record, documents submitted in a paper format whether from a self-represented litigant, attorney, court partner, or from the Court, must be held for 30 days, verified for integrity within the document management system, and then they are allowed to be destroyed. Because of our staff shortage, our supervisors started working overtime in an attempt to preserve the integrity of our records. Our supervisory staff verify all paper records including documents processed by our newest staff and trainees. We anticipate our verification project to last through 2023 and wrap up in the first quarter of 2024.

Staff shortages, disparaging wages, and outdated job descriptions were addressed in 2023. After review and comparisons of numerous circuit clerk offices across Illinois, we successfully presented to the County Board of Rock Island County, new job descriptions with proper alignment of position classifications to more accurately reflect the tasks performed within our office. With the transition of electronic records, among numerous changes to complicated tasks, and to retain skilled labor we found it imperative to redesign the labor structure within our office with an effective date of December 1, 2023.

Property Tax Maximization: During the summer of 2017, taxing bodies included in the Quad Cities power station (Exelon) property tax code started negotiations on a fair property tax to be paid by Exelon. These negotiations were completed and approved by the Rock Island County Board at the February 2018 County Board meeting. This resulted in Exelon agreeing to pay a fixed cumulative amount of \$13.5M in property tax for each of the next three years through fiscal year 2021, \$12.5M for the fourth year (2022), and \$11.5M for each of the final three years of this seven-year agreement (2023-2025). Prior to this agreement Exelon was paying just over \$8M in cumulative property taxes. This has been distributed annually to the various taxing bodies encompassing its locational jurisdiction. This approximate 69% increase in revenue will help Rock Island County's finances. However, Rock Island County property tax levies will only see a small portion (approximately 12% in 2023 collections & 11% accumulative) of this extra seven-year limited revenue. The county is anticipating the end

of this agreement and has begun gathering with the other taxing districts affected to put together a new mutual agreement.

Major Initiatives

In November 2011, members of the County Board, Elected Officials, Department Heads, and other county employees met to determine goals for the County to work on in the future. No meetings of this type have taken place since. The County Board has accomplished some and continues to strive to achieve these goals. The following are the top ten goals and future actions those members of this session felt important to the continued development of the County.

1. Investigate new revenue sources.
2. Attract new businesses and keep existing, specifically John Deere.
3. Develop a Courthouse/Justice complex – specifically new courtrooms.
4. Better understand the County's workforce.
5. Have help from an economic development professional for the County.
6. Begin developing Loud Thunder and Martin Farm there.
7. Continue to implement I-74/Amtrak.
8. Promote early voting.
9. Look at existing expertise in the County and leverage it.
10. Tap into the existing area resources such as the Casino.

The first goal is constantly being considered, as in “Long-term Financial Planning” above, so that services are kept updated and impact to employees is minimal. Access fees to digital records as well as the new cannabis sales tax revenue is helping to meet this goal. Laws requiring on-line sales tax being charged is generating additional revenue since society has shifted to ordering more and more on-line as opposed to store shopping. We are also applying for and receiving more state, federal, and local grants than ever before.

The County first hired a County Administrator in 2015 to focus highly upon economic development into the future. This individual will assist the county board in a professional capacity to accomplish parts of many of the other goals listed as well. The first focus was to make the decision to sell Hope Creek Care Center. This allowed the facility to stay open employing local citizens and housing the patients that came to know and love the facility as their home. The determination of demolishing the old Courthouse building was a high priority focus of this individual as well. Focus also shifted to the board regarding the decision to downsize the number of board members from 25 to 19 during the 2022 all member election cycle. The Board also focused more on their need to understand the new

financial situation of the county and budget better after the pandemic and in utilizing the American Recovery Act funds to the fullest potential, and realized the County Administrator needs assistance in this area. They decided to hire a Financial Director for the first time ever to accomplish this. These positions have been vital to the County Building renovation process the previous year as well as the current year as well as keeping communication open between board members and office holders & directors.

The new I74 Bridge was completed and open to motorists, bikers and pedestrians as of April 27, 2022. Throughout 2023 the remnants of the old I74 span was demolished during three different detonation with explosives.

Defending the right to vote and America's democratic system has been the paramount task of the Rock Island County Clerk's Office as the Election Authority especially during the last several election cycles. State and Federal grants have assisted the Election Authority in bolstering cybersecurity, expanding voting options, & replacing election infrastructure.

Other grants, like funds provided by the CARES Act, also expanded the availability of safe voting by mail as well by providing the option for a secure ballot drop box. As a result, in the 2020 General Election, 26,639 ballots were returned by mail or dropped off at the secure box in front of the Rock Island County Office Building. Four years prior in the 2016 General Election, only 7,777 ballots were voted by mail. Additional upgrades to voting equipment are planned to further increase security of the vote and access to the ballot, using a combination of local, State, and Federal funds.

Since 2012, voter turnout has ranged from a low of 45,527 voters in 2014, to as high as 67,337 voters in 2020, out of approximately 90,000 registered voters. The general trend in voter participation has seemed to increase along with the security & access initiatives of the Election Authority and the various grants. The Rock Island County Clerk's Office will continue to increase the trends for safe, secure, and large turn-out elections.

Continuation of a new health plan choice has occurred since it was revealed in 2012 with slight premium payment adjustments through the years to both employee and County although more proportionally to the County. This new premier plan promotes health. A mandatory screening is administered to see how many metabolic syndrome risk factors a participating employee has. If the screening results determine the employee is required to complete a counseling program, then that employee will be contacted. The goal is to have a healthy workforce and the program also saves the employee and the County money.

The reporting requirements for the American Recovery Plan money became official in April 2022. During the year the County Board assessed spending needs of these funds in accordance to the ever-changing rules prior to this. They decided to hire a Program Manager in October 2021 to become the expert interpreter of the rules and to perform the required reporting. We did apply for and received our entire funds allotted to us- \$27,558,333.00. Discussions were held throughout the year in accordance with the budget process as to spending. It was decided the County's deteriorating infrastructure would be a main focus, especially the HVAC systems in a couple of County owned buildings. It would also be focused to public safety vehicle purchases. During the pandemic prisoners in the jail were not allowed to be moved so making the shortage of staff there even more of a problem. Overtime costs of the correction officers skyrocketed. They continue to be high covering staff shortages as the workforce has changed dynamically. A continued issue in our courts has been the undying backlog of cases after reopening post-pandemic. Therefore, these funds have been helpful in covering these new expenses. The financial situation within the county has begun to turn around with the improvements at the State level. A new source of income was online sales being taxed. As people were home during the pandemic they were buying online more than ever and some of that new trend has continued. Another new revenue source has been from cannabis sales tax. On January 1, 2020 recreational marijuana usage was legalized. Shortly afterwards, the county started receiving cannabis sales tax revenue. This revenue has continued to increased year after year. There has also been an increase from some other state shared revenue, this includes replacement revenue which more than doubled between 2021 and 2022. While the 2023 pinnacle did not reach the 2022 threshold, it did surpass the prior years by a wide margin.

Cash management policies and practices. Cash temporarily idle during the year was invested in Blackhawk Bank & Trust, American Bank, PFM Asset Management LLC, Illinois Metropolitan Investment Fund, and certificates of deposits at First National Bank, American Bank, IHMVCU, Quad City Bank & Trust, BankOrion, Moline Municipal CU, Clock Tower Bank, Old National Bank, CBI/SENB Bank, and Blackhawk Bank & Trust. The maturities of the investments vary. Investments, which consist primarily of mutual funds, are reported at fair value as determined by the fund's current share price. Earnings from these pooled investments are allocated monthly to the appropriate funds based on the average daily investment balance for each fund. All funds are collateralized or insured by the Federal Reserve or an agency of the federal government through the FDIC, FSLIC, NCUA and/or held in a safekeeping account by pledged securities through a third party Custodial Bank.

Risk Management. The County is self-insured for risk exposures related to worker's compensation claims, general and automobile liability claims, and also in its Employee Health Benefit Plan. The County does have property insurance with an outside firm. Times of unfortunate health circumstances within membership will adversely affect the financial stability of a self-insured entity's fund. Claims settlement and loss expenses are accrued in the Employee Health Benefit Plan Fund for the estimated settlement value of claims reported and unreported arising from incidents in the health care of members during the period. All claims handling procedures are performed by an independent claims administrator. An independent Employee Health Board meets with experts to decide premium costs of both County and employees to sustain the fund. The County levies for a liability reserve property tax, recorded in the Liability Insurance or Tort Liability fund within these financial statements to provide for claims settlement and loss expenses for the estimated settlement value of worker's compensation, general liability, and auto liability claims reported and unreported arising from incidents during the year. An independent Third-Party Administrator has been contracted and has been handling worker's compensation claims since May of 2015. The efficiencies of processing claims and proper assistance in cases of legal dispute is proving invaluable to the County Human Resources Department in time and cost saving ways. The liability reserve is in exception to the long term portion of such estimated claim settlements which are recorded until spendable resources become available to liquidate such liabilities.

Pension and other Post-employment Benefits. Rock Island County participates in a defined benefit pension plan through the Illinois Municipal Retirement Fund, which provides retirement benefits for all officials and employees of the County whose position normally requires at least 1000 hours of service per year. These benefits are paid in addition to social security benefits. The County also provides for postretirement health care benefits to employees under required provisions and as approved by the County Board. Additional information on Rock Island County's pension and post-employment benefits can be found in the notes to the financial statements.

Awards and Acknowledgements. The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Rock Island County for its Annual Comprehensive Financial Report for the fiscal year ended November 30, 2022. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized Report that satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate. The preparation of this report would not have been possible without the efficient and dedicated service of the entire staffs of the Auditor's and the Treasurer's Offices. Thank you to all other county offices/employees whose cooperation and assistance is necessary to produce this report factually and timely. Credit also should be given to the Bi-State Regional Commission for providing the statistics used in this report. We also wish to express our appreciation for the excellent assistance received from our independent auditors Baker Tilly US, LLP. Acknowledgement must also be given to the County Board for their support for maintaining the highest standards of professionalism in the management of Rock Island County finances.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'April L. Palmer', with a large, stylized initial 'A'.

April L Palmer
Rock Island County Auditor



Government Finance Officers Association

Certificate of
Achievement
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Presented to

**Rock Island County
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

November 30, 2022

Christopher P. Morill

Executive Director/CEO

Independent Auditors' Report

To the County Board of
Rock Island County, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Rock Island County (the County), as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the County as of November 30, 2023 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Rock Island Tri-County Consortium, the discretely presented component unit. We also did not audit the financial statements of the Public Building Commission, an internal service fund, which represents 8%, 39%, and 2%, respectively, of the assets/deferred outflows of resources, fund balance/net position, and revenues/additions of the aggregate remaining fund information and 11%, 23%, and 5%, respectively of the assets/deferred outflows of resources, net position, and revenues of governmental activities. We also did not audit the financial statements of the Forest Preserve Commission Fund, a major special revenue fund, which represents 9 percent, 11 percent, and 9 percent, respectively, of the assets/deferred outflows of resources, net position, and revenues of governmental activities. Those statements were audited by other auditors, whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Rock Island Tri-County Consortium, Public Building Commission, and Forest Preserve Commission Fund are based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of the Public Building Commission and Forest Preserve Commission Fund were not audited in accordance with *Government Auditing Standards*.

Emphasis of Matter

As discussed in Note 3 to the financial statements, net position and fund balance as of November 30, 2022 has been restated to correct a material misstatement due to a change in revenue recognition for the Forest Preserve Commission. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The other supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2024 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Oak Brook, Illinois
May 24, 2024

Rock Island County, Illinois

Management's Discussion and Analysis

November 30, 2023

As management of Rock Island County, we offer readers of Rock Island County's financial statements this narrative overview and analysis of the financial activities of Rock Island County for the fiscal year ended November 30, 2023. This discussion and analysis is designed to assist the reader in focusing on significant financial issues, identifying material deviations from the financial plan (approved budget), and identifying individual fund issues or concerns.

We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal.

Financial Highlights

The assets and deferred outflows of resources of Rock Island County, Illinois (the County) exceeded its liabilities and deferred inflows of resources by \$121,116,834 and \$102,335,562 (net position) at the close of fiscal years 2023 and 2022, respectively. Of this amount, \$17,564,364 for fiscal year 2023 and (\$19,035,308) for fiscal year 2022 represents additional future resources required to fulfill the government's obligations to citizens and creditors.

The government's total net position increased by \$21,185,799 and \$44,340,556 in fiscal years 2023 and 2022, respectively.

As of the close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$87,490,296, an increase of \$13,137,531 in comparison with the prior year. The unassigned Fund Balance is \$34,571,758.

Unassigned fund balance for the General Fund was \$36,621,672 and \$27,202,187 or 118% and 91% of total General Fund expenditures for fiscal years ended 2023 and 2022, respectively.

The County's total long-term debt excluding compensated absences, estimated claims settlements, total OPEB liability and net pension liability, decreased by \$2,210,657 (5.7%) during the fiscal year ended November 30, 2023. The decrease was due to no new issues of debt with the year's actual multiple bond principal and interest payments through jail lease, Hope Creek, and Forest Preserve revenues.

As of the close of the fiscal year 2023, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$1,934,991, a decrease of \$607,339 in comparison to prior year after the impacts of restatement. The bonds' principal and interest payments began December 1, 2006. The current interest rate ranges from 2.25% to 4.00%. The future annual principal payments range from \$245,000 to \$585,000 and end on December 1, 2037. These payments will be made through increased revenue and property taxes in the Rock Island County Forest Preserve District's General and Niabi Zoo funds.

Hope Creek Care Center entered into bonds issued 2006, 2007, 2013 and 2016 to build a new facility for the center in 2008. The first interest payments were due in 2007 with the first principal payment due on December 1, 2009. The remaining issues are 2013 and 2016 with future annual principal payments ranging from \$825,000 to \$985,000 and will end on December 1, 2027. These payments will be made through the Nursing Home property taxes levied.

Continuing through 2023 the American Recovery Plan Act (ARPA) funds that were allocated to Rock Island County were used for recovery after the pandemic including hiring open positions, purchasing technology to up-grade services to the public, and diminish the court system backlog of cases. In 2022 the general governmental services category use began. All Board approvals of use were consistent in utilizing these funds to pay for one-time upgrades to buildings and other capital purchases. The fear office holders want to avoid is paying for items that cause future obligations of funds from normal operations and property tax revenues. Expenses remained the same or reduced in many other areas except for collective bargaining agreement salary and corresponding benefit cost increases. Our employees are our biggest asset as a government entity to serve our citizens and tourists, and the Board approved those increases with that in mind. We continue to monitor State shared and fee revenues closely hoping they continue at higher amounts than in the County's past. Unfortunately, with the state budget that began July 1, 2023 a large reduction of almost 30% in Replacement Revenue was approved. The Board is aware of the effects of that and watch spending approvals in conjunction with other revenue sources. At least throughout the County fiscal year 2023 overall state revenue remained comparable to 2022. Other taxes and reimbursements came in at higher amounts to diminish the reduction of this line. Old debt continued to be paid off as scheduled and also prior years' internal debts were paid down. This is extremely beneficial to the General Fund. Remote work is not being utilized in Rock Island County as a policy. There is concern that tracking work actually being performed in this manner is undependable. It is therefore only granted for certain employees as practical in instances of those employees having an illness and feeling up to work while home or working while on travel. Remote work is increasingly more possible, because of technology purchases and up-grades, and paperless electronic systems.

Rock Island County, Illinois

Management's Discussion and Analysis
November 30, 2023

Increases to property taxes to consume the growth in our EAV was approved and helped to meet expense needs also.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the County's assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The County has functions that are principally supported by taxes (governmental activities). The governmental activities of the County include general government, public safety, judiciary and legal, corrections, transportation and public works, social services and culture and recreation.

The government-wide financial statements include Rock Island County, Illinois and the discretely presented component unit, the Rock Island Tri-County Consortium. There are no other organizations or agencies whose financial statements should be combined and presented with the financial statements of the County.

Fund financial statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 41 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Forest Preserve Commission, Hope Creek Care Center, Liability Insurance Fund and American Rescue Plan Act Fund which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for most of its funds. A budgetary comparison schedule has been provided as required supplementary information for the General Fund, Forest Preserve Commission Fund, Hope Creek Care Center Fund, Liability Insurance Fund, American Rescue Plan Act Fund to demonstrate compliance with this budget on pages 88 through 92.

Rock Island County, Illinois

Management's Discussion and Analysis

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The basic governmental fund financial statements can be found on pages 19 through 24 of this report.

Proprietary funds: The County maintains one type of proprietary fund: Internal Service. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

The basic proprietary fund financial statements can be found on pages 25 through 27 of this report.

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The fiduciary funds of the County are considered custodial funds. Total assets of the fiduciary funds were \$271,488,344 and \$255,895,888 for fiscal years ended 2023 and 2022, respectively.

The basic fiduciary fund financial statements can be found on pages 28 through 29 of this report.

Notes to basic financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's Illinois Municipal Retirement Fund and other postemployment benefit plan, and the General Fund, Forest Preserve Commission Fund, Hope Creek Care Center Fund, Liability Insurance Fund, and American Rescue Plan Act Fund budgetary comparisons. This information can be found on pages 69 through 93 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the notes to basic financial statements and the required supplementary information.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The total net position of \$121,116,834 in 2023 compared to the net position of \$102,335,562 during 2022 represents an increase from a year ago.

Of the County's net position, 49% and 49% for the fiscal years ended 2023 and 2022, respectively, reflect its investment in capital assets (e.g., land, construction-in-progress, buildings, improvements other than buildings, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

Although the County's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

Rock Island County, Illinois

Management's Discussion and Analysis

November 30, 2023

Table 1 - Condensed Statement of Net Position

	Governmental Activities	
	2023	2022
Assets		
Current assets	\$ 160,028,665	\$ 153,956,475
Net pension asset	-	21,742,917
Capital assets, net	96,097,646	88,542,974
Total assets	256,126,311	264,242,366
Deferred outflows of resources	27,058,093	8,975,728
Liabilities		
Current liabilities	33,905,812	38,621,204
Noncurrent liabilities	81,036,516	57,911,282
Total liabilities	114,942,328	96,532,486
Deferred inflows of resources	47,125,242	74,350,046
Net position		
Net investment in capital assets	59,585,597	49,878,511
Restricted	43,966,873	71,492,359
Unrestricted	17,564,364	(19,035,308)
Total net position	\$ 121,116,834	\$ 102,335,562

A restricted portion of the County's net position (36%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$17,564,364 is the additional future resources required to fulfill the government's obligations to citizens and creditors.

Strong increases in current assets, driven by strong revenues in the current year, has caused this net position increase. Capital assets are higher due to the ARPA and other funds spending on building upgrades and equipment necessary for technology, electronic processes, and better service to citizens.

Table 2 highlights the County's revenues and expenses for the fiscal year ended November 30, 2023. These components are subtracted to yield the change in net position. This table utilizes the full accrual method of accounting.

Revenue is further divided into two major components: program revenue and general revenue. Program revenue is defined as charges for services and sales and services, operating grants and contributions and capital grants and contributions. General revenue includes taxes, investment income and other unrestricted revenue sources.

Rock Island County, Illinois

Management's Discussion and Analysis

November 30, 2023

Table 2 - Condensed Statement of Activities

	Governmental Activities	
	2023	2022
Revenues		
Program revenues		
Charges for services	\$ 13,660,253	\$ 14,285,636
Operating grants and contributions	10,104,160	11,543,479
Capital grants and contributions	5,213,169	5,515,187
General revenues		
Taxes	45,766,077	48,153,182
Intergovernmental revenue	17,195,985	18,524,825
Investment income	4,422,958	1,141,252
Miscellaneous	767,212	775,677
Total revenues	<u>97,129,814</u>	<u>99,939,238</u>
Expenses		
General government	24,444,755	14,276,195
Public safety	9,031,694	5,915,879
Corrections	5,844,711	4,929,796
Judiciary and legal	10,166,881	8,915,067
Transportation and public works	8,086,090	5,871,763
Social services	10,120,769	8,210,034
Culture and recreation	7,008,482	6,190,253
Interest and fiscal charges	1,240,633	1,289,685
Total expenses	<u>75,944,015</u>	<u>55,598,672</u>
Increase (decrease) in net position	<u>21,185,799</u>	<u>44,340,566</u>
Net position, beginning	<u>99,931,035</u>	<u>57,994,996</u>
Net position, ending	<u>\$ 121,116,834</u>	<u>\$ 102,335,562</u>

General government expenses increased \$10,168,560 or 71%. Workers comp claims increased by almost double what it was in 2022. Most offices were able to become fully staffed after years of understaffing. This has an increased direct effect in compensated absences, Liability Insurance risk management plan, FICA, IMRF, and Health Insurance expenses for all those General Fund employees. Also, ARPA funds were being used more and more to accomplish the remodeling work and upgrades to buildings of the administrative offices. Where we had a net pension asset in 2022 it did become a net pension liability in 2023 so causing an increase in this category of the government wide calculations.

Public Safety increased \$3,115,815 or 53%. The Jail & Justice Center received many upgrades or repairs. The fleet of squad cars is increasingly more expensive to buy and properly outfit. Grants are utilized when possible but overall expenses did increase. As long term employees are getting closer to retirement the Sheriff's Law Enforcement (SLEP) net change in total pension liability and other post-employment (OPEB) costs have increased significantly.

Corrections expenses increased \$914,915 or 18%. Although during fiscal year 2023 overtime costs began to decrease substantially, the correctional officer's collective bargaining agreement did include another wage increase, and bonus pay. Additional jail technology automation upgrades began. The prior company performing onsite medical and EMR services to inmates fell into bankruptcy, so a new company was found to take over through RFP. Unfortunately, the costs in this new contract were substantially higher so increasing these expenses of the jail.

Judiciary and Legal expenses increased \$1,251,814 or 14%. A new juror system was purchased to integrate with New World Systems through additional awarded funds from the Administrative Office of the Illinois Courts. The cost of this increased expenses in 2023 as the project began. Child Welfare costs were on the rise throughout this year.

Rock Island County, Illinois

Management's Discussion and Analysis

November 30, 2023

ARPA funds were awarded to continue contractual spending for technology needs to perform E-filing and digitization in the Circuit Clerk's office. This increase is also due to the union contract including another year of increased salaries, a shift differential increase, and yearly bonuses in the Circuit Clerk's office & a non-union increase to address some compression issues in the offices of the Circuit Clerk & Court Administration on top of an additional year of increases by the attorneys' contract.

Transportation & Public Works expenses increased \$2,214,327 or 38%. This increase is entirely due to a Rebuild Illinois project to resurface and expand a county road.

Social Services expenses increased \$1,910,735 or 23%. Our Veteran's Assistance offices relocated and expanded services to veterans in FY2023. Upon relocation they also remodeled the interior of the space to accommodate additional employees. They now pay rent monthly as well as the increased salaries and benefits to all employees. The Health Department union agreement provided an increase in salaries and therefore, benefits. The board of health also approved non-union general wage increases. Additional grant funds increased expenses in both the workforce investment fund and Health Department.

Culture and Recreation expenses increased \$818,229 or 13%. Niabi Zoo received various grants to expend to upgrade and build new exhibits to attract more patrons and increase revenue ultimately from that. Additional capital improvement expenses were to improve the Bike Path and hiking trails. A grant as well as Development & Improvement property taxes were used to provide these expenses.

Debt service expenses decreased \$49,052 or 4%. Interest expenses on the bonds due in this fiscal year were lower as more bonds are paid off. On the payment schedules of the bonds outstanding interest rates used to calculate the required payment expense fluctuate year to year. In 2023 some of those were lower compared to 2022, also causing a slight decrease in the interest expenses.

Table 3 below discloses cost of services for Governmental Activities. The total cost of services column contains all costs related to the programs and the net cost column shows how much of the total amount is not covered by program revenues. Succinctly put, net costs are costs that must be covered by local taxes or other general revenue or transfers.

Table 3 - Cost of Services

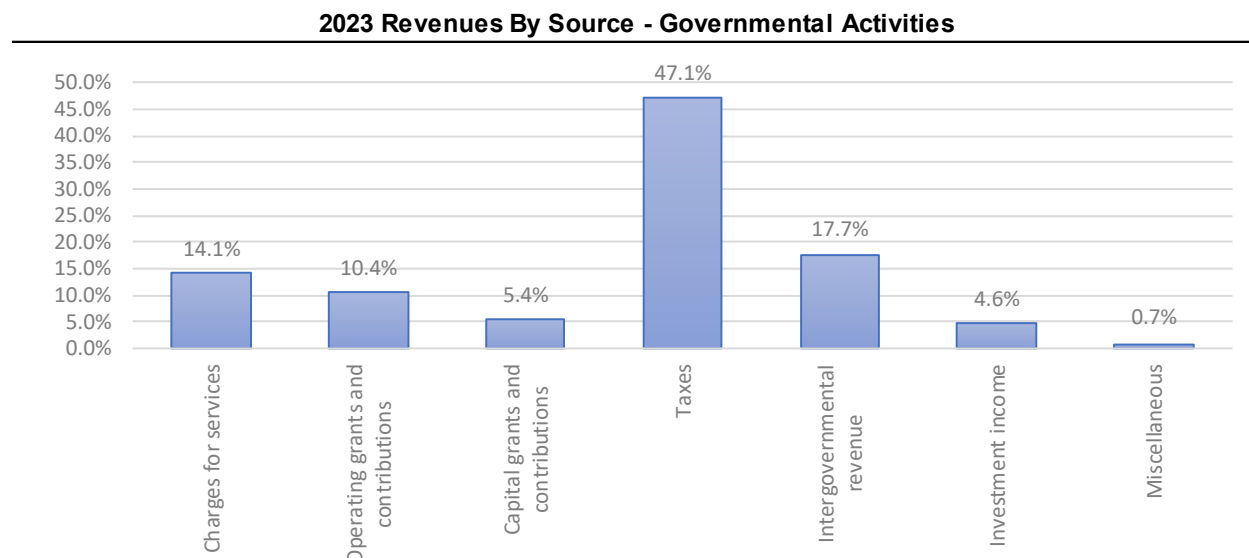
Programs	2023	2022
General government	\$ 24,444,755	\$ 14,276,195
Public safety	9,031,694	5,915,879
Corrections	5,844,711	4,929,796
Judiciary and legal	10,166,881	8,915,067
Transportation and public works	8,086,090	5,871,763
Social services	10,120,769	8,210,034
Culture and recreation	7,008,482	6,190,253
Interest and fiscal charges	1,240,633	1,289,685
Total	<u>\$ 75,944,015</u>	<u>\$ 55,598,672</u>

Rock Island County, Illinois

Management's Discussion and Analysis
November 30, 2023

Governmental Activities

The graph below shows the percentage of the total governmental activities revenues allocated by each revenue type for the year ended November 30, 2023.



Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds: The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$87,487,236, an increase of \$13,137,531 in comparison with the prior year. Approximately 40% of this total amount or \$34,571,758 constitutes unrestricted fund balance.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$36,621,672 while total fund balance reached \$39,584,502. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to fund expenditures of \$31,031,094. Unassigned fund balance represents 118% of total General Fund expenditures, while total fund balance represents a higher amount at approximately 128% of that same amount.

The County's General Fund net change in fund balance was an increase of \$9,175,507 during the current fiscal year. A key factor in this increase was State collected revenues such as Replacement Revenue, cannabis sales and use tax, ¼ cent sales tax, and state income tax. There was an increase to maximize the EAV growth increasing property taxes in the General Fund as well as from the lease agreement between the County and the Public Building Commission to maintain the Jail, Justice Center, and new Annex buildings. This increase in revenue combined with conservative spending of expenses led to the amazing increase in fund balance.

The Forest Preserve Commission Fund has a total fund balance of \$1,934,991 for 2023 and \$2,542,330 for 2022 (restated). The net decrease in fund balance during the current year was \$607,339. This decrease was primarily due to grant funded but not yet received capital outlay increases for the Zoo, Bike Path, and Recreational Trails.

The Hope Creek Care Center Fund has a total fund deficit of \$(1,357,794) for 2023 and had a fund deficit of \$(3,467,076) for 2022. The net increase in fund balance during the current year was \$2,109,282. Now that the home is completely sold, the property tax revenues are used exclusively to pay off outstanding short and long-term debt. We should see this negative fund balance decrease year after year until all is paid in approximately 4 years.

Rock Island County, Illinois

Management's Discussion and Analysis November 30, 2023

The Liability Insurance Fund has a total fund balance of \$12,964,350 for 2023 and \$12,088,268 for 2022. The net increase in fund balance during the current year was \$876,082. This fund's revenue is mostly property taxes and interest driven. Due to the EAV growth being capitalized in this fund, property taxes increased. More cash available allowed the higher interest rates to substantially increase investment revenue as well as the Treasurer's office new investment policy having the same effect. Worker's compensation expenses were up this year but overall liability expenses were well under budget. The new Illinois public act mandating the Sheriff's position salary to be paid no less than 80% of the State's Attorney salary, but the state reimbursing 66 2/3% of the total salary actually is a County savings, therefore increasing fund balance. The Sheriff is paid from this fund because of his risk mitigation work performed on a daily basis and decreasing liability risk always part of the office's policies & procedures since the county is self-insured.

The American Rescue Plan Act Fund was created in 2021 to hold grant funds from the America Rescue Plan Act and transfers to other funds upon the incurring of allowable expenditures. Revenues are recognized when expenditures are incurred and transfers are made to the fund when the qualifying expenditure originated. Therefore, the fund has a net position of zero as all revenues are spent directly out of the fund or transferred to other funds.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget for the General Fund can be summarized as follows:

The total original revenue budget of \$28,934,094, excluding transfers in, was increased to \$29,382,193 (an increase of \$448,099). This increase is mostly due to grants. Therefore, in keeping with County policy of not overstating revenues, grants that are new, unanticipated, or covering multiple years are not budgeted. Then, upon receipt, the corresponding expense is budgeted as well. Also, some fee revenue was increased to meet internal transfers.

- A small grant covered most of the local elections' postage costs for the push to vote-by-mail
- Grants were received for up-grades in technology in the Courts' offices
- Continued Sheriff Justice Assistance grant revenue awarded
- Federal and State grants were received to help promote emergency preparedness
- A continuous Death Certificate Surcharge grant was awarded to the Coroner
- A smaller local grant was received from the County Waste Management Agency for promoting recycling within county buildings
- Recorder fees were up due to new home purchases and home improvements.

Variances in the actual revenues over final budgeted revenues totaling \$7,331,020 were due to mostly the state shared tax revenues such as replacement revenue, sales & use tax, cannabis sales tax, and ¼ cent sales tax that were budgeted according to budget the year prior as opposed to the actual collected and anticipated. There was also a continued major increase in interest that was not captured by the budget.

Variances in actual expenditures under final budget total \$3,114,552. Many offices continued to have trouble filling open positions in 2023. Also, retirements occurred in the fiscal year and replacements once hired if hired were at lower salary amounts for the remainder of the year. One of these events happened in over 10 different offices during the year. This caused several offices to be underbudget on salaries and wages as well as employee health benefits which ended up being under budget by about \$500,000 alone. Other items that were budgeted higher than anticipated were Sheriff training since there were vacancies staff was not available to be trained, items such as building improvements that were not able to be completed as much as anticipated by year-end, and efforts of renegotiating contracts with vendors produced some unexpected cost savings in contractual & communications budget lines.

Rock Island County, Illinois

Management's Discussion and Analysis

November 30, 2023

Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities amounted to \$96,097,646 and \$88,542,974 (net of accumulated depreciation) as of November 30, 2023 and 2022, respectively. This investment in capital assets includes land, construction-in-progress, buildings, improvements other-than-buildings, equipment and infrastructure.

Construction-in-progress (CIP) experienced a large increase due to the amount of work on the County's Administrative building that won't be completed until the end of 2024. Another major increase in CIP was for the parking lot construction that occurred on the new Forest Preserve land, Amôwa. The Zoo received many grants mid-year that were used to construct new or much improved exhibits such as the African Painted Dog, Prairie Dog, and Rhinoceros exhibits. The Forest Preserve's grant funded Great River Trail project began but was unable to be complete by District's fiscal year-end.

Table 4 - Capital Assets

	2023	2022
Land	\$ 5,249,147	\$ 5,249,147
Construction in progress	7,948,873	3,723,694
Buildings	69,298,352	68,307,289
Improvements other than buildings	92,909	92,909
Equipment	21,215,910	20,497,165
Furniture	731,516	731,516
Infrastructure	78,328,582	73,230,871
Accumulated depreciation	(86,767,643)	(83,289,617)
Total	\$ 96,097,646	\$ 88,542,974

Additional information on the County's capital assets can be found in the Long-Term Obligation Note of this report.

Debt: The County had revenue bonds outstanding totaling \$25,455,000 and \$26,125,000 and general obligation bonds outstanding totaling \$9,655,000 and \$10,995,000, as of November 30, 2023 and 2022, respectively. The County paid \$2,010,000 in principal and \$1,586,384 in interest on outstanding debt. Additional information about the County's long-term debt can be found in Note 3 to the financial statements.

Table 5 - Debt

	2023	2022	Maturity
General obligation bonds	\$ 9,655,000	\$ 10,995,000	2028
Revenue bonds	25,455,000	26,125,000	2045
Total	\$ 35,110,000	\$ 37,120,000	

Rock Island County, Illinois

Management's Discussion and Analysis
November 30, 2023

Economic Factors and Next Year's Budgets and Rates

The 2024 fiscal year budget is based in large part on property tax levy revenues. This is one of the major revenue categories of the County. Overall from FY2023 to FY2024 the Board is pleased to be able to pass the levies at an aggregate rate lower than the prior year. 0.0608% is the decrease in rate. Overall, the County's equalized assessed valuation (EAV) growth in the 2023 tax year over 2022 tax year is about \$199.3 mil. This growth is going to be captured in the general fund, IMRF, and Public Building Commission to maximize dollars without increasing the County's total rate while decreasing some other levy funds such as Liability Insurance and Nursing Home Tax Levy as promised. This will ultimately still produce an overall additional dollar amount of \$272,152 to the county. As inflation continues to increase the costs of building & repair materials has increased so affecting the assessed values in Rock Island County homes & businesses.

Total General Fund budget for fiscal year 2024 is \$35,048,487 and \$35,967,755 for revenue and expenses respectively. The budgeted revenues are increasing. This fund has limited revenue options & the Board is trying to maintain a balance between continued large increases in actual sales, replacement, and cannabis tax receipts of 2023 while also not becoming dependent upon those continuing in uncertain times to meet necessary and/or hopeful expense levels. Also, there is still not a one year comparison to expunge the uncertainty surrounding the SAFE-T Act impact to revenue. We have seen the decrease in jail population affect federal room & board as well as pay telephone usage. However, some of this is also showing the balance of decreasing corrections officers' overtime expenses. Therefore, focus has turned to matching expenses closely to conservative revenues especially in the County's Sheriff and judicial services offices. The expense budget is increasing overall as well. The smaller use of fund balance to provide expenses necessary of \$919,268, is once again incorporated into the original budget. It was discussed that greater focus is on the original budget by citizens and tax payers than the mid-year adjustments that are done so this is the more transparent approach. The General Fund shifted the bond principal & interest payments due on the 2 issuances from Hope Creek Care Center back to the Nursing Home Tax Levy for FY2024. It is more important for the General Fund to maintain as much fund balance as possible as the ARPA funds come to an end. While most of the ARPA funds were for items that will not affect future budgets, there are a few new positions and their benefits that will be retained although created for ARPA. The County does not want to place employees out of a job after ARPA, so has been at the end of FY2023 and into all of FY2024 preparing for those expenses. While the Nursing Home Tax Levy is still available through FY2027 when the bond payments will be complete and property tax rates can still be decreased, it is the belief this is the best overall course of action for the County to maximize fund balance reserves.

The County continues with both FICA and IMRF to pay annual employee expenses plus maintain a fund reserve of 50% of annual expenditures. Therefore, these funds, whose only source of revenue is property taxes will be able to continue operating while ensuring the county does not borrow money and possibly pay interest expense during non-tax collection months. The property tax levy to these saw an immediate reduction for the sale of Hope Creek in 2020, because of the significant decrease to the County's employment numbers then. However, the property tax revenue for 2024 is budgeted again to capture the EAV growth to increase the revenue to a level equal to the expenses for that year only. The reserve was brought to an amount equal to one year for each of these funds, because the future is uncertain after the sunset of the American Recovery Act (ARPA) and there are a few employees we will be retaining that were brought on specifically for ARPA. This way even if these benefit expenses increase due to these positions and with collective bargaining agreement (CBA) wage increases we will be able to maintain the 50% reserve level into the future without significantly raising rates to taxpayers. It is also uncertain as to those future years the EAV might level out or even decrease.

The Veteran's Assistance and Highway property tax revenue are both budgeted lower in 2024. The decreases are about 7% and 14% respectively. These amounts are just enough to cover budget expenses. While the Nursing Home Tax levy will stay in place to pay-off debt of the home prior to the sale, the county will keep this levy close to its max rate to pay as it becomes due or build a reserve as soon as possible enough to discontinue this levy and provide additional taxpayer relief from the sale of the home. As ARPA expenses are budgeted to provide for building improvements to the Jail, and Justice Center & Annex, the Public building commission contractual expenses are able to be decreased. Some new expenses came up at the end of 2023 and were built into the budget for 2024 without yet being approved by ARPA. Later these expenses to improve and repair the original Jail became ARPA approved. The Public Building Commission levy was already increased about 8.2% to cover these expenses originally. This extra levy revenue will be moved to the General Fund and added to reserves to spend on future Jail & Justice Center expenses and keep the levy lower to the taxpayers in future years.

Rock Island County, Illinois

Management's Discussion and Analysis

November 30, 2023

A few years ago, a Risk Management Program was developed. This was to decrease the salary burden to the General Fund and a few other funds whose employees engage in the prevention of liability to the County. A benefit of this program is the ability to defer portions of salary and overtime to the property tax supported Liability Insurance Fund. Over time this program has grown to encompass almost all salary paying funds and offices. The only funds unaffected are those that are primarily grant funded such as the Health Department or property tax funded but not close to their max limits, such as the Highway and Veteran's Assistance funds. The Liability Insurance fund in 2024 as well as each year after is anticipated to pay approximately \$4 mil of wage expenses that were otherwise the responsibility of those other various funds. This amount will continue to grow into the future, as the County's 6 CBAs provide for pay increases, and as higher percentages of certain positions are allowed as pertains to the functions of those positions in this program. All collective bargaining units were negotiated and signed into use in 2022. The 2 largest were not complete until May but were agreed to be paid retroactive to the beginning of the year. The future in these contracts is annually 3-3.5% general wage increases (GWI) with annual one-time pay-out signing bonuses. The Board hopes these bonuses are attractive to the employees to express their worth, but want to keep in mind the uncertainty of future years cash availability. Therefore, these bonuses will not compound on future salary expense increases as GWIs will. Many new positions were created in FY2022 for new services being mandated as well as continuing prior needs, so FY2024 continues to include those salaries and benefits. Mid-2024 will focus the County to begin collective bargaining for the largest membership of the unions for the following 3 fiscal years, 2025-2027.

The County continues through the 2024 budget its attempt to address the deterioration of its facilities. The County Board voted to allow the Public Building Commission (PBC) to build a \$28M annex in 2016 and this continues to help significantly with the then deferred maintenance at the prior courthouse and the future maintenance needs of this structure through the Jail Lease property tax levy. However, there were many other deferred maintenance needs in the county that needed to be addressed. This new annex facility opened to the public on December 3, 2018 under the name RICO Justice Center and Annex and now services the community with all courthouse related functions. The county adopted a detailed 5-year Capital Improvement Plan (CIP) in 2016. However, voters have never approved a funding mechanism to pay for the needed capital equipment and repairs. American Recovery Plan (ARPA) resources are still budgeted in FY2024 for use of these one-time funds to provide much of the capital technology upgrades, recovery of the backlog in the courts, and most importantly the County's facility needs. The American Rescue Plan (ARPA) expense budget is provided under the separate special revenue fund dedicated to that purpose. This budget is anticipated to be much larger than in 2023 due to the time constraints of spending all the funds granted as well as the Board deciding to spend them on these larger cost items or projects. The county expects to focus once again on a new Capital Improvement Plan (CIP) to "start over" with annual maintenance funded as closely as possible with current year resources. However, knowing that a very healthy General Fund balance is available if the need to use it arises unexpectedly. The thought is that is unlikely to happen in the most recent future years while the CIP is developed and adjusted, because of these ARPA improvements.

Requests for Information

These financial statements and discussions are designed to provide our citizens, taxpayers, investors and creditors with a complete disclosure of the County's finances and to demonstrate a high degree of accountability for the public dollars entrusted to us. If you have questions about this report or need additional information, please write April Palmer, County Auditor, Rock Island County Office Building at 1504 3rd Avenue, Rock Island, Illinois 61201.

BASIC FINANCIAL STATEMENTS

Rock Island County, Illinois

Statement of Net Position

November 30, 2023

	Primary Governmental Activities	Component Unit Tri-County Consortium
Assets and Deferred Outflows of Resources		
Assets		
Current assets:		
Cash and cash equivalents	\$ 114,027,159	\$ 405,466
Receivables:		
Property taxes	37,250,619	-
Accounts	1,629,526	20,562
Accrued interest	401,304	-
Due from other governments	5,099,002	-
Other assets and accrued rental income	1,621,055	9,900
Total current assets	160,028,665	435,928
Noncurrent assets:		
Capital assets:		
Nondepreciable:		
Land	5,249,147	-
Construction in progress	7,948,873	-
Depreciable:		
Buildings	69,298,352	-
Improvements other than buildings	92,909	-
Equipment	21,215,910	185,283
Furniture	731,516	-
Infrastructure	78,328,582	-
Right-to-use lease assets - buildings	-	959,595
Less accumulated depreciation	(86,767,643)	(237,319)
Total capital assets	96,097,646	907,559
Total noncurrent assets	96,097,646	907,559
Total assets	256,126,311	1,343,487
Deferred Outflows of Resources		
Deferred charge on refunding	158,989	-
Deferred outflows related to pensions	24,947,671	477,901
Deferred outflows related to OPEB	1,951,433	-
Total deferred outflows of resources	27,058,093	477,901
Total assets and deferred outflows of resources	\$ 283,184,404	\$ 1,821,388

See notes to financial statements

Rock Island County, Illinois

Statement of Net Position

November 30, 2023

	Primary Governmental Activities	Component Unit Tri-County Consortium
Liabilities, Deferred Inflows of Resources and Net Position		
Liabilities		
Current liabilities:		
Accounts payable	\$ 6,088,685	\$ 135,096
Current portion of estimated claims settlements	751,000	-
Accrued liabilities	4,254,304	17,946
Other liabilities	-	15,415
Due to other governments	48,514	-
Due to fiduciary funds	1,502,300	-
Unearned revenue	16,570,438	310,591
Current portion of compensated absences	2,570,571	31,627
Current portion of general obligation bonds	1,425,000	-
Current portion of lease liability	-	76,152
Current portion of revenue bonds	695,000	-
Total current liabilities	<u>33,905,812</u>	<u>586,827</u>
Noncurrent liabilities:		
Estimated claims settlements	2,263,794	-
Compensated absences	115,899	-
Total OPEB liability	10,341,689	8,519
Net pension liability	33,764,096	244,030
General obligation bonds, including bond premiums	9,791,038	-
Lease liability	-	827,621
Revenue bonds, including bond premiums	24,760,000	-
Total noncurrent liabilities	<u>81,036,516</u>	<u>1,080,170</u>
Total liabilities	<u>114,942,328</u>	<u>1,666,997</u>
Deferred Inflows of Resources		
Property taxes levied for future periods	37,391,526	-
Deferred inflows related to pensions	1,082,019	-
Deferred inflows related to OPEB	8,651,697	1,159
Total deferred inflows of resources	<u>47,125,242</u>	<u>1,159</u>
Net Position		
Net investment in capital assets	59,585,597	907,559
Restricted for:		
Capital improvements	15,275,636	-
Collector's tax fee, sale and error refunds	170,342	-
Document storage	3,492,024	-
Working cash	579,701	-
GIS	7,135	-
Judicial	2,567,579	-
Parks and recreation	1,936,363	-
Public health	5,846,282	-
Liability insurance	10,700,556	-
Public safety	1,323,076	-
IMRF/FICA	2,068,179	-
Unrestricted	17,564,364	(754,327)
Total net position	<u>121,116,834</u>	<u>153,232</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 283,184,404</u>	<u>\$ 1,821,388</u>

See notes to financial statements

Rock Island County, Illinois

Statement of Activities

Year Ended November 30, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 24,444,755	\$ 4,831,426	\$ 1,279,352	\$ -
Public safety	9,031,694	1,997,718	1,138,451	-
Corrections	5,844,711	12,129	-	-
Judiciary and legal	10,166,881	3,117,262	1,955,917	-
Transportation and public works	8,086,090	225,910	-	4,055,577
Social services	10,120,769	363,839	5,676,711	-
Culture and recreation	7,008,482	3,111,969	53,729	1,157,592
Interest and fiscal charges	1,240,633	-	-	-
Total governmental activities	\$ 75,944,015	\$ 13,660,253	\$ 10,104,160	\$ 5,213,169
Component Units				
Tri-County Consortium	\$ 2,262,888	\$ -	\$ 2,256,337	\$ -

General revenues:

Taxes:

Property taxes

Hotel/motel taxes

Sales and use taxes

Intergovernmental, unrestricted:

Replacement taxes

Income taxes

American Rescue Plan Act

Other intergovernmental

Investment income

Miscellaneous

Total general revenues

Change in net position

Net Position, Beginning (as restated)**Net Position, Ending**

See notes to financial statements

Net (Expense) Revenue and Changes in Net Position	
Primary Government	Component Units
Governmental Activities	Rock Island Tri County Consortium
\$ (18,333,977)	\$ -
(5,895,525)	-
(5,832,582)	-
(5,093,702)	-
(3,804,603)	-
(4,080,219)	-
(2,685,192)	-
(1,240,633)	-
(46,966,433)	-
-	(6,551)
37,781,226	-
272,427	-
7,712,424	-
7,940,636	-
2,704,528	-
6,531,228	-
19,593	-
4,422,958	2,578
767,212	6,081
68,152,232	8,659
21,185,799	2,108
99,931,035	151,124
\$ 121,116,834	\$ 153,232

See notes to financial statements

Rock Island County, Illinois

Governmental Funds -

Balance Sheet

November 30, 2023

	Major Funds		
	General	Forest Preserve Commission	Hope Creek Care Center
Assets			
Cash and investments	\$ 37,850,211	\$ 4,530,865	\$ 1,546,753
Receivables:			
Property taxes receivable	8,886,770	2,184,002	2,361,764
Accounts receivable, net	555,644	851,343	32,577
Accrued interest receivable	156,096	15,370	10,121
Due from other governments	3,411,564	-	1,172
Due from other funds	254,787	-	-
Other assets	466,238	7,460	-
Advances to other funds	1,916,891	-	-
Total assets	<u>\$ 53,498,201</u>	<u>\$ 7,589,040</u>	<u>\$ 3,952,387</u>
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities			
Accounts payable	\$ 1,438,129	\$ 980,116	\$ -
Accrued liabilities	1,803,816	62,410	4,460
Due to other governments	-	-	-
Due to fiduciary funds	1,502,300	-	-
Due to other funds	4,459	-	-
Unearned revenues	67,293	171,065	-
Advances from other funds	-	-	3,004,606
Total liabilities	<u>4,815,997</u>	<u>1,213,591</u>	<u>3,009,066</u>
Deferred Inflows of Resources			
Property taxes levied for future periods	8,028,132	3,822,378	2,301,115
Unavailable for intergovernmental	1,069,570	618,080	-
Total deferred inflows of resources	<u>9,097,702</u>	<u>4,440,458</u>	<u>2,301,115</u>
Fund Balances (Deficits)			
Nonspendable	2,383,129	7,460	-
Restricted	579,701	1,927,531	-
Unassigned	36,621,672	-	(1,357,794)
Total fund balances (deficits)	<u>39,584,502</u>	<u>1,934,991</u>	<u>(1,357,794)</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 53,498,201</u>	<u>\$ 7,589,040</u>	<u>\$ 3,952,387</u>

See notes to financial statements

<u>Liability Insurance</u>	<u>American Rescue Plan Act</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental Funds</u>
\$ 12,784,108	\$ 14,675,251	\$ 36,929,270	\$ 108,316,458
5,784,592	-	18,033,491	37,250,619
127	-	177,253	1,616,944
54,899	-	153,902	390,388
16,555	-	1,645,854	5,075,145
8,932	-	917,067	1,180,786
-	50,645	13,826	538,169
469,000	-	-	2,385,891
<u>\$ 19,118,213</u>	<u>\$ 14,725,896</u>	<u>\$ 57,870,663</u>	<u>\$ 156,754,400</u>
\$ 59,989	\$ 502,989	\$ 2,434,433	\$ 5,415,656
272,134	-	1,623,492	3,766,312
-	-	47,046	47,046
-	-	-	1,502,300
187,288	308,725	689,090	1,189,562
-	13,914,182	376,935	14,529,475
-	-	146,000	3,150,606
<u>519,411</u>	<u>14,725,896</u>	<u>5,316,996</u>	<u>29,600,957</u>
5,634,452	-	17,605,449	37,391,526
-	-	587,031	2,274,681
<u>5,634,452</u>	<u>-</u>	<u>18,192,480</u>	<u>39,666,207</u>
-	50,645	13,826	2,455,060
12,964,350	-	34,988,836	50,460,418
-	(50,645)	(641,475)	34,571,758
<u>12,964,350</u>	<u>-</u>	<u>34,361,187</u>	<u>87,487,236</u>
<u>\$ 19,118,213</u>	<u>\$ 14,725,896</u>	<u>\$ 57,870,663</u>	<u>\$ 156,754,400</u>

See notes to financial statements

Rock Island County, Illinois

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position

November 30, 2023

Total Fund Balances, Governmental Funds \$ 87,487,236

Amounts reported for governmental activities are not financial resources and, therefore, are not reported in the funds:

Land	\$ 4,792,335	
Construction-in-progress	7,948,873	
Buildings	40,269,543	
Equipment	21,041,359	
Infrastructure	78,328,582	
Accumulated depreciation	<u>(83,417,421)</u>	
		68,963,271

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred inflows in the funds:

Unavailable revenue	2,274,681
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The internal service funds are used by management to charge the costs of self-funding the County's health insurance benefit plans and costs associated with the Public Building Commission. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position:

30,794,356

Deferred outflows and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds as follows:

Deferred outflows of resources related to pensions	24,947,671	
Deferred inflows of resources related to pensions	(1,082,019)	
Deferred outflows of resources related to OPEB	1,951,433	
Deferred inflows of resources related to OPEB	(8,651,697)	
Deferred charge on refunding	<u>158,989</u>	
		17,324,377

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

Estimated claims settlements	(2,263,794)	
Compensated absences	(2,686,470)	
Total OPEB liability	(10,341,689)	
Net pension liability	(33,764,096)	
Unamortized bond premium	(1,561,038)	
General obligation bonds	(9,655,000)	
Revenue bonds	<u>(25,455,000)</u>	
		<u>(85,727,087)</u>

Net Position of Governmental Activities \$ 121,116,834

Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances -

Governmental Funds

Year Ended November 30, 2023

	Major Funds		
	General	Forest Preserve Commission	Hope Creek Care Center
Revenues			
Property taxes	\$ 8,156,790	\$ 3,685,729	\$ 2,460,632
Fees	5,600,055	3,111,969	156
Intergovernmental	21,376,680	1,429,636	-
Investment income	1,510,633	164,934	31,116
Miscellaneous	92,942	366,514	-
Total revenues	36,737,100	8,758,782	2,491,904
Expenditures			
Current:			
General government	8,751,777	-	-
Public safety	6,847,604	-	-
Corrections	4,660,601	-	-
Judiciary and legal	8,340,945	-	-
Culture and recreation	-	6,061,930	-
Transportation and public works	-	-	-
Social services	-	-	186,085
Debt service:			
Principal	-	490,000	850,000
Interest and fiscal charges	-	209,053	181,350
Capital outlay	2,430,167	2,605,138	-
Total expenditures	31,031,094	9,366,121	1,217,435
Excess (deficiency) of revenues over expenditures	5,706,006	(607,339)	1,274,469
Other Financing Sources (Uses)			
Transfers in	4,888,671	-	1,032,300
Transfers out	(1,428,804)	-	(197,487)
Proceeds from sale of capital assets	9,634	-	-
Total other financing sources (uses)	3,469,501	-	834,813
Net change in fund balances	9,175,507	(607,339)	2,109,282
Fund Balances (Deficits), Beginning (as restated)	30,408,995	2,542,330	(3,467,076)
Fund Balances (Deficits), Ending	<u>\$ 39,584,502</u>	<u>\$ 1,934,991</u>	<u>\$ (1,357,794)</u>

See notes to financial statements

Major Funds			
Liability Insurance	American Rescue Plan Act	Nonmajor Governmental	Total Governmental Funds
\$ 6,091,405	\$ -	\$ 17,386,670	\$ 37,781,226
-	-	3,363,025	12,075,205
278,899	6,531,228	10,384,018	40,000,461
467,737	722,239	1,344,509	4,241,168
150,970	-	229,296	839,722
<u>6,989,011</u>	<u>7,253,467</u>	<u>32,707,518</u>	<u>94,937,782</u>
5,927,743	603,081	5,820,016	21,102,617
-	-	1,131,740	7,979,344
-	-	2,524	4,663,125
-	335,851	1,420,402	10,097,198
-	-	-	6,061,930
-	-	4,407,749	4,407,749
-	-	9,599,394	9,785,479
-	-	670,000	2,010,000
-	-	1,195,981	1,586,384
186,860	4,313,151	4,610,721	14,146,037
<u>6,114,603</u>	<u>5,252,083</u>	<u>28,858,527</u>	<u>81,839,863</u>
874,408	2,001,384	3,848,991	13,097,919
100,123	-	1,871,865	7,892,959
(98,449)	(2,001,384)	(4,136,857)	(7,862,981)
-	-	-	9,634
<u>1,674</u>	<u>(2,001,384)</u>	<u>(2,264,992)</u>	<u>39,612</u>
876,082	-	1,583,999	13,137,531
12,088,268	-	32,777,188	74,349,705
<u>\$ 12,964,350</u>	<u>\$ -</u>	<u>\$ 34,361,187</u>	<u>\$ 87,487,236</u>

See notes to financial statements

Rock Island County, Illinois

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund

Balances of Governmental Funds to the Statement of Activities

Year Ended November 30, 2023

Net Change in Total Governmental Fund Balances

\$ 13,137,531

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report purchases of capital assets as collected expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.

Capital expenditures	\$ 12,749,889	
Depreciation	(4,438,517)	
Net book value of assets retired	<u>(72,951)</u>	8,238,421

Receivables not currently available are reported as revenue when or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.

415,173

Some expenses in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Change in accrued interest on debt	17,638	
Change in estimated claims settlements	(302,635)	
Change in net pension asset/liability	(54,265,979)	
Change in deferred outflows of resources related to pensions	18,511,270	
Change in deferred inflows of resources related to pensions	34,016,657	
Change in total OPEB liability	7,386,260	
Change in deferred outflows of resources related to OPEB	(370,662)	
Change in deferred inflows of resources related to OPEB	(6,274,621)	
Change in compensated absences	333,732	
Amortization of deferred charge on refunding	(58,243)	
Amortization of bond premium	<u>200,657</u>	(805,926)

Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

General obligation bonds	1,340,000	
Revenue bonds	<u>670,000</u>	2,010,000

Internal service funds are used by management to charge self insurance costs to individual funds. The change in net position of the internal service fund is reported with governmental activities.

(1,809,400)

Change in Net Position of Governmental Activities

\$ 21,185,799

Rock Island County, Illinois

Statement of Net Position -
Proprietary Funds
November 30, 2023

	Governmental Activities
	Internal Service Funds
Assets	
Current assets:	
Cash and investments	\$ 5,710,701
Receivables:	
Accounts receivable, net	12,582
Accrued interest receivable	10,916
Due from other funds	8,776
Due from other governments	23,857
Accrued rental income	1,073,403
Other assets	9,483
Total current assets	6,849,718
Noncurrent assets:	
Capital assets:	
Nondepreciable:	
Land	456,812
Depreciable:	
Equipment and fixtures	174,551
Infrastructure	92,909
Furniture	731,516
Buildings	29,028,809
Accumulated depreciation	(3,350,222)
Total capital assets	27,134,375
Advances to other funds	764,715
Total noncurrent assets	27,899,090
Total assets	34,748,808
Liabilities	
Current liabilities:	
Accounts payable	673,029
Accrued liabilities	1,240,460
Unearned revenues	2,040,963
Total liabilities	3,954,452
Net Position	
Net investment in capital assets	27,134,375
Unrestricted	3,659,981
Total net position	\$ 30,794,356

See notes to financial statements

Rock Island County, Illinois

Statement of Revenues, Expenses and Changes in Fund Net Position -

Proprietary Funds

Year Ended November 30, 2023

	Governmental Activities
	Internal Service Funds
Operating Revenues	
Charges for services	\$ 13,240,438
Other	15,778
Total operating revenues	13,256,216
Operating Expenses	
Other services and charges	14,533,679
Depreciation	683,749
Total operating expenses	15,217,428
Operating income (loss)	(1,961,212)
Nonoperating Revenues	
Investment income	181,790
Total nonoperating revenues	181,790
Income (loss) before transfers	(1,779,422)
Transfers	
Transfers out	(29,978)
Total transfers	(29,978)
Change in net position	(1,809,400)
Net Position, Beginning	32,603,756
Net Position, Ending	\$ 30,794,356

See notes to financial statements

Rock Island County, Illinois

Statement of Cash Flows -

Proprietary Funds

Year Ended November 30, 2023

	Governmental Activities
	Internal Service Funds
Cash Flows From Operating Activities	
Cash received from employee contributions and other charges	\$ 8,254,473
Cash received from other operating revenue	15,778
Cash payments for claims	(8,787,939)
Cash received for jail lease	4,927,984
Cash payments for jail operations	(3,304,649)
Cash payments for revenue bonds	(1,841,890)
Net cash flows from operating activities	(736,243)
Cash Flows From Noncapital Financing Activities	
Payments (to) from other funds	182
Transfers out	(29,978)
Net cash flows from noncapital financing activities	(29,796)
Cash Flows From Investing Activities	
Income received on investments	181,084
Net cash flows from investing activities	181,084
Net increase in cash and cash equivalents	(584,955)
Cash and Cash Equivalents, Beginning	6,295,656
Cash and Cash Equivalents, Ending	\$ 5,710,701
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities	
Operating income (loss)	\$ (1,961,212)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:	
Depreciation	683,749
Change in operating assets and liabilities:	
Accounts receivable	(10,959)
Due from other governments	(1,074)
Other assets	13,191
Accounts payable	586,768
Unearned revenue	(46,706)
Total adjustments	1,224,969
Net cash flows from operating activities	\$ (736,243)

See notes to financial statements

Rock Island County, Illinois

Statement of Fiduciary Net Position -

Fiduciary Funds

Year Ended November 30, 2023

	<u>Custodial Funds</u>
Assets	
Cash and cash equivalents	\$ 12,943,535
Due from primary government	1,502,300
Due from other governments	166,012
Receivables:	
Property taxes receivable	256,755,280
Accounts receivable, net	123,366
Accrued interest receivable	6,707
Other assets	<u>146</u>
Total assets	<u><u>\$ 271,497,346</u></u>
Liabilities	
Due to other governments	\$ 262,517,579
Due to individuals and private entities	<u>3,519,809</u>
Total liabilities	<u>266,037,388</u>
Net Position	
Restricted for individuals, organizations and other governments	<u>5,459,958</u>
Total net position	<u>5,459,958</u>
Total liabilities and net position	<u><u>\$ 271,497,346</u></u>

See notes to financial statements

Rock Island County, Illinois

Statement of Changes in Fiduciary Net Position -

Fiduciary Funds

November 30, 2023

	<u>Custodial Funds</u>
Additions	
Contributions:	
Member contributions	<u>\$ 380,010</u>
Total contributions	<u>380,010</u>
Net investment earnings:	
Investment income	<u>843,740</u>
Total Investment earnings	<u>843,740</u>
Fee collections for other entities	5,637,775
Tax collections for other entities	251,174,711
Miscellaneous	<u>4,182,354</u>
Total additions	<u>262,218,590</u>
Deductions	
Administrative expenses	331,195
Payments to other entities	<u>261,539,519</u>
Total deductions	<u>261,870,714</u>
Change in net position	347,876
Net Position, Beginning	<u>5,112,082</u>
Net Position, Ending	<u><u>\$ 5,459,958</u></u>

See notes to financial statements

Rock Island County, Illinois

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November 30, 2023

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1. Summary of Significant Accounting Policies

Rock Island County, (the County) was incorporated in 1839. The County is a non home-rule county, under the 1970 Illinois Constitution. The County is governed by a nineteen member elected Board. The County's structure and legal activities are controlled by state statute.

The accounting policies of the County conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

This report includes all of the funds of the County. The reporting entity for the County consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents; (2) the primary government or its component units, is entitled to or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government or its component units, is entitled to or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of three methods: discrete presentation, blended or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists; (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit; (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens; or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

Blended Component Units

Rock Island County Forest Preserve District

The Rock Island County Forest Preserve District (District) provides a broad range of services to citizens of the County, including the operation of Niabi Zoo, Loud Thunder Park, Illiniwek Park and Indian Bluff Park and Golf Course. Although it is legally separate from the County, the District is reported as if it were part of the primary government because the members of the District's board are the same as the County's board and the County is operationally responsible for the District. The information presented is for the fiscal year ended June 30, 2023. Separately issued financial statements of the District can be obtained from the District's administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

Rock Island County Public Building Commission

The Rock Island County Public Building Commission (PBC) was formed for the purpose of providing a new jail for use of the County. Although it is legally separate from the County, the PBC is reported as if it were part of the primary government because all of the PBC board members are appointed by the County board and the PBC's sole purpose is to finance and construct the County's jail and courthouse. The County is also responsible to pay the debt of the PBC. The PBC operates on a June 30 fiscal year. Separately issued financial statements of the PBC can be obtained from the PBC administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

Discretely Presented Component Unit

Rock Island Tri-County Consortium

The government-wide financial statements include the Rock Island Tri-County Consortium (Consortium) as a component unit. The Consortium is a legally separate organization. The County Board, acting on its own behalf and on the behalf of the boards of Mercer County, Illinois and Henry County, Illinois, appoints the board of the Private Industry Council which governs the Consortium. In addition, the sole source of the Consortium's financial resources is the Workforce Investment Act funds granted to the County by the Illinois Department of Commerce and Community Affairs and administered by the Consortium. The information presented is for the fiscal year ended June 30, 2023. Separately issued financial statements of the Consortium can be obtained from the Consortium's administrative office at 1504 Third Avenue, Rock Island, Illinois 61201.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the County are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental fund are at least 10% of the corresponding total for all funds of that category or type and
- b. The same element of the individual governmental fund that met the 10% test is at least 5% of the corresponding total for all governmental funds combined.
- c. In addition, any other governmental fund that the County believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

General Fund

General Fund accounts for the County's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Special Revenue Funds

Forest Preserve Commission Fund is used to account for culture and recreation services provided to County citizens. The forest preserve is funded through property taxes and charges for culture and recreation services.

Hope Creek Care Center Fund is used to account for the activities of the County's nursing home facility. Property tax revenue is used to subsidize Hope Creek Care Center's shortfall in Medicare payments.

Liability Insurance Fund is used to account for property tax used to pay liability claims for self-insurance or in defense and prevention thereof.

American Rescue Plan Act Fund is used to account for grant funds received under the American Rescue Plan Act (ARPA) and transfers monies to other funds upon the incurring of qualifying grant expenditures.

The County reports the following nonmajor governmental funds:

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Debt Service Fund

Debt Service Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs.

Capital Projects Fund

Capital Projects Fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

In addition, the County reports the following fund types:

Internal Service Funds

Internal Service Fund is used to account for and report the financing of health insurance provided to other departments and operations of the County on a cost-reimbursement basis.

Custodial Funds

Custodial Funds are used to account for and report assets controlled by the County and the assets are for the benefit of individuals, private organizations and /or other governmental units. These include numerous funds of the County Collector, County Treasurer, Clerk of the Circuit Court, Sheriff and others.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. However, interfund services provided and used are not eliminated in the process of consolidation.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2023

Intergovernmental aids and grants are recognized as revenues in the period the County is entitled the resources and the amounts are available. Amounts owed to the County which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and Fiduciary Funds

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the County's internal service funds are charges to internal customers for services and jail lease payments. Operating expenses for proprietary funds include the cost of services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

For purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Illinois Statutes authorize the County to make deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services and the Illinois Funds Investment Pool.

The County, Consortium, Forest Preserve District and Public Building Commission have adopted investment policies. The policies contains the following guidelines for allowable investments.

Interest Rate Risk

The investment policies do not limit the investment maturities as means of managing its exposure to fair value losses arising from increasing interest rate. The Public Building Commission's investment policy states the highest interest rate available will always be the objective of the investment policy combined with safety of principal, which is left to the discretion of the Public Building Commission's Treasurer.

Credit Risk

Credit risk is not specifically addressed in the investment policies.

Concentration of Credit Risk

The County's and Forest Preserve District's investment policies are to apply the prudent-person rule: Investments shall be made utilizing the judgment and care, under the circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering probable safety of their capital as well as the probable income to be derived. The County's investment policy further limit investments to be less than 75% of the financial institution's capital and surplus.

The Public Building Commission's investment policy states that the County Treasurer will have the sole responsibility to select which financial institutions will be depositories for the Public Building Commission's funds. The County Treasurer will take into consideration security, size, location, condition, service, fees and the community relations involvement of the financial institutions when choosing a financial institution.

The Consortium's investment policy does not address concentration of credit risk.

Custodial Credit Risk

The County's and Forest Preserve District's investment policies allow the County Treasurer to determine whether collateral will be required of the financial institutions. The policies of the County, the Forest Preserve District and the Consortium require collateral be held for financial institutions with County, Forest Preserve District and Consortium deposits in excess of 35% of the capital surplus of the financial institution. When collateral is required, 110% of the deposit is required and only U.S. Government direct securities, obligations of federal agencies or federal instrumentalities, obligations of the State of Illinois, obligations of the County, obligations of municipalities located within the County or acceptable collateral as identified in the state statutes may be held as collateral.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances.

Illinois Metropolitan Investment Fund (IMET) is a not-for-profit investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees elected from the participating members. IMET is not registered with the SEC as an investment company. Investments in IMET are valued at IMET's share price, the price for which the investment could be sold. Investment in IMET's 1-3 year fund may be redeemed with 5 business days' notice.

See Note 3 for further information.

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

Receivables

Property taxes for levy year 2023 attaches as an enforceable lien on January 1, 2023, on property values assessed as of the same date. Taxes are levied in November following the lien date (by passage of a Tax Levy Ordinance). The 2023 tax levy, which attached as an enforceable lien on the property as of January 1, 2023, has been recorded as a receivable and deferred inflow of resources as of November 30, 2023, as these taxes are budgeted to be used in fiscal year 2024.

Tax bills for levy year 2023 are prepared by the County and issued on or before May 5, 2024 and are payable in four installments, on or about June 7, 2023, August 7, 2023, September 7, 2024 and November 7, 2024.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as due to and from other funds. Long-term interfund loans (noncurrent portion) are reported as advances from and to other funds. Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position.

Inventories and Prepaid Items

Governmental fund inventories, if material, are recorded at cost based on the FIFO method using the consumption method of accounting.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Capital Assets

Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the County and Public Building Commission as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets are defined by the Forest Preserve District as building and equipment with an initial cost of more than \$5,000 and infrastructure with an initial cost of more than \$15,000 and an initial useful life of one year or greater. Capital assets are defined by the Consortium as assets with a useful life of more than two years. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2023

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

County (before July 2022):

Buildings	25-40 Years
Infrastructure	20-50 Years
Equipment	5-15 Years
Furniture	10 Years
Improvements other than buildings	20 Years

County (after July 2022):

Buildings	7-40 Years
Infrastructure	20-50 Years
Equipment	5-15 Years
Furniture	5 Years
Improvements other than buildings	20-30 Years

Forest Preserve District:

Buildings	40 Years
Building improvements	7-30 Years
Infrastructure	20-50 Years
Equipment	5-20 Years

Public Building Commission:

Building and systems	20-50 Years
Improvements other than buildings	15-20 Years
Furniture	10 Years
Equipment and fixtures	5-10 Years

Consortium:

Equipment	5-7 Years
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In July 2022, the County approved an updated useful life policy effective for capital assets purchased after July 2022. The updated useful lives were not applied retrospectively.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Deferred Outflows of Resources

A deferred outflow of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

Compensated Absences

County employees are granted vacation benefits in varying amounts based upon length of employment at the County. Vacation benefits are not cumulative and are forfeited if not used within one year of being earned. Nonunion employees are allowed to carry over one week of vacation. Any employee who has completed one year of service will be paid for all or part of their accrued, but unused, vacation upon termination of employment depending on the anniversary year that termination of employment occurs. Expenditures for compensated absences are recorded in the governmental funds when due. The expense and related liability is recorded in the government-wide financial statements when incurred.

Employee sick pay accumulates generally at the rate of one day per month of service. This benefit does not vest and can only be paid upon an employee's absence due to any nonservice connected sickness or injury. Sick pay is recorded as an expenditure when paid.

Long-Term Obligations

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of bonds payable, compensated absences, net pension liability, total OPEB liability and estimated claims settlements.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the straight-line method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

Deferred Inflows of Resources

A deferred inflow of resources represent an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. **Unrestricted Net Position** - All other net positions that do not meet the definitions of restricted or net investment in capital assets.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund balances are displayed as follows:

- a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the County Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the County Board that originally created the commitment.
- d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Board may take official action to assign amounts. Assignments may take place after the end of the reporting period.
- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

The County considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the County first uses committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

See Note 3 for further information.

2. Stewardship, Compliance and Accountability

Budgetary Information

A budget has been adopted for the all governmental funds except for the Workforce Investment Act Fund, Metropolitan Enforcement Group Fund, State's Attorney Drug Enforcement Fund, Hotel/Motel Tax Fund, Covemakers Buy-Out Fund and Capital Project Fund.

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of November 30, 2023, the following individual funds held a deficit balance:

<u>Fund</u>	<u>Amount</u>	<u>Reason</u>
Hope Creek Care Center	\$ (1,357,794)	Expenditures exceeding revenues in prior years
Animal Control	(595,250)	Expenditures exceeding revenues in current and prior years
IDOT Grant	(46,225)	Expenditures exceeding revenues in current and prior years

The deficits are anticipated to be funded with future fees, transfers from the General Fund or property tax levies.

3. Detailed Notes on All Funds

Deposits and Investments

The County's deposits and investments at year end were comprised of the following:

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits with financial institutions	\$126,959,204	\$129,705,636	Custodial credit risk
Petty cash	<u>11,490</u>	<u>-</u>	N/A
Total deposits and investments	<u>\$126,970,694</u>	<u>\$129,705,636</u>	
Reconciliation to financial statements			
Per statement of net position:			
Cash and cash equivalents	\$114,027,159		
Per statement of fiduciary net position:			
Cash and cash equivalents	<u>12,943,535</u>		
Total deposits and investments	<u>\$126,970,694</u>		

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the County's deposits may not be returned to the County.

The County does not have any deposits exposed to custodial credit risk.

See Note 1 for further information on deposit and investment policies.

Receivables

All of the receivables on the balance sheet are expected to be collected within one year.

Governmental funds report *unavailable* or *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	<u>Unearned</u>	<u>Unavailable</u>
Property taxes levied for a future period	\$ 37,391,526	\$ -
Sales and use taxes	-	657,730
Grants and reimbursements	14,481,148	1,326,502
Other	<u>48,327</u>	<u>290,449</u>
Total unearned/unavailable revenue for governmental funds	<u>\$ 51,921,001</u>	<u>\$ 2,274,681</u>
Unearned revenue included in liabilities	\$ 14,529,475	
Unearned revenue included in deferred inflows	<u>37,391,526</u>	
Total unearned revenue for governmental funds	<u>\$ 51,921,001</u>	

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

Capital Assets

Capital asset activity for the year ended November 30, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 5,249,147	\$ -	\$ -	\$ 5,249,147
Construction in progress	3,723,694	4,341,745	116,566	7,948,873
Total capital assets not being depreciated	8,972,841	4,341,745	116,566	13,198,020
Capital assets being depreciated:				
Buildings	68,307,289	1,876,532	885,469	69,298,352
Improvements other than buildings	92,909	-	-	92,909
Equipment	20,497,165	1,448,232	729,487	21,215,910
Furniture	731,516	-	-	731,516
Infrastructure	73,230,871	5,199,946	102,235	78,328,582
Total capital assets being depreciated	162,859,750	8,524,710	1,717,191	169,667,269
Total capital assets	171,832,591	12,866,455	1,833,757	182,865,289
Less accumulated depreciation for:				
Buildings	26,993,814	1,525,260	841,292	27,677,782
Improvements other than buildings	90,464	6,315	-	96,779
Equipment	15,027,137	1,357,709	721,718	15,663,128
Furniture	255,769	73,152	-	328,921
Infrastructure	40,922,433	2,159,830	81,230	43,001,033
Total accumulated depreciation	83,289,617	5,122,266	1,644,240	86,767,643
Net capital assets being depreciated	79,570,133	3,402,444	72,951	82,899,626
Total governmental activities capital assets, net of accumulated depreciation	<u>\$ 88,542,974</u>	<u>\$ 7,744,189</u>	<u>\$ 189,517</u>	<u>\$ 96,097,646</u>

Depreciation expense was charged to functions as follows:

Governmental Activities	
General government	\$ 124,885
Public safety	1,782,649
Judiciary and legal	212,270
Transportation and public works	1,953,671
Social services	95,663
Culture and recreation	953,128
Total governmental activities depreciation expense	<u>\$ 5,122,266</u>

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Liability Insurance	\$ 428
General	American Rescue Plan Act	231,452
General	Nonmajor Governmental	22,907
Liability Insurance	American Rescue Plan Act	8,932
Nonmajor Governmental	General	4,459
Nonmajor Governmental	Liability Insurance	186,860
Nonmajor Governmental	American Rescue Plan Act	68,341
Nonmajor Governmental	Nonmajor Governmental	657,407
Internal Service	Nonmajor Governmental	<u>8,776</u>
Total		<u>\$ 1,189,562</u>

All amounts are due within one year.

Interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, (3) payments between funds are made and (4) to cover operating deficits.

Advances

The following is a schedule of interfund advances:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Hope Creek Care Center	\$ 1,770,891
General	Nonmajor Governmental	146,000
Liability Insurance	Hope Creek Care Center	469,000
Internal Service	Hope Creek Care Center	<u>764,715</u>
Total		<u>\$ 3,150,606</u>

The principal purpose of these advances is to cover cash shortages which are not expected to be collected in the subsequent year.

As of November 30, 2023, the County has a due to fiduciary funds amount of \$1,502,300. The advance from the Circuit Clerk is due November 30, 2027. The County intends to repay the borrowings with annual revenues from unclaimed bail bonds over 10 years old that are released to the County per State law and taxes appropriated and levied by the County.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2023

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>
General	Hope Creek Care Center	\$ 197,487
General	Liability Insurance	98,449
General	American Rescue Plan Act	1,645,218
General	Nonmajor Governmental	2,917,539
General	Internal Service	29,978
Hope Creek Care Center	General	1,032,300
Liability Insurance	American Rescue Plan Act	91,749
Liability Insurance	Nonmajor Governmental	8,374
Nonmajor Governmental	General	396,504
Nonmajor Governmental	American Rescue Plan Act	264,417
Nonmajor Governmental	Nonmajor Governmental	1,210,944
Total		<u>\$ 7,892,959</u>

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Long-Term Obligations

Long-term obligations activity for the year ended November 30, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Bonds and notes payable:					
General obligation bonds	\$ 10,995,000	\$ -	\$ 1,340,000	\$ 9,655,000	\$ 1,425,000
Revenue bonds	26,125,000	-	670,000	25,455,000	695,000
(Discounts)/Premiums:					
Unamortized bond premium	1,761,695	-	200,657	1,561,038	-
Total bonds and notes payable	<u>38,881,695</u>	<u>-</u>	<u>2,210,657</u>	<u>36,671,038</u>	<u>2,120,000</u>
Other liabilities:					
Compensated absences	3,020,202	2,686,470	3,020,202	2,686,470	2,570,571
Estimated claims settlements	2,712,159	9,626,865	9,324,230	3,014,794	751,000
Total OPEB liability	17,727,949	-	7,386,260	10,341,689	-
Net pension liability	1,241,034	45,911,722	13,388,660	33,764,096	-
Total other liabilities	<u>24,701,344</u>	<u>58,225,057</u>	<u>33,119,352</u>	<u>49,807,049</u>	<u>3,321,571</u>
Total governmental activities long-term liabilities	<u>\$ 63,583,039</u>	<u>\$ 58,225,057</u>	<u>\$ 35,330,009</u>	<u>\$ 86,478,087</u>	<u>\$ 5,441,571</u>

The County is subject to the Illinois Municipal Code, which limits the amount of certain indebtedness to 2.875% of the most recent available equalized assessed valuation of the County. As of November 30, 2023, the statutory debt limit for the County was \$85,988,566, providing a debt margin of \$50,878,566.

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the County. Debt in the governmental funds will be retired by future property tax levies.

<u>Governmental Activities</u>					Balance November 30, 2023
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	
Hope Creek Care Center - General Obligation Refunding Bonds, Series 2013	May 9, 2013	December 1, 2025	2.00% - 3.50%	\$ 3,700,000	\$ 960,000
Hope Creek Care Center - General Obligation Refunding Bonds, Series 2016	September 27, 2016	December 1, 2027	2.00% - 4.00%	9,105,000	2,845,000
Forest Preserve - General Obligation Bonds (Alternate Revenue Source), Series 2016	June 29, 2016	December 1, 2028	3.00%	3,125,000	1,940,000
Forest Preserve - General Obligation Bonds (Alternate Revenue Source), Series 2017	December 14, 2017	December 1, 2037	3.00% - 4.00%	4,280,000	3,910,000
Total governmental activities, general obligation debt					<u><u>\$ 9,655,000</u></u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities General Obligation Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 1,425,000	\$ 341,527
2025	1,460,000	291,803
2026	1,490,000	240,677
2027	1,535,000	186,203
2028	570,000	130,002
2029-2033	1,625,000	463,513
2034-2038	1,550,000	157,726
Total	<u><u>\$ 9,655,000</u></u>	<u><u>\$ 1,811,451</u></u>

Revenue Debt

The County has pledged, as security for bonds issued by the Public Building Commission, a portion of the County's future property tax revenue. The County has committed to appropriate each year, from property taxes, an amount sufficient to cover the principal and interest requirements on the Public Building Commission's debt. The Public Building Commission has pledged as sole security for the bonds the appropriation from the County. The total principal and interest remaining to be paid on the bonds is \$40,772,764. Principal and interest paid for the current year and total property tax revenue recognized by the County were \$1,853,519 and \$4,614,432, respectively.

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

Revenue debt payable at November 30, 2023, consists of the following:

Governmental Activities Revenue Debt

Revenue Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance November 30, 2023
Justice Center Revenue Bonds, Series 2016	February 29, 2016	December 1, 2045	3.00%-5.00%	\$ 28,000,000	\$ 25,455,000
Total governmental activities, revenue debt					<u>\$ 25,455,000</u>

Debt service requirements to maturity are as follows:

Years	Governmental Activities Revenue Debt	
	Principal	Interest
2024	\$ 695,000	\$ 1,156,719
2025	730,000	1,121,969
2026	770,000	1,085,469
2027	805,000	1,046,969
2028	830,000	1,022,819
2029-2033	4,655,000	4,609,469
2034-2038	5,925,000	3,342,250
2039-2043	7,550,000	1,721,100
2044-2045	<u>3,495,000</u>	<u>211,000</u>
Total	<u>\$ 25,455,000</u>	<u>\$ 15,317,764</u>

Other Debt Information

Compensated absences and total OPEB liability are generally paid for by the General Fund. The net pension liability is generally paid for by the Illinois Municipal Retirement Fund. Claim settlements are generally paid for by the Liability Insurance Fund.

The County has a noncancelable lease agreement with the Public Building Commission to lease the criminal justice facility through December 31, 2045. The present value of the lease payments is not reported as a lease receivable on the Public Building Commission or as a lease payable within Governmental Activities because the Public Building Commission is a blended component unit and included in the primary government reporting of the County's financial statements.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at November 30, 2023, includes the following:

Governmental Activities

Net investment in capital assets:

Land	\$ 5,249,147
Construction in progress	7,948,873
Net capital assets being depreciated	82,899,626
Less long-term debt outstanding	(35,110,000)
Less unamortized debt premium	(1,561,038)
Plus unamortized deferred charge on refunding	<u>158,989</u>
Total net investment in capital assets	<u>\$ 59,585,597</u>

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2023

Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2023, include the following:

	General	Forest Preserve Commission	Hope Creek Care Center	American Rescue Plan Act	Liability Insurance	Nonmajor	Total
Fund Balances							
Nonspendable:							
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,051	\$ 10,051
Prepays	466,238	7,460	-	50,645	-	3,775	528,118
Advances	1,916,891	-	-	-	-	-	1,916,891
Subtotal	2,383,129	7,460	-	50,645	-	13,826	2,455,060
Restricted for:							
Capital improvements	-	-	-	-	-	15,215,667	15,215,667
Collector's tax fees, sale and error refunds	-	-	-	-	-	170,342	170,342
Document storage	-	-	-	-	-	3,491,257	3,491,257
Working cash	579,701	-	-	-	-	-	579,701
GIS	-	-	-	-	-	7,135	7,135
IMRF/FICA	-	-	-	-	-	6,859,165	6,859,165
Judicial	-	-	-	-	-	2,563,106	2,563,106
Parks and recreation	-	1,927,531	-	-	-	1,372	1,928,903
Public health	-	-	-	-	-	5,357,716	5,357,716
Public safety	-	-	-	-	-	1,323,076	1,323,076
Liability insurance	-	-	-	-	12,964,350	-	12,964,350
Subtotal	579,701	1,927,531	-	-	12,964,350	34,988,836	50,460,418
Unassigned (deficit)	36,621,672	-	(1,357,794)	(50,645)	-	(641,475)	34,571,758
Total fund balances (deficit)	<u>\$ 39,584,502</u>	<u>\$ 1,934,991</u>	<u>\$ (1,357,794)</u>	<u>\$ -</u>	<u>\$ 12,964,350</u>	<u>\$ 34,361,187</u>	<u>\$ 87,487,236</u>

Restatement of Fund Balance/Net Position

Fund balance / net position has been restated to correct an error in revenue recognition within the Forest Preserve Commission Fund.

Forest Preserve Commission Fund

Forest Preserve Commission Fund fund balance, November 30, 2022 (as reported)	\$ 4,946,857
Less correct property tax revenue recognition	(2,302,399)
Less correct replacement tax revenue recognition	<u>(102,128)</u>
Forest Preserve Commission Fund fund balance, November 30, 2022 (as restated)	<u>\$ 2,542,330</u>

Governmental Activities

Governmental activities net position, November 30, 2022 (as reported)	\$ 102,335,562
Less correct property tax revenue recognition	(2,302,399)
Less correct replacement tax revenue recognition	<u>(102,128)</u>
Governmental activities net position, November 30, 2022 (as restated)	<u>\$ 99,931,035</u>

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2023

Component Unit

Rock Island Tri-County Consortium

This report contains the Rock Island Tri-County Consortium (Consortium), which is included as a component unit.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

Basis of Accounting/Measurement Focus

The Consortium follows the full accrual basis of accounting and the flow of economic resources measurement focus.

Deposits and Investments

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits with financial institutions	\$ 405,466	\$ 405,466	Custodial credit risk

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Consortium's deposits may not be returned to the Consortium.

The Consortium does not have any deposits exposed to custodial credit risk.

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Consortium will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The Consortium does not have any investments exposed to custodial credit risk.

See Note 1 for further information on deposit and investment policies.

Capital Assets

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Right-to-use lease assets, buildings	\$ -	\$ 959,595	\$ -	\$ 959,595
Equipment	176,116	9,167	-	185,283
Less accumulated depreciation	(157,441)	(79,878)	-	(237,319)
Total	<u>\$ 18,675</u>	<u>\$ 888,884</u>	<u>\$ -</u>	<u>\$ 907,559</u>

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

Lease Liability

The Consortium entered into a lease arrangement on October 1, 2022 for the right-to-use a building. Variable payments of \$8,270 to \$10,791 are due in monthly installments. Total right-to-use assets acquired under the agreement is \$959,595.

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Lease liability	\$ -	\$ 959,595	\$ 55,822	\$ 903,773	\$ 76,152

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 76,152	\$ 26,072	\$ 102,224
2025	81,577	23,713	105,290
2026	87,261	21,188	108,449
2027	93,214	18,489	111,703
2028	99,446	15,607	115,053
2029-2032	<u>466,122</u>	<u>29,657</u>	<u>495,779</u>
Total	<u>\$ 903,772</u>	<u>\$ 134,726</u>	<u>\$ 1,038,498</u>

Employees' Retirement System

All eligible Consortium employees participate in the Illinois Municipal Retirement Fund (IMRF), a multi-employer public pension fund. See Note 4 for further information on IMRF's plan description, summary of significant accounting policies, actuarial assumptions, mortality and long-term expected real rate of return.

Plan Membership

At December 31, 2022, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	35
Inactive, nonretired members	11
Active members	<u>11</u>
Total	<u>57</u>

Contributions

As set by statute, Consortium employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires the Consortium to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For calendar year 2022, the Consortium's annual contribution rate was 0.92% of annual covered payroll.

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25%, same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Consortium contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the Consortium calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that was 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total pension liability	\$ 6,026,658	\$ 5,547,233	\$ 5,149,535
Plan fiduciary net position	<u>5,303,203</u>	<u>5,303,203</u>	<u>5,303,203</u>
Net pension liability/(asset)	<u>\$ 723,455</u>	<u>\$ 244,030</u>	<u>\$ (153,668)</u>

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2023

Changes in Net Pension Liability/(Asset)

The change in the net pension liability for the calendar year ended December 31, 2022 was as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Balances at December 31, 2021	\$ 5,434,202	\$ 6,535,170	\$ (1,100,968)
Service cost	53,175	-	53,175
Interest on total pension liability	380,606	-	380,606
Differences between expected and actual experience of the total pension liability	101,385	-	101,385
Benefit payments, including refunds of employee contributions	(422,135)	(422,135)	-
Contributions, employer	-	42,599	(42,599)
Contributions, employee	-	27,662	(27,662)
Net investment income	-	(930,218)	930,218
Other (net transfer)	-	50,125	(50,125)
Balances at December 31, 2022	<u>\$ 5,547,233</u>	<u>\$ 5,303,203</u>	<u>\$ 244,030</u>
Plan fiduciary net position as a percentage of the total pension liability			95.60 %

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2023, the Consortium recognized pension expense of \$2,862. The Consortium reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 44,721	\$ -
Net difference between projected and actual earnings on pension plan investments	430,678	-
Contributions subsequent to the measurement date	<u>2,502</u>	<u>-</u>
Total	<u>\$ 477,901</u>	<u>\$ -</u>

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending June 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Years Ending June 30,</u>	<u>Amount</u>
2024	\$ (17,959)
2025	64,470
2026	150,273
2027	<u>278,615</u>
Total	<u>\$ 475,399</u>

Other Postemployment Benefits

Plan Description

The Consortium administers a single-employer defined benefit health care plan whereby eligible retired employees and their eligible dependents may continue coverage under the active employee group health plan on an option basis. Retirees are eligible, depending on date of hire, if: a) they qualify for immediate receipt of retirement pension benefits from IMRF, b) coverage was in effect under the group health plan immediately preceding the date on which the retirement begins and c) the employee has participated in the group health insurance plan, either as the employee or as the employed spouse, for at least eight years. Participants must be age 55 or older at retirement. The plan does not issue a standalone report.

Benefits Provided

The Consortium provides postemployment health care benefits to its retirees. To be eligible for benefits, an employee must qualify for retirement under the Consortium's IMRF retirement plan. Retirees are allowed to remain on the Consortium's insurance plans provided that they pay the entire premium. Coverage can continue upon Medicare eligibility. Coverage ceases when premium payments cease.

Health care benefits are provided through a fully insured plan with United Health Care. The benefit levels are the same as those afforded to active employees. Retirees electing continued coverage pay the active employee contribution which creates an implicit rate subsidy.

Eligibility Provisions

To be eligible for benefits, an employee must qualify for retirement under the Consortium's IMRF retirement plan. Retirees are eligible, depending on date of hire, if: a) they qualify for immediate receipt of retirement pension benefits from IMRF, b) coverage was in effect under the group health plan immediately preceding the day on which the retirement begins and c) the employee has participated in the group health insurance plan, either as the employee or as the employed spouse, for at least eight years. Participants must be age 55 or older at retirement.

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

Plan Membership

At June 30, 2023, the measurement date, membership in the plan was as follows:

Inactive employees entitled to but not yet receiving benefits	-
Inactive employees currently receiving benefits	-
Active employees	<u>7</u>
Total	<u><u>7</u></u>

Total OPEB Liability

At June 30, 2023, the Consortium reported a total OPEB liability of \$8,519. The Consortium's total OPEB liability was measured as of June 30, 2023 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method:	Entry age actuarial cost method
Discount rate:	2.37%
Salary rate increase:	0.00%
Inflation rate:	2.75% per IPERS + 0.25% additional for insurance company
Health cost premium trend rate:	6.00%
Claim cost trend rate:	7.30%
Attained age rate of employee termination:	None

Mortality:

<u>Attained Age</u>	<u>Rate per 1000</u>
20	0.243
25	0.277
35	0.365
45	0.762
55	2.045
60	3.191
65	5.223

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

Attained age retirement rate and selection rate:

<u>Attained Age</u>	<u>Retirement Rate</u>	<u>Post Retirement Selection Rate</u>
55	5.0%	60%
56	17.5	60
57	30.0	60
58	30.0	60
59	30.0	60
60	30.0	60
61	30.0	60
62	50.0	60
63	60.0	60
64	75.0	60
65	100.0	60

Health care costs:

<u>Attained Age</u>	<u>Retirement Rate</u>
55-69	3.0%
70-74	2.5
75-79	2.0
80-84	1.0
85-89	0.5
90+	0.0

Discount Rate

A rate of 2.37% is used, which is the Vanguard Group, Municipal Bond Index, as of June 30, 2023.

Changes in Total OPEB Liability

The change in the total OPEB liability for the fiscal year ended June 30, 2023 was as follows:

	<u>Total OPEB Liability</u>
Balances at June 30, 2022	\$ 7,798
Service cost	1,656
Interest on total OPEB liability	224
Recognition of deferred inflows/outflows	<u>(1,159)</u>
Balances at June 30, 2023	<u>\$ 8,519</u>

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2023

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.37%) or 1-percentage-point higher (3.37%) than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB liability	\$ 9,350	\$ 8,519	\$ 7,764

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.00%) or 1-percentage-point higher (7.00%) than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total OPEB liability	\$ 7,244	\$ 8,519	\$ 10,052

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2023, the Consortium recognized OPEB expense of \$930. The Consortium reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 1,159
Total	<u>\$ -</u>	<u>\$ 1,159</u>

The amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Years Ending June 30,</u>	<u>Amount</u>
2024	\$ (127)
2025	(127)
2026	(127)
2027	(127)
2028	(127)
Thereafter	<u>(524)</u>
Total	<u>\$ (1,159)</u>

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

4. Other Information

Employees' Retirement System

The County's defined benefit pension plans, administered by the Illinois Municipal Retirement Fund (IMRF), for Regular, Sheriff's Law Enforcement Personnel (SLEP) and Elected County Officials (ECO), provide retirement and disability benefits, post-retirement increases and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position and required supplementary information. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523. This report is also available for download at www.imrf.org.

The County participates in three benefit plans under IMRF, all of which are agent-multiple-employer plans. The vast majority of members in the Regular Plan, with the County and the Forest Preserve District identified in the plan as separate employers. The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

For the year ended November 30, 2023, the County recognized the following balances in the government-wide financial statements:

	<u>Total Pension Liability</u>	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
Regular, County	\$ 181,196,205	\$ 22,073,497	\$ 17,044,779	\$ 62,641	\$ 4,860,733
Regular, Forest Preserve	10,535,306	1,200,335	978,295	94,936	175,438
SLEP	57,346,555	7,796,642	5,978,385	924,442	941,171
ECO	<u>10,841,151</u>	<u>2,693,622</u>	<u>946,212</u>	<u>-</u>	<u>(158,529)</u>
Total	<u>\$ 259,919,217</u>	<u>\$ 33,764,096</u>	<u>\$ 24,947,671</u>	<u>\$ 1,082,019</u>	<u>\$ 5,818,813</u>

Illinois Municipal Retirement Fund

Plan Description

All three IMRF benefit plans have two tiers. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 3% for each year thereafter.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2023

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings for the first 15 years of service credit, plus 2% for each year of service after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased every year after retirement, upon reaching age 67, by the lesser of 3% of the original pension amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership

At December 31, 2022, the measurement date, membership in the plan was as follows:

	<u>Regular - County</u>	<u>Regular - Forest Preserve</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	706	41	76	23
Inactive, nonretired members	623	22	7	7
Active members	<u>337</u>	<u>35</u>	<u>63</u>	<u>3</u>
Total	<u>1,666</u>	<u>98</u>	<u>146</u>	<u>33</u>

Contributions

As set by statute, County employees participating in the Regular, SLEP and ECO plans are required to contribute 4.50%, 7.50% and 7.50%, respectively, of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The County's actuarially determined contribution rates for calendar year 2022 were 15.93%, 7.82%, 22.29% and 102.81%, respectively, of annual covered payroll for the Regular - County, Regular - Forest Preserve, SLEP and ECO plans. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The net pension liabilities/(assets) were measured as of December 31, 2022 and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by an actuarial valuation as of that date.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liabilities/(assets), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Regular, SLEP and ECO plans and additions to/deductions from the Regular, SLEP and ECO plans fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2023

Actuarial Assumptions

The total pension liabilities for the Regular, SLEP and ECO plans were determined by actuarial valuations performed as of December 31, 2022 using the following actuarial methods and assumptions:

	Regular Plan (County and Forest Preserve)	SLEP	ECO
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal
Asset valuation method	Fair Value	Fair Value	Fair Value
Actuarial assumptions:			
Investment rate of return	7.25%	7.25%	7.25%
Salary increases	2.85% to 13.75%, including inflation	2.85% to 13.75%, including inflation	2.85% to 13.75%, including inflation
Price inflation	2.25%	2.25%	2.25%

Mortality

For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted for 106%) and Female (adjusted 105%) tables and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables and future mortality improvements projected using scale MP-2020.

Long-Term Expected Real Rate of Return

The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Projected Returns/Risks	
		One Year Arithmetic	Ten Year Geometric
Equities	35.50 %	7.82 %	6.50 %
International equities	18.00	9.23	7.60
Fixed income	25.50	5.01	4.90
Real estate	10.50	7.10	6.20
Alternatives	9.50		
Private equity		13.43	9.90
Commodities		7.42	6.25
Cash equivalents	1.00	4.00	4.00

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2023

Discount Rate

The discount rates used to measure the total pension liabilities for the Regular, SLEP and ECO plans were 7.25%, 7.25% and 7.25%, respectively, same as the prior valuations. The projection of cash flows used to determine the discount rates assumed that member contributions will be made at the current contribution rates and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the fiduciary net positions were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return was applied to all periods of projected benefits payments to determine the total pension liabilities.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liabilities/(assets) to changes in the discount rates. The table below presents the net pension liabilities/(assets) of the County calculated using the discount rates of 7.25%, 7.25% and 7.25%, respectively as well as what the net pension liabilities/(assets) would be if it were to be calculated using discount rates that are 1-percentage-point lower (6.25% for Regular, 6.25% for SLEP and 6.25% for ECO) or 1-percentage-point higher (8.25% for Regular, 8.25% for SLEP and 8.25% for ECO) than the current rates:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Regular Plan - County:			
Total pension liability	\$ 202,962,211	\$ 181,196,205	\$ 163,752,140
Plan fiduciary net position	<u>159,122,708</u>	<u>159,122,708</u>	<u>159,122,708</u>
Net pension liability/(asset)	<u>\$ 43,839,503</u>	<u>\$ 22,073,497</u>	<u>\$ 4,629,432</u>
Regular Plan - Forest Preserve District:			
Total pension liability	\$ 11,763,849	\$ 10,535,306	\$ 9,604,402
Plan fiduciary net position	<u>9,334,971</u>	<u>9,334,971</u>	<u>9,334,971</u>
Net pension liability/(asset)	<u>\$ 2,428,878</u>	<u>\$ 1,200,335</u>	<u>\$ 269,431</u>
SLEP:			
Total pension liability	\$ 64,812,827	\$ 57,346,555	\$ 51,194,997
Plan fiduciary net position	<u>49,549,913</u>	<u>49,549,913</u>	<u>49,549,913</u>
Net pension liability/(asset)	<u>\$ 15,262,914</u>	<u>\$ 7,796,642</u>	<u>\$ 1,645,084</u>
ECO:			
Total pension liability	\$ 11,862,114	\$ 10,841,151	\$ 9,970,303
Plan fiduciary net position	<u>8,147,529</u>	<u>8,147,529</u>	<u>8,147,529</u>
Net pension liability/(asset)	<u>\$ 3,714,585</u>	<u>\$ 2,693,622</u>	<u>\$ 1,822,774</u>

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2023

Changes in Net Pension Liability/(Asset)

The changes in net pension liabilities/(assets) for the Regular, SLEP and ECO plans for the calendar year ended December 31, 2022 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Regular Plan - County:			
Balances at December 31, 2021	\$ 174,063,736	\$ 190,207,824	\$ (16,144,088)
Service cost	1,736,486	-	1,736,486
Interest on total pension liability	12,325,888	-	12,325,888
Differences between expected and actual experience of the total pension liability	2,909,556	-	2,909,556
Benefit payments, including refunds of employee contributions	(9,839,461)	(9,839,461)	-
Contributions, employer	-	3,125,914	(3,125,914)
Contributions, employee	-	897,924	(897,924)
Net investment income	-	(24,907,864)	24,907,864
Other (net transfer)	-	(361,629)	361,629
Balances at December 31, 2022	<u>\$ 181,196,205</u>	<u>\$ 159,122,708</u>	<u>\$ 22,073,497</u>
Plan fiduciary net position as a percentage of the total pension liability			87.82 %
Regular Plan - Forest Preserve District:			
Balances at December 31, 2021	\$ 9,941,886	\$ 10,825,334	\$ (883,448)
Service cost	165,201	-	165,201
Interest on total pension liability	710,213	-	710,213
Differences between expected and actual experience of the total pension liability	174,888	-	174,888
Benefit payments, including refunds of employee contributions	(456,882)	(456,882)	-
Contributions, employer	-	173,869	(173,869)
Contributions, employee	-	85,137	(85,137)
Net investment income	-	(1,305,836)	1,305,836
Other (net transfer)	-	13,349	(13,349)
Balances at December 31, 2022	<u>\$ 10,535,306</u>	<u>\$ 9,334,971</u>	<u>\$ 1,200,335</u>
Plan fiduciary net position as a percentage of the total pension liability			88.61 %

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2023

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
SLEP:			
Balances at December 31, 2021	\$ 54,826,002	\$ 59,541,383	\$ (4,715,381)
Service cost	758,387	-	758,387
Interest on total pension liability	3,902,797	-	3,902,797
Differences between expected and actual experience of the total pension liability	606,401	-	606,401
Benefit payments, including refunds of employee contributions	(2,747,032)	(2,747,032)	-
Contributions, employer	-	1,067,633	(1,067,633)
Contributions, employee	-	368,027	(368,027)
Net investment income	-	(8,570,528)	8,570,528
Other (net transfer)	-	(109,570)	109,570
Balances at December 31, 2022	<u>\$ 57,346,555</u>	<u>\$ 49,549,913</u>	<u>\$ 7,796,642</u>
Plan fiduciary net position as a percentage of the total pension liability			86.40 %
ECO:			
Balances at December 31, 2021	\$ 11,091,928	\$ 9,850,894	\$ 1,241,034
Service cost	84,499	-	84,499
Interest on total pension liability	778,149	-	778,149
Differences between expected and actual experience of the total pension liability	(311,258)	-	(311,258)
Benefit payments, including refunds of employee contributions	(802,167)	(802,167)	-
Contributions, employer	-	404,490	(404,490)
Contributions, employee	-	29,507	(29,507)
Net investment income	-	(1,434,854)	1,434,854
Other (net transfer)	-	99,659	(99,659)
Balances at December 31, 2022	<u>\$ 10,841,151</u>	<u>\$ 8,147,529</u>	<u>\$ 2,693,622</u>
Plan fiduciary net position as a percentage of the total pension liability			75.15 %

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

Pension Expense/(Income) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended November 30, 2023, the County recognized pension expense/(income) of \$4,860,733, \$175,438, \$941,171 and \$(158,529) for the Regular - County, Regular - Forest Preserve, SLEP and ECO plans, respectively. The County reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular Plan - County:		
Difference between expected and actual experience	\$ 1,552,804	\$ -
Assumption changes	-	62,641
Net difference between projected and actual earnings on pension plan investments	13,008,681	-
Contributions subsequent to the measurement date	<u>2,483,294</u>	<u>-</u>
Total	<u><u>\$ 17,044,779</u></u>	<u><u>\$ 62,641</u></u>
Regular Plan - Forest Preserve District:		
Difference between expected and actual experience	\$ 183,632	\$ 60,955
Assumption changes	-	33,981
Net difference between projected and actual earnings on pension plan investments	726,739	-
Contributions subsequent to the measurement date	<u>67,924</u>	<u>-</u>
Total	<u><u>\$ 978,295</u></u>	<u><u>\$ 94,936</u></u>
SLEP:		
Difference between expected and actual experience	\$ 738,945	\$ 827,971
Assumption changes	-	96,471
Net difference between projected and actual earnings on pension plan investments	4,489,954	-
Contributions subsequent to the measurement date	<u>749,486</u>	<u>-</u>
Total	<u><u>\$ 5,978,385</u></u>	<u><u>\$ 924,442</u></u>
ECO:		
Net difference between projected and actual earnings on pension plan investments	\$ 638,481	\$ -
Contributions subsequent to the measurement date	<u>307,731</u>	<u>-</u>
Total	<u><u>\$ 946,212</u></u>	<u><u>\$ -</u></u>

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liabilities/(assets) for the year ending November 30, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$14,498,844 for Regular - County, \$815,435 for Regular - Forest Preserve, \$4,304,457 for SLEP and \$638,481 for ECO) will be recognized in pension expense as follows:

<u>Years Ending November 30:</u>	<u>Regular - County</u>	<u>Regular - Forest Preserve</u>	<u>SLEP</u>	<u>ECO</u>
2024	\$ 398,076	\$ (14,727)	\$ (481,818)	\$ (113,931)
2025	2,108,404	138,384	604,192	87,859
2026	4,297,562	260,174	1,602,721	236,691
2027	<u>7,694,802</u>	<u>431,604</u>	<u>2,579,362</u>	<u>427,862</u>
Total	<u>\$ 14,498,844</u>	<u>\$ 815,435</u>	<u>\$ 4,304,457</u>	<u>\$ 638,481</u>

Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The County purchases commercial insurance to provide coverage for losses from theft of, damage to or destruction of assets and errors and omissions. However, other risks, such as health care, workers' compensation and automobile and general liability are accounted for and financed by the County in the Employee Health Benefits Fund (an internal service fund) and the Liability Insurance Fund (a special revenue fund).

Self Insurance

For workers' compensation and automobile and general liability claims, the County has purchased commercial insurance for claims in excess of premium based policy limits. Workers' compensation and automobile and general liability claims are paid out of the Liability Insurance Fund. Settled claims have not exceeded the commercial coverage in any of the past three years.

For health insurance claims, the uninsured risk of loss is \$500,000 per covered person. The County has purchased commercial insurance for claims in excess of those amounts. The County has established the Employee Health Benefits Fund to account for health insurance claims. Settled claims have not exceeded the commercial coverage in any of the past three years.

All funds of the County participate in the risk management program. Amounts payable to the Employee Health Benefits Fund are based on actuarial estimates of the amounts necessary to pay prior and current year claims and to establish a reserve for catastrophic losses. The Liability Insurance Fund is supported primarily through property taxes.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. Liabilities include an amount for claims that have been incurred but not reported. The County does not allocate overhead costs or other nonincremental costs to the claims liability.

For all insured programs, there have been no significant reductions in coverage.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2023

Claims Liability

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid Claims, Beginning	\$ 3,791,000	\$ 2,712,159
Current year claims and changes in estimates	6,836,352	9,626,865
Claim payments	<u>(7,915,193)</u>	<u>(9,324,230)</u>
Unpaid Claims, Ending	<u>\$ 2,712,159</u>	<u>\$ 3,014,794</u>

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the County is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

Other Postemployment Benefits

General Information about the OPEB Plan

Plan Description

The County's defined benefit OPEB plan, as approved by the County Board, provides insurance coverage for eligible retirees and their spouses through the County's group health insurance plan, which covers both active employees and retired members (or other qualified terminated employees) participating in the plan at blended rates. The plan is a single-employer defined benefit OPEB plan administered by the County. The plan is funded on a pay-as-you-go basis and no assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The plan provides healthcare insurance benefits for retirees and their dependents. Employees who (1) retire from the County on or after attaining age 60 with at least 12 years of service, (2) retire from the County on or after attaining age 55 with at least 35 years of credited service under the Illinois Municipal Retirement Fund (IMRF), (3) retired from the County between June 1, 1997 and June 1, 1998 after attaining age 50 with at least 20 years of service or (4) retired from the County after January 1, 2001 after participating in the group health insurance plan for at least eight years, eligible for immediate receipt of pension from IMRF or SLEP and insurance coverage was in effect the day before retirement began.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2023

Contributions

The County pays approximately 92% of the pre-Medicare retirees' health insurance premiums for single coverage or 80% of the premium for family coverage for all retirees qualifying under (1) or (2) above. The County pays 50% of the pre-Medicare retirees' health insurance premiums for all retirees qualifying under (3) above. The County pays between 2% and 50%, depending on the length of employee's service, for all retirees qualifying under (4) above. The current funding policy of the County is to pay claims as they occur on a pay-as-you-go basis. The source of payment is the fund that pays the benefits for current employees. Other postemployment liabilities are generally liquidated by the General Fund.

Employees Covered by Benefit Terms

At November 30, 2023, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	87
Active plan members	<u>450</u>
Total	<u><u>537</u></u>

Total OPEB Liability

The County's total OPEB liability of \$10,341,689 was measured as of November 30, 2023 and was determined by an actuarial valuation as of December 1, 2023.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the November 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry age normal
Inflation	2.25%
Salary increases	5.00%
Healthcare cost trend rates	Initial trend rate of 5.00% decreasing to an ultimate trend rate of 5.00% in 2030
Healthcare participation rate	100% of eligible employees under Base Plan 1
Retirees' share of benefit-related costs	100%

The discount rate was based on the underlying index used is the Bond Buyer 20-Bond G.O. Index.

Mortality rates for IMRF/SLEP are based on PubG-2010(B) Improved Generationally using MP-2020 Improvement Rates, weighted per IMRF Experience Study Report dated December 14, 2020.

The actuarial assumptions used in the November 30, 2023 valuation were based on the results of an actuarial experience study conducted by IMRF in 2020.

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2023

Changes in the Total OPEB Liability

	Total OPEB Liability
Balances at November 30, 2022	<u>\$ 17,727,949</u>
Changes for the year:	
Service cost	567,782
Interest on total OPEB liability	379,379
Differences between expected and actual experience	(6,308,485)
Changes in assumptions	(594,084)
Benefit payments	<u>(1,430,852)</u>
Net changes	<u>(7,386,260)</u>
Balances at November 30, 2023	<u>\$ 10,341,689</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.49%) or 1-percentage-point higher (4.49%) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
Total OPEB liability	\$ 10,893,018	\$ 10,341,689	\$ 9,799,534

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.00%) or 1-percentage-point higher (6.00%) than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	\$ 9,372,655	\$ 10,341,689	\$ 11,453,095

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended November 30, 2023, the County recognized OPEB expense of \$2,281,643. At November 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 975,964	\$ 6,672,529
Changes of assumptions	<u>975,469</u>	<u>1,979,168</u>
Total	<u>\$ 1,951,433</u>	<u>\$ 8,651,697</u>

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2023

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Years Ended November 30:</u>	<u>Amount</u>
2024	\$ (557,286)
2025	(348,984)
2026	(548,984)
2027	(548,984)
2028	(548,981)
Thereafter	<u>(4,147,045)</u>
Total	<u><u>\$ (6,700,264)</u></u>

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Rock Island County, Illinois

Illinois Municipal Retirement Fund - Regular Plan

Schedule of Changes in the County's Net Pension Liability/(Asset) and Related Ratios
For the Past Nine Fiscal Years

	2023	2022	2021
Total Pension Liability			
Service cost	\$ 1,736,486	\$ 1,704,915	\$ 2,300,713
Interest	12,325,888	11,900,481	11,701,699
Differences between expected and actual experience	2,909,556	2,039,956	331,837
Changes of assumptions	-	-	(1,664,713)
Benefit payments, including refunds of member contributions	(9,839,461)	(9,747,449)	(9,512,177)
Net change in total pension liability	7,132,469	5,897,903	3,157,359
Total Pension Liability, Beginning	<u>174,063,736</u>	<u>168,165,833</u>	<u>165,008,474</u>
Total Pension Liability, Ending	<u><u>\$ 181,196,205</u></u>	<u><u>\$ 174,063,736</u></u>	<u><u>\$ 168,165,833</u></u>
Plan Fiduciary Net Position			
Employer contributions	\$ 3,125,914	\$ 2,910,069	\$ 3,641,291
Employee contributions	897,924	846,922	1,063,992
Net investment income	(24,907,864)	28,916,887	21,869,635
Benefit payments, including refunds of member contributions	(9,839,461)	(9,747,449)	(9,512,177)
Other (net transfer)	(361,629)	(549,991)	317,352
Net change in plan fiduciary net position	(31,085,116)	22,376,438	17,380,093
Plan Fiduciary Net Position, Beginning	<u>190,207,824</u>	<u>167,831,386</u>	<u>150,451,293</u>
Plan Fiduciary Net Position, Ending	<u><u>\$ 159,122,708</u></u>	<u><u>\$ 190,207,824</u></u>	<u><u>\$ 167,831,386</u></u>
Employer's Net Pension Liability/(Asset), Ending	<u><u>\$ 22,073,497</u></u>	<u><u>\$ (16,144,088)</u></u>	<u><u>\$ 334,447</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.82%	109.27%	99.80%
Covered Payroll	\$ 19,622,392	\$ 18,422,579	\$ 23,400,584
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	112.49%	-87.63%	1.43%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

2020	2019	2018	2017	2016	2015
\$ 2,399,486	\$ 2,248,282	\$ 2,461,601	\$ 2,427,493	\$ 2,544,816	\$ 2,877,758
11,255,721	11,101,721	11,105,808	10,747,993	9,800,790	8,941,007
1,798,891	(2,008,479)	(163,459)	(100,910)	8,114,360	2,430,156
-	4,658,469	(4,716,438)	(382,780)	373,468	3,906,049
(8,994,406)	(8,700,020)	(8,570,690)	(8,071,625)	(7,452,807)	(5,596,657)
6,459,692	7,299,973	116,822	4,620,171	13,380,627	12,558,313
158,548,782	151,248,809	151,131,987	146,511,816	133,131,189	120,572,876
<u>\$ 165,008,474</u>	<u>\$ 158,548,782</u>	<u>\$ 151,248,809</u>	<u>\$ 151,131,987</u>	<u>\$ 146,511,816</u>	<u>\$ 133,131,189</u>
\$ 3,110,591	\$ 3,644,286	\$ 3,615,573	\$ 2,895,160	\$ 2,810,537	\$ 3,084,483
1,091,947	1,086,216	1,086,305	1,088,105	1,745,941	1,398,585
24,867,974	(8,486,935)	22,847,735	8,218,611	605,317	7,048,472
(8,994,406)	(8,700,020)	(8,570,690)	(8,071,625)	(7,452,807)	(5,596,657)
1,522,845	238,037	(2,920,593)	389,874	271,847	471,065
21,598,951	(12,218,416)	16,058,330	4,520,125	(2,019,165)	6,405,948
128,852,342	141,070,758	125,012,428	120,492,303	122,511,468	116,105,520
<u>\$ 150,451,293</u>	<u>\$ 128,852,342</u>	<u>\$ 141,070,758</u>	<u>\$ 125,012,428</u>	<u>\$ 120,492,303</u>	<u>\$ 122,511,468</u>
<u>\$ 14,557,181</u>	<u>\$ 29,696,440</u>	<u>\$ 10,178,051</u>	<u>\$ 26,119,559</u>	<u>\$ 26,019,513</u>	<u>\$ 10,619,721</u>
91.18%	81.27%	93.27%	82.72%	82.24%	92.02%
\$ 23,448,314	\$ 24,065,746	\$ 23,912,517	\$ 23,750,321	\$ 24,180,686	\$ 23,552,737
62.08%	123.40%	42.56%	109.98%	107.60%	45.09%

See notes to required supplementary information

Rock Island County, Illinois

Illinois Municipal Retirement Fund - Regular Plan

Schedule of Employer Contributions

For the Past Ten Fiscal Years

	2023	2022	2021	2020	2019
Actuarially determined contribution	\$ 2,716,268	\$ 2,993,984	\$ 2,856,503	\$ 3,565,480	\$ 3,149,474
Contributions in relation to the actuarially determined contribution	(2,750,121)	(3,166,049)	(2,856,503)	(3,565,480)	(3,155,066)
Contribution deficiency (excess)	\$ (33,853)	\$ (172,065)	\$ -	\$ -	\$ (5,592)
Covered payroll	\$ 20,353,041	\$ 18,812,961	\$ 18,108,671	\$ 23,271,011	\$ 23,499,767
Contributions as a percentage of covered payroll	13.51%	16.83%	15.77%	15.32%	13.43%
	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 3,641,222	\$ 3,555,539	\$ 2,878,982	\$ 2,717,121	\$ 2,653,418
Contributions in relation to the actuarially determined contribution	(3,641,893)	(3,555,539)	(2,888,108)	(2,833,366)	(2,827,443)
Contribution deficiency (excess)	\$ (671)	\$ -	\$ (9,126)	\$ (116,245)	\$ (174,025)
Covered payroll	\$ 24,052,977	\$ 23,899,001	\$ 23,786,185	\$ 24,128,361	\$ 21,590,055
Contributions as a percentage of covered payroll	15.14%	14.88%	12.14%	11.74%	13.10%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to calendar year 2014 is not available.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	5-Year smoothed market, 20% corridor
Inflation	2.75%
Salary increases	2.85% to 13.75% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Other Information:

There were no benefit changes during the year.

Rock Island County, Illinois

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)
Schedule of Changes in the County's Net Pension Liability/(Asset) and Related Ratios
For the Past Nine Fiscal Years

	2023	2022	2021
Total Pension Liability			
Service cost	\$ 758,387	\$ 762,565	\$ 807,801
Interest	3,902,797	3,864,889	3,688,225
Differences between expected and actual experience	606,401	(1,437,785)	836,059
Changes of assumptions	-	-	(286,935)
Benefit payments, including refunds of member contributions	(2,747,032)	(2,582,388)	(2,589,202)
Net change in total pension liability	2,520,553	607,281	2,455,948
Total Pension Liability, Beginning	<u>54,826,002</u>	<u>54,218,721</u>	<u>51,762,773</u>
Total Pension Liability, Ending (a)	<u><u>\$ 57,346,555</u></u>	<u><u>\$ 54,826,002</u></u>	<u><u>\$ 54,218,721</u></u>
Plan Fiduciary Net Position			
Employer contributions	\$ 1,067,633	\$ 1,161,460	\$ 1,289,035
Employee contributions	368,027	348,629	329,508
Net investment income	(8,570,528)	9,224,482	6,896,180
Benefit payments, including refunds of member contributions	(2,747,032)	(2,582,388)	(2,589,202)
Other (net transfer)	(109,570)	(826,136)	198,179
Net change in plan fiduciary net position	(9,991,470)	7,326,047	6,123,700
Plan Fiduciary Net Position, Beginning	<u>59,541,383</u>	<u>52,215,336</u>	<u>46,091,636</u>
Plan Fiduciary Net Position, Ending (b)	<u><u>\$ 49,549,913</u></u>	<u><u>\$ 59,541,383</u></u>	<u><u>\$ 52,215,336</u></u>
Employer's Net Pension Liability (Asset), Ending (a) - (b)	<u><u>\$ 7,796,642</u></u>	<u><u>\$ (4,715,381)</u></u>	<u><u>\$ 2,003,385</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.40%	108.60%	96.30%
Covered Payroll	\$ 4,789,738	\$ 4,361,475	\$ 4,393,440
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	162.78%	-108.11%	45.60%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

2020	2019	2018	2017	2016	2015
\$ 777,771	\$ 733,639	\$ 758,182	\$ 775,670	\$ 741,027	\$ 772,158
3,630,926	3,508,081	3,530,410	3,393,731	3,154,549	2,994,200
(1,141,860)	(37,574)	(1,699,771)	84,578	1,602,321	(179,796)
-	1,498,632	(424,399)	(182,229)	59,010	681,161
(2,393,832)	(2,441,211)	(2,458,532)	(2,386,164)	(2,245,580)	(1,864,433)
873,005	3,261,567	(294,110)	1,685,586	3,311,327	2,403,290
50,889,768	47,628,201	47,922,311	46,236,725	42,925,398	40,522,108
<u>\$ 51,762,773</u>	<u>\$ 50,889,768</u>	<u>\$ 47,628,201</u>	<u>\$ 47,922,311</u>	<u>\$ 46,236,725</u>	<u>\$ 42,925,398</u>
\$ 1,034,967	\$ 1,089,924	\$ 1,057,250	\$ 1,038,789	\$ 1,078,094	\$ 1,002,718
323,697	306,750	297,204	317,097	491,132	311,233
8,035,589	(3,205,298)	7,367,672	2,483,123	179,241	2,101,649
(2,393,832)	(2,441,211)	(2,458,532)	(2,386,164)	(2,245,580)	(1,864,433)
(933,139)	1,014,268	(1,507,094)	1,263,985	97,228	(93,188)
6,067,282	(3,235,567)	4,756,500	2,716,830	(399,885)	1,457,979
40,024,354	43,259,921	38,503,421	35,786,591	36,186,476	34,728,497
<u>\$ 46,091,636</u>	<u>\$ 40,024,354</u>	<u>\$ 43,259,921</u>	<u>\$ 38,503,421</u>	<u>\$ 35,786,591</u>	<u>\$ 36,186,476</u>
<u>\$ 5,671,137</u>	<u>\$ 10,865,414</u>	<u>\$ 4,368,280</u>	<u>\$ 9,418,890</u>	<u>\$ 10,450,134</u>	<u>\$ 6,738,922</u>
89.04%	78.65%	90.83%	80.35%	77.40%	84.30%
\$ 4,315,956	\$ 4,089,968	\$ 3,962,708	\$ 4,059,288	\$ 4,151,427	\$ 3,769,513
131.40%	265.66%	110.23%	232.03%	251.72%	178.77%

See notes to required supplementary information

Rock Island County, Illinois

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP)

Schedule of Employer Contributions

For the Past Ten Fiscal Years

	2023	2022	2021	2020	2019
Actuarially determined contribution	\$ 838,455	\$ 1,033,349	\$ 1,131,419	\$ 1,141,898	\$ 1,039,551
Contributions in relation to the actuarially determined contribution	(848,905)	(1,092,736)	(1,131,419)	(1,141,898)	(1,039,547)
Contribution deficiency (excess)	\$ (10,450)	\$ (59,387)	\$ -	\$ -	\$ 4
Covered payroll	\$ 4,949,757	\$ 4,535,427	\$ 4,211,407	\$ 4,251,613	\$ 4,297,125
Contributions as a percentage of covered payroll	17.15%	24.09%	26.87%	26.86%	24.19%
	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 1,087,253	\$ 1,054,865	\$ 1,028,390	\$ 1,022,100	\$ 899,437
Contributions in relation to the actuarially determined contribution	(1,087,201)	(1,055,712)	(1,042,064)	(1,071,813)	(919,158)
Contribution deficiency (excess)	\$ 52	\$ (847)	\$ (13,674)	\$ (49,713)	\$ (19,721)
Covered payroll	\$ 4,079,380	\$ 3,970,756	\$ 4,066,966	\$ 4,119,601	\$ 3,455,387
Contributions as a percentage of covered payroll	26.65%	26.59%	25.62%	26.02%	26.60%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to calendar year 2014 is not available.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	5-Year smoothed market, 20% corridor
Inflation	2.75%
Salary increases	2.85% to 13.75% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Other Information:

There were no benefit changes during the year.

Rock Island County, Illinois

Illinois Municipal Retirement Fund - Elected County Official (ECO)
Schedule of Changes in the County's Net Pension Liability/(Asset) and Related Ratios
For the Past Nine Fiscal Years

	2023	2022	2021
Total Pension Liability			
Service cost	\$ 84,499	\$ 85,538	\$ 84,398
Interest	778,149	778,564	842,158
Differences between expected and actual experience	(311,258)	(60,794)	(880,784)
Changes of assumptions	-	-	(52,555)
Benefit payments, including refunds of member contributions	(802,167)	(814,845)	(927,039)
Net change in total pension liability	(250,777)	(11,537)	(933,822)
Total Pension Liability, Beginning	11,091,928	11,103,465	12,037,287
Total Pension Liability, Ending (a)	<u>\$ 10,841,151</u>	<u>\$ 11,091,928</u>	<u>\$ 11,103,465</u>
Plan Fiduciary Net Position			
Employer contributions	\$ 404,490	\$ 472,113	\$ 536,633
Employee contributions	29,507	28,912	29,745
Net investment income	(1,434,854)	1,569,061	1,318,995
Benefit payments, including refunds of member contributions	(802,167)	(814,845)	(927,039)
Other (net transfer)	99,659	(38,532)	(866,696)
Net change in plan fiduciary net position	(1,703,365)	1,216,709	91,638
Plan Fiduciary Net Position, Beginning	9,850,894	8,634,185	8,542,547
Plan Fiduciary Net Position, Ending (b)	<u>\$ 8,147,529</u>	<u>\$ 9,850,894</u>	<u>\$ 8,634,185</u>
Employer's Net Pension Liability, Ending (a) - (b)	<u>\$ 2,693,622</u>	<u>\$ 1,241,034</u>	<u>\$ 2,469,280</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.15%	88.81%	77.76%
Covered Payroll	\$ 393,435	\$ 385,493	\$ 396,595
Employer's Net Pension Liability as a Percentage of Covered Payroll	684.64%	321.93%	622.62%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

2020	2019	2018	2017	2016	2015
\$ 80,098	\$ 76,463	\$ 99,069	\$ 107,866	\$ 125,920	\$ 187,169
831,420	832,913	831,093	826,354	841,550	757,026
170,602	124,890	157,559	(15,221)	(290,142)	514,880
-	262,991	(134,336)	(131,479)	-	632,205
(945,299)	(928,144)	(907,470)	(890,702)	(857,734)	(752,944)
136,821	369,113	45,915	(103,182)	(180,406)	1,338,336
11,900,466	11,531,353	11,485,438	11,588,620	11,769,026	10,430,690
<u>\$ 12,037,287</u>	<u>\$ 11,900,466</u>	<u>\$ 11,531,353</u>	<u>\$ 11,485,438</u>	<u>\$ 11,588,620</u>	<u>\$ 11,769,026</u>
\$ 494,466	\$ 475,611	\$ 283,773	\$ 442,178	\$ 320,896	\$ 348,899
28,744	26,724	26,698	29,030	55,364	57,526
1,527,385	(594,081)	1,442,706	488,754	34,690	423,789
(945,299)	(928,144)	(907,470)	(890,702)	(857,734)	(752,944)
150,936	344,585	(208,624)	95,304	427,938	(19,064)
1,256,232	(675,305)	637,083	164,564	(18,846)	58,206
7,286,315	7,961,620	7,324,537	7,159,973	7,178,819	7,120,613
<u>\$ 8,542,547</u>	<u>\$ 7,286,315</u>	<u>\$ 7,961,620</u>	<u>\$ 7,324,537</u>	<u>\$ 7,159,973</u>	<u>\$ 7,178,819</u>
<u>\$ 3,494,740</u>	<u>\$ 4,614,151</u>	<u>\$ 3,569,733</u>	<u>\$ 4,160,901</u>	<u>\$ 4,428,647</u>	<u>\$ 4,590,207</u>
70.97%	61.23%	69.04%	63.77%	61.78%	61.00%
\$ 383,247	\$ 356,317	\$ 355,974	\$ 387,060	\$ 464,125	\$ 501,476
911.88%	1294.96%	1002.81%	1075.00%	954.19%	915.34%

See notes to required supplementary information

Rock Island County, Illinois

Illinois Municipal Retirement Fund - Elected County Official (ECO)

Schedule of Employer Contributions

For the Past Ten Fiscal Years

	2023	2022	2021	2020	2019
Actuarially determined contribution	\$ 328,571	\$ 311,496	\$ 433,744	\$ 444,999	\$ 492,894
Contributions in relation to the actuarially determined contribution	(332,666)	(329,397)	(433,744)	(444,999)	(492,895)
Contribution deficiency (excess)	\$ (4,095)	\$ (17,901)	\$ -	\$ -	\$ (1)
Covered payroll	\$ 385,788	\$ 294,980	\$ 350,698	\$ 360,811	\$ 381,003
Contributions as a percentage of covered payroll	86.23%	111.67%	123.68%	123.33%	129.37%
	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 473,014	\$ 444,246	\$ 432,070	\$ 322,125	\$ 307,668
Contributions in relation to the actuarially determined contribution	(459,625)	(296,973)	(432,071)	(323,230)	(319,824)
Contribution deficiency (excess)	\$ 13,389	\$ 147,273	\$ (1)	\$ (1,105)	\$ (12,156)
Covered payroll	\$ 356,288	\$ 358,565	\$ 393,482	\$ 467,238	\$ 459,686
Contributions as a percentage of covered payroll	129.00%	82.82%	109.81%	69.18%	69.57%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to calendar year 2014 is not available.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	5-Year smoothed market, 20% corridor
Inflation	2.75%
Salary increases	2.85% to 13.75% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Rock Island County, Illinois

Illinois Municipal Retirement Fund - Forest Preserve District

Schedule of Changes in the County's Net Pension Liability/(Asset) and Related Ratios
For the Past Nine Fiscal Years

	2023	2022	2021
Total Pension Liability			
Service cost	\$ 165,201	\$ 162,556	\$ 170,250
Interest	710,213	689,410	661,337
Differences between expected and actual experience	174,888	(109,451)	125,184
Changes of assumptions	-	-	(98,781)
Benefit payments, including refunds of member contributions	(456,882)	(456,896)	(476,983)
Net change in total pension liability	593,420	285,619	381,007
Total Pension Liability, Beginning	<u>9,941,886</u>	<u>9,656,267</u>	<u>9,275,260</u>
Total Pension Liability, Ending (a)	<u><u>\$ 10,535,306</u></u>	<u><u>\$ 9,941,886</u></u>	<u><u>\$ 9,656,267</u></u>
Plan Fiduciary Net Position			
Employer contributions	\$ 173,869	\$ 217,784	\$ 528,911
Employee contributions	85,137	80,749	82,635
Net investment income	(1,305,836)	1,598,671	1,160,748
Benefit payments, including refunds of member contributions	(456,882)	(456,896)	(476,983)
Other (net transfer)	13,349	(84,663)	91,434
Net change in plan fiduciary net position	(1,490,363)	1,355,645	1,386,745
Plan Fiduciary Net Position, Beginning	<u>10,825,334</u>	<u>9,469,689</u>	<u>8,082,944</u>
Plan Fiduciary Net Position, Ending (b)	<u><u>\$ 9,334,971</u></u>	<u><u>\$ 10,825,334</u></u>	<u><u>\$ 9,469,689</u></u>
Employer's Net Pension Liability/(Asset), Ending (a) - (b)	<u><u>\$ 1,200,335</u></u>	<u><u>\$ (883,448)</u></u>	<u><u>\$ 186,578</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.61%	108.89%	98.07%
Covered Payroll	\$ 1,891,933	\$ 1,794,409	\$ 1,836,319
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	63.44%	-49.23%	10.16%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

2020	2019	2018	2017	2016	2015
\$ 164,533	\$ 144,214	\$ 133,326	\$ 122,307	\$ 137,329	\$ 165,733
633,637	645,046	640,223	618,130	554,650	521,737
49,675	(430,788)	20,537	55,211	635,906	(38,861)
-	243,080	(234,757)	(19,620)	9,521	186,368
(460,285)	(484,716)	(516,215)	(501,768)	(440,879)	(321,839)
387,560	116,836	43,114	274,260	896,527	513,138
8,887,700	8,770,864	8,727,750	8,453,490	7,556,963	7,043,825
<u>\$ 9,275,260</u>	<u>\$ 8,887,700</u>	<u>\$ 8,770,864</u>	<u>\$ 8,727,750</u>	<u>\$ 8,453,490</u>	<u>\$ 7,556,963</u>
\$ 304,973	\$ 309,636	\$ 303,412	\$ 200,686	\$ 187,357	\$ 244,822
78,062	76,727	70,854	65,489	112,172	85,860
1,300,146	(452,764)	1,247,807	452,813	32,364	374,277
(460,285)	(484,716)	(516,215)	(501,768)	(440,879)	(321,839)
21,218	(342,661)	(200,455)	34,387	141,103	29,088
1,244,114	(893,778)	905,403	251,607	32,117	412,208
6,838,830	7,732,608	6,827,205	6,575,598	6,543,481	6,131,273
<u>\$ 8,082,944</u>	<u>\$ 6,838,830</u>	<u>\$ 7,732,608</u>	<u>\$ 6,827,205</u>	<u>\$ 6,575,598</u>	<u>\$ 6,543,481</u>
<u>\$ 1,192,316</u>	<u>\$ 2,048,870</u>	<u>\$ 1,038,256</u>	<u>\$ 1,900,545</u>	<u>\$ 1,877,892</u>	<u>\$ 1,013,482</u>
87.15%	76.95%	88.16%	78.22%	77.79%	86.59%
\$ 1,734,716	\$ 1,705,045	\$ 1,574,530	\$ 1,455,301	\$ 1,401,782	\$ 1,336,818
68.73%	120.17%	65.94%	130.59%	133.96%	75.81%

See notes to required supplementary information

Rock Island County, Illinois

Illinois Municipal Retirement Fund - Forest Preserve District Schedule of Employer Contributions For the Past Nine Fiscal Years

	2023	2022	2021	2020	2019
Actuarially determined contribution	\$ 157,081	\$ 195,512	\$ 300,973	\$ 266,973	\$ 309,636
Contributions in relation to the actuarially determined contribution	(157,081)	(183,199)	(528,911)	(304,973)	(326,576)
Contribution deficiency (excess)	\$ -	\$ 12,313	\$ (227,938)	\$ (38,000)	\$ (16,940)
Covered payroll	\$ 2,007,544	\$ 1,837,521	\$ 1,750,929	\$ 1,759,366	\$ 1,729,838
Contributions as a percentage of covered payroll	7.82%	9.97%	30.21%	17.33%	18.88%
	2018	2017	2016	2015	
Actuarially determined contribution	\$ 303,412	\$ 200,686	\$ 194,708	\$ 168,706	
Contributions in relation to the actuarially determined contribution	(309,534)	(257,321)	(189,371)	(255,930)	
Contribution deficiency (excess)	\$ (6,122)	\$ (56,635)	\$ 5,337	\$ (87,224)	
Covered payroll	\$ 1,643,785	\$ 1,455,301	\$ 1,401,782	\$ 1,336,818	
Contributions as a percentage of covered payroll	18.83%	17.68%	13.51%	19.14%	

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to calendar year 2014 is not available.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	5-Year smoothed market, 20% corridor
Inflation	2.75%
Salary increases	2.85% to 13.75% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Rock Island County, Illinois

Illinois Municipal Retirement Fund - Rock Island Tri-County Consortium
Schedule of Changes in the County's Net Pension Liability/(Asset) and Related Ratios
For the Past Nine Fiscal Years

	2023	2022	2021
Total Pension Liability			
Service cost	\$ 53,195	\$ 61,551	\$ 61,168
Interest	380,606	382,240	376,637
Differences between expected and actual experience	101,365	(47,210)	91,028
Changes of assumptions	-	-	(31,226)
Benefit payments, including refunds of member contributions	(422,135)	(407,750)	(433,285)
Net change in total pension liability	113,031	(11,169)	64,322
Total Pension Liability, Beginning	<u>5,434,202</u>	<u>5,445,371</u>	<u>5,381,049</u>
Total Pension Liability, Ending (a)	<u><u>\$ 5,547,233</u></u>	<u><u>\$ 5,434,202</u></u>	<u><u>\$ 5,445,371</u></u>
Plan Fiduciary Net Position			
Employer contributions	\$ 42,599	\$ 70,632	\$ 115,365
Employee contributions	27,662	26,377	28,761
Net investment income	(930,218)	1,051,986	802,044
Benefit payments, including refunds of member contributions	(422,135)	(407,750)	(433,285)
Other (net transfer)	50,125	(40,946)	64,536
Net change in plan fiduciary net position	(1,231,967)	700,299	577,421
Plan Fiduciary Net Position, Beginning	<u>6,535,170</u>	<u>5,834,871</u>	<u>5,257,450</u>
Plan Fiduciary Net Position, Ending (b)	<u><u>\$ 5,303,203</u></u>	<u><u>\$ 6,535,170</u></u>	<u><u>\$ 5,834,871</u></u>
Employer's Net Pension Liability/(Asset), Ending (a) - (b)	<u><u>\$ 244,030</u></u>	<u><u>\$ (1,100,968)</u></u>	<u><u>\$ (389,500)</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	95.60%	120.26%	107.15%
Covered Payroll	\$ 614,696	\$ 586,163	\$ 639,145
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	39.70%	-187.83%	-60.94%

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available.

2020	2019	2018	2017	2016	2015
\$ 51,847	\$ 51,173	\$ 52,170	\$ 44,268	\$ 40,021	\$ 33,905
375,845	381,920	383,840	388,047	379,831	355,487
(978)	(51,953)	119,128	(85,251)	97,844	128,849
-	116,503	(173,386)	-	-	191,053
(407,616)	(404,732)	(408,998)	(405,195)	(415,365)	(360,163)
19,098	92,911	(27,246)	(58,131)	102,331	349,131
5,361,951	5,269,040	5,296,286	5,354,417	5,252,086	4,902,955
<u>\$ 5,381,049</u>	<u>\$ 5,361,951</u>	<u>\$ 5,269,040</u>	<u>\$ 5,296,286</u>	<u>\$ 5,354,417</u>	<u>\$ 5,252,086</u>
\$ 64,407	\$ 96,490	\$ 105,331	\$ 137,933	\$ 170,450	\$ 119,442
25,007	23,420	32,289	20,906	18,939	15,684
959,778	(382,402)	921,139	425,167	23,430	272,805
(407,616)	(404,732)	(408,998)	(405,195)	(415,365)	(360,163)
(24,806)	43,022	(102,183)	(203,482)	145,511	166,505
616,770	(624,202)	547,578	(24,671)	(57,035)	214,273
4,640,680	5,264,882	4,717,304	4,741,975	4,799,010	4,584,737
<u>\$ 5,257,450</u>	<u>\$ 4,640,680</u>	<u>\$ 5,264,882</u>	<u>\$ 4,717,304</u>	<u>\$ 4,741,975</u>	<u>\$ 4,799,010</u>
<u>\$ 123,599</u>	<u>\$ 721,271</u>	<u>\$ 4,158</u>	<u>\$ 578,982</u>	<u>\$ 612,442</u>	<u>\$ 453,076</u>
97.70%	86.55%	99.92%	89.07%	88.56%	91.37%
\$ 555,711	\$ 520,447	\$ 520,151	\$ 464,577	\$ 420,866	\$ 348,533
22.24%	138.59%	0.80%	124.63%	145.52%	130.00%

See notes to required supplementary information

Rock Island County, Illinois

Illinois Municipal Retirement Fund - Rock Island Tri-County Consortium

Schedule of Employer Contributions

For the Past Nine Fiscal Years

	2023	2022	2021	2020	2019
Actuarially determined contribution	\$ 25,812	\$ 58,431	\$ 88,634	\$ 93,258	\$ 78,069
Contributions in relation to the actuarially determined contribution	(25,812)	(58,431)	(88,634)	(93,258)	(78,069)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 608,321	\$ 603,168	\$ 577,913	\$ 624,857	\$ 516,078
Contributions as a percentage of covered payroll	4.24%	9.69%	15.34%	14.92%	15.13%
	2018	2017	2016	2015	
Actuarially determined contribution	\$ 97,244	\$ 124,672	\$ 153,125	\$ 147,977	
Contributions in relation to the actuarially determined contribution	(97,244)	(124,672)	(153,125)	(147,977)	
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	
Covered payroll	\$ 501,988	\$ 500,185	\$ 435,969	\$ 391,683	
Contributions as a percentage of covered payroll	19.37%	24.93%	35.12%	37.78%	

Notes to Schedule:

The County implemented GASB Statement No. 68 in fiscal year 2015. Information prior to calendar year 2014 is not available.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	5-Year smoothed market, 20% corridor
Inflation	2.75%
Salary increases	2.85% to 13.75% including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

See notes to required supplementary information

Rock Island County, Illinois

Schedule of Changes in the Total OPEB Liability and Related Ratios - County Plan For the Past Six Fiscal Years

	2023	2022	2021
Total OPEB Liability			
Service cost	\$ 567,782	\$ 555,397	\$ 582,021
Interest	379,379	386,710	553,238
Differences between expected and actual experience	(6,308,485)	-	1,561,543
Changes of assumptions	(594,084)	-	(2,279,380)
Benefits payments	(1,430,852)	(1,430,852)	(1,399,640)
Net change in total OPEB liability	(7,386,260)	(488,745)	(982,218)
Total OPEB Liability, Beginning	17,727,949	18,216,694	19,198,912
Total OPEB Liability, Ending	<u>\$ 10,341,689</u>	<u>\$ 17,727,949</u>	<u>\$ 18,216,694</u>
Covered-Employee Payroll	\$ 18,877,750	\$ 21,899,789	\$ 20,856,942
Total OPEB Liability as a Percentage of Covered Employee Payroll	54.78%	80.95%	87.34%

Notes to Schedule:

The County implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

There is no ADC or employer contribution related to the ADC as the total OPEB liability is currently an unfunded obligation.

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

2020	2019	2018
\$ 563,865	\$ 537,014	\$ 493,625
561,485	606,489	653,916
-	(4,702,626)	-
1,200,000	3,452,814	-
<u>(1,318,170)</u>	<u>(1,309,948)</u>	<u>(1,165,741)</u>
1,007,180	(1,416,257)	(18,200)
<u>18,191,732</u>	<u>19,607,989</u>	<u>19,626,189</u>
<u>\$ 19,198,912</u>	<u>\$ 18,191,732</u>	<u>\$ 19,607,989</u>
\$ 26,276,807	\$ 25,025,530	\$ 23,471,113
73.06%	72.69%	83.54%

See notes to required supplementary information

Rock Island County, Illinois

Schedule of Changes in the Total OPEB Liability and Related Ratios - Rock Island Tri-County Consortium Plan For the Past Six Fiscal Years

	2023	2022	2021
Total OPEB Liability			
Service cost	\$ 1,656	\$ 1,656	\$ 1,867
Interest	224	211	276
Differences between expected and actual experience	-	-	-
Demographic change	-	503	-
Changes of assumptions and other inputs	-	(657)	-
Adjustments to beginning OPEB liability	-	336	-
Recognition of deferred inflows/outflows	(1,159)	(1,337)	(1,959)
Net change in total OPEB liability	721	712	184
Total OPEB Liability, Beginning	7,798	7,086	6,902
Total OPEB Liability, Ending	<u>\$ 8,519</u>	<u>\$ 7,798</u>	<u>\$ 7,086</u>
Covered-Employee Payroll	Not available	Not available	Not available
Total OPEB Liability as a Percentage of Covered Employee Payroll	Not available	Not available	Not available

Notes to Schedule:

The County implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2018 is not available.

There is no ADC or employer contribution related to the ADC as the total OPEB liability is currently an unfunded obligation.

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

2020	2019	2018
\$ 1,867	\$ 1,527	\$ 1,453
274	269	266
-	(576)	(645)
(1,344)	-	-
225	204	-
(241)	-	-
(2,076)	-	-
(1,295)	1,424	1,074
8,197	6,773	5,699
<u>\$ 6,902</u>	<u>\$ 8,197</u>	<u>\$ 6,773</u>
Not available	Not available	Not available
Not available	Not available	Not available

See notes to required supplementary information

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
 Budgetary Comparison Information - General Fund - Budgetary Basis
 Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 8,094,750	\$ 8,094,750	\$ 8,156,790	\$ 62,040
Fees	6,205,574	6,181,502	5,599,955	(581,547)
Intergovernmental	14,524,799	14,996,970	21,376,680	6,379,710
Investment income	70,720	70,720	1,486,846	1,416,126
Miscellaneous	38,251	38,251	92,942	54,691
Total revenues	<u>28,934,094</u>	<u>29,382,193</u>	<u>36,713,213</u>	<u>7,331,020</u>
Expenditures				
Current:				
Salaries and wages	18,263,699	18,281,415	17,023,387	1,258,028
Personal benefits	5,084,250	5,086,551	4,481,072	605,479
Supplies	475,653	584,646	507,562	77,084
Other services and charges	6,020,182	6,612,919	5,759,855	853,064
Capital outlay	<u>1,643,464</u>	<u>2,751,064</u>	<u>2,430,167</u>	<u>320,897</u>
Total expenditures	<u>31,487,248</u>	<u>33,316,595</u>	<u>30,202,043</u>	<u>3,114,552</u>
Excess (deficiency) of revenues over expenditures	<u>(2,553,154)</u>	<u>(3,934,402)</u>	<u>6,511,170</u>	<u>10,445,572</u>
Other Financing Sources (Uses)				
Transfers in	3,030,795	4,444,561	4,891,129	446,568
Transfers out	(1,742,521)	(3,083,669)	(2,260,313)	823,356
Gain (loss) on sale of capital assets	<u>1,000</u>	<u>1,000</u>	<u>9,634</u>	<u>8,634</u>
Total other financing sources (uses)	<u>1,289,274</u>	<u>1,361,892</u>	<u>2,640,450</u>	<u>1,278,558</u>
Net change in fund balance, budgetary basis	<u>\$ (1,263,880)</u>	<u>\$ (2,572,510)</u>	<u>9,151,620</u>	<u>\$ 11,724,130</u>
Adjustments to GAAP Basis				
Activities reported within the Child Welfare Fund, Working Cash Fund, and Sheriff Crime Lab Fund (sub-funds of the General Fund):				
Total revenue			23,887	
Total expenditures			(829,051)	
Total other financing sources			<u>829,051</u>	
Total adjustments to GAAP basis			<u>23,887</u>	
Net change in fund balance			9,175,507	
Fund Balances, Beginning			<u>30,408,995</u>	
Fund Balances, Ending			<u>\$ 39,584,502</u>	

See notes to required supplementary information

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
 Budgetary Comparison Information - Forest Preserve Commission Fund - Budgetary Basis
 Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 3,677,000	\$ 3,677,000	\$ 3,685,729	\$ 8,729
Fees	2,940,057	2,901,157	3,111,969	210,812
Intergovernmental	430,000	1,612,619	1,422,636	(189,983)
Investment income	7,625	7,625	149,818	142,193
Miscellaneous	28,825	308,914	356,500	47,586
Total revenues	7,083,507	8,507,315	8,726,652	219,337
Expenditures				
Current:				
Salaries and wages	2,761,907	2,697,988	2,678,802	19,186
Personal benefits	1,079,360	931,748	874,280	57,468
Supplies	821,719	1,039,670	1,017,619	22,051
Other services and charges	1,271,694	1,513,471	1,486,767	26,704
Debt service:				
Principal	490,000	490,000	490,000	-
Interest	209,054	209,054	209,053	1
Capital outlay	579,588	3,233,783	2,560,199	673,584
Total expenditures	7,213,322	10,115,714	9,316,720	798,994
Excess (deficiency) of revenues over expenditures	(129,815)	(1,608,399)	(590,068)	1,018,331
Other Financing Sources (Uses)				
Transfers in	-	98,284	98,284	-
Transfers out	(25,000)	(34,601)	(34,600)	1
Total other financing sources (uses)	(25,000)	63,683	63,684	1
Net change in fund balance, budgetary basis	\$ (154,815)	\$ (1,544,716)	(526,384)	\$ 1,018,332
Adjustments to GAAP Basis				
Activities reported within the Marvin Martin Trust Fund, Golf Course Improvement Fund, Bike Path Project Fund, and Loud Thunder Spillway and Camping Fund (subfunds of the Forest Preserve Commission):				
Total revenue			32,130	
Total expenditures			(49,401)	
Total other financing sources			(63,684)	
Total adjustments to GAAP basis			(80,955)	
Net change in fund balance			(607,339)	
Fund Balance, Beginning (as restated)			2,542,330	
Fund Balance, Ending			\$ 1,934,991	

See notes to required supplementary information

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
 Budgetary Comparison Information - Hope Creek Care Center Fund - Budgetary Basis
 Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ -	\$ -	\$ 156	\$ 156
Investment income	2,200	2,200	25,072	22,872
Total revenues	2,200	2,200	25,228	23,028
Expenditures				
Current:				
Other services and charges	-	185,135	185,135	-
Personal Benefits	-	950	950	-
Debt service:				
Principal	-	850,000	850,000	-
Interest	-	181,350	181,350	-
Total expenditures	-	1,217,435	1,217,435	-
Excess (deficiency) of revenues over expenditures	2,200	(1,215,235)	(1,192,207)	23,028
Other Financing Sources (Uses)				
Transfers in	-	3,498,976	3,498,976	-
Transfers out	-	(197,487)	(197,487)	-
Total other financing sources (uses)	-	3,301,489	3,301,489	-
Net change in fund balance, budgetary basis	\$ 2,200	\$ 2,086,254	2,109,282	\$ 23,028
Adjustments to GAAP Basis				
Activities reported within the Nursing Home Tax Levy Fund:				
Total revenue			2,466,676	
Total other financing uses			(2,466,676)	
Total adjustments to GAAP basis			-	
Net change in fund balance			2,109,282	
Fund Balance (Deficit), Beginning			(3,467,076)	
Fund Balance (Deficit), Ending			\$ (1,357,794)	

See notes to required supplementary information

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
 Budgetary Comparison Information - Liability Insurance Fund
 Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 6,056,193	\$ 6,056,193	\$ 6,091,405	\$ 35,212
Intergovernmental	83,461	83,461	278,899	195,438
Investment income	12,000	12,000	467,737	455,737
Miscellaneous	-	-	150,970	150,970
Total revenues	<u>6,151,654</u>	<u>6,151,654</u>	<u>6,989,011</u>	<u>837,357</u>
Expenditures				
Current:				
Salaries and wages	4,787,133	4,900,934	4,855,752	45,182
Personal benefits	242,505	259,819	217,430	42,389
Supplies	12,550	8,876	8,142	734
Other services and charges	1,080,561	3,218,164	846,419	2,371,745
Capital outlay	<u>2,000</u>	<u>188,860</u>	<u>186,860</u>	<u>2,000</u>
Total expenditures	<u>6,124,749</u>	<u>8,576,653</u>	<u>6,114,603</u>	<u>2,462,050</u>
Excess (deficiency) of revenues over expenditures	<u>26,905</u>	<u>(2,424,999)</u>	<u>874,408</u>	<u>3,299,407</u>
Other Financing Sources (Uses)				
Transfers in	8,374	8,374	100,123	91,749
Transfers out	<u>(86,081)</u>	<u>(98,449)</u>	<u>(98,449)</u>	<u>-</u>
Total other financing sources (uses)	<u>(77,707)</u>	<u>(90,075)</u>	<u>1,674</u>	<u>91,749</u>
Net change in fund balance	<u><u>\$ (50,802)</u></u>	<u><u>\$ (2,515,074)</u></u>	<u>876,082</u>	<u><u>\$ 3,391,156</u></u>
Fund Balance, Beginning			<u>12,088,268</u>	
Fund Balance, Ending			<u><u>\$ 12,964,350</u></u>	

See notes to required supplementary information

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Budgetary Comparison Information - American Rescue Plan Act Fund
Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 8,344,135	\$ 9,552,656	\$ 6,531,228	\$ (3,021,428)
Investment income	-	-	722,239	722,239
Total revenues	8,344,135	9,552,656	7,253,467	(2,299,189)
Expenditures				
Current:				
Supplies	3,061	21,606	23,538	(1,932)
Other services and charges	607,419	724,391	915,394	(191,003)
Capital outlay	6,745,251	7,261,378	4,313,151	2,948,227
Total expenditures	7,355,731	8,007,375	5,252,083	2,755,292
Excess (deficiency) of revenues over expenditures	988,404	1,545,281	2,001,384	456,103
Other Financing Sources (Uses)				
Transfers out	-	(2,001,384)	(2,001,384)	-
Total other financing sources (uses)	-	(2,001,384)	(2,001,384)	-
Net change in fund balance	<u>\$ 988,404</u>	<u>\$ (456,103)</u>	-	<u>\$ 456,103</u>
Fund Balance, Beginning			-	
Fund Balance, Ending			<u>\$ -</u>	

See notes to required supplementary information

Rock Island County

Notes to Required Supplementary Information
Year Ended November 30, 2023

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. Budget amounts are as originally adopted by the County Board. All annual appropriations lapse at fiscal year end.

Prior to November 30, County management submits to the County Board a proposed operating budget for the fiscal year commencing December 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments. Prior to November 30, the budget is legally enacted through passage of an ordinance. Formal budgetary integration is employed as a management control device during the year of all governmental funds, except those without a budget as identified below.

The County is authorized to change budgeted amounts within any fund; however, revision must be approved by two-thirds of the members of the County Board. No revisions can be made increasing the budget unless funding is available for the purpose of the revision. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the appropriation level. The appropriated budget is prepared by fund, function and department. County management is authorized to transfer budget amounts between objects within an appropriation; however, the County Board must approve any budget transfers between appropriations, departments or funds.

Budgets were approved for all governmental funds except for the Workforce Investment Act Fund, Metropolitan Enforcement Group Fund, State's Attorney Drug Enforcement Fund, Hotel/Motel Tax Fund, Covemakers Buy-Out Fund and Capital Project Fund.

Additionally, the Health Department budget does not include noncash support in the form of vaccines.

SUPPLEMENTARY INFORMATION

Rock Island County, Illinois

Combining Balance Sheet -

General Fund

November 30, 2023

	<u>General</u>	<u>Child Welfare</u>	<u>Working Cash</u>
Assets			
Cash and cash equivalents	\$ 37,263,264	\$ -	\$ 577,825
Receivables:			
Property taxes receivable	8,886,770	-	-
Accounts receivable, net	555,644	-	-
Accrued interest receivable	154,191	-	1,876
Due from other governments	3,411,564	-	-
Due from other funds	255,813	121,163	-
Other assets	466,238	-	-
Advances to other funds	1,916,891	-	-
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 52,910,375</u>	<u>\$ 121,163</u>	<u>\$ 579,701</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 1,317,992	\$ 120,137	\$ -
Accrued liabilities	1,803,816	-	-
Due to fiduciary funds	1,502,300	-	-
Due to other funds	125,622	1,026	-
Unearned revenues	67,293	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>4,817,023</u>	<u>121,163</u>	<u>-</u>
Deferred Inflows of Resources			
Property taxes levied for future periods	8,028,132	-	-
Unavailable for intergovernmental	1,069,570	-	-
	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>9,097,702</u>	<u>-</u>	<u>-</u>
Fund Balances			
Nonspendable	2,383,129	-	-
Restricted	-	-	579,701
Unassigned	36,612,521	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>38,995,650</u>	<u>-</u>	<u>579,701</u>
	<u> </u>	<u> </u>	<u> </u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 52,910,375</u>	<u>\$ 121,163</u>	<u>\$ 579,701</u>

Sheriff Crime Lab	Eliminations	Total General Fund
\$ 9,122	\$ -	\$ 37,850,211
-	-	8,886,770
-	-	555,644
29	-	156,096
-	-	3,411,564
-	(122,189)	254,787
-	-	466,238
-	-	1,916,891
<u>\$ 9,151</u>	<u>\$ (122,189)</u>	<u>\$ 53,498,201</u>

\$ -	\$ -	\$ 1,438,129
-	-	1,803,816
-	-	1,502,300
-	(122,189)	4,459
-	-	67,293
-	(122,189)	4,815,997

-	-	8,028,132
-	-	1,069,570
-	-	9,097,702

-	-	2,383,129
-	-	579,701
9,151	-	36,621,672
9,151	-	39,584,502

<u>\$ 9,151</u>	<u>\$ (122,189)</u>	<u>\$ 53,498,201</u>
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Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -

General Fund

Year Ended November 30, 2023

	<u>General</u>	<u>Child Welfare</u>	<u>Working Cash</u>
Revenues			
Property taxes	\$ 8,156,790	\$ -	\$ -
Fees	5,599,955	-	-
Intergovernmental	21,376,680	-	-
Investment income	1,486,846	-	23,441
Miscellaneous	92,942	-	-
	<u>36,713,213</u>	<u>-</u>	<u>23,441</u>
Total revenues			
	<u>36,713,213</u>	<u>-</u>	<u>23,441</u>
Expenditures			
Current:			
General government	8,751,777	-	-
Public safety	6,847,604	-	-
Corrections	4,660,601	-	-
Judiciary and legal	7,511,894	829,051	-
Capital outlay	2,430,167	-	-
	<u>30,202,043</u>	<u>829,051</u>	<u>-</u>
Total expenditures			
	<u>30,202,043</u>	<u>829,051</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures			
	<u>6,511,170</u>	<u>(829,051)</u>	<u>23,441</u>
Other Financing Sources (Uses)			
Transfers in	4,891,129	829,051	-
Transfers out	(2,260,313)	-	-
Proceeds from sale of capital assets	9,634	-	-
	<u>2,640,450</u>	<u>829,051</u>	<u>-</u>
Total other financing sources (uses)			
	<u>2,640,450</u>	<u>829,051</u>	<u>-</u>
Net change in fund balances			
	<u>9,151,620</u>	<u>-</u>	<u>23,441</u>
Fund Balances, Beginning			
	<u>29,844,030</u>	<u>-</u>	<u>556,260</u>
Fund Balances, Ending			
	<u>\$ 38,995,650</u>	<u>\$ -</u>	<u>\$ 579,701</u>

Sheriff Crime Lab	Eliminations	Total General Fund
\$ -	\$ -	\$ 8,156,790
100	-	5,600,055
-	-	21,376,680
346	-	1,510,633
-	-	92,942
446	-	36,737,100
-	-	8,751,777
-	-	6,847,604
-	-	4,660,601
-	-	8,340,945
-	-	2,430,167
-	-	31,031,094
446	-	5,706,006
-	(831,509)	4,888,671
-	831,509	(1,428,804)
-	-	9,634
-	-	3,469,501
446	-	9,175,507
8,705	-	30,408,995
\$ 9,151	\$ -	\$ 39,584,502

Rock Island County, Illinois**Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -**

General Sub-Fund - General Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)
Revenues				
Fees:				
Circuit clerk fees	\$ 1,555,000	\$ 1,555,000	\$ 1,510,479	\$ (44,521)
County recorder fees	1,911,000	1,911,000	787,029	(1,123,971)
State's attorney fees	46,922	49,922	50,502	580
County sheriff fees	175,000	175,000	209,178	34,178
Other	2,517,652	2,490,580	3,042,767	552,187
Total fees	6,205,574	6,181,502	5,599,955	(581,547)
Property taxes:				
Property taxes	7,469,750	7,469,750	7,508,254	38,504
Penalties and interest	625,000	625,000	648,536	23,536
Total property taxes	8,094,750	8,094,750	8,156,790	62,040
Intergovernmental:				
Salary reimbursements	2,542,899	2,542,899	2,664,095	121,196
Sales and use tax	6,555,000	6,555,000	7,689,872	1,134,872
State income tax	2,225,000	2,225,000	2,704,528	479,528
Replacement tax	3,000,000	3,000,000	7,290,545	4,290,545
Other	201,900	674,071	1,027,640	353,569
Total intergovernmental	14,524,799	14,996,970	21,376,680	6,379,710
Investment income	70,720	70,720	1,486,846	1,416,126
Miscellaneous	38,251	38,251	92,942	54,691
Total revenues	28,934,094	29,382,193	36,713,213	7,331,020
Other Financing Sources				
Transfers in	3,030,795	4,444,561	4,891,129	446,568
Proceeds from sale of capital assets	1,000	1,000	9,634	8,634
Total other financing sources	3,031,795	4,445,561	4,900,763	455,202
Total revenues and other financing sources	\$ 31,965,889	\$ 33,827,754	\$ 41,613,976	\$ 7,786,222

Rock Island County, Illinois**Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual -**

General Sub-Fund - General Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)
Expenditures				
Assessment map:				
Salaries and wages	\$ 260,194	\$ 260,194	\$ 235,131	\$ 25,063
Supplies	3,850	3,970	3,889	81
Other services and charges	135,455	135,335	115,088	20,247
Total assessment map	399,499	399,499	354,108	45,391
Auditor:				
Salaries and wages	201,149	201,149	179,398	21,751
Supplies	504	504	432	72
Other services and charges	4,536	4,746	4,693	53
Total auditor	206,189	206,399	184,523	21,876
Board of review:				
Salaries and wages	56,402	56,402	47,488	8,914
Supplies	2,650	2,650	1,483	1,167
Other services and charges	6,340	6,340	6,606	(266)
Total board of review	65,392	65,392	55,577	9,815
Building maintenance:				
Salaries and wages	95,994	96,466	96,466	-
Supplies	11,500	11,028	8,659	2,369
Other services and charges	20,600	20,600	15,903	4,697
Capital outlay	20,000	20,000	-	20,000
Total building maintenance	148,094	148,094	121,028	27,066
Circuit clerk:				
Salaries and wages	1,618,167	1,618,167	1,584,661	33,506
Supplies	-	37,925	37,925	-
Other services and charges	-	10,449	10,449	-
Capital outlay	-	126,722	126,722	-
Total circuit clerk	1,618,167	1,793,263	1,759,757	33,506
Circuit court:				
Salaries and wages	163,234	170,434	170,316	118
Supplies	10,800	13,902	13,902	-
Other services and charges	868,000	1,149,257	1,146,809	2,448
Capital outlay	15,000	81,202	81,202	-
Total circuit court	1,057,034	1,414,795	1,412,229	2,566

Rock Island County, Illinois**Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual -**

General Sub-Fund - General Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)
Coroner:				
Salaries and wages	\$ 137,039	\$ 137,039	\$ 137,038	\$ 1
Personal benefits	1,000	2,819	1,819	1,000
Other services and charges	122,000	122,000	108,560	13,440
Capital Outlay	-	1,214	1,214	-
Total coroner	260,039	263,072	248,631	14,441
County administration:				
Salaries and wages	178,318	178,318	173,302	5,016
Supplies	1,000	2,340	2,231	109
Other services and charges	9,650	8,310	5,696	2,614
Total county administration	188,968	188,968	181,229	7,739
County board:				
Salaries and wages	197,874	197,874	152,576	45,298
Supplies	800	1,022	891	131
Other services and charges	179,248	179,261	126,004	53,257
Total county board	377,922	378,157	279,471	98,686
County clerk:				
Salaries and wages	585,059	585,059	540,059	45,000
Supplies	18,870	66,383	57,750	8,633
Other services and charges	396,683	361,301	206,299	155,002
Capital outlay	-	2,923	2,923	-
Total county clerk	1,000,612	1,015,666	807,031	208,635
County zoning:				
Salaries and wages	322,218	321,490	273,829	47,661
Personal benefits	-	1,332	1,332	-
Supplies	1,850	10,050	8,652	1,398
Other services and charges	53,004	48,804	31,876	16,928
Capital outlay	23,100	18,496	5,100	13,396
Total county zoning	400,172	400,172	320,789	79,383
Court services:				
Salaries and wages	2,135,218	2,135,218	1,997,659	137,559
Supplies	7,600	16,559	14,962	1,597
Other services and charges	117,980	158,564	92,982	65,582
Total court services	2,260,798	2,310,341	2,105,603	204,738

Rock Island County, Illinois**Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual -**

General Sub-Fund - General Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)
General County services:				
Salaries and wages	\$ 104,824	\$ 104,824	\$ 80,083	\$ 24,741
Personal benefits	4,959,530	4,959,530	4,370,146	589,384
Supplies	100	6,904	1,055	5,849
Other services and charges	429,914	482,079	367,136	114,943
Capital outlay	-	1,196	1,196	-
Total general county services	5,494,368	5,554,533	4,819,616	734,917
Information systems:				
Salaries and wages	444,029	444,029	417,954	26,075
Supplies	20,690	30,690	19,227	11,463
Other services and charges	151,343	146,343	139,849	6,494
Capital outlay	-	5,000	4,233	767
Total information systems	616,062	626,062	581,263	44,799
Liquor commission:				
Other services and charges	-	164	164	-
Total liquor commission	-	164	164	-
Public defender:				
Salaries and wages	836,409	836,409	765,362	71,047
Supplies	13,000	13,000	4,635	8,365
Other services and charges	37,000	37,000	14,636	22,364
Capital outlay	6,000	6,000	-	6,000
Total public defender	892,409	892,409	784,633	107,776
Recorder:				
Salaries and wages	315,738	315,751	315,751	-
Total recorder	315,738	315,751	315,751	-
Sheriff:				
Salaries and wages	8,279,503	8,289,331	7,901,563	387,768
Personal benefits	123,720	122,870	107,775	15,095
Supplies	359,839	339,219	303,853	35,366
Other services and charges	3,212,838	3,468,256	3,201,699	266,557
Capital outlay	1,575,364	2,484,311	2,206,485	277,826
Total sheriff	13,551,264	14,703,987	13,721,375	982,612

Rock Island County, Illinois**Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual -**

General Sub-Fund - General Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)
State's attorney:				
Salaries and wages	\$ 1,907,970	\$ 1,907,970	\$ 1,529,460	\$ 378,510
Supplies	18,100	22,600	22,251	349
Other services and charges	215,950	214,450	105,885	108,565
Capital outlay	4,000	4,000	1,092	2,908
Total state's attorney	2,146,020	2,149,020	1,658,688	490,332
Superintendent of educational services region:				
Salaries and wages	52,615	52,615	52,615	-
Other services and charges	13,391	13,391	13,391	-
Total superintendent of educational services region	66,006	66,006	66,006	-
Treasurer:				
Salaries and wages	371,745	372,676	372,676	-
Supplies	4,500	5,900	5,765	135
Other services and charges	46,250	46,269	46,130	139
Total treasurer	422,495	424,845	424,571	274
Total general fund:				
Salaries and wages	18,263,699	18,281,415	17,023,387	1,258,028
Personal benefits	5,084,250	5,086,551	4,481,072	605,479
Supplies	475,653	584,646	507,562	77,084
Other services and charges	6,020,182	6,612,919	5,759,855	853,064
Capital outlay	1,643,464	2,749,850	2,428,953	320,897
Total expenditures	31,487,248	33,315,381	30,200,829	3,114,552
Other Financing Uses				
Transfers out	1,742,521	3,083,669	2,260,313	823,356
Total other financing uses	1,742,521	3,083,669	2,260,313	823,356
Total expenditures and other financing uses	\$ 33,229,769	\$ 36,399,050	\$ 32,461,142	\$ 3,937,908

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Child Welfare Sub-Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Current:				
Other services and charges	<u>815,000</u>	<u>830,700</u>	<u>829,051</u>	<u>1,649</u>
Total expenditures	<u>815,000</u>	<u>830,700</u>	<u>829,051</u>	<u>1,649</u>
Excess (deficiency) of revenues over expenditures	<u>(815,000)</u>	<u>(830,700)</u>	<u>(829,051)</u>	<u>1,649</u>
Other Financing Sources (Uses)				
Transfers in	<u>815,000</u>	<u>830,700</u>	<u>829,051</u>	<u>(1,649)</u>
Total other financing sources (uses)	<u>815,000</u>	<u>830,700</u>	<u>829,051</u>	<u>(1,649)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ -</u>	

Rock Island County, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -**

Sheriff Crime Lab Sub-Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 500	\$ 500	\$ 100	\$ (400)
Investment income	-	-	346	346
Total revenues	500	500	446	(54)
Expenditures	-	-	-	-
Net change in fund balance	<u>\$ 500</u>	<u>\$ 500</u>	446	<u>\$ (54)</u>
Fund Balance, Beginning			<u>8,705</u>	
Fund Balance, Ending			<u>\$ 9,151</u>	

Rock Island County, Illinois

Combining Balance Sheet -
Nonmajor Governmental Funds
November 30, 2023

	Special Revenue		
	Animal Control	Arrestee Medical Costs	Child Advocacy
Assets			
Cash and cash equivalents	\$ 65,037	\$ 44,591	\$ -
Receivables:			
Property taxes receivable	-	-	117,193
Accounts receivable, net	40,858	-	-
Accrued interest receivable	228	143	281
Due from other governments	-	500	-
Due from other funds	-	-	-
Other assets	-	-	-
Total assets	\$ 106,123	\$ 45,234	\$ 117,474
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities			
Accounts payable	\$ 43,548	\$ -	\$ 3,098
Accrued liabilities	524,908	-	-
Due to other governments	6,146	-	-
Due to other funds	2,771	-	-
Unearned revenues	-	-	-
Advances from other funds	124,000	-	-
Total liabilities	701,373	-	3,098
Deferred Inflows of Resources			
Property taxes levied for future periods	-	-	114,376
Unavailable for intergovernmental	-	-	-
Total deferred inflows of resources	-	-	114,376
Fund Balances (Deficits)			
Nonspendable	-	-	-
Restricted	-	45,234	-
Unassigned	(595,250)	-	-
Total fund balances (deficits)	(595,250)	45,234	-
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 106,123	\$ 45,234	\$ 117,474

Special Revenue					
Collector Tax Fee	Community Mental Health	County Bridge	County Clerk Document	County Extension Education	County Health
\$ 126,600	\$ 2,199,161	\$ 2,280,075	\$ 319,391	\$ -	\$ 2,875,848
-	2,373,686	720,998	4,872	237,965	1,287,160
-	537	-	208	-	40,578
262	12,415	8,881	1,034	576	10,366
43,480	-	174,127	455	-	793,963
-	19,119	-	-	-	186,860
-	5,536	-	-	-	2,151
<u>\$ 170,342</u>	<u>\$ 4,610,454</u>	<u>\$ 3,184,081</u>	<u>\$ 325,960</u>	<u>\$ 238,541</u>	<u>\$ 5,196,926</u>
\$ -	\$ 395,183	\$ -	\$ -	\$ 6,359	\$ 206,624
-	3,411	-	-	-	194,209
-	-	-	-	-	-
-	14,610	-	-	-	34,086
-	-	-	455	-	350,000
-	-	-	-	-	-
-	413,204	-	455	6,359	784,919
-	2,316,225	703,500	-	232,182	1,260,297
-	-	-	-	-	480,879
-	2,316,225	703,500	-	232,182	1,741,176
-	5,536	-	-	-	2,151
170,342	1,875,489	2,480,581	325,505	-	2,668,680
-	-	-	-	-	-
170,342	1,881,025	2,480,581	325,505	-	2,670,831
<u>\$ 170,342</u>	<u>\$ 4,610,454</u>	<u>\$ 3,184,081</u>	<u>\$ 325,960</u>	<u>\$ 238,541</u>	<u>\$ 5,196,926</u>

(Continued)

Rock Island County, Illinois

Combining Balance Sheet -
Nonmajor Governmental Funds
November 30, 2023

	Special Revenue		
	County Highway	County Law Library	Court Automation
Assets			
Cash and cash equivalents	\$ 1,104,006	\$ 218,169	\$ 1,010,998
Receivables:			
Property taxes receivable	1,951,305	-	-
Accounts receivable, net	108	8,460	16,710
Accrued interest receivable	8,386	715	3,272
Due from other governments	-	-	-
Due from other funds	625,000	-	16,963
Other assets	4,515	-	-
Total assets	\$ 3,693,320	\$ 227,344	\$ 1,047,943
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities			
Accounts payable	\$ 139,088	\$ 13,264	\$ 11,107
Accrued liabilities	97,867	543	-
Due to other governments	-	-	-
Due to other funds	5,331	-	2,076
Unearned revenues	-	-	-
Advances from other funds	-	-	-
Total liabilities	242,286	13,807	13,183
Deferred Inflows of Resources			
Property taxes levied for future periods	1,896,588	-	-
Unavailable for intergovernmental	-	-	-
Total deferred inflows of resources	1,896,588	-	-
Fund Balances (Deficits)			
Nonspendable	4,515	-	-
Restricted	1,549,931	213,537	1,034,760
Unassigned	-	-	-
Total fund balances (deficits)	1,554,446	213,537	1,034,760
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 3,693,320	\$ 227,344	\$ 1,047,943

Special Revenue						
Court Document Storage	Court Security	Illinois Municipal Retirement	Federal Social Security	GIS 2005	Hillsdale Special Service Area	
\$ 1,033,801	\$ 1,042,472	\$ 5,258,656	\$ 2,095,370	\$ 16,531	\$ 54,811	
-	-	3,795,634	1,842,083	-	11,575	
16,917	-	38	572	120	-	
3,361	3,418	23,121	10,617	26	201	
569	20,160	-	-	-	-	
13,602	-	38,197	6,857	1,877	-	
-	-	-	-	-	-	
<u>\$ 1,068,250</u>	<u>\$ 1,066,050</u>	<u>\$ 9,115,646</u>	<u>\$ 3,955,499</u>	<u>\$ 18,554</u>	<u>\$ 66,587</u>	
\$ 1,121	\$ 164	\$ -	\$ -	\$ 195	\$ 751	
7,716	32,565	614,587	88,908	11,217	-	
-	-	-	-	-	-	
1,112	-	-	-	7	-	
-	-	-	-	-	-	
-	22,000	-	-	-	-	
<u>9,949</u>	<u>54,729</u>	<u>614,587</u>	<u>88,908</u>	<u>11,419</u>	<u>751</u>	
-	-	3,710,073	1,798,412	-	11,250	
-	-	-	-	-	-	
-	-	3,710,073	1,798,412	-	11,250	
-	-	-	-	-	-	
1,058,301	1,011,321	4,790,986	2,068,179	7,135	54,586	
-	-	-	-	-	-	
<u>1,058,301</u>	<u>1,011,321</u>	<u>4,790,986</u>	<u>2,068,179</u>	<u>7,135</u>	<u>54,586</u>	
<u>\$ 1,068,250</u>	<u>\$ 1,066,050</u>	<u>\$ 9,115,646</u>	<u>\$ 3,955,499</u>	<u>\$ 18,554</u>	<u>\$ 66,587</u>	

(Continued)

Rock Island County, Illinois

Combining Balance Sheet -
Nonmajor Governmental Funds
November 30, 2023

	Special Revenue		
	Workforce Investment Act	Maintenance and Child Support Collection	Metropolitan Enforcement Group
Assets			
Cash and cash equivalents	\$ -	\$ 277,961	\$ -
Receivables:			
Property taxes receivable	-	-	-
Accounts receivable, net	-	11,441	-
Accrued interest receivable	-	-	-
Due from other governments	-	2,293	24,898
Due from other funds	-	-	-
Other assets	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 291,695</u>	<u>\$ 24,898</u>
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Accrued liabilities	-	3,704	-
Due to other governments	-	-	-
Due to other funds	-	6	-
Unearned revenues	-	1,582	24,898
Advances from other funds	-	-	-
Total liabilities	<u>-</u>	<u>5,292</u>	<u>24,898</u>
Deferred Inflows of Resources			
Property taxes levied for future periods	-	-	-
Unavailable for intergovernmental	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits)			
Nonspendable	-	-	-
Restricted	-	286,403	-
Unassigned	-	-	-
Total fund balances (deficits)	<u>-</u>	<u>286,403</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ -</u>	<u>\$ 291,695</u>	<u>\$ 24,898</u>

Special Revenue						
Motor Fuel Tax	Probation Services Fee	Recorder's Document	State's Attorney Drug Enforcement	Treasurer's Automation	Veterans Assistance	
\$ 12,394,025	\$ 1,118,771	\$ 796,517	\$ 157,168	\$ 162,357	\$ 833,727	
-	-	-	-	-	558,291	
-	20,315	-	705	39	-	
43,751	-	2,516	504	365	3,648	
299,800	-	-	4,473	15,990	-	
-	6,011	2,581	-	-	-	
-	-	-	-	767	-	
<u>\$ 12,737,576</u>	<u>\$ 1,145,097</u>	<u>\$ 801,614</u>	<u>\$ 162,850</u>	<u>\$ 179,518</u>	<u>\$ 1,395,666</u>	
\$ 1,129,191	\$ 57,568	\$ 188	\$ -	\$ 1,735	\$ 21,965	
13,826	200	7,998	2,201	-	16,434	
-	-	-	-	-	-	
625,000	2,547	158	375	-	35	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>1,768,017</u>	<u>60,315</u>	<u>8,344</u>	<u>2,576</u>	<u>1,735</u>	<u>38,434</u>	
-	-	-	-	-	543,685	
11,449	-	-	4,473	-	-	
<u>11,449</u>	<u>-</u>	<u>-</u>	<u>4,473</u>	<u>-</u>	<u>543,685</u>	
-	-	-	-	767	-	
10,958,110	1,084,782	793,270	155,801	177,016	813,547	
-	-	-	-	-	-	
<u>10,958,110</u>	<u>1,084,782</u>	<u>793,270</u>	<u>155,801</u>	<u>177,783</u>	<u>813,547</u>	
<u>\$ 12,737,576</u>	<u>\$ 1,145,097</u>	<u>\$ 801,614</u>	<u>\$ 162,850</u>	<u>\$ 179,518</u>	<u>\$ 1,395,666</u>	

(Continued)

Rock Island County, Illinois

Combining Balance Sheet -
Nonmajor Governmental Funds
November 30, 2023

	Special Revenue		
	Zuma-Canoe Creek Special Service Area	Circuit Clerk Administration Cost	Hotel/Motel Tax
Assets			
Cash and cash equivalents	\$ 177,489	\$ 645,019	\$ 1,369
Receivables:			
Property taxes receivable	51,890	-	-
Accounts receivable, net	-	7,918	-
Accrued interest receivable	682	2,084	3
Due from other governments	-	-	65,443
Due from other funds	-	-	-
Other assets	-	-	-
Total assets	\$ 230,061	\$ 655,021	\$ 66,815
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities			
Accounts payable	\$ 6,062	\$ 606	\$ 65,443
Accrued liabilities	-	3,198	-
Due to other governments	-	-	-
Due to other funds	-	-	-
Unearned revenues	-	-	-
Advances from other funds	-	-	-
Total liabilities	6,062	3,804	65,443
Deferred Inflows of Resources			
Property taxes levied for future periods	51,757	-	-
Unavailable for intergovernmental	-	-	-
Total deferred inflows of resources	51,757	-	-
Fund Balances (Deficits)			
Nonspendable	-	-	-
Restricted	172,242	651,217	1,372
Unassigned	-	-	-
Total fund balances (deficits)	172,242	651,217	1,372
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 230,061	\$ 655,021	\$ 66,815

Special Revenue					
Drug Court Grant	Coroner Fee	Federal Seized and Forfeited Property	Covemakers Buy-Out	IDOT Grant	Public Defender Automation
\$ 170,215	\$ 186,890	\$ 69,342	\$ -	\$ 84,906	\$ 107,780
-	-	-	-	-	-
752	10,925	-	-	-	52
551	589	224	-	-	348
-	-	-	-	199,703	-
-	-	-	-	-	-
-	-	-	857	-	-
<u>\$ 171,518</u>	<u>\$ 198,404</u>	<u>\$ 69,566</u>	<u>\$ 857</u>	<u>\$ 284,609</u>	<u>\$ 108,180</u>
\$ 152	\$ 473	\$ -	\$ -	\$ 199,704	\$ 5,775
-	-	-	-	-	-
-	-	-	-	40,900	-
-	976	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>152</u>	<u>1,449</u>	<u>-</u>	<u>-</u>	<u>240,604</u>	<u>5,775</u>
-	-	-	-	-	-
-	-	-	-	90,230	-
-	-	-	-	90,230	-
-	-	-	857	-	-
171,366	196,955	69,566	-	-	102,405
-	-	-	-	(46,225)	-
<u>171,366</u>	<u>196,955</u>	<u>69,566</u>	<u>857</u>	<u>(46,225)</u>	<u>102,405</u>
<u>\$ 171,518</u>	<u>\$ 198,404</u>	<u>\$ 69,566</u>	<u>\$ 857</u>	<u>\$ 284,609</u>	<u>\$ 108,180</u>

(Continued)

Rock Island County, Illinois

Combining Balance Sheet -
Nonmajor Governmental Funds
November 30, 2023

			Total Nonmajor Governmental Funds
Assets	Debt Service	Capital Project	
Cash and cash equivalents	\$ -	\$ 217	\$ 36,929,270
Receivables:			
Property taxes receivable	5,080,839	-	18,033,491
Accounts receivable, net	-	-	177,253
Accrued interest receivable	11,334	-	153,902
Due from other governments	-	-	1,645,854
Due from other funds	-	-	917,067
Other assets	-	-	13,826
Total assets	<u>\$ 5,092,173</u>	<u>\$ 217</u>	<u>\$ 57,870,663</u>
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities			
Accounts payable	\$ 125,069	\$ -	\$ 2,434,433
Accrued liabilities	-	-	1,623,492
Due to other governments	-	-	47,046
Due to other funds	-	-	689,090
Unearned revenues	-	-	376,935
Advances from other funds	-	-	146,000
Total liabilities	<u>125,069</u>	<u>-</u>	<u>5,316,996</u>
Deferred Inflows of Resources			
Property taxes levied for future periods	4,967,104	-	17,605,449
Unavailable for intergovernmental	-	-	587,031
Total deferred inflows of resources	<u>4,967,104</u>	<u>-</u>	<u>18,192,480</u>
Fund Balances (Deficits)			
Nonspendable	-	-	13,826
Restricted	-	217	34,988,836
Unassigned	-	-	(641,475)
Total fund balances (deficits)	<u>-</u>	<u>217</u>	<u>34,361,187</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 5,092,173</u>	<u>\$ 217</u>	<u>\$ 57,870,663</u>

(Concluded)

Rock Island County, Illinois

Nonmajor Governmental Funds

Animal Control Fund - To account for revenue received from pet licenses and fines.

Arrestee Medical Costs Fund - To account for funds used to provide medical care to arrestees.

Child Advocacy Fund - To account for property tax revenue distributed to the Child Advocacy Center.

Collector Tax Fee Fund - To account for revenue received from the County's property tax sale.

Community Mental Health Fund - To account for property tax revenue used to provide mental health services.

County Bridge Fund - To account for property tax revenue used for bridge study, design and construction.

County Clerk Document Fund - To account for funds used to automate records in the County Clerk's office.

County Extension Education Fund - To account for property tax revenue used to provide educational services to the community.

County Health Fund - To account for property tax and grant revenue used to support programs conducted by the Health Department.

County Highway Fund - To account for property tax revenue used for general maintenance and improvements to highways.

County Law Library Fund - To account for fee revenue used to purchase law books.

Court Automation Fund - To account for funds used to automate records in the Circuit Clerk's office.

Court Document Storage Fund - To account for funds used to store records in the Circuit Clerk's office.

Court Security Fund - To account for funds used to purchase court security equipment and pay bailiffs.

Illinois Municipal Retirement Fund - To account for property tax revenue used to provide retirement, disability and death benefits to employees.

Federal Social Security Fund - To account for property tax revenue used to pay FICA taxes.

GIS 2005 Fund - To account for fee revenue used to computerize the mapping system.

Hillsdale Special Service Area Fund - To account for property tax revenues used for flood control of levies.

Workforce Investment Act Fund - To account for grant revenue passed on to the Rock Island Tri-County Consortium.

Maintenance and Child Support Collection Fund - To account for fee revenue used to administer the child support program.

Metropolitan Enforcement Group Fund - To account for funds passed through to one of nine drug enforcement groups in the state of Illinois.

Rock Island County, Illinois

Nonmajor Governmental Funds

Motor Fuel Tax Fund - To account for engineering costs, contract construction, snow removal, sign maintenance and right of ways.

Probation Services Fee Fund - To account for fee revenue used to provide judicial services.

Recorder's Document Fund - To account for funds used to automate records in the Recorder's Office.

State's Attorney Drug Enforcement Fund - To account for revenues from drug prosecutions used for drug enforcement and education.

Treasurer's Automation Fund - To account for funds used to automate records in the Treasurer's Office.

Veterans Assistance Fund - To account for property tax revenue used in assistance for veterans.

Zuma-Canoe Creek Special Service Area Fund - To account for property tax revenue used for flood control of levies.

Circuit Clerk Administration Cost Fund - To account for revenue received from court fees to be used for the administrative and operation costs of the Circuit Clerk.

Hotel/Motel Tax Fund - To account for revenue received from hotel/motel tax.

Drug Court Grant Fund - To account for grant revenue used to provide alcohol and drug treatment services.

Coroner Fee Fund - To account for revenue received from coroner fees to be used for the administrative and operation costs of the Coroner.

Federal Seized and Forfeited Property Fund - To account for revenues from seized or forfeited federal property to the Sheriff's Department. To help facilitate the reporting to the federal government on how the funds are being collected and used.

Covemakers Buy-Out Fund - To account for grant revenue used in flood buy-outs.

IDOT Grant Fund - To account for IDOT grant revenues.

Public Defender Automation Fund - To account for funds used to automate records in the Public Defender's office.

Debt Service Fund - To account for the accumulation of resources for, and the payment of, County long-term debt principal, interest and related costs.

Capital Project Fund - To account for funds used to purchase or maintain County buildings. Also, bond proceeds are received into the fund and expended as capital outlay is incurred.

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -

Nonmajor Governmental Funds

Year Ended November 30, 2023

	Special Revenue		
	Animal Control	Arrestee Medical Costs	Child Advocacy
Revenues			
Property taxes	\$ -	\$ -	\$ 114,307
Fees	548,604	8,514	-
Intergovernmental	-	-	-
Investment income	7,954	1,748	280
Miscellaneous	72,549	-	-
Total revenues	629,107	10,262	114,587
Expenditures			
Current:			
General government	-	-	-
Public safety	983,070	-	-
Corrections	-	-	-
Judiciary and legal	-	-	-
Transportation and public works	-	-	-
Social services	-	-	114,587
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	37,665	-	-
Total expenditures	1,020,735	-	114,587
Excess (deficiency) of revenues over expenditures	(391,628)	10,262	-
Other Financing Sources (Uses)			
Transfers in	389,762	-	-
Transfers out	-	(10,000)	-
Total other financing sources (uses)	389,762	(10,000)	-
Net change in fund balances	(1,866)	262	-
Fund Balances (Deficits), Beginning	(593,384)	44,972	-
Fund Balances (Deficits), Ending	<u>\$ (595,250)</u>	<u>\$ 45,234</u>	<u>\$ -</u>

Special Revenue					
Collector Tax Fee	Community Mental Health	County Bridge	County Clerk Document	County Extension Education	County Health
\$ -	\$ 2,331,269	\$ 709,910	\$ -	\$ 234,622	\$ 1,263,416
43,480	-	165,850	36,085	-	363,683
-	-	-	-	-	2,999,960
4,276	70,509	75,201	12,615	577	100,958
-	-	8,277	-	-	5,740
47,756	2,401,778	959,238	48,700	235,199	4,733,757
36,791	-	-	9,022	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	7,964	-	-	-
-	1,981,088	-	-	235,199	4,396,151
-	-	-	-	-	-
10,383	-	-	-	-	-
-	-	-	-	-	112,817
47,174	1,981,088	7,964	9,022	235,199	4,508,968
582	420,690	951,274	39,678	-	224,789
-	29,134	-	-	-	2,780
(6,350)	(89,511)	(37,150)	(8,792)	-	(213,785)
(6,350)	(60,377)	(37,150)	(8,792)	-	(211,005)
(5,768)	360,313	914,124	30,886	-	13,784
176,110	1,520,712	1,566,457	294,619	-	2,657,047
\$ 170,342	\$ 1,881,025	\$ 2,480,581	\$ 325,505	\$ -	\$ 2,670,831

(Continued)

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended November 30, 2023

	Special Revenue		
	County Highway	County Law Library	Court Automation
Revenues			
Property taxes	\$ 2,219,967	\$ -	\$ -
Fees	60,060	104,555	228,492
Intergovernmental	-	-	12,000
Investment income	30,607	8,610	37,636
Miscellaneous	138,176	-	-
Total revenues	2,448,810	113,165	278,128
Expenditures			
Current:			
General government	-	-	-
Public safety	-	-	-
Corrections	-	-	-
Judiciary and legal	-	86,900	61,537
Transportation and public works	2,158,818	-	-
Social services	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	189,338	-	8,930
Total expenditures	2,348,156	86,900	70,467
Excess (deficiency) of revenues over expenditures	100,654	26,265	207,661
Other Financing Sources (Uses)			
Transfers in	625,000	-	7,336
Transfers out	(293,679)	-	-
Total other financing sources (uses)	331,321	-	7,336
Net change in fund balances	431,975	26,265	214,997
Fund Balances (Deficits), Beginning	1,122,471	187,272	819,763
Fund Balances (Deficits), Ending	\$ 1,554,446	\$ 213,537	\$ 1,034,760

Special Revenue					
Court Document Storage	Court Security	Illinois Municipal Retirement	Federal Social Security	GIS 2005	Hillsdale Special Service Area
\$ -	\$ -	\$ 3,471,365	\$ 1,771,787	\$ -	\$ 17,612
249,590	266,297	-	-	196,760	-
-	-	-	-	-	-
38,817	33,782	165,286	69,884	1,041	2,011
-	-	-	2,318	55	-
288,407	300,079	3,636,651	1,843,989	197,856	19,623
-	-	3,253,306	1,666,841	243,341	-
-	-	-	-	-	-
-	-	-	-	-	-
176,289	651,985	-	-	-	-
-	-	-	-	-	9,299
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
176,289	651,985	3,253,306	1,666,841	243,341	9,299
112,118	(351,906)	383,345	177,148	(45,485)	10,324
80,739	544,995	97,840	56,110	-	-
-	-	(27,014)	(8,109)	(9,777)	-
80,739	544,995	70,826	48,001	(9,777)	-
192,857	193,089	454,171	225,149	(55,262)	10,324
865,444	818,232	4,336,815	1,843,030	62,397	44,262
\$ 1,058,301	\$ 1,011,321	\$ 4,790,986	\$ 2,068,179	\$ 7,135	\$ 54,586

(Continued)

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -

Nonmajor Governmental Funds

Year Ended November 30, 2023

	Special Revenue		
		Maintenance and Child Support Collection	Metropolitan Enforcement Group
Revenues	Workforce Investment Act		
Property taxes	\$ -	\$ -	\$ -
Fees	-	91,371	-
Intergovernmental	2,454,417	13,349	124,490
Investment income	-	-	-
Miscellaneous	-	-	-
Total revenues	2,454,417	104,720	124,490
Expenditures			
Current:			
General government	-	-	-
Public safety	-	-	124,490
Corrections	-	-	-
Judiciary and legal	-	63,031	-
Transportation and public works	-	-	-
Social services	2,454,417	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
Total expenditures	2,454,417	63,031	124,490
Excess (deficiency) of revenues over expenditures	-	41,689	-
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	-	41,689	-
Fund Balances (Deficits), Beginning	-	244,714	-
Fund Balances (Deficits), Ending	\$ -	\$ 286,403	\$ -

Special Revenue					
Motor Fuel Tax	Probation Services Fee	Recorder's Document	State's Attorney Drug Enforcement	Treasurer's Automation	Veterans Assistance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 592,599
-	278,441	342,215	50,920	36,544	-
3,687,883	20,000	-	33,500	-	-
561,583	-	27,206	5,454	4,397	23,930
1,781	-	-	-	-	400
4,251,247	298,441	369,421	89,874	40,941	616,929
-	-	180,567	-	38,788	-
-	-	-	-	-	-
-	-	-	-	-	-
-	330,045	-	44,840	-	-
1,356,997	-	-	-	-	-
-	-	-	-	-	417,952
-	-	-	-	-	-
-	-	-	-	1,275	-
4,241,977	-	-	-	-	11,163
5,598,974	330,045	180,567	44,840	40,063	429,115
(1,347,727)	(31,604)	188,854	45,034	878	187,814
-	38,169	-	-	-	-
(625,000)	(21,157)	(26,858)	-	(10,000)	(23,763)
(625,000)	17,012	(26,858)	-	(10,000)	(23,763)
(1,972,727)	(14,592)	161,996	45,034	(9,122)	164,051
12,930,837	1,099,374	631,274	110,767	186,905	649,496
\$ 10,958,110	\$ 1,084,782	\$ 793,270	\$ 155,801	\$ 177,783	\$ 813,547

(Continued)

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -

Nonmajor Governmental Funds

Year Ended November 30, 2023

	Special Revenue		
	Zuma-Canoe Creek Special Service Area	Circuit Clerk Administration Cost	Hotel/Motel Tax
Revenues			
Property taxes	\$ 45,384	\$ -	\$ -
Fees	-	109,714	-
Intergovernmental	-	-	279,613
Investment income	6,558	25,142	41
Miscellaneous	-	-	-
Total revenues	51,942	134,856	279,654
Expenditures			
Current:			
General government	-	66,217	279,613
Public safety	-	-	-
Corrections	-	-	-
Judiciary and legal	-	-	-
Transportation and public works	27,469	-	-
Social services	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
Total expenditures	27,469	66,217	279,613
Excess (deficiency) of revenues over expenditures	24,473	68,639	41
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	-	-	-
Net change in fund balances	24,473	68,639	41
Fund Balances (Deficits), Beginning	147,769	582,578	1,331
Fund Balances (Deficits), Ending	\$ 172,242	\$ 651,217	\$ 1,372

Special Revenue					
Drug Court Grant	Coroner Fee	Federal Seized and Forfeited Property	Covemakers Buy-Out	IDOT Grant	Public Defender Automation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12,129	64,649	-	-	-	105,072
-	-	1,835	-	756,971	-
6,729	6,873	2,806	-	87	578
-	-	-	-	-	-
18,858	71,522	4,641	-	757,058	105,650
-	-	-	-	-	-
-	24,180	-	-	-	-
2,524	-	-	-	-	-
-	-	-	-	-	5,775
-	-	-	-	847,202	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	5,941	2,890	-	-	-
2,524	30,121	2,890	-	847,202	5,775
16,334	41,401	1,751	-	(90,144)	99,875
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
16,334	41,401	1,751	-	(90,144)	99,875
155,032	155,554	67,815	857	43,919	2,530
\$ 171,366	\$ 196,955	\$ 69,566	\$ 857	\$ (46,225)	\$ 102,405

(Continued)

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -

Nonmajor Governmental Funds

Year Ended November 30, 2023

	Debt Service	Capital Project	Total Nonmajor Governmental Funds
Revenues			
Property taxes	\$ 4,614,432	\$ -	\$ 17,386,670
Fees	-	-	3,363,025
Intergovernmental	-	-	10,384,018
Investment income	11,333	-	1,344,509
Miscellaneous	-	-	229,296
Total revenues	<u>4,625,765</u>	<u>-</u>	<u>32,707,518</u>
Expenditures			
Current:			
General government	45,530	-	5,820,016
Public safety	-	-	1,131,740
Corrections	-	-	2,524
Judiciary and legal	-	-	1,420,402
Transportation and public works	-	-	4,407,749
Social services	-	-	9,599,394
Debt service:			
Principal	670,000	-	670,000
Interest and fiscal charges	1,184,323	-	1,195,981
Capital outlay	-	-	4,610,721
Total expenditures	<u>1,899,853</u>	<u>-</u>	<u>28,858,527</u>
Excess (deficiency) of revenues over expenditures	<u>2,725,912</u>	<u>-</u>	<u>3,848,991</u>
Other Financing Sources (Uses)			
Transfers in	-	-	1,871,865
Transfers out	<u>(2,725,912)</u>	<u>-</u>	<u>(4,136,857)</u>
Total other financing sources (uses)	<u>(2,725,912)</u>	<u>-</u>	<u>(2,264,992)</u>
Net change in fund balances	-	-	1,583,999
Fund Balances (Deficits), Beginning	<u>-</u>	<u>217</u>	<u>32,777,188</u>
Fund Balances (Deficits), Ending	<u>\$ -</u>	<u>\$ 217</u>	<u>\$ 34,361,187</u>

(Concluded)

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Animal Control Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 699,050	\$ 699,050	\$ 548,604	\$ (150,446)
Investment income	-	-	7,954	7,954
Miscellaneous	58,900	58,900	72,549	13,649
Total revenues	757,950	757,950	629,107	(128,843)
Expenditures				
Current:				
Salaries and wages	559,613	559,613	540,545	19,068
Personal benefits	1,400	1,400	1,243	157
Supplies	51,050	111,050	98,287	12,763
Other services and charges	505,650	437,985	342,995	94,990
Capital outlay	30,000	133,851	37,665	96,186
Total expenditures	1,147,713	1,243,899	1,020,735	223,164
Excess (deficiency) of revenues over expenditures	(389,763)	(485,949)	(391,628)	94,321
Other Financing Sources (Uses)				
Transfers in	389,762	485,948	389,762	(96,186)
Total other financing sources (uses)	389,762	485,948	389,762	(96,186)
Net change in fund balance	\$ (1)	\$ (1)	(1,866)	\$ (1,865)
Fund Balance (Deficit), Beginning			(593,384)	
Fund Balance (Deficit), Ending			\$ (595,250)	

Rock Island County, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -****Arrestee Medical Costs Fund**

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 15,000	\$ 15,000	\$ 8,514	\$ (6,486)
Investment income	-	-	1,748	1,748
Total revenues	15,000	15,000	10,262	(4,738)
Expenditures				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	15,000	15,000	10,262	(4,738)
Other Financing Sources (Uses)				
Transfers out	(10,000)	(10,000)	(10,000)	-
Total other financing sources (uses)	(10,000)	(10,000)	(10,000)	-
Net change in fund balance	\$ 5,000	\$ 5,000	262	\$ (4,738)
Fund Balance, Beginning			44,972	
Fund Balance, Ending			\$ 45,234	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Child Advocacy Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 114,336	\$ 114,547	\$ 114,307	\$ (240)
Investment income	40	40	280	240
Total revenues	114,376	114,587	114,587	-
Expenditures				
Current:				
Other services and charges	111,894	114,587	114,587	-
Total expenditures	111,894	114,587	114,587	-
Net change in fund balance	<u>\$ 2,482</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance, Beginning			-	
Fund Balance, Ending			<u>\$ -</u>	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Collector Tax Fee Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 65,000	\$ 65,000	\$ 43,480	\$ (21,520)
Investment income	2,000	2,000	4,276	2,276
Total revenues	67,000	67,000	47,756	(19,244)
Expenditures				
Current:				
Other services and charges	35,000	36,900	36,791	109
Debt service:				
Interest and fiscal charges	-	10,475	10,383	92
Total expenditures	35,000	47,375	47,174	201
Excess (deficiency) of revenues over expenditures	32,000	19,625	582	(19,043)
Other Financing Sources (Uses)				
Transfers out	(7,000)	(7,000)	(6,350)	650
Total other financing sources (uses)	(7,000)	(7,000)	(6,350)	650
Net change in fund balance	<u>\$ 25,000</u>	<u>\$ 12,625</u>	(5,768)	<u>\$ (18,393)</u>
Fund Balance, Beginning			176,110	
Fund Balance, Ending			<u>\$ 170,342</u>	

Rock Island County, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -****Community Mental Health Fund**

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 2,316,225	\$ 2,316,225	\$ 2,331,269	\$ 15,044
Investment income	4,500	4,500	70,509	66,009
Total revenues	<u>2,320,725</u>	<u>2,320,725</u>	<u>2,401,778</u>	<u>81,053</u>
Expenditures				
Current:				
Salaries and wages	43,644	44,723	44,639	84
Personal benefits	9,145	9,366	9,351	15
Supplies	1,900	1,100	504	596
Other services and charges	<u>1,909,536</u>	<u>2,021,043</u>	<u>1,926,594</u>	<u>94,449</u>
Total expenditures	<u>1,964,225</u>	<u>2,076,232</u>	<u>1,981,088</u>	<u>95,144</u>
Excess (deficiency) of revenues over expenditures	<u>356,500</u>	<u>244,493</u>	<u>420,690</u>	<u>176,197</u>
Other Financing Sources (Uses)				
Transfers in	-	-	29,134	29,134
Transfers out	<u>(75,489)</u>	<u>(79,089)</u>	<u>(89,511)</u>	<u>(10,422)</u>
Total other financing sources (uses)	<u>(75,489)</u>	<u>(79,089)</u>	<u>(60,377)</u>	<u>18,712</u>
Net change in fund balance	<u>\$ 281,011</u>	<u>\$ 165,404</u>	360,313	<u>\$ 194,909</u>
Fund Balance, Beginning			<u>1,520,712</u>	
Fund Balance, Ending			<u>\$ 1,881,025</u>	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

County Bridge Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 703,750	\$ 703,750	\$ 709,910	\$ 6,160
Fees	-	-	165,850	165,850
Investment income	5,000	5,000	75,201	70,201
Miscellaneous	78,000	78,000	8,277	(69,723)
Total revenues	786,750	786,750	959,238	172,488
Expenditures				
Current:				
Salaries and wages	40,000	40,001	5,128	34,873
Personal benefits	9,432	9,432	369	9,063
Supplies	40,000	40,000	2,467	37,533
Other services and charges	660,168	1,130,000	-	1,130,000
Total expenditures	749,600	1,219,433	7,964	1,211,469
Excess (deficiency) of revenues over expenditures	37,150	(432,683)	951,274	1,383,957
Other Financing Sources (Uses)				
Transfers out	(37,150)	(37,150)	(37,150)	-
Total other financing sources (uses)	(37,150)	(37,150)	(37,150)	-
Net change in fund balance	\$ -	\$ (469,833)	914,124	\$ 1,383,957
Fund Balance, Beginning			1,566,457	
Fund Balance, Ending			\$ 2,480,581	

Rock Island County, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -**

County Clerk Document Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 39,000	\$ 39,000	\$ 36,085	\$ (2,915)
Investment income	1,000	1,000	12,615	11,615
Total revenues	40,000	40,000	48,700	8,700
Expenditures				
Current:				
Supplies	10,000	10,000	4,166	5,834
Other services and charges	7,235	7,235	4,856	2,379
Total expenditures	17,235	17,235	9,022	8,213
Excess (deficiency) of revenues over expenditures	22,765	22,765	39,678	16,913
Other Financing Sources (Uses)				
Transfers out	(10,012)	(10,012)	(8,792)	1,220
Total other financing sources (uses)	(10,012)	(10,012)	(8,792)	1,220
Net change in fund balance	\$ 12,753	\$ 12,753	30,886	\$ 18,133
Fund Balance, Beginning			294,619	
Fund Balance, Ending			\$ 325,505	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

County Extension Education Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 232,257	\$ 235,099	\$ 234,622	\$ (477)
Investment income	100	100	577	477
Total revenues	232,357	235,199	235,199	-
Expenditures				
Current:				
Other services and charges	230,000	235,199	235,199	-
Total expenditures	230,000	235,199	235,199	-
Net change in fund balance	<u>\$ 2,357</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance, Beginning			-	
Fund Balance, Ending			<u>\$ -</u>	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

County Health Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 1,253,716	\$ 1,253,716	\$ 1,263,416	\$ 9,700
Fees	362,070	362,070	363,683	1,613
Intergovernmental	3,195,799	3,445,799	2,999,960	(445,839)
Investment income	11,000	11,000	100,958	89,958
Miscellaneous	500	500	5,740	5,240
Total revenues	<u>4,823,085</u>	<u>5,073,085</u>	<u>4,733,757</u>	<u>(339,328)</u>
Expenditures				
Current:				
Salaries and wages	2,344,550	2,495,423	2,468,065	27,358
Personal benefits	1,072,155	1,145,457	1,136,102	9,355
Supplies	197,668	248,701	244,269	4,432
Other services and charges	577,266	549,861	547,715	2,146
Capital outlay	301,000	301,099	112,817	188,282
Total expenditures	<u>4,492,639</u>	<u>4,740,541</u>	<u>4,508,968</u>	<u>231,573</u>
Excess (deficiency) of revenues over expenditures	<u>330,446</u>	<u>332,544</u>	<u>224,789</u>	<u>(107,755)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	2,780	2,780
Transfers out	<u>(213,785)</u>	<u>(213,785)</u>	<u>(213,785)</u>	<u>-</u>
Total other financing sources (uses)	<u>(213,785)</u>	<u>(213,785)</u>	<u>(211,005)</u>	<u>2,780</u>
Net change in fund balance	<u>\$ 116,661</u>	<u>\$ 118,759</u>	13,784	<u>\$ (104,975)</u>
Fund Balance, Beginning			<u>2,657,047</u>	
Fund Balance, Ending			<u>\$ 2,670,831</u>	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

County Highway Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 2,205,500	\$ 2,205,500	\$ 2,219,967	\$ 14,467
Fees	20,000	20,000	60,060	40,060
Investment income	10,110	10,110	30,607	20,497
Miscellaneous	135,000	135,000	138,176	3,176
Total revenues	2,370,610	2,370,610	2,448,810	78,200
Expenditures				
Current:				
Salaries and wages	1,251,086	1,252,986	1,195,449	57,537
Personal benefits	563,168	600,263	508,216	92,047
Supplies	358,450	330,074	268,764	61,310
Other services and charges	188,880	217,205	186,389	30,816
Capital outlay	370,347	194,338	189,338	5,000
Total expenditures	2,731,931	2,594,866	2,348,156	246,710
Excess (deficiency) of revenues over expenditures	(361,321)	(224,256)	100,654	324,910
Other Financing Sources (Uses)				
Transfers in	625,000	625,000	625,000	-
Transfers out	(293,679)	(293,679)	(293,679)	-
Proceeds from sale of capital assets	30,000	30,000	-	(30,000)
Total other financing sources (uses)	361,321	361,321	331,321	(30,000)
Net change in fund balance	\$ -	\$ 137,065	431,975	\$ 294,910
Fund Balance, Beginning			1,122,471	
Fund Balance, Ending			\$ 1,554,446	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

County Law Library Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 80,000	\$ 80,000	\$ 104,555	\$ 24,555
Investment income	1,000	1,000	8,610	7,610
Total revenues	81,000	81,000	113,165	32,165
Expenditures				
Current:				
Salaries and wages	9,795	10,358	10,358	-
Supplies	81,000	80,437	76,542	3,895
Total expenditures	90,795	90,795	86,900	3,895
Net change in fund balance	<u>\$ (9,795)</u>	<u>\$ (9,795)</u>	26,265	<u>\$ 36,060</u>
Fund Balance, Beginning			<u>187,272</u>	
Fund Balance, Ending			<u>\$ 213,537</u>	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Court Automation Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 300,000	\$ 300,000	\$ 228,492	\$ (71,508)
Intergovernmental	-	12,000	12,000	-
Investment income	10,000	10,000	37,636	27,636
Total revenues	310,000	322,000	278,128	(43,872)
Expenditures				
Current:				
Supplies	46,100	46,100	21,587	24,513
Other services and charges	183,900	195,900	39,950	155,950
Capital outlay	80,000	80,000	8,930	71,070
Total expenditures	310,000	322,000	70,467	251,533
Excess (deficiency) of revenues over expenditures	-	-	207,661	207,661
Other Financing Sources (Uses)				
Transfers in	-	7,336	7,336	-
Total other financing sources (uses)	-	7,336	7,336	-
Net change in fund balance	\$ -	\$ 7,336	214,997	\$ 207,661
Fund Balance, Beginning			819,763	
Fund Balance, Ending			\$ 1,034,760	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Court Document Storage Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 300,000	\$ 300,000	\$ 249,590	\$ (50,410)
Investment income	10,000	10,000	38,817	28,817
Total revenues	310,000	310,000	288,407	(21,593)
Expenditures				
Current:				
Salaries and wages	139,435	139,435	113,140	26,295
Personal benefits	31,375	31,375	30,853	522
Supplies	38,000	38,000	2,126	35,874
Other services and charges	87,000	87,000	30,170	56,830
Total expenditures	295,810	295,810	176,289	119,521
Excess (deficiency) of revenues over expenditures	14,190	14,190	112,118	97,928
Other Financing Sources (Uses)				
Transfers in	-	-	80,739	80,739
Total other financing sources (uses)	-	-	80,739	80,739
Net change in fund balance	\$ 14,190	\$ 14,190	192,857	\$ 178,667
Fund Balance, Beginning			865,444	
Fund Balance, Ending			\$ 1,058,301	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Court Security Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 230,500	\$ 230,500	\$ 266,297	\$ 35,797
Investment income	-	-	33,782	33,782
Total revenues	230,500	230,500	300,079	69,579
Expenditures				
Current:				
Salaries and wages	759,546	759,546	647,183	112,363
Personal benefits	4,650	4,650	3,994	656
Supplies	700	700	133	567
Other services and charges	10,600	10,600	675	9,925
Total expenditures	775,496	775,496	651,985	123,511
Excess (deficiency) of revenues over expenditures	(544,996)	(544,996)	(351,906)	193,090
Other Financing Sources (Uses)				
Transfers in	544,995	544,995	544,995	-
Total other financing sources (uses)	544,995	544,995	544,995	-
Net change in fund balance	\$ (1)	\$ (1)	193,089	\$ 193,090
Fund Balance, Beginning			818,232	
Fund Balance, Ending			\$ 1,011,321	

Rock Island County, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -**

Illinois Municipal Retirement Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 3,451,776	\$ 3,451,776	\$ 3,471,365	\$ 19,589
Investment income	9,000	9,000	165,286	156,286
Total revenues	3,460,776	3,460,776	3,636,651	175,875
Expenditures				
Current:				
Personal benefits	3,449,376	3,449,376	3,253,306	196,070
Total expenditures	3,449,376	3,449,376	3,253,306	196,070
Excess (deficiency) of revenues over expenditures	11,400	11,400	383,345	371,945
Other Financing Sources (Uses)				
Transfers in	-	-	97,840	97,840
Transfers out	(27,014)	(27,014)	(27,014)	-
Total other financing sources (uses)	(27,014)	(27,014)	70,826	97,840
Net change in fund balance	<u>\$ (15,614)</u>	<u>\$ (15,614)</u>	454,171	<u>\$ 469,785</u>
Fund Balance, Beginning			<u>4,336,815</u>	
Fund Balance, Ending			<u>\$ 4,790,986</u>	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Federal Social Security Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 1,760,013	\$ 1,760,013	\$ 1,771,787	\$ 11,774
Investment income	6,000	6,000	69,884	63,884
Miscellaneous	1,000	1,000	2,318	1,318
Total revenues	1,767,013	1,767,013	1,843,989	76,976
Expenditures				
Current:				
Personal benefits	1,755,366	1,755,366	1,666,841	88,525
Total expenditures	1,755,366	1,755,366	1,666,841	88,525
Excess (deficiency) of revenues over expenditures	11,647	11,647	177,148	165,501
Other Financing Sources (Uses)				
Transfers in	-	-	56,110	56,110
Transfers out	(8,109)	(8,109)	(8,109)	-
Total other financing sources (uses)	(8,109)	(8,109)	48,001	56,110
Net change in fund balance	\$ 3,538	\$ 3,538	225,149	\$ 221,611
Fund Balance, Beginning			1,843,030	
Fund Balance, Ending			\$ 2,068,179	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

GIS 2005 Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 252,000	\$ 252,000	\$ 196,760	\$ (55,240)
Investment income	-	-	1,041	1,041
Miscellaneous	-	-	55	55
Total revenues	252,000	252,000	197,856	(54,144)
Expenditures				
Current:				
Salaries and wages	148,176	150,025	150,025	-
Personal benefits	68,777	68,875	68,875	-
Supplies	1,500	950	339	611
Other services and charges	23,770	24,222	24,102	120
Total expenditures	242,223	244,072	243,341	731
Excess (deficiency) of revenues over expenditures	9,777	7,928	(45,485)	(53,413)
Other Financing Sources (Uses)				
Transfers out	(9,777)	(9,777)	(9,777)	-
Total other financing sources (uses)	(9,777)	(9,777)	(9,777)	-
Net change in fund balance	\$ -	\$ (1,849)	(55,262)	\$ (53,413)
Fund Balance, Beginning			62,397	
Fund Balance, Ending			\$ 7,135	

Rock Island County, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -**

Hillsdale Special Service Area Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 11,250	\$ 11,250	\$ 17,612	\$ 6,362
Investment income	131	131	2,011	1,880
Total revenues	11,381	11,381	19,623	8,242
Expenditures				
Current:				
Salaries and wages	2,500	2,500	-	2,500
Personal benefits	192	192	-	192
Supplies	5,000	5,000	-	5,000
Other services and charges	3,689	43,500	9,299	34,201
Total expenditures	11,381	51,192	9,299	41,893
Net change in fund balance	\$ -	\$ (39,811)	10,324	\$ 50,135
Fund Balance, Beginning			44,262	
Fund Balance, Ending			\$ 54,586	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Maintenance and Child Support Collection Fund
Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 100,000	\$ 100,000	\$ 91,371	\$ (8,629)
Intergovernmental	26,717	26,717	13,349	(13,368)
Total revenues	126,717	126,717	104,720	(21,997)
Expenditures				
Current:				
Salaries and wages	38,901	38,901	34,422	4,479
Personal benefits	27,146	28,695	28,572	123
Supplies	4,000	2,450	-	2,450
Other services and charges	5,000	5,000	37	4,963
Total expenditures	75,047	75,046	63,031	12,015
Net change in fund balance	<u>\$ 51,670</u>	<u>\$ 51,671</u>	41,689	<u>\$ (9,982)</u>
Fund Balance, Beginning			<u>244,714</u>	
Fund Balance, Ending			<u>\$ 286,403</u>	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Motor Fuel Tax Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 3,077,000	\$ 4,179,608	\$ 3,687,883	\$ (491,725)
Investment income	25,000	25,000	561,583	536,583
Miscellaneous	5,000	5,000	1,781	(3,219)
Total revenues	3,107,000	4,209,608	4,251,247	41,639
Expenditures				
Current:				
Salaries and wages	245,332	243,037	211,173	31,864
Personal benefits	68,666	72,961	60,209	12,752
Supplies	735,000	720,000	524,735	195,265
Other services and charges	1,433,002	4,707,805	560,880	4,146,925
Capital outlay	-	4,241,977	4,241,977	-
Total expenditures	2,482,000	9,985,780	5,598,974	4,386,806
Excess (deficiency) of revenues over expenditures	625,000	(5,776,172)	(1,347,727)	4,428,445
Other Financing Sources (Uses)				
Transfers out	(625,000)	(625,000)	(625,000)	-
Total other financing sources (uses)	(625,000)	(625,000)	(625,000)	-
Net change in fund balance	\$ -	\$ (6,401,172)	(1,972,727)	\$ 4,428,445
Fund Balance, Beginning			12,930,837	
Fund Balance, Ending			<u>\$ 10,958,110</u>	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Probation Services Fee Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 254,000	\$ 254,000	\$ 278,441	\$ 24,441
Intergovernmental	-	15,283	20,000	4,717
Total revenues	254,000	269,283	298,441	29,158
Expenditures				
Current:				
Personal benefits	-	88	88	-
Supplies	57,648	60,106	43,971	16,135
Other services and charges	191,387	357,574	285,986	71,588
Capital outlay	16,258	16,258	-	16,258
Total expenditures	265,293	434,026	330,045	103,981
Excess (deficiency) of revenues over expenditures	(11,293)	(164,743)	(31,604)	133,139
Other Financing Sources (Uses)				
Transfers in	32,550	48,112	38,169	(9,943)
Transfers out	(21,257)	(21,257)	(21,157)	100
Total other financing sources (uses)	11,293	26,855	17,012	(9,843)
Net change in fund balance	\$ -	\$ (137,888)	(14,592)	\$ 123,296
Fund Balance, Beginning			1,099,374	
Fund Balance, Ending			\$ 1,084,782	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Recorder's Document Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 336,000	\$ 336,000	\$ 342,215	\$ 6,215
Investment income	-	-	27,206	27,206
Total revenues	336,000	336,000	369,421	33,421
Expenditures				
Current:				
Salaries and wages	124,481	124,481	124,481	-
Personal benefits	44,910	44,910	43,446	1,464
Supplies	11,000	11,000	4,884	6,116
Other services and charges	89,100	89,100	7,756	81,344
Capital outlay	4,000	4,000	-	4,000
Total expenditures	273,491	273,491	180,567	92,924
Excess (deficiency) of revenues over expenditures	62,509	62,509	188,854	126,345
Other Financing Sources (Uses)				
Transfers in	513,521	513,521	-	(513,521)
Transfers out	(26,858)	(26,858)	(26,858)	-
Total other financing sources (uses)	486,663	486,663	(26,858)	(513,521)
Net change in fund balance	\$ 549,172	\$ 549,172	161,996	\$ (387,176)
Fund Balance, Beginning			631,274	
Fund Balance, Ending			\$ 793,270	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Treasurer's Automation Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 50,000	\$ 50,000	\$ 36,544	\$ (13,456)
Investment income	1,500	1,500	4,397	2,897
Total revenues	51,500	51,500	40,941	(10,559)
Expenditures				
Current:				
Supplies	2,000	2,000	495	1,505
Other services and charges	39,500	39,500	38,293	1,207
Debt service:				
Interest and fiscal charges	-	1,275	1,275	-
Total expenditures	41,500	42,775	40,063	2,712
Excess (deficiency) of revenues over expenditures	10,000	8,725	878	(7,847)
Other Financing Sources (Uses)				
Transfers out	(10,000)	(10,000)	(10,000)	-
Total other financing sources (uses)	(10,000)	(10,000)	(10,000)	-
Net change in fund balance	\$ -	\$ (1,275)	(9,122)	\$ (7,847)
Fund Balance, Beginning			186,905	
Fund Balance, Ending			\$ 177,783	

Rock Island County, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -****Veterans Assistance Fund**

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 586,650	\$ 586,650	\$ 592,599	\$ 5,949
Investment income	3,000	3,000	23,930	20,930
Miscellaneous	-	-	400	400
Total revenues	589,650	589,650	616,929	27,279
Expenditures				
Current:				
Salaries and wages	218,807	218,807	207,308	11,499
Personal benefits	68,142	68,142	44,545	23,597
Supplies	35,900	49,549	35,850	13,699
Other services and charges	163,570	209,464	130,249	79,215
Capital outlay	75,400	15,858	11,163	4,695
Total expenditures	561,819	561,820	429,115	132,705
Excess (deficiency) of revenues over expenditures	27,831	27,830	187,814	159,984
Other Financing Sources (Uses)				
Transfers out	(23,763)	(23,763)	(23,763)	-
Total other financing sources (uses)	(23,763)	(23,763)	(23,763)	-
Net change in fund balance	\$ 4,068	\$ 4,067	164,051	\$ 159,984
Fund Balance, Beginning			649,496	
Fund Balance, Ending			\$ 813,547	

Rock Island County, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -****Zuma-Canoe Creek Special Service Area Fund**

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 51,757	\$ 51,757	\$ 45,384	\$ (6,373)
Investment income	500	500	6,558	6,058
Total revenues	52,257	52,257	51,942	(315)
Expenditures				
Current:				
Salaries and wages	10,000	10,000	-	10,000
Personal benefits	765	765	-	765
Supplies	5,000	5,000	-	5,000
Other services and charges	36,492	121,000	27,469	93,531
Total expenditures	52,257	136,765	27,469	109,296
Net change in fund balance	\$ -	\$ (84,508)	24,473	\$ 108,981
Fund Balance, Beginning			147,769	
Fund Balance, Ending			\$ 172,242	

Rock Island County, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -****Circuit Clerk Administration Cost Fund**

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 170,000	\$ 170,000	\$ 109,714	\$ (60,286)
Investment income	7,000	7,000	25,142	18,142
Total revenues	177,000	177,000	134,856	(42,144)
Expenditures				
Current:				
Salaries and wages	68,411	68,411	45,258	23,153
Personal benefits	19,745	19,745	17,260	2,485
Supplies	7,000	7,000	3,699	3,301
Other services and charges	79,900	79,900	-	79,900
Total expenditures	175,056	175,056	66,217	108,839
Net change in fund balance	<u>\$ 1,944</u>	<u>\$ 1,944</u>	68,639	<u>\$ 66,695</u>
Fund Balance, Beginning			582,578	
Fund Balance, Ending			<u>\$ 651,217</u>	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Drug Court Grant Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 15,000	\$ 15,000	\$ 12,129	\$ (2,871)
Investment income	1,500	1,500	6,729	5,229
Total revenues	16,500	16,500	18,858	2,358
Expenditures				
Current:				
Supplies	13,500	13,500	549	12,951
Other services and charges	3,000	47,500	1,975	45,525
Total expenditures	16,500	61,000	2,524	58,476
Net change in fund balance	<u>\$ -</u>	<u>\$ (44,500)</u>	16,334	<u>\$ 60,834</u>
Fund Balance, Beginning			<u>155,032</u>	
Fund Balance, Ending			<u>\$ 171,366</u>	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Coroner Fee Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 45,000	\$ 45,000	\$ 64,649	\$ 19,649
Investment income	800	800	6,873	6,073
Total revenues	45,800	45,800	71,522	25,722
Expenditures				
Current:				
Supplies	5,000	5,000	4,582	418
Other services and charges	17,625	23,685	19,598	4,087
Capital outlay	2,000	5,941	5,941	-
Total expenditures	24,625	34,626	30,121	4,505
Net change in fund balance	<u>\$ 21,175</u>	<u>\$ 11,174</u>	41,401	<u>\$ 30,227</u>
Fund Balance, Beginning			155,554	
Fund Balance, Ending			<u>\$ 196,955</u>	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Federal Seized and Forfeited Property Fund
Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ -	\$ 1,835	\$ 1,835
Investment income	-	-	2,806	2,806
Total revenues	-	-	4,641	4,641
Expenditures				
Capital outlay	-	2,890	2,890	-
Total expenditures	-	2,890	2,890	-
Net change in fund balance	<u>\$ -</u>	<u>\$ (2,890)</u>	1,751	<u>\$ 4,641</u>
Fund Balance, Beginning			<u>67,815</u>	
Fund Balance, Ending			<u>\$ 69,566</u>	

Rock Island County, Illinois**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -**

IDOT Grant Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ 847,202	\$ 756,971	\$ (90,231)
Investment income	-	-	87	87
Total revenues	-	847,202	757,058	(90,144)
Expenditures				
Current:				
Other services and charges	-	847,202	847,202	-
Total expenditures	-	847,202	847,202	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(90,144)	<u>\$ (90,144)</u>
Fund Balance, Beginning			<u>43,919</u>	
Fund Balance (Deficit), Ending			<u>\$ (46,225)</u>	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Public Defender Automation Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ -	\$ 6,200	\$ 105,072	\$ 98,872
Investment income	-	-	578	578
Total revenues	-	6,200	105,650	99,450
Expenditures				
Current:				
Supplies	-	6,200	5,775	425
Total expenditures	-	6,200	5,775	425
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	99,875	<u>\$ 99,875</u>
Fund Balance, Beginning			<u>2,530</u>	
Fund Balance, Ending			<u>\$ 102,405</u>	

Rock Island County, Illinois

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Debt Service Fund

Year Ended November 30, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 4,809,932	\$ 4,809,932	\$ 4,614,432	\$ (195,500)
Investment income	1,200	1,200	11,333	10,133
Total revenues	4,811,132	4,811,132	4,625,765	(185,367)
Expenditures				
Current:				
Other services and charges	-	-	45,530	(45,530)
Debt service:				
Principal	-	-	670,000	(670,000)
Interest and fiscal charges	-	-	1,184,323	(1,184,323)
Total expenditures	-	-	1,899,853	(1,899,853)
Excess (deficiency) of revenues over expenditures	4,811,132	4,811,132	2,725,912	(2,085,220)
Other Financing Sources (Uses)				
Transfers out	(4,809,932)	(4,811,132)	(2,725,912)	2,085,220
Total other financing sources (uses)	(4,809,932)	(4,811,132)	(2,725,912)	2,085,220
Net change in fund balance	\$ 1,200	\$ -	-	\$ -
Fund Balance, Beginning			-	
Fund Balance, Ending			\$ -	

Rock Island County, Illinois

Combining Statement of Net Position -
Internal Service Funds
November 30, 2023

	Public Building Commission	Employee Health Benefits	Total Internal Service Funds
Assets			
Current assets:			
Cash and investments	\$ 2,423,261	\$ 3,287,440	\$ 5,710,701
Receivables:			
Accounts receivable, net	-	12,582	12,582
Accrued interest receivable	-	10,916	10,916
Due from other funds	-	8,776	8,776
Due from other governments	-	23,857	23,857
Accrued rental income	1,073,403	-	1,073,403
Other assets	9,483	-	9,483
	<u>3,506,147</u>	<u>3,343,571</u>	<u>6,849,718</u>
Total current assets			
Noncurrent assets:			
Capital assets:			
Nondepreciable:			
Land	456,812	-	456,812
Depreciable:			
Equipment and fixtures	174,551	-	174,551
Infrastructure	92,909	-	92,909
Furniture	731,516	-	731,516
Buildings	29,028,809	-	29,028,809
Accumulated depreciation	(3,350,222)	-	(3,350,222)
	<u>27,134,375</u>	<u>-</u>	<u>27,134,375</u>
Total capital assets			
Advances to other funds	-	764,715	764,715
	<u>27,134,375</u>	<u>764,715</u>	<u>27,899,090</u>
Total noncurrent assets			
Total assets	<u>30,640,522</u>	<u>4,108,286</u>	<u>34,748,808</u>
Liabilities			
Current liabilities:			
Accounts payable	378,787	294,242	673,029
Accrued liabilities	489,460	751,000	1,240,460
Unearned revenues	2,040,963	-	2,040,963
	<u>2,909,210</u>	<u>1,045,242</u>	<u>3,954,452</u>
Total current liabilities			
Total liabilities	<u>2,909,210</u>	<u>1,045,242</u>	<u>3,954,452</u>
Net Position			
Net investment in capital assets	27,134,375	-	27,134,375
Unrestricted	596,937	3,063,044	3,659,981
	<u>\$ 27,731,312</u>	<u>\$ 3,063,044</u>	<u>\$ 30,794,356</u>
Total net position			

Rock Island County, Illinois

Combining Statement of Revenues, Expenses and Changes in Fund Net Position -

Internal Service Funds

Year Ended November 30, 2023

	Public Building Commission	Employee Health Benefits	Total Internal Service Funds
Operating Revenues			
Charges for services	\$ 4,973,932	\$ 8,266,506	\$ 13,240,438
Other	-	15,778	15,778
Total operating revenues	4,973,932	8,282,284	13,256,216
Operating Expenses			
Other services and charges	5,537,759	8,995,920	14,533,679
Depreciation	683,749	-	683,749
Total operating expenses	6,221,508	8,995,920	15,217,428
Operating income (loss)	(1,247,576)	(713,636)	(1,961,212)
Nonoperating Revenues			
Investment income	43,132	138,658	181,790
Total nonoperating revenues	43,132	138,658	181,790
Income (loss) before transfers	(1,204,444)	(574,978)	(1,779,422)
Transfers			
Transfers out	-	(29,978)	(29,978)
Total transfers	-	(29,978)	(29,978)
Change in net position	(1,204,444)	(604,956)	(1,809,400)
Net Position, Beginning	28,935,756	3,668,000	32,603,756
Net Position, Ending	<u>\$ 27,731,312</u>	<u>\$ 3,063,044</u>	<u>\$ 30,794,356</u>

Rock Island County, Illinois

Combining Statement of Cash Flows -

Internal Service Funds

Year Ended November 30, 2023

	Public Building Commission	Employee Health Benefits	Total Internal Service Funds
Cash Flows From Operating Activities			
Cash received from employee contributions and other charges	\$ -	\$ 8,254,473	\$ 8,254,473
Cash received from other operating revenue	-	15,778	15,778
Cash payments for claims	-	(8,787,939)	(8,787,939)
Cash received for jail lease	4,927,984	-	4,927,984
Cash payments for jail operations	(3,304,649)	-	(3,304,649)
Cash payments for revenue bonds	(1,841,890)	-	(1,841,890)
Net cash flows from operating activities	(218,555)	(517,688)	(736,243)
Cash Flows From Noncapital Financing Activities			
Payments (to) from other funds	-	182	182
Transfers out	-	(29,978)	(29,978)
Net cash flows from noncapital financing activities	-	(29,796)	(29,796)
Cash Flows From Investing Activities			
Income received on investments	43,132	137,952	181,084
Net cash flows from investing activities	43,132	137,952	181,084
Net increase in cash and cash equivalents	(175,423)	(409,532)	(584,955)
Cash and Cash Equivalents, Beginning	2,598,684	3,696,972	6,295,656
Cash and Cash Equivalents, Ending	<u>\$ 2,423,261</u>	<u>\$ 3,287,440</u>	<u>\$ 5,710,701</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities:			
Operating income (loss)	<u>\$ (1,247,576)</u>	<u>\$ (713,636)</u>	<u>\$ (1,961,212)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	683,749	-	683,749
Change in operating assets and liabilities:			
Accounts receivable	-	(10,959)	(10,959)
Due from other governments	-	(1,074)	(1,074)
Other assets	13,191	-	13,191
Accounts payable	378,787	207,981	586,768
Unearned revenue	(46,706)	-	(46,706)
Total adjustments	1,029,021	195,948	1,224,969
Net cash flows from operating activities	<u>\$ (218,555)</u>	<u>\$ (517,688)</u>	<u>\$ (736,243)</u>

Rock Island County, Illinois

Custodial Funds

Circuit Clerk Fund and Circuit Clerk Probation Funds - To account for assets the Circuit Clerk holds for others.

County Clerk Redemption Fund - To account for delinquent property taxes collected by the County.

County Collector's Fund - To account for property taxes collected by the County for other taxing bodies.

Emergency Telephone Service Fund - To account for telephone bill taxes collected by the County.

Inheritance Tax Fund - To account for funds collected from estates for the state of Illinois.

Rock Island County Waste Management Custodial Fund - To account for grant monies collected by the County to be used to promote waste management throughout the County.

Treasurer's Fund - To account for unclaimed property collected by the County for the state of Illinois.

Hope Creek Care Center Patient's Fund - To account for funds for those individuals at Hope Creek Care Center.

TBA Fund - To account for funds used for the defeasance of commercial appeals at Rock Island County Board of Review or Property Tax Appeal Board of the state of Illinois.

Township Bridge Fund - To account for funds to repair or replace Township structures meeting IDOT policies.

Township Motor Fuel Tax Fund - To account for engineering maintenance and construction of Rock Island County Township funds as approved by IDOT standards and policies.

Prisoner Welfare Fund - To account for funds confiscated or deposited for inmates.

QC Bomb Squad Trust Fund - To account for any bomb squad sweep services in the Quad Cities area.

Sheriff Foreclosure Sale Fund - To account for foreclosure fee revenue used for law enforcement costs.

DUI Fund - To account for funds collected for the state of Illinois for DUI fines and used for DUI blood draws from accidents.

Youth Education/SAFE Fund - To account for revenue from interest, donations and reimbursement for clothing purchased and expenses for County Sheriff embroidered clothing.

Honor Guard Fund - To account for fundraising efforts and other donations toward honor guard uniforms.

Sheriff Integrity Task Force Fund - To account for funds related to independent task force reviews of officer conduct under investigation within the County Sheriff Department. The task force is comprised of Illinois State Police, five local police departments (Rock Island, Moline, East Moline, Milan, and Silvis), and the Rock Island County Sheriff's Department.

Evidence Savings Fund - To account for funds confiscated but used as court case evidence.

IL P25 Communication Fund - To account for funds related to the Quad City P25 Radio Project to improve coverage and regional communication across the bi-state area.

Rock Island County, Illinois

Combining Statement of Fiduciary Net Position -

Custodial Funds

November 30, 2023

	<u>Circuit Clerk</u>	<u>Circuit Clerk Probation</u>	<u>County Clerk Redemption</u>	<u>County Collector</u>
Assets				
Cash and cash equivalents	\$ 1,821,549	\$ 7,250	\$ 427,876	\$ 4,107,032
Due from primary government	1,502,300	-	-	-
Due from other governments	-	-	-	-
Other assets	-	-	-	-
Receivables:				
Property taxes receivable	-	-	-	256,755,280
Accounts receivable, net	-	-	-	8,547
Accrued interest receivable	-	23	-	-
Total assets	<u>\$ 3,323,849</u>	<u>\$ 7,273</u>	<u>\$ 427,876</u>	<u>\$ 260,870,859</u>
Liabilities and Net Position				
Liabilities				
Due to other governments	\$ 421,392	\$ -	\$ -	\$ 260,870,859
Due to individuals and private entities	<u>2,902,457</u>	<u>-</u>	<u>427,876</u>	<u>-</u>
Total liabilities	<u>3,323,849</u>	<u>-</u>	<u>427,876</u>	<u>260,870,859</u>
Net Position				
Restricted for individuals, organizations and other governments	<u>-</u>	<u>7,273</u>	<u>-</u>	<u>-</u>
Total net position	<u>-</u>	<u>7,273</u>	<u>-</u>	<u>-</u>
Total liabilities and net position	<u>\$ 3,323,849</u>	<u>\$ 7,273</u>	<u>\$ 427,876</u>	<u>\$ 260,870,859</u>

Emergency Telephone Service	Inheritance Tax	Rock Island County Waste Management Agency	Treasurer	Hope Creek Care Center Patients	TBA
\$ 2,340,645	\$ 31	\$ 336,690	\$ 182,152	\$ 8,281	\$ 110,632
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
19,932	8,641	-	7,324	-	-
-	-	-	-	-	358
<u>\$ 2,360,577</u>	<u>\$ 8,672</u>	<u>\$ 336,690</u>	<u>\$ 189,476</u>	<u>\$ 8,281</u>	<u>\$ 110,990</u>
\$ -	\$ 8,672	\$ -	\$ -	\$ -	\$ -
-	-	-	189,476	-	-
-	8,672	-	189,476	-	-
2,360,577	-	336,690	-	8,281	110,990
2,360,577	-	336,690	-	8,281	110,990
<u>\$ 2,360,577</u>	<u>\$ 8,672</u>	<u>\$ 336,690</u>	<u>\$ 189,476</u>	<u>\$ 8,281</u>	<u>\$ 110,990</u>

(Continued)

Rock Island County, Illinois

Combining Statement of Fiduciary Net Position -

Custodial Funds

November 30, 2023

	Township Bridge	Township Motor Fuel Tax	Prisoner Welfare	QC Bomb Squad Trust
Assets				
Cash and cash equivalents	\$ 185,504	\$ 1,689,174	\$ 426,737	\$ 23,277
Due from primary government	-	-	-	-
Due from other governments	166,012	-	-	-
Other assets	-	-	-	-
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable, net	-	78,499	-	-
Accrued interest receivable	440	5,845	-	-
Total assets	<u>\$ 351,956</u>	<u>\$ 1,773,518</u>	<u>\$ 426,737</u>	<u>\$ 23,277</u>
Liabilities and Net Position				
Liabilities				
Due to other governments	\$ 165,850	\$ 618,252	\$ -	\$ -
Due to individuals and private entities	-	-	-	-
Total liabilities	<u>165,850</u>	<u>618,252</u>	<u>-</u>	<u>-</u>
Net Position				
Restricted for individuals, organizations and other governments	<u>186,106</u>	<u>1,155,266</u>	<u>426,737</u>	<u>23,277</u>
Total net position	<u>186,106</u>	<u>1,155,266</u>	<u>426,737</u>	<u>23,277</u>
Total liabilities and net position	<u>\$ 351,956</u>	<u>\$ 1,773,518</u>	<u>\$ 426,737</u>	<u>\$ 23,277</u>

Sheriff Foreclosure Sale	DUI	Youth Education/SAFE	Honor Guard	Sheriff Integrity Task Force	Evidence Savings
\$ 431,202	\$ 12,958	\$ 1,538	\$ 203	\$ 1,308	\$ 33,456
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	378	-	-	-	-
-	39	2	-	-	-
<u>\$ 431,202</u>	<u>\$ 13,375</u>	<u>\$ 1,540</u>	<u>\$ 203</u>	<u>\$ 1,308</u>	<u>\$ 33,456</u>
\$ 431,202	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
<u>431,202</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	13,375	1,540	203	1,308	33,456
-	13,375	1,540	203	1,308	33,456
<u>\$ 431,202</u>	<u>\$ 13,375</u>	<u>\$ 1,540</u>	<u>\$ 203</u>	<u>\$ 1,308</u>	<u>\$ 33,456</u>

(Continued)

Rock Island County, Illinois

Combining Statement of Fiduciary Net Position -
Custodial Funds
November 30, 2023

	<u>IL P25</u> <u>Communication</u>	<u>Total Custodial</u> <u>Funds</u>
Assets		
Cash and cash equivalents	\$ 796,040	\$ 12,943,535
Due from primary government	-	1,502,300
Due from other governments	-	166,012
Other assets	146	146
Receivables:		
Property taxes receivable	-	256,755,280
Accounts receivable, net	45	123,366
Accrued interest receivable	-	6,707
Total assets	<u>\$ 796,231</u>	<u>\$ 271,497,346</u>
Liabilities and Net Position		
Liabilities		
Due to other governments	\$ 1,352	\$ 262,517,579
Due to individuals and private entities	-	3,519,809
Total liabilities	<u>1,352</u>	<u>266,037,388</u>
Net Position		
Restricted for individuals, organizations and other governments	<u>794,879</u>	<u>5,459,958</u>
Total net position	<u>794,879</u>	<u>5,459,958</u>
Total liabilities and net position	<u>\$ 796,231</u>	<u>\$ 271,497,346</u>

(Concluded)

Rock Island County, Illinois

Combining Statement of Changes in Fiduciary Net Position -

Custodial Funds

Year Ended November 30, 2023

	Circuit Clerk	Circuit Clerk Probation	County Clerk Redemption	County Collector
Additions				
Contributions				
Member contributions	\$ -	\$ -	\$ -	\$ -
Total contributions	-	-	-	-
Net investment earnings				
Investment income	-	299	-	680,529
Total Investment earnings	-	299	-	680,529
Fee collections for other entities	5,075,441	-	-	-
Tax collections for other entities	-	-	4,325,374	244,074,554
Miscellaneous	-	-	-	(59,513)
Total additions	5,075,441	299	4,325,374	244,695,570
Deductions				
Administrative expenses	-	-	176,374	154,821
Payments to other entities	5,075,441	351	4,149,000	244,540,749
Total deductions	5,075,441	351	4,325,374	244,695,570
Change in net position	-	(52)	-	-
Net Position, Beginning	-	7,325	-	-
Net Position, Ending	\$ -	\$ 7,273	\$ -	\$ -

Emergency Telephone Service	Inheritance Tax	Rock Island County Waste Management Agency	Treasurer	Hope Creek Care Center Patients	TBA
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
67,068	-	11,606	-	-	4,461
67,068	-	11,606	-	-	4,461
-	-	525,490	-	-	-
1,925,647	-	-	-	-	-
868,178	-	5,000	-	-	-
2,860,893	-	542,096	-	-	4,461
-	-	-	-	-	-
2,593,304	-	430,261	-	-	-
2,593,304	-	430,261	-	-	-
267,589	-	111,835	-	-	4,461
2,092,988	-	224,855	-	8,281	106,529
\$ 2,360,577	\$ -	\$ 336,690	\$ -	\$ 8,281	\$ 110,990

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Fiduciary Net Position -

Custodial Funds

Year Ended November 30, 2023

	Township Bridge	Township Motor Fuel Tax	Prisoner Welfare	QC Bomb Squad Trust
Additions				
Contributions				
Member contributions	\$ -	\$ -	\$ -	\$ -
Total contributions	-	-	-	-
Net investment earnings				
Investment income	1,159	76,599	70	24
Total Investment earnings	1,159	76,599	70	24
Fee collections for other entities	-	-	-	-
Tax collections for other entities	-	849,136	-	-
Miscellaneous	165,850	-	122,664	6,500
Total additions	167,009	925,735	122,734	6,524
Deductions				
Administrative expenses	-	-	-	-
Payments to other entities	165,850	927,547	108,437	5,504
Total deductions	165,850	927,547	108,437	5,504
Change in net position	1,159	(1,812)	14,297	1,020
Net Position, Beginning	184,947	1,157,078	412,440	22,257
Net Position, Ending	\$ 186,106	\$ 1,155,266	\$ 426,737	\$ 23,277

Sheriff Foreclosure Sale	DUI	Youth Education/SAFE	Honor Guard	Sheriff Integrity Task Force	Evidence Savings
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	1,050	43	-	-	3
-	1,050	43	-	-	3
-	10,771	1,768	-	-	-
-	-	-	-	-	-
3,073,675	-	-	-	-	-
3,073,675	11,821	1,811	-	-	3
-	-	-	-	-	-
3,073,675	47,845	1,715	-	-	-
3,073,675	47,845	1,715	-	-	-
-	(36,024)	96	-	-	3
-	49,399	1,444	203	1,308	33,453
\$ -	\$ 13,375	\$ 1,540	\$ 203	\$ 1,308	\$ 33,456

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Fiduciary Net Position -

Custodial Funds

Year Ended November 30, 2023

	<u>IL P25 Communication</u>	<u>Total Custodial Funds</u>
Additions		
Contributions		
Member contributions	<u>\$ 380,010</u>	<u>\$ 380,010</u>
Total contributions	<u>380,010</u>	<u>380,010</u>
Net investment earnings		
Investment income	<u>829</u>	<u>843,740</u>
Total Investment earnings	<u>829</u>	<u>843,740</u>
Fee collections for other entities	24,305	5,637,775
Tax collections for other entities	-	251,174,711
Miscellaneous	<u>-</u>	<u>4,182,354</u>
Total additions	<u>405,144</u>	<u>262,218,590</u>
Deductions		
Administrative expenses	-	331,195
Payments to other entities	<u>419,840</u>	<u>261,539,519</u>
Total deductions	<u>419,840</u>	<u>261,870,714</u>
Change in net position	(14,696)	347,876
Net Position, Beginning	<u>809,575</u>	<u>5,112,082</u>
Net Position, Ending	<u>\$ 794,879</u>	<u>\$ 5,459,958</u>

(Concluded)

Rock Island County, Illinois

Statistical Section

Table of Contents

November 30, 2023

The information in this section is not covered by the Independent Auditors' Report, but is presented as supplemental data for the benefit of the readers of the annual comprehensive financial report. The objectives of statistical section information are to provide financial statement users with additional historical perspective, context and detail to assist in using the information in the financial statements, notes to financial statements, and required supplementary information to better understand and assess the County's overall financial health.

Contents	Page
Financial Trends	168
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	173
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	
Debt Capacity	181
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	185
These schedules offer demographic and economic indicators to help the reader understand the environment within the County's financial activities take place.	
Operating Information	187
These schedules contain information about the County's service and resources to help the reader understand how the County's financial information relates to the services the Government provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Rock Island County, Illinois

Net Position by Component

Last Ten Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental Activities										
Net investment in capital assets	\$ 59,585,597	\$ 49,878,511	\$ 43,740,833	\$ 44,153,924	\$ 54,351,947	\$ 51,424,070	\$ 56,228,619	\$ 56,038,605	\$ 56,092,370	\$ 55,295,528
Restricted for:										
Capital improvements	15,275,636	16,346,888	13,314,558	10,116,234	6,857,155	7,277,617	5,897,285	6,706,113	6,309,563	6,003,424
Collector's tax fees, sale and error refunds	170,342	176,110	140,459	185,684	180,395	177,667	169,171	173,873	159,215	162,749
Document storage	3,492,024	2,800,535	2,166,841	1,890,344	1,731,933	1,824,521	2,509,264	2,621,506	2,639,218	2,531,334
Working cash	579,701	556,260	549,361	547,396	543,415	533,634	526,233	524,878	523,517	522,607
GIS	7,135	62,397	90,863	65,991	65,948	131,430	148,228	149,053	154,847	191,100
Judicial	2,567,579	2,379,737	2,181,036	4,023,122	1,903,678	1,756,882	1,689,637	1,629,470	1,554,261	1,541,443
Parks and recreation	1,936,363	4,948,188	4,039,692	4,441,916	6,543,841	8,201,119	3,569,514	3,213,119	2,653,597	2,612,591
Public health	5,846,282	5,085,800	4,595,575	1,379,161	3,292,859	2,932,424	2,843,577	2,314,021	1,245,061	2,319,436
Public safety	1,323,076	1,086,573	625,305	135,047	104,633	86,833	83,715	104,915	902,089	109,588
Liability insurance	10,700,556	10,127,109	5,506,003	-	1,255,207	2,584,913	-	-	-	595,970
IMRF/FICA	2,068,179	27,922,762	-	2,017,460	-	-	-	-	-	862,412
Unrestricted	17,564,364	(19,035,308)	(18,955,530)	(40,146,609)	(44,781,774)	(42,438,809)	(18,107,142)	(14,923,489)	(15,438,845)	(258,466)
Total governmental activities net position	<u>\$ 121,116,834</u>	<u>\$ 102,335,562</u>	<u>\$ 57,994,996</u>	<u>\$ 28,809,670</u>	<u>\$ 32,049,237</u>	<u>\$ 34,492,301</u>	<u>\$ 55,558,101</u>	<u>\$ 58,552,064</u>	<u>\$ 56,794,893</u>	<u>\$ 72,489,716</u>

Rock Island County, Illinois

Changes in Net Position
Last Ten Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Expenses										
Governmental activities:										
General government	\$ 24,444,755	\$ 14,276,195	\$ 19,913,356	\$ 25,525,199	\$ 26,608,902	\$ 22,011,339	\$ 18,733,416	\$ 17,849,679	\$ 23,640,666	\$ 15,020,507
Public safety	9,031,694	5,915,879	5,598,505	8,387,454	10,526,369	10,647,234	10,718,972	9,936,891	7,824,986	8,822,100
Corrections	5,844,711	4,929,796	4,331,561	4,451,271	4,041,078	3,893,671	4,944,904	4,839,517	4,953,932	4,894,231
Judiciary and legal	10,166,881	8,915,067	6,004,087	7,458,988	8,871,435	9,682,446	9,401,008	9,278,027	8,163,305	8,865,436
Transportation and public works	8,086,090	5,871,763	5,880,959	5,971,291	5,577,852	5,062,461	4,482,156	4,630,884	5,457,263	7,963,156
Social services	10,120,769	8,210,034	7,919,131	21,702,414	24,901,369	26,940,680	27,706,757	28,442,320	26,928,225	27,670,302
Culture and recreation	7,008,482	6,190,253	6,386,005	6,411,295	6,552,129	6,491,398	5,849,016	5,183,351	4,530,496	5,308,707
Interest and fiscal charges	1,240,633	1,289,685	1,644,359	1,587,477	1,470,380	1,741,695	1,719,464	1,983,643	965,378	1,479,172
Total governmental activities expenses	75,944,015	55,598,672	57,677,963	81,495,389	88,549,514	86,470,924	83,555,693	82,144,312	82,464,251	80,023,611
Program Revenues										
Governmental activities:										
Charges for services:										
General government	4,831,426	5,325,349	6,582,276	6,179,686	5,926,751	5,995,291	5,822,442	5,748,019	5,474,740	5,098,498
Judiciary and legal	3,117,262	3,287,747	2,190,981	1,919,859	2,799,369	2,612,587	2,699,631	2,663,518	2,855,475	2,694,147
Social services	363,839	368,378	482,737	8,463,228	11,146,102	10,243,680	12,519,870	15,854,091	14,792,932	13,631,237
Other	5,347,726	5,304,162	5,031,134	4,074,268	5,467,647	5,156,131	4,981,596	4,961,583	4,886,801	5,192,470
Operating grants and contributions	10,104,160	11,543,479	15,035,277	16,246,321	11,857,761	10,840,889	11,826,660	13,367,019	12,798,057	13,847,910
Capital grants and contributions	5,213,169	5,515,187	1,565,828	1,565,828	-	278,414	67,150	109,540	46,970	59,552
Total governmental activities program revenues	28,977,582	31,344,302	30,888,233	38,449,190	37,197,630	35,126,992	37,917,349	42,703,770	40,854,975	40,523,814
Net (expense)/revenue	(46,966,433)	(24,254,370)	(26,789,730)	(43,046,199)	(51,351,884)	(51,343,932)	(45,638,344)	(39,440,542)	(41,609,276)	(39,499,797)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes	37,781,226	40,294,908	40,200,582	39,670,332	36,894,829	33,662,105	31,792,117	30,437,035	25,836,301	24,732,827
Hotel/motel taxes	272,427	255,354	233,232	99,895	277,792	293,690	290,892	287,845	287,532	235,094
Sales and use taxes	7,712,424	7,602,920	6,991,165	5,275,670	5,177,306	5,196,644	4,811,493	5,230,609	5,143,355	4,915,542
Intergovernmental, unrestricted:										
Replacement taxes	7,940,636	9,386,487	4,331,003	2,467,085	2,760,395	2,220,315	2,742,286	2,312,675	2,309,983	2,447,607
Income taxes	2,704,528	2,759,186	2,331,758	1,923,114	1,883,652	1,694,772	1,625,455	1,722,697	1,883,018	1,694,378
American Rescue Plan Act	6,531,228	6,296,547	-	-	-	-	-	-	-	-
Other intergovernmental	19,593	82,605	704,773	1,065,755	174,424	561,402	392,306	451,124	127,819	165,672
Investment income	4,422,958	1,141,252	219,935	343,813	874,068	822,194	323,276	131,151	95,221	92,718
Gain on disposal of capital assets	-	-	-	-	-	-	-	-	15,454	-
Miscellaneous	767,212	775,677	962,608	757,479	866,354	744,850	666,556	624,578	447,037	1,997,679
Special items, loss on sale of Hope Creek Care Center	-	-	-	(11,846,511)	-	-	-	-	-	-
Total governmental activities general revenues and other	68,152,232	68,594,936	55,975,056	39,756,632	48,908,820	45,195,972	42,644,381	41,197,714	36,145,720	36,281,517
Change in net position	\$ 21,185,799	\$ 44,340,566	\$ 29,185,326	\$ (3,289,567)	\$ (2,443,064)	\$ (6,147,960)	\$ (2,993,963)	\$ 1,757,172	\$ (5,463,556)	\$ (3,218,280)

Rock Island County, Illinois

Fund Balances - Governmental Funds

Last Ten Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Fund										
Nondisposable	\$ 2,383,129	\$ 2,650,548	\$ 2,302,666	\$ 2,287,819	\$ 1,625,211	\$ 952,143	\$ 223,648	\$ 677,645	\$ 655,685	\$ 637,142
Restricted	579,701	556,260	549,361	547,396	543,415	533,634	526,233	531,531	529,335	527,713
Unassigned	36,621,672	27,202,187	14,632,706	5,705,970	3,927,451	1,590,637	1,772,483	1,417,816	2,971,136	3,211,179
Total general fund	39,584,502	30,408,995	17,484,733	8,541,185	6,096,077	3,076,414	2,522,364	2,626,992	4,156,156	4,376,034
All Other Governmental Funds										
Nondisposable	71,931	508,105	1,982,979	12,263	19,565	38,261	23,761	17,850	18,728	17,332
Restricted	49,880,717	49,916,436	39,441,066	33,660,393	30,092,142	30,484,132	24,651,193	21,630,064	19,020,696	18,743,077
Assigned	-	-	-	-	-	-	-	-	-	4,727
Unassigned	(2,049,914)	(4,079,304)	(6,091,415)	(7,232,490)	(6,237,797)	(4,487,855)	(2,805,246)	(1,110,798)	(542,214)	(200,027)
Total all other governmental funds	47,902,734	46,345,237	35,332,630	26,440,166	23,873,910	26,034,538	21,869,708	20,537,116	18,497,210	18,565,109
Total all governmental funds	\$ 87,487,236	\$ 76,754,232	\$ 52,817,363	\$ 34,981,351	\$ 29,969,987	\$ 29,110,952	\$ 24,392,072	\$ 23,164,108	\$ 22,653,366	\$ 22,941,143

Rock Island County, Illinois

Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Revenues										
Fees	\$ 12,075,205	\$ 12,563,360	\$ 11,752,794	\$ 18,935,655	\$ 22,231,437	\$ 22,312,139	\$ 24,110,010	\$ 25,795,835	\$ 26,105,500	\$ 26,463,440
Property taxes	37,781,226	40,294,908	40,200,582	39,670,332	36,894,829	33,662,105	31,792,117	30,437,034	25,836,301	24,732,827
Intergovernmental	40,000,461	41,864,605	31,283,997	28,582,826	22,614,433	21,667,971	22,317,636	23,395,096	22,917,241	21,256,496
Investment income	4,241,168	1,091,047	200,681	304,999	695,671	527,480	206,518	93,524	84,765	84,357
Miscellaneous	839,722	2,376,619	1,003,012	923,889	1,097,325	1,015,093	963,680	1,029,588	889,023	2,388,757
Total revenues	94,937,782	98,190,539	84,441,066	88,417,701	83,533,695	79,184,788	79,389,961	80,751,077	75,832,830	74,925,877
Expenditures										
General government	21,102,617	21,371,264	20,422,831	23,235,852	21,961,112	20,722,112	16,348,983	18,974,149	13,915,816	13,515,566
Public safety and corrections	12,642,469	12,131,697	11,515,971	11,753,383	11,382,054	11,245,601	12,288,398	12,529,593	12,866,362	12,277,952
Judiciary and legal	10,097,198	9,024,986	7,810,267	7,630,982	7,931,650	8,220,661	8,320,995	8,215,116	8,459,320	8,456,529
Culture and recreation	6,061,930	5,777,749	5,398,428	5,428,527	5,708,255	5,656,553	5,091,165	4,420,762	4,196,679	4,591,630
Transportation and public works	4,407,749	4,009,078	3,953,194	4,155,031	3,866,587	3,399,907	3,156,976	3,427,538	4,282,153	5,560,272
Social services	9,785,479	9,120,986	11,298,228	22,094,915	22,734,908	23,812,736	25,327,755	26,102,672	27,187,043	24,281,720
Debt service:										
Principal	2,010,000	1,925,000	1,840,000	1,855,000	2,480,000	1,960,000	2,295,000	2,250,000	2,150,000	3,060,000
Interest	1,586,384	1,685,710	1,865,077	1,842,365	1,724,815	2,090,374	1,949,053	1,640,220	957,693	1,476,895
Bond issue costs	-	-	-	-	-	113,915	-	297,822	-	-
Expenditures in capital outlay not capitalized	1,396,148	301,477	119,123	154,124	-	86,401	(4,553)	71,248	674,605	129,610
Capitalized capital outlay	12,749,889	8,947,127	2,448,239	5,434,859	5,025,746	1,618,671	3,436,920	2,656,356	1,480,033	1,854,135
Total expenditures	81,839,863	74,295,074	66,671,358	83,585,038	82,815,127	78,926,931	78,210,692	80,585,476	76,169,704	75,204,309
Excess (deficiency) of revenues over expenditures	13,097,919	23,895,465	17,769,708	4,832,663	718,568	257,857	1,179,269	165,601	(336,874)	(278,432)
Other Financing Sources (Uses)										
Transfers in	7,892,959	6,910,516	8,447,897	7,988,197	4,111,675	3,213,148	3,004,910	2,665,882	4,741,187	2,550,531
Transfers out	(7,862,981)	(6,880,538)	(8,417,919)	(7,958,219)	(4,081,697)	(3,183,170)	(2,974,932)	(2,635,904)	(4,708,211)	(2,517,555)
Issuance of debt	-	-	-	-	-	4,280,000	-	12,230,000	-	-
Payment to refunded bond escrow agent	-	-	-	(3,905,000)	-	-	-	(12,860,639)	-	-
Bond premiums/discounts	-	-	-	-	-	141,266	-	902,628	-	-
Proceeds from sale of capital assets	9,634	11,426	36,326	4,003,723	110,489	9,779	18,717	43,174	16,121	473,573
Total other financing sources (uses)	39,612	41,404	66,304	128,701	140,467	4,461,023	48,695	345,141	49,097	506,549
Net change in fund balances	13,137,531	23,936,869	17,836,012	4,961,364	859,035	4,718,880	1,227,964	510,742	(287,777)	228,117
Fund Balance, Beginning	74,349,705	52,817,363	34,981,351	30,019,987	29,110,952	24,392,072	23,164,108	22,653,366	22,941,143	22,713,026
Fund Balance, Ending	\$ 87,487,236	\$ 76,754,232	\$ 52,817,363	\$ 34,981,351	\$ 29,969,987	\$ 29,110,952	\$ 24,392,072	\$ 23,164,108	\$ 22,653,366	\$ 22,941,143
Debt service as a percentage of noncapital expenditures	5.21%	5.53%	5.77%	4.73%	5.41%	5.24%	5.68%	4.99%	4.16%	6.19%

Rock Island County, Illinois

Program Revenues by Function/Program
Last Ten Fiscal Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental Activities										
General government	\$ 6,110,778	\$ 5,759,984	\$ 7,937,634	\$ 7,418,986	\$ 5,989,489	\$ 6,012,585	\$ 5,922,080	\$ 5,795,887	\$ 5,484,160	\$ 5,151,043
Public safety	3,136,169	3,449,152	1,931,864	1,945,521	2,165,657	2,021,545	1,927,234	2,299,241	2,130,497	2,740,603
Corrections	12,129	14,495	2,675,186	2,293,992	1,743,107	1,699,751	1,663,632	1,728,988	1,932,739	1,921,302
Judiciary and legal	5,073,179	6,280,508	2,485,816	2,115,446	2,970,056	2,763,075	2,843,211	2,876,558	2,983,079	2,859,863
Transportation and public works	4,281,487	5,515,956	5,100,580	5,034,237	2,371,293	1,877,677	1,809,159	3,137,384	2,794,058	3,174,517
Social services	6,040,550	5,760,785	8,291,045	17,487,984	18,815,970	17,454,699	20,552,187	24,023,186	22,821,774	21,930,665
Culture and recreation	4,323,290	4,563,422	2,466,108	2,153,024	3,142,058	3,297,660	3,199,846	2,842,526	2,708,668	2,745,821
Total governmental activities	28,977,582	31,344,302	30,888,233	38,449,190	37,197,630	35,126,992	37,917,349	42,703,770	40,854,975	40,523,814
Component Unit										
Tri-County Consortium	2,256,337	2,134,014	2,248,914	3,142,687	2,700,704	2,262,657	2,862,930	2,671,364	2,388,515	1,968,630
Total government	<u>\$ 31,233,919</u>	<u>\$ 33,478,316</u>	<u>\$ 33,137,147</u>	<u>\$ 41,591,877</u>	<u>\$ 39,898,334</u>	<u>\$ 37,389,649</u>	<u>\$ 40,780,279</u>	<u>\$ 45,375,134</u>	<u>\$ 43,243,490</u>	<u>\$ 42,492,444</u>

Rock Island County, Illinois

Tax Revenue by Source - Governmental Funds

Last Ten Fiscal Years

Fiscal Year	Property Taxes	Replacement Taxes	Sales and Use Taxes	Income Taxes	Other Taxes	Total
2023	\$ 37,781,226	\$ 7,940,636	\$ 7,712,424	\$ 2,704,528	\$ 272,427	\$ 56,411,241
2022	40,294,908	9,386,487	7,602,920	2,759,186	255,354	60,298,855
2021	40,200,582	4,331,003	6,991,165	2,331,758	938,005	54,792,513
2020	39,670,332	2,467,085	5,275,670	1,923,114	1,165,650	50,501,851
2019	36,894,829	2,760,395	5,177,306	1,883,652	452,216	47,168,398
2018	33,662,105	2,220,315	5,196,269	1,694,772	856,305	43,629,766
2017	31,792,117	2,742,286	4,811,493	1,625,455	683,198	41,654,549
2016	30,437,035	2,312,675	5,230,609	1,722,697	738,969	40,441,985
2015	25,836,301	2,309,983	5,143,355	1,883,018	415,351	35,588,008
2014	24,732,827	2,447,607	4,915,542	1,694,378	165,672	33,956,026

Rock Island County, Illinois

Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Levy Years

Fiscal Year	Real Property		Railroad Property		Total		Ratio of Equalized Net To Assessed Value	Tax Increment Financing District Values	Total Direct Tax Rate
	Equalized Net Assessed Value	Estimated Assessed Value	Equalized Net Assessed Value	Estimated Assessed Value	Equalized Net Assessed Value	Estimated Assessed Value			
2023	\$ 2,967,824,268	\$ 8,904,363,240	\$ 23,082,366	\$ 69,254,023	\$ 2,990,906,634	\$ 8,973,614,264	33.3	\$ 146,692,231	1.1098
2022	2,775,460,040	8,392,690,168	21,913,584	65,747,327	2,797,373,624	8,458,437,495	33.3	191,373,624	1.3051
2021	2,706,861,953	8,120,585,859	19,460,135	58,386,244	2,726,322,088	8,178,972,103	33.3	217,843,901	1.3042
2020	2,683,669,177	8,102,702,931	16,872,620	50,622,922	2,700,541,797	8,153,325,853	33.3	209,279,983	1.3296
2019	2,644,964,342	7,935,686,595	15,315,054	45,949,757	2,660,279,396	7,981,636,352	33.3	199,630,087	1.2400
2018	2,613,944,687	7,842,618,322	14,575,567	43,731,074	2,628,520,254	7,886,349,396	33.3	190,951,511	1.1200
2017	2,461,781,978	7,386,084,542	12,933,529	38,803,657	2,474,715,507	7,424,888,199	33.3	196,779,243	1.1220
2016	2,382,132,179	7,147,111,248	11,468,736	34,409,649	2,393,600,915	7,181,520,897	33.3	187,760,135	1.1250
2015	2,350,460,958	7,052,088,083	11,574,135	34,725,878	2,362,035,093	7,086,813,961	33.3	178,253,847	0.9406
2014	2,348,019,552	7,044,763,132	10,624,126	31,875,566	2,358,643,678	7,076,638,698	33.3	176,188,912	0.9036

Sources: County Assessor and County Clerk Records

Rock Island County, IllinoisPrincipal Property Taxpayers
Current Year and Nine Years Ago

2023			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Exelon Generation	\$ 226,500,100	1	7.57%
Deere & Co.	62,498,431	2	2.09%
GLP Capital LP/ Casino	22,417,354	3	0.75%
Modern Woodman of America	10,722,665	4	0.36%
First Financial Group LLC	9,920,044	5	0.33%
Macerich Southpark Mall	7,910,447	6	0.26%
Iowa Illinois Gas and Electric	6,561,072	7	0.22%
I H Mississippi Valley Credit Union	6,909,959	8	0.23%
Financial District Property	6,603,949	9	0.22%
Moline Freight	5,719,780	10	0.19%
2023 Total	\$ 365,763,801		12.23%

2014			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Commonwealth Edison	\$ 155,000,000	1	6.57%
Deere & Co.	29,050,925	2	1.23%
DNC Gaming & Entertainment/Jumers Casino	22,000,375	3	0.93%
SDG Macerich Property/Southpark Mall	9,768,540	4	0.41%
Modern Woodmen of America	7,823,999	5	0.33%
FED EX Freight	4,946,651	6	0.21%
Walmart-Silvis	4,819,033	7	0.20%
PFG Thoms Proestler Co.	4,640,955	8	0.20%
Cordova Energy Company	4,578,523	9	0.19%
Minnesota Mining & Mfg Co	4,538,295	10	0.19%
2014 Total	\$ 247,167,296		10.48%

Total Taxable Value 2023: 2,990,906,634

Total Taxable Value 2014: 2,358,643,678

Sources: County Assessor

Rock Island County, Illinois

Property Tax Levies and Collections
Last Ten Tax Years

Tax Levy Year	Fiscal Year	Total Tax Levy Extended	Current Tax Collections	Percentage of Levy to Collections	Delinquent Tax Collections (Forfeitures Paid)	Total Tax Collections	Collections as Percentage of Current Levy	Delinquent Taxes (forfeited)	Delinquent Tax As Percentage of Current Levy
2022	2023	\$ 33,193,082	\$ 33,465,960	100.82%	\$ 8,822	\$ 33,474,782	100.85%	102,780	0.31%
2021	2022	36,508,523	35,909,693	98.36%	59,007	35,968,700	98.52%	159,356	0.44%
2020	2021	35,556,693	35,660,462	100.29%	38,165	35,698,627	100.40%	549,231	1.54%
2019	2020	35,906,404	35,516,899	98.92%	9,228	35,526,127	98.94%	61,497	0.17%
2018	2019	32,971,120	33,070,551	100.30%	9,276	33,079,827	100.33%	80,171	0.24%
2017	2018	29,417,006	29,580,010	100.55%	12,452	29,592,462	100.60%	90,491	0.31%
2016	2017	27,736,234	28,031,558	101.06%	3,412	28,034,970	101.08%	67,107	0.24%
2015	2016	26,890,778	26,945,784	100.20%	15,775	26,961,559	100.26%	74,973	0.28%
2014	2015	22,194,099	22,365,660	100.77%	10,371	22,376,031	100.82%	49,734	0.22%
2013	2014	21,291,544	21,558,810	101.26%	16,885	21,575,695	101.33%	49,113	0.23%

Sources: Tax Settlement Book Treasurer's Office
Levy Confirmation Sheet from County Clerk Certified to Collect

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates

Last Ten Years

(Amounts Expressed in Thousands)

	<u>Rock Island</u>	<u>Moline</u>	<u>East Moline</u>		<u>Silvis</u>		<u>Milan</u>
	<u>Rock Island</u>	<u>Moline</u>	<u>East Moline</u>	<u>UTHS</u>	<u>Silvis</u>	<u>UTHS</u>	<u>Rock Island</u>
2022-23							
City	2.75560	1.84750	2.22590	2.22890	1.61600	1.61600	1.76430
Black Hawk College	0.54410	0.54410	0.54410	0.54410	0.54410	0.54410	0.54410
School District	5.27600	4.98500	4.13840	1.85630	3.74300	1.85630	5.27600
Forest Preserve	0.12780	0.12780	0.12780	0.12780	0.12780	0.12780	0.12780
County	1.10980	1.10980	1.10980	1.10980	1.10980	1.10980	1.10980
Total levy	9.81330	8.61420	8.14600	5.86690	7.14070	5.25400	8.82200
Ratio of County to totals	0.11309	0.12883	0.13624	0.18916	0.15542	0.21123	0.12580
2021-22:							
City	2.74790	1.94370	2.25670	2.25670	1.61560	1.61560	1.75140
Black Hawk College	0.56200	0.56200	0.56200	0.56200	0.56200	0.56200	0.56200
School District	5.37310	5.01810	4.17080	1.86060	3.73630	1.86060	5.37310
Forest Preserve	0.13180	0.13180	0.13180	0.13180	0.13180	0.13180	0.13180
County	1.30510	1.30510	1.30510	1.30510	1.30510	1.30510	1.30510
Total levy	10.11990	8.96070	8.42640	6.11620	7.35080	5.47510	9.12340
Ratio of County to totals	0.12896	0.14565	0.15488	0.21338	0.17755	0.23837	0.14305
2020-21:							
City	2.75900	2.01770	2.29480	2.29480	1.61630	1.61630	1.71680
Black Hawk College	0.56820	0.56820	0.56820	0.56820	0.56820	0.56820	0.56820
School District	5.41360	5.04100	4.19490	1.88270	3.78360	1.88270	5.41360
Forest Preserve	0.13130	0.13130	0.13130	0.13130	0.13310	0.13130	0.13130
County	1.30420	1.30420	1.30420	1.30420	1.30420	1.30420	1.30420
Total levy	10.17630	9.06240	8.49340	6.18120	7.40540	5.50270	9.13410
Ratio of County to totals	0.12816	0.14391	0.15355	0.21099	0.17611	0.23701	0.14278
2019-20:							
City	2.74970	2.05540	2.30500	2.30500	1.62390	1.62390	1.74790
Black Hawk College	0.57140	0.57140	0.57140	0.57140	0.57140	0.57140	0.57140
School District	5.38970	5.04380	4.23810	1.88990	3.82930	1.88990	5.38970
Forest Preserve	0.13060	0.13060	0.13060	0.13060	0.13060	0.13060	0.13060
County	1.32960	1.32960	1.32960	1.32960	1.32960	1.32960	1.32960
Total levy	10.17100	9.13080	8.57470	6.22650	7.48480	5.54540	9.16920
Ratio of County to totals	0.13072	0.14562	0.15506	0.21354	0.17764	0.23977	0.14501
2018-19:							
City	2.65700	2.06020	2.31680	2.31680	1.59840	1.59840	1.71000
Black Hawk College	0.56320	0.56320	0.56320	0.56320	0.56320	0.56320	0.56320
School District	5.37320	5.03180	4.24500	1.88920	3.90820	1.88920	5.37320
Forest Preserve	0.12740	0.12740	0.12740	0.12740	0.12740	0.12740	0.12740
County	1.24000	1.24000	1.24000	1.24000	1.24000	1.24000	1.24000
Total levy	9.96080	9.02260	8.49240	6.13660	7.43720	5.41820	9.01380
Ratio of County to totals	0.12449	0.13743	0.14601	0.20207	0.16673	0.22886	0.13757

(Continued)

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates

Last Ten Years

(Amounts Expressed in Thousands)

	<u>Rock Island</u>	<u>Moline</u>	<u>East Moline</u>		<u>Silvis</u>		<u>Milan</u>
	<u>Rock Island</u>	<u>Moline</u>	<u>East Moline</u>	<u>UTHS</u>	<u>Silvis</u>	<u>UTHS</u>	<u>Rock Island</u>
2017-18:							
City	2.60380	2.07420	2.25560	2.25560	1.61660	1.61660	1.15220
Black Hawk College	0.56760	0.56760	0.56760	0.56760	0.56760	0.56760	0.56760
School District	5.33980	5.10940	4.25160	1.88340	4.07300	1.88340	5.33980
Forest Preserve	0.12360	0.12360	0.12360	0.12360	0.12360	0.12360	0.12360
County	1.12000	1.12000	1.12000	1.12000	1.12000	1.12000	1.12000
Total levy	9.75480	8.99480	8.31840	5.95020	7.50080	5.31120	8.30320
Ratio of County to totals	0.11482	0.12452	0.13464	0.18823	0.14932	0.21088	0.13489
2016-17:							
City	2.38820	2.08540	2.19360	2.19360	1.61700	1.61700	0.99840
Black Hawk College	0.57180	0.57180	0.57180	0.57180	0.57180	0.57180	0.57180
School District	5.37820	5.14980	4.26520	1.88480	4.11960	1.88480	5.37820
Forest Preserve	0.12460	0.12460	0.12460	0.12460	0.12460	0.12460	0.12460
County	1.12200	1.12200	1.12200	1.12200	1.12200	1.12200	1.12200
Total levy	9.58480	9.05360	8.27720	5.89680	7.55500	5.32020	8.19500
Ratio of County to totals	0.11706	0.12393	0.13555	0.19027	0.14851	0.21089	0.13691
2015-16:							
City	2.40020	2.07820	2.18260	2.18260	1.70240	1.70240	1.00420
Black Hawk College	0.55980	0.55980	0.55980	0.55980	0.55980	0.55980	0.55980
School District	5.46100	5.15940	4.15500	1.93380	4.16340	1.93380	5.46100
Forest Preserve	0.12300	0.12300	0.12300	0.12300	0.12300	0.12300	0.12300
County	1.12500	1.12500	1.12500	1.12500	1.12500	1.12500	1.12500
Total levy	9.66900	9.04540	8.14540	5.92420	7.67360	5.44400	8.27300
Ratio of County to totals	0.11635	0.12437	0.13811	0.18990	0.14661	0.20665	0.13598
2014-15:							
City	2.38520	2.06380	2.15500	2.15500	1.69500	1.69500	1.01900
Black Hawk College	0.54850	0.54850	0.54850	0.54850	0.54850	0.54850	0.54850
School District	5.29820	5.11200	3.93340	1.88020	3.93420	1.88020	5.29820
Forest Preserve	0.11900	0.11900	0.11900	0.11900	0.11900	0.11900	0.11900
County	0.94060	0.94060	0.94060	0.94060	0.94060	0.94060	0.94060
Total levy	9.29150	8.78390	7.69650	5.64330	7.23730	5.18330	7.92530
Ratio of County to totals	0.10123	0.10708	0.12221	0.16668	0.12997	0.18147	0.11868

(Continued)

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates

Last Ten Years

(Amounts Expressed in Thousands)

	<u>Rock Island</u>	<u>Moline</u>	<u>East Moline</u>		<u>Silvis</u>		<u>Milan</u>
	<u>Rock Island</u>	<u>Moline</u>	<u>East Moline</u>	<u>UTHS</u>	<u>Silvis</u>	<u>UTHS</u>	<u>Rock Island</u>
2013-14:							
City	2.39780	2.05000	2.12600	2.12600	1.69000	1.69000	0.98280
Black Hawk College	0.54270	0.54270	0.54270	0.54270	0.54270	0.54270	0.54270
School District	5.30660	5.10900	3.73000	1.90180	3.90360	1.90180	5.30660
Forest Preserve	0.11480	0.11480	0.11480	0.11480	0.11480	0.11480	0.11480
County	0.90360	0.90360	0.90360	0.90360	0.90360	0.90360	0.90360
Total levy	9.26550	8.72010	7.41710	5.58890	7.15470	5.15290	7.85050
Ratio of County to totals	0.09752	0.10362	0.12183	0.16168	0.12629	0.17536	0.11510

Source: County Clerk Current Tax Extensions

All tax rates are expressed in dollars per \$100 of taxable valuation

Included in this report are the major cities within Rock Island County

Not shown:

- a.) 10 Cities & Villages (populations <5,000)
- b.) 18 Townships
- c.) 17 Fire Protection Districts
- d.) 14 Road & Bridge Districts
- e.) 1 Metro Transit Authority
- f.) 1 Metro Airport Authority
- g.) 1 Illini Ambulance
- h.) 2 Flood Plain Districts
- i.) 1 River Conserv. District
- j.) 3 Sanitary Districts
- k.) 3 Multi. Townships
- l.) 3 Special Service Districts
- m.) 9 School Districts <130,000,000 Total Valuation

(Continued)

Rock Island County, Illinois**Direct and Overlapping Property Tax Rates**

Last Ten Years

(Amounts Expressed in Thousands)

	Fiscal Year				
	2014	2015	2016	2017	2018
County Direct Rates:					
Corporate	0.25000	0.24920	0.25000	0.24920	0.25000
Public Building Commission	0.06480	0.06060	0.09900	0.10860	0.10240
IMRF	0.14020	0.15240	0.21500	0.13500	0.15240
County Highway	0.05360	0.05640	0.06260	0.06360	0.06300
Bridges	0.02140	0.02260	0.02360	0.02380	0.02360
Mental Health	0.06160	0.06980	0.06660	0.06640	0.06460
Health	0.03780	0.05060	0.04980	0.04960	0.04820
Liability Insurance	0.09140	0.09740	0.09640	0.23480	0.23000
Social Security	0.05520	0.05860	0.13460	0.06480	0.06100
Extension Education	0.00960	0.00960	0.00960	0.00920	0.00860
Veterans Assistance	0.01500	0.01500	0.01480	0.01420	0.01340
Nursing Home	0.10000	0.09540	0.10000	0.09980	0.10000
Child Advocacy	0.00300	0.00300	0.00300	0.00300	0.00280
Total Direct Rates	0.90360	0.94060	1.12500	1.12200	1.12000
	Fiscal Year				
	2019	2020	2021	2022	2023
County Direct Rates:					
Corporate	0.25000	0.25000	0.24996	0.25013	0.24960
Public Building Commission	0.13580	0.14710	0.18274	0.18289	0.15340
IMRF	0.19840	0.21690	0.15218	0.15217	0.11540
County Highway	0.07360	0.07600	0.07517	0.07507	0.07380
Bridges	0.02420	0.02500	0.02476	0.02395	0.02360
Mental Health	0.06600	0.06990	0.07024	0.08275	0.07750
Health	0.04840	0.04720	0.04620	0.04482	0.04200
Liability Insurance	0.24440	0.28470	0.31985	0.31851	0.20250
Social Security	0.07460	0.08840	0.05843	0.05864	0.05890
Extension Education	0.00860	0.00850	0.00836	0.00822	0.00780
Veterans Assistance	0.01320	0.01320	0.01319	0.00358	0.01970
Nursing Home	0.10000	0.10000	0.09999	0.10005	0.08180
Child Advocacy	0.00280	0.00270	0.00260	0.00409	0.00380
Total Direct Rates	1.24000	1.32960	1.30366	1.30487	1.10980

(Concluded)

Rock Island County, Illinois

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds (1)	Revenue Bonds (1)	Total Primary Government	Percentage of Personal Income	Per Capita
2023	\$ 9,944,205	\$ 26,726,833	\$ 36,671,038	0.1330%	\$ 254.98
2022	11,386,595	27,495,100	38,881,695	0.1323%	274.73
2021	12,806,340	28,240,509	41,046,849	0.1181%	287.22
2020	14,140,091	28,967,476	43,107,567	0.1060%	298.76
2019	19,446,506	29,675,949	49,122,455	0.0912%	346.23
2018	21,177,468	30,679,422	51,856,890	0.0769%	361.43
2017	17,971,607	31,772,696	49,744,303	0.0801%	343.52
2016	19,534,344	32,734,548	52,268,892	0.0761%	361.77
2015	20,171,585	3,549,614	23,721,199	0.1642%	161.41
2014	21,518,475	4,397,420	25,915,895	0.1589%	177.43

Note: The County does not have any Business-Type Activities.

(1) Presented net of original issuance discounts and premiums.

Rock Island County, Illinois

Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year	Total County Bonded Debt Outstanding (1)	Total Equalized Net Assessed Value	Percent of Debt to Equalized Net Assessed Value	Estimated Population	Debt Per Capita
2023	\$ 36,671,038	\$ 2,990,906,634	1.22608%	143,819	\$ 254.98
2022	38,881,695	2,797,373,624	1.38994%	141,527	274.73
2021	43,107,567	2,726,322,088	1.58116%	142,909	301.64
2020	49,122,455	2,700,541,797	1.81899%	144,287	340.45
2019	51,856,890	2,660,279,396	1.94930%	141,879	365.50
2018	49,744,303	2,628,520,254	1.89248%	143,477	346.71
2017	52,268,892	2,476,357,545	2.11072%	144,808	360.95
2016	23,721,199	2,393,600,915	0.99103%	144,784	163.84
2015	25,915,895	2,362,035,093	1.09719%	146,964	176.34
2014	25,915,895	2,358,643,678	1.09876%	146,063	177.43

Rock Island County, Illinois

Computation of Direct and Overlapping Debt
As of November 30, 2023

Governmental Unit	Gross Debt **	Percentage of Debt to County *	Amount Applicable To County (1)
Direct Debt			
Rock Island County	\$ 3,982,725	100.00%	\$ 3,982,725
Building Commission ***	26,726,833	100.00%	26,726,833
Rock Island County Forest Preserve ***	5,961,480	100.00%	5,961,480
Total direct debt	36,671,038		36,671,038
Overlapping Debt			
School Districts:			
#29 Hampton	335,000	100.00%	335,000
#30 UTHS	9,010,000	92.45%	8,329,745
#34 Silvis	4,135,000	100.00%	4,135,000
#36 Carbon Cliff	730,000	100.00%	730,000
#37 East Moline	32,440,000	100.00%	32,440,000
#40 Moline	27,770,054	100.00%	27,770,054
#41 Rock Island	47,695,000	100.00%	47,695,000
#100 Riverdale	3,885,000	100.00%	3,885,000
#190 Colona	523,000	11.00%	57,530
#200 Sherrard	12,970,000	31.35%	4,066,095
#223 Orion	8,290,500	8.18%	678,163
#300 Rockridge	3,180,000	98.02%	3,117,036
#404 Mercer County	18,180,600	1.70%	309,070
#503 Black Hawk College	88,115,000	65.02%	57,292,373
Cities and Villages:			
Coal Valley	-	87.92%	-
East Moline	59,785,272	100.00%	59,785,272
Hampton	1,325,000	100.00%	1,325,000
Milan	6,030,000	100.00%	6,030,000
Moline	97,128,000	100.00%	97,128,000
Rock Island	64,720,000	100.00%	64,720,000
Silvis	2,650,000	100.00%	2,650,000
Special Districts:			
Illini Hospital (Ambulance)	-	86.69%	-
Metropolitan Airport	10,090,000	100.00%	10,090,000
Coal Valley FPD	-	86.30%	-
Total overlapping debt	498,987,426		432,568,338
Total direct debt and overlapping debt	\$ 535,658,464		\$ 469,239,376

Source:

Rock Island County Clerk's Office, Current Tax Extension Book

* Percentage of Debt to County calculated as follows:

100% - overlapping valuation debt / total valuation

**Totals are per bond schedules

*** Blended component unit included in County report.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County.

This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Rock Island County, Illinois

Legal Debt Margin Information Last Ten Fiscal Years

Legal Debt Margin Calculation for Fiscal Year 2023

Assessed value	\$ 2,990,906,634
Debt limit (2.875% of assessed value)	85,988,566
Debt applicable to limit:	
General obligation bonds	9,655,000
Revenue bonds	25,455,000
Total net applicable to limit	35,110,000
Legal debt margin	\$ 50,878,566

	2023	2022	2021	2020	2019
Assessed value	\$ 2,990,906,634	\$ 2,797,373,624	\$ 2,726,322,088	\$ 2,700,541,797	\$ 2,660,279,396
Debt limit, 2.875% of assessed value	85,988,566	80,424,492	78,381,760	77,640,577	76,483,033
Debt applicable to debt limit:	35,110,000	37,120,000	39,045,000	40,885,000	46,645,000
Legal debt margin	\$ 50,878,566	\$ 43,304,492	\$ 39,336,760	\$ 36,755,577	\$ 29,838,033
Total debt applicable to the limit as a percentage of debt limit	40.83%	46.16%	49.81%	52.66%	60.99%

	2018	2017	2016	2015	2014
Assessed value	\$ 2,628,520,254	\$ 2,476,357,545	\$ 2,393,600,915	\$ 2,362,035,093	\$ 2,358,643,678
Debt limit, 2.875% of assessed value	75,569,957	71,195,279	68,816,026	67,908,509	67,811,006
Debt applicable to debt limit:	49,125,000	46,805,000	49,100,000	23,480,000	25,630,000
Legal debt margin	\$ 26,444,957	\$ 24,390,279	\$ 19,716,026	\$ 44,428,509	\$ 42,181,006
Total debt applicable to the limit as a percentage of debt limit	65.01%	65.74%	71.35%	34.58%	37.80%

Source: County records

Note: As per 50ILCS405/1.10 & 50ILCS20/16.1 any indebtedness of a county with a population less than 1,000,000 inhabitants for building necessary buildings through a Public Building Commission is not limited to the above debt limit rate. Those occurrences of debt issue instead shall not exceed 5% of the total assessed value of taxable property in the county.

Rock Island County, Illinois

Demographic and Economic Statistics

Last Ten Calendar Years

Year	Population (1)	Personal Income (Thousands of Dollars) (2)	Per Capita Income (3)	Per Median Age (6)	Unemployment Rate (4)	School Enrollment (5)
2023	143,819	\$ 6,904,685	\$ 48,787	40.10	5.1	22,432
2022	141,527	7,349,695	51,429	41.10	4.3	22,367
2021	142,909	6,832,874	48,492	40.10	5.6	22,295
2020	144,287	6,485,482	45,711	40.10	9.4	22,947
2019	141,879	6,428,026	44,802	40.00	4.8	21,779
2018	143,477	6,394,033	44,155	41.10	5.2	23,451
2017	144,293	6,034,217	41,677	40.00	5.1	22,183
2016	145,230	5,893,826	40,332	40.00	6.3	23,452
2015	146,284	5,823,296	39,868	40.10	6.4	22,731
2014	147,090	5,718,952	38,956	40.50	7.1	22,707

Data Compiled by: Bi-State Regional Commission

- (1) U.S. Census Bureau, Population Division Annual Estimates of the Resident Population
- (2) U.S. Bureau of Economic Analysis, Personal Income by County
- (3) U.S. Bureau Economic of Analysis, Per Capita Personal Income by County
- (4) Illinois Department of Employment Security, Local Area Unemployment Statistics
- (5) Illinois State Board of Education, Fall enrollment Counts, District Summary
- (6) American Community Survey 5 year Estimates

Rock Island County, Illinois

Primary Employers

Current Year and Nine Years Ago

2023			
Employer	Employees	% of Total Employment	Rank
Rock Island Arsenal	6,400	9.26%	1
Deere & Company	5,600	8.10%	2
Unity Point Health	4,748	6.87%	3
Tyson Fresh Meats	2,400	3.47%	4
XPAC	1,000	1.45%	5
Hy-Vee Rock Island County Locations	870	1.26%	6
Walmart-Rock Island County Locations	800	1.16%	7
Bally's Quad Cities Casino	550	0.80%	8
Performance Foodservice-Thoms	530	0.77%	9
Tax Slayer Center	500	0.72%	10
Rock Island County Employment	69,101		

Sources: InfoGroup, Reference USA GOV and individual employers

IL State Board of education Report Cards

Bureau of Labor Statistics, Local Area Unemployment Statistics

Data Compiled By: Bi-State Regional Commission

NOTE: Data subject to change

2014			
Employer	Employees	% of Total Employment	Rank
Rock Island Arsenal	7,900	11.62%	1
Deere & Company	5,800	8.53%	2
Tyson Fresh Meats	2,500	3.68%	3
Unity Point-Trinity (Rock Island & Moline)	2,349	3.45%	4
Hy-Vee Rock Island County Locations	1,333	1.96%	5
Moline CUSD #40	1,111	1.63%	6
Group O Companies	1,100	1.62%	7
XPAC	1,000	1.47%	8
Genesis Medical Center-Silvis	970	1.43%	9
Walmart-Rock Island County Locations	868	1.28%	10
Rock Island County Employment	67,989		

Source: InfoGroup, Reference USA GOV and individual employers

IL Dept of Employment Securities

Rock Island County, Illinois

Full-Time Equivalent County Government Employees by Function/Program

Last Ten Fiscal Years

Function / Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Social service:										
Hope Creek	-	-	-	-	169.00	212.50	219.50	225.00	203.50	213.00
Veteran's Administration	4.50	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Health Department	45.00	45.00	40.50	42.00	42.00	42.50	42.50	44.00	49.00	58.50
Mental Health	0.75	0.75	0.75	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Total social service	50.25	48.25	43.25	44.50	213.50	257.50	264.50	271.50	255.00	274.00
General government:										
General government										
Auditor	4.00	4.00	5.00	4.00	4.00	4.00	4.00	3.00	4.00	3.50
County Board	9.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	6.50	7.00
County Clerk	12.00	11.00	11.00	11.00	11.00	10.00	11.00	11.00	12.00	12.00
Recorder	6.00	6.00	6.00	6.00	6.00	7.00	6.00	6.00	6.00	6.00
Superintendent of Education	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Treasurer	6.50	6.50	6.75	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Assessment Map	6.00	6.00	6.00	5.00	6.00	5.00	5.00	5.00	5.00	4.00
Board of Review	1.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Information Systems	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
County Building Maintenance	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	1.50	4.00	-	-
HR/Liability/Civil	8.00	7.75	8.25	5.00	5.00	5.00	5.80	4.30	15.80	14.80
GIS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50
Document Storage	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	1.00	2.50
Recorder Document	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
County Administration	3.00	2.50	4.00	2.00	3.00	3.00	2.00	3.00	3.00	-
Purchasing	-	-	-	-	-	-	-	-	-	-
Total general government	73.00	75.75	79.00	71.00	73.00	73.00	72.30	75.30	77.30	73.80
Public safety & corrections:										
Coroner	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Sheriff	136.00	131.00	127.00	130.00	128.00	133.00	135.50	128.00	126.00	123.00
EMA	2.00	1.00	2.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50
Zoning	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.50	4.00	4.00
Animal Control	13.50	13.50	12.00	11.00	12.00	12.00	10.00	11.00	11.50	11.50
Court Security	19.50	19.50	19.50	17.50	18.00	13.00	13.50	15.00	15.50	15.00
COPS	-	-	-	-	-	-	-	10.00	11.00	11.00
Total public safety & corrections	179.00	173.00	167.50	166.50	166.00	166.00	166.50	172.00	171.50	168.00

Rock Island County, Illinois

Full-Time Equivalent County Government Employees by Function/Program

Last Ten Fiscal Years

Function / Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Public works & transportation:										
Highway	16.50	15.50	16.50	18.00	17.50	17.50	14.00	15.50	15.67	14.50
Motor Fuel Tax	1.50	1.50	1.50	1.50	1.50	1.50	2.00	4.50	3.33	3.50
Total public works & transportation	18.00	17.00	18.00	19.50	19.00	19.00	16.00	20.00	19.00	18.00
Judiciary & legal/legislative:										
Circuit Clerk	32.00	31.00	30.00	29.00	32.00	32.00	32.50	29.50	33.50	33.50
Circuit Court	4.50	4.50	4.50	4.50	3.50	3.50	3.50	3.50	3.50	3.50
States Attorney	23.00	22.25	21.25	23.00	21.50	21.50	21.20	21.20	21.20	20.70
Court Services	35.00	35.00	36.00	35.00	36.00	36.00	35.00	35.00	35.00	34.00
Ostrom Maintenance	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Public Defender	13.00	12.00	10.00	10.00	8.50	9.00	8.00	8.00	8.00	7.00
Child Support	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Courthouse/Justice Center Maintenance	11.00	8.00	11.00	12.00	11.00	12.00	10.00	11.00	11.00	11.00
Total judiciary & legal/legislative	120.00	114.25	114.25	115.00	114.00	115.50	112.70	110.70	114.70	112.20
Total	440.25	428.25	422.00	416.50	585.50	631.00	632.00	649.50	637.50	646.00

Source: County year-end payroll report

Rock Island County, Illinois

Operating Indicators by Function/Program

Last Ten Fiscal Years

Function/Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Public safety and legal services:										
Public defender:										
# of cases closed-felony	812	880	831	833	703	749	690	752	763	805
# of cases closed-misdemeanor/traffic	2,347	2,399	2,704	2,424	2,888	2,544	3,081	3,177	2,774	2,890
# of cases closed-petition to revoke	170	190	188	173	179	228	217	227	228	243
# of cases closed-other	19	12	8	5	23	35	34	23	30	38
# of cases closed-juvenile	133	179	116	121	165	224	214	254	223	190
Sheriff:										
# of civil papers served	3,818	3,154	3,786	3,643	4,347	4,094	4,760	6,150	3,679	3,448
# of jail bookings	3,875	4,099	3,778	3,365	6,368	6,493	6,987	7,285	7,412	7,190
# of traffic citations written	1,929	1,842	1,805	1,685	2,781	2,029	3,018	2,733	3,074	2,403
# of 911 calls(in-coming;out-going; & admn)	65,583	63,253	65,305	65,776	45,032	53,543	62,487	61,759	45,239	43,567
# prisoner days per year	72,294	87,567	95,829	91,007	99,853	93,697	97,103	91,798	92,108	95,817
average daily count	198	239	262	249	274	257	242	231	232	238
Emergency Management Agency										
# of Exercises performed & evaluated	2	2	3	3	4	5	5	5	3	6
# of Activations for severe weather	2	2	3	3	5	6	4	3	3	2
# of Participation in Regional Emergency	1	-	-	2	1	1	1	-	-	-
Judicial:										
Court Administration										
# of Juror Summons Mailed	19,300	21,070	10,177	6,740	22,781	16,235	16,778	15,690	15,956	15,924
# of Juror Summons Returned	5,164	5,455	5,008	2,479	8,173	5,827	6,506	5,920	6,376	5,239
# of Trials conducted	18	18	10	7	23	36	39	42	49	39
State Attorney										
# of felonies filed	959	957	1,111	1,070	1,154	1,153	1,034	1,051	1,002	1,024
Circuit clerk:										
# of New Criminal Cases Filed	4,338	12,456	16,034	2,010	2,611	2,486	2,514	2,644	2,782	2,774
# of Criminal Cases Closed	4,594	15,535	15,133	1,764	2,293	2,269	2,342	2,485	2,585	2,775
# of Bonds Processed	3,128	4,191	3,814	2,893	5,713	5,523	6,655	7,740	8,204	12,906
# of DUI Cases Filed	351	419	763	494	533	513	559	795	794	846
# of Traffic Cases Filed	7,834	7,702	13,880	13,041	20,055	17,062	18,399	19,093	18,803	18,467
# of Major Traffic Cases Filed	2,180	2,325	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Veteran's assistance:										
# of veterans assisted	3,325	3,450	2,046	2,532	3,387	4,079	4,193	4,473	3,593	2,335
# of cases	3,325	2,253	1,787	2,414	1,012	916	968	1,045	978	888
value of assistance	152,227	55,226	119,714	132,638	130,245	128,693	123,183	138,820	129,883	116,486
# of claims	484	823	259	96	138	121	193	230	210	194
# of referrals	-	-	1	17	263	271	137	112	102	42
# of med equipment	-	39	51	41	83	117	77	70	83	143
Health Department:										
# of common disease requiring investigation	2,150	2,207	2,465	475	573	1,385	1,203	1,177	938	469
# of environ health inspections conducted	2,465	2,271	1,958	2,049	1,987	2,264	2,680	2,877	2,889	2,658
# of grants	19	18	23	24	23	25	23	25	30	29

Rock Island County, Illinois

Operating Indicators by Function/Program

Last Ten Fiscal Years

Function/Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Coroner:										
# of coroner cases in Rock Island County	1,524	1,607	1,669	1,826	1,481	1,534	1,270	1,612	1,475	1,462
# of autopsies held	38	46	46	42	52	40	55	42	40	41
# of inquests no jury	68	59	71	52	66	60	63	78	73	83
# of cremation permits issued	931	908	929	1,001	758	689	603	687	654	555
# of cremation permit fees waived	10	10	14	16	21	25	18	18	48	49
# of Coroner Transport	29	44	44	38	43	36	49	36	36	41
# of County Paid dispositions	9	5	7	15	11	10	20	18	11	N/A
# of Funeral Home transport to Autopsy (\$400)	9	3	2	4	9	4	6	6	4	N/A
County recreation & culture:										
Forest preserve:										
# of boat launch ramps	4	4	4	4	4	4	4	4	4	4
# of ball diamonds	3	3	3	3	5	3	5	5	5	5
# of forest preserves	6	6	5	5	5	5	5	5	5	5
# of zoos 287.3 acres	1	1	1	1	1	1	1	1	1	1
# of campgrounds	2	2	2	2	2	2	2	2	2	2
# of playgrounds	2	5	5	5	8	4	4	4	4	8
# manmade lakes 167 acres	1	1	1	1	1	1	1	1	1	1
# of golf courses	1	1	1	1	1	1	1	1	1	1
Planning and development, zoning:										
# of building permits issued	878	965	850	899	1,172	1,174	1,213	1,573	834	792
Value of issued permits	24,136,012	44,407,321	62,122,487	40,077,904	30,354,673	39,909,006	28,405,690	24,019,422	20,165,321	24,402,546
# of contractor registrations	246	114	258	243	246	267	219	286	251	N/A
Value of contractor registrations	12,300	5,700	12,900	12,150	12,300	13,350	10,950	14,300	12,550	N/A
Transportation & public works:										
Highway:										
# of miles of road state, co, city, township	N/A	1,450	1,448	1,447	1,447	1,447	1,447	1,447	1,446	1,446
# of miles of road paved-concrete & bituminous	N/A	1,268	1,266	1,271	1,271	1,270	1,270	1,270	1,270	1,269
# of miles of road improved-rock & oiled	N/A	176	176	171	171	171	171	171	171	172
# of bridges repaired/replaced	N/A	-	1	1	1	-	1	-	1	3
Governmental services to residents:										
County clerk elections:										
# of elections	2	2	2	2	1	2	2	2	2	2
# of registered voters	85,422	84,051	90,239	90,615	89,744	89,251	99,869	100,163	93,058	93,478
# of votes cast in general election	10,861	48,560	14,644	67,337	4,859	51,283	16,952	64,672	17,012	45,527
% of registered voters cast ballots	12.71%	57.77%	16.23%	74.31%	5.41%	57.00%	16.97%	64.57%	18.28%	48.70%
County clerk:										
# of original birth certificates issued	6,061	6,821	7,148	6,105	8,111	7,256	7,652	8,413	7,569	7,637
# of birth certificate copies issued	1,306	1,392	1,416	1,225	1,391	1,244	1,239	1,366	1,108	1,026
# of original death certificates issued	426	361	334	336	344	339	399	395	380	462
# of death certificate copies issued	234	171	152	135	180	91	156	113	151	150
# of marriage licenses	757	811	695	623	841	902	942	943	962	1,075
# of original marriage certificates issued	1,938	2,305	2,511	2,611	3,199	2,038	1,944	2,163	2,000	2,140
# of marriage certificate copies issued	1,086	1,153	1,104	1,052	1,145	1,045	1,080	976	930	997
# of original civil union certificates issued	-	-	-	-	2	1	2	2	-	4
# of civil union certificate copies issued	-	-	-	-	1	-	1	-	-	2
# of civil union licenses	-	-	-	-	2	3	1	-	-	3

Rock Island County, Illinois

Operating Indicators by Function/Program

Last Ten Fiscal Years

Function/Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Recorder:										
# of real estate transactions recorded	16,300	20,396	24,236	21,834	19,509	21,353	23,061	21,620	22,450	22,484
# of discharged service men/women	12	20	17	9	25	27	20	49	44	50
Administration:										
Auditor:										
# of vouchers processed	17,974	17,144	15,938	18,460	19,876	20,526	20,424	20,713	20,953	21,392
Information technology:										
# of network users	716	689	700	719	775	781	804	701	656	541
Treasurer:										
# of tax bills mailed	63,730	63,765	62,611	62,660	62,680	62,714	62,790	62,776	63,107	63,150
# mobile home tax bills	1,744	1,551	1,728	1,763	1,515	1,480	1,513	1,298	1,596	1,588
# of tax distributions made	8	8	9	8	10	11	11	10	10	10
Human resources:										
Payroll checks	17,686	17,957	16,785	21,702	23,845	24,821	25,065	25,171	25,264	25,931
Superintendent of Education:										
Schools within the County:										
Public schools:										
# of elementary schools	36	36	35	35	35	35	35	35	35	37
# of junior high schools	9	9	12	12	12	12	12	12	12	12
# of senior high schools	6	6	6	6	6	6	6	6	6	6
# of alternative high schools	5	5	5	5	5	5	5	5	5	5
# of Special Education Cooperative	1									
# of total students (Pre-K to 12)	22,342	22,108	22,588	23,420	23,423	23,279	23,615	23,965	24,207	24,224
Nonpublic schools:										
# of Pre-K to 8 schools	7	7	7	7	7	7	7	7	7	7
# of high schools	3	4	3	3	3	3	3	3	3	3
# of total students	1,473	1,582	1,887	2,019	2,067	2,135	2,166	2,218	2,216	2,198
Higher education:										
# of universities	1	1	1	1	1	1	1	1	1	1
# of colleges	1	1	1	1	1	1	1	1	1	1
# of junior colleges	1	1	1	1	1	1	1	1	1	1
Other:										
# of industrial land parcels	513	542	547	537	539	543	546	554	561	579
# of farming acres	192,527	191,902	191,242	191,122	191,792	192,791	193,319	193,257	193,176	193,310
# of farms	4,304	4,302	4,283	4,284	4,261	4,248	4,245	4,243	4,229	4,196

Source: Various County departments

Rock Island County, Illinois

Capital Asset Statistics by Function

Last Ten Fiscal Years

Function/Program	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Social services:										
# of vehicles	21	21	20	17	31	32	31	30	29	29
# of buildings	2	2	2	2	4	4	4	4	4	3
General government:										
# of vehicles	11	11	12	12	12	12	12	11	12	12
# of buildings	2	2	2	2	2	2	2	2	2	2
Public safety / judiciary										
# of patrol cars	85	79	82	65	78	105	92	87	77	79
# of other vehicles	50	50	33	34	39	37	37	37	36	38
# of buildings	7	8	7	7	7	7	7	7	7	7
Public works & transportation										
# of vehicles	32	30	32	30	38	34	34	31	29	29
# of buildings	7	7	7	7	7	7	7	7	7	7
Culture & recreation										
# of acres managed	2,659.5	2,659.5	2,480.3	2,480.3	2,480.3	2,399.1	2,465.3	2,465.4	2,496.9	2,496.9
# of vehicles	45	46	43	42	43	40	41	38	38	37
# of buildings	64	65	72	71	72	68	62	62	62	59