

ROCK ISLAND COUNTY, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended November 30, 2024

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

Rock Island County, Illinois

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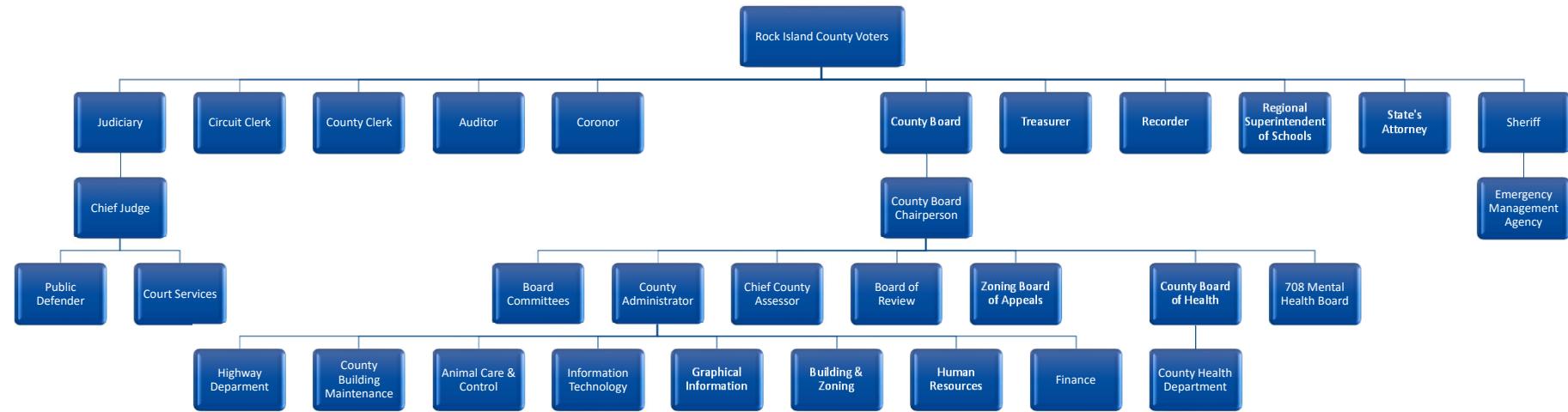
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ROCK ISLAND COUNTY
List of Appointed and Elected Officials

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	Jesse T Doty
Forest Preserve Director	Jeffrey Craver
GIS Director	Josh Boudi
IT Director	Kurt Davis
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	Matt Miller
Supervisor of Assessments	Amy K. Allman
Veteran's Assistance	Todd Harlow
Zoning Director	Greg Thorpe
Human Resources Director	Erin Hughes



Rock Island County

May 23, 2025

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, 2024 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 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, 2024, 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, 2024 Baker Tilly US LLP have issued an

APRIL L PALMER

COUNTY AUDITOR

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CHIEF DEPUTY

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Elizabeth Mast
Ellen Anderson
Internal Auditor

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 is 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 the 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 141,236 residents (Source: U.S. Census Bureau, 2023 ACS 1-Year Estimates Data Profiles, Table DP05). 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, Quad City Riverfront Council, Soil & Water Conservation, Youth Service Bureau, 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-year or 2-year staggered terms with all 19 member's positions up for election every 10 years. One member is elected per district by district. In conjunction with the 2020 Census and redistricting done only in a census year, 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 since hired a Finance Director who reports to the County Administrator. This position assists with these duties as pertains to a financial nature.

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 when the County Board had 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 (PBC). Both are blended component units with separate fiscal year-ends, and are audited independently from the County by other external auditors. The PBC is funded by a line under the County's levy, but the Forest Preserve District is a separate taxing body and has operated under its own FEIN since August 2013. Although it operates separately from the County, 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 the 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 revenue source, such as grant, 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 (GAAP). 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 custodial 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 been in a good budgetary position over the last few years and the timing of receipts from the Comptroller's office is improved. This has a direct impact on Rock Island County through increased Local Governmental Distributive Tax revenues. State Income Tax, Sales Taxes, and Auto Lease Tax portions received by Rock Island County are continuing to be higher overall. Replacement Revenue did suffer a large decrease in state fiscal years beginning July 1, 2023 and then again beginning July 1, 2024. It now is at the level it was in 2021 but remains higher than the years prior. Cannabis Sales Tax revenue in Rock Island County continues to increase. This also helps off-set the Replacement Revenue decline and help pay for rising costs of employees and goods to provide services at the level to meet the publics' needs. 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 have been many new State grants available and that have been successfully awarded to the County 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 not only at the State level but also the Federal level has had a positive effect and been timely often 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. As discussed, the County did cut expenses at first due to the uncertainty surrounding the pandemic. There were great impacts of revenue loss when 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 three (3) years to budget healthier and replace workforce that has been missing due to prior revenue constraints. With the continued increase to fund balances overall the Board is trying to level spending, improve upon staffing retainages of talent, develop capital maintenance plans first with the County's owned fleet of vehicles, and then moving to building maintenance in the next few years. Now our services to the public are running healthier than ever. The Board remains diligent to remember the importance of continuing 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 2,942 people from its 2020 population to an estimated 141,730 people in 2030. In comparison the MSA is also expected to decrease by 2,917 people to a population of 381,407 by 2030 (Source: Woods & Poole Projection, 2024).

Labor Force In 2024 the annual average labor force of Rock Island County was 67,371, down 7.71% over the past 10 years from a 2012 labor force of 73,002. The MSA's labor force in 2024 is estimated to have had an annual average of 188,279, a decrease of 3.83% from the 2014 MSA annual average labor force of 195,768. 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. Rates have decreased since 2020, reaching 5.1% in 2023 and slightly increasing to 5.525% in 2024. The MSA's average unemployment rate in 2023 increased

to 4.3% from 3.8% in 2022. In 2024, the rate increased again to 4.71%. (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 2024, the top industry for employment in Rock Island County was educational services, health care, and social assistance which employ 27.5% of the employed work force. Manufacturing and Retail Trade were the next highest employed with 17% and 9% respectively. The MSA follows similar trends, with 25.2% of the employed work force being employed in educational services, health care, and social assistance, 18% in manufacturing and 9.7% in retail trade. (Source: U.S. Census Bureau, ACS 1-Year Estimates Data Profiles 2023).

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

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 in 2024. (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, Rock Island County is experiencing development as well, with East Moline looking to use the recently acquired RAISE grant to develop its riverfront in the Bend development area. Moline is experiencing multiple development projects, including Parr Instrument Company constructing a 54,000 square foot addition, completion of Riverside Riverslide project and a multiuse path along 19th street. Rock Island has seen the completion of the shared Two Rivers YMCA and Public Library facility, the YWCA Quad Cities, and the final phases of the federal building.

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 and furnishings were approved and almost complete. This was the largest single use of these funds. New technology up-grades and Sheriff squad car fleet was a focus and also providing a building and operations to manage the County's fleet of vehicles. Vital to revenue increase generation is the mindful examination of rental and service provider contracts (Sheriff patrol of schools & villages, Animal Control services to cities, state and federal office space in County owned buildings, etc.) in all offices.

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. Discussions regarding pay-off of that loan will be forthcoming.

Maintaining vital public services at the lowest costs possible has been a continued goal of all General Fund offices over the past two decades. It took all the County efforts 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 mentioned, the 2024 fund balance as well as cash is continuing to grow year over year. This cash is being invested at incredibly high rates of interest which also contributes to the balances of savings. The Board is aware this amount of interest is soon to decrease as rates are declining, as well as no longer having the cash from the higher revenue sources such as the pandemic available to invest. The County is now sustaining staff, providing wage increases, and providing services at the proper levels. Revenue will remain the focus, since costs continue to go up and the pandemic aid is sunsetting within the next 2 years, to ensure 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 grant awards 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 because of this and completely omitted from the 2024 budgeted expenses. An independent revenue study was done to show the need for increased fee revenue to this fund. The Board approved this action to take effect in February of 2025. These actions will help this special revenue fund regain its fund balance levels to meet on-going costs. Because of the outdated nature of this cost study there have been discussions about having a new one performed. However, to-date this has not been completed.

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 continues 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 by 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 \$4.562 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 \$4.9 mil down from \$5.9 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 and increases in investment rates of return, however, the County has made larger payments than anticipated towards Hope Creek related future debts. Although not able to completely remove the associated tax levy sooner than 2027 there have been larger than anticipated decreases in the Nursing Home Tax levy year over year. This helps stabilize tax rates overall by maximizing on the benefit of 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 continued to be 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 was the County Office Building. The HVAC system, front entrance, restrooms, elevators, electrical and office furniture/storage to accommodate technology, worn and trip hazard carpeting, security, and many other issues has begun through a County Board approved renovation contract throughout 2022-2024 and as obligated into 2025. 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. A larger building restoration project that was also long overdue called for a complete remodel to the Juvenile Justice Center. Into the next budget year, the Animal Control building HVAC system & security access, as well as Highway buildings' interior will receive long overdue improvements.

Treasurer: The role of the Rock Island County Treasurer's Office is to secure, grow, and balance the public funds collected by the County and other governmental agencies, as assigned by Illinois law. For the safety and security of the public, staff, funds, and assets, the Treasurer's Office began undergoing remodeling in FY 2024. The remodel is expected to finish in FY 2025, featuring secure office areas, designated public areas, anti-microbial counters for service, an ADA-compliant counter for service, and improved storage.

In FY 2025, the Treasurer's Office will review policies for cash handling and investing to ensure that the latest methods and practices are in place. A key priority will be to track investments and key economic indicators to drive the investment strategy. Tax payers will be able to pay online and in-person with mobile wallets for the 2024-2025 tax year.

In the interest of the public trust, some key security features in place in the Treasurer's Office include: positive payee for payroll and accounts payable to protect from perpetration of fraud against the county; third-party payment processor that verifies vendor payments and reconciles checks; physical security measures including security cameras, automatic & coded locked doors; barriers between public areas and sensitive areas of the office; collateral and pledge agreements for bank accounts that exceed federally-insured amounts; periodically surveying local banks for confirmation of County accounts; multi-factor authentication for logins to online banking and investments.

Circuit Clerk: Now that we have a complete year under the new Pretrial Fairness Act, we are able to look at the affect the elimination of cash bail and approved fee waivers have on our revenue. The revenue loss has been tremendous and our office will continue to see revenue drops without legislative intervention. While we have incurred these losses, we have continued to benefit from the Illinois Supreme Court approving, once again, the technology grant initiative. This grant has allowed this office as well as our courtrooms, judges' chambers, and the court administration office the opportunity to continue advancing our technology, as well as updating our disaster recovery technology.

allowing for a seamless transition should we ever see a local disaster and need to conduct business in a remote location.

Our staffing continues to be a struggle as we continue to seek talented applicants. This has improved with implementing a staffing restructure plan including position reclassification. We continue to struggle with ongoing training of new employees and preparation of our office with long-time employee retirements coming soon. Our court backlog is improving and we have been able to clear a large number of stalled pending cases. We have completed verification of accuracy of most of our paper case documents, also.

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 11% in 2024 collections & 11% accumulative) of this extra seven-year limited revenue. The county is anticipating the end of this agreement and is working with Exelon and the other taxing districts affected to complete a new mutual agreement early in 2025.

Major Initiatives

Members of the County Administration, Elected Officials, Department Heads, and other county employees meet periodically to determine goals for the County to work on in the future. The County Board continues to strive to achieve or assist in achieving these goals. The following are a listing of those goals unmet that 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. Better understand the County's workforce.
4. Continue to implement Amtrak passenger rail system.
5. Look at existing expertise in the County and leverage it.
6. Tap into the existing area resources.

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 applying for and receiving more state, federal, and local grants. Renegotiating fee revenue contracts is a constant consideration.

The County first hired a County Administrator in 2015 to focus highly upon economic development into the future. This individual assists 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 focused more on their need to understand not just be informed of 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. They 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 as well as keeping communication open between board members and office holders & directors.

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. A completely new voting system and equipment are planned to be implemented in 2025 to further increase security of the vote and access to the ballot, using a combination of local, State, and Federal funds.

In the last 10 years voter turnout has ranged from a low of 17,012 voters in 2015, to as high as 67,337 voters in 2020, out of approximately 90,000 registered voters. Voter numbers were comparable at 64,046 in 2024 showing consistency in the process. The Rock Island County Clerk's Office will continue to promote safe, secure, and large turn-out elections.

Continuation of the 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 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 requiring less expensive doctor and hospital visits; therefore, saving 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. 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 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.

Cash management policies and practices. Cash temporarily idle during the year was invested in Blackhawk Bank & Trust, American Bank, Peoples National Bank-Kewanee, PFM Asset Management LLC, Illinois Metropolitan

Investment Fund, PMA IPRIME 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.

Insurance Risk. The County does have property insurance with an outside firm. However, 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. 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 (including Tort, Worker's Compensation, Unemployment 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, 2023. 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 and those employees whose cooperation and assistance is necessary to produce this report factually and timely. Credit is also 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.

Respectfully submitted,



April L Palmer
Rock Island County Auditor



Government Finance Officers Association

**Certificate of
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Presented to

**Rock Island County
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

November 30, 2023

Christopher P. Monill

Executive Director/CEO

Independent Auditors' Report

To the County Board of
Rock Island County

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, 2024, 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, 2024 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%, 35%, and 1%, respectively, of the assets/deferred outflows of resources, fund balance/net position, and revenues/additions of the aggregate remaining fund information and 10%, 18%, 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 10%, 10%, and 9%, 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*.

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 23, 2025 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.



Oak Brook, Illinois
May 23, 2025

Rock Island County, Illinois

Management's Discussion and Analysis
November 30, 2024

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, 2024. This discussion and analysis report 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 and notes to the financial statements.

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 \$149,826,352 and \$121,116,834 (net position) at the close of fiscal years 2024 and 2023, respectively. Of this amount, \$29,407,119 for fiscal year 2024 and \$17,564,364 for fiscal year 2023 represents additional future resources required to fulfill the government's obligations to citizens and creditors.

The government's total net position increased by \$28,709,518 and \$21,185,799 in fiscal years 2024 and 2023, respectively.

As of the close of this current fiscal year, the County's governmental funds reported combined ending fund balances of \$102,828,599, an increase of \$15,341,363 in comparison with the prior year. The unassigned Fund Balance is \$45,688,858.

Unassigned fund balance for the General Fund was \$46,807,029 and \$36,621,672 or 150% and 118% of total General Fund expenditures for fiscal years ended 2024 and 2023, respectively.

The County's total long-term debt excluding compensated absences, estimated claims settlements, total OPEB liability and net pension liability, decreased by \$2,300,095 (6.7%) during the fiscal year ended November 30, 2024. There were no new or refinanced issues of debt. All bond principal and interest payments were made on time this year through Jail Lease, Hope Creek, and Forest Preserve revenues, therefore, causing this decrease.

As of the close of the fiscal year 2024, the Rock Island County Forest Preserve District's governmental funds reported combined ending fund balances of \$2,155,055, an increase of \$220,064 in comparison to the prior year balance. Current bonds' principal and interest payments began December 1, 2016. The current interest rate ranges from 3.00% 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 \$945,000 to \$985,000 and will end on December 1, 2027. These payments will be made through the Nursing Home property taxes levied.

Continuing through 2024 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 as well as an additional 25% reduction in the budget beginning July 1, 2024. The Board is aware of the effects of that and watch spending approvals in conjunction with other revenue sources. At least beyond this throughout the County fiscal year 2024 overall state shared revenue remained comparable to 2023. 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 having been owed the majority share of this internal debt. 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

Rock Island County, Illinois

Management's Discussion and Analysis
November 30, 2024

employees as practical in instances of those employees having an illness but feeling up to work while home or working while on travel. Remote work is increasingly more possible, however, because of technology purchases and up-grades, and paperless electronic systems. Increases to property taxes to consume the growth in our EAV was approved an additional year and helped to meet expense needs also.

Overview of the Financial Statements

This discussion and analysis report 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 43 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 beginning on page 103 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,

Rock Island County, Illinois

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Hope Creek Care Center Fund, Liability Insurance Fund, and American Rescue Plan Act Fund to demonstrate compliance with this budget on pages 86 through 90.

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 \$292,476,848 and \$271,497,346 for fiscal years ended 2024 and 2023, 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 67 through 91 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 \$149,826,352 in 2024 compared to the net position of \$121,116,834 during 2023 represents an increase from a year ago.

Of the County's net position, 44% and 49% for the fiscal years ended 2024 and 2023, 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
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Table 1 - Condensed Statement of Net Position

	Governmental Activities	
	2024	2023
Assets		
Current assets	\$ 165,648,917	\$ 160,028,665
Capital assets, net	99,983,253	96,097,646
Total assets	<u>265,632,170</u>	<u>256,126,311</u>
Deferred outflows of resources	<u>19,234,689</u>	<u>27,058,093</u>
Liabilities		
Current liabilities	23,784,852	33,905,812
Noncurrent liabilities	64,386,503	81,036,516
Total liabilities	<u>88,171,355</u>	<u>114,942,328</u>
Deferred inflows of resources	<u>46,869,152</u>	<u>47,125,242</u>
Net position		
Net investment in capital assets	65,706,805	59,585,597
Restricted	54,712,428	43,966,873
Unrestricted	29,407,119	17,564,364
Total net position	<u>\$ 149,826,352</u>	<u>\$ 121,116,834</u>

A restricted portion of the County's net position (37%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$29,407,119 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 or more attractive services to citizens.

Table 2 highlights the County's revenues and expenses for the fiscal year ended November 30, 2024. 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, 2024

Table 2 - Condensed Statement of Activities

	Governmental Activities	
	2024	2023
Revenues		
Program revenues		
Charges for services	\$ 13,767,551	\$ 13,660,253
Operating grants and contributions	9,519,719	10,104,160
Capital grants and contributions	5,260,537	5,213,169
General revenues		
Taxes	47,820,669	45,766,077
Intergovernmental revenue	15,749,366	17,195,985
Investment income	4,797,740	4,422,958
Miscellaneous	439,238	767,212
Total revenues	<u>97,354,820</u>	<u>97,129,814</u>
Expenses		
General government	20,266,543	24,444,755
Public safety	7,609,346	9,031,694
Corrections	5,720,101	5,844,711
Judiciary and legal	11,030,732	10,166,881
Transportation and public works	7,227,522	8,086,090
Social services	9,527,658	10,120,769
Culture and recreation	6,076,705	7,008,482
Interest and fiscal charges	1,186,695	1,240,633
Total expenses	<u>68,645,302</u>	<u>75,944,015</u>
Increase (decrease) in net position	<u>28,709,518</u>	<u>21,185,799</u>
Net position, beginning	<u>121,116,834</u>	<u>99,931,035</u>
Net position, ending	<u>\$ 149,826,352</u>	<u>\$ 121,116,834</u>

General government and public safety expenses decreased \$4,178,212 or 17% and \$1,422,348 or 16% respectively. This occurred despite many operational increases in spending and beginning set-up work of the new Fleet Shop purchase. Due to the strong investment portfolio in the current year reported the overall pension expense decrease outweighed all other expenses through both regular in general government & Sheriff's Law Enforcement (SLEP) in public safety.

Corrections expenses decreased \$124,610 or 2% solely because of the 2023 work in progress completion of the jail automation project in current year 2024.

Judiciary and legal expenses increased \$863,851 or 8%. American Recovery and Administrative Office of the Illinois Courts funds were awarded and spent 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, and yearly bonuses in the Circuit Clerk's office as well as a complete restructuring of job assignments and duties. There was a non-union increase to prevent compression issues in the offices of the Circuit Clerk & Court Administration. An additional year of increases was granted through the attorneys' contract as well.

Transportation and public works expenses decreased \$858,568 or 11% as well as social services expenses decreasing \$593,111 or 6% from the prior year. Both are due to prior grants from state and federal assistance coming to an end. This leads to the programs and projects those dollars funded to have no continuation and/or come to completion and therefore no future spending.

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Culture and recreation expenses decreased \$931,777 or 13%. Niabi Zoo received various grants to expend to upgrade and build new exhibits in the prior year that were mostly completed causing a huge decrease in spending. The same effect occurred completing the new Amôwa preserve parking lot.. Knowing revenue was expected to decrease in many other areas the District worked to keep other overall expense totals close to the same as the prior year despite capital storm repairs, collective bargaining agreement increases in salaries and benefits, and another increase in the State's minimum wage making seasonal help costs higher.

Debt service expenses decreased \$53,938 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.

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	2024	2023
General government	\$ 20,266,543	\$ 24,444,755
Public safety	7,609,346	9,031,694
Corrections	5,720,101	5,844,711
Judiciary and legal	11,030,732	10,166,881
Transportation and public works	7,227,522	8,086,090
Social services	9,527,658	10,120,769
Culture and recreation	6,076,705	7,008,482
Interest and fiscal charges	<u>1,186,695</u>	<u>1,240,633</u>
Total	\$ 68,645,302	\$ 75,944,015

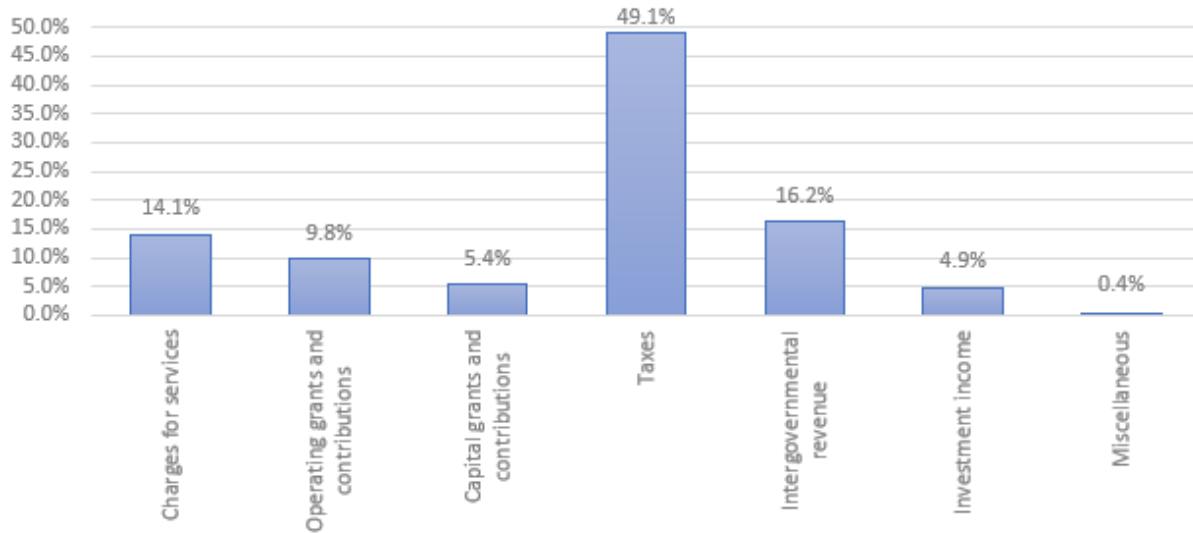
Rock Island County, Illinois

Management's Discussion and Analysis
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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, 2024.

2024 Revenues By Source - Governmental Activities



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 \$102,828,599, an increase of \$15,341,363 in comparison with the prior year. Approximately 44% of this total amount or \$45,688,858 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 \$46,807,029 while total fund balance reached \$48,666,153. 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 \$31,301,382. Unassigned fund balance represents 150% of total General Fund expenditures, while total fund balance represents a higher amount at approximately 155% of that same amount.

The County's General Fund net change in fund balance was an increase of \$9,081,651 during the current fiscal year. A key factor in this increase was State collected revenues such as sales & use tax, cannabis sales tax, 1/4 cent sales tax, and state income tax. There was an increase to maximize the EAV growth in property taxes in the General Fund. The lease agreement between the County and the Public Building Commission to maintain the Jail, Justice Center, and Annex buildings was raised to meet those spending requirements. More cash available allowed the higher interest rates through the year to substantially increase investment revenue. The Treasurer's office new investment policy generated additional investment revenue opportunities. These increases in revenue combined with conservative spending, including a decrease in capital outlay, led to the year's amazing increase in fund balance.

The Forest Preserve Commission Fund has a total fund balance of \$2,155,055 for 2024 and \$1,934,991 for 2023. The net increase in fund balance during the current year was \$220,064. The prior year grant expenses submitted for reimbursement were now approved and received. Property tax revenue was increased to off-set additional future spending needs accounting for the overall increase despite those growing expenditures.

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The Hope Creek Care Center Fund has a total fund deficit of \$(227,688) for 2024 and had a fund deficit of \$(1,357,794) for 2023. The net increase in fund balance during the current year was \$1,130,106. The Nursing Home property tax revenues are used exclusively to pay off outstanding long-term debt. We are seeing this negative fund balance decrease year after year until all is paid in approximately 3 years.

The Liability Insurance Fund has a total fund balance of \$13,325,033 for 2024 and \$12,964,350 for 2023. The net increase in fund balance during the current year was \$360,683. This fund's revenue is mostly property taxes and interest driven. 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. This combined with lower than expected salaries and tort liability expenses.

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 \$32,018,738, excluding transfers in, was increased to \$32,490,254 (an increase of \$471,516). 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 as well as a new copier and election software
- 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
- New Village of Hampton contract with the Sheriff's Office for patrolling services
- Opioid settlement fund continues to increase as a result of new pharmaceutical lawsuit settlements

Variances in the actual revenues over final budgeted revenues totaling \$4,017,657 were due mostly to the state shared tax revenues such as state income tax, 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 \$4,577,321. The wages in the offices of the State's Attorney, Sheriff Corrections, and Information Systems, and the employee health benefits savings that accompanied open positions, retirements and replacements hired at lower salary amounts created the variance of spending under budget. Elections savings through the 2024 general election were substantial at \$904,000 total compared to budget. Other items that were budgeted higher than anticipated included County Board budgeting a personnel study that was never contracted, and Sheriff corrections, law enforcement, and Court juror contractual obligations budgeted at \$651,000 but not spent.

Rock Island County, Illinois

Management's Discussion and Analysis
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Capital Asset and Debt Administration

Capital assets: The County's investment in capital assets for its governmental activities amounted to \$99,983,253 and \$96,097,646 (net of accumulated depreciation) as of November 30, 2024 and 2023, respectively. This investment in capital assets includes land, construction-in-progress, buildings, improvements other-than-buildings, equipment and infrastructure.

Construction-in-progress (CIP) decreased due to the amount of completed work on the County's Administrative building and the Jail Automation Project. Another major decrease in CIP was for the completed parking lot construction that occurred on the new Forest Preserve land, Amôwa. The Forest Preserve's grant funded Great River Trail project was completed by the District's fiscal year-end. The Forest Preserve District also completed the Prairie Dog Exhibit at Niabi Zoo. These completed projects were then capitalized and began being depreciated appropriately as new capital assets.

The County purchased new property in the amount of \$545,163 to install the Fleet Service Center. Almost all of these projects completed and the new Fleet Service Center were to continue spending the Board obligated American Recovery Act Funds.

Table 4 - Capital Assets

	2024	2023
Land	\$ 5,794,310	\$ 5,249,147
Construction in progress	1,609,626	7,948,873
Buildings	78,122,689	69,298,352
Improvements other than buildings	92,909	92,909
Equipment	21,975,612	21,215,910
Furniture	731,516	731,516
Infrastructure	81,805,868	78,328,582
Accumulated depreciation	<u>(90,149,277)</u>	<u>(86,767,643)</u>
 Total	 <u>\$ 99,983,253</u>	 <u>\$ 96,097,646</u>

Additional information on the County's capital assets can be found in the Capital Assets Note to the Financial Statements on pages 38 and 42-43 of this report.

Debt: The County had revenue bonds outstanding totaling \$24,760,000 and \$25,455,000 and general obligation bonds outstanding totaling \$8,230,000 and \$9,655,000, as of November 30, 2024 and 2023, respectively. The County paid \$2,120,000 in principal and \$1,498,246 in interest on outstanding debt. Additional information about the County's long-term debt can be found in the Notes to the Financial Statements pages 44-47.

Table 5 - Debt

	2024	2023	Maturity
General obligation bonds	\$ 8,230,000	\$ 9,655,000	2028
Revenue bonds	<u>24,760,000</u>	<u>25,455,000</u>	2045
 Total	 <u>\$ 32,990,000</u>	 <u>\$ 35,110,000</u>	

Rock Island County, Illinois

Management's Discussion and Analysis
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Economic Factors and Next Year's Budgets and Rates

The 2025 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 FY2024 to FY2025 the Board is pleased to be able to pass the levies at an aggregate rate lower than the prior year. 0.0839% is the decrease in rate. Overall, the County's equalized assessed valuation (EAV) growth in the 2024 tax year over 2023 tax year is about \$21.5 mil. This growth is going to be captured in the Highway, Bridge, Veterans Assistance and Public Building Commission to maximize dollars without increasing the County's total rate while decreasing some other levy funds such as Nursing Home Tax Levy as promised. This will ultimately still produce an overall additional dollar amount of \$426,686 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 2025 is \$35,451,552 and \$35,169,489 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, 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. Having a one year comparison to view the SAFE-T Act impact to revenue, we have seen the decrease in jail population affect federal room & board but increase in Scott County, Iowa room & board now that we have availability. Focus has turned to matching expenses closely to conservative revenues especially in the County's Sheriff and judicial services offices. The expense budget is decreasing overall. 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. 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.

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 2025 is budgeted again to capture the EAV growth to maintain 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 higher in 2025. The increases are about 47% and 18% respectively. These amounts are just enough to cover budget expenses for additional veteran service officers' salaries & benefits, and future highway operations and salary expense increases. 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 the amount needed to pay off the Bonds and any other debts left.

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, each year 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. The County's 6, which will grow to 7 as the Circuit Clerk segregates into an exclusive collective bargaining agreement (CBA) for the better functionality of that office, CBAs provide for pay increases. Higher percentages of certain positions are allowed into this program as pertains to the functions of those positions. Many new positions were created in FY2022 for new services being mandated as well as continuing prior needs, so FY2025 continues to include those salaries and benefits. Collective bargaining for the largest membership of the unions for the following 3 fiscal years, 2025-2027 continues into FY2025.

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The County continues through the 2025 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. The 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 as obligated by the County Board in FY2025 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. Completion of some of the facility remodels such as the Juvenile Justice Center and the Treasurer's Office in the Administration Building are planned to occur in FY2025. The highly anticipated arrival of office, meeting, and breakroom furniture will be in 2025. More of the Administration Building maintenance, such as tuck pointing, cleaning, basement floor refinishing, and front entrance updates are being budgeted in 2025 as well. 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, 2024

	Primary Government Governmental Activities	Component Unit Tri-County Consortium
Assets and Deferred Outflows of Resources		
Assets		
Current assets:		
Cash and cash equivalents	\$ 117,785,519	\$ 279,629
Receivables:		
Property taxes	38,459,087	-
Accounts	1,015,939	23,948
Accrued interest	772,485	-
Due from other governments	5,622,429	-
Other assets and accrued rental income	1,993,458	9,600
Total current assets	<u>165,648,917</u>	<u>313,177</u>
Noncurrent assets:		
Capital assets:		
Nondepreciable:		
Land	5,794,310	-
Construction in progress	1,609,626	-
Depreciable:		
Buildings	78,122,689	-
Improvements other than buildings	92,909	-
Equipment	21,975,612	317,289
Furniture	731,516	-
Infrastructure	81,805,868	-
Right-to-use lease assets - buildings	-	989,550
Less accumulated depreciation	<u>(90,149,277)</u>	<u>(359,348)</u>
Total capital assets	<u>99,983,253</u>	<u>947,491</u>
Total noncurrent assets	<u>99,983,253</u>	<u>947,491</u>
Total assets	<u>265,632,170</u>	<u>1,260,668</u>
Deferred Outflows of Resources		
Deferred charge on refunding	94,495	-
Deferred outflows related to pensions	18,159,423	418,391
Deferred outflows related to OPEB	980,771	2,623
Total deferred outflows of resources	<u>19,234,689</u>	<u>421,014</u>
Total assets and deferred outflows of resources	<u>\$ 284,866,859</u>	<u>\$ 1,681,682</u>

Rock Island County, Illinois

Statement of Net Position

November 30, 2024

	Primary Government Governmental Activities	Component Unit Tri-County Consortium
Liabilities, Deferred Inflows of Resources and Net Position		
Liabilities		
Current liabilities:		
Accounts payable	\$ 4,877,603	\$ 148,070
Accrued liabilities	2,985,655	23,374
Other liabilities	-	15,415
Due to other governments	47,046	-
Due to fiduciary funds	1,502,300	-
Unearned revenue	8,351,161	175,125
Current portion of estimated claims settlements	751,000	-
Current portion of compensated absences	3,080,087	34,600
Current portion of general obligation bonds	1,460,000	-
Current portion of lease liability	-	84,681
Current portion of revenue bonds	730,000	-
Total current liabilities	<u>23,784,852</u>	<u>481,265</u>
Noncurrent liabilities:		
Estimated claims settlements	1,091,839	-
Compensated absences	123,491	-
Total OPEB liability	10,618,289	14,493
Net pension liability	20,371,941	42,424
General obligation bonds, including bond premiums	8,150,943	-
Lease liability	-	774,428
Revenue bonds	<u>24,030,000</u>	<u>-</u>
Total noncurrent liabilities	<u>64,386,503</u>	<u>831,345</u>
Total liabilities	<u>88,171,355</u>	<u>1,312,610</u>
Deferred Inflows of Resources		
Property taxes levied for future periods	38,604,401	-
Deferred inflows related to pensions	856,945	4,715
Deferred inflows related to OPEB	<u>7,407,806</u>	<u>-</u>
Total deferred inflows of resources	<u>46,869,152</u>	<u>4,715</u>
Net Position		
Net investment in capital assets	65,706,805	88,382
Restricted for:		
Capital improvements	17,767,174	-
Collector's tax fee, sale and error refunds	213,020	-
Document storage	4,137,180	-
Working cash	604,190	-
Judicial	2,570,873	-
Parks and recreation	2,156,471	-
Public health	5,953,761	-
Liability insurance	12,233,194	-
Public safety	1,750,993	-
IMRF/FICA	7,325,572	-
Unrestricted	<u>29,407,119</u>	<u>275,975</u>
Total net position	<u>149,826,352</u>	<u>364,357</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 284,866,859</u>	<u>\$ 1,681,682</u>

See notes to financial statements

Rock Island County, Illinois

Statement of Activities

Year Ended November 30, 2024

Functions/Programs	Expenses	Program Revenues			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government					
Governmental activities:					
General government	\$ 20,266,543	\$ 5,266,840	\$ 907,235	\$ -	
Public safety	7,609,346	2,469,707	1,288,257	-	
Corrections	5,720,101	8,428	-	-	
Judiciary and legal	11,030,732	2,502,546	2,053,167	-	
Transportation and public works	7,227,522	49,497	-	4,289,794	
Social services	9,527,658	479,791	5,260,260	-	
Culture and recreation	6,076,705	2,990,742	10,800	970,743	
Interest and fiscal charges	1,186,695	-	-	-	
Total governmental activities	<u>\$ 68,645,302</u>	<u>\$ 13,767,551</u>	<u>\$ 9,519,719</u>	<u>\$ 5,260,537</u>	
Component Units					
Tri-County Consortium	<u>\$ 2,212,387</u>	<u>\$ -</u>	<u>\$ 2,418,316</u>	<u>\$ -</u>	
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					
Net Position, Ending					

See notes to financial statements

Net (Expense) Revenue and Changes in Net Position		
Primary Government	Component Units	
	Rock Island	
Governmental Activities	Tri County Consortium	
\$ (14,092,468)	\$ -	
(3,851,382)	-	
(5,711,673)	-	
(6,475,019)	-	
(2,888,231)	-	
(3,787,607)	-	
(2,104,420)	-	
<u>(1,186,695)</u>	<u>-</u>	
<u>(40,097,495)</u>	<u>-</u>	
 - - - - -	 <u>205,929</u>	
 38,330,291	 - -	
274,999	-	
9,215,379	-	
 4,707,257	 - -	
2,875,568	-	
8,083,109	-	
83,432	-	
4,797,740	1,834	
<u>439,238</u>	<u>3,362</u>	
 <u>68,807,013</u>	 <u>5,196</u>	
 28,709,518	 211,125	
 <u>121,116,834</u>	 <u>153,232</u>	
 \$ <u>149,826,352</u>	 \$ <u>364,357</u>	

Rock Island County, Illinois

Governmental Funds -

Balance Sheet

November 30, 2024

	Major Funds		
	General	Forest Preserve Commission	Hope Creek Care Center
Assets			
Cash and investments	\$ 46,812,703	\$ 4,602,134	\$ 1,440,728
Receivables:			
Property taxes receivable	9,043,770	2,794,034	1,564,387
Accounts receivable, net	244,774	586,071	32,577
Accrued interest receivable	341,090	10,568	15,124
Due from other governments	4,226,098	-	1,172
Due from other funds	192,699	-	-
Other assets	525,433	1,107	-
Advances to other funds	729,501	-	-
Total assets	\$ 62,116,068	\$ 7,993,914	\$ 3,053,988
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities			
Accounts payable	\$ 1,444,729	\$ 758,537	\$ -
Accrued liabilities	1,230,726	78,725	4,460
Due to other governments	-	-	-
Due to fiduciary funds	1,502,300	-	-
Due to other funds	91,310	-	-
Unearned revenues	44,166	154,646	-
Advances from other funds	-	-	1,777,216
Total liabilities	4,313,231	991,908	1,781,676
Deferred Inflows of Resources			
Property taxes levied for future periods	8,028,132	4,674,044	1,500,000
Unavailable for intergovernmental	1,108,552	172,907	-
Total deferred inflows of resources	9,136,684	4,846,951	1,500,000
Fund Balances (Deficits)			
Nonspendable	1,254,934	1,107	-
Restricted	604,190	2,153,948	-
Unassigned	46,807,029	-	(227,688)
Total fund balances (deficits)	48,666,153	2,155,055	(227,688)
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 62,116,068	\$ 7,993,914	\$ 3,053,988

Major Funds				Total Governmental Funds
Liability Insurance	American Rescue Plan Act	Nonmajor Governmental		
\$ 12,581,746	\$ 6,468,229	\$ 40,309,985	\$ 112,215,525	
5,846,200	-	19,210,696	38,459,087	
200	-	149,366	1,012,988	
95,591	-	285,901	748,274	
18,691	-	1,357,248	5,603,209	
25,579	-	55,155	273,433	
97,699	235,751	53,368	913,358	
<u>469,000</u>	<u>-</u>	<u>-</u>	<u>1,198,501</u>	
\$ 19,134,706	\$ 6,703,980	\$ 61,421,719	\$ 160,424,375	
\$ 19,394	\$ 732,645	\$ 1,733,293	\$ 4,688,598	
101,524	-	1,066,633	2,482,068	
-	-	47,046	47,046	
-	-	-	1,502,300	
135	155,710	87,883	335,038	
-	5,831,073	245,349	6,275,234	
-	-	186,000	1,963,216	
<u>121,053</u>	<u>6,719,428</u>	<u>3,366,204</u>	<u>17,293,500</u>	
5,688,620	-	18,713,605	38,604,401	
-	-	416,416	1,697,875	
5,688,620	-	19,130,021	40,302,276	
97,699	235,751	53,368	1,642,859	
13,227,334	-	39,511,410	55,496,882	
-	(251,199)	(639,284)	45,688,858	
<u>13,325,033</u>	<u>(15,448)</u>	<u>38,925,494</u>	<u>102,828,599</u>	
\$ 19,134,706	\$ 6,703,980	\$ 61,421,719	\$ 160,424,375	

Rock Island County, Illinois

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position

November 30, 2024

Total Fund Balances, Governmental Funds

\$ 102,828,599

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

Land	\$ 5,337,498
Construction-in-progress	1,609,626
Buildings	49,093,880
Equipment	21,801,061
Infrastructure	81,805,868
Accumulated depreciation	<u>(86,115,305)</u>

73,532,628

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

Unavailable revenue	1,697,875
---------------------	-----------

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:

30,453,902

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	18,159,423
Deferred inflows of resources related to pensions	(856,945)
Deferred outflows of resources related to OPEB	980,771
Deferred inflows of resources related to OPEB	(7,407,806)
Deferred charge on refunding	<u>94,495</u>

10,969,938

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

Estimated claims settlements	(1,091,839)
Compensated absences	(3,203,578)
Total OPEB liability	(10,618,289)
Net pension liability	(20,371,941)
Unamortized bond premium	(1,380,943)
General obligation bonds	(8,230,000)
Revenue bonds	<u>(24,760,000)</u>

(69,656,590)

Net Position of Governmental Activities

\$ 149,826,352

Rock Island County, Illinois

Statement of Revenues, Expenditures and Changes in Fund Balances -

Governmental Funds

Year Ended November 30, 2024

	Major Funds		
	General	Forest Preserve Commission	Hope Creek Care Center
Revenues			
Property taxes	\$ 8,789,604	\$ 3,830,820	\$ 2,317,526
Fees	6,004,982	2,990,742	156
Intergovernmental	19,778,863	1,967,853	-
Investment income	1,902,808	192,033	41,652
Miscellaneous	56,793	437,397	-
 Total revenues	 36,533,050	 9,418,845	 2,359,334
Expenditures			
Current:			
General government	9,401,062	-	-
Public safety	7,381,387	-	-
Corrections	4,800,924	-	-
Judiciary and legal	8,684,868	-	-
Culture and recreation	-	6,158,587	-
Transportation and public works	-	-	-
Social services	-	-	161,828
Debt service:			
Principal	-	505,000	920,000
Interest and fiscal charges	-	194,128	147,400
Capital outlay	1,033,141	2,341,066	-
 Total expenditures	 31,301,382	 9,198,781	 1,229,228
 Excess (deficiency) of revenues over expenditures	 5,231,668	 220,064	 1,130,106
Other Financing Sources (Uses)			
Transfers in	4,455,878	-	-
Transfers out	(623,700)	-	-
Proceeds from sale of capital assets	17,805	-	-
 Total other financing sources (uses)	 3,849,983	 -	 -
 Net change in fund balances	 9,081,651	 220,064	 1,130,106
 Fund Balances (Deficits), Beginning	 39,584,502	 1,934,991	 (1,357,794)
 Fund Balances (Deficits), Ending	 \$ 48,666,153	 \$ 2,155,055	 \$ (227,688)

Major Funds			
Liability Insurance	American Rescue Plan Act	Nonmajor Governmental	Total Governmental Funds
\$ 5,671,874	\$ -	\$ 17,720,467	\$ 38,330,291
-	-	3,137,892	12,133,772
256,136	8,083,109	10,196,067	40,282,028
498,504	526,556	1,457,260	4,618,813
<u>24,543</u>	<u>18,400</u>	<u>255,019</u>	<u>792,152</u>
<u>6,451,057</u>	<u>8,628,065</u>	<u>32,766,705</u>	<u>96,157,056</u>
5,998,102	1,209,135	6,317,349	22,925,648
-	-	1,201,496	8,582,883
-	-	855	4,801,779
-	717,524	1,454,341	10,856,733
-	-	-	6,158,587
-	3,452	4,336,399	4,339,851
-	-	9,759,372	9,921,200
-	-	695,000	2,120,000
-	-	1,160,419	1,501,947
<u>77,896</u>	<u>5,194,721</u>	<u>858,024</u>	<u>9,504,848</u>
<u>6,075,998</u>	<u>7,124,832</u>	<u>25,783,255</u>	<u>80,713,476</u>
375,059	1,503,233	6,983,450	15,443,580
103,501	-	1,496,339	6,055,718
(117,877)	(1,518,681)	(3,915,482)	(6,175,740)
-	-	-	<u>17,805</u>
<u>(14,376)</u>	<u>(1,518,681)</u>	<u>(2,419,143)</u>	<u>(102,217)</u>
360,683	(15,448)	4,564,307	15,341,363
<u>12,964,350</u>	<u>-</u>	<u>34,361,187</u>	<u>87,487,236</u>
<u>\$ 13,325,033</u>	<u>\$ (15,448)</u>	<u>\$ 38,925,494</u>	<u>\$ 102,828,599</u>

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, 2024

Net Change in Total Governmental Fund Balances \$ 15,341,363

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	\$ 9,430,676
Depreciation	(4,769,119)
Net book value of assets retired	<u>(92,200)</u>
	4,569,357

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.

(576,806)

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 estimated claims settlements	1,171,955
Change in net pension liability	13,392,155
Change in deferred outflows of resources related to pensions	(6,788,248)
Change in deferred inflows of resources related to pensions	225,074
Change in total OPEB liability	(276,600)
Change in deferred outflows of resources related to OPEB	(970,662)
Change in deferred inflows of resources related to OPEB	1,243,891
Change in compensated absences	(517,108)
Amortization of deferred charge on refunding	(64,494)
Amortization of bond premium	<u>180,095</u>
	7,596,058

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	1,425,000
Revenue bonds	<u>695,000</u>
	2,120,000

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

(340,454)

Change in Net Position of Governmental Activities

\$ 28,709,518

Rock Island County, Illinois

Statement of Net Position -

Proprietary Funds

November 30, 2024

	Governmental Activities	Internal Service Funds
Assets		
Current assets:		
Cash and investments	\$ 5,569,994	
Receivables:		
Accounts receivable, net	2,951	
Accrued interest receivable	24,211	
Due from other funds	61,605	
Due from other governments	19,220	
Accrued rental income	1,070,034	
Other assets	10,066	
Total current assets	<u>6,758,081</u>	
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	<u>(4,033,972)</u>	
Total capital assets	26,450,625	
Advances to other funds	<u>764,715</u>	
Total noncurrent assets	<u>27,215,340</u>	
Total assets	<u>33,973,421</u>	
Liabilities		
Current liabilities:		
Accounts payable	189,005	
Accrued liabilities	1,254,587	
Unearned revenues	<u>2,075,927</u>	
Total liabilities	<u>3,519,519</u>	
Net Position		
Net investment in capital assets	26,450,625	
Unrestricted	<u>4,003,277</u>	
Total net position	<u>\$ 30,453,902</u>	

Rock Island County, Illinois

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

Proprietary Funds

Year Ended November 30, 2024

	Governmental Activities	Internal Service Funds
Operating Revenues		
Charges for services	\$ 13,263,681	
Other	5,587	
		<u>13,269,268</u>
Total operating revenues		<u>13,269,268</u>
Operating Expenses		
Other services and charges	13,227,421	
Depreciation	683,750	
		<u>13,911,171</u>
Total operating expenses		<u>13,911,171</u>
Operating income (loss)		<u>(641,903)</u>
Nonoperating Revenues		
Investment income	178,927	
Gain (loss) on sale of capital assets	2,500	
		<u>181,427</u>
Total nonoperating revenues		<u>181,427</u>
Income (loss) before transfers		<u>(460,476)</u>
Transfers		
Transfers in	150,000	
Transfers out	(29,978)	
		<u>120,022</u>
Total transfers		<u>120,022</u>
Change in net position		<u>(340,454)</u>
Net Position, Beginning		<u>30,794,356</u>
Net Position, Ending	<u>\$ 30,453,902</u>	

Rock Island County, Illinois

Statement of Cash Flows -
 Proprietary Funds
 Year Ended November 30, 2024

	Governmental Activities
	Internal Service Funds
Cash Flows From Operating Activities	
Cash received from employee contributions and other charges	\$ 8,597,751
Cash received from other operating revenue	5,587
Cash payments for claims	(8,429,055)
Cash received for jail lease	4,718,531
Cash payments for jail operations	(3,428,278)
Cash payments for revenue bonds	<u>(1,840,568)</u>
Net cash flows from operating activities	<u>(376,032)</u>
Cash Flows From Noncapital Financing Activities	
Payments (to) from other funds	(52,829)
Transfers in	150,000
Transfers out	<u>(29,978)</u>
Net cash flows from noncapital financing activities	<u>67,193</u>
Cash Flows From Capital and Related Financing Activities	
Sale of capital assets	<u>2,500</u>
Net cash flows from capital and related financing activities	<u>2,500</u>
Cash Flows From Investing Activities	
Income received on investments	<u>165,632</u>
Net cash flows from investing activities	<u>165,632</u>
Net increase in cash and cash equivalents	(140,707)
Cash and Cash Equivalents, Beginning	<u>5,710,701</u>
Cash and Cash Equivalents, Ending	<u>\$ 5,569,994</u>
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities	
Operating income (loss)	\$ (641,903)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:	
Depreciation	683,750
Change in operating assets and liabilities:	
Accounts receivable	9,631
Due from other governments	4,637
Other assets	15,136
Claims payable	1,777
Accounts payable	(484,024)
Unearned revenue	<u>34,964</u>
Total adjustments	<u>265,871</u>
Net cash flows from operating activities	<u>\$ (376,032)</u>

See notes to financial statements

Rock Island County, Illinois

Statement of Fiduciary Net Position -
Fiduciary Funds
November 30, 2024

	Custodial Funds
Assets	
Cash and cash equivalents	\$ 13,043,202
Due from primary government	1,502,300
Due from other governments	166,012
Receivables:	
Property taxes receivable	277,619,459
Accounts receivable, net	132,037
Accrued interest receivable	13,692
Other assets	146
 Total assets	 <u><u>\$ 292,476,848</u></u>
Liabilities	
Due to other governments	\$ 283,083,659
Due to individuals and private entities	2,644,406
Unearned revenues	8,735
 Total liabilities	 <u><u>285,736,800</u></u>
Net Position	
Restricted for individuals, organizations and other governments	<u><u>6,740,048</u></u>
Total net position	<u><u>6,740,048</u></u>
Total liabilities and net position	<u><u>\$ 292,476,848</u></u>

Rock Island County, Illinois

Statement of Changes in Fiduciary Net Position -
Fiduciary Funds
Year Ended November 30, 2024

	Custodial Funds
Additions	
Contributions:	
Member contributions	\$ 402,870
Total contributions	<u>402,870</u>
Net investment earnings:	
Investment income	<u>899,796</u>
Total Investment earnings	<u>899,796</u>
Fee collections for other entities	4,675,396
Tax collections for other entities	261,198,995
Miscellaneous	<u>3,230,054</u>
Total additions	<u>270,407,111</u>
Deductions	
Administrative expenses	136,596
Payments to other entities	<u>268,990,425</u>
Total deductions	<u>269,127,021</u>
Change in net position	1,280,090
Net Position, Beginning	<u>5,459,958</u>
Net Position, Ending	<u>\$ 6,740,048</u>

Rock Island County, Illinois

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November 30, 2024

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Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

1. Summary of Significant Accounting Policies

Rock Island County, Illinois (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.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

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, 2024. 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 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 information presented is for the fiscal year ended June 30, 2024. 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. As a component unit, the Consortium's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended June 30, 2024. Separately issued financial statements of the Rock Island Tri-County Consortium may be obtained from the Consortium's office. The Consortium's administrative office is 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.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

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.

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 is used to account 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.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

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 Funds are used to account for and report the financing of goods or services provided by one department or agency to other departments or agencies of the County, or to other governmental units, 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.

- County Collector Funds
- County Treasurer Funds
- Clerk of the Circuit Court Funds
- Sheriff Funds
- Other Funds

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

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.

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.

Intergovernmental aids and grants are recognized as revenues in the period the County is entitled to 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 customers for services and jail lease payments. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2024

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.

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2024

Custodial Credit Risk, Deposits

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. Fair values are based on methods and inputs as outlined in Note 3. 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.

Receivables

Property taxes for levy year 2024 attaches as an enforceable lien on January 1, 2024, 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).

Tax bills for levy year 2024 are prepared by the County and issued on or before May 5, 2025 and are payable in four installments, on or about June 7, 2025, August 7, 2025, September 7, 2025, and November 7, 2025.

The County collects such taxes and remits them periodically. The 2024 property tax levy is recognized as a receivable and deferred inflows in fiscal 2024. As the taxes become available to finance the next fiscal year's expenditures, they are recognized as revenues. At November 30, 2024, the property taxes receivable and related deferred inflows consisted of the estimated amount collectible from the 2024 levy.

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.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, buildings, vehicles, plant and equipment, and infrastructure (including right-to-use lease assets) 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 and service concession arrangements are recorded at their estimated acquisition value at the date of donation.

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. 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. The range of estimated useful lives by type of asset is as follows:

Buildings	7-50 Years
Infrastructure	20-50 Years
Equipment	5-20 Years
Furniture	5-10 Years
Improvements other than buildings	15-30 Years

Lease assets are typically amortized over the lease term.

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 represents 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.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

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 represents 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."

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

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 net position 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.

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2024

2. Stewardship, Compliance and Accountability

Deficit Balances

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

As of November 30, 2024, the following individual funds held a deficit balance:

Fund	Amount	Reason
Hope Creek Care Center	\$ (227,688)	Expenditures exceeding revenues in prior years
American Rescue Plan Act	(15,448)	Expenditures exceeding revenues in current and prior years
Animal Control	(621,887)	Expenditures exceeding revenues in current and prior years
GIS 2005	(17,363)	Expenditures exceeding revenues in current and prior years

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

Deposits and investments at year end were comprised of the following:

	Carrying Value	Statement Balances
Deposits with financial institutions	\$ 130,816,490	\$ 132,809,923
Petty cash	12,231	-
Total deposits and investments	\$ 130,828,721	\$ 132,809,923
Reconciliation to financial statements		
Per statement of net position:		
Cash and cash equivalents	\$ 117,785,519	
Per statement of fiduciary net position:		
Cash and cash equivalents	13,043,202	
Total deposits and investments	\$ 130,828,721	

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, 2024

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.

Receivables

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

Capital Assets

Capital asset activity for the year ended November 30, 2024, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 5,249,147	\$ 545,163	\$ -	\$ 5,794,310
Construction in progress	<u>7,948,873</u>	<u>1,474,554</u>	<u>7,813,801</u>	<u>1,609,626</u>
Total capital assets not being depreciated	<u>13,198,020</u>	<u>2,019,717</u>	<u>7,813,801</u>	<u>7,403,936</u>
Capital assets being depreciated:				
Buildings	69,298,352	8,896,251	71,914	78,122,689
Improvements other than buildings	92,909	-	-	92,909
Equipment	21,215,910	2,851,223	2,091,521	21,975,612
Furniture	731,516	-	-	731,516
Infrastructure	<u>78,328,582</u>	<u>3,477,286</u>	<u>-</u>	<u>81,805,868</u>
Total capital assets being depreciated	<u>169,667,269</u>	<u>15,224,760</u>	<u>2,163,435</u>	<u>182,728,594</u>
Total capital assets	<u>182,865,289</u>	<u>17,244,477</u>	<u>9,977,236</u>	<u>190,132,530</u>
Less accumulated depreciation for:				
Buildings	27,677,782	1,593,736	71,914	29,199,604
Improvements other than buildings	96,779	6,315	-	103,094
Equipment	15,663,128	1,498,316	1,999,321	15,162,123
Furniture	328,921	73,152	-	402,073
Infrastructure	<u>43,001,033</u>	<u>2,281,350</u>	<u>-</u>	<u>45,282,383</u>
Total accumulated depreciation	<u>86,767,643</u>	<u>5,452,869</u>	<u>2,071,235</u>	<u>90,149,277</u>
Net capital assets being depreciated	<u>82,899,626</u>	<u>9,771,891</u>	<u>92,200</u>	<u>92,579,317</u>
Total governmental activities capital assets, net	<u>\$ 96,097,646</u>	<u>\$ 11,791,608</u>	<u>\$ 7,906,001</u>	<u>\$ 99,983,253</u>

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

Depreciation expense was charged to functions as follows:

Governmental Activities

General government	\$ 187,010
Public safety	1,933,880
Judiciary and legal	230,093
Transportation and public works	1,930,190
Social services	96,309
Culture and recreation	<u>1,075,387</u>
 Total governmental activities depreciation expense	 <u>\$ 5,452,869</u>

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:

Receivable Fund	Payable Fund	Amount
General	Liability Insurance	\$ 135
General	American Rescue Plan Act	126,161
General	Nonmajor Governmental	66,403
Liability Insurance	American Rescue Plan Act	16,512
Liability Insurance	General	765
Liability Insurance	Nonmajor Governmental	8,302
Nonmajor Governmental	General	31,014
Nonmajor Governmental	American Rescue Plan Act	13,037
Nonmajor Governmental	Nonmajor Governmental	11,104
Internal Service	General	59,531
Internal Service	Nonmajor Governmental	<u>2,074</u>
 Total		 <u>\$ 335,038</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:

Receivable Fund	Payable Fund	Amount
General	Hope Creek Care Center	\$ 543,501
General	Nonmajor Governmental	186,000
Liability Insurance	Hope Creek Care Center	469,000
Internal Service	Hope Creek Care Center	<u>764,715</u>
 Total		 <u>\$ 1,963,216</u>

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

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

As of November 30, 2024, 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.

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount
General	Liability Insurance	\$ 117,877
General	American Rescue Plan Act	1,201,501
General	Nonmajor Governmental	3,106,522
General	Internal Service	29,978
Liability Insurance	American Rescue Plan Act	95,127
Liability Insurance	Nonmajor Governmental	8,374
Nonmajor Governmental	General	473,700
Nonmajor Governmental	American Rescue Plan Act	222,053
Nonmajor Governmental	Nonmajor Governmental	800,586
Internal Service	General	<u>150,000</u>
Total		<u>\$ 6,205,718</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, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation bonds	\$ 9,655,000	\$ -	\$ 1,425,000	\$ 8,230,000	\$ 1,460,000
Revenue bonds	25,455,000	-	695,000	24,760,000	730,000
(Discounts)/Premiums:					
Unamortized bond premium	1,561,038	-	180,095	1,380,943	-
Total bonds and notes payable	<u>36,671,038</u>	<u>-</u>	<u>2,300,095</u>	<u>34,370,943</u>	<u>2,190,000</u>
Other liabilities:					
Compensated absences	2,686,470	3,203,578	2,686,470	3,203,578	3,080,087
Estimated claims settlements	3,014,794	7,270,865	8,442,820	1,842,839	751,000
Total OPEB liability	10,341,689	276,600	-	10,618,289	-
Net pension liability	33,764,096	1,072,053	14,464,208	20,371,941	-
Total other liabilities	<u>49,807,049</u>	<u>11,823,096</u>	<u>25,593,498</u>	<u>36,036,647</u>	<u>3,831,087</u>
Total governmental activities long-term liabilities	<u>\$ 86,478,087</u>	<u>\$ 11,823,096</u>	<u>\$ 27,893,593</u>	<u>\$ 70,407,590</u>	<u>\$ 6,021,087</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, 2024, the statutory debt limit for the County was \$91,718,349, providing a debt margin of \$58,728,349.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

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.

Governmental Activities

General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance
Hope Creek Care Center - General Obligation Refunding Bonds, Series 2013	May 9, 2013	December 1, 2025	2.00-3.50%	\$ 3,700,000	\$ 485,000
Hope Creek Care Center - General Obligation Refunding Bonds, Series 2016	September 27, 2016	December 1, 2027	2.00-4.00	9,105,000	2,400,000
Forest Preserve - General Obligation Bonds (Alternate Revenue Source), Series 2016	June 29, 2016	December 1, 2028	3.00	3,125,000	1,640,000
Forest Preserve - General Obligation Bonds (Alternate Revenue Source), Series 2017	December 14, 2017	December 1, 2037	3.00-4.00	4,280,000	<u>3,705,000</u>
Total governmental activities, general obligation debt					<u>\$ 8,230,000</u>

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Bonds	
	Principal	Interest
2025	\$ 1,460,000	\$ 291,803
2026	1,490,000	240,677
2027	1,535,000	186,203
2028	570,000	130,002
2029	585,000	111,503
2030-2034	1,325,000	379,761
2035-2038	<u>1,265,000</u>	<u>102,975</u>
Total	<u>\$ 8,230,000</u>	<u>\$ 1,442,924</u>

Revenue Debt

Governmental activities revenue bonds are payable from revenues derived from Property taxes.

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 \$38,921,045. Principal and interest paid for the current year and total property tax revenue recognized by the County were \$1,851,719 and \$4,680,198, respectively.

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2024

Revenue debt payable at November 30, 2024, consists of the following:

Governmental Activities Revenue Debt

<u>Revenue Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance</u>
Justice Center Revenue Bonds, Series 2016	February 29, 2016	January 1, 2045	3.00-5.00%	\$ 28,000,000	<u>\$ 24,760,000</u>
Total governmental activities, revenue debt					<u>\$ 24,760,000</u>

Debt service requirements to maturity are as follows:

<u>Years</u>	Governmental Activities Revenue Debt	
	<u>Principal</u>	<u>Interest</u>
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	855,000	997,919
2030-2034	4,875,000	4,392,750
2035-2039	6,220,000	3,046,000
2040-2044	7,895,000	1,375,950
2045	<u>1,780,000</u>	<u>74,200</u>
Total	<u>\$ 24,760,000</u>	<u>\$ 14,164,045</u>

Other Debt Information

The total OPEB liability and compensated absences attributable to governmental activities will be liquidated primarily 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.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at November 30, 2024, includes the following:

	<u>Governmental Activities</u>
Net investment in capital assets:	
Total capital assets	\$ 190,132,530
Less accumulated depreciation	<u>90,149,277</u>
Net carrying value of capital assets	<u>99,983,253</u>
Less all outstanding principal of capital-related debt/borrowings related to the County's own capital assets, including borrowing used to refund capital-related borrowings	32,990,000
Less unamortized original issue premiums on outstanding capital debt	<u>1,380,943</u>
Subtotal	<u>34,370,943</u>
Plus unamortized balance of capital-related deferred outflows of resources, such as from losses on refunding of outstanding capital debt	<u>94,495</u>
Subtotal	<u>94,495</u>
Total net investment in capital assets	<u><u>\$ 65,706,805</u></u>

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

Governmental Funds

Governmental fund balances reported on the fund financial statements at November 30, 2024, include the following:

	General	Forest Preserve Commission	Hope Creek Care Center	Liability Insurance	American Rescue Plan Act	Nonmajor	Total
Fund Balances							
Nonspendable:							
Inventory	\$ -	\$ -	\$ -	\$ 97,699	\$ -	\$ 10,051	\$ 10,051
Prepays	525,433	1,107	-	-	235,751	43,317	903,307
Advances	<u>729,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>729,501</u>
Subtotal	<u>1,254,934</u>	<u>1,107</u>	<u>-</u>	<u>97,699</u>	<u>235,751</u>	<u>53,368</u>	<u>1,642,859</u>
Restricted for:							
Capital improvements	-	-	-	-	-	17,621,743	17,621,743
Collector's tax fees, sale and error refunds	-	-	-	-	-	213,020	213,020
Document storage	-	-	-	-	-	4,118,767	4,118,767
Working cash	604,190	-	-	-	-	-	604,190
IMRF/FICA	-	-	-	-	-	7,325,572	7,325,572
Judicial	-	-	-	-	-	2,570,873	2,570,873
Parks and recreation	-	2,153,948	-	-	-	1,416	2,155,364
Public health	-	-	-	-	-	5,909,026	5,909,026
Public safety	-	-	-	-	-	1,750,993	1,750,993
Liability insurance	-	-	-	13,227,334	-	-	13,227,334
Subtotal	<u>604,190</u>	<u>2,153,948</u>	<u>-</u>	<u>13,227,334</u>	<u>-</u>	<u>39,511,410</u>	<u>55,496,882</u>
Unassigned (deficit):	<u>46,807,029</u>	<u>-</u>	<u>(227,688)</u>	<u>-</u>	<u>(251,199)</u>	<u>(639,284)</u>	<u>45,688,858</u>
Total fund balances (deficit)	<u>\$ 48,666,153</u>	<u>\$ 2,155,055</u>	<u>\$ (227,688)</u>	<u>\$ 13,325,033</u>	<u>\$ (15,448)</u>	<u>\$ 38,925,494</u>	<u>\$ 102,828,599</u>

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

	Carrying Value	Statement Balances
Deposits with financial institutions	<u>\$ 279,629</u>	<u>\$ 279,629</u>
Total deposits and investments	<u>\$ 279,629</u>	<u>\$ 279,629</u>

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

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.

Capital Assets

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets being depreciated / amortized:				
Right-to-use lease assets, buildings	\$ 959,595	\$ 29,955	\$ -	\$ 989,550
Equipment	<u>185,283</u>	<u>132,006</u>	<u>-</u>	<u>317,289</u>
Total capital assets being depreciated / amortized	<u>1,144,878</u>	<u>161,961</u>	<u>-</u>	<u>1,306,839</u>
Less accumulated depreciation / amortization for:				
Right-to-use lease assets, buildings	73,815	103,796	-	177,611
Equipment	<u>163,504</u>	<u>18,233</u>	<u>-</u>	<u>181,737</u>
Total accumulated depreciation / amortization	<u>237,319</u>	<u>122,029</u>	<u>-</u>	<u>359,348</u>
Net capital assets being depreciated / amortized	<u>907,559</u>	<u>39,932</u>	<u>-</u>	<u>947,491</u>
Total capital assets, net	<u>\$ 907,559</u>	<u>\$ 39,932</u>	<u>\$ -</u>	<u>\$ 947,491</u>

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

Long-Term Obligations

Long-term obligations activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Other liabilities:					
Compensated absences	\$ 31,628	\$ 2,972	\$ -	\$ 34,600	\$ 34,600
Total OPEB liability	8,519	5,974	-	14,493	-
Net pension liability	244,030	144,601	346,207	42,424	-
Lease liability	903,773	30,558	75,222	859,109	84,681
Total other liabilities	1,187,950	184,105	421,429	950,626	119,281
Total long-term liabilities	\$ 1,187,950	\$ 184,105	\$ 421,429	\$ 950,626	\$ 119,281

Lease Liabilities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance June 30, 2024
Lease liability	October 1, 2022	October 1, 2034	Variable	\$ 959,595	\$ 859,109
Total lease liabilities					\$ 859,109

Future minimum lease payments are as follows:

Years	Principal	Interest
2025	\$ 84,681	\$ 24,615
2026	90,581	21,994
2027	96,760	19,192
2028	103,230	16,201
2029	110,002	13,011
2030-2034	373,855	17,773
Total	\$ 859,109	\$ 112,786

Employee Retirement System

The Consortium's eligible 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.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

Plan Membership

At December 31, 2023, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	41
Inactive, non-retired members	8
Active members	11
	<hr/>
Total	60
	<hr/>

Contributions

As set by statute, employees participating in the Consortium's Regular Plan 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. The actuarially determined contribution rate for the calendar year ending December 31, 2023 was 1.86% of annual covered payroll. The Consortium 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.

Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25%, the 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 employer contributions will be made at rates equal to the difference between 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 on investments was applied to all periods of projected benefits 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) 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 is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate.

	Current		
	1% Decrease	Discount Rate	1% Increase
Net pension liability/(asset)	\$ 521,639	\$ 42,424	\$ (358,468)

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

Changes in Net Pension Liability/(Asset)

The changes in net pension liability/(asset) was for the calendar year ended December 31, 2023 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2022	\$ 5,547,233	\$ 5,303,203	\$ 244,030
Service cost	56,353	-	56,353
Interest on total pension liability	386,250	-	386,250
Differences between expected and actual experience of the total pension liability	207,948	-	207,948
Change of assumptions	(10,314)	-	(10,314)
Benefit payments, including refunds of employee contributions	(495,636)	(495,636)	-
Contributions, employer	-	5,236	(5,236)
Contributions, employee	-	32,088	(32,088)
Net investment income	-	595,147	(595,147)
Other (net transfer)	-	209,372	(209,372)
Balances at December 31, 2023	<u>\$ 5,691,834</u>	<u>\$ 5,649,410</u>	<u>\$ 42,424</u>
Plan fiduciary net position as a percentage of the total pension liability			99.25 %

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

For the year ended June 30, 2024, pension expense was \$(125,705) for the IMRF plan. Deferred outflows and inflows of resources related to pension were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 95,062	\$ -
Assumption changes	-	4,715
Net difference between projected and actual earnings on pension plan investments	317,607	-
Contributions subsequent to the measurement date	<u>5,722</u>	<u>-</u>
Total	<u>\$ 418,391</u>	<u>\$ 4,715</u>

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

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, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to pensions is \$407,954. Amounts will be recognized in pension expense as follows:

<u>Years Ending June 30:</u>	<u>Amount</u>
2025	\$ 110,879
2026	106,335
2027	234,677
2028	<u>(43,937)</u>
 Total	 <u>\$ 407,954</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.

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.

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. The plan does not issue a separate 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.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

Employees Covered by Benefit Terms

At June 30, 2024, the following employees were covered by the benefit terms:

Active plan members	9
Total	9

Total OPEB Liability

The Consortium's total OPEB liability of \$14,493 was measured as of June 30, 2024, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	4.75%
Inflation	2.75% per IPERS + 0.25% additional for insurance company
Salary increases	0.00%
Healthcare cost trend rates	6.00%

The discount rate was based on the Vanguard Group, Municipal Bond Index as of June 30, 2024.

Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balances at June 30, 2023	<u>\$ 8,519</u>
Changes for the year:	
Service cost	2,670
Interest	681
Demographic changes	3,073
Changes in assumptions	81
Recognition of deferred inflows/outflows	<u>(531)</u>
Net changes	<u>5,974</u>
Balances at June 30, 2024	<u>\$ 14,493</u>

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

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

The following presents the total OPEB liability of the Consortium, as well as what the Consortium's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.75%) or 1-percentage-point higher (5.75%) than the current discount rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Total OPEB liability	\$ 16,125	\$ 14,493	\$ 13,021

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

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

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB liability	\$ 12,296	\$ 14,493	\$ 17,120

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

For the year ended June 30, 2024, the Consortium recognized OPEB expense of \$2,647. At June 30, 2024, the Consortium reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 2,542	\$ -
Changes of assumptions or other inputs	<u>81</u>	<u>-</u>
Total	\$ 2,623	\$ -

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 Ending June 30:</u>	<u>Amount</u>
2025	\$ 246
2026	246
2027	246
2028	246
2029	246
Thereafter	<u>1,393</u>
Total	<u>\$ 2,623</u>

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2024

4. Other Information

Employees' Retirement System

The County contributes to one defined benefit pension plan, the Illinois Municipal Retirement Fund (IMRF), an agent-multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for the plan is governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. 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 four benefit plans under IMRF. The vast majority of members participate in the Regular Plan. The Regular Forest Preserve plan is for employees of the Rock Island County Forest Preserve District. The SLEP plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the 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, 2024, the following balances are recognized in the government-wide financial statements:

	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
IMRF, Regular	\$ 12,170,791	\$ 11,698,630	\$ 323,517	\$ (1,443,762)
IMRF, Regular Forest Preserve	717,960	754,706	62,241	(153,271)
IMRF, SLEP	4,971,107	4,867,572	471,187	(1,095,218)
IMRF, ECO	<u>2,512,083</u>	<u>838,515</u>	<u>-</u>	<u>320,518</u>
Total	<u><u>\$ 20,371,941</u></u>	<u><u>\$ 18,159,423</u></u>	<u><u>\$ 856,945</u></u>	<u><u>\$ (2,371,733)</u></u>

Illinois Municipal Retirement Fund

Plan Description

All four 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 to a maximum of 75 percent of their final rate of earnings.

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 ever 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.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

Plan Membership

At December 31, 2023, the measurement date, membership in the plans were as follows:

	<u>Regular Plan</u>	<u>Regular Forest Preserve</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	713	42	76	24
Inactive, non-retired members	611	24	9	5
Active members	<u>345</u>	<u>34</u>	<u>65</u>	<u>4</u>
Total	<u><u>1,669</u></u>	<u><u>100</u></u>	<u><u>150</u></u>	<u><u>33</u></u>

Contributions

As set by statute, employees participating in Regular, Regular Forest Preserve, SLEP, and ECO plans are required to contribute 4.50%, 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 actuarially determined contribution rates for the calendar year ending December 31, 2023 were 13.27%, 7.04%, 16.47%, and 87.18%, respectively, of annual covered payroll for Regular, 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, 2023, 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 and additions to/deductions from 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.

Actuarial Assumptions

The total pension liabilities for IMRF was determined by actuarial valuations performed as of December 31, 2023 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value
Actuarial assumptions	
Investment rate of return	7.25%
Salary increases	2.85% to 13.75%, including inflation
Price inflation	2.25%

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

Mortality

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.

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	34.50 %	6.35 %	5.00 %
International equities	18.00	8.00	6.35
Fixed income	24.50	4.85	4.75
Real estate	10.50	6.30	6.00
Alternatives	11.50		
Private equity		12.35	8.65
Commodities		7.20	6.05
Cash equivalents	1.00	3.80	3.80

Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25%, the 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 employer contributions will be made at rates equal to the difference between 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 on investments was applied to all periods of projected benefits to determine the total pension liability.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

Discount Rate Sensitivity

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

	1% Decrease	Current Discount Rate	1% Increase
Regular:			
Net pension liability/(asset)	\$ 34,063,503	\$ 12,170,791	\$ (5,441,951)
Regular Forest Preserve:			
Net pension liability/(asset)	1,955,638	717,960	(235,198)
SLEP:			
Net pension liability/(asset)	12,663,536	4,971,107	(1,346,548)
ECO:			
Net pension liability/(asset)	3,603,606	2,512,083	1,577,490

Changes in Net Pension Liability/(Asset)

The changes in net pension liabilities/(assets) for the calendar year ended December 31, 2023 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Regular:			
Balances at December 31, 2022	\$ 181,196,205	\$ 159,122,708	\$ 22,073,497
Service cost	1,848,928	-	1,848,928
Interest on total pension liability	12,832,499	-	12,832,499
Differences between expected and actual experience of the total pension liability	(623,291)	-	(623,291)
Change of assumptions	100,755	-	100,755
Benefit payments, including refunds of employee contributions	(10,241,354)	(10,241,354)	-
Contributions, employer	-	2,709,048	(2,709,048)
Contributions, employee	-	954,737	(954,737)
Net investment income	-	17,744,877	(17,744,877)
Other (net transfer)	-	2,652,935	(2,652,935)
Balances at December 31, 2023	<u>\$ 185,113,742</u>	<u>\$ 172,942,951</u>	<u>\$ 12,170,791</u>
Plan fiduciary net position as a percentage of the total pension liability			93.43 %

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Regular Forest Preserve:			
Balances at December 31, 2022	\$ 10,535,306	\$ 9,334,971	\$ 1,200,335
Service cost	173,697	-	173,697
Interest on total pension liability	752,440	-	752,440
Differences between expected and actual experience of the total pension liability	106,705	-	106,705
Change of assumptions	(16,989)	-	(16,989)
Benefit payments, including refunds of employee contributions	(487,337)	(487,337)	-
Contributions, employer	-	137,587	(137,587)
Contributions, employee	-	87,947	(87,947)
Net investment income	-	1,020,696	(1,020,696)
Other (net transfer)	-	251,998	(251,998)
Balances at December 31, 2023	<u>\$ 11,063,822</u>	<u>\$ 10,345,862</u>	<u>\$ 717,960</u>
Plan fiduciary net position as a percentage of the total pension liability			93.51 %
SLEP:			
Balances at December 31, 2022	\$ 57,346,555	\$ 49,549,913	\$ 7,796,642
Service cost	806,984	-	806,984
Interest on total pension liability	4,082,712	-	4,082,712
Differences between expected and actual experience of the total pension liability	425,057	-	425,057
Change of assumptions	(92,399)	-	(92,399)
Benefit payments, including refunds of employee contributions	(2,873,554)	(2,873,554)	-
Contributions, employer	-	817,621	(817,621)
Contributions, employee	-	372,324	(372,324)
Net investment income	-	5,634,630	(5,634,630)
Other (net transfer)	-	1,223,314	(1,223,314)
Balances at December 31, 2023	<u>\$ 59,695,355</u>	<u>\$ 54,724,248</u>	<u>\$ 4,971,107</u>
Plan fiduciary net position as a percentage of the total pension liability			91.67 %

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
ECO:			
Balances at December 31, 2022	\$ 10,841,151	\$ 8,147,529	\$ 2,693,622
Service cost	55,664	-	55,664
Interest on total pension liability	756,575	-	756,575
Differences between expected and actual experience of the total pension liability	702,184	-	702,184
Change of assumptions	(21,506)	-	(21,506)
Benefit payments, including refunds of employee contributions	(866,925)	(866,925)	-
Contributions, employer	-	335,706	(335,706)
Contributions, employee	-	28,882	(28,882)
Net investment income	-	936,378	(936,378)
Other (net transfer)	-	373,490	(373,490)
 Balances at December 31, 2023	 <u>\$ 11,467,143</u>	 <u>\$ 8,955,060</u>	 <u>\$ 2,512,083</u>

Plan fiduciary net position as a percentage of the total pension liability 78.09 %

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

For the year ended November 30, 2024, pension expense was \$(1,443,762), \$(153,271), \$(1,095,218), and \$320,518 for the Regular, Regular Forest Preserve, SLEP, and ECO plans, respectively. Deferred outflows and inflows of resources related to pension were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular:		
Difference between expected and actual experience	\$ 35,778	\$ 323,517
Assumption changes	52,296	-
Net difference between projected and actual earnings on pension plan investments	8,984,391	-
Contributions subsequent to the measurement date	<u>2,626,165</u>	<u>-</u>
 Total	 <u>\$ 11,698,630</u>	 <u>\$ 323,517</u>
Regular Forest Preserve:		
Difference between expected and actual experience	\$ 193,150	\$ 36,707
Assumption changes	-	25,534
Net difference between projected and actual earnings on pension plan investments	493,297	-
Contributions subsequent to the measurement date	<u>68,259</u>	<u>-</u>
 Total	 <u>\$ 754,706</u>	 <u>\$ 62,241</u>

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

	Deferred Outflows of Resources	Deferred Inflows of Resources	
SLEP:			
Difference between expected and actual experience	\$ 728,226	\$ 368,030	
Assumption changes	- -	103,157	
Net difference between projected and actual earnings on pension plan investments	3,134,722 -		
Contributions subsequent to the measurement date	<u>1,004,624</u>	<u>-</u>	
Total	<u>\$ 4,867,572</u>	<u>\$ 471,187</u>	
ECO:			
Net difference between projected and actual earnings on pension plan investments	\$ 472,130 \$ -		
Contributions subsequent to the measurement date	<u>366,385</u>	<u>-</u>	
Total	<u>\$ 838,515</u>	<u>\$ -</u>	
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, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to pensions is \$8,748,948, \$624,206, \$3,391,761, and \$472,130 for the Regular, Regular Forest Preserve, SLEP, and ECO plans, respectively. Amounts will be recognized in pension expense as follows:			
Years Ending November 30,	Regular Forest Preserve	SLEP	ECO
Regular Plan			
2025	\$ 586,939	\$ 89,790	\$ 272,417
2026	3,007,506	211,580	1,270,946
2027	6,424,652	383,010	2,247,587
2028	<u>(1,270,149)</u>	<u>(60,174)</u>	<u>(399,189)</u>
Total	<u>\$ 8,748,948</u>	<u>\$ 624,206</u>	<u>\$ 3,391,761</u>
			<u>\$ 472,130</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, automobile and general liability claims, the uninsured risk of loss is \$500,000 per incident and \$0 in the aggregate for a policy year. The County has purchased commercial insurance for claims in excess of those amounts. Workers' compensation, 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.

Rock Island County, Illinois

Notes to Financial Statements

November 30, 2024

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.

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. Settled claims have not exceeded the commercial coverage in any of the past three years.

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.

Claims Liability

	Prior Year	Current Year
Unpaid Claims, Beginning	\$ 2,712,159	\$ 3,014,794
Current year claims and changes in estimates	9,626,865	7,270,865
Claim payments	<u>(9,324,230)</u>	<u>(8,442,820)</u>
Unpaid Claims, Ending	<u><u>\$ 3,014,794</u></u>	<u><u>\$ 1,842,839</u></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.

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2024

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. The plan does not issue a separate report.

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.

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, 2024, 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 total OPEB liability of \$10,618,289 was measured as of November 30, 2024, and was determined by an actuarial valuation as of December 1, 2023.

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2024

Actuarial Assumptions and Other Inputs

The total OPEB liability in the November 30, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	4.03%
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, 2024 valuation were based on the results of an actuarial experience study conducted by IMRF in 2020.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balances at November 30, 2023	<u>\$ 10,341,689</u>
Changes for the year:	
Service cost	676,064
Interest on total OPEB liability	353,103
Changes in assumptions	(304,304)
Benefit payments	<u>(448,263)</u>
Net changes	<u>276,600</u>
Balances at November 30, 2024	<u>\$ 10,618,289</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 (3.03%) or 1-percentage-point higher (5.03%) than the current discount rate:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
Total OPEB liability	\$ 11,184,352	\$ 10,618,289	\$ 10,065,485

Rock Island County, Illinois

Notes to Financial Statements
November 30, 2024

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 or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB liability	\$ 9,568,493	\$ 10,618,289	\$ 11,828,936

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

For the year ended November 30, 2024, the County recognized OPEB expense of \$451,634. At November 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 780,771	\$ 5,469,031
Changes of assumptions or other inputs	<u>200,000</u>	<u>1,938,775</u>
Total	<u>\$ 980,771</u>	<u>\$ 7,407,806</u>

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 Ending November 30:</u>	<u>Amount</u>
2025	\$ (369,231)
2026	(569,231)
2027	(569,231)
2028	(569,228)
2029	(479,501)
Thereafter	<u>(3,870,613)</u>
Total	<u>\$ (6,427,035)</u>

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

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 Ten Fiscal Years

	2024	2023	2022	2021
Total Pension Liability				
Service cost	\$ 1,848,928	\$ 1,736,486	\$ 1,704,915	\$ 2,300,713
Interest	12,832,499	12,325,888	11,900,481	11,701,699
Differences between expected and actual experience	(623,291)	2,909,556	2,039,956	331,837
Changes of assumptions	100,755	-	-	(1,664,713)
Benefit payments, including refunds of member contributions	(10,241,354)	(9,839,461)	(9,747,449)	(9,512,177)
Net change in total pension liability	3,917,537	7,132,469	5,897,903	3,157,359
Total Pension Liability, Beginning	<u>181,196,205</u>	<u>174,063,736</u>	<u>168,165,833</u>	<u>165,008,474</u>
Total Pension Liability, Ending	<u><u>\$ 185,113,742</u></u>	<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	\$ 2,709,048	\$ 3,125,914	\$ 2,910,069	\$ 3,641,291
Employee contributions	954,737	897,924	846,922	1,063,992
Net investment income	17,744,877	(24,907,864)	28,916,887	21,869,635
Benefit payments, including refunds of member contributions	(10,241,354)	(9,839,461)	(9,747,449)	(9,512,177)
Other (net transfer)	2,652,935	(361,629)	(549,991)	317,352
Net change in plan fiduciary net position	13,820,243	(31,085,116)	22,376,438	17,380,093
Plan Fiduciary Net Position, Beginning	<u>159,122,708</u>	<u>190,207,824</u>	<u>167,831,386</u>	<u>150,451,293</u>
Plan Fiduciary Net Position, Ending	<u><u>\$ 172,942,951</u></u>	<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>\$ 12,170,791</u></u>	<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	93.43%	87.82%	109.27%	99.80%
Covered Payroll	\$ 20,419,464	\$ 19,622,392	\$ 18,422,579	\$ 23,400,584
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	59.60%	112.49%	-87.63%	1.43%

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

	2024	2023	2022	2021	2020
Actuarially determined contribution	\$ 2,969,928	\$ 2,716,268	\$ 2,993,984	\$ 2,856,503	\$ 3,565,480
Contributions in relation to the actuarially determined contribution	<u>(2,959,987)</u>	<u>(2,750,121)</u>	<u>(3,166,049)</u>	<u>(2,856,503)</u>	<u>(3,565,480)</u>
Contribution deficiency (excess)	\$ 9,941	\$ (33,853)	\$ (172,065)	\$ -	\$ -
Covered payroll	\$ 21,927,506	\$ 20,353,041	\$ 18,812,961	\$ 18,108,671	\$ 23,271,011
Contributions as a percentage of covered payroll	13.50%	13.51%	16.83%	15.77%	15.32%
	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 3,149,474	\$ 3,641,222	\$ 3,555,539	\$ 2,878,982	\$ 2,717,121
Contributions in relation to the actuarially determined contribution	<u>(3,155,066)</u>	<u>(3,641,893)</u>	<u>(3,555,539)</u>	<u>(2,888,108)</u>	<u>(2,833,366)</u>
Contribution deficiency (excess)	\$ (5,592)	\$ (671)	\$ -	\$ (9,126)	\$ (116,245)
Covered payroll	\$ 23,499,767	\$ 24,052,977	\$ 23,899,001	\$ 23,786,185	\$ 24,128,361
Contributions as a percentage of covered payroll	13.43%	15.14%	14.88%	12.14%	11.74%

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20 years
Asset valuation method	5-Year smoothed market, 20% corridor
Inflation	2.75%
Salary increases	2.75% 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 Ten Fiscal Years

	2024	2023	2022	2021
Total Pension Liability				
Service cost	\$ 806,984	\$ 758,387	\$ 762,565	\$ 807,801
Interest	4,082,712	3,902,797	3,864,889	3,688,225
Differences between expected and actual experience	425,057	606,401	(1,437,785)	836,059
Changes of assumptions	(92,399)	-	-	(286,935)
Benefit payments, including refunds of member contributions	<u>(2,873,554)</u>	<u>(2,747,032)</u>	<u>(2,582,388)</u>	<u>(2,589,202)</u>
Net change in total pension liability	2,348,800	2,520,553	607,281	2,455,948
Total Pension Liability, Beginning	<u>57,346,555</u>	<u>54,826,002</u>	<u>54,218,721</u>	<u>51,762,773</u>
Total Pension Liability, Ending	<u>\$ 59,695,355</u>	<u>\$ 57,346,555</u>	<u>\$ 54,826,002</u>	<u>\$ 54,218,721</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 817,621	\$ 1,067,633	\$ 1,161,460	\$ 1,289,035
Employee contributions	372,324	368,027	348,629	329,508
Net investment income	5,634,630	(8,570,528)	9,224,482	6,896,180
Benefit payments, including refunds of member contributions	<u>(2,873,554)</u>	<u>(2,747,032)</u>	<u>(2,582,388)</u>	<u>(2,589,202)</u>
Other (net transfer)	<u>1,223,314</u>	<u>(109,570)</u>	<u>(826,136)</u>	<u>198,179</u>
Net change in plan fiduciary net position	5,174,335	(9,991,470)	7,326,047	6,123,700
Plan Fiduciary Net Position, Beginning	<u>49,549,913</u>	<u>59,541,383</u>	<u>52,215,336</u>	<u>46,091,636</u>
Plan Fiduciary Net Position, Ending	<u>\$ 54,724,248</u>	<u>\$ 49,549,913</u>	<u>\$ 59,541,383</u>	<u>\$ 52,215,336</u>
Employer's Net Pension Liability/(Asset), Ending	<u>\$ 4,971,107</u>	<u>\$ 7,796,642</u>	<u>\$ (4,715,381)</u>	<u>\$ 2,003,385</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.67%	86.40%	108.60%	96.30%
Covered Payroll	\$ 4,964,305	\$ 4,789,738	\$ 4,361,475	\$ 4,393,440
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	100.14%	162.78%	-108.11%	45.60%

See notes to required supplementary information

2020	2019	2018	2017	2016	2015
\$ 777,771 3,630,926	\$ 733,639 3,508,081	\$ 758,182 3,530,410	\$ 775,670 3,393,731	\$ 741,027 3,154,549	\$ 772,158 2,994,200
(1,141,860) - (2,393,832)	(37,574) 1,498,632 (2,441,211)	(1,699,771) (424,399) (2,458,532)	84,578 (182,229) (2,386,164)	1,602,321 59,010 (2,245,580)	(179,796) 681,161 (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>
\$ 1,034,967 323,697 8,035,589	\$ 1,089,924 306,750 (3,205,298)	\$ 1,057,250 297,204 7,367,672	\$ 1,038,789 317,097 2,483,123	\$ 1,078,094 491,132 179,241	\$ 1,002,718 311,233 2,101,649
(2,393,832) (933,139)	(2,441,211) 1,014,268	(2,458,532) (1,507,094)	(2,386,164) 1,263,985	(2,245,580) 97,228	(1,864,433) (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

	2024	2023	2022	2021	2020
Actuarially determined contribution	\$ 1,068,863	\$ 838,455	\$ 1,033,349	\$ 1,131,419	\$ 1,141,898
Contributions in relation to the actuarially determined contribution	<u>(1,095,953)</u>	<u>(848,905)</u>	<u>(1,092,736)</u>	<u>(1,131,419)</u>	<u>(1,141,898)</u>
Contribution deficiency (excess)	<u>\$ (27,090)</u>	<u>\$ (10,450)</u>	<u>\$ (59,387)</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,564,119	\$ 4,949,757	\$ 4,535,427	\$ 4,211,407	\$ 4,251,613
Contributions as a percentage of covered payroll	19.70%	17.15%	24.09%	26.87%	26.86%
	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 1,039,551	\$ 1,087,253	\$ 1,054,865	\$ 1,028,390	\$ 1,022,100
Contributions in relation to the actuarially determined contribution	<u>(1,039,547)</u>	<u>(1,087,201)</u>	<u>(1,055,712)</u>	<u>(1,042,064)</u>	<u>(1,071,813)</u>
Contribution deficiency (excess)	<u>\$ 4</u>	<u>\$ 52</u>	<u>\$ (847)</u>	<u>\$ (13,674)</u>	<u>\$ (49,713)</u>
Covered payroll	\$ 4,297,125	\$ 4,079,380	\$ 3,970,756	\$ 4,066,966	\$ 4,119,601
Contributions as a percentage of covered payroll	24.19%	26.65%	26.59%	25.62%	26.02%

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20 years
Asset valuation method	5-Year smoothed market, 20% corridor
Inflation	2.75%
Salary increases	2.75% 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 Ten Fiscal Years

	2024	2023	2022	2021
Total Pension Liability				
Service cost	\$ 55,664	\$ 84,499	\$ 85,538	\$ 84,398
Interest	756,575	778,149	778,564	842,158
Differences between expected and actual experience	702,184	(311,258)	(60,794)	(880,784)
Changes of assumptions	(21,506)	-	-	(52,555)
Benefit payments, including refunds of member contributions	(866,925)	(802,167)	(814,845)	(927,039)
Net change in total pension liability	625,992	(250,777)	(11,537)	(933,822)
Total Pension Liability, Beginning	<u>10,841,151</u>	<u>11,091,928</u>	<u>11,103,465</u>	<u>12,037,287</u>
Total Pension Liability, Ending	<u>\$ 11,467,143</u>	<u>\$ 10,841,151</u>	<u>\$ 11,091,928</u>	<u>\$ 11,103,465</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 335,706	\$ 404,490	\$ 472,113	\$ 536,633
Employee contributions	28,882	29,507	28,912	29,745
Net investment income	936,378	(1,434,854)	1,569,061	1,318,995
Benefit payments, including refunds of member contributions	(866,925)	(802,167)	(814,845)	(927,039)
Other (net transfer)	373,490	99,659	(38,532)	(866,696)
Net change in plan fiduciary net position	807,531	(1,703,365)	1,216,709	91,638
Plan Fiduciary Net Position, Beginning	<u>8,147,529</u>	<u>9,850,894</u>	<u>8,634,185</u>	<u>8,542,547</u>
Plan Fiduciary Net Position, Ending	<u>\$ 8,955,060</u>	<u>\$ 8,147,529</u>	<u>\$ 9,850,894</u>	<u>\$ 8,634,185</u>
Employer's Net Pension Liability/(Asset), Ending	<u>\$ 2,512,083</u>	<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	78.09%	75.15%	88.81%	77.76%
Covered Payroll	\$ 385,094	\$ 393,435	\$ 385,493	\$ 396,595
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	652.33%	684.64%	321.93%	622.62%

See notes to required supplementary information

2020	2019	2018	2017	2016	2015
\$ 80,098 831,420	\$ 76,463 832,913	\$ 99,069 831,093	\$ 107,866 826,354	\$ 125,920 841,550	\$ 187,169 757,026
170,602 -	124,890 262,991	157,559 (134,336)	(15,221) (131,479)	(290,142) -	514,880 632,205
(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 28,744 1,527,385	\$ 475,611 26,724 (594,081)	\$ 283,773 26,698 1,442,706	\$ 442,178 29,030 488,754	\$ 320,896 55,364 34,690	\$ 348,899 57,526 423,789
(945,299) 150,936	(928,144) 344,585	(907,470) (208,624)	(890,702) 95,304	(857,734) 427,938	(752,944) (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

	2024	2023	2022	2021	2020
Actuarially determined contribution	\$ 409,643	\$ 328,571	\$ 311,496	\$ 433,744	\$ 444,999
Contributions in relation to the actuarially determined contribution	<u>(399,693)</u>	<u>(332,666)</u>	<u>(329,397)</u>	<u>(433,744)</u>	<u>(444,999)</u>
Contribution deficiency (excess)	<u>\$ 9,950</u>	<u>\$ (4,095)</u>	<u>\$ (17,901)</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 409,308	\$ 385,788	\$ 294,980	\$ 350,698	\$ 360,811
Contributions as a percentage of covered payroll	97.65%	86.23%	111.67%	123.68%	123.33%
	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 492,894	\$ 473,014	\$ 444,246	\$ 432,070	\$ 322,125
Contributions in relation to the actuarially determined contribution	<u>(492,895)</u>	<u>(459,625)</u>	<u>(296,973)</u>	<u>(432,071)</u>	<u>(323,230)</u>
Contribution deficiency (excess)	<u>\$ (1)</u>	<u>\$ 13,389</u>	<u>\$ 147,273</u>	<u>\$ (1)</u>	<u>\$ (1,105)</u>
Covered payroll	\$ 381,003	\$ 356,288	\$ 358,565	\$ 393,482	\$ 467,238
Contributions as a percentage of covered payroll	129.37%	129.00%	82.82%	109.81%	69.18%

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20 years
Asset valuation method	5-Year smoothed market, 20% corridor
Inflation	2.75%
Salary increases	2.75% 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 Ten Fiscal Years

	2024	2023	2022	2021
Total Pension Liability				
Service cost	\$ 173,697	\$ 165,201	\$ 162,556	\$ 170,250
Interest	752,440	710,213	689,410	661,337
Differences between expected and actual experience	106,705	174,888	(109,451)	125,184
Changes of assumptions	(16,989)	-	-	(98,781)
Benefit payments, including refunds of member contributions	(487,337)	(456,882)	(456,896)	(476,983)
Net change in total pension liability	528,516	593,420	285,619	381,007
Total Pension Liability, Beginning	<u>10,535,306</u>	<u>9,941,886</u>	<u>9,656,267</u>	<u>9,275,260</u>
Total Pension Liability, Ending	<u>\$ 11,063,822</u>	<u>\$ 10,535,306</u>	<u>\$ 9,941,886</u>	<u>\$ 9,656,267</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 137,587	\$ 173,869	\$ 217,784	\$ 528,911
Employee contributions	87,947	85,137	80,749	82,635
Net investment income	1,020,696	(1,305,836)	1,598,671	1,160,748
Benefit payments, including refunds of member contributions	(487,337)	(456,882)	(456,896)	(476,983)
Other (net transfer)	251,998	13,349	(84,663)	91,434
Net change in plan fiduciary net position	1,010,891	(1,490,363)	1,355,645	1,386,745
Plan Fiduciary Net Position, Beginning	<u>9,334,971</u>	<u>10,825,334</u>	<u>9,469,689</u>	<u>8,082,944</u>
Plan Fiduciary Net Position, Ending	<u>\$ 10,345,862</u>	<u>\$ 9,334,971</u>	<u>\$ 10,825,334</u>	<u>\$ 9,469,689</u>
Employer's Net Pension Liability/(Asset), Ending	<u>\$ 717,960</u>	<u>\$ 1,200,335</u>	<u>\$ (883,448)</u>	<u>\$ 186,578</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	93.51%	88.61%	108.89%	98.07%
Covered Payroll	\$ 1,954,378	\$ 1,891,933	\$ 1,794,409	\$ 1,836,319
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	36.74%	63.44%	-49.23%	10.16%

See notes to required supplementary information

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 Ten Fiscal Years

	2024	2023	2022	2021	2020
Actuarially determined contribution	\$ 138,210	\$ 157,081	\$ 195,512	\$ 300,973	\$ 266,973
Contributions in relation to the actuarially determined contribution	<u>(138,210)</u>	<u>(157,081)</u>	<u>(183,199)</u>	<u>(528,911)</u>	<u>(304,973)</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ 12,313	\$ (227,938)	\$ (38,000)
Covered payroll	\$ 1,963,284	\$ 2,007,544	\$ 1,837,521	\$ 1,750,929	\$ 1,759,366
Contributions as a percentage of covered payroll	7.04%	7.82%	9.97%	30.21%	17.33%
	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 309,636	\$ 303,412	\$ 200,686	\$ 194,708	\$ 168,706
Contributions in relation to the actuarially determined contribution	<u>(326,576)</u>	<u>(309,534)</u>	<u>(257,321)</u>	<u>(189,371)</u>	<u>(255,930)</u>
Contribution deficiency (excess)	\$ (16,940)	\$ (6,122)	\$ (56,635)	\$ 5,337	\$ (87,224)
Covered payroll	\$ 1,729,838	\$ 1,643,785	\$ 1,455,301	\$ 1,401,782	\$ 1,336,818
Contributions as a percentage of covered payroll	18.88%	18.83%	17.68%	13.51%	19.14%

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20 years
Asset valuation method	5-Year smoothed market, 20% corridor
Inflation	2.75%
Salary increases	2.75% 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 Ten Fiscal Years

	2024	2023	2022	2021
Total Pension Liability				
Service cost	\$ 56,353	\$ 53,195	\$ 61,551	\$ 61,168
Interest	386,250	380,606	382,240	376,637
Differences between expected and actual experience	207,948	101,365	(47,210)	91,028
Changes of assumptions	(10,314)	-	-	(31,226)
Benefit payments, including refunds of member contributions	(495,636)	(422,135)	(407,750)	(433,285)
Net change in total pension liability	144,601	113,031	(11,169)	64,322
Total Pension Liability, Beginning	<u>5,547,233</u>	<u>5,434,202</u>	<u>5,445,371</u>	<u>5,381,049</u>
Total Pension Liability, Ending	<u>\$ 5,691,834</u>	<u>\$ 5,547,233</u>	<u>\$ 5,434,202</u>	<u>\$ 5,445,371</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 5,236	\$ 42,599	\$ 70,632	\$ 115,365
Employee contributions	32,088	27,662	26,377	28,761
Net investment income	595,147	(930,218)	1,051,986	802,044
Benefit payments, including refunds of member contributions	(495,636)	(422,135)	(407,750)	(433,285)
Other (net transfer)	209,372	50,125	(40,946)	64,536
Net change in plan fiduciary net position	346,207	(1,231,967)	700,299	577,421
Plan Fiduciary Net Position, Beginning	<u>5,303,203</u>	<u>6,535,170</u>	<u>5,834,871</u>	<u>5,257,450</u>
Plan Fiduciary Net Position, Ending	<u>\$ 5,649,410</u>	<u>\$ 5,303,203</u>	<u>\$ 6,535,170</u>	<u>\$ 5,834,871</u>
Employer's Net Pension Liability/(Asset), Ending	<u>\$ 42,424</u>	<u>\$ 244,030</u>	<u>\$ (1,100,968)</u>	<u>\$ (389,500)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	99.25%	95.60%	120.26%	107.15%
Covered Payroll	\$ 569,220	\$ 614,696	\$ 586,163	\$ 639,145
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	7.45%	39.70%	-187.83%	-60.94%

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
<u>(407,616)</u>	<u>(404,732)</u>	<u>(408,998)</u>	<u>(405,195)</u>	<u>(415,365)</u>	<u>(360,163)</u>
19,098	92,911	(27,246)	(58,131)	102,331	349,131
<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>	<u>4,902,955</u>
<u><u>\$ 5,381,049</u></u>	<u><u>\$ 5,361,951</u></u>	<u><u>\$ 5,269,040</u></u>	<u><u>\$ 5,296,286</u></u>	<u><u>\$ 5,354,417</u></u>	<u><u>\$ 5,252,086</u></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
<u>(407,616)</u>	<u>(404,732)</u>	<u>(408,998)</u>	<u>(405,195)</u>	<u>(415,365)</u>	<u>(360,163)</u>
<u>(24,806)</u>	<u>43,022</u>	<u>(102,183)</u>	<u>(203,482)</u>	<u>145,511</u>	<u>166,505</u>
616,770	(624,202)	547,578	(24,671)	(57,035)	214,273
<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>4,584,737</u>
<u><u>\$ 5,257,450</u></u>	<u><u>\$ 4,640,680</u></u>	<u><u>\$ 5,264,882</u></u>	<u><u>\$ 4,717,304</u></u>	<u><u>\$ 4,741,975</u></u>	<u><u>\$ 4,799,010</u></u>
<u><u>\$ 123,599</u></u>	<u><u>\$ 721,271</u></u>	<u><u>\$ 4,158</u></u>	<u><u>\$ 578,982</u></u>	<u><u>\$ 612,442</u></u>	<u><u>\$ 453,076</u></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%

Rock Island County, Illinois

Illinois Municipal Retirement Fund - Rock Island Tri-County Consortium -

Schedule of Employer Contributions

For the Past Ten Fiscal Years

	2024	2023	2022	2021	2020
Actuarially determined contribution	\$ 8,457	\$ 25,812	\$ 58,431	\$ 88,634	\$ 93,258
Contributions in relation to the actuarially determined contribution	<u>(8,457)</u>	<u>(25,812)</u>	<u>(58,431)</u>	<u>(88,634)</u>	<u>(93,258)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 604,799	\$ 608,321	\$ 603,168	\$ 577,913	\$ 624,857
Contributions as a percentage of covered payroll	1.40%	4.24%	9.69%	15.34%	14.92%
	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 78,069	\$ 97,244	\$ 124,672	\$ 153,125	\$ 147,977
Contributions in relation to the actuarially determined contribution	<u>(78,069)</u>	<u>(97,244)</u>	<u>(124,672)</u>	<u>(153,125)</u>	<u>(147,977)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 516,078	\$ 501,988	\$ 500,185	\$ 435,969	\$ 391,683
Contributions as a percentage of covered payroll	15.13%	19.37%	24.93%	35.12%	37.78%

Notes to Schedule:

Methods and assumptions used to determine contribution rates:

Actuarial cost method

Entry age normal

Amortization method

Level percentage of payroll, closed

Remaining amortization period

20 years

Asset valuation method

5-Year smoothed market, 20% corridor

Inflation

2.75%

Salary increases

2.75% 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

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

	2024	2023	2022
Total OPEB Liability			
Service cost	\$ 676,064	\$ 567,782	\$ 555,397
Interest	353,103	379,379	386,710
Differences between expected and actual experience	-	(6,308,485)	-
Changes of assumptions	(304,304)	(594,084)	-
Benefits payments	(448,263)	(1,430,852)	(1,430,852)
Net change in total OPEB liability	276,600	(7,386,260)	(488,745)
Total OPEB Liability, Beginning	<u>10,341,689</u>	<u>17,727,949</u>	<u>18,216,694</u>
Total OPEB Liability, Ending	<u>\$ 10,618,289</u>	<u>\$ 10,341,689</u>	<u>\$ 17,727,949</u>
Covered-Employee Payroll	\$ 19,349,694	\$ 18,877,750	\$ 21,899,789
Total OPEB Liability as a Percentage of Covered Employee Payroll	54.88%	54.78%	80.95%

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.

2021	2020	2019	2018
\$ 582,021	\$ 563,865	\$ 537,014	\$ 493,625
553,238	561,485	606,489	653,916
1,561,543	-	(4,702,626)	-
(2,279,380)	1,200,000	3,452,814	-
(1,399,640)	(1,318,170)	(1,309,948)	(1,165,741)
(982,218)	1,007,180	(1,416,257)	(18,200)
<u>19,198,912</u>	<u>18,191,732</u>	<u>19,607,989</u>	<u>19,626,189</u>
<u>\$ 18,216,694</u>	<u>\$ 19,198,912</u>	<u>\$ 18,191,732</u>	<u>\$ 19,607,989</u>
\$ 20,856,942	\$ 26,276,807	\$ 25,025,530	\$ 23,471,113

87.34% 73.06% 72.69% 83.54%

Rock Island County, Illinois

Schedule of Changes in the Total OPEB Liability and Related Ratios -

Rock Island Tri-County Consortium Plan

For the Past Seven Fiscal Years

	2024	2023	2022
Total OPEB Liability			
Service cost	\$ 2,670	\$ 1,656	\$ 1,656
Interest	681	224	211
Differences between expected and actual experience	-	-	-
Demographic change	3,073	-	503
Changes of assumptions and other inputs	81	-	(657)
Adjustments to beginning OPEB liability	-	-	336
Recognition of deferred inflows/outflows	(531)	(1,159)	(1,337)
Net change in total OPEB liability	5,974	721	712
Total OPEB Liability, Beginning	<u>8,519</u>	<u>7,798</u>	<u>7,086</u>
Total OPEB Liability, Ending	<u>\$ 14,493</u>	<u>\$ 8,519</u>	<u>\$ 7,798</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.

2021	2020	2019	2018
\$ 1,867	\$ 1,867	\$ 1,527	\$ 1,453
276	274	269	266
-	-	(576)	(645)
-	(1,344)	-	-
-	225	204	-
-	(241)	-	-
<u>(1,959)</u>	<u>(2,076)</u>	<u>-</u>	<u>-</u>
184	(1,295)	1,424	1,074
<u>6,902</u>	<u>8,197</u>	<u>6,773</u>	<u>5,699</u>
<u>\$ 7,086</u>	<u>\$ 6,902</u>	<u>\$ 8,197</u>	<u>\$ 6,773</u>

Not available Not available Not available Not available

Not available Not available Not available Not available

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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 8,655,632	\$ 8,655,632	\$ 8,789,604	\$ 133,972
Fees	5,441,829	5,026,047	6,004,712	978,665
Intergovernmental	16,922,107	17,806,405	19,778,863	1,972,458
Investment income	960,220	960,220	1,877,939	917,719
Miscellaneous	38,950	41,950	56,793	14,843
Total revenues	32,018,738	32,490,254	36,507,911	4,017,657
Expenditures				
Current:				
Salaries and wages	19,133,673	19,400,137	18,026,871	1,373,266
Personal benefits	5,294,199	5,340,044	4,512,313	827,731
Supplies	456,180	741,438	657,327	84,111
Other services and charges	7,769,593	8,584,786	6,506,560	2,078,226
Capital outlay	1,268,519	1,247,128	1,033,141	213,987
Total expenditures	33,922,164	35,313,533	30,736,212	4,577,321
Excess (deficiency) of revenues over expenditures	(1,903,426)	(2,823,279)	5,771,699	8,594,978
Other Financing Sources (Uses)				
Transfers in	3,027,249	3,099,819	4,457,351	1,357,532
Transfers out	(2,045,589)	(1,675,535)	(1,190,343)	485,192
Gain (loss) on sale of capital assets	2,500	2,500	17,805	15,305
Total other financing sources (uses)	984,160	1,426,784	3,284,813	1,858,029
Net change in fund balance, budgetary basis	\$ (919,266)	\$ (1,396,495)	9,056,512	\$ 10,453,007
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			25,139	
Total expenditures			(565,170)	
Total other financing sources			565,170	
Total adjustments to GAAP basis			25,139	
Net change in fund balance			9,081,651	
Fund Balances, Beginning				
			39,584,502	
Fund Balances, Ending				
			\$ 48,666,153	

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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 3,810,608	\$ 3,810,608	\$ 3,830,820	\$ 20,212
Fees	3,230,485	3,080,485	2,990,742	(89,743)
Intergovernmental	906,640	1,715,244	1,967,853	252,609
Investment income	10,775	43,517	192,033	148,516
Miscellaneous	26,900	118,265	437,397	319,132
Total revenues	7,985,408	8,768,119	9,418,845	650,726
Expenditures				
Current:				
Salaries and wages	3,074,576	2,833,432	2,761,789	71,643
Personal benefits	707,144	535,174	503,742	31,432
Supplies	1,044,011	1,083,191	759,033	324,158
Other services and charges	1,850,073	2,129,585	2,130,628	(1,043)
Debt service:				
Principal	505,000	505,000	505,000	-
Interest	194,128	194,128	194,128	-
Capital outlay	908,500	2,786,909	2,341,066	445,843
Total expenditures	8,283,432	10,067,419	9,195,386	872,033
Excess (deficiency) of revenues over expenditures	(298,024)	(1,299,300)	223,459	1,522,759
Other Financing Sources (Uses)				
Transfers in	-	5,200	34,926	29,726
Transfers out	(27,369)	(78,640)	(78,640)	-
Total other financing sources (uses)	(27,369)	(73,440)	(43,714)	29,726
Net change in fund balance, budgetary basis	\$ (325,393)	\$ (1,372,740)	179,745	\$ 1,552,485
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			18,204	
Total expenditures			(21,599)	
Total other financing sources			43,714	
Total adjustments to GAAP basis			40,319	
Net change in fund balance			220,064	
Fund Balance, Beginning			1,934,991	
Fund Balance, Ending			\$ 2,155,055	

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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ -	\$ -	\$ 156	\$ 156
Investment income	7,500	7,500	36,034	28,534
Total revenues	7,500	7,500	36,190	28,690
Expenditures				
Current:				
Other services and charges	-	160,878	160,878	-
Personal benefits	950	950	950	-
Debt service:				
Principal	920,000	920,000	920,000	-
Interest	147,400	147,400	147,400	-
Total expenditures	1,068,350	1,229,228	1,229,228	-
Excess (deficiency) of revenues over expenditures	(1,060,850)	(1,221,728)	(1,193,038)	28,690
Other Financing Sources (Uses)				
Transfers in	2,301,115	2,323,145	2,323,145	-
Total other financing sources (uses)	2,301,115	2,323,145	2,323,145	-
Net change in fund balance, budgetary basis	\$ 1,240,265	\$ 1,101,417	1,130,107	\$ 28,690
Adjustments to GAAP Basis				
Activities reported within the Nursing Home Tax Levy Fund:				
Total revenue			2,323,144	
Total other financing uses			(2,323,145)	
Total adjustments to GAAP basis			(1)	
Net change in fund balance			1,130,106	
Fund Balance (Deficit), Beginning			(1,357,794)	
Fund Balance (Deficit), Ending			\$ (227,688)	

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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 5,634,452	\$ 5,634,452	\$ 5,671,874	\$ 37,422
Intergovernmental	83,461	83,461	256,136	172,675
Investment income	314,000	314,000	498,504	184,504
Miscellaneous	-	-	24,543	24,543
 Total revenues	 6,031,913	 6,031,913	 6,451,057	 419,144
Expenditures				
Current:				
Salaries and wages	5,596,906	5,131,176	4,947,661	183,515
Personal benefits	203,860	241,299	239,326	1,973
Supplies	12,550	12,550	3,307	9,243
Other services and charges	1,214,050	1,157,603	807,808	349,795
Capital outlay	2,000	78,271	77,896	375
 Total expenditures	 7,029,366	 6,620,899	 6,075,998	 544,901
Excess (deficiency) of revenues over expenditures	(997,453)	(588,986)	375,059	964,045
Other Financing Sources (Uses)				
Transfers in	8,374	8,374	103,501	95,127
Transfers out	(86,081)	(117,877)	(117,877)	-
 Total other financing sources (uses)	 (77,707)	 (109,503)	 (14,376)	 95,127
 Net change in fund balance	 \$ (1,075,160)	 \$ (698,489)	 360,683	 \$ 1,059,172
 Fund Balance, Beginning			 12,964,350	
 Fund Balance, Ending			 \$ 13,325,033	

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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 7,048,229	\$ 12,351,190	\$ 8,083,109	\$ (4,268,081)
Investment income	-	-	526,556	526,556
Miscellaneous	-	-	18,400	18,400
Total revenues	<u>7,048,229</u>	<u>12,351,190</u>	<u>8,628,065</u>	<u>(3,723,125)</u>
Expenditures				
Current:				
Supplies	-	33,308	32,545	763
Other services and charges	963,594	1,170,023	1,897,566	(727,543)
Capital outlay	<u>6,084,635</u>	<u>10,070,740</u>	<u>5,194,721</u>	<u>4,876,019</u>
Total expenditures	<u>7,048,229</u>	<u>11,274,071</u>	<u>7,124,832</u>	<u>4,149,239</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>1,077,119</u>	<u>1,503,233</u>	<u>426,114</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>(1,518,681)</u>	<u>(1,518,681)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(1,518,681)</u>	<u>(1,518,681)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (441,562)</u>	<u>(15,448)</u>	<u>\$ 426,114</u>
Fund Balance, Beginning				<u>-</u>
Fund Balance (Deficit), Ending			<u>\$ (15,448)</u>	

Rock Island County

Notes to Required Supplementary Information
Year Ended November 30, 2024

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The final budget is as amended 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 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, 2024

	General	Child Welfare	Working Cash
Assets			
Cash and cash equivalents	\$ 46,187,393	\$ 15,000	\$ 600,570
Receivables:			
Property taxes receivable	9,043,770	-	-
Accounts receivable, net	244,774	-	-
Accrued interest receivable	337,409	-	3,620
Due from other governments	4,226,098	-	-
Due from other funds	192,699	66,547	-
Other assets	525,433	-	-
Advances to other funds	729,501	-	-
 Total assets	 \$ 61,487,077	 \$ 81,547	 \$ 604,190
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 1,363,182	\$ 81,547	\$ -
Accrued liabilities	1,230,726	-	-
Due to fiduciary funds	1,502,300	-	-
Due to other funds	157,857	-	-
Unearned revenues	44,166	-	-
 Total liabilities	 4,298,231	 81,547	 -
Deferred Inflows of Resources			
Property taxes levied for future periods	8,028,132	-	-
Unavailable for intergovernmental	1,108,552	-	-
 Total deferred inflows of resources	 9,136,684	 -	 -
Fund Balances			
Nonspendable	1,254,934	-	-
Restricted	-	-	604,190
Unassigned	46,797,228	-	-
 Total fund balances	 48,052,162	 -	 604,190
 Total liabilities, deferred inflows of resources and fund balances	 \$ 61,487,077	 \$ 81,547	 \$ 604,190

Sheriff Crime Lab	Eliminations	Total General Fund
\$ 9,740	\$ -	\$ 46,812,703
-	-	9,043,770
-	-	244,774
61	-	341,090
-	-	4,226,098
-	(66,547)	192,699
-	-	525,433
-	-	729,501
\$ 9,801	\$ (66,547)	\$ 62,116,068
\$ -	\$ -	\$ 1,444,729
-	-	1,230,726
-	-	1,502,300
-	(66,547)	91,310
-	-	44,166
-	(66,547)	4,313,231
-	-	8,028,132
-	-	1,108,552
-	-	9,136,684
-	-	1,254,934
-	-	604,190
9,801	-	46,807,029
9,801	-	48,666,153
\$ 9,801	\$ (66,547)	\$ 62,116,068

Rock Island County, Illinois

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

General Fund

Year Ended November 30, 2024

	General	Child Welfare	Working Cash
Revenues			
Property taxes	\$ 8,789,604	\$ -	\$ -
Fees	6,004,712	-	-
Intergovernmental	19,778,863	-	-
Investment income	1,877,939	-	24,489
Miscellaneous	56,793	-	-
 Total revenues	 36,507,911	 -	 24,489
Expenditures			
Current:			
General government	9,401,062	-	-
Public safety	7,381,387	-	-
Corrections	4,800,924	-	-
Judiciary and legal	8,119,698	565,170	-
Capital outlay	1,033,141	-	-
 Total expenditures	 30,736,212	 565,170	 -
 Excess (deficiency) of revenues over expenditures	 5,771,699	 (565,170)	 24,489
Other Financing Sources (Uses)			
Transfers in	4,457,351	565,170	-
Transfers out	(1,190,343)	-	-
Proceeds from sale of capital assets	17,805	-	-
 Total other financing sources (uses)	 3,284,813	 565,170	 -
 Net change in fund balances	 9,056,512	 -	 24,489
 Fund Balances, Beginning	 38,995,650	 -	 579,701
 Fund Balances, Ending	 \$ 48,052,162	 \$ -	 \$ 604,190

Sheriff Crime Lab	Eliminations	Total General Fund
\$ -	\$ -	\$ 8,789,604
270	-	6,004,982
-	-	19,778,863
380	-	1,902,808
-	-	56,793
<hr/> 650	<hr/> -	<hr/> 36,533,050
 - - - - -	 - - - - -	 9,401,062
- - - - -	- - - - -	7,381,387
- - - - -	- - - - -	4,800,924
- - - - -	- - - - -	8,684,868
- - - - -	- - - - -	1,033,141
<hr/> - - - - -	<hr/> - - - - -	<hr/> 31,301,382
 650	 - - - - -	 5,231,668
 - - - - -	 (566,643)	 4,455,878
- - - - -	566,643	(623,700)
<hr/> - - - - -	<hr/> - - - - -	<hr/> 17,805
<hr/> - - - - -	<hr/> - - - - -	<hr/> 3,849,983
 650	 - - - - -	 9,081,651
<hr/> 9,151	<hr/> - - - - -	<hr/> 39,584,502
<hr/> \$ 9,801	<hr/> \$ -	<hr/> \$ 48,666,153

Rock Island County, Illinois

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -

General Sub-Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)
Revenues				
Fees:				
Circuit clerk fees	\$ 1,455,000	\$ 1,455,000	\$ 1,177,832	\$ (277,168)
County recorder fees	1,347,000	843,246	787,398	(55,848)
State's attorney fees	46,922	46,922	38,742	(8,180)
County sheriff fees	175,000	175,000	185,339	10,339
Other	2,417,907	2,505,879	3,815,401	1,309,522
Total fees	<u>5,441,829</u>	<u>5,026,047</u>	<u>6,004,712</u>	<u>978,665</u>
Property taxes:				
Property taxes	8,030,632	8,030,632	8,024,756	(5,876)
Penalties and interest	625,000	625,000	764,848	139,848
Total property taxes	<u>8,655,632</u>	<u>8,655,632</u>	<u>8,789,604</u>	<u>133,972</u>
Intergovernmental:				
Salary reimbursements	2,700,790	2,805,524	2,718,480	(87,044)
Sales and use tax	6,055,000	6,055,000	9,114,408	3,059,408
State income tax	2,225,000	2,225,000	2,875,568	650,568
Replacement tax	5,779,117	5,779,117	4,279,059	(1,500,058)
Other	162,200	941,764	791,348	(150,416)
Total intergovernmental	<u>16,922,107</u>	<u>17,806,405</u>	<u>19,778,863</u>	<u>1,972,458</u>
Investment income	960,220	960,220	1,877,939	917,719
Miscellaneous	38,950	41,950	56,793	14,843
Total revenues	<u>32,018,738</u>	<u>32,490,254</u>	<u>36,507,911</u>	<u>4,017,657</u>
Other Financing Sources				
Transfers in	3,027,249	3,099,819	4,457,351	1,357,532
Proceeds from sale of capital assets	2,500	2,500	17,805	15,305
Total other financing sources	<u>3,029,749</u>	<u>3,102,319</u>	<u>4,475,156</u>	<u>1,372,837</u>
Total revenues and other financing sources	<u>\$ 35,048,487</u>	<u>\$ 35,592,573</u>	<u>\$ 40,983,067</u>	<u>\$ 5,390,494</u>

Rock Island County, Illinois

Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual -

General Sub-Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)
Expenditures				
Assessment map:				
Salaries and wages	\$ 278,699	\$ 287,556	\$ 277,426	\$ 10,130
Supplies	4,250	7,715	6,295	1,420
Other services and charges	78,155	74,690	49,675	25,015
Total assessment map	361,104	369,961	333,396	36,565
Auditor:				
Salaries and wages	215,070	215,070	207,486	7,584
Supplies	440	1,365	1,315	50
Other services and charges	5,700	7,247	5,958	1,289
Total auditor	221,210	223,682	214,759	8,923
Board of review:				
Salaries and wages	56,403	56,403	42,256	14,147
Supplies	2,650	2,650	2,323	327
Other services and charges	11,650	11,650	3,904	7,746
Total board of review	70,703	70,703	48,483	22,220
Building maintenance:				
Salaries and wages	93,234	108,197	108,188	9
Supplies	11,500	11,500	10,444	1,056
Other services and charges	21,500	31,437	28,697	2,740
Capital outlay	20,000	20,000	18,362	1,638
Total building maintenance	146,234	171,134	165,691	5,443
Circuit clerk:				
Salaries and wages	1,806,472	1,806,472	1,779,258	27,214
Supplies	-	174,444	173,949	495
Other services and charges	-	17,620	8,390	9,230
Capital outlay	-	84,117	84,117	-
Total circuit clerk	1,806,472	2,082,653	2,045,714	36,939
Circuit court:				
Salaries and wages	179,662	181,522	181,425	97
Supplies	13,000	13,000	11,483	1,517
Other services and charges	869,000	1,588,017	1,210,351	377,666
Capital outlay	10,000	104,283	94,283	10,000
Total circuit court	1,071,662	1,886,822	1,497,542	389,280

Rock Island County, Illinois

Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual -

General Sub-Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)
Coroner:				
Salaries and wages	\$ 140,365	\$ 140,409	\$ 140,409	\$ -
Personal benefits	1,000	1,722	722	1,000
Other services and charges	142,000	141,956	106,360	35,596
Total coroner	283,365	284,087	247,491	36,596
County administration:				
Salaries and wages	200,141	200,141	196,397	3,744
Supplies	1,000	2,200	2,004	196
Other services and charges	9,650	8,450	2,379	6,071
Total county administration	210,791	210,791	200,780	10,011
County board:				
Salaries and wages	63,130	161,230	151,576	9,654
Supplies	1,100	1,117	738	379
Other services and charges	176,248	179,781	117,692	62,089
Total county board	240,478	342,128	270,006	72,122
County clerk:				
Salaries and wages	910,208	910,208	629,913	280,295
Supplies	28,770	30,468	16,084	14,384
Other services and charges	1,373,656	1,375,732	546,633	829,099
Capital outlay	-	20,474	14,734	5,740
Total county clerk	2,312,634	2,336,882	1,207,364	1,129,518
County zoning:				
Salaries and wages	321,895	321,895	297,482	24,413
Personal benefits	750	750	-	750
Supplies	2,200	9,814	9,742	72
Other services and charges	143,974	159,249	48,223	111,026
Capital outlay	30,000	28,211	5,610	22,601
Total county zoning	498,819	519,919	361,057	158,862
Court services:				
Salaries and wages	2,190,297	2,190,297	2,063,657	126,640
Supplies	7,900	28,618	26,405	2,213
Other services and charges	59,980	160,470	149,221	11,249
Total court services	2,258,177	2,379,385	2,239,283	140,102

Rock Island County, Illinois

Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual -

General Sub-Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)
General County services:				
Salaries and wages	\$ 113,424	\$ 113,424	\$ 113,114	\$ 310
Personal benefits	5,166,649	5,206,554	4,399,319	807,235
Supplies	1,000	16,270	3,273	12,997
Other services and charges	435,085	549,240	464,026	85,214
Capital outlay	-	16,505	16,505	-
Total general county services	5,716,158	5,901,993	4,996,237	905,756
Information systems:				
Salaries and wages	432,491	432,491	390,585	41,906
Supplies	10,850	27,850	23,833	4,017
Other services and charges	182,025	168,025	147,542	20,483
Capital outlay	14,000	21,000	20,571	429
Total information systems	639,366	649,366	582,531	66,835
Liquor commission:				
Other services and charges	300	300	72	228
Total liquor commission	300	300	72	228
Public defender:				
Salaries and wages	830,218	830,218	782,259	47,959
Supplies	13,000	13,000	2,352	10,648
Other services and charges	37,000	37,000	14,070	22,930
Capital outlay	6,000	6,000	1,729	4,271
Total public defender	886,218	886,218	800,410	85,808
Recorder:				
Salaries and wages	325,224	326,085	326,085	-
Total recorder	325,224	326,085	326,085	-
Sheriff:				
Salaries and wages	8,565,657	8,669,764	8,326,147	343,617
Personal benefits	125,800	131,018	112,272	18,746
Supplies	328,820	371,826	349,815	22,011
Other services and charges	3,825,780	3,760,760	3,404,252	356,508
Capital outlay	1,184,519	938,344	769,036	169,308
Total sheriff	14,030,576	13,871,712	12,961,522	910,190

Rock Island County, Illinois

Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual -

General Sub-Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget (Negative)
State's attorney:				
Salaries and wages	\$ 1,970,336	\$ 1,998,107	\$ 1,564,126	\$ 433,981
Supplies	23,100	23,001	12,179	10,822
Other services and charges	326,700	241,972	140,573	101,399
Capital outlay	4,000	8,194	8,194	-
Total state's attorney	<u>2,324,136</u>	<u>2,271,274</u>	<u>1,725,072</u>	<u>546,202</u>
Superintendent of educational services region:				
Salaries and wages	54,472	54,472	54,471	1
Other services and charges	13,391	13,391	13,391	-
Total superintendent of educational services region	<u>67,863</u>	<u>67,863</u>	<u>67,862</u>	<u>1</u>
Treasurer:				
Salaries and wages	386,275	396,176	394,611	1,565
Supplies	6,600	6,600	5,093	1,507
Other services and charges	57,799	57,799	45,151	12,648
Total treasurer	<u>450,674</u>	<u>460,575</u>	<u>444,855</u>	<u>15,720</u>
Total general fund:				
Salaries and wages	19,133,673	19,400,137	18,026,871	1,373,266
Personal benefits	5,294,199	5,340,044	4,512,313	827,731
Supplies	456,180	741,438	657,327	84,111
Other services and charges	7,769,593	8,584,786	6,506,560	2,078,226
Capital outlay	1,268,519	1,247,128	1,033,141	213,987
Total expenditures	<u>33,922,164</u>	<u>35,313,533</u>	<u>30,736,212</u>	<u>4,577,321</u>
Other Financing Uses				
Transfers out	<u>2,045,589</u>	<u>1,675,535</u>	<u>1,190,343</u>	<u>485,192</u>
Total other financing uses	<u>2,045,589</u>	<u>1,675,535</u>	<u>1,190,343</u>	<u>485,192</u>
Total expenditures and other financing uses	\$ 35,967,753	\$ 36,989,068	\$ 31,926,555	\$ 5,062,513

Rock Island County, Illinois

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

Child Welfare Sub-Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Current:				
Other services and charges	815,000	815,000	565,170	249,830
Total expenditures	815,000	815,000	565,170	249,830
Excess (deficiency) of revenues over expenditures	(815,000)	(815,000)	(565,170)	249,830
Other Financing Sources (Uses)				
Transfers in	815,000	815,000	565,170	(249,830)
Total other financing sources (uses)	815,000	815,000	565,170	(249,830)
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund Balance, Beginning				-
Fund Balance, Ending			\$ -	

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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 250	\$ 250	\$ 270	\$ 20
Investment income	200	200	380	180
Total revenues	450	450	650	200
Expenditures	-	-	-	-
Net change in fund balance	\$ 450	\$ 450	650	\$ 200
Fund Balance, Beginning				9,151
Fund Balance, Ending				\$ 9,801

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 Balance Sheet -
Nonmajor Governmental Funds
November 30, 2024

	Special Revenue		
	Animal Control	Arrestee Medical Costs	Child Advocacy
Assets			
Cash and cash equivalents	\$ 12,346	\$ 41,480	\$ -
Receivables:			
Property taxes receivable	-	-	117,587
Accounts receivable, net	38,185	-	-
Accrued interest receivable	160	281	280
Due from other governments	-	338	-
Due from other funds	-	-	-
Other assets	-	-	-
Total assets	\$ 50,691	\$ 42,099	\$ 117,867
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities			
Accounts payable	\$ 51,722	\$ -	\$ 3,491
Accrued liabilities	488,801	-	-
Due to other governments	6,146	-	-
Due to other funds	1,909	-	-
Unearned revenues	-	-	-
Advances from other funds	124,000	-	-
Total liabilities	672,578	-	3,491
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	-	42,099	-
Unassigned	(621,887)	-	-
Total fund balances (deficits)	(621,887)	42,099	-
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 50,691	\$ 42,099	\$ 117,867

Special Revenue

Collectors Tax Fee	Community Mental Health	County Bridge	County Clerk Document	County Extension Education	County Health
\$ 160,176	\$ 2,380,649	\$ 3,153,591	\$ 353,874	\$ -	\$ 3,085,564
-	2,334,568	1,123,209	5,746	238,692	1,288,603
-	539	-	213	-	38,601
754	19,582	21,399	2,383	568	23,327
52,090	-	-	-	-	665,506
-	-	-	-	-	-
-	5,536	-	1,330	-	2,396
\$ 213,020	\$ 4,740,874	\$ 4,298,199	\$ 363,546	\$ 239,260	\$ 5,103,997
\$ -	\$ 362,258	\$ 2,754	\$ 1,229	\$ 7,078	\$ 160,632
-	1,304	-	-	-	99,684
-	-	-	-	-	-
-	26,031	-	1,330	-	5,908
-	-	-	-	-	242,969
-	-	-	-	-	-
-	389,593	2,754	2,559	7,078	509,193
-	2,269,735	1,103,500	-	232,182	1,253,466
-	-	-	-	-	276,083
-	2,269,735	1,103,500	-	232,182	1,529,549
-	5,536	-	1,330	-	2,396
213,020	2,076,010	3,191,945	359,657	-	3,062,859
-	-	-	-	-	-
213,020	2,081,546	3,191,945	360,987	-	3,065,255
\$ 213,020	\$ 4,740,874	\$ 4,298,199	\$ 363,546	\$ 239,260	\$ 5,103,997

(Continued)

Rock Island County, Illinois

Combining Balance Sheet -
Nonmajor Governmental Funds
November 30, 2024

	Special Revenue		
	County Highway	County Law Library	Court Automation
Assets			
Cash and cash equivalents	\$ 1,638,480	\$ 242,391	\$ 1,246,637
Receivables:			
Property taxes receivable	2,300,428	-	-
Accounts receivable, net	-	7,785	14,294
Accrued interest receivable	13,247	1,638	8,637
Due from other governments	-	-	-
Due from other funds	-	-	-
Other assets	5,098	-	-
Total assets	\$ 3,957,253	\$ 251,814	\$ 1,269,568
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities			
Accounts payable	\$ 333,509	\$ 13,149	\$ -
Accrued liabilities	21,926	221	-
Due to other governments	-	-	-
Due to other funds	9,324	-	941
Unearned revenues	-	-	-
Advances from other funds	-	-	-
Total liabilities	364,759	13,370	941
Deferred Inflows of Resources			
Property taxes levied for future periods	2,247,366	-	-
Unavailable for intergovernmental	-	-	-
Total deferred inflows of resources	2,247,366	-	-
Fund Balances (Deficits)			
Nonspendable	5,098	-	-
Restricted	1,340,030	238,444	1,268,627
Unassigned	-	-	-
Total fund balances (deficits)	1,345,128	238,444	1,268,627
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 3,957,253	\$ 251,814	\$ 1,269,568

Special Revenue

Court Document Storage	Court Security	Illinois Municipal Retirement	Federal Social Security	GIS 2005	Hillsdale Special Service Area
\$ 1,156,777	\$ 1,402,110	\$ 5,627,456	\$ 2,202,556	\$ 25,078	\$ 62,230
-	-	3,679,516	1,806,587	-	11,628
14,402	-	-	803	120	-
7,841	8,358	40,630	17,641	79	432
569	16,689	-	-	-	-
-	-	8,254	4,784	1,089	-
-	-	-	-	-	-
\$ 1,179,589	\$ 1,427,157	\$ 9,355,856	\$ 4,032,371	\$ 26,366	\$ 74,290
\$ 3,337	\$ (77)	\$ 315,207	\$ 1,482	\$ 120	\$ 1,910
3,060	14,232	373,771	35,000	3,609	-
-	-	-	-	-	-
1,620	-	3,265	1,839	-	-
-	-	-	-	-	-
-	22,000	-	-	40,000	-
8,017	36,155	692,243	38,321	43,729	1,910
-	-	3,575,801	1,756,290	-	11,250
-	-	-	-	-	-
-	-	3,575,801	1,756,290	-	11,250
1,171,572	1,391,002	5,087,812	2,237,760	-	61,130
-	-	-	-	(17,363)	-
1,171,572	1,391,002	5,087,812	2,237,760	(17,363)	61,130
\$ 1,179,589	\$ 1,427,157	\$ 9,355,856	\$ 4,032,371	\$ 26,366	\$ 74,290

(Continued)

Rock Island County, Illinois

Combining Balance Sheet -
Nonmajor Governmental Funds
November 30, 2024

			Special Revenue		
			Maintenance		
			and Child		
			Support		
			Collection		
	Workforce			Metropolitan	
	Investment	Act		Enforcement	
				Group	
Assets					
Cash and cash equivalents		\$	283,787	\$	-
Receivables:					
Property taxes receivable		-	-		-
Accounts receivable, net		-	2,558		-
Accrued interest receivable		-	-		-
Due from other governments		-	3,091		-
Due from other funds		-	-		-
Other assets		-	-		-
Total assets		\$	289,436	\$	-
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)					
Liabilities					
Accounts payable		\$	159	\$	-
Accrued liabilities		-	1,055		-
Due to other governments		-	-		-
Due to other funds		-	1,226		-
Unearned revenues		-	2,380		-
Advances from other funds		-	-		-
Total liabilities		-	4,820	-	-
Deferred Inflows of Resources					
Property taxes levied for future periods		-	-		-
Unavailable for intergovernmental		-	-		-
Total deferred inflows of resources		-	-	-	-
Fund Balances (Deficits)					
Nonspendable		-	-		-
Restricted		-	284,616		-
Unassigned		-	-		-
Total fund balances (deficits)		-	284,616	-	-
Total liabilities, deferred inflows of resources and fund balances (deficits)		\$	289,436	\$	-

Special Revenue

Motor Fuel Tax	Probation Services Fee	Recorder's Document	State's Attorney		Treasurer's Automation	Veterans Assistance
			Drug Enforcement			
\$ 12,511,545	\$ 1,030,122	\$ 953,402	\$ 157,741	\$ 158,356	\$ 776,341	
-	-	-	-	-	-	818,062
-	11,095	-	6,846	39	-	-
82,438	-	6,173	1,087	778	-	5,897
279,059	-	-	12,500	16,550	-	-
-	5,999	1,521	33,508	-	-	-
-	-	-	-	17,083	-	21,067
\$ 12,873,042	\$ 1,047,216	\$ 961,096	\$ 211,682	\$ 192,806	\$ 1,621,367	
\$ 82,924	\$ 41,348	\$ 3,182	\$ -	\$ 251	\$ 18,661	
10,597	200	2,429	1,349	-	-	8,251
-	-	-	-	-	-	-
-	2,245	51	31,250	-	-	418
-	-	-	-	-	-	-
-	-	-	-	-	-	-
93,521	43,793	5,662	32,599	251	27,330	
-	-	-	-	-	-	802,813
-	-	-	-	-	-	-
-	-	-	-	-	-	802,813
-	-	-	-	-	-	17,083
12,779,521	1,003,423	955,434	179,083	175,472	21,067	
-	-	-	-	-	-	770,157
12,779,521	1,003,423	955,434	179,083	192,555	791,224	
\$ 12,873,042	\$ 1,047,216	\$ 961,096	\$ 211,682	\$ 192,806	\$ 1,621,367	

(Continued)

Rock Island County, Illinois

Combining Balance Sheet -
Nonmajor Governmental Funds
November 30, 2024

	Special Revenue		
	Zuma-Canoe Creek Special Service Area	Circuit Clerk Administration Cost	Hotel/Motel Tax
Assets			
Cash and cash equivalents	\$ 209,165	\$ 668,970	\$ 1,408
Receivables:			
Property taxes receivable	52,148	-	-
Accounts receivable, net	-	6,713	-
Accrued interest receivable	1,436	4,558	8
Due from other governments	-	-	62,363
Due from other funds	-	-	-
Other assets	-	-	-
Total assets	\$ 262,749	\$ 680,241	\$ 63,779
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities			
Accounts payable	\$ 6,190	\$ 252	\$ 62,363
Accrued liabilities	-	1,144	-
Due to other governments	-	-	-
Due to other funds	-	-	-
Unearned revenues	-	-	-
Advances from other funds	-	-	-
Total liabilities	6,190	1,396	62,363
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	204,802	678,845	1,416
Unassigned	-	-	-
Total fund balances (deficits)	204,802	678,845	1,416
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 262,749	\$ 680,241	\$ 63,779

Special Revenue

Drug Court Grant	Coroner Fee	Federal Seized and Forfeited Property	Covemakers Buy-Out	IDOT Grant	Public Defender Automation
\$ 184,670	\$ 273,712	\$ 37,173	\$ -	\$ 84,998	\$ 186,983
-	-	-	-	-	-
543	6,550	-	-	-	80
1,249	1,693	289	-	-	942
-	-	-	-	248,493	-
-	-	-	-	-	-
-	-	-	858	-	-
\$ 186,462	\$ 281,955	\$ 37,462	\$ 858	\$ 333,491	\$ 188,005
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ -	\$ 999	\$ -	\$ 34	\$ 108,160	\$ -
-	-	-	-	-	-
-	-	-	-	40,900	-
-	526	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	1,525	-	34	149,060	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	-	-	-	-
-	-	-	-	140,333	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	-	-	140,333	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
-	-	-	858	-	-
186,462	280,430	37,462	-	44,098	188,005
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
(34)	-	-	-	-	-
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
186,462	280,430	37,462	824	44,098	188,005
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 186,462	\$ 281,955	\$ 37,462	\$ 858	\$ 333,491	\$ 188,005

(Continued)

Rock Island County, Illinois

Combining Balance Sheet -
Nonmajor Governmental Funds
November 30, 2024

	Debt Service	Capital Project	Total Nonmajor Governmental Funds
Assets			
Cash and cash equivalents	\$ -	\$ 217	\$ 40,309,985
Receivables:			
Property taxes receivable	5,433,922	-	19,210,696
Accounts receivable, net	-	-	149,366
Accrued interest receivable	12,116	-	285,901
Due from other governments	-	-	1,357,248
Due from other funds	-	-	55,155
Other assets	-	-	53,368
Total assets	\$ 5,446,038	\$ 217	\$ 61,421,719
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)			
Liabilities			
Accounts payable	\$ 150,969	\$ -	\$ 1,733,293
Accrued liabilities	-	-	1,066,633
Due to other governments	-	-	47,046
Due to other funds	-	-	87,883
Unearned revenues	-	-	245,349
Advances from other funds	-	-	186,000
Total liabilities	150,969	-	3,366,204
Deferred Inflows of Resources			
Property taxes levied for future periods	5,295,069	-	18,713,605
Unavailable for intergovernmental	-	-	416,416
Total deferred inflows of resources	5,295,069	-	19,130,021
Fund Balances (Deficits)			
Nonspendable	-	-	53,368
Restricted	-	217	39,511,410
Unassigned	-	-	(639,284)
Total fund balances (deficits)	-	217	38,925,494
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 5,446,038	\$ 217	\$ 61,421,719

(Concluded)

Rock Island County, Illinois

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

Nonmajor Governmental Funds

Year Ended November 30, 2024

	Special Revenue		
	Animal Control	Arrestee Medical Costs	Child Advocacy
Revenues			
Property taxes	\$ -	\$ -	\$ 115,561
Fees	556,187	5,127	-
Intergovernmental	1,779	-	-
Investment income	1,698	1,738	281
Miscellaneous	110,874	-	-
 Total revenues	 670,538	 6,865	 115,842
Expenditures			
Current:			
General government	-	-	-
Public safety	1,037,175	-	-
Corrections	-	-	-
Judiciary and legal	-	-	-
Transportation and public works	-	-	-
Social services	-	-	115,842
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	103,700	-	-
 Total expenditures	 1,140,875	 -	 115,842
 Excess (deficiency) of revenues over expenditures	 (470,337)	 6,865	 -
Other Financing Sources (Uses)			
Transfers in	443,700	-	-
Transfers out	-	(10,000)	-
 Total other financing sources (uses)	 443,700	 (10,000)	 -
 Net change in fund balances	 (26,637)	 (3,135)	 -
Fund Balances (Deficits), Beginning	 (595,250)	 45,234	 -
Fund Balances (Deficits), Ending	 \$ (621,887)	 \$ 42,099	 \$ -

Special Revenue

Collectors Tax Fee	Community Mental Health	County Bridge	County Clerk Document	County Extension Education	County Health
\$ -	\$ 2,333,588	\$ 709,397	\$ -	\$ 234,322	\$ 1,264,711
52,090	-	-	32,311	-	479,635
-	-	-	-	-	3,298,722
4,572	84,328	113,813	14,356	568	122,440
-	-	-	-	-	1,038
56,662	2,417,916	823,210	46,667	234,890	5,166,546
 3,782	 -	 -	 2,642	 -	 -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	74,696	-	-	-
-	2,129,956	-	-	234,890	4,526,224
 3,702	 -	 -	 -	 -	 -
-	-	-	-	-	34,644
7,484	2,129,956	74,696	2,642	234,890	4,560,868
 49,178	 287,960	 748,514	 44,025	 -	 605,678
 - (6,500)	 41,100 (128,539)	 - (37,150)	 - (8,543)	 -	 2,531 (213,785)
(6,500)	(87,439)	(37,150)	(8,543)	-	(211,254)
42,678	200,521	711,364	35,482	-	394,424
170,342	1,881,025	2,480,581	325,505	-	2,670,831
\$ 213,020	\$ 2,081,546	\$ 3,191,945	\$ 360,987	\$ -	\$ 3,065,255

(Continued)

Rock Island County, Illinois

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

Year Ended November 30, 2024

	Special Revenue		
	County Highway	County Law Library	Court Automation
Revenues			
Property taxes	\$ 1,909,896	\$ -	\$ -
Fees	49,497	106,325	211,121
Intergovernmental	-	-	-
Investment income	49,190	9,839	48,241
Miscellaneous	136,389	-	-
 Total revenues	 2,144,972	 116,164	 259,362
Expenditures			
Current:			
General government	-	-	3,323
Public safety	-	-	-
Corrections	-	-	-
Judiciary and legal	-	91,257	22,172
Transportation and public works	1,661,724	-	-
Social services	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	398,887	-	-
 Total expenditures	 2,060,611	 91,257	 25,495
 Excess (deficiency) of revenues over expenditures	 84,361	 24,907	 233,867
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	(293,679)	-	-
 Total other financing sources (uses)	 (293,679)	 -	 -
 Net change in fund balances	 (209,318)	 24,907	 233,867
Fund Balances (Deficits), Beginning	 1,554,446	 213,537	 1,034,760
Fund Balances (Deficits), Ending	 \$ 1,345,128	 \$ 238,444	 \$ 1,268,627

Special Revenue

Court Document Storage	Court Security	Illinois Municipal Retirement	Federal Social Security	GIS 2005	Hillsdale Special Service Area
\$ - 229,925	\$ - 240,696	\$ 3,733,087	\$ 1,810,362	\$ - 191,771	\$ 11,294
-	-	-	-	-	-
46,985	43,354	189,123	79,225	441	2,403
-	-	-	3,159	-	-
276,910	284,050	3,922,210	1,892,746	192,212	13,697
-	-	3,683,242	1,763,795	245,013	-
-	-	-	-	-	-
210,981	657,598	-	-	-	-
-	-	-	-	-	7,153
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,697	-
210,981	657,598	3,683,242	1,763,795	246,710	7,153
65,929	(373,548)	238,968	128,951	(54,498)	6,544
47,342	753,229	84,872	48,739	30,000	-
-	-	(27,014)	(8,109)	-	-
47,342	753,229	57,858	40,630	30,000	-
113,271	379,681	296,826	169,581	(24,498)	6,544
1,058,301	1,011,321	4,790,986	2,068,179	7,135	54,586
\$ 1,171,572	\$ 1,391,002	\$ 5,087,812	\$ 2,237,760	\$ (17,363)	\$ 61,130

(Continued)

Rock Island County, Illinois

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

Nonmajor Governmental Funds

Year Ended November 30, 2024

	Workforce Investment Act	Special Revenue Maintenance and Child Support Collection	Metropolitan Enforcement Group
Revenues			
Property taxes	\$ -	\$ -	\$ -
Fees	-	59,219	-
Intergovernmental	2,171,834	15,124	149,388
Investment income	-	-	-
Miscellaneous	-	-	-
 Total revenues	 2,171,834	 74,343	 149,388
Expenditures			
Current:			
General government	-	-	-
Public safety	-	-	149,388
Corrections	-	-	-
Judiciary and legal	-	76,130	-
Transportation and public works	-	-	-
Social services	2,171,834	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
 Total expenditures	 2,171,834	 76,130	 149,388
 Excess (deficiency) of revenues over expenditures	 -	 (1,787)	 -
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	-	-	-
 Total other financing sources (uses)	 -	 -	 -
 Net change in fund balances	 -	 (1,787)	 -
Fund Balances (Deficits), Beginning	 -	 286,403	 -
Fund Balances (Deficits), Ending	 \$ -	 \$ 284,616	 \$ -

Special Revenue

Motor Fuel Tax	Probation Services Fee	Recorder's Document	State's Attorney	Treasurer's Automation	Veterans Assistance
			Drug Enforcement		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 548,883
3,618,009	194,660	329,983	17,304	58,733	-
493,882	-	-	37,500	-	-
3,004	-	36,208	6,521	4,515	32,628
		-	-	-	555
4,114,895	194,660	366,191	61,325	63,248	582,066
		177,169	-	38,476	-
		-	-	-	-
		-	-	-	-
		284,382	38,043	-	-
2,023,231	-	-	-	-	-
		-	-	-	580,626
		-	-	-	-
		-	-	-	-
270,253	15,306	-	-	-	-
2,293,484	299,688	177,169	38,043	38,476	580,626
1,821,411	(105,028)	189,022	23,282	24,772	1,440
-	44,826	-	-	-	-
-	(21,157)	(26,858)	-	(10,000)	(23,763)
-	23,669	(26,858)	-	(10,000)	(23,763)
1,821,411	(81,359)	162,164	23,282	14,772	(22,323)
10,958,110	1,084,782	793,270	155,801	177,783	813,547
\$ 12,779,521	\$ 1,003,423	\$ 955,434	\$ 179,083	\$ 192,555	\$ 791,224

(Continued)

Rock Island County, Illinois

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

Nonmajor Governmental Funds

Year Ended November 30, 2024

	Special Revenue		
	Zuma-Canoe Creek Special Service Area	Circuit Clerk Administration Cost	Hotel/Motel Tax
Revenues			
Property taxes	\$ 51,567	\$ -	\$ -
Fees	-	105,710	-
Intergovernmental	-	-	270,580
Investment income	7,688	27,744	44
Miscellaneous	-	-	-
 Total revenues	 59,255	 133,454	 270,624
Expenditures			
Current:			
General government	-	71,481	270,580
Public safety	-	-	-
Corrections	-	-	-
Judiciary and legal	-	34,345	-
Transportation and public works	26,695	-	-
Social services	-	-	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Capital outlay	-	-	-
 Total expenditures	 26,695	 105,826	 270,580
Excess (deficiency) of revenues over expenditures	32,560	27,628	44
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers out	-	-	-
 Total other financing sources (uses)	 -	 -	 -
Net change in fund balances	32,560	27,628	44
Fund Balances (Deficits), Beginning	172,242	651,217	1,372
Fund Balances (Deficits), Ending	<u>\$ 204,802</u>	<u>\$ 678,845</u>	<u>\$ 1,416</u>

Special Revenue

Drug Court Grant	Coroner Fee	Federal Seized and Forfeited Property	Covemakers Buy-Out	IDOT Grant	Public Defender Automation
\$ - 8,428	\$ - 88,254	\$ - -	\$ - -	\$ - -	\$ - 120,916
- -	- -	- -	- -	633,131	- -
7,523	9,584	2,003	- -	92	4,117
- -	- -	- -	- -	- -	- -
15,951	97,838	2,003	- -	633,223	125,033
<hr/>					
- -	- -	- -	33	- -	- -
- -	14,363	570	- -	- -	- -
855	- -	- -	- -	- -	39,433
- -	- -	- -	- -	542,900	- -
- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -
- -	- -	33,537	- -	- -	- -
855	14,363	34,107	33	542,900	39,433
<hr/>					
15,096	83,475	(32,104)	(33)	90,323	85,600
<hr/>					
- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -
- -	- -	- -	- -	- -	- -
15,096	83,475	(32,104)	(33)	90,323	85,600
171,366	196,955	69,566	857	(46,225)	102,405
\$ 186,462	\$ 280,430	\$ 37,462	\$ 824	\$ 44,098	\$ 188,005

(Continued)

Rock Island County, Illinois

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

Nonmajor Governmental Funds

Year Ended November 30, 2024

	Debt Service	Capital Project	Total Nonmajor Governmental Funds
Revenues			
Property taxes	\$ 4,997,799	\$ -	\$ 17,720,467
Fees	-	-	3,137,892
Intergovernmental	-	-	10,196,067
Investment income	12,116	-	1,457,260
Miscellaneous	-	-	255,019
 Total revenues	 5,009,915	 -	 32,766,705
Expenditures			
Current:			
General government	57,813	-	6,317,349
Public safety	-	-	1,201,496
Corrections	-	-	855
Judiciary and legal	-	-	1,454,341
Transportation and public works	-	-	4,336,399
Social services	-	-	9,759,372
Debt service:			
Principal	695,000	-	695,000
Interest and fiscal charges	1,156,717	-	1,160,419
Capital outlay	-	-	858,024
 Total expenditures	 1,909,530	 -	 25,783,255
 Excess (deficiency) of revenues over expenditures	 3,100,385	 -	 6,983,450
Other Financing Sources (Uses)			
Transfers in	-	-	1,496,339
Transfers out	(3,100,385)	-	(3,915,482)
 Total other financing sources (uses)	 (3,100,385)	 -	 (2,419,143)
 Net change in fund balances	 -	 -	 4,564,307
Fund Balances (Deficits), Beginning	-	217	34,361,187
Fund Balances (Deficits), Ending	\$ -	\$ 217	\$ 38,925,494

(Concluded)

Rock Island County, Illinois

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

Animal Control Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 697,800	\$ 697,800	\$ 556,187	\$ (141,613)
Intergovernmental	-	-	1,779	1,779
Investment income	6,000	6,000	1,698	(4,302)
Miscellaneous	58,900	58,900	110,874	51,974
Total revenues	762,700	762,700	670,538	(92,162)
Expenditures				
Current:				
Salaries and wages	607,900	612,689	612,681	8
Personal benefits	700	700	564	136
Supplies	108,500	158,500	122,406	36,094
Other services and charges	570,500	520,500	301,524	218,976
Capital outlay	-	103,700	103,700	-
Total expenditures	1,287,600	1,396,089	1,140,875	255,214
Excess (deficiency) of revenues over expenditures	(524,900)	(633,389)	(470,337)	163,052
Other Financing Sources (Uses)				
Transfers in	543,564	647,264	443,700	(203,564)
Total other financing sources (uses)	543,564	647,264	443,700	(203,564)
Net change in fund balance	\$ 18,664	\$ 13,875	(26,637)	\$ (40,512)
Fund Balance (Deficit), Beginning				(595,250)
Fund Balance (Deficit), Ending				\$ (621,887)

Rock Island County, Illinois

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

Arrestee Medical Costs Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 10,000	\$ 10,000	\$ 5,127	\$ (4,873)
Investment income	<u>1,000</u>	<u>1,000</u>	<u>1,738</u>	<u>738</u>
Total revenues	<u>11,000</u>	<u>11,000</u>	<u>6,865</u>	<u>(4,135)</u>
Expenditures				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	<u>11,000</u>	<u>11,000</u>	<u>6,865</u>	<u>(4,135)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>(3,135)</u>	<u>\$ (4,135)</u>
Fund Balance, Beginning			<u>45,234</u>	
Fund Balance, Ending			<u>\$ 42,099</u>	

Rock Island County, Illinois

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

Child Advocacy Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 114,401	\$ 115,586	\$ 115,561	\$ (25)
Investment income	40	255	281	26
Total revenues	<u>114,441</u>	<u>115,841</u>	<u>115,842</u>	<u>1</u>
Expenditures				
Current:				
Other services and charges	<u>114,376</u>	<u>115,842</u>	<u>115,842</u>	<u>-</u>
Total expenditures	<u>114,376</u>	<u>115,842</u>	<u>115,842</u>	<u>-</u>
Net change in fund balance	<u>\$ 65</u>	<u>\$ (1)</u>	<u>-</u>	<u>\$ 1</u>
Fund Balance, Beginning				<u>-</u>
Fund Balance, Ending			<u>\$</u>	<u>-</u>

Rock Island County, Illinois

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

Collectors Tax Fee Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 65,000	\$ 65,000	\$ 52,090	\$ (12,910)
Investment income	3,000	3,000	4,572	1,572
Total revenues	<u>68,000</u>	<u>68,000</u>	<u>56,662</u>	<u>(11,338)</u>
Expenditures				
Current:				
Other services and charges	35,000	35,000	3,782	31,218
Debt service:				
Interest and fiscal charges	9,000	9,000	3,702	5,298
Total expenditures	<u>44,000</u>	<u>44,000</u>	<u>7,484</u>	<u>36,516</u>
Excess (deficiency) of revenues over expenditures	<u>24,000</u>	<u>24,000</u>	<u>49,178</u>	<u>25,178</u>
Other Financing Sources (Uses)				
Transfers out	<u>(6,500)</u>	<u>(6,500)</u>	<u>(6,500)</u>	<u>-</u>
Total other financing sources (uses)	<u>(6,500)</u>	<u>(6,500)</u>	<u>(6,500)</u>	<u>-</u>
Net change in fund balance	<u>\$ 17,500</u>	<u>\$ 17,500</u>	<u>42,678</u>	<u>\$ 25,178</u>
Fund Balance, Beginning			<u>170,342</u>	
Fund Balance, Ending			<u>\$ 213,020</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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 2,316,225	\$ 2,316,225	\$ 2,333,588	\$ 17,363
Investment income	42,000	42,000	84,328	42,328
Total revenues	<u>2,358,225</u>	<u>2,358,225</u>	<u>2,417,916</u>	<u>59,691</u>
Expenditures				
Current:				
Salaries and wages	45,607	45,607	45,433	174
Personal benefits	9,670	9,670	9,634	36
Supplies	1,900	1,900	868	1,032
Other services and charges	<u>2,089,553</u>	<u>2,089,553</u>	<u>2,074,021</u>	<u>15,532</u>
Total expenditures	<u>2,146,730</u>	<u>2,146,730</u>	<u>2,129,956</u>	<u>16,774</u>
Excess (deficiency) of revenues over expenditures	<u>211,495</u>	<u>211,495</u>	<u>287,960</u>	<u>76,465</u>
Other Financing Sources (Uses)				
Transfers in	-	-	41,100	41,100
Transfers out	<u>(80,289)</u>	<u>(121,063)</u>	<u>(128,539)</u>	<u>(7,476)</u>
Total other financing sources (uses)	<u>(80,289)</u>	<u>(121,063)</u>	<u>(87,439)</u>	<u>33,624</u>
Net change in fund balance	<u>\$ 131,206</u>	<u>\$ 90,432</u>	<u>200,521</u>	<u>\$ 110,089</u>
Fund Balance, Beginning			<u>1,881,025</u>	
Fund Balance, Ending			<u>\$ 2,081,546</u>	

Rock Island County, Illinois

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

County Bridge Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 703,750	\$ 703,750	\$ 709,397	\$ 5,647
Investment income	49,000	49,000	113,813	64,813
Total revenues	<u>752,750</u>	<u>752,750</u>	<u>823,210</u>	<u>70,460</u>
Expenditures				
Current:				
Salaries and wages	40,000	40,000	-	40,000
Personal benefits	8,492	8,492	-	8,492
Supplies	60,000	60,000	-	60,000
Other services and charges	<u>1,600,000</u>	<u>1,600,001</u>	<u>74,696</u>	<u>1,525,305</u>
Total expenditures	<u>1,708,492</u>	<u>1,708,493</u>	<u>74,696</u>	<u>1,633,797</u>
Excess (deficiency) of revenues over expenditures	<u>(955,742)</u>	<u>(955,743)</u>	<u>748,514</u>	<u>1,704,257</u>
Other Financing Sources (Uses)				
Transfers out	<u>(37,150)</u>	<u>(37,150)</u>	<u>(37,150)</u>	<u>-</u>
Total other financing sources (uses)	<u>(37,150)</u>	<u>(37,150)</u>	<u>(37,150)</u>	<u>-</u>
Net change in fund balance	<u>\$ (992,892)</u>	<u>\$ (992,893)</u>	<u>711,364</u>	<u>\$ 1,704,257</u>
Fund Balance, Beginning			<u>2,480,581</u>	
Fund Balance, Ending			<u>\$ 3,191,945</u>	

Rock Island County, Illinois

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

County Clerk Document Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 40,254	\$ 40,254	\$ 32,311	\$ (7,943)
Investment income	9,000	9,000	14,356	5,356
Total revenues	<u>49,254</u>	<u>49,254</u>	<u>46,667</u>	<u>(2,587)</u>
Expenditures				
Current:				
Supplies	10,000	10,000	1,522	8,478
Other services and charges	7,235	7,235	1,120	6,115
Total expenditures	<u>17,235</u>	<u>17,235</u>	<u>2,642</u>	<u>14,593</u>
Excess (deficiency) of revenues over expenditures	<u>32,019</u>	<u>32,019</u>	<u>44,025</u>	<u>12,006</u>
Other Financing Sources (Uses)				
Transfers out	<u>(10,012)</u>	<u>(10,012)</u>	<u>(8,543)</u>	<u>1,469</u>
Total other financing sources (uses)	<u>(10,012)</u>	<u>(10,012)</u>	<u>(8,543)</u>	<u>1,469</u>
Net change in fund balance	<u>\$ 22,007</u>	<u>\$ 22,007</u>	<u>35,482</u>	<u>\$ 13,475</u>
Fund Balance, Beginning			<u>325,505</u>	
Fund Balance, Ending			<u>\$ 360,987</u>	

Rock Island County, Illinois

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

County Extension Education Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 232,257	\$ 234,397	\$ 234,322	\$ (75)
Investment income	100	493	568	75
Total revenues	<u>232,357</u>	<u>234,890</u>	<u>234,890</u>	<u>-</u>
Expenditures				
Current:				
Other services and charges	<u>230,000</u>	<u>234,890</u>	<u>234,890</u>	<u>-</u>
Total expenditures	<u>230,000</u>	<u>234,890</u>	<u>234,890</u>	<u>-</u>
Net change in fund balance	<u>\$ 2,357</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 -

County Health Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 1,253,466	\$ 1,253,466	\$ 1,264,711	\$ 11,245
Fees	418,080	418,080	479,635	61,555
Intergovernmental	3,307,352	3,307,352	3,298,722	(8,630)
Investment income	40,000	40,000	122,440	82,440
Miscellaneous	500	500	1,038	538
Total revenues	5,019,398	5,019,398	5,166,546	147,148
Expenditures				
Current:				
Salaries and wages	2,582,299	2,626,299	2,583,416	42,883
Personal benefits	1,178,957	1,168,407	1,089,490	78,917
Supplies	243,292	314,794	298,962	15,832
Other services and charges	629,748	646,896	554,356	92,540
Capital outlay	154,800	34,800	34,644	156
Total expenditures	4,789,096	4,791,196	4,560,868	230,328
Excess (deficiency) of revenues over expenditures	230,302	228,202	605,678	377,476
Other Financing Sources (Uses)				
Transfers in	-	-	2,531	2,531
Transfers out	(213,785)	(213,785)	(213,785)	-
Total other financing sources (uses)	(213,785)	(213,785)	(211,254)	2,531
Net change in fund balance	\$ 16,517	\$ 14,417	394,424	\$ 380,007
Fund Balance, Beginning			2,670,831	
Fund Balance, Ending			\$ 3,065,255	

Rock Island County, Illinois

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

County Highway Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 1,897,088	\$ 1,897,088	\$ 1,909,896	\$ 12,808
Fees	20,000	20,000	49,497	29,497
Investment income	15,110	15,110	49,190	34,080
Miscellaneous	135,000	135,000	136,389	1,389
 Total revenues	 2,067,198	 2,067,198	 2,144,972	 77,774
Expenditures				
Current:				
Salaries and wages	923,647	885,347	762,765	122,582
Personal benefits	521,360	547,861	391,635	156,226
Supplies	358,450	328,275	291,043	37,232
Other services and charges	215,405	263,602	216,281	47,321
Capital outlay	500,000	461,778	398,887	62,891
 Total expenditures	 2,518,862	 2,486,863	 2,060,611	 426,252
 Excess (deficiency) of revenues over expenditures	 (451,664)	 (419,665)	 84,361	 504,026
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	60,000	60,000	-	(60,000)
 Total other financing sources (uses)	 391,321	 391,321	 (293,679)	 (685,000)
 Net change in fund balance	 \$ (60,343)	 \$ (28,344)	 \$ (209,318)	 \$ (180,974)
 Fund Balance, Beginning			 1,554,446	
 Fund Balance, Ending			 \$ 1,345,128	

Rock Island County, Illinois

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

County Law Library Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 97,000	\$ 97,000	\$ 106,325	\$ 9,325
Investment income	6,000	6,000	9,839	3,839
Total revenues	<u>103,000</u>	<u>103,000</u>	<u>116,164</u>	<u>13,164</u>
Expenditures				
Current:				
Salaries and wages	10,949	11,134	11,134	-
Supplies	<u>70,500</u>	<u>80,315</u>	<u>80,123</u>	<u>192</u>
Total expenditures	<u>81,449</u>	<u>91,449</u>	<u>91,257</u>	<u>192</u>
Net change in fund balance	<u>\$ 21,551</u>	<u>\$ 11,551</u>	<u>24,907</u>	<u>\$ 13,356</u>
Fund Balance, Beginning			<u>213,537</u>	
Fund Balance, Ending			<u>\$ 238,444</u>	

Rock Island County, Illinois

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

Court Automation Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 250,000	\$ 250,000	\$ 211,121	\$ (38,879)
Investment income	26,000	26,000	48,241	22,241
Total revenues	<u>276,000</u>	<u>276,000</u>	<u>259,362</u>	<u>(16,638)</u>
Expenditures				
Current:				
Supplies	46,300	46,300	13,112	33,188
Other services and charges	183,900	183,900	12,383	171,517
Capital outlay	80,000	80,000	-	80,000
Total expenditures	<u>310,200</u>	<u>310,200</u>	<u>25,495</u>	<u>284,705</u>
Net change in fund balance	<u>\$ (34,200)</u>	<u>\$ (34,200)</u>	<u>233,867</u>	<u>\$ 268,067</u>
Fund Balance, Beginning			<u>1,034,760</u>	
Fund Balance, Ending			<u>\$ 1,268,627</u>	

Rock Island County, Illinois

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

Court Document Storage Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 250,000	\$ 250,000	\$ 229,925	\$ (20,075)
Investment income	27,000	27,000	46,985	19,985
Total revenues	<u>277,000</u>	<u>277,000</u>	<u>276,910</u>	<u>(90)</u>
Expenditures				
Current:				
Salaries and wages	153,054	153,054	131,368	21,686
Personal benefits	36,890	36,890	34,958	1,932
Supplies	38,000	38,000	3,649	34,351
Other services and charges	87,000	87,000	41,006	45,994
Total expenditures	<u>369,944</u>	<u>369,944</u>	<u>210,981</u>	<u>158,963</u>
Excess (deficiency) of revenues over expenditures	<u>(92,944)</u>	<u>(92,944)</u>	<u>65,929</u>	<u>158,873</u>
Other Financing Sources (Uses)				
Transfers in	<u>-</u>	<u>-</u>	<u>47,342</u>	<u>47,342</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>47,342</u>	<u>47,342</u>
Net change in fund balance	<u>\$ (92,944)</u>	<u>\$ (92,944)</u>	<u>113,271</u>	<u>\$ 206,215</u>
Fund Balance, Beginning			<u>1,058,301</u>	
Fund Balance, Ending			<u>\$ 1,171,572</u>	

Rock Island County, Illinois

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

Court Security Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 230,500	\$ 230,500	\$ 240,696	\$ 10,196
Investment income	22,000	22,000	43,354	21,354
Total revenues	<u>252,500</u>	<u>252,500</u>	<u>284,050</u>	<u>31,550</u>
Expenditures				
Current:				
Salaries and wages	737,279	737,279	651,551	85,728
Personal benefits	4,650	4,650	3,331	1,319
Supplies	700	700	574	126
Other services and charges	10,600	10,600	2,142	8,458
Total expenditures	<u>753,229</u>	<u>753,229</u>	<u>657,598</u>	<u>95,631</u>
Excess (deficiency) of revenues over expenditures	<u>(500,729)</u>	<u>(500,729)</u>	<u>(373,548)</u>	<u>127,181</u>
Other Financing Sources (Uses)				
Transfers in	<u>500,729</u>	<u>500,729</u>	<u>753,229</u>	<u>252,500</u>
Total other financing sources (uses)	<u>500,729</u>	<u>500,729</u>	<u>753,229</u>	<u>252,500</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>379,681</u>	<u>\$ 379,681</u>
Fund Balance, Beginning			<u>1,011,321</u>	
Fund Balance, Ending			<u>\$ 1,391,002</u>	

Rock Island County, Illinois

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

Illinois Municipal Retirement Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 3,710,073	\$ 3,710,073	\$ 3,733,087	\$ 23,014
Investment income	100,000	100,000	189,123	89,123
Total revenues	<u>3,810,073</u>	<u>3,810,073</u>	<u>3,922,210</u>	<u>112,137</u>
Expenditures				
Current:				
Personal benefits	<u>3,775,980</u>	<u>3,798,496</u>	<u>3,683,242</u>	<u>115,254</u>
Total expenditures	<u>3,775,980</u>	<u>3,798,496</u>	<u>3,683,242</u>	<u>115,254</u>
Excess (deficiency) of revenues over expenditures	<u>34,093</u>	<u>11,577</u>	<u>238,968</u>	<u>227,391</u>
Other Financing Sources (Uses)				
Transfers in	-	-	84,872	84,872
Transfers out	<u>(27,014)</u>	<u>(27,014)</u>	<u>(27,014)</u>	<u>-</u>
Total other financing sources (uses)	<u>(27,014)</u>	<u>(27,014)</u>	<u>57,858</u>	<u>84,872</u>
Net change in fund balance	<u>\$ 7,079</u>	<u>\$ (15,437)</u>	<u>296,826</u>	<u>\$ 312,263</u>
Fund Balance, Beginning			<u>4,790,986</u>	
Fund Balance, Ending			<u>\$ 5,087,812</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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 1,798,412	\$ 1,798,412	\$ 1,810,362	\$ 11,950
Investment income	44,000	44,000	79,225	35,225
Miscellaneous	1,000	1,000	3,159	2,159
Total revenues	<u>1,843,412</u>	<u>1,843,412</u>	<u>1,892,746</u>	<u>49,334</u>
Expenditures				
Current:				
Personal benefits	<u>1,827,602</u>	<u>1,836,467</u>	<u>1,763,795</u>	<u>72,672</u>
Total expenditures	<u>1,827,602</u>	<u>1,836,467</u>	<u>1,763,795</u>	<u>72,672</u>
Excess (deficiency) of revenues over expenditures	<u>15,810</u>	<u>6,945</u>	<u>128,951</u>	<u>122,006</u>
Other Financing Sources (Uses)				
Transfers in	-	-	48,739	48,739
Transfers out	<u>(8,109)</u>	<u>(8,109)</u>	<u>(8,109)</u>	<u>-</u>
Total other financing sources (uses)	<u>(8,109)</u>	<u>(8,109)</u>	<u>40,630</u>	<u>48,739</u>
Net change in fund balance	<u>\$ 7,701</u>	<u>\$ (1,164)</u>	<u>169,581</u>	<u>\$ 170,745</u>
Fund Balance, Beginning			<u>2,068,179</u>	
Fund Balance, Ending			<u>\$ 2,237,760</u>	

Rock Island County, Illinois

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

GIS 2005 Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 255,078	\$ 255,078	\$ 191,771	\$ (63,307)
Investment income	-	-	441	441
Total revenues	<u>255,078</u>	<u>255,078</u>	<u>192,212</u>	<u>(62,866)</u>
Expenditures				
Current:				
Salaries and wages	156,603	156,603	156,099	504
Personal benefits	74,210	74,210	70,901	3,309
Supplies	1,000	1,000	219	781
Other services and charges	<u>23,265</u>	<u>21,568</u>	<u>17,794</u>	<u>3,774</u>
Total expenditures	<u>255,078</u>	<u>255,078</u>	<u>246,710</u>	<u>8,368</u>
Net change in fund balance	\$ -	<u>\$ 30,000</u>	(24,498)	<u>\$ (54,498)</u>
Fund Balance, Beginning			<u>7,135</u>	
Fund Balance (Deficit), Ending			<u>\$ (17,363)</u>	

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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 11,800	\$ 11,800	\$ 11,294	\$ (506)
Investment income	1,000	1,000	2,403	1,403
Total revenues	<u>12,800</u>	<u>12,800</u>	<u>13,697</u>	<u>897</u>
Expenditures				
Current:				
Salaries and wages	2,500	2,500	-	2,500
Personal benefits	191	191	-	191
Supplies	5,000	5,000	-	5,000
Other services and charges	<u>43,500</u>	<u>43,500</u>	<u>7,153</u>	<u>36,347</u>
Total expenditures	<u>51,191</u>	<u>51,191</u>	<u>7,153</u>	<u>44,038</u>
Net change in fund balance	\$ <u>(38,391)</u>	\$ <u>(38,391)</u>	6,544	\$ <u>44,935</u>
Fund Balance, Beginning			<u>54,586</u>	
Fund Balance, Ending			<u>\$ 61,130</u>	

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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 100,000	\$ 100,000	\$ 59,219	\$ (40,781)
Intergovernmental	<u>26,717</u>	<u>26,717</u>	<u>15,124</u>	<u>(11,593)</u>
Total revenues	<u>126,717</u>	<u>126,717</u>	<u>74,343</u>	<u>(52,374)</u>
Expenditures				
Current:				
Salaries and wages	46,456	47,797	47,299	498
Personal benefits	30,387	30,387	26,527	3,860
Supplies	4,000	4,000	2,049	1,951
Other services and charges	<u>5,200</u>	<u>3,859</u>	<u>255</u>	<u>3,604</u>
Total expenditures	<u>86,043</u>	<u>86,043</u>	<u>76,130</u>	<u>9,913</u>
Net change in fund balance	\$ 40,674	\$ 40,674	(1,787)	\$ (42,461)
Fund Balance, Beginning			<u>286,403</u>	
Fund Balance, Ending			<u>\$ 284,616</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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 3,265,000	\$ 3,265,000	\$ 3,618,009	\$ 353,009
Investment income	400,000	400,000	493,882	93,882
Miscellaneous	5,000	5,000	3,004	(1,996)
Total revenues	3,670,000	3,670,000	4,114,895	444,895
Expenditures				
Current:				
Salaries and wages	826,177	734,982	596,858	138,124
Personal benefits	191,996	191,996	161,348	30,648
Supplies	805,000	805,000	667,683	137,317
Other services and charges	8,282,000	8,156,612	597,342	7,559,270
Capital outlay	-	270,253	270,253	-
Total expenditures	10,105,173	10,158,843	2,293,484	7,865,359
Net change in fund balance	\$ (6,435,173)	\$ (6,488,843)	1,821,411	\$ 8,310,254
Fund Balance, Beginning			10,958,110	
Fund Balance, Ending			\$ 12,779,521	

Rock Island County, Illinois

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

Probation Services Fee Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 252,000	\$ 252,000	\$ 194,660	\$ (57,340)
Total revenues	<u>252,000</u>	<u>252,000</u>	<u>194,660</u>	<u>(57,340)</u>
Expenditures				
Current:				
Personal benefits	-	157	157	-
Supplies	51,683	52,795	38,169	14,626
Other services and charges	294,157	331,336	246,056	85,280
Capital outlay	<u>16,913</u>	<u>16,913</u>	<u>15,306</u>	<u>1,607</u>
Total expenditures	<u>362,753</u>	<u>401,201</u>	<u>299,688</u>	<u>101,513</u>
Excess (deficiency) of revenues over expenditures	<u>(110,753)</u>	<u>(149,201)</u>	<u>(105,028)</u>	<u>44,173</u>
Other Financing Sources (Uses)				
Transfers in	37,350	60,799	44,826	(15,973)
Transfers out	<u>(21,257)</u>	<u>(21,257)</u>	<u>(21,157)</u>	<u>100</u>
Total other financing sources (uses)	<u>16,093</u>	<u>39,542</u>	<u>23,669</u>	<u>(15,873)</u>
Net change in fund balance	<u>\$ (94,660)</u>	<u>\$ (109,659)</u>	<u>(81,359)</u>	<u>\$ 28,300</u>
Fund Balance, Beginning			<u>1,084,782</u>	
Fund Balance, Ending			<u>\$ 1,003,423</u>	

Rock Island County, Illinois

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

Recorder's Document Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 332,000	\$ 332,000	\$ 329,983	\$ (2,017)
Investment income	19,000	19,000	36,208	17,208
Total revenues	351,000	351,000	366,191	15,191
Expenditures				
Current:				
Salaries and wages	129,632	129,632	129,631	1
Personal benefits	47,256	47,256	33,585	13,671
Supplies	8,000	8,000	3,239	4,761
Other services and charges	34,700	34,700	10,714	23,986
Total expenditures	219,588	219,588	177,169	42,419
Excess (deficiency) of revenues over expenditures	131,412	131,412	189,022	57,610
Other Financing Sources (Uses)				
Transfers out	(26,858)	(26,858)	(26,858)	-
Total other financing sources (uses)	(26,858)	(26,858)	(26,858)	-
Net change in fund balance	\$ 104,554	\$ 104,554	162,164	\$ 57,610
Fund Balance, Beginning			793,270	
Fund Balance, Ending			\$ 955,434	

Rock Island County, Illinois

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

Treasurer's Automation Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 60,000	\$ 60,000	\$ 58,733	\$ (1,267)
Investment income	3,000	3,000	4,515	1,515
Total revenues	63,000	63,000	63,248	248
Expenditures				
Current:				
Supplies	1,000	3,480	3,012	468
Other services and charges	43,500	41,021	35,464	5,557
Debt service:				
Interest and fiscal charges	3,000	3,000	-	3,000
Total expenditures	47,500	47,501	38,476	9,025
Excess (deficiency) of revenues over expenditures	15,500	15,499	24,772	9,273
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	\$ 5,500	\$ 5,499	14,772	\$ 9,273
Fund Balance, Beginning			177,783	
Fund Balance, Ending			\$ 192,555	

Rock Island County, Illinois

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

Veterans Assistance Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 543,685	\$ 543,685	\$ 548,883	\$ 5,198
Investment income	14,000	14,000	32,628	18,628
Miscellaneous	-	-	555	555
Total revenues	557,685	557,685	582,066	24,381
Expenditures				
Current:				
Salaries and wages	244,550	301,333	301,333	-
Personal benefits	55,548	69,423	69,423	-
Supplies	34,275	50,868	35,319	15,549
Other services and charges	194,550	193,550	174,551	18,999
Capital outlay	5,000	-	-	-
Total expenditures	533,923	615,174	580,626	34,548
Excess (deficiency) of revenues over expenditures	23,762	(57,489)	1,440	58,929
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	\$ (1)	\$ (81,252)	(22,323)	\$ 58,929
Fund Balance, Beginning			813,547	
Fund Balance, Ending			\$ 791,224	

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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 51,757	\$ 51,757	\$ 51,567	\$ (190)
Investment income	4,000	4,000	7,688	3,688
Total revenues	<u>55,757</u>	<u>55,757</u>	<u>59,255</u>	<u>3,498</u>
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	<u>121,000</u>	<u>121,000</u>	<u>26,695</u>	<u>94,305</u>
Total expenditures	<u>136,765</u>	<u>136,765</u>	<u>26,695</u>	<u>110,070</u>
Net change in fund balance	<u>\$ (81,008)</u>	<u>\$ (81,008)</u>	<u>32,560</u>	<u>\$ 113,568</u>
Fund Balance, Beginning			<u>172,242</u>	
Fund Balance, Ending			<u>\$ 204,802</u>	

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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 145,000	\$ 145,000	\$ 105,710	\$ (39,290)
Investment income	17,000	17,000	27,744	10,744
Total revenues	162,000	162,000	133,454	(28,546)
Expenditures				
Current:				
Salaries and wages	62,473	62,473	49,685	12,788
Personal benefits	19,910	19,910	18,420	1,490
Supplies	7,000	5,000	3,376	1,624
Other services and charges	77,000	110,000	34,345	75,655
Total expenditures	166,383	197,383	105,826	91,557
Net change in fund balance	\$ (4,383)	\$ (35,383)	27,628	\$ 63,011
Fund Balance, Beginning			651,217	
Fund Balance, Ending			\$ 678,845	

Rock Island County, Illinois

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

Drug Court Grant Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 12,000	\$ 12,000	\$ 8,428	\$ (3,572)
Investment income	5,000	5,000	7,523	2,523
Total revenues	<u>17,000</u>	<u>17,000</u>	<u>15,951</u>	<u>(1,049)</u>
Expenditures				
Current:				
Supplies	11,500	11,500	855	10,645
Other services and charges	<u>47,000</u>	<u>47,000</u>	<u>-</u>	<u>47,000</u>
Total expenditures	<u>58,500</u>	<u>58,500</u>	<u>855</u>	<u>57,645</u>
Net change in fund balance	<u>\$ (41,500)</u>	<u>\$ (41,500)</u>	<u>15,096</u>	<u>\$ 56,596</u>
Fund Balance, Beginning			<u>171,366</u>	
Fund Balance, Ending			<u>\$ 186,462</u>	

Rock Island County, Illinois

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

Coroner Fee Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ 60,000	\$ 60,000	\$ 88,254	\$ 28,254
Investment income	4,000	4,000	9,584	5,584
Total revenues	<u>64,000</u>	<u>64,000</u>	<u>97,838</u>	<u>33,838</u>
Expenditures				
Current:				
Supplies	5,100	5,100	2,354	2,746
Other services and charges	17,625	17,625	12,009	5,616
Capital outlay	7,000	7,000	-	7,000
Total expenditures	<u>29,725</u>	<u>29,725</u>	<u>14,363</u>	<u>15,362</u>
Net change in fund balance	<u>\$ 34,275</u>	<u>\$ 34,275</u>	<u>83,475</u>	<u>\$ 49,200</u>
Fund Balance, Beginning			<u>196,955</u>	
Fund Balance, Ending			<u>\$ 280,430</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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Investment income	\$ 2,000	\$ 2,000	\$ 2,003	\$ 3
Total revenues	2,000	2,000	2,003	3
Expenditures				
Current:				
Other services and charges	-	570	570	-
Capital outlay	-	33,537	33,537	-
Total expenditures	-	34,107	34,107	-
Net change in fund balance	\$ 2,000	\$ (32,107)	(32,104)	\$ 3
Fund Balance, Beginning			69,566	
Fund Balance, Ending			\$ 37,462	

Rock Island County, Illinois

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

Covemakers Buy-Out Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ 2,534	\$ -	\$ (2,534)
Total revenues	_____ -	2,534	_____ -	(2,534)
Expenditures				
Current:				
Other services and charges	_____ -	2,534	33	2,501
Total expenditures	_____ -	2,534	33	2,501
Net change in fund balance	\$ _____ -	\$ _____ -	(33)	\$ (33)
Fund Balance, Beginning			857	
Fund Balance, Ending		\$ 824		

Rock Island County, Illinois

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

IDOT Grant Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ 542,900	\$ 633,131	\$ 90,231
Investment income	-	-	92	92
Total revenues	-	542,900	633,223	90,323
Expenditures				
Current:				
Other services and charges	-	542,900	542,900	-
Total expenditures	-	542,900	542,900	-
Net change in fund balance	\$ -	\$ -	90,323	\$ 90,323
Fund Balance (Deficit), Beginning				<u>(46,225)</u>
Fund Balance, Ending				<u>\$ 44,098</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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Fees	\$ -	\$ 39,498	\$ 120,916	\$ 81,418
Investment income	-	-	4,117	4,117
Total revenues	-	39,498	125,033	85,535
Expenditures				
Current:				
Salaries and wages	-	28,000	28,000	-
Personal benefits	-	5,945	5,880	65
Supplies	-	1,294	1,294	-
Other services and charges	-	4,259	4,259	-
Total expenditures	-	39,498	39,433	65
Net change in fund balance	\$ -	\$ -	85,600	\$ 85,600
Fund Balance, Beginning			<u>102,405</u>	
Fund Balance, Ending			<u>\$ 188,005</u>	

Rock Island County, Illinois

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

Debt Service Fund

Year Ended November 30, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 4,967,104	\$ 4,997,799	\$ 4,997,799	\$ -
Investment income	1,200	12,116	12,116	-
Total revenues	<u>4,968,304</u>	<u>5,009,915</u>	<u>5,009,915</u>	<u>-</u>
Expenditures				
Current:				
Other services and charges	-	-	57,813	(57,813)
Debt service:				
Principal	-	-	695,000	(695,000)
Interest and fiscal charges	-	-	1,156,717	(1,156,717)
Total expenditures	<u>-</u>	<u>-</u>	<u>1,909,530</u>	<u>(1,909,530)</u>
Excess (deficiency) of revenues over expenditures	<u>4,968,304</u>	<u>5,009,915</u>	<u>3,100,385</u>	<u>(1,909,530)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(4,967,104)</u>	<u>(5,009,915)</u>	<u>(3,100,385)</u>	<u>1,909,530</u>
Total other financing sources (uses)	<u>(4,967,104)</u>	<u>(5,009,915)</u>	<u>(3,100,385)</u>	<u>1,909,530</u>
Net change in fund balance	<u>\$ 1,200</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance, Beginning				
Fund Balance, Ending				

Rock Island County, Illinois

Internal Service Funds

Public Building Commission Fund - To account for resources and costs associated with the financing and construction of the County's jail and justice center.

Employee Health Benefit Fund - To account for funds used to provide for the cost of health insurance for County employees.

Fleet Service Center Fund - To account for funds used to administer a county-wide fleet management center.

Rock Island County, Illinois

Combining Statement of Net Position -
 Internal Service Funds
 November 30, 2024

	Public Building Commission	Employee Health Benefit	Fleet Service Center	Total Internal Service Funds
Assets				
Current assets:				
Cash and investments	\$ 1,906,353	\$ 3,535,426	128,215	\$ 5,569,994
Receivables:				
Accounts receivable, net	-	2,951	-	2,951
Accrued interest receivable	-	23,761	450	24,211
Due from other funds	-	61,605	-	61,605
Due from other governments	-	19,220	-	19,220
Accrued rental income	1,070,034	-	-	1,070,034
Other assets	9,991	-	75	10,066
Total current assets	2,986,378	3,642,963	128,740	6,758,081
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	(4,033,972)	-	-	(4,033,972)
Total capital assets	26,450,625			26,450,625
Advances to other funds	-	764,715	-	764,715
Total noncurrent assets	26,450,625	764,715		27,215,340
Total assets	29,437,003	4,407,678	128,740	33,973,421
Liabilities				
Current liabilities:				
Accounts payable	10,325	156,118	22,562	189,005
Accrued liabilities	501,810	751,000	1,777	1,254,587
Unearned revenues	2,075,927	-	-	2,075,927
Total current liabilities	2,588,062	907,118	24,339	3,519,519
Total liabilities	2,588,062	907,118	24,339	3,519,519
Net Position				
Net investment in capital assets	26,450,625	-	-	26,450,625
Unrestricted	398,316	3,500,560	104,401	4,003,277
Total net position	\$ 26,848,941	\$ 3,500,560	\$ 104,401	\$ 30,453,902

Rock Island County, Illinois

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

Internal Service Funds

Year Ended November 30, 2024

	Public Building Commission	Employee Health Benefit	Fleet Service Center	Total Internal Service Funds
Operating Revenues				
Charges for services	\$ 4,680,198	\$ 8,583,483	\$ -	\$ 13,263,681
Other	-	5,587	-	5,587
Total operating revenues	4,680,198	8,589,070	-	13,269,268
Operating Expenses				
Other services and charges	4,912,226	8,266,527	48,668	13,227,421
Depreciation	683,750	-	-	683,750
Total operating expenses	5,595,976	8,266,527	48,668	13,911,171
Operating income (loss)	(915,778)	322,543	(48,668)	(641,903)
Nonoperating Revenues				
Investment income	33,407	144,951	569	178,927
Gain (loss) on sale of capital assets	-	-	2,500	2,500
Total nonoperating revenues	33,407	144,951	3,069	181,427
Income (loss) before transfers	(882,371)	467,494	(45,599)	(460,476)
Transfers				
Transfers in	-	-	150,000	150,000
Transfers out	-	(29,978)	-	(29,978)
Total transfers	-	(29,978)	150,000	120,022
Change in net position	(882,371)	437,516	104,401	(340,454)
Net Position, Beginning	27,731,312	3,063,044	-	30,794,356
Net Position, Ending	\$ 26,848,941	\$ 3,500,560	\$ 104,401	\$ 30,453,902

Rock Island County, Illinois

Combining Statement of Cash Flows -

Internal Service Funds

Year Ended November 30, 2024

	Public Building Commission	Employee Health Benefit	Fleet Service Center	Total Internal Service Funds
Cash Flows From Operating Activities				
Cash received from employee contributions and other charges				
	\$ -	\$ 8,597,751	\$ -	\$ 8,597,751
Cash received from other operating revenue	-	5,587	-	5,587
Cash payments for claims	-	(8,404,651)	(24,404)	(8,429,055)
Cash received for jail lease	4,718,531	-	-	4,718,531
Cash payments for jail operations	(3,428,278)	-	-	(3,428,278)
Cash payments for revenue bonds	(1,840,568)	-	-	(1,840,568)
Net cash flows from operating activities	<u>(550,315)</u>	<u>198,687</u>	<u>(24,404)</u>	<u>(376,032)</u>
Cash Flows From Noncapital Financing Activities				
Payments (to) from other funds	-	(52,829)	-	(52,829)
Transfers in	-	-	150,000	150,000
Transfers out	-	(29,978)	-	(29,978)
Net cash flows from noncapital financing activities	<u>-</u>	<u>(82,807)</u>	<u>150,000</u>	<u>67,193</u>
Cash Flows From Capital and Related Financing Activities				
Sale of capital assets	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>
Net cash flows from capital and related financing activities	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>
Cash Flows From Investing Activities				
Income received on investments	<u>33,407</u>	<u>132,106</u>	<u>119</u>	<u>165,632</u>
Net cash flows from investing activities	<u>33,407</u>	<u>132,106</u>	<u>119</u>	<u>165,632</u>
Net increase in cash and cash equivalents	(516,908)	247,986	128,215	(140,707)
Cash and Cash Equivalents, Beginning	<u>2,423,261</u>	<u>3,287,440</u>	<u>-</u>	<u>5,710,701</u>
Cash and Cash Equivalents, Ending	<u>\$ 1,906,353</u>	<u>\$ 3,535,426</u>	<u>\$ 128,215</u>	<u>\$ 5,569,994</u>

Rock Island County, Illinois

Combining Statement of Cash Flows -

Internal Service Funds

Year Ended November 30, 2024

	Public Building Commission	Employee Health Benefit	Fleet Service Center	Total Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities				
Operating income (loss)	\$ (915,778)	\$ 322,543	\$ (48,668)	\$ (641,903)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	683,750	-	-	683,750
Change in operating assets and liabilities:				
Accounts receivable	-	9,631	-	9,631
Due from other governments	-	4,637	-	4,637
Other assets	15,211	-	(75)	15,136
Accounts payable	(368,462)	(138,124)	22,562	(484,024)
Unearned revenue	34,964	-	-	34,964
Claims payable	-	-	1,777	1,777
Total adjustments	365,463	(123,856)	24,264	265,871
Net cash flows from operating activities	\$ (550,315)	\$ 198,687	\$ (24,404)	\$ (376,032)

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, 2024

	Circuit Clerk	Circuit Clerk Probation	County Clerk Redemption	County Collector
Assets				
Cash and cash equivalents	\$ 591,445	\$ 7,491	\$ 364,119	\$ 4,579,714
Due from primary government	1,502,300	-	-	-
Due from other governments	-	-	-	-
Other assets	-	-	-	-
Receivables:				
Property taxes receivable	-	-	-	277,619,459
Accounts receivable, net	-	-	-	8,547
Accrued interest receivable	-	47	-	-
Total assets	<u>\$ 2,093,745</u>	<u>\$ 7,538</u>	<u>\$ 364,119</u>	<u>\$ 282,207,720</u>
Liabilities and Net Position				
Liabilities				
Due to other governments	\$ -	\$ -	\$ -	\$ 282,207,720
Due to individuals and private entities	2,093,745	-	364,119	-
Unearned revenues	-	-	-	-
Total liabilities	<u>2,093,745</u>	<u>-</u>	<u>364,119</u>	<u>282,207,720</u>
Net Position				
Restricted for individuals, organizations and other governments	-	7,538	-	-
Total net position	<u>-</u>	<u>7,538</u>	<u>-</u>	<u>-</u>
Total liabilities and net position	<u>\$ 2,093,745</u>	<u>\$ 7,538</u>	<u>\$ 364,119</u>	<u>\$ 282,207,720</u>

Emergency Telephone Service	Inheritance Tax	Rock Island County Waste Management Agency	Treasurer	Hope Creek Care Center Patients	TBA
\$ 3,260,570	\$ 31	\$ 373,808	\$ 179,218	\$ 8,281	\$ 114,968
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
19,932	8,641	-	7,324	-	-
-	-	-	-	-	780
<u>\$ 3,280,502</u>	<u>\$ 8,672</u>	<u>\$ 373,808</u>	<u>\$ 186,542</u>	<u>\$ 8,281</u>	<u>\$ 115,748</u>
\$ -	\$ 8,672	\$ -	\$ -	\$ -	\$ -
-	-	-	186,542	-	-
-	-	-	-	-	-
-	8,672	-	186,542	-	-
<u>3,280,502</u>	<u>-</u>	<u>373,808</u>	<u>-</u>	<u>8,281</u>	<u>115,748</u>
<u>3,280,502</u>	<u>-</u>	<u>373,808</u>	<u>-</u>	<u>8,281</u>	<u>115,748</u>
\$ 3,280,502	\$ 8,672	\$ 373,808	\$ 186,542	\$ 8,281	\$ 115,748

(Continued)

Rock Island County, Illinois

Combining Statement of Fiduciary Net Position -
 Custodial Funds
 November 30, 2024

	Township Bridge	Township Motor Fuel Tax	Prisoner Welfare	QC Bomb Squad Trust
Assets				
Cash and cash equivalents	\$ 21,165	\$ 1,759,582	\$ 397,703	\$ 19,820
Due from primary government	-	-	-	-
Due from other governments	166,012	-	-	-
Other assets	-	-	-	-
Receivables:				
Property taxes receivable	-	-	-	-
Accounts receivable, net	-	76,487	-	-
Accrued interest receivable	172	12,531	-	-
Total assets	\$ 187,349	\$ 1,848,600	\$ 397,703	\$ 19,820
Liabilities and Net Position				
Liabilities				
Due to other governments	\$ -	\$ 595,281	\$ -	\$ -
Due to individuals and private entities	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	-	595,281	-	-
Net Position				
Restricted for individuals, organizations and other governments	<u>187,349</u>	<u>1,253,319</u>	<u>397,703</u>	<u>19,820</u>
Total net position	<u>187,349</u>	<u>1,253,319</u>	<u>397,703</u>	<u>19,820</u>
Total liabilities and net position	<u>\$ 187,349</u>	<u>\$ 1,848,600</u>	<u>\$ 397,703</u>	<u>\$ 19,820</u>

Sheriff Foreclosure Sale	DUI	Youth Education/SAFE	Honor Guard	Sheriff Integrity Task Force	Evidence Savings
\$ 269,236	\$ 27,559	\$ 1,635	\$ 203	\$ 1,308	\$ 33,460
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	721	-	-	-	-
-	154	8	-	-	-
\$ 269,236	\$ 28,434	\$ 1,643	\$ 203	\$ 1,308	\$ 33,460
\$ 269,236	\$ 28,434	\$ 440	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
269,236	-	440	-	-	-
-	28,434	1,203	203	1,308	33,460
-	28,434	1,203	203	1,308	33,460
\$ 269,236	\$ 28,434	\$ 1,643	\$ 203	\$ 1,308	\$ 33,460

(Continued)

Rock Island County, Illinois

Combining Statement of Fiduciary Net Position -
 Custodial Funds
 November 30, 2024

	IL P25 Communication	Total Custodial Funds
Assets		
Cash and cash equivalents	\$ 1,031,886	\$ 13,043,202
Due from primary government	-	1,502,300
Due from other governments	-	166,012
Other assets	146	146
Receivables:		
Property taxes receivable	-	277,619,459
Accounts receivable, net	10,385	132,037
Accrued interest receivable	-	13,692
Total assets	\$ 1,042,417	\$ 292,476,848
Liabilities and Net Position		
Liabilities		
Due to other governments	\$ 2,310	\$ 283,083,659
Due to individuals and private entities	-	2,644,406
Unearned revenues	8,735	8,735
Total liabilities	11,045	285,736,800
Net Position		
Restricted for individuals, organizations and other governments		
	1,031,372	6,740,048
Total net position	1,031,372	6,740,048
Total liabilities and net position	\$ 1,042,417	\$ 292,476,848
(Concluded)		

Rock Island County, Illinois

Combining Statement of Changes in Fiduciary Net Position -

Custodial Funds

Year Ended November 30, 2024

	Circuit Clerk	Circuit Clerk Probation	County Clerk Redemption	County Collector
Additions				
Contributions:				
Member contributions	\$ -	\$ -	\$ -	\$ -
Total contributions	-	-	-	-
Net investment earnings:				
Investment income	-	295	-	707,104
Total Investment earnings	-	295	-	707,104
Fee collections for other entities	4,124,359	-	-	-
Tax collections for other entities	-	-	3,427,256	255,003,338
Miscellaneous	-	-	-	(2,131)
Total additions	4,124,359	295	3,427,256	255,708,311
Deductions				
Administrative expenses	-	-	121,600	14,996
Payments to other entities	4,124,359	30	3,305,656	255,693,315
Total deductions	4,124,359	30	3,427,256	255,708,311
Change in net position	-	265	-	-
Net Position, Beginning	-	7,273	-	-
Net Position, Ending	\$ -	\$ 7,538	\$ -	\$ -

Emergency Telephone Service	Inheritance Tax	Rock Island County Waste Management Agency	Treasurer	Hope Creek Care Center Patients	TBA
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
91,296	-	14,370	-	-	4,758
91,296	-	14,370	-	-	4,758
-	-	499,094	-	-	-
1,894,272	-	-	-	-	-
748,756	-	-	-	-	-
2,734,324	-	513,464	-	-	4,758
-	-	-	-	-	-
1,814,399	-	476,346	-	-	-
1,814,399	-	476,346	-	-	-
919,925	-	37,118	-	-	4,758
2,360,577	-	336,690	-	8,281	110,990
\$ 3,280,502	\$ -	\$ 373,808	\$ -	\$ 8,281	\$ 115,748

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Fiduciary Net Position -

Custodial Funds

Year Ended November 30, 2024

	Township Bridge	Township Motor Fuel Tax	Prisoner Welfare	QC Bomb Squad Trust
Additions				
Contributions:				
Member contributions	\$ -	\$ -	\$ -	\$ -
Total contributions	-	-	-	-
Net investment earnings:				
Investment income	1,243	78,006	68	940
Total Investment earnings	1,243	78,006	68	940
Fee collections for other entities	-	-	-	-
Tax collections for other entities	-	874,129	-	-
Miscellaneous	-	-	99,697	5,502
Total additions	1,243	952,135	99,765	6,442
Deductions				
Administrative expenses	-	-	-	-
Payments to other entities	-	854,082	128,799	9,899
Total deductions	-	854,082	128,799	9,899
Change in net position	1,243	98,053	(29,034)	(3,457)
Net Position, Beginning	186,106	1,155,266	426,737	23,277
Net Position, Ending	\$ 187,349	\$ 1,253,319	\$ 397,703	\$ 19,820

Sheriff Foreclosure Sale	DUI	Youth Education/SAFE	Honor Guard	Sheriff Integrity Task Force	Evidence Savings
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	801	44	-	-	3
-	801	44	-	-	3
-	14,258	245	-	-	-
-	-	-	-	-	-
2,378,229	-	-	-	-	1
2,378,229	15,059	289	-	-	4
-	-	-	-	-	-
2,378,229	-	626	-	-	-
2,378,229	-	626	-	-	-
-	15,059	(337)	-	-	4
-	13,375	1,540	203	1,308	33,456
\$ -	\$ 28,434	\$ 1,203	\$ 203	\$ 1,308	\$ 33,460

(Continued)

Rock Island County, Illinois

Combining Statement of Changes in Fiduciary Net Position -

Custodial Funds

Year Ended November 30, 2024

	IL P25 Communication	Total Custodial Funds
Additions		
Contributions:		
Member contributions	\$ 402,870	\$ 402,870
Total contributions	402,870	402,870
Net investment earnings:		
Investment income	868	899,796
Total Investment earnings	868	899,796
Fee collections for other entities	37,440	4,675,396
Tax collections for other entities	-	261,198,995
Miscellaneous	-	3,230,054
Total additions	441,178	270,407,111
Deductions		
Administrative expenses	-	136,596
Payments to other entities	204,685	268,990,425
Total deductions	204,685	269,127,021
Change in net position	236,493	1,280,090
Net Position, Beginning	794,879	5,459,958
Net Position, Ending	\$ 1,031,372	\$ 6,740,048

(Concluded)

Rock Island County, Illinois

Statistical Section
Table of Contents
November 30, 2024

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 These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	168
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	173
Debt Capacity 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.	181
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within the County's financial activities take place.	185
Operating Information 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.	187

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental Activities										
Net investment in capital assets	\$ 65,706,805	\$ 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
Restricted for:										
Capital improvements	17,767,174	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
Collector's tax fees, sale and error refunds	213,020	170,342	176,110	140,459	185,684	180,395	177,667	169,171	173,873	159,215
Document storage	4,137,180	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
Working cash	604,190	579,701	556,260	549,361	547,396	543,415	533,634	526,233	524,878	523,517
GIS	-	7,135	62,397	90,863	65,991	65,948	131,430	148,228	149,053	154,847
Judicial	2,570,873	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
Parks and recreation	2,156,471	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
Public health	5,953,761	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
Public safety	1,750,993	1,323,076	1,086,573	625,305	135,047	104,633	86,833	83,715	104,915	902,089
Liability insurance	12,233,194	10,700,556	10,127,109	5,506,003	-	1,255,207	2,584,913	-	-	-
IMRF/FICA	7,325,572	2,068,179	27,922,762	-	2,017,460	-	-	-	-	-
Unrestricted	29,407,119	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)
Total governmental activities net position	\$ 149,826,352	\$ 121,116,834	\$ 102,335,562	\$ 57,994,996	\$ 28,809,670	\$ 32,049,237	\$ 34,492,301	\$ 55,558,101	\$ 58,552,064	\$ 56,794,893

Rock Island County, Illinois

Changes in Net Position
Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Expenses										
Governmental activities:										
General government	\$ 20,266,543	\$ 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
Public safety	7,609,346	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
Corrections	5,720,101	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
Judiciary and legal	11,030,732	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
Transportation and public works	7,227,522	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
Social services	9,527,658	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
Culture and recreation	6,076,705	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
Interest and fiscal charges	1,186,695	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
Total governmental activities expenses	68,645,302	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
Program Revenues										
Governmental activities:										
Charges for services:										
General government	5,266,840	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
Judiciary and legal	2,502,546	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
Social services	479,791	363,839	368,378	482,737	8,463,228	11,146,102	10,243,680	12,519,870	15,854,091	14,792,932
Other	5,518,374	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
Operating grants and contributions	9,519,719	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
Capital grants and contributions	5,260,537	5,213,169	5,515,187	1,565,828	1,565,828	-	278,414	67,150	109,540	46,970
Total governmental activities program revenues	28,547,807	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
Net (expense)/revenue	(40,097,495)	(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)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes	38,330,291	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
Hotel/motel taxes	274,999	272,427	255,354	233,232	99,895	277,792	293,690	290,892	287,845	287,532
Sales and use taxes	9,215,379	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
Intergovernmental, unrestricted:										
Replacement taxes	4,707,257	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
Income taxes	2,875,568	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
American Rescue Plan Act	8,083,109	6,531,228	6,296,547	-	-	-	-	-	-	-
Other intergovernmental	83,432	19,593	82,605	704,773	1,065,755	174,424	561,402	392,306	451,124	127,819
Investment income	4,797,740	4,422,958	1,141,252	219,935	343,813	874,068	822,194	323,276	131,151	95,221
Gain on disposal of capital assets	-	-	-	-	-	-	-	-	-	15,454
Miscellaneous	439,238	767,212	775,677	962,608	757,479	866,354	744,850	666,556	624,578	447,037
Special items, loss on sale of Hope Creek Care Center	-	-	-	-	(11,846,511)	-	-	-	-	-
Total governmental activities general revenues and other	68,807,013	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
Change in net position	\$ 28,709,518	\$ 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)

Rock Island County, Illinois

Fund Balances - Governmental Funds
Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Fund										
Nonspendable	\$ 1,254,934	\$ 2,383,129	\$ 2,650,548	\$ 2,302,666	\$ 2,287,819	\$ 1,625,211	\$ 952,143	\$ 223,648	\$ 677,645	\$ 655,685
Restricted	604,190	579,701	556,260	549,361	547,396	543,415	533,634	526,233	531,531	529,335
Unassigned	46,807,029	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
Total general fund	48,666,153	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
All Other Governmental Funds										
Nonspendable	387,925	71,931	508,105	1,982,979	12,263	19,565	38,261	23,761	17,850	18,728
Restricted	54,892,692	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
Unassigned	(1,118,171)	(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)
Total all other governmental funds	54,162,446	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
Total all governmental funds	\$ 102,828,599	\$ 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

Rock Island County, Illinois

Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Revenues										
Fees	\$ 12,133,772	\$ 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
Property taxes	38,330,291	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
Intergovernmental	40,282,028	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
Investment income	4,618,813	4,241,168	1,091,047	200,681	304,999	695,671	527,480	206,518	93,524	84,765
Miscellaneous	792,152	839,722	2,376,619	1,003,012	923,889	1,097,325	1,015,093	963,680	1,029,588	889,023
Total revenues	96,157,056	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
Expenditures										
General government	22,925,648	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
Public safety and corrections	13,384,662	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
Judiciary and legal	10,856,733	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
Culture and recreation	6,158,587	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
Transportation and public works	4,339,851	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
Social services	9,921,200	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
Debt service:										
Principal	2,120,000	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
Interest	1,501,947	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
Bond issue costs	-	-	-	-	-	-	113,915	-	297,822	-
Expenditures in capital outlay not capitalized	74,172	1,396,148	301,477	119,123	154,124	-	86,401	(4,553)	71,248	674,605
Capitalized capital outlay	9,430,676	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
Total expenditures	80,713,476	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
Excess (deficiency) of revenues over expenditures	15,443,580	13,097,919	23,895,465	17,769,708	4,832,663	718,568	257,857	1,179,269	165,601	(336,874)
Other Financing Sources (Uses)										
Transfers in	6,055,718	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
Transfers out	(6,175,740)	(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)
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	17,805	9,634	11,426	36,326	4,003,723	110,489	9,779	18,717	43,174	16,121
Total other financing sources (uses)	(102,217)	39,612	41,404	66,304	128,701	140,467	4,461,023	48,695	345,141	49,097
Net change in fund balances	15,341,363	13,137,531	23,936,869	17,836,012	4,961,364	859,035	4,718,880	1,227,964	510,742	(287,777)
Fund Balance, Beginning	87,487,236	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
Fund Balance, Ending	\$ 102,828,599	\$ 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
Debt service as a percentage of noncapital expenditures	5.08%	5.21%	5.53%	5.77%	4.73%	5.41%	5.24%	5.68%	4.99%	4.16%

Rock Island County, Illinois

Program Revenues by Function/Program
Last Ten Fiscal Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental Activities										
General government	\$ 6,174,075	\$ 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
Public safety	3,757,964	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
Corrections	8,428	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
Judiciary and legal	4,555,713	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
Transportation and public works	4,339,291	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
Social services	5,740,051	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
Culture and recreation	3,972,285	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
Total governmental activities	28,547,807	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
Component Unit										
Tri-County Consortium	2,418,316	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
Total government	\$ 30,966,123	\$ 31,233,919	\$ 33,478,316	\$ 33,137,147	\$ 41,591,877	\$ 39,898,334	\$ 37,389,649	\$ 40,780,279	\$ 45,375,134	\$ 43,243,490

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
2024	\$ 38,330,291	\$ 4,707,257	\$ 9,215,379	\$ 2,875,568	\$ 274,999	\$ 55,403,494
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

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			
2024	\$ 3,166,158,442	\$ 9,499,425,269	\$ 24,044,994	\$ 72,142,196	\$ 3,190,203,436	\$ 9,571,567,465	33.3	\$ 159,210,109	1.0490
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

Sources: County Assessor and County Clerk Records

Rock Island County, Illinois

Principal Property Taxpayers
Current Year and Nine Years Ago

2024

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Exelon Generation	\$ 226,500,100	1	7.10%
Deere & Co.	63,310,532	2	1.98%
GLP Capital LP/Casino	24,300,411	3	0.76%
Modern Woodman of America	11,672,199	4	0.37%
First Financial Group LLC	11,253,638	5	0.35%
3M Chemical Operations LLC	11,165,640	6	0.35%
IBP Inc	7,912,515	7	0.25%
Quad Cities Rehabilitation Institute LLC	7,390,823	8	0.23%
Iowa Illinois Gas & Electric Co	7,045,224	9	0.22%
IH Mississippi Valley Credit Union	6,953,418	10	0.22%
2024 Total	<u>\$ 377,504,500</u>		<u>11.83%</u>

2015

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Commonwealth Edison	\$ 155,000,000	1	6.56%
Deere & Co.	29,061,366	2	1.23%
DNC Gaming & Entertainment/Jumers Casino	22,000,375	3	0.93%
SDG Macerich Property/Southpark Mall	9,671,831	4	0.41%
Modern Woodmen of America	7,692,555	5	0.33%
Minnesota Mining & Mfg Co	6,147,403	6	0.26%
FED EX Freight	4,974,353	7	0.21%
Walmart-Silvis	4,846,019	8	0.21%
PFG Thoms Proestler Co.	4,640,955	9	0.20%
Cordova Energy Company	4,578,523	10	0.19%
2015 Total	<u>\$ 248,613,380</u>		<u>10.53%</u>

Total Taxable Value 2024:

\$ 3,190,203,436

Total Taxable Value 2015:

\$ 2,362,035,093

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
2023	2024	\$ 33,465,234	\$ 33,753,395	100.86%	\$ 2,097	\$ 33,755,492	100.87%	\$ 13,724	0.04%
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)

	Rock Island Rock Island	Moline Moline	East Moline East Moline	UTHS	Silvis Silvis	Milan Rock Island
2023-24						
City	2.77270	1.80090	2.18380	2.18380	1.59330	1.59330
Black Hawk College	0.53120	0.53120	0.53120	0.53120	0.53120	0.53120
School District	5.29440	4.98550	4.10800	1.83600	3.63730	1.83600
Forest Preserve	0.14670	0.14670	0.14670	0.14670	0.14670	0.14670
County	1.04900	1.04900	1.04900	1.04900	1.04900	1.04900
Total levy	9.79400	8.51330	8.01870	5.74670	6.95750	5.15620
Ratio of County to totals	0.10711	0.12322	0.13082	0.18254	0.15077	0.20344
2022-23						
City	2.75560	1.84750	2.22590	2.22890	1.61600	1.61600
Black Hawk College	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
Forest Preserve	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
Total levy	9.81330	8.61420	8.14600	5.86690	7.14070	5.25400
Ratio of County to totals	0.11309	0.12883	0.13624	0.18916	0.15542	0.21123
2021-22:						
City	2.74790	1.94370	2.25670	2.25670	1.61560	1.61560
Black Hawk College	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
Forest Preserve	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
Total levy	10.11990	8.96070	8.42640	6.11620	7.35080	5.47510
Ratio of County to totals	0.12896	0.14565	0.15488	0.21338	0.17755	0.23837
2020-21:						
City	2.75900	2.01770	2.29480	2.29480	1.61630	1.61630
Black Hawk College	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
Forest Preserve	0.13130	0.13130	0.13130	0.13130	0.13130	0.13130
County	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
Ratio of County to totals	0.12816	0.14391	0.15355	0.21099	0.17611	0.23701
2019-20:						
City	2.74970	2.05540	2.30500	2.30500	1.62390	1.62390
Black Hawk College	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
Forest Preserve	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
Total levy	10.17100	9.13080	8.57470	6.22650	7.48480	5.54540
Ratio of County to totals	0.13072	0.14562	0.15506	0.21354	0.17764	0.23977

(Continued)

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates

Last Ten Years

(Amounts Expressed in Thousands)

	Rock Island Rock Island	Moline Moline	East Moline		Silvis		Milan Rock Island
			East Moline	UTHS	Silvis	UTHS	
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
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

(Continued)

Rock Island County, Illinois

Direct and Overlapping Property Tax Rates

Last Ten Years

(Amounts Expressed in Thousands)

	Rock Island Rock Island	Moline Moline	East Moline East Moline	UTHS	Silvis Silvis	UTHS	Milan Rock Island
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

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				
	2015	2016	2017	2018	2019
County Direct Rates:					
Corporate	0.24920	0.25000	0.24920	0.25000	0.25000
Public Building Commission	0.06060	0.09900	0.10860	0.10240	0.13580
IMRF	0.15240	0.21500	0.13500	0.15240	0.19840
County Highway	0.05640	0.06260	0.06360	0.06300	0.07360
Bridges	0.02260	0.02360	0.02380	0.02360	0.02420
Mental Health	0.06980	0.06660	0.06640	0.06460	0.06600
Health	0.05060	0.04980	0.04960	0.04820	0.04840
Liability Insurance	0.09740	0.09640	0.23480	0.23000	0.24440
Social Security	0.05860	0.13460	0.06480	0.06100	0.07460
Extension Education	0.00960	0.00960	0.00920	0.00860	0.00860
Veterans Assistance	0.01500	0.01480	0.01420	0.01340	0.01320
Nursing Home	0.09540	0.10000	0.09980	0.10000	0.10000
Child Advocacy	0.00300	0.00300	0.00300	0.00280	0.00280
Total direct rates	0.94060	1.12500	1.12200	1.12000	1.24000
	Fiscal Year				
	2020	2021	2022	2023	2024
County Direct Rates:					
Corporate	0.25000	0.24996	0.25013	0.24960	0.25165
Public Building Commission	0.14710	0.18274	0.18289	0.15340	0.15570
IMRF	0.21690	0.15218	0.15217	0.11540	0.11630
County Highway	0.07600	0.07517	0.07507	0.07380	0.05945
Bridges	0.02500	0.02476	0.02395	0.02360	0.02205
Mental Health	0.06990	0.07024	0.08275	0.07750	0.07260
Health	0.04720	0.04620	0.04482	0.04200	0.03937
Liability Insurance	0.28470	0.31985	0.31851	0.20250	0.17662
Social Security	0.08840	0.05843	0.05864	0.05890	0.05637
Extension Education	0.00850	0.00836	0.00822	0.00780	0.00728
Veterans Assistance	0.01320	0.01319	0.00358	0.01970	0.01704
Nursing Home	0.10000	0.09999	0.10005	0.08180	0.07213
Child Advocacy	0.00270	0.00260	0.00409	0.00380	0.00359
Total direct rates	1.32960	1.30366	1.30487	1.10980	1.05015

(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
2024	\$ 8,435,152	\$ 25,935,791	\$ 34,370,943	0.1528%	\$ 243.36
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

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
	Total County Bonded Debt Outstanding (1)	Estimated Population		Debt Per Capita			
2024	\$ 34,370,943	\$ 3,190,203,436	1.07739%	141,236	\$ 243.36		
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		

Rock Island County, Illinois

Computation of Direct and Overlapping Debt

As of November 30, 2024

Governmental Unit	Gross Debt **	Percentage of Debt to County *	Amount Applicable To County (1)
Direct Debt			
Rock Island County	\$ 2,885,000	100.00%	\$ 2,885,000
Building Commission ***	24,760,000	100.00%	24,760,000
Rock Island County Forest Preserve ***	<u>5,345,000</u>	100.00%	<u>5,345,000</u>
Total direct debt	<u>32,990,000</u>		<u>32,990,000</u>
Overlapping Debt			
School Districts:			
#29 Hampton	530,000	100.00%	530,000
#30 UTHS	5,880,000	92.45%	5,436,060
#34 Silvis	3,665,000	100.00%	3,665,000
#36 Carbon Cliff	567,000	100.00%	567,000
#37 East Moline	30,405,000	100.00%	30,405,000
#40 Moline	21,971,228	100.00%	21,971,228
#41 Rock Island	43,795,000	100.00%	43,795,000
#100 Riverdale	2,085,000	100.00%	2,085,000
#190 Colona	1,045,000	11.00%	114,950
#200 Sherrard	12,220,000	31.35%	3,830,970
#223 Orion	7,445,800	8.18%	609,066
#300 Rockridge	-	98.02%	-
#404 Mercer County	17,696,800	1.70%	300,846
#503 Black Hawk College	80,795,000	65.02%	52,532,909
Cities and Villages:			
Coal Valley	-	87.92%	-
East Moline	56,613,540	100.00%	56,613,540
Hampton	1,302,000	100.00%	1,302,000
Milan	5,210,000	100.00%	5,210,000
Moline	90,842,000	100.00%	90,842,000
Rock Island	61,170,000	100.00%	61,170,000
Silvis	2,190,000	100.00%	2,190,000
Special Districts:			
Metropolitan Airport	8,815,000	100.00%	8,815,000
Andalusia FPD	<u>5,195,000</u>	100.00%	<u>5,195,000</u>
Total overlapping debt	<u>459,438,368</u>		<u>397,180,569</u>
Total direct debt and overlapping debt	<u>\$ 492,428,368</u>		<u>\$ 430,170,569</u>

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 2024

Assessed value	\$ 3,190,203,436
Debt limit (2.875% of assessed value)	<u>91,718,349</u>
Debt applicable to limit:	
General obligation bonds	8,230,000
Revenue bonds	<u>24,760,000</u>
Total net applicable to limit	<u>32,990,000</u>
Legal debt margin	<u>\$ 58,728,349</u>

	2024	2023	2022	2021	2020
Assessed value	\$ 3,190,203,436	\$ 2,990,906,634	\$ 2,797,373,624	\$ 2,726,322,088	\$ 2,700,541,797
Debt limit, 2.875% of assessed value	<u>91,718,349</u>	<u>85,988,566</u>	<u>80,424,492</u>	<u>78,381,760</u>	<u>77,640,577</u>
Debt applicable to debt limit:	<u>32,990,000</u>	<u>35,110,000</u>	<u>37,120,000</u>	<u>39,045,000</u>	<u>40,885,000</u>
Legal debt margin	<u>\$ 58,728,349</u>	<u>\$ 50,878,566</u>	<u>\$ 43,304,492</u>	<u>\$ 39,336,760</u>	<u>\$ 36,755,577</u>
Total debt applicable to the limit as a percentage of debt limit	35.97%	40.83%	46.16%	49.81%	52.66%
	2019	2018	2017	2016	2015
Assessed value	\$ 2,660,279,396	\$ 2,628,520,254	\$ 2,476,357,545	\$ 2,393,600,915	\$ 2,362,035,093
Debt limit, 2.875% of assessed value	<u>76,483,033</u>	<u>75,569,957</u>	<u>71,195,279</u>	<u>68,816,026</u>	<u>67,908,509</u>
Debt applicable to debt limit:	<u>46,645,000</u>	<u>49,125,000</u>	<u>46,805,000</u>	<u>49,100,000</u>	<u>23,480,000</u>
Legal debt margin	<u>\$ 29,838,033</u>	<u>\$ 26,444,957</u>	<u>\$ 24,390,279</u>	<u>\$ 19,716,026</u>	<u>\$ 44,428,509</u>
Total debt applicable to the limit as a percentage of debt limit	60.99%	65.01%	65.74%	71.35%	34.58%

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		Per Median Age (6)	Unemployment Rate (4)	School Enrollment (5)
		(Thousands of Dollars) (2)	Per Capita Income (3)			
2024	141,236	\$ 7,418,455	\$ 52,525	40.70	5.5	22,239
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

Data Complied 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

2024

Employer	Employees	% of Total Employment	Rank
Rock Island Arsenal	6,300	9.88%	1
Deere & Company	5,600	8.79%	2
Unity Point Health	4,748	7.45%	3
Tyson Fresh Meats	2,400	3.77%	4
XPAC	1,000	1.57%	5
Hy-Vee (all RICO locations)	870	1.37%	6
Walmart (all RICO locations)	800	1.26%	7
Bally's Quad Cities Casino- Hotel	550	0.86%	8
Performance Foodservice-Thoms	530	0.83%	9
Vibrant Arena at The MARK	500	0.78%	10
Rock Island County Employment	<u>63,733</u>		

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

2015

Employer	Employees	% of Total Employment	Rank
Rock Island Arsenal	6,271	9.25%	1
Deere & Company	5,700	8.41%	2
Trinity-Unity Point (Rock Island & Moline)	5,200	7.67%	3
Tyson Fresh Meats	2,400	3.54%	4
Hy-Vee (all Rock Island County Locations)	1,519	2.24%	5
XPAC	1,000	1.48%	6
Walmart (all Rock Island County Locations)	876	1.29%	7
Moline Community School District #40	860	1.27%	8
Blackhawk College	825	1.22%	9
Augustana College	550	0.81%	10
Rock Island County Employment	<u>67,771</u>		

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	2024	2023	2022	2021	2020	2019	2018	2017	2016
Social service:									
Hope Creek	-	-	-	-	-	169.00	212.50	219.50	225.00
Veteran's Administration	4.50	4.50	2.50	2.00	2.00	2.00	2.00	2.00	2.00
Health Department	44.00	45.00	45.00	40.50	42.00	42.00	42.50	42.50	44.00
Mental Health	0.75	0.75	0.75	0.75	0.50	0.50	0.50	0.50	0.50
Total social service	49.25	50.25	48.25	43.25	44.50	213.50	257.50	264.50	271.50
General government:									
General government									
Auditor	4.00	4.00	4.00	5.00	4.00	4.00	4.00	4.00	3.00
County Board	9.50	9.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
County Clerk	12.00	12.00	11.00	11.00	11.00	11.00	10.00	11.00	11.00
Recorder	6.00	6.00	6.00	6.00	6.00	6.00	7.00	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
Treasurer	7.00	6.50	6.50	6.75	6.00	6.00	6.00	6.00	6.00
Assessment Map	5.00	6.00	6.00	6.00	5.00	6.00	5.00	5.00	5.00
Board of Review	1.50	1.00	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Information Systems	5.00	5.00	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	2.00	3.00	3.00	3.00
Human Resources	3.00	2.00	2.00	2.00	2.00	2.00	2.00	1.50	4.00
HR/Liability/Civil	6.50	8.00	7.75	8.25	5.00	5.00	5.00	5.80	4.30
GIS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Document Storage	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Recorder Document	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
County Administration	4.50	3.00	2.50	4.00	2.00	3.00	3.00	2.00	3.00
Purchasing	-	-	-	-	-	-	-	-	-
Total general government	74.00	73.00	75.75	79.00	71.00	73.00	73.00	72.30	75.30

Rock Island County, Illinois

Full-Time Equivalent County Government Employees by Function/Program
Last Ten Fiscal Years

Function / Program	2024	2023	2022	2021	2020	2019	2018	2017	2016
Public safety & corrections:									
Coroner	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Sheriff	132.50	136.00	131.00	127.00	130.00	128.00	133.00	135.50	128.00
EMA	1.50	2.00	1.00	2.00	1.00	1.00	1.00	0.50	0.50
Zoning	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.50
Animal Control	17.50	13.50	13.50	12.00	11.00	12.00	12.00	10.00	11.00
Court Security	19.00	19.50	19.50	19.50	17.50	18.00	13.00	13.50	15.00
COPS	-	-	-	-	-	-	-	-	10.00
Total public safety & corrections	178.50	179.00	173.00	167.50	166.50	166.00	166.00	166.50	172.00
Public works & transportation:									
Highway	18.00	16.50	15.50	16.50	18.00	17.50	17.50	14.00	15.50
Motor Fuel Tax	1.00	1.50	1.50	1.50	1.50	1.50	1.50	2.00	4.50
Total public works & transportation	19.00	18.00	17.00	18.00	19.50	19.00	19.00	16.00	20.00
Judiciary & legal/legislative:									
Circuit Clerk	35.00	32.00	31.00	30.00	29.00	32.00	32.00	32.50	29.50
Circuit Court	4.50	4.50	4.50	4.50	4.50	3.50	3.50	3.50	3.50
States Attorney	21.50	23.00	22.25	21.25	23.00	21.50	21.50	21.20	21.20
Court Services	36.00	35.00	35.00	36.00	35.00	36.00	36.00	35.00	35.00
Ostrom Maintenance	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Public Defender	12.00	13.00	12.00	10.00	10.00	8.50	9.00	8.00	8.00
Child Support	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Courthouse/Justice Center Maintenance	12.00	11.00	8.00	11.00	12.00	11.00	12.00	10.00	11.00
Total judiciary & legal/legislative	122.50	120.00	114.25	114.25	115.00	114.00	115.50	112.70	110.70
Total	443.25	440.25	428.25	422.00	416.50	585.50	631.00	632.00	649.50

Source: County year-end payroll report

Rock Island County, Illinois

Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Public safety and legal services:										
Public defender:										
# of cases closed-felony	775	812	880	831	833	703	749	690	752	763
# of cases closed-misdemeanor/traffic	2,001	2,347	2,399	2,704	2,424	2,888	2,544	3,081	3,177	2,774
# of cases closed-petition to revoke	149	170	190	188	173	179	228	217	227	228
# of cases closed-other	11	19	12	8	5	23	35	34	23	30
# of cases closed-juvenile	142	133	179	116	121	165	224	214	254	223
Sheriff:										
# of civil papers served	4,604	3,818	3,154	3,786	3,643	4,347	4,094	4,760	6,150	3,679
# of jail bookings	4,260	3,875	4,099	3,778	3,365	6,368	6,493	6,987	7,285	7,412
# of traffic citations written	1,999	1,929	1,842	1,805	1,685	2,781	2,029	3,018	2,733	3,074
# of 911 calls(in-coming;out-going; & admn)	59,324	65,583	63,253	65,305	65,776	45,032	53,543	62,487	61,759	45,239
# prisoner days per year	60,582	72,294	87,567	95,829	91,007	99,853	93,697	97,103	91,798	92,108
average daily count	166	198	239	262	249	274	257	242	231	232
Emergency Management Agency										
# of Exercises performed & evaluated	2	2	2	3	3	4	5	5	5	3
# of Activations for severe weather	3	2	2	3	3	5	6	4	3	3
# of Participation in Regional Emergency	1	1	-	-	2	1	1	1	-	-
Judicial:										
Court Administration										
# of Juror Summons Mailed	21,400	19,300	21,070	10,177	6,740	22,781	16,235	16,778	15,690	15,956
# of Juror Summons Returned	6,514	5,164	5,455	5,008	2,479	8,173	5,827	6,506	5,920	6,376
# of Trials conducted	20	18	18	10	7	23	36	39	42	49
State Attorney										
# of felonies filed	1,042	959	957	1,111	1,070	1,154	1,153	1,034	1,051	1,002
Circuit clerk:										
# of New Criminal Cases Filed	4,494	4,338	12,456	16,034	2,010	2,611	2,486	2,514	2,644	2,782
# of Criminal Cases Closed	12,018	4,594	15,535	15,133	1,764	2,293	2,269	2,342	2,485	2,585
# of Bonds Processed	1,231	3,128	4,191	3,814	2,893	5,713	5,523	6,655	7,740	8,204
# of DUI Cases Filed	646	351	419	763	494	533	513	559	795	794
# of Traffic Cases Filed	1,848	7,834	7,702	13,880	13,041	20,055	17,062	18,399	19,093	18,803
# of Major Traffic Cases Filed	1,652	2,180	2,325	N/A						
Veteran's assistance:										
# of veterans assisted	3,433	3,325	3,450	2,046	2,532	3,387	4,079	4,193	4,473	3,593
# of cases	1,732	3,325	2,253	1,787	2,414	1,012	916	968	1,045	978
value of assistance	161,546	152,227	55,226	119,714	132,638	130,245	128,693	123,183	138,820	129,883
# of claims	1,705	484	823	259	96	138	121	193	230	210
# of referrals	-	-	-	1	17	263	271	137	112	102
# of med equipment	-	-	39	51	41	83	117	77	70	83

Rock Island County, Illinois

Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Health Department:										
# of common disease requiring investigation	2,680	2,150	2,207	2,465	475	573	1,385	1,203	1,177	938
# of environ health inspections conducted	1,956	2,465	2,271	1,958	2,049	1,987	2,264	2,680	2,877	2,889
# of grants	19	19	18	23	24	23	25	23	25	30
Coroner:										
# of coroner cases in Rock Island County	1,487	1,524	1,607	1,669	1,826	1,481	1,534	1,270	1,612	1,475
# of autopsies held	40	38	46	46	42	52	40	55	42	40
# of inquests no jury	61	68	59	71	52	66	60	63	78	73
# of cremation permits issued	892	931	908	929	1,001	758	689	603	687	654
# of cremation permit fees waived	17	10	10	14	16	21	25	18	18	48
# of Coroner Transport	35	29	44	44	38	43	36	49	36	36
# of County Paid dispositions	13	9	5	7	15	11	10	20	18	11
# of Funeral Home transport to Autopsy (\$400)	5	9	3	2	4	9	4	6	6	4
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	3	5	3	5	5	5
# of forest preserves	6	6	6	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	4	2	5	5	5	8	4	4	4	4
# of 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	1,068	878	965	850	899	1,172	1,174	1,213	1,573	834
Value of issued permits	44,240,328	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
# of contractor registrations	270	246	114	258	243	246	267	219	286	251
Value of contractor registrations	13,500	12,300	5,700	12,900	12,150	12,300	13,350	10,950	14,300	12,550
Transportation & public works:										
Highway:										
# of miles of road state, co, city, township	1,450	N/A	1,450	1,448	1,447	1,447	1,447	1,447	1,447	1,446
# of miles of road paved-concrete & bituminous	1,258	N/A	1,268	1,266	1,271	1,271	1,270	1,270	1,270	1,270
# of miles of road improved-rock & oiled	177	N/A	176	176	171	171	171	171	171	171
# of bridges repaired/replaced	-	N/A	-	1	1	1	-	1	-	1
Governmental services to residents:										
County clerk elections:										
# of elections	2	2	2	2	2	1	2	2	2	2
# of registered voters	90,276	85,422	84,051	90,239	90,615	89,744	89,251	99,869	100,163	93,058
# of votes cast in general election	64,046	10,861	48,560	14,644	67,337	4,859	51,283	16,952	64,672	17,012
% of registered voters cast ballots	70.94%	12.71%	57.77%	16.23%	74.31%	5.41%	57.00%	16.97%	64.57%	18.28%

Rock Island County, Illinois

Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
County clerk:										
# of original birth certificates issued	5,805	6,061	6,821	7,148	6,105	8,111	7,256	7,652	8,413	7,569
# of birth certificate copies issued	1,259	1,306	1,392	1,416	1,225	1,391	1,244	1,239	1,366	1,108
# of original death certificates issued	390	426	361	334	336	344	339	399	395	380
# of death certificate copies issued	186	234	171	152	135	180	91	156	113	151
# of marriage licenses	829	757	811	695	623	841	902	942	943	962
# of original marriage certificates issued	1,981	1,938	2,305	2,511	2,611	3,199	2,038	1,944	2,163	2,000
# of marriage certificate copies issued	1,128	1,086	1,153	1,104	1,052	1,145	1,045	1,080	976	930
# of original civil union certificates issued	-	-	-	-	-	2	1	2	2	-
# of civil union certificate copies issued	-	-	-	-	-	1	-	1	-	-
# of civil union licenses	-	-	-	-	-	2	3	1	-	-
Recorder:										
# of real estate transactions recorded	16,105	16,300	20,396	24,236	21,834	19,509	21,353	23,061	21,620	22,450
# of discharged service men/women	7	12	20	17	9	25	27	20	49	44
Administration:										
Auditor:										
# of vouchers processed	19,485	17,974	17,144	15,938	18,460	19,876	20,526	20,424	20,713	20,953
Information technology:										
# of network users	693	716	689	700	719	775	781	804	701	656
Treasurer:										
# of tax bills mailed	63,656	63,730	63,765	62,611	62,660	62,680	62,714	62,790	62,776	63,107
# mobile home tax bills	1,769	1,744	1,551	1,728	1,763	1,515	1,480	1,513	1,298	1,596
# of tax distributions made	8	8	8	9	8	10	11	11	10	10
Human resources:										
Payroll checks	18,641	17,686	17,957	16,785	21,702	23,845	24,821	25,065	25,171	25,264
Superintendent of Education:										
Schools within the County:										
Public schools:										
# of elementary schools	37	36	36	35	35	35	35	35	35	35
# of junior high schools	9	9	9	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	3	5	5	5	5	5	5	5	5	5
# of Special Education Cooperative	1	1	-	-	-	-	-	-	-	-
# of total students (Pre-K to 12)	21,075	22,342	22,108	22,588	23,420	23,423	23,279	23,615	23,965	24,207
Nonpublic schools:										
# of Pre-K to 8 schools	4	7	7	7	7	7	7	7	7	7
# of high schools	3	3	4	3	3	3	3	3	3	3
# of Pre-K to 12th	1	-	-	-	-	-	-	-	-	-
# of total students	1,655	1,473	1,582	1,887	2,019	2,067	2,135	2,166	2,218	2,216

Rock Island County, Illinois

Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
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	543	513	542	547	537	539	543	546	554	561
# of farming acres	192,527	192,527	191,902	191,242	191,122	191,792	192,791	193,319	193,257	193,176
# of farms	4,304	4,304	4,302	4,283	4,284	4,261	4,248	4,245	4,243	4,229

Source: Various County departments

Rock Island County, Illinois

Capital Asset Statistics by Function
Last Ten Fiscal Years

Function/Program	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Social services:										
# of vehicles	15	21	21	20	17	31	32	31	30	29
# of buildings	2	2	2	2	2	4	4	4	4	4
General government:										
# of vehicles	15	11	11	12	12	12	12	12	11	12
# of buildings	2	2	2	2	2	2	2	2	2	2
Public safety / judiciary										
# of patrol cars	68	85	79	82	65	78	105	92	87	77
# of other vehicles	28	50	50	33	34	39	37	37	37	36
# of buildings	7	7	8	7	7	7	7	7	7	7
Public works & transportation										
# of vehicles	25	32	30	32	30	38	34	34	31	29
# of buildings	7	7	7	7	7	7	7	7	7	7
Culture & recreation										
# of acres managed	2,659.5	2,659.5	2,659.5	2,480.3	2,480.3	2,480.3	2,399.1	2,465.3	2,465.4	2,496.9
# of vehicles	45	45	46	43	42	43	40	41	38	38
# of buildings	67	64	65	72	71	72	68	62	62	62