

**CITY OF ROCK ISLAND, ILLINOIS**

**Police Pension Fund**

**Schedule of Changes in the Employer's Net Pension Liability - Last Ten Fiscal Years**

**December 31, 2024**

	12/31/15	12/31/16	12/31/17
Total Pension Liability			
Service Cost	\$ 1,178,679	1,206,843	1,213,206
Interest	5,565,928	5,871,796	6,084,923
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	1,340,483	(132,394)	(855,387)
Change of Assumptions	—	—	(908,960)
Benefit Payments, Including Refunds of Member Contributions	(3,969,874)	(4,100,163)	(4,121,665)
Net Change in Total Pension Liability	4,115,216	2,846,082	1,412,117
Total Pension Liability - Beginning	75,018,634	79,133,850	81,979,932
Total Pension Liability - Ending	79,133,850	81,979,932	83,392,049
Plan Fiduciary Net Position			
Contributions - Employer	\$ 2,687,850	2,893,929	3,210,742
Contributions - Members	590,127	580,374	592,709
Net Investment Income	(265,731)	2,918,794	3,805,284
Benefit Payments, Including Refunds of Member Contributions	(3,969,874)	(4,100,163)	(4,121,665)
Administrative Expenses	(65,821)	(12,357)	(39,446)
Net Change in Plan Fiduciary Net Position	(1,023,449)	2,280,577	3,447,624
Plan Net Position - Beginning	32,297,777	31,274,328	33,554,905
Plan Net Position - Ending	31,274,328	33,554,905	37,002,529
Employer's Net Pension Liability	\$ 47,859,522	48,425,027	46,389,520
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	39.52%	40.93%	44.37%
Covered Payroll	\$ 6,106,347	6,225,778	6,088,056
Employer's Net Pension Liability as a Percentage of Covered Payroll	783.77%	777.81%	761.98%

*Changes of Assumptions.* Changes in assumptions related to the discount rate were made in 2014 through 2024.

12/31/18	12/31/19	12/31/20	12/31/21	12/31/22	12/31/23	12/31/24
1,011,991	1,210,315	1,646,313	1,908,120	1,946,599	1,517,976	1,251,527
6,081,748	6,592,318	6,811,973	6,837,115	6,907,338	7,554,811	8,007,966
—	94,788	—	—	—	—	—
(1,080,996)	1,648,346	(25,054)	1,768,436	738,443	1,282,231	252,566
10,461,032	13,403,012	12,546,788	4,097,443	(19,718,036)	(8,157,589)	(1,440,868)
(4,436,527)	(4,927,269)	(5,005,196)	(5,624,928)	(5,991,407)	(6,492,936)	(6,668,750)
12,037,248	18,021,510	15,974,824	8,986,186	(16,117,063)	(4,295,507)	1,402,441
83,392,049	95,429,297	113,450,807	129,425,631	138,411,817	122,294,754	117,999,247
95,429,297	113,450,807	129,425,631	138,411,817	122,294,754	117,999,247	119,401,688
3,384,517	3,543,398	3,772,591	4,241,390	4,440,359	4,701,935	6,059,065
585,519	596,362	603,975	564,817	549,600	577,321	599,945
(1,646,130)	5,500,676	3,282,858	4,666,273	(4,887,161)	5,283,851	4,001,959
(4,436,527)	(4,927,269)	(5,005,196)	(5,624,828)	(5,991,407)	(6,492,936)	(6,668,750)
(57,653)	(81,855)	(61,050)	(90,535)	(106,323)	(79,846)	(75,966)
(2,170,274)	4,631,312	2,593,178	3,757,117	(5,994,932)	3,990,325	3,916,253
37,002,529	34,832,255	39,463,567	42,056,745	45,813,862	39,818,930	43,809,255
34,832,255	39,463,567	42,056,745	45,813,862	39,818,930	43,809,255	47,725,508
60,597,042	73,987,240	87,368,886	92,597,955	82,475,824	74,189,992	71,676,180
36.50%	34.78%	32.49%	33.10%	32.56%	37.13%	39.97%
6,216,240	6,234,010	6,031,945	5,395,131	5,362,860	5,703,861	6,485,486
974.82%	1186.83%	1448.44%	1716.32%	1537.91%	1300.70%	1105.18%

**CITY OF ROCK ISLAND, ILLINOIS**

**Firefighter's Pension Fund**

**Schedule of Changes in the Employer's Net Pension Liability - Last Ten Fiscal Years**

**December 31, 2024**

	12/31/15	12/31/16	12/31/17
Total Pension Liability			
Service Cost	\$ 970,425	967,532	966,428
Interest	4,741,653	4,926,474	5,056,265
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	615,903	(143,146)	(238,698)
Change of Assumptions	—	—	(643,016)
Benefit Payments, Including Refunds of Member Contributions	(3,867,666)	(3,924,449)	(4,166,966)
Net Change in Total Pension Liability	2,460,315	1,826,411	974,013
Total Pension Liability - Beginning	64,216,278	66,676,593	68,503,004
Total Pension Liability - Ending	66,676,593	68,503,004	69,477,017
Plan Fiduciary Net Position			
Contributions - Employer	\$ 2,676,324	2,803,551	3,059,559
Contributions - Members	416,580	429,505	400,288
Net Investment Income	(107,316)	1,526,910	2,972,495
Benefit Payments, Including Refunds of Member Contributions	(3,867,666)	(3,924,449)	(4,166,966)
Administrative Expenses	(68,883)	(25,951)	(23,649)
Net Change in Plan Fiduciary Net Position	(950,961)	809,566	2,241,727
Plan Net Position - Beginning	21,865,902	20,914,941	21,724,507
Plan Net Position - Ending	20,914,941	21,724,507	23,966,234
Employer's Net Pension Liability	\$ 45,761,652	46,778,497	45,510,783
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	31.37%	31.71%	34.50%
Covered Payroll	\$ 4,338,290	4,455,246	4,455,406
Employer's Net Pension Liability as a Percentage of Covered Payroll	1054.83%	1049.96%	1021.47%

*Changes of Assumptions.* Changes in assumptions related to the discount rate were made in 2015 through 2024.

12/31/18	12/31/19	12/31/20	12/31/21	12/31/22	12/31/23	12/31/24
825,555	1,001,745	1,476,851	1,683,945	1,965,541	1,490,710	1,238,944
5,039,828	5,284,117	5,253,244	5,262,227	5,263,558	5,881,044	6,016,402
—	73,191	—	—	—	—	—
(1,560,472)	371,969	27,705	953,504	(25,917)	(9,846)	922,958
8,469,150	11,728,123	5,677,951	2,759,102	(11,873,465)	(9,088,468)	782,595
(4,393,534)	(4,555,689)	(4,702,369)	(4,900,050)	(4,891,557)	(5,140,820)	(5,309,581)
8,380,527	13,903,456	7,733,382	5,758,728	(9,561,840)	(6,867,380)	3,651,318
69,477,017	77,857,544	91,761,000	99,494,382	105,253,110	95,691,270	88,823,890
77,857,544	91,761,000	99,494,382	105,253,110	95,691,270	88,823,890	92,475,208
3,280,309	3,290,679	3,444,244	3,793,261	4,084,852	4,510,003	5,039,929
412,943	415,425	443,300	428,228	453,408	460,591	474,482
(914,907)	3,739,896	2,403,269	2,657,856	(3,606,825)	3,624,829	2,826,671
(4,393,534)	(4,555,689)	(4,702,369)	(4,900,050)	(4,891,557)	(5,140,820)	(5,309,581)
(46,062)	(54,882)	(68,595)	(72,346)	(64,225)	(72,032)	(72,466)
(1,661,251)	2,835,429	1,519,849	1,906,949	(4,024,347)	3,382,571	2,959,035
23,966,234	22,304,983	25,140,412	26,660,261	28,567,210	24,542,863	27,925,434
22,304,983	25,140,412	26,660,261	28,567,210	24,542,863	27,925,434	30,884,469
55,552,561	66,620,588	72,834,121	76,685,900	71,148,407	60,898,456	61,590,739
28.65%	27.40%	26.80%	27.14%	25.65%	31.44%	33.40%
4,540,219	4,824,068	4,789,832	4,836,859	4,809,674	5,216,884	5,111,166
1223.57%	1381.00%	1520.60%	1585.45%	1479.28%	1167.33%	1205.02%

**CITY OF ROCK ISLAND, ILLINOIS**

**Police Pension Fund**

**Schedule of Investment Returns - Last Ten Fiscal Years**

**December 31, 2024**

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Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	(0.28%)
2016	10.20%
2017	11.45%
2018	(4.14%)
2019	16.00%
2020	8.98%
2021	11.22%
2022	N/A
2023	13.66%
2024	10.94%

N/A - Not Available

**CITY OF ROCK ISLAND, ILLINOIS**

**Firefighters' Pension Fund  
Schedule of Investment Returns - Last Ten Fiscal Years  
December 31, 2024**

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Fiscal Year	Annual Money- Weighted Rate of Return, Net of Investment Expense
2015	(0.55%)
2016	7.70%
2017	14.36%
2018	(4.31%)
2019	16.71%
2020	11.00%
2021	11.47%
2022	N/A
2023	15.41%
2024	9.59%

N/A - Not Available

**CITY OF ROCK ISLAND, ILLINOIS**

**Retiree Benefit Plan**

**Schedule of Changes in the Employer's Total OPEB Liability**

**December 31, 2024**

	12/31/18	12/31/19	12/31/20
	Totals	Totals	Totals
Total OPEB Liability			
Service Cost	\$ 824,016	895,008	615,287
Interest	712,854	807,836	779,603
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	—	—	(1,824,669)
Change of Assumptions or Other Inputs	(499,227)	950,214	(607,355)
Benefit Payments	(1,002,134)	(917,003)	(935,846)
Other Changes	835,979	(5,690)	94,530
Net Change in Total OPEB Liability	871,488	1,730,365	(1,878,450)
Total OPEB Liability - Beginning	21,780,288	22,651,776	24,382,141
Total OPEB Liability - Ending	22,651,776	24,382,141	22,503,691
Covered-Employee Payroll	20,693,418	20,693,418	21,106,313
Total OPEB Liability as a Percentage of Covered-Employee Payroll	109.46%	117.83%	106.62%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

*Changes of Assumptions.* Changes in assumptions related to the discount rate were made in 2018 to 2024.

12/31/21	12/31/22	12/31/23	12/31/24		
Totals	Totals	Totals	City	Center	Totals
796,262	847,258	565,995	616,565	6,597	623,162
425,355	486,242	875,213	839,221	18,649	857,870
—	—	—	—	—	—
—	2,958,075	—	1,364,014	14,595	1,378,609
(768,247)	(4,690,735)	724,539	(1,844,330)	(19,735)	(1,864,065)
(929,261)	(834,086)	(975,995)	(1,063,697)	(11,382)	(1,075,079)
—	—	—	—	—	—
(475,891)	(1,233,246)	1,189,752	(88,227)	8,724	(79,503)
22,503,691	22,027,800	20,794,554	21,761,125	223,181	21,984,306
22,027,800	20,794,554	21,984,306	21,672,898	231,905	21,904,803
21,950,971	21,844,301	21,844,301	22,750,347	243,434	22,993,781
100.35%	95.19%	100.64%	95.26%	95.26%	95.26%

**CITY OF ROCK ISLAND, ILLINOIS**

**General Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
<b>Revenues</b>				
Taxes	\$ 16,751,152	16,751,152	16,115,350	15,632,273
Intergovernmental	20,662,301	20,662,301	19,896,975	22,749,177
Licenses and Permits	1,084,250	1,084,250	1,104,780	1,274,769
Charges for Services	5,403,624	5,403,624	6,061,793	4,918,819
Fines and Forfeitures	309,000	309,000	184,018	184,573
Investment Income	313,732	313,732	1,008,840	974,727
Miscellaneous	143,650	143,650	214,534	32,597
<b>Total Revenues</b>	<b>44,667,709</b>	<b>44,667,709</b>	<b>44,586,290</b>	<b>45,766,935</b>
<b>Expenditures</b>				
General Government	13,265,993	12,130,321	8,811,156	7,495,135
Police and Fire	33,129,797	33,243,840	31,663,746	28,798,561
Electrical Maintenance	743,497	730,017	722,405	577,905
Municipal Vehicle Parking System	42,651	43,651	41,862	13,774
Highways and Streets	3,913,344	4,222,754	3,855,427	4,416,611
Capital Outlay	—	1,928,884	2,675,536	96,840
Debt Service				
Principal Retirement	—	—	447,674	237,104
Interest and Fiscal Charges	—	—	16,811	20,835
<b>Total Expenditures</b>	<b>51,095,282</b>	<b>52,299,467</b>	<b>48,234,617</b>	<b>41,656,765</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(6,427,573)</b>	<b>(7,631,758)</b>	<b>(3,648,327)</b>	<b>4,110,170</b>
<b>Other Financing Sources (Uses)</b>				
Debt Issuance	53,344	53,344	932,251	96,840
Disposal of Capital Assets	1,000	1,000	26,347	231
Transfers In	11,724,803	15,097,553	6,754,945	2,152,974
Transfers Out	(10,385,005)	(13,905,755)	(4,245,634)	(2,975,726)
	<b>1,394,142</b>	<b>1,246,142</b>	<b>3,467,909</b>	<b>(725,681)</b>
<b>Net Change in Fund Balance</b>	<b>(5,033,431)</b>	<b>(6,385,616)</b>	<b>(180,418)</b>	<b>3,384,489</b>
Fund Balance - Beginning			24,755,643	21,371,154
Restatement - Error Correction			44,642	—
Fund Balance - Beginning as Restated			<b>24,800,285</b>	<b>21,371,154</b>
Fund Balance - Ending			<b>24,619,867</b>	<b>24,755,643</b>

**CITY OF ROCK ISLAND, ILLINOIS**

**Public Library - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Revenues				
Taxes				
Property Taxes	\$ 2,479,308	2,479,308	2,482,361	2,319,397
Intergovernmental	69,129	71,314	71,413	71,854
Charges for Services	387,381	387,381	369,395	299,509
Fines and Forfeitures	32,000	32,000	15,724	17,235
Investment Income	—	—	57,086	55,873
Miscellaneous	135,500	135,500	55,039	30,369
Total Revenues	<u>3,103,318</u>	<u>3,105,503</u>	<u>3,051,018</u>	<u>2,794,237</u>
Expenditures				
Libraries	<u>3,403,748</u>	<u>3,555,189</u>	<u>2,813,768</u>	<u>3,124,579</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(300,430)</u>	<u>(449,686)</u>	<u>237,250</u>	<u>(330,342)</u>
Other Financing Sources (Uses)				
Transfers In	165,000	215,000	215,000	21,325
Transfers Out	—	—	—	(87,200)
	<u>165,000</u>	<u>215,000</u>	<u>215,000</u>	<u>(65,875)</u>
Net Change in Fund Balance	<u>(135,430)</u>	<u>(234,686)</u>	452,250	(396,217)
Fund Balance - Beginning			<u>1,479,965</u>	<u>1,876,182</u>
Fund Balance - Ending			<u>1,932,215</u>	<u>1,479,965</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Tax Increment Financing District - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Revenues				
Taxes				
Property Taxes	\$ 3,801,109	3,801,109	4,378,152	3,973,758
Investment Income	—	—	331,553	381,444
Miscellaneous	—	—	21,346	2,000
Total Revenues	<u>3,801,109</u>	<u>3,801,109</u>	<u>4,731,051</u>	<u>4,357,202</u>
Expenditures				
General Government	3,751,194	5,431,846	4,035,274	4,748,069
Capital Outlay	95,000	112,828	34,999	3,623
Debt Service				
Principal Retirement	285,000	285,000	285,000	280,000
Interest and Fiscal Charges	6,698	6,698	6,698	13,138
Total Expenditures	<u>4,137,892</u>	<u>5,836,372</u>	<u>4,361,971</u>	<u>5,044,830</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(336,783)</u>	<u>(2,035,263)</u>	<u>369,080</u>	<u>(687,628)</u>
Other Financing Sources (Uses)				
Disposal of Capital Assets	—	—	(953)	1,673
Transfers In	—	—	—	1,260
Transfers Out	—	—	—	(48,000)
	<u>—</u>	<u>—</u>	<u>(953)</u>	<u>(45,067)</u>
Net Change in Fund Balance	<u>(336,783)</u>	<u>(2,035,263)</u>	368,127	(732,695)
Fund Balance - Beginning			<u>7,415,839</u>	<u>8,148,534</u>
Fund Balance - Ending			<u><u>7,783,966</u></u>	<u><u>7,415,839</u></u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Riverboat Gaming - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Revenues				
Taxes				
Gaming Taxes	\$ 3,800,000	3,800,000	3,715,211	4,138,781
Investment Income	—	—	92,672	53,003
Total Revenues	3,800,000	3,800,000	3,807,883	4,191,784
Expenditures				
General Government	—	—	—	—
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,800,000	3,800,000	3,807,883	4,191,784
Other Financing (Uses)				
Transfers Out	(3,765,761)	(3,765,761)	(3,765,742)	(3,025,750)
Net Change in Fund Balance	34,239	34,239	42,141	1,166,034
Fund Balance - Beginning			1,708,305	542,271
Fund Balance - Ending			1,750,446	1,708,305

**CITY OF ROCK ISLAND, ILLINOIS**

**Community/Economic Development - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24			12/31/23
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental	\$ 642,810	662,626	247,951	146,618
Investment Income	—	—	—	1
Miscellaneous	—	—	101	8
Total Revenues	642,810	662,626	248,052	146,627
Expenditures				
General Government	1,286,680	1,308,118	881,370	824,142
Excess (Deficiency) of Revenues Over (Under) Expenditures	(643,870)	(645,492)	(633,318)	(677,515)
Other Financing Sources (Uses)				
Disposal of Capital Assets	—	—	(1,665)	1,828
Transfers In	643,870	643,870	643,870	649,144
	643,870	643,870	642,205	650,972
Net Change in Fund Balance	—	(1,622)	8,887	(26,543)
Fund Balance - Beginning			6,179,971	6,206,514
Fund Balance - Ending			6,188,858	6,179,971

**CITY OF ROCK ISLAND, ILLINOIS**

**ARPA - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Revenues				
Intergovernmental	\$ 16,260,853	16,260,853	15,818,325	3,400,623
Investment Income	—	—	737,264	901,316
Total Revenues	16,260,853	16,260,853	16,555,589	4,301,939
Expenditures				
General Government	10,085,023	12,895,202	9,642,574	2,584,782
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,175,830	3,365,651	6,913,015	1,717,157
Other Financing Sources (Uses)				
Transfers In	—	—	498,033	—
Transfers Out	(6,175,750)	(6,175,750)	(6,175,750)	(815,840)
	(6,175,750)	(6,175,750)	(5,677,717)	(815,840)
Net Change in Fund Balance	80	(2,810,099)	1,235,298	901,317
Fund Balance - Beginning			867,034	(34,283)
Fund Balance - Ending			2,102,332	867,034

## **OTHER SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Major Enterprise Funds
- Combining Statements - Nonmajor Enterprise Funds
- Budgetary Comparison Schedules - Nonmajor Enterprise Funds
- Combining Statements - Internal Service Funds
- Budgetary Comparison Schedules - Internal Service Funds
- Combining Statements - Pension Trust Funds
- Budgetary Comparison Schedules - Pension Trust Funds
- Consolidated Year-End Financial Report

## **INDIVIDUAL FUND DESCRIPTIONS**

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### **GENERAL FUND**

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

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### **SPECIAL REVENUE FUNDS**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditure for specified purposes.

#### **Public Library Fund**

The Public Library Fund is used to account for monies from contributions, grants, and a tax levy restricted to services related to the operation of the City Library.

#### **Tax Increment Financing District (TIF) Fund**

The TIF Fund is used to account for monies from the State of Illinois to be applied to specific areas for rehabilitation of property.

#### **Riverboat Gaming Fund**

The Riverboat Gaming Fund is used to account for revenue and expenditures from riverboat gaming.

#### **Community/Economic Development Fund**

The Community/Economic Development Fund is used to account for contributions and grants which support outside agencies and special economic development activities.

#### **ARPA Fund**

The ARPA Fund is used to account for the funds received by the City from the American Rescue Plan Act of 2021 during the COVID-19 pandemic.

#### **Motor Fuel Tax Fund**

The Motor Fuel Tax Fund is used to account for expenditures related to approved motor fuel tax projects and revenue from the state gasoline tax as collected and distributed by the State of Illinois.

#### **Housing and Community Development Fund**

The Housing and Community Development Fund is used to account for costs related to the operations of the Community Development Block Grant.

## **INDIVIDUAL FUND DESCRIPTIONS - Continued**

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### **SPECIAL REVENUE FUNDS - Continued**

#### **Martin Luther King Community Center Operations Fund**

The Martin Luther King Community Center Operations Fund is used to account for costs related to the operations of the Martin Luther King Community Center.

#### **Foreign Fire Insurance Fund**

The Foreign Fire Insurance Fund is used to account for foreign fire insurance tax monies expended for Fire Department supplies and equipment approved by the Foreign Fire Insurance Committee.

#### **Federal Programs Fund**

The Federal Programs Fund is used to account for revenue and expenditures from selected federal grant programs.

#### **Drug Prevention Fund**

The Drug Prevention Fund is used to account for revenues and expenditures of funds received under state and federal drug forfeiture laws.

#### **MFT Rebuild Illinois Grant Fund**

The MFT Rebuild Illinois Grant Fund is used to account for Federal Grants awarded to the City for infrastructure projects.

#### **HUD - DelaCerde House Fund**

The HUD - DelaCerde House Fund is used to account for revenues and expenditures of funds from a federal grant program.

#### **Downtown SSA Fund**

The Downtown SSA Fund is used to account for revenues and expenditures of the downtown special service area.

#### **Downtown Infrastructure Pass-Thru Fund**

The Downtown Infrastructure Pass-Thru Fund is used to account for grant revenue and expenditures related to the downtown enhancement project.

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### **DEBT SERVICE FUND**

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

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## **INDIVIDUAL FUND DESCRIPTIONS - Continued**

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### **CAPITAL PROJECTS FUND**

The Capital Projects Fund is used to account for all financial resources used for the acquisition or construction of major capital facilities, equipment and capital asset replacement, except those financed by Proprietary Funds.

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### **ENTERPRISE FUNDS**

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

#### **Waterworks Fund**

The Waterworks Fund is used to account for the revenue and expenses of the department responsible for providing a safe potable water supply and an adequate water supply for fire protection, domestic usage, and industrial usage.

#### **Wastewater Treatment Fund**

The Wastewater Treatment Fund is used to account for the revenue and expenses of the department responsible for maintaining a dependable system for collecting and treating the wastewater of the City.

#### **Park and Recreation Fund**

The Park and Recreation Fund is used to account for revenue and expenses associated with operating the recreation programs, park programs, fitness center, and golf courses of the City.

#### **Stormwater Fund**

The Stormwater Fund is used to account for the operating revenue and expenses for maintaining a dependable system for collecting and treating the stormwaters of the City.

#### **Solid Waste Fund**

The Solid Waste Fund is used to account for the revenue and expenses associated with the operation and maintenance of Solid Waste services.

#### **Sunset Marina Fund**

The Sunset Marina Fund is used to account for the revenue and expenses associated with the operation and maintenance of Sunset Marina.

## **INDIVIDUAL FUND DESCRIPTIONS - Continued**

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### **ENTERPRISE FUNDS - Continued**

#### **Housing and Community Development Loan Fund**

The Housing and Community Development Loan Fund is used to account for revenue and expenses associated with the issuance and collection of housing rehabilitation loans to homeowners who fall into an established neighborhood strategy area.

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### **INTERNAL SERVICE FUNDS**

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies other governmental unit, or to other governmental units, on a cost-reimbursement basis.

#### **Equipment Maintenance Fund**

The Equipment Maintenance Fund is used to account for the maintenance, repair and purchase of vehicles used in the operation of City services. Revenue is from rental charges to user departments. Expenses include cost of labor, materials, supplies, and services. Replacement of equipment is part of the rental rate for equipment.

#### **Engineering Fund**

The Engineering Fund is used to account for the engineering services for all capital and major infrastructure maintenance projects.

#### **Self Insurance Fund**

The Self Insurance Fund is used to account for premiums and claim payments for workers' compensation, general liability, and property insurance for most of the City. Stop-loss insurance is also purchased.

#### **Employee Health Benefit Fund**

The Employee Health Benefit Fund is used to account for premium and claim payments for the self-insured group health insurance plan for City employees. Stop-loss insurance is also purchased.

#### **Hydro-Electric Plant Fund**

The Hydro-Electric Plant Fund is used to account for charges and expenses of the Hydro-Electric Plant to the City's departments.

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## **INDIVIDUAL FUND DESCRIPTIONS - Continued**

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### **PENSION TRUST FUNDS**

#### **Police Pension Fund**

The Police Pension Fund is used to account for the accumulation of resources to be used for retirement pensions for the City's sworn police personnel. Most rules and regulations of the fund are established by the Pension Division of the Illinois Department of Insurance. Resources are contributed by sworn police personnel at rates fixed by state statutes and by the City through an annual property tax levy.

#### **Firefighter's Pension Fund**

The Firefighters' Pension Fund is used to account for the accumulation of resources to be used for retirement pensions for the City's sworn firefighter/paramedic personnel. Most rules and regulations of the fund are established by the Pension Division of the Illinois Department of Insurance. Resources are contributed by sworn firefighter/paramedic personnel at rates fixed by state statutes and by the City through an annual property tax levy.

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**CITY OF ROCK ISLAND, ILLINOIS**

**General Fund**

**Schedule of Revenues - Budget and Actual**

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24			12/31/23
	Original Budget	Final Budget	Actual	Actual
<b>Taxes</b>				
Property Tax	\$ 11,394,052	11,394,052	11,407,797	10,659,157
Municipal Utility Tax	2,900,000	2,900,000	2,256,013	2,519,826
Hotel/Motel Tax	300,000	300,000	318,142	318,300
Gasoline Tax	475,000	475,000	306,072	374,530
Franchise Tax	250,000	250,000	208,612	245,411
Food Beverage Tax	1,000,000	1,000,000	1,128,171	1,061,361
Video Gaming Tax	285,000	285,000	323,397	298,592
Other Taxes	147,100	147,100	167,146	155,096
<b>Total Taxes</b>	<b>16,751,152</b>	<b>16,751,152</b>	<b>16,115,350</b>	<b>15,632,273</b>
<b>Intergovernmental</b>				
State Income Tax	6,000,000	6,000,000	6,387,954	5,966,440
Sales Tax	6,853,500	6,853,500	7,296,186	7,114,771
Local Use Tax	1,550,000	1,550,000	1,315,316	1,460,637
Replacement Tax	6,200,000	6,200,000	4,747,317	8,107,617
Federal Grants	27,405	27,405	15,398	19,909
State Grants	31,396	31,396	134,804	79,803
<b>Total Intergovernmental</b>	<b>20,662,301</b>	<b>20,662,301</b>	<b>19,896,975</b>	<b>22,749,177</b>
<b>Licenses and Permits</b>	<b>1,084,250</b>	<b>1,084,250</b>	<b>1,104,780</b>	<b>1,274,769</b>
<b>Charges for Services</b>				
Public Safety	245,525	245,525	152,971	54,871
Public Works	180,387	180,387	252,314	109,123
Ambulance Service	1,850,000	1,850,000	2,521,614	1,815,608
Waterworks Department	1,076,779	1,076,779	1,076,779	1,040,367
Sunset Marina	73,247	73,247	73,247	78,561
Equipment Maintenance Department	324,294	324,294	324,294	313,328
Engineering Department	232,113	232,113	232,113	224,264
Sewer Department	590,803	590,803	590,803	570,825
Stormwater Department	317,404	317,404	317,404	306,671
Other Departments	513,072	513,072	520,254	405,201
<b>Total Charges for Services</b>	<b>5,403,624</b>	<b>5,403,624</b>	<b>6,061,793</b>	<b>4,918,819</b>

**CITY OF ROCK ISLAND, ILLINOIS**

**General Fund**

**Schedule of Revenues - Budget and Actual - Continued**

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24			12/31/23
	Original Budget	Final Budget	Actual	Actual
Fines and Forfeitures	\$ 309,000	309,000	184,018	184,573
Investment Income	313,732	313,732	1,008,840	974,727
Miscellaneous				
Contributions	2,900	2,900	15,560	7,466
Miscellaneous	140,750	140,750	198,974	25,131
Total Miscellaneous	143,650	143,650	214,534	32,597
Total Revenues	44,667,709	44,667,709	44,586,290	45,766,935

**CITY OF ROCK ISLAND, ILLINOIS**

**General Fund**

**Schedule of Expenditures - Budget and Actual**

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24			12/31/23
	Original Budget	Final Budget	Actual	Actual
General Government				
Mayor and City Council	\$ 199,233	199,731	174,173	168,643
General Administration	959,650	1,488,959	1,342,013	814,477
Personnel	469,095	469,095	401,219	404,715
Legal	282,087	282,087	297,408	223,582
Finance and Accounting	6,425,511	3,189,923	1,218,207	1,257,482
Information Technology	1,549,548	1,937,282	1,179,462	1,245,176
Community Development	286,555	1,302,955	934,910	594,507
Planning	312,239	367,239	331,708	264,442
Inspection	1,022,537	1,020,187	1,081,626	889,060
Public Works Administration	757,868	842,100	840,593	816,611
Refuse Disposal	96,526	99,526	99,526	99,823
Building	905,144	931,237	910,311	716,617
Total General Government	13,265,993	12,130,321	8,811,156	7,495,135
Police and Fire				
Police	18,634,962	18,749,004	17,415,380	15,516,268
Fire and EMS Services	14,473,305	14,473,306	14,232,334	13,270,415
Police and Fire Commission	21,530	21,530	16,032	11,878
Total Police and Fire	33,129,797	33,243,840	31,663,746	28,798,561
Electrical Maintenance	743,497	730,017	722,405	577,905
Municipal Vehicle Parking System	42,651	43,651	41,862	13,774
Highways and Streets	3,913,344	4,222,754	3,855,427	4,416,611
Capital Outlay	—	1,928,884	2,675,536	96,840
Debt Service				
Principal Retirement	—	—	447,674	237,104
Interest and Fiscal Charges	—	—	16,811	20,835
Total Debt Service	—	—	464,485	257,939
Total Expenditures	51,095,282	52,299,467	48,234,617	41,656,765

**CITY OF ROCK ISLAND, ILLINOIS**

**Debt Service Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Revenues				
Taxes				
Property Taxes	\$ 166,786	166,786	167,139	156,028
Investment Income	—	—	6,946	2,599
Miscellaneous	—	—	2,137	1,277
Total Revenues	<u>166,786</u>	<u>166,786</u>	<u>176,222</u>	<u>159,904</u>
Expenditures				
General Government	7,969	7,969	12,223	13,361
Debt Service				
Principal Retirement	2,201,315	2,201,315	2,201,315	1,501,533
Interest and Fiscal Charges	<u>1,564,599</u>	<u>1,564,599</u>	<u>1,564,722</u>	<u>1,611,569</u>
Total Expenditures	<u>3,773,883</u>	<u>3,773,883</u>	<u>3,778,260</u>	<u>3,126,463</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,607,097)	(3,607,097)	(3,602,038)	(2,966,559)
Other Financing Sources				
Transfers In	<u>3,765,761</u>	<u>3,765,761</u>	<u>3,765,742</u>	<u>3,112,950</u>
Net Change in Fund Balance	<u>158,664</u>	<u>158,664</u>	163,704	146,391
Fund Balance - Beginning			<u>84,108</u>	<u>(62,283)</u>
Fund Balance - Ending			<u>247,812</u>	<u>84,108</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Capital Projects Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24			12/31/23
	Original Budget	Final Budget	Actual	Actual
Revenues				
Charges for Services	\$ —	—	397,645	—
Investment Income	—	—	8,468	5,426
Total Revenues	—	—	406,113	5,426
Expenditures				
Capital Outlay	750,000	817,318	1,554,649	2,978,848
Excess (Deficiency) of Revenues Over (Under) Expenditures	(750,000)	(817,318)	(1,148,536)	(2,973,422)
Other Financing Sources (Uses)				
Transfers In	2,075,000	2,075,000	2,549,376	2,442,704
Transfers Out	—	(98,923)	(98,923)	—
	2,075,000	1,976,077	2,450,453	2,442,704
Net Change in Fund Balance	1,325,000	1,158,759	1,301,917	(530,718)
Fund Balance - Beginning			(687,867)	(157,149)
Fund Balance - Ending			614,050	(687,867)

**CITY OF ROCK ISLAND, ILLINOIS**

**Nonmajor Governmental - Special Revenue Funds**

**Combining Balance Sheet**

**December 31, 2024**

	Motor Fuel Tax	Housing and Community Development	Martin Luther King Community Center Operations	Foreign Fire Insurance
<b>ASSETS</b>				
Cash and Investments	\$ 735,820	—	—	212,454
Receivables - Net of Allowances				
Accounts	—	—	455	—
Taxes	—	—	—	—
Due from Other Governments	139,344	398,208	—	51,048
Total Assets	875,164	398,208	455	263,502
<b>LIABILITIES</b>				
Accounts Payable	41,864	150,390	6,339	869
Accrued Payroll	—	7,715	2,833	—
Deposits Payable	—	—	—	—
Due to Other Funds	—	475,559	137,927	—
Total Liabilities	41,864	633,664	147,099	869
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property Taxes	—	—	—	—
Total Liabilities and Deferred Inflows of Resources	41,864	633,664	147,099	869
<b>FUND BALANCES</b>				
Restricted	833,300	—	—	262,633
Committed	—	—	—	—
Unassigned	—	(235,456)	(146,644)	—
Total Fund Balances	833,300	(235,456)	(146,644)	262,633
Total Liabilities and Fund Balances	875,164	398,208	455	263,502

Federal Programs	Drug Prevention	MFT Rebuild Illinois Grant	HUD DelaCerde House	Downtown SSA	Downtown Infrastructure Pass-Thru	Totals
—	220,271	1,621,546	6,419	157,409	370,469	3,324,388
—	—	—	—	808	—	1,263
—	—	—	—	330,572	—	330,572
—	—	—	—	—	257,457	846,057
—	220,271	1,621,546	6,419	488,789	627,926	4,502,280
—	15,253	280	—	—	145,142	360,137
—	—	—	—	—	—	10,548
—	4,015	—	—	—	—	4,015
4,580	—	—	—	—	—	618,066
4,580	19,268	280	—	—	145,142	992,766
—	—	—	—	309,106	—	309,106
4,580	19,268	280	—	309,106	145,142	1,301,872
—	201,003	1,621,266	6,419	179,683	—	3,104,304
—	—	—	—	—	482,784	482,784
(4,580)	—	—	—	—	—	(386,680)
(4,580)	201,003	1,621,266	6,419	179,683	482,784	3,200,408
—	220,271	1,621,546	6,419	488,789	627,926	4,502,280

**CITY OF ROCK ISLAND, ILLINOIS**

**Nonmajor Governmental - Special Revenue Funds**

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

**For the Fiscal Year Ended December 31, 2024**

	Motor Fuel Tax	Housing and Community Development	Martin Luther King Community Center Operations	Foreign Fire Insurance
<b>Revenues</b>				
Taxes	\$ —	—	—	117,161
Intergovernmental	1,649,456	1,304,812	—	—
Charges for Services	—	—	15,335	—
Investment Income	65,743	—	—	—
Miscellaneous	—	114,628	5,400	—
<b>Total Revenues</b>	<b>1,715,199</b>	<b>1,419,440</b>	<b>20,735</b>	<b>117,161</b>
<b>Expenditures</b>				
General Government	—	1,643,476	221,281	75,504
Highways and Streets	982,442	—	—	—
Capital Outlay	—	—	—	—
<b>Total Expenditures</b>	<b>982,442</b>	<b>1,643,476</b>	<b>221,281</b>	<b>75,504</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>732,757</b>	<b>(224,036)</b>	<b>(200,546)</b>	<b>41,657</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	—	—	195,000	—
Transfers Out	(543,304)	—	—	—
	<b>(543,304)</b>	<b>—</b>	<b>195,000</b>	<b>—</b>
<b>Net Change in Fund Balances</b>	<b>189,453</b>	<b>(224,036)</b>	<b>(5,546)</b>	<b>41,657</b>
<b>Fund Balances - Beginning</b>	<b>643,847</b>	<b>(11,420)</b>	<b>(141,098)</b>	<b>220,976</b>
<b>Fund Balances - Ending</b>	<b>833,300</b>	<b>(235,456)</b>	<b>(146,644)</b>	<b>262,633</b>

Federal Programs	Drug Prevention	MFT Rebuild Illinois Grant	HUD DelaCerde House	Downtown SSA	Downtown Infrastructure Pass-Thru	Totals
—	—	—	—	333,220	—	450,381
15,761	—	—	—	—	640,145	3,610,174
—	63,799	—	—	—	—	79,134
—	8,809	78,210	—	3,498	—	156,260
—	—	—	—	—	—	120,028
15,761	72,608	78,210	—	336,718	640,145	4,415,977
20,341	75,904	—	—	310,612	157,361	2,504,479
—	—	370,143	—	—	—	1,352,585
—	2,388	—	—	—	—	2,388
20,341	78,292	370,143	—	310,612	157,361	3,859,452
(4,580)	(5,684)	(291,933)	—	26,106	482,784	556,525
9,876	—	—	—	—	—	204,876
—	—	—	—	—	—	(543,304)
9,876	—	—	—	—	—	(338,428)
5,296	(5,684)	(291,933)	—	26,106	482,784	218,097
(9,876)	206,687	1,913,199	6,419	153,577	—	2,982,311
(4,580)	201,003	1,621,266	6,419	179,683	482,784	3,200,408

**CITY OF ROCK ISLAND, ILLINOIS**

**Motor Fuel Tax - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Revenues				
Intergovernmental	\$ 1,550,000	1,550,000	1,649,456	1,630,359
Investment Income	—	—	65,743	117,860
Total Revenues	<u>1,550,000</u>	<u>1,550,000</u>	<u>1,715,199</u>	<u>1,748,219</u>
Expenditures				
Highways and Streets	<u>1,395,871</u>	<u>1,395,871</u>	<u>982,442</u>	<u>—</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	154,129	154,129	732,757	1,748,219
Other Financing (Uses)				
Transfers Out	<u>—</u>	<u>—</u>	<u>(543,304)</u>	<u>(2,866,385)</u>
Net Change in Fund Balance	<u>154,129</u>	<u>154,129</u>	189,453	(1,118,166)
Fund Balance - Beginning			<u>643,847</u>	<u>1,762,013</u>
Fund Balance - Ending			<u>833,300</u>	<u>643,847</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Housing and Development - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Revenues				
Intergovernmental	\$ 1,100,000	1,433,552	1,304,812	1,349,054
Miscellaneous	175,000	248,270	114,628	29,094
Total Revenues	<u>1,275,000</u>	<u>1,681,822</u>	<u>1,419,440</u>	<u>1,378,148</u>
Expenditures				
General Government	<u>1,275,000</u>	<u>1,979,853</u>	<u>1,643,476</u>	<u>1,448,617</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	(298,031)	(224,036)	(70,469)
Other Financing Sources				
Transfers In	—	—	—	4,050
Net Change in Fund Balance	<u>—</u>	<u>(298,031)</u>	(224,036)	(66,419)
Fund Balance - Beginning			(11,420)	54,999
Fund Balance - Ending			<u>(235,456)</u>	<u>(11,420)</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Martin Luther King Community Center Operations - Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2024**  
**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Revenues				
Charges for Services	\$ 32,000	32,000	15,335	23,011
Investment Income	—	—	—	4
Miscellaneous	—	5,400	5,400	1,055
Total Revenues	32,000	37,400	20,735	24,070
Expenditures				
General Government	223,146	223,147	221,281	269,890
Excess (Deficiency) of Revenues Over (Under) Expenditures	(191,146)	(185,747)	(200,546)	(245,820)
Other Financing Sources				
Transfers In	195,000	195,000	195,000	181,091
Net Change in Fund Balance	3,854	9,253	(5,546)	(64,729)
Fund Balance - Beginning			(141,098)	(76,369)
Fund Balance - Ending			(146,644)	(141,098)

**CITY OF ROCK ISLAND, ILLINOIS**

**Foreign Fire Insurance - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24			12/31/23
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Other Taxes	\$ 65,000	65,000	117,161	100,939
Expenditures				
General Government	65,000	79,999	75,504	53,943
Net Change in Fund Balance	<u>—</u>	<u>(14,999)</u>	41,657	46,996
Fund Balance - Beginning			<u>220,976</u>	<u>173,980</u>
Fund Balance - Ending			<u>262,633</u>	<u>220,976</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Federal Programs - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24			12/31/23
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental	\$ 15,761	20,341	15,761	11,153
Expenditures				
General Government	15,761	20,341	20,341	11,153
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	—	(4,580)	—
Other Financing Sources				
Transfers In	9,876	9,876	9,876	—
Net Change in Fund Balance	<u>9,876</u>	<u>9,876</u>	5,296	—
Fund Balance - Beginning			<u>(9,876)</u>	<u>(9,876)</u>
Fund Balance - Ending			<u>(4,580)</u>	<u>(9,876)</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Drug Prevention - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24			12/31/23
	Original Budget	Final Budget	Actual	Actual
Revenues				
Charges for Services	\$ 73,000	73,000	63,799	111,094
Investment Income	3,000	3,000	8,809	9,556
Total Revenues	<u>76,000</u>	<u>76,000</u>	<u>72,608</u>	<u>120,650</u>
Expenditures				
General Government	58,732	58,732	75,904	93,349
Capital Outlay	2,898	2,898	2,388	19,729
Total Expenditures	<u>61,630</u>	<u>61,630</u>	<u>78,292</u>	<u>113,078</u>
Net Change in Fund Balance	<u>14,370</u>	<u>14,370</u>	(5,684)	7,572
Fund Balance - Beginning			<u>206,687</u>	<u>199,115</u>
Fund Balance - Ending			<u>201,003</u>	<u>206,687</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**MFT Rebuild Illinois Grant - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24			12/31/23
	Original Budget	Final Budget	Actual	Actual
Revenues				
Investment Income	\$ —	—	78,210	99,530
Expenditures				
Highways and Streets	489,129	1,330,709	370,143	564,781
Net Change in Fund Balance	<u>(489,129)</u>	<u>(1,330,709)</u>	(291,933)	(465,251)
Fund Balance - Beginning			<u>1,913,199</u>	<u>2,378,450</u>
Fund Balance - Ending			<u>1,621,266</u>	<u>1,913,199</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**HUD - Delacreda House - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24			12/31/23
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental	\$ —	—	—	7,783
Expenditures				
General Government	—	—	—	7,783
Net Change in Fund Balance	<u>—</u>	<u>—</u>	—	—
Fund Balance - Beginning			<u>6,419</u>	<u>6,419</u>
Fund Balance - Ending			<u><u>6,419</u></u>	<u><u>6,419</u></u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Downtown SSA - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24			12/31/23
	Original Budget	Final Budget	Actual	Actual
Revenues				
Taxes				
Property Taxes	\$ 310,633	310,633	333,220	308,126
Investment Income	—	—	3,498	757
Total Revenues	310,633	310,633	336,718	308,883
Expenditures				
General Government	310,633	310,633	310,612	155,306
Net Change in Fund Balance	—	—	26,106	153,577
Fund Balance - Beginning			153,577	—
Fund Balance - Ending			179,683	153,577

**CITY OF ROCK ISLAND, ILLINOIS**

**Downtown Infrastructure Pass-Thru - Special Revenue Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24			12/31/23
	Original Budget	Final Budget	Actual	Actual
Revenues				
Intergovernmental				
Federal Grants	\$ 2,964,911	2,964,911	640,145	—
Expenditures				
General Government	2,964,911	2,964,911	157,361	—
Net Change in Fund Balance	<u>          —</u>	<u>          —</u>	482,784	—
Fund Balance - Beginning			<u>          —</u>	<u>          —</u>
Fund Balance - Ending			<u>482,784</u>	<u>          —</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Waterworks - Enterprise Fund**

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual**

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Operating Revenues				
Charges for Services	\$ 9,663,960	9,663,960	9,424,469	9,207,871
Other	202,600	202,600	517,390	360,007
Total Operating Revenues	<u>9,866,560</u>	<u>9,866,560</u>	<u>9,941,859</u>	<u>9,567,878</u>
Operating Expenses				
Operations				
Personnel	2,272,865	2,250,137	2,723,528	1,511,722
Supplies	3,120,821	2,271,302	2,013,907	1,360,954
Services	2,566,859	3,801,106	2,465,098	2,230,710
Provision for Uncollectible Accounts	50,000	633,884	604,602	128,294
Other	2,291,480	2,242,866	1,092,231	1,056,945
Depreciation and Amortization	1,000,218	1,000,218	1,097,337	1,064,379
Total Operating Expenses	<u>11,302,243</u>	<u>12,199,513</u>	<u>9,996,703</u>	<u>7,353,004</u>
Operating Income (Loss)	<u>(1,435,683)</u>	<u>(2,332,953)</u>	<u>(54,844)</u>	<u>2,214,874</u>
Nonoperating Revenues (Expenses)				
Investment Income	—	—	116,361	189,815
Other Income	8,000	8,000	6,289	5,701
Interest Expense	(390,853)	(399,539)	(385,311)	(405,284)
	<u>(382,853)</u>	<u>(391,539)</u>	<u>(262,661)</u>	<u>(209,768)</u>
Income (Loss) before Transfers	<u>(1,818,536)</u>	<u>(2,724,492)</u>	<u>(317,505)</u>	<u>2,005,106</u>
Transfers In	—	—	—	23,285
Change in Net Position	<u>(1,818,536)</u>	<u>(2,724,492)</u>	<u>(317,505)</u>	<u>2,028,391</u>
Net Position - Beginning			<u>13,828,386</u>	<u>11,799,995</u>
Net Position - Ending			<u>13,510,881</u>	<u>13,828,386</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Wastewater Treatment - Enterprise Fund**

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual**

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Operating Revenues				
Charges for Services	\$ 10,751,120	10,751,120	10,411,278	10,195,897
Other	800	800	28,583	805
Total Operating Revenues	<u>10,751,920</u>	<u>10,751,920</u>	<u>10,439,861</u>	<u>10,196,702</u>
Operating Expenses				
Operations				
Personnel	1,849,256	1,950,274	2,120,135	1,554,005
Supplies	496,150	603,319	337,253	276,414
Services	2,587,784	3,067,647	2,455,715	1,974,879
Provision for Uncollectible Accounts	45,000	240,371	88,262	117,464
Other	4,581,250	4,535,480	522,343	1,008,768
Depreciation and Amortization	2,661,208	2,661,208	2,936,463	2,927,518
Total Operating Expenses	<u>12,220,648</u>	<u>13,058,299</u>	<u>8,460,171</u>	<u>7,859,048</u>
Operating Income (Loss)	<u>(1,468,728)</u>	<u>(2,306,379)</u>	<u>1,979,690</u>	<u>2,337,654</u>
Nonoperating Revenues (Expenses)				
Other Income	—	—	160	147
Disposal of Capital Assets	—	—	40	120
Interest Expense	(1,180,076)	(1,180,076)	(1,164,276)	(1,261,644)
	<u>(1,180,076)</u>	<u>(1,180,076)</u>	<u>(1,164,076)</u>	<u>(1,261,377)</u>
Income (Loss) before Transfers	<u>(2,648,804)</u>	<u>(3,486,455)</u>	<u>815,614</u>	<u>1,076,277</u>
Transfers In	—	—	—	22,970
Change in Net Position	<u>(2,648,804)</u>	<u>(3,486,455)</u>	<u>815,614</u>	<u>1,099,247</u>
Net Position - Beginning			<u>32,749,743</u>	<u>31,650,496</u>
Net Position - Ending			<u>33,565,357</u>	<u>32,749,743</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Park and Recreation - Enterprise Fund**

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual**

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24			12/31/23
	Original Budget	Final Budget	Actual	Actual
Operating Revenues				
Charges for Services	\$ 3,039,400	3,044,400	3,026,825	2,829,707
Sales of Merchandise	876,750	890,150	1,016,359	939,585
Other	28,500	28,500	292,875	327,460
Total Operating Revenues	3,944,650	3,963,050	4,336,059	4,096,752
Operating Expenses				
Operations				
Personnel	2,998,005	2,994,329	3,420,566	2,783,236
Cost of Sales	252,010	262,498	245,619	249,934
Supplies	844,312	925,857	892,467	907,984
Services	1,805,289	3,369,507	1,468,186	1,786,906
Other	544,641	544,641	498,834	522,406
Depreciation and Amortization	534,364	534,364	485,353	473,161
Total Operating Expenses	6,978,621	8,631,196	7,011,025	6,723,627
Operating (Loss)	(3,033,971)	(4,668,146)	(2,674,966)	(2,626,875)
Nonoperating Revenues (Expenses)				
Intergovernmental	89,600	1,263,400	579,162	26,600
Property Taxes	2,257,519	2,257,519	2,443,619	2,406,552
Contributions	70,000	81,500	53,586	328,581
Other Income	249,996	252,396	18,199	64,650
Interest Expense	(274,496)	(274,496)	(116,433)	(111,751)
	2,392,619	3,580,319	2,978,133	2,714,632
Income (Loss) before Contributions and Transfers	(641,352)	(1,087,827)	303,167	87,757
Capital Contributions	—	—	—	72,045
Capital Transfer	—	—	—	600,000
Transfers In	700,778	700,778	579,783	950,615
Transfers Out	(548,990)	(548,990)	(548,491)	(556,728)
	151,788	151,788	31,292	1,065,932
Change in Net Position	(489,564)	(936,039)	334,459	1,153,689
Net Position - Beginning			11,193,750	10,040,061
Net Position - Ending			11,528,209	11,193,750

**CITY OF ROCK ISLAND, ILLINOIS**

**Nonmajor Enterprise Funds  
Combining Statement of Net Position  
December 31, 2024**

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**See Following Page**

**CITY OF ROCK ISLAND, ILLINOIS**

**Nonmajor Enterprise Funds  
Combining Statement of Net Position  
December 31, 2024**

	Stormwater	Solid Waste	Sunset Marina	Housing and Community Development Loan	Totals
<b>ASSETS</b>					
Current Assets					
Cash and Investments	\$ 379,393	—	690	1,118,077	1,498,160
Receivables - Net of Allowances					
Accounts	1	263,041	7,480	—	270,522
Estimated Unbilled Usage	291,646	309,459	—	—	601,105
Accrued Interest	—	—	—	31,775	31,775
Current Portion of Notes Receivable	—	—	—	313,629	313,629
Due from Other Funds	551,637	—	—	—	551,637
Prepays	—	—	15,103	—	15,103
Inventory	—	—	34,310	—	34,310
Total Current Assets	1,222,677	572,500	57,583	1,463,481	3,316,241
Noncurrent Assets					
Capital Assets					
Nondepreciable	26,730	125,550	—	—	152,280
Depreciable	5,104,089	339,450	3,221,118	—	8,664,657
Accumulated Depreciation	(2,712,809)	(125,004)	(2,772,126)	—	(5,609,939)
Total Capital Assets	2,418,010	339,996	448,992	—	3,206,998
Other Assets					
Long-Term Notes Receivable - Net of Allowance	—	—	—	162,789	162,789
Total Noncurrent Assets	2,418,010	339,996	448,992	162,789	3,369,787
Total Assets	3,640,687	912,496	506,575	1,626,270	6,686,028
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Items - IMRF	102,508	117,077	15,973	—	235,558
Deferred Items - RBP	97,548	121,563	17,700	—	236,811
Total Deferred Outflows of Resources	200,056	238,640	33,673	—	472,369
Total Assets and Deferred Outflows of Resources	3,840,743	1,151,136	540,248	1,626,270	7,158,397

	Stormwater	Solid Waste	Sunset Marina	Housing and Community Development Loan	Totals
<b>LIABILITIES</b>					
Current Liabilities					
Accounts Payable	\$ 52,741	41,400	32,331	218,071	344,543
Accrued Payroll	14,788	19,372	2,308	—	36,468
Accrued Interest Payable	—	—	345	—	345
Due to Other Funds	—	493,930	551,637	—	1,045,567
Other Payables	—	—	25,600	—	25,600
Current Portion of Long-Term Debt	63,067	44,290	9,391	—	116,748
Total Current Liabilities	130,596	598,992	621,612	218,071	1,569,271
Noncurrent Liabilities					
Compensated Absences Payable	14,266	5,955	1,900	—	22,121
Net Pension Liability - IMRF	64,596	73,777	10,065	—	148,438
Total OPEB Liability - RBP	418,732	521,763	76,029	—	1,016,524
General Obligation Bonds - Net	—	—	295,991	—	295,991
Total Noncurrent Liabilities	497,594	601,495	383,985	—	1,483,074
Total Liabilities	628,190	1,200,487	1,005,597	218,071	3,052,345
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred Items - IMRF	1,066	1,218	166	—	2,450
Deferred Items - RBP	124,878	155,622	22,659	—	303,159
Total Deferred Inflow of Resources	125,944	156,840	22,825	—	305,609
Total Liabilities and Deferred Inflow of Resources	754,134	1,357,327	1,028,422	218,071	3,357,954
<b>NET POSITION</b>					
Net Investment in Capital Assets	2,418,010	339,996	153,001	—	2,911,007
Unrestricted (Deficit)	668,599	(546,187)	(641,175)	1,408,199	889,436
Total Net Position	3,086,609	(206,191)	(488,174)	1,408,199	3,800,443
Total Liabilities, Deferred Inflows of Resources, and Net Position	3,840,743	1,151,136	540,248	1,626,270	7,158,397

**CITY OF ROCK ISLAND, ILLINOIS**

**Nonmajor Enterprise Funds**

**Combining Statement of Revenues, Expenses and Changes in Net Position**

**For the Fiscal Year Ended December 31, 2024**

	Stormwater	Solid Waste	Sunset Marina	Housing and Community Development Loan	Totals
Operating Revenues					
Charges for Services	\$ 2,203,354	2,355,197	372,649	—	4,931,200
Sales of Merchandise	—	—	3,370	—	3,370
Other	—	—	15,442	—	15,442
Total Operating Revenues	2,203,354	2,355,197	391,461	—	4,950,012
Operating Expenses					
Operations	1,989,511	2,507,337	703,078	123,943	5,323,869
Depreciation and Amortization	85,452	6,719	20,345	—	112,516
Total Operating Expenses	2,074,963	2,514,056	723,423	123,943	5,436,385
Operating Income (Loss)	128,391	(158,859)	(331,962)	(123,943)	(486,373)
Nonoperating Revenues (Expenses)					
Intergovernmental	—	32,470	—	77	32,547
Investment Income	40,163	—	—	49,805	89,968
Other Income	1,660	—	—	313	1,973
Interest Expense	—	—	(4,294)	—	(4,294)
	41,823	32,470	(4,294)	50,195	120,194
Change in Net Position	170,214	(126,389)	(336,256)	(73,748)	(366,179)
Net Position - Beginning	2,916,395	(79,802)	(151,918)	1,481,947	4,166,622
Net Position - Ending	3,086,609	(206,191)	(488,174)	1,408,199	3,800,443

**CITY OF ROCK ISLAND, ILLINOIS**

**Nonmajor Enterprise Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended December 31, 2024**

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**See Following Page**

**CITY OF ROCK ISLAND, ILLINOIS**

**Nonmajor Enterprise Funds  
Combining Statement of Cash Flows  
For the Fiscal Year Ended December 31, 2024**

	<u>Stormwater</u>
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 1,726,371
Interfund Services Provided (Used)	(333,276)
Payments to Employees	(1,532,844)
Payments to Suppliers	(454,415)
	<u>(594,164)</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(112,189)
Principal Retirement	—
Interest Expense	—
	<u>(112,189)</u>
Cash Flows from Noncapital Financing Activities	
Transfers In	<u>—</u>
Cash Flows from Investing Activities	
Investment Income (Loss)	<u>40,163</u>
Net Change in Cash and Cash Equivalents	(666,190)
Cash and Cash Equivalents - Beginning	<u>1,045,583</u>
Cash and Cash Equivalents - Ending	<u><u>379,393</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating Income (Loss)	128,391
Adjustments to Reconcile Operating Income to Net Income to Net Cash	
Provided by (Used in) Operating Activities	
Depreciation and Amortization Expense	85,452
Other Income (Expense)	1,660
(Increase) Decrease in Current Assets	(478,643)
Increase (Decrease) in Current Liabilities	(331,024)
	<u>(322,555)</u>
Net Cash Provided by Operating Activities	<u><u>(594,164)</u></u>

Solid Waste	Sunset Marina	Housing and Community Development Loan	Totals
2,502,533	421,134	3,782	4,653,820
(1,073,637)	(54,822)	—	(1,461,735)
(929,459)	(281,350)	93,702	(2,649,951)
(499,437)	(76,694)	—	(1,030,546)
—	8,268	97,484	(488,412)
—	—	—	(112,189)
—	(3,684)	—	(3,684)
—	(4,294)	—	(4,294)
—	(7,978)	—	(120,167)
—	—	—	—
—	—	49,805	89,968
—	290	147,289	(518,611)
—	400	970,788	2,016,771
—	690	1,118,077	1,498,160
(158,859)	(331,962)	(123,943)	(486,373)
6,719	20,345	—	112,516
32,470	—	390	34,520
114,866	29,673	3,392	(330,712)
4,804	290,212	217,645	181,637
—	8,268	97,484	(488,412)

**CITY OF ROCK ISLAND, ILLINOIS**

**Stormwater - Enterprise Fund**

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual**

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Operating Revenues				
Charges for Services	\$ 2,248,150	2,248,150	2,203,354	2,091,473
Operating Expenses				
Operations				
Personnel	573,257	620,476	711,836	593,921
Supplies	1,721,550	81,018	76,935	75,358
Services	1,327,108	1,573,195	770,235	910,516
Programs	31,000	31,290	24,167	29,691
Provision for Uncollectible Accounts	40,000	1,480,000	43,934	109,522
Other	412,404	362,404	362,404	351,671
Depreciation	83,256	83,256	85,452	83,256
Total Operating Expenses	4,188,575	4,231,639	2,074,963	2,153,935
Operating Income (Loss)	(1,940,425)	(1,983,489)	128,391	(62,462)
Nonoperating Revenues				
Investment Income	—	—	40,163	61,043
Other Income	—	—	1,660	—
	—	—	41,823	61,043
Income (Loss) before Transfers and Capital Grants	(1,940,425)	(1,983,489)	170,214	(1,419)
Capital Grants	500,000	500,000	—	—
Transfers In	—	—	—	6,862
	500,000	500,000	—	6,862
Change in Net Position	<u>(1,440,425)</u>	<u>(1,483,489)</u>	170,214	5,443
Net Position - Beginning			2,916,395	2,910,952
Net Position - Ending			<u>3,086,609</u>	<u>2,916,395</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Solid Waste - Enterprise Fund**

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual**

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Operating Revenues				
Charges for Services	\$ 2,348,378	2,348,378	2,355,197	2,361,203
Operating Expenses				
Operations				
Personnel	725,777	739,361	742,342	640,794
Supplies	99,100	82,821	82,815	113,235
Services	1,323,601	1,328,358	1,473,020	1,505,161
Provision for Uncollectible Accounts	52,000	52,000	34,215	44,731
Other	174,945	174,945	174,945	169,029
Depreciation	6,719	6,719	6,719	7,279
Total Operating Expenses	2,382,142	2,384,204	2,514,056	2,480,229
Operating (Loss)	(33,764)	(35,826)	(158,859)	(119,026)
Nonoperating Revenues				
Intergovernmental	27,832	27,832	32,470	27,832
(Loss) before Transfers	(5,932)	(7,994)	(126,389)	(91,194)
Transfers In	—	—	—	7,233
Change in Net Position	<u>(5,932)</u>	<u>(7,994)</u>	(126,389)	(83,961)
Net Position - Beginning			<u>(79,802)</u>	4,159
Net Position - Ending			<u>(206,191)</u>	<u>(79,802)</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Sunset Marina - Enterprise Fund**

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual**

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24			12/31/23
	Original Budget	Final Budget	Actual	Actual
Operating Revenues				
Charges for Services	\$ 542,900	542,900	372,649	364,521
Sales of Merchandise	5,000	5,000	3,370	2,192
Other	10,701	10,701	15,442	14,064
Total Operating Revenues	<u>558,601</u>	<u>558,601</u>	<u>391,461</u>	<u>380,777</u>
Operating Expenses				
Operations				
Personnel	102,100	101,862	106,227	94,847
Cost of Sales	84,950	55,543	52,732	30,912
Supplies	27,194	32,650	14,218	10,121
Services	349,517	530,252	409,652	444,720
Programs	12,000	41,668	41,668	7,945
Provision for Uncollectible Accounts	15,000	5,000	1,308	10,712
Other	777,631	768,723	77,273	82,028
Depreciation and Amortization	24,464	24,464	20,345	22,385
Total Operating Expenses	<u>1,392,856</u>	<u>1,560,162</u>	<u>723,423</u>	<u>703,670</u>
Operating (Loss)	(834,255)	(1,001,561)	(331,962)	(322,893)
Nonoperating (Expenses)				
Interest Expense	(4,302)	(4,302)	(4,294)	(4,351)
(Loss) before Transfers	(838,557)	(1,005,863)	(336,256)	(327,244)
Transfers In	690,700	690,700	—	310,200
Change in Net Position	<u>(147,857)</u>	<u>(315,163)</u>	(336,256)	(17,044)
Net Position - Beginning			(151,918)	(134,874)
Net Position - Ending			<u>(488,174)</u>	<u>(151,918)</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Housing and Community Development Loan - Enterprise Fund**

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual**

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Operating Revenues				
Other	\$ —	—	—	58,026
Operating Expenses				
Operations				
Services	14,400	273,810	220,938	5,943
Provision for Uncollectible Accounts	—	—	(101,591)	39,355
Other	4,596	4,596	4,596	4,440
Total Operating Expenses	18,996	278,406	123,943	49,738
Operating Income (Loss)	(18,996)	(278,406)	(123,943)	8,288
Nonoperating Revenues				
Intergovernmental	—	—	77	4
Other Income	—	—	313	—
Investment Income	3,000	3,000	49,805	52,581
	3,000	3,000	50,195	52,585
Change in Net Position	<u>(15,996)</u>	<u>(275,406)</u>	(73,748)	60,873
Net Position - Beginning			1,481,947	1,421,074
Net Position - Ending			<u>1,408,199</u>	<u>1,481,947</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Internal Service Funds  
Combining Statement of Net Position  
December 31, 2024**

<b>ASSETS</b>	<u>Equipment Maintenance</u>
Current Assets	
Cash and Investments	\$ 50,194
Receivables - Net of Allowances	
Other	4,674
Inventories	<u>752,634</u>
Total Current Assets	<u>807,502</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	17,500
Depreciable	13,390,381
Accumulated Depreciation	<u>(5,411,725)</u>
Total Noncurrent Assets	<u>7,996,156</u>
Total Assets	<u>8,803,658</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Items - IMRF	176,021
Deferred Items - RBP	<u>169,777</u>
Total Deferred Outflows of Resources	<u>345,798</u>
Total Assets and Deferred Outflows of Resources	<u>9,149,456</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	92,733
Accrued Payroll	27,801
Accrued Interest Payable	—
Claims Payable	—
Due to Other Funds	585,241
Current Portion of Long-Term Debt	<u>92,264</u>
Total Current Liabilities	<u>798,039</u>
Noncurrent Liabilities	
Compensated Absences Payable	18,801
Net Pension Liability - IMRF	110,921
Total OPEB Liability - RBP	728,763
General Obligation Bonds - Net	<u>—</u>
Total Noncurrent Liabilities	<u>858,485</u>
Total Liabilities	<u>1,656,524</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred Items - IMRF	1,831
Deferred Items - RBP	<u>217,344</u>
Total Deferred Inflows of Resources	<u>219,175</u>
Total Liabilities and Deferred Inflows of Resources	<u>1,875,699</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	7,996,156
Unrestricted (Deficit)	<u>(722,399)</u>
Total Net Position	<u>7,273,757</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>9,149,456</u>

Engineering	Self Insurance	Employee Health Benefit	Hydro-Electric Plant	Totals
100	1,410,998	646,439	—	2,107,731
5,010	—	175,840	—	185,524
—	—	—	—	752,634
5,110	1,410,998	822,279	—	3,045,889
—	—	—	—	17,500
—	—	—	—	13,390,381
—	—	—	—	(5,411,725)
—	—	—	—	7,996,156
5,110	1,410,998	822,279	—	11,042,045
159,141	—	—	—	335,162
109,594	—	—	—	279,371
268,735	—	—	—	614,533
273,845	1,410,998	822,279	—	11,656,578
3,114	64,033	531,911	—	691,791
22,286	2,552	1,572	—	54,211
—	—	—	654	654
—	1,601,366	316,529	—	1,917,895
2,067,999	—	—	—	2,653,240
128,580	4,112	4,321	95,000	324,277
2,221,979	1,672,063	854,333	95,654	5,642,068
35,887	1,415	1,487	—	57,590
100,283	—	—	—	211,204
470,424	—	—	—	1,199,187
—	—	—	316,655	316,655
606,594	1,415	1,487	316,655	1,784,636
2,828,573	1,673,478	855,820	412,309	7,426,704
1,655	—	—	—	3,486
140,300	—	—	—	357,644
141,955	—	—	—	361,130
2,970,528	1,673,478	855,820	412,309	7,787,834
—	—	—	(411,655)	7,584,501
(2,696,683)	(262,480)	(33,541)	(654)	(3,715,757)
(2,696,683)	(262,480)	(33,541)	(412,309)	3,868,744
273,845	1,410,998	822,279	—	11,656,578

CITY OF ROCK ISLAND, ILLINOIS

Internal Service Funds

Combining Statement of Revenues, Expenses and Changes in Net Position

For the Fiscal Year Ended December 31, 2024

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	<u>Equipment Maintenance</u>
Operating Revenues	
Interfund Services	\$ 4,003,706
Other	<u>7,030</u>
Total Operating Revenues	<u>4,010,736</u>
Operating Expenses	
Operations	1,758,093
Depreciation and Amortization	<u>769,704</u>
Total Operating Expenses	<u>2,527,797</u>
Operating Income (Loss)	<u>1,482,939</u>
Nonoperating Revenues (Expenses)	
Investment Income	44,611
Other Income	—
Interest Expense	—
Disposal of Capital Assets	<u>(970,918)</u>
	<u>(926,307)</u>
Income (Loss) before Transfers	556,632
Transfers In	<u>166,219</u>
Change in Net Position	722,851
Net Position - Beginning	<u>6,550,906</u>
Net Position - Ending	<u><u>7,273,757</u></u>

Engineering	Self Insurance	Employee Health Benefit	Hydro-Electric Plant	Totals
1,085,733	2,268,480	7,822,262	114,046	15,294,227
—	—	—	95,000	102,030
1,085,733	2,268,480	7,822,262	209,046	15,396,257
1,330,998	2,306,520	7,971,988	95,046	13,462,645
—	—	—	(6,331)	763,373
1,330,998	2,306,520	7,971,988	88,715	14,226,018
(245,265)	(38,040)	(149,726)	120,331	1,170,239
—	47,422	30,217	—	122,250
—	73,584	—	—	73,584
—	—	—	(18,837)	(18,837)
—	—	—	—	(970,918)
—	121,006	30,217	(18,837)	(793,921)
(245,265)	82,966	(119,509)	101,494	376,318
—	—	—	—	166,219
(245,265)	82,966	(119,509)	101,494	542,537
(2,451,418)	(345,446)	85,968	(513,803)	3,326,207
(2,696,683)	(262,480)	(33,541)	(412,309)	3,868,744

**CITY OF ROCK ISLAND, ILLINOIS**

**Internal Service Funds**

**Combining Statements of Cash Flows**

**For the Fiscal Year Ended December 31, 2024**

	<u>Equipment Maintenance</u>
Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 7,030
Interfund Services Provided	4,134,003
Payments to Suppliers	(546,235)
Payments to Employees	(831,842)
	<u>2,762,956</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of Capital Assets	(2,952,406)
Disposal of Capital Assets	17,321
Principal Retirement	—
Interest Expense	—
	<u>(2,935,085)</u>
Cash Flows from Noncapital Financing Activities	
Transfers In	<u>166,219</u>
Cash Flows from Investing Activities	
Investment Income (Loss)	<u>44,611</u>
Net Change in Cash and Cash Equivalents	38,701
Cash and Cash Equivalents - Beginning	<u>11,493</u>
Cash and Cash Equivalents - Ending	<u><u>50,194</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating Income	1,482,939
Adjustments to Reconcile Operating Income	
to Net Cash Provided by (Used in)	
Operating Activities	
Depreciation and Amortization	769,704
Other Income (Expense)	—
(Increase) Decrease in Current Assets	130,297
Increase (Decrease) in Current Liabilities	380,016
	<u>380,016</u>
Net Cash Provided by Operating Activities	<u><u>2,762,956</u></u>

Engineering	Self Insurance	Employee Health Benefit	Hydro-Electric Plant	Totals
—	73,584	—	95,000	175,614
1,229,984	2,268,480	8,051,091	114,046	15,797,604
(541,566)	(2,468,201)	(8,423,337)	(95,209)	(12,074,548)
(688,418)	(58,745)	(42,306)	—	(1,621,311)
—	(184,882)	(414,552)	113,837	2,277,359
—	—	—	—	(2,952,406)
—	—	—	—	17,321
—	—	—	(95,000)	(95,000)
—	—	—	(18,837)	(18,837)
—	—	—	(113,837)	(3,048,922)
—	—	—	—	166,219
—	47,422	30,217	—	122,250
—	(137,460)	(384,335)	—	(483,094)
100	1,548,458	1,030,774	—	2,590,825
100	1,410,998	646,439	—	2,107,731
(245,265)	(38,040)	(149,726)	120,331	1,170,239
—	—	—	(6,331)	763,373
—	73,584	—	—	73,584
144,251	—	228,829	—	503,377
101,014	(220,426)	(493,655)	(163)	(233,214)
—	(184,882)	(414,552)	113,837	2,277,359

**CITY OF ROCK ISLAND, ILLINOIS**

**Equipment Maintenance - Internal Service Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Operating Revenues				
Interfund Services				
Charges for Services	\$ 4,020,726	4,020,726	4,003,706	3,683,093
Other	13,000	13,000	7,030	5,701
Total Operating Revenues	<u>4,033,726</u>	<u>4,033,726</u>	<u>4,010,736</u>	<u>3,688,794</u>
Operating Expenses				
Operations				
Personnel	1,220,596	1,224,628	1,354,826	906,636
Supplies	1,450,332	1,361,141	1,317,958	1,510,240
Services	2,945,830	3,341,712	(1,238,985)	(857,734)
Other	346,894	324,334	324,294	313,328
Depreciation	623,118	623,118	769,704	655,846
Total Operating Expenses	<u>6,586,770</u>	<u>6,874,933</u>	<u>2,527,797</u>	<u>2,528,316</u>
Operating Income (Loss)	<u>(2,553,044)</u>	<u>(2,841,207)</u>	<u>1,482,939</u>	<u>1,160,478</u>
Nonoperating Revenues (Expenses)				
Investment Income	—	—	44,611	81,519
Disposal of Capital Assets	70,000	70,000	(970,918)	—
	<u>70,000</u>	<u>70,000</u>	<u>(926,307)</u>	<u>81,519</u>
Income (Loss) before Transfers	(2,483,044)	(2,771,207)	556,632	1,241,997
Transfers In	904,718	904,718	166,219	77,076
Change in Net Position	<u>(1,578,326)</u>	<u>(1,866,489)</u>	722,851	1,319,073
Net Position - Beginning			<u>6,550,906</u>	<u>5,231,833</u>
Net Position - Ending			<u>7,273,757</u>	<u>6,550,906</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Engineering - Internal Service Fund**

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual**

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Operating Revenues				
Interfund Services				
Charges for Services	\$ 1,289,250	1,289,250	1,085,733	1,067,075
Operating Expenses				
Operations				
Personnel	984,466	971,132	1,026,555	621,202
Supplies	14,535	20,312	12,047	13,213
Services	45,750	63,985	60,283	68,061
Other	243,113	232,435	232,113	224,364
Total Operating Expenses	1,287,864	1,287,864	1,330,998	926,840
Income (Loss) Before Transfers	1,386	1,386	(245,265)	140,235
Transfers In	—	—	—	320,773
Change in Net Position	1,386	1,386	(245,265)	461,008
Net Position - Beginning			(2,451,418)	(2,912,426)
Net Position - Ending			(2,696,683)	(2,451,418)

**CITY OF ROCK ISLAND, ILLINOIS**

**Self Insurance - Internal Service Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Operating Revenues				
Interfund Services				
Charges for Services	\$ 2,268,478	2,268,478	2,268,480	1,919,597
Operating Expenses				
Operations				
Personnel	170,499	170,499	141,733	119,243
Services	2,062,783	2,062,783	2,164,787	2,307,839
Total Operating Expenses	2,233,282	2,233,282	2,306,520	2,427,082
Operating Income (Loss)	35,196	35,196	(38,040)	(507,485)
Nonoperating Revenues				
Investment Income	20,000	20,000	47,422	56,875
Other Income	50,000	50,000	73,584	30,584
	70,000	70,000	121,006	87,459
Change in Net Position	105,196	105,196	82,966	(420,026)
Net Position - Beginning			(345,446)	74,580
Net Position - Ending			(262,480)	(345,446)

**CITY OF ROCK ISLAND, ILLINOIS**

**Employee Health Benefit - Internal Service Fund**

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual**

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Operating Revenues				
Interfund Services				
Charges for Services	\$ 7,724,827	7,724,827	7,822,262	7,633,424
Operating Expenses				
Operations				
Personnel	62,989	60,689	61,237	59,925
Supplies	1,000	420	420	—
Services	7,755,373	7,758,253	7,903,552	8,574,727
Other	6,779	6,779	6,779	6,549
Total Operating Expenses	7,826,141	7,826,141	7,971,988	8,641,201
Operating (Loss)	(101,314)	(101,314)	(149,726)	(1,007,777)
Nonoperating Revenues				
Investment Income	32,000	32,000	30,217	57,274
(Loss) before Transfers	(69,314)	(69,314)	(119,509)	(950,503)
Transfers In	—	—	—	619
Change in Net Position	<u>(69,314)</u>	<u>(69,314)</u>	(119,509)	(949,884)
Net Position - Beginning			85,968	1,035,852
Net Position - Ending			<u>(33,541)</u>	<u>85,968</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Hydro-Electric Plant - Internal Service Fund**

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

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
Operating Revenues				
Interfund Services				
Charges for Services	\$ —	—	114,046	117,838
Other	—	—	95,000	95,000
Operating Revenues	—	—	209,046	212,838
Operating Expenses				
Operations				
Personnel	—	—	13	—
Services	34	34	33	37
Other	95,000	95,000	95,000	95,000
Amortization	—	—	(6,331)	(6,331)
Total Operating Expenses	95,034	95,034	88,715	88,706
Operating Income (Loss)	(95,034)	(95,034)	120,331	124,132
Nonoperating (Expenses)				
Interest Expense	(19,000)	(19,000)	(18,837)	(22,637)
Change in Net Position	<u>(114,034)</u>	<u>(114,034)</u>	101,494	101,495
Net Position - Beginning			<u>(513,803)</u>	<u>(615,298)</u>
Net Position - Ending			<u>(412,309)</u>	<u>(513,803)</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Pension Trust Funds**

**Combining Statement of Fiduciary Net Position**

**December 31, 2024**

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	Police Pension	Firefighters' Pension	Totals
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 674,934	719,517	1,394,451
Investments			
Illinois Police Officers' Pension Investment Fund	46,953,605	—	46,953,605
Illinois Firefighters' Pension Investment Fund	—	30,113,731	30,113,731
Due from Other Funds	97,024	53,241	150,265
Prepays	2,183	1,560	3,743
Total Assets	<u>47,727,746</u>	<u>30,888,049</u>	<u>78,615,795</u>
<b>LIABILITIES</b>			
Accounts Payable	<u>2,238</u>	<u>3,580</u>	<u>5,818</u>
<b>NET POSITION</b>			
Net Position Restricted for Pensions	<u><u>47,725,508</u></u>	<u><u>30,884,469</u></u>	<u><u>78,609,977</u></u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Pension Trust Funds**

**Combining Statement of Changes in Fiduciary Net Position**

**For the Fiscal Year Ended December 31, 2024**

	Police Pension	Firefighters' Pension	Totals
<b>Additions</b>			
Contributions - Employer	\$ 6,059,065	5,039,929	11,098,994
Contributions - Plan Members	599,945	474,482	1,074,427
Total Contributions	<u>6,659,010</u>	<u>5,514,411</u>	<u>12,173,421</u>
<b>Investment Income</b>			
Interest Earned	259,727	562,348	822,075
Net Change in Fair Value	3,767,126	2,299,029	6,066,155
	<u>4,026,853</u>	<u>2,861,377</u>	<u>6,888,230</u>
Less Investment Expenses	(24,894)	(34,706)	(59,600)
Net Investment Income	<u>4,001,959</u>	<u>2,826,671</u>	<u>6,828,630</u>
Total Additions	<u>10,660,969</u>	<u>8,341,082</u>	<u>19,002,051</u>
<b>Deductions</b>			
Administration	75,966	72,466	148,432
Benefits and Refunds	6,668,750	5,309,581	11,978,331
Total Deductions	<u>6,744,716</u>	<u>5,382,047</u>	<u>12,126,763</u>
Change in Fiduciary Net Position	3,916,253	2,959,035	6,875,288
<b>Net Position Restricted for Pensions</b>			
Beginning	<u>43,809,255</u>	<u>27,925,434</u>	<u>71,734,689</u>
Ending	<u>47,725,508</u>	<u>30,884,469</u>	<u>78,609,977</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Police Pension - Pension Trust Fund**

**Schedule of Changes in the Fiduciary Net Position - Budget and Actual**

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
<b>Additions</b>				
Contributions - Employer	\$ 6,059,065	6,059,065	6,059,065	4,701,935
Contributions - Plan Members	656,208	656,208	599,945	577,321
Total Contributions	<u>6,715,273</u>	<u>6,715,273</u>	<u>6,659,010</u>	<u>5,279,256</u>
<b>Investment Income</b>				
Interest Earned	600,000	600,000	259,727	273,810
Net Change in Fair Value	300,000	300,000	3,767,126	5,068,698
	<u>900,000</u>	<u>900,000</u>	<u>4,026,853</u>	<u>5,342,508</u>
Less Investment Expenses	(140,000)	(140,000)	(24,894)	(58,657)
Net Investment Income	<u>760,000</u>	<u>760,000</u>	<u>4,001,959</u>	<u>5,283,851</u>
Total Additions	<u>7,475,273</u>	<u>7,475,273</u>	<u>10,660,969</u>	<u>10,563,107</u>
<b>Deductions</b>				
Administration	41,000	41,000	75,966	79,846
Benefits and Refunds	6,329,295	6,329,295	6,668,750	6,492,936
Total Deductions	<u>6,370,295</u>	<u>6,370,295</u>	<u>6,744,716</u>	<u>6,572,782</u>
Change in Fiduciary Net Position	<u>1,104,978</u>	<u>1,104,978</u>	3,916,253	3,990,325
<b>Net Position Restricted for Pensions</b>				
Beginning			<u>43,809,255</u>	<u>39,818,930</u>
Ending			<u>47,725,508</u>	<u>43,809,255</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Firefighters' Pension - Pension Trust Fund**

**Schedule of Changes in the Fiduciary Net Position - Budget and Actual**

**For the Fiscal Year Ended December 31, 2024**

**(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)**

	12/31/24		Actual	12/31/23
	Original Budget	Final Budget		Actual
<b>Additions</b>				
Contributions - Employer	\$ 5,039,929	5,039,929	5,039,929	4,510,003
Contributions - Plan Members	495,471	495,471	474,482	460,591
Total Contributions	<u>5,535,400</u>	<u>5,535,400</u>	<u>5,514,411</u>	<u>4,970,594</u>
<b>Investment Income</b>				
Interest Earned	600,000	600,000	562,348	443,144
Net Change in Fair Value	150,000	150,000	2,299,029	3,208,531
	<u>750,000</u>	<u>750,000</u>	<u>2,861,377</u>	<u>3,651,675</u>
Less Investment Expenses	(75,000)	(75,000)	(34,706)	(26,846)
Net Investment Income	<u>675,000</u>	<u>675,000</u>	<u>2,826,671</u>	<u>3,624,829</u>
Total Additions	<u>6,210,400</u>	<u>6,210,400</u>	<u>8,341,082</u>	<u>8,595,423</u>
<b>Deductions</b>				
Administration	36,350	36,350	72,466	72,032
Benefits and Refunds	5,286,096	5,286,096	5,309,581	5,140,820
Total Deductions	<u>5,322,446</u>	<u>5,322,446</u>	<u>5,382,047</u>	<u>5,212,852</u>
Change in Fiduciary Net Position	<u>887,954</u>	<u>887,954</u>	2,959,035	3,382,571
<b>Net Position Restricted for Pensions</b>				
Beginning			<u>27,925,434</u>	<u>24,542,863</u>
Ending			<u>30,884,469</u>	<u>27,925,434</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Consolidated Year-End Financial Report  
December 31, 2024**

CSFA #	Program Name	State	Federal	Other	Total
418-00-1315	Family Advocacy Centers	\$ —	373,286	—	373,286
420-00-2308	Northwest Illinois Film Office - for all costs associated with development of a Quad Cities Regional Film Office	44,316	—	—	44,316
422-11-0970	Open Space Land Acquisition & Development	32,352	—	—	32,352
422-11-1095	Boat Access Area Development	35,700	—	—	35,700
422-11-1154	Recreational Trails Program	145,962	—	—	145,962
444-26-1553	Block Grant Expense Based Prevention Grants	—	270,844	—	270,844
444-26-1565	Tobacco Enforcement Program	—	2,693	—	2,693
444-80-0687	Teen Pregnancy Prevention Program	—	77,920	—	77,920
444-80-1411	Teen REACH (Responsibility, Education, Achievement, Caring and Hope)	—	341,461	—	341,461
494-10-0343	State and Community Highway Safety/ National Priority Safety Program	—	15,935	—	15,935
532-60-3017	Lead Service Line Inventory Grant Program	25,000	—	—	25,000
546-00-2378	RESTORE, REINVEST, AND RENEW (R3)	128,021	—	—	128,021
569-00-3150	ILETSB - Officer Recruitment and Retention Grant Program	80,052	—	—	80,052
	Other Grant Programs and Activities	—	17,565,060	—	17,565,060
	Totals	491,403	18,647,199	—	19,138,602

## **SUPPLEMENTAL SCHEDULES**

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements  
General Obligation Bonds of 2014A  
December 31, 2024**

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Date of Issue	December 23, 2014
Date of Maturity	December 1, 2034
Authorized Issue	\$9,585,000
Interest Rates	3.00% - 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A.

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 475,000	193,712	668,712
2026	490,000	179,462	669,462
2027	505,000	164,762	669,762
2028	520,000	149,612	669,612
2029	535,000	134,012	669,012
2030	555,000	116,626	671,626
2031	570,000	97,200	667,200
2032	595,000	74,400	669,400
2033	620,000	50,600	670,600
2034	645,000	25,800	670,800
	<u>5,510,000</u>	<u>1,186,186</u>	<u>6,696,186</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements  
General Obligation Taxable Bonds of 2014B  
December 31, 2024**

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Date of Issue	December 23, 2014
Date of Maturity	December 1, 2034
Authorized Issue	\$15,865,000
Interest Rates	2.19% - 4.25%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A.

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 815,000	382,106	1,197,106
2026	840,000	355,210	1,195,210
2027	870,000	325,810	1,195,810
2028	895,000	293,620	1,188,620
2029	935,000	259,162	1,194,162
2030	970,000	221,762	1,191,762
2031	1,010,000	182,962	1,192,962
2032	1,055,000	140,038	1,195,038
2033	1,095,000	95,200	1,190,200
2034	1,145,000	48,662	1,193,662
	<u>9,630,000</u>	<u>2,304,532</u>	<u>11,934,532</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements  
General Obligation Bonds of 2015A  
December 31, 2024**

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Date of Issue	September 10, 2015
Date of Maturity	December 1, 2035
Authorized Issue	\$6,075,000
Interest Rates	2.00% - 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wells Fargo Bank, N.A.

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 460,000	81,288	541,288
2026	165,000	69,788	234,788
2027	170,000	64,426	234,426
2028	175,000	58,900	233,900
2029	180,000	52,776	232,776
2030	190,000	46,476	236,476
2031	195,000	39,826	234,826
2032	200,000	33,000	233,000
2033	210,000	26,000	236,000
2034	215,000	17,600	232,600
2035	225,000	9,000	234,000
	<u>2,385,000</u>	<u>499,080</u>	<u>2,884,080</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements  
General Obligation Refunding Bonds of 2015B  
December 31, 2024**

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Date of Issue	October 20, 2015
Date of Maturity	December 1, 2026
Authorized Issue	\$4,175,000
Interest Rates	2.00% - 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 220,000	18,000	238,000
2026	230,000	9,200	239,200
	<u>450,000</u>	<u>27,200</u>	<u>477,200</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements  
General Obligation Taxable Bonds of 2016A  
December 31, 2024**

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Date of Issue	November 29, 2016
Date of Maturity	December 1, 2036
Authorized Issue	\$3,505,000
Interest Rates	2.00% - 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 160,000	96,400	256,400
2026	165,000	90,000	255,000
2027	175,000	83,400	258,400
2028	180,000	76,400	256,400
2029	190,000	69,200	259,200
2030	195,000	61,600	256,600
2031	205,000	53,800	258,800
2032	210,000	45,600	255,600
2033	220,000	37,200	257,200
2034	230,000	28,400	258,400
2035	235,000	19,200	254,200
2036	245,000	9,800	254,800
	<u>2,410,000</u>	<u>671,000</u>	<u>3,081,000</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements**

**General Obligation Taxable Refunding Bonds of 2016C**

**December 31, 2024**

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Date of Issue	November 29, 2016
Date of Maturity	December 1, 2035
Authorized Issue	\$1,885,000
Interest Rate	4.375%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ —	82,469	82,469
2026	—	82,469	82,469
2027	—	82,469	82,469
2028	—	82,469	82,469
2029	—	82,469	82,469
2030	—	82,469	82,469
2031	—	82,469	82,469
2032	—	82,469	82,469
2033	—	82,469	82,469
2034	—	82,469	82,469
2035	1,885,000	82,469	1,967,469
	<u>1,885,000</u>	<u>907,159</u>	<u>2,792,159</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements  
General Obligation Refunding Bonds of 2017A  
December 31, 2024**

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Date of Issue	September 20, 2017
Date of Maturity	December 1, 2036
Authorized Issue	\$4,840,000
Interest Rates	2.00% - 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 220,000	74,431	294,431
2026	225,000	65,431	290,431
2027	230,000	56,232	286,232
2028	240,000	46,632	286,632
2029	150,000	40,632	190,632
2030	155,000	34,432	189,432
2031	160,000	29,232	189,232
2032	165,000	23,868	188,868
2033	170,000	18,344	188,344
2034	175,000	12,656	187,656
2035	185,000	6,412	191,412
2036	190,000	—	190,000
	<u>2,265,000</u>	<u>408,302</u>	<u>2,673,302</u>
	1,885,000	Debt Service	
	<u>380,000</u>	Hydro-Electric Plant	
	<u>2,265,000</u>		

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements  
General Obligation Refunding Bonds of 2019A  
December 31, 2024**

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Date of Issue	October 8, 2019
Date of Maturity	December 1, 2030
Authorized Issue	\$4,125,000
Interest Rate	4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 370,000	99,200	469,200
2026	385,000	84,400	469,400
2027	410,000	69,000	479,000
2028	425,000	52,600	477,600
2029	440,000	35,600	475,600
2030	450,000	18,000	468,000
	<u>2,480,000</u>	<u>358,800</u>	<u>2,838,800</u>
	744,000	Waterworks	
	<u>1,736,000</u>	Wastewater Treatment	
	<u><u>2,480,000</u></u>		

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements  
General Obligation Refunding Bonds of 2019C  
December 31, 2024**

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Date of Issue	October 8, 2019
Date of Maturity	December 1, 2037
Authorized Issue	\$3,845,000
Interest Rates	3.70% - 3.75%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ —	143,242	143,242
2026	—	143,242	143,242
2027	—	143,242	143,242
2028	—	143,242	143,242
2029	—	143,242	143,242
2030	—	143,242	143,242
2031	—	143,242	143,242
2032	—	143,242	143,242
2033	—	143,242	143,242
2034	—	143,242	143,242
2035	—	143,242	143,242
2036	1,890,000	143,242	2,033,242
2037	1,955,000	73,312	2,028,312
	<u>3,845,000</u>	<u>1,792,216</u>	<u>5,637,216</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements  
General Obligation Bonds of 2019D  
December 31, 2024**

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Date of Issue	October 8, 2019
Date of Maturity	December 1, 2037
Authorized Issue	\$1,980,000
Interest Rates	2.625% - 4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 125,000	61,018	186,018
2026	130,000	57,268	187,268
2027	135,000	53,368	188,368
2028	135,000	49,318	184,318
2029	145,000	43,918	188,918
2030	150,000	38,118	188,118
2031	155,000	33,618	188,618
2032	155,000	28,968	183,968
2033	160,000	24,900	184,900
2034	165,000	20,700	185,700
2035	170,000	15,750	185,750
2036	175,000	10,650	185,650
2037	180,000	5,400	185,400
	<u>1,980,000</u>	<u>442,994</u>	<u>2,422,994</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements  
General Obligation Bonds of 2020  
December 31, 2024**

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Date of Issue	October 15, 2020
Date of Maturity	December 1, 2040
Authorized Issue	\$12,355,000
Interest Rate	4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 495,000	425,200	920,200
2026	510,000	405,400	915,400
2027	530,000	385,000	915,000
2028	550,000	363,800	913,800
2029	570,000	341,800	911,800
2030	600,000	319,000	919,000
2031	620,000	295,000	915,000
2032	650,000	270,200	920,200
2033	670,000	244,200	914,200
2034	705,000	217,400	922,400
2035	725,000	189,200	914,200
2036	760,000	160,200	920,200
2037	780,000	129,800	909,800
2038	820,000	98,600	918,600
2039	850,000	65,800	915,800
2040	795,000	31,800	826,800
	<u>10,630,000</u>	<u>3,942,400</u>	<u>14,572,400</u>
	3,410,000	Debt Service	
	430,000	Waterworks	
	5,820,000	Wastewater Treatment	
	<u>970,000</u>	Park and Recreation	
	<u>10,630,000</u>		

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements  
General Obligation Refunding Bonds of 2021A  
December 31, 2024**

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Date of Issue	October 13, 2021
Date of Maturity	December 1, 2040
Authorized Issue	\$6,590,000
Interest Rate	4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ —	254,200	254,200
2026	285,000	254,200	539,200
2027	300,000	242,800	542,800
2028	315,000	230,800	545,800
2029	330,000	218,200	548,200
2030	345,000	205,000	550,000
2031	365,000	191,200	556,200
2032	385,000	176,600	561,600
2033	400,000	161,200	561,200
2034	420,000	145,200	565,200
2035	400,000	128,400	528,400
2036	520,000	112,400	632,400
2037	540,000	91,600	631,600
2038	560,000	70,000	630,000
2039	585,000	47,600	632,600
2040	605,002	24,199	629,201
	<u>6,355,002</u>	<u>2,553,599</u>	<u>8,908,601</u>
	6,079,605	Debt Service	
	<u>275,397</u>	Sunset Marina	
	<u><u>6,355,002</u></u>		

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements  
General Obligation Refunding Bonds of 2021B  
December 31, 2024**

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Date of Issue	October 13, 2021
Date of Maturity	December 1, 2033
Authorized Issue	\$8,815,000
Interest Rate	4.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 665,000	280,600	945,600
2026	690,000	254,000	944,000
2027	715,000	226,400	941,400
2028	745,000	197,800	942,800
2029	775,000	168,000	943,000
2030	805,000	137,000	942,000
2031	840,000	104,800	944,800
2032	875,000	71,200	946,200
2033	905,000	36,200	941,200
	<u>7,015,000</u>	<u>1,476,000</u>	<u>8,491,000</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements**

**IEPA Loan Payable of 2011 - Store/Treat Basins Modification**

**December 31, 2024**

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Date of Issue	October 24, 2011
Date of Maturity	December 6, 2030
Authorized Issue	\$532,456
Interest Rate	1.25%
Interest Dates	June 6 and December 6
Principal Maturity Dates	June 6 and December 6
Payable at	Illinois Environmental Protection Agency

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 22,338	1,659	23,997
2026	22,618	1,379	23,997
2027	22,902	1,095	23,997
2028	23,189	808	23,997
2029	23,479	518	23,997
2030	23,775	222	23,997
	<u>138,301</u>	<u>5,681</u>	<u>143,982</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements**

**IEPA Loan Payable of 2011 - Mill Street Wastewater Treatment Plant Expansion**

**December 31, 2024**

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Date of Issue	July 25, 2011
Date of Maturity	December 31, 2032
Authorized Issue	\$20,000,000
Interest Rate	1.25%
Interest Dates	January 1 and July 1
Principal Maturity Dates	January 1 and July 1
Payable at	Illinois Environmental Protection Agency

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 933,291	94,622	1,027,913
2026	944,994	82,919	1,027,913
2027	956,843	71,070	1,027,913
2028	968,841	59,072	1,027,913
2029	980,990	46,923	1,027,913
2030	993,290	34,623	1,027,913
2031	1,005,745	22,168	1,027,913
2032	1,018,356	9,557	1,027,913
	7,802,350	420,954	8,223,304
	7,802,350	420,954	8,223,304

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements**

**IEPA Loan Payable of 2013 - Mill Street Wastewater Treatment Plant Expansion Phase 3**

**December 31, 2024**

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Date of Issue	September 30, 2013
Date of Maturity	August 6, 2034
Authorized Issue	\$10,034,628
Interest Rate	1.93%
Interest Dates	February 6 and August 6
Principal Maturity Dates	February 6 and August 6
Payable at	Illinois Environmental Protection Agency

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 570,648	117,521	688,169
2026	581,715	106,454	688,169
2027	592,997	95,172	688,169
2028	604,497	83,672	688,169
2029	616,219	71,950	688,169
2030	628,170	59,999	688,169
2031	640,353	47,816	688,169
2032	652,771	35,398	688,169
2033	665,430	22,739	688,169
2034	678,335	10,275	688,610
	6,231,135	650,996	6,882,131

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements**

**IEPA Loan Payable of 2014 - Wastewater Project**

**December 31, 2024**

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Date of Issue	September 30, 2014
Date of Maturity	July 21, 2035
Authorized Issue	\$10,941,066
Interest Rate	1.995%
Interest Dates	January 21 and July 21
Principal Maturity Dates	January 21 and July 21
Payable at	Illinois Environmental Protection Agency

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 546,567	130,009	676,576
2026	557,525	119,051	676,576
2027	568,703	107,873	676,576
2028	580,105	96,471	676,576
2029	591,736	84,840	676,576
2030	603,600	72,976	676,576
2031	615,702	60,874	676,576
2032	628,047	48,529	676,576
2033	640,639	35,937	676,576
2034	653,483	23,093	676,576
2035	666,586	9,773	676,359
	<u>6,652,693</u>	<u>789,426</u>	<u>7,442,119</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements**

**IEPA Loan Payable of 2016 - Farmall Storage Tank Wastewater Project**

**December 31, 2024**

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Date of Issue	October 6, 2016
Date of Maturity	January 1, 2035
Authorized Issue	\$4,506,250
Interest Rate	2.21%
Interest Dates	January 1 and July 1
Principal Maturity Dates	January 1 and July 1
Payable at	Illinois Environmental Protection Agency

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 215,621	57,463	273,084
2026	220,413	52,671	273,084
2027	225,310	47,774	273,084
2028	230,317	42,767	273,084
2029	235,435	37,649	273,084
2030	240,667	32,417	273,084
2031	246,015	27,069	273,084
2032	251,482	21,602	273,084
2033	257,071	16,013	273,084
2034	262,784	10,300	273,084
2035	268,621	4,462	273,083
	<u>2,653,736</u>	<u>350,187</u>	<u>3,003,923</u>

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements**

**IEPA Loan Payable of 2017 - Drinking Water Project**

**December 31, 2024**

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Date of Issue	August 1, 2017
Date of Maturity	August 2, 2039
Authorized Issue	\$22,947,946
Interest Rate	1.64%
Interest Dates	February 2 and August 2
Principal Maturity Dates	February 2 and August 2
Payable at	Illinois Environmental Protection Agency

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 1,085,852	295,788	1,381,640
2026	1,103,733	277,907	1,381,640
2027	1,121,909	259,731	1,381,640
2028	1,140,384	241,256	1,381,640
2029	1,159,163	222,477	1,381,640
2030	1,178,251	203,389	1,381,640
2031	1,197,654	183,986	1,381,640
2032	1,217,375	164,265	1,381,640
2033	1,237,423	144,217	1,381,640
2034	1,257,800	123,840	1,381,640
2035	1,278,512	103,128	1,381,640
2036	1,299,566	82,074	1,381,640
2037	1,320,966	60,674	1,381,640
2038	1,342,719	38,921	1,381,640
2039	1,365,941	18,031	1,383,972
	18,307,248	2,419,684	20,726,932

**CITY OF ROCK ISLAND, ILLINOIS**

**Long-Term Debt Requirements**

**IEPA Loan Payable of 2018 - Wastewater Project**

**December 31, 2024**

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Date of Issue	June 15, 2018
Date of Maturity	December 15, 2038
Authorized Issue	\$8,368,016
Interest Rate	1.75%
Interest Dates	June 15 and December 15
Principal Maturity Dates	June 15 and December 15
Payable at	Illinois Environmental Protection Agency

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Principal	Interest	Totals
2025	\$ 399,880	103,840	503,720
2026	406,908	96,812	503,720
2027	414,060	89,660	503,720
2028	421,338	82,382	503,720
2029	428,744	74,976	503,720
2030	436,278	67,442	503,720
2031	443,948	59,772	503,720
2032	451,750	51,970	503,720
2033	459,691	44,029	503,720
2034	467,771	35,949	503,720
2035	475,992	27,728	503,720
2036	484,358	19,362	503,720
2037	492,873	10,847	503,720
2038	249,676	2,185	251,861
	<u>6,033,267</u>	<u>766,954</u>	<u>6,800,221</u>

## **STATISTICAL SECTION (Unaudited)**

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

### Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

### Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue sources.

### Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the government's ability to issue additional debt in the future.

### Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

### Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

**CITY OF ROCK ISLAND, ILLINOIS**

**Net Position by Component - Last Ten Fiscal Years  
December 31, 2024 (Unaudited)**

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**See Following Page**

**CITY OF ROCK ISLAND, ILLINOIS**

**Net Position by Component - Last Ten Fiscal Years\***  
**December 31, 2024 (Unaudited)**

	12/31/2015**	12/31/2016	12/31/2017
<b>Governmental Activities</b>			
Net Investment in Capital Assets	\$ 46,596,870	37,724,801	41,446,830
Restricted	4,486,649	4,023,727	5,191,493
Unrestricted (Deficit)	(69,598,723)	(71,036,833)	(86,193,701)
Total Governmental Activities Net Position	(18,515,204)	(29,288,305)	(39,555,378)
<b>Business-Type Activities</b>			
Net Investment in Capital Assets	45,773,478	45,438,646	47,931,549
Unrestricted	7,395,445	9,219,438	8,152,119
Total Business-Type Activities Net Position	53,168,923	54,658,084	56,083,668
<b>Primary Government</b>			
Net Investment in Capital Assets	92,370,348	83,163,447	89,378,379
Restricted	4,486,649	4,023,727	5,191,493
Unrestricted (Deficit)	(62,203,278)	(61,817,395)	(78,041,582)
Total Primary Government Net Position	34,653,719	25,369,779	16,528,290

Data Source: City Records

\* Accrual Basis of Accounting

\*\*Beginning in the 2015 audit, unrestricted net position now includes the net pension liability due to GASB 68.

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
40,933,326	44,660,706	42,832,960	47,225,884	46,786,878	48,963,044	59,461,843
4,937,844	6,942,286	11,743,273	14,007,659	15,397,215	14,098,692	14,968,427
(104,175,193)	(119,005,145)	(136,790,682)	(148,997,877)	(150,176,149)	(146,594,930)	(140,167,671)
(58,304,023)	(67,402,153)	(82,214,449)	(87,764,334)	(87,992,056)	(83,533,194)	(65,737,401)
52,569,874	51,966,905	51,900,273	54,909,992	54,124,834	60,502,014	62,452,753
549,984	4,154,166	4,331,332	242,187	2,951,731	922,684	(460,172)
53,119,858	56,121,071	56,231,605	55,152,179	57,076,565	61,424,698	61,992,581
93,503,200	96,627,611	94,733,233	102,135,876	100,911,712	109,465,058	121,914,596
4,937,844	6,942,286	11,743,273	14,007,659	15,397,215	14,098,692	14,968,427
(103,625,209)	(114,850,979)	(132,459,350)	(148,755,690)	(147,224,418)	(145,672,246)	(140,627,843)
(5,184,165)	(11,281,082)	(25,982,844)	(32,612,155)	(30,915,491)	(22,108,496)	(3,744,820)

**CITY OF ROCK ISLAND, ILLINOIS**

**Changes in Net Position - Last Ten Fiscal Years\*  
December 31, 2024 (Unaudited)**

	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
<b>Expenses</b>										
<b>Governmental Activities</b>										
General Government	\$ 11,687,280	14,808,912	15,390,262	13,440,977	14,152,421	13,023,865	8,759,594	15,953,497	17,307,024	21,654,862
Police and Fire	25,541,117	28,616,235	28,915,352	33,842,945	42,147,938	29,285,674	46,995,046	39,707,639	29,088,075	24,858,409
Electrical Maintenance	610,131	620,045	606,440	617,287	641,991	591,358	554,776	607,985	577,905	722,405
Municipal Vehicle Parking System	102,961	21,146	16,407	16,188	11,773	12,111	10,379	11,422	13,774	41,862
Highways and Streets	10,288,905	8,955,820	5,669,073	4,866,750	4,979,420	4,454,148	5,274,521	5,583,330	8,103,537	6,620,290
Refuse Disposal	1,923,146	—	—	—	—	—	—	—	—	—
Libraries	2,087,051	2,821,006	2,626,515	2,590,184	2,651,951	2,614,144	2,447,236	2,085,860	3,238,324	2,938,855
Interest on Long-Term Debt	1,578,506	1,956,622	2,008,587	1,728,807	1,967,070	1,665,036	1,275,180	1,514,492	1,530,463	1,445,551
<b>Total Governmental Activities Expenses</b>	<b>53,819,097</b>	<b>57,799,786</b>	<b>55,232,636</b>	<b>57,103,138</b>	<b>66,552,564</b>	<b>51,646,336</b>	<b>65,316,732</b>	<b>65,464,225</b>	<b>59,859,102</b>	<b>58,282,234</b>
<b>Business-Type Activities</b>										
Waterworks	6,392,711	6,281,090	6,104,700	5,655,945	7,112,784	7,915,549	8,366,020	8,031,892	7,758,288	10,382,014
Wastewater	5,665,557	6,499,963	7,602,343	8,052,147	8,318,782	9,499,477	8,483,813	8,760,356	9,120,692	9,624,447
Park and Recreation	5,869,086	5,748,258	5,909,527	6,652,213	3,740,727	4,940,858	5,059,784	6,255,898	6,835,378	7,127,458
Stormwater	1,468,921	1,754,785	2,002,444	1,768,428	1,754,831	1,452,960	1,609,441	1,635,759	2,153,935	2,074,963
Solid Waste	—	2,739,113	2,356,160	2,132,343	2,391,937	2,118,985	1,811,497	2,266,932	2,480,229	2,514,056
Sunset Marina	639,037	635,920	630,093	649,978	671,175	759,203	698,773	607,123	708,021	727,717
Housing/Community Development Loans	1,613	94,566	229,822	213,615	(354,270)	56,165	25,726	1,096,477	49,738	123,943
Hydro-Electric Plant	—	—	234,911	265,987	214,891	199,054	1,831,133	162,821	111,343	107,552
<b>Total Business-Type Activities Expenses</b>	<b>20,036,925</b>	<b>23,753,695</b>	<b>25,070,000</b>	<b>25,390,656</b>	<b>23,850,857</b>	<b>26,942,251</b>	<b>27,886,187</b>	<b>28,817,258</b>	<b>29,217,624</b>	<b>32,682,150</b>
<b>Total Primary Government Expenses</b>	<b>73,856,022</b>	<b>81,553,481</b>	<b>80,302,636</b>	<b>82,493,794</b>	<b>90,403,421</b>	<b>78,588,587</b>	<b>93,202,919</b>	<b>94,281,483</b>	<b>89,076,726</b>	<b>90,964,384</b>
<b>Program Revenues</b>										
<b>Governmental Activities</b>										
<b>Charges for Services</b>										
General Government	3,553,328	3,508,018	3,922,176	3,985,979	4,111,384	4,001,703	3,806,798	4,256,045	4,346,120	4,904,968
Police and Fire	4,352,267	4,266,155	4,365,384	5,770,676	6,163,656	5,346,822	5,482,672	1,892,094	2,166,146	2,922,402
Electrical Maintenance	21,739	14,121	—	—	—	—	—	—	—	—
Municipal Vehicle Parking System	143,545	84,137	—	—	—	—	—	—	—	—
Highways and Streets	132,028	140,010	167,892	—	—	—	—	—	—	—
Refuse Disposal	1,274,572	—	—	—	—	—	—	—	—	—
Libraries	232,007	254,387	274,701	280,872	281,691	290,687	280,816	307,201	316,744	385,119
<b>Operating Grants/Contributions</b>										
General Government	779,715	1,038,181	—	36,100	17,713	—	126,289	186,150	232,147	909,679
Police and Fire	30,121	67,499	44,988	7,325	152	255,537	3,251	1,380	11,119	119,521
Highways and Streets	—	—	970,115	1,057,021	1,586,647	3,067,312	1,559,876	1,514,758	1,641,206	1,658,554
Libraries	121,332	77,767	40	98,970	61,348	61,448	82,339	122,119	71,854	71,413
<b>Capital Grants/Contributions - General Government</b>										
General Government	—	—	1,655,750	1,088,191	1,213,339	945,065	2,015,411	1,297,148	1,360,207	1,320,573
Highways and Streets	—	—	—	—	3,970,333	857,147	1,071,433	642,860	—	—
<b>Total Governmental Activities Program Revenues</b>	<b>10,640,654</b>	<b>9,450,275</b>	<b>11,401,046</b>	<b>12,325,134</b>	<b>17,406,263</b>	<b>14,825,721</b>	<b>14,428,885</b>	<b>10,219,755</b>	<b>10,145,543</b>	<b>12,292,229</b>

	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
<b>Business-Type Activities</b>										
<b>Charges for Services</b>										
Waterworks	\$ 6,268,181	6,592,252	6,949,455	7,106,764	7,331,317	7,393,433	7,502,433	9,819,172	9,567,878	9,941,859
Wastewater	8,141,460	8,028,082	8,225,529	8,489,034	8,907,006	10,173,072	9,006,376	9,930,858	10,196,702	10,439,861
Park and Recreation	3,193,190	3,157,753	3,222,589	3,142,900	3,517,646	2,570,985	3,385,004	3,799,012	4,425,333	4,389,645
Stormwater	1,688,477	1,678,363	1,688,428	1,689,701	1,697,936	1,711,286	1,707,153	2,035,149	2,091,473	2,203,354
Solid Waste	—	1,697,287	2,674,988	2,283,752	2,284,997	2,228,715	2,363,959	2,405,239	2,361,203	2,355,197
Sunset Marina	662,263	666,454	663,401	646,862	618,379	629,214	644,424	559,420	380,777	391,461
Housing/Community Development Loans	69,373	67,465	—	—	—	—	—	—	58,026	—
Hydro-Electric Plant	—	—	278,482	325,429	303,729	274,342	359,437	311,107	212,838	209,046
<b>Operating Grants and Contributions</b>										
Park and Recreation	53,345	95,490	2,000	—	260,273	101,627	76,000	129,093	26,600	579,162
Solid Waste	—	29,264	29,263	29,264	29,264	27,132	35,604	27,572	27,832	32,470
Housing/Community Development Loans	—	100,000	214,070	20,576	(320)	30,429	—	1,730	4	77
Wastewater Treatment	213,098	—	—	—	—	—	—	—	—	—
<b>Capital Grants/Contributions</b>										
Wastewater	—	354,281	—	—	180,202	—	—	—	—	—
Parks and Recreation	—	—	—	—	—	258,255	110,023	25,000	72,045	—
<b>Total Business-Type Activities Program Revenues</b>	<b>20,289,387</b>	<b>22,466,691</b>	<b>23,948,205</b>	<b>23,734,282</b>	<b>25,130,429</b>	<b>25,398,490</b>	<b>25,190,413</b>	<b>29,043,352</b>	<b>29,420,711</b>	<b>30,542,132</b>
<b>Total Primary Government Program Revenues</b>	<b>30,930,041</b>	<b>31,916,966</b>	<b>35,349,251</b>	<b>36,059,416</b>	<b>42,536,692</b>	<b>40,224,211</b>	<b>39,619,298</b>	<b>39,263,107</b>	<b>39,566,254</b>	<b>42,834,361</b>
<b>Net (Expense) Revenue</b>										
Governmental Activities	(43,178,443)	(48,349,511)	(43,831,590)	(44,778,004)	(49,146,301)	(36,820,615)	(50,887,847)	(55,244,470)	(49,713,559)	(45,990,005)
Business-Type Activities	252,462	(1,287,004)	(1,121,795)	(1,656,374)	1,279,572	(1,543,761)	(2,695,774)	226,094	203,087	(2,140,018)
<b>Total Primary Government Net (Expense) Revenue</b>	<b>(42,925,981)</b>	<b>(49,636,515)</b>	<b>(44,953,385)</b>	<b>(46,434,378)</b>	<b>(47,866,729)</b>	<b>(38,364,376)</b>	<b>(53,583,621)</b>	<b>(55,018,376)</b>	<b>(49,510,472)</b>	<b>(48,130,023)</b>

**CITY OF ROCK ISLAND, ILLINOIS**

**Changes in Net Position - Last Ten Fiscal Years\* - Continued**  
**December 31, 2024 (Unaudited)**

	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	\$ 13,528,878	14,425,385	14,753,208	15,654,951	16,353,606	17,605,833	18,231,586	16,065,465	17,379,770	18,813,084
Gaming	4,872,918	4,803,366	4,474,535	4,310,910	4,164,535	1,492,811	2,792,965	4,347,561	4,437,373	4,038,608
Sales	—	—	5,032,374	5,190,415	5,216,340	5,009,059	6,151,692	6,747,840	7,114,771	7,296,186
Utility	1,872,737	1,770,537	1,769,384	1,920,433	1,793,966	1,720,883	2,599,843	2,990,301	2,519,826	2,256,013
Income	—	—	3,583,771	4,449,798	3,796,910	4,296,678	5,231,190	6,093,321	5,966,440	6,387,954
Other	7,474,643	7,678,787	3,011,293	3,142,158	3,177,073	2,606,919	2,045,388	2,173,047	2,255,637	2,245,304
Intergovernmental	9,501,573	9,191,190	3,922,384	3,609,072	4,369,334	4,422,416	6,347,344	15,613,899	12,968,877	21,880,958
Interest	244,380	234,197	245,759	305,474	465,882	274,312	(74,806)	305,735	2,797,764	2,521,339
Miscellaneous	60,364	389,146	189,038	258,080	239,099	161,750	152,465	195,083	96,400	413,185
Transfers	(602,304)	(916,198)	(437,975)	119,207	471,425	317,221	360,366	484,496	(1,364,437)	(31,292)
Total Governmental Activities General Revenues	36,953,189	37,576,410	36,543,771	38,960,498	40,048,170	37,907,882	43,838,033	55,016,748	54,172,421	65,821,339
Business-Type Activities										
Property Taxes	1,753,644	1,820,598	1,920,041	1,815,310	2,037,052	1,920,935	1,949,577	2,117,368	2,406,552	2,443,619
Interest	24,395	39,369	107,960	149,271	155,964	109,708	27,137	81,143	303,439	206,329
Miscellaneous	142,228	—	34,535	52,467	50	(59,127)	—	(15,723)	70,618	26,661
Transfers	602,304	916,198	437,975	(119,207)	(471,425)	(317,221)	(360,366)	(484,496)	1,364,437	31,292
Total Business-Type Activities General Revenues	2,522,571	2,776,165	2,500,511	1,897,841	1,721,641	1,654,295	1,616,348	1,698,292	4,145,046	2,707,901
Total Primary Government General Revenues	39,475,760	40,352,575	39,044,282	40,858,339	41,769,811	39,562,177	45,454,381	56,715,040	58,317,467	68,529,240
Changes in Net Position										
Governmental Activities	(6,225,254)	(10,773,101)	(7,287,819)	(5,817,506)	(9,098,131)	1,087,267	(7,049,814)	(227,722)	4,458,862	19,831,334
Business-Type Activities	2,775,033	1,489,161	1,378,716	241,467	3,001,213	110,534	(1,079,426)	1,924,386	4,348,133	567,883
Total Primary Government Changes in Net Position	(3,450,221)	(9,283,940)	(5,909,103)	(5,576,039)	(6,096,918)	1,197,801	(8,129,240)	1,696,664	8,806,995	20,399,217

Data Source: City Records

\* Accrual Basis of Accounting

**CITY OF ROCK ISLAND, ILLINOIS**

**Program Revenue by Function/Program - Last Ten Fiscal Years\***  
**December 31, 2024 (Unaudited)**

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**See Following Page**

**CITY OF ROCK ISLAND, ILLINOIS**

**Program Revenue by Function/Program - Last Ten Fiscal Years\*  
December 31, 2024 (Unaudited)**

	12/31/2015	12/31/2016	12/31/2017
<b>Governmental Activities:</b>			
General Government	\$ 4,333,043	4,446,359	5,577,926
Police and Fire	4,382,388	4,333,654	4,410,372
Electrical Maintenance	21,739	14,121	—
Municipal Vehicle Parking System	143,545	84,137	—
Highways and Streets	132,028	140,010	1,138,007
Refuse Disposal	1,274,572	—	—
Libraries	353,339	291,731	274,741
Total Governmental Activities	10,640,654	9,310,012	11,401,046
<b>Business-Type Activities:</b>			
Water	6,268,181	6,579,537	6,949,455
Wastewater Treatment	8,354,558	8,382,363	8,225,529
Park and Recreation	3,246,535	3,235,696	3,224,589
Stormwater	1,688,477	1,678,363	1,688,428
Solid Waste	—	1,774,859	2,704,251
Sunset Marina	662,263	666,454	663,401
Housing and Community Development Loan	69,373	149,925	214,070
Hydro-Electric Plant	—	—	278,482
Total Business-Type Activities	20,289,387	22,467,197	23,948,205
Total Program Revenue	30,930,041	31,777,209	35,349,251

Data Source: City Records

\*Modified Accrual Basis of Accounting

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
5,110,270	5,342,436	4,946,768	5,948,498	5,739,343	5,938,474	7,135,220
5,778,001	6,163,808	5,602,359	5,485,923	1,893,474	2,177,265	3,041,923
—	—	—	—	—	—	—
—	—	—	—	—	—	—
1,057,021	5,556,980	3,924,459	2,631,309	2,157,618	1,641,206	1,658,554
—	—	—	—	—	—	—
379,842	343,039	352,135	363,155	429,320	388,598	456,532
12,325,134	17,406,263	14,825,721	14,428,885	10,219,755	10,145,543	12,292,229
7,106,764	7,331,317	7,393,433	7,502,433	9,819,172	9,567,878	9,941,859
8,489,034	8,907,006	10,173,072	9,006,376	9,930,858	10,196,702	10,439,861
3,142,900	3,958,121	2,930,867	3,571,027	3,953,105	4,523,978	4,968,807
1,689,701	1,697,936	1,711,286	1,707,153	2,035,149	2,091,473	2,203,354
2,313,016	2,314,261	2,255,847	2,399,563	2,432,811	2,389,035	2,387,667
646,862	618,379	629,214	644,424	559,420	380,777	391,461
20,576	(320)	30,429	—	1,730	58,030	77
325,429	303,729	274,342	359,437	311,107	212,838	209,046
23,734,282	25,130,429	25,398,490	25,190,413	29,043,352	29,420,711	30,542,132
36,059,416	42,536,692	40,224,211	39,619,298	39,263,107	39,566,254	42,834,361

**CITY OF ROCK ISLAND, ILLINOIS**

**Fund Balances of Governmental Funds - Last Ten Fiscal Years\***  
**December 31, 2024 (Unaudited)**

	12/31/2015	12/31/2016	12/31/2017
General Fund			
Nonspendable	\$ —	—	7,703
Restricted	173,019	205,945	236,973
Unassigned	9,926,916	9,959,210	8,598,358
Total General Fund	10,099,935	10,165,155	8,843,034
All Other Governmental Funds			
Nonspendable	—	—	296,232
Restricted	8,979,039	4,492,665	5,100,304
Committed	12,312,660	12,516,168	11,304,438
Unassigned	(304,077)	(488,640)	(1,218,648)
Total All Other Governmental Funds	20,987,622	16,520,193	15,482,326
Total Governmental Funds	31,087,557	26,685,348	24,325,360

Data Source: City Records

\* Modified Accrual Basis of Accounting

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
21,367	28,935	29,335	27,204	23,611	374,556	321,212
284,802	325,429	350,130	284,344	245,597	251,806	270,213
9,491,653	9,067,499	11,317,177	13,540,026	21,101,946	24,129,281	24,028,442
9,797,822	9,421,863	11,696,642	13,851,574	21,371,154	24,755,643	24,619,867
266,464	—	—	—	—	—	—
4,678,929	6,624,493	11,524,914	13,723,315	15,141,963	13,832,922	14,818,743
10,502,634	9,818,941	6,547,923	6,180,957	6,206,514	7,047,005	9,388,024
(1,934,464)	(861,920)	(1,740,452)	(2,745,775)	(430,458)	(850,261)	(386,680)
13,513,563	15,581,514	16,332,385	17,158,497	20,918,019	20,029,666	23,820,087
23,311,385	25,003,377	28,029,027	31,010,071	42,289,173	44,785,309	48,439,954

**CITY OF ROCK ISLAND, ILLINOIS**

**Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years\*  
December 31, 2024 (Unaudited)**

	12/31/2015	12/31/2016	12/31/2017
<b>Revenues</b>			
Property Taxes	\$ 13,528,878	14,425,385	14,753,208
Other Taxes	23,659,171	23,634,458	9,393,023
Fines and Fees	304,103	252,975	589,627
Intergovernmental	1,115,498	1,274,567	15,209,422
Charges for Services	7,991,480	7,011,919	7,206,097
Licenses and Permits	918,624	811,535	934,429
Contributions	71,650	84,156	—
Miscellaneous	126,367	312,404	212,631
Interest	226,161	193,701	189,038
<b>Total Revenues</b>	<b>47,941,932</b>	<b>48,001,100</b>	<b>48,487,475</b>
<b>Expenditures</b>			
<b>Current</b>			
General Government	12,694,856	12,616,091	11,823,905
Police and Fire	23,722,239	24,220,914	26,177,110
Electrical Maintenance	610,131	581,775	606,440
Motor Vehicle Parking System	31,843	23,491	16,407
Highways and Streets	5,146,089	4,949,812	2,953,155
Refuse Disposal	2,009,527	69,984	—
Libraries	2,742,615	2,536,922	2,498,046
Capital Outlay	18,659,555	5,957,920	4,165,415
<b>Debt Service</b>			
Principal Retirement	2,289,823	2,668,950	2,835,000
Interest and Fiscal Charges	1,611,557	1,951,936	1,967,099
<b>Total Expenditures</b>	<b>69,518,235</b>	<b>55,577,795</b>	<b>53,042,577</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(21,576,303)</b>	<b>(7,576,695)</b>	<b>(4,555,102)</b>
<b>Other Financing Sources (Uses)</b>			
Debt Issuance	7,343,000	5,390,000	5,110,700
Discount on Debt Issuance	—	—	—
Premium on Debt Issuance	187,331	183,807	179,154
Payment to Bond Escrow Agent	(1,374,410)	(1,853,867)	(2,608,198)
Disposal of Capital Assets	—	—	(2,217)
Transfers In	17,117,892	11,716,188	9,503,157
Transfers Out	(17,726,986)	(12,261,642)	(9,987,482)
	<b>5,546,827</b>	<b>3,174,486</b>	<b>2,195,114</b>
<b>Net Change in Fund Balances</b>	<b>(16,029,476)</b>	<b>(4,402,209)</b>	<b>(2,359,988)</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	<b>7.85%</b>	<b>8.94%</b>	<b>9.68%</b>

Data Source: City Records

\* Modified Accrual Basis of Accounting

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
15,654,951	16,353,606	17,605,833	18,231,586	16,065,465	17,379,770	18,813,084
9,993,155	9,318,125	5,799,853	7,029,615	9,792,542	9,249,532	8,495,510
688,343	588,431	339,943	334,153	257,636	201,808	199,742
15,536,892	16,261,783	18,914,662	22,588,825	32,219,475	29,366,621	39,644,838
8,493,842	8,952,275	8,252,847	8,241,154	5,113,265	5,352,433	6,907,967
855,342	1,016,025	1,046,422	994,979	1,084,439	1,274,769	1,104,780
—	—	—	—	—	—	—
235,206	239,099	161,750	152,465	195,083	96,400	413,185
258,080	356,425	203,065	(73,975)	256,588	2,602,096	2,399,089
51,715,811	53,085,769	52,324,375	57,498,802	64,984,493	65,523,429	77,978,195
12,630,693	12,006,557	11,418,951	11,377,175	13,536,870	17,705,530	25,887,076
27,581,297	29,118,200	28,660,949	28,925,728	26,970,295	28,798,561	31,663,746
617,287	641,991	591,358	554,776	607,985	577,905	722,405
16,188	11,773	12,111	10,379	11,422	13,774	41,862
3,538,242	3,418,159	4,628,225	4,215,643	3,953,583	4,981,392	5,208,012
—	—	—	—	—	—	—
2,463,908	2,525,200	3,193,568	2,884,756	2,730,229	3,124,579	2,813,768
971,607	1,019,404	971,254	1,833,223	2,096,166	3,099,040	4,267,572
2,867,750	2,768,650	3,047,500	3,134,550	1,711,966	2,018,637	2,933,989
1,826,274	1,813,521	1,825,026	1,673,559	1,709,927	1,645,542	1,588,231
52,513,246	53,323,455	54,348,942	54,609,789	53,328,443	61,964,960	75,126,661
(797,435)	(237,686)	(2,024,567)	2,889,013	11,656,050	3,558,469	2,851,534
—	7,185,000	3,975,000	6,304,419	—	96,840	932,251
—	—	—	(107,524)	—	—	—
—	64,153	560,649	1,104,151	—	—	—
—	(5,239,245)	—	(7,626,215)	—	—	—
(44,320)	(139,028)	262,062	(3,196)	(16,600)	3,732	23,729
9,454,560	9,094,827	7,737,615	8,394,168	11,398,126	8,655,996	14,631,842
(9,346,718)	(9,036,030)	(7,485,109)	(7,973,772)	(11,758,474)	(9,818,901)	(14,829,353)
63,522	1,929,677	5,050,217	92,031	(376,948)	(1,062,333)	758,469
(733,913)	1,691,991	3,025,650	2,981,044	11,279,102	2,496,136	3,610,003
9.28%	9.45%	9.39%	9.25%	6.76%	6.08%	7.06%

**CITY OF ROCK ISLAND, ILLINOIS**

**General Governmental Tax Revenues by Source - Last Ten Fiscal Years  
December 31, 2024 (Unaudited)**

Fiscal Year	Property Tax	Replacement Tax	Sales Tax	Use Tax	Income Tax
12/31/2015	\$ 13,528,878	\$ 2,554,822	\$ 5,309,060	\$ 861,631	\$ 4,151,610
12/31/2016	14,425,385	2,626,781	5,513,009	931,146	3,798,200
12/31/2017	14,753,208	2,914,365	5,032,374	1,008,019	3,583,771
12/31/2018	15,654,951	2,479,049	5,190,415	1,130,023	4,449,798
12/31/2019	16,353,606	3,072,974	5,216,340	1,296,360	3,796,910
12/31/2020	17,605,833	2,751,070	5,009,059	1,671,346	4,296,678
12/31/2021	18,231,586	4,815,453	6,151,692	1,531,891	5,231,190
12/31/2022	16,065,465	9,730,851	6,747,840	1,502,636	6,093,321
12/31/2023	17,379,770	8,107,617	7,114,771	1,460,637	5,966,440
12/31/2024	18,813,084	4,747,317	7,296,186	1,315,316	6,387,954
Change 12/31/15-12/31/24	39.1%	85.8%	37.4%	52.7%	53.9%

Data Source: City Records

\*Other Taxes include Franchise Tax, Gas Use Tax, Telecom Infrastructure Tax, Food and Beverage Tax, Local Sales Tax Admin Fee, Auto Rental Tax, Pull Tab Tax, Video Gaming Tax, and Utility Penalties

Utility Tax	Gasoline Tax	Other Tax*	Wagering Tax	Motor Fuel Tax	Hotel/Motel Tax	Total
\$ 1,792,065	\$ 220,749	\$ 2,507,087	\$ 4,872,918	\$ 1,032,768	\$ 356,461	\$ 37,188,049
1,776,480	242,931	2,572,763	4,803,366	996,359	373,423	38,059,843
1,769,384	265,233	2,383,988	4,474,535	907,226	362,072	37,454,175
1,920,433	376,122	2,414,439	4,310,911	998,692	351,596	39,276,429
1,793,966	530,431	2,356,052	4,164,535	1,280,021	290,590	40,151,785
1,720,883	428,796	2,037,495	1,492,811	1,419,916	140,628	38,574,515
2,599,843	421,461	70,353	2,792,965	1,528,803	212,474	43,587,711
2,990,301	368,593	118,231	4,347,561	1,514,758	286,780	49,766,337
2,519,826	374,530	126,916	4,437,373	1,630,359	318,300	49,436,539
2,256,013	306,072	186,847	4,038,608	1,649,456	318,142	47,314,995
25.9%	38.7%	(92.5%)	17.1%	59.7%	10.7%	27.2%

**CITY OF ROCK ISLAND, ILLINOIS**

**Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years  
December 31, 2024 (Unaudited)**

Fiscal Year	Tax Levy Year	Residential Property	Farm	Commercial Property	Industrial Property
12/31/2015	12/31/2014	\$ 310,067,178	\$ 489,050	\$ 78,706,665	\$ 54,964,548
12/31/2016	12/31/2015	314,914,792	503,200	84,140,915	56,757,213
12/31/2017	12/31/2016	323,251,031	555,593	89,538,538	54,970,861
12/31/2018	12/31/2017	327,803,750	551,884	88,220,048	54,576,317
12/31/2019	12/31/2018	331,949,119	576,823	87,516,665	55,014,696
12/31/2020	12/31/2019	336,982,228	599,283	88,866,772	55,061,918
12/31/2021	12/31/2020	338,539,546	732,983	87,933,968	58,575,219
12/31/2022	12/31/2021	349,437,889	757,422	108,284,780	61,607,643
12/31/2023	12/31/2022	368,224,935	768,297	110,155,423	64,300,163
12/31/2024	12/31/2023	404,750,097	760,491	146,413,354	72,405,599

Data Source: Office of the County Clerk

Note: There is no personal property tax (on cars or jewelry); only real property is taxed. The above information presents the information for each period for which it is levied. A tax levy provides taxes remitted in the following year. The farmland value is based upon productivity instead of actual market value.

Railway Property	Enterprise	Total Taxable Assessed Value	Total Direct Tax Rate	Taxable Value	Percentage of Actual Value
\$ 3,816,687	\$ —	\$ 448,044,128	2.4002	\$ 1,344,132,384	33.33%
3,850,056	(3,710,480)	456,455,696	2.3882	1,369,367,088	33.33%
4,129,830	—	472,445,853	2.6038	1,417,337,559	33.33%
4,541,728	—	475,693,727	2.6570	1,427,081,181	33.33%
4,697,929	—	479,755,232	2.7497	1,439,265,696	33.33%
4,987,205	—	486,497,406	2.7590	1,459,492,218	33.33%
5,226,153	—	491,007,869	2.7479	1,473,023,607	33.33%
5,606,477	—	525,694,211	2.7556	1,577,082,633	33.33%
5,908,363	—	549,357,181	2.7727	1,648,071,543	33.33%
6,128,922	—	630,458,463	2.7708	1,891,375,389	33.33%

**CITY OF ROCK ISLAND, ILLINOIS**

**Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years  
December 31, 2024 (Unaudited)**

	12/31/2015	12/31/2016	12/31/2017
<b>City Direct Rates</b>			
General	0.2650	0.1908	0.3406
Fire Pension	0.6142	0.6476	0.6896
Police Pension	0.6340	0.6796	0.7116
Public Benefit	0.0504	0.0498	0.0322
Public Library	0.4428	0.4342	0.4392
Park	0.3938	0.3862	0.3906
<b>Total City Direct Rates</b>	<b>2.4002</b>	<b>2.3882</b>	<b>2.6038</b>
<b>Overlapping Rates</b>			
Rock Island District	5.4610	5.3782	5.3398
Rock Island County	1.2480	1.2466	1.2436
Township (1)	0.4334	0.4014	0.3950
Airport Authority	0.0750	0.0750	0.0756
Transit	0.2086	0.2056	0.2120
Blackhawk Community College	0.5598	0.5718	0.5676
<b>Total Overlapping Rates</b>	<b>7.9858</b>	<b>7.8786</b>	<b>7.8336</b>

(1) Data reported for Rock Island Township

Data Source: City and Office of the County Clerk

Note: Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all City property owners, although the County property tax rates apply to all City property owners; the Airport Authority rates apply to the property owners within that Authority's geographic boundaries.

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
0.3610	0.3903	0.2671	0.2608	0.2496	0.0502	0.1741
0.6860	0.7078	0.7723	0.7762	0.8210	0.8574	0.8116
0.7386	0.7755	0.8639	0.8447	0.8559	1.0308	0.9670
0.0320	0.0316	0.0314	0.0294	0.0282	0.0284	0.0127
0.4442	0.4469	0.4362	0.4380	0.4192	0.4218	0.4215
0.3952	0.3976	0.3881	0.3988	0.3817	0.3841	0.3839
2.6570	2.7497	2.7590	2.7479	2.7556	2.7727	2.7708
5.3732	5.3897	5.4136	5.3731	5.2760	5.2944	5.2601
1.3674	1.4602	1.4355	1.4369	1.2376	1.1957	1.0881
0.3876	0.3815	0.3824	0.3199	0.3086	0.2892	0.2746
0.0748	0.0733	0.0721	0.0696	0.0647	0.0638	0.0622
0.1952	0.1958	0.2000	0.1952	0.1888	0.1849	0.1797
0.5632	0.5714	0.5682	0.5620	0.5441	0.5312	0.5658
7.9614	8.0719	8.0718	7.9567	7.6198	7.5592	7.4305

**CITY OF ROCK ISLAND, ILLINOIS**

**Principal Property Tax Payers - Current Fiscal Year and Nine Fiscal Years Ago  
December 31, 2024 (Unaudited)**

Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
GLP Capital LP	\$ 25,967,052	1	4.08%			
Modern Woodmen of America	12,232,465	2	1.92%	\$ 7,781,019	2	1.70%
Iowa Illinois Gas & Elect	7,198,393	3	1.13%			
GTI Rock Island Partners	6,710,794	4	1.05%			
Breit US Winston Holdings LLC	4,743,192	5	0.75%			
Friendship Manor Prop LLC	4,533,151	6	0.71%	5,340,413	4	1.17%
1709 RC Sarasota Investments LLC	4,102,781	7	0.64%			
First Financial Group LLC	4,069,855	8	0.64%			
LRC HV LLC	4,010,514	9	0.63%	2,612,845	7	0.57%
Century Woods IL TC, LP	3,905,525	10	0.61%			
DNC Gaming & Entertainment				22,484,383	1	4.93%
Priet USA				6,045,635	3	1.32%
PFG Thoms Proestler Co				4,743,056	5	1.04%
MidAmerican Energy Co				2,804,949	6	0.61%
Deere & Co/Tax Dept				2,389,509	8	0.52%
First Equity Management				2,333,100	9	0.51%
MidAmerican Energy Co				2,144,871	10	0.47%
	<u>51,506,670</u>		<u>8.08%</u>	<u>58,679,780</u>		<u>12.84%</u>

Data Source: Office of the County Clerk

**CITY OF ROCK ISLAND, ILLINOIS**

**Property Tax Levies and Collections - Last Ten Fiscal Years  
December 31, 2024 (Unaudited)**

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
12/31/2015	2014	\$ 10,716,640	\$ 10,707,090	99.91%	\$ —	\$ 10,707,090	99.91%
12/31/2016	2015	10,684,685	10,681,880	99.97%	—	10,681,880	99.97%
12/31/2017	2016	11,447,518	11,367,229	99.30%	—	11,367,229	99.30%
12/31/2018	2017	12,234,077	11,852,767	96.88%	—	11,852,767	96.88%
12/31/2019	2018	12,761,805	12,637,065	99.02%	—	12,637,065	99.02%
12/31/2020	2019	13,377,220	13,286,035	99.32%	—	13,286,035	99.32%
12/31/2021	2020	13,546,907	13,177,956	97.28%	—	13,177,956	97.28%
12/31/2022	2021	14,443,594	14,010,697	97.00%	—	14,010,697	97.00%
12/31/2023	2022	15,138,086	14,737,007	97.35%	—	14,737,007	97.35%
12/31/2024	2023	16,298,395	15,755,359	96.67%	—	15,755,359	96.67%

Data Source: City Records

Note: There is no personal property tax (on cars or jewelry); only real property is taxed. The above information presents the information for each period for which it is levied. A tax levy provides taxes remitted in the following year.

**CITY OF ROCK ISLAND, ILLINOIS**

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years  
December 31, 2024 (Unaudited)**

Fiscal Year	Governmental Activities	
	General Obligation Bonds	Subscription Arrangements
12/31/2015	\$ 52,209,311	\$ —
12/31/2016	53,262,110	—
12/31/2017	53,152,326	—
12/31/2018	50,100,719	—
12/31/2019	49,457,603	—
12/31/2020	50,831,567	—
12/31/2021	46,964,578	—
12/31/2022	45,066,832	—
12/31/2023	43,174,529	614,555
12/31/2024	40,542,311	1,099,132

Data Source: City Records

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

Note: Details regarding the City's outstanding debt may be found in the notes to the basic financial statements. As a "Home Rule" entity, under the State of Illinois Constitution, the City has no statutory debt limit.

IEPA Loans Payable	Business-Type Activities			Line of Credit	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Installment Contracts Payable	General Obligation Bonds					
\$ 47,094,293	\$ —	\$ 15,008,419	\$ —	\$ 114,312,023	1.91%	\$ 2,966.83	
53,333,439	—	13,180,794	—	119,776,343	1.98%	3,138.79	
57,958,002	—	11,389,911	—	122,500,239	1.98%	3,239.72	
64,822,495	—	9,988,009	—	124,911,223	1.98%	3,337.11	
73,775,202	192,356	8,792,030	—	132,217,191	2.07%	3,556.52	
72,202,977	146,744	17,387,026	—	140,568,314	2.03%	3,788.09	
58,770,371	99,519	26,254,711	—	132,089,179	1.80%	3,605.45	
55,180,839	50,624	24,290,689	1,300,000	124,588,984	1.28%	3,378.30	
51,530,309	50,624	22,274,933	1,604,853	117,644,950	1.61%	3,244.19	
47,818,730	—	20,183,960	1,442,459	109,644,133	N/A	3,048.98	

**CITY OF ROCK ISLAND, ILLINOIS**

**Ratio of General Bonded Debt Outstanding - Last Ten Fiscal Years  
December 31, 2024 (Unaudited)**

Fiscal Year	Governmental	Business-Type	Less: Amounts Available for Debt Service	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
	Activities General Obligation Bonds	Activities General Obligation Bonds				
12/31/2015	\$ 52,209,311	\$ 15,008,419	\$ 1,387,110	\$ 65,830,620	14.69%	\$ 1,708.55
12/31/2016	53,262,110	13,180,794	1,623,000	64,819,904	14.20%	1,698.63
12/31/2017	53,152,326	11,389,911	1,048,523	63,493,714	13.44%	1,679.19
12/31/2018	50,100,719	9,988,009	1,161,016	58,927,712	12.39%	1,574.30
12/31/2019	49,457,603	8,792,030	—	58,249,633	12.14%	1,566.86
12/31/2020	50,831,567	17,387,026	32,845	68,185,748	14.02%	1,837.49
12/31/2021	46,964,578	26,254,711	—	73,219,289	14.91%	1,998.56
12/31/2022	45,066,832	24,290,689	9,655	69,347,866	13.19%	1,860.99
12/31/2023	43,174,529	22,274,933	98,072	65,351,390	11.90%	1,777.88
12/31/2024	40,542,311	20,183,960	127,283	60,598,988	9.61%	1,663.25

Data Source: City Records

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

Note: Details regarding the City's outstanding debt may be found in the notes to the basic financial statements. As a "Home Rule" entity, under the State of Illinois Constitution, the City has no statutory debt limit.

**CITY OF ROCK ISLAND, ILLINOIS**

**Schedule of Direct and Overlapping Governmental Activities Debt  
December 31, 2024 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to City (1)	City's Share of Debt
City	\$ 41,641,443	100.00%	\$ 41,641,443
<b>Overlapping Debt</b>			
<b>Schools</b>			
Rock Island School District No. 41	93,810,000	76.60%	71,858,460
Rockridge School District No. 300	32,270,000	15.43%	4,979,261
Blackhawk College	77,380,000	11.39%	8,813,582
<b>Other Than Schools</b>			
Rock Island County	27,645,000	17.94%	4,959,513
Rock Island County Forest Preserve District	4,830,000	17.94%	866,502
Rock Island County Nursing Home	1,200,000	27.11%	325,320
Metropolitan Airport Authority	<u>8,815,000</u>	24.03%	<u>2,118,245</u>
Total Overlapping Debt	<u>245,950,000</u>		<u>93,920,883</u>
Total Direct and Overlapping Debt	<u><u>287,591,443</u></u>		<u><u>135,562,326</u></u>

Data Source: City and County Records

Assessed value data used to estimate applicable provided by Rock Island County Auditor. Debt outstanding data was provided by each governmental unit.

(1) Determined by ratio of assessed valuation of property subject to taxation in the City to valuation of property subject to taxation in overlapping unit.

**CITY OF ROCK ISLAND, ILLINOIS**

**Legal Debt Margin**

**December 31, 2024 (Unaudited)**

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The City is a home rule municipality.

Article VII, Section 6(k) of the 1970 Illinois constitution governs computation of legal debt margin.

The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by some home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property...(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent: indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts.

To date the General Assembly has set no limits for home rule municipalities.

**CITY OF ROCK ISLAND, ILLINOIS**

**Demographic and Economic Statistics - Last Ten Fiscal Years  
December 31, 2024 (Unaudited)**

Fiscal Year	Population	Personal Income	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
12/31/2015	38,530	\$ 5,984,393,000	\$ 40,449	35.3	6,747	6.60%
12/31/2016	38,160	\$6,038,681,000	41,050	36.5	6,542	6.50%
12/31/2017	37,812	\$6,186,275,000	42,291	37.0	6,437	5.20%
12/31/2018	37,431	\$6,296,199,000	43,335	36.6	6,355	5.50%
12/31/2019	37,176	\$6,394,624,000	44,142	36.6	6,388	4.80%
12/31/2020	37,108	\$6,924,640,000	47,999	35.8	6,123	9.90%
12/31/2021	36,636	\$7,349,695,000	51,429	35.4	6,194	6.00%
12/31/2022	37,264	\$9,816,801,000	48,787	35.0	6,204	4.30%
12/31/2023	36,758	\$7,418,455,000	36,492	37.1	6,109	5.00%
12/31/2024	36,434	N/A	N/A	N/A	6,292	5.50%

Data Sources:

Bi-State Regional Commission and City records

U.S. Census Population Estimates

U.S. Census Bureau, Decennial Census (2020)

U.S. Bureau of Economic Analysis, County GDP and Personal Income, not adjusted for inflation

U.S. Census Bureau, American Community Survey 5-Year Estimates, Median Age

Illinois State Board of Education, School Enrollment represents Rock Island SD 41 grades PK-12

Illinois Department of Employment Security, Unemployment Rate represents City of Rock Island average for the proceeding 12 month period

Note: In 2024, the data was revised for previous years.

N/A - Not Available

**CITY OF ROCK ISLAND, ILLINOIS**

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago  
December 31, 2024 (Unaudited)**

Employer	2024			2015		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Unity Point Health -						
Trinity (Rock Island Only)	2,048	1	12.63%	1,848	1	6.43%
City of Rock Island	730	2	4.50%			
Bally's Quad Cities Casino-Htl	550	3	3.39%	550	2	1.91%
Performance Foodservice-Thoms	530	4	3.27%			
Modern Woodmen Of America	475	5	2.93%	435	5	1.51%
Anderson Dean	300	6	1.85%	300	10	1.04%
Art-O-Lite Electric	300	7	1.85%			
Augustana College	300	8	1.85%	550	3	1.91%
Friendship Manor	300	9	1.85%	300	9	1.04%
Hill & Valley	300	10	1.85%			
PFG TPS Roma Foods				530	4	1.84%
Honeywell Safety Products				400	6	1.39%
US Post Office (Rock Island)				300	7	1.04%
Seaford Clothing Co				300	8	1.04%
	<u>5,833</u>		<u>35.97%</u>	<u>5,513</u>		<u>19.15%</u>
Total City Employment	<u>16,221</u>			<u>28,734</u>		

Data Source: City and Bi-State Regional Planning Commission records

**CITY OF ROCK ISLAND, ILLINOIS**

**Full-Time Equivalent City Government Employees by Function - Last Ten Fiscal Years  
December 31, 2024 (Unaudited)**

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**See Following Page**

**CITY OF ROCK ISLAND, ILLINOIS**

**Full-Time Equivalent City Government Employees by Function - Last Ten Fiscal Years  
December 31, 2024 (Unaudited)**

Function	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
<b>General Government</b>										
Mayor and Council	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.65	1.23	2.00	1.50	1.20
General Administration	3.00	3.00	2.50	2.00	2.00	2.00	2.00	1.00	3.50	4.85
Legal	—	—	—	—	—	—	—	—	—	1.00
	<u>12.00</u>	<u>12.00</u>	<u>11.50</u>	<u>11.00</u>	<u>11.00</u>	<u>11.65</u>	<u>11.23</u>	<u>11.00</u>	<u>13.00</u>	<u>15.05</u>
<b>Human Resources</b>										
Administration	2.20	2.20	2.00	2.00	2.00	1.88	1.88	2.00	2.21	2.32
Personnel Services	0.40	0.40	0.35	0.35	0.35	0.27	0.27	0.21	0.21	0.30
Insurance	1.40	1.40	1.65	1.65	1.65	1.58	1.58	1.74	1.74	1.60
	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>3.73</u>	<u>3.73</u>	<u>3.95</u>	<u>4.16</u>	<u>4.22</u>
<b>Finance</b>										
Administration	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service	5.23	5.23	5.00	5.15	5.35	5.25	5.25	5.00	4.00	4.00
Accounting	5.00	5.00	5.00	4.35	4.65	4.75	4.75	5.00	4.00	4.00
Budget and Grants Management	—	—	—	—	—	—	—	—	2.40	2.00
	<u>11.23</u>	<u>11.23</u>	<u>11.00</u>	<u>10.50</u>	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>	<u>11.40</u>	<u>11.00</u>
<b>Information Technology</b>										
Administration	2.00	2.00	1.85	1.80	1.80	1.70	1.70	1.70	1.70	1.70
Services	4.50	4.50	4.20	3.80	3.80	3.00	3.00	3.00	3.00	3.00
GIS	0.50	0.50	0.45	0.40	0.40	0.30	0.30	0.30	0.30	0.30
	<u>7.00</u>	<u>7.00</u>	<u>6.50</u>	<u>6.00</u>	<u>6.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<b>Community/Economic Development (1)</b>										
Administration	0.94	0.95	0.82	1.30	2.30	2.30	2.30	2.30	2.30	1.64
Economic Development	3.06	3.05	3.38	4.28	3.23	2.99	2.70	1.70	1.70	—
Planning/Zoning/Historic Preservation	3.89	3.74	2.99	2.87	3.69	3.70	3.89	3.98	3.98	3.28
Neighborhood Redevelopment	2.26	2.26	3.01	2.57	1.97	1.30	2.30	2.40	2.40	2.70
Inspection	6.12	5.94	6.00	5.75	5.85	5.85	5.90	5.90	5.90	10.10
Rental Inspection	4.03	4.06	4.00	4.25	4.15	5.15	4.25	4.10	4.10	—
Stormwater	—	—	—	—	—	0.85	0.85	—	—	—
Resident Service/Programs	—	—	—	—	—	0.15	—	—	—	—
	<u>20.30</u>	<u>20.00</u>	<u>20.20</u>	<u>21.02</u>	<u>21.19</u>	<u>22.29</u>	<u>22.19</u>	<u>20.38</u>	<u>20.38</u>	<u>17.72</u>
<b>Economic Development (1)</b>										
Administration	—	—	—	—	—	—	—	—	—	1.00
Sponsored Programs	—	—	—	—	—	—	—	—	—	0.66
	<u>—</u>	<u>1.66</u>								
<b>Martin Luther King Jr. Center</b>										
Administration	3.00	3.00	2.87	3.01	3.64	3.45	3.29	4.43	3.44	4.50
Sponsored Programs	12.04	9.34	11.98	12.32	13.11	12.94	13.35	15.22	16.61	18.59
	<u>15.04</u>	<u>12.34</u>	<u>14.85</u>	<u>15.33</u>	<u>16.75</u>	<u>16.39</u>	<u>16.64</u>	<u>19.65</u>	<u>20.05</u>	<u>23.09</u>
<b>Police</b>										
Administration	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Patrol	58.30	51.30	51.45	49.45	50.45	53.95	57.80	64.15	64.15	59.00
Community Services	2.45	2.45	2.41	2.41	2.41	2.41	2.43	2.21	3.41	5.41
Resource Services	2.53	2.53	2.50	2.49	2.49	2.49	2.55	2.29	2.49	2.49
Communication	13.16	13.16	13.14	13.15	13.15	13.15	13.15	13.00	13.15	14.15
Technical Services	2.38	2.38	2.34	2.34	2.34	2.34	2.36	2.14	2.34	2.34
Records	5.48	5.48	5.46	5.46	5.46	5.46	5.51	5.36	4.46	3.46
Major Crime	9.90	10.20	10.20	9.25	9.40	8.45	11.85	14.85	15.00	14.15
Narcotics/Vice	5.30	12.15	12.15	12.15	—	—	—	—	—	4.00
Tactical Operations	—	—	—	—	10.90	8.35	8.35	—	—	—
Juvenile	6.50	6.35	6.35	7.30	7.40	7.40	—	—	—	—
	<u>110.00</u>	<u>110.00</u>	<u>110.00</u>	<u>108.00</u>	<u>108.00</u>	<u>108.00</u>	<u>108.00</u>	<u>108.00</u>	<u>109.00</u>	<u>109.00</u>

Function	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
<b>Fire</b>										
Administration	8.94	8.94	8.94	8.94	9.32	9.21	9.21	8.65	8.65	9.65
Fire Prevention	6.94	6.94	6.94	6.94	7.34	7.90	7.61	7.05	7.05	7.05
Emergency/Disaster Services	20.52	20.52	20.52	20.52	20.63	20.36	20.36	20.90	20.90	20.90
Ambulance	22.60	22.60	22.60	22.60	22.71	22.13	22.42	23.00	23.00	23.00
	59.00	59.00	59.00	59.00	60.00	59.60	59.60	59.60	59.60	60.60
<b>Public Works</b>										
Administration	18.84	18.84	17.23	17.34	17.39	17.04	16.04	14.89	14.89	16.09
Street Maintenance & Repair	7.54	8.67	7.67	7.12	7.61	7.61	7.93	7.89	7.89	8.53
Snow & Ice Control	0.66	0.65	0.59	0.55	0.65	0.69	0.77	0.77	0.77	0.78
Refuse Collection	7.80	7.90	7.95	7.95	7.95	7.95	7.95	7.95	7.95	6.95
Levee/ROW Maintenance	5.72	5.83	5.19	4.78	5.50	5.50	5.18	5.22	5.22	5.57
Water Distribution	13.75	12.35	8.45	7.95	8.00	8.00	8.00	8.28	8.28	8.28
Wastewater Collection	2.97	2.97	6.45	6.95	6.95	7.45	7.45	7.52	7.52	7.52
Motor Vehicle Parking	0.18	0.05	0.05	0.05	—	—	—	—	—	—
Water Treatment	10.25	10.25	10.38	10.38	10.75	10.32	10.32	10.77	10.77	10.77
Wastewater Treatment	9.50	9.50	10.35	10.35	11.65	10.89	10.99	10.84	10.84	11.34
Fleet Services	10.00	10.00	10.00	10.00	10.00	11.00	11.00	10.00	10.00	10.00
Electrical Maintenance	1.80	1.80	1.80	1.80	1.80	1.80	2.00	1.70	1.70	1.70
Engineering Services	10.61	10.61	10.16	9.46	9.41	6.36	6.36	6.36	6.36	6.36
Building Maintenance	2.45	2.20	2.20	2.20	2.20	2.20	2.09	1.89	1.89	1.89
Park Maintenance	—	—	—	—	5.29	4.75	4.75	4.75	4.75	4.25
Rock Island Arsenal	—	—	—	—	—	—	4.00	4.30	4.30	4.30
Sunset Marina	1.40	0.95	0.95	0.80	—	0.75	0.78	0.78	0.78	0.78
Hydroelectric	0.25	0.25	0.25	0.25	0.25	0.30	—	—	—	—
Stormwater	5.03	4.93	4.83	4.97	5.00	3.39	3.39	4.09	4.09	3.09
	108.75	107.75	104.50	102.90	110.40	106.00	109.00	108.00	108.00	108.20
<b>Parks &amp; Recreation</b>										
Administration	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.45
Park Maintenance	15.28	15.28	12.08	12.08	5.49	5.34	4.67	5.34	3.61	5.48
Recreation Programs	8.71	9.25	9.24	8.48	9.50	9.42	8.16	8.16	8.08	6.18
Highland Springs golf	13.38	13.38	13.07	12.64	11.40	9.78	9.65	9.65	9.65	10.08
Saukie Golf	8.76	8.76	7.76	7.95	7.71	8.69	7.94	7.51	7.22	7.31
Golf Pro Shop	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	—	—
Whitewater Junction	7.21	7.75	7.21	7.19	7.19	7.19	7.19	7.19	7.22	7.16
RI Fitness Center	13.47	13.93	14.63	14.60	16.44	16.15	16.19	16.84	19.84	21.03
Riverfront Park	2.40	2.40	1.77	1.72	1.15	1.10	0.86	1.19	0.88	0.90
	71.74	73.28	68.29	67.19	61.41	60.20	57.19	58.41	59.00	60.59
<b>Library</b>										
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00
Main Library	20.15	19.76	18.40	18.26	18.18	19.73	20.60	19.24	15.03	20.66
30/31 Library	4.77	3.81	2.85	2.85	2.85	—	—	—	—	—
Southwest Library	3.73	3.23	2.76	2.76	2.76	2.76	1.89	2.39	3.39	2.16
Midtown Library	—	—	—	—	—	—	—	1.00	3.84	1.23
	31.65	29.80	27.01	26.87	26.79	25.49	25.49	25.63	26.26	28.05
Totals	450.71	446.40	436.85	431.81	436.54	429.35	429.07	430.62	435.85	444.18

Data Source: City Records

(1) In 2024, the City started reporting the community development and economic development departments separately.

**CITY OF ROCK ISLAND, ILLINOIS**

**Operating Indicators by Function/Program - Last Ten Fiscal Years  
December 31, 2024 (Unaudited)**

Function/Program	12/31/2015	12/31/2016	12/31/2017
<b>Police</b>			
Calls for Service	45,601	42,431	41,173
Adult Arrest	2,469	2,306	2,367
Juvenile Arrest	550	476	537
Speeding Citations Only	752	518	1,157
Traffic Citations	4,735	3,944	4,989
<b>Fire</b>			
Total Fire Runs	1,249	1,638	1,610
Total Rescue Runs	4,250	4,992	5,375
Property Loss	532,584	548,275	1,600,405
<b>Public Works</b>			
Garbage Collected (Ton)	14,500	16,140	14,666
Other Collected (Ton)	*	*	*
Water Average Daily Treatment (Millions of Gallons)	5.18	4.65	4.81
Wastewater Average Daily Treatment (Millions of Gallons)	6.55	7.88	6.56
Library, Volumes in Collection	224,139	221,000	206,969
<b>Parks and Recreation</b>			
RIFAC Memberships	*	*	*
Aquatics Program Attendance	*	*	*
Golf Rounds Played	46,404	48,000	47,363
Recreation Programs Offered	*	*	*
RIFAC and Whitewater Members	4,862	5,100	5,205
Registration for Programs	7,007	7,000	7,100
Rentals at Facilities	776	775	721

Data Source: City Records

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
38,573	41,368	26,040	36,381	34,973	34,750	37,403
2,172	2,122	1,506	1,663	1,501	808	1,580
512	401	272	306	313	242	236
994	1,540	408	591	413	216	236
4,404	3,618	2,723	3,225	2,928	2,310	2,504
1,694	1,791	1,970	1,844	2,021	1,999	1,936
5,586	6,015	5,635	5,700	5,693	5,839	6,583
1,547,830	2,475,580	1,632,414	1,151,913	1,816,700	997,904	1,627,324
14,622	15,058	15,836	16,277	16,511	15,356	15,619
*	1,735	1,822	1,352	1,641	584	655
5.00	6.00	4.87	5.25	5.25	5.23	5.12
7.86	7.00	7.00	7.00	7.00	6.00	7.00
202,468	182,044	175,615	176,731	167,515	161,892	160,504
*	2,956	3,287	3,364	3,878	4,071	4,000
*	33,158	15,389	29,384	37,321	43,940	40,000
45,075	48,530	34,475	41,854	43,959	48,105	60,000
*	652	735	735	740	851	20
5,054	5,126	3,287	3,995	4,417	4,713	4,000
10,431	10,519	5,425	7,699	9,476	9,774	2,000
849	842	28	882	876	760	250

**CITY OF ROCK ISLAND, ILLINOIS**

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years  
December 31, 2024 (Unaudited)**

Function/Program	12/31/2015	12/31/2016	12/31/2017
Police and Fire			
Police Stations	1	1	1
Fire Stations	4	4	4
Electrical Maintenance			
Traffic Signaled Intersections	64	63	63
Warning Lights	18	15	15
Street Lights	1,204	1,261	1,258
Mobile Radios	120	120	120
Municipal Vehicle Parking System			
Parking Lot/Ramp Spaces	1,352	1,352	1,352
On-Street Parking	1,375	1,375	1,375
Parking Meters	96	—	—
Highways and Streets			
Miles of streets	171	171	171
Refuse Disposal			
Refuse Trucks	6	6	6
Libraries			
Facilities	3	3	3
Volumes	224,139	218,616	206,969
Waterworks			
Storage Capacity (MGPD)	11.00	11.00	11.00
Average Water Treated (MGPD)	5.18	5.00	5.00
Miles of Water Main	229	229	229
Fire Hydrants	1,935	2,135	2,135
Control Valves	4,340	4,340	4,340
Wastewater Treatment			
Storage Capacity (MGPD)	18.00	25.00	25.00
Average Wastewater Treated (MGPD)	6.55	7.00	7.31
Sanitary Sewers (Miles)	185	188	192
Storm Sewers (Miles)	95	95	116
Stormwater Catch Basin	3,667	3,667	5,016
Stormwater			
Stormsewer Mains (Miles)	115	115	116
Stormwater Catch Basins	5,011	5,011	5,016
Total Raingardens	257	170	180
Total Raingardens (Sq Ft)	87,143	83,910	87,592
Parks and Recreation			
Acreage	860	860	860
Playgrounds	26	26	28
Golf Course	2	2	2
Swimming Pools	2	2	2
Sunset Marina			
Summer Slips Available	473	473	473
Winter Storage Available	250	250	150
Housing and Community Development Loans			
CIRLF Loans	6	9	4
TIF District Projects	6	6	9
Agencies Receiving Funding	—	—	—

Data Source: City Records

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
1	1	1	1	1	1	1
4	4	4	4	4	4	4
63	63	63	63	63	63	63
15	15	9	9	9	9	9
1,258	1,258	1,258	1,258	1,258	1,258	1,258
120	120	120	120	120	120	120
1,352	1,352	1,352	1,352	900	700	700
1,375	1,375	1,375	1,375	1,375	1,375	1,375
—	—	—	—	—	—	—
171	171	171	171	171	171	171
6	6	6	6	6	7	7
3	4	3	3	3	3	3
202,468	182,044	175,615	176,731	167,515	161,892	160,504
11.00	11.00	11.00	11.00	11.00	11.00	11.00
5.00	7.00	5.00	5.00	5.00	5.00	5.00
229	229	229	229	229	211	211
2,135	2,135	2,135	2,135	2,135	2,049	2,049
4,340	4,340	4,340	4,340	4,340	5,352	5,352
25.00	25.00	25.00	25.00	25.00	25.00	25.00
7.31	7.00	7.00	7.00	7.00	6.00	7.00
192	192	192	192	192	192	192
116	116	116	116	116	116	116
5,016	5,016	5,016	5,016	5,016	5,016	5,016
116	116	116	116	116	123	123
5,016	5,016	5,016	5,016	5,016	5,142	5,152
180	180	180	180	180	197	199
87,592	87,592	87,592	87,934	87,934	97,734	94,800
860	860	860	860	860	860	860
28	28	28	28	28	28	28
2	2	2	2	2	2	2
2	2	2	2	2	2	2
473	473	395	395	395	375	219
150	200	200	200	200	149	155
—	—	—	—	—	—	7
9	22	17	24	8	3	6
—	—	18	—	7	8	—