



CY 2025

Budget

Budget in Brief

ROCK ISLAND

ILLINOIS

Prepared By:

City of Rock Island

Finance Department

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Brian Smith II, Finance Manager

CITY MANAGER BUDGET MESSAGE

Each year the Mayor, City Council, Management Team, and City staff spend numerous hours working together to develop the annual budget. The Fiscal Year 2025 Budget was approved by the City Council in December 2024. The City's fiscal year is the same as the calendar year.

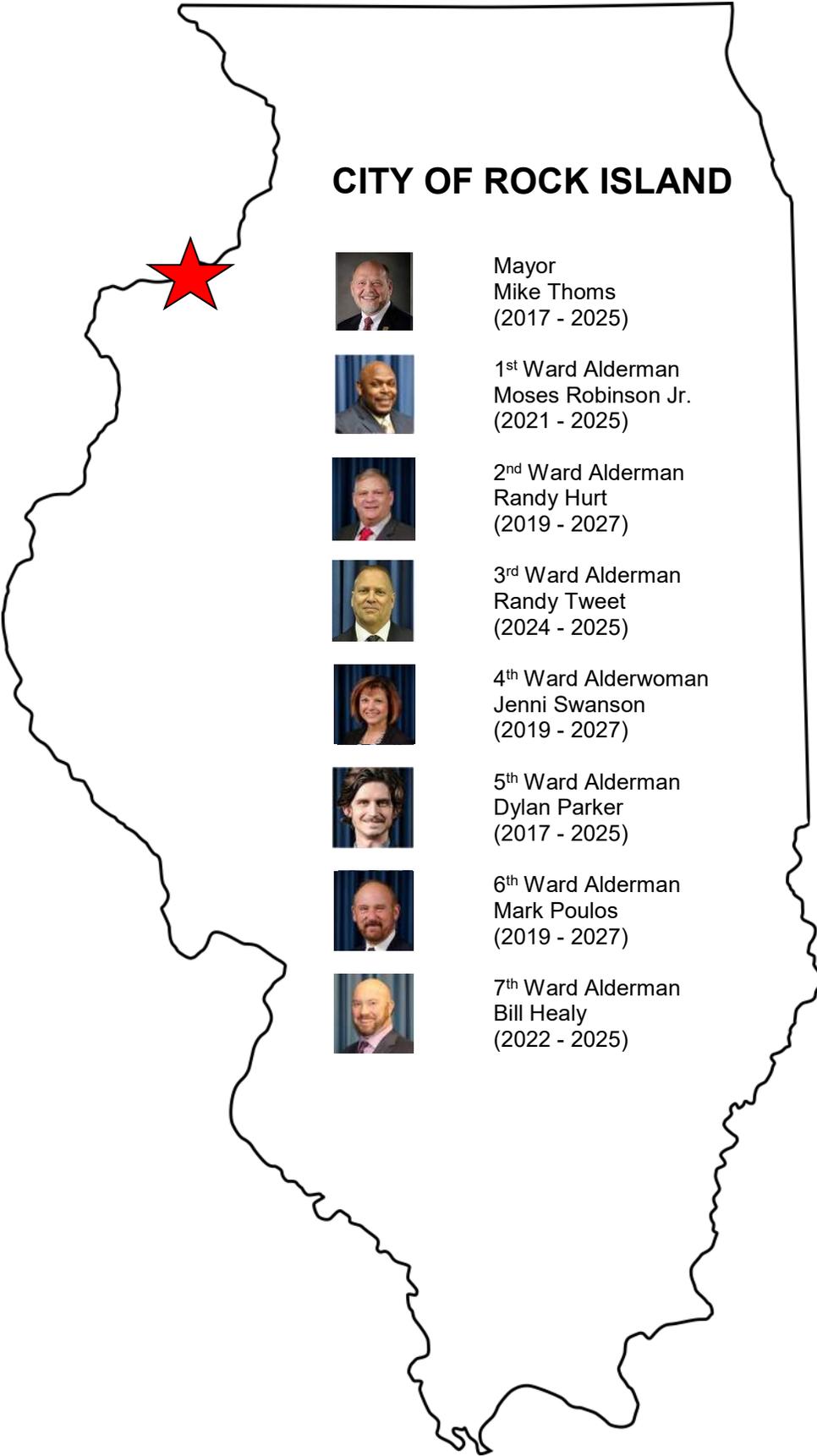
A budget is a tool to achieve the results desired by our citizens, and implement the goals outlined in our strategic plan. The budget provides funding for our programs and services, as well as capital projects. The City has limited resources and the budget process helps City Officials to align the use of those resources with the priorities and needs of the community.

The budget contains estimates of revenue available to the City for the fiscal year for which the budget is created, together with recommended expenditures for all departments. Revenue and expenditure recommendations are presented in a manner that is in conformity with good fiscal management practices. The budget is required to be balanced. A balanced budget refers to the concept that appropriations do not exceed resources available to cover expenditures. These resources can be current-year revenues or unencumbered reserves.

The annual budget is much more than an accounting document, it serves as a policy document, financial plan, operations guide, and communications device. This "Budget in Brief" has been developed to help communicate the sources and uses of the City's funds, and make what can be a complex document more manageable. We hope that you find it useful. I want to extend my appreciation to all of those officials and staff that work so hard to develop the budget and to serve our community.

Todd Thompson
City Manager





CITY OF ROCK ISLAND



Mayor
Mike Thoms
(2017 - 2025)



1st Ward Alderman
Moses Robinson Jr.
(2021 - 2025)



2nd Ward Alderman
Randy Hurt
(2019 - 2027)



3rd Ward Alderman
Randy Tweet
(2024 - 2025)



4th Ward Alderwoman
Jenni Swanson
(2019 - 2027)



5th Ward Alderman
Dylan Parker
(2017 - 2025)



6th Ward Alderman
Mark Poulos
(2019 - 2027)



7th Ward Alderman
Bill Healy
(2022 - 2025)

BUDGET GOALS

- Prepare a balanced budget
- Support City Council goals
- Keep financial impacts to the citizens and businesses of Rock Island to a minimum
- Continue to provide quality services
- Be fiscally responsible. Follow appropriate financial policies and maintain the City's current financial position and improve the future financial position.

BUDGET PROCESS

The City of Rock Island adopts its budget in accordance with Chapter 65 of the Illinois Compiled Statutes. The City's Fiscal Year runs from January 1 – December 31. Formulation of the budget is a critical process that involves analyzing data, projecting available revenue sources, allocating resources and expenditures, reviewing department budgets, establishing fees, charges and taxes necessary to provide adequate levels of services to the citizens and businesses. The budget process continues year-round through reviews and forecasting of revenues and expenses.

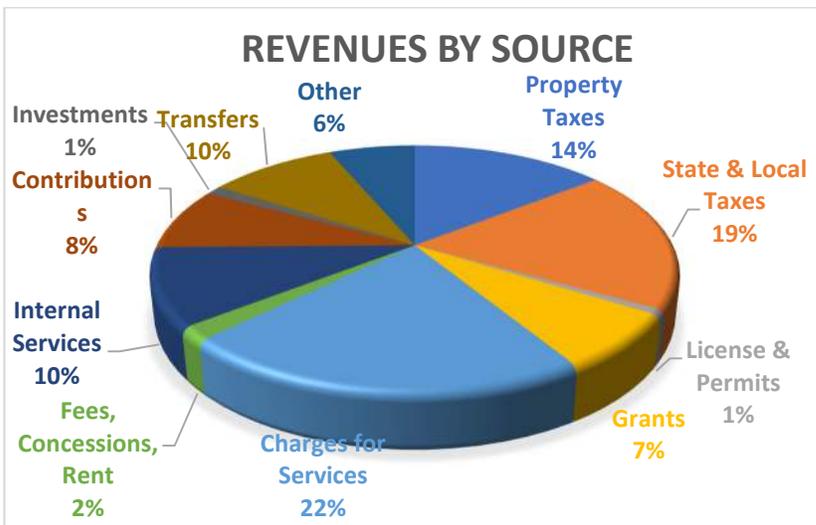
ADOPTED CY 2025 BUDGET HIGHLIGHTS

- \$3.6 M in ARPA spending for Economic Development projects such as PEP and GRIT; additional security features within City Hall and a water meter replacement program.
- Downtown Public Library will reconstruct the parking lot near the south entrance which will provide additional short-term parking and better handicapped accessible parking.
- Parks & Recreation will receive a new F350 dump truck with a plow and spreader attachment that will be used to assist with snow removal and the salting of roadways. The department will also receive two rough mowing tractors that will be used at the Highlands Springs and Saukie Golf Courses.
- Public Works will receive a new Freightliner with vacuum allowing for greater water capacity that will replace a current vehicle due to age and overall condition of the vehicle. The department will also receive 10 Ford F-150s to replace vehicles for Utility Maintenance, Wastewater Treatment and Engineering.
- Finance Department budget includes new financial software that will improve service delivery to the citizens and businesses of Rock Island.
- Community & Economic Development includes various downtown projects and façade improvements.
- The Fire Department budget includes two new vehicles that will be used to replace existing vehicles within their fleet. The department will also receive a P25 station alerting system.
- Information Technology will oversee the new software project and VoIP upgrade which will replace the current phone system in all City locations.

CITYWIDE BUDGET

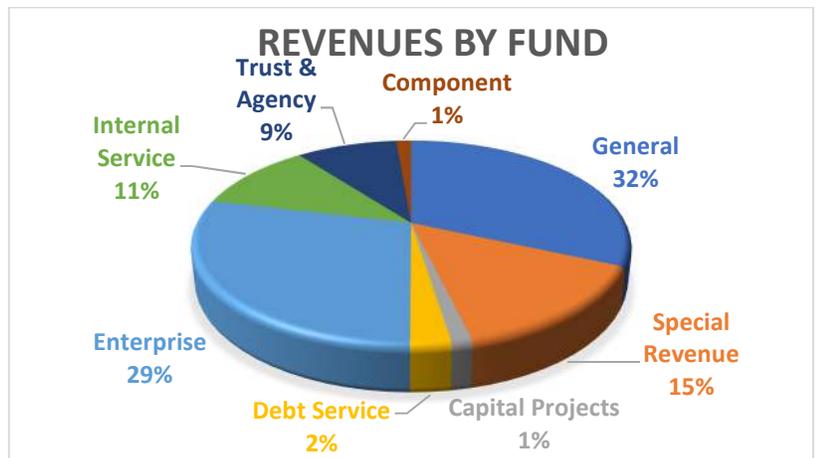
The citywide budget includes eleven (11) departments and over fifty (50) active funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenses/expenditures. Funds are organized into three major categories: governmental, proprietary/enterprise, and fiduciary.

CITYWIDE REVENUES



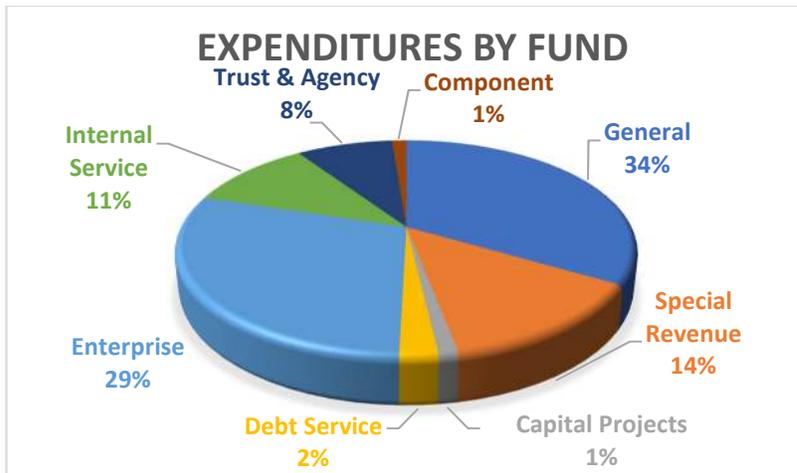
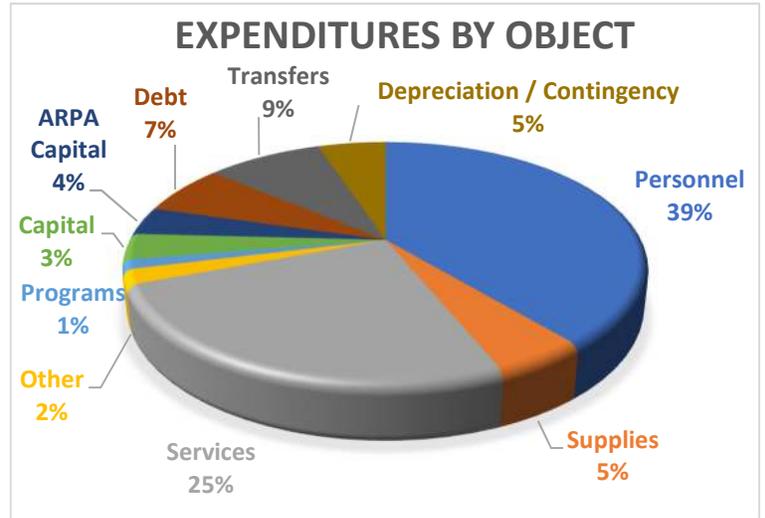
Revenues by Source		
Property Taxes	22,296,330	14.43%
State & Local Taxes	29,005,650	18.77%
License & Permits	1,015,820	0.66%
Grants	11,339,149	7.34%
Charges for Services	33,313,867	21.56%
Fees, Concessions, Rent	2,699,391	1.75%
Internal Services	15,788,550	10.22%
Contributions	12,592,729	8.15%
Investments	1,876,648	1.21%
Transfers	14,702,054	9.52%
Other	9,864,605	6.39%
Total	154,494,793	100.00%

Revenues by Fund Type		
General	48,976,723	31.70%
Special Revenue	22,469,367	14.54%
Capital	2,000,000	1.29%
Debt Service	3,900,184	2.52%
Enterprise	44,314,588	28.68%
Internal Service	16,839,935	10.90%
Trust & Agency	13,942,729	9.02%
Component	2,051,267	1.33%
Total	154,494,793	100.00%



CITYWIDE EXPENDITURES

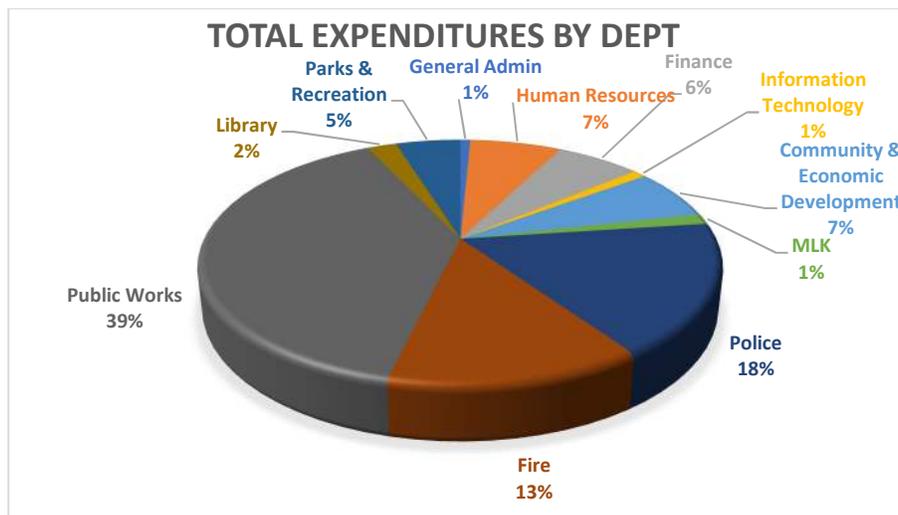
Expenditures by Object		
Personnel	65,609,047	38.94%
Supplies	8,244,053	4.89%
Services	42,645,924	25.31%
Other	3,320,799	1.97%
Programs	2,106,401	1.25%
Capital	5,850,756	3.47%
ARPA Capital	6,251,544	3.71%
Debt	11,199,002	6.65%
Transfers	14,702,054	8.73%
Depreciation / Contingency	8,554,852	5.08%
Total	168,484,432	100.00%



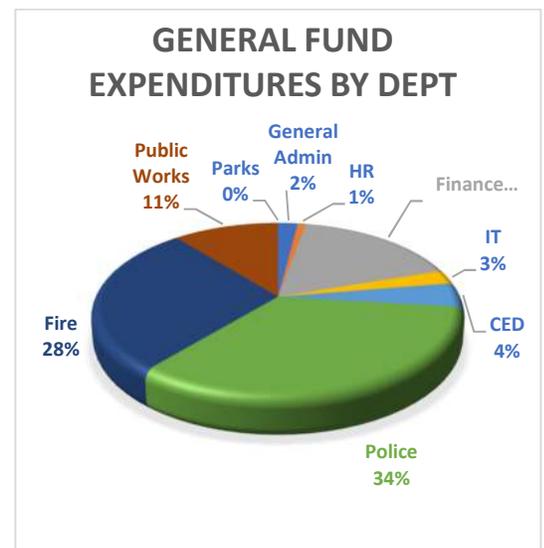
Expenditures by Fund		
General	56,363,306	33.45%
Special Revenue	22,787,115	13.52%
Capital	1,970,000	1.17%
Debt Service	3,836,299	2.28%
Enterprise	49,554,509	29.41%
Internal Service	18,112,099	10.75%
Trust & Agency	13,778,018	8.18%
Component	2,083,086	1.24%
Total	168,484,432	100.00%

CITYWIDE EXPENDITURES BY DEPARTMENT

Total Expenditures by Department			FTE
General Admin	1,241,529	0.74%	14.05
Human Resources	11,549,684	6.86%	4.22
Finance	10,649,229	6.32%	11.00
Information Technology	1,678,613	1.00%	5.00
Community & Economic Development	11,188,544	6.64%	20.38
Martin Luther King Center	2,303,086	1.37%	24.09
Police	29,371,251	17.34%	109.00
Fire	22,559,154	13.39%	60.00
Public Works	66,151,203	39.26%	108.20
Library	3,649,933	2.17%	28.15
Parks & Recreation	8,142,206	4.83%	62.51
Total	168,484,432	100.00%	446.60



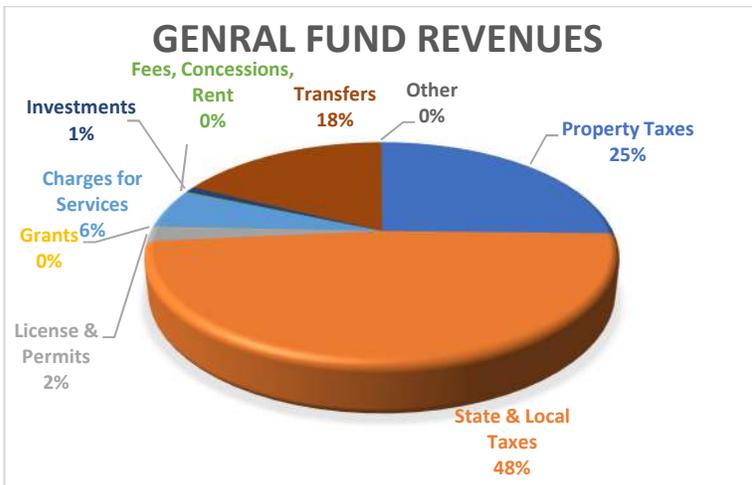
General Fund Expenditures by Department		
General Admin	1,140,786	2.02%
Human Resources	457,940	0.81%
Finance	9,598,117	17.03%
Information Technology	1,428,613	2.53%
Community & Economic Development	2,519,761	4.47%
Police	19,310,463	34.26%
Fire	15,784,761	28.01%
Public Works	6,106,115	10.83%
Parks & Recreation	16,750	0.03%
Total	56,363,306	100.00%



GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Expenditures of the General Fund are accounted for in the following departments: Mayor and City Council, General Administration, City Clerk, Human Resources, Information Technology, Finance, Community & Economic Development, Police, Fire, Building Maintenance and Public Works Streets.

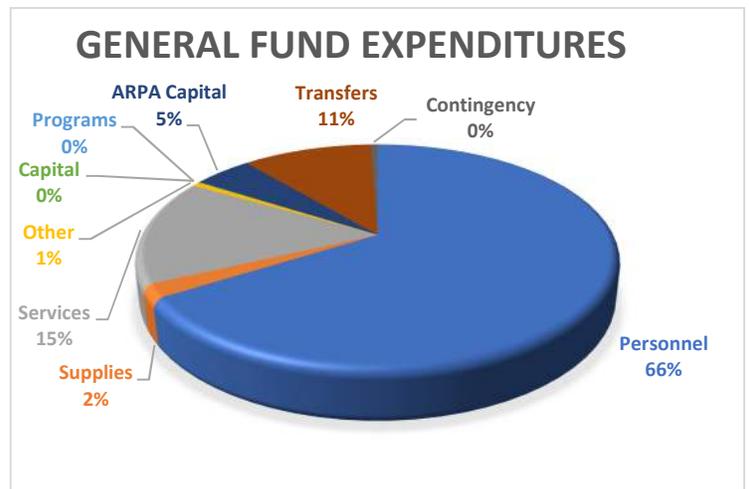
GENERAL FUND REVENUES



Source	Amount	Percentage
Property Taxes	12,421,156	25.36%
State & Local Taxes	23,570,650	48.13%
License & Permits	1,011,500	2.07%
Grants	37,795	0.08%
Charges for Services	2,831,127	5.78%
Fees, Concessions, Rent	66,640	0.14%
Investments	409,530	0.84%
Transfers	8,568,525	17.50%
Other	59,500	0.12%
Total	48,976,723	100.00%

GENERAL FUND EXPENDITURES

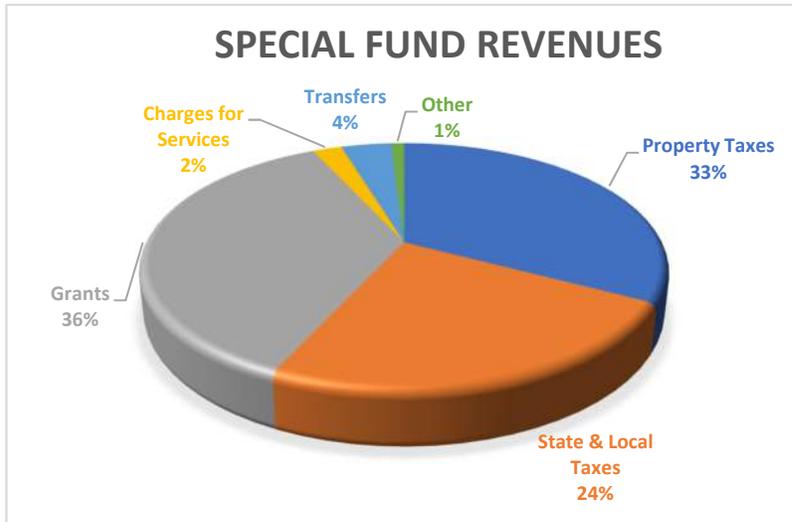
Object	Amount	Percentage
Personnel	37,232,785	66.06%
Supplies	1,092,455	1.94%
Services	8,672,322	15.39%
Other	354,757	0.63%
Programs	12,500	0.02%
Capital	46,079	0.08%
ARPA Capital	2,682,695	4.76%
Transfers	5,969,695	10.59%
Contingency	300,000	0.53%
Total	56,363,306	100.00%



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. Expenditures of the Special Revenue Funds are accounted for in the following Funds: TIF's, SSA, Public Library, Riverboat Gaming, ARPA, CED Fund, Motor Fuel Tax and others.

SPECIAL REVENUE FUND REVENUES



Special Revenue Fund Revenues by Source		
Property Taxes	7,353,060	32.72%
State & Local Taxes	5,435,000	24.19%
Grants	8,142,680	36.24%
Charges for Services	485,114	2.16%
Transfers	837,745	3.73%
Other	215,768	0.96%
Total	22,469,367	100.00%

SPECIAL REVENUE FUND EXPENDITURES

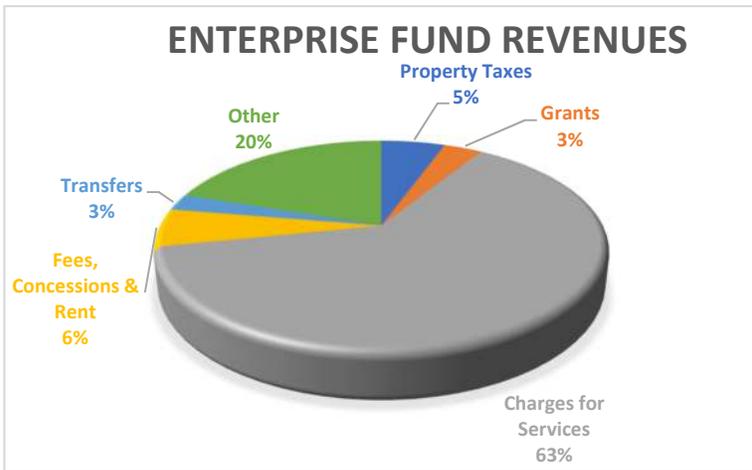
Special Revenue Fund Expenditures by Object		
Personnel	2,815,991	12.36%
Supplies	486,174	2.13%
Services	6,122,244	26.87%
Other	2,603,025	11.42%
Programs	2,050,601	9.00%
ARPA Capital	3,568,849	15.66%
Transfers	4,947,176	21.71%
Contingency	193,055	0.85%
Total	22,787,115	100.00%



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. Expenditures of the Enterprise Funds are accounted for in the following Funds: Water, Wastewater, Storm Water, Solid Waste, Sunset Marina, Park and Recreation and others.

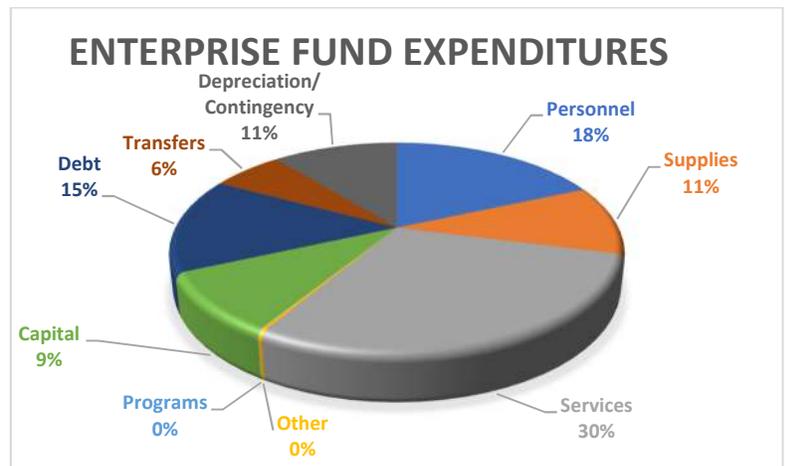
ENTERPRISE FUND REVENUES



Enterprise Fund Revenues by Source		
Property Taxes	2,441,568	5.51%
Grants	1,454,028	3.28%
Charges for Services	27,916,226	63.00%
Fees, Concessions & Rent	2,594,651	5.86%
Transfers	1,123,190	2.53%
Other	8,784,925	19.82%
Total	44,314,588	100.00%

ENTERPRISE FUND EXPENDITURES

Enterprise Fund Expenditures by Object		
Personnel	9,092,603	18.35%
Supplies	5,277,102	10.65%
Services	14,620,506	29.50%
Other	143,062	0.29%
Programs	43,300	0.09%
Capital	4,643,079	9.37%
Debt	7,269,164	14.67%
Transfers	3,087,015	6.23%
Depreciation/Contingency	5,378,678	10.85%
Total	49,554,509	100.00%

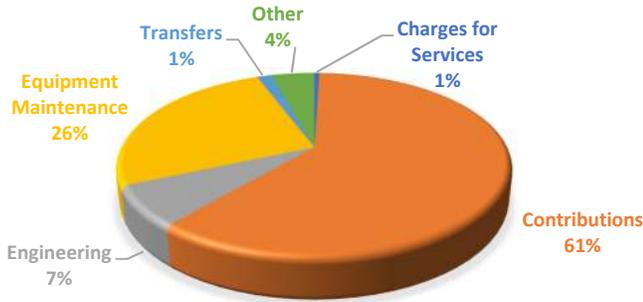


INTERNAL SERVICE FUNDS

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. Expenditures of the Internal Services Funds are accounted for in the following Funds: Equipment Maintenance, Fleet Amortization, Engineering, Hydro-Electric Plant, Self-Insurance and Employee Health Benefit.

INTERNAL SERVICE FUND REVENUES

INTERNAL SERVICE FUND REVENUES

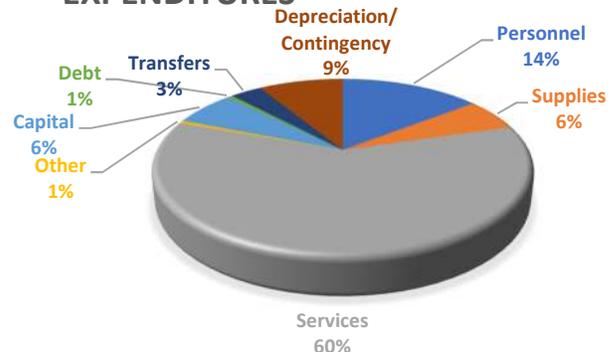


Internal Service Fund Revenues by Source		
Charges for Services	85,000	0.50%
Contributions	10,228,130	60.75%
Engineering	1,200,000	7.13%
Equipment Maintenance	4,360,420	25.90%
Transfers	237,385	1.41%
Other	725,000	4.31%
Total	16,835,935	100.00%

INTERNAL SERVICE FUND EXPENDITURES

Internal Service Fund Expenditures by Object		
Personnel	2,613,680	14.43%
Supplies	1,079,001	5.96%
Services	10,893,597	60.15%
Other	88,007	0.49%
Capital	1,161,598	6.41%
Debt	110,200	0.61%
Transfers	582,897	3.22%
Depreciation/Contingency	1,583,119	8.74%
Total	18,112,099	100.00%

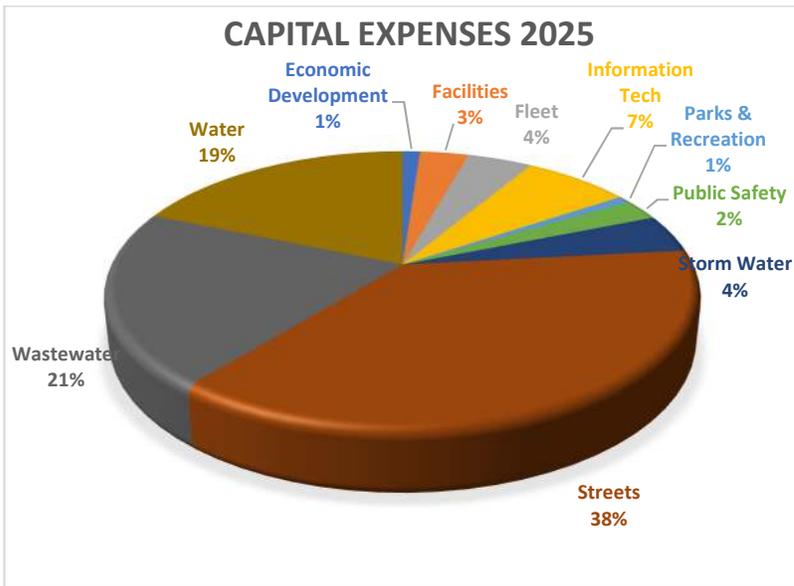
INTERNAL SERVICE FUND EXPENDITURES



CAPITAL PROJECTS

Capital projects planned for 2025 include: various street/water/wastewater/stormwater projects from the Public Works department, 18th Avenue Pump Station, Sunset Marina upgrades, new Citywide financial software, upgrade existing phone system, and Downtown Public Library parking lot reconstruction. Fleet replacements include: new sewer Vactor, 10 new Ford F-150's and a new F-350 Dump Truck with plow.

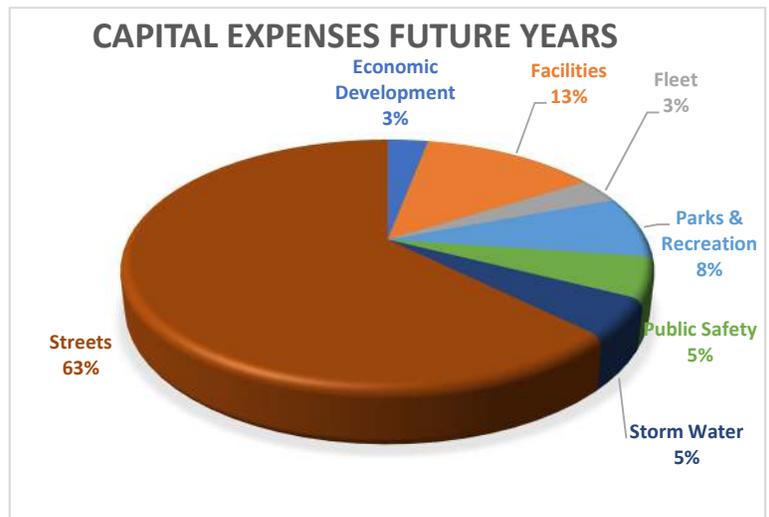
CAPITAL PROJECT EXPENSES 2025



Category	Amount	Percentage
Economic Development	285,000	1.15%
Facilities	791,000	3.18%
Fleet	1,057,000	4.25%
Information Tech	1,750,000	7.03%
Parks & Recreation	201,000	0.81%
Public Safety	613,000	2.46%
Storm Water	1,100,000	4.42%
Streets	9,343,000	37.56%
Wastewater	5,100,000	20.50%
Water	4,637,102	18.64%
Total	24,877,102	100.00%

CAPITAL PROJECT EXPENSES FOR FUTURE YEARS

Category	Amount	Percentage
Economic Development	620,000	1.66%
Facilities	2,715,000	7.26%
Fleet	666,000	1.78%
Parks & Recreation	1,657,000	4.43%
Public Safety	1,098,000	2.94%
Storm Water	1,020,555	2.73%
Streets	13,003,000	34.78%
Wastewater	11,220,000	30.01%
Water	5,386,000	14.41%
Total	37,385,555	100.00%



UNDERSTANDING PROPERTY TAX

Property Tax is based on the fair cash value and then develops an assessed value based on 33.33% of that value. The City of Rock Islands tax rate payable in 2024 was 2.7727. If the value of your home is \$100,000, the total tax collected will be \$2,823.68 with \$757.75 being the City of Rock Island's portion. The City's Tax rate payable in 2025 will be 2.7726 which will equate to a \$0 increase on the yearly property tax bill at this valuation for the City's portion.

Taxing Body	2024 Certified Rate	Percentage	Amount Collected
Rock Island School District	5.2940	51.24%	\$ 1,446.96
City of Rock Island	2.7726	26.84%	\$ 757.75
Rock Island County	1.0490	10.15%	\$ 286.69
Township	0.2892	2.80%	\$ 79.04
Blackhawk College	0.5312	5.14%	\$ 145.18
Metro Mass Transit	0.1849	1.79%	\$ 50.53
Forest Preserve	0.1467	1.42%	\$ 40.09
Metro Airport Authority	0.0638	0.62%	\$ 17.44
Total	10.3318	100.00%	\$ 2,823.68

WHERE THE PROPERTY TAX GOES

Rock Island School District
\$0.51

City of RI
\$0.27

Forest Preserve
\$0.01

BHC
\$0.05



Metro Airport
\$0.01

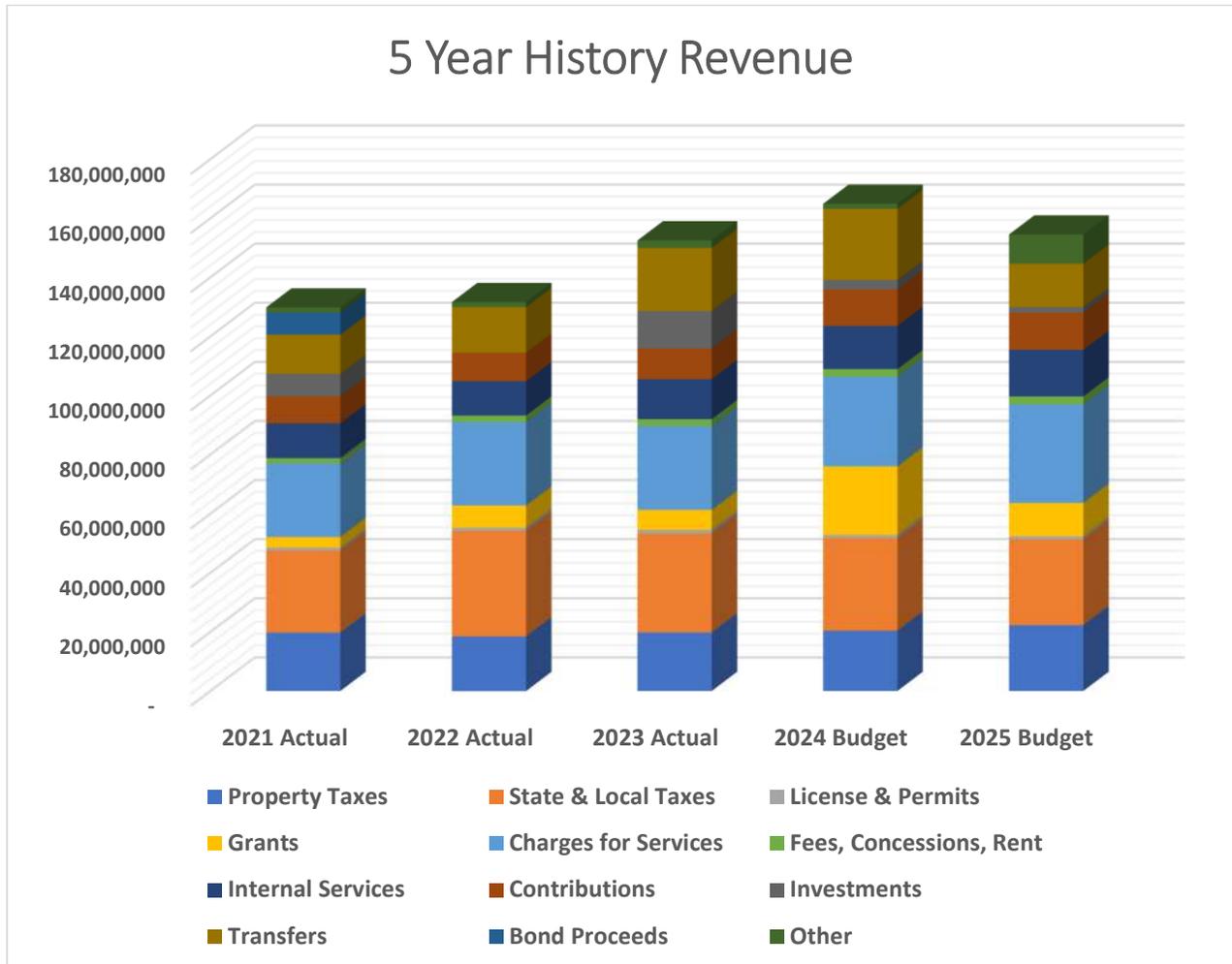
Township
\$0.03

RI County
\$0.10

Metro Transit
\$0.02

FIVE YEAR HISTORY REVENUES

Revenues by Source	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Property Taxes	19,772,582	18,464,469	19,823,018	20,409,407	22,296,330
State & Local Taxes	27,738,767	35,705,863	33,454,611	31,340,600	29,005,650
License & Permits	997,574	1,087,108	1,277,994	1,088,490	1,015,820
Grants	3,603,426	7,484,525	6,729,346	23,166,032	11,339,149
Charges for Services	24,874,022	28,253,864	28,286,953	30,391,226	33,313,867
Fees, Concessions, Rent	1,809,039	2,222,865	2,432,592	2,541,131	2,699,391
Internal Services	11,812,721	11,631,848	13,550,827	14,624,031	15,788,550
Contributions	9,122,877	9,633,432	10,363,364	12,363,923	12,592,729
Investments	7,584,144	(6,686,060)	12,691,156	3,180,326	1,876,648
Transfers	13,301,705	15,434,018	21,339,099	24,095,340	14,702,054
Bond Proceeds	7,430,551	-	-	-	-
Other	1,746,272	1,683,355	2,543,135	1,691,346	9,864,605
Total	129,793,680	124,915,287	152,492,095	164,891,852	154,494,793



FIVE YEAR HISTORY EXPENDITURES

Expenditures by Object	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Personnel	49,160,959	53,678,236	55,851,958	62,523,912	65,609,047
Supplies	4,760,581	6,117,153	6,684,674	9,769,498	8,244,053
Services	26,698,150	25,829,602	38,355,541	34,941,541	43,095,924
Other	1,922,676	3,077,705	3,482,773	3,007,621	3,320,799
Programs	2,876,766	2,566,749	3,102,444	3,169,392	2,106,401
Capital	7,844,821	5,288,646	4,313,544	3,743,259	5,955,756
Debt	15,885,454	7,303,729	7,181,326	11,671,663	11,199,002
Transfers	13,301,705	15,434,019	21,339,099	24,095,340	14,702,054
Depreciation / Contingency	7,151,801	8,074,739	6,216,472	22,546,105	14,251,396
Total	129,602,913	127,907,156	146,527,831	175,468,331	168,484,432

