



COMMITTEE OF THE WHOLE

Tuesday, January 17, 2023
immediately following the
City Council Meeting at 7pm

City Hall Council Chamber
109 James Street
Geneva, IL 60134

Meeting Link:

<https://attendee.gotowebinar.com/register/8868618337074872149>

AGENDA

Ald. Craig Maladra, Chair

- 1. Call to Order**
- 2. Recommend Suspending the Rules to Permit Council Member Maladra to Chair this Meeting and to Vote on All Action Items on this Agenda.**
- 3. Approve Regular Committee of the Whole Minutes from December 19, 2022.**
- 4. Items of Business**
 - a. Presentation and Discussion Regarding FY 2024 Budget and FY 2025 Budget Projections
- 5. Public Comment / New Business**
- 6. Adjournment**

GENEVA COMMITTEE OF THE WHOLE MEETING MINUTES

Monday, December 19, 2022

City Hall Council Chambers
109 James St., Geneva, IL 60134

Elected Officials Present: Mayor Burns, Ald. Bruno, Ald. Kaven, Ald. Kilburg, Ald. Kosirog, Ald. Maladra, Ald. Marks, Ald. Mayer, Ald. Swanson.

Elected Officials Attending by Teleconference: None.

Elected Officials Absent: Ald. Burghart.

Others Present: City Admin. Dawkins, Asst. City Admin. McCreedy, City Attny. Sandack, Supt. Holton, Supt. Van Gyseghem, Dir. DeGroot, Gen. Johnson, Chief Passarelli, and Deputy. Chief Dean.

Others attending by video or teleconference: None.

Call to Order

Council member Amy Mayer, serving as chair, called the meeting to order at 7:15 PM noting all council members except for Ald. Burghart were present.

Recommend Suspending the Rules to Permit Council Member Mayer to Chair this Meeting and to Vote on All Action Items on this Agenda.

Moved by Ald. Kaven, seconded by Ald. Kosirog.

Voice Vote: 8-0 (Burghart absent from voting, Mayer abstaining).

MOTION CARRIED

Approve Regular Committee of the Whole Minutes from December 5, 2022.

Moved by Ald. Bruno, seconded by Ald. Swanson.

MOTION CARRIED unanimously by voice vote of those present 9-0.

Items of Business

Consider Draft Resolution Authorizing the Purchase of a Range Advanced Training Simulator from Milo in an Amount Not to Exceed \$29,975.00.

Moved by Ald. Marks, seconded by Ald. Bruno.

On a question from Ald. Marks, Chief Passarelli explained that this equipment is a freestanding screen which is approximately as large as the screens that hang behind the alderpersons at City Hall. The Chief noted that there is ample space for the screen.

On a question from Ald. Bruno, Chief Passarelli noted that the equipment has 800 programmable scenarios, including de-escalation scenarios as required by the Safety Act.

On a question from Ald. Hruby, Chief Passarelli stated that there is potential for this to be used daily.

On a question from Ald. Kilburg, Chief Passarelli explained that the Safety Act training is an unfunded mandate.

Roll call:

AYES: 9 (Bruno, Hruby, Kaven, Kilburg, Kosirog, Maladra, Marks, Mayer, Swanson)

ABSENT: 1 (Burghart)

NAYS: 0

MOTION CARRIED

Consider Draft Resolution Authorizing the Purchase of Three 2023 Ford Police Interceptor Police Vehicles Including Related Equipment and Exterior Graphics in an Amount Not to Exceed \$161,908.74.

Moved by Ald. Bruno, seconded by Ald. Kosirog.

On a question from Ald. Kosirog, DC Dean stated that by the time the vehicles are ordered, delivery can be expected near the end of 2023.

On a question from Ald. Kosirog, DC Dean noted that the largest cost of the project is of the vehicles themselves and that that amount is fixed. The equipment and graphics quotes are the remaining costs, the quotes for which were received in just the last few weeks. On a following question from Ald. Kilburg, DC Dean stated that graphics would cost approximately \$1,000 per car and equipment would cost between \$10,000-\$11,000.

MOTION CARRIED unanimously by voice vote of those present 9-0.

Consider Draft Resolution Waiving Competitive Bidding and Authorizing the Execution of a Service Partnership Agreement with HACH for the Water and Wastewater Plants at a Cost of \$20,100.00.

Moved by Ald. Marks, seconded by Ald. Bruno.

On a question from Ald. Kosirog, Supt. Van Gyseghem stated that this is fixed equipment which makes instant adjustments at the plant when necessary to wastewater and drinking water. There is a benefit to this especially during off hours.

MOTION CARRIED unanimously by voice vote of those present 9-0.

Consider Draft Resolution Authorizing Acceptance of a Proposal from GovHR, USA, LLC for a Classification and Compensation Study in an Amount Not to Exceed \$35,500.00.

Moved by Ald. Bruno, seconded by Ald. Kosirog.

On a question from Ald. Swanson, Gen. Johnson noted that St. Charles spent over \$30,000 on their recent compensation study. Geneva will be doing a more in-depth study which will look at comparable communities. This study will include a salary survey and will look at pay scales as well as job descriptions. Gen. Johnson noted that the market has changed drastically since the last study was done 2017. She provided examples of open positions which have had minimal or no applicants.

On another question from Ald. Swanson, Gen. Johnson noted the RFP submissions of the six applicants ranged from a high of \$83,484 to a low of \$31,100 with GovHR at \$35,500. Admin. Dawkins noted that the RFPs are public record so the budgeted amount for the project is provided to the bidders.

On a comment from Ald. Swanson regarding the high price of this study, Gen. Johnson noted that the last study done was more of a market study while this will be a comprehensive study of positions which will help the City fill those positions with the best candidates. Ald. Swanson noted that he would like to encourage the City to conduct future studies with other communities in the Tri-Cities.

On a comment from Ald. Hruby, Gen. Johnson stated that not necessarily will salaries in all positions or ranges need to be increased after the study is complete and for those that will need to be increased, the consultant may have suggestions on how to achieve this. Additionally, it will be up to the City Council to handle such an issue. She noted that salaries can often be adjusted in tiers over time which is what was done last time. On another question by Ald. Hruby, Gen. Johnson noted that when there are no applicants for a position, there are other ways to post the position to potentially bring in applicants. She also noted that the holidays can slow applications.

On a question from Ald. Kilburg, Gen. Johnson stated that the drafting of job descriptions is done in-house. While GovHR proposed drafting and updating job descriptions, Gen. Johnson noted that the City will have to determine whether or not to outsource any of the descriptions. On another question from Ald. Kilburg, Gen. Johnson stated that salary ranges are posted with all position descriptions.

On a question from Ald. Kosirog, Gen. Johnson stated that she and Asst. Admin. McCready have been working on a diversity, equity, and inclusion statement for the City website. The City's DEI taskforce is also working on other things that can help address these concepts in the future. Gen. Johnson noted that the city also has a point factor evaluation system which speaks to equity across the system. Positions are scored based on things like education, technical skills, whether it is a front-facing position, etc. The resulting scores allow them to rank positions in the compensation plan.

On a question from Ald. Mayer, Gen. Johnson noted that if there is difficulty recruiting locally, there are things the City can do in the future to attract candidates. She noted that it all begins with pay and stated that government positions are known for great benefits and pensions, but not pay.

Roll call:

AYES: 7 (Bruno, Kaven, Kilburg, Kosirog, Maladra, Marks, Mayer)

ABSENT: 1 (Burghart)

NAYS: 2 (Hruby, Swanson)

MOTION CARRIED

Consider Draft Ordinance Amending Title 8 (Public Ways and Property), Chapter 1 (Streets, Sidewalks and Public Property) Sections 5 (Encroachments and Obstructions) and 7 (Prohibited Acts and Conditions) of the Geneva City Code.

Moved by Ald. Marks, seconded by Ald. Bruno.

Dir. DeGroot presented information based on the Committee of the Whole's request in June regarding encroachments on the rights-of-way in the City. This was done to determine how many right-of-way encroachments exist in the community, and if the City wants to establish regulations to make accommodations for these. Dir. DeGroot noted that 35 encroachments seemed to exist but not all were actual encroachments. At the end of that policy discussion, four options were presented for the confirmed encroachments. The first was to uphold the City Code and not allow any encroachments onto the public right-of-way which the Committee did not want to pursue. The three remaining options involving amending the Code which Dir. DeGroot discussed.

On a question from Ald. Swanson, Dir. DeGroot explained that under the amended Code, a homeowner wishing to replace a porch which extends 12” into the right-of-way could not completely remove and replace the porch. If the homeowner needed to rebuild with that 12”, they would have to petition to vacate the 12” portion of the street or petition to enter into a licensing agreement with the City. Both petitions would come through the Community Development Department and eventually be presented to the City Council.

On a question from Ald. Bruno, Dir. DeGroot confirmed that the term “electric fence” refers to invisible fencing. Ald. Bruno noted that the term was the only thing that jumped out at him and wondered if another term might be used.

On a question from Ald. Kosirog, Dir. DeGroot noted that when looking at other communities, the norm was not to make accommodations for encroachments. On another question from Ald. Kosirog, Dir. DeGroot stated that the encroachments that were found were likely there before plats of survey were done or permits were required. There are obstructions that exist also just because homeowners erected structures without seeking a permit. On another question, Dir. DeGroot noted that each licensing agreement would depend upon the individual encroachment.

On a question from Ald. Bruno, Dir. DeGroot noted that even if a homeowner tried to erect a structure that encroached upon the right-of-way without anyone noticing, the homeowner could not claim that that structure had existed from an earlier time. With updated technology, comparisons would be easy. Dir. DeGroot noted that there is language present that proof is required that structures were built before 2023.

Ald. Maladra then commented that in a situation similar to that which Ald. Swanson presented where a homeowner wants to replace a structure exactly as it is, the amendments are an improvement over what is available now.

On a question from Ald. Kosirog, Dir. DeGroot clarified that only an encroachment that existed before January 1, 2023 is subject to the Code’s conditions.

Roll call:

AYES: 9 (Bruno, Hruby, Kaven, Kilburg, Kosirog, Maladra, Marks, Mayer, Swanson)

ABSENT: 1 (Burghart)

NAYS: 0

MOTION CARRIED

Public Comment / New Business

None.

CLOSED SESSION ON PENDING LITIGATION PURSUANT TO ILCS 120/2(C)(11) AND THE PURCHASE OR LEASE OF REAL PROPERTY FOR THE USE OF THE PUBLIC BODY PURSUANT TO ILCS 120/2(C)(5)

Moved by Ald. Marks, seconded by Ald. Swanson to go into closed session at 8:11 PM.

Roll call:

AYES: 9 (Bruno, Hruby, Kaven, Kilburg, Kosirog, Maladra, Marks, Mayer, Swanson)

NAYS: 0

ABSENT: 1 (Burghart)

MOTION CARRIED

Return to Open Session:

Moved by Ald. Marks, seconded by Ald. Bruno to return to open session at 8:48 PM.

Roll call:

AYES: 9 (Bruno, Hruby, Kaven, Kilburg, Kosirog, Maladra, Marks, Mayer, Swanson)

NAYS: 0

ABSENT: 1 (Burghart)

MOTION CARRIED

Before adjourning, on a question from Ald. Kilburg, Admin. Dawkins noted that during a snow event, a parking ban will go into effect if snowfall measures two inches or greater. She encouraged residents to continue to check the City website and noted that the City will be sending out alerts during the forecasted storm.

Adjournment

On a motion by Ald. Marks, the meeting was adjourned by unanimous voice vote at 8:50 PM.

- Submitted by Clerk Kellick

GENEVA, ILLINOIS



FY 24 Draft Budget & FY 25 Budget Planning



CITY OF GENEVA, ILLINOIS
Budget Summary - Total by Fund
Fiscal Year Ending April 30, 2024 & 2025

Fund	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources						
General	\$ 20,478,127	\$ 22,139,302	\$ 20,743,610	\$ 23,104,900	\$ 24,303,115	\$ 25,081,185
Special Revenue Funds						
Motor Fuel Tax	1,479,954	1,306,542	1,043,105	1,342,210	2,016,605	865,000
Cultural Arts Commission	111	12,704	30,830	14,540	29,425	29,425
SPAC	7,262	7,815	25,330	9,450	20,330	15,330
Beautification	7,295	16,311	18,345	15,700	18,810	18,260
Tourism	145,957	284,502	322,985	291,500	291,500	291,500
ARPA	-	(18,861)	-	373,985	805,520	1,000
Restricted Police Fines	47,831	57,191	72,215	53,500	71,695	53,500
PEG	28,669	25,425	23,475	21,500	21,500	21,500
Mental Health	177,928	179,350	179,775	181,050	202,775	202,775
Foreign Fire Insurance	59,682	66,425	62,510	77,555	76,010	76,010
SSA #1	221,981	223,674	360,050	265,090	319,375	317,570
SSA #4 (Randall Square)	19,877	18,907	35,725	20,830	36,410	37,500
SSA #5 (Williamsburg)	9,356	9,753	17,725	11,210	21,210	18,640
SSA #7 (Blackberry)	2,894	2,891	6,685	3,605	6,885	7,065
SSA #9 (Geneva Knolls)	3,315	3,310	7,400	3,655	7,520	7,520
SSA #11 (Eagle Brook)	55,785	55,529	99,040	58,100	99,040	62,720
SSA #16 (Fisher Farms)	154,218	153,911	154,600	156,000	163,315	170,900
SSA #18 (Wildwood)	3,251	3,248	4,215	3,565	3,720	3,875
SSA #23 (Sunset Meadows)	1,116	1,112	4,035	1,260	4,140	4,235
SSA #26 (Westhaven)	7,834	8,184	8,555	9,035	9,420	9,820
SSA #32 (On Brentwood's Pond)	3,183	3,277	3,375	3,390	3,490	3,590
	<u>2,437,498</u>	<u>2,421,200</u>	<u>2,479,975</u>	<u>2,916,730</u>	<u>4,228,695</u>	<u>2,217,735</u>
Capital Projects Funds						
General Capital Projects	1,500,000	379,199	1,201,000	977,500	2,271,535	1,502,500
Infrastructure Capital Projects	2,353,502	2,757,968	5,510,215	3,047,530	5,810,160	4,605,000
Prairie Green	61,274	62,281	71,955	88,850	88,000	88,000
TIF #2	258,037	251,763	991,945	266,170	852,275	746,120
TIF #3	108,606	118,584	1,828,360	129,485	2,974,770	1,977,335
Capital Equipment	372,754	1,535,751	2,471,855	2,037,955	2,018,980	1,813,000
	<u>4,654,172</u>	<u>5,105,546</u>	<u>12,075,330</u>	<u>6,547,490</u>	<u>14,015,720</u>	<u>10,731,955</u>
Enterprise Funds						
Electric	36,868,193	35,039,714	53,537,460	36,229,835	61,899,205	38,289,600
Water/Wastewater	11,622,358	22,849,032	17,137,555	11,089,240	16,803,615	30,748,630
Refuse	548,695	529,370	546,580	570,000	550,000	571,795
Cemetery	82,792	85,200	85,750	89,275	139,510	88,900
Commuter Parking	63,732	156,430	1,601,685	255,500	2,080,655	547,995
	<u>49,185,770</u>	<u>58,659,745</u>	<u>72,909,030</u>	<u>48,233,850</u>	<u>81,472,985</u>	<u>70,246,920</u>
Internal Service Funds						
Group Dental Insurance	181,060	183,493	196,830	189,750	205,180	209,665
Workers' Compensation	815,589	792,885	811,525	846,100	666,300	741,230
	<u>996,649</u>	<u>976,378</u>	<u>1,008,355</u>	<u>1,035,850</u>	<u>871,480</u>	<u>950,895</u>
Trust and Agency Funds						
Police Pension	9,079,870	(36,295)	3,391,265	3,322,575	3,553,450	3,662,920
Fire Pension	5,780,258	77,431	2,011,940	2,050,945	2,195,950	2,259,480
	<u>14,860,128</u>	<u>41,136</u>	<u>5,403,205</u>	<u>5,373,520</u>	<u>5,749,400</u>	<u>5,922,400</u>
Total Revenues	<u>\$ 92,612,344</u>	<u>\$ 89,343,307</u>	<u>\$ 114,619,505</u>	<u>\$ 87,212,340</u>	<u>\$ 130,641,395</u>	<u>\$ 115,151,090</u>

CITY OF GENEVA, ILLINOIS
Budget Summary - Total by Fund
Fiscal Year Ending April 30, 2024 & 2025

Fund	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures and Other Financing Uses						
General	\$ 18,823,152	\$ 19,581,196	\$ 20,743,610	\$ 20,596,930	\$ 24,303,115	\$ 25,081,185
Special Revenue Funds						
Motor Fuel Tax	677,317	524,106	1,043,105	600,000	2,016,605	865,000
Cultural Arts Commission	9,862	13,385	30,830	13,330	29,425	29,425
SPAC	2,588	4,291	25,330	15,585	20,330	15,330
Beautification	9,584	10,124	18,345	15,445	18,810	18,260
Tourism	151,423	285,161	322,985	317,653	291,500	291,500
ARPA	-	-	-	371,485	805,520	1,000
Restricted Police Fines	7,337	7,935	72,215	76,615	71,695	53,500
PEG	11,262	3,855	23,475	10,445	21,500	21,500
Mental Health	201,050	151,719	179,775	179,775	202,775	202,775
Foreign Fire Insurance	42,300	35,348	62,510	86,680	76,010	76,010
SSA #1	291,833	305,868	360,050	316,995	319,375	317,570
SSA #4 (Randall Square)	14,521	16,478	35,725	35,725	36,410	37,500
SSA #5 (Williamsburg)	11,561	5,897	17,725	17,725	21,210	18,640
SSA #7 (Blackberry)	4,815	2,448	6,685	7,440	6,885	7,065
SSA #9 (Geneva Knolls)	860	2,504	7,400	7,400	7,520	7,520
SSA #11 (Eagle Brook)	37,600	34,850	99,040	59,040	99,040	62,720
SSA #16 (Fisher Farms)	178,637	166,443	154,600	185,520	163,315	170,900
SSA #18 (Wildwood)	843	1,086	4,215	3,715	3,720	3,875
SSA #23 (Sunset Meadows)	1,749	2,512	4,035	4,030	4,140	4,235
SSA #26 (Westhaven)	2,305	2,070	8,555	6,625	9,420	9,820
SSA #32 (On Brentwood's Pond)	3,000	3,750	3,375	3,000	3,490	3,590
	<u>1,660,450</u>	<u>1,579,831</u>	<u>2,479,975</u>	<u>2,334,228</u>	<u>4,228,695</u>	<u>2,217,735</u>
Capital Projects Funds						
General Capital Projects	71,485	132,729	1,201,000	398,280	2,271,535	1,502,500
Infrastructure Capital Projects	1,033,302	1,984,389	5,510,215	2,364,775	5,810,160	4,605,000
Prairie Green	26,031	31,244	71,955	72,975	88,000	88,000
TIF #2	62,215	721,720	991,945	102,930	852,275	746,120
TIF #3	231,121	64,814	1,828,360	186,870	2,974,770	1,977,335
Capital Equipment	412,628	546,253	2,471,855	1,792,175	2,018,980	1,813,000
	<u>1,836,782</u>	<u>3,481,150</u>	<u>12,075,330</u>	<u>4,918,005</u>	<u>14,015,720</u>	<u>10,731,955</u>
Enterprise Funds						
Electric	34,418,812	33,856,569	53,537,460	37,465,584	61,899,205	38,289,600
Water/Wastewater	9,126,642	19,997,586	17,137,555	15,439,625	16,803,615	30,748,630
Refuse	529,464	513,814	546,580	529,063	550,000	571,795
Cemetery	56,316	56,383	85,750	70,565	139,510	88,900
Commuter Parking	531,962	505,637	1,601,685	588,380	2,080,655	547,995
	<u>44,663,196</u>	<u>54,929,989</u>	<u>72,909,030</u>	<u>54,093,217</u>	<u>81,472,985</u>	<u>70,246,920</u>
Internal Service Funds						
Group Dental Insurance	154,017	172,682	196,830	147,260	205,180	209,665
Workers' Compensation	105,727	180,993	811,525	413,937	666,300	741,230
	<u>259,744</u>	<u>353,675</u>	<u>1,008,355</u>	<u>561,197</u>	<u>871,480</u>	<u>950,895</u>
Trust and Agency Funds						
Police Pension	2,001,417	2,155,069	2,301,915	2,512,850	2,415,540	2,639,250
Fire Pension	876,125	1,028,247	952,850	967,940	983,405	1,011,220
	<u>2,877,541</u>	<u>3,183,316</u>	<u>3,254,765</u>	<u>3,480,790</u>	<u>3,398,945</u>	<u>3,650,470</u>
Total Expenditures	<u>\$ 70,120,865</u>	<u>\$ 83,109,157</u>	<u>\$ 112,471,065</u>	<u>\$ 85,984,367</u>	<u>\$ 128,290,940</u>	<u>\$ 112,879,160</u>

CITY OF GENEVA, ILLINOIS
 Budget Summary by Account
 Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 5,190,447	\$ 5,335,994	\$ 5,562,880	\$ 5,563,420	\$ 5,818,020	\$ 6,106,595
412	Simplified Telecommunications Tax	464,741	417,584	408,000	402,000	382,000	362,000
413	Municipal Utility Tax	1,181,111	1,539,936	1,295,000	1,590,000	1,600,000	1,600,000
415	Township Fire Tax	78,503	80,643	70,000	81,000	82,000	83,000
419	Non-Home Rule Sales Tax	2,066,277	2,649,329	2,250,000	2,800,000	2,900,000	3,000,000
Total Taxes		8,981,079	10,023,485	9,585,880	10,436,420	10,782,020	11,151,595
420	Business Licenses	24,355	13,920	191,150	212,875	205,825	205,825
Total Licenses		24,355	13,920	191,150	212,875	205,825	205,825
430	Building Permits	293,676	353,992	449,200	530,300	430,200	430,200
431	Sign Permits	7,255	7,446	8,500	8,500	8,500	8,500
433	Overweight Permits	3,000	3,750	3,000	12,000	3,250	3,250
Total Permits		303,931	365,188	460,700	550,800	441,950	441,950
440	Sales Tax	4,931,979	6,070,690	5,200,000	6,150,000	6,200,000	6,300,000
442	State Income Tax	2,609,113	3,087,827	2,900,000	3,250,000	3,250,000	3,250,000
443	Replacement Tax	104,834	243,694	125,000	225,000	225,000	225,000
444	Local Use Tax	959,974	835,371	825,000	810,000	810,000	810,000
446	Reimbursements	93,203	103,931	101,960	118,800	108,470	113,470
447	Federal Grants	1,286,979	24,552	2,760	2,670	2,760	2,760
Total Intergovernmental Revenues		9,986,083	10,366,064	9,154,720	10,556,470	10,596,230	10,701,230
450	Circuit Court Fines	160,710	159,076	157,000	157,000	157,000	157,000
451	Parking Violations	7,352	9,043	15,000	20,000	20,000	20,000
453	Ordinance Fines	16,400	12,590	20,000	20,000	20,000	20,000
454	False Alarm Fines	9,500	7,925	8,000	8,000	8,000	8,000
456	Compliance Fines	1,900	3,350	2,000	6,200	2,500	2,500
459	Civil Law Violations	732	560	500	530	500	500
Total Fines & Forfeits		196,594	192,543	202,500	211,730	208,000	208,000
471	General Government Fees	377,534	414,150	351,800	531,060	450,050	445,050
472	Community Development Fees	103,909	157,701	41,500	55,200	43,000	43,000
473	Public Safety Fees	93,859	119,818	142,225	154,725	130,225	130,225
Total Service Fees		575,302	691,669	535,525	740,985	623,275	618,275
481	Interest Income	3,138	(52,317)	8,000	120,000	120,000	120,000
482	Rental Income	202,642	187,279	184,000	160,000	160,000	160,000
483	Insurance & Property Damage	2,742	3,626	-	435	-	-
484	Sale of Capital Assets	9,541	96,720	-	-	-	-
485	Reimbursed Expenditures	184,384	237,988	195,000	100,000	100,000	100,000
486	Donations	2,933	2,624	-	180	-	-
489	Miscellaneous	5,402	6,833	10,000	15,005	10,000	10,000
Total Other Revenues		410,782	482,752	397,000	395,620	390,000	390,000
491	Interfund Transfers In	-	3,680	-	-	-	-
499	Reappropriation	-	-	216,135	-	1,055,815	1,364,310
Total Other Financing Sources		-	3,680	216,135	-	1,055,815	1,364,310
Total Revenues and Other Financing Sources		\$ 20,478,127	\$ 22,139,302	\$ 20,743,610	\$ 23,104,900	\$ 24,303,115	\$ 25,081,185

Expenditures and Other Financing Uses

501	Wages - Regular	8,942,941	9,199,112	9,740,965	9,253,230	10,119,654	10,543,492
502	Wages - Part-Time/Seasonal	110,379	134,773	178,926	164,230	199,776	202,002
503	Overtime	566,008	752,926	702,440	744,240	706,220	711,655
504	Stand-By	75,904	67,386	98,635	94,160	98,635	99,135
506	Wages - Meetings	4,028	3,964	5,000	5,000	5,000	5,000
513	POC Holiday	4,248	5,147	6,000	6,000	6,000	6,000
514	Overnight Duty	276,649	305,298	375,000	375,000	375,000	384,375
515	Still Alarms	32,994	36,121	36,000	36,000	37,800	39,690
516	Training	4,094	12,794	14,400	14,400	14,400	14,400

CITY OF GENEVA, ILLINOIS
 Budget Summary by Account
 Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
521	Group Insurance	2,086,905	2,173,523	2,440,435	2,234,215	2,336,376	2,453,547
522	Medicare	140,218	143,118	161,778	141,715	165,585	173,722
523	Social Security	218,809	224,626	265,576	225,620	275,368	284,593
524	IMRF	375,530	362,272	375,157	306,425	294,161	374,730
525	Police/Fire Pension	2,562,075	2,562,075	2,655,115	2,689,150	2,979,480	3,128,455
528	Unemployment Compensation	12,584	(12,584)	-	-	-	-
Total Personnel Services		15,413,365	15,970,553	17,055,427	16,289,385	17,613,455	18,420,796
531	Maintenance Service	268,888	332,026	374,455	435,320	377,185	375,505
541	Accounting & Auditing Service	30,657	38,312	26,900	27,150	27,150	27,150
542	Engineering Service	40,360	78,340	50,000	30,000	40,000	20,000
543	Legal Service	143,421	163,121	150,003	165,000	165,000	165,004
544	Medical Services	17,329	14,265	25,200	28,560	32,395	32,015
546	Janitorial Service	56,097	58,285	61,165	60,250	60,515	60,860
547	Banking Service	9,972	15,163	14,800	16,680	17,000	17,000
550	Collection Service	-	21	250	50	250	250
551	Advertising	-	-	2,200	2,200	2,500	3,500
552	Data Programming Service	826	4,875	2,000	5,195	8,700	8,700
559	Other Professional Services	32,661	70,552	87,925	65,980	75,630	75,650
561	Postage	3,426	6,204	7,330	6,810	8,270	8,270
562	Telephone	71,855	136,143	80,255	145,290	77,285	77,110
563	Publishing	7,715	9,141	16,620	11,140	11,570	11,070
564	Printing	4,283	6,606	10,375	9,790	9,795	9,945
565	Internet	2,410	2,410	2,445	2,390	2,445	2,445
566	Recording Fees	784	724	3,000	1,240	1,500	1,500
571	Dues & Subscriptions	49,458	38,166	52,495	47,960	52,030	50,140
572	Travel & Meals	2,138	11,654	23,249	18,280	20,755	19,760
573	Training & Professional Development	43,822	63,411	81,096	82,050	112,820	112,775
575	Publications	298	1,167	930	550	930	930
581	Utilities	12,064	12,440	12,400	13,120	13,130	13,130
582	Street Lighting	462	617	600	600	600	600
584	Landfill Charges	297	3,932	3,000	3,000	3,000	3,000
587	Mosquito Abatement	50,538	50,538	60,000	60,000	60,000	60,000
592	General Insurance	134,260	151,176	200,500	188,000	205,500	205,500
595	Rentals	25,205	23,491	27,865	26,700	27,605	28,425
596	Public Transportation	-	2,340	30,000	15,000	30,000	30,000
597	Tri-City Ambulance/Tri-Com	499,845	498,953	546,935	543,905	604,145	636,105
599	Other Contractual Services	119,284	153,579	184,605	166,820	198,305	198,350
Total Contractual Services		1,628,357	1,947,652	2,138,598	2,179,030	2,246,010	2,254,689
601	Maintenance Supplies	440,371	329,348	331,625	333,760	373,580	373,580
621	Office Supplies	16,639	19,925	24,595	24,515	25,200	25,200
622	Office Equipment	7,663	2,886	13,600	13,100	14,010	11,610
623	Office Furniture	1,805	3,987	13,675	12,175	15,600	3,700
624	Operating Supplies	52,930	45,485	73,995	72,860	72,395	70,945
625	Small Tools	8,871	5,682	18,450	18,450	18,450	18,450
626	Janitorial Supplies	5,921	4,558	4,450	4,415	4,450	4,450
627	Motor Fuel & Lubricants	83,961	142,258	151,830	209,485	215,650	209,980
630	Ammunition	8,910	9,264	11,750	11,750	14,000	12,000
631	Clothing	73,480	75,196	94,785	95,995	97,590	91,315
632	Per Copy Charges	6,750	8,316	8,740	8,300	8,440	8,490
641	Books	828	1,676	1,700	1,700	1,850	1,700
642	Periodicals	200	130	350	350	350	350
663	Computer Software	41,545	50,007	61,990	61,105	158,685	155,210
Total Commodities		749,875	698,719	811,535	867,960	1,020,250	986,980
910	Capitalized Assets	(677,317)	(524,106)	(600,000)	(600,000)	(600,000)	(600,000)
912	Bad Debt	(2,980)	(2,540)	5,000	5,000	5,000	5,000
913	Community Relations	791	343	1,375	1,325	8,900	8,900
914	State/Federal Permit Fees	500	1,000	1,000	1,000	1,000	1,000
916	Property Taxes	2,208	-	-	-	-	-
917	Employee Awards	4,853	6,418	7,175	7,870	10,375	8,750
922	Grant Expense	-	-	-	-	45,000	45,000
Total Other Expenditures		(671,945)	(518,885)	(585,450)	(584,805)	(529,725)	(531,350)

CITY OF GENEVA, ILLINOIS
 Budget Summary by Account
 Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
951.16	Transfers Out - Cultural Arts	-	10,000	10,000	10,000	10,000	10,000
951.17	Transfers Out - SPAC	3,500	3,500	3,500	3,500	3,500	3,500
951.18	Transfers Out - Beautification	-	10,000	10,000	10,000	10,000	10,000
951.41	Transfers Out - Gen Capital Proj.	1,500,000	381,567	500,000	975,000	1,500,000	1,500,000
951.42	Transfers Out - Infrastructure Cap.	-	-	-	-	500,000	500,000
951.44	Transfers Out - Capital Equip	200,000	999,250	800,000	800,000	1,800,000	1,800,000
951.51	Transfers Out - SSA #1	-	-	-	46,860	129,625	126,570
951.63	Transfers Out - Water	-	78,840	-	-	-	-
Total Other Financing Uses		<u>1,703,500</u>	<u>1,483,157</u>	<u>1,323,500</u>	<u>1,845,360</u>	<u>3,953,125</u>	<u>3,950,070</u>
Total Expenditures and Other Financing Uses		<u>\$ 18,823,152</u>	<u>\$ 19,581,196</u>	<u>\$ 20,743,610</u>	<u>\$ 20,596,930</u>	<u>\$ 24,303,115</u>	<u>\$ 25,081,185</u>

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CITY OF GENEVA, ILLINOIS
 Expenditure Budget Summary by Department
 Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Description		2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
10	Legislative	\$ 96,562	\$ 118,183	\$ 142,890	\$ 135,030	\$ 139,327	\$ 138,412
30	City Administrator's Office	182,971	197,224	346,421	293,210	346,033	361,457
40	Administrative Services	2,449,654	2,265,930	2,208,011	2,726,770	4,936,767	4,949,785
40.44	Finance	244,295	274,123	283,563	284,310	305,839	316,940
50	Community Development	966,801	1,073,947	1,264,388	1,111,270	1,170,848	1,256,410
60	Economic Development	88,765	109,280	160,606	148,500	224,514	257,808
70	Police	7,637,582	7,996,217	8,317,576	8,167,795	8,763,141	9,098,568
80	Fire	5,093,595	5,342,114	5,568,502	5,607,185	5,844,241	6,074,157
90	Pubic Works	2,062,928	2,204,180	2,451,653	2,122,860	2,572,405	2,627,648
Total General Fund		18,823,152	19,581,196	20,743,610	20,596,930	24,303,115	25,081,185

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CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Department & Classification
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
10 Legislative						
Personnel Services	\$ 68,324	\$ 69,922	\$ 75,190	\$ 72,420	\$ 75,252	\$ 75,187
Contractual Services	26,875	44,848	62,600	58,010	58,425	58,425
Commodities	572	2,013	2,600	2,100	3,150	2,300
Other Expenditures	791	1,399	2,500	2,500	2,500	2,500
Total	<u>96,562</u>	<u>118,183</u>	<u>142,890</u>	<u>135,030</u>	<u>139,327</u>	<u>138,412</u>
30 City Administrator						
Personnel Services	176,896	186,013	302,896	267,125	300,803	318,107
Contractual Services	4,025	9,175	39,725	23,815	41,030	41,050
Commodities	1,900	2,036	3,800	2,270	3,950	2,300
Other Expenditures	150	-	-	-	250	-
Total	<u>182,971</u>	<u>197,224</u>	<u>346,421</u>	<u>293,210</u>	<u>346,033</u>	<u>361,457</u>
40 Administrative Services						
Personnel Services	330,595	338,526	369,863	364,645	399,287	418,491
Contractual Services	401,160	424,630	496,033	499,580	551,510	553,734
Commodities	11,791	19,167	17,415	15,585	29,745	24,590
Other Expenditures	2,608	450	1,200	1,600	3,100	2,900
Other Financing Uses	1,703,500	1,483,157	1,323,500	1,845,360	3,953,125	3,950,070
Total	<u>2,449,654</u>	<u>2,265,930</u>	<u>2,208,011</u>	<u>2,726,770</u>	<u>4,936,767</u>	<u>4,949,785</u>
40.44 Finance						
Personnel Services	197,517	213,116	225,143	221,765	237,904	252,710
Contractual Services	49,045	59,764	51,620	54,895	54,710	54,535
Commodities	662	3,534	1,800	2,650	8,225	4,695
Other Expenditures	(2,930)	(2,290)	5,000	5,000	5,000	5,000
Total	<u>244,295</u>	<u>274,123</u>	<u>283,563</u>	<u>284,310</u>	<u>305,839</u>	<u>316,940</u>
50 Community Development						
Personnel Services	823,308	892,065	1,018,858	916,535	981,083	1,069,915
Contractual Services	133,865	170,182	226,560	175,950	167,355	167,335
Commodities	9,528	11,094	18,695	18,510	22,060	18,960
Other Expenditures	100	605	275	275	350	200
Total	<u>966,801</u>	<u>1,073,947</u>	<u>1,264,388</u>	<u>1,111,270</u>	<u>1,170,848</u>	<u>1,256,410</u>
60 Economic Development						
Personnel Services	80,533	94,052	127,456	121,835	130,309	167,513
Contractual Services	7,992	14,599	25,750	19,615	34,505	36,345
Commodities	241	619	7,150	6,900	7,000	1,250
Other Expenditures	-	9	250	150	52,700	52,700
Total	<u>88,765</u>	<u>109,280</u>	<u>160,606</u>	<u>148,500</u>	<u>224,514</u>	<u>257,808</u>
70 Police						
Personnel Services	7,078,812	7,356,294	7,651,431	7,425,470	7,908,456	8,221,738
Contractual Services	421,775	470,825	470,470	513,515	540,045	566,555
Commodities	134,878	166,625	193,150	225,960	311,165	307,825
Other Expenditures	2,118	2,473	2,525	2,850	3,475	2,450
Total	<u>7,637,582</u>	<u>7,996,217</u>	<u>8,317,576</u>	<u>8,167,795</u>	<u>8,763,141</u>	<u>9,098,568</u>

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Department & Classification
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
80 Fire						
Personnel Services	4,639,668	4,792,220	5,034,787	4,961,360	5,276,816	5,507,842
Contractual Services	365,682	472,157	424,520	522,965	458,565	458,205
Commodities	87,069	76,311	107,995	121,660	107,660	106,910
Other Expenditures	1,176	1,425	1,200	1,200	1,200	1,200
Total	<u>5,093,595</u>	<u>5,342,114</u>	<u>5,568,502</u>	<u>5,607,185</u>	<u>5,844,241</u>	<u>6,074,157</u>
90 Public Works						
Personnel Services	2,017,713	2,028,344	2,249,803	1,938,230	2,303,545	2,389,293
Contractual Services	217,938	281,473	341,320	310,685	339,865	318,505
Commodities	503,234	417,319	458,930	472,325	527,295	518,150
Other Expenditures	(675,957)	(522,956)	(598,400)	(598,380)	(598,300)	(598,300)
Total	<u>2,062,928</u>	<u>2,204,180</u>	<u>2,451,653</u>	<u>2,122,860</u>	<u>2,572,405</u>	<u>2,627,648</u>
Total General Fund	<u>18,823,152</u>	<u>19,581,196</u>	<u>20,743,610</u>	<u>20,596,930</u>	<u>24,303,115</u>	<u>25,081,185</u>
Total General Fund						
Personnel Services	\$ 15,413,365	\$ 15,970,553	\$ 17,055,427	\$ 16,289,385	\$ 17,613,455	\$ 18,420,796
Contractual Services	1,628,357	1,947,652	2,138,598	2,179,030	2,246,010	2,254,689
Commodities	749,875	698,719	811,535	867,960	1,020,250	986,980
Other Expenditures	(671,945)	(518,885)	(585,450)	(584,805)	(529,725)	(531,350)
Other Financing Uses	1,703,500	1,483,157	1,323,500	1,845,360	3,953,125	3,950,070
Total	<u>18,823,152</u>	<u>19,581,196</u>	<u>20,743,610</u>	<u>20,596,930</u>	<u>24,303,115</u>	<u>25,081,185</u>

CITY OF GENEVA, ILLINOIS
 Budget Detail by Department
 Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Department 10 - Legislative

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Mayor & Council							
502	Wages - Part-Time/Seasonal	63,469	64,952	69,840	67,240	69,900	69,840
521	Group Insurance	0	2	12	5	9	9
522	Medicare	920	942	1,010	975	1,011	1,010
523	Social Security	3,935	4,027	4,328	4,200	4,332	4,328
Total Personnel Services		68,324	69,922	75,190	72,420	75,252	75,187
544	Medical Services	-	90	-	-	-	-
559	Other Contractual Services	621	9,033	10,000	20,000	20,000	20,000
561	Postage	192	54	175	100	100	100
562	Telephone	606	703	725	705	725	725
563	Publishing	5,387	3,629	10,100	8,100	8,100	8,100
564	Printing	304	432	500	500	500	500
566	Recording Fees	444	-	150	240	150	150
571	Dues	10,507	12,617	11,525	11,620	12,175	12,175
572	Travel	384	1,370	2,500	2,000	2,000	2,000
573	Training	75	-	2,500	500	500	500
599	Other Contractual Services	-	-	10,000	-	-	-
Total Contractual Services		18,521	27,927	48,175	43,765	44,250	44,250
621	Office Supplies	410	308	1,000	500	500	500
622	Office Equipment	-	-	500	500	500	500
624	Operating Supplies	-	-	250	250	250	250
631	Clothing	-	1,028	150	150	1,200	350
632	Per Copy Charges	134	338	200	200	200	200
641	Books	-	80	-	-	-	-
Total Commodities		543	1,754	2,100	1,600	2,650	1,800
913	Community Relations	791	229	1,000	1,000	1,000	1,000
917	Employee Awards	-	1,170	1,500	1,500	1,500	1,500
Total Other Expenditures		791	1,399	2,500	2,500	2,500	2,500
Total Mayor & Council		88,179	101,002	127,965	120,285	124,652	123,737
Fire & Police Commission							
559	Other Professional Services	7,615	15,506	12,000	12,000	12,000	12,000
561	Postage	7	57	50	100	50	50
563	Publishing	-	46	650	620	600	600
571	Dues	375	375	375	375	375	375
572	Travel	120	104	150	150	150	150
573	Training	237	834	1,200	1,000	1,000	1,000
Total Contractual Services		8,354	16,921	14,425	14,245	14,175	14,175
624	Operating Supplies	28	259	500	500	500	500
Total Commodities		28	259	500	500	500	500
Total Fire & Police Commission		8,382	17,180	14,925	14,745	14,675	14,675
Total Legislative		\$ 96,562	\$ 118,183	\$ 142,890	\$ 135,030	\$ 139,327	\$ 138,412

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Department 30 - City Administrator's Office

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
501	Wages - Regular	127,151	132,058	197,184	172,000	198,556	209,194
502	Wages - Part-Time/Seasonal	-	-	19,456	18,500	19,968	20,096
521	Group Insurance	26,472	30,587	48,425	43,875	49,384	50,596
522	Medicare	1,746	1,811	3,141	2,900	3,168	3,324
523	Social Security	6,862	7,287	12,908	12,000	13,080	13,619
524	IMRF	14,665	14,270	21,782	17,850	16,647	21,278
Total Personnel Services		176,896	186,013	302,896	267,125	300,803	318,107
544	Medical Service	-	-	-	130	130	-
559	Other Professional Services	-	109	250	110	250	250
561	Postage	297	281	150	200	200	200
562	Telephone	726	541	800	800	1,600	1,600
564	Printing	180	-	250	400	250	400
571	Dues	1,829	1,948	2,175	2,175	2,500	2,500
572	Travel	-	1,252	3,000	2,000	3,000	3,000
573	Training	994	2,703	3,000	3,000	3,000	3,000
575	Publications	-	-	100	-	100	100
596	Public Transportation	-	2,340	30,000	15,000	30,000	30,000
599	Other Contractual Services	-	-	-	-	-	-
Total Contractual Services		4,025	9,175	39,725	23,815	41,030	41,050
621	Office Supplies	351	618	500	500	500	500
622	Office Equipment	-	65	500	500	500	500
623	Office Furniture	-	709	2,000	500	2,000	500
624	Operating Supplies	1,140	-	250	250	250	250
632	Per copy Charges	301	491	400	400	400	400
641	Books	-	45	-	-	150	-
663	Computer Software	108	108	150	120	150	150
Total Commodities		1,900	2,036	3,800	2,270	3,950	2,300
917	Employee Awards	150	-	-	-	250	-
Total Other Expenditures		150	-	-	-	250	-
Total City Administrator's Office		\$ 182,971	\$ 197,224	\$ 346,421	\$ 293,210	\$ 346,033	\$ 361,457

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Department 40 - Administrative Services

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Administration							
501	Wages - Regular	\$ 143,725	\$ 139,296	\$ 151,304	\$ 142,000	\$ 157,622	\$ 163,007
502	Wages - Part-Time/Seasonal	11,978	12,269	18,103	13,550	20,402	20,925
521	Group Insurance	21,199	22,074	24,779	33,370	36,418	38,273
522	Medicare	2,192	2,132	2,457	2,450	2,582	2,667
523	Social Security	9,373	9,119	10,504	10,370	11,038	11,406
524	IMRF	16,214	15,479	17,034	13,600	13,628	17,073
Total Personnel Services		204,681	200,368	224,181	215,340	241,690	253,351
544	Medical Service	210	-	-	130	-	-
559	Other Professional Services	-	-	-	30	-	-
561	Postage	243	208	150	200	200	200
562	Telephone	726	802	800	720	720	725
564	Printing	-	-	150	170	170	170
571	Dues	1,517	1,573	1,625	1,500	1,625	1,625
572	Travel	-	361	900	800	2,200	1,600
573	Training	195	672	3,215	3,200	3,215	2,750
Total Contractual Services		2,890	3,616	6,840	6,750	8,130	7,070
621	Office Supplies	144	300	400	400	400	400
622	Office Equipment	-	191	550	550	550	250
624	Operating Supplies	-	-	150	150	150	150
632	Per Copy Charges	297	446	250	170	250	250
Total Commodities		441	936	1,350	1,270	1,350	1,050
917	Employee Awards	-	50	-	-	50	-
Total Other Expenditures		-	50	-	-	50	-
Total Administration		208,012	204,971	232,371	223,360	251,220	261,471
Information Technology							
501	Wages - Regular	40,926	40,792	42,722	42,700	44,812	46,019
521	Group Insurance	9,195	10,115	10,445	10,310	10,728	11,254
522	Medicare	569	565	619	605	650	668
523	Social Security	2,430	2,414	2,649	2,575	2,779	2,853
524	IMRF	4,660	4,533	4,296	3,875	3,264	4,271
Total Personnel Services		57,779	58,419	60,731	60,065	62,233	65,065
531	Maintenance Service	18,976	7,068	9,500	9,500	9,205	9,000
559	Other Professional Services	-	-	10,000	10,000	-	-
561	Postage	-	-	100	100	100	100
562	Telephone	10,927	13,202	10,900	10,900	10,900	10,900
565	Internet	2,410	2,410	2,445	2,390	2,445	2,445
571	Dues	-	-	210	210	210	210
573	Training	-	-	1,400	400	1,400	1,400

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Department 40 - Administrative Services

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
581	Utilities	505	1,064	600	1,260	1,260	1,260
595	Rentals	3,286	3,286	3,290	3,285	3,290	3,290
Total Contractual Services		36,104	27,030	38,445	38,045	28,810	28,605
601	Maintenance Supplies	2,533	2,135	2,000	2,000	2,000	2,000
621	Office Supplies	59	154	250	200	250	250
622	Office Equipment	39	666	1,000	800	1,000	1,000
626	Janitorial Supplies	26	-	-	-	-	-
632	Per Copy Charges	-	-	50	-	50	50
663	Computer Software	1,063	2,863	1,065	1,665	1,910	1,065
Total Commodities		3,721	5,817	4,365	4,665	5,210	4,365
917	Employee Awards	-	-	-	-	250	100
Total Other Expenditures		-	-	-	-	250	100
Total Information Technology		97,604	91,266	103,541	102,775	96,503	98,135
Human Resources							
501	Wages - Regular	43,560	64,041	66,574	64,025	70,104	72,282
502	Wages - Part-Time/Seasonal	(1,128)	-	-	-	-	-
521	Group Insurance	4,394	16,792	6,586	14,110	14,794	15,553
522	Medicare	598	823	966	930	1,016	1,048
523	Social Security	2,557	3,737	4,129	3,975	4,346	4,483
524	IMRF	5,569	6,930	6,696	6,200	5,104	6,709
528	Unemployment Compensation	12,584	(12,584)	-	-	-	-
Total Personnel Services		68,135	79,739	84,951	89,240	95,364	100,075
544	Medical Service	95	-	2,750	1,500	2,750	2,750
561	Postage	202	189	275	200	275	275
563	Publishing	50	100	-	-	-	-
564	Printing	92	-	150	150	150	150
571	Dues	789	969	1,615	1,600	1,520	1,600
572	Travel	-	-	1,130	1,500	1,400	1,500
573	Training	129	219	4,640	4,000	4,000	4,000
599	Other Contractual Services	28	-	-	-	-	-
Total Contractual Services		1,386	1,477	10,560	8,950	10,095	10,275
621	Office Supplies	586	769	1,000	1,000	1,000	1,000
622	Office Equipment	389	126	300	300	300	300
624	Operating Supplies	1,137	2,268	1,500	1,500	1,500	1,500
632	Per Copy Charges	193	416	650	650	650	650
663	Computer Software	-	-	-	-	13,430	9,525
Total Commodities		2,305	3,579	3,450	3,450	16,880	12,975
917	Employee Awards	400	400	1,200	1,600	2,800	2,800

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Department 40 - Administrative Services

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Total Other Expenditures		400	400	1,200	1,600	2,800	2,800
Total Human Resources		72,226	85,194	100,161	103,240	125,139	126,125
City-Wide Services							
531 Maintenance Service		48,579	53,704	56,900	57,000	79,555	82,515
543 Legal Service		143,421	163,121	150,003	165,000	165,000	165,004
546 Janitorial Service		-	-	-	-	19,995	20,340
559 Other Professional Services		-	-	-	1,410	-	-
562 Telephone		3,582	5,860	4,060	5,700	5,700	5,700
563 Publishing		115	-	250	250	250	250
564 Printing		-	-	-	-	-	-
571 Dues		15,457	4,137	13,000	13,000	13,000	13,000
572 Travel		-	-	15	15	15	15
581 Utilities		10,286	10,089	10,500	10,500	10,500	10,500
592 General Insurance		134,260	151,176	200,500	188,000	205,500	205,500
595 Rentals		5,080	4,420	4,960	4,960	4,960	4,960
Total Contractual Services		360,780	392,507	440,188	445,835	504,475	507,784
621 Office Supplies		2,546	2,569	2,500	2,500	2,500	2,500
627 Motor Fuel & Lubricants		-	30	50	300	300	300
663 Computer Software		2,778	6,236	5,700	3,400	3,505	3,400
Total Commodities		5,324	8,835	8,250	6,200	6,305	6,200
916 Property Taxes		2,208	-	-	-	-	-
Total Other Expenditures		2,208	-	-	-	-	-
951 Transfers Out		1,703,500	1,483,157	1,323,500	1,845,360	3,953,125	3,950,070
999 Source of Reserve		-	-	-	-	-	-
Total Other Financing Uses		1,703,500	1,483,157	1,323,500	1,845,360	3,953,125	3,950,070
Total City-Wide Services		2,071,812	1,884,499	1,771,938	2,297,395	4,463,905	4,464,054
Total Administrative Services		\$ 2,449,654	\$ 2,265,930	\$ 2,208,011	\$ 2,726,770	\$ 4,936,767	\$ 4,949,785

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Department 40.44 - Finance

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Finance							
501	Wages - Regular	\$ 135,757	\$ 144,865	\$ 148,948	\$ 142,890	\$ 157,378	\$ 164,556
502	Wages - Part-Time/Seasonal	8,975	9,062	14,635	18,500	20,212	21,080
521	Group Insurance	25,731	31,334	32,601	32,275	33,614	35,647
522	Medicare	2,005	2,116	2,372	2,500	2,575	2,692
523	Social Security	8,570	9,084	10,141	10,100	11,008	11,510
524	IMRF	16,479	16,656	16,446	15,500	13,117	17,225
Total Personnel Services		<u>197,517</u>	<u>213,116</u>	<u>225,143</u>	<u>221,765</u>	<u>237,904</u>	<u>252,710</u>
541	Accounting & Auditing Service	30,657	38,312	26,900	27,150	27,150	27,150
547	Banking Service	9,972	15,163	14,800	16,680	17,000	17,000
550	Collection Service	-	-	50	50	50	50
544	Medical Services	85	90	-	-	-	-
561	Postage	707	898	960	2,000	2,000	2,000
562	Telephone	840	133	-	-	-	-
563	Publishing	300	-	-	-	-	-
564	Printing	816	559	2,000	2,250	1,500	1,500
571	Dues	2,265	1,985	2,460	2,540	2,540	2,540
572	Travel	-	217	1,000	845	820	785
573	Training	1,215	323	900	960	1,100	960
575	Publications	194	65	130	-	130	130
595	Rentals	1,814	1,535	2,280	2,280	2,280	2,280
599	Other Contractual Services	181	484	140	140	140	140
Total Contractual Services		<u>49,045</u>	<u>59,764</u>	<u>51,620</u>	<u>54,895</u>	<u>54,710</u>	<u>54,535</u>
601	Maintenance Supplies	-	-	-	-	-	-
621	Office Supplies	277	3,225	1,000	2,000	2,000	2,000
622	Office Equipment	163	-	400	-	400	400
623	Office Furniture	-	-	-	-	1,500	-
624	Operating Supplies	-	-	50	50	50	50
631	Clothing	-	-	-	-	1,400	-
632	Per Copy Charges	222	309	350	600	350	350
641	Books	-	-	-	-	-	-
663	Computer Software	-	-	-	-	2,525	1,895
Total Commodities		<u>662</u>	<u>3,534</u>	<u>1,800</u>	<u>2,650</u>	<u>8,225</u>	<u>4,695</u>
912	Bad Debt	(2,980)	(2,540)	5,000	5,000	5,000	5,000
917	Employee Awards	50	250	-	-	-	-
Total Other Expenditures		<u>(2,930)</u>	<u>(2,290)</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total Finance		<u>\$ 244,295</u>	<u>\$ 274,123</u>	<u>\$ 283,563</u>	<u>\$ 284,310</u>	<u>\$ 305,839</u>	<u>\$ 316,940</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Department 50 - Community Development

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Building Division							
501	Wages - Regular	\$ 391,846	\$ 387,204	\$ 398,424	\$ 381,000	\$ 404,581	\$ 427,150
502	Wages - Part-Time/Seasonal	-	-	-	-	-	-
521	Group Insurance	90,574	112,122	125,989	102,255	112,521	118,634
522	Medicare	5,366	5,225	5,777	5,550	5,866	6,193
523	Social Security	22,946	22,342	24,702	20,000	25,083	26,485
524	IMRF	45,860	41,987	40,063	35,500	30,971	39,639
Total Personnel Services		556,592	568,880	594,955	544,305	579,022	618,101
531	Maintenance Service	6,411	5,935	19,975	13,100	200	200
546	Janitorial Service	15,876	16,491	20,645	19,550	-	-
559	Other Professional Services	5,237	10,328	15,000	5,000	15,000	15,000
561	Postage	446	458	800	600	800	800
562	Telephone	2,969	2,925	3,515	3,515	3,515	3,515
563	Publishing	-	50	-	150	-	-
564	Printing	534	132	600	600	600	600
566	Recording Fees	260	-	-	-	-	-
571	Dues	347	490	900	1,550	1,550	1,550
572	Travel	-	128	6,484	4,250	2,000	2,000
573	Training	800	1,549	606	5,190	5,190	5,190
595	Rentals	1,727	1,461	2,220	2,200	2,220	2,200
599	Other Contractual Services	68,409	97,641	125,420	110,000	125,420	125,420
Total Contractual Services		103,017	137,590	196,165	165,705	156,495	156,475
601	Maintenance Supplies	1,231	950	3,250	3,250	3,250	3,250
621	Office Supplies	943	967	2,000	2,000	2,000	2,000
622	Office Equipment	-	320	350	350	2,510	2,510
624	Operating Supplies	1,385	-	150	150	150	150
625	Small Tools	135	324	150	150	150	150
627	Motor Fuel & Lubricants	2,179	2,876	3,380	3,695	4,190	4,190
631	Clothing	393	-	750	750	750	750
632	Per Copy Charges	743	754	1,000	1,000	1,000	1,000
641	Books	662	1,192	1,000	1,000	1,000	1,000
663	Computer Software	480	480	485	485	485	485
Total Commodities		8,151	7,862	12,515	12,830	15,485	15,485
917	Employee Awards	-	500	-	-	-	-
Total Other Expenditures		-	500	-	-	-	-
Total Building Division		667,760	714,832	803,635	722,840	751,002	790,061
Planning Division							
501	Wages - Regular	203,194	231,688	317,524	282,100	314,804	349,074
502	Wages - Part-Time/Seasonal	1,478	17,595	-	5,680	-	-
521	Group Insurance	23,064	28,288	50,161	34,950	38,146	43,640
522	Medicare	2,917	3,558	4,603	4,500	4,565	5,062
523	Social Security	12,466	15,212	19,687	18,000	19,517	21,643
524	IMRF	23,598	26,844	31,928	27,000	25,029	32,395
Total Personnel Services		266,716	323,185	423,903	372,230	402,061	451,814

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Department 50 - Community Development

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
544	Medical Service	85	90	130	130	130	130
559	Other Professional Services	7,938	19,755	16,150	1,000	1,000	1,000
561	Postage	169	349	180	180	180	180
562	Telephone	726	1,149	720	720	720	720
563	Publishing	1,636	4,275	4,820	1,320	1,320	1,320
564	Printing	92	1,500	170	170	170	170
566	Recording Fees	-	724	2,500	1,000	1,000	1,000
571	Dues	1,944	2,444	2,450	2,450	2,995	2,995
572	Travel	-	98	1,200	1,200	1,200	1,200
573	Training	530	1,435	2,075	2,075	2,145	2,145
599	Other Contractual Services	17,728	773	-	-	-	-
Total Contractual Services		30,848	32,592	30,395	10,245	10,860	10,860
621	Office Supplies	141	222	450	200	300	300
622	Office Equipment	-	-	400	150	400	400
623	Office Furniture	807	632	3,075	3,075	3,500	400
632	Per Copy Charges	429	979	850	850	850	850
641	Books	-	261	200	200	200	200
663	Computer Software	-	1,139	1,205	1,205	1,325	1,325
Total Commodities		1,377	3,232	6,180	5,680	6,575	3,475
913	Community Relations	-	105	175	175	200	200
917	Employee Awards	100	-	100	100	150	-
Total Other Expenditures		100	105	275	275	350	200
Total Planning Division		299,040	359,115	460,753	388,430	419,846	466,349
Total Community Development		\$ 966,801	\$ 1,073,947	\$ 1,264,388	\$ 1,111,270	\$ 1,170,848	\$ 1,256,410

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Department 60 - Economic Development

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
501	Wages - Regular	55,177	64,571	89,234	85,110	93,134	119,027
521	Group Insurance	15,068	17,979	22,423	21,825	22,858	28,335
522	Medicare	752	883	1,294	1,250	1,351	1,726
523	Social Security	3,215	3,775	5,533	5,500	5,774	7,380
524	IMRF	6,321	6,845	8,972	8,150	7,192	11,045
528	Unemployment Compensation	-	-	-	-	-	-
Total Personnel Services		80,533	94,052	127,456	121,835	130,309	167,513
544	Medical Service	85	-	-	-	-	-
551	Advertising	-	-	2,200	2,200	2,500	3,500
552	Data Programming Service	826	4,875	2,000	5,195	8,700	8,700
559	Other Professional Services	-	4,500	7,900	3,500	10,000	10,000
561	Postage	73	19	200	200	200	200
562	Telephone	606	617	1,440	1,440	1,440	1,440
564	Printing	-	-	250	100	200	200
571	Dues	6,304	1,346	6,350	1,155	1,155	1,155
572	Travel	-	177	550	400	450	450
573	Training	50	1,481	2,160	2,500	2,160	3,000
575	Publications	48	85	200	200	200	200
599	Other Contractual Services	-	1,500	2,500	2,725	7,500	7,500
Total Contractual Services		7,992	14,599	25,750	19,615	34,505	36,345
621	Office Supplies	120	230	500	500	500	500
622	Office Equipment	-	104	250	100	150	150
623	Office Furniture	-	-	6,000	6,000	6,000	200
632	Per Copy Charges	121	286	400	300	350	400
Total Commodities		241	619	7,150	6,900	7,000	1,250
913	Community Relations	-	9	200	150	7,700	7,700
917	Employee Awards	-	-	50	-	-	-
922	Grant Expense	-	-	-	-	45,000	45,000
Total Other Expenditures		-	9	250	150	52,700	52,700
Total Economic Development		\$ 88,765	\$ 109,280	\$ 160,606	\$ 148,500	\$ 224,514	\$ 257,808

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Department 70 - Police

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Police Services							
501	Wages - Regular	3,556,429	3,683,499	3,809,374	3,700,000	3,926,619	4,073,993
503	Overtime	256,556	393,327	397,530	393,400	397,530	397,530
504	Stand-By	21,100	12,378	20,000	15,000	20,000	20,000
521	Group Insurance	611,812	632,160	713,432	661,600	703,093	736,411
522	Medicare	53,928	55,899	61,290	58,000	62,986	65,127
525	Police/Fire Pension	1,756,100	1,756,100	1,769,975	1,769,975	1,921,130	2,017,185
Total Personnel Services		6,255,926	6,533,362	6,771,601	6,597,975	7,031,358	7,310,246
531	Maintenance Service	32,470	50,437	19,500	62,500	19,310	19,750
544	Medical Services	4,227	6,274	2,750	2,500	3,000	2,750
546	Janitorial Service	35,419	36,792	35,460	35,460	35,460	35,460
559	Other Professional Services	1,085	1,430	4,000	3,000	4,000	4,000
561	Postage	-	-	-	-	-	-
562	Telephone	15,470	14,861	21,405	18,000	21,405	21,405
564	Printing	1,923	3,475	5,135	5,000	5,135	5,135
571	Dues	1,750	1,860	2,140	2,140	4,040	2,140
572	Travel	159	743	1,450	1,200	1,450	1,450
573	Training	18,598	27,241	24,300	25,000	26,730	27,000
575	Publications	56	1,018	500	350	500	500
595	Rentals	-	-	550	550	550	550
597	Tri-City Ambulance/Tri-Com	253,287	244,882	277,880	277,880	319,565	351,525
599	Other Contractual Services	6,245	25,343	27,890	27,890	29,450	29,450
Total Contractual Services		370,689	414,356	422,960	461,470	470,595	501,115
601	Maintenance Supplies	5,487	4,581	9,015	9,000	9,015	9,015
621	Office Supplies	-	-	-	-	-	-
622	Office Equipment	-	-	2,100	2,100	2,100	1,000
624	Operating Supplies	1,438	1,153	2,400	2,400	2,400	2,400
627	Motor Fuel & Lubricants	40,740	59,547	64,650	95,760	95,760	95,760
630	Ammunition	8,910	9,264	11,750	11,750	14,000	12,000
631	Clothing	30,473	46,280	38,050	38,050	46,500	44,250
642	Periodicals	200	130	350	350	350	350
663	Computer Software	13,191	17,176	24,150	24,150	100,155	102,000
Total Commodities		100,438	138,132	152,465	183,560	270,280	266,775
917	Employee Awards	1,968	2,219	1,975	2,300	2,375	1,900
Total Other Expenditures		1,968	2,219	1,975	2,300	2,375	1,900
Total Police Services		6,729,021	7,088,069	7,349,001	7,245,305	7,774,608	8,080,036

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Department 70 - Police

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Records							
501	Wages - Regular	477,765	480,308	493,831	484,500	516,776	529,112
502	Wages - Part-Time/Seasonal	9,288	8,906	9,432	9,300	9,680	10,000
503	Overtime	918	2,195	2,500	1,500	2,500	2,500
521	Group Insurance	133,757	150,887	155,574	148,145	151,480	159,228
522	Medicare	6,445	6,576	7,332	6,900	7,670	7,854
523	Social Security	28,028	28,118	31,357	29,450	32,796	33,581
524	IMRF	54,370	52,892	49,908	44,500	40,396	49,333
Total Personnel Services		<u>710,572</u>	<u>729,882</u>	<u>749,934</u>	<u>724,295</u>	<u>761,298</u>	<u>791,608</u>
531	Maintenance Service	12,815	13,306	15,235	15,235	20,715	15,800
544	Medical Service	-	325	500	500	500	500
559	Other Professional Services	2,212	2,288	2,030	2,030	2,030	2,050
561	Postage	577	2,713	3,235	2,000	3,235	3,235
562	Telephone	5,417	5,488	3,000	4,500	3,000	3,000
564	Printing	135	285	170	-	170	170
572	Travel	-	10	1,250	300	1,250	1,250
573	Training	145	403	2,600	1,000	2,600	2,600
581	Utilities	433	427	395	395	395	395
595	Rentals	7,205	5,980	6,740	5,930	5,900	6,740
599	Other Contractual Services	12,594	3,854	4,155	4,155	4,155	4,200
Total Contractual Services		<u>41,533</u>	<u>35,078</u>	<u>39,310</u>	<u>36,045</u>	<u>43,950</u>	<u>39,940</u>
601	Maintenance Supplies	-	330	-	-	-	-
621	Office Supplies	8,774	7,750	11,450	11,450	11,450	11,450
622	Office Equipment	5,150	16	2,450	2,450	2,500	2,500
623	Office Furniture	998	2,646	2,600	2,600	2,600	2,600
624	Operating Supplies	3,404	2,757	4,200	4,200	4,200	4,200
631	Clothing	2,477	1,760	3,100	3,100	3,100	3,100
632	Per Copy Charges	3,249	3,264	3,000	3,000	3,000	3,000
663	Computer Software	9,362	9,073	12,185	13,000	12,335	12,500
Total Commodities		<u>33,413</u>	<u>27,597</u>	<u>38,985</u>	<u>39,800</u>	<u>39,185</u>	<u>39,350</u>
917	Employee Awards	150	254	550	550	1,100	550
Total Other Expenditures		<u>150</u>	<u>254</u>	<u>550</u>	<u>550</u>	<u>1,100</u>	<u>550</u>
Total Records		<u>785,668</u>	<u>792,811</u>	<u>828,779</u>	<u>800,690</u>	<u>845,533</u>	<u>871,448</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Department 70 - Police

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Community Service							
501	Wages - Regular	63,036	44,472	52,748	48,100	53,620	55,364
502	Wages - Part-Time/Seasonal	16,320	21,990	40,500	24,500	28,350	28,350
503	Overtime	365	1,030	3,000	3,400	3,000	3,000
504	Stand-By	2,905	1,100	2,000	2,400	2,000	2,500
521	Group Insurance	16,598	14,406	18,330	16,550	17,400	18,199
522	Medicare	1,161	966	1,422	750	1,261	1,293
523	Social Security	4,963	4,131	6,090	3,000	5,392	5,530
524	IMRF	6,966	4,957	5,806	4,500	4,777	5,648
Total Personnel Services		<u>112,313</u>	<u>93,050</u>	<u>129,896</u>	<u>103,200</u>	<u>115,800</u>	<u>119,884</u>
550	Collection Service	-	21	200	-	200	200
562	Telephone	912	1,082	1,000	1,000	1,000	1,000
599	Other Contractual Services	8,640	20,288	7,000	15,000	24,300	24,300
Total Contractual Services		<u>9,552</u>	<u>21,391</u>	<u>8,200</u>	<u>16,000</u>	<u>25,500</u>	<u>25,500</u>
624	Operating Supplies	488	608	900	1,000	900	900
631	Clothing	539	288	800	1,600	800	800
Total Commodities		<u>1,027</u>	<u>896</u>	<u>1,700</u>	<u>2,600</u>	<u>1,700</u>	<u>1,700</u>
Total Community Service		<u>122,893</u>	<u>115,337</u>	<u>139,796</u>	<u>121,800</u>	<u>143,000</u>	<u>147,084</u>
Total Police		<u>\$ 7,637,582</u>	<u>\$ 7,996,217</u>	<u>\$ 8,317,576</u>	<u>\$ 8,167,795</u>	<u>\$ 8,763,141</u>	<u>\$ 9,098,568</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Department 80 - Fire

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Command							
501	Wages - Regular	819,898	800,581	868,258	819,205	905,262	930,259
521	Group Insurance	222,913	222,227	231,084	207,650	219,228	228,903
522	Medicare	11,457	11,109	12,590	12,000	13,126	13,489
523	Social Security	10,572	10,719	12,026	11,000	12,644	12,996
524	IMRF	20,656	20,082	19,503	18,350	14,846	19,452
Total Personnel Services		1,085,495	1,064,717	1,143,461	1,068,205	1,165,106	1,205,099
531	Maintenance Service	5,841	5,964	23,500	18,020	18,005	17,645
544	Medical Service	1,392	-	1,470	1,470	2,025	2,025
559	Other Professional Services	216	435	245	500	300	300
561	Postage	99	84	300	175	175	175
562	Telephone	11,121	78,096	12,470	86,000	13,490	13,490
564	Printing	49	150	150	100	100	100
571	Dues	4,971	5,018	5,080	5,080	5,650	5,650
572	Travel	-	5,578	1,000	1,000	1,000	1,000
573	Training	636	648	500	500	1,245	1,245
595	Rentals	1,640	1,388	1,515	1,515	1,515	1,515
597	Tri-City Ambulance/Tri-Com	246,558	254,071	269,055	266,025	284,580	284,580
Total Contractual Services		272,522	351,432	315,285	380,385	328,085	327,725
601	Maintenance Supplies	35	51	500	300	300	300
621	Office Supplies	1,452	1,491	1,500	1,500	1,500	1,500
622	Office Equipment	1,232	400	300	300	300	300
624	Operating Supplies	92	229	500	500	500	500
631	Clothing	1,648	1,682	2,100	2,100	3,100	3,100
632	Per Copy Charges	522	499	750	500	500	500
Total Commodities		4,980	4,351	5,650	5,200	6,200	6,200
917	Employee Awards	1,176	1,425	1,200	1,200	1,200	1,200
Total Other Expenditures		1,176	1,425	1,200	1,200	1,200	1,200
Total Command		1,364,174	1,421,926	1,465,596	1,454,990	1,500,591	1,540,224
Fire Services							
501	Wages - Regular	1,630,878	1,705,330	1,748,534	1,700,000	1,849,911	1,943,491
503	Overtime	224,467	313,937	213,530	260,000	217,310	222,745
506	Wages - Meetings	4,028	3,964	5,000	5,000	5,000	5,000
513	POC Holiday	4,248	5,147	6,000	6,000	6,000	6,000
514	Overnight Duty	276,649	305,298	375,000	375,000	375,000	384,375
515	Still Alarms	32,994	36,121	36,000	36,000	37,800	39,690
516	Training	4,094	12,794	14,400	14,400	14,400	14,400
521	Group Insurance	519,913	484,367	545,884	531,080	486,509	509,975
522	Medicare	30,797	32,022	34,780	25,000	34,260	37,931
523	Social Security	20,131	22,549	27,058	21,500	27,170	27,866
525	Police/Fire Pension	805,975	805,975	885,140	919,175	1,058,350	1,111,270
Total Personnel Services		3,554,173	3,727,503	3,891,326	3,893,155	4,111,710	4,302,743

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Department 80 - Fire

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
531	Maintenance Service	2,512	4,784	6,500	6,500	6,500	6,500
544	Medical Service	9,860	6,126	16,180	20,610	22,400	22,400
572	Travel	-	118	1,000	1,000	1,740	1,740
573	Training	15,468	20,789	21,000	22,155	41,985	41,985
Total Contractual Services		27,840	31,817	44,680	50,265	72,625	72,625
601	Maintenance Supplies	2,370	4,497	5,000	5,000	5,000	5,000
624	Operating Supplies	20,052	20,269	22,050	22,050	19,000	19,000
625	Small Tools	3,947	31	5,000	5,000	5,000	5,000
627	Motor Fuel & Lubricants	11,265	18,620	19,235	32,575	32,575	32,575
631	Clothing	28,828	14,995	37,250	37,250	25,750	25,000
641	Books	166	99	500	500	500	500
Total Commodities		66,628	58,511	89,035	102,375	87,825	87,075
Total Fire Services		3,648,641	3,817,831	4,025,041	4,045,795	4,272,160	4,462,443
Facility Maintenance							
531	Maintenance Service	39,755	61,183	45,000	55,000	45,000	45,000
581	Utilities	764	784	745	805	815	815
595	Rentals	525	955	950	950	950	950
599	Other Contractual Services	770	793	1,000	810	840	840
Total Contractual Services		41,813	63,714	47,695	57,565	47,605	47,605
601	Maintenance Supplies	9,382	8,858	6,800	7,150	7,000	7,000
624	Operating Supplies	220	108	1,450	1,750	1,450	1,450
626	Janitorial Supplies	5,629	4,234	3,500	3,500	3,500	3,500
Total Commodities		15,231	13,201	11,750	12,400	11,950	11,950
Total Facility Maintenance		57,044	76,915	59,445	69,965	59,555	59,555
GEMA							
531	Maintenance Service	12,434	15,600	4,560	25,080	4,660	4,660
559	Other Professional Services	4,000	4,000	4,000	4,000	4,000	4,000
562	Telephone	7,073	5,594	7,300	4,670	590	590
573	Training	-	-	1,000	1,000	1,000	1,000
Total Contractual Services		23,507	25,194	16,860	34,750	10,250	10,250
622	Office Equipment	-	-	-	-	-	-
624	Operating Supplies	144	-	650	650	650	650
627	Motor Fuel & Lubricants	35	248	125	250	250	250
631	Clothing	51	-	785	785	785	785
Total Commodities		230	248	1,560	1,685	1,685	1,685
Total GEMA		23,736	25,442	18,420	36,435	11,935	11,935
Total Fire		\$ 5,093,595	\$ 5,342,114	\$ 5,568,502	\$ 5,607,185	\$ 5,844,241	\$ 6,074,157

CITY OF GENEVA, ILLINOIS
Budget Detail by Division
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Division 91 - Streets & Walks

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
General Maintenance							
501	Wages - Regular	\$ 905,629	\$ 931,369	\$ 988,799	\$ 860,000	\$ 1,036,829	\$ 1,061,083
502	Wages - Part-Time/Seasonal	-	-	6,960	6,960	19,800	19,800
503	Overtime	83,305	41,894	84,665	84,665	84,665	84,665
504	Stand-By	51,900	53,770	76,635	76,635	76,635	76,635
521	Group Insurance	296,140	324,885	373,780	304,910	346,832	361,135
522	Medicare	14,494	13,975	16,778	12,470	17,662	18,013
523	Social Security	61,965	61,187	71,669	53,350	75,486	76,942
524	IMRF	120,437	111,694	115,637	79,850	88,878	113,437
Total Personnel Services		1,533,869	1,538,775	1,734,923	1,478,840	1,746,787	1,811,710
531	Maintenance Service	55,937	58,583	103,975	103,975	104,125	104,525
544	Medical Service	1,215	1,080	1,330	1,330	1,330	1,330
546	Janitorial Service	2,401	2,501	2,540	2,540	2,540	2,540
559	Other Professional Services	381	261	500	500	1,000	1,000
561	Postage	9	48	250	250	250	250
562	Telephone	2,070	2,279	3,600	3,600	3,600	3,600
563	Publishing	94	201	300	300	300	300
564	Printing	160	73	100	100	100	100
571	Dues	296	666	890	890	890	890
572	Travel	1,475	675	540	540	540	540
573	Training	3,718	2,506	3,200	3,200	7,200	7,200
581	Utilities	76	76	160	160	160	160
582	Street Lighting	462	617	600	600	600	600
584	Landfill Charges	297	3,932	3,000	3,000	3,000	3,000
595	Rentals	2,058	2,477	3,170	2,770	3,580	3,580
599	Other Contractual Services	128	132	500	500	500	500
Total Contractual Services		70,776	76,107	124,655	124,255	129,715	130,115
601	Maintenance Supplies	22,149	27,503	36,610	36,610	36,610	36,610
621	Office Supplies	401	826	800	1,100	800	800
622	Office Equipment	346	391	1,500	1,500	1,500	500
624	Operating Supplies	17,635	12,073	23,560	23,060	23,560	23,560
625	Small Tools	2,876	1,847	6,000	6,000	6,000	6,000
626	Janitorial Supplies	266	22	400	400	400	400
627	Motor Fuel & Lubricants	24,723	51,446	49,800	60,605	60,605	60,605
631	Clothing	6,160	6,592	8,800	8,800	10,000	10,000
632	Per Copy Charges	269	267	480	480	480	480
663	Computer Software	12,482	8,976	13,480	13,480	13,480	13,480
Total Commodities		87,307	109,943	141,430	152,035	153,435	152,435
910	Capitalized Assets	(677,317)	(524,106)	(600,000)	(600,000)	(600,000)	(600,000)
917	Employee Awards	660	150	600	600	600	600
Total Other Expenditures		(676,657)	(523,956)	(599,400)	(599,400)	(599,400)	(599,400)
Total General Maintenance		1,015,294	1,200,869	1,401,608	1,155,730	1,430,537	1,494,860

CITY OF GENEVA, ILLINOIS
Budget Detail by Division
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Division 91 - Streets & Walks

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Snow Control							
559	Other Professional Services	2,614	2,592	2,800	2,800	3,000	3,000
Total Contractual Services		<u>2,614</u>	<u>2,592</u>	<u>2,800</u>	<u>2,800</u>	<u>3,000</u>	<u>3,000</u>
601	Maintenance Supplies	327,161	194,552	178,350	178,350	220,305	220,305
624	Operating Supplies	-	-	700	-	700	700
625	Small Tools	26	-	100	100	100	100
Total Commodities		<u>327,187</u>	<u>194,552</u>	<u>179,150</u>	<u>178,450</u>	<u>221,105</u>	<u>221,105</u>
Total Snow & Ice Control		<u>329,801</u>	<u>197,144</u>	<u>181,950</u>	<u>181,250</u>	<u>224,105</u>	<u>224,105</u>
Forestry							
531	Maintenance Service	125	33	2,000	1,800	2,000	2,000
559	Other Professional Services	-	-	3,000	-	3,000	3,000
564	Printing	-	-	500	-	500	500
571	Dues & Subscriptions	575	575	600	575	600	600
587	Mosquito Abatement	50,538	50,538	60,000	60,000	60,000	60,000
Total Contractual Services		<u>51,238</u>	<u>51,146</u>	<u>66,100</u>	<u>62,375</u>	<u>66,100</u>	<u>66,100</u>
601	Maintenance Supplies	560	217	1,000	1,000	1,000	1,000
624	Operating Supplies	88	-	600	600	600	600
625	Small Tools	467	1,957	4,000	4,000	4,000	4,000
627	Motor Fuel & Lubricants	281	158	205	205	205	205
Total Commodities		<u>1,396</u>	<u>2,332</u>	<u>5,805</u>	<u>5,805</u>	<u>5,805</u>	<u>5,805</u>
Total Forestry		<u>52,634</u>	<u>53,478</u>	<u>71,905</u>	<u>68,180</u>	<u>71,905</u>	<u>71,905</u>
Total Streets & Walks		<u>\$ 1,397,729</u>	<u>\$ 1,451,492</u>	<u>\$ 1,655,463</u>	<u>\$ 1,405,160</u>	<u>\$ 1,726,547</u>	<u>\$ 1,790,870</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Division
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Division 91.50 - Fleet Maintenance

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Fleet Maintenance							
501	Wages - Regular	\$ 131,717	\$ 141,696	\$ 144,662	\$ 139,000	\$ 153,273	\$ 156,295
502	Wages - Part Time	-	-	-	-	10,375	10,649
503	Overtime	356	532	1,215	1,215	1,215	1,215
521	Group Insurance	21,931	26,283	26,096	25,615	40,543	42,417
522	Medicare	1,881	2,024	2,115	2,115	2,390	2,439
523	Social Security	8,040	8,653	9,043	8,750	10,221	10,425
524	IMRF	15,434	15,478	14,668	13,500	12,135	14,616
Total Personnel Services		179,359	194,666	197,799	190,195	230,152	238,056
531	Maintenance Service	32,310	54,782	66,000	66,000	66,000	66,000
544	Medical Services	75	50	-	-	-	-
562	Telephone	789	710	1,020	1,020	1,020	1,020
571	Dues	196	586	510	510	580	510
572	Travel	-	22	-	-	-	-
573	Training	225	624	3,500	3,000	3,500	3,500
595	Rentals	1,117	1,361	1,390	1,560	1,560	1,560
599	Other Contractual Services	26	360	1,000	600	1,000	1,000
Total Contractual Services		34,739	58,496	73,420	72,690	73,660	73,590
601	Maintenance Supplies	55,523	79,874	78,000	80,000	78,000	78,000
622	Office Equipment	-	-	2,000	2,300	-	-
624	Operating Supplies	4,086	3,084	10,685	10,600	10,685	10,685
625	Small Tools	1,420	1,524	3,200	3,200	3,200	3,200
626	Janitorial Supplies	-	293	500	500	500	500
627	Motor Fuel & Lubricants	2,835	5,678	10,620	10,470	10,470	10,470
631	Clothing	2,258	1,585	1,650	1,600	1,875	1,650
663	Computer Software	2,081	3,956	3,570	3,600	3,570	3,570
Total Commodities		68,202	95,995	110,225	112,270	108,300	108,075
Total Fleet Maintenance		\$ 282,301	\$ 349,156	\$ 381,444	\$ 375,155	\$ 412,112	\$ 419,721

CITY OF GENEVA, ILLINOIS
Budget Detail by Division
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Division 93 - Engineering/Division 94 - Storm Drainage

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Engineering							
501	Wages - Regular	182,985	168,708	179,016	148,000	190,691	196,490
502	Wages - Part-time/Seasonal	-	-	-	-	1,089	1,262
521	Group Insurance	38,264	37,614	41,428	33,860	40,809	42,742
522	Medicare	2,551	2,349	2,596	2,200	2,781	2,501
523	Social Security	10,790	10,002	11,034	9,200	11,869	10,625
524	IMRF	20,477	19,512	18,008	14,000	14,538	18,237
Total Personnel Services		255,066	238,184	252,082	207,260	261,777	271,857
531	Maintenance Service	723	649	1,810	1,610	1,810	1,810
542	Engineering Service	40,360	78,340	50,000	30,000	40,000	20,000
544	Medical Service	-	140	90	260	130	130
546	Janitorial Service	2,401	2,501	2,520	2,700	2,520	2,520
559	Other Professional Services	742	314	50	100	50	50
561	Postage	404	846	505	505	505	505
562	Telephone	7,298	2,100	7,500	2,000	7,680	7,500
563	Publishing	133	839	500	400	1,000	500
564	Printing	-	-	250	250	250	250
566	Recording Fees	80	-	350	-	350	350
571	Dues	336	1,577	590	590	590	590
572	Travel	-	801	1,080	1,080	1,540	1,080
573	Training	807	1,983	3,300	3,300	3,850	3,300
595	Rentals	754	629	800	700	800	800
Total Contractual Services		54,037	90,720	69,345	43,495	61,075	39,385
601	Maintenance Supplies	-	-	100	100	100	100
621	Office Supplies	436	499	1,000	600	1,000	1,000
622	Office Equipment	344	607	1,000	1,200	1,000	1,000
624	Operating Supplies	130	124	950	700	2,400	950
626	Janitorial Supplies	-	7	50	15	50	50
627	Motor Fuel & Lubricants	1,903	3,654	3,765	5,625	11,295	5,625
631	Clothing	654	986	1,350	1,700	2,150	1,350
632	Per Copy Charge	269	267	360	150	360	360
641	Books	-	-	-	-	-	-
Total Commodities		3,737	6,145	8,575	10,090	18,355	10,435
917	Employee Awards	200	-	-	20	100	100
Total Other Expenditures		200	-	-	20	100	100
Total Engineering		313,040	335,049	330,002	260,865	341,307	321,777
GIS							
501	Wages - Regular	7,074	10,831	14,072	13,650	15,101	15,611
503	Wages - Overtime	-	-	-	10	-	-
521	Group Insurance	1,782	2,704	3,420	3,390	3,485	3,655
522	Medicare	97	148	204	200	220	227
523	Social Security	416	631	873	850	936	968
524	IMRF	845	1,147	1,416	1,300	1,243	1,449
Total Personnel Services		10,214	15,461	19,985	19,400	20,985	21,910

CITY OF GENEVA, ILLINOIS
Budget Detail by Division
Fiscal Year Ending April 30, 2024 & 2025

Fund 100 - General Fund

Division 93 - Engineering/Division 94 - Storm Drainage

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
531	Maintainance Services	-	-	-	-	100	100
562	Telephone	-	-	-	-	180	180
571	Dues & Subscriptions	-	-	-	-	35	35
573	Training & Professional Development	-	-	-	70	1,000	1,000
Total Contractual Services		-	-	-	70	1,315	1,315
621	Office Supplies	-	-	245	65	500	500
622	Office Equipment	-	-	-	-	300	300
631	Clothing	-	-	-	110	180	180
663	Computer Software	-	-	-	-	5,815	5,815
Total Commodities		-	-	245	175	6,795	6,795
Total GIS		10,214	15,461	20,230	19,645	29,095	30,020
Storm Drainage							
501	Wages - Regular	26,195	27,804	29,757	28,950	30,581	31,485
503	Overtime	41	12	-	50	-	-
504	Stand-By	-	138	-	125	-	-
521	Group Insurance	8,098	8,698	9,986	8,440	8,525	8,941
522	Medicare	341	(2)	432	420	445	458
523	Social Security	1,550	1,640	1,845	1,800	1,897	1,953
524	IMRF	2,980	2,967	2,994	2,750	2,396	2,923
Total Personnel Services		39,206	41,257	45,014	42,535	43,844	45,760
599	Other Contractual Services	4,534	2,411	5,000	5,000	5,000	5,000
Total Contractual Services		4,534	2,411	5,000	5,000	5,000	5,000
601	Maintenance Supplies	13,940	5,801	11,000	11,000	11,000	11,000
624	Operating Supplies	1,464	2,552	2,500	2,500	2,500	2,500
Total Commodities		15,404	8,353	13,500	13,500	13,500	13,500
914	State/Federal Permit Fees	500	1,000	1,000	1,000	1,000	1,000
Total Other Expenditures		500	1,000	1,000	1,000	1,000	1,000
Total Storm Drainage		59,644	53,021	64,514	62,035	63,344	65,260
Total Engineering & Storm Drainage		\$ 382,898	\$ 403,532	\$ 414,746	\$ 342,545	\$ 433,746	\$ 417,057

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 214 - Motor Fuel Tax Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
445	Motor Fuel Tax	\$ 769,609	\$ 856,892	\$ 802,000	\$ 825,000	\$ 825,000	\$ 825,000
448	State/Local Grants	708,303	472,202	236,105	472,210	-	-
Total Intergovernmental Revenues		<u>1,477,911</u>	<u>1,329,094</u>	<u>1,038,105</u>	<u>1,297,210</u>	<u>825,000</u>	<u>825,000</u>
481	Interest Income	2,043	(22,552)	5,000	45,000	40,000	40,000
Total Other Revenues		<u>2,043</u>	<u>(22,552)</u>	<u>5,000</u>	<u>45,000</u>	<u>40,000</u>	<u>40,000</u>
499	Reappropriation	-	-	-	-	1,151,605	-
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,151,605</u>	<u>-</u>
Total Revenues and Other Financing Sources		<u>\$ 1,479,954</u>	<u>\$ 1,306,542</u>	<u>\$ 1,043,105</u>	<u>\$ 1,342,210</u>	<u>\$ 2,016,605</u>	<u>\$ 865,000</u>
Expenditures and Other Financing Uses							
920	Reimbursed MFT Expenditures	\$ 677,317	\$ 524,106	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
951	Interfund Transfers Out	-	-	-	-	1,416,605	-
Total Other Expenditures		<u>677,317</u>	<u>524,106</u>	<u>600,000</u>	<u>600,000</u>	<u>2,016,605</u>	<u>600,000</u>
999	Source of Reserves	-	-	443,105	-	-	265,000
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>443,105</u>	<u>-</u>	<u>-</u>	<u>265,000</u>
Total Expenditures and Other Financing Uses		<u>\$ 677,317</u>	<u>\$ 524,106</u>	<u>\$ 1,043,105</u>	<u>\$ 600,000</u>	<u>\$ 2,016,605</u>	<u>\$ 865,000</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 216 - Cultural Arts Commission Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
481	Interest Income	\$ 11	\$ 12	\$ 50	\$ 400	\$ 400	\$ 400
486	Donations	100	350	4,000	200	200	200
487	Special Event Fees	-	2,340	3,750	3,940	3,750	3,750
489	Miscellaneous	-	2	200	-	-	-
Total Other Revenue		111	2,704	8,000	4,540	4,350	4,350
491	Transfers In - General	-	10,000	10,000	10,000	10,000	10,000
499	Reappropriation	-	-	12,830	-	15,075	15,075
Total Other Financing Sources		-	10,000	22,830	10,000	25,075	25,075
Total Revenues and Other Financing Sources		\$ 111	\$ 12,704	\$ 30,830	\$ 14,540	\$ 29,425	\$ 29,425
Expenditures and Other Financing Uses							
547	Banking Service	\$ -	\$ 53	\$ 150	\$ 150	\$ 150	\$ 150
551	Advertising	-	-	50	-	50	50
559	Other Professional Services	-	-	550	-	550	550
561	Postage	-	1	-	-	-	-
564	Printing	-	1,768	2,625	900	1,400	1,400
565	Internet	21	21	25	25	25	25
571	Dues & Subscriptions	100	100	100	100	100	100
572	Travel & Meals	-	-	-	-	-	-
573	Training & Professional Development	-	-	-	-	-	-
595	Rentals	2,246	1,967	1,730	2,220	2,600	2,600
598	Program Support	-	-	-	-	-	-
599	Other Contractual Services	7,495	4,887	23,600	8,300	22,000	22,000
Total Contractual Services		9,862	8,797	28,830	11,695	26,875	26,875
621	Office Supplies	-	12	250	25	500	500
624	Operating Supplies	-	-	200	150	500	500
632	Copy Charges	-	-	100	10	100	100
Total Commodities		-	12	550	185	1,100	1,100
913	Community Relations	-	4,575	1,450	1,450	1,450	1,450
Total Other Expenditures		-	4,575	1,450	1,450	1,450	1,450
Total Expenditures and Other Financing Uses		\$ 9,862	\$ 13,385	\$ 30,830	\$ 13,330	\$ 29,425	\$ 29,425

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 217 - SPAC Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
469	Sale of Materials	\$ 975	\$ 1,050	\$ 1,820	\$ 1,110	\$ 1,500	\$ 1,500
Total Service Charges		975	1,050	1,820	1,110	1,500	1,500
481	Interest Income	62	2	200	90	150	150
486	Donations	500	50	6,500	500	500	600
487	Special Event Fees	2,225	3,214	4,000	4,000	4,000	4,000
489	Miscellaneous Income	-	-	250	250	250	250
Total Other Revenues		2,787	3,265	10,950	4,840	4,900	5,000
491	Transfers In - General Fund	3,500	3,500	3,500	3,500	3,500	3,500
499	Reappropriation	-	-	9,060	-	10,430	5,330
Total Other Financing Sources		3,500	3,500	12,560	3,500	13,930	8,830
Total Revenues and Other Financing Sources		\$ 7,262	\$ 7,815	\$ 25,330	\$ 9,450	\$ 20,330	\$ 15,330
Expenditures and Other Financing Uses							
547	Banking Service	\$ -	\$ 2	\$ 200	\$ 10	\$ 200	\$ 200
559	Other Professional Services	-	-	10,000	10,000	5,000	-
561	Postage	8	-	145	-	145	145
564	Printing	-	-	-	-	-	-
571	Dues & Subscriptions	100	100	100	100	100	100
572	Travel & Meals	-	-	1,800	1,400	1,800	1,800
595	Rentals	-	-	-	-	-	-
599	Other Contractual Services	-	-	-	-	-	-
Total Contractual Services		108	102	12,245	11,510	7,245	2,245
621	Office Supplies	-	-	60	50	60	60
624	Operating Supplies	2,480	4,189	13,000	4,000	13,000	13,000
632	Per Copy Charges	-	-	25	25	25	25
Total Commodities		2,480	4,189	13,085	4,075	13,085	13,085
999	Source of Reserves	-	-	-	-	-	-
Total Other Financing Uses		-	-	-	-	-	-
Total Expenditures and Other Financing Uses		\$ 2,588	\$ 4,291	\$ 25,330	\$ 15,585	\$ 20,330	\$ 15,330

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 218 - Beautification Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
481	Interest Income	\$ 5	\$ 6	\$ 5	\$ 200	\$ 200	\$ 200
486	Donations	7,290	6,305	3,650	5,500	3,500	3,500
Total Other Revenues		<u>7,295</u>	<u>6,311</u>	<u>3,655</u>	<u>5,700</u>	<u>3,700</u>	<u>3,700</u>
491	Transfers In - General	-	10,000	10,000	10,000	10,000	10,000
499	Reappropriation	-	-	4,690	-	5,110	4,560
Total Other Financing Sources		<u>-</u>	<u>10,000</u>	<u>14,690</u>	<u>10,000</u>	<u>15,110</u>	<u>14,560</u>
Total Revenues and Other Financing Sources		<u>\$ 7,295</u>	<u>\$ 16,311</u>	<u>\$ 18,345</u>	<u>\$ 15,700</u>	<u>\$ 18,810</u>	<u>\$ 18,260</u>
Expenditures and Other Financing Uses							
531	Maintenance Services	\$ 1,179	\$ 1,141	\$ 5,500	\$ 4,600	\$ 3,250	\$ 5,700
547	Banking Services	11	30	25	30	30	30
561	Postage	-	-	500	-	-	-
564	Printing	-	-	300	-	-	-
599	Other Contractual Services	400	-	-	-	-	-
Total Contractual Services		<u>1,590</u>	<u>1,171</u>	<u>6,325</u>	<u>4,630</u>	<u>3,280</u>	<u>5,730</u>
624	Operating Supplies	7,994	8,953	12,020	10,815	15,530	12,530
Total Commodities		<u>7,994</u>	<u>8,953</u>	<u>12,020</u>	<u>10,815</u>	<u>15,530</u>	<u>12,530</u>
Total Expenditures and Other Financing Uses		<u>\$ 9,584</u>	<u>\$ 10,124</u>	<u>\$ 18,345</u>	<u>\$ 15,445</u>	<u>\$ 18,810</u>	<u>\$ 18,260</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 219 - Tourism Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
414	Hotel/Motel Tax	\$ 145,921	\$ 284,457	\$ 255,000	\$ 290,000	\$ 290,000	\$ 290,000
Total Taxes		145,921	284,457	255,000	290,000	290,000	290,000
481	Interest Income	36	45	50	1,500	1,500	1,500
Total Other Revenues		36	45	50	1,500	1,500	1,500
499	Reappropriation	-	-	67,935	-	-	-
Total Other Financing Sources		-	-	67,935	-	-	-
Total Revenues and Other Financing Sources		\$ 145,957	\$ 284,502	\$ 322,985	\$ 291,500	\$ 291,500	\$ 291,500
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 30,653	\$ 33,707	\$ 42,866	\$ 41,250	\$ 44,844	\$ 46,348
502	Wages - Part-Time/Seasonal	24,247	23,166	-	-	-	-
521	Group Insurance	7,175	8,330	9,875	9,617	10,081	10,601
522	Medicare	771	797	622	600	650	672
523	Social Security	3,297	3,409	2,658	2,600	2,780	2,874
524	IMRF	3,530	3,668	4,311	8,993	3,401	4,301
528	Unemployment Compensation	-	-	-	-	-	-
Total Personnel Services		69,672	73,078	60,332	63,060	61,756	64,796
531	Maintenance Services	5,819	6,888	8,963	8,963	8,960	8,964
543	Legal Service	-	252	-	-	5,004	-
559	Other Professional Services	-	4,500	-	-	-	-
561	Postage	-	-	50	-	50	50
564	Printing	22	511	2,100	1,000	1,500	1,000
571	Dues & Subscriptions	203	313	150	215	215	215
572	Travel & Meals	-	7	250	150	150	150
573	Training & Professional Development	15	-	200	210	200	200
575	Publications	-	-	100	-	50	50
598	Program Support	74,388	164,943	242,150	239,000	182,200	182,200
599	Other Contractual Services	1,304	-	8,340	4,620	6,500	6,500
Total Contractual Services		81,751	177,413	262,303	254,158	204,829	199,329
621	Office Supplies	-	54	150	150	150	150
624	Operating Supplies	-	-	50	50	50	50
632	Per Copy Charges	-	-	150	150	150	150
663	Computer Software	-	-	-	85	85	85
Total Commodities		-	54	350	435	435	435
815	Improvement Other than Buildings	-	34,616	-	-	-	-
Total Capital Outlay		-	34,616	-	-	-	-
999	Source of Reserves	-	-	-	-	24,480	26,940
Total Other Financing Uses		-	-	-	-	24,480	26,940
Total Expenditures and Other Financing Uses		\$ 151,423	\$ 285,161	\$ 322,985	\$ 317,653	\$ 291,500	\$ 291,500

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 220 - ARPA Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
447	Federal Grants	\$ -	\$ -	\$ -	\$ 371,485	\$ 803,520	\$ -
Total Intergovernmental Revenues		<u>-</u>	<u>-</u>	<u>-</u>	<u>371,485</u>	<u>803,520</u>	<u>-</u>
481	Interest Income	-	(18,861)	-	2,500	2,000	1,000
Total Other Revenues		<u>-</u>	<u>(18,861)</u>	<u>-</u>	<u>2,500</u>	<u>2,000</u>	<u>1,000</u>
499	Reappropriation	-	-	-	-	-	-
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Sources		<u>\$ -</u>	<u>\$ (18,861)</u>	<u>\$ -</u>	<u>\$ 373,985</u>	<u>\$ 805,520</u>	<u>\$ 1,000</u>
Expenditures and Other Financing Uses							
951	Transfers Out	\$ -	\$ -	\$ -	\$ 371,485	\$ 803,520	\$ -
999	Sources of Reserves	-	-	-	-	2,000	1,000
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>	<u>371,485</u>	<u>805,520</u>	<u>1,000</u>
Total Expenditures and Other Financing Uses		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 371,485</u>	<u>\$ 805,520</u>	<u>\$ 1,000</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 235 - Restricted Police Fines Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
440	Sales Tax	\$ 19,019	\$ 34,122	\$ 21,400	\$ 30,000	\$ 30,000	\$ 30,000
Total Taxes		<u>19,019</u>	<u>34,122</u>	<u>21,400</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
457	Restricted Police Fines	28,811	23,070	27,500	23,500	23,500	23,500
Total Fines & Forfeits		<u>28,811</u>	<u>23,070</u>	<u>27,500</u>	<u>23,500</u>	<u>23,500</u>	<u>23,500</u>
499	Reappropriation	-	-	23,315	-	18,195	-
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>23,315</u>	<u>-</u>	<u>18,195</u>	<u>-</u>
Total Revenues and Other Financing Sources		<u>\$ 47,831</u>	<u>\$ 57,191</u>	<u>\$ 72,215</u>	<u>\$ 53,500</u>	<u>\$ 71,695</u>	<u>\$ 53,500</u>
Expenditures and Other Financing Uses							
503	Overtime	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
521	Group Insurance	-	-	75	75	59	59
522	Medicare	-	-	36	40	36	36
Total Personnel Services		<u>-</u>	<u>-</u>	<u>2,611</u>	<u>2,615</u>	<u>2,595</u>	<u>2,595</u>
531	Maintenance Service	6,302	7,645	11,104	17,000	37,100	11,105
573	Training & Professional Development	-	-	1,000	1,000	1,000	1,000
599	Other Contractual Services	-	290	-	-	-	-
Total Contractual Services		<u>6,302</u>	<u>7,935</u>	<u>12,104</u>	<u>18,000</u>	<u>38,100</u>	<u>12,105</u>
601	Maintenance Supplies	-	-	7,000	7,000	10,000	7,000
624	Operating Supplies	-	-	6,000	6,000	6,000	6,000
631	Clothing Allowance	1,035	-	3,000	3,000	5,000	2,000
Total Commodities		<u>1,035</u>	<u>-</u>	<u>16,000</u>	<u>16,000</u>	<u>21,000</u>	<u>15,000</u>
820	Machinery & Equipment	-	-	-	-	10,000	-
825	Vehicles	-	-	41,500	40,000	-	-
Total Capital Outlay		<u>-</u>	<u>-</u>	<u>41,500</u>	<u>40,000</u>	<u>10,000</u>	<u>-</u>
999	Source of Reserves	-	-	-	-	-	23,800
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,800</u>
Total Expenditures and Other Financing Uses		<u>\$ 7,337</u>	<u>\$ 7,935</u>	<u>\$ 72,215</u>	<u>\$ 76,615</u>	<u>\$ 71,695</u>	<u>\$ 53,500</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 240 - PEG Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
447	Federal Grants	\$ -	\$ 2,320	\$ -	\$ -	\$ -	\$ -
Total Intergovernmental Revenues		<u>-</u>	<u>2,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
471	General Government Fees	28,518	25,543	21,000	20,000	20,000	20,000
Total Fines & Forfeits		<u>28,518</u>	<u>25,543</u>	<u>21,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
481	Interest Income	150	(2,439)	50	1,500	1,500	1,500
Total Other Revenues		<u>150</u>	<u>(2,439)</u>	<u>50</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
499	Reappropriation	-	-	2,425	-	-	-
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>2,425</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Sources		<u>\$ 28,669</u>	<u>\$ 25,425</u>	<u>\$ 23,475</u>	<u>\$ 21,500</u>	<u>\$ 21,500</u>	<u>\$ 21,500</u>
Expenditures and Other Financing Uses							
623	Office Furniture	\$ 2,320	\$ -	\$ -	\$ -	\$ -	\$ -
Total Commodities		<u>2,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
810	Buildings & Improvements	40	362	-	445	-	-
835	Computer Equipment	8,902	3,493	23,475	10,000	15,340	6,425
Total Capital Outlay		<u>8,942</u>	<u>3,855</u>	<u>23,475</u>	<u>10,445</u>	<u>15,340</u>	<u>6,425</u>
999	Source of Reserves	-	-	-	-	6,160	15,075
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,160</u>	<u>15,075</u>
Total Expenditures and Other Financing Uses		<u>\$ 11,262</u>	<u>\$ 3,855</u>	<u>\$ 23,475</u>	<u>\$ 10,445</u>	<u>\$ 21,500</u>	<u>\$ 21,500</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 242 - Mental Health

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 177,826	\$ 177,765	\$ 178,000	\$ 178,000	\$ 200,000	\$ 200,000
Total Taxes		177,826	177,765	178,000	178,000	200,000	200,000
481	Interest Income	102	1,585	25	1,250	1,000	1,000
486	Donations - Gifts	-	-	-	1,800	-	-
499	Reappropriation	-	-	1,750	-	1,775	1,775
Total Other Revenues		102	1,585	1,775	3,050	2,775	2,775
Total Revenues and Other Financing Sources		\$ 177,928	\$ 179,350	\$ 179,775	\$ 181,050	\$ 202,775	\$ 202,775
Expenditures and Other Financing Uses							
559	Other Professional Services	\$ 1,050	\$ 1,219	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
571	Dues & Subscriptions	-	500	775	775	775	775
Total Contractual Services		1,050	1,719	2,775	2,775	2,775	2,775
915	Charitable Donations	200,000	150,000	177,000	177,000	200,000	200,000
Total Other Expenditures		200,000	150,000	177,000	177,000	200,000	200,000
Total Expenditures and Other Financing Uses		\$ 201,050	\$ 151,719	\$ 179,775	\$ 179,775	\$ 202,775	\$ 202,775

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 245 - Foreign Fire Insurance Board

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
411	Foreign Fire Insurance Tax	\$ 59,670	\$ 63,918	\$ 60,000	\$ 76,545	\$ 75,000	\$ 75,000
Total Taxes		<u>59,670</u>	<u>63,918</u>	<u>60,000</u>	<u>76,545</u>	<u>75,000</u>	<u>75,000</u>
473	Public Safety Fees	-	-	2,500	-	-	-
Total Service Fees		<u>-</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
481	Interest Income	12	7	10	10	10	10
485	Reimbursed Expenditures	-	1,603	-	1,000	1,000	1,000
489	Miscellaneous	-	896	-	-	-	-
Total Other Revenues		<u>12</u>	<u>2,507</u>	<u>10</u>	<u>1,010</u>	<u>1,010</u>	<u>1,010</u>
Total Revenues and Other Financing Sources		<u>\$ 59,682</u>	<u>\$ 66,425</u>	<u>\$ 62,510</u>	<u>\$ 77,555</u>	<u>\$ 76,010</u>	<u>\$ 76,010</u>
Expenditures and Other Financing Uses							
547	Banking Service	\$ 69	\$ 123	\$ 100	\$ 100	\$ 100	\$ 100
571	Dues & Subscriptions	100	100	250	100	100	100
572	Travel & Meals	-	1	-	250	500	500
573	Training & Professional Development	577	1,803	5,000	10,000	10,000	10,000
592	General Insurance	194	230	195	230	250	250
599	Other Contractual Services	-	-	-	-	-	-
Total Contractual Services		<u>940</u>	<u>2,256</u>	<u>5,545</u>	<u>10,680</u>	<u>10,950</u>	<u>10,950</u>
601	Maintenance Supplies	-	689	500	500	500	500
621	Office Supplies	-	-	-	-	-	-
622	Office Equipment	3,107	475	-	-	-	-
623	Office Furniture	1,305	-	-	-	-	-
631	Clothing	2,761	2,526	3,200	7,500	10,000	10,000
Total Commodities		<u>19,624</u>	<u>27,354</u>	<u>23,700</u>	<u>73,000</u>	<u>30,500</u>	<u>30,500</u>
820	Machinery & Equipment	13,683	3,614	-	-	-	-
Total Capital Outlay		<u>13,683</u>	<u>3,614</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
913	Community Relations	509	150	1,500	1,000	1,000	1,000
917	Employee Awards	7,544	1,974	2,000	2,000	2,000	2,000
Total Other Expenditures		<u>8,053</u>	<u>2,124</u>	<u>3,500</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
999	Source of Reserves	-	-	29,765	-	31,560	31,560
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>29,765</u>	<u>-</u>	<u>31,560</u>	<u>31,560</u>
Total Expenditures and Other Financing Uses		<u>\$ 42,300</u>	<u>\$ 35,348</u>	<u>\$ 62,510</u>	<u>\$ 86,680</u>	<u>\$ 76,010</u>	<u>\$ 76,010</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 251 - SSA #1

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 208,344	\$ 206,910	\$ 201,630	\$ 206,730	\$ 177,000	\$ 177,000
Total Taxes		208,344	206,910	201,630	206,730	177,000	177,000
451	Parking Violations	13,234	16,286	7,500	10,000	11,250	12,500
Total Fines & Forfeits		13,234	16,286	7,500	10,000	11,250	12,500
481	Interest Income	403	478	750	1,500	1,500	1,500
Total Other Revenues		403	478	750	1,500	1,500	1,500
491	Transfers In - From General Fund	-	-	-	46,860	129,625	126,570
499	Reappropriation	-	-	150,170	-	-	-
Total Other Financing Sources		-	-	150,170	46,860	129,625	126,570
Total Revenues and Other Financing Sources		\$ 221,981	\$ 223,674	\$ 360,050	\$ 265,090	\$ 319,375	\$ 317,570
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 90,867	\$ 94,348	\$ 109,513	\$ 100,740	\$ 113,866	\$ 116,488
502	Wages - Part-Time	-	2,630	6,960	6,750	9,900	9,900
503	Overtime	6,079	1,626	-	90	-	-
504	Stand-by	7,530	2,564	-	-	-	-
521	Group Insurance	31,429	34,856	37,557	36,720	37,198	38,848
522	Medicare	1,450	1,397	1,688	1,550	1,795	1,834
523	Social Security	6,079	5,880	7,116	6,275	7,579	7,728
524	IMRF	12,041	10,664	11,011	9,400	8,612	10,808
Total Personnel Services		155,474	153,965	173,845	161,525	178,950	185,606
531	Maintenance Service	25,363	12,648	28,450	30,750	30,115	29,875
543	Legal Service	-	-	-	2,025	7,500	-
547	Banking Fees	114	89	200	200	200	204
550	Collection Service	-	38	-	-	-	-
561	Postage	129	378	300	500	2,125	750
564	Printing	243	514	300	1,000	1,000	1,000
583	Garbage Disposal	40,099	55,716	61,790	33,600	60,245	60,900
595	Rentals	13,216	17,286	14,840	8,780	6,700	6,700
599	Other Contractual Services	-	-	-	2,500	-	-
Total Contractual Services		79,165	86,670	105,880	79,355	107,885	99,429
601	Maintenance Supplies	13,869	10,599	11,200	11,200	11,760	11,760
621	Office Supplies	138	-	-	-	-	-
624	Operating Supplies	3,808	9,752	15,500	15,500	15,530	15,525
625	Small Tools	20	443	500	500	525	525
663	Computer Software	8,326	8,505	9,045	4,725	4,725	4,725
Total Commodities		26,161	29,298	36,245	31,925	32,540	32,535
815	Improvement Other than Buildings	-	4,655	-	-	-	-
825	Vehicles	-	-	13,500	13,600	-	-
Total Capital Outlay		-	4,655	13,500	13,600	-	-
705	Principal	29,000	29,000	29,000	29,000	-	-
710	Interest	2,033	1,331	630	630	-	-
Total Debt Service		31,033	30,331	29,630	29,630	-	-

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 251 - SSA #1

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
916	Property Taxes	-	949	950	960	-	-
Total Other Financing Uses		-	949	950	960	-	-
Total Expenditures and Other Financing Uses		\$ 291,833	\$ 305,868	\$ 360,050	\$ 316,995	\$ 319,375	\$ 317,570

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CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Department & Classification
Fiscal Year Ending April 30, 2024 & 2025

Fund 251 - SSA #1

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
40 Administrative Services						
Contractual Services	-	-	-	2,025	7,500	-
Debt Service	31,033	30,331	29,630	29,630	-	-
Total	<u>31,033</u>	<u>30,331</u>	<u>29,630</u>	<u>31,655</u>	<u>7,500</u>	<u>-</u>
70 Police						
Personnel Services	28,846	28,314	38,707	35,005	38,840	40,530
Contractual Services	486	1,020	800	4,200	3,325	1,954
Commodities	8,464	8,505	9,045	4,725	4,725	4,725
Capital Outlay	-	-	13,500	13,600	-	-
Total	<u>37,796</u>	<u>37,838</u>	<u>62,052</u>	<u>57,530</u>	<u>46,890</u>	<u>47,209</u>
90 Public Works						
Personnel Services	126,629	125,651	135,138	126,520	140,110	145,076
Contractual Services	78,679	85,650	105,080	73,130	97,060	97,475
Commodities	17,697	20,793	27,200	27,200	27,815	27,810
Capital Outlay	-	4,655	-	-	-	-
Other Expenditures	-	949	950	960	-	-
Total	<u>223,004</u>	<u>237,699</u>	<u>268,368</u>	<u>227,810</u>	<u>264,985</u>	<u>270,361</u>
Total SSA #1	<u>291,833</u>	<u>305,868</u>	<u>360,050</u>	<u>316,995</u>	<u>319,375</u>	<u>317,570</u>
Total SSA #1						
Personnel Services	\$ 155,474	\$ 153,965	\$ 173,845	\$ 161,525	\$ 178,950	\$ 185,606
Contractual Services	79,165	86,670	105,880	79,355	107,885	99,429
Commodities	26,161	29,298	36,245	31,925	32,540	32,535
Debt Service	31,033	30,331	29,630	29,630	-	-
Capital Outlay	-	4,655	13,500	13,600	-	-
Other Expenditures	-	949	950	960	-	-
Total	<u>291,833</u>	<u>305,868</u>	<u>360,050</u>	<u>316,995</u>	<u>319,375</u>	<u>317,570</u>

CITY OF GENEVA, ILLINOIS
 Expenditure Budget Summary by Department
 Fiscal Year Ending April 30, 2024 & 2025

Fund 251 - SSA #1

Department	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
40	Administrative Services	31,033	30,331	29,630	31,655	7,500	-
70	Police	37,796	37,838	62,052	57,530	46,890	47,209
90	Public Works	223,004	237,699	268,368	227,810	264,985	270,361
Total SSA #1		\$ 291,833	\$ 305,868	\$ 360,050	\$ 316,995	\$ 319,375	\$ 317,570

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CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2024 & 2025

Fund 251 - SSA #1

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Administration							
543	Legal Service	-	-	-	2,025	7,500	-
Total Contractual Services		-	-	-	2,025	7,500	-
705	Principal	29,000	29,000	29,000	29,000	-	-
710	Interest	2,033	1,331	630	630	-	-
Total Debt Service		31,033	30,331	29,630	29,630	-	-
Total Administration		31,033	30,331	29,630	31,655	7,500	-
Community Service							
501	Wages - Regular	19,749	19,188	26,374	23,640	26,810	27,682
521	Group Insurance	5,361	5,588	7,665	7,340	7,773	8,163
522	Medicare	274	266	382	350	388	401
523	Social Security	1,173	1,136	1,634	1,475	1,662	1,716
524	IMRF	2,288	2,136	2,652	2,200	2,207	2,568
Total Personnel Services		28,846	28,314	38,707	35,005	38,840	40,530
547	Telephone	114	89	200	200	200	204
550	Collection Service	-	38	-	-	-	-
564	Other Contractual Services	243	514	300	1,000	1,000	1,000
561	Postage	129	378	300	500	2,125	750
599	Other Contractual Services	-	-	-	2,500	-	-
Total Contractual Services		486	1,020	800	4,200	3,325	1,954
621	Office Supplies	138	-	-	-	-	-
663	Computer Software	8,326	8,505	9,045	4,725	4,725	4,725
Total Commodities		8,464	8,505	9,045	4,725	4,725	4,725
825	Vehicles	-	-	13,500	13,600	-	-
Total Capital Outlay		-	-	13,500	13,600	-	-
Total Community Service		37,796	37,838	62,052	57,530	46,890	47,209

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2024 & 2025

Fund 251 - SSA #1

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Public Works							
501	Wages - Regular	71,118	75,160	83,139	77,100	87,056	88,806
502	Wages - Part Time/Seasonal	-	2,630	6,960	6,750	9,900	9,900
503	Overtime	6,079	1,626	-	90	-	-
504	Stand-By	7,530	2,564	-	-	-	-
521	Group Insurance	26,067	29,268	29,892	29,380	29,425	30,685
522	Medicare	1,176	1,131	1,306	1,200	1,407	1,433
523	Social Security	4,906	4,744	5,482	4,800	5,917	6,012
524	IMRF	9,752	8,528	8,359	7,200	6,405	8,240
528	Unemployment Compensation	-	-	-	-	-	-
Total Personnel Services		<u>126,629</u>	<u>125,651</u>	<u>135,138</u>	<u>126,520</u>	<u>140,110</u>	<u>145,076</u>
531	Maintenance Service	25,363	12,648	28,450	30,750	30,115	29,875
583	Garbage Disposal	40,099	55,716	61,790	33,600	60,245	60,900
595	Rentals	13,216	17,286	14,840	8,780	6,700	6,700
Total Contractual Services		<u>78,679</u>	<u>85,650</u>	<u>105,080</u>	<u>73,130</u>	<u>97,060</u>	<u>97,475</u>
601	Maintenance Supplies	13,869	10,599	11,200	11,200	11,760	11,760
624	Operating Supplies	3,808	9,752	15,500	15,500	15,530	15,525
625	Small Tools	20	443	500	500	525	525
Total Commodities		<u>17,697</u>	<u>20,793</u>	<u>27,200</u>	<u>27,200</u>	<u>27,815</u>	<u>27,810</u>
815	Improvements Other than Building	-	4,655	-	-	-	-
Total Capital Outlay		<u>-</u>	<u>4,655</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
916	Property Taxes	-	949	950	960	-	-
Total Other Expenditures		<u>-</u>	<u>949</u>	<u>950</u>	<u>960</u>	<u>-</u>	<u>-</u>
Total Public Works		<u>223,004</u>	<u>237,699</u>	<u>268,368</u>	<u>227,810</u>	<u>264,985</u>	<u>270,361</u>
Total SSA #1		<u>\$ 291,833</u>	<u>\$ 305,868</u>	<u>\$ 360,050</u>	<u>\$ 316,995</u>	<u>\$ 319,375</u>	<u>\$ 317,570</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 254 - SSA #4 (Randall Square)

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 19,350	\$ 19,341	\$ 19,360	\$ 20,230	\$ 21,140	\$ 22,090
Total Taxes		<u>19,350</u>	<u>19,341</u>	<u>19,360</u>	<u>20,230</u>	<u>21,140</u>	<u>22,090</u>
481	Interest Income	528	(434)	50	600	600	600
Total Other Revenues		<u>528</u>	<u>(434)</u>	<u>50</u>	<u>600</u>	<u>600</u>	<u>600</u>
499	Reappropriation	-	-	16,315	-	14,670	14,810
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>16,315</u>	<u>-</u>	<u>14,670</u>	<u>14,810</u>
Total Revenues and Other Financing Sources		<u>\$ 19,877</u>	<u>\$ 18,907</u>	<u>\$ 35,725</u>	<u>\$ 20,830</u>	<u>\$ 36,410</u>	<u>\$ 37,500</u>
Expenditures and Other Financing Uses							
531	Maintenance Service	14,521	16,241	35,725	35,725	36,410	37,500
Total Contractual Services		<u>14,521</u>	<u>16,241</u>	<u>35,725</u>	<u>35,725</u>	<u>36,410</u>	<u>37,500</u>
601	Maintenance Supplies	-	237	-	-	-	-
Total Commodities		<u>-</u>	<u>237</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Other Financing Uses		<u>\$ 14,521</u>	<u>\$ 16,478</u>	<u>\$ 35,725</u>	<u>\$ 35,725</u>	<u>\$ 36,410</u>	<u>\$ 37,500</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 255 - SSA #5 (Williamsburg)

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 9,332	\$ 9,744	\$ 10,190	\$ 10,810	\$ 11,290	\$ 11,795
Total Taxes		9,332	9,744	10,190	10,810	11,290	11,795
481	Interest Income	24	9	20	400	400	400
Total Other Revenues		24	9	20	400	400	400
499	Reappropriation	-	-	7,515	-	9,520	6,445
Total Other Financing Sources		-	-	7,515	-	9,520	6,445
Total Revenues and Other Financing Sources		\$ 9,356	\$ 9,753	\$ 17,725	\$ 11,210	\$ 21,210	\$ 18,640
Expenditures and Other Financing Uses							
531	Maintenance Service	\$ 11,561	\$ 5,897	\$ 17,725	\$ 17,725	\$ 18,210	\$ 18,640
599	Other Contractual Services	-	-	-	-	3,000	-
Total Contractual Services		11,561	5,897	17,725	17,725	21,210	18,640
Total Expenditures and Other Financing Uses		\$ 11,561	\$ 5,897	\$ 17,725	\$ 17,725	\$ 21,210	\$ 18,640

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 257 - SSA #7 (Blackberry)

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 2,884	\$ 2,885	\$ 3,305	\$ 3,455	\$ 3,610	\$ 3,775
Total Taxes		<u>2,884</u>	<u>2,885</u>	<u>3,305</u>	<u>3,455</u>	<u>3,610</u>	<u>3,775</u>
481	Interest Income	10	6	10	150	150	150
Total Other Revenues		<u>10</u>	<u>6</u>	<u>10</u>	<u>150</u>	<u>150</u>	<u>150</u>
499	Reappropriation	-	-	3,370	-	3,125	3,140
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>3,370</u>	<u>-</u>	<u>3,125</u>	<u>3,140</u>
Total Revenues and Other Financing Sources		<u>\$ 2,894</u>	<u>\$ 2,891</u>	<u>\$ 6,685</u>	<u>\$ 3,605</u>	<u>\$ 6,885</u>	<u>\$ 7,065</u>
Expenditures and Other Financing Uses							
531	Maintenance Service	\$ 3,119	\$ 2,448	\$ 6,685	\$ 7,440	\$ 6,885	\$ 7,065
599	Other Contractual Services	1,696	-	-	-	-	-
Total Contractual Services		<u>4,815</u>	<u>2,448</u>	<u>6,685</u>	<u>7,440</u>	<u>6,885</u>	<u>7,065</u>
Total Expenditures and Other Financing Uses		<u>\$ 4,815</u>	<u>\$ 2,448</u>	<u>\$ 6,685</u>	<u>\$ 7,440</u>	<u>\$ 6,885</u>	<u>\$ 7,065</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 259 - SSA #9 (Geneva Knolls)

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 3,307	\$ 3,304	\$ 3,455	\$ 3,455	\$ 3,610	\$ 3,775
Total Taxes		<u>3,307</u>	<u>3,304</u>	<u>3,455</u>	<u>3,455</u>	<u>3,610</u>	<u>3,775</u>
481	Interest Income	8	6	20	200	175	175
Total Other Revenues		<u>8</u>	<u>6</u>	<u>20</u>	<u>200</u>	<u>175</u>	<u>175</u>
499	Reappropriation	-	-	3,925	-	3,735	3,570
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>3,925</u>	<u>-</u>	<u>3,735</u>	<u>3,570</u>
Total Revenues and Other Financing Sources		<u>\$ 3,315</u>	<u>\$ 3,310</u>	<u>\$ 7,400</u>	<u>\$ 3,655</u>	<u>\$ 7,520</u>	<u>\$ 7,520</u>
Expenditures and Other Financing Uses							
531	Maintenance Service	\$ 860	\$ 2,504	\$ 7,400	\$ 7,400	\$ 7,520	\$ 7,520
Total Contractual Services		<u>860</u>	<u>2,504</u>	<u>7,400</u>	<u>7,400</u>	<u>7,520</u>	<u>7,520</u>
Total Expenditures and Other Financing Uses		<u>\$ 860</u>	<u>\$ 2,504</u>	<u>\$ 7,400</u>	<u>\$ 7,400</u>	<u>\$ 7,520</u>	<u>\$ 7,520</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 261 - SSA #11 (Eagle Brook)

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 55,560	\$ 55,587	\$ 55,600	\$ 55,600	\$ 58,100	\$ 60,720
Total Taxes		<u>55,560</u>	<u>55,587</u>	<u>55,600</u>	<u>55,600</u>	<u>58,100</u>	<u>60,720</u>
481	Interest Income	224	(58)	500	2,500	2,000	2,000
Total Other Revenues		<u>224</u>	<u>(58)</u>	<u>500</u>	<u>2,500</u>	<u>2,000</u>	<u>2,000</u>
499	Reappropriation	-	-	42,940	-	38,940	-
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>42,940</u>	<u>-</u>	<u>38,940</u>	<u>-</u>
Total Revenues and Other Financing Sources		<u>\$ 55,785</u>	<u>\$ 55,529</u>	<u>\$ 99,040</u>	<u>\$ 58,100</u>	<u>\$ 99,040</u>	<u>\$ 62,720</u>
Expenditures and Other Financing Uses							
531	Maintenance Services	\$ 37,600	\$ 34,850	\$ 99,040	\$ 59,040	\$ 99,040	\$ 59,040
Total Contractual Services		<u>37,600</u>	<u>34,850</u>	<u>99,040</u>	<u>59,040</u>	<u>99,040</u>	<u>59,040</u>
999	Source of Reserves	-	-	-	-	-	3,680
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,680</u>
Total Expenditures and Other Financing Uses		<u>\$ 37,600</u>	<u>\$ 34,850</u>	<u>\$ 99,040</u>	<u>\$ 59,040</u>	<u>\$ 99,040</u>	<u>\$ 62,720</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 266 - SSA #16 (Fisher Farms)

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 153,943	\$ 153,753	\$ 154,000	\$ 154,000	\$ 161,315	\$ 168,900
Total Taxes		<u>153,943</u>	<u>153,753</u>	<u>154,000</u>	<u>154,000</u>	<u>161,315</u>	<u>168,900</u>
481	Interest Income	275	158	600	2,000	2,000	2,000
Total Other Revenues		<u>275</u>	<u>158</u>	<u>600</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total Revenues and Other Financing Sources		<u>\$ 154,218</u>	<u>\$ 153,911</u>	<u>\$ 154,600</u>	<u>\$ 156,000</u>	<u>\$ 163,315</u>	<u>\$ 170,900</u>
Expenditures and Other Financing Uses							
531	Maintenance Service	\$ 126,020	\$ 141,962	\$ 90,900	\$ 151,520	\$ 105,900	\$ 105,900
559	Other Professional Services	15,600	11,700	11,000	11,000	11,000	11,000
581	Utilities	15,688	12,781	23,000	23,000	23,000	23,000
599	Other Contractual Services	-	-	-	-	-	-
Total Contractual Services		<u>157,307</u>	<u>166,443</u>	<u>124,900</u>	<u>185,520</u>	<u>139,900</u>	<u>139,900</u>
815	Improvement Other than Buildings	21,330	-	-	-	-	-
Total Capital Outlay		<u>21,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
999	Source of Reserves	-	-	29,700	-	23,415	31,000
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>29,700</u>	<u>-</u>	<u>23,415</u>	<u>31,000</u>
Total Expenditures and Other Financing Uses		<u>\$ 178,637</u>	<u>\$ 166,443</u>	<u>\$ 154,600</u>	<u>\$ 185,520</u>	<u>\$ 163,315</u>	<u>\$ 170,900</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 268 - SSA #18 (Wildwood)

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 3,240	\$ 3,240	\$ 3,390	\$ 3,390	\$ 3,545	\$ 3,700
Total Taxes		<u>3,240</u>	<u>3,240</u>	<u>3,390</u>	<u>3,390</u>	<u>3,545</u>	<u>3,700</u>
481	Interest Income	11	8	10	175	175	175
Total Other Revenues		<u>11</u>	<u>8</u>	<u>10</u>	<u>175</u>	<u>175</u>	<u>175</u>
499	Reappropriation	-	-	815	-	-	-
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>815</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Sources		<u>\$ 3,251</u>	<u>\$ 3,248</u>	<u>\$ 4,215</u>	<u>\$ 3,565</u>	<u>\$ 3,720</u>	<u>\$ 3,875</u>
Expenditures and Other Financing Uses							
531	Maintenance Service	\$ 843	\$ 1,086	\$ 4,215	\$ 3,715	\$ 3,310	\$ 3,395
Total Contractual Services		<u>843</u>	<u>1,086</u>	<u>4,215</u>	<u>3,715</u>	<u>3,310</u>	<u>3,395</u>
999	Source of Reserves	-	-	-	-	410	480
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>410</u>	<u>480</u>
Total Expenditures and Other Financing Uses		<u>\$ 843</u>	<u>\$ 1,086</u>	<u>\$ 4,215</u>	<u>\$ 3,715</u>	<u>\$ 3,720</u>	<u>\$ 3,875</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 273 - SSA #23 (Sunset Meadows)

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 1,110	\$ 1,110	\$ 1,160	\$ 1,160	\$ 2,580	\$ 2,700
Total Taxes		<u>1,110</u>	<u>1,110</u>	<u>1,160</u>	<u>1,160</u>	<u>2,580</u>	<u>2,700</u>
481	Interest Income	6	2	5	100	100	100
Total Other Revenues		<u>6</u>	<u>2</u>	<u>5</u>	<u>100</u>	<u>100</u>	<u>100</u>
499	Reappropriation	-	-	2,870	-	1,460	1,435
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>2,870</u>	<u>-</u>	<u>1,460</u>	<u>1,435</u>
Total Revenues and Other Financing Sources		<u>\$ 1,116</u>	<u>\$ 1,112</u>	<u>\$ 4,035</u>	<u>\$ 1,260</u>	<u>\$ 4,140</u>	<u>\$ 4,235</u>
Expenditures and Other Financing Uses							
531	Maintenance Services	\$ 1,749	\$ 2,512	\$ 4,035	\$ 4,030	\$ 4,140	\$ 4,235
Total Contractual Services		<u>1,749</u>	<u>2,512</u>	<u>4,035</u>	<u>4,030</u>	<u>4,140</u>	<u>4,235</u>
Total Expenditures and Other Financing Uses		<u>\$ 1,749</u>	<u>\$ 2,512</u>	<u>\$ 4,035</u>	<u>\$ 4,030</u>	<u>\$ 4,140</u>	<u>\$ 4,235</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 276 - SSA #26 (Westhaven)

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 7,809	\$ 8,165	\$ 8,535	\$ 8,535	\$ 8,920	\$ 9,320
Total Taxes		<u>7,809</u>	<u>8,165</u>	<u>8,535</u>	<u>8,535</u>	<u>8,920</u>	<u>9,320</u>
481	Interest Income	25	19	20	500	500	500
Total Other Revenues		<u>25</u>	<u>19</u>	<u>20</u>	<u>500</u>	<u>500</u>	<u>500</u>
Total Revenues and Other Financing Sources		<u>\$ 7,834</u>	<u>\$ 8,184</u>	<u>\$ 8,555</u>	<u>\$ 9,035</u>	<u>\$ 9,420</u>	<u>\$ 9,820</u>
Expenditures and Other Financing Uses							
531	Maintenance Services	\$ 2,305	\$ 2,070	\$ 6,625	\$ 6,625	\$ 6,790	\$ 6,945
Total Contractual Services		<u>2,305</u>	<u>2,070</u>	<u>6,625</u>	<u>6,625</u>	<u>6,790</u>	<u>6,945</u>
999	Source of Reserves	-	-	1,930	-	2,630	2,875
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>1,930</u>	<u>-</u>	<u>2,630</u>	<u>2,875</u>
Total Expenditures and Other Financing Uses		<u>\$ 2,305</u>	<u>\$ 2,070</u>	<u>\$ 8,555</u>	<u>\$ 6,625</u>	<u>\$ 9,420</u>	<u>\$ 9,820</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 282 - SSA #32 (On Brentwood's Pond)

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 3,182	\$ 3,277	\$ 3,375	\$ 3,380	\$ 3,480	\$ 3,580
Total Taxes		<u>3,182</u>	<u>3,277</u>	<u>3,375</u>	<u>3,380</u>	<u>3,480</u>	<u>3,580</u>
481	Interest Income	1	-	-	10	10	10
Total Other Revenues		<u>1</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>10</u>	<u>10</u>
Total Revenues and Other Financing Sources		<u>\$ 3,183</u>	<u>\$ 3,277</u>	<u>\$ 3,375</u>	<u>\$ 3,390</u>	<u>\$ 3,490</u>	<u>\$ 3,590</u>
Expenditures and Other Financing Uses							
531	Maintenance Services	\$ 3,000	\$ 3,750	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Total Contractual Services		<u>3,000</u>	<u>3,750</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
999	Source of Reserves	-	-	375	-	490	590
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>375</u>	<u>-</u>	<u>490</u>	<u>590</u>
Total Expenditures and Other Financing Uses		<u>\$ 3,000</u>	<u>\$ 3,750</u>	<u>\$ 3,375</u>	<u>\$ 3,000</u>	<u>\$ 3,490</u>	<u>\$ 3,590</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 410 - General Capital Projects

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
481	Interest Income	\$ -	\$ (13,284)	\$ 750	\$ 2,500	\$ 2,500	\$ 2,500
485	Reimbursed Expenditures	-	10,915	-	-	-	-
Total Other Revenues		-	(2,369)	750	2,500	2,500	2,500
491	Transfers In - General	1,500,000	381,567	500,000	975,000	1,575,000	1,500,000
499	Reappropriation	-	-	700,250	-	694,035	-
Total Other Financing Sources		1,500,000	381,567	1,200,250	975,000	2,269,035	1,500,000
Total Revenues and Other Financing Sources		\$ 1,500,000	\$ 379,199	\$ 1,201,000	\$ 977,500	\$ 2,271,535	\$ 1,502,500
Expenditures and Other Financing Uses							
810	Buildings & Improvements	\$ 645	\$ 65,703	\$ 473,000	\$ 105,280	\$ 981,535	\$ 15,000
815	Improvement Other Than Buildings	70,072	61,226	238,000	203,000	890,000	-
820	Machinery & Equipment	-	5,800	490,000	90,000	400,000	-
835	Computer Equipment	768	-	-	-	-	-
Total Capital Outlay		71,485	132,729	1,201,000	398,280	2,271,535	15,000
999	Sources of Reserves	-	-	-	-	-	1,487,500
Total Other Expenditures		-	-	-	-	-	1,487,500
Total Expenditures and Other Financing Uses		\$ 71,485	\$ 132,729	\$ 1,201,000	\$ 398,280	\$ 2,271,535	\$ 1,502,500

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 415 - Infrastructure Capital Projects Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
419	Non-HR Sales Tax	\$ 2,066,277	\$ 2,649,329	\$ 2,250,000	\$ 2,800,000	\$ 2,900,000	\$ 2,900,000
Total Taxes		<u>2,066,277</u>	<u>2,649,329</u>	<u>2,250,000</u>	<u>2,800,000</u>	<u>2,900,000</u>	<u>2,900,000</u>
447	Federal Grants	-	-	700,000	-	-	-
448	State/Local Grants	143,456	932	50,000	-	50,000	-
Total Intergovernmental Revenues		<u>143,456</u>	<u>932</u>	<u>750,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
471	General Government Fees	13,535	-	5,000	10,000	5,000	5,000
Total Service Fees		<u>13,535</u>	<u>-</u>	<u>5,000</u>	<u>10,000</u>	<u>5,000</u>	<u>5,000</u>
481	Interest Income	3,298	(24,482)	7,000	30,000	30,000	30,000
485	Reimbursed Expenditures	126,586	132,189	687,805	-	687,805	-
489	Miscellaneous	350	-	-	28,275	-	-
Total Other Revenues		<u>130,234</u>	<u>107,707</u>	<u>694,805</u>	<u>58,275</u>	<u>717,805</u>	<u>30,000</u>
491	Interfund Transfers In	-	-	-	179,255	2,137,355	500,000
499	Reappropriation	-	-	1,810,410	-	-	1,170,000
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>1,810,410</u>	<u>179,255</u>	<u>2,137,355</u>	<u>1,670,000</u>
Total Revenues and Other Financing Sources		<u>\$ 2,353,502</u>	<u>\$ 2,757,968</u>	<u>\$ 5,510,215</u>	<u>\$ 3,047,530</u>	<u>\$ 5,810,160</u>	<u>\$ 4,605,000</u>
Expenditures and Other Financing Uses							
547	Banking Services	\$ -	\$ 48	\$ -	\$ -	\$ -	\$ -
Total Contractual Services		<u>-</u>	<u>48</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
815	Improvement Other Than Buildings	1,033,302	1,989,342	5,510,215	2,364,775	5,645,750	4,605,000
Total Capital Outlay		<u>1,033,302</u>	<u>1,989,342</u>	<u>5,510,215</u>	<u>2,364,775</u>	<u>5,645,750</u>	<u>4,605,000</u>
912	Bad Debt	-	(5,000)	-	-	-	-
999	Sources of Reserves	-	-	-	-	164,410	-
Total Other Expenditures		<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>164,410</u>	<u>-</u>
Total Expenditures and Other Financing Uses		<u>\$ 1,033,302</u>	<u>\$ 1,984,389</u>	<u>\$ 5,510,215</u>	<u>\$ 2,364,775</u>	<u>\$ 5,810,160</u>	<u>\$ 4,605,000</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 420 - Prairie Green

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
481	Interest Income	\$ 2,418	\$ (1,664)	\$ 3,000	\$ 8,000	\$ 8,000	\$ 8,000
482	Rental Income	58,856	63,945	60,000	80,850	80,000	80,000
489	Miscellaneous	-	-	-	-	-	-
Total Other Revenues		<u>61,274</u>	<u>62,281</u>	<u>63,000</u>	<u>88,850</u>	<u>88,000</u>	<u>88,000</u>
499	Reappropriation	-	-	8,955	-	-	-
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>8,955</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Sources		<u>\$ 61,274</u>	<u>\$ 62,281</u>	<u>\$ 71,955</u>	<u>\$ 88,850</u>	<u>\$ 88,000</u>	<u>\$ 88,000</u>
Expenditures and Other Financing Uses							
531	Maintenance Services	\$ 4,671	\$ 4,194	\$ 6,205	\$ 6,500	\$ 6,500	\$ 6,665
559	Other Professional Services	2,750	4,000	-	-	-	-
581	Utilities	399	47	-	-	-	-
599	Other Contractual Services	-	-	-	435	-	-
Total Contractual Services		<u>7,820</u>	<u>8,241</u>	<u>6,205</u>	<u>6,935</u>	<u>6,500</u>	<u>6,665</u>
810	Buildings & Improvements	-	7,485	-	-	-	-
815	Improvement Other Than Buildings	4,000	-	50,000	50,000	-	-
Total Capital Outlay		<u>4,000</u>	<u>7,485</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
916	Property Taxes	14,210	15,518	15,750	16,040	16,100	16,200
Total Other Expenditures		<u>14,210</u>	<u>15,518</u>	<u>15,750</u>	<u>16,040</u>	<u>16,100</u>	<u>16,200</u>
999	Source of Reserves	-	-	-	-	65,400	65,135
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,400</u>	<u>65,135</u>
Total Expenditures and Other Financing Uses		<u>\$ 26,031</u>	<u>\$ 31,244</u>	<u>\$ 71,955</u>	<u>\$ 72,975</u>	<u>\$ 88,000</u>	<u>\$ 88,000</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 425 - TIF #2

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 249,693	\$ 251,760	\$ 265,000	\$ 252,670	\$ 254,000	\$ -
Total Taxes		249,693	251,760	265,000	252,670	254,000	-
481	Interest Income	8,344	4	13,500	13,500	14,500	10,000
485	Reimbursed Expenditures	-	-	561,205	-	561,205	-
Total Other Revenues		8,344	4	574,705	13,500	575,705	10,000
499	Reappropriation	-	-	152,240	-	22,570	736,120
Total Other Financing Sources		-	-	152,240	-	22,570	736,120
Total Revenues and Other Financing Sources		\$ 258,037	\$ 251,763	\$ 991,945	\$ 266,170	\$ 852,275	\$ 746,120
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 42,274	\$ 47,613	\$ 42,171	\$ 47,795	\$ 52,766	\$ -
521	Group Insurance	6,123	7,411	7,160	8,110	8,311	-
522	Medicare	592	667	611	695	765	-
523	Social Security	2,469	2,804	2,562	2,965	3,223	-
524	IMRF	4,815	5,139	4,239	4,500	3,955	-
528	Unemployment Compensation	-	-	-	-	-	-
Total Personnel Services		56,274	63,635	56,743	64,065	69,020	-
541	Accounting & Auditing Service	1,548	2,315	1,750	2,000	2,000	2,120
543	Legal Service	3,593	4,080	4,002	4,000	4,000	-
559	Other Professional Services	-	5,000	20,000	715	-	-
561	Postage	-	-	50	-	50	-
563	Publishing	-	138	200	-	200	-
571	Dues & Subscriptions	650	650	770	650	-	-
573	Training & Professional Development	150	-	425	-	-	-
599	Other Contractual Services	-	645,902	200,000	31,500	69,000	-
Total Contractual Services		5,941	658,085	227,197	38,865	75,250	2,120
815	Improvements Other Than Buildings	-	-	708,005	-	708,005	744,000
Total Capital Outlay		-	-	708,005	-	708,005	744,000
Total Expenditures and Other Financing Uses		\$ 62,215	\$ 721,720	\$ 991,945	\$ 102,930	\$ 852,275	\$ 746,120

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 426 - TIF #3

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 108,590	\$ 118,577	\$ 125,000	\$ 129,485	\$ 139,000	\$ 149,000
Total Taxes		108,590	118,577	125,000	129,485	139,000	149,000
481	Interest Income	15	8	50	-	-	-
485	Reimbursed Expenditures	-	-	391,840	-	391,840	-
Total Other Revenues		15	8	391,890	-	391,840	-
499	Reappropriation	-	-	1,311,470	-	2,443,930	1,828,335
Total Other Financing Sources		-	-	1,311,470	-	2,443,930	1,828,335
Total Revenues and Other Financing Sources		\$ 108,606	\$ 118,584	\$ 1,828,360	\$ 129,485	\$ 2,974,770	\$ 1,977,335
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 42,272	\$ 47,611	\$ 42,169	\$ 47,560	\$ 52,764	\$ 54,447
521	Group Insurance	6,122	7,408	7,161	8,110	8,308	8,737
522	Medicare	591	667	611	700	765	789
523	Social Security	2,469	2,804	2,568	3,000	3,231	3,327
524	IMRF	4,814	5,139	4,250	4,500	3,964	5,062
Total Personnel Services		56,268	63,629	56,759	63,870	69,032	72,362
541	Accounting & Auditing Service	368	1,185	1,750	2,000	2,060	2,120
543	Legal Service	806	-	5,001	4,000	5,003	5,003
559	Other Professional Services	173,658	-	25,000	5,000	7,700	5,000
561	Postage	21	-	50	-	50	50
571	Dues & Subscriptions	-	-	-	-	700	-
573	Training & Professional Development	-	-	-	-	425	-
599	Other Contractual Services	-	-	1,250,000	112,000	2,400,000	1,000,000
Total Contractual Services		174,853	1,185	1,281,801	123,000	2,415,938	1,012,173
815	Improvements Other Than Buildings	-	-	489,800	-	489,800	892,800
Total Capital Outlay		-	-	489,800	-	489,800	892,800
Total Expenditures and Other Financing Uses		\$ 231,121	\$ 64,814	\$ 1,828,360	\$ 186,870	\$ 2,974,770	\$ 1,977,335

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 430 - Capital Equipment

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
448	State/Local Grants	\$ 37,232	\$ -	\$ -	\$ 2,055	\$ -	\$ -
Total Intergovernmental Revenues		<u>37,232</u>	<u>-</u>	<u>-</u>	<u>2,055</u>	<u>-</u>	<u>-</u>
472	Community Development Fees	-	-	-	86,300	-	-
481	Interest Income	-	-	-	3,000	3,000	3,000
483	Insurance & Property Damage	20,402	17,194	-	-	-	-
484	Sale of Capital Assets	26,981	494,607	45,000	10,000	10,000	10,000
485	Reimbursed Expenditures	-	-	-	-	-	-
489	Miscellaneous	5,226	24,700	-	-	-	-
Total Other Revenues		<u>52,609</u>	<u>536,501</u>	<u>45,000</u>	<u>99,300</u>	<u>13,000</u>	<u>13,000</u>
491	Transfers In - General	200,000	999,250	800,000	800,000	1,800,000	1,800,000
493	Other Financing Source	82,913	-	1,136,600	1,136,600	-	-
499	Reappropriation	-	-	490,255	-	205,980	-
Total Other Financing Sources		<u>282,913</u>	<u>999,250</u>	<u>2,426,855</u>	<u>1,936,600</u>	<u>2,005,980</u>	<u>1,800,000</u>
Total Revenues and Other Financing Sources		<u>\$ 372,754</u>	<u>\$ 1,535,751</u>	<u>\$ 2,471,855</u>	<u>\$ 2,037,955</u>	<u>\$ 2,018,980</u>	<u>\$ 1,813,000</u>
Expenditures and Other Financing Uses							
547	Banking Service	\$ 91	\$ -	\$ -	\$ -	\$ -	\$ -
599	Other Contractual Services	4,281	5,083	5,060	5,060	4,985	2,570
Total Contractual		<u>4,372</u>	<u>5,083</u>	<u>5,060</u>	<u>5,060</u>	<u>4,985</u>	<u>2,570</u>
705	Principal	52,746	60,901	60,500	375,385	218,200	190,650
710	Interest	6,655	7,337	7,300	56,465	25,890	18,920
Total Debt Service		<u>59,401</u>	<u>68,238</u>	<u>67,800</u>	<u>431,850</u>	<u>244,090</u>	<u>209,570</u>
820	Machinery & Equipment	141,125	200,208	297,955	159,705	728,250	543,000
825	Vehicles	183,914	146,612	2,052,600	1,195,560	975,000	590,000
835	Computer Equipment	23,818	126,113	48,440	-	66,655	39,785
Total Capital Outlay		<u>348,856</u>	<u>472,932</u>	<u>2,398,995</u>	<u>1,355,265</u>	<u>1,769,905</u>	<u>1,172,785</u>
999	Source of Reserves	-	-	-	-	-	428,075
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>428,075</u>
Total Expenditures and Other Financing Uses		<u>\$ 412,628</u>	<u>\$ 546,253</u>	<u>\$ 2,471,855</u>	<u>\$ 1,792,175</u>	<u>\$ 2,018,980</u>	<u>\$ 1,813,000</u>

CITY OF GENEVA, ILLINOIS
Budget Summary by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 620 - Electric Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
447	Federal Grants	\$ -	\$ 1,754	\$ -	\$ -	\$ -	\$ -
448	State/Local Grants	-	-	1,270,020	-	1,270,020	-
Total Intergovernmental Revenues		-	1,754	1,270,020	-	1,270,020	-
455	Penalties	46,449	211,398	275,000	350,000	275,000	275,000
Total Fines & Forfeits		46,449	211,398	275,000	350,000	275,000	275,000
461	Electric Sales	35,868,336	34,154,763	35,603,190	35,484,165	34,902,565	35,603,190
466	Meter Sales	3,636	1,955	2,500	1,800	2,500	2,500
468	New Service Installation	151,959	71,795	150,000	93,400	150,000	150,000
Total Service Charges		36,023,931	34,228,512	35,755,690	35,579,365	35,055,065	35,755,690
479	Disconnection/Reconnection Fees	-	23,575	30,000	30,000	30,000	30,000
Total Service Fees		-	23,575	30,000	30,000	30,000	30,000
481	Interest Income	46,201	(39,442)	125,000	98,000	125,000	125,000
482	Rental Income	119,391	118,428	140,000	120,000	140,000	140,000
483	Insurance & Property Damage	108,278	65,714	-	7,470	-	-
484	Sale of Capital Assets	(130)	-	5,000	5,000	5,000	5,000
485	Reimbursed Expenditures	93,982	56,775	17,000	30,000	17,000	17,000
486	Donations	332,050	364,033	-	-	-	-
489	Miscellaneous	71,941	8,967	10,000	10,000	10,000	10,000
Total Other Revenues		771,711	574,475	297,000	270,470	297,000	297,000
493	Other Financing Source	26,102	-	14,296,925	-	23,756,100	1,243,900
499	Reappropriation	-	-	1,612,825	-	1,216,020	688,010
Total Other Financing Sources		26,102	-	15,909,750	-	24,972,120	1,931,910
Total Revenues and Other Financing Sources		\$ 36,868,193	\$ 35,039,714	\$ 53,537,460	\$ 36,229,835	\$ 61,899,205	\$ 38,289,600
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 2,124,397	\$ 2,088,026	\$ 2,340,267	\$ 2,170,800	\$ 2,543,089	\$ 2,599,034
502	Wages - Part-Time/Seasonal	72,280	62,244	78,352	64,020	76,466	80,281
503	Overtime	51,407	56,940	160,200	61,065	166,210	172,440
504	Stand-By	109,437	111,541	114,295	114,295	116,580	118,330
521	Group Insurance	401,923	488,293	541,862	607,150	659,020	680,566
522	Medicare	33,218	32,707	39,100	33,500	42,133	43,116
523	Social Security	140,072	139,230	165,590	142,060	179,117	182,725
524	IMRF	259,469	250,994	263,795	214,350	209,884	268,261
527	Car Allowance	3,250	3,375	3,250	3,250	3,250	3,250
529	Pension Expense	(346,683)	(560,509)	44,520	44,455	44,520	44,520
Total Personnel Services		2,848,771	2,672,840	3,751,231	3,454,945	4,040,269	4,192,523
531	Maintenance Service	513,528	584,483	669,645	621,935	679,445	683,650
541	Accounting & Auditing Service	19,505	20,000	21,000	23,150	22,961	23,872
543	Legal Service	20,916	14,261	30,875	15,400	30,875	30,875
544	Medical Service	537	635	2,250	750	2,250	2,250
546	Janitorial Service	4,799	4,999	5,160	5,800	6,840	6,840
547	Banking Service	109,544	147,752	150,000	162,530	170,700	179,500
550	Collection Service	6	-	1,000	500	500	500
552	Data Programming Service	-	1,120	-	-	-	-
559	Other Professional Services	11,064	66,621	54,545	35,025	82,970	47,970
561	Postage	24,684	28,450	25,000	34,270	36,725	38,460
562	Telephone	67,859	15,305	23,200	23,200	23,280	23,280
563	Publishing	916	551	2,000	1,500	2,000	1,000
564	Printing	7,216	6,274	7,405	6,945	6,820	6,550

CITY OF GENEVA, ILLINOIS
Budget Summary by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 620 - Electric Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
565	Internet	2,320	2,320	2,320	2,300	2,300	2,300
566	Recording Fees	63	156	400	400	400	400
571	Dues & Subscriptions	29,826	25,576	32,370	32,370	32,440	32,440
572	Travel & Meals	646	2,190	9,980	8,665	11,905	11,905
573	Training & Professional Development	16,791	8,491	25,175	19,415	25,425	25,420
581	Utilities	352,023	347,278	890,263	1,034,154	975,635	970,635
583	Garbage Disposal	435	435	450	435	450	450
584	Landfill Charges	297	3,932	3,000	3,000	3,000	3,000
585	Electric Purchases	27,584,584	26,634,818	27,319,576	26,580,475	27,084,965	27,006,965
592	General Insurance	204,893	215,753	260,750	192,000	292,000	300,000
595	Rentals	37,176	33,983	41,345	34,570	37,480	37,480
599	Other Contractual Services	73,206	71,613	82,405	69,125	83,980	83,830
Total Contractual Services		29,082,833	28,236,997	29,660,114	28,907,914	29,615,346	29,519,572
601	Maintenance Supplies	55,640	55,382	105,625	76,250	117,640	117,640
621	Office Supplies	1,551	2,871	4,750	2,685	5,000	5,000
622	Office Equipment	747	1,775	1,750	1,325	1,600	1,600
623	Office Furniture	-	662	1,000	550	1,000	1,000
624	Operating Supplies	20,864	21,418	34,115	28,750	38,015	38,015
625	Small Tools	687	5,041	4,680	3,900	4,680	4,680
626	Janitorial Supplies	746	478	1,100	660	1,100	1,100
627	Motor Fuel & Lubricants	31,350	63,863	64,215	76,955	99,780	99,535
631	Clothing	4,222	8,163	17,150	8,490	17,510	17,510
632	Per Copy Charges	523	518	660	575	660	660
641	Books	110	105	845	125	845	845
663	Computer Software	11,118	14,357	16,385	12,690	25,160	24,710
Total Commodities		127,559	174,632	252,275	212,955	312,990	312,295
705	Principal 2011 Bonds	2,009,646	705,516	10,520	10,520	10,520	8,755
710	Interest 2011 Bonds	100,754	34,387	1,520	1,520	1,520	1,245
715	Paying Agent Fees	1,375	599	-	-	-	-
Total Debt Service		2,111,775	740,502	12,040	12,040	12,040	10,000
810	Buildings & Improvements	645	27,217	28,000	28,000	353,335	20,000
815	Improvements Other Than Buildings	1,649,275	2,233,547	17,535,330	2,562,330	25,345,300	1,752,000
820	Machinery & Equipment	13,673	86,641	158,000	158,000	125,000	190,000
825	Vehicles	27,828	126	75,000	75,000	60,000	260,000
835	Computer Equipment	15,528	33,815	37,820	37,820	7,400	5,685
910	Capitalized Assets	(3,522,741)	(2,298,887)	-	-	-	-
Total Capital Outlay		(1,815,792)	82,460	17,834,150	2,861,150	25,891,035	2,227,685
911	Depreciation	1,998,700	1,954,565	2,000,000	2,000,000	2,000,000	2,000,000
912	Bad Debt	58,395	(11,659)	20,000	10,000	20,000	20,000
914	State/Federal Permits	5,922	5,852	6,875	5,855	6,875	6,875
917	Employee Awards	550	250	575	575	450	450
918	Easements	100	130	200	150	200	200
Total Other Expenditures		2,063,667	1,949,139	2,027,650	2,016,580	2,027,525	2,027,525
Total Expenditures and Other Financing Uses		\$ 34,418,812	\$ 33,856,569	\$ 53,537,460	\$ 37,465,584	\$ 61,899,205	\$ 38,289,600

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Program
Fiscal Year Ending April 30, 2024 & 2025

620 - Electric Fund

Program	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
20	Administration	\$ 28,903,125	\$ 27,933,564	\$ 28,843,466	\$ 28,006,120	\$ 28,752,275	\$ 28,697,583
25	Operation & Maintenance	2,103,410	2,067,640	2,877,205	2,561,650	3,127,052	3,208,585
27	Substations	50,720	88,906	111,795	93,795	128,850	113,850
30	Customer Accounting	235,816	132,822	379,406	336,670	366,494	382,257
35	Electric Generation	706,906	764,925	1,352,223	1,454,554	1,488,010	1,511,895
40	New Service	26,785	8,471	915	21,140	915	915
45	Fiber Optics	18,962	6,835	21,755	14,655	21,755	21,755
73	GIS	77,582	74,980	103,680	102,910	109,879	114,325
90	Debt Service & Depreciation	2,101,653	1,990,451	2,012,865	2,012,940	2,012,940	2,010,750
95	Capital Outlay	193,854	787,976	17,834,150	2,861,150	25,891,035	2,227,685
Total Electric Fund		\$ 34,418,812	\$ 33,856,569	\$ 53,537,460	\$ 37,465,584	\$ 61,899,205	\$ 38,289,600

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Program and Classification
Fiscal Year Ending April 30, 2024 & 2025

Fund 620 - Electric Fund

Description	2020-2021	2021-2022	2022-2023	2022-2023	2023-2024	2024-2025
	Actual	Actual	Budget	Projected	Budget	Forecast
20 Administration						
Personnel Services	\$ 1,043,124	\$ 992,283	\$ 1,328,970	\$ 1,267,570	\$ 1,433,649	\$ 1,493,016
Contractual Services	27,856,400	26,933,694	27,501,446	26,728,575	27,304,471	27,190,862
Commodities	3,501	7,456	12,850	9,825	13,955	13,505
Other Expenditures	100	130	200	150	200	200
Total	<u>28,903,125</u>	<u>27,933,564</u>	<u>28,843,466</u>	<u>28,006,120</u>	<u>28,752,275</u>	<u>28,697,583</u>
25 Operation & Maintenance						
Personnel Services	1,553,304	1,487,281	2,199,805	1,911,880	2,414,347	2,498,020
Contractual Services	447,293	459,615	525,735	488,355	526,850	524,960
Commodities	102,262	120,494	151,090	160,840	185,405	185,155
Other Expenditures	550	250	575	575	450	450
Total	<u>2,103,410</u>	<u>2,067,640</u>	<u>2,877,205</u>	<u>2,561,650</u>	<u>3,127,052</u>	<u>3,208,585</u>
27 Substation						
Contractual Services	48,502	82,457	93,195	90,195	108,250	93,250
Commodities	2,218	6,448	18,600	3,600	20,600	20,600
Total	<u>50,720</u>	<u>88,906</u>	<u>111,795</u>	<u>93,795</u>	<u>128,850</u>	<u>113,850</u>
30 Customer Accounting						
Personnel Services	118,169	79,021	136,881	91,565	96,364	101,132
Contractual Services	59,252	64,677	222,525	235,105	250,130	261,125
Commodities	-	782	-	-	-	-
Other Expenditures	58,395	(11,659)	20,000	10,000	20,000	20,000
Total	<u>235,816</u>	<u>132,822</u>	<u>379,406</u>	<u>336,670</u>	<u>366,494</u>	<u>382,257</u>
35 Electric Generation						
Personnel Services	41,137	48,861	1,330	80,330	1,330	1,330
Contractual Services	643,784	673,133	1,280,653	1,331,279	1,405,235	1,429,115
Commodities	16,063	37,080	63,365	37,090	74,570	74,575
Other Expenditures	5,922	5,852	6,875	5,855	6,875	6,875
Total	<u>706,906</u>	<u>764,925</u>	<u>1,352,223</u>	<u>1,454,554</u>	<u>1,488,010</u>	<u>1,511,895</u>
40 New Service						
Personnel Services	26,785	8,471	915	21,140	915	915
Total	<u>26,785</u>	<u>8,471</u>	<u>915</u>	<u>21,140</u>	<u>915</u>	<u>915</u>
45 Fiber Optics						
Personnel Services	-	890	5	5	5	5
Contractual Services	16,240	5,946	16,880	14,650	16,880	16,880
Commodities	2,722	-	4,870	-	4,870	4,870
Total	<u>18,962</u>	<u>6,835</u>	<u>21,755</u>	<u>14,655</u>	<u>21,755</u>	<u>21,755</u>
73 GIS						
Personnel Services	66,251	56,033	83,325	82,455	93,659	98,105
Contractual Services	10,540	16,576	18,855	18,855	2,630	2,630
Commodities	791	2,371	1,500	1,600	13,590	13,590
Total	<u>77,582</u>	<u>74,980</u>	<u>103,680</u>	<u>102,910</u>	<u>109,879</u>	<u>114,325</u>

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Program and Classification
Fiscal Year Ending April 30, 2024 & 2025

Fund 620 - Electric Fund

Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
90 Debt Service and Depreciation						
Contractual Services	824	899	825	900	900	750
Debt Service	102,129	34,986	12,040	12,040	12,040	10,000
Other Expenditures	1,998,700	1,954,565	2,000,000	2,000,000	2,000,000	2,000,000
Total	<u>2,101,653</u>	<u>1,990,451</u>	<u>2,012,865</u>	<u>2,012,940</u>	<u>2,012,940</u>	<u>2,010,750</u>
95 Capital Outlay						
Capital Outlay	193,854	787,976	17,834,150	2,861,150	25,891,035	2,227,685
Total	<u>193,854</u>	<u>787,976</u>	<u>17,834,150</u>	<u>2,861,150</u>	<u>25,891,035</u>	<u>2,227,685</u>
Total Electric Fund	<u>34,418,812</u>	<u>33,856,569</u>	<u>53,537,460</u>	<u>37,465,584</u>	<u>61,899,205</u>	<u>38,289,600</u>
Total Electric Fund						
Personnel Services	\$ 2,848,771	\$ 2,672,840	\$ 3,751,231	\$ 3,454,945	\$ 4,040,269	\$ 4,192,523
Contractual Services	29,082,833	28,236,997	29,660,114	28,907,914	29,615,346	29,519,572
Commodities	127,559	174,632	252,275	212,955	312,990	312,295
Debt Service	102,129	34,986	12,040	12,040	12,040	10,000
Other Expenditures	2,063,667	1,949,139	2,027,650	2,016,580	2,027,525	2,027,525
Capital Outlay	193,854	787,976	17,834,150	2,861,150	25,891,035	2,227,685
Total	<u>34,418,812</u>	<u>33,856,569</u>	<u>53,537,460</u>	<u>37,465,584</u>	<u>61,899,205</u>	<u>38,289,600</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2024 & 2025

Fund 620 - Electric Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Program 20 - Administration							
501	Wages - Regular	884,503	863,661	942,589	855,000	990,665	1,018,556
502	Wages - Part-Time/Seasonal	2,504	2,831	4,178	10,000	14,814	15,369
503	Overtime	-	12	-	25	-	-
521	Group Insurance	122,000	186,618	213,166	252,495	274,443	282,681
522	Medicare	12,483	12,205	13,775	12,550	14,626	15,041
523	Social Security	52,319	51,500	58,070	53,750	61,886	63,445
524	IMRF	100,961	100,165	93,877	80,500	73,900	94,609
527	Car Allowance	3,250	3,375	3,250	3,250	3,250	3,250
529	Pension Expense	(134,895)	(228,084)	65	-	65	65
Total Personnel Services		1,043,124	992,283	1,328,970	1,267,570	1,433,649	1,493,016
531	Maintenance Service	21,078	21,029	27,245	22,980	25,425	24,905
541	Accounting & Auditing Service	19,505	20,000	21,000	23,150	22,961	23,872
543	Legal Service	20,916	14,261	30,875	15,400	30,875	30,875
544	Medical Service	-	-	600	-	600	600
547	Banking Service	109,544	147,669	-	-	-	-
559	Other Professional Services	4,555	55,500	34,300	21,280	69,300	34,300
561	Postage	956	1,400	2,000	1,200	2,000	2,000
562	Telephone	59,593	7,620	14,940	14,940	14,940	14,940
563	Publishing	916	551	2,000	1,500	2,000	1,000
564	Printing	875	305	1,100	940	1,100	1,100
565	Internet	2,320	2,320	2,320	2,300	2,300	2,300
566	Recording Fees	63	156	400	400	400	400
571	Dues	29,682	25,256	31,810	31,810	31,810	31,810
572	Travel	-	217	5,280	5,000	7,205	7,205
573	Training	316	1,312	6,745	5,945	7,335	7,335
585	Electric Purchases	27,584,584	26,634,818	27,319,576	26,580,475	27,084,965	27,006,965
595	Rentals	1,359	1,142	1,255	1,255	1,255	1,255
599	Other Contractual Services	138	138	-	-	-	-
Total Contractual Services		27,856,400	26,933,694	27,501,446	26,728,575	27,304,471	27,190,862
621	Office Supplies	1,428	1,415	4,000	1,935	4,000	4,000
622	Office Equipment	163	-	1,000	575	1,000	1,000
623	Office Furniture	-	662	1,000	550	1,000	1,000
632	Per Copy Charges	523	518	660	575	660	660
663	Computer Software	1,387	4,861	6,190	6,190	7,295	6,845
Total Commodities		3,501	7,456	12,850	9,825	13,955	13,505
918	Easements	100	130	200	150	200	200
Total Other Expenditures		100	130	200	150	200	200
Total Administration		\$ 28,903,125	\$ 27,933,564	\$ 28,843,466	\$ 28,006,120	\$ 28,752,275	\$ 28,697,583
Program 25 - Operation & Maintenance							
501	Wages - Regular	1,054,558	1,069,626	1,277,624	1,124,000	1,426,101	1,449,997
502	Wages - Part-Time/Seasonal	46,444	44,531	47,151	51,750	51,851	53,552
503	Overtime	50,208	54,707	160,200	56,000	166,210	172,440
504	Stand-By	109,437	111,541	114,295	114,295	116,580	118,330
521	Group Insurance	245,188	270,745	283,358	316,910	353,549	365,726
522	Medicare	17,811	18,131	23,193	18,000	25,534	26,020
523	Social Security	75,312	77,527	98,401	76,500	108,792	110,486
524	IMRF	135,825	133,023	155,658	114,500	125,805	161,544
529	Pension Expense	(181,479)	(292,551)	39,925	39,925	39,925	39,925

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2024 & 2025

Fund 620 - Electric Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Total Personnel Services		1,553,304	1,487,281	2,199,805	1,911,880	2,414,347	2,498,020
531	Maintenance Service	242,287	269,470	296,270	284,260	300,285	298,395
544	Medical Service	537	590	1,650	750	1,650	1,650
546	Janitorial Service	4,799	4,999	5,160	5,800	6,840	6,840
559	Other Professional Services	6,509	6,922	13,745	13,745	7,170	7,170
562	Telephone	3,280	3,391	3,660	3,660	3,660	3,660
571	Dues	144	320	560	560	560	560
572	Travel	646	1,973	4,100	2,800	4,100	4,100
573	Training	15,167	5,855	15,340	10,940	15,340	15,340
581	Utilities	22,653	25,276	18,620	25,515	25,720	20,720
584	Landfill Charges	297	3,932	3,000	3,000	3,000	3,000
592	General Insurance	132,708	121,460	145,750	120,000	140,000	145,000
595	Rentals	4,193	5,360	6,180	6,825	6,825	6,825
599	Other Contractual Services	14,074	10,067	11,700	10,500	11,700	11,700
Total Contractual Services		447,293	459,615	525,735	488,355	526,850	524,960
601	Maintenance Supplies	50,235	51,330	65,585	71,900	77,600	77,600
621	Office Supplies	-	76	-	-	-	-
624	Operating Supplies	18,894	18,714	29,115	25,950	33,015	33,015
625	Small Tools	687	4,782	4,180	3,400	4,180	4,180
626	Janitorial Supplies	266	304	500	310	500	500
627	Motor Fuel & Lubricants	18,117	27,523	23,520	44,265	45,880	45,630
631	Clothing	4,222	8,163	17,150	8,390	17,150	17,150
641	Books	110	105	845	125	845	845
663	Computer Software	9,731	9,495	10,195	6,500	6,235	6,235
Total Commodities		102,262	120,494	151,090	160,840	185,405	185,155
917	Employee Awards	550	250	575	575	450	450
Total Other Expenditures		550	250	575	575	450	450
Total Operation & Maintenance		\$ 2,103,410	\$ 2,067,640	\$ 2,877,205	\$ 2,561,650	\$ 3,127,052	\$ 3,208,585
Program 27 - Substations							
531	Maintenance Service	45,660	79,116	88,695	86,195	103,750	88,750
599	Other Contractual Services	2,842	3,341	4,500	4,000	4,500	4,500
Total Contractual Services		48,502	82,457	93,195	90,195	108,250	93,250
601	Maintenance Supplies	2,194	3,387	17,000	3,500	17,000	17,000
626	Janitorial Supplies	24	-	100	100	100	100
627	Motor Fuel & Lubricants	-	3,061	1,500	-	3,500	3,500
Total Commodities		2,218	6,448	18,600	3,600	20,600	20,600
Total Substations		\$ 50,720	\$ 88,906	\$ 111,795	\$ 93,795	\$ 128,850	\$ 113,850

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2024 & 2025

Fund 620 - Electric Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Program 30 - Customer Accounting							
501	Wages - Regular	68,639	51,992	63,767	64,000	65,918	68,034
502	Wages - Part-Time/Seasonal	23,332	14,882	27,023	2,270	5,445	6,311
521	Group Insurance	22,643	15,475	29,546	12,945	13,335	13,788
522	Medicare	1,259	910	1,316	975	1,034	1,077
523	Social Security	5,383	3,957	5,629	4,125	4,424	4,609
524	IMRF	9,182	6,508	8,600	6,250	5,208	6,313
529	Pension Expense	(12,268)	(14,702)	1,000	1,000	1,000	1,000
Total Personnel Services		118,169	79,021	136,881	91,565	96,364	101,132
531	Maintenance Service	12,959	13,348	14,015	14,020	14,715	15,450
544	Medical Service	-	45	-	-	-	-
547	Bank Service	-	83	150,000	162,530	170,700	179,500
550	Collection Service	6	-	1,000	500	500	500
552	Data Programming Service	-	1,120	-	-	-	-
559	Other Professional Services	-	350	2,000	-	2,000	2,000
561	Postage	23,729	27,050	23,000	33,070	34,725	36,460
564	Printing	6,341	5,969	6,305	6,005	5,720	5,450
572	Travel & Meals	-	-	600	865	600	600
573	Training	595	-	675	115	750	745
595	Rentals	15,623	16,712	24,930	18,000	20,420	20,420
Total Contractual Services		59,252	64,677	222,525	235,105	250,130	261,125
622	Office Equipment	-	782	-	-	-	-
Total Commodities		-	782	-	-	-	-
912	Bad Debt	58,395	(11,659)	20,000	10,000	20,000	20,000
Total Other Expenditures		58,395	(11,659)	20,000	10,000	20,000	20,000
Total Customer Accounting		\$ 235,816	\$ 132,822	\$ 379,406	\$ 336,670	\$ 366,494	\$ 382,257
Program 35 - Electric Generation							
501	Wages - Regular	38,545	48,733	-	61,250	-	-
503	Overtime	43	1,413	-	5,000	-	-
521	Group Insurance	1,166	1,527	-	2,000	-	-
522	Medicare	545	706	-	925	-	-
523	Social Security	2,331	3,020	-	3,325	-	-
524	IMRF	4,443	5,412	-	6,500	-	-
529	Pension Expense	(5,937)	(11,950)	1,330	1,330	1,330	1,330
Total Personnel Services		41,137	48,861	1,330	80,330	1,330	1,330
531	Maintenance Service	181,176	186,983	217,380	191,080	225,070	245,950
559	Other Professional Services	-	3,849	4,500	-	4,500	4,500
562	Telephone	4,319	3,723	4,200	4,200	4,320	4,320
581	Utilities	329,371	322,002	871,643	1,008,639	949,915	949,915
583	Garbage Disposal	435	435	450	435	450	450
592	General Insurance	72,185	94,293	115,000	72,000	152,000	155,000
595	Rentals	970	4,680	2,100	1,200	2,100	2,100
599	Other Contractual Services	55,328	57,167	65,380	53,725	66,880	66,880
Total Contractual Services		643,784	673,133	1,280,653	1,331,279	1,405,235	1,429,115

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2024 & 2025

Fund 620 - Electric Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
601	Maintenance Supplies	404	665	18,170	850	18,170	18,170
622	Office Equipment	-	-	-	-	-	-
624	Operating Supplies	1,970	2,704	5,000	2,800	5,000	5,000
625	Small Tools	-	259	500	500	500	500
626	Janitorial Supplies	456	174	500	250	500	500
627	Motor Fuel & Lubricants	13,233	33,278	39,195	32,690	50,400	50,405
Total Commodities		16,063	37,080	63,365	37,090	74,570	74,575
914	State/Federal Permit Fees	5,922	5,852	6,875	5,855	6,875	6,875
Total Other Expenditures		5,922	5,852	6,875	5,855	6,875	6,875
Total Electric Generation		\$ 706,906	\$ 764,925	\$ 1,352,223	\$ 1,454,554	\$ 1,488,010	\$ 1,511,895
Program 40 - New Service							
501	Wages - Regular	23,978	8,291	-	12,000	-	-
503	Overtime	1,156	437	-	-	-	-
521	Group Insurance	756	267	-	5,500	-	-
522	Medicare	356	125	-	250	-	-
523	Social Security	1,461	534	-	975	-	-
524	IMRF	2,740	969	-	1,500	-	-
529	Pension Expense	(3,661)	(2,151)	915	915	915	915
Total Personnel Services		26,785	8,471	915	21,140	915	915
Total New Service		\$ 26,785	\$ 8,471	\$ 915	\$ 21,140	\$ 915	\$ 915
Program 45 - Fiber Optics							
501	Wages - Regular	-	566	-	-	-	-
503	Overtime	-	370	-	-	-	-
521	Group Insurance	-	28	-	-	-	-
522	Medicare	-	14	-	-	-	-
523	Social Security	-	58	-	-	-	-
524	IMRF	-	108	-	-	-	-
529	Pension Expense	-	(255)	5	5	5	5
Total Personnel Services		-	890	5	5	5	5
531	Maintenance Service	2,930	-	10,000	7,360	10,000	10,000
595	Rentals	13,310	5,946	6,880	7,290	6,880	6,880
Total Contractual Services		16,240	5,946	16,880	14,650	16,880	16,880
601	Maintenance Supplies	2,722	-	4,870	-	4,870	4,870
Total Commodities		2,722	-	4,870	-	4,870	4,870
Total Fiber Optics		\$ 18,962	\$ 6,835	\$ 21,755	\$ 14,655	\$ 21,755	\$ 21,755
Program 73 - GIS							
501	Wages - Regular	54,173	45,157	56,287	54,550	60,405	62,447
502	Wages - Part-Time	-	-	-	-	4,356	5,049
503	Overtime	-	-	-	40	-	-
521	Group Insurance	10,171	13,633	15,792	17,300	17,693	18,371
522	Medicare	764	616	816	800	939	978
523	Social Security	3,266	2,634	3,490	3,385	4,015	4,185
524	IMRF	6,319	4,809	5,660	5,100	4,971	5,795

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2024 & 2025

Fund 620 - Electric Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
	529 Pension Expense	(8,443)	(10,816)	1,280	1,280	1,280	1,280
	Total Personnel Services	66,251	56,033	83,325	82,455	93,659	98,105
	531 Maintenance Service	7,438	14,538	16,040	16,040	200	200
	562 Telephone	667	570	400	400	360	360
	571 Dues & Subscriptions	-	-	-	-	70	70
	573 Training	713	1,324	2,415	2,415	2,000	2,000
	595 Rentals	1,722	144	-	-	-	-
	Total Contractual Services	10,540	16,576	18,855	18,855	2,630	2,630
	601 Maintenance Supplies	85	-	-	-	-	-
	621 Office Supplies	123	1,379	750	750	1,000	1,000
	622 Office Equipment	584	992	750	750	600	600
	631 Clothing	-	-	-	100	360	360
	663 Computer Software	-	-	-	-	11,630	11,630
	Total Commodities	791	2,371	1,500	1,600	13,590	13,590
	Total GIS	\$ 77,582	\$ 74,980	\$ 103,680	\$ 102,910	\$ 109,879	\$ 114,325
Program 90 - Debt Service & Depreciation							
	599 Other Contractual Services	824	899	825	900	900	750
	Total Contractual Services	79,197	78,250	106,005	105,410	124,369	128,665
	705 Principal	2,009,646	705,516	10,520	10,520	10,520	8,755
	710 Interest	100,754	34,387	1,520	1,520	1,520	1,245
	715 Paying Agent Fees	1,375	599	-	-	-	-
	910 Capitalized Assets	(2,009,646)	(705,516)	-	-	-	-
	Total Debt Service	102,129	34,986	12,040	12,040	12,040	10,000
	911 Depreciation	1,998,700	1,954,565	2,000,000	2,000,000	2,000,000	2,000,000
	Total Other Expenditures	1,998,700	1,954,565	2,000,000	2,000,000	2,000,000	2,000,000
	Total Debt Service & Depreciation	\$ 2,101,653	\$ 1,990,451	\$ 2,012,865	\$ 2,012,940	\$ 2,012,940	\$ 2,010,750
Program 95 - Capital Outlay							
	810 Buildings & Improvements	645	27,217	28,000	28,000	353,335	20,000
	815 Improvements Other than Buildings	1,649,275	2,233,547	17,535,330	2,562,330	25,345,300	1,752,000
	820 Machinery & Equipment	13,673	86,641	158,000	158,000	125,000	190,000
	825 Vehicles	27,828	126	75,000	75,000	60,000	260,000
	835 Computer Equipment	15,528	33,815	37,820	37,820	7,400	5,685
	910 Capitalized Assets	(1,513,095)	(1,593,371)	-	-	-	-
	Total Capital Outlay	\$ 193,854	\$ 787,976	\$ 17,834,150	\$ 2,861,150	\$ 25,891,035	\$ 2,227,685
	Total Electric Fund	\$ 34,418,812	\$ 33,856,569	\$ 53,537,460	\$ 37,465,584	\$ 61,899,205	\$ 38,289,600

CITY OF GENEVA, ILLINOIS
Budget Summary by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 630 - Water/Wastewater Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
447	Federal Grants	\$ -	\$ 8,011	\$ -	\$ -	\$ -	\$ -
455	Penalties	36,646	97,496	100,000	116,000	100,000	100,000
458	Industrial Wastewater Surcharge	103,027	131,175	115,000	115,000	115,000	115,000
Total Fines & Forfeits		<u>139,673</u>	<u>236,682</u>	<u>215,000</u>	<u>231,000</u>	<u>215,000</u>	<u>215,000</u>
462	Water Sales	6,274,961	6,248,136	6,123,000	6,148,000	6,148,000	6,148,000
463	Sewer Sales	3,848,565	3,839,110	3,736,500	3,746,500	3,746,500	3,746,500
465	Connection Fees	111,751	408,150	111,970	487,000	112,000	112,000
466	Meter Sales	21,193	32,057	25,000	25,000	25,000	25,000
Total Service Charges		<u>10,256,471</u>	<u>10,527,453</u>	<u>9,996,470</u>	<u>10,406,500</u>	<u>10,031,500</u>	<u>10,031,500</u>
475	Private Fire Service	34,740	34,830	34,830	34,830	34,830	34,830
476	Lawn Permit Fees	675	900	1,000	700	1,000	1,000
479	Disconnection/Reconnection Fees	226	-	500	1,000	500	500
Total Service Fees		<u>35,641</u>	<u>35,730</u>	<u>36,330</u>	<u>36,530</u>	<u>36,330</u>	<u>36,330</u>
481	Interest Income	11,505	(6,368)	35,000	70,880	45,000	45,000
482	Rental Income	147,143	129,203	112,100	112,100	117,740	117,740
483	Insurance & Property Damage	83,851	3,831	-	5,000	-	-
484	Sale of Capital Assets	33,850	-	10,000	-	10,000	10,000
485	Reimbursed Expenditures	15,554	5,060	8,245	30,000	8,245	8,245
486	Donations	881,622	950,502	-	-	-	-
489	Miscellaneous	17,048	3,098	5,000	5,000	5,000	5,000
Total Other Revenues		<u>1,190,573</u>	<u>1,085,326</u>	<u>170,345</u>	<u>222,980</u>	<u>185,985</u>	<u>185,985</u>
491	Transfers In - General	-	78,840	-	192,230	507,770	-
493	Other Financing Source	-	10,885,000	-	-	-	19,000,000
499	Reappropriation	-	-	6,719,410	-	5,827,030	1,279,815
Total Other Financing Sources		<u>-</u>	<u>10,963,840</u>	<u>6,719,410</u>	<u>192,230</u>	<u>6,334,800</u>	<u>20,279,815</u>
Total Revenues and Other Financing Sources		<u>\$ 11,622,358</u>	<u>\$ 22,849,032</u>	<u>\$ 17,137,555</u>	<u>\$ 11,089,240</u>	<u>\$ 16,803,615</u>	<u>\$ 30,748,630</u>
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 1,852,261	\$ 1,834,399	\$ 1,998,032	\$ 1,831,150	\$ 2,018,895	\$ 2,078,573
502	Wages - Part-Time/Seasonal	48,276	53,673	67,988	61,700	85,286	89,470
503	Overtime	72,594	58,640	81,660	81,810	82,410	82,910
504	Stand-By	115,163	116,219	117,615	117,760	121,140	124,740
521	Group Insurance	458,960	535,149	632,899	623,205	648,124	669,646
522	Medicare	29,063	28,503	32,893	30,245	33,500	34,491
523	Social Security	124,480	122,740	139,816	133,200	142,625	146,629
524	IMRF	231,204	223,041	222,306	199,300	169,713	214,031
527	Car Allowance	3,250	3,375	3,250	3,250	3,250	3,250
529	Pension Expense	(308,916)	(506,581)	28,620	8,595	28,620	28,620
Total Personnel Services		<u>2,626,335</u>	<u>2,469,158</u>	<u>3,325,079</u>	<u>3,090,215</u>	<u>3,333,563</u>	<u>3,472,360</u>
531	Maintenance Service	189,690	206,659	257,590	257,286	248,495	246,840
541	Accounting & Auditing Service	2,517	4,400	4,560	4,940	4,765	5,170
542	Engineering Service	8,016	8,549	2,266	4,765	2,265	2,265
543	Legal Service	7,322	18,616	11,500	11,500	11,500	11,500
544	Medical Service	1,003	1,370	2,590	2,590	2,590	2,590
546	Janitorial Service	4,802	5,002	4,900	4,900	4,900	4,900
547	Banking Service	64,814	85,504	63,000	94,860	99,600	104,580
550	Collection Service	-	-	1,000	500	500	500
559	Other Professional Services	52,368	47,439	58,090	58,090	59,500	51,000
561	Postage	24,249	27,978	17,200	32,550	34,190	35,860

CITY OF GENEVA, ILLINOIS
Budget Summary by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 630 - Water/Wastewater Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
562	Telephone	18,048	14,766	17,695	16,725	16,605	17,325
563	Publishing	430	792	1,700	1,700	1,100	1,100
564	Printing	6,444	6,758	8,655	8,365	7,775	7,515
565	Internet	2,320	2,320	2,370	2,370	2,370	2,345
566	Recording Fees	63	288	500	500	500	500
571	Dues & Subscriptions	1,160	2,434	2,085	2,085	1,920	1,920
572	Travel & Meals	48	299	4,250	4,250	4,120	4,250
573	Training & Professional Development	4,849	5,204	16,705	16,705	16,875	16,285
581	Utilities	791,817	774,955	819,820	861,360	894,187	895,585
584	Landfill Charges	62,315	24,340	76,200	76,200	7,000	77,000
586	Sewer Charges	56,262	53,081	60,000	60,000	62,000	62,000
592	General Insurance	145,261	132,321	145,740	217,921	170,000	176,000
595	Rentals	21,730	21,608	23,555	23,555	26,235	27,990
599	Other Contractual Services	69,657	77,871	83,925	83,925	86,235	85,530
Total Contractual Services		1,535,183	1,522,554	1,685,896	1,847,642	1,765,227	1,840,550
601	Maintenance Supplies	141,668	127,071	142,885	142,925	139,475	142,475
621	Office Supplies	1,596	4,588	6,890	6,890	7,140	7,140
622	Office Equipment	1,562	1,269	2,625	2,625	2,475	2,475
623	Office Furniture	-	227	600	600	1,200	1,200
624	Operating Supplies	365,808	410,999	487,760	552,760	573,460	593,460
625	Small Tools	4,562	4,490	5,885	5,885	5,685	5,685
626	Janitorial Supplies	953	3,351	1,550	1,550	1,350	1,350
627	Motor Fuel & Lubricants	24,915	37,310	44,745	59,570	58,870	58,870
631	Clothing	6,385	7,395	8,075	8,075	8,335	8,335
632	Per Copy Charges	523	518	850	850	850	850
641	Books	-	30	830	830	-	-
663	Computer Software	9,522	13,682	20,420	20,420	26,990	19,000
Total Commodities		557,496	610,930	723,115	802,980	825,830	840,840
705	Principal	2,368,216	14,283,549	2,232,295	2,232,296	2,369,310	2,273,155
710	Interest	602,289	596,639	668,295	667,262	541,030	464,455
715	Paying Agent Fees	550	599	750	-	750	750
720	Bond Issue Cost	-	191,792	-	-	-	-
Total Debt Service		2,971,055	15,072,579	2,901,340	2,899,558	2,911,090	2,738,360
810	Buildings & Improvements	645	22,437	23,000	118,000	498,335	15,000
815	Improvements Other than Buildings	2,521,629	2,123,650	4,893,000	2,995,000	3,253,000	17,352,000
820	Machinery & Equipment	191,648	601,266	316,000	316,000	794,000	454,000
825	Vehicles	(186)	442,210	-	-	30,000	638,000
835	Computer Equipment	12,049	27,346	10,475	10,475	-	4,950
910	Capitalized Assets	(4,390,578)	(6,265,691)	-	-	-	-
Total Capital Outlay		(1,664,792)	(3,048,782)	5,242,475	3,439,475	4,575,335	18,463,950
911	Depreciation	2,819,596	2,998,099	2,900,000	3,000,000	3,000,000	3,000,000
912	Bad Debt	12,643	809	6,500	6,605	6,500	6,500
914	State/Federal Permits	31,570	35,519	38,570	38,570	38,570	38,570
917	Employee Awards	-	200	945	945	-	-
922	Grant Expense	237,557	214,569	313,635	313,635	347,500	347,500
923	Amortization - ARO	-	121,951	-	-	-	-
Total Other Expenditures		3,101,365	3,371,147	3,259,650	3,359,755	3,392,570	3,392,570
Total Expenditures and Other Financing Uses		\$ 9,126,642	\$ 19,997,586	\$ 17,137,555	\$ 15,439,625	\$ 16,803,615	\$ 30,748,630

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Program
Fiscal Year Ending April 30, 2024 & 2025

630 - Water/Wastewater Fund

Program	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
60	Water Production	\$ 298,541	\$ 285,188	\$ 358,205	\$ 328,310	\$ 330,807	\$ 331,305
65	Water Distribution	1,343,163	1,436,457	1,814,841	1,832,346	2,001,047	2,039,847
70	Water Treatment	1,058,032	1,046,980	1,235,619	1,278,316	1,288,916	1,310,896
73	GIS	95,050	89,167	123,467	121,830	133,297	138,852
75	Wastewater Treatment	1,041,847	946,309	1,212,765	1,228,685	1,206,653	1,322,280
80	Wastewater Collection	1,042,497	936,210	1,210,330	1,176,035	1,214,979	1,257,515
85	Industrial Wastewater	118,239	109,499	135,098	131,655	138,076	142,915
90	Debt Service & Depreciation	3,425,851	3,913,009	5,804,755	5,902,973	5,914,505	5,741,070
95	Capital Outlay	703,421	11,234,767	5,242,475	3,439,475	4,575,335	18,463,950
Total Water/Wastewater Fund		\$ 9,126,642	\$ 19,997,586	\$ 17,137,555	\$ 15,439,625	\$ 16,803,615	\$ 30,748,630

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Program and Classification
Fiscal Year Ending April 30, 2024 & 2025

Fund 630 - Water/Wastewater Fund

Description	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Projected	2024-2025 Budget	2024-2025 Forecast
60 Water Production						
Personnel Services	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Contractual Services	294,108	283,522	323,955	323,955	327,557	328,055
Commodities	3,745	1,602	4,250	4,250	3,250	3,250
Other Expenditures	687	64	-	105	-	-
Total	<u>298,541</u>	<u>285,188</u>	<u>358,205</u>	<u>328,310</u>	<u>330,807</u>	<u>331,305</u>
65 Water Distribution						
Personnel Services	861,318	832,476	1,147,480	1,053,180	1,165,922	1,213,307
Contractual Services	284,102	314,829	338,596	438,091	399,035	396,130
Commodities	127,097	150,145	150,135	162,445	165,090	159,410
Other Expenditures	70,645	139,007	178,630	178,630	271,000	271,000
Total	<u>1,343,163</u>	<u>1,436,457</u>	<u>1,814,841</u>	<u>1,832,346</u>	<u>2,001,047</u>	<u>2,039,847</u>
70 Water Treatment						
Personnel Services	428,819	371,031	501,884	484,415	461,691	482,891
Contractual Services	382,770	398,243	420,455	444,916	457,510	457,290
Commodities	246,444	277,506	312,930	348,635	369,715	370,715
Other Expenditures	-	200	350	350	-	-
Total	<u>1,058,032</u>	<u>1,046,980</u>	<u>1,235,619</u>	<u>1,278,316</u>	<u>1,288,916</u>	<u>1,310,896</u>
73 GIS						
Personnel Services	82,814	70,149	103,677	102,040	117,077	122,632
Contractual Services	11,445	16,680	18,190	18,190	2,630	2,630
Commodities	791	2,337	1,600	1,600	13,590	13,590
Total	<u>95,050</u>	<u>89,167</u>	<u>123,467</u>	<u>121,830</u>	<u>133,297</u>	<u>138,852</u>
75 Wastewater Treatment						
Personnel Services	481,620	446,852	571,130	554,010	587,233	610,380
Contractual Services	393,995	331,211	410,665	418,665	368,510	440,990
Commodities	135,223	132,727	192,300	217,340	212,340	232,340
Other Expenditures	31,010	35,519	38,670	38,670	38,570	38,570
Total	<u>1,041,847</u>	<u>946,309</u>	<u>1,212,765</u>	<u>1,228,685</u>	<u>1,206,653</u>	<u>1,322,280</u>
80 Wastewater Collection						
Personnel Services	674,855	657,397	855,310	784,850	883,499	920,170
Contractual Services	151,131	162,004	159,600	189,390	195,550	201,725
Commodities	37,083	40,503	53,420	59,795	52,930	52,620
Other Expenditures	179,428	76,307	142,000	142,000	83,000	83,000
Total	<u>1,042,497</u>	<u>936,210</u>	<u>1,210,330</u>	<u>1,176,035</u>	<u>1,214,979</u>	<u>1,257,515</u>
85 Industrial Wastewater						
Personnel Services	96,910	91,253	115,598	111,720	118,141	122,980
Contractual Services	14,218	12,135	11,020	11,020	11,020	11,020
Commodities	7,112	6,111	8,480	8,915	8,915	8,915
Total	<u>118,239</u>	<u>109,499</u>	<u>135,098</u>	<u>131,655</u>	<u>138,076</u>	<u>142,915</u>
90 Debt Service and Depreciation						
Contractual Services	3,414	3,929	3,415	3,415	3,415	2,710
Debt Service	602,841	789,030	2,901,340	2,899,558	2,911,090	2,738,360
Other Expenditures	2,819,596	3,120,050	2,900,000	3,000,000	3,000,000	3,000,000
Total	<u>3,425,851</u>	<u>3,913,009</u>	<u>5,804,755</u>	<u>5,902,973</u>	<u>5,914,505</u>	<u>5,741,070</u>
95 Capital Outlay						
Capital Outlay	703,421	11,234,767	5,242,475	3,439,475	4,575,335	18,463,950
Total	<u>703,421</u>	<u>11,234,767</u>	<u>5,242,475</u>	<u>3,439,475</u>	<u>4,575,335</u>	<u>18,463,950</u>
Total Water/Wastewater Fund	<u>9,126,642</u>	<u>19,997,586</u>	<u>17,137,555</u>	<u>15,439,625</u>	<u>16,803,615</u>	<u>30,748,630</u>

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Program and Classification
Fiscal Year Ending April 30, 2024 & 2025

Fund 630 - Water/Wastewater Fund

Description	2021-2022 Actual	2022-2023 Actual	2022-2023 Budget	2023-2024 Projected	2024-2025 Budget	2024-2025 Forecast
Total Water/Wastewater Fund						
Personnel Services	\$ 2,626,335	\$ 2,469,158	\$ 3,325,079	\$ 3,090,215	\$ 3,333,563	\$ 3,472,360
Contractual Services	1,535,183	1,522,554	1,685,896	1,847,642	1,765,227	1,840,550
Commodities	557,496	610,930	723,115	802,980	825,830	840,840
Debt Service	602,841	789,030	2,901,340	2,899,558	2,911,090	2,738,360
Other Expenditures	3,101,365	3,371,147	3,259,650	3,359,755	3,392,570	3,392,570
Capital Outlay	703,421	11,234,767	5,242,475	3,439,475	4,575,335	18,463,950
Total	9,126,642	19,997,586	17,137,555	15,439,625	16,803,615	30,748,630

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CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2024 & 2025

Fund 630 - Water/Wastewater Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Program 60 - Water Production							
521	Group Insurance	-	-	30,000	-	-	-
Total Personnel Services		-	-	30,000	-	-	-
531	Maintenance Service	7,699	11,273	32,955	32,955	27,055	27,555
581	Utilities	286,409	272,249	291,000	291,000	300,502	300,500
Total Contractual Services		294,108	283,522	323,955	323,955	327,557	328,055
601	Maintenance Supplies	3,745	1,602	4,250	4,250	3,250	3,250
624	Operating Supplies	-	-	-	-	-	-
Total Commodities		3,745	1,602	4,250	4,250	3,250	3,250
912	Bad Debt	687	64	-	105	-	-
Total Other Expenditures		687	64	-	105	-	-
Total Water Production		\$ 298,541	\$ 285,188	\$ 358,205	\$ 328,310	\$ 330,807	\$ 331,305
Program 65 - Water Distribution							
501	Wages - Regular	608,213	629,084	686,168	615,300	700,892	721,797
502	Wages - Part-Time/Seasonal	24,138	25,207	33,994	27,000	39,488	41,136
503	Overtime	16,308	8,119	22,860	22,860	22,860	22,860
504	Stand-By	26,708	24,317	27,000	27,000	28,000	29,000
521	Group Insurance	160,271	185,986	233,934	233,400	246,027	253,540
522	Medicare	9,159	9,566	11,186	10,100	11,492	11,836
523	Social Security	39,843	40,574	47,425	43,000	48,828	50,187
524	IMRF	74,223	72,400	74,693	64,300	58,115	72,731
527	Car Allowance	1,625	1,688	1,625	1,625	1,625	1,625
529	Pension Expense	(99,170)	(164,464)	8,595	8,595	8,595	8,595
Total Personnel Services		861,318	832,476	1,147,480	1,053,180	1,165,922	1,213,307
531	Maintenance Service	30,149	27,540	35,815	35,050	39,115	34,385
541	Accounting & Auditing Service	1,258	2,200	2,280	2,470	2,280	2,585
542	Engineering Service	5,529	8,256	1,501	4,000	1,500	1,500
543	Legal Service	5,423	16,539	10,000	10,000	10,000	10,000
544	Medical Service	616	430	1,500	1,500	1,500	1,500
546	Janitorial Service	2,401	2,501	2,450	2,450	2,450	2,450
547	Banking Service	45,353	59,878	50,000	66,670	70,000	73,500
550	Collection Service	-	-	500	250	250	250
559	Other Professional Services	7,751	5,178	18,000	18,000	20,500	12,000
561	Postage	12,172	14,097	8,700	16,375	17,220	18,055
562	Telephone	13,540	10,622	13,325	12,355	12,355	13,000
563	Publishing	430	730	1,700	1,700	1,100	1,100
564	Printing	3,334	3,594	4,580	4,435	4,300	4,170
565	Internet	1,160	1,160	1,185	1,185	1,185	1,160
566	Recording Fees	63	288	500	500	500	500
571	Dues	626	1,915	1,475	1,475	1,415	1,415
572	Travel	23	281	3,400	3,400	3,270	3,400
573	Training	3,403	2,602	6,785	6,785	7,375	6,785
581	Utilities	4,544	7,872	6,145	15,685	15,685	17,085
584	Landfill Charges	297	3,932	5,200	5,200	7,000	7,000
592	General Insurance	69,795	61,066	72,870	137,921	85,000	88,000
595	Rentals	10,831	12,017	11,975	11,975	14,035	15,290
599	Other Contractual Services	65,404	72,131	78,710	78,710	81,000	81,000
Total Contractual Services		284,102	314,829	338,596	438,091	399,035	396,130
601	Maintenance Supplies	69,655	79,273	72,170	72,170	73,200	75,200
621	Office Supplies	992	1,457	2,800	2,800	2,800	2,800
622	Office Equipment	418	20	340	340	1,000	1,000
623	Office Furniture	-	227	600	600	1,200	1,200
624	Operating Supplies	33,522	36,388	41,450	46,450	47,950	47,950

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2024 & 2025

Fund 630 - Water/Wastewater Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
625	Small Tools	2,532	2,447	2,900	2,900	2,900	2,900
626	Janitorial Supplies	306	464	400	400	400	400
627	Motor Fuel & Lubricants	12,131	16,308	15,465	22,775	24,185	24,185
631	Clothing	2,080	3,283	2,960	2,960	2,400	2,400
632	Per Copy Charges	262	259	450	450	450	450
641	Books	-	30	830	830	-	-
663	Computer Software	5,199	9,989	9,770	9,770	8,605	925
Total Commodities		127,097	150,145	150,135	162,445	165,090	159,410
912	Bad Debt	4,682	(180)	4,500	4,500	4,500	4,500
914	State/Federal Permit Fees	560	-	-	-	-	-
917	Employee Awards	-	-	495	495	-	-
922	Grant Expense	65,403	139,187	173,635	173,635	266,500	266,500
Total Other Expenditures		70,645	139,007	178,630	178,630	271,000	271,000
Total Water Distribution		\$ 1,343,163	\$ 1,436,457	\$ 1,814,841	\$ 1,832,346	\$ 2,001,047	\$ 2,039,847
Program 70 - Water Treatment							
501	Wages - Regular	281,000	255,367	287,245	267,250	250,621	259,164
503	Overtime	19,482	19,234	20,250	20,250	21,000	21,500
504	Stand-By	42,360	45,953	44,435	44,435	45,800	47,200
521	Group Insurance	73,487	73,951	81,907	87,580	90,387	93,783
522	Medicare	4,836	4,205	5,105	5,600	4,602	4,753
523	Social Security	20,730	19,373	21,820	23,750	19,682	20,326
524	IMRF	38,905	36,957	35,382	35,550	23,859	30,425
529	Pension Expense	(51,982)	(84,008)	5,740	-	5,740	5,740
Total Personnel Services		428,819	371,031	501,884	484,415	461,691	482,891
531	Maintenance Service	71,544	80,644	81,895	82,356	81,390	81,095
544	Medical Service	-	150	300	300	300	300
559	Other Professional Services	16,298	12,489	11,560	11,560	12,000	12,000
562	Telephone	606	993	975	975	975	1,050
564	Printing	-	275	500	500	500	500
571	Dues	480	392	500	500	325	325
572	Travel	-	2	500	500	500	500
573	Training	658	112	2,000	2,000	2,000	2,000
581	Utilities	292,346	302,325	320,725	344,725	358,000	358,000
595	Rentals	-	-	700	700	700	700
599	Other Contractual Services	839	862	800	800	820	820
Total Contractual Services		382,770	398,243	420,455	444,916	457,510	457,290
601	Maintenance Supplies	22,989	12,311	12,970	12,970	14,050	15,050
621	Office Supplies	28	914	900	900	900	900
622	Office Equipment	256	257	475	475	475	475
624	Operating Supplies	219,132	257,427	289,750	324,750	344,750	344,750
625	Small Tools	287	948	1,000	1,000	1,000	1,000
626	Janitorial Supplies	-	601	500	500	500	500
627	Motor Fuel & Lubricants	2,231	3,455	5,545	6,250	6,250	6,250
631	Clothing	1,159	1,168	1,350	1,350	1,350	1,350
663	Computer Software	362	425	440	440	440	440
Total Commodities		246,444	277,506	312,930	348,635	369,715	370,715
917	Employee Awards	-	200	350	350	-	-
Total Other Expenditures		-	200	350	350	-	-
Total Water Treatment		\$ 1,058,032	\$ 1,046,980	\$ 1,235,619	\$ 1,278,316	\$ 1,288,916	\$ 1,310,896
Program 73 - GIS							
501	Wages - Regular	67,717	56,446	70,358	68,250	75,506	78,058
502	Wages - Part-Time	-	-	-	-	5,445	6,311

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2024 & 2025

Fund 630 - Water/Wastewater Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
503	Overtime	-	-	-	55	-	-
521	Group Insurance	12,714	17,149	19,742	22,135	22,599	23,445
522	Medicare	955	770	1,020	1,000	1,173	1,224
523	Social Security	4,083	3,293	4,362	4,250	5,019	5,230
524	IMRF	7,898	6,011	7,075	6,350	6,215	7,244
529	Pension Expense	(10,553)	(13,519)	1,120	-	1,120	1,120
Total Personnel Services		82,814	70,149	103,677	102,040	117,077	122,632
531	Maintenance Service	7,438	14,623	15,290	15,290	200	200
559	Other Professional Services	-	-	-	-	-	-
562	Telephone	1,572	570	480	480	360	360
571	Dues & Subscriptions	-	-	-	-	70	70
573	Training	713	1,344	2,420	2,420	2,000	2,000
595	Rentals	1,722	144	-	-	-	-
Total Contractual Services		11,445	16,680	18,190	18,190	2,630	2,630
601	Maintenance Supplies	84	-	-	-	-	-
621	Office Supplies	123	1,345	750	750	1,000	1,000
622	Office Equipment	584	992	750	750	600	600
631	Clothing	-	-	100	100	360	360
663	Computer Software	-	-	-	-	11,630	11,630
Total Commodities		791	2,337	1,600	1,600	13,590	13,590
Total GIS		\$ 95,050	\$ 89,167	\$ 123,467	\$ 121,830	\$ 133,297	\$ 138,852
Program 75 - Wastewater Treatment							
501	Wages - Regular	316,315	308,793	323,751	312,000	340,475	349,346
502	Wages - Part-time/Seasonal	-	3,260	7,200	7,200	9,217	9,491
503	Overtime	28,642	24,396	30,150	30,150	30,150	30,150
504	Stand-By	39,824	38,893	36,340	36,340	37,500	38,700
521	Group Insurance	82,676	96,257	98,541	103,720	102,137	105,661
522	Medicare	5,418	5,272	5,763	4,600	6,051	6,201
523	Social Security	23,165	22,544	24,640	24,000	25,876	26,514
524	IMRF	42,900	41,212	39,235	36,000	30,317	38,807
529	Pension Expense	(57,319)	(93,776)	5,510	-	5,510	5,510
Total Personnel Services		481,620	446,852	571,130	554,010	587,233	610,380
531	Maintenance Service	52,038	46,407	57,275	57,275	66,120	68,600
544	Medical Service	180	255	250	250	250	250
559	Other Professional Services	13,785	15,147	15,000	15,000	15,000	15,000
562	Telephone	243	613	630	630	630	630
563	Publishing	-	63	-	-	-	-
571	Dues	11	85	110	110	110	110
572	Travel	-	2	100	100	100	100
573	Training	75	725	1,500	1,500	1,500	1,500
581	Utilities	208,518	192,509	201,950	209,950	220,000	220,000
584	Landfill Charges	62,018	20,408	71,000	71,000	-	70,000
586	Sewer Charges	56,262	53,081	60,000	60,000	62,000	62,000
595	Rentals	864	969	1,850	1,850	1,800	1,800
599	Other Contractual Services	-	948	1,000	1,000	1,000	1,000
Total Contractual Services		393,995	331,211	410,665	418,665	368,510	440,990
601	Maintenance Supplies	26,287	16,277	36,560	36,600	31,800	31,800
621	Office Supplies	407	442	1,500	1,500	1,500	1,500
622	Office Equipment	257	-	300	300	300	300
624	Operating Supplies	103,886	107,757	145,000	170,000	170,000	190,000
625	Small Tools	1,380	1,058	1,500	1,500	1,500	1,500
626	Janitorial Supplies	647	2,286	650	650	450	450
627	Motor Fuel & Lubricants	-	2,546	3,650	3,650	3,650	3,650
631	Clothing	1,997	1,936	2,700	2,700	2,700	2,700
641	Books	-	-	-	-	-	-

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2024 & 2025

Fund 630 - Water/Wastewater Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
663	Computer Software	362	425	440	440	440	440
Total Commodities		135,223	132,727	192,300	217,340	212,340	232,340
912	Bad Debt	-	-	-	-	-	-
914	State/Federal Permits	31,010	35,519	38,570	38,570	38,570	38,570
917	Employee Awards	-	-	100	100	-	-
Total Other Expenditures		31,010	35,519	38,670	38,670	38,570	38,570
Total Wastewater Treatment		\$ 1,041,847	\$ 946,309	\$ 1,212,765	\$ 1,228,685	\$ 1,206,653	\$ 1,322,280
Program 80 - Wastewater Collection							
501	Wages - Regular	503,956	510,749	552,586	493,350	569,475	586,128
502	Wages - Part-Time/Seasonal	24,138	25,207	26,794	27,500	31,136	32,532
503	Overtime	8,162	6,790	8,400	8,400	8,400	8,400
504	Stand-By	6,115	6,771	9,840	9,840	9,840	9,840
521	Group Insurance	110,864	139,941	145,978	152,685	164,204	169,632
522	Medicare	7,634	7,647	8,688	7,850	8,993	9,258
523	Social Security	32,119	32,494	36,738	33,500	38,141	39,159
524	IMRF	58,782	58,170	58,086	50,100	45,110	57,021
527	Car Allowance	1,625	1,688	1,625	1,625	1,625	1,625
529	Pension Expense	(78,539)	(132,058)	6,575	-	6,575	6,575
Total Personnel Services		674,855	657,397	855,310	784,850	883,499	920,170
531	Maintenance Service	20,566	26,172	33,960	33,960	34,215	34,605
541	Accounting & Auditing Service	1,258	2,200	2,280	2,470	2,485	2,585
542	Engineering Service	683	-	685	685	685	685
543	Legal Service	1,899	2,077	1,500	1,500	1,500	1,500
544	Medical Service	206	535	500	500	500	500
546	Janitorial Service	2,401	2,501	2,450	2,450	2,450	2,450
547	Banking Service	19,461	25,626	13,000	28,190	29,600	31,080
550	Collection Service	-	-	500	250	250	250
559	Other Professional Services	2,376	2,783	3,030	3,030	1,500	1,500
561	Postage	12,077	13,880	8,500	16,175	16,970	17,805
562	Telephone	2,087	1,969	2,285	2,285	2,285	2,285
563	Publishing	-	-	-	-	-	-
564	Printing	3,110	2,889	3,575	3,430	2,975	2,845
565	Internet	1,160	1,160	1,185	1,185	1,185	1,185
571	Dues	42	42	-	-	-	-
572	Travel	25	14	250	250	250	250
573	Training	-	421	4,000	4,000	4,000	4,000
592	General Insurance	75,466	71,255	72,870	80,000	85,000	88,000
595	Rentals	8,313	8,478	9,030	9,030	9,700	10,200
Total Contractual Services		151,131	162,004	159,600	189,390	195,550	201,725
601	Maintenance Supplies	18,907	16,974	16,560	16,560	16,800	16,800
621	Office Supplies	47	425	700	700	700	700
622	Office Equipment	48	-	760	760	100	100
624	Operating Supplies	2,595	4,253	4,360	4,360	3,560	3,560
625	Small Tools	363	36	485	485	285	285
627	Motor Fuel & Lubricants	10,114	14,706	19,420	25,795	23,685	23,685
631	Clothing	1,150	1,008	965	965	1,525	1,525
632	Per Copy Charges	262	259	400	400	400	400
663	Computer Software	3,598	2,843	9,770	9,770	5,875	5,565
Total Commodities		37,083	40,503	53,420	59,795	52,930	52,620
912	Bad Debt	7,274	924	2,000	2,000	2,000	2,000
922	Grant Expense	172,154	75,382	140,000	140,000	81,000	81,000
Total Other Expenditures		179,428	76,307	142,000	142,000	83,000	83,000
Total Wastewater Collection		\$ 1,042,497	\$ 936,210	\$ 1,210,330	\$ 1,176,035	\$ 1,214,979	\$ 1,257,515

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2024 & 2025

Fund 630 - Water/Wastewater Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Program 85 - Industrial Wastewater							
501	Wages - Regular	75,059	73,961	77,924	75,000	81,926	84,080
503	Overtime	-	102	-	95	-	-
504	Stand-By	157	284	-	145	-	-
521	Group Insurance	18,948	21,866	22,797	23,685	22,770	23,585
522	Medicare	1,062	1,044	1,131	1,095	1,189	1,219
523	Social Security	4,540	4,463	4,831	4,700	5,079	5,213
524	IMRF	8,497	8,290	7,835	7,000	6,097	7,803
529	Pension Expense	(11,353)	(18,756)	1,080	-	1,080	1,080
Total Personnel Services		<u>96,910</u>	<u>91,253</u>	<u>115,598</u>	<u>111,720</u>	<u>118,141</u>	<u>122,980</u>
531	Maintenance Service	256	-	400	400	400	400
542	Engineering Service	1,804	293	80	80	80	80
544	Medical Services	-	-	40	40	40	40
559	Other Professional Services	12,158	11,842	10,500	10,500	10,500	10,500
Total Contractual Services		<u>14,218</u>	<u>12,135</u>	<u>11,020</u>	<u>11,020</u>	<u>11,020</u>	<u>11,020</u>
601	Maintenance Supplies	-	635	375	375	375	375
621	Office Supplies	-	6	240	240	240	240
624	Operating Supplies	6,673	5,175	7,200	7,200	7,200	7,200
627	Motor Fuel & Lubricants	439	296	665	1,100	1,100	1,100
Total Commodities		<u>7,112</u>	<u>6,111</u>	<u>8,480</u>	<u>8,915</u>	<u>8,915</u>	<u>8,915</u>
Total Industrial Wastewater		<u>\$ 118,239</u>	<u>\$ 109,499</u>	<u>\$ 135,098</u>	<u>\$ 131,655</u>	<u>\$ 138,076</u>	<u>\$ 142,915</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2024 & 2025

Fund 630 - Water/Wastewater Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Program 90 - Debt Service & Depreciation							
599	Other Contractual Services	3,414	3,929	3,415	3,415	3,415	2,710
Total Contractual Services		<u>3,414</u>	<u>3,929</u>	<u>3,415</u>	<u>3,415</u>	<u>3,415</u>	<u>2,710</u>
705	Principal	2,368,216	14,283,549	2,232,295	2,232,296	2,369,310	2,273,155
710	Interest	602,289	596,639	668,295	667,262	541,030	464,455
715	Paying Agent Fees	550	599	750	-	750	750
720	Bond Issue Costs	-	191,792	-	-	-	-
910	Capitalized Assets	(2,368,213)	(14,283,549)	-	-	-	-
Total Debt Service		<u>602,841</u>	<u>789,030</u>	<u>2,901,340</u>	<u>2,899,558</u>	<u>2,911,090</u>	<u>2,738,360</u>
911	Depreciation	2,819,596	2,998,099	2,900,000	3,000,000	3,000,000	3,000,000
923	Amortization - ARO	-	121,951	-	-	-	-
Total Other Expenditures		<u>2,819,596</u>	<u>3,120,050</u>	<u>2,900,000</u>	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,000,000</u>
Total Debt Service & Depreciation		<u>\$ 3,425,851</u>	<u>\$ 3,913,009</u>	<u>\$ 5,804,755</u>	<u>\$ 5,902,973</u>	<u>\$ 5,914,505</u>	<u>\$ 5,741,070</u>
Program 95 - Capital Outlay							
810	Buildings & Improvements	645	22,437	23,000	118,000	498,335	15,000
815	Improvements - Other than Buildings	2,521,629	2,123,650	4,893,000	2,995,000	3,253,000	17,352,000
820	Machinery & Equipment	191,648	601,266	316,000	316,000	794,000	454,000
825	Vehicles	(186)	442,210	-	-	30,000	638,000
835	Computer Equipment	12,049	27,346	10,475	10,475	-	4,950
910	Capitalized Assets	(2,022,365)	8,017,858	-	-	-	-
Total Capital Outlay		<u>703,421</u>	<u>11,234,767</u>	<u>5,242,475</u>	<u>3,439,475</u>	<u>4,575,335</u>	<u>18,463,950</u>
Total Capital Outlay		<u>\$ 703,421</u>	<u>\$ 11,234,767</u>	<u>\$ 5,242,475</u>	<u>\$ 3,439,475</u>	<u>\$ 4,575,335</u>	<u>\$ 18,463,950</u>
Total Water/Wastewater Fund		<u>\$ 9,126,642</u>	<u>\$ 19,997,586</u>	<u>\$ 17,137,555</u>	<u>\$ 15,439,625</u>	<u>\$ 16,803,615</u>	<u>\$ 30,748,630</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 643 - Refuse Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
464	Refuse Charges	\$ 528,695	\$ 529,370	\$ 526,580	\$ 530,000	\$ 530,000	\$ 530,000
Total Service Charges		<u>528,695</u>	<u>529,370</u>	<u>526,580</u>	<u>530,000</u>	<u>530,000</u>	<u>530,000</u>
489	Miscellaneous	20,000	-	20,000	40,000	20,000	20,000
Total Other Revenues		<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>40,000</u>	<u>20,000</u>	<u>20,000</u>
499	Reappropriation	-	-	-	-	-	21,795
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,795</u>
Total Revenues and Other Financing Sources		<u>\$ 548,695</u>	<u>\$ 529,370</u>	<u>\$ 546,580</u>	<u>\$ 570,000</u>	<u>\$ 550,000</u>	<u>\$ 571,795</u>
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 34,364	\$ 30,486	\$ 34,791	\$ 26,250	\$ 35,557	\$ 36,610
502	Wages - Part-Time/Seasonal	256	-	418	-	-	-
521	Group Insurance	4,769	4,468	5,687	3,543	5,267	5,527
522	Medicare	488	428	510	390	517	440
523	Social Security	1,985	1,776	2,110	1,650	2,152	1,801
524	IMRF	3,848	3,770	3,544	2,600	2,662	3,399
529	Pension Expense	(5,142)	(8,670)	410	-	410	410
Total Personnel Services		<u>40,569</u>	<u>32,259</u>	<u>47,470</u>	<u>34,433</u>	<u>46,565</u>	<u>48,187</u>
543	Legal Services	-	-	-	-	-	-
547	Banking Services	4,154	5,512	4,400	6,065	6,365	6,688
550	Collection Service	-	-	100	100	100	100
552	Data Programming Service	-	-	130	-	130	130
561	Postage	66	135	680	1,325	1,390	1,390
564	Printing	321	239	450	430	410	410
583	Garbage Disposal	482,748	495,182	486,210	486,210	490,615	514,390
Total Contractual Services		<u>487,288</u>	<u>501,069</u>	<u>491,970</u>	<u>494,130</u>	<u>499,010</u>	<u>523,108</u>
912	Bad Debt	1,607	(19,514)	500	500	500	500
999	Source of Reserves	-	-	6,640	-	3,925	-
Total Other Financing Uses		<u>1,607</u>	<u>(19,514)</u>	<u>7,140</u>	<u>500</u>	<u>4,425</u>	<u>500</u>
Total Expenditures and Other Financing Uses		<u>\$ 529,464</u>	<u>\$ 513,814</u>	<u>\$ 546,580</u>	<u>\$ 529,063</u>	<u>\$ 550,000</u>	<u>\$ 571,795</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 659 - Cemetery Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
474	Grave Opening Fees	\$ 35,450	\$ 37,100	\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000
Total Service Fees		35,450	37,100	34,000	34,000	34,000	34,000
481	Interest Income	542	(3,300)	3,750	6,900	6,900	6,900
486	Donations	-	-	-	150	-	-
488	Cemetery Lot Sales	46,800	51,400	48,000	48,000	48,000	48,000
489	Miscellaneous	-	-	-	225	-	-
499	Reappropriation	-	-	-	-	50,610	-
Total Other Revenues		47,342	48,100	51,750	55,275	105,510	54,900
Total Revenues and Other Financing Sources		\$ 82,792	\$ 85,200	\$ 85,750	\$ 89,275	\$ 139,510	\$ 88,900
Expenditures and Other Financing Uses							
531	Maintenance Service	\$ 15,631	\$ 14,040	\$ 30,490	\$ 30,535	\$ 30,540	\$ 30,540
543	Legal Service	-	-	200	540	200	200
547	Banking Service	771	580	750	\$ 640	\$ 670	\$ 705
559	Other Professional Services	31,858	34,973	32,930	30,000	40,050	40,050
563	Publishing	-	99	50	-	50	50
581	Utilities	680	633	800	950	1,000	1,000
Total Contractual Services		48,940	50,325	65,220	62,665	72,510	72,545
601	Maintenance Supplies	1,094	191	300	300	300	300
624	Operating Supplies	265	-	400	1,300	400	100
663	Computer Software	2,150	2,150	2,200	2,200	2,200	2,200
Total Commodities		3,509	2,341	2,900	3,800	2,900	2,600
815	Improvements Other than Buildings	-	-	-	-	60,000	-
Total Capital Outlay		-	-	-	-	60,000	-
911	Depreciation	3,717	3,717	3,800	3,800	3,800	3,800
914	State/Federal Permits	150	-	300	300	300	300
Total Other Expenditures		3,867	3,717	4,100	4,100	4,100	4,100
999	Source of Reserves	-	-	13,530	-	-	9,655
Total Other Financing Uses		-	-	13,530	-	-	9,655
Total Expenditures and Other Financing Uses		\$ 56,316	\$ 56,383	\$ 85,750	\$ 70,565	\$ 139,510	\$ 88,900

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 660 - Commuter Parking Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
451	Parking Violations	\$ 8,823	\$ 10,857	\$ 7,500	\$ 28,000	\$ 31,500	\$ 35,000
Total Fines & Forfeits		8,823	10,857	7,500	28,000	31,500	35,000
477	Parking Lot Fees	(4,614)	149,077	224,000	220,000	220,000	220,000
Total Service Fees		(4,614)	149,077	224,000	220,000	220,000	220,000
481	Interest Income	10,774	(3,504)	2,000	7,500	7,500	7,500
489	Miscellaneous	48,750	-	-	-	-	-
Total Other Revenues		59,524	(3,504)	2,000	7,500	7,500	7,500
499	Reappropriation	-	-	1,368,185	-	1,821,655	285,495
Total Other Financing Uses		-	-	1,368,185	-	1,821,655	285,495
Total Revenues and Other Financing Sources		\$ 63,732	\$ 156,430	\$ 1,601,685	\$ 255,500	\$ 2,080,655	\$ 547,995
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 34,055	\$ 48,407	\$ 40,583	\$ 37,500	\$ 40,411	\$ 41,667
521	Group Insurance	7,958	12,023	9,683	9,530	10,036	10,546
522	Medicare	474	672	588	550	585	605
523	Social Security	1,968	2,830	2,463	2,350	2,457	2,529
524	IMRF	4,146	5,320	4,080	3,650	3,197	3,865
529	Pension Expense	(5,539)	(12,180)	1,615	-	1,615	1,615
Total Personnel Services		43,062	57,072	59,012	53,580	58,301	60,827
531	Maintenance Service	24,246	22,510	28,070	24,400	31,060	30,875
541	Accounting & Auditing Service	197	350	350	380	350	350
543	Legal Service	1,500	2,888	2,500	1,000	-	-
547	Banking Services	442	5,060	2,103	12,000	12,000	12,000
550	Collection Service	-	26	50	100	104	103
559	Other Professional Services	-	-	2,000	-	-	-
561	Postage	1,802	1,070	1,100	2,500	2,500	2,500
562	Telephone	2,303	2,571	2,400	3,000	3,000	3,000
564	Printing	2,599	650	3,070	700	3,200	3,200
581	Utilities	24,271	20,793	29,200	26,200	26,200	26,200
595	Rentals	36,941	3,587	4,390	17,000	-	-
599	Other Contractual Services	385	396	500	500	500	500
Total Contractual Services		94,685	59,900	75,733	87,780	78,914	78,728
601	Maintenance Supplies	1,524	10,098	2,000	2,000	2,000	2,000
621	Office Supplies	92	-	-	-	-	-
624	Operating Supplies	-	1,476	500	500	500	500
663	Computer Software	5,551	5,670	5,940	5,940	5,940	5,940
Total Commodities		7,167	17,244	8,440	8,440	8,440	8,440
705	Principal 2000 Revenue Bonds	365,000	-	-	-	-	-
710	Interest 2000 Revenue Bonds	6,182	-	-	-	-	-
Total Debt Service		371,182	-	-	-	-	-

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 660 - Commuter Parking Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
815	Improvements Other Than Buildings	-	375	1,045,000	25,000	1,535,000	-
825	Vehicles	-	-	13,500	13,580	-	-
910	Capitalized Assets	(365,000)	-	-	-	-	-
Total Capital Outlay		<u>(365,000)</u>	<u>375</u>	<u>1,058,500</u>	<u>38,580</u>	<u>1,535,000</u>	<u>-</u>
911	Depreciation	380,866	371,045	400,000	400,000	400,000	400,000
Total Other Expenditures		<u>380,866</u>	<u>371,045</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
Total Expenditures and Other Financing Uses		<u>\$ 531,962</u>	<u>\$ 505,637</u>	<u>\$ 1,601,685</u>	<u>\$ 588,380</u>	<u>\$ 2,080,655</u>	<u>\$ 547,995</u>

CITY OF GENEVA, ILLINOIS
 Expenditure Budget Summary by Department
 Fiscal Year Ending April 30, 2024 & 2025

Fund 660 - Commuter Parking Fund

Department	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
40	Administrative Services	\$ 387,049	\$ 371,045	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
70	Police	37,579	54,351	65,833	70,275	63,944	65,637
90	Public Works	107,334	79,866	90,852	93,105	81,711	82,358
95	Capital Outlay	-	375	1,045,000	25,000	1,535,000	-
Total Commuter Parking Fund		\$ 531,962	\$ 505,637	\$ 1,601,685	\$ 588,380	\$ 2,080,655	\$ 547,995

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CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Department and Classification
Fiscal Year Ending April 30, 2024 & 2025

Fund 660 - Commuter Parking Fund

Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2019-2020 Projected	2020-2021 Budget	2021-2022 Forecast
40 Administrative Services						
Debt Service	\$ 371,182	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	15,866	371,045	400,000	400,000	400,000	400,000
Total	<u>387,049</u>	<u>371,045</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
70 Police						
Personnel Services	27,094	41,907	40,070	35,455	40,200	41,894
Contractual Services	4,842	6,774	6,323	15,300	17,804	17,803
Commodities	5,643	5,670	5,940	5,940	5,940	5,940
Capital Outlay	-	-	13,500	13,580	-	-
Total	<u>37,579</u>	<u>54,351</u>	<u>65,833</u>	<u>70,275</u>	<u>63,944</u>	<u>65,637</u>
90 Public Works						
Personnel Services	15,967	15,165	18,942	18,125	18,101	18,933
Contractual Services	89,843	53,126	69,410	72,480	61,110	60,925
Commodities	1,524	11,574	2,500	2,500	2,500	2,500
Total	<u>107,334</u>	<u>79,866</u>	<u>90,852</u>	<u>93,105</u>	<u>81,711</u>	<u>82,358</u>
95 Capital Outlay						
Capital Outlay	-	375	1,045,000	25,000	1,535,000	-
Total	<u>-</u>	<u>375</u>	<u>1,045,000</u>	<u>25,000</u>	<u>1,535,000</u>	<u>-</u>
Total Commuter Parking Fund	<u>531,962</u>	<u>505,637</u>	<u>1,601,685</u>	<u>588,380</u>	<u>2,080,655</u>	<u>547,995</u>
Total Commuter Parking Fund						
Personnel Services	\$ 43,062	\$ 57,072	\$ 59,012	\$ 53,580	\$ 58,301	\$ 60,827
Contractual Services	94,685	59,900	75,733	87,780	78,914	78,728
Commodities	7,167	17,244	8,440	8,440	8,440	8,440
Debt Service	371,182	-	-	-	-	-
Capital Outlay	15,866	371,420	1,458,500	438,580	1,935,000	400,000
Total	<u>531,962</u>	<u>505,637</u>	<u>1,601,685</u>	<u>588,380</u>	<u>2,080,655</u>	<u>547,995</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2024 & 2025

Fund 660 - Commuter Parking Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
Department 40 - Administration							
705	Principal	365,000	-	-	-	-	-
710	Interest	6,182	-	-	-	-	-
Total Debt Service		371,182	-	-	-	-	-
910	Capitalized Assets	(365,000)	-	-	-	-	-
911	Depreciation	380,866	371,045	400,000	400,000	400,000	400,000
Total Capital Outlay		15,866	371,045	400,000	400,000	400,000	400,000
Total Administration		\$ 387,049	\$ 371,045	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Department 70 - Police							
501	Wages - Regular	20,191	34,279	26,374	23,750	26,810	27,682
521	Group Insurance	6,310	10,081	7,666	7,530	7,773	8,164
522	Medicare	279	474	382	350	388	402
523	Social Security	1,194	2,028	1,636	1,475	1,662	1,717
524	IMRF	2,619	3,819	2,652	2,350	2,207	2,569
529	Pension Expense	(3,499)	(8,774)	1,360	-	1,360	1,360
Total Personnel Services		27,094	41,907	40,070	35,455	40,200	41,894
547	Banking Service	442	5,060	2,103	12,000	12,000	12,000
550	Collection Services	-	26	50	100	104	103
561	Postage	1,802	1,039	1,100	2,500	2,500	2,500
564	Printing	2,599	650	3,070	700	3,200	3,200
Total Contractual Services		4,842	6,774	6,323	15,300	17,804	17,803
621	Office Supplies	92	-	-	-	-	-
663	Computer Software	5,551	5,670	5,940	5,940	5,940	5,940
Total Commodities		5,643	5,670	5,940	5,940	5,940	5,940
825	Vehicles	-	-	13,500	13,580	-	-
Total Capital Outlay		-	-	13,500	13,580	-	-
Total Police		\$ 37,579	\$ 54,351	\$ 65,833	\$ 70,275	\$ 63,944	\$ 65,637
Department 90 - Public Works							
501	Wages - Regular	13,863	14,128	14,209	13,750	13,601	13,985
521	Overtime	1,648	1,942	2,017	2,000	2,263	2,382
522	Stand-By	195	198	206	200	197	203
523	Group Insurance	774	803	827	875	795	812
524	Medicare	1,527	1,501	1,428	1,300	990	1,296
529	Pension Expense	(2,040)	(3,406)	255	-	255	255
Total Personnel Services		15,967	15,165	18,942	18,125	18,101	18,933
531	Maintenance Service	24,246	22,510	28,070	24,400	31,060	30,875
541	Accounting & Auditing Service	197	350	350	380	350	350
543	Legal Service	1,500	2,888	2,500	1,000	-	-
559	Other Professional Services	-	-	2,000	-	-	-
561	Postage	-	31	-	-	-	-
562	Telephone	2,303	2,571	2,400	3,000	3,000	3,000
581	Utilities	24,271	20,793	29,200	26,200	26,200	26,200
595	Rentals	36,941	3,587	4,390	17,000	-	-
599	Other Contractual Services	385	396	500	500	500	500
Total Contractual Services		89,843	53,126	69,410	72,480	61,110	60,925

CITY OF GENEVA, ILLINOIS
 Budget Detail by Department
 Fiscal Year Ending April 30, 2024 & 2025

Fund 660 - Commuter Parking Fund

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Expenditures							
601	Maintenance Supplies	1,524	10,098	2,000	2,000	2,000	2,000
624	Operating Supplies	-	1,476	500	500	500	500
Total Commodities		<u>1,524</u>	<u>11,574</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Total Public Works		\$ 107,334	\$ 79,866	\$ 90,852	\$ 93,105	\$ 81,711	\$ 82,358
Program 95 - Capital Outlay							
815	Improvements - Other than Buildings	-	375	1,045,000	25,000	1,535,000	-
Total Capital Outlay		<u>-</u>	<u>375</u>	<u>1,045,000</u>	<u>25,000</u>	<u>1,535,000</u>	<u>-</u>
Total Commuter Parking Fund		<u>\$ 531,962</u>	<u>\$ 505,637</u>	<u>\$ 1,601,685</u>	<u>\$ 588,380</u>	<u>\$ 2,080,655</u>	<u>\$ 547,995</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 710 - Group Dental Insurance

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
478	Insurance Premiums	\$ 181,053	\$ 181,192	\$ 196,830	\$ 189,750	\$ 205,180	\$ 209,665
Total Service Fees		<u>181,053</u>	<u>181,192</u>	<u>196,830</u>	<u>189,750</u>	<u>205,180</u>	<u>209,665</u>
481	Interest Income	-	2,293	-	-	-	-
489	Miscellaneous	7	8	-	-	-	-
Total Other Revenues		<u>7</u>	<u>2,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Sources		<u>\$ 181,060</u>	<u>\$ 183,493</u>	<u>\$ 196,830</u>	<u>\$ 189,750</u>	<u>\$ 205,180</u>	<u>\$ 209,665</u>
Expenditures and Other Financing Uses							
547	Banking Services	\$ -	\$ -	\$ 50	\$ -	\$ 50	\$ 50
549	Claims Administration	11,388	11,932	11,400	13,865	14,890	14,890
594	Dental Claims	142,629	160,750	160,000	133,395	165,000	165,000
Total Contractual Services		<u>154,017</u>	<u>172,682</u>	<u>171,450</u>	<u>147,260</u>	<u>179,940</u>	<u>179,940</u>
999	Source of Reserves	-	-	25,380	-	25,240	29,725
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>25,380</u>	<u>-</u>	<u>25,240</u>	<u>29,725</u>
Total Expenditures and Other Financing Uses		<u>\$ 154,017</u>	<u>\$ 172,682</u>	<u>\$ 196,830</u>	<u>\$ 147,260</u>	<u>\$ 205,180</u>	<u>\$ 209,665</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 715 - Workers' Compensation

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
478	Insurance Premiums	\$ 814,624	\$ 743,126	\$ 805,055	\$ 785,680	\$ 657,795	\$ 678,730
Total Service Fees		<u>814,624</u>	<u>743,126</u>	<u>805,055</u>	<u>785,680</u>	<u>657,795</u>	<u>678,730</u>
481	Interest Income	966	(17,212)	6,000	25,550	7,500	7,500
483	Insurance & Property Damage	-	-	-	-	-	-
485	Reimbursed Expenditures	-	55,157	-	34,870	-	-
489	Miscellaneous	-	11,814	-	-	-	-
Total Other Revenues		<u>966</u>	<u>49,759</u>	<u>6,000</u>	<u>60,420</u>	<u>7,500</u>	<u>7,500</u>
499	Reappropriation	-	-	470	-	1,005	55,000
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>470</u>	<u>-</u>	<u>1,005</u>	<u>55,000</u>
Total Revenues and Other Financing Sources		<u>\$ 815,589</u>	<u>\$ 792,885</u>	<u>\$ 811,525</u>	<u>\$ 846,100</u>	<u>\$ 666,300</u>	<u>\$ 741,230</u>
Expenditures and Other Financing Uses							
549	Claims Administration	\$ 6,197	\$ 5,687	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
573	Training & Professional Development	-	-	1,200	600	1,200	1,200
592	General Insurance	129,444	132,337	136,310	132,337	139,400	141,000
593	Workers Compensation Claims	(29,914)	42,969	668,015	275,000	519,700	593,030
Total Contractual Services		<u>105,727</u>	<u>180,993</u>	<u>811,525</u>	<u>413,937</u>	<u>666,300</u>	<u>741,230</u>
Total Expenditures and Other Financing Uses		<u>\$ 105,727</u>	<u>\$ 180,993</u>	<u>\$ 811,525</u>	<u>\$ 413,937</u>	<u>\$ 666,300</u>	<u>\$ 741,230</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 801 - Police Pension

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
480	Pension Contributions	\$ 2,101,706	\$ 2,223,590	\$ 2,116,265	\$ 2,097,575	\$ 2,278,450	\$ 2,387,920
481	Interest Income	6,978,164	(2,259,886)	1,275,000	1,225,000	1,275,000	1,275,000
Total Other Revenues		<u>9,079,870</u>	<u>(36,295)</u>	<u>3,391,265</u>	<u>3,322,575</u>	<u>3,553,450</u>	<u>3,662,920</u>
Total Revenues and Other Financing Sources		<u>\$ 9,079,870</u>	<u>\$ (36,295)</u>	<u>\$ 3,391,265</u>	<u>\$ 3,322,575</u>	<u>\$ 3,553,450</u>	<u>\$ 3,662,920</u>
Expenditures and Other Financing Uses							
525	Police/Fire Pension	\$ 1,857,104	\$ 1,963,278	\$ 2,140,000	\$ 2,228,500	\$ 2,377,100	\$ 2,600,635
526	Pension Refunds	15,207	44,553	-	232,245	-	-
Total Personnel Services		<u>1,872,311</u>	<u>2,007,831</u>	<u>2,140,000</u>	<u>2,460,745</u>	<u>2,377,100</u>	<u>2,600,635</u>
541	Accounting & Auditing Service	22,105	23,465	27,245	23,455	24,250	25,465
543	Legal Service	-	584	1,000	2,500	2,000	2,000
544	Medical Service	-	-	5,000	-	-	-
547	Banking Service	188	323	100	250	250	250
548	Financial Service	96,891	114,596	115,000	15,000	-	-
571	Dues & Subscriptions	795	795	795	-	-	-
573	Training & Professional Development	550	695	1,875	-	-	-
591	Liability Insurance	8,576	6,781	8,900	8,900	9,940	8,900
599	Other Contractual Services	-	-	2,000	2,000	2,000	2,000
Total Contractual Services		<u>129,105</u>	<u>147,239</u>	<u>161,915</u>	<u>52,105</u>	<u>38,440</u>	<u>38,615</u>
Total Expenditures and Other Financing Uses		<u>\$ 2,001,417</u>	<u>\$ 2,155,069</u>	<u>\$ 2,301,915</u>	<u>\$ 2,512,850</u>	<u>\$ 2,415,540</u>	<u>\$ 2,639,250</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2024 & 2025

Fund 802 - Fire Pension

Account	Description	2020-2021 Actual	2021-2022 Actual	2022-2023 Budget	2022-2023 Projected	2023-2024 Budget	2024-2025 Forecast
Revenues and Other Financing Sources							
480	Pension Contributions	\$ 1,012,610	\$ 1,069,527	\$ 1,111,940	\$ 1,150,945	\$ 1,295,950	\$ 1,359,480
481	Interest Income	4,767,647	(992,096)	900,000	900,000	900,000	900,000
Total Other Revenues		<u>5,780,258</u>	<u>77,431</u>	<u>2,011,940</u>	<u>2,050,945</u>	<u>2,195,950</u>	<u>2,259,480</u>
Total Revenues and Other Financing Sources		<u>\$ 5,780,258</u>	<u>\$ 77,431</u>	<u>\$ 2,011,940</u>	<u>\$ 2,050,945</u>	<u>\$ 2,195,950</u>	<u>\$ 2,259,480</u>
Expenditures and Other Financing Uses							
525	Police/Fire Pension	\$ 825,250	\$ 973,415	\$ 885,850	\$ 929,315	\$ 957,200	\$ 985,900
526	Pension Refunds	-	2,825	-	-	-	-
Total Personnel Services		<u>825,250</u>	<u>976,240</u>	<u>885,850</u>	<u>929,315</u>	<u>957,200</u>	<u>985,900</u>
541	Accounting & Auditing Service	12,585	12,820	16,855	13,125	13,780	14,470
543	Legal Service	-	4,969	1,000	4,000	2,000	2,000
544	Medical Service	-	-	500	500	500	500
547	Banking Service	28	46	100	100	100	100
548	Financial Service	32,121	28,844	38,000	15,000	2,500	2,500
561	Postage	-	-	-	-	-	-
571	Dues & Subscriptions	795	530	795	-	-	-
573	Training & Professional Development	-	430	1,000	-	-	-
591	Liability Insurance	5,346	3,969	5,750	5,750	7,325	5,750
599	Other Contractual Services	-	400	3,000	150	-	-
Total Contractual Services		<u>50,874</u>	<u>52,007</u>	<u>67,000</u>	<u>38,625</u>	<u>26,205</u>	<u>25,320</u>
Total Expenditures and Other Financing Uses		<u>\$ 876,125</u>	<u>\$ 1,028,247</u>	<u>\$ 952,850</u>	<u>\$ 967,940</u>	<u>\$ 983,405</u>	<u>\$ 1,011,220</u>

CITY OF GENEVA, ILLINOIS
 FY 2023 & 24 Capital Improvement Program by Fund
 Fiscal Years Ending April 30, 2024 & 2025

Fund	Account	Description	FY 2024	FY 2025
235	Restricted Police Fines			
	820	Squad Car Storage	\$ 10,000	\$ -
			\$ 10,000	\$ -
			0.02%	0.00%
240	PEG			
	835	Annual Computer Replacements	\$ 15,340	\$ 6,425
			\$ 15,340	\$ 6,425
			0.04%	0.02%
410	General Capital Projects			
	810	City Building Repairs & Improvements	\$ 633,200	\$ -
	810	Restoration of PW Roof	233,335	-
	810	PW Fuel Dispensing System Upgrade	100,000	-
	810	PW Building Repairs & Improvements	15,000	15,000
	815.05	Dumpster Weather Cover	5,000	-
	815.05	Facilities Master Planning Services	75,000	-
	815.05	SEMP Implementation	30,000	-
	815.05	Comprehensive Plan Update	250,000	-
	815.05	Design Police Facility	500,000	-
	815.05	Strategic Plan Update Facilitator	30,000	-
	820	PD Generator	400,000	-
			-	-
			\$ 2,271,535	\$ 15,000
			5.29%	0.05%
415	Infrastructure Capital Projects			
	815.05	ADA Sidewalk Improvements (State Grant)	\$ 50,000	\$ -
	815.05	Annual Sidewalk Improvement Program	100,000	50,000
	815.05	Annual Tree Maintenance	180,000	180,000
	815.05	Annual Tree Replacements	50,000	50,000
	815.05	Bike Classification Plan	80,000	-
	815.05	City Welcome Signs	82,500	-
	815.05	Design Engineering	20,000	-
	815.05	Streetscape & Median Maintenance	25,000	25,000
	815.10	Annual Pavement Marking Program	45,000	-
	815.10	Annual Roadway Improvement Program	2,000,000	2,000,000
	815.10	East State Street Construction	-	1,344,000
	815.10	East State Street Engineering Phase 2	20,000	500,000
	815.10	East State Street ROW Acquisition	675,000	-
	815.10	Pavement Management Report	50,000	5,000
	815.10	Kautz Road (Longest Drive to Division) Construction	612,250	-
	815.10	Kautz Road (Averill to Division) Engineering Phase 3	520,000	20,000
	815.10	Kautz Road (Longest Drive to Division) Engineering Phase 2	10,000	-
	815.15	Annual Storm Sewer Maintenance Program	150,000	150,000
	815.15	Fisher Drive Drainage Improvement	56,000	-
	815.15	Storm Sewer Infrastructure Improvements (Misc. Drainage Pro	600,000	100,000
	815.15	Storm Sewer Infrastructure Rehabilitation	150,000	150,000
	815.20	Kaneville Road Culvert at Country Place Design	50,000	30,000
	815.20	State Street Bridge Railing Replacement	120,000	1,000
			\$ 5,645,750	\$ 4,605,000
			13.14%	16.37%

CITY OF GENEVA, ILLINOIS
 FY 2023 & 24 Capital Improvement Program by Fund
 Fiscal Years Ending April 30, 2024 & 2025

Fund	Account	Description	FY 2024	FY 2025
425	TIF #2			
	815.05	Historic Geneva Sign Restoration	\$ 6,500	\$ -
	815.10	East State Street Construction	-	744,000
	815.10	East State Street ROW Acquisition	701,505	-
			\$ 708,005	\$ 744,000
			1.65%	2.65%
426	TIF #3			
	815.10	East State Street Construction	\$ -	\$ 892,800
	815.10	East State Street ROW Acquisition	489,800	-
			\$ 489,800	\$ 892,800
			1.14%	3.17%
430	Capital Equipment			
	820	Phone System Replacement	\$ 250,000	\$ -
	820	Night Vision Goggles	7,500	-
	820	Portable Speed Display Signage	10,000	-
	820	Sighting System for Patrol Rifles	6,500	-
	820	Apparatus Corrosion Repair	20,000	-
	820	Boat #2	20,000	-
	820	Brush Truck Replacement Pump Skid	20,000	-
	820	Fire Hoses	5,000	5,000
	820	Personal Protective Equipment	26,000	38,000
	820	Replacement Snow Plow Blade - Station 1	10,000	-
	820	SCBA Equipment (Bottles/Packs/Masks)	10,000	400,000
	820	Snow Plow Blade - Station 2	10,000	-
	820	Special Teams Equipment	10,000	10,000
	820	Station Alerting System Replacement	125,000	-
	820	Thermal Imaging Camera Replacement	10,000	-
	820	Turnout Gear Dryer	10,000	-
	820	Bobcat Skidsteer	20,000	-
	820	Front End Loader	-	90,000
	820	PW GEMA Radios	128,250	-
	820	Sidewalk Grinder	10,000	-
	820	UAS	20,000	-
	825	Two Police Patrol SUV	120,000	-
	825	2022 Ford F250 Vehicle (Car 202) EV	75,000	-
	825	Wheel Loader	250,000	-
	825	Two 1-Ton Dump Trucks with Plow	260,000	-
	825	Three 1-Ton Dump Trucks	-	390,000
	825	Forestry Bucket Truck	-	200,000
	825	Single Axle Dump Truck w/ Plow	270,000	-
	835	Annual Computer Replacements	66,655	39,785
			\$ 1,769,905	\$ 1,172,785
			4.12%	4.17%
620	Electric			
	810	PW Building Repairs & Improvements	\$ 15,000	\$ 15,000
	810	Green Initiative - PW LED Lighting	5,000	5,000
	810	Restoration of PW Roof	233,335	-
	810	PW Fuel Dispensing System Upgrade	100,000	-
	815.05	Community Betterment Projects	2,000	2,000
	815.05	Dumpster Weather Cover	5,000	-
	815.25	Underground Cable Replacement Program	1,000,000	1,000,000
	815.25	Line Supplies (Wire, Cable, Switches, Transformers, etc.)	440,000	440,000

CITY OF GENEVA, ILLINOIS
 FY 2023 & 24 Capital Improvement Program by Fund
 Fiscal Years Ending April 30, 2024 & 2025

Fund	Account	Description	FY 2024	FY 2025
	815.25	Meter Replacements	10,000	10,000
	815.25	Geneva Generation Facility (GGF) Equipment	100,000	100,000
	815.25	GGF Relay	750,000	-
	815.25	Sandholm Pole Replacement	45,000	-
	815.25	SEMP Substation & Feeders	17,400,600	-
	815.25	GPB III Substation & Old Kirk Rd. Feeder	5,357,700	-
	815.25	Substation Upgrades	100,000	100,000
	815.25	State Street & Eastside Drive Vault Cover	35,000	-
	815.25	Voltage Conversions	100,000	100,000
	820	PW/GEMA Radios	60,000	-
	820	Small Equipment Replacement	25,000	25,000
	820	Skidsteer	20,000	-
	820	Front End Loader	-	90,000
	820	Backhoe (G-1015)	-	75,000
	820	Unmanned Aircraft System (UAS)	20,000	-
	825	GIS Vehicle Replacement (EV)	30,000	-
	825	1006 Truck Upfit	30,000	-
	825	G-1015	-	260,000
	835	iPads	4,400	4,400
	835	Computer Replacement	-	1,285
	835	Server	3,000	-
			\$ 25,891,035	\$ 2,227,685
			60.25%	7.92%
630	Water/Wastewater			
	810	PW Building Repairs & Improvements	\$ 15,000	\$ 15,000
	810	Restoration of PW Roof	233,335	-
	810	Water Plant Chemical Room Overhead Door Frame Replacem	10,000	-
	810	Water Plant Roof Repair	20,000	-
	810	Western Avenue Lift Station Roof Replacement	120,000	-
	810	PW Fuel Dispensing System Upgrade	100,000	-
	815.05	Dumpster Weather Cover	5,000	-
	815.05	Sanitary Sewer River Crossing Design Engineering	400,000	-
	815.05	WWTP Solids Handling Improvement Design Engineering	800,000	-
	815.05	Water Plant Lift Station Upgrade	25,000	-
	815.05	Sealcoating of Water Facilities' Driveways & Paths	10,000	10,000
	815.05	Pave Asphalt Drive at Water Plant	-	50,000
	815.05	W. State Street Sanitary Sewer Design	40,000	-
	815.05	Well #6 Motor Control Electronics Replacement Design	30,000	-
	815.30	Dodson Water Tower Repair	30,000	-
	815.30	Fire Hydrant Replacement Program	21,000	21,000
	815.30	Lead Water Service Replacement	30,000	30,000
	815.30	RO Membrane Filters	175,000	175,000
	815.30	Valve Replacement Program	15,000	15,000
	815.30	Water Main Infrastructure Replacement	600,000	1,000,000
	815.30	Water Meter Replacement Program	50,000	50,000
	815.30	Water Meters for New Construction Program	15,000	15,000
	815.30	Water System Leak Survey Program	32,000	31,000
	815.35	Sanitary Sewer Evaluation	150,000	-
	815.35	Lg. Diameter Sanitary Sewer Cleaning & TV	75,000	75,000
	815.35	WWTP Digester Cleaning & Inspection	750,000	-
	815.35	Sanitary Sewer River Crossing Connection	-	6,600,000
	815.35	WWTP Solids Handling Improvement	-	9,000,000

CITY OF GENEVA, ILLINOIS
 FY 2023 & 24 Capital Improvement Program by Fund
 Fiscal Years Ending April 30, 2024 & 2025

Fund	Account	Description	FY 2024	FY 2025
	815.35	Sanitary Sewer Rehabilitation - Fargo		280,000
	820	Construction Trailer	20,000	-
	820	PW/GEMA Radios	60,000	-
	820	High Service Pump Impellers	35,000	35,000
	820	Riverside Lift Station Pump Replacement	5,000	-
	820	RO Flow Control Units	12,000	12,000
	820	Skidsteer	20,000	-
	820	Front End Loader	-	90,000
	820	Trailer	-	25,000
	820	Unmanned Aircraft System (UAS)	20,000	-
	820	Wastewater Portable DO Meter	12,000	-
	820	Water Leak Correlator	30,000	-
	820	WTF Filter Actuator Valve Replacement	35,000	35,000
	820	Water Plant Chemical Feed Pumps	5,000	7,000
	820	Water Plant Conductivity Controllers	16,000	-
	820	Water Plant HVAC	300,000	-
	820	Water Plant Lab Analyzer	6,500	-
	820	Well 6 MMC Construction	-	250,000
	820	Westside Lift Station Pump Replacement	60,000	-
	820	WTP Filter Actuator Valve Service	7,500	-
	820	WWTP Clarifier Roto Skimmer	120,000	-
	820	WWTP Digester Sludge Return Pump	30,000	-
	825	GIS Vehicle Replacement (EV)	30,000	-
	825	Tractor Trailer	-	250,000
	825	Utility Truck	-	85,000
	825	1 Ton Dump Truck	-	85,000
	825	Backhoe	-	175,000
	825	Enterprise Buyout	-	43,000
	835	Annual Computer Replacements	-	4,950
			\$ 4,575,335	\$ 18,463,950
			10.65%	65.64%
659	Cemetery			
	815.05	Oakhill Columbarium	\$ 60,000	\$ -
			\$ 60,000	\$ -
			171.43%	0.00%
660	Commuter Parking			
	815.05	Fiber Optic Cable to Parking Deck	\$ 35,000	\$ -
	815.40	Metra Parking Lot Purchase	1,500,000	-
			\$ 1,535,000	\$ -
			3.57%	0.00%
Grand Total			\$42,971,705	\$28,127,645

CITY OF GENEVA, ILLINOIS
 FY 2023 & 24 Capital Improvement Program by Account
 Fiscal Year Ending April 30, 2023 & 2024

Account	Fund	Description	FY 2024	FY 2025
810	Buildings & Improvements			
	410	City Building Repairs & Improvements	\$ 633,200	\$ -
	410/620/630	Restoration of PW Roof	700,005	-
	410/620/630	PW Fuel Dispensing System Upgrade	300,000	-
	410/620/630	PW Building Repairs & Improvements	45,000	45,000
	620	Green Initiative - PW LED Lighting	5,000	5,000
	630	Water Plant Chemical Room Overhead Door Frame Replacem	10,000	-
	630	Water Plant Roof Repair	20,000	-
	630	Western Avenue Lift Station Roof Replacement	120,000	-
			\$ 1,833,205	\$ 50,000
			4.27%	0.18%
815.05	Improvements Other Than Buildings - Other			
	410/620/630	Dumpster Weather Cover	\$ 15,000	\$ -
	410	Facilities Master Planning Services	75,000	-
	410	Comprehensive Plan Update	250,000	-
	410	Design Police Facility	500,000	-
	410	Strategic Plan Update Facilitator	30,000	-
	410	SEMP	30,000	-
	415	ADA Sidewalk Improvements (State Grant)	50,000	-
	415	Annual Sidewalk Improvement Program	100,000	50,000
	415	Annual Tree Maintenance	180,000	180,000
	415	Annual Tree Replacements	50,000	50,000
	415	Bike Classification Plan	80,000	-
	415	City Welcome Signs	82,500	-
	415	Design Engineering	20,000	-
	415	Streetscape & Median Maintenance	25,000	25,000
	425	Historic Geneva Sign Restoration	6,500	-
	620	Community Betterment Projects	2,000	2,000
	630	Sanitary Sewer River Crossing Design Engineering	400,000	-
	630	WWTP Solids Handling Improvement Design Engineering	800,000	-
	630	Water Plant Lift Station Upgrade	25,000	-
	630	Pave Asphalt Drive at Water Plant	-	50,000
	630	Sealcoating of Water Facilities' Driveways & Paths	10,000	10,000
	630	W. State Street Sanitary Sewer Design	40,000	-
	630	Well #6 Motor Control Electronics Replacement Design	30,000	-
	659	Oakhill Columbarium	60,000	-
	660	Fiber Optic Cable to Parking Deck	35,000	-
			\$2,896,000	\$367,000
			6.74%	1.30%

CITY OF GENEVA, ILLINOIS
 FY 2023 & 24 Capital Improvement Program by Account
 Fiscal Year Ending April 30, 2023 & 2024

Account	Fund	Description	FY 2024	FY 2025
815.10	Improvements Other Than Buildings - Streets			
	415	Annual Pavement Marking Program	\$ 45,000	\$ -
	415	Annual Roadway Improvement Program	2,000,000	2,000,000
	415/425/426	East State Street Construction	-	2,088,000
	415/425/426	East State Street Engineering Phase 2	20,000	1,392,800
	415/425/426	East State Street ROW Acquisition	1,866,305	-
	415	Pavement Management Report	50,000	5,000
	415	Kautz Road (Longest Drive to Division) Construction	612,250	-
	415	Kautz Road (Averill to Division) Engineering Phase 3	520,000	20,000
	415	Kautz Road (Longest Drive to Division) Eng. Phase 2	10,000	-
			\$5,123,555	\$5,505,800
			11.92%	19.57%
815.15	Improvements Other Than Buildings - Storm Sewers			
	415	Annual Storm Sewer Maintenance Program	\$150,000	\$150,000
	415	Fisher Drive Drainage Improvement	56,000	-
	415	Storm Sewer Infrastructure Improvements (Misc. Drainage Pro	600,000	100,000
	415	Storm Sewer Infrastructure Rehabilitation	150,000	150,000
			\$956,000	\$400,000
			2.22%	1.42%
815.20	Improvements Other Than Buildings - Culverts			
	415	Kaneville Road Culvert at Country Place Design	\$ 50,000	\$ 30,000
	415	State Street Bridge Railing Replacement	120,000	1,000
			\$170,000	\$31,000
			0.40%	0.11%
815.25	Improvements Other Than Buildings - Electric System			
	620	Underground Cable Replacement Program	\$ 1,000,000	\$ 1,000,000
	620	Line Supplies (Wire, Cable, Switches, Transformers, etc.)	440,000	440,000
	620	Meter Replacements	10,000	10,000
	620	Geneva Generation Facility (GGF) Equipment	100,000	100,000
	620	GGF Relay	750,000	-
	620	Sandholm Pole Replacement	45,000	-
	620	GPB III Substation & Old Kirk Rd. Feeder	5,357,700	-
	620	SEMP Substation & Feeders	17,400,600	-
	620	Substation Upgrades	100,000	100,000
	620	State Street & Eastside Drive Vault Cover	35,000	-
	620	Voltage Conversions	100,000	100,000
			\$25,338,300	\$1,750,000
			58.97%	6.22%
815.30	Improvements Other Than Buildings - Water System			
	630	Dodson Water Tower Repair	\$ 30,000	\$ -
	630	Fire Hydrant Replacement Program	21,000	21,000
	630	Lead Water Service Replacement	30,000	30,000
	630	RO Membrane Filters	175,000	175,000
	630	Valve Replacement Program	15,000	15,000
	630	Water Main Infrastructure Replacement	600,000	1,000,000
	630	Water Meter Replacement Program	50,000	50,000
	630	Water Meters for New Construction Program	15,000	15,000
	630	Water System Leak Survey Program	32,000	31,000
			968,000	1,337,000
			2.25%	3.11%

CITY OF GENEVA, ILLINOIS
 FY 2023 & 24 Capital Improvement Program by Account
 Fiscal Year Ending April 30, 2023 & 2024

Account	Fund	Description	FY 2024	FY 2025
815.35	Improvements Other Than Buildings - Sewer System			
	630	Sanitary Sewer Evaluation	\$ 150,000	\$ -
	630	Lg. Diameter Sanitary Sewer Cleaning & TV	75,000	75,000
	630	WWTP Digester Cleaning & Inspection	750,000	-
	630	Sanitary Sewer River Crossing Connection	-	6,600,000
	630	WWTP Solids Handling Improvement	-	9,000,000
	630	Sanitary Sewer Rehabilitation - Fargo	-	280,000
			\$975,000	\$15,955,000
			2.27%	56.72%
815.40	Improvements Other Than Buildings - Parking Lots			
	660	Metra Parking Lot Purchase	\$ 1,500,000	\$ -
			\$1,500,000	\$0
			3.49%	0.00%
820	Machinery & Equipment			
	235	Squad Car Storage	\$ 10,000	\$ -
	410	PD Generator	400,000	-
	430	Phone System Replacement	250,000	-
	430	Night Vision Goggles	7,500	-
	430	Portable Speed Display Signage	10,000	-
	430	Sighting System for Patrol Rifles	6,500	-
	430	Apparatus Corrosion Repair	20,000	-
	430	Boat #2	20,000	-
	430	Brush Truck Replacement Pump Skid	20,000	-
	430	Fire Hoses	5,000	5,000
	430	Personal Protective Equipment	26,000	38,000
	430	Replacement Snow Plow Blade - Station 1	10,000	-
	430	SCBA Equipment (Bottles/Packs/Masks)	10,000	400,000
	430	Snow Plow Blade - Station 2	10,000	-
	430	Special Teams Equipment	10,000	10,000
	430	Station Alerting System Replacement	125,000	-
	430	Thermal Imaging Camera Replacement	10,000	-
	430	Turnout Gear Dryer	10,000	-
	430	Sidewalk Grinder	10,000	-
	620	Small Equipment Replacement	25,000	25,000
	430/620/630	Skidsteer	60,000	-
	430/620/630	PW GEMA Radios	248,250	-
	430/620/630	Front End Loader	-	270,000
	620/630	Unmanned Aircraft System (UAS)	60,000	-
	620	Backhoe (G-1015)	-	75,000
	630	Construction Trailer	20,000	-
	630	High Service Pump Impellers	35,000	35,000
	630	Riverside Lift Station Pump Replacement	5,000	-
	630	RO Flow Control Units	12,000	12,000
	630	Trailer	-	25,000
	630	Wastewater Portable DO Meter	12,000	-
	630	Water Leak Correlator	30,000	-
	630	Water Plant Chemical Feed Pumps	5,000	7,000
	630	Water Plant Conductivity Controllers	16,000	-
	630	Water Plant HVAC	300,000	-
	630	Water Plant Lab Analyzer	6,500	-
	630	Well 6 MMC Construction	-	250,000
	630	Western Avenue Lift Station	60,000	-
	630	WTF Filter Actuator Valve Replacement	35,000	35,000

CITY OF GENEVA, ILLINOIS
 FY 2023 & 24 Capital Improvement Program by Account
 Fiscal Year Ending April 30, 2023 & 2024

Account	Fund	Description	FY 2024	FY 2025
	630	WTP Filter Actuator Valve Service	7,500	-
	630	WWTP Clarifier Roto Skimmer	120,000	-
	630	WWTP Digester Sludge Return Pump	30,000	-
			2,057,250	1,187,000
			4.79%	4.22%
825	Vehicles			
	430	Two Police Patrol SUV	\$ 120,000	\$ -
	620/630	GIS Vehicle Replacement (EV)	60,000	-
	430	2022 Ford F250 Vehicle (Car 202) EV	75,000	-
	430	Wheel Loader	250,000	-
	430	Two 1-Ton Dump Trucks with Plow	260,000	-
	430	Three 1-Ton Dump Trucks	-	390,000
	430	Forestry Bucket Truck	-	200,000
	430	Single Axle Dump Truck w/ Plow	270,000	-
	620	1006 Truck Upfit	30,000	-
	620	G-1015		260,000
	630	Tractor Trailer	-	250,000
	630	Utility Truck	-	85,000
	630	1 Ton Dump Truck	-	85,000
	630	Backhoe	-	175,000
	630	Enterprise Buyout	-	43,000
			\$1,065,000	\$1,488,000
			2.48%	5.29%
835	Computer Equipment			
	240/430/620/630	Annual Computer Replacements	\$ 81,995	\$ 52,445
	620	iPads	4,400	4,400
	620	Server	3,000	-
			\$89,395	\$56,845
			0.21%	0.20%
Grand Total			\$42,971,705	\$28,127,645

The classification and compensation plan is the formal system for classifying and compensating all unrepresented positions in the City. This plan establishes a basic salary schedule as approved by the City Council annually. The salary ranges shall include minimum and maximum rates of pay for all non-union positions.

For FY 2024, non-union employees who “meet” or “exceed” performance standards are eligible for a market adjustment of 2%. Those employees who “meet” or “exceed” the standards of their respective position will also be eligible for a merit increase of up to 3% depending on their performance appraisal and current placement within the approved salary schedule. Employees whose pay rate is at or above the maximum of the salary range for any given position are only eligible to receive a one-time lump sum payment of up to 2.0% depending on their performance appraisal. Employees who “fail to meet” standards on their performance evaluation are ineligible for market and/or merit adjustments.

The classification and compensation plan below should be considered a guideline that is subject to funding through the annual budget process. Questions regarding the plan may be directed to the Human Resources Division.

GRADE	PROFESSIONAL – TECHNICAL – MANAGEMENT	Minimum	Midpoint	Maximum
43	City Administrator	\$140,889 \$67.7352	\$172,589 \$82.9757	\$204,289 \$98.2161
42	Chief of Police Fire Chief Director of Public Works	\$132,590 \$63.7455	\$162,423 \$78.0880	\$192,256 \$92.4308
41	Asst. City Administrator / DOAS Director of Community Development Director of Economic Development Finance Director	\$125,091 \$60.1402	\$153,237 \$73.6716	\$181,382 \$87.2031
39	Superintendent of Electrical Svcs Deputy Fire Chief Deputy Police Chief	\$113,205 \$54.4256	\$138,676 \$66.6715	\$164,147 \$78.9173
38	Assistant Director of Public Works	\$104,457 \$50.2199	\$127,960 \$61.5193	\$151,463 \$72.8188
37	Manager of Electric Operations Facilities Manager Fire Marshal Manager of Distribution, Construction, & Maintenance Superintendent of Streets & Fleets Superintendent Water/Wastewater Building Commissioner	\$98,178 \$47.2014	\$120,269 \$57.8217	\$142,359 \$68.4421
36	Information Technologies Manager	\$91,921 \$44.1930	\$112,603 \$54.1363	\$133,285 \$64.0798

35	Accounting Supervisor Civil Engineer Human Resources Generalist	\$85,664 \$41.1847	\$104,938 \$50.4512	\$124,213 \$59.7178
34	City Planner Preservation Planner	\$80,006 \$38.4646	\$98,008 \$47.1192	\$116,009 \$55.7737
33	Building Inspector GIS Coordinator Records Manager Associate Civil Engineer	\$74,970 \$36.0436	\$91,838 \$44.1533	\$108,707 \$52.2631
32	Business Development Analyst Assistant City Planner	\$69,933 \$33.6220	\$85,668 \$41.1869	\$101,403 \$48.7519
31	Administrative Analyst Code Compliance Officer IT Analyst	\$64,897 \$31.2009	\$79,499 \$38.2211	\$94,101 \$45.2413
30	GIS Technician	\$59,860 \$28.7792	\$73,329 \$35.2546	\$86,798 \$41.7299
29	Executive Assistant/Deputy City Clerk Communications Coordinator	\$55,423 \$26.6458	\$67,893 \$32.6413	\$80,364 \$38.6366
28	Accounts Payable Specialist Accounts Receivable Specialist Administrative Assistant (All Dept.) Permit Technician Police Record Specialist Utility Billing Specialist	\$51,629 \$24.8217	\$63,245 \$30.4065	\$74,862 \$35.9914
26	Receptionist	\$42,576 \$20.4696	\$51,937 \$24.9697	\$61,297 \$29.4699
GRADE	LABOR – TRADES	Minimum	Midpoint	Maximum
133	Wastewater Treatment Supervisor Supervisor of System Maintenance & Customer Service Supervisor of Water Supply & Treatment	\$77,699 \$37.3555	\$95,181 \$45.7604	\$112,664 \$54.1654
132	Fleet Maintenance Supervisor Street Maintenance Supervisor	\$73,838 \$35.4994	\$90,452 \$43.4868	\$107,066 \$51.4742
131	Lead Wastewater Treatment Plant Operator	\$63,721 \$30.6351	\$78,058 \$37.5280	\$92,395 \$44.4209
130	Lead Water/Sewer Maintenance Worker Water Treatment Operator	\$61,968 \$29.7926	\$75,911 \$36.4959	\$89,854 \$43.1992

129	Wastewater Treatment Operator	\$60,637 \$29.1525	\$74,280 \$35.7118	\$87,924 \$42.2712
128	Water Sewer Maintenance Worker Utility Locator	\$54,535 \$26.2192	\$66,806 \$32.1185	\$79,077 \$38.0178
GRADE	PUBLIC SAFETY – POLICE	Minimum	Midpoint	Maximum
236	Police Sergeant	\$114,383 \$54.9920	\$121,246 \$58.2915	\$128,109 \$61.5910
226	Community Service Officer	\$46,238 \$22.2298	\$56,641 \$27.2315	\$67,045 \$32.2332
GRADE	PUBLIC SAFETY – FIRE	Minimum	Midpoint	Maximum
250	Fire Battalion Chief (2920 annual hours)	\$101,106 \$34.6256	\$123,855 \$42.4164	\$146,604 \$50.2072

DEPARTMENT DESCRIPTION

The Corporate Authorities are composed of ten City Council members and a Mayor elected by the voters. Two Alderpersons are elected from each of five wards. The Mayor, Clerk and Treasurer are elected at-large. As called for in the City Charter, general municipal elections are held every odd-numbered year, with five Alderpersons elected the year preceding Leap Year and five Alderpersons, the Mayor, the Clerk and the Treasurer elected the year after Leap Year.

Terms of office are four-years commencing the first regular council meeting in May, following the April election. The Mayor's responsibilities include presiding over City Council meetings and executing documents on behalf of the City Council. The Mayor Pro Tem assumes these duties in the Mayor's absence.

Regular meetings of the City Council and Committee of the Whole are held on the first and third Monday of each month in the Council Chamber. Special Committee of the Whole meetings are scheduled, as needed, on issues more complex or time-consuming than those typically scheduled for regular meetings. All meetings, except closed sessions as provided for under the Open Meetings Act, are open to the public.

The Mayor with the advice and consent of the City Council, appoints a City Administrator as the administrative head of the City government, the City Attorney who serves as a legal advisor to the Council, and other senior City officials. The Council enacts ordinances and resolutions, and approves the budget and City expenditures. The Mayor, with the advice and consent of the Council, appoints citizens to serve on Boards and Commissions that operate in an advisory capacity to the Council.

The Mayor and Council members strive to be responsive to citizen concerns and to enact legislation reflecting the needs and priorities of residents of the City of Geneva. They represent the City at community ceremonies, meetings and other functions and participating in regional, state and national organizations. They promote the economic, cultural and governmental well-being of the community.

City Council and Committee of the Whole meetings are live-streamed (on the City's YouTube channel and through local cable/fiber providers) so that those who are unable to attend in person have the ability to contemporaneously hear all discussion, testimony, and roll call votes of the open meeting in real time. Public meetings are also archived on the City's website.

DEPARTMENT DESCRIPTION

The City Administrator's Office is responsible for the management and administration of all City operations, directing all internal services, programs, and operations and all external laws, ordinances and public policies as they relate to the City.

MISSION STATEMENT

Oversee the management and provision of high level quality services in a cost-effective and efficient manner for internal and external customers through all City Departments.

FY 2024 GOALS

Goal # 1 Execute short-term goals contained within the Facilities Master Plan (once complete). Set a plan and timeline for longer term goals.

Funding: General Operating, Staff time; General Capital, amount TBD

Completion Date: 04/30/2024

Strategic Plan: EMS-II

Goal # 2 Work with property owners and staff members to re-establish SSA #1 in order to create a comprehensive approach to address the conditions of the downtown streetscape.

Funding: General Operating, Staff time; SSA #1 Operating, Staff time

Completion Date: 04/30/2024

Strategic Plan: EV-II and III, QL-II

Goal # 3 Work with Economic Development and Finance to administer a grant program for the funding of outside entities supporting tourism and economic development.

Funding: General Operating, \$45,000 and Staff time; Tourism Operating, \$30,000

Completion Date: 04/30/2024

Strategic Plan: EV-II and III, QL-II and III

Goal # 4 Monitor state legislation that may impact the city's financial condition and provide appropriate advocacy and recommendations for action to the City Council.

Funding: General Operating, Staff time

Completion Date: on-going

Strategic Plan: N/A

DEPARTMENT DESCRIPTION

The Administrative Services Department is comprised of three divisions: Administration, Information Technologies, and Human Resources.

The Administration division handles a wide range of administrative functions that deal with the interaction of the City with citizens of Geneva, the governing body and City management. The Administrative division also carries out all responsibilities relating to risk management. The Information Technologies division is responsible for keeping the telephone and data networks, and all computers, servers, email and voicemail functional for all City employees. The Human Resources division is responsible for personnel related activities for City employees including payroll, benefits, employee relations, legal compliance, workers' compensation and employee event coordination.

MISSION STATEMENT

Provide quality services and programs to internal and external customers in the most effective and efficient manner possible.

FY 2024 GOALS

Goal # 1 Complete a review of employee onboarding process and convert paper process to electronic, fully utilizing existing or newly implemented software.

Funding: General Operating, \$17,250, Staff time; Electric Operating, \$2,300; Water/Wastewater Operating, \$2,300

Completion Date: 04/30/2024

Strategic Plan: EMS-I, EMS-II, EMS-IV

Goal # 2 Develop and implement a supervisory training and employee development program.

Funding: General Operating, Staff time

Completion Date: 12/01/2023

Strategic Plan: EMS-II, EMS-IV

Goal # 3 Coordinate with the Strategic Plan Advisory Committee to facilitate community engagement and update of the City's Strategic Plan.

Funding: General Operating, Staff time; General Capital, \$30,000

Completion Date: 02/28/2023

Strategic Plan: SG-I, EMS-IV

Goal # 4 Complete necessary work to update and replace the City's current phone system, with a goal of identify new efficiencies and reducing costs associated with redundant or antiquated technology.

Funding: General Operating, Staff time; Capital Equipment, \$250,000

Completion Date: 04/30/2024

Strategic Plan: EMS-II, EMS-IV

Goal # 5 Coordinate with the Diversity, Equity, and Inclusion Task Force to finalize and present recommendations to the City Council.

Funding: General Operating, Staff time

Completion Date: 10/31/2023

Strategic Plan: SG-I, QL-III

Goal # 6 Coordinate efforts with the Electric and Streets and Fleets Divisions to investigate and review options for dedicating a fiber optic line to the parking garage for communications and security upgrades.

Funding: General Operating, Staff time; Commuter Parking Capital, \$35,000 (revenue and/or funding dependent)

Completion Date: 04/30/2024

Strategic Plan: EMS-II

PROGRAM DESCRIPTION

The Finance Department is responsible for the administration of all fiscal operations of the City. These activities include accounting and financial reporting, budget development, treasury management, debt management, utility billing, accounts payable and accounts receivable.

MISSION STATEMENT

Develop and implement effective and efficient financial planning, reporting, and accounting systems that help the operating departments achieve their objectives. Provide excellent customer service and protecting the City's resources from unauthorized use.

FY 2024 GOALS

- Goal # 1** Implement budget and investment tracking software programs.
- Funding:** General Operating, Electric Operating and Water/Wastewater Operating, Staff time
Completion Date: 04/30/2024
Strategic Plan: ES-II
- Goal # 2** Work with property owners and staff members to re-establish SSA #1 in order to create a comprehensive approach to address the conditions of the downtown streetscape.
- Funding:** General Operating, Staff time; SSA #1 Operating, Staff time
Completion Date: 04/30/2024
Strategic Plan: EV-II and III, QL-II
- Goal # 3** Work with Economic Development and City Administrator to administer a grant program for the funding of outside entities supporting tourism and economic development.
- Funding:** General Operating, \$45,000 and Staff time; Tourism Operating, \$30,000
Completion Date: 04/30/2024
Strategic Plan: EV-II and III, QL-II and III
- Goal # 4** Review and update the City's financial polices per GFOA recommendations.
- Funding:** General Operating, Staff time
Completion Date: 10/31/2023
Strategic Plan: EV-II
- Goal # 5** Identity all right-to-use subscription software agreements that qualify for new accounting treatment due to the release of GASB 96.
- Funding:** General Operating, Staff time
Completion Date: 04/30/2024
Strategic Plan: EV-II

DEPARTMENT DESCRIPTION

The Community Development Department includes Building and Planning divisions. The Department is responsible for formulating and implementing plans, policies, codes and ordinances that provide for the orderly development of the City while promoting the public health, safety and general welfare of its citizens, protecting property values, and preserving the City's unique qualities and characteristics.

MISSION STATEMENT

The Community Development Department through implementation of the City's plans, policies, codes, and ordinances ensures that the City continues to be one of the most desirable communities to live, work, and play.

FY 2024 GOALS

Goal # 1 Review and evaluate the differences between the City's current adopted editions of the various ICC (International Code Council) Codes and the 2021 editions. Formulate a recommendation to the City Council regarding the possible adoption of the 2021 codes, including local amendments where appropriate.

Funding: General Operating, Staff time

Completion Date: 04/30/2024

Strategic Plan: N/A

Goal # 2 Revise and update the Comprehensive Plan to include a sustainability component and consolidate the Affordable Housing Plan, Bikeway Implementation Plan, Downtown/Station-Area Master Plan, Historic Preservation Plan, and Southeast Master Plan into one cohesive document.

Funding: General Capital, \$250,000 (consultant assistance); General Operating, Staff time

Completion Date: 04/30/2024

Strategic Plan: EV, SG, ES, EMS, QL

Goal # 3 Research standards and regulations for accessory dwelling units (ADUs). Present findings to the Committee of the Whole for a policy discussion and seek direction whether or not pursue amendments and programs that would allow for ADUs in the community.

Funding: General Operating, Staff time

Completion Date: 10/31/2023

Strategic Plan: EV-I

Goal # 4 Investigate opportunities to streamline the process of issuing building permits and completing inspections by eliminating paper and moving to an online platform where possible. Where using an online platform is not possible, identify permits that may be issued over the counter. Review all permit forms and policies to ensure they are up-to-date with current practices.

Funding: General Operating, Staff time

Completion Date: 1/31/2024

Strategic Plan: N/A

Goal # 5 Investigate and begin implementation of an online platform to accept and streamline the intake process for Planning & Zoning Commission applications.

Funding: General Operating, staff time

Completion Date: 10/31/2023

Strategic Plan: N/A

Goal # 6 Establish and promote a conceptual review application process to meet with the Building Commissioner and Fire Marshall to identify modifications that may be required to a project in order to comply with the City's adopted codes prior to final submission for building permit.

Funding: General Operating, Staff time

Completion Date: 1/31/2024

Strategic Plan: N/A

DEPARTMENT DESCRIPTION

The Economic Development Department is responsible for developing and implementing strategies and programs to retain, expand and attract appropriate commercial, mixed use, office/research and industrial developments within the City.

MISSION STATEMENT

Serve the community by attracting appropriate developments to the City as a means to reduce reliance on residential property taxes. Create and foster successful programs to retain and bolster existing business and promote Geneva as a destination.

FY 2024 GOALS

Goal # 1 Create public education information about Geneva's destination market to inform policy decisions and to identify opportunities to expand the market in the future.

Funding: General Operating, Staff time

Completion Date: 04/30/2024

Strategic Plan: EV-III, EMS-IV

Goal # 2 Work with property owners and staff members to re-establish SSA #1 in order to create a comprehensive approach to address the conditions of the downtown streetscape.

Funding: General Operating, Staff time; SSA #1 Operating, Staff time

Completion Date: 04/30/2024

Strategic Plan: EV-II and III, QL-II

Goal # 3 Finalize the public private partnership and funding mechanisms to further the construction of the Southeast Industrial Park.

Funding: General Operating, Staff and Consultant time

Completion Date: 12/31/2023

Strategic Plan: EV-II, EMS-II

Goal # 4 Complete a department strategic plan to address future needs and demands related to economic vitality.

Funding: General Operating, Staff time

Completion Date: 12/31/2023

Strategic Plan: EV-II, EMS-IV

Goal # 5 Work with City Administrator and Finance to administer a grant program for the funding of outside entities supporting tourism and economic development.

Funding: General Operating, \$45,000 and Staff time; Tourism Operating, \$30,000

Completion Date: 04/30/2024

Strategic Plan: EV-II and III, QL-II and III

PROGRAM DESCRIPTION

The Police Department provides for the protection of life and property, enforcement of criminal and traffic laws, prevention of crime, preservation of public peace and apprehension of violators of the law through patrol and response to calls for service. Additionally, the Department is responsible for enforcing parking regulations, providing information and assistance to the general public, handling special events as requested and evidence collection and submission.

MISSION STATEMENT

With steadfast dedication, each member of the Geneva Police Department takes great pride in providing the City of Geneva with *QUALITY* service, protection and enforcement, while maintaining the utmost level of professionalism and integrity.

FY 2024 GOALS

Goal # 1 Research the viability of acquiring a police comfort dog to assist in responding to calls for service where it will benefit our residents.

Funding: General Operating, Staff time

Completion Date: 12/31/2023

Strategic Plan: EMS-II

Goal # 2 Create and implement a Youth Citizens Police Academy to introduce teenage residents to policing in the City of Geneva.

Funding: General Operating, Staff time

Completion Date: 12/31/2023

Strategic Plan: EMS-II

Goal # 3 Participate in, and evaluate the results of, the Kane County Collaborative Diversion Program.

Funding: General Operating, Staff time

Completion Date: 04/30/2024

Strategic Plan: EMS-II, EMS-IV

Goal # 4 Implement a Police Innovation Committee, comprised of police employees, with a focus on recruiting and retention strategies of Geneva Police Officers and civilian staff.

Funding: General Operating, Staff time

Completion Date: 01/30/2024

Strategic Plan: EMS-II

Goal # 5 Collaborate with the City of Geneva Communications Coordinator to produce informational videos to be disseminated to the community. Topics can include traffic safety, crime prevention, and other pertinent topics.

Funding: General Operating, Staff time

Completion Date: 04/01/2024

Strategic Plan: EMS-II

DRAFT

PROGRAM DESCRIPTION

The Geneva Fire Department provides fire suppression, advanced life support emergency medical response, basic and advanced rescue, hazardous materials mitigation, fire inspection, plans review, public education, fire investigation and emergency preparedness planning and response services to the citizens, employers and visitors of Geneva.

MISSION STATEMENT

We will be a leader among our peers and to the community through compassion, selflessness and the stewardship of the public's trust. We will do this through education, prevention, mitigation of fire & non-fire risk, collaborative relationships with external partners and providing diverse emergency services.

FY 2024 GOALS

- Goal # 1** Complete the update of the 2021 Strategic Plan and the 2021 Standards of Cover/Community Risk Assessment.
- Funding:** General Operating, Staff time
Completion Date: 12/31/2023
CFAI Accreditation: Category 2, Criterion 3A
Strategic Plan: EMS-II, EMS-IV
- Goal # 2** Complete implementation of the ESO – Fire Suite, enterprise resources planning program.
- Funding:** General Operating, Staff time
Completion Date: 04/30/2024
CFAI Accreditation: Criterion 9D
Strategic Plan: EMS-II, EMS-IV
- Goal # 3** Secure external grant funding to upgrade the UTV to Advanced Life Support care.
- Funding:** General Operating, Staff time
Completion Date: 04/30/2024
CFAI Accreditation: Criterion 5F
Strategic Plan: EMS-II
- Goal # 4** Develop and execute, when funding allows, a comprehensive sustainability and carbon footprint plan to include reductions in gas, electric, water and other commodity consumables that will support fire operations and facilities projects.
- Funding:** General Operating, Staff time
Completion Date: 04/30/2024
CFAI Accreditation: Category 6
Strategic Plan: ES-II

DIVISION DESCRIPTION

The Streets and Fleet Maintenance Division of Public Works is responsible for street and sidewalk maintenance and repair, snow and ice control, tree trimming, planting and removal, leaf and brush collections, alley maintenance, public and commuter parking lot maintenance, landscape maintenance, street sweeping, sign maintenance, community festival support, central business district streetscape maintenance operations, cemetery maintenance and operations, fleet maintenance/repair operations and the City's fuel management system.

MISSION STATEMENT

Dedicated to providing all associated programs, projects and services in a timely, modernized manner with the highest level of quality to our customers, externally and internally at the most economical cost possible.

FY 2024 GOALS

- Goal # 1** Conduct a bike path classification study of various local roads for implementation of the City's Bike Plan.
- Funding:** General Operations, Staff time and Consultant time
Completion Date: 10/31/2023
Strategic Plan: EMS-II, QL-I
- Goal # 2** Secure architectural services for the addition of a columbarium at Oakhill Cemetery.
- Funding:** Cemetery Operating, Staff time; Cemetery Capital, \$60,000
Completion Date: 04/30/2024
Strategic Plan: ES-II
- Goal # 3** Investigate and review the expansion of "stop for pedestrian" signs in identified intersections and school zones.
- Funding:** General Operating, Staff time
Completion Date: 04/30/2024
Strategic Plan: ES-II
- Goal # 4** Coordinate efforts with the Electric and IT Divisions to investigate and review options for dedicating a fiber optic line to the parking garage for communications and security upgrades.
- Funding:** General Operating, Staff time; Commuter Parking Capital, \$35,000 (revenue and/or funding dependent)
Completion Date: 04/30/2024
Strategic Plan: EMS-II

DIVISION DESCRIPTION

The Engineering Division administers and supervises engineering related activities and improvements within the City. This division manages the design, bidding and construction of Public Works projects and reviews plans submitted by developers to ensure the plans comply with City Ordinances and display sound engineering judgment. Additionally, the division works with residents to solve an array of engineering and public works issues. The GIS section maintains and oversees the City's land-based GIS and provides information systems support and back up and assists with improving workflow of City employees by making data accessible via paper and electronic maps and digital files, as needed for analysis and mapping purposes.

MISSION STATEMENT

To provide professional engineering design consultation, engineering plan review, project management and construction inspection services of the highest quality and reliability to maintain and expand City infrastructure to support the existing community and remaining build out.

FY 2024 GOALS

Goal # 1 Finalize the design, secure all necessary land acquisitions and initiate the construction for the East State Street Corridor in conjunction with IDOT.

Funding: General Operating, Staff and Consultant time; Infrastructure Capital, \$695,000; TIF 2 Capital, \$701,505; TIF 3 Capital, \$489,800

Completion Date: ~11/30/2023

Strategic Plan: EMS-II, EV-III, ES-II, ES-III, QL-I

Goal # 2 Collaborate with other City Departments to review and oversee construction of the infrastructure necessary for the development of the Southeast Industrial Park.

Funding: General Operating, Staff and Consultant time

Completion Date: 04/30/2024

Strategic Plan: EV-II, EMS-II

Goal # 3 Conduct a Bike Path Classification Study of various local roads for implementation of the City's Bike Plan.

Funding: General Operating, Staff time

Completion Date: 10/31/2023

Strategic Plan: EMS-II, QL-I

Goal # 4 In conjunction with the Electric Division, investigate and prepare infrastructure for EV Readiness for the community.

Funding: General Operating, Staff time

Completion Date: 04/30/2024

Strategic Plan: ES-II, EMS-II

Goal # 5 GIS to obtain Remote Pilot Certificates and establish an Unmanned Aerial System (UAS) or Drone Program to conduct asset, site, and other inspections where the use of a UAS can improve efficiency or safety.

Funding: General Operating, Staff time

Completion Date: 04/30/2024

Strategic Plan: EMS-II

DIVISION DESCRIPTION

The Electric Division is responsible for the purchase, generation and distribution of electricity within the City. The Division ensures all personnel work in compliance with City policy and procedures, regulatory agency requirements, and observe required safety precautions in delivery of dependable electric services to customers.

MISSION STATEMENT

We are a community owned electric utility committed to providing reliable and sustainable electric service at competitive rates, to best serve the energy needs of Geneva's residential, commercial and industrial customers.

FY 2024 GOALS

- Goal # 1** Conduct study on options, timeline and cost of installing a utility scale solar facility to offset output of NIMPA in the City of Geneva.
- Funding:** Electric Operating, Staff and Consultant time
Completion Date: 12/31/2023
Strategic Plan: ES-II, EMS-II
- Goal # 2** Collaborate with other City Departments to review and oversee construction of the infrastructure necessary for the development of the Southeast Industrial Park.
- Funding:** Electric Operating, Staff and Consultant time; Electric Capital (Bonding)
Completion Date: 04/30/2024
Strategic Plan: EV-II, EMS-II
- Goal # 3** Finalize the design, secure all necessary land acquisitions and initiate the construction for the East State Street Corridor in conjunction with IDOT.
- Funding:** Electric Operating, Staff time; Electric Capital, \$35,000
Completion Date: 11/30/2023
Strategic Plan: EMS-II, EV-III, ES-II, ES-III, QL-I
- Goal # 4** In conjunction with the Engineering Division to investigate and prepare infrastructure for EV Readiness for the community.
- Funding:** Electric Operating, Staff time
Completion Date: 04/30/2024
Strategic Plan: EMS-II

Goal # 5 Coordinate efforts with the Streets and Fleets and IT Divisions to investigate and review options for dedicating a fiber optic line to the parking garage for communications and security upgrades.

Funding: General Operating, Staff time; Commuter Parking Capital, \$35,000 (revenue and/or funding dependent)

Completion Date: 04/30/2024

Strategic Plan: EMS-II

DRAFT

DIVISION DESCRIPTION

The Water/Wastewater Division of the Public Works Department is responsible for all activities regarding water and wastewater including the water supply, water treatment, wastewater collection, treatment and disposal and storm water collection.

MISSION STATEMENT

Provide high-quality, reliable water supply and wastewater treatment-related services which are protective of customer health and safety, 100% compliant with State and Federal Standards, and at the most economical price obtainable.

FY 2024 GOALS

Goal # 1 Implement measures related to the Lead Service Line Replacement and Notification Act.

- Continue to update Service Line Material Inventory
- Develop Lead Service Line Replacement Plan
- Replace lead service lines through both capital and maintenance projects

Funding: Water/Wastewater Operating, Staff time; Water/Wastewater Capital, \$265,500

Completion Date: 04/30/2024

Strategic Plan: EMS-II

Goal # 2 Finalize the design, secure all necessary land acquisitions and initiate the construction for the East State Street Corridor in conjunction with IDOT.

Funding: General Operating, Staff and Consultant time; Water/Wastewater Capital, \$40,000

Completion Date: 11/30/2023

Strategic Plan: EMS-II, EV-III, ES-II, ES-III, QL-I

Goal # 3 Collaborate with other City Departments to review and oversee construction of the infrastructure necessary for the development of the Southeast Industrial Park.

Funding: Water/Wastewater Operating, Staff time

Completion Date: 04/30/2024

Strategic Plan: EV-II, EMS-II

Goal # 4 Implement plans and procedures for compliance with the Capacity, Management, Operations, and Maintenance Plan (CMOM) as required in the City of Geneva NPDES Permit with the goal of achieving no discharges from sanitary sewer overflows (SSO's).

- Clean and televise 1 of 7 sanitary sewer zones annually or approximately 106,000 feet. This task is intended to reduce the likelihood of dry weather SSO's and to identify area in need of rehabilitation.

- Complete the design of the new sanitary sewer river crossing. The new river crossing is needed to prevent SSO's in the River Lane area during wet weather events.

Funding: Water/Wastewater Operating, Staff time; Water/Wastewater Capital, \$75,000

Completion Date: 4/30/2024

Strategic Plan: EV-II

DRAFT

General Provisions

The City of Geneva's financial policies and provisions, compiled below, set forth the basic framework for the overall fiscal management of the City. These policies assist the decision-making process of the City Council and the Administration. The policies also provide guidelines for evaluating both current activities and proposals for future programs and budgets.

Financial policies aid the City by improving financial management, financial position and the creditworthiness of the City. They also serve to ensure all financial transactions conducted by or on behalf of the City, its agencies, departments, officials and authorized agents will be made in a manner and method which provides for the most proficient and effective management of the financial resources and funds of the City. These policies provide for the maximum protection of the City taxpayer, in accordance with and utilizing established financial management practices, accounting standards, and auditing requirements. Included are specific policies related to operations, accounting and auditing, reserves, capital projects, cash management, debt, and budget.

The City prepares a balanced itemized budget for each fund and each program within the fund. The budget should be balanced with current revenues equal to or greater than current expenditures/expenses. In any fund in which expenditures/expenses shall exceed revenues, prior year revenues (reappropriation or use of fund balance) will be used to meet the shortfalls.

The City Council is responsible for establishing and authorizing policies and procedures for the management of all financial resources and transactions of the City. The City Administrator and other City officials are responsible for adopting administrative procedures necessary to implement the financial policies.

It is the policy of the City to maintain sound financial practices and policies which are viable and current according to generally accepted accounting principles, auditing standards, and financial management experience, and which are consistent and comply with all applicable State and Federal laws. The City shall regularly review its policies and procedures and reserves its right to change and supplement them as necessary.

The following financial policies were adopted by Resolution by the Geneva City Council on March 4, 2019:

General Policies

1. **Economic Development:** The City will try to create an economic environment that will encourage businesses to locate in Geneva and create opportunities for existing businesses.
2. **Investments:** Investment practices should have an avoidance of risk as the primary objective. Additionally, practices should provide liquidity, diversification, and yield.

3. **Citizen Participation:** The City will develop methods to ensure public participation in decision making. This endeavor can be accomplished by the Strategic Plan Advisory Committee.

Budgetary Policies

1. **Fund Balance:** Fund balance is generally defined as the difference between a fund's assets and liabilities. An adequate fund balance is necessary for numerous reasons, such as to have funds available in case of an emergency or unexpected events, to maintain or enhance the City's financial position and related bond ratings, to provide cash for operations prior to receipt of property tax revenues, and to maximize investment earnings. The City will strive to maintain an available fund balance of at least 90 days of the current budget year operating expenditures for the General Fund and available cash of at least 90 days of current budget year expenditures in the Electric Fund and the Water/Wastewater Fund.
2. **Sources of Revenue:** The City will maintain a diversified and stable revenue stream to shelter the City from short-run fluctuations in any one revenue source.
3. **Forecasting:** The City will prepare an annual budget for the upcoming year and a projection of revenues and expenditures for the subsequent year. The City will do its best to estimate revenues and expenditures while realistically taking into account those that have a high degree of elasticity.
4. **Goals and Objectives:** The City will use the Strategic Plan to direct the budget plan, and include the accompanying goals and objectives in the budget document.

Operating Policies

1. **Pay-As-You-Go:** The City will attempt to pay current operating expenses from current revenues. To ensure this activity, the City will not expand services beyond the City's level of operating revenue.
2. **Maintain Existing Service Levels:** The City provides a high level of service to our citizens and may find it necessary from time to time to adjust the extent of services, but the primary objective is to maintain the high standard currently in place.
3. **Capital Assets:** Capital assets are those items having a useful life greater than one year with an initial, individual cost of more than \$50,000 for streets, bridges and storm sewers, \$20,000 for sidewalks and \$5,000 for all other capital assets. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The cost of normal maintenance and repairs, including street overlays that do not add to the value of the asset or materially extend asset lives, are not capitalized. The City will provide for the adequate maintenance of capital assets.

4. **Balanced Budget:** The City will present a budget annually to the Council that is within the City's ability to pay, with the expenditures not exceeding the current revenues and prior year fund balance.

TIF Allocation Policies

1. **Allocation of TIF Funds:** Tax Increment Finance District (TIF) funds are to be used for community and economic development purposes as one of the City's public financing methods.
2. **Administration:** The administration and implementation of these funds are accomplished through the work of the Economic Development Director, who serves as the Tax Increment Finance Administrator, with assistance from the City Administrator, Community Development Director, Business Development Analyst, Finance Director, Accounting Supervisor and City Planner.
3. **Salary Allocation:** TIF funding may be allocated toward the salaries of these positions, depending on the anticipated level of job-related TIF duties, on a year-to-year basis, in an amount not to exceed 30.0% of the total designated TIF funds.

Investment Policies

1. **Scope:** This policy includes all funds governed by the Mayor and the City Council. Except for cash in certain restricted and special funds, the City will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.
2. **Safety:** Safety shall be the main objective of the Investment Policy and refers to the preservation of capital and protection of investment principal. City investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the City's overall portfolio by mitigating credit and interest rate risk.
 - a. **Credit Risk:** Credit risk is the risk an issuer of a debt security will not pay its par value upon maturity. The goal will be to minimize credit risk by:
 - i. Limiting investments to the types of securities identified in the policy.
 - ii. Diversifying the portfolio in accordance with the policy so potential losses on individual securities will be minimized. Diversification reduces the risk that potential losses on individual securities might exceed the income generated from the remainder of the portfolio.
 - b. **Interest Rate Risk:** Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The goal will be to minimize interest rate risk by:

- i. Structuring the portfolio so securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 - ii. Investing operating funds primarily in shorter-term securities, money markets or similar investment pools.
3. **Liquidity:** The portfolio shall maintain sufficient liquidity to enable the City to meet all operating requirements and expected liabilities which may be reasonably anticipated in any City fund.
4. **Return:** The portfolio shall be designed to obtain a reasonable return, taking into account the City's investment risk constraints and cash flow needs of the City's funds and conforming to all State and local statutes governing the investment of public funds.
5. **Delegation of Authority:** Management and administrative responsibility for the investment program is hereby delegated to the Finance Director, hereinafter referred to as investment officer, who, under the direction of the City Administrator, will act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.
6. **Authorized Financial Dealers and Institutions:** Financial institutions may include depositories, investment advisors, broker/dealers and local government investment pools as authorized in this policy. Financial institutions who desire to become qualified for transactions must provide certification of having read and understood this policy, agree to comply with this policy and ensure all investments proposed for purchase will conform to this policy and applicable State statutes. Selection of financial institutions authorized to engage in transactions with the City shall be at the sole discretion of the City. Financial institutions will be selected based on financial condition, proper registration, level of service, experience with Illinois municipalities and competitive pricing.

All depositories shall be insured by the Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Administration (NCUA) and may consist of banks, savings and loan associations and credit unions. All financial institutions who desire to become designated depositories must supply the following (as appropriate):

- a. Audited financial statements
- b. Proof of state registration
- c. Evidence of adequate insurance coverage

All investment advisors shall be registered under the Investment Advisors Act of 1940. All financial institutions who desire to become designated investment advisors must supply the following (as appropriate):

- a. Audited financial statements
- b. Securities and Exchange Commission (SEC) Form ADV – Parts 1 and 2
- c. Proof of state or SEC registration
- d. Evidence of adequate insurance coverage

All broker/dealers shall be insured by the Securities Investors Protection Corporation (SIPC). All financial institutions who desire to become designated brokers/dealers must supply the following (as appropriate):

- a. Audited financial statements
- b. Proof of Financial Industry Regulatory Authority (FINRA) certification
- c. Proof of state registration
- d. Evidence of adequate insurance coverage

A periodic review of the financial condition and registration of all designated financial institutions will be conducted by the Finance Director or designee.

Any financial institution selected by the City of Geneva may be requested to provide cash management services, including but not limited to: checking accounts, wire, and ACH transfers, purchase and sale of investment securities and safekeeping services. Fees for banking services shall be mutually agreed to by an authorized representative of the financial institution and the Finance Director of the City.

7. *Authorized and Suitable Investments:* Investments may be made in any type of security allowed for in Illinois statutes regarding the investment of public funds. The following investments will be permitted by this policy and are those defined by state law:

- a. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest.
- b. Bonds, notes, debentures or other similar obligations of the United States of America, its agencies and its instrumentalities.
- c. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act.
- d. Obligations of corporations organized in the United States with assets exceeding \$500,000,000 if (i) such obligations are rated at the time of purchase at one of the 3 highest classifications established by at least two standard rating services and which mature not later than three years from the date of purchase, (ii) such purchases do not exceed 10.0% of the corporation's

outstanding obligations and (iii) no more than one-third of the City's funds may be invested in short term obligations of corporations.

- e. Money market mutual funds registered under the Investment Company Act of 1940, provided the portfolio of any such money market mutual fund is limited to (i) Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest and (ii) Bonds, notes, debentures or other similar obligations of the United States of America, its agencies and its instrumentalities.
 - f. Interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation or school district of the State of Illinois, of any other state, or of any political subdivision or agency of the State of Illinois or of any other state. The bonds shall be registered in the name of the City or held under a custodial agreement at a bank. The bonds shall be rated at the time of purchase within the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.
 - g. Short term discount obligations of the Federal National Mortgage Association.
 - h. Shares or other forms of securities legally issuable by State or Federal savings banks or savings and loan associations which are insured by the FDIC. Dividend-bearing share accounts, share certificate accounts or class of share accounts of a credit union chartered under the laws of the State of Illinois or the laws of the United States; provided, however, the principal office of any such credit union must be located within the State of Illinois whose accounts of which are insured by applicable law.
 - i. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act (e.g., Illinois Funds).
 - j. Illinois Metropolitan Investment Fund.
 - k. Any other investment permitted by Illinois statute.
8. **Collateralization:** Funds on deposit (checking accounts, certificates of deposit, etc.) in excess of FDIC limits must be secured by some form of collateral allowed by Illinois state statute (30 ILCS 235/6(d)), witnessed by a written agreement and held at an independent third-party institution in the name of the City of Geneva. Securities held as collateral must not be of a type in violation of this investment policy. The amount of collateral provided will not be less than 105.0% of the market value of the net amount of public funds secured. Substitution or exchange of securities held in safekeeping shall not be done without prior written notice of the City at least 10 days prior to any proposed substitutions and provided that the market value of the replacement securities are equal or greater than the market

value of the securities being replaced. The City must pre-approve all substitution and exchanges of securities. The ratio of the fair market value of collateral to the amount of funds secured shall be reviewed monthly and additional collateral will be requested when the ratio declines below the level required.

- 9. *Safekeeping and Custody:*** All security transactions entered into by the City where applicable shall be conducted on a delivery-versus-payment (DVP) basis to ensure securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by an independent third party custodian designated by the Finance Director and evidenced by safekeeping receipts and a written custodial agreement.
- 10. *Diversification:*** The City shall diversify its investments to the best of its ability based on the type of funds invested and the cash flow needs of those funds. Diversification may be by type of investment, number of institutions invested in and length of maturity.
- 11. *Maximum Maturities:*** To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to specific cash flow, the City will not directly invest in securities maturing more than three years from the date of purchase. However, reserve funds may be invested in securities exceeding three years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.
- 12. *Readily Available Funds:*** Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as money market funds to ensure appropriate liquidity is maintained to meet ongoing obligations.
- 13. *Internal Control:*** The Finance Director is responsible for establishing and maintaining an internal control structure designed to insure assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance these objectives are met. The internal controls shall address the following points:

 - Control of collusion
 - Separation of transaction authority from accounting
 - Custodial safekeeping
 - Written confirmation of telephone transactions for investments and wire transfers
- 14. *Performance Standards:*** This investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a comparable rate of return during a market/economic environment of stable interest rates. Portfolio performance should be compared to benchmarks with similar maturity, liquidity and credit quality as the portfolio.

- 15. Reporting:** The Finance Director shall prepare an investment report quarterly. The report should be provided to the Mayor, City Council, and City Administrator and made available upon request. The report should be in a format suitable for review by the general public.
- 16. Legislation and Documentation:** The City's investment program shall comply at all times with the Illinois Public Funds Investment Act (30 ILCS 235/1 *et seq.*) and other state laws governing the investment of public funds, as amended from time to time. In the event of any conflict between this policy and the Illinois Public Funds Investment Act and other state laws, the provisions of the Illinois Public Funds Investment Act and other state laws shall control.

The Finance Director will maintain a list and is hereby authorized to deposit City monies, in accordance with 65 ILCS 5/3.1-35-50, in financial institutions approved by the City Council. The Finance Director shall review this list from time to time and shall submit any modifications to the City Council for approval.

Debt Policies

- 1. Use of Debt Financing:** The City will limit the use of long-term borrowing to capital improvement projects that cannot be financed from current revenues. Debt financing shall generally be utilized for projects that benefit the citizens of Geneva and have a useful life that will exceed the term of the financing. The City will not use long-term debt for current operations.
- 2. Limits on Debt Issuance:** State statute limits a local government's debt to 8.625% of its assessed value. Additionally, the City will try to keep the average maturity of all debt at or below fifteen years.
- 3. Bond Covenants:** The City will restrict current activities to a point where bond covenants will be met. The City's ability to meet these covenants will also reflect on how rating agencies view the City.

Pension Funding Policies

- 1. Purpose:** The financial objective of a defined benefit pension plan is to fund the long term cost of benefits provided to the plan participants. In order to assure the plan is financially sustainable, the plan should accumulate adequate resources in a systematic and disciplined manner over the active service life of benefitting employees. This funding policy outlines the method utilized by the City of Geneva (City) to determine its actuarially determined contribution to the Pension Funds which fund the long term cost of benefits to the plan participants and annuitants.
- 2. Guidelines:** The City believes this funding policy meets the guidelines for State and Local governments set by the Pension Funding Task Force convened by the Center for the

State and Local Government Excellence. The guidelines set by this task force outline the following objectives for pension funding policy:

- **Actuarially determined contributions** – a pension funding plan should be based on an actuarially determined annual required contribution (ARC) that incorporates both the cost of benefits in the current year and the amortization of the plan’s unfunded actuarial accrued liability.
- **Funding discipline** – a commitment to make timely, actuarially determined contributions to the retirement system is needed to ensure sufficient assets are available for all current and future retirees.
- **Intergenerational equity** – annual contributions should be reasonably related to the expected and actual cost of each year of service so the cost of employee benefits is paid by the generation of taxpayers who receives services from those employees.
- **Contributions as a stable percentage of payroll** – contributions should be managed so employer costs remain consistent as a percentage of payroll over time.
- **Accountability and transparency** – clear reporting of pension funding should include an assessment of whether, how, and when the plan sponsor will ensure sufficient assets are available for all current and future retirees.

3. **Policy:** The City will determine its ARC to the Police Pension and Firefighters Fund based upon the advisement of the City’s enrolled actuary¹ while maintaining a minimum ARC based upon state statute.

The City will make its actuarially determined contributions to the Pension Funds after the property taxes are received each fiscal year.

¹Enrolled actuary is a member of the Society of Actuaries or American Academy of Actuaries and is enrolled under Subtitle C of Title III of the Employee Retirement Income Security Act of 1974, or who has been engaged in providing actuarial services to one or more public retirement systems for a period of at least 3 years as of July 1, 1983.

4. **Transparency & Reporting:** Funding of the Pension Funds should be transparent to vested parties including plan participants, annuitants, the Pension Fund Board of Trustees, City Council, and residents. In order to achieve this transparency, the following information shall be annually distributed:

- A copy of the annual actuarial valuation for the Police Pension Fund and Firefighters Fund shall be made available to the City Council and the respective Pension Fund Board of Trustees.
- The City’s Annual Comprehensive Financial Report shall be published on the City’s website. This report includes information on the City’s annual contribution and funded status of the Pension Funds.

- The City Council shall approve the City's annual contribution to the Pension Funds.
- The City's annual operating budget shall include the City's contribution to the Pension Funds as well as include a budget for each of the Pension Funds.

Each Pension Fund budget is controlled by its Pension Fund Board of Trustees, in accordance with State law. The City's operating budget document shall be published on the City's website.

5. **Review of Funding Policy:** Funding a defined benefit pension plan requires a long term horizon. Assumptions and inputs into the policy should focus on long term trends, not year-to-year shifts in the economic or non-economic environments. Generally, assumptions or inputs should be evaluated and changed if long term economic or non-economic inputs have fundamentally changed or are no longer reasonable. As such, the City will review this policy at least every three years to determine if changes to this policy are needed to ensure adequate resources are being accumulated in the Pension Funds. The City reserves the right to make changes to this policy at any time if it is deemed appropriate.

Planning and Goal Setting

The City of Geneva adopted its first strategic plan document in 1997. This document has been updated over the years. The most recent plan was adopted by the City Council in 2018, and was amended in 2021. The plan focuses on five key themes: Economic Vitality (EV), Strong Governance (SG), Environmental Stewardship (ES), Excellent Municipal Services (EMS), and Quality of Life (QL). Within each theme is a vision for 2025, along with outcomes (anticipated changes that will occur as the City achieves each vision's strategic objectives), objectives (strategies and activities that must be completed to achieve the vision), action items (specific tactics that will take place in pursuit of desired outcomes and objectives), and performance indicators (help to communicate progress in achieving desired outcomes).

In November 2022, at the annual strategic plan workshop (which is traditionally the kickoff to the budget development process), the City Council along with senior management staff and a representative of SPAC met to prioritize the objectives (in rank order) within the plan for FY 2024.

THEME	TIER I PRIORITY OBJECTIVES
Excellent Municipal Services	II – The City provides equipment, infrastructure and facilities necessary to maintain efficient and reliable public services.
Economic Vitality	II – Develop a resilient local economy through the development of new commercial and industrial opportunities to add to the City's tax base.
Environmental Stewardship	II – Take actions to promote long-term sustainability and reduce the City's carbon footprint.

THEME	TIER II PRIORITY OBJECTIVES
Economic Vitality	III – Encourage tourism of enhancing the City's image and better accommodating the needs of visitors.
Quality of Life	III – The City is recognized as an inclusive community that is welcoming to people of all ages, backgrounds, abilities, and ethnicities.
Quality of Life	I – Geneva promotes active lifestyles and physical well-being by ensuring a safe environment for bicyclist and pedestrians, as well as access to natural areas.

Many of the priorities remained the same as FY 2023. Staff used results of the prioritization exercise to begin the budget development process and included as many projects/programs supporting the top priority goals as resources would allow. Objectives that did not receive prioritization remain in the plan for consideration as resources allow.

Integration with Other Long-Term Planning Processes

The City Council and staff utilize several processes and documents to help develop long-term goals and objectives, including the following:

- Preliminary Budget Work Sessions** – The City Administrator and Finance Director conducted budget-related meetings with management staff to discuss the financial outlook and short-term priorities for the upcoming budget year.
- Economic Development** – The City has a dedicated Economic Development Department that works to retain, expand and attract appropriate commercial, mixed use, office/research and industrial developments to the City.
- Downtown Enhancements** – The City works closely with strategic partners to maintain the unique character of downtown Geneva and market the area as a destination for visitors. The downtown business district serves as a focal point for the community and is centered around Geneva's historic setting and unique shops, restaurants, festivals, and natural amenities. The City works to continually improve the downtown experience by implementing economic vitality and quality of life goals and objectives as outlined in the Strategic Plan and the Downtown Station Area Master Plan.
- Infrastructure Maintenance** – The City is committed to infrastructure and property maintenance to maintain property values.
- Two fiscal year budget** – The City uses a two fiscal year budget. Although legally the City Council may only pass one fiscal year (FY 2024); FY 2025 is forecasted (albeit not adopted).

Annual Budget Adoption

During the second quarter of the year, the City Administrator establishes the calendar for the adoption of the annual operating budget for the upcoming year. The calendar is designed to allow sufficient time for preparation of budget requests, public comment, staff and Administrator review, Council consideration, and publication and submission deadlines established by state statute. All dates are considered to be mandatory unless otherwise modified by the City Administrator.

The City Administrator and Finance Director issue budget forms and standards around the end of August. All departments submit their budget requests according to the schedule and standards. The City Administrator, with assistance from the Finance Director, reviews and evaluates the budget requests in formulating the budget to be recommended to the Council. Throughout this process several meetings are scheduled with each Department Head to discuss budget requests. In January 2023, the City Administrator presented a recommended budget and provided an overview of the FY 2024 and FY 2025 budgets at a Committee of the Whole meeting. Over the next few weeks, time was set aside for the City Council to consider and discuss the budget and specific funds. Staff was available to answer questions, present additional information, or provide justification concerning the requests. In addition, the City Council could submit questions regarding the budget for a response from staff and publication on the City's website.

After the initial review by the Council and the setting of a public hearing date, copies of the proposed budget were made available on the City's website. A public hearing notice was also published in the local newspaper. The public hearing was scheduled no less than seven days after publication of the notice, in accordance with state statute. The City Council held a public hearing on the date and at the time specified in the publication for the purposes of hearing taxpayer questions and comments concerning the proposed budget. The budget was adopted on February 6, 2023, prior to the May 1, 2023 deadline as required by state statute.

Budget Development Schedule

Subsequent to the adoption of the budget, the budgeted expenditures are recorded in the general ledger and provide management with an ongoing visual indication of available balances. Each month budget reports are sent to the City Administrator and Department Heads for their review and budget adjustments are made between department line items when operations cause a line item to exceed the budget amount. Quarterly budget to actual reports are presented and accepted by the City Council. The major funds, General, Electric and Water/Wastewater, budget to actual reports are presented and accepted on a monthly basis. During the year, the City Administrator may recommend budget amendments to the City Council as needed. The City Council must authorize budget amendments by a 2/3 vote.

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Overview of Revenues

The City of Geneva has developed a diverse base of revenues to fund its operational and capital needs. This section describes forecast methods, major revenue sources, trends, and effects on the City. Special emphasis is placed on four major revenue sources for the General Fund. Collectively, these revenues represent 78.2% of the City's budgeted revenues within the General Fund for FY 2024. Property taxes are noted as a stand out item in this section as these revenues are recognized in two City funds (General and Geneva Community Mental Health).

Revenue Forecast Methodology

The City of Geneva uses various sources of information to forecast revenue. This includes previous year trends, economic conditions, information from the County and Township assessors, the Illinois Municipal League, and rate studies for the Electric and Water/Wastewater Funds. Trend forecast models are used for sales tax, municipal tax, telecommunications tax, income tax, MFT tax, and enterprise funds. External economic conditions including inflation, unemployment, and interest rates are also taken into consideration when forecasting revenues.

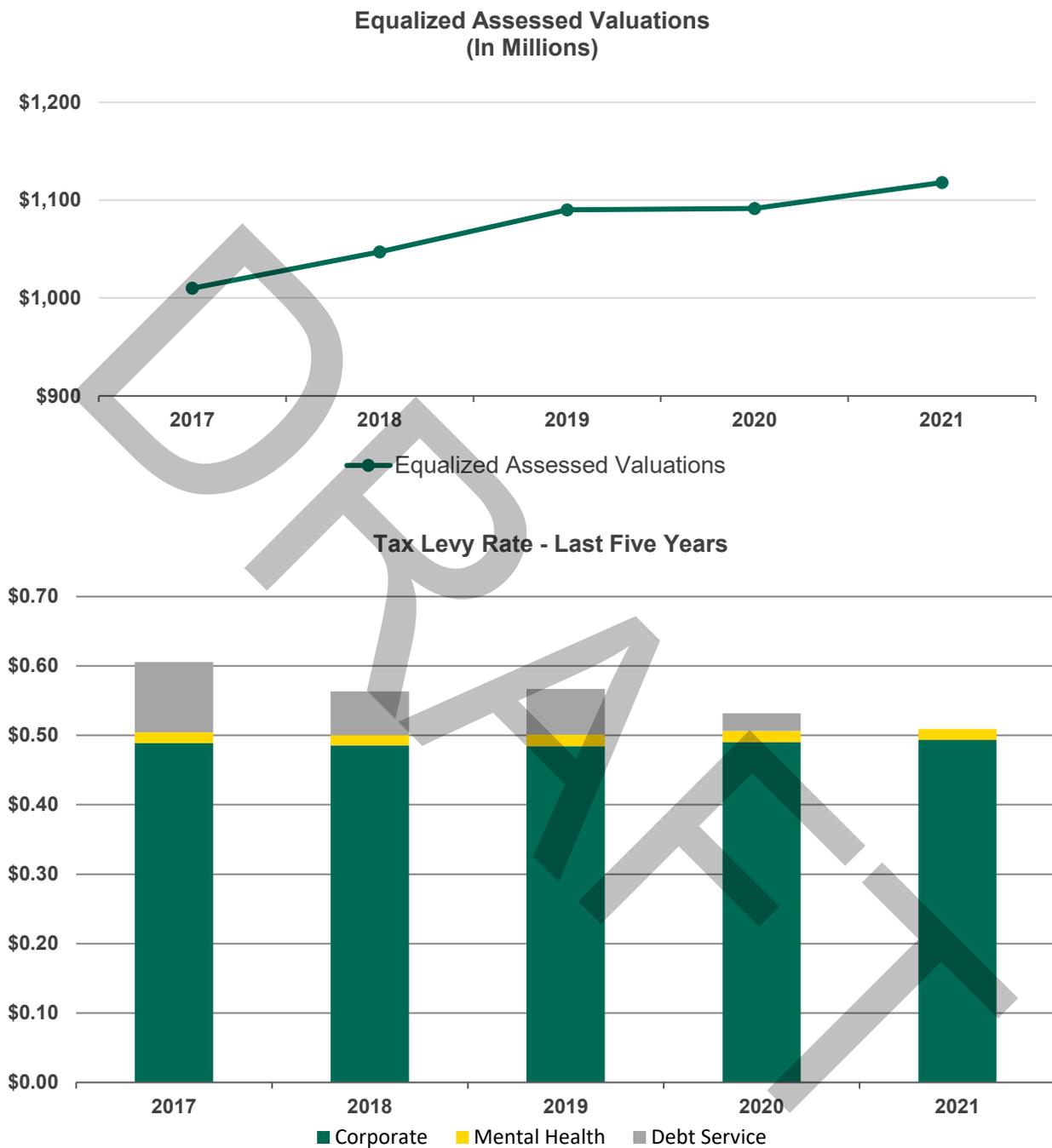
Major Revenues

Ad Valorem Property Tax (\$5,818,020)

Property taxes are collected on the assessed valuation of taxable real personal property. The City establishes a legal right to the property tax assessments upon the enactment of a tax levy ordinance by the City Council. These tax assessments are levied in December and attached as an enforceable lien on the property as of January 1 of the same year. Tax bills are prepared by Kane County around May and August of the following year and are due in June and September, respectively. Taxes are collected and remitted to the City by the County Treasurer. The 2022 property taxes are collected in 2023 and provide funding for the FY 2024 budget.

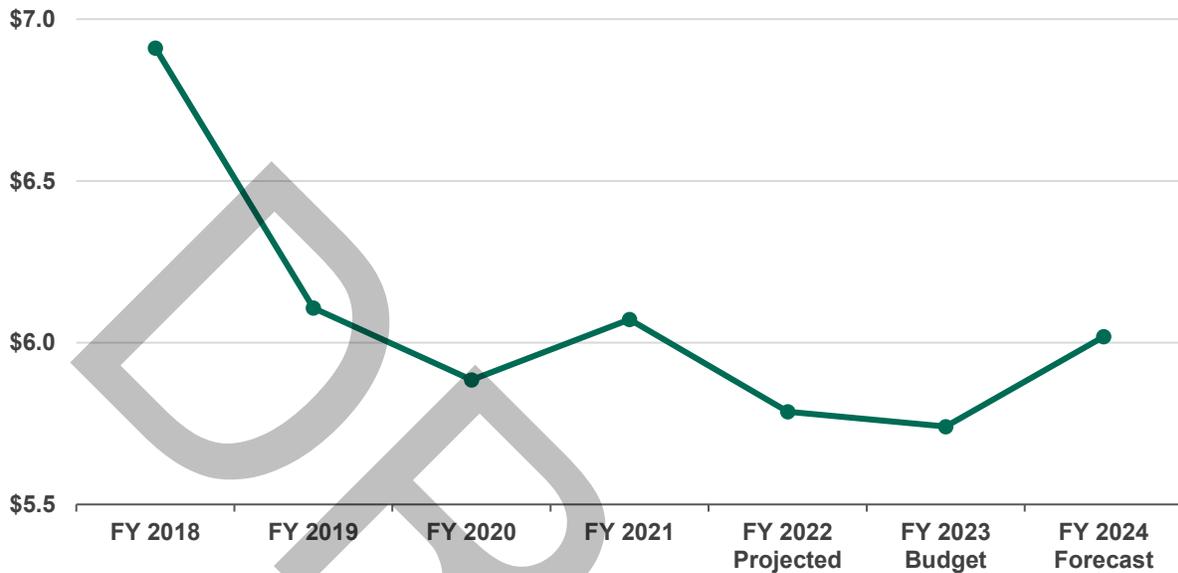
Kane County provides the Equalized Assessed Values (EAV) used in the calculation of property taxes necessary to fund the budget. Total assessed valuation in Geneva increased steadily during the early to mid-2000's then began a steady descent after Levy Year 2009 with a slow return since Levy Year 2014. The 2022 estimated assessed valuation of \$1,172,741,182 shows an increase of \$54,729,143 or 4.9% over 2021.

The tax levy rate also used to calculate property taxes, peaked in 2015 at \$0.7479 per \$100. From 2015-2021, the rate was on a downward trend due to a decrease in required debt service payments. The estimated tax rate for 2022 is \$0.512324 or a 1.8% increase compared to 2021.



Property Taxes are reflected in the General and Geneva Community Mental Health Funds. Budgeted FY 2024 ad valorem property taxes total \$5,818,020 or 23.9% of current revenue in the General Fund. Mental Health Fund has budgeted property tax revenues of \$200,000.

**Property Taxes Revenues (All Funds)
(In Millions)**



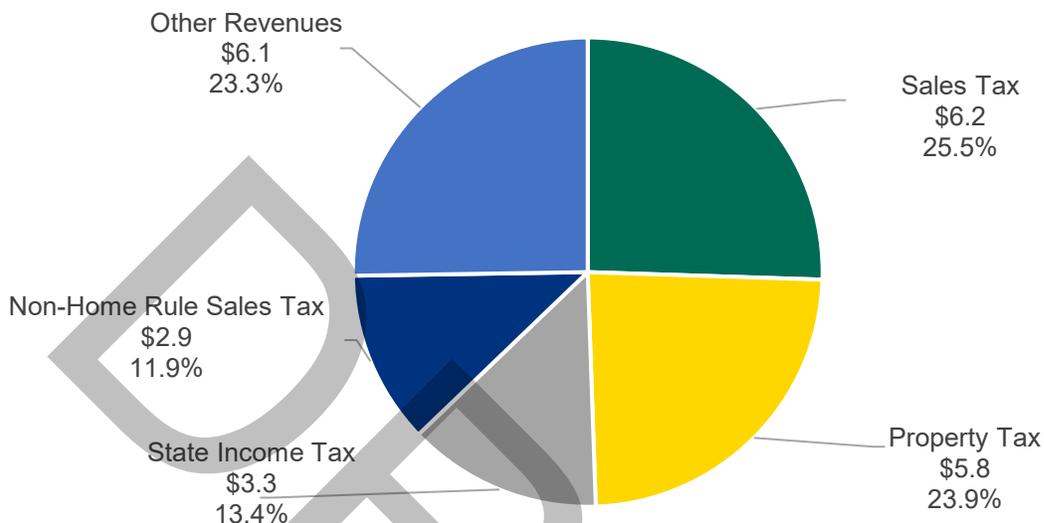
General Fund

Fiscal Year 2024 budget revenues total \$24,303,115. The four major revenue sources and their contribution to overall revenues are summarized in the charts below.

Major Revenue Summary – General Fund

Major Revenue Source	Budgeted 2024 Revenue	Percent of Total Current Revenue
Sales Tax	\$6,200,000	25.5%
Property Tax	\$5,818,200	23.9%
State Income Tax	\$3,250,000	13.4%
Non-Home Rule Sales Tax	\$2,900,000	11.9%
Subtotal Major Revenue Sources	\$18,168,020	74.8%
Other Revenues	\$6,135,095	25.2%
Total Current Revenues	\$24,303,115	100.0%

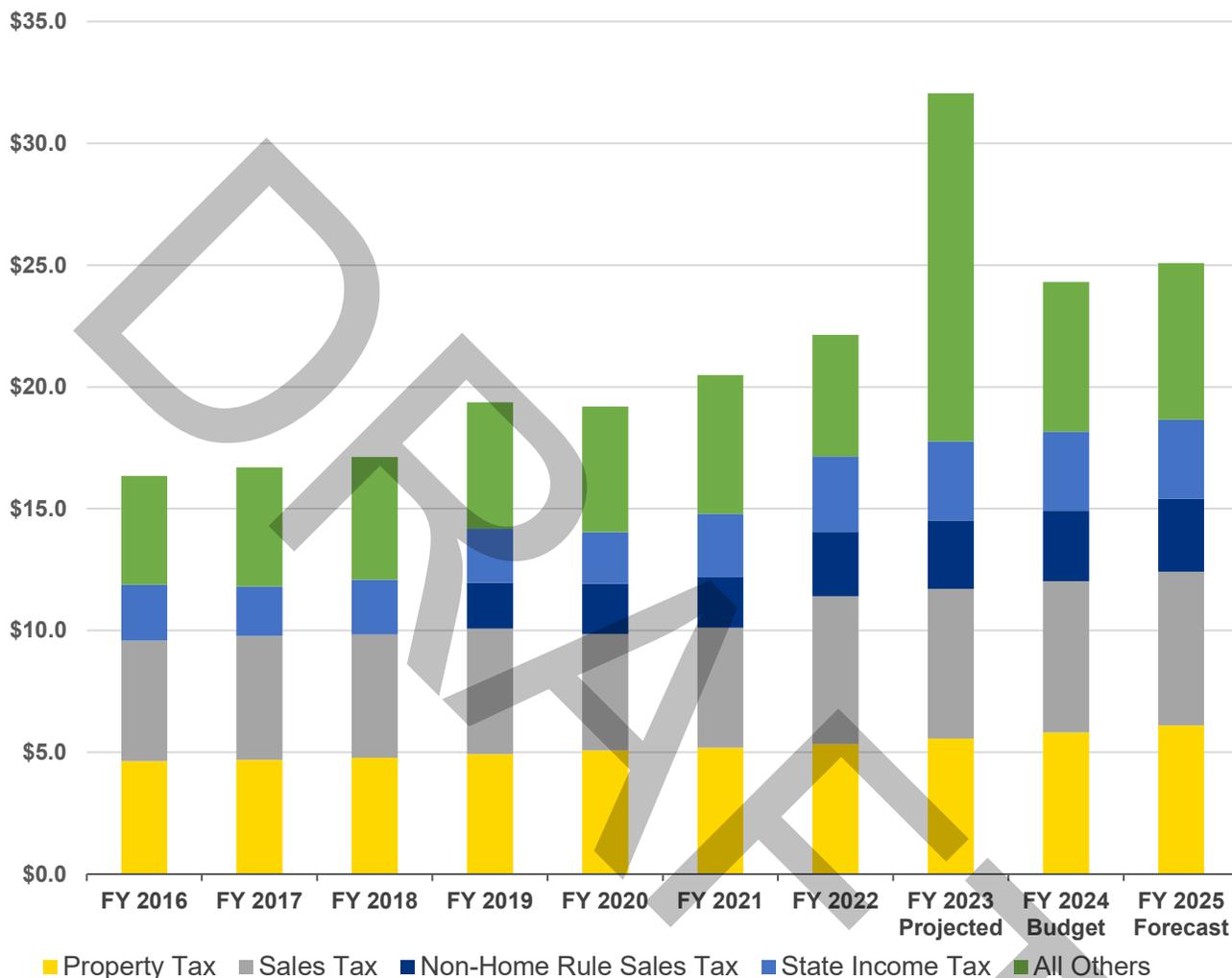
**Major Revenue Sources - General Fund
(In Millions)**



Major Revenue Sources – Last Ten Fiscal Years

Fiscal Year	Sales Tax	Property Tax	State Income Tax	Non-Home Rule Sales Tax	All Other	Total Revenues
2016	4,952,394	4,640,915	2,290,774	-	4,465,504	16,349,587
2017	5,094,526	4,683,888	2,031,811	-	4,893,357	16,703,582
2018	5,066,293	4,778,699	2,244,013	-	5,030,922	17,119,967
2019	5,151,383	4,931,337	2,223,771	1,876,571	5,189,073	19,372,135
2020	4,776,660	5,073,829	2,114,785	2,070,514	5,158,474	19,194,262
2021	4,931,979	5,190,447	2,609,113	2,066,277	5,680,311	20,478,127
2022	6,070,690	5,335,994	3,087,827	2,649,329	4,995,462	22,139,302
2023 Projected	6,150,000	5,563,420	3,250,000	2,800,000	5,341,480	23,104,900
2024 Budget	6,200,000	5,818,020	3,250,000	2,900,000	6,135,095	24,303,115
2025 Forecast	6,300,000	6,106,595	3,250,000	3,000,000	6,424,590	25,081,185

**Major Revenue Sources - Last Ten Fiscal Years
(In Millions)**



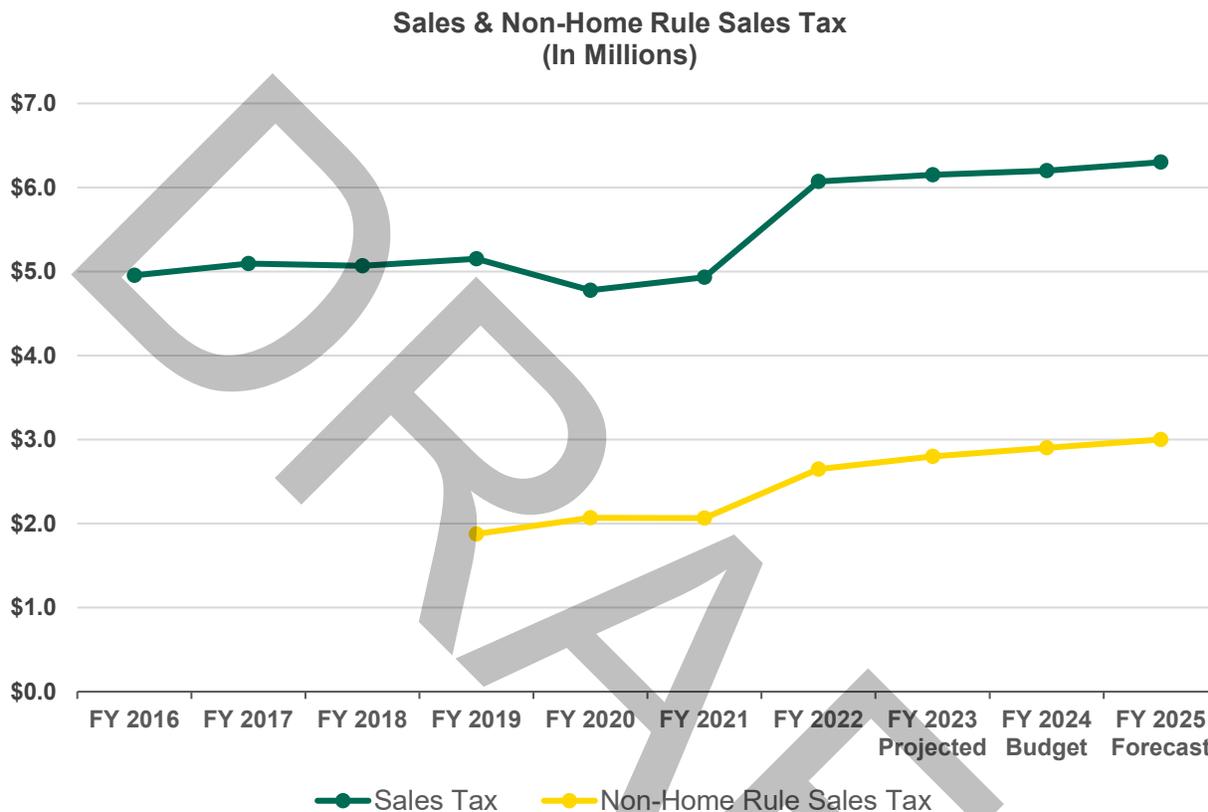
Sales Tax Generally

Retail Occupation Sales Tax of 8.0% is collected by the State, effective July 1, 2018. Sales tax is remitted to the City three months after the liability occurs. The City currently receives 2.0% of the revenues collected. The breakdown of the tax is below:

- Sales Tax (State Share) – 1%
- Non-Home Rule Sales Tax (General, unrestricted) - 0.5%
- Non-Home Rule Sales Tax (Infrastructure Capital Projects Fund, restricted) - 0.5%

Sales Tax (\$6,200,000)

The largest source of revenue for the City’s General Fund is local Sales taxes. This figure represents approximately 25.5% of the total revenue in the General Fund.



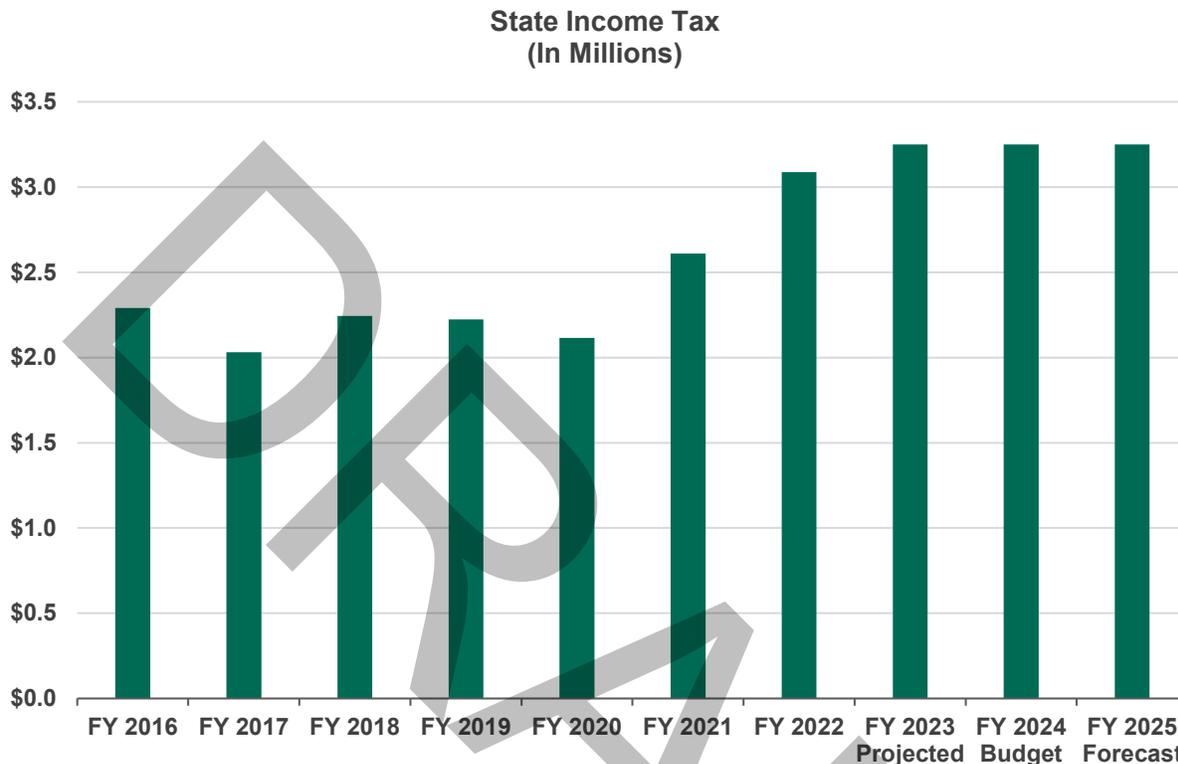
Non-Home Rule Sales Tax – Unrestricted (\$2,900,000)

On March 20, 2018, the City gained a new revenue stream by passing a resolution for a city-wide referendum to impose an additional 0.5% non-home rule municipal retailer’s occupation tax and non-home rule municipal service occupation tax. The additional 0.5% rate began collection on July 1, 2018. (This tax does not apply to sales of food, drugs, and medical appliances.) The State withholds 1.5% of collections to cover administration costs. Non-home rule sales taxes are expected to increase slightly from the FY 2023 totals. The City estimates to collect approximately \$2,900,000 for FY 2024.

State Income Tax (\$3,250,000)

The City currently receives State Income Tax revenues from the State of Illinois Local Government Distributive Fund (LGDF). LGDF is collected by the State and is distributed, on a per capita basis, one month after the liability occurs. State Income Tax is expected to increase from

the current year estimates. There is always a threat of a reduction in LGDF, and this fiscal year will be no exception.



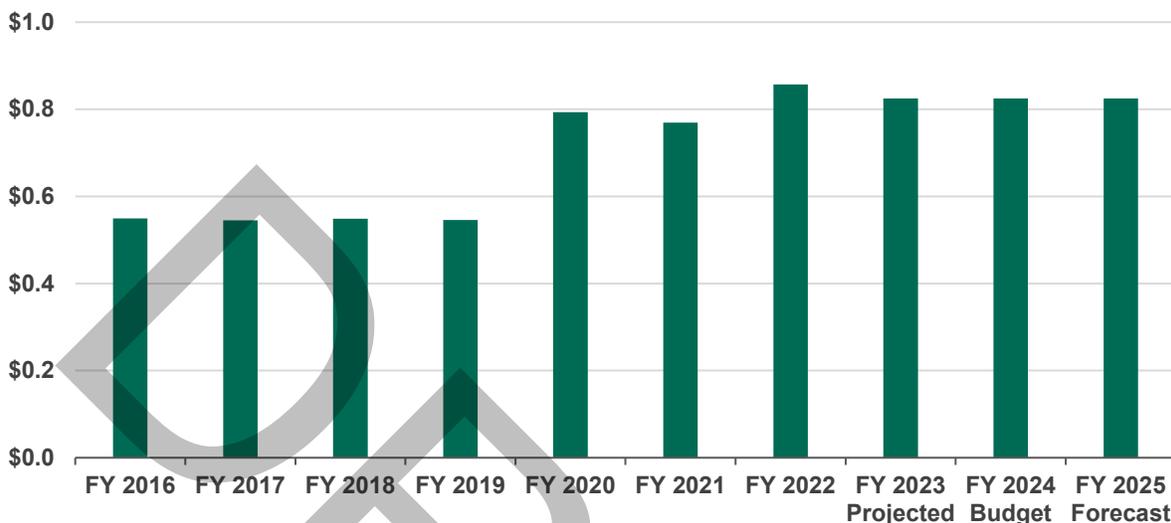
Other Revenue Sources

Motor Fuel Tax (\$825,000)

The Illinois Motor Fuel Tax (MFT) Fund is derived from a tax on the privilege of operating motor vehicles upon public highways and of operating recreational watercraft upon the waters of the State, based upon the consumption of motor fuel. The Department of Transportation allocates this money according to the MFT Fund Distribution statute (35 ILCS 505/8) and initiates the process for distribution of motor fuel tax to the counties, townships, and municipalities. Effective July 1, 2019, the State of Illinois doubled the motor fuel tax rate for all unleaded gas purchases.

The FY 2023 projection is \$825,000. The FY 2024 budget estimates \$825,000 in MFT revenues to be recorded in the MFT Special Revenue Fund. The City will use these funds towards the street improvement program.

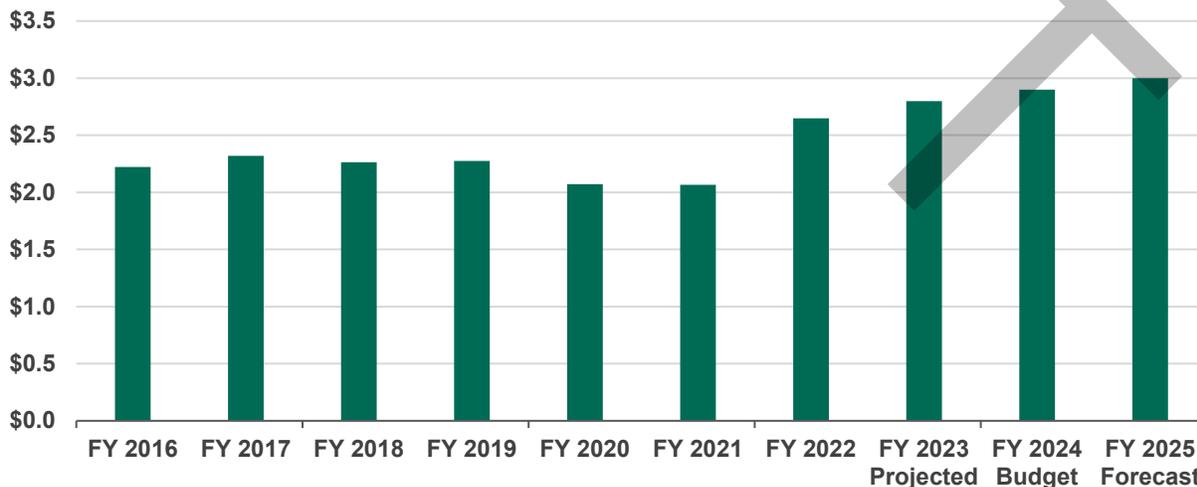
**Motor Fuel Tax
(In Millions)**



Non-Home Rule Sales Tax – Restricted (\$2,900,000)

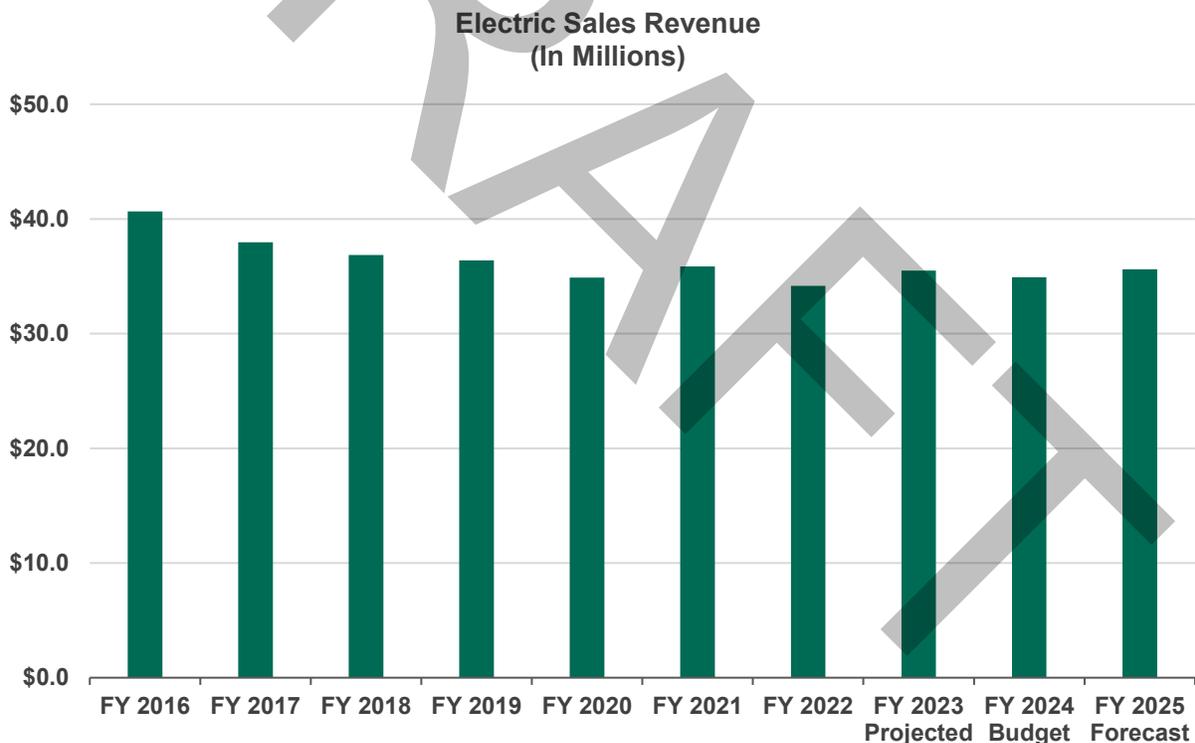
The 0.5% non-home rule sales tax was instituted by referendum in 2007 and is restricted to “Infrastructure” related capital projects and recorded in the Infrastructure Capital Projects Fund. This tax does not apply to sales of food, drugs, and medical appliances; therefore, it is not exactly half of the Sales Tax. The State withholds 1.5% of the collections to cover administration costs. Non-home rule sales taxes are expected to increase due to the increase cost of goods and an increase in e-commerce transactions.

**Non-Home Rule Sales Tax
(In Millions)**



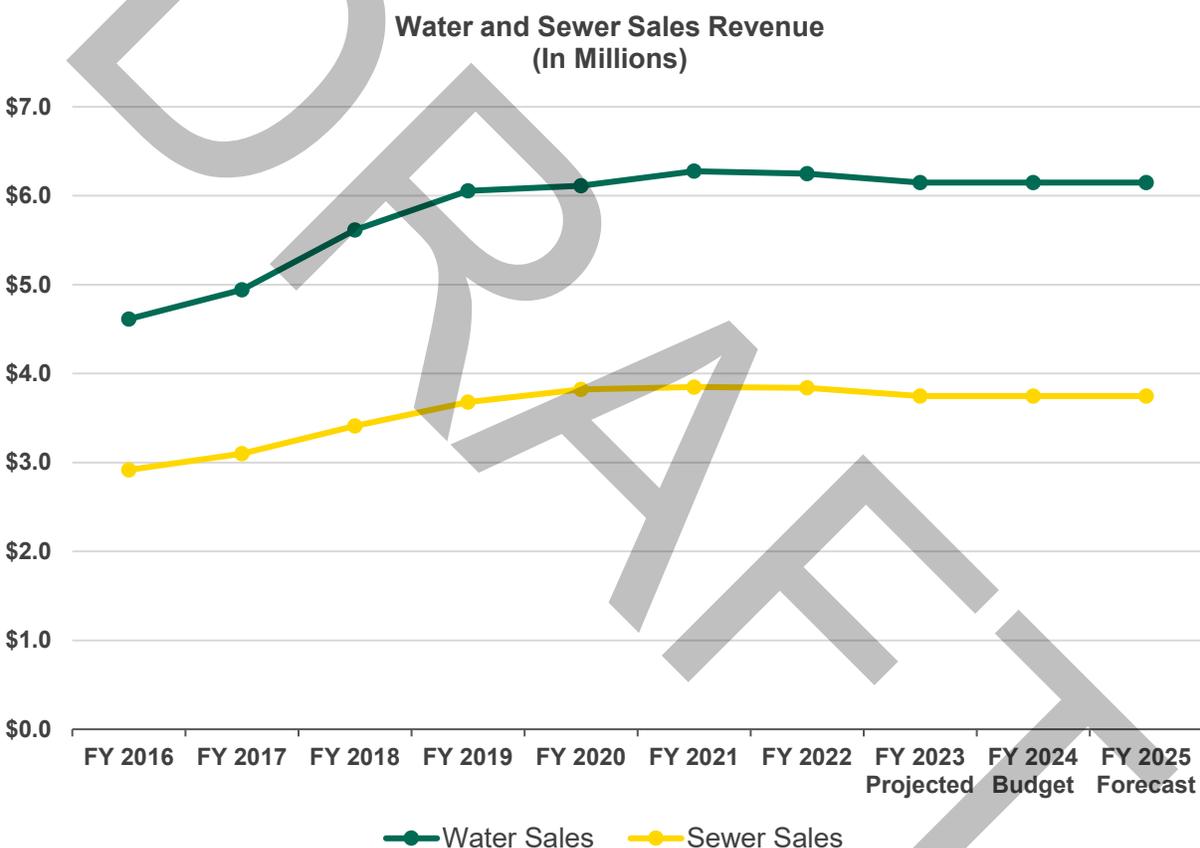
Electric Sales (\$34,902,565)

Electric revenues are based on a Class Cost of Service rate structure developed to ensure each rate class pays its fair share of the utility’s cost of providing reliable electric service to the community. Geneva’s rates contain a Power Cost Adjustment (PCA) factor, which accounts for variations in the cost of electricity to the utility. Geneva utilizes a third party to conduct Class Cost of Service Studies and make rate recommendations with the last two recommendations made in FY 2014 and FY 2020. The results of these studies have shown the utility rates continue to recover the utility’s projected costs to provide electric service. Therefore, rate adjustment recommendations from these studies have been revenue-neutral to the utility. The City is a partner in the Northern Illinois Municipal Power Agency (NIMPA), which owns part of a coal-fired generating facility in southern Illinois. The City also generates power during peak demand time via the Geneva Generating Facility (GGF), a behind-the-meter natural gas-fired generating station, thereby limiting exposure to seasonal energy and capacity cost market fluctuations. As market costs vary, the PCA factor correspondingly adjusts revenues. The FY 2024 budget of \$34,902,565 is based on a flat market expectation.



Water Sales (\$6,148,000)

Water revenues are based on the number of cubic feet used by individual homes and businesses. Water rates are developed to recover the cost of providing potable water to the City users. The City pumps water from underground wells and treats it through a reverse osmosis system at the Water Treatment Plant. Water consumption has been steadily decreasing over the past several years and a rate restructuring in 2015 has provided a fixed component that is independent of usage. The FY 2024 budget of \$6,148,000 is flat from the FY 2023 budget.



Sewer Sales (\$3,746,500)

Sewer sales are largely based on water consumption and have generally followed the same trends. The FY 2024 budget of \$3,746,500 is consistent with FY 2023 budget.

Overview and Debt Financing Principles

Local governments are often faced with increasing demands for services and infrastructure improvements. These demands often exceed the corresponding revenue necessary to finance the services and improvements producing a need to finance public facilities and infrastructure. Through debt financing, the City can construct improvements in advance of or as the need arises rather than delaying projects. Debt financing more fairly distributes the costs of the improvements to the users of the project over its lifetime.

The goal of the City's debt policy is to maintain the ability to provide high-quality essential City services and improvements in a cost-effective manner. Policy makers weigh this goal against maintaining the ability to borrow at the lowest possible rates. The City uses the following guidelines before financing projects with long term debt:

- Management staff and elected officials conservatively project the revenue sources to pay off the debt.
- The financing of the improvement will not exceed its useful life.
- The benefits of the improvement must outweigh its costs, including the interest costs of financing.
- The use of long-term borrowing will be limited to capital improvement projects that cannot be financed from current revenues. Debt will not be used to cover deficits (annual spending greater than annual revenue) or to cover short-term cash flow difficulties.
- As a non-home rule government, under Illinois law, the City is limited in issuing debt to 8.625% of the equalized assessed valuation (EAV). Additionally, the City will strive to keep the average maturity of all debt at or below fifteen years.

Outstanding Debt

The following provides a summary of the City's outstanding debt issues. The City's general obligation bonds have received a credit rating of "Aa2" by Moody's Investors Service. The rating was reaffirmed on November 2, 2021.

General Obligation Bonds – The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both general government and proprietary activities. In addition, general obligation bonds have been issued to refund general obligation bonds. General obligation bonds are direct obligations and pledge the full faith and credit of the City. General obligation bonds currently outstanding are as follows:

Description	Fund	Maturity Date	Original Amount	Outstanding Amount (04/30/23)	Principal Payments FY 2024
2021 Refunding Bonds	Water/Wastewater	02-01-2030	10,885,000	9,555,000	1,630,000
Total General Obligation Bonds				9,555,000	1,630,000

Loans Payable – Loans payable represents obligations to the Illinois Environmental Protection Agency for the construction of drinking water or wastewater facilities. Loans payable currently outstanding are as follows:

Description	Fund	Maturity Date	Original Amount	Outstanding Amount (04/30/23)	Principal Payments FY 2024
IEPA Loan (L17-1854)	Water/Wastewater	06-01-2023	5,500,000	177,902	177,902
IEPA Loan (L17-5415)	Water/Wastewater	06-20-2039	11,626,046	10,414,040	530,054
Total Notes Payable				10,070,061	707,996

Equipment Leases – The City entered into an agreement with Enterprise to lease vehicles in July 2019. The vehicles were delivered between January 2020 and September 2020. The City entering into a lease agreement for fire tower truck in 2021 with delivery in 2022.

Description	Fund	Maturity Date	Original Amount	Outstanding Amount (04/30/23)	Principal Payments FY 2024
Enterprise Lease	Cap Equip, Electric, & Water/Waste	Various	594,642	163,976	101,318
PNC/Pierce Lease	Capital Equipment	08-08-2028	1,136,599	830,713	158,832
Total Vehicle Lease				994,689	260,150

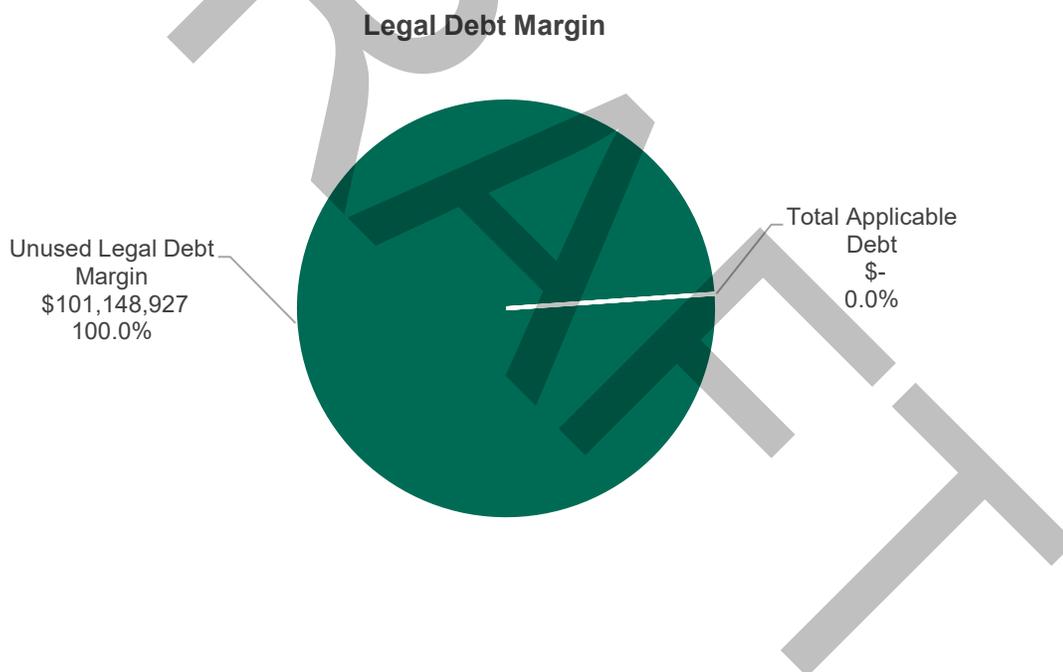
Legal Debt Margin

The percentage of legal debt margin used measures the City's ability to issue bonded debt. Direct bonded debt is debt for which the City has pledged its full faith and credit. The debt limit establishes a maximum dollar limitation calculated under existing law. The debt limitations provided by Illinois state statute limit the debt of the City to 8.625% of its EAV.

Legal Debt Margin

2022 Estimated Equalized Assessed Valuation		\$1,172,741,182
Statutory Debt Limitation (8.625% of EAV)		101,148,927
General Obligation Debt:		
Series 2021 (1)	\$ 10,885,000	
Less: Alternate Revenue Bonds (1)	<u>(10,885,000)</u>	
Total Bonds	0	
Total Applicable Debt		<u>0</u>
Legal Debt Margin		\$101,148,927

Notes: (1) The Series 2021 Bonds are General Obligation Alternate Revenue Bonds under Illinois Statute and are not included in the computation of the legal debt margin as long as the debt service levy for such bonds are abated annually and not extended.

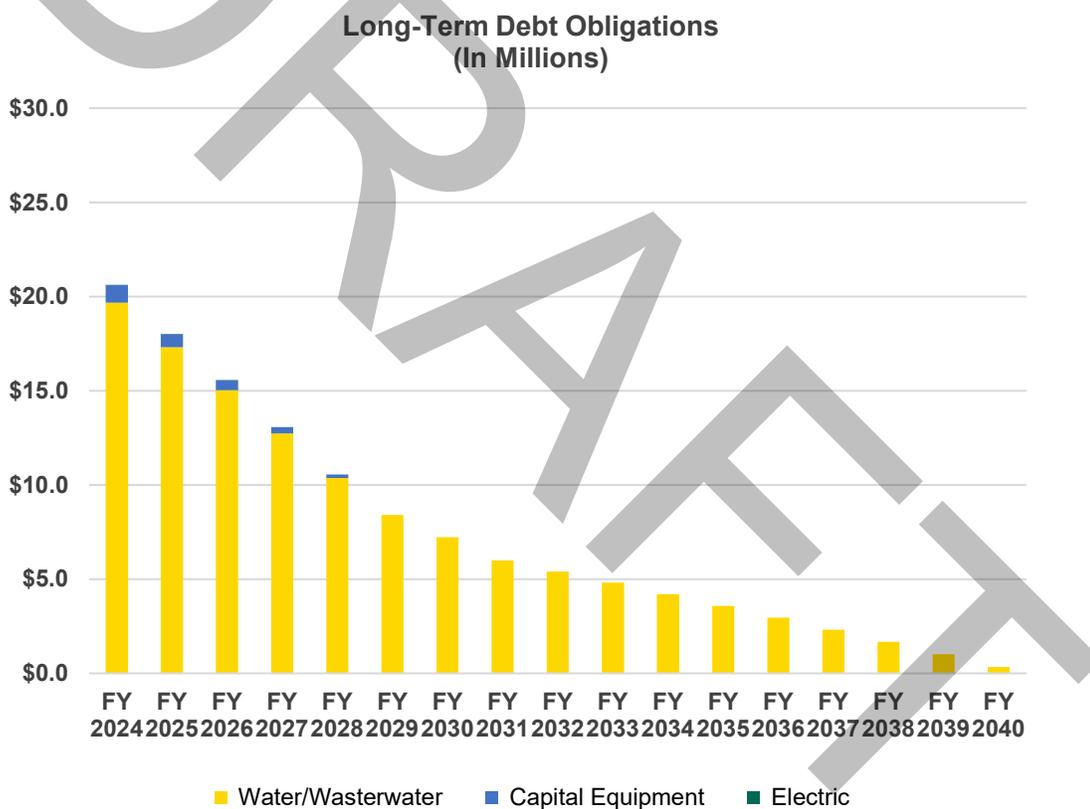


Annual Debt Service

The following table provides a summary of the City’s annual debt service requirements (principal and interest) on current debt obligations from the budget year through the final year of debt retirement. Two bond issues are contemplated in the FY 2024 budget, the principle and interest payments are not reflected in the charts and graphs below. The City has never defaulted on the payment of any of its debt obligations.

Annual Debt Service Requirements

Year	Principal	Interest	Total
2024	2,598,106	568,629	3,166,735
2025	2,472,548	484,608	2,957,157
2026	2,478,717	395,706	2,874,423
2027	2,520,146	312,691	2,832,837
2028-2032	5,738,579	687,910	6,426,489
2033-2040	4,811,654	305,689	5,117,343

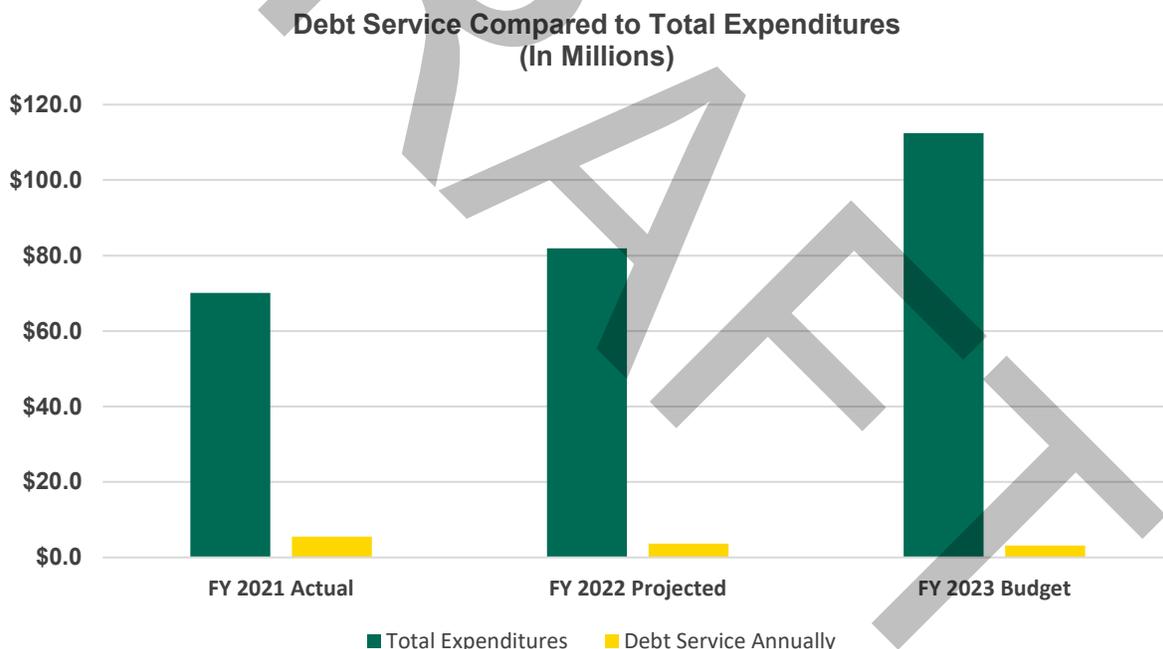


Effect of Debt on Current and Future Operations

The table below shows a comparison of budgeted debt service expenditures as a percentage of total City expenditures:

Debt Service as a Percentage of Total Expenditures

	FY 2022 Actual	FY 2023 Projected	FY 2024 Budget
Total Expenditures	\$85,984,367	\$128,290,940	\$112,879,160
Debt Service Annually	15,719,860	3,373,080	3,166,470
Debt Service as a Percentage of Total Expenditures	18.28%	2.63%	2.81%



Each year, the City prepares a capital improvement plan (see Capital Improvement Program Section). In preparing the plan, the City forecasts revenues and expenditures for the plan period and beyond. Part of this forecasting involves analyzing the impact of future debt service payments. The forecast indicates alternate revenue sources will provide sufficient funding of future debt service payments abating the use of property tax levies, contributions from operating funds, and minor growth in sales tax revenues.