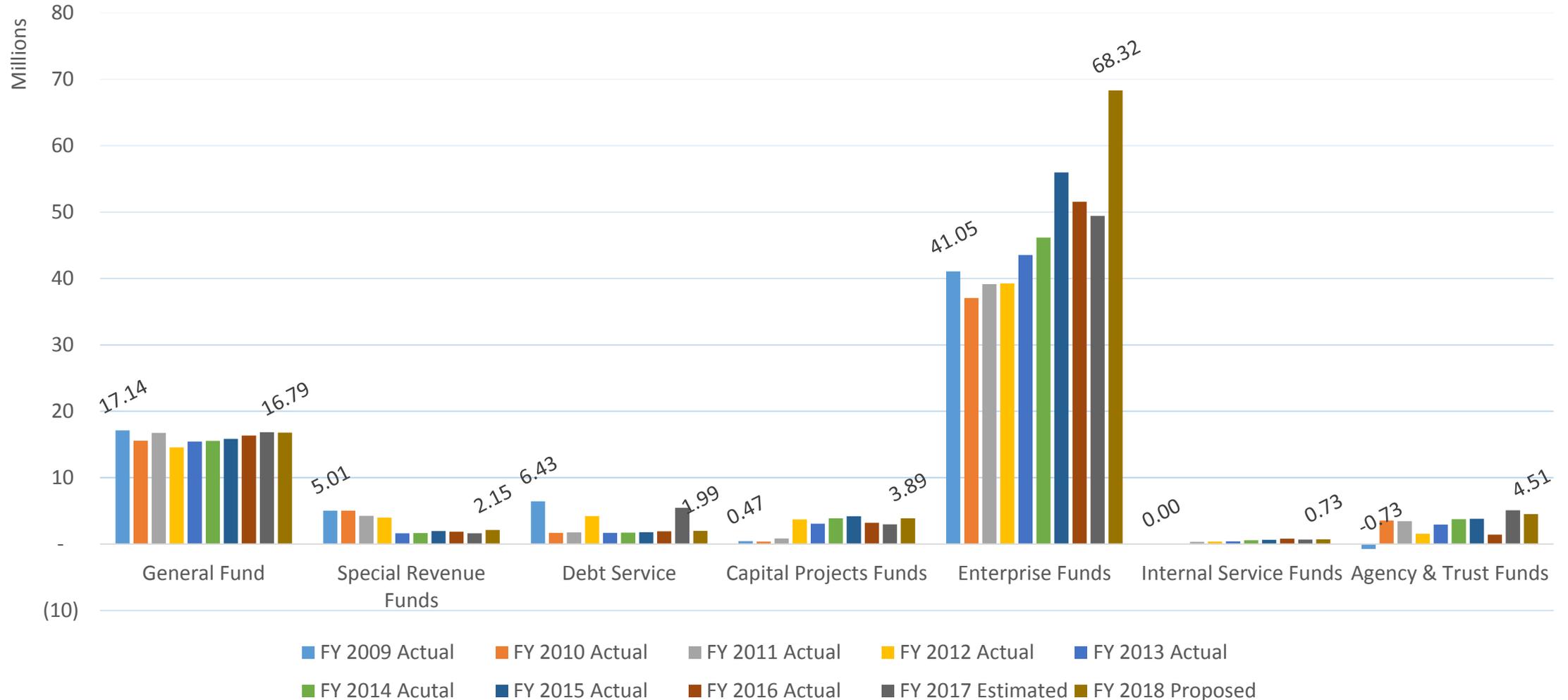


# City of Geneva Budget Comparison

FY 2009 compared to Proposed FY 18



# Revenues – all Funds





# Comparison FY 09 to Proposed FY 18

Fund	FY 2009 Actual	FY 2018 Proposed	Difference (\$)	Difference (%)
General Fund	\$18,346,380	\$16,794,580	(\$ 1,551,800)	(8%)
Special Revenue Funds	\$ 4,172,527	\$ 1,958,995	(\$ 2,213,532)	(53%)
Debt Service	\$ 6,365,764	\$ 1,985,975	(\$ 4,379,798)	(69%)
Capital Project Funds	\$ 572,265	\$ 4,030,310	\$ 3,458,045	604%
Enterprise Funds	\$41,401,963	\$68,316,835	\$26,914,872	65%
Internal Service Funds*	-	\$ 732,260	\$ 732,260	-
Agency & Trust Funds	\$ 809,416	\$ 2,315,360	\$ 1,505,944	186%
<b>Total ALL FUNDS</b>	<b>\$71,668,315</b>	<b>\$96,134,315</b>	<b>\$24,466,000</b>	<b>34%</b>

\*Funds created in FY13; previously accounted for in various funds.

# Fund Descriptions

- General Fund – accounts for resources traditionally associated with the City’s operations, which are not required legally or by sound financial management to be accounted for in another fund. The General Fund is primarily supported by taxes (sales, property, utility, income) and license and permit fees.
- Special Revenue Funds – account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specified purposes.
- Debt Service Funds – account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs other than capitalized leases.
- Capital Project Funds – account for financial resources to be used for the acquisition or construction of major capital facilities.
- Enterprise Funds – account for operations that are financed and operated in a manner similar to a private business enterprise.
- Internal Service Funds – account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis.
- Trust and Agency Funds – resources received and held by the City as trustee or agent to be expended or invested in accordance with the conditions of the trust or in its agency capacity.